

ANNUAL BUDGET

FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2010



DAHLONEGA

GEORGIA, USA



Explore and Enjoy Our Heritage

MAIN STREET



NATIONAL TRUST
for HISTORIC PRESERVATION



SITE OF THE FIRST MAJOR US GOLD RUSH



DAHLONEGA

GEORGIA, USA

CITY OF DAHLONEGA, GEORGIA

ANNUAL OPERATING BUDGET

For the Fiscal Year Ending September 30, 2010

Mayor

GARY McCULLOUGH

Council Members

RALPH PRESCOTT, POST 1

JONNY ARIEMMA, POST 2

GERALD LORD, POST 3

MICHAEL CLEMONS, POST 4

SAM NORTON, POST 5

TERRY PETERS, POST 6

Prepared By:

BILL LEWIS, CITY MANAGER

&

CHRISTOPHER AUSTIN, FINANCE DIRECTOR



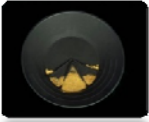


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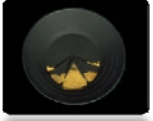
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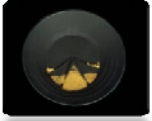


VISION STATEMENT

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.



FISCAL YEAR 2010 BUDGET MESSAGE

SEPTEMBER 8, 2009

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, 2010. 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 2010 budget represents an ongoing commitment to maintain the City's current millage rate despite the slow economic conditions.

THE GENERAL FUND operating budget, including transfers, for FY 2010 is \$2,900,708. This is a decrease over the FY 2009 budget of \$283,182 or 8.89%. Major factors included in the FY 2010 budget included the following:

- The tax digest declined and the addition of a new tax exemption for property owners 65 years and older combined to result in a reduction in the property tax revenues for FY 2010 by \$68,969 or 7.24%.
- Local Option Sales Tax revenues are budgeted to decrease by \$95,000 or 11.45% over the FY 2009 budget. This is due to the slow economy.

- Franchise taxes are budgeted to decrease by \$4,200 or 1.05% due mainly to the closure of the Mohawk Industries manufacturing facility.
- No new positions or salary changes are recommended for the FY 2010 budget.
- Retirement cost for the FY 2010 budget is \$380,869 this is an increase of \$98,600 or 34.93% over the FY 2009 budget. This budgeted increase is due to major losses on assets invested for the payment of retirement benefits.
- Interfund transfer budget decreased by \$42,576 or 12.76%. This is due to the reduction in matching funds to be transferred to the Grant Fund.

THE GRANT FUND accounts for the grants received by the City. The FY 2010 budget, including transfers, is 894,968. This is an increase over the FY 2009 budget of \$643,068. This is due to the congressional allocation of funds to finance streetscape improvements along West Main and South Chestatee Streets.

THE HOTEL/MOTEL TAX FUND budget for FY 2010 is \$120,000. This is a decrease of \$6,000 or 4.76% over FY 2009 budget. This is due to City's tourism sector experiencing declines related to the slow economy.

THE SPLOST/BOND ADMINISTRATION 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 2010 for \$490,000. This is a \$110,000 or 18.33% decrease over the FY 2009 budget due to the slow economy. Construction expenditures for the water treatment plant budgeted to occur during FY 2010 are \$5,636,225. This project is scheduled for completion during January 2010. Principal and interest payments for FY 2010 are \$515,000 and \$1,393,718 respectively. Each year the Water and Sewer Fund is required to transfer funds to make the bond payment in excess of SPLOST proceeds. The transfer is \$850,000 for FY 2010.

THE WATER & SEWER FUND budgeted revenues, including transfers, for FY 2010 are \$3,866,157, a decrease of \$389,847 or 9.37% over the FY 2009 budget. The decrease is due to a program of controlling costs. Due to little growth of the system and rising cost the water and sewer system has undertaken a review of all expenses and hopes to reduce its cost to operate the system during the next year. Other than completion of the new water treatment plant, budgeted in the SPLOST / Bond Administration Fund, no new capital projects will be started during FY 2010.

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 Fiscal Characteristics section of the budget. Along with the debt service requirements the water and sewer system faces challenges with lower sales volumes due the ongoing conservation efforts, the closing of Mohawk Industries facility, a large customer, and slowed real estate development within the City. All of these factors have joined to require the increasing of the water and sewer rates.

During FY 2009 the City performed a connection fee study. A connection fee is a fee charged to new customers to offset the cost of replacing the capacity reserved by each new customer. This study evaluated the cost to the system for the current capacity and additional capacity needed for each new customer. From this study new connection fees were recommended to be implemented for FY 2010. The new proposed fees and a history of revenues generated through these fees are detailed in the Fiscal Characteristics section of this report.

THE SOLID WASTE FUND budget for FY 2010 is \$526,500, a decrease of \$12,630 or 2.34% over the FY 2009 budget. During FY 2009 the solid waste collection operation was restructured to provide efficiencies and cost savings. Included in the FY 2010 budget is the purchase of one new solid waste collection truck and replacement of all commercial dumpsters within the City's system.

THE DOWNTOWN DEVELOPMENT AUTHORITY is a discretely presented component unit of the City. Its main function is to promote businesses in the downtown area. The organization is funded primarily by the City with other revenues generated through donations and bond issuance fees. The budget for FY 2010 is \$137,334. This is a decrease from the FY 2009 budget by \$3,129 or 2.23%. This is due to reduced funding from the City.

The City faces many challenges and opportunities during the next fiscal year. These factors have been incorporated into the FY 2010 budget and provide the City a roadmap for fiscally sound operations during FY 2010. This message is only a summary of major factors included in the FY 2010 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 2010 budget. This document is but the first step in an ongoing process to make the City of Dahlonega 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, Department Heads, and Finance Department.

