

Annual Budget

For the Fiscal Year Ended September 30, 2020

DAHLONEGA, GEORGIA, USA



SITE OF THE FIRST MAJOR US GOLD RUSH



**CITY OF DAHLONEGA
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CITY OF DAHLONEGA CITY PROFILE

The City of Dahlonega, the county seat of Lumpkin County, is a historic Appalachian community located in the foothills of the Northeast Georgia Mountains, approximately 70 miles northeast of Atlanta. As of 2017, the US Bureau of the Census estimated the population of Dahlonega to be 7,007. Dahlonega was incorporated December 21, 1833 and was the site of the first major gold rush in the United States. A US Branch Mint minted the Half Eagle, Quarter Eagle, Gold Dollar and the Three Dollar Gold Coin here between 1838 and 1861.

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

We are privileged to be one of the smallest cities in the country to host a public university offering advanced degrees and a wide range of programs. The five campus University of North Georgia, founded in 1873 in the abandoned US Mint Building, is based here and serves over 19,000 students systemwide. It is one of only six senior military colleges in the country. We are also proud home to the US Army 5th Ranger Training Battalion and mountain phase of the US Army Ranger School. Our reputation and brand have been built over decades by the hard work of thousands of individuals.

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

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

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

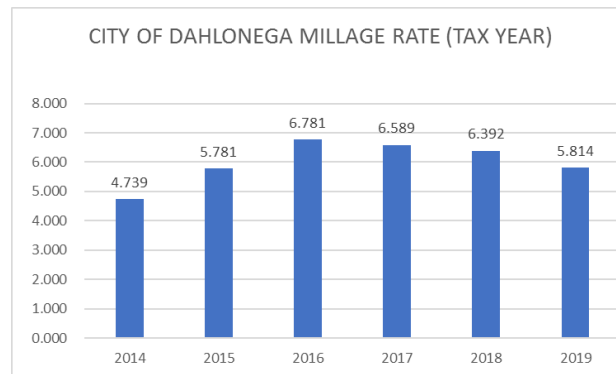
The Downtown Development Authority of Dahlonega (DDA), a separate legal entity, was created by the City to stimulate and sustain preservation-based economic development in Downtown Dahlonega. The DDA works closely with downtown businesses and city leaders to ensure continued growth and investment into the downtown area while preserving its unique heritage. The DDA also manages the City's Main Street program, which is instrumental in facilitating dozens of popular events throughout each year. The DDA is home to North Georgia Film (www.northgeorgiafilm.org), which was established in 2016 and is one of eight Georgia members of the Association of Film Commissioners International.



**CITY OF DAHLONEGA
BUDGET MEMORANDUM
FY 2020**

Budget Highlights

General Fund – A rollback of the property tax millage rate from 6.392 mills (FY 2019) to 5.814 mills (FY 2020) is scheduled, which generates a 5.14% decrease in property tax revenue. Two one-mill increases in the millage rate were approved in FY 2016 (to fund road and infrastructure projects) and in FY 2017 (to fund public safety). No increase in property tax was needed or recommended for both FY 2018 and FY 2019, and rollbacks from reassessments occurred. The FY 2020 decrease is achievable in part due to the increased revenue generated from the recently-passed TSPLOST. For comparison more than 200 of Georgia’s cities have municipal millage rates higher than Dahlonega (6.392 in FY 2019).



Water and Sewer Fund – Although allowed by Statute and commonly practiced by many cities in Georgia, Dahlonega does not subsidize the General Fund from the Water and Sewer Fund. Nor does the City charge a water line or sewer line franchise fee for use of its public rights-of-way as several cities do. Instead, the General Fund continues to carry the majority of the administrative and management costs of billing, collections, payables, budgeting, planning, etc. for the Water and Sewer Fund.

A current rate study shows a rate increase of 4% is needed for water and 2% for sewer for all classes of customers to include base and consumption rates for each year in the five-year plan. As previously forecasted and recommended, these funds are needed to maintain and improve the system and limit the amount of additional debt, which is already high due to the construction of the reservoir and water treatment plant. To accomplish the revenue needs for FY 2020, the budget is based on a 5% water and 5% sewer increase for all classes of customers, excluding residential (3/4” meters) and heavy industrial. Tap/connection fees have not been adjusted since 2011 and are shown by the study to be lower than they should be. More detailed work is underway before development of a recommendation for Council approval.

Operating revenue of \$5,600,444, and operating expenses of \$4,780,645 are projected. Sixty-two thousand dollars is budgeted for payment of additional principal on GEFA debt to reduce the term over time. The balance is dedicated to capital improvements (major repairs and replacements).

Solid Waste Fund – Solid waste rates for collection and recycling services are proposed to remain the same. Operating revenue of \$903,355 and operating expenses of \$891,598 is projected. The General Fund also carries administrative costs for the Solid Water Fund.

Residential Customer Utility Bill – As stated above, no rate increase on water and sewer is planned for residential customers with a ¾" meter. Solid Waste fees for garbage collection and recycling service will remain at the current rates. The residential customer will notice no change in their utility bill for the upcoming year.

Hotel/Motel Tax Fund – The City began in FY 2018 to collect hotel/motel tax at the rate of 8% on accommodations provided for less than 30 days. It projects collection of \$456,038 in FY 2020. Of the 8%, restricted expenditures are 5% (\$285,024), while unrestricted expenditures of 3% (\$171,014) may be used for any legal purpose. The restricted funds are required to be split 3.5% to promote "Tourism, Conventions and Trade Shows" (TCT) and 1.5% for "Tourism Product Development" (TPD), which is capital construction projects benefiting tourists. The FY 2020 budget continues an administrative fee allowed by Statute of \$13,306 (3% of the amount collected) with the balance to tourism services (TCT and TPD). Spending for specific contracted TCT services from the Visitors Bureau of the Chamber of Commerce is proposed at \$250,000, and \$192,732 is proposed to be spent for Tourism Product Development services by the City.

Downtown Development Authority (DDA) – Transfers from the General Fund are \$314,206, which is a \$47,801 or 5.3% decrease. Implementation of a parking program is expected to provide a new revenue stream to support the DDA function.

Special Purpose Local Option Sales Tax (SPLOST) – Revenue of \$476,900 is forecast from the 2014 SPLOST final collections (\$105,095) and from the new 2020 SPLOST (371,805). These funds will be used to repay the Water and Sewer Fund for the cost to upgrade the wastewater treatment plant in FY 2017 and to pay for water and sewer system improvements, roads and bridges, and stormwater infrastructure.

Transportation Special Purpose Local Option Sales Tax (TSPLOST) – Revenue of \$704,834 is forecast for FY 2020 from the TSPLOST approved by voters, effective July 2019. First priority for use of these funds is participation in a joint project with Lumpkin County for improvements at the Oak Grove Road and Highway 19N Intersection. Secondly, beginning in FY 2020, the funds will be spent on roads and bridges, sidewalks, and bicycle paths.

Budget Perspective

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

Like other corporations it:

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

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

Also, its fiscal year does not coincide with the calendar year. Dahlonega has used a fiscal year from October 1 to September 30 of the following year for many years because of the timing of property tax collection. In this way, the majority of revenues are collected in the first and second quarters of the fiscal

year instead of at the very end. This helps the City from a cash management standpoint and allows it to maintain a respectable six-month operating reserve.

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

Governmental budgets and financial statements cannot be properly viewed in isolation. Needs within a community change from year to year, particularly as capital projects (generally land, buildings, major equipment and infrastructure improvements) are purchased. The total budget across all funds generally grows over time and has episodes of marked change. The City Council provides policy direction and makes decisions on major items. City staff administer and provide day-to-day operations representing roughly \$12 million in combined annual revenues and expenditures.

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

Budget Overview

The Dahlonega FY 2020 Budget consists of the following statements:

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

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

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

Guiding Principles for Budget Administration

In administering the annual City budget, staff work diligently to:

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

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

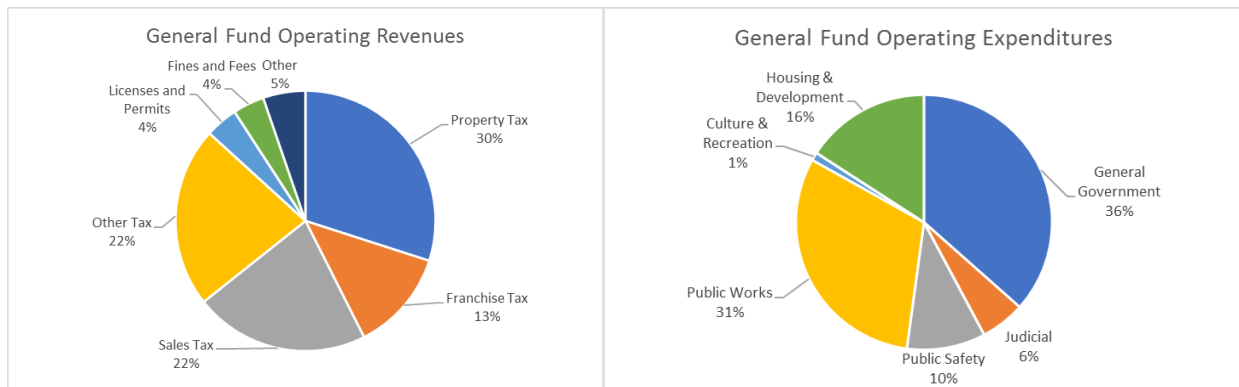
Budget Discussion

The City is in good financial shape and has many exciting opportunities and challenges awaiting it, some of which are unknown. Just like in budgets of families or businesses, good fiscal management preserves options and allows timely decision-making. Narrative discussion is offered here to give better understanding of the FY 2020 budget.

General Fund

This is the City’s basic operating fund and is a catch-all for everything not accounted for in other funds. The total budget for the General Fund is \$5 million, with over \$800,000 included to fund capital needs.

