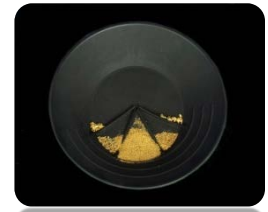


ANNUAL BUDGET

FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2012



DAHLONEGA

GEORGIA, USA



Explore and Enjoy Our Heritage

MAIN STREET



NATIONAL TRUST
for HISTORIC PRESERVATION



SITE OF THE FIRST MAJOR US GOLD RUSH



DAHLONEGA

L G H F EST. 1833

FIRST MAJOR U.S. GOLD RUSH



DAHLONEGA

GEORGIA, USA

CITY OF DAHLONEGA, GEORGIA

ANNUAL OPERATING BUDGET

For the Fiscal Year Ending September 30, 2012

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





DAHLONEGA

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FIRST MAJOR U.S. GOLD RUSH



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DAHLONEGA

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FIRST MAJOR U.S. GOLD RUSH



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 2012 BUDGET MESSAGE

AUGUST 30, 2011

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, 2012. 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 Fiscal Year 2012 budget represents an ongoing commitment to maintain the City's current tax structure despite the slow economic conditions.

THE GENERAL FUND operating budget, including transfers, for FY 2012 is \$3,238,655. This is a decrease over the FY 2011 budget of \$338,159 or 9.45%. Major factors included in the FY 2012 budget included the following:

- The tax digest declined therefore City Council chose to rollup the millage rate resulting in an increase in the property tax revenues for FY 2012 by \$9,125 or 1.1%.
- Local Option Sales Tax revenues are budgeted to decrease by \$5,000 or 0.67% over the FY 2011 budget.
- Franchise taxes are budgeted to increase by \$18,000 or 4.11% due mainly to the

increase in economic activity in Dahlonega.

- Cemetery lot fees and opening/closing fees are recommended to increase starting in January 2012. This change in fees resulted in an increase of \$13,000 or 37.14% in cemetery related revenues
- No salary changes are recommended for the FY 2012 budget.
- One new position is recommended, an Engineering Technician in the Street Construction Department.
- The City has funded a street repaving program for \$200,000 and a sidewalk construction program for \$65,000.
- The interfund transfer budget decreased by \$449,280 or 54.55%. This is because there was no need for additional matching funds to be transferred to the Streetscape Capital Project Fund during this fiscal year.

THE GRANT FUND accounts for the grants received by the City. The FY 2012 budget is \$10,000. This is an increase above the FY 2011 budget of \$6,000. This is due to a new safety grant the City has applied for.

THE HOTEL/MOTEL TAX FUND budget for FY 2012 is \$120,000. This is an increase of \$9,500 or 8.60% over FY 2011 budget. This is due to City's tourism sector experiencing growth in a slow economy.

THE SPLOST accounts for the revenues from the one percent Special Purpose Local Option Sales Tax (SPLOST). SPLOST revenues are dedicated to payment of the 2008 Series Revenue Bond. SPLOST revenues are budgeted for FY 2012 for \$515,000. This is a \$10,000 or 1.90% decrease over the FY 2011 budget due to the recovering economy. Each year the SPLOST Fund transfers funds to the Water & Sewer Fund to make the bond payments. In the FY 2012 budget there is budgeted transfer of \$1,100,000 due to the use of surplus bond proceeds to make the FY 2011 bond payments.

STREETSCAPE CAPITAL PROJECT FUND accounts for the funding and construction of the streetscape improvements along West Main and South Chestatee Streets. This fund maintains a project length budget, which is where all projected revenues and expenditures for the entire project are included in the budget regardless of which year they will occur. The current budget for these improvements is \$1,927,528.

THE WATER & SEWER FUND budgeted revenues, including transfers, for FY 2012 are \$5,119,347, an increase of \$1,250,813 or 32.33% over the FY 2011 budget. The increase is due the transfer of \$1,100,000 from the SPLOST Fund and a rate increase of 25¢ per thousand gallons in all rate tiers

for water and sewer fees. These rate increases are projected to generate \$229,245 in additional revenue. Budgeted expenses increased by \$28,027 or 0.53% due to additional costs related to operating the new water treatment plant and treating taste and odor issues. Capital projects during the next year include replacing the force main at Birch River Bridge and slip-lining various sewer lines in the downtown area.

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, and slowed real estate development within the City. All of these factors have joined to require the increasing of the water and sewer rates.

THE SOLID WASTE FUND budget for FY 2012 is \$538,500, an increase of \$10,000 or 1.89% over the FY 2011 budget. Continuing system improvements are being implemented to improve efficiency and customer service during FY 2012.

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 2012 is \$160,150. This is an increase from the FY 2011 budget by \$25,757 or 19.17%. This is due to increased funding from the City for half of the cost of an additional full time employee.

SUMMARY

The City faces many challenges and opportunities during the next fiscal year. These factors have been incorporated into the FY 2012 budget and provide the City a roadmap for fiscally sound operations during FY 2012. This message is only a summary of major factors included in the FY 2012 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 2011 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,

A handwritten signature in black ink, appearing to read "Bill Lewis". The signature is fluid and cursive, with a prominent loop at the end.

