

City of Gainesville, Georgia

Continuing to build a great place to

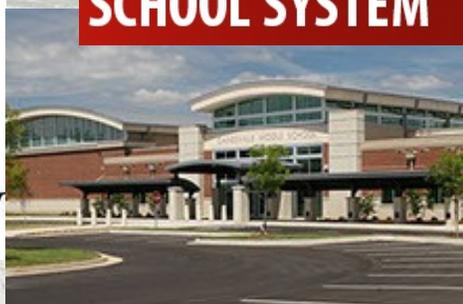
Work



Live



**GAINESVILLE CITY
SCHOOL SYSTEM**



Learn



Play

Popular Annual Financial Report

Fiscal Year Ended June 30, 2016

QUICK CONTACT GUIDE FOR CITIZENS

EMERGENCY SERVICE

911

| | |
|--|--------------|
| Allen Creek Soccer Complex | 678-450-6515 |
| Animal Control | 770-531-6830 |
| Alta Vista Cemetery | 770-535-6883 |
| Chattahoochee Golf Course | 770-532-0066 |
| City Engineer | 770-535-6882 |
| City Manager's Office | 770-535-6865 |
| City Marshal | 770-535-6861 |
| Code Enforcement | 770-531-6570 |
| Dial-a-Ride | 770-503-3333 |
| Fire Department (non-emergency) | 770-534-7193 |
| Frances Meadows Aquatic Center | 770-533-5850 |
| Gainesville Civic Center | 770-531-2680 |
| Gainesville Connection (Fixed Route Bus) | 770-503-3333 |
| Housing & Neighborhood Development | 770-531-2693 |
| Human Resources | 770-535-6887 |
| Inspection Services | 770-531-6570 |
| Lanier Point Softball Complex | 770-287-0208 |
| Lee Gilmer Memorial Airport | 770-535-6882 |
| Main Street Gainesville | 770-297-1141 |
| Mayor & Council | 770-535-6865 |
| Meals on Wheels | 770-503-3330 |
| Multi-Agency Narcotics Squad | 770-531-6878 |
| Municipal Court | 770-531-2668 |
| Occupation Tax (Business License) | 770-533-5842 |
| Planning and Zoning | 770-531-6570 |
| Police Department (non-emergency) | 770-534-5251 |
| Property Tax | 770-297-5472 |
| Purchasing & Bid Opportunities | 770-535-6873 |
| Senior Life Center | 770-503-3331 |
| Solid Waste (Garbage/Recycling Pick-up) | 770-532-0493 |
| Tax Office | 770-535-5639 |
| Tourism | 770-531-2664 |
| TV18 | 770-538-4775 |
| Water Department Customer Service | 770-535-6878 |



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OUR GUIDING PRINCIPLES

Vision

Gainesville is committed to being an innovative city, providing a close-knit community feel in which to live, work, learn and play.

City of Gainesville's Mission

To enrich the community of Gainesville by practicing good stewardship of resources and providing innovative and exemplary services for all people.

To accomplish our mission we will:

- Maintain the attitude of “Do more with less / efficiency first”
- Be exemplary in our service quality, low expenditures and effectiveness
- Continue to revitalize the Midtown area to further the close-knit community feel
- Be innovative in our economic development, in order to stimulate local economy
- Be accountable to citizens and each other for our actions
- Uphold the highest professional and ethical standards

REPORT TO THE CITIZENS OF GAINESVILLE

As part of our commitment to provide our citizens information about their city, we are pleased to present this Citizen's Report, also referred to as the Popular Annual Financial Report (PAFR) for the City of Gainesville's fiscal year ended June 30, 2016. The goal of this report is to provide highlighted information about your city's organizational structure, government operations, financial condition, and services offered in an uncomplicated and understandable format.

The financial information contained in this document has been extracted from the City's Comprehensive Annual Financial Report (CAFR). The CAFR received a favorable opinion from the City's independent auditors, Rushton & Co., LLC, confirming that the financial statements are presented in conformity with Generally Accepted Accounting Principles (GAAP). City funds, which are presented within this document are abbreviated and condensed; however, an audited detail of the City's finances may be found in the City's CAFR. You may obtain a copy of the CAFR on our city website at www.gainesville.org/financial-services.

The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to The City of Gainesville for its Popular Annual Financial Report for the fiscal year ended June 30, 2015. 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 Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability and reader appeal. An Award for Outstanding Achievement in Popular Financial Reporting is valid for a period of one year only. The City received a Popular Award last year for the fiscal year ended 2015. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA.