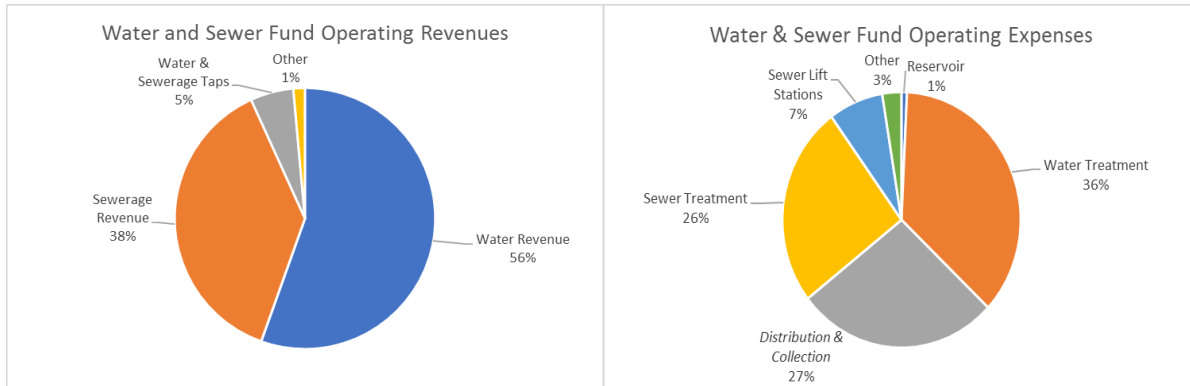
Operating Revenues total \$4.1 million and include taxes and fees from a variety of sources. The largest source of revenue is from Property Tax (30%), followed by Sales Tax (22%).



General Fund operating expenditures total \$4.1 million. The largest category of spending is to support the General Government including Legislative, Executive, Elections, and Administration departments. Public Works is budgeted at \$1.3 million and includes street construction and maintenance, the City shop, and cemetery maintenance. The allocation for Housing and Development supports the City’s Community Development Department and the contracted payment to the Downtown Development Authority.

Water & Sewer Fund

This is an Enterprise Fund or quasi-utility of the City, which manages vital City infrastructure in the production and distribution of high-quality public water and in the collection and treatment of industrial and domestic sewer. FY 2020 Operating Revenues are budgeted at \$5.6 million. The largest portion of this is derived from fees charged for water services budgeted at \$3.2 million. Sewerage revenue is projected at \$2.1 million.



Operating Expenses for the Water and Sewer Fund are budgeted at \$4.8 million. This includes \$1.4 million for personal services expenses and \$1.8 million for depreciation.

The FY 2020 budget continues a multi-year approach to make this fund stable and self-sustaining. FY 2018 was the first year of no General Fund subsidy in many years. This allows the General Fund to better focus on non-enterprise type services and activities, and reduces pressure for further tax increases. This is important in a county-seat, university community where so much of the property served is not on the tax digest. FY 2019 was the first year of a proposed multi-year implementation to transfer \$180,000 of indirect costs for services being performed by the General Fund for the benefit of the Water and Sewer Fund customers (billing, finance, administration, etc.) These are proposed to be increased annually until attained, and the FY 2020 budget includes an amount of \$67,500 for indirect charges.

In FY 2017, a rate study was performed that resulted in recommendations for rates and system development charges for the water and wastewater systems. The original study recommended a 5% rate increase for FY 2017. Thereafter, a 4% rate increase for all customers would be needed each year in order to address capital and operational costs. FY 2018 water and sewer rates for the residential customer class remained unchanged, but were increased the recommended 4% in FY 2019. The rate study was updated in preparation of the FY 2020 budget and included rate increase recommendations of 4% for water and 2% for sewer for each year in the five-year outlook. The rates used in developing the FY 2020 budget are a 5% increase for water and sewer for all customer classes except residential (3/4"meters) and heavy industrial customers.

The rate study details how the City could legally defend charging more for the capital recovery charges (water and sewer tap fees) than it does currently, but does not recommend doing so. Accordingly, no increase to tap fees is proposed although the method of applying them to various uses is recommended for change. As has been typical in past years, revisions to the Water and Sewer Rate Ordinance will accompany the budget process with an effective date of October 1, 2019, which is the beginning of the new fiscal year.

Solid Waste Enterprise Fund

The Solid Waste Fund is also an Enterprise Fund of the City. It functions to provide household and commercial solid waste collection, disposal and residential recycling services. A significant rate increase in FY 2017 was priced to cover its operating costs, which includes depreciation. This was sufficient to cover costs of operations in FY 2018 and FY 2019 and is proposed to remain the same for FY 2020.

Hotel/Motel Tax Fund

This is a Special Revenue Fund of the City, which is responsible for showing compliance with State requirements for use of lodging accommodations tax (typically known as hotel/motel tax). The budget shows \$250,000 of collections being assigned for contractual purposes to the Chamber of Commerce to provide tourism-related services. An additional 3% tax was effective October 1, 2017, which provides

separate financing for Tourism Product Development and other tourism-related projects. The FY 2020 budget includes \$192,732 for such purposes.

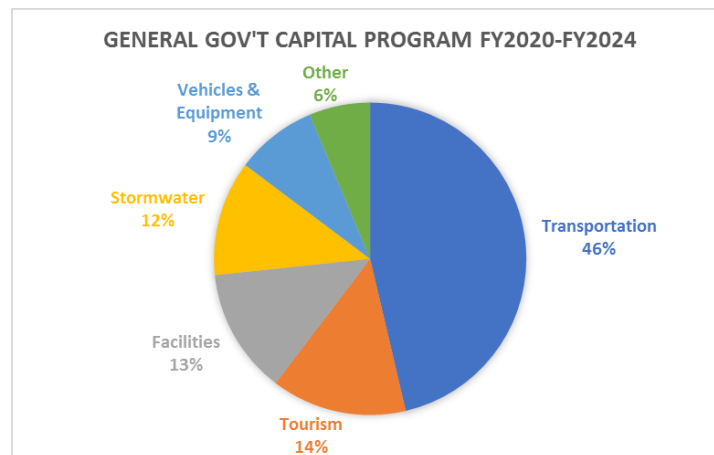
Downtown Development Authority (DDA)

The DDA will be hiring a new Executive Director. The focus of the DDA will continue to be economic development, which will be expanded as the DDA takes a more direct role in owning and managing real estate. The City anticipates DDA taking the lead on renovations of the historic Head House, implementation of revenue-generating paid parking in the Choice lot, and redevelopment of 147 N Park Street.

Five-Year Capital Improvement Program

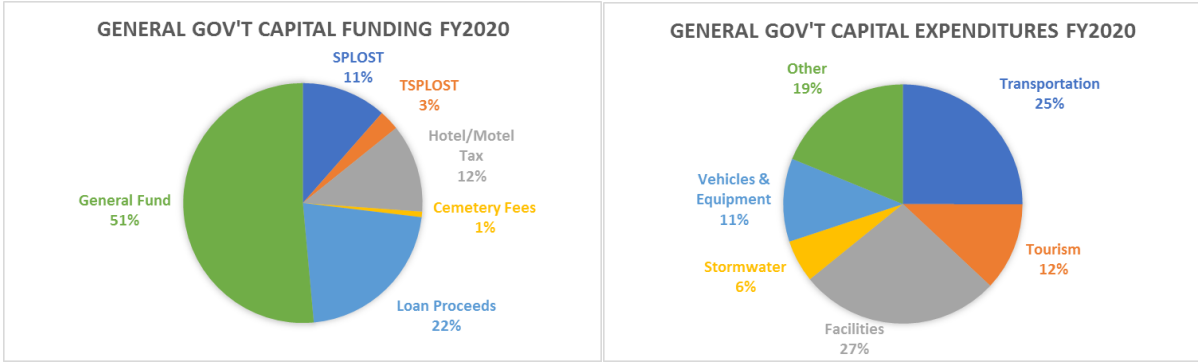
Beginning with FY 2017, the Budget includes a forward-looking planning tool known as the Capital Improvements Program. It is based on the recent update of the Comprehensive Plan and other known needs in the community. It catalogs major capital needs the City will likely face in coming years for purchases,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

The Five-Year Capital Improvements Program for General Government anticipates total capital spending of \$7.2 million. Over the five-year planning horizon, approximately \$3.3 million is anticipated to be spent on transportation projects including roads and bridges construction and improvements, sidewalk construction and improvements, and bicycle paths. Tourism projects are anticipated at \$1 million, \$930,000 is needed for City facilities, and \$850,000 is planned for stormwater projects.



The FY 2020 Budget includes spending of \$1.6 million for general government capital needs. City Facilities projects are budgeted at \$440,000, including \$350,000 for the Head House Renovation. Transportation projects total \$405,000, which is primarily for street paving. Tourism projects total \$193,000 and include funding for leveraging grants to improve and develop parks and trails and other City beautification and attraction endeavors.

The funding for the FY2020 Capital Improvement Program is from a variety of sources. The General Fund provides \$832,196. Hotel/Motel Tax of \$192,732 is used to support tourism projects. SPLOST funding of \$185,900 is dedicated to water and sewer facilities and infrastructure, roads, and stormwater projects. The Head House Renovation project will be paid for by loan proceeds. Transportation projects are partially funded by TSPLOST collections available after completion of a joint construction project with Lumpkin County.



The Water and Sewer Fund Capital Projects Budget anticipates roughly \$10 million in known needs over the five-year program. Much of this relates to replacement of older water and sewer lines, maintenance of our many pump stations, or upgrades in pipe size to serve growth in the University area. However, the rate study shows the system can only sustain \$6.7 million over the five-year period without incurring additional debt. The five-year program is funded by SPLOST proceeds of \$1.7 million, which are restricted for water and sewer system improvements.

Capital Projects of the General, Water & Sewer, and Solid Waste Funds impact debt service and projected cashflow from year to year. These impacts are shown in the Five-Year Debt Projections and Five-Year Cash Flow Projections.



