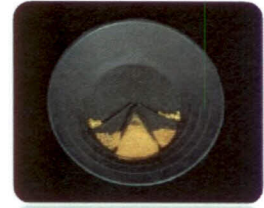


ANNUAL BUDGET

FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2013



DAHLONEGA

GEORGIA, USA



MAIN STREET



NATIONAL TRUST
for HISTORIC PRESERVATION



SITE OF THE FIRST MAJOR US GOLD RUSH



DAHLONEGA

GEORGIA, USA

CITY OF DAHLONEGA, GEORGIA

ANNUAL OPERATING BUDGET

For the Fiscal Year Ending September 30, 2013

Mayor

GARY McCULLOUGH

Council Members

RALPH PRESCOTT, POST 1

JONNY ARIEMMA, POST 2

GERALD LORD, POST 3

BRUCE HOFFMAN, POST 4

SAM NORTON, POST 5

TERRY PETERS, POST 6

Prepared By:

BILL LEWIS, CITY MANAGER





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VISION STATEMENT

Dahlonega will be a community of choice by partnering with public and private entities to provide a safe, diverse, and economically sound environment. We will promote planned growth while maintaining our unique and warm sense of community.

MISSION STATEMENT

To be an open, honest, and responsive government that delivers quality services in a fair and equitable manner while optimizing available resources.



FISCAL YEAR 2013 BUDGET MESSAGE

THE HONORABLE GARY MCCULLOUGH, MAYOR, THE HONORABLE COUNCIL MEMBERS, AND
THE CITIZENS OF DAHLONEGA, GEORGIA

I am pleased to present the proposed annual operating budget for the City of Dahlonega, Georgia for the fiscal year ending September 30, 2013. This budget was prepared consistent with the long-term and short-term goals of the Mayor and Council while balancing the current and future service needs of the City's citizens. The Fiscal Year 2013 budget represents an ongoing commitment to maintain the City's current tax structure despite the slow economic conditions.

THE GENERAL FUND operating budget, including transfers, for FY 2013 is \$3,092,909. This is a decrease over the FY 2012 budget of \$145,746 or 4.50%. Major factors included in the FY 2013 budget are:

- The tax digest declined; therefore, City Council chose to rollup the millage rate resulting in a revenue neutral property tax position for the City.
- Local Option Sales Tax revenues are budgeted to increase slightly by \$5,000 or 0.67% over the FY 2012 budget.
- Franchise taxes are budgeted to increase by \$2,500 or .55%.
- Cemetery lot fees and opening/closing fees are projected to decline by \$5,500 or 11.46%. This decline is due in part to

prior year lot sale incentives which have expired.

- No salary changes are recommended for the FY 2013 budget.
- The interfund transfers increased by \$163,445 or 57.49%. This is because there is need for additional matching funds to be transferred to the Streetscape Capital Project Fund during this fiscal year.

THE GRANT FUND accounts for the grants received by the City. The FY 2013 budget is \$36,000. This is an increase above the FY 2012 budget of \$10,000. This is due to Diving Bell expenditures.

THE HOTEL/MOTEL TAX FUND budget for FY 2013 is \$140,000. This is an increase of \$29,500 or 26.70% over FY 2012 budget. This is due to City's tourism sector experiencing growth in a slow economy.

THE SPLOST accounts for the revenues from the one percent Special Purpose Local Option Sales Tax (SPLOST). SPLOST revenues are dedicated to payment of the 2008 Series Revenue Bond. SPLOST revenues are budgeted for FY 2013 for \$512,000. Each year the SPLOST Fund transfers funds to the Water & Sewer Fund to make the bond payments. In the FY 2013

budget there is budgeted transfer of \$525,000.

STREETSCAPE CAPITAL PROJECT FUND accounts for the funding and construction of the streetscape improvements along West Main and South Chestatee Streets. This fund maintains a project length budget, which is where all projected revenues and expenditures for the entire project are included in the budget regardless of which year they will occur. The current budget for these improvements is \$1,719,003.

THE WATER & SEWER FUND budgeted revenues, including transfers, for FY 2013 are, a decrease of \$123,541 or 2.41% under the FY 2012 budget. This includes the transfer of \$525,000 from the SPLOST Fund and a rate increase of 25¢ per thousand gallons in all rate tiers for water and sewer fees. These rate increases are projected to generate \$105,349 in additional revenue. Budgeted expenses decreased by \$34,110 or 0.65% from the FY 2012 budget.

In conjunction with the issuance of the 2008 Series revenue bonds and the construction of the new water treatment plant the rates for water and sewer services will be increased to generate revenues required to make the payments for the bonds. The rate increases are set forth in the Fiscal Characteristics section of the budget. Along with the debt service requirements the water and sewer system faces challenges with lower sales volumes due the ongoing conservation efforts, and slowed real estate development within the City. All of these

factors have joined to require the increasing of the water and sewer rates.

THE SOLID WASTE FUND budget for FY 2013 is \$535,100, a decrease of \$3,400 or 6.31% over the FY 2012 budget.

THE DOWNTOWN DEVELOPMENT AUTHORITY is a discretely presented component unit of the City. Its main function is to promote businesses in the downtown area. The organization is funded primarily by the City with other revenues generated through donations and bond issuance fees. The budget for FY 2013 is \$157,529. This is a decrease from the FY 2012 budget by \$2,621 or 1.64%.

SUMMARY

The City faces many challenges and opportunities during the next fiscal year. These factors have been incorporated into the FY 2013 budget and provide the City a roadmap for fiscally sound operations during FY 2013. This message is only a summary of major factors included in the FY 2013 budget. Additional detailed information can be found throughout the remainder of this document.

The Mayor, Council Members, and City Manager's visions have been the driving force behind the development of the FY 2013 budget. This document is but the first step in an ongoing process to make the City of Dahlonega a desirable place to live and work for all. My great appreciation goes to all who contributed to this document including but not limited to the Mayor,

Council Members, City Clerk, Department Heads, and Finance Department to include Financial Consultant, Sabrina Cape.

Respectfully submitted,



Bill Lewis
City Manager



ELECTED AND APPOINTED OFFICIALS

ELECTED OFFICIALS

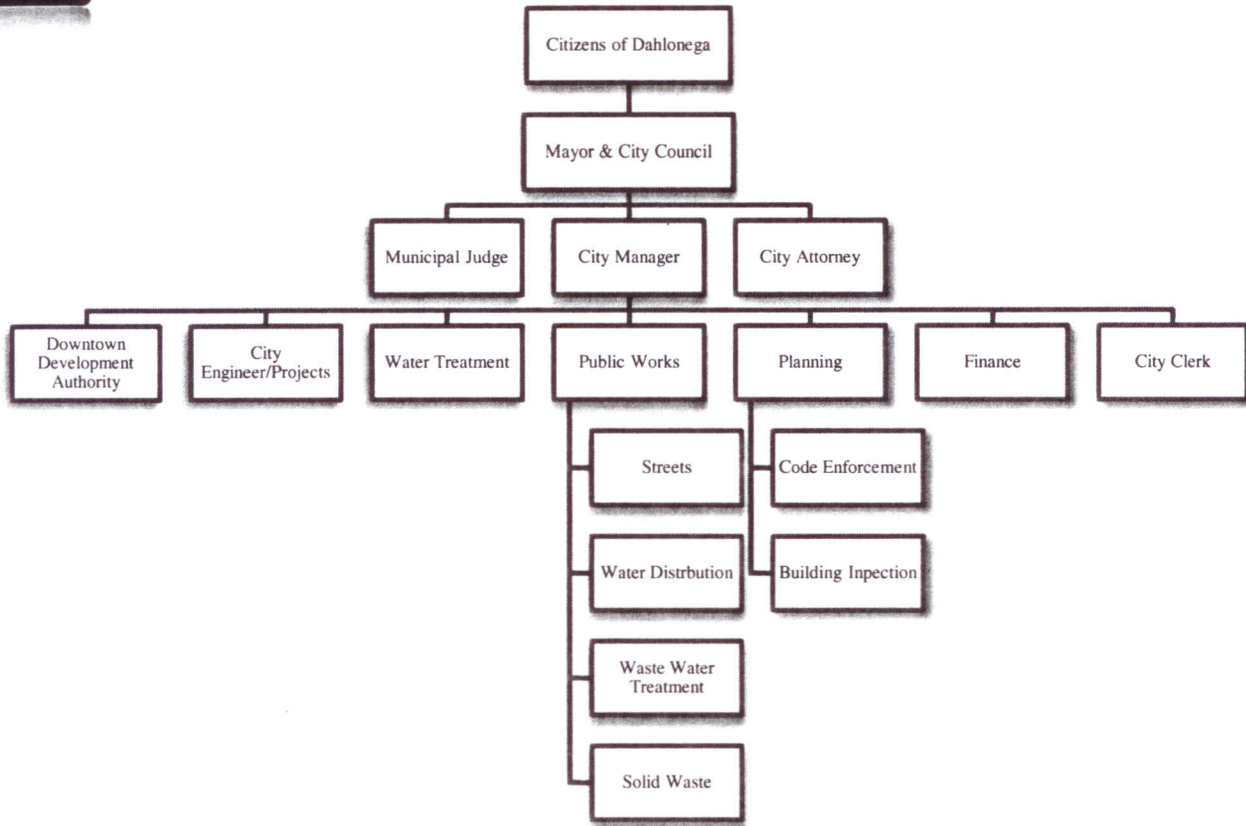
Mayor.....Gary McCullough
Council Member – Post 1.....Ralph Prescott
Council Member – Post 2...Johnny Ariemma
Council Member – Post 3.....Gerald Lord
Council Member – Post 4...Bruce Hoffman
Council Member – Post 5.....Sam Norton
Council Member – Post 6.....Terry Peters