Bill Lewis
City Manager



ELECTED AND APPOINTED OFFICIALS

ELECTED OFFICIALS

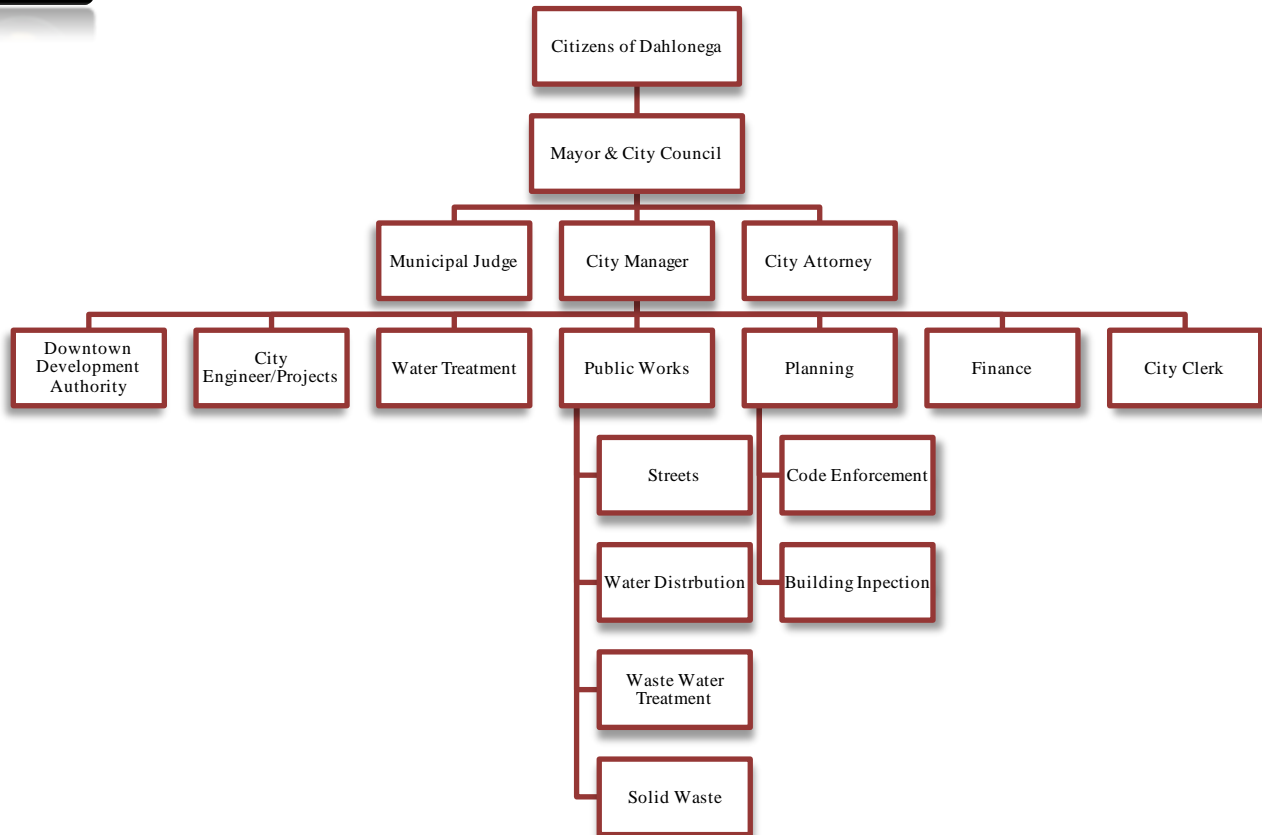
Mayor.....Gary McCullough
 Council Member - Post 1.....Ralph Prescott
 Council Member - Post 2...Johnny Ariemma
 Council Member - Post 3.....Gerald Lord
 Council Member - Post 4...Michael Clemons
 Council Member - Post 5.....Sam Norton
 Council Member - Post 6.....Terry Peters

APPOINTED OFFICIALS

City Manager.....Bill Lewis
 City Attorney.....Doug Parks
 City Clerk.....Lou Stewart
 Municipal Judge.....G. Hammond Law III
 Finance Director.....Christopher Austin
 Public Works Director.....Ricky Stewart
 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>
2000	3.986	2006	4.370
2001	3.883	2007	3.959
2002	2.931	2008	3.950
2003	2.900	2009	3.950
2004	2.867	2010	3.988
2005	3.610	2011	4.212

The 40% assessed value of property within the city limits of Dahlonega at January 1, 2011 was \$212,503,832.

Five Year History of Revenues

<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>
\$ 859,353	\$ 884,956	\$ 917,852	\$ 936,539	\$ 883,286

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. 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.

Five Year History of Revenues

FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
\$ 147,210	\$ 156,736	\$ 166,266	\$ 176,223	\$ 133,859

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 2007	FY 2008	FY 2009	FY 2010	FY 2011
\$ 128,537	\$ 70,422	\$ 27,729	\$ 36,320	\$ 36,200

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

FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
\$ 171,700	\$ 135,489	\$ 186,801	\$ 262,317	\$ 253,447

*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 2007	FY 2008	FY 2009	FY 2010	FY 2011
Cemetery Lots	\$ 32,150	\$ 28,600	\$ 19,300	\$ 19,000	\$ 21,970
Opening & Closing Fees	20,790	17,200	10,600	11,950	16,742

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 2007	FY 2008	FY 2009	FY 2010	FY 2011
\$ 30,361	\$ 34,465	\$ 33,792	\$ 22,873	\$ 31,990

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-\$210 plus \$4 per each employee over 20; 100 or more employees-\$530 plus \$2 per employee over 100.

Five Year History of Revenues				
FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
\$ 85,501	\$ 87,747	\$ 91,116	\$ 86,633	\$ 80,750

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 2007	FY 2008	FY 2009	FY 2010	FY 2011
\$ 190,631	\$ 198,849	\$ 203,612	\$ 201,702	\$ 198,840

Interest Earned

Funds are invested in collateralized checking accounts. Currently the City has a contract with United Community Bank where funds are earning 0.25% APY.

Five Year History of Revenues				
FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
\$ 121,675	\$ 102,272	\$ 50,981	\$ 41,210	\$ 10,500

Local Option Sales Tax

The state collects this revenue and rebates 25 percent 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 2007	FY 2008	FY 2009	FY 2010	FY 2011
\$ 837,951	\$ 832,447	\$ 723,690	\$ 744,801	\$ 745,000

Franchise Fees

Franchise fees are collected from Gas, Electric, Telephone, and Cable TV Companies doing business within the city limits of Dahlongega. 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 2007	FY 2008	FY 2009	FY 2010	FY 2011
Electric	\$ 372,140	\$ 400,157	\$ 399,174	\$ 358,243	\$ 397,513
Gas	31,218	35,480	35,736	33,054	35,425
Cable TV	25,823	27,292	28,037	27,414	22,626
Telephone	24,946	25,678	30,388	24,278	24,336

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, and Wellness Grants.

Five Year History of Revenues

FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
\$ 12,500	\$ 4,350	\$ 34,000	\$ 12,102	\$ 51,356

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 2007	FY 2008	FY 2009	FY 2010	FY 2011
\$ 115,031	\$ 129,217	\$ 119,547	\$ 121,833	\$ 120,000

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 2,074 customers and also sells water to the Lumpkin County Water and Sewer Authority. The rates for all customers are proposed to increase for FY 2012. The increases are \$.25 per thousand gallons for water and sewer service in all rate classes.

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 \$5.55 per thousand gallons of water used; Next 7,000 gallons, \$7.68 per thousand and all over 12,000 gallons \$9.80 per thousand gallons. A discount of \$15 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 2007	FY 2008	FY 2009	FY 2010	FY 2011
Revenues	\$ 1,570,924	\$ 1,603,249	\$ 1,760,922	\$ 1,864,582	\$ 2,135,316
Expenses	1,441,325	1,997,837	1,839,333	2,087,195	2,505,107

Sewer Sales

Currently the City of Dahlonega serves 1,383 customers. With the proposed increases, the rate is \$5.80 per thousand gallons of water used. There is also a monthly service charge of \$12.