Respectfully submitted,



Bill Lewis
City Manager



ELECTED AND APPOINTED OFFICIALS

ELECTED OFFICIALS

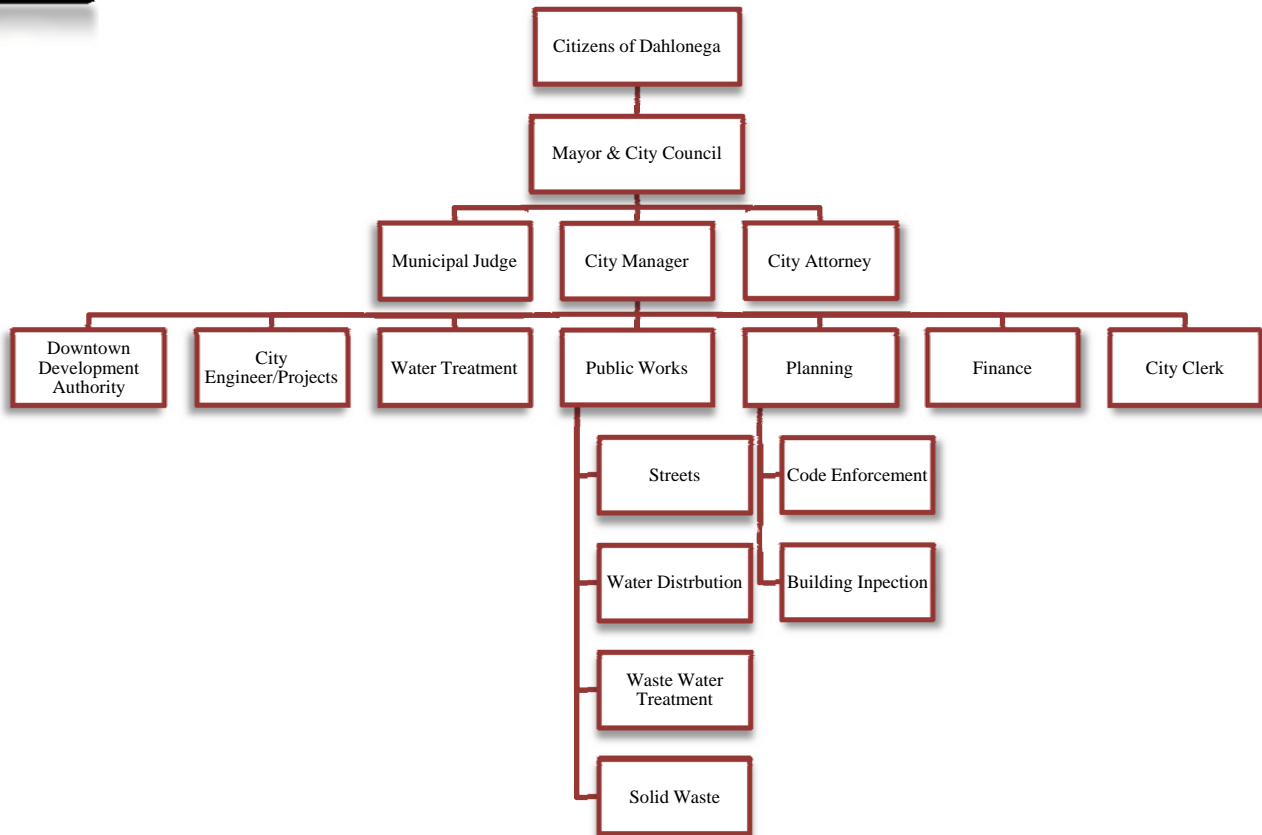
Mayor.....Gary McCullough
 Council Member - Post 1.....Ralph Prescott
 Council Member - Post 2...Johnny Ariemma
 Council Member - Post 3.....Gerald Lord
 Council Member - Post 4...Michael Clemons
 Council Member - Post 5.....Sam Norton
 Council Member - Post 6.....Terry Peters
 Municipal Judge.....Jeffrey Wolff

APPOINTED OFFICIALS

City Manager.....Bill Lewis
 City Attorney.....Doug Parks
 City Clerk.....Janet Jarrard
 Finance Director.....Christopher F. Austin
 Public Works Director.....C.L. Grizzle
 Water Plant Superintendent.....John Jarrard
 Planning Director.....Patricia Head
 Downtown Development Authority
 Director.....Joel Cordle



CITY OF DAHLONEGA ORGANIZATION CHART





FISCAL CHARACTERISTICS

REVENUE SOURCES - GENERAL FUND

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>
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
2003	2.900	2009	3.950

The 40% assessed value of property within the city limits of Dahlonega at January 1, 2009 was \$229,477,129.

Five Year History of Revenues

<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
\$ 439,594	\$ 607,926	\$ 859,353	\$ 884,956	\$ 923,980

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.

Five Year History of Revenues

<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
\$ 153,000	\$ 133,181	\$ 132,849	\$ 142,779	\$ 146,767

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.

Four Year History of Revenues			
<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
\$ 6,952	\$ 14,361	\$ 13,957	\$ 14,564

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				
<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
\$ 105,000	\$ 61,360	\$ 128,537	\$ 70,422	\$ 30,354

Court Fines

This account includes the fines established by the Municipal 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				
<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
\$ 117,575	\$ 151,238	\$ 171,700	\$ 135,489	\$ 192,766

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

Cemetery Fees

The City of Dahlonega owns and operates two cemeteries: Mt. Hope Cemetery and Dahlonega Memorial Park. Lots are no longer sold in Mt. Hope Cemetery and the rates for Dahlonega Memorial Park are \$1,000 for a one grave lot for persons owning property within the city limits of Dahlonega. The price per grave lot is \$1,500 for persons that do not own property within the city limits of Dahlonega. 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 2005	FY 2006	FY 2007	FY 2008	FY 2009
Cemetery Lots	\$ 13,290	\$ 70,450	\$ 32,150	\$ 28,600	\$ 25,600
Opening & Closing Fees	10,250	16,280	20,790	17,200	11,733

Financial Institution Tax

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 2005	FY 2006	FY 2007	FY 2008	FY 2009
\$ 27,688	\$ 30,482	\$ 30,361	\$ 34,465	\$ 33,792

Occupational Tax

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 2005	FY 2006	FY 2007	FY 2008	FY 2009
\$ 76,546	\$ 80,000	\$ 85,501	\$ 87,747	\$ 88,776

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 2005	FY 2006	FY 2007	FY 2008	FY 2009
\$ 169,355	\$ 182,204	\$ 190,631	\$ 198,849	\$ 203,612

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 2005	FY 2006	FY 2007	FY 2008	FY 2008
\$ 75,433	\$ 123,855	\$ 121,675	\$ 102,272	\$ 44,382

Local Option Sales Tax

The state collects this revenue and rebates 25% of the one percent Local Option Sales Tax collected from all of Lumpkin County sales to the City. State law requires that cities adopting the tax must roll-back property taxes by an amount equal to the sales tax collections.

Five Year History of Revenues				
FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
\$ 688,000	\$ 853,279	\$ 837,951	\$ 832,447	\$ 800,000

Franchise Fees

Franchise fees are collected from 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 2005	FY 2006	FY 2007	FY 2008	FY 2009
Electric	\$ 287,028	\$ 345,720	\$ 372,140	\$ 400,157	\$ 399,174
Gas	32,855	40,424	31,218	35,480	35,736
Cable TV	24,196	25,893	25,823	27,292	28,037
Telephone	26,805	25,163	24,946	25,678	24,272

REVENUE SOURCES - GRANT FUND

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 TE Grants.

Five Year History of Revenues				
FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
\$ 106,098	\$ 139,772	\$ 12,500	\$ 4,350	\$ 34,000

REVENUE SOURCES - HOTEL/MOTEL TAX FUND

Hotel/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 2005	FY 2006	FY 2007	FY 2008	FY 2009
\$ 83,125	\$ 98,302	\$ 115,031	\$ 129,217	\$ 120,302

REVENUE SOURCES - WATER AND SEWER FUND

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

Water Sales

Currently the City of Dahlonega serves 2,067 customers and also sells water to the Lumpkin County Water and Sewer Authority. The rates for all customers are proposed to increase for FY 2010. The increases are \$.55 per thousand gallons for water and sewer service in all rate classes. The Lumpkin County Water and Sewer Authority rates will increase to \$3.18 per thousand gallons. Average daily usage in excess of 125,000 gallons is sold at the rate of \$4.28 per thousand gallons. All water sold to Lumpkin County over a daily usage rate of 150,000 gallons is billed at \$5.29 per thousand gallons.

