

Annual Budget

For the Fiscal Year Ended September 30, 2021

DAHLONEGA, GEORGIA, USA



SITE OF THE FIRST MAJOR US GOLD RUSH

ABOUT THE COVER:

Nestled in Hancock Park sits the newest addition to the Dahlonega Square, the ***Gold Adventure All-Abilities Playground***. The Playground opened June 1, 2019. Children can experience rock climbing and ride on the backs of creatures native to Dahlonega such as a bear cub and leaping trout. The playground celebrates our natural history with a 6' mine shaft climbing structure painted to resemble the rocks found in actual Dahlonega-area gold mines. The soft Poured-in-Place rubber matting is colored to resemble a river flowing through a grassy area. The Dahlonega Gold Mine All-Abilities Playground also features three Freenotes Outdoor Musical Instruments that are designed to enhance physical and mental development through the exploration of sound. These instruments, like the sculptures and swings in the Playground are accessible to children with physical and developmental handicaps.



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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 2019, the US Bureau of the Census estimated the population of Dahlonega to be 7,294. 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, stormwater utility, 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.



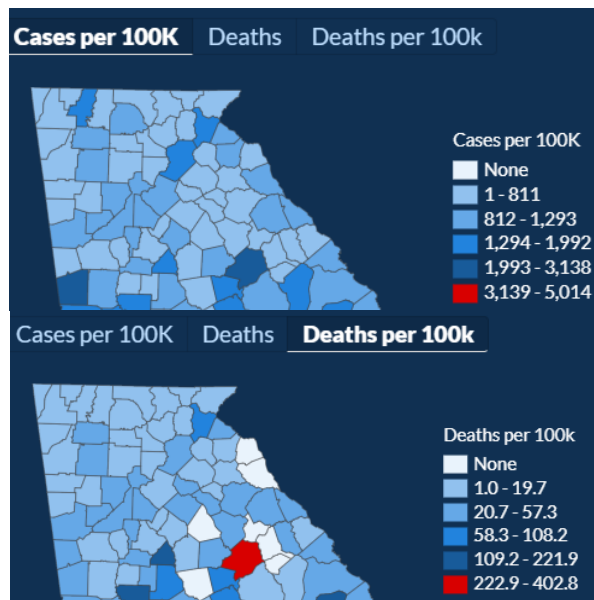
**CITY OF DAHLONEGA
BUDGET MEMORANDUM
FY 2021**

Budget Highlights

On October 1, 2019, the City’s FY2020 fiscal year began strongly with the national, state and local economy humming along, total employment at all-time highs and unemployment rates at all-time lows. City government revenues and expenditures for operating and capital budgets were healthy. At the time of the City Council strategic planning retreat at the end of February all seemed bright and new projects were on the horizon.

By the end of March COVID-19 had reached Georgia and Lumpkin County. By the end of April, City Hall was closed indefinitely to the public, revenues were down significantly and the City Council had approved a revised FY2020 COVID austerity budget, reflecting over \$2,000,000 less in spending. Unemployment rates had reversed to all-time highs. Thanks to hard work of staff as Essential Workers in Critical Infrastructure operations, work of the city continued.

Thankfully, despite weathering the storm of significant economic impacts, the implementation of shelter-in-place, social distancing, remote working, and other measures significantly reduced the number of serious cases and deaths. Lumpkin County has not emerged as a hotspot and its overall per capita case and death rates remain below the state and national averages. All city staff were able to keep their jobs and not further compound the unemployment picture. Life continues.



As we move forward, reserve cash on hand remains healthy, and leaves the city with options, yet reemergence of COVID-19 remains a concern. Uncertainty remains about tourism, University programs and local school plans. Nonetheless, the City has a need to draft plans for its future. This FY2021 budget does not assume a rapid or even complete return to pre-COVID days. Instead, it conservatively builds on the City’s COVID budget, while using most recent data. It also anticipates recovery to pre-COVID levels may not occur until FY2022 or beyond. Because the city has practiced a “pay-as-you-go” approach for several years and does not fund current operations by borrowing, it is well positioned to handle a variety of potential challenges or leverage new opportunities.

(Source: Georgia Department of Public Health COVID Status Site, July 15, 2020)

From an overall perspective, between October 1, 2020, and September 30, 2021, the City of Dahlonega expects to receive and spend approximately \$14 million across all sources and uses of funds. The budget anticipates, but is not dependent upon, reopening of the University of North Georgia (UNG) and return to school for Lumpkin County students. Receipts of sales tax from internet sales have substantially helped

and additional hotel rooms are expected downtown beginning this Fall. Recent unfunded pay study recommendations are implemented. 5% is budgeted for health insurance premium increase. Two new positions are created with the addition of a full-time Deputy Marshal in the Marshal's Office and addition of a Municipal Court Clerk. A requested position in the Solid Waste Department remains unbudgeted. Training and travel costs are significantly reduced. If circumstances around us either materially improve or degrade, the city is prepared and able to respond appropriately.

Changes to Residential Bills

Property taxes are reduced by 0.125 mills beyond the calculated rollback rate from changes in values of the tax digest. This should result in slightly reduced property tax bills for most residential property owners. This represents the fourth consecutive year of reduction in the millage rate. Sales tax is unchanged.

Residential water and sewer charges remain unchanged. Residential rates did not change in FY2020. Water and sewer tap fee charges have remained the same since 2011. The city has no impact fees.

Charges for residential solid waste services remain unchanged and have been so since 2016.

Residential building permitting fees remain unchanged.

Like more than 60 other jurisdictions in Georgia the City is implementing a stormwater utility to reduce pressure of this expensive infrastructure on the General Fund. The typical residential charge is estimated at \$4.50 per month.

Changes to Nonresidential Bills

Property taxes are reduced by 0.125 mills beyond the calculated rollback rate from changes in values of the tax digest. This should result in slightly reduced property tax bills for most owners of taxable nonresidential property. This represents the fourth consecutive year of reduction in the millage rate.

Commercial, institutional, and industrial water and sewer charges remain unchanged. Nonresidential rates increased slightly in FY2020. Water and sewer tap fee charges have remained the same since 2011. The city has no impact fees.

Occupation tax (business license fees) remain unchanged. Beer, wine and alcohol license fees remain unchanged. Sales tax is unchanged.

Charges for solid waste services have been unchanged since 2016, but merit reconsideration. Some rates will increase, while others will decrease. Some customers with multiple accounts will see both.

Building permitting fees remain unchanged.

Like more than 60 other jurisdictions in Georgia the City is implementing a stormwater utility to reduce pressure of this expensive infrastructure on the General Fund. The basis for the fee is the same for nonresidential properties as it is for residential. Fees will be individually calculated on the amount of impervious area and a range of credits are available.

A variety of highlights from the budget by fund and department follow. As has been done for the past four years the FY2021 budget looks ahead for each successive fiscal year to FY2025. Staff considers best currently available information to anticipate operating revenues and expenses, and needed capital projects in order to do cash-flow projections. Operating reserves are projected to exceed three months for each fund for the period of FY2021-FY2025, but the management target of six months reserves is not projected to be met. If the post-COVID period improves substantially, actual results may be better than current projections.

For background information prior year budgets and annual reports of the City may be found online.

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 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 \$14 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 (SPLOST, TSPLOST, Grants, and General Government)
- Schedule of Revenues, Expenses and Changes in Net Position for the Water and Sewage Enterprise Fund, Solid Waste Enterprise Fund, and the Stormwater 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.

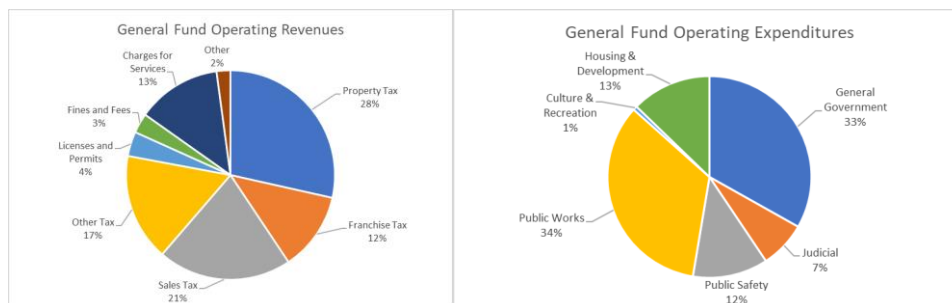
Budget Discussion

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 2021 budget.

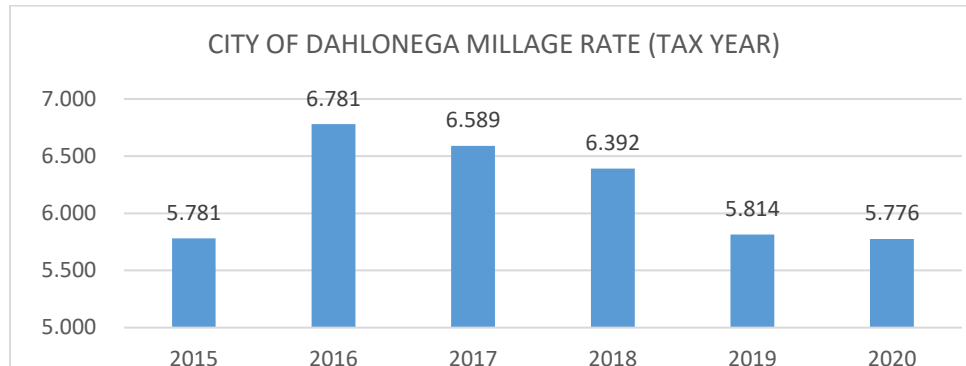
General Fund

The General Fund is the City's basic operating fund and is a catch-all for everything not accounted for in other funds. The total GF budget is \$4.8 million. It is second largest in size behind the Water & Sewer Fund. The largest source of revenue is property taxes followed by sales taxes.

The General Fund is projected to grow by 5.3% over the FY2020 COVID budget by using \$553,095 of appropriated fund balance. General Fund operating expenditures total \$4.2 million. The largest category of spending is Public Works, which includes Public Works Administration, Street Maintenance, Maintenance and Shop, and Cemetery. The second largest category of spending is to support the General Government, including Legislative, Executive, Elections and General Administration departments which exist to support the functions of the Water & Sewer Fund, Solid Waste Fund, Capital Projects Funds, various departments of the General Fund like Public Works, Municipal Court, Marshal's Office, Community Development and economic development work performed under contract with the Downtown Development Authority.



The calculated rollback rate for the 2020 tax digest is 5.901 mills. A property tax rate reduction of 0.125 mills is included beyond the calculated rollback rate associated with assessment changes in the digest. A rollback of the property tax millage rate from 5.814 mills (FY 2020) to 5.776 mills (FY 2021) is scheduled, which generates a 2.41% decrease in property tax revenue. Two one-mill increases in the millage rate were approved in FY2016 (to fund road and infrastructure projects) and in FY2017 (to fund public safety). No increase in property tax was needed or recommended FY2018, FY2019 and FY2020, and rollbacks from reassessments occurred.



A contingency of 1.0% (\$42,000) is provided for in the General Fund budget. After budget approval expenditures of the contingency are only with the joint agreement of the Mayor and City Manager. A similar contingency of 1.0% (\$50,000) is in the Water & Sewer Fund. The General Fund is projected to transfer \$199,000 to the General Government Capital Projects Fund and \$412,773 to the new Stormwater Fund.

Individual departments of the General Fund follow. Department expenditures fall into five different general categories: Personal Services, Contract Services, Supplies and Materials, Capital Outlay and in some circumstances Payments to Other Agencies. For purposes of this overview individual items of likely interest at the line item level are described. All line item expenditures were reviewed with Councilmembers in three days of meetings open to the public.

GF - Legislative Department

This department has expenses associated with the Council and City Clerk. Its expenses are recommended to be 11.4% above the FY2020 COVID budget. A \$17,500 initiative of the Clerk in FY2021 is the implementation of records retention software to aid online review of official city documents and records. \$30,000 is budgeted for a strategic plan. An additional fire safe is also planned for purchase.

GF – Executive Department

This department has expenses associated with the Mayor and City Manager. Its budget is proposed for 19.5% reduction by reassignment of employee Mak Yari, PE from this department to lead the stormwater utility implementation effort.

GF – Elections Department

Funds are budgeted for an election every year even though one is not scheduled in November 2020. This serves as a buffer in case an election is needed due to inability of a councilmember to serve. If not used, it also serves as a buffer for expenses and cash-flow. Expenses relative to the FY2020 COVID budget are 11.2% less.

GF – General Administration Department

This department has expenses associated with the Finance staff as well as other administrative costs of the City and City Hall facility operations. Staff recently completed upgrades to the city website and implemented new software. Its FY2021 budget is recommended for increase of 3.7% as it implements a new enterprise fund for stormwater.

GF – Municipal Court Department

This department has expenses associated with the City Solicitor and Municipal Court Clerk's offices. The department has experienced a doubling of caseload over the past three years. A new full-time court clerk position is funded which is reflected in the 38.2% recommended FY2021 budget increase.