APPOINTED OFFICIALS

City Manager.....Bill Lewis
City Attorney.....Doug Parks
City Clerk.....Lou Stewart
Municipal Judge.....G. Hammond Law III
Public Works Director.....Ricky Stewart
Water Plant Superintendent.....John Jarrard
Planning Director.....Patricia Head
Downtown Development Authority
Director.....Joel Cordle



CITY OF DAHLONEGA ORGANIZATION CHART



FISCAL CHARACTERISTICS

REVENUE SOURCES - GENERAL FUND

This section provides a detailed discussion of the individual revenue sources available for use by the City of Dahlonega.

Ad Valorem (Property) Tax

This account provides for collection of the ad valorem tax. The millage rate is the same for motor vehicles as it is for general property taxes. Under state law, the county provides the assessment of real and personal property to the City. State law stipulates, "All property must be assessed at 40% of its fair market value." The City Council sets the millage rate sufficient to cover expenditure needs in excess of other revenues. The past history of millage rates approved by the City Council is as follows:

2001	3.883	2007	3.959
2002	2.931	2008	3.950
2003	2.900	2009	3.950
2004	2.867	2010	3.988
2005	3.610	2011	4.212
2006	4.370	2012	4.656

The 40% assessed value of property within the city limits of Dahlonega at January 1, 2012 was \$187,206,055.

Five Year History of Revenues

FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
\$ 859,353	\$ 884,956	\$ 917,852	\$ 936,539	\$ 897,967

Beer and Wine Excise Tax

This tax is levied upon the wholesaler. The beer rate is taxed at \$0.05 per 12 oz. on all malt beverages sold in cans, bottles, or other similar containers, and a proportionate tax at the same rate on all fractional parts of 12 fluid ounces, \$6 on each container sold containing not more than 15.5 gallons, and a proportionate tax at the same rate on all fractional parts; \$0.22 cents per liter and a proportionate tax on all fractional parts of a liter of wine sold. The wholesaler pays the appropriate amount without being billed. Every license holder selling distilled spirits for consumption on the premises must collect a tax of three percent on all distilled spirits purchased on the licensed premises.

Five Year History of Revenues

FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
\$ 147,210	\$ 156,736	\$ 166,266	\$ 176,223	\$ 164,240

Building Inspection Fees

The City of Dahlonega enforces the latest edition of the Georgia State Minimum Building Codes. Residential Building Permit fees are \$500 plus \$0.12 per square foot of covered space. This charge includes the electrical, plumbing and the HVAC permits. A \$50 occupancy permit fee is charged for each unit. Commercial building permit fees are \$500 minimum plus \$0.15 per square foot of covered space. This fee includes the electrical, plumbing and HVAC permits. A \$50 occupancy permit fee is charged for each unit.

Five Year History of Revenues

FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
\$ 128,537	\$ 70,422	\$ 27,729	\$ 36,320	\$ 50,674

Court Fines

This account includes the fines established by the Municipal Court. All traffic citations which are written in the city limits of Dahlonega are assigned to Dahlonega Municipal Court. The court also receives citations written for other offenses including violations of city ordinances.

Five Year History of Revenues				
FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
\$ 171,700	\$ 135,489	\$ 186,801	\$ 262,317	\$ 223,361

*FY 2007-DUI Cases were processed by Municipal Court for the first time.

Cemetery Fees

The City of Dahlonega owns and operates two cemeteries: Mt. Hope Cemetery and Dahlonega Memorial Park. Lots are no longer sold in Mt. Hope Cemetery and the rates for Dahlonega Memorial Park are \$2,000 for a one grave lot for persons owning property within the city limits of Dahlonega. The price per grave lot is \$2,500 for persons that do not own property within the city limits of Dahlonega. Opening and closing of all graves are performed by city staff and the charges are \$500 weekdays and \$750 weekends and holidays.

Five Year History of Revenues					
	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Cemetery Lots	\$ 32,150	\$ 28,600	\$ 19,300	\$ 19,000	\$ 21,500
Opening & Closing Fees	20,790	17,200	10,600	11,950	18,650

Financial Institution Tax

This tax is an annual license fee for each professional service and business unit that does business within the city limits. Financial institutions located within the city are required to pay a minimum amount of \$1,000 annually or a tax of 0.25% of their gross receipts. Below is an outline of the amounts paid by local banks:

Five Year History of Revenues				
FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
\$ 30,361	\$ 34,465	\$ 33,792	\$ 22,873	\$ 31,990

Occupational Tax

An Occupational Tax is charged for all businesses and is determined by the number of employees: 0-9 employees are charged \$150; 10-19 employees are charged \$150 plus \$6 per employee over 10; 20 to 99 employees-\$210 plus \$4 per each employee over 20; 100 or more employees-\$530 plus \$2 per employee over 100.

Five Year History of Revenues

FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
\$ 85,501	\$ 87,747	\$ 91,116	\$ 86,633	\$ 82,250

Insurance Premium Tax

Insurance companies are taxed at an annual rate of one percent of the gross direct premiums received during the preceding calendar year. There is also an annual license fee upon each insurer doing business within the city in the amount of \$50.

Five Year History of Revenues

FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
\$ 190,631	\$ 198,849	\$ 203,612	\$ 201,702	\$ 195,840

Interest Earned

Funds are invested in collateralized checking accounts. Currently the City has a contract with United Community Bank where funds are earning 0.25% APY.

Five Year History of Revenues

FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
\$ 121,675	\$ 102,272	\$ 50,981	\$ 41,210	\$ 10,755

Local Option Sales Tax

The state collects this revenue and rebates 25 percent of the one percent Local Option Sales Tax collected from all of Lumpkin County sales to the City. State law requires that cities adopting the tax must roll-back property taxes by an amount equal to the sales tax collections.

Five Year History of Revenues

FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
\$ 837,951	\$ 832,447	\$ 723,690	\$ 744,801	\$ 763,535

Franchise Fees

Franchise fees are collected from Gas, Electric, Telephone, and Cable TV Companies doing business within the city limits of Dahlonega. These fees are based on Ordinances, which require the companies doing business within the city limits to rebate a percentage of gross sales to the City.

Five Year History of Revenues

	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Electric	\$ 372,140	\$ 400,157	\$ 399,174	\$ 358,243	\$ 397,513
Gas	31,218	35,480	35,736	33,054	35,425
Cable TV	25,823	27,292	28,037	27,414	20,766
Telephone	24,946	25,678	30,388	24,278	24,309

REVENUE SOURCES - GRANT FUND

Grants

Grants for the last five years include a GEMA Grant, Local Development Grants, Recycling Grants, Safety Grants, Historic Preservation Grants, and Wellness Grants.

Five Year History of Revenues				
<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>
\$ 12,500	\$ 4,350	\$ 34,000	\$ 12,102	\$ 65,531

REVENUE SOURCES – HOTEL/MOTEL TAX FUND

Hotel/Motel Tax

Hotel and Motel Tax is based upon 5% of the total gross sales of hotel and motel businesses in the City. The amount due the City is remitted monthly and the entire amount is paid to the Chamber of Commerce on a monthly basis.