With the proposed increases, 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 \$5.05 per thousand gallons of water used; Next 7,000 gallons, \$7.18 per thousand and all over 12,000 gallons \$9.30 per thousand gallons. A discount of \$10 monthly is applied to the 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 \$150 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 & Expenses

	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Revenues	\$ 1,165,032	\$ 1,321,650	\$ 1,570,924	\$ 1,603,249	\$ 1,655,668
Expenses	1,332,693	1,433,249	1,441,325	1,997,837	1,933,188

Sewer Sales

Currently the City of Dahlonega serves 1,375 customers. With the proposed increases, the rate is \$5.30 per thousand gallons of water used. There is also a monthly service charge of \$12.

Five Year History of Sewer Revenues & Expenses

	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Revenues	\$ 950,190	\$ 951,442	\$ 1,076,237	\$ 1,050,673	\$ 1,028,462
Expenses	1,145,879	1,258,239	1,230,409	1,221,116	1,395,437

Connection Fees

The City charges a connection fee to each new customer. This fee helps to offset the cost of replacing system capacity reserved to serve each new customer. During FY 2009 the City

conducted a connection fee analysis and is proposing new connection fees based upon this study.

Five Year History of Revenues					
	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Connection Fees	\$742,717	\$333,209	\$550,388	\$402,813	\$121,000

The proposed connection fees are as follows:

Approved Connection Fees		
Meter Size (inches)	Water	Sewer
.75 - .625	\$ 2,780	\$ 4,175
1	10,984	9,960
1.5	21,961	21,593
2	35,139	37,692
3	65,889	73,518
4	109,817	112,530
6	219,628	259,604

REVENUE SOURCES - SOLID WASTE FUND

Sanitation Sales

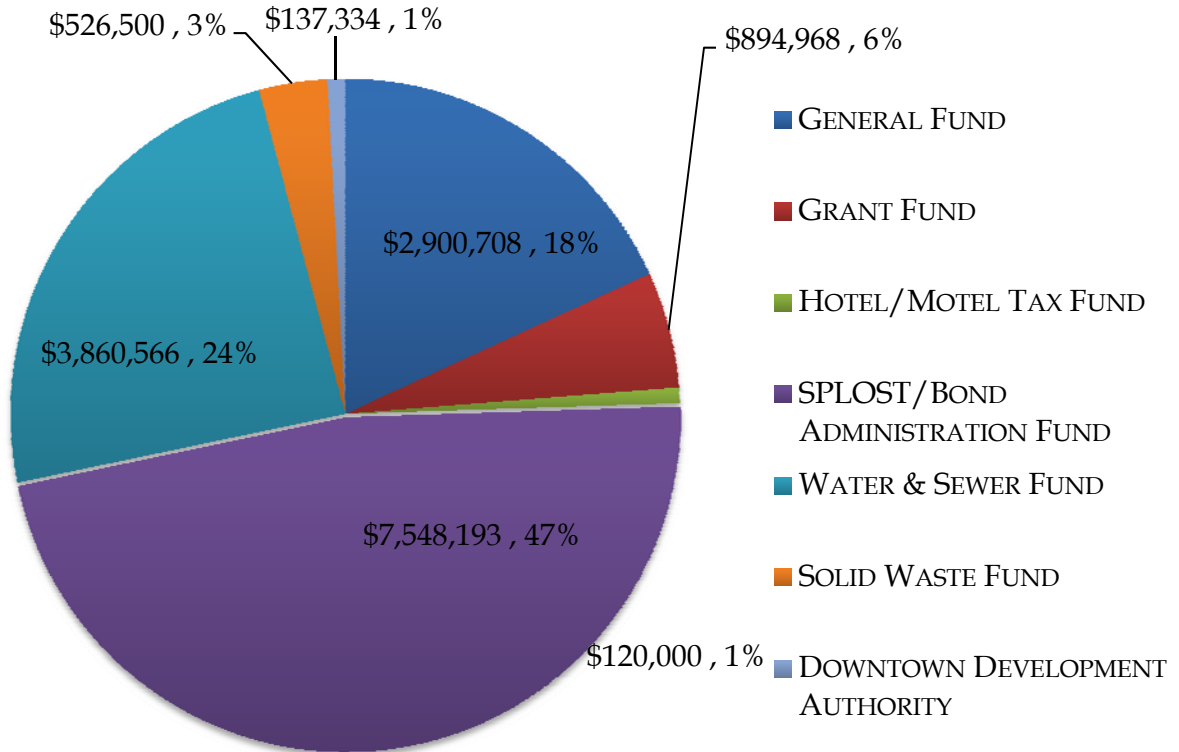
Currently the City of Dahlonega serves 1,456 customers and the rates are as follows: \$20 for residential service for tax paying customers and \$29 monthly for non-tax paying customers. Business rates are assessed according to usage.

Five Year History of Sanitation Revenues & Expenses					
	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Revenues	\$ 435,700	\$ 452,699	\$ 474,108	\$ 523,238	\$ 533,315
Expenses	405,469	451,265	472,919	501,096	444,683

CITY OF DAHLONEGA, GEORGIA
BUDGET SUMMARY
FOR THE YEAR ENDING SEPTEMBER 30, 2010

	Revenues and Other Sources			Expenditures and Other Uses		
	Revenues	Operating Transfers In	Total Funding Sources	Recommended Expenditures	Operating Transfer Out	Total Expenditures and Other Uses
Budgeted Funds						
Governmental Funds						
General Fund	\$ 2,900,708	\$ -	\$ 2,900,708	\$ 2,609,488	\$ 291,220	\$ 2,900,708
Special Revenue Funds						
Grants	889,968	5,000	894,968	894,968	-	894,968
Hotel/Motel Tax	120,000	-	120,000	120,000	-	120,000
Total Special Revenue Funds	1,009,968	5,000	1,014,968	1,014,968	-	1,014,968
Capital Project Funds						
SPLOST	6,698,193	850,000	7,548,193	7,548,193	-	7,548,193
Total Governmental Funds	10,608,869	855,000	11,463,869	11,172,649	291,220	11,463,869
Proprietary Funds						
Water & Sewer	3,579,937	286,220	3,866,157	3,016,156	850,000	3,866,156
Solid Waste	526,500	-	526,500	526,500	-	526,500
Total Proprietary Funds	4,106,437	286,220	4,392,657	3,542,656	850,000	4,392,656
Discretely Presented Component Units						
Downtown Development Authority	137,334	-	137,334	137,334	-	137,334
Total Budgeted Funds	\$ 14,852,640	\$ 1,141,220	\$ 15,993,860	\$ 14,852,639	\$ 1,141,220	\$ 15,993,859

