

CITY OF DAHLONEGA, GEORGIA

ANNUAL OPERATING BUDGET

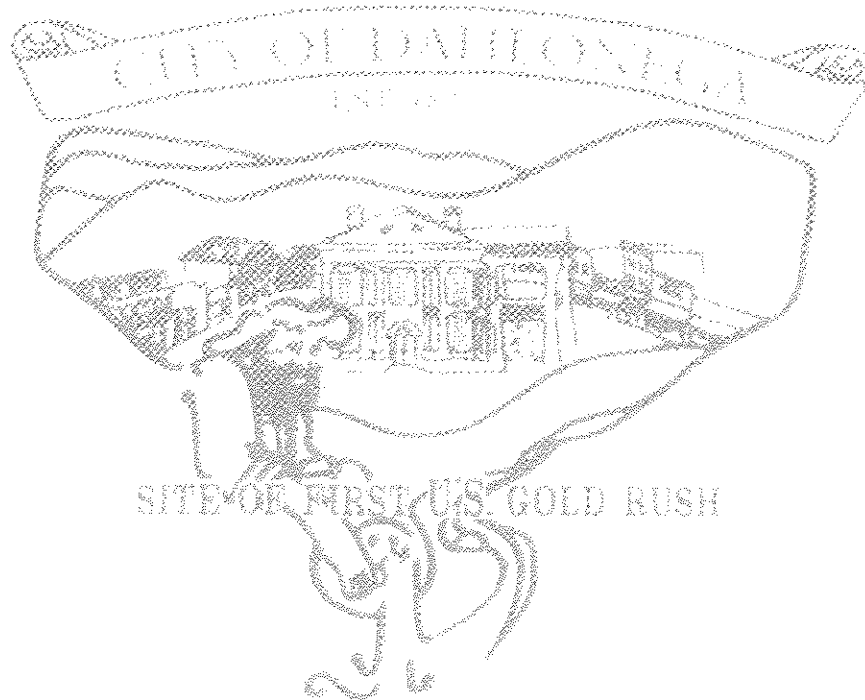
FISCAL YEAR
2009

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City of Dahlonega, Georgia



Annual Operating Budget Fiscal Year 2009

Mayor

Gary McCullough

Council Members

Vacant, Post 1

Guy Laboa, Post 2

Gerald Lord, Post 3

Michael Clemons, Post 4

Sam Norton, Post 5

Terry Peters, Post 6

Prepared By:

Bill Lewis, City Manager

Janet Jarrard, City Clerk

Christopher Austin, Finance Director

City of Dahlonega, Georgia

Vision Statement

Dahlonega will be a community of choice by partnering with public and private entities to provide a safe, diverse, and economically sound environment. We will promote planned growth while maintaining our unique and warm sense of community.

Mission Statement

To be an open, honest, and responsive government that delivers quality services in a fair and equitable manner while optimizing available resources.

City of Dahlonega, Georgia

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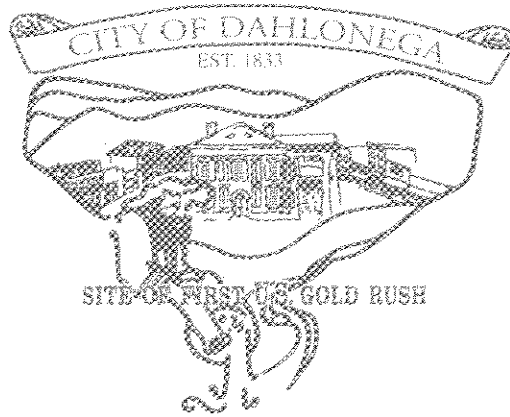
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Fiscal Year 2009 Budget Message

September 3, 2008

The Honorable Gary McCullough, Mayor
The Honorable Council Members and
The Citizens of Dahlonega, Georgia

I am pleased to present the proposed annual operating budget for the City of Dahlonega, Georgia for the fiscal year ending September 30, 2009. This budget was prepared consistent with the long-term and short-term goals of the Mayor and Council while balancing the current and future service needs of the City's citizens. The FY 2009 budget represents an on going commitment to maintain the City's current millage rate despite the slow economic conditions.

The General Fund operating budget, including transfers, for FY 2009 is \$3,185,890. This is an increase over the FY 2008 budget of \$33,339 or 1.05%. Major factors included in the FY 2009 budget included the following:

- The tax digest continues to grow allowing the City to roll-back the millage for reassessments .009 mills while increasing budgeted property tax revenues through growth of \$62,245 or 6.97%.
- Franchise taxes are budgeted to decrease by \$67,800 or 14.49% due mainly to the closure of the Mohawk Industries manufacturing facility.
- A cost of living allowance (COLA) of 3% is included in the FY 2009 budget at a cost of \$66,586. This COLA is effective beginning the pay period ending October 9, 2008. No new positions are recommended for the FY 2009 budget.
- Retirement cost for the FY 2009 budget is \$315,275 this is an increase of \$96,939 or 44.4% over the FY 2008 budget. This budgeted increase is in consideration of new employees hired in previous years becoming eligible for benefits, poor returns on assets invested for the payment of retirement benefits, and salary increases for employees.



FY 2009 Budget Message

- Several of the General Fund fees will be increased to help off set raising costs. They are as follows:

	FY 2008	FY 2009	Increase
Beer Licenses	\$ 700	\$ 800	\$ 100
Wine Licenses	700	800	100
Distilled Spirits Licenses	2,000	2,500	500
Cemetery Lots (resident)	750	1,000	250
Cemetery Lots (non-resident)	800	1,500	700

The Water & Sewer Fund budgeted expenditures for FY 2009 are \$4,764,316, an increase of \$1,026,951 or 27.48% over the FY 2008 estimated actual expenditures. The large increase is due to a need to transfer funds to the SPLOST / Bond Administration Fund for the payment of principal and interest for the 2008 Series revenue bonds and one time projects for water and sewer line improvement related to the new water treatment plant. These bonds were issued in March 2008 to finance the construction of the new water treatment plant. A portion of the water and sewer line improvements are being financed through capital grants.

In conjunction with the issuance of the 2008 Series revenue bonds and the construction of the new water treatment plant the rates for water and sewer services will be increased to generate revenues required to make the payments for the bonds. The rate increases are set forth in the revenues and rates section of the budget. Along with the new debt service requirements the water and sewer system faces challenges with lower sales volumes due the ongoing drought watering restriction, the closing of Mohawk Industries facility, a large customer, and slowed real estate development with in the City. All of these factors have joined to require the increasing of the water and sewer rates.

The SPLOST / Bond Administration Fund was added during FY 2008. This fund is combined with the Water & Sewer Fund for reporting purposes but is separated for improved budgeting of resources. This fund accounts for the revenues from the one percent Special Purpose Local Option Sales Tax (SPLOST), the 2008 Series bonds, and the construction of a new water treatment plant. SPLOST revenues are dedicated to payment of the 2008 Series bond principal. SPLOST revenues are budgeted for FY 2009 for \$600,000. This is the first full year of SPLOST collections. Construction expenditures for the water treatment plant budgeted to occur during FY 2009 are \$14,787,009. This project is scheduled for completion during January 2010 and construction expenditures are budgeted for FY 2010 of 4,238,582 to complete the project. Bond repayment began September 2008. Principal and interest payments for FY 2009 are \$525,000 and \$1,416,031 respectively. The required payments for FY 2010 are \$515,000 principal and \$1,393,719 interest. Each year the Water and Sewer Fund is required to transfer

FY 2009 Budget Message

funds to make the bond payment in excess of SPLOST proceeds. These transfers are \$520,000 and \$600,000 for FY 2009 and FY 2010 respectively.

The Solid Waste Fund budget for FY 2009 is \$539,130, an increase of \$57,130 or 11.85% over the FY 2008 budget. The major factor contributing to the increase is the rise in fuel cost. Budgeted fuel cost for FY 2009 increased \$27,500 or 92.73% over FY 2008 budget. This rise in fuel related cost dictated an increase in the sanitation fees of one dollar a month for residential customers and a 10% increase for commercial customers.

Hotel-Motel Taxes are budgeted for FY 2009 at \$126,000. This is an increase of \$12,000 or 10.53% over FY 2008 budget. This is due to City's tourism sector's continued growth. With rising airfare and fuel cost tourist are opting for closer destinations and shorter trips. Dahlongega is in a geographical location close to Atlanta that enables it to take advantage of the changes in the tourism industry.

The City faces many challenges and opportunities during the next fiscal year. These factors have been incorporated into the FY 2009 budget and provide the City a roadmap for fiscally sound operations during FY 2009. This message is only a summary of major factors included in the FY 2009 budget. Additional detailed information can be found throughout the remainder of this document.

The Mayor, Council Members, and City Manager's visions have been the driving force behind the development of the FY 2009 budget. This document is but the first step in an ongoing process to make the City of Dahlongega a desirable place to live and work for all. My great appreciation goes to all who contributed to this document including but not limited to the Mayor, Council Members, City Clerk, Finance Director, and Finance Department.

Respectfully submitted,



Bill Lewis
City Manager

**CITY OF DAHLONEGA, GEORGIA
FISCAL CHARACTERISTICS**

Revenue Sources

This section provides a detailed discussion of the individual revenue sources available for use by the City of Dahlonega.

Ad Valorem (Property) Tax

This account provides for collection of the ad valorem tax. The millage rate is the same for motor vehicles as it is for general property taxes. Under state law, the county provides the assessment of real and personal property to the City. State law stipulates, "All property must be assessed at 40% of its fair market value". The City Council sets the millage rate sufficient to cover expenditure needs in excess of other revenues. The past history of millage rates approved by the City Council is as follows:

<u>Year</u>	<u>Millage</u>	<u>Year</u>	<u>Millage</u>
1997	4.000	2003	2.900
1998	4.000	2004	2.867
1999	4.000	2005	3.610
2000	3.986	2006	4.370
2001	3.883	2007	3.959
2002	2.931	2008	3.950

The 40% assessed value of property within the city limits of Dahlonega at January 1, 2007 was \$225,371,974.

<u>Five Year History of Revenues</u>				
<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
\$ 413,398	\$ 439,594	\$ 607,926	\$ 859,353	\$ 884,956

Beer and Wine Excise Tax

This tax is levied upon the wholesaler. The beer rate is taxed at \$0.05 per 12 oz. on all malt beverages sold in cans, bottles, or other similar containers, and a proportionate tax at the same rate on all fractional parts of 12 fluid ounces, \$6 on each container sold containing not more than 15.5 gallons, and a proportionate tax at the same rate on all fractional parts; \$0.22 cents per liter and a proportionate tax on all fractional parts of a liter of wine sold. The wholesaler pays the appropriate amount without being billed.

<u>Five Year History of Revenues</u>				
<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
\$ 118,244	\$ 153,000	\$ 133,181	\$ 132,849	\$ 138,978

Distilled Spirits Tax

Every license holder selling distilled spirits for consumption on the premises must collect a tax of three percent on all distilled spirits purchased on the licensed premises. FY 2006 was the first year of collection of this tax.