Five Year History of Revenues				
<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>
\$ 115,031	\$ 129,217	\$ 119,547	\$ 121,833	\$ 149,661

REVENUE SOURCES - WATER AND SEWER FUND

Proprietary Funds are composed of Water, Sewer and Sanitation Funds. The cost of these funds should be recovered through rates, fees, and service charges.

Water Sales

Currently the City of Dahlonega serves 2,136 customers and also sells water to the Lumpkin County Water and Sewer Authority. The rates for all customers are proposed to increase for FY 2012. The increases are \$.25 per thousand gallons for water and sewer service in all rate classes.

With the proposed increases, water rates for residential and commercial customers are as follows: The base rate is \$19.50 for a 3/4 inch meter. The charge for 0 to 5,000 gallons consumption is \$5.80 per thousand gallons of water used; Next 7,000 gallons, \$7.93 per thousand and all over 12,000 gallons \$10.05 per thousand gallons. A discount of \$15 monthly is applied to the water bill in which the head of the household is 65 years of age or

older and can verify that their total household income is less than \$20,650 annually. A penalty of 10% or a minimum of \$2 is added each month to any bill that has not been paid by the 10th of the month. A penalty of \$75 is added to any bill that has not been paid by the 20th of each month. There is a \$25 account establishment charge and a deposit of \$150 is charged for all premises occupied by someone other than the owner. Business deposits are charged at two times the average previous water bill for the account.

Five Year History of Water Revenues & Expenses					
	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Revenues	\$ 1,570,924	\$ 1,603,249	\$ 1,760,922	\$ 1,864,582	\$ 2,043,434

Sewer Sales

Currently the City of Dahlonega serves 1,383 customers. With the proposed increases, the rate is \$6.05 per thousand gallons of water used. There is also a monthly service charge of \$12.

Five Year History of Sewer Revenues & Expenses					
	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Revenues	\$ 1,076,237	\$ 1,050,673	\$ 1,129,180	\$ 1,240,529	\$ 1,316,006

Connection Fees

The City charges a connection fee to each new structure. This fee helps to offset the cost of replacing system capacity reserved to serve each new customer. For FY 2012 the .625 water meter connection fee increased by \$1,000 and the sewer connection fees increased by \$800. For 2013, no increases are proposed for Water or Sewer connection fees.

Five Year History of Revenues					
	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Connection Fees	\$550,388	\$402,813	\$119,880	\$ 375,631	\$ 196,499

The proposed connection fees are as follows:

Proposed Connection Fees		
Meter Size (inches)	Water	Sewer
.75 - .625	\$ 4,780	\$ 5,975
1	10,984	9,960
1.5	21,961	19,915
2	35,139	31,865
3	65,889	59,750
4	109,817	99,985
6	219,628	199,163
Sprinkler	2,075	

REVENUE SOURCES - SOLID WASTE FUND

Sanitation Sales

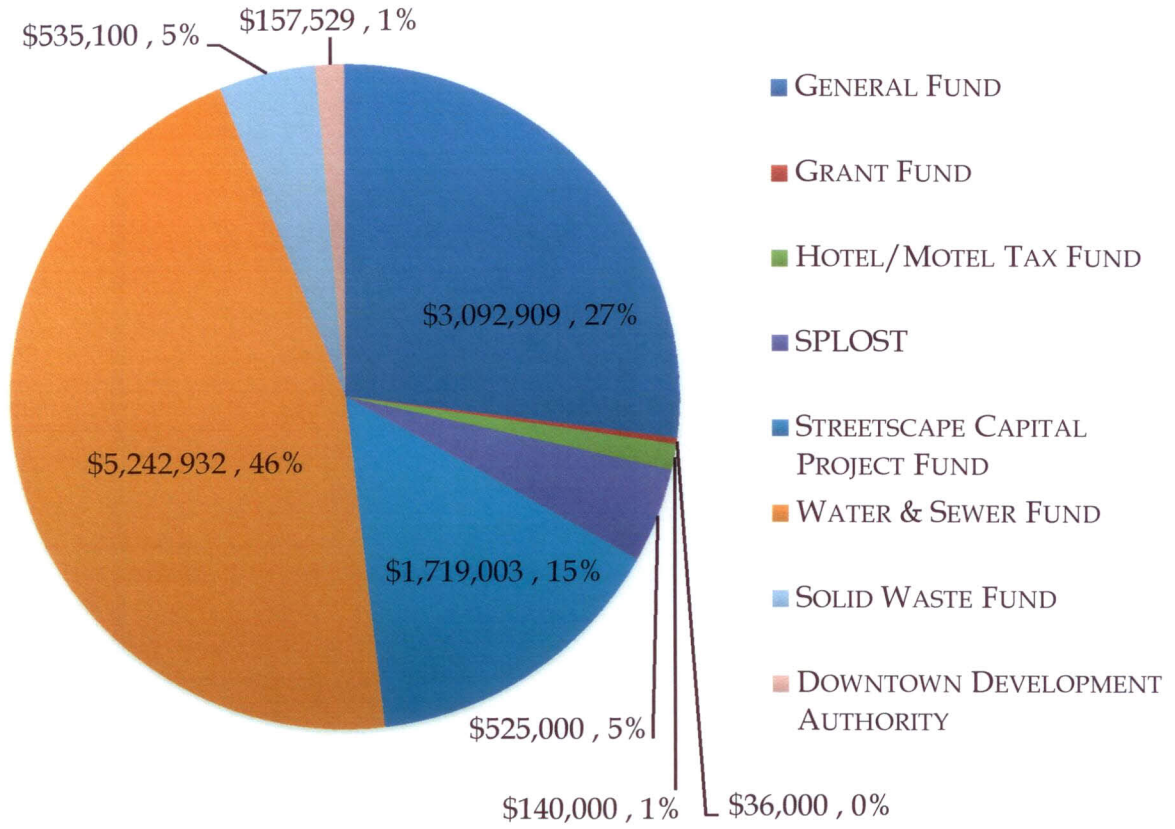
Currently the City of Dahlonega serves 1,471 customers and the rates are as follows: \$20 for residential service for tax paying customers and \$29 monthly for non-tax paying customers. Business rates are assessed according to usage.

Five Year History of Sanitation Revenues & Expenses					
	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Revenues	\$ 474,108	\$ 523,238	\$ 547,966	\$ 527,527	\$ 546,891

CITY OF DAHLONEGA, GEORGIA
BUDGET SUMMARY
FOR THE YEAR ENDING SEPTEMBER 30, 2013

Budgeted Funds	Revenues and Other Sources			Expenditures and Other Uses		
	Revenues	Operating Transfers In	Total Funding Sources	Recommended Expenditures	Operating Transfer Out	Total Expenditures and Other Uses
Governmental Funds						
General Fund	\$ 2,894,300		\$ 2,894,300	\$ 2,645,172	\$ 447,737	\$ 3,092,909
Special Revenue Funds						
Grants	15,000	-	15,000	36,000	-	36,000
Hotel/Motel Tax	140,000	-	140,000	140,000	-	140,000
Total Special Revenue Funds	155,000	-	155,000	176,000	-	176,000
Capital Project Funds						
Streetscape	1,636,054	163,445	1,799,499	1,719,003	-	1,719,003
SPLOST	512,700	-	512,700	-	525,000	525,000
Total Capital Project Funds	2,148,754	163,445	2,312,199	1,719,003	525,000	2,244,003
Total Governmental Funds	5,198,054	163,445	5,361,499	4,540,175	972,737	5,512,912
Proprietary Funds						
Water & Sewer	4,186,514	809,292	4,995,806	5,242,932	-	5,242,932
Solid Waste	535,100	-	535,100	467,971	-	467,971
Total Proprietary Funds	4,721,614	809,292	5,530,906	5,710,903	-	5,710,903
Discretely Presented Component Units						
Downtown Development Authority	157,529	-	157,529	157,529	-	157,529
Total Budgeted Funds	\$ 10,077,197	\$ 972,737	\$ 11,049,934	\$ 10,408,607	\$ 972,737	\$ 11,381,344