CITY OF DAHLONEGA
ACCOMPLISHMENTS AND GOALS
FY 2019 / FY 2020

General Fund

Public Works – FY2019

- Gold Adventure All-Abilities Playground and Retaining Wall
- Wimpy Mill Sidewalk using State transportation funding
- Wimpy Mill to North Grove Right Turn Lane
- North Grove Crosswalks in coordination with GDOT
- Hawkins Spur Asphalt Resurfacing
- Happy Hollow Road Resurfacing and Shoulder Construction using State transportation funding
- Completion of Skyline Neighborhood Resurfacing and Reconstruction following water main installation
- Completion of remaining Streetscapes Items
- Completed multiple aspects related to Wimpy Mill Picnic Area
- Calhoun Road asphalt resurfacing
- Yahoola Reservoir Sidewalk and Bridge Grant Application

Public Works - FY2020

- West Circle Paving
- Hawkins Street Paving
- Calhoun Road Guardrail installation
- Yahoola High Trestle Trail Phase I
- Yahoola Reservoir Sidewalk and Bridge Preliminary Engineering
- Martin Street reconstruction/resurfacing
- Expansion of City Hall parking area
- North Park Street Demolition
- Continuation of Wimpy Mill Sidewalk using State transportation funding
- Construction of Memorial Park Columbarium
- City Park Improvements

Finance/Administration – FY 2019

- Effectively transitioned several work responsibilities from City Clerk to Finance area (IT, Insurance, alcohol tax, HR) and assisted with hiring and training of new city clerk
- Improved efficiencies of finance department: segregation of duties, electronic file system, updated forms, established policies and procedures, trained staff, established centralized purchasing function, developed process for meter reading integration with utility billing
- Increased reliability and safeguard of technology

- Improved customer service: added fully operational front window station, public Wi-Fi, technology in council chambers, procedural change to attempt customer contact prior to service disconnection
- Saved money, increased revenue: additional interest earnings, reviewed technology contracts for savings (copiers, phones, fiber), discovered unbilled utility revenue

Finance/Administration – FY 2020

- Clean-up of capital assets – improve descriptions, perform physical audit, establish effective capital asset management and reporting processes
- Assist public works staff with sanitation audit to assure accounts are equitably and correctly billed
- Coordinate a hotel/motel tax audit to assure compliance with ordinance and correct collection and payment of tax
- Assist as needed with consideration and possible implementation of stormwater utility
- Coordinate utility rate study update
- Work with WS Department to conduct unaccounted water loss review and establish a meter management program
- Lead successful financial software conversion
- Coordinate cyber security audit
- Continue additional phases of City Website Development
- Establish record retention model for finance documents; organize Human Resources files; develop system for proper record structure and destruction compliance
- Promote development and implementation of a monthly employee meeting, attended by employees on their anniversary month, to provide appropriate training and update HR forms; promote employee education related to city benefits
- Improve the budget process

Marshal's Office – FY 2019

- Converted temporary part-time code enforcement position to a permanent part-time Deputy Marshal position
- Hired a part-time administrative assistant
- Obtained State certification to operate speed detection devices
- Purchased and equipped a second uniform patrol vehicle
- Completed LIDAR and Radar training and obtained State certification for the Marshal and Deputy Marshal
- Purchased an Automated License Plate Reader
- Implemented electronic ticketing

Marshal's Office – FY 2020

- Hire and train additional part-time Deputy Marshal
- Equip patrol vehicles with Automated Electronic Defibrillators (AED)
- Train all Marshal's staff in CPR, AED, first aid and NARCAN
- Install video cameras in the historic district
- Begin offering classes to the public on topics involving general public safety

Community Development Department FY 2019

- Occupational Tax moved to Community Development and is operating well
- Updated land development regulations for plat requirements
- Updating zoning definitions with first installment
- Certified Local Government Program review completed and approved with HPD
- Rezoned City property at 147 North Park Street
- 50% complete with web-based zoning map of the city web page

- Working with the Marshal's office on dilapidated structures
- Selecting new software for Permitting and Occupational Tax
- Kicking off a new Parks and Trails Master Plan

Community Development Department FY 2020

- Grant compliance for Yahooola High Trestle Trail
- Continue rebuilding the Character Area layer in GIS
- Working on an overlay district to incorporate design aspects for high traffic and entry points to the city
- Creating a Tax Allocation District (TAD) policies and procedures document
- Completing the Parks and Trails Master Plan
- Accessory Dwelling Unit (ADU) addition to zoning districts and additional requirements
- Working on Plan First application
- Support for 2020 Census

Water & Sewer Fund

Water & Wastewater Facilities FY 2019

- The Water (WTP) and Wastewater (WWTP) Facilities achieved 100% compliance under their permit requirements
- No loss of time due to injuries
- Highland Trace Lift Station was put in service
- Installed emergency by-pass tees at Owens Farm, Achasta, and Wagon Wheel Lift Stations with in-house employees
- Major repairs performed on piping in Wagon Wheel Lift Station

Water & Wastewater Facilities FY 2020

- Complete Rehabilitation Work on Owens Farm and Achasta Lift Stations
- Complete and adopt a Backflow Ordinance in conjunction with distribution/collection staff and City Engineer
- Complete Reservoir Management Plan
- Continue installing emergency by-pass tees at select lift stations
- Implementation of City's bottled water program

Water Distribution & Collection - FY2019

- South Chestatee Sanitary Sewer encasement project
- Installed check valve pits for several lift stations
- Multiple large valve replacements
- Installed 350' of 18" HDPE and structures on Arcadia and South Grove

Water Distribution & Collection - FY2020

- Maintenance of SS main from Wimpy Mill to Stephens Street
- Reservoir Sediment Removal for Kayak launch
- Reservoir Beautification near Boat Ramp
- Completion of Water/Sewer GIS and Water Model

Downtown Development Authority – FY 2019

- Continuing to finetune special events policies, procedures and applications
- Developed policies for DDA-sponsored and non-DDA-sponsored events involving alcohol in Hancock Park

- Developed policy for utilization of food trucks at downtown events
- Implemented the Downtown Pedestrian Wayfinding Signage project
- Worked with Public Works and others to develop the Dahlonega Gold Adventure All-Abilities Playground in Hancock Park.
- Since becoming the fourth Great American Main Street award winner in Georgia, Dahlonega has received coverage in such publications as Southern Living, Architectural Digest, Southern Distinction, Georgia Backroads, among others. The National Main Street Center routinely shows footage of Dahlonega's downtown in videos promoting the Main Street Four Point Approach as a solid path to economic development through historic preservation.

DDA-Main Street Goals for FY2020

- Hire a DDA Executive Director to coordinate real estate initiatives of the City/DDA, including repurpose 147 North Park Street, renovate the Head House property, and implement parking management program for Choice Street lot
- Increase the footprint of the downtown district and continue efforts to strengthen businesses on the outer edges of the district
- Continue efforts to maintain and strengthen the historic preservation and adaptive reuse of the historic building stock in the downtown while working with property owners and builders/contractors to develop architecturally compatible infill as appropriate



**CITY OF DAHLONEGA
ELECTED AND APPOINTED OFFICIALS**

ELECTED OFFICIALS

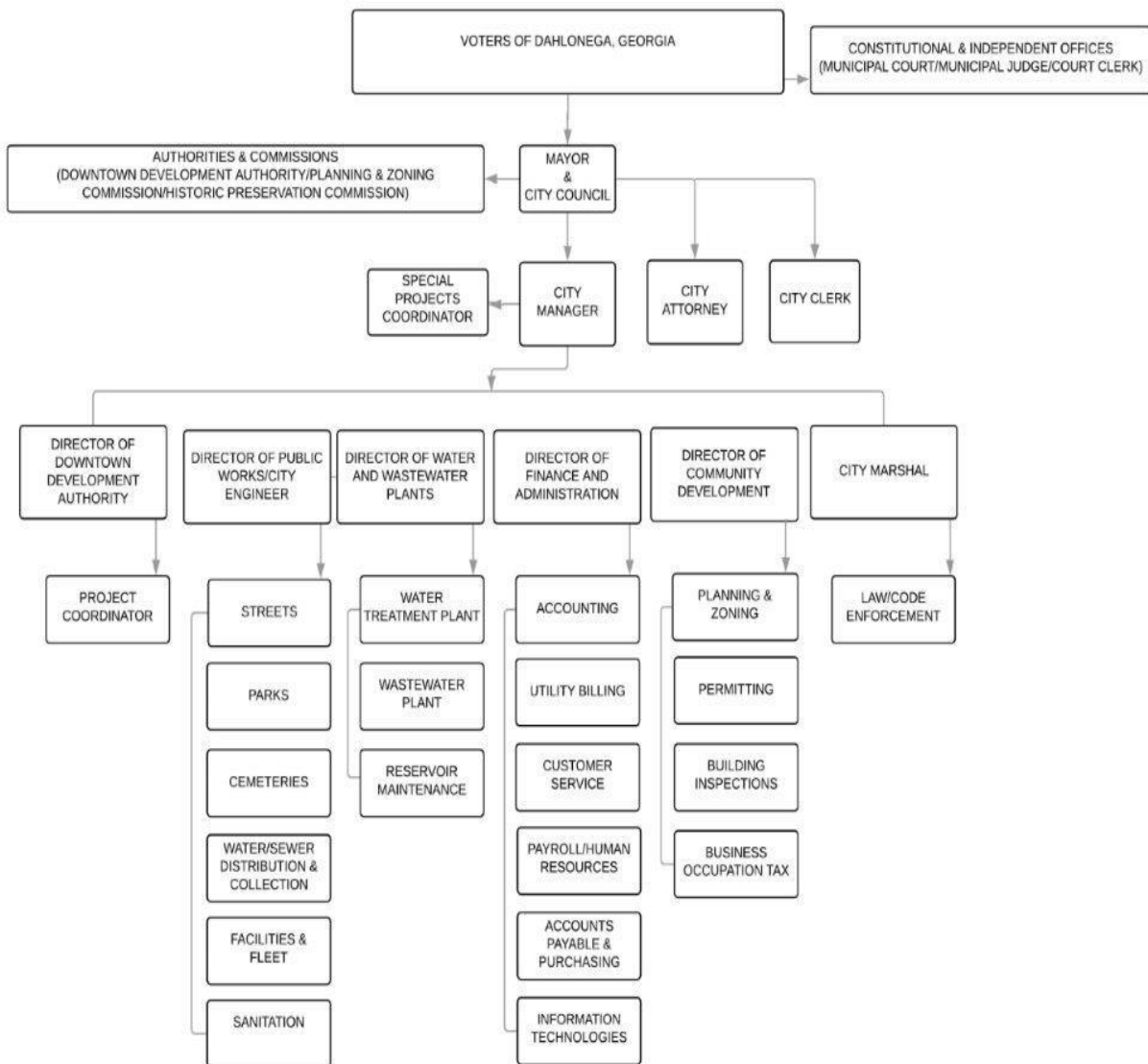
Mayor	Sam Norton
Council Member – Post 1	Roman Gaddis
Council Member – Post 2	Helen F. Hardman
Council Member – Post 3	Mitchell Ridley
Council Member – Post 4	Bruce Hoffman
Council Member – Post 5	JoAnne Taylor
Council Member – Post 6	Ron Larson