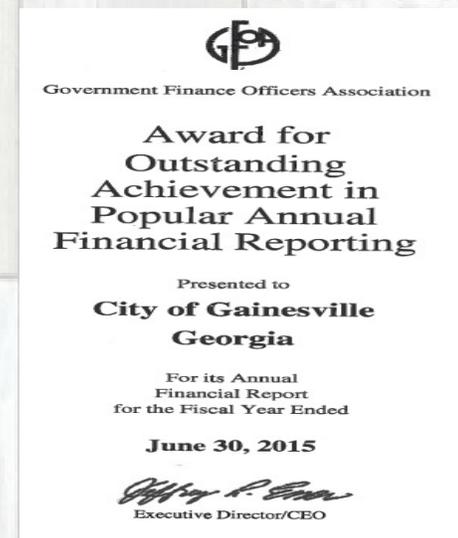
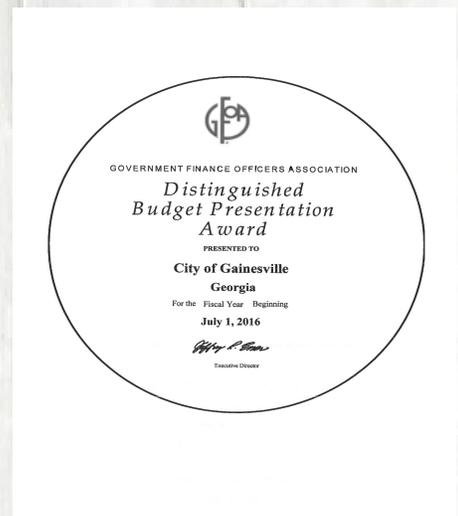
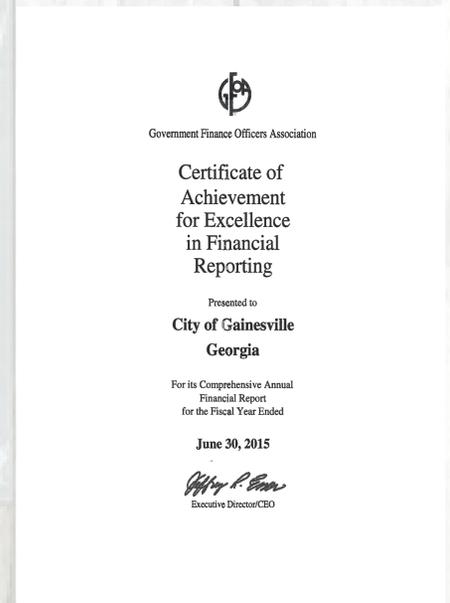
The City of Gainesville is committed to providing excellent service in a cost effective, efficient manner guided by and aligned with our organizational values. Thank you for taking time to read our Citizens Report.

CITY AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Gainesville for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2015. This was the twenty-fifth 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 CAFR, conforming to program standards and satisfying 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 comprehensive annual report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The Government Finance Officers Association presented a Distinguished Budget Presentation Award to the City of Gainesville for its annual budget for the fiscal year beginning July 1, 2015. This was the twenty-third year the City achieved this eminent award. In order to receive this honor, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device. A Distinguished Budget Presentation Award is valid for a period of one year only. We believe our current budget continues to conform to the standards of the Distinguished Budget Presentation Award Program's requirements, and we are submitting it to GFOA to determine its eligibility for another award.

The Government Finance Officers Association presented an Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) to the City of Gainesville for its PAFR submitted for the fiscal year ended June 30, 2015. This was the second year the government achieved this esteemed award. The PAFR award was established to encourage governments to produce a high quality report based on CAFR information that would be easily understandable to the general public and other interested parties without a background in public finance. The Popular Annual Financial Reporting Award is valid for a period of one year only. We believe our current PAFR continues to conform to program requirements and we are submitting it to GFOA to determine its eligibility for another award.