CITY OF DAHLONEGA, GEORGIA
BUDGET SUMMARY CHART
 FOR THE YEAR ENDING SEPTEMBER 30, 2013



City of Dahlonega, Georgia

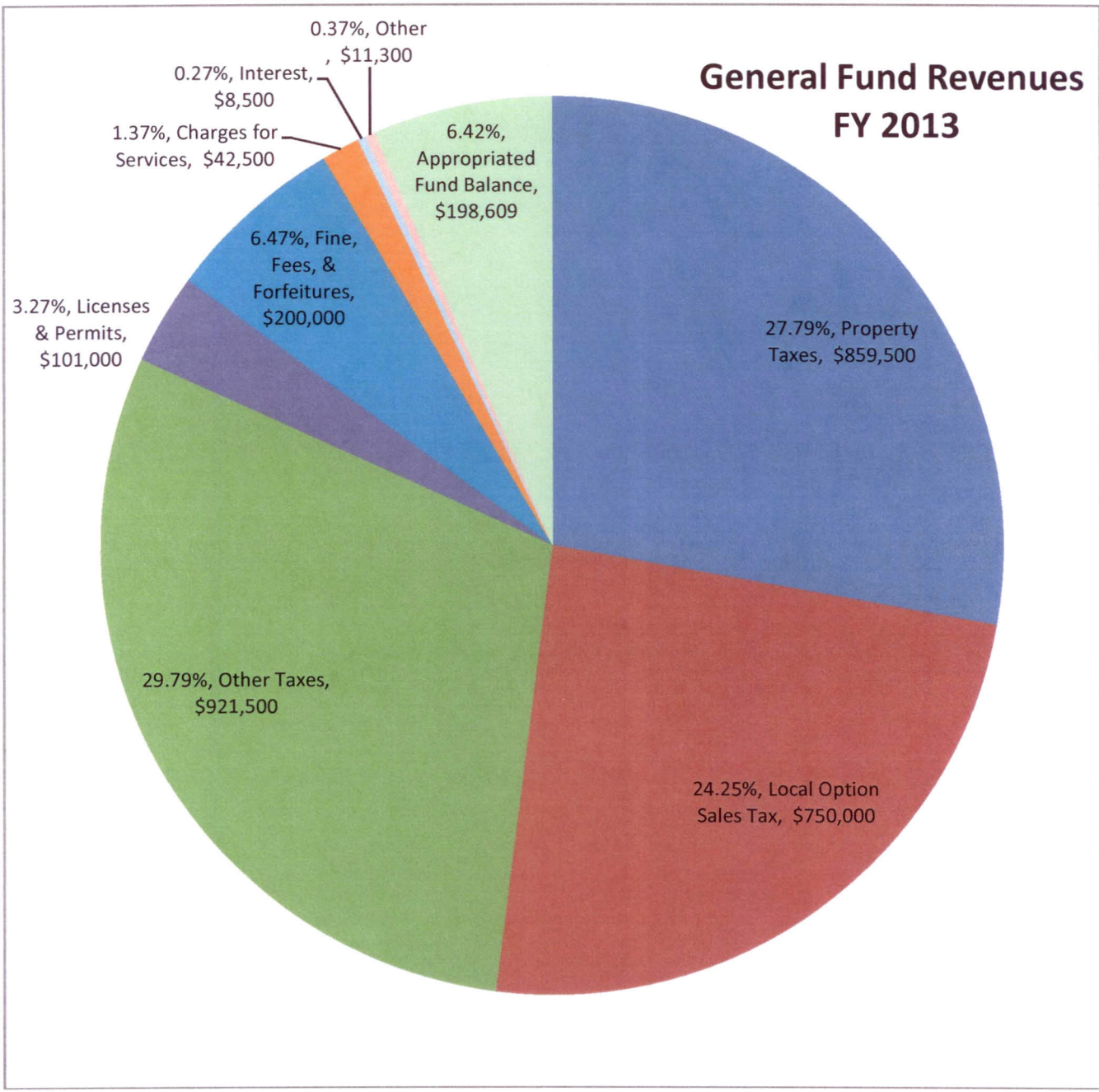
General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

	2011 Actual	2012 Budget	4/2012 Actual	2013 Proposed Budget
REVENUES				
Taxes	\$ 2,615,155	\$ 2,534,196	\$ 2,084,303	\$ 2,531,000
Licenses and Permits	130,755	117,000	83,316	101,000
Fines, Fees, and Forfeitures	223,361	255,000	125,248	200,000
Charges for Services	40,150	48,000	81,850	42,500
Interest	10,755	10,500	6,189	8,500
Contributions	392	300	-	-
Other	53,442	45,000	26,185	11,300
Total Revenues	3,074,010	3,009,996	2,407,091	2,894,300
EXPENDITURES				
Current				
General Government	996,708	938,727	612,975	820,895
Judicial	233,740	231,339	105,812	226,441
Public Safety	84,785	117,355	42,851	116,000
Public Works	1,090,391	1,204,583	869,265	1,013,619
Culture and Recreation	8,820	11,966	4,190	15,020
Housing and Development	376,987	360,393	287,882	333,197
Total Expenditures	2,791,430	2,864,363	1,922,975	2,525,172
Excess of Revenues Over Expenditures Before Other Financing Sources (Uses)	282,580	145,633	484,116	369,128
OTHER FINANCING SOURCES (USES)				
Transfers In (Out)				
Multiple Grant Special Revenue Fund	(44,400)	-	-	-
Water and Sewer Enterprise Fund	(284,292)	(284,292)	(165,837)	(284,292)
Streetscape Capital Project Fund	-	-	(100,000)	(163,445)
Contingency Reservation	-	(90,000)	-	(120,000)
Total Other Financing Sources (Uses)	(328,692)	(374,292)	(265,837)	(567,737)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(46,112)	(228,659)	218,279	(198,609)
Fund Balance October 1	3,771,375	3,725,263	3,725,263	3,496,604
Fund Balance September 30	<u>\$ 3,725,263</u>	<u>\$ 3,496,604</u>	<u>\$ 3,943,542</u>	<u>\$ 3,297,995</u>

City of Dahlonega, Georgia
General Fund
Schedule of Revenues

	2011 Actual	2012 Amended Budget	Actual 4/30/2012	2013 Proposed Budget
Taxes				
General Property Taxes				
Property Tax	\$ 857,611	\$ 848,140	\$ 796,573	\$ 823,500
Real Estate Transfer Tax	8,191	12,500	6,753	8,000
Motor Vehicle Tax	23,913	22,556	12,640	22,000
Cost, Penalties, & Interest	8,252	6,500	3,677	6,000
Total General Property Taxes	<u>897,967</u>	<u>889,696</u>	<u>819,643</u>	<u>859,500</u>
Local Option Sales Tax	763,535	745,000	370,975	750,000
Franchise Tax	478,013	455,500	463,413	458,000
Insurance Premium Tax	195,840	190,000	245,897	220,000
Alcoholic Beverage Excise Tax	164,240	140,000	77,094	130,000
Occupational Tax	115,560	114,000	107,281	113,500
Total Taxes	<u>2,615,155</u>	<u>2,534,196</u>	<u>2,084,303</u>	<u>2,531,000</u>
Licenses and Permits				
Alcohol Licenses	80,081	76,000	75,989	80,000
Building Permits	50,674	41,000	7,327	21,000
Total Licenses and Permits	<u>130,755</u>	<u>117,000</u>	<u>83,316</u>	<u>101,000</u>
Fines, Fees and Forfeitures				
	<u>223,361</u>	<u>255,000</u>	<u>125,248</u>	<u>200,000</u>
Charges for Services				
Cemetery	40,150	48,000	81,850	42,500
Other	-	-	-	-
Total Charges for Services	<u>40,150</u>	<u>48,000</u>	<u>81,850</u>	<u>42,500</u>
Intergovernmental	-	-	-	-
Interest	10,755	10,500	6,189	8,500
Contributions	392	300	-	-
Other	53,442	45,000	26,185	11,300
Appropriations of Fund Balance	-	228,659	-	198,609
Total Revenues	<u>\$ 3,074,010</u>	<u>\$ 3,238,655</u>	<u>\$ 2,407,091</u>	<u>\$ 3,092,909</u>