GF - City Marshal Department

The Dahlongega Marshal's office is a highly regarded law enforcement agency staffed by peace officers who enforce local, state and federal laws, perform code enforcement functions like parking and dilapidated buildings compliance, and provide support for a wide variety of events. An additional full-time Deputy Marshal position is funded for FY2021 to provide more evening and weekend coverage. The existing Ford Explorer will be shared until such time an additional vehicle can be funded. This budget continues the payment of \$50,000 to the Lumpkin County Fire Department to own and operate a ladder truck within the city and payment of \$8,000 to the Lumpkin County Sheriff's Office to assist with costs of vehicles, uniforms, and weapons used by off-duty sheriff deputies when assisting the city for events, etc. Two radar units for the Georgia State Patrol are also budgeted to support their efforts in the community. Overall, the department's budget is recommended for 40.6% increase to fulfill its mission.

GF –Public Works Administration Department

This new department is a compliance change prompted by the State of Georgia uniform chart of accounts. It reassigns costs that were already occurring and does not reflect new personnel or projects.

GF –Streets Department

This department has expenses associated with maintenance of the city's streets and sidewalks. Overall, the budget increases by 4.3% when compared with the FY2020 COVID budget. The FY2021 budget reflects the transition of the downtown beautification program from DDA to Streets. Costs totaling \$80,252 are included for this specific purpose. \$40,000 is held as a contingency for eventual replacement of the aging sycamore trees buckling sidewalks on the square. \$5,000 spent on annual grinding of concrete sidewalk trip hazards continues to keep the sidewalks safe and accessible. A \$15,000 base-line traffic volume study is included this year to aid in prioritizing projects to be funded by TSPLOST after the North Grove traffic circle is completed. Typical annual purchases of zero turn mower, flail mower and bushhog are below the threshold of \$20,000 for Capital Projects, so are shown here as Capital Purchases totaling \$24,000.

GF – Maintenance and Shop Department

The city maintains its own fleet of diesel and gasoline vehicles with a full-time mechanic. Additional cabinetry and tool box are needed for safekeeping of tools, which results in an 8.1% recommended increase.

GF – Cemetery Department

The city's Cemetery Department maintains two cemeteries known as Mt. Hope (a historic but active cemetery at the intersection of Morrison Moore Parkway and West Main) and Memorial Park (along Turner Road) and supports the initiatives of the Cemetery Committee. The increase of 15.3% is due in part to a \$3,000 budget for Ground Penetrating Radar to confirm a location at Mt. Hope Cemetery for a possible columbarium.

GF – Parks Department

The city's Parks Department maintains Hancock Park, Madeline Anthony Park, City Hall Park, Wimpy Mill Park and the reservoir boat ramp park. Additional supplies are needed and result in a 20.5% increase.

GF – Community Development Department (CDD)

This department supports developers and builders who are looking to invest in the community, including zoning matters, building permitting and soil and erosion control monitoring. It supports the efforts of the Planning Commission and Historic Preservation Commission. The CDD is roughly on par with the FY2020 COVID budget with a 0.4% decrease.

Hotel Motel Tax Fund

The City receives and administers Hotel Motel Tax collections from hotels, motels and other forms of lodging properties and accommodations for the traveling public. The city has partnered with the Dahlonega Lumpkin County Chamber of Commerce to promote Tourism, Conventions and Tradeshows (TCT) for many years under annual contract. The City uses Tourism Product Development (TPD) Funds for tourism-related capital projects.

In FY2020 a Tourism Committee was formed within the Chamber with the intent of creating a stand-alone Convention & Visitors Bureau to serve as a Destination Marketing Organization. Formation and establishment of the CVB is expected to occur in FY2021. COVID-19 severely impacted travel and tourism and FY2020 H/M Tax Collections are forecast to be down 33% overall. Despite this, the city honored its commitment and funded the Chamber at 100% of the budgeted \$250,000, from city reserves, which is roughly twice the amount required by state statute based on the amount that is likely to be collected by end of the fiscal year.

Projected Hotel Motel Tax receipts for FY2021 are \$375,646. The City anticipates partial year contracts with both entities totaling \$250,000 in contracted TCT services based on a budget proposal received from the Chamber. Commitments for Tourism Product Development (TPD) expenditures by the city for tourism-related capital projects of \$70,434 (1.5%) or more are required by statute. \$85,000 is recommended. \$29,377 is recommended for transfer to the Main Street program within the DDA to offset some of the many tourism events it develops and administers and shown in the DDA-Tourism budget. As in prior years 3% of the amount collected is recommended to offset program and contract administration efforts by Finance Department staff and management.

SPLOST Capital Projects Fund

Collections from the 2020 SPLOST are estimated at \$743,689. Consistent with voter approval 50% will go to water and sewer line extension projects, 25% will go to stormwater projects and 25% will go to road projects.

TSPLOST Capital Projects Fund

Collections from the 2019 TSPLOST are estimated at \$731,332. The amount collected is slightly different than for SPLOST, because of the difference in sales tax exemptions for different products. Consistent with voter approval all proceeds go to road, bridge, sidewalk and trail related projects. \$310,000 will go to the Grant Capital Projects Fund and \$417,216 will fund listed projects in the General Government Capital Projects Fund.

Grants Capital Projects Fund

This fund is used to receive and expend funds used for projects or large ticket purchases that exceed \$20,000 and that involve the use of grants. It has no direct staff. In FY2021 five infrastructure projects are recommended to be funded. The city's participation in these endeavors totals \$415,000 this year. These include:

- \$40,000 towards a swim beach at the reservoir (a pass-through transfer of Hotel-Motel Tax Tourism Product Development funds)
- Escrow of \$60,000 towards grant-matching for a second phase Streetscape project
- Matching funds for GDOT LMIG Off System Safety projects of \$35,000
- Matching funds of \$30,000 for GDOT LMIG paving projects

- \$250,000 towards the grant match required for the Morrison Moore pedestrian bridge and sidewalk project

This fund will also serve to receive and disburse grant funds from GDOT for LMIG resurfacing projects, if awarded by GDOT.

General Government Capital Projects Fund

This fund is used to receive and expend funds used for projects or large ticket purchases that exceed \$20,000 and that do not involve the use of grants. It has no direct staff. In FY2021 eight community infrastructure projects, three projects involving property and two large machine purchases are recommended. The total cost of these endeavors totals \$787,138.

The two capital machine purchases fund a new backhoe (\$75,000) and 4 x 4 pickup truck (\$29,000), which are needed replacement vehicles for Public Works functions.

The three property-related projects include:

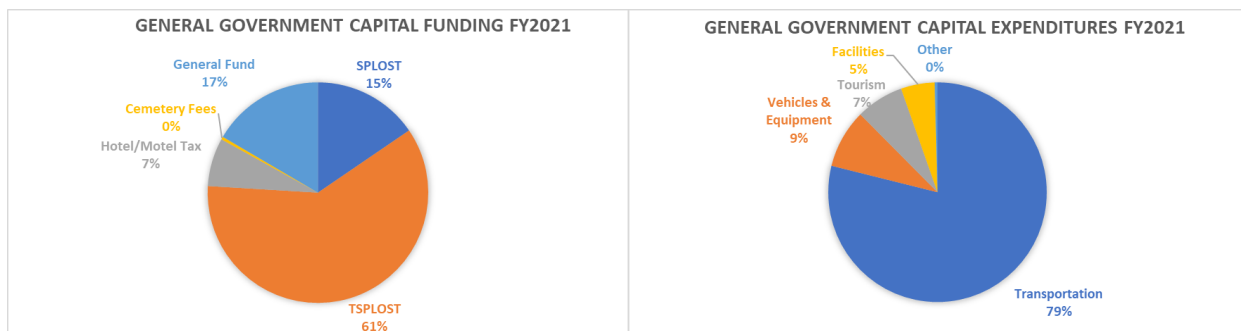
- \$5,000 for general improvements at the cemeteries,
- \$60,000 for an escrow used to repair city-owned buildings and facilities as needed
- \$45,000 in currently undesignated Tourism Product Development projects.

Community infrastructure improvements include:

- \$120,922 of in-house and contracted paving
- Resurfacing of the Choice Street parking lot (\$35,000)
- Additional sidewalk along Wimpy Mill (\$60,000)
- \$50,000 for replacement of damaged sidewalk along North Grove
- Redesign of drainage, curb and sidewalk on Choice Street in conjunction with Head House improvements (\$45,000)
- Replacement of the sidewalk along Enotah Street where buses discharge passengers for the Square (\$30,000)
- \$25,000 continuation of bridge maintenance program escrow for the city's two bridges
- \$207,216 in TSPLOST eligible road, bridge, sidewalk, and trail projects.

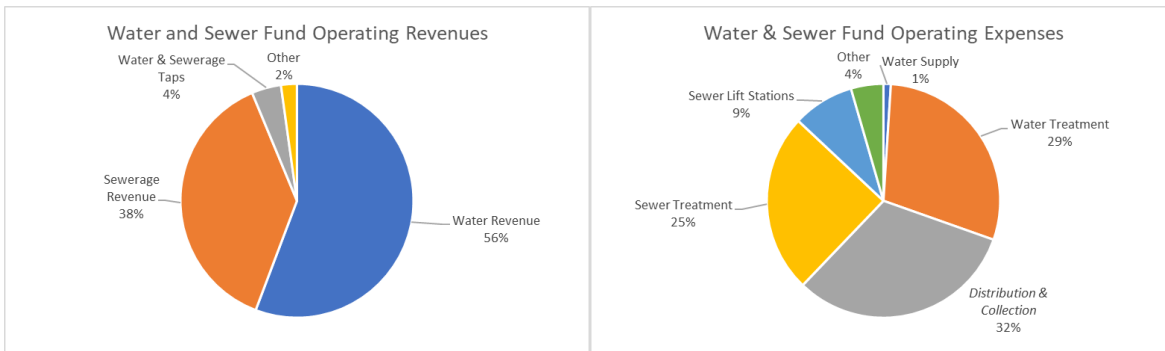
An additional \$197,636 is recommended for transfer to the new stormwater utility.

The charts presented below present FY2021 capital project activity for general government purposes for both the Grants Capital Projects Fund and General Government Capital Projects Fund.



Water/Sewer Enterprise Fund

At roughly \$6.5 million the revenues and expenses of the Water & Sewer Enterprise Fund are larger than the City's General Fund. This utility manages vital City infrastructure in the stewardship of a drinking water reservoir, production and distribution of high-quality drinking water and in the collection and treatment of industrial and domestic sewer. No new staff at either plant or in the field are budgeted.



No anticipated rate increase is recommended in FY2021 for retail customers. Tap fees remain as they have been since 2011 although a rate study shows higher charges can be justified. To accomplish another year of no rate increase the Sewer Lift Stations Department budget is only 0.3% higher than the COVID austerity budget, the Sewer Treatment Plant Department budget increases by only 0.4% above the COVID budget, Distribution and Collection Department is reduced by 0.84%, Water Supply is reduced by 23.2%, and the Water Treatment Plant is reduced by 1.9%. Billing, collections, purchasing and other administrative services (indirect costs) performed by the General Fund for the benefit of water and sewer customers are estimated at more than \$200,000. The indirect cost allocation of \$67,500 is not increased in FY2021.

A contingency of 1% (\$50,000) is budgeted. Bond debt and total debt coverage ratios are met for the forecasted period of FY2021-25.

Cash flow projections for the period FY2021-25 show Water/Sewer Fund operating reserves are projected to exceed three months for the period, but the management target of six months reserves is not projected to be met.

WS Capital Projects

\$943,845 in capital projects are recommended for FY2021. \$371,845 of this is funded from SPLOST funds and the \$572,000 balance from WS Fund appropriated net assets. Projects and large equipment purchases include:

- Development of a master plan for eventual expansion of the wastewater treatment plant (\$30,000)
- \$75,000 in annual funding for a lift station repair program
- \$62,000 for design of upgrades to the large Barlow Road pump station (year four of a five-year program to upgrade our largest stations)
- \$100,000 for a program to replace miscellaneous water and sewer lines around town
- \$50,000 for the replacement of water meters
- \$371,845 for the water line extension on Morrison Moore
- Replacement of water and sewer line on Arcadia Street (\$60,000)
- Purchase of a \$75,000 skid steer loader for the Distribution and Collection crew and
- purchase of a \$30,000 pickup truck for the wastewater treatment plant.

\$90,000 is budgeted for utility line relocation costs associated with the Oak Grove/North Grove roundabout.

Solid Waste Enterprise Fund

The Solid Waste Enterprise Fund functions to provide household and commercial solid waste collection, transport and disposal and residential contracted recycling services. It will receive and spend roughly \$900,000 over the year.

The last rate increase was in FY2017 to cover full operating costs, including depreciation. No cost of inflation was built in despite increasing personnel and operating costs. In FY2021 no increase in residential rates is recommended, however adjustments to the nonresidential rate structure are warranted and have been separately recommended. Almost fifty rate classes are proposed for reduction to only seven rates to

attract new customers, simplify administration and cover costs of the Hancock Park dumpsters. A \$30,000 pickup truck is budgeted for replacement. Future annual rate increases of 2% per year are projected in FY23-FY25 to maintain cash reserves.

