



**Work Session Agenda**  
**Thursday, January 11, 2024, 9:00 AM**  
**Administration Building, Boardroom (3rd Floor)**  
**300 Henry Ward Way, Gainesville, GA 30501**  
**Mayor or Mayor Pro Tem Presides**

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**DEPARTMENT ISSUES:**

**Financial Services**

- FY2023 Annual Comprehensive Financial Report (ACFR) Chris Hollifield
- Fiscal Year 2023 Retirement Plan A Actuarial Valuation Joe Griffin
- Resolution: Fourth Quarter Budget Adjustment for Fiscal Year 2023 Kevin Hutcheson
- Resolution: First Quarter Budget Adjustment for Fiscal Year 2024 Kevin Hutcheson

**Community Service Center**

- Resolution: Approval of the Updated Hall Area Transit (HAT) Public Transportation Agency Safety Plan (PTASP) Phillippa Lewis-Moss

**Water Resources**

- Resolution: FY2024 Flat Creek Water Reclamation Facility Improvements Linda MacGregor

**Community & Economic Development**

- **Public Hearing Item: January 16, 2024, Council Meeting** Matt Tate  
Request from **Daniel Medrea** to rezone a 5.6± acres tract located on the west side of Ivey Road, south of the intersection of Ivey Road and Lost River Drive (a/k/a **0 Ivey Road, SW**) from Planned Unit Development (P-U-D) to Residential-I (R-I). **Ward Number: Four**. Tax Parcel Number(s): 08-020-000-096. **Request: Four single-family lots.**
- **Public Hearing Item: January 16, 2024, Council Meeting** Matt Tate  
Request from **Nikul Parikh** to amend an existing Planned Unit Development (P-U-D) zoning on a 1.34± acres tract located at the northwest side of the intersection of Stephens Road and McEver Road (a/k/a **0 McEver Road, SW**). **Ward Number: Four**. Tax Parcel Number(s): 08-042B-000-180. **Request: Automated carwash facility.**
- **Public Hearing Item: January 16, 2024, Council Meeting** Matt Tate  
Request from **Capstone Acquisitions, LLC** for a special use on a 1.47± acres tract located on the east side of White Sulphur Road, north of the intersection of White Sulphur Road and Huntington Drive (a/k/a **622 White Sulphur Road**), having a zoning of General Business (G-B). **Ward Number: Two**. Tax Parcel Number(s): 09-123-000-031. **Request: Residence Inn extended stay hotel.**

**CITY MANAGER ISSUES:**

- Resolution: Support of the Expansion of the Municipal Option Sales Tax (MOST) Bryan Lackey

**MAYOR/COUNCIL ISSUES:**

**CITY ATTORNEY ISSUES:**

**CITY CLERK ISSUES:**

- |                                                       |               |
|-------------------------------------------------------|---------------|
| • Resolution: BR-2024-01 Emergency Interim Successors | Sam Couvillon |
| • Appointment: Municipal Court Solicitor              | Denise Jordan |
| • Appointment: Administrative Hearing Officer         | Denise Jordan |
| • Appointment: Legal Organ                            | Denise Jordan |
| • Appointments: Board/Committee Ex-Officio Members    | Sam Couvillon |
| • Appointment: Georgia Mountains Regional Commission  | Sam Couvillon |
| • Appointment: Lake Lanier Olympic Park Foundation    | Sam Couvillon |

**EXECUTIVE SESSION:**

**ADJOURNMENT:**

Final: Tuesday, January 9, 2024, 9:45 AM





## CITY OF GAINESVILLE

### Work Session Agenda Request

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**Item Created:** November 29, 2023  
**Date Submitted:** January 5, 2024  
**Final Approval Date:** January 9, 2024  
**Presenter:** Chris Hollifield  
**Item of Business:** FY2023 Annual Comprehensive Financial Report (ACFR)  
**Meeting Date:** January 11, 2024

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**Purpose of Request:**

Chris Hollifield and Sam Latimer of Rushton and Company will present the results from the FY2023 audit and review the highlights of the FY2023 Annual Comprehensive Financial Report.

**Facts & Issues / History & Background:**

Upon completion of the annual audit, results are reported to the governing body at a work session. Hard copies of the ACFR document will be distributed to the governing body when they become available. An electronic copy of the document will be available on the City's website.

**Department Recommendation:**

No action is required by the governing body.

**Department Director:**

Jeremy Perry

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**If funding is involved, are funds approved within the current budget?** No

**Amount Requested:**

**Sources of Funds:**

**Finance Comments:**

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**Administrative Comments:**

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**Attachments:**

1. FY2023 Annual Comprehensive Financial Report
2. FY2023 Audit Presentation





CITY OF  
**GAINESVILLE**  
GEORGIA

FINANCIAL SERVICES

ANNUAL COMPREHENSIVE FINANCIAL REPORT  
FISCAL YEAR ENDED JUNE 30, 2023







***CITY OF GAINESVILLE, GEORGIA***

***Annual Comprehensive Financial Report***

***For the Fiscal Year Ended June 30, 2023***

***Prepared by the Financial Services Group***  
***Jeremy Perry,***  
***Chief Financial Officer***



**GAINESVILLE**

***CITY OF GAINESVILLE, GEORGIA***  
***Annual Comprehensive Financial Report***  
***For the Fiscal Year Ended June 30, 2023***



**GAINESVILLE**

**CITY OF GAINESVILLE, GEORGIA**  
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*For the fiscal year ended June 30, 2023*

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**OFFICIALS OF THE CITY OF GAINESVILLE**

**LEGISLATIVE BRANCH**

**CITY COUNCIL**

|                            |                |
|----------------------------|----------------|
| Sam Couvillon              | Mayor          |
| Danny Dunagan (WARD 1)     | Council Member |
| Zack Thompson (WARD 2)     | Council Member |
| Barbara B. Brooks (WARD 3) | Council Member |
| George Wangemann (WARD 4)  | Council Member |
| Juli Clay (WARD 5)         | Council Member |

**OFFICERS OF THE COUNCIL**

|                      |               |
|----------------------|---------------|
| Denise Jordan        | City Clerk    |
| Abbott S. Hayes, Jr. | City Attorney |

**JUDICIAL BRANCH**

|                     |                                                             |
|---------------------|-------------------------------------------------------------|
| G. Hammond Law, III | Municipal Court Judge and<br>Administrative Hearing Officer |
| Inez Grant          | City Solicitor                                              |

**EXECUTIVE BRANCH**

**CITY MANAGER AND DEPARTMENT DIRECTORS**

|                   |                                       |
|-------------------|---------------------------------------|
| Bryan Lackey      | City Manager                          |
| Angela Sheppard   | Assistant City Manager                |
| Jeremy Perry      | Chief Financial Officer               |
| Rodger Hogan      | Director of Chattahoochee Golf Course |
| Robyn Lynch       | Director of Gainesville CVB           |
| Perry R. Ligon    | Director of Community Development     |
| Phillippa L. Moss | Director of Community Service Center  |
| Janeann Allison   | Administrative Services Director      |
| Brandon Ellis     | Chief of Fire                         |
| Kate Mattison     | Director of Parks and Recreation      |
| Jay Parrish       | Chief of Police                       |
| Linda MacGregor   | Director of Water Resources           |
| Chris Rotalsky    | Director of Public Works              |
| Jonathan Reich    | Director of Information Technology    |



Government Finance Officers Association

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Georgia**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2022

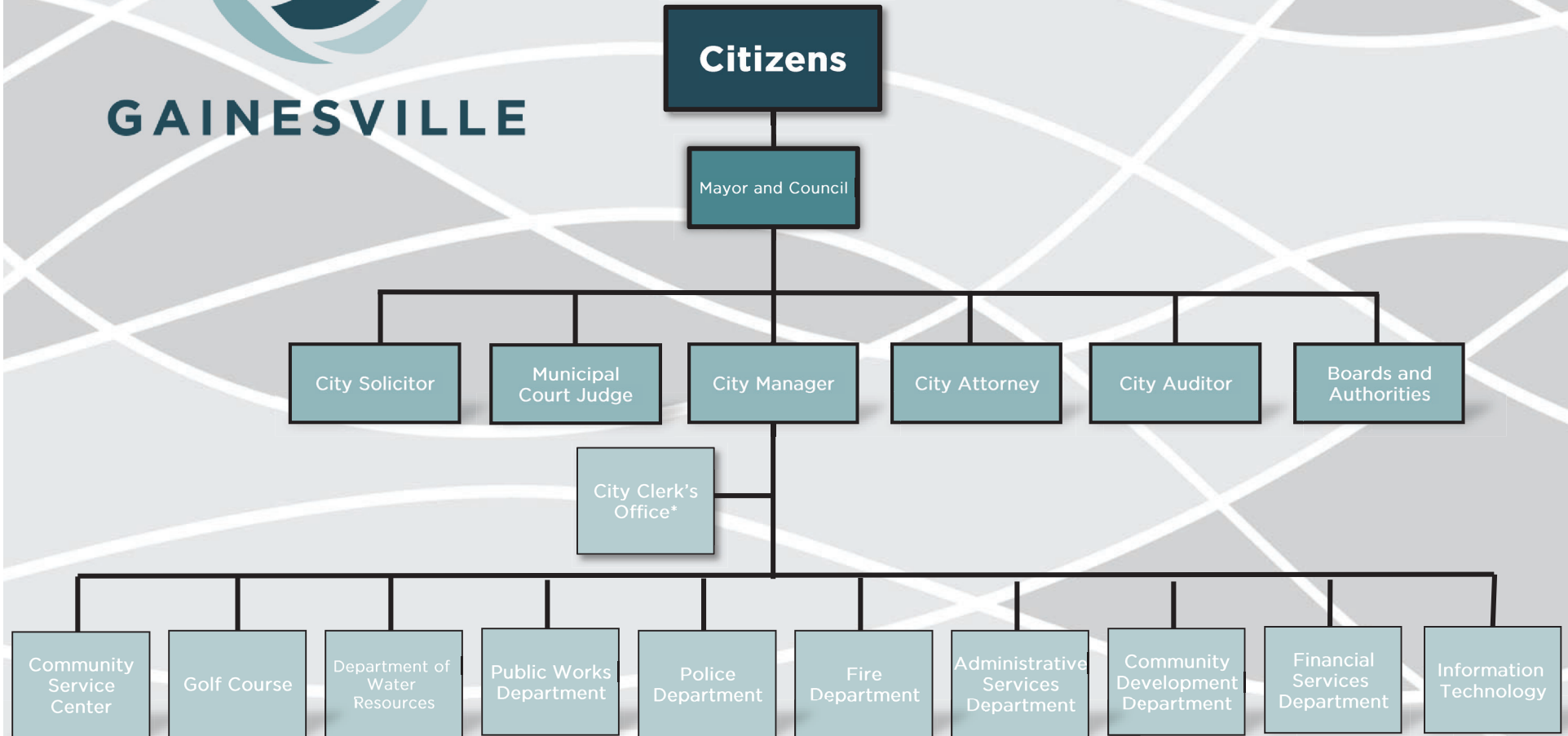
*Christopher P. Morill*

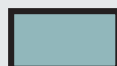
Executive Director/CEO



**GAINESVILLE**

# CITY OF GAINESVILLE Organizational Chart



 = Appointed by Mayor and Council

\* Division within the City Manager's Office

CITY OF  
**GAINESVILLE**

**OFFICE OF THE CITY MANAGER**

PO BOX 2496 GAINESVILLE, GA 30503

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F | 770-535-6896

🖱 | GAINESVILLE.ORG

December 27, 2023

Citizens, Mayor, and Members of the City Council  
City of Gainesville, GA:

We are pleased to present the Annual Comprehensive Financial Report (ACFR) of the City of Gainesville (the City) for the fiscal year ended June 30, 2023 (FY23). Georgia code requires that every general-purpose local government publish a complete set of audited financial statements within six months of the close of each fiscal year. These statements are to be presented in compliance with generally accepted accounting principles (GAAP), federal and state regulations, and audited in accordance with generally accepted governmental auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we submit this report for your consideration.

This report is published to provide you and other interested parties with detailed information concerning the financial condition of the City. The report consists of management's representations concerning the finances of the City. This report was prepared by the staff of the Financial Services Department using the requirements as prescribed by Governmental Accounting Standards Board (GASB) Statement No. 34. The management of the City assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the City has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, the financial report is accurate in all material respects and is reported in a manner designed to fairly present the financial position and results of operations of the various funds of the City.

Rushton, LLC, Certified Public Accountants, has audited the City's financial statements as required by Georgia Code. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City for FY23 are free from material misstatement. The independent audit involved: examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the

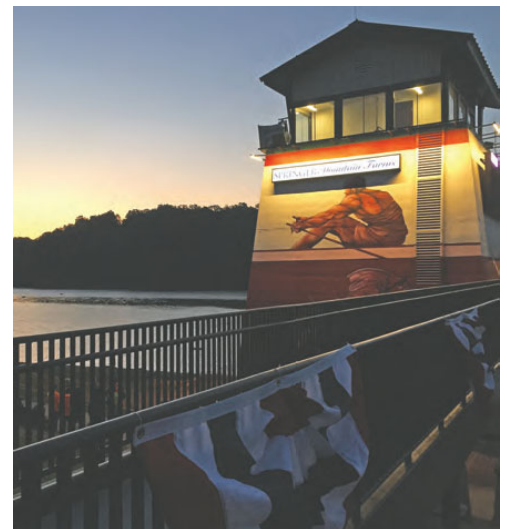
accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was reasonable basis for rendering an unmodified ("clean") opinion that the City's financial statements for FY23 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the City was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements. Special emphasis is given to internal controls and legal requirements involving the administration of federal awards. These reports are presented in the Single Audit section of this report.

GAAP requires 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). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the independent auditor's report.

## Profile of the Government

The City of Gainesville, incorporated on November 30, 1821, is located in Northeast Georgia, approximately 50 miles northeast of Atlanta. Gainesville is the principal city and county seat of Hall County. Bordered on the west by Lake Sidney Lanier, Hall County lies at the southern edge of the Chattahoochee National Forest and the foothills of the Blue Ridge Mountains. According to the 2020 U.S. Census, Gainesville has a population of 42,296, while Hall County's population is 203,136. Census Bureau estimates for 2022 show Gainesville and Hall County's population at 45,282 and 212,692, respectively, with an estimated 150,000 commuters who work and shop in the City during day-time hours. The U.S. Census Bureau has recognized Gainesville-Hall County as among the fastest growing metropolitan areas in the country. The City is empowered to levy a property tax on real and personal property located within its boundaries. Also, the City is empowered by state statute to extend its corporate limits by annexation, which it has done from time to time.



The City operates under a Council-Manager form of government. Gainesville's City Council is composed of an elected mayor and five council members who are responsible for enacting ordinances, resolutions, and regulations governing the City. In addition, the Council appoints the City Manager, City Clerk, City Attorney, and members of various statutory and advisory boards. The City Manager is the chief executive officer of the City and is responsible for enforcement of laws and ordinances, as well as appointments and supervision of the various department directors of the municipal government. An organizational chart of The City's current structure of operation is included in the introductory section.



The City, under the guidance of the City Manager and the Council, provides a full range of services: police and fire protection; the maintenance of streets and infrastructure; parks, recreational activities, and cultural events; municipal golf course; municipal airport; planning, zoning, and building inspection services; water, sewer, and sanitation services. The City's water and sewer service is provided not only to its citizens, but also to most of Hall County.

The ACFR includes all funds of the primary government (i.e. City of Gainesville as legally defined), as well as all of its component units. Component units are legally separate entities for which the primary government is financially accountable. Gainesville Parks and Recreation, Gainesville Convention and Visitor's Bureau (Gainesville CVB), and the Land Bank Authority all meet the current guidelines of GASB Statement No. 14 and, therefore, are included as component units in the ACFR as part of the City's reporting entity. City Council appoints the Board members and exercises budgetary review for all component units. In addition, the Council establishes a designated tax levy for Gainesville Parks and Recreation. These agencies serve both the residents of the City and Hall County with their program activities. All information on these legally separate entities can be found in the Notes to the Financial Statements.



***Senior Center, part of the Community Service Center***

The Community Service Center is jointly funded by the City and Hall County. The Center is included in this report since all of the employees of the Center are City employees, allowing the City to establish its authority over the Center. In addition, the City exercises fiduciary responsibility over the Employees' Pension Trust Fund for the Center.

## Local Economy

As the regional employment center for Northeast Georgia, Gainesville-Hall County holds the distinction of being rated by Forbes Magazine as one of the "Best Small Places for Business and Careers," including ranking 7<sup>th</sup> in job growth. The Milliken Institute study ranked Gainesville metro area as the 10<sup>th</sup> "Best Performing Small City in America" of 2023 when considering job creation, economic growth, and wage gains. While the COVID-19 pandemic created challenges for the Gainesville metro area, particularly in regards to strains placed on healthcare providers, the hospitality industry, and small business, the City has shown a strong economic recovery. Tourism has greatly rebounded as evidenced by a 61% increase in Hotel-Motel tax collections compared to pre-Pandemic collections. Local spending is also up with Local Option Sales Tax showing a 27% increase over FY22 and a 74% increase compared to pre-Pandemic collections.



In addition to the aforementioned recognitions, Gainesville-Hall County was named one of the Top Small Metros in the nation for job creation and investment by Site Selection Magazine. The Gainesville community continues to see impressive growth in both manufacturing and retail sectors. The Gainesville-Hall County is home to more than 330 manufacturing and processing facilities, including 60 international locations. According to the Greater-Hall Chamber of Commerce, Gainesville-Hall County added 1,400 new jobs and \$700 million in capital investments in a one-year period ending June 30, 2023. FY23 was another year of substantial capital investment, particularly in the manufacturing industry. An example of this is Cottrell, the largest producer of car haulers in North America, is expanding its campus and will invest \$125 million in a new 500,000-sqaure-foot facility and add to its current workforce of 1,200 employees. Another example is Kubota Manufacturing of America's plans to add a new \$190 million manufacturing facility and employing an additional 500 workers.

The poultry industry remains strong in Gainesville and has drawn other spinoff industries to the area, including those that manufacture poultry vaccines and high-tech processing equipment. The poultry industry is still the primary employer in Gainesville-Hall County, with four poultry companies ranking in the top ten employers. The poultry industry's economic and employment impact is expected to continue into the future as related businesses continue to grow. One upcoming expansion is from Mar-Jac Poultry who plans a \$171 million expansion of its Gainesville operations in the next 3-5 years. In addition to food-processing related companies, the overall manufacturing industry continues to be a significant employer, making up more than 24% of the Gainesville-Hall County workforce.

One factor unique to Gainesville in drawing new business to the area is Brenau University's Business Incubator. This is a public-private partnership that provides support to start-up companies, inventors, and entrepreneurs. The University of North Georgia and Lanier Technical College add to the community with partnerships with local companies and providing a well-trained and educated workforce.

One way in particular that the City is focusing on economic and job growth is through the development of the 85 Business Park, a 1,300-acre business park located between Athens Highway and Candler Road. The City is focused on attracting companies that are environmentally clean, automation-centered, and non-heavy industrial creating better-quality jobs with better income opportunities. Currently five of the eighteen available lots



**85 Business Park Construction**

have sold. One of the companies that will be headquartered in the 85 Business Park is CJ Foodville Corporation, a South Korean company producing bread, cakes, and pastries for the world-wide popular Tous Les Jours Bakeries. They plan on a \$47 million plant that will create 285 jobs. In addition to the economic impact businesses will bring to the new industrial park, the City intends to utilize part of the acreage for preservation and incorporate the property's natural features for environmental design including nature trails. A new public works and water facility will be one of the additions, too.

Gainesville serves as the regional financial and retail hub for Northeast Georgia. The Historic Downtown Square continues to flourish with popular restaurants and a mix of both trendy and traditional retail establishments found along its brick-lined sidewalks. Main Street Gainesville's successful record of attracting visitors Downtown to shop, eat, and enjoy the quaint atmosphere helps generate foot traffic and commerce for local merchants. The potential for long-term growth and development can be seen in the great transformation that is happening in Downtown Gainesville. One major Downtown project that was completed in July of 2023 is the multi-use The National development. It includes a seven-story, 130-room hotel and 157-unit apartment building. Another exciting addition to Downtown is Boot Barn Hall, the first large-scale music venue in Gainesville, and the associated Bourbon Brothers Smokehouse and Tavern restaurant. The music venue is 18,000 square feet, allowing for 1,400 general admission guests and attracts nationally known musicians. The completion and opening of the new 410-space North Parking Deck is helping support the growth and traffic these new attractions are bringing.



***Pedestrian Bridge Connecting Downtown to Midtown at The Everly Apartments***

Not only is Downtown thriving, but development is extending into Midtown along the Midland Greenway, part of the Highlands to Islands trail system. Several new attractions have opened in Midtown, including NoFo brewery, Grubs Market, and Remedy Distillery. In the coming year, there will be additional restaurants, retail, and residential options in Midtown. In addition to The Everly (formerly Solis) mixed-use development that opened in January 2022 with 223 apartment units and available retail space, there are additional mixed-use – living and retail – developments underway in the Midtown area. These new



developments include Solis Phase II with 180 apartments and 5,000 square feet of retail space and Midland Gainesville with a \$57 million development that includes 214 apartment units. These developments, along with The National and other planned developments are estimated to provide about 1,200 new housing units in the Downtown and Midtown areas.

In addition to the aforementioned robust business activity, Gainesville-Hall County holds the privilege of being the medical nucleus for the 14-county Northeast Georgia area with a top ranked hospital, Northeast Georgia Medical Center (NGMC) – part of Northeast Georgia Health System (NGHS) – and a number of other highly-recognized physician group practices. The excellent reputation of the City's medical facilities has drawn some of the finest physicians to the Gainesville area with healthcare employing about 1,600 workers in Gainesville-Hall County, about 15% of the workforce. *Forbes* has deemed NGHS as one of Georgia's top healthcare organizations and one of the best employers in the state and nation. NGMC alone provides more than \$4.2 billion local and state economic impact. This impact on the local economy will only continue to grow with the addition of a 927,500-square-foot expansion for its Gainesville campus which is expected to be completed in 2025. The new tower will make NGMC the third-largest hospital in Georgia by bed size.

Impressive growth in the Gainesville area is also reflected in recent years' Census data. According to 2020 Census totals, the City recognized a 27% population increase over the past decade. In the past two years, Gainesville grew by 6.2%, the highest rate of population growth among all Georgia cities its size or larger. With an estimated 38% of the City's population listed as Hispanic or Latino per 2020 Census numbers, the City takes great pride in and embraces its cultural diversity. Gainesville-Hall County expects to see continued growth in the future. The sense of community found in Gainesville, combined with a multitude of beautiful parks and recreational activities, along with easy access to Lake Lanier and to large metropolitan areas makes Gainesville an attractive place to call home.

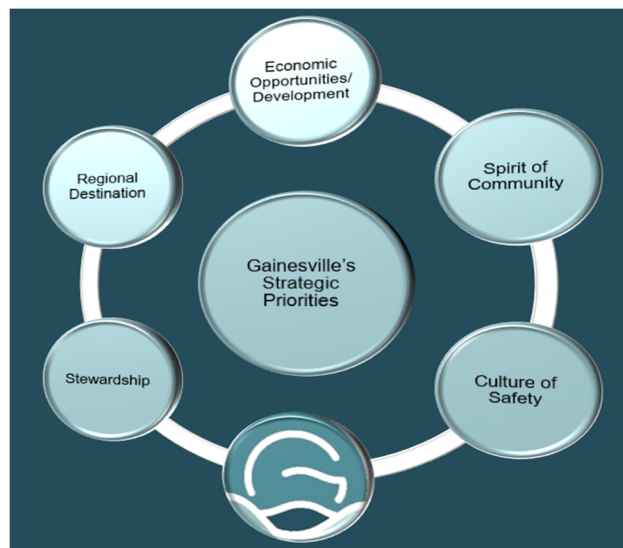
With the City's population increase and continual progress and development of multiple industries, certain services must be in place to support this growth. Gainesville's Department of Water Resources continues to support residents, current industries, and expanding developments throughout Hall County, serving over 60,000 water customers. The Department withdraws water from Lake Lanier, treats the high-quality source water to stringent drinking water standards, and pumps the water to residences and businesses throughout the County. For over 10,000 of those customers, the Department takes back the wastewater, treats it to very strict limits, and returns the highly treated water to Lake Lanier. In addition to water treatment, the Department addresses stormwater water issues within the City limits. The Department employs highly qualified and state-certified water professionals in treatment, collection and distribution, laboratory, engineering, and other areas of expertise. In FY23 the Department managed \$55 million of capital projects to maintain and expand the systems and are investing in modern state-of-the-art equipment that is energy efficient and adds reliability to its operations.



***Department of Water Resources Lift Station***

## Major Initiatives

Gainesville adopted its 2040 Comprehensive Plan, maintaining the Georgia PlanFirst Community designation by the Georgia Department of Community Affairs' by clearly demonstrating an established pattern of successfully implementing the Local Comprehensive Plan. In line with the City's comprehensive plan, each year the City assesses its strategic priorities as it looks into the future, centering on the needs and wellbeing of the citizens and the community at large. There are five strategic priorities: Economic Opportunity/Development, Spirit of Community, Culture of Safety, Stewardship, and Regional Destination.



Aligning with the City's strategic priorities, as previously mentioned there are multiple ongoing and recently completed projects that evidence the strategic thinking and reimagining of Gainesville's Downtown and Midtown. These projects are bringing much needed residential spaces and additional retail and restaurant opportunities to the areas which support the City's economic priorities in its strategic vision. Along with the growth these economic development projects are bringing comes increased need for infrastructure support, services, and options for transportation, in addition to opportunities for community involvement.

In July of 2022, the City officially opened its new North Parking Deck for public use. This is the third parking deck in the Downtown area, helping to accommodate the increased need for parking by residents, employees, and visitors to Downtown. There is additional construction ongoing near the North Parking Deck that will add two additional restaurants that will provide visitors additional Downtown dining options.



The Lee Gilmer Airport, a popular general aviation airport, is undergoing updates to support the area growth. In conjunction with the Federal Aviation Administration and the Georgia Department of Transportation, the City's Airport is undergoing major improvements and upgrades of about \$5 million that include the repaving of the runways. These improvements will help ensure that Gainesville continues to be a regional destination and hub for businesses.

Along with economic development and the need for additional infrastructure comes the need to maintain a culture of safety. The City's Public Safety Departments are committed to increasing responsiveness and are leaders in innovative ways of protecting the City's citizens, visitors, and property. The City continues to support its Public Safety Departments by providing the best training and equipment so they can maintain quick response times and provide high-standards of protections for its citizens. Currently, a project is underway for the construction of a new public safety training facility that will only add to the training and responsiveness of the City's Police Department. Gainesville's Fire Department has a

unique challenge with the City being centered around Lake Sidney Lanier. It responds to property, homes, docks, and marinas a long the lake. The City is in the process of purchasing a Fire Rescue Boat that will allow for fast water delivery, personnel deployment, and rapid response rescue operations for residents, visitors and property in the lake and along its shoreline.

The City's strategic priority of spirit of community centers on ensuring that all who call Gainesville home are enriched and benefited by its efforts and development. One great way in the City supports its residents and visitors is through its transformative transit option. Since its launch in December 2021, the WeGo on-demand vanpool service has not only met, but surpassed all expectations, providing transportation for over ten thousand residents and visitors across Gainesville-Hall County. WeGo Powered by Via app, accessible via smartphones, has become the go-to platform for individuals looking to seamlessly book rides and foster connections with the people, places, and activities that matter most to them. WeGo has particularly gained popularity among commuters traveling to work, students heading to college campuses, and individuals navigating visits to local government offices, nonprofit organizations, or shopping destinations. The service has not only proven to be convenient, but has also established itself as an affordable and efficient means of transportation within the town. Acknowledging the rising demand, WeGo has responded proactively by extending its service hours Monday through Friday and is actively considering the introduction of Saturday services, demonstrating its commitment to meeting the evolving needs of the community. The success and adaptability of WeGo underscore its vital role in enhancing accessibility and connectivity throughout Gainesville-Hall County.



**WeGo Transit Vehicle**

The City is addressing connectivity and walkability in other ways, especially through Downtown and Midtown. The Highlands to Islands trail system is a multi-use trail system that connects various cities in Hall County. Downtown Gainesville connects Veterans Park and Midland Greenway, two important sections of the trail system. Gainesville's Historic City Hall building and Roosevelt Square are important part Downtown's trail system connection. Plans are currently underway for the renovation of City Hall and Roosevelt Square so these central parts of Gainesville's history can continue to play vital roles in years to come. City officials along with a group of invested citizens worked with architects to develop a plan for future use of City Hall that has been unoccupied for several years. To fill the gap in meeting space needed in Downtown, Historic City Hall is currently in the process of a \$1.5 million renovation to create space for meetings, conferences, and special events. City Hall's central location is walking distance to three hotels and convenient to many dining, retail, and entertainment options.



An important aspect to any community is enhancing the health and wellbeing of its citizens by creating access to recreation and greenspace. Nationally recognized and accredited, Gainesville Parks and Recreation Department maintains and operates eight major facilities, 20 parks, and over 400 acres of park land. The Department continues to enhance and expand the City's parks, outdoor trail system, recreational facilities, and recreation programs. Several projects along the Midland Greenway were completed in the past year including adding lighting to the walkway and plaza areas and the opening of the dog park. Additional projects are planned in the coming year to continue to enhance the widely used Midland Greenway including the construction of stage and plaza. In addition to enhancements of the City's trail system, construction continues on the new J. Melvin Cooper Youth Athletic Complex that will be on 89 acres of land and include five ball diamonds, one multipurpose field, a walking path, track, and playground. The athletic complex will provide much needed additional space for youth programming and is expected to bring \$6 million in economic impact annually.



**Midland Greenway Dog Park**

Another project that will have a substantial impact for the City, while aligning with its strategic priority of being a regional destination, is the construction of a new multiuse Boathouse at the Lake Lanier Olympic Park Boathouse. The Olympic Park helps draw visiting athletes to the Gainesville area generating over \$5 million of economic impact annually to the community. Construction of the \$21 million Boathouse began in August 2022 and is expected to be completed by early 2024. The Boathouse will provide boat storage and fitness center on the lower level and on the upper level will feature 17,000 square feet of meeting space, a catering kitchen, and patio seating overlooking the lake. The new Boathouse is expected to double the venue's annual economic impact by drawing visiting athletes, increasing participation in regattas, and providing a beautiful place to host events along the shoreline of Lake Lanier.

## Long-Term Financial Planning

The City of Gainesville has a bond rating of Aa1 by Moody's Investor Service and an AA rating by S&P Global Ratings. This stable bond rating is a reflection of the City's large and growing tax base, conservative fiscal management, operating effectiveness, and long-term overall financial stability. The Aa1 rating emphasizes a strong liquidity position and low-level credit risk the City poses to potential investors and, therefore, will allow the city to utilize long-term debt to provide resources to finance needed capital improvements.

The City of Gainesville maintains a flexible, yet thorough, five-year capital improvement plan whereby capital needs are identified several years before funding and implementation, to allow adequate time for planning. This plan also provides for the orderly purchase of needed equipment and facilities and allows for the efficient allocation of limited financial resources.

The City's current five-year capital improvements plan has identified \$275.7 million in projected expenditures through fiscal year 2028. Of this, \$51.9 million has been approved to be expended in FY24. Notable general government capital improvements in FY24 will include the following: \$415,000 for Information Technology network upgrades and security; \$924,000 for replacement Police vehicles; \$1.1 million for greenway connectivity and expansion; \$840,000 for WeGo transit vehicles; and \$1.4 million for street resurfacing projects. Compared to FY23's capital improvement budget of \$35.3 million, there was a significant increase due to major upgrades of maintenance to water and sewer facilities in FY24.



The Department of Water Resources (DWR) has its own, separate and robust capital improvements program to continue providing for the needs of the community. A main focus for DWR, while complying with regulatory requirements, is ensuring high standards are met for safe drinking water and environmental protection. Aligning with this focus, the Department has begun projects including a new solids dewatering facility, new sewer lift stations, water treatment plant improvements, stormwater improvements, and water line replacements and relocations.

The major source of funding for DWR capital projects in FY24 are loans from the Georgia Environmental Finance Authority (GEFA). Proceeds from the loans will go towards required maintenance, improvements, and expansion to serve new customers. The improvements will meet new requirements, incorporate new technology, increase efficiency, and reduce operating costs.

Budgeted Fund Balance is the largest funding source for the general government in FY24. This funding source represents surplus funds from previous years and is typically used for one-time purchases. Also, Special Local Option Sales Tax (SPLOST) is a large source of funding for capital improvement projects.

Another major source of funding for the City's capital projects are bond proceeds. If necessary, the City may choose to issue general obligation bonds for capital improvement projects that are too expensive to be financed from current revenue sources. The City issued revenue bonds through the Gainesville Redevelopment Authority in October 2022, the proceeds of which will be used towards the construction of the J. Melvin Cooper Youth Athletic Complex, the Lake Lanier Olympic Park Boathouse, and retail space near the North Parking Deck. There are two series included in this issuance of revenue bonds. Series 2022A (non-taxable) was issued for \$33.9 million and Series 2022B (taxable) was issued for \$3.6 million. As previously discussed these projects are part of the City's major initiatives and align with its strategic priorities.

## Relevant Financial Policies

In accordance with Georgia statutes, the City operates under an annual budget adopted by local resolution and serves as the foundation for the City's financial planning and control. The City's budget is adopted each year by City Council on or before June 30<sup>th</sup> at a regular Council meeting that is open to the public. The budget is balanced for each budgeted fund. Total anticipated revenues and a portion of fund balance should equal the fund's anticipated expenditures. The level of legal budgetary control is maintained at the fund/department level. Department directors may request budget adjustments through the Financial Services Department, provided that the adjustment does not increase the overall budget or personal services allocation for that department.



The City attempts to establish an unreserved fund balance in the General Fund. The purpose is to pay expenditures caused by unforeseen emergencies, handle shortfalls caused by revenue declines, and to eliminate any short-term borrowing for cash flow purposes. This reserve should accumulate and retain no less than two months of operating expenditures.

The City's Investment and Cash Management policy states that the City should make investments with prudence, judgement, and care with the primary objective of safety and secondary objective of obtaining competitive market rates of return. Maximum opportunity is provided to all local financial institutions to bid and compete for City investments due to the importance of the financial institutions to the local economy. The City continues leveraging different strategies and investments to gain conservative investment earnings.

The City requires that current expenditures be financed with current revenues that include the portion of fund balance in excess of authorized reserves. The City should avoid budgetary procedures that balance current expenditures through the obligation of future resources, or which finance on-going expenditures with one-time revenues. It strives to avoid short-term borrowing in order to meet budgetary requirements.

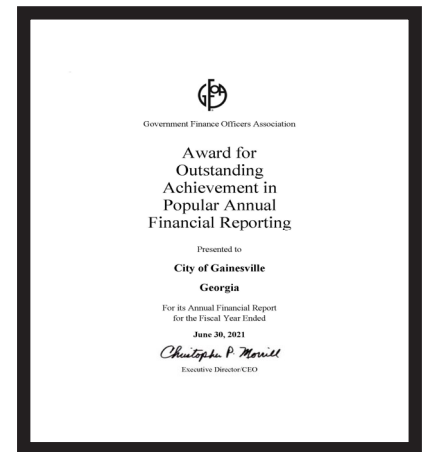
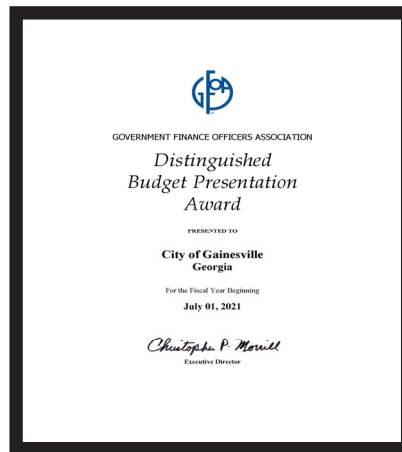
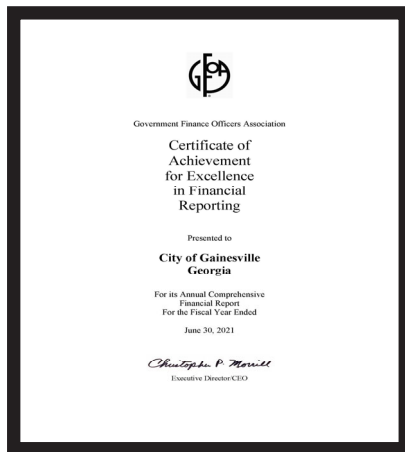
The City is permitted to issue debt in any form that does not contradict the existing constitution and laws of the State of Georgia. It will only utilize long-term debt for capital improvement projects that are too expensive to be financed from current revenue sources. The debt should be paid back within a period of time that does not exceed the life of the project financed.

## Awards and Acknowledgment

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 Gainesville, Georgia for its annual comprehensive financial report for the fiscal year ended June 30, 2022. This was the thirty-second consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Gainesville, Georgia, for its Annual Budget for the fiscal year beginning July 1, 2022. This was the thirtieth consecutive year the City achieved this prestigious award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

GFOA has given an Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) to the City of Gainesville, Georgia for its PAFR for the fiscal year ended June 30, 2022. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports. In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a PAFR, whose contents conform to program standards of creativity, presentation, understandability, and reader appeal. An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. The City of Gainesville has received a Popular Award for the last nine consecutive years (fiscal years ended 2014-2022). We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA to determine its eligibility for another Award.



The preparation of this report could not have been accomplished without the efficient and dedicated services of our entire staff of the Financial Services Department who contributed to its preparation. Special recognition is given to the City's Deputy CFO of Audit and Financial Operations, Mary Beth Cooper, who is the person primarily responsible for the Annual Comprehensive Financial Report preparation. Enormous thanks go to the staff of our accounting firm, Rushton, LLC (especially Chris Hollifield and Samuel Latimer) for their technical guidance and assistance to make this a quality report.

Additionally, we would like to thank the City Council for their consistent support for maintaining the highest standards of professionalism in the management of the City's finances and their continued support of the City's professional staff. The Council's vision and input are the guiding factors that enable the City staff to work towards keeping and promoting the City of Gainesville as a great place to live, work, learn, and play.

Respectfully submitted,

Bryan Lackey  
City Manager

Jeremy Perry  
Chief Financial Officer

## Independent Auditor's Report

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

### Report on the Audit of the Financial Statements

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Gainesville, Georgia, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City of Gainesville, Georgia's basic financial statements as listed in the table of contents.

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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Gainesville, Georgia, as of June 30, 2023, and the respective changes in the financial position and, where applicable, cash flows thereof, and the budgetary comparisons of the General Fund, Fire Fund, and American Rescue Plan Grant Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Gainesville, Georgia and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Gainesville, Georgia's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 City of Gainesville, Georgia's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Gainesville, Georgia's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplemental information on pages 4 through 20 and 123 through 137 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.

## **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Gainesville, Georgia's basic financial statements. The combining and individual fund financial statements and schedules and the schedule of projects financed with special purpose local option sales tax are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 combining and individual fund financial statements and schedules, the schedule of projects financed with special purpose local option sales tax, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the 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.

We also have previously audited, in accordance with auditing standards generally accepted in the United States of America, the City of Gainesville, Georgia's basic financial statements for the year ended June 30, 2022, which are not presented with the accompanying financial statements and we expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Gainesville, Georgia's basic financial statements as a whole. The combining and individual fund financial statements and schedules related to the 2022 financial statements are presented for the purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the 2022 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those 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 2022 combining and individual fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 27, 2023, on our consideration of the City of Gainesville, Georgia's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and results of that testing, and not to provide an opinion on the 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 Gainesville, Georgia's internal control over financial reporting and compliance.

*Rushon, LLC*

Gainesville, Georgia  
December 27, 2023





**GAINESVILLE**



## THE CITY OF GAINESVILLE, GA MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2023

As management of the City of Gainesville, it is our pleasure to present this narrative discussion and analysis of the City of Gainesville's financial performance, providing an overview of the activities for the fiscal year ended June 30, 2023. The purpose of this narrative is to provide objective and easily readable analysis of the City's annual financial performance, current financial position, and projections for its future stability. This narrative should also assist readers in making timely and meaningful financial decisions based on the City's financial transparency. This analytical information is designed to be read in conjunction with the Letter of Transmittal located on pages xi-xxii of this Annual Comprehensive Financial Report and with the City's financial statements, which follow this section.

### FINANCIAL HIGHLIGHTS

- The City of Gainesville's assets and deferred outflow of resources exceeded its liabilities and deferred inflow of resources at June 30, 2023 by \$764.8 million (reported as *net position*). Of this amount, \$41.7 million (reported as unrestricted net position) may be used to meet the City's ongoing obligations.
- As of June 30, 2023, the City's governmental funds reported combined ending fund balances of \$113.7 million. Approximately 12.1% of this total amount, \$13.8 million, is unassigned fund balance in the General Fund that is available for spending at the City Council's discretion.

More detailed information regarding these activities and funds begins on page 9.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis narrative is intended to serve as an introduction to the City's basic financial statements that are composed of three elements: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. In addition to our basic financial statements, this report also contains required supplementary information.

#### ***Government-wide Financial Statements (Reporting the City as a whole)***

The focus of the government-wide financial statements is the overall financial position and activities of the City of Gainesville. It is designed to provide readers with an overview of the City's financial activities in a manner similar to a private business. The City's government-wide financial statements include the Statement of Net Position and the Statement of Activities. These two statements report information about the City of Gainesville using the accrual basis of accounting, which is similar to basis of accounting used by most private-sector businesses. All of the current year's revenues and expenses were considered regardless of when cash is received or paid.

The **Statement of Net Position** (pages 21-22) presents information on the City's total assets and deferred outflow of resources and the total liabilities and deferred inflow of resources. The difference between these is reported as net position. The City reports all of its assets and deferred outflows of resources when it acquires ownership. All of its liabilities and deferred inflow of resources are reported when they are incurred. Although City's goal is not to accumulate net position, in general, an increase in net position indicates that the financial position of the City is improving over time.

The **Statement of Activities** (page 23), on the other hand, presents the revenues and expenses of the City. This statement is prepared using the accrual basis of accounting mentioned earlier, where revenues are recognized when earned and expenses are recognized when incurred, even when money may not be received or used in the current period. The difference between revenues and expenses is reported as change in net position. The primary focus of the Statement of Activities is the net cost of various activities provided by the City and identifies the extent to which each function of the City draws from general revenues or is self-financing through fees, grants, or other sources.

In the Statement of Net Position and the Statement of Activities, the City of Gainesville is divided into three types of activities:

- **Governmental activities** – Most of the City's basic services are reported under this category, including police, fire, public works, and general administration. Sales tax, property taxes, and intergovernmental revenues finance most of these services.
- **Business-type activities** – The City charges fees to customers to assist in covering all or most of the cost for certain services it provides. The City's water and sewer system and garbage collection fees are reported in this category.
- **Discretely Presented Component Units** – Component units are legally separate organizations for which the elected officials of the City are financially accountable. Gainesville Parks and Recreation, Gainesville Convention and Visitor's Bureau (Gainesville CVB), and the Land Bank Authority, although legally separate, function for all practical purposes as departments of the City of Gainesville. Therefore, these component units have been included as an integral part of the primary government.

The City's government-wide financial statements are presented on pages 21-23.

## **Fund Financial Statements (Reporting the City's Major Funds)**

In contrast to government-wide financial statements that focus on the City as a whole, the focus of fund financial statements is specific activities of the City in its most significant funds. A fund is an entity with a self-balancing set of accounts that the City uses to track specific resources and expenditures, either for management purposes or because of legal mandates. In addition to the major funds, individual fund data for the City's non-major funds can be found beginning on page 138. The City's funds are divided into three broad categories – governmental, proprietary, and fiduciary – and use different accounting approaches.

### **Governmental Funds**

These funds account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, governmental fund financial statements focus on the short-term view of the City's general government operations and the basic services it provides. Governmental funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash.

There are often significant differences between the totals of the governmental fund and government-wide financial statements due to the different accounting methods used to prepare them and the narrower scope of the governmental fund 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. An analysis of the balance sheet and the statement of revenues, expenditures, and changes in fund balances that reconciles the two statements are provided after each statement.

The City of Gainesville maintains twenty individual governmental funds. Information for major funds is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances. The City's major governmental funds are the General Fund, Fire Services Fund, American Rescue Plan Act Fund (ARPA), Special Purpose Local Option Sales Tax (SPLOST) Capital Projects Fund, and General Government Capital Projects Fund. Data from the other fifteen governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements on pages 138-141 of this report.

The City of Gainesville adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

The City's basic governmental fund financial statements are presented on pages 24-32 of this report.

### **Proprietary Funds**

When the City charges customers for the services it provides, whether to outside customers or to other departments of the City, services are generally reported in proprietary funds. The City maintains two different types of proprietary funds: Enterprise funds and Internal Service funds. Proprietary funds are prepared using the same accrual basis of accounting used in the government-wide financial statements.

Enterprise fund statements report the same functions presented in the business-type activities columns of the government-wide financial statements. The City of Gainesville's enterprise funds are the Department of Water Resources (DWR) Fund, which is considered a major fund, the Solid Waste Fund, the Airport Fund, and the Chattahoochee Golf Course Fund.

Internal service funds are an accounting device used to account for services provided and billed on an internal basis. The City utilizes internal services funds for Vehicle Services, General Insurance, and Employee Benefits. Due to the nature of the City's internal service funds, they are reported as governmental activities on the government-wide statements.

The City's proprietary fund financial statements are presented on pages 33-37.

### ***Fiduciary Funds***

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The fiduciary funds are presented in the fund statements, but they are not reflected in the government-wide financial statements since the resources of those funds are not available to support the City of Gainesville's own programs. The accrual basis of accounting is used for fiduciary funds, the same method used for governmental and proprietary funds.

The City acts as a trustee or fiduciary for its employee pension plan. It is also responsible for other assets that, because of the nature of the trust or agency arrangement, can be used only for the trust or agent beneficiaries. These include the Community Private-Purpose Trust, Employees' Pension Trust, and Municipal Court Custodial Fund.

The City's fiduciary fund financial statements are presented on pages 38-39.

### ***Notes to the Financial Statements***

The notes to the financial statements provide additional detail that is essential for 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 43-122 of this report.



**Other Supplementary Information**

Following the basic financial statements is other supplementary information which includes combining financial statements for non-major governmental, proprietary, and fiduciary funds. These funds are combined by fund type and presented in single columns on the basic financial statements, but unlike major funds, they are not reported individually on the government-wide financial statements.

Other supplementary information includes two schedules (pages 26 and 29), which reconcile the amounts reported on the governmental fund financial statements (modified accrual basis of accounting) with the governmental activities reported on the government-wide financial statements (accrual basis of accounting). The following summarizes the impact of transitioning from modified accrual to accrual accounting:

- Capital assets used in governmental activities on the government-wide statements are not reported on fund financial statements.
- Certain tax revenues that are earned, but not available, are reported as revenue on the government-wide statements while they are reported as deferred revenue on the fund statements.
- Internal service funds are reported as governmental activities on the government-wide statements; they are reported as proprietary funds in the fund financial statements.
- Long-term liabilities, such as lease obligations, compensated absences, bonds, notes, and contracts payable, among others only appear as liabilities in the government-wide statements, unless they are both due and payable.
- Capital outlay spending results in capital assets on the government-wide statements, but is reported as expenditures on the governmental fund financial statements.
- Bond, note, and contract proceeds result in liabilities on the government-wide statements, but are recorded as other financing sources on the governmental fund financial statements.
- Certain other outflows represent either increases or decreases in liabilities on the government-wide statements, while they are reported as expenditures on the governmental fund financial statements.
- Transfers of capital assets between governmental activities and business-type activities are not recorded in the governmental fund financial statements.

## OVERVIEW OF THE CITY'S FINANCIAL POSITION AND OPERATIONS

The City's overall financial position and results of operations for the past two fiscal years are summarized as follows based on the information included in the government-wide financial statements (see pages 21-23):

### City of Gainesville Statement of Net Position Fiscal Years 2023 and 2022

|                                       | Governmental Activities |                 | Business-type Activities |                 | Total           |                 |
|---------------------------------------|-------------------------|-----------------|--------------------------|-----------------|-----------------|-----------------|
|                                       |                         |                 | (In millions of dollars) |                 |                 |                 |
|                                       | 2023                    | 2022            | 2023                     | 2022            | 2023            | 2022            |
| Current assets                        | \$ 126.3                | \$ 85.5         | \$ 181.2                 | \$ 153.3        | \$ 307.5        | \$ 238.8        |
| Capital assets                        | 141.5                   | 124.6           | 566.6                    | 523.2           | 708.1           | 647.8           |
| Other noncurrent assets               | 1.5                     | 1.3             | 5.7                      | 6.3             | 7.2             | 7.6             |
| <b>Total assets</b>                   | <b>269.3</b>            | <b>211.4</b>    | <b>753.5</b>             | <b>682.8</b>    | <b>1,022.8</b>  | <b>894.2</b>    |
| <b>Deferred Outflows of Resources</b> | <b>14.0</b>             | <b>11.6</b>     | <b>8.5</b>               | <b>6.5</b>      | <b>22.5</b>     | <b>18.1</b>     |
| Current liabilities                   | 14.4                    | 14.0            | 31.4                     | 21.0            | 45.8            | 35.0            |
| Noncurrent liabilities                | 108.1                   | 70.1            | 110.1                    | 89.5            | 218.2           | 159.6           |
| <b>Total liabilities</b>              | <b>122.5</b>            | <b>84.1</b>     | <b>141.5</b>             | <b>110.5</b>    | <b>264.0</b>    | <b>194.6</b>    |
| <b>Deferred Inflows of Resources</b>  | <b>7.8</b>              | <b>3.9</b>      | <b>8.7</b>               | <b>6.6</b>      | <b>16.5</b>     | <b>10.5</b>     |
| <b>Net position:</b>                  |                         |                 |                          |                 |                 |                 |
| Net investment in capital assets      | 106.6                   | 106.8           | 480.7                    | 453.9           | 587.3           | 560.7           |
| Restricted                            | 31.4                    | 26.6            | 104.4                    | 93.5            | 135.8           | 120.1           |
| Unrestricted                          | 15.0                    | 1.6             | 26.7                     | 24.9            | 41.7            | 26.5            |
| <b>Total net position</b>             | <b>\$ 153.0</b>         | <b>\$ 135.0</b> | <b>\$ 611.8</b>          | <b>\$ 572.3</b> | <b>\$ 764.8</b> | <b>\$ 707.3</b> |

Over time, net position may serve over time as a useful indicator of a government's financial position. The City of Gainesville reported a \$18.0 million increase in net position for governmental activities, while posting \$39.5 million in positive growth for business-type activities. Overall, the City's net position rose \$57.5 million to close the current fiscal year with a net position of \$764.8 million; much of the net position is invested in capital assets or is restricted on how it can be used.

The largest portion of the City of Gainesville's net position, 76.7%, reflects its investment in capital assets (e.g., land, buildings, vehicles and equipment, and infrastructure), less any related debt outstanding that was needed to construct or acquire the assets. The net investment in capital assets increased by \$26.6 million from previous year totals, from \$560.7 million to \$587.3 million.

The City uses capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

Restricted net position comprises the second largest component, constituting 17.8% of total net position. Restricted net position experienced a \$15.7 million gain during the past year, jumping from \$120.1 million to \$135.8 million at the end of fiscal year 2023 (FY23). Restricted net position represents funds that are limited in how they may be spent; these constraints are imposed by external sources, enabling legislation, or constitutional provision.

Unrestricted net position represents 5.5% of total net position. The statement indicates a \$41.7 million balance at the end of this fiscal year, an increase of \$15.2 million from fiscal year 2022 (FY22). The City having a positive unrestricted net position should be interpreted as the City having currently available resources that are greater than long-term commitments.

Unrestricted net position for governmental activities increased by \$13.4 million between fiscal years 2022 and 2023, increasing the balance from \$1.6 million to a surplus of \$15.0 million. Business-type activities showed a \$1.8 million increase in unrestricted net position. Total unrestricted net position for business-type activities cannot be used to add to the net asset surplus in governmental activities. Generally, the City can only use the resources in business-type unrestricted net position to finance the ongoing operations of the business-type activities.

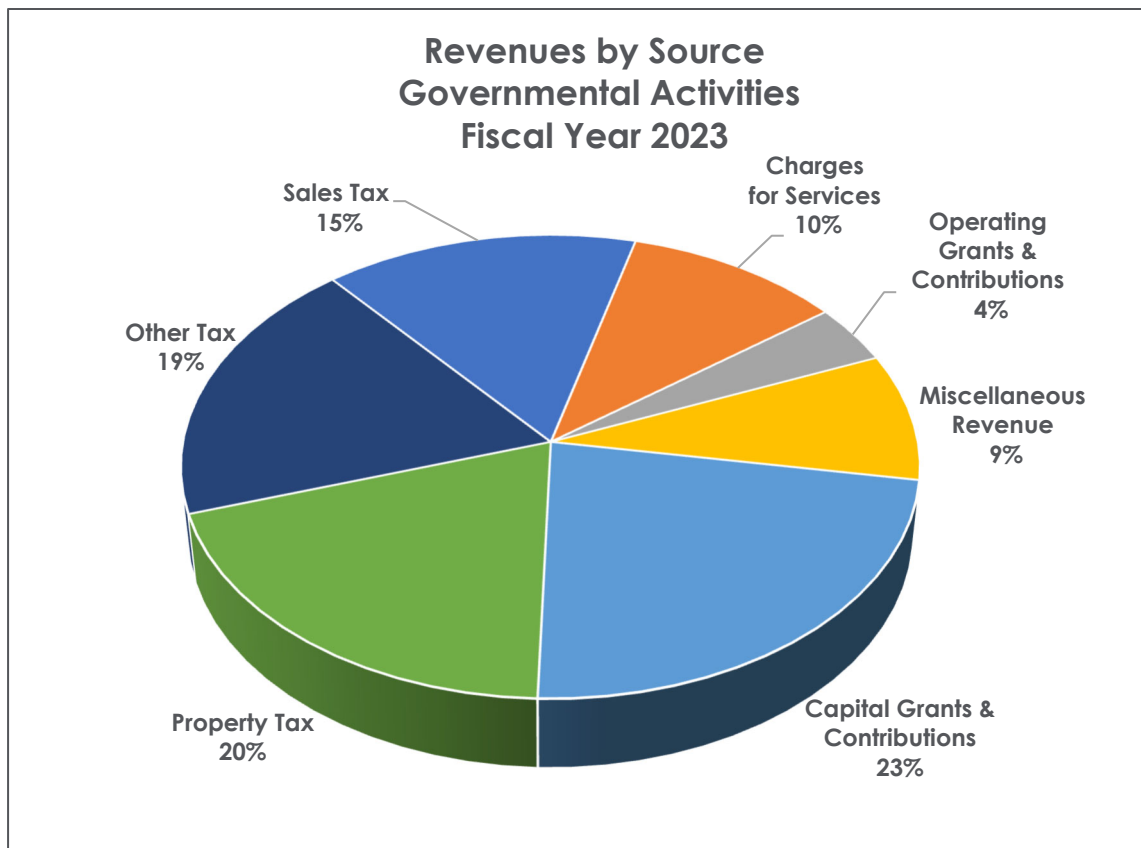
The following condensed financial information was derived from the government-wide Statement of Activities and reflects how the City of Gainesville's net position changed during the fiscal year.

**City of Gainesville**  
**Changes in Net Position**  
**Fiscal Years 2023 and 2022**

|                                                  | Governmental Activities |                 | Business- type Activities |                 | Total           |                 |
|--------------------------------------------------|-------------------------|-----------------|---------------------------|-----------------|-----------------|-----------------|
| (In millions of dollars)                         |                         |                 |                           |                 |                 |                 |
|                                                  | 2023                    | 2022            | 2023                      | 2022            | 2023            | 2022            |
| <b>Revenues</b>                                  |                         |                 |                           |                 |                 |                 |
| Program revenues:                                |                         |                 |                           |                 |                 |                 |
| Charges for services                             | \$ 7.9                  | \$ 9.3          | \$ 86.9                   | \$ 83.0         | \$ 94.8         | \$ 92.3         |
| Operating grants and contributions               | 3.0                     | 2.6             | 0                         | 0.0             | 3.0             | 2.6             |
| Capital grants and contributions                 | 17.1                    | 21.9            | 14.8                      | 18.6            | 31.9            | 40.5            |
| General revenues:                                |                         |                 |                           |                 |                 |                 |
| Property taxes                                   | 14.6                    | 12.5            | 0                         | 0               | 14.6            | 12.5            |
| Sales tax                                        | 11.4                    | 9.0             | 0                         | 0               | 11.4            | 9.0             |
| Other taxes                                      | 14.1                    | 12.6            | 0                         | 0               | 14.1            | 12.6            |
| Miscellaneous revenue                            | 6.6                     | (1.3)           | 13.7                      | 5.4             | 20.3            | 4.1             |
| <b>Total revenues</b>                            | <b>74.7</b>             | <b>66.6</b>     | <b>115.4</b>              | <b>107.0</b>    | <b>190.1</b>    | <b>173.6</b>    |
| <b>Expenses</b>                                  |                         |                 |                           |                 |                 |                 |
| General government                               | 9.8                     | 10.9            | 0                         | 0               | 9.8             | 10.9            |
| Judicial                                         | 0.7                     | 0.7             | 0                         | 0               | 0.7             | 0.7             |
| Public safety                                    | 24.9                    | 23.6            | 0                         | 0               | 24.9            | 23.6            |
| Public works                                     | 8.7                     | 12.4            | 0                         | 0               | 8.7             | 12.4            |
| Health and welfare                               | 3.8                     | 3.2             | 0                         | 0               | 3.8             | 3.2             |
| Culture and recreation                           | 9.5                     | 3.7             | 0                         | 0               | 9.5             | 3.7             |
| Housing and development                          | 6.1                     | 5.2             | 0                         | 0               | 6.1             | 5.2             |
| Interest on long-term debt                       | 1.7                     | 0.5             | 0                         | 0               | 1.7             | 0.5             |
| Water and sewer                                  | 0                       | 0               | 61.2                      | 55.3            | 61.2            | 55.3            |
| Airport                                          | 0                       | 0               | 1.0                       | 0.9             | 1.0             | 0.9             |
| Solid waste                                      | 0                       | 0               | 3.5                       | 3.1             | 3.5             | 3.1             |
| Golf course                                      | 0                       | 0               | 1.8                       | 1.5             | 1.8             | 1.5             |
| <b>Total expenses</b>                            | <b>65.2</b>             | <b>60.2</b>     | <b>67.5</b>               | <b>60.8</b>     | <b>132.7</b>    | <b>121.0</b>    |
| Indirect Cost Allocation                         | 1.8                     | 1.7             | (1.8)                     | (1.7)           | 0               | 0               |
| <b>Increase in net position before transfers</b> |                         |                 |                           |                 |                 |                 |
|                                                  | 11.3                    | 8.1             | 46.1                      | 44.5            | 57.4            | 52.6            |
| Transfers                                        | 6.6                     | 9.8             | (6.6)                     | (9.8)           | 0               | 0               |
| <b>Increase in net position</b>                  | <b>17.9</b>             | <b>17.9</b>     | <b>39.5</b>               | <b>34.7</b>     | <b>57.4</b>     | <b>52.6</b>     |
| <b>Net position - beginning</b>                  | <b>135.1</b>            | <b>117.1</b>    | <b>572.3</b>              | <b>537.6</b>    | <b>707.4</b>    | <b>654.7</b>    |
| <b>Net position - ending</b>                     | <b>\$ 153.0</b>         | <b>\$ 135.0</b> | <b>\$ 611.8</b>           | <b>\$ 572.3</b> | <b>\$ 764.8</b> | <b>\$ 707.3</b> |

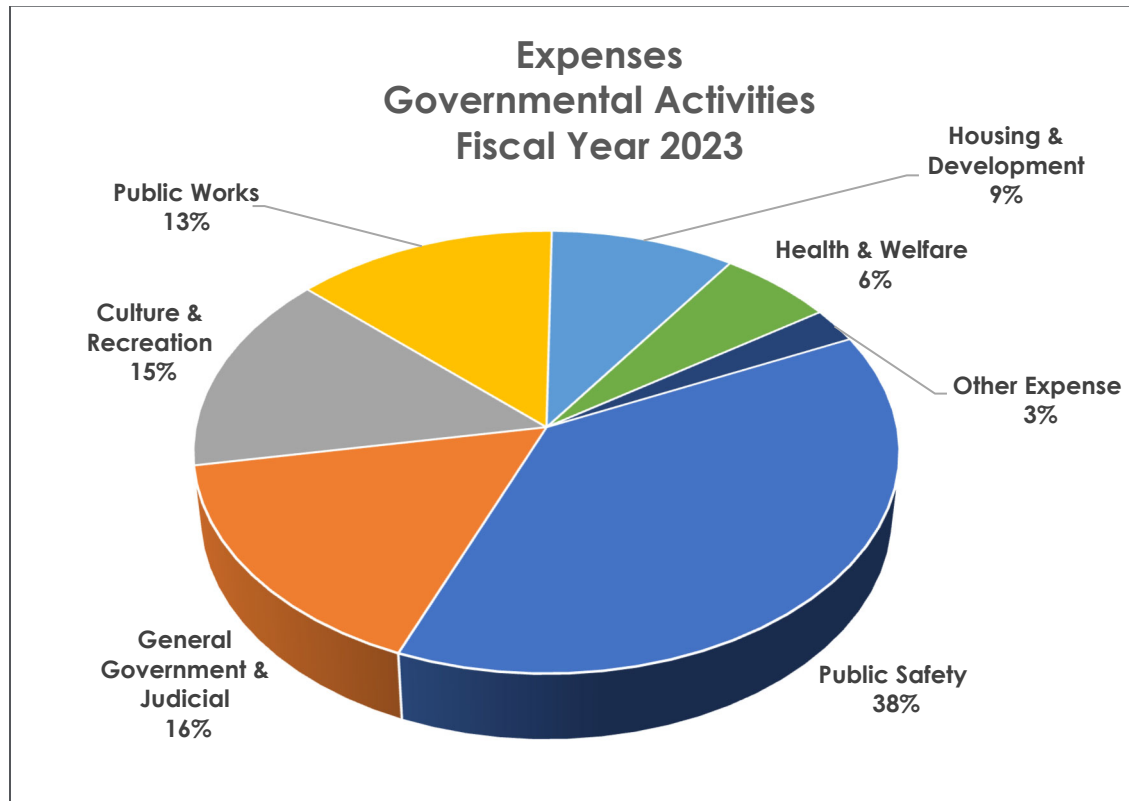
## Governmental Activities

The following chart depicts revenues of the governmental activities for the fiscal year:



The revenue chart indicates that capital grants and contributions were the largest source of revenue for governmental activities during FY23. Capital grants and contributions totaled \$17.1 million or 23% of total revenues in FY23, a decrease of \$4.8 million compared to FY22. The largest sources of capital grants and contributions were SPLOST collections of \$11.5 million, a 3% increase over FY22. Property tax revenue comprised 20% of total revenues with collections of \$14.6 million. This is a 17% or \$2.1 million increase over FY22, predominately due to increased property values. Other tax, which includes franchise, insurance premium, hotel/motel, and occupational tax, represented 19% of governmental activities revenue. Other tax totals of \$14.1 million indicate a \$1.5 million increase when compared with FY22, due in part to increases of \$733,982 and \$685,083 in insurance premium and franchise tax collections, respectively. Charges for services, which constituted 10% of all revenue was down \$1.4 million from prior fiscal year collections. This is due to a 52% decrease in impact fee revenue due. FY22 was an extraordinary year for new development in Gainesville. FY23 impact fee revenues aligned more with average year collections. Sales tax revenues increased by \$2.4 million and made up of 15% of total revenue, evidence of Gainesville's continued growth. Miscellaneous revenue represents 9% or \$6.6 million. This is a significant increase from the prior fiscal year as miscellaneous revenue was negative due to the reporting of unrealized losses on investments. Since the change in the market, investment income and unrealized gain/losses are now showing significant gains of \$2.3 million. Operating grants and contributions made up 4% of total revenue, a \$426,972 increase over FY22, mostly due to increases in federal and state grant funds and private contributions for the Community Service Center's Meals on Wheels program.

The following chart depicts the expenses of the governmental activities for the fiscal year:



Overall, costs were up \$5.0 million when compared to FY22. The expense chart illustrates that 38% of total governmental activities expense for the City of Gainesville during FY23 was in payment of Public Safety services, such as fire and police protection. Public Safety expenses were up \$1.3 million from FY22, mainly due to a 13.5% increase in personnel costs including higher cost for insurance and increased retirement contributions. General government and judicial constituted 16% of total costs and showed a \$1.1 million decrease from the previous fiscal year. This decrease is mainly due to the loss on the sale of land that occurred in FY22. Culture and Recreation constituted 15% of total expenses showed a significant increase of \$5.8 million in costs from the previous year, a direct result of \$7.9 million being spent on the construction of the new youth sports complex. Public Works costs were down \$3.7 million from FY22 largely as a result of 50% fewer dollars spent on street resurfacing. Housing and Development, which made up 9% of total expenses, shows a rise in costs of \$897,527. Health and Welfare comprised 6% of total government activities expenses spending \$599,913 more than FY22. This is mostly due to the purchase of new WeGo vehicles totaling \$458,714 paid for using grant funds provided by the Georgia Department of Transportation. Finally, 3% of total expenses in governmental activities are classified as other expenses which is comprised of interest on long-term debt. Due to the issuance of two new bonds, the interest increased by \$1.2 million.



### **Business-type Activities**

Business-type activities increased the City of Gainesville's net position by \$39.5 million, bringing total net position of business-type activities to \$611.9 million. Following are key elements of changes in business-type activities:

- Total revenue for business-type activities slightly increased, when compared to FY22 totals; revenue relating to DWR's charges for services improved by \$3.1 million, while Solid Waste and Golf revenue showed an increase of \$143,430 and \$647,360, respectively, compared to FY22 and Airport showed a slight decrease in revenue by \$82,441
- Capital Grant and Contribution revenues for the Department of Water Resources (DWR) decreased by \$7.3 million over FY22 totals. A couple of reasons for this significant decrease is that in FY22 DWR received a \$3.4 million American Rescue Plan Act Grant and recorded \$7.0 million more in contributed capital. Of note, in FY23 three lots of land held for investment by the DWR were sold in the 85 Business Park for a gain of \$10.2 million.
- Overall expenses for business-type activities were up \$6.7 million. Solid Waste, Golf Course, Airport expenses increased year-over-year by \$460,808, \$339,785 and \$91,011, respectively. These increases stemmed primarily from increased landfill charges, higher salary expense, and higher costs for repairs and maintenance. DWR's expenses increased significantly by \$5.9 million compared to FY22. The large change is due in part to increased costs for chemicals and other supplies, but mainly due to the numerous and extensive projects the Department has underway.

## **FINANCIAL ANALYSIS OF THE CITY'S FUNDS**

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

### **Governmental Funds**

The focus of the City of Gainesville's governmental funds is to provide information on short-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As the City completed this year, governmental funds reported a combined ending fund balance of \$113.7 million. Of this amount, \$13.8 million or 12.1% constituted unassigned fund balance, meaning that no constraints were placed on how this money may be spent. The General Fund is the only governmental fund that can have a positive unassigned fund balance. The remainder of fund balance is either nonspendable, restricted by a third party, committed to be spent in a specified matter by formal resolution, or assigned for a specific purpose, including the fiscal year 2024 (FY24) budget.

The **General Fund** is the chief operating fund of the City. Again, at the end of the current fiscal year, the unassigned fund balance of the General Fund was \$13.8 million, while total fund balance reached \$18.8 million. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 62.8% of total General Fund

expenditures, while total fund balance represents 85.3% of that same amount. Of the \$18.8 million total fund balance for the General Fund, \$4.9 million is assigned and is comprised predominantly of \$4.7 million which is assigned for budget.

The General Fund's total fund balance decreased by \$5 million during the current fiscal year. This decrease is due to sizable contributions to City-wide capital projects. Other key factors regarding FY23 activity are as follows:

- Tax revenue fluctuates greatly so its budget is calculated conservatively. Tax revenue over the conservative budget is used for anticipated capital projects in the next fiscal year. In FY23, total tax revenue exceeded the budget by \$7.2 million; \$4.2 million of this increase was due to better than anticipated Local Option Sales tax receipts. Franchise tax revenues exceeded budget by \$1.3, followed by Motor Vehicle tax and Insurance Premium tax exceeding budget by \$862,134 and \$311,437, respectively. Licenses and Permits exceeded budget by \$772,531, while Fines, Fees and Forfeitures exceeded budget by \$194,933. Investment income revenue reflects the dramatic turn in the market compared to last year and compared to expectations. Actual revenue exceeded budget by \$932,941. Expenditures came in under budget by \$1.8 million; personal services accounted for \$819,447 of this cost reduction, attributable to savings due to unfilled positions. Public Works expenditures were \$702,932 less than budget; \$508,374 of this savings was in personal services costs, again, due to unfilled positions.
- Transfers to the General Fund totaled \$4.8 million, with \$2.4 million originating from the American Rescue Plan Grant Fund and \$2.1 million from DWR's Fund for General Fund operations. Transfers out of the General Fund totaled \$25.4 million. The largest transfers out included the following: \$11.7 million and \$2.2 million was transferred to General Government Capital Projects Fund and SPLOST Capital Projects Fund, respectively, for various projects as needed; \$5.2 million was transferred to the Police Service Fund for operations; \$3.6 million of proceeds from the sale of land that has related debt was transferred to the Debt Service Fund to cover payments; and \$1.9 million was moved to the Fire Services Fund to assist with operations. Other transfers out included \$693,991 to the Community Service Center (CSC) Fund for operating assistance, \$71,765 to the Grants Fund, and \$31,250 to the Chattahoochee Golf Course Fund.

The **Fire Services Fund** had a \$1.4 million fund balance at fiscal year-end, all of which is assigned for Public Safety. Total revenues reported were \$8.6 million mostly stemming primarily from property and motor vehicle tax collections. Among the fund's \$10.3 million in expenditures, \$8.9 million was paid out in personal services and employee benefits expenditures. There were transfers out of \$96,219 to the SPLOST Capital Projects Fund and \$30,000 to the General Government Capital Projects Fund for vehicle fleet replacement.

The **American Rescue Plan Grant Fund** includes intergovernmental revenues totaling \$2.4 million for the grant funding provided by the American Rescue Plan Act. The full grant revenue amount received was transferred to DWR Fund to cover approved expenditures.

The **Special Purpose Local Option Sales Tax Capital Projects (SPLOST) Fund** has a \$33.8 million fund balance at fiscal year-end. Of this fund balance, \$8.8 million is restricted for Public Works projects with \$4.2 million allocated to the Greenway Connectivity project, along with the transportation plan implementation and in-house paving projects. Another \$21.2 million is restricted for Culture and Recreation projects; \$20.0 million is set aside for the J. Melvin

Cooper Youth Athletic Complex ("The Coop"). The \$2.7 million fund balance assigned for Public Works includes \$872,563 for the North Parking Deck, \$515,000 for Greenway Connectivity, \$500,000 assigned to Athens Street improvements project, and \$430,749 allocated for the roadway patching program. Among the fund's \$15.1 million in expenditures, \$7.9 million was paid towards The Coop, \$2.3 million for the Storm-water Rehabilitation program, and \$776,628 for the North Parking Deck project. The largest source of revenue for the SPLOST Fund was \$11.7 million collected from the SPLOST tax revenues. The SPLOST Fund had \$16.3 million in proceeds from long-term debt. Of the \$3.9 million transfers in, \$2.2 million was transferred from the General Fund, providing \$1.3 million of additional funding for the North Parking Deck and Elachee Bridge, as well as \$500,000 for the Athens Street improvements project.

The **General Government Capital Projects Fund** has a \$33.0 million fund balance at fiscal year-end. Of this fund balance, \$8.9 million is restricted for General Government projects with \$8.2 million allocated to the construction of the new Boathouse at Lake Lanier Olympic Park and Downtown retail space project. The \$18.8 million balance in Assigned for General Government includes \$2.2 million for the Town Square Design and Improvements project and another \$7.8 million for Downtown retail space and Boathouse projects. Another \$1.9 million is assigned for Public Safety and \$1.3 million is assigned for Public Works. Also, the General Government Capital Projects Fund has a \$2.0 million Nonspendable balance which is designated for the purchase of a fire pumper and heavy rescue fire trucks. Expenditures totaled \$17.8 million, of which \$14.6 million was paid toward the construction of the new Boathouse project. Transfers in to the General Government Capital Project Fund totaled \$22.1 million, with \$11.7 million originating from the General Fund for funding of various approved capital projects. Included in the General Government Capital Projects Fund other financing sources, is \$24.8 million proceeds from long-term debt of which \$19.3 million is related to the Boathouse, \$3.1 million for the Retail Space, and \$2.0 million for Fire Vehicles.

### **General Fund Budget Highlights**

The original budget for the General Fund was amended by various appropriations approved after the beginning of the fiscal year. In addition, Council approved several adjustments to prevent budget overages. The following highlights the differences between the original and the final budget:

- Transfers to General Government Capital Projects was increased by \$8.6 million; \$3.0 million was associated with the Boathouse project, while another \$2.1 million allocation was recorded for the funding of new fire trucks and equipment, and \$1.5 million for the Town Square Design and Improvements project.
- Increased transfer to Debt Service Fund by \$3.6 million related to proceeds from the sell of land held for investment.
- Transfer to SPLOST Capital Projects was increased by \$1.8 million; \$1.0 million was allocated to the North Parking Deck, \$500,000 for the Athens Street improvements project, and \$250,000 additional funding of the Elachee Bridge project.
- Increased budgeted fund balance to cover FY23 reappropriations.
- Increased/decreased various expenditure budgets for adjustments as needed.

General Fund expenditures for FY23 were \$22.0 million, 92.4% of the final amended budget. There was no net over expenditures by General Fund departments. Total actual expenditures in the General Fund were lower than the final amended budget total by \$1.8 million. Personal services costs came under the final budget by \$819,355 or 4.8% due to position vacancies.

Total actual revenues exceeded the final amended budget by 40.6%, a total of \$9.7 million. The excess revenues are due mainly to tax collections that were \$7.2 million above projections.

**Enterprise Funds**

The City of Gainesville's enterprise funds financial statements provide the same type of information found in the government-wide financial statements just in more detail.

Unrestricted net position of the City's four enterprise funds, prior to the adjustment to reflect the consolidation of internal service fund activities related to enterprise funds, totaled as follows:

|                                     | Unrestricted<br>Net Position<br>(In millions of dollars) |
|-------------------------------------|----------------------------------------------------------|
| Department of Water Resources       | \$ 19.2                                                  |
| Nonmajor Funds                      |                                                          |
| (Airport, Solid Waste, Golf Course) | 7.3                                                      |
| Total                               | <u>\$ 26.5</u>                                           |

Compared with FY22, the total increase in combined net position, prior to the consolidation adjustment of internal service fund activity, indicated growth of \$39.7 million, with net investment in capital assets increasing by \$26.8 million. Overall, unrestricted net position for all four enterprise funds, again prior to the consolidation adjustment of internal service fund activity, showed a \$1.8 million increase from FY22.

Other factors concerning the finances of these funds have already been addressed in the discussion of the City's business-type activities.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

The City of Gainesville has invested \$708.2 million in capital assets (net of accumulated depreciation). Capital assets include vehicles and equipment, infrastructure, land, and buildings. Approximately 80.0% of this investment is related to business-type activities while only 20.0% relates to governmental activities.

Capital assets held by the City at the end of the current fiscal year are summarized as follows:

**City of Gainesville**  
**Capital Assets (net of accumulated depreciation)**  
**Fiscal Years 2023 and 2022**

|                                   | Governmental Activities  |          | Business-type Activities |          | Total    |          |
|-----------------------------------|--------------------------|----------|--------------------------|----------|----------|----------|
|                                   | (In millions of dollars) |          |                          |          |          |          |
|                                   | 2023                     | 2022     | 2023                     | 2022     | 2023     | 2022     |
| Land                              | \$ 26.0                  | \$ 26.1  | \$ 32.7                  | \$ 32.3  | \$ 58.7  | \$ 58.4  |
| Buildings                         | 67.8                     | 67.8     | 61.0                     | 61.0     | 128.8    | 128.8    |
| Improvements other than buildings | 3.8                      | 3.5      | 13.0                     | 12.8     | 16.8     | 16.3     |
| Vehicles and equipment            | 28.5                     | 27.0     | 50.8                     | 48.9     | 79.3     | 75.9     |
| Infrastructure                    | 40.1                     | 39.3     | 607.8                    | 604.4    | 647.9    | 643.7    |
| Intangibles                       | 1.3                      | 1.3      | 6.1                      | 6.1      | 7.4      | 7.4      |
| Intangible right-to-use assets    | 0.8                      | 0.6      | 1.3                      | 1.3      | 2.1      | 1.9      |
| Construction in progress          | 42.2                     | 23.5     | 121.1                    | 65.9     | 163.3    | 89.4     |
| Total                             | 210.5                    | 189.1    | 893.8                    | 832.7    | 1,104.3  | 1,021.8  |
| Accumulated depreciation          | (69.0)                   | (64.0)   | (327.2)                  | (308.4)  | (396.2)  | (372.4)  |
| Net Capital Assets                | \$ 141.5                 | \$ 125.1 | \$ 566.6                 | \$ 524.3 | \$ 708.1 | \$ 649.4 |

Major capital asset expenditures during the current fiscal year for governmental activities included the following:

- Lake Lanier Olympic Park Boathouse renovations, \$14.2 million
- The Coop, \$7.6 million
- Stormwater rehabilitation program, \$2.1 million

Major capital asset expenses during the current fiscal year for business-type activities included the following:

- Flat Creek dewatering facility improvements, \$18.1 million.
- Athens Highway sanitary sewer extension, \$8.8 million.
- Gillsville Highway sanitary sewer pump station, \$5.5 million.
- Lee Gilmer Airport runway rehabilitation, \$3.6 million.

Additional information on the City of Gainesville's capital assets can be found in Note 9 on pages 73-76 of this report.

### Long-term Debt

As of June 30, 2023, the City of Gainesville had long-term liabilities, net of unamortized bond premium and discount, totaling \$139.6 million. This is a \$58.8 million increase from FY22 totals. The significant increase is a result of the issuance of new debt. Two series of bonds were issued in the amount of \$37.0 million through the Gainesville Redevelopment Authority; \$34.0 million in tax-exempt bonds were issued for the construction of the Lake Lanier Olympic Park Boathouse and The Coop and \$3.0 million in taxable bonds for the construction of retail space in Downtown near the North Parking Deck. DWR also drew \$29.2 million in notes from the Georgia Environmental Finance Authority for projects to expand the City's water and sewer system.

#### City of Gainesville Outstanding Debt Fiscal Years 2023 and 2022

|                               | Governmental Activities  |        | Business-type Activities |         | Total    |         |
|-------------------------------|--------------------------|--------|--------------------------|---------|----------|---------|
|                               | (In millions of dollars) |        |                          |         |          |         |
|                               | 2023                     | 2022   | 2023                     | 2022    | 2023     | 2022    |
| Notes from direct borrowings  | \$ 3.1                   | \$ 1.7 | \$ 37.8                  | \$ 8.9  | \$ 40.9  | \$ 10.6 |
| Certificates of participation | 0.4                      | 0.4    | 0                        | 0       | 0.4      | 0.4     |
| Subscriptions payable         | 0.4                      | 0.4    | 0.6                      | 0.8     | 1.0      | 1.2     |
| Contracts Payable             | 50.6                     | 13.8   | 11.0                     | 12.5    | 61.6     | 26.3    |
| Revenue Bonds                 | 0                        | 0      | 29.9                     | 36.2    | 29.9     | 36.2    |
| Leases Payable                | 0                        | 0      | 0.1                      | 0.2     | 0.1      | 0.2     |
| Unamortized Bond Premium      | 0                        | 0      | 5.7                      | 6.7     | 5.7      | 6.7     |
| Total                         | \$ 54.5                  | 16.3   | \$ 85.1                  | \$ 65.3 | \$ 139.6 | 81.6    |

The City maintains a bond credit rating of Aa1 from Moody's on both general obligation and senior-lien revenue bonds.

State statutes limit the amount of general obligation debt a governmental entity may issue to 10% of its total assessed valuation. The current debt limitation for the City of Gainesville is \$697.9 million, but the City had no general obligation debt outstanding as of June 30, 2023.

Additional information on the City's long-term debt can be found in Notes 11, 12, and 13 on pages 78-92 of this report.



## **ECONOMIC CONDITION AND OUTLOOK**

- The U.S. Census Bureau estimated the City of Gainesville's population in 2022 to be 45,282. Based on actual census data from 2020, this is a 7.1% increase in population in only two years. The U.S. Census Bureau recognize Gainesville-Hall as among the fastest growing metro areas in the country.
- Gainesville adopted a 3.656 tax millage rate for FY24. The gross property tax digest for the City of Gainesville rose from \$7.5 billion for FY23 to \$9.3 billion for FY24, which is equivalent to a 24.3% increase in the tax base.
- At the end of the first quarter of FY24, Local Option Sales Tax collections are up 25% compared to the same time period in FY23. Total General Fund revenues are also up 25% over the prior fiscal year. Departments are spending conservatively and continue to monitor their budgeted costs closely.

The factors discussed in this analysis were among the many factors taken into consideration when preparing the FY24 budget. Of the \$13.8 million fund balance in the General Fund, \$4.7 million has been appropriated for spending in the FY24 budget.

## **OTHER INFORMATION**

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the City of Gainesville's finances and to demonstrate the City's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City's Financial Services Department, PO Box 2496, Gainesville, GA 30503.



**GAINESVILLE**

## ***BASIC FINANCIAL STATEMENTS***

**CITY OF GAINESVILLE, GEORGIA**  
**STATEMENT OF NET POSITION**  
**June 30, 2023**

|                                                                | Primary Government         |                             |               | Component<br>Units |
|----------------------------------------------------------------|----------------------------|-----------------------------|---------------|--------------------|
|                                                                | Governmental<br>Activities | Business-type<br>Activities | Total         |                    |
| ASSETS                                                         |                            |                             |               |                    |
| Current assets                                                 |                            |                             |               |                    |
| Cash and cash equivalents                                      | \$ 38,877,324              | \$ 18,835,462               | \$ 57,712,786 | \$ 3,543,884       |
| Investments                                                    | 54,152,237                 | 29,791,751                  | 83,943,988    | 4,716,858          |
| Restricted assets                                              |                            |                             |               |                    |
| Cash and cash equivalents                                      | 17,338,421                 | 48,111,506                  | 65,449,927    | 228,425            |
| Investments                                                    | 6,977,486                  | 58,880,888                  | 65,858,374    | 0                  |
| Receivables (net)                                              |                            |                             |               |                    |
| Accounts                                                       | 945,323                    | 6,044,927                   | 6,990,250     | 29,209             |
| Intergovernmental                                              | 3,577,462                  | 16,037,754                  | 19,615,216    | 0                  |
| Taxes                                                          | 2,151,572                  | 0                           | 2,151,572     | 92,465             |
| Notes                                                          | 84,114                     | 0                           | 84,114        | 0                  |
| Lease                                                          | 128,828                    | 589,301                     | 718,129       | 0                  |
| Other                                                          | 0                          | 11,458                      | 11,458        | 0                  |
| Internal balances                                              | (178,431)                  | 178,431                     | 0             | 0                  |
| Inventories                                                    | 117,944                    | 2,655,549                   | 2,773,493     | 0                  |
| Prepaid items                                                  | 2,044,700                  | 82,492                      | 2,127,192     | 0                  |
| Other                                                          | 121,153                    | 0                           | 121,153       | 0                  |
| Total current assets                                           | 126,338,133                | 181,219,519                 | 307,557,652   | 8,610,841          |
| Noncurrent assets                                              |                            |                             |               |                    |
| Notes receivable                                               | 65,078                     | 0                           | 65,078        | 0                  |
| Lease receivable                                               | 1,231,168                  | 3,178,018                   | 4,409,186     | 0                  |
| Property held for development                                  | 196,763                    | 2,519,973                   | 2,716,736     | 269,808            |
| Capital assets                                                 |                            |                             |               |                    |
| Non-depreciable                                                | 68,218,725                 | 153,837,200                 | 222,055,925   | 17,553,354         |
| Depreciable/amortizable (net)                                  | 73,303,877                 | 412,807,210                 | 486,111,087   | 9,887,692          |
| Total noncurrent assets                                        | 143,015,611                | 572,342,401                 | 715,358,012   | 27,710,854         |
| Total assets                                                   | 269,353,744                | 753,561,920                 | 1,022,915,664 | 36,321,695         |
| DEFERRED OUTFLOWS OF RESOURCES                                 |                            |                             |               |                    |
| Deferred charges on refunding                                  | 0                          | 10,707                      | 10,707        | 0                  |
| Deferred outflows related to pensions                          | 10,703,950                 | 6,234,313                   | 16,938,263    | 951,482            |
| Deferred outflows related to other post<br>employment benefits | 3,319,390                  | 2,231,247                   | 5,550,637     | 415,552            |
| Total deferred outflows of resources                           | 14,023,340                 | 8,476,267                   | 22,499,607    | 1,367,034          |
| LIABILITIES                                                    |                            |                             |               |                    |
| Current liabilities                                            |                            |                             |               |                    |
| Payables                                                       |                            |                             |               |                    |
| Accounts                                                       | 4,083,221                  | 6,622,180                   | 10,705,401    | 303,581            |
| Retainages                                                     | 2,218,851                  | 353,022                     | 2,571,873     | 16,638             |
| Intergovernmental                                              | 125,165                    | 1,694,142                   | 1,819,307     | 130,230            |
| Sales tax                                                      | 0                          | 16,324                      | 16,324        | 11,472             |
| Deposits                                                       | 198,935                    | 48,280                      | 247,215       | 0                  |
| Interest                                                       | 285,288                    | 29,860                      | 315,148       | 0                  |
| Accrued salaries                                               | 372,223                    | 256,438                     | 628,661       | 76,952             |
| Unearned revenue                                               | 1,544                      | 0                           | 1,544         | 19,408             |
| Compensated absences                                           | 1,548,113                  | 867,551                     | 2,415,664     | 162,527            |
| Claims reserve                                                 | 1,759,052                  | 0                           | 1,759,052     | 0                  |
| Lease/subscription payable                                     | 237,289                    | 260,708                     | 497,997       | 0                  |
| Contracts payable                                              | 2,062,808                  | 1,551,588                   | 3,614,396     | 0                  |
| Certificates of participation payable                          | 325,625                    | 0                           | 325,625       | 0                  |
| Notes payable                                                  | 918,648                    | 754,500                     | 1,673,148     | 0                  |
| Other liabilities                                              | 225,366                    | 61,150                      | 286,516       | 22,962             |

**CITY OF GAINESVILLE, GEORGIA**  
**STATEMENT OF NET POSITION**  
**June 30, 2023**

|                                                               | Primary Government         |                             |                | Component<br>Units |
|---------------------------------------------------------------|----------------------------|-----------------------------|----------------|--------------------|
|                                                               | Governmental<br>Activities | Business-type<br>Activities | Total          |                    |
| <b>Current liabilities</b>                                    |                            |                             |                |                    |
| Liabilities payable from restricted assets                    |                            |                             |                |                    |
| Payables                                                      |                            |                             |                |                    |
| Accounts                                                      | \$ 0                       | \$ 5,290,449                | \$ 5,290,449   | \$ 0               |
| Retainages                                                    | 0                          | 4,272,239                   | 4,272,239      | 0                  |
| Customer deposits                                             | 0                          | 2,427,173                   | 2,427,173      | 0                  |
| Interest                                                      | 0                          | 187,125                     | 187,125        | 0                  |
| Bonds payable                                                 | 0                          | 6,688,739                   | 6,688,739      | 0                  |
| Total current liabilities                                     | 14,362,128                 | 31,381,468                  | 45,743,596     | 743,770            |
| <b>Noncurrent liabilities</b>                                 |                            |                             |                |                    |
| Compensated absences                                          | 172,012                    | 96,394                      | 268,406        | 18,058             |
| Net pension liability                                         | 43,275,188                 | 25,010,253                  | 68,285,441     | 1,851,731          |
| Net OPEB liability                                            | 13,666,879                 | 9,144,390                   | 22,811,269     | 1,313,517          |
| Lease/subscription payable                                    | 143,908                    | 469,203                     | 613,111        | 0                  |
| Contracts payable                                             | 48,497,252                 | 9,426,116                   | 57,923,368     | 0                  |
| Certificates of participation payable                         | 123,328                    | 0                           | 123,328        | 0                  |
| Notes payable                                                 | 2,229,262                  | 37,071,125                  | 39,300,387     | 0                  |
| Bonds payable                                                 | 0                          | 28,931,933                  | 28,931,933     | 0                  |
| Total noncurrent liabilities                                  | 108,107,829                | 110,149,414                 | 218,257,243    | 3,183,306          |
| <b>Total liabilities</b>                                      | 122,469,957                | 141,530,882                 | 264,000,839    | 3,927,076          |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                          |                            |                             |                |                    |
| Deferred inflows related to pensions                          | 73,092                     | 518,496                     | 591,588        | 49,166             |
| Deferred inflows related to other post<br>employment benefits | 6,383,674                  | 4,430,841                   | 10,814,515     | 819,046            |
| Deferred inflows related to leases                            | 1,372,240                  | 3,721,051                   | 5,093,291      | 0                  |
| <b>Total deferred inflows of resources</b>                    | 7,829,006                  | 8,670,388                   | 16,499,394     | 868,212            |
| <b>NET POSITION</b>                                           |                            |                             |                |                    |
| Net investment in capital assets                              | 106,636,895                | 480,712,252                 | 587,349,147    | 27,422,801         |
| Restricted for:                                               |                            |                             |                |                    |
| Public Safety                                                 | 5,054,785                  | 0                           | 5,054,785      | 0                  |
| Public Works                                                  | 19,150                     | 0                           | 19,150         | 0                  |
| Health and Welfare                                            | 2,084,020                  | 0                           | 2,084,020      | 0                  |
| Culture and Recreation                                        | 509,958                    | 0                           | 509,958        | 28,425             |
| Housing and Development                                       | 2,142,385                  | 0                           | 2,142,385      | 0                  |
| Debt Service                                                  | 1,080,380                  | 3,487,142                   | 4,567,522      | 0                  |
| Capital Outlay                                                | 20,537,451                 | 100,954,394                 | 121,491,845    | 1,725,700          |
| Unrestricted                                                  | 15,013,097                 | 26,683,129                  | 41,696,226     | 3,716,515          |
| <b>Total net position</b>                                     | \$ 153,078,121             | \$ 611,836,917              | \$ 764,915,038 | \$ 32,893,441      |



**GAINESVILLE**



**CITY OF GAINESVILLE, GEORGIA**  
**STATEMENT OF ACTIVITIES**  
**For the fiscal year ended June 30, 2023**

| FUNCTIONS/PROGRAMS                            | Expenses     | Indirect Costs | Charges for Services           | Program Revenues                   |                                  | Net (Expense) Revenue  |
|-----------------------------------------------|--------------|----------------|--------------------------------|------------------------------------|----------------------------------|------------------------|
|                                               |              |                |                                | Operating Grants and Contributions | Capital Grants and Contributions |                        |
| <b>Primary government</b>                     |              |                |                                |                                    |                                  |                        |
| Governmental activities                       |              |                |                                |                                    |                                  |                        |
| General Government                            | \$ 9,795,955 | \$ (1,808,744) | \$ 1,007,585                   | \$ 65,533                          | \$ 500,000                       | \$ (6,414,093)         |
| Judicial                                      | 690,774      | 0              | 0                              | 0                                  | 0                                | (690,774)              |
| Public Safety                                 | 24,855,967   | 0              | 1,820,068                      | 564,720                            | 3,000                            | (22,468,179)           |
| Public Works                                  | 8,723,597    | 0              | 328,518                        | 45,116                             | 14,732,015                       | 6,382,052              |
| Health and Welfare                            | 3,820,462    | 0              | 1,742,830                      | 1,845,770                          | 717,715                          | 485,853                |
| Culture and Recreation                        | 9,545,794    | 0              | 0                              | 8,762                              | 200,000                          | (9,337,032)            |
| Housing and Development                       | 6,139,635    | 0              | 3,013,793                      | 518,737                            | 960,353                          | (1,646,752)            |
| Interest on long-term debt                    | 1,640,686    | 0              | 0                              | 0                                  | 0                                | (1,640,686)            |
| Total governmental activities                 | 65,212,870   | (1,808,744)    | 7,912,794                      | 3,048,638                          | 17,113,083                       | (35,329,611)           |
| Business-type activities                      |              |                |                                |                                    |                                  |                        |
| Department of                                 |              |                |                                |                                    |                                  |                        |
| Water Resources                               | 61,182,395   | 1,452,731      | 80,946,872                     | 0                                  | 11,326,777                       | 29,638,523             |
| Airport                                       | 980,595      | 209,561        | 1,026,308                      | 0                                  | 3,490,742                        | 3,326,894              |
| Solid Waste                                   | 3,514,926    | 146,452        | 3,197,533                      | 0                                  | 0                                | (463,845)              |
| Golf Course                                   | 1,845,883    | 0              | 1,710,966                      | 0                                  | 0                                | (134,917)              |
| Total business-type activities                | 67,523,799   | 1,808,744      | 86,881,679                     | 0                                  | 14,817,519                       | 32,366,655             |
| Total primary government                      | 132,736,669  | 0              | 94,794,473                     | 3,048,638                          | 31,930,602                       | (2,962,956)            |
| <b>Component Units</b>                        |              |                |                                |                                    |                                  |                        |
| Communication and Tourism                     |              |                |                                |                                    |                                  |                        |
| Housing and Development                       | 1,770,075    | 0              | 113,948                        | 685,228                            | 0                                | (970,899)              |
| Parks and Recreation                          |              |                |                                |                                    |                                  |                        |
| Culture and Recreation                        | 7,728,001    | 0              | 2,126,357                      | 23,601                             | 9,278,848                        | 3,700,805              |
| Land Bank                                     |              |                |                                |                                    |                                  |                        |
| Housing and Development                       | 2,119        | 0              | 0                              | 0                                  | 0                                | (2,119)                |
| Total Component Units                         | 9,500,195    | 0              | 2,240,305                      | 708,829                            | 9,278,848                        | 2,727,787              |
|                                               |              |                | <b>Governmental Activities</b> | <b>Business-Type Activities</b>    | <b>Total</b>                     | <b>Component Units</b> |
| <b>Change in net position</b>                 |              |                |                                |                                    |                                  |                        |
| Net (expense) revenue                         |              |                | \$ (35,329,611)                | \$ 32,366,655                      | \$ (2,962,956)                   | \$ 2,727,787           |
| <b>General revenues</b>                       |              |                |                                |                                    |                                  |                        |
| Taxes                                         |              |                |                                |                                    |                                  |                        |
| Property                                      |              |                | 14,620,844                     | 0                                  | 14,620,844                       | 6,067,265              |
| Intangibles                                   |              |                | 280,719                        | 0                                  | 280,719                          | 0                      |
| Franchise                                     |              |                | 5,389,998                      | 0                                  | 5,389,998                        | 0                      |
| Occupational                                  |              |                | 1,474,759                      | 0                                  | 1,474,759                        | 0                      |
| Insurance premium                             |              |                | 3,557,708                      | 0                                  | 3,557,708                        | 0                      |
| Alcoholic beverages                           |              |                | 1,444,683                      | 0                                  | 1,444,683                        | 0                      |
| Hotel/Motel                                   |              |                | 1,920,290                      | 0                                  | 1,920,290                        | 0                      |
| Local option sales                            |              |                | 11,367,923                     | 0                                  | 11,367,923                       | 0                      |
| Investment                                    |              |                | 2,268,298                      | 3,017,794                          | 5,286,092                        | 125,078                |
| Payments from City of Gainesville             |              |                | 0                              | 0                                  | 0                                | 2,337,448              |
| Gain on sale of property held for development |              |                | 0                              | 10,609,895                         | 10,609,895                       | 0                      |
| Gain on sale of assets                        |              |                | 3,649,326                      | 6,999                              | 3,656,325                        | 0                      |
| Miscellaneous                                 |              |                | 706,439                        | 115,728                            | 822,167                          | 48,534                 |
| Transfers                                     |              |                | 6,635,321                      | (6,635,321)                        | 0                                | 0                      |
| Total general revenues and transfers          |              |                | 53,316,308                     | 7,115,095                          | 60,431,403                       | 8,578,325              |
| Change in net position                        |              |                | 17,986,697                     | 39,481,750                         | 57,468,447                       | 11,306,112             |
| Net position - beginning, restated            |              |                | 135,091,424                    | 572,355,167                        | 707,446,591                      | 21,587,329             |
| Net position - ending                         |              |                | \$ 153,078,121                 | \$ 611,836,917                     | \$ 764,915,038                   | \$ 32,893,441          |

**CITY OF GAINESVILLE, GEORGIA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**June 30, 2023**

|                                                                                | <b>General</b>       | <b>Fire</b>         | <b>American<br/>Rescue<br/>Plan Grant</b> |
|--------------------------------------------------------------------------------|----------------------|---------------------|-------------------------------------------|
| <b>ASSETS</b>                                                                  |                      |                     |                                           |
| Cash and cash equivalents                                                      | \$ 7,005,026         | \$ 650,912          | \$ 0                                      |
| Investments                                                                    | 9,763,699            | 912,313             | 0                                         |
| Restricted assets                                                              |                      |                     |                                           |
| Cash and cash equivalents                                                      | 0                    | 0                   | 0                                         |
| Investments                                                                    | 0                    | 0                   | 0                                         |
| Receivables (net)                                                              |                      |                     |                                           |
| Accounts                                                                       | 232,961              | 736                 | 0                                         |
| Intergovernmental                                                              | 135,335              | 532                 | 0                                         |
| Taxes                                                                          | 1,789,181            | 130,255             | 0                                         |
| Notes                                                                          | 0                    | 0                   | 0                                         |
| Lease                                                                          | 1,359,996            | 0                   | 0                                         |
| Prepaid items                                                                  | 116                  | 0                   | 0                                         |
| Due from other funds                                                           | 623,338              | 0                   | 0                                         |
| Property held for development                                                  | 0                    | 0                   | 0                                         |
| <b>Total assets</b>                                                            | <b>\$ 20,909,652</b> | <b>\$ 1,694,748</b> | <b>\$ 0</b>                               |
| <b>LIABILITIES</b>                                                             |                      |                     |                                           |
| Payables                                                                       |                      |                     |                                           |
| Accounts                                                                       | \$ 368,506           | \$ 50,210           | \$ 0                                      |
| Retainages                                                                     | 0                    | 0                   | 0                                         |
| Intergovernmental                                                              | 97,261               | 0                   | 0                                         |
| Accrued salaries                                                               | 211,850              | 82,349              | 0                                         |
| Unearned revenue                                                               | 1,544                | 0                   | 0                                         |
| Due to other funds                                                             | 0                    | 0                   | 0                                         |
| Due to others                                                                  | 90,758               | 0                   | 0                                         |
| <b>Total liabilities</b>                                                       | <b>769,919</b>       | <b>132,559</b>      | <b>0</b>                                  |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                           |                      |                     |                                           |
| Unavailable revenue -                                                          |                      |                     |                                           |
| Taxes                                                                          | 17,202               | 122,679             | 0                                         |
| Notes receivable                                                               | 0                    | 0                   | 0                                         |
| Fines, fees, and forfeitures                                                   | 0                    | 0                   | 0                                         |
| Leases                                                                         | 1,372,240            | 0                   | 0                                         |
| <b>Total deferred inflows of resources</b>                                     | <b>1,389,442</b>     | <b>122,679</b>      | <b>0</b>                                  |
| <b>FUND BALANCES</b>                                                           |                      |                     |                                           |
| Nonspendable                                                                   | 116                  | 0                   | 0                                         |
| Restricted                                                                     | 0                    | 0                   | 0                                         |
| Committed                                                                      | 50,008               | 0                   | 0                                         |
| Assigned                                                                       | 4,898,370            | 1,439,510           | 0                                         |
| Unassigned                                                                     | 13,801,797           | 0                   | 0                                         |
| <b>Total fund balances</b>                                                     | <b>18,750,291</b>    | <b>1,439,510</b>    | <b>0</b>                                  |
| <b>Total liabilities, deferred inflows of resources,<br/>and fund balances</b> | <b>\$ 20,909,652</b> | <b>\$ 1,694,748</b> | <b>\$ 0</b>                               |

| <u>SPLOST</u>        | <u>General<br/>Government<br/>Capital Projects</u> | <u>Nonmajor<br/>Governmental<br/>Funds</u> | <u>Totals</u>         |
|----------------------|----------------------------------------------------|--------------------------------------------|-----------------------|
| \$ 9,009,532         | \$ 9,489,311                                       | \$ 10,548,814                              | \$ 36,703,595         |
| 12,627,669           | 13,300,125                                         | 14,502,179                                 | 51,105,985            |
| 10,653,033           | 6,685,388                                          | 0                                          | 17,338,421            |
| 2,551,747            | 4,425,739                                          | 0                                          | 6,977,486             |
| 0                    | 0                                                  | 527,706                                    | 761,403               |
| 1,761,852            | 0                                                  | 1,669,931                                  | 3,567,650             |
| 0                    | 0                                                  | 232,136                                    | 2,151,572             |
| 0                    | 0                                                  | 149,192                                    | 149,192               |
| 0                    | 0                                                  | 0                                          | 1,359,996             |
| 0                    | 2,028,000                                          | 3,584                                      | 2,031,700             |
| 0                    | 0                                                  | 1,171,169                                  | 1,794,507             |
| 0                    | 0                                                  | 196,763                                    | 196,763               |
| <u>\$ 36,603,833</u> | <u>\$ 35,928,563</u>                               | <u>\$ 29,001,474</u>                       | <u>\$ 124,138,270</u> |
| \$ 1,635,387         | \$ 1,428,169                                       | \$ 106,186                                 | \$ 3,588,458          |
| 1,137,916            | 1,080,935                                          | 0                                          | 2,218,851             |
| 0                    | 27,904                                             | 0                                          | 125,165               |
| 0                    | 0                                                  | 71,280                                     | 365,479               |
| 0                    | 0                                                  | 0                                          | 1,544                 |
| 0                    | 369,985                                            | 1,424,522                                  | 1,794,507             |
| 0                    | 0                                                  | 134,608                                    | 225,366               |
| <u>2,773,303</u>     | <u>2,906,993</u>                                   | <u>1,736,596</u>                           | <u>8,319,370</u>      |
| 0                    | 0                                                  | 51,883                                     | 191,764               |
| 0                    | 0                                                  | 149,192                                    | 149,192               |
| 0                    | 0                                                  | 454,768                                    | 454,768               |
| 0                    | 0                                                  | 0                                          | 1,372,240             |
| <u>0</u>             | <u>0</u>                                           | <u>655,843</u>                             | <u>2,167,964</u>      |
| 0                    | 2,028,000                                          | 3,584                                      | 2,031,700             |
| 31,112,550           | 9,042,267                                          | 10,555,170                                 | 50,709,987            |
| 0                    | 0                                                  | 617,515                                    | 667,523               |
| 2,717,980            | 21,951,303                                         | 15,432,766                                 | 46,439,929            |
| 0                    | 0                                                  | 0                                          | 13,801,797            |
| <u>33,830,530</u>    | <u>33,021,570</u>                                  | <u>26,609,035</u>                          | <u>113,650,936</u>    |
| <u>\$ 36,603,833</u> | <u>\$ 35,928,563</u>                               | <u>\$ 29,001,474</u>                       | <u>\$ 124,138,270</u> |



**GAINESVILLE**

**CITY OF GAINESVILLE, GEORGIA**  
**RECONCILIATION OF THE BALANCE SHEET OF**  
**GOVERNMENTAL FUNDS TO THE**  
**STATEMENT OF NET POSITION**  
**June 30, 2023**

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|                                                      |  |                       |
|------------------------------------------------------|--|-----------------------|
| <b>Total fund balance - total governmental funds</b> |  | <b>\$ 113,650,936</b> |
|------------------------------------------------------|--|-----------------------|

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

Some assets are not financial resources and, therefore, are not reported in the funds.

These are:

|                                                                  |  |             |
|------------------------------------------------------------------|--|-------------|
| Capital assets, net of accumulated depreciation and amortization |  | 141,522,602 |
|------------------------------------------------------------------|--|-------------|

Long-term assets (receivables) are not available to pay current period expenditures and, therefore, are unavailable in the funds.

These are:

|                              |            |         |
|------------------------------|------------|---------|
| Property and sales tax       | \$ 191,764 |         |
| Fines, fees, and forfeitures | 454,768    |         |
| Notes receivable             | 149,192    | 795,724 |

Long-term liabilities are not due and payable in the current period and are not reported in the funds.

These are:

|                                       |                 |               |
|---------------------------------------|-----------------|---------------|
| Contract payable                      | \$ (50,560,060) |               |
| Notes payable                         | (3,147,910)     |               |
| Certificates of participation payable | (448,953)       |               |
| Lease/subscription payable            | (381,197)       |               |
| Interest payable                      | (285,288)       |               |
| Compensated absences                  | (1,720,125)     |               |
| Net pension liability                 | (43,275,188)    |               |
| Net OPEB liability                    | (13,666,879)    | (113,485,600) |

Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds.

These are:

|                                                             |               |           |
|-------------------------------------------------------------|---------------|-----------|
| Deferred outflows of resources:                             |               |           |
| Deferred outflows related to pensions                       | \$ 10,703,950 |           |
| Deferred outflows related to other post-employment benefits | 3,319,390     |           |
| Deferred inflows of resources:                              |               |           |
| Deferred inflows related to pensions                        | (73,092)      |           |
| Deferred inflows related to other post-employment benefits  | (6,383,674)   | 7,566,574 |

Internal service funds are used by management to charge the costs of certain activities, such as risk management, employee benefits, and vehicle maintenance, to individual funds. Assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.

|                                                                                                                           |              |           |
|---------------------------------------------------------------------------------------------------------------------------|--------------|-----------|
| Internal service funds net position                                                                                       | \$ 3,235,757 |           |
| Less internal balance resulting from allocation of internal service fund activities allocated to business-type activities | (178,431)    |           |
| Less capital assets included above                                                                                        | (62,963)     |           |
| Add compensated absences included above                                                                                   | 33,522       | 3,027,885 |

|                                         |  |                              |
|-----------------------------------------|--|------------------------------|
| Net position of governmental activities |  | <u><u>\$ 153,078,121</u></u> |
|-----------------------------------------|--|------------------------------|

**CITY OF GAINESVILLE, GEORGIA**  
**STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the fiscal year ended June 30, 2023**

|                                                              | General              | Fire                | American<br>Rescue<br>Plan Grant |
|--------------------------------------------------------------|----------------------|---------------------|----------------------------------|
| <b>REVENUES</b>                                              |                      |                     |                                  |
| Taxes                                                        | \$ 25,682,553        | \$ 8,486,107        | \$ 0                             |
| Licenses and permits                                         | 1,683,250            | 0                   | 0                                |
| Fines, fees and forfeitures                                  | 1,150,228            | 0                   | 0                                |
| Charges for services                                         | 3,241,552            | 0                   | 0                                |
| Intergovernmental                                            | 448,976              | 0                   | 2,427,753                        |
| Investment                                                   | 820,324              | 82,934              | 0                                |
| Contributions                                                | 22,158               | 0                   | 0                                |
| Other                                                        | 622,792              | 0                   | 0                                |
| <b>Total revenues</b>                                        | <b>33,671,833</b>    | <b>8,569,041</b>    | <b>2,427,753</b>                 |
| <b>EXPENDITURES</b>                                          |                      |                     |                                  |
| Current                                                      |                      |                     |                                  |
| General Government                                           | 6,600,717            | 0                   | 0                                |
| Judicial                                                     | 662,769              | 0                   | 0                                |
| Public Safety                                                | 6,681,868            | 10,272,562          | 0                                |
| Public Works                                                 | 5,683,984            | 0                   | 0                                |
| Health and Welfare                                           | 20,000               | 0                   | 0                                |
| Culture and Recreation                                       | 0                    | 0                   | 0                                |
| Housing and Development                                      | 2,331,026            | 0                   | 0                                |
| Debt service                                                 |                      |                     |                                  |
| Principal                                                    | 0                    | 0                   | 0                                |
| Interest and other charges                                   | 0                    | 0                   | 0                                |
| Capital outlay                                               | 0                    | 0                   | 0                                |
| <b>Total expenditures</b>                                    | <b>21,980,364</b>    | <b>10,272,562</b>   | <b>0</b>                         |
| Excess (deficiency) of revenues<br>over (under) expenditures | 11,691,469           | (1,703,521)         | 2,427,753                        |
| Other financing sources (uses)                               |                      |                     |                                  |
| Transfers in                                                 | 4,754,112            | 1,877,020           | 0                                |
| Transfers out                                                | (25,379,507)         | (126,219)           | (2,427,753)                      |
| Proceeds from long-term debt                                 | 273,308              | 0                   | 0                                |
| Sales of capital assets                                      | 3,645,734            | 3,592               | 0                                |
| <b>Total other financing sources (uses)</b>                  | <b>(16,706,353)</b>  | <b>1,754,393</b>    | <b>(2,427,753)</b>               |
| Net changes in fund balances                                 | (5,014,884)          | 50,872              | 0                                |
| Fund balances, July 1                                        | 23,765,175           | 1,388,638           | 0                                |
| <b>Fund balances, June 30</b>                                | <b>\$ 18,750,291</b> | <b>\$ 1,439,510</b> | <b>\$ 0</b>                      |



| <b>SPLOST</b>        | <b>General<br/>Government<br/>Capital Projects</b> | <b>Nonmajor<br/>Governmental<br/>Funds</b> | <b>Totals</b>         |
|----------------------|----------------------------------------------------|--------------------------------------------|-----------------------|
| \$ 0                 | \$ 0                                               | \$ 5,830,485                               | \$ 39,999,145         |
| 0                    | 0                                                  | 0                                          | 1,683,250             |
| 0                    | 0                                                  | 215,072                                    | 1,365,300             |
| 0                    | 0                                                  | 3,238,242                                  | 6,479,794             |
| 11,698,096           | 0                                                  | 5,284,076                                  | 19,858,901            |
| 0                    | 0                                                  | 1,232,527                                  | 2,135,785             |
| 0                    | 524,500                                            | 294,321                                    | 840,979               |
| 0                    | 0                                                  | 83,647                                     | 706,439               |
| <u>11,698,096</u>    | <u>524,500</u>                                     | <u>16,178,370</u>                          | <u>73,069,593</u>     |
| 0                    | 0                                                  | 1,124                                      | 6,601,841             |
| 0                    | 0                                                  | 0                                          | 662,769               |
| 0                    | 0                                                  | 5,759,884                                  | 22,714,314            |
| 0                    | 0                                                  | 20,400                                     | 5,704,384             |
| 0                    | 0                                                  | 4,102,618                                  | 4,122,618             |
| 0                    | 0                                                  | 1,158,000                                  | 1,158,000             |
| 0                    | 0                                                  | 2,961,473                                  | 5,292,499             |
| 0                    | 0                                                  | 2,745,995                                  | 2,745,995             |
| 0                    | 0                                                  | 1,448,820                                  | 1,448,820             |
| <u>15,144,311</u>    | <u>17,817,214</u>                                  | <u>0</u>                                   | <u>32,961,525</u>     |
| <u>15,144,311</u>    | <u>17,817,214</u>                                  | <u>18,198,314</u>                          | <u>83,412,765</u>     |
| <u>(3,446,215)</u>   | <u>(17,292,714)</u>                                | <u>(2,019,944)</u>                         | <u>(10,343,172)</u>   |
| 3,832,386            | 22,061,292                                         | 10,432,366                                 | 42,957,176            |
| (293,692)            | 0                                                  | (7,831,607)                                | (36,058,778)          |
| 16,277,378           | 24,841,996                                         | 0                                          | 41,392,682            |
| 0                    | 0                                                  | 2,575                                      | 3,651,901             |
| <u>19,816,072</u>    | <u>46,903,288</u>                                  | <u>2,603,334</u>                           | <u>51,942,981</u>     |
| 16,369,857           | 29,610,574                                         | 583,390                                    | 41,599,809            |
| <u>17,460,673</u>    | <u>3,410,996</u>                                   | <u>26,025,645</u>                          | <u>72,051,127</u>     |
| <u>\$ 33,830,530</u> | <u>\$ 33,021,570</u>                               | <u>\$ 26,609,035</u>                       | <u>\$ 113,650,936</u> |

**CITY OF GAINESVILLE, 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, 2023**

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|                                                               |                      |
|---------------------------------------------------------------|----------------------|
| <b>Net change in fund balances - total governmental funds</b> | <b>\$ 41,599,809</b> |
|---------------------------------------------------------------|----------------------|

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

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.

|                           |                    |            |
|---------------------------|--------------------|------------|
| Capital outlays           | \$ 22,827,558      |            |
| Depreciation/amortization | <u>(5,696,162)</u> | 17,131,396 |

In the statement of activities, the loss on the disposal of capital assets is reported, whereas in the governmental funds, the proceeds from the sale of capital assets increase financial resources.

|                                  |                |           |
|----------------------------------|----------------|-----------|
| Cost of assets disposed          | \$ (1,182,581) |           |
| Related accumulated depreciation | <u>927,325</u> | (255,256) |

Contributions of capital assets increase net position in the statement of activities, but do not appear in the governmental funds because they are not financial resources.

|                                  |                 |   |
|----------------------------------|-----------------|---|
| Cost of assets                   | \$ 52,708       |   |
| Related accumulated depreciation | <u>(52,708)</u> | 0 |

Distributions of capital assets to component units decrease net position in the statement of activities, but do not appear in the governmental funds because they are not financial resources.

|                                  |              |           |
|----------------------------------|--------------|-----------|
| Cost of assets                   | \$ (411,351) |           |
| Related accumulated depreciation | <u>0</u>     | (411,351) |

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. These include recognition of unavailable revenue. 482,035

The proceeds of debt issuance provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. In addition, interest on long-term debt is not recognized in the governmental funds until due, but is recognized in the statement of activities as it accrues. Further, governmental funds report bond premiums when debt is first issued, whereas these amounts are deferred and amortized in the statement of net position.

|                                |                  |              |
|--------------------------------|------------------|--------------|
| Debt principal repayments      | \$ 3,084,172     |              |
| Debt proceeds                  | (41,392,682)     |              |
| Net change in interest payable | <u>(190,661)</u> | (38,499,171) |

Governmental funds report pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned net of employee contributions is reported as pension expense.

|                                                       |                    |             |
|-------------------------------------------------------|--------------------|-------------|
| Pension contributions                                 | \$ 2,777,247       |             |
| Cost of benefits earned net of employee contributions | <u>(5,732,745)</u> | (2,955,498) |

Other post employment benefits are reported in the statement of activities, but do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

|                                                       |                |           |
|-------------------------------------------------------|----------------|-----------|
| OPEB contributions                                    | \$ 1,235,528   |           |
| Cost of benefits earned net of employee contributions | <u>259,660</u> | 1,495,188 |

Some expenses reported in the statement of activities do not require the use of current financial resources and are not reported as expenditures in governmental funds.

|                      |  |           |
|----------------------|--|-----------|
| Compensated absences |  | (206,985) |
|----------------------|--|-----------|

Internal service funds are used by management to charge the cost of certain activities, such as risk management and vehicle maintenance, to individual funds. Net revenue (expense) of internal service funds is reported with governmental activities.

|                                                                                             |                |                      |
|---------------------------------------------------------------------------------------------|----------------|----------------------|
| Change in net position of internal service funds                                            | \$ (559,026)   |                      |
| Add depreciation expense included above                                                     | 31,053         |                      |
| Add change in compensated absences included above                                           | 2,628          |                      |
| Add consolidation of internal service fund activities allocated to business-type activities | <u>131,875</u> | (393,470)            |
| Change in net position of governmental activities                                           |                | <u>\$ 17,986,697</u> |

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**CITY OF GAINESVILLE, GEORGIA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP) AND ACTUAL**  
**For the fiscal year ended June 30, 2023**

|                                                                                                                | Budget            |                   |                      | Variance with        |
|----------------------------------------------------------------------------------------------------------------|-------------------|-------------------|----------------------|----------------------|
|                                                                                                                | Original          | Final             | Actual               | Final Budget         |
| <b>REVENUES</b>                                                                                                |                   |                   |                      |                      |
| Taxes                                                                                                          | \$ 16,505,918     | \$ 18,504,418     | \$ 25,682,553        | \$ 7,178,135         |
| Licenses and permits                                                                                           | 910,719           | 910,719           | 1,683,250            | 772,531              |
| Fines, fees and forfeitures                                                                                    | 955,295           | 955,295           | 1,150,228            | 194,933              |
| Charges for services                                                                                           | 3,164,364         | 3,164,364         | 3,241,552            | 77,188               |
| Intergovernmental                                                                                              | 331,499           | 331,499           | 448,976              | 117,477              |
| Investment                                                                                                     | (112,617)         | (112,617)         | 820,324              | 932,941              |
| Contributions                                                                                                  | 0                 | 0                 | 22,158               | 22,158               |
| Other                                                                                                          | 175,840           | 187,703           | 622,792              | 435,089              |
| <b>Total revenues</b>                                                                                          | <b>21,931,018</b> | <b>23,941,381</b> | <b>33,671,833</b>    | <b>9,730,452</b>     |
| <b>EXPENDITURES</b>                                                                                            |                   |                   |                      |                      |
| Current                                                                                                        |                   |                   |                      |                      |
| General Government                                                                                             |                   |                   |                      |                      |
| Mayor and Council                                                                                              | 1,268,232         | 1,268,232         | 408,220              | 860,012              |
| City Manager's Office                                                                                          | 1,009,417         | 1,039,304         | 1,050,734            | (11,430)             |
| Finance                                                                                                        | 1,553,055         | 1,531,968         | 1,506,926            | 25,042               |
| Information Technologies                                                                                       | 1,410,293         | 1,460,293         | 1,453,517            | 6,776                |
| Human Resources                                                                                                | 1,169,251         | 1,169,251         | 1,142,433            | 26,818               |
| Public Lands and Buildings                                                                                     | 1,168,295         | 1,118,295         | 1,038,887            | 79,408               |
| Judicial                                                                                                       |                   |                   |                      |                      |
| Municipal Court                                                                                                | 700,298           | 700,298           | 662,769              | 37,529               |
| Public Safety                                                                                                  |                   |                   |                      |                      |
| Police                                                                                                         | 6,821,121         | 6,712,786         | 6,681,868            | 30,918               |
| Public Works                                                                                                   |                   |                   |                      |                      |
| Engineering                                                                                                    | 1,350,800         | 1,368,562         | 1,370,661            | (2,099)              |
| Traffic                                                                                                        | 1,594,293         | 1,619,058         | 1,546,307            | 72,751               |
| Street Maintenance                                                                                             | 2,175,282         | 2,157,520         | 1,894,426            | 263,094              |
| Storm Water                                                                                                    | 463,744           | 463,744           | 139,969              | 323,775              |
| Cemetery                                                                                                       | 770,757           | 778,032           | 732,621              | 45,411               |
| Health and Welfare                                                                                             |                   |                   |                      |                      |
| Payments to other agencies                                                                                     | 20,000            | 20,000            | 20,000               | 0                    |
| Housing and Development                                                                                        |                   |                   |                      |                      |
| Planning                                                                                                       | 981,028           | 973,545           | 973,580              | (35)                 |
| Inspection                                                                                                     | 528,252           | 528,252           | 479,508              | 48,744               |
| Code Enforcement                                                                                               | 555,980           | 563,463           | 569,453              | (5,990)              |
| Payments to other agencies                                                                                     | 308,577           | 308,577           | 308,485              | 92                   |
| <b>Total expenditures</b>                                                                                      | <b>23,848,675</b> | <b>23,781,180</b> | <b>21,980,364</b>    | <b>1,800,816</b>     |
| Excess (deficiency) of revenues over (under) expenditures                                                      | (1,917,657)       | 160,201           | 11,691,469           | 11,531,268           |
| Other financing sources (uses)                                                                                 |                   |                   |                      |                      |
| Transfers in (out)                                                                                             |                   |                   |                      |                      |
| Transfers in                                                                                                   | 8,733,221         | 5,915,183         | 4,754,112            | (1,161,071)          |
| Transfers out                                                                                                  | (10,953,601)      | (26,669,821)      | (25,379,507)         | 1,290,314            |
| Contingency                                                                                                    | (629,000)         | (629,000)         | 0                    | 629,000              |
| Sales of capital assets                                                                                        | 51,887            | 3,649,887         | 3,645,734            | (4,153)              |
| Proceeds from long term debt                                                                                   | 0                 | 0                 | 273,308              | 273,308              |
| Total other financing sources (uses)                                                                           | (2,797,493)       | (17,733,751)      | (16,706,353)         | 1,027,398            |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (4,715,150)       | (17,573,550)      | (5,014,884)          | 12,558,666           |
| Fund balances, July 1                                                                                          | 4,715,150         | 17,573,550        | 23,765,175           | 6,191,625            |
| <b>Fund balances, June 30</b>                                                                                  | <b>\$ 0</b>       | <b>\$ 0</b>       | <b>\$ 18,750,291</b> | <b>\$ 18,750,291</b> |

**CITY OF GAINESVILLE, GEORGIA**  
**FIRE SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP) AND ACTUAL**  
**For the fiscal year ended June 30, 2023**

|                                                                                                                | Budget             |                    |                            | Variance with              |
|----------------------------------------------------------------------------------------------------------------|--------------------|--------------------|----------------------------|----------------------------|
|                                                                                                                | Original           | Final              | Actual                     | Final Budget               |
| <b>REVENUES</b>                                                                                                |                    |                    |                            |                            |
| Property taxes                                                                                                 | \$ 8,037,521       | \$ 8,037,521       | \$ 8,451,363               | \$ 413,842                 |
| Motor vehicle                                                                                                  | 54,804             | 54,804             | 34,744                     | (20,060)                   |
| Investment                                                                                                     | 5,600              | 5,600              | 82,934                     | 77,334                     |
| <b>Total revenues</b>                                                                                          | <u>8,097,925</u>   | <u>8,097,925</u>   | <u>8,569,041</u>           | <u>471,116</u>             |
| <b>EXPENDITURES</b>                                                                                            |                    |                    |                            |                            |
| Current                                                                                                        |                    |                    |                            |                            |
| Public Safety                                                                                                  |                    |                    |                            |                            |
| Personal Services                                                                                              | 8,598,060          | 8,807,010          | 8,850,980                  | (43,970)                   |
| Other                                                                                                          | 1,639,565          | 1,446,148          | 1,421,582                  | 24,566                     |
| <b>Total expenditures</b>                                                                                      | <u>10,237,625</u>  | <u>10,253,158</u>  | <u>10,272,562</u>          | <u>(19,404)</u>            |
| Excess (deficiency) of revenues over (under) expenditures                                                      | <u>(2,139,700)</u> | <u>(2,155,233)</u> | <u>(1,703,521)</u>         | <u>451,712</u>             |
| Other financing sources (uses)                                                                                 |                    |                    |                            |                            |
| Transfers in (out)                                                                                             |                    |                    |                            |                            |
| Transfers in                                                                                                   | 1,877,020          | 1,877,020          | 1,877,020                  | 0                          |
| Transfers out                                                                                                  | (126,219)          | (126,219)          | (126,219)                  | 0                          |
| Sales of capital assets                                                                                        | <u>0</u>           | <u>0</u>           | <u>3,592</u>               | <u>3,592</u>               |
| <b>Total other financing sources (uses)</b>                                                                    | <u>1,750,801</u>   | <u>1,750,801</u>   | <u>1,754,393</u>           | <u>3,592</u>               |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | <u>(388,899)</u>   | <u>(404,432)</u>   | <u>50,872</u>              | <u>455,304</u>             |
| Fund balances, July 1                                                                                          | <u>388,899</u>     | <u>404,432</u>     | <u>1,388,638</u>           | <u>984,206</u>             |
| <b>Fund balances, June 30</b>                                                                                  | <u><u>\$ 0</u></u> | <u><u>\$ 0</u></u> | <u><u>\$ 1,439,510</u></u> | <u><u>\$ 1,439,510</u></u> |

**CITY OF GAINESVILLE, GEORGIA**  
**AMERICAN RESCUE PLAN GRANT SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP) AND ACTUAL**  
**For the fiscal year ended June 30, 2023**

|                                                                                                                | Budget       |              |              | Variance with |
|----------------------------------------------------------------------------------------------------------------|--------------|--------------|--------------|---------------|
|                                                                                                                | Original     | Final        | Actual       | Final Budget  |
| <b>REVENUES</b>                                                                                                |              |              |              |               |
| Intergovernmental                                                                                              | \$ 2,427,753 | \$ 2,427,753 | \$ 2,427,753 | \$ 0          |
| <b>EXPENDITURES</b>                                                                                            |              |              |              |               |
| Current                                                                                                        |              |              |              |               |
| Public Safety                                                                                                  |              |              |              |               |
| Personal services                                                                                              | 0            | 0            | 0            | 0             |
| Excess (deficiency) of revenues over (under) expenditures                                                      | 2,427,753    | 2,427,753    | 2,427,753    | 0             |
| Other financing sources (uses)                                                                                 |              |              |              |               |
| Transfers out                                                                                                  | (2,427,753)  | (2,427,753)  | (2,427,753)  | 0             |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | 0            | 0            | 0            | 0             |
| Fund balances, July 1                                                                                          | 0            | 0            | 0            | 0             |
| <b>Fund balances, June 30</b>                                                                                  | <b>\$ 0</b>  | <b>\$ 0</b>  | <b>\$ 0</b>  | <b>\$ 0</b>   |

**CITY OF GAINESVILLE, GEORGIA**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**June 30, 2023**

|                                                             | Business-Type Activities      |                           |                    | Governmental Activities |
|-------------------------------------------------------------|-------------------------------|---------------------------|--------------------|-------------------------|
|                                                             | Department of Water Resources | Nonmajor Enterprise Funds | Totals             | Internal Service        |
| <b>ASSETS</b>                                               |                               |                           |                    |                         |
| <b>Current assets</b>                                       |                               |                           |                    |                         |
| Cash and cash equivalents                                   | \$ 16,375,961                 | \$ 2,459,501              | \$ 18,835,462      | \$ 2,173,729            |
| Investments                                                 | 26,346,855                    | 3,444,896                 | 29,791,751         | 3,046,252               |
| Restricted assets                                           |                               |                           |                    |                         |
| Cash and cash equivalents                                   | 48,111,506                    | 0                         | 48,111,506         | 0                       |
| Investments                                                 | 58,880,888                    | 0                         | 58,880,888         | 0                       |
| Receivables (net)                                           |                               |                           |                    |                         |
| Accounts                                                    | 5,709,379                     | 335,548                   | 6,044,927          | 183,920                 |
| Intergovernmental                                           | 12,537,862                    | 3,499,892                 | 16,037,754         | 9,812                   |
| Lease                                                       | 0                             | 589,301                   | 589,301            | 0                       |
| Other                                                       | 8,574                         | 2,884                     | 11,458             | 0                       |
| Inventories                                                 | 2,655,549                     | 0                         | 2,655,549          | 117,944                 |
| Prepaid items                                               | 82,492                        | 0                         | 82,492             | 13,000                  |
| Other assets                                                | 0                             | 0                         | 0                  | 121,153                 |
| Total current assets                                        | 170,709,066                   | 10,332,022                | 181,041,088        | 5,665,810               |
| <b>Noncurrent assets</b>                                    |                               |                           |                    |                         |
| Lease receivable                                            | 0                             | 3,178,018                 | 3,178,018          | 0                       |
| Property held for development                               | 2,480,264                     | 39,709                    | 2,519,973          | 0                       |
| Capital assets                                              |                               |                           |                    |                         |
| Non-depreciable                                             | 148,786,010                   | 5,051,190                 | 153,837,200        | 0                       |
| Depreciable/amortizable (net)                               | 399,795,440                   | 13,011,770                | 412,807,210        | 62,963                  |
| Total noncurrent assets                                     | 551,061,714                   | 21,280,687                | 572,342,401        | 62,963                  |
| <b>Total assets</b>                                         | <b>721,770,780</b>            | <b>31,612,709</b>         | <b>753,383,489</b> | <b>5,728,773</b>        |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                       |                               |                           |                    |                         |
| Deferred charges on refunding                               | 0                             | 10,707                    | 10,707             | 0                       |
| Deferred outflows related to pensions                       | 5,781,634                     | 452,679                   | 6,234,313          | 0                       |
| Deferred outflows related to other post employment benefits | 1,953,494                     | 277,753                   | 2,231,247          | 0                       |
| <b>Total deferred outflow of resources</b>                  | <b>7,735,128</b>              | <b>741,139</b>            | <b>8,476,267</b>   | <b>0</b>                |
| <b>LIABILITIES</b>                                          |                               |                           |                    |                         |
| <b>Current liabilities</b>                                  |                               |                           |                    |                         |
| Payables                                                    |                               |                           |                    |                         |
| Accounts                                                    | 3,150,717                     | 3,471,463                 | 6,622,180          | 494,763                 |
| Intergovernmental                                           | 1,557,251                     | 136,891                   | 1,694,142          | 0                       |
| Retainage                                                   | 0                             | 353,022                   | 353,022            | 0                       |
| Deposits                                                    | 0                             | 48,280                    | 48,280             | 198,935                 |
| Sales tax                                                   | 0                             | 16,324                    | 16,324             | 0                       |
| Interest                                                    | 1,500                         | 28,360                    | 29,860             | 0                       |
| Accrued salaries                                            | 223,160                       | 33,278                    | 256,438            | 6,744                   |
| Compensated absences                                        | 770,879                       | 96,672                    | 867,551            | 30,170                  |
| Claims reserve                                              | 0                             | 0                         | 0                  | 1,759,052               |
| Lease/subscription payable                                  | 222,666                       | 38,042                    | 260,708            | 0                       |
| Contracts payable                                           | 1,261,588                     | 290,000                   | 1,551,588          | 0                       |
| Note payable                                                | 0                             | 754,500                   | 754,500            | 0                       |
| Other liabilities                                           | 0                             | 61,150                    | 61,150             | 0                       |

**CITY OF GAINESVILLE, GEORGIA**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**June 30, 2023**

|                                                                                                         | Business-Type Activities      |                           |                       | Governmental Activities |
|---------------------------------------------------------------------------------------------------------|-------------------------------|---------------------------|-----------------------|-------------------------|
|                                                                                                         | Department of Water Resources | Nonmajor Enterprise Funds | Totals                | Internal Service        |
| <b>LIABILITIES</b>                                                                                      |                               |                           |                       |                         |
| <b>Current liabilities</b>                                                                              |                               |                           |                       |                         |
| Liabilities payable from restricted assets:                                                             |                               |                           |                       |                         |
| Payables                                                                                                |                               |                           |                       |                         |
| Accounts                                                                                                | \$ 5,290,449                  | \$ 0                      | \$ 5,290,449          | \$ 0                    |
| Retainages                                                                                              | 4,272,239                     | 0                         | 4,272,239             | 0                       |
| Customer deposits                                                                                       | 2,427,173                     | 0                         | 2,427,173             | 0                       |
| Interest                                                                                                | 187,125                       | 0                         | 187,125               | 0                       |
| Revenue bonds payable                                                                                   | 6,688,739                     | 0                         | 6,688,739             | 0                       |
| Total current liabilities                                                                               | 26,053,486                    | 5,327,982                 | 31,381,468            | 2,489,664               |
| <b>Noncurrent liabilities</b>                                                                           |                               |                           |                       |                         |
| Compensated absences                                                                                    | 85,653                        | 10,741                    | 96,394                | 3,352                   |
| Net pension liability                                                                                   | 24,071,650                    | 938,603                   | 25,010,253            | 0                       |
| Net OPEB liability                                                                                      | 8,013,491                     | 1,130,899                 | 9,144,390             | 0                       |
| Lease/subscription payable                                                                              | 380,986                       | 88,217                    | 469,203               | 0                       |
| Contracts payable                                                                                       | 8,831,116                     | 595,000                   | 9,426,116             | 0                       |
| Notes payable                                                                                           | 36,911,937                    | 159,188                   | 37,071,125            | 0                       |
| Revenue bonds payable                                                                                   | 28,931,933                    | 0                         | 28,931,933            | 0                       |
| Total noncurrent liabilities                                                                            | 107,226,766                   | 2,922,648                 | 110,149,414           | 3,352                   |
| <b>Total liabilities</b>                                                                                | <b>133,280,252</b>            | <b>8,250,630</b>          | <b>141,530,882</b>    | <b>2,493,016</b>        |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                                                    |                               |                           |                       |                         |
| Deferred inflows related to pensions                                                                    | 441,203                       | 77,293                    | 518,496               | 0                       |
| Deferred inflows related to other post employment benefits                                              | 3,905,241                     | 525,600                   | 4,430,841             | 0                       |
| Deferred inflows related to leases                                                                      | 0                             | 3,721,051                 | 3,721,051             | 0                       |
| <b>Total deferred inflows of resources</b>                                                              | <b>4,346,444</b>              | <b>4,323,944</b>          | <b>8,670,388</b>      | <b>0</b>                |
| <b>NET POSITION</b>                                                                                     |                               |                           |                       |                         |
| Net investment in capital assets                                                                        | 468,260,016                   | 12,452,236                | 480,712,252           | 62,963                  |
| Restricted for:                                                                                         |                               |                           |                       |                         |
| Capital outlay                                                                                          | 100,890,953                   | 63,441                    | 100,954,394           | 0                       |
| Debt service                                                                                            | 3,487,142                     | 0                         | 3,487,142             | 0                       |
| Unrestricted                                                                                            | 19,241,101                    | 7,263,597                 | 26,504,698            | 3,172,794               |
| <b>Total net position</b>                                                                               | <b>\$ 591,879,212</b>         | <b>\$ 19,779,274</b>      | <b>611,658,486</b>    | <b>\$ 3,235,757</b>     |
| Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds |                               |                           | 178,431               |                         |
| <b>Net position of business-type activities</b>                                                         |                               |                           | <b>\$ 611,836,917</b> |                         |



**CITY OF GAINESVILLE, GEORGIA**  
**STATEMENT OF REVENUES, EXPENSES,**  
**AND CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
**For the fiscal year ended June 30, 2023**

|                                                                                                         | Business-Type Activities |                      |                       | Governmental Activities |
|---------------------------------------------------------------------------------------------------------|--------------------------|----------------------|-----------------------|-------------------------|
|                                                                                                         | Department of            | Nonmajor             |                       | Internal                |
|                                                                                                         | Water Resources          | Enterprise Funds     | Totals                | Service                 |
| <b>OPERATING REVENUES</b>                                                                               |                          |                      |                       |                         |
| Charges for sales and services                                                                          | \$ 80,946,872            | \$ 5,934,807         | \$ 86,881,679         | \$ 0                    |
| Interfund services provided                                                                             | 0                        | 0                    | 0                     | 15,811,789              |
| Other                                                                                                   | 76,332                   | 39,396               | 115,728               | 420,685                 |
| <b>Total operating revenues</b>                                                                         | <b>81,023,204</b>        | <b>5,974,203</b>     | <b>86,997,407</b>     | <b>16,232,474</b>       |
| <b>OPERATING EXPENSES</b>                                                                               |                          |                      |                       |                         |
| Costs of sales and services                                                                             | 26,098,751               | 2,354,776            | 28,453,527            | 16,059,604              |
| Personal services                                                                                       | 17,502,804               | 2,470,468            | 19,973,272            | 489,771                 |
| Depreciation                                                                                            | 17,259,807               | 1,791,433            | 19,051,240            | 31,053                  |
| <b>Total operating expenses</b>                                                                         | <b>60,861,362</b>        | <b>6,616,677</b>     | <b>67,478,039</b>     | <b>16,580,428</b>       |
| Operating income (loss)                                                                                 | 20,161,842               | (642,474)            | 19,519,368            | (347,954)               |
| Non-operating revenues (expenses)                                                                       |                          |                      |                       |                         |
| Investment revenue                                                                                      | 2,934,255                | 83,539               | 3,017,794             | 52,006                  |
| Interest expense                                                                                        | (1,641,889)              | (80,740)             | (1,722,629)           | 0                       |
| Intergovernmental revenue                                                                               | 0                        | 3,490,742            | 3,490,742             | 0                       |
| Gain on sale of property held for development                                                           | 10,206,589               | 403,306              | 10,609,895            | 0                       |
| Gain (loss) on sale of capital assets                                                                   | 3,110                    | 3,889                | 6,999                 | 0                       |
| Total non-operating revenues (expenses)                                                                 | 11,502,065               | 3,900,736            | 15,402,801            | 52,006                  |
| Income (loss) before capital contributions and transfers                                                | 31,663,907               | 3,258,262            | 34,922,169            | (295,948)               |
| Capital contributions                                                                                   |                          |                      |                       |                         |
| Connection fees                                                                                         | 5,132,734                | 0                    | 5,132,734             | 0                       |
| Capital contributions                                                                                   | 6,194,043                | 0                    | 6,194,043             | 0                       |
| Total capital contributions                                                                             | 11,326,777               | 0                    | 11,326,777            | 0                       |
| Income (loss) before transfers                                                                          | 42,990,684               | 3,258,262            | 46,248,946            | (295,948)               |
| Transfers in (out)                                                                                      |                          |                      |                       |                         |
| Transfers in                                                                                            | 214,959                  | 31,250               | 246,209               | 0                       |
| Transfers out                                                                                           | (6,877,900)              | (3,630)              | (6,881,530)           | (263,078)               |
| Total transfers in (out)                                                                                | (6,662,941)              | 27,620               | (6,635,321)           | (263,078)               |
| Change in net position                                                                                  | 36,327,743               | 3,285,882            | 39,613,625            | (559,026)               |
| Net position, July 1, restated                                                                          | 555,551,469              | 16,493,392           | 572,044,861           | 3,794,783               |
| <b>Net position, June 30</b>                                                                            | <b>\$ 591,879,212</b>    | <b>\$ 19,779,274</b> | <b>\$ 611,658,486</b> | <b>\$ 3,235,757</b>     |
| Change in net position - enterprise funds                                                               |                          |                      | \$ 39,613,625         |                         |
| Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds |                          |                      | (131,875)             |                         |
| Change in net position - business-type activities                                                       |                          |                      | <u>\$ 39,481,750</u>  |                         |

**CITY OF GAINESVILLE, GEORGIA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**For the fiscal year ended June 30, 2023**

|                                                                      | <b>Business-Type Activities</b>      |                                  |                      | <b>Governmental Activities</b> |
|----------------------------------------------------------------------|--------------------------------------|----------------------------------|----------------------|--------------------------------|
|                                                                      | <b>Department of Water Resources</b> | <b>Nonmajor Enterprise Funds</b> | <b>Totals</b>        | <b>Internal Service</b>        |
| <b>Cash flows from operating activities:</b>                         |                                      |                                  |                      |                                |
| Receipts from customers                                              | \$ 69,729,683                        | \$ 5,905,812                     | \$ 75,635,495        | \$ 0                           |
| Receipts from interfund services provided                            | 0                                    | 0                                | 0                    | 15,667,878                     |
| Payments to suppliers                                                | (24,792,709)                         | (2,231,281)                      | (27,023,990)         | (15,831,914)                   |
| Payments to employees                                                | (17,577,223)                         | (2,601,764)                      | (20,178,987)         | (497,608)                      |
| Other receipts                                                       | 76,332                               | 38,934                           | 115,266              | 420,685                        |
| Net cash provided (used) by operating activities                     | 27,436,083                           | 1,111,701                        | 28,547,784           | (240,959)                      |
| <b>Cash flows from non-capital financing activities:</b>             |                                      |                                  |                      |                                |
| Receipts from other funds                                            | 0                                    | 27,620                           | 27,620               | 0                              |
| Payments to other funds                                              | (6,877,900)                          | 0                                | (6,877,900)          | (263,078)                      |
| Net cash provided (used) by non-capital financing activities         | (6,877,900)                          | 27,620                           | (6,850,280)          | (263,078)                      |
| <b>Cash flows from capital and related financing activities:</b>     |                                      |                                  |                      |                                |
| Connection fees                                                      | 5,132,734                            | 0                                | 5,132,734            | 0                              |
| Receipts of capital contributions                                    | 1,700,000                            | 0                                | 1,700,000            | 0                              |
| Receipts from other funds                                            | 214,959                              | 0                                | 214,959              | 0                              |
| Proceeds from sale of capital assets                                 | 56,771                               | 3,889                            | 60,660               | 0                              |
| Interest paid                                                        | (1,681,869)                          | (82,945)                         | (1,764,814)          | 0                              |
| Acquisition of capital assets                                        | (44,217,477)                         | (470,698)                        | (44,688,175)         | 0                              |
| Payment of capital related accounts payable                          | (2,676,489)                          | (16,486)                         | (2,692,975)          | 0                              |
| Payment of capital related retainages payable                        | (2,175,424)                          | 0                                | (2,175,424)          | 0                              |
| Proceeds from notes payable                                          | 29,177,562                           | 0                                | 29,177,562           | 0                              |
| Principal payments - contracts payable                               | 0                                    | (280,000)                        | (280,000)            | 0                              |
| Principal payments - leases payable                                  | 0                                    | (36,450)                         | (36,450)             | 0                              |
| Principal payments - subscriptions payable                           | (219,496)                            | 0                                | (219,496)            | 0                              |
| Principal payments - bonds                                           | (6,300,000)                          | 0                                | (6,300,000)          | 0                              |
| Principal payments - notes payable                                   | 0                                    | (285,649)                        | (285,649)            | 0                              |
| Net cash provided (used) by capital and related financing activities | (20,988,729)                         | (1,168,339)                      | (22,157,068)         | 0                              |
| <b>Cash flows from investing activities:</b>                         |                                      |                                  |                      |                                |
| Receipts of investment revenue                                       | 2,958,699                            | 119,487                          | 3,078,186            | 86,291                         |
| Proceeds from sale of property held for development                  | 10,697,436                           | 851,183                          | 11,548,619           | 0                              |
| Purchase of investments                                              | (33,622,723)                         | (1,609,290)                      | (35,232,013)         | (572,265)                      |
| Proceeds from sale of investments                                    | 33,892,447                           | 1,366,963                        | 35,259,410           | 1,167,491                      |
| Net cash provided (used) by operating activities                     | 13,925,859                           | 728,343                          | 14,654,202           | 681,517                        |
| Net increase (decrease) in cash and cash equivalents                 | 13,495,313                           | 699,325                          | 14,194,638           | 177,480                        |
| Cash and cash equivalents, July 1                                    | 50,992,154                           | 1,760,176                        | 52,752,330           | 1,996,249                      |
| <b>Cash and cash equivalents, June 30</b>                            | <b>\$ 64,487,467</b>                 | <b>\$ 2,459,501</b>              | <b>\$ 66,946,968</b> | <b>\$ 2,173,729</b>            |

**CITY OF GAINESVILLE, GEORGIA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**For the fiscal year ended June 30, 2023**

|                                                                                                       | <b>Business-Type Activities</b>      |                                  |               | <b>Governmental Activities</b> |
|-------------------------------------------------------------------------------------------------------|--------------------------------------|----------------------------------|---------------|--------------------------------|
|                                                                                                       | <b>Department of Water Resources</b> | <b>Nonmajor Enterprise Funds</b> | <b>Totals</b> | <b>Internal Service</b>        |
| <b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b> |                                      |                                  |               |                                |
| Operating income (loss)                                                                               | \$ 20,161,842                        | \$ (642,474)                     | \$ 19,519,368 | \$ (347,954)                   |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities  |                                      |                                  |               |                                |
| Depreciation                                                                                          | 17,259,807                           | 1,791,433                        | 19,051,240    | 31,053                         |
| (Increase) decrease in accounts receivable                                                            | (1,738,200)                          | (69,910)                         | (1,808,110)   | (180,346)                      |
| (Increase) decrease in intergovernmental receivables                                                  | (9,598,650)                          | 0                                | (9,598,650)   | 36,435                         |
| Increase) decrease in leases receivable                                                               | 0                                    | (126,683)                        | (126,683)     | 0                              |
| (Increase) decrease in inventory                                                                      | (466,148)                            | 0                                | (466,148)     |                                |
| (Increase) decrease in prepaid items                                                                  | 48,120                               | 0                                | 48,120        | 7,008                          |
| (Increase) decrease in other assets                                                                   | 0                                    | 0                                | 0             | (21,478)                       |
| (Increase) decrease in deferred outflows of resources                                                 | (1,794,868)                          | (159,534)                        | (1,954,402)   | 0                              |
| Increase (decrease) in accounts payable                                                               | 1,547,939                            | 28,338                           | 1,576,277     | 235,583                        |
| Increase (decrease) in intergovernmental payables                                                     | 176,131                              | 86,796                           | 262,927       | 0                              |
| Increase (decrease) in sales tax payable                                                              | 0                                    | 2,030                            | 2,030         | 0                              |
| Increase (decrease) in accrued salaries and benefits                                                  | (244,309)                            | (44,230)                         | (288,539)     | (7,837)                        |
| Increase (decrease) in deposits payable                                                               | 119,660                              | 0                                | 119,660       | 16,931                         |
| Increase (decrease) in claims reserve                                                                 | 0                                    | 0                                | 0             | (10,354)                       |
| Increase (decrease) in net pension liability                                                          | 3,800,629                            | 441,129                          | 4,241,758     | 0                              |
| Increase (decrease) in deferred inflows of resources                                                  | 1,757,659                            | 285,165                          | 2,042,824     | 0                              |
| Increase (decrease) in net OPEB liability                                                             | (3,593,529)                          | (488,720)                        | (4,082,249)   | 0                              |
| Increase (decrease) in other liabilities                                                              | 0                                    | 8,361                            | 8,361         | 0                              |
| Total adjustments                                                                                     | 7,274,241                            | 1,754,175                        | 9,028,416     | 106,995                        |
| Net cash provided (used) by operating activities                                                      | \$ 27,436,083                        | \$ 1,111,701                     | \$ 28,547,784 | \$ (240,959)                   |
| <b>Cash and cash equivalents reconciliation:</b>                                                      |                                      |                                  |               |                                |
| Cash and cash equivalents                                                                             | \$ 16,375,961                        | \$ 2,459,501                     | \$ 18,835,462 | \$ 2,173,729                   |
| Restricted assets                                                                                     |                                      |                                  |               |                                |
| Cash and cash equivalents                                                                             | 48,111,506                           | 0                                | 48,111,506    | 0                              |
| Total cash and cash equivalents                                                                       | \$ 64,487,467                        | \$ 2,459,501                     | \$ 66,946,968 | \$ 2,173,729                   |

**Noncash investing, capital, and financing activities:**

Contributions of capital assets from individuals totaled \$3,232,456.  
Acquisition of capital assets through accounts payable totaled \$8,940,963.  
Acquisition of capital assets through retainage payable totaled \$4,625,261.  
Forgiveness of contracts payable through capital contributions totaled \$1,261,588.