City of Dahlonega, Georgia
General Fund
Schedule of Expenditures

	2011 Actual	2012 Amended Budget	Actual 4/30/2012	2013 Proposed Budget
General Government				
Legislative				
Personal services	\$ 136,001	\$ 125,121	\$ 67,818	\$ 116,545
Contract services	32,929	34,000	21,600	31,540
Supplies and materials	4,619	1,000	3,109	1,000
Capital Outlay	-	-	1,061	7,000
Total Legislative	173,549	160,121	93,588	156,085
Executive				
Personal services	166,354	182,123	119,474	179,514
Contract services	20,135	17,600	10,459	12,860
Supplies and materials	825	500	417	500
Total Executive	187,314	200,223	130,350	192,874
Election				
Contract Services	386	3,050	1,233	1,000
Supplies and Materials	581	215	44	-
Total Election	967	3,265	1,277	1,000
Administration				
Personal Services	295,461	288,144	127,846	176,106
Contract Services	288,489	232,950	214,245	256,880
Supplies and Materials	37,389	50,200	27,740	34,000
Debt Service	3,504	3,824	1,912	3,950
Capital Outlay	10,035	-	16,017	-
Total Administration	634,878	575,118	387,760	470,936
Total General Government	996,708	938,727	612,975	820,895

City of Dahlonega, Georgia
General Fund
Schedule of Expenditures

	2011 Actual	2012 Amended Budget	Actual 4/30/2012	2013 Proposed Budget
Judicial				
Municipal Court				
Personal Services	7,859	12,789	13,841	7,751
Contract Services	148,195	153,250	55,413	153,690
Supplies and Materials	1,317	1,300	1,234	-
Payments to Other Agencies	76,369	64,000	35,324	65,000
Total Municipal Court	<u>233,740</u>	<u>231,339</u>	<u>105,812</u>	<u>226,441</u>
Total Judicial	<u>233,740</u>	<u>231,339</u>	<u>105,812</u>	<u>226,441</u>
Public Safety				
Contract Services	82,475	115,355	42,388	116,000
Supplies and Materials	2,310	2,000	463	-
Total Public Safety	<u>84,785</u>	<u>117,355</u>	<u>42,851</u>	<u>116,000</u>
Public Works				
Streets Construction				
Personal Services	76,853	176,490	100,587	179,710
Contract Services	4,809	12,000	3,815	7,130
Supplies and Materials	55,633	304,600	116,678	47,500
Capital Outlay	268,749	42,800	230,896	137,000
Total Streets	<u>406,044</u>	<u>535,890</u>	<u>451,976</u>	<u>371,340</u>
Streets Maintenance				
Personal Services	383,224	371,951	212,383	372,249
Contract Services	47,583	25,250	21,904	32,840
Supplies and Materials	94,403	72,420	48,675	74,000
Debt Service	10,159	6,956	3,476	11,986
Capital Outlay	-	50,000	2,628	-
Total Streets	<u>535,369</u>	<u>526,577</u>	<u>289,066</u>	<u>491,075</u>

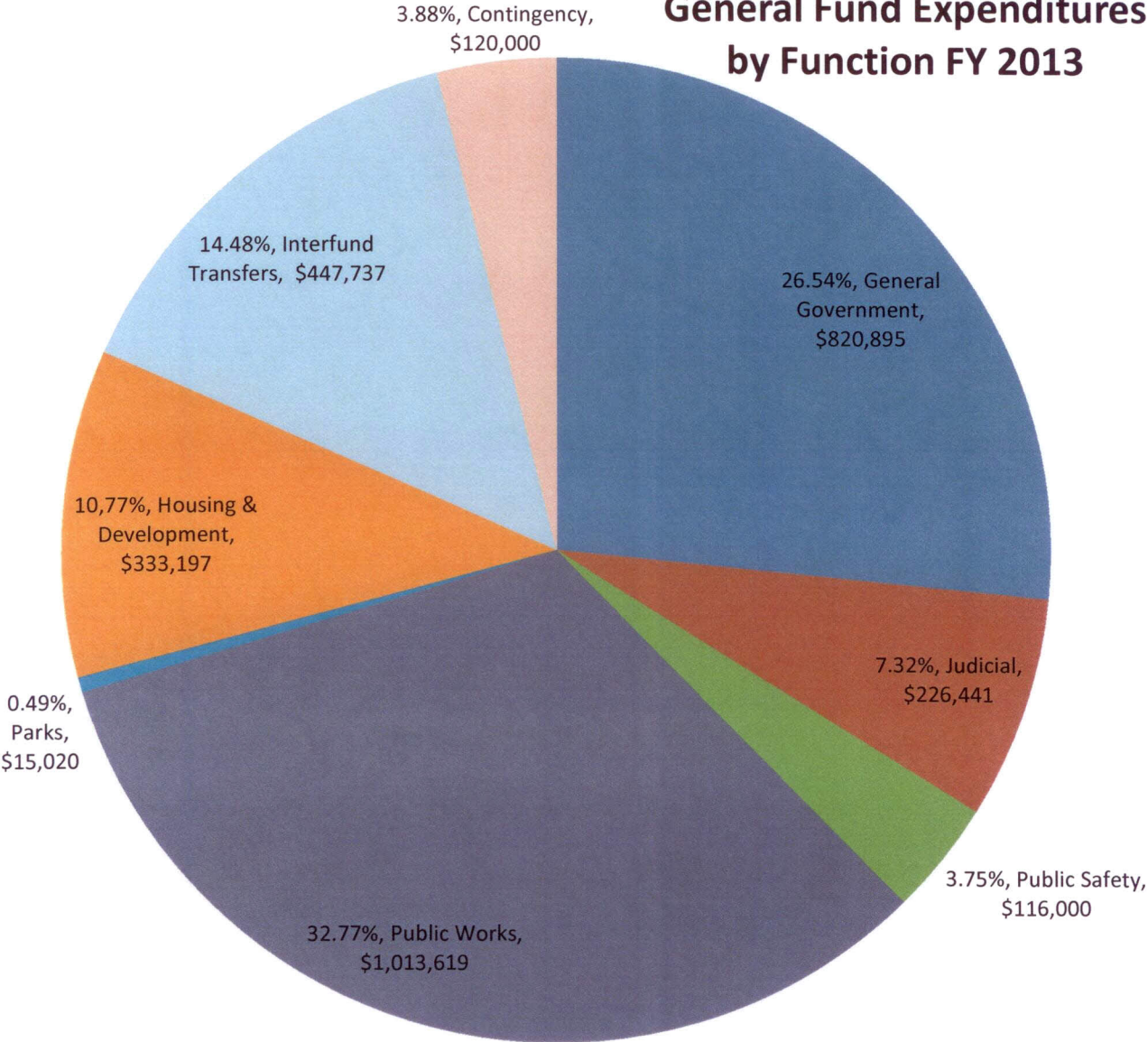
City of Dahlonega, Georgia
General Fund
Schedule of Expenditures

	2011 Actual	2012 Amended Budget	Actual 4/30/2012	2013 Proposed Budget
Shop				
Personal Services	55,531	55,310	44,565	56,210
Contract Services	3,562	2,000	1,044	7,810
Supplies and Materials	14,527	12,700	8,636	12,800
Total Shop	73,620	70,010	54,245	76,820
Cemetery				
Personal Services	67,702	63,956	40,361	63,204
Contract Services	1,829	1,850	1,129	1,680
Supplies and Materials	5,827	6,300	6,058	9,500
Capital Outlay	-	-	26,430	-
Total Cemetery	75,358	72,106	73,978	74,384
Total Public Works	1,090,391	1,204,583	869,265	1,013,619
Parks				
Personal Services	(6)	761	24	-
Contract Services	2,870	3,105	352	1,920
Supplies and Materials	5,956	8,100	3,814	13,100
Total Parks	8,820	11,966	4,190	15,020
Housing and Development				
Inspection, Planning, and Enforcement				
Personal Services	140,634	134,443	81,046	146,237
Contract Services	28,402	20,000	13,174	24,010
Supplies and Materials	5,143	4,900	4,244	5,800
Total Inspection, Planning, Enforcement	174,179	159,343	98,464	176,047
Better Hometown				
Contract Services	56,977	42,400	32,200	-
Supplies and Materials	2,043	1,500	68	-
Total Better Hometown	59,020	43,900	32,268	-