APPOINTED OFFICIALS AND MANAGEMENT

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



CITY OF DAHLONEGA ORGANIZATIONAL CHART





CITY OF DAHLONEGA BUDGET PROCESS

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

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

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

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

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

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



CITY OF DAHLONEGA

BUDGET CALENDAR

FY 2020

2019

- March 29** **Budget Preparation Begins**
Provide budget request forms and budget calendar to elected officials and department directors
- April 26** **Budget Requests Due**
Completed budget request forms are due back to finance department
- May 6-10** **City Manager Budget Request Review**
City Manager Budget Meetings with Department Directors
- May-June** **Budget Development by Finance Department**
Prepare personal service budget projections and revenue projections
Prepare draft budget document
- July 1** **City Manager's Budget in Draft Form**
Draft City Manager's Budget
- July 9-11** **Council Budget Meetings**
Council will discuss the City Manager's budget
- August 5** **Present City Manager's Proposed Budget**
Present proposed budget at City Council Meeting at 6:00 pm
Place a copy of the Proposed Budget in City Hall and on the City's website for public review
- August 15** **Public Hearing on Proposed Budget**
Public Hearing at Special Called City Council Meeting at 4:00 pm (OCGA 36-81-5)
- September 3** **Adoption of Budget Resolution**
Budget adopted by resolution at City Council Meeting at 6:00 pm (OCGA 36-81-6)
- Establish Millage Rates**
Millage rate established by resolution at Council Meeting
- Adoption of Rate Increases**
Rate increases adopted by ordinance at Council Meeting
- Approval of Budget Contracts**
Contracts related to budget approved by resolution at Council Meeting (DDA, Chamber, etc.)
- October 1** **Fiscal Year Begins**

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

	FY 2018 Actual	FY 2019 Original Budget	FY 2019 Amended Budget	FY 2020 Budget
REVENUES				
Taxes	\$ 3,565,735	\$ 3,544,846	\$ 3,544,846	\$ 3,592,342
Licenses and permits	189,852	159,000	159,000	168,000
Fines, fees and forfeitures	120,874	142,000	142,000	162,000
Charges for services	29,800	71,000	71,000	93,500
Intergovernmental	100,955	19,700	29,546	30,600
Interest	34,533	42,500	42,500	80,000
Other	12,011	11,100	16,500	14,100
Total revenues	<u>4,053,760</u>	<u>3,990,146</u>	<u>4,005,392</u>	<u>4,140,542</u>
EXPENDITURES				
Current				
General Government	1,288,847	1,447,227	1,460,827	1,513,892
Judicial	222,624	230,640	230,640	232,983
Public Safety	269,521	332,451	348,297	411,394
Public Works	1,092,543	1,190,918	1,212,494	1,282,330
Culture and Recreation	17,030	76,808	76,808	42,740
Housing and Development	602,564	645,588	665,588	655,257
Total expenditures	<u>3,493,129</u>	<u>3,923,633</u>	<u>3,994,655</u>	<u>4,138,596</u>
Excess of revenues over expenditures	<u>560,631</u>	<u>66,513</u>	<u>10,737</u>	<u>1,946</u>
Other financing sources (uses)				
Transfers in (out)				
Hotel/Motel Tax Fund	0	12,522	12,522	13,306
Capital Projects Fund	(717,613)	(1,566,000)	(1,578,500)	(832,196)
Water and Sewage Fund	0	0	0	0
Solid Waste Fund	(40,000)	(40,000)	(40,000)	0
Proceeds from sale of capital assets	8,734	0	0	5,000
Contingency	0	(39,902)	(14,126)	(58,244)
Appropriations from fund balance	0	1,566,867	1,609,367	870,188
Total other financing sources (uses)	<u>(748,879)</u>	<u>(66,513)</u>	<u>(10,737)</u>	<u>(1,946)</u>
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	(188,248)	(0)	(0)	(0)
Subtract appropriated fund balance	0	(1,566,867)	(1,609,367)	(870,188)
Fund balances, October 1	<u>4,190,498</u>	<u>4,002,250</u>	<u>4,002,250</u>	<u>2,392,883</u>
Fund balances, September 30	<u><u>\$ 4,002,250</u></u>	<u><u>\$ 2,435,383</u></u>	<u><u>\$ 2,392,883</u></u>	<u><u>\$ 1,522,695</u></u>

CITY OF DAHLONEGA, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES

	FY 2018 Actual	FY 2019 Original Budget	FY 2019 Amended Budget	FY 2020 Budget
REVENUES				
Taxes				
General property taxes				
Property tax	\$ 1,275,082	1,270,555	1,270,555	1,209,153
Real estate transfer tax	18,497	18,000	18,000	18,000
Motor vehicle tax	212,785	189,000	189,000	227,000
Cost, penalties, and interest	5,453	11,000	11,000	6,000
Total general property taxes	1,511,817	1,488,555	1,488,555	1,460,153
Local option sales tax	859,090	873,291	873,291	901,188
Franchise tax	508,623	510,000	510,000	522,000
Insurance premium tax	348,388	345,000	345,000	360,000
Alcoholic beverage excise tax	210,519	206,000	206,000	210,000
Occupational tax	116,077	113,000	113,000	129,000
Other taxes	11,221	9,000	9,000	10,000
Total taxes	3,565,735	3,544,846	3,544,846	3,592,342
Licenses and Permits				
Alcohol licenses	140,125	128,000	128,000	132,000
Building permits	49,727	31,000	31,000	36,000
Total licenses and permits	189,852	159,000	159,000	168,000
Fines, fees and forfeitures	120,874	142,000	142,000	162,000
Charges for Services				
Cemetery	29,800	26,000	26,000	26,000
Other	0	45,000	45,000	67,500
Total charges for services	29,800	71,000	71,000	93,500
Intergovernmental	100,955	19,700	29,546	30,600
Interest	34,533	42,500	42,500	80,000
Other	12,011	11,100	16,500	14,100
Total revenues	\$ 4,053,760	\$ 3,990,146	\$ 4,005,392	\$ 4,140,542

CITY OF DAHLONEGA, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES

	FY 2018 Actual	FY 2019 Original Budget	FY 2019 Amended Budget	FY 2020 Budget
EXPENDITURES				
General Government				
Legislative				
Personal services	\$ 105,172	102,050	102,050	106,864
Contract services	59,923	93,558	93,558	87,678
Supplies and materials	4,628	6,000	2,000	15,000
Capital outlay	0	0	13,600	0
Total Legislative	<u>169,723</u>	<u>201,608</u>	<u>211,208</u>	<u>209,542</u>
Executive				
Personal services	185,702	227,792	227,792	272,128
Contract services	28,455	39,506	39,506	39,550
Supplies and materials	4,391	5,500	5,500	4,000
Capital outlay	0	0	0	0
Total Executive	<u>218,548</u>	<u>272,798</u>	<u>272,798</u>	<u>315,678</u>
Elections				
Personal services	0	0	0	0
Contract services	5,797	2,650	2,650	4,950
Supplies and materials	0	250	250	0
Payments to other agencies	10,265	12,550	12,550	15,000
Total Elections	<u>16,062</u>	<u>15,450</u>	<u>15,450</u>	<u>19,950</u>
General Administration				
Personal services	444,269	468,836	468,836	502,953
Contract services	379,680	438,335	438,335	412,620
Supplies and materials	50,287	50,200	54,200	53,150
Capital outlay	10,278	0	0	0
Total General Administration	<u>884,514</u>	<u>957,371</u>	<u>961,371</u>	<u>968,723</u>
Total General Government	<u>1,288,847</u>	<u>1,447,227</u>	<u>1,460,827</u>	<u>1,513,892</u>
Judicial				
Municipal Court				
Personal services	70,216	85,980	85,980	88,323
Contract services	142,758	133,560	133,560	128,560
Supplies and materials	2,901	2,100	2,100	2,100
Payments to other agencies	6,749	9,000	9,000	14,000
Total Judicial	<u>222,624</u>	<u>230,640</u>	<u>230,640</u>	<u>232,983</u>

Note: Municipal Court funding is independent of the fines/fees projected to be imposed by the municipal court.

CITY OF DAHLONEGA, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES

	FY 2018 Actual	FY 2019 Original Budget	FY 2019 Amended Budget	FY 2020 Budget
Public Safety				
City Marshal's Office				
Personal services	\$ 110,879	183,378	183,378	217,294
Contract services	57,730	62,633	65,433	88,500
Supplies and materials	30,656	28,440	31,486	35,600
Capital outlay	12,256	0	10,000	12,000
Payments to other agencies	58,000	58,000	58,000	58,000
Total Public Safety	269,521	332,451	348,297	411,394
Public Works				
Street Construction				
Personal services	679,540	732,524	732,524	831,965
Contract services	79,210	73,427	96,723	65,400
Supplies and materials	149,980	164,700	170,100	197,800
Capital outlay	26,828	50,000	42,880	28,000
Total Street Construction	935,558	1,020,651	1,042,227	1,123,165
Shop Department				
Personal services	63,663	73,054	73,054	75,366
Contract services	3,100	6,429	6,429	5,650
Supplies and materials	18,046	19,200	19,200	19,300
Capital outlay	11,788	12,200	12,200	0
Total Shop Department	96,597	110,883	110,883	100,316
Cemetery				
Personal services	40,215	43,471	43,471	45,048
Contract services	6,180	5,463	7,063	6,450
Supplies and materials	13,993	10,450	8,850	7,350
Total Cemetery	60,388	59,384	59,384	58,848
Total Public Works	1,092,543	1,190,918	1,212,494	1,282,330
Culture and Recreation				
Parks				
Contract services	3,379	61,408	58,008	17,540
Supplies and materials	13,651	3,000	6,400	5,200
Capital outlay	0	12,400	12,400	20,000
Total Culture and Recreation	17,030	76,808	76,808	42,740