**CITY OF GAINESVILLE, GEORGIA**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**June 30, 2023**

|                                                   | <b>Community<br/>Private-Purpose<br/>Trust Fund</b> | <b>Employees'<br/>Pension<br/>Trust Fund</b> | <b>Municipal<br/>Court<br/>Custodial Fund</b> |
|---------------------------------------------------|-----------------------------------------------------|----------------------------------------------|-----------------------------------------------|
| <b>ASSETS</b>                                     |                                                     |                                              |                                               |
| Cash and cash equivalents                         | \$ 38,459                                           | \$ 7,164,783                                 | \$ 107,001                                    |
| Investments, at fair value                        |                                                     |                                              |                                               |
| Mutual funds                                      |                                                     |                                              |                                               |
| Equity                                            | 0                                                   | 76,325,137                                   | 0                                             |
| Fixed income                                      | 0                                                   | 17,957,060                                   | 0                                             |
| Real estate                                       | 0                                                   | 15,812,544                                   | 0                                             |
| Accounts receivable                               | 15,618                                              | 0                                            | 0                                             |
| <b>Total assets</b>                               | <b>54,077</b>                                       | <b>117,259,524</b>                           | <b>107,001</b>                                |
| <b>LIABILITIES</b>                                |                                                     |                                              |                                               |
| Accounts payable                                  | 1,500                                               | 61,924                                       | 0                                             |
| Due to other agencies                             | 0                                                   | 0                                            | 40,056                                        |
| <b>Total liabilities</b>                          | <b>1,500</b>                                        | <b>61,924</b>                                | <b>40,056</b>                                 |
| <b>NET POSITION</b>                               |                                                     |                                              |                                               |
| Restricted for:                                   |                                                     |                                              |                                               |
| Pensions                                          | 0                                                   | 117,197,600                                  | 0                                             |
| Employee assistance                               | 52,577                                              | 0                                            | 0                                             |
| Individuals, organizations, and other governments | 0                                                   | 0                                            | 66,945                                        |
| <b>Total net position</b>                         | <b>\$ 52,577</b>                                    | <b>\$ 117,197,600</b>                        | <b>\$ 66,945</b>                              |

**CITY OF GAINESVILLE, GEORGIA**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**For the fiscal year ended June 30, 2023**

|                                                              | <b>Community<br/>Private-Purpose<br/>Trust Fund</b> | <b>Employees'<br/>Pension<br/>Trust Fund</b> | <b>Municipal<br/>Court<br/>Custodial Fund</b> |
|--------------------------------------------------------------|-----------------------------------------------------|----------------------------------------------|-----------------------------------------------|
| <b>ADDITIONS</b>                                             |                                                     |                                              |                                               |
| Contributions                                                |                                                     |                                              |                                               |
| Employer contributions                                       | \$ 0                                                | \$ 4,227,917                                 | \$ 0                                          |
| Employee contributions                                       | 0                                                   | 4,227,917                                    | 0                                             |
| Employee donations                                           | 47,827                                              | 0                                            | 0                                             |
| Fines and forfeitures collected for other governments        | 0                                                   | 0                                            | 87,440                                        |
|                                                              | <u>47,827</u>                                       | <u>8,455,834</u>                             | <u>87,440</u>                                 |
| Total contributions and donations                            |                                                     |                                              |                                               |
| Investment Income                                            |                                                     |                                              |                                               |
| Net appreciation (depreciation) in fair value of investments | 0                                                   | (3,819,618)                                  | 0                                             |
| Interest                                                     | 1,118                                               | 378,399                                      | 0                                             |
| Dividends                                                    | 0                                                   | 2,569,982                                    | 0                                             |
| Investment expense                                           | 0                                                   | (450,738)                                    | 0                                             |
|                                                              | <u>1,118</u>                                        | <u>(1,321,975)</u>                           | <u>0</u>                                      |
| Net investment income (loss)                                 |                                                     |                                              |                                               |
| <b>Total additions (reductions)</b>                          | <u>48,945</u>                                       | <u>7,133,859</u>                             | <u>87,440</u>                                 |
| <b>DEDUCTIONS</b>                                            |                                                     |                                              |                                               |
| Benefits                                                     | 0                                                   | 10,673,118                                   | 0                                             |
| Refunds                                                      | 0                                                   | 888,815                                      | 0                                             |
| Distributions for assistance                                 | 23,497                                              | 0                                            | 0                                             |
| Distributions of fines and forfeitures to other governments  | 0                                                   | 0                                            | 77,577                                        |
|                                                              | <u>23,497</u>                                       | <u>11,561,933</u>                            | <u>77,577</u>                                 |
| <b>Total deductions</b>                                      |                                                     |                                              |                                               |
| Change in net position                                       | 25,448                                              | (4,428,074)                                  | 9,863                                         |
| Net position, July 1                                         | 27,129                                              | 121,625,674                                  | 57,082                                        |
| <b>Net position, June 30</b>                                 | <u>\$ 52,577</u>                                    | <u>\$ 117,197,600</u>                        | <u>\$ 66,945</u>                              |

**CITY OF GAINESVILLE, GEORGIA**  
**COMBINING STATEMENT OF NET POSITION**  
**COMPONENT UNITS**  
**June 30, 2023**

|                                                                | City of<br>Gainesville<br>Parks and<br>Recreation | Gainesville<br>Convention and<br>Visitor's Bureau | Gainesville<br>Hall County<br>Land Bank | Total<br>Component<br>Units |
|----------------------------------------------------------------|---------------------------------------------------|---------------------------------------------------|-----------------------------------------|-----------------------------|
| <b>ASSETS</b>                                                  |                                                   |                                                   |                                         |                             |
| <b>Current assets</b>                                          |                                                   |                                                   |                                         |                             |
| Cash and cash equivalents                                      | \$ 2,443,654                                      | \$ 719,556                                        | \$ 380,674                              | \$ 3,543,884                |
| Restricted assets                                              |                                                   |                                                   |                                         |                             |
| Cash and cash equivalents                                      | 228,425                                           | 0                                                 | 0                                       | 228,425                     |
| Investments                                                    | 3,704,549                                         | 1,012,309                                         | 0                                       | 4,716,858                   |
| Receivables                                                    |                                                   |                                                   |                                         |                             |
| Accounts                                                       | 18,688                                            | 10,521                                            | 0                                       | 29,209                      |
| Taxes                                                          | 92,465                                            | 0                                                 | 0                                       | 92,465                      |
| Total current assets                                           | 6,487,781                                         | 1,742,386                                         | 380,674                                 | 8,610,841                   |
| <b>Noncurrent assets</b>                                       |                                                   |                                                   |                                         |                             |
| Property held for development                                  | 0                                                 | 0                                                 | 269,808                                 | 269,808                     |
| Capital assets                                                 |                                                   |                                                   |                                         |                             |
| Non-depreciable                                                | 17,553,354                                        | 0                                                 | 0                                       | 17,553,354                  |
| Depreciable (net)                                              | 8,505,832                                         | 1,381,860                                         | 0                                       | 9,887,692                   |
| Total noncurrent assets                                        | 26,059,186                                        | 1,381,860                                         | 269,808                                 | 27,710,854                  |
| <b>Total assets</b>                                            | <b>32,546,967</b>                                 | <b>3,124,246</b>                                  | <b>650,482</b>                          | <b>36,321,695</b>           |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                          |                                                   |                                                   |                                         |                             |
| Deferred outflows related to pensions                          | 457,460                                           | 494,022                                           | 0                                       | 951,482                     |
| Deferred outflows related to other<br>post employment benefits | 347,961                                           | 67,591                                            | 0                                       | 415,552                     |
| <b>Total deferred outflows of resources</b>                    | <b>805,421</b>                                    | <b>561,613</b>                                    | <b>0</b>                                | <b>1,367,034</b>            |
| <b>LIABILITIES</b>                                             |                                                   |                                                   |                                         |                             |
| <b>Current liabilities</b>                                     |                                                   |                                                   |                                         |                             |
| Payables                                                       |                                                   |                                                   |                                         |                             |
| Accounts                                                       | 236,435                                           | 67,146                                            | 0                                       | 303,581                     |
| Retainage                                                      | 16,638                                            | 0                                                 | 0                                       | 16,638                      |
| Intergovernmental                                              | 0                                                 | 0                                                 | 130,230                                 | 130,230                     |
| Sales tax                                                      | 11,472                                            | 0                                                 | 0                                       | 11,472                      |
| Unearned revenue                                               | 5,750                                             | 13,658                                            | 0                                       | 19,408                      |
| Accrued salaries                                               | 63,765                                            | 13,187                                            | 0                                       | 76,952                      |
| Compensated absences                                           | 131,633                                           | 30,894                                            | 0                                       | 162,527                     |
| Other liabilities                                              | 22,562                                            | 400                                               | 0                                       | 22,962                      |
| Total current liabilities                                      | 488,255                                           | 125,285                                           | 130,230                                 | 743,770                     |
| <b>Noncurrent liabilities</b>                                  |                                                   |                                                   |                                         |                             |
| Compensated absences                                           | 14,626                                            | 3,432                                             | 0                                       | 18,058                      |
| Net pension liability                                          | 464,606                                           | 1,387,125                                         | 0                                       | 1,851,731                   |
| Net OPEB liability                                             | 1,208,050                                         | 105,467                                           | 0                                       | 1,313,517                   |
| Total noncurrent liabilities                                   | 1,687,282                                         | 1,496,024                                         | 0                                       | 3,183,306                   |
| <b>Total liabilities</b>                                       | <b>2,175,537</b>                                  | <b>1,621,309</b>                                  | <b>130,230</b>                          | <b>3,927,076</b>            |

**CITY OF GAINESVILLE, GEORGIA**  
**COMBINING STATEMENT OF NET POSITION**  
**COMPONENT UNITS**  
**June 30, 2023**

|                                                               | <b>City of<br/>Gainesville<br/>Parks and<br/>Recreation</b> | <b>Gainesville<br/>Convention and<br/>Visitor's Bureau</b> | <b>Gainesville<br/>Hall County<br/>Land Bank</b> | <b>Total<br/>Component<br/>Units</b> |
|---------------------------------------------------------------|-------------------------------------------------------------|------------------------------------------------------------|--------------------------------------------------|--------------------------------------|
| <b>DEFERRED INFLOWS OF RESOURCES</b>                          |                                                             |                                                            |                                                  |                                      |
| Deferred inflows related to pensions                          | \$ 49,166                                                   | \$ 0                                                       | \$ 0                                             | \$ 49,166                            |
| Deferred inflows related to other<br>post employment benefits | 721,513                                                     | 97,533                                                     | 0                                                | 819,046                              |
| <b>Total deferred inflows of resources</b>                    | <b>770,679</b>                                              | <b>97,533</b>                                              | <b>0</b>                                         | <b>868,212</b>                       |
| <b>NET POSITION</b>                                           |                                                             |                                                            |                                                  |                                      |
| Net investment in capital assets                              | 26,040,941                                                  | 1,381,860                                                  | 0                                                | 27,422,801                           |
| Restricted for cultural and recreation                        | 28,425                                                      | 0                                                          | 0                                                | 28,425                               |
| Restricted for capital outlay                                 | 1,725,700                                                   | 0                                                          | 0                                                | 1,725,700                            |
| Unrestricted                                                  | 2,611,106                                                   | 585,157                                                    | 520,252                                          | 3,716,515                            |
| <b>Total net position</b>                                     | <b>\$ 30,406,172</b>                                        | <b>\$ 1,967,017</b>                                        | <b>\$ 520,252</b>                                | <b>\$ 32,893,441</b>                 |

**CITY OF GAINESVILLE, GEORGIA**  
**COMBINING STATEMENT OF REVENUES, EXPENSES,**  
**AND CHANGES IN NET POSITION**  
**COMPONENT UNITS**  
**For the fiscal year ended June 30, 2023**

|                                    | City of<br>Gainesville<br>Parks and<br>Recreation | Gainesville<br>Convention and<br>Visitor's Bureau | Gainesville<br>Hall County<br>Land Bank | Total<br>Component<br>Units |
|------------------------------------|---------------------------------------------------|---------------------------------------------------|-----------------------------------------|-----------------------------|
| <b>Expenses</b>                    |                                                   |                                                   |                                         |                             |
| Culture and Recreation             | \$ 7,728,001                                      | \$ 0                                              | \$ 0                                    | \$ 7,728,001                |
| Housing and Development            | 0                                                 | 1,770,075                                         | 2,119                                   | 1,772,194                   |
| <b>Total expenses</b>              | <b>7,728,001</b>                                  | <b>1,770,075</b>                                  | <b>2,119</b>                            | <b>9,500,195</b>            |
| <b>Program revenues</b>            |                                                   |                                                   |                                         |                             |
| Charges for services               | 2,126,357                                         | 113,948                                           | 0                                       | 2,240,305                   |
| Operating grants and contributions | 23,601                                            | 685,228                                           | 0                                       | 708,829                     |
| Capital grants and contributions   | 9,278,848                                         | 0                                                 | 0                                       | 9,278,848                   |
| <b>Total program revenues</b>      | <b>11,428,806</b>                                 | <b>799,176</b>                                    | <b>0</b>                                | <b>12,227,982</b>           |
| <b>Net (expense) revenue</b>       | <b>3,700,805</b>                                  | <b>(970,899)</b>                                  | <b>(2,119)</b>                          | <b>2,727,787</b>            |
| <b>General revenues</b>            |                                                   |                                                   |                                         |                             |
| Property taxes                     | 6,067,265                                         | 0                                                 | 0                                       | 6,067,265                   |
| Investment                         | 114,657                                           | 10,421                                            | 0                                       | 125,078                     |
| Payments from City of Gainesville  | 0                                                 | 1,939,655                                         | 397,793                                 | 2,337,448                   |
| Miscellaneous                      | 16,832                                            | 31,702                                            | 0                                       | 48,534                      |
| <b>Total general revenues</b>      | <b>6,198,754</b>                                  | <b>1,981,778</b>                                  | <b>397,793</b>                          | <b>8,578,325</b>            |
| <b>Change in net position</b>      | <b>9,899,559</b>                                  | <b>1,010,879</b>                                  | <b>395,674</b>                          | <b>11,306,112</b>           |
| <b>Net position, July 1</b>        | <b>20,506,613</b>                                 | <b>956,138</b>                                    | <b>124,578</b>                          | <b>21,587,329</b>           |
| <b>Net position, June 30</b>       | <b>\$ 30,406,172</b>                              | <b>\$ 1,967,017</b>                               | <b>\$ 520,252</b>                       | <b>\$ 32,893,441</b>        |





**GAINESVILLE**

## **1. Description of Government Unit**

The City of Gainesville, Georgia (the City) is located in the Northeastern area of Georgia in Hall County about 50 miles northeast of Atlanta and about 100 miles southwest of Greenville, South Carolina, just north of Interstate 85 on the Chattahoochee River and Lake Sidney Lanier.

The City provides a full range of governmental services, including public safety, health and social services, recreational programs, and economic development as well as water and sewer service, the operation of an airport, and funding support for certain other local agencies. The City is governed by an elected mayor and five-member council.

## **2. Summary of Significant Accounting Policies**

### **A. Description of Government-wide 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 nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

### **B. Reporting Entity**

As required by generally accepted accounting principles, the financial statements of the reporting entity include those of the City of Gainesville (the primary government) and material component units. The component unit discussed below is included in the City's reporting entity because of the significance of its operational and financial relationship with the City. In conformity with generally accepted accounting principles, as set forth in Governmental Accounting Standards Board Statement No. 14, *The Financial Reporting Entity*, as amended by Statement No. 61, the financial statements of the following component units have been included as discretely presented component units.

## **2. Summary of Significant Accounting Policies (continued)**

### **B. Reporting Entity, continued**

#### **City of Gainesville Parks and Recreation Board**

The City of Gainesville Parks and Recreation Board was established as a legally separate entity through a special election in 1924 and operates pursuant to the Official Code of Georgia Annotated section 36-64-1. The Board consists of nine members appointed by the City Council. The City Council levies a recreation tax which can be not less than 0.75 mills and not greater than 1.0 mills. The Parks and Recreation Board provides leisure services to the citizens of the City of Gainesville and the citizens of Hall County. The Board undertakes special projects and assignments for City management. In many respects it functions similar to a City department through regular participation in department director meetings, budget approval, accounting, payroll, etc.

The City of Gainesville Parks and Recreation is reported in a separate column to emphasize that it is legally separate from the City. Individual financial statements are presented as part of the City's Annual Comprehensive Report in the section labeled "Component Unit". (See Exhibits K-1 to K-4). Gainesville Parks and Recreation has a June 30 year-end. There is no separately issued stand-alone financial report for this component unit.

#### **Gainesville Convention and Visitor's Bureau**

The Gainesville Convention and Visitor's Bureau was established as a legally separate entity through presentation of House Bill 1132 approved by the Governor on April 29, 2014 and operates pursuant to the Official Code of Georgia Annotated section 48-13-51. The Board consists of up to seven directors appointed by the City Council. The City of Gainesville collects hotel/motel taxes as authorized by OCGA 48-13-51. Under this law the City levies a tax at a rate of 8%, of which 62 1/2 percent of the total tax is expended for promoting tourism, conventions, and trade shows through a contract or contracts with a convention and visitors bureau authority created by local Act of the General Assembly for a municipality, or a private sector nonprofit organization. The Gainesville Convention and Visitor's Bureau has the responsibility and authority to promote tourism, conventions, and trade shows in the City of Gainesville, Georgia for the citizens of Hall County. The Board undertakes special projects and assignments from City management. In many respects it functions similar to a City department through regular participation in department director meetings, budget approval, accounting, payroll, etc.

## **2. Summary of Significant Accounting Policies (continued)**

### **B. Reporting Entity, continued**

#### **Gainesville Convention and Visitor's Bureau, continued**

The Gainesville Convention and Visitor's Bureau is reported in a separate column to emphasize that it is legally separate from the City. Individual financial statements are presented as part of the City's Annual Comprehensive Report in the section labeled "Component Units". (See Exhibits K-5 and K-6). The Gainesville Convention and Visitor's Bureau has a June 30 year-end. There is no separately issued stand-alone financial report for this component unit.

#### **Gainesville-Hall County Land Bank**

The Gainesville-Hall County Land Bank is a public entity authorized by state law and created pursuant to an intergovernmental agreement between the City of Gainesville and Hall County, Georgia. It is governed by a Board of Directors appointed by the City Council and Hall County Board of Commissioners. The Board consists of up to five directors: three appointed by the City Council and two appointed by Hall County, Georgia Board of Commissioners. The Gainesville-Hall County Land Bank has the responsibility and authority to acquire tax delinquent properties, surplus properties of the local governments, and other properties in order to foster the public purpose of returning land which is a non-revenue-generating, nontax-producing status to an effective utilization status in order to provide affordable housing, new industry and jobs for the citizens of Georgia. Because the City appoints a majority of the Board of Directors and provides virtually all operating resources for Gainesville-Hall County Land Bank, a financial burden relationship exists between the City and the Land Bank, the Land Bank is reported as a discretely presented component unit.

The Gainesville-Hall County Land Bank is reported in a separate column to emphasize that it is legally separate from the City. Individual financial statements are presented as part of the City's Annual Comprehensive Report in the section labeled "Component Units". (See Exhibits K-7 and K-8). The Gainesville-Hall County Land Bank has a June 30 year-end. There is no separately issued stand-alone financial report for this component unit.

## **2. Summary of Significant Accounting Policies (continued)**

### **C. Basis of Presentation – Government-wide Financial Statements**

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the government's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

The government has three discretely presented component units. Parks and Recreation component unit, the Convention and Visitor's Bureau component unit, and the Gainesville-Hall County Land Bank are combined and are shown in a separate column in the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's Department of Water Resources Enterprise Fund and the other functions of the government. Elimination of these charges would distort the direct costs of program revenues reported for the various functions concerned.

## **2. Summary of Significant Accounting Policies (continued)**

### **D. Basis of Presentation – Fund Financial Statements**

The fund financial statements provide information about the government's funds, including its fiduciary funds and blended component units. Separate statements for each fund category—governmental, proprietary, and fiduciary—are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

**General Fund** - The general operating fund of the City is used to account for all financial resources except those required to be accounted for in another fund.

**Fire Fund** – This fund is used to account for ad valorem property tax collections derived from the City's special tax district for Fire Services and the costs associated with the operation of the City's Fire Department.

**American Rescue Plan Grant Fund** - This fund is used to account for revenues and expenditures of the American Rescue Plan Act Coronavirus State and Local Fiscal Recovery Fund.

**SPLOST Fund** - This fund is used to account for long-term capital projects financed by special local option sales tax.

**General Government Capital Projects Fund** - This fund is used to account for general purpose long-term capital projects financed from various revenue sources.

## **2. Summary of Significant Accounting Policies (continued)**

### **D. Basis of Presentation – Fund Financial Statements, continued**

The City reports the following major proprietary fund:

**Department of Water Resources Fund** - This fund is used to account for activities connected with the development, operation, and maintenance of water and sewer service in the City of Gainesville and parts of Hall County.

Additionally, the City reports the following fund types:

#### **Governmental Fund Types**

**Special Revenue Funds** - This fund type is used to account for the proceeds of specific revenue sources that are legally or donor restricted to expenditure for specified purposes.

**Capital Projects Funds** - This fund type is used to account for financial resources to be used for the acquisition or construction of capital assets (other than those financed by the proprietary or fiduciary funds).

#### **Proprietary Fund Types**

**Enterprise Funds** - These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The funds are self-supporting in nature where the costs, including depreciation, of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges.

**Internal Service Funds** - These funds are used to account for the financing of goods and services provided to the departments of the government on a cost reimbursement basis. The City's internal service funds are used to account for the financing of employee benefits, risk management services and vehicle repair and maintenance services to other departments or funds of the City on a cost-reimbursement basis.

## **2. Summary of Significant Accounting Policies (continued)**

### **D. Basis of Presentation – Fund Financial Statements, continued**

#### **Fiduciary Fund Types**

**Trust Funds** - These funds are used to account for assets held by the City as a trustee or agent to be expended or invested in accordance with the conditions of a trust or in its agency capacity. The City has a private-purpose trust fund to account for the activity of the Community Trust Fund, and a pension trust fund to account for a single employer retirement system administered by the City for the benefit of its eligible employees.

**Custodial Funds** – These funds are custodial in nature and are accounted for using the accrual basis of accounting. These funds are used to account for assets that are held for others. The City has a custodial fund to account for the activity of the Municipal Court.

#### **Component Units**

The Gainesville Parks and Recreation Component Unit is accounted for using a current financial resources measurement focus and uses the modified accrual basis of accounting. Under this method, revenues are recognized when susceptible to accrual (i.e. when they both become measurable and available).

The Gainesville Convention and Visitor's Bureau Component Unit is accounted for using a current financial resources measurement focus and uses the modified accrual basis of accounting. Under this method, revenues are recognized when susceptible to accrual (i.e. when they both become measurable and available).

The Gainesville-Hall County Land Bank Component Unit is accounted for using a current financial resources measurement focus and uses the modified accrual basis of accounting. Under this method, revenues are recognized when susceptible to accrual (i.e. when they both become measurable and available).



## **2. Summary of Significant Accounting Policies (continued)**

### **D. Basis of Presentation – Fund Financial Statements, continued**

#### **Interfund Activity**

During the course of operations, the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

### **E. Measurement Focus and Basis of Accounting**

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

## **2. Summary of Significant Accounting Policies (continued)**

### **E. Measurement Focus and Basis of Accounting, continued**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. 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 as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The 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 government considers revenues to be available if they are collected within 60 days of the end of the current fiscal 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. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end).

## **2. Summary of Significant Accounting Policies (continued)**

### **E. Measurement Focus and Basis of Accounting, continued**

Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the government.

The proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting.

### **F. Revenues and Expenditures/Expenses**

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. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Certain indirect costs have been included as part of program expenses reported for the various functional activities.

## **2. Summary of Significant Accounting Policies (continued)**

### **F. Revenues and Expenditures/Expenses, continued**

Proprietary funds and internal service 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 Department of Water Resources Fund, Airport Fund, Solid Waste Fund, and Chattahoochee Golf Course Fund, and internal service funds are charges to customers for sales and services. The Department of Water Resources Fund also recognizes as operating revenue a portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds and internal services funds include the cost of sales 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.

### **G. Budgets and Budgetary Accounting**

The City Council adopts an operating budget for all governmental fund types, except for the Capital Projects Funds, for the upcoming fiscal year, prior to July 1. Capital budgets are adopted for Capital Projects Funds; additional capital projects are budgeted by the City Council as capital projects are approved throughout the year. The adopted budget includes proposed expenditures and the means of financing them. The budget is legally enacted by the passage of a resolution.

The budget process begins each year with a budget priority-setting workshop in which members of the City Council indicate various issues of importance to be considered in the budget. Once the priorities are established, the Budget Officer prepares estimates of both the current and proposed fiscal year revenue for all funds. Expenditure estimates for the current and proposed fiscal year are initially prepared by the respective department directors. All budget estimates are then reviewed by the City Manager, who makes the final decisions regarding the proposed budget. The proposed budget is then presented to the City Council and interested citizens during public hearings. These hearings are publicized in the local newspaper at least one week before the first hearing, and the budget document is made available for public inspection during this period. The final proposed budget is then adopted by the City Council on or before June 30 during a regular Council meeting, which is also open to the public.

## **2. Summary of Significant Accounting Policies (continued)**

### **G. Budgets and Budgetary Accounting, continued**

The level of legal budgetary control (the level at which expenditures may not exceed appropriations) is the department level. Changes may be made within an operating budget by departmental request through the Budget and Purchasing Manager, except for equipment requests under \$5,000, which must be approved by the City Manager, and equipment requests over \$5,000 and changes in personal services budgets, which must be approved by the City Council. All operating budget transfers between departments and all changes to Capital Projects budgets must be approved by City Council. Formal budgetary integration is employed as a management control device during the year.

Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) at the legal level of budgetary control, which is the department level. Expenditures may not exceed the appropriations within a fund. Budgets, as reported in the financial statements, are as originally passed by ordinance and subsequently amended. During the year, several supplementary appropriations are made as needed. The results are increases and decreases to the appropriations within the funds. All annual appropriations lapse at year-end.

Encumbrance accounting (under which purchase orders, contracts, and other commitments for the expenditure of money are recorded in order to reserve that portion of the applicable appropriation) is employed as an extension of formal budgetary integration in all funds. Encumbrances outstanding at year-end are reported as restrictions, commitments, or assignments of fund balances since they do not constitute expenditures or liabilities.

## **2. Summary of Significant Accounting Policies (continued)**

### **H. Cash and Investments**

Cash and cash equivalents, as reported in the statement of cash flows, includes amounts in demand deposits, amounts with fiscal agents and investments with an original maturity at three months or less. Investments are reported at fair value with accrued interest shown under a separate caption on the balance sheet. Reinvested interest on certain debt service and capital project investments is included in the investment accounts.

Investments are recorded at fair value in accordance with GASB Statement No. 72, Fair Value Measurement and Application. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

### **I. Intergovernmental Receivables**

Receivables for state, federal, and local governments are recorded as revenue for the period of the allocation or as earned based on expenditures made for which reimbursement is due.

### **J. Inventories**

Inventories for the General Fund are valued at average cost and recorded as expenditures when consumed. Inventories in the Enterprise and Internal Service Funds are valued at cost on the first-in, first-out method.

### **K. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond the current fiscal year, are recorded as prepaid items. Prepaid items in the governmental funds are recorded as expenditures when consumed.

## **2. Summary of Significant Accounting Policies (continued)**

### **L. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (i.e., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements.

GASB Statement No. 34 required the City to report and depreciate new infrastructure assets effective with the fiscal year ended June 30, 2003. Infrastructure assets include roads, bridges, underground pipe (other than related to utilities), traffic signals, etc. These infrastructure assets are among the largest asset classes of the City. Prior to July 1, 2006, neither their historical costs, nor related depreciation, had been reported in the financial statements. The City implemented the requirements for retroactive reporting of major general infrastructure assets during the fiscal year ended June 30, 2007. The City elected not to report general infrastructure assets placed into service prior to July 1, 1980.

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are valued at their acquisition value on the date donated.

The City has recorded intangible right-to-use assets as a result of implementing GASB Statement No. 87, *Leases* and GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. The assets are initially measured at an amount equal to the initial measurement of the related lease or subscription liability plus any payments made prior to the lease or subscription term, less lease or subscription incentives, and plus ancillary charges necessary to place the lease or subscription into service. The intangible right-to-use assets are amortized on a straight-line basis over the shorter of the estimated useful life of the underlying asset or life of the related lease or subscription.

## **2. Summary of Significant Accounting Policies (continued)**

### **L. Capital Assets, continued**

Land and construction-in-progress are not depreciated. The other property, plant equipment, and infrastructure of the primary government are depreciated/amortized using the straight-line method over the estimated useful lives or lease/subscription term of the respective assets ranging as follows:

|                                      | <b>Useful Life</b> | <b>Capitalization</b> |
|--------------------------------------|--------------------|-----------------------|
|                                      | <b>in Years</b>    | <b>Threshold</b>      |
| Buildings                            | 10 to 60           | \$ 20,000             |
| Sewer lines                          | 40 to 50           | \$ 25,000             |
| Water lines                          | 50                 | \$ 25,000             |
| Water and sewer treatment facilities | 60                 | \$ 25,000             |
| Roads                                | 30 to 50           | \$ 300,000            |
| Storm drains                         | 25 to 40           | \$ 100,000            |
| Sidewalks                            | 25 to 30           | \$ 75,000             |
| Bridges/culverts                     | 40 to 50           | \$ 250,000            |
| Bike paths                           | 20 to 30           | \$ 75,000             |
| Parking lots                         | 15 to 35           | \$ 75,000             |
| Traffic signals                      | 15 to 25           | \$ 100,000            |
| Airport runways                      | 20 to 40           | \$ 150,000            |
| Equipment                            | 5 to 20            | \$ 20,000             |
| Vehicles                             | 5 to 15            | \$ 20,000             |
| Furniture and fixtures               | 3 to 8             | \$ 20,000             |
| Intangibles                          | 3 to 15            | \$ 20,000             |
| Computer software                    | 3 to 5             | \$ 50,000             |
| Intangible right-to-use assets       |                    |                       |
| Software                             | 3 to 5             | \$ 20,000             |

All land will be valued and capitalized. The costs of normal maintenance and repairs that do not add value or materially extend the life of the asset are charged to operations as incurred. Costs of major additions and improvements are capitalized.



## **2. Summary of Significant Accounting Policies (continued)**

### **M. 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 assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The City reports deferred outflows of resources for deferred charges on bond refunding and their defined benefit pension plans and OPEB plan. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position 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 assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has one type of item that arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The City also reports deferred inflows of resources related to their defined benefit pension plans, OPEB plan, and leases.

### **N. Net Position Flow Assumption**

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

## **2. Summary of Significant Accounting Policies (continued)**

### **O. Fund Balance Flow Assumption**

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed, fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

### **P. Leases Receivable**

Leases receivable are measured at the present value of lease payments expected to be received during the lease terms.

A deferred inflow of resources is recorded for lease receivables. The deferred inflow of resources is recorded at the initiation of the lease at an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized on a straight-line basis over the term of the respective lease.

### **Q. Restricted Assets and Restricted Net Position**

Restricted assets of the Enterprise Funds primarily represent unexpended money collected and receivables consisting of extension and renewal receipts which remain restricted for future construction of specific projects for the improvement and expansion of the Water and Sewer system. Restricted assets for debt redemption of the Department of Water Resources Fund represent resources set aside for the repayment of revenue bonds and notes payable outstanding. The assets are maintained in a separate bank account and their use is limited by application of debt covenants.

## **2. Summary of Significant Accounting Policies (continued)**

### **Q. Restricted Assets and Restricted Net Position, continued**

Restricted net position is equal to the excess of the restricted assets funded from operations over the liabilities to be paid with restricted assets which are due in one year or less. Restricted assets exclude bond proceeds for calculation of restricted net position.

### **R. Fund Balances – Governmental Funds**

The City of Gainesville implemented GASB No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, in fiscal year 2011. In the fund financial statements, governmental funds report the following classifications of fund balance:

**Nonspendable** – includes amounts that cannot be spent because they are either not spendable in form or are legally or contractually required to be maintained intact. All amounts reported as nonspendable by the City are nonspendable in form. The City has not reported any amounts that are legally or contractually required to be maintained intact.

**Restricted** – includes amounts restricted by external sources (creditors, laws of other governments, etc.) or by constitutional provision or enabling legislation.

**Committed** – includes amounts that can only be used for specific purposes. Committed fund balance is reported pursuant to resolutions passed by the City Council, the City of Gainesville's highest level of decision making authority, which include the language "committed for the purpose of". Commitments may be modified or rescinded only through adoption of a subsequent resolution, which shall refer to the original resolution by its number. A resolution committing amounts must be adopted prior to the end of the fiscal year; however, the amount to be committed may be determined within 120 days of fiscal year-end.

## **2. Summary of Significant Accounting Policies (continued)**

### **R. Fund Balances – Governmental Funds, continued**

**Assigned** – includes amounts that the City intends to use for a specific purpose, but do not meet the definition of restricted or committed fund balance. Under the City's adopted policy, amounts may be assigned by the City Manager, under the authorization of the City Council, through a written memorandum. Amounts appropriated to eliminate a projected deficit in the subsequent fiscal year's budget shall constitute assignments and are documented by adoption of the City's annual operating budget. The City Manager has determined that all equity amounts reported in special revenue funds, capital project funds, debt service funds, or permanent funds not otherwise classified as nonspendable, restricted, or committed shall constitute assignments of fund balance.

**Unassigned** – includes amounts that do not fall into one of the above four categories. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The General Fund is the only fund that should report positive amounts this category of fund balance.

### **S. Compensated Absences**

It is the City's policy to permit employees to accumulate earned but unused paid time off (PTO) benefits which will be paid to the employees upon separation from City service. Accumulated unpaid PTO amounts are accrued when incurred by the City in the government-wide, proprietary, and fiduciary fund financial statements. The liability of the proprietary funds is recorded as an expense and a liability of those funds as the benefits accrue to the employees. In governmental fund types, a liability is recorded only if the benefit has matured (ie, unused reimbursable leave still outstanding following an employee's resignation or retirement) and is expected to be liquidated with expendable available financial resources.

## **2. Summary of Significant Accounting Policies (continued)**

### **T. Long-Term Obligations**

In the government-wide financial statements and proprietary fund types 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 type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Issuance costs are expensed as incurred. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types, bond premiums and discounts, as well as issuance costs, are recognized during the current period. The face amount of debt issued is reported as an other financing source. Premiums received on debt issuances are reported as other financial sources while discounts on debt issuances are reported as other financing uses. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

### **U. Capital Contributions**

Federal, state, and local government assistance in the form of grants that are permanent in nature and restricted for the construction or acquisition of specific property and equipment is recorded as an asset and as non-operating revenue.

### **V. 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's pension plans and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported by the plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

## **2. Summary of Significant Accounting Policies (continued)**

### **W. Use of Estimates in the Preparation of the Financial Statements**

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

### **X. Comparative Data and Reclassifications**

Comparative total data of the prior period has been presented in the accompanying individual fund financial statements in order to provide an understanding of changes in the City's financial position and operations. Certain prior fiscal year amounts have been reclassified to conform to the current fiscal year presentation.

## **3. Deposit and Investment Risk**

### **Custodial credit risk – Deposits**

Custodial credit risk is the risk that in the event of a financial institution failure, the City's deposits may not be able to recover deposits or will not be able to recover collateral securities that are in possession by an outside party. State statutes and the City's policies require that all deposits and investments (other than federal and state government instruments) to be collateralized with depository insurance; obligations of the U.S. governments; or bonds of public authorities, counties, or municipalities; or to participate in the Georgia Secure Deposit Program. The Employees' Pension Trust Fund deposits and investments are exempt from the requirements enumerated above.

### **3. Deposit and Investment Risk (continued)**

#### **Investment policies - Credit, concentration of credit, and interest rate risk**

The City's financial policies authorize investment in any securities approved by the State of Georgia for local governments. Authorized investments include certificates of deposit, repurchase agreements, direct and agency obligations of the United States, obligations of the State of Georgia, pooled investment programs of the State of Georgia, and no-load mutual funds of direct obligations of the United States. The City has no investment policy that would further limit its investment choices. The City places no limits on the amount the City may invest in any one issuer of equity or debt securities. Investments are reported at fair market value.

The City's financial policies limit investments to a maximum one-year maturity to minimize interest rate risk. The City Manager may approve exceptions to the one-year maturity limit, and such exceptions will be disclosed to City Council.

In general, the Employees' Pension Trust Fund is exempt from the City investment and cash management policies. The City has adopted a separate investment policy for the Pension Trust Fund.

### **3. Deposit and Investment Risk (continued)**

The City participates in the State of Georgia Local Government Investment Pool (Georgia Fund 1). The City policy limits investments in Georgia Fund 1 to 50% of the City's investments. Assets in this pool are invested in the Georgia Fund 1, created by OCGA 36-83-8, which is a stable net asset investment pool that follows Fitch's criteria for AAAs/S1 rated money market funds. However, Georgia Fund 1 operates in a manner consistent with Rule 2a-7 of the Investment Company Act of 1940 and is considered to be a 2a-7 like pool. The pool is not registered with the SEC as an investment company. The pool's primary objectives are safety of capital, investment income, liquidity and diversification while maintaining principal (\$1.00 per share value). Net asset value is calculated weekly to ensure stability.

The Georgia Fund 1 is rated AAAs/S1 by Fitch. The weighted average maturity at the end of the current fiscal year was 28 days. At the end of the current fiscal year, the City's balance in Georgia Fund 1 was \$30,849,837.

#### **Investment policies – Employees' Pension Trust Fund**

The assets of the Employees' Pension Trust Fund are held in several mutual funds and separate account portfolios, which are all overseen by one investment consultant. Pension Trust Fund investments follow State of Georgia Code Sections 47-20-82, 47-20-83, and 47-20-84 for authorized investments.

City policy limits investment in equity securities to 55% (at cost) of the Fund's total asset value. No more than 5% (at cost) of an investment manager's equity portfolio may be invested in the shares of a single corporate issuer. Direct investment in foreign equities traded on foreign exchanges is prohibited. Equities may be managed through the purchase of open-ended, no-load mutual funds or commingled funds as long as these funds in aggregate adhere to the equity guidelines of the policy.



### **3. Deposit and Investment Risk (continued)**

#### **Investment policies – Employees’ Pension Trust Fund (continued)**

City policy requires that fixed income portfolio should bear an average credit quality of “A” or higher. Investments in Collateralized Mortgage Obligations shall be limited to 15% of the market value of the investment manager’s total portfolio. No more than 5% (at cost) of an investment manager’s total fixed income portfolio shall be invested in the securities of any single corporate issuer. There is no limit imposed on investments in fixed income securities issued directly by the US government or any agency or instrumentality thereof. Investments in corporate fixed income securities shall be limited to securities issued by a corporation organized under the laws of the United States, any state or organized territory of the United States, or the District of Columbia. The duration of the fixed income portfolio should be less than 135% of the duration of the Barclays Capital US Aggregate Bond Index. At the end of the current fiscal year, the duration for the index was 6.2 years.

Investments in corporate fixed income securities shall be limited to those securities rated “BAA” or higher by Moody’s or “BBB” or higher by Standard & Poor’s rating services. Fixed income securities may be managed through the purchase of open-ended, no-load mutual funds or commingled funds as long as these funds in aggregate adhere to the fixed income guidelines of the policy.

| <b>Investment</b>                  | <b>Fair Value</b>    | <b>Average Maturity (in years)</b> | <b>Standard and Poor's Credit Rating</b> |
|------------------------------------|----------------------|------------------------------------|------------------------------------------|
| PIMCO Income Fund                  | \$ 9,752,602         | 4.54                               | N/A                                      |
| PIMCO Investment Grade Credit Fund | 3,044,199            | 10.47                              | N/A                                      |
| PIMCO Total Return Fund            | 5,158,649            | 8.07                               | N/A                                      |
|                                    | <u>\$ 17,955,450</u> |                                    |                                          |

#### **Foreign currency risk**

The City has no investments denominated in a foreign currency.

#### **Investments**

The City measures and records its investments using fair value hierarchy measurement guidelines established by generally accepted accounting principles. The hierarchy is based on valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs other than quoted market prices. Level 3 inputs are significant unobservable inputs.

**CITY OF GAINESVILLE, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**3. Deposit and Investment Risk (continued)**

At the end of the current fiscal year, the City's investments consist of the following:

| Investment                                          | Fair Value Measurement |                      |             | Fair Value            |
|-----------------------------------------------------|------------------------|----------------------|-------------|-----------------------|
|                                                     | Level 1                | Level 2              | Level 3     |                       |
| Federal agency securities                           | \$ 0                   | \$ 55,014,119        | \$ 0        | \$ 55,014,119         |
| U.S. treasury notes                                 | 71,658,408             | 0                    | 0           | 71,658,408            |
| Mortgage-backed securities                          | 0                      | 8,313,908            | 0           | 8,313,908             |
| Municipal bond securities                           | 0                      | 14,815,927           | 0           | 14,815,927            |
| <b>Total investments measured at fair value</b>     | <b>\$ 71,658,408</b>   | <b>\$ 78,143,954</b> | <b>\$ 0</b> | <b>\$ 149,802,362</b> |
| <b>Investments not subject to level disclosure:</b> |                        |                      |             |                       |
| Georgia Fund 1 (classified as cash equivalent)      |                        |                      |             | 30,849,837            |
| <b>Total Investments</b>                            |                        |                      |             | <b>\$ 180,652,199</b> |

U.S. treasury notes classified as Level 1 of the hierarchy are valued using prices quoted in active markets. Federal agency securities classified as Level 2 are valued using a matrix pricing technique that values securities based on their relationship to benchmark quoted prices. Mutual funds comprised of real estate investments classified as Level 3 of the hierarchy are valued using unobservable inputs and assumptions such as appraisals, rental revenue, rental expense amounts, growth assumptions, and discount rates

The Georgia Fund 1 investment pool, which does not meet the criteria of GASB Statement No. 79 and are thus valued at fair value in accordance with GASB Statement No. 31. Accordingly, the City does not disclose the investment in Georgia Fund 1 within the fair value hierarchy. Investments in Georgia Fund 1 have no limitations or restrictions on withdrawals and can be removed at any time.

**CITY OF GAINESVILLE, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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### **3. Deposit and Investment Risk (continued)**

At the end of the current fiscal year, component unit investments consist of the following:

| <b>Investment</b>                               | <b>Fair Value Measurement</b> |                     |                | <b>Fair Value</b>   |
|-------------------------------------------------|-------------------------------|---------------------|----------------|---------------------|
|                                                 | <b>Level 1</b>                | <b>Level 2</b>      | <b>Level 3</b> |                     |
| Federal agency securities                       | \$ 0                          | \$ 1,816,866        | \$ 0           | \$ 1,816,866        |
| U.S. treasury notes                             | 2,136,118                     | 0                   | 0              | 2,136,118           |
| Mortgage-backed securities                      | 0                             | 274,571             | 0              | 274,571             |
| Municipal bond securities                       | 0                             | 489,303             | 0              | 489,303             |
| <b>Total investments measured at fair value</b> | <b>\$ 2,136,118</b>           | <b>\$ 2,580,740</b> | <b>\$ 0</b>    | <b>\$ 4,716,858</b> |

U.S. treasury notes classified as Level 1 of the hierarchy are valued using prices quoted in active markets. Federal agency securities classified as Level 2 of the hierarchy are valued using a matrix pricing technique that values securities based on their relationship to benchmark quoted prices.

At the end of the current fiscal year, the City's Employees' Pension Trust Fund investments consist of the following:

| <b>Investment</b>                               | <b>Fair Value Measurement</b> |                      |                      | <b>Fair Value</b>     |
|-------------------------------------------------|-------------------------------|----------------------|----------------------|-----------------------|
|                                                 | <b>Level 1</b>                | <b>Level 2</b>       | <b>Level 3</b>       |                       |
| Mutual Funds - corporate bonds                  | \$ 0                          | \$ 17,957,060        | \$ 0                 | \$ 17,957,060         |
| Mutual Funds - corporate stocks                 | 76,325,137                    | 0                    | 0                    | 76,325,137            |
| Mutual Funds - real estate                      | 0                             | 0                    | 15,812,544           | 15,812,544            |
| <b>Total investments measured at fair value</b> | <b>\$ 76,325,137</b>          | <b>\$ 17,957,060</b> | <b>\$ 15,812,544</b> | <b>\$ 110,094,741</b> |

Mutual funds comprised of corporate stock securities classified as Level 1 of the hierarchy are valued using prices quoted in active markets. Mutual funds comprised of corporate bond securities classified as Level 2 of the hierarchy are valued using a matrix pricing technique that values securities based on their relationship to benchmark quoted prices. Mutual funds comprised of real estate investments classified as Level 3 of the hierarchy are valued using unobservable inputs and assumptions such as appraisals, rental revenue, rental expense amounts, growth assumptions, and discount rates

**CITY OF GAINESVILLE, GEORGIA**  
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**4. Accounts Receivable**

Net accounts receivable at the end of the current fiscal year consist of the following:

**Primary Government:**

**Major Funds**

|                                               |                    |            |
|-----------------------------------------------|--------------------|------------|
| General Fund                                  |                    | \$ 232,961 |
| Fire Special Revenue Fund                     |                    | 736        |
| Department of Water Resources Enterprise Fund | \$ 7,035,421       |            |
| Less: Allowance for Uncollectibles            | <u>(1,326,042)</u> | 5,709,379  |

**Nonmajor Funds**

|                          |               |         |
|--------------------------|---------------|---------|
| Special Revenue Funds    |               |         |
| Community Service Center | 2,270         |         |
| Opioid Settlement        | 461,688       |         |
| Grants                   | <u>63,748</u> | 527,706 |

**Enterprise Funds**

|                                    |                 |         |
|------------------------------------|-----------------|---------|
| Airport                            | 23,935          |         |
| Solid Waste                        | 322,540         |         |
| Less: Allowance for Uncollectibles | <u>(89,863)</u> |         |
| Golf Course                        | <u>78,936</u>   | 335,548 |

**Internal Service Funds**

|                   |                |         |
|-------------------|----------------|---------|
| General Insurance | 7,275          |         |
| Employee Benefits | <u>176,645</u> | 183,920 |

|                          |  |                            |
|--------------------------|--|----------------------------|
| Total Primary Government |  | <u><u>\$ 6,990,250</u></u> |
|--------------------------|--|----------------------------|

**Component Units:**

|                                             |                         |
|---------------------------------------------|-------------------------|
| City of Gainesville Parks and Recreation    | \$ 18,688               |
| Gainesville Convention and Visitor's Bureau | <u>10,521</u>           |
| Total Component Units                       | <u><u>\$ 29,209</u></u> |

**CITY OF GAINESVILLE, GEORGIA**  
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**5. Intergovernmental Receivables**

Intergovernmental receivables at the end of the current fiscal year consist of the following:

**Primary Government:**

**Major Funds**

|                                    |    |            |
|------------------------------------|----|------------|
| General Fund                       | \$ | 135,335    |
| Fire Special Revenue Fund          |    | 532        |
| SPLOST Capital Projects Fund       |    | 1,761,852  |
| Department of Water Resources Fund |    | 12,537,862 |

**Nonmajor Funds**

|                          |    |                             |
|--------------------------|----|-----------------------------|
| Special Revenue Funds    |    |                             |
| Community Service Center | \$ | 693,582                     |
| Grants                   |    | 82,528                      |
| HUD Grant                |    | 107,921                     |
| Tax Allocation District  |    | 785,649                     |
| Police                   |    | 251                         |
|                          |    | <u>1,669,931</u>            |
| Enterprise funds         |    |                             |
| Airport                  |    | 3,499,892                   |
| Internal Service Funds   |    |                             |
| Vehicle Services         |    | <u>9,812</u>                |
| Total Primary Government |    | <u><u>\$ 19,615,216</u></u> |

**6. Property Taxes**

Property tax rates are set by the City Council each year and are limited by statutory or constitutional provision. Property values are assessed as of January 1st each year. Property taxes for fiscal year 2023, based upon the assessments of January 1, 2022, and the levy date of June 21, 2022, were billed on September 8, 2022, and due on December 1, 2022. Tax liens are issued 90 days after the due date. The City of Gainesville bills and collects its own property taxes with property tax collections appearing as revenues to the respective funds (General, Fire, Police, Tax Allocation District, Debt Service, and Parks and Recreation Component Unit) according to the tax rates set by City Council.

## **7. Intradepartmental Billings**

Total operating revenues and total operating expenses in the Department of Water Resources Enterprise Fund includes \$212,910 of intradepartmental billings for water and sewer usage for the current fiscal year.

## **8. Interfund Receivables, Payables, and Transfers**

A summary of interfund receivables and payables at the end of the current fiscal year is as follows:

| <b><u>Receivable Fund</u></b> | <b><u>Payable Fund</u></b>          | <b><u>Amount</u></b> |
|-------------------------------|-------------------------------------|----------------------|
| General                       | General Government Capital Projects | \$ 369,985           |
|                               | Nonmajor Governmental               | 253,353              |
| Nonmajor Governmental         | Nonmajor Governmental               | 1,171,169            |
|                               |                                     | <u>\$ 1,794,507</u>  |

The balance reported as Due to/Due from represent loans between the borrower funds and the lender. Balances reported between the General Fund and nonmajor governmental funds resulted from transactions to alleviate equity in pooled cash deficits at year-end.

Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances".

**CITY OF GAINESVILLE, GEORGIA**  
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**8. Interfund Receivables, Payables, and Transfers (continued)**

A summary of interfund transfers is as follows:

| <u>Transfer Out Fund</u>      | <u>Transfer In Fund</u>             | <u>Amount</u>        |
|-------------------------------|-------------------------------------|----------------------|
| General                       | Fire                                | \$ 1,877,020         |
|                               | SPLOST                              | 2,190,000            |
|                               | General Government Capital Projects | 11,701,292           |
|                               | Nonmajor Governmental               | 9,579,945            |
|                               | Nonmajor Enterprise                 | 31,250               |
| American Rescue Plan Grant    | General                             | 2,427,753            |
| Fire                          | SPLOST                              | 96,219               |
|                               | General Government Capital Projects | 30,000               |
| SPLOST                        | Nonmajor Governmental               | 293,692              |
| Department of Water Resources | General                             | 2,075,977            |
|                               | General Government Capital Projects | 4,800,000            |
|                               | Nonmajor Governmental               | 1,923                |
| Internal Service              | General                             | 7,275                |
|                               | Department of Water Resources       | 214,959              |
|                               | Nonmajor Governmental               | 40,844               |
| Nonmajor Governmental         | General                             | 243,107              |
|                               | SPLOST                              | 1,546,167            |
|                               | General Government Capital Projects | 5,530,000            |
|                               | Nonmajor Governmental               | 512,332              |
| Nonmajor Enterprise           | Nonmajor Governmental               | 3,630                |
|                               |                                     | <u>\$ 43,203,385</u> |

Interfund transfers were used to transfer unrestricted revenues from payor funds to subsidize operations in payee funds in accordance with budgetary authorizations, to transfer City matching funds in accordance with grant agreements, to transfer funds to Capital Projects Funds for capital projects in accordance with budgetary authorizations, and to move capital assets between governmental activities and business-type activities. The transfer from the Department of Water Resources Fund to the General Fund is in accordance with City policy and is common practice for government-owned utility systems. Transfers are eliminated in the government-wide financial statements if the interfund transfer is within the governmental fund group or business-type fund group.

**CITY OF GAINESVILLE, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**9. Capital Assets**

Capital asset activity for the primary government for the current fiscal year was as follows:

|                                             | <b>Balance<br/>Beginning</b> | <b>Increases</b> | <b>Decreases</b> | <b>Balance<br/>Ending</b> |
|---------------------------------------------|------------------------------|------------------|------------------|---------------------------|
| <b>Governmental activities</b>              |                              |                  |                  |                           |
| Non-depreciable assets                      |                              |                  |                  |                           |
| Land                                        | \$ 26,086,816                | \$ 0             | \$ (235,385)     | \$ 25,851,431             |
| Easements                                   | 132,500                      | 0                | 0                | 132,500                   |
| Construction in progress                    | 23,505,541                   | 20,119,226       | (1,389,973)      | 42,234,794                |
| Total non-depreciable assets                | 49,724,857                   | 20,119,226       | (1,625,358)      | 68,218,725                |
| Depreciable/amortizable assets              |                              |                  |                  |                           |
| Buildings                                   | 67,756,575                   | 0                | 0                | 67,756,575                |
| Land improvements                           | 3,517,286                    | 267,693          | 0                | 3,784,979                 |
| Vehicles and equipment                      | 27,043,779                   | 2,420,704        | (947,196)        | 28,517,287                |
| Intangibles                                 | 1,265,160                    | 0                | 0                | 1,265,160                 |
| Infrastructure                              | 39,358,383                   | 777,955          | 0                | 40,136,338                |
| Intangible right-to-use assets              |                              |                  |                  |                           |
| Vehicles and equipment                      | 570,253                      | 273,309          | 0                | 843,562                   |
| Total depreciable/amortizable assets        | 139,511,436                  | 3,739,661        | (947,196)        | 142,303,901               |
| Less accumulated depreciation/amortization  |                              |                  |                  |                           |
| Buildings                                   | (24,523,187)                 | (1,708,746)      | 0                | (26,231,933)              |
| Land improvements                           | (2,320,537)                  | (150,727)        | 0                | (2,471,264)               |
| Vehicles and equipment                      | (18,442,878)                 | (2,336,400)      | 927,325          | (19,851,953)              |
| Intangibles                                 | (1,181,731)                  | (11,270)         | 0                | (1,193,001)               |
| Infrastructure                              | (17,566,753)                 | (1,301,029)      | 0                | (18,867,782)              |
| Intangible right-to-use assets              |                              |                  |                  |                           |
| Vehicles and equipment                      | (143,393)                    | (240,698)        | 0                | (384,091)                 |
| Total accumulated depreciation/amortization | (64,178,479)                 | (5,748,870)      | 927,325          | (69,000,024)              |
| Total depreciable/amortizable assets, net   | 75,332,957                   | (2,009,209)      | (19,871)         | 73,303,877                |
| Governmental activities capital assets, net | \$ 125,057,814               | \$ 18,110,017    | \$ (1,645,229)   | \$ 141,522,602            |

Beginning balances of the Governmental activities have been restated for the implementation of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. The restatement totaled \$426,860. The restatement was comprised of \$570,253 costs of intangible right-to-use assets and accumulated amortization of \$143,393.

Decreases in construction in progress for the governmental activities consist of projects placed in service in the amount of \$978,622 and a project distributed to Gainesville Convention and Visitor's Bureau Component Unit in the amount of \$411,351.



**CITY OF GAINESVILLE, GEORGIA**  
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**9. Capital Assets (continued)**

|                                              | <b>Balance<br/>Beginning</b> | <b>Increases</b> | <b>Decreases</b> | <b>Balance<br/>Ending</b> |
|----------------------------------------------|------------------------------|------------------|------------------|---------------------------|
| <b>Business-type activities</b>              |                              |                  |                  |                           |
| Non-depreciable assets                       |                              |                  |                  |                           |
| Land                                         | \$ 29,446,835                | \$ 425,341       | \$ (7,483)       | \$ 29,864,693             |
| Easements                                    | 2,853,620                    | 0                | 0                | 2,853,620                 |
| Construction in progress                     | 65,861,716                   | 55,523,128       | (265,957)        | 121,118,887               |
| Total non-depreciable assets                 | 98,162,171                   | 55,948,469       | (273,440)        | 153,837,200               |
| Depreciable/amortizable assets               |                              |                  |                  |                           |
| Buildings                                    | 60,960,667                   | 0                | 0                | 60,960,667                |
| Land improvements                            | 12,841,900                   | 146,541          | 0                | 12,988,441                |
| Vehicles and equipment                       | 48,918,324                   | 2,237,133        | (314,693)        | 50,840,764                |
| Intangibles                                  | 6,138,328                    | 0                | 0                | 6,138,328                 |
| Infrastructure                               | 604,361,622                  | 3,420,669        | 0                | 607,782,291               |
| Intangible right-to-use assets               |                              |                  |                  |                           |
| Vehicles and equipment                       | 1,304,898                    | 0                | 0                | 1,304,898                 |
| Total depreciable/amortizable assets         | 734,525,739                  | 5,804,343        | (314,693)        | 740,015,389               |
| Less accumulated depreciation/amortization   |                              |                  |                  |                           |
| Buildings                                    | (18,995,326)                 | (1,355,094)      | 0                | (20,350,420)              |
| Land improvements                            | (7,458,825)                  | (678,655)        | 0                | (8,137,480)               |
| Vehicles and equipment                       | (26,501,978)                 | (3,147,962)      | 314,693          | (29,335,247)              |
| Intangibles                                  | (3,058,587)                  | (193,488)        | 0                | (3,252,075)               |
| Infrastructure                               | (252,144,746)                | (13,425,892)     | 0                | (265,570,638)             |
| Intangible right-to-use assets               |                              |                  |                  |                           |
| Vehicles and equipment                       | (265,992)                    | (296,327)        | 0                | (562,319)                 |
| Total accumulated depreciation/amortization  | (308,425,454)                | (19,097,418)     | 314,693          | (327,208,179)             |
| Total depreciable/amortizable assets, net    | 426,100,285                  | (13,293,075)     | 0                | 412,807,210               |
| Business-type activities capital assets, net | \$ 524,262,456               | \$ 42,655,394    | \$ (273,440)     | \$ 566,644,410            |

Beginning balances of the Business-type activities have been restated for the implementation of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* and combining of GASB Statement No. 87, *Leases* intangible right-to-use assets schedule into the capital asset schedule. The restatement totaled \$1,038,906. The restatement was comprised of \$1,304,898 costs of intangible right-to-use assets and accumulated amortization of \$265,992.

Beginning balances of the Business-type activities have been restated to reclassify assets to the correct classification. These adjustments had no net effect on total beginning net capital assets for the Business-type activities.

Decreases in construction in progress for the business-type activities consist of projects placed in service in the amount of \$265,957.

**CITY OF GAINESVILLE, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

**9. Capital Assets (continued)**

Capital asset activity for the Parks and Recreation Component Unit and the Convention and Visitor's Bureau Component Unit for the current fiscal year was as follows:

|                                                                    | <b>Balance<br/>Beginning</b> | <b>Increases</b> | <b>Decreases</b> | <b>Balance<br/>Ending</b> |
|--------------------------------------------------------------------|------------------------------|------------------|------------------|---------------------------|
| <b>Parks &amp; Recreation Component Unit</b>                       |                              |                  |                  |                           |
| Non-depreciable assets                                             |                              |                  |                  |                           |
| Land                                                               | \$ 5,287,810                 | \$ 0             | \$ 0             | \$ 5,287,810              |
| Construction in progress                                           | 3,177,529                    | 9,097,612        | (9,597)          | 12,265,544                |
| Total non-depreciable assets                                       | 8,465,339                    | 9,097,612        | (9,597)          | 17,553,354                |
| Depreciable assets                                                 |                              |                  |                  |                           |
| Buildings                                                          | 9,176,848                    | 229,717          | 0                | 9,406,565                 |
| Land improvements                                                  | 7,110,679                    | 497,818          | 0                | 7,608,497                 |
| Vehicles and equipment                                             | 2,448,765                    | 295,498          | (206,082)        | 2,538,181                 |
| Intangibles                                                        | 39,665                       | 0                | 0                | 39,665                    |
| Infrastructure                                                     | 3,120,059                    | 0                | 0                | 3,120,059                 |
| Total depreciable assets                                           | 21,896,016                   | 1,023,033        | (206,082)        | 22,712,967                |
| Less accumulated depreciation                                      |                              |                  |                  |                           |
| Buildings                                                          | (6,682,050)                  | (109,760)        | 0                | (6,791,810)               |
| Land improvements                                                  | (3,398,899)                  | (411,565)        | 0                | (3,810,464)               |
| Vehicles and equipment                                             | (1,408,335)                  | (153,139)        | 206,082          | (1,355,392)               |
| Intangibles                                                        | (39,666)                     | 0                | 0                | (39,666)                  |
| Infrastructure                                                     | (2,086,226)                  | (123,577)        | 0                | (2,209,803)               |
| Total accumulated depreciation                                     | (13,615,176)                 | (798,041)        | 206,082          | (14,207,135)              |
| Total depreciable assets, net                                      | 8,280,840                    | 224,992          | 0                | 8,505,832                 |
| Parks & Recreation Component Unit capital assets, net              | \$ 16,746,179                | \$ 9,322,604     | \$ (9,597)       | \$ 26,059,186             |
| <b>Convention and Visitor's Bureau Component Unit</b>              |                              |                  |                  |                           |
| Depreciable assets                                                 |                              |                  |                  |                           |
| Buildings                                                          | \$ 1,795,280                 | \$ 411,351       | \$ (61,454)      | \$ 2,145,177              |
| Land Improvements                                                  | 86,853                       | 0                | 0                | 86,853                    |
| Vehicles and equipment                                             | 82,691                       | 25,000           | 0                | 107,691                   |
| Total depreciable assets                                           | 1,964,824                    | 436,351          | (61,454)         | 2,339,721                 |
| Less accumulated depreciation                                      |                              |                  |                  |                           |
| Buildings                                                          | (856,911)                    | (65,095)         | 61,454           | (860,552)                 |
| Land Improvements                                                  | (11,475)                     | (7,935)          | 0                | (19,410)                  |
| Vehicles and equipment                                             | (75,427)                     | (2,472)          | 0                | (77,899)                  |
| Total accumulated depreciation                                     | (943,813)                    | (75,502)         | 61,454           | (957,861)                 |
| Convention and Visitor's Bureau Component Unit capital assets, net | \$ 1,021,011                 | \$ 360,849       | \$ 0             | \$ 1,381,860              |

**CITY OF GAINESVILLE, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

**9. Capital Assets (continued)**

Depreciation/amortization expense was charged to functions/programs as follows:

**Primary Government**

**Governmental activities**

|                                                                                                                                              |               |
|----------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| General Government                                                                                                                           | \$ 2,329,050  |
| Public Safety                                                                                                                                | 1,529,632     |
| Public Works                                                                                                                                 | 1,195,269     |
| Health and Welfare                                                                                                                           | 441,069       |
| Housing and Development                                                                                                                      | 170,089       |
| Capital assets held by the government's internal<br>service funds are charged to the various functions<br>based on their usage of the assets | <u>31,053</u> |

|                                                                     |                            |
|---------------------------------------------------------------------|----------------------------|
| Total depreciation/amortization expense for governmental activities | <u><u>\$ 5,696,162</u></u> |
|---------------------------------------------------------------------|----------------------------|

**Business-type activities**

|                               |                |
|-------------------------------|----------------|
| Department of Water Resources | \$ 17,259,807  |
| Airport                       | 650,594        |
| Solid Waste                   | 600,473        |
| Golf Course                   | <u>540,366</u> |

|                                                                      |                             |
|----------------------------------------------------------------------|-----------------------------|
| Total depreciation/amortization expense for business-type activities | <u><u>\$ 19,051,240</u></u> |
|----------------------------------------------------------------------|-----------------------------|

**Component Units**

|                                 |            |
|---------------------------------|------------|
| Parks and Recreation            | \$ 798,401 |
| Convention and Visitor's Bureau | 75,502     |

|                                                                                       | <u>Primary Government</u>          |                                     |
|---------------------------------------------------------------------------------------|------------------------------------|-------------------------------------|
|                                                                                       | <u>Governmental<br/>Activities</u> | <u>Business-type<br/>Activities</u> |
| Current year depreciation/amortization expense                                        | \$ 5,696,162                       | \$ 19,051,240                       |
| Prior accumulated depreciation on<br>on assets contributed from individuals           |                                    | 46,178                              |
| Prior accumulated depreciation<br>on assets through transfer<br>from enterprise funds | <u>52,708</u>                      | <u>0</u>                            |
| Additions to accumulated depreciation/amortization                                    | <u><u>\$ 5,748,870</u></u>         | <u><u>\$ 19,097,418</u></u>         |

## **10. Leases Receivable**

### **Governmental Activities**

During the fiscal year ended June 30, 2021, the City entered into a 139-month lease as Lessor for the use of the City's Georgia Mountain Center property. An initial lease receivable was recorded in the amount of \$1,312,224 at July 1, 2020, to implement GASB Statement No. 87, *Leases*. The lease receivable is measured at the present value of the future minimum rent payments expected to be received during the lease term. At the end of the current year, the value of the lease receivable is \$990,211. The lessee is required to make monthly fixed payments of \$10,000. The lease has an interest rate of 1.1310%. The value of the deferred inflow of resources at the end of the current year is \$974,232. The City recognized lease revenue of \$119,264 and interest revenue of \$12,796 on the lease during the current fiscal year.

During the fiscal year ended June 30, 2023, the City entered into a 60-month lease as Lessor for the use of real property in the City limits. An initial lease receivable was recorded in the amount of \$399,785. The lease receivable is measured at the present value of the future minimum rent payments expected to be received during the lease term. At the end of the current year, the value of the lease receivable is \$369,785. The lessee is required to make monthly fixed payments of \$2,500. The lease has an interest rate of 2.8500%. The value of the deferred inflow of resources at the end of the current year is \$398,008. The City recognized lease revenue of \$1,777 and interest revenue of \$703 on the lease during the current fiscal year.

## **10. Leases Receivable (continued)**

### **Business-type Activities**

#### **Airport Fund**

During prior fiscal years, the City entered into multiple leases as Lessor for the use of hangars and land at the City's airport. An initial lease receivable was recorded in the amount of \$4,631,222 at July 1, 2020 to implement GASB Statement No. 87, *Leases*. The lease receivable is measured at the present value of the future minimum rent payments expected to be received during the lease term. Various lease modifications were made to several of these leases during the fiscal year ending June 30, 2023. At the end of the current year, the value of the lease receivable is \$3,767,319. The lessees are required to make monthly payments ranging from \$62 to \$5,366. The interest rates on the leases range from 0.51% to 1.59%. The value of the deferred inflow of resources at the end of the current year is \$3,721,051. The City recognized lease revenue of \$554,150 and interest revenue of \$35,761 on the leases during the current fiscal year.

## **11. Long-Term Debt**

### **Leases/Subscriptions**

#### **Governmental Activities**

The City entered into an agreement to subscribe to certain software. The subscription agreements qualify subscriptions under GASB Statement No. 96, *Subscription-Based Information Technology Agreements*, and have been recorded at the present value of the future minimum subscription payments at their inception. Subscription liabilities are comprised of the following individual subscriptions at the end of the current fiscal year:

- \$47,139 agenda and meeting software subscription due in annual installments ranging from \$6,020 to \$7,317 through March 2028, interest at 0.8330%, \$32,421 outstanding.
- \$38,625 meeting software subscription due in annual installments ranging from \$6,405 to \$7,785 through January 2028, interest at 2.7020%, \$32,609 outstanding.
- \$23,849 capital asset tracking software subscription due in annual installments of \$6,000 through February 2025, interest at 0.4260%, \$11,949 outstanding.

## **11. Long-Term Debt (continued)**

### **Leases/Subscriptions, continued**

#### **Governmental Activities**

- \$18,961 budget software subscription due in annual installments of \$9,500 through October 2022, interest at 0.2760%. This obligation was paid in full during the current fiscal year.
- \$26,387 privileged access management software subscription due in annual installments of \$6,000 through September 2024, interest at 0.3150%, \$11,962 outstanding.
- \$131,537 data storage software subscription due in annual installments of \$45,000 through March 2025, interest at 2.6560%, \$86,537 outstanding.
- \$103,146 cloud platform software subscription due in annual installments of \$35,287 through February 2025, interest at 2.6560%, \$67,859 outstanding.
- \$78,288 evidence management software subscription due in annual installments of \$12,384 through March 2024, interest at 0.4570%, \$12,328 outstanding.
- \$375,631 evidence management software subscription due in annual installments of \$126,165 through March 2024, interest at 0.4570%, \$125,532 outstanding.

The following is a schedule of future minimum lease/subscription payments together with the present value of the net minimum lease/subscription payments for the governmental activities at the end of the current fiscal year:

| <b>Year<br/>Ending<br/>June 30,</b> | <b>Principal</b>  | <b>Interest</b>  | <b>Total</b>      |
|-------------------------------------|-------------------|------------------|-------------------|
| 2024                                | \$ 237,289        | \$ 5,933         | \$ 243,222        |
| 2025                                | 102,302           | 3,031            | 105,333           |
| 2026                                | 12,957            | 741              | 13,698            |
| 2027                                | 13,871            | 512              | 14,383            |
| 2028                                | 14,778            | 265              | 15,043            |
| <b>Totals</b>                       | <b>\$ 381,197</b> | <b>\$ 10,482</b> | <b>\$ 391,679</b> |

## **11. Long-Term Debt (continued)**

### **Leases/Subscriptions, continued**

#### **Business-type Activities**

The City entered an agreement to lease certain equipment. The lease agreements qualify as other than short-term leases under GASB Statement No. 87, *Leases*, and have been recorded at the present value of the future minimum lease payments at their inception. Lease liabilities are comprised of the following individual leases at the end of the current fiscal year:

- \$192,602 golf cart equipment lease due in monthly installments of \$3,559 through December 2027, interest at 4.2800%, \$126,259 outstanding.

The City entered into an agreement to subscribe to certain software. The subscription agreements qualify subscriptions under GASB Statement No. 96, *Subscription-Based Information Technology Agreements*, and have been recorded at the present value of the future minimum subscription payments at their inception. Subscription liabilities are comprised of the following individual subscriptions at the end of the current fiscal year:

- \$1,016,639 mapping and analytics software subscription due in annual installments of \$191,800 through December 2025, interest at 0.4570%, \$570,180 outstanding.
- \$95,657 laboratory information management system software subscription due in annual installments of \$34,203 through April 2024, interest at 2.1843%, \$33,472 outstanding.

The following is a schedule of future minimum lease/subscription payments together with the present value of the net minimum lease/subscription payments for the business-type activities at the end of the current fiscal year:

| <b>Year<br/>Ending<br/>June 30,</b> | <b>Principal</b>  | <b>Interest</b>  | <b>Total</b>      |
|-------------------------------------|-------------------|------------------|-------------------|
| 2024                                | \$ 260,708        | \$ 8,000         | \$ 268,708        |
| 2025                                | 229,761           | 4,744            | 234,505           |
| 2026                                | 232,362           | 2,143            | 234,505           |
| 2027                                | 7,080             | 25               | 7,105             |
| <b>Totals</b>                       | <b>\$ 729,911</b> | <b>\$ 14,912</b> | <b>\$ 744,823</b> |

## **11. Long-Term Debt (continued)**

### **Revenue Bonds**

#### **Business-type Activities**

Revenue bonds have been issued for business-type activities and are comprised of the following individual issues at the end of the current fiscal year:

- \$83,650,000 2014 Water and Sewer System Refunding series bonds due in annual installments of \$3,715,000 to \$7,710,000 through November 15, 2028; interest at 5.00% (\$29,940,000 outstanding).

Annual debt service requirements to maturity for revenue bonds are as follows:

| <b>Year<br/>Ending<br/>June 30,</b> | <b>Principal</b>     | <b>Interest</b>     | <b>Total</b>         |
|-------------------------------------|----------------------|---------------------|----------------------|
| 2024                                | \$ 5,640,000         | \$ 1,356,000        | \$ 6,996,000         |
| 2025                                | 5,800,000            | 1,070,000           | 6,870,000            |
| 2026                                | 5,720,000            | 782,000             | 6,502,000            |
| 2027                                | 5,205,000            | 508,875             | 5,713,875            |
| 2028                                | 3,860,000            | 282,250             | 4,142,250            |
| 2029                                | 3,715,000            | 92,875              | 3,807,875            |
| <b>Totals</b>                       | <b>\$ 29,940,000</b> | <b>\$ 4,092,000</b> | <b>\$ 34,032,000</b> |

The Water and Sewerage Revenue Bonds Series 2014 (\$83,650,000) are collateralized by operating income from the water and sewerage system of the City of Gainesville, Georgia. Upon the occurrence of an event of default, all outstanding principal and accrued interest on the Water and Sewerage Revenue Bonds Series 2014 may be declared immediately due and payable. Proceeds from the Series 2014 were used to refund a portion of the Series 2005 water and sewerage revenue bond issue and retire the debt on 13 water and sewerage notes payable, and to pay expenses necessary to accomplish the Series 2014 refunding issue.

The bonds are payable solely from the water and sewer operating income and are payable through the fiscal years ending 2029. Total principal and interest remaining to be paid on the bonds is \$34,031,800. Principal and interest paid for the current year was \$6,300,000 and \$1,654,500, respectively. Water and sewer operating revenue totaled \$81,023,205 for the current year.



## **11. Long-Term Debt (continued)**

### **Certificates of Participation**

#### **Governmental Activities**

The City has entered into an agreement to participate in a pooled program sponsored by the Georgia Municipal Association. Certificates of Participation in the amount of \$150,126,000 were issued in connection with the program, with the City's pro rata share of the principal being \$1,166,000. At the end of the current fiscal year, the City has a balance of \$448,953 of the certificate proceeds for the purpose of financing the acquisition of equipment. The remaining balance of the certificate proceeds is held in trust pursuant to the certificate and is not considered legal debt of the City.

Annual debt service requirements to maturity are as follows:

| <b>Year<br/>Ending<br/>June 30,</b> | <b>Principal</b>  | <b>Interest</b> | <b>Total</b>      |
|-------------------------------------|-------------------|-----------------|-------------------|
| 2024                                | \$ 325,625        | \$ 0            | \$ 325,625        |
| 2025                                | 123,328           | 0               | 123,328           |
| <b>Totals</b>                       | <b>\$ 448,953</b> | <b>\$ 0</b>     | <b>\$ 448,953</b> |

## **11. Long-Term Debt (continued)**

### **Contracts Payable**

#### **Governmental Activities**

On May 20, 2009, the Gainesville Redevelopment Authority issued \$6,230,000 in the Series 2009A Revenue Bonds, with interest rates of 3.00-4.625%. An intergovernmental lease became effective, on the date of issuance, between the Gainesville Redevelopment Authority and the City of Gainesville. Under the lease, bond proceeds of the Authority issue will be applied to construct and equip the 2009A Project, which includes the construction of the Mainstreet Parking Deck, to be made by the City, and the 2009 Project will be leased to the City. In return, the City will make payments to the trustee for the bonds on behalf of the Authority sufficient to pay the principal and interest on the bonds. In conjunction with the issuance of the bonds, the City conveyed title to land and the Parking Garage thereon to the Authority. The City will continue to operate, maintain, repair and have use of the Parking Garage.

On September 25, 2012, the Gainesville Redevelopment Authority issued \$8,950,000 in the Series 2012B Revenue Refunding and Improvement Bonds, with an interest rates of 2.542%. An intergovernmental agreement became effective, on the date of issuance, between the Gainesville Redevelopment Authority and the City of Gainesville. Under the agreement, bond proceeds of the Authority issue will be applied toward the purchase of land and buildings currently being used as a corrections facility within a designated redevelopment area and refunding of the Series 2004B Lee Gilmer Memorial Airport Project bonds and the property will be leased to the City. In return, the City will make payment to the trustee for the bonds on behalf of the Authority sufficient to pay the principal and interest on the bonds. In conjunction with the issuance of the bonds, the City conveyed title to land and building thereon to the Authority. The City will continue to maintain, repair and have use of the property.

## **11. Long-Term Debt (continued)**

### **Contracts Payable, continued**

#### **Governmental Activities**

On August 6, 2018, the Gainesville Redevelopment Authority issued \$4,695,000 in the Series 2018 Revenue Refunding Bonds, with an interest rate of 3.99%. An intergovernmental agreement became effective, on the date of issuance, between the Gainesville Redevelopment Authority and the City of Gainesville. Under the agreement, bond proceeds of the Authority issue will be applied toward the construction of two additional floors for parking in the Original Parking Garage Project and that a pocket park be constructed, installed, and equipped adjacent to the Original Parking Garage Project, and the property will be leased to the City. In return, the City will make payment to the trustee for the bonds on behalf of the Authority sufficient to pay the principal and interest on the bonds. The City will continue to maintain, repair and have use of the property.

On September 20, 2022, the Gainesville Redevelopment Authority issued \$33,970,000 in the Series 2022A Tax-Exempt Revenue Bonds, with interest rates of 5.250-5.000%. An intergovernmental agreement became effective, on the date of issuance, between the Gainesville Redevelopment Authority and the City of Gainesville. Under the agreement, bond proceeds of the Authority issue will be applied toward the construction of a multi-field recreation facility known as "The Coop" and a building known as "The Boathouse", and the property will be leased to the City. In return, the City will make payment to the trustee for the bonds on behalf of the Authority sufficient to pay the principal and interest on the bonds. In conjunction with the issuance of the bonds, the City conveyed title to land and building thereon to the Authority. The City will continue to maintain, repair and have use of the property.

## **11. Long-Term Debt (continued)**

### **Contracts Payable, continued**

#### **Governmental Activities**

On September 20, 2022, the Gainesville Redevelopment Authority issued \$3,065,000 in the Series 2022B Taxable Revenue Bonds, with interest rates of 4.600-5.250%. An intergovernmental agreement became effective, on the date of issuance, between the Gainesville Redevelopment Authority and the City of Gainesville. Under the agreement, bond proceeds of the Authority issue will be applied toward the renovation of certain retail space, and the property will be leased to the City. In return, the City will make payment to the trustee for the bonds on behalf of the Authority sufficient to pay the principal and interest on the bonds. In conjunction with the issuance of the bonds, the City conveyed title to land and building thereon to the Authority. The City will continue to maintain, repair and have use of the property.

#### **Business-type Activities**

On January 17, 2006, the City of Gainesville entered into an intergovernmental agreement with Hall County, Georgia, for the operation of the Hall County Water System. The agreement, in the original amount of \$31,539,701, has a 25-year term with an interest rate of 0.00%. In the agreement, the City received \$34,781,050 in capital assets, \$156,739 in intergovernmental receivables from White County, Georgia, and assumed \$3,398,088 in notes payable and accrued interest. Hall County will transfer 1/25th of the system value, \$1,261,588, annually, beginning January 17, 2007, to offset the payment. If the agreement is terminated prior to the end of the term, Hall County will pay the City for all costs associated with capital improvements made to the system after January 17, 2006, plus the percentage change in the Consumer Price Index since January 17, 2006. Hall County will also pay the City for the portion of the system already transferred at the time of termination.

## **11. Long-Term Debt (continued)**

### **Contracts Payable, continued**

#### **Business-type Activities**

On June 1, 2015, the Gainesville Redevelopment Authority issued \$11,230,000 in the Series 2015 Revenue Refunding Bonds, with an interest rate of 2.556%. An intergovernmental became effective, on the date of issue, between the Gainesville Redevelopment Authority and the City of Gainesville. Under the agreement, bond proceeds of the Authority issue will be applied for refunding all of the Authority's Nontaxable Revenue Bonds, Series 2005 (Golf Course Project) and Series 2007 (Frances Meadows Project) and paying the cost of issuing the Series 2015 Bonds. In return, the City will make payments to the trustee for the bonds, on behalf of the Authority, sufficient to pay the principal and interest on the bonds. The City will continue to operate, maintain, repair and have use of the Golf Course and Frances Meadows Center.

Annual debt service requirements to maturity for governmental activities are as follows:

| <b>Year<br/>Ending<br/>June 30,</b> | <b>Principal</b>     | <b>Interest</b>      | <b>Total</b>         |
|-------------------------------------|----------------------|----------------------|----------------------|
| 2024                                | \$ 2,062,808         | \$ 2,055,924         | \$ 4,118,732         |
| 2025                                | 3,292,808            | 1,961,259            | 5,254,067            |
| 2026                                | 3,150,418            | 1,839,255            | 4,989,673            |
| 2027                                | 3,118,030            | 1,721,574            | 4,839,604            |
| 2028                                | 3,261,327            | 1,601,637            | 4,862,964            |
| 2029-2033                           | 9,951,521            | 6,594,749            | 16,546,270           |
| 2034-2038                           | 10,581,521           | 4,194,424            | 14,775,945           |
| 2039-2043                           | 12,426,627           | 1,883,683            | 14,310,310           |
| 2044                                | 2,715,000            | 58,693               | 2,773,693            |
| <b>Totals</b>                       | <b>\$ 50,560,060</b> | <b>\$ 21,911,198</b> | <b>\$ 72,471,258</b> |

## **11. Long-Term Debt (continued)**

### **Contracts Payable, continued**

Annual debt service requirements to maturity for business-type activities are as follows:

| <b>Year<br/>Ending<br/>June 30,</b> | <b>Principal</b>     | <b>Interest</b>  | <b>Total</b>         |
|-------------------------------------|----------------------|------------------|----------------------|
| 2024                                | \$ 1,551,588         | \$ 19,250        | \$ 1,570,838         |
| 2025                                | 1,556,588            | 11,628           | 1,568,216            |
| 2026                                | 1,561,588            | 3,919            | 1,565,507            |
| 2027                                | 1,261,588            | 0                | 1,261,588            |
| 2028                                | 1,261,588            | 0                | 1,261,588            |
| 2029-2031                           | 3,784,764            | 0                | 3,784,764            |
| Totals                              | <u>\$ 10,977,704</u> | <u>\$ 34,797</u> | <u>\$ 11,012,501</u> |

### **Notes from Direct Borrowings**

#### **Governmental Activities**

On April 17, 2018, the City entered into a financed purchase agreement with PNC Equipment Finance, LLC, for the purchase of a 2019 Pierce Aerial Ladder Truck. The amount of the agreement was \$1,268,593, interest at 3.43%, for a term of five years. The outstanding balance was \$273,433 at year end. The agreement is collateralized by the vehicle. Upon an event of default, all outstanding principal and accrued interest may be declared immediately due and payable or the City will be required to return the vehicle.

## **11. Long-Term Debt (continued)**

### **Notes from Direct Borrowings, continued**

#### **Governmental Activities**

In July 2021, the City entered into a financed purchase agreement with PNC Equipment Finance, LLC, for the purchase of two 2021 Pierce Arrow XT Pumper Trucks. The amount of the agreement was \$1,383,099, interest at 2.02%, for a term of five years. The outstanding balance was \$846,477 at year end. The agreement is collateralized by the vehicles. Upon an event of default, all outstanding principal and accrued interest may be declared immediately due and payable or the City will be required to return the vehicles.

In November 2022, the City entered into a financed purchase agreement with PNC Equipment Finance, LLC, for the purchase of a 2023 Pierce Arrow XT Tandem Axle Heavy Rescue Truck and a 2023 Pierce Arrow XT Pumper Truck. The amount of the agreement was \$2,028,000, interest at Prime Rate plus one percent (1.00%), for a term of five years. The outstanding balance was \$2,028,000 at year end. The agreement is collateralized by the vehicle. Upon an event of default, all outstanding principal and accrued interest may be declared immediately due and payable or the City will be required to return the vehicle.

Annual debt service requirements to maturity for governmental activities are as follows:

| <b>Year<br/>Ending<br/>June 30,</b> | <b>Principal</b>    | <b>Interest</b>   | <b>Total</b>        |
|-------------------------------------|---------------------|-------------------|---------------------|
| 2024                                | \$ 918,648          | \$ 123,298        | \$ 1,041,946        |
| 2025                                | 668,416             | 90,719            | 759,135             |
| 2026                                | 692,569             | 66,565            | 759,134             |
| 2027                                | 424,026             | 41,417            | 465,443             |
| 2028                                | 444,251             | 21,191            | 465,442             |
| <b>Totals</b>                       | <b>\$ 3,147,910</b> | <b>\$ 343,190</b> | <b>\$ 3,491,100</b> |

## **11. Long-Term Debt (continued)**

### **Notes from Direct Borrowings, continued**

#### **Business-Type Activities**

The City entered into 3 direct borrowing agreements the Georgia Environmental Finance Authority in the amount of \$60,500,000 for expansion of the City's water and sewer system. Monthly installments of principal and interest are due beginning on the first day of the calendar month following the date that the loan is fully disbursed (the Amortization Commencement Date) for 239 months; interest at 0.13%. The City has drawn \$36,911,937 on these agreements. At the end of the current fiscal year, the notes are still in drawdown phase (\$36,911,937 outstanding); therefore, an amortization schedule for these notes payable is not presented. Upon an event of default, all outstanding principal and accrued interest may be declared immediately due and payable. Note payments and performance obligations are secured by revenues on taxes, fees and charges collected by the City.

In July 2021, the City entered into a financed purchase agreement with KS StateBank for the purchase of six 2020 Mack Packer Trucks. The amount of the agreement was \$1,104,395, interest at 4.46%, for a term of four years. The outstanding balance was \$626,077 at year end. The agreement is collateralized by the vehicles. Upon an event of default, all outstanding principal and accrued interest may be declared immediately due and payable or the City will be required to return the vehicles.

On April 1, 2022, the City entered into a financed purchase agreement with KS StateBank for the purchase of two 2022 Mack Side Loader Trucks. The amount of the agreement was \$550,433, interest at 3.65%, for a term of four years. The outstanding balance was \$287,611 at year end. The agreement is collateralized by the vehicles. Upon an event of default, all outstanding principal and accrued interest may be declared immediately due and payable or the City will be required to return the vehicles.



## **11. Long-Term Debt (continued)**

### **Notes from Direct Borrowings, continued**

#### **Business-Type Activities**

Annual debt service requirements to maturity for business-type activities are as follows:

| <b>Year<br/>Ending<br/>June 30,</b> | <b>Principal</b>  | <b>Interest</b>  | <b>Total</b>      |
|-------------------------------------|-------------------|------------------|-------------------|
| 2024                                | \$ 754,500        | \$ 38,423        | \$ 792,923        |
| 2025                                | 159,188           | 5,812            | 165,000           |
| Totals                              | <u>\$ 913,688</u> | <u>\$ 44,235</u> | <u>\$ 957,923</u> |

**CITY OF GAINESVILLE, GEORGIA**  
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## **12. Long-Term Liabilities**

### **Changes in Long-Term Liabilities**

The following is a summary of changes in long-term liabilities of the City for the current fiscal year:

|                                                    | <b>Beginning<br/>Balance</b> | <b>Additions</b>     | <b>Deductions</b>      | <b>Ending<br/>Balance</b> | <b>Due Within<br/>One Year</b> |
|----------------------------------------------------|------------------------------|----------------------|------------------------|---------------------------|--------------------------------|
| <b>Governmental activities</b>                     |                              |                      |                        |                           |                                |
| Notes from direct borrowings                       | \$ 1,655,281                 | \$ 2,028,000         | \$ (535,371)           | \$ 3,147,910              | \$ 918,648                     |
| Certificates of participation                      | 404,592                      | 369,985              | (325,624)              | 448,953                   | 325,625                        |
| Subscriptions payable                              | 358,258                      | 273,308              | (250,369)              | 381,197                   | 237,289                        |
| Contracts payable                                  | 13,811,479                   | 38,721,389           | (1,972,808)            | 50,560,060                | 2,062,808                      |
| Compensated absences                               | 1,513,139                    | 1,568,811            | (1,361,825)            | 1,720,125                 | 1,548,113                      |
| Total governmental activities                      | <u>\$ 17,742,749</u>         | <u>\$ 42,961,493</u> | <u>\$ (4,445,997)</u>  | <u>\$ 56,258,245</u>      | <u>\$ 5,092,483</u>            |
| <b>Business-type activities</b>                    |                              |                      |                        |                           |                                |
| Revenue bonds                                      | \$ 36,240,000                | \$ 0                 | \$ (6,300,000)         | \$ 29,940,000             | \$ 5,640,000                   |
| Unamortized bond premium                           | 6,729,411                    | 0                    | (1,048,739)            | 5,680,672                 | 1,048,739                      |
| Leases payable                                     | 162,709                      | 0                    | (36,451)               | 126,258                   | 38,042                         |
| Subscriptions payable                              | 823,148                      |                      | (219,495)              | 603,653                   | 222,666                        |
| Contracts payable                                  | 12,519,292                   | 0                    | (1,541,588)            | 10,977,704                | 1,551,588                      |
| Notes from direct borrowings                       | 8,933,712                    | 29,177,562           | (285,649)              | 37,825,625                | 754,500                        |
| Compensated absences                               | 858,017                      | 878,144              | (772,216)              | 963,945                   | 867,551                        |
| Total business-type activities                     | <u>\$ 66,266,289</u>         | <u>\$ 30,055,706</u> | <u>\$ (10,204,138)</u> | <u>\$ 86,117,857</u>      | <u>\$ 10,123,086</u>           |
| <b>Component Units</b>                             |                              |                      |                        |                           |                                |
| <b>City of Gainesville</b>                         |                              |                      |                        |                           |                                |
| <b>Parks and Recreation</b>                        |                              |                      |                        |                           |                                |
| Compensated absences                               | \$ 107,558                   | \$ 135,503           | \$ (96,802)            | \$ 146,259                | \$ 131,633                     |
| <b>Gainesville Convention and Visitor's Bureau</b> |                              |                      |                        |                           |                                |
| Compensated absences                               | 24,376                       | 31,889               | (21,939)               | 34,326                    | 30,894                         |
| Total Component Units                              | <u>\$ 131,934</u>            | <u>\$ 167,392</u>    | <u>\$ (118,741)</u>    | <u>\$ 180,585</u>         | <u>\$ 162,527</u>              |

Beginning debt balances have been restated for the implementation of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*.

Revenue bond discounts/premiums are amortized over the life of the related debt using the straight-line method. Compensated absences are liquidated by those funds that have salary and wage expenditures. In prior years, long-term liabilities, such as compensated absences, of the governmental activities were liquidated in the General and Special Revenue Funds.

## **12. Long-Term Liabilities (continued)**

Total interest incurred and expensed in the governmental activities and the business-type activities for the current fiscal year was \$1,640,686 and \$1,722,629, respectively.

The City is subject to a legal debit margin of 10% of total assessed property value. The City's net assessed value is \$6,978,634,243. The City has \$0 of outstanding general obligation debt. The City has a total of \$697,863,424 (100%) of outstanding legal debt margin remaining.

## **13. Conduit Debt**

From time to time, the City has issued Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the City, nor the State, or any political subdivision thereof, is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

At the end of the current fiscal year, there were 9 series of Revenue Bonds outstanding. The current aggregate principal amount payable for the series totaled \$394,996,348. The original issue amounts totaled \$444,767,034.

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**14. Nonspendable, Restricted, Committed, and Assigned Fund Balances**

The following is a summary of restricted, committed, and assigned fund balances of the governmental funds at the end of the current fiscal year:

|                                     | General   | Fire      | SPLOST     | General<br>Government<br>Capital Projects | Nonmajor<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|-------------------------------------|-----------|-----------|------------|-------------------------------------------|-----------------------------------|--------------------------------|
| <b>Nonspendable:</b>                |           |           |            |                                           |                                   |                                |
| Prepaid items                       | \$ 116    | \$ 0      | \$ 0       | \$ 2,028,000                              | \$ 3,584                          | \$ 2,031,700                   |
| <b>Restricted for:</b>              |           |           |            |                                           |                                   |                                |
| Police facilities and equipment     | 0         | 0         | 0          | 0                                         | 1,978,164                         | 1,978,164                      |
| Fire facilities and equipment       | 0         | 0         | 0          | 0                                         | 2,621,853                         | 2,621,853                      |
| Streets facilities and equipment    | 0         | 0         | 0          | 0                                         | 19,150                            | 19,150                         |
| Community Service Center operations | 0         | 0         | 0          | 0                                         | 2,084,020                         | 2,084,020                      |
| Recreation facilities and equipment | 0         | 0         | 0          | 0                                         | 509,958                           | 509,958                        |
| Neighborhood improvements           | 0         | 0         | 0          | 0                                         | 288,682                           | 288,682                        |
| Midtown development                 | 0         | 0         | 0          | 0                                         | 1,739,558                         | 1,739,558                      |
| Capital projects                    | 0         | 0         | 31,112,550 | 9,042,267                                 | 0                                 | 40,154,817                     |
| Debt service                        | 0         | 0         | 0          | 0                                         | 1,313,785                         | 1,313,785                      |
|                                     | 0         | 0         | 31,112,550 | 9,042,267                                 | 10,555,170                        | 50,709,987                     |
| <b>Committed for:</b>               |           |           |            |                                           |                                   |                                |
| Cemetery improvements               | 0         | 0         | 0          | 0                                         | 614,014                           | 614,014                        |
| Tree replacement                    | 50,008    | 0         | 0          | 0                                         | 0                                 | 50,008                         |
| Energy efficiency retrofits         | 0         | 0         | 0          | 0                                         | 3,501                             | 3,501                          |
|                                     | 50,008    | 0         | 0          | 0                                         | 617,515                           | 667,523                        |
| <b>Assigned for:</b>                |           |           |            |                                           |                                   |                                |
| Fire operations                     | 0         | 1,439,510 | 0          | 0                                         | 0                                 | 1,439,510                      |
| Police operations                   | 0         | 0         | 0          | 0                                         | 135,890                           | 135,890                        |
| Community Service Center operations | 0         | 0         | 0          | 0                                         | 2,749,664                         | 2,749,664                      |
| Economic development                | 0         | 0         | 0          | 0                                         | 8,749,971                         | 8,749,971                      |
| Tourism and City promotion          | 0         | 0         | 0          | 0                                         | 589,397                           | 589,397                        |
| Budget                              | 4,716,722 | 0         | 0          | 0                                         | 0                                 | 4,716,722                      |
| Capital projects                    | 181,648   | 0         | 2,717,980  | 21,951,303                                | 518,824                           | 25,369,755                     |
| Debt service                        | 0         | 0         | 0          | 0                                         | 2,689,020                         | 2,689,020                      |
|                                     | 4,898,370 | 1,439,510 | 2,717,980  | 21,951,303                                | 15,432,766                        | 46,439,929                     |

## **15. Self-Insurance**

### **General Insurance**

During fiscal year 1993, the City established its General Insurance Internal Service Fund, which includes workers' compensation, property, and general liability. Property and liability claims are insured through a private insurance carrier, and subject to various deductibles that are paid from City funds. On January 1, 2013, the City established a self-insurance program for workers' compensation.

As part of the newly established self-insurance program, the City has utilized the services of a broker and a third-party administrator. The broker and third-party administrator assist to determine the self-insurance funding requirements using data from the City's claim history. The third-party administrator files claims, and forms required by the State of Georgia and provides risk control services. The City has also established excess workers' compensation coverage with Midwest Employers Casualty to assist with claims exceeding \$750,000.

Settled claims in the past three years have not exceeded the coverages.

### **Health Insurance**

The City provides health care benefits to its full-time and retired employees and their dependents through a self-insured plan administered by Healthgram. Under this arrangement, the City is responsible for paying all claims but purchases reinsurance policies through an insurance provider that is responsible for paying claims in excess of agreed-upon specific and aggregate levels.

### **Liabilities**

Liabilities of the funds are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNR). Changes in the balances of claims liabilities during the past two fiscal years are as follows:

## **15. Self-Insurance (continued)**

|                                                | <b><u>June 30, 2023</u></b> | <b><u>June 30, 2022</u></b> |
|------------------------------------------------|-----------------------------|-----------------------------|
| <b>General Insurance Internal Service Fund</b> |                             |                             |
| Balance, beginning of year                     | \$ 1,193,468                | \$ 1,191,498                |
| Current year claims and changes in estimate    | 353,942                     | 281,155                     |
| Claim payments                                 | <u>(380,770)</u>            | <u>(279,185)</u>            |
| Balance, end of year                           | <b><u>\$ 1,166,640</u></b>  | <b><u>\$ 1,193,468</u></b>  |
| <b>Employee Benefits Internal Service Fund</b> |                             |                             |
| Balance, beginning of year                     | \$ 575,938                  | \$ 805,486                  |
| Current year claims and changes in estimate    | 7,954,773                   | 6,323,513                   |
| Claim payments                                 | <u>(7,938,299)</u>          | <u>(6,553,061)</u>          |
| Balance, end of year                           | <b><u>\$ 592,412</u></b>    | <b><u>\$ 575,938</u></b>    |

## **16. Pension Plans**

### **Defined Benefit Pension Plans**

The City contributes and participates in two pension plans: a single-employer, defined benefit plan (Pension Plan A) and an agent multiple-employer, defined benefit plan (Pension Plan B). Each plan's assets may be used only for the payment of benefits to the members of that plan, in accordance with the terms of the plan. See Note 2 – Summary of Significant Accounting Policies and Note 3 - Cash and Investments for basis of accounting and reporting of investments.

### **Pension Plan A**

*Plan Description.* The City of Gainesville Retirement Plan A was established February 24, 1941, and was restated July 1, 1994. The Plan was established by the City to provide retirement benefits to substantially all full-time civil service employees. Employees in Pension Plan A do not participate in Federal Social Security with the City. Pension Plan A provides pension benefits, death, and disability benefits. This plan was established in accordance with the City Charter and State statutes. The City Council provides for the benefits and funding policy through a City ordinance and maintains the authority to change the policy. Costs of administering the plan are financed through contributions and earnings.

Management of the Retirement Plan A is vested in the Retirement Plan A Board ("Board"), which consists of seven members – six members are elected by active and retired plan members and one is appointed by position.

## **16. Pension Plans (continued)**

### **Pension Plan A (continued)**

Each Board member represents different groups of participants which are retirees, Water Resources department, Police department, Fire department, and three representatives for all other employees.

There is no stand-alone financial report issued for Pension Plan A.

At July 1, 2023, the date of the most recent actuarial valuation, participants consist of the following:

|                                                                              |            |
|------------------------------------------------------------------------------|------------|
| Retirees and beneficiaries currently receiving benefits                      | 306        |
| Terminated vested participants entitled to<br>but not yet receiving benefits | 61         |
| Active participants                                                          | 481        |
| Total number of participants                                                 | <u>848</u> |

*Benefits Provided.* Employees hired before July 1, 2008, are eligible for normal retirement upon completion of twenty-five years of service or age 60 with at least five years of service. The normal retirement benefit payable for life is 3.0% of the average monthly salary for the highest consecutive five years of service multiplied by the years of service, not to exceed thirty-three years. Benefits vest after ten years of service. An early retirement option is available upon completion of twenty years of service. However, benefits are reduced by 2% for each year the commencement date precedes the normal retirement date. Public safety employees hired on or after July 1, 2008, are eligible for normal retirement upon age 50 and completion of twenty-five years of service or age 60 with at least ten years of service. The normal retirement benefit payable for life is 2.5% of the average monthly salary for the highest consecutive five years of service multiplied by the years of service, not to exceed thirty-three years. Benefits vest after ten years of service. An early retirement option is available upon completion of twenty years of service. However, benefits are reduced by 1.65% for each year the commencement date precedes the normal retirement date. All other employees hired on or after July 1, 2008, are eligible for normal retirement upon age 60 and completion of twenty-five years of service or age 60 with at least ten years of service. The normal retirement benefit payable for life is 2.5% of the average monthly salary for the highest consecutive five years of service multiplied by the years of service, not to exceed thirty-three years. Benefits vest after ten years of service. An early retirement option is available upon completion of twenty years of service.

## **16. Pension Plans (continued)**

### **Pension Plan A (continued)**

However, benefits are reduced by 1.65% for each year the commencement date precedes the normal retirement date.

*Contributions.* The contribution requirements of plan members and the City are established by plan policy and may be amended under requirements by City Council. Plan members are required to contribute 13.2% of their annual covered salary. The City is required to contribute a matching percentage of 13.2% of annual covered payroll, actuarially determined as an amount that, when combined with plan member contributions is expected to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. Contributions are recognized when due, pursuant to formal or contractual commitments. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

*Investment Policy.* The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the Board. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the pension plan. The following was the City's adopted asset allocation policy at the end of the current fiscal year:

| <b><u>Asset Class</u></b> | <b><u>Target<br/>Allocation</u></b> |
|---------------------------|-------------------------------------|
| Domestic Equity           | 55%                                 |
| Fixed Income (core)       | 35%                                 |
| Real Estate               | 10%                                 |
| Totals                    | 100%                                |

*Rate of return.* For the current fiscal year, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 7.00 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.



**CITY OF GAINESVILLE, GEORGIA**  
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**16. Pension Plans (continued)**

**Pension Plan A (continued)**

*Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions.* At the end of the current fiscal year, the City reported a net pension liability of \$68,310,205. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2023. For the current fiscal year, the City recognized pension expense of \$8,448,150.

The components of the net pension liability for the City and CVB Component Unit are as follows:

| <b>Changes in the Net Pension Liability</b>                                | <b>CVB Component Unit</b> | <b>City</b>           | <b>Total</b>          |
|----------------------------------------------------------------------------|---------------------------|-----------------------|-----------------------|
| <b>Total Pension Liability</b>                                             |                           |                       |                       |
| Service Cost                                                               | \$ 77,892                 | \$ 3,668,694          | \$ 3,746,586          |
| Interest                                                                   | 259,798                   | 12,236,488            | 12,496,286            |
| Differences between expected and actual experience                         | 5,699                     | 268,414               | 274,113               |
| Benefit payments                                                           | (240,373)                 | (11,321,560)          | (11,561,933)          |
| Net change in Total Pension Liability                                      | 103,016                   | 4,852,036             | 4,955,052             |
| Total Pension Liability, Balances as of June 30, 2022                      | 3,753,696                 | 176,799,057           | 180,552,753           |
| Total Pension Liability, Balances as of June 30, 2023                      | <u>\$ 3,856,712</u>       | <u>\$ 181,651,093</u> | <u>\$ 185,507,805</u> |
| <b>Plan fiduciary net position</b>                                         |                           |                       |                       |
| Contributions - city                                                       | \$ 87,898                 | \$ 4,140,019          | \$ 4,227,917          |
| Contributions - member                                                     | 87,898                    | 4,140,019             | 4,227,917             |
| Net investment income                                                      | (18,113)                  | (853,124)             | (871,237)             |
| Benefit payments                                                           | (240,373)                 | (11,321,560)          | (11,561,933)          |
| Administrative expenses                                                    | (9,371)                   | (441,366)             | (450,737)             |
| Net changes in fiduciary net position                                      | (92,061)                  | (4,336,012)           | (4,428,073)           |
| Plan Fiduciary Net Position, Balances as of June 30, 2022                  | 2,528,600                 | 119,097,073           | 121,625,673           |
| Plan Fiduciary Net Position, Balances as of June 30, 2023                  | 2,436,539                 | 114,761,061           | 117,197,600           |
| Changes in participant fund allocation                                     | (33,048)                  | 33,048                | 0                     |
| Employer's Net Pension Liability                                           | <u>\$ 1,387,125</u>       | <u>\$ 66,923,080</u>  | <u>\$ 68,310,205</u>  |
| Plan fiduciary net position as a percentage of the total pension liability | 63.18%                    | 63.18%                | 63.18%                |
| Covered payroll                                                            | \$ 650,403                | \$ 31,379,271         | \$ 32,029,674         |
| Employer's Net pension liability as a percentage of covered payroll        | 213.27%                   | 213.27%               | 213.27%               |

**CITY OF GAINESVILLE, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**16. Pension Plans (continued)**

**Pension Plan A (continued)**

At the end of the current fiscal year, the City and CVB Component Unit reported deferred outflows of resources and deferred inflows of resources related to the plan from the following sources:

|                                                                                  | CVB Component Unit             |                               | City                           |                               | Totals                         |                               |
|----------------------------------------------------------------------------------|--------------------------------|-------------------------------|--------------------------------|-------------------------------|--------------------------------|-------------------------------|
|                                                                                  | Deferred Outflows of Resources | Deferred Inflows of Resources | Deferred Outflows of Resources | Deferred Inflows of Resources | Deferred Outflows of Resources | Deferred Inflows of Resources |
| Differences between expected and actual experience                               | \$ 91,084                      | \$ 0                          | \$ 4,394,446                   | \$ 0                          | \$ 4,485,530                   | \$ 0                          |
| Changes in participant fund allocation                                           | 175,003                        | 0                             | 254,294                        | (429,297)                     | 429,297                        | (429,297)                     |
| Net difference between projected and actual earnings on pension plan investments | 227,935                        | 0                             | 10,996,830                     | 0                             | 11,224,765                     | 0                             |
| Totals                                                                           | <u>\$ 494,022</u>              | <u>\$ 0</u>                   | <u>\$ 15,645,570</u>           | <u>\$ (429,297)</u>           | <u>\$ 16,139,592</u>           | <u>\$ (429,297)</u>           |

Amounts reported as deferred outflows and deferred inflows of resources will be recognized in pension expense as follows:

| Fiscal Year | CVB Component Unit | City                 | Total                |
|-------------|--------------------|----------------------|----------------------|
| 2024        | \$ 115,110         | \$ 3,545,469         | \$ 3,660,579         |
| 2025        | 82,128             | 2,529,607            | 2,611,735            |
| 2026        | 236,820            | 7,294,231            | 7,531,051            |
| 2027        | 59,964             | 1,846,966            | 1,906,930            |
| Totals      | <u>\$ 494,022</u>  | <u>\$ 15,216,273</u> | <u>\$ 15,710,295</u> |

## **16. Pension Plans (continued)**

### **Pension Plan A (continued)**

*Actuarial Assumptions.* The total pension liability in the July 1, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                               |                                                                                   |
|-------------------------------|-----------------------------------------------------------------------------------|
| Inflation                     | 2.75%                                                                             |
| Projected salary increases    | Inflation plus merit increases that vary by service, ranging from 0.00% to 11.00% |
| Cost of living adjustments    | 0.00%                                                                             |
| Net investment rate of return | 7.00%, net of investment expense, including inflation                             |
| Actuarial cost method         | Entry age                                                                         |
| Amortization method           | Level percent of payroll, using 2.75% annual increases                            |
| Remaining amortization period | 1-28 years (closed periods)                                                       |

Pre-retirement mortality rates are based on the sex-distinct RP-2014 Employee Mortality Table. Healthy annuitant mortality rates are based on the sex-distinct RP-2014 Blue Collar Healthy Annuitant Mortality Table with rates adjusted 120%, set forward two years for males only. Disabled mortality rates were based on the sex-distinct RP-2014 Disabled Retiree Mortality Table. All mortality tables are projected generationally with Scale MP-2015.

The mortality and economic actuarial assumptions used in the July 1, 2022 and the July 1, 2023 valuations were based on the results of an actuarial experience study for the period of July 1, 2010 through June 30, 2015, and a subsequent review of economic assumptions as of July 1, 2018.

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 returns are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

## **16. Pension Plans (continued)**

### **Pension Plan A (continued)**

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation at the end of the current fiscal year are summarized in the following table:

| <b>Asset Class</b>        | <b>Target Allocation</b> | <b>Long-Term Expected Real Rate of Return</b> |
|---------------------------|--------------------------|-----------------------------------------------|
| U.S. large cap equity     | 40%                      | 4.10%                                         |
| U.S. small/mid cap equity | 10%                      | 4.55%                                         |
| U.S. direct real estate   | 15%                      | 3.54%                                         |
| Absolute Return           | 10%                      | 3.04%                                         |
| Private equity            | 10%                      | 7.40%                                         |
| U.S. fixed income         | 15%                      | 1.05%                                         |
| Total                     | 100%                     |                                               |

*Discount Rate.* The discount rate used to measure the total pension liability was 7.00 percent. The projection of cash flows used to determine the discount rate assumed that plan members and the City will each contribute 13.2 percent of pay, for a total of 26.4 percent. Based on those assumptions, the 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 Plan investments was applied to the projected benefit payments to determine the total pension liability.

*Sensitivity of the Net Pension Liability to Changes in the Discount Rate.* The following presents what the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (6.00 percent) or one percentage-point higher (8.00 percent) than the current rate:

|                       | <b>1% Decrease<br/>6.0%</b> | <b>Current Rate<br/>7.0%</b> | <b>1% Increase<br/>8.0%</b> |
|-----------------------|-----------------------------|------------------------------|-----------------------------|
| CVB Component Unit    | \$ 1,870,155                | \$ 1,387,125                 | \$ 1,043,442                |
| City                  | 88,084,311                  | 66,923,080                   | 49,146,127                  |
| Net Pension Liability | <u>\$ 89,954,466</u>        | <u>\$ 68,310,205</u>         | <u>\$ 50,189,569</u>        |

## **16. Pension Plans (continued)**

### **Pension Plan A (continued)**

*Plan Fiduciary Net Position.* The financial statements of this plan are included as an employee pension trust fund within this report (Exhibits J-3 and J-4). There is no separately issued stand-alone financial report for this pension plan.

### **Pension Plan B**

*Plan Description.* Pension Plan B is the Georgia Municipal Employees Benefit System (GMEBS), a state-wide agent, multiple-employer plan that acts as a common investment and administrative agent for municipalities in the State. The plan is administered by the Georgia Municipal Association (GMA) and provides pension benefits, death, and disability benefits, which were established and may be amended by City Council Ordinance and change of contract with GMA. The City elected to participate in GMEBS as of July 1, 1994 as the result of City Ordinance and a contract between the City and the GMEBS.

Control over the operation and administration of the plan is vested with GMEBS along with custody of the plan assets. The plan provides that the City has no liability with respect to payments or benefits or otherwise under the plan except to pay over to GMEBS such actuarially determined contributions as are required to meet minimum funding standards of the Public Retirement Systems Standards Law and provide benefits thereunder.

The annual report and more detailed information regarding the plan can be obtained at [www.gacities.com](http://www.gacities.com)

## **16. Pension Plans (continued)**

### **Pension Plan B (continued)**

At January 1, 2023, the date of the most recent actuarial valuation, participants consist of the following:

|                                                                              |                   |
|------------------------------------------------------------------------------|-------------------|
| Retirees and beneficiaries currently receiving benefits                      | 78                |
| Terminated vested participants entitled to<br>but not yet receiving benefits | 47                |
| Active participants                                                          | <u>123</u>        |
| Total number of participants                                                 | <u><u>248</u></u> |

*Benefits Provided.* Regular full-time employees who are non-civil service and who are not eligible to participate in any other retirement program of the City may participate in Plan B at the commencement of employment. Pension Plan B employees also participate in Social Security. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 65 with no reduction in benefit. Members are eligible for early retirement with reduced benefits based on the early retirement at age 55 with ten years of total service. The benefit formula is 1.25% - 2.00% with a five-year vesting schedule.

*Contributions.* Employees make no contributions to the plan. The City is required to contribute the remaining amounts necessary to fund the plan in compliance with the minimum funding standards of the Public Retirement Systems Standards Law. This funding policy, as specified by ordinance, has been the same since the inception of the plan. The City's contributions for the current fiscal year totaled \$357,809 or 4.03% of covered payroll. The administrative expenses set by contract with GMEBS are in addition to the state-required annual funding requirement. The Council provides for the benefits and funding policy through City ordinance and maintains the authority to change the policy.

**CITY OF GAINESVILLE, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

**16. Pension Plans (continued)**

**Pension Plan B (continued)**

*Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions.* At the end of the current fiscal year, the City reported a net pension liability of \$1,826,967. The net pension liability was measured as of September 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2023. For the current fiscal year, the City recognized pension expense of \$535,581. The Governmental Activities' net pension liability is liquidated by the General Fund, Community Service Center Special Revenue Fund, and Fire Special Revenue Fund.

The components of the net pension liability are as follows:

| <b>Changes in the Net Pension Liability</b>                                | <b>Parks and Recreation Component</b> | <b>City</b>         | <b>Totals</b>       |
|----------------------------------------------------------------------------|---------------------------------------|---------------------|---------------------|
| <b>Total Pension Liability</b>                                             |                                       |                     |                     |
| Service Cost                                                               | \$ 43,298                             | \$ 126,961          | \$ 170,259          |
| Interest                                                                   | 181,166                               | 531,233             | 712,399             |
| Differences between expected and actual experience                         | (65,555)                              | (192,225)           | (257,780)           |
| Benefit payments                                                           | (167,937)                             | (492,441)           | (660,378)           |
| Net change in Total Pension Liability                                      | (9,028)                               | (26,472)            | (35,500)            |
| Total Pension Liability, Balances as of June 30, 2022                      | 2,497,163                             | 7,322,405           | 9,819,568           |
| Total Pension Liability, Balances as of June 30, 2023                      | <u>\$ 2,488,135</u>                   | <u>\$ 7,295,933</u> | <u>\$ 9,784,068</u> |
| <b>Plan fiduciary net position</b>                                         |                                       |                     |                     |
| Contributions                                                              | 103,297                               | 302,898             | 406,195             |
| Net investment income                                                      | (394,572)                             | (1,156,999)         | (1,551,571)         |
| Benefit payments                                                           | (167,937)                             | (492,441)           | (660,378)           |
| Administrative expenses                                                    | (8,106)                               | (23,773)            | (31,879)            |
| Net changes in fiduciary net position                                      | (467,318)                             | (1,370,315)         | (1,837,633)         |
| Plan Fiduciary Net Position, Balances as of June 30, 2022                  | 2,490,847                             | 7,303,887           | 9,794,734           |
| Plan Fiduciary Net Position, Balances as of June 30, 2023                  | <u>\$ 2,023,529</u>                   | <u>\$ 5,933,572</u> | <u>\$ 7,957,101</u> |
| Employer's Net Pension Liability                                           | <u>\$ 464,606</u>                     | <u>\$ 1,362,361</u> | <u>\$ 1,826,967</u> |
| Plan fiduciary net position as a percentage of the total pension liability | 81.33%                                | 81.33%              | 81.33%              |
| Covered payroll                                                            | \$ 1,309,991                          | \$ 3,841,276        | \$ 5,151,267        |
| Net pension liability as a percentage of covered payroll                   | 35.47%                                | 35.47%              | 35.47%              |

**CITY OF GAINESVILLE, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

**16. Pension Plans (continued)**

**Pension Plan B (continued)**

At the end of the current fiscal year, the City and Parks and Recreation Component Unit reported deferred outflows of resources and deferred inflows of resources related to the plan from the following sources:

|                                                                                     | <b>Parks and Recreation<br/>Component Unit</b> |                                              | <b>City</b>                                   |                                              | <b>Totals</b>                                 |                                              |
|-------------------------------------------------------------------------------------|------------------------------------------------|----------------------------------------------|-----------------------------------------------|----------------------------------------------|-----------------------------------------------|----------------------------------------------|
|                                                                                     | <b>Deferred<br/>Outflows of<br/>Resources</b>  | <b>Deferred<br/>Inflows of<br/>Resources</b> | <b>Deferred<br/>Outflows of<br/>Resources</b> | <b>Deferred<br/>Inflows of<br/>Resources</b> | <b>Deferred<br/>Outflows of<br/>Resources</b> | <b>Deferred<br/>Inflows of<br/>Resources</b> |
| Differences between expected and actual experience                                  | \$ 96,940                                      | \$ (49,166)                                  | \$ 284,254                                    | \$ (144,169)                                 | \$ 381,194                                    | \$ (193,335)                                 |
| Change of assumptions                                                               | 11,853                                         | 0                                            | 34,755                                        | 0                                            | 46,608                                        | 0                                            |
| Changes in participant fund allocation                                              | 16,997                                         | 0                                            | 1,125                                         | (18,122)                                     | 18,122                                        | (18,122)                                     |
| Net difference between projected and actual earnings<br>on pension plan investments | 255,464                                        | 0                                            | 749,098                                       | 0                                            | 1,004,562                                     | 0                                            |
| Contributions subsequent to the measurement date                                    | 76,206                                         | 0                                            | 223,461                                       | 0                                            | 299,667                                       | 0                                            |
| Totals                                                                              | <u>\$ 457,460</u>                              | <u>\$ (49,166)</u>                           | <u>\$ 1,292,693</u>                           | <u>\$ (162,291)</u>                          | <u>\$ 1,750,153</u>                           | <u>\$ (211,457)</u>                          |

The \$299,667 of deferred outflows of resources resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net position liability in the fiscal year ending June 30, 2024. Other amounts reported as deferred outflows and deferred inflows of resources will be recognized in pension expense as follows:

| <b>Fiscal Year</b> | <b>Parks and<br/>Recreation<br/>Component Unit</b> | <b>City</b>       | <b>Totals</b>       |
|--------------------|----------------------------------------------------|-------------------|---------------------|
| 2024               | \$ 107,404                                         | \$ 293,322        | \$ 400,726          |
| 2025               | 52,812                                             | 144,231           | 197,043             |
| 2026               | 50,545                                             | 138,038           | 188,583             |
| 2027               | 121,327                                            | 331,350           | 452,677             |
| Totals             | <u>\$ 332,088</u>                                  | <u>\$ 906,941</u> | <u>\$ 1,239,029</u> |



## **16. Pension Plans (continued)**

### **Pension Plan B (continued)**

*Actuarial Assumptions.* The total pension liability in the January 1, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                               |                                          |
|-------------------------------|------------------------------------------|
| Inflation                     | 2.25%                                    |
| Projected salary increases    | 2.25% plus service-based merit increases |
| Cost of living adjustments    | 0.00%                                    |
| Net investment rate of return | 7.375%                                   |
| Actuarial cost method         | Projected unit credit                    |
| Amortization method           | Closed level dollar                      |
| Remaining amortization period | 10 years                                 |

Healthy mortality rates were based on the Sex-Distinct Pri-2012 Head-County Weighted Healthy Retiree Mortality Table with rates multiplied by 1.25. Disabled mortality rates were based on the Sex-Distinct Pri-2012 Head-County Weighted Disabled Retiree Mortality Table with rates multiplied by 1.25.

