

ANNUAL BUDGET

FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2011



DAHLONEGA

GEORGIA, USA



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, 2011

Mayor

GARY McCULLOUGH

Council Members

RALPH PRESCOTT, POST 1

JONNY ARIEMMA, POST 2

GERALD LORD, POST 3

MICHAEL CLEMONS, POST 4

SAM NORTON, POST 5

TERRY PETERS, POST 6

Prepared By:

BILL LEWIS, CITY MANAGER

&

CHRISTOPHER AUSTIN, FINANCE DIRECTOR



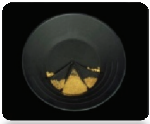


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VISION STATEMENT

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 2011 BUDGET MESSAGE

SEPTEMBER 7, 2010

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, 2011. 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 2011 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 2011 is \$3,055,874. This is an increase over the FY 2010 budget of \$155,166 or 5.35%. Major factors included in the FY 2010 budget included the following:

- The tax digest declined resulting in a reduction in the property tax revenues for FY 2011 by \$4,247 or 0.5%.
- Local Option Sales Tax revenues are budgeted to increase by \$15,000 or 2.04% over the FY 2010 budget.
- Franchise taxes are budgeted to increase by \$41,500 or 10.48% due mainly to the increase in economic activity in Dahlonega.

- No new positions or salary changes are recommended for the FY 2011 budget.
- The City has funded a street repaving program for \$100,000 and a sidewalk construction program for \$50,000. This accounts for the increase in expenditures in the FY 2011 budget.
- Retirement cost for the FY 2011 budget is \$363,128 this is a decrease of \$17,741 or 4.66% below the FY 2010 budget. This budgeted decrease is due to recovery of losses on assets invested for the payment of retirement benefits during prior years.
- Interfund transfer budget increased by \$24,842 or 8.30%. This is due to the inclusion of matching funds to be transferred to the Streetscape Capital Project Fund.

THE GRANT FUND accounts for the grants received by the City. The FY 2011 budget is \$4,000. This is a decrease below the FY 2010 budget of \$890,968. This is due to the creation of a new fund to account for all Streetscape funding and construction.

THE HOTEL/MOTEL TAX FUND budget for FY 2011 is \$110,500. This is a decrease of \$9,500 or 7.92% over FY 2010 budget. This

is due to City's tourism sector experiencing declines related to the 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 2011 for \$525,000. This is a \$35,000 or 7.14% increase over the FY 2010 budget due to the recovering economy. Each year the SPLOST Fund transfers funds to the Water & Sewer Fund to make the bond payments. In the FY 2011 budget there is no scheduled transfer due to surplus bond proceeds being used to make the FY 2011 bond payments.

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 \$1,553,778.

THE WATER & SEWER FUND budgeted revenues, including transfers, for FY 2011 are \$3,868,534, an increase of \$7,967 or 0.21% over the FY 2010 budget. The increase is due a rate increase of 25¢ per thousand gallons in all rate tiers for water and sewer fees. These rate increases are projected to generate \$90,606 in additional revenue. The system is projected to have an additional 700 users during the next year

due to increases in on-campus enrollment at North Georgia College and State University. The additional users are projected to generate \$152,034 of additional revenue. These revenue increases were offset by a decrease in budgeted connection fees of \$419,602 from FY 2010. Due to little growth of the system and rising cost the water and sewer system has undertaken a review of all expenses and hopes to maintain its cost to operate the system during the next year. Capital projects during the next year include replacing three major water supply lines throughout the City, and the purchase of a new service vehicle.

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 2011 is \$528,500, an increase of \$2,000 or 0.38% over the FY 2010 budget. Continuing system improvements are being implemented to improve efficiency and customer service during FY 2011. Included

in the FY 2011 budget is the purchase of two new solid waste collection trucks.

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 2011 is \$134,393. This is a decrease from the FY 2010 budget by \$2,941 or .21%. This is due to reduced funding from the City and reduced contributions.

SUMMARY

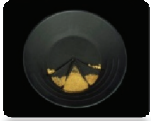
The City faces many challenges and opportunities during the next fiscal year. These factors have been incorporated into the FY 2011 budget and provide the City a roadmap for fiscally sound operations during FY 2011. This message is only a summary of major factors included in the FY 2011 budget. Additional 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 2011 budget. This document is but the first step in an ongoing process to make the City of Dahlongega 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, Finance Director, Department Heads, and Finance Department.

Respectfully submitted,



Bill Lewis
City Manager



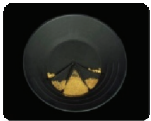
ELECTED AND APPOINTED OFFICIALS

ELECTED OFFICIALS

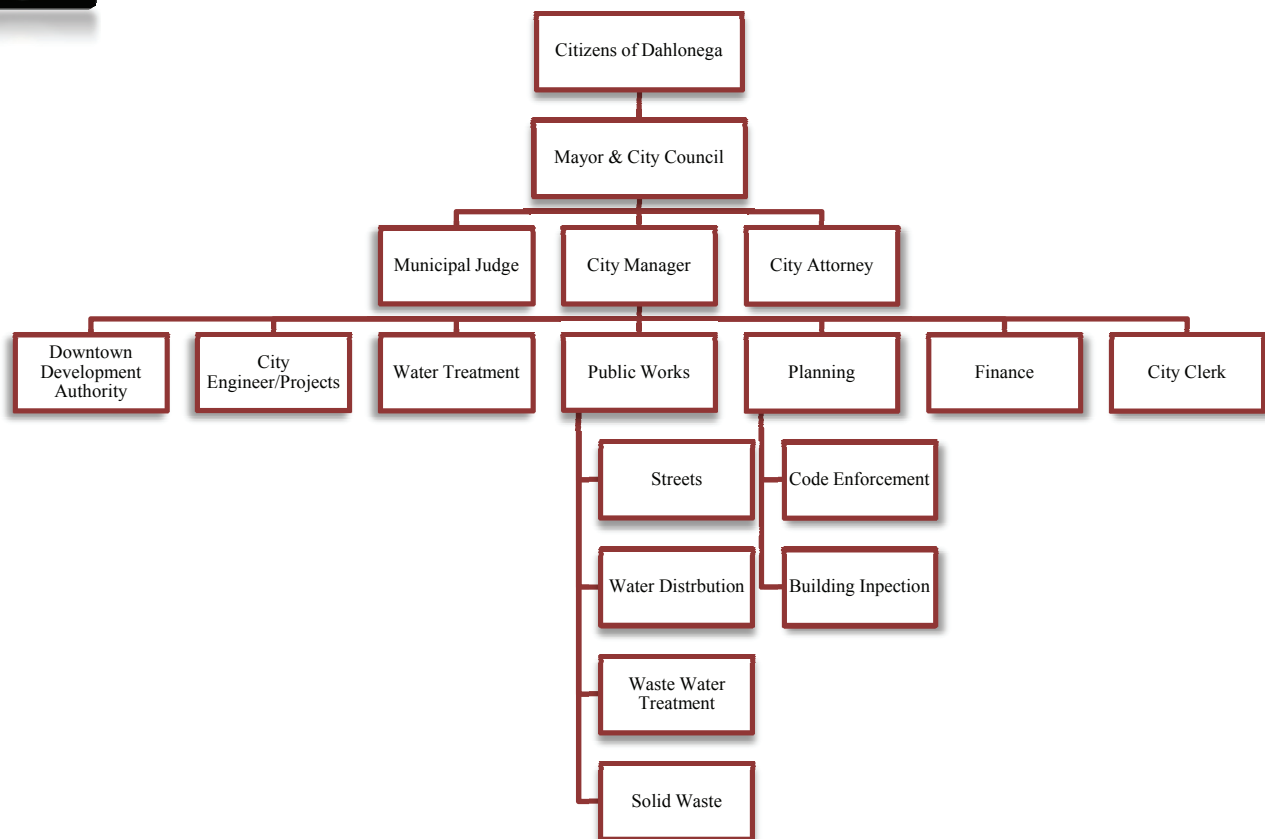
Mayor.....Gary McCullough
Council Member – Post 1.....Ralph Prescott
Council Member – Post 2...Johnny Ariemma
Council Member – Post 3.....Gerald Lord
Council Member – Post 4...Michael Clemons
Council Member – Post 5.....Sam Norton
Council Member – Post 6.....Terry Peters
Municipal Judge.....G. Hammond Law III

