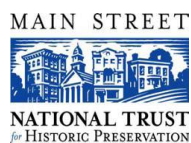


Annual Budget

For the Fiscal Year Ended September 30, 2019

DAHLONEGA, GEORGIA, USA



SITE OF THE FIRST MAJOR US GOLD RUSH



**CITY OF DAHLONEGA
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CITY OF DAHLONEGA CITY PROFILE

The City of Dahlonega, the county seat of Lumpkin County, is located in the foothills of the Northeast Georgia Mountains, approximately 70 miles northeast of Atlanta. As of 2016, the US Bureau of the Census estimated the population of Dahlonega to be 6,437. Dahlonega was incorporated December 21, 1833 and was the site of the first major gold rush in the United States. A US Branch Mint minted Half Eagle, Quarter Eagle, the Gold Dollar and the Three Dollar Gold Coin here between 1838 and 1861.

The City of Dahlonega is a welcoming community for people of diverse backgrounds, interest, goals and ideals. Our award-winning small town of meaningful rich history warmly receives several hundred thousand visitors a year and entertains hundreds of domestic and international guests daily. In 2016 the City was one of three national recipients of the Great American Main Street Award. This designation can only be attained once and recognizes the City as one of less than 100 nationally and four in the state of Georgia so designated.

We are privileged to be one of the smallest cities in the country to host a public university offering advanced degrees and a wide range of philosophies. The five campus University of North Georgia, founded in 1873 in the abandoned US Mint Building, is based here and serves over 18,000 students system wide. It is one of only six senior military colleges in the country. We are also proud home to the US Army 5th Ranger Training Battalion and mountain phase of the US Army Ranger School. Our reputation and brand have been built over decades by the hard work of thousands of individuals.

The City of Dahlonega has been honored with being designated a Preserve America Community. It is one of thirty-eight communities in the State of Georgia to earn this designation. The City was awarded this honor due to its ongoing commitment to preserve its unique heritage and history. The City was also designated as a National Main Street Community as well as an Appalachian Trail Community and a Tree Community.

The government of the City of Dahlonega is vested in a City Council composed of a mayor and six council members. Each member serves a four-year term of office, and there are no limits on the number of terms they may serve. The Council appoints a City Manager to supervise and coordinate all activities of the City. The City has the authority to levy property tax on both real and personal property located within its boundaries.

The City provides many services including a water and sewer utility, solid waste collection, recycling program, cemetery, highways and streets maintenance, recreational facilities, and tourism event sponsorship.

The Downtown Development Authority of Dahlonega (DDA), a legally separate entity, was created by the City to stimulate and sustain economic development in Downtown Dahlonega. The DDA works closely with downtown businesses and city leaders to ensure continued growth and investment into the downtown area while preserving its unique heritage.

The DDA is home to North Georgia Film (www.northgeorgiafilm.org), which was established in 2016 and is one of eight Georgia members of the Association of Film Commissioners International.



**CITY OF DAHLONEGA
BUDGET MEMORANDUM
FY 2019**

Budget Highlights

General Fund – A rollback of the property tax millage rate from 6.589 mills (FY18) to 6.392 mills (FY19) is scheduled, which generates a 3.1% growth in real and personal property tax revenue. For reference FY17 was 6.781 mills. The proposed millage rate is anticipated to be near the median statewide across more than 400 cities that collect property taxes. Operating revenue of \$3,990,146 and expenses of \$3,923,633 are projected.

Water/Sewer Fund – A current rate study shows a rate increase of 4% is needed for water and sewer for all classes of customers for base and consumption rates. These funds are needed to maintain and improve the system without incurring additional debt, which is already high, because of construction of the reservoir and water treatment plant. This will be the third year of implementation of a rate adjustment that was originally recommended as 17%. Instead, for residential customers the rate increases have been 7% (FY16), 5% (FY17), 0% (FY18) and 4% (FY19). In FY18 a new customer class of Institutional was created to better match charges to service demand characteristics of Institutional customers. Tap/connection fees have not been adjusted since 2011 and are shown by the study to be lower than they should be. More detailed work is underway before development of a recommendation for Council approval. Operating revenue of \$5,270,927 and expenses of \$4,456,037 are projected. \$40,000 is budgeted for pre-payment of additional principal on GEFA debt to reduce the term over time. The balance is dedicated to capital improvements (major repairs and replacements).

Solid Waste Fund – Solid waste rates for collection and recycling services are proposed to remain the same. Operating revenue of \$875,665 and expenses of \$875,910 is projected. \$40,000 is projected as transfer from the General Fund to assist the Solid Waste Fund acquire a replacement garbage truck (budgeted at \$170,000).

Utility Bill – As stated above, a 4% rate increase on water and sewer is planned for October 1, 2018. Solid Waste fees for garbage collection and recycling service will remain at the current rates. The impact of these changes for an average residential customer with all services is a monthly increase of \$3.15. (An average residential customer has a ¾ inch meter and uses 3,000 gallons of water per month.)

Hotel/Motel Tax Fund – The City began in FY18 to collect hotel/motel tax at the rate of 8% on accommodations provided for less than 30 days. It projects collection of \$417,397 in FY19. Of the 8%, Restricted expenditures are 5% (\$253,047), while Unrestricted expenditures of 3% (\$151,828) may be used for any legal purpose. The Restricted funds are required to be split 3.5% to promote “Tourism, Conventions and Trade Shows” (TCT) and 1.5% for “Tourism Product Development” (TPD), which is capital construction projects benefiting tourists. The FY19 budget assumes an administrative fee of \$12,522 (3% of the amount collected) and the balance to tourism services (TCT and TPD). Slightly less than 5% is proposed to be spent for specific contracted TCT services from the Visitors Bureau of the Chamber of Commerce and slightly less than 3% is proposed to be spent for Tourism Product Development services by the City.

Downtown Development Authority – Transfers from the General Fund are \$341,739, which is a \$47,801 or 12.3% decrease. Parking enforcement functions have been moved to the City Marshal's Office

Special Purpose Local Option Sales Tax – Revenue of \$554,374 is forecast and will be used to repay the Water & Sewer Fund for the cost to upgrade the wastewater treatment plant in FY17.

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.

Budget Overview

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.

Guiding Principles for Budget Administration

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 2019 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 and personal 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 was needed or recommended for FY 2018 and a rollback occurred. FY19 is a similar situation. 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 200 of Georgia's cities have municipal millage rates higher than Dahlonega (6.392 in FY19).

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 2019 budget continues a multi-year approach to make this fund stable and self-sustaining. FY18 was 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. FY19 will see the first year of a proposed four year implementation to transfer \$180,000 of hidden costs being performed by the General Fund for the benefit of the Water & Sewer Fund customers (billing, finance, administration, etc.) These are proposed to be increased annually by \$45,000 for each of four years until attained.

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 for the residential customer class remained unchanged, but are now being increased in FY19.

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. 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, 2018, 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. This was sufficient to cover costs of operations in FY2018 and is proposed to remain the same for FY 2019. However, a \$40,000 subsidy from the general fund is budgeted to assist with capital costs of a new replacement garbage truck.

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.

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 was continued in the FY 2018 budget. For FY 2019 the parking enforcement function has been moved to the budget of the City Marshal's Office.

Five-Year Capital Improvement Program

As did the FY 2017 and FY 2018 Budgets, the FY 2019 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 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.

The General Fund Capital Budget for FY 2018 was \$1.7 million and roughly the same is budgeted for FY 2019. Over the five-year planning horizon, approximately \$6.2 million is anticipated to be spent on General Fund Capital needs.

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. However, the rate study shows the system can only sustain \$7.2 million over the five year period without incurring additional debt.

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.



**CITY OF DAHLONEGA
ACCOMPLISHMENTS AND GOALS
FY 2018 / FY 2019**

General Fund

Public Works – FY2018

- Downtown Complete Streets Streetscapes program
- Paved Torrington Road
- Hurricane Irma cleanup with federal reimbursement
- Wimpy Mill Road sidewalk installation
- Supported nonpoint source runoff mitigation pilot project along Morrison Moore Parkway
- Sealing & striping of Choice Street parking lot
- Installed large amounts of conduit for electrical and fiber service around downtown
- Reconstructed storm drainage along Martin Street near SunTrust Bank
- Installed vehicle lift at shop
- Paved a portion of Hyalite Road
- Provided staff support to newly established Cemetery Committee
- North Grove crosswalks at Boyd Circle & Middle School
- Resurfacing of Happy Hollow Road
- Repairing/replacing multiple electrical service connections, pedestals and lights around downtown
- Installation of gateway type signs at Hancock Park and Wimpy Mill Picnic Area is underway
- Large asphalt repairs to Hawkins Street near Hancock Park
- Installation of Morrison Moore traffic signal by UNG
- Installation of Morrison Moore/S Chestatee turn lane by DOT
- Construction of Wimpy Mill Picnic Area

Public Works - FY2019.