The mortality and economic actuarial assumptions used in the January 1, 2023 valuation were based on the results of an actuarial experience study conducted during the period of November and December 2019.

## **16. Pension Plans (continued)**

### **Pension Plan B (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 weighing 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 September 30, 2022, are summarized in the following table:

| <b><u>Asset Class</u></b> | <b><u>Target Allocation</u></b> | <b><u>Long-Term Expected Real Rate of Return</u></b> |
|---------------------------|---------------------------------|------------------------------------------------------|
| Domestic equity           | 45%                             | 6.40%                                                |
| International equity      | 20%                             | 6.80%                                                |
| Global fixed income       | 5%                              | 0.46%                                                |
| Domestic fixed income     | 20%                             | 0.40%                                                |
| Real estate               | 10%                             | 3.90%                                                |
| Total                     | <u>100%</u>                     |                                                      |

*Discount Rate.* The discount rate used to measure the total pension liability was 7.375 percent. The projection of cash flows used to determine the discount rate assumed that contributions from employer will be made at contractually required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

## **16. Pension Plans (continued)**

### **Pension Plan B (continued)**

*Sensitivity of the Net Pension Liability to Changes in the Discount Rate.* The following presents what the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (6.375 percent) or one percentage-point higher (8.375 percent) than the current rate:

|                                    | <b>1% Decrease<br/>6.375%</b> | <b>Current Rate<br/>7.375%</b> | <b>1% Increase<br/>8.375%</b> |
|------------------------------------|-------------------------------|--------------------------------|-------------------------------|
| Park and Recreation Component Unit | \$ 715,268                    | \$ 464,606                     | \$ 237,789                    |
| City                               | 2,145,805                     | 1,362,361                      | 713,368                       |
| Net Pension Liability              | <u>\$ 2,861,073</u>           | <u>\$ 1,826,967</u>            | <u>\$ 951,157</u>             |

*Plan Fiduciary Net Position.* Detailed information about the Plan's fiduciary net position is available in the separately issued Georgia Municipal Employees Benefit System financial report.

### **Pension expense**

|                                                                                                          | <b>Pension<br/>Plan A</b> | <b>Pension<br/>Plan B</b> | <b>Total</b>        |
|----------------------------------------------------------------------------------------------------------|---------------------------|---------------------------|---------------------|
| Service cost                                                                                             | \$ 3,746,586              | \$ 170,259                | \$ 3,916,845        |
| Interest                                                                                                 | 12,496,286                | 712,399                   | 13,208,685          |
| Member contributions                                                                                     | (4,227,917)               | 0                         | (4,227,917)         |
| Projected earnings on plan investments                                                                   | (8,389,308)               | (711,813)                 | (9,101,121)         |
| Expensed portion of current-period differences between expected and actual experience                    | 54,823                    | (64,445)                  | (9,622)             |
| Expensed portion of current-period differences between actual and projected earnings on plan investments | 1,852,109                 | 452,676                   | 2,304,785           |
| Administrative expense                                                                                   | 450,737                   | 31,879                    | 482,616             |
| Recognition of deferred inflows and outflows as pension expense                                          | <u>2,464,834</u>          | <u>(55,374)</u>           | <u>2,409,460</u>    |
| Pension expense (income)                                                                                 | <u>\$ 8,448,150</u>       | <u>\$ 535,581</u>         | <u>\$ 8,983,731</u> |

## **16. Pension Plans (continued)**

### **Other Plans**

In addition to the plans above, various City employees are also covered under the pension plans of the Georgia Firefighters' Pension Fund and the Peace Officers' Annuity and Benefit Fund of Georgia. Further information regarding these plans can be obtained from the plans' annual reports. These plans are immaterial to the financial statements.

## **17. Deferred Compensation Plan**

The City provides retirement benefits for its employees through a deferred compensation, defined contribution plan. The Plan was created under Internal Revenue Code Sections 457 and 401(a). The Plan is administered by the Nationwide, an independent third party. All employees who are considered full-time are eligible to participate in the Plan. The City Council provides for the benefits and funding policy through a City ordinance and maintains the authority to change the policy.

Under the terms of the Plan, employees may defer a portion of their salary through voluntary contributions to the Plan. Employees may defer the lesser of 100 percent of their annual salary or up to \$20,500 of their salary, the maximum allowable by federal law. The City does not contribute to the Plan.

Employee contributions are vested 100% at the time of contribution. Amounts held in the Plan are not available to the employees until termination, retirement, death, or unforeseeable emergency.

During the fiscal year, the City contributed \$0 to the plan based on covered salaries of \$38,344,417. Plan members made voluntary contributions of \$510,637 to the plan.

The City has no fiduciary relationship with the plans, and plan assets are not available to the City or its general creditors. The Plans assets are held in trust by the administrator for the exclusive benefit of the participants of the Plans.

## **18. Post-Employment Benefits Other Than Pensions**

*Plan Description.* The City of Gainesville Other Postemployment Benefits Plan (the “OPEB Plan”) is a defined benefit postretirement health care and prescription drug plan. The OPEB plan is administered through the Georgia Municipal Employees Benefit System (GMEBS), an agent multiple-employer OPEB Plan administered by the Georgia Municipal Association (GMA). The City has established provisions, which assign the authority to the City Council members to establish and amend the benefit provisions of the plan.

The annual report and more detailed information regarding the plan can be obtained at [www.gacities.com](http://www.gacities.com)

At July 1, 2022, the date of the most recent actuarial valuation, participants consist of the following:

|                                                                      |            |
|----------------------------------------------------------------------|------------|
| Retirees and beneficiaries currently receiving benefits              | 171        |
| Vested terminated members entitled to but not yet receiving benefits | 0          |
| Active participants                                                  | 626        |
| Total number of participants                                         | <u>797</u> |

*Benefits Provided.* City employees become eligible after 20 years of service. Benefits valued herein are for retiree medical and prescription drug. Life insurance, vision, and dental are optional, paid in full by retirees and are not valued here. Coverage is for the retiree’s lifetime for retirees hired before 2002, but ceases at age 65 if hired after 2001; spouses have the same coverage provisions. Retirees hired before July 1, 2008, or those with 20 years of service, get a 50% City-paid Supplement. Retirees hired after June 30, 2008 with 20 years of service get a 25% City-paid Supplement, which increases up to 50% with additional service.

## **18. Post-Employment Benefits Other Than Pensions (continued)**

*Contributions.* The City has not elected to advance fund the OPEB Plan, but rather maintains the OPEB Plan on a “pay-as-you-go” basis, in that claims are paid as they arise, rather than establishing an irrevocable trust to accumulate restricted funds. The GMA issues a publicly available financial report that includes financial statements and required supplementary information for GMEBS. The City Council provides for the benefits and funding policy through City ordinance and maintains the authority to change the policy. The City’s contributions for the current fiscal year totaled \$1,731,036 or 5.34% of covered employee payroll.

*OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB.* At the end of the current fiscal year, the City reported a net OPEB liability of \$24,124,786. The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined from actuarial valuations using data as of July 1, 2022 and measured by an actuarial valuation as of June 30, 2022. During the current fiscal year, the City recognized OPEB expense (revenue) of (\$479,728). The Governmental Activities’ net OPEB liability is liquidated by the General Fund, Community Service Center Special Revenue Fund, and Fire Special Revenue Fund.

**CITY OF GAINESVILLE, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

**18. Post-Employment Benefits Other Than Pensions (continued)**

The components of the net OPEB liability are as follows:

|                                                                            | Component<br>Units  | City                 | Totals               |
|----------------------------------------------------------------------------|---------------------|----------------------|----------------------|
| <b>Total OPEB Liability</b>                                                |                     |                      |                      |
| Service Cost                                                               | \$ 104,645          | \$ 1,105,112         | \$ 1,209,757         |
| Interest                                                                   | 66,163              | 698,720              | 764,883              |
| Differences between expected and actual experience                         | (62,069)            | (655,482)            | (717,551)            |
| Change in assumptions                                                      | (902,505)           | (9,531,003)          | (10,433,508)         |
| Benefit payments                                                           | (154,925)           | (1,636,111)          | (1,791,036)          |
| Net change in Total Pension Liability                                      | (948,691)           | (10,018,764)         | (10,967,455)         |
| Total OPEB Liability, Balances as of June 30, 2022                         | 2,262,208           | 32,830,033           | 35,092,241           |
| Total OPEB Liability, Balances as of June 30, 2023                         | <u>\$ 1,313,517</u> | <u>\$ 22,811,269</u> | <u>\$ 24,124,786</u> |
| <b>Plan fiduciary net position</b>                                         |                     |                      |                      |
| Contributions                                                              | 154,926             | 1,636,110            | 1,791,036            |
| Benefit payments                                                           | (154,926)           | (1,636,110)          | (1,791,036)          |
| Net changes in fiduciary net position                                      | 0                   | 0                    | 0                    |
| Plan Fiduciary Net Position, Balances as of June 30, 2022                  | 0                   | 0                    | 0                    |
| Plan Fiduciary Net Position, Balances as of June 30, 2023                  | <u>\$ 0</u>         | <u>\$ 0</u>          | <u>\$ 0</u>          |
| Employer's Net Pension Liability                                           | <u>\$ 1,313,517</u> | <u>\$ 22,811,269</u> | <u>\$ 24,124,786</u> |
| Plan fiduciary net position as a percentage<br>of the total OPEB liability | 0.00%               | 0.00%                | 0.00%                |
| Covered employee payroll                                                   | \$ 1,826,389        | \$ 31,718,114        | \$ 33,544,503        |
| Plan net OPEB liability as a percentage<br>of covered employee payroll     | 71.92%              | 71.92%               | 71.92%               |

**CITY OF GAINESVILLE, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2023**

**18. Post-Employment Benefits Other Than Pensions (continued)**

At the end of the current fiscal year, the City and its components units reported deferred outflows of resources and deferred inflows of resources related to the OPEB Plan from the following sources:

|                                                    | Component Units                |                               | City                           |                               | Totals                         |                               |
|----------------------------------------------------|--------------------------------|-------------------------------|--------------------------------|-------------------------------|--------------------------------|-------------------------------|
|                                                    | Deferred Outflows of Resources | Deferred Inflows of Resources | Deferred Outflows of Resources | Deferred Inflows of Resources | Deferred Outflows of Resources | Deferred Inflows of Resources |
| Differences between expected and actual experience | \$ 131,234                     | \$ (53,174)                   | \$ 1,740,132                   | \$ (579,174)                  | \$ 1,871,366                   | \$ (632,348)                  |
| Change of assumptions or other inputs              | 128,856                        | (765,872)                     | 1,683,381                      | (10,235,341)                  | 1,812,237                      | (11,001,213)                  |
| Contributions subsequent to the measurement date   | 155,462                        | 0                             | 2,127,124                      | 0                             | 2,282,586                      | 0                             |
| Totals                                             | \$ 415,552                     | \$ (819,046)                  | \$ 5,550,637                   | \$ (10,814,515)               | \$ 5,966,189                   | \$ (11,633,561)               |

The \$2,282,586 of deferred outflows of resources resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the fiscal year ending June 30, 2024. Other amounts reported as deferred outflows and deferred inflows of resources will be recognized in OPEB expense as follows:

| Fiscal Year | Component Units | City           | Totals         |
|-------------|-----------------|----------------|----------------|
| 2024        | \$ (172,565)    | \$ (2,281,800) | \$ (2,454,365) |
| 2025        | (33,332)        | (440,748)      | (474,080)      |
| 2026        | (42,548)        | (562,610)      | (605,158)      |
| 2027        | (99,254)        | (1,312,418)    | (1,411,672)    |
| 2028        | (99,254)        | (1,312,418)    | (1,411,672)    |
| Thereafter  | (112,003)       | (1,481,008)    | (1,593,011)    |
| Totals      | \$ (558,956)    | \$ (7,391,002) | \$ (7,949,958) |



## **18. Post-Employment Benefits Other Than Pensions (continued)**

*Actuarial Assumptions.* The total OPEB liability in the July 1, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                             |                                                                                                                                                                                                                                                                                                         |
|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Inflation                   | 2.75%                                                                                                                                                                                                                                                                                                   |
| Projected salary increases  | 3.00% to 14.25%, including inflation                                                                                                                                                                                                                                                                    |
| Actuarial cost method       | Entry age level                                                                                                                                                                                                                                                                                         |
| Discount rate               | 3.54%, 2.16% in previous year                                                                                                                                                                                                                                                                           |
| Healthcare cost trend rates | Pre-65 Medical: 7.00% trending down to 4.50% by 2032<br>Medicare Advantage: 4.50%. Pre-65 Prescription Drug:<br>7.00% trending down to 4.50% by 2032. Administrative<br>Expenses: 13.50%, then 3.00%                                                                                                    |
| Mortality rates             | Healthy mortality rates were based on sex distinct Pri-<br>2012 head-count weighted Employee Mortality Table<br>with rates multiplied by 1.25. Disabled mortality rates<br>were based on sex distinct Pri-2012 head-count<br>weighted Disabled Retiree Mortality Table with rates<br>multiplied by 1.25 |

The actuarial assumptions used in the July 1, 2022 valuation were based on the results of an actuarial experience study for Plan A for the period July 1, 2015 to June 30, 2020 and for Plan B for the period January 1, 2015 to June 30, 2019.

## **18. Post-Employment Benefits Other Than Pensions (continued)**

*Development of Long-Term Rate.* Since the City funds this plan on a pay-as-you-go basis, GASB requires the discount rate be based on a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale). To comply with this requirement, the discount rate is based on an index of 20-year, tax-exempt general obligation bonds. Specifically, the chosen rate is 3.54%, the Bond Buyer 20-Bond GO Index rate published closest to, but not later than, the measurement date of June 30, 2022.

*Sensitivity of the Net OPEB Liability to Changes in the Discount Rate.* The following presents what the net OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower (2.54%) or one percentage-point higher (4.54%) than the current rate. Also, shown is the Net OPEB Liability as if it were calculated using healthcare cost trend rates that were on percentage point lower or on percentage point higher than the current healthcare trend rates:

|                    | <b>1% Decrease<br/>2.54%</b> | <b>Current Rate<br/>3.54%</b> | <b>1% Increase<br/>4.54%</b> |
|--------------------|------------------------------|-------------------------------|------------------------------|
| Component Units    | \$ 1,452,628                 | \$ 1,313,517                  | \$ 1,191,987                 |
| City               | 25,227,166                   | 22,811,269                    | 20,700,736                   |
| Net OPEB Liability | <u>\$ 26,679,794</u>         | <u>\$ 24,124,786</u>          | <u>\$ 21,892,723</u>         |

|                    | <b>1%<br/>Decrease<br/>in Health<br/>Care Cost<br/>Trend<br/>Rates</b> | <b>Current<br/>Healthcare<br/>Cost Trend<br/>Rates</b> | <b>1%<br/>Increase<br/>in Health<br/>Care Cost<br/>Trend<br/>Rates</b> |
|--------------------|------------------------------------------------------------------------|--------------------------------------------------------|------------------------------------------------------------------------|
| Component Units    | \$ 1,174,295                                                           | \$ 1,313,517                                           | \$ 1,477,804                                                           |
| City               | 20,393,472                                                             | 22,811,269                                             | 25,664,397                                                             |
| Net OPEB Liability | <u>\$ 21,567,767</u>                                                   | <u>\$ 24,124,786</u>                                   | <u>\$ 27,142,201</u>                                                   |

*OPEB Plan Fiduciary Net Position.* Detailed information about the Plan's fiduciary net position is available in the separately issued Georgia Municipal Employees Benefit System financial report.

## **19. Hotel/Motel Lodging Tax**

The City has levied a 8% lodging tax in accordance with OCGA 48-13-51(b). The City is required to spend an amount equal to at least 62.5% for the purpose of promoting tourism, conventions, and trade shows or for facilities used for these purposes. A summary of the transactions for the current fiscal year follows:

|                                                |              |                         |
|------------------------------------------------|--------------|-------------------------|
| Lodging Tax Receipts                           | \$ 1,920,290 |                         |
| Disbursements for tourism and visitor programs | \$ 2,350,425 | 122.40% of tax receipts |

The City did not transfer any Hotel/Motel receipts to the General Fund during the current year.

## **20. Major Users/Taxpayers**

The ten major taxpayers of the City for the current fiscal year represent approximately 11 percent of the current year tax levy. The ten largest taxpayers are comprised of various types of entities including manufacturing and food processing.

The ten major customers of the water and sewer system are primarily from the poultry and food processing industry. The major users represent approximately 39 percent of the water sales and sewer charges from the system in current fiscal year.

## **21. Joint Ventures**

The City of Gainesville participates in three different task forces with various other governments throughout northeast Georgia, including Hall County, Forsyth County, Cherokee County, the Drug Enforcement Agency, and the Federal Bureau of Investigation.

The Organized Crime Drug Enforcement Task Force (OCDETF) Strike Force Group One Task Force disrupts illicit drug traffic, gathers, and reports intelligence related to drug trafficking, and conducts both undercover and traditional investigations to effectively prosecute cases in court. The Drug Enforcement Agency is responsible for the funding and reporting for the OCDETF Strike Force Group One Task Force. During the current fiscal year, the City paid \$134,194 in personnel costs for one police officer assigned to the OCDETF Strike Force Group One Task Force.

## **21. Joint Ventures (continued)**

The Safe Streets Task Force identifies and targets for prosecution criminal enterprises affecting northeast Georgia, such as organized crime groups responsible for drug trafficking, money laundering and crimes of violence. The Federal Bureau of Investigation is responsible for the funding and reporting for the Safe Streets Task Force. During the current fiscal year, the City paid \$120,957 in personnel costs for one police officer assigned to the Safe Streets Task Force.

Under Georgia law, the City, in conjunction with other cities and counties in the northeast Georgia area, is a member of the Georgia Mountains Regional Commission (GMRC) and is required to pay annual dues thereto. During the current fiscal year, the city paid \$40,530 in such dues. Membership in a regional commission (RC) is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34, which provides for the organizational structure of the RCs in Georgia. The RC Board membership includes the chief elected official in each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of an RC. A copy of the GMRC financial statements can be obtained from GMRC, 1310 West Ridge Road, Gainesville, GA 30501.

## **22. Related Organizations**

The City of Gainesville Housing Authority is considered a related organization to the City of Gainesville. The City appoints members to the Authority but does not have the ability to impose its will or create a financial benefit or burden for the Authority. The Authority provides low-income housing for the individuals in the City of Gainesville. The City received \$85,048 as payment-in-lieu-of-taxes during the current fiscal year.

## **23. Risk Pools**

The City participates in the State of Georgia Local Government Investment Pool. Assets in this pool are invested in the Georgia Fund 1, created by OCGA 36-83-8, which is a stable net asset investment pool that follows Standard and Poor's criteria for AAAf rated money market funds. However, Georgia Fund 1 operates in a manner consistent with Rule 2a-7 of the Investment Company Act of 1940 and is considered to be a 2a-7 like pool. The pool is not registered with the SEC as an investment company. The pool's primary objectives are safety of capital, investment income, liquidity and diversification while maintaining principal (\$1.00 per share value). Net asset value is calculated weekly to ensure stability. The pool distributes earnings (net of management fees) on a monthly basis and determines participant's shares sold and redeemed based on \$1.00 per share. Georgia Fund 1 is managed by the Georgia Office of the State Treasurer. The investment policies of Georgia Fund 1 are established by the Georgia State Depository Board.

## **24. Commitments and Contingencies**

### **Commitments**

Encumbrance accounting is employed as an extension of formal budgetary integration for the General Fund, special revenue funds, and capital projects funds. At the end of the current fiscal year, certain amounts which were previously restricted, committed, or assigned for specific purposes have been encumbered in the governmental funds. Significant encumbrances included in governmental fund balances are as follows:

|                             | <b><u>Restricted</u></b> | <b><u>Assigned</u></b>  |
|-----------------------------|--------------------------|-------------------------|
| General Fund                | \$ 0                     | \$ 38,933               |
| Nonmajor governmental funds | 26,706                   | 0                       |
|                             | <b><u>\$ 26,706</u></b>  | <b><u>\$ 38,933</u></b> |

## **24. Commitments and Contingencies (continued)**

### **Commitments, continued**

The City has active construction projects at the end of the current fiscal year. At fiscal year end, the City's commitments with contractors are as follows:

| <b>Project</b>                                       | <b>Amount<br/>Expended<br/>to Date</b> | <b>Remaining<br/>Commitment</b> |
|------------------------------------------------------|----------------------------------------|---------------------------------|
| Expansion of the water and sewer distribution system | \$ 75,736,082                          | \$ 56,499,286                   |
| Improvements to airport terminal                     | 800,513                                | 416,227                         |
| Improvements to recreational facilities              | 7,023,577                              | 7,240,941                       |
| City buildings and facilities improvements           | 28,462,250                             | 10,710,540                      |
| Improvements to roadways & sidewalks                 | 1,565,807                              | 900,816                         |
| Totals                                               | <u>\$ 113,588,229</u>                  | <u>\$ 75,767,810</u>            |

### **Contingencies**

The City is a defendant in several lawsuits. Management intends to contest these open cases vigorously. The City's legal counsel has stated that the outcome of these lawsuits is not presently determinable.

## **25. Tax Abatements**

The City is subject to tax incentives granted by the Gainesville and Hall County Development Authority (the "Authority"), an entity created by the State of Georgia and activated by the City of Gainesville and the Board of Commissioners of Hall County, Georgia. The authority can enter into agreements with companies for industrial projects to encourage the creation of jobs and new capital investment through an "Investment Assistance Program." Each agreement, negotiated on an individual basis, provides a property tax benefit to the company through a schedule of discounted valuation that reduces the fair market value of real and personal property and requires the company to enter into a sale-leaseback transaction with the Authority. The incentives may be granted to new and existing industrial businesses meeting an established set of criteria established by the Investment Assistance Committee. In return for a property tax benefit, a company is required to commit to creating jobs and capital investment within a defined period as part of a performance and accountability agreement with the Authority that includes provisions for the company to pay back a prorated portion of the benefit if they fail to meet the performance criteria by a specified date. For the City of Gainesville's current fiscal year, the cumulative property tax not collected by the City due to abatement programs was \$372,736.

## **26. Subsequent Events**

In July 2023, the City sold three lots formerly part of the Chattahoochee Golf Course for \$513,475 (a gain of \$483,917).

In September 2023, the City purchased property for \$385,750 for the purpose of extending the Midland Greenway from the Engine 209 Train Park to the Athens Street neighborhood.

In September 2023, the City, through Hall Area Transit, received \$272,872 from the Georgia Department of Transportation (GDOT) for the purchase of an additional transit vehicle and to make improvements to the Hall Area Transit Building.

In October of 2023, the City accepted a loan of \$200,000 with 100% principal forgiveness from the Drinking Water State Revolving Fund, administered by Georgia Environmental Finance Authority. The purpose of this loan is to comply with the US Environmental Protection Agency's Lead and Copper Rule which requires public water systems to complete an inventory of existing water service line materials by October 2024.

In October 2023, the City sold a lot in the 85 Business Park for \$3,382,725 (a gain of \$3,286,030).

In October 2023, the City received a contract for grant funds in the amount of \$2,538,760 from the Federal Aviation Administration and \$304,767 from GDOT for the rehabilitation of taxiways at the Lee Gilmer Memorial Airport.

In November 2023, the City, through its Midtown Tax Allocation District (TAD), approved TAD funding for up to \$350,000 for the construction of an office building, recreation deck, and retention pond in the Midtown TAD.

## **27. New Accounting Standards**

The City implemented GASB Statement No. 91, *Conduit Debt*, effective for the City's current fiscal year. The requirements of this statement are effective for periods beginning after December 15, 2021. The implementation of this new standard had no impact on the City's net position.

The City implemented GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, effective for the City's current fiscal year. The requirements of this statement are effective for periods beginning after June 15, 2022. The implementation of this new standard had no impact on the City's net position.

The City implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, effective for the City's current fiscal year. The requirements of this statement are effective for periods beginning after June 15, 2022. See Note 28 for the effect of this implementation.

The City implemented GASB Statement No. 99, *Omnibus 2022*, effective for the City's current fiscal year. The requirements of this statement are effective for periods beginning after June 15, 2022. The implementation of this new standard had no impact on the City's net position.

## **28. Changes in Beginning Balances**

### **Governmental Activities**

To implement GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, the City recorded an initial subscription liability and intangible right-to-use assets in the amount of \$843,562 on July 1, 2021. This adjustment restated beginning net position in the amount of \$68,600.



**28. Changes in Beginning Balances (continued)**

**Business-type Activities**

**Department of Water Resources Enterprise Fund**

To implement GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, the City recorded an initial subscription liability and intangible right-to-use assets in the amount of \$1,112,296 on July 1, 2021. This adjustment restated beginning net position in the amount of \$53,152.

***REQUIRED SUPPLEMENTARY INFORMATION***

**CITY OF GAINESVILLE, GEORGIA**  
**PENSION TRUST FUND (PENSION PLAN A)**  
**SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS**  
**LAST TEN FISCAL YEARS**  
**For the fiscal year ended June 30, 2023**  
**(Unaudited)**

|                                                                              | Fiscal Year End       |                       |                       |                       |
|------------------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|                                                                              | 2023                  | 2022                  | 2021                  | 2020                  |
| <b>Total pension liability</b>                                               |                       |                       |                       |                       |
| Service cost                                                                 | \$ 3,746,586          | \$ 3,891,771          | \$ 3,831,533          | \$ 3,679,859          |
| Interest                                                                     | 12,496,286            | 11,552,275            | 11,215,733            | 10,739,335            |
| Change of benefit terms                                                      | 0                     | 4,237,614             | 0                     | 0                     |
| Differences between expected and actual experience                           | 274,113               | 5,218,288             | 40,859                | 1,781,943             |
| Changes of assumptions                                                       | 0                     | 0                     | 0                     | 0                     |
| Benefit payments, including refunds of employee contributions                | (11,561,933)          | (10,975,839)          | (9,705,398)           | (9,388,847)           |
| Net change in total pension liability                                        | 4,955,052             | 13,924,109            | 5,382,727             | 6,812,290             |
| Total pension liability - beginning                                          | 180,552,753           | 166,628,644           | 161,245,917           | 154,433,627           |
| <b>Total pension liability - ending (a)</b>                                  | <b>\$ 185,507,805</b> | <b>\$ 180,552,753</b> | <b>\$ 166,628,644</b> | <b>\$ 161,245,917</b> |
| <b>Plan fiduciary net position</b>                                           |                       |                       |                       |                       |
| Contributions - employer                                                     | \$ 4,227,917          | \$ 3,851,093          | \$ 3,650,796          | \$ 3,593,741          |
| Contributions - employee                                                     | 4,227,917             | 3,851,092             | 3,650,796             | 3,650,875             |
| Net investment income                                                        | (871,237)             | (13,327,037)          | 33,572,789            | 4,685,569             |
| Benefit payments, including refunds of employee contributions                | (11,561,933)          | (10,975,839)          | (9,705,398)           | (9,388,847)           |
| Administrative expense                                                       | (450,737)             | (400,013)             | (357,352)             | (313,890)             |
| Net change in fiduciary net position                                         | (4,428,073)           | (17,000,704)          | 30,811,631            | 2,227,448             |
| Plan fiduciary net position - beginning                                      | 121,625,673           | 138,626,377           | 107,814,746           | 105,587,298           |
| <b>Plan fiduciary net position - ending (b)</b>                              | <b>\$ 117,197,600</b> | <b>\$ 121,625,673</b> | <b>\$ 138,626,377</b> | <b>\$ 107,814,746</b> |
| <b>Net pension liability (asset) - ending : (a) - (b)</b>                    | <b>\$ 68,310,205</b>  | <b>\$ 58,927,080</b>  | <b>\$ 28,002,267</b>  | <b>\$ 53,431,171</b>  |
| Plan's fiduciary net position as a percentage of the total pension liability | 63.18%                | 67.36%                | 83.19%                | 66.86%                |
| Covered payroll                                                              | \$ 32,029,674         | \$ 29,174,939         | \$ 27,657,545         | \$ 27,658,144         |
| Net pension liability as a percentage of covered payroll                     | 213.27%               | 201.98%               | 101.25%               | 193.18%               |

| Fiscal Year End       |                       |                       |                       |                       |                       |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 2019                  | 2018                  | 2017                  | 2016                  | 2015                  | 2014                  |
| \$ 3,457,259          | \$ 3,272,080          | \$ 3,292,073          | \$ 3,650,560          | \$ 3,522,833          | \$ 3,500,226          |
| 10,187,578            | 9,800,092             | 9,366,300             | 9,061,392             | 8,576,549             | 8,177,872             |
| 0                     | 0                     | 0                     | 0                     | 0                     | 0                     |
| 3,149,640             | 2,438,030             | 1,826,638             | 586,393               | 1,827,514             | 636,486               |
| 0                     | 3,438,994             | 0                     | (246,666)             | 0                     | 0                     |
| (8,880,837)           | (8,661,630)           | (8,301,719)           | (7,642,229)           | (7,282,407)           | (6,715,366)           |
| 7,913,640             | 10,287,566            | 6,183,292             | 5,409,450             | 6,644,489             | 5,599,218             |
| 146,519,987           | 136,232,421           | 130,049,129           | 124,639,679           | 117,995,190           | 112,395,972           |
| <u>\$ 154,433,627</u> | <u>\$ 146,519,987</u> | <u>\$ 136,232,421</u> | <u>\$ 130,049,129</u> | <u>\$ 124,639,679</u> | <u>\$ 117,995,190</u> |
| <br>                  |                       |                       |                       |                       |                       |
| \$ 3,459,466          | \$ 3,209,624          | \$ 3,079,855          | \$ 3,021,182          | \$ 2,862,539          | \$ 2,766,404          |
| 3,459,466             | 3,209,624             | 3,132,277             | 3,021,182             | 2,862,539             | 2,766,404             |
| 8,235,138             | 10,757,165            | 11,348,553            | 1,794,845             | 2,909,159             | 10,171,570            |
| (8,880,837)           | (8,661,630)           | (8,301,719)           | (7,642,229)           | (7,282,407)           | (6,715,366)           |
| (292,750)             | (219,596)             | (165,260)             | (143,004)             | (169,045)             | (104,589)             |
| 5,980,483             | 8,295,187             | 9,093,706             | 51,976                | 1,182,785             | 8,884,423             |
| 99,606,815            | 91,311,628            | 82,217,922            | 82,165,946            | 80,983,161            | 72,098,738            |
| <u>\$ 105,587,298</u> | <u>\$ 99,606,815</u>  | <u>\$ 91,311,628</u>  | <u>\$ 82,217,922</u>  | <u>\$ 82,165,946</u>  | <u>\$ 80,983,161</u>  |
| <br>                  |                       |                       |                       |                       |                       |
| <u>\$ 48,846,329</u>  | <u>\$ 46,913,172</u>  | <u>\$ 44,920,793</u>  | <u>\$ 47,831,207</u>  | <u>\$ 42,473,733</u>  | <u>\$ 37,012,029</u>  |
| <br>                  |                       |                       |                       |                       |                       |
| 68.37%                | 67.98%                | 67.03%                | 63.22%                | 65.92%                | 68.63%                |
| \$ 26,208,076         | \$ 24,315,333         | \$ 23,729,379         | \$ 22,887,742         | \$ 21,685,902         | \$ 20,957,606         |
| 186.38%               | 192.94%               | 189.30%               | 208.98%               | 195.86%               | 176.60%               |

**CITY OF GAINESVILLE, GEORGIA**  
**PENSION TRUST FUND (PENSION PLAN A)**  
**SCHEDULE OF CONTRIBUTIONS**  
**LAST TEN FISCAL YEARS**  
**For the fiscal year ended June 30, 2023**  
**(Unaudited)**

|                                                                      | Fiscal Year End     |                     |                     |                     |
|----------------------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|
|                                                                      | 2023                | 2022                | 2021                | 2020                |
| Actuarially determined contribution                                  | \$ 6,317,124        | \$ 6,739,746        | \$ 6,177,506        | \$ 5,283,686        |
| Contributions in relation to the actuarially determined contribution | (4,227,917)         | (3,851,093)         | (3,650,796)         | (3,593,741)         |
| Contribution deficiency (excess)                                     | <u>\$ 2,089,207</u> | <u>\$ 2,888,653</u> | <u>\$ 2,526,710</u> | <u>\$ 1,689,945</u> |
| Covered payroll                                                      | \$ 32,029,674       | \$ 29,174,939       | \$ 27,657,545       | \$ 27,248,632       |
| Contributions as a percentage of covered payroll                     | 13.20%              | 13.20%              | 13.20%              | 13.19%              |

Note: The above recommended contribution is the City's portion.  
The Fund has accumulated a Georgia Minimum Funding Credit Balance, which has been used to offset any shortfall of the recommended contribution.

**CITY OF GAINESVILLE, GEORGIA**  
**PENSION TRUST FUND (PENSION PLAN A)**  
**SCHEDULE OF INVESTMENTS RETURNS**  
**LAST TEN FISCAL YEARS**  
**For the fiscal year ended June 30, 2023**  
**(Unaudited)**

|                                                                 | Fiscal Year End |        |        |        |
|-----------------------------------------------------------------|-----------------|--------|--------|--------|
|                                                                 | 2023            | 2022   | 2021   | 2020   |
| Annual money-weighted rate of return, net of investment expense | 7.000%          | 7.000% | 7.000% | 7.123% |

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| Fiscal Year End             |                             |                             |                             |                             |                             |
|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| 2019                        | 2018                        | 2017                        | 2016                        | 2015                        | 2014                        |
| \$ 4,859,686<br>(3,459,466) | \$ 4,509,116<br>(3,209,624) | \$ 4,170,598<br>(3,079,855) | \$ 3,736,793<br>(3,021,182) | \$ 3,579,097<br>(2,862,539) | \$ 3,703,299<br>(2,766,404) |
| <u>\$ 1,400,220</u>         | <u>\$ 1,299,492</u>         | <u>\$ 1,090,743</u>         | <u>\$ 715,611</u>           | <u>\$ 716,558</u>           | <u>\$ 936,895</u>           |
| \$ 26,208,076               | \$ 24,315,333               | \$ 23,729,379               | \$ 22,887,742               | \$ 21,685,902               | \$ 20,957,606               |
| 13.20%                      | 13.20%                      | 12.98%                      | 13.20%                      | 13.20%                      | 13.20%                      |

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| Fiscal Year End |        |        |        |        |        |
|-----------------|--------|--------|--------|--------|--------|
| 2019            | 2018   | 2017   | 2016   | 2015   | 2014   |
| 7.408%          | 7.353% | 7.765% | 7.660% | 7.835% | 8.065% |

**CITY OF GAINESVILLE, GEORGIA**  
**GMEBS (PENSION PLAN B)**  
**SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS**  
**LAST TEN FISCAL YEARS**  
**For the fiscal year ended June 30, 2023**  
**(Unaudited)**

|                                                                              | Fiscal Year End     |                     |                     |                     |
|------------------------------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|
|                                                                              | 2023                | 2022                | 2021                | 2020                |
| <b>Total pension liability</b>                                               |                     |                     |                     |                     |
| Service cost                                                                 | \$ 170,259          | \$ 152,474          | \$ 141,811          | \$ 140,424          |
| Interest                                                                     | 712,399             | 671,629             | 643,328             | 592,594             |
| Differences between expected and actual experience                           | (257,780)           | 354,865             | 205,644             | 430,086             |
| Changes of assumptions                                                       | 0                   | 0                   | 0                   | 233,040             |
| Benefit payments, including refunds of employee contributions                | (660,378)           | (627,520)           | (607,882)           | (543,490)           |
| Other changes                                                                | 0                   | 0                   | 0                   | 0                   |
| Net change in total pension liability                                        | (35,500)            | 551,448             | 382,901             | 852,654             |
| Total pension liability - beginning                                          | 9,819,568           | 9,268,120           | 8,885,219           | 8,032,565           |
| <b>Total pension liability - ending (a)</b>                                  | <b>\$ 9,784,068</b> | <b>\$ 9,819,568</b> | <b>\$ 9,268,120</b> | <b>\$ 8,885,219</b> |
| <b>Plan fiduciary net position</b>                                           |                     |                     |                     |                     |
| Contributions - employer                                                     | \$ 406,195          | \$ 326,237          | \$ 251,615          | \$ 287,034          |
| Net investment income                                                        | (1,551,571)         | 1,944,363           | 727,493             | 226,653             |
| Benefit payments, including refunds of employee contributions                | (660,378)           | (627,520)           | (607,882)           | (543,490)           |
| Administrative expense                                                       | (31,879)            | (32,005)            | (30,264)            | (29,933)            |
| Net change in plan fiduciary net position                                    | (1,837,633)         | 1,611,075           | 340,962             | (59,736)            |
| Plan fiduciary net position - beginning                                      | 9,794,734           | 8,183,659           | 7,842,697           | 7,902,433           |
| <b>Plan fiduciary net position - ending (b)</b>                              | <b>\$ 7,957,101</b> | <b>\$ 9,794,734</b> | <b>\$ 8,183,659</b> | <b>\$ 7,842,697</b> |
| <b>Net pension liability (asset) - ending : (a) - (b)</b>                    | <b>\$ 1,826,967</b> | <b>\$ 24,834</b>    | <b>\$ 1,084,461</b> | <b>\$ 1,042,522</b> |
| Plan's fiduciary net position as a percentage of the total pension liability | 81.33%              | 99.75%              | 88.30%              | 88.27%              |
| Covered payroll                                                              | \$ 5,151,267        | \$ 5,863,528        | \$ 5,576,338        | \$ 5,074,389        |
| Net pension liability as a percentage of covered payroll                     | 35.47%              | 0.42%               | 19.45%              | 20.54%              |

Note: This schedule is intended to report ten years of information; however, fiscal year 2015 was the first year of implementation. Additional years' information will be displayed as it becomes available.

| Fiscal Year End     |                     |                     |                     |                     |
|---------------------|---------------------|---------------------|---------------------|---------------------|
| 2019                | 2018                | 2017                | 2016                | 2015                |
| \$ 152,472          | \$ 179,299          | \$ 175,050          | \$ 178,348          | \$ 168,281          |
| 589,263             | 572,572             | 549,573             | 535,078             | 532,517             |
| (168,376)           | (74,578)            | 12,775              | (102,827)           | (142,791)           |
| 0                   | 0                   | 0                   | 0                   | 0                   |
| (490,307)           | (469,718)           | (411,541)           | (435,594)           | (415,541)           |
| 0                   | 119,050             | 0                   | 0                   | (99,394)            |
| 83,052              | 326,625             | 325,857             | 175,005             | 43,072              |
| 7,949,513           | 7,622,888           | 7,297,031           | 7,122,026           | 7,078,954           |
| <u>\$ 8,032,565</u> | <u>\$ 7,949,513</u> | <u>\$ 7,622,888</u> | <u>\$ 7,297,031</u> | <u>\$ 7,122,026</u> |
| \$ 313,655          | \$ 350,507          | \$ 314,938          | \$ 371,738          | \$ 393,721          |
| 717,673             | 968,510             | 1,745,662           | 48,579              | 396,786             |
| (490,307)           | (469,718)           | (411,541)           | (435,594)           | (415,541)           |
| (32,702)            | (33,775)            | (20,454)            | (23,058)            | (18,652)            |
| 508,319             | 815,524             | 1,628,605           | (38,335)            | 356,314             |
| 7,394,114           | 6,578,590           | 4,949,985           | 4,988,320           | 4,632,006           |
| <u>\$ 7,902,433</u> | <u>\$ 7,394,114</u> | <u>\$ 6,578,590</u> | <u>\$ 4,949,985</u> | <u>\$ 4,988,320</u> |
| <u>\$ 130,132</u>   | <u>\$ 555,399</u>   | <u>\$ 1,044,298</u> | <u>\$ 2,347,046</u> | <u>\$ 2,133,706</u> |
| 98.38%              | 93.01%              | 86.30%              | 67.84%              | 70.04%              |
| \$ 4,330,598        | \$ 4,862,847        | \$ 5,080,284        | \$ 4,890,737        | \$ 4,779,243        |
| 3.00%               | 11.42%              | 20.56%              | 47.99%              | 44.65%              |



**CITY OF GAINESVILLE, GEORGIA**  
**GMEBS (PENSION PLAN B)**  
**SCHEDULE OF CONTRIBUTIONS**  
**LAST TEN FISCAL YEARS**  
**For the fiscal year ended June 30, 2023**  
**(Unaudited)**

|                                                                      | Fiscal Year End |                 |                  |                    |
|----------------------------------------------------------------------|-----------------|-----------------|------------------|--------------------|
|                                                                      | 2023            | 2022            | 2021             | 2020               |
| Actuarially determined contribution                                  | \$ 360,679      | \$ 326,237      | \$ 262,989       | \$ 295,049         |
| Contributions in relation to the actuarially determined contribution | (357,809)       | (320,966)       | (241,073)        | (321,704)          |
| Contribution deficiency (excess)                                     | <u>\$ 2,870</u> | <u>\$ 5,271</u> | <u>\$ 21,916</u> | <u>\$ (26,655)</u> |
| Covered payroll                                                      | \$ 8,871,656    | \$ 6,325,246    | \$ 6,002,098     | \$ 5,793,589       |
| Contributions as a percentage of covered payroll                     | 4.03%           | 5.07%           | 4.02%            | 5.55%              |

Note: This schedule is intended to report ten years of information; however, fiscal year 2015 was the first year of implementation. Additional years' information will be displayed as it becomes available.

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| Fiscal Year End  |              |              |              |              |
|------------------|--------------|--------------|--------------|--------------|
| 2019             | 2018         | 2017         | 2016         | 2015         |
| \$ 319,859       | \$ 324,651   | \$ 319,859   | \$ 324,651   | \$ 347,773   |
| (293,203)        | (324,651)    | (319,859)    | (324,651)    | (347,773)    |
| <u>\$ 26,656</u> | <u>\$ 0</u>  | <u>\$ 0</u>  | <u>\$ 0</u>  | <u>\$ 0</u>  |
| \$ 5,602,873     | \$ 5,099,054 | \$ 5,179,922 | \$ 5,272,975 | \$ 4,845,902 |
| 5.23%            | 6.37%        | 6.17%        | 6.16%        | 7.18%        |

**CITY OF GAINESVILLE, GEORGIA**  
**SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS**  
**LAST TEN FISCAL YEARS**  
**For the fiscal year ended June 30, 2023**  
**(Unaudited)**

|                                                                           | Fiscal Year End      |                      |                      |
|---------------------------------------------------------------------------|----------------------|----------------------|----------------------|
|                                                                           | 2023                 | 2022                 | 2021                 |
| <b>Total OPEB liability</b>                                               |                      |                      |                      |
| Service cost                                                              | \$ 1,209,757         | \$ 1,164,587         | \$ 1,006,649         |
| Interest                                                                  | 764,883              | 754,602              | 1,025,437            |
| Change of benefit terms                                                   | 0                    | 0                    | 0                    |
| Differences between expected and actual experience                        | (717,551)            | 1,054,726            | 1,826,158            |
| Changes in assumptions                                                    | (10,433,508)         | 214,625              | 3,012,924            |
| Benefit payments, including refunds of member contributions               | (1,791,036)          | (2,141,466)          | (2,216,046)          |
| Net change in total OPEB liability                                        | (10,967,455)         | 1,047,074            | 4,655,122            |
| Total OPEB liability - beginning                                          | 35,092,241           | 34,045,167           | 29,390,045           |
| <b>Total OPEB liability - ending (a)</b>                                  | <b>\$ 24,124,786</b> | <b>\$ 35,092,241</b> | <b>\$ 34,045,167</b> |
| <b>Plan fiduciary net position</b>                                        |                      |                      |                      |
| Contributions - employer                                                  | \$ 1,791,036         | \$ 2,141,466         | \$ 2,216,046         |
| Benefit payments, including refunds of member contributions               | (1,791,036)          | (2,141,466)          | (2,216,046)          |
| Net change in plan fiduciary net position                                 | 0                    | 0                    | 0                    |
| Plan fiduciary net position - beginning                                   | 0                    | 0                    | 0                    |
| <b>Plan fiduciary net position - ending (b)</b>                           | <b>\$ 0</b>          | <b>\$ 0</b>          | <b>\$ 0</b>          |
| <b>Net OPEB liability (asset) - ending : (a) - (b)</b>                    | <b>\$ 24,124,786</b> | <b>\$ 35,092,241</b> | <b>\$ 34,045,167</b> |
| Plan's fiduciary net position as a percentage of the total OPEB liability | 0.00%                | 0.00%                | 0.00%                |
| Covered employee payroll                                                  | \$ 33,544,503        | \$ 31,447,516        | \$ 30,605,855        |
| Plan net OPEB liability as a percentage of covered employee payroll       | 71.92%               | 111.59%              | 111.24%              |

Note: Fiscal year 2018 was the first year of implementation. Therefore, years prior are not reported.

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| Fiscal Year End      |                      |                      |
|----------------------|----------------------|----------------------|
| 2020                 | 2019                 | 2018                 |
| \$ 971,234           | \$ 1,565,644         | \$ 1,789,852         |
| 1,114,961            | 1,344,332            | 1,123,997            |
| (568,876)            | 0                    | 0                    |
| 329,053              | (103,835)            | 666,587              |
| 457,416              | (9,336,059)          | (3,515,374)          |
| (1,505,738)          | (1,727,236)          | (1,729,093)          |
| 798,050              | (8,257,154)          | (1,664,031)          |
| 28,591,995           | 36,849,149           | 38,513,180           |
| <u>\$ 29,390,045</u> | <u>\$ 28,591,995</u> | <u>\$ 36,849,149</u> |
| <br>                 |                      |                      |
| \$ 1,505,738         | \$ 1,727,236         | \$ 1,729,093         |
| (1,505,738)          | (1,727,236)          | (1,729,093)          |
| 0                    | 0                    | 0                    |
| 0                    | 0                    | 0                    |
| <u>\$ 0</u>          | <u>\$ 0</u>          | <u>\$ 0</u>          |
| <br>                 |                      |                      |
| <u>\$ 29,390,045</u> | <u>\$ 28,591,995</u> | <u>\$ 36,849,149</u> |
| 0.00%                | 0.00%                | 0.00%                |
| <br>                 |                      |                      |
| \$ 31,755,811        | \$ 29,628,098        | \$ 27,547,554        |
| 92.55%               | 96.50%               | 133.77%              |

## **Pension Trust Fund (Pension Plan A)**

### **1. Valuation Date**

The actuarially determined contribution rate was determined as of July 1, 2023, with an interest adjustment to the fiscal year. Contributions in relation to this actuarially determined contribution rate will be reported for the fiscal year ending June 30, 2024.

### **2. Methods and Assumptions Used to Determine Contribution Rates**

Actuarial cost method = Entry Age

Amortization method = Level percent of payroll, using 2.75% annual increases

Remaining amortization period = 1-28 years (closed periods)

Asset valuation method = Market value of assets less unrecognized returns in each of the last five years. Unrecognized return is equal to the difference between actual and expected returns on a market value basis and is recognized over a five-year period. The deferred return is further adjusted, if necessary, so that the actuarial value of assets will stay within 20% of the market value of assets.

Net investment rate of return = 7.00%, net of pension plan investment expense, including inflation.

Inflation rate = 2.75%

Projected salary increases = Inflation plus merit increases that vary by service, ranging from 0.00% to 11.00%

Cost of living adjustments = 0.00%

Retirement age for inactive vested participants = Earliest eligibility for normal retirement, not before age 60

**Pension Trust Fund (Pension Plan A), continued**

**2. Methods and Assumptions Used to Determine Contribution Rates (continued)**

Mortality = Pre-retirement mortality rates are based on the sex-distinct RP-2014 Employee Mortality Table. Healthy annuitant mortality rates are based on the sex-distinct RP-2014 Blue Collar Healthy Annuitant Mortality Table with rates adjusted 120%, set forward two years for males only. Disabled mortality rates were based on the sex-distinct RP-2014 Disabled Retiree Mortality Table. All mortality tables are projected generationally with MP-2015 improvement scale.

**3. Changes in Benefits**

None to report.

**4. Changes of Assumptions**

None to report.

**GMEBS (Pension Plan B)**

**1. Valuation Date**

The actuarially determined contribution rate was determined as of January 1, 2023, with an interest adjustment to the fiscal year. Contributions in relation to this actuarially determined contribution rate will be reported for the fiscal year ending June 30, 2024.

**2. Methods and Assumptions Used to Determine Contribution Rates**

Actuarial cost method = Projected unit credit

Amortization method = Closed level dollar for remaining unfunded liability

Remaining amortization period = Remaining amortization period varies for the bases, with a net effective amortization period of 10 years

**GMEBS (Pension Plan B), continued**

**2. Methods and Assumptions Used to Determine Contribution Rates (continued)**

Asset valuation method = Sum of actuarial value at beginning of year and the cash flow during the year plus the assumed investment return, adjusted by 10% of the amount that the value exceeds or is less than the market value at end of year. The actuarial value is adjusted, if necessary, to be within 20% of market value.

Net investment rate of return = 7.375%

Projected salary increases = 2.25% plus service-based merit increases

Cost of living adjustments = 0.00%

Retirement age for inactive vested participants = 65

Mortality = Healthy mortality rates were based on the Sex-Distinct Pri-2012 Head-County Weighted Healthy Retiree Mortality Table with rates multiplied by 1.25. Disabled mortality rates were based on the Sex-Distinct Pri-2012 Head-County Weighted Disabled Retiree Mortality Table with rates multiplied by 1.25.

**3. Changes in Benefits**

There were no changes in benefit provisions in the last two fiscal years.

**4. Changes of Assumptions**

There were no changes in assumptions in the last two fiscal years.

**CITY OF GAINESVILLE, GEORGIA**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**June 30, 2023**

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**OPEB Plan**

**1. Valuation Date**

The actuarially determined contribution rates are determined as of June 30, 2022, based on the most recent valuation date, one year prior to the end of the fiscal year in which contributions are reported.

**2. Methods and Assumptions Used to Determine Contribution Rates**

Actuarial cost method = Entry age level percent of pay

Amortization method = Open 30 years, level percent of payroll

Remaining amortization period = 30 years

Asset valuation method = Market value

Projected salary increases = 3.00% to 14.25%, including inflation

Projected payroll increases = 2.75%

Inflation = 2.75%

Funding discount rate = 2.16%

Discount rate = 3.54%

Retirement age = 65

Healthcare cost trend rates = Pre-65 Medical: 6.75% trended down to 4.50% by 2031  
Medicare Advantage: 6.75% trended down to 4.50% by 2031. Pre-65 Prescription Drug: 6.75% trended down to 4.50% by 2031. Administrative Expenses: 3.00%

Mortality = Healthy mortality rates were based on sex distinct Pri-2012 head-count weighted Employee Mortality Table with rates multiplied by 1.25. Disabled mortality rates were based on sex distinct Pri-2012 head-count weighted Disabled Retiree Mortality Table with rates multiplied by 1.25.



**OPEB Plan, continued**

**3. Changes in Benefits**

There were no benefit changes reflected in the last two measurement periods.

**4. Changes of Assumptions**

Changes reflected in the June 30, 2022 measurement:

The effective discount rate for June 30, 2022 was 3.54%. For June 30, 2021 it was 2.16%.

Healthcare and administrative costs were updated to reflect the most recent claims experience. Over 65 medical and prescription costs reflect premiums charged at Aetna, following the change in provider from Cigna.

Pre-65 medical and prescription healthcare trend was updated to reflect the most recent plan experience with a starting trend of 7.0% grading down by 0.25% per year to a 4.50% ultimate rate.

Over 65 medical and prescription healthcare trend was changed to reflect the most recent premium experience using just the ultimate 4.50% rate.

The actuarial factors used to estimate individual retiree and spouse costs by age and by gender were updated. The new factors are based on a review of historical claims experience by age, gender, and status (active vs. retired) from Segal's claims data warehouse.

Changes reflected in the June 30, 2021 measurement:

The effective discount rate is 2.16% for June 30, 2021. It was 2.21% at June 30, 2020.

***COMBINING STATEMENTS***

***Nonmajor Governmental Funds***

***Nonmajor Enterprise Funds***

***Internal Service Funds***

**CITY OF GAINESVILLE, GEORGIA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**June 30, 2023**

|                                                                                    | Special Revenue                |                    |                         |                       |                   |                   |                   |
|------------------------------------------------------------------------------------|--------------------------------|--------------------|-------------------------|-----------------------|-------------------|-------------------|-------------------|
|                                                                                    | Community<br>Service<br>Center | Hotel/Motel<br>Tax | Economic<br>Development | Confiscated<br>Assets | Grants            | HUD Grant         | Revolving<br>Loan |
| <b>ASSETS</b>                                                                      |                                |                    |                         |                       |                   |                   |                   |
| Cash and cash equivalents                                                          | \$ 1,771,321                   | \$ 171,856         | \$ 3,561,485            | \$ 233,595            | \$ 70,479         | \$ 0              | \$ 82,401         |
| Investments                                                                        | 2,470,940                      | 240,872            | 4,991,743               | 138,740               | 16,241            | 0                 | 115,493           |
| Receivables (net)                                                                  |                                |                    |                         |                       |                   |                   |                   |
| Accounts                                                                           | 2,270                          | 0                  | 0                       | 0                     | 63,748            | 0                 | 0                 |
| Intergovernmental                                                                  | 693,582                        | 0                  | 0                       | 0                     | 82,528            | 107,921           | 0                 |
| Taxes                                                                              | 0                              | 176,669            | 0                       | 0                     | 0                 | 0                 | 0                 |
| Notes                                                                              | 0                              | 0                  | 0                       | 0                     | 0                 | 0                 | 149,192           |
| Due from other funds                                                               | 0                              | 0                  | 0                       | 0                     | 0                 | 0                 | 0                 |
| Prepaid items                                                                      | 0                              | 0                  | 0                       | 0                     | 0                 | 0                 | 0                 |
| Property held for development                                                      | 0                              | 0                  | 196,763                 | 0                     | 0                 | 0                 | 0                 |
| <b>Total assets</b>                                                                | <b>\$ 4,938,113</b>            | <b>\$ 589,397</b>  | <b>\$ 8,749,991</b>     | <b>\$ 372,335</b>     | <b>\$ 232,996</b> | <b>\$ 107,921</b> | <b>\$ 347,086</b> |
| <b>LIABILITIES</b>                                                                 |                                |                    |                         |                       |                   |                   |                   |
| Payables                                                                           |                                |                    |                         |                       |                   |                   |                   |
| Accounts                                                                           | \$ 78,820                      | \$ 0               | \$ 20                   | \$ 840                | \$ 14,219         | \$ 863            | \$ 0              |
| Accrued salaries                                                                   | 25,609                         | 0                  | 0                       | 0                     | 0                 | 1,414             | 0                 |
| Due to other funds                                                                 | 0                              | 0                  | 0                       | 0                     | 195,363           | 49,903            | 0                 |
| Due to others                                                                      | 0                              | 0                  | 0                       | 134,608               | 0                 | 0                 | 0                 |
| <b>Total liabilities</b>                                                           | <b>104,429</b>                 | <b>0</b>           | <b>20</b>               | <b>135,448</b>        | <b>209,582</b>    | <b>52,180</b>     | <b>0</b>          |
| <b>DEFERRED INFLOWS<br/>OF RESOURCES</b>                                           |                                |                    |                         |                       |                   |                   |                   |
| Unavailable revenue -                                                              |                                |                    |                         |                       |                   |                   |                   |
| Taxes                                                                              | 0                              | 0                  | 0                       | 0                     | 0                 | 0                 | 0                 |
| Fines, fees, and forfeitures                                                       | 0                              | 0                  | 0                       | 0                     | 0                 | 0                 | 0                 |
| Notes receivable                                                                   | 0                              | 0                  | 0                       | 0                     | 0                 | 0                 | 149,192           |
| <b>Total deferred inflows<br/>of resources</b>                                     | <b>0</b>                       | <b>0</b>           | <b>0</b>                | <b>0</b>              | <b>0</b>          | <b>0</b>          | <b>149,192</b>    |
| <b>FUND BALANCES</b>                                                               |                                |                    |                         |                       |                   |                   |                   |
| Nonspendable                                                                       | 0                              | 0                  | 0                       | 0                     | 0                 | 0                 | 0                 |
| Restricted                                                                         | 2,084,020                      | 0                  | 0                       | 236,887               | 19,913            | 55,741            | 197,894           |
| Committed                                                                          | 0                              | 0                  | 0                       | 0                     | 3,501             | 0                 | 0                 |
| Assigned                                                                           | 2,749,664                      | 589,397            | 8,749,971               | 0                     | 0                 | 0                 | 0                 |
| <b>Total fund balances</b>                                                         | <b>4,833,684</b>               | <b>589,397</b>     | <b>8,749,971</b>        | <b>236,887</b>        | <b>23,414</b>     | <b>55,741</b>     | <b>197,894</b>    |
| <b>Total liabilities,<br/>deferred inflows of resources,<br/>and fund balances</b> | <b>\$ 4,938,113</b>            | <b>\$ 589,397</b>  | <b>\$ 8,749,991</b>     | <b>\$ 372,335</b>     | <b>\$ 232,996</b> | <b>\$ 107,921</b> | <b>\$ 347,086</b> |

| Special Revenue           |                      |                         |                        |                   |                       |                           |                         | Total Nonmajor Governmental Funds |
|---------------------------|----------------------|-------------------------|------------------------|-------------------|-----------------------|---------------------------|-------------------------|-----------------------------------|
| Impact Fee                | Police               | Tax Allocation District | Information Technology | Opioid Settlement | Cemetery Trust        | Debt Service              | Grants Capital Projects |                                   |
| \$ 1,887,211<br>2,645,095 | \$ 79,549<br>111,495 | \$ 884,863<br>1,240,215 | \$ 142,182<br>199,280  | \$ 0<br>0         | \$ 255,670<br>358,344 | \$ 1,177,575<br>1,650,477 | \$ 230,627<br>323,244   | \$ 10,548,814<br>14,502,179       |
| 0                         | 0                    | 0                       | 0                      | 461,688           | 0                     | 0                         | 0                       | 527,706                           |
| 0                         | 251                  | 785,649                 | 0                      | 0                 | 0                     | 0                         | 0                       | 1,669,931                         |
| 0                         | 0                    | 0                       | 0                      | 0                 | 0                     | 55,467                    | 0                       | 232,136                           |
| 0                         | 0                    | 0                       | 0                      | 0                 | 0                     | 0                         | 0                       | 149,192                           |
| 0                         | 0                    | 0                       | 0                      | 0                 | 0                     | 1,171,169                 | 0                       | 1,171,169                         |
| 0                         | 0                    | 0                       | 0                      | 0                 | 0                     | 3,584                     | 0                       | 3,584                             |
| 0                         | 0                    | 0                       | 0                      | 0                 | 0                     | 0                         | 0                       | 196,763                           |
| <u>\$ 4,532,306</u>       | <u>\$ 191,295</u>    | <u>\$ 2,910,727</u>     | <u>\$ 341,462</u>      | <u>\$ 461,688</u> | <u>\$ 614,014</u>     | <u>\$ 4,058,272</u>       | <u>\$ 553,871</u>       | <u>\$ 29,001,474</u>              |
|                           |                      |                         |                        |                   |                       |                           |                         |                                   |
| \$ 0                      | \$ 11,148            | \$ 0                    | \$ 276                 | \$ 0              | \$ 0                  | \$ 0                      | \$ 0                    | \$ 106,186                        |
| 0                         | 44,257               | 0                       | 0                      | 0                 | 0                     | 0                         | 0                       | 71,280                            |
| 1,167                     | 0                    | 1,171,169               | 0                      | 6,920             | 0                     | 0                         | 0                       | 1,424,522                         |
| 0                         | 0                    | 0                       | 0                      | 0                 | 0                     | 0                         | 0                       | 134,608                           |
| <u>1,167</u>              | <u>55,405</u>        | <u>1,171,169</u>        | <u>276</u>             | <u>6,920</u>      | <u>0</u>              | <u>0</u>                  | <u>0</u>                | <u>1,736,596</u>                  |
|                           |                      |                         |                        |                   |                       |                           |                         |                                   |
| 0                         | 0                    | 0                       | 0                      | 0                 | 0                     | 51,883                    | 0                       | 51,883                            |
| 0                         | 0                    | 0                       | 0                      | 454,768           | 0                     | 0                         | 0                       | 454,768                           |
| 0                         | 0                    | 0                       | 0                      | 0                 | 0                     | 0                         | 0                       | 149,192                           |
| <u>0</u>                  | <u>0</u>             | <u>0</u>                | <u>0</u>               | <u>454,768</u>    | <u>0</u>              | <u>51,883</u>             | <u>0</u>                | <u>655,843</u>                    |
|                           |                      |                         |                        |                   |                       |                           |                         |                                   |
| 0                         | 0                    | 0                       | 0                      | 0                 | 0                     | 3,584                     | 0                       | 3,584                             |
| 4,531,139                 | 0                    | 1,739,558               | 341,186                | 0                 | 0                     | 1,313,785                 | 35,047                  | 10,555,170                        |
| 0                         | 0                    | 0                       | 0                      | 0                 | 614,014               | 0                         | 0                       | 617,515                           |
| 0                         | 135,890              | 0                       | 0                      | 0                 | 0                     | 2,689,020                 | 518,824                 | 15,432,766                        |
| <u>4,531,139</u>          | <u>135,890</u>       | <u>1,739,558</u>        | <u>341,186</u>         | <u>0</u>          | <u>614,014</u>        | <u>4,006,389</u>          | <u>553,871</u>          | <u>26,609,035</u>                 |
|                           |                      |                         |                        |                   |                       |                           |                         |                                   |
| <u>\$ 4,532,306</u>       | <u>\$ 191,295</u>    | <u>\$ 2,910,727</u>     | <u>\$ 341,462</u>      | <u>\$ 461,688</u> | <u>\$ 614,014</u>     | <u>\$ 4,058,272</u>       | <u>\$ 553,871</u>       | <u>\$ 29,001,474</u>              |

**CITY OF GAINESVILLE, GEORGIA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the fiscal year ended June 30, 2023**

|                                                                                                                         | Special Revenue                |                    |                         |                       |                  |                  |                   |
|-------------------------------------------------------------------------------------------------------------------------|--------------------------------|--------------------|-------------------------|-----------------------|------------------|------------------|-------------------|
|                                                                                                                         | Community<br>Service<br>Center | Hotel/Motel<br>Tax | Economic<br>Development | Confiscated<br>Assets | Grants           | HUD Grant        | Revolving<br>Loan |
| <b>REVENUES</b>                                                                                                         |                                |                    |                         |                       |                  |                  |                   |
| Taxes                                                                                                                   | \$ 0                           | \$ 1,920,290       | \$ 0                    | \$ 0                  | \$ 0             | \$ 0             | \$ 0              |
| Fines, fees, and forfeitures                                                                                            | 0                              | 0                  | 0                       | 63,070                | 0                | 0                | 0                 |
| Charges for services                                                                                                    | 244,316                        | 0                  | 0                       | 0                     | 0                | 0                | 24,078            |
| Intergovernmental                                                                                                       | 3,776,440                      | 0                  | 0                       | 0                     | 207,233          | 494,236          | 0                 |
| Investment                                                                                                              | 42,276                         | 13,019             | 74,518                  | 3,438                 | 0                | 0                | 2,592             |
| Contributions                                                                                                           | 159,702                        | 0                  | 0                       | 0                     | 134,619          | 0                | 0                 |
| Other                                                                                                                   | 83,615                         | 0                  | 0                       | 0                     | 0                | 0                | 0                 |
| <b>Total revenues</b>                                                                                                   | <b>4,306,349</b>               | <b>1,933,309</b>   | <b>74,518</b>           | <b>66,508</b>         | <b>341,852</b>   | <b>494,236</b>   | <b>26,670</b>     |
| <b>EXPENDITURES</b>                                                                                                     |                                |                    |                         |                       |                  |                  |                   |
| Current                                                                                                                 |                                |                    |                         |                       |                  |                  |                   |
| General Government                                                                                                      | 0                              | 0                  | 0                       | 0                     | 1,124            | 0                | 0                 |
| Public Safety                                                                                                           | 0                              | 0                  | 0                       | 123,889               | 329,649          | 0                | 0                 |
| Public Works                                                                                                            | 0                              | 0                  | 0                       | 0                     | 20,400           | 0                | 0                 |
| Health and Welfare                                                                                                      | 4,102,618                      | 0                  | 0                       | 0                     | 0                | 0                | 0                 |
| Culture and Recreation                                                                                                  | 0                              | 0                  | 0                       | 0                     | 28,000           | 0                | 0                 |
| Housing and Development                                                                                                 | 0                              | 1,939,655          | 72,104                  | 0                     | 39,997           | 491,328          | 7,300             |
| Debt service:                                                                                                           |                                |                    |                         |                       |                  |                  |                   |
| Principal                                                                                                               | 0                              | 0                  | 0                       | 0                     | 0                | 0                | 0                 |
| Interest and fiscal charges                                                                                             | 0                              | 0                  | 0                       | 0                     | 0                | 0                | 0                 |
| <b>Total expenditures</b>                                                                                               | <b>4,102,618</b>               | <b>1,939,655</b>   | <b>72,104</b>           | <b>123,889</b>        | <b>419,170</b>   | <b>491,328</b>   | <b>7,300</b>      |
| Excess (deficiency) of revenues<br>over (under) expenditures                                                            | 203,731                        | (6,346)            | 2,414                   | (57,381)              | (77,318)         | 2,908            | 19,370            |
| Other financing sources (uses)                                                                                          |                                |                    |                         |                       |                  |                  |                   |
| Transfers in                                                                                                            | 693,991                        | 0                  | 3,598,000               | 0                     | 77,318           | 0                | 0                 |
| Transfers out                                                                                                           | 0                              | (410,770)          | (5,500,000)             | 0                     | 0                | 0                | 0                 |
| Sale of capital assets                                                                                                  | 2,575                          | 0                  | 0                       | 0                     | 0                | 0                | 0                 |
| <b>Total other financing<br/>sources (uses)</b>                                                                         | <b>696,566</b>                 | <b>(410,770)</b>   | <b>(1,902,000)</b>      | <b>0</b>              | <b>77,318</b>    | <b>0</b>         | <b>0</b>          |
| Excess (deficiency) of revenues<br>and other financing sources<br>over (under) expenditures and<br>other financing uses | 900,297                        | (417,116)          | (1,899,586)             | (57,381)              | 0                | 2,908            | 19,370            |
| Fund balances, July 1                                                                                                   | 3,933,387                      | 1,006,513          | 10,649,557              | 294,268               | 23,414           | 52,833           | 178,524           |
| <b>Fund balances, June 30</b>                                                                                           | <b>\$ 4,833,684</b>            | <b>\$ 589,397</b>  | <b>\$ 8,749,971</b>     | <b>\$ 236,887</b>     | <b>\$ 23,414</b> | <b>\$ 55,741</b> | <b>\$ 197,894</b> |

| Special Revenue |             |                         |                        |                   |                |              |                         | Total Nonmajor Governmental Funds |
|-----------------|-------------|-------------------------|------------------------|-------------------|----------------|--------------|-------------------------|-----------------------------------|
| Impact Fee      | Police      | Tax Allocation District | Information Technology | Opioid Settlement | Cemetery Trust | Debt Service | Grants Capital Projects |                                   |
| \$ 0            | \$ 15,442   | \$ 399,514              | \$ 0                   | \$ 0              | \$ 0           | \$ 3,495,239 | \$ 0                    | \$ 5,830,485                      |
| 0               | 0           | 0                       | 40,082                 | 111,920           | 0              | 0            | 0                       | 215,072                           |
| 1,910,088       | 0           | 960,353                 | 0                      | 0                 | 99,407         | 0            | 0                       | 3,238,242                         |
| 0               | 0           | 0                       | 0                      | 0                 | 0              | 0            | 806,167                 | 5,284,076                         |
| 72,750          | 0           | (8,792)                 | 4,066                  | 0                 | 7,388          | 1,021,272    | 0                       | 1,232,527                         |
| 0               | 0           | 0                       | 0                      | 0                 | 0              | 0            | 0                       | 294,321                           |
| 0               | 0           | 0                       | 0                      | 0                 | 0              | 32           | 0                       | 83,647                            |
| 1,982,838       | 15,442      | 1,351,075               | 44,148                 | 111,920           | 106,795        | 4,516,543    | 806,167                 | 16,178,370                        |
| 0               | 0           | 0                       | 0                      | 0                 | 0              | 0            | 0                       | 1,124                             |
| 0               | 5,295,728   | 0                       | 10,618                 | 0                 | 0              | 0            | 0                       | 5,759,884                         |
| 0               | 0           | 0                       | 0                      | 0                 | 0              | 0            | 0                       | 20,400                            |
| 0               | 0           | 0                       | 0                      | 0                 | 0              | 0            | 0                       | 4,102,618                         |
| 1,130,000       | 0           | 0                       | 0                      | 0                 | 0              | 0            | 0                       | 1,158,000                         |
| 0               | 0           | 411,089                 | 0                      | 0                 | 0              | 0            | 0                       | 2,961,473                         |
| 0               | 0           | 0                       | 0                      | 0                 | 0              | 2,745,995    | 0                       | 2,745,995                         |
| 0               | 0           | 0                       | 0                      | 0                 | 0              | 1,448,820    | 0                       | 1,448,820                         |
| 1,130,000       | 5,295,728   | 411,089                 | 10,618                 | 0                 | 0              | 4,194,815    | 0                       | 18,198,314                        |
| 852,838         | (5,280,286) | 939,986                 | 33,530                 | 111,920           | 106,795        | 321,728      | 806,167                 | (2,019,944)                       |
| 0               | 5,257,033   | 0                       | 0                      | 0                 | 0              | 806,024      | 0                       | 10,432,366                        |
| (800,146)       | 0           | (172,604)               | 0                      | (111,920)         | (30,000)       | 0            | (806,167)               | (7,831,607)                       |
| 0               | 0           | 0                       | 0                      | 0                 | 0              | 0            | 0                       | 2,575                             |
| (800,146)       | 5,257,033   | (172,604)               | 0                      | (111,920)         | (30,000)       | 806,024      | (806,167)               | 2,603,334                         |
| 52,692          | (23,253)    | 767,382                 | 33,530                 | 0                 | 76,795         | 1,127,752    | 0                       | 583,390                           |
| 4,478,447       | 159,143     | 972,176                 | 307,656                | 0                 | 537,219        | 2,878,637    | 553,871                 | 26,025,645                        |
| \$ 4,531,139    | \$ 135,890  | \$ 1,739,558            | \$ 341,186             | \$ 0              | \$ 614,014     | \$ 4,006,389 | \$ 553,871              | \$ 26,609,035                     |

**CITY OF GAINESVILLE, GEORGIA**  
**COMBINING STATEMENT OF NET POSITION**  
**NONMAJOR ENTERPRISE FUNDS**  
**June 30, 2023**

|                                                             | <b>Airport</b>    | <b>Solid Waste</b> | <b>Chattahoochee Golf Course</b> | <b>Total Nonmajor Enterprise Funds</b> |
|-------------------------------------------------------------|-------------------|--------------------|----------------------------------|----------------------------------------|
| <b>ASSETS</b>                                               |                   |                    |                                  |                                        |
| <b>Current assets</b>                                       |                   |                    |                                  |                                        |
| Cash and cash equivalents                                   | \$ 760,856        | \$ 1,275,980       | \$ 422,665                       | \$ 2,459,501                           |
| Investments                                                 | 1,066,407         | 1,788,119          | 590,370                          | 3,444,896                              |
| Receivables                                                 |                   |                    |                                  |                                        |
| Accounts (net)                                              | 23,935            | 232,677            | 78,936                           | 335,548                                |
| Intergovernmental                                           | 3,499,892         | 0                  | 0                                | 3,499,892                              |
| Lease                                                       | 589,301           | 0                  | 0                                | 589,301                                |
| Other                                                       | 0                 | 0                  | 2,884                            | 2,884                                  |
| Total current assets                                        | 5,940,391         | 3,296,776          | 1,094,855                        | 10,332,022                             |
| <b>Noncurrent assets</b>                                    |                   |                    |                                  |                                        |
| Lease receivable                                            | 3,178,018         | 0                  | 0                                | 3,178,018                              |
| Property held for development                               | 0                 | 0                  | 39,709                           | 39,709                                 |
| Capital assets                                              |                   |                    |                                  |                                        |
| Non-depreciable                                             | 5,000,797         | 0                  | 50,393                           | 5,051,190                              |
| Depreciable/amortizable (net)                               | 7,412,813         | 2,113,353          | 3,485,604                        | 13,011,770                             |
| Total noncurrent assets                                     | 15,591,628        | 2,113,353          | 3,575,706                        | 21,280,687                             |
| <b>Total assets</b>                                         | <b>21,532,019</b> | <b>5,410,129</b>   | <b>4,670,561</b>                 | <b>31,612,709</b>                      |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                       |                   |                    |                                  |                                        |
| Deferred charges on refunding                               | 0                 | 0                  | 10,707                           | 10,707                                 |
| Deferred outflows related to pensions                       | 33,137            | 340,498            | 79,044                           | 452,679                                |
| Deferred outflows related to other post employment benefits | 9,572             | 222,607            | 45,574                           | 277,753                                |
| <b>Total deferred outflows of resources</b>                 | <b>42,709</b>     | <b>563,105</b>     | <b>135,325</b>                   | <b>741,139</b>                         |
| <b>LIABILITIES</b>                                          |                   |                    |                                  |                                        |
| <b>Current liabilities</b>                                  |                   |                    |                                  |                                        |
| Payables                                                    |                   |                    |                                  |                                        |
| Accounts                                                    | 3,389,033         | 30,708             | 51,722                           | 3,471,463                              |
| Intergovernmental                                           | 0                 | 136,891            | 0                                | 136,891                                |
| Deposits                                                    | 48,280            | 0                  | 0                                | 48,280                                 |
| Sales tax                                                   | 0                 | 0                  | 16,324                           | 16,324                                 |
| Interest                                                    | 0                 | 25,019             | 3,341                            | 28,360                                 |
| Retainage                                                   | 353,022           | 0                  | 0                                | 353,022                                |
| Accrued salaries                                            | 1,266             | 20,218             | 11,794                           | 33,278                                 |
| Compensated absences                                        | 8,335             | 48,267             | 40,070                           | 96,672                                 |
| Lease payable                                               | 0                 | 0                  | 38,042                           | 38,042                                 |
| Contracts payable                                           | 0                 | 0                  | 290,000                          | 290,000                                |
| Notes payable                                               | 0                 | 754,500            | 0                                | 754,500                                |
| Other liabilities                                           | 0                 | 0                  | 61,150                           | 61,150                                 |
| Total current liabilities                                   | 3,799,936         | 1,015,603          | 512,443                          | 5,327,982                              |

**CITY OF GAINESVILLE, GEORGIA**  
**COMBINING STATEMENT OF NET POSITION**  
**NONMAJOR ENTERPRISE FUNDS**  
**June 30, 2023**

|                                                            | <b>Airport</b> | <b>Solid Waste</b> | <b>Chattahoochee Golf Course</b> | <b>Total Nonmajor Enterprise Funds</b> |
|------------------------------------------------------------|----------------|--------------------|----------------------------------|----------------------------------------|
| <b>Noncurrent liabilities</b>                              |                |                    |                                  |                                        |
| Compensated absences                                       | \$ 926         | \$ 5,363           | \$ 4,452                         | \$ 10,741                              |
| Net pension liability                                      | 144,081        | 711,143            | 83,379                           | 938,603                                |
| Net OPEB liability                                         | 41,336         | 910,234            | 179,329                          | 1,130,899                              |
| Lease payable                                              | 0              | 0                  | 88,217                           | 88,217                                 |
| Contracts payable                                          | 0              | 0                  | 595,000                          | 595,000                                |
| Notes payable                                              | 0              | 159,188            | 0                                | 159,188                                |
| Total noncurrent liabilities                               | 186,343        | 1,785,928          | 950,377                          | 2,922,648                              |
| <b>Total liabilities</b>                                   | 3,986,279      | 2,801,531          | 1,462,820                        | 8,250,630                              |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                       |                |                    |                                  |                                        |
| Deferred inflows related to pensions                       | 1,486          | 66,351             | 9,456                            | 77,293                                 |
| Deferred inflows related to other post employment benefits | 16,833         | 407,753            | 101,014                          | 525,600                                |
| Deferred inflows related to leases                         | 3,721,051      | 0                  | 0                                | 3,721,051                              |
| Total deferred inflows of resources                        | 3,739,370      | 474,104            | 110,470                          | 4,323,944                              |
| <b>NET POSITION</b>                                        |                |                    |                                  |                                        |
| Net investment in capital assets                           | 8,717,126      | 1,199,665          | 2,535,445                        | 12,452,236                             |
| Restricted for capital outlay                              | 0              | 0                  | 63,441                           | 63,441                                 |
| Unrestricted                                               | 5,131,953      | 1,497,934          | 633,710                          | 7,263,597                              |
| Total net position                                         | \$ 13,849,079  | \$ 2,697,599       | \$ 3,232,596                     | \$ 19,779,274                          |



**CITY OF GAINESVILLE, GEORGIA**  
**COMBINING STATEMENT OF REVENUES, EXPENSES,**  
**AND CHANGES IN NET POSITION**  
**NONMAJOR ENTERPRISE FUNDS**  
**For the fiscal year ended June 30, 2023**

|                                                | <b>Airport</b>       | <b>Solid Waste</b>  | <b>Chattahoochee Golf Course</b> | <b>Total Nonmajor Enterprise Funds</b> |
|------------------------------------------------|----------------------|---------------------|----------------------------------|----------------------------------------|
| <b>OPERATING REVENUES</b>                      |                      |                     |                                  |                                        |
| Charges for sales and services                 | \$ 1,026,308         | \$ 3,197,533        | \$ 1,710,966                     | \$ 5,934,807                           |
| Other                                          | 0                    | 16,111              | 23,285                           | 39,396                                 |
| <b>Total operating revenues</b>                | <b>1,026,308</b>     | <b>3,213,644</b>    | <b>1,734,251</b>                 | <b>5,974,203</b>                       |
| <b>OPERATING EXPENSES</b>                      |                      |                     |                                  |                                        |
| Costs of sales and services                    | 448,139              | 1,404,638           | 501,999                          | 2,354,776                              |
| Personal services                              | 91,423               | 1,612,872           | 766,173                          | 2,470,468                              |
| Depreciation                                   | 650,594              | 600,473             | 540,366                          | 1,791,433                              |
| <b>Total operating expenses</b>                | <b>1,190,156</b>     | <b>3,617,983</b>    | <b>1,808,538</b>                 | <b>6,616,677</b>                       |
| Operating income (loss)                        | (163,848)            | (404,339)           | (74,287)                         | (642,474)                              |
| Non-operating revenues (expenses)              |                      |                     |                                  |                                        |
| Investment revenue                             | 25,955               | 40,521              | 17,063                           | 83,539                                 |
| Interest expense                               | 0                    | (43,395)            | (37,345)                         | (80,740)                               |
| Intergovernmental revenue                      | 3,490,742            | 0                   | 0                                | 3,490,742                              |
| Gain on sale of property held for development  | 0                    | 0                   | 403,306                          | 403,306                                |
| Gain (loss) on sale of capital assets          | 0                    | 0                   | 3,889                            | 3,889                                  |
| <b>Total non-operating revenues (expenses)</b> | <b>3,516,697</b>     | <b>(2,874)</b>      | <b>386,913</b>                   | <b>3,900,736</b>                       |
| <b>Income (loss) before transfers</b>          | <b>3,352,849</b>     | <b>(407,213)</b>    | <b>312,626</b>                   | <b>3,258,262</b>                       |
| Transfers in (out)                             |                      |                     |                                  |                                        |
| Transfers in                                   | 0                    | 0                   | 31,250                           | 31,250                                 |
| Transfers out                                  | 0                    | (3,630)             | 0                                | (3,630)                                |
| <b>Total transfers in (out)</b>                | <b>0</b>             | <b>(3,630)</b>      | <b>31,250</b>                    | <b>27,620</b>                          |
| <b>Change in net position</b>                  | <b>3,352,849</b>     | <b>(410,843)</b>    | <b>343,876</b>                   | <b>3,285,882</b>                       |
| <b>Net position, July 1</b>                    | <b>10,496,230</b>    | <b>3,108,442</b>    | <b>2,888,720</b>                 | <b>16,493,392</b>                      |
| <b>Net position, June 30</b>                   | <b>\$ 13,849,079</b> | <b>\$ 2,697,599</b> | <b>\$ 3,232,596</b>              | <b>\$ 19,779,274</b>                   |

**CITY OF GAINESVILLE, GEORGIA**  
**COMBINING STATEMENT OF CASH FLOWS**  
**NONMAJOR ENTERPRISE FUNDS**  
**For the fiscal year ended June 30, 2023**

|                                                                      | <b>Airport</b>    | <b>Solid Waste</b>  | <b>Chattahoochee Golf Course</b> | <b>Total Nonmajor Enterprise Funds</b> |
|----------------------------------------------------------------------|-------------------|---------------------|----------------------------------|----------------------------------------|
| <b>Cash flows from operating activities:</b>                         |                   |                     |                                  |                                        |
| Receipts from customers                                              | \$ 1,053,103      | \$ 3,183,866        | \$ 1,668,843                     | \$ 5,905,812                           |
| Payments to suppliers                                                | (420,397)         | (1,327,615)         | (483,269)                        | (2,231,281)                            |
| Payments to employees                                                | (92,721)          | (1,705,533)         | (803,510)                        | (2,601,764)                            |
| Other receipts                                                       | (462)             | 16,111              | 23,285                           | 38,934                                 |
| Net cash provided (used) by operating activities                     | 539,523           | 166,829             | 405,349                          | 1,111,701                              |
| <b>Cash flows from non-capital financing activities:</b>             |                   |                     |                                  |                                        |
| Receipts from other governments                                      | 0                 | (3,630)             | 31,250                           | 27,620                                 |
| <b>Cash flows from capital and related financing activities:</b>     |                   |                     |                                  |                                        |
| Proceeds from sale of capital assets                                 | 0                 | 0                   | 3,889                            | 3,889                                  |
| Interest paid                                                        | 0                 | (50,161)            | (32,784)                         | (82,945)                               |
| Acquisition of capital assets                                        | (434,008)         | (35,381)            | (1,309)                          | (470,698)                              |
| Payment of capital related accounts payable                          | 0                 | 0                   | (16,486)                         | (16,486)                               |
| Principal payments - contracts payable                               | 0                 | 0                   | (280,000)                        | (280,000)                              |
| Principal payments - leases payable                                  | 0                 | 0                   | (36,450)                         | (36,450)                               |
| Principal payments - notes payable                                   | 0                 | (285,649)           | 0                                | (285,649)                              |
| Net cash provided (used) by capital and related financing activities | (434,008)         | (371,191)           | (363,140)                        | (1,168,339)                            |
| <b>Cash flows from investing activities:</b>                         |                   |                     |                                  |                                        |
| Receipts of investment revenue                                       | 39,021            | 64,435              | 16,031                           | 119,487                                |
| Proceeds from sale of property held for development                  | 0                 | 0                   | 851,183                          | 851,183                                |
| Purchase of investments                                              | (402,862)         | (427,705)           | (778,723)                        | (1,609,290)                            |
| Proceeds from sale of investments                                    | 422,409           | 709,882             | 234,672                          | 1,366,963                              |
| Net cash provided (used) by investing activities                     | 58,568            | 346,612             | 323,163                          | 728,343                                |
| Net increase (decrease) in cash and cash equivalents                 | 164,083           | 138,620             | 396,622                          | 699,325                                |
| Cash and cash equivalents, July 1                                    | 596,773           | 1,137,360           | 26,043                           | 1,760,176                              |
| <b>Cash and cash equivalents, June 30</b>                            | <b>\$ 760,856</b> | <b>\$ 1,275,980</b> | <b>\$ 422,665</b>                | <b>\$ 2,459,501</b>                    |

**CITY OF GAINESVILLE, GEORGIA**  
**COMBINING STATEMENT OF CASH FLOWS**  
**NONMAJOR ENTERPRISE FUNDS**  
**For the fiscal year ended June 30, 2023**

|                                                                                                       | <u>Airport</u> | <u>Solid Waste</u> | <u>Chattahoochee Golf Course</u> | <u>Total Nonmajor Enterprise Funds</u> |
|-------------------------------------------------------------------------------------------------------|----------------|--------------------|----------------------------------|----------------------------------------|
| <b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b> |                |                    |                                  |                                        |
| Operating income (loss)                                                                               | \$ (163,848)   | \$ (404,339)       | \$ (74,287)                      | \$ (642,474)                           |
| Adjustments to reconcile operating income to net cash provided (used) by operating activities         |                |                    |                                  |                                        |
| Depreciation                                                                                          | 650,594        | 600,473            | 540,366                          | 1,791,433                              |
| (Increase) decrease in accounts receivable                                                            | (12,090)       | (13,667)           | (44,153)                         | (69,910)                               |
| (Increase) decrease in leases receivable                                                              | (126,683)      | 0                  | 0                                | (126,683)                              |
| (Increase) decrease in deferred outflows of resources                                                 | (9,763)        | (123,461)          | (26,310)                         | (159,534)                              |
| Increase (decrease) in accounts payable                                                               | 27,742         | (9,773)            | 10,369                           | 28,338                                 |
| Increase (decrease) in intergovernmental payable                                                      | 0              | 86,796             | 0                                | 86,796                                 |
| Increase (decrease) in sales tax payable                                                              | 0              | 0                  | 2,030                            | 2,030                                  |
| Increase (decrease) in accrued salaries and benefits                                                  | (2,055)        | (27,797)           | (14,378)                         | (44,230)                               |
| Increase (decrease) in other liabilities                                                              | 0              | 0                  | 8,361                            | 8,361                                  |
| Increase (decrease) in net pension liability                                                          | 18,792         | 340,135            | 82,202                           | 441,129                                |
| Increase (decrease) in deferred inflows of resources                                                  | 171,209        | 92,189             | 21,767                           | 285,165                                |
| Increase (decrease) in net OPEB liability                                                             | (14,375)       | (373,727)          | (100,618)                        | (488,720)                              |
| Total adjustments                                                                                     | 703,371        | 571,168            | 479,636                          | 1,754,175                              |
| Net cash provided (used) by operating activities                                                      | \$ 539,523     | \$ 166,829         | \$ 405,349                       | \$ 1,111,701                           |

**Noncash investing, capital, and financing activities:**

Acquisition of capital assets through accounts payable totaled \$3,343,462.

Acquisition of capital assets through retainage payable totaled \$353,022.

**CITY OF GAINESVILLE, GEORGIA**  
**COMBINING STATEMENT OF NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**June 30, 2023**

|                                  | <b>General<br/>Insurance<br/>Fund</b> | <b>Employee<br/>Benefits<br/>Fund</b> | <b>Vehicle<br/>Services<br/>Fund</b> | <b>Totals</b>       |
|----------------------------------|---------------------------------------|---------------------------------------|--------------------------------------|---------------------|
| <b>ASSETS</b>                    |                                       |                                       |                                      |                     |
| <b>Current assets</b>            |                                       |                                       |                                      |                     |
| Cash and cash equivalents        | \$ 730,633                            | \$ 1,309,424                          | \$ 133,672                           | \$ 2,173,729        |
| Investments                      | 1,024,047                             | 1,835,276                             | 186,929                              | 3,046,252           |
| Receivables                      |                                       |                                       |                                      |                     |
| Accounts                         | 7,275                                 | 176,645                               | 0                                    | 183,920             |
| Intergovernmental                | 0                                     | 0                                     | 9,812                                | 9,812               |
| Inventory                        | 0                                     | 0                                     | 117,944                              | 117,944             |
| Prepays                          | 0                                     | 13,000                                | 0                                    | 13,000              |
| Other assets                     | 121,153                               | 0                                     | 0                                    | 121,153             |
| Total current assets             | 1,883,108                             | 3,334,345                             | 448,357                              | 5,665,810           |
| <b>Noncurrent assets</b>         |                                       |                                       |                                      |                     |
| Depreciable capital assets (net) | 0                                     | 0                                     | 62,963                               | 62,963              |
| <b>Total assets</b>              | <b>1,883,108</b>                      | <b>3,334,345</b>                      | <b>511,320</b>                       | <b>5,728,773</b>    |
| <b>LIABILITIES</b>               |                                       |                                       |                                      |                     |
| <b>Current liabilities</b>       |                                       |                                       |                                      |                     |
| Payables                         |                                       |                                       |                                      |                     |
| Accounts                         | 7,244                                 | 422,791                               | 64,728                               | 494,763             |
| Deposits                         | 0                                     | 198,935                               | 0                                    | 198,935             |
| Accrued salaries                 | 0                                     | 0                                     | 6,744                                | 6,744               |
| Compensated absences             | 0                                     | 0                                     | 30,170                               | 30,170              |
| Claims reserves                  | 1,166,640                             | 592,412                               | 0                                    | 1,759,052           |
| Total current liabilities        | 1,173,884                             | 1,214,138                             | 101,642                              | 2,489,664           |
| <b>Noncurrent liabilities</b>    |                                       |                                       |                                      |                     |
| Compensated absences             | 0                                     | 0                                     | 3,352                                | 3,352               |
| <b>Total liabilities</b>         | <b>1,173,884</b>                      | <b>1,214,138</b>                      | <b>104,994</b>                       | <b>2,493,016</b>    |
| <b>NET POSITION</b>              |                                       |                                       |                                      |                     |
| Investment in capital assets     | 0                                     | 0                                     | 62,963                               | 62,963              |
| Unrestricted                     | 709,224                               | 2,120,207                             | 343,363                              | 3,172,794           |
| <b>Total net position</b>        | <b>\$ 709,224</b>                     | <b>\$ 2,120,207</b>                   | <b>\$ 406,326</b>                    | <b>\$ 3,235,757</b> |

**CITY OF GAINESVILLE, GEORGIA**  
**COMBINING STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGES IN NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**For the fiscal year ended June 30, 2023**

|                                    | <b>General<br/>Insurance<br/>Fund</b> | <b>Employee<br/>Benefits<br/>Fund</b> | <b>Vehicle<br/>Services<br/>Fund</b> | <b>Totals</b>       |
|------------------------------------|---------------------------------------|---------------------------------------|--------------------------------------|---------------------|
| <b>OPERATING REVENUES</b>          |                                       |                                       |                                      |                     |
| Interfund services provided        | \$ 1,697,349                          | \$ 11,396,951                         | \$ 2,717,489                         | \$ 15,811,789       |
| Other                              | 420,685                               | 0                                     | 0                                    | 420,685             |
| <b>Total operating revenues</b>    | <b>2,118,034</b>                      | <b>11,396,951</b>                     | <b>2,717,489</b>                     | <b>16,232,474</b>   |
| <b>OPERATING EXPENSES</b>          |                                       |                                       |                                      |                     |
| Costs of services                  | 1,854,955                             | 12,007,984                            | 2,196,665                            | 16,059,604          |
| Personal services                  | 0                                     | 0                                     | 489,771                              | 489,771             |
| Depreciation                       | 0                                     | 0                                     | 31,053                               | 31,053              |
| <b>Total operating expenses</b>    | <b>1,854,955</b>                      | <b>12,007,984</b>                     | <b>2,717,489</b>                     | <b>16,580,428</b>   |
| Operating income (loss)            | 263,079                               | (611,033)                             | 0                                    | (347,954)           |
| Non-operating revenues (expenses)  |                                       |                                       |                                      |                     |
| Investment revenue                 | 23,741                                | 28,265                                | 0                                    | 52,006              |
| Net income (loss) before transfers | 286,820                               | (582,768)                             | 0                                    | (295,948)           |
| Transfers in (out)                 |                                       |                                       |                                      |                     |
| Transfers out                      | (263,078)                             | 0                                     | 0                                    | (263,078)           |
| Change in net position             | 23,742                                | (582,768)                             | 0                                    | (559,026)           |
| Net position, July 1               | 685,482                               | 2,702,975                             | 406,326                              | 3,794,783           |
| <b>Net position, June 30</b>       | <b>\$ 709,224</b>                     | <b>\$ 2,120,207</b>                   | <b>\$ 406,326</b>                    | <b>\$ 3,235,757</b> |

**CITY OF GAINESVILLE, GEORGIA**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**For the fiscal year ended June 30, 2023**

|                                                                                                               | General<br>Insurance<br>Fund | Employee<br>Benefits<br>Fund | Vehicle<br>Services<br>Fund | Totals              |
|---------------------------------------------------------------------------------------------------------------|------------------------------|------------------------------|-----------------------------|---------------------|
| <b>Cash flows from operating activities:</b>                                                                  |                              |                              |                             |                     |
| Receipts from interfund services provided                                                                     | \$ 1,691,834                 | \$ 11,222,120                | \$ 2,753,924                | \$ 15,667,878       |
| Payments to suppliers                                                                                         | (1,897,777)                  | (11,642,026)                 | (2,292,111)                 | (15,831,914)        |
| Payments to employees                                                                                         | 0                            | 0                            | (497,608)                   | (497,608)           |
| Other receipts                                                                                                | 420,685                      | 0                            | 0                           | 420,685             |
| Net cash provided (used)<br>by operating activities                                                           | 214,742                      | (419,906)                    | (35,795)                    | (240,959)           |
| <b>Cash flows from non-capital<br/>financing activities:</b>                                                  |                              |                              |                             |                     |
| Payments to other funds                                                                                       | (263,078)                    | 0                            | 0                           | (263,078)           |
| <b>Cash flows from investing activities:</b>                                                                  |                              |                              |                             |                     |
| Receipts of investment revenue                                                                                | 32,236                       | 54,055                       | 0                           | 86,291              |
| Proceeds from sale of investments                                                                             | 404,809                      | 686,414                      | 76,268                      | 1,167,491           |
| Purchase of investments                                                                                       | (284,226)                    | (255,624)                    | (32,415)                    | (572,265)           |
| Net cash provided (used)<br>by investing activities                                                           | 152,819                      | 484,845                      | 43,853                      | 681,517             |
| Net increase (decrease) in<br>cash and cash equivalents                                                       | 104,483                      | 64,939                       | 8,058                       | 177,480             |
| Cash and cash equivalents, July 1                                                                             | 626,150                      | 1,244,485                    | 125,614                     | 1,996,249           |
| <b>Cash and cash equivalents, June 30</b>                                                                     | <b>\$ 730,633</b>            | <b>\$ 1,309,424</b>          | <b>\$ 133,672</b>           | <b>\$ 2,173,729</b> |
| <b>Reconciliation of operating income (loss)<br/>to net cash provided (used) by<br/>operating activities:</b> |                              |                              |                             |                     |
| Operating income (loss)                                                                                       | \$ 263,079                   | \$ (611,033)                 | \$ 0                        | \$ (347,954)        |
| Adjustments to reconcile operating income to<br>net cash provided (used) by operating activities              |                              |                              |                             |                     |
| Depreciation                                                                                                  | 0                            | 0                            | 31,053                      | 31,053              |
| (Increase) decrease in accounts receivable                                                                    | (5,515)                      | (174,831)                    | 0                           | (180,346)           |
| (Increase) decrease in<br>intergovernmental receivables                                                       | 0                            | 0                            | 36,435                      | 36,435              |
| (Increase) decrease in inventory                                                                              | 0                            | 0                            | 7,008                       | 7,008               |
| (Increase) decrease in other assets                                                                           | (21,478)                     | 0                            | 0                           | (21,478)            |
| Increase (decrease) in accounts payable                                                                       | 5,484                        | 332,553                      | (102,454)                   | 235,583             |
| Increase (decrease) in deposits payable                                                                       | 0                            | 16,931                       | 0                           | 16,931              |
| Increase (decrease) in<br>accrued salaries and benefits                                                       | 0                            | 0                            | (7,837)                     | (7,837)             |
| Increase (decrease) in claims reserve                                                                         | (26,828)                     | 16,474                       | 0                           | (10,354)            |
| Total adjustments                                                                                             | (48,337)                     | 191,127                      | (35,795)                    | 106,995             |
| Net cash provided (used)<br>by operating activities                                                           | <u>\$ 214,742</u>            | <u>\$ (419,906)</u>          | <u>\$ (35,795)</u>          | <u>\$ (240,959)</u> |



**GAINESVILLE**

## **GENERAL FUND**

*The general operating fund of the City is used to account for all financial resources except those required to be accounted for in another fund.*

*The General Fund is presented as a major fund in the basic financial statements.*



**CITY OF GAINESVILLE, GEORGIA**  
**GENERAL FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2023 and 2022**

|                                                                            | <b>2023</b>          | <b>2022</b>          |
|----------------------------------------------------------------------------|----------------------|----------------------|
| <b>ASSETS</b>                                                              |                      |                      |
| Cash and cash equivalents                                                  | \$ 7,005,026         | \$ 7,983,467         |
| Investments                                                                | 9,763,699            | 14,549,812           |
| Receivables (net)                                                          |                      |                      |
| Accounts                                                                   | 232,961              | 138,447              |
| Intergovernmental                                                          | 135,335              | 147,904              |
| Taxes                                                                      | 1,789,181            | 1,489,614            |
| Lease                                                                      | 1,359,996            | 1,098,348            |
| Prepaid items                                                              | 116                  | 1,622                |
| Due from other funds                                                       | 623,338              | 565,348              |
| <b>Total assets</b>                                                        | <b>\$ 20,909,652</b> | <b>\$ 25,974,562</b> |
| <b>LIABILITIES</b>                                                         |                      |                      |
| Payables                                                                   |                      |                      |
| Accounts                                                                   | \$ 368,506           | \$ 396,923           |
| Intergovernmental                                                          | 97,261               | 49,315               |
| Due to others                                                              | 90,758               | 76,180               |
| Accrued salaries                                                           | 211,850              | 575,206              |
| Unearned revenue                                                           | 1,544                | 400                  |
| <b>Total liabilities</b>                                                   | <b>769,919</b>       | <b>1,098,024</b>     |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                       |                      |                      |
| Unavailable revenue - taxes                                                | 17,202               | 24,467               |
| Leases                                                                     | 1,372,240            | 1,086,896            |
| <b>Total deferred inflows of resources</b>                                 | <b>1,389,442</b>     | <b>1,111,363</b>     |
| <b>FUND BALANCES</b>                                                       |                      |                      |
| Nonspendable:                                                              |                      |                      |
| Prepaid items                                                              | 116                  | 1,622                |
| Leases                                                                     | 0                    | 11,452               |
| Committed for Housing and Development                                      | 50,008               | 30,850               |
| Assigned for:                                                              |                      |                      |
| Public Works                                                               | 181,648              | 172,814              |
| Budget                                                                     | 4,716,722            | 4,590,150            |
| Unassigned                                                                 | 13,801,797           | 18,958,287           |
| <b>Total fund balances</b>                                                 | <b>18,750,291</b>    | <b>23,765,175</b>    |
| <b>Total liabilities, deferred inflows of resources, and fund balances</b> | <b>\$ 20,909,652</b> | <b>\$ 25,974,562</b> |

**CITY OF GAINESVILLE, GEORGIA**  
**GENERAL FUND**  
**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**For the fiscal years ended June 30, 2023 and 2022**

|                                                                                                                   | <b>2023</b>          | <b>2022</b>          |
|-------------------------------------------------------------------------------------------------------------------|----------------------|----------------------|
| <b>REVENUES</b>                                                                                                   |                      |                      |
| Taxes                                                                                                             | \$ 25,682,553        | \$ 21,712,587        |
| Licenses and permits                                                                                              | 1,683,250            | 1,558,221            |
| Fines, fees and forfeitures                                                                                       | 1,150,228            | 1,308,434            |
| Charges for services                                                                                              | 3,241,552            | 3,089,266            |
| Intergovernmental                                                                                                 | 448,976              | 354,570              |
| Investment                                                                                                        | 820,324              | (909,749)            |
| Contributions                                                                                                     | 22,158               | 0                    |
| Other                                                                                                             | 622,792              | 375,460              |
| <b>Total revenues</b>                                                                                             | <b>33,671,833</b>    | <b>27,488,789</b>    |
| <b>EXPENDITURES</b>                                                                                               |                      |                      |
| Current                                                                                                           |                      |                      |
| General Government                                                                                                | 6,600,717            | 5,794,452            |
| Judicial                                                                                                          | 662,769              | 604,469              |
| Public Safety                                                                                                     | 6,681,868            | 5,923,610            |
| Public Works                                                                                                      | 5,683,984            | 5,401,454            |
| Health and Welfare                                                                                                | 20,000               | 15,000               |
| Housing and Development                                                                                           | 2,331,026            | 2,190,942            |
| <b>Total expenditures</b>                                                                                         | <b>21,980,364</b>    | <b>19,929,927</b>    |
| Excess (deficiency) of revenues over (under) expenditures                                                         | 11,691,469           | 7,558,862            |
| Other financing sources (uses)                                                                                    |                      |                      |
| Transfers in (out)                                                                                                |                      |                      |
| Community Service Center Fund                                                                                     | (693,991)            | (703,749)            |
| Tax Allocation District Fund                                                                                      | 71,041               | 0                    |
| Grants Special Revenue Fund                                                                                       | (71,765)             | (70,767)             |
| Fire Fund                                                                                                         | (1,877,020)          | (2,111,870)          |
| Impact Fee Fund                                                                                                   | 60,146               | 124,508              |
| Police Service Fund                                                                                               | (5,216,189)          | (4,771,306)          |
| American Rescue Plan Act Fund                                                                                     | 2,427,753            | 5,128,469            |
| Opioid Settlement Fund                                                                                            | 111,920              | 0                    |
| SPLOST Capital Projects Fund                                                                                      | (2,190,000)          | (550,000)            |
| General Government Capital Projects Fund                                                                          | (11,701,292)         | (3,593,671)          |
| Debt Service Fund                                                                                                 | (3,598,000)          | 0                    |
| Department of Water Resources Fund                                                                                | 2,075,977            | 3,376,797            |
| Chattahoochee Golf Course Fund                                                                                    | (31,250)             | (40,360)             |
| General Insurance Internal Service Fund                                                                           | 7,275                | 18,723               |
| Sales of capital assets                                                                                           | 3,645,734            | 709,054              |
| Proceeds from long-term debt                                                                                      | 273,308              | 121,272              |
| <b>Total other financing sources (uses)</b>                                                                       | <b>(16,706,353)</b>  | <b>(2,362,900)</b>   |
| Excess (deficiency) of revenues and other financing sources<br>over (under) expenditures and other financing uses | (5,014,884)          | 5,195,962            |
| Fund balances, July 1                                                                                             | 23,765,175           | 18,569,213           |
| <b>Fund balances, June 30</b>                                                                                     | <b>\$ 18,750,291</b> | <b>\$ 23,765,175</b> |

**CITY OF GAINESVILLE, GEORGIA**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the fiscal year ended June 30, 2023**  
**(With comparative actual amounts for the year ended June 30, 2022)**

|                                    | <b>2023</b>             |                      |                     | <b>2022</b>          |
|------------------------------------|-------------------------|----------------------|---------------------|----------------------|
|                                    | <b>Final<br/>Budget</b> | <b>Actual</b>        | <b>Variance</b>     | <b>Actual</b>        |
| <b>REVENUES</b>                    |                         |                      |                     |                      |
| <b>Taxes</b>                       |                         |                      |                     |                      |
| General property taxes             |                         |                      |                     |                      |
| Current year levy                  | \$ 8,550                | \$ 0                 | \$ (8,550)          | \$ 0                 |
| Prior years' levies                | 26,052                  | 21,554               | (4,498)             | 44,705               |
| Motor vehicle/TAVT tax             | 1,229,183               | 2,091,317            | 862,134             | 1,901,977            |
| Cost, penalties, and interest      | 22,974                  | 53,892               | 30,918              | 48,540               |
| Total general property taxes       | 1,286,759               | 2,166,763            | 880,004             | 1,995,222            |
| Intangibles tax                    | 179,964                 | 280,719              | 100,755             | 378,474              |
| Franchise tax                      | 4,121,279               | 5,389,998            | 1,268,719           | 4,704,915            |
| Insurance premium tax              | 3,246,271               | 3,557,708            | 311,437             | 2,823,726            |
| Occupational tax                   | 1,353,514               | 1,474,759            | 121,245             | 1,451,302            |
| Alcohol tax                        | 1,140,237               | 1,444,683            | 304,446             | 1,368,292            |
| Local option sales tax             | 7,176,394               | 11,367,923           | 4,191,529           | 8,990,656            |
| Total taxes                        | 18,504,418              | 25,682,553           | 7,178,135           | 21,712,587           |
| <b>Licenses and permits</b>        | 910,719                 | 1,683,250            | 772,531             | 1,558,221            |
| <b>Fines, fees and forfeitures</b> | 955,295                 | 1,150,228            | 194,933             | 1,308,434            |
| <b>Charges for services</b>        | 3,164,364               | 3,241,552            | 77,188              | 3,089,266            |
| <b>Intergovernmental</b>           | 331,499                 | 448,976              | 117,477             | 354,570              |
| <b>Investment</b>                  | (112,617)               | 820,324              | 932,941             | (909,749)            |
| <b>Contributions</b>               | 0                       | 22,158               | 22,158              | 0                    |
| <b>Other</b>                       |                         |                      |                     |                      |
| Rents                              | 135,230                 | 104,961              | (30,269)            | 129,269              |
| Miscellaneous                      | 52,473                  | 517,831              | 465,358             | 246,191              |
| Total other                        | 187,703                 | 622,792              | 435,089             | 375,460              |
| <b>Total revenues</b>              | <u>\$ 23,941,381</u>    | <u>\$ 33,671,833</u> | <u>\$ 9,730,452</u> | <u>\$ 27,488,789</u> |

**CITY OF GAINESVILLE, GEORGIA**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the fiscal year ended June 30, 2023**  
**(With comparative actual amounts for the year ended June 30, 2022)**

|                                  | 2023            |            |           | 2022       |
|----------------------------------|-----------------|------------|-----------|------------|
|                                  | Final<br>Budget | Actual     | Variance  | Actual     |
| <b>EXPENDITURES</b>              |                 |            |           |            |
| <b>Current</b>                   |                 |            |           |            |
| <b>General Government</b>        |                 |            |           |            |
| Mayor and Council                |                 |            |           |            |
| Personal services                | \$ 307,902      | \$ 268,694 | \$ 39,208 | \$ 252,434 |
| Other                            | 960,330         | 139,526    | 820,804   | 165,385    |
| Total Mayor and Council          | 1,268,232       | 408,220    | 860,012   | 417,819    |
| City Manager's Office            |                 |            |           |            |
| Personal services                | 833,352         | 842,040    | (8,688)   | 736,148    |
| Other                            | 205,952         | 208,694    | (2,742)   | 181,529    |
| Total City Manager's Office      | 1,039,304       | 1,050,734  | (11,430)  | 917,677    |
| Finance                          |                 |            |           |            |
| Personal services                | 1,271,242       | 1,289,069  | (17,827)  | 1,200,885  |
| Other                            | 260,726         | 217,857    | 42,869    | 256,420    |
| Total Finance                    | 1,531,968       | 1,506,926  | 25,042    | 1,457,305  |
| Information Technologies         |                 |            |           |            |
| Personal services                | 963,586         | 877,074    | 86,512    | 745,840    |
| Other                            | 496,707         | 576,443    | (79,736)  | 409,416    |
| Total Information Technologies   | 1,460,293       | 1,453,517  | 6,776     | 1,155,256  |
| Human Resources                  |                 |            |           |            |
| Personal services                | 857,848         | 853,363    | 4,485     | 696,326    |
| Other                            | 311,403         | 289,070    | 22,333    | 241,612    |
| Total Human Resources            | 1,169,251       | 1,142,433  | 26,818    | 937,938    |
| Public Lands and Buildings       |                 |            |           |            |
| Personal services                | 512,971         | 511,242    | 1,729     | 425,296    |
| Other                            | 605,324         | 527,645    | 77,679    | 483,161    |
| Total Public Lands and Buildings | 1,118,295       | 1,038,887  | 79,408    | 908,457    |
| Total General Government         | 7,587,343       | 6,600,717  | 986,626   | 5,794,452  |
| <b>Judicial</b>                  |                 |            |           |            |
| Municipal Court                  |                 |            |           |            |
| Personal services                | 586,177         | 555,727    | 30,450    | 516,806    |
| Other                            | 114,121         | 107,042    | 7,079     | 87,663     |
| Total Judicial                   | 700,298         | 662,769    | 37,529    | 604,469    |
| <b>Public Safety</b>             |                 |            |           |            |
| Police                           |                 |            |           |            |
| Personal services                | 5,829,241       | 5,661,319  | 167,922   | 4,997,897  |
| Other                            | 883,545         | 1,020,549  | (137,004) | 925,713    |
| Total Police                     | 6,712,786       | 6,681,868  | 30,918    | 5,923,610  |
| Total Public Safety              | 6,712,786       | 6,681,868  | 30,918    | 5,923,610  |

**CITY OF GAINESVILLE, GEORGIA**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the fiscal year ended June 30, 2023**  
**(With comparative actual amounts for the year ended June 30, 2022)**

|                                | 2023                 |                      |                     | 2022                 |
|--------------------------------|----------------------|----------------------|---------------------|----------------------|
|                                | Final<br>Budget      | Actual               | Variance            | Actual               |
| <b>Public Works</b>            |                      |                      |                     |                      |
| Engineering                    |                      |                      |                     |                      |
| Personal services              | \$ 1,251,295         | \$ 1,264,976         | \$ (13,681)         | \$ 1,003,525         |
| Other                          | 117,267              | 105,685              | 11,582              | 89,905               |
| Total Engineering              | 1,368,562            | 1,370,661            | (2,099)             | 1,093,430            |
| Traffic                        |                      |                      |                     |                      |
| Personal services              | 551,547              | 554,271              | (2,724)             | 514,920              |
| Other                          | 1,067,511            | 992,036              | 75,475              | 970,765              |
| Total Traffic                  | 1,619,058            | 1,546,307            | 72,751              | 1,485,685            |
| Street Maintenance             |                      |                      |                     |                      |
| Personal services              | 1,511,179            | 1,300,979            | 210,200             | 1,268,513            |
| Other                          | 646,341              | 593,447              | 52,894              | 554,642              |
| Total Street Maintenance       | 2,157,520            | 1,894,426            | 263,094             | 1,823,155            |
| Storm Water                    |                      |                      |                     |                      |
| Personal services              | 368,595              | 64,934               | 303,661             | 289,650              |
| Other                          | 95,149               | 75,035               | 20,114              | 58,064               |
| Total Storm Water              | 463,744              | 139,969              | 323,775             | 347,714              |
| Cemetery                       |                      |                      |                     |                      |
| Personal services              | 511,289              | 500,191              | 11,098              | 457,981              |
| Other                          | 266,743              | 232,430              | 34,313              | 193,489              |
| Total Cemetery                 | 778,032              | 732,621              | 45,411              | 651,470              |
| Total Public Works             | 6,386,916            | 5,683,984            | 702,932             | 5,401,454            |
| <b>Health and Welfare</b>      |                      |                      |                     |                      |
| Payments to other agencies     | 20,000               | 20,000               | 0                   | 15,000               |
| <b>Housing and Development</b> |                      |                      |                     |                      |
| Planning                       |                      |                      |                     |                      |
| Personal services              | 833,208              | 847,759              | (14,551)            | 781,219              |
| Other                          | 140,337              | 125,821              | 14,516              | 125,906              |
| Total Planning                 | 973,545              | 973,580              | (35)                | 907,125              |
| Inspection                     |                      |                      |                     |                      |
| Personal services              | 449,656              | 421,870              | 27,786              | 428,582              |
| Other                          | 78,596               | 57,638               | 20,958              | 62,634               |
| Total Inspection               | 528,252              | 479,508              | 48,744              | 491,216              |
| Code Enforcement               |                      |                      |                     |                      |
| Personal services              | 439,509              | 445,734              | (6,225)             | 384,289              |
| Other                          | 123,954              | 123,719              | 235                 | 100,657              |
| Total Code Enforcement         | 563,463              | 569,453              | (5,990)             | 484,946              |
| Economic Development           |                      |                      |                     |                      |
| Payments to other agencies     | 308,577              | 308,485              | 92                  | 307,655              |
| Total Housing and Development  | 2,373,837            | 2,331,026            | 42,811              | 2,190,942            |
| <b>Total expenditures</b>      | <b>\$ 23,781,180</b> | <b>\$ 21,980,364</b> | <b>\$ 1,800,816</b> | <b>\$ 19,929,927</b> |

## **SPECIAL REVENUE FUNDS**

*Special revenue funds are used to account for the proceeds of specific revenue sources that are legally or donor restricted to expenditure for specified purposes.*

**Community Service Center Fund** - *This fund is used to account for local, state and federal grant revenues legally restricted for community service projects.*

**Economic Development Fund** - *This fund is used to account for activities of economic development.*

**Hotel/Motel Tax Fund** - *This fund is used to collect Hotel/Motel taxes which are used to help support tourism.*

**American Rescue Plan Grant Fund** – *This fund is used to account for all revenues and expenditures related to the American Rescue Plan Act grant.*

*The American Rescue Plan Grant Fund is presented as a major fund in the basic financial statements.*

**Confiscated Assets Fund** - *This fund is used to account for the cash received either from a cash confiscation or cash received from a sale of assets acquired from a drug raid.*

**Grants Fund** - *This fund is used to account for all grants used to finance general government operations.*

**HUD Grant Fund** - *This fund is used to account for activities connected with the US Department of Housing and Urban Development Community Development Block Grant/ Entitlement Grant. The objective of the grant is to develop viable urban communities by providing decent housing, a suitable living environment, and expanded economic opportunities, principally for persons of low and moderate income.*

**Revolving Loan Fund** - *This fund is used to record activities connected with notes receivable for loans made with monies recorded in the HUD Grant Fund. As funds are accumulated, loans will be made for the development of the City of Gainesville's urban community using the criteria established by the US Department of Housing and Urban Development Community Development Block Grant/ Entitlement Grant.*

**Impact Fee Fund** - *This fund is used to account for activities connected with impact fees, whereby new development assists in covering the additional cost of providing public safety and recreational services needed as a result of growth.*

**Tax Allocation District Fund** - *This fund is used to account for ad valorem property tax collections derived from the City tax allocation districts for the purpose of stimulating private redevelopment within these areas.*

**Information Technology Fund** - *This fund is used to account for the fee collected through the Municipal Court, as authorized by City ordinance, for the purpose of improving/enhancing information technology in the Police Department, Municipal Court, and Code Enforcement.*

**Cemetery Trust Fund** - *This fund is used to account for activities connected with the receipt and disbursements of funds restricted for support of the activities of the City cemetery.*

**Fire Fund** – *This fund is used to account for ad valorem property tax collections derived from the City's special tax district for Fire Services and the costs associated with the operation of the City's Fire Department.*

*The Fire Fund is presented as a major fund in the basic financial statements.*

**Police Fund** – *This fund is used to account for ad valorem property tax collections derived from the City's special tax district for Police Services and the costs associated with the operation of the City's Police Department.*

**Opioid Settlement Fund** – *This fund is used to account for the City's share of opioid settlement payment funds that are restricted for opioid remediation efforts.*

**CITY OF GAINESVILLE, GEORGIA**  
**COMMUNITY SERVICE CENTER SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2023 and 2022**

|                                            | <b>2023</b>         | <b>2022</b>         |
|--------------------------------------------|---------------------|---------------------|
| <b>ASSETS</b>                              |                     |                     |
| Cash and cash equivalents                  | \$ 1,771,321        | \$ 1,307,909        |
| Investments                                | 2,470,940           | 2,403,192           |
| Receivables                                |                     |                     |
| Accounts                                   | 2,270               | 1,161               |
| Intergovernmental                          | 693,582             | 393,332             |
| <b>Total assets</b>                        | <b>\$ 4,938,113</b> | <b>\$ 4,105,594</b> |
| <b>LIABILITIES</b>                         |                     |                     |
| Accounts payable                           | \$ 78,820           | \$ 102,709          |
| Accrued salaries                           | 25,609              | 69,498              |
| <b>Total liabilities</b>                   | <b>104,429</b>      | <b>172,207</b>      |
| <b>FUND BALANCES</b>                       |                     |                     |
| Restricted for Health and Welfare          | 2,084,020           | 1,473,052           |
| Assigned for Health and Welfare            | 2,749,664           | 2,460,335           |
| <b>Total fund balances</b>                 | <b>4,833,684</b>    | <b>3,933,387</b>    |
| <b>Total liabilities and fund balances</b> | <b>\$ 4,938,113</b> | <b>\$ 4,105,594</b> |

**CITY OF GAINESVILLE, GEORGIA**  
**COMMUNITY SERVICE CENTER SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the fiscal year ended June 30, 2023**  
**(With comparative actual amounts for the year ended June 30, 2022)**

|                                                                                                                      | 2023             |                     |                     | 2022                |
|----------------------------------------------------------------------------------------------------------------------|------------------|---------------------|---------------------|---------------------|
|                                                                                                                      | Final<br>Budget  | Actual              | Variance            | Actual              |
| <b>REVENUES</b>                                                                                                      |                  |                     |                     |                     |
| Charges for services                                                                                                 | \$ 194,600       | \$ 244,316          | \$ 49,716           | \$ 183,916          |
| Intergovernmental                                                                                                    | 3,844,866        | 3,776,440           | (68,426)            | 2,313,177           |
| Investment                                                                                                           | 15,000           | 42,276              | 27,276              | (80,389)            |
| Contributions                                                                                                        | 170,100          | 159,702             | (10,398)            | 108,040             |
| Other                                                                                                                | 82,870           | 83,615              | 745                 | 70,146              |
| <b>Total revenues</b>                                                                                                | <b>4,307,436</b> | <b>4,306,349</b>    | <b>(1,087)</b>      | <b>2,594,890</b>    |
| <b>EXPENDITURES</b>                                                                                                  |                  |                     |                     |                     |
| Current                                                                                                              |                  |                     |                     |                     |
| Health and Welfare                                                                                                   |                  |                     |                     |                     |
| Personal services                                                                                                    | 2,158,749        | 1,937,780           | 220,969             | 1,617,253           |
| Other                                                                                                                | 1,605,121        | 1,651,734           | (46,613)            | 1,355,258           |
| Capital outlay                                                                                                       | 1,595,998        | 513,104             | 1,082,894           | 103,549             |
| <b>Total expenditures</b>                                                                                            | <b>5,359,868</b> | <b>4,102,618</b>    | <b>1,257,250</b>    | <b>3,076,060</b>    |
| Excess (deficiency) of revenues<br>over (under) expenditures                                                         | (1,052,432)      | 203,731             | 1,256,163           | (481,170)           |
| Other financing sources (uses)                                                                                       |                  |                     |                     |                     |
| Transfers in (out)                                                                                                   |                  |                     |                     |                     |
| General Fund                                                                                                         | 693,991          | 693,991             | 0                   | 703,749             |
| Sale of capital assets                                                                                               | 0                | 2,575               | 2,575               | 18,039              |
| <b>Total other financing sources (uses)</b>                                                                          | <b>693,991</b>   | <b>696,566</b>      | <b>2,575</b>        | <b>721,788</b>      |
| Excess (deficiency) of revenues and<br>other financing sources over (under)<br>expenditures and other financing uses | (358,441)        | 900,297             | 1,258,738           | 240,618             |
| Fund balance, July 1                                                                                                 | 358,441          | 3,933,387           | 3,574,946           | 3,692,769           |
| <b>Fund balances, June 30</b>                                                                                        | <b>\$ 0</b>      | <b>\$ 4,833,684</b> | <b>\$ 4,833,684</b> | <b>\$ 3,933,387</b> |



**CITY OF GAINESVILLE, GEORGIA**  
**ECONOMIC DEVELOPMENT SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2023 and 2022**

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|                                            | <b>2023</b>         | <b>2022</b>          |
|--------------------------------------------|---------------------|----------------------|
| <b>ASSETS</b>                              |                     |                      |
| Cash and cash equivalents                  | \$ 3,561,485        | \$ 3,679,313         |
| Investments                                | 4,991,743           | 6,775,867            |
| Property held for development              | 196,763             | 196,763              |
| <b>Total assets</b>                        | <b>\$ 8,749,991</b> | <b>\$ 10,651,943</b> |
| <b>LIABILITIES</b>                         |                     |                      |
| Accounts payable                           | \$ 20               | \$ 2,386             |
| <b>Total liabilities</b>                   | <b>20</b>           | <b>2,386</b>         |
| <b>FUND BALANCES</b>                       |                     |                      |
| Assigned for Housing and Development       | 8,749,971           | 10,649,557           |
| <b>Total liabilities and fund balances</b> | <b>\$ 8,749,991</b> | <b>\$ 10,651,943</b> |

**CITY OF GAINESVILLE, GEORGIA**  
**ECONOMIC DEVELOPMENT SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the fiscal year ended June 30, 2023**  
**(With comparative actual amounts for the year ended June 30, 2022)**

|                                                                                                                      | 2023            |                     |                     | 2022                 |
|----------------------------------------------------------------------------------------------------------------------|-----------------|---------------------|---------------------|----------------------|
|                                                                                                                      | Final<br>Budget | Actual              | Variance            | Actual               |
| <b>REVENUES</b>                                                                                                      |                 |                     |                     |                      |
| Investment                                                                                                           | \$ 19,450       | \$ 74,518           | \$ 55,068           | \$ (456,820)         |
| <b>EXPENDITURES</b>                                                                                                  |                 |                     |                     |                      |
| Current                                                                                                              |                 |                     |                     |                      |
| Housing and Development                                                                                              |                 |                     |                     |                      |
| Other                                                                                                                | 73,000          | 72,104              | 896                 | 11,218               |
| Excess (deficiency) of revenues<br>over (under) expenditures                                                         | (53,550)        | 2,414               | 55,964              | (468,038)            |
| Other financing sources (uses)                                                                                       |                 |                     |                     |                      |
| Transfers in (out)                                                                                                   |                 |                     |                     |                      |
| Department of Water Resources Fund                                                                                   | 3,598,000       | 3,598,000           | 0                   | 10,017,622           |
| General Government Capital Project Fund                                                                              | (5,500,000)     | (5,500,000)         | 0                   | 0                    |
| Contingency                                                                                                          | 1,955,550       | 0                   | 1,955,550           | 0                    |
| Total other financing sources (uses)                                                                                 | 53,550          | (1,902,000)         | 1,955,550           | 10,017,622           |
| Excess (deficiency) of revenues and<br>other financing sources over (under)<br>expenditures and other financing uses | 0               | (1,899,586)         | (1,899,586)         | 9,549,584            |
| Fund balances, July 1                                                                                                | 0               | 10,649,557          | 10,649,557          | 1,099,973            |
| <b>Fund balances, June 30</b>                                                                                        | <b>\$ 0</b>     | <b>\$ 8,749,971</b> | <b>\$ 8,749,971</b> | <b>\$ 10,649,557</b> |

**CITY OF GAINESVILLE, GEORGIA**  
**HOTEL/MOTEL TAX SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2023 and 2022**

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|                                      | <b>2023</b>       | <b>2022</b>         |
|--------------------------------------|-------------------|---------------------|
| <b>ASSETS</b>                        |                   |                     |
| Cash and cash equivalents            | \$ 171,856        | \$ 296,749          |
| Investments                          | 240,872           | 546,495             |
| Taxes receivable                     | 176,669           | 163,269             |
| <b>Total assets</b>                  | <b>\$ 589,397</b> | <b>\$ 1,006,513</b> |
| <b>FUND BALANCES</b>                 |                   |                     |
| Assigned for Housing and Development | \$ 589,397        | \$ 1,006,513        |

**CITY OF GAINESVILLE, GEORGIA**  
**HOTEL/MOTEL TAX SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the fiscal year ended June 30, 2023**  
**(With comparative actual amounts for the year ended June 30, 2022)**

|                                                                                                                      | 2023               |                          |                          | 2022                       |
|----------------------------------------------------------------------------------------------------------------------|--------------------|--------------------------|--------------------------|----------------------------|
|                                                                                                                      | Final<br>Budget    | Actual                   | Variance                 | Actual                     |
| <b>REVENUES</b>                                                                                                      |                    |                          |                          |                            |
| Hotel/motel taxes                                                                                                    | \$ 2,350,000       | \$ 1,920,290             | \$ (429,710)             | \$ 1,837,797               |
| Investment                                                                                                           | 425                | 13,019                   | 12,594                   | (17,849)                   |
| <b>Total revenues</b>                                                                                                | <u>2,350,425</u>   | <u>1,933,309</u>         | <u>(417,116)</u>         | <u>1,819,948</u>           |
| <b>EXPENDITURES</b>                                                                                                  |                    |                          |                          |                            |
| Current                                                                                                              |                    |                          |                          |                            |
| Housing and Development                                                                                              |                    |                          |                          |                            |
| Other                                                                                                                | <u>1,939,655</u>   | <u>1,939,655</u>         | <u>0</u>                 | <u>1,149,940</u>           |
| Excess (deficiency) of revenues<br>over (under) expenditures                                                         | <u>410,770</u>     | <u>(6,346)</u>           | <u>(417,116)</u>         | <u>670,008</u>             |
| Other financing sources (uses)                                                                                       |                    |                          |                          |                            |
| Transfers in (out)                                                                                                   |                    |                          |                          |                            |
| Debt Service Fund                                                                                                    | (410,770)          | (410,770)                | 0                        | (110,770)                  |
| General Government                                                                                                   |                    |                          |                          |                            |
| Capital Projects Fund                                                                                                | <u>0</u>           | <u>0</u>                 | <u>0</u>                 | <u>(90,925)</u>            |
| Total other financing sources (uses)                                                                                 | <u>(410,770)</u>   | <u>(410,770)</u>         | <u>0</u>                 | <u>(201,695)</u>           |
| Excess (deficiency) of revenues and<br>other financing sources over (under)<br>expenditures and other financing uses | <u>0</u>           | <u>(417,116)</u>         | <u>(417,116)</u>         | <u>468,313</u>             |
| Fund balances, July 1                                                                                                | <u>0</u>           | <u>1,006,513</u>         | <u>1,006,513</u>         | <u>538,200</u>             |
| <b>Fund balances, June 30</b>                                                                                        | <u><u>\$ 0</u></u> | <u><u>\$ 589,397</u></u> | <u><u>\$ 589,397</u></u> | <u><u>\$ 1,006,513</u></u> |

**CITY OF GAINESVILLE, GEORGIA**  
**AMERICAN RESCUE PLAN GRANT SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2023 and 2022**

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|                           | <b>2023</b> | <b>2022</b>         |
|---------------------------|-------------|---------------------|
| <b>ASSETS</b>             |             |                     |
| Cash and cash equivalents | \$ 0        | \$ 854,358          |
| Investments               | 0           | 1,573,395           |
| <b>Total assets</b>       | <u>\$ 0</u> | <u>\$ 2,427,753</u> |
| <b>LIABILITIES</b>        |             |                     |
| Unearned revenue          | <u>\$ 0</u> | <u>\$ 2,427,753</u> |

**CITY OF GAINESVILLE, GEORGIA**  
**AMERICAN RESCUE PLAN GRANT SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the fiscal year ended June 30, 2023**  
**(With comparative actual amounts for the year ended June 30, 2022)**

|                                                                                                                      | 2023            |              |             | 2022         |
|----------------------------------------------------------------------------------------------------------------------|-----------------|--------------|-------------|--------------|
|                                                                                                                      | Final<br>Budget | Actual       | Variance    | Actual       |
| <b>REVENUES</b>                                                                                                      |                 |              |             |              |
| Intergovernmental                                                                                                    | \$ 2,427,753    | \$ 2,427,753 | \$ 0        | \$ 8,836,672 |
| <b>EXPENDITURES</b>                                                                                                  |                 |              |             |              |
| Current                                                                                                              |                 |              |             |              |
| Public Safety                                                                                                        |                 |              |             |              |
| Personal services                                                                                                    | 0               | 0            | 0           | 194,784      |
| Excess (deficiency) of revenues<br>over (under) expenditures                                                         | 2,427,753       | 2,427,753    | 0           | 8,641,888    |
| Other financing sources (uses)                                                                                       |                 |              |             |              |
| Transfers in (out)                                                                                                   |                 |              |             |              |
| Department of Water Resources Fund                                                                                   | (2,427,753)     | (2,427,753)  | 0           | (8,641,888)  |
| Excess (deficiency) of revenues and<br>other financing sources over (under)<br>expenditures and other financing uses | 0               | 0            | 0           | 0            |
| Fund balance, July 1                                                                                                 | 0               | 0            | 0           | 0            |
| <b>Fund balances, June 30</b>                                                                                        | <b>\$ 0</b>     | <b>\$ 0</b>  | <b>\$ 0</b> | <b>\$ 0</b>  |

**CITY OF GAINESVILLE, GEORGIA**  
**CONFISCATED ASSETS SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2023 and 2022**

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|                                            | <b>2023</b>       | <b>2022</b>       |
|--------------------------------------------|-------------------|-------------------|
| <b>ASSETS</b>                              |                   |                   |
| Cash and cash equivalents                  | \$ 233,595        | \$ 332,378        |
| Investments                                | 138,740           | 201,993           |
| <b>Total assets</b>                        | <b>\$ 372,335</b> | <b>\$ 534,371</b> |
| <b>LIABILITIES</b>                         |                   |                   |
| Accounts payable                           | \$ 840            | \$ 17,408         |
| Due to others                              | 134,608           | 222,695           |
| <b>Total liabilities</b>                   | <b>135,448</b>    | <b>240,103</b>    |
| <b>FUND BALANCES</b>                       |                   |                   |
| Restricted for Public Safety               | 236,887           | 294,268           |
| <b>Total liabilities and fund balances</b> | <b>\$ 372,335</b> | <b>\$ 534,371</b> |

**CITY OF GAINESVILLE, GEORGIA**  
**CONFISCATED ASSETS SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the fiscal year ended June 30, 2023**  
**(With comparative actual amounts for the year ended June 30, 2022)**

|                                                                                                                      | 2023               |                          |                          | 2022                     |
|----------------------------------------------------------------------------------------------------------------------|--------------------|--------------------------|--------------------------|--------------------------|
|                                                                                                                      | Final<br>Budget    | Actual                   | Variance                 | Actual                   |
| <b>REVENUES</b>                                                                                                      |                    |                          |                          |                          |
| Fines, fees, and forfeitures                                                                                         | \$ 0               | \$ 63,070                | \$ 63,070                | \$ 198,899               |
| Investment                                                                                                           | 0                  | 3,438                    | 3,438                    | (5,870)                  |
| <b>Total revenues</b>                                                                                                | <u>0</u>           | <u>66,508</u>            | <u>66,508</u>            | <u>193,029</u>           |
| <b>EXPENDITURES</b>                                                                                                  |                    |                          |                          |                          |
| Current                                                                                                              |                    |                          |                          |                          |
| Public Safety                                                                                                        |                    |                          |                          |                          |
| Other                                                                                                                | 173,507            | 82,299                   | 91,208                   | 136,533                  |
| Capital outlay                                                                                                       | 41,591             | 41,590                   | 1                        | 66,256                   |
| <b>Total expenditures</b>                                                                                            | <u>215,098</u>     | <u>123,889</u>           | <u>91,209</u>            | <u>202,789</u>           |
| Excess (deficiency) of revenues<br>over (under) expenditures                                                         | (215,098)          | (57,381)                 | 157,717                  | (9,760)                  |
| Other financing sources (uses)                                                                                       |                    |                          |                          |                          |
| Sales of capital assets                                                                                              | <u>0</u>           | <u>0</u>                 | <u>0</u>                 | <u>40,500</u>            |
| Excess (deficiency) of revenues and<br>other financing sources over (under)<br>expenditures and other financing uses | (215,098)          | (57,381)                 | 157,717                  | 30,740                   |
| Fund balance, July 1                                                                                                 | <u>215,098</u>     | <u>294,268</u>           | <u>79,170</u>            | <u>263,528</u>           |
| <b>Fund balances, June 30</b>                                                                                        | <u><u>\$ 0</u></u> | <u><u>\$ 236,887</u></u> | <u><u>\$ 236,887</u></u> | <u><u>\$ 294,268</u></u> |



