ANNUAL BUDGET

FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2015

DAHLONEGA

GEORGIA, USA

Certified City of Ethics

PRESERVE AMERICA
Explore and Enjoy Our Heritage

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

	2013 Actual	2014 Budget	Projected FY 2014	FY 2015 Adopted
REVENUES				
Taxes	$ 2,707,459	$ 2,736,000	$ 2,467,595	$ 2,656,626
Licenses and Permits	170,428	115,250	172,935	118,000
Fines, Fees, and Forfeitures	182,597	185,000	141,079	120,000
Charges for Services	31,750	27,700	44,330	34,000
Intergovernmental	142,604	18,600	259,572	18,600
Interest	9,972	10,000	4,042	5,000
Contributions	-	-	-	-
Other	17,087	4,450	7,046	4,950
Total Revenues	3,261,898	3,097,000	3,096,599	2,957,176
EXPENDITURES				
Current				
General Government	1,289,474	1,034,863	981,378	1,222,690
Judicial	226,360	214,410	215,750	147,375
Public Safety	-	-	-	-
Public Works	1,190,636	1,620,785	1,537,152	965,170
Culture and Recreation	24,954	25,660	16,615	27,660
Housing and Development	334,513	353,800	370,273	405,360
Total Expenditures	3,065,937	3,249,518	3,121,168	2,768,255
Excess of Revenues Over Expenditures Before Other Financing Sources (Uses)	195,961	(152,518)	(24,569)	188,921
OTHER FINANCING SOURCES (USES)				
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	-	-	-	-
Streetscape Capital Project Fund	(163,445)	(150,000)	(150,000)	(184,000)
Appropriations From Fund Balance		372,372	372,372	279,371
Total Other Financing Sources (Uses)	(447,737)	(61,920)	(61,920)	(188,921)
Excess (Deficiency of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(251,776)	(214,438)	(86,489)	-
Fund Balance October 1	3,506,153	3,254,377	3,254,377	3,167,888
Fund Balance September 30	$ 3,254,377	$ 3,039,939	$ 3,167,888	$ 3,167,888

City of Dahlonega, Georgia
General Fund
Schedule of Revenues

	2013 Actual	2014 Amended Budget	FY 2014 Projected	FY 2015 Adopted
Taxes				
General Property Taxes				
Property Tax	$ 781,957	$ 805,615	$ 783,904	$ 791,721
Real Estate Transfer Tax	15,712	14,000	9,762	13,000
Motor Vehicle Tax	18,371	26,205	12,883	26,205
Motor Vehicle TAVT	102,196	120,000	135,380	65,000
Cost, Penalties, & Interest	6,724	6,000	3,214	4,000
Total General Property Taxes	924,960	971,820	945,143	899,926
Local Option Sales Tax	732,042	750,000	543,126	725,000
Franchise Tax	497,013	474,980	466,829	486,000
Insurance Premium Tax	261,157	261,000	270,403	270,000
Alcoholic Beverage Excise Tax	174,592	163,000	126,045	163,000
Excise Tax on Energy	1,619	3,000	2,157	2,700
Occupational Tax	116,076	112,200	113,892	110,000
Total Taxes	2,707,459	2,736,000	2,467,595	2,656,626
Licenses and Permits				
Alcohol Licenses	91,347	94,250	101,711	97,000
Building Permits	79,081	21,000	71,224	21,000
Total Licenses and Permits	170,428	115,250	172,935	118,000
Fines, Fees and Forfeitures	182,597	185,000	141,079	120,000
Charges for Services				
Cemetery	31,750	27,700	44,330	34,000
Other	-	-	-	-
Total Charges for Services	31,750	27,700	44,330	34,000
Intergovernmental	142,604	18,600	259,572	18,600
Interest	9,972	10,000	4,042	5,000
Contributions	-	-	-	-
Other	17,087	4,450	7,046	4,950
Total Revenues	$ 3,261,898	$ 3,097,000	$ 3,096,599	$ 2,957,176

