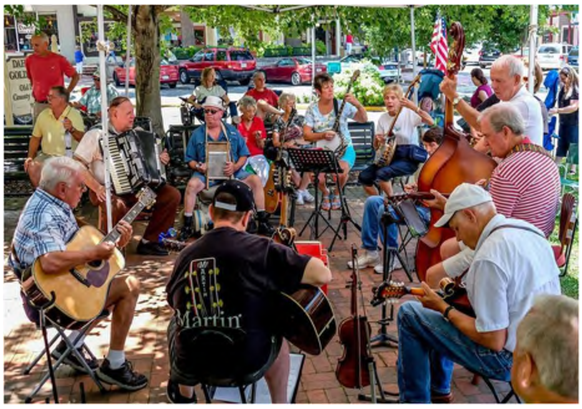
Annual Budget

For the Fiscal Year Ended September 30, 2018

DAHLONEGA, GEORGIA, USA



GREAT AMERICAN MAIN STREET AWARD 2016

MAIN STREET NATIONAL TRUST for HISTORIC PRESERVATION

TREE CITY USA®

Certified City of Ethics

MAIN STREET AMERICA™ 2016 Accredited

GEORGIA MAIN STREET

PRESERVE AMERICA Explore and Enjoy Our Heritage

SITE OF THE FIRST MAJOR US GOLD RUSH

CITY OF DAHLONEGA

TABLE OF CONTENTS

FY 2018 BUDGET

CITY OF DAHLONEGA

BUDGET MEMORANDUM

FY 2018

Budget Highlights

No property tax or solid waste rate change is proposed. Water/sewer tap fees are proposed to remain as they have been since 2011, although they could be defended if higher. An increase of 4% is proposed for the water/sewage rates, except for the residential customer class which will remain unchanged. A new rate class is proposed for Institutional customers (federal, state, county, city, churches, schools and universities) because peak demand profiles are different than other customer groups.

The largest item impacting FY 2018 expenses is an anticipated 25% increase in health insurance premiums, if the City stays with the Georgia Municipal Association's program. This would impact virtually all departments and funds. Its impacts are shown as part of the budget because this is best currently available information. A Request for Proposals is under development and is soon to be issued for an independent benefits consultant to aid the City in comprehensively evaluating its overall benefits program including viable health insurance options. Savings are anticipated, but are currently not known. As changes are made during the enrollment period the budget will be amended.

Budget Perspective

The City of Dahlonega is a public legal entity incorporated in Georgia. It is one of over 500 cities found in the state's 159 counties. There are more than 130 cities larger in population size in Georgia.

Like other corporations it:

1) owns and manages assets of benefit to residents, businesses and the public at large;
2) provides a range of services/products; and
3) develops and administers an annual budget to further the first two purposes.

However, because it is not a business corporation, its purpose does not include stock value, profits or retained earnings in a business sense. As a result, its form of accounting is different. One example is that depreciation is an allowable tax deduction for businesses, which dramatically effects the bottom line, but is not for cities. Depreciation of Dahlonega's infrastructure is not based on the likely costs of current replacement, but on historic cost at time of purchase. In many cases the purchase was quite some time ago. The replacement value of assets owned and managed by the City is approximately $90 million.

Also, its fiscal year does not coincide with the calendar year. Dahlonega has used a fiscal year from October 1 to September 30 of the following year for many years, because of the timing of property tax collection. In this way, the majority of revenues come in the first and second quarter of the fiscal year, instead of at the very end. This helps the City from a cash management standpoint and allows it to maintain a respectable six-month operating reserve.

Characteristics of communities, even of similar population size, vary widely because of location, history, service base, topography, type of employment opportunities, and many other factors. As an example, Dahlonega in its early days had larger population than Atlanta and Chicago combined (1840). Today it is the fourth smallest city in the United States to have a state university headquartered in the community. At the same time, it is one of the most popular downtowns in the country. It is one of less than 100 Great American Main Street communities and one of only four in Georgia.

Governmental budgets and financial statements cannot be properly viewed in isolation. Needs within a community change from year to year, particularly as capital projects (generally land, buildings major equipment and infrastructure improvements) are purchased. The total budget across all funds generally grows over time and has episodes of marked change. FY 2017 is an example of this with several major capital expenditures (wastewater treatment plant upgrades, Streetscape readiness projects, pump station repairs and replacement waterlines). The City Council provides policy direction and makes decisions on major items. City staff administer and provide day-to-day operations representing roughly $10 million in combined annual revenues and expenditures.

To better anticipate needs that might vary from year to year, the Dahlonega Budget includes a five-year look ahead for capital project needs. Although this is not binding and does not commit Council to specific actions, at any given time it provides the best available information about the City's known needs and plans moving ahead.

<u>Budget Overview</u>

The Dahlonega FY 2018 Budget consists of the following statements:

- Schedule of Revenues, Expenditures and Changes in Fund Balances for the General Fund, Hotel/Motel Tax Special Revenue Fund, and Capital Projects Funds (General Government, Grants, and SPLOST)
- Schedule of Revenues, Expenses and Changes in Net Position for the Water and Sewage Enterprise Fund and the Solid Waste Enterprise Fund
- Schedule of Revenues, Expenditures, and Changes in Fund Balance for the Downtown Development Authority (Component Unit)

Each provides summaries by departments within related funds for Personal Services (wages and benefits to City employees for most of the work), Contract Services (payments to others via contract for other generally specialized work), Supplies and Materials (the stuff needed to do the work), and Capital Outlay (specialized expensive equipment).

The City's Five-Year Capital Improvement Program is presented as part of the Budget and includes cash flow projections, capital projects, debt service projections, and operating capital for the current year and four-year look ahead.

<u>Guiding Principles for Budget Administration</u>

In administering the annual City budget staff work diligently to:

- Offer a friendly value-oriented approach to our customers (businesses, residents and guests to the community);
- Assure necessary procedural checks and balances are in place and routinely practiced;
- Promote collaboration and synergy in dealings with community partners (Lumpkin County Board of Commissioners, Lumpkin County Development Authority, Lumpkin County Water and Sewer Authority, University of North Georgia, and Chamber of Commerce);
- Be honest, responsive and transparent in dealings with the public;
- Identify and assign costs to the benefiting parties and charge defensible administrative fees to reduce the tax burden otherwise required;
- Value diverse perspectives and ideas;
- Develop a wide range of funding sources;
- Actively engage in public outreach and engagement;

- Be professional and business-like in negotiations;
- Consistently deliver high quality work products at best practical cost;
- Anticipate needs in advance and respond timely in periods of crisis;
- Bring a balanced approach to debt to make timely and cost-effective capital improvements;
- Load-level work load among cross-trained staff;
- Responsibly steward public trust and monies;
- Promote growth and expansion of existing businesses and foster new ones to further diversify the local economy; and
- Leverage limited means to maximum effect.

Budget Discussion

The City is in good financial shape and has many exciting, but unknown opportunities and challenges awaiting it. Just like in budgets of families or businesses, good fiscal management preserves options and allows timely decision-making. Narrative discussion is offered here to give better understanding of the FY 2018 budget.