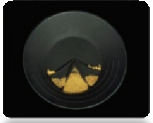
APPOINTED OFFICIALS

City Manager.....Bill Lewis
City Attorney.....Doug Parks
City Clerk.....Lou Stewart
Finance Director.....Christopher F. Austin
Public Works Director.....C.L. Grizzle
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 Dahlonge.

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:

Year	Millage	Year	Millage
1999	4.000	2005	3.610
2000	3.986	2006	4.370
2001	3.883	2007	3.959
2002	2.931	2008	3.950
2003	2.900	2009	3.950
2004	2.867	2010	3.988

The 40% assessed value of property within the city limits of Dahlonge at January 1, 2010 was \$222,387,059.

Five Year History of Revenues

FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
\$ 607,926	\$ 859,353	\$ 884,956	\$ 917,852	\$ 900,683

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 2006	FY 2007	FY 2008	FY 2009	FY 2010
\$ 140,133	\$ 147,210	\$ 156,736	\$ 166,266	\$ 150,306

Building Inspection Fees

The City of Dahlonega enforces the latest edition of the Georgia State Minimum Building Codes. Residential Building Permit fees are \$400 plus \$0.10 per square foot of heated space and \$0.08 per square foot of unheated 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 \$400 minimum plus \$0.10 per square foot. 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 2006	FY 2007	FY 2008	FY 2009	FY 2010
\$ 61,360	\$ 128,537	\$ 70,422	\$ 27,729	\$ 33,290

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 2006	FY 2007	FY 2008	FY 2009	FY 2010
\$ 151,238	\$ 171,700	\$ 135,489	\$ 186,801	\$ 250,000

*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 \$1,000 for a one grave lot for persons owning property within the city limits of Dahlonega. The price per grave lot is \$1,500 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 \$400 weekdays and \$600 weekends and holidays.

Five Year History of Revenues

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
Cemetery Lots	\$ 70,450	\$ 32,150	\$ 28,600	\$ 19,300	\$ 20,000
Opening & Closing Fees	16,280	20,790	17,200	10,600	15,600

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 2005	FY 2006	FY 2007	FY 2008	FY 2009
\$ 27,688	\$ 30,482	\$ 30,361	\$ 34,465	\$ 33,792

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-\$155 plus \$4 per each employee over 20; 100 or more employees-\$516 plus \$2 per employee over 100.

Five Year History of Revenues				
FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
\$ 80,000	\$ 85,501	\$ 87,747	\$ 91,116	\$ 82,410

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 \$40.

Five Year History of Revenues				
FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
\$ 182,204	\$ 190,631	\$ 198,849	\$ 203,612	\$ 201,702

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 2006	FY 2007	FY 2008	FY 2009	FY 2008
\$ 123,855	\$ 121,675	\$ 102,272	\$ 50,981	\$ 35,000

Local Option Sales Tax

The state collects this revenue and rebates 25% 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

<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>
\$ 853,279	\$ 837,951	\$ 832,447	\$ 723,690	\$ 738,732

Franchise Fees

Franchise fees are collected from Gas, Electric, Telephone, and Cable TV Companies doing business within the city limits of Dahlonaga. 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

	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>
Electric	\$ 345,720	\$ 372,140	\$ 400,157	\$ 399,174	\$ 358,243
Gas	40,424	31,218	35,480	35,736	33,054
Cable TV	25,893	25,823	27,292	28,037	27,414
Telephone	25,163	24,946	25,678	30,388	24,278

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 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>
\$ 139,772	\$ 12,500	\$ 4,350	\$ 34,000	\$ 10,600

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, less 3% compensation for collection by the hotel/motel. 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 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2009</u>
\$ 98,302	\$ 115,031	\$ 129,217	\$ 119,547	\$ 110,500

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 2,065 customers and also sells water to the Lumpkin County Water and Sewer Authority. The rates for all customers are proposed to increase for FY 2011. 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 \$5.30 per thousand gallons of water used; Next 7,000 gallons, \$7.43 per thousand and all over 12,000 gallons \$9.55 per thousand gallons. A discount of \$10 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 2006	FY 2007	FY 2008	FY 2009	FY 2010
Revenues	\$ 1,321,650	\$ 1,570,924	\$ 1,603,249	\$ 1,760,922	\$ 1,991,075
Expenses	1,433,249	1,441,325	1,997,837	1,839,333	2,331,676

Sewer Sales

Currently the City of Dahlonega serves 1,375 customers. With the proposed increases, the rate is \$5.55 per thousand gallons of water used. There is also a monthly service charge of \$12.

Five Year History of Sewer Revenues & Expenses					
	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
Revenues	\$ 951,442	\$ 1,076,237	\$ 1,050,673	\$ 1,129,180	\$ 1,408,700
Expenses	1,258,239	1,230,409	1,221,116	1,254,347	1,240,426

Connection Fees

The City charges a connection fee to each new customer. This fee helps to offset the cost of replacing system capacity reserved to serve each new customer. During FY 2009 the City conducted a connection fee analysis and is proposing new connection fees based upon this study. The majority of the study was implemented with .625 inch meter connections

remaining unchanged during FY 2010. For FY 2011 the .625 meter connection are propose to increase by \$1,000 and all other remaining the same.