Three Year History of Revenues		
FY 2006	FY 2007	FY 2008
\$ 6,952	\$ 14,361	\$ 13,900

Building Inspection Fees

The City of Dahlonega enforces the latest edition of the Georgia State Minimum Building Codes. Residential Building Permit fees are \$400 plus \$0.10 per square foot of heated space and \$0.08 per square foot of unheated covered space. This charge includes the electrical, plumbing and the HVAC permits. A \$50 occupancy permit fee is charged for each unit. Commercial building permit fees are \$400 minimum plus \$0.10 per square foot. This fee includes the electrical, plumbing and HVAC permits. A \$50 occupancy permit fee is charged for each unit.

Five Year History of Revenues				
FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
\$ 85,548	\$ 105,000	\$ 61,360	\$ 128,537	\$ 65,000

Court Fines

This account includes the fines established by the recorder's court. All traffic citations which are written in the city limits of Dahlonega are assigned to Dahlonega Municipal Court. The court also receives citations written for other offenses including violations of city ordinances.

Five Year History of Revenues				
FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
\$ 113,274	\$ 117,575	\$ 151,238	\$ 171,700	\$ 143,000

*court fines were increased January, 2004, to the maximum allowable by state law

*FY 2007-DUI Cases were processed by Municipal Court for the first time.

Cemetery Fees

The City of Dahlonaga owns and operates two cemeteries: Mt. Hope Cemetery and Dahlonaga Memorial Park. Lots are no longer sold in Mt. Hope Cemetery and the rates for Dahlonaga Memorial Park are \$1,000 for a one grave lot for persons owning property within the city limits of Dahlonaga. For persons that do not own property within the city limits of Dahlonaga the cost is \$1,500 per grave lot. Opening and closing of all graves are performed by city staff and the charges are \$400 weekdays and \$600 weekends and holidays.

Five Year History of Revenues					
	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Cemetery Lots	\$ 16,650	\$ 13,290	\$ 70,450	\$ 32,150	\$ 25,500
Opening & Closing Fees	9,550	10,250	16,280	20,790	15,000

Special Tax and Licenses

This tax is an annual license fee for each professional service and business unit that does business within the city limits. Financial institutions located within the city are required to pay a minimum amount of \$1,000 annually or a tax of 0.25% of their gross receipts. Below is an outline of the amounts paid by local banks:

Five Year History of Revenues				
FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
\$ 31,817	\$ 27,688	\$ 30,482	\$ 30,361	\$ 34,465

An Occupational Tax is charged for all businesses and is determined by the number of employees: 0-9 employees are charged \$150; 10-19 employees are charged \$150 plus \$6 per employee over 10; 20 to 99 employees-\$155 plus \$4 per each employee over 20; 100 or more employees-\$516 plus \$2 per employee over 100.

Five Year History of Revenues				
FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
\$ 69,979	\$ 76,546	\$ 80,000	\$ 85,501	\$ 87,538

Insurance Premium Tax

Insurance companies are taxed at an annual rate of one percent of the gross direct premiums received during the preceding calendar year. There is also an annual license fee upon each insurer doing business within the city in the amount of \$40.

Five Year History of Revenues				
FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
\$ 156,271	\$ 169,355	\$ 182,204	\$ 190,631	\$ 198,849

Hotel and Motel Tax

Hotel and Motel Tax is based upon 5% of the total gross sales of hotel and motel businesses in the City, less 3% compensation for collection by the hotel/motel. The amount due the City is remitted monthly and the entire amount is paid to the Chamber of Commerce on a monthly basis

Five Year History of Revenues				
FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
\$ 83,218	\$ 83,125	\$ 98,302	\$ 115,031	\$ 120,370

Interest Earned

Funds are invested in collateralized checking accounts. Currently the City has a contract with United Community Bank where funds are earning 2.27% APY.

Five Year History of Revenues				
FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
\$ 61,589	\$ 75,433	\$ 123,855	\$ 121,675	\$ 103,000

Local Option Sales Tax

The state collects this revenue and rebates 0.25% of one percent of the Local Option Sales Taxes collected from all of Lumpkin County sales. State law requires that cities adopting the tax roll back property taxes by an amount equal to the sales tax collections.

Five Year History of Revenues				
FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
\$ 696,017	\$ 688,000	\$ 853,279	\$ 837,951	\$ 866,817

Franchise Fees

Franchise fees are collected from the following:

Gas, Electric, Telephone, and Cable TV Companies doing business within the city limits of Dahlonega.

These fees are based on Ordinances, which require the companies doing business within the city limits to rebate a percentage of gross sales to the City.

Five Year History of Revenues					
	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Electric	\$ 275,204	\$ 287,028	\$ 345,720	\$ 372,140	\$ 400,157
Gas	29,591	32,855	40,424	31,218	40,870
Cable TV	21,021	24,196	25,893	25,823	27,292
Telephone	26,131	26,805	25,163	24,946	25,678

WATER & SEWER FUND REVENUES

Proprietary Funds are composed of Water, Sewer and Sanitation Funds. The cost of these funds should be recovered through user fees and service charges.

Water Sales

Currently the City of Dahlonega serves 2,094 customers and also sells water to the Lumpkin County Water and Sewer Authority at a rate of \$3.01 per thousand gallons. Average daily usage in excess of 125,000 gallons is sold at the rate of \$4.01 per thousand gallons. All water sold to Lumpkin County over a daily usage rate of 150,000 gallons is billed at \$5.01 per thousand gallons.

Water rates for residential and commercial customers are as follows: The base rate is \$19.50 for a 3/4 inch meter. The charge for 0 to 5,000 gallons consumption is \$4.50 per thousand gallons of water used; Next 7,000 gallons, \$6.63 per thousand and all over 12,000 gallons \$8.75 per thousand gallons. A discount of \$10 monthly is applied to the minimum water bill in which the head of the household is 65 years of age or older and can verify that their total household income is less than \$20,650 annually. A penalty of 10% or a minimum of \$2 is added each month to any bill that has not been paid by the 10th of the month. A penalty of \$75 is added to any bill that has not been paid by the 20th of each month. There is a \$25 account establishment charge and a deposit of \$100 is charged for all premises occupied by someone other than the owner. Business deposits are charged at two times the average previous water bill for the account.

Five Year History of Water Revenues & Expenditures

	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Revenues	\$ 1,004,257	\$ 1,165,032	\$ 1,321,650	\$ 1,570,924	\$ 1,592,000
Expenditures	1,090,647	1,332,693	1,433,249	1,441,325	1,889,792

Sewer Sales

Currently the City of Dahlonega serves 1,334 customers and the rate is \$4.75 per thousand gallons of water used. There is also a monthly service charge of \$12.

Five Year History of Sewer Revenues & Expenditures

	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Revenues	\$ 855,893	\$ 950,190	\$ 951,442	\$ 1,076,237	\$ 1,050,944
Expenditures	1,178,760	1,145,879	1,258,239	1,230,409	1,341,664

Sanitation Sales

Currently the City of Dahlonega serves 1,453 customers and the rates are as follows: \$20 for residential service for tax paying customers and \$29 monthly for non-tax paying customers. Business rates are assessed according to usage.

Five Year History of Sanitation Revenues & Expenditures					
	<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Revenues	\$ 416,033	\$ 435,700	\$ 452,699	\$ 474,108	\$ 507,267
Expenses	386,552	405,469	451,265	472,919	507,267

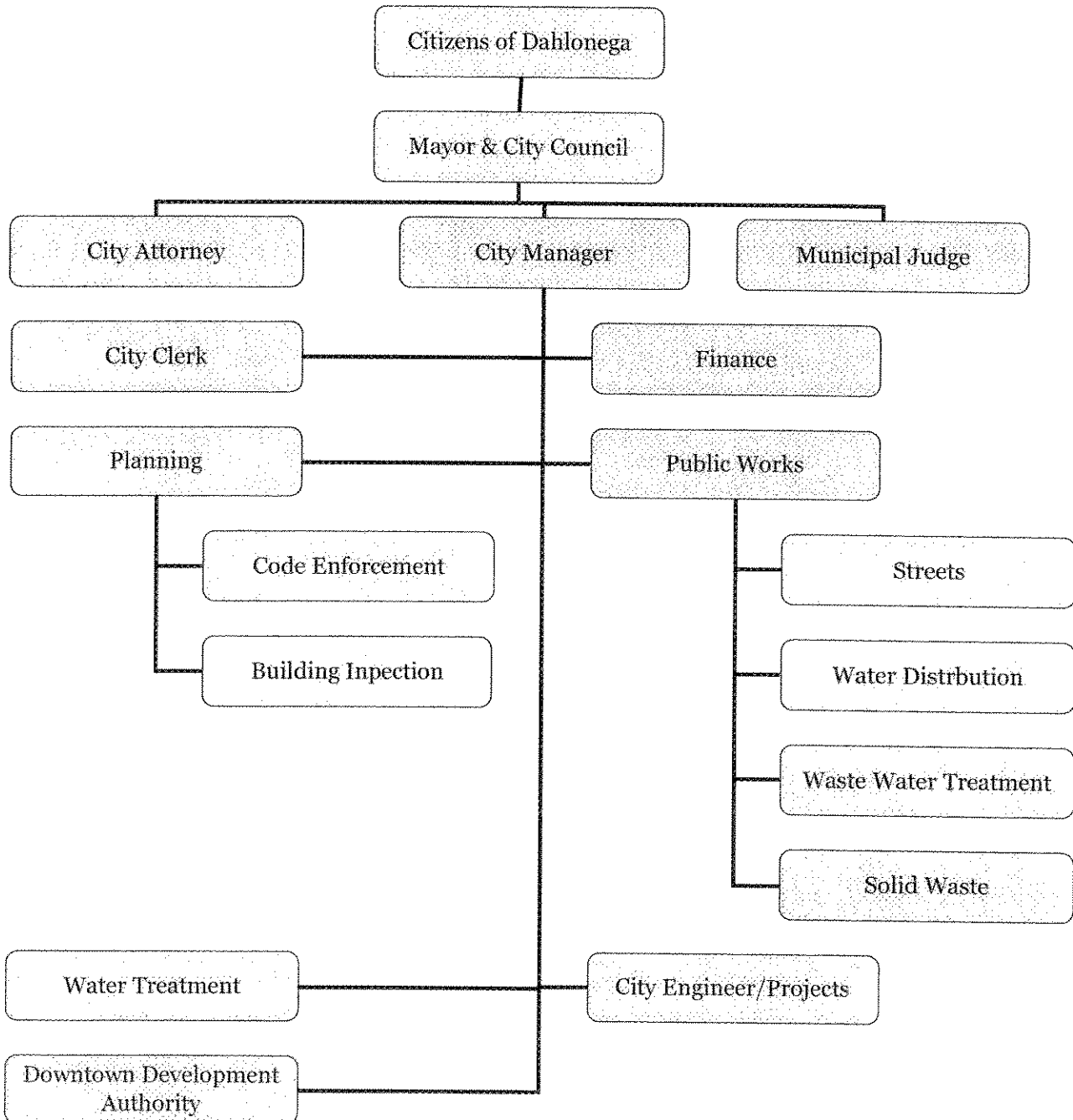
Grants

Grants for the last five years include a GEMA Grant, Local Development Grants, Recycling Grants, Safety Grants, Historic Preservation Grants, Wellness Grant, LDR Grants and DOT and TEA Grants.