General Fund

This is the City's basic operating fund and is a catch-all for everything not accounted for in other funds. Revenues include taxes and fees from a variety of sources. The largest revenue source is real estate property tax. Two one-mil increases in the millage rate were approved in FY 2016 (to fund road and infrastructure projects) and in FY 2017 (to fund public safety). No increase in property tax is needed or recommended for FY 2018. Land and building values as reflected in the tax digest have not grown sufficiently to warrant tax reduction either. For a variety of reasons more than 150 of Georgia's cities have municipal millage rates higher than Dahlonega (6.781 mils).

Hotel/Motel Tax Fund

This is a Special Revenue Fund of the City, which is responsible for showing compliance with State requirements for use of lodging accommodations tax (typically known as hotel/motel tax). The budget shows 5% being assigned for contractual purposes to the Chamber of Commerce to provide Tourism-related services. It also shows the additional 3% tax effective October 1, 2017, as separate financing for Tourism Product Development and other tourism-related projects.

Water & Sewer Fund

This is an Enterprise Fund or quasi-utility of the City, which manages vital City infrastructure in the production and distribution of high quality public water and in the collection and treatment of industrial and domestic sewer. The FY 2018 budget continues a multi-year approach to make this fund stable and self-sustaining. The subsidy from the General Fund will again be reduced by an additional $90,000 this year, so that this will be the first year of no General Fund subsidy in many years. This allows the General Fund to better focus on non-enterprise type services and activities, and reduces pressure for further tax increases. This is important in a county-seat, university community where so much of the property served is not on the tax digest.

The budget also continues implementation of the third year of a three-year alternative to a sharp water/sewer rate increase, which would have otherwise occurred in FY 2016. At the time, the Council faced the option of a 17% increase, but chose instead to implement it as 7%, 5% and 4% over three years. FY 2018 water and sewer rates are budgeted to increase by 4%, except for the residential customer class which remain unchanged.

The rate study details how the City could legally defend charging more for the capital recovery charges (water and sewer tap fees) than it does currently, but does not recommend doing so. Accordingly, no increase to tap fees is proposed although the method of applying them to various uses is recommended for change. The study also recommends creation of a new Institutional rate class, because the demand characteristics are different than for Residential, Commercial and Industrial customers. As has been typical in past years, revisions to the Water/Sewer Rate Ordinance will accompany the budget process with an effective date of October 1, 2017, which is the beginning of the new fiscal year.

Solid Waste Enterprise Fund

The Solid Waste Fund is also an Enterprise Fund of the City. It functions to provide household and commercial solid waste collection, disposal and residential recycling services. A significant rate increase in FY 2017 was priced to cover its operating costs, which includes depreciation. No change to rates is proposed for FY 2018. However, a $40,000 subsidy from the general fund is recommended.

No change to staffing is proposed. There are also no redundant positions to be eliminated. Additional residential and commercial accounts can be absorbed along existing routes. However, a replacement truck is needed for the cardboard route. This vehicle barely runs and is not worth further repair. Recommendation is for 5-year lease purchase of a new daily commercial vehicle with a typical service life of 10-15 years. This will allow the current daily front line vehicle to roll down to cardboard duty.

Downtown Development Authority (DDA)

The FY 2017 budget moved responsibility for landscaping on the downtown square and for the Parking Ambassadors to the DDA, and this is continued in the FY 2018 budget. Depending on when and how the DDA director and City Marshal positions are filled, the parking enforcement function may be moved to the budget of the City Marshal by budget amendment as part of general code enforcement.

Five-Year Capital Improvement Program

As did the FY 2017 Budget, the FY 2018 Budget includes a forward-looking planning tool known as the Capital Improvements Program. It is based on the recent update of the Comprehensive Plan and other known needs in the community. It catalogs major capital needs the City will likely face in coming years for purchases, projects or programs costing over $20,000. Some of these are specific known projects. Others are more in the line of a self-insurance escrow. As an example, the City owns and maintains two bridges. We do not know now what type repairs will be needed or when, but it is reasonable to anticipate some expenditure over time.

The largest projects identified for general government needs are repairs to storm drains. Two projects combined represent roughly one-fifth of the total $4.5 million anticipated to be needed over the period. An additional $400,000 is programmed for other storm water needs. The list is broad, but is not complete. It does not include other beneficial, but not vital, items like a new City Hall, conference center, or parking deck. This does not mean those cannot happen, but that a series of other decisions will have to be made.

The Water & Sewer Fund Capital Projects Budget anticipates roughly $10 million in known needs over the five-year program. Much of this relates to replacement of older water and sewer lines, maintenance of our many pump stations, or upgrades in pipe size to serve growth in the University area.

The Operating Capital Budgets for the General and Water & Sewer Fund show known capital purchases under $20,000. These are incorporated in annual operating budgets each year.

Capital Projects of the General, Water & Sewer, and Solid Waste Funds impact debt service and projected cashflow from year to year. These impacts are shown in the Five-Year Debt Projections and Five-Year Cash Flow Projections. Shortfalls are anticipated by FY 2022, but hopefully, citizens will approve another renewal of the county-wide Special Purpose Local Option Sales Tax. If approved, it would significantly help the City have the infrastructure it needs as the economic core of Lumpkin County.

CITY OF DAHLONEGA, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

	FY 2016 Actual	FY2017 Original Budget	FY2017 Amended Budget	FY2018 Budget
REVENUES				
Taxes	$ 3,198,809	$ 3,303,394	$ 3,326,394	$ 3,344,896
Licenses and permits	139,407	137,500	149,500	145,500
Fines, fees and forfeitures	93,033	170,000	171,000	171,000
Charges for services	66,500	61,000	61,000	45,000
Intergovernmental	33,239	18,600	22,600	18,600
Interest	15,280	10,000	10,000	14,000
Other	14,906	11,600	11,600	11,600
Total revenues	3,561,174	3,712,094	3,752,094	3,750,596
EXPENDITURES				
Current				
General Government	1,141,022	1,261,895	1,338,895	1,435,951
Judicial	186,303	203,299	203,299	210,282
Public Safety	48,686	202,400	202,400	259,356
Public Works	1,013,774	1,069,710	1,100,460	1,139,057
Culture and Recreation	32,190	42,170	42,170	33,646
Housing and Development	411,562	567,620	562,720	708,383
Total expenditures	2,833,537	3,347,094	3,449,944	3,786,674
Excess of revenues over expenditures	727,637	365,000	302,150	(36,078)
Other financing sources (uses)				
Transfers in (out)				
Grant Capital Projects Fund	(150,000)	(223,128)	(283,128)	(220,000)
Gen Govt Capital Projects Fund	(51,319)	(328,000)	(268,000)	(408,000)
Water and Sewage Fund	(189,528)	(90,000)	(90,000)	0
Solid Waste Fund	0	0	0	(40,000)
Proceeds from sale of assets	7,814	0	0	0
Contingency	0	(200,000)	(194,000)	(67,518)
Appropriations from fund balance	0	476,128	532,978	771,597
Total other financing sources (uses)	(383,033)	(365,000)	(302,150)	36,079
Excess (deficiency) of revenues over (under) expenditures and other finances sources (uses)	344,604	0	0	0
Subtract appropriated fund balance	0	(476,128)	(532,978)	(771,597)
Fund balances, October 1	3,808,587	4,153,191	4,153,191	3,620,213
Fund balances, September 30	$ 4,153,191	$ 3,677,063	$ 3,620,213	$ 2,848,617