Five Year History of Sewer Revenues & Expenses

	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Revenues	\$ 1,076,237	\$ 1,050,673	\$ 1,129,180	\$ 1,240,529	\$ 1,387,656
Expenses	1,230,409	1,221,116	1,254,347	1,288,027	1,246,746

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. The majority of the study was implemented with .625 inch meter connections

remaining unchanged during FY 2010. In FY 2011 the .625 meter connection fee increased by \$1,000. For FY 2012 the .625 water meter connection fee are proposed to increase by \$1,000 and the sewer connection fees is proposed to increase by \$800.

Five Year History of Revenues					
	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Connection Fees	\$550,388	\$402,813	\$119,880	\$ 375,631	\$ 100,000

The proposed connection fees are as follows:

Proposed Connection Fees		
Meter Size	Water	Sewer
(inches)		
.75 - .625	\$ 4,780	\$ 5,975
1	10,984	9,960
1.5	21,961	19,915
2	35,139	31,865
3	65,889	59,750
4	109,817	99,985
6	219,628	199,163
Sprinkler	2,075	

REVENUE SOURCES - SOLID WASTE FUND

Sanitation Sales

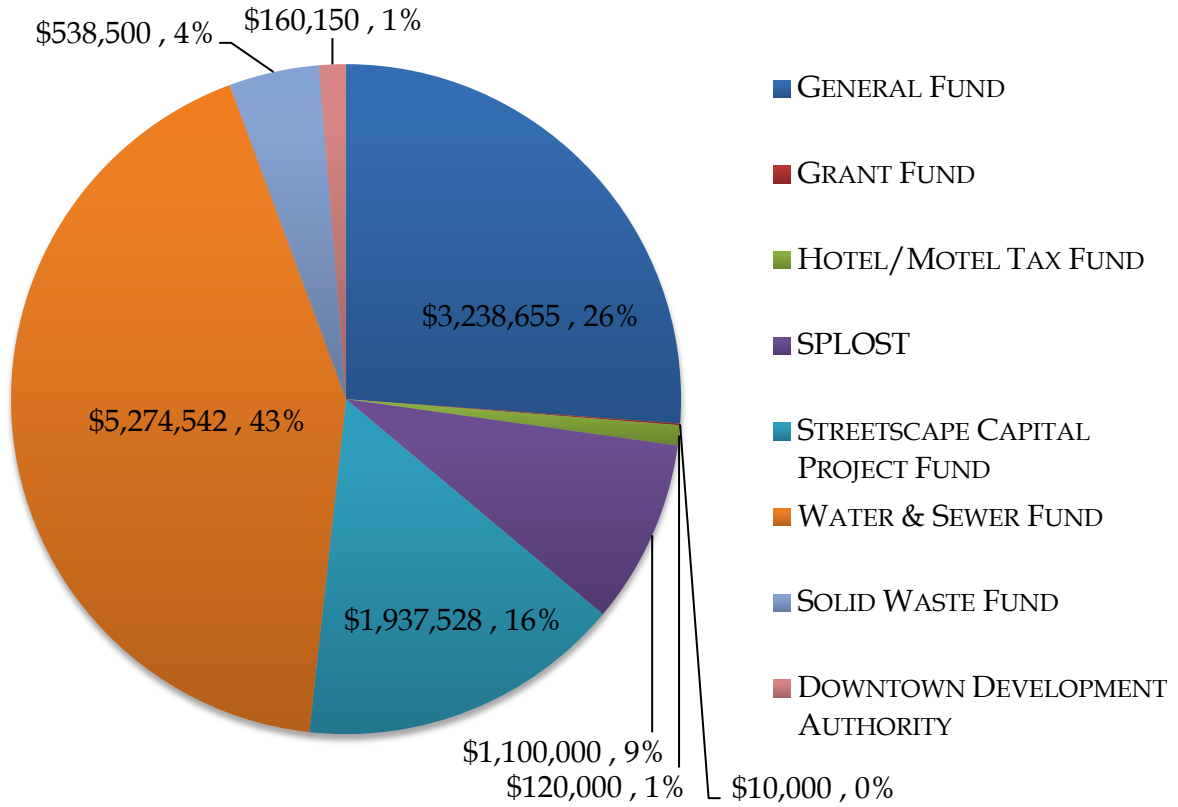
Currently the City of Dahlonega serves 1,475 customers and the rates are as follows: \$20 for residential service for tax paying customers and \$29 monthly for non-tax paying customers. Business rates are assessed according to usage.

Five Year History of Sanitation Revenues & Expenses					
	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Revenues	\$ 474,108	\$ 523,238	\$ 547,966	\$ 527,527	\$ 538,500
Expenses	472,919	501,096	468,490	451,685	456,143

CITY OF DAHLONEGA, GEORGIA
BUDGET SUMMARY
FOR THE YEAR ENDING SEPTEMBER 30, 2012

	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	\$ 3,238,655	\$ -	\$ 3,238,655	\$ 2,864,363	\$ 374,292	\$ 3,238,655
Special Revenue Funds						
Grants	10,000	-	10,000	10,000	-	10,000
Hotel/Motel Tax	120,000	-	120,000	120,000	-	120,000
Total Special Revenue Funds	130,000	-	130,000	130,000	-	130,000
Capital Project Funds						
Streetscape	1,827,528	100,000	1,927,528	1,927,528	-	1,927,528
SPLOST	1,100,000	-	1,100,000	-	1,100,000	1,100,000
Total Capital Project Funds	2,927,528	100,000	3,027,528	1,927,528	1,100,000	3,027,528
Total Governmental Funds	6,296,183	100,000	6,396,183	4,921,891	1,474,292	6,396,183
Proprietary Funds						
Water & Sewer	3,735,051	1,384,296	5,119,347	5,274,542	-	5,274,542
Solid Waste	538,500	-	538,500	456,143	-	456,143
Total Proprietary Funds	4,273,551	1,384,296	5,657,847	5,730,685	-	5,730,685
Discretely Presented Component Units						
Downtown Development Authority	160,150	-	160,150	160,150	-	160,150
Total Budgeted Funds	\$ 10,729,884	\$ 1,484,296	\$ 12,214,180	\$ 10,812,726	\$ 1,474,292	\$ 12,287,018