Five Year History of Revenues					
	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
Connection Fees	\$333,209	\$550,388	\$402,813	\$ 119,880	\$ 400,000

The proposed connection fees are as follows:

Proposed Connection Fees		
Meter Size (inches)	Water	Sewer
.75 - .625	\$ 3,780	\$ 5,175
1	10,984	9,960
1.5	21,961	21,593
2	35,139	37,692
3	65,889	73,518
4	109,817	122,530
6	219,628	259,604
Sprinkler	2,075	

REVENUE SOURCES - SOLID WASTE FUND

Sanitation Sales

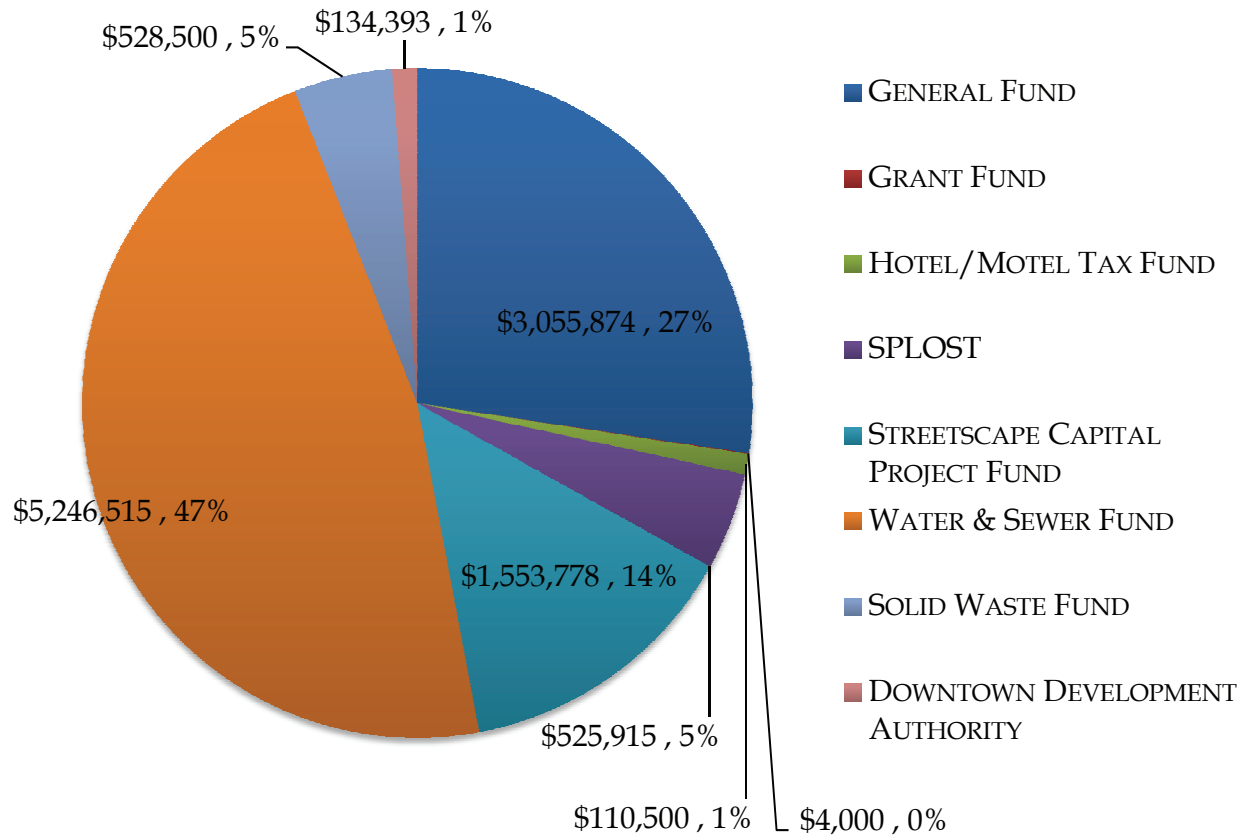
Currently the City of Dahlonge serves 1,475 customers and the rates are as follows: \$20 for residential service for tax paying customers and \$29 monthly for non-tax paying customers. Business rates are assessed according to usage.

Five Year History of Sanitation Revenues & Expenses					
	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
Revenues	\$ 452,699	\$ 474,108	\$ 523,238	\$ 547,966	\$ 528,500
Expenses	451,265	472,919	501,096	468,490	447,089

CITY OF DAHLONEGA, GEORGIA
BUDGET SUMMARY
FOR THE YEAR ENDING SEPTEMBER 30, 2011

	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
Budgeted Funds						
Governmental Funds						
General Fund	\$ 3,055,874	\$ -	\$ 3,055,874	\$ 2,649,812	\$ 406,062	\$ 3,055,874
Special Revenue Funds						
Grants	4,000	-	4,000	4,000	-	4,000
Hotel/Motel Tax	110,500	-	110,500	110,500	-	110,500
Total Special Revenue Funds	114,500	-	114,500	114,500	-	114,500
Capital Project Funds						
Streetscape	1,326,793	226,985	1,553,778	1,553,778	-	1,553,778
SPLOST	525,915	-	525,915	525,915	-	525,915
Total Capital Project Funds	1,852,708	226,985	2,079,693	2,079,693	-	2,079,693
Total Governmental Funds	5,023,082	226,985	5,250,067	4,844,005	406,062	5,250,067
Proprietary Funds						
Water & Sewer	3,587,238	284,296	3,871,534	5,246,515	-	5,246,515
Solid Waste	528,500	-	528,500	447,089	-	447,089
Total Proprietary Funds	4,115,738	284,296	4,400,034	5,693,604	-	5,693,604
Discretely Presented Component Units						
Downtown Development Authority	134,393	-	134,393	134,393	-	134,393
Total Budgeted Funds	\$ 9,273,213	\$ 511,281	\$ 9,784,494	\$ 10,672,002	\$ 406,062	\$ 11,078,064