City of Dahlonega, Georgia
General Fund
Schedule of Expenditures

	2013 Actual	2014 Amended Budget	FY 2014 Projected	FY 2015 Adopted
General Government				
Legislative				
Personal services	$ 121,358	$ 121,850	$ 122,430	$ 140,110
Contract services	29,438	40,400	38,100	46,400
Supplies and materials	9,541	5,000	3,000	2,500
Total Legislative	160,336	167,250	163,530	189,010
Executive				
Personal services	172,462	157,800	139,510	140,150
Contract services	26,314	40,050	38,052	101,830
Supplies and materials	3,617	4,300	2,000	4,300
Capital Outlay	-	24,573	24,573	154,000
Total Executive	202,393	226,723	204,135	400,280
Election				
Contract Services	1,978	5,040	5,422	1,470
Supplies and Materials	677	200	208	-
Total Election	2,654	5,240	5,630	1,470
Administration				
Personal Services	209,638	292,030	213,725	226,500
Contract Services	667,438	305,620	360,430	368,230
Supplies and Materials	36,320	38,000	33,928	37,200
Capital Outlay	10,695	-	-	-
Total Administration	924,091	635,650	608,083	631,930
Total General Government	1,289,474	1,034,863	981,378	1,222,690

City of Dahlonega, Georgia
General Fund
Schedule of Expenditures

	2013 Actual	2014 Amended Budget	FY 2014 Projected	FY 2015 Adopted
Judicial				
Municipal Court				
Personal Services	7,751	7,750	20,470	38,225
Contract Services	151,864	148,820	133,400	107,460
Supplies and Materials	840	840	1,450	1,690
Payments to Other Agencies	65,905	57,000	60,430	-
Total Municipal Court	226,360	214,410	215,750	147,375
Total Judicial	226,360	214,410	215,750	147,375
Public Works				
Streets Construction				
Personal Services	184,380	254,640	254,640	263,600
Contract Services	12,501	12,220	10,320	14,720
Supplies and Materials	24,448	40,400	37,405	40,400
Capital Outlay	300,405	442,330	442,330	53,000
Total Streets	521,734	749,590	744,695	371,720
Streets Maintenance				
Personal Services	390,672	380,260	312,313	307,000
Contract Services	26,793	30,510	27,198	33,510
Supplies and Materials	84,100	103,300	94,154	106,300
Capital Outlay	6,808	208,935	208,935	-
Total Streets	508,372	723,005	642,600	446,810

City of Dahlonega, Georgia
General Fund
Schedule of Expenditures

	2013 Actual	2014 Amended Budget	FY 2014 Projected	FY 2015 Adopted
Shop				
Personal Services	56,343	63,050	63,050	60,320
Contract Services	2,456	3,420	7,563	7,420
Supplies and Materials	11,101	23,550	13,998	30,550
Total Shop	69,901	90,020	84,611	98,290
Cemetery				
Personal Services	68,828	47,370	47,370	37,050
Contract Services	2,565	1,950	10,950	1,950
Supplies and Materials	6,671	8,850	6,926	9,350
Capital Outlay	12,566	-	-	-
Total Cemetery	90,629	58,170	65,246	48,350
Total Public Works	1,190,636	1,620,785	1,537,152	965,170
Parks				
Contract Services	2,320	11,290	1,290	6,290
Supplies and Materials	18,969	6,370	7,325	21,370
Capital Outlay	3,666	8,000	8,000	-
Total Parks	24,954	25,660	16,615	27,660
Housing and Development				
Inspection, Planning, and Enforcement				
Personal Services	150,682	170,820	171,862	178,000
Contract Services	16,481	18,480	35,312	35,860
Supplies and Materials	5,404	7,350	5,949	9,350
Capital Outlay	4,795	-	-	25,000
Total Inspection, Planning, Enforcement	177,363	196,650	213,123	248,210