- Stormwater projects throughout town
- Large tree evaluation on square
- LMIG resurfacing of 1-2 miles of undetermined streets
- City Hall parking expansion
- Storm drain repair on Johnson Street
- Continuation of faux brick sidewalks downtown
- Creation of on-street parking along South Meaders Street
- Paving of Mount Hope Cemetery streets
- Design of columbarium with assistance of Cemetery Committee
- Beautification of area near Lake Zwerner boat ramp
- Installation of radar speed warning sign(s)

Finance/Administration – FY 2018

- Completed FY17 financial audit with clean opinion

- Receipt of GFOA award for Excellence in Financial Reporting (CAFR award)
- Conversion of City Charter and Code to MuniCode, allowing online access to electronic documents
- Improvements at City Hall: expanded office space, carpeting, paint, security and fire protection system, AV upgrade, visitor video area, public Wi-Fi, and landscaping
- Improvements with City's Information Technologies: new service provider, strengthen security, upgrade hardware, reliable backups, and standardized PC setup and operating/production software
- Developed a written credit card policy
- Organized and verified vehicle titles
- Created electronic database for burials at Mt. Hope Cemetery
- W&S Financial Analysis and Debt Presentation at Council Work Session
- Update Water and Waste Water Rates and Fees Study
- Negotiated banking services contract

Finance/Administration – FY 2019

- Comprehensive Employee Benefit Review
- City Website Upgrade
- Review Business Occupation Tax schedule
- Revenue Enhancement Audits – Hotel/Motel Tax, Alcohol Tax
- Select vendor and implement new financial software
- Review/development of financial policies related to utility billing and collections

Marshal's Office – FY 2018

- Reestablishment of the Marshal's Office as a POST-certified law enforcement agency
- Development of Policies and Procedures Manual
- User agreement with Lumpkin County 911
- Purchase and set up of Zuercher public safety software for tracking of the Marshal's vehicle by the 911 center and the ability to check license plate and drivers license information in the vehicle with case numbering, reporting and tracking system for Marshal's Office documents.
- Parking enforcement in the downtown area
- Coordination with the Lumpkin County Sheriff's Office for off-duty deputies
- Coordination with LCSO, University of North Georgia Police, and the Georgia State Patrol to provide security and traffic assistance for major events, assemblies, races including Bear on the Square, Arts and Wine and Fourth of July festivals.
- Three criminal investigations were initiated in FY2018. One resulted in arrests for theft of service and criminal damage to property. The second resulted in an arrest for two counts of shoplifting. The third case is a theft which is still under investigation.
- In FY 2018 the Office began addressing structures in the city with serious code violations. Initially, 26 structures were identified as having multiple code violations. As of July 2018, 10 of the dilapidated structures have been demolished, three have been remodeled and the remaining structures are being addressed.
- Conducted two public safety classes in FY 2018.
- Routine patrol of the City began in 2018 and has increased with the addition of a Deputy Marshal. This includes public safety surveys of lighting, road signs, road conditions, parking and other safety issues in the city.
- Assist the Sheriff's Office with funeral escorts and traffic control when requested.

Marshal's Office – FY 2019

- Increased general Law Enforcement functions including moving violations.

- Regular (bi-monthly or quarterly) classes on topics of public concern. Examples include shoplifting prevention for the merchant's association, basic traffic laws for young drivers, or firearms safety for city residents.
- The addition of a second part-time Deputy Marshal to provide additional daytime and evening coverage in the city. This would also allow more coverage of city court, Council meetings and other events where the city is currently paying off-duty deputies for security coverage.
- The continuation of the dilapidated structure renovation or removal project. This project may require some creative solutions for the removal or repair of structures where the owner does not have the financial means to repair the property. This may include the use of City resources or grant funding to assist in the clean up efforts.
- Purchase of parking enforcement software for use by the Marshal's Office and the parking enforcement officer. This will allow for the photographing of license plates and the electronic generation of citations.

Community Development Department FY 2018

- GIS – zoning layer created, City limits boundary layer updated and sent to U.S. Census Bureau for 2020 census
- Staff support for Planning Commission, Historic Preservation Commission, and Board of Zoning Appeals
- New public notice signs for zonings, variances, and Certificates of Appropriateness
- RTP Grant for Yahoola Blueway/High Trestle Trail at Wimpy Mill picnic area
- Draft of design overlay district for B-2, B-1 and O-I properties
- Drafted Tax Allocation District (TAD) policies and procedures document
- Updating zoning definitions and land development regulations for plat requirements
- Research of Accessory Dwelling Unit (ADU) options
- Certified Local Government review underway with Historic Preservation Division
- Code compliance for new construction, additions and modifications to residential and commercial structure

Community Development Department FY 2019

- Developing a web-based zoning map for the city web page
- Working on Plan First Community application for 2019
- Reviewing web-based programs for department applications and work flow

Water & Sewer Fund

Water & Wastewater Facilities FY 2018

- The Water (WTP) and Wastewater (WWTP) Facilities both processed several hundred million gallons of water and achieved 100% compliance under their permit conditions
- The WWTP was able to decrease its annual power usage by \$20,000.
- The WTP was able to stay within their "Peak Hourly Usage" goals to keep their power usage down.
- NO loss of time due to injuries
- Rehab work completed to a major wastewater lift station adjacent to the Yahoola Creek on Wimpy Mill Road on schedule and under budget.

Water & Wastewater Facilities FY 2019

- Rehabilitation of Owen's Farm Lift Station on State Route 60 below Pizza Hut.
- Work with distribution/collection staff and City Engineer to develop a Backflow Ordinance.
- Install emergency by-pass tees at select lift stations.
- Complete the Reservoir Management Plan to include security measures that will meet the State's approval.

Water Distribution & Collection - FY2018

- Replaced Sanitary Sewer lines along West Main between College Lane and Church Street
- Performed emergency system repairs
- Constructed restroom at Water Distribution shop
- Skyline Water Main & Service Project with Skyline neighborhood paving.
- Performed multiple storm structure and pipe repairs throughout City.
- Serviced/replaced numerous water valves, hydrants and meters throughout City.

Water Distribution & Collection - FY2019

- South Chestatee Sanitary Sewer encasement project.
- Waterline mapping & modeling.
- Potential design of Park Street Water/Sewer/Storm project.

Downtown Development Authority – FY 2018

- Reworking Special Event Practices, Policies and Fees for festivals, events, parades and road races to further increase attendance and enjoyment, while equitably mitigating impact on city services, infrastructure, businesses and the non-attending public.
- Downtown Pedestrian Wayfinding Signage - Strategically located signs will direct visitors to businesses throughout the downtown commercial area. These can hold a maximum of 16 blades per pole resulting in a zero net cost to the city for the program overall.
- Coordination of a Tourism Product Development project to develop a regionally unique playground for children ages 2-12 in Hancock Park which ties ADA-compatible play structures with historical and natural elements of Dahlonega to create a tourist attraction in compliment to other Square-related activities and amenities.
- Development of Guidelines for Food Trucks and Alcohol Sales in conjunction with events involving Hancock Park and the Square area, particularly as recognition of the Dahlonega Plateau AVA designation grows. The result places on event producers the burden of providing a secure environment for adult consumption of alcohol in a family-friendly environment.
- Since becoming the fourth Great American Main Street award winner in Georgia, Dahlonega has received coverage in such publications as Southern Living, Architectural Digest, Southern Distinction, Georgia Backroads, among others. The National Main Street Center routinely shows footage of Dahlonega's downtown in videos promoting the Main Street Four Point Approach as a solid path to economic development through historic preservation.