**CITY OF GAINESVILLE, GEORGIA**  
**GRANTS SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2023 and 2022**

|                                            | <b>2023</b>       | <b>2022</b>       |
|--------------------------------------------|-------------------|-------------------|
| <b>ASSETS</b>                              |                   |                   |
| Cash and cash equivalents                  | \$ 70,479         | \$ 300            |
| Investments                                | 16,241            | 0                 |
| Receivables                                |                   |                   |
| Accounts                                   | 63,748            | 134,147           |
| Intergovernmental                          | 82,528            | 84,330            |
| <b>Total assets</b>                        | <b>\$ 232,996</b> | <b>\$ 218,777</b> |
| <b>LIABILITIES</b>                         |                   |                   |
| Accounts payable                           | \$ 14,219         | \$ 0              |
| Due to other funds                         | 195,363           | 195,363           |
| <b>Total liabilities</b>                   | <b>209,582</b>    | <b>195,363</b>    |
| <b>FUND BALANCES</b>                       |                   |                   |
| Restricted for                             |                   |                   |
| Public Safety                              | 763               | 763               |
| Public Works                               | 19,150            | 19,150            |
| Committed for Housing and Development      | 3,501             | 3,501             |
| <b>Total fund balances</b>                 | <b>23,414</b>     | <b>23,414</b>     |
| <b>Total liabilities and fund balances</b> | <b>\$ 232,996</b> | <b>\$ 218,777</b> |

**CITY OF GAINESVILLE, GEORGIA**  
**GRANTS SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the fiscal year ended June 30, 2023**  
**(With comparative actual amounts for the year ended June 30, 2022)**

|                                                                                                                      | 2023            |                  |                  | 2022             |
|----------------------------------------------------------------------------------------------------------------------|-----------------|------------------|------------------|------------------|
|                                                                                                                      | Final<br>Budget | Actual           | Variance         | Actual           |
| <b>REVENUES</b>                                                                                                      |                 |                  |                  |                  |
| Intergovernmental                                                                                                    | \$ 249,060      | \$ 207,233       | \$ (41,827)      | \$ 44,717        |
| Contributions                                                                                                        | 126,000         | 134,619          | 8,619            | 94,150           |
| <b>Total revenues</b>                                                                                                | <b>375,060</b>  | <b>341,852</b>   | <b>(33,208)</b>  | <b>138,867</b>   |
| <b>EXPENDITURES</b>                                                                                                  |                 |                  |                  |                  |
| Current                                                                                                              |                 |                  |                  |                  |
| General Government                                                                                                   | 1,410           | 1,124            | 286              | 0                |
| Public Safety                                                                                                        | 337,300         | 329,649          | 7,651            | 209,634          |
| Public Works                                                                                                         | 24,000          | 20,400           | 3,600            | 0                |
| Culture and Recreation                                                                                               | 28,000          | 28,000           | 0                | 0                |
| Housing and Development                                                                                              | 40,000          | 39,997           | 3                | 0                |
| <b>Total expenditures</b>                                                                                            | <b>430,710</b>  | <b>419,170</b>   | <b>11,540</b>    | <b>209,634</b>   |
| Excess (deficiency) of revenues<br>over (under) expenditures                                                         | (55,650)        | (77,318)         | (21,668)         | (70,767)         |
| Other financing sources (uses)                                                                                       |                 |                  |                  |                  |
| Transfers in (out)                                                                                                   |                 |                  |                  |                  |
| General Fund                                                                                                         | 55,650          | 71,765           | 16,115           | 70,767           |
| Solid Waste Fund                                                                                                     |                 | 3,630            | 3,630            | 0                |
| Department of Water Resources Fund                                                                                   | 0               | 1,923            | 1,923            | 0                |
| <b>Total other financing sources (uses)</b>                                                                          | <b>55,650</b>   | <b>77,318</b>    | <b>21,668</b>    | <b>70,767</b>    |
| Excess (deficiency) of revenues and<br>other financing sources over (under)<br>expenditures and other financing uses | 0               | 0                | 0                | 0                |
| Fund balance, July 1                                                                                                 | 0               | 23,414           | 23,414           | 23,414           |
| <b>Fund balances, June 30</b>                                                                                        | <b>\$ 0</b>     | <b>\$ 23,414</b> | <b>\$ 23,414</b> | <b>\$ 23,414</b> |

**CITY OF GAINESVILLE, GEORGIA**  
**HUD GRANT SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2023 and 2022**

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|                                            | <b>2023</b>       | <b>2022</b>      |
|--------------------------------------------|-------------------|------------------|
| <b>ASSETS</b>                              |                   |                  |
| Cash and cash equivalents                  | \$ 0              | \$ 17,494        |
| Investments                                | 0                 | 32,216           |
| Intergovernmental receivables              | 107,921           | 6,782            |
|                                            | <hr/>             | <hr/>            |
| <b>Total assets</b>                        | <b>\$ 107,921</b> | <b>\$ 56,492</b> |
|                                            | <hr/>             | <hr/>            |
| <b>LIABILITIES</b>                         |                   |                  |
| Accounts payable                           | \$ 863            | \$ 802           |
| Accrued salaries                           | 1,414             | 2,857            |
| Due to other funds                         | 49,903            | 0                |
|                                            | <hr/>             | <hr/>            |
| <b>Total liabilities</b>                   | <b>52,180</b>     | <b>3,659</b>     |
|                                            | <hr/>             | <hr/>            |
| <b>FUND BALANCES</b>                       |                   |                  |
| Restricted for Housing and Development     | 55,741            | 52,833           |
|                                            | <hr/>             | <hr/>            |
| <b>Total liabilities and fund balances</b> | <b>\$ 107,921</b> | <b>\$ 56,492</b> |
|                                            | <hr/>             | <hr/>            |

**CITY OF GAINESVILLE, GEORGIA**  
**HUD GRANT SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the fiscal year ended June 30, 2023**  
**(With comparative actual amounts for the year ended June 30, 2022)**

|                                                                                                                      | 2023             |                  |                  | 2022             |
|----------------------------------------------------------------------------------------------------------------------|------------------|------------------|------------------|------------------|
|                                                                                                                      | Final<br>Budget  | Actual           | Variance         | Actual           |
| <b>REVENUES</b>                                                                                                      |                  |                  |                  |                  |
| Intergovernmental                                                                                                    | \$ 2,493,160     | \$ 494,236       | \$ (1,998,924)   | \$ 549,595       |
| <b>EXPENDITURES</b>                                                                                                  |                  |                  |                  |                  |
| Current                                                                                                              |                  |                  |                  |                  |
| Housing and Development                                                                                              |                  |                  |                  |                  |
| Personal services                                                                                                    | 326,882          | 128,293          | 198,589          | 69,766           |
| Other                                                                                                                | 2,514,071        | 363,035          | 2,151,036        | 479,829          |
| <b>Total expenditures</b>                                                                                            | <b>2,840,953</b> | <b>491,328</b>   | <b>2,349,625</b> | <b>549,595</b>   |
| Excess (deficiency) of revenues<br>over (under) expenditures                                                         | (347,793)        | 2,908            | 350,701          | 0                |
| Other financing sources (uses)                                                                                       |                  |                  |                  |                  |
| Sales of capital assets                                                                                              | 0                | 0                | 0                | (40,522)         |
| Excess (deficiency) of revenues and<br>other financing sources over (under)<br>expenditures and other financing uses | (347,793)        | 2,908            | 350,701          | (40,522)         |
| Fund balances, July 1                                                                                                | 347,793          | 52,833           | (294,960)        | 93,355           |
| <b>Fund balances, June 30</b>                                                                                        | <b>\$ 0</b>      | <b>\$ 55,741</b> | <b>\$ 55,741</b> | <b>\$ 52,833</b> |

**CITY OF GAINESVILLE, GEORGIA**  
**REVOLVING LOAN SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2023 and 2022**

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|                                                              | <u>2023</u>              | <u>2022</u>              |
|--------------------------------------------------------------|--------------------------|--------------------------|
| <b>ASSETS</b>                                                |                          |                          |
| Cash and cash equivalents                                    | \$ 82,401                | \$ 62,825                |
| Investments                                                  | 115,493                  | 115,699                  |
| Notes receivable                                             | <u>149,192</u>           | <u>172,401</u>           |
| <b>Total assets</b>                                          | <u><u>\$ 347,086</u></u> | <u><u>\$ 350,925</u></u> |
| <br><b>DEFERRED INFLOWS OF RESOURCES</b>                     |                          |                          |
| Unavailable revenue - notes receivable                       | \$ 149,192               | \$ 172,401               |
| <br><b>FUND BALANCES</b>                                     |                          |                          |
| Restricted for Housing and Development                       | <u>197,894</u>           | <u>178,524</u>           |
| <b>Total deferred inflows of resources and fund balances</b> | <u><u>\$ 347,086</u></u> | <u><u>\$ 350,925</u></u> |

**CITY OF GAINESVILLE, GEORGIA**  
**REVOLVING LOAN SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the fiscal year ended June 30, 2023**  
**(With comparative actual amounts for the year ended June 30, 2022)**

|                                                              | 2023               |                          |                          | 2022                     |
|--------------------------------------------------------------|--------------------|--------------------------|--------------------------|--------------------------|
|                                                              | Final<br>Budget    | Actual                   | Variance                 | Actual                   |
| <b>REVENUES</b>                                              |                    |                          |                          |                          |
| Charges for services                                         | \$ 27,000          | \$ 24,078                | \$ (2,922)               | \$ 21,868                |
| Investment                                                   | 0                  | 2,592                    | 2,592                    | (4,222)                  |
| <b>Total revenues</b>                                        | <u>27,000</u>      | <u>26,670</u>            | <u>(330)</u>             | <u>17,646</u>            |
| <b>EXPENDITURES</b>                                          |                    |                          |                          |                          |
| Current                                                      |                    |                          |                          |                          |
| Housing and Development                                      |                    |                          |                          |                          |
| Other                                                        | <u>27,000</u>      | <u>7,300</u>             | <u>19,700</u>            | <u>0</u>                 |
| Excess (deficiency) of revenues<br>over (under) expenditures | 0                  | 19,370                   | 19,370                   | 17,646                   |
| Fund balances, July 1                                        | <u>0</u>           | <u>178,524</u>           | <u>178,524</u>           | <u>160,878</u>           |
| <b>Fund balances, June 30</b>                                | <u><u>\$ 0</u></u> | <u><u>\$ 197,894</u></u> | <u><u>\$ 197,894</u></u> | <u><u>\$ 178,524</u></u> |

**CITY OF GAINESVILLE, GEORGIA**  
**IMPACT FEE SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2023 and 2022**

|                                            | <b>2023</b>         | <b>2022</b>         |
|--------------------------------------------|---------------------|---------------------|
| <b>ASSETS</b>                              |                     |                     |
| Cash and cash equivalents                  | \$ 1,887,211        | \$ 1,576,023        |
| Investments                                | 2,645,095           | 2,902,424           |
| <b>Total assets</b>                        | <b>\$ 4,532,306</b> | <b>\$ 4,478,447</b> |
| <b>LIABILITIES</b>                         |                     |                     |
| Due to other funds                         | \$ 1,167            | \$ 0                |
| <b>FUND BALANCES</b>                       |                     |                     |
| Restricted for:                            |                     |                     |
| Public Safety                              | 4,021,181           | 3,144,733           |
| Cultural and Recreation                    | 509,958             | 1,333,714           |
| <b>Total fund balances</b>                 | <b>4,531,139</b>    | <b>4,478,447</b>    |
| <b>Total liabilities and fund balances</b> | <b>\$ 4,532,306</b> | <b>\$ 4,478,447</b> |

**CITY OF GAINESVILLE, GEORGIA**  
**IMPACT FEE SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the fiscal year ended June 30, 2023**  
**(With comparative actual amounts for the year ended June 30, 2022)**

|                                                                                                                      | 2023               |                            |                            | 2022                       |
|----------------------------------------------------------------------------------------------------------------------|--------------------|----------------------------|----------------------------|----------------------------|
|                                                                                                                      | Final<br>Budget    | Actual                     | Variance                   | Actual                     |
| <b>REVENUES</b>                                                                                                      |                    |                            |                            |                            |
| Charges for services                                                                                                 | \$ 1,982,750       | \$ 1,910,088               | \$ (72,662)                | \$ 4,000,348               |
| Investment                                                                                                           | 4,450              | 72,750                     | 68,300                     | (70,909)                   |
| <b>Total revenues</b>                                                                                                | <u>1,987,200</u>   | <u>1,982,838</u>           | <u>(4,362)</u>             | <u>3,929,439</u>           |
| <b>EXPENDITURES</b>                                                                                                  |                    |                            |                            |                            |
| Current                                                                                                              |                    |                            |                            |                            |
| Culture and Recreation                                                                                               |                    |                            |                            |                            |
| Other                                                                                                                | <u>2,081,950</u>   | <u>1,130,000</u>           | <u>951,950</u>             | <u>1,000,000</u>           |
| Excess (deficiency) of revenues<br>over (under) expenditures                                                         | <u>(94,750)</u>    | <u>852,838</u>             | <u>947,588</u>             | <u>2,929,439</u>           |
| Other financing sources (uses)                                                                                       |                    |                            |                            |                            |
| Transfers in (out)                                                                                                   |                    |                            |                            |                            |
| General Fund                                                                                                         | (60,147)           | (60,146)                   | 1                          | (124,508)                  |
| SPLOST Fund                                                                                                          | (740,000)          | (740,000)                  | 0                          | 0                          |
| Contingency                                                                                                          | <u>894,897</u>     | <u>0</u>                   | <u>(894,897)</u>           | <u>0</u>                   |
| <b>Total other financing sources (uses)</b>                                                                          | <u>94,750</u>      | <u>(800,146)</u>           | <u>(894,896)</u>           | <u>(124,508)</u>           |
| Excess (deficiency) of revenues and<br>other financing sources over (under)<br>expenditures and other financing uses | <u>0</u>           | <u>52,692</u>              | <u>52,692</u>              | <u>2,804,931</u>           |
| Fund balances, July 1                                                                                                | <u>0</u>           | <u>4,478,447</u>           | <u>4,478,447</u>           | <u>1,673,516</u>           |
| <b>Fund balances, June 30</b>                                                                                        | <u><u>\$ 0</u></u> | <u><u>\$ 4,531,139</u></u> | <u><u>\$ 4,531,139</u></u> | <u><u>\$ 4,478,447</u></u> |



**CITY OF GAINESVILLE, GEORGIA**  
**TAX ALLOCATION DISTRICT SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2023 and 2022**

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|                                            | <b>2023</b>         | <b>2022</b>         |
|--------------------------------------------|---------------------|---------------------|
| <b>ASSETS</b>                              |                     |                     |
| Cash and cash equivalents                  | \$ 884,863          | \$ 790,012          |
| Investments                                | 1,240,215           | 1,454,895           |
| Intergovernmental receivable               | 785,649             | 0                   |
| <b>Total assets</b>                        | <b>\$ 2,910,727</b> | <b>\$ 2,244,907</b> |
| <b>LIABILITIES</b>                         |                     |                     |
| Due to other funds                         | \$ 1,171,169        | \$ 1,272,731        |
| <b>FUND BALANCES</b>                       |                     |                     |
| Restricted for Housing and Development     | 1,739,558           | 972,176             |
| <b>Total liabilities and fund balances</b> | <b>\$ 2,910,727</b> | <b>\$ 2,244,907</b> |

**CITY OF GAINESVILLE, GEORGIA**  
**TAX ALLOCATION DISTRICT SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the fiscal year ended June 30, 2023**  
**(With comparative actual amounts for the year ended June 30, 2022)**

|                                                                                                                      | 2023            |                     |                     | 2022              |
|----------------------------------------------------------------------------------------------------------------------|-----------------|---------------------|---------------------|-------------------|
|                                                                                                                      | Final<br>Budget | Actual              | Variance            | Actual            |
| <b>REVENUES</b>                                                                                                      |                 |                     |                     |                   |
| Property taxes                                                                                                       | \$ 151,359      | \$ 399,514          | \$ 248,155          | \$ 182,167        |
| Intergovernmental                                                                                                    | 466,903         | 960,353             | 493,450             | 477,236           |
| Investment                                                                                                           | 1,100           | (8,792)             | (9,892)             | (47,945)          |
| <b>Total revenues</b>                                                                                                | <b>619,362</b>  | <b>1,351,075</b>    | <b>731,713</b>      | <b>611,458</b>    |
| <b>EXPENDITURES</b>                                                                                                  |                 |                     |                     |                   |
| Current                                                                                                              |                 |                     |                     |                   |
| Housing and Development                                                                                              |                 |                     |                     |                   |
| Other                                                                                                                | 440,634         | 411,089             | 29,545              | 194,176           |
| Excess (deficiency) of revenues<br>over (under) expenditures                                                         | 178,728         | 939,986             | 761,258             | 417,282           |
| Other financing sources (uses)                                                                                       |                 |                     |                     |                   |
| Transfers in (out)                                                                                                   |                 |                     |                     |                   |
| General Fund                                                                                                         | (71,042)        | (71,042)            | 0                   | 0                 |
| General Government Capital Projects Fund                                                                             | 0               | 0                   | 0                   | (250,000)         |
| Debt Service Fund                                                                                                    | (107,686)       | (101,562)           | 6,124               | (111,257)         |
| Total other financing sources (uses)                                                                                 | (178,728)       | (172,604)           | 6,124               | (361,257)         |
| Excess (deficiency) of revenues and<br>other financing sources over (under)<br>expenditures and other financing uses | 0               | 767,382             | 767,382             | 56,025            |
| Fund balances, July 1                                                                                                | 0               | 972,176             | 972,176             | 916,151           |
| <b>Fund balances, June 30</b>                                                                                        | <b>\$ 0</b>     | <b>\$ 1,739,558</b> | <b>\$ 1,739,558</b> | <b>\$ 972,176</b> |

**CITY OF GAINESVILLE, GEORGIA**  
**INFORMATION TECHNOLOGY SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2023 and 2022**

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|                                            | <b>2023</b>       | <b>2022</b>       |
|--------------------------------------------|-------------------|-------------------|
| <b>ASSETS</b>                              |                   |                   |
| Cash and cash equivalents                  | \$ 142,182        | \$ 108,363        |
| Investments                                | 199,280           | 199,561           |
| <b>Total assets</b>                        | <b>\$ 341,462</b> | <b>\$ 307,924</b> |
| <b>LIABILITIES</b>                         |                   |                   |
| Accounts payable                           | \$ 276            | \$ 268            |
| <b>FUND BALANCES</b>                       |                   |                   |
| Restricted for Public Safety               | 341,186           | 307,656           |
| <b>Total liabilities and fund balances</b> | <b>\$ 341,462</b> | <b>\$ 307,924</b> |

**CITY OF GAINESVILLE, GEORGIA**  
**INFORMATION TECHNOLOGY SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the fiscal year ended June 30, 2023**  
**(With comparative actual amounts for the year ended June 30, 2022)**

|                                                              | <b>2023</b>             |                   |                   | <b>2022</b>       |
|--------------------------------------------------------------|-------------------------|-------------------|-------------------|-------------------|
|                                                              | <b>Final<br/>Budget</b> | <b>Actual</b>     | <b>Variance</b>   | <b>Actual</b>     |
| <b>REVENUES</b>                                              |                         |                   |                   |                   |
| Fines, fees, and forfeitures                                 | \$ 41,560               | \$ 40,082         | \$ (1,478)        | \$ 47,779         |
| Investment                                                   | 700                     | 4,066             | 3,366             | (6,300)           |
| <b>Total revenues</b>                                        | <b>42,260</b>           | <b>44,148</b>     | <b>1,888</b>      | <b>41,479</b>     |
| <b>EXPENDITURES</b>                                          |                         |                   |                   |                   |
| Current                                                      |                         |                   |                   |                   |
| Public Safety                                                |                         |                   |                   |                   |
| Other                                                        | 44,760                  | 10,618            | 34,142            | 3,297             |
| Excess (deficiency) of revenues<br>over (under) expenditures | (2,500)                 | 33,530            | 36,030            | 38,182            |
| Fund balances, July 1                                        | 2,500                   | 307,656           | 305,156           | 269,474           |
| <b>Fund balances, June 30</b>                                | <b>\$ 0</b>             | <b>\$ 341,186</b> | <b>\$ 341,186</b> | <b>\$ 307,656</b> |

**CITY OF GAINESVILLE, GEORGIA**  
**CEMETERY TRUST SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2023 and 2022**

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|                            | <b>2023</b>       | <b>2022</b>       |
|----------------------------|-------------------|-------------------|
| <b>ASSETS</b>              |                   |                   |
| Cash and cash equivalents  | \$ 255,670        | \$ 189,055        |
| Investments                | 358,344           | 348,164           |
| <b>Total assets</b>        | <b>\$ 614,014</b> | <b>\$ 537,219</b> |
| <b>FUND BALANCES</b>       |                   |                   |
| Committed for Public Works | \$ 614,014        | \$ 537,219        |

**CITY OF GAINESVILLE, GEORGIA**  
**CEMETERY TRUST SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the fiscal year ended June 30, 2023**  
**(With comparative actual amounts for the year ended June 30, 2022)**

|                                                                                                                      | 2023               |                          |                          | 2022                     |
|----------------------------------------------------------------------------------------------------------------------|--------------------|--------------------------|--------------------------|--------------------------|
|                                                                                                                      | Final<br>Budget    | Actual                   | Variance                 | Actual                   |
| <b>REVENUES</b>                                                                                                      |                    |                          |                          |                          |
| Sales and services                                                                                                   | \$ 50,000          | \$ 99,407                | \$ 49,407                | \$ 73,552                |
| Investment                                                                                                           | 1,500              | 7,388                    | 5,888                    | (11,321)                 |
| <b>Total revenues</b>                                                                                                | <u>51,500</u>      | <u>106,795</u>           | <u>55,295</u>            | <u>62,231</u>            |
| <b>EXPENDITURES</b>                                                                                                  |                    |                          |                          |                          |
| Public Works                                                                                                         |                    |                          |                          |                          |
| Other                                                                                                                | <u>0</u>           | <u>0</u>                 | <u>0</u>                 | <u>0</u>                 |
| <b>Total expenditures</b>                                                                                            | <u>0</u>           | <u>0</u>                 | <u>0</u>                 | <u>0</u>                 |
| Excess (deficiency) of revenues<br>over (under) expenditures                                                         | 51,500             | 106,795                  | 55,295                   | 62,231                   |
| Other financing sources (uses)                                                                                       |                    |                          |                          |                          |
| Transfers in (out)                                                                                                   |                    |                          |                          |                          |
| General Government                                                                                                   |                    |                          |                          |                          |
| Capital Projects Fund                                                                                                | <u>(55,000)</u>    | <u>(30,000)</u>          | <u>25,000</u>            | <u>(55,000)</u>          |
| Excess (deficiency) of revenues and<br>other financing sources over (under)<br>expenditures and other financing uses | (3,500)            | 76,795                   | 80,295                   | 7,231                    |
| Fund balances, July 1                                                                                                | <u>3,500</u>       | <u>537,219</u>           | <u>533,719</u>           | <u>529,988</u>           |
| <b>Fund balances, June 30</b>                                                                                        | <u><u>\$ 0</u></u> | <u><u>\$ 614,014</u></u> | <u><u>\$ 614,014</u></u> | <u><u>\$ 537,219</u></u> |

**CITY OF GAINESVILLE, GEORGIA**  
**FIRE SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2023 and 2022**

|                                                                            | <b>2023</b>         | <b>2022</b>         |
|----------------------------------------------------------------------------|---------------------|---------------------|
| <b>ASSETS</b>                                                              |                     |                     |
| Cash and cash equivalents                                                  | \$ 650,912          | \$ 627,288          |
| Investments                                                                | 912,313             | 1,155,221           |
| Receivable                                                                 |                     |                     |
| Accounts                                                                   | 736                 | 663                 |
| Taxes                                                                      | 130,255             | 86,358              |
| Intergovernmental                                                          | 532                 | 733                 |
| <b>Total assets</b>                                                        | <b>\$ 1,694,748</b> | <b>\$ 1,870,263</b> |
| <b>LIABILITIES</b>                                                         |                     |                     |
| Accounts payable                                                           | \$ 50,210           | \$ 62,054           |
| Intergovernmental payable                                                  | 0                   | 1,361               |
| Accrued salaries                                                           | 82,349              | 338,173             |
| <b>Total liabilities</b>                                                   | <b>132,559</b>      | <b>401,588</b>      |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                       |                     |                     |
| Unavailable revenue - property taxes                                       | 122,679             | 80,037              |
| <b>FUND BALANCES</b>                                                       |                     |                     |
| Assigned for Public Safety                                                 | 1,439,510           | 1,388,638           |
| <b>Total liabilities, deferred inflows of resources, and fund balances</b> | <b>\$ 1,694,748</b> | <b>\$ 1,870,263</b> |

**CITY OF GAINESVILLE, GEORGIA**  
**FIRE SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the fiscal year ended June 30, 2023**  
**(With comparative actual amounts for the year ended June 30, 2022)**

|                                                                                                                      | 2023               |                     |                     | 2022                |
|----------------------------------------------------------------------------------------------------------------------|--------------------|---------------------|---------------------|---------------------|
|                                                                                                                      | Final<br>Budget    | Actual              | Variance            | Actual              |
| <b>REVENUES</b>                                                                                                      |                    |                     |                     |                     |
| Property taxes                                                                                                       | \$ 8,037,521       | \$ 8,451,363        | \$ 413,842          | \$ 7,334,356        |
| Motor vehicle taxes                                                                                                  | 54,804             | 34,744              | (20,060)            | 56,256              |
| Investment                                                                                                           | 5,600              | 82,934              | 77,334              | (71,357)            |
| Other                                                                                                                | 0                  | 0                   | 0                   | 2,070               |
| <b>Total revenues</b>                                                                                                | <b>8,097,925</b>   | <b>8,569,041</b>    | <b>471,116</b>      | <b>7,321,325</b>    |
| <b>EXPENDITURES</b>                                                                                                  |                    |                     |                     |                     |
| Current                                                                                                              |                    |                     |                     |                     |
| Public Safety                                                                                                        |                    |                     |                     |                     |
| Personal services                                                                                                    | 8,807,010          | 8,850,980           | (43,970)            | 8,018,938           |
| Other                                                                                                                | 1,446,148          | 1,421,582           | 24,566              | 1,335,585           |
| <b>Total expenditures</b>                                                                                            | <b>10,253,158</b>  | <b>10,272,562</b>   | <b>(19,404)</b>     | <b>9,354,523</b>    |
| Excess (deficiency) of revenues<br>over (under) expenditures                                                         | <b>(2,155,233)</b> | <b>(1,703,521)</b>  | <b>451,712</b>      | <b>(2,033,198)</b>  |
| Other financing sources (uses)                                                                                       |                    |                     |                     |                     |
| Transfers in (out)                                                                                                   |                    |                     |                     |                     |
| General Fund                                                                                                         | 1,877,020          | 1,877,020           | 0                   | 2,111,870           |
| General Government Capital Projects Fund                                                                             | (30,000)           | (30,000)            | 0                   | (105,000)           |
| SPLOST Capital Projects Fund                                                                                         | (96,219)           | (96,219)            | 0                   | (250)               |
| Sales of capital assets                                                                                              | 0                  | 3,592               | 3,592               | 87,544              |
| <b>Total other financing sources (uses)</b>                                                                          | <b>1,750,801</b>   | <b>1,754,393</b>    | <b>3,592</b>        | <b>2,094,164</b>    |
| Excess (deficiency) of revenues and<br>other financing sources over (under)<br>expenditures and other financing uses | <b>(404,432)</b>   | <b>50,872</b>       | <b>455,304</b>      | <b>60,966</b>       |
| Fund balances, July 1                                                                                                | <b>404,432</b>     | <b>1,388,638</b>    | <b>984,206</b>      | <b>1,327,672</b>    |
| <b>Fund balances, June 30</b>                                                                                        | <b>\$ 0</b>        | <b>\$ 1,439,510</b> | <b>\$ 1,439,510</b> | <b>\$ 1,388,638</b> |



**CITY OF GAINESVILLE, GEORGIA**  
**POLICE SPECIAL REVENUE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2023 and 2022**

|                                            | <b>2023</b>       | <b>2022</b>       |
|--------------------------------------------|-------------------|-------------------|
| <b>ASSETS</b>                              |                   |                   |
| Cash and cash equivalents                  | \$ 79,549         | \$ 112,577        |
| Investments                                | 111,495           | 207,322           |
| Intergovernmental receivable               | 251               | 293               |
| <b>Total assets</b>                        | <b>\$ 191,295</b> | <b>\$ 320,192</b> |
| <b>LIABILITIES</b>                         |                   |                   |
| Accounts payable                           | \$ 11,148         | \$ 20,707         |
| Accrued salaries                           | 44,257            | 140,342           |
| <b>Total liabilities</b>                   | <b>55,405</b>     | <b>161,049</b>    |
| <b>FUND BALANCES</b>                       |                   |                   |
| Assigned for Public Safety                 | 135,890           | 159,143           |
| <b>Total liabilities and fund balances</b> | <b>\$ 191,295</b> | <b>\$ 320,192</b> |

**CITY OF GAINESVILLE, GEORGIA**  
**POLICE SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the fiscal year ended June 30, 2023**  
**(With comparative actual amounts for the year ended June 30, 2022)**

|                                                                                                                      | 2023               |                    |                   | 2022               |
|----------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|-------------------|--------------------|
|                                                                                                                      | Final<br>Budget    | Actual             | Variance          | Actual             |
| <b>REVENUES</b>                                                                                                      |                    |                    |                   |                    |
| Property taxes                                                                                                       | \$ 37,487          | \$ 0               | \$ (37,487)       | \$ 0               |
| Motor vehicle taxes                                                                                                  | 25,867             | 15,442             | (10,425)          | 9,679              |
| Investment                                                                                                           | 150                | 0                  | (150)             | 0                  |
| <b>Total revenues</b>                                                                                                | <b>63,504</b>      | <b>15,442</b>      | <b>(48,062)</b>   | <b>9,679</b>       |
| <b>EXPENDITURES</b>                                                                                                  |                    |                    |                   |                    |
| Current                                                                                                              |                    |                    |                   |                    |
| Public Safety                                                                                                        |                    |                    |                   |                    |
| Personal services                                                                                                    | 4,307,952          | 4,340,360          | (32,408)          | 3,723,211          |
| Other                                                                                                                | 1,131,457          | 955,368            | 176,089           | 1,321,481          |
| <b>Total expenditures</b>                                                                                            | <b>5,439,409</b>   | <b>5,295,728</b>   | <b>143,681</b>    | <b>5,044,692</b>   |
| Excess (deficiency) of revenues<br>over (under) expenditures                                                         | <b>(5,375,905)</b> | <b>(5,280,286)</b> | <b>95,619</b>     | <b>(5,035,013)</b> |
| Other financing sources (uses)                                                                                       |                    |                    |                   |                    |
| Transfers in (out)                                                                                                   |                    |                    |                   |                    |
| General Fund                                                                                                         | 5,216,189          | 5,216,189          | 0                 | 4,771,306          |
| General Insurance Internal Service Fund                                                                              | 40,844             | 40,844             | 0                 | 13,388             |
| Proceeds from long-term debt                                                                                         | 0                  | 0                  | 0                 | 409,462            |
| Contingency                                                                                                          | 118,872            | 0                  | (118,872)         | 0                  |
| <b>Total other financing sources (uses)</b>                                                                          | <b>5,375,905</b>   | <b>5,257,033</b>   | <b>(118,872)</b>  | <b>5,194,156</b>   |
| Excess (deficiency) of revenues and<br>other financing sources over (under)<br>expenditures and other financing uses | <b>0</b>           | <b>(23,253)</b>    | <b>(23,253)</b>   | <b>159,143</b>     |
| Fund balances, July 1                                                                                                | <b>0</b>           | <b>159,143</b>     | <b>159,143</b>    | <b>0</b>           |
| <b>Fund balances, June 30</b>                                                                                        | <b>\$ 0</b>        | <b>\$ 135,890</b>  | <b>\$ 135,890</b> | <b>\$ 159,143</b>  |

**CITY OF GAINESVILLE, GEORGIA**  
**OPIOID SETTLEMENT SPECIAL REVENUE FUND**  
**BALANCE SHEET**  
**June 30, 2023**

---

**ASSETS**

|                     |            |
|---------------------|------------|
| Accounts receivable | \$ 461,688 |
|---------------------|------------|

**LIABILITIES**

|                    |          |
|--------------------|----------|
| Due to other funds | \$ 6,920 |
|--------------------|----------|

**DEFERRED INFLOWS OF RESOURCES**

|                                          |         |
|------------------------------------------|---------|
| Unavailable fines, fees, and forfeitures | 454,768 |
|------------------------------------------|---------|

|                                                            |                   |
|------------------------------------------------------------|-------------------|
| <b>Total liabilities and deferred inflows of resources</b> | <b>\$ 461,688</b> |
|------------------------------------------------------------|-------------------|

**CITY OF GAINESVILLE, GEORGIA**  
**OPIOID SETTLEMENT SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the fiscal year ended June 30, 2023**

|                                                                                                                      | <b>Final<br/>Budget</b> | <b>Actual</b>      | <b>Variance</b>    |
|----------------------------------------------------------------------------------------------------------------------|-------------------------|--------------------|--------------------|
| <b>REVENUES</b>                                                                                                      |                         |                    |                    |
| Fines, fees, and forfeitures                                                                                         | \$ 125,000              | \$ 111,920         | \$ (13,080)        |
| <b>Total revenues</b>                                                                                                | <u>125,000</u>          | <u>111,920</u>     | <u>(13,080)</u>    |
| <b>EXPENDITURES</b>                                                                                                  |                         |                    |                    |
| Current                                                                                                              |                         |                    |                    |
| Public Safety                                                                                                        |                         |                    |                    |
| Other                                                                                                                | 0                       | 0                  | 0                  |
| <b>Total expenditures</b>                                                                                            | <u>0</u>                | <u>0</u>           | <u>0</u>           |
| Excess (deficiency) of revenues<br>over (under) expenditures                                                         | 125,000                 | 111,920            | (13,080)           |
| Other financing sources (uses)                                                                                       |                         |                    |                    |
| Transfers in (out)                                                                                                   |                         |                    |                    |
| General Fund                                                                                                         | (125,000)               | (111,920)          | 13,080             |
| Excess (deficiency) of revenues and<br>other financing sources over (under)<br>expenditures and other financing uses | 0                       | 0                  | 0                  |
| Fund balances, July 1                                                                                                | 0                       | 0                  | 0                  |
| <b>Fund balances, June 30</b>                                                                                        | <u><u>\$ 0</u></u>      | <u><u>\$ 0</u></u> | <u><u>\$ 0</u></u> |



**GAINESVILLE**

## ***DEBT SERVICE FUND***

*The Debt Service Fund is used to account for the accumulation of resources and payment of general government long-term debt principal and interest from governmental resources.*

**CITY OF GAINESVILLE, GEORGIA**  
**DEBT SERVICE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2023 and 2022**

|                                                              | <b>2023</b>         | <b>2022</b>         |
|--------------------------------------------------------------|---------------------|---------------------|
| <b>ASSETS</b>                                                |                     |                     |
| Cash and cash equivalents                                    | \$ 1,177,575        | \$ 562,242          |
| Investments                                                  | 1,650,477           | 1,035,432           |
| Taxes receivable                                             | 55,467              | 39,998              |
| Due from other funds                                         | 1,171,169           | 1,272,731           |
| Prepaid items                                                | 3,584               | 5,018               |
| <b>Total assets</b>                                          | <b>\$ 4,058,272</b> | <b>\$ 2,915,421</b> |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                         |                     |                     |
| Unavailable revenue - taxes                                  | \$ 51,883           | \$ 36,784           |
| <b>FUND BALANCES</b>                                         |                     |                     |
| Nonspendable prepaid items                                   | 3,584               | 5,018               |
| Restricted for debt service                                  | 1,313,785           | 1,205,870           |
| Assigned for debt service                                    | 2,689,020           | 1,667,749           |
| <b>Total fund balances</b>                                   | <b>4,006,389</b>    | <b>2,878,637</b>    |
| <b>Total deferred inflows of resources and fund balances</b> | <b>\$ 4,058,272</b> | <b>\$ 2,915,421</b> |

**CITY OF GAINESVILLE, GEORGIA**  
**DEBT SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the fiscal year ended June 30, 2023**  
**(With comparative actual amounts for the year ended June 30, 2022)**

|                                                                                                                      | 2023             |                     |                     | 2022                |
|----------------------------------------------------------------------------------------------------------------------|------------------|---------------------|---------------------|---------------------|
|                                                                                                                      | Final<br>Budget  | Actual              | Variance            | Actual              |
| <b>REVENUES</b>                                                                                                      |                  |                     |                     |                     |
| Property taxes                                                                                                       | \$ 3,337,734     | \$ 3,495,239        | \$ 157,505          | \$ 3,041,365        |
| Investment                                                                                                           | 10,129           | 1,021,272           | 1,011,143           | (55,026)            |
| Other                                                                                                                | 304,765          | 32                  | (304,733)           | 0                   |
| <b>Total revenues</b>                                                                                                | <b>3,652,628</b> | <b>4,516,543</b>    | <b>863,915</b>      | <b>2,986,339</b>    |
| <b>EXPENDITURES</b>                                                                                                  |                  |                     |                     |                     |
| Debt Service                                                                                                         |                  |                     |                     |                     |
| Principal                                                                                                            | 4,256,726        | 2,745,995           | 1,510,731           | 3,908,508           |
| Interest and fiscal charges                                                                                          | 1,449,312        | 1,448,820           | 492                 | 552,100             |
| <b>Total expenditures</b>                                                                                            | <b>5,706,038</b> | <b>4,194,815</b>    | <b>1,511,223</b>    | <b>4,460,608</b>    |
| Excess (deficiency) of revenues<br>over (under) expenditures                                                         | (2,053,410)      | 321,728             | 2,375,138           | (1,474,269)         |
| Other financing sources (uses)                                                                                       |                  |                     |                     |                     |
| Transfers in (out)                                                                                                   |                  |                     |                     |                     |
| SPLOST Capital Projects Fund                                                                                         | 293,692          | 293,692             | 0                   | 293,692             |
| Tax Allocation District Special Revenue Fund                                                                         | 107,686          | 101,562             | (6,124)             | 111,257             |
| Hotel/Motel Tax Special Revenue Fund                                                                                 | 410,770          | 410,770             | 0                   | 110,770             |
| <b>Total other financing sources (uses)</b>                                                                          | <b>812,148</b>   | <b>806,024</b>      | <b>(6,124)</b>      | <b>515,719</b>      |
| Excess (deficiency) of revenues and<br>other financing sources over (under)<br>expenditures and other financing uses | (1,241,262)      | 1,127,752           | 2,369,014           | (958,550)           |
| Fund balances, July 1                                                                                                | 1,241,262        | 2,878,637           | 1,637,375           | 3,837,187           |
| <b>Fund balances, June 30</b>                                                                                        | <b>\$ 0</b>      | <b>\$ 4,006,389</b> | <b>\$ 4,006,389</b> | <b>\$ 2,878,637</b> |





**GAINESVILLE**

## **CAPITAL PROJECTS FUNDS**

*Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of specifically planned projects (other than those financed by the proprietary or fiduciary funds).*

**General Government Capital Projects Fund** - *This fund is used to account for general purpose long-term capital projects financed from various revenue sources.*

**Special Purpose Local Option Sales Tax Capital Projects Fund** - *This fund is used to account for long-term projects financed by the passage of a special purpose local option sales tax.*

*The Special Purpose Local Option Sales Tax Capital Projects Fund is presented as a major fund in the basic financial statements.*

**Grants Capital Projects Fund** – *This fund is used to account for capital grants used to finance major capital projects.*

**CITY OF GAINESVILLE, GEORGIA**  
**GENERAL GOVERNMENT CAPITAL PROJECTS FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2023 and 2022**

|                                            | <b>2023</b>          | <b>2022</b>         |
|--------------------------------------------|----------------------|---------------------|
| <b>ASSETS</b>                              |                      |                     |
| Cash and cash equivalents                  | \$ 9,489,311         | \$ 1,771,734        |
| Investments                                | 13,300,125           | 2,993,659           |
| Prepaid items                              | 2,028,000            | 0                   |
| Restricted assets                          |                      |                     |
| Cash and cash equivalents                  | 6,685,388            | 0                   |
| Investments                                | 4,425,739            | 0                   |
| <b>Total assets</b>                        | <b>\$ 35,928,563</b> | <b>\$ 4,765,393</b> |
| <b>LIABILITIES</b>                         |                      |                     |
| Payables                                   |                      |                     |
| Accounts                                   | \$ 1,428,169         | \$ 790,845          |
| Intergovernmental                          | 27,904               | 47,223              |
| Retainages                                 | 1,080,935            | 146,344             |
| Due to other funds                         | 369,985              | 369,985             |
| <b>Total liabilities</b>                   | <b>2,906,993</b>     | <b>1,354,397</b>    |
| <b>FUND BALANCES</b>                       |                      |                     |
| Nonspendable prepaid items                 | 2,028,000            | 0                   |
| Restricted for capital projects:           |                      |                     |
| General Government                         | 8,870,514            | 759,617             |
| Public Safety                              | 98,565               | 92,253              |
| Health and Welfare                         | 73,188               | 73,188              |
| Assigned for capital projects:             |                      |                     |
| General Government                         | 18,783,146           | 1,385,902           |
| Public Safety                              | 1,904,947            | 0                   |
| Public Works                               | 1,263,210            | 1,100,036           |
| <b>Total fund balances</b>                 | <b>33,021,570</b>    | <b>3,410,996</b>    |
| <b>Total liabilities and fund balances</b> | <b>\$ 35,928,563</b> | <b>\$ 4,765,393</b> |

**CITY OF GAINESVILLE, GEORGIA**  
**GENERAL GOVERNMENT CAPITAL PROJECTS FUND**  
**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**For the fiscal years ended June 30, 2023 and 2022**

|                                                                                                                   | <b>2023</b>          | <b>2022</b>         |
|-------------------------------------------------------------------------------------------------------------------|----------------------|---------------------|
| <b>REVENUES</b>                                                                                                   |                      |                     |
| Investment                                                                                                        | \$ 0                 | \$ 225              |
| Contributions                                                                                                     | 524,500              | 0                   |
| <b>Total revenues</b>                                                                                             | <b>524,500</b>       | <b>225</b>          |
| <b>EXPENDITURES</b>                                                                                               |                      |                     |
| Capital outlay                                                                                                    |                      |                     |
| General Government                                                                                                | 15,450,013           | 2,008,753           |
| Public Safety                                                                                                     | 834,614              | 847,656             |
| Public Works                                                                                                      | 1,268,380            | 2,351,002           |
| Housing and Development                                                                                           | 264,207              | 529,095             |
| <b>Total expenditures</b>                                                                                         | <b>17,817,214</b>    | <b>5,736,506</b>    |
| Excess (deficiency) of revenues over (under) expenditures                                                         | (17,292,714)         | (5,736,281)         |
| Other financing sources (uses)                                                                                    |                      |                     |
| Transfers in (out)                                                                                                |                      |                     |
| General Fund                                                                                                      | 11,701,292           | 3,593,671           |
| Fire Special Revenue Fund                                                                                         | 30,000               | 105,000             |
| Hotel/Motel Tax Fund                                                                                              | 0                    | 90,925              |
| Cemetery Trust Fund                                                                                               | 30,000               | 55,000              |
| Tax Allocation Fund                                                                                               | 0                    | 250,000             |
| Economic Development Fund                                                                                         | 5,500,000            | 0                   |
| Vehicle Services Fund                                                                                             | 0                    | (39,458)            |
| SPLOST Capital Projects Fund                                                                                      | 0                    | (292,476)           |
| Department of Water Resources Fund                                                                                | 4,800,000            | 0                   |
| Issuance of long-term debt                                                                                        | 24,841,996           | 0                   |
| <b>Total other financing sources (uses)</b>                                                                       | <b>46,903,288</b>    | <b>3,762,662</b>    |
| Excess (deficiency) of revenues and other financing sources<br>over (under) expenditures and other financing uses | 29,610,574           | (1,973,619)         |
| Fund balances, July 1                                                                                             | 3,410,996            | 5,384,615           |
| <b>Fund balances, June 30</b>                                                                                     | <b>\$ 33,021,570</b> | <b>\$ 3,410,996</b> |

**CITY OF GAINESVILLE, GEORGIA**  
**SPECIAL PURPOSE LOCAL OPTION SALES TAX**  
**CAPITAL PROJECTS FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2023 and 2022**

|                                            | <b>2023</b>          | <b>2022</b>          |
|--------------------------------------------|----------------------|----------------------|
| <b>ASSETS</b>                              |                      |                      |
| Cash and cash equivalents                  | \$ 9,009,532         | \$ 6,147,166         |
| Investments                                | 12,627,669           | 11,640,194           |
| Intergovernmental receivables              | 1,761,852            | 1,859,180            |
| Restricted assets                          |                      |                      |
| Cash and cash equivalents                  | 10,653,033           | 0                    |
| Investments                                | 2,551,747            | 0                    |
| <b>Total assets</b>                        | <b>\$ 36,603,833</b> | <b>\$ 19,646,540</b> |
| <b>LIABILITIES</b>                         |                      |                      |
| Accounts payable                           | \$ 1,635,387         | \$ 1,348,926         |
| Retainages payable                         | 1,137,916            | 836,941              |
| <b>Total liabilities</b>                   | <b>2,773,303</b>     | <b>2,185,867</b>     |
| <b>FUND BALANCES</b>                       |                      |                      |
| Restricted for capital projects:           |                      |                      |
| Public Safety                              | 1,061,157            | 1,195,035            |
| Public Works                               | 8,845,328            | 9,395,099            |
| Health and Welfare                         | 6,923                | 49,050               |
| Culture and Recreation                     | 21,199,142           | 5,796,261            |
| Assigned for capital projects:             |                      |                      |
| Public Safety                              | 28,202               | 2                    |
| Public Works                               | 2,689,778            | 1,025,226            |
| <b>Total fund balances</b>                 | <b>33,830,530</b>    | <b>17,460,673</b>    |
| <b>Total liabilities and fund balances</b> | <b>\$ 36,603,833</b> | <b>\$ 19,646,540</b> |

**CITY OF GAINESVILLE, GEORGIA**  
**SPECIAL PURPOSE LOCAL OPTION SALES TAX**  
**CAPITAL PROJECTS FUND**  
**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**For the fiscal years ended June 30, 2023 and 2022**

|                                                                                                                   | <b>2023</b>          | <b>2022</b>          |
|-------------------------------------------------------------------------------------------------------------------|----------------------|----------------------|
| <b>REVENUES</b>                                                                                                   |                      |                      |
| Intergovernmental                                                                                                 | \$ 11,698,096        | \$ 12,321,772        |
| <b>Total revenues</b>                                                                                             | <b>11,698,096</b>    | <b>12,321,772</b>    |
| <b>EXPENDITURES</b>                                                                                               |                      |                      |
| Capital outlay                                                                                                    |                      |                      |
| General Government                                                                                                | 1,474,539            | 10,506,393           |
| Public Safety                                                                                                     | 106,800              | 1,594,752            |
| Public Works                                                                                                      | 4,764,776            | 5,342,616            |
| Culture and Recreation                                                                                            | 8,798,196            | 3,201,354            |
| <b>Total expenditures</b>                                                                                         | <b>15,144,311</b>    | <b>20,645,115</b>    |
| Excess (deficiency) of revenues over (under) expenditures                                                         | (3,446,215)          | (8,323,343)          |
| Other financing sources (uses)                                                                                    |                      |                      |
| Transfers in (out)                                                                                                |                      |                      |
| General Fund                                                                                                      | 2,190,000            | 550,000              |
| Impact Fee Special Revenue Fund                                                                                   | 740,000              | 0                    |
| Fire Services Special Revenue Fund                                                                                | 96,219               | 250                  |
| Grants Capital Projects Fund                                                                                      | 806,167              | 910,084              |
| General Government Capital Projects Fund                                                                          | 0                    | 292,476              |
| Debt Service Fund                                                                                                 | (293,692)            | (293,692)            |
| Proceeds from long-term debt                                                                                      | 16,277,378           | 1,383,099            |
| <b>Total other financing sources (uses)</b>                                                                       | <b>19,816,072</b>    | <b>2,842,217</b>     |
| Excess (deficiency) of revenues and other financing sources<br>over (under) expenditures and other financing uses | 16,369,857           | (5,481,126)          |
| Fund balances, July 1                                                                                             | 17,460,673           | 22,941,799           |
| <b>Fund balances, June 30</b>                                                                                     | <b>\$ 33,830,530</b> | <b>\$ 17,460,673</b> |

**CITY OF GAINESVILLE, GEORGIA**  
**GRANTS CAPITAL PROJECTS FUND**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2023 and 2022**

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|                                  | <u>2023</u>              | <u>2022</u>              |
|----------------------------------|--------------------------|--------------------------|
| <b>ASSETS</b>                    |                          |                          |
| Cash and cash equivalents        | \$ 230,627               | \$ 194,914               |
| Investments                      | <u>323,244</u>           | <u>358,957</u>           |
| <b>Total assets</b>              | <u><u>\$ 553,871</u></u> | <u><u>\$ 553,871</u></u> |
| <b>FUND BALANCES</b>             |                          |                          |
| Restricted for capital projects: |                          |                          |
| Public Works                     | \$ 35,047                | \$ 35,047                |
| Assigned for capital projects:   |                          |                          |
| Public Works                     | <u>518,824</u>           | <u>518,824</u>           |
| <b>Total fund balances</b>       | <u><u>\$ 553,871</u></u> | <u><u>\$ 553,871</u></u> |

**CITY OF GAINESVILLE, GEORGIA**  
**GRANTS CAPITAL PROJECTS FUND**  
**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**For the fiscal years ended June 30, 2023 and 2022**

|                                                                                                                | <b>2023</b>       | <b>2022</b>       |
|----------------------------------------------------------------------------------------------------------------|-------------------|-------------------|
| <b>REVENUES</b>                                                                                                |                   |                   |
| Intergovernmental                                                                                              | \$ 806,167        | \$ 423,053        |
| <b>Total revenues</b>                                                                                          | <b>806,167</b>    | <b>423,053</b>    |
| <b>EXPENDITURES</b>                                                                                            |                   |                   |
| Capital outlay                                                                                                 |                   |                   |
| Public Works                                                                                                   | 0                 | 72,423            |
| <b>Total expenditures</b>                                                                                      | <b>0</b>          | <b>72,423</b>     |
| Excess (deficiency) of revenues over (under) expenditures                                                      | 806,167           | 350,630           |
| Other financing sources (uses)                                                                                 |                   |                   |
| Transfers in (out)                                                                                             |                   |                   |
| SPLOST Capital Projects Funds                                                                                  | (806,167)         | (910,084)         |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | 0                 | (559,454)         |
| Fund balances, July 1                                                                                          | 553,871           | 1,113,325         |
| <b>Fund balances, June 30</b>                                                                                  | <b>\$ 553,871</b> | <b>\$ 553,871</b> |





**GAINESVILLE**

## **ENTERPRISE FUNDS**

*Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The funds are self-supporting in nature where the costs, including depreciation, of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges.*

**Department of Water Resources Fund** is used to account for activities connected with the development, operation and maintenance of water and sewer service in the City of Gainesville and parts of Hall County.

*The Department of Water Resources Fund is presented as a major fund in the basic financial statements.*

**Airport Fund** is used to account for activities connected with the operation of the Lee Gilmer Memorial Airport.

**Solid Waste Fund** is used to account for activities connected with the collection and disposal of residential, commercial, industrial and institutional solid waste, and for the maintenance of street rights-of-way.

**Chattahoochee Golf Course Fund** is used to account for activities connected with the operation of a public golf course owned by the City of Gainesville, Georgia.

**CITY OF GAINESVILLE, GEORGIA**  
**DEPARTMENT OF WATER RESOURCES ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF NET POSITION**  
**June 30, 2023 and 2022**

|                                                             | <b>2023</b>   | <b>2022</b>   |
|-------------------------------------------------------------|---------------|---------------|
| <b>ASSETS</b>                                               |               |               |
| <b>Current assets</b>                                       |               |               |
| Cash and cash equivalents                                   | \$ 16,375,961 | \$ 13,135,013 |
| Investments                                                 | 26,346,855    | 28,429,371    |
| Receivables                                                 |               |               |
| Accounts (net)                                              | 5,709,379     | 3,907,352     |
| Intergovernmental                                           | 12,537,862    | 3,003,486     |
| Other                                                       | 8,574         | 8,127         |
| Inventories                                                 | 2,655,549     | 2,189,401     |
| Prepaid items                                               | 82,492        | 130,612       |
| Total current assets                                        | 63,716,672    | 50,803,362    |
| <b>Restricted assets</b>                                    |               |               |
| Extension and Renewal                                       |               |               |
| Cash and cash equivalents                                   | 42,010,066    | 31,570,872    |
| Investments                                                 | 58,880,888    | 58,141,280    |
| Debt Redemption                                             |               |               |
| Cash and cash equivalents                                   | 3,674,267     | 3,978,756     |
| Customer Deposits                                           |               |               |
| Cash and cash equivalents                                   | 2,427,173     | 2,307,513     |
| Total restricted assets                                     | 106,992,394   | 95,998,421    |
| <b>Noncurrent assets</b>                                    |               |               |
| Property held for development                               | 2,480,264     | 2,971,111     |
| Capital assets                                              |               |               |
| Land                                                        | 29,179,311    | 28,761,453    |
| Nondepreciable intangibles                                  | 2,853,619     | 2,853,619     |
| Land improvements                                           | 2,287,902     | 2,287,902     |
| Buildings                                                   | 52,952,245    | 52,952,245    |
| Distribution system                                         | 595,821,246   | 592,400,577   |
| Vehicles and equipment                                      | 44,499,127    | 42,612,068    |
| Depreciable intangibles                                     | 6,138,328     | 6,138,328     |
| Construction in progress                                    | 116,753,080   | 65,481,169    |
| Intangible right-to-use assets                              | 1,112,296     | 1,112,296     |
| Accumulated depreciation/amortization                       | (303,015,704) | (286,024,411) |
| Total noncurrent assets                                     | 551,061,714   | 511,546,357   |
| <b>Total assets</b>                                         | 721,770,780   | 658,348,140   |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                       |               |               |
| Deferred outflows related to pensions                       | 5,781,634     | 3,750,003     |
| Deferred outflows related to other post employment benefits | 1,953,494     | 2,190,257     |
| <b>Total deferred outflows of resources</b>                 | 7,735,128     | 5,940,260     |

**CITY OF GAINESVILLE, GEORGIA**  
**DEPARTMENT OF WATER RESOURCES ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF NET POSITION**  
**June 30, 2023 and 2022**

|                                                            | <b>2023</b>           | <b>2022</b>           |
|------------------------------------------------------------|-----------------------|-----------------------|
| <b>LIABILITIES</b>                                         |                       |                       |
| <b>Current liabilities</b>                                 |                       |                       |
| Payables                                                   |                       |                       |
| Accounts                                                   | \$ 3,150,717          | \$ 1,284,738          |
| Intergovernmental                                          | 1,557,251             | 1,381,120             |
| Accrued salaries                                           | 223,160               | 563,680               |
| Compensated absences                                       | 770,879               | 684,289               |
| Interest payable                                           | 1,500                 | 2,105                 |
| Subscription payable                                       | 222,666               | 219,496               |
| Contracts payable                                          | 1,261,588             | 1,261,588             |
| <b>Total current liabilities</b>                           | <b>7,187,761</b>      | <b>5,397,016</b>      |
| <b>Current liabilities payable from restricted assets</b>  |                       |                       |
| Payables                                                   |                       |                       |
| Accounts                                                   | 5,290,449             | 2,687,477             |
| Retainages                                                 | 4,272,239             | 2,175,424             |
| Customer deposits                                          | 2,427,173             | 2,307,513             |
| Interest payable                                           | 187,125               | 226,500               |
| Revenue bonds payable                                      | 6,688,739             | 7,348,739             |
| <b>Total liabilities payable from restricted assets</b>    | <b>18,865,725</b>     | <b>14,745,653</b>     |
| <b>Noncurrent liabilities</b>                              |                       |                       |
| Compensated absences                                       | 85,653                | 76,032                |
| Net pension liability                                      | 24,071,650            | 20,271,021            |
| Net OPEB liability                                         | 8,013,491             | 11,607,021            |
| Contracts payable                                          | 8,831,116             | 10,092,704            |
| Subscription payable                                       | 380,986               | 603,652               |
| Notes payable                                              | 36,911,937            | 7,734,375             |
| Revenue bonds payable                                      | 28,931,933            | 35,620,672            |
| <b>Total noncurrent liabilities</b>                        | <b>107,226,766</b>    | <b>86,005,477</b>     |
| <b>Total liabilities</b>                                   | <b>133,280,252</b>    | <b>106,148,146</b>    |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                       |                       |                       |
| Deferred inflows related to pensions                       | 441,203               | 1,135,226             |
| Deferred inflows related to other post employment benefits | 3,905,241             | 1,453,559             |
| <b>Total deferred inflows of resources</b>                 | <b>4,346,444</b>      | <b>2,588,785</b>      |
| <b>NET POSITION</b>                                        |                       |                       |
| Net investment in capital assets                           | 468,260,016           | 440,786,848           |
| Restricted for:                                            |                       |                       |
| Capital outlay                                             | 100,890,953           | 89,701,165            |
| Debt service                                               | 3,487,142             | 3,752,256             |
| Unrestricted                                               | 19,241,101            | 21,311,200            |
| <b>Total net position</b>                                  | <b>\$ 591,879,212</b> | <b>\$ 555,551,469</b> |

**CITY OF GAINESVILLE, GEORGIA**  
**DEPARTMENT OF WATER RESOURCES ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF REVENUES, EXPENSES**  
**AND CHANGES IN NET POSITION**  
**For the fiscal years ended June 30, 2023 and 2022**

|                                                              | <b>2023</b>           | <b>2022</b>           |
|--------------------------------------------------------------|-----------------------|-----------------------|
| <b>OPERATING REVENUES</b>                                    |                       |                       |
| Charges for sales and services                               |                       |                       |
| Water sales                                                  | \$ 41,437,964         | \$ 39,208,115         |
| Sewer charges                                                | 36,327,461            | 34,875,835            |
| Tap fees                                                     | 1,308,831             | 2,053,412             |
| Other                                                        | 1,872,616             | 1,661,751             |
| Other                                                        | 76,332                | 450,461               |
| <b>Total operating revenues</b>                              | <b>81,023,204</b>     | <b>78,249,574</b>     |
| <b>OPERATING EXPENSES</b>                                    |                       |                       |
| Costs of sales and services                                  | 26,098,751            | 21,782,626            |
| Personal services                                            | 17,502,804            | 15,549,945            |
| Depreciation                                                 | 17,259,807            | 17,005,538            |
| <b>Total operating expenses</b>                              | <b>60,861,362</b>     | <b>54,338,109</b>     |
| Operating income (loss)                                      | 20,161,842            | 23,911,465            |
| Non-operating revenues (expenses)                            |                       |                       |
| Investment revenue                                           | 2,934,255             | (1,658,124)           |
| Interest expense                                             | (1,641,889)           | (2,013,781)           |
| Gain on sale of property held for development                | 10,206,589            | 5,052,506             |
| Gain (loss) on sale of capital assets                        | 3,110                 | 17,170                |
| <b>Total non-operating revenues (expenses)</b>               | <b>11,502,065</b>     | <b>1,397,771</b>      |
| Net income (loss) before capital contributions and transfers | 31,663,907            | 25,309,236            |
| Capital contributions                                        |                       |                       |
| Connection fees                                              | 5,132,734             | 6,904,881             |
| Capital contributions                                        | 6,194,043             | 11,707,493            |
| <b>Total capital contributions</b>                           | <b>11,326,777</b>     | <b>18,612,374</b>     |
| Net income (loss) before transfers                           | 42,990,684            | 43,921,610            |
| Transfers in (out)                                           |                       |                       |
| General Fund                                                 | (2,075,977)           | (3,376,797)           |
| General Governmental Capital Project Fund                    | (4,800,000)           | 0                     |
| American Rescue Plan Grant Special Revenue Fund              | 0                     | 3,431,418             |
| Grants Special Revenue Fund                                  | (1,923)               | 0                     |
| Economic Development Sepecial Revenue Fund                   | 0                     | (10,017,622)          |
| General Insurance Internal Service Fund                      | 214,959               | 0                     |
| <b>Total transfers in (out)</b>                              | <b>(6,662,941)</b>    | <b>(9,963,001)</b>    |
| Change in net position                                       | 36,327,743            | 33,958,609            |
| Net position, July 1 (Restated)                              | 555,551,469           | 521,592,860           |
| <b>Net position, June 30</b>                                 | <b>\$ 591,879,212</b> | <b>\$ 555,551,469</b> |

**CITY OF GAINESVILLE, GEORGIA**  
**DEPARTMENT OF WATER RESOURCES ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF CASH FLOWS**  
**For the fiscal years ended June 30, 2023 and 2022**

|                                                                      | <b>2023</b>                 | <b>2022</b>                 |
|----------------------------------------------------------------------|-----------------------------|-----------------------------|
| <b>Cash flows from operating activities:</b>                         |                             |                             |
| Receipts from customers                                              | \$ 69,729,683               | \$ 77,137,784               |
| Payments to suppliers                                                | (24,792,709)                | (23,643,020)                |
| Payments to employees                                                | (17,577,223)                | (14,649,571)                |
| Other receipts                                                       | 76,332                      | 450,461                     |
|                                                                      | <u>27,436,083</u>           | <u>39,295,654</u>           |
| Net cash provided (used) by operating activities                     |                             |                             |
| <b>Cash flows from non-capital financing activities:</b>             |                             |                             |
| Payments to other funds                                              | (6,877,900)                 | (3,376,797)                 |
|                                                                      | <u>(6,877,900)</u>          | <u>(3,376,797)</u>          |
| <b>Cash flows from capital and related financing activities:</b>     |                             |                             |
| Connection fees                                                      | 5,132,734                   | 6,904,881                   |
| Receipts of capital contributions                                    | 1,700,000                   | 230,000                     |
| Receipts from other funds                                            | 214,959                     | 3,431,418                   |
| Interest paid                                                        | (1,681,869)                 | (2,065,135)                 |
| Acquisition of capital assets                                        | (44,217,477)                | (25,170,389)                |
| Payment of capital related accounts payable                          | (2,676,489)                 | (1,662,533)                 |
| Payment of capital related retainages payable                        | (2,175,424)                 | (1,133,450)                 |
| Proceeds from sale of capital assets                                 | 56,771                      | 130,857                     |
| Proceeds from subscriptions payable                                  | 0                           | 1,112,296                   |
| Principal payments - subscriptions payable                           | (219,496)                   | (289,148)                   |
| Proceeds from notes payable                                          | 29,177,562                  | 5,968,151                   |
| Principal payments - bonds                                           | (6,300,000)                 | (14,965,000)                |
|                                                                      | <u>(20,988,729)</u>         | <u>(27,508,052)</u>         |
| Net cash provided (used) by capital and related financing activities |                             |                             |
| <b>Cash flows from investing activities:</b>                         |                             |                             |
| Receipts of investment revenue                                       | 2,958,699                   | 551,564                     |
| Proceeds from sale of property held for development                  | 10,697,436                  | 0                           |
| Proceeds from sale of investments                                    | 33,892,447                  | 36,778,270                  |
| Purchase of investments                                              | (33,622,723)                | (79,946,091)                |
|                                                                      | <u>13,925,859</u>           | <u>(42,616,257)</u>         |
| Net cash provided (used) by investing activities                     |                             |                             |
| Net increase (decrease) in cash and cash equivalents                 | 13,495,313                  | (34,205,452)                |
| Cash and cash equivalents, July 1                                    | 50,992,154                  | 85,197,606                  |
| <b>Cash and cash equivalents, June 30</b>                            | <u><u>\$ 64,487,467</u></u> | <u><u>\$ 50,992,154</u></u> |

**CITY OF GAINESVILLE, GEORGIA**  
**DEPARTMENT OF WATER RESOURCES ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF CASH FLOWS**  
**For the fiscal years ended June 30, 2023 and 2022**

|                                                                                                       | <b>2023</b>   | <b>2022</b>   |
|-------------------------------------------------------------------------------------------------------|---------------|---------------|
| <b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b> |               |               |
| Operating income (loss)                                                                               | \$ 20,161,842 | \$ 23,911,465 |
| Adjustments to reconcile operating income to net cash provided by operating activities:               |               |               |
| Depreciation expense                                                                                  | 17,259,807    | 17,005,538    |
| (Increase) decrease in accounts receivable                                                            | (1,738,200)   | 535,859       |
| (Increase) decrease in intergovernmental receivables                                                  | (9,598,650)   | (1,263,553)   |
| (Increase) decrease in inventory                                                                      | (466,148)     | (399,066)     |
| (Increase) decrease in prepaid items                                                                  | 48,120        | (129,663)     |
| (Increase) decrease in deferred outflows of resources                                                 | (1,794,868)   | (1,731,416)   |
| Increase (decrease) in accounts payable                                                               | 1,547,939     | (1,463,177)   |
| Increase (decrease) in intergovernmental payables                                                     | 176,131       | 131,510       |
| Increase (decrease) in deposits payable                                                               | 119,660       | 66,367        |
| Increase (decrease) in accrued salaries and benefits                                                  | (244,309)     | (13,791)      |
| Increase (decrease) in net pension liability                                                          | 3,800,629     | 10,312,153    |
| Increase (decrease) in deferred inflows of resources                                                  | 1,757,659     | (8,002,583)   |
| Increase (decrease) in net OPEB liability                                                             | (3,593,529)   | 336,011       |
| Total adjustments                                                                                     | 7,274,241     | 15,384,189    |
| Net cash provided (used) by operating activities                                                      | \$ 27,436,083 | \$ 39,295,654 |
| <b>Cash and cash equivalents reconciliation:</b>                                                      |               |               |
| Cash and cash equivalents                                                                             | \$ 16,375,961 | \$ 13,135,013 |
| Extension and Renewal                                                                                 |               |               |
| Cash and cash equivalents                                                                             | 42,010,066    | 31,570,872    |
| Debt Redemption                                                                                       |               |               |
| Cash and cash equivalents                                                                             | 3,674,267     | 3,978,756     |
| Customer Deposits                                                                                     |               |               |
| Cash and cash equivalents                                                                             | 2,427,173     | 2,307,513     |
| Total cash and cash equivalents                                                                       | \$ 64,487,467 | \$ 50,992,154 |

**Noncash investing, capital, and financing activities:**

Contributions of capital assets from individuals totaled \$3,232,455 and \$10,215,905 for the fiscal years ended June 30, 2023 and 2022, respectively.

Acquisition of capital assets through accounts payable totaled \$5,597,501 and \$2,676,489 for the fiscal years ended June 30, 2023 and 2022, respectively.

Acquisition of capital assets through retainage payable totaled \$4,272,239 and \$2,175,424 for the fiscal years ended June 30, 2023 and 2022, respectively.

Forgiveness of contracts payable through capital contributions totaled \$1,261,588 and \$1,261,588 for the fiscal years ended June 30, 2023 and 2023, respectively.

**CITY OF GAINESVILLE, GEORGIA**  
**AIRPORT ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF NET POSITION**  
**June 30, 2023 and 2022**

|                                                             | <b>2023</b>          | <b>2022</b>          |
|-------------------------------------------------------------|----------------------|----------------------|
| <b>ASSETS</b>                                               |                      |                      |
| <b>Current assets</b>                                       |                      |                      |
| Cash and cash equivalents                                   | \$ 760,856           | \$ 596,773           |
| Investments                                                 | 1,066,407            | 1,099,020            |
| Receivables                                                 |                      |                      |
| Accounts                                                    | 23,935               | 11,845               |
| Intergovernmental                                           | 3,499,892            | 9,150                |
| Lease                                                       | 589,301              | 500,243              |
| Total current assets                                        | <u>5,940,391</u>     | <u>2,217,031</u>     |
| <b>Noncurrent assets</b>                                    |                      |                      |
| Lease receivable                                            | 3,178,018            | 3,140,393            |
| Capital assets                                              |                      |                      |
| Land                                                        | 636,298              | 636,298              |
| Land improvements                                           | 3,361,288            | 3,214,747            |
| Buildings                                                   | 6,689,172            | 6,689,172            |
| Infrastructure                                              | 11,961,046           | 11,961,046           |
| Vehicles and equipment                                      | 552,684              | 552,684              |
| Construction in progress                                    | 4,364,499            | 380,548              |
| Accumulated depreciation                                    | (15,151,377)         | (14,500,783)         |
| Total noncurrent assets                                     | <u>15,591,628</u>    | <u>12,074,105</u>    |
| <b>Total assets</b>                                         | <u>21,532,019</u>    | <u>14,291,136</u>    |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                       |                      |                      |
| Deferred outflows related to pensions                       | 33,137               | 22,427               |
| Deferred outflows related to other post employment benefits | 9,572                | 10,519               |
| <b>Total deferred outflows of resources</b>                 | <u>42,709</u>        | <u>32,946</u>        |
| <b>LIABILITIES</b>                                          |                      |                      |
| <b>Current liabilities</b>                                  |                      |                      |
| Payables                                                    |                      |                      |
| Accounts                                                    | 3,389,033            | 17,829               |
| Customer deposits                                           | 48,280               | 48,280               |
| Retainage                                                   | 353,022              | 0                    |
| Accrued salaries                                            | 1,266                | 3,321                |
| Compensated absences                                        | 8,335                | 8,335                |
| Total current liabilities                                   | <u>3,799,936</u>     | <u>77,765</u>        |
| <b>Noncurrent liabilities</b>                               |                      |                      |
| Compensated absences                                        | 926                  | 926                  |
| Net pension liability                                       | 144,081              | 125,289              |
| Net OPEB liability                                          | 41,336               | 55,711               |
| Total noncurrent liabilities                                | <u>186,343</u>       | <u>181,926</u>       |
| <b>Total liabilities</b>                                    | <u>3,986,279</u>     | <u>259,691</u>       |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                        |                      |                      |
| Deferred inflows related to pensions                        | 1,486                | 5,189                |
| Deferred inflows related to other post employment benefits  | 16,833               | 7,027                |
| Deferred inflows related to leases                          | 3,721,051            | 3,555,945            |
| <b>Total deferred inflows of resources</b>                  | <u>3,739,370</u>     | <u>3,568,161</u>     |
| <b>NET POSITION</b>                                         |                      |                      |
| Net investment in capital assets                            | 8,717,126            | 8,933,712            |
| Unrestricted                                                | 5,131,953            | 1,562,518            |
| <b>Total net position</b>                                   | <u>\$ 13,849,079</u> | <u>\$ 10,496,230</u> |



**CITY OF GAINESVILLE, GEORGIA**  
**AIRPORT ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF REVENUES, EXPENSES**  
**AND CHANGES IN NET POSITION**  
**For the fiscal years ended June 30, 2023 and 2022**

|                                                 | <b>2023</b>                 | <b>2022</b>                 |
|-------------------------------------------------|-----------------------------|-----------------------------|
| <b>OPERATING REVENUES</b>                       |                             |                             |
| Charges for sales and services                  |                             |                             |
| Fuel sales                                      | \$ 53,138                   | \$ 57,324                   |
| Rent                                            | 973,170                     | 1,051,887                   |
| Other                                           | 0                           | 10,228                      |
| Total operating revenues                        | <u>1,026,308</u>            | <u>1,119,439</u>            |
| <b>OPERATING EXPENSES</b>                       |                             |                             |
| Costs of sales and services                     | 448,139                     | 405,109                     |
| Personal services                               | 91,423                      | 86,296                      |
| Depreciation                                    | 650,594                     | 606,702                     |
| Total operating expenses                        | <u>1,190,156</u>            | <u>1,098,107</u>            |
| Operating income (loss)                         | <u>(163,848)</u>            | <u>21,332</u>               |
| Non-operating revenues (expenses)               |                             |                             |
| Investment revenue                              | 25,955                      | (35,247)                    |
| Intergovernmental revenue                       | 3,490,742                   | 0                           |
| Interest expense                                | 0                           | (1,038)                     |
| Gain (loss) on sale of capital assets           | 0                           | 245                         |
| Total non-operating revenues (expenses)         | <u>3,516,697</u>            | <u>(36,040)</u>             |
| Net income (loss) before transfers              | 3,352,849                   | (14,708)                    |
| Transfers in (out)                              |                             |                             |
| American Rescue Plan Grant Special Revenue Fund | <u>0</u>                    | <u>82,000</u>               |
| Change in net position                          | 3,352,849                   | 67,292                      |
| Net position, July 1 (Restated)                 | <u>10,496,230</u>           | <u>10,428,938</u>           |
| <b>Net position, June 30</b>                    | <u><u>\$ 13,849,079</u></u> | <u><u>\$ 10,496,230</u></u> |

**CITY OF GAINESVILLE, GEORGIA**  
**AIRPORT ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF CASH FLOWS**  
**For the fiscal years ended June 30, 2023 and 2022**

|                                                                                                                                                     | <b>2023</b>              | <b>2022</b>              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|
| <b>Cash flows from operating activities:</b>                                                                                                        |                          |                          |
| Receipts from customers                                                                                                                             | \$ 1,053,103             | \$ 1,071,152             |
| (Payments to) receipts from suppliers                                                                                                               | (420,397)                | (406,133)                |
| Payments to employees                                                                                                                               | (92,721)                 | (79,630)                 |
| Other receipts (payments)                                                                                                                           | (462)                    | 10,228                   |
|                                                                                                                                                     | <u>539,523</u>           | <u>595,617</u>           |
| Net cash provided (used) by operating activities                                                                                                    |                          |                          |
| <b>Cash flows from capital and related financing activities:</b>                                                                                    |                          |                          |
| Proceeds from sale of capital assets                                                                                                                | 0                        | 245                      |
| Interest paid                                                                                                                                       | 0                        | (1,038)                  |
| Receipts from other funds                                                                                                                           | 0                        | 82,000                   |
| Acquisition of capital assets                                                                                                                       | (434,008)                | (361,828)                |
|                                                                                                                                                     | <u>(434,008)</u>         | <u>(280,621)</u>         |
| Net cash provided (used) by capital and related financing activities                                                                                |                          |                          |
| <b>Cash flows from investing activities:</b>                                                                                                        |                          |                          |
| Receipts of investment revenue                                                                                                                      | 39,021                   | 7,002                    |
| Proceeds from sale of investments                                                                                                                   | 422,409                  | 467,125                  |
| Purchase of investments                                                                                                                             | (402,862)                | (1,070,350)              |
|                                                                                                                                                     | <u>58,568</u>            | <u>(596,223)</u>         |
| Net cash provided (used) by investing activities                                                                                                    |                          |                          |
| Net increase (decrease) in cash and cash equivalents                                                                                                | 164,083                  | (281,227)                |
| Cash and cash equivalents, July 1                                                                                                                   | 596,773                  | 878,000                  |
| <b>Cash and cash equivalents, June 30</b>                                                                                                           | <u><u>\$ 760,856</u></u> | <u><u>\$ 596,773</u></u> |
| <b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>                                               |                          |                          |
| Operating income (loss)                                                                                                                             | \$ (163,848)             | \$ 21,332                |
| Adjustments to reconcile operating income to net cash provided by operating activities:                                                             |                          |                          |
| Depreciation expense                                                                                                                                | 650,594                  | 606,702                  |
| (Increase) decrease in accounts receivable                                                                                                          | (12,090)                 | 4,584                    |
| (Increase) decrease in leases receivable                                                                                                            | (126,683)                | 495,636                  |
| (Increase) decrease in deferred outflows of resources                                                                                               | (9,763)                  | (12,153)                 |
| Increase (decrease) in accounts payable                                                                                                             | 27,742                   | (1,024)                  |
| Increase (decrease) in accrued payroll liabilities                                                                                                  | (2,055)                  | 1,947                    |
| Increase (decrease) in net pension liability                                                                                                        | 18,792                   | 70,598                   |
| Increase (decrease) in deferred inflows of resources                                                                                                | 171,209                  | (593,400)                |
| Increase (decrease) in net OPEB liability                                                                                                           | (14,375)                 | 1,395                    |
|                                                                                                                                                     | <u>703,371</u>           | <u>574,285</u>           |
| Total adjustments                                                                                                                                   |                          |                          |
| Net cash provided by operating activities                                                                                                           | <u><u>\$ 539,523</u></u> | <u><u>\$ 595,617</u></u> |
| <b>Noncash investing, capital, and financing activities:</b>                                                                                        |                          |                          |
| Acquisition of capital assets through accounts payable totaled \$3,343,462 and \$0 for the fiscal years ended June 30, 2023 and 2022, respectively. |                          |                          |
| Acquisition of capital assets through retainage payable totaled \$353,022 and \$0 for the fiscal years ended June 30, 2023 and 2022, respectively.  |                          |                          |

**CITY OF GAINESVILLE, GEORGIA**  
**SOLID WASTE ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF NET POSITION**  
**June 30, 2023 and 2022**

|                                                             | <b>2023</b>  | <b>2022</b>  |
|-------------------------------------------------------------|--------------|--------------|
| <b>ASSETS</b>                                               |              |              |
| <b>Current assets</b>                                       |              |              |
| Cash and cash equivalents                                   | \$ 1,275,980 | \$ 1,137,360 |
| Investments                                                 | 1,788,119    | 2,094,210    |
| Accounts receivable (net)                                   | 232,677      | 219,010      |
| Total current assets                                        | 3,296,776    | 3,450,580    |
| <b>Noncurrent assets</b>                                    |              |              |
| Capital assets                                              |              |              |
| Buildings                                                   | 25,051       | 25,051       |
| Vehicles and equipment                                      | 4,732,539    | 4,697,157    |
| Accumulated depreciation                                    | (2,644,237)  | (2,043,763)  |
| Total capital assets (net of accumulated depreciation)      | 2,113,353    | 2,678,445    |
| <b>Total assets</b>                                         | 5,410,129    | 6,129,025    |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                       |              |              |
| Deferred outflows related to pensions                       | 340,498      | 192,413      |
| Deferred outflows related to other post employment benefits | 222,607      | 247,231      |
| <b>Total deferred outflows of resources</b>                 | 563,105      | 439,644      |
| <b>LIABILITIES</b>                                          |              |              |
| <b>Current liabilities</b>                                  |              |              |
| Payables                                                    |              |              |
| Accounts                                                    | 30,708       | 40,481       |
| Interest                                                    | 25,019       | 31,785       |
| Intergovernmental                                           | 136,891      | 50,095       |
| Accrued salaries                                            | 20,218       | 50,741       |
| Compensated absences                                        | 48,267       | 45,814       |
| Notes payable                                               | 754,500      | 285,649      |
| Total current liabilities                                   | 1,015,603    | 504,565      |
| <b>Noncurrent liabilities</b>                               |              |              |
| Compensated absences                                        | 5,363        | 5,090        |
| Notes payable                                               | 159,188      | 913,688      |
| Net pension liability                                       | 711,143      | 371,008      |
| Net OPEB liability                                          | 910,234      | 1,283,961    |
| Total noncurrent liabilities                                | 1,785,928    | 2,573,747    |
| <b>Total liabilities</b>                                    | 2,801,531    | 3,078,312    |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                        |              |              |
| Deferred inflows related to pensions                        | 66,351       | 229,136      |
| Deferred inflows related to other post employment benefits  | 407,753      | 152,779      |
| <b>Total deferred inflows of resources</b>                  | 474,104      | 381,915      |
| <b>NET POSITION</b>                                         |              |              |
| Net investment in capital assets                            | 1,199,665    | 1,479,108    |
| Unrestricted                                                | 1,497,934    | 1,629,334    |
| <b>Total net position</b>                                   | \$ 2,697,599 | \$ 3,108,442 |

**CITY OF GAINESVILLE, GEORGIA**  
**SOLID WASTE ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF REVENUES, EXPENSES**  
**AND CHANGES IN NET POSITION**  
**For the fiscal years ended June 30, 2023 and 2022**

|                                                | <b>2023</b>         | <b>2022</b>         |
|------------------------------------------------|---------------------|---------------------|
| <b>OPERATING REVENUES</b>                      |                     |                     |
| Charges for sales and services                 | \$ 3,197,533        | \$ 3,054,103        |
| Other                                          | 16,111              | 12,586              |
| <b>Total operating revenues</b>                | <b>3,213,644</b>    | <b>3,066,689</b>    |
| <b>OPERATING EXPENSES</b>                      |                     |                     |
| Costs of sales and services                    | 810,912             | 537,031             |
| Costs of sales and services - landfill         | 593,726             | 556,096             |
| Personal services                              | 1,612,872           | 1,543,782           |
| Depreciation                                   | 600,473             | 489,833             |
| <b>Total operating expenses</b>                | <b>3,617,983</b>    | <b>3,126,742</b>    |
| Operating income (loss)                        | (404,339)           | (60,053)            |
| Non-operating revenues (expenses)              |                     |                     |
| Investment revenue                             | 40,521              | (72,673)            |
| Interest expense                               | (43,395)            | (73,828)            |
| Gain (loss) on sale of capital assets          | 0                   | 10,221              |
| <b>Total non-operating revenues (expenses)</b> | <b>(2,874)</b>      | <b>(136,280)</b>    |
| Net income (loss) before transfers             | (407,213)           | (196,333)           |
| Transfers in (out)                             |                     |                     |
| Grants Special Revenue Fund                    | (3,630)             | 0                   |
| Change in net position                         | (410,843)           | (196,333)           |
| Net position, July 1                           | 3,108,442           | 3,304,775           |
| <b>Net position, June 30</b>                   | <b>\$ 2,697,599</b> | <b>\$ 3,108,442</b> |

**CITY OF GAINESVILLE, GEORGIA**  
**SOLID WASTE ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF CASH FLOWS**  
**For the fiscal years ended June 30, 2023 and 2022**

|                                                                                                       | <b>2023</b>         | <b>2022</b>         |
|-------------------------------------------------------------------------------------------------------|---------------------|---------------------|
| <b>Cash flows from operating activities:</b>                                                          |                     |                     |
| Receipts from customers                                                                               | \$ 3,183,866        | \$ 3,015,904        |
| Payments to suppliers                                                                                 | (1,327,615)         | (1,045,454)         |
| Payments to employees                                                                                 | (1,705,533)         | (1,593,744)         |
| Other receipts                                                                                        | 16,111              | 12,586              |
| Net cash provided (used) by operating activities                                                      | 166,829             | 389,292             |
| <b>Cash flows from noncapital and related financing activities:</b>                                   |                     |                     |
| Payments to other funds                                                                               | (3,630)             | 0                   |
| Net cash provided (used) by non-capital financing activities                                          | (3,630)             | 0                   |
| <b>Cash flows from capital and related financing activities:</b>                                      |                     |                     |
| Acquisition of capital assets                                                                         | (35,381)            | (1,764,339)         |
| Proceeds from sale of capital assets                                                                  | 0                   | 10,220              |
| Interest paid                                                                                         | (50,161)            | (42,043)            |
| Proceeds from notes payable                                                                           | 0                   | 1,654,828           |
| Principal payments - notes payable                                                                    | (285,649)           | (455,491)           |
| Net cash provided (used) by capital and related financing activities                                  | (371,191)           | (596,825)           |
| <b>Cash flows from investing activities:</b>                                                          |                     |                     |
| Receipts of investment revenue                                                                        | 64,435              | 14,753              |
| Proceeds from sale of investments                                                                     | 709,882             | 890,651             |
| Purchase of investments                                                                               | (427,705)           | (1,738,017)         |
| Net cash provided (used) by investing activities                                                      | 346,612             | (832,613)           |
| Net increase (decrease) in cash and cash equivalents                                                  | 138,620             | (1,040,146)         |
| Cash and cash equivalents, July 1                                                                     | 1,137,360           | 2,177,506           |
| <b>Cash and cash equivalents, June 30</b>                                                             | <b>\$ 1,275,980</b> | <b>\$ 1,137,360</b> |
| <b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b> |                     |                     |
| Operating income (loss)                                                                               | \$ (404,339)        | \$ (60,053)         |
| Adjustments to reconcile operating loss to net cash provided (used) by operating activities:          |                     |                     |
| Depreciation expense                                                                                  | 600,473             | 489,833             |
| (Increase) decrease in accounts receivable                                                            | (13,667)            | (38,199)            |
| (Increase) decrease in deferred outflows of resources                                                 | (123,461)           | (10,581)            |
| Increase (decrease) in accounts payable                                                               | (9,773)             | 24,131              |
| Increase (decrease) in intergovernmental payable                                                      | 86,796              | 23,542              |
| Increase (decrease) in accrued payroll liabilities                                                    | (27,797)            | (20,045)            |
| Increase (decrease) in net pension liability                                                          | 340,135             | 10,813              |
| Increase (decrease) in deferred inflows of resources                                                  | 92,189              | (69,188)            |
| Increase (decrease) in net OPEB liability                                                             | (373,727)           | 39,039              |
| Total adjustments                                                                                     | 571,168             | 449,345             |
| Net cash used by operating activities                                                                 | \$ 166,829          | \$ 389,292          |

**CITY OF GAINESVILLE, GEORGIA**  
**CHATTAHOOCHEE GOLF COURSE ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF NET POSITION**  
**June 30, 2023 and 2022**

|                                                             | <b>2023</b>        | <b>2022</b>        |
|-------------------------------------------------------------|--------------------|--------------------|
| <b>ASSETS</b>                                               |                    |                    |
| <b>Current assets</b>                                       |                    |                    |
| Cash and cash equivalents                                   | \$ 422,665         | \$ 26,043          |
| Investments                                                 | 590,370            | 45,287             |
| Accounts receivable                                         |                    |                    |
| Accounts                                                    | 78,936             | 34,783             |
| Other                                                       | 2,884              | 431,067            |
| Total current assets                                        | <u>1,094,855</u>   | <u>537,180</u>     |
| <b>Noncurrent assets</b>                                    |                    |                    |
| Property held for development                               | 39,709             | 59,403             |
| Capital assets                                              |                    |                    |
| Land                                                        | 49,084             | 49,084             |
| Land improvements                                           | 7,339,250          | 7,339,250          |
| Buildings                                                   | 1,294,197          | 1,294,197          |
| Vehicles and equipment                                      | 1,056,414          | 1,056,414          |
| Construction in progress                                    | 1,309              | 0                  |
| Intangible right-to-use assets                              |                    |                    |
| Equipment                                                   | 192,602            | 192,602            |
| Accumulated depreciation/amortization                       | <u>(6,396,859)</u> | <u>(5,856,493)</u> |
| Total noncurrent assets                                     | <u>3,575,706</u>   | <u>4,134,457</u>   |
| <b>Total assets</b>                                         | <u>4,670,561</u>   | <u>4,671,637</u>   |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                       |                    |                    |
| Deferred charge on refunding                                | 10,707             | 16,293             |
| Deferred outflows related to pensions                       | 79,044             | 46,106             |
| Deferred outflows related to other post employment benefits | 45,574             | 52,202             |
| <b>Total deferred outflows of resources</b>                 | <u>135,325</u>     | <u>114,601</u>     |
| <b>LIABILITIES</b>                                          |                    |                    |
| <b>Current liabilities</b>                                  |                    |                    |
| Payables                                                    |                    |                    |
| Accounts                                                    | 51,722             | 57,839             |
| Sales tax                                                   | 16,324             | 14,293             |
| Interest                                                    | 3,341              | 4,366              |
| Accrued salaries                                            | 11,794             | 33,163             |
| Compensated absences                                        | 40,070             | 33,778             |
| Lease payable                                               | 38,042             | 36,451             |
| Contracts payable                                           | 290,000            | 280,000            |
| Other liabilities                                           | 61,150             | 52,789             |
| Total current liabilities                                   | <u>512,443</u>     | <u>512,679</u>     |
| <b>Noncurrent liabilities</b>                               |                    |                    |
| Compensated absences                                        | 4,452              | 3,753              |
| Net pension liability                                       | 83,379             | 1,177              |
| Net OPEB liability                                          | 179,329            | 279,948            |
| Lease payable                                               | 88,217             | 126,258            |
| Contracts payable                                           | 595,000            | 885,000            |
| Total noncurrent liabilities                                | <u>950,377</u>     | <u>1,296,136</u>   |
| <b>Total liabilities</b>                                    | <u>1,462,820</u>   | <u>1,808,815</u>   |

**CITY OF GAINESVILLE, GEORGIA**  
**CHATTAHOOCHEE GOLF COURSE ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF NET POSITION**  
**June 30, 2023 and 2022**

|                                                            | <b>2023</b>         | <b>2022</b>         |
|------------------------------------------------------------|---------------------|---------------------|
| <b>DEFERRED INFLOWS OF RESOURCES</b>                       |                     |                     |
| Deferred inflows related to pensions                       | \$ 9,456            | \$ 56,335           |
| Deferred inflows related to other post employment benefits | 101,014             | 32,368              |
| <b>Total deferred inflows of resources</b>                 | <b>110,470</b>      | <b>88,703</b>       |
| <b>NET POSITION</b>                                        |                     |                     |
| Net investment in capital assets                           | 2,535,445           | 2,747,152           |
| Restricted for capital outlay                              | 63,441              | 52,803              |
| Unrestricted                                               | 633,710             | 88,765              |
| <b>Total net position</b>                                  | <b>\$ 3,232,596</b> | <b>\$ 2,888,720</b> |

**CITY OF GAINESVILLE, GEORGIA**  
**CHATTAHOOCHEE GOLF COURSE ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF REVENUES, EXPENSES**  
**AND CHANGES IN NET POSITION**  
**For the fiscal years ended June 30, 2023 and 2022**

|                                                | <b>2023</b>         | <b>2022</b>         |
|------------------------------------------------|---------------------|---------------------|
| <b>OPERATING REVENUES</b>                      |                     |                     |
| Charges for sales and services                 |                     |                     |
| Greens fees                                    | \$ 1,028,161        | \$ 630,988          |
| Cart fees                                      | 540,020             | 325,523             |
| Handicap fees                                  | 24,000              | 21,920              |
| Practice range                                 | 118,785             | 85,175              |
| Contributions                                  | 0                   | 5,000               |
| Rent revenue                                   | 12,300              | 9,550               |
| Other                                          | 10,985              | 919                 |
| <b>Total operating revenues</b>                | <b>1,734,251</b>    | <b>1,079,075</b>    |
| <b>OPERATING EXPENSES</b>                      |                     |                     |
| Costs of sales and services                    | 501,999             | 493,274             |
| Personal services                              | 766,173             | 633,326             |
| Depreciation                                   | 540,366             | 334,809             |
| <b>Total operating expenses</b>                | <b>1,808,538</b>    | <b>1,461,409</b>    |
| Operating income (loss)                        | <b>(74,287)</b>     | <b>(382,334)</b>    |
| Non-operating revenues (expenses)              |                     |                     |
| Investment revenue                             | 17,063              | (69)                |
| Interest expense                               | (37,345)            | (44,689)            |
| Gain (loss) on sale of capital assets          | 3,889               | 0                   |
| Gain on sale of property held for development  | 403,306             | 1,615,940           |
| <b>Total non-operating revenues (expenses)</b> | <b>386,913</b>      | <b>1,571,182</b>    |
| Net income (loss) before transfers             | 312,626             | 1,188,848           |
| Transfers in (out)                             |                     |                     |
| General Fund                                   | 31,250              | 40,360              |
| Change in net position                         | 343,876             | 1,229,208           |
| Net position, July 1                           | 2,888,720           | 1,659,512           |
| <b>Net position, June 30</b>                   | <b>\$ 3,232,596</b> | <b>\$ 2,888,720</b> |



**CITY OF GAINESVILLE, GEORGIA**  
**CHATTAHOOCHEE GOLF COURSE ENTERPRISE FUND**  
**COMPARATIVE STATEMENTS OF CASH FLOWS**  
**For the fiscal years ended June 30, 2023 and 2022**

|                                                                                                                                                  | <b>2023</b>       | <b>2022</b>      |
|--------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|------------------|
| <b>Cash flows from operating activities:</b>                                                                                                     |                   |                  |
| Receipts from customers                                                                                                                          | \$ 1,668,843      | \$ 1,047,515     |
| Payments to suppliers                                                                                                                            | (483,269)         | (798,255)        |
| Payments to employees                                                                                                                            | (803,510)         | (633,172)        |
| Other receipts                                                                                                                                   | 23,285            | 15,469           |
| Net cash provided (used) by operating activities                                                                                                 | 405,349           | (368,443)        |
| <b>Cash flows from non-capital financing activities:</b>                                                                                         |                   |                  |
| Receipts from other funds                                                                                                                        | 31,250            | 40,360           |
| Net cash provided (used) by non-capital financing activities                                                                                     | 31,250            | 40,360           |
| <b>Cash flows from capital and related financing activities:</b>                                                                                 |                   |                  |
| Interest paid                                                                                                                                    | (32,784)          | (39,439)         |
| Principal payments - contracts payable                                                                                                           | (280,000)         | (275,000)        |
| Principal payments - leases payable                                                                                                              | (36,450)          | (29,893)         |
| Proceeds from leases payable                                                                                                                     | 0                 | 192,602          |
| Payment of capital related accounts payable                                                                                                      | (16,486)          | 0                |
| Payment of capital related retainages payable                                                                                                    | 0                 | (91,111)         |
| Proceeds from sale of capital assets                                                                                                             | 3,889             | 0                |
| Acquisition of capital assets                                                                                                                    | (1,309)           | (1,042,947)      |
| Net cash provided (used) by capital and related financing activities                                                                             | (363,140)         | (1,285,788)      |
| <b>Cash flows from investing activities:</b>                                                                                                     |                   |                  |
| Receipts of investment revenue                                                                                                                   | 16,031            | 14               |
| Proceeds from sale of property held for development                                                                                              | 851,183           | 1,254,286        |
| Proceeds from sale of investments                                                                                                                | 234,672           | 117,920          |
| Purchase of investments                                                                                                                          | (778,723)         | (83)             |
| Net cash provided (used) by operating activities                                                                                                 | 323,163           | 1,372,137        |
| Net increase (decrease) in cash and cash equivalents                                                                                             | 396,622           | (241,734)        |
| Cash and cash equivalents, July 1                                                                                                                | 26,043            | 267,777          |
| <b>Cash and cash equivalents, June 30</b>                                                                                                        | <b>\$ 422,665</b> | <b>\$ 26,043</b> |
| <b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>                                            |                   |                  |
| Operating income (loss)                                                                                                                          | \$ (74,287)       | \$ (382,334)     |
| Adjustments to reconcile operating loss to net cash provided (used) by operating activities:                                                     |                   |                  |
| Depreciation expense                                                                                                                             | 540,366           | 334,809          |
| (Increase) decrease in accounts receivable                                                                                                       | (44,153)          | (28,776)         |
| (Increase) decrease in deferred outflows of resources                                                                                            | (26,310)          | (3,515)          |
| Increase (decrease) in accounts payable                                                                                                          | 10,369            | (308,335)        |
| Increase (decrease) in sales tax payable                                                                                                         | 2,030             | 12,685           |
| Increase (decrease) in accrued salaries and benefits                                                                                             | (14,378)          | 16,586           |
| Increase (decrease) in other liabilities                                                                                                         | 8,361             | 3,354            |
| Increase (decrease) in net OPEB liability                                                                                                        | (100,618)         | 8,365            |
| Increase (decrease) in deferred inflows of resources                                                                                             | 21,767            | 30,052           |
| Increase (decrease) in net pension liability                                                                                                     | 82,202            | (51,334)         |
| Total adjustments                                                                                                                                | 479,636           | 13,891           |
| Net cash provided (used) by operating activities                                                                                                 | \$ 405,349        | \$ (368,443)     |
| <b>Noncash investing, capital, and financing activities:</b>                                                                                     |                   |                  |
| Acquisition of capital assets through accounts payable totaled \$0 and \$16,486 for the fiscal years ended June 30, 2023 and 2022, respectively. |                   |                  |

## **INTERNAL SERVICE FUNDS**

*These funds are used to account for the financing of goods and services provided to the departments of the government on a cost reimbursement basis.*

**General Insurance Fund** - *This fund is used to account for property, liability, and workers' compensation insurance provided to the City departments.*

**Employee Benefits Fund** - *This fund is used to account for the cost of providing life and health insurance benefits to City employees and participating dependents.*

**Vehicle Services Fund** - *This fund is used to account for the cost of providing maintenance and repairs on all City owned vehicles.*

**CITY OF GAINESVILLE, GEORGIA**  
**GENERAL INSURANCE FUND**  
**COMPARATIVE STATEMENTS OF NET POSITION**  
**June 30, 2023 and 2022**

|                            | <b>2023</b>       | <b>2022</b>       |
|----------------------------|-------------------|-------------------|
| <b>ASSETS</b>              |                   |                   |
| <b>Current assets</b>      |                   |                   |
| Cash and cash equivalents  | \$ 730,633        | \$ 626,150        |
| Investments                | 1,024,047         | 1,153,125         |
| Accounts receivable        | 7,275             | 1,760             |
| Other assets               | 121,153           | 99,675            |
| <b>Total assets</b>        | <b>1,883,108</b>  | <b>1,880,710</b>  |
| <b>LIABILITIES</b>         |                   |                   |
| <b>Current liabilities</b> |                   |                   |
| Accounts payable           | 7,244             | 1,760             |
| Claims reserves            | 1,166,640         | 1,193,468         |
| <b>Total liabilities</b>   | <b>1,173,884</b>  | <b>1,195,228</b>  |
| <b>NET POSITION</b>        |                   |                   |
| Unrestricted               | <b>\$ 709,224</b> | <b>\$ 685,482</b> |

**CITY OF GAINESVILLE, GEORGIA**  
**GENERAL INSURANCE FUND**  
**COMPARATIVE STATEMENTS OF REVENUES, EXPENSES**  
**AND CHANGES IN NET POSITION**  
**For the fiscal years ended June 30, 2023 and 2022**

|                                    | <b>2023</b>       | <b>2022</b>       |
|------------------------------------|-------------------|-------------------|
| <b>OPERATING REVENUES</b>          |                   |                   |
| Interfund services provided        | \$ 1,697,349      | \$ 1,565,150      |
| Other                              | 420,685           | 58,378            |
| <b>Total operating revenue</b>     | <b>2,118,034</b>  | <b>1,623,528</b>  |
| <b>OPERATING EXPENSES</b>          |                   |                   |
| Costs of services                  |                   |                   |
| Insurance                          | 1,204,221         | 1,101,416         |
| Claims                             | 380,770           | 279,185           |
| Administrative fees                | 269,964           | 210,817           |
| <b>Total operating expenses</b>    | <b>1,854,955</b>  | <b>1,591,418</b>  |
| Operating income (loss)            | 263,079           | 32,110            |
| Non-operating revenues (expenses)  |                   |                   |
| Investment revenue (expense)       | 23,741            | (33,728)          |
| Net income (loss) before transfers | 286,820           | (1,618)           |
| Transfers in (out)                 |                   |                   |
| General Fund                       | (7,275)           | (18,723)          |
| Police Service Fund                | (40,844)          | (13,388)          |
| Department of Water Resources Fund | (214,959)         | 0                 |
| <b>Total transfers in (out)</b>    | <b>(263,078)</b>  | <b>(32,111)</b>   |
| Change in net position             | 23,742            | (33,729)          |
| Net position, July 1               | 685,482           | 719,211           |
| <b>Net position, June 30</b>       | <b>\$ 709,224</b> | <b>\$ 685,482</b> |

**CITY OF GAINESVILLE, GEORGIA**  
**GENERAL INSURANCE FUND**  
**COMPARATIVE STATEMENTS OF CASH FLOWS**  
**For the fiscal years ended June 30, 2023 and 2022**

|                                                                                                       | <u>2023</u>              | <u>2022</u>               |
|-------------------------------------------------------------------------------------------------------|--------------------------|---------------------------|
| <b>Cash flows from operating activities:</b>                                                          |                          |                           |
| Receipts from interfund services provided                                                             | \$ 1,691,834             | \$ 1,563,390              |
| Payments to suppliers                                                                                 | (1,897,777)              | (1,714,781)               |
| Other receipts                                                                                        | 420,685                  | 58,378                    |
|                                                                                                       | <u>214,742</u>           | <u>(93,013)</u>           |
| Net cash provided (used) by operating activities                                                      |                          |                           |
| <b>Cash flows from non-capital financing activities:</b>                                              |                          |                           |
| Payments to other funds                                                                               | (263,078)                | (32,111)                  |
|                                                                                                       | <u>(263,078)</u>         | <u>(32,111)</u>           |
| <b>Cash flows from investing activities:</b>                                                          |                          |                           |
| Investment revenue                                                                                    | 32,236                   | 7,603                     |
| Proceeds from sale of investments                                                                     | 404,809                  | 492,038                   |
| Purchase of investments                                                                               | (284,226)                | (950,077)                 |
|                                                                                                       | <u>152,819</u>           | <u>(450,436)</u>          |
| Net cash provided (used) by investing activities                                                      |                          |                           |
| Net increase (decrease) in cash and cash equivalents                                                  | 104,483                  | (575,560)                 |
| Cash and cash equivalents, July 1                                                                     | <u>626,150</u>           | <u>1,201,710</u>          |
| <b>Cash and cash equivalents, June 30</b>                                                             | <u><u>\$ 730,633</u></u> | <u><u>\$ 626,150</u></u>  |
| <b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b> |                          |                           |
| Operating income (loss)                                                                               | \$ 263,079               | \$ 32,110                 |
| Adjustments to reconcile operating income to net cash provided (used) by operating activities:        |                          |                           |
| (Increase) decrease in accounts receivable                                                            | (5,515)                  | (1,760)                   |
| (Increase) decrease in other assets                                                                   | (21,478)                 | (22,225)                  |
| Increase (decrease) in accounts payable                                                               | 5,484                    | (103,108)                 |
| Increase (decrease) in claims reserve                                                                 | (26,828)                 | 1,970                     |
|                                                                                                       | <u>(48,337)</u>          | <u>(125,123)</u>          |
| Total adjustments                                                                                     |                          |                           |
| Net cash provided (used) by operating activities                                                      | <u><u>\$ 214,742</u></u> | <u><u>\$ (93,013)</u></u> |

**CITY OF GAINESVILLE, GEORGIA**  
**EMPLOYEE BENEFITS FUND**  
**COMPARATIVE STATEMENTS OF NET POSITION**  
**June 30, 2023 and 2022**

|                            | <b>2023</b>         | <b>2022</b>         |
|----------------------------|---------------------|---------------------|
| <b>ASSETS</b>              |                     |                     |
| <b>Current assets</b>      |                     |                     |
| Cash and cash equivalents  | \$ 1,309,424        | \$ 1,244,485        |
| Investments                | 1,835,276           | 2,291,856           |
| Accounts receivable        | 176,645             | 1,814               |
| Prepaid items              | 13,000              | 13,000              |
| <b>Total assets</b>        | <b>3,334,345</b>    | <b>3,551,155</b>    |
| <b>LIABILITIES</b>         |                     |                     |
| <b>Current liabilities</b> |                     |                     |
| Accounts payable           | 422,791             | 90,238              |
| Deposits payable           | 198,935             | 182,004             |
| Claims reserves            | 592,412             | 575,938             |
| <b>Total liabilities</b>   | <b>1,214,138</b>    | <b>848,180</b>      |
| <b>NET POSITION</b>        |                     |                     |
| Unrestricted               | <b>\$ 2,120,207</b> | <b>\$ 2,702,975</b> |

**CITY OF GAINESVILLE, GEORGIA**  
**EMPLOYEE BENEFITS FUND**  
**COMPARATIVE STATEMENTS OF REVENUES, EXPENSES**  
**AND CHANGES IN NET POSITION**  
**For the fiscal years ended June 30, 2023 and 2022**

|                                   | <b>2023</b>         | <b>2022</b>         |
|-----------------------------------|---------------------|---------------------|
| <b>OPERATING REVENUES</b>         |                     |                     |
| Interfund services provided       | \$ 11,396,951       | \$ 9,484,841        |
| <b>OPERATING EXPENSES</b>         |                     |                     |
| Costs of services                 |                     |                     |
| Insurance                         | 1,669,180           | 1,528,759           |
| Claims                            | 7,938,299           | 6,553,061           |
| Wellness program                  | 1,996,349           | 1,616,997           |
| Administrative fees               | 404,156             | 523,165             |
| <b>Total operating expenses</b>   | <b>12,007,984</b>   | <b>10,221,982</b>   |
| Operating income (loss)           | (611,033)           | (737,141)           |
| Non-operating revenues (expenses) |                     |                     |
| Investment revenue (expense)      | 28,265              | (67,013)            |
| Change in net position            | (582,768)           | (804,154)           |
| Net position, July 1              | 2,702,975           | 3,507,129           |
| <b>Net position, June 30</b>      | <b>\$ 2,120,207</b> | <b>\$ 2,702,975</b> |

**CITY OF GAINESVILLE, GEORGIA**  
**EMPLOYEE BENEFITS FUND**  
**COMPARATIVE STATEMENTS OF CASH FLOWS**  
**For the fiscal years ended June 30, 2023 and 2022**

|                                                                                                       | <b>2023</b>         | <b>2022</b>         |
|-------------------------------------------------------------------------------------------------------|---------------------|---------------------|
| <b>Cash flows from operating activities:</b>                                                          |                     |                     |
| Receipts from interfund services provided                                                             | \$ 11,222,120       | \$ 9,523,877        |
| Payments to suppliers                                                                                 | (11,642,026)        | (10,400,954)        |
| Net cash provided (used) by operating activities                                                      | (419,906)           | (877,077)           |
| <b>Cash flows from investing activities:</b>                                                          |                     |                     |
| Investment revenue                                                                                    | 54,055              | 15,178              |
| Proceeds from sale of investments                                                                     | 686,414             | 921,792             |
| Purchase of investments                                                                               | (255,624)           | (1,593,387)         |
| Net cash provided (used) by investing activities                                                      | 484,845             | (656,417)           |
| Net increase (decrease) in cash and cash equivalents                                                  | 64,939              | (1,533,494)         |
| Cash and cash equivalents, July 1                                                                     | 1,244,485           | 2,777,979           |
| <b>Cash and cash equivalents, June 30</b>                                                             | <b>\$ 1,309,424</b> | <b>\$ 1,244,485</b> |
| <b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b> |                     |                     |
| Operating income (loss)                                                                               | \$ (611,033)        | \$ (737,141)        |
| Adjustments to reconcile net income to net cash provided (used) by operating activities:              |                     |                     |
| (Increase) decrease in accounts receivable                                                            | (174,831)           | 39,036              |
| Increase (decrease) in accounts payable                                                               | 332,553             | 22,774              |
| Increase (decrease) in deposits payable                                                               | 16,931              | 27,802              |
| Increase (decrease) in claims reserve                                                                 | 16,474              | (229,548)           |
| Total adjustments                                                                                     | 191,127             | (139,936)           |
| Net cash provided (used) by operating activities                                                      | \$ (419,906)        | \$ (877,077)        |



**CITY OF GAINESVILLE, GEORGIA**  
**VEHICLE SERVICES FUND**  
**COMPARATIVE STATEMENTS OF NET POSITION**  
**June 30, 2023 and 2022**

|                                                  | <b>2023</b> | <b>2022</b> |
|--------------------------------------------------|-------------|-------------|
| <b>ASSETS</b>                                    |             |             |
| <b>Current assets</b>                            |             |             |
| Cash and cash equivalents                        | \$ 133,672  | \$ 125,614  |
| Investments                                      | 186,929     | 230,781     |
| Intergovernmental receivables                    | 9,812       | 46,247      |
| Inventory                                        | 117,944     | 124,952     |
| Total current assets                             | 448,357     | 527,594     |
| <b>Capital assets</b>                            |             |             |
| Buildings                                        | 266,254     | 266,254     |
| Vehicles and equipment                           | 532,849     | 532,849     |
| Accumulated depreciation                         | (736,140)   | (705,087)   |
| Capital assets (net of accumulated depreciation) | 62,963      | 94,016      |
| <b>Total assets</b>                              | 511,320     | 621,610     |
| <b>LIABILITIES</b>                               |             |             |
| <b>Current liabilities</b>                       |             |             |
| Accounts payable                                 | 64,728      | 167,182     |
| Accrued salaries                                 | 6,744       | 17,210      |
| Compensated absences                             | 30,170      | 27,803      |
| Total current liabilities                        | 101,642     | 212,195     |
| <b>Noncurrent liabilities</b>                    |             |             |
| Compensated absences                             | 3,352       | 3,089       |
| <b>Total liabilities</b>                         | 104,994     | 215,284     |
| <b>NET POSITION</b>                              |             |             |
| Investment in capital assets                     | 62,963      | 94,016      |
| Unrestricted                                     | 343,363     | 312,310     |
| <b>Total net position</b>                        | \$ 406,326  | \$ 406,326  |

**CITY OF GAINESVILLE, GEORGIA**  
**VEHICLE SERVICES FUND**  
**COMPARATIVE STATEMENTS OF REVENUES, EXPENSES**  
**AND CHANGES IN NET POSITION**  
**For the fiscal years ended June 30, 2023 and 2022**

|                                          | <b>2023</b>       | <b>2022</b>       |
|------------------------------------------|-------------------|-------------------|
| <b>OPERATING REVENUES</b>                |                   |                   |
| Interfund services provided              | \$ 2,717,489      | \$ 2,510,641      |
| Other                                    | 0                 | 245               |
| <b>Total operating revenues</b>          | <b>2,717,489</b>  | <b>2,510,886</b>  |
| <b>OPERATING EXPENSES</b>                |                   |                   |
| Costs of services                        | 2,196,665         | 2,087,772         |
| Personal services                        | 489,771           | 434,090           |
| Depreciation                             | 31,053            | 31,634            |
| <b>Total operating expenses</b>          | <b>2,717,489</b>  | <b>2,553,496</b>  |
| Operating income (loss)                  | 0                 | (42,610)          |
| Non-operating revenues (expenses)        |                   |                   |
| Gain (loss) on sale of capital assets    | 0                 | 3,151             |
| Net income (loss) before transfers       | 0                 | (39,459)          |
| Transfers in (out)                       |                   |                   |
| General Government Capital Projects Fund | 0                 | 39,459            |
| Change in net position                   | 0                 | 0                 |
| Net position, July 1                     | 406,326           | 406,326           |
| <b>Net position, June 30</b>             | <b>\$ 406,326</b> | <b>\$ 406,326</b> |

**CITY OF GAINESVILLE, GEORGIA**  
**VEHICLE SERVICES FUND**  
**COMPARATIVE STATEMENTS OF CASH FLOWS**  
**For the fiscal years ended June 30, 2023 and 2022**

|                                                                                                       | <b>2023</b>        | <b>2022</b>       |
|-------------------------------------------------------------------------------------------------------|--------------------|-------------------|
| <b>Cash flows from operating activities:</b>                                                          |                    |                   |
| Receipts from interfund services provided                                                             | \$ 2,753,924       | \$ 2,472,780      |
| Payments to suppliers                                                                                 | (2,292,111)        | (2,050,444)       |
| Payments to employees                                                                                 | (497,608)          | (428,274)         |
| Other receipts                                                                                        | 0                  | 245               |
| Net cash provided (used) by operating activities                                                      | (35,795)           | (5,693)           |
| <b>Cash flows from capital and related financing activities:</b>                                      |                    |                   |
| Receipts from other funds                                                                             | 0                  | 39,459            |
| Acquisition of capital assets                                                                         | 0                  | (39,459)          |
| Sale of capital assets                                                                                | 0                  | 3,151             |
| Net cash provided (used) by capital and related financing activities                                  | 0                  | 3,151             |
| <b>Cash flows from investing activities:</b>                                                          |                    |                   |
| Proceeds from sale of investments                                                                     | 76,268             | 99,653            |
| Purchase of investments                                                                               | (32,415)           | (194,165)         |
| Net cash provided (used) by investing activities                                                      | 43,853             | (94,512)          |
| Net increase (decrease) in cash and cash equivalents                                                  | 8,058              | (97,054)          |
| Cash and cash equivalents, July 1                                                                     | 125,614            | 222,668           |
| <b>Cash and cash equivalents, June 30</b>                                                             | <b>\$ 133,672</b>  | <b>\$ 125,614</b> |
| <b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b> |                    |                   |
| Operating income (loss)                                                                               | \$ 0               | \$ (42,610)       |
| Adjustments to reconcile net income to net cash provided (used) by operating activities:              |                    |                   |
| Depreciation expense                                                                                  | 31,053             | 31,634            |
| (Increase) decrease in intergovernmental receivables                                                  | 36,435             | (37,861)          |
| (Increase) decrease in inventory                                                                      | 7,008              | (28,339)          |
| Increase (decrease) in accounts payable                                                               | (102,454)          | 65,667            |
| Increase (decrease) in accrued salaries and benefits                                                  | (7,837)            | 5,816             |
| Total adjustments                                                                                     | (35,795)           | 36,917            |
| Net cash provided (used) by operating activities                                                      | <b>\$ (35,795)</b> | <b>\$ (5,693)</b> |

## **FIDUCIARY FUNDS**

*These funds are used to account for assets held by the City as a trustee or custodian to be expended or invested in accordance with the conditions of a trust or in its custodial capacity.*

### **Trust Funds**

**Community Private-Purpose Trust Fund** - *This is a private-purpose trust fund whereby City of Gainesville employees make voluntary donations to provide assistance to local families and individuals in need, as well as contribute funding to both local and national nonprofit agencies.*

**Employees' Pension Trust Fund** - *This is a pension trust fund used to account for a single employer retirement system administered by the City for the benefit of its eligible employees.*

### **Custodial Fund**

**Municipal Court Custodial Fund** – *This fund is used to account, on a temporary basis, for fines collected by the Municipal Court that ultimately are disbursed to other parties.*

**CITY OF GAINESVILLE, GEORGIA**  
**COMMUNITY PRIVATE-PURPOSE TRUST FUND**  
**COMPARATIVE STATEMENTS OF FIDUCIARY NET POSITION**  
**June 30, 2023 and 2022**

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|                                    | <b>2023</b>   | <b>2022</b>   |
|------------------------------------|---------------|---------------|
| <b>ASSETS</b>                      |               |               |
| Cash and cash equivalents          | \$ 38,459     | \$ 27,129     |
| Accounts receivable                | 15,618        | 0             |
| <b>Total assets</b>                | <b>54,077</b> | <b>27,129</b> |
| <b>LIABILITIES</b>                 |               |               |
| Accounts payable                   | 1,500         | 0             |
| <b>NET POSITION</b>                |               |               |
| Restricted for employee assistance | \$ 52,577     | \$ 27,129     |

**CITY OF GAINESVILLE, GEORGIA**  
**COMMUNITY PRIVATE-PURPOSE TRUST FUND**  
**COMPARATIVE STATEMENTS OF CHANGES IN FIDUCIARY NET POSITION**  
**For the fiscal years ended June 30, 2023 and 2022**

|                              | <b>2023</b>      | <b>2022</b>      |
|------------------------------|------------------|------------------|
| <b>ADDITIONS</b>             |                  |                  |
| Employee donations           | \$ 47,827        | \$ 46,590        |
| Investment revenue           | 1,118            | 4                |
| <b>Total additions</b>       | <b>48,945</b>    | <b>46,594</b>    |
| <b>DEDUCTIONS</b>            |                  |                  |
| Distributions for assistance | 23,497           | 56,317           |
| Change in net position       | 25,448           | (9,723)          |
| Net position, July 1         | 27,129           | 36,852           |
| <b>Net position, June 30</b> | <b>\$ 52,577</b> | <b>\$ 27,129</b> |

**CITY OF GAINESVILLE, GEORGIA**  
**EMPLOYEES' PENSION TRUST FUND**  
**COMPARATIVE STATEMENTS OF FIDUCIARY NET POSITION**  
**June 30, 2023 and 2022**

|                           | <b>2023</b>        | <b>2022</b>        |
|---------------------------|--------------------|--------------------|
| <b>ASSETS</b>             |                    |                    |
| Cash and cash equivalents | \$ 7,164,783       | \$ 4,371,402       |
| Investments               |                    |                    |
| Mutual funds              |                    |                    |
| Equity                    | 76,325,137         | 79,453,785         |
| Fixed income              | 17,957,060         | 19,394,978         |
| Real estate               | 15,812,544         | 18,438,867         |
| <b>Total assets</b>       | <b>117,259,524</b> | <b>121,659,032</b> |
| <b>LIABILITIES</b>        |                    |                    |
| Accounts payable          | 61,924             | 33,358             |
| <b>NET POSITION</b>       |                    |                    |
| Restricted for pensions   | \$ 117,197,600     | \$ 121,625,674     |

**CITY OF GAINESVILLE, GEORGIA**  
**EMPLOYEES' PENSION TRUST FUND**  
**COMPARATIVE STATEMENTS OF CHANGES IN FIDUCIARY NET POSITION**  
**For the fiscal years ended June 30, 2023 and 2022**

|                                                              | <b>2023</b>           | <b>2022</b>           |
|--------------------------------------------------------------|-----------------------|-----------------------|
| <b>ADDITIONS</b>                                             |                       |                       |
| Contributions                                                |                       |                       |
| Employer contributions                                       | \$ 4,227,917          | \$ 3,851,093          |
| Employee contributions                                       | 4,227,917             | 3,851,093             |
| Total contributions                                          | 8,455,834             | 7,702,186             |
| Investment Income                                            |                       |                       |
| Net appreciation (depreciation) in fair value of investments | (3,819,618)           | (15,252,487)          |
| Interest                                                     | 378,399               | 325                   |
| Dividends                                                    | 2,569,982             | 1,925,125             |
| Investment expense                                           | (450,738)             | (400,013)             |
| Net investment income (loss)                                 | (1,321,975)           | (13,727,050)          |
| <b>Total additions (reductions)</b>                          | 7,133,859             | (6,024,864)           |
| <b>DEDUCTIONS</b>                                            |                       |                       |
| Benefits                                                     | 10,673,118            | 9,750,012             |
| Refunds                                                      | 888,815               | 1,225,827             |
| <b>Total deductions</b>                                      | 11,561,933            | 10,975,839            |
| Change in net position                                       | (4,428,074)           | (17,000,703)          |
| Net position, July 1                                         | 121,625,674           | 138,626,377           |
| <b>Net position, June 30</b>                                 | <b>\$ 117,197,600</b> | <b>\$ 121,625,674</b> |



**CITY OF GAINESVILLE, GEORGIA**  
**MUNICIPAL COURT CUSTODIAL FUND**  
**COMPARATIVE STATEMENTS OF FIDUCIARY NET POSITION**  
**June 30, 2023 and 2022**

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|                                                                  | <u>2023</u>       | <u>2022</u>      |
|------------------------------------------------------------------|-------------------|------------------|
| <b>ASSETS</b>                                                    |                   |                  |
| Cash and cash equivalents                                        | <u>\$ 107,001</u> | <u>\$ 83,032</u> |
| <b>LIABILITIES</b>                                               |                   |                  |
| Due to others                                                    | <u>40,056</u>     | <u>25,950</u>    |
| <b>NET POSITION</b>                                              |                   |                  |
| Restricted for individuals, organizations, and other governments | <u>\$ 66,945</u>  | <u>\$ 57,082</u> |

**CITY OF GAINESVILLE, GEORGIA**  
**MUNICIPAL COURT CUSTODIAL FUND**  
**COMPARATIVE STATEMENTS OF CHANGES IN FIDUCIARY NET POSITION**  
**For the fiscal years ended June 30, 2023 and 2022**

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|                                                             | <u>2023</u>             | <u>2022</u>             |
|-------------------------------------------------------------|-------------------------|-------------------------|
| <b>ADDITIONS</b>                                            |                         |                         |
| Fines and forfeitures collected for other governments       | \$ 87,440               | \$ 106,533              |
| <b>DEDUCTIONS</b>                                           |                         |                         |
| Distributions of fines and forfeitures to other governments | <u>77,577</u>           | <u>134,136</u>          |
| Change in net position                                      | 9,863                   | (27,603)                |
| Net position, July 1                                        | <u>57,082</u>           | <u>84,685</u>           |
| <b>Net position, June 30</b>                                | <u><u>\$ 66,945</u></u> | <u><u>\$ 57,082</u></u> |



**GAINESVILLE**

## **COMPONENT UNITS**

**Parks and Recreation** - *This component unit is used to account for the government's share of tax revenues legally restricted for operation and maintenance of the government's recreation facilities and parks.*

**Gainesville Convention and Visitor's Bureau** - *This component unit's primary purpose is to promote tourism, conventions, and trade shows, as well as showcase the City of Gainesville as a whole.*

**Gainesville-Hall County Land Bank** - *This component unit's primary purpose is to acquire tax delinquent properties for future sale and development.*

**CITY OF GAINESVILLE, GEORGIA**  
**PARKS AND RECREATION (A COMPONENT UNIT)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2023 and 2022**

|                                                                            | <b>2023</b>         | <b>2022</b>         |
|----------------------------------------------------------------------------|---------------------|---------------------|
| <b>ASSETS</b>                                                              |                     |                     |
| Cash and cash equivalents                                                  | \$ 2,443,654        | \$ 1,975,250        |
| Investments                                                                | 3,704,549           | 4,006,984           |
| Receivables                                                                |                     |                     |
| Accounts                                                                   | 18,688              | 9,961               |
| Property tax                                                               | 92,465              | 63,875              |
| Restricted assets                                                          |                     |                     |
| Cash and cash equivalents                                                  | 228,425             | 228,425             |
| <b>Total assets</b>                                                        | <b>\$ 6,487,781</b> | <b>\$ 6,284,495</b> |
| <b>LIABILITIES</b>                                                         |                     |                     |
| Payables                                                                   |                     |                     |
| Accounts                                                                   | \$ 236,435          | \$ 400,672          |
| Sales tax                                                                  | 11,472              | 16,103              |
| Retainage                                                                  | 16,638              | 0                   |
| Accrued salaries                                                           | 63,765              | 172,109             |
| Unearned revenue                                                           | 5,750               | 8,000               |
| Other                                                                      | 22,562              | 19,524              |
| <b>Total liabilities</b>                                                   | <b>356,622</b>      | <b>616,408</b>      |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                       |                     |                     |
| Unavailable revenue - property taxes                                       | 86,700              | 59,025              |
| <b>FUND BALANCES</b>                                                       |                     |                     |
| Restricted for:                                                            |                     |                     |
| H H Dean Park                                                              | 28,425              | 28,425              |
| Capital projects                                                           | 1,725,700           | 1,160,467           |
| Committed for:                                                             |                     |                     |
| Booster Club                                                               | 0                   | 48,617              |
| Development Fund                                                           | 200,000             | 200,000             |
| Facilities and Maintenance                                                 | 90,000              | 50,000              |
| Children at Play Fund                                                      | 10,000              | 10,000              |
| Assigned for Culture and Recreation                                        | 3,990,334           | 4,111,553           |
| <b>Total fund balances</b>                                                 | <b>6,044,459</b>    | <b>5,609,062</b>    |
| <b>Total liabilities, deferred inflows of resources, and fund balances</b> | <b>\$ 6,487,781</b> | <b>\$ 6,284,495</b> |

**CITY OF GAINESVILLE, GEORGIA**  
**PARKS AND RECREATION (A COMPONENT UNIT)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the fiscal year ended June 30, 2023**  
**(With comparative actual amounts for the year ended June 30, 2022)**

|                                                                                                                      | 2023              |                     |                     | 2022                |
|----------------------------------------------------------------------------------------------------------------------|-------------------|---------------------|---------------------|---------------------|
|                                                                                                                      | Final<br>Budget   | Actual              | Variance            | Actual              |
| <b>REVENUES</b>                                                                                                      |                   |                     |                     |                     |
| Property taxes                                                                                                       | \$ 5,793,774      | \$ 6,039,590        | \$ 245,816          | \$ 5,285,073        |
| Charges for sales and services                                                                                       |                   |                     |                     |                     |
| Recreation Division                                                                                                  | 184,800           | 212,607             | 27,807              | 191,656             |
| Lanier Point/Ivey Watson                                                                                             | 208,400           | 207,186             | (1,214)             | 176,614             |
| Youth Sports Booster Club                                                                                            | 104,200           | 135,474             | 31,274              | 109,014             |
| Gainesville Civic Center                                                                                             | 305,500           | 553,780             | 248,280             | 437,337             |
| Allen Creek Soccer Complex                                                                                           | 0                 | 0                   | 0                   | 5,724               |
| Frances Meadows Community Center                                                                                     | 931,825           | 1,017,310           | 85,485              | 955,139             |
| Intergovernmental                                                                                                    | 2,800,000         | 1,205,000           | (1,595,000)         | 1,105,051           |
| Contributions                                                                                                        | 23,000            | 23,601              | 601                 | 31,500              |
| Investment                                                                                                           | 36,000            | 114,657             | 78,657              | (137,029)           |
| Other                                                                                                                | 17,900            | 16,834              | (1,066)             | 8,726               |
| <b>Total revenues</b>                                                                                                | <b>10,405,399</b> | <b>9,526,039</b>    | <b>(879,360)</b>    | <b>8,168,805</b>    |
| <b>EXPENDITURES</b>                                                                                                  |                   |                     |                     |                     |
| Current                                                                                                              |                   |                     |                     |                     |
| Culture and recreation                                                                                               |                   |                     |                     |                     |
| Administration Division                                                                                              | 2,133,013         | 1,217,418           | 915,595             | 1,181,065           |
| Recreation Division                                                                                                  | 522,952           | 519,760             | 3,192               | 359,361             |
| Parks Division                                                                                                       | 1,572,767         | 1,449,023           | 123,744             | 1,341,256           |
| Maintenance Shop                                                                                                     | 156,653           | 151,608             | 5,045               | 142,303             |
| Lanier Point/Ivey Watson                                                                                             | 311,903           | 305,868             | 6,035               | 257,331             |
| Youth Sports Booster Club                                                                                            | 200,483           | 179,644             | 20,839              | 137,755             |
| Gainesville Civic Center                                                                                             | 793,809           | 742,332             | 51,477              | 685,569             |
| Allen Creek Soccer Complex                                                                                           | 0                 | 0                   | 0                   | 38,828              |
| Frances Meadows Center                                                                                               | 2,015,714         | 1,977,379           | 38,335              | 1,812,192           |
| Capital outlay                                                                                                       | 4,995,482         | 2,574,760           | 2,420,722           | 1,017,854           |
| <b>Total expenditures</b>                                                                                            | <b>12,702,776</b> | <b>9,117,792</b>    | <b>3,584,984</b>    | <b>6,973,514</b>    |
| Excess (deficiency) of revenues<br>over (under) expenditures                                                         | (2,297,377)       | 408,247             | 2,705,624           | 1,195,291           |
| Other financing sources (uses)                                                                                       |                   |                     |                     |                     |
| Sale of capital assets                                                                                               | 36,486            | 27,150              | (9,336)             | 26,999              |
| Excess (deficiency) of revenues and<br>other financing sources over (under)<br>expenditures and other financing uses | (2,260,891)       | 435,397             | 2,696,288           | 1,222,290           |
| Fund balances, July 1                                                                                                | 2,260,891         | 5,609,062           | 3,348,171           | 4,386,772           |
| <b>Fund balances, June 30</b>                                                                                        | <b>\$ 0</b>       | <b>\$ 6,044,459</b> | <b>\$ 6,044,459</b> | <b>\$ 5,609,062</b> |

**CITY OF GAINESVILLE, GEORGIA**  
**PARKS AND RECREATION (A COMPONENT UNIT)**  
**OPERATING ACTIVITY**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the fiscal year ended June 30, 2023**  
**(With comparative actual amounts for the year ended June 30, 2022)**

|                                                                                                                      | 2023               |                     |                   | 2022                |
|----------------------------------------------------------------------------------------------------------------------|--------------------|---------------------|-------------------|---------------------|
|                                                                                                                      | Final<br>Budget    | Actual              | Variance          | Actual              |
| <b>REVENUES</b>                                                                                                      |                    |                     |                   |                     |
| Property taxes                                                                                                       | \$ 5,793,774       | \$ 6,039,590        | \$ 245,816        | \$ 5,285,073        |
| Charges for sales and services                                                                                       |                    |                     |                   |                     |
| Recreation Division                                                                                                  | 184,800            | 212,607             | 27,807            | 191,656             |
| Lanier Point/Ivey Watson                                                                                             | 208,400            | 207,186             | (1,214)           | 176,614             |
| Youth Sports Booster Club                                                                                            | 104,200            | 135,474             | 31,274            | 109,014             |
| Gainesville Civic Center                                                                                             | 305,500            | 553,780             | 248,280           | 437,337             |
| Allen Creek Soccer Complex                                                                                           | 0                  | 0                   | 0                 | 5,724               |
| Frances Meadows Center                                                                                               | 931,825            | 1,017,310           | 85,485            | 955,139             |
| Intergovernmental                                                                                                    | 1,670,000          | 0                   | (1,670,000)       | 0                   |
| Investment                                                                                                           | 36,000             | 114,657             | 78,657            | (137,029)           |
| Contributions                                                                                                        | 23,000             | 23,601              | 601               | 31,500              |
| Other                                                                                                                | 17,900             | 16,831              | (1,069)           | 8,724               |
| <b>Total revenues</b>                                                                                                | <b>9,275,399</b>   | <b>8,321,036</b>    | <b>(954,363)</b>  | <b>7,063,752</b>    |
| <b>EXPENDITURES</b>                                                                                                  |                    |                     |                   |                     |
| Current                                                                                                              |                    |                     |                   |                     |
| Culture and recreation                                                                                               |                    |                     |                   |                     |
| Administrative services                                                                                              | 2,133,013          | 1,217,418           | 915,595           | 1,181,065           |
| Recreational services                                                                                                | 522,952            | 519,760             | 3,192             | 359,361             |
| Park services                                                                                                        | 1,572,767          | 1,449,023           | 123,744           | 1,341,256           |
| Maintenance shop                                                                                                     | 156,653            | 151,608             | 5,045             | 142,303             |
| Lanier Point/Ivey Watson                                                                                             | 311,903            | 305,868             | 6,035             | 257,331             |
| Booster Club                                                                                                         | 200,483            | 179,644             | 20,839            | 137,755             |
| Civic Center                                                                                                         | 793,809            | 742,332             | 51,477            | 685,569             |
| Allen Creek Soccer Complex                                                                                           | 0                  | 0                   | 0                 | 38,828              |
| Frances Meadows Center                                                                                               | 2,015,714          | 1,977,376           | 38,338            | 1,812,190           |
| <b>Total expenditures</b>                                                                                            | <b>7,707,294</b>   | <b>6,543,029</b>    | <b>1,164,265</b>  | <b>5,955,658</b>    |
| Excess (deficiency) of revenues<br>over (under) expenditures                                                         | 1,568,105          | 1,778,007           | 209,902           | 1,108,094           |
| Other financing sources (uses)                                                                                       |                    |                     |                   |                     |
| Transfers in (out)                                                                                                   |                    |                     |                   |                     |
| Capital Projects Activity                                                                                            | (1,928,777)        | (1,928,777)         | 0                 | (1,575,000)         |
| Sales of capital assets                                                                                              | 36,486             | 27,150              | (9,336)           | 26,999              |
| <b>Total other financing sources (uses)</b>                                                                          | <b>(1,892,291)</b> | <b>(1,901,627)</b>  | <b>(9,336)</b>    | <b>(1,548,001)</b>  |
| Excess (deficiency) of revenues and<br>other financing sources over (under)<br>expenditures and other financing uses | (324,186)          | <u>\$ (123,620)</u> | <u>\$ 200,566</u> | <u>\$ (439,907)</u> |
| Fund balances, July 1                                                                                                | 324,186            |                     |                   |                     |
| <b>Fund balances, June 30</b>                                                                                        | <b>\$ 0</b>        |                     |                   |                     |