Five Year History of Revenues				
<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
\$ 44,154	\$ 106,098	\$ 139,772	\$ 12,500	\$ 4,935

CITY OF DAHLONEGA, GEORGIA

Organizational Chart



**CITY OF DAHLONEGA
RESOLUTION**

A Resolution to adopt the Fiscal Year 2009 Budget for each fund of the City of Dahlonega, Georgia, appropriating the amounts shown in each budget as expenditures, adopting the several items of revenue anticipations, prohibiting expenditures from exceeding actual funding available, and adopting certain rates.

Whereas, the City Manager has presented a proposed 2009 Budget to the City Council on each of the various funds of the City as follows:

General Fund	\$3,183,890
Enterprise Fund	\$20,973,856
Solid Waste Fund	539,130
Grant Fund	222,500
Hotel-Motel Fund	126,000
DDA Fund	<u>140,463</u>
Total All Funds	\$25,185,839

And Whereas the Mayor and Council have reviewed each of those budgets, and

Whereas, each of those budgets list proposed expenditures for fiscal year 2009, and

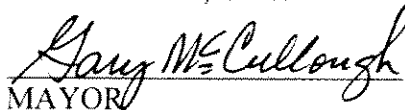
Whereas, each of those budgets is a balanced budget, so that anticipated revenues for each fund equal proposed expenditures,

Now therefore be it resolved that this budget shall be the City of Dahlonega's budget for the fiscal year 2009; and

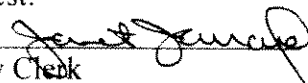
Be it further resolved that this budget, be and is hereby approved and the several items of revenues shows for each fund in the amounts anticipated are adopted and that the several amounts shown in the budget for each fund as proposed expenditures are hereby appropriated to the departments named in each fund; and

Be it further resolved that the expenditures shall not exceed the appropriation authorized by this budget or amendments thereto provided; however, that expenditures for fiscal year shall not exceed actual funding available.

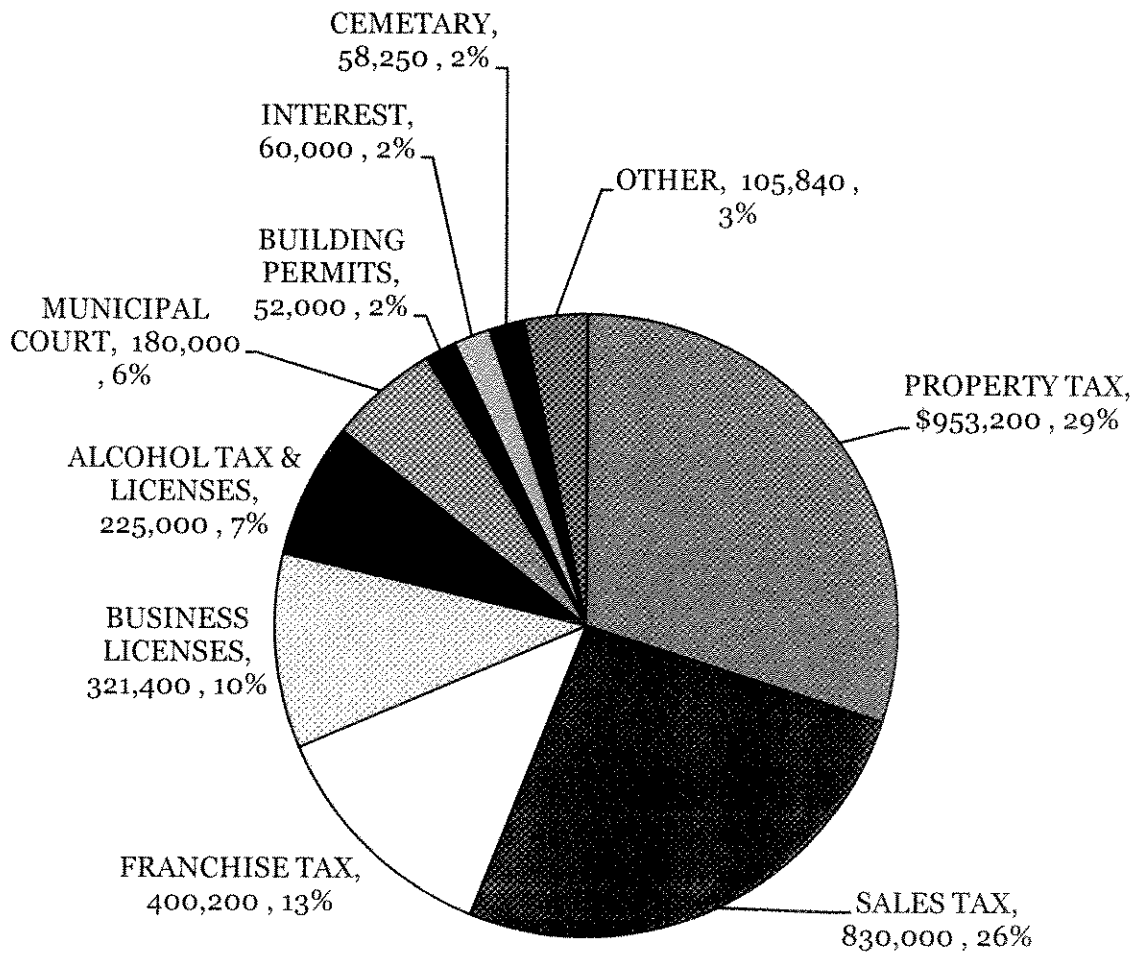
APPROVED THIS 6th DAY OF OCTOBER, 2008.


MAYOR

Attest:


City Clerk

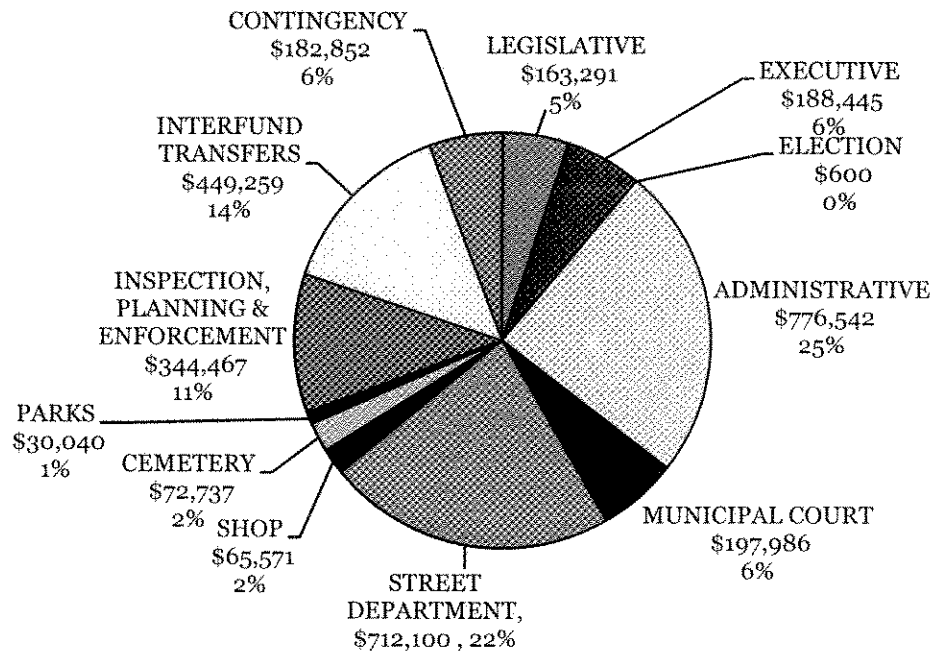
FY 2009 GENERAL FUND REVENUES
(By Source of Funding)
Total Revenues \$3,183,890