Stormwater Enterprise Fund

Under discussion at various stages over more than a decade, the city has developed a stormwater management program to be implemented as part of the FY2021 budget. A dedicated stormwater Enterprise Fund is being established in a manner similar to what over 60 other Georgia jurisdictions have done. This equitable approach to cost-sharing by those who benefit from stormwater infrastructure and needed improvements throughout the City will reduce pressure on the General Fund, which is the current funding source for stormwater infrastructure projects. Initial billing will commence in January, 2021. Over \$2 million in capital projects are anticipated over the next five years.

Downtown Development Authority/Main Street

The city's development authority is one of roughly 150 in Georgia. As a city-affiliated entity it exists to revitalize, develop and promote economic development, business and investment opportunities in the city with a particular focus on the historic downtown and adjacent area. Among other powers its non-compensated seven-member appointed board has, it can own, acquire, improve and dispose of real estate; enter into contracts and intergovernmental agreements; issue revenue bonds; and, create special taxing districts. At present it relies on staff on loan from the city. In due time as it grows, develops assets and income, it may have staff of its own.

Recognized by award from the National Main Street Center in 2016, Dahlonega is one of only approximately 100 Great American Main Street programs in the entire nation and one of four in Georgia. Despite its small size, Dahlonega's downtown and related Main Street-based programming and events are considered by the Georgia Main Street program as one of sixteen "exceptional" or GEMS communities in the state. Because the activities of both small programs are focused on the downtown and for economies of scale for the past ten years the DDA has coordinated the City's participation in the national Main Street program. Management is looking at ways to maintain and improve even further upon the strengths of both entities.

\$255,057 is budgeted for transfer from the General Fund to support the functions of the DDA and Main Street programs. An additional \$29,377 is budgeted from unrestricted Hotel Motel Tax Funds to help offset some of the many costs associated with tourism-related events sponsored and facilitated by the Main Street program.

The DDA total budget for FY2021 is \$285,434, a decrease of 9.6%.

DDA - Administration

A total of \$195,248 is budgeted for DDA Administration. The decrease of 10.7% is due primarily to the transfer of costs to a new department to track tourism expenses. Expenses includes continued operation of the ChargePoint electric vehicle charging station, the purchase of two replacement laptops, and support for the Volunteer Appreciation event.

DDA - Tourism

As noted earlier for GF - Public Works Administration, this new department is a change prompted by compliance with the State of Georgia uniform chart of accounts. It reassigns costs that were already occurring and does not reflect new personnel or projects. The FY2021 budget is established at \$56,472. \$5,500 is budgeted for the App Jam concert series, \$5,000 is budgeted for the First Friday concert series and \$20,000 is budgeted for 4th of July as a placeholder for discussion. \$5,100 is budgeted for lift rental for Old Fashioned Christmas light installation and removal. \$4,500 is budgeted for Christmas Tree Décor and replacement Christmas Lights. These tourism-related program costs are recommended for funding from non-restricted monies of the Hotel-Motel Tax.

DDA - Downtown Development

The FY2021 budget allocated for Downtown Development is \$33,664, a 63.3% decrease. The FY2021 budget reflects the transition of the downtown beautification program from DDA to Streets. Costs totaling \$80,252 are removed for this specific purpose. A new budget item has been budgeted for outside legal counsel associated with real estate transaction structuring (\$20,000).

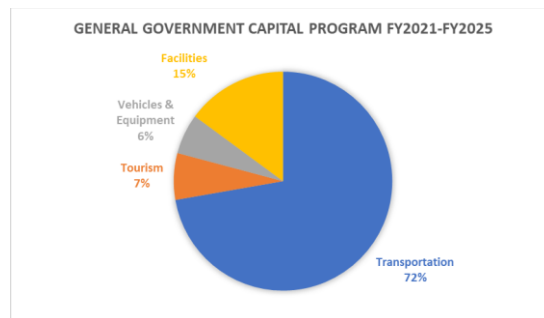
DDA - Dahlonga 2000

Dahlonga 2000 exists to receive and administer various grant programs of the DDA, including façade grants, fire safety grants, etc.

Five-Year Capital Improvement Program

The Budget includes a forward-looking planning tool known as the Capital Improvements Program. It is based on the City's 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 \$7.0 million. Over the five-year planning horizon, approximately \$5.1 million is anticipated to be spent on transportation projects including roads and bridges construction and improvements, and sidewalk construction and improvements. Tourism projects are anticipated at \$485,000, and \$1,050,000 is needed for City facilities. \$418,000 is planned for equipment and vehicle purchases. New debt projected over the next five years is limited to a 10-year note for improvements to the Head House. The City has no outstanding general obligation bond debt, despite having legal limits of almost \$20 million.



The Water and Sewer Fund Capital Projects Budget anticipates roughly \$11 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. The five-year program is funded in part by SPLOST proceeds of \$2.0 million, which are restricted for water and sewer system improvements. A recent rate study shows the system can only sustain \$5.0 million over the five-year period without incurring additional debt. \$4.0 million in new debt is anticipated in the five-year horizon.

The Five-Year Capital Improvements Program for Solid Waste anticipates total capital spending of \$62,000. These purchases are funded by customer fees.

Capital Spending reflected in the Five-Year Capital Improvements Program for Stormwater is projected at \$2.1 million. These projects are funded by stormwater utility fees, supplemented by the General Fund and SPLOST collections. Additionally, borrowing of \$1.2 million is anticipated in FY2023.

Capital Projects of the General, Water & Sewer, Solid Waste, and Stormwater 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 2020 / FY 2021

General Fund

Public Works – FY2020

- Made improvements to the appearance and functionality of City Hall via foyer and restroom upgrades and construction of additional parking
- Improved safety of Mechanic Street with a new ADA compliant sidewalk and handrail
- Provided additional perpetual care options for residents with the purchase and installation of a columbarium with ossuarium for cremains capable of housing roughly 300 individuals at Memorial Park Cemetery
- Resurfaced and repaired drainage structures throughout Memorial Park Cemetery.
- Improved the visitor experience at City Park with a newly paved recreational trail and remodeled restrooms.
- Replaced dozens of traffic control devices (predominantly stop signs and stop bars) throughout the City.
- Performed annual resurfacing of nearly 2.0 miles of city streets using General Fund budget and GDOT grants.
- Repaired various crosswalks throughout downtown with stamped concrete surfaces.
- Continued upgrades at the Wimpy Mill Picnic Area making the area a more attractive and accessible recreation opportunity for citizens and visitors.
- Using the General Fund and GDOT/FHWA grant proceeds, began design and environment phase of the Morrison Moore pedestrian bridge and sidewalk.
- Made significant improvements to drainage structures along Barlow Road in order to improve the level of safety for the traveler, protect the integrity of the road and efficiently remedy a long-standing stormwater problem.
- Expansion of parking lot at City Hall to accommodate more visitors for park attendees, employees and guests

Public Works - FY2021

- Continue city-wide resurfacing projects to protect street investment and improve user safety using city funds and GDOT grant proceeds
- Redesign of drainage, curb and sidewalk on Choice Street in conjunction with Head House improvements
- Complete the design of a pedestrian bridge and sidewalk project along a portion of Morrison Moore Parkway adjacent to the reservoir
- In an effort to improve safety and increase ADA compliance, make several improvements to the entirety of the North Grove sidewalk
- To continue the upgrades at Wimpy Mill Picnic Area, the City will continue with the parking lot expansion, ADA kayak launch and pedestrian bridge installation
- Repair sidewalks along Enotah Drive to improve pedestrian travel in the area
- Design and coordinate the construction of a swim beach at the reservoir

Finance and 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

Finance and Administration – FY 2021

- Implement additional features in BS&A Financial Software:
 - Establish and setup Employee Portal on financial software; implement and train employees on benefits and use
 - Establish process for emailing utility bills and conduct a paperless billing campaign
 - Combine utility accounts for common billing addresses
 - Update Capital Asset tracking system to include photographs of assets
- Update financial policies
- Review and update City Personnel Policies
- Update purchasing policy to include a vendor preference provision
- Update employee evaluation forms and document procedures for employee review process
- Develop and implement employee meetings to provide appropriate training and update HR forms; promote employee education related to City retirement plans

Marshal's Office – FY 2020

- Hired a full-time deputy marshal
- Installed Automated Electronic Defibrillators in each vehicle
- Implemented a comprehensive policy manual
- Implemented a parking meter collection process

Marshal's Office – FY 2021

- Hire and train an additional full-time deputy marshal
- Have a deputy marshal complete instructor training
- Complete construction of a firing range

Community Development Department - FY 2020

- Implementation of online permitting for Land Disturbance Permits
- Completion of Character Area layer in GIS
- Update to Zoning Map
- Integrated Open and Close requests for cemetery lots to online request
- Implemented permitting software for data collection and case tracking
- Supported 2020 Census as requested

Community Development Department - FY 2021

- Historic Survey of the Dahlonega Historic District
- Accessory Dwelling Unit (ADU)
- Work on Neighborhood Redevelopment Plan for Mechanicsville area
- Assist DDA in planning initiatives

Water & Sewer Enterprise Fund

Water & Wastewater Facilities - FY 2020

- Achieve 100% Compliance under their permit requirements at both the Water (WTP) and Wastewater Treatment (WWTP) Facilities
- No loss of time due to injuries
- Complete rehabilitation work on the Owens Farm and Achasta Lift Stations
- Update Risk Assessment in accordance with America Water Infrastructure Act (AWIA) of 2018
- Implement the City's bottled water program

Water & Wastewater Facilities - FY 2021

- Update the Emergency Response Plan (ERP) in accordance with America Water Infrastructure Act (AWIA) of 2018
- Complete and adopt a Backflow Ordinance in conjunction with distribution/collection staff and City Engineer
- EPD approval of the Reservoir Management Plan amendments
- Continue installing emergency by-pass tees at select lift stations
- Develop a Master Plan for the Wastewater Treatment Plant
- Engineering/Design work on rehabilitating the Barlow Lift Station
- Increase bulk water sales

Water Distribution & Collection - FY2020

- Restoration of South Chestatee Sanitary Sewer Encasement: inhouse work by Public Works crews saved roughly \$100,000 on this project
- Development and calibration of computer model for water system fire flow analysis and bulk wholesale sales

Water Distribution & Collection - FY2021

- Water line extension on Morrison Moore
- Replacement of water and sewer lines on Arcadia Street

Stormwater Enterprise Fund - FY2021

- Implement a stormwater management system capable of identifying and funding community stormwater needs: establish a billing and collection system for stormwater fees
- Reduce stormwater runoff and damage by repairing storm drains on Enotah Street and Arcadia Street

Downtown Development Authority

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
 - Hired DDA Executive Director, effective 10/14/2019
 - Hired consultant to assist with historic designation and potential tax credits for Head House renovation project
 - Developed preliminary renovation budget for Head House
 - Developed conceptual exterior concept for outdoor dining potential of Head House
 - Issued RFQ for experienced historic preservation architect
 - Initiated selection process steps to identify an experienced general contractor
 - Working to secure first floor tenant, marketing to potential restaurateurs
 - Attempted to develop downtown parking master plan
 - Attempted to implement parking management program for Choice Street lot; however, 2020 legal developments prevented DDA from moving forward
- Increase the footprint of the downtown district and continue efforts to strengthen businesses on the outer edges of the district
 - Actively marketing 147 N. Park Street, the former school site, as a mixed-use development to prominent developers
 - Developed preliminary architectural site plan for property for use in marketing
 - Provided building tours, secured meetings, and continued engagement in FY 2020 with two prominent, experienced Atlanta developers and one high-net wealth investor
 - Due diligence underway by two prominent developers, considering redevelopment project potential for the site
 - Actively engaging owner's representative for former Cottrell/Mohawk property site on Pine Street
- 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
 - Funded two façade grants during FY 2020 – Crimson Moon at 24 N. Park Street and dentist office at 43 W. Main Street.
 - Submitted pre-application for Head House historic designation to State Historic Preservation Office June 2020
 - Applied for and received grant funding from Georgia Cities Foundation for participation in Summer 2020 Renaissance Downtown Visioning program, working with graduate design student and property owners of six potential key downtown properties

Downtown Development Authority (DDA) – FY2021

Establish goals for the DDA that align specifically with key projects or overall economic development efforts. Main Street will focus on business promotion and retention while DDA will focus on recruitment and development (new, infill, and revitalization).