CITY OF DAHLONEGA, GEORGIA
BUDGET SUMMARY CHART
FOR THE YEAR ENDING SEPTEMBER 30, 2010



CITY OF DAHLONEGA, GEORGIA
GENERAL FUND

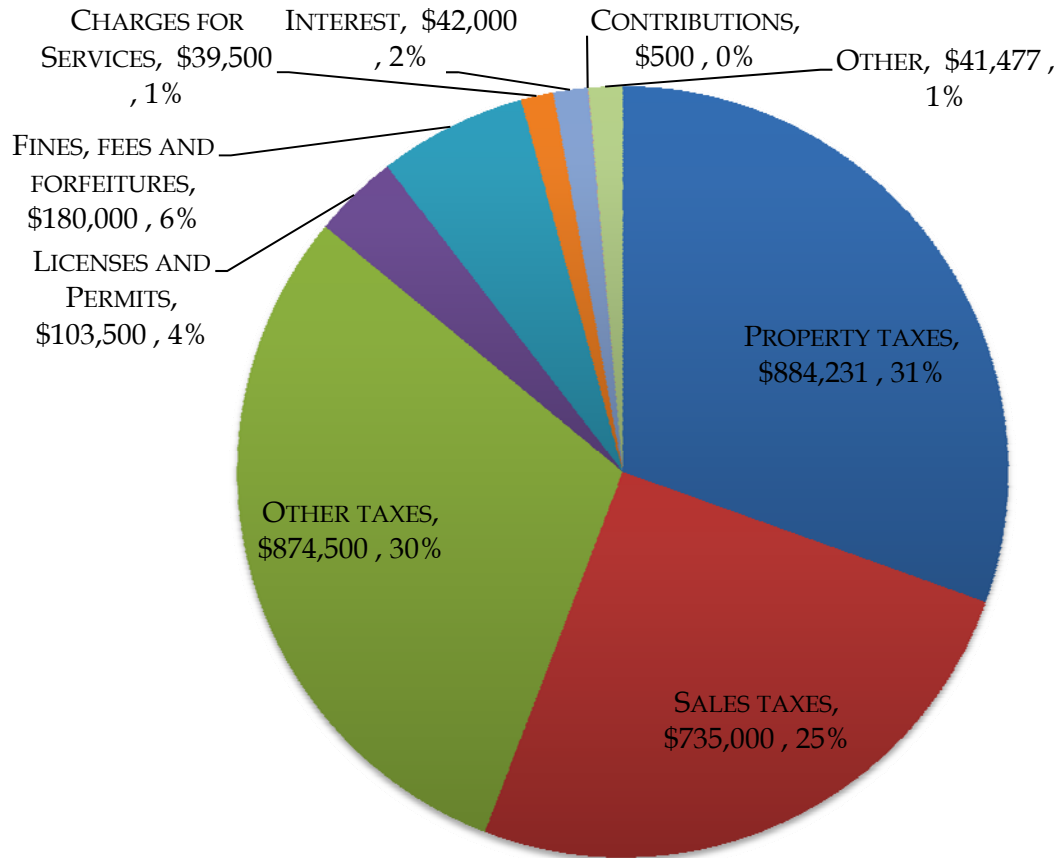
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	FY 2008 Actual	FY 2009 Amended Budget	FY 2009 Actual (Estimated)	FY 2010 Adopted Budget
REVENUES				
Taxes	\$ 2,695,303	\$ 2,653,800	\$ 2,700,709	\$ 2,493,731
Licenses and Permits	137,327	126,000	112,687	103,500
Fines, Fees, and Forfeitures	135,489	180,000	192,766	180,000
Charges for Services	45,851	58,280	38,900	39,500
Intergovernmental	890	-	-	-
Interest	102,272	60,000	44,382	42,000
Contributions	1,126	500	737	500
Other	41,811	39,310	39,834	41,477
Total Revenues	3,160,069	3,117,890	3,130,015	2,900,708
EXPENDITURES				
Current				
General Government	1,011,348	1,102,951	979,706	1,039,317
Judicial	185,931	195,770	236,355	247,480
Public Safety	85,007	104,000	103,946	103,550
Public Works	768,804	813,485	723,445	742,472
Culture and Recreation	132,780	38,240	43,445	44,108
Housing and Development	532,840	427,630	408,012	350,782
Total Expenditures	2,716,710	2,682,076	2,494,909	2,907,709
Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources (Uses)	443,359	435,814	635,106	(7,001)
OTHER FINANCING SOURCES (USES)				
Transfers In (Out)				
Multiple Grant Special Revenue Fund	-	(49,500)	(39,400)	(5,000)
Water and Sewer Enterprise Fund	(284,296)	(284,296)	(284,296)	(286,220)
Contingency Reservation	-	(168,018)	-	(81,779)
Proceeds From Sale of Assets	294,980	66,000	500,601	-
Issuance of Capital Leases	48,114	-	-	-
Total Other Financing Sources (Uses)	58,798	(435,814)	176,905	(372,999)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	502,157	-	812,011	-
Fund Balances October 1	2,775,574	3,277,731	3,277,731	4,089,742
Fund Balances September 30	\$ 3,277,731	\$ 3,286,532	\$ 4,089,742	\$ 4,089,742

CITY OF DAHLONEGA, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES

	FY 2008 Actual	FY 2009 Amended Budget	FY 2009 Actual (Estimated)	FY 2010 Adopted Budget
Taxes				
General Property Taxes				
Property Tax	\$ 838,960	\$ 914,700	\$ 866,953	\$ 841,953
Real Estate Transfer Tax	28,148	15,000	30,748	15,000
Motor Vehicle Tax	24,330	20,000	22,451	23,278
Cost, Penalties, & Interest	3,564	3,500	3,827	4,000
Total General Property Taxes	895,002	953,200	923,979	884,231
Local Option Sales Tax	832,447	830,000	800,000	735,000
Franchise Tax	488,607	400,200	487,219	396,000
Insurance Premium Tax	198,849	198,000	203,612	200,000
Alcoholic Beverage Excise Tax	156,736	149,000	161,331	159,000
Occupational Tax	123,662	123,400	124,568	119,500
Total Taxes	2,695,303	2,653,800	2,700,709	2,493,731
Licenses and Permits				
Alcohol Licenses	66,905	74,000	82,333	77,500
Building Permits	70,422	52,000	30,354	26,000
Total Licenses and Permits	137,327	126,000	112,687	103,500
Fines, Fees, and Forfeitures	135,489	180,000	192,766	180,000
Charges for Services				
Cemetery	45,800	58,250	37,333	37,000
Other	51	30	1,567	2,500
Total Charges for Services	45,851	58,280	38,900	39,500
Intergovernmental	890	-	-	-
Interest	102,272	60,000	44,382	42,000
Contributions	1,126	500	737	500
Other	41,811	39,310	39,834	41,477
Proceeds From Sale of Assets	294,980	66,000	500,601	-
Issuance of Capital Leases	48,114	-	-	-
Total Revenues	\$ 3,455,049	\$ 3,183,890	\$ 3,630,616	\$ 2,900,708