GAINESVILLE MAYOR AND CITY COUNCIL



Mayor

C. Danny Dunagan, Jr.
770-718-7877
ddunagan@gainesville.org

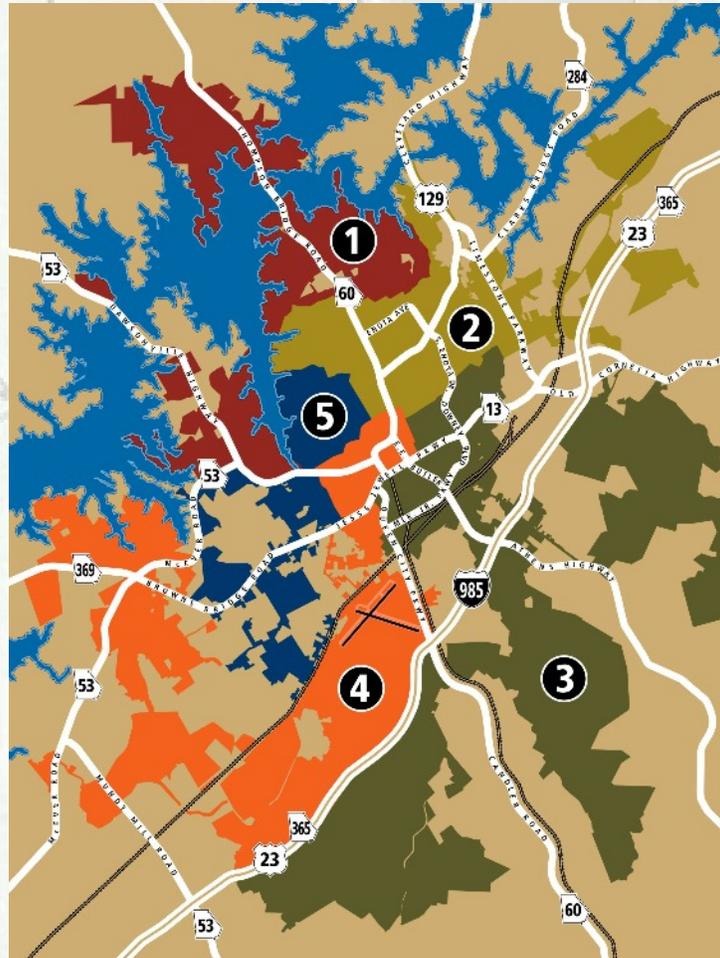
Ward 3

Barbara Brooks
678-858-0305
bbrooks@gainesville.org



Ward 1

Sam Couvillon
706-247-3237
scouvillon@gainesville.org



Ward 4

George Wangemann
770-534-5861
gwangemann@gainesville.org



Ward 2

Zach Thompson
770-534-0041
zthompson@gainesville.org

Ward 5

Ruth Bruner
770-532-7207
rbruner@gainesville.org



The Governing Body consists of five members and a mayor elected citywide to serve four-year terms. The Mayor and Council meet the first and third Tuesday of each month at 5:30pm in the Municipal Courtroom located in the Gainesville Justice Center at 701 Queen City Parkway, SW. Each meeting schedule is posted on the city web site at www.gainesville.org. Meetings are open to the public. If you wish to appear before the Mayor and Council, write to the City Clerk, City of Gainesville, Post Office Box 2496, Gainesville, Georgia 30503, email clerk@gainesville.org, or call 770-535-6862. City Council meetings are broadcast on TV18 - The Government Channel for Gainesville / Hall County on Channel 180 on Charter Cable and Channel 23 on Comcast Communications. Meetings can be viewed any time at www.tv18online.org.

CITY ADMINISTRATION

Chartered in 1821, the City of Gainesville operates under a council / manager form of government. Under this system, the Mayor and Council are the policy-making body; they determine the services the City will provide, levy taxes, and enact legislation to formalize the services and policies they have established.



Bryan Lackey
 300 Henry Ward Way
 Gainesville, Georgia 30501
 770-535-6865
 blackey@gainesville.org

The City Manager is appointed by the Mayor and Council as the Chief Executive Officer and is responsible for implementing the services and policies adopted by the Mayor and Council. The City Manager recommends the annual budget and work program and advises the Mayor and Council on policy and legislative matters.

| | | | |
|-----------------------------|----------------------|--------------|------------------------------|
| City Manager | Bryan Lackey | 770-535-6865 | Blackey@gainesville.org |
| Assistant City Manager | Angela Sheppard | 770-535-6865 | Asheppard@gainesville.org |
| Administrative Services | Janeann Allison | 770-535-6887 | Jallison@gainesville.org |
| Chief Financial Officer | Jeremy Perry | 770-535-6898 | Jeremy.Perry@gainesville.org |
| Chattahoochee Golf Course | Rodger Hogan | 770-532-0066 | Rhogan@gainesville.org |
| City Clerk | Denise Jordan | 770-535-6865 | Djordan@gainesville.org |
| Communications and Tourism | Catiel Felts | 770-297-5499 | Cfelts@gainesville.org |
| Community Development | Rusty Ligon | 770-531-6570 | Rligon@gainesville.org |
| Community Service Center | Phillippa Lewis Moss | 770-503-3330 | Pmoss@gainesville.org |
| Fire | Jerome Yarbrough | 770-534-3612 | Jyarbrough@gainesville.org |
| Parks and Recreation Agency | Melvin Cooper | 770-531-2680 | Mcooper@gainesville.org |
| Police | Carol Martin | 770-535-5625 | Cmartin@gainesville.org |
| Public Works | Chris Rotalsky | 770-535-6882 | Crotalsky@gainesville.org |
| Water Resources | Linda MacGregor | 770-538-2400 | Lmacgregor@gainesville.org |