**CITY OF GAINESVILLE, GEORGIA**  
**PARKS AND RECREATION (A COMPONENT UNIT)**  
**CAPITAL PROJECTS ACTIVITY**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the fiscal year ended June 30, 2023**  
**(With comparative actual amounts for the year ended June 30, 2022)**

|                                                                                                                      | 2023            |              |              | 2022         |
|----------------------------------------------------------------------------------------------------------------------|-----------------|--------------|--------------|--------------|
|                                                                                                                      | Final<br>Budget | Actual       | Variance     | Actual       |
| <b>REVENUES</b>                                                                                                      |                 |              |              |              |
| Intergovernmental                                                                                                    | \$ 1,130,000    | \$ 1,205,000 | \$ 75,000    | \$ 1,105,051 |
| <b>EXPENDITURES</b>                                                                                                  |                 |              |              |              |
| Current                                                                                                              |                 |              |              |              |
| Culture and recreation                                                                                               |                 |              |              |              |
| Capital outlay                                                                                                       | 4,995,482       | 2,574,760    | 2,420,722    | 1,017,854    |
| Excess (deficiency) of revenues<br>over (under) expenditures                                                         | (3,865,482)     | (1,369,760)  | 2,495,722    | 87,197       |
| Other financing sources (uses)                                                                                       |                 |              |              |              |
| Transfers in (out)                                                                                                   |                 |              |              |              |
| Operating Activity                                                                                                   | 1,928,777       | 1,928,777    | 0            | 1,575,000    |
| Excess (deficiency) of revenues and<br>other financing sources over (under)<br>expenditures and other financing uses | (1,936,705)     | \$ 559,017   | \$ 2,495,722 | \$ 1,662,197 |
| Fund balances, July 1                                                                                                | 1,936,705       |              |              |              |
| <b>Fund balances, June 30</b>                                                                                        | <b>\$ 0</b>     |              |              |              |



**CITY OF GAINESVILLE, GEORGIA**  
**CONVENTION AND VISITOR'S BUREAU (A COMPONENT UNIT)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2023 and 2022**

|                                            | <b>2023</b>         | <b>2022</b>       |
|--------------------------------------------|---------------------|-------------------|
| <b>ASSETS</b>                              |                     |                   |
| Cash and cash equivalents                  | \$ 719,556          | \$ 333,380        |
| Investments                                | 1,012,309           | 613,404           |
| Accounts receivable                        | 10,521              | 23,294            |
| Prepaid items                              | 0                   | 1,500             |
| <b>Total assets</b>                        | <b>\$ 1,742,386</b> | <b>\$ 971,578</b> |
| <b>LIABILITIES</b>                         |                     |                   |
| Accounts payable                           | \$ 67,146           | \$ 94,990         |
| Accrued salaries                           | 13,187              | 33,037            |
| Other liabilities                          | 400                 | 400               |
| Unearned revenue                           | 13,658              | 6,505             |
| <b>Total liabilities</b>                   | <b>94,391</b>       | <b>134,932</b>    |
| <b>FUND BALANCES</b>                       |                     |                   |
| Nonspendable                               | 0                   | 1,500             |
| Restricted for Housing and Development     | 5,255               | 5,255             |
| Assigned for:                              |                     |                   |
| Housing and Development                    | 1,642,740           | 829,891           |
| <b>Total fund balances</b>                 | <b>1,647,995</b>    | <b>836,646</b>    |
| <b>Total liabilities and fund balances</b> | <b>\$ 1,742,386</b> | <b>\$ 971,578</b> |

**CITY OF GAINESVILLE, GEORGIA**  
**CONVENTION AND VISITOR'S BUREAU (A COMPONENT UNIT)**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the fiscal year ended June 30, 2023**  
**(With comparative actual amounts for the year ended June 30, 2022)**

|                                                              | 2023             |                     |                     | 2022              |
|--------------------------------------------------------------|------------------|---------------------|---------------------|-------------------|
|                                                              | Final<br>Budget  | Actual              | Variance            | Actual            |
| <b>REVENUES</b>                                              |                  |                     |                     |                   |
| Intergovernmental                                            | \$ 1,939,655     | \$ 1,939,655        | \$ 0                | \$ 1,149,940      |
| Charges for sales and services                               | 59,891           | 87,043              | 27,152              | 64,378            |
| Investment revenue                                           | 800              | 10,421              | 9,621               | (10,550)          |
| Contributions                                                | 225,818          | 273,877             | 48,059              | 251,202           |
| Rental revenue                                               | 24,000           | 26,904              | 2,904               | 26,904            |
| Other                                                        | 6,000            | 31,702              | 25,702              | 86,679            |
| <b>Total revenues</b>                                        | <b>2,256,164</b> | <b>2,369,602</b>    | <b>113,438</b>      | <b>1,568,553</b>  |
| <b>EXPENDITURES</b>                                          |                  |                     |                     |                   |
| Current                                                      |                  |                     |                     |                   |
| Housing and Development                                      |                  |                     |                     |                   |
| Personal services                                            | 879,729          | 885,049             | (5,320)             | 727,822           |
| Other                                                        | 1,403,435        | 673,204             | 730,231             | 591,098           |
| <b>Total expenditures</b>                                    | <b>2,283,164</b> | <b>1,558,253</b>    | <b>724,911</b>      | <b>1,318,920</b>  |
| Excess (deficiency) of revenues<br>over (under) expenditures | (27,000)         | 811,349             | 838,349             | 249,633           |
| Fund balances, July 1                                        | 27,000           | 836,646             | 809,646             | 587,013           |
| <b>Fund balances, June 30</b>                                | <b>\$ 0</b>      | <b>\$ 1,647,995</b> | <b>\$ 1,647,995</b> | <b>\$ 836,646</b> |

**CITY OF GAINESVILLE, GEORGIA**  
**GAINESVILLE-HALL COUNTY LAND BANK (A COMPONENT UNIT)**  
**COMPARATIVE BALANCE SHEETS**  
**June 30, 2023 and 2022**

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|                                            | <b>2023</b>       | <b>2022</b>       |
|--------------------------------------------|-------------------|-------------------|
| <b>ASSETS</b>                              |                   |                   |
| Cash and cash equivalents                  | \$ 380,674        | \$ 0              |
| Property held for development              | 269,808           | 254,808           |
| <b>Total assets</b>                        | <b>\$ 650,482</b> | <b>\$ 254,808</b> |
| <b>LIABILITIES</b>                         |                   |                   |
| Due to other funds                         | \$ 130,230        | \$ 130,230        |
| <b>FUND BALANCES</b>                       |                   |                   |
| Assigned for Housing and Development       | 520,252           | 124,578           |
| <b>Total liabilities and fund balances</b> | <b>\$ 650,482</b> | <b>\$ 254,808</b> |

**CITY OF GAINESVILLE, GEORGIA**  
**GAINESVILLE-HALL COUNTY LAND BANK (A COMPONENT UNIT)**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the fiscal year ended June 30, 2023**  
**(With comparative actual amounts for the year ended June 30, 2022)**

|                                                              | <b>2023</b>             |                          |                          | <b>2022</b>              |
|--------------------------------------------------------------|-------------------------|--------------------------|--------------------------|--------------------------|
|                                                              | <b>Final<br/>Budget</b> | <b>Actual</b>            | <b>Variance</b>          | <b>Actual</b>            |
| <b>REVENUES</b>                                              |                         |                          |                          |                          |
| Intergovernmental                                            | \$ 397,793              | \$ 397,793               | \$ 0                     | \$ 50,000                |
| <b>Total revenues</b>                                        | <u>397,793</u>          | <u>397,793</u>           | <u>0</u>                 | <u>50,000</u>            |
| <b>EXPENDITURES</b>                                          |                         |                          |                          |                          |
| Current                                                      |                         |                          |                          |                          |
| Housing and Development                                      |                         |                          |                          |                          |
| Other                                                        | 397,793                 | 2,119                    | 395,674                  | 422                      |
| <b>Total expenditures</b>                                    | <u>397,793</u>          | <u>2,119</u>             | <u>395,674</u>           | <u>422</u>               |
| Excess (deficiency) of revenues<br>over (under) expenditures | 0                       | 395,674                  | 395,674                  | 49,578                   |
| Fund balances, July 1                                        | <u>0</u>                | <u>124,578</u>           | <u>124,578</u>           | <u>75,000</u>            |
| <b>Fund balances, June 30</b>                                | <u><u>\$ 0</u></u>      | <u><u>\$ 520,252</u></u> | <u><u>\$ 520,252</u></u> | <u><u>\$ 124,578</u></u> |



**GAINESVILLE**

## ***STATISTICAL SECTION***



**GAINESVILLE**

**CITY OF GAINESVILLE, GEORGIA**  
**Introduction to the Statistical Section**  
*(Unaudited)*

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

| <b><u>Contents</u></b>                                                                                                                                                                                                                               | <b><u>Pages</u></b> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| <b>Financial Trends.....</b>                                                                                                                                                                                                                         | <b>231-244</b>      |
| These tables/schedules contain trend information designed to assist the reader in understanding how the City has performed from a financial perspective over time.                                                                                   |                     |
| <b>Revenue Capacity.....</b>                                                                                                                                                                                                                         | <b>245-252</b>      |
| These tables/schedules contain information that may assist the reader in assessing the viability of the City's most significant revenue sources.                                                                                                     |                     |
| <b>Debt Capacity.....</b>                                                                                                                                                                                                                            | <b>253-259</b>      |
| These tables/schedules present information designed to assist the reader in analyzing the affordability of the City's current levels of outstanding debt, and the City's ability to issue additional debt in the future.                             |                     |
| <b>Demographic and Economic Information.....</b>                                                                                                                                                                                                     | <b>260-261</b>      |
| These tables/schedules offer demographic, economic and statistical information intended to assist the reader in understanding the environment in which the City's financial activities take place.                                                   |                     |
| <b>Operating Information.....</b>                                                                                                                                                                                                                    | <b>262-266</b>      |
| These tables/schedules contain service and infrastructure data to assist the reader in understanding how the information in the City's financial report relates to the services the government provides and the activities it performs.              |                     |
| <b>Miscellaneous Information.....</b>                                                                                                                                                                                                                | <b>267-274</b>      |
| These tables/schedules present various data relevant to the overall City and are intended to supply the reader with additional information regarding the City's facilities and services, as well as provide data that is required by bond covenants. |                     |

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



**CITY OF GAINESVILLE, GEORGIA**  
**NET POSITION BY COMPONENT**  
**LAST TEN FISCAL YEARS**  
**(ACCRUAL BASIS OF ACCOUNTING)**

|                                             | Fiscal Year           |                            |                            |                       |
|---------------------------------------------|-----------------------|----------------------------|----------------------------|-----------------------|
|                                             | 2014                  | 2015                       | 2016                       | 2017                  |
| Governmental activities                     |                       |                            |                            |                       |
| Net investment in capital assets            | \$ 80,039,885         | \$ 78,338,733              | \$ 78,415,202              | \$ 77,972,132         |
| Restricted                                  | 4,642,578             | 6,827,434                  | 12,149,291                 | 14,551,356            |
| Unrestricted                                | 10,217,825            | (14,451,203)               | (17,773,240)               | (15,275,584)          |
| Total governmental activities net position  | <u>\$ 94,900,288</u>  | <u>\$ 70,714,964</u>       | <u>\$ 72,791,253</u>       | <u>\$ 77,247,904</u>  |
| Business-type activities                    |                       |                            |                            |                       |
| Net investment in capital assets            | \$ 295,579,225        | \$ 303,250,676             | \$ 314,735,292             | \$ 330,315,818        |
| Restricted                                  | 43,776,271            | 50,230,260                 | 62,960,499                 | 70,511,931            |
| Unrestricted                                | 18,915,019            | 12,067,163                 | 12,598,780                 | 19,773,475            |
| Total business-type activities net position | <u>\$ 358,270,515</u> | <u>\$ 365,548,099</u>      | <u>\$ 390,294,571</u>      | <u>\$ 420,601,224</u> |
| Primary government                          |                       |                            |                            |                       |
| Net investment in capital assets            | \$ 375,619,110        | \$ 381,589,409             | \$ 393,150,494             | \$ 408,287,950        |
| Restricted                                  | 48,418,849            | 57,057,694                 | 75,109,790                 | 85,063,287            |
| Unrestricted                                | 29,132,844            | (2,384,040) <sup>(1)</sup> | (5,174,460) <sup>(1)</sup> | 4,497,891             |
| Total primary government net position       | <u>\$ 453,170,803</u> | <u>\$ 436,263,063</u>      | <u>\$ 463,085,824</u>      | <u>\$ 497,849,128</u> |

Note (1): GASB 67/68: Accounting and Financial Reporting for Pensions was implemented in FY15.

| Fiscal Year           |                       |                       |                       |                       |                       |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 2018                  | 2019                  | 2020                  | 2021                  | 2022                  | 2023                  |
| \$ 85,186,895         | \$ 85,297,394         | \$ 90,462,073         | \$ 96,131,153         | \$ 106,806,030        | \$ 106,636,895        |
| 20,319,574            | 20,966,754            | 24,133,297            | 27,732,529            | 26,614,795            | 31,428,129            |
| (15,504,902)          | (7,332,782)           | (8,799,994)           | (6,773,564)           | 1,601,999             | 15,013,097            |
| <u>\$ 90,001,567</u>  | <u>\$ 98,931,366</u>  | <u>\$ 105,795,376</u> | <u>\$ 117,090,118</u> | <u>\$ 135,022,824</u> | <u>\$ 153,078,121</u> |
| <br>                  |                       |                       |                       |                       |                       |
| \$ 356,428,961        | \$ 374,995,209        | \$ 402,469,168        | \$ 425,024,543        | \$ 453,946,820        | \$ 480,712,252        |
| 71,639,180            | 74,904,467            | 75,163,386            | 81,518,990            | 93,506,224            | 104,441,536           |
| 17,937,185            | 25,220,109            | 26,528,099            | 31,035,026            | 24,848,971            | 26,683,129            |
| <u>\$ 446,005,326</u> | <u>\$ 475,119,785</u> | <u>\$ 504,160,653</u> | <u>\$ 537,578,559</u> | <u>\$ 572,302,015</u> | <u>\$ 611,836,917</u> |
| <br>                  |                       |                       |                       |                       |                       |
| \$ 441,615,856        | \$ 460,292,603        | \$ 492,931,241        | \$ 521,155,696        | \$ 560,752,850        | \$ 587,349,147        |
| 91,958,754            | 95,871,221            | 99,296,683            | 109,251,519           | 120,121,019           | 135,869,665           |
| 2,432,283             | 17,887,327            | 17,728,105            | 24,261,462            | 26,450,970            | 41,696,226            |
| <u>\$ 536,006,893</u> | <u>\$ 574,051,151</u> | <u>\$ 609,956,029</u> | <u>\$ 654,668,677</u> | <u>\$ 707,324,839</u> | <u>\$ 764,915,038</u> |

**CITY OF GAINESVILLE, GEORGIA**  
**CHANGES IN NET POSITION**  
**LAST TEN FISCAL YEARS**  
**(ACCRUAL BASIS OF ACCOUNTING)**

| Expenses                                        | Fiscal Year          |                      |                      |                             |
|-------------------------------------------------|----------------------|----------------------|----------------------|-----------------------------|
|                                                 | 2014                 | 2015                 | 2016                 | 2017                        |
| Governmental activities:                        |                      |                      |                      |                             |
| General Government                              | \$ 3,933,108         | \$ 3,675,464         | \$ 4,368,490         | \$ 6,429,519 <sup>(1)</sup> |
| Judicial                                        | 510,221              | 486,947              | 523,970              | 544,083                     |
| Public Safety                                   | 18,460,345           | 17,460,335           | 19,480,809           | 18,168,500 <sup>(2)</sup>   |
| Public Works                                    | 8,900,466            | 8,745,852            | 10,317,369           | 7,199,267 <sup>(1)</sup>    |
| Health and Welfare                              | 3,173,758            | 2,765,034            | 2,591,485            | 2,726,152                   |
| Culture and Recreation                          | 224,853              | 440,482              | 436,250              | 348,180                     |
| Housing and Development                         | 1,591,303            | 2,136,524            | 2,406,705            | 3,769,857 <sup>(2)</sup>    |
| Interest on long-term debt                      | 883,628              | 1,198,530            | 533,058              | 619,743                     |
| Total governmental activities expenses          | <u>37,677,682</u>    | <u>36,909,168</u>    | <u>40,658,136</u>    | <u>39,805,301</u>           |
| Business-type activities:                       |                      |                      |                      |                             |
| Water and Sewer                                 | 47,020,782           | 46,183,666           | 47,333,997           | 46,270,110                  |
| Airport                                         | 1,014,521            | 1,045,716            | 1,109,029            | 1,526,612                   |
| Solid Waste                                     | 1,965,935            | 2,072,012            | 2,210,416            | 2,195,951                   |
| Golf Course                                     | 1,234,260            | 1,287,229            | 1,290,865            | 1,304,992                   |
| Total business-type activities expenses         | <u>51,235,498</u>    | <u>50,588,623</u>    | <u>51,944,307</u>    | <u>51,297,665</u>           |
| Total primary government expenses               | <u>\$ 88,913,180</u> | <u>\$ 87,497,791</u> | <u>\$ 92,602,443</u> | <u>\$ 91,102,966</u>        |
| Indirect Costs                                  |                      |                      |                      |                             |
| Governmental activities:                        |                      |                      |                      |                             |
| General Government                              | (1,390,442)          | (1,394,235)          | (1,376,788)          | (1,370,895)                 |
| Business-type activities:                       |                      |                      |                      |                             |
| Water and Sewer                                 | 1,034,429            | 1,038,222            | 1,020,775            | 1,014,882                   |
| Airport                                         | 209,561              | 209,561              | 209,561              | 209,561                     |
| Solid Waste                                     | 146,452              | 146,452              | 146,452              | 146,452                     |
| Total Business-type activities indirect cost    | <u>1,390,442</u>     | <u>1,394,235</u>     | <u>1,376,788</u>     | <u>1,370,895</u>            |
| Total primary government indirect cost          | <u>\$ 0</u>          | <u>\$ 0</u>          | <u>\$ 0</u>          | <u>\$ 0</u>                 |
| Program Revenues                                |                      |                      |                      |                             |
| Governmental activities:                        |                      |                      |                      |                             |
| Charges for services:                           |                      |                      |                      |                             |
| General Government                              | \$ 674,536           | \$ 723,777           | \$ 719,185           | \$ 748,458                  |
| Public Safety                                   | 1,639,954            | 1,930,830            | 1,735,868            | 1,944,818                   |
| Public Works                                    | 90,135               | 129,956              | 134,580              | 219,680                     |
| Health and Welfare                              | 423,368              | 134,570              | 144,162              | 106,322                     |
| Housing and Development                         | 661,299              | 1,057,304            | 1,216,162            | 2,259,780 <sup>(3)</sup>    |
| Culture and Recreation                          | 0                    | 0                    | 0                    | 0                           |
| Operating grants and contributions              | 2,813,369            | 2,577,766            | 2,782,085            | 3,602,699                   |
| Capital grants and contributions                | 2,044,189            | 2,322,290            | 6,087,822            | 7,932,793                   |
| Total governmental activities program revenues  | <u>8,346,850</u>     | <u>8,876,493</u>     | <u>12,819,864</u>    | <u>16,814,550</u>           |
| Business-Type activities:                       |                      |                      |                      |                             |
| Charges for services:                           |                      |                      |                      |                             |
| Water and Sewer                                 | 58,759,620           | 64,315,416           | 66,596,028           | 71,521,460                  |
| Airport                                         | 944,120              | 897,226              | 925,009              | 919,344                     |
| Solid Waste                                     | 2,369,815            | 2,462,485            | 2,619,559            | 2,769,222                   |
| Golf Course                                     | 992,168              | 983,932              | 1,034,234            | 1,089,431                   |
| Operating grants and contributions              | 0                    | 0                    | 0                    | 0                           |
| Capital grants and contributions                | 8,646,783            | 8,445,809            | 9,142,616            | 9,020,084                   |
| Total business-type activities program revenues | <u>71,712,506</u>    | <u>77,104,868</u>    | <u>80,317,446</u>    | <u>85,319,541</u>           |
| Total primary government program revenues       | <u>\$ 80,059,356</u> | <u>\$ 85,981,361</u> | <u>\$ 93,137,310</u> | <u>\$ 102,134,091</u>       |

- Note (1): Effective FY17, PLB expenses were included in General Government, in prior years these expenses were charged to Public Works.
- Note (2): Effective FY17, Code Enforcement expenses were included in Housing and Development, in prior years these expenses were charged to Public Safety.
- Note (3): Level Two SPLOST funds from Hall County.
- Note (4): Significant increase due to large repair and maintenance expenses for Water and Sewer.
- Note (5): Significant increase due to \$1.9 million in CARES assistance; \$730,702 in American Rescue Plan grants.
- Note (6): Significant increase due to \$1 million in transportation grants; substantial increase in SPLOST proceeds.
- Note (7): Significant increase due to \$8.5 million in American Rescue Plan Grant; substantial increase in SPLOST proceeds.
- Note (8): Significant increase due to \$7.6 million spent towards the J. Melvin Cooper Youth Sports Complex.

| Fiscal Year               |                           |                |                           |                           |                          |
|---------------------------|---------------------------|----------------|---------------------------|---------------------------|--------------------------|
| 2018                      | 2019                      | 2020           | 2021                      | 2022                      | 2023                     |
| \$ 7,228,783              | \$ 7,672,674              | \$ 7,171,633   | \$ 7,647,641              | \$ 10,946,609             | \$ 9,795,955             |
| 544,453                   | 556,125                   | 617,082        | 556,743                   | 651,673                   | 690,774                  |
| 19,918,725                | 19,889,133                | 20,338,623     | 17,735,745                | 23,588,972                | 24,855,967               |
| 6,908,200                 | 11,350,947                | 7,973,739      | 9,727,865                 | 12,380,025                | 8,723,597                |
| 2,416,453                 | 2,484,051                 | 2,649,162      | 3,137,292                 | 3,220,549                 | 3,820,462                |
| 415,439                   | 628,343                   | 3,622,553      | 1,957,824                 | 3,661,245                 | 9,545,794 <sup>(8)</sup> |
| 2,683,936                 | 3,481,766                 | 4,162,912      | 4,264,670                 | 5,242,108                 | 6,139,635                |
| 509,730                   | 652,514                   | 688,833        | 589,483                   | 547,859                   | 1,640,686                |
| 40,625,719                | 46,715,553                | 47,224,537     | 45,617,263                | 60,239,040                | 65,212,870               |
| 52,940,044 <sup>(4)</sup> | 54,113,056 <sup>(4)</sup> | 54,006,176     | 55,179,213                | 55,337,045                | 61,182,395               |
| 1,091,970                 | 1,296,607                 | 1,103,436      | 890,229                   | 889,584                   | 980,595                  |
| 2,274,033                 | 2,400,048                 | 2,852,637      | 2,866,847                 | 3,054,118                 | 3,514,926                |
| 1,356,195                 | 1,307,389                 | 1,387,413      | 1,330,107                 | 1,506,098                 | 1,845,883                |
| 57,662,242                | 59,117,100                | 59,349,662     | 60,266,396                | 60,786,845                | 67,523,799               |
| \$ 98,287,961             | \$ 105,832,653            | \$ 106,574,199 | \$ 105,883,659            | \$ 121,025,885            | \$ 132,736,669           |
| (1,398,722)               | (1,444,339)               | (1,643,584)    | (1,646,319)               | (1,707,364)               | (1,808,744)              |
| 1,042,707                 | 1,088,326                 | 1,287,571      | 1,290,306                 | 1,351,351                 | 1,452,731                |
| 209,563                   | 209,561                   | 209,561        | 209,561                   | 209,561                   | 209,561                  |
| 146,452                   | 146,452                   | 146,452        | 146,452                   | 146,452                   | 146,452                  |
| 1,398,722                 | 1,444,339                 | 1,643,584      | 1,646,319                 | 1,707,364                 | 1,808,744                |
| \$ 0                      | \$ 0                      | \$ 0           | \$ 0                      | \$ 0                      | \$ 0                     |
| \$ 762,256                | \$ 794,308                | \$ 792,355     | \$ 867,964                | \$ 1,138,304              | \$ 1,007,585             |
| 1,680,375                 | 1,740,436                 | 1,211,250      | 1,437,516                 | 1,555,112                 | 1,820,068                |
| 198,769                   | 216,335                   | 224,940        | 324,790                   | 302,985                   | 328,518                  |
| 93,300                    | 93,394                    | 62,333         | 29,568                    | 1,337,702                 | 1,742,830                |
| 1,858,414 <sup>(3)</sup>  | 1,808,750                 | 1,554,688      | 2,000,571                 | 4,935,499                 | 3,013,793                |
| 0                         | 0                         | 0              | 0                         | 0                         | 0                        |
| 4,397,910                 | 2,637,112                 | 3,306,440      | 6,209,389 <sup>(5)</sup>  | 2,621,666                 | 3,048,638                |
| 12,067,786                | 9,548,057                 | 8,054,209      | 11,833,470 <sup>(6)</sup> | 21,880,646 <sup>(7)</sup> | 17,113,083               |
| 21,058,810                | 16,838,392                | 15,206,215     | 22,703,268                | 33,771,914                | 28,074,515               |
| 71,963,509                | 74,135,037                | 73,915,527     | 76,119,056                | 77,799,111                | 80,946,873               |
| 931,143                   | 975,041                   | 996,677        | 1,045,854                 | 1,109,211                 | 1,026,770                |
| 2,887,724                 | 2,965,987                 | 2,969,641      | 2,972,679                 | 3,054,103                 | 3,197,533                |
| 1,061,026                 | 1,063,022                 | 1,144,461      | 1,007,306                 | 1,063,606                 | 1,710,966                |
| 0                         | 0                         | 0              | 410,880                   | 0                         | 0                        |
| 9,519,821                 | 10,348,687                | 10,479,300     | 13,047,753                | 18,612,374                | 14,817,519               |
| 86,363,223                | 89,487,774                | 89,505,606     | 94,603,528                | 101,638,405               | 101,699,661              |
| \$ 107,422,033            | \$ 106,326,166            | \$ 104,711,821 | \$ 117,306,796            | \$ 135,410,319            | \$ 129,774,176           |

**CITY OF GAINESVILLE, GEORGIA**  
**CHANGES IN NET POSITION**  
**LAST TEN FISCAL YEARS**  
**(ACCRUAL BASIS OF ACCOUNTING)**

|                                                           | Fiscal Year              |                 |                 |                            |
|-----------------------------------------------------------|--------------------------|-----------------|-----------------|----------------------------|
|                                                           | 2014                     | 2015            | 2016            | 2017                       |
| Net (expense)/revenue                                     |                          |                 |                 |                            |
| Governmental activities                                   | \$ (27,940,390)          | \$ (26,638,440) | \$ (26,461,484) | \$ (21,619,856)            |
| Business-type activities                                  | 19,086,566               | 25,122,010      | 26,996,351      | 32,650,981                 |
| Total primary government net (expense)/revenue            | (8,853,824)              | (1,516,430)     | 534,867         | 11,031,125                 |
| <b>General revenues and other changes in net position</b> |                          |                 |                 |                            |
| Governmental activities:                                  |                          |                 |                 |                            |
| Taxes                                                     |                          |                 |                 |                            |
| Property                                                  | 8,363,877                | 8,654,493       | 9,409,584       | 9,808,840                  |
| Intangibles                                               | 105,044                  | 133,186         | 129,075         | 190,764                    |
| Franchise                                                 | 4,014,946                | 4,371,358       | 4,381,245       | 4,501,181                  |
| Occupational                                              | 1,263,534                | 1,268,021       | 1,368,983       | 1,373,680                  |
| Insurance premium                                         | 1,743,745                | 1,823,481       | 1,948,090       | 2,203,406                  |
| Alcoholic beverages                                       | 1,022,245                | 1,067,611       | 1,129,284       | 1,166,259                  |
| Hotel/Motel                                               | 715,260                  | 828,925         | 911,847         | 929,035                    |
| Local option sales                                        | 4,983,807                | 5,094,727       | 5,281,804       | 5,439,313                  |
| Investment earnings                                       | 246,266                  | 142,917         | 72,796          | 2,001,892 <sup>(2)</sup>   |
| Gain on sale of assets                                    | 0                        | 0               | 605             | 574,310                    |
| Miscellaneous                                             | 1,017,590 <sup>(1)</sup> | 122,294         | 183,512         | 373,513                    |
| Special Item-loss on demolition of building               | 0                        | 0               | 0               | (6,491,937) <sup>(3)</sup> |
| Transfers                                                 | 3,407,947                | 2,395,089       | 3,720,948       | 4,006,251                  |
| Total governmental activities                             | 26,884,261               | 25,902,102      | 28,537,773      | 26,076,507                 |
| Business-type activities                                  |                          |                 |                 |                            |
| Investment earnings                                       | 292,577                  | 775,365         | 1,274,329       | 1,399,356                  |
| Gain on sale of assets                                    | 53,471                   | 17,322          | 5,120           | 154,692                    |
| Miscellaneous                                             | 1,095,243                | 156,932         | 191,620         | 107,875                    |
| Transfers                                                 | (3,407,947)              | (2,395,089)     | (3,720,948)     | (4,006,251)                |
| Total business-type activities                            | (1,966,656)              | (1,445,470)     | (2,249,879)     | (2,344,328)                |
| Total primary government                                  | 24,917,605               | 24,456,632      | 26,287,894      | 23,732,179                 |
| <b>Change in net position</b>                             |                          |                 |                 |                            |
| Governmental activities                                   | (1,056,129)              | (736,338)       | 2,076,289       | 4,456,651                  |
| Business-type activities                                  | 17,119,910               | 23,676,540      | 24,746,472      | 30,306,653                 |
| Total primary government                                  | \$ 16,063,781            | \$ 22,940,202   | \$ 26,822,761   | \$ 34,763,304              |

Note (1): Miscellaneous revenue included CCA Rental Revenue 2013 and 2014.

Note (2): Includes proceeds from the sale of Gainesville Business Park property.

Note (3): Demolition of jail facility.

Note (4): \$2.4 million is comprised of \$1.0 million from the sale of business park property, and \$1.4 million in higher returns on invested cash.

Note (5): Negative investment earnings is due to the loss on the sale of Jesse Jewell property in September 2020.

Note (6): Includes a gain of \$5 million for the sale of a lot at the 85 Business Park.

Note (7): Includes a gain of \$3.6 million for the sale of the Main Street lot.

Note (8): Includes gains of \$10.2 million for the sale of three lots at the 85 Business Park.

| Fiscal Year     |                          |                 |                            |                          |                           |
|-----------------|--------------------------|-----------------|----------------------------|--------------------------|---------------------------|
| 2018            | 2019                     | 2020            | 2021                       | 2022                     | 2023                      |
| \$ (18,168,187) | \$ (28,432,822)          | \$ (30,374,738) | \$ (21,267,676)            | \$ (24,759,762)          | \$ (35,329,611)           |
| 27,302,259      | 28,926,335               | 28,507,679      | 32,690,813                 | 39,144,196               | 32,367,118                |
| 9,134,072       | 493,513                  | (1,867,059)     | 11,423,137                 | 14,384,434               | (2,962,493)               |
| 10,457,466      | 13,975,315               | 14,321,981      | 15,778,590                 | 12,546,447               | 14,620,844                |
| 213,556         | 179,964                  | 250,731         | 345,278                    | 378,473                  | 280,719                   |
| 4,208,097       | 4,507,256                | 4,540,980       | 4,382,992                  | 4,704,915                | 5,389,998                 |
| 1,394,517       | 1,418,919                | 1,375,576       | 1,461,195                  | 1,451,302                | 1,474,759                 |
| 2,346,272       | 2,433,437                | 2,591,703       | 2,733,401                  | 2,823,726                | 3,557,708                 |
| 1,152,257       | 1,160,672                | 1,207,300       | 1,299,136                  | 1,368,292                | 1,444,683                 |
| 965,036         | 1,053,683                | 1,191,436       | 1,295,305                  | 1,837,797                | 1,920,290                 |
| 5,885,171       | 6,235,875                | 6,847,210       | 7,670,332                  | 8,990,656                | 11,367,923                |
| 481,963         | 2,421,542 <sup>(4)</sup> | 1,411,125       | (4,382,463) <sup>(5)</sup> | (1,835,458)              | 2,268,298                 |
| 887,411         | 60,948                   | 55,689          | 194,590                    | 131,194                  | 3,649,326 <sup>(7)</sup>  |
| 441,322         | 337,490                  | 282,974         | 283,639                    | 447,676                  | 706,439                   |
| 0               | 0                        | 0               | 0                          | 0                        | 0                         |
| 3,920,070       | 3,577,520                | 3,162,043       | 1,500,423                  | 9,840,641                | 6,635,321                 |
| 32,353,138      | 37,362,621               | 37,238,748      | 32,562,418                 | 42,685,661               | 53,316,308                |
| 2,184,898       | 3,625,899                | 3,521,550       | 1,948,286                  | (1,766,113)              | 3,017,794                 |
| 325,018         | 53,525                   | 15,172          | 81,498                     | 6,696,082 <sup>(6)</sup> | 10,616,894 <sup>(8)</sup> |
| 128,941         | 86,220                   | 158,510         | 197,732                    | 488,744                  | 115,266                   |
| (3,920,070)     | (3,577,520)              | (3,162,043)     | (1,500,423)                | (9,840,641)              | (6,635,321)               |
| (1,281,213)     | 188,124                  | 533,189         | 727,093                    | (4,421,928)              | 7,114,633                 |
| 31,071,925      | 37,550,745               | 37,771,937      | 33,289,511                 | 38,263,733               | 60,430,941                |
| 14,184,951      | 8,929,799                | 6,864,010       | 11,294,742                 | 17,925,899               | 17,986,697                |
| 26,021,046      | 29,114,459               | 29,040,868      | 33,417,906                 | 34,722,268               | 39,481,751                |
| \$ 40,205,997   | \$ 38,044,258            | \$ 35,904,878   | \$ 44,712,648              | \$ 52,648,167            | \$ 57,468,448             |

**CITY OF GAINESVILLE, GEORGIA**  
**GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE**  
**LAST TEN FISCAL YEARS**  
**(ACCRUAL BASIS OF ACCOUNTING)**

| <b>Fiscal<br/>Year</b> | <b>Property<br/>Tax</b>   | <b>Intangible<br/>Tax</b> | <b>Franchise<br/>Tax</b> | <b>Occupational<br/>Tax</b> |
|------------------------|---------------------------|---------------------------|--------------------------|-----------------------------|
| 2014                   | 8,363,877                 | 105,044                   | 4,014,946                | 1,263,534                   |
| 2015                   | 8,654,493                 | 133,186                   | 4,371,358                | 1,268,021                   |
| 2016                   | 9,409,584                 | 129,075                   | 4,381,245                | 1,368,983                   |
| 2017                   | 9,808,840                 | 190,764                   | 4,501,181                | 1,373,680                   |
| 2018                   | 10,457,466                | 213,556                   | 4,208,097                | 1,394,517                   |
| 2019                   | 13,975,315                | 179,964                   | 4,507,256                | 1,418,919                   |
| 2020                   | 14,321,981                | 250,731                   | 4,540,980                | 1,375,576                   |
| 2021                   | 15,778,590                | 345,278                   | 4,382,992                | 1,461,195                   |
| 2022                   | 12,546,447 <sup>(2)</sup> | 378,473                   | 4,704,915                | 1,451,302                   |
| 2023                   | 14,620,844 <sup>(2)</sup> | 280,719                   | 5,389,998                | 1,474,759                   |

Note (1): Effective 07/01/2019, the City increased the levy of Hotel/Motel lodging tax from 6% to 8%.

Note (2): In fiscal years 2022 and 2023, there was a 1.0 tax millage credit to taxpayers. This credit is not included in the total direct tax rate.

| <b>Insurance<br/>Premium Tax</b> | <b>Alcoholic<br/>Beverages Tax</b> | <b>Hotel/Motel<br/>Tax</b> | <b>Local Option<br/>Sales Tax</b> | <b>Total</b> |
|----------------------------------|------------------------------------|----------------------------|-----------------------------------|--------------|
| 1,743,745                        | 1,022,245                          | 715,260                    | 4,983,807                         | 22,212,458   |
| 1,823,481                        | 1,067,611                          | 828,925                    | 5,094,727                         | 23,241,802   |
| 1,948,090                        | 1,129,284                          | 911,847                    | 5,281,804                         | 24,559,912   |
| 2,203,406                        | 1,166,259                          | 929,035                    | 5,439,313                         | 25,612,478   |
| 2,346,272                        | 1,152,257                          | 965,036                    | 5,885,171                         | 26,622,372   |
| 2,433,437                        | 1,160,672                          | 1,053,683                  | 6,235,875                         | 30,965,121   |
| 2,591,703                        | 1,207,300                          | 1,191,436 <sup>(1)</sup>   | 6,847,210                         | 32,326,917   |
| 2,733,401                        | 1,299,136                          | 1,295,305                  | 7,670,332                         | 34,966,229   |
| 2,823,726                        | 1,368,292                          | 1,837,797                  | 8,990,656                         | 34,101,608   |
| 3,557,708                        | 1,444,683                          | 1,920,290                  | 11,367,923                        | 40,056,924   |



**CITY OF GAINESVILLE, GEORGIA**  
**FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

|                                    | Fiscal Year          |                      |                      |                      |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|
|                                    | 2014                 | 2015                 | 2016                 | 2017                 |
| General fund                       |                      |                      |                      |                      |
| Nonspendable                       | \$ 352,744           | \$ 475,231           | \$ 321,639           | \$ 295,256           |
| Committed                          | 6,208                | 5,848                | 4,957                | 4,957                |
| Assigned                           | 3,295,367            | 2,457,217            | 4,216,717            | 3,966,341            |
| Unassigned                         | 7,012,974            | 8,065,121            | 7,480,831            | 7,660,281            |
| Total general fund                 | <u>\$ 10,667,293</u> | <u>\$ 11,003,417</u> | <u>\$ 12,024,144</u> | <u>\$ 11,926,835</u> |
| All other governmental funds       |                      |                      |                      |                      |
| Nonspendable                       | \$ 132,816           | \$ 99,367            | \$ 81,390            | \$ 67,377            |
| Restricted                         | 4,174,002            | 6,868,770            | 11,805,659           | 14,227,632           |
| Committed                          | 174,285              | 221,019              | 244,531              | 275,253              |
| Assigned                           | 12,850,447           | 11,591,868           | 10,803,666           | 13,953,838           |
| Total all other governmental funds | <u>\$ 17,331,550</u> | <u>\$ 18,781,024</u> | <u>\$ 22,935,246</u> | <u>\$ 28,524,100</u> |

| Fiscal Year          |                      |                      |                      |                      |                      |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 2018                 | 2019                 | 2020                 | 2021                 | 2022                 | 2023                 |
| \$ 260,058           | \$ 225,794           | \$ 13,851            | \$ 1,491             | \$ 1,622             | \$ 116               |
| 4,957                | 4,957                | 14,738               | 7,388                | 30,850               | 50,008               |
| 3,912,390            | 3,604,326            | 3,404,718            | 4,140,909            | 4,762,964            | 4,898,370            |
| 9,087,006            | 9,873,498            | 13,359,919           | 14,412,619           | 18,969,739           | 13,801,797           |
| <u>\$ 13,264,411</u> | <u>\$ 13,708,575</u> | <u>\$ 16,793,226</u> | <u>\$ 18,562,407</u> | <u>\$ 23,765,175</u> | <u>\$ 18,750,291</u> |
| \$ 44,754            | \$ 43,321            | \$ 37,620            | \$ 36,276            | \$ 5,018             | \$ 2,031,584         |
| 20,027,515           | 20,714,683           | 23,313,865           | 27,492,411           | 26,378,289           | 50,709,987           |
| 298,141              | 385,580              | 443,073              | 533,489              | 540,720              | 617,515              |
| 14,696,448           | 23,161,259           | 17,466,102           | 15,803,669           | 21,361,925           | 41,541,559           |
| <u>\$ 35,066,858</u> | <u>\$ 44,304,843</u> | <u>\$ 41,260,660</u> | <u>\$ 43,865,845</u> | <u>\$ 48,285,952</u> | <u>\$ 94,900,645</u> |

**CITY OF GAINESVILLE, GEORGIA**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

|                                                            | Fiscal Year              |                           |                     |                           |
|------------------------------------------------------------|--------------------------|---------------------------|---------------------|---------------------------|
|                                                            | 2014                     | 2015                      | 2016                | 2017                      |
| <b>Revenues</b>                                            |                          |                           |                     |                           |
| Taxes                                                      | \$ 22,193,025            | \$ 23,263,514             | \$ 24,610,752       | \$ 25,624,333             |
| Licenses and permits                                       | 768,827                  | 1,008,077                 | 1,020,055           | 1,304,203                 |
| Fines, fees and forfeitures                                | 1,635,471                | 1,778,770                 | 1,735,869           | 1,944,818                 |
| Charges for services                                       | 3,004,541                | 3,331,778                 | 3,589,559           | 4,295,317                 |
| Intergovernmental                                          | 3,959,460                | 4,689,473                 | 7,821,598           | 9,388,179                 |
| Interest                                                   | 41,823                   | 126,712                   | 54,687              | 1,975,871 <sup>(3)</sup>  |
| Contributions                                              | 96,860                   | 147,384                   | 105,628             | 171,116                   |
| Other                                                      | 1,017,595 <sup>(1)</sup> | 122,291                   | 183,516             | 373,513                   |
| Total revenues                                             | <u>32,717,602</u>        | <u>34,467,999</u>         | <u>39,121,664</u>   | <u>45,077,350</u>         |
| <b>Expenditures</b>                                        |                          |                           |                     |                           |
| General Government                                         | 3,228,407                | 3,431,244                 | 3,550,990           | 5,997,537 <sup>(4)</sup>  |
| Judicial                                                   | 460,849                  | 465,915                   | 470,043             | 521,707                   |
| Public Safety                                              | 14,934,311               | 15,462,822                | 16,187,899          | 16,466,971 <sup>(5)</sup> |
| Public Works                                               | 4,491,711                | 4,672,187                 | 4,994,225           | 4,436,888 <sup>(4)</sup>  |
| Health and Welfare                                         | 3,391,256                | 2,968,229                 | 2,737,379           | 2,895,919                 |
| Culture and Recreation                                     | 165,000                  | 433,682                   | 400,000             | 234,283                   |
| Housing and Development                                    | 2,082,930                | 2,148,470                 | 2,438,677           | 3,438,904 <sup>(5)</sup>  |
| Debt Service                                               |                          |                           |                     |                           |
| Principal                                                  | 8,382,841                | 10,111,549 <sup>(2)</sup> | 1,222,585           | 3,928,813                 |
| Interest                                                   | 964,579                  | 1,386,912                 | 538,091             | 523,047                   |
| Capital Outlay                                             | 2,128,323                | 3,829,201                 | 5,141,709           | 8,377,243                 |
| Total expenditures                                         | <u>40,230,207</u>        | <u>44,910,211</u>         | <u>37,681,598</u>   | <u>46,821,312</u>         |
| Excess of revenues<br>over (under) expenditures            | <u>(7,512,605)</u>       | <u>(10,442,212)</u>       | <u>1,440,066</u>    | <u>(1,743,962)</u>        |
| <b>Other financing sources (uses)</b>                      |                          |                           |                     |                           |
| Transfers in                                               | 7,477,632                | 10,698,274                | 7,835,912           | 10,656,899                |
| Transfers out                                              | (4,112,658)              | (7,435,982)               | (4,149,965)         | (6,627,648)               |
| Proceeds from long-term debt                               | 0                        | 8,917,392                 | 0                   | 2,437,264                 |
| Sale of capital assets                                     | 32,803                   | 48,126                    | 48,936              | 768,992                   |
| Total other financing sources (uses)                       | <u>3,397,777</u>         | <u>12,227,810</u>         | <u>3,734,883</u>    | <u>7,235,507</u>          |
| Net change in fund balances                                | <u>\$ (4,114,828)</u>    | <u>\$ 1,785,598</u>       | <u>\$ 5,174,949</u> | <u>\$ 5,491,545</u>       |
| Debt service as a percentage of<br>noncapital expenditures | 24.7%                    | 27.1%                     | 5.0%                | 11.5%                     |

Note (1): 2014 miscellaneous revenue includes CCA rent from the Main Street property.

Note (2): Refunded Frances Meadows debt in 2015 with GRA Bond.

Note (3): Includes sale of investment property at Gainesville Business Park.

Note (4): Effective FY17, PLB expenses were included in General Government; in prior years these expenses were charged to Public Works.

Note (5): Effective FY17, Code Enforcement expenses were included in Housing and Development; in prior years these expenses were charged to Public Safety.

Note (6): Proceeds from debt borrowing for Downtown Parking Deck Expansion.

Note (7): Proceeds from debt borrowing related to Fire Truck purchase.

Note (8): Negative investment earnings is due to the loss on the sale of Jesse Jewell property in September 2020.

Note (9): Proceeds from debt borrowing related to police vehicles and equipment.

Note (10): Negative investment earnings is a result of the requirement of accounting for unrealized gains and losses even while our intention is to avoid selling investments at an actual loss.

Note (11): Proceeds from debt borrowing related to fire trucks.

Note (12): Proceeds from debt borrowing of \$37 million for the Lake Lanier Olympic Park Boathouse, J. Melvin Cooper Youth Sports Complex, and retail space at the North Parking Deck.

Note (13): Includes a gain of \$3.6 million for the sale of the Main Street lot.

| Fiscal Year         |                          |                          |                            |                             |                            |
|---------------------|--------------------------|--------------------------|----------------------------|-----------------------------|----------------------------|
| 2018                | 2019                     | 2020                     | 2021                       | 2022                        | 2023                       |
| \$ 26,666,787       | \$ 30,938,519            | \$ 31,964,390            | \$ 35,225,876              | \$ 34,174,206               | \$ 39,999,145              |
| 1,143,187           | 1,192,531                | 920,559                  | 1,141,400                  | 1,558,221                   | 1,683,250                  |
| 1,680,375           | 1,740,436                | 1,211,250                | 1,437,515                  | 1,555,112                   | 1,365,300                  |
| 3,883,589           | 4,262,070                | 4,556,020                | 5,073,599                  | 7,846,186                   | 6,479,794                  |
| 11,639,676          | 3,141,267                | 10,750,219               | 17,821,664                 | 24,843,556                  | 19,858,901                 |
| 406,995             | 8,027,081                | 1,237,851                | (4,446,697) <sup>(8)</sup> | (1,737,532) <sup>(10)</sup> | 2,135,785                  |
| 214,150             | 169,302                  | 116,123                  | 150,031                    | 202,190                     | 840,979                    |
| 441,324             | 337,486                  | 282,974                  | 283,639                    | 447,676                     | 706,439                    |
| <u>46,076,083</u>   | <u>49,808,692</u>        | <u>51,039,386</u>        | <u>56,687,027</u>          | <u>68,889,615</u>           | <u>73,069,593</u>          |
| 5,115,043           | 5,240,953                | 5,059,059                | 5,592,696                  | 5,684,456                   | 6,601,841                  |
| 523,018             | 536,900                  | 604,290                  | 599,394                    | 604,469                     | 662,769                    |
| 17,713,931          | 18,420,807               | 20,357,172               | 18,928,273                 | 20,512,590                  | 22,714,314                 |
| 5,032,748           | 4,787,746                | 4,923,409                | 5,312,540                  | 5,401,454                   | 5,704,384                  |
| 2,690,223           | 2,853,579                | 3,329,651                | 4,437,077                  | 3,091,060                   | 4,122,618                  |
| 245,982             | 626,120                  | 2,655,373                | 503,214                    | 1,000,000                   | 1,158,000                  |
| 2,404,326           | 2,926,127                | 3,825,055                | 4,239,575                  | 4,095,873                   | 5,292,499                  |
| 1,462,303           | 2,176,859                | 1,754,003                | 2,739,322                  | 3,908,508                   | 2,745,995                  |
| 517,843             | 630,248                  | 662,008                  | 603,648                    | 552,100                     | 1,448,820                  |
| 7,334,797           | 10,543,374               | 12,806,208               | 11,664,812                 | 26,454,044                  | 32,961,525                 |
| <u>43,040,214</u>   | <u>48,742,713</u>        | <u>55,976,228</u>        | <u>54,620,551</u>          | <u>71,304,554</u>           | <u>83,412,765</u>          |
| <u>3,035,869</u>    | <u>1,065,979</u>         | <u>(4,936,842)</u>       | <u>2,066,476</u>           | <u>(2,414,939)</u>          | <u>(10,343,172)</u>        |
| 9,950,013           | 14,065,057               | 12,452,124               | 15,342,010                 | 32,700,324                  | 42,957,176                 |
| (6,029,944)         | (10,487,538)             | (9,290,081)              | (13,874,903)               | (22,867,031)                | (36,058,778)               |
| 10,932              | 4,933,489 <sup>(6)</sup> | 1,748,231 <sup>(7)</sup> | 606,886 <sup>(9)</sup>     | 1,383,099 <sup>(11)</sup>   | 41,392,682 <sup>(12)</sup> |
| 913,464             | 105,162                  | 67,036                   | 233,897                    | 814,615                     | 3,651,901 <sup>(13)</sup>  |
| <u>4,844,465</u>    | <u>8,616,170</u>         | <u>4,977,310</u>         | <u>2,307,890</u>           | <u>12,031,007</u>           | <u>51,942,981</u>          |
| <u>\$ 7,880,334</u> | <u>\$ 9,682,149</u>      | <u>\$ 40,468</u>         | <u>\$ 4,374,366</u>        | <u>\$ 9,616,068</u>         | <u>\$ 41,599,809</u>       |
| 5.4%                | 6.5%                     | 5.4%                     | 7.3%                       | 8.4%                        | 5.4%                       |

**CITY OF GAINESVILLE, GEORGIA**  
**GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE**  
**LAST TEN FISCAL YEARS**  
**(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

| <b>Fiscal Year</b> | <b>Property Tax</b>       | <b>Intangibles Tax</b> | <b>Franchise Tax</b> | <b>Insurance Premium Tax</b> |
|--------------------|---------------------------|------------------------|----------------------|------------------------------|
| 2014               | 8,344,444 <sup>(1)</sup>  | 105,044                | 4,014,946            | 1,743,745                    |
| 2015               | 8,676,206                 | 133,186                | 4,371,358            | 1,823,481                    |
| 2016               | 9,460,424                 | 129,075                | 4,381,245            | 1,948,090                    |
| 2017               | 9,823,521                 | 190,764                | 4,501,181            | 2,203,406                    |
| 2018               | 10,506,185                | 213,556                | 4,208,097            | 2,346,272                    |
| 2019               | 13,953,114                | 179,964                | 4,507,256            | 2,433,437                    |
| 2020               | 14,278,872                | 250,731                | 4,540,980            | 2,591,703                    |
| 2021               | 15,722,924                | 345,278                | 4,382,992            | 2,733,401                    |
| 2022               | 12,623,731 <sup>(3)</sup> | 378,473                | 4,704,915            | 2,823,726                    |
| 2023               | 14,570,777 <sup>(3)</sup> | 280,719                | 5,389,998            | 3,557,708                    |

Note (1): Tax reform, Title Ad Valorem Tax (TAVT), became effective on March 1, 2013. TAVT is a one-time tax that is paid at the time the vehicle is titled. It replaced sales tax and annual ad valorem tax.

Note (2): Effective 07/01/2019, the City increased the levy of Hotel/Motel lodging tax from 6% to 8%.

Note (3): In fiscal years 2022 and 2023, there was a 1.0 tax millage credit to taxpayers. This credit is not included in the total direct tax rate.

| <b>Occupational<br/>Tax</b> | <b>Alcoholic<br/>Beverages Tax</b> | <b>Hotel/Motel<br/>Tax</b> | <b>Local Option<br/>Sales Tax</b> | <b>Total</b> |
|-----------------------------|------------------------------------|----------------------------|-----------------------------------|--------------|
| 1,263,534                   | 1,022,245                          | 715,260                    | 4,983,807 <sup>(1)</sup>          | 22,193,025   |
| 1,268,021                   | 1,067,611                          | 828,925                    | 5,094,727                         | 23,263,515   |
| 1,368,983                   | 1,129,284                          | 911,847                    | 5,281,804                         | 24,610,752   |
| 1,373,680                   | 1,166,259                          | 929,035                    | 5,439,313                         | 25,627,159   |
| 1,394,517                   | 1,152,257                          | 965,036                    | 5,885,171                         | 26,671,091   |
| 1,418,919                   | 1,160,672                          | 1,053,683                  | 6,235,875                         | 30,942,920   |
| 1,375,576                   | 1,207,300                          | 1,191,436 <sup>(2)</sup>   | 6,527,792                         | 31,964,390   |
| 1,461,195                   | 1,299,136                          | 1,295,305                  | 7,670,332                         | 34,910,563   |
| 1,451,302                   | 1,368,292                          | 1,837,797                  | 8,990,656                         | 34,178,892   |
| 1,474,759                   | 1,444,683                          | 1,920,290                  | 11,367,923                        | 40,006,857   |

**CITY OF GAINESVILLE, GEORGIA**  
**ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**  
**LAST TEN FISCAL YEARS**  
**(ACCRUAL BASIS OF ACCOUNTING)**

| Fiscal Year<br>Ended June 30 | Real<br>Property | Personal Property               |                            |            | Digest<br>Adjustments |
|------------------------------|------------------|---------------------------------|----------------------------|------------|-----------------------|
|                              |                  | Inventory/<br>Business Property | Motor<br>Vehicles          | Utilities  |                       |
| 2014                         | 2,398,619,850    | 969,047,745                     | 172,898,560                | 74,816,730 | (336,173,382)         |
| 2015                         | 2,567,954,515    | 1,069,907,483                   | 185,665,960                | 68,523,120 | (312,134,457)         |
| 2016                         | 2,953,976,780    | 1,055,500,805                   | 122,903,835 <sup>(2)</sup> | 86,348,763 | (298,500,191)         |
| 2017                         | 3,036,116,245    | 1,102,797,493                   | 87,802,225 <sup>(2)</sup>  | 79,112,033 | (329,203,623)         |
| 2018                         | 3,414,339,560    | 1,176,119,518                   | 65,383,400 <sup>(2)</sup>  | 67,319,268 | (343,066,757)         |
| 2019                         | 3,809,200,370    | 1,302,230,195                   | 51,130,100 <sup>(2)</sup>  | 73,295,630 | (372,366,269)         |
| 2020                         | 4,121,300,263    | 1,347,377,733                   | 42,885,448 <sup>(2)</sup>  | 78,163,115 | (377,476,436)         |
| 2021                         | 4,588,293,083    | 1,429,275,298                   | 41,489,130 <sup>(2)</sup>  | 81,177,865 | (425,521,182)         |
| 2022                         | 4,797,932,580    | 1,531,908,243                   | 32,730,223 <sup>(2)</sup>  | 84,577,220 | (438,560,459)         |
| 2023                         | 5,611,039,445    | 1,761,835,920                   | 46,242,053 <sup>(2)</sup>  | 88,394,778 | (521,264,557)         |

Source: Hall County Tax Commissioner's Digest - Gainesville District.

Note (1): The total assessed value amounts are based on the original tax digest prior to additions, deletions, and corrections to accounts. The adjusted assessed value is used to calculate the tax levy amount on the Property Tax Levies and Collections (See Exhibit L-10), in order to indicate a more fair presentation of taxes billed and collected. All property is assessed as of January 1st of each year.

Note (2): Effective March 1, 2013, the Title Ad Valorem Tax was enacted, imposing a one-time tax on new vehicle purchases. Over time, motor vehicle taxes should progressively decline.

Note (3): In fiscal years 2022 and 2023, there was a 1.0 tax millage credit to taxpayers. This credit is not included in the total direct tax rate.

| <b>Exemption<br/>Adjustments</b> | <b>Total Taxable<br/>Assessed Value<sup>(1)</sup></b> | <b>Total Direct<br/>Tax Rate</b> | <b>Estimated Actual<br/>Taxable Value</b> | <b>Assessed<br/>Value as a<br/>Percentage of<br/>Actual Value</b> |
|----------------------------------|-------------------------------------------------------|----------------------------------|-------------------------------------------|-------------------------------------------------------------------|
| (1,234,240)                      | 3,277,975,263                                         | 3.060                            | 3,277,975,263                             | 100%                                                              |
| (1,486,210)                      | 3,578,430,411                                         | 3.020                            | 3,578,430,411                             | 100%                                                              |
| (1,902,555)                      | 3,918,327,437                                         | 2.980                            | 3,918,327,437                             | 100%                                                              |
| (2,210,476)                      | 3,974,413,897                                         | 2.980                            | 3,974,413,897                             | 100%                                                              |
| (2,937,666)                      | 4,377,157,323                                         | 2.864                            | 4,377,157,323                             | 100%                                                              |
| (3,556,440)                      | 4,859,933,586                                         | 3.364                            | 4,859,933,586                             | 100%                                                              |
| (4,266,505)                      | 5,207,983,618                                         | 3.322                            | 5,207,983,618                             | 100%                                                              |
| (5,043,556)                      | 5,709,670,638                                         | 3.240                            | 5,709,670,638                             | 100%                                                              |
| (5,832,172)                      | 6,002,755,635                                         | 3.656 <sup>(3)</sup>             | 6,002,755,635                             | 100%                                                              |
| (7,613,396)                      | 6,978,634,243                                         | 3.656 <sup>(3)</sup>             | 6,978,634,243                             | 100%                                                              |



**CITY OF GAINESVILLE, GEORGIA**  
**PROPERTY TAX RATES**  
**DIRECT AND OVERLAPPING GOVERNMENTS**  
**LAST TEN FISCAL YEARS**

| Tax Year | Fiscal Year | City of Gainesville |                    |                      |                      |                        | Total City Millage |
|----------|-------------|---------------------|--------------------|----------------------|----------------------|------------------------|--------------------|
|          |             | Operating Millage   | Recreation Millage | Debt Service Millage | Fire Service Millage | Police Service Millage |                    |
| 2013     | 2014        | 1.770               | 0.790              | 0.500                | 0.000                | 0.000                  | 3.060              |
| 2014     | 2015        | 1.750               | 0.780              | 0.490                | 0.000                | 0.000                  | 3.020              |
| 2015     | 2016        | 1.630               | 0.750              | 0.600                | 0.000                | 0.000                  | 2.980              |
| 2016     | 2017        | 1.630               | 0.750              | 0.600                | 0.000                | 0.000                  | 2.980              |
| 2017     | 2018        | 1.545               | 0.750              | 0.569                | 0.000                | 0.000                  | 2.864              |
| 2018     | 2019        | 0.795               | 0.750              | 0.569                | 1.250 <sup>(4)</sup> | 0.000                  | 3.364              |
| 2019     | 2020        | 0.771               | 0.750              | 0.551                | 1.250                | 0.000                  | 3.322              |
| 2020     | 2021        | 0.730               | 0.750              | 0.510                | 1.250                | 0.000                  | 3.240              |
| 2021     | 2022        | 0.500               | 0.896              | 0.510                | 1.250                | 0.500 <sup>(5)</sup>   | 3.656              |
| 2022     | 2023        | 0.397               | 0.896              | 0.510                | 1.259                | 0.594                  | 3.656              |

Source: City of Gainesville Tax Office and Hall County Tax Commissioners Office.

Note (1): Property tax rate is per \$1,000 assessed value.

Note (2): The City of Gainesville taxes on 100% of assessed value.  
Hall County taxes on 40% of assessed value.

Note (3): On June 20, 2017, the City Council approved the updated 2017 Service Delivery Strategy. Within the Service Delivery Strategy, it is agreed that the delivery of emergency medical services within Hall County and the City of Gainesville does not result in any overlapping or duplication of services. As a result, the Emergency Services Special Tax District, along with General M&O, is included with Hall County millage rate.

Note (4): The City of Gainesville created a separate millage rate for Fire Services in Fiscal Year 2019.

Note (5): The City of Gainesville created a separate millage rate for Police Services in Fiscal Year 2022.

| Overlapping Rates        |                      |                      |                  |                   |                                          |                      |                                  |
|--------------------------|----------------------|----------------------|------------------|-------------------|------------------------------------------|----------------------|----------------------------------|
| Gainesville City Schools |                      |                      | State of Georgia | Hall County       |                                          |                      | Total Direct & Overlapping Rates |
| Operating Millage        | Debt Service Millage | Total School Millage |                  | Operating Millage | Emergency Service Millage <sup>(3)</sup> | Total County Millage |                                  |
| 7.590                    | 0.000                | 7.590                | 0.150            | 6.250             | 0.000                                    | 6.250                | 17.050                           |
| 7.590                    | 0.000                | 7.590                | 0.150            | 5.989             | 0.000                                    | 5.989                | 16.749                           |
| 6.890                    | 0.000                | 6.890                | 0.050            | 5.735             | 0.000                                    | 5.735                | 15.655                           |
| 6.850                    | 0.000                | 6.850                | 0.000            | 5.716             | 0.000                                    | 5.716                | 15.546                           |
| 6.850                    | 0.000                | 6.850                | 0.000            | 6.700             | 0.000                                    | 6.700                | 16.414                           |
| 6.850                    | 0.000                | 6.850                | 0.000            | 5.360             | 0.571                                    | 5.931                | 16.145                           |
| 6.614                    | 0.000                | 6.614                | 0.000            | 5.098             | 0.571                                    | 5.669                | 15.605                           |
| 6.614                    | 0.000                | 6.614                | 0.000            | 4.853             | 0.571                                    | 5.424                | 15.278                           |
| 6.395                    | 0.000                | 6.395                | 0.000            | 4.636             | 0.571                                    | 5.207                | 15.258                           |
| 6.195                    | 0.000                | 6.195                | 0.000            | 4.141             | 0.571                                    | 4.712                | 14.563                           |

**CITY OF GAINESVILLE, GEORGIA**  
**PRINCIPAL TAXPAYERS**  
**June 30, 2023**

| Taxpayer                                                         | Fiscal Year 2023                      |      |                                            | Fiscal Year 2014                      |      |                                            |
|------------------------------------------------------------------|---------------------------------------|------|--------------------------------------------|---------------------------------------|------|--------------------------------------------|
|                                                                  | Taxable Assessed Value <sup>(1)</sup> | Rank | Percentage of Total Taxable Assessed Value | Taxable Assessed Value <sup>(1)</sup> | Rank | Percentage of Total Taxable Assessed Value |
| Kubota Manufacturing of America Corporation/<br>Kubota USA, Inc. | \$ 96,763,260                         | 1    | 1.40%                                      | \$ 79,816,415                         | 1    | 2.43%                                      |
| Cargill, Inc.                                                    | 93,168,836                            | 2    | 1.34%                                      | 56,791,330                            | 2    | 1.73%                                      |
| ZF Industries, Inc                                               | 78,996,617                            | 3    | 1.14%                                      | 33,418,830                            | 4    | 1.02%                                      |
| Centennial New Holland, LLC                                      | 84,280,533                            | 4    | 1.22%                                      |                                       | NR*  |                                            |
| Mid-America Apartments LP                                        | 79,541,050                            | 5    | 1.15%                                      |                                       | NR*  |                                            |
| Marel Inc                                                        | 79,044,454                            | 6    | 1.14%                                      |                                       | NR*  |                                            |
| Fox Industries                                                   | 78,373,689                            | 7    | 1.13%                                      |                                       | NR*  |                                            |
| SIF West Park Gainesville, LLC                                   | 75,005,000                            | 8    | 1.08%                                      |                                       | NR*  |                                            |
| Fieldale Corp                                                    | 69,132,843                            | 9    | 1.00%                                      | 43,202,055                            | 3    | 1.32%                                      |
| Pilgrims Pride                                                   | 30,901,848                            | 10   | 0.45%                                      | 29,750,054                            | 6    | 0.91%                                      |
| Georgia Power                                                    |                                       |      |                                            | 31,818,851                            | 5    | 0.97%                                      |
| Ace Hardware                                                     |                                       |      |                                            | 27,851,723                            | 7    | 0.85%                                      |
| I M S Gear                                                       |                                       |      |                                            | 23,780,548                            | 8    | 0.73%                                      |
| Merial Select                                                    |                                       |      |                                            | 22,507,929                            | 9    | 0.69%                                      |
| SAPA Extruder Inc                                                |                                       |      |                                            | 21,740,320                            | 10   | 0.66%                                      |
| Total                                                            | <u>\$ 765,208,130</u>                 |      | <u>11.04%</u>                              | <u>\$ 370,678,055</u>                 |      | <u>11.31%</u>                              |

Source: Tax Year 2022 and 2013 Hall County Tax Commissioner's Digest - Gainesville District.

Note (1): For fiscal years 2013-2021, taxable assessed valuation for principal taxpayers is equal to the gross assessed value, excluding the Freeport exemption and motor vehicle tax. Selection is based on the taxpayers with the largest assessed valuation.

\* Not Ranked

**CITY OF GAINESVILLE, GEORGIA**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
**LAST TEN FISCAL YEARS**  
**(ACCRUAL BASIS OF ACCOUNTING)**

| Fiscal Year<br>Ended<br>June 30 | Total Tax<br>Levy for<br>Fiscal Year | Adjustments<br>Made After<br>Tax Levy <sup>(1)</sup> | Collected within the<br>Fiscal Year of the Levy |                       | Collections in<br>Subsequent<br>Years | Total Collections to Date |                       |
|---------------------------------|--------------------------------------|------------------------------------------------------|-------------------------------------------------|-----------------------|---------------------------------------|---------------------------|-----------------------|
|                                 |                                      |                                                      | Amount                                          | Percentage<br>of Levy |                                       | Amount                    | Percentage<br>of Levy |
| 2014                            | \$ 9,272,596                         | \$ 265,161                                           | \$ 9,363,036                                    | 98.17%                | \$ 174,721                            | \$ 9,537,757              | 100.00%               |
| 2015                            | 10,039,209                           | (89,507)                                             | 9,762,578                                       | 98.12%                | 187,124                               | 9,949,702                 | 100.00%               |
| 2016                            | 11,053,043                           | (190,646)                                            | 10,829,944                                      | 99.70%                | 32,453                                | 10,862,397                | 100.00%               |
| 2017                            | 11,346,349                           | (26,784)                                             | 11,280,816                                      | 99.66%                | 38,749                                | 11,319,565                | 100.00%               |
| 2018                            | 12,156,116                           | 184,524                                              | 12,212,440                                      | 98.96%                | 120,412                               | 12,332,852                | 99.94%                |
| 2019                            | 14,041,006                           | 1,972,018                                            | 15,894,676                                      | 99.26%                | 101,250                               | 15,995,926                | 99.89%                |
| 2020                            | 16,878,797                           | 232,626                                              | 16,892,628                                      | 98.72%                | 194,662                               | 17,087,290                | 99.86%                |
| 2021                            | 18,101,892                           | 55,550                                               | 17,951,673                                      | 98.87%                | 187,777                               | 18,139,450                | 99.90%                |
| 2022 <sup>(2)</sup>             | 15,631,750                           | 47,706                                               | 15,550,090                                      | 99.17%                | 110,844                               | 15,660,934                | 99.88%                |
| 2023 <sup>(2)</sup>             | 18,188,652                           | 30,523                                               | 18,010,140                                      | 98.85%                | 0                                     | 18,010,140                | 98.85%                |

Source: Hall County Tax Commissioner's Digest - Gainesville District.

Note (1): Adjustments made after tax billing within the fiscal year of the levy.

Note (2): Fiscal years 2022 and 2023 tax levy and collections includes a credit of 1.0 millage.

**CITY OF GAINESVILLE, GEORGIA**  
**LOCAL OPTION SALES TAX DISTRIBUTION COMMODITY REPORT - HALL COUNTY**  
**June 30, 2023**

| Commodity              | 2022                 |      |                | 2012                 |      |                |
|------------------------|----------------------|------|----------------|----------------------|------|----------------|
|                        | Total Distributed    | Rank | % of Total     | Total Distributed    | Rank | % of Total     |
| Food                   | \$ 9,706,244         | 1    | 18.33%         | \$ 4,983,836         | 1    | 18.41%         |
| Other Retail           | 8,939,944            | 2    | 16.88%         | 3,329,663            | 4    | 12.30%         |
| Wholesale              | 6,670,862            | 3    | 12.60%         | 3,411,215            | 3    | 12.60%         |
| General Merchandise    | 6,450,483            | 4    | 12.18%         | 3,831,917            | 2    | 14.16%         |
| Miscellaneous Services | 4,671,464            | 5    | 8.82%          | 2,020,530            | 7    | 7.47%          |
| Home                   | 4,540,759            | 6    | 8.57%          | 1,496,236            | 8    | 5.53%          |
| Manufacturer           | 3,061,710            | 7    | 5.78%          | 1,115,970            | 9    | 4.12%          |
| Utility                | 2,694,804            | 8    | 5.09%          | 2,340,726            | 6    | 8.65%          |
| Other Services         | 2,647,798            | 9    | 5.00%          | 730,563              | 10   | 2.70%          |
| Auto                   | 2,489,167            | 10   | 4.70%          | 3,317,020            | 5    | 12.26%         |
| Accommodations         | 629,705              | 11   | 1.19%          | 412,692              | 11   | 1.52%          |
| Construction           | 454,679              | 12   | 0.86%          | 75,426               | 12   | 0.28%          |
| Total                  | <u>\$ 52,957,619</u> |      | <u>100.00%</u> | <u>\$ 27,065,794</u> |      | <u>100.00%</u> |

Source: Information provided by Georgia Department of Revenue - Local Government Services.  
This information is reported on a calendar year basis.

Note: Data is not available for City of Gainesville; Hall County totals are reported on this schedule.

**CITY OF GAINESVILLE, GEORGIA**  
**DEPARTMENT OF WATER RESOURCES TEN LARGEST SYSTEM CUSTOMERS**  
**JUNE 30, 2023**

| <b>Customer</b>                                | <b>Type of Business</b>                    | <b>Total<br/>Water<br/>Billings</b> | <b>Total<br/>Sewer<br/>Billings</b> | <b>Total<br/>Billings</b> | <b>Percentage<br/>of System<br/>Revenues</b> |
|------------------------------------------------|--------------------------------------------|-------------------------------------|-------------------------------------|---------------------------|----------------------------------------------|
| Fieldale Farms Corporation                     | Manufacturer -<br>Poultry Products         | \$ 2,440,398                        | \$ 6,745,522                        | \$ 9,185,920              | 11.81%                                       |
| Pilgrim's Pride                                | Manufacturer -<br>Poultry Products         | 1,670,074                           | 4,480,125                           | 6,150,199                 | 7.91%                                        |
| Mar-Jac Poultry, Inc.                          | Manufacturer -<br>Poultry Products         | 1,615,552                           | 4,378,037                           | 5,993,589                 | 7.71%                                        |
| Gold Creek LLC                                 | Manufacturer -<br>Poultry Products         | 831,748                             | 1,715,329                           | 2,547,077                 | 3.28%                                        |
| NE GA Health Systems                           | Health Care                                | 601,340                             | 982,370                             | 1,583,710                 | 2.04%                                        |
| Hall County Commissioners                      | Local Government                           | 158,103                             | 801,723                             | 959,826                   | 1.23%                                        |
| Fox Factory, Inc.                              | Manufacturer -<br>Transportation Equipment | 248,022                             | 685,541                             | 933,563                   | 1.20%                                        |
| John Soules Acquisitions LLC<br>Pro View Foods | Manufacturer -<br>Poultry Products         | 223,735                             | 654,190                             | 877,925                   | 1.13%                                        |
| Cargill, Inc.                                  | Manufacturer -<br>Soybean Products         | 345,252                             | 459,085                             | 804,337                   | 1.03%                                        |
| Shasta Beverages Inc.                          | Manufacturer-<br>Beverages                 | 297,389                             | 268,814                             | 566,203                   | 0.73%                                        |
| Total                                          |                                            | <u>\$ 8,431,613</u>                 | <u>\$ 21,170,736</u>                | <u>\$ 29,602,349</u>      | <u>38.07%</u>                                |

Note: This information is included to comply with continuing disclosure requirements of 2005, 2006, 2014, and 2016 Water and Sewerage bond issues.

**CITY OF GAINESVILLE, GEORGIA**  
**RATIOS OF OUTSTANDING DEBT BY TYPE**  
**LAST TEN FISCAL YEARS**  
**(ACCRUAL BASIS OF ACCOUNTING)**

| Fiscal<br>Year | Governmental Activities        |                                    |                                             |                                     |                                  |                                         |
|----------------|--------------------------------|------------------------------------|---------------------------------------------|-------------------------------------|----------------------------------|-----------------------------------------|
|                | General<br>Obligation<br>Bonds | Notes<br>from Direct<br>Borrowings | Certificates<br>of Participation<br>Payable | Contracts<br>Payable <sup>(1)</sup> | Leases<br>Payable <sup>(1)</sup> | Subscriptions<br>Payable <sup>(2)</sup> |
| 2014           | \$ 0                           | \$ 0                               | \$ 0                                        | \$ 20,872,774                       | \$ 0                             | \$ 0                                    |
| 2015           | 0                              | 0                                  | 0                                           | 21,998,379                          | 0                                | 0                                       |
| 2016           | 0                              | 0                                  | 0                                           | 20,766,180                          | 0                                | 0                                       |
| 2017           | 0                              | 0                                  | 0                                           | 19,267,230                          | 0                                | 0                                       |
| 2018           | 0                              | 0                                  | 0                                           | 17,808,355                          | 0                                | 0                                       |
| 2019           | 0                              | 0                                  | 0                                           | 20,557,481                          | 0                                | 0                                       |
| 2020           | 0                              | 0                                  | 0                                           | 20,544,205                          | 0                                | 0                                       |
| 2021           | 0                              | 0                                  | 0                                           | 18,404,265                          | 0                                | 0                                       |
| 2022           | 0                              | 1,655,281                          | 404,592                                     | 13,811,479                          | 0                                | 0                                       |
| 2023           | 0                              | 3,147,910                          | 448,953                                     | 50,560,060                          | 0                                | 381,197                                 |

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

Note (1): Due to the implementation of GASB 87 in FY22, debt categorized as Capital leases prior to FY22 is now categorized as Contracts Payable. Only debt determined to be leases by GASB 87 standards will be categorized as Leases.

Note (2): GASB 96 was implemented in FY23 to report subscription-based IT arrangements.

Note (3): See the Schedule of Demographic and Economic Statistics on Exhibit L-18 for personal income and population data.

Note (4): The decrease in notes payable is due to a Series 2014 Water Sewer Bond Refunding which refunded the total amount of the GEFA notes payable and \$5,900,000 of the

| Business-Type Activities  |                                    |                                             |                                     |                                  |                                         |                                |                                                    |                              |
|---------------------------|------------------------------------|---------------------------------------------|-------------------------------------|----------------------------------|-----------------------------------------|--------------------------------|----------------------------------------------------|------------------------------|
| Water<br>& Sewer<br>Bonds | Notes<br>From Direct<br>Borrowings | Certificates<br>of Participation<br>Payable | Contracts<br>Payable <sup>(1)</sup> | Leases<br>Payable <sup>(1)</sup> | Subscriptions<br>Payable <sup>(2)</sup> | Total<br>Primary<br>Government | Percentage<br>of Personal<br>Income <sup>(3)</sup> | Per<br>Capita <sup>(3)</sup> |
| \$ 72,356,947             | \$ 0                               | \$ 0                                        | \$ 121,634,444                      | \$ 0                             | \$ 0                                    | \$ 214,864,165                 | 18.44%                                             | 6,047                        |
| 155,139,294               | 0                                  | 0                                           | 25,093,735 <sup>(4)</sup>           | 0                                | 0                                       | 202,231,408                    | 16.41%                                             | 5,570                        |
| 139,039,842               | 0                                  | 0                                           | 23,412,672                          | 0                                | 0                                       | 183,218,694                    | 13.34%                                             | 4,733                        |
| 122,548,109               | 0                                  | 0                                           | 21,471,610                          | 0                                | 0                                       | 163,286,949                    | 10.85%                                             | 4,082                        |
| 105,559,369               | 0                                  | 0                                           | 19,525,547                          | 0                                | 0                                       | 142,893,271                    | 9.06%                                              | 3,541                        |
| 88,310,630                | 0                                  | 0                                           | 17,559,484                          | 0                                | 0                                       | 126,427,595                    | 7.40%                                              | 3,049                        |
| 74,646,890                | 0                                  | 0                                           | 15,582,468                          | 0                                | 0                                       | 110,773,563                    | 5.86%                                              | 2,562                        |
| 58,983,150                | 0                                  | 0                                           | 15,822,104                          | 0                                | 0                                       | 93,209,519                     | 4.84%                                              | 2,204                        |
| 42,969,411                | 8,933,712                          | 0                                           | 12,519,292                          | 162,709                          | 0                                       | 80,456,476                     | 3.80%                                              | 1,853                        |
| 29,940,000                | 37,825,625                         | 0                                           | 10,977,704                          | 126,258                          | 603,653                                 | 134,011,360                    | 5.15%                                              | 2,959                        |



**CITY OF GAINESVILLE, GEORGIA**  
**RATIOS OF GENERAL BONDED DEBT OUTSTANDING**  
**LAST TEN FISCAL YEARS**

| <b>Fiscal<br/>Year</b> | <b>General<br/>Obligation<br/>Bonds</b> | <b>Percentage of<br/>Estimated<br/>Actual Taxable<br/>Value of<br/>Property<sup>(1)</sup></b> | <b>Per<br/>Capita<sup>(2)</sup></b> |
|------------------------|-----------------------------------------|-----------------------------------------------------------------------------------------------|-------------------------------------|
| 2014                   | 0                                       | 0.00%                                                                                         | 0                                   |
| 2015                   | 0                                       | 0.00%                                                                                         | 0                                   |
| 2016                   | 0                                       | 0.00%                                                                                         | 0                                   |
| 2017                   | 0                                       | 0.00%                                                                                         | 0                                   |
| 2018                   | 0                                       | 0.00%                                                                                         | 0                                   |
| 2019                   | 0                                       | 0.00%                                                                                         | 0                                   |
| 2020                   | 0                                       | 0.00%                                                                                         | 0                                   |
| 2021                   | 0                                       | 0.00%                                                                                         | 0                                   |
| 2022                   | 0                                       | 0.00%                                                                                         | 0                                   |
| 2023                   | 0                                       | 0.00%                                                                                         | 0                                   |

Source: Hall County Tax Commissioner's Digest - Gainesville District.

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

Note (1): See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property on Exhibit L-7 for property value data.

Note (2): Population data can be found in the Schedule of Demographic and Economic Statistics on Exhibit L-18.

**CITY OF GAINESVILLE, GEORGIA**  
**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**  
**AS OF JUNE 30, 2023**

| <u>Governmental Unit</u>                  | <u>Debt<br/>Outstanding</u> | <u>Estimated<br/>Percentage<br/>Available</u> | <u>Estimated Share<br/>of Overlapping<br/>Debt</u> |
|-------------------------------------------|-----------------------------|-----------------------------------------------|----------------------------------------------------|
| Debt repaid with property taxes:          |                             |                                               |                                                    |
| Gainesville City Schools                  | \$ 103,158,395              | 100%                                          | \$ 103,158,395                                     |
| Hall County                               | 12,687,979                  | 22% <sup>(2)</sup>                            | 2,769,600                                          |
| Subtotal, overlapping debt <sup>(1)</sup> |                             |                                               | 105,927,995                                        |
| City of Gainesville direct debt           |                             |                                               | 54,538,120                                         |
| Total direct and overlapping debt         |                             |                                               | <u>\$ 160,466,115</u>                              |

Source: Debt outstanding data provided by Gainesville City Schools and Hall County Finance Offices.

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 of Gainesville. The 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.

Note (1): The outstanding debt reported from overlapping authorities includes bonds, notes, contracts, and certificates of participation payable as reported on their Governmental Activities Sheet.

Note (2): The amount of debt attributed to the City is based upon the assessed value of property in the City as a percentage of the total assessed value of property in the County assuming that the County assessed property at 100% of its value like the City.

**CITY OF GAINESVILLE, GEORGIA**  
**LEGAL DEBT MARGIN INFORMATION**  
**LAST TEN FISCAL YEARS**

|                                                                            | Fiscal Year           |                       |                       |                       |
|----------------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|                                                                            | 2014                  | 2015                  | 2016                  | 2017                  |
| Debt Limit                                                                 | \$ 327,797,526        | \$ 357,843,041        | \$ 391,832,744        | \$ 397,441,390        |
| Total net debt<br>applicable to limit                                      | 0                     | 0                     | 0                     | 0                     |
| Legal debt margin                                                          | <u>\$ 327,797,526</u> | <u>\$ 357,843,041</u> | <u>\$ 391,832,744</u> | <u>\$ 397,441,390</u> |
| Total net debt<br>applicable to the limit as a<br>percentage of debt limit | 0.00%                 | 0.00%                 | 0.00%                 | 0.00%                 |

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

| Fiscal Year           |                       |                       |                       |                       |                       |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 2018                  | 2019                  | 2020                  | 2021                  | 2022                  | 2023                  |
| \$ 437,715,732        | \$ 485,993,359        | \$ 520,798,362        | \$ 570,967,064        | \$ 600,275,563        | \$ 697,863,424        |
| 0                     | 0                     | 0                     | 0                     | 0                     | 0                     |
| <u>\$ 437,715,732</u> | <u>\$ 485,993,359</u> | <u>\$ 520,798,362</u> | <u>\$ 570,967,064</u> | <u>\$ 600,275,563</u> | <u>\$ 697,863,424</u> |
| 0.00%                 | 0.00%                 | 0.00%                 | 0.00%                 | 0.00%                 | 0.00%                 |

**Legal Debt Margin Calculation for Fiscal Year 2023**

|                                          |                       |
|------------------------------------------|-----------------------|
| Total assessed value of taxable property | \$ 6,978,634,243      |
| Debt limit (10% of total assessed value) | 697,863,424           |
| Debt applicable to limit:                |                       |
| General obligation debt                  | 0                     |
| Less: Amount set aside for repayment     |                       |
| of general obligation debt               | <u>0</u>              |
| Total net debt applicable to limit       | <u>0</u>              |
| Legal debt margin                        | <u>\$ 697,863,424</u> |

**CITY OF GAINESVILLE, GEORGIA**  
**PLEDGED-REVENUE COVERAGE**  
**DEPARTMENT OF WATER RESOURCES**  
**LAST TEN FISCAL YEARS**

| Fiscal<br>Year | Department of Water Resources Revenue Bonds |                                               |                             |              |               |          |
|----------------|---------------------------------------------|-----------------------------------------------|-----------------------------|--------------|---------------|----------|
|                | Gross<br>Revenue <sup>(1)</sup>             | Less:<br>Operating<br>Expenses <sup>(2)</sup> | Net<br>Available<br>Revenue | Debt Service |               | Coverage |
|                |                                             |                                               |                             | Principal    | Interest      |          |
|                |                                             |                                               |                             |              |               |          |
| 2014           | \$ 62,860,604                               | \$ 26,083,825                                 | \$ 36,776,779               | \$ 8,360,000 | \$ 3,368,156  | 3.14     |
| 2015           | 68,485,989                                  | 24,660,926                                    | 43,825,063                  | 8,740,000    | 4,396,256     | 3.34     |
| 2016           | 72,032,080                                  | 26,866,263                                    | 45,165,817                  | 14,560,000   | 6,271,250     | 2.17     |
| 2017           | 77,874,539                                  | 27,479,460                                    | 50,395,079                  | 15,325,000   | (3) 4,016,548 | 2.61     |
| 2018           | 78,352,405                                  | 31,721,037                                    | 46,631,368                  | 15,940,000   | 3,658,820     | 2.38     |
| 2019           | 82,054,845                                  | 36,314,032                                    | 45,740,813                  | 16,200,000   | 3,142,934     | 2.36     |
| 2020           | 81,187,601                                  | 36,544,044                                    | 44,643,557                  | 12,615,000   | 2,770,244     | 2.90     |
| 2021           | 84,417,512                                  | 36,196,085                                    | 48,221,427                  | 14,615,000   | 2,449,024     | 2.83     |
| 2022           | 83,496,329                                  | 37,623,844                                    | 45,872,485                  | 14,965,000   | 2,025,828     | 2.70     |
| 2023           | 89,090,194                                  | 43,601,555                                    | 45,488,639                  | 6,300,000    | 1,654,500     | 5.72     |

Note (1): Gross revenue is comprised of operating revenue, connection fees, and interest on investments.

Note (2): Total operating expenses exclusive of depreciation.

Note (3): New refunding bond issues included GEFA notes payable that were not included in prior year totals.

**CITY OF GAINESVILLE, GEORGIA**  
**DEMOGRAPHIC AND ECONOMIC STATISTICS**  
**LAST TEN FISCAL YEARS**

| <b>Fiscal Year</b> | <b>City of Gainesville Population<sup>(a)</sup></b> | <b>Estimated City of Gainesville Personal Income (amounts expressed in thousands)<sup>(b)</sup></b> | <b>Hall County Per Capita Personal Income<sup>(c)</sup></b> | <b>Gainesville City Public School Enrollment<sup>(d)</sup></b> | <b>Hall County Unemployment Rate<sup>(e)</sup></b> |
|--------------------|-----------------------------------------------------|-----------------------------------------------------------------------------------------------------|-------------------------------------------------------------|----------------------------------------------------------------|----------------------------------------------------|
| 2014               | 35,533                                              | \$ 1,165,092                                                                                        | \$ 32,789                                                   | 7,983                                                          | 6.4%                                               |
| 2015               | 36,306                                              | 1,232,407                                                                                           | 33,945                                                      | 8,056                                                          | 4.8%                                               |
| 2016               | 38,712                                              | 1,373,928                                                                                           | 35,491                                                      | 7,973                                                          | 4.2%                                               |
| 2017               | 40,000                                              | 1,505,480                                                                                           | 37,637                                                      | 7,997                                                          | 4.2%                                               |
| 2018               | 40,359                                              | 1,576,624                                                                                           | 39,065                                                      | 8,069                                                          | 3.5%                                               |
| 2019               | 41,464                                              | 1,709,105                                                                                           | 41,219                                                      | 8,068                                                          | 3.1%                                               |
| 2020               | 43,232                                              | 1,889,282                                                                                           | 43,701                                                      | 7,725                                                          | 5.7%                                               |
| 2021               | 42,296                                              | 1,927,682                                                                                           | 45,576                                                      | 7,896                                                          | 3.0%                                               |
| 2022               | 43,417                                              | 2,116,970                                                                                           | 48,759                                                      | 8,068                                                          | 2.1%                                               |
| 2023               | 45,282                                              | 2,599,911                                                                                           | 57,416                                                      | 8,129                                                          | 2.5%                                               |

Source (a): Fiscal years 2014-2019 and 2022-2023 are based on Population Estimates Program. Fiscal year 2021 is based on 2020 Census provided by the U.S. Census Bureau.

Source (b): Based on City population multiplied by Hall County per capita personal income.

Source (c): Bureau of Economic Analysis, U.S. Department of Commerce; information is provided on Hall County only.

Source (d): Gainesville City Schools, September enrollment.

Source (e): Georgia Department of Labor, Gainesville MSA unemployment rate.

**CITY OF GAINESVILLE, GEORGIA**  
**PRINCIPAL EMPLOYERS/HALL COUNTY**  
**June 30, 2023**

| <b>Employer</b>                  | <b>2023</b>                  |             |                                              | <b>2014</b>      |             |                                              |
|----------------------------------|------------------------------|-------------|----------------------------------------------|------------------|-------------|----------------------------------------------|
|                                  | <b>Employees</b>             | <b>Rank</b> | <b>Percentage of Total County Employment</b> | <b>Employees</b> | <b>Rank</b> | <b>Percentage of Total County Employment</b> |
| Northeast Georgia Medical Center | 9,239                        | 1           | 8.72%                                        | 5,200            | 1           | 6.09%                                        |
| Kubota Manufacturing of America  | 3,313                        | 2           | 3.13%                                        | 1,250            | 5           | 1.46%                                        |
| Gold Creek Foods                 | 3,100 <sup>(2)</sup>         | 3           | 2.93%                                        |                  |             |                                              |
| Fieldale Farms Corporation       | 2,370                        | 4           | 2.24%                                        | 2,400            | 2           | 2.81%                                        |
| Pilgrim's Pride                  | 1,760                        | 5           | 1.66%                                        | 1,600            | 3           | 1.88%                                        |
| Fox Factory                      | 1,700                        | 6           | 1.61%                                        |                  |             |                                              |
| Mar-Jac                          | 1,300                        | 7           | 1.23%                                        | 1,250            | 4           | 1.46%                                        |
| ZF Gainesville, LLC              | 1,200                        | 8           | 1.13%                                        |                  |             |                                              |
| Cottrell, Inc.                   | 1,100                        | 9           | 1.04%                                        |                  |             |                                              |
| Mars Wrigley                     | 950                          | 10          | 0.90%                                        | 750              | 7           | 0.88%                                        |
| Victory Processing LLC           |                              |             |                                              | 790              | 6           | 0.93%                                        |
| Wal-Mart                         |                              |             |                                              | 690              | 8           | 0.81%                                        |
| The Longstreet Clinic, P.C.      |                              |             |                                              | 620              | 9           | 0.73%                                        |
| KIK Gainesville                  |                              |             |                                              | 580              | 10          | 0.68%                                        |
| Total                            | <u>26,032 <sup>(1)</sup></u> |             | <u>24.58%</u>                                | <u>15,130</u>    |             | <u>17.73%</u>                                |

Source: Greater Hall Chamber of Commerce.

Note (1): Excludes governmental and educational employers.

Note (2): Gold Creek Foods acquired Foundation Food Group in 2021.

**CITY OF GAINESVILLE, GEORGIA**  
**FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION**  
**LAST TEN FISCAL YEARS**

| Function                                    | 2014       | 2015             | 2016       | 2017       | 2018       | 2019       | 2020       | 2021       | 2022       | 2023       |
|---------------------------------------------|------------|------------------|------------|------------|------------|------------|------------|------------|------------|------------|
| <b>Primary government</b>                   |            |                  |            |            |            |            |            |            |            |            |
| General Government                          | 50         | 51               | 51         | 53         | 52         | 53         | 57         | 57         | 58         | 59         |
| Judicial                                    | 10         | 10               | 10         | 10         | 10         | 10         | 10         | 10         | 10         | 10         |
| Public Safety                               |            |                  |            |            |            |            |            |            |            |            |
| Police                                      | 114        | 114              | 114        | 116        | 117        | 118        | 120        | 120        | 121        | 121        |
| Fire                                        | 103        | 103              | 103        | 103        | 103        | 103        | 103        | 103        | 104        | 108        |
| Code Enforcement                            | 4          | 4                | 4          | 4          | 5          | 6          | 6          | 6          | 6          | 6          |
| Public Works                                | 53         | 55               | 55         | 59         | 60         | 60         | 57         | 57         | 57         | 57         |
| Health and Welfare                          | 32         | 32               | 32         | 40         | 40         | 43         | 41         | 42         | 50         | 49         |
| Housing and Development                     | 13         | 13               | 13         | 13         | 13         | 13         | 13         | 13         | 15         | 15         |
| Vehicle Services                            | 6          | 6                | 6          | 6          | 6          | 6          | 6          | 6          | 6          | 6          |
| Water and Sewer                             | 230        | 233              | 233        | 233        | 234        | 234        | 234        | 234        | 234        | 237        |
| Solid Waste                                 | 24         | 24               | 24         | 24         | 24         | 25         | 25         | 25         | 26         | 26         |
| Golf Course                                 | 4          | 4                | 4          | 4          | 5          | 5          | 5          | 5          | 5          | 5          |
| <b>Total primary government</b>             | <b>643</b> | <b>649</b>       | <b>649</b> | <b>665</b> | <b>669</b> | <b>676</b> | <b>677</b> | <b>678</b> | <b>692</b> | <b>699</b> |
| <b>Component unit</b>                       |            |                  |            |            |            |            |            |            |            |            |
| City of Gainesville                         |            |                  |            |            |            |            |            |            |            |            |
| Parks and Recreation                        |            |                  |            |            |            |            |            |            |            |            |
| Culture and Recreation                      | 38         | 39               | 39         | 37         | 37         | 38         | 44         | 43         | 43         | 48         |
| Gainesville Convention and Visitor's Bureau |            |                  |            |            |            |            |            |            |            |            |
| Housing and Development                     | 0          | 4 <sup>(1)</sup> | 4          | 4          | 4          | 4          | 7          | 11         | 10         | 11         |
| <b>Total Component units</b>                | <b>38</b>  | <b>43</b>        | <b>43</b>  | <b>41</b>  | <b>41</b>  | <b>42</b>  | <b>51</b>  | <b>54</b>  | <b>53</b>  | <b>59</b>  |
| <b>Total employees</b>                      | <b>681</b> | <b>692</b>       | <b>692</b> | <b>706</b> | <b>710</b> | <b>718</b> | <b>728</b> | <b>732</b> | <b>745</b> | <b>758</b> |

Source: Annual City of Gainesville Budget Document.

Note (1) Gainesville Convention and Visitor's Bureau became a component unit in FY15.



**CITY OF GAINESVILLE, GEORGIA  
OPERATING INDICATORS BY FUNCTION  
LAST TEN FISCAL YEARS**

| Function                                        | Fiscal Year |           |           |           |
|-------------------------------------------------|-------------|-----------|-----------|-----------|
|                                                 | 2014        | 2015      | 2016      | 2017      |
| Police                                          |             |           |           |           |
| Number of citations issued                      | 11,622      | 9,734     | 12,060    | 13,431    |
| Number of calls for service                     | 60,380      | 70,534    | 68,007    | 68,952    |
| Fire                                            |             |           |           |           |
| Number of calls answered                        | 7,174       | 7,814     | 8,108     | 8,592     |
| Number of inspections conducted                 | 1,862       | 2,019     | 3,850     | 3,543     |
| Highways and streets                            |             |           |           |           |
| Square feet of sidewalks replaced               | 11,727      | 8,217     | 2,562     | 2,360     |
| Linear feet curb and gutter installed           | 544         | 241       | 329       | 227       |
| Sanitation                                      |             |           |           |           |
| Refuse collected (tons)                         | 4,989       | 5,374     | 5,791     | 6,392     |
| Recyclables collected (tons)                    | 794         | 772       | 697       | 858       |
| Culture and Recreation                          |             |           |           |           |
| Enrolled in youth athletics                     | 1,424       | 1,181     | 1,388     | 2407      |
| Civic Center/Cabin rentals                      | 1,169       | 1,230     | 991       | 879       |
| Water System (MGD -Millions of Gallons per Day) |             |           |           |           |
| Number of service connections                   | 53,676      | 55,274    | 50,950    | 54,572    |
| Daily average consumption in gallons            | 16.74 MGD   | 16.74 MGD | 17.40 MGD | 18.69 MGD |
| Sewer System (MGD -Millions of Gallons per Day) |             |           |           |           |
| Number of service connections                   | 10,977      | 11,580    | 10,020    | 10,687    |
| Daily average treatment in gallons              | 8.90 MGD    | 8.00 MGD  | 9.1 MGD   | 9 MGD     |

Source: Various City Departments.

Note (1): Some indicators are skewed due to the COVID shutdown that occurred March 2020-June 2020.

Note (2): Civic Center rentals were down due primarily to closure for renovations from February 2021-March 2021

Note (3): Significant decrease in calls for service due to change in reporting standards of calls by Police Department

Note (4): Civic Center rentals are up due to more meeting rooms created in FY21 renovations and surge of use after COVID.

Note (5): Significant increase in calls for service due to overall agency increase and return to normal expectations prior to the COVID pandemic.

| Fiscal Year |           |                     |                    |                       |                       |
|-------------|-----------|---------------------|--------------------|-----------------------|-----------------------|
| 2018        | 2019      | 2020 <sup>(1)</sup> | 2021               | 2022                  | 2023                  |
| 11,606      | 11,340    | 8,200               | 8,888              | 7,657                 | 7,532                 |
| 83,252      | 100,750   | 91,075              | 85,643             | 55,369 <sup>(3)</sup> | 99,030 <sup>(5)</sup> |
| 8,550       | 10,317    | 12,094              | 12,154             | 12,752                | 13,049                |
| 3,764       | 3,672     | 2,820               | 2,232              | 2,052                 | 3,729                 |
| 1,951       | 8,210     | 6,065               | 6,940              | 6,340                 | 3,535                 |
| 50          | 660       | 113                 | 536                | 499                   | 226                   |
| 6,763       | 7,621     | 7,719               | 8,561              | 8,894                 | 9,073                 |
| 820         | 859       | 711                 | 746                | 712                   | 591                   |
| 2,366       | 2,371     | 1,918               | 2,602              | 2,476                 | 2,359                 |
| 1,213       | 1,424     | 982                 | 727 <sup>(2)</sup> | 2,369 <sup>(4)</sup>  | 1,564                 |
| 55,638      | 56,934    | 57,878              | 59,273             | 60,397                | 62,299                |
| 18.75 MGD   | 19.03 MGD | 19.27 MGD           | 19.40 MGD          | 19.70 MGD             | 20.50 MGD             |
| 11,101      | 11,445    | 11,788              | 12,140             | 13,016                | 13,537                |
| 10.0 MGD    | 11.4 MGD  | 11.5 MGD            | 11.7 MGD           | 11.2 MGD              | 11.5 MGD              |

**CITY OF GAINESVILLE, GEORGIA  
CAPITAL ASSET STATISTICS BY FUNCTION  
LAST TEN FISCAL YEARS**

| Function                                                                                     | Fiscal Year |        |        |        |
|----------------------------------------------------------------------------------------------|-------------|--------|--------|--------|
|                                                                                              | 2014        | 2015   | 2016   | 2017   |
| Public safety                                                                                |             |        |        |        |
| Number of police stations                                                                    | 2           | 2      | 2      | 2      |
| Number of fire stations                                                                      | 4           | 4      | 4      | 4      |
| Solid Waste                                                                                  |             |        |        |        |
| Collection Trucks                                                                            | 12          | 13     | 13     | 13     |
| Highways and streets                                                                         |             |        |        |        |
| Miles of streets                                                                             | 140         | 140    | 141    | 143    |
| Miles of storm sewers                                                                        | 20.49       | 20.52  | 20.81  | 21.68  |
| Number of street lights                                                                      | 2,676       | 2,639  | 2,679  | 2,668  |
| Culture and Recreation                                                                       |             |        |        |        |
| Community/Civic Centers                                                                      | 2           | 2      | 2      | 2      |
| Parks                                                                                        | 22          | 22     | 22     | 22     |
| Park acreage                                                                                 | 450+        | 450+   | 454+   | 454+   |
| Golf courses                                                                                 | 1           | 1      | 1      | 1      |
| Swimming pools                                                                               | 4           | 4      | 4      | 4      |
| Baseball/Softball fields                                                                     | 10          | 10     | 10     | 10     |
| Soccer fields                                                                                | 10          | 10     | 10     | 10     |
| Multipurpose fields                                                                          | 2           | 2      | 2      | 2      |
| Tennis courts                                                                                | 15          | 15     | 15     | 15     |
| Water and Sewerage System-Gainesville and Hall County<br>(MGD - Millions of Gallons per Day) |             |        |        |        |
| Water System:                                                                                |             |        |        |        |
| Miles of water mains                                                                         | 1,355       | 1,363  | 1,372  | 1,390  |
| Number of fire hydrants                                                                      | 8,772       | 8,838  | 8,885  | 9,096  |
| Number of water treatment plants                                                             | 2           | 2      | 2      | 2      |
| Maximum daily capacity of<br>treatment plants in gallons                                     | 35 MGD      | 35 MGD | 35 MGD | 35 MGD |
| Sewer System:                                                                                |             |        |        |        |
| Miles of sanitary sewers                                                                     | 289         | 291    | 294    | 301    |
| Number of wastewater<br>treatment plants                                                     | 2           | 2      | 2      | 2      |
| Maximum daily capacity of<br>treatment plants in gallons                                     | 17 MGD      | 17 MGD | 17 MGD | 17 MGD |

Source: Various City Departments.

Note (1): Property Addition for Youth Athletic Complex and Skate Park.

Note (2): A reevaluation of inventory was completed in FY21. The decrease is due to the removal of state and county inventory.

Note (3): Removed Clarks Bridge Park and Southside Park.

Note (4): Added 1 new field at Myrtle Street Park.

Note (5): Removed 1 court at Roper Park which will be turned into a sports court for multi-purpose use.

Note (6): Hall County took over full operation of Allen Creek Soccer Complex.

| Fiscal Year |        |                     |                      |                     |                    |
|-------------|--------|---------------------|----------------------|---------------------|--------------------|
| 2018        | 2019   | 2020                | 2021                 | 2022                | 2023               |
| 1           | 1      | 1                   | 1                    | 1                   | 1                  |
| 4           | 4      | 4                   | 4                    | 4                   | 4                  |
| 14          | 9      | 9                   | 10                   | 12                  | 12                 |
| 147         | 149    | 149                 | 149                  | 149                 | 149                |
| 24.18       | 69.00  | 69.00               | 50.20 <sup>(2)</sup> | 50.20               | 50.20              |
| 2,769       | 2,825  | 2,849               | 2,813                | 2,909               | 3,045              |
| 2           | 2      | 2                   | 2                    | 2                   | 2                  |
| 22          | 21     | 22                  | 22                   | 21 <sup>(3)</sup>   | 20 <sup>(6)</sup>  |
| 454+        | 458+   | 547+ <sup>(1)</sup> | 547+                 | 494+ <sup>(3)</sup> | 405 <sup>(6)</sup> |
| 1           | 1      | 1                   | 1                    | 1                   | 1                  |
| 4           | 4      | 4                   | 4                    | 4                   | 4                  |
| 10          | 9      | 9                   | 9                    | 9                   | 9                  |
| 10          | 10     | 10                  | 10                   | 11 <sup>(4)</sup>   | 3 <sup>(6)</sup>   |
| 2           | 2      | 2                   | 2                    | 2                   | 2                  |
| 15          | 15     | 15                  | 15                   | 14 <sup>(5)</sup>   | 14                 |
| 1,383       | 1,411  | 1,438               | 1,450                | 1,461               | 1,465              |
| 9,557       | 9,728  | 9,620               | 9,796                | 9,831               | 9,968              |
| 2           | 2      | 2                   | 2                    | 2                   | 2                  |
| 35 MGD      | 35 MGD | 35 MGD              | 35 MGD               | 35 MGD              | 35 MGD             |
| 306         | 318    | 317                 | 329                  | 330                 | 331                |
| 2           | 2      | 2                   | 2                    | 2                   | 2                  |
| 17 MGD      | 17 MGD | 17 MGD              | 17 MGD               | 17 MGD              | 17 MGD             |

**CITY OF GAINESVILLE, GEORGIA**  
**DEPARTMENT OF WATER RESOURCES**  
**WATER RATES AND MINIMUM DEMAND CHARGES**  
**JUNE 30, 2023**

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**Water Rates (Monthly Charges):**

|                                             | Inside<br>City Limits | Outside<br>City Limits |
|---------------------------------------------|-----------------------|------------------------|
| Account Servicing Fee                       | \$ 6.41               | \$ 6.41                |
| Quantity Used Per Month<br>In 1,000 Gallons |                       |                        |
| Rates per 1,000 Gallons                     | \$ 3.44               | \$ 6.67                |

Note: This information is included to comply with continuing disclosure requirements of 2005, 2006, 2014, and 2016 Water and Sewerage bond issues.

**CITY OF GAINESVILLE, GEORGIA**  
**DEPARTMENT OF WATER RESOURCES**  
**WATER TAP/METER, CONNECTION AND ADMINISTRATIVE FEES**  
**JUNE 30, 2023**

**Inside and Outside City Limits:**

| <u>Tap Size<br/>(Meter Inches)</u> | <u>Tap and<br/>Meter</u> | <u>Connection<br/>Fee</u> | <u>Administrative<br/>Fee</u> | <u>Total</u> |
|------------------------------------|--------------------------|---------------------------|-------------------------------|--------------|
| 3/4 inch                           | \$ 1,073                 | \$ 1,726                  | \$ 51                         | \$ 2,850     |
| 1 inch                             | 1,600                    | 4,765                     | 143                           | 6,508        |
| 2 inch                             | 3,600                    | 15,248                    | 457                           | 19,305       |
| 3 inch                             | Actual cost              | 30,496                    | 915                           | N/A          |
| 4 inch                             | Actual cost              | 47,650                    | 1,430                         | N/A          |
| 6 inch                             | Actual cost              | 95,300                    | 2,859                         | N/A          |
| 8 inch                             | Actual cost              | 152,480                   | 4,574                         | N/A          |

The water connection and administrative fees shall be in addition to the cost of the meter and water and sewer tapping fees.

Note: This information is included to comply with continuing disclosure requirements of 2005, 2006, 2014, and 2016 Water and Sewerage bond issues.

**CITY OF GAINESVILLE, GEORGIA**  
**DEPARTMENT OF WATER RESOURCES**  
**SEWER RATES AND CHARGES**  
**JUNE 30, 2023**

**Sewer Rates (Monthly Charges by Volume):**

|                   | Inside<br>City Limits | Outside<br>City Limits | Oakwood  |
|-------------------|-----------------------|------------------------|----------|
| Commodity charge  |                       |                        |          |
| Per 1,000 gallons | \$ 10.26              | \$ 10.26               | \$ 10.47 |

**Industrial Surcharges:**

| <u>Pollutant</u> | <u>Concentration<br/>(mg/l)</u> | <u>Surcharge<br/>(dollars per mg/l<br/>per 1,000 gallons)</u> |
|------------------|---------------------------------|---------------------------------------------------------------|
| BOD              | 251-500                         | \$ 0.0025                                                     |
|                  | 501-700                         | 0.0067                                                        |
|                  | 701-900                         | 0.0076                                                        |
|                  | Over 900                        | 0.0150                                                        |
| Suspended Solids | 251-500                         | 0.0019                                                        |
|                  | 501-700                         | 0.0047                                                        |
|                  | 701-900                         | 0.0052                                                        |
|                  | Over 900                        | 0.0096                                                        |
| Oil and Grease   | 101-125                         | 0.0067                                                        |
|                  | 126-150                         | 0.0160                                                        |
|                  | 151-175                         | 0.0187                                                        |
|                  | Over 175                        | 0.0374                                                        |
| Phosphorus       | 7-11                            | 0.0294                                                        |
|                  | 12-15                           | 0.0655                                                        |
|                  | 16-20                           | 0.0775                                                        |
|                  | Over 20                         | 0.1497                                                        |
| Nitrogen         | 40-75                           | 0.0067                                                        |
|                  | 76-100                          | 0.0174                                                        |
|                  | 101-135                         | 0.0214                                                        |
|                  | Over 135                        | 0.0428                                                        |

Accounts billed for sewer only shall pay a monthly account servicing fee of \$6.41 inside the City and \$6.41 outside the City. In addition, sewer only customers pay an additional fee per 1,000 gallons. The rates are \$10.26 for inside City customers, \$10.26 for outside City customers, and \$10.47 for Oakwood customers.

Residential sewer charges are based on 95% of monthly metered water consumption.

Non-residential sewer charges are based on 100% of monthly water meter readings.

Note: This information is included to comply with continuing disclosure requirements of 2005, 2006, 2014, and 2016 Water and Sewerage bond issues.

**CITY OF GAINESVILLE, GEORGIA**  
**DEPARTMENT OF WATER RESOURCES**  
**SEWER TAPPING, CONNECTION AND ADMINISTRATIVE FEES**  
**JUNE 30, 2023**

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**Sewer Tapping Fees:**

For a six inch (6") service line serving a single dwelling or commercial unit the cost is \$900.

Service lines over 6" shall be charged an additional fee at actual cost per inch.

**Sewer Connection and Administrative Fees:**

| <u>Size of Sewer<br/>(Meter Inches)</u> | <u>Connection</u> | <u>Administrative</u> |
|-----------------------------------------|-------------------|-----------------------|
| 3/4 inch                                | \$ 3,570          | \$ 107                |
| 1 inch                                  | 9,683             | 290                   |
| 2 inch                                  | 30,984            | 930                   |
| 3 inch                                  | 61,968            | 1,859                 |
| 4 inch                                  | 96,825            | 2,905                 |
| 6 inch                                  | 193,650           | 5,810                 |
| 8 inch                                  | 309,840           | 9,295                 |

The sewer connection and administrative fees shall be in addition to the cost of the meter and water and sewer tapping fees.

Note: This information is included to comply with continuing disclosure requirements of 2005, 2006, 2014, and 2016 Water and Sewerage bond issues.



**CITY OF GAINESVILLE, GEORGIA**  
**DEPARTMENT OF WATER RESOURCES CAPITAL IMPROVEMENTS**  
**LAST TEN FISCAL YEARS**

| Year | Total Cost of<br>Capital<br>Improvements | Funding Sources                                 |                                             |
|------|------------------------------------------|-------------------------------------------------|---------------------------------------------|
|      |                                          | System Revenues<br>and Capital<br>Contributions | Debt Proceeds<br>and Investment<br>Earnings |
| 2014 | \$ 7,643,488                             | \$ 7,643,488                                    | \$ 0                                        |
| 2015 | 4,840,617                                | 4,840,617                                       | 0                                           |
| 2016 | 8,136,724                                | 8,136,724                                       | 0                                           |
| 2017 | 13,052,152                               | 13,052,152                                      | 0                                           |
| 2018 | 26,133,018                               | 26,133,018                                      | 0                                           |
| 2019 | 16,251,036                               | 16,251,036                                      | 0                                           |
| 2020 | 27,687,770                               | 27,687,770                                      | 0                                           |
| 2021 | 20,862,911                               | 19,695,314                                      | 1,167,597                                   |
| 2022 | 29,993,180                               | 24,025,030                                      | 5,968,150                                   |
| 2023 | 55,002,712                               | 25,800,143                                      | 29,202,569                                  |

Note: This information is included to comply with continuing disclosure requirements of 2005, 2006, 2014, and 2016 Water and Sewerage bond issues.

**CITY OF GAINESVILLE, GEORGIA**  
**SCHEDULE OF INSURANCE COVERAGE**  
**June 30, 2023**

|                                                                              | <u>Amount</u> |                                 |
|------------------------------------------------------------------------------|---------------|---------------------------------|
| <b>Property Coverage</b>                                                     |               |                                 |
| Blanket building and contents (\$25,000 deductible)                          |               | Replacement Cost <sup>(1)</sup> |
| Flood (\$50,000 deductible)                                                  | \$ 5,000,000  |                                 |
| Equipment Breakdown (\$25,000 deductible/72 Hours)                           | \$ 250,000    |                                 |
| Automobile (\$5,000 deductible)                                              |               | Actual cash value               |
| Inland Marine (Contractor's Equipment) (\$2,500 deductible)                  |               | Agreed Value (\$7,829,274)      |
| EDP Equipment (\$25,000 deductible)                                          |               | Replacement Cost (\$50,000)     |
| <b>Casualty</b>                                                              |               |                                 |
| General Liability <sup>(2)</sup>                                             |               |                                 |
| Personal and advertising injury (\$10,000 deductible)                        | \$ 1,000,000  | per occurrence                  |
| Products-completed operations (\$10,000 deductible)                          | \$ 3,000,000  | per occurrence                  |
| Law enforcement (\$10,000 deductible)                                        | \$ 1,000,000  | per occurrence                  |
| Public official (\$15,000 deductible) <sup>(3)</sup>                         | \$ 1,000,000  | per occurrence                  |
| Employee benefits (\$1,000 deductible)                                       | \$ 1,000,000  | per occurrence                  |
| Employment Practices Liability benefits (\$25,000 deductible) <sup>(3)</sup> | \$ 1,000,000  | per occurrence                  |
| Automobile Liability                                                         |               |                                 |
| Single limit liability (\$10,000 deductible)                                 | \$ 1,000,000  |                                 |
| Umbrella \$4,000,000 limit \$10,000. SIR                                     |               |                                 |
| <b>Public Employee Dishonesty</b> (\$1,000 deductible)                       | \$ 500,000    |                                 |
| <b>Airport Liability</b> (\$1,000 deductible) (Includes TRIA)                | \$ 10,000,000 |                                 |

Note: This information is included to comply with continuing disclosure requirements of 2005, 2006, 2014, and 2016 Water and Sewerage bond issues.

Note (1): Maximum property limit of \$369,595,014

Note (2): Aggregate annual amount of \$3,000,000 for General Liability, Law Enforcement Liability, Public Officials Liability, and Employment Practices Liability.

Note (3): Retro date 7/1/2000 applies.

**CITY OF GAINESVILLE, GEORGIA**  
**PROPERTY VALUE - CONSTRUCTION**  
**LAST TEN CALENDAR YEARS**

**Hall County**

|      | Number of Residential Permits |                                                  | Total<br>Estimated<br>Value | Number of<br>Commercial<br>Permits | Total<br>Estimated<br>Value   |
|------|-------------------------------|--------------------------------------------------|-----------------------------|------------------------------------|-------------------------------|
|      | Single<br>Family              | Multi-Family <sup>(1)</sup> /<br>Number of Units |                             |                                    |                               |
| 2013 | 264                           | 0                                                | \$ 47,710,100               | 26                                 | \$ 132,020,900 <sup>(3)</sup> |
| 2014 | 341                           | 0                                                | 67,877,695                  | 17                                 | 7,685,100                     |
| 2015 | 352                           | 0                                                | 75,544,500                  | 25                                 | 34,139,300                    |
| 2016 | 410                           | 0                                                | 91,138,400                  | 20                                 | 15,171,000                    |
| 2017 | 548                           | 0                                                | 118,793,900                 | 28                                 | 16,236,000                    |
| 2018 | 581                           | 0                                                | 135,819,495                 | 28                                 | 20,823,000                    |
| 2019 | 557                           | 0                                                | 133,313,550                 | 94                                 | 86,935,000                    |
| 2020 | 621                           | 0                                                | 146,316,400                 | 103                                | 173,141,800 <sup>(4)</sup>    |
| 2021 | 968                           | 0                                                | 263,580,392                 | 126                                | 96,969,600                    |
| 2022 | 795                           | 0                                                | 255,207,449                 | 125                                | 169,337,500                   |

**City of Gainesville**

|      | Number of Residential Permits |                                                  | Total<br>Estimated<br>Value | Number of<br>Commercial<br>Permits | Total<br>Estimated<br>Value |
|------|-------------------------------|--------------------------------------------------|-----------------------------|------------------------------------|-----------------------------|
|      | Single<br>Family              | Multi-Family <sup>(1)</sup> /<br>Number of Units |                             |                                    |                             |
| 2013 | 262                           | 2/4                                              | \$ 47,189,890               | 14                                 | \$ 57,498,595               |
| 2014 | 266                           | 12/3                                             | 46,952,571                  | 23                                 | 67,932,217                  |
| 2015 | 405                           | 8/34                                             | 76,109,044                  | 21                                 | 37,344,159                  |
| 2016 | 435                           | 19/556                                           | 118,707,947 <sup>(5)</sup>  | 31                                 | 58,129,477                  |
| 2017 | 412                           | 4/96                                             | 70,021,683                  | 31                                 | 234,766,657 <sup>(6)</sup>  |
| 2018 | 288                           | 96/708                                           | 63,131,144                  | 24                                 | 40,504,564                  |
| 2019 | 255                           | 11/270                                           | 72,202,283                  | 20                                 | 119,554,968 <sup>(7)</sup>  |
| 2020 | 134                           | 8/308                                            | 61,949,585                  | 20                                 | 41,372,919                  |
| 2021 | 323                           | 13/410                                           | 114,696,050                 | 37                                 | 115,216,218 <sup>(8)</sup>  |
| 2022 | 164                           | 15/751                                           | 171,262,636 <sup>(9)</sup>  | 31                                 | 496,621,165 <sup>(9)</sup>  |

Source: Hall County Building and Zoning Department.

Note (1): Multifamily housing includes duplexes, triplexes, and apartment buildings.

Note (2): Economic decline contributed to decreased numbers beginning in 2008.

Note (3): Northeast Georgia Medical Center acquired permits for new hospital in Braselton and new medical office building.

Note (4): Includes Cherokee Bluff Middle School and Agile Cold ATL.

Note (5): Totals reflect an increase in multi-family housing projects and single-family dwelling permits.

Note (6): Includes \$175 million for construction of Enota Elementary.

Note (7): Includes Fox Factory, NEGA Health and Geveko Markings Inc.

Note (8): Includes Gainesville Middle School, Gainesville High School Activity Center, and Courtyard Marriott.

Note (9): Cost of construction up due to inflation.

**CITY OF GAINESVILLE, GEORGIA**  
**MISCELLANEOUS STATISTICS**

*Source: Various city departments and local institutions*

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|                                                       |                 |
|-------------------------------------------------------|-----------------|
| Date of Incorporation                                 | 1821            |
| Form of Government                                    | Council/Manager |
| City Population <sup>(1)</sup>                        | 45,282          |
| Hall County Population, including City <sup>(1)</sup> | 212,692         |
| Area of City in square miles                          | 35.31           |
| Number of full time employees                         | 656             |

**Government facilities and services:**

**Public Safety:**

|                                         |         |
|-----------------------------------------|---------|
| ISO Fire Classification                 | Class I |
| Number of fire personnel and officers   | 102     |
| Number of police personnel and officers | 118     |
| Number of police patrol units           | 70      |

**Facilities and services not included in the reporting entity:**

**Public Education:**

|                                                                 |     |
|-----------------------------------------------------------------|-----|
| Number of elementary schools                                    | 6   |
| Number of elementary school instructors                         | 278 |
| Number of middle schools                                        | 2   |
| Number of middle school instructors                             | 115 |
| Number of secondary schools                                     | 1   |
| Number of secondary school instructors                          | 142 |
| Number of technical institutions (in Hall County, outside City) | 1   |
| Number of universities                                          | 2   |

**Hospitals:**

|                        |     |
|------------------------|-----|
| Number of hospitals    | 1   |
| Number of patient beds | 557 |

**Bond Rating (Moody's):**

|                          |     |
|--------------------------|-----|
| General Obligation Bonds | Aa1 |
| Revenue Bonds            | Aa1 |

Note (1): 2022 estimates based on 2020 census data from the United States Census Bureau.



**GAINESVILLE**

***SINGLE AUDIT SECTION***



**GAINESVILLE**

**Independent Auditor's Report on Internal Control over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial Statements  
Performed In Accordance with *Government Auditing Standards***

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

We have audited, in accordance with the 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, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Gainesville, Georgia, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City of Gainesville, Georgia's basic financial statements and have issued our report thereon dated December 27, 2023.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City of Gainesville, Georgia's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Gainesville, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Gainesville, Georgia's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City of Gainesville, Georgia's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



## City of Gainesville, Georgia's Response to Findings

*Government Auditing Standards* requires the auditor to perform limited procedures on the City of Gainesville, Georgia's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City of Gainesville, Georgia's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion the response.

### Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Gainesville, Georgia's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Rushton, LLC*

Gainesville, Georgia  
December 27, 2023

**Independent Auditor's Report on Compliance for Each Major Program and on  
Internal Control over Compliance Required by the Uniform Guidance**

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

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the City of Gainesville, Georgia's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City of Gainesville, Georgia's major federal programs for the year ended June 30, 2023. The City of Gainesville, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City of Gainesville, Georgia complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City of Gainesville, Georgia and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City of Gainesville, Georgia's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City of Gainesville, Georgia's federal programs.

## ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City of Gainesville, Georgia's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City of Gainesville, Georgia's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City of Gainesville, Georgia's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City of Gainesville, Georgia's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City of Gainesville, Georgia's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on Internal Control over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Ruskton, LLC*

Gainesville, Georgia  
December 27, 2023



**GAINESVILLE**

**CITY OF GAINESVILLE, GEORGIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the fiscal year ended June 30, 2023**

| <b>Federal Grant/Pass-Through<br/>Grantor/Program Title</b>     | <b>Federal<br/>Assistance<br/>Listing<br/>Number</b> | <b>Pass-<br/>Through<br/>Number</b> | <b>Total<br/>Federal<br/>Expenditures</b> |
|-----------------------------------------------------------------|------------------------------------------------------|-------------------------------------|-------------------------------------------|
| <b>U.S. Department of Housing and Urban Development</b>         |                                                      |                                     |                                           |
| CDBG - Entitlement Grants Cluster                               |                                                      |                                     |                                           |
| Community Development Block Grant/Entitlement Grants            | 14.218                                               | N/A                                 | \$ 489,487                                |
| COVID-19                                                        |                                                      |                                     | 4,750                                     |
| Total CDBG - Entitlement Grants Cluster                         |                                                      |                                     | <u>494,237</u>                            |
| <b>U.S. Department of Justice</b>                               |                                                      |                                     |                                           |
| Bulletproof Vest Partnership Program                            | 16.607                                               | N/A                                 | 8,229                                     |
| Equitable Sharing Program                                       | 16.922                                               | N/A                                 | <u>71,890</u>                             |
| <b>Total U.S. Department of Justice</b>                         |                                                      |                                     | <u>80,119</u>                             |
| <b>U.S. Department of Transportation</b>                        |                                                      |                                     |                                           |
| Passed through the Georgia Department of Transportation:        |                                                      |                                     |                                           |
| Airport Improvement Program                                     | 20.106                                               | T006971                             | <u>3,061,267</u>                          |
| Federal Transit Cluster                                         |                                                      |                                     |                                           |
| Federal Transit-Formula Grants (Urbanized Area Formula Program) | 20.507                                               | T006843                             | 37,775                                    |
|                                                                 |                                                      | T006844                             | 643,742                                   |
| COVID-19                                                        |                                                      | T006844                             | 313,875                                   |
| Total Federal Transit Cluster                                   |                                                      |                                     | <u>995,392</u>                            |
| <b>Total U.S. Department of Transportation</b>                  |                                                      |                                     | <u>4,056,659</u>                          |
| <b>U.S. Department of Treasury</b>                              |                                                      |                                     |                                           |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds      | 21.027                                               | N/A                                 | <u>2,427,753</u>                          |
| <b>U.S. Environmental Protection Agency</b>                     |                                                      |                                     |                                           |
| Passed through Georgia Environmental Finance Authority:         |                                                      |                                     |                                           |
| Clean Water State Revolving Fund (CWSRF) Cluster                |                                                      |                                     |                                           |
| Capitalization Grants for Clean Water                           |                                                      |                                     |                                           |
| State Revolving Funds                                           | 66.458                                               | CW2020-022                          | 11,651,028                                |
|                                                                 |                                                      | CW2020-023                          | <u>16,816,586</u>                         |
| Total Clean Water State Revolving Fund Cluster                  |                                                      |                                     | <u>28,467,614</u>                         |
| Drinking Water State Revolving Fund (DWSRF) Cluster             |                                                      |                                     |                                           |
| Capitalization Grants for Drinking Water                        |                                                      |                                     |                                           |
| State Revolving Funds                                           | 66.468                                               | DW2020-032                          | <u>709,949</u>                            |
| <b>Total U.S. Environmental Protection Agency</b>               |                                                      |                                     | <u>29,177,563</u>                         |

**CITY OF GAINESVILLE, GEORGIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the fiscal year ended June 30, 2023**

| <b>Federal Grant/Pass-Through<br/>Grantor/Program Title</b> | <b>Federal<br/>Assistance<br/>Listing<br/>Number</b> | <b>Pass-<br/>Through<br/>Number</b> | <b>Total<br/>Federal<br/>Expenditures</b> |
|-------------------------------------------------------------|------------------------------------------------------|-------------------------------------|-------------------------------------------|
| <b>U.S. Department of Health and Human Services</b>         |                                                      |                                     |                                           |
| Aging Cluster                                               |                                                      |                                     |                                           |
| Passed through Legacy Link, Inc.:                           |                                                      |                                     |                                           |
| Special Programs for the Aging - Title III, Part C          |                                                      |                                     |                                           |
| Nutrition Services                                          | 93.045                                               | Gainesville - Title III, C1         | \$ 214,239                                |
| COVID-19                                                    |                                                      | Gainesville - Title III, C1         | 85,777                                    |
|                                                             |                                                      | Gainesville - Title III, C2         | 268,113                                   |
| COVID-19                                                    |                                                      | Gainesville - Title III, C2         | 170,996                                   |
|                                                             |                                                      |                                     | <u>739,125</u>                            |
| Nutrition Services Incentive Program                        | 93.053                                               | Gainesville - NSIP                  | <u>99,284</u>                             |
| Total Aging Cluster of Programs                             |                                                      |                                     | 838,409                                   |
| Passed through Legacy Link, Inc.:                           |                                                      |                                     |                                           |
| Social Services Block Grant                                 | 93.667                                               | Gainesville - SSBG                  | <u>24,924</u>                             |
| <b>Total U.S. Department of Health and Human Services</b>   |                                                      |                                     | <u>863,333</u>                            |
| <b>U.S. Department of Homeland Security</b>                 |                                                      |                                     |                                           |
| Passed through the Georgia Emergency Management Agency:     |                                                      |                                     |                                           |
| Disaster Grants - Public Assistance                         |                                                      |                                     |                                           |
| (Presidentially Declared Disasters)                         | 97.036                                               | FEMA-4579-DR-GA                     | <u>28,658</u>                             |
| <b>Total Expenditures of Federal Awards</b>                 |                                                      |                                     | <u><u>\$ 37,128,322</u></u>               |

See accompanying notes to schedule of expenditures of federal awards and schedule of findings and questioned costs.

**CITY OF GAINESVILLE, GEORGIA**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the fiscal year ended June 30, 2023**

---

**1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the City of Gainesville, Georgia, under programs for the federal government for the current fiscal year. The information in this schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because this schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position or cash flows of the City.

**2. Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement

**3. Indirect Cost Rate**

The City of Gainesville, Georgia has elected not to use the 10-percent *de minimis* indirect cost rate allowed under the Uniform Guidance.

**4. Payments to Subrecipients**

For the current year, the City of Gainesville, Georgia did not pass federal funds through to subrecipients.



**CITY OF GAINESVILLE, GEORGIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the fiscal year ended June 30, 2023**

---

**1. Summary of the Auditor's Results**

**A. Financial Statements**

|                                                                            |               |
|----------------------------------------------------------------------------|---------------|
| Type of auditor's report issued:                                           | Unmodified    |
| Internal control over financial reporting:                                 |               |
| Material weakness(es) identified?                                          | None reported |
| Significant deficiencies identified<br>not considered material weaknesses? | None reported |
| Noncompliance material to<br>financial statements noted?                   | None reported |

**B. Federal Awards**

|                                                                                                              |               |
|--------------------------------------------------------------------------------------------------------------|---------------|
| Internal control over major programs:                                                                        |               |
| Material weakness(es) identified?                                                                            | None reported |
| Significant deficiencies identified<br>not considered material weaknesses?                                   | None reported |
| Type of auditor's report issued on<br>compliance for major programs:                                         | Unmodified    |
| Any audit findings disclosed that are<br>required to be reported in accordance<br>with the Uniform Guidance? | None reported |
| Identification of major programs:                                                                            |               |
| <u>Federal Transit Cluster</u>                                                                               |               |
| 20.106 Airport Improvement Program                                                                           |               |
| 21.027 Covid-19 Coronavirus State and Local Fiscal Recovery Funds                                            |               |
| <u>Clean Water State Revolving Fund (CWSRF) Cluster</u>                                                      |               |
| 66.458 Capitalization Grants for Clean Water State Revolving Funds                                           |               |
| Dollar threshold used to distinguish<br>Between Type A and Type B programs:                                  | \$1,113,850   |
| Auditee qualified as low-risk auditee?                                                                       | Yes           |

**CITY OF GAINESVILLE, GEORGIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the fiscal year ended June 30, 2023**

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**2. Financial Statement Findings**

**A. Current Year Audit Findings**

None reported

**B. Prior Year Audit Findings Follow-Ups**

None reported

**3. Federal Award Findings and Questioned Costs**

The audit of our basic financial statements and schedule of expenditures of federal awards disclosed no audit findings or questioned costs which are required to be reported under Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.



**GAINESVILLE**

***STATE REPORTING SECTION***

**CITY OF GAINESVILLE, GEORGIA**  
**SCHEDULE OF PROJECTS FINANCED WITH SPECIAL**  
**PURPOSE LOCAL OPTION SALES TAX**  
**For the fiscal year ended June 30, 2023**

| Project                                                      | Estimated Cost *     |                      | Expenditures         |                      |                      |
|--------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                                              | Original             | Current              | Prior Years          | Current Year         | Total                |
| <b>SPLOST VII</b>                                            |                      |                      |                      |                      |                      |
| Public Safety Fire Station                                   | \$ 4,000,000         | \$ 4,368,262         | \$ 5,988,894         | \$ 0                 | \$ 5,988,894         |
| Public Safety Fire Vehicle                                   | 1,500,000            | 1,461,219            | 1,461,219            | 106,800              | 1,568,019            |
| Roads, Bridges, Stormwater                                   | 12,914,482           | 13,688,132           | 13,781,150           | 1,111,090            | 14,892,240           |
| Youth Sports Athletic Complex                                | 6,750,000            | 7,154,363            | 1,582,066            | 20,531               | 1,602,597            |
| Park Improvements                                            | 250,000              | 264,976              | 411,352              | 0                    | 411,352              |
| Total SPLOST VII                                             | <u>\$ 25,414,482</u> | <u>\$ 26,936,952</u> | <u>\$ 23,224,681</u> | <u>\$ 1,238,421</u>  | <u>\$ 24,463,102</u> |
| <b>SPLOST VIII</b>                                           |                      |                      |                      |                      |                      |
| Roads, Streets, Bridges, Sidewalks, and Related Improvements | \$ 15,000,000        | \$ 15,000,000        | \$ 2,843,525         | \$ 4,392,319         | \$ 7,235,844         |
| Parks and Recreation Facilities and Equipment                | 9,164,541            | 9,164,541            | 3,675,661            | 8,735,537            | 12,411,198           |
| Public Safety Facilities and Equipment                       | 8,500,000            | 8,500,000            | 2,188,305            | 295,097              | 2,483,402            |
| Downtown Parking Deck                                        | 4,000,000            | 4,000,000            | 12,598,578           | 776,629              | 13,375,207           |
| Total SPLOST VIII                                            | <u>\$ 36,664,541</u> | <u>\$ 36,664,541</u> | <u>\$ 21,306,069</u> | <u>\$ 14,199,582</u> | <u>\$ 35,505,651</u> |

\* Estimated cost represents the portion of these projects to be financed with Special Purpose Local Option Sales Tax. Actual costs that are in excess of these amounts have been financed through alternative funds.



**GAINESVILLE**



**GAINESVILLE**



# AUDIT REPORT

## City of Gainesville, Georgia

PRESENTED BY: Chris Hollifield, CPA

*For the fiscal year ended June 30, 2023*

*January 11, 2024*



ACCOUNTING & BUSINESS ADVISORS | CERTIFIED PUBLIC ACCOUNTANTS



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**Current and Future Reporting Changes**

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**Contact Information**

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**Questions**

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# Audit Opinion

## Unmodified Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the City of Gainesville, Georgia, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows for the fiscal year then ended.

## City of Gainesville, Georgia's Responsibilities

The financial statements are the responsibility of the City of Gainesville, Georgia's management.

## Rushton's Responsibilities

As independent auditors for the City of Gainesville, Georgia, our responsibility is to express opinions on the fair presentation of the financial statements

## Auditing Standards

We audited the City's financial statements in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States.





# Government-Wide Statements

These statements provide the reader with information on the City as a whole, using the full accrual basis of accounting. Columns for the governmental activities, the business-type activities, and the component units.