CITY OF DAHLONEGA, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES

	FY 2018 Actual	FY 2019 Original Budget	FY 2019 Amended Budget	FY 2020 Budget
Housing and Development				
Community Development				
Personal services	\$ 168,111	\$ 216,947	\$ 216,947	\$ 220,177
Contract services	31,485	77,027	107,027	110,274
Supplies and materials	8,032	9,875	9,875	10,600
Capital outlay	5,396	0	0	0
Total Community Development	<u>213,024</u>	<u>303,849</u>	<u>333,849</u>	<u>341,051</u>
Downtown Development Authority				
Payment to others	<u>389,540</u>	<u>341,739</u>	<u>331,739</u>	<u>314,206</u>
Total Housing and Development	<u>602,564</u>	<u>645,588</u>	<u>665,588</u>	<u>655,257</u>
Total expenditures	<u><u>\$ 3,493,129</u></u>	<u><u>\$ 3,923,633</u></u>	<u><u>\$ 3,994,655</u></u>	<u><u>\$ 4,138,596</u></u>

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

	FY 2018 Actual	FY 2019 Original Budget	FY 2019 Amended Budget	FY 2020 Budget
REVENUES				
Hotel/Motel taxes (5%)	\$ 262,622	260,903	260,903	285,024
Hotel/Motel taxes (3%)	157,573	156,494	156,494	171,014
Total revenues	420,195	417,397	417,397	456,038
EXPENDITURES				
Housing and Development Tourism Services	262,622	253,047	253,047	250,000
Total expenditures	262,622	253,047	253,047	250,000
Other financing sources (uses)				
Transfers in (out)				
GG Capital Projects Fund	(157,573)	(151,828)	(151,828)	(192,732)
General Fund (Admin Fee)	0	(12,522)	(12,522)	(13,306)
Total other financing sources (uses)	(157,573)	(164,350)	(164,350)	(206,038)
Excess (deficiency) of revenues over (under) expenditures	0	0	0	0
Fund balances, October 1	0	0	0	0
Fund balances, September 30	\$ 0	\$ 0	\$ 0	\$ 0

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

	FY 2018 Actual	FY 2019 Original Budget	FY 2019 Amended Budget	FY 2020 Budget
REVENUES				
Intergovernmental	\$ 10,000	0	0	0
Cemetery Lot Sales	0	12,000	12,000	12,000
Total revenues	<u>10,000</u>	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>
EXPENDITURES				
Capital Outlay**	299,087	1,614,828	1,968,062	1,377,213
Total expenditures	<u>299,087</u>	<u>1,614,828</u>	<u>1,968,062</u>	<u>1,377,213</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(289,087)</u>	<u>(1,602,828)</u>	<u>(1,956,062)</u>	<u>(1,365,213)</u>
Other financing sources				
Transfers in (out)				
General Fund	408,000	1,451,000	1,361,000	729,530
Hotel/Motel Tax Fund	157,573	151,828	151,828	192,732
Grant Capital Projects Fund	(110,000)	0	0	0
SPLOST Fund	0	0	0	92,950
Loan Proceeds	0	0	0	350,000
Appropriations from fund balance	0	0	443,234	0
Total other financing sources	<u>455,573</u>	<u>1,602,828</u>	<u>1,956,062</u>	<u>1,365,212</u>
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	166,486	0	0	(1)
Subtract appropriated fund balance	0	0	(443,234)	0
Fund balances, October 1	<u>341,340</u>	<u>507,826</u>	<u>507,826</u>	<u>64,592</u>
Fund balances, September 30	<u>\$ 507,826</u>	<u>\$ 507,826</u>	<u>\$ 64,592</u>	<u>\$ 64,591</u>

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

<u>Capital Outlay**</u>	
Stormwater Projects	\$ 92,951
Bridge Maintenance Program	25,000
Facilities & Property Program	60,000
Financial Software/Hardware	147,530
Tourism Projects	192,732
Crosswalks/Sidewalk Program	40,000
Faux Brick Crosswalks	25,000
Meaders Street Parking	60,000
Cemetery Paving	60,000
Cemetery Improvements	12,000
Martin Street Widening	100,000
City Hall Expansion	30,000
Head House Renovation	350,000
Dump Truck (Replacement)	90,000
Tractor (Mower/Blower)	32,000
Service Truck	60,000
Passenger Vehicle	0
Total capital outlay	<u>\$ 1,377,213</u>

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

	<u>FY 2018 Actual</u>	<u>FY 2019 Original Budget</u>	<u>FY 2019 Amended Budget</u>	<u>FY 2020 Budget</u>
REVENUES				
Intergovernmental - GDOT				
TE (Streetscape)	\$ 161,014	0	110,478	0
LMIG (OSS)	130,500	0	50,000	0
LMIG (Street Paving)	74,501	0	28,500	0
Interest	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total revenues	<u>366,015</u>	<u>0</u>	<u>188,978</u>	<u>0</u>
EXPENDITURES				
Capital Outlay				
Streetscape	1,628,561	60,000	60,000	60,000
Street Paving	288,943	30,000	244,031	150,000
OSS Install	<u>112,706</u>	<u>25,000</u>	<u>75,000</u>	<u>30,000</u>
Total expenditures	<u>2,030,210</u>	<u>115,000</u>	<u>379,031</u>	<u>240,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,664,195)</u>	<u>(115,000)</u>	<u>(190,053)</u>	<u>(240,000)</u>
Other financing sources				
Transfers in				
General Fund	309,613	115,000	217,500	102,666
GG Capital Projects Fund	110,000	0	0	0
SPLOST Fund	0	0	0	92,950
TSPLOST Fund	0	0	0	44,384
Water & Sewer Fund	73,285	0	0	0
Contributed Capital	49,750	0	0	0
Appropriations from fund balance	<u>0</u>	<u>0</u>	<u>(27,447)</u>	<u>0</u>
Total other financing sources	<u>542,648</u>	<u>115,000</u>	<u>190,053</u>	<u>240,000</u>
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	(1,121,547)	0	0	0
Subtract appropriated fund balance	0	0	27,447	0
Fund balances, October 1	<u>1,121,547</u>	<u>0</u>	<u>0</u>	<u>27,447</u>
Fund balances, September 30	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 27,447</u></u>	<u><u>\$ 27,447</u></u>

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

	<u>FY 2018 Actual</u>	<u>FY 2019 Original Budget</u>	<u>FY 2019 Amended Budget</u>	<u>FY 2020 Budget</u>
REVENUES				
Intergovernmental	\$ 545,354	\$ 554,374	\$ 554,374	\$ 476,900
Interest	381	0	0	0
Total revenues	<u>545,735</u>	<u>554,374</u>	<u>554,374</u>	<u>476,900</u>
Other financing sources (uses)				
Transfers out				
G Govt Capital Projects Fund	0	0	0	(92,950)
Grant Capital Projects Fund	0	0	0	(92,950)
Water & Sewer Fund	(545,735)	(554,374)	(554,374)	(291,000)
Total other financing sources (uses)	<u>(545,735)</u>	<u>(554,374)</u>	<u>(554,374)</u>	<u>(476,900)</u>
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	0	0	0	0
Fund balances, October 1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances, September 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

	<u>FY 2018 Actual</u>	<u>FY 2019 Original Budget</u>	<u>FY 2019 Amended Budget</u>	<u>FY 2020 Budget</u>
REVENUES				
Intergovernmental	\$ 0	\$ 0	\$ 0	\$ 704,834
Interest	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>704,834</u>
Other financing sources (uses)				
Transfers out				
Grant Capital Projects Fund	0	0	0	(44,384)
Payment to Other Governments	<u>0</u>	<u>0</u>	<u>0</u>	<u>(660,450)</u>
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>(704,834)</u>
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	0	0	0	0
Fund balances, October 1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances, September 30	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

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

	FY 2018 Actual	FY 2019 Original Budget	FY 2019 Amended Budget	FY 2020 Budget
OPERATING REVENUES				
Charges for sales and services				
Water sales	\$ 2,906,885	\$ 2,972,243	\$ 2,972,243	\$ 3,171,327
Sewer charges	2,011,940	1,994,184	1,994,184	2,123,717
Tap fees	74,090	300,000	300,000	300,000
Other	19,746	4,500	4,500	5,400
Total operating revenues	5,012,661	5,270,927	5,270,927	5,600,444
OPERATING EXPENSES				
Cost of sales and services	1,160,530	1,415,461	1,458,461	1,594,443
Personal services	1,200,484	1,300,763	1,300,763	1,380,976
Depreciation	1,725,282	1,792,792	1,792,792	1,805,227
Total operating expenses	4,086,296	4,509,017	4,552,017	4,780,645
Operating income (loss)	926,365	761,910	718,910	819,799
Non-operating revenues (expenses)				
Interest revenue	29,194	27,000	27,000	66,000
Loan proceeds	0	0	0	0
Interest expense	(1,253,917)	(1,238,755)	(1,238,755)	(1,211,444)
Sale of capital assets	16,630	0	0	0
Capital projects	0	(1,369,000)	(2,020,708)	(834,900)
Total non-operating rev (exp)	(1,208,093)	(2,580,755)	(3,232,463)	(1,980,344)
Net income (loss) before transfers and special items	(281,728)	(1,818,845)	(2,513,553)	(1,160,545)
Transfers in (out)				
General Fund	0	0	0	0
SPLOST Capital Projects Fund	545,735	554,374	554,374	291,000
Grant Capital Projects Fund	(73,285)	0	0	0
Appropriated net assets	0	1,264,470	1,264,470	869,545
Total transfers in (out)	472,450	1,818,844	1,818,844	1,160,545
Change in net position	190,722	(0)	(694,708)	(0)
Add back Capital (net loan proceeds)	0	1,369,000	2,020,708	834,900
Subtract appropriated net assets	0	(1,264,470)	(1,264,470)	(869,545)
Net position, October 1	13,910,395	14,101,117	14,101,117	14,162,647
Net position, September 30	\$ 14,101,117	\$ 14,205,647	\$ 14,162,647	\$ 14,128,001