DDA-Main Street Goals for FY2019 and beyond:

- Ongoing efforts to provide convenient and accessible parking options for our visitors while also providing options for downtown employers and their employees other than the prime on-street spaces.
- Increase the number of housing options in the downtown for both short term visitors in hotels and B&Bs but also affordable housing options for residents.
- Increase the footprint of the downtown district and continue efforts to strengthen businesses on the outer edges of the district.
- Continue efforts to maintain and strengthen the historic preservation and adaptive reuse of the historic building stock in the downtown while working with property owners and builders/contractors to develop architecturally compatible infill as appropriate.



CITY OF DAHLONEGA ELECTED AND APPOINTED OFFICIALS

ELECTED OFFICIALS

Mayor	Sam Norton
Council Member – Post 1	Roman Gaddis
Council Member – Post 2	Helen F. Hardman
Council Member – Post 3	Mitchell Ridley
Council Member – Post 4	Bruce Hoffman
Council Member – Post 5	JoAnne Taylor
Council Member – Post 6	Ron Larson
Municipal Judge	Hammond Law

APPOINTED OFFICIALS AND MANAGEMENT

City Manager	Bill Schmid
City Attorney	Doug Parks
City Clerk	Mary Csukas
City Marshal	Jeff Branyon
Community Development Director	Kevin Herrit
Downtown Development Authority Director	Jan Harris
Finance Director	Melody Marlowe
Public Works Director	Mark Buchanan
Water & Sewer Plant Superintendent	John Jarrard



CITY OF DAHLONEGA BUDGET PROCESS

The City of Dahlonega develops and adopts a balanced budget for each fiscal year. The City Manager and the Finance Department develop this document which is submitted to the Mayor and City Council for adoption. The City includes all governmental funds (General, SPLOST, Multiple Grant, Hotel/Motel Tax, & Capital Projects), enterprise funds (Water/Sewage & Solid Waste), and component unit (Dahlonega Downtown Development Authority) in its budgeting process. Each fund is budgeted at the line item level but monitored at the legal level of control which is at the department level. The legal level of control is the level at which the budget must be balanced.

Annually, generally in early February and typically in another Georgia community, the Mayor and Council meet with the City Manager for a two-day Planning Retreat led by a professional facilitator. The Retreat provides time for reviewing recently-completed projects and initiatives, considering adjustments to efforts underway, reviewing needed policy changes, and budget planning for the next fiscal year, which begins October 1 of the same calendar year.

For the past two budget cycles, the Mayor, Council and Manager have met in Joint Retreat work-session with the Lumpkin County Board of Commissioners and County Manager after the Council Retreat and before the City departmental budget cycle begins. This fosters communication and cooperation between the bodies and helps eliminate duplicated efforts.

No later than March 15 of each year, the City Manager and Finance Director approve the subsequent fiscal years' budget calendar. This calendar includes specific dates for completion of each of the tasks necessary to prepare the annual operating budget.

Finance provides each department with budget worksheets for their appropriate department and the instructions on how to request personnel, capital outlay and operating expenditures. Once the requests are completed, each Department Head meets with the City Manager and Finance Director in order to answer any questions.

During these meetings, adjustments are made and this becomes the recommended budget that is presented to the Mayor and Council in a series of budget workshops. After Councils' review, necessary adjustments are made to the proposed City Manager's budget. A public hearing is advertised and held where the proposed budget is presented to the public. Council then adopts the budget before the new fiscal year begins. The budget must be balanced for all budgeted funds.



CITY OF DAHLONEGA

BUDGET CALENDAR

FY 2019

2018

- March 28 Budget Preparation**
Provide budget request forms and budget calendar to elected officials and department directors
- April 20 Budget Request**
Completed budget request forms are due back to finance department
- May City Manager Budget Request Review**
City Manager Budget Meetings with Department Directors
- June Budget Development by Finance Department**
Prepare personal service budget projections and revenue projections
Prepare draft budget document
- July 6 City Manager's Budget**
Draft City Manager's Budget
- July 17-19 Council Budget Meetings**
Council will discuss the City Manager's budget
- July 25 Present City Manager's Proposed Budget**
Present proposed budget at City Council Work Session
Place a copy of the Proposed Budget in City Hall and on the City's website for public review
- August 6 Public Hearing on Proposed Budget**
Public Hearing at City Council Meeting at 6:00 pm (OCGA 36-81-5)
- August 16 Adoption of Budget Resolution**
Budget adopted by resolution at Council Meeting (OCGA 36-81-6)
Called Council Meeting prior to Work Session
- Establish Millage Rates**
Millage rate established by resolution at Called Council Meeting
- Adoption of Rate Increases**
Rate increases adopted by ordinance at Called Council Meeting
- Approval of Budget Contracts**
Contracts related to budget approved by resolution at Called Council Meeting (DDA, Chamber, etc.)
- October 1 Fiscal Year Begins**

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

	FY 2017 Actual	FY2018 Original Budget	FY2018 Amended Budget	FY2019 Budget
REVENUES				
Taxes	\$ 3,478,983	\$ 3,344,896	\$ 3,344,896	\$ 3,544,846
Licenses and permits	158,057	145,500	145,500	159,000
Fines, fees and forfeitures	149,322	171,000	171,000	141,000
Charges for services	54,250	45,000	45,000	71,000
Intergovernmental	23,739	18,600	22,600	19,700
Interest	23,278	14,000	14,000	42,500
Other	15,417	11,600	12,600	12,100
Total revenues	3,903,046	3,750,596	3,755,596	3,990,146
EXPENDITURES				
Current				
General Government	1,186,993	1,435,951	1,456,870	1,447,227
Judicial	195,918	210,282	217,282	230,640
Public Safety	129,907	259,356	280,577	332,451
Public Works	1,006,265	1,139,057	1,154,807	1,190,918
Culture and Recreation	16,243	33,646	30,596	76,808
Housing and Development	564,285	708,383	687,162	645,588
Total expenditures	3,099,611	3,786,674	3,827,294	3,923,633
Excess of revenues over expenditures	803,435	(36,078)	(71,698)	66,513
Other financing sources (uses)				
Transfers in (out)				
Hotel/Motel Tax Fund	0	0	0	12,522
Capital Projects Fund	(676,128)	(628,000)	(628,000)	(1,566,000)
Water and Sewage Fund	(90,000)	0	0	0
Solid Waste Fund	0	(40,000)	(40,000)	(40,000)
Contingency	0	(67,518)	(46,849)	(39,901)
Appropriations from fund balance	0	771,597	786,547	1,566,867
Total other financing sources (uses)	(766,128)	36,079	71,698	(66,513)
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	37,307	0	0	0
Subtract appropriated fund balance	0	(771,597)	(786,547)	(1,566,867)
Fund balances, October 1	4,153,192	4,190,499	4,190,499	3,403,952
Fund balances, September 30	\$ 4,190,499	\$ 3,418,902	\$ 3,403,952	\$ 1,837,086

CITY OF DAHLONEGA, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES

	FY2017 Actual	FY 2018 Original Budget	FY 2018 Amended Budget	FY 2019 Budget
REVENUES				
Taxes	<i>mil=6.781</i>	<i>mil=6.589</i>	<i>mil=6.589</i>	<i>mil=6.392</i>
General property taxes				
Property tax	\$ 1,261,936	\$ 1,232,296	\$ 1,232,296	\$ 1,270,155
Real estate transfer tax	19,613	13,500	13,500	18,000
Motor vehicle tax	179,841	147,500	147,500	189,400
Cost, penalties, and interest	5,630	12,000	12,000	11,000
Total general property taxes	1,467,020	1,405,296	1,405,296	1,488,555
Local option sales tax	826,801	780,000	780,000	873,291
Franchise tax	521,189	522,000	522,000	510,000
Insurance premium tax	327,175	328,000	328,000	345,000
Alcoholic beverage excise tax	213,413	195,000	195,000	206,000
Occupational tax	114,773	108,000	108,000	113,000
Other taxes	8,612	6,600	6,600	9,000
Total taxes	3,478,983	3,344,896	3,344,896	3,544,846
Licenses and Permits				
Alcohol licenses	122,775	113,800	113,800	128,000
Building permits	35,282	31,700	31,700	31,000
Total licenses and permits	158,057	145,500	145,500	159,000
Fines, fees and forfeitures	149,322	171,000	171,000	141,000
Charges for Services				
Cemetery	54,250	45,000	45,000	26,000
Other	0	0	0	45,000
Total charges for services	54,250	45,000	45,000	71,000
Intergovernmental	23,739	18,600	22,600	19,700
Interest	23,278	14,000	14,000	42,500
Other	15,417	11,600	12,600	12,100
Total revenues	<u>\$ 3,903,046</u>	<u>\$ 3,750,596</u>	<u>\$ 3,755,596</u>	<u>\$ 3,990,146</u>