CITY OF DAHLONEGA, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES

	FY2016 Actual	FY 2017 Original Budget	FY 2017 Amended Budget	FY 2018 Budget
REVENUES				
Taxes	*mil=5.781*	*mil=6.781*	*mil=6.781*	*mil=6.589*
General property taxes				
Property tax	$ 1,052,795	$ 1,194,904	$ 1,228,904	$ 1,232,796
Real estate transfer tax	14,927	14,500	14,500	13,500
Motor vehicle tax	167,414	147,890	147,890	147,000
Cost, penalties, and interest	7,092	6,000	8,000	12,000
Total general property taxes	1,242,228	1,363,294	1,399,294	1,405,296
Local option sales tax	784,700	770,000	770,000	780,000
Franchise tax	542,288	532,600	520,600	522,000
Insurance premium tax	302,046	300,000	328,000	328,000
Alcoholic beverage excise tax	198,166	190,000	190,000	195,000
Occupational tax	120,042	140,000	111,000	108,000
Other taxes	9,339	7,500	7,500	6,600
Total taxes	3,198,809	3,303,394	3,326,394	3,344,896
Licenses and Permits				
Alcohol licenses	103,745	101,800	113,800	113,800
Building permits	35,662	35,700	35,700	31,700
Total licenses and permits	139,407	137,500	149,500	145,500
Fines, fees and forfeitures	93,033	170,000	171,000	171,000
Charges for Services				
Cemetery	66,500	61,000	61,000	45,000
Other	0	0	0	0
Total charges for services	66,500	61,000	61,000	45,000
Intergovernmental	33,239	18,600	22,600	18,600
Interest	15,280	10,000	10,000	14,000
Other	14,906	11,600	11,600	11,600
Total revenues	$ 3,561,174	$ 3,712,094	$ 3,752,094	$ 3,750,596

CITY OF DAHLONEGA, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES

	FY 2016 Actual	FY 2017 Original Budget	FY 2017 Amended Budget	FY 2018 Budget
EXPENDITURES				
General Government				
Legislative				
Personal services	$ 110,303	$ 122,404	$ 122,404	$ 123,330
Contract services	59,659	64,090	64,490	67,437
Supplies and materials	2,789	9,200	27,800	4,000
Total Legislative	172,751	195,694	214,694	194,767
Executive				
Personal services	177,626	204,094	204,094	217,899
Contract services	31,043	28,050	28,050	26,999
Supplies and materials	1,645	4,900	4,900	5,850
Capital outlay	0	0	0	0
Total Executive	210,314	237,044	237,044	250,747
Elections				
Personal services	0	0	0	0
Contract services	8,645	15,200	15,200	15,200
Supplies and materials	0	250	250	250
Total Elections	8,645	15,450	15,450	15,450
General Administration				
Personal services	266,709	391,507	391,507	487,993
Contract services	420,609	364,400	420,400	442,144
Supplies and materials	44,497	49,800	59,800	44,850
Capital outlay	17,497	8,000	0	0
Total General Administration	749,312	813,707	871,707	974,986
Total General Government	1,141,022	1,261,895	1,338,895	1,435,951
Judicial				
Municipal Court				
Personal services	41,207	63,499	63,149	68,932
Contract services	135,538	128,800	129,150	129,150
Supplies and materials	988	2,000	2,000	3,200
Payments to other agencies	8,570	9,000	9,000	9,000
Total Judicial	186,303	203,299	203,299	210,282

CITY OF DAHLONEGA, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES

	FY 2016 Actual	FY 2017 Original Budget	FY 2017 Amended Budget	FY 2018 Budget
Public Safety				
Law Enforcement				
Personal services	$ 0	$ 0	$ 0	$ 100,156
Contract services	47,858	202,400	176,400	76,600
Supplies and materials	827	0	6,000	24,600
Payments to other agencies	0	0	20,000	58,000
Total Public Safety	48,686	202,400	202,400	259,356
Public Works				
Street Construction				
Personal services	526,326	706,851	706,851	738,770
Contract services	71,849	53,080	63,830	54,962
Supplies and materials	152,323	154,900	144,150	158,450
Capital outlay	123,431	9,000	34,850	32,000
Total Street Construction	873,929	923,831	949,681	984,182
Shop Department				
Personal services	55,587	64,171	64,171	67,500
Contract services	5,449	5,360	10,760	5,242
Supplies and materials	22,872	22,500	17,100	17,500
Capital outlay	0	0	0	8,000
Total Shop Department	83,908	92,031	92,031	98,242
Cemetery				
Personal services	36,061	40,808	40,808	43,233
Contract services	11,845	1,690	6,940	2,350
Supplies and materials	8,031	11,350	11,000	11,050
Total Cemetery	55,937	53,848	58,748	56,633
Total Public Works	1,013,774	1,069,710	1,100,460	1,139,057
Culture and Recreation				
Parks				
Contract services	5,749	20,100	20,100	12,576
Supplies and materials	19,441	22,070	22,070	21,070
Capital outlay	7,000	0	0	0
Total Culture and Recreation	32,190	42,170	42,170	33,646

CITY OF DAHLONEGA, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES

	FY 2016 Actual	FY 2017 Original Budget	FY 2017 Amended Budget	FY 2018 Budget
Housing and Development				
Planning and Inspections				
Personal services	$ 203,661	$ 175,981	$ 175,981	$ 187,810
Contract services	16,175	56,500	52,100	100,637
Supplies and materials	10,566	9,875	9,375	9,175
Capital outlay	0	0	0	0
Total Planning and Inspections	230,402	242,356	237,456	297,622
Downtown Development Authority				
Payment to others	181,160	325,264	325,264	410,761
Total Housing and Development	411,562	567,620	562,720	708,383
Total expenditures	$ 2,833,537	$ 3,347,094	$ 3,449,944	$ 3,786,674

CITY OF DAHLONEGA, GEORGIA

HOTEL/MOTEL TAX SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

	FY 2016 Actual	FY 2017 Original Budget	FY 2017 Amended Budget	FY 2018 Budget
REVENUES				
Hotel/Motel taxes (5%)	$ 227,188	$ 210,000	$ 210,000	$ 219,220
Hotel/Motel taxes (3%)	0	0	0	131,530
Total revenues	227,188	210,000	210,000	350,750
EXPENDITURES				
Housing and Development				
Tourism				
Chamber of Commerce (5%)	227,188	210,000	210,000	219,220
Total expenditures	227,188	210,000	210,000	219,220
Other financing sources (uses)				
Transfers in (out)				
GG Capital Projects Fund (3%)	0	0	0	(131,530)
Total other financing sources (uses)	0	0	0	(131,530)
Excess (deficiency) of revenues over (under) expenditures	0	0	0	0
Fund balances, October 1	0	0	0	0
Fund balances, September 30	$ 0	$ 0	$ 0	$ 0