CITY OF GAINESVILLE AT A GLANCE

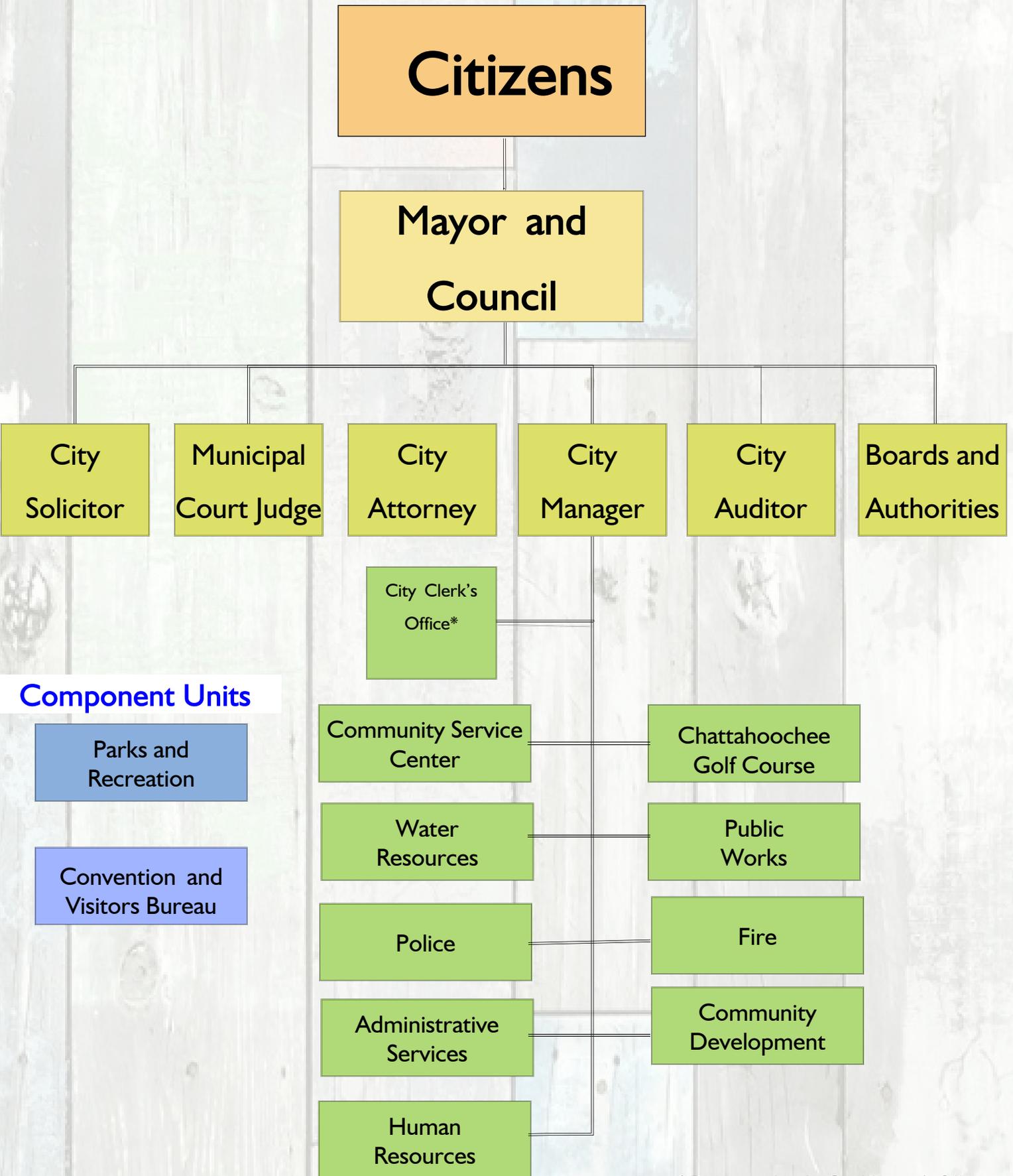
| | |
|------------------------------|-----------|
| Incorporation Date | 1821 |
| Incorporation (square miles) | 34.19 |
| Number of Parks | 22 |
| Acres of Parks | 454 |
| Population - 2010 Census | 33,804 |
| Estimated Population (2015) | 38,712 |
| Estimated Daytime Population | 100,000 + |

| | |
|--|---------------------------|
| Median Age (2015) | 18 - 65 (59.8%) |
| Median Household Income (2015) | \$55,009 |
| Unemployment Rate | 4.6% |
| Total Full-Time Equivalent Approve Positions | 692 |
| Sworn Officers | 101 |
| Officers per 1,000 | 0.383 |
| 2016 Millage Rate (Tax on 100% assessed value) | 2.98 (City) 6.85 (School) |
| Operating Budget - 2017 (Adopted) | \$140.5M |

Major Employers (Hall County)

| | |
|----------------------------------|-------|
| Northeast Georgia Medical Center | 7,900 |
| Fieldale Farms | 2,550 |
| ZF Gainesville, LLC | 1,560 |
| Pilgrim's Pride | 1,380 |
| Victory Processing, LLC | 1,310 |
| Kubota Manufacturing of America | 1,300 |
| Mar-Jac | 1,250 |
| Cottrell, Inc. | 985 |
| Gold Creek Foods | 975 |
| Wal-Mart Super Center | 972 |

STRUCTURE OF YOUR GOVERNMENT



* Division within the City Manager's Office

SUBSEQUENT EVENTS

Senior Life Center



With funding from SPLOST VII, renovations will be made to the existing Senior Life Center. The renovations will allow for the ever expanding opportunities for personal enrichment through activities that promote health and well-being, support an independent lifestyle, and encourage active involvement in the Center and the community.

Roosevelt Square

Gainesville, GA welcomed President Franklin D. Roosevelt on March 23, 1938 to dedicate Roosevelt Square and Roosevelt Monument.



In 2016, Roosevelt Square received a renovation for upcoming community events, group activities, concerts and student activities.

The Public Safety monument was unveiled on December 8.



SUBSEQUENT EVENTS

Directional Signage



The process is underway to purchase signage to direct traffic Downtown. The attractive directional signage will help to create a sense of arrival Downtown while informing potential visitors of unique local assets. Particularly along the busy corridors, Gainesville needs uniform, aesthetically pleasing signage to increase connectivity and to reduce visual clutter.

Engine 23 Replacement

The Gainesville Fire Department is in the process of replacing Engine 23. It is a frontline emergency response pumper covering the territory of Fire Station #3 and other areas of the City as needed for suppression, medical, and rescue operations.