- **Head House** – Finalize historic designation process, complete architectural designs, secure a first-floor tenant, and hire experienced general contractor
- **147 N. Park Street** – Continue marketing property to potential developers with the goal of securing a structured agreement by the end of FY 2021 with the goal of securing an alternative revenue stream for the DDA

- **Strategic Plan** – Facilitate in-house a board planning retreat and develop a 5-year DDA strategic plan by November 2020 for consideration by the board no later than December 2020
- **Downtown Master Plan** – Identify and apply for grant funding to offset downtown master plan costs, secure a skilled facilitator, and launch the community planning process by Spring 2021

Main Street – FY2021

Establish goals for Dahlonaga Main Street that specifically align with the Main Street America 4-point approach

- **Economic Vitality**
 - Restructure and establish potential Main Street revenue programs such as the Wayfinding Signage program
 - Establish program guidelines for open container special events
 - Maintain current low vacancy rates within central business district through a variety of strengthening initiatives
- **Design**
 - Increase public art opportunities downtown
 - Create and establish vacant storefront art/window coverings program
 - Continue maintenance of the DDA/Main Street website
- **Promotion**
 - Create annual social media calendar, capitalize on unique cross-promotional opportunities as available, and establish a 2x per month featured business promotion
 - Collaborate with Tourism communications coordinator to promote all special events
 - Create at least four custom campaigns annually to promote downtown businesses (i.e. Dahlonaga Captured, Shop Local, Georgia Cities program, etc.)
- **Organization**
 - Expand and enhance community volunteer efforts for special events and Main Street programming
 - Establish special event criteria for best use of city property and maximized impact for downtown business
 - Create an anti-litter campaign and volunteer structure for keeping Dahlonaga clean and beautiful



CITY OF DAHLONEGA ELECTED AND APPOINTED OFFICIALS

ELECTED OFFICIALS

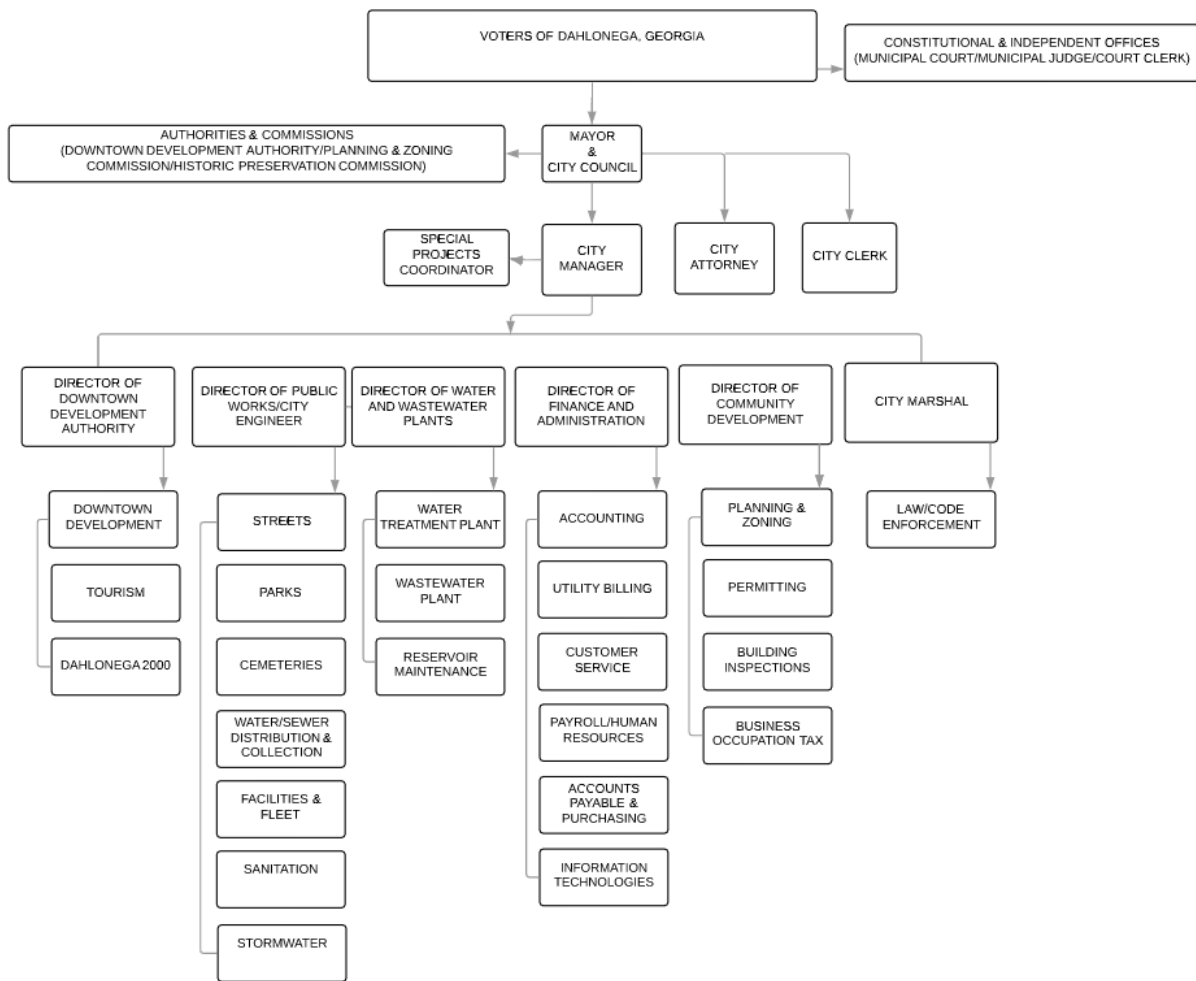
Mayor	Sam Norton
Council Member – Post 1	Roman Gaddis
Council Member – Post 2	Helen F. Hardman
Council Member – Post 3	Mitchell Ridley
Council Member – Post 4	Johnny Ariemma
Council Member – Post 5	JoAnne Taylor
Council Member – Post 6	Ron Larson

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	Shannon Ferguson



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 and Sewer, Solid Waste, and Stormwater), 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 four 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 tools 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 2021

2020

- June 5** **Budget Preparation Begins**
Provide budget request forms and budget calendar to elected officials and department directors
- June 12** **Budget Requests Due**
Completed budget request forms are due back to finance department
- June 15,17** **City Manager Budget Request Review**
City Manager Budget Meetings with Department Directors
- June 18-26** **Budget Development by Finance Department**
Prepare personal service budget projections and revenue projections
Prepare draft budget document
- June 26** **City Manager's Budget in Draft Form**
Draft City Manager's Budget
- July 7-9** **Council Budget Meetings**
Council will review the City Manager's budget
- July 20** **Present City Manager's Proposed Budget**
Present proposed budget at City Council Work Session
Place a copy of the Proposed Budget in City Hall and on the City's website for public review
- August 17** **Public Hearing on Proposed Budget**
Public Hearing at City Council Meeting at 6:00 pm (OCGA 36-81-5)
- September 8** **Adoption of Budget Resolution**
Budget adopted by resolution at Council Meeting (OCGA 36-81-6)
Called Council Meeting prior to Work Session
- Establish Millage Rates**
Millage rate established by resolution at Called Council Meeting
- Adoption of Rates and Fees**
Rates and fees adopted by ordinance at Called Council Meeting
- Approval of Budget Contracts**
Contracts related to budget approved by resolution at Called Council Meeting (DDA, Chamber, etc.)
- October 1** **Fiscal Year Begins**

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

	FY 2019 Actual	FY 2020 Original Budget	FY 2020 Amended Budget	FY 2021 Budget
REVENUES				
Taxes	\$ 3,691,298	\$ 3,591,341	\$ 3,194,838	\$ 3,332,772
Licenses and permits	245,059	168,000	193,185	161,900
Fines, fees and forfeitures	218,939	162,000	101,500	131,000
Charges for services	82,359	94,600	90,100	559,060
Intergovernmental	32,487	30,600	31,800	28,646
Interest	129,394	80,000	60,000	42,000
Other	9,202	10,000	18,000	21,000
Total revenues	4,408,738	4,136,541	3,689,423	4,276,378
EXPENDITURES				
Current				
General Government	1,317,621	1,513,891	1,386,400	1,379,243
Judicial	212,919	232,983	223,967	309,568
Public Safety	350,323	411,394	352,689	495,859
Public Works	1,225,233	1,282,330	1,245,415	1,413,693
Culture and Recreation	28,255	42,740	22,440	27,050
Housing and Development	589,099	655,257	554,166	527,009
Total expenditures	3,723,450	4,138,595	3,785,077	4,152,422
Excess of revenues over expenditures	685,288	(2,053)	(95,654)	123,956
Other financing sources (uses)				
Transfers in (out)				
Hotel/Motel Tax Fund	12,622	13,306	8,000	11,269
Grant Capital Projects Fund	(238,500)	(102,666)	(42,666)	0
General Gov't Capital Projects Fund	(1,361,000)	(729,530)	(749,530)	(199,000)
Solid Waste Enterprise Fund	(40,000)	0	0	0
Stormwater Enterprise Fund	0	0	0	(412,773)
Proceeds from sale of assets	5,333	9,000	2,000	10,000
Contingency	0	(58,245)	(28,311)	(42,000)
Debt Service	0	0	0	(44,547)
Appropriations from fund balance	0	870,188	906,161	553,095
Total other financing sources (uses)	(1,621,545)	2,053	95,654	(123,956)
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	(936,257)	(0)	0	0
Subtract appropriated fund balance	0	(870,188)	(906,161)	(553,095)
Fund balances, October 1	4,002,250	3,065,993	3,065,993	2,159,832
Fund balances, September 30	\$ 3,065,993	\$ 2,195,805	\$ 2,159,832	\$ 1,606,737

CITY OF DAHLONEGA, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES

	<u>FY 2019 Actual</u>	<u>FY 2020 Original Budget</u>	<u>FY 2020 Amended Budget</u>	<u>FY 2021 Budget</u>
REVENUES				
Taxes				
General property taxes				
Property tax	\$ 1,260,859	\$ 1,209,153	\$ 1,175,406	\$ 1,139,000
Real estate transfer tax	21,551	18,000	18,000	20,000
Motor vehicle tax	193,047	226,000	46,600	56,300
Alternative ad valorem tax	1,104	1,000	1,000	1,000
Cost, penalties, and interest	3,641	6,000	2,500	2,500
	<u>1,480,202</u>	<u>1,460,153</u>	<u>1,243,506</u>	<u>1,218,800</u>
Total general property taxes	1,480,202	1,460,153	1,243,506	1,218,800
Local option sales tax	937,368	901,188	763,000	885,972
Franchise tax	540,376	522,000	516,432	518,500
Insurance premium tax	373,237	360,000	395,900	375,000
Alcoholic beverage excise tax	219,640	210,000	140,000	203,900
Occupational tax	95,408	96,000	96,000	92,500
Other taxes	45,067	42,000	40,000	38,100
	<u>3,691,298</u>	<u>3,591,341</u>	<u>3,194,838</u>	<u>3,332,772</u>
Total taxes	3,691,298	3,591,341	3,194,838	3,332,772
Licenses and Permits				
Alcohol licenses	141,501	132,000	127,650	115,300
Permits	103,558	36,000	65,535	46,600
	<u>245,059</u>	<u>168,000</u>	<u>193,185</u>	<u>161,900</u>
Total licenses and permits	245,059	168,000	193,185	161,900
Fines, fees and forfeitures				
	<u>218,939</u>	<u>162,000</u>	<u>101,500</u>	<u>131,000</u>
Total fines, fees and forfeitures	218,939	162,000	101,500	131,000
Charges for Services				
Indirect cost allocations	45,000	67,500	67,500	537,460
Cemetery	29,000	22,000	20,000	20,000
Other	8,359	5,100	2,600	1,600
	<u>82,359</u>	<u>94,600</u>	<u>90,100</u>	<u>559,060</u>
Total charges for services	82,359	94,600	90,100	559,060
Intergovernmental				
	<u>32,487</u>	<u>30,600</u>	<u>31,800</u>	<u>28,646</u>
Total intergovernmental	32,487	30,600	31,800	28,646
Interest				
	<u>129,394</u>	<u>80,000</u>	<u>60,000</u>	<u>42,000</u>
Total interest	129,394	80,000	60,000	42,000
Other				
	<u>9,202</u>	<u>10,000</u>	<u>18,000</u>	<u>21,000</u>
Total other	9,202	10,000	18,000	21,000
Total revenues	<u>\$ 4,408,738</u>	<u>\$ 4,136,541</u>	<u>\$ 3,689,423</u>	<u>\$ 4,276,378</u>