City of Dahlonega, Georgia
General Fund
Schedule of Expenditures

	2013 Actual	2014 Amended Budget	FY 2014 Projected	FY 2015 Adopted
Downtown Development Authority				
Payments to Other Agencies	157,150	157,150	157,150	157,150
Total Housing and Development	334,513	353,800	370,273	405,360
Interfund Transfers	447,737	434,292	434,292	468,292
Contingency - Personal Services	-	-	-	-
Contingency	-	-	-	-
Total Expenditures Net of Transfers	$ 3,513,674	$ 3,683,810	$ 3,555,460	$ 3,236,547

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

	2013 Actual	2014 Amended Budget	FY 2014 Estimate	FY 2015 Adopted
REVENUES				
Safety Grant	$ 12,000	$ 12,000	$ 12,000	$ 12,000
Wellness Grant	5,000	5,000	5,000	5,000
Diving Bell Grant	-		-	-
Diving Bell Private Donations	-	-	-	-
Interest	271	-	100	-
Total Revenues	17,271	17,000	17,100	17,000
EXPENDITURES				
Safety Grant	12,000	12,000	12,000	12,000
Wellness Grant	4,961	5,000	5,000	5,000
Diving Bell	40,070	-	-	-
Total Expenditures	57,031	17,000	17,000	17,000
OTHER FINANCING SOURCES (USES)				
Transfers In				
Streetscape Capital Projects Fund	-	-	-	-
Operating Transfer In/(Out)	-	-	-	(35,000)
Total Other Financing Sources/(Uses)	-	-	-	(35,000)
Excess/(Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(39,760)	-	100	(35,000)
Fund Balance October 1	76,776	37,016	37,016	37,116
Fund Balance September 30	$ 37,016	$ 37,016	$ 37,116	$ 2,116

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

	2013 Actual	2014 Amended Budget	FY 2014 Estimate	FY 2015 Adopted
REVENUES				
Hotel / Motel tax	$ 154,565	$ 160,000	$ 158,000	$ 160,000
Total Revenues	154,565	160,000	158,000	160,000
EXPENDITURES				
Pur. Services - Tourism	154,565	160,000	158,000	160,000
Total Expenditures	$ 154,565	$ 160,000	$ 158,000	$ 160,000

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

	2013 Actual	2014 Amended Budget	FY 2014 Estimate	FY 2015 Adopted
REVENUES				
SPLOST Revenues	$ 506,506	$ 262,500	$ 246,316	$ -
SPLOST Revenues 2014	$ -	$ 250,000	$ 196,000	$ 468,000
SPLOST Interest	123	150	100	150
Total Revenues	506,629	512,650	442,416	468,150
OTHER FINANCING SOURCES (USES)				
Transfers Out				
Water & Sewer Fund	(540,000)	(262,500)	(335,096)	-
Excess/ (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(33,371)	250,150	107,320	468,150
Fund Balance October 1	122,135	88,764	88,764	196,084
Fund Balance September 30	$ 88,764	$ 338,914	$ 196,084	$ 664,234

CITY OF DAHLONEGA, GEORGIA

Downtown Development Authority

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2013 Actual	2014 Amended Budget	FY 2014 Projected	2015 Adopted
REVENUES				
Intergovernmental	$ 157,150	$ 157,150	$ 157,150	$ 157,150
Charges for Services	-	-	-	-
Interest	560	700	300	300
Contributions	2,391	1,500	1,455	1,500
Other	391	-	-	-
Total Revenues	160,492	159,350	158,905	158,950
EXPENDITURES				
Current				
Housing and Development				
Personal Services	116,107	120,710	120,710	125,410
Professional Services	61,673	42,030	54,460	45,730
Supplies and Materials	9,946	7,400	6,577	5,900
Total Expenditures	187,726	170,140	181,747	177,040
Excess/ (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(27,234)	(10,790)	(22,842)	(18,090)
Fund Balance October 1	193,494	166,260	166,260	143,418
Fund Balance September 30	$ 166,260	$ 155,470	$ 143,418	$ 125,328