CITY OF DAHLONEGA, GEORGIA

GENERAL GOVERNMENT CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

	FY 2016 Actual	FY 2017 Original Budget	FY 2017 Amended Budget	FY 2018 Budget
REVENUES				
Intergovernmental	$ 0	$ 0	$ 0	$ 0
Interest	0	0	0	0
Total revenues	0	0	0	0
EXPENDITURES				
Capital Outlay**	0	328,000	268,000	539,530
Total expenditures	0	328,000	268,000	539,530
Excess (deficiency) of revenues over (under) expenditures	0	(328,000)	(268,000)	(539,530)
Other financing sources				
Transfers in				
General Fund	51,319	328,000	268,000	408,000
Hotel/Motel Tax Fund	0	0	0	131,530
Appropriations from fund balance	0	0	0	0
Total other financing sources	51,319	328,000	268,000	539,530
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	51,319	0	0	0
Subtract appropriated fund balance	0	0	0	0
Fund balances, October 1	0	51,319	51,319	51,319
Fund balances, September 30	$ 51,319	$ 51,319	$ 51,319	$ 51,319

Capital Outlay**	
4-Door Truck 4x4	$ 28,000
Stormwater Projects	80,000
Bridge Maintenance Program	25,000
Crosswalks/Sidewalk Program	50,000
Facilities & Property Program	50,000
Storm Drain - Park Street (Design)	30,000
Roof - City Hall	30,000
Vehicle - Public Safety	45,000
Financial Software	70,000
Tourism Projects	131,530
Total capital outlay	$ 539,530

CITY OF DAHLONEGA, GEORGIA
GRANT CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

	FY 2016 Actual	FY 2017 Original Budget	FY 2017 Amended Budget	FY 2018 Budget
REVENUES				
Intergovernmental - GDOT				
TE Grant (Streetscape)	$ 0	$ 500,000	$ 500,000	$ 0
LMIG (Streetscape)	0	450,000	450,000	0
FY16 LMIG (OSS)	0	0	21,000	0
FY17 LMIG (Street Paving)	0	0	65,980	0
FY17 LMIG (OSS)	0	0	0	30,000
FY18 LMIG (Street Paving)	0	0	0	70,000
Interest	0	0	0	0
Total revenues	0	950,000	1,036,980	100,000
EXPENDITURES				
Capital Outlay				
Streetscape	275,970	1,450,000	1,450,000	60,000
Street Paving	0	0	114,355	140,000
Street Construction	0	0	0	60,000
OSS Install	0	0	32,625	60,000
Total expenditures	275,970	1,450,000	1,596,980	320,000
Excess (deficiency) of revenues over (under) expenditures	(275,970)	(500,000)	(560,000)	(220,000)
Other financing sources				
Transfers in				
General Fund	150,000	223,128	283,128	220,000
Appropriations from fund balance	0	276,872	276,872	0
Total other financing sources	150,000	500,000	560,000	220,000
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	(125,970)	0	0	0
Subtract appropriated fund balance	0	(276,872)	(276,872)	0
Fund balances, October 1	402,842	276,872	276,872	0
Fund balances, September 30	$ 276,872	$ 0	$ 0	$ 0

CITY OF DAHLONEGA, GEORGIA

2014 SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

	FY 2016 Actual	FY 2017 Original Budget	FY 2017 Amended Budget	FY 2018 Budget
REVENUES				
Intergovernmental	$ 498,132	$ 488,428	$ 488,428	$ 490,820
Interest	1,932	200	200	200
Total revenues	500,064	488,628	488,628	491,020
Other financing sources (uses)				
Transfers out				
Water and Sewage Enterprise Fund	(87,295)	(802,218)	(1,344,143)	(491,020)
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	412,769	(313,590)	(855,515)	0
Fund balances, October 1	442,746	855,515	855,515	0
Fund balances, September 30	$ 855,515	$ 541,925	$ 0	$ 0

CITY OF DAHLONEGA, GEORGIA

WATER AND SEWER ENTERPRISE FUND
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	FY2016 Actual	FY 2017 Original Budget	FY 2017 Amended Budget	FY 2018 Budget
OPERATING REVENUES				
Charges for sales and services				
Water sales	$ 2,548,284	$ 2,474,010	$ 2,527,610	$ 2,709,768
Sewer charges	1,866,708	1,818,730	1,848,730	1,948,058
Tap fees	380,371	200,000	350,000	300,000
Other	78,951	56,000	68,500	56,000
Total operating revenues	4,874,314	4,548,740	4,794,840	5,013,825
OPERATING EXPENSES				
Cost of sales and services	1,138,388	1,235,610	1,289,610	1,428,657
Personal services	1,109,259	1,315,463	1,246,463	1,272,484
Depreciation	1,669,788	1,768,427	1,768,427	1,777,569
Total operating expenses	3,917,436	4,319,500	4,304,500	4,478,710
Operating income (loss)	956,878	229,240	490,340	535,116
Non-operating revenues (expenses)				
Interest revenue	8,800	15,000	9,900	9,900
Loan proceeds	0	1,634,000	2,128,000	0
Interest expense	(1,210,400)	(1,397,829)	(1,397,829)	(1,262,574)
Loss on sale of capital assets	(1,694)	0	0	0
Contingency	0	0	0	0
Capital projects	0	(1,789,000)	(5,957,000)	(617,500)
Total non-operating rev (exp)	(1,203,294)	(1,537,829)	(5,216,929)	(1,870,174)
Net income (loss) before transfers and special items	(246,416)	(1,308,589)	(4,726,589)	(1,335,058)
Special item - change in capitalization threshhold	(71,044)	0	0	0
Transfers in (out)				
General Fund	189,528	90,000	90,000	0
SPLOST Capital Projects Fund	87,295	802,219	1,344,143	491,020
Total transfers in (out)	276,823	892,219	1,434,143	491,020
Change in net position	(40,637)	(416,370)	(3,292,446)	(844,038)
Add back Capital (net loan proceeds)	0	155,000	3,829,000	617,500
Net position, October 1	11,497,257	11,456,620	11,456,620	11,993,174
Net position, September 30	$ 11,456,620	$ 11,195,250	$ 11,993,174	$ 11,766,636