FINANCIAL INFORMATION

Financial Review of Fiscal Year 2016

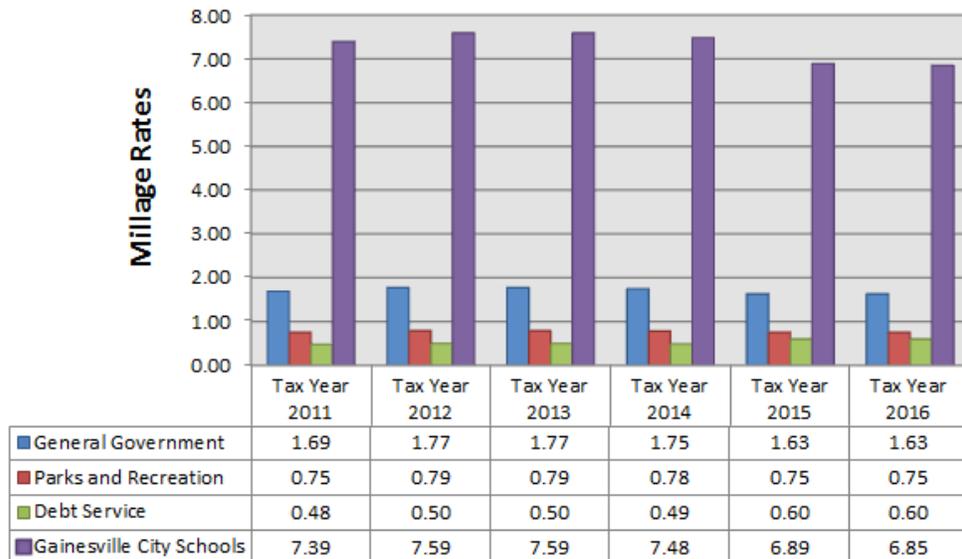
This section gives information on the City of Gainesville’s financial health and stability. It should leave you with an increased understanding of how available resources are being utilized to provide services. The tables and charts that follow depict the sources of revenue and expenditure on a fund level basis of accounting. These highlights are based upon the City’s Comprehensive Annual Financial Report (CAFR) which is a more inclusive, audited document.

How Your Tax Dollar is Spent



Your tax dollar is divided up into several governmental service areas. For every one dollar you pay in property tax 17 cents goes toward general government operations, such as police, fire, and road maintenance. Six cents of that dollar is put toward paying off debt that was issued for major capital projects such as the Frances Meadows Aquatic Center and new Public Safety Facilities. Seven cents of every dollar is used for parks and recreational programs like the summer camps that are provided by the City’s Parks and Recreation component unit. The remaining 70 cents goes to the Gainesville City School’s operations.

Millage Rates for Tax Years 2011 - 2016

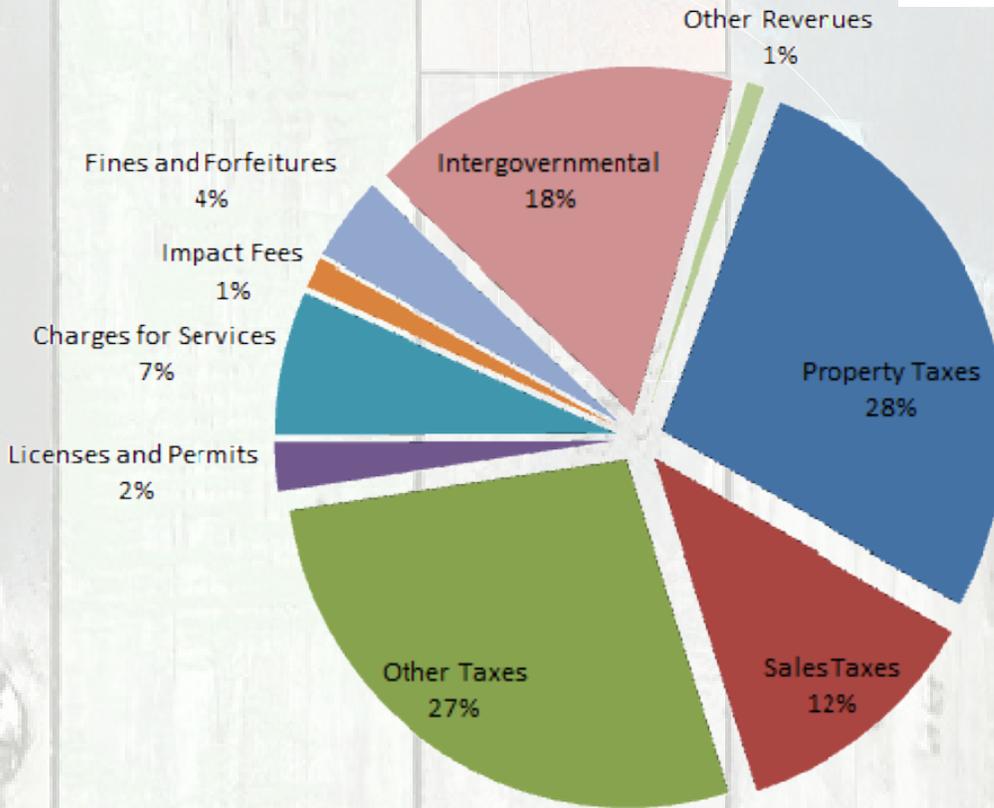


FINANCIAL INFORMATION

Financial Review of Fiscal Year 2016

GOVERNMENTAL FUNDS

Where the money came from...