CITY OF DAHLONEGA, GEORGIA
BUDGET SUMMARY CHART
FOR THE YEAR ENDING SEPTEMBER 30, 2011



CITY OF DAHLONEGA, GEORGIA
GENERAL FUND

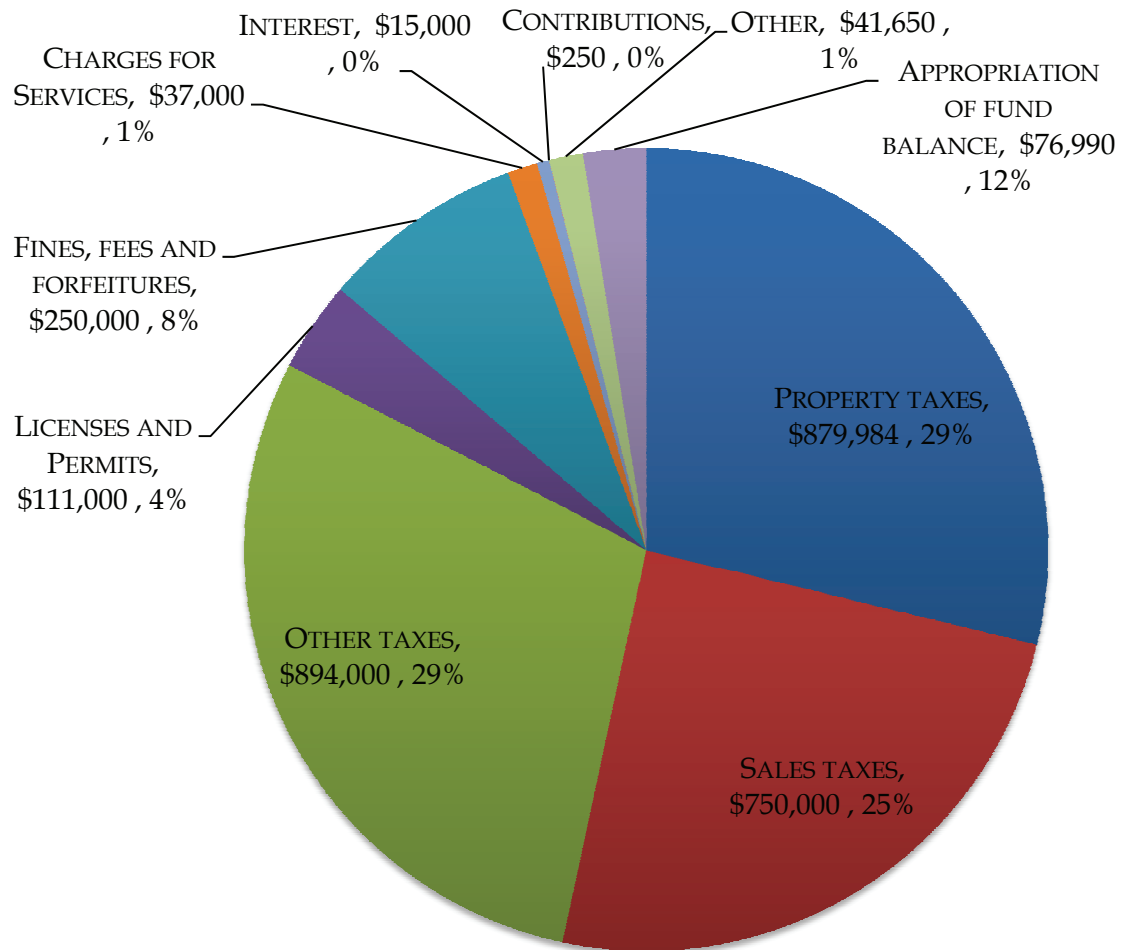
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED SEPTEMBER 30,

	2009 Actual	2010 Amended Budget	2010 Actual (Estimated)	2011 Adopted Budget
REVENUES				
Taxes	\$ 2,631,261	\$ 2,493,731	\$ 2,540,695	\$ 2,523,984
Licenses and Permits	111,484	103,500	109,212	111,000
Fines, Fees, and Forfeitures	186,801	180,000	250,000	250,000
Charges for Services	31,460	39,500	37,100	37,000
Interest	50,981	42,000	35,000	15,000
Contributions	747	500	250	250
Other	46,087	41,477	41,095	41,650
Total Revenues	3,058,821	2,900,708	3,013,352	2,978,884
EXPENDITURES				
Current				
General Government	1,341,866	1,039,317	1,009,780	977,634
Judicial	256,044	247,480	305,111	334,944
Public Safety	105,371	103,550	77,365	118,200
Public Works	728,919	777,592	724,656	858,939
Culture and Recreation	54,166	44,108	41,518	32,800
Housing and Development	398,961	375,782	367,087	327,295
Total Expenditures	2,885,328	2,587,829	2,525,517	2,649,812
Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources (Uses)	173,493	312,879	487,835	329,072
OTHER FINANCING SOURCES (USES)				
Transfers In (Out)				
Multiple Grant Special Revenue Fund	(48,869)	(1,421)	3,579	(31,770)
Water and Sewer Enterprise Fund	(284,292)	(286,220)	(284,292)	(284,292)
Streetscape Capital Project Fund	-	(156,784)	(153,784)	-
Contingency Reservation	-	(21,659)	-	(90,000)
Proceeds From Sale of Assets	494,532	-	1,708	-
Total Other Financing Sources (Uses)	161,371	(466,084)	(432,790)	(406,062)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	334,864	(153,205)	55,046	(76,990)
Fund Balances October 1	3,277,731	3,612,595	3,612,595	3,667,640
Fund Balances September 30	\$ 3,612,595	\$ 3,459,390	\$ 3,667,640	\$ 3,590,650

CITY OF DAHLONEGA, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES

	2009 Actual	2010 Amended Budget	2010 Actual (Estimated)	2011 Adopted Budget
Taxes				
General Property Taxes				
Property Tax	\$ 884,651	\$ 841,953	\$ 857,793	\$ 839,015
Real Estate Transfer Tax	8,306	15,000	12,631	15,000
Motor Vehicle Tax	22,007	23,278	20,759	20,969
Cost, Penalties, & Interest	2,888	4,000	9,500	5,000
Total General Property Taxes	917,852	884,231	900,683	879,984
Local Option Sales Tax	723,690	735,000	738,732	750,000
Franchise Tax	493,335	396,000	442,989	437,500
Insurance Premium Tax	203,612	200,000	201,702	200,000
Alcoholic Beverage Excise Tax	166,266	159,000	150,306	150,000
Occupational Tax	126,506	119,500	106,283	106,500
Total Taxes	2,631,261	2,493,731	2,540,695	2,523,984
Lincenses and Permits				
Alcohol Licenses	83,755	77,500	75,922	80,000
Building Permits	27,729	26,000	33,290	31,000
Total Licenses and Permits	111,484	103,500	109,212	111,000
Fines, Fees, and Forfeitures	186,801	180,000	250,000	250,000
Charges for Services				
Cemetery	29,900	37,000	35,600	35,000
Other	1,560	2,500	1,500	2,000
Total Charges for Services	31,460	39,500	37,100	37,000
Interest	50,981	42,000	35,000	15,000
Contributions	747	500	250	250
Other	46,087	41,477	41,095	41,650
Appropriations of fund balance	-	-	-	76,990
Total Revenues	\$ 3,058,821	\$ 2,900,708	\$ 3,013,352	\$ 3,055,874