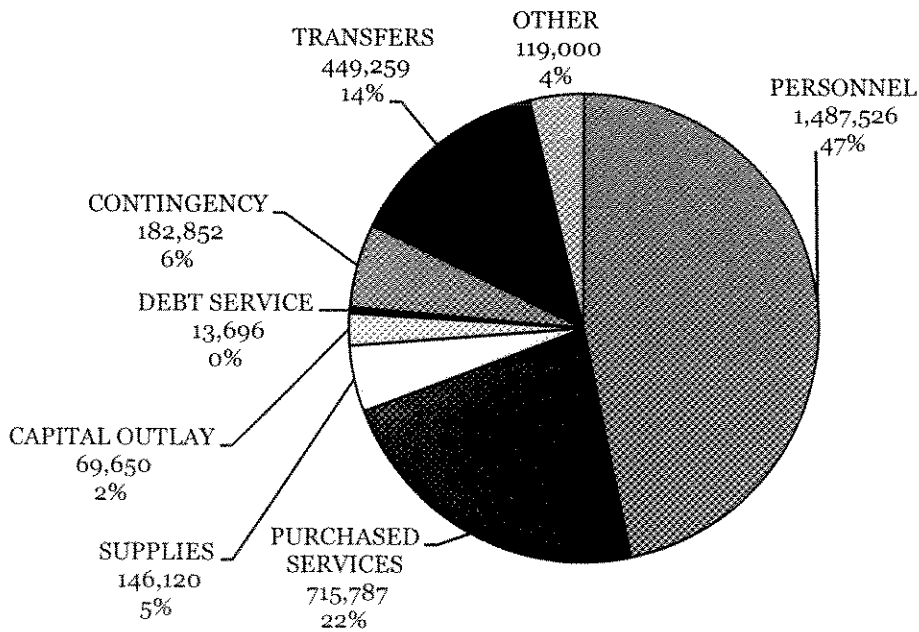
**CITY OF DAHLONEGA, GEORGIA
GENERAL FUND
ACTUAL AND BUDGETED REVENUES**

	2007 ACTUAL	2008 BUDGET	2008 ACTUAL (estimated)	2009 BUDGET
PROPERTY TAX - REAL PROPERTY	\$ 776,857	\$ 808,005	\$ 809,000	\$ 880,000
PROPERTY TAX - PUBLIC UTILITY	23,835	24,500	23,081	23,000
PROPERTY TAX - MOTOR VEHICLE	19,534	20,000	21,000	20,000
PROPERTY TAX - MOBILE HOME	1,379	1,450	1,475	1,700
PROPERTY TAX - REAL ESTATE	23,432	23,000	18,000	15,000
PROPERTY TAX - FIFA, PEN, INT.	3,540	3,000	3,500	3,500
FRANCHISE TAX - ELECTRIC	372,140	385,000	400,157	316,200
FRANCHISE TAX - GAS	31,219	32,000	40,870	32,000
FRANCHISE TAX - CABLE TV	25,823	26,000	27,292	27,000
FRANCHISE TAX - TELEPHONE	24,946	25,000	25,678	25,000
SALES TAX - LOCAL OPTION	837,951	830,000	866,817	830,000
SEL. SALES - BEER/WINE TAX	132,849	130,000	138,978	135,000
SEL. SALES - DISTILLED SPIRITS TAX	14,361	14,000	13,900	14,000
BUSINESS TAX - OCCUPATIONAL	85,501	95,000	87,538	90,000
BUSINESS TAX - INSURANCE PRE.	190,631	195,000	198,849	198,000
BUSINESS TAX - FINANCIAL INST.	30,361	31,000	34,465	32,000
LICENSES - BEER	20,763	23,000	24,100	27,500
LICENSES - WINE	20,063	23,000	20,175	23,000
LICENSES - DISTILLED SPIRITS	15,818	15,000	18,500	20,000
LICENSES - SERVERS PERMITS	-	-	3,500	3,500
BUILDING PERMITS	128,537	99,000	65,000	50,000
BUSINESS LICENSE PENALTY	1,314	1,000	1,442	1,400
FED. GOVT. PAYMENT IN LIEU/TAXES	10,776	11,000	8,900	10,000
ZONING & SUBDIVISION FEES	1,110	2,000	1,900	2,000
SALES OF MAPS, ZONING BOOKS	30	100	34	30
DUPLICATING FEES	273	200	290	250
ELECTION QUALIFYING FEES	432	-	576	864
CEMETERY LOT SALES	32,150	20,000	25,500	41,250
CEMETERY, MISCELLANEOUS (o/c)	20,790	17,000	15,000	17,000
FINES - MUNICIPAL COURT	171,700	180,000	143,000	180,000
INTEREST INCOME	121,675	80,000	103,000	60,000
SALES OF FIXED ASSETS	-	-	226,000	-
DONATIONS-BETTER HOMETOWN	132	100	787	500
PROCEEDS FROM CAPITAL LEASE	12,988	-	48,114	-
PROPERTY LEASE	9,805	38,196	38,196	38,196
PAYMENTS - FROM OTHER GOVTS.	15,827	-	-	-
PAYMENTS - INSURANCE REFUNDS	-	-	66,000	66,000
TOTAL GENERAL FUND REVENUES	\$ 3,178,542	\$ 3,152,551	\$ 3,520,614	\$ 3,183,890

**FY 2009 GENERAL FUND EXPENDITURES
(By Department)
Total Revenues \$3,183,890**



**FY 2009 GENERAL FUND EXPENDITURES
(By Type of Expenditure)
Total Revenues \$3,183,890**



**CITY OF DAHLONEGA, GEORGIA
GENERAL FUND
ACTUAL AND BUDGETED EXPENDITURES**

	2007 ACTUAL	2008 BUDGET	2008 ACTUAL (estimated)	2009 BUDGET
LEGISLATIVE				
PER. SERVICES - SOCIAL SECURITY	\$ 5,785	\$ 6,491	\$ 6,541	\$ 6,737
PER. SERVICES - GROUP INSURANCE	9,759	13,200	12,192	12,192
PER. SERVICES - RETIREMENT	17,364	20,000	20,000	22,921
PER. SERVICES - WORKERS COMP.	277	305	300	350
PER. SERVICES - SALARIES & WAGES	76,040	84,853	85,500	88,065
PUR. SERVICES - INSURANCE	10,805	10,805	10,926	10,926
PUR. SERVICES - COMMUNICATIONS - TELECOMMUNICATIONS	300	300	-	-
PUR. SERVICES - TRAVEL	13,707	18,000	18,500	12,500
PUR. SERVICES - DUES & FEES	162	300	300	300
PUR. SERVICES - EDUCATION/TRAIN	7,947	10,000	9,000	7,000
SUPPLIES - GENERAL	400	500	500	500
COMPUTERS	-	-	-	1,800
TOTAL LEGISLATIVE EXPENDITURES	\$ 142,546	\$ 164,754	\$ 163,759	\$ 163,291
EXECUTIVE				
PER. SERVICES - SOCIAL SECURITY	\$ 7,110	\$ 7,995	\$ 7,995	\$ 8,235
PER. SERVICES - GROUP INSURANCE	10,758	13,200	12,192	12,192
PER. SERVICES - RETIREMENT	21,847	23,100	23,100	25,500
PER. SERVICES - WORKERS COMP.	374	411	411	520
PER. SERVICES - SALARIES & WAGES	94,366	104,513	104,513	107,649
PUR. SERVICES - PROFESSIONAL	5,800	5,000	6,540	6,600
PUR. SERVICES - INSURANCE	11,452	12,000	12,049	12,049
PUR. SERVICES - COMMUNICATIONS - TELECOMMUNICATIONS	2,248	2,000	2,000	2,500
PUR. SERVICES - TRAVEL	11,449	11,500	11,500	8,200
PUR. SERVICES - DUES & FEES	1,827	2,000	2,000	2,000
PUR. SERVICES - EDUCATION/TRAIN.	3,409	4,000	4,800	2,500
SUPPLIES - GENERAL	593	500	1,500	500
COMPUTERS	2,603	-	1,655	-
TOTAL EXECUTIVE EXPENDITURES	\$ 173,836	\$ 186,219	\$ 190,255	\$ 188,445
ELECTION				
PUR. SERVICES - PROFESSIONAL	\$ -	\$ 600	\$ 542	\$ -
PUR. SERVICES - PRINTING	438	-	-	500
SUPPLIES - GENERAL	-	250	117	100
TOTAL ELECTION EXPENDITURES	\$ 438	\$ 850	\$ 659	\$ 600

**CITY OF DAHLONEGA, GEORGIA
GENERAL FUND
ACTUAL AND BUDGETED EXPENDITURES**

	2007 ACTUAL	2008 BUDGET	2008 ACTUAL (estimated)	2009 BUDGET
ADMINISTRATIVE				
PER. SERVICES - SOCIAL SECURITY	\$ 9,964	\$ 11,246	\$ 13,591	\$ 18,564
PER. SERVICES - GROUP INSURANCE	23,727	33,000	23,853	29,418
PER. SERVICES - RETIREMENT	14,700	18,200	19,000	33,663
PER. SERVICES - UNEMPLOYMENT	104	110	113	113
PER. SERVICES - WORKER COMP.	573	630	500	750
PER. SERVICES - SALARIES & WAGES	130,864	147,000	177,665	242,665
PUR. SERVICES - PROFESSIONAL	204,728	259,000	309,000	275,000
PUR. SERVICES - REPAIRS	7,425	6,000	12,126	12,000
PUR. SERVICES - RENTALS	6,052	6,000	6,000	6,000
PUR. SERVICES - INSURANCE	10,951	11,000	10,563	10,563
PUR. SERVICES - COMMUNICATIONS - TELECOMMUNICATIONS	16,611	22,000	13,000	13,000
PUR. SERVICES - COMMUNICATIONS - POSTAGE	3,871	-	2,000	3,000
PUR. SERVICES - ADVERTISING	5,260	5,000	5,000	5,000
PUR. SERVICES - PRINTING	2,325	2,600	2,600	2,500
PUR. SERVICES - TRAVEL	1,238	1,500	1,500	2,500
PUR. SERVICES - DUES & FEES	7,218	9,500	9,000	11,000
PUR. SERVICES - EDUCATION/TRAIN.	1,355	2,000	2,000	4,000
SUPPLIES-SMALL EQUIPMENT	3,409	5,000	3,000	3,000
SUPPLIES - OPERATING	24,365	26,000	18,000	20,000
SUPPLIES - WATER/SEWER	2,468	2,500	2,927	3,500
SUPPLIES - NATURAL GAS	2,681	3,500	3,170	3,200
SUPPLIES - ELECTRICITY	11,634	11,000	12,447	12,000
SUPPLIES - GASOLINE	1,248	1,300	1,300	1,500
BETTER HOMETOWN	51,716	55,000	55,000	55,000
EQUIPMENT	3,458	7,500	6,650	-
CAPITAL LEASE-EQUIPMENT	-	14,000	3,240	3,200
COMPUTERS	7,648	2,000	-	4,800
INTEREST EXPENSE	5,360	700	420	606
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 560,953	\$ 663,286	\$ 713,665	\$ 776,542
MUNICIPAL COURT				
PER. SERVICES - SOCIAL SECURITY	\$ 3,404	\$ 3,608	\$ 3,693	\$ 3,805
PER. SERVICES - GROUP INSURANCE	8,450	9,900	7,816	7,816
PER. SERVICES - RETIREMENT	2,159	2,990	3,200	5,420
PER. SERVICES - WORKERS COMP.	317	349	300	350
PER. SERVICES - SALARIES & WAGES	45,078	47,059	48,042	49,483
PER. SERVICES - OVERTIME	75	100	236	250
PUR. SERVICES - PROFESSIONAL	79,928	76,000	66,000	70,000
PUR. SERVICES - INSURANCE	1,223	1,223	1,242	1,242
PUR. SERVICES - COMMUNICATIONS - TELECOMMUNICATIONS	344	1,200	-	-
PUR. SERVICES - COMMUNICATIONS - POSTAGE	638	-	862	1,000
PUR. SERVICES - TRAVEL	252	300	31	100
PUR. SERVICES - DUES & FEES	35	35	70	70
PUR. SERVICES - EDUCATION/TRAIN.	375	1,000	500	500
SUPPLIES - SMALL EQUIPMENT	-	500	-	500
SUPPLIES - GENERAL	841	900	1,182	900
PAYMENTS TO OTHERS	15,966	20,000	8,842	10,000
PAYMENTS TO OTHER GOVTS.	43,040	45,000	36,722	45,000
COMPUTERS	-	1,200	-	1,550
TOTAL MUNICIPAL COURT EXPENDITURES	\$ 202,125	\$ 211,364	\$ 178,738	\$ 197,986