CITY OF DAHLONEGA, GEORGIA
BUDGET SUMMARY CHART
FOR THE YEAR ENDING SEPTEMBER 30, 2012



CITY OF DAHLONEGA, GEORGIA
GENERAL FUND

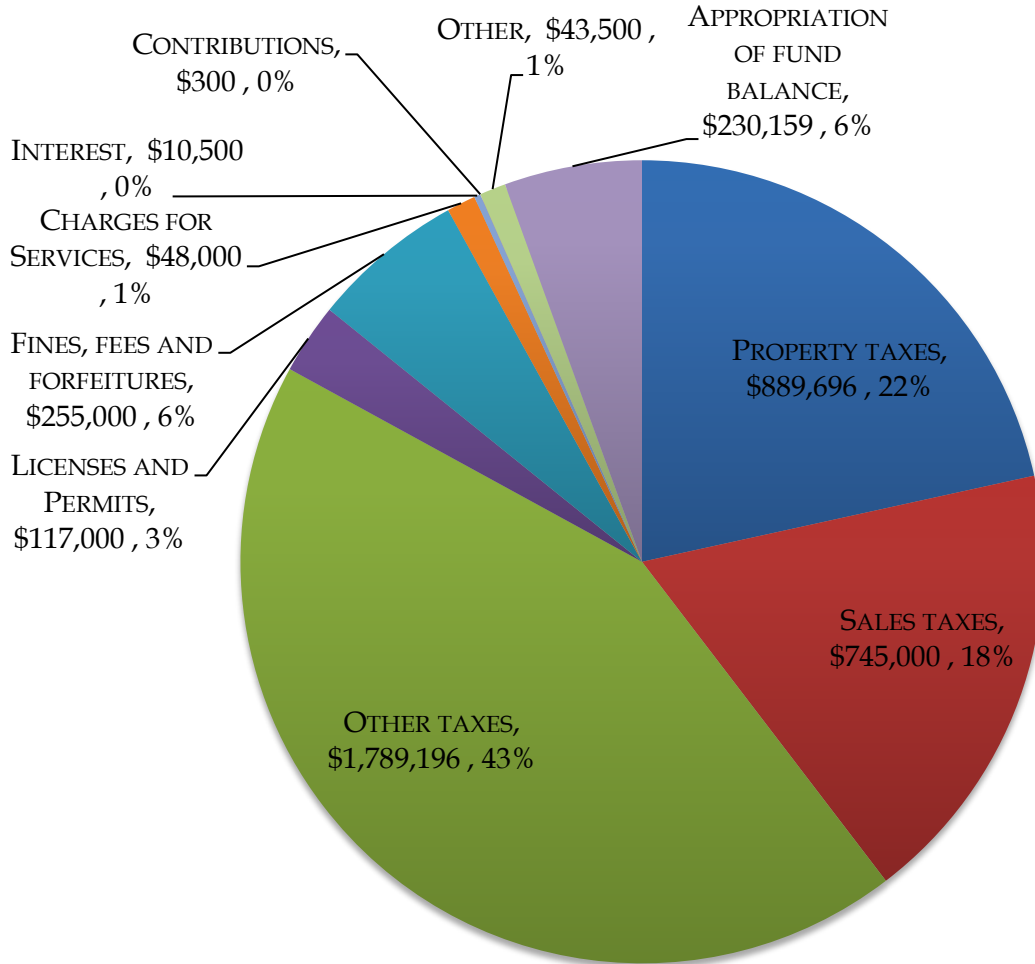
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED SEPTEMBER 30,

	2010 Actual	2011 Amended Budget	2011 Actual (Estimated)	2012 Adopted Budget
REVENUES				
Taxes	\$ 2,630,705	\$ 2,523,984	\$ 2,549,975	\$ 2,534,196
Licenses and Permits	113,675	111,000	109,625	117,000
Fines, Fees, and Forfeitures	262,317	250,000	253,447	255,000
Charges for Services	32,238	37,000	40,098	49,500
Interest	41,210	15,000	10,500	10,500
Contributions	1,008	250	325	300
Other	46,179	41,650	42,414	43,500
Total Revenues	3,127,332	2,978,884	3,006,384	3,009,996
EXPENDITURES				
Current				
General Government	1,003,582	977,634	1,005,912	938,727
Judicial	283,124	334,944	233,459	231,339
Public Safety	60,651	118,200	64,363	117,355
Public Works	769,706	962,369	900,417	1,204,583
Culture and Recreation	33,446	32,800	9,295	11,966
Housing and Development	378,613	327,295	363,730	360,393
Total Expenditures	2,529,122	2,753,242	2,577,176	2,864,363
Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources (Uses)	598,210	225,642	429,208	145,633
OTHER FINANCING SOURCES (USES)				
Transfers In (Out)				
Multiple Grant Special Revenue Fund	3,579	(240,525)	(240,525)	-
Water and Sewer Enterprise Fund	(286,224)	(284,292)	(284,292)	(284,292)
Streetscape Capital Project Fund	(156,784)	(208,755)	(208,755)	-
Contingency Reservation	-	(90,000)	-	(90,000)
Total Other Financing Sources (Uses)	(439,429)	(823,572)	(733,572)	(374,292)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	158,781	(597,930)	(304,364)	(228,659)
Fund Balances October 1	3,612,595	3,771,376	3,771,376	3,467,012
Fund Balances September 30	\$ 3,771,376	\$ 3,173,446	\$ 3,467,012	\$ 3,238,353

CITY OF DAHLONEGA, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES

	2010 Actual	2011 Amended Budget	2011 Actual (Estimated)	2012 Adopted Budget
Taxes				
General Property Taxes				
Property Tax	\$ 889,248	\$ 839,015	\$ 847,769	\$ 848,140
Real Estate Transfer Tax	11,854	15,000	10,121	12,500
Motor Vehicle Tax	22,410	20,969	17,896	22,556
Cost, Penalties, & Interest	13,027	5,000	7,500	6,500
Total General Property Taxes	936,539	879,984	883,286	889,696
Local Option Sales Tax	744,801	750,000	740,000	745,000
Franchise Tax	460,629	437,500	479,900	455,500
Insurance Premium Tax	201,702	200,000	198,840	190,000
Alcoholic Beverage Excise Tax	176,223	150,000	133,859	140,000
Occupational Tax	110,811	106,500	114,090	114,000
Total Taxes	2,630,705	2,523,984	2,549,975	2,534,196
Lincenses and Permits				
Alcohol Licenses	77,355	80,000	73,425	76,000
Building Permits	36,320	31,000	36,200	41,000
Total Licenses and Permits	113,675	111,000	109,625	117,000
Fines, Fees, and Forfeitures	262,317	250,000	253,447	255,000
Charges for Services				
Cemetery	30,950	35,000	38,712	48,000
Other	1,288	2,000	1,386	1,500
Total Charges for Services	32,238	37,000	40,098	49,500
Interest	41,210	15,000	10,500	10,500
Contributions	1,008	250	325	300
Other	46,179	41,650	42,414	43,500
Appropriations of fund balance	-	150,000	109,000	285,000
Total Revenues	\$ 3,127,332	\$ 3,128,884	\$ 3,115,384	\$ 3,294,996