CITY OF DAHLONEGA, GEORGIA
GENERAL FUND
CHART OF REVENUES



CITY OF DAHLONEGA, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES

	FY 2008 Actual	FY 2009 Amended Budget	FY 2009 Actual (Estimated)	FY 2010 Adopted Budget
General Government				
Legislative				
Personnel Services	\$ 123,662	\$ 130,473	\$ 117,831	\$ 131,584
Professional Services	39,458	36,726	44,216	42,250
Material and Supplies	480	500	494	500
Capital Outlay	-	1,800	1,575	-
Total Legislative	163,600	169,499	164,116	174,334
Executive				
Personnel Services	147,620	154,804	148,012	145,900
Professional Services	38,820	36,849	30,801	28,100
Material and Supplies	1,854	500	500	500
Capital Outlay	2,215	-	-	-
Total Executive	190,509	192,153	179,313	174,500
Election				
Professional Services	542	1,875	1,784	1,875
Material and Supplies	117	-	75	120
Total Election	659	1,875	1,859	1,995
Administration				
Personnel Services	236,585	323,455	309,422	336,814
Professional Services	350,638	345,163	258,434	292,250
Material and Supplies	39,237	43,200	43,177	45,600
Debt Service	3,824	3,806	3,824	3,824
Capital Outlay	26,296	23,800	19,561	10,000
Total Administration	656,580	739,424	634,418	688,488
Total General Government	1,011,348	1,102,951	979,706	1,039,317
Judicial				
Municipal Court				
Personnel Services	62,916	64,908	65,170	67,958
Professional Services	76,468	72,912	112,873	124,222
Material and Supplies	995	1,400	155	300
Payments to Other Agencies	45,552	55,000	55,588	55,000
Capital Outlay	-	1,550	2,569	-
Total Municipal Court	185,931	195,770	236,355	247,480
Total Judicial	185,931	195,770	236,354	247,480

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CITY OF DAHLONEGA, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES (CONTINUED)

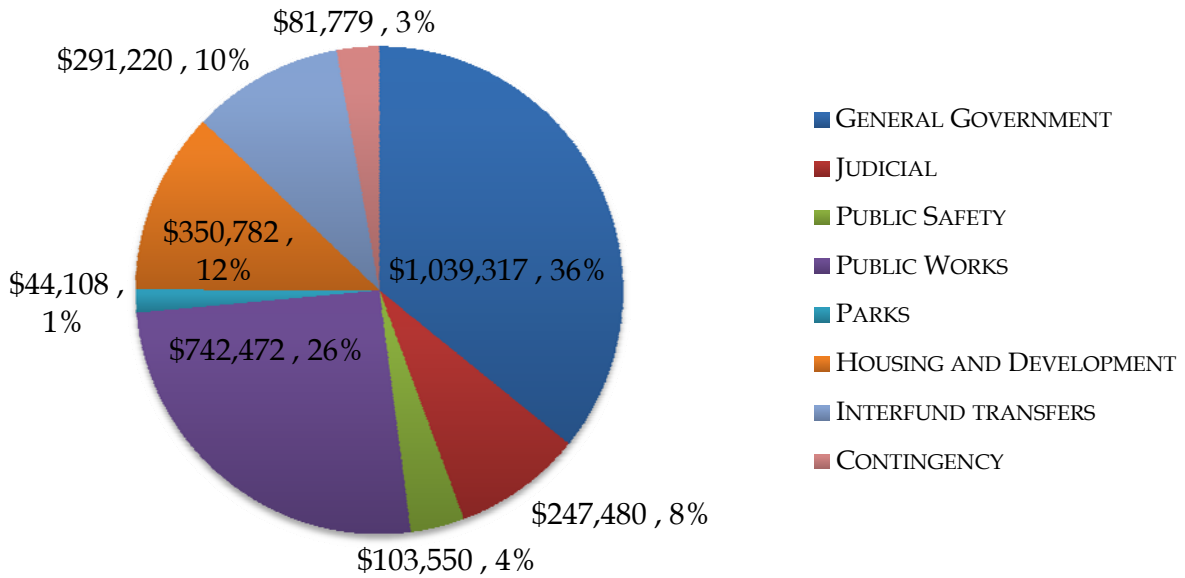
	FY 2008 Actual	FY 2009 Amended Budget	FY 2009 Actual (Estimated)	FY 2010 Adopted Budget
Public Safety				
Professional Services	85,007	103,300	103,223	102,800
Material and Supplies	-	700	723	750
Total Public Safety	<u>85,007</u>	<u>104,000</u>	<u>103,946</u>	<u>103,550</u>
Public Works				
Streets				
Personnel Services	433,865	520,843	462,289	438,839
Professional Services	70,612	58,328	64,411	50,129
Material and Supplies	72,890	71,000	64,277	79,592
Debt Service	9,874	9,890	9,737	9,854
Capital Outlay	44,676	21,500	250	21,500
Total Streets	<u>631,917</u>	<u>681,561</u>	<u>600,964</u>	<u>599,914</u>
Shop				
Personnel Services	49,858	51,505	53,132	53,956
Professional Services	2,147	3,074	2,475	3,100
Material and Supplies	10,550	11,200	11,206	11,950
Total Shop	<u>62,555</u>	<u>65,779</u>	<u>66,813</u>	<u>69,006</u>
Cemetery				
Personnel Services	57,098	53,929	46,320	63,102
Professional Services	3,026	3,996	4,302	3,700
Material and Supplies	7,311	8,220	5,046	6,750
Capital Outlay	6,897	-	-	-
Total Cemetery	<u>74,332</u>	<u>66,145</u>	<u>55,667</u>	<u>73,552</u>
Total Public Works	<u>768,804</u>	<u>813,485</u>	<u>723,445</u>	<u>742,472</u>
Culture and Recreation				
Parks				
Personnel Services	20,945	8,200	8,715	10,008
Professional Services	15,297	26,940	28,836	27,450
Material and Supplies	5,752	3,100	5,894	6,650
Capital Outlay	90,786	-	-	-
Total Parks	<u>132,780</u>	<u>38,240</u>	<u>43,445</u>	<u>44,108</u>
Total Culture and Recreation	<u>132,780</u>	<u>38,240</u>	<u>43,445</u>	<u>44,108</u>

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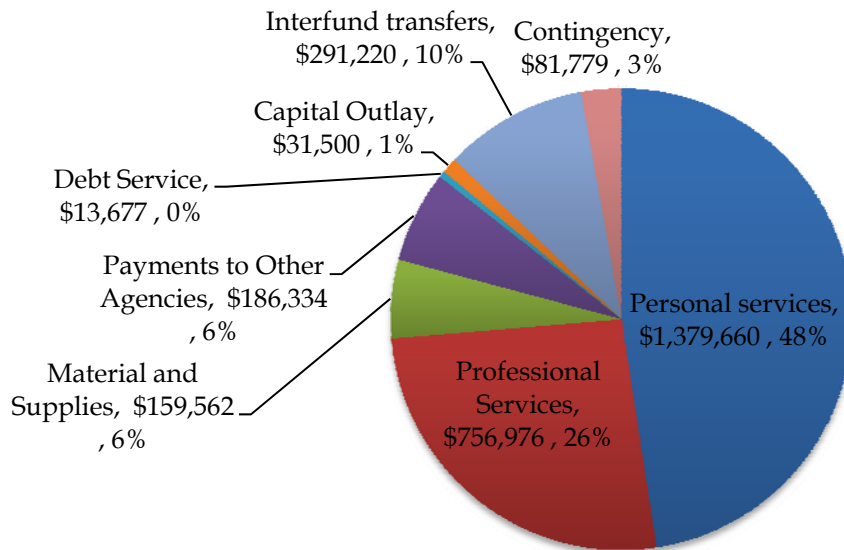
CITY OF DAHLONEGA, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES (CONTINUED)