**CITY OF DAHLONEGA, GEORGIA
GENERAL FUND
ACTUAL AND BUDGETED EXPENDITURES**

	2007 ACTUAL	2008 BUDGET	2008 ACTUAL (estimated)	2009 BUDGET
STREET DEPARTMENT				
PER. SERVICES - SOCIAL SECURITY	\$ 17,810	\$ 22,013	\$ 22,166	\$ 25,254
PER. SERVICES - GROUP INSURANCE	61,691	88,099	88,282	102,039
PER. SERVICES - RETIREMENT	21,335	26,000	27,000	52,019
PER. SERVICES - WORKERS COMP.	13,547	14,902	15,000	16,950
PER. SERVICES - SALARIES & WAGES	234,978	283,756	284,000	325,120
PER. SERVICES - OVERTIME	4,098	4,000	5,750	5,000
PUR. SERVICES - PROFESSIONAL	1,529	2,000	1,000	2,500
PUR. SERVICES - REPAIRS	11,822	13,000	13,468	13,000
PUR. SERVICES - RENTALS	-	500	500	2,500
PUR. SERVICES - INSURANCE	11,270	11,270	11,328	11,328
PUR. SERVICES - COMMUNICATIONS - TELECOMMUNICATIONS	4,414	3,500	4,531	4,350
PUR. SERVICES - COMMUNICATIONS - POSTAGE	-	-	100	150
PUR. SERVICES - EDUC/TRAINING	-	500	-	500
SUPPLIES-SMALL EQUIPMENT	-	1,500	1,500	1,000
SUPPLIES - GENERAL	12,348	15,000	8,304	12,000
SUPPLIES - ELECTRICITY	29,945	30,000	35,239	38,000
SUPPLIES - GASOLINE	13,284	13,000	15,200	20,000
SIDEWALKS	3,010	20,000	5,000	15,000
STREETS - REPAVING	26,191	40,000	15,000	25,000
EQUIPMENT	-	6,750	6,897	6,500
CAPITAL LEASE - EQUIPMENT	12,988	36,000	8,342	8,390
DRAINAGE-CURBS/GUTTERS	22,053	15,000	11,822	15,000
OPERATING LEASES-PARKING LOTS	9,000	9,000	9,000	9,000
INTEREST - CAPITAL LEASES	430	2,500	1,532	1,500
TOTAL STREET EXPENDITURES	\$ 511,743	\$ 658,290	\$ 590,961	\$ 712,100
SHOP				
PER. SERVICES - SOCIAL SECURITY	\$ 2,437	\$ 2,107	\$ 2,283	\$ 2,300
PER. SERVICES - GROUP INSURANCE	10,860	13,200	12,192	12,192
PER. SERVICES - RETIREMENT	3,960	4,131	4,500	4,932
PER. SERVICES - WORKERS COMP.	820	902	800	1,040
PER. SERVICES - SALARIES & WAGES	31,853	27,040	29,644	30,533
PER. SERVICES - OVERTIME	577	500	201	300
PUR. SERVICES - REPAIRS	2,366	1,500	500	1,500
PUR. SERVICES - INSURANCE	1,041	1,041	1,074	1,074
PUR. SERVICES - COMMUNICATIONS - TELECOMMUNICATIONS	515	520	499	500
SUPPLIES-SMALL EQUIPMENT	538	800	-	1,500
SUPPLIES - GENERAL	2,131	2,000	3,229	2,000
SUPPLIES - WATER/SEWER	3,636	2,500	3,000	3,000
SUPPLIES - NATURAL GAS	1,277	1,500	1,164	1,200
SUPPLIES - ELECTRICITY	3,035	3,000	3,640	3,500
TOTAL SHOP EXPENDITURES	\$ 65,046	\$ 60,741	\$ 62,726	\$ 65,571

**CITY OF DAHLONEGA, GEORGIA
GENERAL FUND
ACTUAL AND BUDGETED EXPENDITURES**

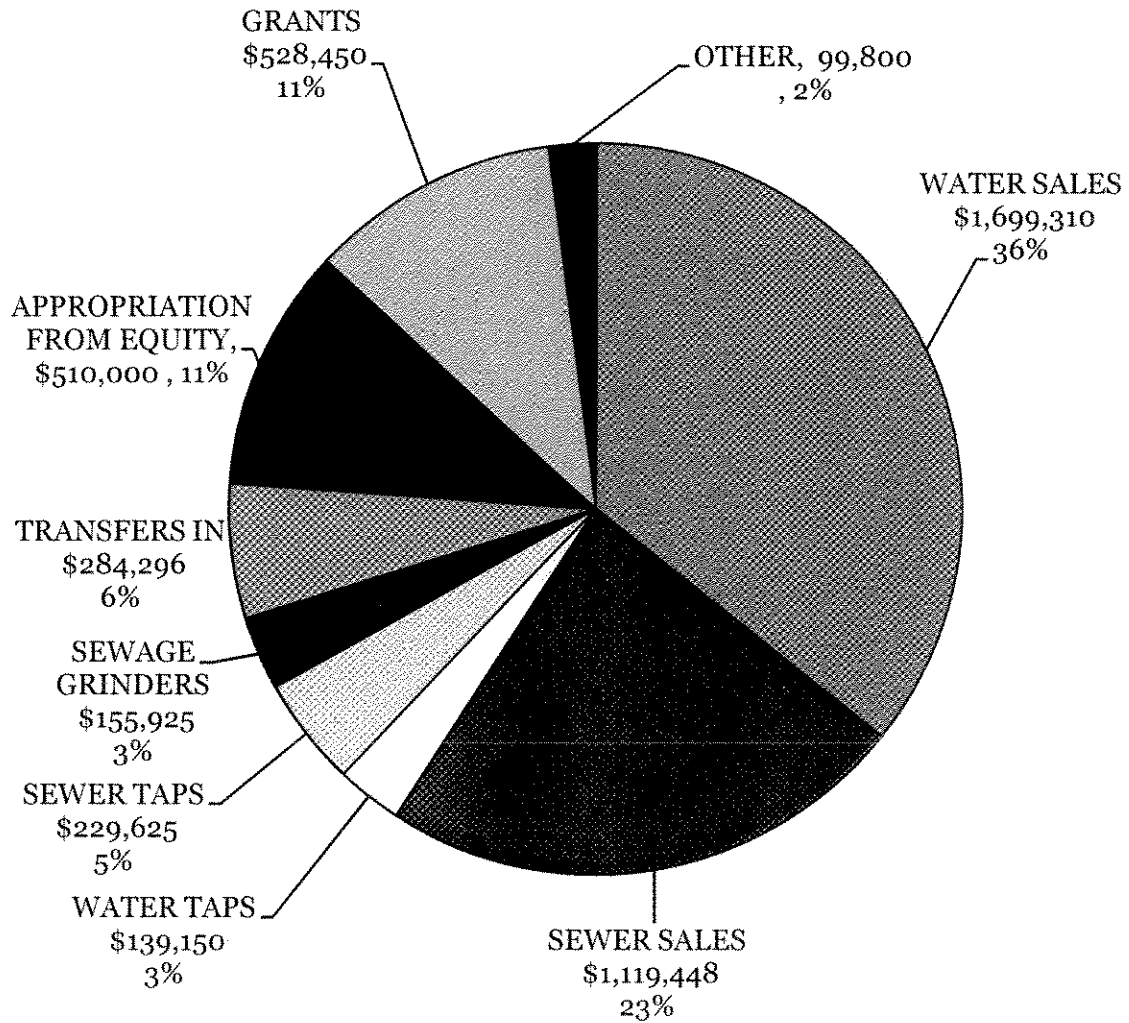
	2007 ACTUAL	2008 BUDGET	2008 ACTUAL (estimated)	2009 BUDGET
CEMETERY				
PER. SERVICES - SOCIAL SECURITY	\$ 2,351	\$ 2,907	\$ 2,709	\$ 2,791
PER. SERVICES - GROUP INSURANCE	11,340	13,200	12,192	12,192
PER. SERVICES - RETIREMENT	3,960	4,600	4,800	5,763
PER. SERVICES - WORKERS COMP.	2,031	2,234	2,600	2,938
PER. SERVICES - SALARIES & WAGES	29,101	35,000	32,851	33,837
PER. SERVICES - OVERTIME	3,382	3,000	2,565	3,000
PUR. SERVICES - REPAIRS	2,880	4,000	2,500	3,000
PUR. SERVICES - INSURANCE	930	930	996	996
SUPPLIES - SMALL EQUIPMENT	470	500	-	500
SUPPLIES - GENERAL	1,517	1,500	1,850	1,500
SUPPLIES - WATER & SEWER	420	400	521	420
SUPPLIES - ELECTRICITY	343	350	541	600
SUPPLIES - GASOLINE	3,738	3,500	4,000	5,200
EQUIPMENT	-	6,750	6,897	-
TOTAL CEMETERY EXPENDITURES	\$ 62,463	\$ 78,871	\$ 75,022	\$ 72,737

PARKS				
PER. SERVICES - SOCIAL SECURITY	\$ 4,040	\$ 2,742	\$ 876	\$ -
PER. SERVICES - GROUP INSURANCE	698	9,322	3,800	-
PER. SERVICES - RETIREMENT	34,424	4,600	3,000	-
PER. SERVICES - WORKERS COMP.	698	768	600	-
PER. SERVICES - SALARIES & WAGES	34,424	35,838	11,453	-
PER. SERVICES - OVERTIME	-	-	-	-
PUR. SERVICES - PROFESSIONAL	9,700	-	19,202	25,689
PUR. SERVICES - RENTALS	3,389	1,500	920	-
PUR. SERVICES - REPAIRS	1,695	1,000	-	-
PUR. SERVICES-INSURANCE	1,232	1,232	1,251	1,251
SUPPLIES - SMALL EQUIPMENT	550	500	-	-
SUPPLIES - GENERAL	2,045	2,000	205	500
SUPPLIES - WATER & SEWER	277	275	374	600
SUPPLIES - ELECTRICITY	1,053	1,100	970	2,000
BUILDINGS	-	-	89,359	-
EQUIPMENT	-	2,000	-	-
TOTAL PARKS EXPENDITURES	\$ 94,225	\$ 60,877	\$ 132,010	\$ 30,040

**CITY OF DAHLONEGA, GEORGIA
GENERAL FUND
ACTUAL AND BUDGETED EXPENDITURES**

	2007 ACTUAL	2008 BUDGET	2008 ACTUAL (estimated)	2009 BUDGET
INSPECTION, PLANNING & ENFORCEMENT				
PER. SERVICES - SOCIAL SECURITY	\$ 10,486	\$ 10,814	\$ 10,485	\$ 8,492
PER. SERVICES - GROUP INSURANCE	27,346	32,670	30,000	30,000
PER. SERVICES - RETIREMENT	10,500	12,167	13,000	20,300
PER. SERVICES - WORKERS COMP.	3,529	3,881	2,649	2,876
PER. SERVICES - SALARIES & WAGES	131,886	136,361	136,586	106,000
PER. SERVICES - OVERTIME	5,373	5,000	472	5,000
PUR. SERVICES - PROFESSIONAL	19,193	60,000	151,125	128,000
PUR. SERVICES - ALCOHOL INVESTIGATION	8,183	17,000	14,931	20,000
PUR. SERVICES - REPAIRS	773	1,000	779	2,000
PUR. SERVICES - INSURANCE	5,650	5,650	5,899	5,899
PUR. SERVICES - COMMUNICATIONS - TELECOMMUNICATIONS	2,956	4,300	1,198	1,500
PUR. SERVICES - COMMUNICATIONS - POSTAGE	842	-	2,000	2,000
PUR. SERVICES - TRAVEL	1,556	2,500	1,500	2,000
PUR. SERVICES - DUES & FEES	295	400	400	400
PUR. SERVICES - EDUCATION/TRAIN.	1,424	2,500	1,000	2,500
SUPPLIES - SMALL EQUIPMENT	3,706	1,500	-	500
SUPPLIES - GENERAL	4,917	3,000	2,366	2,500
SUPPLIES - GASOLINE	3,579	3,400	3,400	4,500
EQUIPMENT	6,530	15,000	-	-
COMPUTERS	5,921	-	-	-
TOTAL INSPECTION EXPENDITURES	\$ 254,645	\$ 317,143	\$ 377,790	\$ 344,467
TOTALS GENERAL FUND EXPENDITURES	\$ 2,068,020	\$ 2,402,395	\$ 2,485,585	\$ 2,551,779
INTERFUND TRANSFERS				
DOWNTOWN DEVELOPMENT AUTHORITY FUND	\$ 119,294	\$ 194,123	\$ 197,036	\$ 140,463
GRANT FUND	2,000	143,400	585	24,500
WATER & SEWER FUND	213,974	284,296	284,296	284,296
TOTAL INTERFUND TRANSFERS	\$ 335,268	\$ 621,819	\$ 481,917	\$ 449,259
CONTINGENCY - GENERAL FUND	\$ 773,845	\$ 126,337	\$ 278,998	\$ 182,852
GRAND TOTAL GENERAL FUND EXPENDITURES, INTERFUND TRANSFERS, AND CONTINGENCY	\$ 3,177,133	\$ 3,150,551	\$ 3,246,500	\$ 3,183,890