CITY OF DAHLONEGA, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES

EXPENDITURES	FY 2019 Actual	FY 2020 Original Budget	FY 2020 Amended Budget	FY 2021 Budget
General Government				
Legislative				
Personal services	\$ 102,564	\$ 106,863	\$ 105,599	\$ 111,020
Contract services	64,150	100,678	65,878	81,042
Supplies and materials	5,862	2,000	3,000	2,250
Capital outlay	17,476	0	0	0
Total Legislative	<u>190,052</u>	<u>209,541</u>	<u>174,477</u>	<u>194,312</u>
Executive				
Personal services	204,189	272,127	263,106	218,604
Contract services	34,264	39,550	35,050	21,037
Supplies and materials	1,690	4,000	2,400	2,300
Capital outlay	7,325	0	0	0
Total Executive	<u>247,468</u>	<u>315,677</u>	<u>300,556</u>	<u>241,941</u>
Elections				
Personal services	0	0	0	0
Contract services	470	4,950	450	1,440
Supplies and materials	0	0	0	0
Payments to other agencies	0	15,000	13,000	10,500
Total Elections	<u>470</u>	<u>19,950</u>	<u>13,450</u>	<u>11,940</u>
General Administration				
Personal services	426,069	502,953	473,197	478,525
Contract services	409,990	412,620	382,220	412,925
Supplies and materials	43,572	53,150	42,500	39,600
Capital outlay	0	0	0	0
Total General Administration	<u>879,631</u>	<u>968,723</u>	<u>897,917</u>	<u>931,050</u>
Total General Government	<u>1,317,621</u>	<u>1,513,891</u>	<u>1,386,400</u>	<u>1,379,243</u>
Judicial				
Municipal Court				
Personal services	80,596	88,323	87,982	161,636
Contract services	130,559	140,960	134,885	146,232
Supplies and materials	1,605	1,700	600	1,200
Payments to other agencies	159	2,000	500	500
Total Judicial	<u>212,919</u>	<u>232,983</u>	<u>223,967</u>	<u>309,568</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

	<u>FY 2019 Actual</u>	<u>FY 2020 Original Budget</u>	<u>FY 2020 Amended Budget</u>	<u>FY 2021 Budget</u>
Public Safety				
City Marshal's Office				
Personal services	\$ 162,254	\$ 217,294	\$ 228,205	\$ 365,954
Contract services	90,936	88,500	41,884	54,305
Supplies and materials	21,698	35,600	16,400	17,600
Capital outlay	17,435	12,000	8,200	0
Payments to other agencies	58,000	58,000	58,000	58,000
Total Public Safety	<u>350,323</u>	<u>411,394</u>	<u>352,689</u>	<u>495,859</u>
Public Works				
Public Works Administration				
Personal services	0	0	0	101,171
Contract services	0	0	0	2,800
Supplies and materials	0	0	0	1,200
Capital outlay	0	0	0	0
Total PW Administration	<u>0</u>	<u>0</u>	<u>0</u>	<u>105,171</u>
Streets				
Personal services	762,804	831,965	853,721	826,697
Contract services	89,110	65,400	76,100	138,982
Supplies and materials	169,928	197,800	146,800	154,500
Capital outlay	43,085	28,000	21,300	25,000
Total Streets	<u>1,064,927</u>	<u>1,123,165</u>	<u>1,097,921</u>	<u>1,145,179</u>
Maintenance and Shop				
Personal services	69,949	75,366	72,374	74,588
Contract services	10,016	5,650	6,850	11,349
Supplies and materials	19,927	19,300	14,300	15,200
Capital outlay	14,250	0	0	0
Total Maintenance and Shop	<u>114,142</u>	<u>100,316</u>	<u>93,524</u>	<u>101,137</u>
Cemetery				
Personal services	38,203	45,049	43,970	46,150
Contract services	3,734	6,450	5,750	11,356
Supplies and materials	4,227	7,350	4,250	4,700
Total Cemetery	<u>46,164</u>	<u>58,849</u>	<u>53,970</u>	<u>62,206</u>
Total Public Works	<u>1,225,233</u>	<u>1,282,330</u>	<u>1,245,415</u>	<u>1,413,693</u>

CITY OF DAHLONEGA, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES

	<u>FY 2019 Actual</u>	<u>FY 2020 Original Budget</u>	<u>FY 2020 Amended Budget</u>	<u>FY 2021 Budget</u>
Culture and Recreation				
Parks				
Contract services	\$ 4,196	\$ 17,540	\$ 11,040	\$ 14,550
Supplies and materials	17,844	5,200	11,400	12,500
Capital outlay	6,215	20,000	0	0
Total Culture and Recreation	<u>28,255</u>	<u>42,740</u>	<u>22,440</u>	<u>27,050</u>
Housing and Development				
Community Development				
Personal services	\$ 203,233	\$ 220,177	\$ 212,973	\$ 186,452
Contract services	44,406	110,274	53,274	80,800
Supplies and materials	9,721	10,600	6,900	4,700
Capital outlay	0	0	0	0
Total Community Development	<u>257,360</u>	<u>341,051</u>	<u>273,147</u>	<u>271,952</u>
Downtown Development Authority				
Payment to others	<u>331,739</u>	<u>314,206</u>	<u>281,019</u>	<u>255,057</u>
Total Housing and Development	<u>589,099</u>	<u>655,257</u>	<u>554,166</u>	<u>527,009</u>
Total expenditures	<u>\$ 3,723,450</u>	<u>\$ 4,138,595</u>	<u>\$ 3,785,077</u>	<u>\$ 4,152,422</u>

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

	<u>FY 2019 Actual</u>	<u>FY 2020 Original Budget</u>	<u>FY 2020 Amended Budget</u>	<u>FY 2021 Budget</u>
REVENUES				
Hotel/Motel taxes (8%)	\$ 420,738	\$ 456,038	\$ 269,000	\$ 375,646
Total revenues	<u>420,738</u>	<u>456,038</u>	<u>269,000</u>	<u>375,646</u>
EXPENDITURES				
Housing and Development Tourism Services	<u>262,135</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
Total expenditures	<u>262,135</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
Other financing sources (uses)				
Transfers in (out)				
General Gov't Capital Projects Fund	(145,981)	(192,732)	(10,930)	(85,000)
Downtown Dev Authority	0	0	0	(29,377)
General Fund (Admin Fee)	<u>(12,622)</u>	<u>(13,306)</u>	<u>(8,070)</u>	<u>(11,269)</u>
Total other financing sources (uses)	<u>(158,603)</u>	<u>(206,038)</u>	<u>(19,000)</u>	<u>(125,646)</u>
Excess (deficiency) of revenues over (under) expenditures	0	0	0	0
Fund balances, October 1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances, September 30	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

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

	<u>FY 2019 Actual</u>	<u>FY 2020 Original Budget</u>	<u>FY 2020 Amended Budget</u>	<u>FY 2021 Budget</u>
REVENUES				
Intergovernmental	\$ 594,751	\$ 476,900	\$ 313,965	\$ 743,689
Interest	<u>3,602</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total revenues	<u>598,353</u>	<u>476,900</u>	<u>313,965</u>	<u>743,689</u>
Other financing sources (uses)				
Transfers out				
General Gov't Capital Projects Fund	0	(92,950)	(58,130)	(120,922)
Grant Capital Projects Fund	0	(92,950)	(58,130)	(65,000)
Water & Sewer Enterprise Fund	(598,353)	(291,000)	(197,705)	(371,845)
Stormwater Enterprise Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>(185,922)</u>
Total other financing sources (uses)	<u>(598,353)</u>	<u>(476,900)</u>	<u>(313,965)</u>	<u>(743,689)</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

TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION SALES TAX (TSPLOST)

CAPITAL PROJECTS FUND

SCHEDULE OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCES

	<u>FY 2019 Actual</u>	<u>FY 2020 Original Budget</u>	<u>FY 2020 Amended Budget</u>	<u>FY 2021 Budget</u>
REVENUES				
Intergovernmental	\$ 198,258	\$ 0	\$ 594,244	\$ 731,332
Interest	64	0	0	2,000
Total revenues	<u>198,322</u>	<u>0</u>	<u>594,244</u>	<u>733,332</u>
Other financing sources (uses)				
Transfers out				
Grant Capital Projects Fund	0	0	(320,002)	(727,216)
Payment to Other Governments	0	0	(274,242)	(6,116)
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>(594,244)</u>	<u>(733,332)</u>
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	198,322	0	0	0
Fund balances, October 1	<u>0</u>	<u>198,322</u>	<u>198,322</u>	<u>198,322</u>
Fund balances, September 30	<u><u>\$ 198,322</u></u>	<u><u>\$ 198,322</u></u>	<u><u>\$ 198,322</u></u>	<u><u>\$ 198,322</u></u>

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

	FY 2019 Actual	FY 2020 Original Budget	FY 2020 Amended Budget	FY 2021 Budget
REVENUES				
Intergovernmental - GDOT				
TE (Streetscape)	\$ 110,477	0	0	0
LMIG (OSS)	50,000	0	0	0
LMIG (Street Paving)	108,434	0	184,460	0
Interest	0	0	0	0
Total revenues	268,911	0	184,460	0
EXPENDITURES				
Capital Outlay**	279,824	240,000	857,043	415,000
Total expenditures	279,824	240,000	857,043	415,000
Excess (deficiency) of revenues over (under) expenditures	(10,913)	(240,000)	(672,583)	(415,000)
Other financing sources				
Transfers in				
General Fund	238,500	102,666	182,666	0
Hotel/Motel Tax Fund	0	0	0	40,000
SPLOST Fund	0	92,950	58,130	65,000
TSPLOST Fund	0	44,384	320,002	310,000
Contributed Capital		0	0	0
Appropriations from fund balance	0	0	111,785	0
Total other financing sources	238,500	240,000	672,583	415,000
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	227,587	0	0	0
Subtract appropriated fund balance	0	0	(111,785)	0
Fund balances, October 1	0	227,587	227,587	115,802
Fund balances, September 30	\$ 227,587	\$ 227,587	\$ 115,802	\$ 115,802

** See General Government Capital Improvement Program for project details.

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

	<u>FY 2019 Actual</u>	<u>FY 2020 Original Budget</u>	<u>FY 2020 Amended Budget</u>	<u>FY 2021 Budget</u>
REVENUES				
Intergovernmental	\$ 0	0	0	0
Cemetery Lot Sales	14,625	12,000	12,000	5,000
Total revenues	<u>14,625</u>	<u>12,000</u>	<u>12,000</u>	<u>5,000</u>
EXPENDITURES				
Capital Outlay**	913,079	1,377,212	2,053,676	767,659
Total expenditures	<u>913,079</u>	<u>1,377,212</u>	<u>2,053,676</u>	<u>767,659</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(898,454)</u>	<u>(1,365,212)</u>	<u>(2,041,676)</u>	<u>(762,659)</u>
Other financing sources				
Transfers in (out)				
General Fund	1,361,000	729,530	609,530	199,000
Hotel/Motel Tax Fund	145,981	192,732	10,930	25,521
Grant Capital Projects Fund	0	0	0	0
SPLOST Fund	0	92,950	58,130	120,922
TSPLOST Fund	0	0	0	417,216
Water and Sewer Enterprise Fund	(38,402)	0	0	
Stormwater Enterprise Fund	0	0	0	(197,636)
Loan Proceeds	0	350,000	350,000	0
Appropriations from fund balance	0	0	1,013,086	197,636
Total other financing sources	<u>1,468,579</u>	<u>1,365,212</u>	<u>2,041,676</u>	<u>762,659</u>
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	570,125	0	0	0
Subtract appropriated fund balance	0	0	(1,013,086)	(197,636)
Fund balances, October 1	<u>507,826</u>	<u>1,077,951</u>	<u>1,077,951</u>	<u>64,865</u>
Fund balances, September 30	<u>\$ 1,077,951</u>	<u>\$ 1,077,951</u>	<u>\$ 64,865</u>	<u>\$ (132,771)</u>

** See General Government Capital Improvement Program for project details.

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

	FY 2019 Actual	FY 2020 Original Budget	FY 2020 Amended Budget	FY 2021 Budget
OPERATING REVENUES				
Charges for sales and services				
Water sales	\$ 3,112,228	\$ 3,106,327	\$ 2,563,000	\$ 2,728,000
Sewer charges	2,037,955	2,123,717	1,778,000	1,855,900
Tap fees	582,658	300,000	84,261	200,000
Other	78,196	70,400	68,700	107,900
Total operating revenues	5,811,037	5,600,444	4,493,961	4,891,800
OPERATING EXPENSES				
Cost of sales and services	1,254,484	1,586,442	1,360,397	1,394,066
Personal services	1,268,759	1,380,976	1,269,638	1,221,436
Depreciation	1,796,933	1,805,227	1,805,227	1,805,227
Total operating expenses	4,320,176	4,772,645	4,435,262	4,420,729
Operating income (loss)	1,490,861	827,799	58,699	471,071
Non-operating revenues (expenses)				
Interest revenue	125,283	66,000	64,600	46,000
Contributions	373,308	0	0	0
Loan proceeds	0	0	0	0
Interest expense	(1,239,708)	(1,219,444)	(1,219,444)	(1,146,643)
Sale of capital assets	(80,247)	0	0	0
Capital projects**	0	(834,900)	(1,713,735)	(943,845)
Total non-operating rev (exp)	(821,364)	(1,988,344)	(2,868,579)	(2,044,488)
Net income (loss) before transfers and special items	669,497	(1,160,545)	(2,809,880)	(1,573,417)
Transfers in (out)				
SPLOST Capital Projects Fund	598,353	291,000	197,705	371,845
GG Capital Projects Fund	38,402	0	0	0
Appropriated net assets	0	869,545	2,612,175	1,201,572
Total transfers in (out)	636,755	1,160,545	2,809,880	1,573,417
Change in net position	1,306,252	(0)	0	0
Add back Capital (net loan proceeds)	0	834,900	1,713,735	943,845
Subtract appropriated net assets	0	(869,545)	(2,612,175)	(1,201,572)
Net position, October 1	14,101,117	15,407,369	15,407,369	14,508,929
Net position, September 30	\$ 15,407,369	\$ 15,372,724	\$ 14,508,929	\$ 14,251,202