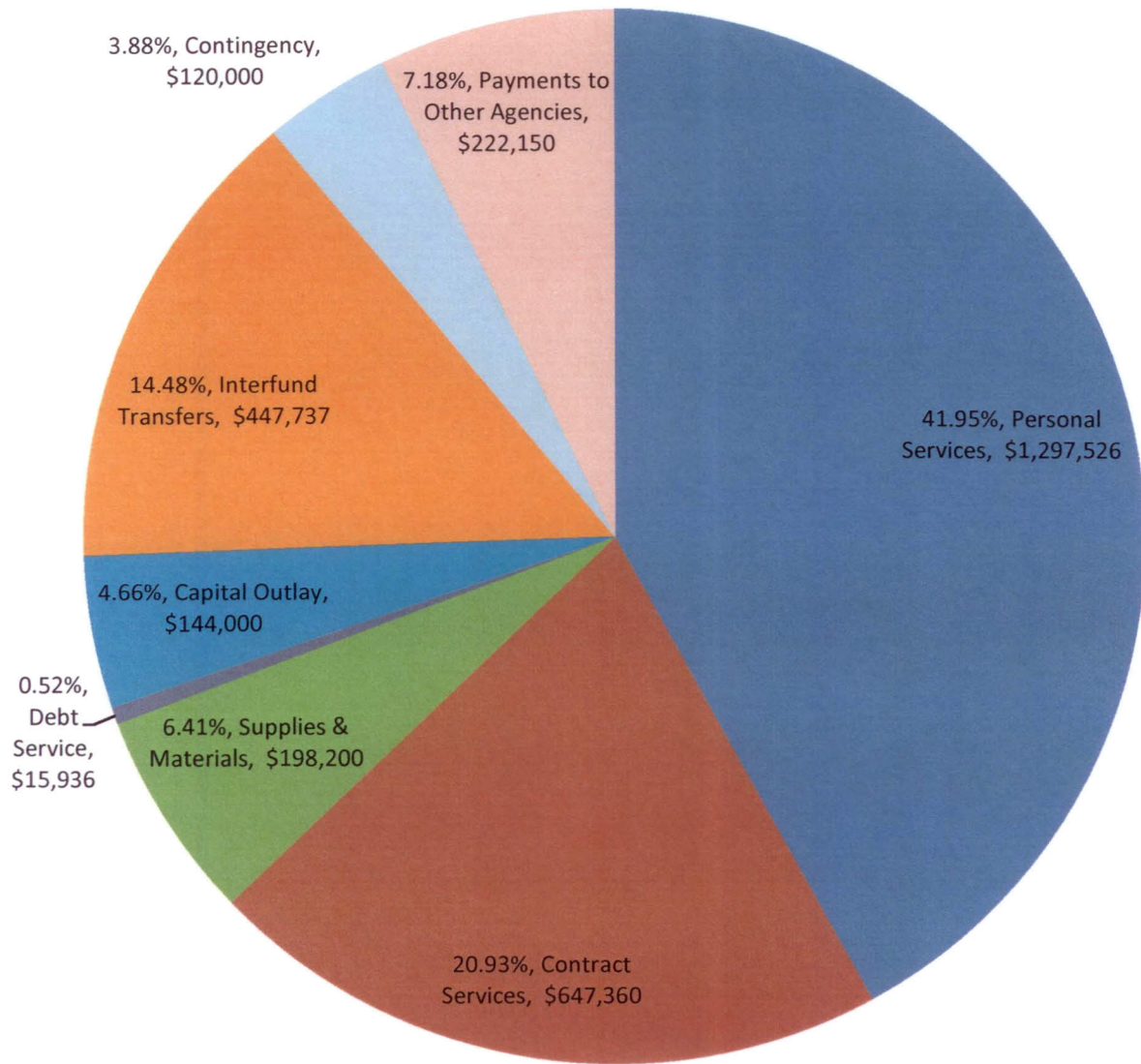
City of Dahlonega, Georgia
General Fund
 Schedule of Expenditures

	<u>2011 Actual</u>	<u>2012 Amended Budget</u>	<u>Actual 4/30/2012</u>	<u>2013 Proposed Budget</u>
Downtown Development Authority				
Payments to Other Agencies	143,788	157,150	157,150	157,150
Total Housing and Development	<u>376,987</u>	<u>360,393</u>	<u>287,882</u>	<u>333,197</u>
Interfund Transfers	<u>328,692</u>	<u>284,292</u>	<u>265,837</u>	<u>447,737</u>
Contingency	<u>-</u>	<u>90,000</u>	<u>-</u>	<u>120,000</u>
Total Expenditures	<u>\$ 3,120,122</u>	<u>\$ 3,238,655</u>	<u>\$ 2,188,812</u>	<u>\$ 3,092,909</u>

General Fund Expenditures by Function FY 2013



General Fund Expenditures by Object Category FY 2013



CITY OF DAHLONEGA, GEORGIA
GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE

	2011 Actual	2012 Amended Budget	4/2012 Actual	2013 Proposed Budget
REVENUES				
Safety Grant	\$ -	\$ 6,000	\$ 10,632	\$ 11,000
Wellness Grant	4,000	4,000	-	4,000
GA Forestry Commission Grant	10,000	-	-	-
Liberty July 4th Award	10,000	-	-	-
Diving Bell Private Donations	41,531	-	220	-
Total Revenues	<u>65,531</u>	<u>10,000</u>	<u>10,852</u>	<u>15,000</u>
EXPENDITURES				
Safety Grant	-	6,000	10,631	11,000
Wellness Grant	4,218	4,000	1,673	4,000
Diving Bell	1,828	-	5,951	21,000
Liberty July 4th Award	10,000	-	-	-
GA Forestry Commission Grant	11,496	-	-	-
Total Expenditures	<u>27,542</u>	<u>10,000</u>	<u>18,255</u>	<u>36,000</u>
OTHER FINANCING SOURCES (USES)				
Transfers In				
Streetscape Capital Projects Fund	-	-	-	-
Operating Transfer In	44,400	-	-	-
Total Other Financing Sources/(Uses)	<u>44,400</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess/(Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	82,389	-	(7,403)	(21,000)
Fund Balance October 1	<u>4,253</u>	<u>86,642</u>	<u>86,642</u>	<u>79,239</u>
Fund Balance September 30	<u>\$ 86,642</u>	<u>\$ 86,642</u>	<u>\$ 79,239</u>	<u>\$ 58,239</u>

CITY OF DAHLONEGA, GEORGIA
HOTEL/MOTEL TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE

	<u>2011 Actual</u>	<u>2012 Amended Budget</u>	<u>4/2012 Actual</u>	<u>2013 Proposed Budget</u>
REVENUES				
Hotel / Motel tax	\$ 149,661	\$ 110,500	\$ 62,777	\$ 140,000
Total Revenues	<u>149,661</u>	<u>110,500</u>	<u>62,777</u>	<u>140,000</u>
 EXPENDITURES				
Pur. Services - Tourism	<u>149,661</u>	<u>110,500</u>	<u>62,777</u>	<u>140,000</u>
Total Expenditures	<u>\$ 149,661</u>	<u>\$ 110,500</u>	<u>\$ 62,777</u>	<u>\$ 140,000</u>

CITY OF DAHLONEGA, GEORGIA
 SPLOST CAPITAL PROJECTS FUND
 SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCE

	2011 Actual	2012 Amended Budget	4/2012 Actual	2013 Proposed Budget
REVENUES				
SPLOST Revenues	\$ 528,313	\$ 515,000	\$ 210,338	\$ 512,000
SPLOST Interest	863	800	627	700
Total Revenues	<u>529,176</u>	<u>515,800</u>	<u>210,965</u>	<u>512,700</u>
 OTHER FINANCING SOURCES (USES)				
Transfers Out				
Water & Sewer Fund	-	(1,100,000)	(710,417)	(525,000)
Excess/ (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	529,176	(584,200)	(499,452)	(12,300)
Fund Balance October 1	<u>169,007</u>	<u>698,183</u>	<u>698,183</u>	<u>198,731</u>
Fund Balance September 30	<u>\$ 698,183</u>	<u>\$ 113,983</u>	<u>\$ 198,731</u>	<u>\$ 186,431</u>

**CITY OF DAHLONEGA, GEORGIA
STREETSCAPE CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

	2011 Actual	2012 Amended Budget	4/2012 Actual	2013 Proposed Budget
REVENUES				
* NGCSU TE Grant Match	\$ -	\$ 10,101	\$ -	\$ 10,101
* GA DOT TE Grant 2010	-	400,000	-	500,000
* Congressional Allocation 2008	-	293,339	-	293,339
* Congressional Allocation 2009	-	392,000	-	392,000
Tiger II Grant	89,972	450,000	162,763	350,160
* FHWA Trans 8913	-	90,454	-	90,454
Total Revenues	<u>89,972</u>	<u>1,635,894</u>	<u>162,763</u>	<u>1,636,054</u>
EXPENDITURES				
* GA DOT TE Grant 2010	20,920	500,000	-	500,000
* Congressional Allocation 2008	-	366,674	-	366,674
* Congressional Allocation 2009	-	470,400	-	470,400
Tiger II Grant	100,033	500,000	211,454	381,929
* FHWA Trans 8913	-	90,454	-	-
Total Expenditures	<u>120,953</u>	<u>1,927,528</u>	<u>211,454</u>	<u>1,719,003</u>
OTHER FINANCING SOURCES (USES)				
Transfers In				
General Fund - Tiger II Using Fund Balance	-		-	31,929
* General Fund - Using Fund Balance	-	100,000	100,000	131,516
Total Other Financing Sources (Uses)	<u>-</u>	<u>100,000</u>	<u>100,000</u>	<u>163,445</u>
Excess/(Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(30,981)	(191,634)	51,309	80,496
Fund Balance October 1	<u>90,812</u>	<u>59,831</u>	<u>(131,803)</u>	<u>(80,494)</u>
Fund Balance September 30	<u>\$ 59,831</u>	<u>\$ (131,803)</u>	<u>\$ (80,494)</u>	<u>\$ 2</u>

* Note: Budgeting in 2013; however, most likely will occur in 2014, based upon construction schedule.