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

	FY2016 Actual	FY 2017 Original Budget	FY 2017 Amended Budget	FY 2018 Budget
REVENUES				
Operating Revenues				
Water revenue	$ 2,548,284	$ 2,474,010	$ 2,527,610	$ 2,709,768
Water taps	192,601	100,000	180,000	150,000
Sewerage revenue	1,856,314	1,808,730	1,838,730	1,938,058
Sewerage taps	187,770	100,000	170,000	150,000
Sewage grinder pumps	10,394	10,000	10,000	10,000
Penalties	58,846	50,000	50,000	50,000
Miscellaneous revenue	20,105	6,000	18,500	6,000
Total operating revenues	4,874,314	4,548,740	4,794,840	5,013,825
Non-operating Revenues				
Interest income	8,800	15,000	9,900	9,900
Gain on sale of assets	0	0	0	0
Transfers in - General Fund	189,528	90,000	90,000	0
Transfers in - SPLOST Fund	87,295	802,219	1,344,143	491,020
Loan proceeds	0	1,634,000	2,128,000	0
Appropriated Net Assets	0	416,370	3,292,446	844,038
Total non-operating revenues	285,623	2,957,589	6,864,489	1,344,958
Total revenues	$ 5,159,937	$ 7,506,329	$ 11,659,329	$ 6,358,783

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

	FY 2016 Actual	FY 2017 Original Budget	FY 2017 Amended Budget	FY 2018 Budget
EXPENSES				
Reservoir Maintenance				
Personal services	$ 0	$ 0	$ 0	$ 0
Contract services	6,190	11,000	32,500	52,500
Supplies and materials	0	0	0	0
Capital Outlay	0	15,000	25,500	0
Total Reservoir Maintenance	6,190	26,000	58,000	52,500
Reservoir				
Personal services	0	0	0	0
Contract services	0	0	0	0
Supplies and materials	0	0	0	0
Debt service	164,032	160,684	160,684	156,923
Capital outaly	0	0	0	0
Total Reservoir	164,032	160,684	160,684	156,923
Water Treatment				
Personal services	346,970	349,795	349,795	358,248
Contract services	144,007	99,080	95,080	99,728
Supplies and materials	258,163	289,750	293,750	279,450
Debt service	955,016	1,039,696	1,039,696	994,690
Capital outlay	0	21,500	11,000	6,000
Total Water Treatment	1,704,157	1,799,821	1,789,321	1,738,117
Distribution & Collection				
Personal services	431,112	574,392	505,392	523,662
Contract services	92,988	123,720	123,720	169,481
Supplies and materials	181,267	185,200	186,200	262,200
Debt service	49,356	151,768	151,768	63,388
Capital outlay	0	23,000	12,000	18,000
Total Distribution & Collection	754,723	1,058,080	979,080	1,036,731
Sewer Treatment				
Personal services	254,065	306,157	306,157	304,134
Contract services	125,970	130,400	160,400	142,820
Supplies and materials	219,254	206,300	206,300	223,300
Debt service	41,996	45,681	45,681	43,702
Capital outlay	0	0	0	32,000
Total Sewer Treatment	641,285	688,538	718,538	745,956

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

	FY 2016 Actual	FY 2017 Original Budget	FY 2017 Amended Budget	FY 2018 Budget
Sewer Lift Stations				
Personal services	77,112	85,119	85,119	86,440
Contract services	45,674	69,360	81,860	81,878
Supplies and materials	64,875	61,300	61,300	61,300
Debt service	0	0	0	3,871
Capital outlay	0	0	0	0
Total Sewer Lift Stations	187,661	215,779	228,279	233,488
Depreciation				
Water Depreciation	1,194,517	1,276,430	1,276,430	1,195,014
Sewer Depreciation	475,271	491,997	491,997	582,555
Total Depreciation	1,669,788	1,768,427	1,768,427	1,777,569
Other Non-operating Expenses				
Loss of sale of assets	72,738	0	0	0
Contingency	0	0	0	0
Total Other Expenses	72,738	0	0	0
Capital Projects				
WW Treatment Plant Upgrade	$ 0	$ 0	$ 3,310,000	$ 0
WM Replacement - Skyline	0	1,634,000	1,634,000	0
Lift Station/Pump Replacements	0	100,000	100,000	150,000
Reservoir Parking/Dock Improv	0	30,000	30,000	0
Meter Replacement Program	0	25,000	25,000	37,500
Pickup Truck (Coll & Dist)	0	0	21,000	25,000
Sewer Jetter	0	0	58,000	0
Flat Bed Dump Truck	0	0	80,000	0
SCADA System Upgrade	0	0	28,000	0
W/S Line Replacement - Park St	0	0	150,000	80,000
OWTP Lift Station Upgrade	0	0	494,000	0
Water Line - County Fuel Center	0	0	27,000	0
Reservoir Park	0	0	0	20,000
Shop Restroom Addition	0	0	0	20,000
Lift Station Rehab - Birch River	0	0	0	30,000
WWTP Building Repairs	0	0	0	35,000
Lift Station Rehab - Owen's Farm	0	0	0	50,000
Trackhoe	0	0	0	70,000
W/S Line Replacement - Other	0	0	0	100,000
Total Capital Projects	0	1,789,000	5,957,000	617,500
Total expenditures	$ 5,200,574	$ 7,506,329	$ 11,659,329	$ 6,358,784

CITY OF DAHLONEGA, GEORGIA
SOLID WASTE ENTERPRISE FUND
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	FY2016 Actual	FY 2017 Original Budget	FY 2017 Amended Budget	FY 2018 Budget
OPERATING REVENUES				
Charges for sales and services	$ 692,998	$ 872,762	$ 888,759	$ 880,000
Other	1,380	1,000	1,000	1,000
Total operating revenues	694,378	873,762	889,759	881,000
OPERATING EXPENSES				
Cost of sales and services	239,729	295,789	307,949	278,104
Personal services	440,005	516,113	516,113	530,368
Depreciation	74,230	61,860	77,857	81,982
Total operating expenses	753,964	873,762	901,919	890,454
Operating income (loss)	(59,586)	0	(12,160)	(9,454)
Non-operating revenues (expenses)				
Interest revenue	191	0	0	300
Gain on sale of capital assets	4,071	0	0	0
Loan proceeds	0	0	0	180,000
Interest expense	0	0	0	(18,540)
Capital	0	(30,000)	(30,000)	(180,000)
Total non-operating rev (exp)	4,262	(30,000)	(30,000)	(18,240)
Transfers in (out)				
General Fund	0	0	0	40,000
Total transfers in (out)	0	0	0	40,000
Change in net position	(55,324)	(30,000)	(42,160)	12,306
Add back Capital (net loan proceeds)	0	30,000	30,000	0
Net position, October 1	449,004	393,680	393,680	381,520
Net position, September 30	$ 393,680	$ 393,680	$ 381,520	$ 393,826