CITY OF DAHLONEGA, GEORGIA
GENERAL FUND
CHART OF REVENUES



CITY OF DAHLONEGA, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES

	2010 Actual	2011 Amended Budget	2011 Actual (Estimated)	2012 Adopted Budget
General Government				
Legislative				
Personnel Services	\$ 144,920	\$ 133,260	\$ 137,392	\$ 125,121
Professional Services	33,139	36,500	31,592	34,000
Material and Supplies	1,558	500	3,916	1,000
Total Legislative	<u>179,617</u>	<u>170,260</u>	<u>172,900</u>	<u>160,121</u>
Executive				
Personnel Services	153,430	148,585	162,356	182,123
Professional Services	18,166	21,200	19,688	17,600
Material and Supplies	990	500	1,022	500
Total Executive	<u>172,586</u>	<u>170,285</u>	<u>183,066</u>	<u>200,223</u>
Election				
Professional Services	620	2,500	10	3,050
Material and Supplies	152	200	-	215
Total Election	<u>772</u>	<u>2,700</u>	<u>10</u>	<u>3,265</u>
Administration				
Personnel Services	324,336	343,359	311,788	288,144
Professional Services	274,184	244,500	294,256	232,950
Material and Supplies	44,243	40,700	38,419	38,200
Debt Service	3,824	3,830	3,824	3,824
Capital Outlay	4,020	2,000	1,649	12,000
Total Administration	<u>650,607</u>	<u>634,389</u>	<u>649,936</u>	<u>575,118</u>
Total General Government	<u>1,003,582</u>	<u>977,634</u>	<u>1,005,912</u>	<u>938,727</u>
Judicial				
Municipal Court				
Personnel Services	63,604	68,169	5,283	12,789
Professional Services	139,740	162,175	146,291	153,250
Material and Supplies	1,209	1,600	1,221	1,300
Payments to Other Agencies	78,571	103,000	80,664	64,000
Capital Outlay	-	-	-	-
Total Municipal Court	<u>283,124</u>	<u>334,944</u>	<u>233,459</u>	<u>231,339</u>
Total Judicial	<u>283,124</u>	<u>334,944</u>	<u>233,459</u>	<u>231,339</u>

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

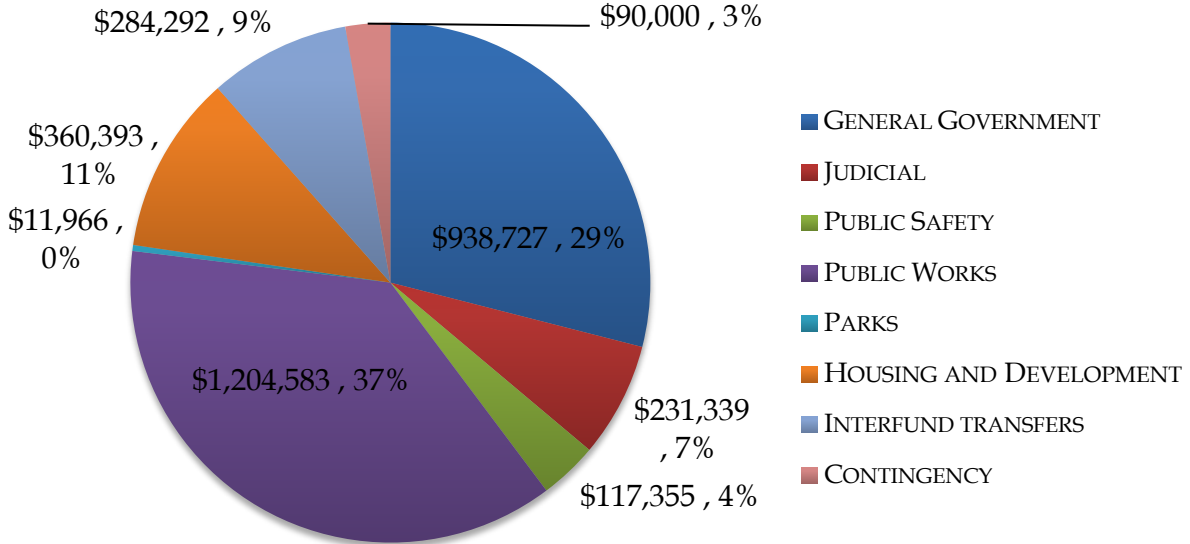
	2010 Actual	2011 Amended Budget	2011 Actual (Estimated)	2012 Adopted Budget
Public Safety				
Professional Services	59,918	114,950	62,156	115,355
Material and Supplies	733	3,250	2,207	2,000
Total Public Safety	<u>60,651</u>	<u>118,200</u>	<u>64,363</u>	<u>117,355</u>
Public Works				
Streets Construction				
Personnel Services	-	107,517	50,681	176,490
Professional Services	-	5,900	499	12,000
Material and Supplies	-	12,500	16,842	39,600
Capital Outlay	-	213,000	172,325	287,800
Total Streets	<u>-</u>	<u>338,917</u>	<u>240,347</u>	<u>515,890</u>
Streets Maintenance				
Personnel Services	435,248	375,725	346,610	371,951
Professional Services	54,127	30,230	32,753	25,250
Material and Supplies	86,986	67,600	93,107	72,420
Total Streets	<u>623,823</u>	<u>483,425</u>	<u>509,421</u>	<u>546,577</u>
Shop				
Personnel Services	55,657	54,691	55,362	55,310
Professional Services	2,305	2,600	2,612	2,000
Material and Supplies	12,346	11,750	16,169	12,700
Total Shop	<u>70,308</u>	<u>69,041</u>	<u>74,143</u>	<u>70,010</u>
Cemetery				
Personnel Services	66,530	63,886	68,177	63,956
Professional Services	2,133	1,600	1,638	1,850
Material and Supplies	6,912	5,500	6,691	6,300
Total Cemetery	<u>75,575</u>	<u>70,986</u>	<u>76,506</u>	<u>72,106</u>
Total Public Works	<u>769,706</u>	<u>962,369</u>	<u>900,417</u>	<u>1,204,583</u>