Governmental Funds

Activities generally financed through taxes, intergovernmental revenues, and other nonexchange revenues are generally reported in governmental funds. Core services, including police and fire protection, public works, parks and recreation facilities and programs, as well as general administrative support are all services the City provides.

Component Unit

A legally separate organization for which the elected officials of the primary government are financially accountable. The City currently has two component units, Parks & Recreation and the Convention and Visitor's Bureau.

| Revenue Sources... | General Fund | Non Major Governmental Funds | Parks and Recreation (Component Unit) | Convention and Visitor's Bureau (Component Unit) |
|---------------------------------------|----------------------|------------------------------|---------------------------------------|--|
| Property Taxes | \$ 7,171,808 | \$ 2,288,615 | \$ 2,788,251 | \$ 0 |
| Sales Taxes | 5,281,804 | 0 | 0 | 0 |
| Other Taxes | 8,956,678 | 911,847 | 1,679,625 | 581,595 |
| Licenses and Permits | 1,020,055 | 0 | 0 | 0 |
| Charges for Services | 2,238,122 | 735,344 | 0 | 0 |
| Impact Fees | 0 | 616,093 | 0 | 0 |
| Fines and Forfeitures | 1,462,999 | 272,870 | 0 | 0 |
| Intergovernmental | 314,990 | 7,506,608 | 0 | 0 |
| Other Revenues | 74,243 | 269,588 | 23,604 | 20,116 |
| Subtotal | 26,520,699 | 12,600,965 | 4,491,480 | 601,711 |
| Other Financing Sources (Uses) | 563,787 | 3,171,096 | 6,099 | 0 |
| Total Revenues and Resources | \$ 27,084,486 | \$ 15,772,061 | \$ 4,497,579 | \$ 601,711 |

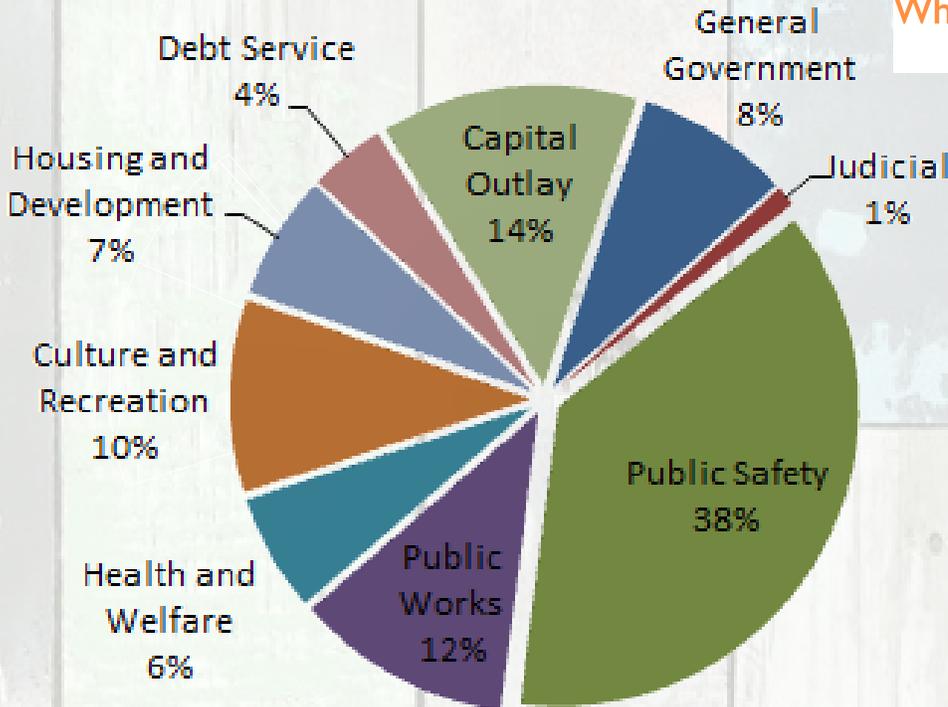
* The table and chart shown above are presented on a fund level basis of accounting.

FINANCIAL INFORMATION

Financial Review of Fiscal Year 2016

GOVERNMENTAL FUNDS

Where the money went...



| Expenditures by Function... | General Fund | Non Major Governmental Funds | Parks and Recreation (Component Unit) | Convention and Visitor's Bureau (Component Unit) |
|--|----------------------|------------------------------|---------------------------------------|--|
| General Government | \$ 3,344,029 | \$ 206,961 | \$ 0 | \$ 0 |
| Judicial | 470,043 | 0 | 0 | 0 |
| Public Safety | 15,958,887 | 229,012 | 0 | 0 |
| Public Works | 4,994,225 | 0 | 0 | 0 |
| Health and Welfare | 15,750 | 2,721,629 | 0 | 0 |
| Culture and Recreation | 400,000 | 0 | 4,066,521 | 0 |
| Housing and Development | 880,825 | 1,557,852 | 0 | 441,384 |
| Debt Service | 0 | 1,760,676 | 0 | 0 |
| Capital Outlay | 0 | 5,141,709 | 777,385 | 22,216 |
| Total Expenditures | 26,063,759 | 11,617,839 | 4,843,906 | 463,600 |
| Excess (deficiency) of Revenues and other Financing Sources over (under) Expenditures and Other Financing Uses | 1,020,727 | 4,154,222 | (346,327) | 138,111 |
| Beginning Fund Balances | 11,003,417 | 18,781,024 | 2,478,758 | 0 |
| Ending Fund Balances | \$ 12,024,144 | \$ 22,935,246 | \$ 2,132,431 | \$ 138,111 |

* The table and chart shown above are presented on a fund level basis of accounting.