CITY OF DAHLONEGA, GEORGIA

DOWNTOWN DEVELOPMENT AUTHORITY (A COMPONENT UNIT)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

	FY2016 Actual	FY 2017 Original Budget	FY 2017 Amended Budget	FY 2018 Budget
REVENUES				
Charges for services	$ 27,408	6,000	$ 6,000	$ 2,000
Intergovernmental	181,160	325,264	325,264	410,761
Interest	396	150	150	150
Contributions	1,190	0	500	0
Other	454	0	32,290	0
Total revenues	210,607	331,414	364,204	412,911
EXPENDITURES				
Current				
Housing and Development				
Personal services	125,227	214,839	214,839	278,859
Contract services	69,943	102,175	110,095	100,472
Supplies and materials	16,906	14,400	23,480	33,580
Total expenditures	212,077	331,414	348,414	412,911
Other financing sources (uses)				
Appropriations from fund balance	0	0	(15,790)	0
Total other financing sources (uses)	0	0	(15,790)	0
Excess of revenues over (under) expenditures	(1,469)	0	0	0
Subtract appropriated fund balance	0	0	15,790	0
Fund balances, October 1	83,187	81,718	81,718	97,508
Fund balances, September 30	$ 81,718	$ 81,718	$ 97,508	$ 97,508

CITY OF DAHLONEGA, GEORGIA
DOWNTOWN DEVELOPMENT AUTHORITY (A COMPONENT UNIT)
SCHEDULE OF EXPENSES

	FY 2016 Actual	FY 2017 Original Budget	FY 2017 Amended Budget	FY 2018 Budget
EXPENSES				
DDA Operations				
Personal services	$ 125,227	$ 214,839	$ 151,671	$ 196,344
Contract services	23,280	17,725	17,465	21,842
Supplies and materials	5,785	900	900	1,000
Capital Outlay	0	0	0	0
Total DDA Operations	154,292	233,464	170,036	219,186
DDA Programs and Projects				
Personal services	0	0	23,307	22,883
Contract services	31,398	67,000	57,000	57,000
Supplies and materials	8,601	8,500	19,000	19,000
Capital outaly	0	0	0	0
Total DDA Programs and Projects	39,999	75,500	99,307	98,883
Dahlonega 2000				
Personal services	0	0	0	0
Contract services	130	0	14,000	0
Supplies and materials	104	0	0	0
Capital outlay	0	0	0	0
Total Dahlonega 2000	234	0	14,000	0
Film				
Personal services	0	0	0	17,188
Contract services	12,931	14,750	14,750	14,750
Supplies and materials	1,524	1,000	1,000	1,000
Capital outlay	0	0	0	0
Total Film	14,455	15,750	15,750	32,938
Parking				
Personal services	0	0	39,861	42,444
Contract services	2,205	2,700	6,880	6,880
Supplies and materials	892	4,000	2,580	12,580
Capital outlay	0	0	0	0
Total Parking	3,097	6,700	49,321	61,904
Total expenditures	$ 212,077	$ 331,414	$ 348,414	$ 412,911

CITY OF DAHLONEGA
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
FY 2018 – FY 2022

The Capital Improvement Program (CIP) is a forward-looking five-year view of identified capital projects and programs balanced by five-year cash-flow projections.

The CIP is presented as four reports as described below.

- **Cash Flow Projections** present the impact of planned capital projects and related debt to the overall cash position of the funds.
- **Capital Projects** are presented as identified by staff and Council to meet necessary levels of capital investment.
- **Debt Service Projections** are calculated for capital items that are planned to be financed by GEFA loans or capital leases.
- **Operating Capital** is a listing of items that are included in the various funds' operating budgets with a projected cost of $20,000 or less.

CITY OF DAHLONEGA

FY18 FIVE-YEAR ***CASH FLOW PROJECTIONS***

FY19 - FY22 For Planning Purposes Only, Subject to Change

	FY18	FY19	FY20	FY21	FY22	TOTAL
GENERAL FUND / GG CAPT PROJECT FUND						
Beginning Cash Balances (Projected) - *see note 1*	**$ 4,120,000**	*$ 3,415,922*	*$ 2,713,254*	*$ 2,114,678*	*$ 1,177,745*	$ 4,120,000
Less: Operating Reserve	**(937,649)**	*(965,778)*	*(994,752)*	*(1,024,594)*	*(1,055,332)*	(1,055,332)
Beginning Cash Available	**3,182,351**	*2,450,143*	*1,718,503*	*1,090,084*	*122,413*	3,064,668
Current Year Operations:						-
Operating Revenue	**3,750,596**	*3,863,114*	*3,979,007*	*4,098,377*	*4,221,329*	19,912,423
Operating Expenditures	**(3,786,674)**	*(4,034,175)*	*(4,155,200)*	*(4,413,756)*	*(4,680,068)*	(21,069,873)
Capital Project Expenditures	**(759,530)**	*(1,629,161)*	*(873,844)*	*(759,581)*	*(547,372)*	(4,569,487)
Lease Proceeds/GEFA Loan Proceeds	**-**	*970,000*	*352,000*	*-*	*-*	1,322,000
Debt Service	**-**	*(33,303)*	*(78,692)*	*(90,777)*	*(90,777)*	(293,550)
Transfers In(Out):						-
Water & Sewer Enterprise Fund	**-**	*60,000*	*120,000*	*180,000*	*240,000*	600,000
Hotel/Motel Tax Fund	**131,530**	*134,161*	*136,844*	*139,581*	*142,372*	684,488
Solid Waste Enterprise Fund	**(40,000)**	*-*	*-*	*-*	*-*	(40,000)
Ending Available Cash	**2,478,273**	***1,747,476***	***1,119,926***	***153,151***	***(682,882)***	**(682,882)**
Add Back Operating Reserves	**937,649**	*965,778*	*994,752*	*1,024,594*	*1,055,332*	1,055,332
Ending Cash Balances	**$ 3,415,922**	*$ 2,713,254*	*$ 2,114,678*	*$ 1,177,745*	*$ 372,450*	$ 372,450

Note 1: Cash Balances 10/1/17 includes amounts assigned for capital (City Hall Construction $650,000 and Other $100,000)

Assumptions: Operating Reserve: 3-month's budgeted operating revenues (management target is 6 months); Operating Revenue: 3% annual increase; Operating Expenditures: 3% annual increase