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

	FY 2018 Actual	FY 2019 Original Budget	FY 2019 Amended Budget	FY 2020 Budget
REVENUES				
Operating Revenues				
Water revenue	\$ 2,835,378	2,912,243	2,912,243	3,106,327
Water taps	38,240	150,000	150,000	150,000
Sewerage revenue	2,006,743	1,984,184	1,984,184	2,113,717
Sewerage taps	35,850	150,000	150,000	150,000
Sewage grinder pumps	5,197	10,000	10,000	10,000
Penalties	71,507	60,000	60,000	65,000
Miscellaneous revenue	19,746	4,500	4,500	5,400
Total operating revenues	5,012,661	5,270,927	5,270,927	5,600,444
Non-operating Revenues				
Interest income	29,194	27,000	27,000	66,000
Gain on sale of assets	16,630	0	0	0
Transfers in - General Fund	0	0	0	0
Transfers in - SPLOST Fund	545,735	554,374	554,374	291,000
Loan proceeds	0	0	0	0
Appropriated Net Assets	472,450	1,818,844	1,818,844	1,160,545
Total non-operating revenues	1,064,009	2,400,219	2,400,219	1,517,545
Total revenues	\$ 6,076,670	\$ 7,671,146	\$ 7,671,146	\$ 7,117,989

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

	<u>FY 2018 Actual</u>	<u>FY 2019 Original Budget</u>	<u>FY 2019 Amended Budget</u>	<u>FY 2020 Budget</u>
EXPENSES				
Reservoir Maintenance				
Personal services	\$ 0	0	0	0
Contract services	2,330	23,500	23,500	35,700
Supplies and materials	0	0	0	0
Capital outlay	0	0	0	0
Total Reservoir Maintenance	<u>2,330</u>	<u>23,500</u>	<u>23,500</u>	<u>35,700</u>
Reservoir				
Personal services	0	0	0	0
Contract services	0	0	0	0
Supplies and materials	0	0	0	0
Interest Expense	156,605	153,049	153,049	147,204
Capital outlay	0	0	0	0
Total Reservoir	<u>156,605</u>	<u>153,049</u>	<u>153,049</u>	<u>147,204</u>
Water Treatment				
Personal services	329,384	368,371	368,371	399,224
Contract services	87,370	106,874	106,874	162,506
Supplies and materials	258,381	275,350	275,350	282,300
Interest Expense	993,230	977,166	977,166	959,100
Capital outlay	0	11,000	11,000	0
Total Water Treatment	<u>1,668,365</u>	<u>1,738,761</u>	<u>1,738,761</u>	<u>1,803,131</u>
Distribution & Collection				
Personal services	509,606	530,507	530,507	562,177
Contract services	108,570	159,131	183,131	144,446
Supplies and materials	246,596	240,600	245,600	235,400
Interest expense	58,184	62,482	62,482	60,198
Capital outlay	0	30,000	44,000	10,000
Total Distribution & Collection	<u>922,956</u>	<u>1,022,720</u>	<u>1,065,720</u>	<u>1,012,221</u>
Sewer Treatment				
Personal services	284,941	320,051	320,051	329,894
Contract services	126,141	120,842	120,842	224,076
Supplies and materials	195,153	202,900	202,900	219,400
Interest expense	43,638	42,932	42,932	42,144
Capital outlay	0	0	0	0
Total Sewer Treatment	<u>649,873</u>	<u>686,725</u>	<u>686,725</u>	<u>815,514</u>

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

	FY 2018 Actual	FY 2019 Original Budget	FY 2019 Amended Budget	FY 2020 Budget
Sewer Lift Stations				
Personal services	76,553	81,834	81,834	89,680
Contract services	49,608	75,685	75,685	62,550
Supplies and materials	86,381	71,600	71,600	93,900
Interest expense	2,260	3,126	3,126	2,798
Capital outlay	0	0	0	0
Total Sewer Lift Stations	<u>214,802</u>	<u>232,245</u>	<u>232,245</u>	<u>248,928</u>
Depreciation				
Water Depreciation	1,211,155	1,238,886	1,238,886	1,249,853
Sewer Depreciation	514,127	553,906	553,906	555,374
Total Depreciation	<u>1,725,282</u>	<u>1,792,792</u>	<u>1,792,792</u>	<u>1,805,227</u>
Other Non-departmental Expenses				
Loss of sale of assets	0	0	0	0
Charges for Services - G Fund	0	45,000	45,000	67,500
Contingency	0	52,979	52,979	56,664
Total Other Expenses	<u>0</u>	<u>97,979</u>	<u>97,979</u>	<u>124,164</u>
Capital Projects				
Lift Station/Pump Replacements	\$ 0	\$ 150,000	\$ 38,572	\$ 75,000
Meter Replacement Program	0	50,000	65,020	75,000
W/S Line Replacement - Park St	0	400,000	475,000	0
Lift Station Rehab - Birch River	0	350,000	350,000	162,000
Lift Station Rehab - Owen's Farm	0	0	511,503	0
W/S Line Replacement - SPLOST	0	0	0	185,900
W/S Line Replacement - Other	0	100,000	200,000	100,000
Reservoir Park	0	0	41,613	0
S Chestatee SS Encasement	0	60,000	60,000	0
Water Model	0	50,000	70,000	0
Water & Sewer System Mapping	0	84,000	84,000	0
Service Truck	0	65,000	65,000	135,000
Debt Reduction Program	0	60,000	60,000	62,000
Digester Aerators (2)	0	0	0	40,000
Total Capital Projects	<u>0</u>	<u>1,369,000</u>	<u>2,020,708</u>	<u>834,900</u>
Total expenses	<u><u>\$ 5,340,213</u></u>	<u><u>\$ 7,116,772</u></u>	<u><u>\$ 7,811,480</u></u>	<u><u>\$ 6,826,989</u></u>

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

	FY 2018 Actual	FY 2019 Original Budget	FY 2019 Amended Budget	FY 2020 Budget
OPERATING REVENUES				
Charges for sales and services	\$ 888,070	874,665	874,665	903,355
Other	2,049	1,000	1,000	0
Total operating revenues	890,119	875,665	875,665	903,355
OPERATING EXPENSES				
Cost of sales and services	283,749	310,081	310,081	339,500
Personal services	445,082	494,202	494,202	493,830
Depreciation	86,262	71,627	71,627	58,268
Total operating expenses	815,093	875,910	875,910	891,598
Operating income (loss)	75,026	(245)	(245)	11,757
Non-operating revenues (expenses)				
Interest revenue	0	300	300	0
Gain on sale of capital assets	7,025	0	0	0
Loan proceeds	0	0	0	515,000
Interest expense	0	(8,000)	(8,000)	(12,427)
Capital	0	(170,000)	(170,000)	(515,000)
Total non-operating rev (exp)	7,025	(177,700)	(177,700)	(12,427)
Transfers in (out)				
General Fund	40,000	40,000	40,000	0
Appropriated net assets	0	137,945	137,945	670
Total other financing sources (uses)	40,000	177,945	177,945	670
Change in net position	122,051	(0)	(0)	0
Add back Capital (net loan proceeds)	0	170,000	170,000	0
Subtract appropriated net assets	0	(137,945)	(137,945)	(670)
Net position, October 1	473,819	595,870	595,870	627,925
Net position, September 30	\$ 595,870	\$ 627,925	\$ 627,925	\$ 627,255

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

	FY 2018 Actual	FY 2019 Original Budget	FY 2019 Amended Budget	FY 2020 Budget
REVENUES				
Charges for services	\$ 273	200	\$ 200	\$ 50,000
Intergovernmental	389,540	341,739	331,739	314,206
Interest	0	0	0	0
Contributions	1,000	0	0	0
Other	98,089	0	0	0
Total revenues	488,902	341,939	331,939	364,206
EXPENDITURES				
Current				
Housing and Development				
Personal services	169,044	226,215	224,115	280,177
Contract services	52,030	88,824	88,824	56,129
Supplies and materials	36,072	26,900	28,500	27,900
Total expenditures	257,146	341,939	341,439	364,206
Other financing sources (uses)				
Appropriations from fund balance	0	0	9,500	0
Total other financing sources (uses)	0	0	9,500	0
Excess of revenues over (under) expenditures	231,756	(0)	(0)	0
Subtract appropriated fund balance	0	0	(9,500)	0
Fund balances, October 1	149,880	381,636	381,636	372,136
Fund balances, September 30	\$ 381,636	\$ 381,636	\$ 372,136	\$ 372,136

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

	<u>FY 2018 Actual</u>	<u>FY 2019 Original Budget</u>	<u>FY 2019 Amended Budget</u>	<u>FY 2020 Budget</u>
EXPENSES				
DDA Operations				
Personal services	\$ 123,201	\$ 165,681	\$ 163,581	\$ 214,469
Contract services	16,041	15,154	15,154	13,219
Supplies and materials	3,046	900	2,500	900
Capital outlay	0	0	0	0
Total DDA Operations	<u>142,288</u>	<u>181,735</u>	<u>181,235</u>	<u>228,588</u>
DDA Programs and Projects				
Personal services	45,843	60,534	60,534	65,708
Contract services	31,644	68,420	68,420	42,910
Supplies and materials	25,955	25,000	25,000	27,000
Capital outlay	0	0	0	0
Total DDA Programs and Projects	<u>103,442</u>	<u>153,954</u>	<u>153,954</u>	<u>135,618</u>
Dahlonega 2000				
Personal services	0	0	0	0
Contract services	1,404	0	0	0
Supplies and materials	566	0	0	0
Capital outlay	0	0	0	0
Total Dahlonega 2000	<u>1,970</u>	<u>0</u>	<u>0</u>	<u>0</u>
Film				
Personal services	0	0	0	0
Contract services	2,528	5,250	5,250	0
Supplies and materials	0	1,000	1,000	0
Capital outlay	0	0	0	0
Total Film	<u>2,528</u>	<u>6,250</u>	<u>6,250</u>	<u>0</u>
Parking				
Personal services	0	0	0	0
Contract services	413	0	0	0
Supplies and materials	6,505	0	0	0
Capital outlay	0	0	0	0
Total Parking	<u>6,918</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u><u>\$ 257,146</u></u>	<u><u>\$ 341,939</u></u>	<u><u>\$ 341,439</u></u>	<u><u>\$ 364,206</u></u>



**CITY OF DAHLONEGA
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
FY 2020 – FY 2024**

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

The CIP is presented as three reports as described below.

- **Cash Flow Projections** present the impact of planned capital projects and related debt on the overall cash position of the funds.
- **Capital Projects** are presented as identified by staff and Council to meet necessary levels of capital investment.
- **Debt Service Projections** are calculated for capital items that are planned to be financed by GEFA loans or capital leases.