CITY OF DAHLONEGA, GEORGIA
GENERAL FUND
CHART OF REVENUES



CITY OF DAHLONEGA, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES

	2009 Actual	2010 Amended Budget	2010 Actual (Estimated)	2011 Adopted Budget
General Government				
Legislative				
Personnel Services	\$ 122,899	\$ 131,584	\$ 136,550	\$ 133,260
Professional Services	42,721	42,250	31,396	36,500
Material and Supplies	2,069	500	200	500
Total Legislative	<u>167,689</u>	<u>174,334</u>	<u>168,146</u>	<u>170,260</u>
Executive				
Personnel Services	149,510	145,900	151,434	148,585
Professional Services	31,932	28,100	18,230	21,200
Material and Supplies	620	500	481	500
Total Executive	<u>182,061</u>	<u>174,500</u>	<u>170,145</u>	<u>170,285</u>
Election				
Professional Services	3,128	1,875	620	2,500
Material and Supplies	579	120	152	200
Total Election	<u>3,706</u>	<u>1,995</u>	<u>772</u>	<u>2,700</u>
Administration				
Personnel Services	312,680	336,814	328,106	343,359
Professional Services	238,536	292,250	278,201	244,500
Material and Supplies	42,018	45,600	46,479	40,700
Debt Service	3,824	3,824	3,824	3,830
Capital Outlay	391,351	10,000	14,106	2,000
Total Administration	<u>988,409</u>	<u>688,488</u>	<u>670,716</u>	<u>634,389</u>
Total General Government	<u>1,341,866</u>	<u>1,039,317</u>	<u>1,009,780</u>	<u>977,634</u>
Judicial				
Municipal Court				
Personnel Services	65,663	67,958	68,542	68,169
Professional Services	130,522	124,222	149,929	162,175
Material and Supplies	151	300	1,021	1,600
Payments to Other Agencies	57,140	55,000	85,619	103,000
Capital Outlay	2,569	-	-	-
Total Municipal Court	<u>256,044</u>	<u>247,480</u>	<u>305,111</u>	<u>334,944</u>
Total Judicial	<u>256,044</u>	<u>247,480</u>	<u>305,111</u>	<u>334,944</u>

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CITY OF DAHLONEGA, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES (CONTINUED)

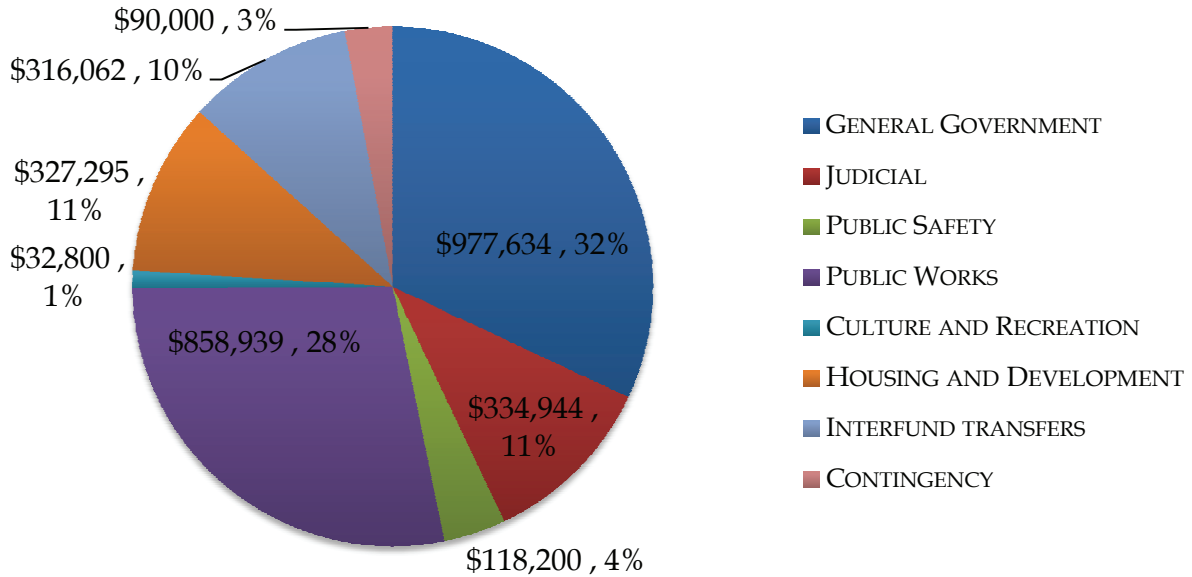
	2009 Actual	2010 Amended Budget	2010 Actual (Estimated)	2011 Adopted Budget
Public Safety				
Professional Services	104,623	102,800	76,640	114,950
Material and Supplies	748	750	725	3,250
Total Public Safety	105,371	103,550	77,365	118,200
Public Works				
Streets				
Personnel Services	462,295	438,839	445,191	444,812
Professional Services	42,407	50,129	34,187	34,130
Material and Supplies	72,222	79,592	80,095	80,100
Debt Service	9,854	9,854	9,854	9,870
Capital Outlay	16,680	56,620	7,161	150,000
Total Streets	603,458	635,034	576,488	718,912
Shop				
Personnel Services	53,863	53,956	55,186	54,691
Professional Services	2,815	3,100	2,218	2,600
Material and Supplies	11,055	11,950	11,745	11,750
Total Shop	67,734	69,006	69,149	69,041
Cemetery				
Personnel Services	48,662	63,102	73,621	63,886
Professional Services	3,307	3,700	884	1,600
Material and Supplies	5,758	6,750	4,514	5,500
Total Cemetery	57,728	73,552	79,019	70,986
Total Public Works	728,919	777,592	724,656	858,939
Culture and Recreation				
Parks				
Personnel Services	8,864	10,008	8,716	-
Professional Services	36,984	27,450	26,902	25,800
Material and Supplies	8,318	6,650	5,900	7,000
Total Parks	54,166	44,108	41,518	32,800
Total Culture and Recreation	54,166	44,108	41,518	32,800