CITY OF DAHLONEGA

FY18 FIVE-YEAR *CASH FLOW PROJECTIONS*

FY19 - FY22 For Planning Purposes Only, Subject to Change

	FY18	FY19	FY20	FY21	FY22	TOTAL
WATER & SEWER FUND						
Beginning Cash Balances (Projected) - *see note 1*	**$ 2,000,000**	*$ 2,152,798*	*$ 2,146,303*	*$ 2,258,910*	*$ 1,412,716*	$ 2,000,000
Less: Operating Reserve	**(1,119,677)**	*(1,278,525)*	*(1,342,452)*	*(1,409,574)*	*(1,480,053)*	(1,480,053)
Beginning Cash Available	**880,323**	*874,272*	*803,851*	*849,336*	*(67,337)*	519,947
Current Year Operations:						
Operating Revenue	**5,013,825**	*5,264,516*	*5,527,742*	*5,804,129*	*6,094,336*	27,704,549
Operating Expenses	**(2,701,141)**	*(2,782,175)*	*(2,865,640)*	*(3,085,509)*	*(3,311,974)*	(14,746,439)
Capital Project Expenses:						
Construction in Progress	**-**	-	-	-	-	-
New Projects	**(617,500)**	*(2,315,000)*	*(3,280,250)*	*(2,150,795)*	*(1,545,000)*	(9,908,545)
Lease Proceeds/GEFA Loan Proceeds	**-**	*1,470,000*	*2,563,250*	*1,040,000*	-	5,073,250
Debt Service	**(2,033,407)**	*(2,084,677)*	*(2,223,352)*	*(2,339,864)*	*(2,382,570)*	(11,063,870)
Transfers In(Out):						-
General Fund	**-**	*(60,000)*	*(120,000)*	*(180,000)*	*(240,000)*	(600,000)
SPLOST Capital Projects Fund	**491,020**	*500,840*	*510,857*	*65,844*	-	1,568,562
Ending Available Cash	**1,033,120**	***867,777***	***916,459***	***3,142***	***(1,452,546)***	**(1,452,546)**
Add Back Operating Reserves	**1,119,677**	*1,278,525*	*1,342,452*	*1,409,574*	*1,480,053*	1,480,053
Ending Cash Balances	**$ 2,152,798**	*$ 2,146,303*	*$ 2,258,910*	*$ 1,412,716*	*$ 27,507*	$ 27,507
Projected Coverage (Total Debt)	**1.38**	*1.40*	*1.37*	*1.11*	*1.07*	

Note 1: Cash Balances 10/1/17 includes Cash Reserved for Capital Improvements of $826,000.

Assumptions: Operating Reserve: 3-month's prior year operating revenue (management target is 6 months); Operating Revenue: 5% annual increase; Operating Expenditures: 3% annual increase; Debt Service: GEFA 15-year & Capital Leases 3-year, 3% interest across life of loan.

CITY OF DAHLONEGA

FY18 FIVE-YEAR *CAPITAL PROJECTS* BUDGET

FY19 - FY22 For Planning Purposes Only, Subject to Change

Project Description	Funding Source	Fund	Dept	Prior Year (FY17)	FY18	FY19	FY20	FY21	FY22	TOTAL (FY18-FY22)
GENERAL FUND										
Cemetery Columbarium	GF	1	10	10,000		*40,000*				40,000
OSS Install (LMIG Match)	GF	1	7	11,625	**30,000**	*30,000*	*30,000*	*30,000*	*30,000*	150,000
Street Paving (LMIG Match)	GF	1	7	19,794	**30,000**	*30,000*	*30,000*	*30,000*	*30,000*	150,000
Street Paving (In-house and Contracted Paving)	GF	1	7	28,581	**40,000**	*50,000*	*60,000*	*70,000*	*80,000*	300,000
Pickup Truck 4x4 (Public Works)	GF	1	9	21,000				*25,000*		25,000
North Grove Crosswalk	GF	1		22,000						-
Bridge Maintenance Program	GF	1		25,000	**25,000**	*25,000*	*25,000*	*25,000*	*25,000*	125,000
4-Door Pickup Truck 4x4 (Public Works)	GF	1	7	28,000	**28,000**					28,000
Compact Track Loader (Streets)	GF	1	7	52,000						-
Stormwater Projects (Alternatively funded by Utility)	GF	1		60,000	**80,000**	*80,000*	*80,000*	*80,000*	*80,000*	400,000
Streetscape (City Match)	GF	1	7	500,000	**60,000**	*60,000*	*60,000*	*60,000*	*60,000*	300,000
Wimpy Mill Turn Lane (GDOT Match)	GF	1			**60,000**					60,000
Crosswalk/Sidewalk Program	GF	1			**50,000**	*40,000*	*40,000*	*40,000*	*40,000*	210,000
City-owned Facilities and Properties Program	GF	1			**50,000**	*60,000*	*60,000*	*60,000*	*60,000*	290,000
Storm Drain Installation - Park Street	GEFA15	1			**30,000**	*970,000*				1,000,000
Roof - City Hall	GF	1			**30,000**					30,000
Vehicle - Marked SUV for Public Safety	GF-PS	1			**45,000**					45,000
Financial Software / Hardware Replacement	GF	1	4		**70,000**					70,000
Tourism Projects (funded by hotel/motel tax)	HM	1			**131,530**	*134,161*	*136,844*	*139,581*	*142,372*	684,487
N Park Street Building Demolition	GF	1				*110,000*				110,000
Storm Drain Repair - Johnson Street	GEFA15	1					*352,000*			352,000
City Hall Expansion	GF	1	4					*200,000*		200,000
GENERAL FUND				**778,000**	**759,530**	***1,629,161***	***873,844***	***759,581***	***547,372***	**4,569,487**

CITY OF DAHLONEGA
FY18 FIVE-YEAR ***CAPITAL PROJECTS*** BUDGET

FY19 - FY22 For Planning Purposes Only, Subject to Change

Project Description	Funding Source	Fund	Dept	Prior Year (FY17)	FY18	*FY19*	*FY20*	*FY21*	*FY22*	TOTAL (FY18-FY22)
WATER & SEWER FUND										
County Fuel Center Water Line	WS	2	36	27,000						-
SCADA System Upgrade	WS	2	35	28,000						-
Reservoir Parking Area / Dock Improvements	WS	2	32	30,000						-
Sewer Jetter	WS	2	36	58,000						-
Flat Bed Dump Truck	WS	2	36	80,000						-
W Main Sewer Line Replacement	WS	2	36	100,000						-
OWTP Lift Station Upgrade	GEFA10	2	38	494,000						-
Water Main Replacement - Skyline Drive	GEFA15	2	36	1,069,000						-
Waste Water Treatment Plant Upgrade	WS	2	37	3,310,000						-
Pickup Truck	WS	2	36	21,000	**25,000**					25,000
Meter Replacement Program	WS	2	36	25,000	**37,500**	*50,000*	*75,000*	*100,000*	*100,000*	362,500
Lift Station Improvements/Pump Replacements	WS	2	38	100,000	**150,000**	*150,000*	*150,000*	*150,000*	*150,000*	750,000
Water Line Replacement - Park Street	GEFA15	2	36	80,000	**40,000**	*560,000*				600,000
Sanitary Sewer Replacement - Park Street	GEFA15	2	36	70,000	**40,000**	*910,000*				950,000
Reservoir Park (FY18 Design & Master Plan)	WS	2	32	-	**20,000**	*75,000*				95,000
Shop Restroom Addition	WS	2	36		**20,000**					20,000
Birch River (Achasta) Lift Station Rehabilitation	WS	2	38		**30,000**	*350,000*				380,000
WWTP Building Repairs	WS	2	37		**35,000**					35,000
Owen's Farm Lift Station Rehabilitation	WS	2	38		**50,000**					50,000
Trackhoe	WS	2	36		**70,000**					70,000
W/S Line Replacements - Other	WS	2	36		**100,000**	*100,000*	*100,000*	*100,000*	*100,000*	500,000
West Cleaners Lift Station Rehabilitation	WS	2	38			*10,000*	*75,000*			85,000
Barlow Lift Station Pump Rehabilitation	WS	2	38			*20,000*	*150,000*			170,000
Service Truck (Replacement)	WS	2	36			*90,000*	*60,000*			150,000
Torrington (Koyo) Lift Station Rehabilitation	WS	2	38				*15,000*	*150,000*		165,000