CITY OF DAHLONEGA, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES

	FY 2017 Actual	FY 2018 Original Budget	FY 2018 Amended Budget	FY 2019 Budget
EXPENDITURES				
General Government				
Legislative				
Personal services	\$ 105,102	\$ 123,330	\$ 137,000	\$ 102,050
Contract services	54,480	67,437	66,687	93,558
Supplies and materials	1,202	4,000	4,000	6,000
Total Legislative	<u>160,784</u>	<u>194,767</u>	<u>207,687</u>	<u>201,608</u>
Executive				
Personal services	178,762	217,899	217,899	227,792
Contract services	21,558	26,999	26,999	39,506
Supplies and materials	2,691	5,850	5,850	5,500
Capital outlay	0	0	0	0
Total Executive	<u>203,011</u>	<u>250,747</u>	<u>250,747</u>	<u>272,798</u>
Elections				
Personal services	0	0	0	0
Contract services	0	15,200	18,200	15,200
Supplies and materials	0	250	250	250
Total Elections	<u>0</u>	<u>15,450</u>	<u>18,450</u>	<u>15,450</u>
General Administration				
Personal services	383,322	487,993	487,993	468,836
Contract services	393,854	442,144	435,244	438,335
Supplies and materials	46,022	44,850	46,450	50,200
Capital outlay	0	0	10,300	0
Total General Administration	<u>823,198</u>	<u>974,986</u>	<u>979,986</u>	<u>957,371</u>
Total General Government	<u>1,186,993</u>	<u>1,435,951</u>	<u>1,456,870</u>	<u>1,447,227</u>
Judicial				
Municipal Court				
Personal services	49,223	68,932	75,932	85,980
Contract services	135,134	129,150	129,150	133,560
Supplies and materials	1,374	3,200	3,200	2,100
Payments to other agencies	10,187	9,000	9,000	9,000
Total Judicial	<u>195,918</u>	<u>210,282</u>	<u>217,282</u>	<u>230,640</u>

CITY OF DAHLONEGA, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES

	FY 2017 Actual	FY 2018 Original Budget	FY 2018 Amended Budget	FY 2019 Budget
Public Safety				
City Marshal's Office				
Personal services	\$ 0	\$ 100,156	\$ 121,377	\$ 183,378
Contract services	47,221	76,600	79,000	62,633
Supplies and materials	6,576	24,600	22,200	28,440
Payments to other agencies	76,110	58,000	58,000	58,000
Total Public Safety	129,907	259,356	280,577	332,451
Public Works				
Street Construction				
Personal services	669,243	738,770	738,770	732,524
Contract services	37,019	54,962	58,862	73,427
Supplies and materials	135,560	158,450	158,450	164,700
Capital outlay	26,330	32,000	32,000	50,000
Total Street Construction	868,152	984,182	988,082	1,020,651
Shop Department				
Personal services	62,284	67,500	67,500	73,054
Contract services	3,284	5,242	4,042	6,429
Supplies and materials	23,006	17,500	18,700	19,200
Capital outlay	0	8,000	11,050	12,200
Total Shop Department	88,574	98,242	101,292	110,883
Cemetery				
Personal services	38,838	43,233	43,233	43,471
Contract services	3,241	2,350	2,500	5,463
Supplies and materials	7,460	11,050	19,700	10,450
Total Cemetery	49,539	56,633	65,433	59,384
Total Public Works	1,006,265	1,139,057	1,154,807	1,190,918
Culture and Recreation				
Parks				
Contract services	2,064	12,576	12,576	61,408
Supplies and materials	14,179	21,070	18,020	3,000
Capital outlay	0	0	0	12,400
Total Culture and Recreation	16,243	33,646	30,596	76,808

CITY OF DAHLONEGA, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES

	FY 2017 Actual	FY 2018 Original Budget	FY 2018 Amended Budget	FY 2019 Budget
Housing and Development				
Community Development				
Personal services	\$ 175,591	\$ 187,810	\$ 187,810	\$ 216,947
Contract services	58,062	100,637	102,137	77,027
Supplies and materials	5,368	9,175	7,675	9,875
Capital outlay	0	0	0	0
Total Community Development	<u>239,021</u>	<u>297,622</u>	<u>297,622</u>	<u>303,849</u>
Downtown Development Authority				
Payment to others	<u>325,264</u>	<u>410,761</u>	<u>389,540</u>	<u>341,739</u>
Total Housing and Development	<u>564,285</u>	<u>708,383</u>	<u>687,162</u>	<u>645,588</u>
Total expenditures	<u><u>\$ 3,099,611</u></u>	<u><u>\$ 3,786,674</u></u>	<u><u>\$ 3,827,294</u></u>	<u><u>\$ 3,923,633</u></u>

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

	FY 2017 Actual	FY 2018 Original Budget	FY 2018 Amended Budget	FY 2019 Budget
REVENUES				
Hotel/Motel taxes (5%)	\$ 260,125	\$ 219,220	\$ 247,000	\$ 260,903
Hotel/Motel taxes (3%)	0	131,530	148,200	156,494
Total revenues	<u>260,125</u>	<u>350,750</u>	<u>395,200</u>	<u>417,397</u>
EXPENDITURES				
Housing and Development Tourism Services	<u>260,125</u>	<u>219,220</u>	<u>247,000</u>	<u>253,047</u>
Total expenditures	<u>260,125</u>	<u>219,220</u>	<u>247,000</u>	<u>253,047</u>
Other financing sources (uses)				
Transfers in (out)				
GG Capital Projects Fund	0	(131,530)	(148,200)	(151,828)
General Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>(12,522)</u>
Total other financing sources (uses)	<u>0</u>	<u>(131,530)</u>	<u>(148,200)</u>	<u>(164,350)</u>
Excess (deficiency) of revenues over (under) expenditures	0	0	0	0
Fund balances, October 1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances, September 30	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

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

	FY 2017 Actual	FY 2018 Original Budget	FY 2018 Amended Budget	FY 2019 Budget
REVENUES				
Intergovernmental	\$ 0	\$ 0	\$ 0	\$ 0
Cemetery Lot Sales	0	0	0	12,000
Total revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,000</u>
EXPENDITURES				
Capital Outlay**	<u>102,979</u>	<u>539,530</u>	<u>738,200</u>	<u>1,614,828</u>
Total expenditures	<u>102,979</u>	<u>539,530</u>	<u>738,200</u>	<u>1,614,828</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(102,979)</u>	<u>(539,530)</u>	<u>(738,200)</u>	<u>(1,602,828)</u>
Other financing sources				
Transfers in (out)				
General Fund	393,000	408,000	408,000	1,451,000
Hotel/Motel Tax Fund	0	131,530	148,200	151,828
Grant Capital Projects Fund	0	0	(110,000)	0
Appropriations from fund balance	<u>0</u>	<u>0</u>	<u>292,000</u>	<u>0</u>
Total other financing sources	<u>393,000</u>	<u>539,530</u>	<u>738,200</u>	<u>1,602,828</u>
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	290,021	0	0	0
Subtract appropriated fund balance	0	0	(292,000)	0
Fund balances, October 1	<u>51,319</u>	<u>341,340</u>	<u>341,340</u>	<u>49,340</u>
Fund balances, September 30	<u><u>\$ 341,340</u></u>	<u><u>\$ 341,340</u></u>	<u><u>\$ 49,340</u></u>	<u><u>\$ 49,340</u></u>

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

<u>Capital Outlay**</u>	
4-Door Truck 4x4	\$ 29,000
Stormwater Projects	80,000
Cemetery Columbarium	50,000
Bridge Maintenance Program	25,000
Facilities & Property Program	60,000
Vehicle - Public Safety	45,000
Tourism Projects	151,828
Crosswalks/Sidewalk Program	40,000
Key Historic Properties	400,000
City Hall Restrooms & Foyer	30,000
City Hall Parking Expansion	50,000
N Park Street Bldg Demolition	130,000
Storm Drain - Johnson Street	352,000
Faux Brick Crosswalks	25,000
Meaders Street Parking	60,000
Cemetery Paving	75,000
Cemetery Improvements	12,000
Total capital outlay	\$ 1,614,828

