

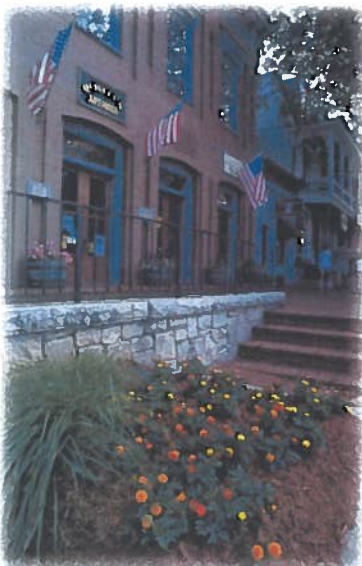
ANNUAL BUDGET

FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2014



DAHLONEGA

GEORGIA, USA



MAIN STREET



NATIONAL TRUST
for HISTORIC PRESERVATION



SITE OF THE FIRST MAJOR US GOLD RUSH

City of Dahlonega, Georgia
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance

	2012 Actual	2013 Budget	FY 2013 Estimate	FY 2014 Adopted
REVENUES				
Taxes	\$ 2,661,050	\$ 2,511,000	\$ 2,669,084	\$ 2,736,000
Licenses and Permits	97,404	101,000	123,845	115,250
Fines, Fees, and Forfeitures	197,935	200,000	187,444	185,000
Charges for Services	87,250	42,500	30,750	27,700
Intergovernmental	69,278	20,000	329,386	18,600
Interest	9,493	8,500	9,076	10,000
Contributions	-	-	-	-
Other	46,029	11,300	17,778	4,450
Total Revenues	3,168,439	2,894,300	3,367,363	3,097,000
EXPENDITURES				
Current				
General Government	1,023,445	820,895	1,175,039	1,011,290
Judicial	225,240	226,441	208,741	214,410
Public Safety	80,483	116,000	14,446	21,900
Public Works	1,282,591	1,034,979	1,093,308	1,408,020
Culture and Recreation	14,625	30,920	25,779	25,660
Housing and Development	376,872	333,197	332,823	353,800
Total Expenditures	3,003,256	2,562,432	2,850,136	3,035,080
Excess of Revenues Over Expenditures Before Other Financing Sources (Uses)	165,183	331,868	517,227	61,920
OTHER FINANCING SOURCES (USES)				
Lease Proceeds	-	-	-	-
Transfers In (Out)				
Multiple Grant Special Revenue Fund	-	-	-	-
Water and Sewer Enterprise Fund	(284,292)	(284,292)	(284,292)	(284,292)
Appropriations From Fund Balance	-	198,609	-	-
Streetscape Capital Project Fund	(100,000)	(163,445)	(163,445)	(150,000)
Contingency - Personal Services	-	-	-	-
Appropriations From Fund Balance	-	(82,740)	-	372,372
Total Other Financing Sources (Uses)	(384,292)	(331,868)	(447,737)	(61,920)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(219,109)	-	69,490	0
Fund Balance October 1	3,725,262	3,506,153	3,506,153	3,575,643
Fund Balance September 30	<u>\$ 3,506,153</u>	<u>\$ 3,506,153</u>	<u>\$ 3,575,643</u>	<u>\$ 3,203,271</u>