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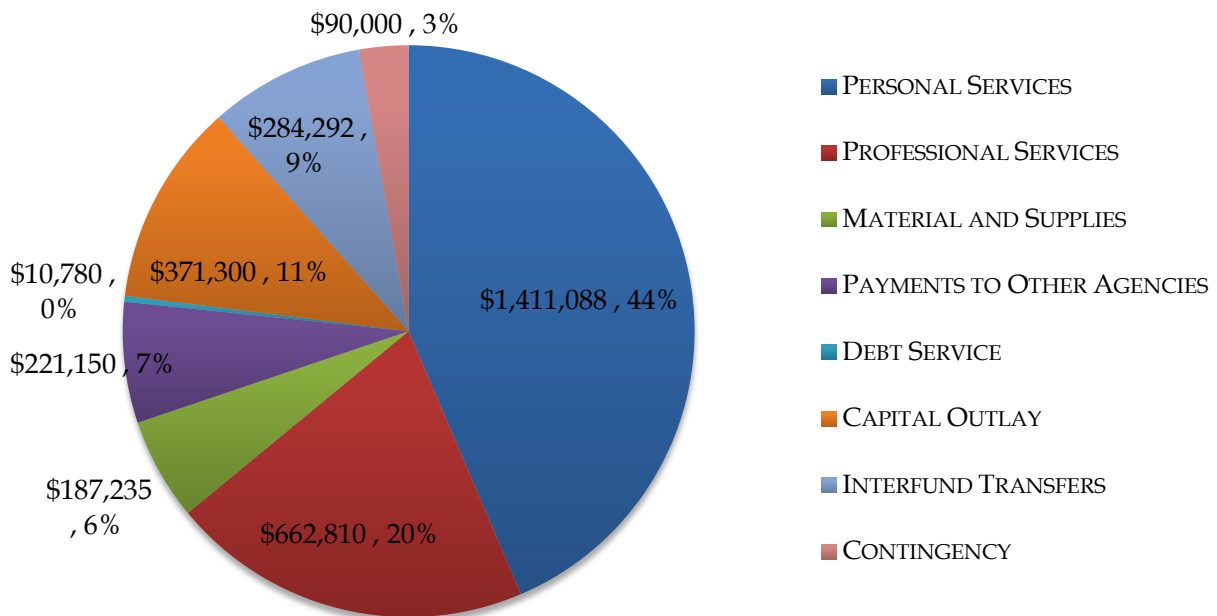
CITY OF DAHLONEGA, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES (CONTINUED)

	2010 Actual	2011 Amended Budget	2011 Actual (Estimated)	2012 Adopted Budget
Parks				
Personnel Services	5,573	-	115	761
Professional Services	21,030	25,800	3,220	3,105
Material and Supplies	6,843	7,000	5,960	6,600
Capital Outlay	-	-	-	1,500
Total Parks	<u>33,446</u>	<u>32,800</u>	<u>9,295</u>	<u>11,966</u>
Housing and Development				
Inspection, Planning, and Enforcement				
Personnel Services	136,040	129,002	138,246	134,443
Professional Services	47,781	20,550	29,179	20,000
Material and Supplies	3,207	2,750	4,525	4,900
Total Inspection, Planning, and Enfo:	<u>187,028</u>	<u>152,302</u>	<u>171,950</u>	<u>159,343</u>
Better Hometown				
Professional Services	59,766	42,400	57,817	42,400
Material and Supplies	485	1,500	2,870	1,500
Total Better Hometown	<u>60,251</u>	<u>43,900</u>	<u>60,687</u>	<u>43,900</u>
Downtown Development Authority				
Payments to Other Agencies	131,334	131,093	131,093	157,150
Total Housing and Development	<u>378,613</u>	<u>327,295</u>	<u>363,730</u>	<u>360,393</u>
Interfund transfers	<u>439,429</u>	<u>524,817</u>	<u>524,817</u>	<u>284,292</u>
Contingency	<u>-</u>	<u>90,000</u>	<u>-</u>	<u>90,000</u>
Total Expenditures	<u>\$ 2,968,551</u>	<u>\$ 3,368,059</u>	<u>\$ 3,101,993</u>	<u>\$ 3,238,655</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

	2010 Actual	2011 Amended Budget	2011 Actual (Estimated)	2012 Adopted Budget
REVENUES				
Historic Preservation Division Grant	\$ 6,600	\$ -	\$ -	\$ -
GA DOT TE Grant	1,502	-	-	-
Safety Grant	-	-	-	6,000
Wellness Grant	4,000	4,000	4,000	4,000
GA Forestry Commission Grant	-	-	10,000	-
Diving Bell Private Donations	-	-	41,356	-
Total Revenues	<u>12,102</u>	<u>4,000</u>	<u>55,356</u>	<u>10,000</u>
EXPENDITURES				
Historic Preservation Division Grant	11,000	-	-	-
Safety Grant	-	-	-	6,000
Wellness Grant	1,828	4,000	4,000	4,000
GA Forestry Commission Grant	-	-	9,620	-
Total Expenditures	<u>12,828</u>	<u>4,000</u>	<u>13,620</u>	<u>10,000</u>
OTHER FINANCING SOURCES (USES)				
Transfers				
Streetscape Capital Projects Fund	(10,050)	-	-	-
Operating transfer	(3,579)	-	-	-
Total Other Financing Sources (Uses)	<u>(13,629)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(14,355)	-	37,736	-
Fund Balances October 1	<u>18,608</u>	<u>4,253</u>	<u>4,253</u>	<u>41,989</u>
Fund Balances September 30	<u>\$ 4,253</u>	<u>\$ 4,253</u>	<u>\$ 41,989</u>	<u>\$ 41,989</u>

CITY OF DAHLONEGA, GEORGIA
HOTEL/MOTEL TAX FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	<u>2010 Actual</u>	<u>2011 Amended Budget</u>	<u>2011 Actual (Estimated)</u>	<u>2012 Adopted Budget</u>
REVENUES				
Hotel/Motel Tax	\$ 119,547	\$ 120,000	\$ 110,511	\$ 110,500
Total Revenues	<u>119,547</u>	<u>120,000</u>	<u>110,511</u>	<u>110,500</u>
EXPENDITURES				
Professional Services	119,547	120,000	110,511	110,500
Total Expenditures	<u>119,547</u>	<u>120,000</u>	<u>110,511</u>	<u>110,500</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances October 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances September 30	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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

	2010 Actual	2011 Amended Budget	2011 Actual (Estimated)	2012 Adopted Budget
REVENUES				
Special Local Option Sales Tax	\$ 515,327	\$ 525,000	\$ 510,000	\$ 515,000
Interest - Special Local Option				
Sales Tax Proceeds	2,687	915	750	800
Total Revenues	<u>518,014</u>	<u>525,915</u>	<u>510,750</u>	<u>515,800</u>
OTHER FINANCING SOURCES (USES)				
Transfers In				
Water & Sewer Fund	<u>(515,000)</u>	<u>-</u>	<u>-</u>	<u>(1,100,000)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	3,014	525,915	510,750	(584,200)
Fund Balances October 1	<u>165,993</u>	<u>169,007</u>	<u>169,007</u>	<u>679,757</u>
Fund Balances September 30	<u><u>\$ 169,007</u></u>	<u><u>\$ 694,922</u></u>	<u><u>\$ 679,757</u></u>	<u><u>\$ 95,557</u></u>