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

	FY 2017 Actual	FY 2018 Original Budget	FY 2018 Amended Budget	FY 2019 Budget
REVENUES				
Intergovernmental - GDOT				
TE Grant (Streetscape)	\$ 0	\$ 0	\$ 200,000	\$ 0
LMIG (Streetscape)	480,000	0	0	0
LMIG (OSS)	21,000	30,000	80,000	0
LMIG (Street Paving)	137,493	70,000	0	0
Interest	0	0	0	0
Total revenues	638,493	100,000	280,000	0
EXPENDITURES				
Capital Outlay				
Streetscape	46,899	60,000	1,473,035	60,000
Street Paving	0	140,000	255,867	30,000
Street Construction	0	60,000	60,000	0
OSS Install	30,049	60,000	140,000	25,000
Total expenditures	76,948	320,000	1,928,902	115,000
Excess (deficiency) of revenues over (under) expenditures	561,545	(220,000)	(1,648,902)	(115,000)
Other financing sources				
Transfers in				
General Fund	283,128	220,000	220,000	115,000
GG Capital Projects Fund	0	0	110,000	0
Water & Sewer Fund	0	0	73,285	0
Contributed Capital	0	0	49,750	0
Appropriations from fund balance	0	0	1,195,867	0
Total other financing sources	283,128	220,000	1,648,902	115,000
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	844,673	0	0	0
Subtract appropriated fund balance	0	0	(1,195,867)	0
Fund balances, October 1	276,874	1,121,547	1,121,547	(74,320)
Fund balances, September 30	\$ 1,121,547	\$ 1,121,547	\$ (74,320)	\$ (74,320)

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

	<u>FY 2017 Actual</u>	<u>FY 2018 Original Budget</u>	<u>FY 2018 Amended Budget</u>	<u>FY 2019 Budget</u>
REVENUES				
Intergovernmental	\$ 524,795	\$ 490,820	\$ 490,820	\$ 554,374
Interest	<u>1,253</u>	<u>200</u>	<u>200</u>	<u>0</u>
Total revenues	<u>526,048</u>	<u>491,020</u>	<u>491,020</u>	<u>554,374</u>
Other financing sources (uses)				
Transfers out				
Water and Sewage Enterprise Fund	<u>(1,381,564)</u>	<u>(491,020)</u>	<u>(491,020)</u>	<u>(554,374)</u>
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	(855,516)	0	0	0
Fund balances, October 1	<u>855,516</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances, September 30	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

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

	FY2017 Actual	FY 2018 Original Budget	FY 2018 Amended Budget	FY 2019 Budget
OPERATING REVENUES				
Charges for sales and services				
Water sales	\$ 2,831,301	\$ 2,709,768	\$ 2,709,768	\$ 2,912,243
Sewer charges	1,953,074	1,948,058	1,948,058	1,994,184
Tap fees	1,328,735	300,000	300,000	300,000
Other	92,098	56,000	56,000	64,500
Total operating revenues	6,205,208	5,013,825	5,013,825	5,270,927
OPERATING EXPENSES				
Cost of sales and services	1,163,263	1,428,657	1,432,854	1,362,482
Personal services	1,160,074	1,272,484	1,294,334	1,300,763
Depreciation	1,642,752	1,777,569	1,777,569	1,792,792
Total operating expenses	3,966,089	4,478,710	4,504,757	4,456,037
Operating income (loss)	2,239,119	535,116	509,068	814,890
Non-operating revenues (expenses)				
Interest revenue	13,535	9,900	9,900	27,000
Loan proceeds	0	0	1,191,133	0
Interest expense	(1,267,697)	(1,262,574)	(1,262,574)	(1,238,755)
Sale of capital assets	(2,748)	0	15,000	0
Contingency	0	0	0	(52,979)
Capital projects	0	(617,500)	(5,621,575)	(1,369,000)
Total non-operating rev (exp)	(1,256,910)	(1,870,174)	(5,668,116)	(2,633,734)
Net income (loss) before transfers and special items	982,209	(1,335,058)	(5,159,048)	(1,818,845)
Transfers in (out)				
General Fund	90,000	0	0	0
SPLOST Capital Projects Fund	1,381,564	491,020	491,020	554,374
Grant Capital Projects Fund	0	0	(73,285)	0
Total transfers in (out)	1,471,564	491,020	417,735	554,374
Change in net position	2,453,773	(844,038)	(4,741,313)	(1,264,470)
Add back Capital (net loan proceeds)	0	617,500	4,430,442	1,369,000
Net position, October 1	11,456,621	13,910,394	13,910,394	13,599,523
Net position, September 30	\$ 13,910,394	\$ 13,683,856	\$ 13,599,523	\$ 13,704,053

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

	FY2017 Actual	FY 2018 Original Budget	FY 2018 Amended Budget	FY 2019 Budget
REVENUES				
Operating Revenues				
Water revenue	\$ 2,831,301	\$ 2,709,768	\$ 2,709,768	\$ 2,912,243
Water taps	616,077	150,000	150,000	150,000
Sewerage revenue	1,920,504	1,938,058	1,938,058	1,984,184
Sewerage taps	712,658	150,000	150,000	150,000
Sewage grinder pumps	32,570	10,000	10,000	10,000
Penalties	73,040	50,000	50,000	60,000
Miscellaneous revenue	19,058	6,000	6,000	4,500
Total operating revenues	<u>6,205,208</u>	<u>5,013,825</u>	<u>5,013,825</u>	<u>5,270,927</u>
Non-operating Revenues				
Interest income	13,535	9,900	9,900	27,000
Gain on sale of assets	0	0	15,000	0
Transfers in - General Fund	90,000	0	0	0
Transfers in - SPLOST Fund	1,381,564	491,020	491,020	554,374
Loan proceeds	0	0	0	0
Appropriated Net Assets	0	844,038	4,741,313	1,264,470
Total non-operating revenues	<u>1,485,099</u>	<u>1,344,958</u>	<u>5,257,233</u>	<u>1,845,844</u>
Total revenues	<u><u>\$ 7,690,307</u></u>	<u><u>\$ 6,358,783</u></u>	<u><u>\$ 10,271,058</u></u>	<u><u>\$ 7,116,771</u></u>

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

	FY 2017 Actual	FY 2018 Original Budget	FY 2018 Amended Budget	FY 2019 Budget
EXPENSES				
Reservoir Maintenance				
Personal services	\$ 0	\$ 0	\$ 0	\$ 0
Contract services	29,495	52,500	52,500	23,500
Supplies and materials	0	0	0	0
Capital outlay	2,625	0	0	0
Total Reservoir Maintenance	<u>32,120</u>	<u>52,500</u>	<u>52,500</u>	<u>23,500</u>
Reservoir				
Personal services	0	0	0	0
Contract services	0	0	0	0
Supplies and materials	0	0	0	0
Debt service	160,374	156,923	156,923	153,049
Capital outlay	0	0	0	0
Total Reservoir	<u>160,374</u>	<u>156,923</u>	<u>156,923</u>	<u>153,049</u>
Water Treatment				
Personal services	327,103	358,248	358,248	368,371
Contract services	91,482	99,728	105,728	106,874
Supplies and materials	267,559	279,450	273,450	275,350
Debt service	1,010,251	994,690	994,690	977,166
Capital outlay	0	6,000	6,000	11,000
Total Water Treatment	<u>1,696,395</u>	<u>1,738,117</u>	<u>1,738,117</u>	<u>1,738,761</u>
Distribution & Collection				
Personal services	477,076	523,662	545,512	530,507
Contract services	105,656	169,481	169,481	159,131
Supplies and materials	172,695	262,200	262,200	240,600
Debt service	52,317	63,388	63,388	62,482
Capital outlay	25,030	18,000	18,000	30,000
Total Distribution & Collection	<u>832,774</u>	<u>1,036,731</u>	<u>1,058,581</u>	<u>1,022,720</u>
Sewer Treatment				
Personal services	275,945	304,134	304,134	320,051
Contract services	83,442	142,820	147,017	120,842
Supplies and materials	227,393	223,300	223,300	202,900
Debt service	44,391	43,702	43,702	42,932
Capital outlay	0	32,000	32,000	0
Total Sewer Treatment	<u>631,171</u>	<u>745,956</u>	<u>750,153</u>	<u>686,725</u>