City of Dahlonega, Georgia
Water & Sewer Enterprise Fund

SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET ASSETS

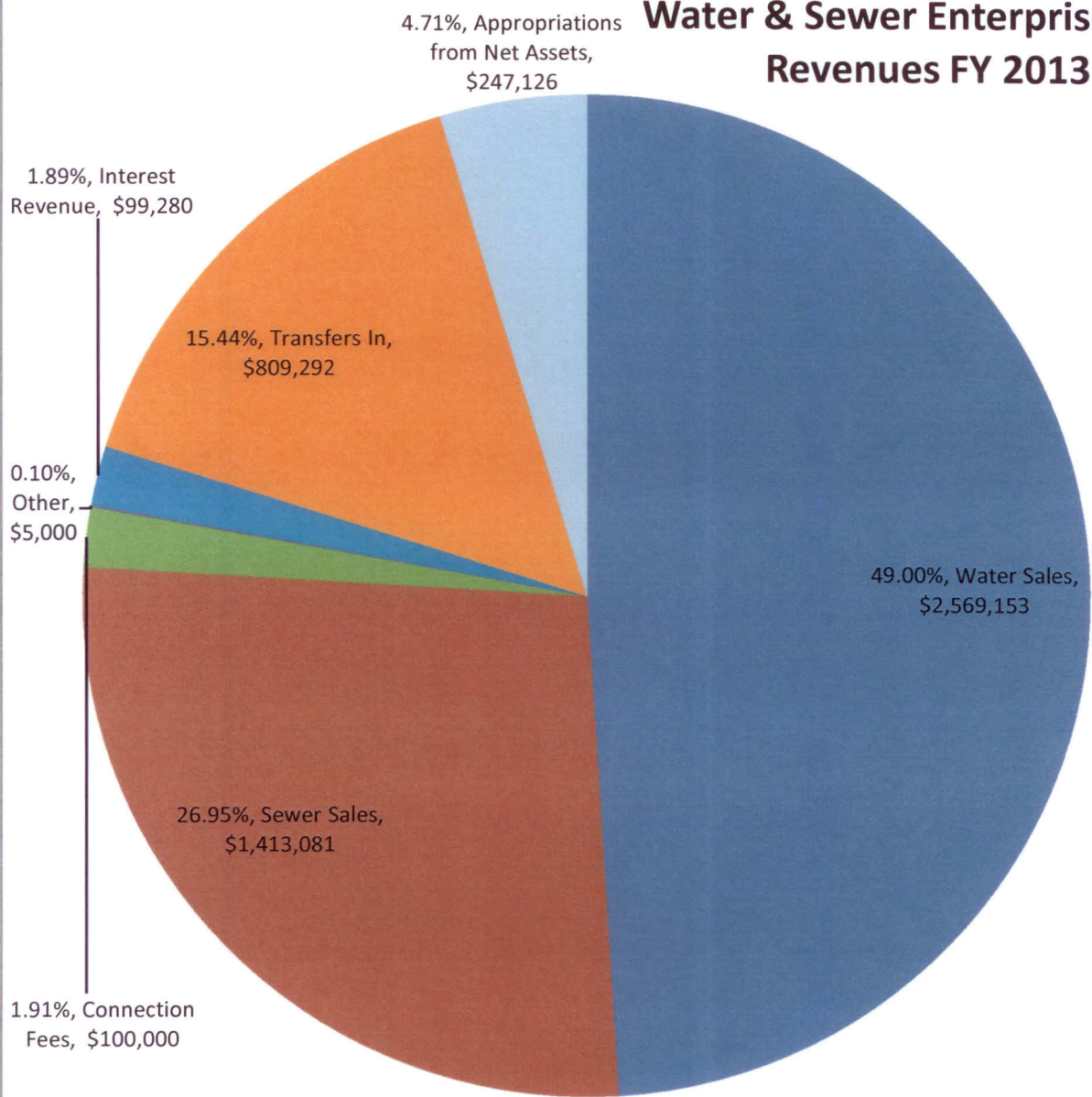
	2011 Actual	2012 Amended Budget	04/2012 Actual	2013 Proposed Budget
OPERATING REVENUES				
Charges for Services				
Water Sales	\$ 2,043,434	\$ 2,170,489	\$ 1,166,524	\$ 2,569,153
Sewer Charges	1,316,006	1,354,812	804,316	1,413,081
Connection Fees	196,499	100,000	30,525	100,000
Other	4,507	5,000	768	5,000
Total Operating Revenues	<u>3,560,446</u>	<u>3,630,301</u>	<u>2,002,133</u>	<u>4,087,234</u>
OPERATING EXPENSES				
Cost of Sales and Services				
Professional Services	19,279	54,000	68,302	97,500
Disposal	31,261	33,000	17,903	35,000
Repairs	84,369	90,000	31,445	77,000
Rentals	12,051	2,000	2,319	2,000
Insurance	50,972	52,750	33,788	64,030
Communications	12,349	12,000	7,887	11,500
Advertising	1,055	300	349	800
Travel	842	2,100	125	2,200
Dues & Fees	2,742	3,700	5,436	3,100
Education/Training	2,173	5,200	1,525	5,000
Postage	9,565	6,000	3,927	7,700
Small Equipment	7,206	10,500	6,272	14,500
General Supplies	218,973	155,280	94,793	160,000
Water & Sewer Supplies	17,253	15,025	13,723	16,100
Grinder Pump Supplies	492	1,000	8	1,500
Propane/Natural Gas	393	1,200	598	1,000
Electricity	358,284	312,500	156,735	295,000
Fuel	16,987	22,700	12,342	24,000
Credit Card Processing Fees	1,190	-	733	1,238
Total Cost of Sales and Services	<u>847,436</u>	<u>779,255</u>	<u>458,210</u>	<u>821,168</u>
Personnel Services				
Social Security Tax	47,352	44,880	25,213	44,211
Group Insurance	151,647	152,399	101,892	159,946
Retirement	137,573	129,067	82,874	131,804
Worker Compensation	20,514	22,473	22,411	21,806
Salary & Wages	637,649	586,665	346,216	577,914
Overtime	18,894	21,500	10,938	22,500
Total Personnel Services	<u>1,013,629</u>	<u>956,984</u>	<u>589,544</u>	<u>958,181</u>