CITY OF DAHLONEGA, GEORGIA
STREETSCAPE CAPITAL PROJECT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2010 Actual	2011 Amended Budget	2011 Actual (Estimated)	2012 Adopted Budget
REVENUES				
NGCSU TE Grant Match	\$ -	\$ -	\$ -	\$ 10,101
GA DOT TE Grant 2009	-	101,000	101,000	-
GA DOT TE Grant 2010	-	-	-	400,000
Congressional Allocation 2008	-	293,339	-	293,339
Congressional Allocation 2009	-	392,000	-	392,000
Tiger II Grant	-	450,000	-	450,000
FHWA Trans 8913	-	90,454	-	90,454
Total revenues	<u>-</u>	<u>1,326,793</u>	<u>101,000</u>	<u>1,635,894</u>
EXPENDITURES				
GA DOT TE Grant 2009	76,022	126,250	16,019	-
GA DOT TE Grant 2010	-	-	-	500,000
Congressional Allocation 2008	-	366,674	-	366,674
Congressional Allocation 2009	-	470,400	-	470,400
Tiger II Grant	-	500,000	-	500,000
FHWA Trans 8913	-	90,454	-	90,454
Total expenditures	<u>76,022</u>	<u>1,553,778</u>	<u>16,019</u>	<u>1,927,528</u>
OTHER FINANCING SOURCES (USES)				
Transfers				
Grants fund	10,050	-	-	-
General fund	156,784	208,755	208,755	100,000
Total other financing sources (uses)	<u>166,834</u>	<u>208,755</u>	<u>208,755</u>	<u>100,000</u>
Excess (deficiency of revenues and other financing sources over (under) expenditures and other financing uses	90,812	(18,230)	293,736	(191,634)
Fund balances October 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>293,736</u>
Fund Balances September 30	<u>\$ -</u>	<u>\$ (18,230)</u>	<u>\$ 293,736</u>	<u>\$ 102,102</u>

NOTE: Transfers for 2011 from the General Fund include \$18,230 for in kind services.

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

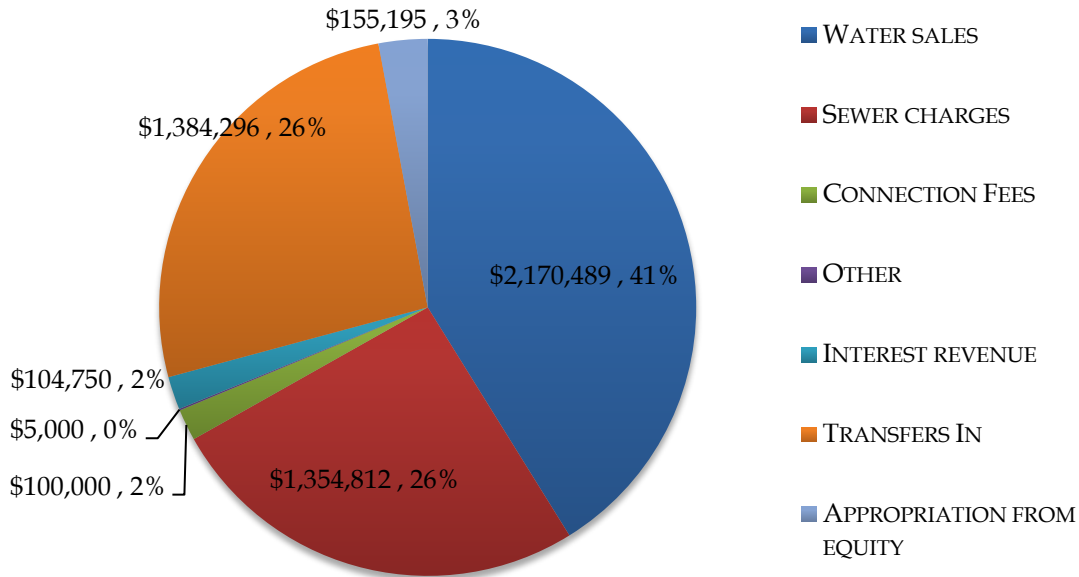
	2010 Actual	2011 Amended Budget	2011 Actual (Estimated)	2012 Adopted Budget
OPERATIONAL REVENUES				
Charges for Services				
Water Sales	\$ 1,864,582	\$ 1,964,142	\$ 2,135,316	\$ 2,170,489
Sewer Charges	1,240,529	1,352,069	1,387,656	1,354,812
Connection Fees	413,281	151,859	136,400	100,000
Other	4,670	8,000	4,226	5,000
Total Operational Revenues	3,523,062	3,476,070	3,663,598	3,630,301
OPERATIONAL EXPENSES				
Cost of Sales and Services				
Professional Services	37,085	42,000	40,805	54,000
Disposal	26,212	30,000	27,164	33,000
Repairs	92,803	73,500	64,666	90,000
Rentals	1,948	4,000	2,439	2,000
Insurance	41,511	45,500	30,055	52,750
Communications	16,052	17,150	11,126	12,000
Advertising	1,204	1,400	180	300
Printing	-	-	-	-
Travel	339	2,900	844	2,100
Dues & Fees	3,244	3,700	2,544	3,700
Education/Training	355	4,200	4,274	5,200
Postage	8,233	9,000	6,718	6,000
Small Equipment	3,465	14,000	6,381	10,500
General Supplies	100,659	126,500	91,680	155,280
Water & Sewer Supplies	11,483	1,100	13,988	15,025
Grinder Pump Supplies	4,586	5,000	500	1,000
Computers	1,199	-	-	-
Special Projects - NGCSU	50,089	-	-	-
Propane/Natural Gas	1,034	1,500	1,690	1,200
Electricity	323,502	307,000	301,333	312,500
Gasoline	20,459	27,000	17,728	20,200
Credit Card Processing Fees	1,105	1,300	857	-
Total Cost of Sales and Services	746,567	716,750	624,972	776,755