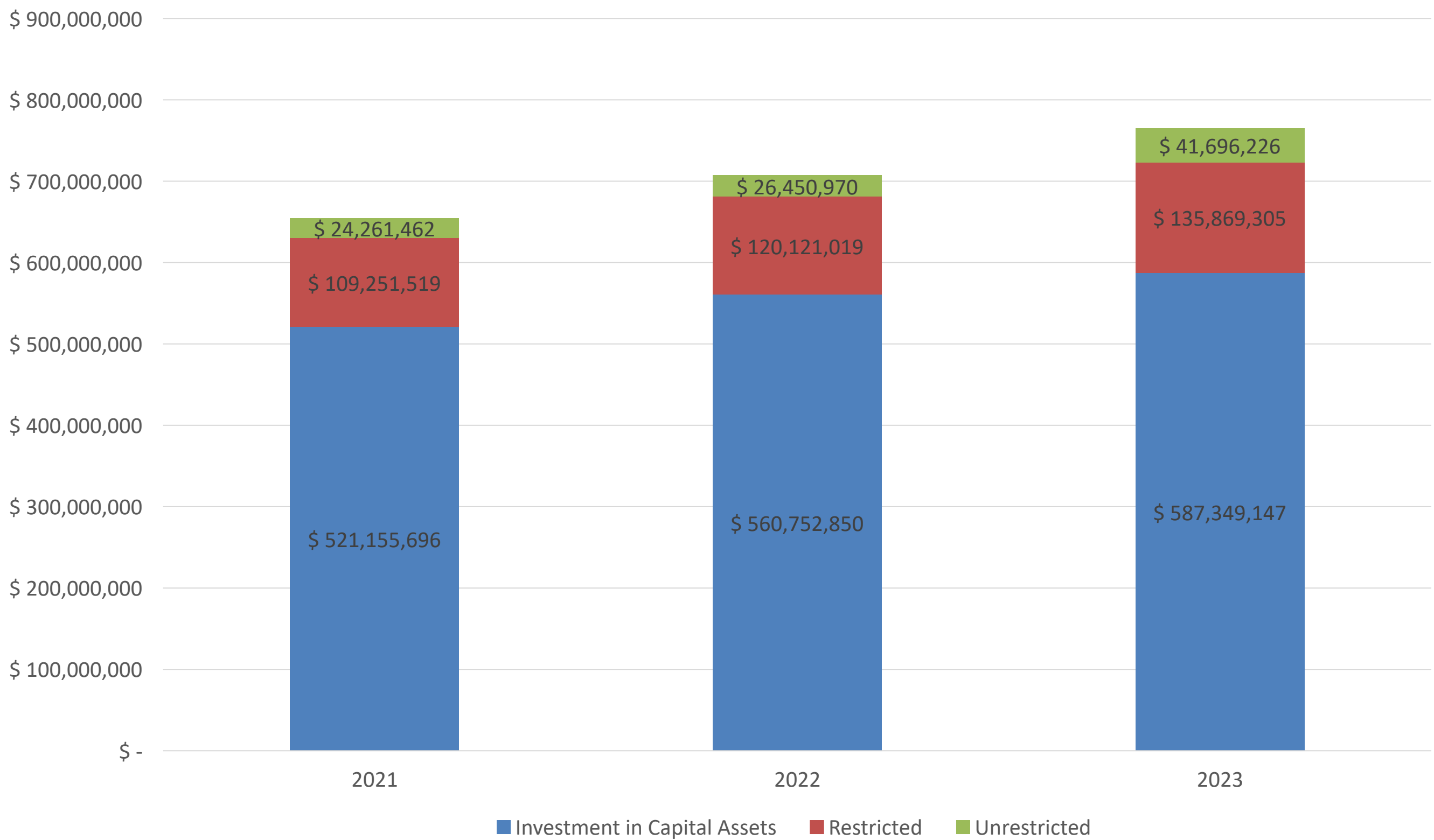
Statement of Net Positions- Page 21-22

- Presents the assets, liabilities, and residual net position of the City

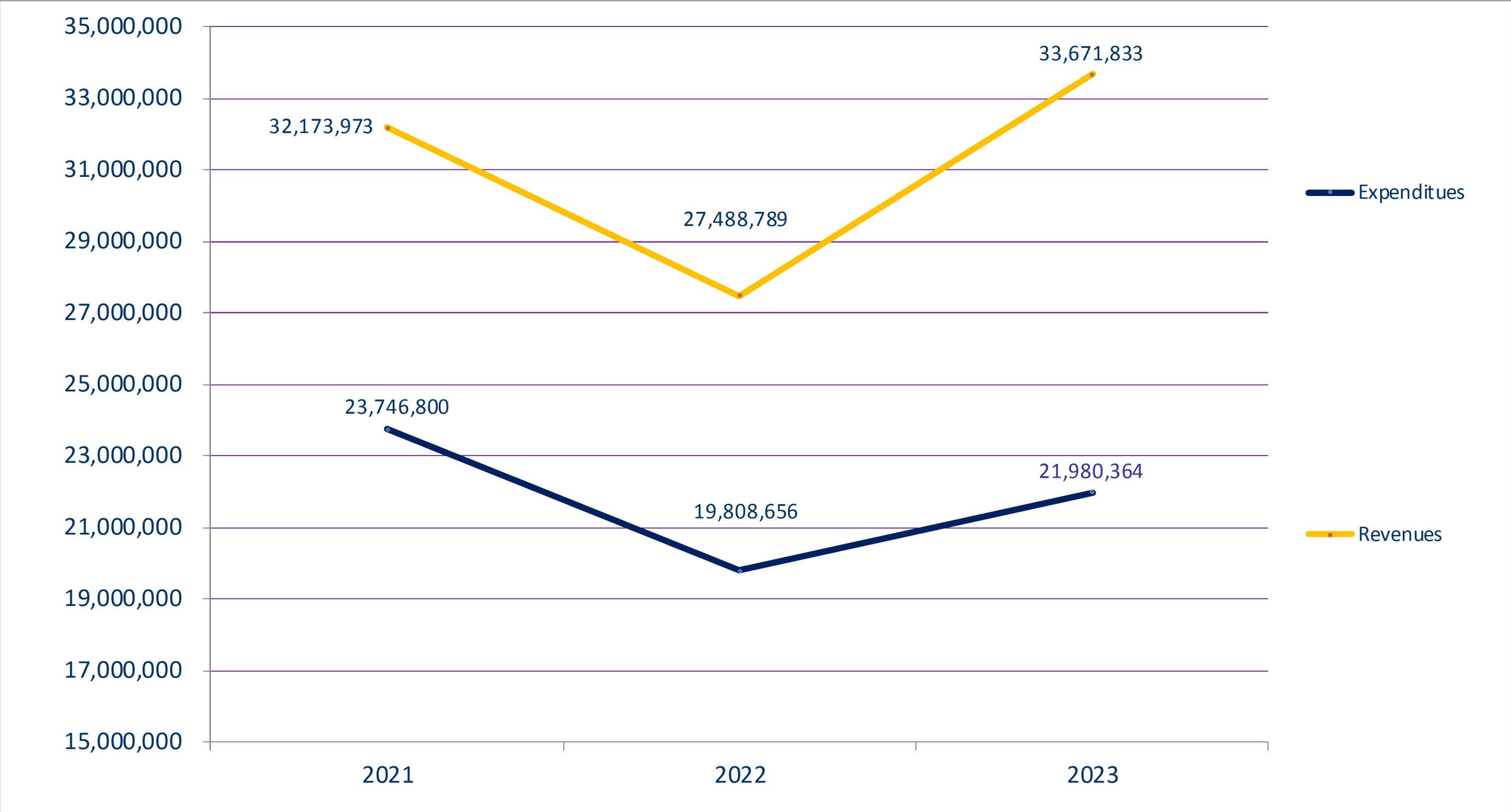
Statement of Activities- Page 23

- Presents the results of operations of the City

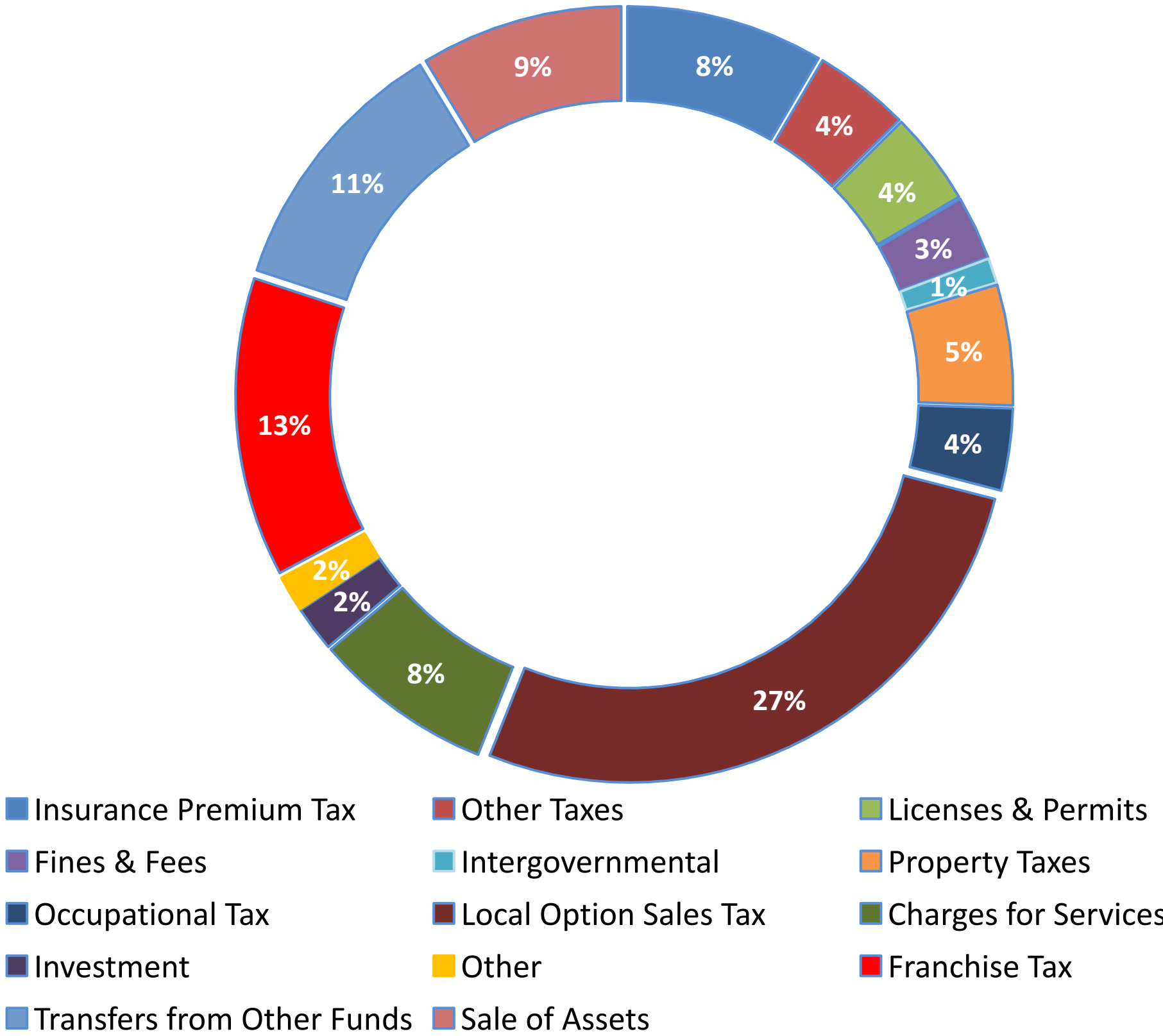
# Government Wide Net Position – Last 3 Fiscal Years



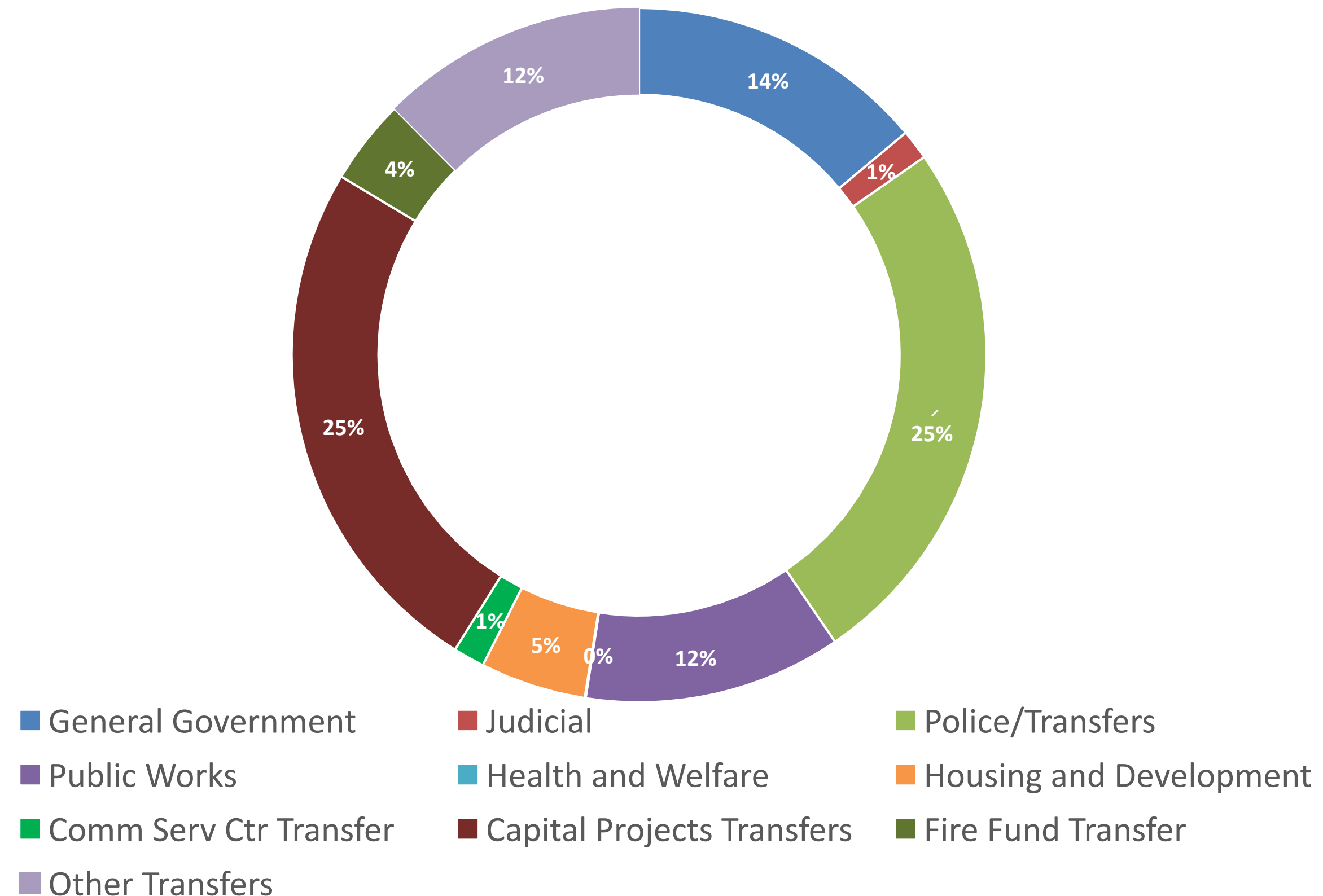
# General Fund Revenues and Expenditures- Last 3 Fiscal Years



# General Fund – Revenues by Source

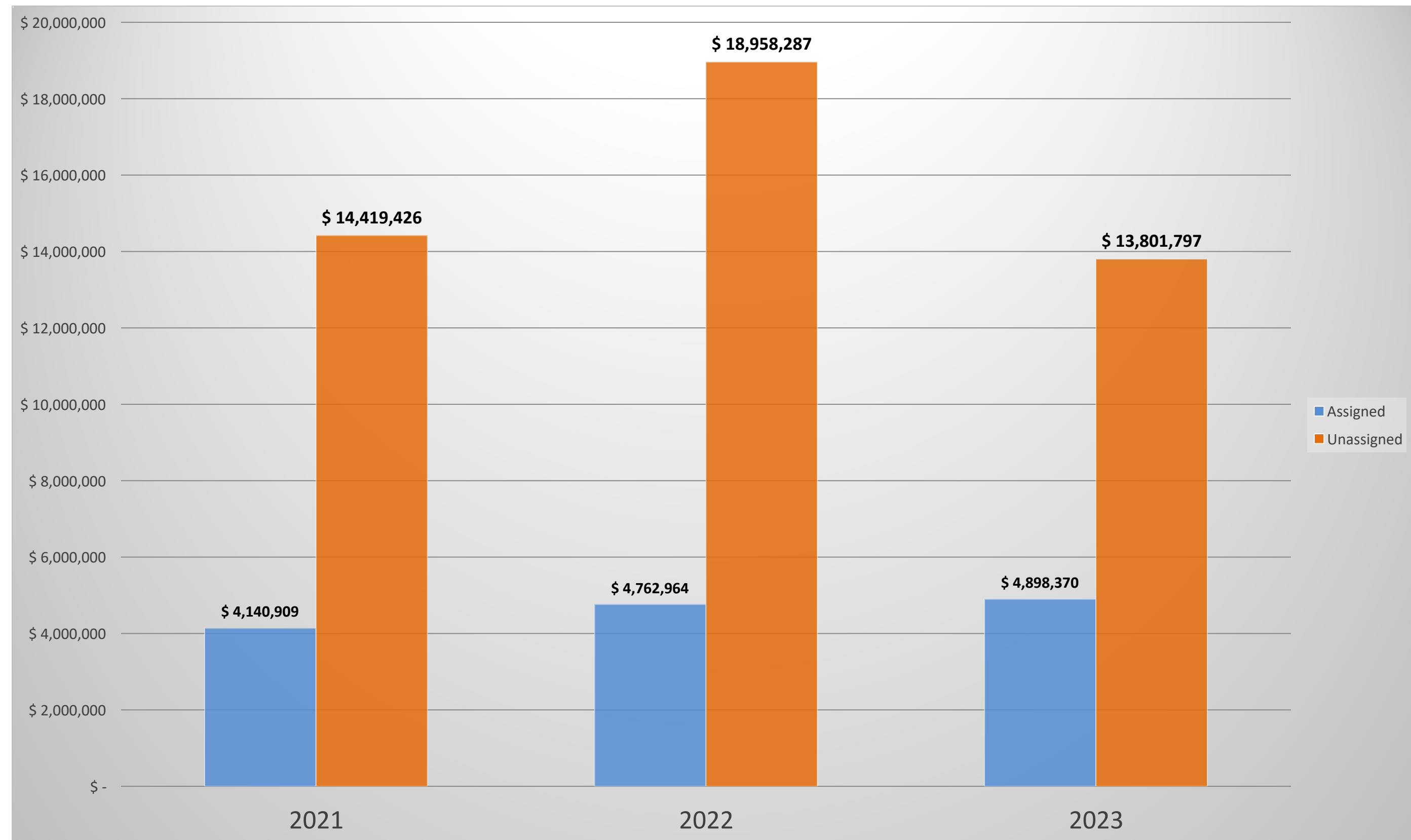


# General Fund – Expenditures and Transfers by Function



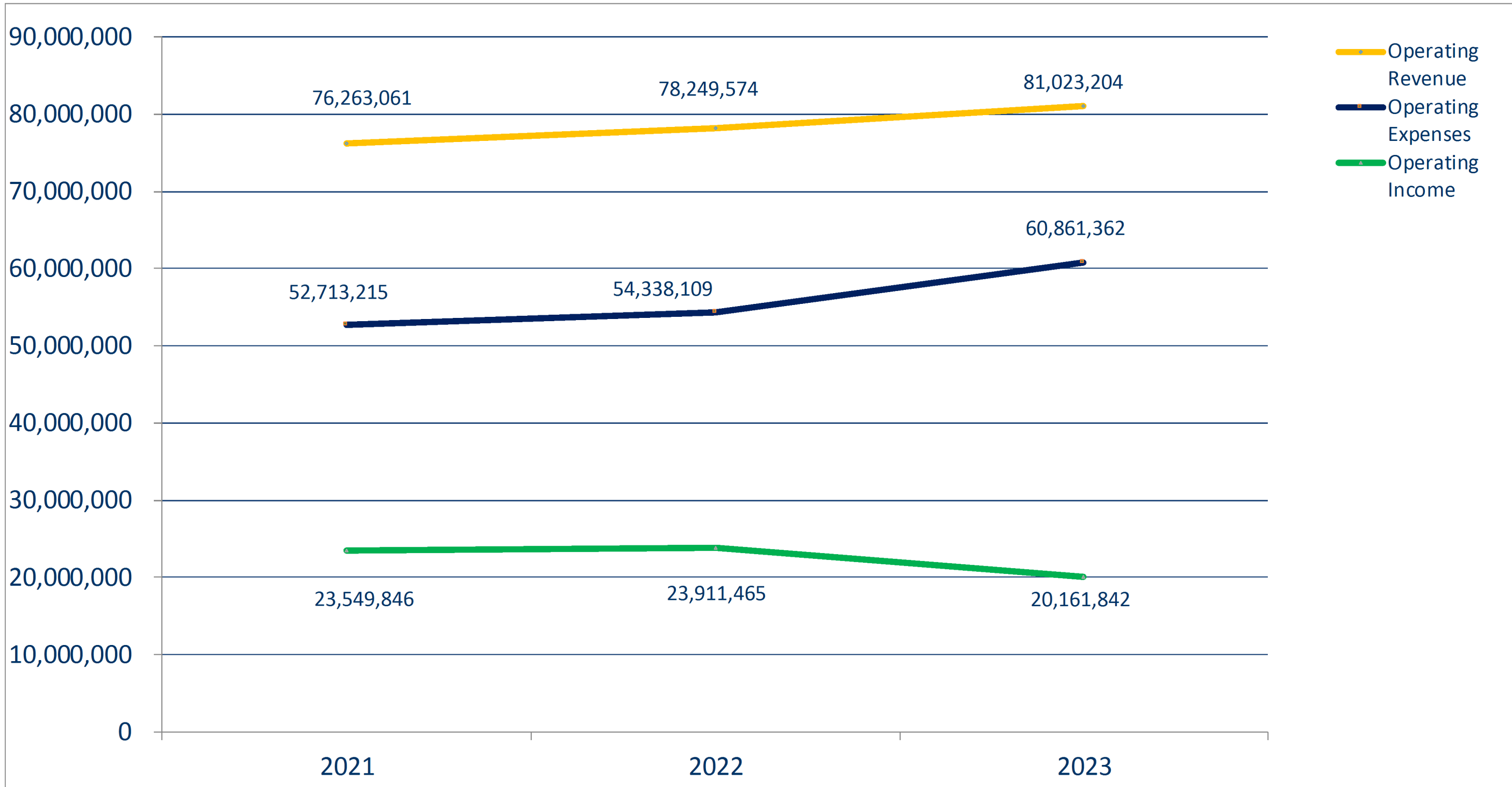


# General Fund – Fund Balance – Last 3 Fiscal Years





# Department of Water Resources Fund Revenues and Expenses- Last 3 Fiscal Years



# Report on Internal Control and Other Matters

In accordance with *Government Auditing Standards*, we have issued our report on our consideration of the City of Gainesville, Georgia' internal controls and our tests of compliance.

This report describes the scope of our testing of internal control and compliance, and the results of that testing, but is not intended to provide an opinion on the internal control or compliance

This report can be found on pages 275-276.



# Report on Compliance and Internal Controls over Major Programs

In accordance with *Uniform Guidance*, we have issued our report on our consideration of the City of Gainesville, Georgia's compliance with requirements applicable to each major program and on internal control over compliance.

This report describes the scope of our testing of compliance requirements and internal controls over major programs, and the results of that testing. We are required to express an opinion on the City's compliance with requirements; our opinion is unmodified. This report is not intended to provide an opinion on the internal control.

This report can be found on pages 277-279.





# Current and Future Report Changes

## GASB 96

The Governmental Accounting Standards Board (GASB) has issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. The City has implemented this standard in the current fiscal year ended June 30, 2023.

The statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITA) for end-users (governments). The statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*.





# Current and Future Report Changes



## GASB 101

The Governmental Accounting Standards Board (GASB) has issued Statement No. 101, *Compensated Absences*. Effective for the City of Gainesville, Georgia for fiscal year ending June 30, 2025.

The statement replaces GASB Statement No. 16, *Accounting for Compensated Absences*. The goal of the standard is to create a more consistent model for accounting for compensated absences that can be applied to all types of compensated absence arrangements. The new standard also removes the current requirement to disclose both the gross additions and deductions to the liability.



# Contact Information



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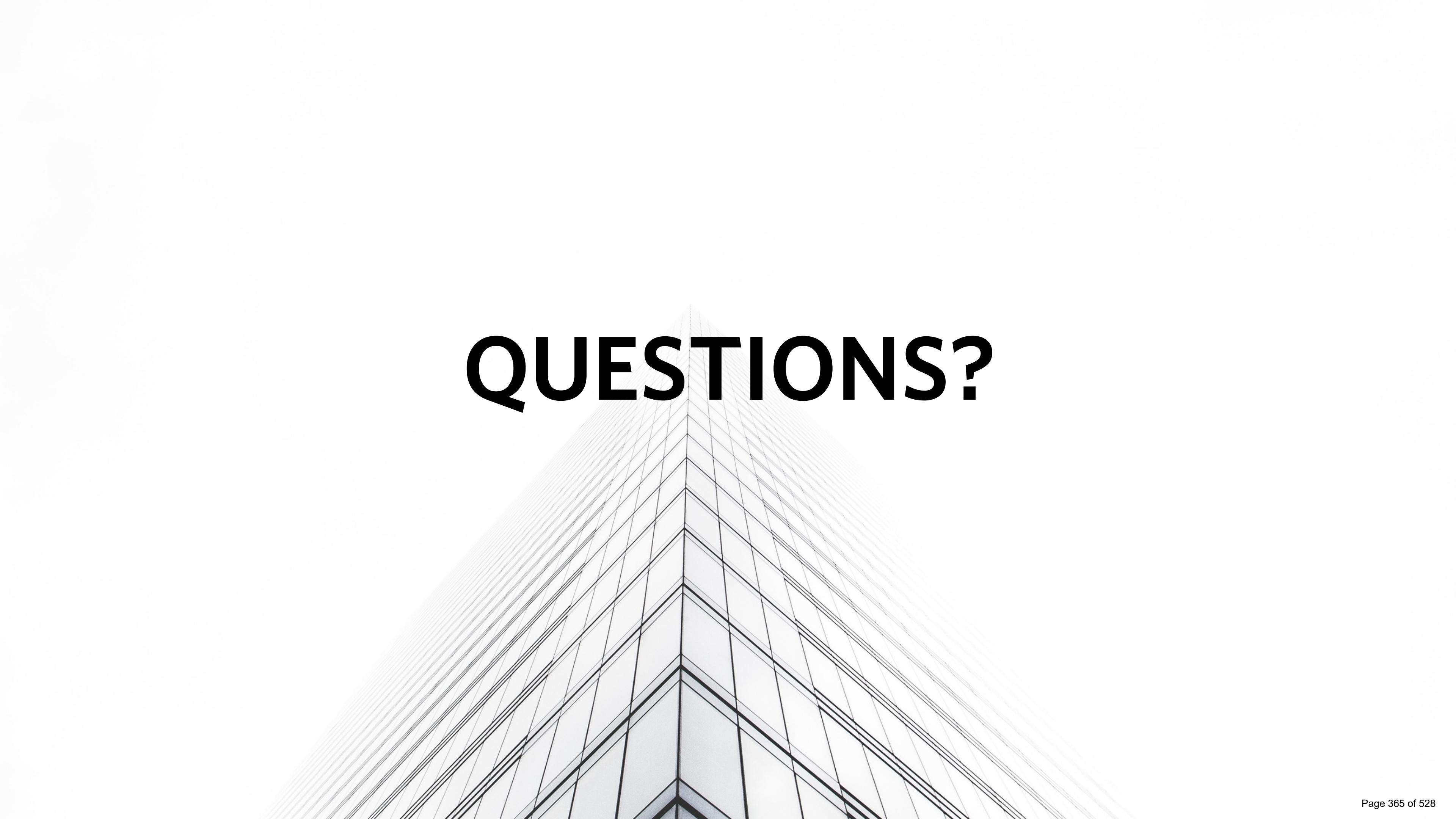
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Phone: 770-287-7800

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Suite A Gainesville, GA 30501





# QUESTIONS?





## CITY OF GAINESVILLE

### Work Session Agenda Request

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**Item Created:** November 29, 2023  
**Date Submitted:** January 8, 2024  
**Final Approval Date:** January 9, 2024  
**Presenter:** Joe Griffin  
**Item of Business:** Fiscal Year 2023 Retirement Plan A Actuarial Valuation  
**Meeting Date:** January 11, 2024

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**Purpose of Request:**

The purpose of this request is to present the Fiscal Year 2023 Actuarial Valuation report from Foster & Foster.

**Facts & Issues / History & Background:**

Retirement Plan A submits data to the actuarial firm on an annual basis for the purpose of preparing an Actuarial Valuation. The fiscal year end data was submitted to Foster & Foster in August 2023.

Joe Griffin with Foster & Foster presented the report to the Retirement Board on December 14, 2023. The Board accepted the report as presented and recommended the presentation to the governing body.

**Department Recommendation:**

No action is required by the governing body.

**Department Director:**

Jeremy Perry

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**If funding is involved, are funds approved within the current budget?** No

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**Administrative Comments:**

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**Attachments:**

1. FY2023 Actuarial Valuation Report
2. Presentation: FY2023 Actuarial Valuation



October 17, 2023

Mr. Jeremy Perry  
Chief Financial Services Officer  
City of Gainesville Retirement Plan A  
300 Henry Ward Way  
Gainesville, GA 30503-2496

Re: The City of Gainesville Retirement Plan A Governmental Accounting Standards Board (GASB)  
Statement No. 68 Disclosures for the Fiscal Year Ending June 30, 2023

Dear Jeremy,

We are pleased to present a GASB Statement No.68 report for the Fiscal Year Ending June 30, 2023. The calculation of the liability associated with the benefits referenced in this report was performed for satisfying the requirements of GASB Statement No. 68 and is not applicable for other purposes, such as determining the plan's funding requirements. A calculation of the plan's liability for other purposes may produce significantly different results. Attached to this letter are the following exhibits:

- A. Changes in Net Pension Liability, Sensitivity to Net Pension Liability to Changes in Discount Rate, Reconciliation of Net Pension Liability
- B. Components of Pension Expense, Remaining Service Lives
- C. Deferred Outflows/Inflows of Resources

#### **Valuation Date and Measurement Date**

The net pension liability is measured as of June 30, 2023. The total pension liability was rolled-forward from the valuation date of June 30, 2022 to the measurement date using generally accepted actuarial principles. The liabilities as of June 30, 2022 are based on Foster & Foster's replication of the June 30, 2022 Actuarial Valuation and GASB 68 Reports by Segal.

#### **Long-Term Rate of Investment Return and Discount Rate**

The long-term expected rate of return on pension plan investments was calculated by the Fund's investment consultant as 7.0% using a building block method in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of pension plan investment expense and the assumed rate of 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 geometric real rates of return by the target asset allocation percentage as calculated by the Fund's investment consultant. We believe 7.0% is a reasonable assumption for the long-term rate of return on plan assets based on the calculation by the Fund's investment consultant.

The discount rate used to measure the total pension liability is 7.0%. The discount rate is based on the long-term expected rate of return on pension plan investments. The projection of cash flows used to determine the discount rate assumes that the plan sponsor and plan members will each contribute 13.2% of pay, for a total of 26.4%.. Based on this assumption, the fiduciary net position was projected to be available to cover all projected future benefit payments of current plan members. Therefore, the long-term expected rate was applied to all periods of projected benefit payments to determine the total pension liability.

### **Data, Assumptions and Plan Provisions**

The participant census data, assumptions, methods, and plan provisions are the same as those shown in the July 1, 2022 Actuarial Valuation Report completed by Segal dated November 1, 2022. Assets as of June 30, 2023 were provided by the City. We believe the actuarial assumptions used are appropriate based on the experience of the City of Gainesville Retirement Plan A and long term expectations. It is our opinion that the assumptions used are internally consistent, reasonable, and comply with the requirements under GASB Statement No. 68.

### **Certification**

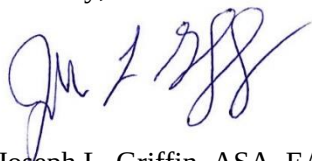
Future actuarial measurements may differ significantly from the current measurements presented in this report for a variety of reasons including: changes in applicable laws, changes in plan provisions, changes in assumptions, or plan experience differing from expectations. Due to the limited scope of this report, we did not provide an analysis of these potential differences.

Additionally, we used third-party software to model (calculate) the underlying liabilities and costs. These results are reviewed in the aggregate and for individual sample lives. The output from the software is either used directly or input into internally developed models that apply the accounting rules to generate the results. All internally developed models are reviewed as part of the valuation process. As a result of this review, we believe that the models have produced reasonable results. We do not believe there are any material inconsistencies among assumptions or unreasonable output produced due to the aggregation of assumptions.

To the best of my knowledge, this report is complete and accurate in all aspects and has been prepared in accordance with generally accepted actuarial principles and practices and the information fairly presents the actuarial position of the City of Gainesville Retirement Plan A in accordance with the requirements of GASB Statement No. 68 as of June 30, 2023.

The undersigned is an Enrolled Actuary and a Member of the American Academy of Actuaries and meets the Qualification Standards of the American Academy of Actuaries to issue the statements of actuarial opinion contained in this report. If there are any questions, concerns, or comments about any of the items contained in this report, please contact us at 239-433-5500.

Sincerely,



Joseph L. Griffin, ASA, EA, MAAA  
Senior Consulting Actuary

**City of Gainesville Retirement Plan A**  
**GASB 68 Disclosure for the Fiscal Year Ending June 30, 2023**  
**Exhibit A**

|                                                    | <u>Total Pension<br/>Liability</u><br><u>(a)</u> | <u>Increase (Decrease)</u><br><u>Plan Fiduciary</u><br><u>Net Position</u><br><u>(b)</u> | <u>Net Pension</u><br><u>Liability</u><br><u>(a) - (b)</u> |
|----------------------------------------------------|--------------------------------------------------|------------------------------------------------------------------------------------------|------------------------------------------------------------|
| <b>Changes in the Net Pension Liability</b>        |                                                  |                                                                                          |                                                            |
| Balances as of June 30, 2022                       | \$ 180,552,755                                   | \$ 121,625,674                                                                           | \$ 58,927,081                                              |
| Service Cost                                       | 3,746,586                                        |                                                                                          | 3,746,586                                                  |
| Interest                                           | 12,496,286                                       |                                                                                          | 12,496,286                                                 |
| Change in benefit terms                            | 0                                                |                                                                                          | 0                                                          |
| Differences between expected and actual experience | 274,113                                          |                                                                                          | 274,113                                                    |
| Change in assumptions                              | 0                                                |                                                                                          | 0                                                          |
| Contributions - city                               |                                                  | 4,227,917                                                                                | (4,227,917)                                                |
| Contributions - member                             |                                                  | 4,227,917                                                                                | (4,227,917)                                                |
| Net investment income                              |                                                  | (871,237)                                                                                | 871,237                                                    |
| Benefit payments                                   | (11,561,933)                                     | (11,561,933)                                                                             | 0                                                          |
| Administrative expenses                            |                                                  | (450,737)                                                                                | 450,737                                                    |
| Other changes                                      | 0                                                | 0                                                                                        | 0                                                          |
| Net changes                                        | <u>\$ 4,955,052</u>                              | <u>\$ (4,428,073)</u>                                                                    | <u>\$ 9,383,125</u>                                        |
| Balances as of June 30, 2023                       | <u>\$ 185,507,807</u>                            | <u>\$ 117,197,601</u>                                                                    | <u>\$ 68,310,206</u>                                       |

**Sensitivity to the Net Pension Liability to Changes in the Discount Rate**

|                       | <u>1% Decrease</u><br><u>6.0%</u> | <u>Current Rate</u><br><u>7.0%</u> | <u>1% Increase</u><br><u>8.0%</u> |
|-----------------------|-----------------------------------|------------------------------------|-----------------------------------|
| Net Pension Liability | \$ 89,954,466                     | \$ 68,310,206                      | \$ 50,189,569                     |

**Additional Information Required under GASB 67**

|                                                                        | <u>June 30, 2022</u> | <u>June 30, 2023</u> |
|------------------------------------------------------------------------|----------------------|----------------------|
| Plan Fiduciary Net Position as a Percentage of Total Pension Liability | 67.36%               | 63.18%               |
| Covered-Employee Payroll                                               | \$ 29,174,939        | \$ 32,029,674        |
| Net Pension Liability as a Percentage of Covered Payroll               | 201.98%              | 213.27%              |

|                                                                  | <u>June 30, 2022</u> | <u>June 30, 2023</u> |
|------------------------------------------------------------------|----------------------|----------------------|
| Actuarially Determined Contribution (Calendar/Plan Year Basis)   | \$ 6,739,746         | \$ 6,317,124         |
| Contributions Related to the Actuarially Determined Contribution | 3,851,093            | 4,227,917            |
| Contribution Deficiency (Excess)                                 | \$ 2,888,653         | \$ 2,089,207         |

**Reconciliation of Net Pension Liability**

|                                                                                                                                  |                      |
|----------------------------------------------------------------------------------------------------------------------------------|----------------------|
| Net Pension Liability at June 30, 2022                                                                                           | \$ 58,927,081        |
| Pension Expense for the Fiscal Year Ending June 30, 2023                                                                         | 8,448,150            |
| City Contributions made during the Fiscal Year Ending June 30, 2023, excluding City Contributions after the measurement date     | (4,227,917)          |
| Change in Deferred Outflows during the Fiscal Year Ending June 30, 2023, excluding City Contributions after the measurement date | 15,611,850           |
| Change in Deferred Inflows during the Fiscal Year Ending June 30, 2023                                                           | (10,448,958)         |
| Net Pension Liability at June 30, 2023                                                                                           | <u>\$ 68,310,206</u> |

**City of Gainesville Retirement Plan A**  
**GASB 68 Disclosure for the Fiscal Year Ending June 30, 2023**  
**Exhibit B**

| <b>Components of Pension Expense for the Fiscal Year Ended June 30</b>     | 2023                | 2022                |
|----------------------------------------------------------------------------|---------------------|---------------------|
| Service Cost                                                               | \$ 3,746,586        | \$ 3,891,771        |
| Interest on the Total Pension Liability and net cash flow                  | 12,496,286          | 11,552,275          |
| Projected earnings on pension plan investments                             | (8,389,308)         | (9,575,268)         |
| Current period effect of benefit changes                                   | 0                   | 4,237,614           |
| Current period difference between expected and actual experience           | 54,823              | 1,043,656           |
| Current period effect of changes in assumptions                            | 0                   | 0                   |
| Current period difference between projected and actual investment earnings | 1,852,109           | 4,580,461           |
| Member contributions                                                       | (4,227,917)         | (3,851,092)         |
| Pension Plan administrative expenses                                       | 450,737             | 400,013             |
| Current period recognition of prior years' deferred outflows of resources  | 7,957,628           | 2,637,949           |
| Current period recognition of prior years' deferred inflows of resources   | (5,492,794)         | (6,338,058)         |
| Total pension expense                                                      | <u>\$ 8,448,150</u> | <u>\$ 8,579,321</u> |

**Remaining Service Lives as of June 30, 2023**

| Group                                               | Number     | Service      | Average |
|-----------------------------------------------------|------------|--------------|---------|
| Inactive members currently receiving benefits       | 306        |              |         |
| Inactive members entitled to benefits in the future | 61         |              |         |
| Active members                                      | <u>481</u> | <u>4,365</u> |         |
|                                                     | 848        | 4,365        | 5.0     |

**City of Gainesville Retirement Plan A**  
**GASB 68 Disclosure for the Fiscal Year Ending June 30, 2023**  
**Exhibit C**

| <b>Deferred Outflows/Inflows of Resources</b>                            | <u>June 30, 2023</u> | <u>June 30, 2022</u> |
|--------------------------------------------------------------------------|----------------------|----------------------|
| Deferred Outflows of Resources as of June 30, 2023                       |                      |                      |
| Difference between expected and actual experience                        | \$ 4,485,530         | \$ 6,546,339         |
| Change in assumptions                                                    | 0                    | 573,166              |
| Difference between projected and actual investment earnings <sup>1</sup> | 11,224,765           | 3,427,896            |
| Contributions after measurement date                                     | 0                    | 0                    |
| Total Deferred Outflows as of June 30, 2023                              | <u>\$ 15,710,295</u> | <u>\$ 10,547,401</u> |

|                                                                          |             |             |
|--------------------------------------------------------------------------|-------------|-------------|
| Deferred Inflows of Resources as of June 30, 2023                        |             |             |
| Difference between expected and actual experience                        | \$ 0        | \$ 0        |
| Change in assumptions                                                    | 0           | 0           |
| Difference between projected and actual investment earnings <sup>1</sup> | 0           | 0           |
| Total Deferred Inflows as of June 30, 2023                               | <u>\$ 0</u> | <u>\$ 0</u> |

**Summary of Deferred Outflows/Inflows of Resources**

Deferred Outflows

| Description           | Date Established | Initial Amount | Outstanding Balance  | Amortization Amount | Remaining Years |
|-----------------------|------------------|----------------|----------------------|---------------------|-----------------|
| Plan Experience       | June 30, 2018    | 2,438,030      | \$ 0                 | \$ 406,338          | 1.0             |
| Assumption Change     | June 30, 2018    | 3,438,994      | 0                    | 573,166             | 1.0             |
| Plan Experience       | June 30, 2019    | 3,149,640      | 524,940              | 524,940             | 2.0             |
| Investment Experience | June 30, 2020    | 2,619,508      | 523,904              | 523,902             | 2.0             |
| Plan Experience       | June 30, 2020    | 1,781,943      | 593,982              | 296,991             | 3.0             |
| Plan Experience       | June 30, 2021    | 40,859         | 16,344               | 8,172               | 3.0             |
| Plan Experience       | June 30, 2022    | 5,218,288      | 3,130,974            | 1,043,658           | 4.0             |
| Investment Experience | June 30, 2022    | 22,902,305     | 13,741,383           | 4,580,461           | 4.0             |
| Plan Experience       | June 30, 2023    | 274,113        | 219,290              | 54,823              | 5.0             |
| Investment Experience | June 30, 2023    | 9,260,545      | 7,408,436            | 1,852,109           | 5.0             |
|                       |                  |                | <u>\$ 26,159,253</u> | <u>\$ 9,864,560</u> |                 |

Deferred Inflows

| Description           | Date Established | Initial Amount | Outstanding Balance    | Amortization Amount   | Remaining Years |
|-----------------------|------------------|----------------|------------------------|-----------------------|-----------------|
| Investment Experience | June 30, 2019    | (1,341,574)    | \$ 0                   | \$ (268,315)          | 1.0             |
| Investment Experience | June 30, 2021    | (26,122,397)   | (10,448,958)           | (5,224,479)           | 3.0             |
|                       |                  |                | <u>\$ (10,448,958)</u> | <u>\$ (5,492,794)</u> |                 |

**Future Years' Recognition of Deferred Outflows/Inflows**

| Fiscal Year | June 30, 2023 | June 30, 2022  |
|-------------|---------------|----------------|
| 2023        | N/A           | \$ (3,700,109) |
| 2024        | \$ 3,660,579  | (3,159,285)    |
| 2025        | 2,611,735     | (3,870,474)    |
| 2026        | 7,531,051     | (4,919,316)    |
| 2027        | 1,906,930     | 0              |
| Thereafter  | 0             | 0              |

<sup>1</sup> Investment experience is aggregated into a single line item and reported as either a net deferred outflow or inflow.

# **THE CITY OF GAINESVILLE RETIREMENT PLAN A**

## **JULY 1, 2023 ACTUARIAL VALUATION**

Presented by Joe Griffin, ASA, EA, MAAA

January 11, 2024



**FOSTER & FOSTER**  
ACTUARIES AND CONSULTANTS

# CONTENTS

- Transition from Prior Actuary
- Introduction to the Actuarial Valuation
- Actuarial Valuation Results
  - Summary of Result
  - Census Data
  - Assets
  - Funded Status
  - Contribution Requirements
- Actuarial Disclosures

# TRANSITION FROM PRIOR ACTUARY

- As expected, transition of service has been smooth
- Matched the liabilities as of July 1, 2022 within actuarial norms

| <b><u>Liability Measure</u></b>           | <b>Prior Actuary</b> | <b>Foster &amp; Foster</b> | <b>% Difference</b> |
|-------------------------------------------|----------------------|----------------------------|---------------------|
| <b><u>Present Value of Benefits</u></b>   |                      |                            |                     |
| Retirees & Beneficiaries                  | 104,796,437          | 104,346,655                | -0.43%              |
| Deferred Vested & Due Refund              | 3,108,511            | 3,153,215                  | 1.44%               |
| Actives                                   | <u>98,958,501</u>    | <u>101,146,565</u>         | <u>2.21%</u>        |
| Total                                     | \$206,863,449        | \$ 208,646,435             | 0.86%               |
| <b><u>Actuarial Accrued Liability</u></b> |                      |                            |                     |
| Actives                                   | 75,045,987           | 74,881,396                 | -0.22%              |
| Inactives                                 | <u>107,904,948</u>   | <u>107,499,870</u>         | <u>-0.38%</u>       |
| Total                                     | 182,950,935          | 182,381,266                | -0.31%              |
| Normal Cost                               | \$3,468,402          | \$3,478,912                | 0.30%               |

- Matched asset smoothing value and contribution calculations



# INTRODUCTION TO THE ACTUARIAL VALUATION

## *ACTUARIAL MODEL*

- Inputs – Census data, plan provisions, assumptions, cost method
- Projects the plan's population and expected benefit payments 100 years
  - Rates of termination, retirement, death and disability
  - Salary increase assumptions
- Determine Liability from projected payments
  - Investment rate of return assumption
- Fund Benefits as they are Earned and Amortize Unfunded Liability
  - Entry age normal – benefit accruals are funded level as a percentage of payroll over career of employees and unfunded liabilities due to actuarial losses are amortized (max 30 years under State law)

# ACTUARIAL VALUATION RESULTS

## SUMMARY

- Plan meets minimum funding requirements under Georgia Code 47-20-10
- The contribution rate of 26.4% is sufficient to pay off the unfunded liability in 29.2 years. The maximum period allowed under Georgia Code is 30 years.
- The Plan's funded percentage decreased slightly from 68.4% to 66.8%
  - Asset experience: 5.62% return on the actuarial value of assets for 2023 was below the assumed rate of 7.0% per year
  - Liability experience: There were losses for this period associated with salaries and mortality and no significant sources of gain

# ACTUARIAL VALUATION RESULTS

## *UNFUNDED LIABILITIES*

|                              | July 1, 2023         | July 1, 2022         |
|------------------------------|----------------------|----------------------|
| Accrued Liability            |                      |                      |
| Active                       | \$ 79,707,177        | \$ 75,045,987        |
| Retirees                     | 103,089,404          | 99,178,163           |
| Terminated Vested            | 3,933,559            | 3,108,511            |
| Beneficiaries                | <u>5,595,862</u>     | <u>5,618,274</u>     |
| Total Accrued Liabilities    | <b>\$192,326,002</b> | <b>\$182,950,935</b> |
| Actuarial Value of Assets    | <b>\$128,422,363</b> | <b>\$125,053,570</b> |
| Unfunded Actuarial Liability | <b>\$ 63,903,639</b> | <b>\$ 57,897,365</b> |
| Funded Percentage            | 66.8%                | 68.4%                |

# ACTUARIAL VALUATION RESULTS

## *CONTRIBUTION REQUIREMENTS*

- Current contribution level of 26.4% of payroll will amortize the unfunded liability over approximately 29.2 years.

|                                  | GA State Required | Alternative<br>GA State Required |
|----------------------------------|-------------------|----------------------------------|
| Amortization                     | Layered Schedule  | 30 Year Open                     |
| Normal Cost plus Admin. Expenses | \$ 3,982,690      | \$ 3,982,690                     |
| Amortization Payment             | 8,115,233         | 3,607,710                        |
| Interest Adjustment              | <u>767,764</u>    | <u>531,328</u>                   |
| Total Contribution               | \$ 12,865,687     | \$ 8,121,728                     |
| Contribution as a % of Payroll   | 41.8%             | 26.4%                            |
| Effective Amortization Period    | 12.6 years        | 29.2 years                       |

# ACTUARIAL DISCLOSURES

## *DATA, ASSUMPTIONS, METHODS AND PLAN PROVISIONS*

Census data was provided by the City of Gainesville as of July 1, 2023. We reviewed the data for consistency with prior years, but did not perform an audit of the data. The results in this report depend on the accuracy of the data.

A detailed summary of the data, assumptions, methods and plan provisions is provided in the July 1, 2023 actuarial valuation report.

## *DISCUSSION OF RISKS*

In reviewing the results of this report it should be noted that there are risks that may not be inherently apparent to the reader that should be carefully considered. Please see the July 1, 2023 valuation report for further discussion regarding risk.

# ACTUARIAL DISCLOSURES

## *USE, SCOPE AND QUALIFICATIONS*

This report was developed for the Board of Trustees of the City of Gainesville, Georgia for use in determining appropriate contributions to the Plan and reviewing the funded status of the Plan. Use of this report for any other purpose may not be appropriate. Future actuarial measurements may differ significantly from the current measurements presented in this report for a variety of reasons including: changes in applicable laws, changes in plan provisions, changes in assumptions, or plan experience differing from expectations. The funding percentages and unfunded accrued liability provided in this report are appropriate for determining future contributions but may not be appropriate for the purpose of settling a portion or all of its liabilities. Due to the limited scope of this report, we did not provide an analysis of these potential differences. In performing the analysis, we used third-party software to model (calculate) liabilities. These results are reviewed in the aggregate and for individual sample lives. The output from the software is either used directly or input into internally developed models to generate the costs. All internally developed models are reviewed as part of the process. As a result of this review, we believe that the models have produced reasonable results. We do not believe there are any material inconsistencies among assumptions or unreasonable output produced due to the aggregation of assumptions. To the best of my knowledge, this report is complete and accurate in all aspects. Joseph L. Griffin is an Enrolled Actuary and a Member of the American Academy of Actuaries and meets the qualification requirements to issue the statements of actuarial opinion contained in this report.



## CITY OF GAINESVILLE

### Work Session Agenda Request

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**Item Created:** November 1, 2023  
**Date Submitted:** January 8, 2024  
**Final Approval Date:** January 9, 2024  
**Presenter:** Kevin Hutcheson, Budget & Purchasing Manager  
**Item of Business:** Resolution: Fourth Quarter Budget Adjustment for Fiscal Year 2023  
**Meeting Date:** January 11, 2024

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**Purpose of Request:**

The purpose of this request is to approve the budget adjustments associated with the fourth quarter of fiscal year 2023.

**Facts & Issues / History & Background:**

The City of Gainesville Code states in part: Sec. 2-3-87 - Budget amendments (a) General amendment. The Council may amend the budget as deemed necessary or advantageous during the fiscal year, provided additional revenues or funding sources are identified for any net increase in expenditure. Following the end of each fiscal year quarter, any approved adjustments, including budgets for any projects authorized during the quarter shall be enacted through a budget adjustment resolution upon favorable vote of the City Council. The supplemental budget resolutions shall be balanced for each and every fund that is amended.

**Department Recommendation:**

Financial Services recommends the approval of the fourth quarter budget adjustment for fiscal year 2023.

**Department Director:**

Jeremy Perry

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**If funding is involved, are funds approved within the current budget?** No

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**Administrative Comments:**

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**Attachments:**

1. Resolution: Fourth Qtr Budget Adjustment for FY23
2. Attachment A - Charts for 4th Quarter Budget Adjustments for FY2023
3. Attachment B - Descriptions for 4th Qtr BA for FY2023

**RESOLUTION AR-2024 - \_\_\_\_**

**REGARDING FOURTH QUARTER BUDGET ADJUSTMENT  
FOR FISCAL YEAR 2023**

**WHEREAS**, the City Council approved a budget for fiscal year 2023 for the City of Gainesville on June 21, 2022; and

**WHEREAS**, the budget is a dynamic rather than static revenue and spending plan which requires adjustment from time to time as circumstances change; and

**WHEREAS**, these adjustments maintain a balanced budget for all funds.

**NOW, THEREFORE, BE IT RESOLVED THAT** the governing body for the City of Gainesville hereby adopts the adjustments to the budget listed on "Attachment A" and "Attachment B", attached hereto and made a part of the Resolution.

**Adopted this \_\_\_\_ day of \_\_\_\_\_, 2024.**

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**W. Samuel Couvillon, Mayor**

This is to certify that I am City Clerk of the City of Gainesville. As such, I keep its official records, including its minutes. In that capacity, my signature below certifies this resolution was adopted as stated and will be recorded in the official minutes.

**ATTEST:**

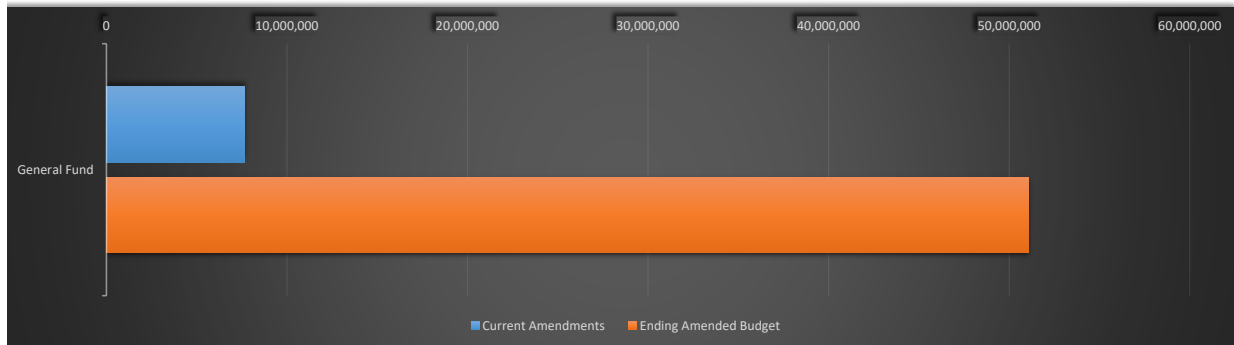
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**Denise O. Jordan, City Clerk**

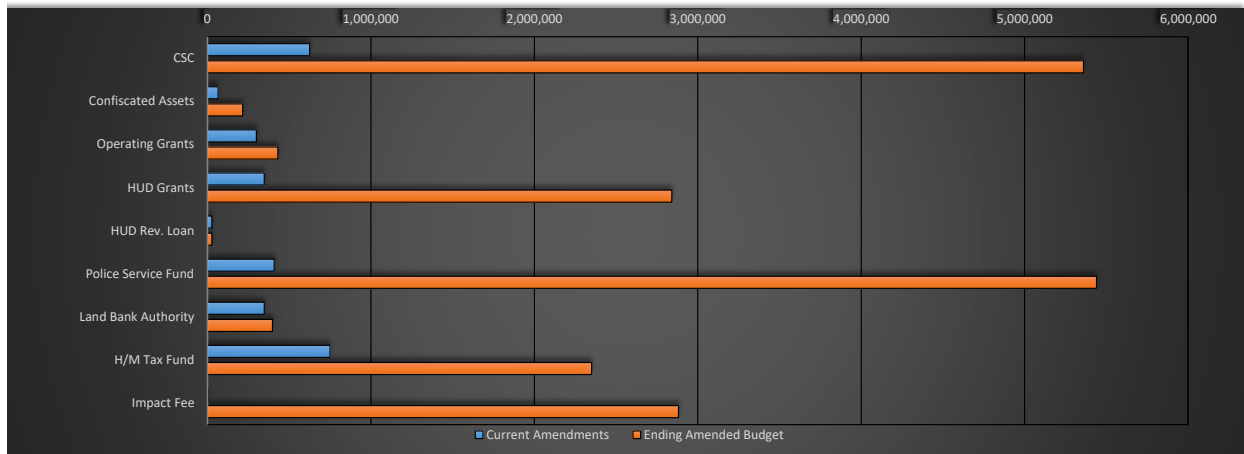


ATTACHMENT A

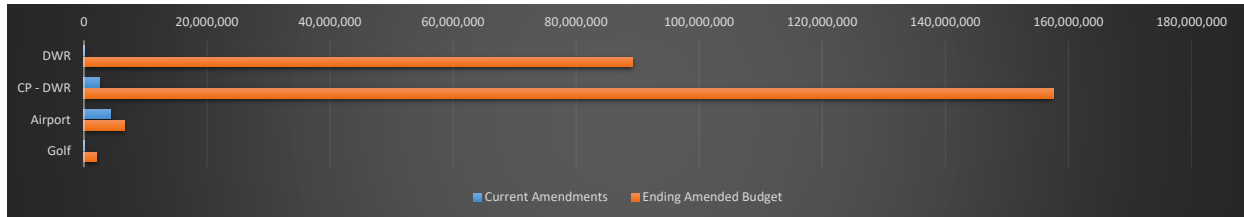
| General Fund       |                          |                    |                       |
|--------------------|--------------------------|--------------------|-----------------------|
| Fund               | Beginning Amended Budget | Current Amendments | Ending Amended Budget |
| General Fund       | 43,417,984               | 7,662,017          | 51,080,001            |
| <b>Grand Total</b> | <b>43,417,984</b>        | <b>7,662,017</b>   | <b>51,080,001</b>     |



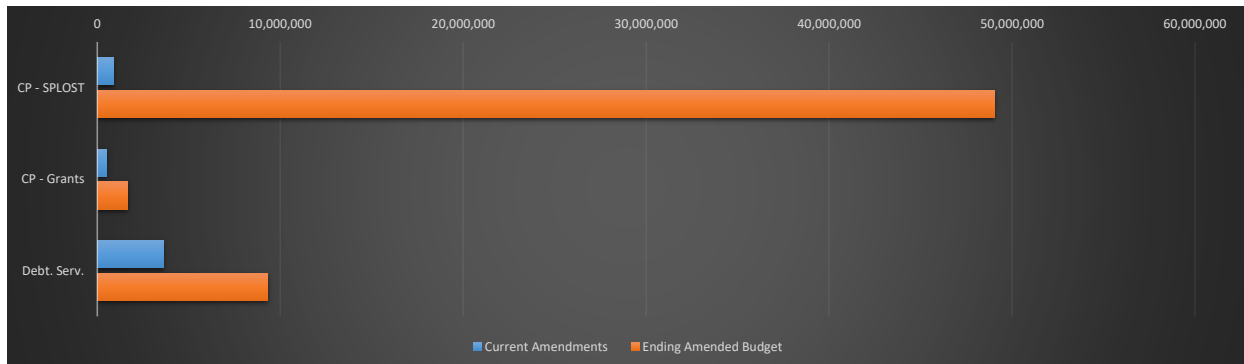
| Special Revenue Funds |                          |                    |                       |
|-----------------------|--------------------------|--------------------|-----------------------|
| Fund                  | Beginning Amended Budget | Current Amendments | Ending Amended Budget |
| CSC                   | 4,734,868                | 625,000            | 5,359,868             |
| Cemetery Trust        | 55,000                   | 0                  | 55,000                |
| Confiscated Assets    | 150,000                  | 65,097             | 215,097               |
| Operating Grants      | 131,300                  | 299,410            | 430,710               |
| HUD Grants            | 2,493,160                | 347,793            | 2,840,953             |
| Opiod Settlement Fund | 0                        | 125,000            | 125,000               |
| HUD Rev. Loan         | 0                        | 27,000             | 27,000                |
| Fire Services fund    | 10,379,377               | 0                  | 10,379,377            |
| Police Service Fund   | 5,030,823                | 408,586            | 5,439,409             |
| ARPA                  | 2,427,753                | 0                  | 2,427,753             |
| Econ. Dev.            | 5,573,000                | 0                  | 5,573,000             |
| Land Bank Authority   | 50,000                   | 347,793            | 397,793               |
| TAD                   | 619,362                  | 0                  | 619,362               |
| H/M Tax Fund          | 1,600,425                | 750,000            | 2,350,425             |
| Impact Fee            | 2,879,700                | 2,397              | 2,882,097             |
| Info. Tech. Fund      | 44,760                   | 0                  | 44,760                |
| <b>Grand Total</b>    | <b>36,169,528</b>        | <b>0</b>           | <b>39,167,604</b>     |



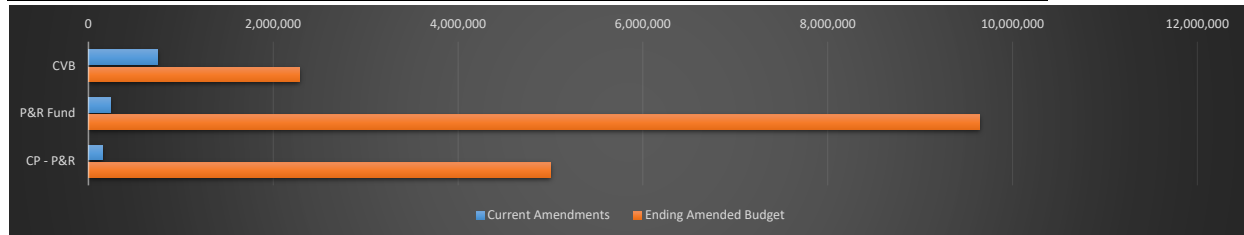
| Enterprise Funds   |                          |                    |                       |
|--------------------|--------------------------|--------------------|-----------------------|
| Fund               | Beginning Amended Budget | Current Amendments | Ending Amended Budget |
| DWR                | 89,088,758               | 58,390             | 89,147,148            |
| CP - DWR           | 155,019,951              | 2,489,251          | 157,509,202           |
| Solid Waste        | 4,339,724                | 0                  | 4,339,724             |
| Airport            | 2,248,987                | 4,272,186          | 6,521,173             |
| Golf               | 2,058,479                | 2,411              | 2,060,890             |
| <b>Grand Total</b> | <b>252,755,899</b>       | <b>6,822,238</b>   | <b>259,578,137</b>    |



| Capital and Debt Funds |                          |                    |                       |
|------------------------|--------------------------|--------------------|-----------------------|
| Fund                   | Beginning Amended Budget | Current Amendments | Ending Amended Budget |
| CP - SPLOST            | 48,141,142               | 881,166            | 49,022,308            |
| CP - Grants            | 1,159,678                | 506,175            | 1,665,853             |
| CP - Govern.           | 57,943,103               | -14,193,258        | 43,749,845            |
| Debt. Serv.            | 5,706,038                | 3,598,000          | 9,304,038             |
| <b>Grand Total</b>     | <b>112,949,961</b>       | <b>-9,207,917</b>  | <b>103,742,044</b>    |



| Component Unit     |                          |                    |                       |
|--------------------|--------------------------|--------------------|-----------------------|
| Fund               | Beginning Amended Budget | Current Amendments | Ending Amended Budget |
| CVB                | 1,533,164                | 750,000            | 2,283,164             |
| P&R Fund           | 9,403,160                | 239,911            | 9,643,071             |
| CP - P&R           | 4,851,705                | 150,777            | 5,002,482             |
| <b>Grand Total</b> | <b>15,788,029</b>        | <b>989,911</b>     | <b>11,926,235</b>     |



| Non-Profit         |                          |                    |                       |
|--------------------|--------------------------|--------------------|-----------------------|
| Fund               | Beginning Amended Budget | Current Amendments | Ending Amended Budget |
| Non-Profit         | 24,367                   | 0                  | 24,367                |
| <b>Grand Total</b> | <b>24,367</b>            | <b>0</b>           | <b>24,367</b>         |

| Internal Service Fund |                          |                    |                       |
|-----------------------|--------------------------|--------------------|-----------------------|
| Fund                  | Beginning Amended Budget | Current Amendments | Ending Amended Budget |
| Gen. Insurance        | 2,176,601                | 163,502            | 2,340,103             |
| Employee Ben.         | 11,344,294               | 0                  | 11,344,294            |
| Veh. Serv.            | 3,063,044                | 0                  | 3,063,044             |
| <b>Grand Total</b>    | <b>16,583,939</b>        | <b>163,502</b>     | <b>16,747,441</b>     |

**ATTACHMENT B**  
**QUARTERLY BUDGET ADJUSTMENT RESOLUTION**  
**4th QTR BA for FY2023 ADJUSTMENT DESCRIPTIONS**

**GENERAL FUND**

**GENERAL FUND**

The General fund recognized a total increase of \$7,662,017 during the fourth quarter of fiscal year 2023. The adjustments associated with this increase are as follows:

- Recognize revenue for sale of Main Street Lot and to reimburse the Economic Development fund in the amount of \$3,598,000.
- Decrease in LOST revenue transfer to Project 91050- City Campus Improvements in the amount of \$-35,983.
- Complete the transfers for the projects that were established when the FY23 budget was approved in the amount of \$4,100,000 projects- 083009-Elachee Bridge (\$250,000), 083015- Athens Street Improvements (\$500,000), 91050- City Campus Improvements (\$250,000), 91025- City of Gainesville Signage (\$150,000), 93189- Downtown Improvements (\$1,500,000), 91055- Placemaking Implementation (\$250,000), 18354- Trailhead Enhancements (\$700,000), 95013- Renaissance Pocket Park (\$100,000), and transfer to Police Services Fund (\$400,000).

**SPECIAL REVENUE FUNDS**

**COMMUNITY SERVICE CENTER FUND**

The Community Service Center fund recognized a total increase of \$625,000 during the fourth quarter of fiscal year 2023. The adjustment associated with this increase is as follows:

- Establishment of Capital Project- T006884 (Transit) in the amount of \$625,000.

**CONFISCATED ASSETS FUND**

The Confiscated Assets fund recognized a total increase of \$65,097 during the fourth quarter of fiscal year 2023. The adjustment associated with this increase is as follows:

- Year-end budget adjustments in the amount of \$65,097 for equipment purchases.

**GRANTS FUND**

The Grants fund recognized a total increase of \$299,410 during the fourth quarter of fiscal year 2023. The adjustment associated with this increase is as follows:

- Year-end Grant budget adjustments in the amount of \$299,410.

**ATTACHMENT B**  
**QUARTERLY BUDGET ADJUSTMENT RESOLUTION**  
**4th QTR BA for FY2023 ADJUSTMENT DESCRIPTIONS**

**HUD GRANTS FUND**

The HUD Grants fund recognized a total increase of \$347,793 during the fourth quarter of fiscal year 2023. The adjustment associated with this increase is as follows:

- CDBG Subaward to GHLBA in the amount of \$347,793.

**HUD REVOLVING LOAN FUND**

The HUD Revolving Loan fund recognized a total increase of \$27,000 during the fourth quarter of fiscal year 2023. The adjustment associated with this increase is as follows:

- Establishment of FY23 Revolving Loan Fund Budget.

**POLICE SERVICES FUND**

The Police Services fund recognized a total increase of \$408,586 during the fourth quarter of fiscal year 2023. The adjustment associated with this increase are as follows:

- FY23 transfers to Police Services fund in the amount of \$400,000.
- Transfer from General Insurance fund in the amount of \$8,586 for MVA repairs.

**LAND BANK AUTHORITY FUND**

The Land Bank Authority fund recognized a total increase of \$347,793 during the fourth quarter of fiscal year 2023. The adjustment associated with this increase is as follows:

- CDBG Subaward to GHLBA in the amount of \$347,793.

**HOTEL MOTEL TAX FUND**

The Hotel/Motel Tax fund recognized a total increase of \$750,000 during the fourth quarter of fiscal year 2023. The adjustment associated with this increase is as follows:

- FY23 transfers to Hotel/Motel Tax fund in the amount of \$750,000.

**IMPACT FEE FUND**

The Impact Fee fund recognized a total increase of \$2,397 during the fourth quarter of fiscal year 2023. The adjustment associated with this increase is as follows:

- Year-end budget adjustments in the amount of \$2,397 for equipment purchases.

**ATTACHMENT B**  
**QUARTERLY BUDGET ADJUSTMENT RESOLUTION**  
**4th QTR BA for FY2023 ADJUSTMENT DESCRIPTIONS**  
**ENTERPRISE FUNDS**

**DEPARTMENT OF WATER RESOURCES FUND**

The DWR fund recognized a total increase of \$58,390 during the fourth quarter of fiscal year 2023. The adjustments associated with this increase is as follows:

- Recognize transfer from General Insurance fund for flood damages in the amount of \$58,390.

**AIRPORT FUND**

The Airport fund recognized a total increase of \$4,272,186 during the fourth quarter of fiscal year 2023. The adjustments associated with this increase is as follows:

- Establish FAA-GDOT grant funding for Runway 5-23 Rehabilitation in the amount of \$4,272,186.

**CHATTAHOOCHEE GOLF COURSE FUND**

The Chattahoochee Gold Course fund recognized a total increase of \$2,411 during the fourth quarter of fiscal year 2023. The adjustments associated with this increase is as follows:

- Recognize increase in fund balance of \$2,411 from Friends of Chattahoochee Golf Course.

**CAPITAL AND DEBT FUNDS**

**SPLOST CAPITAL PROJECTS FUND**

The SPLOST Project fund recognized a total increase of \$881,166 during the fourth quarter of fiscal year 2023. The adjustments associated with this increase are as follows:

- FY23 transfers from General Fund in the amount of \$750,000.
- Recognize additional LMIG funds in the amount of \$131,166.

**GRANTS CAPITAL PROJECTS FUND**

The Grants Capital Project fund recognized a total increase of \$506,175 during the fourth quarter of fiscal year 2023. The adjustment associated with this increase are as follows:

- Transfer to SPLOST fund in the amount of \$375,000 for projects 93127- Prior St. Turn Lane.
- Transfer to SPLOST fund in the amount of \$131,175 to recognize additional LMIG funds.

**ATTACHMENT B**  
**QUARTERLY BUDGET ADJUSTMENT RESOLUTION**  
**4th QTR BA for FY2023 ADJUSTMENT DESCRIPTIONS**

**GENERAL GOVERNMENT CAPITAL PROJECTS FUND**

The General Government Capital Project fund recognized a total decrease of \$-14,193,258 during the fourth quarter of fiscal year 2023. The adjustments associated with this decrease are as follows:

- Due to changes in GASB, bond proceeds for the Boathouse needed to be recorded differently, which resulted in a decrease of \$-16,900,000.
- FY23 transfers from General Fund in the amount of \$2,206,742 for projects.
- Recognize private donation for Retail Space in the amount of \$500,000.

**DWR CAPITAL PROJECTS FUND**

The DWR Capital Projects fund recognized a total increase of \$2,489,251 during the fourth quarter of fiscal year 2023. The adjustment associated with this increase are as follows:

- GDCIGA 9, LP Sewer Payment in the amount of \$1,700,000.
- FY23 transfers in the amount of \$700,000.
- Transfer from General Insurance fund in the amount of \$89,251 from freezing damages.

**DEBT SERVICES FUND**

The Debt Services fund recognized a total increase of \$3,598,000 during the fourth quarter of fiscal year 2023. The adjustment associated with this increase is as follows:

- Transfer from General Fund for the sale of Main Street Lot in the amount of \$3,598,000.



**ATTACHMENT B**  
**QUARTERLY BUDGET ADJUSTMENT RESOLUTION**  
**4th QTR BA for FY2023 ADJUSTMENT DESCRIPTIONS**  
**COMPONENT UNIT FUNDS**

**CONVENTION AND VISITOR'S BUREAU FUND**

The Parks and Recreation fund recognized a total increase of \$750,000 during the fourth quarter of fiscal year 2023. The adjustments associated with this increase is as follows:

- FY23 transfers from Hotel/Motel fund in the amount of \$750,000.

**PARKS AND RECREATION FUND**

The Parks and Recreation fund recognized a total increase of \$239,911 during the fourth quarter of fiscal year 2023. The adjustments associated with this increase are as follows:

- Recognize donation for Wilshire Wonderland of Lights in the amount of \$22,000.
- Reclassification of Fair Street Improvements from capital to operating in the amount of \$7,000.
- Recognize sale of assets in the amount of \$36,486.
- Increase in budgeted fund balance in the amount of \$45,000 for Park Development Funds transfer- AR-23-01.
- Recognize program income from various divisions in the amount of \$120,425.

**PARKS AND RECREATION CAPITAL PROJECT FUND**

The Parks and Recreation Capital Project fund recognized a total increase of \$150,777 during the fourth quarter of fiscal year 2023. The adjustments associated with this increase is as follows:

- FY23 transfers in the amount of \$150,777.

**INTERNAL SERVICE FUNDS**

**GENERAL INSURANCE FUND**

The General Insurance fund recognized a total increase of \$163,502 during the fourth quarter of fiscal year 2023. The adjustments associated with this increase is as follows:

- Recognize insurance reimbursements in the amount of \$163,502.



## CITY OF GAINESVILLE

### Work Session Agenda Request

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**Item Created:** November 1, 2023  
**Date Submitted:** January 8, 2024  
**Final Approval Date:** January 9, 2024  
**Presenter:** Kevin Hutcheson, Budget & Purchasing Manager  
**Item of Business:** Resolution: First Quarter Budget Adjustment for Fiscal Year 2024  
**Meeting Date:** January 11, 2024

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**Purpose of Request:**

Financial Services recommends the approval of the first quarter budget adjustment for fiscal year 2024.

**Facts & Issues / History & Background:**

The City of Gainesville Code states in part: Sec. 2-3-87 - Budget amendments (a) General amendment. The Council may amend the budget as deemed necessary or advantageous during the fiscal year, provided additional revenues or funding sources are identified for any net increase in expenditure. Following the end of each fiscal year quarter, any approved adjustments, including budgets for any projects authorized during the quarter shall be enacted through a budget adjustment resolution upon favorable vote of the council. The supplemental budget resolutions shall be balanced for each and every fund that is amended.

**Department Recommendation:**

Financial Services recommends the approval of the first quarter budget adjustment for fiscal year 2024.

**Department Director:**

Jeremy Perry

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**If funding is involved, are funds approved within the current budget?** No

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**Administrative Comments:**

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**Attachments:**

1. Resolution: First Qtr Budge Adjustment for FY24
2. Attachment A - Charts for 1st Quarter Budget Adjustments for FY2024
3. Attachment B - Descriptions for 1st Qtr BA for FY2024

**RESOLUTION AR-2024 - \_\_\_\_**

**REGARDING FIRST QUARTER BUDGET ADJUSTMENT  
FOR FISCAL YEAR 2024**

**WHEREAS**, the City Council approved a budget for fiscal year 2024 for the City of Gainesville on June 20, 2023; and

**WHEREAS**, the budget is a dynamic rather than static revenue and spending plan which requires adjustment from time to time as circumstances change; and

**WHEREAS**, these adjustments maintain a balanced budget for all funds.

**NOW, THEREFORE, BE IT RESOLVED THAT** the governing body for the City of Gainesville hereby adopts the adjustments to the budget listed on "Attachment A" and "Attachment B", attached hereto and made a part of the Resolution.

**Adopted this \_\_\_\_ day of \_\_\_\_\_, 2024.**

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**W. Samuel Couvillon, Mayor**

This is to certify that I am City Clerk of the City of Gainesville. As such, I keep its official records, including its minutes. In that capacity, my signature below certifies this resolution was adopted as stated and will be recorded in the official minutes.

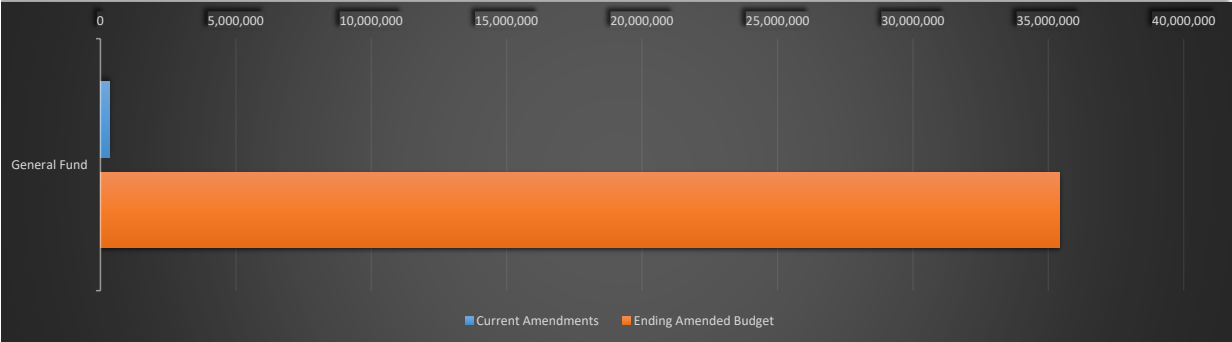
**ATTEST:**

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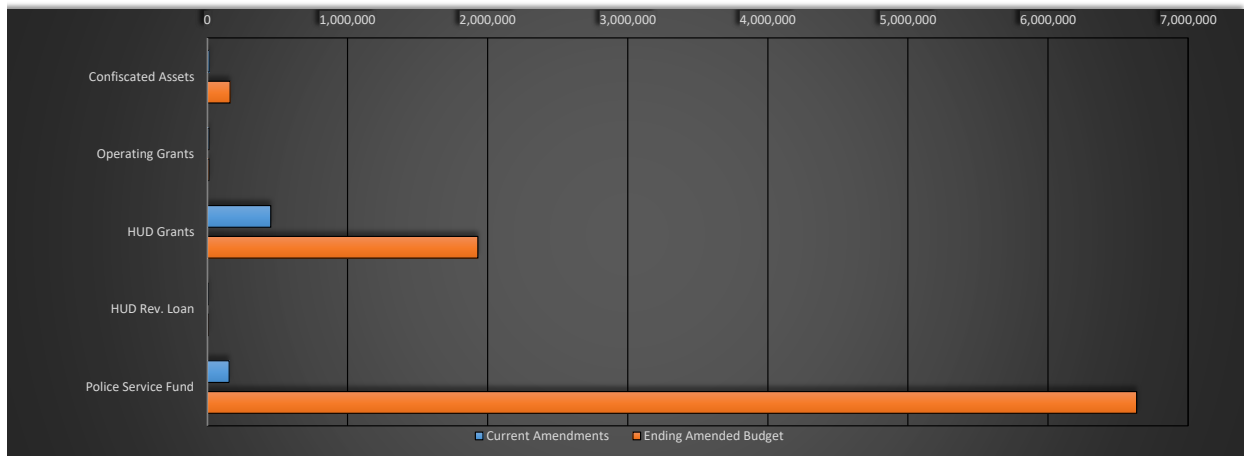
**Denise O. Jordan, City Clerk**

ATTACHMENT A

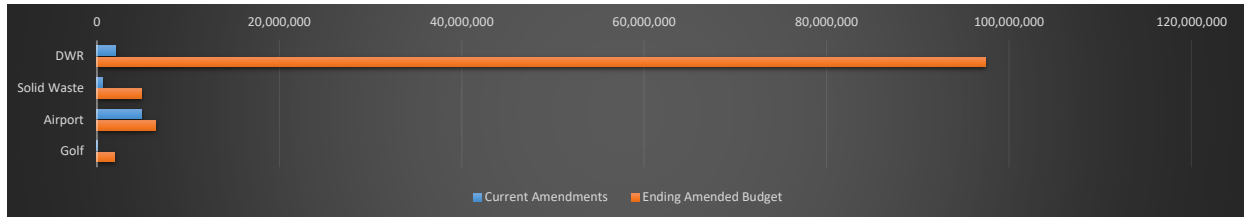
| General Fund |                          |                    |                       |
|--------------|--------------------------|--------------------|-----------------------|
| Fund         | Beginning Amended Budget | Current Amendments | Ending Amended Budget |
| General Fund | 35,075,093               | 346,147            | 35,421,240            |
| Grand Total  | 35,075,093               | 346,147            | 35,421,240            |



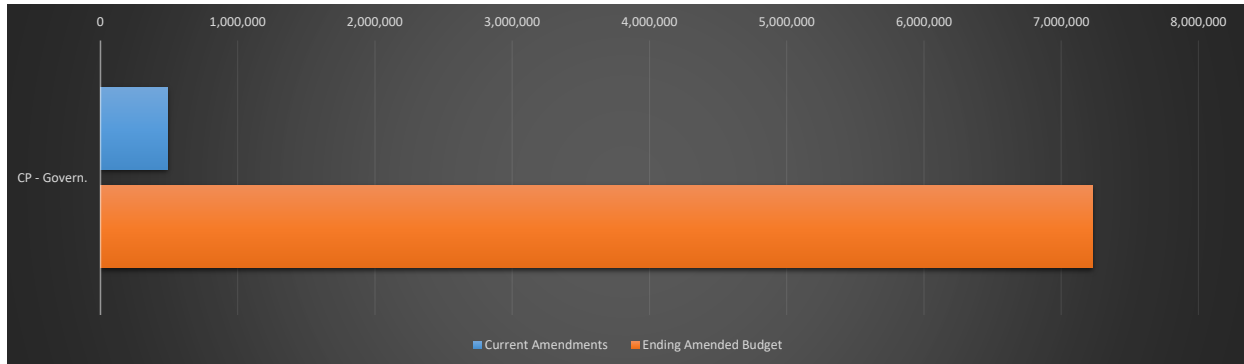
| Special Revenue Funds |                          |                    |                       |
|-----------------------|--------------------------|--------------------|-----------------------|
| Fund                  | Beginning Amended Budget | Current Amendments | Ending Amended Budget |
| CSC                   | 5,999,687                | 0                  | 5,999,687             |
| Cemetery Trust        | 65,000                   | 0                  | 65,000                |
| Confiscated Assets    | 150,000                  | 12,037             | 162,037               |
| Operating Grants      | 0                        | 10,000             | 10,000                |
| HUD Grants            | 1,478,399                | 451,710            | 1,930,109             |
| HUD Rev. Loan         | 0                        | 6,300              | 6,300                 |
| Fire Services fund    | 11,671,992               | 0                  | 11,671,992            |
| Police Service Fund   | 6,477,152                | 155,255            | 6,632,407             |
| Econ. Dev.            | 73,000                   | 0                  | 73,000                |
| Land Bank Authority   | 60,000                   | 0                  | 60,000                |
| TAD                   | 2,799,520                | 0                  | 2,799,520             |
| H/M Tax Fund          | 2,000,425                | 0                  | 2,000,425             |
| Impact Fee            | 4,454,414                | 0                  | 4,454,414             |
| Info. Tech. Fund      | 42,260                   | 0                  | 42,260                |
| <b>Grand Total</b>    | <b>37,699,602</b>        | <b>0</b>           | <b>38,459,904</b>     |



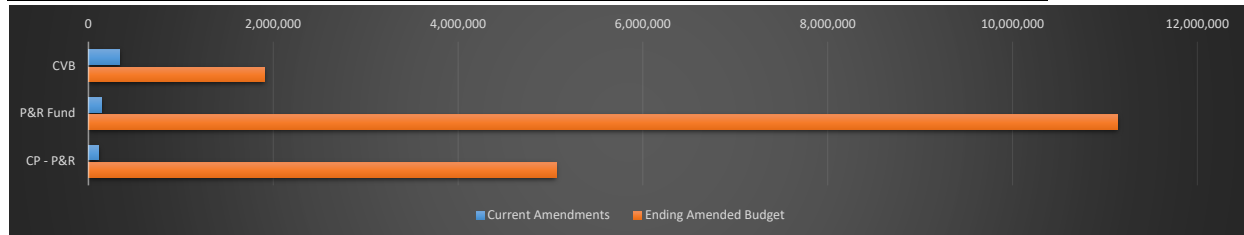
| Enterprise Funds   |                          |                    |                       |
|--------------------|--------------------------|--------------------|-----------------------|
| Fund               | Beginning Amended Budget | Current Amendments | Ending Amended Budget |
| DWR                | 95,382,888               | 2,079,835          | 97,462,723            |
| CP - DWR           | 30,940,041               | 0                  | 30,940,041            |
| Solid Waste        | 4,253,308                | 654,000            | 4,907,308             |
| Airport            | 1,482,443                | 4,904,706          | 6,387,149             |
| Golf               | 1,895,083                | 34,512             | 1,929,595             |
| <b>Grand Total</b> | <b>133,953,763</b>       | <b>7,673,053</b>   | <b>141,626,816</b>    |



| Capital and Debt Funds |                          |                    |                       |
|------------------------|--------------------------|--------------------|-----------------------|
| Fund                   | Beginning Amended Budget | Current Amendments | Ending Amended Budget |
| CP - SPLOST            | 6,704,135                | 0                  | 6,704,135             |
| CP - Govern.           | 6,743,340                | 486,517            | 7,229,857             |
| Debt. Serv.            | 6,554,470                | 0                  | 6,554,470             |
| <b>Grand Total</b>     | <b>21,161,623</b>        | <b>486,517</b>     | <b>21,648,140</b>     |



| Component Unit     |                          |                    |                       |
|--------------------|--------------------------|--------------------|-----------------------|
| Fund               | Beginning Amended Budget | Current Amendments | Ending Amended Budget |
| CVB                | 1,565,787                | 335,600            | 1,901,387             |
| P&R Fund           | 10,996,457               | 140,670            | 11,137,127            |
| CP - P&R           | 4,950,000                | 110,000            | 5,060,000             |
| <b>Grand Total</b> | <b>17,512,244</b>        | <b>476,270</b>     | <b>13,038,514</b>     |



| Non-Profit         |                          |                    |                       |
|--------------------|--------------------------|--------------------|-----------------------|
| Fund               | Beginning Amended Budget | Current Amendments | Ending Amended Budget |
| Non-Profit         | 24,367                   | 0                  | 24,367                |
| <b>Grand Total</b> | <b>24,367</b>            | <b>0</b>           | <b>24,367</b>         |

| Internal Service Fund |                          |                    |                       |
|-----------------------|--------------------------|--------------------|-----------------------|
| Fund                  | Beginning Amended Budget | Current Amendments | Ending Amended Budget |
| Gen. Insurance        | 2,263,509                | 14,325             | 2,277,834             |
| Employee Ben.         | 11,344,294               | 0                  | 11,344,294            |
| Veh. Serv.            | 3,468,611                | 15,876             | 3,484,487             |
| <b>Grand Total</b>    | <b>17,076,414</b>        | <b>30,201</b>      | <b>17,106,615</b>     |

**ATTACHMENT B**  
**QUARTERLY BUDGET ADJUSTMENT RESOLUTION**  
**1st QTR BA for FY2024 ADJUSTMENT DESCRIPTIONS**

**GENERAL FUND**

**GENERAL FUND**

The General fund recognized a total increase of \$346,147 during the first quarter of fiscal year 2024. The adjustments associated with this increase is as follows:

- FY23-FY24 Anticipated re-appropriations of open balances from purchase orders.

**SPECIAL REVENUE FUNDS**

**CONFISCATED ASSETS FUND**

The Confiscated Assets fund recognized a total increase of \$12,037 during the first quarter of fiscal year 2024. The adjustment associated with this increase is as follows:

- FY23-FY24 Anticipated re-appropriations of open balances from purchase orders.

**GRANTS FUND**

The Grants fund recognized a total increase of \$10,000 during the first quarter of fiscal year 2024. The adjustment associated with this increase is as follows:

- Increase in grant funding for Bulletproof Vest Partnership grant in the amount of \$10,000.

**HUD GRANTS FUND**

The HUD Grants fund recognized a total increase of \$451,710 during the first quarter of fiscal year 2024. The adjustment associated with this increase is as follows:

- Establishment of CDBG 2024 projects in the amount of \$451,710.

**HUD REVOLVING LOAN FUND**

The HUD Revolving Loan fund recognized a total increase of \$6,300 during the first quarter of fiscal year 2024. The adjustment associated with this increase is as follows:

- Establishment of FY24 Revolving Loan Fund Budget.



**ATTACHMENT B**  
**QUARTERLY BUDGET ADJUSTMENT RESOLUTION**  
**1st QTR BA for FY2024 ADJUSTMENT DESCRIPTIONS**

**POLICE SERVICES FUND**

The Police Services fund recognized a total increase of \$155,255 during the first quarter of fiscal year 2024. The adjustment associated with this increase are as follows:

- FY23-FY24 Anticipated re-appropriations of open balances from purchase orders in the amount of \$146,669.
- Increase in budgeted fund balance in the amount of \$8,586 for motor vehicle accident repairs.

**ENTERPRISE FUNDS**

**DEPARTMENT OF WATER RESOURCES FUND**

The DWR fund recognized a total increase of \$2,079,835 during the first quarter of fiscal year 2024. The adjustments associated with this increase is as follows:

- FY23-FY24 Anticipated re-appropriations of open balances from purchase orders.

**AIRPORT FUND**

The Airport fund recognized a total increase of \$4,904,706 during the first quarter of fiscal year 2024. The adjustments associated with this increase is as follows:

- FY23-FY24 Anticipated re-appropriations of open balances from purchase orders

**CHATTAHOOTCHEE GOLF COURSE FUND**

The Chattahoochee Gold Course fund recognized a total increase of \$34,512 during the first quarter of fiscal year 2024. The adjustments associated with this increase is as follows:

- FY23-FY24 Anticipated re-appropriations of open balances from purchase orders.

**SOLID WASTE FUND**

The Solid Waste fund recognized a total increase of \$654,000 during the first quarter of fiscal year 2024. The adjustments associated with this increase is as follows:

- Increase in budgeted fund balance for Packer Trucks debt payment in the amount of \$654,000.

**ATTACHMENT B**  
**QUARTERLY BUDGET ADJUSTMENT RESOLUTION**  
**1st QTR BA for FY2024 ADJUSTMENT DESCRIPTIONS**  
**CAPITAL AND DEBT FUNDS**

**GENERAL GOVERNMENT CAPITAL PROJECTS FUND**

The General Government Capital Project fund recognized a total increase of \$486,517 during the first quarter of fiscal year 2024. The adjustments associated with this increase are as follows:

- Establishment of FY2024 capital projects per Resolution AR-23-12.

**COMPONENT UNIT FUNDS**

**CONVENTION AND VISITOR'S BUREAU FUND**

The Parks and Recreation fund recognized a total increase of \$335,600 during the first quarter of fiscal year 2024. The adjustments associated with this increase is as follows:

- FY23-FY24 Anticipated re-appropriations of open balances from purchase orders in the amount of \$5,600.
- Establishment of FY2024 capital project per Resolution AR-23-12 in the amount of \$330,000.

**PARKS AND RECREATION FUND**

The Parks and Recreation fund recognized a total increase of \$140,670 during the first quarter of fiscal year 2024. The adjustments associated with this increase are as follows:

- FY23-FY24 Anticipated re-appropriations of open balances from purchase orders in the amount of \$28,223.
- Transfer from Tree Fund in the amount of \$2,447.
- Establishment of AR-23-05 Roper Park Sand Volleyball Courts in the amount of \$90,000.
- Establishment of AR-23-04 FMAC ADA Accessibility Equipment in the amount of \$20,000.

**PARKS AND RECREATION CAPITAL PROJECT FUND**

The Parks and Recreation Capital Project fund recognized a total increase of \$110,000 during the first quarter of fiscal year 2024. The adjustments associated with this increase is as follows:

- Establishment of AR-23-05 Roper Park Sand Volleyball Courts in the amount of \$90,000.
- Establishment of AR-23-04 FMAC ADA Accessibility Equipment in the amount of \$20,000.

**ATTACHMENT B**  
**QUARTERLY BUDGET ADJUSTMENT RESOLUTION**  
**1st QTR BA for FY2024 ADJUSTMENT DESCRIPTIONS**  
**INTERNAL SERVICE FUNDS**

**GENERAL INSURANCE FUND**

The General Insurance fund recognized a total increase of \$14,325 during the first quarter of fiscal year 2024. The adjustments associated with this increase is as follows:

- FY23-FY24 Anticipated re-appropriations of open balances from purchase orders.

**VEHICLE SERVICES FUND**

The General Insurance fund recognized a total increase of \$15,876 during the first quarter of fiscal year 2024. The adjustments associated with this increase is as follows:

- FY23-FY24 Anticipated re-appropriations of open balances from purchase orders.



## CITY OF GAINESVILLE

### Work Session Agenda Request

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**Item Created:** December 28, 2023  
**Date Submitted:** December 28, 2023  
**Final Approval Date:** January 9, 2024  
**Presenter:** Phillippa Lewis-Moss, Community Service Center Director  
**Item of Business:** Resolution: Approval of the Updated Hall Area Transit (HAT) Public Transportation Agency Safety Plan (PTASP)  
**Meeting Date:** January 11, 2024

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**Purpose of Request:**

Approve the updated Public Transportation Agency Safety Plan for Hall Area Transit as required by FTA.

**Facts & Issues / History & Background:**

Moving Ahead for Progress in the 21st Century (MAP-21) and the Fixing America's Surface Transportation Act (FAST) granted the Federal Transit Administration (FTA) authority to establish and enforce a comprehensive framework to oversee the safety of transit bus systems throughout the US. On July 19, 2018, the FTA promulgated its final rule 49 CFT Part 673 - Public Transportation Agency Safety Plan (PTASP) which requires recipients of FTA Chapter 5307 funds to develop and implement a safety plan based on Safety Management Systems (SMS) principals and methods.

**Department Recommendation:**

Approve the updated Public Transportation Agency Safety Plan.

**Department Director:**

Phillippa Lewis-Moss

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**If funding is involved, are funds approved within the current budget?** No

**Amount Requested:**

**Sources of Funds:**

0.00

**Finance Comments:**

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**Administrative Comments:**

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**Attachments:**

1. Resolution: Approval of the Update HAT Public Transportation Agency Safety Plan
2. Plan Document: Hall Area Transit PTASP

**RESOLUTION PR-2024 - \_\_\_\_**

**Approval of the Updated Hall Area Transit (HAT) Public Transportation Agency Safety Plan (PTASP)**

**WHEREAS**, the Federal Transit Administration has directed all transit agencies to develop a Safety Plan consistent with goals outlined in the authorizing resolution known as Moving Ahead for Progress in the 21st Century (MAP-21); and

**WHEREAS**, the four objectives of the Safety Plan are to:

- 1) Increase the safety of our transit system by proactively identifying, assessing and controlling risks;
- 2) Continually improve safety performance;
- 3) Improve commitment of transit leadership to safety; and
- 4) Foster a culture of safety awareness and responsiveness.

**NOW, THEREFORE, BE IT RESOLVED THAT** the governing body for the City of Gainesville hereby approves of the Hall Area Transit Public Transportation Agency Safety Plan and authorizes the City Manager and/or Mayor to sign all associated documents.

**Adopted this \_\_\_\_ day of \_\_\_\_\_, 2024.**

\_\_\_\_\_  
**W. Samuel Couvillon, Mayor**

This is to certify that I am City Clerk of the City of Gainesville. As such, I keep its official records, including its minutes. In that capacity, my signature below certifies this Resolution was adopted as stated and will be recorded in the official minutes.

**ATTEST:**

\_\_\_\_\_  
**Denise O. Jordan, City Clerk**

**HALL AREA TRANSIT**

# **SAFETY PLAN**

**DECEMBER 2023**



## AUTHORIZATIONS

Moving Ahead for Progress in the 21<sup>st</sup> Century (MAP-21) and the Fixing America's Surface Transportation Act (FAST) granted the Federal Transit Administration (FTA) the authority to establish and enforce a comprehensive framework to oversee the safety of transit bus systems throughout the United States. On July 19, 2018, the FTA promulgated its final rule 49 CFR Part 673 - Public Transportation Agency Safety Plan (PTASP) which requires recipients of FTA Chapter 5307 funds to develop and implement a safety plan based on Safety Management Systems (SMS) principles and methods.

Hall Area Transit (HAT) establishes this Safety Plan as our agency's commitment to system safety and the principles of SMS. The objectives of our plan are to:

- Increase the safety of our transit system by proactively identifying, assessing, and controlling risks;
- Continually improve safety performance;
- Improve the commitment of transit leadership to safety; and
- Foster a culture of safety awareness and responsiveness.

HAT is committed to implementing a systematic and comprehensive safety program. Leadership will visibly demonstrate its commitment to safety by monitoring hazards, enforcing and supporting safety programs, and promoting an open and transparent environment to discuss and address safety issues.

This Safety Plan was developed by the Georgia Department of Transportation (GDOT), and HAT has adopted it to comply with FTA Part 673 requirements. The Gainesville City Council and City Manager, and our Community Services Director and Transit Operations Director have reviewed and approved this Safety Plan and assure that its contents meet the requirements of Regulation 49 CFR Part 673 through the establishment of a comprehensive SMS framework.

To ensure that the necessary processes are in place to accomplish both enhanced safety at the local level and the goals of the National Public Transportation Safety Plan (NPTSP), HAT has adopted this PTASP and the tenets of SMS including a Safety Management Policy (SMP) and the processes for Safety Risk Management (SRM), Safety Assurance (SA), and Safety Promotion (SP), per 49 USC 5329(d)(1)(A). While safety has always been a primary function at HAT, this document lays out a process to fully implement an SMS over the next several years that complies with the PTASP final rule, as amended.

Additionally, FTA recently released a Notice of Proposed Rulemaking (NPRM) with proposed revisions to the NPTSP to address the new requirements in the Bipartisan Infrastructure Law (BIL), enacted as the Infrastructure Investment and Jobs Act (IIJA) to further advance transit safety. The revision supersedes the one which FTA published in January 2017. It lays out a performance-based approach to reduce injuries and fatalities on transit systems under FTA's safety jurisdiction. If these changes are ratified, this plan will be updated to include safety training for maintenance staff as well as de-escalation training for all safety sensitive personnel. Three new Safety Performance Measures will be added for tracking including "Transit Worker Fatality Rate," "Assaults on Transit Workers," and "Rate of Assaults on Transit Workers." This plan will then be updated to include two new Safety Risk Reduction Program Measures which are "Assaults on Transit Workers" and "Rate of Assaults on Transit Workers, both of which are already reported by HAT to the FTA through the National Transit Database (NTD).

Safety is a core business function of all public transportation providers and should be systematically applied to every aspect of service delivery. At HAT all levels of management, administration and operations are responsible for the safety of their customers and themselves. This Safety Plan will be distributed to all transit employees and will be reviewed and updated annually.

| APPROVED BY                                              | DATE |
|----------------------------------------------------------|------|
| <b>Phillippa Lewis Moss, Community Services Director</b> |      |



| REVISION RECORD |             |          |               |             |
|-----------------|-------------|----------|---------------|-------------|
| Revision #      | Review Date | Reviewer | Revision Date | Approved By |
| 2               | 12/31/22    | GDOT     | 12/31/2022    | GDOT        |
| 3               | 12/31/23    | GDOT     | MM/DD/2023    |             |
| 4               | _/_/24      |          |               |             |

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## DEFINITIONS

**Accident:** An event that involves any of the following – loss of life; a report of a serious injury to a person; a collision of a public transit vehicle; an evacuation for life safety reasons at any location, at any time, whatever the cause.

**Accountable Executive:** A single, identifiable person who has ultimate responsibility for carrying out the Public Transportation Agency Safety Plan of a public transportation agency; responsibility for carrying out the Agency's Transit Asset Management Plan; and control or direction over the human and capital resources needed to develop and maintain both the Agency's Public Transportation Agency Safety Plan, in accordance with 49 USC § 5329(d), and the Agency's Transit Asset Management Plan in accordance with 49 USC § 5326.

**Agency Leadership and Executive Management:** Those members of agency leadership or executive management (other than an Accountable Executive, CSO, or SMS Executive) who have authorities or responsibilities for day-to-day implementation and operation of an agency's SMS.

**Chief Safety Officer:** Means an adequately trained individual who has responsibility for safety and reports directly to a transit agency's chief executive officer, general manager, president, or equivalent officer. A Chief Safety Officer may not serve in other operational or maintenance capacities, unless the Chief Safety Officer is employed by a transit agency that is a small public transportation provider as defined in this part, or a public transportation provider that does not operate a rail fixed guideway public transportation system.

**Event:** Any accident, incident, or occurrence.

**Fatality:** A death or suicide confirmed within 30 days of a reported event. Does not include deaths in or on transit property that are a result of illness or other natural causes; a death due to, Collision (including suicides), Fire, Hazardous material spill, Acts of God, System or personal security event (including suicides), and Other safety events.

**Hazard:** Any real or potential condition that can cause injury, illness, or death; damage to or loss of the facilities, equipment, rolling stock, or infrastructure of a public transportation system; or damage to the environment.

**Hazard Likelihood:** Probability of a hazard consequence to occur.

**Hazard Severity:** The effect/damaging result of a hazards consequence.

**Incident:** An event that involves any of the following – a personal injury that is not a serious injury; one or more injuries requiring medical transport; or damage to facilities, equipment, rolling stock, or infrastructure that disrupts the operations of a transit agency.

**Investigation:** The process of determining the causal and contributing factors of an accident, incident, or hazard, for the purpose of preventing recurrence and mitigating risk.

**Injury:** Any damage or harm to persons that requires immediate medical attention away from the scene because of a reportable event. Agencies must report each person transported away from the scene for medical attention as an injury, whether or not the person appears to be injured

**Key staff:** A group of staff or committees to support the Accountable Executive, CSO, or SMS Executive in developing, implementing, and operating the agency's SMS.

**Major Mechanical Failures:** Failures caused by vehicle malfunctions or subpar vehicle condition which requires that the vehicle be pulled from service.

**National Public Transportation Safety Plan (NPTSP):** The plan to improve the safety of all public transportation systems that receive Federal financial assistance under 49 USC Chapter 53.

**Notice of Proposed Rulemaking (NPRM):** A proposed new regulation or proposed changes to an existing regulation. A Federal agency is only allowed to issue regulations if authorized to do so by Congress, so the NPRM also provides the statutory authority under which the agency is proposing the regulation. The NPRM also explains the background and history of the issue that generated the regulation, and avenues for public participation.

**Occurrence:** An event without any personal injury in which any damage to facilities, equipment, rolling stock, or infrastructure does not disrupt the operations of a transit agency.

**Passenger:** A person, other than an operator, who is on board, boarding, or alighting from a vehicle on a public transportation system for the purpose of travel.

**Preventative Maintenance:** Regular, scheduled, and/or recurring maintenance of assets (equipment and facilities) as required by manufacturer or vendor requirements, typically for the purpose of maintaining assets in satisfactory operating condition. Preventative maintenance is conducted by providing for systematic inspection, detection, and correction of anticipated failures either before they occur or before they develop into major defects. Preventative maintenance is maintenance, including tests, measurements, adjustments, and parts replacement, performed specifically to prevent faults from occurring. The primary goal of preventative maintenance is to avoid or mitigate the consequences of failure of equipment.

**Public Transportation Agency Safety Plan (PTASP):** The documented comprehensive agency safety plan for a transit agency that is required by 49 USC 5329 and this part.

**Performance target:** A quantifiable level of performance or condition, expressed as a value for the measure, to be achieved within a time period required by the Federal Transit Administration.

**Reportable:** An event occurring on transit right-of-way, in a transit revenue facility, in a transit maintenance facility, or involving a transit revenue vehicle, excluding occupational safety events occurring in administrative buildings.

**Risk:** An assessed probability and severity calculation to classify the overall potential consequences of a hazard.

**Safety Assurance (SA):** A list of defined safety performance indicators for reach priority risk and associated targets HAT will use to determine if it is achieving the specified safety goals.

**Safety Committee:** A committee convened by a joint labor-management process comprised of an equal number of frontline employees (selected by a labor organization representing the plurality of the frontline workforce employed by the recipient or, if applicable, a contractor to the recipient, to the extent frontline employees are represented by labor organizations) and management.

**Safety Events:** Include but are not limited to collisions, fires, hazardous material spills, slips, trips, falls, smoke, power failure, maintenance-related issues, or electric shock. To be reported as a major event, these events must **either** meet the fatality, evacuation, or property damage threshold **or** result in two or more injured persons. Other Safety Events that cause only one person to be immediately transported from the scene for medical attention, and that do not trigger any other reporting threshold, are reported on the Non-Major Monthly Summary Report form. The FTA includes Other Safety Events that occur in a transit maintenance facility and meet a reporting threshold but continues to exclude occupational safety events occurring in administrative buildings.

**Safety Management Policy (SMP):** A transit agency's documented commitment to safety, which defines the transit agency's safety objectives and the accountabilities and responsibilities of the agency's employees regarding safety.

**Safety Management System (SMS):** The formal, top-down, data-driven, organization-wide approach to managing safety risk and assuring the effectiveness of a transit agency's safety risk mitigation. SMS includes systematic procedures, practices, and policies for managing risks and hazards.

**Safety Management System (SMS) Executive:** A CSO or an equivalent.

**Safety Objective:** A general goal or desired outcome related to safety.

**Safety Performance:** An organization's safety effectiveness and efficiency, as defined by safety performance indicators and targets, measured against the organization's safety objectives.

**Safety Performance Measure:** An expression based on a quantifiable indicator of performance or condition that is used to establish targets and to assess progress toward meeting the established targets.

**Safety Performance Monitoring:** Activities aimed at the quantification of an organization's safety effectiveness and efficiency during service delivery operations, through a combination of safety performance indicators and safety performance targets.

**Safety Performance Target:** A performance target related to safety management activities.

**Safety Promotion (SP):** A combination of training and communication of safety information to support SMS as applied to the transit agency's public transportation system.

**Safety Risk:** The assessed probability and severity of the potential consequence(s) of a hazard, using as reference the worst foreseeable, but credible, outcome.

**Safety Risk Assessment:** The formal activity whereby a transit agency determines SRM priorities by establishing the significance or value of its safety risks.

**Safety Risk Management (SRM):** A process within a transit agency's Safety Plan for identifying hazards, assessing the hazards, and mitigating safety risk.

**Safety Risk Mitigation:** The activities whereby a public transportation agency controls the probability or severity of the potential consequences of hazards.

**Safety Risk Probability:** The likelihood that a consequence might occur, taking as reference the worst foreseeable, but credible, condition.

**Safety Risk Severity:** The anticipated effects of a consequence, should the consequence materialize, taking as reference the worst foreseeable, but credible, condition.

**Serious Injury:** Any injury which:

- Requires hospitalization for more than 48 hours, commencing within seven days from the date that the injury was received;
- Results in a fracture of any bone (except simple fractures of fingers, toes, or nose);
- Causes severe hemorrhages, nerve, muscle, or tendon damage;
- Involves any internal organ; or
- Involves second- or third-degree burns, or any burns affecting more than 5 percent of the body surface.

**Small Public Transportation Provider:** A recipient or subrecipient of Federal financial assistance under 49 USC 5307 that has one hundred (100) or fewer vehicles in peak revenue service and does not operate a rail fixed guideway public transportation system.

**State:** A State of the United States, the District of Columbia, or the Territories of Puerto Rico, the Northern Mariana Islands, Guam, American Samoa, and the Virgin Islands.

**State of Good Repair:** The condition in which a capital asset is able to operate at a full level of performance.

**State Safety Oversight Agency:** An agency established by a State that meets the requirements and performs the functions specified by 49 USC 5329(e) and the regulations set forth in 49 CFR part 674.

**Transit Agency:** An operator of a public transportation system.

**Transit Asset Management (TAM) Plan:** The strategic and systematic practice of procuring, operating, inspecting, maintaining, rehabilitating, and replacing transit capital assets to manage their performance, risks, and costs over their life cycles, for the purpose of providing safe, cost-effective, and reliable public transportation, as required by 49 USC 5326 and 49 CFR part 625.

**Vehicle Revenue Miles (VRM):** The miles that vehicles are scheduled to or actually travel while in revenue service. Vehicle revenue miles include layover/recovery time and exclude deadhead; operator training; vehicle maintenance testing; and school bus and charter services.

**Acronyms:**

|         |                                                            |
|---------|------------------------------------------------------------|
| ADA     | Americans with Disabilities Act                            |
| AE      | Accountable Executive                                      |
| ASP     | Agency Safety Plan (aka PTASP)                             |
| BIL     | Bipartisan Infrastructure Law                              |
| CAP     | Corrective Action Plan                                     |
| CSO     | Chief Safety Officer                                       |
| DSR     | Department Safety Representative                           |
| FAST    | Fixing America's Surface Transportation Act                |
| FTA     | Federal Transit Administration                             |
| FY      | Fiscal Year                                                |
| GDOT    | Georgia Department of Transportation                       |
| GHCMPPO | Gainesville Hall County Metropolitan Planning Organization |
| GSC     | Gainesville Safety Committee                               |
| HAT     | Hall Area Transit                                          |
| KPI     | Key Performance Indicator                                  |
| MAP-21  | Moving Ahead for Progress in the 21 <sup>st</sup> Century  |
| MILSTD  | Military Standard                                          |
| MPO     | Metropolitan Planning Organization                         |
| NPRM    | Notice of Proposed Rulemaking                              |
| NPTSP   | National Public Transportation Safety Plan                 |
| NTD     | National Transit Database                                  |
| NTSB    | National Transportation Safety Board                       |
| PHA     | Preliminary Hazard Assessment                              |
| PPE     | Personal Protective Equipment                              |
| PTASP   | Public Transportation Agency Safety Plan                   |
| SMS     | Safety Management System                                   |
| SPT     | Safety Performance Target                                  |
| SRM     | Safety Risk Management                                     |
| TAM     | Transit Asset Management                                   |
| UPT     | Unlinked Passenger Trip                                    |
| USC     | United States Code                                         |
| VRM     | Vehicle Revenue Mile                                       |



## 1. Transit Agency Information

Hall Area Transit (HAT) is the public transportation system serving the city of Gainesville and Hall County. HAT offers two services: The first and largest of the two is a microtransit vanpool service. WeGo, operates M-F from 5am to 9pm. The second service known as the Gainesville Trolley offers shuttle service seasonally.

|                                                                                                |                                                                                                                                                           |                                      |                |
|------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|----------------|
| <b>Transit Agency Name</b>                                                                     | Hall Area Transit                                                                                                                                         |                                      |                |
| <b>Transit Agency Address</b>                                                                  | 687 Main Street, Gainesville, GA 30501                                                                                                                    |                                      |                |
| <b>Accountable Executive (Name and Title)</b>                                                  | Phillippa Lewis Moss, Community Services Director                                                                                                         |                                      |                |
| <b>Chief Safety Officer (Name and Title)</b>                                                   | Transit Operations Supervisor, Glenda Watts                                                                                                               |                                      |                |
| <b>Mode(s) of Service Provided (e.g., Fixed Route, Demand Response, ADA Paratransit, etc.)</b> | <ul style="list-style-type: none"> <li>Fixed Route Shuttle,</li> <li>Microtransit Vanpools Service</li> </ul>                                             | <b>List All FTA Funding Types</b>    | 5307           |
| <b>Vehicles Operated in Maximum Service, by Mode</b>                                           | <ul style="list-style-type: none"> <li>2 Trolleys</li> <li>Seasonal Shuttle Service</li> <li>22 Vehicles</li> <li>Microtransit Vanpool Service</li> </ul> |                                      |                |
| <b>Mode(s) of Service Contracted Out to Third Party Operators (TPOs)</b>                       | Not Applicable                                                                                                                                            |                                      |                |
| <b>Name of Third Party Operator (if applicable) and contact person</b>                         | Not Applicable                                                                                                                                            |                                      |                |
| <b>Does the agency provide transit services on behalf of another transit agency or entity?</b> | No                                                                                                                                                        | <b>Description of Arrangement(s)</b> | Not Applicable |

|                                                                                             |                |
|---------------------------------------------------------------------------------------------|----------------|
| <b>Name and Address of Transit Agency(ies) or Entity(ies) for Which Service Is Provided</b> | Not Applicable |
| <b>Are any transit employees represented by a Labor Union? If so please describe.</b>       | No             |
| <b>No. of Fixed Bus Routes:</b>                                                             | 4              |
| <b>Annual Vehicle Revenue Miles (VRM)</b>                                                   |                |
| <b>Annual Unlinked Passenger Trips (UPT)</b>                                                |                |

**Appendix D** includes all four HAT trolley bus route maps.

## 2. Safety Management

### 2.1 Safety Management Policy – 673.23(a)

HAT strives to provide the safest and most secure experience for the riding public and our employees. All levels of management and employees are accountable for the delivery of the highest level of safety performance, starting with the Community Services Director, who manages transit services for Gainesville-Hall. Every employee must practice workplace safety, use equipment, tools and materials properly, and be trained in the agency's work rules and procedures for his or her respective areas of responsibility, including contingency plans for abnormal and emergency conditions.

HAT is committed to:

- Supporting an organizational culture that fosters safe practices, encourages effective employee safety reporting and communication, and actively manages safety with the same attention to results as paid to other management systems of the organization;
- Integrating the management of safety as a primary responsibility of all managers and employees, including contractors;
- Defining for all staff, managers, and employees alike, their accountability and responsibility for the delivery of the organization's safety performance and the overall implementation of our Safety Plan;
- Establishing and implementing a proactive safety program to manage risks to a level that is acceptable and consistent with safety performance;
- Ensuring protections for any employee who discloses a safety concern through the employee safety reporting program;
- Complying with, and wherever possible, exceeding the expectations of legislative and regulatory requirements and standards;
- Ensuring all staff are provided with adequate and appropriate safety-related information, personal protective equipment (PPE) and training, are competent in safety management matters, and are allocated only to tasks commensurate with their skills;
- Communicating the purpose and benefits of the Safety Management System (SMS) to all staff, managers, supervisors, and employees. This communication will specifically define the duties and responsibilities of each employee throughout the organization and all employees will receive appropriate information and SMS training;
- Verify the SMP is signed by the Community Services Director (accountable executive) to convey that SMS is important to the highest level of the organization;
- Establishing and measuring our safety performance against realistic and data-driven safety performance indicators and safety performance targets;
- Continually improving our safety performance through management processes that ensure appropriate safety management actions are taken and are effective; and
- Verify externally supplied systems and services to support our operations are delivered to meet our safety performance standards.
- Verify that the strategies and guidelines to address infectious disease planning and response are consistent with the Centers for Disease Control and Prevention (CDC) and the Georgia Department of Public Health and local health authorities in order to minimize exposure to infectious diseases in accordance with 49 USC section 5329 (d)(1)(D).

This PTASP describes our safety efforts and programs, and through our thorough implementation of such efforts and programs we explicitly show our commitment to system safety based on SMS principles, as per 49 CFR Part 673 and requirements dictated in 49 USC 5329.

## 2.2 Employee Safety Reporting – 673.23(b)

Employees are required to embrace HAT's safety goals and objectives and are encouraged to report safety concerns, issues, or hazards. Executive management has established a safety reporting process for employees to voice their safety concerns without fear of retribution or blame. All frontline personnel will be responsible for utilizing this program as necessary. Our employees (including contractors) have a duty to report any unsafe condition to their supervisor, manager, or the Chief Safety Officer (CSO). Unsafe conditions may include issues with policies, procedures, physical conditions, events, information about an issue, among others. All violations of agency safety rules or procedures (including regulatory requirements of the agency) may result in disciplinary action. No action will be taken against any employee who communicates a safety condition through our reporting program unless such disclosure indicates an illegal act, gross misconduct or negligence, or a deliberate or willful disregard of our rules, policies and procedures. Once actions to remediate a safety violation have been determined, they shall be communicated throughout the organization and carried out.

## 2.3 Safety Management Policy Communication – 673.23(c)

HAT staff are informed of their responsibilities related to safety and the requirements of our Safety Plan during onboarding. Communicating the purpose and benefits of this Safety Plan and SMS principles among executive and senior management, supervisors and frontline staff are the most important jobs of all of our employees. All employees understand their respective safety roles and obligations and in identifying and assessing safety risks in the workplace and in agency operations. Fostering and reinforcing these obligations through regular agency-wide communications and programs are critical functions of senior management and the CSO including but not limited to:

- Safety meetings;
- Operator meetings with supervisors and managers;
- Newsletters;
- Safety bulletins;
- Safety emails and text message alerts;
- Radio supervisor communication with operators;
- One-on-one communication between supervisors and frontline employees;
- Meetings with contractors;
- Committee meetings; and
- Safety campaigns.

## 2.4 Safety Responsibilities

The purpose of this Safety Plan is to maintain a formal safety program and establish a coordinated safety effort responsive to the needs of the operating, maintenance, and support departments. We emphasize the goal of all personnel and contractors to work toward the common goal of minimizing the occurrence of customer and employee accidents and incidents by providing safe revenue service to our customers and a safe work environment for our employees.

The following personnel lead the organization in the implementation of our Safety Plan:

Accountable Executive – Community Services Director (Phillippa Lewis Moss, current incumbent)

- Establishes and sets an organizational example for safety objectives and goals;
- Directs human resources;
- Manages agency finances;
- Oversee operations and maintenance programs;
- Promotes and communicates safety policy and programs;
- Participates in regular meetings with key staff to understand the status of safety programs and data; and
- Ultimately holds responsibility for all agency safety outcomes.

Chief Safety Officer (CSO) – Transit Operations Supervisor (Glenda Watts)

- Designated by the Community Services Director to manage and implement the Safety Plan throughout the agency;
- Regularly reports to the Community Services Director to provide status reports on HAT's safety program implementation;
- Manages the employee safety reporting program;
- Chairs safety meetings with key departmental managers including operations and maintenance;
- Participates in formal meetings with the FTA and GDOT on safety regulatory and program topics;
- Reports Safety Performance Targets (SPTs) to the Gainesville-Hall Metropolitan Planning Organization (GHMPO);
- Develops and implements safety policies, procedures, and programs;
- Supervises and oversees work of assigned safety staff, conducts performance reviews with staff, and initiates appropriate actions related to such;
- Directs the hazard management process and provides notification of reportable accidents, incidents, and hazardous conditions;
- Investigates employee and vehicle accidents/incidents and injuries and works to develop programs to reduce accidents and injuries;
- Conducts inspections and research safety codes, standards, and regulations;
- Compiles and analyzes health and safety statistics; produces reports, records, documents, and manifests; accesses and updates database files;
- Coordinates staff safety meetings and attends meetings, conferences and group functions related to safety;
- Develops and conducts training sessions relating to safety issues;
- Identifies health and safety concerns, analyzes reports and information, develops programs for accident/injury prevention, and submits recommendations to reduce frequency of accidents;
- Develops departmental and organizational Key Performance Indicators (KPI); and
- Conducts risk identification, evaluation, control, funding, and administration.

The CSO has a direct line of reporting to the Community Services Director.

In addition, SMS implementation is supported by other positions within the HAT management structure, as well as key staff including:

- Public Works Director – This position falls under the Department of Public Works of the City of Gainesville;

- Fleet Manager – This position reports to the Public Works Director and is responsible for maintenance of the transit vehicles;
- Community Services Deputy Director/HAT General Manager;
- HAT Vehicle Operator/Trainer; and
- Vehicle Operator/Trainers.

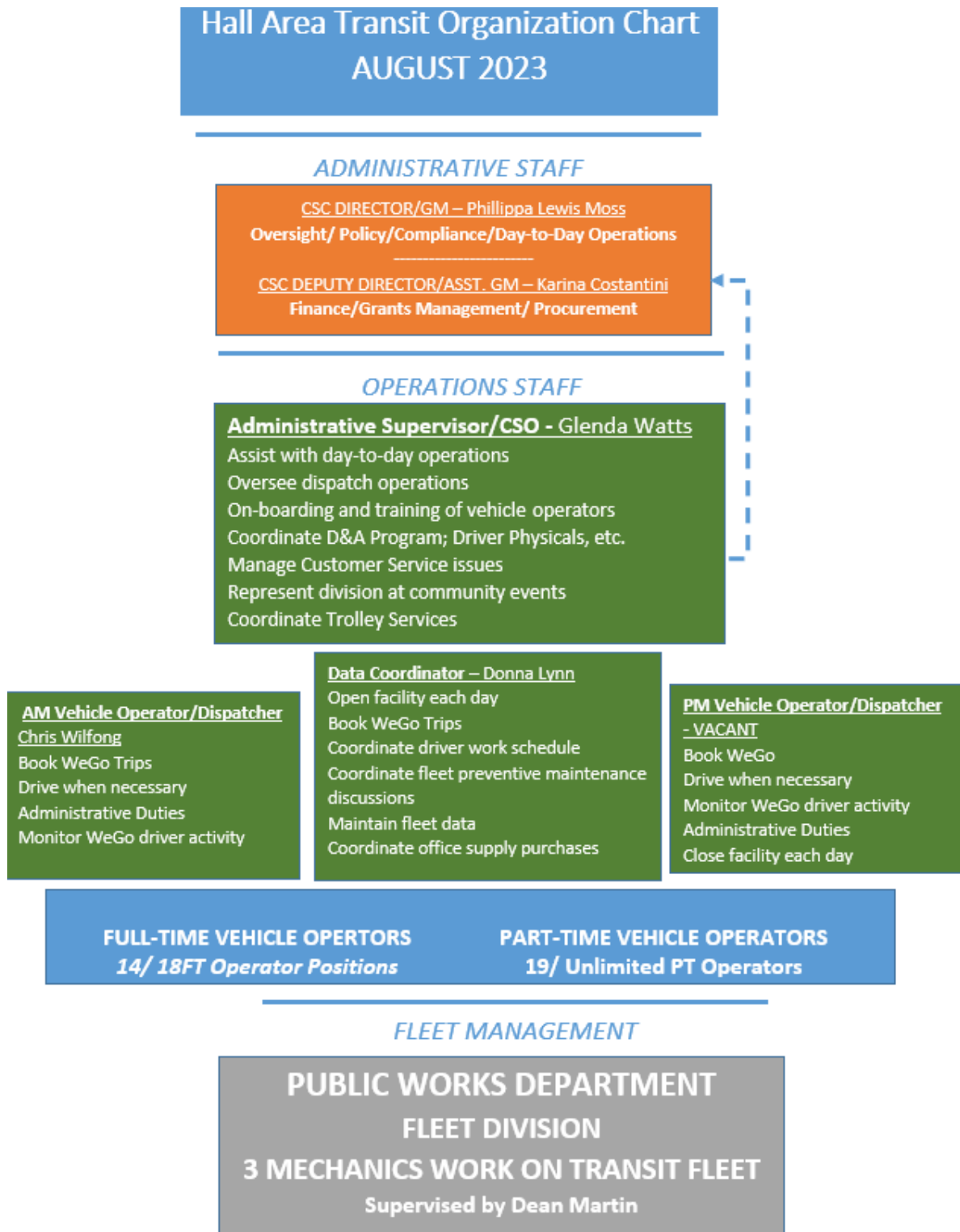
These personnel have the following authorities, accountabilities, and responsibilities:

- Participate as members of HAT Safety Committee;
- Complete training on Safety Plan elements;
- Oversee day-to-day operations of the Safety Plan in their departments;
- Modify policies in their departments consistent with implementation of the Safety Plan, as necessary; and
- Provide subject matter expertise to support implementation of the Safety Plan as requested by the Community Services Director or the CSO, including Safety Risk Management activities, investigation of safety events, development of safety risk mitigations, and monitoring of mitigation effectiveness.

Additionally, maintenance of transit vehicles is performed by the City of Gainesville Department of Public Works.

The overall HAT Organization Chart, which includes the applicable executive management positions/departments can be found in on the following page.

Figure 1 Hall Area Transit Organization Chart



## 2.5 Safety Committee

The CSO will convene monthly meetings of the Safety Committee to discuss safety program issues, safety data/performance indicators, Safety and Transit Asset Management (TAM) Plan updates, among various other issues that pertain to overall agency safety matters. The Safety Committee is an executive-level function that will at minimum include the Community Services Director, key representatives from Operations and Maintenance, and will be chaired by the CSO. The objectives of regular meetings of the Safety Committee are to ensure that the Community Services Director is well-versed in the implementation of the Safety Plan, KPI, and other important data, and that executive-level staff have a regular multi-disciplinary forum to discuss pertinent safety issues and policy. The official description of the Safety Committee activities and requirements is described in the Gainesville Safety Committee Policy (2021) below.

### PURPOSE

The purpose of this policy is to establish the Gainesville Safety Committee (GSC). This program shall be a tool utilized to encourage a culture of safety throughout all City departments and physical assets.

The City of Gainesville is concerned about the safety of our employees and citizens and the protection of property, both public and private. Risk Management has determined that one way to address these concerns effectively is through employee safety education and initiatives communicated through departmental representatives.

### STATEMENT OF POLICY

It shall be the policy of the City of Gainesville to provide the highest degree of safety and health for employees and the general public.

### ORGANIZATION

Gainesville Safety Committee shall be composed of eleven Department Safety Representatives who reflect the departments within the main physical assets of the City. The City's Risk Manager shall serve as the Chairperson and take responsibility of the committee.

Sub-committees shall be established for departments with multiple divisions, with the purpose of dividing specific tasks outlined by GSC and providing recommendations to the committee based on departmental needs. Departmental sub-committees shall consist of one employee per division within the department.

Gainesville Safety Committee will be composed of one member per department at any given time, and shall be structured as such:

#### Departments/Physical Assets Represented

- Administrative Services – Risk Manager
- City Manager's Office
- Communications and Tourism
- Finance
- Economic and Community Development
- Public Works
- Water Resources
- Parks and Recreation



- Fire
- Police
- Transit/Community Services
- Golf Course
- Information Technology

At the recommendation of the Risk Manager and Administrative Services Director, each of the representing department heads shall select and approve an employee to be their Department Safety Representative (DSR).

#### EXPECTATIONS OF COMMITTEE MEMBERS

All Department Safety Representatives shall attend, participate and represent the department, and physical assets in which their department/divisions reside, at the Gainesville Safety Committee meetings. Representatives shall serve as departmental safety leaders, promoting safety in the workplace by exhibiting safety awareness, encouraging employee involvement, and leading departmental efforts to identify and mitigate identified hazards and exposures.

The DSR shall communicate expectations, share discussions and safety concerns with the subcommittee members and employees of the departments they represent.

DSR's will also bring departmental safety concerns to the Committee for review and possible department director recommendations.

It is the responsibility of every Department Safety Representative to maintain employee and department confidentiality regarding any identifying information that might be disclosed during meetings.

#### KEY OBJECTIVES OF GAINESVILLE SAFETY COMMITTEE

- Review accidents and injuries, claim summaries, and loss analyses with the purpose of developing strategies for preventing reoccurrences of similar incidents.
- Develop safe work practices and review departmental safety plans (active shooter procedures, weather-related emergency response, etc.).
- Develop, coordinate, and conduct safety trainings for City employees.
- Inspect City-owned properties, identify hazards/potential loss exposures, and develop mitigation strategies.
- Make recommendations to Department Directors on necessary measures to mitigate accident/injuries, and to meet compliance with inspection recommendations.

#### MEETING SCHEDULE

The Gainesville Safety Committee shall meet at least once every other month. The departmental sub-committees shall meet a minimum of once per month or more if needed, which shall be determined by the Risk Manager and Department Safety Representative. These meetings can consist of a very short safety topic or concern similar to a "tailgate talk".

#### ATTENDANCE

Each Department Safety Representative should be present for every meeting, if a representative cannot attend for a valid reason, he/she should notify the City's risk manager prior to the meeting. More than two absences without valid reasoning may result in dismissal.

#### SAFETY INSPECTIONS

The City's Risk Manager and DSR will perform two safety related inspections of their department's facilities per year. Following the first bi-annual inspection, a detailed report will be submitted to the Department Director and Department Safety Representative to include necessary action items and recommendations, with an expected date to meet compliance. A copy of the inspection report will also be submitted to the Administrative Services Director. The Risk Manager and Department Safety Representative will conduct a second inspection with the fundamental purpose of verifying compliance with action items and recommendations from the first inspection. The length of time between the first and second inspection should be no longer than a 3-month period. A response to recommendations shall be submitted to Risk Management for record keeping and quality control purposes. The Risk Manager shall provide feedback and resources to the Department Safety Representative as needed.

## 3. Safety Risk Management (673.25)

### 3.1 Safety Risk Management Program

By adopting this PTASP, HAT is establishing the Safety Risk Management process presented below for identifying hazards and analyzing, assessing, and mitigating safety risk in compliance with the requirements of 49 CFR Part 673.25. The Safety Risk Management processes described in this section are designed to implement the HAT SMS.

HAT promotes the proactive identification and evaluation of hazards before they escalate into accidents or incidents. This Safety Plan and its programs must be effective in identifying and minimizing hazards in the operational environment. All operations must be viewed from a systems perspective in that the safety-critical functions of one group may impact those of one or more others. This focus on system safety is meant to foster the understanding of the interdependence of actions on overall safety. As such, our hazard management program involves a multi-disciplinary review process that is ultimately managed by the Safety Committee, led by the CSO. There are three basic objectives:

- Hazard identification;
- Hazard assessment; and
- Safety risk mitigation.

### 3.2 Hazard Identification

Hazard identification and resolution is a core element of the Safety Plan emphasizing timely correction of unsafe conditions, anticipated and reconciled before serious accident, injury, or damage occurs. Our risk management program includes the following practices:

- Employee safety reporting;
- Driver, dispatcher, supervisory and maintenance performance information;
- Rules compliance checks;
- ADA compliance reviews;
- Asset conditions assessments;
- Camera and event recorder reviews;
- Environmental information;
- Safety observations;
- Pre- and post-trip inspections;
- Vehicle, facility and equipment inspections;
- Internal safety investigations;
- Fitness for duty checks;
- Accident reports;
- Compliance programs;
- Safety Committee reviews; and
- Public feedback/complaints.

HAT emphasizes the timely identification and correction of unsafe conditions, anticipated, and reconciled before serious accident, injury, or damage occurs. To ensure we provide as safe and reliable transportation services as possible, we have established a process by which hazards are identified, analyzed for potential impact on the operating system, and resolved in a manner acceptable to management and applicable regulatory agencies. All management, staff,

contractors, and suppliers are required to implement high standards of safety and system assurance throughout the design, construction, testing, and operational phases of our projects. Hazards which cannot be eliminated with design mitigations and include the implementation of safety warning devices are usually addressed by training, and/or written procedures to prevent mishaps. Most hazards are identified in the field, reported, entered in reports, and are addressed by the responsible departments through routine corrective measures that do not require special attention.

Hazards can be identified through a host of sources ranging from daily experience (accidents, incidents, or safety concerns), gathered data, information submitted by patrons, to detailed analyses and assessments of existing conditions, among others. Once hazard causes, consequences, and likelihood of occurrence have been assessed, priorities for resolution can be established. The risks associated with hazards are accepted, minimized, controlled, or identified for future remedy. Safety efforts must, however, continue to ensure that the implementation of hazard remedies do not create new safety concerns.

### 3.3 Hazard Assessment

Hazard assessments shall include specific inputs, reviews, and comments from any department and personnel, as necessary. To categorize the severity of a hazard, the likely effects on passengers, employees, general public, and assets must be established. Hazard severity ratings are based on categories from Military Standard 882E (MILSTD-882E) and require system key agency stakeholders to make subjective determinations of the worst case that could be anticipated to result from design inadequacies, human error, component failure or malfunction. Hazard severity categories are defined to provide a qualitative measure of the worst credible mishap from resulting from personnel error, environmental conditions, design inadequacies, and procedural deficiencies for a system, subsystem or component failure or malfunction. **Table 1** below summarizes the hazard severity categories. It reflects the principle that not all hazards pose an equal amount of risk to personnel safety.