City of Dahlonega, Georgia
General Fund
Schedule of Revenues

	2012 Actual	2013 Amended Budget	Projected FY 2013	FY 2014 Adopted
Taxes				
General Property Taxes				
Property Tax	\$ 836,636	\$ 803,500	\$ 759,731	\$ 805,615
Real Estate Transfer Tax	12,388	8,000	16,352	14,000
Motor Vehicle Tax	23,390	22,000	22,914	26,205
Motor Vehicle TAVT	-	-	85,587	120,000
Cost, Penalties, & Interest	6,509	6,000	4,127	6,000
Total General Property Taxes	878,923	839,500	888,712	971,820
Local Option Sales Tax	756,139	750,000	734,613	750,000
Franchise Tax	505,998	458,000	500,545	474,980
Insurance Premium Tax	245,897	220,000	261,157	261,000
Alcoholic Beverage Excise Tax	162,457	130,000	166,894	163,000
Excise Tax on Energy	-	-	1,151	3,000
Occupational Tax	111,636	113,500	116,012	112,200
Total Taxes	2,661,050	2,511,000	2,669,084	2,736,000
Licenses and Permits				
Alcohol Licenses	82,110	80,000	73,451	94,250
Building Permits	15,294	21,000	50,394	21,000
Total Licenses and Permits	97,404	101,000	123,845	115,250
Fines, Fees and Forfeitures	197,935	200,000	187,444	185,000
Charges for Services				
Cemetery	87,250	42,500	30,750	27,700
Other	-	-	-	-
Total Charges for Services	87,250	42,500	30,750	27,700
Intergovernmental	69,278	20,000	329,386	18,600
Interest	9,493	8,500	9,076	10,000
Contributions	-	-	-	-
Other	46,029	11,300	17,778	4,450
Lease Proceeds	-	-	-	-
Appropriations of Fund Balance	-	228,659	-	372,372
Total Revenues	<u>\$ 3,168,439</u>	<u>\$ 3,122,959</u>	<u>\$ 3,367,363</u>	<u>\$ 3,469,372</u>

City of Dahlonega, Georgia
General Fund
Schedule of Expenditures

	2012 Actual	2013 Amended Budget	FY 2013 Projected	FY 2014 Adopted
General Government				
Legislative				
Personal services	\$ 121,243	\$ 116,545	\$ 119,262	\$ 121,850
Contract services	32,604	31,540	34,886	40,400
Supplies and materials	4,785	1,000	4,607	5,000
Capital Outlay		7,000	4,500	-
Total Legislative	158,632	156,085	163,255	167,250
Executive				
Personal services	192,502	179,514	172,575	157,800
Contract services	30,011	12,860	29,308	40,050
Supplies and materials	1,512	500	3,353	5,300
Total Executive	224,025	192,874	205,236	203,150
Election				
Contract Services	1,398	1,000	1,000	5,040
Supplies and Materials	44	-	-	200
Total Election	1,442	1,000	1,000	5,240
Administration				
Personal Services	216,595	176,106	209,382	292,030
Contract Services	345,004	256,880	560,742	305,620
Supplies and Materials	42,223	34,000	35,424	38,000
Debt Service	3,824	3,950	-	-
Capital Outlay	31,700	-	-	-
Total Administration	639,346	470,936	805,548	635,650
Total General Government	1,023,445	820,895	1,175,039	1,011,290

City of Dahlonega, Georgia
General Fund
Schedule of Expenditures

	2012 Actual	2013 Amended Budget	FY 2013 Projected	FY 2014 Adopted
Judicial				
Municipal Court				
Personal Services	7,781	7,751	7,751	7,750
Contract Services	144,649	153,690	133,189	148,820
Supplies and Materials	1,553	-	821	840
Payments to Other Agencies	71,257	65,000	66,980	57,000
Total Municipal Court	<u>225,240</u>	<u>226,441</u>	<u>208,741</u>	<u>214,410</u>
Total Judicial	<u>225,240</u>	<u>226,441</u>	<u>208,741</u>	<u>214,410</u>
 Public Safety				
Contract Services	79,529	116,000	13,407	20,780
Supplies and Materials	954	-	1,039	1,120
Total Public Safety	<u>80,483</u>	<u>116,000</u>	<u>14,446</u>	<u>21,900</u>
 Public Works				
Streets Construction				
Personal Services	166,395	179,710	189,325	254,640
Contract Services	5,536	7,130	13,060	12,220
Supplies and Materials	38,529	17,500	20,738	40,400
Capital Outlay	383,827	167,000	200,062	235,000
Total Streets	<u>594,287</u>	<u>371,340</u>	<u>423,185</u>	<u>542,260</u>
 Streets Maintenance				
Personal Services	363,232	372,249	394,129	380,260
Contract Services	34,848	32,840	24,698	30,510
Supplies and Materials	101,658	74,000	92,030	103,300
Debt Service	6,952	11,986	-	-
Capital Outlay	-	-	-	203,500
Total Streets	<u>506,690</u>	<u>491,075</u>	<u>510,857</u>	<u>717,570</u>