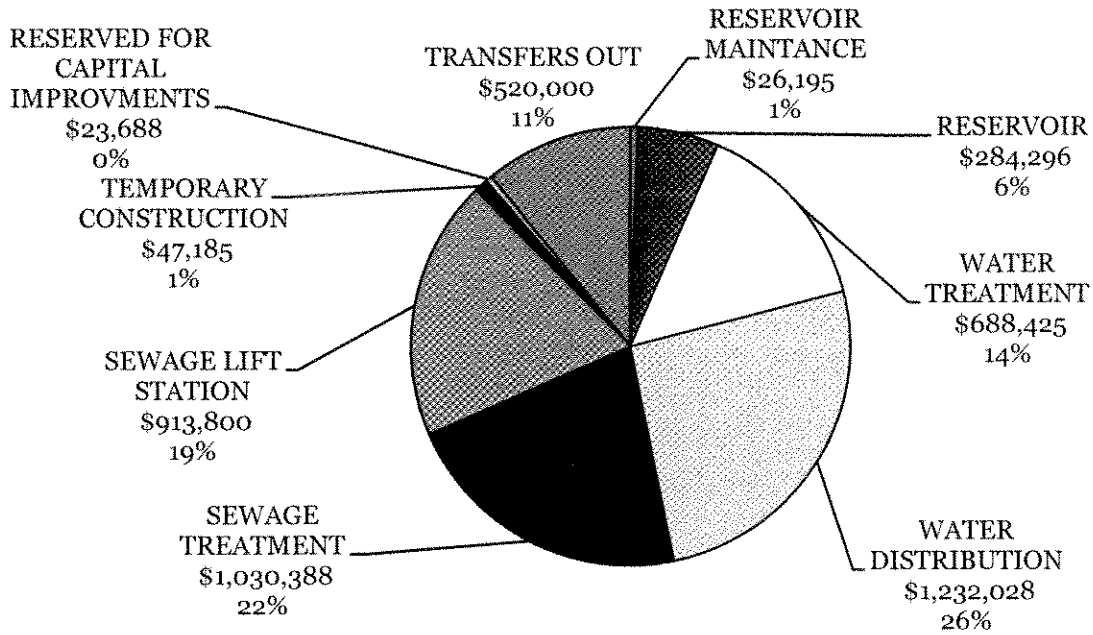
FY 2009 WATER & SEWER FUND REVENUES
(By Source of Funding)
Total Revenues \$4,766,004



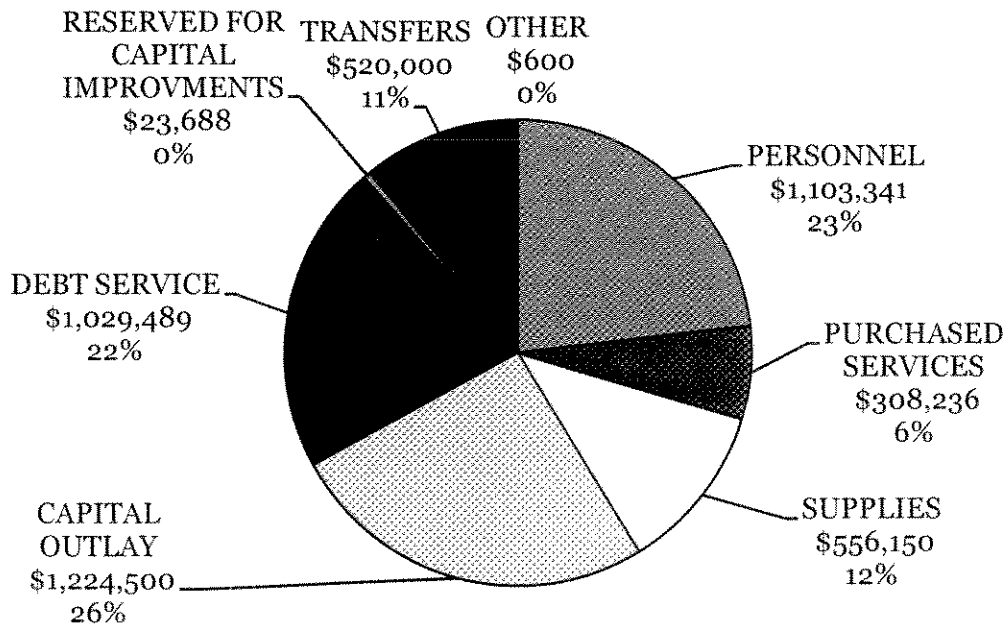
**CITY OF DAHLONEGA, GEORGIA
 WATER & SEWAGE ENTERPRISE FUND
 ACTUAL AND BUDGETED REVENUES**

	2007 ACTUAL	2008 BUDGET	2008 ACTUAL (estimated)	2009 BUDGET
WATER REVENUE	\$ 1,570,924	\$ 1,638,506	\$ 1,592,000	\$ 1,699,310
WATER TAPS	234,240	300,000	166,000	139,150
PENALTIES	41,219	45,000	50,700	50,000
SEWAGE GRINDER	167,214	160,000	137,356	155,925
SEWERAGE REVENUE	1,076,237	1,145,000	1,050,944	1,119,448
SEWER TAPS	316,148	300,000	283,900	229,625
BAD CHECK FEES	925	1,000	750	750
INTEREST INCOME	54,626	30,000	68,800	35,000
INTEREST INCOME, SINKING FUND	3,645	-	585	-
SALES OF FIXED ASSETS	1,850	-	-	-
PAYMENTS FROM OTHER GOV.	10,538	10,579	8,289	12,050
CONTRIBUTIONS-PRIVATE SOURCE	9,466	-	-	-
GRANT FUNDS	-	-	-	528,450
CREDIT CARD FEES	312	500	1,700	2,000
TAX ANTICIPATION NOTE PROCEEDS	1,048,081	-	180,390	-
TOTAL REVENUES	\$4,535,425	\$3,630,585	\$3,541,414	\$3,971,708
TRANSFERS/RESERVOIR DEBT	\$ 215,647	\$ 284,296	\$ 284,296	\$ 284,296
APPROPRIATION FROM EQUITY	-	-	-	510,000
TOTAL REVENUES	\$4,751,072	\$3,914,881	\$3,825,710	\$4,766,004

**FY 2009 WATER & SEWER FUND EXPENDITURES
(By Department)
Total Revenues \$4,764,316**



**FY 2009 WATER & SEWER FUND EXPENDITURES
(By Type of Expenditure)
Total Expenditures \$4,764,316**



**CITY OF DAHLONEGA
WATER AND SEWER ENTERPRISE FUND
ACTUAL AND BUDGETED EXPENSES**

	2007 ACTUAL	2008 BUDGET	2008 ACTUAL (estimated)	2009 BUDGET
RESERVOIR MAINTENANCE				
PUR. SERVICES - PROFESSIONAL	\$ 22,002	\$ 15,000	\$ 17,025	\$ 25,000
PUR. SERVICES - REPAIRS	-	5,000	-	-
PUR. SERVICES - INSURANCE	657	657	695	695
PUR. SERVICES - SUPPLIES	149	500	300	500
TOTAL RESERVOIR MAINTENANCE EXPENSES	\$ 22,808	\$ 21,157	\$ 18,020	\$ 26,195
NEW WATER TREATMENT PLANT				
INTEREST EXPENSE	\$ 17,239	\$ 10,000	\$ 14,195	\$ -
TOTAL NEW WATER TREATMENT PLANT EXPENSES	\$ 17,239	\$ 10,000	\$ 14,195	\$ -
RESERVOIR				
RESERVOIR LOAN PAYMENTS (Debt Service)	\$ 191,098	\$ 284,296	\$ 284,296	\$ 284,296
TOTAL RESERVOIR EXPENSES	\$ 191,098	\$ 284,296	\$ 284,296	\$ 284,296
WATER TREATMENT				
PER. SERVICES - SOCIAL SECURITY	\$ 16,909	\$ 19,004	\$ 19,134	\$ 19,779
PER. SERVICES - GROUP INSURANCE	52,726	63,800	47,706	47,706
PER. SERVICES - RETIREMENT	17,416	23,000	24,000	40,605
PER. SERVICES - WORKERS COMP.	5,992	6,591	6,591	7,243
PER. SERVICES - SALARIES & WAGES	218,699	238,412	243,256	250,554
PER. SERVICES - OVERTIME	9,124	10,000	6,868	8,000
PUR. SERVICES - PROFESSIONAL	3,555	10,000	10,000	10,000
PUR. SERVICES - REPAIRS	66,681	75,000	77,000	60,000
PUR. SERVICES - INSURANCE	9,210	9,210	9,738	9,738
PUR. SERVICES - COMMUNICATIONS - TELECOMMUNICATION	5,081	6,000	4,592	4,950
PUR. SERVICES - COMMUNICATIONS - POSTAGE	538	-	50	50
PUR. SERVICES - ADVERTISING	722	1,000	1,043	1,100
PUR. SERVICES - TRAVEL	1,150	2,500	2,000	2,000
PUR. SERVICES - DUES & FEES	1,104	1,200	500	1,200
PUR. SERVICES - EDUCATION & TRAIN.	1,455	1,200	1,000	1,500
SUPPLIES - SMALL EQUIP/MATERIALS	1,802	3,000	1,000	2,000
SUPPLIES - GENERAL	52,912	54,000	42,214	47,000
SUPPLIES - PROPANE GAS	-	500	625	750
SUPPLIES - ELECTRICITY	97,381	95,000	103,293	110,000
SUPPLIES - GASOLINE	3,127	3,500	3,063	4,000
CAPITAL OUTLAY	1,072,307	-	954,811	6,500
INTEREST EXPENSE-BONDS	3,193	374	374	-
DEBT SERVICE GEFA	39,278	-	39,278	39,278
DEBT SERVICE CAPITAL LEASE	14,472	-	14,472	14,472
BOND AGENT FEE	1,100	-	561	-
TOTAL WATER TREATMENT EXPENSES	\$ 1,695,934	\$ 623,291	\$ 1,613,169	\$ 688,425