Table 1 – Hazard Severity

| Characteristics        |                                                            |                                                                                   |                                                         |                                                                                                      |
|------------------------|------------------------------------------------------------|-----------------------------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------------------------------------------------------|
| Severity Level         | People                                                     | Equipment/Services                                                                | Financial                                               | Reputational                                                                                         |
| <b>Catastrophic 1</b>  | Several deaths and/or numerous severe injuries (per event) | Total loss of equipment or system interruption, requiring months to repair        | Estimated loss in excess of \$5 million                 | Ongoing media coverage, irreparable reputational damage, government intervention (weeks-months)      |
| <b>Critical 2</b>      | Low number of deaths and/or severe injuries (per event)    | Significant loss of equipment or system interruption, requiring weeks to repair   | Estimated loss in the range of \$500,000 to \$5 million | Prolonged media campaign, serious reputational damage, sustained government involvement (days-weeks) |
| <b>Major 3</b>         | Minor injury and possible serious injury (per event)       | Some loss of equipment or system interruption, requiring 7 days or less to repair | Estimated loss in the range of \$50,000 to \$500,000    | Adverse media coverage, reputational damage, government involvement                                  |
| <b>Marginal 4</b>      | Possible minor injury (per event)                          | Some loss of equipment, no system interruption, less than 24 hours to repair      | Estimated loss in the range of \$1000 to \$49,999       | Local media coverage and some reputational damage                                                    |
| <b>Insignificant 5</b> | No injury                                                  | Minor damage to equipment, no system interruption, no immediate repair necessary  | Estimated loss is likely less than \$1000               | No adverse media or reputational damage                                                              |

The likelihood that a hazard will occur during the planned life expectancy of a system element, subsystem, component, or daily operational function can be described subjectively in potential occurrences per unit time, event, population, items or activity. A qualitative hazard likelihood may be derived from research, analysis, and evaluation of historical safety data or a similar system. The CSO, departmental managers or the Safety Committee can assign a likelihood rating to a particular event or a specific hazard. Supporting rationale for assigning a hazard likelihood is documented in hazard analysis reports, memos, or minutes from meetings. The assessment of the likelihood of hazard occurrence will consider specific system operations based on the current system configuration. Hazard likelihood levels to be considered are shown in Table 2 below

Table 2 – Hazard Likelihood

| Likelihood             | Specific Item                                                                                           | Fleet / Inventory                      | Frequency                                                     |
|------------------------|---------------------------------------------------------------------------------------------------------|----------------------------------------|---------------------------------------------------------------|
| <b>A</b><br>Frequent   | Likely to occur frequently in the life of an item                                                       | Continuously experienced               | 26 or more events in a year                                   |
| <b>B</b><br>Probable   | Will occur often in the life of an item                                                                 | Will occur frequently in the system    | 13 to 25 events in a year                                     |
| <b>C</b><br>Occasional | Likely to occur sometime in the life of an item                                                         | Will occur several times               | 6 to 12 events in one year, or less than 24 events in 5 years |
| <b>D</b><br>Remote     | Unlikely but possible to occur in the life of an item                                                   | Unlikely, but can be expected to occur | 1 to 5 events in one year or less than 10 events in 10 years  |
| <b>E</b><br>Improbable | Unlikely to occur but possible                                                                          | Unlikely to occur, but possible        | 1 event in 25 years                                           |
| <b>F</b><br>Eliminated | Incapable of occurrence. This level is used when potential hazards are identified and later eliminated. |                                        |                                                               |

The Hazard Risk Index (**Table 3**) combines hazard categories, severity and probability to constitute a chart to assist in the evaluation of specific hazards and their associated levels of risk.

Table 3 – Hazard Risk Index

| Hazard Categories |                   |               |            |               |                    |
|-------------------|-------------------|---------------|------------|---------------|--------------------|
| Frequency         | 1<br>Catastrophic | 2<br>Critical | 3<br>Major | 4<br>Marginal | 5<br>Insignificant |
| <b>A</b>          | <b>1A</b>         | <b>2A</b>     | <b>3A</b>  | <b>4A</b>     | <b>5A</b>          |

|                        |           |           |           |           |           |
|------------------------|-----------|-----------|-----------|-----------|-----------|
| Frequent               |           |           |           |           |           |
| <b>B</b><br>Probable   | <b>1B</b> | <b>2B</b> | <b>3B</b> | <b>4B</b> | <b>5B</b> |
| <b>C</b><br>Occasional | <b>1C</b> | <b>2C</b> | <b>3C</b> | <b>4C</b> | <b>5C</b> |
| <b>D</b><br>Remote     | <b>1D</b> | <b>2D</b> | <b>3D</b> | <b>4D</b> | <b>5D</b> |
| <b>E</b><br>Improbable | <b>1E</b> | <b>2E</b> | <b>3E</b> | <b>4E</b> | <b>5E</b> |
| <b>F</b><br>Eliminated | <b>1F</b> | <b>2F</b> | <b>3F</b> | <b>4F</b> | <b>5F</b> |

| Hazard Risk Index      | Risk Decision Criteria                        |
|------------------------|-----------------------------------------------|
| Unacceptable           | Hazard must be mitigated                      |
| Undesirable            | Requires acceptance from management           |
| Acceptable with Review | Hazard may be accepted with management review |
| Acceptable             | Risk level is acceptable                      |
| Eliminated             | No hazard remains                             |

### 3.4 Safety Risk Resolution

Once a risk has been evaluated, the agency will determine a course of action to address a given risk. As per the process above, a risk may be eliminated by eliminating the source of the hazard. For example, if a special service route has experienced incidents, such hazards will be eliminated when such special service is also eliminated. In other instances, for example, the CSO and Safety Committee may utilize accident/incident data over time to discuss the hazards of vehicle rear-endings and evaluate the type, severity and probability of these accidents, and mitigation measures to prevent these mishaps in the future. Such mitigations may include new standard operating procedures, policies, additional training requirements, public awareness campaigns, or even vehicle design changes.

This methodology may be applied for the analysis of risks of day-to-day operations as well as for preliminary hazard assessments (PHA) when designing new system infrastructure. During the safety certification process to develop system expansions, identified hazards can be addressed by designing system elements for minimum risk, and/or incorporating safety and warning devices.

### 3.5 Safety Risk Tracking

Some more complex hazards may require the use of a Safety Risk Register which may consist of the following information:

- Assigned hazard number;
- Date hazard identified;
- Hazard title;
- Hazard description;
- Sources from which the hazard was identified;
- The element of operation affected by the hazard;
- Initial hazard classification;
- Current hazard classification; and
- Corrective Action Plan (CAP).

The Register, when used, is updated regularly until the hazard CAP has been closed out. All captured data is analyzed for the identification of developing trends to ensure future safety risks/hazards can be mitigated and/or eliminated. A sample log is displayed below:

| Hazard ID | Hazard Type | Source | Identification Date | Description | Hazard Rating (Likelihood and Consequence) | Mitigation | Status of feedback with reporter (if applicable) | Updated Hazard Rating (after mitigation) |
|-----------|-------------|--------|---------------------|-------------|--------------------------------------------|------------|--------------------------------------------------|------------------------------------------|
|           |             |        |                     |             |                                            |            |                                                  |                                          |
|           |             |        |                     |             |                                            |            |                                                  |                                          |

## 4. Safety Assurance – 673.27 (a)

The purpose of Safety Assurance is to evaluate the overall effectiveness of safety risk controls established under the Safety Risk Management program. The Community Services Director and CSO are responsible for monitoring and evaluating day-to-day operations to ensure that: 1) emerging risks are identified, 2) HAT is compliant with regulatory requirements applicable to the Safety Plan, and 3) that our safety programs are meeting our safety goals and objectives. Safety Assurance programs provide important feedback and data into the Safety Risk Management process and vice versa to promote safer operations. Through our Safety Risk Management and Safety Assurance activities, we will evaluate the adequacy of procedures, processes, personnel performance, our data collected, and compliance with procedures and programs.

### 4.1 Safety Performance Monitoring and Measuring – 673.27 (b)

49 CFR Part 673.27 requires transit agencies to establish activities to:

- Monitor its system for compliance with, and sufficiency of, the agency's procedures for operations and maintenance;
- Monitor its operations to identify any safety risk mitigations that may be ineffective, inappropriate, or were not implemented as intended;
- Conduct investigations of safety events to identify causal factors; and
- Monitor information reported through any internal safety reporting programs.

### 4.2 Monitoring Operations and Maintenance Compliance – 673.27(b)(2)

The Community Services Director has the ultimate responsibility of affording the riding public and employees safe and secure operations. Each employee is required to carry out specific system safety responsibilities in compliance with their job specifications, agency rules and regulations and this Safety Plan. Each department generates its own performance data used for the detection of trends or problems in operations and maintenance prior to the development of a major safety concern. Among the various safety assurance activities overseen by the Community Services Director and CSO include:

- Fleet operations;
- Road supervision;
- Fleet maintenance;
- Drug and Alcohol Program;
- TAM;
- Resource planning;
- Internal operations reviews;
- Accident/incident investigations and other means to determine causal factors;
- Contractor safety efforts;
- Data collection and analysis; and
- Security activities.

HAT employees responsible for responding to an accident are also required to understand the Vehicle Accident Procedure (2022). The City of Gainesville's Risk Management Guidelines (2021) and Accident Review Panel Policy specifically detail procedures for investigating accidents and



issuing recommendations to prevent recurrence. As outlined in the Policy, key objectives of the Accident Review Panel are:

- To assist the City in the effective implementation of its safety programs;
- To gather data to identify trends and to create statistical reports to assist in future loss control efforts;
- To determine whether accidents were preventable or non-preventable; and
- To make recommendations to Department Directors to prevent recurrence of similar accidents in the future.

It is the task of the CSO to monitor and measure the safety performance of operations through data provided from the various departments and report to the Community Services Director and Safety Committee periodically. Using collected data and assessing trends, we develop minimum performance standards to meet agency safety targets and goals. From there, we may utilize KPI that show us whether or not we are achieving our safety targets and goals. Selected data is accumulated and analyzed for ongoing trending and performance measurement, including fatalities, injuries to passengers and/or personnel, system reliability, and other safety related events. This data comes from various sources including, but not limited to:

- Event reports;
- Observations of operations reports;
- Internal and external inspection, survey, and audit reports;
- Safety suggestions from employees and customers;
- Historical knowledge;
- Seasonal events and effects;
- Environmental considerations;
- New equipment or facility deployments;
- Fleet issues;
- Process reviews and audits;
- Training efforts; and
- Peer reviews.

Monitoring and measurement of our safety assurance program establishes a baseline which we can use to compare criteria and conditions at other specific points in time. Once a baseline is established through monitoring and measurement, data can be used as criteria in evaluating operations to reduce risk and overall safety objective/goal achievement. Ongoing monitoring is built into our operations, performed continually, and responsive to change. Monitoring includes regular management and supervisory review activities, comparisons, reconciliations, and other routine actions. All data is overseen by the Transit Administrative Coordinator.

The CSO maintains a list of safety risk mitigations in a Safety Risk Register. The mechanism for monitoring safety risk mitigations varies depending on the mitigation.

The CSO establishes one or more mechanisms for monitoring safety risk mitigations as part of the mitigation implementation process and assigns monitoring activities to the appropriate director, manager, or supervisor. These monitoring mechanisms may include tracking a specific metric on daily, weekly, or monthly logs or reports; conducting job performance observations; or other activities. The CSO will endeavor to make use of existing processes and activities before assigning new information collection activities.

The CSO and Safety Committee review the performance of individual safety risk mitigations during Safety Committee meetings, based on the reporting schedule determined for each

mitigation, and determine if a specific safety risk mitigation is not implemented or performing as intended. If the mitigation is not implemented or performing as intended, the Safety Committee will propose a course of action to modify the mitigation or take other action to manage the safety risk. The CSO will approve or modify this proposed course of action and oversee its execution.

#### 4.3 Safety Performance Measures and Targets – 673.11(a)(3)

Among the various KPI that we use are the four safety performance measures that are required by the National Public Transportation Safety Plan (NPTSP): Fatalities, Injuries, Safety Events and System Reliability, as defined below:

- Fatalities – Total number of reportable<sup>1</sup> fatalities and rate per total vehicle revenue miles (VRM) by mode;
- Injuries – Total number of reportable injuries and rate per total VRM by mode;
- Safety Events – Total number of reportable events and rate per total VRM by mode; and
- System Reliability – Mean distance between major mechanical failures by mode.

These safety performance measures are based on data submitted to the National Transit Database (NTD). Our annual performance targets for these measures for FY 2024 are as below in **Table 4**. These safety performance targets will be shared with GHMPO to aid in the planning process. HAT will coordinate with GDOT and GHMPO in the selection of state and regional performance targets as requested.

Table 4 – FY 2024 Safety Performance Measures and Targets<sup>2</sup>

| Motorbus (per 100,000 VRM) |            |                     |          |                   |               |                        |                      |
|----------------------------|------------|---------------------|----------|-------------------|---------------|------------------------|----------------------|
| Mode - MB                  | Fatalities | Rate* of Fatalities | Injuries | Rate* of Injuries | Safety Events | Rate* of Safety Events | System Reliability** |
| 2020 Actual                | 0          | 0.00                | 0        | 0.00              | 3             | 1.26                   | 17,684               |
| 2021 Actual                | 0          | 0.00                | 0        | 0.00              | 2             | 0.00                   | N/A                  |
| 2022 Actual                | 0          | 0.00                | 0        | 0.00              | 0             |                        |                      |
| Average                    | 0          | 0.00                | 0        | 0.00              | 2             |                        |                      |
| 2024 SPT                   | 0          | 0.00                | 0        | 0.00              | 2             |                        |                      |

<sup>1</sup> The thresholds for “reportable” fatalities, injuries, and events are defined in the NTD Safety and Security Reporting Manual.

<sup>2</sup> NTD data from May S&S Time Series – May 2023-230907, downloaded October 5, 2023

| Demand Response (per 100,000 VRM) |            |                     |          |                   |               |                        |                      |
|-----------------------------------|------------|---------------------|----------|-------------------|---------------|------------------------|----------------------|
| Mode - DR                         | Fatalities | Rate* of Fatalities | Injuries | Rate* of Injuries | Safety Events | Rate* of Safety Events | System Reliability** |
| 2020 Actual                       | 0          | 0.00                | 0        | 0.00              | 3             | 1.90                   | 15,065               |
| 2021 Actual                       | 0          | 0.00                | 0        | 0.00              | 2             | 2.21                   | 7,549                |
| 2022 Actual                       | 0          | 0.00                | 0        | 0.00              | 3             |                        |                      |
| Average                           | 0          | 0.00                | 0        | 0.00              | 3             |                        |                      |
| 2024 SPT                          | 0          | 0.00                | 0        | 0.00              | 3             |                        |                      |

\*rate = events per 100,000 vehicle revenue miles / \*\*System Reliability = miles between major mechanical failures

## 5. Safety Promotion

Safety Promotion fosters a positive safety culture and improves safety performance by increasing safety awareness through training and communication. Appropriate training for all employees regardless of their position within the agency provides knowledge for a successful safety program. Through communication of lessons learned and safety performance data, employees are made aware of safety priorities and concerns as they relate to their individual job tasks and the entire organization.

### 5.1 Safety Training

All new and existing employees undergo Safety Plan familiarization training. Employees at all levels of the agency need to understand 1) what the Safety Plan is, 2) how it supports the agency's mission, and 3) what their specific individual Safety Plan responsibilities are. This core element of our comprehensive safety training program applies to all HAT employees directly responsible for safety, including:

- Community Services Director and CSO;
- Bus operators;
- Dispatchers;
- Maintenance technicians; and
- Managers and supervisors.

Our safety training programs include, but are not limited to, the following:

- Employee Training;
  - Professional Driving;
  - Safety Best Practices;
  - ADA and Sensitivity, Lifts, Ramps, & Securement;
  - Accident and Emergency Procedures;
  - Drug and Alcohol Policy;
  - Defensive Driving;
  - Pedestrian Awareness;
  - Active Shooter, Fire Safety, Inclement Weather;
- Standards of Conduct;
- Compliments and Complaints Recording;
  - Reporting Safety and Personal Complaints;
  - Anti-Retaliation Policy;
- Dispatch and Reservationist Procedures;
  - Daily Operations Report;
  - Opening Building Procedures;
- Vehicle Preventative Maintenance Policy and Program (for technicians);
  - Preventative Maintenance;
  - Warranty;
  - Road Calls/Incidents;
  - Safety Inspections;
  - FTA Regulatory Requirements;
  - Maintenance Checklist;
- Operator Training Program
  - Operator Rule Book;

- General Rules and Regulations;
- Safety:
  - Operator Safety;
  - Safe Driving Habits;
  - Reporting Procedures for Accidents and Incidents;
  - Determination of Accident Preventability;
  - Substance Abuse Policy;
- General Code of Conduct;
- Customer Relations; and
- General Operational Duties.

HAT has developed job specifications for all job classifications which require certain skills training in order for personnel to perform job functions safely. For certain positions this will include initial as well as refresher training. HAT maintains records of all employees upon hire and manages their progress through training, annual recertification and retraining if required.

## 5.2 Safety Communication

All employees, from the Community Services Director to frontline personnel, shall communicate the virtues and requirements of our Safety Plan and program elements. Safety communication activities ensure that all employees and contractors are aware of the following goals and responsibilities:

- The observance of all agency standard operating procedures, policies, and plans;
- The need to systematically identify safety hazards, mitigate risk and reduce fatalities and injuries resulting from transit operations;
- The need to reduce the injury incidence rate by minimizing exposure to unsafe conditions and reducing hazardous employee behavior;
- Providing safe and efficient transit services by ensuring that all vehicles, equipment and facilities are regularly inspected, maintained and serviced as needed; and
- Achieving 100 percent of scheduled routine inspections, preventative and regular maintenance work is completed on time, and essential repairs addressed in a designated time.

Further, HAT encourages employees and contractors to be mindful of their safety responsibilities, and review various safety issues, recommendations, policies, etc. by various means which include but are not limited to:

- Employee Safety Reporting;
- Monthly Safety meetings;
- Operator meetings with supervisors and managers;
- Newsletters;
- Safety bulletins and memos to all staff;
- Safety emails;
- Text message alerts;
- Radio supervisor communication with operators;
- One-on-one communication between supervisors and frontline employees;
- Meetings with contractors;
- Committee meetings; and
- Safety campaigns.

A positive safety culture focuses on finding and correcting systemic issues rather than finding someone or something to blame. A positive safety culture flourishes in an environment of trust, encouraging error-reporting and discouraging covering up mistakes. The need to address behavior that is malicious or recklessly negligent must be balanced with the need for a just culture that is not excessively punitive. A positive safety culture goes beyond simply adhering to procedures. It is demonstrated when employees carry out their duties correctly, with alertness, full knowledge, sound judgment, and a sense of accountability.

## 6. Annual Update Process

As a part of the annual review process, HAT will ensure that the Safety Plan will be developed in cooperation with frontline employee representatives pursuant to 49 USC 5329(d)(1)(B). The CSO will review and update this Safety Plan annually. The updated version of the Plan will be signed by the Community Services Director and approved by the Gainesville City Council. The newly authorized version will be reissued to all transit personnel for their perusal and comprehension. HAT will maintain all documents that are related to the implementation of this Safety Plan and results from SMS processes and activities. These documents will be made available upon request by the FTA or other related federal entity. All such documents will be maintained for a minimum of three years after they are created. The annual PTASP review will follow the update activities and schedule provided below.

Table 5 - Annual Review/Update Timeline

| Task                                                                                                                                                                                                         | Feb                                                                               | Mar | Apr | May                                                                                | Jun                                                                                 | Jul | Aug | Sept | Oct                                                                                   | Nov | Dec                                                                                   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|-----|-----|------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-----|-----|------|---------------------------------------------------------------------------------------|-----|---------------------------------------------------------------------------------------|
| Review Agency Operations                                                                                                                                                                                     |  |     |     |                                                                                    |                                                                                     |     |     |      |                                                                                       |     |                                                                                       |
| Review SMS Documentation <ul style="list-style-type: none"><li>• <i>Safety Policy;</i></li><li>• <i>Risk Management;</i></li><li>• <i>Safety Assurance; and</i></li><li>• <i>Safety Promotion.</i></li></ul> |                                                                                   |     |     |  |                                                                                     |     |     |      |                                                                                       |     |                                                                                       |
| Review Previous Targets and Set or Continue Targets                                                                                                                                                          |                                                                                   |     |     |   |                                                                                     |     |     |      |                                                                                       |     |                                                                                       |
| Report Targets to National Transit Database (NTD), MPO                                                                                                                                                       |                                                                                   |     |     |                                                                                    |  |     |     |      |                                                                                       |     |                                                                                       |
| Make Any Necessary Adjustments to PTASP                                                                                                                                                                      |                                                                                   |     |     |                                                                                    |                                                                                     |     |     |      |  |     |                                                                                       |
| Update Version No., Adopt & Certify Plan Compliance                                                                                                                                                          |                                                                                   |     |     |                                                                                    |                                                                                     |     |     |      |                                                                                       |     |  |

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## Appendix A: PTASP Relationship to Other Federal Laws & Regulations

### 1. Public Transportation Safety Program Rule - 49 USC § 5329

The Public Transportation Safety Program Rule establishes substantive and procedural rules for FTA's administration of the Public Transportation Safety Program authorized by 49 USC § 5329. The rule establishes FTA's SMS approach to the development and implementation of the Safety Program. Further, it sets rules of practice for the FTA's enforcement authority and describes the contents of a National Public Transportation Safety Plan.

#### National Public Transportation Safety Plan (NPTSP)- section 5329(b)

Through the NPTSP, the FTA has adopted the principles and methods of SMS as the basis for enhancing the safety of public transportation in the United States. The NPTSP is a policy document, communications tool, and a repository of standards, guidance, best practices, tolls, technical assistance, and other resources.

This Safety Plan was written in accordance to the Public Transportation Safety Program Rule and the NPTSP.

### 2. Public Transportation Agency Safety Plan (PTASP) Rule - 49 CFR Part 673

The Federal Transit Administration (FTA) published a final rule for PTASP as authorized by the Moving Ahead for Progress in the 21st Century Act (MAP-21). This final rule requires States and certain operators of public transportation systems that receive Federal financial assistance under Urbanized Area Formula Program (49 USC § 5307) to develop safety plans that include the processes and procedures to implement Safety Management Systems (SMS). Transit operators must certify they have a safety plan, meeting the requirements of the rule, in place by July 20, 2020.

### 3. Transit Asset Management (TAM) Rule - 49 CFR Part 625

The PTASP final rule applies to only Section 5307 recipients and sub-recipients, and the TAM rule applies to all operators of public transit. However, the two plans can support one another by providing useful data for agency use and NTD reporting. Pursuant to 49 CFR Part 625, condition assessments were performed as part of safety risk management and safety assurance activities. The results of TAM condition assessments, and subsequent SMS analysis can help prioritize a transit agency's TAM Plan elements. Condition assessments help identify potential safety issues, which could undergo a safety risk assessment as part of safety risk management. Further, TAM data and analysis can also be used for performance monitoring and measurement as part of safety assurance. Results of safety risk assessments and safety performance monitoring and measurement can guide the prioritization of an asset for repair or replacement.

### 4. National Transit Database (NTD) Rule 49 USC 5335(a)

Transit agency's receiving funding from the Urbanized Area Formula Program (5307) or Rural Formula Program (5311) are required to submit data to the NTD in uniform categories. Agencies submit reports to NTD each fiscal year. The PTASP rule and NTD reporting rule are related, as both rules require agencies to track data based on the same data points; fatalities, injuries and

safety events per total revenue vehicle mile by mode, with the additional requirement of mean distance between major mechanical failures.

## Appendix B: Approval by Governing Body

I hereby certify on behalf of Hall Area Transit, that on \_\_\_\_\_, 2024,  
the Gainesville City Council approved the enclosed Agency Safety Plan in accordance  
with 49 CFR 673.11(a)(1).

Signature of Authorized Official: \_\_\_\_\_

Printed Name and Title: \_\_\_\_\_

Date: \_\_\_\_\_

## Appendix C: GDOT Plan Certification

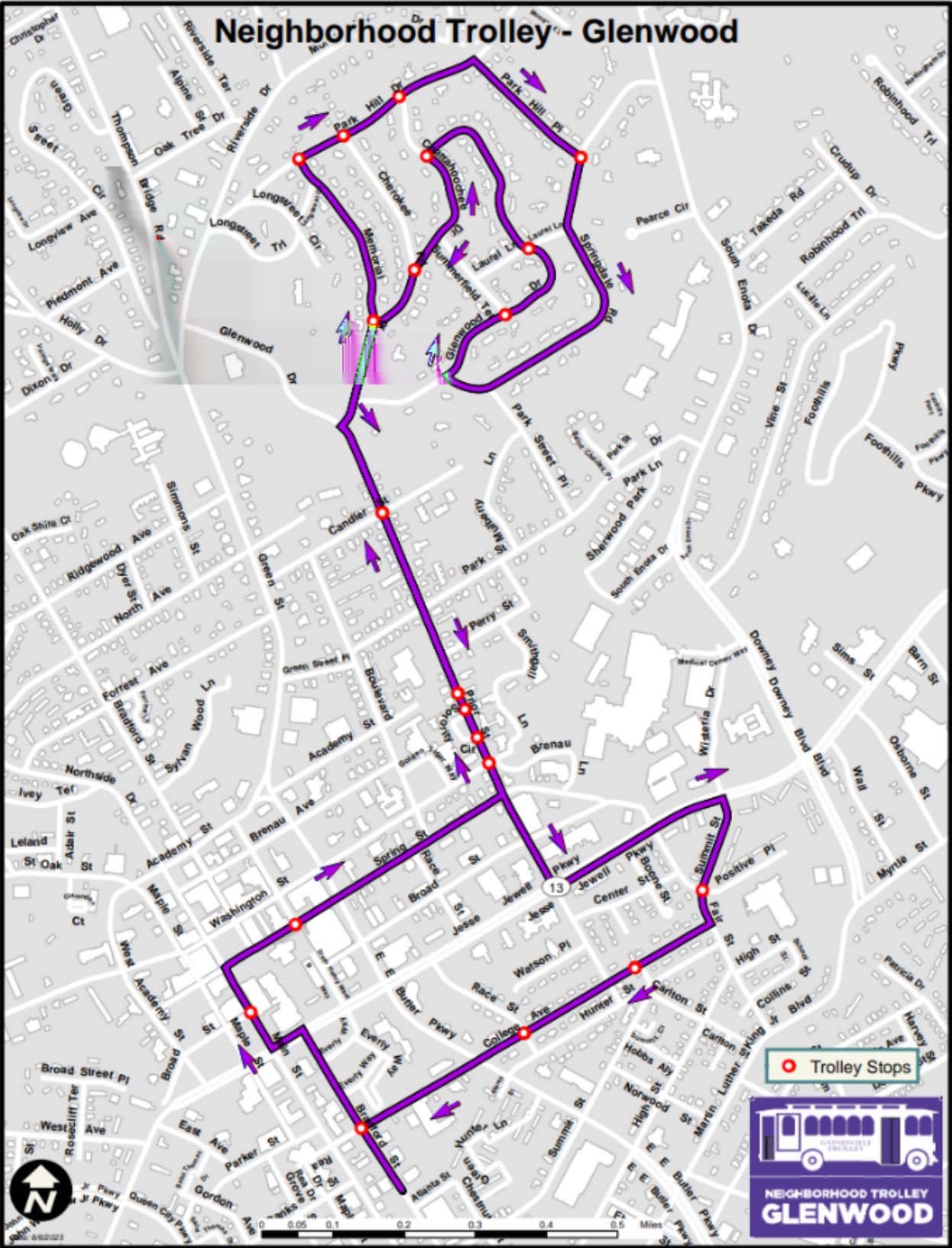
[attach certification letter]

## Appendix D: HAT Route Maps

### Appendix D-1: Dixon Trolley Map

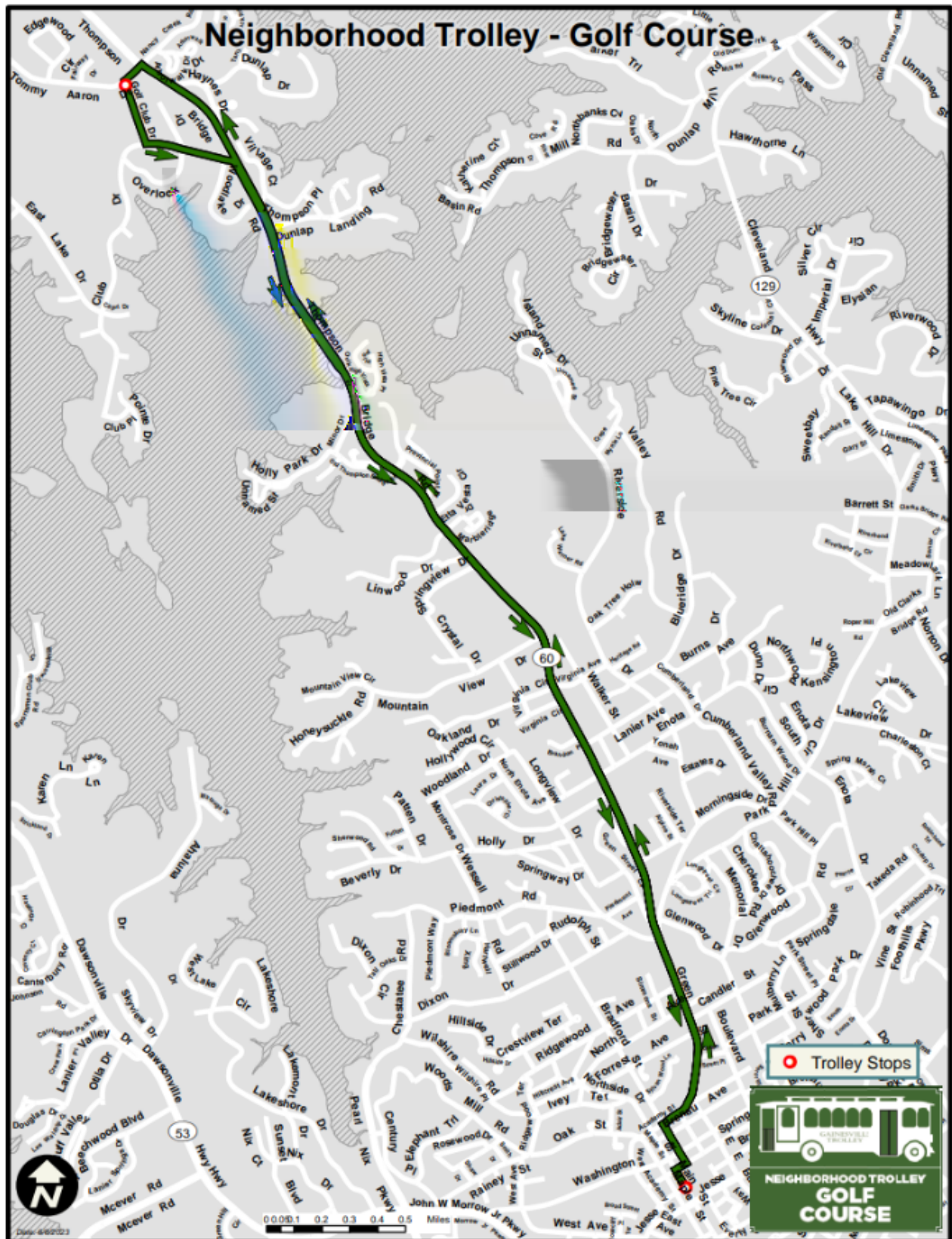


Appendix D-2: Glenwood Trolley Map





Appendix D-3: Golf Course Trolley Map



## Appendix D-4: Riverside Trolley Map







## CITY OF GAINESVILLE

### Work Session Agenda Request

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**Item Created:** January 8, 2024  
**Date Submitted:** January 8, 2024  
**Final Approval Date:** January 9, 2024  
**Presenter:** Linda MacGregor, Director of Water Resources  
**Item of Business:** Resolution: FY2024 Flat Creek Water Reclamation Facility Improvements  
**Meeting Date:** January 11, 2024

---

**Purpose of Request:**

To authorize DWR to proceed with improvements at the Flat Creek Water Reclamation Facility.

**Facts & Issues / History & Background:**

DWR operates complex mechanical, electrical, and instrumentation equipment at the Flat Creek Water Reclamation Facility. Maintenance, replacement, and other projects are required to maintain reliability and plant performance.

**Department Recommendation:**

Adopt the resolution.

**Department Director:**

Linda MacGregor

---

**If funding is involved, are funds approved within the current budget?** Yes

**Amount Requested:** \$2,500,000

**Sources of Funds:** Department of Water Resources  
Capital Projects Fund.

**Finance Comments:**

---

**Administrative Comments:**

---

**Attachments:**

1. Resolution: FY2024 Flat Creek WRF Improvements

**RESOLUTION PR-2024 - \_\_\_\_**

**FY2024 FLAT CREEK WATER RECLAMATION FACILITY IMPROVEMENTS**

**WHEREAS**, the City of Gainesville owns and operates a wastewater system; and

**WHEREAS**, the Flat Creek Water Reclamation Facility (WRF) is an important part of the wastewater treatment process; and

**WHEREAS**, the Flat Creek WRF is comprised of complex mechanical, electrical, and instrumentation equipment; and

**WHEREAS**, Master Planning efforts undertaken by the Department of Water Resources have indicated that these wastewater facilities need improvements, maintenance, and replacement in order to meet current and future needs; and

**WHEREAS**, the Department of Water Resources staff recommends activities, improvements, and projects to maintain and enhance wastewater capacity and reliability; and

**WHEREAS**, the Department of Water Resources Capital Improvements Project Fund has sufficient monies for this project; and

**WHEREAS**, the Department of Water Resources staff recommends undertaking activities to implement this effort.

**NOW, THEREFORE, BE IT RESOLVED THAT** the governing body for the City of Gainesville hereby authorizes staff to proceed with the FY2024 Flat Creek WRF improvements for a total cost of \$2,500,000.

**BE IT FURTHER RESOLVED THAT** the monies shall be paid from the Department of Water Resources Capital Projects Fund.

**BE IT FURTHER RESOLVED THAT** the governing body for the City of Gainesville hereby authorizes the Mayor, City Manager and/or City Attorney to sign applicable documents that may be necessary to complete this project.

**Adopted this \_\_\_\_ day of \_\_\_\_\_, 2024.**

\_\_\_\_\_  
**W. Samuel Couvillon, Mayor**

This is to certify that I am City Clerk of the City of Gainesville. As such, I keep its official records, including its minutes. In that capacity, my signature below certifies this resolution was adopted as stated and will be recorded in the official minutes.

**ATTEST:**

\_\_\_\_\_  
**Denise O. Jordan, City Clerk**



## CITY OF GAINESVILLE

### Work Session Agenda Request

---

**Item Created:** December 19, 2023

**Date Submitted:** January 2, 2024

**Final Approval Date:** January 9, 2024

**Presenter:** Matt Tate, Community & Economic Development Dept Deputy Director

**Item of Business:** **Public Hearing Item: January 16, 2024, Council Meeting**  
Request from **Daniel Medrea** to rezone a 5.6± acres tract located on the west side of Ivey Road, south of the intersection of Ivey Road and Lost River Drive (a/k/a **0 Ivey Road, SW**) from Planned Unit Development (P-U-D) to Residential-I (R-I). **Ward Number: Four.** Tax Parcel Number(s): 08-020-000-096. **Request: Four single-family lots.**

**Meeting Date:** January 11, 2024

---

**Purpose of Request:**

To provide an overview of the following zoning request as presented at the December 12, 2023, Planning and Appeals Board Meeting.

**Facts & Issues / History & Background:**

The subject property was originally part of the neighboring Cresswind at Lake Lanier and borders a creek. The property was subdivided from the larger Cresswind tract but has retained its P-U-D zoning. The original P-U-D zoning for the property originally included four single-family lots but the plan was amended in 2010 and was shown as one large parcel. The applicant is proposing to develop the property into four single-family lots, of which three lots will be owned and occupied by the applicant's family. The proposed homes are anticipated to be ranches on basements with 4,200 to 4,800 square feet of finished area, on lots ranging from 1.015± to 1.791± acres in size. The applicant desires to utilize nearby sewer services if available; however, the lots appear large enough for private septic systems. The adjacent properties include single-family homes in the city and county.

**Department Recommendation:**

Staff and PAB recommended approval with two conditions. See the PAB Recommendation report for details and excerpts from the meeting minutes.

**SAMPLE MOTIONS:**

Approval of Ordinance 2024- :

I move to approve the ordinance to rezone the subject property from Planned Unit Development (P-U-D) to Residential-I (R-I) with two conditions as presented.

Denial of the Request:

I move to deny the request.

**Department Director:**

Rusty Ligon

---

**If funding is involved, are funds approved within the current budget?** No

**Amount Requested:**

**Sources of Funds:**

**Finance Comments:**

---

**Administrative Comments:**

---

**Attachments:**

1. Legal Ad
2. PAB Recommendation Report
3. Proposed Rezoning Ordinance
4. Location Maps
5. Narrative
6. Survey
7. Renderings



6800 Lights Ferry Road  
Flowery Branch GA 30542  
Submitted by:  
Jeffery Barry, as Owner/  
Operator of Removal or  
Storage Company  
Address: 6800 Lights  
Ferry Rd  
City/State/Zip: Flowery  
Branch, GA 30542  
THE ABOVE VESSEL  
HAS BEEN DEEMED  
ABANDONED AND  
IF NOT REDEEMED  
BY ITS OWNERS OF  
THOSE HAVING A LEGAL  
INTEREST, IT WILL BE  
DISPOSED OF.  
THIS ADVERTISEMENT  
SHALL RUN IN THE  
COUNTY'S LEGAL  
ORGAN FOR TWO (2)  
CONSECUTIVE WEEKS,  
AND IF NO PAPER  
EXISTS, SHALL BE  
POSTED AT  
THE COUNTY  
COURTHOUSE FOR  
TWO (2) CONSECUTIVE  
WEEKS. O.C.G.A. § 52-  
7-71  
LAW ENFORCEMENT  
DIVISION  
2070 U.S. Hwy. 278,  
SE I SOCIAL CIRCLE,  
GEORGIA 30025  
770.918.6408] FAX  
706.557.3041 I WWW  
.GADNRLE.ORG  
**129085,12/20,27**

**REDEMPTION NOTICE**  
TO ALL OWNER(S),  
LESSOR(S), LESSEE(S),  
SECURITY INTEREST  
HOLDER(S), AND  
LIENHOLDER(S) OF THE  
BELOW DESCRIBED  
VESSEL  
Date first run-in county  
organ or posting at  
county courthouse:  
12/20/2023  
To the above styled  
individuals: You are  
hereby given notice  
that the below named  
individual or company  
is in possession of your  
vessel.  
The vessel is described:  
Chrysler  
Certificate of Number:  
GA 6631 LM  
Hull Identification  
N u m b e r :  
CBC49896M77K Vessel  
was removed from:  
Safe Harbor Aqualand  
Present Location of  
Vessel: Safe Harbor  
Aqualand  
6800 Lights Ferry Road  
Flowery Branch GA  
30542  
Submitted by:  
Jeffery Barry, as Owner/  
Operator of Removal or  
Storage Company  
Address: 6800 Lights  
Ferry Rd  
City/State/Zip: Flowery  
Branch, GA 30542  
THE ABOVE VESSEL  
HAS BEEN DEEMED  
ABANDONED AND IF  
NOT REDEEMED BY ITS  
OWNERS OF THOSE  
HAVING A LEGAL  
INTEREST, IT WILL BE  
DISPOSED OF.  
THIS ADVERTISEMENT  
SHALL RUN IN THE  
COUNTY'S LEGAL  
ORGAN FOR TWO (2)  
CONSECUTIVE WEEKS,  
AND IF NO PAPER  
EXISTS, SHALL BE  
POSTED AT  
THE COUNTY  
COURTHOUSE FOR  
TWO (2) CONSECUTIVE  
WEEKS. O.C.G.A. § 52-  
7-71  
LAW ENFORCEMENT  
DIVISION  
2070 U.S. Hwy. 278,  
SE I SOCIAL CIRCLE,  
GEORGIA 30025  
770.918.6408] FAX  
706.557.3041 I WWW  
.GADNRLE.ORG  
**129087,12/20,27**

**REDEMPTION NOTICE**  
TO ALL OWNER(S),  
LESSOR(S), LESSEE(S),  
SECURITY INTEREST  
HOLDER(S), AND  
LIENHOLDER(S) OF THE  
BELOW DESCRIBED  
VESSEL  
Date first run-in county  
organ or posting at  
county courthouse:  
12/20/2023  
To the above styled  
individuals: You are  
hereby given notice  
that the below named  
individual or company  
is in possession of your  
vessel.  
The vessel is described:  
Hobie Cat  
Certificate of Number:  
GA 6029 AU Hull  
Identification Number:  
Vessel was removed  
from: Safe Harbor  
Aqualand  
Present Location of  
Vessel: Safe Harbor  
Aqualand  
6800 Lights Ferry Road  
Flowery Branch GA  
30542  
Submitted by:  
Jeffery Barry, as Owner/  
Operator of Removal or  
Storage Company  
Address: 6800 Lights  
Ferry Rd  
City/State/Zip: Flowery  
Branch, GA 30542  
THE ABOVE VESSEL  
HAS BEEN DEEMED  
ABANDONED AND IF  
NOT REDEEMED BY ITS  
OWNERS OF THOSE

HAVING A LEGAL  
INTEREST, IT WILL BE  
DISPOSED OF.  
THIS ADVERTISEMENT  
SHALL RUN IN THE  
COUNTY'S LEGAL  
ORGAN FOR TWO (2)  
CONSECUTIVE WEEKS,  
AND IF NO PAPER  
EXISTS, SHALL BE  
POSTED AT  
THE COUNTY  
COURTHOUSE FOR  
TWO (2) CONSECUTIVE  
WEEKS. O.C.G.A. § 52-  
7-71  
LAW ENFORCEMENT  
DIVISION  
2070 U.S. Hwy. 278,  
SE I SOCIAL CIRCLE,  
GEORGIA 30025  
770.918.6408] FAX  
706.557.3041 I WWW  
.GADNRLE.ORG  
**129088,12/20,27**

**Name Changes**  
  
IN THE SUPERIOR  
COURT OF HALL County  
STATE OF GEORGIA  
IN RE THE NAME  
CHANGE: CAMILLE  
ANGEL MANOOGIAN,  
Petitioner.  
CIVIL ACTION FILE NO.:  
2023CV001406  
**NOTICE OF PETITION  
TO CHANGE NAME OF  
ADULT**  
The Petitioner has filed a  
petition in the Superior  
Court of Hall County  
on August 3rd, 2023,  
to change his name  
from CAMILLE ANGEL  
MANOOGIAN to JUNO  
ANGEL MANNOOGIAN.  
Any interested party  
has the right to appear  
in this case and file  
objections within the  
time prescribed in  
O.C.G.A. §§ 19-12-1(f)(2)  
and (3).  
THIS 3rd day of August,  
2023,  
JENNIFER MCCALL  
GA Bar No. 561012  
Attorney for Petitioner  
Jennifer McCall,  
Attorney at Law, LLC  
201 Forrest Avenue,  
Suite A Gainesville, GA  
30501  
Phone (678) 696-5348  
jennifer@mccallatlaw.  
com  
**128924**  
**12/13, 20, 27, 1/3**

**IN THE SUPERIOR  
COURT OF HALL  
COUNTY  
STATE OF GEORGIA**  
**Camille Michelle Lopez,**  
**Petitioner,**  
**v.**  
**Arturo Lopez Garcia,**  
**Respondent.**  
**Civil Action File NO.**  
**2023CV002081**  
**TO: Arturo Lopez**  
**Garcia**  
**NOTICE OF**  
**PUBLICATION**  
By Order for service by  
publication dated the  
5th day of December,  
2023, you are hereby  
notified that on the 1st  
day of December, 2023,  
Camille Michelle Lopez  
filed a suit against you  
for DIVORCE. You are  
required to file with the  
Clerk of the Superior  
Court, and to serve  
upon the Petitioner,  
Camille Michelle Lopez,  
1640 Roper Hill Road  
20A, Gainesville, GA  
30501 an Answer in  
writing within 60 days  
of the date of the Order  
for publication.  
WITNESS, the Honorable  
Lindsay H. Burton,  
Judge of this Superior  
Court.  
This, the 13th day of  
December, 2023  
Clerk, Superior Court  
Charles Baker  
Hall County Courthouse,  
Gainesville, GA  
**129237 12/20, 12/27,**  
**1/3, 1/10**

IN THE SUPERIOR COURT  
OF HALL COUNTY STATE  
OF GEORGIA  
In re Name Change of:  
AMY WILSON GRADIN,  
Petitioner.  
CIVIL ACTION FILE NO.:  
2023CV001725  
**NOTICE OF PETITION  
TO CHANGE NAME OF  
ADULT**  
The Petitioner has filed a  
petition in the Superior  
Court of Hall County on  
September 27, 2023, to  
change his name from  
AMY WILSON GRADIN  
to FOX AMY WILSON  
GRADIN.  
Any interested party  
has the right to appear  
in this case and file  
objections within the  
time prescribed in  
O.C.G.A. §§ 19-12-1(t)(2)  
and (3).  
JENNIFER MCCALL  
GA Bar No. 561012  
Attorney for Petitioner  
Jennifer McCall,  
Attorney at Law, LLC  
201 Forrest Avenue,  
Suite A Gainesville, GA  
30501  
Phone (678) 696-5348  
jennifer@mccallatlaw.  
com  
**128922**

**12/13, 20, 27, 1/3**  
**IN THE SUPERIOR  
COURT OF HALL  
COUNTY STATE OF  
GEORGIA**  
**IN RE: PETITION OF  
YANETT CONTRERAS  
SEPULVEDA TO  
CHANGE NAME OF  
JODY RODRIGUEZ  
SEPULVEDA, A MINOR**  
**Civil Action File Number:**  
**2023CV002003**  
**NOTICE OF PETITION  
FOR NAME CHANGE  
OF MINOR CHILD**  
GEORGIA, HALL  
COUNTY  
NOTICE is hereby given  
that Yanett Contreras  
Sepulveda, filed a  
Petition for Name  
Change of Minor Child  
in the Superior Court  
of Hall County, Georgia,  
on November 14, 2023,  
praying for a change in  
the name of the minor  
child, Jody Rodriguez  
Sepulveda to Jody  
Contreras Sepulveda.  
NOTICE is hereby given  
pursuant to law to any  
interested or affected  
party to appear in  
said Court and to file  
objections to such name  
change. Objections  
must be filed with said  
Court within thirty  
days of the filing of said  
Petition.  
This 14 day of  
November, 2023,  
Coleman, Chambers &  
Rogers, LLP  
1370 Thompson Bridge  
Road, Suite 300  
Gainesville, Georgia  
30501  
770-534-3770/770-  
534-1441 srichardson@  
colemanchambers.com  
/s/ Sarah Richardson  
Trahan SARAH  
RICHARDSON TRAHAN  
Attorney for Petitioner  
Georgia Bar No. 284497  
**128809 12/6, 13, 20,**  
**27**

**IN THE SUPERIOR  
COURT OF HALL  
COUNTY STATE OF  
GEORGIA**  
**IN RE: PETITION OF  
YANETT CONTRERAS  
SEPULVEDA TO  
CHANGE NAME OF  
JISELLE RODRIGUEZ  
SEPULVEDA, A MINOR**  
**Civil Action File Number:**  
**2023CV001983**  
**NOTICE OF PETITION  
FOR NAME CHANGE  
OF MINOR CHILD**  
GEORGIA, HALL  
COUNTY  
NOTICE is hereby given  
that Yanett Contreras  
Sepulveda, filed a  
Petition for Name  
Change of Minor Child  
in the Superior Court  
of Hall County, Georgia,  
on November 13, 2023,  
praying for a change in  
the name of the minor  
child, Jiselle Rodriguez  
Sepulveda to Jiselle  
Contreras Sepulveda.  
NOTICE is hereby given  
pursuant to law to any  
interested or affected  
party to appear in  
said Court and to file  
objections to such name  
change. Objections  
must be filed with said  
Court within thirty  
days of the filing of said  
Petition.  
This 13 day of  
November, 2023,  
Coleman, Chambers &  
Rogers, LLP  
1370 Thompson Bridge  
Road, Suite 300  
Gainesville, Georgia  
30501  
770-534-3770/  
770-534-1441  
srichardson@  
colemanchambers.com  
/s/ Sarah Richardson  
Trahan SARAH  
RICHARDSON TRAHAN  
Attorney for Petitioner  
Georgia Bar No. 284497  
**128808 12/6, 13, 20,**  
**27**

**IN THE SUPERIOR  
COURT OF HALL  
COUNTY  
STATE OF GEORGIA**  
**In re the Name Change**  
**of: Casey J Byerly,**  
**Petitioner.**  
**Civil Action File No.:**  
**2023CV002102CGB**  
**NOTICE OF PETITION  
TO CHANGE NAME OF  
ADULT**  
I, Casey J Byerly filed as  
petition in the Superior  
Court of Hall County on  
December 5th, 2023, to  
change his/her name  
from Casey J Byerly  
to Majick Byerly. Any  
interested party has the  
right to appear in this  
case and file objections  
within 30 days after the  
Petition was filed.  
Signed this 5 day of  
December, 2023  
Petitioner's name: Casey  
J Byerly  
Petitioner's Address:  
3705 Bolding Rd  
Flowery Branch, GA  
30542  
Petitioner's Telephone

Number: 714-313-9982  
**128931**  
**12/13, 20, 27, 1/3**  
SUPERIOR COURT OF  
HALL COUNTY  
STATE OF GEORGIA  
In re the Name Change  
of Child(ren)  
Aubree Harlow Turpin  
Kristina M. Jackson  
Petitioner,  
v.  
Respondent.  
Civil Action File No:  
2023CV002188BCO  
**NOTICE OF FILING  
PETITION TO CHANGE  
NAME(S) OF MINOR  
CHILD(REN)**  
A petition was filed  
in the Superior Court  
of Hall County on  
December 18, 2023  
to change name of  
the following minor  
child(ren):  
**From:**  
Aubree Harlow Turpin  
**Proposed New Name:**  
Aubree Harlow Jackson  
Any interest party has  
the right to appear  
in this case and file  
objections within the  
time prescribed in  
OCGA sec. 19-12-1(f)(2)  
and (3).  
Dated: Dec. 18, 2023  
Kristina M. Jackson  
petitioner, Pro se  
Name: Kristina M.  
Jackson  
Address: 3524 Creek  
Hollow Buford, GA  
30519  
Phone: 678-689-4262  
Email: xtinajack1107@  
gmail.com  
**129458**  
**12/20, 27, 1/3, 10**

SUPERIOR COURT OF  
HALL COUNTY  
STATE OF GEORGIA  
In re the Name Change  
of Child(ren):  
Matias G. Cabrera  
Acosta  
Liam S. Cabrera Acosta  
Briceyda C. Cabrera De  
Acosta, Petitioner,  
v.  
Brayan A. Acosta Uceda  
Civil Action  
Case Number:  
2022CV002029-CGB  
**NOTICE OF PETITION  
TO CHANGE NAME(S)  
OF MINOR CHILD(REN)**  
Briceyda C. Cabrera De  
Acosta filed a petition  
in the Superior Court of  
Hall County on 11/15,  
2022, to change the  
name(s) of the following  
minor child(ren)  
from: Liam Santiago  
Cabrera De Acosta to  
Liam Santiago Cabrera,  
from: Matias Gael  
Cabrera De Acosta to  
Matias Gael Cabrera  
Any interested party  
has the right to appear  
in this case and file  
objections within the  
time  
prescribed in OCGA  
§§19-12-1(f)(2) and (3).  
Briceyda Cabrera  
Petitioner, Prose  
Name: Briceyda C.  
Cabrera De Acosta  
Address: 3754 Windsor  
Ct. Gainesville, GA  
30504.  
**128656 12/6, 13, 20,**  
**27**

SUPERIOR COURT OF  
HALL COUNTY  
STATE OF GEORGIA  
In re the Name Change  
of: DANA JAMES-  
JOHNSON, Petitioner.  
Civil Action File  
Number:  
2023CV002125LHB  
**NOTICE OF PETITION  
TO CHANGE NAME OF  
ADULT.**  
DANA JAMES-JOHNSON  
filed a petition in the  
Superior Court of Hall  
County on December  
7, 2023, to change  
the name from DANA  
JAMES-JOHNSON TO  
DANA JAMES. Any  
interested party has  
the right to appear  
in this case and filed  
objections within 30  
days after the Petition  
was filed  
Dated: DECEMBER 7,  
2023  
DANA JAMES-JOHNSON  
Petitioner, Pro se  
Name: DANA JAMES-  
JOHNSON  
Address: 682  
TOMMY ARRON DR,  
GAINESVILLE, GA 30506  
E m a i l :  
D A N A J O H N S O N 1 @  
G M A I L . C O M  
Phone (day): 512-983-  
3130  
**129005 12/13, 20, 27,**  
**1/3**

**Public Hearings**  
**NOTICE OF PLANNING  
AND APPEALS BOARD  
PUBLIC HEARING**  
Notice is hereby given  
that the **Gainesville  
City Council** will  
conduct a public  
hearing on **Tuesday,  
January 16, 2024**

**at 5:30 p.m.** in the  
**Gainesville Justice  
Center** (Municipal  
Courtroom at the Public  
Safety Complex), 701  
Queen City Parkway  
in Gainesville on the  
following requests:  
1) Request from **Daniel  
Medrea** to rezone a  
5.6± acres tract located  
on the west side of  
Ivey Road, south of the  
intersection of Ivey Road  
and Lost River Drive  
(a/k/a **0 Ivey Road,  
SW**) from Planned Unit  
Development (P-U-D) to  
Residential-I (R-I).  
Ward Number: Four  
Tax Parcel Number(s):  
08-020-000-096  
Request: Four single-  
family lots  
2) Request from **Nikul  
Parikh** to amend an  
existing Planned Unit  
Development (P-U-D)  
zoning on a 1.34± acres  
tract located at the  
northwest side of the  
intersection of Stephens  
Road and McEver Road  
(a/k/a **0 McEver Road,  
SW**).  
Ward Number: Four  
Tax Parcel Number(s):  
08-042B-000-180  
Request: A u t o m a t e d  
carwash facility  
3) Request from  
**Capstone Acquisitions,  
LLC** for a special use on a  
1.47± acres tract located  
on the east side of White  
Sulphur Road, north  
of the intersection of  
White Sulphur Road and  
Huntington Drive (a/k/a  
**622 White Sulphur  
Road**), having a zoning  
of General Business  
(G-B).  
Ward Number: Two  
Tax Parcel Number(s):  
09-123-000-031  
Request: Residence Inn  
extended stay hotel  
Additional information  
is available from the  
Community and  
Economic Development  
Department, Planning  
Division, by calling 770-  
531-6570.  
NOTE: In accordance  
with Georgia law,  
anyone who wishes to  
express opposition to  
the proposed zoning  
action, and has made,  
within two years  
immediately preceding  
the filing of the  
proposed zoning action,  
campaign contributions  
aggregating \$250  
or more to a local  
government official  
who will consider  
the application, shall  
file a disclosure of  
contribution(s) with the  
Planning Division at  
least five (5) days prior  
to the first reading of  
the proposed zoning  
action by the City  
Council. (OCGA § 36-  
67A-3 3 {c})  
**129227 12/20**

**NOTICE OF PLANNING  
AND APPEALS BOARD  
PUBLIC HEARING**  
Notice is hereby given  
that the **Gainesville  
Planning and Appeals  
Board** will conduct  
a public hearing on  
**Tuesday, January 9,  
2024 at 5:30 p.m.** in the  
**Gainesville Justice  
Center** (Municipal  
Courtroom at the Public  
Safety Complex), 701  
Queen City Parkway in  
midtown Gainesville on  
the following request:  
1) Request from  
**S i m p a t i c o  
Communities** to rezone  
a 3.17± acres tract  
located on the northeast  
side of the intersection  
of Jesse Jewell Parkway  
and Scotland Avenue,  
having road frontage  
on the northside of  
Johnson Street (a/k/a  
**839 and 853 Jesse  
Jewell Parkway, SW**)  
from General Business  
(G-B) to Planned Unit  
Development (P-U-D).  
Ward Number: Three  
Tax Parcel Number(s):  
01-029-001-005 and 007  
Request: M i x e d - u s e  
building  
2) Request from  
**Weekley Homes,  
LLC** to amend an  
existing Planned Unit  
Development (P-U-D)  
zoning on a 120.98±  
acres tract located on  
the northwest side  
of McEver Road, west  
of the intersection of  
McEver Road and Gould  
Drive (a/k/a **0 and 1300  
Gould Drive, SW**).  
Ward Number: Four  
Tax Parcel  
Number(s): 08-016-002-  
001A; 08-017-000-001  
Request: Single-family  
subdivision for active  
adults  
3) Request from **Booker  
Property Holdings,  
LLC and Paul Wildmont**  
to rezone a 0.47± acre  
tract located on the  
north side of Summit  
Street between E. E.  
Butler Parkway and  
Chestnut Street (a/k/a  
**235 Summit Street,  
SE**), from Neighborhood

Business (N-B) to  
Residential-II (R-II).  
Ward Number: Three  
Tax Parcel Number(s):  
01-020-004-004A  
Request: F o u r  
townhomes  
4) Request from **Moez  
Hasni** for a special use  
on a 4.11± acres tract  
located on the east side  
of Crescent Drive, north  
of the intersection of  
Jesse Jewell Parkway  
and Crescent Drive  
(a/k/a **400 Crescent  
Drive, NE**), having  
a zoning of General  
Business (G-B).  
Ward Number: Two  
Tax Parcel Number(s):  
15-033C-000-077  
Request: S t a y b r i d g e  
Suites extended stay  
hotel  
Additional information  
is available from the  
Community and  
Economic Development  
Department, Planning  
Division, by calling 770-  
531-6570.  
NOTE: In accordance  
with Georgia law,  
anyone who wishes to  
express opposition to  
the proposed zoning  
action, and has made,  
within two years  
immediately preceding  
the filing of the  
proposed zoning action,  
campaign contributions  
aggregating \$250  
or more to a local  
government official  
who will consider  
the application, shall  
file a disclosure of  
contribution(s) with the  
Planning Division at  
least five (5) days prior  
to the first reading of  
the proposed zoning  
action by the City  
Council. (OCGA § 36-  
67A-3 3 {c})  
**129229 12/20**

**NOTICE OF PUBLIC  
HEARING  
UPON APPLICATION  
FOR ANNEXATION  
AND REZONING**  
Pursuant to O.C.G.A.  
§ 36-36-1 et seq. and  
O.C.G.A. § 36-36-20 et  
seq., notice is hereby  
given that the City  
of Buford, a Georgia  
Municipal Corporation,  
will hold a public  
hearing to evaluate  
the applications of  
certain landowners,  
more fully set forth on  
Exhibit "A", to annex  
and zone property to  
the corporate limits of  
the City of Buford as  
provided in O.C.G.A.  
§ 36-36-20 which is  
contiguous to the  
existing limits. The  
property proposed  
for annexation and  
rezoning is contiguous  
to the present corporate  
limits of the City of  
Buford and is more  
particularly described  
in Exhibit "A" attached  
hereto.  
The City of Buford  
Planning Commission  
will hold a public  
hearing and make  
r e c o m m e n d a t i o n  
on such application  
for annexation and  
rezoning on Tuesday  
January 9, 2024, at 7:00  
pm, Buford City Hall,  
2300 Buford Highway,  
Buford, Gwinnett  
County, Georgia 30518.  
The Buford City  
Commission will hold a  
public hearing to discuss  
and pass upon the  
proposed applications  
for annexation and  
rezoning on Monday,  
February 5, 2024 at  
7:00pm, Buford City Hall,  
2300 Buford Highway,  
Buford, Gwinnett  
County, Georgia 30518.  
This 6th day of  
December, 2023.  
CHANDLER, BRITT & JAY,  
LLC  
City Attorneys  
**OWNER: Amt  
L. Barfield and  
Christopher W.**  
**Watford**  
**CURRENTLY ZONED:**  
**S-S/AR-III**  
**PROPOSED ZONING:**  
**C-2**  
**LOCATION: 4470  
Bennett Rd**  
ALL THAT TRACT or  
parcel of land lying  
and being in Land  
Lots 153 and 154 of  
the 8th District of Hall  
County, Georgia, and  
being more particularly  
described as follows:  
BEGINNING at the  
northern corner of  
Buford Road (later  
called Roberts Cross  
Road and now known  
as Friendship Road)  
and the Gainesville  
Road, run thence East  
along the northeast  
side of Gainesville Road  
to the western side of  
Mount Salem Church  
Road to J.W. Parks land;  
run thence South 46.5  
degrees West along  
the Parks line and  
land of Carl Perry to

Roberts Cross Road to  
the Beginning Point.  
Said tract contains  
36.5 acres more or less  
and is a portion of the  
property described and  
conveyed by W.R. Davis  
and Mrs Julia Davis to  
Mrs Winnie Roberts  
Tutton by Warranty  
Deed dated September  
14, 1935, recorded in  
Deed Book 32, page  
289, Hall County,  
Georgia Deed Records.  
**128969 12/10, 12/27,**  
**1/3, 1/10, 1/17, 1/24**

**Public Sales/Auctions**  
**Auction**  
**TIER 1 AUTO SALES,  
LLC**  
308 Atlanta Highway ~  
Gainesville, GA 30501  
January 11, 2024 ~ 9 am  
- 10 am  
1) 1989 BMW 3 Series  
WBAAD1308K8834822  
**129238 12/20**

**Extra Space Storage**  
will hold a public  
auction to sell personal  
property described  
below belonging to  
those individuals listed  
below at the location  
indicated:  
1010 Dawsonville Hwy,  
Gainesville, GA 30533,  
1/04/2024 12:00pm  
Kaneesha Robinson  
2102  
Desk, clothes, small  
appliances  
The auction will be  
listed and advertised on  
www.storage treasures.  
com. Purchases must  
be made with cash only  
and paid at the above  
referenced facility in  
order to complete the  
transaction. Extra Space  
Storage may refuse any  
bid and may rescind  
any purchase up until  
the winning bidder  
takes possession of the  
personal property.  
**129117 12/20, 12/27**

**NOTICE OF PUBLIC  
SALE**  
To satisfy the owner's  
storage lien, KO Storage  
LLC will sell at public  
lien sale on January  
17, 2024. The personal  
property in the below-  
listed units, which may  
include but are not  
limited to: Household  
goods, boxes/totes/  
bags, clothing, bedding,  
tools and toys. The  
public sale of these  
items will begin at 10AM  
on January 10, 2024 and  
end at 10AM on January  
17, 2024. The public sale  
will take place on www.  
storage treasures.com.  
**KO Storage of  
Gainesville - Browns  
Bridge Rd, 2326  
Browns Bridge Rd,  
Gainesville GA 30504,  
(952)**  
**314-7121**  
**Time: 10:00AM CST**  
30, Gaddis, Kenneth,  
42, Parrish, Tamika,  
48, Davidson, Kelli, 59,  
Dean, Elizabeth, 80S,  
Mulligan, Danny, 809,  
Mulligan, Danny  
Public sale terms, rules,  
and regulations will  
be made available on  
www.storage treasures.  
com. All sales are  
subject to cancellation.  
We reserve the right to  
refuse any bid. Payment  
must be by credit/debit  
card, we do not accept  
checks or cash. Buyers  
must secure the units  
with their own personal  
locks. To claim tax-  
exempt status, original  
RESALE certificates for  
each space purchased is  
required. By KO Storage  
LLC, 10301 Wayzata  
Blvd, Minnetonka, MN  
55305. (952)-314-7121.  
**128936 12/20, 12/27**

**NOTICE OF PUBLIC  
SALE:** The following  
self-storage Cube  
contents containing  
household and other  
goods will be sold for  
cash by CubeSmart  
LP 2221 Dawsonville  
Highway Gainesville,  
Georgia, 30506 to  
satisfy a lien on January  
11, 2024 at approx.  
1:30 PM at [www.  
storage treasures.com].  
Cube #309 Salvador  
Cervantes; Cube #415  
Salvador Cervantes.  
**128797 12/20, 12/27**

**Notice of Sale.** Notice  
is Hereby given that  
Northeast Georgia  
Storage Center LLC,  
intends to sell the  
personal property  
described below to  
enforce a lien imposed  
on said property  
pursuant to the Georgia



**GAINESVILLE PLANNING and APPEALS BOARD  
RECOMMENDATION**

**Applicant and Property Owner** .....Daniel Medrea  
**Property Owner** .....SD & BD Properties, LLC  
**Location** .....0 Ivey Road, SW  
**Request** .....Rezone from P-U-D to R-I  
**Total Acres** .....5.6± acres  
**Ward** .....Four  
**Proposed Use** .....Four single-family lots  
**Planning Division Staff Recommendation** .....**Approval, with conditions**  
**Planning & Appeals Board Recommendation** .....**Approval, with conditions**  
**Date** .....December 12, 2023

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▪ **Applicant's Proposal and Background Information**

The proposal is to rezone the 5.6± acres property from Planned Unit Development (P-U-D) to Residential-I (R-I). The subject property was originally part of the neighboring Cresswind at Lake Lanier and borders a creek. The property was later subdivided from the larger Cresswind tract but retained its P-U-D zoning. The original P-U-D zoning for the property originally included four single-family lots but the plan was amended in 2010 and was shown as one large parcel. The applicant is proposing to develop the property for four single-family lots for ranch-style homes on basements with 4,200 to 4,800 square feet of finished area. The lots are anticipated to range from 1.015± to 1.791± acres in size. The applicant desires to utilize nearby sewer services if available by way of an easement through the Cresswind subdivision common area. However, the lots appear large enough for private septic systems.

**Adjacent Land Use and Zoning**

| Location | Use                                  | Zoning                                             |
|----------|--------------------------------------|----------------------------------------------------|
| North    | Single Family Homes                  | Vacation Cottage (V-C)- Hall County                |
| South    | Single Family Homes                  | Agricultural Residential-III (AR-III)- Hall County |
| East     | Cresswind at Lake Lanier Subdivision | Planned Unit Development (P-U-D)- Gainesville      |
| West     | Cresswind at Lake Lanier Subdivision | Planned Unit Development (P-U-D)- Gainesville      |

▪ **Other Departmental Comments**

There were no departmental comments for this request.

▪ **Zoning History**

*The following zoning actions have taken place in the immediate area during the last ten years:*

**2021** - A request by Loan Donuts Holdings, LLC to rezone a 1.063± acres tract located at 2895 Browns Bridge Road, SW from Office and Institutional (O-I) to Neighborhood Business (N-B) was conditionally approved for a Dunkin Donuts restaurant.

**2023** – A request by QuikTrip Corporation to amend a 2.86± acres tract located at 2925 Browns Bridge Road, SW zoned Planned Unit Development (P-U-D) was conditionally approved for a QuikTrip convenience store / gas station.

**2022** – A request by Jeff Arkema for a special use on a 1.77± acres tract located at 2888 Browns Bridge Road, SW was approved with conditional Office and Institutional (O-I) zoning for an automotive styling center.

**2022** – A request by McKinley Homes US, LLC, for a special use on a 7.74± acres tract located at 2920 Florence Drive was approved with conditional Office and Institutional (O-I) zoning for 70 residential townhomes.

**2021** – A request by Tidal Wave Auto Spa to amend a 7.76± acres tract located at 1440 McEver Road zoned Planned Unit Development (P-U-D) was conditionally approved for an express car wash facility.

**2021** - A request by Adventures Real Estate, LLC to rezone a 17.028± acres tract located at 2520 Browns Bridge Road from Residential-I-A (R-I-A) to General Business (G-B) was conditionally approved for an automotive related facility.

**2021** – A request by Pamela Eagar to annex a 0.15± acre tract located at 2834 Browns Bridge Road with a zoning of General Business (G-B) was conditionally approved for no proposed use.

**2020** – A request by CenterPoint Integrated Solutions to annex a 7.81± acres tract located at 2602 Browns Bridge Road with a zoning of General Business (G-B) was conditionally approved for a CarMax Auto Superstore.

**2020** – A request by Gainesville City Board of Education to rezone a 16.67± acres tract located at 1263 and 1279 McEver Road, SW from Residential-I (R-I) to Office and Institutional (O-I) was conditionally approved for a new middle school.

**2020** – A request by Gainesville City Board of Education to annex a 5.931± acres tract located at 2550 and 2560 Gould Drive with Office and Institutional (O-I) zoning with a special use was conditionally approved for a new middle school and existing single-family home.

**2020** – A request by Mauricio Ortega to annex a 0.51± acre tract located at 23 Cherrywood Drive with Residential-I (R-I) zoning was approved for sewer for a single-family home.

**2018** – A request by Tyler Land Holdings to amend a 2.98± acres tract located at 1209 and 1229 Hillside Gardens Lane zoned Planned Unit Development (P-U-D) was conditionally approved for a boat sales dealership.

**2017** – A request by Pro Building Systems to annex a 0.516± acre tract located at 2431 S Smith Road was approved with conditional General Business (G-B) zoning for an auto collision center.

**2017** – A request by Manor Lake Development, LLC for a special use on a 9.24± acres tract located at 2900 McEver Road was approved with conditional Office and Institutional (O-I) zoning for an assisted living facility.

▪ **Staff Analysis**

**(1) Is the proposed use suitable in view of the zoning and development of adjacent and nearby property?**

The surrounding uses include property within the City and County which includes single-family homes. The rezoning will be for the same use and allow for the property to be subdivided into larger lots. The proposed use appears suitable.

**(2) Will the proposed use adversely affect the existing use or usability of adjacent or nearby property?**

Given the small scale of the proposal, the proposed four single-family lots should not affect the existing use or usability of the adjacent or nearby property. The proposed single-family homes are comparable in size and will function similarly as the adjacent properties.

**(3) Is the proposed use compatible with the purpose and intent of the Comprehensive Plan?**

It is staff's opinion that the proposal is consistent with the Comprehensive Plan. The Future Development Map for the City of Gainesville places the subject property within Single-Family Residential land use category.

According to the Character Area map for the City of Gainesville, the subject property is located within the Suburban Neighborhoods area. The suburban neighborhoods at the edge of the northern city limits were developed as a result of the construction of Lake Lanier and are oriented toward it. They are typically designed as a series of cul-de-sacs or loop road subdivisions that provide maximum lake frontage.

**(4) Are there substantial reasons why the property cannot or should not be used as currently zoned?**

The property could remain zoned P-U-D and remain as green space. The proposed rezoning allows for the subdivision of the lot and development of comparable single-family homes. The proposed lots are larger than a typical R-I zoned lots within the city limits which allows for a minimum lot size of 10,000 square feet.

**(5) Will the proposed use cause an excessive or burdensome use of public facilities or services, including but not limited to streets, schools, water or sewer utilities, and police or fire protection?**

The change from P-U-D zoning to R-I zoning should not substantially affect public facilities or services.

There is sufficient existing water and sewer capacity that can serve the property. However, a sewer easement will be required from the neighboring Cresswind subdivision for sewer services. The Gainesville Fire and Police Departments currently respond to adjacent and nearby properties. Gainesville Fire Station #4 is approximately 3.1 miles from the subject property off of Memorial Park Drive. Hall County Fire Station #4 is also located approximately 1.6 from the subject property off of McEver Road. The City and County have an automatic aid agreement which allows the city or county to respond first in the event of a fire or medical emergency.

According to the Institute of Transportation Engineers (ITE) Trip Generation Handbook (9th Edition), the proposed four single-family detached homes could generate 38± new trips per weekday (50% entering and 50% exiting) and 4± A.M. (26% entering and 74% exiting) and 4± P.M. (64% entering and 36% exiting) peak hour trips during the weekday.



The impacts to the Gainesville City School System would be minimal given there are a maximum of four residential lots proposed.

**(6) Is the proposed use supported by new or changing conditions not anticipated by the Comprehensive Plan or reflected in the existing zoning on the property or surrounding properties?**

It is staff's opinion the residential use appears to be consistent with existing and expected uses of the Future Land Use Map. The adjacent properties are anticipated to remain single-family residential and consist of established single-family homes.

**(7) Does the proposed use reflect a reasonable balance between the promotion of the public health, safety, morality, or general welfare and the right to unrestricted use of property?**

Based on the subject property's location within the city limits and other residential properties, the proposed rezoning request with the recommended zoning conditions appears to promote a reasonable balance between the promotion of the public health, safety, morality, or general welfare, and the right to unrestricted use of property.

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▪ **Staff Recommendation**

The Planning Division staff is recommending **conditional approval** of this rezoning request with Residential-I (R-I) zoning, based on the Comprehensive Land Use Plan and the adjacent residential land uses.

**Conditions**

1. **An updated as-built boundary survey/plat of the subject property, indicating new property boundaries, shall be recorded prior to obtaining a Certificate of Occupancy.**
2. **The development shall be generally consistent with the site plan and pictures provided with this rezoning application.**

---

**Excerpts from the December 12, 2023 PAB Meeting Minutes**

**Applicant Presentation:** **Brandon Miller**, 8104 New Holland Way, stated his wife owns the property, they had a buyer and Mr. Medrea was going to have it rezoned and considered not going forward but he and his wife would still like to rezone the property for four single-family lots. He stated the lots would be approximately 1.4 acres with the same architectural style in the neighborhood. He stated the perk and soil tests have been done and will not be needing an easement for the sewer.

**FAVOR:** None

**OPPOSE:** None

**There was a motion to recommend conditional approval to rezone the subject property for four single-family lots from Planned Unit Development (P-U-D) to Residential-I (R-I) with the following conditions:**

**Conditions**

1. An updated as-built boundary survey/plat of the subject property, indicating new property boundaries, shall be recorded prior to obtaining a Certificate of Occupancy.
2. The development shall be generally consistent with the site plan and pictures provided with this rezoning application.

Motion made by Board Member Martin

Motion seconded by Board Member Young

**Vote – 6 favor, 1 vacant**

Passed: \_\_\_\_\_

**AN ORDINANCE**

**No. 2024-\_\_**

**AN ORDINANCE AMENDING THE ZONING MAP OF THE CITY OF GAINESVILLE, GEORGIA, BY CHANGING THE ZONING ON A 5.6± ACRES TRACT LOCATED ON THE WEST SIDE OF IVEY ROAD, SOUTH OF THE INTERSECTION OF IVEY ROAD AND LOST RIVER DRIVE (A/K/A 0 IVEY ROAD, SW) FROM PLANNED UNIT DEVELOPMENT (P-U-D) TO RESIDENTIAL-I, WITH CONDITIONS (R-I-c); TO REPEAL CONFLICTING ORDINANCES; TO PROVIDE FOR SEVERABILITY; TO PROVIDE FOR AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.**

**BE IT HEREBY ORDAINED BY THE GOVERNING BODY OF THE CITY OF GAINESVILLE, GEORGIA, AS FOLLOWS:**

**SECTION I**

That from and after the passage of this Ordinance the following described lands shall be zoned and so designated on the Zoning Map of the City of Gainesville as **Residential-I, with conditions (R-I-c)**.

**Conditions**

- 1. An updated as-built boundary survey/plat of the subject property, indicating new property boundaries, shall be recorded prior to obtaining a Certificate of Occupancy.**
- 2. The development shall be generally consistent with the site plan and pictures provided with this rezoning application.**

**Legal Description**

All that tract or parcel of land lying and being in Land Lot 20 of the 8th Land District of Hall County, Georgia, City of Gainesville, being more particularly described as follows:

To find THE TRUE POINT OF BEGINNING, begin at the Southeastern right-of-way of Winding Lake Drive and the Southwesterly right-of-way of Ivey Road, Thence along the Southwesterly right-of-way of Ivey Road in a Southeasterly direction for a total distance of 825 feet to a point, Thence South 58 degrees 55 minutes 04 seconds West for a distance of 4.93 feet to a point, said point being THE TRUE POINT OF BEGINNING;

THENCE South 28 degrees 04 minutes 43 seconds East for a distance of 31.52 feet to a point; THENCE along a curve to the left having a radius of 563.68 feet, an arc length of 229.20 feet, being subtended by a chord bearing of South 39 degrees 43 minutes 55 seconds East for a distance of 227.62 feet to a point; THENCE South 51 degrees 22 minutes 50 seconds East for a distance of 110.55 feet to a point;

**ORDINANCE NO. 2024-\_\_\_\_**

THENCE along a curve to the right having a radius of 300.40 feet, an arc length of 107.90 feet, being subtended by a chord bearing of South 41 degrees 05 minutes 28 seconds East for a distance of 107.32 feet to a point;

THENCE South 58 degrees 34 minutes 59 seconds West for a distance of 380.46 feet to a point;

THENCE North 67 degrees 57 minutes 45 seconds West for a distance of 2.29 feet to a point;

THENCE North 34 degrees 46 minutes 48 seconds West for a distance of 11.25 feet to a point;

THENCE South 41 degrees 46 minutes 46 seconds West for a distance of 8.88 feet to a point;

THENCE North 61 degrees 10 minutes 14 seconds West for a distance of 41.84 feet to a point;

THENCE South 71 degrees 06 minutes 09 seconds West for a distance of 11.00 feet to a point;

THENCE North 69 degrees 05 minutes 36 seconds West for a distance of 23.89 feet to a point;

THENCE North 19 degrees 13 minutes 38 seconds West for a distance of 4.27 feet to a point;

THENCE North 62 degrees 16 minutes 49 seconds West for a distance of 11.90 feet to a point;

THENCE North 21 degrees 44 minutes 08 seconds West for a distance of 13.17 feet to a point;

THENCE North 52 degrees 05 minutes 05 seconds West for a distance of 19.31 feet to a point;

THENCE North 65 degrees 04 minutes 06 seconds West for a distance of 15.98 feet to a point;

THENCE South 80 degrees 02 minutes 05 seconds West for a distance of 15.74 feet to a point;

THENCE North 75 degrees 45 minutes 12 seconds West for a distance of 12.32 feet to a point;

THENCE South 61 degrees 55 minutes 36 seconds West for a distance of 17.17 feet to a point;

THENCE North 85 degrees 21 minutes 47 seconds West for a distance of 25.99 feet to a point;

THENCE North 48 degrees 45 minutes 43 seconds West for a distance of 15.75 feet to a point;

THENCE North 76 degrees 20 minutes 01 seconds West for a distance of 12.72 feet to a point;

THENCE North 65 degrees 17 minutes 18 seconds West for a distance of 7.71 feet to a point;

THENCE North 53 degrees 59 minutes 19 seconds West for a distance of 17.73 feet to a point;

THENCE South 19 degrees 46 minutes 22 seconds West for a distance of 13.64 feet to a point;

THENCE South 65 degrees 26 minutes 32 seconds West for a distance of 10.32 feet to a point;

THENCE North 78 degrees 14 minutes 38 seconds West for a distance of 29.33 feet to a point;

THENCE North 30 degrees 03 minutes 12 seconds West for a distance of 29.24 feet to a point;

THENCE North 81 degrees 30 minutes 29 seconds West for a distance of 16.54 feet to a point;

THENCE North 70 degrees 49 minutes 25 seconds West for a distance of 12.87 feet to a point;

THENCE North 40 degrees 03 minutes 17 seconds West for a distance of 20.96 feet to a point;

THENCE North 23 degrees 59 minutes 18 seconds West for a distance of 28.47 feet to a point;

THENCE South 50 degrees 22 minutes 24 seconds West for a distance of 11.46 feet to a point;

THENCE South 12 degrees 12 minutes 09 seconds West for a distance of 9.93 feet to a point;

THENCE South 28 degrees 47 minutes 12 seconds East for a distance of 8.51 feet to a point;

THENCE South 05 degrees 26 minutes 57 seconds West for a distance of 6.56 feet to a point;

THENCE South 09 degrees 35 minutes 00 seconds East for a distance of 1.04 feet to a point;

THENCE South 60 degrees 27 minutes 05 seconds West for a distance of 11.87 feet to a point;

THENCE North 63 degrees 09 minutes 53 seconds West for a distance of 13.79 feet to a point;

THENCE North 74 degrees 17 minutes 41 seconds West for a distance of 31.04 feet to a point;

THENCE North 87 degrees 34 minutes 26 seconds West for a distance of 12.93 feet to a point;

THENCE South 53 degrees 17 minutes 21 seconds West for a distance of 5.37 feet to a point;

THENCE South 83 degrees 32 minutes 36 seconds West for a distance of 24.42 feet to a point;

THENCE North 75 degrees 10 minutes 33 seconds West for a distance of 17.12 feet to a point;

THENCE North 02 degrees 42 minutes 08 seconds East for a distance of 15.91 feet to a point;

THENCE North 59 degrees 54 minutes 27 seconds West for a distance of 25.44 feet to a point;

THENCE South 48 degrees 07 minutes 22 seconds West for a distance of 5.23 feet to a point;

THENCE North 81 degrees 37 minutes 15 seconds West for a distance of 5.14 feet to a point;

THENCE North 37 degrees 21 minutes 44 seconds West for a distance of 9.93 feet to a point;

THENCE North 64 degrees 53 minutes 12 seconds West for a distance of 35.63 feet to a point;

THENCE South 75 degrees 26 minutes 41 seconds West for a distance of 9.49 feet to a point;

THENCE North 60 degrees 36 minutes 38 seconds West for a distance of 27.65 feet to a point;

THENCE North 13 degrees 27 minutes 32 seconds East for a distance of 11.83 feet to a point;

**ORDINANCE NO. 2024-\_\_**

THENCE North 58 degrees 12 minutes 24 seconds East for a distance of 38.04 feet to a point;  
THENCE North 58 degrees 51 minutes 49 seconds East for a distance of 439.33 feet to a point;  
THENCE North 58 degrees 55 minutes 04 seconds East for a distance of 200.03 feet to a point;  
Said point being THE TRUE POINT OF BEGINNING.

Having an area of 245,541.37 Square Feet, 5.637 Acres

**SECTION II**

All Ordinances and parts of Ordinances in conflict herewith are hereby repealed.

**SECTION III**

If any portion of this Ordinance shall be held to be invalid or unconstitutional, such invalidity or unconstitutionality shall not affect or impair the remaining portions unless it clearly appears that such other parts are wholly and necessarily dependent upon the part held to be invalid or unconstitutional.

**SECTION IV**

This Ordinance is enacted as an amendment to the Code of the City of Gainesville, Georgia, and is to be codified as a part of Section 9-1-1-5.

**SECTION V**

The effective date of this Ordinance shall be upon approval by the governing body of the City of Gainesville, Georgia.

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**W. Samuel Couvillon, Mayor**

This is to certify that I am City Clerk of the City of Gainesville. As such, I keep its official records, including its minutes. In that capacity, my signature below certifies this Ordinance was adopted as stated and will be recorded in the official minutes.

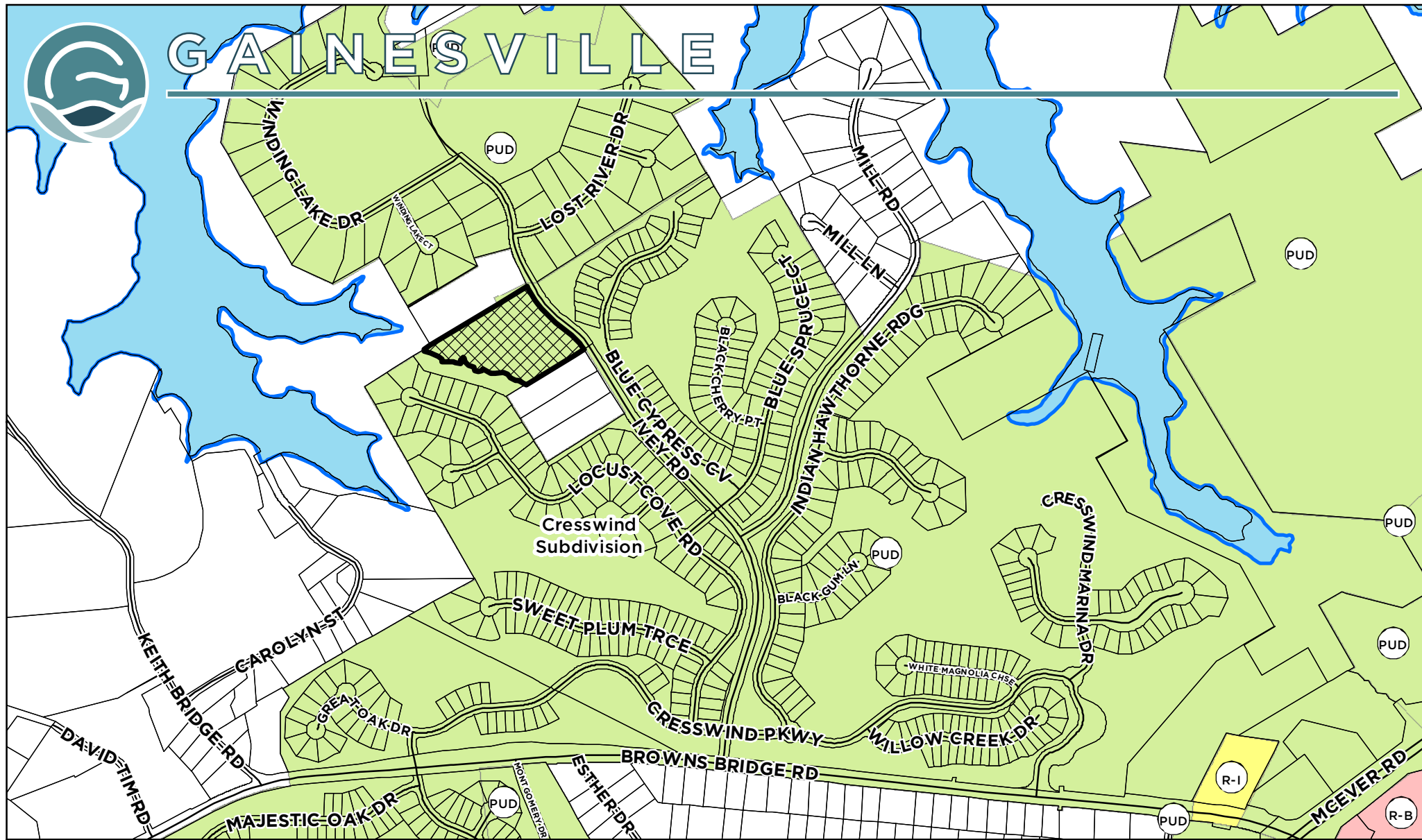
**ATTEST:**

---

**Denise O. Jordan, City Clerk**



# GAINESVILLE



Applicant:

**DANIEL MEDREA**

Request:

Rezone a 5.6+/- acres tract from Planned Unit Development (P-U-D) to Residential-I (R-I) for four single family lots.

## REZONING REQUEST

Subject Property Address:  
0 Ivey Road, SW

Tax Parcel:  
08-020-000-096



Subject Property



Meeting Date: 12/12/2023

Map Prepared: 11/20/2023

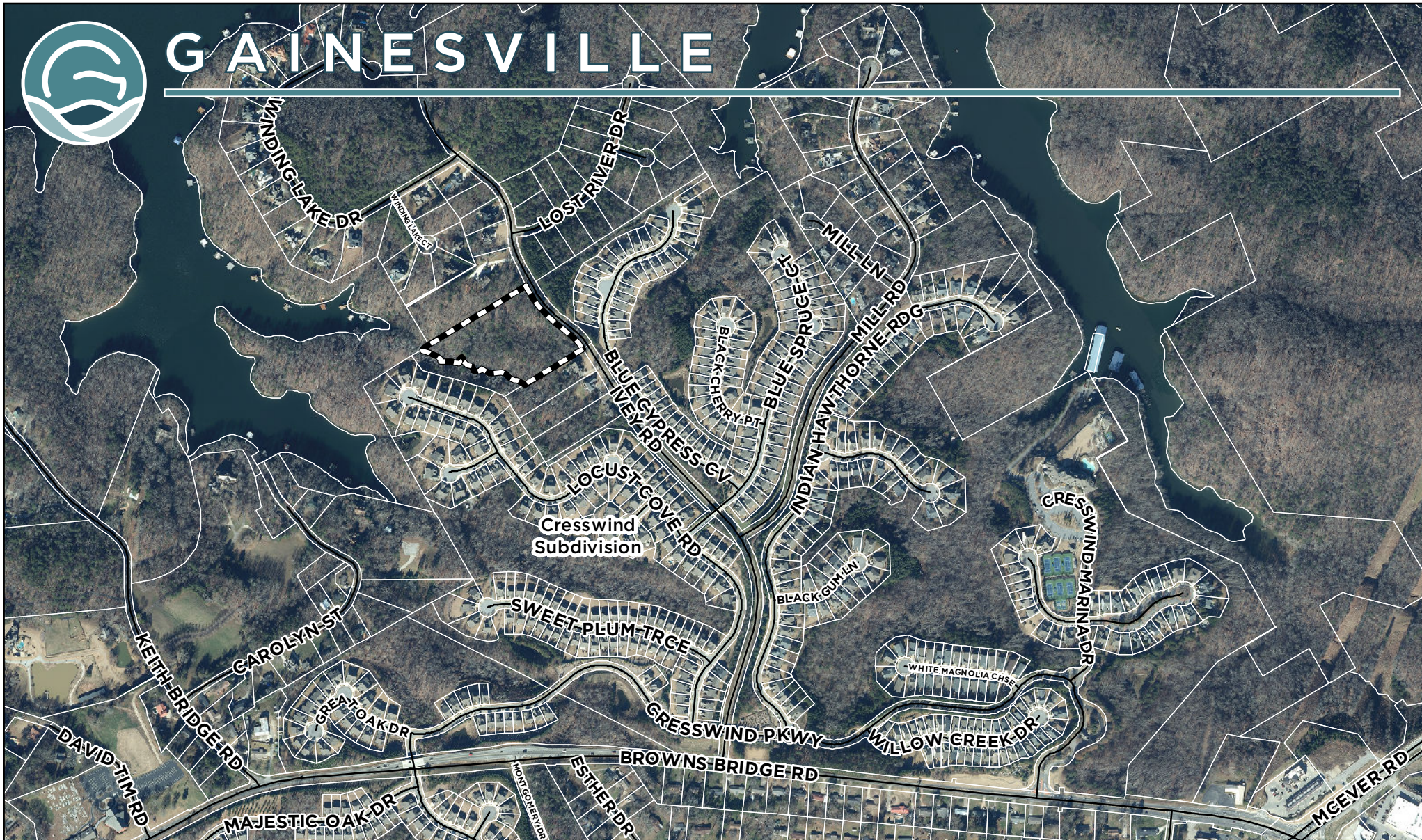
0 375 750 1,125 1,500 Feet

SCALE: 1" = 750'





# GAINESVILLE



Applicant:

**DANIEL MEDREA**

## REZONING REQUEST

Subject Property Address:  
0 Ivey Road, SW

Tax Parcel:

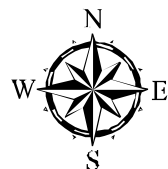
08-020-000-096

Request:

Rezone a 5.6+/- acres tract from Planned Unit Development (P-U-D) to Residential-I (R-I) for four single family lots.



Subject Property



Meeting Date: 12/12/2023

Map Prepared: 11/20/2023

0 375 750 1,125 1,500 Feet

SCALE: 1" = 750'



Ivey Road, Gainesville Georgia

My name is Daniel Medrea and I am looking to purchase Parcel ID 08020 000096 and divide it into 4 residential lots as shown in the attached survey. We plan to build the homes alongside my son Daniel Medrea Jr and Son-in-Law Alexander Achim. We are wanting to build 3 of the 4 lots for our own personal homes and plan to sell the 4<sup>th</sup> home. These homes, due to the natural grade of the land, will need to be on a basement foundation. The homes will be ranches on basements. We are looking to build around 4200-4800 sq feet in total finished area. These homes will be more than comparable to the size and finish of nearby homes. We hope to be able to start building as soon as we can get rezoning and permit approval. Thank you for your time.





PROJECT LOCATION: IVEY ROAD  
PARENT PARCEL NUMBER: 00020 000096  
TOTAL AREA: 5.637 ACRES  
CURRENT ZONING: PUD  
PROPOSED ZONING: R-1  
MINIMUM LOT SIZE: 20,000 S.F.  
MINIMUM FRONT SETBACK: 75'  
FRONT SETBACK: 300'  
SIDE SETBACK: 10'  
REAR SETBACK 20'  
PROPOSED NUMBER OF LOTS: 4

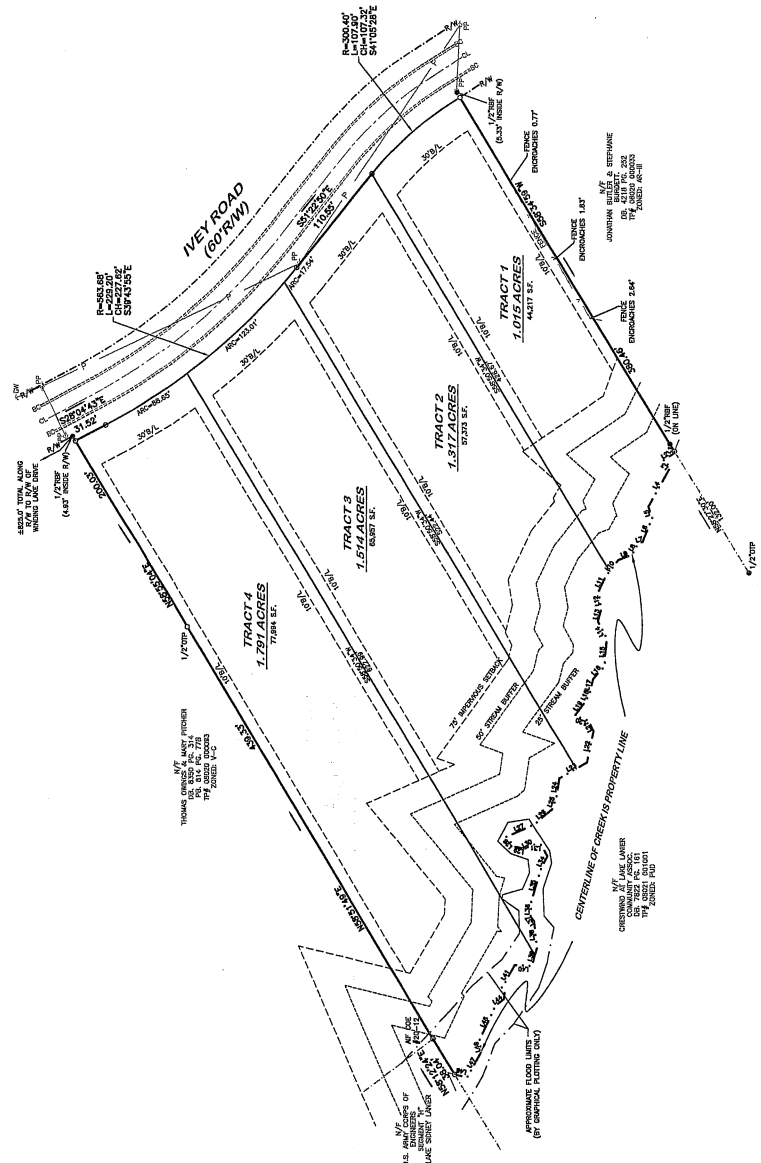
INFORMATION REGARDING THE REPORTED PRESENCE, SIZE, CHARACTER AND LOCATION OF EXISTING UNDERGROUND UTILITIES AND STRUCTURES IS SHOWN HEREON. THERE IS NO CERTAINTY OF THE ACCURACY OF THIS INFORMATION AND IT SHALL BE CONSIDERED IN THAT LIGHT BY READING AND USING THE LOCATION AND ARRANGEMENT OF THE UTILITIES AND STRUCTURES SHOWN HEREON. THE INFORMATION IS NOT GUARANTEED, AND UTILITIES AND STRUCTURES NOT SHOWN MAY BE ENCOUNTERED. NO CERTIFICATION IS MADE AS TO THE ACCURACY OR THOROUGHNESS OF THE INFORMATION CONCERNING THE EXISTING UNDERGROUND UTILITIES AND STRUCTURES SHOWN HEREON. PER GEORGIA LAW, THE CONTRACTOR SHALL BE RESPONSIBLE FOR THE LOCATION OF ALL UTILITIES PRIOR TO THE COMMENCEMENT OF ANY AND ALL EARTH DISTURBING ACTIVITIES.

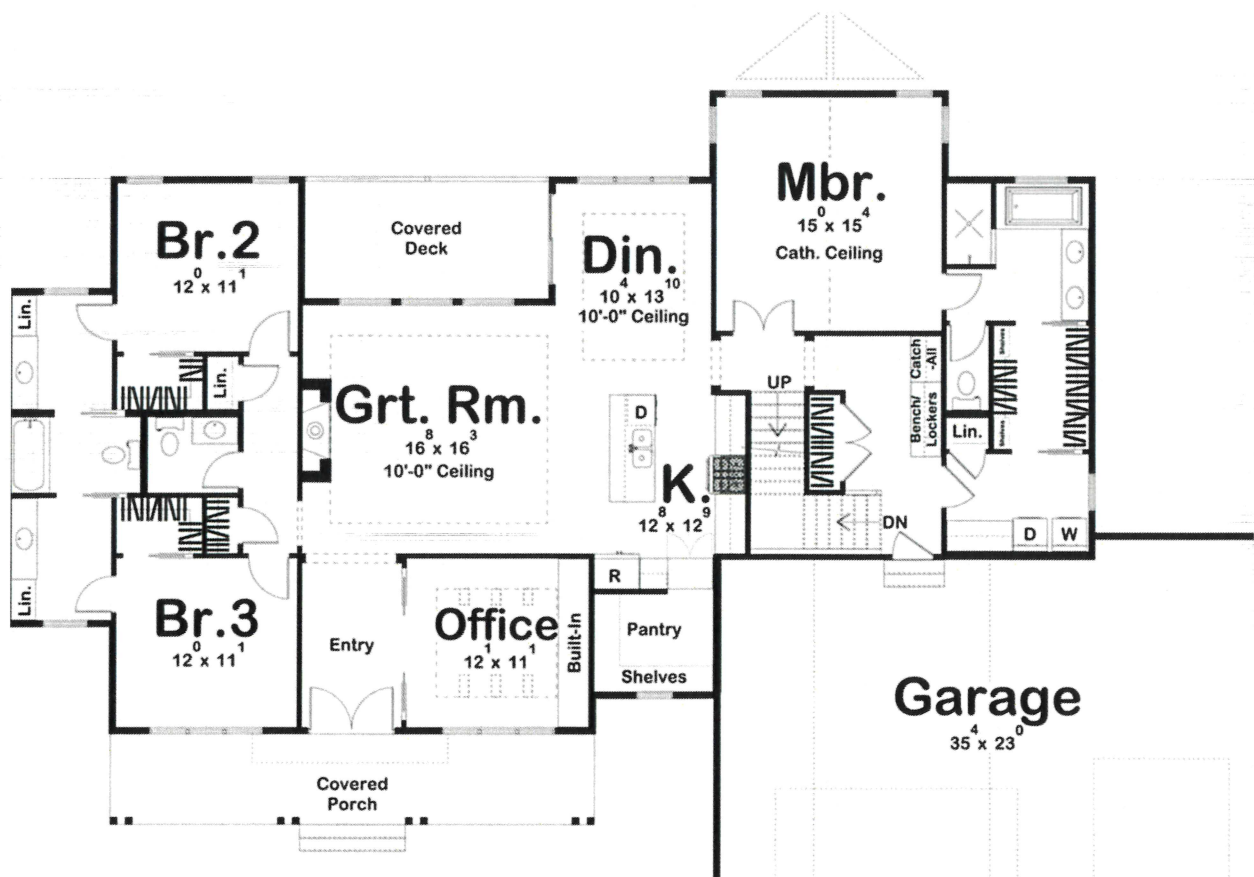


GRAPHIC SCALE 1"=50'

0' 25' 50' 100' 150' 200'

**ALEXANDER ACHIM &  
DANIEL MEDREA**

[illegible][illegible]









## CITY OF GAINESVILLE

### Work Session Agenda Request

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**Item Created:** December 19, 2023

**Date Submitted:** December 27, 2023

**Final Approval Date:** January 9, 2024

**Presenter:** Matt Tate, Community & Economic Development Dept Deputy Director

**Item of Business:** **Public Hearing Item: January 16, 2024, Council Meeting**  
Request from **Nikul Parikh** to amend an existing Planned Unit Development (P-U-D) zoning on a 1.34± acres tract located at the northwest side of the intersection of Stephens Road and McEver Road (a/k/a **0 McEver Road, SW**). **Ward Number: Four**. Tax Parcel Number(s): 08-042B-000-180.  
**Request: Automated carwash facility.**

**Meeting Date:** January 11, 2024

---

**Purpose of Request:**

To provide an overview of the following zoning request as presented at the December 12, 2023, Planning and Appeals Board Meeting.

**Facts & Issues / History & Background:**

The applicant is proposing to amend an existing Planned Unit Development (P-U-D) for the purpose of constructing an automated car wash. The property was approved for a neighborhood retail center as part of the neighboring 177-lot Copper Springs mixed-use development. The property has been padded out but has remained undeveloped. The proposal includes a tunnel-car wash, 10 vacuum machines and parking for patrons and employees. One driveway is proposed from McEver Road. The facility will operate 7 days a week from 7 a.m. to 9 p.m. and there will be approximately 10 to 12 employees at any given time.

The property is located within the Gateway Corridor Overlay Zone and the adjacent uses include the Copper Springs subdivision within Gainesville, Brannon Ridge subdivision within Oakwood and two gas station/ retail center stores within Oakwood.

**Department Recommendation:**

Staff and PAB recommended denial. See the PAB Recommendation report for details and excerpts from the meeting minutes.

**SAMPLE MOTIONS:**

Approval of Ordinance 2024- :

I move to approve the ordinance to amend the existing Planned Unit Development (P-U-D) for the subject property for an automated carwash facility with ten conditions as presented.

Denial of Ordinance 2024- :

I move to deny the request.

**Department Director:**

Rusty Ligon

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**If funding is involved, are funds approved within the current budget?** No

**Amount Requested:**

**Sources of Funds:**

**Finance Comments:**

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**Administrative Comments:**

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**Attachments:**

1. Legal Ad
2. PAB Recommendation Report
3. Proposed Zoning Amendment Ordinance
4. Location Maps
5. Letter of Intent
6. Plat
7. Concept Plan
8. Rendering
9. Adjacent Property Pictures



6800 Lights Ferry Road  
Flowery Branch GA 30542  
Submitted by:  
Jeffery Barry, as Owner/  
Operator of Removal or  
Storage Company  
Address: 6800 Lights  
Ferry Rd  
City/State/Zip: Flowery  
Branch, GA 30542  
THE ABOVE VESSEL  
HAS BEEN DEEMED  
ABANDONED AND  
IF NOT REDEEMED  
BY ITS OWNERS OF  
THOSE HAVING A LEGAL  
INTEREST, IT WILL BE  
DISPOSED OF.  
THIS ADVERTISEMENT  
SHALL RUN IN THE  
COUNTY'S LEGAL  
ORGAN FOR TWO (2)  
CONSECUTIVE WEEKS,  
AND IF NO PAPER  
EXISTS, SHALL BE  
POSTED AT  
THE COUNTY  
COURTHOUSE FOR  
TWO (2) CONSECUTIVE  
WEEKS. O.C.G.A. § 52-  
7-71  
LAW ENFORCEMENT  
DIVISION  
2070 U.S. Hwy. 278,  
SE I SOCIAL CIRCLE,  
GEORGIA 30025  
770.918.6408] FAX  
706.557.3041 I WWW  
.GADNRLE.ORG  
**129085,12/20,27**

**REDEMPTION NOTICE**  
TO ALL OWNER(S),  
LESSOR(S), LESSEE(S),  
SECURITY INTEREST  
HOLDER(S), AND  
LIENHOLDER(S) OF THE  
BELOW DESCRIBED  
VESSEL  
Date first run-in county  
organ or posting at  
county courthouse:  
12/20/2023  
To the above styled  
individuals: You are  
hereby given notice  
that the below named  
individual or company  
is in possession of your  
vessel.  
The vessel is described:  
Chrysler  
Certificate of Number:  
GA 6631 LM  
Hull Identification  
N u m b e r :  
CBC49896M77K Vessel  
was removed from:  
Safe Harbor Aqualand  
Present Location of  
Vessel: Safe Harbor  
Aqualand  
6800 Lights Ferry Road  
Flowery Branch GA  
30542  
Submitted by:  
Jeffery Barry, as Owner/  
Operator of Removal or  
Storage Company  
Address: 6800 Lights  
Ferry Rd  
City/State/Zip: Flowery  
Branch, GA 30542  
THE ABOVE VESSEL  
HAS BEEN DEEMED  
ABANDONED AND IF  
NOT REDEEMED BY ITS  
OWNERS OF THOSE  
HAVING A LEGAL  
INTEREST, IT WILL BE  
DISPOSED OF.  
THIS ADVERTISEMENT  
SHALL RUN IN THE  
COUNTY'S LEGAL  
ORGAN FOR TWO (2)  
CONSECUTIVE WEEKS,  
AND IF NO PAPER  
EXISTS, SHALL BE  
POSTED AT  
THE COUNTY  
COURTHOUSE FOR  
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WEEKS. O.C.G.A. § 52-  
7-71  
LAW ENFORCEMENT  
DIVISION  
2070 U.S. Hwy. 278,  
SE I SOCIAL CIRCLE,  
GEORGIA 30025  
770.918.6408] FAX  
706.557.3041 I WWW  
.GADNRLE.ORG  
**129087,12/20,27**

**REDEMPTION NOTICE**  
TO ALL OWNER(S),  
LESSOR(S), LESSEE(S),  
SECURITY INTEREST  
HOLDER(S), AND  
LIENHOLDER(S) OF THE  
BELOW DESCRIBED  
VESSEL  
Date first run-in county  
organ or posting at  
county courthouse:  
12/20/2023  
To the above styled  
individuals: You are  
hereby given notice  
that the below named  
individual or company  
is in possession of your  
vessel.  
The vessel is described:  
Hobie Cat  
Certificate of Number:  
GA 6029 AU Hull  
Identification Number:  
Vessel was removed  
from: Safe Harbor  
Aqualand  
Present Location of  
Vessel: Safe Harbor  
Aqualand  
6800 Lights Ferry Road  
Flowery Branch GA  
30542  
Submitted by:  
Jeffery Barry, as Owner/  
Operator of Removal or  
Storage Company  
Address: 6800 Lights  
Ferry Rd  
City/State/Zip: Flowery  
Branch, GA 30542  
THE ABOVE VESSEL  
HAS BEEN DEEMED  
ABANDONED AND IF  
NOT REDEEMED BY ITS  
OWNERS OF THOSE

HAVING A LEGAL  
INTEREST, IT WILL BE  
DISPOSED OF.  
THIS ADVERTISEMENT  
SHALL RUN IN THE  
COUNTY'S LEGAL  
ORGAN FOR TWO (2)  
CONSECUTIVE WEEKS,  
AND IF NO PAPER  
EXISTS, SHALL BE  
POSTED AT  
THE COUNTY  
COURTHOUSE FOR  
TWO (2) CONSECUTIVE  
WEEKS. O.C.G.A. § 52-  
7-71  
LAW ENFORCEMENT  
DIVISION  
2070 U.S. Hwy. 278,  
SE I SOCIAL CIRCLE,  
GEORGIA 30025  
770.918.6408] FAX  
706.557.3041 I WWW  
.GADNRLE.ORG  
**129088,12/20,27**

**Name Changes**  
IN THE SUPERIOR  
COURT OF HALL County  
STATE OF GEORGIA  
IN RE THE NAME  
CHANGE: CAMILLE  
ANGEL MANOOGIAN,  
Petitioner.  
CIVIL ACTION FILE NO.:  
2023CV001406  
**NOTICE OF PETITION  
TO CHANGE NAME OF  
ADULT**  
The Petitioner has filed a  
petition in the Superior  
Court of Hall County  
on August 3rd, 2023,  
to change his name  
from CAMILLE ANGEL  
MANOOGIAN to JUNO  
ANGEL MANNOOGIAN.  
Any interested party  
has the right to appear  
in this case and file  
objections within the  
time prescribed in  
O.C.G.A. §§ 19-12-1(f)(2)  
and (3).  
THIS 3rd day of August,  
2023,  
JENNIFER MCCALL  
GA Bar No. 561012  
Attorney for Petitioner  
Jennifer McCall,  
Attorney at Law, LLC  
201 Forrest Avenue,  
Suite A Gainesville, GA  
30501  
Phone (678) 696-5348  
jennifer@mccallatlaw.  
com  
**128924**  
**12/13, 20, 27, 1/3**

**IN THE SUPERIOR  
COURT OF HALL  
COUNTY  
STATE OF GEORGIA**  
**Camille Michelle**  
**Lopez,**  
**Petitioner,**  
**v.**  
**Arturo Lopez Garcia,**  
**Respondent.**  
**Civil Action File NO.**  
**2023CV002081**  
**TO: Arturo Lopez**  
**Garcia**  
**NOTICE OF**  
**PUBLICATION**  
By Order for service by  
publication dated the  
5th day of December,  
2023, you are hereby  
notified that on the 1st  
day of December, 2023,  
Camille Michelle Lopez  
filed a suit against you  
for DIVORCE. You are  
required to file with the  
Clerk of the Superior  
Court, and to serve  
upon the Petitioner,  
Camille Michelle Lopez,  
1640 Roper Hill Road  
20A, Gainesville, GA  
30501 an Answer in  
writing within 60 days  
of the date of the Order  
for publication.  
WITNESS, the Honorable  
Lindsay H. Burton,  
Judge of this Superior  
Court.  
This, the 13th day of  
December, 2023  
Clerk, Superior Court  
Charles Baker  
Hall County Courthouse,  
Gainesville, GA  
**129237 12/20, 12/27,**  
**1/3, 1/10**

IN THE SUPERIOR COURT  
OF HALL COUNTY STATE  
OF GEORGIA  
In re Name Change of:  
AMY WILSON GRADIN,  
Petitioner.  
CIVIL ACTION FILE NO.:  
2023CV001725  
**NOTICE OF PETITION  
TO CHANGE NAME OF  
ADULT**  
The Petitioner has filed a  
petition in the Superior  
Court of Hall County on  
September 27, 2023, to  
change his name from  
AMY WILSON GRADIN  
to FOX AMY WILSON  
GRADIN.  
Any interested party  
has the right to appear  
in this case and file  
objections within the  
time prescribed in  
O.C.G.A. §§ 19-12-1(t)(2)  
and (3).  
JENNIFER MCCALL  
GA Bar No. 561012  
Attorney for Petitioner  
Jennifer McCall,  
Attorney at Law, LLC  
201 Forrest Avenue,  
Suite A Gainesville, GA  
30501  
Phone (678) 696-5348  
jennifer@mccallatlaw.  
com  
**128922**

**12/13, 20, 27, 1/3**  
**IN THE SUPERIOR  
COURT OF HALL  
COUNTY STATE OF  
GEORGIA**  
**IN RE: PETITION OF  
YANETT CONTRERAS  
SEPULVEDA TO  
CHANGE NAME OF  
JODY RODRIGUEZ  
SEPULVEDA, A MINOR**  
**Civil Action**  
**File Number:**  
**2023CV002003**  
**NOTICE OF PETITION  
FOR NAME CHANGE  
OF MINOR CHILD**  
GEORGIA, HALL  
COUNTY  
NOTICE is hereby given  
that Yanett Contreras  
Sepulveda, filed a  
Petition for Name  
Change of Minor Child  
in the Superior Court  
of Hall County, Georgia,  
on November 14, 2023,  
praying for a change in  
the name of the minor  
child, Jody Rodriguez  
Sepulveda to Jody  
Contreras Sepulveda.  
NOTICE is hereby given  
pursuant to law to any  
interested or affected  
party to appear in  
said Court and to file  
objections to such name  
change. Objections  
must be filed with said  
Court within thirty  
days of the filing of said  
Petition.  
This 14 day of  
November, 2023,  
Coleman, Chambers &  
Rogers, LLP  
1370 Thompson Bridge  
Road, Suite 300  
Gainesville, Georgia  
30501  
770-534-3770/770-  
534-1441 srichardson@  
colemanchambers.com  
/s/ Sarah Richardson  
Trahan SARAH  
RICHARDSON TRAHAN  
Attorney for Petitioner  
Georgia Bar No. 284497  
**128809 12/6, 13, 20,**  
**27**

**IN THE SUPERIOR  
COURT OF HALL  
COUNTY STATE OF  
GEORGIA**  
**IN RE: PETITION OF  
YANETT CONTRERAS  
SEPULVEDA TO  
CHANGE NAME OF  
JISELLE RODRIGUEZ  
SEPULVEDA, A MINOR**  
**Civil Action**  
**File Number:**  
**2023CV001983**  
**NOTICE OF PETITION  
FOR NAME CHANGE  
OF MINOR CHILD**  
GEORGIA, HALL  
COUNTY  
NOTICE is hereby given  
that Yanett Contreras  
Sepulveda, filed a  
Petition for Name  
Change of Minor Child  
in the Superior Court  
of Hall County, Georgia,  
on November 13, 2023,  
praying for a change in  
the name of the minor  
child, Jiselle Rodriguez  
Sepulveda to Jiselle  
Contreras Sepulveda.  
NOTICE is hereby given  
pursuant to law to any  
interested or affected  
party to appear in  
said Court and to file  
objections to such name  
change. Objections  
must be filed with said  
Court within thirty  
days of the filing of said  
Petition.  
This 13 day of  
November, 2023,  
Coleman, Chambers &  
Rogers, LLP  
1370 Thompson Bridge  
Road, Suite 300  
Gainesville, Georgia  
30501  
770-534-3770/  
770-534-1441  
srichardson@  
colemanchambers.com  
/s/ Sarah Richardson  
Trahan SARAH  
RICHARDSON TRAHAN  
Attorney for Petitioner  
Georgia Bar No. 284497  
**128808 12/6, 13, 20,**  
**27**

**IN THE SUPERIOR  
COURT OF HALL  
COUNTY  
STATE OF GEORGIA**  
**In re the Name Change**  
**of: Casey J Byerly,**  
**Petitioner.**  
**Civil Action File No.:**  
**2023CV002102CGB**  
**NOTICE OF PETITION  
TO CHANGE NAME OF  
ADULT**  
I, Casey J Byerly filed as  
petition in the Superior  
Court of Hall County on  
December 5th, 2023, to  
change his/her name  
from Casey J Byerly  
to Majick Byerly. Any  
interested party has the  
right to appear in this  
case and file objections  
within 30 days after the  
Petition was filed.  
Signed this 5 day of  
December, 2023  
Petitioner's name: Casey  
J Byerly  
Petitioner's Address:  
3705 Bolding Rd  
Flowery Branch, GA  
30542  
Petitioner's Telephone

Number: 714-313-9982  
**128931**  
**12/13, 20, 27, 1/3**  
SUPERIOR COURT OF  
HALL COUNTY  
STATE OF GEORGIA  
In re the Name Change  
of Child(ren)  
Aubree Harlow Turpin  
Kristina M. Jackson  
Petitioner,  
v.  
Respondent.  
Civil Action File No:  
2023CV002188BCO  
**NOTICE OF FILING  
PETITION TO CHANGE  
NAME(S) OF MINOR  
CHILD(REN)**  
A petition was filed  
in the Superior Court  
of Hall County on  
December 18, 2023  
to change name of  
the following minor  
child(ren):  
**From:**  
Aubree Harlow Turpin  
**Proposed New Name:**  
Aubree Harlow Jackson  
Any interest party has  
the right to appear  
in this case and file  
objections within the  
time prescribed in  
OCGA sec. 19-12-1(f)(2)  
and (3).  
Dated: Dec. 18, 2023  
Kristina M. Jackson  
petitioner, Pro se  
Name: Kristina M.  
Jackson  
Address: 3524 Creek  
Hollow Buford, GA  
30519  
Phone: 678-689-4262  
Email: xtinajack1107@  
gmail.com  
**129458**  
**12/20, 27, 1/3, 10**

SUPERIOR COURT OF  
HALL COUNTY  
STATE OF GEORGIA  
In re the Name Change  
of Child(ren):  
Matias G. Cabrera  
Acosta  
Liam S. Cabrera Acosta  
Briceyda C. Cabrera De  
Acosta, Petitioner,  
v.  
Brayan A. Acosta Uceda  
Civil Action  
Case Number:  
2022CV002029-CGB  
**NOTICE OF PETITION  
TO CHANGE NAME(S)  
OF MINOR CHILD(REN)**  
Briceyda C. Cabrera De  
Acosta filed a petition  
in the Superior Court of  
Hall County on 11/15,  
2022, to change the  
name(s) of the following  
minor child(ren)  
from: Liam Santiago  
Cabrera De Acosta to  
Liam Santiago Cabrera,  
from: Matias Gael  
Cabrera De Acosta to  
Matias Gael Cabrera  
Any interested party  
has the right to appear  
in this case and file  
objections within the  
time  
prescribed in OCGA  
§§19-12-1(f)(2) and (3).  
Briceyda Cabrera  
Petitioner, Prose  
Name: Briceyda C.  
Cabrera De Acosta  
Address: 3754 Windsor  
Ct. Gainesville, GA  
30504.  
**128656 12/6, 13, 20,**  
**27**

SUPERIOR COURT OF  
HALL COUNTY  
STATE OF GEORGIA  
In re the Name Change  
of: DANA JAMES-  
JOHNSON, Petitioner.  
Civil Action  
Case Number:  
2023CV002125LHB  
**NOTICE OF PETITION  
TO CHANGE NAME OF  
ADULT.**  
DANA JAMES-JOHNSON  
filed a petition in the  
Superior Court of Hall  
County on December  
7, 2023, to change  
the name from DANA  
JAMES-JOHNSON TO  
DANA JAMES. Any  
interested party has  
the right to appear  
in this case and filed  
objections within 30  
days after the Petition  
was filed  
Dated: DECEMBER 7,  
2023  
DANA JAMES-JOHNSON  
Petitioner, Pro se  
Name: DANA JAMES-  
JOHNSON  
Address: 682  
TOMMY ARRON DR,  
GAINESVILLE, GA 30506  
E m a i l :  
D A N A J O H N S O N 1 @  
G M A I L . C O M  
Phone (day): 512-983-  
3130  
**129005 12/13, 20, 27,**  
**1/3**

**Public Hearings**  
**NOTICE OF PLANNING  
AND APPEALS BOARD  
PUBLIC HEARING**  
Notice is hereby given  
that the **Gainesville  
City Council** will  
conduct a public  
hearing on **Tuesday,  
January 16, 2024**

**at 5:30 p.m.** in the  
**Gainesville Justice  
Center** (Municipal  
Courtroom at the Public  
Safety Complex), 701  
Queen City Parkway  
in Gainesville on the  
following requests:  
1) Request from **Daniel  
Medrea** to rezone a  
5.6± acres tract located  
on the west side of  
Ivey Road, south of the  
intersection of Ivey Road  
and Lost River Drive  
(a/k/a **0 Ivey Road,  
SW**) from Planned Unit  
Development (P-U-D) to  
Residential-I (R-I).  
Ward Number: Four  
Tax Parcel Number(s):  
08-020-000-096  
Request: Four single-  
family lots  
2) Request from **Nikul  
Parikh** to amend an  
existing Planned Unit  
Development (P-U-D)  
zoning on a 1.34± acres  
tract located at the  
northwest side of the  
intersection of Stephens  
Road and McEver Road  
(a/k/a **0 McEver Road,  
SW**).  
Ward Number: Four  
Tax Parcel Number(s):  
08-042B-000-180  
Request: A u t o m a t e d  
carwash facility  
3) Request from  
**Capstone Acquisitions,  
LLC** for a special use on a  
1.47± acres tract located  
on the east side of White  
Sulphur Road, north  
of the intersection of  
White Sulphur Road and  
Huntington Drive (a/k/a  
**622 White Sulphur  
Road**), having a zoning  
of General Business  
(G-B).  
Ward Number: Two  
Tax Parcel Number(s):  
09-123-000-031  
Request: Residence Inn  
extended stay hotel  
Additional information  
is available from the  
Community and  
Economic Development  
Department, Planning  
Division, by calling 770-  
531-6570.  
NOTE: In accordance  
with Georgia law,  
anyone who wishes to  
express opposition to  
the proposed zoning  
action, and has made,  
within two years  
immediately preceding  
the filing of the  
proposed zoning action,  
campaign contributions  
aggregating \$250  
or more to a local  
government official  
who will consider  
the application, shall  
file a disclosure of  
contribution(s) with the  
Planning Division at  
least five (5) days prior  
to the first reading of  
the proposed zoning  
action by the City  
Council. (OCGA § 36-  
67A-3 3 {c})  
**129227 12/20**

**NOTICE OF PLANNING  
AND APPEALS BOARD  
PUBLIC HEARING**  
Notice is hereby given  
that the **Gainesville  
Planning and Appeals  
Board** will conduct  
a public hearing on  
**Tuesday, January 9,  
2024 at 5:30 p.m.** in the  
**Gainesville Justice  
Center** (Municipal  
Courtroom at the Public  
Safety Complex), 701  
Queen City Parkway  
in midtown Gainesville on  
the following request:  
1) Request from  
**S i m p a t i c o**  
**Communities** to rezone  
a 3.17± acres tract  
located on the northeast  
side of the intersection  
of Jesse Jewell Parkway  
and Scotland Avenue,  
having road frontage  
on the northside of  
Johnson Street (a/k/a  
**839 and 853 Jesse  
Jewell Parkway, SW**)  
from General Business  
(G-B) to Planned Unit  
Development (P-U-D).  
Ward Number: Three  
Tax Parcel Number(s):  
01-029-001-005 and 007  
Request: M i x e d - u s e  
building  
2) Request from  
**Weekley Homes,  
LLC** to amend an  
existing Planned Unit  
Development (P-U-D)  
zoning on a 120.98±  
acres tract located on  
the northwest side  
of McEver Road, west  
of the intersection of  
McEver Road and Gould  
Drive (a/k/a **0 and 1300  
Gould Drive, SW**).  
Ward Number: Four  
Tax Parcel  
Number(s): 08-016-002-  
001A; 08-017-000-001  
Request: Single-family  
subdivision for active  
adults  
3) Request from **Booker  
Property Holdings,  
LLC and Paul Wildmont**  
to rezone a 0.47± acre  
tract located on the  
north side of Summit  
Street between E. E.  
Butler Parkway and  
Chestnut Street (a/k/a  
**235 Summit Street,  
SE**), from Neighborhood

Business (N-B) to  
Residential-II (R-II).  
Ward Number: Three  
Tax Parcel Number(s):  
01-020-004-004A  
Request: F o u r  
townhomes  
4) Request from **Moez  
Hasni** for a special use  
on a 4.11± acres tract  
located on the east side  
of Crescent Drive, north  
of the intersection of  
Jesse Jewell Parkway  
and Crescent Drive  
(a/k/a **400 Crescent  
Drive, NE**), having  
a zoning of General  
Business (G-B).  
Ward Number: Two  
Tax Parcel Number(s):  
15-033C-000-077  
Request: S t a y b r i d g e  
Suites extended stay  
hotel  
Additional information  
is available from the  
Community and  
Economic Development  
Department, Planning  
Division, by calling 770-  
531-6570.  
NOTE: In accordance  
with Georgia law,  
anyone who wishes to  
express opposition to  
the proposed zoning  
action, and has made,  
within two years  
immediately preceding  
the filing of the  
proposed zoning action,  
campaign contributions  
aggregating \$250  
or more to a local  
government official  
who will consider  
the application, shall  
file a disclosure of  
contribution(s) with the  
Planning Division at  
least five (5) days prior  
to the first reading of  
the proposed zoning  
action by the City  
Council. (OCGA § 36-  
67A-3 3 {c})  
**129229 12/20**

**NOTICE OF PUBLIC  
HEARING  
UPON APPLICATION  
FOR ANNEXATION  
AND REZONING**  
Pursuant to O.C.G.A.  
§ 36-36-1 et seq. and  
O.C.G.A. § 36-36-20 et  
seq., notice is hereby  
given that the City  
of Buford, a Georgia  
Municipal Corporation,  
will hold a public  
hearing to evaluate  
the applications of  
certain landowners,  
more fully set forth on  
Exhibit "A", to annex  
and zone property to  
the corporate limits of  
the City of Buford as  
provided in O.C.G.A.  
§ 36-36-20 which is  
contiguous to the  
existing limits. The  
property proposed  
for annexation and  
rezoning is contiguous  
to the present corporate  
limits of the City of  
Buford and is more  
particularly described  
in Exhibit "A" attached  
hereto.  
The City of Buford  
Planning Commission  
will hold a public  
hearing and make r e c o m m e n d a t i o n  
on such application  
for annexation and  
rezoning on Tuesday  
January 9, 2024, at 7:00  
pm, Buford City Hall,  
2300 Buford Highway,  
Buford, Gwinnett  
County, Georgia 30518.  
The Buford City  
Commission will hold a  
public hearing to discuss  
and pass upon the  
proposed applications  
for annexation and  
rezoning on Monday,  
February 5, 2024 at  
7:00pm, Buford City Hall,  
2300 Buford Highway,  
Buford, Gwinnett  
County, Georgia 30518.  
This 6th day of  
December, 2023.  
CHANDLER, BRITT & JAY,  
LLC  
City Attorneys  
**OWNER: Amt and W.**  
**L. Barfield**  
**Christopher**  
**Watford**  
**CURRENTLY ZONED:**  
**S-S/AR-III**  
**PROPOSED ZONING:**  
**C-2**  
**LOCATION: 4470**  
**Bennett Rd**  
ALL THAT TRACT or  
parcel of land lying  
and being in Land  
Lots 153 and 154 of  
the 8th District of Hall  
County, Georgia, and  
being more particularly  
described as follows:  
BEGINNING at the  
northern comer of  
Buford Road (later  
called Roberts Cross  
Road and now known  
as Friendship Road)  
and the Gainesville  
Road, run thence East  
along the northeast  
side of Gainesville Road  
to the western side of  
Mount Salem Church  
Road to J.W. Parks land;  
run thence South 46.5  
degrees West along  
the Parks line and  
land of Carl Perry to

Roberts Cross Road to  
the Beginning Point.  
Said tract contains  
36.5 acres more or less  
and is a portion of the  
property described and  
conveyed by W.R. Davis  
and Mrs Julia Davis to  
Mrs Winnie Roberts  
Tutton by Warranty  
Deed dated September  
14, 1935, recorded in  
Deed Book 32, page  
289, Hall County,  
Georgia Deed Records.  
**128969 12/20, 12/27,**  
**1/3, 1/10, 1/17, 1/24**

**Public Sales/Auctions**  
**Auction**  
**TIER 1 AUTO SALES,  
LLC**  
308 Atlanta Highway ~  
Gainesville, GA 30501  
January 11, 2024 ~ 9 am  
- 10 am  
1) 1989 BMW 3 Series  
WBAAD1308K8834822  
**129238 12/20**

**Extra Space Storage**  
will hold a public  
auction to sell personal  
property described  
below belonging to  
those individuals listed  
below at the location  
indicated:  
1010 Dawsonville Hwy,  
Gainesville, GA 30533,  
1/04/2024 12:00pm  
Kaneesha Robinson  
2102  
Desk, clothes, small  
appliances  
The auction will be  
listed and advertised on  
www.storagetreasures.  
com. Purchases must  
be made with cash only  
and paid at the above  
referenced facility in  
order to complete the  
transaction. Extra Space  
Storage may refuse any  
bid and may rescind  
any purchase up until  
the winning bidder  
takes possession of the  
personal property.  
**129117 12/20, 12/27**

**NOTICE OF PUBLIC  
SALE**  
To satisfy the owner's  
storage lien, KO Storage  
LLC will sell at public  
lien sale on January  
17, 2024. The personal  
property in the below-  
listed units, which may  
include but are not  
limited to: Household  
goods, boxes/totes/  
bags, clothing, bedding,  
tools and toys. The  
public sale of these  
items will begin at 10AM  
on January 10, 2024 and  
end at 10AM on January  
17, 2024. The public sale  
will take place on www.  
storagetreasures.com.  
**KO Storage of  
Gainesville - Browns  
Bridge Rd, 2326  
Browns Bridge Rd,  
Gainesville GA 30504,  
(952)**  
**314-7121**  
**Time: 10:00AM CST**  
30, Gaddis, Kenneth,  
42, Parrish, Tamika,  
48, Davidson, Kelli, 59,  
Dean, Elizabeth, 805,  
Mulligan, Danny, 809,  
Mulligan, Danny  
Public sale terms, rules,  
and regulations will  
be made available on  
www.storagetreasures.  
com. All sales are  
subject to cancellation.  
We reserve the right to  
refuse any bid. Payment  
must be by credit/debit  
card, we do not accept  
checks or cash. Buyers  
must secure the units  
with their own personal  
locks. To claim tax-  
exempt status, original  
RESALE certificates for  
each space purchased is  
required. By KO Storage  
LLC, 10301 Wayzata  
Blvd, Minnetonka, MN  
55305. (952)-314-7121.  
**128936 12/20, 12/27**

**NOTICE OF PUBLIC  
SALE:** The following  
self-storage Cube  
contents containing  
household and other  
goods will be sold for  
cash by CubeSmart  
LP 2221 Dawsonville  
Highway Gainesville,  
Georgia, 30506 to  
satisfy a lien on January  
11, 2024 at approx.  
1:30 PM at [www.  
storagetreasures.com].  
Cube #309 Salvador  
Cervantes; Cube #415  
Salvador Cervantes.  
**128797 12/20, 12/27**

**Notice of Sale.** Notice  
is Hereby given that  
Northeast Georgia  
Storage Center LLC,  
intends to sell the  
personal property  
described below to  
enforce a lien imposed  
on said property  
pursuant to the Georgia



**GAINESVILLE PLANNING and APPEALS BOARD  
RECOMMENDATION**

**Applicant**.....Nikul Parikh  
**Property Owner** .....Dhruvil Rajani  
**Location** .....0 McEver Road, SW  
**Request**.....Amend P-U-D zoning  
**Size**.....1.34± total acres  
**Ward** .....Four  
**Proposed Use**.....Automated carwash facility  
**Planning Division Staff Recommendation**.....**Denial**  
**Planning & Appeals Board Recommendation**.....**Denial**  
**Date** .....December 12, 2023

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▪ **Applicant's Proposal and Background Information**

The applicant is proposing to amend an existing Planned Unit Development (P-U-D) for the purpose of constructing an automated car wash. The property was originally approved for a neighborhood retail center as part of the neighboring 177-lot Copper Springs mixed-use development approved in 1999. The property has been padded out but has remained undeveloped. The proposal includes a 5,040 square foot tunnel car wash, 10 vacuum machines and 31 parking spaces including the car care area for patrons and employees. One driveway is proposed from McEver Road. The facility will operate 7 days a week from 7 a.m. to 9 p.m. and there will be approximately 10 to 12 employees at any given time.

The property is located within the Gateway Corridor Overlay Zone and the adjacent uses include the Copper Springs subdivision within Gainesville, Brannon Ridge subdivision within Oakwood and two gas station/ retail center stores within Oakwood.

▪ **Adjacent Land Use and Zoning**

| Location          | Use                                                                  | Zoning                       |
|-------------------|----------------------------------------------------------------------|------------------------------|
| North - Northwest | Copper Springs Subdivision                                           | PUD- Gainesville             |
| South - Southwest | Brannon Ridge Subdivision;<br>Valero Gas Station / Convenience Store | PRD- Oakwood<br>C-1- Oakwood |
| East              | Undeveloped                                                          | C-2- Oakwood                 |
| Southeast         | Retail Strip Center and Gas Station (under development)              | C-2- Oakwood                 |

▪ **Other Departmental Comments**

There were no other department comments regarding this request.

▪ **Zoning History**

*The following zoning actions have taken place in the immediate area during the last ten years:*



**2018** – A request by Southeastern Land Solutions, LLC to amend a 1.34± acres tract (subject property) located at 0 McEver Road, SW zoned Planned Unit Development (P-U-D) was denied for five single-family lots.

▪ **Staff Analysis**

**(1) Is the proposed use suitable in view of the zoning and development of adjacent and nearby property?**

The subject property is located on the northwest side of the intersection of McEver Road and Stephens Road within the Gateway Corridor Overlay Zone. While the property has frontage along a commercial intersection, it appears the property would be most suitable for its current approved use as a small neighborhood retail center. This is mostly due to its close proximity the adjacent residential neighborhoods. Of note, there are currently 7 automated car wash facilities within a 2 to 5 mile radius from the property.

**(2) Will the proposed use adversely affect the existing use or usability of adjacent or nearby property?**

The property was originally planned for neighborhood retail purposes to serve adjacent and nearby residential uses with minimal negative impact. The proposed automated carwash is a more aggressive use than what is currently approved for the property. Staff is concerned the operation of the carwash, outdoor vacuums and other incidental noise (amplification devices) could negatively impact the adjacent homes within the Copper Springs and Brannon Ridge subdivisions. Given the grade of the property, it will be difficult to effectively buffer against the single-family homes.