City of Dahlonega, Georgia
General Fund
Schedule of Expenditures

	2012 Actual	2013 Amended Budget	FY 2013 Projected	FY 2014 Adopted
Shop				
Personal Services	56,015	56,210	57,454	63,050
Contract Services	2,438	7,810	2,685	3,420
Supplies and Materials	17,594	12,800	11,129	23,550
Total Shop	76,047	76,820	71,268	90,020
Cemetery				
Personal Services	65,879	63,204	74,963	47,370
Contract Services	1,525	23,040	4,241	1,950
Supplies and Materials	11,733	9,500	5,128	8,850
Capital Outlay	26,430	-	3,666	-
Total Cemetery	105,567	95,744	87,998	58,170
Total Public Works	1,282,591	1,034,979	1,093,308	1,408,020
Parks				
Personal Services	119	-	-	-
Contract Services	1,353	1,920	1,286	11,290
Supplies and Materials	13,153	29,000	20,837	6,370
Capital Outlay	-	-	3,656	8,000
Total Parks	14,625	30,920	25,779	25,660
Housing and Development				
Inspection, Planning, and Enforcement				
Personal Services	141,428	146,237	149,733	170,820
Contract Services	32,506	24,010	19,991	18,480
Supplies and Materials	7,090	5,800	5,949	7,350
Total Inspection, Planning, Enforcement	181,024	176,047	175,673	196,650
Better Hometown				
Contract Services	38,630	-	-	-
Supplies and Materials	68	-	-	-
Total Better Hometown	38,698	-	-	-

City of Dahlonega, Georgia
General Fund
 Schedule of Expenditures

	2012 Actual	2013 Amended Budget	FY 2013 Projected	FY 2014 Adopted
Downtown Development Authority				
Payments to Other Agencies	157,150	157,150	157,150	157,150
Total Housing and Development	376,872	333,197	332,823	353,800
Interfund Transfers	384,292	447,737	447,737	434,292
Contingency - Personal Services	-	-	-	-
Contingency	-	82,740	-	-
Total Expenditures Net of Transfers	\$ 3,387,548	\$ 3,092,909	\$ 3,297,873	\$ 3,469,372

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

	2012 Actual	2013 Amended Budget	FY 2103 Estimate	2014 Adopted
REVENUES				
Safety Grant	\$ 10,632	\$ 11,000	\$ 12,000	\$ 12,000
Wellness Grant	5,000	4,000	-	5,000
Diving Bell Grant	50,000		-	-
Diving Bell Private Donations	50,175	-	240	-
Interest	280	-	-	-
Total Revenues	<u>116,088</u>	<u>15,000</u>	<u>12,240</u>	<u>17,000</u>
EXPENDITURES				
Safety Grant	10,631	11,000	12,565	12,000
Wellness Grant	3,586	4,000	4,726	5,000
Diving Bell	111,737	21,000	39,030	-
Total Expenditures	<u>125,954</u>	<u>36,000</u>	<u>56,321</u>	<u>17,000</u>
OTHER FINANCING SOURCES (USES)				
Transfers In				
Streetscape Capital Projects Fund	-	-	-	-
Operating Transfer In	-	-	-	-
Total Other Financing Sources/(Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess/(Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(9,866)	(21,000)	(44,081)	-
Fund Balance October 1	<u>86,642</u>	<u>76,776</u>	<u>76,776</u>	<u>32,694</u>
Fund Balance September 30	<u>\$ 76,776</u>	<u>\$ 55,776</u>	<u>\$ 32,694</u>	<u>\$ 32,694</u>