	FY 2008 Actual	FY 2009 Amended Budget	FY 2009 Actual (Estimated)	FY 2010 Adopted Budget
Housing and Development				
Inspection, Planning, and Enforcement				
Personnel Services	177,006	155,268	146,191	131,498
Professional Services	101,160	62,199	57,206	28,700
Material and Supplies	4,492	7,500	6,059	5,250
Capital Outlay	2,093	7,200	7,046	-
Total Inspection, Planning, and Enforcement	<u>284,751</u>	<u>232,167</u>	<u>216,502</u>	<u>165,448</u>
Better Hometown				
Professional Services	53,966	53,500	49,442	52,400
Material and Supplies	-	1,500	1,605	1,600
Total Better Hometown	<u>53,966</u>	<u>55,000</u>	<u>51,047</u>	<u>54,000</u>
Downtown Development Authority				
Payments to Other Agencies	194,123	140,463	140,463	131,334
Total Housing and Development	<u>532,840</u>	<u>427,630</u>	<u>408,012</u>	<u>350,782</u>
Interfund Transfers	<u>284,296</u>	<u>333,796</u>	<u>323,696</u>	<u>291,220</u>
Contingency	<u>-</u>	<u>168,018</u>	<u>-</u>	<u>81,779</u>
Total Expenditures	<u>\$ 3,001,006</u>	<u>\$ 3,183,890</u>	<u>\$ 2,818,604</u>	<u>\$ 2,900,708</u>

CITY OF DAHLONEGA, GEORGIA
GENERAL FUND
CHART OF DEPARTMENTAL EXPENDITURES



CITY OF DAHLONEGA, GEORGIA
GENERAL FUND
CHART OF CATEGORICAL EXPENDITURES



CITY OF DAHLONEGA, GEORGIA
GRANT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	FY 2008 Actual	FY 2009 Amended Budget	FY 2009 Actual (Estimated)	FY 2010 Adopted Budget
REVENUES				
GA DCA Signature Community Grant	\$ -	\$ 50,000	\$ -	\$ -
Local Assistance Grant	-	10,000	10,000	-
Historic Preservation Division Grant	-	6,600	-	6,600
GA DOT TE Grant	-	101,000	-	101,000
Congressional Allocation 2008	-	-	-	367,868
Congressional Allocation 2009	-	-	-	392,000
Safety Grant	-	3,000	-	-
Wellness Grant	3,000	3,000	4,000	-
GA Forestry Commission Grant	1,350	20,000	20,000	-
Miscellaneous	6,500	-	-	-
Total Revenues	<u>10,850</u>	<u>193,600</u>	<u>34,000</u>	<u>867,468</u>
EXPENDITURES				
GA DCA Signature Community Grant	-	50,000	-	-
Local Assistance Grant	-	35,000	33,121	-
Historic Preservation Division Grant	-	19,800	-	11,000
GA DOT TE Grant	-	111,100	-	111,100
Congressional Allocation 2008	-	-	-	367,868
Congressional Allocation 2009	-	-	-	392,000
Safety Grant	-	3,000	-	-
Wellness Grant	2,698	3,000	1,653	3,000
GA Forestry Commission Grant	1,350	30,000	25,350	10,000
Total Expenditures	<u>4,048</u>	<u>251,900</u>	<u>60,124</u>	<u>894,968</u>
OTHER FINANCING SOURCES (USES)				
Transfers				
Local Assistance Grant	-	25,000	25,000	-
Historic Preservation Division Grant	-	4,400	4,400	-
GA DOT TE Grant	-	10,100	10,100	-
GA Forestry Commission Grant	-	10,000	10,000	5,000
Safety Grant	-	-	3,248	-
Operating transfer	-	-	(2,000)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>49,500</u>	<u>50,748</u>	<u>5,000</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses				
	6,802	(8,800)	24,624	(22,500)
Fund Balances October 1	<u>(3,564)</u>	<u>3,238</u>	<u>3,238</u>	<u>27,862</u>
Fund Balances September 30	<u>\$ 3,238</u>	<u>\$ (5,562)</u>	<u>\$ 27,862</u>	<u>\$ 5,362</u>

CITY OF DAHLONEGA, GEORGIA
HOTEL/MOTEL TAX FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	FY 2008 Actual	FY 2009 Amended Budget	FY 2009 Actual (Estimated)	FY 2010 Adopted Budget
REVENUES				
Hotel/Motel Tax	\$ 129,217	\$ 126,000	\$ 120,302	\$ 120,000
Total Revenues	<u>129,217</u>	<u>126,000</u>	<u>120,302</u>	<u>120,000</u>
EXPENDITURES				
Professional Services	129,217	126,000	120,302	120,000
Total Expenditures	<u>129,217</u>	<u>126,000</u>	<u>120,302</u>	<u>120,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances October 1	-	-	-	-
Fund Balances September 30	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CITY OF DAHLONEGA, GEORGIA
SPLOST/BOND ADMINISTRATION FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	FY 2008 Actual	FY 2009 Amended Budget	FY 2009 Actual (Estimated)	FY 2010 Adopted Budget
REVENUES				
Special Local Option Sales Tax	\$ 287,274	\$ 600,000	\$ 490,000	\$ 490,000
Bond Proceeds	26,997,444	-	-	-
Grant Revenue - ARC	-	-	-	300,000
Interest - Special Local Option				
Sales Tax Proceeds	142	6,200	3,140	5,255
Interest - Debt Service Reserve Proceeds	53,506	208,000	168,262	71,592
Interest - Construction Proceeds	77,239	-	334,804	56,235
Total Revenues	<u>27,415,605</u>	<u>814,200</u>	<u>996,206</u>	<u>923,082</u>
EXPENDITURES				
Capital Outlay	1,960,845	14,787,009	14,508,041	5,636,225
Debt Service - Bond Issuance	686,335	-	-	-
Debt Service - Principal	115,000	525,000	525,000	515,000
Debt Service - Interest	639,413	1,416,031	1,416,031	1,393,718
Paying Agent Fees	687	1,500	3,250	3,250
Total Expenditures	<u>3,402,280</u>	<u>16,729,540</u>	<u>16,452,322</u>	<u>7,548,193</u>
OTHER FINANCING SOURCES (USES)				
Transfers In				
Water & Sewer Fund	207,000	520,000	520,000	850,000
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	24,220,325	(15,395,340)	(14,936,116)	(5,775,111)
Fund Balances October 1	-	24,220,325	24,220,325	9,284,209
Fund Balances September 30	<u><u>\$ 24,220,325</u></u>	<u><u>\$ 8,824,985</u></u>	<u><u>\$ 9,284,209</u></u>	<u><u>\$ 3,509,098</u></u>