FINANCIAL INFORMATION

PROPRIETARY FUNDS

Financial Review of Fiscal Year 2016

Proprietary (Enterprise) Funds

A proprietary (enterprise) fund is established to account for operations financed and operated in a manner similar to private business enterprise.

The City currently operates one major proprietary fund, the Department of Water Resources Fund. Primary revenues from this fund include charges for water and sewer use to City customers, as well as Hall County customers who are connected to the City's water and sewer lines. Expenses for this fund include the cost to maintain the City's water and sewer infrastructure, meet existing debt service requirements, future capital needs and the cost to administer the system.

The City also operates non-major enterprise funds, including the Airport fund, Solid Waste fund and Golf Course fund.

| Where the money came from... | Department of Water Resources Fund | Non Major Enterprise Funds |
|--|------------------------------------|----------------------------|
| Operating Revenue: | | |
| Charges for sales and services | \$ 66,596,028 | \$ 4,578,802 |
| Other | 165,316 | 26,303 |
| Total operating revenues | 66,761,344 | 4,605,105 |
| Non-operating Revenues: | | |
| Interest revenue | 1,254,490 | 19,839 |
| Gain on sale of capital assets | 2,706 | 2,414 |
| Contributions | 9,070,013 | 72,603 |
| Transfers In | 0 | 395,475 |
| Total non-operating revenues | 10,327,209 | 490,331 |
| Total Revenues | 77,088,553 | 5,095,436 |
| Where the money went... | | |
| Operating Expenses: | | |
| Cost of sales and services | 12,387,761 | 1,618,487 |
| Personal services | 14,478,502 | 2,015,687 |
| Depreciation | 15,443,458 | 1,209,823 |
| Total operating expenses | 42,309,721 | 4,843,997 |
| Non-operating Expenses | | |
| Interest Expense | 6,002,335 | 122,326 |
| Other | 110,866 | 0 |
| Transfers out | 4,116,422 | 0 |
| Total non-operating expenses | 10,229,623 | 122,326 |
| Total Expenses | 52,539,344 | 4,966,323 |
| Excess (deficiency) of revenues over (under) expenses | 24,549,209 | 129,113 |
| Beginning Net Position | 353,803,138 | 10,538,946 |
| Ending Net Position | \$ 378,352,347 | \$ 10,668,059 |

* The table shown above is presented on a fund level basis of accounting.

FINANCIAL INFORMATION

STATEMENT OF NET POSITION

The following table is depicted using the Generally Accepted Accounting Principles (GAAP) to show the overall health of the City's finances as a whole. The Statement of Net Position reflects a strong net financial position for the City as of June 30, 2016. Assets of the City exceeded its liabilities on June 30, 2016 by roughly \$467 million (not including deferred outflows). The City recognized growth in the Net Investment in Capital Assets as well as in Restricted Net Position. However, the City's Unrestricted Net Position is reported as a deficit of \$(5.4) million due to the unfunded pension liability attributable to the implementation of GASB Statement No. 68 'Accounting and Financial Reporting for Pensions'. Overall the City's fiscal health remains healthy. Detailed financial information can be found in the City's Comprehensive Annual Financial Report.

Statement of Net Position as of June 30, 2016:

| | Governmental Activities | Business-Type Activities | Component Units | Total 2016 | Total 2015 |
|---|----------------------------|-----------------------------|--------------------|---------------|---------------|
| Current assets | \$43,648,425 | \$112,200,525 | \$2,852,152 | \$158,701,102 | \$137,337,725 |
| Noncurrent assets | 99,740,855 | 477,253,433 | 11,067,148 | 588,061,436 | 594,467,524 |
| Total Assets | 143,389,280 | 589,453,958 | 13,919,300 | 746,762,538 | 731,805,249 |
| Deferred outflows of resources | 4,483,809 | 4,469,907 | 142,990 | 9,096,706 | 7,830,951 |
| Current liabilities | 8,908,378 | 23,921,437 | 368,864 | 33,198,679 | 28,400,212 |
| Noncurrent liabilities | 64,821,895 | 178,718,999 | 2,661,619 | 246,202,513 | 259,375,217 |
| Total Liabilities | 73,730,273 | 202,640,436 | 3,030,483 | 279,401,192 | 287,775,429 |
| Deferred inflows of resources | 1,351,563 | 988,858 | 60,882 | 2,401,303 | 4,083,272 |
| Net Position: | | | | | |
| Net investment in capital assets | 78,415,202 | 314,735,292 | 11,067,148 | 404,217,642 | 392,745,981 |
| Restricted | 12,230,983 | 62,960,499 | 20,676 | 75,212,158 | 57,086,693 |
| Unrestricted | (17,854,932) | 12,598,780 | (116,899) | (5,373,051) | (2,055,175) |
| Total Net Position | \$72,791,253 | \$390,294,571 | \$10,970,925 | \$474,056,749 | \$447,777,499 |

FINANCIAL INFORMATION

STATEMENT OF CHANGES IN NET POSITION

The table below is a condensed version of the government-wide Statement of Activities found in the City's Comprehensive Annual Financial Report (CAFR) and uses the Generally Accepted Accounting Principles (GAAP) to show the overall health of the City's finances as a whole. The City's Statement of Changes in Net Position reflects all the financial activity for the City during the fiscal year ended June 30, 2016. This statement presents information to show how the City's net position changed during the year as a result of financial activity (i.e. revenues and expenses). This is an abbreviated version of the more detailed statement found in the City's complete CAFR. This statement includes component unit revenue and expenses.