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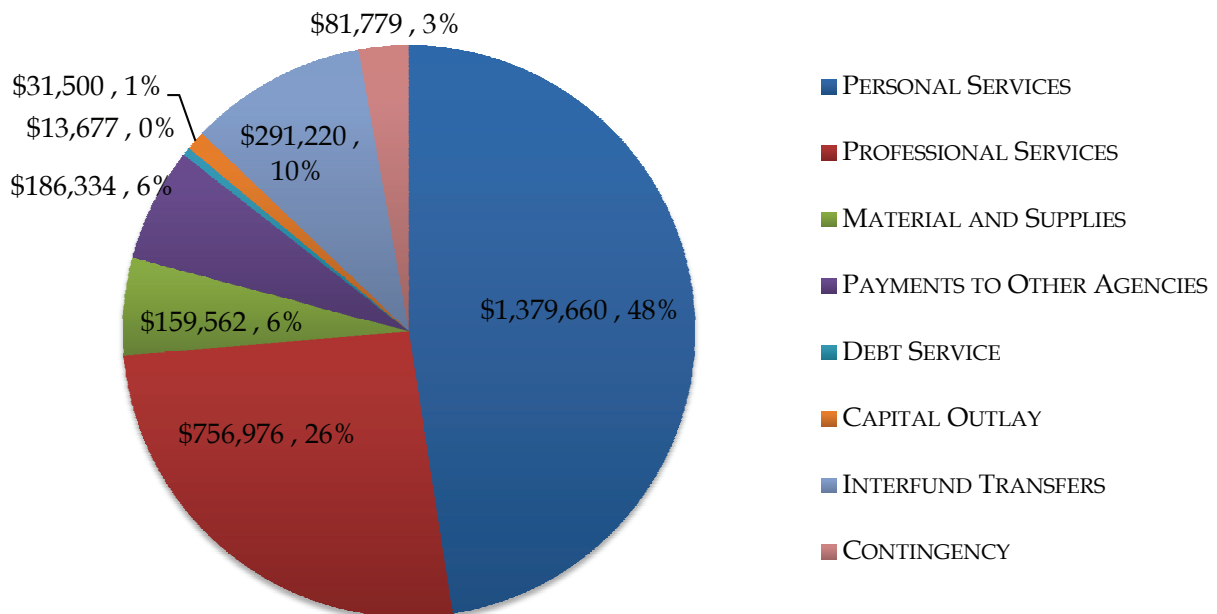
CITY OF DAHLONEGA, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES (CONTINUED)

	2009 Actual	2010 Amended Budget	2010 Actual (Estimated)	2011 Adopted Budget
Housing and Development				
Inspection, Planning, and Enforcement				
Personnel Services	142,131	156,498	134,914	129,002
Professional Services	48,647	28,700	41,775	20,550
Material and Supplies	5,983	5,250	2,229	2,750
Capital Outlay	11,163	-	4,117	-
Total Inspection, Planning, and Enforcement	<u>207,923</u>	<u>190,448</u>	<u>183,035</u>	<u>152,302</u>
Better Hometown				
Professional Services	48,521	52,400	52,018	42,400
Material and Supplies	<u>2,054</u>	<u>1,600</u>	<u>700</u>	<u>1,500</u>
Total Better Hometown	<u>50,575</u>	<u>54,000</u>	<u>52,718</u>	<u>43,900</u>
Downtown Development Authority				
Payments to Other Agencies	<u>140,463</u>	<u>131,334</u>	<u>131,334</u>	<u>131,093</u>
Total Housing and Development	<u>398,961</u>	<u>375,782</u>	<u>367,087</u>	<u>327,295</u>
Interfund Transfers	<u>333,161</u>	<u>441,425</u>	<u>280,713</u>	<u>316,062</u>
Contingency	<u>-</u>	<u>21,659</u>	<u>-</u>	<u>90,000</u>
Total Expenditures	<u>\$ 3,218,489</u>	<u>\$ 3,050,913</u>	<u>\$ 2,806,230</u>	<u>\$ 3,055,874</u>

CITY OF DAHLONEGA, GEORGIA
GENERAL FUND
CHART OF DEPARTMENTAL EXPENDITURES



CITY OF DAHLONEGA, GEORGIA
GENERAL FUND
CHART OF CATEGORICAL EXPENDITURES



CITY OF DAHLONEGA, GEORGIA

GRANT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2009 Actual	2010 Amended Budget	2010 Actual (Estimated)	2011 Adopted Budget
REVENUES				
Local Assistance Grant	\$ 10,000	\$ -	\$ -	\$ -
Historic Preservation Division Grant	-	6,600	6,600	-
GA DOT TE Grant	-	101,000	-	-
Congressional Allocation 2008	-	367,868	-	-
Congressional Allocation 2009	-	392,000	-	-
Wellness Grant	4,000	-	4,000	4,000
GA Forestry Commission Grant	20,000	-	-	-
Total Revenues	<u>34,000</u>	<u>867,468</u>	<u>10,600</u>	<u>4,000</u>
EXPENDITURES				
Local Assistance Grant	33,121	-	-	-
Historic Preservation Division Grant	-	11,000	2,500	-
GA DOT TE Grant	50	111,100	-	-
Congressional Allocation 2008	-	367,868	-	-
Congressional Allocation 2009	-	392,000	-	-
Wellness Grant	4,328	3,000	1,653	4,000
GA Forestry Commission Grant	30,000	10,000	25,350	-
Total Expenditures	<u>67,499</u>	<u>894,968</u>	<u>29,503</u>	<u>4,000</u>
OTHER FINANCING SOURCES (USES)				
Transfers				
Local Assistance Grant	23,121	-	-	-
Historic Preservation Division Grant	4,400	-	-	-
GA DOT TE Grant	10,100	-	(10,100)	-
GA Forestry Commission Grant	10,000	5,000	5,000	-
Safety Grant	3,248	-	-	-
Operating transfer	(2,000)	-	-	-
Total Other Financing Sources (Uses)	<u>48,869</u>	<u>5,000</u>	<u>(5,100)</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	15,370	(22,500)	(24,003)	-
Fund Balances October 1	<u>3,238</u>	<u>18,608</u>	<u>18,608</u>	<u>(5,395)</u>
Fund Balances September 30	<u>\$ 18,608</u>	<u>\$ (3,892)</u>	<u>\$ (5,395)</u>	<u>\$ (5,395)</u>

CITY OF DAHLONEGA, GEORGIA
HOTEL/MOTEL TAX FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2009 Actual	2010 Amended Budget	2010 Actual (Estimated)	2011 Adopted Budget
REVENUES				
Hotel/Motel Tax	\$ 119,547	\$ 120,000	\$ 110,511	\$ 110,500
Total Revenues	<u>119,547</u>	<u>120,000</u>	<u>110,511</u>	<u>110,500</u>
EXPENDITURES				
Professional Services	119,547	120,000	110,511	110,500
Total Expenditures	<u>119,547</u>	<u>120,000</u>	<u>110,511</u>	<u>110,500</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances October 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances September 30	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CITY OF DAHLONEGA, GEORGIA
SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2009 Actual	2010 Amended Budget	2010 Actual (Estimated)	2011 Adopted Budget
REVENUES				
Special Local Option Sales Tax	\$ 500,269	\$ 490,000	\$ 515,000	\$ 525,000
Interest - Special Local Option Sales Tax Proceeds	-	5,255	2,842	915
Total Revenues	<u>500,269</u>	<u>495,255</u>	<u>517,842</u>	<u>525,915</u>
OTHER FINANCING SOURCES (USES)				
Transfers In				
Water & Sewer Fund	<u>(334,277)</u>	<u>-</u>	<u>(515,000)</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	165,992	495,255	2,842	525,915
Fund Balances October 1	<u>-</u>	<u>165,992</u>	<u>165,992</u>	<u>168,834</u>
Fund Balances September 30	<u><u>\$ 165,992</u></u>	<u><u>\$ 661,247</u></u>	<u><u>\$ 168,834</u></u>	<u><u>\$ 694,749</u></u>