**(3) Is the proposed use compatible with the purpose and intent of the Comprehensive Plan?**

The Future Development Map for the City of Gainesville places the property within the *Multi-family* land use category which includes areas containing or planned for single-family attached or multi-family housing at minimum densities of four dwelling units per acre.

According to the Character Area map for the City of Gainesville, the subject property is located within the *Suburban Neighborhood* Character Area. The vision for this area is to preserve older, stable residential subdivisions and encourage newer projects with smaller lot sizes, pedestrian infrastructure, and buildings patterned after traditional local housing, possibly containing a small neighborhood-serving “village center”.

The quality community objectives include housing choices, connectivity, access to parks and greenspace, environmental sustainability, safety and security. Land uses allowed in the *Suburban Neighborhood Character Area* include single-family residential, limited multi-family residential, limited general mixed-use, limited commercial (Retail and office), public, institutional, parks and recreation.

The proposed use appears to be inconsistent with the Comprehensive Plan.

**(4) Are there substantial reasons why the property cannot or should not be used as currently zoned?**

The property is zoned Planned Unit Development (P-U-D) which is a site-specific zoning. Modifications to the existing approved plan requires the zoning to be amended to allow for an automated carwash facility. The current approved use for a small neighborhood retail center seems to be more appropriate than the proposed automated carwash facility.

**(5) Will the proposed use cause an excessive or burdensome use of public facilities or services, including but not limited to streets, schools, water or sewer utilities, and police or fire protection?**

The proposed zoning amendment request should not cause an excessive or burdensome use of public facilities or services above what is currently approved for the property. Gainesville sewer and water services are adjacent to the property and there is sufficient capacity.

Both the fire and police departments respond to properties located in the adjacent Copper Springs neighborhood which is accessible directly from McEver Road. The closest fire stations include Gainesville Fire Station #4 located 4.0± miles off of Memorial Park Drive and Hall County Fire Station #4 located 2.5± miles off of McEver Road. The City and County have an automatic aid agreement which allows the city or county to respond first in the event of a fire or medical emergency.

The ITE Trip Generation Manual, referenced to estimate the trips generated for an automated carwash land use, did not have sufficient data to provide the daily number of trips generated for the proposed land use. Therefore, a 2021 traffic study provided for the similar size Tidal Wave Auto Spa located further north near the intersection of McEver Road and Browns Bridge Road was used. According to the 2021 study, the proposed carwash could generate approximately 1,512 (756 Enter / 756 Exit) new vehicular trips per day of which 60-70% are expected to be pass-by trips and not newly created trips. An estimated 28 new entering and 30 exiting trips are expected in the peak morning hour with 39 entering and 39 exiting trips in the peak evening hour.

The proposed automated carwash facility will have no impacts on to the Gainesville City School System.

**(6) Is the proposed use supported by new or changing conditions not anticipated by the Comprehensive Plan or reflected in the existing zoning on the property or surrounding properties?**

The subject property is expected to remain commercial as it is located within the Gateway Corridor Overlay Zone and is in close proximity to the intersection of McEver Road and Stephens Road. Neighborhood scale retail is anticipated for the property so as to serve as a transitional use between the more intense commercial uses and the adjacent single-family homes.

**(7) Does the proposed use reflect a reasonable balance between the promotion of the public health, safety, morality, or general welfare and the right to unrestricted use of property?**

Based on the Comprehensive Plan and the adjacent single-family uses, the proposed zoning amendment request does not appear to reflect a reasonable balance between the promotion of the public health, safety, morality, or general welfare and the right to unrestricted use of property.

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▪ **Staff Recommendation**

The Planning Division staff is recommending **denial** of this zoning amendment request based on the comprehensive plan and the adjacent single-family uses. However, if consideration is given to approve this request, Staff would recommend the following zoning conditions.

**Conditions**

- 1. The car care and vacuum area shall be located on the eastern side of the parking lot next to the automated carwash facility. Otherwise, the proposal shall generally**

consistent with the concept plan and picture provided with this zoning amendment application and shall adhere to the exterior building material requirements of the Gateway Corridor Overlay Zone.

2. A minimum 8-foot tall opaque fence shall be installed along the edge of the parking lot areas adjacent to the single-family properties. The fence shall be brown in color and made of weather resistant composite materials. The location and type of fence shall be subject to the approval of the Community and Economic Development Department Director.
3. The existing trees adjacent to the Copper Springs Subdivision shall remain undisturbed.
4. A mixture of evergreen trees shall be planted between the 8-foot tall opaque fence and the adjacent Copper Springs subdivision and Brannon Ridge subdivision. The minimum height of the trees shall be 10 feet upon installation. The location, spacing, and type of trees planted shall be subject to the approval of the Community and Economic Development Department Director.
5. The frontage landscape areas and right-of-way areas shall be maintained and sodded with grass. Minimum 3-inch caliper size hardwood trees shall be required within all frontage landscape areas subject to the approval of the Community & Economic Development Director.
6. The signage for the proposed development shall be limited to one principal free-standing sign not to exceed 10-feet in height. All other standards shall meet the Neighborhood Business (N-B) zoning standards. An electronic message board sign shall not be permitted for the subject property.
7. Stormwater detention shall be located underground or if above ground designed as a landscape feature subject to the approval of the Community & Economic Development Director.
8. A trash dumpster shall not be allowed on the property. All service areas, loading areas, ground or roof top HVAC equipment shall be screened from view from all adjacent uses and roads.
9. Outdoor lighting used in this development shall be of non-spill design and placed in a manner so as to minimize direct visibility by the adjacent properties.
10. All access point design for the subject property shall require review and approval by the Gainesville Public Works Department Director and the Georgia Department of Transportation (GDOT). All required access/traffic/sidewalk improvements associated with the proposed development or any additional improvements identified within the Traffic Impact Study shall be at the full expense of the developer/property owner.

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#### **Excerpts from the December 12, 2023 PAB Meeting Minutes**

**Applicant Presentation:** Nick Pasola, 3502 River Road Circle, stated he represents Davis Engineering and spoke on behalf of Mr. Parikh. Mr. Pasola stated there were no anticipated differences switching from retail to a carwash regarding daily traffic, noise pollution, light pollution and even less with hours of operation. He said there would be no delivery trucks and early hours as would be with retail. He mentioned the applicant is currently developing the property diagonally across as a gas station and the carwash will be an amenity to the adjoining properties. He stated the applicant owns Beehive Homes in Gainesville and as far as a financial prospective, it would be more advantageous for him with a carwash. Mr. Pasola stated they are in agreement with the conditions even though staff recommended denial of the request. He said they want to provide a business that can be used by the adjoining properties while lessening the impact. He mentioned houses are located within 60

feet of the road and are already impacted in terms of traffic with 12,000 cars passing by daily.

**FAVOR:** None

**OPPOSE:** None

**There was a motion to recommend denial of the zoning amendment request for an automated carwash facility with Planned Unit Development (P-U-D) zoning.**

Motion made by Board Member Martin

Motion seconded by Board Member Simmons

**Vote – 6 favor, 1 vacant**

Passed: \_\_\_\_\_

**AN ORDINANCE**

**No. 2024-**

**AN ORDINANCE AMENDING THE EXISTING PLANNED UNIT DEVELOPMENT, WITH CONDITIONS (P-U-D-c) ZONING ON A 1.34± ACRES TRACT LOCATED AT THE NORTHWEST SIDE OF THE INTERSECTION OF STEPHENS ROAD AND MCEVER ROAD (A/K/A 0 MCEVER ROAD, SW); TO REPEAL CONFLICTING ORDINANCES; TO PROVIDE FOR SEVERABILITY; TO PROVIDE FOR AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.**

**BE IT HEREBY ORDAINED BY THE GOVERNING BODY OF THE CITY OF GAINESVILLE, GEORGIA, AS FOLLOWS:**

**SECTION I**

That from and after the passage of this Ordinance the following described lands shall be zoned and so designated on the Zoning Map of the City of Gainesville as **Planned United Development, with conditions (P-U-D-c)**.

**Conditions**

- 1. The car care and vacuum area shall be located on the eastern side of the parking lot next to the automated carwash facility. Otherwise, the proposal shall generally be consistent with the concept plan and picture provided with this zoning amendment application and shall adhere to the exterior building material requirements of the Gateway Corridor Overlay Zone.**
- 2. A minimum 8-foot tall opaque fence shall be installed along the edge of the parking lot areas adjacent to the single-family properties. The fence shall be brown in color and made of weather resistant composite materials. The location and type of fence shall be subject to the approval of the Community and Economic Development Department Director.**
- 3. The existing trees adjacent to the Copper Springs Subdivision shall remain undisturbed.**
- 4. A mixture of evergreen trees shall be planted between the 8-foot tall opaque fence and the adjacent Copper Springs subdivision and Brannon Ridge subdivision. The minimum height of the trees shall be 10 feet upon installation. The location, spacing, and type of trees planted shall be subject to the approval of the Community and Economic Development Department Director.**
- 5. The frontage landscape areas and right-of-way areas shall be maintained and sodded with grass. Minimum 3-inch caliper size hardwood trees shall be required within all frontage landscape areas subject to the approval of the Community & Economic Development Director.**

## **ORDINANCE NO. 2024 -**

- 6. The signage for the proposed development shall be limited to one principal free-standing sign not to exceed 10-feet in height. All other standards shall meet the Neighborhood Business (N-B) zoning standards. An electronic message board sign shall not be permitted for the subject property.**
- 7. Stormwater detention shall be located underground or if above ground designed as a landscape feature subject to the approval of the Community & Economic Development Director.**
- 8. A trash dumpster shall not be allowed on the property. All service areas, loading areas, ground or roof top HVAC equipment shall be screened from view from all adjacent uses and roads.**
- 9. Outdoor lighting used in this development shall be of non-spill design and placed in a manner so as to minimize direct visibility by the adjacent properties.**
- 10. All access point design for the subject property shall require review and approval by the Gainesville Public Works Department Director and the Georgia Department of Transportation (GDOT). All required access/traffic/sidewalk improvements associated with the proposed development or any additional improvements identified within the Traffic Impact Study shall be at the full expense of the developer/property owner.**

### **Legal Description**

All that tract or parcel of land lying and being in Land Lots 42 & 54, 8th District, City of Gainesville, Hall County, Georgia, and being more particularly described as follows:

COMMENCING at the intersection of the westerly right of way line of McEver Road (100' right of way) and the Northern right of way line of Stephens Road (right of way varies, 40' from centerline) said point being the POINT OF BEGINNING; thence proceed along the said Northerly right of way line of Stephens Road S60°08'21"W a distance of 19.38 feet to a ½" rebar; thence leaving the said Northerly right of way line of Stephens Road proceed N42°00'15"W a distance of 361.84 feet to a point; thence N50°36'40"E a distance of 232.00 feet to a point; thence N86°51'20"E a distance of 61.24 feet to a point; thence S02°34'01"E a distance of 410.07 feet to a ½" rebar being the POINT OF BEGINNING.

Containing 58,282 Square Feet or 1.338 Acres more or less.

### **SECTION II**

All Ordinances and parts of Ordinances in conflict herewith are hereby repealed.

### **SECTION III**

If any portion of this Ordinance shall be held to be invalid or unconstitutional, such invalidity or unconstitutionality shall not affect or impair the remaining portions unless it clearly appears that such other parts are wholly and necessarily dependent upon the part held to be invalid or unconstitutional.

## **ORDINANCE NO. 2024 -**

### **SECTION IV**

This Ordinance is enacted as an amendment to the Code of the City of Gainesville, Georgia, and is to be codified as a part of Section 9-1-1-5.

### **SECTION V**

The effective date of this Ordinance shall be upon approval by the governing body of the City of Gainesville, Georgia.

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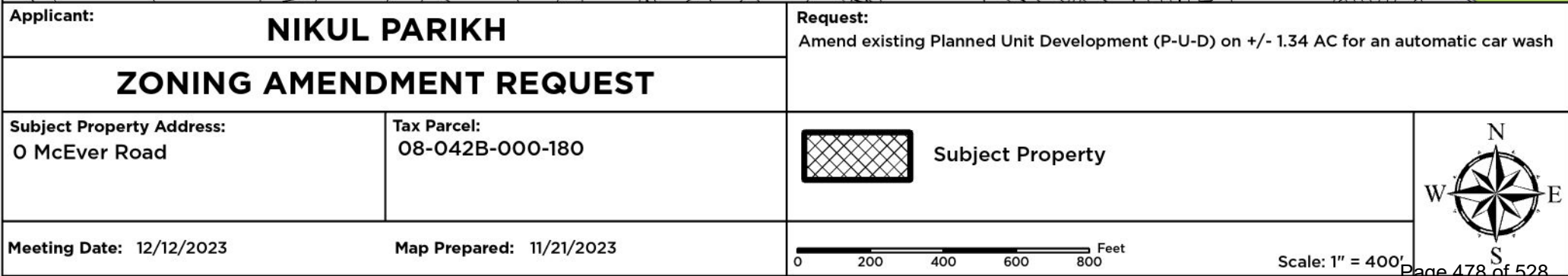
**W. Samuel Couvillon, Mayor**

This is to certify that I am City Clerk of the City of Gainesville. As such, I keep its official records, including its minutes. In that capacity, my signature below certifies this Ordinance was adopted as stated and will be recorded in the official minutes.

### **ATTEST:**

---

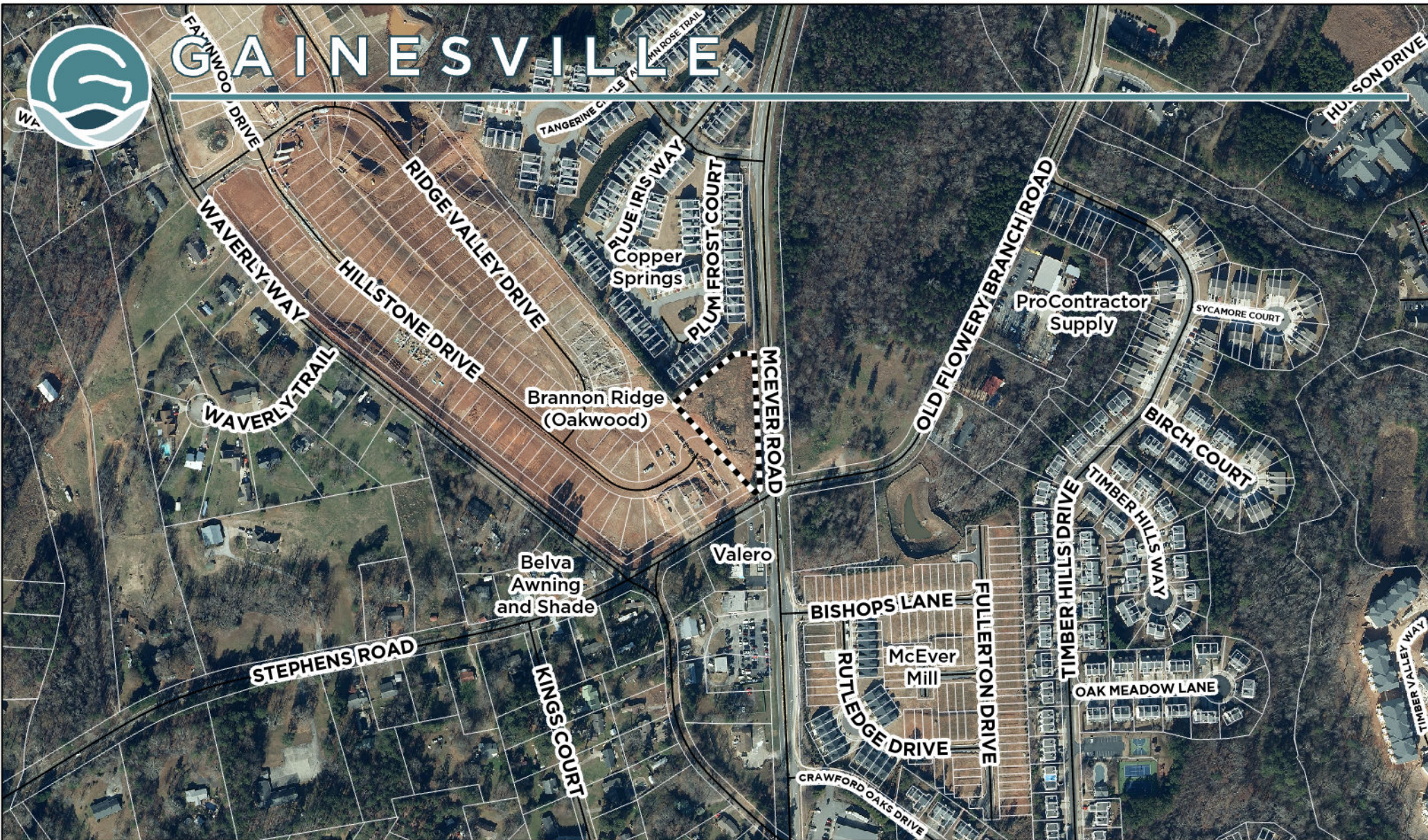
**Denise O. Jordan, City Clerk**

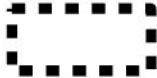






# GAINESVILLE



|                                            |                                |                                                                                                        |                  |
|--------------------------------------------|--------------------------------|--------------------------------------------------------------------------------------------------------|------------------|
| Applicant: <b>NIKUL PARIKH</b>             |                                | Request:<br>Amend existing Planned Unit Development (P-U-D) on +/- 1.34 AC for an automatic car wash   |                  |
| <b>ZONING AMENDMENT REQUEST</b>            |                                |                                                                                                        |                  |
| Subject Property Address:<br>0 McEver Road | Tax Parcel:<br>08-042B-000-180 |  Subject Property | Aerial from 2021 |
| Meeting Date: 12/12/2023                   |                                | Map Prepared: 11/21/2023                                                                               |                  |
|                                            |                                | Scale: 1" = 400'                                                                                       |                  |

0 200 400 600 800 Feet







October 19, 2023

Mr. Matt Tate, Deputy Director  
Community & Economic Development  
311 Henry Ward Way  
Gainesville, Georgia 30503

Letter of Intent: Zoning Amendment Request  
0 McEver Road, SW (Hall Co. Parcel ID: 08042B000180) (the "Property")

Dear Mr. Tate:

On behalf of Nikul Parikh (the "Applicant"), I am pleased to provide for review and consideration by the City of Gainesville this Letter of Intent and the accompanying application materials to support the attached Zoning Amendment application to allow for the operation of an automated carwash facility at the property referenced above including parking, landscaping and sanitary sewer. Included with this Letter of Intent are the following materials:

- a. Rezoning Application, including all necessary authorization forms
- b. Conceptual Site Plan
- c. Survey
- d. Legal Description

Project Description

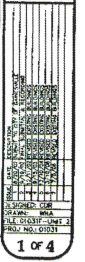
The Property is currently zoned for Planned Unit Developments with conditions (P-U-D-c) and is located adjacent to the Copper Springs and Brannon Ridge neighborhoods. Approximately 1.34 acres in size, the Property is currently undeveloped. If the requested amendment is granted to allow the Property to be used as a car wash facility, the Applicant intends to maximize the function of the site with necessary parking and a dense vegetative buffer along properties backing up to residential housing while providing a necessary service to the community. Owners intend to employ 10-12 persons at any given time. The proposed automated carwash facility will operate 7 days a week from 7 am to 9 pm and will include approximately 10 vacuum machines.

Thank you for your consideration of the attached Zoning Amendment application. The Applicant respectfully requests the City of Gainesville Community & Economic Development Department approve the requested zoning amendment. Please do not hesitate to contact us should you have any questions or need any additional information.

Sincerely,

*Payton Anderson*  
Project Manager

Davis Engineering & Surveying, LLC | 133 Prominence Court, Suite 210 | Dawsonville, GA 30534  
Ph: 706.265.1234 | Web: [www.DavisEngineers.com](http://www.DavisEngineers.com)













View Looking North



View Looking South



Adjacent Copper Springs Neighborhood – Looking North



Adjacent Copper Springs 6' Fence



## CITY OF GAINESVILLE

### Work Session Agenda Request

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**Item Created:** December 19, 2023

**Date Submitted:** December 28, 2023

**Final Approval Date:** January 9, 2024

**Presenter:** Matt Tate, Community & Economic Development Dept Deputy Director

**Item of Business:** **Public Hearing Item: January 16, 2024, Council Meeting**  
Request from **Capstone Acquisitions, LLC** for a special use on a 1.47± acres tract located on the east side of White Sulphur Road, north of the intersection of White Sulphur Road and Huntington Drive (a/k/a **622 White Sulphur Road**), having a zoning of General Business (G-B). **Ward Number: Two.** Tax Parcel Number(s): 09-123-000-031. **Request: Residence Inn extended stay hotel.**

**Meeting Date:** January 11, 2024

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**Purpose of Request:**

To provide an overview of the following zoning request as presented at the December 12, 2023, Planning and Appeals Board Meeting.

**Facts & Issues / History & Background:**

The request is for a special use within General Business (G-B) zoning to allow an extended stay hotel. The applicant is proposing to develop a 6-story, 112 room Residence Inn extended stay hotel that will total 98,718 square feet in size. Access is proposed from an existing internal drive that has shared-direct access to White Sulphur Road. Parking will be located under the building and surface level between the hotel and White Sulphur Road. Amenities within the hotel will include a pool, meeting rooms, fitness center, restaurant open for breakfast, and grab and go food. The property is located within the Limestone Corridor Overlay Zone and the adjacent uses include the Southern Railroad, Xtreme Clean Auto Spa, New Haven Church and New Holland Market.

**Department Recommendation:**

Staff and PAB recommended approval with seven conditions. See the PAB Recommendation report for details and excerpts from the meeting minutes.

**SAMPLE MOTIONS:**

Approval of Resolution ZR-2024- :

I move to approve the resolution to allow a Residence Inn extended stay hotel within General Business (G-B) zoning district with seven conditions as presented.

Denial of the Request:

I move to deny the request.

**Department Director:**

Rusty Ligon

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**If funding is involved, are funds approved within the current budget?** No

**Amount Requested:**

**Sources of Funds:**

**Finance Comments:**

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**Administrative Comments:**

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**Attachments:**

1. Legal Ad
2. PAB Recommendation Report
3. Proposed Zoning Resolution
4. Location Maps
5. Narrative spc use
6. Plat
7. Site Plan Architectural and Floor Plan



6800 Lights Ferry Road  
Flowery Branch GA 30542  
Submitted by:  
Jeffery Barry, as Owner/  
Operator of Removal or  
Storage Company  
Address: 6800 Lights  
Ferry Rd  
City/State/Zip: Flowery  
Branch, GA 30542  
THE ABOVE VESSEL  
HAS BEEN DEEMED  
ABANDONED AND  
IF NOT REDEEMED  
BY ITS OWNERS OF  
THOSE HAVING A LEGAL  
INTEREST, IT WILL BE  
DISPOSED OF.  
THIS ADVERTISEMENT  
SHALL RUN IN THE  
COUNTY'S LEGAL  
ORGAN FOR TWO (2)  
CONSECUTIVE WEEKS,  
AND IF NO PAPER  
EXISTS, SHALL BE  
POSTED AT  
THE COUNTY  
COURTHOUSE FOR  
TWO (2) CONSECUTIVE  
WEEKS. O.C.G.A. § 52-  
7-71  
LAW ENFORCEMENT  
DIVISION  
2070 U.S. Hwy. 278,  
SE I SOCIAL CIRCLE,  
GEORGIA 30025  
770.918.6408] FAX  
706.557.3041 I WWW  
.GADNRLE.ORG  
**129085,12/20,27**

**REDEMPTION NOTICE**  
TO ALL OWNER(S),  
LESSOR(S), LESSEE(S),  
SECURITY INTEREST  
HOLDER(S), AND  
LIENHOLDER(S) OF THE  
BELOW DESCRIBED  
VESSEL  
Date first run-in county  
organ or posting at  
county courthouse:  
12/20/2023  
To the above styled  
individuals: You are  
hereby given notice  
that the below named  
individual or company  
is in possession of your  
vessel.  
The vessel is described:  
Chrysler  
Certificate of Number:  
GA 6631 LM  
Hull Identification  
N u m b e r :  
CBC49896M77K Vessel  
was removed from:  
Safe Harbor Aqualand  
Present Location of  
Vessel: Safe Harbor  
Aqualand  
6800 Lights Ferry Road  
Flowery Branch GA  
30542  
Submitted by:  
Jeffery Barry, as Owner/  
Operator of Removal or  
Storage Company  
Address: 6800 Lights  
Ferry Rd  
City/State/Zip: Flowery  
Branch, GA 30542  
THE ABOVE VESSEL  
HAS BEEN DEEMED  
ABANDONED AND IF  
NOT REDEEMED BY ITS  
OWNERS OF THOSE  
HAVING A LEGAL  
INTEREST, IT WILL BE  
DISPOSED OF.  
THIS ADVERTISEMENT  
SHALL RUN IN THE  
COUNTY'S LEGAL  
ORGAN FOR TWO (2)  
CONSECUTIVE WEEKS,  
AND IF NO PAPER  
EXISTS, SHALL BE  
POSTED AT  
THE COUNTY  
COURTHOUSE FOR  
TWO (2) CONSECUTIVE  
WEEKS. O.C.G.A. § 52-  
7-71  
LAW ENFORCEMENT  
DIVISION  
2070 U.S. Hwy. 278,  
SE I SOCIAL CIRCLE,  
GEORGIA 30025  
770.918.6408] FAX  
706.557.3041 I WWW  
.GADNRLE.ORG  
**129087,12/20,27**

**REDEMPTION NOTICE**  
TO ALL OWNER(S),  
LESSOR(S), LESSEE(S),  
SECURITY INTEREST  
HOLDER(S), AND  
LIENHOLDER(S) OF THE  
BELOW DESCRIBED  
VESSEL  
Date first run-in county  
organ or posting at  
county courthouse:  
12/20/2023  
To the above styled  
individuals: You are  
hereby given notice  
that the below named  
individual or company  
is in possession of your  
vessel.  
The vessel is described:  
Hobie Cat  
Certificate of Number:  
GA 6029 AU Hull  
Identification Number:  
Vessel was removed  
from: Safe Harbor  
Aqualand  
Present Location of  
Vessel: Safe Harbor  
Aqualand  
6800 Lights Ferry Road  
Flowery Branch GA  
30542  
Submitted by:  
Jeffery Barry, as Owner/  
Operator of Removal or  
Storage Company  
Address: 6800 Lights  
Ferry Rd  
City/State/Zip: Flowery  
Branch, GA 30542  
THE ABOVE VESSEL  
HAS BEEN DEEMED  
ABANDONED AND IF  
NOT REDEEMED BY ITS  
OWNERS OF THOSE

HAVING A LEGAL  
INTEREST, IT WILL BE  
DISPOSED OF.  
THIS ADVERTISEMENT  
SHALL RUN IN THE  
COUNTY'S LEGAL  
ORGAN FOR TWO (2)  
CONSECUTIVE WEEKS,  
AND IF NO PAPER  
EXISTS, SHALL BE  
POSTED AT  
THE COUNTY  
COURTHOUSE FOR  
TWO (2) CONSECUTIVE  
WEEKS. O.C.G.A. § 52-  
7-71  
LAW ENFORCEMENT  
DIVISION  
2070 U.S. Hwy. 278,  
SE I SOCIAL CIRCLE,  
GEORGIA 30025  
770.918.6408] FAX  
706.557.3041 I WWW  
.GADNRLE.ORG  
**129088,12/20,27**

**Name Changes**  
  
IN THE SUPERIOR  
COURT OF HALL County  
STATE OF GEORGIA  
IN RE THE NAME  
CHANGE: CAMILLE  
ANGEL MANOOGIAN,  
Petitioner.  
CIVIL ACTION FILE NO.:  
2023CV001406  
**NOTICE OF PETITION  
TO CHANGE NAME OF  
ADULT**  
The Petitioner has filed a  
petition in the Superior  
Court of Hall County  
on August 3rd, 2023,  
to change his name  
from CAMILLE ANGEL  
MANOOGIAN to JUNO  
ANGEL MANNOOGIAN.  
Any interested party  
has the right to appear  
in this case and file  
objections within the  
time prescribed in  
O.C.G.A. §§ 19-12-1(f)(2)  
and (3).  
THIS 3rd day of August,  
2023,  
JENNIFER MCCALL  
GA Bar No. 561012  
Attorney for Petitioner  
Jennifer McCall,  
Attorney at Law, LLC  
201 Forrest Avenue,  
Suite A Gainesville, GA  
30501  
Phone (678) 696-5348  
jennifer@mccallatlaw.  
com  
**128924**  
**12/13, 20, 27, 1/3**

**IN THE SUPERIOR  
COURT OF HALL  
COUNTY  
STATE OF GEORGIA**  
**Camille Michelle**  
**Lopez,**  
**Petitioner,**  
**v.**  
**Arturo Lopez Garcia,**  
**Respondent.**  
**Civil Action File NO.**  
**2023CV002081**  
**TO: Arturo Lopez**  
**Garcia**  
**NOTICE OF**  
**PUBLICATION**  
By Order for service by  
publication dated the  
5th day of December,  
2023, you are hereby  
notified that on the 1st  
day of December, 2023,  
Camille Michelle Lopez  
filed a suit against you  
for DIVORCE. You are  
required to file with the  
Clerk of the Superior  
Court, and to serve  
upon the Petitioner,  
Camille Michelle Lopez,  
1640 Roper Hill Road  
20A, Gainesville, GA  
30501 an Answer in  
writing within 60 days  
of the date of the Order  
for publication.  
WITNESS, the Honorable  
Lindsay H. Burton,  
Judge of this Superior  
Court.  
This, the 13th day of  
December, 2023  
Clerk, Superior Court  
Charles Baker  
Hall County Courthouse,  
Gainesville, GA  
**129237 12/20, 12/27,**  
**1/3, 1/10**

IN THE SUPERIOR COURT  
OF HALL COUNTY STATE  
OF GEORGIA  
In re Name Change of:  
AMY WILSON GRADIN,  
Petitioner.  
CIVIL ACTION FILE NO.:  
2023CV001725  
**NOTICE OF PETITION  
TO CHANGE NAME OF  
ADULT**  
The Petitioner has filed a  
petition in the Superior  
Court of Hall County on  
September 27, 2023, to  
change his name from  
AMY WILSON GRADIN  
to FOX AMY WILSON  
GRADIN.  
Any interested party  
has the right to appear  
in this case and file  
objections within the  
time prescribed in  
O.C.G.A. §§ 19-12-1(t)(2)  
and (3).  
JENNIFER MCCALL  
GA Bar No. 561012  
Attorney for Petitioner  
Jennifer McCall,  
Attorney at Law, LLC  
201 Forrest Avenue,  
Suite A Gainesville, GA  
30501  
Phone (678) 696-5348  
jennifer@mccallatlaw.  
com  
**128922**

**12/13, 20, 27, 1/3**  
**IN THE SUPERIOR  
COURT OF HALL  
COUNTY STATE OF  
GEORGIA**  
**IN RE: PETITION OF  
YANETT CONTRERAS  
SEPULVEDA TO  
CHANGE NAME OF  
JODY RODRIGUEZ  
SEPULVEDA, A MINOR**  
**Civil Action File**  
**Number:**  
**2023CV002003**  
**NOTICE OF PETITION  
FOR NAME CHANGE  
OF MINOR CHILD**  
GEORGIA, HALL  
COUNTY  
NOTICE is hereby given  
that Yanett Contreras  
Sepulveda, filed a  
Petition for Name  
Change of Minor Child  
in the Superior Court  
of Hall County, Georgia,  
on November 14, 2023,  
praying for a change in  
the name of the minor  
child, Jody Rodriguez  
Sepulveda to Jody  
Contreras Sepulveda.  
NOTICE is hereby given  
pursuant to law to any  
interested or affected  
party to appear in  
said Court and to file  
objections to such name  
change. Objections  
must be filed with said  
Court within thirty  
days of the filing of said  
Petition.  
This 14 day of  
November, 2023,  
Coleman, Chambers &  
Rogers, LLP  
1370 Thompson Bridge  
Road, Suite 300  
Gainesville, Georgia  
30501  
770-534-3770/770-  
534-1441 srichardson@  
colemanchambers.com  
/s/ Sarah Richardson  
Trahan SARAH  
RICHARDSON TRAHAN  
Attorney for Petitioner  
Georgia Bar No. 284497  
**128809 12/6, 13, 20,**  
**27**

**IN THE SUPERIOR  
COURT OF HALL  
COUNTY STATE OF  
GEORGIA**  
**IN RE: PETITION OF  
YANETT CONTRERAS  
SEPULVEDA TO  
CHANGE NAME OF  
JISELLE RODRIGUEZ  
SEPULVEDA, A MINOR**  
**Civil Action File**  
**Number:**  
**2023CV001983**  
**NOTICE OF PETITION  
FOR NAME CHANGE  
OF MINOR CHILD**  
GEORGIA, HALL  
COUNTY  
NOTICE is hereby given  
that Yanett Contreras  
Sepulveda, filed a  
Petition for Name  
Change of Minor Child  
in the Superior Court  
of Hall County, Georgia,  
on November 13, 2023,  
praying for a change in  
the name of the minor  
child, Jiselle Rodriguez  
Sepulveda to Jiselle  
Contreras Sepulveda.  
NOTICE is hereby given  
pursuant to law to any  
interested or affected  
party to appear in  
said Court and to file  
objections to such name  
change. Objections  
must be filed with said  
Court within thirty  
days of the filing of said  
Petition.  
This 13 day of  
November, 2023,  
Coleman, Chambers &  
Rogers, LLP  
1370 Thompson Bridge  
Road, Suite 300  
Gainesville, Georgia  
30501  
770-534-3770/  
770-534-1441  
srichardson@  
colemanchambers.com  
/s/ Sarah Richardson  
Trahan SARAH  
RICHARDSON TRAHAN  
Attorney for Petitioner  
Georgia Bar No. 284497  
**128808 12/6, 13, 20,**  
**27**

**IN THE SUPERIOR  
COURT OF HALL  
COUNTY  
STATE OF GEORGIA**  
**In re the Name Change**  
**of: Casey J Byerly,**  
**Petitioner.**  
**Civil Action File No.:**  
**2023CV002102CGB**  
**NOTICE OF PETITION  
TO CHANGE NAME OF  
ADULT**  
I, Casey J Byerly filed as  
petition in the Superior  
Court of Hall County on  
December 5th, 2023, to  
change his/her name  
from Casey J Byerly  
to Majick Byerly. Any  
interested party has the  
right to appear in this  
case and file objections  
within 30 days after the  
Petition was filed.  
Signed this 5 day of  
December, 2023  
Petitioner's name: Casey  
J Byerly  
Petitioner's Address:  
3705 Bolding Rd  
Flowery Branch, GA  
30542  
Petitioner's Telephone

Number: 714-313-9982  
**128931**  
**12/13, 20, 27, 1/3**  
SUPERIOR COURT OF  
HALL COUNTY  
STATE OF GEORGIA  
In re the Name Change  
of Child(ren)  
Aubree Harlow Turpin  
Kristina M. Jackson  
Petitioner,  
v.  
Respondent.  
Civil Action File No:  
2023CV002188BCO  
**NOTICE OF FILING  
PETITION TO CHANGE  
NAME(S) OF MINOR  
CHILD(REN)**  
A petition was filed  
in the Superior Court  
of Hall County on  
December 18, 2023  
to change name of  
the following minor  
child(ren):  
**From:**  
Aubree Harlow Turpin  
**Proposed New Name:**  
Aubree Harlow Jackson  
Any interest party has  
the right to appear  
in this case and file  
objections within the  
time prescribed in  
OCGA sec. 19-12-1(f)(2)  
and (3).  
Dated: Dec. 18, 2023  
Kristina M. Jackson  
petitioner, Pro se  
Name: Kristina M.  
Jackson  
Address: 3524 Creek  
Hollow Buford, GA  
30519  
Phone: 678-689-4262  
Email: xtinajack1107@  
gmail.com  
**129458**  
**12/20, 27, 1/3, 10**

SUPERIOR COURT OF  
HALL COUNTY  
STATE OF GEORGIA  
In re the Name Change  
of Child(ren):  
Matias G. Cabrera  
Acosta  
Liam S. Cabrera Acosta  
Briceyda C. Cabrera De  
Acosta, Petitioner,  
v.  
Brayan A. Acosta Uceda  
Civil Action  
Case Number:  
2022CV002029-CGB  
**NOTICE OF PETITION  
TO CHANGE NAME(S)  
OF MINOR CHILD(REN)**  
Briceyda C. Cabrera De  
Acosta filed a petition  
in the Superior Court of  
Hall County on 11/15,  
2022, to change the  
name(s) of the following  
minor child(ren)  
from: Liam Santiago  
Cabrera De Acosta to  
Liam Santiago Cabrera,  
from: Matias Gael  
Cabrera De Acosta to  
Matias Gael Cabrera  
Any interested party  
has the right to appear  
in this case and file  
objections within the  
time  
prescribed in OCGA  
§§19-12-1(f)(2) and (3).  
Briceyda Cabrera  
Petitioner, Prose  
Name: Briceyda C.  
Cabrera De Acosta  
Address: 3754 Windsor  
Ct. Gainesville, GA  
30504.  
**128656 12/6, 13, 20,**  
**27**

SUPERIOR COURT OF  
HALL COUNTY  
STATE OF GEORGIA  
In re the Name Change  
of: DANA JAMES-  
JOHNSON, Petitioner.  
Civil Action File  
Number:  
2023CV002125LHB  
**NOTICE OF PETITION  
TO CHANGE NAME OF  
ADULT.**  
DANA JAMES-JOHNSON  
filed a petition in the  
Superior Court of Hall  
County on December  
7, 2023, to change  
the name from DANA  
JAMES-JOHNSON TO  
DANA JAMES. Any  
interested party has  
the right to appear  
in this case and filed  
objections within 30  
days after the Petition  
was filed  
Dated: DECEMBER 7,  
2023  
DANA JAMES-JOHNSON  
Petitioner, Pro se  
Name: DANA JAMES-  
JOHNSON  
Address: 682  
TOMMY ARRON DR,  
GAINESVILLE, GA 30506  
E m a i l :  
D A N A J O H N S O N 1 @  
G M A I L . C O M  
Phone (day): 512-983-  
3130  
**129005 12/13, 20, 27,**  
**1/3**

**Public Hearings**  
  
**NOTICE OF PLANNING  
AND APPEALS BOARD  
PUBLIC HEARING**  
Notice is hereby given  
that the **Gainesville  
City Council** will  
conduct a public  
hearing on **Tuesday,  
January 16, 2024**

**at 5:30 p.m.** in the  
**Gainesville Justice  
Center** (Municipal  
Courtroom at the Public  
Safety Complex), 701  
Queen City Parkway  
in Gainesville on the  
following requests:  
1) Request from **Daniel  
Medrea** to rezone a  
5.6± acres tract located  
on the west side of  
Ivey Road, south of the  
intersection of Ivey Road  
and Lost River Drive  
(a/k/a **0 Ivey Road,  
SW**) from Planned Unit  
Development (P-U-D) to  
Residential-I (R-I).  
Ward Number: Four  
Tax Parcel Number(s):  
08-020-000-096  
Request: Four single-  
family lots  
2) Request from **Nikul  
Parikh** to amend an  
existing Planned Unit  
Development (P-U-D)  
zoning on a 1.34± acres  
tract located at the  
northwest side of the  
intersection of Stephens  
Road and McEver Road  
(a/k/a **0 McEver Road,  
SW**).  
Ward Number: Four  
Tax Parcel Number(s):  
08-042B-000-180  
Request: A u t o m a t e d  
carwash facility  
3) Request from  
**Capstone Acquisitions,  
LLC** for a special use on a  
1.47± acres tract located  
on the east side of White  
Sulphur Road, north  
of the intersection of  
White Sulphur Road and  
Huntington Drive (a/k/a  
**622 White Sulphur  
Road**), having a zoning  
of General Business  
(G-B).  
Ward Number: Two  
Tax Parcel Number(s):  
09-123-000-031  
Request: Residence Inn  
extended stay hotel  
Additional information  
is available from the  
Community and  
Economic Development  
Department, Planning  
Division, by calling 770-  
531-6570.  
NOTE: In accordance  
with Georgia law,  
anyone who wishes to  
express opposition to  
the proposed zoning  
action, and has made,  
within two years  
immediately preceding  
the filing of the  
proposed zoning action,  
campaign contributions  
aggregating \$250  
or more to a local  
government official  
who will consider  
the application, shall  
file a disclosure of  
contribution(s) with the  
Planning Division at  
least five (5) days prior  
to the first reading of  
the proposed zoning  
action by the City  
Council. (OCGA § 36-  
67A-3 3 {c})  
**129227 12/20**

**NOTICE OF PLANNING  
AND APPEALS BOARD  
PUBLIC HEARING**  
Notice is hereby given  
that the **Gainesville  
Planning and Appeals  
Board** will conduct  
a public hearing on  
**Tuesday, January 9,  
2024 at 5:30 p.m.** in the  
**Gainesville Justice  
Center** (Municipal  
Courtroom at the Public  
Safety Complex), 701  
Queen City Parkway  
in midtown Gainesville on  
the following request:  
1) Request from  
**S i m p a t i c o**  
**Communities** to rezone  
a 3.17± acres tract  
located on the northeast  
side of the intersection  
of Jesse Jewell Parkway  
and Scotland Avenue,  
having road frontage  
on the northside of  
Johnston Street (a/k/a  
**839 and 853 Jesse  
Jewell Parkway, SW**)  
from General Business  
(G-B) to Planned Unit  
Development (P-U-D).  
Ward Number: Three  
Tax Parcel Number(s):  
01-029-001-005 and 007  
Request: M i x e d - u s e  
building  
2) Request from  
**Weekley Homes,  
LLC** to amend an  
existing Planned Unit  
Development (P-U-D)  
zoning on a 120.98±  
acres tract located on  
the northwest side  
of McEver Road, west  
of the intersection of  
McEver Road and Gould  
Drive (a/k/a **0 and 1300  
Gould Drive, SW**).  
Ward Number: Four  
Tax Parcel  
Number(s): 08-016-002-  
001A; 08-017-000-001  
Request: Single-family  
subdivision for active  
adults  
3) Request from **Booker  
Property Holdings,  
LLC and Paul Wildmont**  
to rezone a 0.47± acre  
tract located on the  
north side of Summit  
Street between E. E.  
Butler Parkway and  
Chestnut Street (a/k/a  
**235 Summit Street,  
SE**), from Neighborhood

Business (N-B) to  
Residential-II (R-II).  
Ward Number: Three  
Tax Parcel Number(s):  
01-020-004-004A  
Request: F o u r  
townhomes  
4) Request from **Moez  
Hasni** for a special use  
on a 4.11± acres tract  
located on the east side  
of Crescent Drive, north  
of the intersection of  
Jesse Jewell Parkway  
and Crescent Drive  
(a/k/a **400 Crescent  
Drive, NE**), having  
a zoning of General  
Business (G-B).  
Ward Number: Two  
Tax Parcel Number(s):  
15-033C-000-077  
Request: S t a y b r i d g e  
Suites extended stay  
hotel  
Additional information  
is available from the  
Community and  
Economic Development  
Department, Planning  
Division, by calling 770-  
531-6570.  
NOTE: In accordance  
with Georgia law,  
anyone who wishes to  
express opposition to  
the proposed zoning  
action, and has made,  
within two years  
immediately preceding  
the filing of the  
proposed zoning action,  
campaign contributions  
aggregating \$250  
or more to a local  
government official  
who will consider  
the application, shall  
file a disclosure of  
contribution(s) with the  
Planning Division at  
least five (5) days prior  
to the first reading of  
the proposed zoning  
action by the City  
Council. (OCGA § 36-  
67A-3 3 {c})  
**129229 12/20**

**NOTICE OF PUBLIC  
HEARING  
UPON APPLICATION  
FOR ANNEXATION  
AND REZONING**  
Pursuant to O.C.G.A.  
§ 36-36-1 et seq. and  
O.C.G.A. § 36-36-20 et  
seq., notice is hereby  
given that the City  
of Buford, a Georgia  
Municipal Corporation,  
will hold a public  
hearing to evaluate  
the applications of  
certain landowners,  
more fully set forth on  
Exhibit "A", to annex  
and zone property to  
the corporate limits of  
the City of Buford as  
provided in O.C.G.A.  
§ 36-36-20 which is  
contiguous to the  
existing limits. The  
property proposed  
for annexation and  
rezoning is contiguous  
to the present corporate  
limits of the City of  
Buford and is more  
particularly described  
in Exhibit "A" attached  
hereto.  
The City of Buford  
Planning Commission  
will hold a public  
hearing and make  
r e c o m m e n d a t i o n  
on such application  
for annexation and  
rezoning on Tuesday  
January 9, 2024, at 7:00  
pm, Buford City Hall,  
2300 Buford Highway,  
Buford, Gwinnett  
County, Georgia 30518.  
The Buford City  
Commission will hold a  
public hearing to discuss  
and pass upon the  
proposed applications  
for annexation and  
rezoning on Monday,  
February 5, 2024 at  
7:00pm, Buford City Hall,  
2300 Buford Highway,  
Buford, Gwinnett  
County, Georgia 30518.  
This 6th day of  
December, 2023.  
CHANDLER, BRITT & JAY,  
LLC  
City Attorneys  
**OWNER: Amt and W.**  
**L. Barfield**  
**Christopher**  
**Watford**  
**CURRENTLY ZONED:**  
**S-S/AR-III**  
**PROPOSED ZONING:**  
**C-2**  
**LOCATION: 4470**  
**Bennett Rd**  
ALL THAT TRACT or  
parcel of land lying  
and being in Land  
Lots 153 and 154 of  
the 8th District of Hall  
County, Georgia, and  
being more particularly  
described as follows:  
BEGINNING at the  
northern corner of  
Buford Road (later  
called Roberts Cross  
Road and now known  
as Friendship Road)  
and the Gainesville  
Road, run thence East  
along the northeast  
side of Gainesville Road  
to the western side of  
Mount Salem Church  
Road to J.W. Parks land;  
run thence South 46.5  
degrees West along  
the Parks line and  
land of Carl Perry to

Roberts Cross Road to  
the Beginning Point.  
Said tract contains  
36.5 acres more or less  
and is a portion of the  
property described and  
conveyed by W.R. Davis  
and Mrs Julia Davis to  
Mrs Winnie Roberts  
Tutton by Warranty  
Deed dated September  
14, 1935, recorded in  
Deed Book 32, page  
289, Hall County,  
Georgia Deed Records.  
**128969 12/20, 12/27,**  
**1/3, 1/10, 1/17, 1/24**

**Public Sales/Auctions**  
  
**Auction**  
**TIER 1 AUTO SALES,  
LLC**  
308 Atlanta Highway ~  
Gainesville, GA 30501  
January 11, 2024 ~ 9 am  
- 10 am  
1) 1989 BMW 3 Series  
WBAAD1308K8834822  
**129238 12/20**

**Extra Space Storage**  
will hold a public  
auction to sell personal  
property described  
below belonging to  
those individuals listed  
below at the location  
indicated:  
1010 Dawsonville Hwy,  
Gainesville, GA 30533,  
1/04/2024 12:00pm  
Kaneesha Robinson  
2102  
Desk, clothes, small  
appliances  
The auction will be  
listed and advertised on  
www.storage treasures.  
com. Purchases must  
be made with cash only  
and paid at the above  
referenced facility in  
order to complete the  
transaction. Extra Space  
Storage may refuse any  
bid and may rescind  
any purchase up until  
the winning bidder  
takes possession of the  
personal property.  
**129117 12/20, 12/27**

**NOTICE OF PUBLIC  
SALE**  
To satisfy the owner's  
storage lien, KO Storage  
LLC will sell at public  
lien sale on January  
17, 2024. The personal  
property in the below-  
listed units, which may  
include but are not  
limited to: Household  
goods, boxes/totes/  
bags, clothing, bedding,  
tools and toys. The  
public sale of these  
items will begin at 10AM  
on January 10, 2024 and  
end at 10AM on January  
17, 2024. The public sale  
will take place on www.  
storage treasures.com.  
**KO Storage of  
Gainesville - Browns  
Bridge Rd, 2326  
Browns Bridge Rd,  
Gainesville GA 30504,  
(952)**  
**314-7121**  
**Time: 10:00AM CST**  
30, Gaddis, Kenneth,  
42, Parrish, Tamika,  
48, Davidson, Kelli, 59,  
Dean, Elizabeth, 805,  
Mulligan, Danny, 809,  
Mulligan, Danny  
Public sale terms, rules,  
and regulations will  
be made available on  
www.storage treasures.  
com. All sales are  
subject to cancellation.  
We reserve the right to  
refuse any bid. Payment  
must be by credit/debit  
card, we do not accept  
checks or cash. Buyers  
must secure the units  
with their own personal  
locks. To claim tax-  
exempt status, original  
RESALE certificates for  
each space purchased is  
required. By KO Storage  
LLC, 10301 Wayzata  
Blvd, Minnetonka, MN  
55305. (952)-314-7121.  
**128936 12/20, 12/27**

**NOTICE OF PUBLIC  
SALE:** The following  
self-storage Cube  
contents containing  
household and other  
goods will be sold for  
cash by CubeSmart  
LP 2221 Dawsonville  
Highway Gainesville,  
Georgia, 30506 to  
satisfy a lien on January  
11, 2024 at approx.  
1:30 PM at [www.  
storage treasures.com].  
Cube #309 Salvador  
Cervantes; Cube #415  
Salvador Cervantes.  
**128797 12/20, 12/27**

**Notice of Sale.** Notice  
is Hereby given that  
Northeast Georgia  
Storage Center LLC,  
intends to sell the  
personal property  
described below to  
enforce a lien imposed  
on said property  
pursuant to the Georgia



# GAINESVILLE PLANNING and APPEALS BOARD RECOMMENDATION

**Applicant** .....Capstone Acquisitions, LLC  
**Property Owner** .....Lareve Properties, LLC  
**Location** .....622 White Sulphur Road, NE  
**Request** .....Special Use within General Business (G-B)  
**Total Acres** .....1.47± acres  
**Ward** .....Two  
**Proposed Use** .....Residence Inn extended stay hotel  
**Planning Division Staff Recommendation** .....**Approval, with conditions**  
**Planning & Appeals Board Recommendation** .....**Approval, with conditions**  
**Date** .....December 12, 2023

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▪ **Applicant's Proposal and Background Information**

The applicant is requesting a special use within General Business (G-B) zoning to allow a Residence Inn by Marriott extended stay hotel. According to the applicant the extended stay hotel is intended to provide upscale lodging for area tourism. The proposed extended stay hotel is 6-stories over a basement, 112 rooms and will total 98,718± square feet in size. Access is proposed from an existing internal access drive off of White Sulphur Road which currently serves the neighboring commercial uses. Approximately 33 basement level parking spaces will be located under the building as well as 82 surface level parking spaces will be provided between the hotel and White Sulphur Road. Amenities within the hotel will include a pool, meeting rooms, fitness center, restaurant open for breakfast, and grab and go food. The exterior of the building will consist of a mixture of EFIS, brick and glass designed to meet the Limestone Corridor Overlay Zone standards. Stormwater detention is currently provided behind the adjacent car wash and retail strip center which was previously designed to handle stormwater capacity for the subject property. If determined that additional stormwater capacity is required, on site underground detention will be provided.

▪ **Adjacent Land Use and Zoning**

| Location | Use                                                                                      | Zoning                                                                                       |
|----------|------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| North    | Southern Railroad;<br>Juvenile Justice Department                                        | Agricultural Residential-III (AR-III) -County<br>Residential-I-A (R-I-A) -Gainesville        |
| South    | Xtreme Clean Auto Spa                                                                    | General Business (G-B) -Gainesville                                                          |
| East     | Southern Railroad;<br>Single-family Homes                                                | Agricultural Residential-III (AR-III) -County<br>Agricultural Residential-IV (AR-IV) -County |
| West     | New Haven Congregational<br>Holiness Church<br><br>New Holland Market Shopping<br>Center | Residential-I-A (R-I-A) -Gainesville<br><br>Planned Unit Development (P-U-D) -Gainesville    |

▪ **Other Departmental Comments**

Georgia Department of Transportation will require coordination to determine the impacts to the traffic signal at SR 369 at White Sulphur Road.

There were no other departmental comments for this request.

▪ **Zoning History**

*The following zoning actions have taken place in the immediate area during the last ten years:*

**2023** – A request by Dutton Properties to annex a 1.44± acres tract with a zoning of Office and Institutional (O-I) located at 2041 Beverly Road and to amend the zoning conditions for a 1.44± acres tract zoned Office and Institutional (O-I) located at 0 Beverly Road zoned for a medical office was conditionally approved.

**2022** – A request by Elizabeth Evans to annex a 2.7± acres tract with a zoning of General Business (G-B) located at 410 Crescent Drive for a climate controlled & non-climate controlled storage facility was conditionally approved.

**2022** – A request by Brand Properties to rezone 69.18± acres located at 515 Lakeview Drive, NE; 2065 Limestone Parkway and 1881 Jesse Jewell Parkway from Planned Unit Development (P-U-D) and Residential-II (R-II) to Planned Unit Development (P-U-D) for a mixed-use development was approved with conditions.

**2022** – A request by Moez Hasni to annex a 5.503± acres tract with a zoning of General Business (G-B) located at 374 and 400 Crescent Drive for a retail shopping center was conditionally approved.

**2022** – A request by Caballero Holdings, LLC to annex a 140.77± acres tract with a zoning of Planned Unit Development (P-U-D) located at 0 Eberhart Cemetery Road; 2465 Floyd Road, SE; 2166, 2170 and 2210 Old Cornelia Highway was conditionally approved for a master planned mixed-use development.

**2022** – A request by Caballero Holdings, LLC to amend a 14.43± acres tract zoned Planned Unit Development (P-U-D) located at 0, 2490 and 2544 Floyd Road, SE; 0 Lenox Drive, SE; 0 Old Cornelia Highway, SE was conditionally approved for a master planned mixed-use development.

**2021** – A request by Optum Development to annex a 7.77± acres tract with a zoning of Planned Unit Development (P-U-D) located at 1744 Cleveland Highway was conditionally approved for residential townhomes.

**2020** – A request by Frank Norton, Jr. to annex a 2.16± acres tract with a zoning of Planned Unit Development (P-U-D) located at 39, 44, 48 and 49 Quarry Street; 4 Highland Street was conditionally approved for residential cottages and townhomes.

**2020** – A request by Frank Norton, Jr. to amend a 14.75± acres tract zoned Planned Unit Development (P-U-D) located at 0 Lakeview Drive NE; 52, 54 and 56 Quarry Street NE was conditionally approved for residential cottages and townhomes.

**2020** – A request by Capstone Acquisitions, LLC to annex a 6.148± acres tract with a zoning of Light Industrial (L-I) located at 0 Jesse Jewell Parkway was conditionally approved for a climate-controlled self-storage and office/warehouse.

**2018** – A request by Limestone Greenway, LLC to annex a 75.12± acres tract with a zoning of Planned Unit Development (P-U-D) located at 0 and 2065 Limestone Parkway was conditionally approved for a mixed-use development.

**2017** – A request by Keel Property Management, LLC to annex a 6.32± acres tract with a zoning of General Business (G-B) located at 0 White Sulphur Road Drive was conditionally approved for restaurant, retail and a carwash.

**2017** – A request by the City of Gainesville to rezone 53.177± acres located at 1514, 1515, 1545, 1560 and 1581 Community Way from Residential-II (R-II) to Office and Institutional (O-I) zoning was approved for existing uses and for future professional office purposes.

**2016** – A request by Timothy Bullard to annex a 20.417± acres tract located at 1582 and 1586 Pine Valley Road was denied for a 240-unit apartment complex with Residential-II (R-II) zoning.

▪ **Staff Analysis**

**(1) Is the proposed use suitable in view of the zoning and development of adjacent and nearby property?**

The subject property is adjacent to a carwash, church and three single-family home located east of the Southern Railroad in the county. The subject property is located near a commercial corridor that has had substantial growth within the past 10 years due to its proximity to Exit 24/I-985 and nearby medical facilities. It appears the proposed use is suitable given its proximity to the Interstate and nearby regional facilities such as Northeast Georgia Medical Facility, Lake Lanier Olympic Park and Atlanta Botanical Garden, Gainesville.

**(2) Will the proposed use adversely affect the existing use or usability of adjacent or nearby property?**

The subject property is the remaining lot within a commercial subdivision that includes Chipotle restaurant, Xtreme Clean Auto Spa and a small strip shopping center. Additional traffic turning movements will be increased on White Sulphur Road. However, the existing inter parcel access drive and dedicated right turn and left turn lanes on White Sulphur Road appear sufficient to serve the development. The inter parcel access was created to provide connectivity within the commercial subdivision to reduce turning movements on White Sulphur Road. The closest residential homes are located off of Crescent Drive in the county. The homes are separated from the development by the Southern Railroad and are over 200+ feet away.

**(3) Is the proposed use compatible with the purpose and intent of the Comprehensive Plan?**

It is staff's opinion that the proposed retail building is supported by the Comprehensive Plan. The Future Development Map for the City of Gainesville places the subject property within the *Commercial* land use category which includes areas focused on retail, office, or other commercial service areas such as grocery stores, banks, restaurants, theaters, hotels and automotive-related businesses which may be located as a single use in one building or grouped together in a shopping center.

The subject property is located within the *Limestone Medical Corridor* Character Area which is envisioned as an employment corridor and not anticipated to expand Gainesville's traditional neighborhood fabric, but there is space for housing development. Limestone Creek is a sensitive environment and should be buffered and protected from new development. There should be a focus on preservation of existing character through an adaptive reuse where feasible. Land uses

supported in the character area are public / institutional, low density residential, medium density residential, multi-family residential, mixed-use, commercial, and parks / recreation / conservation.

It appears the proposal is consistent with the Comprehensive Plan.

**(4) Are there substantial reasons why the property cannot or should not be used as currently zoned?**

The property is currently zoned General Business (G-B) which allows for a hotel. The applicant is proposing an extended stay hotel which requires special use approval. The proposed use appears reasonable given the property's proximity to Exit 24 / I-985. However, four separate variance requests are also required which include varying the minimum lot size requirements from 2.0 acres to 1.47 acres, varying the maximum building height from 5 stories to 6 stories, varying the maximum impervious surface area from 60% to 85% and to vary the minimum parking spaces from 134 to 115 spaces. If this request were to be denied, the property owner would retain their right to develop the property for a lodging service hotel.

**(5) Will the proposed use cause an excessive or burdensome use of public facilities or services, including but not limited to streets, schools, water or sewer utilities, and police or fire protection?**

Existing infrastructure such as water, sewer and access are in place to serve the proposed use. Nearby developments currently utilize City water and sewer services have sufficient capacity to serve the development. Gainesville Fire Station #2 off of Cleveland Highway is located approximately 2.4 miles away. As well, Hall County Fire Station #7 off of East Crescent Drive is located approximately 0.5 mile away. The proposed extended stay hotel is designed for no more than 30 days lodging within one or more rooms within the same facility and is catered to traveling professionals and tourism including the Northeast Georgia Medical Center, Lake Lanier Rowing Venue, Coop Athletic Facility and other area destinations. The applicant does not anticipate there will be impacts to the Gainesville City School System given the design and amenities of the extended stay hotel and the limited length of stay permitted by the Unified Land Development Code.

According to the Institute of Transportation Engineers (ITE) Trip Generation Handbook (9th Edition), the proposed extended stay hotel could generate 699± new trips per weekday (50% entering and 50% exiting) and 58± A.M. (67% entering and 33% exiting) and 62± P.M. (42% entering and 58% exiting) peak hour trips during the weekday. The existing shared driveway and dedicated right turn and left turn lanes on White Sulphur Road appear sufficient to serve the development. However, Georgia Department of Transportation (GDOT) will require coordination to determine the impacts to the traffic signal at SR 369 at White Sulphur Road.

**(6) Is the proposed use supported by new or changing conditions not anticipated by the Comprehensive Plan or reflected in the existing zoning on the property or surrounding properties?**

As previously stated, the surrounding area has experienced significant residential, office and commercial growth along Jesse Jewell Parkway due to its proximity to Exit 24/I-985, Northeast Georgia Medical Center and downtown Gainesville. The growth within the surrounding area was anticipated by the Comprehensive Plan and the proposed extended stay hotel appears to be supported by the changing conditions.

**(7) Does the proposed use reflect a reasonable balance between the promotion of the public health, safety, morality, or general welfare and the right to unrestricted use of property?**

Due to the subject property's proximity to existing commercial land uses, the proposal, with the recommended conditions of zoning appears to promote a reasonable balance between the interests of the City, the property owner, and neighboring residents and property owners.

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▪ **Staff Recommendation**

The Planning Division staff is recommending **conditional approval** of the proposed special use request within **General Business (G-B) zoning**, based on the Comprehensive Plan and the adjacent nonresidential land uses.

**Conditions**

1. The special use approval shall be limited to the operation of a Residence Inn by Marriott extended stay hotel. No other use on the subject property for "Extended Stay Lodging Services," as that term is defined in Section 9-10-6-16 of the Gainesville Unified Land Development Code, shall be permitted.
2. The proposed development shall be generally consistent with the concept plan and architectural renderings provided with this application. The exterior wall materials shall include a mixture of brick or stone and EFIS per the approval of the Community & Economic Development Director.
3. Prohibited uses for the subject property shall include adult novelty stores, group homes, crisis centers, adult entertainment centers, pawn shops, dollar-type stores, massage parlors, hookah lounge, tobacco or vaping stores, gas station/convenience stores, tire stores, auto parts stores, auto body shops, automobile sales establishments, marine sales or repair stores, automated or non-automated car washes, truck stops, coin-laundry facilities, tattoo parlors, psychics, fortune tellers, clairvoyants and the like.
4. The frontage landscape areas and right-of-way areas along White Sulphur Road shall be sodded with grass. The landscape islands within the parking lot shall contain minimum 3-inch caliper size hardwood trees subject to the Community & Economic Development Director approval.
5. All service areas, dumpster enclosures, loading areas, ground or roof top HVAC equipment shall be screened from view from all adjacent uses and roads.
6. The subject property shall be limited to one (1) monument sign not to exceed 10-feet in height, 80 square feet of sign face area, 120 square feet of total sign structure area with internal or external lighting. Building signage shall be permitted as regulated within the Gainesville Unified Land Development Code. An electronic message board sign or electronic changeable copy sign shall not be permitted for the subject property.
7. All access point design for the subject property shall be submitted for review by the Gainesville Public Works Director. The approval of said design shall be required prior to issuance of a building permit. All required access / traffic / sidewalk improvements associated with the proposed development shall be at the full expense of the owner/developer.

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## Excerpts from the December 12, 2023 PAB Meeting Minutes

**Applicant Presentation: Webb Young**, represented Capstone Property Group stated due to the unique triangular shape of the site along with the back sloping approximately sixteen feet worked to maximize the site. He said going from the minimum lot requirement from 2 to 1.47 considered it to be an excellent area for a hotel due to the close proximity to the Coop, rowing venue, hospital and botanical gardens along with the nearby restaurants. Mr. Young also mentioned the site has been maxed out with parking spaces by varying the impervious surfaces from sixty to eighty-five percent to maximize spots, along with an underground garage, and with adding one story in height giving the variance from five to six stories.

**FAVOR:** None

**OPPOSE:** None

There was a motion to recommend conditional approval of the special use request for a Residence Inn extended stay hotel having a zoning of General Business (G-B) with the following conditions:

### Conditions

1. The special use approval shall be limited to the operation of a Residence Inn by Marriott extended stay hotel. No other use on the subject property for "Extended Stay Lodging Services," as that term is defined in Section 9-10-6-16 of the Gainesville Unified Land Development Code, shall be permitted.
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4. The frontage landscape areas and right-of-way areas along White Sulphur Road shall be sodded with grass. The landscape islands within the parking lot shall contain minimum 3-inch caliper size hardwood trees subject to the Community & Economic Development Director approval.
5. All service areas, dumpster enclosures, loading areas, ground or roof top HVAC equipment shall be screened from view from all adjacent uses and roads.
6. The subject property shall be limited to one (1) monument sign not to exceed 10-feet in height, 80 square feet of sign face area, 120 square feet of total sign structure area with internal or external lighting. Building signage shall be permitted as regulated within the Gainesville Unified Land Development Code. An electronic message board sign or electronic changeable copy sign shall not be permitted for the subject property.

7. **All access point design for the subject property shall be submitted for review by the Gainesville Public Works Director. The approval of said design shall be required prior to issuance of a building permit. All required access / traffic / sidewalk improvements associated with the proposed development shall be at the full expense of the owner/developer.**

Motion made by Board Member Young

Motion seconded by Board Member Thompson

**Vote – 6 favor, 1 vacant**



RESOLUTION ZR-2024-\_\_\_\_

APPROVAL OF A REQUEST FOR A SPECIAL USE  
SUBJECT TO APPROVAL BY THE CITY COUNCIL

**WHEREAS**, under **Chapter 9-6-5 G-B General Business District** of the Unified Land Development Code of the City of Gainesville, Georgia; **Section 9-6-5-2 Permitted and Special Uses** allows an *extended stay lodging services* subject to City Council approval after review and recommendation by the Gainesville Planning and Appeals Board; and

**WHEREAS**, an application has been received from **Capstone Acquisitions, LLC** to allow an *extended stay hotel* within a General Business (G-B) zoning district identified as follows:

09-123-000-031  
622 White Sulphur Road  
Ward Two

**WHEREAS**, the application has been evaluated under any criteria specified in the aforesaid section; and

**WHEREAS**, the **Gainesville Planning and Appeals Board** held a public hearing regarding this matter on **December 12, 2023**.

**NOW, THEREFORE, BE IT RESOLVED THAT** the governing body for the City of Gainesville hereby approves the applicant's request for a special use permit as stated above and subject to all the terms of the Unified Land Development Code with the following conditions:

**Conditions**

1. The special use approval shall be limited to the operation of a Residence Inn by Marriott extended stay hotel. No other use on the subject property for "Extended Stay Lodging Services," as that term is defined in Section 9-10-6-16 of the Gainesville Unified Land Development Code, shall be permitted.
2. The proposed development shall be generally consistent with the concept plan and architectural renderings provided with this application. The exterior wall materials shall include a mixture of brick or stone and EFIS per the approval of the Community & Economic Development Director.
3. Prohibited uses for the subject property shall include adult novelty stores, group homes, crisis centers, adult entertainment centers, pawn shops, dollar-type stores, massage parlors, hookah lounge, tobacco or vaping stores, gas station/convenience stores, tire stores, auto parts stores, auto body shops, automobile sales establishments, marine sales or repair stores, automated or non-automated car washes, truck stops, coin-laundry facilities, tattoo parlors, psychics, fortune tellers, clairvoyants and the like.
4. The frontage landscape areas and right-of-way areas along White Sulphur Road shall be sodded with grass. The landscape islands within the parking lot shall contain minimum 3-inch caliper size hardwood trees subject to the Community & Economic Development Director approval.
5. All service areas, dumpster enclosures, loading areas, ground or roof top HVAC equipment shall be screened from view from all adjacent uses and roads.

**RESOLUTION ZR-2024-\_\_**

- 6. The subject property shall be limited to one (1) monument sign not to exceed 10-feet in height, 80 square feet of sign face area, 120 square feet of total sign structure area with internal or external lighting. Building signage shall be permitted as regulated within the Gainesville Unified Land Development Code. An electronic message board sign or electronic changeable copy sign shall not be permitted for the subject property.**
- 7. All access point design for the subject property shall be submitted for review by the Gainesville Public Works Director. The approval of said design shall be required prior to issuance of a building permit. All required access / traffic / sidewalk improvements associated with the proposed development shall be at the full expense of the owner/developer.**

**Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2024.**

\_\_\_\_\_  
**W. Samuel Couvillon, Mayor**

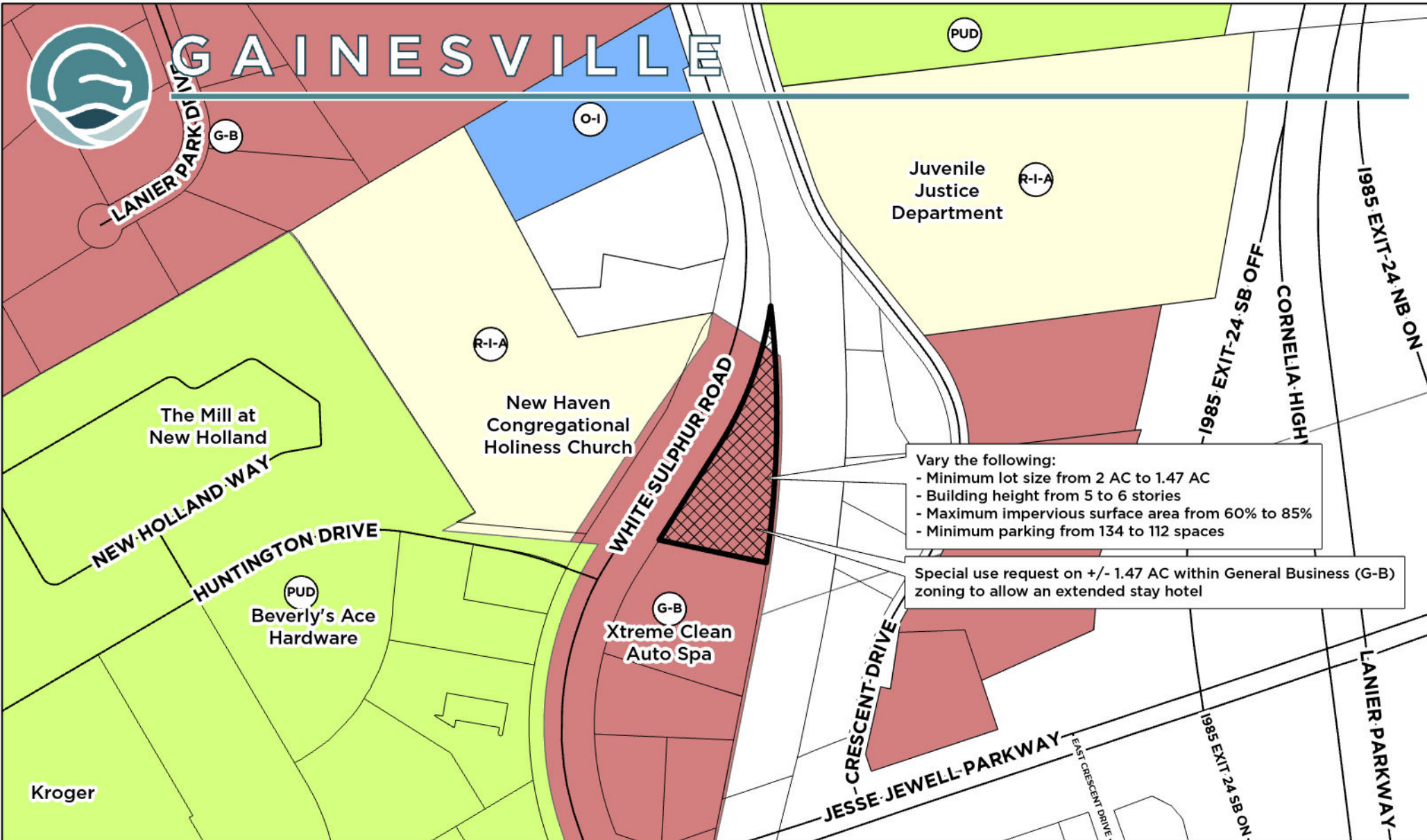
This is to certify that I am City Clerk of the City of Gainesville. As such, I keep its official records, including its minutes. In that capacity, my signature below certifies this resolution was adopted as stated and will be recorded in the official minutes.

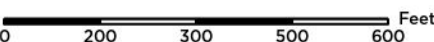
**ATTEST:**

\_\_\_\_\_  
**Denise O. Jordan, City Clerk**



# GAINESVILLE

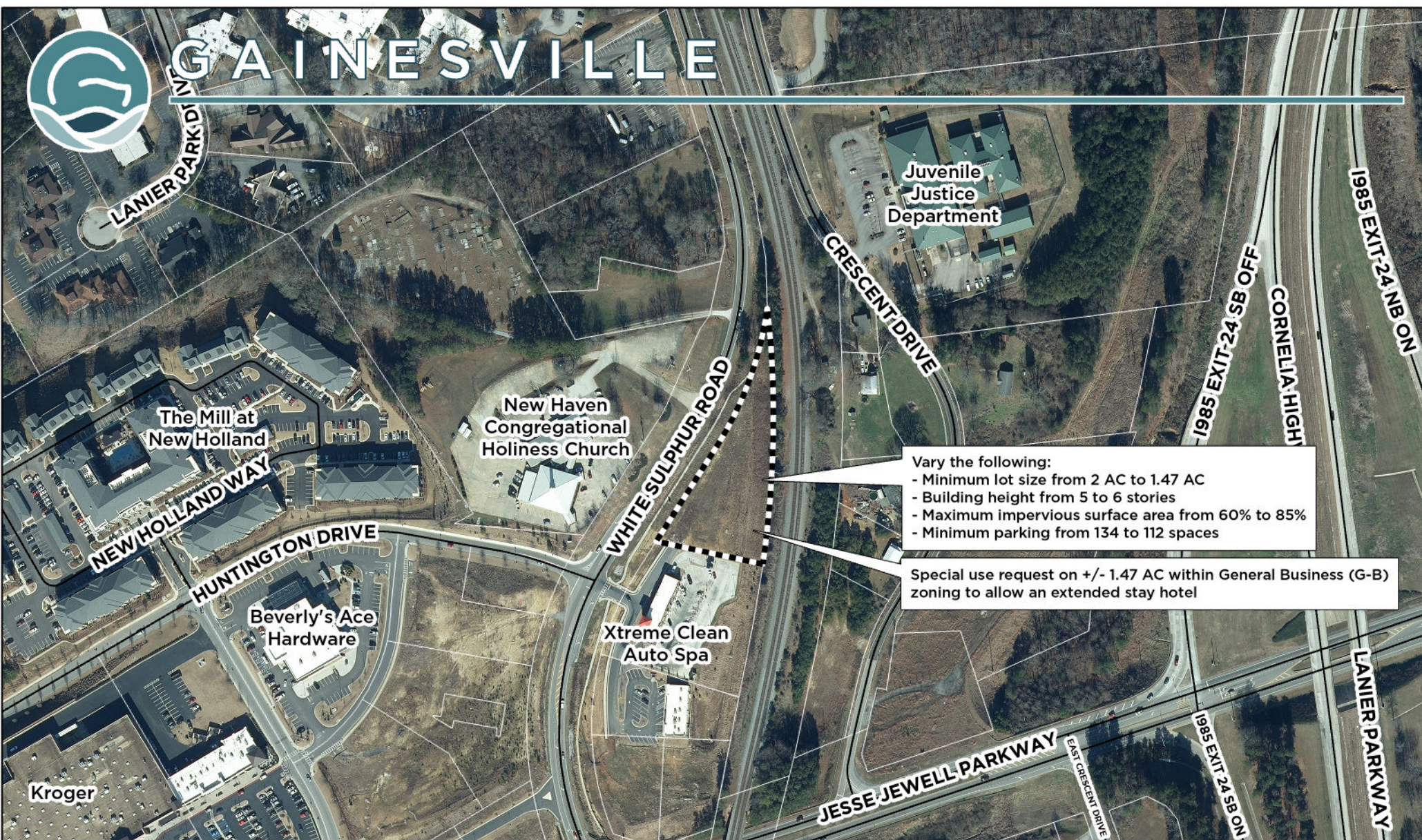


|                                                        |                               |                                                                                                                                                                                                                                                                                                         |                                                                                       |
|--------------------------------------------------------|-------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| Applicant: <b>CAPSTONE ACQUISITIONS, LLC</b>           |                               | Request:<br>- Vary minimum lot size from 2 AC to 1.47 AC, building height from 5 to 6 stories, maximum impervious surface area from 60% to 85%, and minimum parking from 134 to 112 spaces<br>- Special use request on +/- 1.47 AC within General Business (G-B) zoning to allow an extended stay hotel |                                                                                       |
| <b>VARIANCE AND SPECIAL USE REQUEST</b>                |                               |                                                                                                                                                                                                                                                                                                         |                                                                                       |
| Subject Property Address:<br>622 White Sulphur Road    | Tax Parcel:<br>09-123-000-031 |  Subject Property                                                                                                                                                                                                  |  |
| Meeting Date: 12/12/2023      Map Prepared: 11/21/2023 |                               |                                                                                                                                                                                                                                                                                                         |                                                                                       |
|                                                        |                               |                                                                                                                                                                                                                    | Scale: 1" = 300'                                                                      |



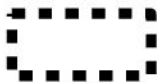
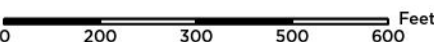


# GAINESVILLE



- Vary the following:
- Minimum lot size from 2 AC to 1.47 AC
  - Building height from 5 to 6 stories
  - Maximum impervious surface area from 60% to 85%
  - Minimum parking from 134 to 112 spaces

Special use request on +/- 1.47 AC within General Business (G-B) zoning to allow an extended stay hotel

|                                                            |                                      |                                                                                                                                                                                                                                                                                                                |                                                                                       |
|------------------------------------------------------------|--------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| <b>Applicant:</b><br><b>CAPSTONE ACQUISITIONS, LLC</b>     |                                      | <b>Request:</b><br>- Vary minimum lot size from 2 AC to 1.47 AC, building height from 5 to 6 stories, maximum impervious surface area from 60% to 85%, and minimum parking from 134 to 112 spaces<br>- Special use request on +/- 1.47 AC within General Business (G-B) zoning to allow an extended stay hotel |                                                                                       |
| <b>VARIANCE AND SPECIAL USE REQUEST</b>                    |                                      |                                                                                                                                                                                                                                                                                                                |                                                                                       |
| <b>Subject Property Address:</b><br>622 White Sulphur Road | <b>Tax Parcel:</b><br>09-123-000-031 |  <b>Subject Property</b>                                                                                                                                                                                                  | <b>Aerial from 2021</b>                                                               |
| <b>Meeting Date:</b> 12/12/2023                            | <b>Map Prepared:</b> 11/21/2023      |                                                                                                                                                                                                                                                                                                                |                                                                                       |
|                                                            |                                      |                                                                                                                                                                                                                           |  |



## **622 White Sulphur Road Narrative**

Capstone Acquisitions, LLC is asking for special use approval within General Business (G-B) zoning to develop a 112 room Residence Inn by Marriott extended stay hotel. The property is located just west of Exit 24 / I-985 and is walkable to the neighboring New Holland Market mixed-use development. The proposed hotel will provide upscale lodging for tourism including the Northeast Georgia Medical Center, Lake Lanier Rowing Venue, Coop Athletic Facility and other area destinations.

The proposed extended stay hotel will be 6 stories over a basement level parking garage. Surface level parking will also be provided and access will be from a common access driveway that currently has access on White Sulphur Road. The proposed building will total approximately 98,718 square feet in size (6 floors + basement level parking). Amenities within the hotel will include a pool, meeting rooms, fitness center, restaurant open for breakfast, and grab and go food. The exterior facade of the building will consist of a mixture of brick and EFIS materials designed to meet the Limestone Parkway Overlay Zone standards. We anticipate beginning construction within 90 days and completion within 16 months. We respectfully ask for your approval of this special use request.





RESIDENCE INN by  
MARRIOTT

622 WHITE SULPHUR ROAD  
GAINESVILLE, GEORGIA 30503

OWNER & DEVELOPER

CAPSTONE PROPERTY GROUP, LLC  
PO BOX 724  
GAINESVILLE, GEORGIA 30503

(720) 519-5598

ARCHITECT:

ARCHITECTURE, INTERIOR DESIGN, STRUCTURAL  
ENGINEERING, MECHANICAL, ELECTRICAL, PLUMBING AND  
FIRE PROTECTION ENGINEERING:  
LINDSAY POPE BRAYFIELD & ASSOCIATES, INC.  
344 WEST PIKE STREET  
LAWRENCEVILLE, GEORGIA 30046

770-963-8989

CIVIL ENGINEER/ LANDSCAPE DESIGN:

ROCHESTER AND ASSOCIATES  
425 OAK STREET, NW  
GAINESVILLE, GEORGIA 30501

770-718-0600

Residence INN  
BY MARRIOTT



VIEW @ PARKING LEVEL ACCESS

| PROJECT DATA  |                                         |     |        |
|---------------|-----------------------------------------|-----|--------|
| PROPOSED:     | 113 ROOM HOTEL, 6 STORY WITH BASEMENT   |     |        |
| ZONING:       | GET INFO.                               |     |        |
| SITE:         | 64255 SF 1.475 ACRES                    |     |        |
| PARCEL NO.:   | GET INFO.                               |     |        |
| BUILDING HT.: | ALLOWED 5 STORIES    PROPOSED 6 STORIES |     |        |
| SET BACKS:    | GET INFO.                               |     |        |
| PARKING:      | REQUIRED                                | 113 | SPACES |
|               | PROPOSED ON GRADE                       | 82  | SPACES |
|               | GARAGE                                  | 33  | SPACES |
|               | TOTAL                                   | 115 | SPACES |

| DRAWING INDEX |                                   |
|---------------|-----------------------------------|
| G001          | COVER SHEET                       |
| C100          | SITE PLAN                         |
| A100          | BASEMENT FLOOR PLAN               |
| A101          | FIRST FLOOR PLAN                  |
| A102          | SECOND FLOOR PLAN                 |
| A103          | THIRD - FIFTH FLOORS              |
| A104          | SIXTH FLOOR PLAN                  |
| A201          | NORTH & SOUTH EXTERIOR ELEVATIONS |
| A202          | EAST & WEST EXTERIOR ELEVATIONS   |
| A801          | PERSPECTIVE VIEWS                 |
| A802          | PERSPECTIVE VIEWS                 |

L  
P  
B

LINDSAY POPE BRAYFIELD  
344 WEST PIKE STREET  
LAWRENCEVILLE, GA 30046  
770 963 8989  
770 922 9492 FAX  
www.lcbatlanta.com

Residence INN  
BY MARRIOTT

OWNER &  
DEVELOPER

CAPSTONE  
PROPERTY GROUP,  
LLC  
PO BOX 724  
GAINESVILLE, GEORGIA 30501  
(720) 519-5598

PROJECT

RESIDENCE INN  
BY MARRIOTT

622 WHITE SULPHUR ROAD  
GAINESVILLE, GEORGIA 30503

EDITION

PROGRESS SET 11-10-23  
IN HOUSE REVIEW 11-21-23

WLA PROJECT NUMBER  
223040

DRAWN BY  
CHECKED BY  
APPROVED BY  
PLOT DATE

© 2023 A.J. ROBERTS ARCHITECTS LLP  
LINDSAY ARCHITECT

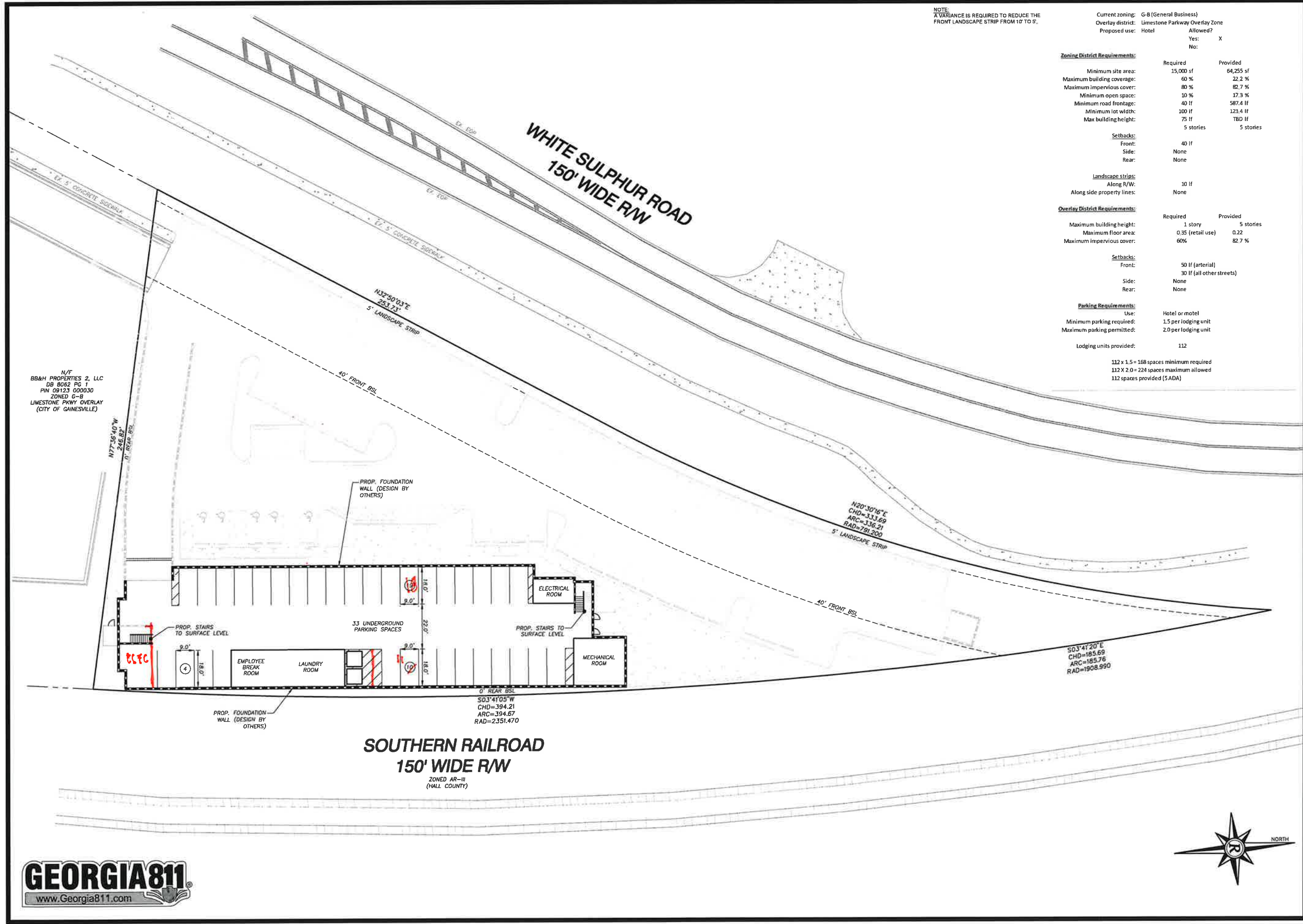
COVER  
SHEET

G001









NOTE:  
A VARIANCE IS REQUIRED TO REDUCE THE  
FRONT LANDSCAPE STRIP FROM 10' TO 5'.

Current zoning: G-B (General Business)  
Overlay district: Limestone Parkway Overlay Zone  
Proposed use: Hotel  
Allowed?  
Yes: X  
No:

| Zoning District Requirements: |  | Required  | Provided  |
|-------------------------------|--|-----------|-----------|
| Minimum site area:            |  | 15,000 sf | 64,255 sf |
| Maximum building coverage:    |  | 60 %      | 22.2 %    |
| Maximum impervious cover:     |  | 80 %      | 82.7 %    |
| Minimum open space:           |  | 10 %      | 17.3 %    |
| Minimum road frontage:        |  | 40 lf     | 587.4 lf  |
| Minimum lot width:            |  | 100 lf    | 123.4 lf  |
| Max building height:          |  | 75 lf     | TBD lf    |
|                               |  | 5 stories | 5 stories |

Setbacks:  
Front: 40 lf  
Side: None  
Rear: None

Landscape strips:  
Along R/W: 10 lf  
Along side property lines: None

| Overlay District Requirements: |  | Required          | Provided  |
|--------------------------------|--|-------------------|-----------|
| Maximum building height:       |  | 1 story           | 5 stories |
| Maximum floor area:            |  | 0.35 (retail use) | 0.22      |
| Maximum impervious cover:      |  | 60%               | 82.7 %    |

Setbacks:  
Front: 50 lf (arterial)  
Side: 30 lf (all other streets)  
Rear: None

Parking Requirements:  
Use: Hotel or motel  
Minimum parking required: 1.5 per lodging unit  
Maximum parking permitted: 2.0 per lodging unit

Lodging units provided: 112

112 x 1.5 = 168 spaces minimum required  
112 x 2.0 = 224 spaces maximum allowed  
112 spaces provided (5 ADA)

| REVISIONS |      | DESCRIPTION |
|-----------|------|-------------|
| NO.       | DATE |             |
|           |      |             |
|           |      |             |
|           |      |             |

ANY CHANGES OR ALTERATIONS MADE TO  
THIS PLAN SHALL BE THE RESPONSIBILITY OF  
THE DESIGNER. THE SEAL, SIGNATURE AND  
DATE OF THE DESIGNER SHALL BE KEPT ON  
FILE FOR VERIFICATION OF ANY CHANGE.

GRAPHIC SCALE  
1" = 40'  
0' 20' 40'

NOT FOR  
CONSTRUCTION

SHEET  
**2**  
OF  
**2**  
DATE: 06.07.2023  
JOB NO. 11-20  
DWG NO. 1111  
DRAWN BY: DCB

OWNER &  
DEVELOPER

CAPSTONE  
PROPERTY GROUP,  
LLC  
PO BOX 724  
GAINESVILLE, GEORGIA 30603  
(770) 518-5598

PROJECT

RESIDENCE INN  
BY MARRIOTT  
62 WHITE BULPHARD ROAD  
GAINESVILLE, GEORGIA 30606

EDITION

PROGRESS SET 11.10.23  
IN HOUSE REVIEW 11.21.23

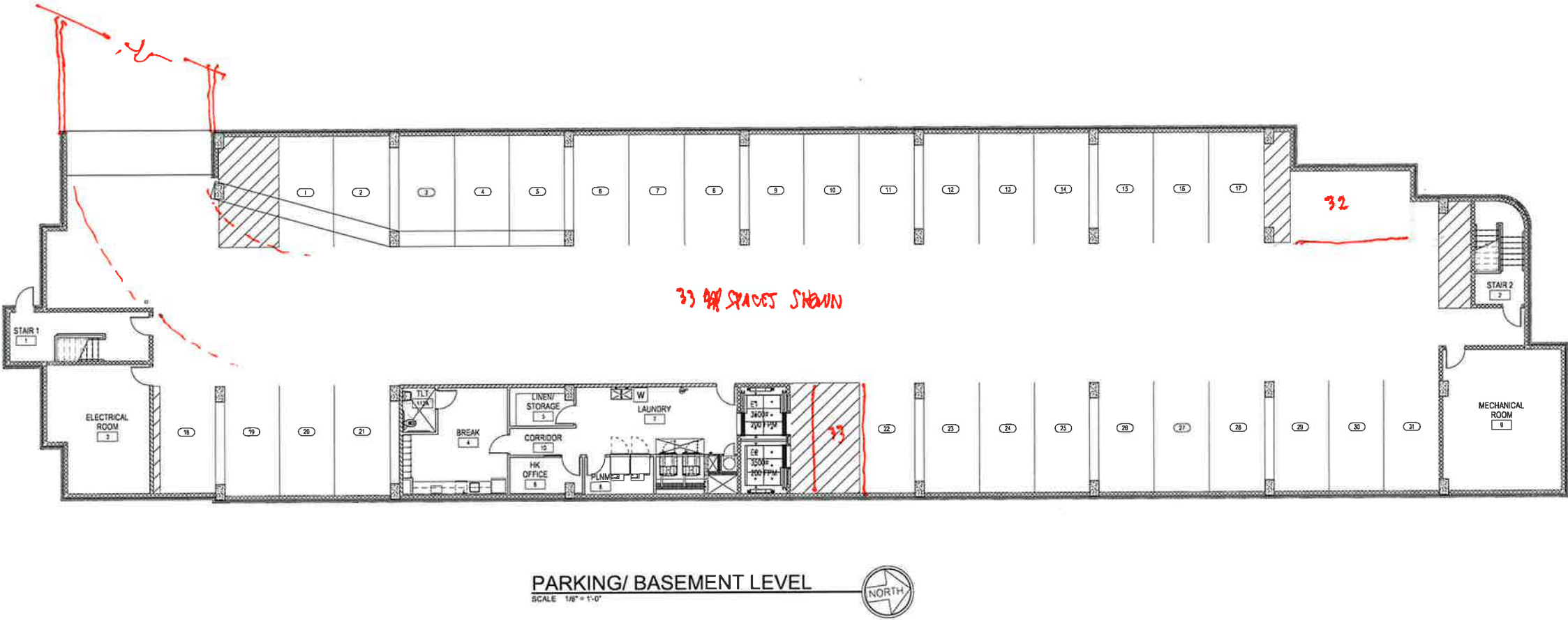
WLA PROJECT NUMBER  
223040

DRAWN BY  
CHECKED BY  
APPROVED BY  
PLOT DATE

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LINDSAY ARCHITECT

PARKING  
BASEMENT LEVEL

A100





N/F  
H PROPERTIES 2, LLC  
DB 8062 PG 1  
PIN 09123 000030  
ZONED G-B  
(TONE PKWY OVERLAY  
TY OF GAINESVILLE)

**L  
P  
B**  
ARCHITECT  
LINDSAY POPE BRADFIELD  
244 WEST PINE STREET  
LAWRENCEVILLE, GA 30046  
770 953 8980  
770 822 8492 FAX  
www.lpbarchitect.com

**Residence IN**  
BY MARRIOTT

**OWNER &  
DEVELOPER**

CAPSTONE  
PROPERTY GROUP,  
LLC  
PO BOX 124  
GAINESVILLE, GEORGIA 30603  
(770) 519-3508

**PROJECT**

RESIDENCE INN  
BY MARRIOTT  
62 WHITESUMMIT ROAD  
GAINESVILLE, GEORGIA 30608

**EDITION**

PROGRESS SET 11.10.23  
IN HOUSE REVIEW 11.21.23

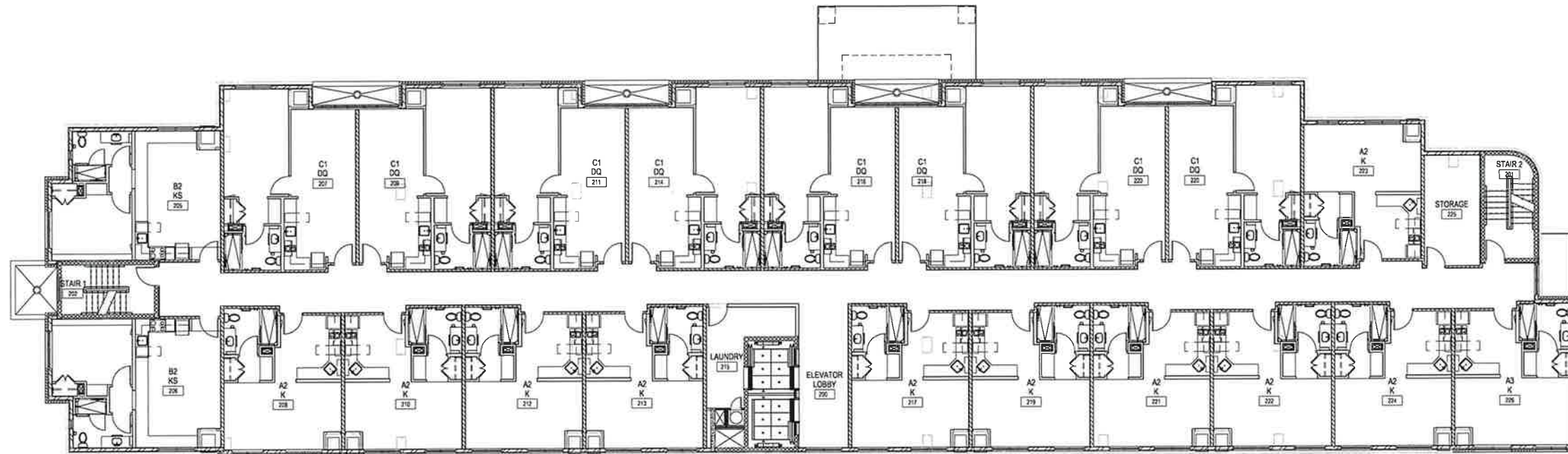
**WLA PROJECT NUMBER**  
223040

DRAWN BY  
CHECKED BY  
APPROVED BY  
PLOT DATE

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LINDSAY ARCHITECT

**FIRST FLOOR  
PLAN**

A101



OWNER &  
DEVELOPER

CAPSTONE  
PROPERTY GROUP,  
LLC  
PO BOX 724  
GAINESVILLE, GEORGIA 30603  
(770) 518-5598

PROJECT

RESIDENCE INN  
BY MARRIOTT

62 WHITE SULPHUR RD  
CALLESALE, GEORGIA 30006

EDITION

PROGRESS SET 11/10/23  
IN HOUSE REVIEW 11/21/23

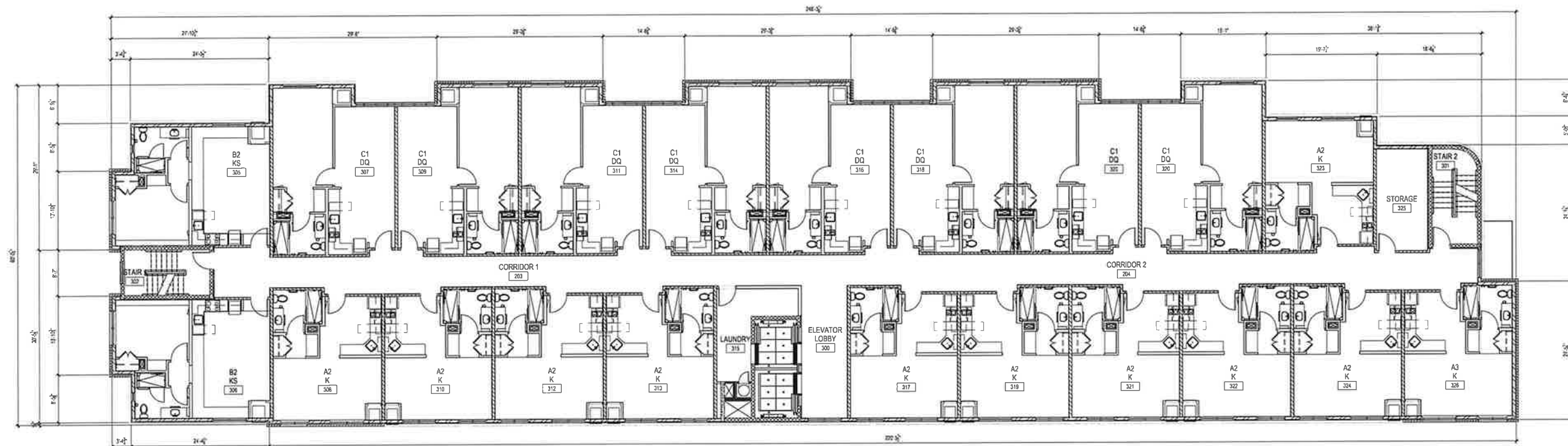
WLA PROJECT NUMBER  
223040

DRAWN BY  
CHECKED BY  
APPROVED BY  
PLOT DATE

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UNOBEAT ARCHITECT

3RD FLOOR PLAN

A103



3RD - 5TH FLOOR PLANS  
SCALE 1/8" = 1'-0"



Residence Inn  
BY MARRIOTT

OWNER &  
DEVELOPER

CAPSTONE  
PROPERTY GROUP,  
LLC  
PO BOX 24  
GAINESVILLE, GEORGIA 30602  
(770) 519-5598

PROJECT

RESIDENCE INN  
BY MARRIOTT  
52 WHITE SULPHUR ROAD  
GAINESVILLE, GEORGIA 30602

EDITION

|                 |          |
|-----------------|----------|
| PROGRAMS SET    | 11.19.23 |
| IN HOUSE REVIEW | 11.21.23 |

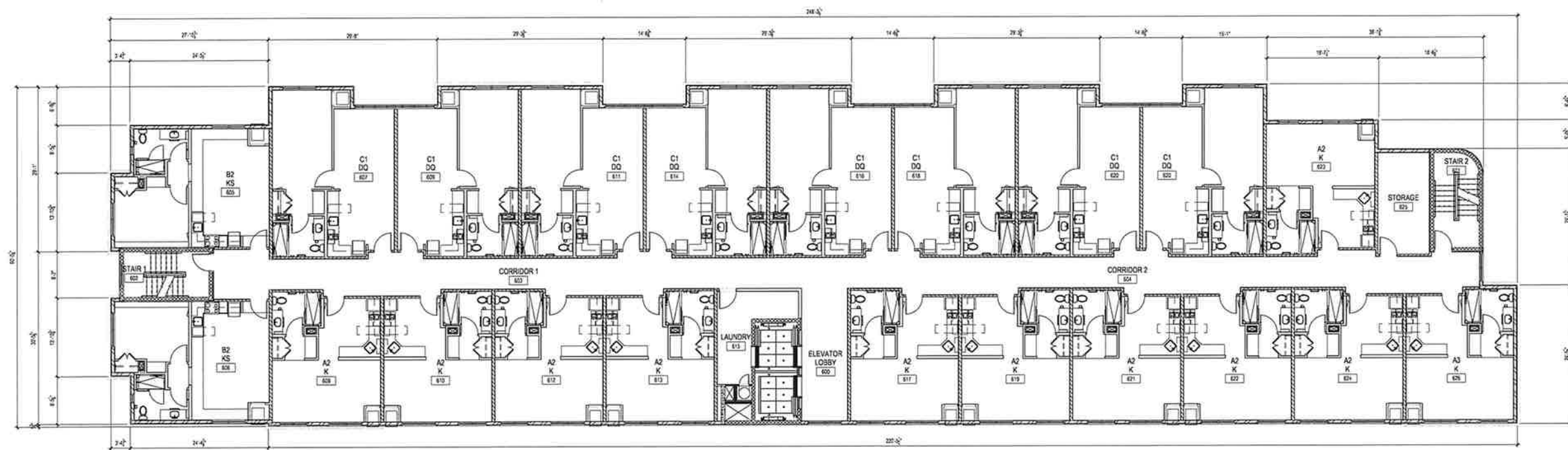
WLA PROJECT NUMBER  
223040

|             |  |
|-------------|--|
| DRAWN BY    |  |
| CHECKED BY  |  |
| APPROVED BY |  |
| PLOT DATE   |  |

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UNIVERSITY ARCHITECT

SIXTH FLOOR  
PLAN

A104



6TH FLOOR PLAN  
SCALE 1/8" = 1'-0"







NORTH ELEVATION

1/8" = 1'-0"

LPB 223040

0 10' 20' 40'



SCALE: 1/8" = 1'-0"



SOUTH ELEVATION

1/8" = 1'-0"

LPB 223040

0 10' 20' 40'



SCALE: 1/8" = 1'-0"

Residence INN  
BY MARRIOTT

OWNER &  
DEVELOPER

CAPSTONE  
PROPERTY GROUP,  
LLC  
100828 JEN  
GAINESVILLE, GEORGIA 30603  
(770) 519-5538

PROJECT

RESIDENCE INN  
BY MARRIOTT

622 WHITE SULPHUR ROAD  
GAINESVILLE, GEORGIA 30606

EDITION

PROCESS SET 11.10.23  
HOUSE REVIEW 11.21.23

WLA PROJECT NUMBER  
223040

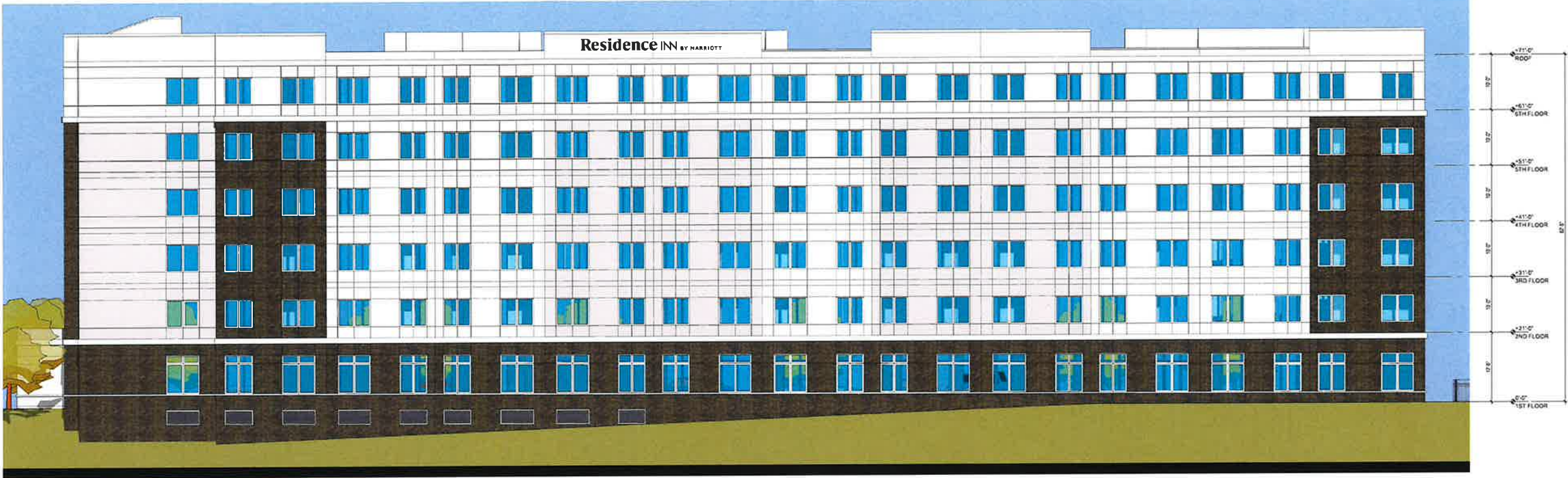
DRAWN BY  
CHECKED BY  
APPROVED BY  
PLOT DATE

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LINDSAY ARCHITECT

NORTH & SOUTH  
EXTERIOR  
ELEVATIONS

A201





EAST ELEVATION

1/8" = 1'-0" LPB 223040



SCALE: 1/8" = 1'-0"

**L  
P  
B**  
ARCHITECTURE  
ENGINEERING  
INTERIORS  
LINDSAY POPE BRAYFIELD  
344 WEST PHIL STREET  
LAWRENCEVILLE, GA 30046  
770 963 8888  
770 962 9492 FAX  
www.lpbarch.com

**Residence INN**  
BY MARRIOTT

**OWNER &  
DEVELOPER**

**CAPSTONE  
PROPERTY GROUP,  
LLC**  
PO BOX 724  
GAINESVILLE, GEORGIA 30603  
(770) 518 5588



WEST ELEVATION

1/8" = 1'-0" LPB 223040



SCALE: 1/8" = 1'-0"

**PROJECT**

RESIDENCE INN  
BY MARRIOTT

1220 WHITE OAK ROAD  
DANVILLE, GEORGIA 30534

**EDITION**

PROGRESS SET 11/10/23  
IN HOUSE REVIEW 11/21/23

**MLA PROJECT NUMBER**  
223040

DRAWN BY  
CHECKED BY  
APPROVED BY  
PLOT DATE

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LINDSAY POPE ARCHITECT

**EAST & WEST  
EXTERIOR  
ELEVATIONS**

A202





PEDESTRIAN WALK VIEW @ GUEST DROP-OFF



PEDESTRIAN WALK VIEW @ PARKING LEVEL ACCESS





AERIAL PERSPECTIVE VIEW @ GUEST APPROACH



AERIAL PERSPECTIVE VIEW @ GUEST APPROACH



## CITY OF GAINESVILLE

### Work Session Agenda Request

---

**Item Created:** January 8, 2024  
**Date Submitted:** January 8, 2024  
**Final Approval Date:** January 9, 2024  
**Presenter:** Bryan Lackey, City Manager  
**Item of Business:** Resolution: Support of the Expansion of the Municipal Option Sales Tax (MOST)  
**Meeting Date:** January 11, 2024

---

**Purpose of Request:**

For the City Council to demonstrate support for the Expanding Use of the Municipal Option Sales Tax (MOST).

**Facts & Issues / History & Background:**

**Department Recommendation:**

Adopt the resolution.

**Department Director:**

Bryan Lackey

---

**If funding is involved, are funds approved within the current budget?** No

**Amount Requested:**

**Sources of Funds:**

**Finance Comments:**

---

**Administrative Comments:**

---

**Attachments:**

1. 2024 Resolution - Support MOST

**RESOLUTION BR-2024 - \_\_\_\_**

**A Resolution in Support of the Expansion of the Municipal Option Sales Tax (MOST)  
by the Georgia General Assembly to Provide Alternative Funding Mechanisms for  
Property Tax Relief for Capital Investments**

**WHEREAS**, Georgia's cities host 69% of the jobs in the state and they are home to 67% of all the commercial property in the state, as documented by Georgia Municipal Association (GMA) research; and

**WHEREAS**, Georgia's cities contain 61% of all tax-exempt property in the state yet are still responsible for providing infrastructure and services to these properties, as reported by GMA; and

**WHEREAS**, according to GMA, the "daytime" population in Georgia cities surges by 28% as people come to work, shop and play in these economic centers; and

**WHEREAS**, municipalities across Georgia must maintain essential services, like police, fire, water, sewer, and stormwater, for both daytime and nighttime populations; and

**WHEREAS**, a 2022 capital needs assessment of Georgia's cities suggests that cities have approximately \$18 billion in capital projects over the next five years, with water/wastewater/stormwater, transportation and public safety being the primary investment needs, as projected by GMA; and

**WHEREAS**, expansion of the municipal option sales tax (MOST) law for all cities would provide additional flexibility in delivering either property tax relief or infrastructure investments in municipalities which are economic engines in counties across Georgia.

**NOW, THEREFORE, BE IT RESOLVED THAT** the governing body urges the Georgia General Assembly to pass legislation to expand the existing municipal option sales tax law so that all cities can access this revenue source, subject to the approval of each municipality's voters.

**BE IT FURTHER RESOLVED** that the city clerk is authorized and directed to transmit an appropriate copy of this resolution to the legislative delegation for their consideration.

**Adopted this \_\_\_\_ day of \_\_\_\_\_, 2024.**

---

**W. Samuel Couvillon, Mayor**

This is to certify that I am City Clerk of the City of Gainesville. As such, I keep its official records, including its minutes. In that capacity, my signature below certifies this Resolution was adopted as stated and will be recorded in the official minutes.

**ATTEST:**

---

**Denise O. Jordan, City Clerk**



## CITY OF GAINESVILLE

### Work Session Agenda Request

---

**Item Created:** January 4, 2024  
**Date Submitted:** January 5, 2024  
**Final Approval Date:** January 9, 2024  
**Presenter:** Sam Couvillon  
**Item of Business:** Resolution: BR-2024-01 Emergency Interim Successors  
**Meeting Date:** January 11, 2024

---

**Purpose of Request:**

The purpose of this request is to define the order of succession for calendar year 2024.

**Facts & Issues / History & Background:**

The order of succession is established annually during the organizational meeting upon adoption of the Emergency Interim Resolution.

**Department Recommendation:**

Adopt the resolution as presented by Mayor Couvillon.

**Department Director:**

Bryan Lackey

---

**If funding is involved, are funds approved within the current budget?** No

**Amount Requested:**

**Sources of Funds:**

**Finance Comments:**

---

**Administrative Comments:**

---

**Attachments:**

1. Resolution: Emergency Interim Successors

**RESOLUTION BR-2024-01  
EMERGENCY INTERIM SUCCESSORS**

**WHEREAS**, the Georgia Civil Defense Act as amended in 1962 requires the Emergency Interim Successor to be named.

**WHEREAS**, the governing body annually adopts a resolution identifying the order of succession during emergency situations.

**NOW, THEREFORE, BE IT RESOLVED**, that the Emergency Interim Successors for the City of Gainesville are designated in the order listed below:

1. Mayor W. Samuel Couvillon
2. Mayor Pro Tem \_\_\_\_\_
3. Council Member \_\_\_\_\_
4. Council Member \_\_\_\_\_
5. Council Member \_\_\_\_\_
6. Council Member \_\_\_\_\_

**Adopted this \_\_\_\_ day of January 2024.**

\_\_\_\_\_  
**W. Samuel Couvillon, Mayor**

This is to certify that I am City Clerk of the City of Gainesville. As such, I keep its official records, including its minutes. In that capacity, my signature below certifies this resolution was adopted as stated and will be recorded in the official minutes.

**ATTEST:**

\_\_\_\_\_  
**Denise O. Jordan, City Clerk**



## CITY OF GAINESVILLE

### Work Session Agenda Request

---

**Item Created:** January 4, 2024  
**Date Submitted:** January 5, 2024  
**Final Approval Date:** January 9, 2024  
**Presenter:** Denise Jordan, City Clerk  
**Item of Business:** Appointment: Municipal Court Solicitor  
**Meeting Date:** January 11, 2024

---

**Purpose of Request:**

The purpose of this request is to reappoint Inez Grant as the Municipal Court Solicitor for a two-year term.

**Facts & Issues / History & Background:**

Section 4.12 of the Charter addresses the Solicitor.

**Department Recommendation:**

Comply with the City Charter and accept the nomination as presented.

**Department Director:**

Bryan Lackey

---

**If funding is involved, are funds approved within the current budget?** No

**Amount Requested:**

**Sources of Funds:**

**Finance Comments:**

---

**Administrative Comments:**

---

**Attachments:**

1. 2024 Organizational Meeting Appointments List

## ORGANIZATIONAL MEETING APPOINTMENTS

| POST                           | LAST NAME                                          | FIRST NAME | APPOINTED                                                                                                                           | EXPIRATION | FREQUENCY                                |
|--------------------------------|----------------------------------------------------|------------|-------------------------------------------------------------------------------------------------------------------------------------|------------|------------------------------------------|
| City Manager                   | Lackey                                             | Bryan      | 11/3/2015<br>effective<br>11/30/2015                                                                                                |            | As Needed                                |
| City Attorney                  | Hulsey, Oliver & Mahar, LLP<br>(Abbott Hayes, Jr.) |            | 10/6/2015<br>effective<br>1/1/2016                                                                                                  |            | As Needed                                |
| City Auditor                   | Rushton & Company, CPA                             |            | 2/18/1997<br>1/7/2014                                                                                                               |            | As Needed                                |
| Chief Judge                    | Law, III<br>Annual Agreement via Resolution        | G. Hammond | 1/1/1988<br>1/7/2014<br>8/2/2016<br>6/20/2017<br>12/17/2019<br>11/17/2020<br>12/21/2021<br>12/20/2022                               | 12/31/2023 | Annual<br>Agreement<br>via<br>Resolution |
| Municipal Court Solicitor      | Grant                                              | Inez       | 9/15/20 UE<br>1/4/2022                                                                                                              | Jan. 2024  | 2 year appt                              |
| Administrative Hearing Officer | Law, III                                           | G. Hammond | 1/1/1992<br>1/7/2014<br>1/6/2015<br>1/5/2016<br>1/10/2017<br>1/9/2018<br>1/8/2019<br>1/7/2020<br>1/19/2021<br>1/4/2022<br>1/17/2023 | 1/16/2024  | Annual                                   |
| Legal Organ                    | The Times                                          |            | 1/10/2017<br>1/9/2018<br>1/8/2019<br>1/7/2020<br>1/19/2021<br>1/4/2022<br>1/17/2023                                                 | 1/16/2024  | Annual                                   |

**EXPIRATION DATE:** First Council Meeting of the year

**UPDATED:** 1/25/2023 ag

"As Needed": Charter states "shall be removed at anytime upon majority vote of the governing body".





## CITY OF GAINESVILLE

### Work Session Agenda Request

---

**Item Created:** January 4, 2024  
**Date Submitted:** January 8, 2024  
**Final Approval Date:** January 9, 2024  
**Presenter:** Denise Jordan, City Clerk  
**Item of Business:** Appointment: Administrative Hearing Officer  
**Meeting Date:** January 11, 2024

---

**Purpose of Request:**

The purpose of this request is to reappoint G. Hammond Law, III to serve another one-year term.

**Facts & Issues / History & Background:**

Section 1-8-1(6) of the Code of Ordinances addresses this appointment.

**Department Recommendation:**

Comply with the Code of Ordinances and accept the nomination as presented.

**Department Director:**

Bryan Lackey

---

**If funding is involved, are funds approved within the current budget?** No

**Amount Requested:**

**Sources of Funds:**

**Finance Comments:**

---

**Administrative Comments:**

---

**Attachments:**

1. 2024 Organizational Meeting Appointments List

## ORGANIZATIONAL MEETING APPOINTMENTS

| POST                           | LAST NAME                                          | FIRST NAME | APPOINTED                                                                                                                           | EXPIRATION | FREQUENCY                                |
|--------------------------------|----------------------------------------------------|------------|-------------------------------------------------------------------------------------------------------------------------------------|------------|------------------------------------------|
| City Manager                   | Lackey                                             | Bryan      | 11/3/2015<br>effective<br>11/30/2015                                                                                                |            | As Needed                                |
| City Attorney                  | Hulsey, Oliver & Mahar, LLP<br>(Abbott Hayes, Jr.) |            | 10/6/2015<br>effective<br>1/1/2016                                                                                                  |            | As Needed                                |
| City Auditor                   | Rushton & Company, CPA                             |            | 2/18/1997<br>1/7/2014                                                                                                               |            | As Needed                                |
| Chief Judge                    | Law, III<br>Annual Agreement via Resolution        | G. Hammond | 1/1/1988<br>1/7/2014<br>8/2/2016<br>6/20/2017<br>12/17/2019<br>11/17/2020<br>12/21/2021<br>12/20/2022                               | 12/31/2023 | Annual<br>Agreement<br>via<br>Resolution |
| Municipal Court Solicitor      | Grant                                              | Inez       | 9/15/20 UE<br>1/4/2022                                                                                                              | Jan. 2024  | 2 year appt                              |
| Administrative Hearing Officer | Law, III                                           | G. Hammond | 1/1/1992<br>1/7/2014<br>1/6/2015<br>1/5/2016<br>1/10/2017<br>1/9/2018<br>1/8/2019<br>1/7/2020<br>1/19/2021<br>1/4/2022<br>1/17/2023 | 1/16/2024  | Annual                                   |
| Legal Organ                    | The Times                                          |            | 1/10/2017<br>1/9/2018<br>1/8/2019<br>1/7/2020<br>1/19/2021<br>1/4/2022<br>1/17/2023                                                 | 1/16/2024  | Annual                                   |

**EXPIRATION DATE:** First Council Meeting of the year

**UPDATED:** 1/25/2023 ag

"As Needed": Charter states "shall be removed at anytime upon majority vote of the governing body".



## CITY OF GAINESVILLE

### Work Session Agenda Request

---

**Item Created:** January 4, 2024  
**Date Submitted:** January 8, 2024  
**Final Approval Date:** January 9, 2024  
**Presenter:** Denise Jordan, City Clerk  
**Item of Business:** Appointment: Legal Organ  
**Meeting Date:** January 11, 2024

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**Purpose of Request:**

The purpose of this request is to reappoint The Times as the Legal Organ for another one-year term.

**Facts & Issues / History & Background:**

The Times is the only newspaper published in Hall County.

**Department Recommendation:**

Accept the nomination to proceed with reappointment.

**Department Director:**

Bryan Lackey

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**If funding is involved, are funds approved within the current budget?** No

**Amount Requested:**

**Sources of Funds:**

**Finance Comments:**

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**Administrative Comments:**

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**Attachments:**

1. 2024 Organizational Meeting Appointments List

## ORGANIZATIONAL MEETING APPOINTMENTS

| POST                           | LAST NAME                                          | FIRST NAME | APPOINTED                                                                                                                           | EXPIRATION | FREQUENCY                                |
|--------------------------------|----------------------------------------------------|------------|-------------------------------------------------------------------------------------------------------------------------------------|------------|------------------------------------------|
| City Manager                   | Lackey                                             | Bryan      | 11/3/2015<br>effective<br>11/30/2015                                                                                                |            | As Needed                                |
| City Attorney                  | Hulsey, Oliver & Mahar, LLP<br>(Abbott Hayes, Jr.) |            | 10/6/2015<br>effective<br>1/1/2016                                                                                                  |            | As Needed                                |
| City Auditor                   | Rushton & Company, CPA                             |            | 2/18/1997<br>1/7/2014                                                                                                               |            | As Needed                                |
| Chief Judge                    | Law, III<br>Annual Agreement via Resolution        | G. Hammond | 1/1/1988<br>1/7/2014<br>8/2/2016<br>6/20/2017<br>12/17/2019<br>11/17/2020<br>12/21/2021<br>12/20/2022                               | 12/31/2023 | Annual<br>Agreement<br>via<br>Resolution |
| Municipal Court Solicitor      | Grant                                              | Inez       | 9/15/20 UE<br>1/4/2022                                                                                                              | Jan. 2024  | 2 year appt                              |
| Administrative Hearing Officer | Law, III                                           | G. Hammond | 1/1/1992<br>1/7/2014<br>1/6/2015<br>1/5/2016<br>1/10/2017<br>1/9/2018<br>1/8/2019<br>1/7/2020<br>1/19/2021<br>1/4/2022<br>1/17/2023 | 1/16/2024  | Annual                                   |
| Legal Organ                    | The Times                                          |            | 1/10/2017<br>1/9/2018<br>1/8/2019<br>1/7/2020<br>1/19/2021<br>1/4/2022<br>1/17/2023                                                 | 1/16/2024  | Annual                                   |

**EXPIRATION DATE:** First Council Meeting of the year

**UPDATED:** 1/25/2023 ag

"As Needed": Charter states "shall be removed at anytime upon majority vote of the governing body".



## CITY OF GAINESVILLE

### Work Session Agenda Request

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**Item Created:** January 4, 2024  
**Date Submitted:** January 8, 2024  
**Final Approval Date:** January 9, 2024  
**Presenter:** Sam Couvillon  
**Item of Business:** Appointments: Board/Committee Ex-Officio Members  
**Meeting Date:** January 11, 2024

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**Purpose of Request:**

The purpose of this request is to address the annual ex-officio appointments.

**Facts & Issues / History & Background:**

The Mayor will present the nominations.

**Department Recommendation:**

Appoint the ex-officio members as presented.

**Department Director:**

Sam Couvillon

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**If funding is involved, are funds approved within the current budget?** No

**Amount Requested:**

**Sources of Funds:**

**Finance Comments:**

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**Administrative Comments:**

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**Attachments:**

1. 2024 Ex-Officio Appointments

### **EX-OFFICIO APPOINTMENTS**

| <b>COMMITTEE</b>                                                 | <b>Meeting<br/>Schedule</b> | <b>2022</b>   | <b>2023</b>   | <b>2024</b> |
|------------------------------------------------------------------|-----------------------------|---------------|---------------|-------------|
| Airport Advisory Committee                                       | Quarterly                   | Brooks & Clay | Brooks & Clay |             |
| American Red Cross                                               | Monthly                     | Mayor         | Mayor         |             |
| Board of Health                                                  | Quarterly                   | Brooks        | Brooks        |             |
| Chattahoochee Golf Course Advisory Committee                     | Monthly                     | Thompson      | Thompson      |             |
| Chicopee Woods Area Park Commission                              | Quarterly                   | Wangemann     | Wangemann     |             |
| Economic Development Council                                     | Monthly                     | Mayor         | Mayor         |             |
| Gainesville-Hall County Development Authority                    | As Needed                   | Mayor         | Mayor         |             |
| Gainesville-Hall County Land Bank Board                          |                             | Brooks        | Brooks        |             |
| Gainesville Non-Profit Development Authority                     | Quarterly                   | Brooks        | Brooks        |             |
| Gainesville Redevelopment Authority                              | As Needed                   | Thompson      | Thompson      |             |
| Greater Hall Chamber of Commerce Board of Directors              | Monthly                     | Mayor         | Mayor         |             |
| HALLmark Initiative                                              |                             | Mayor         | Mayor         |             |
| Historic Preservation Commission                                 | Monthly                     | Wangemann     | Wangemann     |             |
| Housing Authority                                                | Monthly                     | Thompson      | Thompson      |             |
| Keep Hall Beautiful/Hall County Green Alliance                   |                             | Wangemann     | Wangemann     |             |
| Main Street Gainesville Advisory Board                           | Bi-Monthly                  | Dunagan       | Dunagan       |             |
| Parks & Recreation Board                                         | Monthly                     | Clay          | Clay          |             |
| Parks & Recreation Foundation<br>(formerly Friends of the Parks) | Monthly                     | Clay          | Clay          |             |
| Planning and Appeals Board                                       | Monthly                     | Brooks        | Brooks        |             |

Appointed: 1/17/2023

Updated: 1/25/2023 ag

Revised Update: 11/29/2023 dj



## CITY OF GAINESVILLE

### Work Session Agenda Request

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**Item Created:** January 5, 2024  
**Date Submitted:** January 8, 2024  
**Final Approval Date:** January 9, 2024  
**Presenter:** Sam Couvillon  
**Item of Business:** Appointment: Georgia Mountains Regional Commission  
**Meeting Date:** January 11, 2024

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**Purpose of Request:**

The purpose of this request is to appoint the governing body representative for calendar year 2024.

**Facts & Issues / History & Background:**

This appointment is addressed annually during the organizational meeting.

**Department Recommendation:**

Accept the nomination as presented by the Mayor.

**Department Director:**

Bryan Lackey

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**If funding is involved, are funds approved within the current budget?** No

**Amount Requested:**

**Sources of Funds:**

**Finance Comments:**

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**Administrative Comments:**

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**Attachments:**

1. 2024 GMRC Hall County Representatives Appointment

The GMRC offers a wide variety of services to its 49 local governments, which include 12 counties and 37 municipalities. The GMRC works with these entities to formulate goals and strategies for area growth and development. Upon request, the GMRC provides a variety of technical assistance that will improve community services and the quality of life for Georgia Mountains residents. The GMRC focuses its broad scope of responsibility through the following departments: Planning, Economic Development, Workforce Development, Information Services, Finance and Administration.

The Georgia Mountains Regional Commission's (GMRC) governing Council is responsible for establishing policy and direction to complete its regional objectives. The objectives of the GMRC are to develop, promote, and assist in establishing coordinated and comprehensive planning in Georgia; to provide local governments on both an individual and regional basis with professional technical assistance to improve local government service programs; to provide professional technical assistance with the development, collection, compilation, and maintenance of a local information base and network; to manage those nonprofit corporations created by the GMRC in accordance with Georgia law for the operation of revolving loan programs; and to function as the designated fiscal agent responsible for Workforce Development services.

The GMRC is guided by a forty-one (41) member Council and is composed of individuals appointed by the Governor, Lieutenant Governor, Speaker and one county elected official, one city elected official and one private sector individual from each of our 12 counties. City, County and private sector representatives are chosen by the cities and counties they represent. The Council is responsible for all policy decisions. Council meetings are held on the last Thursday of each month at 6:00 p.m. with the exception of November and December, which are held earlier in the month due to the holidays. Council Meetings rotate locations around the Georgia Mountains Region. Please check our Meetings and Announcements for more information.

## Hall County Representatives

|                     |                  |
|---------------------|------------------|
| Hall County         | Richard Higgins  |
| City of Gainesville | George Wangemann |
| Private Sector      | Deborah Mack     |

## Monthly Meeting Schedule

- January 25, 2024
- February 29, 2024
- March 28, 2024
- April 25, 2024
- May 30, 2024
- June 27, 2024
- July 25, 2024
- August 29, 2024
- September 26, 2024
- October 24, 2024
- November 14, 2024
- December 6, 2024





## CITY OF GAINESVILLE

### Work Session Agenda Request

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|                             |                                                  |
|-----------------------------|--------------------------------------------------|
| <b>Item Created:</b>        | January 5, 2024                                  |
| <b>Date Submitted:</b>      | January 8, 2024                                  |
| <b>Final Approval Date:</b> | January 9, 2024                                  |
| <b>Presenter:</b>           | Sam Couvillon                                    |
| <b>Item of Business:</b>    | Appointment: Lake Lanier Olympic Park Foundation |
| <b>Meeting Date:</b>        | January 11, 2024                                 |

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**Purpose of Request:**

The purpose of this request is to appoint the governing body representative with a June 30 expiration date.

**Facts & Issues / History & Background:**

This appointment has been addressed annually during the organizational meeting. Future appointments will be addressed at the fiscal year end. June 30, 2026 is the recommended expiration date to align with the expiration date of other foundation members.

**Department Recommendation:**

Accept the nomination presented by the Mayor and the recommended expiration date.

**Department Director:**

Bryan Lackey

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**If funding is involved, are funds approved within the current budget?** No

**Amount Requested:**

**Sources of Funds:**

**Finance Comments:**

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**Administrative Comments:**

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**Attachments:**

1. 2024 Lake Lanier Olympic Park Foundation Appointment

## Lake Lanier Olympic Park Foundation

| POST               | ORGANIZATION                        | LAST NAME    | FIRST NAME | APPOINTED   | REAPPOINTED                     | EXPIRES   |
|--------------------|-------------------------------------|--------------|------------|-------------|---------------------------------|-----------|
| Chairman           | Longstreet Clinic                   | Collins      | Mimi       | 2014        | 2017, 2020, 2023                | 6/30/2025 |
| Vice Chairman      | Truelove Dairy                      | Truelove     | Dixie      | 2014        | 2017, 2019, 2021, 2024          | 6/30/2026 |
| Treasurer          | Kelly and Bell                      | Bell         | Mark       | 2017        | 2020, 2023                      | 6/30/2025 |
| Secretary          | Brenau University                   | Westmoreland | Lila       | 2019        | 7/13/2021                       | 6/30/2024 |
| Appointed          | Lake Lanier CVB                     | Dickson      | Stacey     |             |                                 |           |
| Appointed          | Vision 2030 / GHCC                  | Hester       | Anna       | 2022        |                                 | 6/30/2025 |
| Appointed          | City of Gainesville - CVB           | Lynch        | Robyn      | 10/15/19 UE | 8/16/2022                       | 6/30/2025 |
| Appointed          | Lanier Canoe & Kayak Club           | Grattan      | Jessy      | 2022        |                                 | 6/30/2025 |
| Appointed          | Lake Lanier Rowing Club             | Ward         | Cliff      | 2022        |                                 | 6/30/2025 |
| At Large           | Brenau University                   | Barnett      | David      | 2017        | 2020, 2023                      | 6/30/2025 |
| At Large           | Hall County District Attorney Ofc   | Greene       | Julia      | 2019        | 7/13/2021                       | 6/30/2024 |
| At Large           | Millard, Inc. Architects            | Millard      | Matt       | 2019        | 2022                            | 6/30/2024 |
| At Large           | Jackson EMC                         | Smith        | Doug       | 2019        | 7/15/2023                       | 6/30/2025 |
| At Large           | Habersham County Government         | Sutton       | Phil       | 2014        | 2017, 2020, 2023                | 6/30/2025 |
| At Large           | Rochester and Associates            | Rochester    | Brian      | 2019        | 7/15/2023                       | 6/30/2025 |
| At Large           |                                     |              |            |             |                                 |           |
| At Large           |                                     |              |            |             |                                 |           |
| At Large           | Forum Communications                | Williamson   | Erin       | 2019        | 7/13/2021                       | 6/30/2024 |
| Appointed          | City of Gainesville                 | Dunagan      | Danny      | 1/7/20 UE   | 1/19/2021 1/4/2022<br>1/17/2023 | 1/16/2024 |
| Ex Officio         | U.S. Army Corp                      | Noe          | Ernest     | 2020        |                                 |           |
| Ex Officio         | City of Gainesville - P&R           | Mattison     | Kate       |             |                                 |           |
| Virtue of Position | LLOP Facilites/Water Sports Manager | Watson       | James      |             |                                 |           |
| Virtue of Position | LLOP Special Events Manager         | Wingler      | Morgan     |             |                                 |           |

TERM: Three-Year Terms - (officers are limited to three consecutive two-year terms)  
Initial terms were staggered beginning July 2013

CONTACT: James Watson  
LLOP Division Manager  
P. O. Box 369, Gainesville 30503  
404-683-1965  
[james@lakelanierolympicvenue.org](mailto:james@lakelanierolympicvenue.org)

UPDATED: 10/19/2023 ag