**CITY OF DAHLONEGA
WATER AND SEWER ENTERPRISE FUND
ACTUAL AND BUDGETED EXPENSES**

	2007 ACTUAL	2008 BUDGET	2008 ACTUAL (estimated)	2009 BUDGET
WATER DISTRIBUTION				
PER. SERVICES - SOCIAL SECURITY	\$ 14,566	\$ 16,581	\$ 16,185	\$ 16,610
PER. SERVICES - GROUP INSURANCE	67,844	83,490	66,525	66,525
PER. SERVICES - RETIREMENT	22,200	27,300	29,000	33,500
PER. SERVICES - WORKERS COMP.	5,834	6,417	6,410	7,000
PER. SERVICES - SALARIES & WAGES	192,018	204,750	203,000	211,690
PER. SERVICES - OVERTIME	12,588	6,000	8,571	5,433
PUR. SERVICES - PROFESSIONAL	13,866	7,000	52,000	10,000
PUR. SERVICES - REPAIRS	21,894	10,000	15,934	10,000
PUR. SERVICES - RENTALS	2,014	1,000	-	1,000
PUR. SERVICES - INSURANCE	6,920	6,920	6,870	6,870
PUR. SERVICES - COMMUNICATIONS - TELECOMMUNICATION	4,373	11,500	2,931	3,500
PUR. SERVICES - COMMUNICATIONS - POSTAGE	6,737	-	9,500	10,000
PUR. SERVICES - ADVERTISING	161	200	140	200
PUR. SERVICES - PRINTING	2,279	2,500	2,600	2,600
PUR. SERVICES - TRAVEL	311	400	400	400
PUR. SERVICES - DUES & FEES	598	600	886	600
PUR. SERVICES - EDUCATION/TRAIN.	-	400	300	400
SUPPLIES - SMALL EQUIP./MATERIALS	51,718	75,000	40,000	50,000
SUPPLIES - GENERAL	13,387	12,000	21,900	20,000
SUPPLIES - PROPANE GAS	478	1,000	1,000	1,000
SUPPLIES - ELECTRICITY	7,416	8,500	8,500	9,000
SUPPLIES - GASOLINE	14,110	15,000	22,562	33,000
CAPITAL OUTLAY	114,393	-	290,942	527,500
DEBT SERVICE GEFA	174,579	-	174,579	174,579
DEBT SERVICE CAPITAL LEASE	2,902	-	16,069	30,021
CREDIT CARD FEES	239	300	595	600
TOTAL WATER DISTRIBUTION EXPENSES	\$ 753,425	\$ 496,858	\$ 997,399	\$ 1,232,028

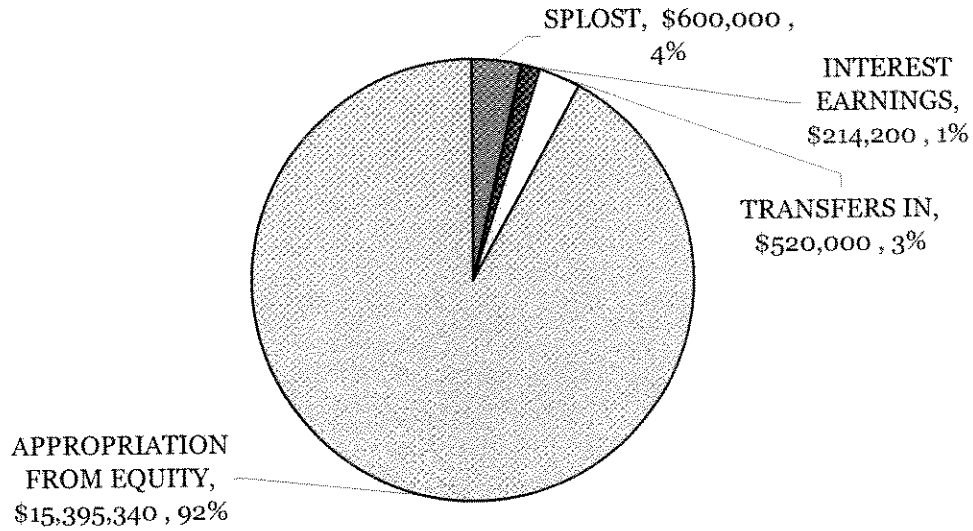
**CITY OF DAHLONEGA
WATER AND SEWER ENTERPRISE FUND
ACTUAL AND BUDGETED EXPENSES**

	2007 ACTUAL	2008 BUDGET	2008 ACTUAL (estimated)	2009 BUDGET
SEWAGE TREATMENT				
PER. SERVICES - SOCIAL SECURITY	\$ 13,136	\$ 13,912	\$ 13,835	\$ 14,452
PER. SERVICES - GROUP INSURANCE	39,866	46,200	36,254	36,254
PER. SERVICES - RETIREMENT	16,400	19,500	22,500	28,000
PER. SERVICES - WORKERS COMP.	3,735	4,108	3,000	5,000
PER. SERVICES - SALARIES & WAGES	180,764	178,850	178,850	186,816
PER. SERVICES - OVERTIME	2,621	3,000	2,000	2,100
PUR. SERVICES - PROFESSIONAL	8,572	8,500	4,500	19,200
PUR. SERVICES - DISPOSAL	25,040	27,000	32,610	35,000
PUR. SERVICES - REPAIRS	18,316	20,000	33,094	35,000
PUR. SERVICES - RENTALS	840	1,000	1,436	1,500
PUR. SERVICES - INSURANCE	12,113	12,113	12,525	12,525
PUR. SERVICES - COMMUNICATIONS - TELECOMMUNICATION	3,296	4,000	2,462	2,500
PUR. SERVICES - COMMUNICATIONS - POSTAGE	891	-	750	800
PUR. SERVICES - TRAVEL	413	500	1,000	500
PUR. SERVICES - DUES & FEES	424	500	300	500
PUR. SERVICES - EDUCATION/TRAIN.	1,008	1,000	1,000	500
SUPPLIES - SMALL EQUIP/MATERIALS	3,850	5,000	4,873	5,000
SUPPLIES - GENERAL	36,977	42,000	35,923	38,000
SUPPLIES - WATER & SEWER	14,572	17,000	2,424	2,500
SUPPLIES - ELECTRICITY	116,898	120,000	137,000	145,000
SUPPLIES - GASOLINE	6,319	8,000	8,000	-
INDUSTRIAL PRE-TREATMENT	-	1,000	-	-
CAPITAL OUTLAY	9,840	-	35,000	18,500
DEBT SERVICE GEFA	440,741	-	440,741	440,741
TOTAL SEWAGE TREATMENT EXPENSES	\$ 956,632	\$ 533,183	\$ 1,010,077	\$ 1,030,388
SEWAGE LIFT STATION				
PER. SERVICES - SOCIAL SECURITY	\$ 2,944	\$ 3,539	\$ 3,606	\$ 3,953
PER. SERVICES - GROUP INSURANCE	8,625	9,350	5,565	5,565
PER. SERVICES - RETIREMENT	4,100	4,945	5,300	6,500
PER. SERVICES - WORKERS COMP.	993	1,092	1,092	1,200
PER. SERVICES - SALARIES & WAGES	38,637	39,256	40,458	41,672
PER. SERVICES - OVERTIME	1,298	7,000	6,680	10,000
PUR. SERVICES - PROFESSIONAL	-	5,000	-	4,000
PUR. SERVICES - REPAIRS	15,801	15,000	7,000	10,000
PUR. SERVICES - REPAIR GRINDER PUMPS	6,296	7,000	8,000	10,000
PUR. SERVICES - INSURANCE	3,145	3,145	3,308	3,308
PUR. SERVICES - COMMUNICATIONS	8,838	9,000	9,400	10,500
PUR. SERVICES - DUES & FEES	65	100	100	100
SUPPLIES - SMALL EQUIP/MATERIALS	-	6,000	3,000	4,000
SUPPLIES - GENERAL	154	300	350	300
SUPPLIES - GRINDER PUMP INSTALLATION	1,790	3,000	8,075	8,200
SUPPLIES - ELECTRICITY	63,616	68,000	60,000	66,000
SUPPLIES - GASOLINE	-	-	-	10,400
CAPITAL OUTLAY	71,373	-	123,551	672,000
DEBT SERVICE GEFA	46,102	-	46,102	46,102
TOTAL SEWAGE LIFT STATION EXPENSES	\$ 273,777	\$ 181,727	\$ 331,587	\$ 913,800

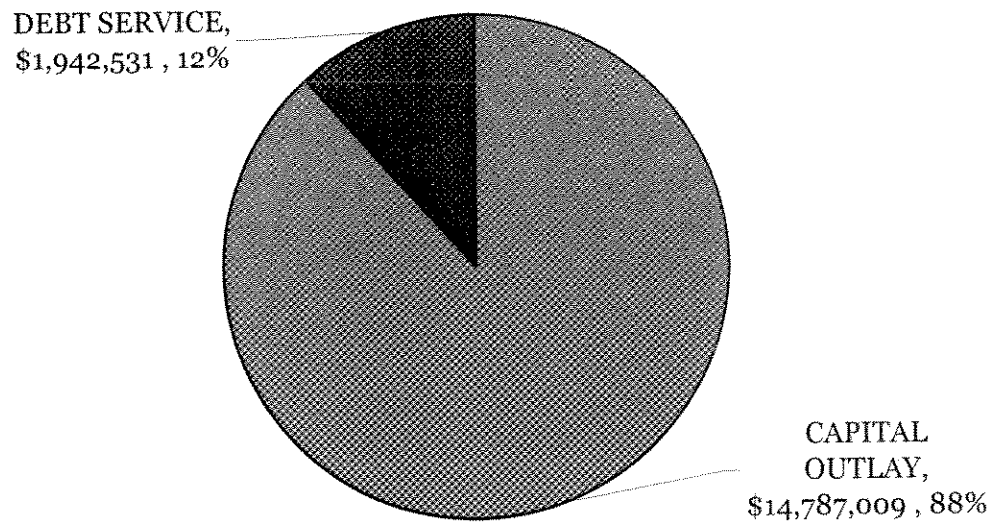
**CITY OF DAHLONEGA
WATER AND SEWER ENTERPRISE FUND
ACTUAL AND BUDGETED EXPENSES**

	<u>2007 ACTUAL</u>	<u>2008 BUDGET</u>	<u>2008 ACTUAL (estimated)</u>	<u>2009 BUDGET</u>
TEMPORARY CONSTRUCTION				
PER. SERVICES - SOCIAL SECURITY	\$ -	\$ -	\$ 1,038	\$ 3,205
PER. SERVICES - WORKERS COMP.	-	-	-	2,080
PER. SERVICES - SALARIES & WAGES	-	-	13,475	41,600
PER. SERVICES - OVERTIME	-	-	100	300
TOTAL TEMPORARY CONSTRUCTION EXPENSES	\$ -	\$ -	\$ 14,613	\$ 47,185
TOTAL WATER & SEWER EXPENSES	\$ 3,910,913	\$ 2,150,512	\$ 4,283,356	\$ 4,222,316
<u>RESERVED FOR CAPITAL IMPROVEMENT</u>	\$ -	\$ -	\$ -	\$ 22,000
<u>TRANSFER TO SPLOST/ BOND ADMIN FUND</u>	-	207,000	207,000	520,000
	\$ -	\$ 207,000	\$ 207,000	\$ 542,000
TOTAL ENTERPRISE FUND EXPENSES	\$ 3,910,913	\$ 2,357,512	\$ 4,490,356	\$ 4,764,316