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

	2009 Actual	2010 Amended Budget	2010 Actual (estimated)	2011 Adopted Budget
REVENUES				
NGCSU TE Grant Match	\$ -	\$ 10,101	\$ 10,101	\$ -
GA DOT TE Grant	-	101,000	-	101,000
Congressional Allocation 2008	-	293,339	-	293,339
Congressional Allocation 2009	-	392,000	-	392,000
Tiger II Grant	-	-	-	450,000
FHWA Trans 8913	-	90,454	-	90,454
Total revenues	-	886,894	10,101	1,326,793
EXPENDITURES				
Professional fees	-	-	98,800	-
GA DOT TE Grant	-	126,250	-	126,250
Congressional Allocation 2008	-	366,674	-	366,674
Congressional Allocation 2009	-	470,400	-	470,400
Tiger II Grant	-	-	-	500,000
FHWA Trans 8913	-	90,454	-	90,454
Total expenditures	-	1,053,778	98,800	1,553,778
OTHER FINANCING SOURCES (USES)				
Transfers				
Grants fund	-	10,100	10,100	-
General fund	-	156,784	78,599	226,985
Total other financing sources (uses)	-	166,884	88,699	226,985
Excess (deficiency of revenues and other financing sources over (under) expenditures and other financing uses	-	-	-	-
Fund balances October 1	-	-	-	-
Fund Balances September 30	\$ -	\$ -	\$ -	\$ -

NOTE: Transfers for 2011 from the General Fund include \$18,230 for in kind services.

CITY OF DAHLONEGA, GEORGIA
WATER AND SEWER ENTERPRISE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

	2009 Actual	2010 Amended Budget	2010 Actual (Estimated)	2011 Adopted Budget
OPERATIONAL REVENUES				
Charges for Services				
Water Sales	\$ 1,692,363	\$ 1,806,470	\$ 1,778,415	\$ 1,964,142
Sewer Charges	1,063,870	1,158,095	1,218,700	1,352,069
Connection Fees	119,880	571,461	437,650	151,859
Other	16,769	11,898	5,089	8,000
Total Operational Revenues	2,892,882	3,547,924	3,439,854	3,476,070
OPERATIONAL EXPENSES				
Cost of Sales and Services				
Professional Services	34,370	55,000	36,946	42,000
Disposal	27,300	35,000	26,488	30,000
Repairs	91,837	73,500	74,583	73,500
Rentals	671	2,000	2,160	4,000
Insurance	34,313	32,361	44,149	45,500
Communications	16,534	17,950	16,220	17,150
Advertising	1,310	1,500	925	1,400
Printing	1,638	2,600	-	-
Travel	1,725	2,650	-	2,900
Dues & Fees	2,903	3,300	4,749	3,700
Education/Training	2,613	4,000	150	4,200
Postage	7,905	10,600	7,962	9,000
Small Equipment	34,692	16,500	3,066	14,000
General Supplies	160,497	122,500	105,777	126,500
Water & Sewer Supplies	161	650	9,366	1,100
Grinder Pump Supplies	2,499	2,000	4,306	5,000
Propane/Natural Gas	506	1,750	1,553	1,500
Electricity	287,651	300,500	303,373	307,000
Gasoline	21,104	22,500	38,816	27,000
Credit Card Processing Fees	1,142	1,300	935	1,300
Total Cost of Sales and Services	731,371	708,161	681,524	716,750

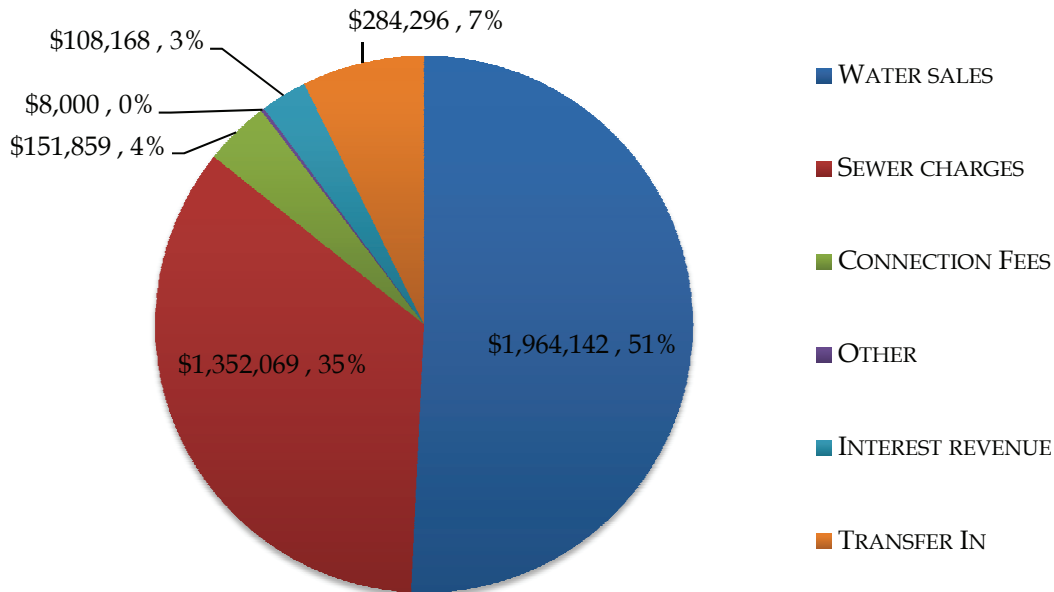
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CITY OF DAHLONEGA, GEORGIA
WATER AND SEWER ENTERPRISE FUND