** See Water and Sewer Capital Improvement Program for project details.

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

REVENUES	FY 2019 Actual	FY 2020 Original Budget	FY 2020 Amended Budget	FY 2021 Budget
Operating Revenues				
Water revenue	\$ 3,112,228	3,106,327	2,563,000	2,728,000
Water taps	300,856	150,000	44,426	100,000
Sewerage revenue	2,037,955	2,123,717	1,778,000	1,855,900
Sewerage taps	281,802	150,000	39,835	100,000
Penalties and Fees	71,496	69,000	68,000	107,400
Miscellaneous revenue	6,700	1,400	700	500
Total operating revenues	5,811,037	5,600,444	4,493,961	4,891,800
Non-operating Revenues				
Interest revenue	125,283	66,000	64,600	46,000
Contributions	373,308	0	0	0
Gain on sale of assets	28,966	0	0	0
Transfers in - SPLOST Fund	598,353	291,000	197,705	371,845
Transfers in - GG Capt Proj Fund	38,402	0	0	0
Loan proceeds	0	0	0	0
Appropriated Net Assets	0	869,545	2,612,175	1,201,572
Total non-operating revenues	1,164,312	1,226,545	2,874,480	1,619,417
Total revenues	\$ 6,975,349	\$ 6,826,989	\$ 7,368,441	\$ 6,511,217

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

	FY 2019 Actual	FY 2020 Original Budget	FY 2020 Amended Budget	FY 2021 Budget
EXPENSES				
Sewer Lift Stations				
Personal services	\$ 86,015	\$ 89,680	\$ 85,296	\$ 87,904
Contract services	49,907	62,550	58,900	58,743
Supplies and materials	76,771	93,900	77,400	76,400
Capital outlay	0	0	0	0
Total Sewer Lift Stations	<u>212,693</u>	<u>246,130</u>	<u>221,596</u>	<u>223,047</u>
Sewer Treatment Plant				
Personal services	304,470	329,893	268,131	233,802
Contract services	140,824	224,076	176,776	206,591
Supplies and materials	220,201	219,400	200,700	208,700
Capital outlay	0	0	0	0
Total Sewer Treatment	<u>665,495</u>	<u>773,369</u>	<u>645,607</u>	<u>649,093</u>
Distribution & Collection				
Personal services	517,892	562,177	531,108	558,895
Contract services	115,528	149,946	131,746	102,555
Supplies and materials	211,051	228,400	164,400	169,300
Capital outlay	0	11,500	6,700	0
Total Distribution & Collection	<u>844,471</u>	<u>952,023</u>	<u>833,954</u>	<u>830,750</u>
Water Supply				
Contract services	23,416	17,700	22,700	20,700
Supplies and materials	53	18,000	6,000	6,000
Capital outlay	0	0	0	0
Total Reservoir	<u>23,469</u>	<u>35,700</u>	<u>28,700</u>	<u>26,700</u>
Water Treatment Plant				
Personal services	360,382	399,226	385,103	340,835
Contract services	120,504	160,506	135,726	142,177
Supplies and materials	251,229	276,300	253,500	255,900
Capital outlay	0	0	0	29,500
Total Water Treatment	<u>732,115</u>	<u>836,032</u>	<u>774,329</u>	<u>768,412</u>
Indirect Cost Allocations	<u>45,000</u>	<u>67,500</u>	<u>67,500</u>	<u>67,500</u>
Depreciation	<u>1,796,933</u>	<u>1,805,227</u>	<u>1,805,227</u>	<u>1,805,227</u>
Contingencies	<u>0</u>	<u>56,664</u>	<u>58,349</u>	<u>50,000</u>
Total operating expenses	<u><u>\$ 4,320,176</u></u>	<u><u>\$ 4,772,645</u></u>	<u><u>\$ 4,435,262</u></u>	<u><u>\$ 4,420,729</u></u>

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

	FY 2019 Actual	FY 2020 Original Budget	FY 2020 Amended Budget	FY 2021 Budget
OPERATING REVENUES				
Charges for sales and services	\$ 931,094	903,355	832,400	873,400
Other	0	0	0	6,000
Total operating revenues	<u>931,094</u>	<u>903,355</u>	<u>832,400</u>	<u>879,400</u>
OPERATING EXPENSES				
Cost of sales and services	312,771	339,500	303,320	335,394
Personal services	433,330	493,830	463,782	479,795
Depreciation	78,922	58,268	58,268	58,268
Total operating expenses	<u>825,023</u>	<u>891,598</u>	<u>825,370</u>	<u>873,457</u>
Operating income (loss)	<u>106,071</u>	<u>11,757</u>	<u>7,030</u>	<u>5,943</u>
Non-operating revenues (expenses)				
Interest revenue	0	0	0	0
Gain on sale of capital assets	12,124	0	(2,500)	0
Loan proceeds	0	515,000	115,000	0
Interest expense	(5,654)	(12,427)	(5,200)	(6,600)
Capital	0	(515,000)	(115,000)	(30,000)
Total non-operating rev (exp)	<u>6,470</u>	<u>(12,427)</u>	<u>(7,700)</u>	<u>(36,600)</u>
Transfers in (out)				
General Fund	40,000	0	0	0
Appropriated net assets	0	670	670	30,657
Total other financing sources (uses)	<u>40,000</u>	<u>670</u>	<u>670</u>	<u>30,657</u>
Change in net position	152,541	0	0	0
Add back Capital (net loan proceeds)	0	0	0	
Subtract appropriated net assets	0	(670)	(670)	(30,657)
Net position, October 1	<u>595,871</u>	<u>748,412</u>	<u>748,412</u>	<u>747,742</u>
Net position, September 30	<u>\$ 748,412</u>	<u>\$ 747,742</u>	<u>\$ 747,742</u>	<u>\$ 717,085</u>

** See Solid Waste Capital Improvement Program for project details.

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

	FY 2019 Actual	FY 2020 Original Budget	FY 2020 Amended Budget	FY 2021 Budget
OPERATING REVENUES				
Charges for sales and services	\$ 0	0	0	204,818
Other	0	0	0	0
Total operating revenues	0	0	0	204,818
OPERATING EXPENSES				
Cost of sales and services	0	0	0	529,960
Personal services	0	0	0	87,631
Depreciation	0	0	0	0
Total operating expenses	0	0	0	617,591
Operating income (loss)	0	0	0	(412,773)
Non-operating revenues (expenses)				
Interest revenue	0	0	0	0
Gain on sale of capital assets	0	0	0	0
Loan proceeds	0	0	0	0
Interest expense	0	0	0	0
Capital	0	0	0	(383,558)
Total non-operating rev (exp)	0	0	0	(383,558)
Transfers in (out)				
General Fund	0	0	0	412,773
SPLOST Fund	0	0	0	185,922
General Gov't Capital Projects Fund	0	0	0	197,636
Appropriated net assets	0	0	0	0
Total other financing sources (uses)	0	0	0	796,331
Change in net position	0	0	0	0
Add back Capital (net loan proceeds)	0	0	0	383,558
Subtract appropriated net assets	0	0	0	0
Net position, October 1	0	0	0	0
Net position, September 30	\$ 0	\$ 0	\$ 0	\$ 383,558

** See Stormwater Capital Improvement Program for project details.

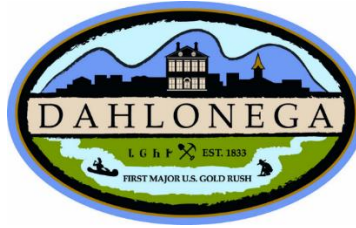
CITY OF DAHLONEGA, GEORGIA
DOWNTOWN DEVELOPMENT AUTHORITY (A COMPONENT UNIT)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES

	FY 2019 Actual	FY 2020 Original Budget	FY 2020 Amended Budget	FY 2021 Budget
REVENUES				
Charges for services	\$ 0	50,000	\$ 0	\$ 0
Intergovernmental	331,739	314,207	281,019	284,434
Interest	0	0	0	0
Contributions	1,000	0	0	0
Other	1,457	0	0	1,000
Total revenues	334,196	364,207	281,019	285,434
EXPENDITURES				
Current				
Housing and Development				
Personal services	172,766	280,178	215,980	193,920
Contract services	72,809	56,129	78,154	78,214
Supplies and materials	43,905	27,900	21,250	13,300
Capital outlay	819	0	405	0
Total expenditures	290,299	364,207	315,789	285,434
Other financing sources (uses)				
Appropriations from fund balance	0	0	34,770	0
Total other financing sources (uses)	0	0	34,770	0
Excess of revenues over (under) expenditures	43,897	0	(34,770)	0
Subtract appropriated fund balance	0	0	0	
Fund balances, October 1	381,636	425,533	425,533	390,763
Fund balances, September 30	\$ 425,533	\$ 425,533	\$ 390,763	\$ 390,763

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

EXPENSES	FY 2019 Actual	FY 2020 Original Budget	FY 2020 Amended Budget	FY 2021 Budget
DDA Administration				
Personal services	\$ 136,058	\$ 214,469	\$ 178,483	\$ 178,848
Contract services	18,218	13,219	37,098	12,650
Supplies and materials	5,280	900	3,100	3,750
Capital outlay	0	0	0	0
Total DDA Administration	<u>159,556</u>	<u>228,588</u>	<u>218,681</u>	<u>195,248</u>
Tourism				
Personal services	0	0	0	15,072
Contract services	0	0	0	36,600
Supplies and materials	0	0	0	4,800
Capital outlay	0	0	0	0
Total Tourism	<u>0</u>	<u>0</u>	<u>0</u>	<u>56,472</u>
Downtown Development				
Personal services	36,708	65,709	37,497	0
Contract services	53,095	42,910	35,786	28,914
Supplies and materials	37,553	27,000	18,150	4,750
Capital outlay	819	0	405	0
Total Downtown Development	<u>128,175</u>	<u>135,619</u>	<u>91,838</u>	<u>33,664</u>
Dahlonega 2000				
Contract services	1,496	0	5,270	50
Supplies and materials	1,072	0	0	0
Total Dahlonega 2000	<u>2,568</u>	<u>0</u>	<u>5,270</u>	<u>50</u>
Total expenditures	<u><u>\$ 290,299</u></u>	<u><u>\$ 364,207</u></u>	<u><u>\$ 315,789</u></u>	<u><u>\$ 285,434</u></u>





**CITY OF DAHLONEGA
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)
FY 2021 – FY 2025**

GENERAL GOVERNMENT CIP

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 fund.
- **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.

CITY OF DAHLONEGA
FY21 FIVE-YEAR CASH FLOW PROJECTIONS

FY22 - FY25 For Planning Purposes Only, Subject to Change

	FY21	FY22	FY23	FY24	FY25	TOTAL
<u>GENERAL FUND / CAPITAL PROJECT FUNDS</u>						
Beginning Cash Balances (Projected)	\$ 2,271,284	\$ 1,852,484	\$ 1,254,157	\$ 1,311,322	\$ 1,176,201	\$ 2,271,284
Less: Operating Reserve	(1,162,670)	(1,177,500)	(1,212,825)	(1,304,210)	(1,343,336)	(1,343,336)
Beginning Cash Available	1,108,615	674,984	41,332	7,113	(167,136)	927,948
Current Year Operations:						-
Operating Revenue	4,323,061	4,710,000	4,851,300	5,216,839	5,373,344	24,474,544
Operating Expenditures	(4,650,678)	(4,691,117)	(4,729,798)	(4,766,577)	(4,909,574)	(23,747,745)
Capital Project Expenditures	(1,202,138)	(1,707,930)	(1,170,349)	(1,702,843)	(1,255,411)	(7,038,671)
Debt Service	(44,547)	(44,547)	(44,547)	(44,547)	(44,547)	(222,735)
Lease Proceeds/Loan Proceeds	350,000	-	-	-	-	350,000
Transfers In(Out)/Other Revenue Sources:						-
Cemetery Sales	5,000	6,000	6,000	6,000	6,000	29,000
Hotel/Motel Tax Fund	85,000	200,000	206,000	208,060	210,141	909,201
TSPLOST (Transportation Projects)	727,216	741,930	749,349	756,843	764,411	3,739,749
SPLOST (Road and Bridges)	185,922	187,337	189,211	191,103	193,014	946,587
Stormwater Fund (FY20 SPLOST)	(197,636)	-	-	-	-	(197,636)
Ending Available Cash	689,815	76,657	98,497	(128,009)	170,242	170,242
Add Back Operating Reserves	1,162,670	1,177,500	1,212,825	1,304,210	1,343,336	1,343,336
Ending Cash Balances	\$ 1,852,484	\$ 1,254,157	\$ 1,311,322	\$ 1,176,201	\$ 1,513,578	\$ 1,513,578