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

	FY 2008 Actual	FY 2009 Amended Budget	FY 2009 Actual (Estimated)	FY 2010 Adopted Budget
OPERATIONAL REVENUES				
Charges for Services				
Water Sales	\$ 1,652,946	\$ 1,749,310	\$ 1,707,708	\$ 1,816,909
Sewer Charges	1,162,079	1,275,373	1,055,449	1,158,095
Connection Fees	402,813	368,775	121,000	571,461
Other	6,856	2,750	10,848	10,848
Total Operational Revenues	3,224,694	3,396,208	2,895,005	3,557,313
OPERATIONAL EXPENSES				
Cost of Sales and Services				
Professional Services	74,624	68,200	44,770	55,000
Disposal	28,140	35,000	32,552	35,000
Repairs	201,276	125,000	115,290	73,500
Rentals	1,993	2,500	155	2,000
Insurance	33,136	33,136	36,177	32,361
Communications	29,228	21,450	18,109	17,950
Advertising	1,183	1,300	705	1,500
Printing	2,176	2,600	2,410	2,600
Travel	2,097	2,900	1,172	2,650
Dues & Fees	1,165	2,400	2,140	3,300
Education/Training	1,389	2,400	2,323	4,000
Postage	-	850	7,984	10,600
Small Equipment	40,962	61,000	4,193	16,500
General Supplies	116,993	105,800	93,065	122,500
Water & Sewer Supplies	2,873	2,500	635	650
Grinder Pump Supplies	7,360	8,200	454	2,000
Propane/Natural Gas	931	1,750	1,166	1,750
Electricity	289,136	330,000	277,058	300,500
Gasoline	28,272	47,400	18,837	22,500
Credit Card Processing Fees	617	600	1,000	1,300
Total Cost of Sales and Services	863,551	854,986	660,195	708,161

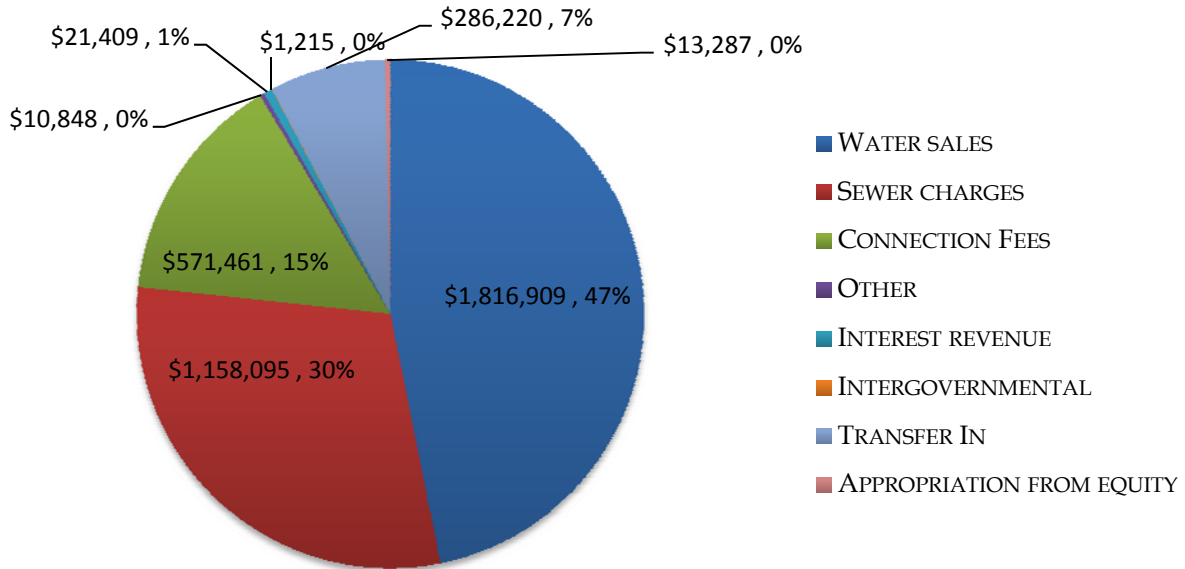
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CITY OF DAHLONEGA, GEORGIA
WATER AND SEWER ENTERPRISE FUND

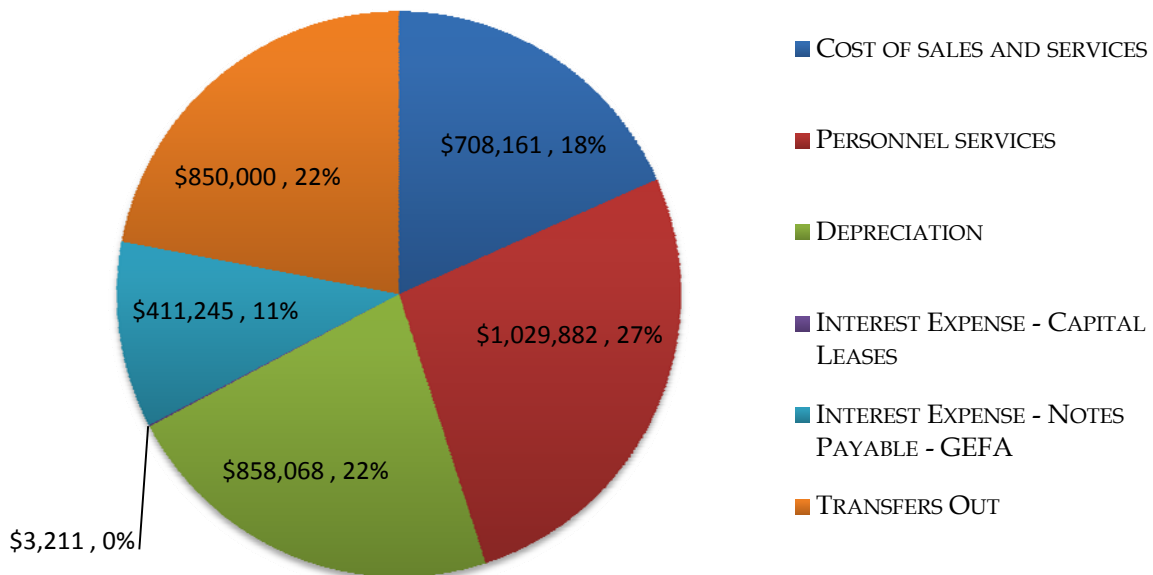
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS (CONTINUED)