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

	FY 2017 Actual	FY 2018 Original Budget	FY 2018 Amended Budget	FY 2019 Budget
Sewer Lift Stations				
Personal services	79,950	86,440	86,440	81,834
Contract services	91,862	81,878	75,578	75,685
Supplies and materials	66,024	61,300	61,300	71,600
Debt service	364	3,871	3,871	3,126
Capital outlay	0	0	6,300	0
Total Sewer Lift Stations	<u>238,200</u>	<u>233,488</u>	<u>233,488</u>	<u>232,245</u>
Depreciation				
Water Depreciation	1,176,105	1,195,014	1,195,014	1,238,886
Sewer Depreciation	466,647	582,555	582,555	553,906
Total Depreciation	<u>1,642,752</u>	<u>1,777,569</u>	<u>1,777,569</u>	<u>1,792,792</u>
Other Non-departmental Expenses				
Loss of sale of assets	2,748	0	0	0
Charges for Services - G Fund	0	0	0	45,000
Contingency	0	0	0	52,979
Total Other Expenses	<u>2,748</u>	<u>0</u>	<u>0</u>	<u>97,979</u>
Capital Projects				
WW Treatment Plant Upgrade	\$ 0	\$ 0	\$ 3,310,000	\$ 0
WM Replacement - Skyline	0	0	1,069,000	0
Lift Station/Pump Replacements	0	150,000	236,075	150,000
Meter Replacement Program	0	37,500	37,500	50,000
Pickup Truck (Coll & Dist)	0	25,000	25,000	0
W/S Line Replacement - Park St	0	80,000	80,000	400,000
OWTP Lift Station Upgrade	0	0	494,000	0
Shop Restroom Addition	0	20,000	20,000	0
Lift Station Rehab - Birch River	0	30,000	30,000	350,000
WWTP Building Repairs	0	35,000	35,000	0
Lift Station Rehab - Owen's Farm	0	50,000	50,000	0
Trackhoe	0	70,000	85,000	0
W/S Line Replacement - Other	0	100,000	100,000	100,000
Reservoir Park	0	20,000	50,000	0
S Chestatee SS Encasement	0	0	0	60,000
Water Model	0	0	0	50,000
Water & Sewer System Mapping	0	0	0	84,000
Service Truck	0	0	0	65,000
Debt Reduction Program	0	0	0	60,000
Total Capital Projects	<u>0</u>	<u>617,500</u>	<u>5,621,575</u>	<u>1,369,000</u>
Total expenses	<u><u>\$ 5,236,534</u></u>	<u><u>\$ 6,358,784</u></u>	<u><u>\$ 11,388,906</u></u>	<u><u>\$ 7,116,772</u></u>

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

	FY2017 Actual	FY 2018 Original Budget	FY 2018 Amended Budget	FY 2019 Budget
OPERATING REVENUES				
Charges for sales and services	\$ 894,973	\$ 880,000	\$ 884,420	\$ 874,665
Other	1,872	1,000	1,300	1,000
Total operating revenues	896,845	881,000	885,720	875,665
OPERATING EXPENSES				
Cost of sales and services	269,823	278,104	278,104	310,081
Personal services	467,917	530,368	534,788	494,202
Depreciation	79,177	81,982	81,982	71,627
Total operating expenses	816,917	890,454	894,874	875,910
Operating income (loss)	79,928	(9,454)	(9,154)	(245)
Non-operating revenues (expenses)				
Interest revenue	211	300	0	300
Gain on sale of capital assets	0	0	0	0
Loan proceeds	0	180,000	180,000	0
Interest expense	0	(18,540)	(18,540)	(8,000)
Capital	0	(180,000)	(180,000)	(170,000)
Total non-operating rev (exp)	211	(18,240)	(18,540)	(177,700)
Transfers in (out)				
General Fund	0	40,000	40,000	40,000
Total transfers in (out)	0	40,000	40,000	40,000
Change in net position	80,139	12,306	12,306	(137,945)
Add back Capital (net loan proceeds)	0	0	0	170,000
Net position, October 1	393,680	473,819	473,819	486,125
Net position, September 30	\$ 473,819	\$ 486,125	\$ 486,125	\$ 518,180

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

	FY2017 Actual	FY 2018 Original Budget	FY 2018 Amended Budget	FY 2019 Budget
REVENUES				
Charges for services	\$ 720	2,000	\$ 2,000	\$ 200
Intergovernmental	325,264	410,761	389,540	341,739
Interest	227	150	150	0
Contributions	710	0	0	0
Other	33,565	0	0	0
Total revenues	360,486	412,911	391,690	341,939
EXPENDITURES				
Current				
Housing and Development				
Personal services	175,662	278,859	256,238	226,215
Contract services	94,214	100,472	101,872	88,824
Supplies and materials	22,448	33,580	35,580	26,900
Total expenditures	292,324	412,911	393,690	341,939
Other financing sources (uses)				
Appropriations from fund balance	0	0	2,000	0
Total other financing sources (uses)	0	0	2,000	0
Excess of revenues over (under) expenditures	68,162	(0)	0	0
Subtract appropriated fund balance	0	0	(2,000)	0
Fund balances, October 1	81,716	149,878	149,878	147,878
Fund balances, September 30	\$ 149,878	\$ 149,878	\$ 147,878	\$ 147,878

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

	FY 2017 Actual	FY 2018 Original Budget	FY 2018 Amended Budget	FY 2019 Budget
EXPENSES				
DDA Operations				
Personal services	\$ 133,811	\$ 196,344	\$ 194,944	\$ 165,681
Contract services	30,701	21,842	21,242	15,154
Supplies and materials	636	1,000	3,000	900
Capital outlay	0	0	0	0
Total DDA Operations	<u>165,148</u>	<u>219,186</u>	<u>219,186</u>	<u>181,735</u>
DDA Programs and Projects				
Personal services	25,048	22,883	61,294	60,534
Contract services	31,672	57,000	57,000	68,420
Supplies and materials	19,706	19,000	19,000	25,000
Capital outlay	0	0	0	0
Total DDA Programs and Projects	<u>76,426</u>	<u>98,883</u>	<u>137,294</u>	<u>153,954</u>
Dahlonega 2000				
Personal services	0	0	0	0
Contract services	17,635	0	2,000	0
Supplies and materials	0	0	0	0
Capital outlay	0	0	0	0
Total Dahlonega 2000	<u>17,635</u>	<u>0</u>	<u>2,000</u>	<u>0</u>
Film				
Personal services	0	17,188	0	0
Contract services	9,415	14,750	14,750	5,250
Supplies and materials	498	1,000	1,000	1,000
Capital outlay	0	0	0	0
Total Film	<u>9,913</u>	<u>32,938</u>	<u>15,750</u>	<u>6,250</u>
Parking				
Personal services	16,803	42,444	0	0
Contract services	4,791	6,880	6,880	0
Supplies and materials	1,608	12,580	12,580	0
Capital outlay	0	0	0	0
Total Parking	<u>23,202</u>	<u>61,904</u>	<u>19,460</u>	<u>0</u>
Total expenditures	<u><u>\$ 292,324</u></u>	<u><u>\$ 412,911</u></u>	<u><u>\$ 393,690</u></u>	<u><u>\$ 341,939</u></u>



**CITY OF DAHLONEGA
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
FY 2019 – FY 2023**

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
FY19 FIVE-YEAR CASH FLOW PROJECTIONS

FY20 - FY23 For Planning Purposes Only, Subject to Change

	FY19	FY20	FY21	FY22	FY23	TOTAL
GENERAL FUND / GG CAPT PROJECT FUND						
Beginning Cash Balances (Projected) - see note 1	\$ 4,036,085	\$ 2,484,598	\$ 840,244	\$ 187,838	\$ 45,419	\$ 4,036,085
Less: Operating Reserve	(997,537)	(1,037,438)	(1,078,936)	(1,122,093)	(1,166,977)	(1,166,977)
Beginning Cash Available	3,038,548	1,447,160	(238,691)	(934,255)	(1,121,558)	2,869,108
Current Year Operations:						-
Operating Revenue	3,990,146	4,149,752	4,315,742	4,488,372	4,667,907	21,611,919
Operating Expenditures	(3,923,633)	(4,002,106)	(4,082,148)	(4,163,791)	(4,247,067)	(20,418,745)
Capital Project Expenditures	(1,729,828)	(1,962,000)	(1,086,000)	(705,860)	(679,800)	(6,163,488)
Lease Proceeds/GEFA Loan Proceeds	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers In(Out):						-
Hotel/Motel Tax Fund	151,828	170,000	200,000	238,860	267,800	1,028,488
Solid Waste Enterprise Fund	(40,000)	-	-	-	-	(40,000)
Ending Available Cash	1,487,061	(197,194)	(891,097)	(1,076,674)	(1,112,718)	(1,112,718)
Add Back Operating Reserves	997,537	1,037,438	1,078,936	1,122,093	1,166,977	1,166,977
Ending Cash Balances	\$ 2,484,598	\$ 840,244	\$ 187,838	\$ 45,419	\$ 54,259	\$ 54,259

Note 1: Cash Balances 10/1/17 of \$3,336,085 includes amounts assigned for capital (City Hall Construction \$650,000 and Other \$100,000) PLUS FY18 anticipated surplus of \$700,000.