Assumptions:

Operating Reserve: 3-month's budgeted operating expenditures (management target is 6 months)

Operating Revenue: FY22 used FY19 actual plus 1%; FY23-25 3% annual increase; FY22 and FY24 includes 1 mil tax increase for public safety

Operating Expenditures: 3% annual increase; one additional deputy marshal position each year FY21-24

CITY OF DAHLONEGA
FY2021 FIVE-YEAR CAPITAL PROJECTS BUDGET

FY22 - FY25 For Planning Purposes Only, Subject to Change

Project Description	Funding Source	Project#	Loc	Prior Years (FY20)	FY21	FY22	FY23	FY24	FY25	TOTAL (FY21-FY25)
<u>GENERAL FUND</u>										
Financial Software / Hardware Replacement	GF	18104	ADM	217,530	-	-	-	-	-	-
Cemetery Paving	GF	19108	CEM	60,000	-	-	-	-	-	-
Cemetery Columbarium	GF	17101	CEM	57,653	-	-	-	-	-	-
Cemetery Projects	CEM	10198	CEM	39,886	5,000	6,000	6,000	6,000	6,000	29,000
Dump Truck (Streets)	GF	20103	EQ	90,000	-	-	-	-	-	-
Service Truck (Public Works)	GF	20105	EQ	60,000	-	-	-	-	-	-
Tractor (Mower/Blower)	GF	20106	EQ	32,000	-	-	-	-	-	-
Trackhoe (Streets)	GF	21106	EQ		75,000	-	-	-	-	75,000
4-Door Pickup Truck 4x4 (Public Works)	GF	21107	EQ		29,000	-	-	-	-	29,000
Telescopic Lift (Streets)	GF		EQ	-	-	150,000	-	-	-	150,000
Utility Service Truck (Streets)	GF		EQ		-	90,000	-	-	-	90,000
Vehicle - Marked Truck for Public Safety	GF		EQ		-	45,000	-	-	-	45,000
Wimpy Mill Park	HM/IG/ TSPLOST	20203	PARK	299,500	-	-	-	-	-	-
City Park Improvements/Playground Equipment	GF	20107	PARK	55,000	-	-	-	100,000	-	100,000
Head House Renovation	LP	20104	PROP	350,000	-	-	-	-	-	-
N Park Street Building Demolition	GF	19104	PROP	130,000	-	-	-	-	-	-
Meaders Street Parking	GF	19107	PROP	60,000	-	-	-	-	-	-
City-owned Facilities and Properties Program	GF	10190	PROP	56,000	60,000	60,000	60,000	60,000	60,000	300,000
City Hall Parking Expansion	GF	19103	PROP	33,103	-	-	-	-	-	-
City Hall Expansion	GF	20101	PROP	30,000	-	300,000	-	350,000	-	650,000
Roof - City Hall	GF	18102	PROP	30,000	-	-	-	-	-	-
City Hall Restrooms and Foyer	GF	19102	PROP	30,000	-	-	-	-	-	-
Barlow Road Improvements	GF/TSPLOST	20204	ST	244,000	-	-	-	-	-	-
Martin Street Widening	GF/TSPLOST	19111	ST	200,000	-	-	-	-	-	-

CITY OF DAHLONEGA
FY2021 FIVE-YEAR CAPITAL PROJECTS BUDGET

FY22 - FY25 For Planning Purposes Only, Subject to Change

Project Description	Funding Source	Project#	Loc	Prior Years (FY20)	FY21	FY22	FY23	FY24	FY25	TOTAL (FY21-FY25)
Street Paving (FY20 LMIG)	GF/TSPLOST	20201	ST	176,258	-	-	-	-	-	-
<i>Streetscape (City Match)</i>	<i>TSPLOST</i>	<i>19201</i>	<i>ST</i>	<i>60,000</i>	<i>60,000</i>	<i>60,000</i>	<i>60,000</i>	<i>60,000</i>	<i>60,000</i>	<i>300,000</i>
OSS Install (FY19 LMIG)	GF/TSPLOST	19202	ST	47,285	-	-	-	-	-	-
<i>OSS Install (LMIG Match)</i>	<i>SPLOST</i>	<i>21204</i>	<i>ST</i>	<i>30,000</i>	<i>35,000</i>	<i>40,000</i>	<i>45,000</i>	<i>50,000</i>	<i>55,000</i>	<i>225,000</i>
Street Paving (In-house and Contracted Paving)	SPLOST	10191	ST	-	120,922	150,000	180,000	210,000	240,000	900,922
<i>Street Paving (LMIG Match)</i>	<i>SPLOST</i>	<i>21201</i>	<i>ST</i>	<i>-</i>	<i>30,000</i>	<i>35,000</i>	<i>40,000</i>	<i>40,000</i>	<i>40,000</i>	<i>185,000</i>
Choice Street Parking Lot Resurfacing	GF	21101	ST	-	35,000	-	-	-	-	35,000
Stormwater Projects	GF/SPLOST	10194	SW	197,636	-	-	-	-	-	-
Storm Drain Repair - Johnson Street	GF	19105	SW	72,000	-	-	-	-	-	-
Tourism Projects (To Be Identified)	HM	10196	TOUR	23,527	45,000	-	-	-	-	45,000
<i>Swim Beach (Grant Match)</i>	<i>HM</i>	<i>21202</i>	<i>TOUR</i>		<i>40,000</i>	<i>40,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>80,000</i>
Wimpy Mill Park / Creek Trail (Grant Match)	HM		TOUR		-	50,000	50,000	50,000	-	150,000
Mountain Bike Trail (Grant Match)	HM		TOUR		-	-	40,000	40,000	-	80,000
East Main / Memorial Improv (Grant Match)	HM		TOUR		-	-	-	40,000	40,000	80,000
North Grove Improv (Grant Match)	HM		TOUR		-	-	-	-	50,000	50,000
Faux Brick Crosswalks	TSPLOST	19106	TRAN	50,000	-	-	-	-	-	-
<i>Morrison Moore Pedestrian Bridge (Match)</i>	<i>TSPLOST</i>	<i>21203</i>	<i>TRAN</i>		<i>250,000</i>	<i>250,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>500,000</i>
Wimpy Mill Sidewalk Construction	TSPLOST	21102	TRAN		60,000	-	70,000	70,000	-	200,000
North Grove Sidewalk Replacement	TSPLOST	21103	TRAN		50,000	-	-	-	-	50,000
Choice Street Sidewalk Replacement	TSPLOST	21104	TRAN		45,000	-	-	-	-	45,000
Enotah Street Sidewalk Replacement	TSPLOST	21105	TRAN		30,000	-	-	-	-	30,000
Bridge Maintenance Program	TSPLOST	17102	TRAN	100,000	25,000	25,000	25,000	25,000	25,000	125,000
Crosswalk/Sidewalk Program	TSPLOST	10192	TRAN	79,341	-	40,000	40,000	40,000	40,000	160,000
Transportation Projects (To Be Identified)	TSPLOST	10193	TRAN	-	207,216	366,930	554,349	561,843	639,411	2,329,749
GENERAL FUND				2,910,719	1,202,138	1,707,930	1,170,349	1,702,843	1,255,411	7,038,671

CITY OF DAHLONEGA
FY2021 FIVE-YEAR CAPITAL PROJECTS BUDGET

FY22 - FY25 For Planning Purposes Only, Subject to Change

Project Description	Funding Source	Project#	Loc	Prior Years (FY20)	FY21	FY22	FY23	FY24	FY25	TOTAL (FY21-FY25)
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Funding Source Recap:

	<i>Grant Fund</i>	<i>Gen Govt</i>
SPLOST	185,922	65,000
TSPLOST	727,216	310,000
Hotel Motel Tax	85,000	40,000
Cemetery Fees	5,000	-
Loan Proceeds	-	-
General Fund	199,000	-
TOTAL	1,202,138	415,000

CITY OF DAHLONEGA
FY2021 FIVE-YEAR DEBT SERVICE PROJECTIONS

FY22 - FY25 For Planning Purposes Only, Subject to Change

Project Description	Funding Source	Lease Proceeds	FY21	FY22	FY23	FY24	FY25	TOTAL
<u>GENERAL FUND</u>								
<u>New Debt:</u>								
Head House Renovation	NOTE 10	350,000	44,547	44,547	44,547	44,547	44,547	222,735
GENERAL FUND		350,000	44,547	44,547	44,547	44,547	44,547	222,735



**CITY OF DAHLONEGA
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)
FY 2021 – FY 2025**

WATER AND SEWER CIP

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 fund.
- **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.

CITY OF DAHLONEGA
FY21 FIVE-YEAR CASH FLOW PROJECTIONS

FY22 - FY25 For Planning Purposes Only, Subject to Change

	FY21	<i>FY22</i>	<i>FY23</i>	<i>FY24</i>	<i>FY25</i>	TOTAL
<u>WATER & SEWER FUND</u>						
Beginning Cash Balances (Projected)	\$ 3,123,606	\$ 2,955,051	\$ 1,809,939	\$ 1,295,151	\$ 1,040,353	\$ 3,123,606
Less: Operating Reserve	(1,234,450)	(1,259,139)	(1,428,000)	(1,477,980)	(1,529,709)	(1,529,709)
Beginning Cash Available	1,889,156	1,695,912	381,939	(182,829)	(489,357)	1,593,897
Current Year Operations:						
Operating Revenue	4,937,800	5,600,000	5,796,000	5,998,860	6,208,820	28,541,480
Operating Expenses	(2,620,502)	(2,975,000)	(3,064,250)	(3,156,178)	(3,250,863)	(15,066,792)
Capital Project Expenses:						
Construction in Progress	-	-	-	-	-	-
New Projects	(943,845)	(2,139,482)	(3,552,150)	(3,259,215)	(1,076,641)	(10,971,334)
Lease Proceeds/Loan Proceeds	-	-	2,000,000	2,000,000		4,000,000
Debt Service	(1,913,853)	(2,021,067)	(2,096,538)	(2,252,480)	(2,325,401)	(10,609,340)
Transfers In(Out)						-
General Fund	-	-	-	-	-	-
SPLOST Fund	371,845	390,437	402,150	414,215	426,641	2,005,289
Ending Available Cash	1,720,601	550,800	(132,849)	(437,627)	(506,800)	(506,800)
Add Back Operating Reserves	1,234,450	1,259,139	1,428,000	1,477,980	1,529,709	1,529,709
Ending Cash Balances	\$ 2,955,051	\$ 1,809,939	\$ 1,295,151	\$ 1,040,353	\$ 1,022,909	\$ 1,022,909
Projected Coverage (Bond Debt)	1.44	1.62	1.69	1.75	1.83	
Projected Coverage (Total Debt)	1.21	1.30	1.30	1.26	1.27	

Assumptions: Operating Reserve: 3-month's budgeted operating revenue (management target is 6 months); FY21 Rate increases: 0% water, 0% wastewater; Operating Revenue: FY22 assumes FY20 original budget; FY23-25 increase 3.5% Water; Operating Expense increase 3%.