(Presented in millions)

| | Governmental Activities | | Business Type Activities | | Component Unit Activities | | Total | |
|--|-------------------------|----------------|--------------------------|-----------------|---------------------------|----------------|-----------------|-----------------|
| | 2016 | 2015 | 2016 | 2015 | 2016 | 2015 | 2016 | 2015 |
| Revenues | | | | | | | | |
| Program revenues: | | | | | | | | |
| Charges for services | \$ 3.9 | \$ 4.0 | \$ 71.2 | \$ 68.7 | \$ 1.7 | \$ 1.6 | \$ 76.8 | \$ 74.3 |
| Operating grants and contributions | 2.8 | 2.6 | 0.0 | 0.0 | 0.0 | 0.1 | 2.8 | 2.7 |
| Capital grants and contributions | 6.1 | 2.3 | 9.1 | 8.4 | 0.0 | 0.0 | 15.2 | 10.7 |
| General revenues: | | | | | | | | |
| Property taxes | 9.4 | 8.6 | 0.0 | 0.0 | 2.8 | 2.6 | 12.2 | 11.2 |
| Sales tax | 5.3 | 5.1 | 0.0 | 0.0 | 0.0 | 0.0 | 5.3 | 5.1 |
| Other taxes | 9.9 | 9.5 | 0.0 | 0.0 | 0.0 | 0.0 | 9.9 | 9.5 |
| Miscellaneous revenue | 0.2 | 0.3 | 1.5 | 0.9 | 0.6 | 0.9 | 2.3 | 2.1 |
| Total revenues | 37.6 | 32.4 | 81.8 | 78.0 | 5.1 | 5.2 | 124.5 | 115.6 |
| Expenses | | | | | | | | |
| General government | 4.4 | 3.7 | 0.0 | 0.0 | 0.0 | 0.0 | 4.4 | 3.7 |
| Judicial | 0.5 | 0.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.5 | 0.5 |
| Public safety | 19.5 | 17.5 | 0.0 | 0.0 | 0.0 | 0.0 | 19.5 | 17.5 |
| Public works | 10.3 | 8.8 | 0.0 | 0.0 | 0.0 | 0.0 | 10.3 | 8.8 |
| Health and welfare | 2.6 | 2.8 | 0.0 | 0.0 | 0.0 | 0.0 | 2.6 | 2.8 |
| Culture and recreation | 0.4 | 0.4 | 0.0 | 0.0 | 5.2 | 5.2 | 5.6 | 5.6 |
| Housing and development | 2.4 | 2.1 | 0.0 | 0.0 | 0.4 | 0.4 | 2.8 | 2.5 |
| Interest on long-term debt | 0.5 | 1.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.5 | 1.2 |
| Water and sewer | 0.0 | 0.0 | 47.3 | 46.1 | 0.0 | 0.0 | 47.3 | 46.1 |
| Airport | 0.0 | 0.0 | 1.1 | 1.1 | 0.0 | 0.0 | 1.1 | 1.1 |
| Solid waste | 0.0 | 0.0 | 2.2 | 2.1 | 0.0 | 0.0 | 2.2 | 2.1 |
| Golf course | 0.0 | 0.0 | 1.3 | 1.3 | 0.0 | 0.0 | 1.3 | 1.3 |
| Total expenses | 40.6 | 37.0 | 51.9 | 50.6 | 5.6 | 5.6 | 98.1 | 93.2 |
| Indirect Cost Allocation | 1.4 | 1.4 | (1.4) | (1.4) | 0.0 | 0.0 | 0.0 | 0.0 |
| Change in net position before transfers | (1.6) | (3.2) | 28.5 | 26.0 | (0.5) | (0.4) | 26.4 | 22.4 |
| Transfers | 3.7 | 2.4 | (3.7) | (2.4) | 0.0 | 0.0 | 0.0 | 0.0 |
| Change in net position | 2.1 | (0.8) | 24.8 | 23.6 | (0.5) | (0.4) | 26.4 | 22.4 |
| Net position - beginning | 70.7 | 94.9 | 365.5 | 358.3 | 11.5 | 12.6 | 447.7 | 465.8 |
| Prior period adjustment | 0.0 | (23.4) | 0.0 | (16.4) | 0.0 | (0.7) | 0.0 | (40.5) |
| Net position - beginning (restated) | 70.7 | 71.5 | 365.5 | 341.9 | 11.5 | 11.9 | 447.7 | 425.3 |
| Net position - ending | \$ 72.8 | \$ 70.7 | \$ 390.3 | \$ 365.5 | \$ 11.0 | \$ 11.5 | \$ 474.1 | \$ 447.7 |

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