FY 2009 SPLOST / BOND ADMIN. FUND REVENUES
(By Funding Source)
Total Revenues \$1,334,200



FY 2009 SPLOST / BOND ADMIN. FUND EXPENDITURES
(By Type of Expenditure)
Total Expenditures \$16,729,540



CITY OF DAHLONEGA, GEORGIA
SPLOST / BOND ADMINISTRATION ENTERPRISE FUND
ACTUAL AND BUDGETED REVENUES, EXPENSES,
AND CHANGES IN FUND EQUITY

	2007 ACTUAL	2008 BUDGET	2008 ACTUAL (estimated)	2009 BUDGET	2010 BUDGET
REVENUES					
INTEREST INCOME, BOND PROCEEDS	\$ -	\$ -	\$ 374,500	\$ 208,000	\$ 10,605
SPLOST REVENUES	-	-	290,000	600,000	600,000
SPLOST INTEREST	-	-	250	6,200	8,025
BOND PROCEEDS	-	-	26,485,604	-	-
TRANSFER FROM WATER & SEWER FUND	-	207,000	207,000	520,000	600,000
TOTAL BOND ADMINISTRATION REVENUES	\$ -	\$ 207,000	\$ 27,357,354	\$ 1,334,200	\$ 1,218,631
EXPENDITURES					
BOND AGENT FEES	\$ -	\$ -	\$ 500	\$ 1,500	\$ 1,500.00
CAPITAL OUTLAY	-	-	6,057,254	14,787,009	4,238,582
DEBT SERVICE - PRINCIPAL	-	-	115,000	525,000	515,000
DEBT SERVICE - INTEREST	-	-	639,413	1,416,031	1,393,719
TOTAL BOND ADMINISTRATION EXPENSES	\$ -	\$ -	\$ 6,812,167	\$ 16,729,540	\$ 6,148,801
BEGINNING EQUITY					
REVENUE	-	207,000	27,357,354	1,334,200	1,218,631
EXPENDITURES	-	-	(6,812,167)	(16,729,540)	(6,148,801)
ENDING EQUITY	\$ -	\$ 207,000	\$ 20,545,187	\$ 5,149,847	\$ 219,677

**CITY OF DAHLONEGA, GEORGIA
SOLID WASTE ENTERPRISE FUND
ACTUAL AND BUDGETED REVENUES AND EXPENSES**

	2007 ACTUAL	2008 BUDGET	2008 ACTUAL (estimated)	2009 BUDGET
REVENUES				
SANITATION REVENUE	\$ 469,458	\$ 481,000	\$ 489,612	\$ 538,130
SALE OF RECYCLED MATERIALS	4,650	1,000	1,760	1,000
OPERATING TRANSFERS	-	-	15,895	-
TOTAL SOLID WASTE FUND REVENUES	\$ 474,108	\$ 482,000	\$ 507,267	\$ 539,130
EXPENSES				
SOLID WASTE				
PER. SERVICES - SOCIAL SECURITY	\$ 9,654	\$ 10,083	\$ 10,970	\$ 11,299
PER. SERVICES - GROUP INSURANCE	45,593	58,080	48,765	48,765
PER. SERVICES - RETIREMENT	15,328	17,800	18,900	22,100
PER. SERVICES - WORKERS COMP.	11,701	12,870	10,000	11,300
PER. SERVICES - SALARIES & WAGES	125,755	126,000	137,206	141,322
PER. SERVICES - OVERTIME	5,390	5,800	6,196	6,382
PUR. SERVICES - DISPOSAL	79,502	80,000	75,240	75,000
PUR. SERVICES - REPAIRS	21,596	18,000	18,350	20,000
PUR. SERVICES - RENTALS	-	1,000	-	1,000
PUR. SERVICES - INSURANCE	6,774	6,774	6,821	6,821
SUPPLIES - SMALL EQUIP/MATERIALS	13,206	15,000	16,018	19,000
SUPPLIES - GENERAL	4,919	5,000	4,366	5,000
SUPPLIES - WATER & SEWER	430	450	593	700
SUPPLIES - ELECTRICITY	172	200	200	200
SUPPLIES - GASOLINE	20,783	19,000	31,937	41,000
DEPRECIATION	37,428	25,000	37,320	37,500
TOTAL SOLID WASTE FUND EXPENSES	\$ 398,231	\$ 401,057	\$ 422,882	\$ 447,389
RECYCLING				
PER. SERVICES - SOCIAL SECURITY	\$ 3,391	\$ 3,580	\$ 3,727	\$ 3,839
PER. SERVICES - GROUP INSURANCE	9,727	8,800	6,646	6,646
PER. SERVICES - RETIREMENT	3,238	4,198	5,000	5,952
PER. SERVICES - WORKERS COMP.	467	513	513	600
PER. SERVICES - SALARIES & WAGES	35,135	36,470	38,113	39,256
PER. SERVICES - OVERTIME	10,278	10,500	10,604	10,922
PUR. SERVICES - REPAIRS	1,443	5,000	4,146	5,000
PUR. SERVICES - INSURANCE	1,582	1,582	1,826	1,826
SUPPLIES - SMALL EQUIP/MATERIALS	-	800	700	700
SUPPLIES - GENERAL	1,928	2,000	2,570	2,600
SUPPLIES - GASOLINE	6,491	6,500	9,540	12,400
DEPRECIATION	1,008	1,000	1,000	1,000
TOTAL RECYCLING FUND EXPENSES	\$ 74,688	\$ 80,943	\$ 84,385	\$ 90,741
TRANSFER TO CAPITAL RESERVE	\$ 1,189	\$ -	\$ -	\$ 1,000
TOTAL SOLID WASTE FUND EXPENSES	\$ 474,108	\$ 482,000	\$ 507,267	\$ 539,130

**CITY OF DAHLONEGA, GEORGIA
GRANT FUND
ACTUAL AND BUDGETED REVENUES AND EXPENDITURES**

	2007 ACTUAL	2008 BUDGET	2008 ACTUAL (estimated)	2009 BUDGET
REVENUES				
ARC	\$ 7,500	\$ -	\$ -	\$ -
EIP/ARC	-	600,000	-	-
GA DCA SIGNATURE COMMUNITY LOCAL ASSISTANCE (STATE)	-	-	-	50,000
HISTORIC PRESERVATION DIVISION	-	-	-	10,000
GA DOT TE GRANT	-	-	-	11,000
SAFETY GRANT	-	3,000	-	101,000
WELLNESS GRANT	3,000	-	3,000	3,000
GA FORESTRY COMM GRANT	-	-	1,350	20,000
OPERATING TRANSFERS	2,000	143,400	585	24,500
TOTAL REVENUES	\$ 12,500	\$ 746,400	\$ 4,935	\$ 222,500
EXPENDITURES				
LOCAL ASSISTANCE (STATE)	\$ -	\$ 25,000	\$ -	\$ 10,000
GA DCA SIGNATURE COMMUNITY	-	50,000	-	50,000
GA DOT TE GRANT	-	625,000	-	111,100
SAFETY GRANT 50/50	3,201	10,000	585	3,000
HISTORIC PRESERVATION GRANT	-	15,400	-	15,400
WELLNESS GRANT	1,189	3,000	3,000	3,000
GA FORESTRY COMM GRANT 50/50	-	18,000	1,350	30,000
TOTAL EXPENDITURES	\$ 4,390	\$ 746,400	\$ 4,935	\$ 222,500

**CITY OF DAHLONEGA, GEORGIA
HOTEL-MOTEL FUND
ACTUAL AND BUDGETED REVENUES AND EXPENDITURES**

	2007 ACTUAL	2008 BUDGET	2008 ACTUAL (estimated)	2009 BUDGET
REVENUES				
SEL. SALES - MOTEL TAX	\$ 115,031	\$ 114,000	\$ 120,370	\$ 126,000
TOTAL REVENUES	\$ 115,031	\$ 114,000	\$ 120,370	\$ 126,000
EXPENDITURES				
PUR. SERVICES - TOURISM	\$ 115,031	\$ 114,000	\$ 120,370	\$ 126,000
TOTAL EXPENDITURES	\$ 115,031	\$ 114,000	\$ 120,370	\$ 126,000

**CITY OF DAHLONEGA, GEORGIA
DOWNTOWN DEVELOPMENT AUTHORITY
ACTUAL AND BUDGETED REVENUES AND EXPENDITURES**

	2007 ACTUAL	2008 BUDGET	2008 ACTUAL (estimated)	2009 BUDGET
REVENUES				
TRANSFER FROM GENERAL FUND	\$ 118,616	\$ 194,123	\$ 197,036	\$ 140,463
CONTRIBUTIONS - PRIVATE	39,890	-	-	-
APPROPRIATIONS FROM EQUITY	-	-	25,100	-
TOTAL REVENUES	\$ 158,506	\$ 194,123	\$ 222,136	\$ 140,463
EXPENDITURES				
DDA OPERATING				
PER. SERVICES - SOC. SECURITY	\$ 3,662	\$ 3,983	\$ 3,947	\$ 4,066
PER. SERVICES - GROUP INSURANCE	4,584	5,940	5,900	5,900
PER. SERVICES - RETIREMENT	4,326	5,805	6,000	8,100
PER. SERVICES - WORKERS COMP.	200	220	200	250
PER. SERVICES - SALARIES, WAGES	47,481	52,075	51,599	53,147
PUR. SERVICES - PROFESSIONAL	1,334	72,000	75,157	5,000
PUR. SERVICES - COMMUNICATIONS - TELECO.	215	300	250	150
PUR. SERVICES - COMMUNICATIONS - POSTAG	-	-	250	150
PUR. SERVICES - ADVERTISING	1,933	1,500	813	1,000
PUR. SERVICES - TRAVEL	683	2,000	2,800	2,500
PUR. SERVICES - DUES & FEES	490	500	320	600
PUR. SERVICES - EDUC/TRAINING	1,490	1,000	1,000	1,000
SUPPLIES	2,106	800	800	600
TOTAL DDA OPERATING	\$ 68,504	\$ 146,123	\$ 149,036	\$ 82,463
DDA PROGRAMS & PROJECTS				
PUR. SERVICES - PROFESSIONAL	\$ -	\$ -	\$ 58,000	\$ 19,500
PUR. SERVICES - REPAIRS	-	-	2,500	-
PUR. SERVICES - ADVERTISING	-	-	1,500	12,350
PUR. SERVICES - PRINTING	-	-	200	-
PUR. SERVICES - TRAVEL	-	-	3,500	-
PUR. SERVICES - DUES & FEES	-	-	1,500	150
PUR. SERVICES - EDUC/TRAINING	-	-	400	3,000
SUPPLIES	-	-	5,500	-
DDA-RESERVED CASH EXPENSES	90,005	48,000	-	-
TOTAL DDA PROGRAMS & PROJECTS	\$ 90,005	\$ 48,000	\$ 73,100	\$ 35,000
TOTAL EXPENDITURES	\$ 158,509	\$ 194,123	\$ 222,136	\$ 117,463