CITY OF DAHLONEGA
FY18 FIVE-YEAR *CAPITAL PROJECTS* BUDGET

FY19 - FY22 For Planning Purposes Only, Subject to Change

Project Description	Funding Source	Fund	Dept	Prior Year (FY17)	**FY18**	*FY19*	*FY20*	*FY21*	*FY22*	TOTAL (FY18-FY22)
Pickup Truck (Replacement)	WS	2	37				*30,000*			30,000
Skidsteer Loader	WS	2	36				*62,000*			62,000
Water Main Replacement - Deer Run	GEFA15	2	36				*601,250*			601,250
Water Main Replacement - Happy Hollow/GA 52	GEFA15	2	36				*1,962,000*			1,962,000
Wagon Wheel Lift Station / Kenimer LS Rehab	WS	2	38					*15,000*	*150,000*	165,000
Pickup Truck (Replacement)	WS	2	35					*30,000*		30,000
Influent Pumps (3) (Replacement)	WS	2	37					*60,000*		60,000
Sanitary Sewer Replacement - Derrick Street	WS	2	36					*205,795*		205,795
Shop Facility	WS	2	36					*300,000*		300,000
Reservoir Silt Removal	GEFA10	2	32					*1,040,000*		1,040,000
Air Compressor (Replacement)	WS	2	35						*45,000*	45,000
Filter Module (Replacement)	WS	2	35						*500,000*	500,000
Bar Screen (Replacement)	WS	2	37						*500,000*	500,000
WWTP Equalization Basin (Post FY21 Need)	WS	2	37							-
WATER & SEWER FUND				**5,492,000**	**617,500**	***2,315,000***	***3,280,250***	***2,150,795***	***1,545,000***	**9,908,545**

CITY OF DAHLONEGA
FY18 FIVE-YEAR *CAPITAL PROJECTS* BUDGET

FY19 - FY22 For Planning Purposes Only, Subject to Change

Project Description	Funding Source	Fund	Dept	Prior Year (FY17)	**FY18**	*FY19*	*FY20*	*FY21*	*FY22*	TOTAL (FY18-FY22)
SOLID WASTE FUND	SW									
Leaf Vac Machine (Replacement)	SW	3	44	30,000	-					-
Garbage Truck (Replacement)	LP5	3	44		**180,000**	-				180,000
SOLID WASTE FUND				**30,000**	**180,000**	**-**	**-**	**-**	**.**	**180,000**

CITY OF DAHLONEGA
FY18 FIVE-YEAR *DEBT SERVICE PROJECTIONS*

FY19 - FY22 For Planning Purposes Only, Subject to Change

Project Description	Funding Source	Fund	Dept	Lease Proceeds	FY18	FY19	FY20	FY21	FY22	TOTAL
GENERAL FUND										
New Debt:										
Storm Drain Installation - Park Street	GEFA15	1	7	970,000	-	33,303	66,607	66,607	66,607	233,123
Storm Drain Repair - Johnson Street	GEFA15	1	7	352,000	-	-	12,085	24,171	24,171	60,427
GENERAL FUND				**1,322,000**	**-**	***33,303***	***78,692***	***90,777***	***90,777***	**293,550**
WATER & SEWER FUND										
Existing Debt:										
Reservoir (GEFA 99-L99WR)	GEFA38	2	34	-	**284,296**	284,296	284,296	284,296	284,296	1,421,480
W&S Projects - 2015 Revenue Bonds	BONDS	2	35,36,37	-	**1,619,418**	1,620,218	1,620,418	1,613,218	1,620,218	8,093,490
Water Main Replacement - Skyline Drive	GEFA15	2	35	-	**77,624**	77,624	77,624	77,624	77,624	388,120
Old Water Treatment Plant Lift Station	GEFA10	2	38	-	**52,069**	52,069	52,069	52,069	52,069	260,345
New Debt:										
Water Line Replacement - Park Street	GEFA15	2	36	560,000		19,227	38,453	38,453	38,453	134,587
Sanitary Sewer Replacement - Park Street	GEFA15	2	36	910,000		31,243	62,487	62,487	62,487	218,703
Water Main Replacement - Deer Run	GEFA15	2	36	601,250			20,643	41,286	41,286	103,215
Water Main Replacement - Happy Hollow/GA 52	GEFA15	2	36	1,962,000			67,362	134,724	134,724	336,810
Reservoir Silt Removal	GEFA15	2	32	1,040,000				35,707	71,413	107,120
WATER & SEWER FUND				**5,073,250**	**2,033,407**	***2,084,677***	***2,223,352***	***2,339,864***	***2,382,570***	**11,063,870**
SOLID WASTE FUND										
New Debt:										
Garbage Truck	LP5	3	44	180,000	**18,540**	37,080	37,080	37,080	37,080	166,860
SOLID WASTE FUND				**180,000**	**18,540**	***37,080***	***37,080***	***37,080***	***37,080***	**166,860**

CITY OF DAHLONEGA

FY18 FIVE-YEAR OPERATING CAPITAL BUDGET

FY19 - FY22 For Planning Purposes Only, Subject to Change

Project Description	Fund	Dept	Prior Year (FY17)	FY18	FY19	FY20	FY21	FY22	TOTAL (FY18-FY22)
GENERAL FUND									
Side Arm Mower	1	7	17,000						-
Spreader Barn	1	7	8,850						.
Zero Turn Mower	1	7	9,000	**10,000**	*10,000*	*10,000*	*10,000*	*10,000*	59,000
Snow Plow	1	7		**15,000**					15,000
Striping Machine	1	7		**7,000**					7,000
Vehicle Lift	1	9		**8,000**					8,000
Flail Mower	1	7			*9,000*				9,000
Lawn Mower Trailer	1	7			*10,000*				10,000
Equipment Trailer	1	7			*18,000*				18,000
GENERAL FUND			**34,850**	**40,000**	***47,000***	***10,000***	***10,000***	***10,000***	**126,000**
WATER & SEWER FUND									
Reservoir Security Ladder	2	32	10,500						-
Painting - Intake Pipe Gallery/Raw Water Mixer	2	35	11,000						-
Portable Light Tower	2	36	12,000						-
Reservoir Beautification	2	32	15,000						-
Roof - Shop	2	36		**18,000**					18,000
Flouride Pump (Replacement)	2	35		**6,000**					6,000
WWTP Surface Tank Mixer (4 total)	2	37		**32,000**	*32,000*				64,000
Spectrophotometer (Replacement)	2	35			*12,000*				12,000
Chlorine Generator Cell (Replacement)	2	35				*12,000*			12,000
Digester Aerators (2) (Replacement)	2	37				*25,000*			25,000
Air Compressor/Jack Hammer	2	36					*15,000*		15,000
WATER & SEWER FUND			**48,500**	**56,000**	***44,000***	***37,000***	***15,000***	**-**	**152,000**