Assumptions: Operating Reserve: 3-month's budgeted operating revenues (management target is 6 months); Operating Revenue: 4% annual increase; Operating Expenditures: 2% annual increase

CITY OF DAHLONEGA

FY19 FIVE-YEAR CASH FLOW PROJECTIONS

FY20 - FY23 For Planning Purposes Only, Subject to Change

	FY19	FY20	FY21	FY22	FY23	TOTAL
<u>WATER & SEWER FUND</u>						
Beginning Cash Balances (Projected) - see note 1	\$ 2,873,445	\$ 2,640,854	\$ 2,509,913	\$ 2,454,608	\$ 2,466,457	\$ 2,873,445
Less: Operating Reserve	(1,119,677)	(1,344,086)	(1,405,914)	(1,470,586)	(1,538,233)	(1,538,233)
Beginning Cash Available	1,753,768	1,296,768	1,103,999	984,022	928,223	1,335,212
Current Year Operations:						
Operating Revenue	5,270,927	5,513,390	5,767,006	6,032,288	6,309,773	28,893,383
Operating Expenses	(2,663,245)	(2,729,827)	(2,798,072)	(2,868,024)	(2,939,725)	(13,998,893)
Capital Project Expenses:						
Construction in Progress	-	-	-	-	-	-
New Projects	(1,369,000)	(1,182,000)	(1,399,000)	(1,528,045)	(1,723,000)	(7,201,045)
Lease Proceeds/GEFA Loan Proceeds	-	-	-	-	-	-
Debt Service	(2,025,647)	(2,025,847)	(2,018,647)	(2,025,647)	(2,023,897)	(10,119,686)
Transfers In(Out):						
SPLOST Capital Projects Fund	554,374	293,343	393,409	401,277	409,302	2,051,705
Ending Available Cash	1,521,177	1,165,827	1,048,694	995,870	960,677	960,677
Add Back Operating Reserves	1,119,677	1,344,086	1,405,914	1,470,586	1,538,233	1,538,233
Ending Cash Balances	\$ 2,640,854	\$ 2,509,913	\$ 2,454,608	\$ 2,466,457	\$ 2,498,910	\$ 2,498,910
Projected Coverage (Total Debt)	1.56	1.52	1.67	1.76	1.87	

Note 1: Cash Balance 10/1/2018 is from the FY19 Rate Recommendations Update prepared by Nelsnick

Assumptions: Operating Reserve: 3-month's budgeted operating revenue (management target is 6 months); Operating Revenue: 4.6% annual increase;
Operating Expenditures: 2.5% annual increase

CITY OF DAHLONEGA
FY19 FIVE-YEAR CAPITAL PROJECTS BUDGET

FY20 - FY23 For Planning Purposes Only, Subject to Change

Project Description	Funding Source	Fund	Dept	Prior Year (FY18)	FY19	FY20	FY21	FY22	FY23	TOTAL (FY19-FY23)
<u>GENERAL FUND</u>										
Roof - City Hall	GF	1	0	30,000	-					-
City Hall Restrooms and Foyer	GF	1	0	-	30,000					30,000
City Hall Expansion	GF	1	0	184,000		30,000	250,000	-		280,000
City Hall Parking Expansion	GF	1	0	-	50,000					50,000
City-owned Facilities and Properties Program	GF	1	0	41,000	60,000	60,000	60,000	60,000	60,000	300,000
Key Historic Properties Program	GF	1	0		400,000					400,000
Tourism Projects (funded by 3% hotel/motel tax)	HM	1	0	-	-	-	-	138,860	217,800	356,660
Hancock Park Playground (\$240,000)	HM	1	0	148,200	91,828					91,828
Wimpy Mill Park / Creek Trail (Grant Match)	HM	1	0		30,000	50,000	50,000	50,000		180,000
Mountain Bike Trail (Grant Match)	HM	1	0		10,000	40,000	50,000			100,000
East Main / Memorial Improv (Grant Match)	HM	1	0		10,000	40,000	50,000			100,000
Swim Beach (Grant Match)	HM	1	0		10,000	40,000	50,000			100,000
North Grove Improv (Grant Match)	HM	1	0					50,000	50,000	100,000
Conference Center	HM	1	0							-
Parking Deck	HM	1	0							-
N Park Street Building Demolition	GF	1	0		130,000					130,000
Stormwater Projects	GF	1	0	80,000	80,000	80,000	80,000	80,000	80,000	400,000
Storm Drain Installation - Park Street	GF	1	0	30,000		1,200,000				1,200,000
Storm Drain Repair - Johnson Street	GF	1	0		352,000					352,000
Financial Software / Hardware Replacement	GF	1	4	70,000	-					-
North Grove Crosswalk	GF	1	7	22,000						-
Crosswalk/Sidewalk Program	GF	1	7	-	40,000	40,000	40,000	40,000	40,000	200,000
Faux Brick Crosswalks	GF	1	7	-	25,000	25,000	25,000			75,000
OSS Install (LMIG Match)	GF	1	7	30,000	25,000	30,000	35,000	40,000	45,000	175,000

CITY OF DAHLONEGA
FY19 FIVE-YEAR CAPITAL PROJECTS BUDGET

FY20 - FY23 For Planning Purposes Only, Subject to Change

Project Description	Funding Source	Fund	Dept	Prior Year (FY18)	FY19	FY20	FY21	FY22	FY23	TOTAL (FY19-FY23)
Street Paving (LMIG Match)	GF	1	7	30,000	30,000	35,000	35,000	40,000	40,000	180,000
Street Paving (In-house and Contracted Paving)	GF	1	7	40,000	-	20,000	40,000	50,000	50,000	160,000
Bridge Maintenance Program	GF	1	7	50,000	25,000	25,000	25,000	25,000	25,000	125,000
Wimpy Mill Turn Lane	GF	1	7	60,000	-					-
Streetscape (City Match)	GF	1	7	809,285	60,000	60,000	60,000	60,000	60,000	300,000
Martin Street Widening	GF	1	7			75,000				75,000
Meaders Street Parking	GF	1	7		60,000					60,000
4-Door Pickup Truck 4x4 (Public Works)	GF	1	7	28,000	29,000		29,000			58,000
Trackhoe	GF	1	7				75,000			75,000
Utility Service Truck (Streets)	GF	1	7				90,000			90,000
Telescopic Lift	GF	1	7					60,000		60,000
Pickup Truck 4x4 (Public Works)	GF	1	9	-			30,000			30,000
Cemetery Columbarium	GF	1	10	10,000	50,000					50,000
Cemetery Paving	GF	1	10		75,000	60,000				135,000
Cemetery Projects	CEM	1	10		12,000	12,000	12,000	12,000	12,000	60,000
Passenger Vehicle (City Hall)	GF	1	12			40,000				40,000
Vehicle - Marked Truck for Public Safety	GF	1	14	45,000	45,000					45,000
GENERAL FUND				1,707,485	1,729,828	1,962,000	1,086,000	705,860	679,800	6,163,488