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

	2013 Actual	2014 Amended Budget	FY 2014 Estimate	FY 2015 Adopted	FY 2016 Proposed
REVENUES					
TE Pedestrian and Landscape (9104)	$ -	$ 101,000	$ 76,350	$ 24,650	$ -
* GA DOT TE Grant 2010 (10681)	-	500,000	-	-	500,000
* Congressional Allocation (8912)	-	369,741	-	369,741	-
Tiger II Grant	350,710	-	-	-	-
FHWA Trans (8912)	-	90,454	-	90,454	-
Total Revenues	350,710	1,061,195	76,350	484,845	500,000
EXPENDITURES					
TE Pedestrian and Landscape (9104)	-	126,250	76,350	49,900	-
* GA DOT TE Grant 2010 (10681)	-	600,000	-	-	600,000
* Congressional Allocation (8912)	-	612,176	-	462,176	-
Tiger II Grant	382,479	-	-	-	-
FHWA Trans (8912)	-	90,454	-	90,454	-
Phase I Construction Utility Relocation				250,000	-
Phase I Construction ROW				270,000	-
Phase I Construction Costs					670,000
Total Expenditures	382,479	1,428,880	76,350	1,122,530	1,270,000
OTHER FINANCING SOURCES (USES)					
Transfers In					
Multiple Grant Fund	-	-	-	35,000	-
General Fund - Using Fund Balance	163,445	150,000	150,000	184,000	-
Total Other Financing Sources (Uses)	163,445	150,000	150,000	219,000	-
Excess/(Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	131,676	(217,685)	150,000	(418,685)	(770,000)
Fund Balance October 1	137,593	269,269	269,269	419,269	584
Fund Balance September 30	$ 269,269	$ 51,584	$ 419,269	$ 584	$ (769,416)

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

	2013 Actual	2014 Amended Budget	2014 Projected Budget	2015 Adopted
OPERATING REVENUES				
Charges for Services				
Water Sales	$ 2,022,573	$ 2,145,000	$ 1,945,000	$ 2,545,040
Sewer Charges	1,399,668	1,480,000	1,340,000	1,502,823
Connection Fees	470,285	677,920	643,000	125,000
Other	4,725	23,490	9,100	22,900
Total Operating Revenues	3,897,250	4,326,410	3,937,100	4,195,763
OPERATING EXPENSES				
Cost of Sales and Services				
Professional Services	75,345	84,500	135,892	80,990
Disposal	28,711	35,000	24,000	35,000
Repairs	45,188	78,000	57,000	80,000
Rentals	3,994	3,500	4,093	7,000
Insurance	67,731	74,480	65,152	71,120
Communications	13,169	12,100	11,855	12,100
Advertising	811	1,400	86	1,400
Printing	1,990	40,000	16,269	40,280
Travel	-	8,800	-	8,800
Dues & Fees	1,991	3,800	1,851	4,420
Education/Training	1,384	-	1,001	2,000
Postage	10,928	10,300	8,142	10,300
Small Equipment	7,263	20,500	6,200	17,000
General Supplies	177,810	95,000	96,039	95,000
Water & Sewer Supplies	23,902	20,500	25,035	23,500
Grinder Pump Supplies	26,260	2,000	6,000	2,000
Propane/Natural Gas	469	800	800	800
Electricity	311,525	324,180	305,000	342,330
Fuel	22,000	25,500	19,337	28,060
Lab Supplies	3,471	6,900	4,000	7,460
Chemicals	6,092	83,000	80,000	85,000
Credit Card Processing Fees	1,697	-	1,659	-
Total Cost of Sales and Services	831,731	930,260	869,411	954,560
Personal Services				
Personal Services Increases	-	-	-	-
Social Security Tax	43,180	49,100	49,100	49,600
Group Insurance	157,049	191,250	191,250	191,300
Retirement	132,099	159,430	159,430	140,100
Worker Compensation	21,738	25,650	25,650	22,130
Salary & Wages	584,638	593,820	593,820	625,000
Overtime	24,395	48,000	48,000	24,200
Total Personnel Services	963,100	1,067,250	1,067,250	1,052,330