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

	2012 Actual	2013 Amended Budget	FY 2013 Estimate	2014 Adopted
REVENUES				
TE Pedestrian and Landscape (9104)	\$ -	\$ -	\$ -	\$ 101,000
* GA DOT TE Grant 2010 (10681)	-	400,000	-	500,000
* Congressional Allocation (8912)	-	392,000	-	369,741
Tiger II Grant	279,388	450,000	350,709	-
FHWA Trans (8912)	-	90,454	-	90,454
Total Revenues	<u>279,388</u>	<u>1,332,454</u>	<u>350,709</u>	<u>1,061,195</u>
EXPENDITURES				
TE Pedestrian and Landscape (9104)	-	-	-	126,250
* GA DOT TE Grant 2010 (10681)	-	500,000	-	600,000
* Congressional Allocation (8912)	-	470,400	-	612,176
Tiger II Grant	301,626	500,000	392,010	-
FHWA Trans (8912)	-	90,454	-	90,454
Total Expenditures	<u>301,626</u>	<u>1,560,854</u>	<u>392,010</u>	<u>1,428,880</u>
OTHER FINANCING SOURCES (USES)				
Transfers In				
General Fund - Tiger II Using Fund Balance	-	31,929	31,929	-
General Fund - Using Fund Balance	100,000	131,516	131,516	150,000
Total Other Financing Sources (Uses)	<u>100,000</u>	<u>163,445</u>	<u>163,445</u>	<u>150,000</u>
Excess/(Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	77,762	(64,955)	122,144	(217,685)
Fund Balance October 1	<u>59,831</u>	<u>137,593</u>	<u>137,593</u>	<u>259,737</u>
Fund Balance September 30	<u>\$ 137,593</u>	<u>\$ 72,638</u>	<u>\$ 259,737</u>	<u>\$ 42,052</u>

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

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

	<u>2012 Actual</u>	<u>2013 Amended Budget</u>	<u>FY 2013 Estimate</u>	<u>FY 2014 Adopted</u>
REVENUES				
Hotel / Motel tax	\$ 149,373	\$ 140,000	\$ 155,000	\$ 160,000
Total Revenues	<u>149,373</u>	<u>140,000</u>	<u>155,000</u>	<u>160,000</u>
 EXPENDITURES				
Pur. Services - Tourism	149,373	140,000	155,000	160,000
Total Expenditures	<u>\$ 149,373</u>	<u>\$ 140,000</u>	<u>\$ 155,000</u>	<u>\$ 160,000</u>

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

	<u>2012 Actual</u>	<u>2013 Amended Budget</u>	<u>FY 2013 Estimate</u>	<u>FY 2014 Adopted</u>
REVENUES				
SPLOST Revenues	\$ 523,222	\$ 512,000	\$ 505,000	\$ 262,500
SPLOST Revenues 2014	\$ -	\$ -	\$ -	\$ 250,000
SPLOST Interest	729	700	150	150
Total Revenues	<u>523,952</u>	<u>512,700</u>	<u>505,150</u>	<u>512,650</u>
 OTHER FINANCING SOURCES (USES)				
Transfers Out				
Water & Sewer Fund	<u>(1,100,000)</u>	<u>(525,000)</u>	<u>(525,000)</u>	<u>(262,500)</u>
 Excess/ (Deficiency) of Revenues and Other Financing Sources Over/(Under)				
Expenditures and Other Financing Uses	(576,048)	(12,300)	(19,850)	250,150
 Fund Balance October 1	<u>698,183</u>	<u>122,135</u>	<u>122,135</u>	<u>102,285</u>
 Fund Balance September 30	<u>\$ 122,135</u>	<u>\$ 109,835</u>	<u>\$ 102,285</u>	<u>\$ 352,435</u>