CITY OF DAHLONEGA
FY2021 FIVE-YEAR CAPITAL PROJECTS BUDGET

FY22 - FY25 For Planning Purposes Only, Subject to Change

Project Description	Funding Source	Project#	Loc	Prior Years (FY20)	FY21	FY22	FY23	FY24	FY25	TOTAL (FY21-FY25)
<u>WATER & SEWER FUND</u>										
Water & Sewer System Mapping	WS	19605	ADM	84,000	-	-	-	-	-	-
Water Model	WS	19604	ADM	70,000	-	-	-	-	-	-
WWTP Master Plan	WS	21601	ADM	-	30,000	-	-	-	-	30,000
Reservoir Silt Removal	WS	19602	RES	57,775	-	-	-	-	-	-
Digester Aerators (2)	WS	20602	WP	43,000	-	-	-	-	-	-
Filter Module	WS		WP	-	-	-	170,000	170,000	170,000	510,000
Computer and Software Updates (SCADA)	WS		WP	-	-	-	-	35,000	-	35,000
Birch River (Achasta) Lift Station Rehabilitation	WS	18602	S	478,625	-	-	-	-	-	-
Owen's Farm Lift Station Rehabilitation	WS	18603	S	457,074	-	-	-	-	-	-
Lift Station Improvements/Pump Replacements	WS	17603	S	17,000	75,000	75,000	75,000	75,000	75,000	375,000
Barlow Lift Station Rehabilitation	WS	21602	S	-	62,000	450,000	-	-	-	512,000
Torrington (Koyo) Lift Station Rehabilitation	WS		S	-	-	62,000	475,000	-	-	537,000
Lime Tank/Feed System	WS		S	-	-	-	300,000	-	-	300,000
Bar Screen (Replacement)	WS		S	-	-	-	-	275,000	-	275,000
Kenimer Lift Station Rehabilitation	WS		S	-	-	-	-	100,000	-	100,000
Walmart Lift Station Rehabilitation	WS		S	-	-	-	-	-	100,000	100,000
Porter Village Lift Station Rehabilitation	WS		S	-	-	-	-	-	100,000	100,000
Recycle Pump (Replacement)	WS		S	-	-	-	-	-	37,500	37,500
Filter Pump (Replacement)	WS		S	-	-	-	-	-	37,500	37,500
S Chestatee SS Encasement	WS	19601	D&C	30,000	-	-	-	-	-	-
Service Truck (Replacement)	WS	19603	D&C	135,000	-	-	-	-	-	-
W/S Line Replacements - Other	WS	10694	D&C	150,000	100,000	100,000	100,000	100,000	100,000	500,000
Meter Replacement Program	WS	10692	D&C	75,000	50,000	40,000	30,000	30,000	30,000	180,000
W/S Line Extensions (SPLOST)	SPLOST	20601	D&C	116,261	-	390,437	402,150	414,215	426,641	1,633,444

CITY OF DAHLONEGA
FY2021 FIVE-YEAR CAPITAL PROJECTS BUDGET

FY22 - FY25 For Planning Purposes Only, Subject to Change

Project Description	Funding Source	Project#	Loc	Prior Years (FY20)	FY21	FY22	FY23	FY24	FY25	TOTAL (FY21-FY25)
Water Line Extension - Morrison Moore Pkwy	SPLOST	21603	D&C	-	371,845	-	-	-	-	371,845
Water/SSFM Relocation - Oak Grove	WS	21604	D&C	-	90,000	-	-	-	-	90,000
Water Main Replacement - Arcadia Street	WS	21605	D&C	-	30,000	-	-	-	-	30,000
Sanitary Sewer Replacement - Arcadia Street	WS	21606	D&C	-	30,000	-	-	-	-	30,000
Water Main Replacement - Deer Run	WS		D&C	-	-	601,250	-	-	-	601,250
Sanitary Sewer Replacement - Derrick Street	WS		D&C	-	-	205,795	-	-	-	205,795
Water Main Replacement - Happy Hollow/GA 52	GEFA		D&C	-	-	100,000	1,900,000	-	-	2,000,000
Sanitary Sewer Replacement - Park Street	GEFA		D&C	-	-	-	50,000	1,100,000	-	1,150,000
Water Main Replacement - Park Street	GEFA		D&C	-	-	-	50,000	800,000	-	850,000
Skidsteer Loader (D&C)	WS	21607	EQ	-	75,000	-	-	-	-	75,000
Pickup Truck (WWTP)	WS	21608	EQ	-	30,000	-	-	-	-	30,000
Sludge Dump Truck (WWTP)	WS		EQ	-	-	85,000	-	-	-	85,000
Pickup Truck (WTP)	WS		EQ	-	-	30,000	-	-	-	30,000
Dump Truck (D&C)	WS		EQ	-	-	-	-	160,000	-	160,000
WATER & SEWER FUND				1,713,735	943,845	2,139,482	3,552,150	3,259,215	1,076,641	10,971,334

Funding Source Recap:

SPLOST	371,845
Loan Proceeds	-
Water & Sewer Fund	<u>572,000</u>
TOTAL	<u><u>943,845</u></u>

CITY OF DAHLONEGA
FY2021 FIVE-YEAR DEBT SERVICE PROJECTIONS

FY22 - FY25 For Planning Purposes Only, Subject to Change

Project Description	Funding Source	Lease Proceeds	FY21	FY22	FY23	FY24	FY25	TOTAL
<u>WATER & SEWER FUND</u>								
<u>Existing Debt:</u>								
W&S Projects - 2015 Revenue Bonds	BONDS	-	1,613,218	1,620,218	1,618,468	1,619,968	1,615,668	8,087,540
Reservoir (GEFA 99-L99WR)	GEFA 38	-	213,221	284,296	284,296	284,296	284,296	1,350,405
Water Main Replacement - Skyline Drive	GEFA 15	-	54,783	73,044	73,044	73,044	73,044	346,959
Old Water Treatment Plant Lift Station	GEFA 10	-	32,631	43,509	43,509	43,509	43,509	206,668
<u>New Debt:</u>								
W/S Replacement - Park Street	GEFA 15	2,000,000			77,221	154,442	154,442	386,105
Water Main Replacement - Happy Hollow	GEFA 15	2,000,000				77,221	154,442	231,663
WATER & SEWER FUND			1,913,853	2,021,067	2,096,538	2,252,480	2,325,401	10,609,340





**CITY OF DAHLONEGA
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)
FY 2021 – FY 2025**

SOLID WASTE CIP

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 fund.
- **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.

CITY OF DAHLONEGA
FY21 FIVE-YEAR CASH FLOW PROJECTIONS

FY22 - FY25 For Planning Purposes Only, Subject to Change

	FY21	FY22	FY23	FY24	FY25	TOTAL
<u>SOLID WASTE FUND</u>						
Beginning Cash Balances (Projected)	\$ 413,517	\$ 389,010	\$ 395,336	\$ 362,566	\$ 385,462	\$ 413,517
Less: Operating Reserve	(203,797)	(226,172)	(230,696)	(235,309)	(240,016)	(240,016)
Beginning Cash Available	209,720	162,838	164,640	127,256	145,447	173,501
Current Year Operations:						
Operating Revenue	879,400	904,688	922,782	941,238	960,062	4,608,171
Operating Expenses	(815,189)	(839,645)	(864,834)	(890,779)	(917,502)	(4,327,949)
Capital Project Expenses:						
Construction in Progress	-	-	-	-	-	-
New Projects	(30,000)	-	(32,000)	-	-	(62,000)
Lease Proceeds/Loan Proceeds	-	-	-	-	-	-
Debt Service	(58,718)	(58,718)	(58,718)	(27,562)	(24,730)	(228,446)
Transfers In(Out):						-
General Fund	-	-	-	-	-	-
Ending Available Cash	185,213	169,164	131,870	150,153	163,277	163,277
Add Back Operating Reserves	203,797	226,172	230,696	235,309	240,016	240,016
Ending Cash Balances	\$ 389,010	\$ 395,336	\$ 362,566	\$ 385,462	\$ 403,292	\$ 403,292

Assumptions: Operating Reserve: 3-month's budgeted operating expenses (management target is 6 months) or actual cash if less; Operating Revenue: FY21 no rate increases; FY22 assumes FY20 original budget plus 1%; FY23-FY25 2% annual increase; Operating Expenditures: 3% annual increase

CITY OF DAHLONEGA
FY2021 FIVE-YEAR CAPITAL PROJECTS BUDGET

FY22 - FY25 For Planning Purposes Only, Subject to Change

Project Description	Funding Source	Project#	Loc	Prior Years (FY20)	FY21	FY22	FY23	FY24	FY25	TOTAL (FY21-FY25)
<u>SOLID WASTE FUND</u>										
Truck w/ Chipper Bed (Replacement)	SW		SAN	115,000	-					-
Pickup Truck 4x4	SW	21701	SAN	-	30,000	-	32,000	-		62,000
SOLID WASTE FUND				115,000	30,000	-	32,000	-	-	62,000

CITY OF DAHLONEGA
FY2021 FIVE-YEAR DEBT SERVICE PROJECTIONS

FY22 - FY25 For Planning Purposes Only, Subject to Change

Project Description	Funding Source	Lease Proceeds	FY21	FY22	FY23	FY24	FY25	TOTAL
<u>SOLID WASTE FUND</u>								
<u>Existing Debt:</u>								
Garbage Truck (FY18)	LP 5	-	33,988	33,988	33,988	2,832	-	104,796
Truck w/ Chipper Bed (FY20)	LP 5	115,000	24,730	24,730	24,730	24,730	24,730	123,650
<u>New Debt:</u>								
								-
SOLID WASTE FUND		-	58,718	58,718	58,718	27,562	24,730	228,446





**CITY OF DAHLONEGA
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)
FY 2021 – FY 2025**

STORMWATER CIP

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 fund.
- **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.

CITY OF DAHLONEGA
FY21 FIVE-YEAR CASH FLOW PROJECTIONS

FY22 - FY25 For Planning Purposes Only, Subject to Change

	FY21	FY22	FY23	FY24	FY25	TOTAL
<u>STORMWATER FUND</u>						
Beginning Cash Balances (Projected)	\$ -	\$ 197,636	\$ 239,125	\$ 188,085	\$ 139,500	\$ -
Less: Operating Reserve	-	(52,229)	(69,638)	(76,602)	(84,262)	(84,262)
Beginning Cash Available	-	145,407	169,487	111,483	55,238	(84,262)
Current Year Operations:						
Operating Revenue	204,818	273,091	300,400	330,440	363,484	1,472,232
Operating Expenses	(617,591)	(636,119)	(655,202)	(674,858)	(695,104)	(3,278,874)
Capital Project Expenses:						
Construction in Progress	-	-	-	-	-	-
New Projects	(185,922)	(187,781)	(1,389,659)	(191,556)	(193,471)	(2,148,389)
Lease Proceeds/Loan Proceeds	-	-	1,200,000	-	-	1,200,000
Debt Service	-	-	(92,665)	(92,665)	(92,665)	(277,995)
Transfers In(Out)						-
General Fund	412,773	404,518	396,427	388,499	380,729	1,982,945
General Govt Capital Proj Fund (FY20 Balance)	197,636	-	-	-	-	197,636
SPLOST Fund	185,922	187,781	189,659	191,556	193,471	948,389
Ending Available Cash	197,636	186,897	118,447	62,898	11,681	11,681
Add Back Operating Reserves	-	52,229	69,638	76,602	84,262	84,262
Ending Cash Balances	\$ 197,636	\$ 239,125	\$ 188,085	\$ 139,500	\$ 95,943	\$ 95,943

Assumptions:

Operating Reserve: 3-month's budgeted operating revenue (management target is 6 months)

Operating Revenue: FY22 rate increase 0%; FY23-FY25 rate increase 10%

Operating Expense: Increase 3% each year

Transfer from General Fund: Decrease 2% each year

CITY OF DAHLONEGA
FY2021 FIVE-YEAR CAPITAL PROJECTS BUDGET

FY22 - FY25 For Planning Purposes Only, Subject to Change

Project Description	Funding Source	Project#	Loc	Prior Years (FY20)	FY21	FY22	FY23	FY24	FY25	TOTAL (FY21-FY25)
<u>STORMWATER FUND</u>										
Stormwater Projects (To Be Determined)	SPLOST	10194	SW	-	10,922	101,781	189,659	191,556	193,471	687,389
Storm Drain Repair - Enotah Street	SPLOST	21801	SW	-	115,000	-	-	-	-	115,000
Storm Drain Repair - Arcadia Street	SPLOST	21802	SW	-	60,000	-	-	-	-	60,000
Storm Drain Repair - Mechanicsville	SPLOST		SW	-	-	86,000	-	-	-	86,000
Storm Drain Repair - Park Street	SPLOST/LP		SW	-	-	-	1,200,000	-	-	1,200,000
GENERAL FUND				-	185,922	187,781	1,389,659	191,556	193,471	2,148,389

Funding Source Recap:

SPLOST	185,922
Loan Proceeds	-
General Fund	-
TOTAL	185,922

CITY OF DAHLONEGA
FY2021 FIVE-YEAR DEBT SERVICE PROJECTIONS

FY22 - FY25 For Planning Purposes Only, Subject to Change

Project Description	Funding Source	Lease Proceeds	FY21	FY22	FY23	FY24	FY25	TOTAL
<u>STORMWATER FUND</u>								
<u>New Debt:</u>								
Storm Drain Repair - Park Street	GEFA 15	1,200,000			92,665	92,665	92,665	277,995
STORMWATER FUND		1,200,000	-	-	92,665	92,665	92,665	277,995



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

CITY OF DAHLONEGA	2015	2016	2017	2018	2019	2020
Real and Personal Property	208,211,843	213,539,963	220,905,667	228,676,780	239,338,977	237,228,010
Motor Vehicles	3,278,000	2,462,370	1,850,770	1,331,040	1,060,770	877,140
Mobile Homes	83,122	79,710	77,284	73,424	69,122	52,578
GROSS DIGEST	211,572,965	216,082,043	222,833,721	230,081,244	240,468,869	238,157,728
Less: M & O Exemptions	25,315,056	27,150,378	26,895,489	28,985,170	30,744,043	32,134,432
NET M & O DIGEST	186,257,909	188,931,665	195,938,232	201,096,074	209,724,826	206,023,296
Gross M & O Millage Rate	9.907	11.099	10.600	10.548	9.963	10.363
Less: Millage Rate Rollbacks	4.126	4.318	4.011	4.156	4.149	4.587
NET M & O MILLAGE RATE	5.781	6.781	6.589	6.392	5.814	5.776
Net Taxes Levied	1,076,757	1,281,146	1,291,037	1,285,406	1,219,340	1,189,991
Net Taxes \$ Increase	195,576	204,389	9,891	(5,631)	(66,066)	(29,350)
Net Taxes % Increase	22.19%	18.98%	0.77%	-0.44%	-5.14%	-2.41%