City of Dahlonega, Georgia

Water & Sewer Enterprise Fund

SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET ASSETS

	2013 Actual	2014 Amended Budget	2014 Projected Budget	2015 Adopted
Depreciation	1,728,315	1,768,427	1,768,427	1,768,427
Total Operating Expenses	3,523,146	3,765,937	3,705,088	3,775,317
Operating Income (Loss)	374,105	560,473	232,012	420,446
NON-OPERATING REVENUES				
Interest Revenue	111,991	108,961	104,000	104,500
Gain (Loss) on Sale of Assets	(3,445)	-	(34,000)	-
Total Non-Operating Revenues	108,546	108,961	70,000	104,500
NON-OPERATING EXPENSES				
Capital	-	292,000	292,000	122,200
Bond Insurance Expense	18,700	-	-	-
Interest Expenses				
GEFA	352,958	327,240	327,240	298,033
2008 Bond	1,356,289	1,328,170	1,328,170	1,295,030
Total Non-Operating Expenses	1,727,947	1,947,410	1,947,410	1,715,263
Net Income (Loss) Before Transfers	(1,245,297)	(1,277,976)	(1,645,398)	(1,190,317)
TRANSFERS IN (OUT)				
General Fund	284,292	284,292	284,292	284,292
SPLOST	540,000	262,500	262,500	-
Total Transfers In (Out)	824,292	546,792	546,792	284,292
Unrealized Loss on Property Held	-	-	-	-
Change in Net Assets	(421,005)	(731,184)	(1,098,606)	(906,025)
Add Back Capital	-	292,000	292,000	122,200
Unrestricted Net Assets, October 1	3,112,008	2,691,003	2,691,003	1,884,397
Unrestricted Net Assets, September 30	$ 2,691,003	$ 2,251,819	$ 1,884,397	$ 1,100,572

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

	2013 Actual	2014 Budget	FY 2014 Projected	2015 Adopted
OPERATING REVENUES				
Charges for Services				
Sanitation Fees	$ 571,478	$ 565,000	$ 570,000	$ 570,000
OPERATING EXPENSES				
Cost of Sales and Services				
Professional	$ 384	$ 700	$ 200	$ 200
Disposal	95,957	100,000	95,000	169,200
Repairs	14,124	9,500	12,000	20,000
Rentals	-	-	-	-
Insurance	12,745	12,600	10,000	9,660
Communications	408	500	400	400
Advertising	99	400	250	500
Education/Training	-	350	-	250
Small Equipment	5,480	3,000	2,000	2,000
General Supplies	10,539	32,500	5,000	43,500
Water & Sewer supplies	372	-	366	-
Electricity	250	260	200	260
Gasoline	33,129	42,000	30,000	32,000
Total Cost of Sales and Services	173,487	201,810	155,416	277,970
Personal Services				
Social Security Tax	11,635	17,660	12,000	16,700
Group Insurance	43,127	89,060	85,000	94,400
Retirement	35,542	57,390	55,000	47,100
Worker Compensation	6,474	10,400	10,000	9,600
Salary & Wages	147,849	214,860	240,000	215,000
Overtime	1,764	16,000	10,000	2,400
Total Personal Services	246,391	405,370	412,000	385,200
*Depreciation & Capital	60,565	127,879	130,860	85,860
Total Operating Expenses	480,443	735,059	698,276	749,030
Operating Income (Loss)	91,035	(170,059)	(128,276)	(179,030)
NON-OPERATING REVENUES				
Interest Revenue	435	370	200	150
Miscellaneous Revenue	-	-	-	-
Total Non-Operating Revenues	435	370	200	150
Change in Net Assets	91,470	(169,689)	(128,076)	(178,880)
Add Back Capital	-	69,000	69,000	24,000
Unrestricted Net Assets, October 1	205,549	297,019	297,019	237,943
Unrestricted Net Assets, September 30	$ 297,019	$ 196,330	$ 237,943	$ 83,063