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

	<u>2012 Actual</u>	<u>2013 Amended Budget</u>	<u>FY 2013 Estimate</u>	<u>2014 Adopted</u>
REVENUES				
Intergovernmental	\$ 157,150	\$ 157,150	\$ 157,150	\$ 157,150
Charges for Services	-	-	-	-
Interest	682	-	717	700
Contributions	2,365	379	1,328	1,500
Other	865	-	-	-
Total Revenues	<u>161,062</u>	<u>157,529</u>	<u>159,195</u>	<u>159,350</u>
EXPENDITURES				
Current				
Housing and Development				
Personal Services	109,519	115,159	112,112	120,710
Personal Services Increases	-	-	-	3,109
Professional Services	46,340	42,423	54,460	45,830
Supplies and Materials	8,761	4,900	6,577	7,400
Total Expenditures	<u>164,620</u>	<u>162,482</u>	<u>173,149</u>	<u>177,049</u>
Excess/ (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(3,558)	(4,953)	(13,954)	(17,699)
Fund Balance October 1	<u>197,052</u>	<u>193,494</u>	<u>193,494</u>	<u>179,540</u>
Fund Balance September 30	<u><u>\$ 193,494</u></u>	<u><u>\$ 188,541</u></u>	<u><u>\$ 179,540</u></u>	<u><u>\$ 161,841</u></u>

City of Dahlonaga, Georgia
Water & Sewer Enterprise Fund
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET ASSETS

	2012 Actual	2013 Amended Budget	2013 Projected Budget	2014 Adopted
OPERATING REVENUES				
Charges for Services				
Water Sales	\$ 2,034,860	\$ 2,569,153	\$ 2,038,000	\$ 2,145,000
Sewer Charges	1,347,518	1,413,081	1,400,000	1,480,000
Connection Fees	50,833	100,000	400,980	677,920
Other	23,210	5,000	25,650	23,490
Total Operating Revenues	3,456,421	4,087,234	3,864,630	4,326,410
OPERATING EXPENSES				
Cost of Sales and Services				
Professional Services	85,540	150,900	120,811	84,500
Disposal	31,151	35,000	26,316	35,000
Repairs	61,344	77,000	115,922	78,000
Rentals	3,363	2,000	4,608	3,500
Insurance	60,227	64,030	62,912	74,480
Communications	13,618	11,500	11,855	12,100
Advertising	1,157	2,300	86	1,400
Printing	-	1,200	1,269	40,000
Travel	2,085	1,600	-	8,800
Dues & Fees	7,448	4,500	2,636	3,800
Education/Training	3,476	4,000	1,001	-
Postage	9,052	7,200	8,486	10,300
Small Equipment	7,315	14,500	2,969	20,500
General Supplies	197,543	160,000	173,487	95,000
Water & Sewer Supplies	19,410	16,100	26,339	20,500
Grinder Pump Supplies	1,766	1,500	-	2,000
Propane/Natural Gas	598	1,000	804	800
Electricity	325,625	295,000	253,439	324,180
Fuel	24,847	24,000	21,559	25,500
Lab Supplies	-	-	-	6,900
Chemicals	-	-	-	83,000
Credit Card Processing Fees	1,330	1,238	1,659	-
Total Cost of Sales and Services	856,895	874,568	836,158	930,260
Personal Services				
Personal Services Increases	-	-	-	-
Social Security Tax	44,175	44,211	42,967	49,100
Group Insurance	151,409	159,946	159,677	191,250
Retirement	141,302	131,804	132,098	159,430
Worker Compensation	22,411	21,806	37,146	25,650
Salary & Wages	604,415	577,914	571,132	593,820
Overtime	21,538	22,500	24,483	48,000
Total Personnel Services	985,250	958,181	967,503	1,067,250

City of Dahlonega, Georgia
Water & Sewer Enterprise Fund
SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET ASSETS