	FY 2008 Actual	FY 2009 Amended Budget	FY 2009 Actual (Estimated)	FY 2010 Adopted Budget
OPERATIONAL EXPENSES (continued)				
Personnel Services				
Social Security Tax	51,566	57,999	54,168	51,434
Group Insurance	157,162	157,700	156,039	156,876
Retirement	81,718	108,605	123,600	147,109
Worker Compensation	20,333	22,523	16,967	7,161
Salary & Wages	663,972	732,332	690,562	643,802
Overtime	26,352	25,833	23,428	23,500
Total Personnel Services	1,001,103	1,104,992	1,064,764	1,029,882
Depreciation	878,863	-	1,168,582	858,068
Total Operating Expenses	2,743,517	1,959,978	2,893,541	2,596,111
Operating Income (Loss)	481,177	1,436,230	1,464	961,202
NON-OPERATIONAL REVENUES				
Interest Revenue	78,110	35,000	21,409	21,409
Gain (Loss) On Sale of Assets	6,685	-	-	-
Intergovernmental	115,604	540,500	419,727	1,215
Capital Contributions	594,845	-	-	-
Total Non-Operational Revenues	795,244	575,500	441,136	22,624
NON-OPERATIONAL EXPENSES				
Interest Expenses				
Capital Leases	4,507	4,598	4,598	3,211
Notes Payable - GEFA	455,444	434,284	434,284	411,245
Total Interest Expenses	459,951	438,882	438,882	414,456
Net Income (Loss) Before Transfers	816,470	1,572,848	3,718	569,370
TRANSFERS IN (OUT)				
General Fund	284,296	284,296	284,296	286,220
Bond	(207,000)	(520,000)	(520,000)	(850,000)
Total Transfers In (Out)	77,296	(235,704)	(235,704)	(563,780)
Change in Net Assets	893,766	1,337,144	(231,986)	5,590
Net Assets, October 1	12,793,182	13,686,948	13,686,948	13,454,962
Net Assets, September 30	\$ 13,686,948	\$ 15,024,092	\$ 13,454,962	\$ 13,460,552

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



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



CITY OF DAHLONEGA, GEORGIA
SOLID WASTE ENTERPRISE FUND

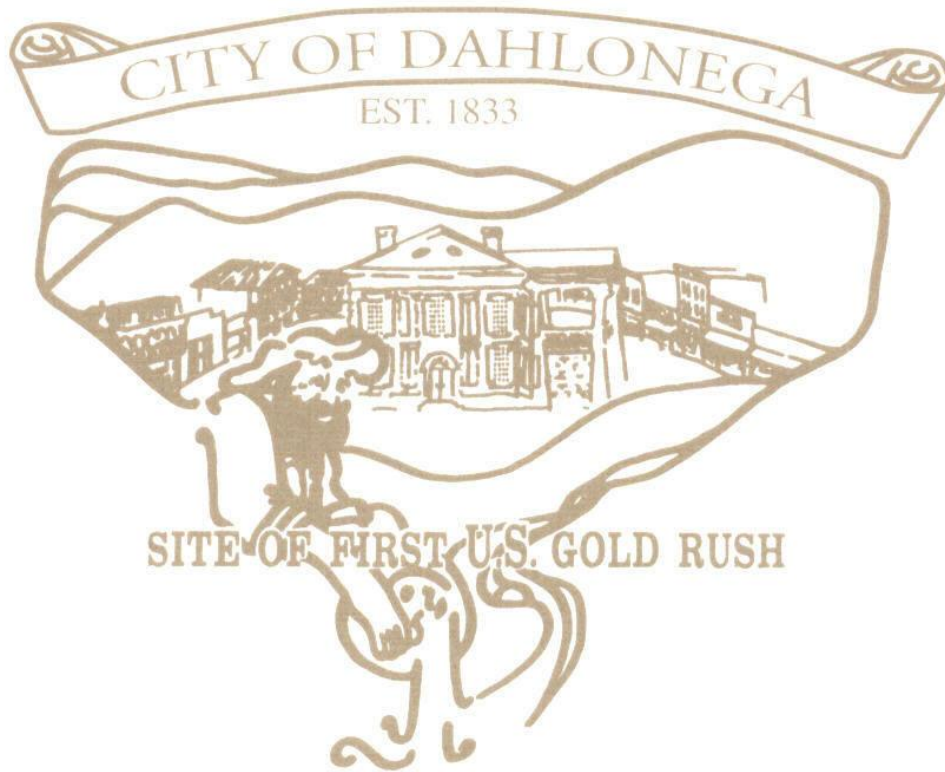
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

	FY 2008 Actual	FY 2009 Amended Budget	FY 2009 Actual (Estimated)	FY 2010 Adopted Budget
OPERATIONAL REVENUES				
Charges for Services				
Sanitation Fees	\$ 491,270	\$ 538,130	\$ 521,569	\$ 525,000
Sewer Charges	2,930	1,000	1,670	1,500
Total Operational Revenues	<u>494,200</u>	<u>539,130</u>	<u>523,239</u>	<u>526,500</u>
OPERATIONAL EXPENSES				
Cost of Sales and Services				
Disposal	73,399	75,000	84,479	90,000
Repairs	22,672	25,000	9,377	20,000
Rentals	-	1,000	-	1,000
Insurance	8,647	8,647	8,391	8,800
Small Equipment	16,018	19,700	-	45,500
General Supplies	8,177	7,600	7,542	8,000
Water & Sewer Supplies	575	700	520	600
Electricity	184	200	166	200
Gasoline	36,451	53,400	20,476	38,500
Total Cost of Sales and Services	<u>166,123</u>	<u>191,247</u>	<u>130,951</u>	<u>212,600</u>
Personal Services				
Social Security	13,874	15,138	13,942	12,911
Group Insurance	54,675	48,600	48,136	47,499
Retirement	24,419	28,052	35,000	35,019
Worker Compensation	14,094	11,900	14,337	5,783
Salary & Wages	174,719	180,578	172,809	153,255
Overtime	16,541	17,304	14,386	15,500
Total Professional Services	<u>298,322</u>	<u>301,572</u>	<u>298,610</u>	<u>269,967</u>
Depreciation	<u>36,651</u>	<u>38,500</u>	<u>15,121</u>	<u>29,665</u>
Total Operating Expenses	<u>501,096</u>	<u>531,319</u>	<u>444,682</u>	<u>512,232</u>
Operating Income (Loss)	(6,896)	7,811	78,557	14,268
NON-OPERATION REVENUES				
Gain (Loss) On Sale of Assets	<u>(3,443)</u>	<u>-</u>	<u>10,077</u>	<u>-</u>
Change in Net Assets	(10,339)	7,811	88,634	14,268
Net Assets, October 1	<u>358,905</u>	<u>348,566</u>	<u>348,566</u>	<u>437,200</u>
Net Assets, September 30	<u><u>\$ 348,566</u></u>	<u><u>\$ 356,377</u></u>	<u><u>\$ 437,200</u></u>	<u><u>\$ 451,466</u></u>

CITY OF DAHLONEGA, GEORGIA
DOWNTOWN DEVELOPMENT AUTHORITY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	FY 2008 Actual	FY 2009 Amended Budget	FY 2009 Actual (Estimated)	FY 2010 Adopted Budget
REVENUES				
Intergovernmental	\$ 194,123	\$ 140,463	\$ 140,463	\$ 131,334
Bond Issuance Fees	-	-	81,825	-
Interest	18	-	-	-
Contributions	6,807	-	7,300	6,000
Total Revenues	200,948	140,463	229,588	137,334
EXPENDITURES				
Personnel Services	67,759	71,163	81,036	86,809
Professional Services	141,549	45,400	30,178	38,525
Material and Supplies	6,380	900	9,747	6,000
Capital Outlay	-	-	-	-
Total Expenditures	215,688	117,463	120,961	131,334
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,740)	23,000	108,627	6,000
Fund Balances October 1	103,183	88,443	88,443	197,070
Fund Balances September 30	\$ 88,443	\$ 111,443	\$ 197,070	\$ 203,070



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