CITY OF DAHLONEGA, GEORGIA
WATER AND SEWER ENTERPRISE FUND

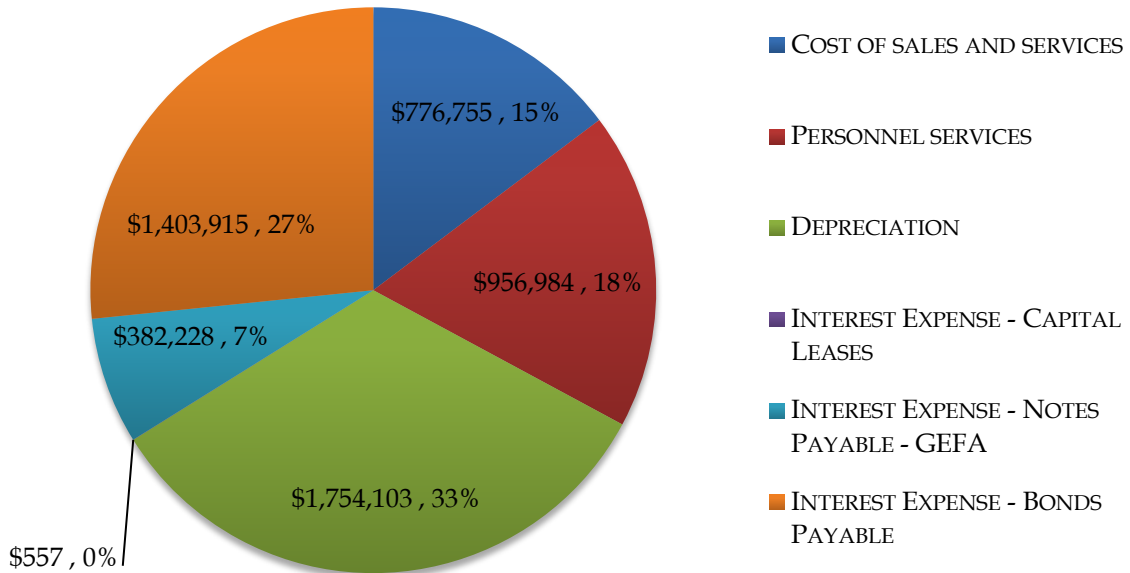
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS (CONTINUED)

	2010 Actual	2011 Amended Budget	2011 Actual (Estimated)	2012 Adopted Budget
OPERATIONAL EXPENSES (continued)				
Personnel Services				
Social Security Tax	51,691	51,040	47,624	44,880
Unemployment Insurance	7,685	-	-	-
Group Insurance	152,432	166,414	169,050	152,399
Retirement	156,359	141,637	144,068	129,067
Worker Compensation	18,357	17,185	21,230	22,473
Salary & Wages	676,757	643,802	638,005	586,665
Overtime	26,087	25,500	21,706	21,500
Total Personnel Services	1,089,368	1,045,578	1,041,683	956,984
Depreciation	1,275,219	1,677,440	1,785,772	1,754,103
Total Operating Expenses	3,111,154	3,439,768	3,452,427	3,487,842
Operating Income (Loss)	411,908	36,302	211,171	142,459
NON-OPERATIONAL REVENUES				
Interest Revenue	18,598	108,168	106,465	104,750
Gain (Loss) On Sale of Assets	(20,933)	-	-	-
Intergovernmental	100,158	-	-	-
Capital Contributions	-	-	-	-
Total Non-Operational Revenues	97,823	108,168	106,465	104,750
NON-OPERATIONAL EXPENSES				
Interest Expenses				
Capital Leases	3,211	1,760	1,761	557
Notes Payable - GEFA	455,492	387,614	405,967	382,228
Revenue Bonds	481,195	1,417,374	1,417,624	1,403,915
Total Interest Expenses	939,898	1,806,748	1,825,352	1,786,700
Net Income (Loss) Before Transfers	(430,167)	(1,662,278)	(1,507,716)	(1,539,491)
TRANSFERS IN (OUT)				
General Fund	284,296	284,296	284,296	284,296
SPLOST	515,000	-	-	1,100,000
Total Transfers In (Out)	799,296	284,296	284,296	1,384,296
Change in Net Assets	369,129	(1,377,982)	(1,223,420)	(155,195)
Net Assets, October 1	15,499,318	15,868,447	15,868,447	14,645,027
Net Assets, September 30	\$ 15,868,447	\$ 14,490,465	\$ 14,645,027	\$ 14,489,832

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

	2010 Actual	2011 Amended Budget	2011 Actual (Estimated)	2012 Adopted Budget
OPERATIONAL REVENUES				
Charges for Services				
Sanitation Fees	\$ 523,683	\$ 527,000	\$ 537,639	\$ 537,500
OPERATIONAL EXPENSES				
Cost of Sales and Services				
Disposal	91,680	92,000	94,825	95,000
Repairs	10,466	11,000	10,237	6,000
Rentals	7,390	1,000	-	-
Insurance	1,260	8,800	5,218	10,500
Communications	462	450	385	400
Advertising	-	100	45	-
Small Equipment	-	15,000	29,482	16,000
General Supplies	6,113	7,500	5,918	5,000
Water & Sewer Supplies	417	500	277	500
Electricity	177	200	183	-
Gasoline	17,822	22,000	21,003	22,000
Total Cost of Sales and Services	135,787	158,550	167,573	155,400
Personal Services				
Social Security	11,973	11,724	11,101	11,724
Group Insurance	67,305	49,924	70,863	53,169
Retirement	37,260	33,716	33,212	33,716
Worker Compensation	14,235	13,920	9,529	13,879
Salary & Wages	158,547	153,255	157,220	153,255
Overtime	8,406	3,000	1,997	2,000
Total Professional Services	297,726	265,539	283,922	267,743
Depreciation	18,172	23,000	11,706	33,000
Total Operating Expenses	451,685	447,089	463,201	456,143
Operating Income (Loss)	71,998	79,911	74,438	81,357
NON-OPERATION REVENUES				
Interest revenue	3,844	-	926	1,000
Gain (Loss) On Sale of Assets	-	1,500	-	-
Total non-operating revenues	3,844	1,500	926	1,000
Change in Net Assets	75,842	81,411	75,364	82,357
Net Assets, October 1	348,566	424,408	424,408	499,772
Net Assets, September 30	\$ 424,408	\$ 505,819	\$ 499,772	\$ 582,129

CITY OF DAHLONEGA, GEORGIA
DOWNTOWN DEVELOPMENT AUTHORITY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2010 Actual	2011 Amended Budget	2011 Actual (Estimated)	2012 Adopted Budget
REVENUES				
Intergovernmental	\$ 132,084	\$ 131,093	\$ 131,093	\$ 157,150
Charges for services	1	-	38,038	-
Interest	817	1,000	200	1,000
Contributions	1,507	2,300	1,575	2,000
Other	7,661	-	475	-
Total Revenues	142,070	134,393	171,381	160,150
EXPENDITURES				
Personnel Services	82,624	85,943	100,969	110,995
Professional Services	47,199	38,650	49,344	40,255
Material and Supplies	1,789	6,500	16,912	5,900
Capital Outlay	-	-	-	-
Total Expenditures	131,612	131,093	167,225	157,150
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,458	3,300	4,156	3,000
Fund Balances October 1	186,602	197,060	197,060	201,216
Fund Balances September 30	\$ 197,060	\$ 200,360	\$ 201,216	\$ 204,216



DAHLONEGA

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FIRST MAJOR U.S. GOLD RUSH