	2012 Actual	2013 Amended Budget	2013 Projected Budget	2014 Adopted
Depreciation	1,741,114	1,768,427	1,768,427	1,768,427
Total Operating Expenses	3,583,259	3,601,176	3,572,088	3,765,937
Operating Income (Loss)	(126,838)	486,058	292,542	560,473
NON-OPERATING REVENUES				
Interest Revenue	134,390	99,280	104,780	108,961
Gain (Loss) on Sale of Assets	1,955	-	2,800	-
Total Non-Operating Revenues	136,345	99,280	107,580	108,961
NON-OPERATING EXPENSES				
Capital	-	-	-	292,000
Interest Expenses				
Capital Leases	-	-	-	-
GEFA	380,543	355,112	358,772	327,240
2008 Bond	1,400,414	1,340,044	1,340,044	1,328,170
Total Interest Expense	1,780,957	1,695,156	1,698,816	1,947,410
Net Income (Loss) Before Transfers	-	(1,109,818)	(1,298,694)	(1,277,976)
TRANSFERS IN (OUT)				
General Fund	284,292	284,292	284,292	284,292
SPLOST	1,100,000	525,000	501,770	262,500
Total Transfers In (Out)	1,384,292	809,292	786,062	546,792
Unrealized Loss on Property Held	(296,937)	-	-	-
Change in Net Assets	(684,095)	(300,526)	(512,632)	(731,184)
Unrestricted Net Assets, October 1	2,778,787	2,094,692	2,094,692	1,582,060
Unrestricted Net Assets, September 30	\$ 2,094,692	\$ 1,794,166	\$ 1,582,060	\$ 850,876

City of Dahlonega, Georgia
Solid Waste Enterprise Fund
REVENUE & EXPENSE SUMMARY

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>FY 2013 Estimate</u>	<u>2014 Adopted</u>
OPERATING REVENUES				
Charges for Services				
Sanitation Fees	<u>\$ 566,395</u>	<u>\$ 535,000</u>	<u>\$ 565,660</u>	<u>\$ 565,000</u>
OPERATING EXPENSES				
Cost of Sales and Services				
Professional	\$ -	\$ -	\$ 160	\$ 700
Disposal	94,504	90,000	95,200	100,000
Repairs	7,829	8,500	16,740	9,500
Rentals	-	-	-	-
Insurance	11,072	11,980	12,750	12,600
Communications	412	450	410	500
Advertising	73	100	100	400
Education/Training	-	200	-	350
Small Equipment	10,685	11,000	5,500	3,000
General Supplies	12,866	6,500	12,420	33,100
Water & Sewer supplies	402	-	380	-
Electricity	238	-	250	260
Gasoline	29,789	24,000	34,220	42,000
Total Cost of Sales and Services	<u>167,870</u>	<u>152,730</u>	<u>178,130</u>	<u>202,410</u>
Personal Services				
Personal Services Increases	-	-	-	-
Social Security Tax	11,221	11,724	10,890	17,660
Payroll Taxes - Unemployment	-	-	3,800	-
Group Insurance	52,264	53,305	42,920	89,060
Retirement	34,551	35,463	35,550	57,390
Worker Compensation	6,832	6,494	6,480	10,400
Salary & Wages	160,467	153,255	140,440	214,860
Overtime	2,349	2,000	1,900	16,000
Total Personal Services	<u>267,684</u>	<u>262,241</u>	<u>241,980</u>	<u>405,370</u>
*Depreciation & Capital	<u>34,659</u>	<u>53,000</u>	<u>78,879</u>	<u>127,879</u>
Total Operating Expenses	<u>470,213</u>	<u>467,971</u>	<u>498,989</u>	<u>735,659</u>
Operating Income (Loss)	96,182	67,029	66,671	(170,659)
NON-OPERATING REVENUES				
Interest Revenue	640	100	370	370
Miscellaneous Revenue	14	-	-	-
Total Non-Operating Revenues	<u>654</u>	<u>100</u>	<u>370</u>	<u>370</u>
Change in Net Assets	96,836	67,129	67,041	(170,289)
Unrestricted Net Assets, October 1	<u>370,316</u>	<u>168,159</u>	<u>168,159</u>	<u>235,200</u>
Unrestricted Net Assets, September 30	<u><u>\$ 467,152</u></u>	<u><u>\$ 235,288</u></u>	<u><u>\$ 235,200</u></u>	<u><u>\$ 64,911</u></u>