CITY OF DAHLONEGA
FY20 FIVE-YEAR CASH FLOW PROJECTIONS

FY21 - FY24 For Planning Purposes Only, Subject to Change

	FY20	FY21	FY22	FY23	FY24	TOTAL
<u>GENERAL FUND / GG CAPT PROJECT FUND</u>						
Beginning Cash Balances (Projected) - see note 1	\$ 2,746,233	\$ 1,794,934	\$ 1,283,074	\$ 1,145,061	\$ 1,155,886	\$ 2,746,233
Less: Operating Reserve	(1,039,712)	(1,070,903)	(1,103,030)	(1,136,121)	(1,170,205)	(1,170,205)
Beginning Cash Available	1,706,521	724,031	180,044	8,939	(14,319)	1,576,028
Current Year Operations:						-
Operating Revenue	4,158,848	4,283,613	4,412,121	4,544,485	4,680,820	22,079,886
Operating Expenditures	(4,196,840)	(4,322,745)	(4,452,427)	(4,586,000)	(4,723,580)	(22,281,591)
Capital Project Expenditures	(1,617,213)	(1,718,854)	(1,361,078)	(1,224,474)	(1,238,044)	(7,159,663)
Lease Proceeds/Loan Proceeds	350,000	-	-	-	-	350,000
Debt Service	(40,556)	(40,556)	(40,556)	(40,556)	(40,556)	(202,780)
Transfers In(Out)/Other Revenue Sources:						-
Cemetery Sales	12,000	12,120	12,241	12,364	12,487	61,212
Hotel/Motel Tax Fund	192,732	198,514	204,469	206,514	208,579	1,010,809
TSPLOST (Transportation Projects)	44,384	741,930	749,349	756,843	764,411	3,056,917
SPLOST (Road and Bridges)	92,951	187,337	189,211	191,103	193,014	853,616
SPLOST (Stormwater)	92,951	187,337	189,211	191,103	193,014	853,616
Ending Available Cash	755,222	212,171	42,030	19,765	(4,730)	(4,730)
Add Back Operating Reserves	1,039,712	1,070,903	1,103,030	1,136,121	1,170,205	1,170,205
Ending Cash Balances	\$ 1,794,934	\$ 1,283,074	\$ 1,145,061	\$ 1,155,886	\$ 1,165,475	\$ 1,165,475

Note 1: Fund Balance 10/1/18 including amounts assigned for capital (City Hall Construction \$650,000) PLUS FY19 anticipated surplus of \$360,000.

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

CITY OF DAHLONEGA
FY20 FIVE-YEAR CASH FLOW PROJECTIONS

FY21 - FY24 For Planning Purposes Only, Subject to Change

	FY20	<i>FY21</i>	<i>FY22</i>	<i>FY23</i>	<i>FY24</i>	TOTAL
<u>WATER & SEWER FUND</u>						
Beginning Cash Balances (Projected) - see note 1	\$ 2,520,125	\$ 2,645,983	\$ 2,810,162	\$ 3,286,591	\$ 3,168,530	\$ 2,520,125
Less: Operating Reserve	(1,416,611)	(1,444,943)	(1,495,516)	(1,547,859)	(1,602,034)	(1,602,034)
Beginning Cash Available	1,103,514	1,201,040	1,314,646	1,738,731	1,566,496	918,091
Current Year Operations:						
Operating Revenue	5,666,444	5,864,770	6,070,036	6,282,488	6,502,375	30,386,113
Operating Expenses	(2,975,418)	(3,064,681)	(3,156,621)	(3,251,320)	(3,348,860)	(15,796,900)
Capital Project Expenses:						
Construction in Progress	-	-	-	-	-	-
New Projects	(834,900)	(996,518)	(2,174,318)	(3,186,066)	(2,911,897)	(10,103,699)
Lease Proceeds/Loan Proceeds	-	-	1,500,000	1,950,000		3,450,000
Debt Service	(2,021,267)	(2,014,067)	(2,141,089)	(2,295,367)	(2,296,867)	(10,768,658)
Transfers In(Out)						-
General Fund	-	-	-	-	-	-
SPLOST Fund	291,000	374,675	378,421	382,205	386,028	1,812,329
Ending Available Cash	1,229,372	1,365,219	1,791,074	1,620,671	(102,725)	(102,725)
Add Back Operating Reserves	1,416,611	1,444,943	1,495,516	1,547,859	1,602,034	1,602,034
Ending Cash Balances	\$ 2,645,983	\$ 2,810,162	\$ 3,286,591	\$ 3,168,530	\$ 1,499,310	\$ 1,499,310
Projected Coverage (Bond Debt)	1.66	1.74	1.80	1.87	1.95	
Projected Coverage (Total Debt)	1.33	1.39	1.36	1.32	1.37	

Note 1: Cash Balance 10/1/2019 is from the FY20 Rate Recommendations Update prepared by Nelsnick

Assumptions: Operating Reserve: 3-month's budgeted operating revenue (management target is 6 months); FY20 Rate increases: 5% water, 5% wastewater, excluding 3/4" Residential and Heavy Industrial classes; FY21-24 rate increase 4% Water, 2% Wastewater; expense increase 3%.

CITY OF DAHLONEGA
FY20 FIVE-YEAR CASH FLOW PROJECTIONS

FY21 - FY24 For Planning Purposes Only, Subject to Change

	FY20	<i>FY21</i>	<i>FY22</i>	<i>FY23</i>	<i>FY24</i>	TOTAL
<u>SOLID WASTE FUND</u>						
Beginning Cash Balances (Projected) - see note 1	\$ 129,149	\$ 140,328	\$ 88,104	\$ 67,308	\$ 15,969	\$ 129,149
Less: Operating Reserve	(129,149)	(230,356)	(234,963)	(239,662)	(244,455)	(244,455)
Beginning Cash Available	-	(90,027)	(146,859)	(172,354)	(228,486)	(115,306)
Current Year Operations:						
Operating Revenue	903,355	921,422	939,851	958,648	977,821	4,701,096
Operating Expenses	(833,330)	(849,996)	(866,996)	(884,336)	(902,023)	(4,336,682)
Capital Project Expenses:						
Construction in Progress	-	-	-	-	-	-
New Projects	(515,000)	(30,000)	-	(32,000)	-	(577,000)
Lease Proceeds/Loan Proceeds	515,000	-	-	-	-	515,000
Debt Service	(58,846)	(93,650)	(93,650)	(93,650)	(93,650)	(433,446)
Transfers In(Out):						-
General Fund	-	-	-	-	-	-
Ending Available Cash	11,179	(142,252)	(167,655)	(223,693)	(246,339)	(246,339)
Add Back Operating Reserves	129,149	230,356	234,963	239,662	244,455	244,455
Ending Cash Balances	\$ 140,328	\$ 88,104	\$ 67,308	\$ 15,969	\$ (1,883)	\$ (1,883)

Note 1: Cash Balance 10/1/2018 is from the FY18 Statement of Net Position (unrestricted cash)

Assumptions: Operating Reserve: 3-month's budgeted operating revenue (management target is 6 months) or actual cash if less; Operating Revenue: 2% annual increase; Operating Expenditures: 2% annual increase

CITY OF DAHLONEGA
FY2020 FIVE-YEAR CAPITAL PROJECTS BUDGET

FY21 - FY24 For Planning Purposes Only, Subject to Change

Project Description	Funding Source	Fund	Dept	Prior Years (FY19)	FY20	FY21	FY22	FY23	FY24	TOTAL (FY20-FY24)
GENERAL FUND										
Roof - City Hall	GF	1	0	30,000						-
City Hall Restrooms and Foyer	GF	1	0	30,000						-
City Hall Parking Expansion	GF	1	0	50,000						-
Key Historic Properties Program	GF	1	0	400,000						-
N Park Street Building Demolition	GF	1	0	130,000						-
Storm Drain Installation - Park Street	GF	1	0	30,000						-
Storm Drain Repair - Johnson Street	GF	1	0	72,000						-
Storm Drain Repair - Barlow Street	GF	1	0	150,000						-
Financial Software / Hardware Replacement	GF	1	4	70,000	147,530					147,530
Stormwater Projects	GF/SPLOST	1	0	134,660	92,951	187,337	189,211	191,103	193,014	853,616
City-owned Facilities and Properties Program	GF	1	0	101,000	60,000	60,000	60,000	60,000	60,000	300,000
Crosswalk/Sidewalk Program	GF/TSPLOST	1	7	40,000	40,000	40,000	40,000	40,000	40,000	200,000
Faux Brick Crosswalks	GF/TSPLOST	1	7	25,000	25,000	25,000	-	-	0	50,000
OSS Install (LMIG Match)	GF/TSPLOST	1	7	25,000	30,000	35,000	40,000	45,000	50,000	200,000
Street Paving (LMIG Match)	GF/TSPLOST	1	7	30,000	30,000	35,000	40,000	40,000	40,000	185,000
Street Paving (In-house and Contracted Paving)	GF/SPLOST /TSPLOST	1	7	90,000	120,000	150,000	180,000	210,000	240,000	900,000
Bridge Maintenance Program	GF/TSPLOST	1	7	75,000	25,000	25,000	25,000	25,000	25,000	125,000
Streetscape (City Match)	GF/TSPLOST	1	7	60,000	60,000	60,000	60,000	60,000	60,000	300,000
Martin Street Widening	GF/TSPLOST	1	7	100,000	100,000					100,000
Transportation Projects TBD	TSPLOST	1		-	-	371,930	364,349	336,843	309,411	1,382,533
Head House Renovation	LP	1		-	350,000					350,000
Tourism Projects (funded by hotel/motel tax)	HM	1	0		22,732	26,587	100,518	154,528	208,619	512,983
Hancock Park Playground (\$240,000)	HM	1	0	241,000						-
Wimpy Mill Park / Creek Trail (Grant Match)	HM	1	0	38,402	50,000	50,000	50,000			150,000