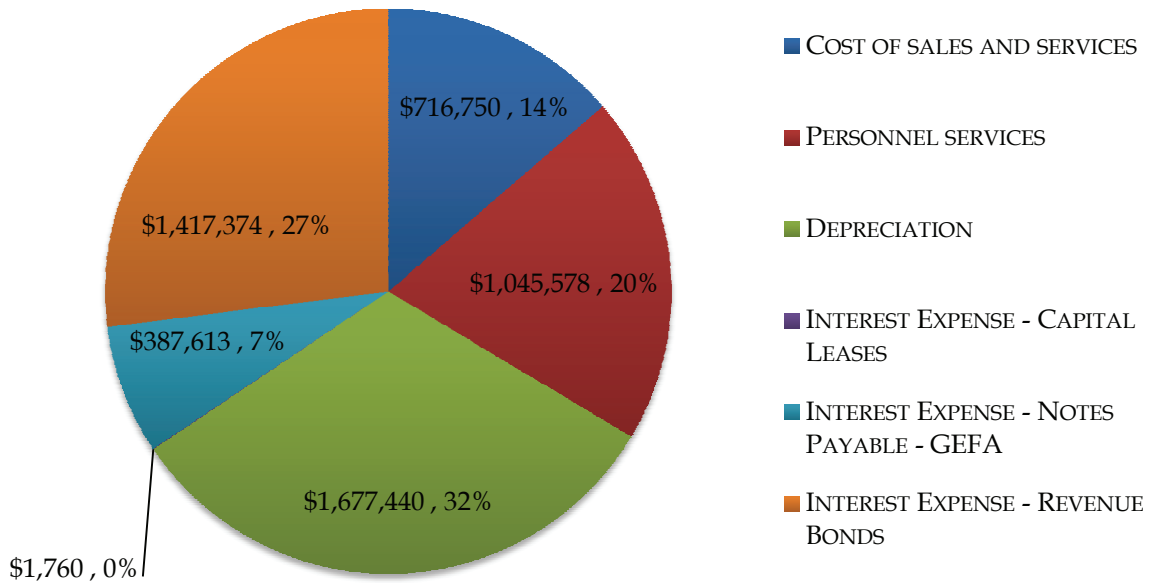
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS (CONTINUED)

	2009 Actual	2010 Amended Budget	2010 Actual (Estimated)	2011 Adopted Budget
OPERATIONAL EXPENSES (continued)				
Personnel Services				
Social Security Tax	51,711	51,434	51,040	51,040
Unemployment Insurance	-	-	7,685	-
Group Insurance	155,315	156,876	153,991	166,414
Retirement	130,862	147,109	156,515	141,637
Worker Compensation	19,049	7,161	18,357	17,185
Salary & Wages	680,970	643,802	657,631	643,802
Overtime	21,547	23,500	25,388	25,500
Total Personnel Services	1,059,454	1,029,882	1,070,607	1,045,578
Depreciation	863,065	878,863	878,863	1,677,440
Total Operating Expenses	2,653,890	2,616,906	2,630,994	3,439,768
Operating Income (Loss)	238,992	931,018	808,860	36,302
NON-OPERATIONAL REVENUES				
Interest Revenue	29,225	21,409	46,600	108,168
Gain (Loss) On Sale of Assets	(199,851)	-	-	-
Intergovernmental	685,318	165	343,534	-
Capital Contributions	280,367	-	-	-
Total Non-Operational Revenues	795,059	21,574	390,134	108,168
NON-OPERATIONAL EXPENSES				
Interest Expenses				
Capital Leases	4,610	3,211	3,211	1,760
Notes Payable - GEFA	432,482	411,245	411,245	387,613
Revenue Bonds	2,698	3,250	479,814	1,417,374
Total Interest Expenses	439,790	417,706	894,270	1,806,747
Net Income (Loss) Before Transfers	594,261	534,886	304,724	(1,662,277)
TRANSFERS IN (OUT)				
General Fund	284,296	284,296	284,296	284,296
Bond	334,277	-	515,000	-
Total Transfers In (Out)	618,573	284,296	799,296	284,296
Change in Net Assets	1,212,834	819,182	1,104,020	(1,377,981)
Net Assets, October 1	14,286,485	15,499,319	15,499,319	16,603,339
Net Assets, September 30	\$ 15,499,319	\$ 16,318,501	\$ 16,603,339	\$ 15,225,358

CITY OF DAHLONEGA, GEORGIA
WATER AND SEWER ENTERPRISE FUND
CHART OF REVENUES



CITY OF DAHLONEGA, GEORGIA
WATER AND SEWER ENTERPRISE FUND
CHART OF EXPENSES



CITY OF DAHLONEGA, GEORGIA

SOLID WASTE ENTERPRISE FUND

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

	2009 Actual	2010 Amended Budget	2010 Actual (Estimated)	2011 Adopted Budget
OPERATIONAL REVENUES				
Charges for Services				
Sanitation Fees	\$ 532,465	\$ 526,500	\$ 523,310	\$ 527,000
OPERATIONAL EXPENSES				
Cost of Sales and Services				
Disposal	88,366	90,000	90,285	92,000
Repairs	12,969	20,000	8,754	11,000
Rentals	-	1,000	-	1,000
Insurance	8,391	8,800	8,650	8,800
Communications	98	-	410	450
Advertising	54	-	72	100
Small Equipment	7,397	45,500	-	15,000
General Supplies	8,271	8,000	5,212	7,500
Water & Sewer Supplies	456	600	380	500
Electricity	187	200	175	200
Gasoline	22,180	38,500	16,672	22,000
Total Cost of Sales and Services	148,369	212,600	130,610	158,550
Personal Services				
Social Security	13,698	12,911	12,220	11,724
Group Insurance	48,127	47,499	61,414	49,924
Retirement	32,524	35,019	37,260	33,716
Worker Compensation	14,337	5,783	14,235	13,920
Salary & Wages	174,178	153,255	157,530	153,255
Overtime	13,627	15,500	8,300	3,000
Total Professional Services	296,491	269,967	290,959	265,539
Depreciation	23,630	29,665	18,175	23,000
Total Operating Expenses	468,490	512,232	439,744	447,089
Operating Income (Loss)	63,975	14,268	83,566	79,911
NON-OPERATION REVENUES				
Interest revenue	2,980	-	3,500	1,500
Gain (Loss) On Sale of Assets	12,521	-	10,077	-
Total non-operating revenues	15,501	-	13,577	1,500
Change in Net Assets	79,476	14,268	97,143	81,411
Net Assets, October 1	348,566	428,042	428,042	525,185
Net Assets, September 30	\$ 428,042	\$ 442,310	\$ 525,185	\$ 606,596

CITY OF DAHLONEGA, GEORGIA
DOWNTOWN DEVELOPMENT AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2009 Actual	2010 Amended Budget	2010 Actual (Estimated)	2011 Adopted Budget
REVENUES				
Intergovernmental	\$ 141,213	\$ 131,334	\$ 131,334	\$ 131,093
Charges for services	81,826	-	-	-
Interest	161	-	900	1,000
Contributions	5,573	6,000	2,200	2,300
Other	4,496	-	-	-
Total Revenues	233,269	137,334	134,434	134,393
EXPENDITURES				
Personnel Services	83,180	86,809	86,043	85,943
Professional Services	42,479	38,525	27,016	38,650
Material and Supplies	9,451	6,000	9,360	6,500
Capital Outlay	-	-	8,021	-
Total Expenditures	135,110	131,334	130,440	131,093
Excess (Deficiency) of Revenues Over (Under) Expenditures	98,159	6,000	3,994	3,300
Fund Balances October 1	88,443	186,602	186,602	190,596
Fund Balances September 30	\$ 186,602	\$ 192,602	\$ 190,596	\$ 193,896