CITY OF DAHLONEGA
FY19 FIVE-YEAR CAPITAL PROJECTS BUDGET

FY20 - FY23 For Planning Purposes Only, Subject to Change

Project Description	Funding Source	Fund	Dept	Prior Year (FY18)	FY19	FY20	FY21	FY22	FY23	TOTAL (FY19-FY23)
<u>WATER & SEWER FUND</u>										
Reservoir Park	WS	2	32	50,000						-
Reservoir Silt Removal	WS	2	32				-			-
Pickup Truck (Replacement)	WS	2	35				30,000			30,000
Reject PS Pump (Replacement)	WS	2	35						40,000	40,000
Filter Module (Replacement)	WS	2	35							-
Shop Restroom Addition	WS	2	36	20,000	-					-
Distribution/Collection Shop Facility	WS	2	36							-
Water Main Replacement - Skyline Drive	GEFA15	2	36	1,069,000						-
Water Main Replacement - Park Street	WS	2	36	40,000	200,000	300,000	300,000			800,000
Water Main Replacement - Deer Run	WS	2	36					601,250		601,250
Water Main Replacement - Happy Hollow/GA 52	WS	2	36					100,000	850,000	950,000
S Chestatee SS Encasement	WS	2	36		60,000					60,000
Sanitary Sewer Replacement - Park Street	WS	2	36	40,000	200,000	400,000	500,000			1,100,000
Sanitary Sewer Replacement - Derrick Street	WS	2	36					205,795		205,795
W/S Line Replacements - Other	WS	2	36	100,000	100,000	100,000	100,000	100,000	100,000	500,000
Meter Replacement Program	WS	2	36	37,500	50,000	75,000	100,000	50,000	25,000	300,000
Water Model	WS	2	36		50,000					50,000
Water & Sewer System Mapping	WS	2	36		84,000					84,000
Pickup Truck	WS	2	36	25,000	-					-
Trackhoe	WS	2	36	85,000						-
Service Truck (Replacement)	WS	2	36		65,000	65,000				130,000
Skidsteer Loader	WS	2	36				65,000			65,000
Waste Water Treatment Plant Upgrade	SPLOSTWS	2	37	3,310,000						-
WWTP Building Repairs	WS	2	37	35,000						-

CITY OF DAHLONEGA
FY19 FIVE-YEAR CAPITAL PROJECTS BUDGET

FY20 - FY23 For Planning Purposes Only, Subject to Change

Project Description	Funding Source	Fund	Dept	Prior Year (FY18)	FY19	FY20	FY21	FY22	FY23	TOTAL (FY19-FY23)
Pickup Truck (Replacement)	WS	2	37			30,000				30,000
Influent Pumps (3) (Replacement)	WS	2	37				60,000			60,000
Bar Screen (Replacement)	WS	2	37						250,000	250,000
Sludge Dump Truck	WS	2	37							-
OWTP Lift Station Upgrade	GEFA10	2	38	494,000						-
Lift Station Improvements/Pump Replacements	WS	2	38	236,075	150,000	150,000	150,000	150,000	150,000	750,000
Birch River (Achasta) Lift Station Rehabilitation	WS	2	38	30,000	350,000					350,000
Owen's Farm Lift Station Rehabilitation	WS	2	38	50,000						-
Barlow Lift Station Pump Rehabilitation	WS	2	38				30,000	225,000		255,000
Torrington (Koyo) Lift Station Rehabilitation	WS	2	38					30,000	225,000	255,000
Wagon Wheel Lift Station / Kenimer LS Rehab	WS	2	38						15,000	15,000
Debt Reduction Program	WS	2			60,000	62,000	64,000	66,000	68,000	320,000
WATER & SEWER FUND				5,621,575	1,369,000	1,182,000	1,399,000	1,528,045	1,723,000	7,201,045

CITY OF DAHLONEGA
FY19 FIVE-YEAR CAPITAL PROJECTS BUDGET

FY20 - FY23 For Planning Purposes Only, Subject to Change

Project Description	Funding Source	Fund	Dept	Prior Year (FY18)	FY19	FY20	FY21	FY22	FY23	TOTAL (FY19-FY23)
<u>SOLID WASTE FUND</u>										
Garbage Truck (Replacement)	LP5	3	44	180,000	170,000					170,000
Truck w/ Chipper Bed (Replacement)	SW	3	44		-	115,000				115,000
Pickup Truck 4x4	SW	3	44		-	-	30,000			30,000
SOLID WASTE FUND				180,000	170,000	115,000	30,000	-	.	315,000

CITY OF DAHLONEGA
FY19 FIVE-YEAR DEBT SERVICE PROJECTIONS

FY20 - FY23 For Planning Purposes Only, Subject to Change

Project Description	Funding Source	Fund	Dept	Lease Proceeds	FY19	FY20	FY21	FY22	FY23	TOTAL
<u>GENERAL FUND</u>										
Currently No Debt										
GENERAL FUND				-	-	-	-	-	-	-
<u>WATER & SEWER FUND</u>										
<u>Existing Debt:</u>										
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	-	1,620,218	1,620,418	1,613,218	1,620,218	1,618,468	8,092,540
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	-	43,509	43,509	43,509	43,509	43,509	217,546
<u>New Debt:</u>										
Currently No New Debt										
WATER & SEWER FUND					2,025,647	2,025,847	2,018,647	2,025,647	2,023,897	10,119,686
<u>SOLID WASTE FUND</u>										
<u>Existing Debt:</u>										
Garbage Truck	LP5	3	44	-	39,972	39,972	39,972	39,972	39,972	199,860
<u>New Debt:</u>										
Currently No New Debt										
SOLID WASTE FUND				-	39,972	39,972	39,972	39,972	39,972	199,860

CITY OF DAHLONEGA
FY19 FIVE-YEAR OPERATING CAPITAL BUDGET

FY20 - FY23 For Planning Purposes Only, Subject to Change

Project Description	Fund	Dept	Prior Year (FY18)	FY19	FY20	FY21	FY22	FY23	TOTAL (FY19- FY23)
<u>GENERAL FUND</u>									
Snow Plow	1	7	15,000						15,000
Striping Machine	1	7	7,000						7,000
Vehicle Lift	1	9	11,050						11,050
Zero Turn Mower	1	7	10,000	9,000	10,000	10,000	10,000	10,000	59,000
Flail Mower	1	7		12,000					12,000
Lawn Mower Trailer	1	7		11,000					11,000
Equipment Trailer	1	7		18,000					18,000
(2) Garage Doors (City Shop)	1	9		12,200					12,200
GENERAL FUND			43,050	62,200	10,000	10,000	10,000	10,000	145,250
<u>WATER & SEWER FUND</u>									
Roof - Shop	2	36	18,000						-
Flouride Pump (Replacement)	2	35	6,000						-
WWTP Surface Tank Mixer (4 total)	2	37	32,000						-
Spectrophotometer (Replacement)	2	35		11,000					11,000
Air Compressor/Jack Hammer	2	36		30,000					30,000
Chlorine Generator Cell (Replacement)	2	35			12,000				12,000
Digester Aerators (2) (Replacement)	2	37			35,000				35,000
WATER & SEWER FUND			56,000	41,000	47,000	-	-	-	88,000



CITY OF DAHLONEGA TAX DIGEST AND MILLAGE RATES

CITY OF DAHLONEGA	2013	2014	2015	2016	2017	2018
Real and Personal Property	202,991,937	205,996,244	208,211,843	213,539,963	220,905,667	228,676,780
Motor Vehicles	5,940,190	4,641,760	3,278,000	2,462,370	1,850,770	1,331,040
Mobile Homes	244,393	101,682	83,122	79,710	77,284	73,424
GROSS DIGEST	209,176,520	210,739,686	211,572,965	216,082,043	222,833,721	230,081,244
Less: M & O Exemptions	23,345,456	24,797,329	25,315,056	27,150,378	26,895,489	28,985,170
NET M & O DIGEST	185,831,064	185,942,357	186,257,909	188,931,665	195,938,232	201,096,074
Gross M & O Millage Rate	8.975	8.750	9.907	11.099	10.600	10.548
Less: Millage Rate Rollbacks	4.236	4.011	4.126	4.318	4.011	4.156
NET M & O MILLAGE RATE	4.739	4.739	5.781	6.781	6.589	6.392
Net Taxes Levied	880,653	881,181	1,076,757	1,281,146	1,291,037	1,285,406
Net Taxes \$ Increase	9,022	527	195,576	204,389	9,891	(5,631)
Net Taxes % Increase	1.04%	0.06%	22.19%	18.98%	0.77%	-0.44%