CITY OF DAHLONEGA
FY2020 FIVE-YEAR CAPITAL PROJECTS BUDGET

FY21 - FY24 For Planning Purposes Only, Subject to Change

Project Description	Funding Source	Fund	Dept	Prior Years (FY19)	FY20	FY21	FY22	FY23	FY24	TOTAL (FY20-FY24)
Mountain Bike Trail (Grant Match)	HM	1	0	10,000	40,000	40,000	-			80,000
East Main / Memorial Improv (Grant Match)	HM	1	0	10,000	40,000	40,000	-			80,000
Swim Beach (Grant Match)	HM	1	0	10,000	40,000	40,000	-			80,000
North Grove Improv (Grant Match)	HM	1	0				50,000	50,000		100,000
4-Door Pickup Truck 4x4 (Public Works)	GF	1	7	29,000		29,000				29,000
Cemetery Columbarium	GF	1	10	60,000						-
Cemetery Paving	GF	1	10	75,000	60,000					60,000
Cemetery Projects	CEM	1	10	12,000	12,000	12,000	12,000	12,000	12,000	60,000
Vehicle - Marked Truck for Public Safety	GF	1	14	45,000		45,000				45,000
Meaders Street Parking	GF	1	7		60,000					60,000
City Hall Expansion	GF	1	0		30,000	250,000	-			280,000
Dump Truck (Replacement)	GF	1	7		90,000					90,000
Tractor (Mower/Blower)	GF	1	7		32,000					32,000
Service Truck (Public Works)	GF	1	9		60,000					60,000
Passenger Vehicle (City Hall)	GF	1	12		-	32,000				32,000
Trackhoe	GF	1	7			75,000				75,000
Utility Service Truck (Streets)	GF	1	7			90,000				90,000
Telescopic Lift	GF	1	7				150,000			150,000
GENERAL FUND				2,173,062	1,617,213	1,718,854	1,361,078	1,224,474	1,238,044	7,159,663

Funding Source Recap:

Grant Fund Gen Govt

SPLOST	185,900	<i>92,950</i>	<i>92,950</i>
TSPLOST	44,384	<i>44,384</i>	-
Hotel Motel Tax	192,732		<i>192,732</i>
Cemetery Fees	12,000		<i>12,000</i>
Loan Proceeds	350,000		<i>350,000</i>
General Fund	832,196	<i>102,666</i>	<i>729,530</i>
TOTAL	1,617,212	<i>240,000</i>	<i>1,377,212</i>

CITY OF DAHLONEGA
FY2020 FIVE-YEAR CAPITAL PROJECTS BUDGET

FY21 - FY24 For Planning Purposes Only, Subject to Change

Project Description	Funding Source	Fund	Dept	Prior Years (FY19)	FY20	FY21	FY22	FY23	FY24	TOTAL (FY20-FY24)
<u>WATER & SEWER FUND</u>										
Owen's Farm Lift Station Rehabilitation	WS	2	38	511,503						-
Birch River (Achasta) Lift Station Rehabilitation	WS	2	38	350,000	162,000					162,000
Water Main Replacement - Park Street	GEFA	2	36	240,000				300,000	300,000	600,000
Sanitary Sewer Replacement - Park Street	GEFA	2	36	235,000				400,000	500,000	900,000
W/S Line Replacements - Other	WS	2	36	200,000	100,000	100,000	100,000	100,000	100,000	500,000
Water & Sewer System Mapping	WS	2	36	84,000						-
Water Model	WS	2	36	70,000						-
Meter Replacement Program	WS	2	36	65,020	75,000	100,000	50,000	25,000	25,000	275,000
Service Truck (Replacement)	WS	2	36	65,000	135,000					135,000
S Chestatee SS Encasement	WS	2	36	60,000						-
Debt Reduction Program	WS	2		60,000	62,000	64,000	66,000	68,000	70,000	330,000
Wimpy Mill Picnic Area	WS	2	32	41,613						-
Lift Station Improvements/Pump Replacements	WS	2	38	38,572	75,000	75,000	75,000	75,000	75,000	375,000
W/S Line Extensions (SPLOST)	SPLOST	2	36	-	185,900	375,518	379,273	383,066	386,897	1,710,654
Barlow Lift Station Rehabilitation	WS	2	38			62,000	450,000			512,000
Digester Aerators (2)	WS	2	37		40,000					40,000
Water Main Replacement - Deer Run	WS	2	36				601,250			601,250
Sanitary Sewer Replacement - Derrick Street	WS	2	36				205,795			205,795
Dump Truck	WS	2	36	-		95,000				95,000
Torrington (Koyo) Lift Station Rehabilitation	WS	2	38				62,000	450,000		512,000
Skidsteer Loader	WS	2	36			65,000				65,000
Pickup Truck (Replacement)	WS	2	35			30,000				30,000
Pickup Truck (Replacement)	WS	2	37			30,000				30,000
Water Main Replacement - Happy Hollow/GA 52	GEFA	2	36				100,000	850,000	1,000,000	1,950,000

CITY OF DAHLONEGA
FY2020 FIVE-YEAR CAPITAL PROJECTS BUDGET

FY21 - FY24 For Planning Purposes Only, Subject to Change

Project Description	Funding Source	Fund	Dept	Prior Years (FY19)	FY20	FY21	FY22	FY23	FY24	TOTAL (FY20-FY24)
Sludge Dump Truck (PreOwned)	WS	2	37				85,000			85,000
Reject PS Pump (Replacement)	WS	2	35					40,000		40,000
Lime Tank/Feed System	WS	2	37					250,000		250,000
Filter Module (\$170,000 moved past 5-year horizon)	WS	2	35					170,000	170,000	340,000
Kenimer Lift Station Rehabilitation	WS	2	38					75,000		75,000
Bar Screen (Replacement)	WS	2	37						250,000	250,000
Computer and Software Updates	WS	2	35						35,000	35,000
Shop Facility (moved past 5-year horizon)	WS	2	36							-
Reservoir Silt Removal (moved past 5-year horizon)	WS	2	32							-
WATER & SEWER FUND				2,020,708	834,900	996,518	2,174,318	3,186,066	2,911,897	10,103,699

CITY OF DAHLONEGA
FY2020 FIVE-YEAR CAPITAL PROJECTS BUDGET

FY21 - FY24 For Planning Purposes Only, Subject to Change

Project Description	Funding Source	Fund	Dept	Prior Years (FY19)	FY20	FY21	FY22	FY23	FY24	TOTAL (FY20-FY24)
<u>SOLID WASTE FUND</u>										
Garbage Truck (Replacement)	LP5	3	44	170,000						-
Truck w/ Chipper Bed (Replacement)	SW	3	44		115,000					115,000
Equipment for Commercial Collection	SW	3	44		400,000					400,000
Pickup Truck 4x4	SW	3	44	-	-	30,000		32,000		62,000
SOLID WASTE FUND				170,000	515,000	30,000	-	32,000	-	577,000

CITY OF DAHLONEGA
FY2020 FIVE-YEAR DEBT SERVICE PROJECTIONS

FY21 - FY24 For Planning Purposes Only, Subject to Change

Project Description	Funding Source	Fund	Dept	Lease Proceeds	FY20	FY21	FY22	FY23	FY24	TOTAL
<u>GENERAL FUND</u>										
<u>New Debt:</u>										
Head House Renovation	NOTE/10	1		350,000	40,556	40,556	40,556	40,556	40,556	202,780
GENERAL FUND				350,000	40,556	40,556	40,556	40,556	40,556	202,780
<u>WATER & SEWER FUND</u>										
<u>Existing Debt:</u>										
W&S Projects - 2015 Revenue Bonds	BONDS	2	35,36,37	-	1,620,418	1,613,218	1,620,218	1,618,468	1,619,968	8,092,290
Reservoir (GEFA 99-L99WR)	GEFA38	2	34	-	284,296	284,296	284,296	284,296	284,296	1,421,480
Water Main Replacement - Skyline Drive	GEFA15	2	35	-	73,044	73,044	73,044	73,044	73,044	365,220
Old Water Treatment Plant Lift Station	GEFA10	2	38	-	43,509	43,509	43,509	43,509	43,509	217,546
<u>New Debt:</u>										
W/S Replacement - Park Street	GEFA 15	2	36	1,500,000			120,022	120,022	120,022	360,066
Water Main Replacement - Happy Hollow	GEFA 15	2	36	1,950,000				156,028	156,028	312,056
WATER & SEWER FUND					2,021,267	2,014,067	2,141,089	2,295,367	2,296,867	10,768,658
<u>SOLID WASTE FUND</u>										
<u>Existing Debt:</u>										
Garbage Truck (FY18)	LP5	3	44	-	33,986	33,986	33,986	33,986	33,986	169,930
<u>New Debt:</u>										
Truck w/ Chipper Bed (Replacement)	LP10	3	44	115,000	5,550	13,320	13,320	13,320	13,320	58,830
Equipment for Commercial Collection	LP10	3	44	400,000	19,310	46,344	46,344	46,344	46,344	204,686
SOLID WASTE FUND				515,000	58,846	93,650	93,650	93,650	93,650	433,446



**CITY OF DAHLONEGA
TAX DIGEST AND MILLAGE RATES**

CITY OF DAHLONEGA	2014	2015	2016	2017	2018	2019
Real and Personal Property	205,996,244	208,211,843	213,539,963	220,905,667	228,676,780	239,338,977
Motor Vehicles	4,641,760	3,278,000	2,462,370	1,850,770	1,331,040	1,060,770
Mobile Homes	101,682	83,122	79,710	77,284	73,424	69,122
GROSS DIGEST	210,739,686	211,572,965	216,082,043	222,833,721	230,081,244	240,468,869
Less: M & O Exemptions	24,797,329	25,315,056	27,150,378	26,895,489	28,985,170	30,744,043
NET M & O DIGEST	185,942,357	186,257,909	188,931,665	195,938,232	201,096,074	209,724,826
Gross M & O Millage Rate	8.750	9.907	11.099	10.600	10.548	9.963
Less: Millage Rate Rollbacks	4.011	4.126	4.318	4.011	4.156	4.149
NET M & O MILLAGE RATE	4.739	5.781	6.781	6.589	6.392	5.814
Net Taxes Levied	881,181	1,076,757	1,281,146	1,291,037	1,285,406	1,219,340
Net Taxes \$ Increase	527	195,576	204,389	9,891	(5,631)	(66,066)
Net Taxes % Increase	0.06%	22.19%	18.98%	0.77%	-0.44%	-5.14%