City of Dahlonega, Georgia
Water & Sewer Enterprise Fund

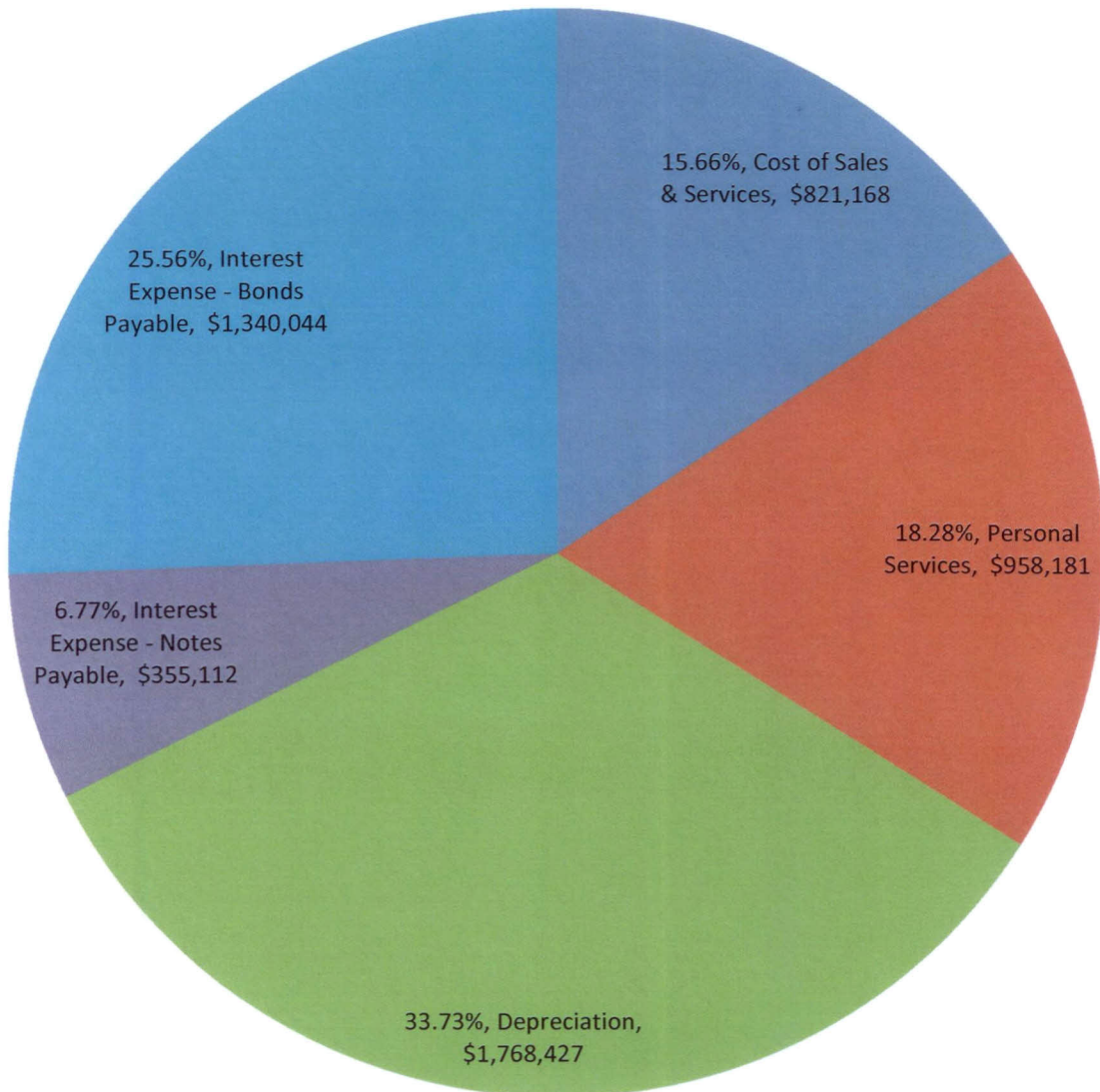
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET ASSETS

	2011 Actual	2012 Amended Budget	04/2012 Actual	2013 Proposed Budget
Depreciation	1,768,427	1,754,103	1,033,300	1,768,427
Total Operating Expenses	<u>3,629,492</u>	<u>3,490,342</u>	<u>2,081,054</u>	<u>3,547,776</u>
Operating Income (Loss)	(69,046)	139,959	(78,921)	539,458
NON-OPERATING REVENUES				
Interest Revenue	66,296	104,750	51,468	99,280
Gain (Loss) on Sale of Assets	(100,763)	-	-	-
Total Non-Operating Revenues	<u>(34,467)</u>	<u>104,750</u>	<u>51,468</u>	<u>99,280</u>
NON-OPERATING EXPENSES				
Interest Expenses				
Capital Leases	-	557	-	-
GEFA	407,084	382,228	229,438	355,112
2008 Bond	1,417,977	1,403,915	819,566	1,340,044
Total Interest Expense	<u>1,825,061</u>	<u>1,786,700</u>	<u>1,049,004</u>	<u>1,695,156</u>
Net Income (Loss) Before Transfers	(1,928,574)	(1,541,991)	(1,076,457)	(1,056,418)
TRANSFERS IN (OUT)				
General Fund	284,292	284,296	284,296	284,292
SPLOST	-	1,100,000	710,417	525,000
Total Transfers In (Out)	<u>284,292</u>	<u>1,384,296</u>	<u>994,713</u>	<u>809,292</u>
Change in Net Assets	(1,644,282)	(157,695)	(81,744)	(247,126)
Net Assets, October 1	<u>15,873,586</u>	<u>14,229,304</u>	<u>14,071,609</u>	<u>13,989,865</u>
Net Assets, September 30	<u>\$ 14,229,304</u>	<u>\$ 14,071,609</u>	<u>\$ 13,989,865</u>	<u>\$ 13,742,739</u>

Water & Sewer Enterprise Fund Revenues FY 2013



Water & Sewer Enterprise Fund Expenses by Category FY 2013



City of Dahlonega, Georgia

Solid Waste Enterprise Fund

SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET ASSETS

	2011 Actual	2012 Amended Budget	4/2012 Actual	2013 Proposed Budget
OPERATING REVENUES				
Charges for Services				
Sanitation Fees	\$ 545,217	\$ 537,500	\$ 333,227	\$ 535,000
OPERATING EXPENSES				
Cost of Sales and Services				
Professional	\$ 191	\$ -	\$ 368	\$ -
Disposal	94,998	95,000	47,360	90,000
Repairs	9,995	6,000	5,189	8,500
Rentals	-	-	-	-
Insurance	9,530	10,500	6,038	11,980
Communications	391	400	242	450
Advertising	95	-	73	100
Education/Training	152	-	-	200
Small Equipment	20,498	16,000	-	11,000
General Supplies	8,177	5,000	6,737	6,500
Water & Sewer supplies	310	500	244	-
Electricity	217	-	4,839	-
Gasoline	26,736	22,000	11,617	24,000
Total Cost of Sales and Services	171,290	155,400	82,707	152,730
Personal Services				
Social Security Tax	11,237	11,724	6,495	11,724
Group Insurance	65,872	53,169	35,102	53,305
Retirement	32,879	33,716	20,154	35,463
Worker Compensation	6,257	13,879	6,832	6,494
Salary & Wages	157,687	153,255	91,819	153,255
Overtime	2,569	2,000	1,198	2,000
Total Professional Services	276,501	267,743	161,600	262,241
Depreciation and Capital Outlay	11,590	33,000	349,656	53,000
Total Operating Expenses	459,381	456,143	593,963	467,971
Operating Income (Loss)	85,836	81,357	(260,736)	67,029
NON-OPERATING REVENUES				
Interest Revenue	1,175	1,000	102	100
Miscellaneous Revenue	499	-	-	-
Total Non-Operating Revenues	1,674	1,000	102	100
Change in Net Assets	87,510	82,357	(260,634)	67,129
Net Assets, October 1	503,774	591,284	591,284	330,650
Net Assets, September 30	\$ 591,284	\$ 673,641	\$ 330,650	\$ 397,779

CITY OF DAHLONEGA, GEORGIA
Downtown Development Authority
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE

	<u>2011 Actual</u>	<u>2012 Amended Budget</u>	<u>4/2012 Actual</u>	<u>2013 Proposed Budget</u>
REVENUES				
Intergovernmental	\$ 144,788	\$ 157,150	\$ 157,150	\$ 157,150
Charges for Services	30,005	-	-	-
Interest	173	1,000	22	-
Contributions	4,569	2,000	1,390	379
Other	475	-	-	-
Total Revenues	<u>180,010</u>	<u>160,150</u>	<u>158,562</u>	<u>157,529</u>
EXPENDITURES				
Current				
Housing and Development				
Personal Services	101,160	110,995	62,602	115,159
Professional Services	40,618	40,255	27,517	37,470
Supplies and Materials	15,300	5,900	3,885	4,900
Total Expenditures	<u>157,078</u>	<u>157,150</u>	<u>94,004</u>	<u>157,529</u>
Excess/ (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	22,932	3,000	64,558	-
Fund Balance October 1	<u>174,120</u>	<u>197,052</u>	<u>200,052</u>	<u>197,052</u>
Fund Balance September 30	<u>\$ 197,052</u>	<u>\$ 200,052</u>	<u>\$ 264,610</u>	<u>\$ 197,052</u>