

Annual Budget

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

DAHLONEGA

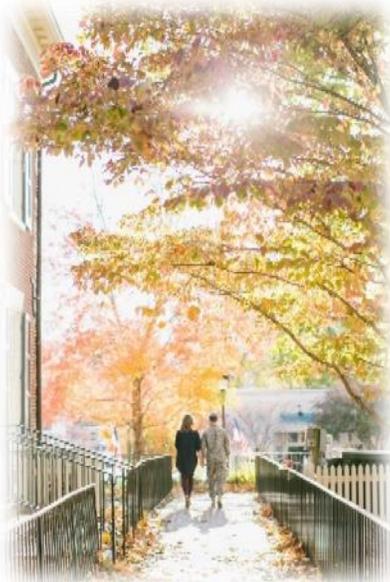
GEORGIA, USA



TREE CITY USA



GEORGIA
MAIN STREET



SITE OF THE FIRST MAJOR US GOLD RUSH



**CITY OF DAHLONEGA
FY 2017 BUDGET**

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City of Dahlonega, Georgia
General Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance

		FY 2015	FY 2016	FY 2016	FY 2017
		Actual	Amended Budget	Projected	Proposed
REVENUES					
	<i>Millage Rate</i>	4.739	5.781	5.781	6.781
Taxes		\$ 2,976,359	\$ 3,115,959	\$ 3,116,279	\$ 3,303,394
Licenses and Permits		229,248	137,500	137,500	137,500
Fines, Fees, and Forfeitures		143,331	130,000	130,000	170,000
Charges for Services		72,400	60,000	60,000	61,000
Intergovernmental		192,987	25,700	26,100	18,600
Interest		5,176	13,000	13,000	10,000
Other		16,356	12,120	12,100	11,600
Total Revenues		<u>3,635,857</u>	<u>3,494,279</u>	<u>3,494,979</u>	<u>3,712,094</u>
EXPENDITURES					
Current					
General Government		1,101,808	1,175,181	1,171,039	1,261,895
Judicial		204,661	176,960	176,863	203,299
Public Safety		3,257	46,200	46,200	202,400
Public Works		1,123,708	1,044,967	1,037,001	1,069,710
Culture and Recreation		39,890	49,170	49,170	42,170
Housing and Development		391,555	415,685	408,800	567,620
Total Expenditures		<u>2,864,879</u>	<u>2,908,163</u>	<u>2,889,073</u>	<u>3,347,094</u>
Excess of Revenues Over Expenditures Before Other Financing Sources (Uses)		770,978	586,116	605,906	365,000
OTHER FINANCING SOURCES (USES)					
Transfers In (Out)					
Multiple Grant Special Revenue Fund		(3,804)	-	-	-
Water and Sewer Enterprise Fund		(284,292)	(189,528)	(189,528)	(90,000)
Appropriations From Fund Balance		-	-	-	-
Streetscape Capital Project Fund		(184,000)	(150,000)	(150,000)	(223,128)
Capital Projects Fund		-	(51,319)	(51,319)	(328,000)
Council Contingency		-	-	-	(200,000)
Total Other Financing Sources (Uses)		<u>(472,096)</u>	<u>(390,847)</u>	<u>(390,847)</u>	<u>(841,128)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses		298,882	195,269	215,059	(476,129)
Fund Balance October 1		<u>3,509,705</u>	<u>3,808,587</u>	<u>3,808,587</u>	<u>4,023,646</u>
Fund Balance September 30		<u>\$ 3,808,587</u>	<u>\$ 4,003,856</u>	<u>\$ 4,023,646</u>	<u>\$ 3,547,518</u>

City of Dahlonega, Georgia
General Fund
Schedule of Revenues

	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Projected	FY 2017 Proposed
Taxes				
General Property Taxes				
Property Tax	\$ 837,520	\$ 1,020,473	\$ 1,020,400	\$ 1,194,904
Real Estate Transfer Tax	20,582	14,500	14,000	14,500
Motor Vehicle Tax	12,178	10,000	10,000	7,890
Motor Vehicle TAVT	173,760	135,000	135,000	140,000
Cost, Penalties, & Interest	11,510	6,000	6,000	6,000
Total General Property Taxes	<u>1,055,550</u>	<u>1,185,973</u>	<u>1,185,400</u>	<u>1,363,294</u>
Local Option Sales Tax	800,988	775,000	775,000	770,000
Franchise Tax	528,287	536,340	536,340	532,600
Insurance Premium Tax	282,726	302,046	302,046	300,000
Alcoholic Beverage Excise Tax	193,583	190,000	190,000	190,000
Excise Tax on Energy	6,057	7,000	7,000	7,500
Occupational Tax	109,168	119,600	120,493	140,000
Total Taxes	<u>2,976,359</u>	<u>3,115,959</u>	<u>3,116,279</u>	<u>3,303,394</u>
Licenses and Permits				
Alcohol Licenses	103,408	101,800	101,800	101,800
Building Permits	125,840	35,700	35,700	35,700
Total Licenses and Permits	<u>229,248</u>	<u>137,500</u>	<u>137,500</u>	<u>137,500</u>
Fines, Fees and Forfeitures				
	<u>143,331</u>	<u>130,000</u>	<u>130,000</u>	<u>170,000</u>
Charges for Services				
Cemetery	72,400	60,000	60,000	61,000
Other	-	-	-	-
Total Charges for Services	<u>72,400</u>	<u>60,000</u>	<u>60,000</u>	<u>61,000</u>
Intergovernmental	<u>192,987</u>	<u>25,700</u>	<u>26,100</u>	<u>18,600</u>
Interest	<u>5,176</u>	<u>13,000</u>	<u>13,000</u>	<u>10,000</u>
Other	<u>16,356</u>	<u>12,120</u>	<u>12,100</u>	<u>11,600</u>
Total Revenues	<u>\$ 3,635,857</u>	<u>\$ 3,494,279</u>	<u>\$ 3,494,979</u>	<u>\$ 3,712,094</u>

City of Dahlonega, Georgia
General Fund
 Schedule of Expenditures

	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Projected	FY 2017 Proposed
General Government				
Legislative				
Personal Services	\$ 93,472	\$ 111,670	\$ 111,209	\$ 122,404
Contract Services	39,624	57,090	57,090	64,090
Supplies and Materials	8,013	7,600	7,600	9,200
Total Legislative	141,109	176,360	175,899	195,694
Executive				
Personal Services	199,644	185,410	184,482	204,094
Contract Services	18,276	27,350	27,350	28,050
Supplies and Materials	4,633	3,300	3,300	4,900
Capital Outlay	-	30,000	30,000	-
Total Executive	222,553	246,060	245,132	237,044
Election				
Personal Services	-	3,850	3,850	-
Contract Services	837	11,350	11,350	15,200
Supplies and Materials	-	250	250	250
Total Election	837	15,450	15,450	15,450
Administration				
Personal Services	217,806	294,011	291,562	391,507
Contract Services	466,666	369,000	369,500	363,000
Supplies and Materials	39,289	46,500	46,500	51,200
Capital Outlay	13,548	27,800	26,995	8,000
Total Administration	737,309	737,311	734,557	813,707
Total General Government	1,101,808	1,175,181	1,171,039	1,261,895
Judicial				
Municipal Court				
Personal Services	10,813	42,070	41,773	63,499
Contract Services	181,853	123,890	124,090	128,800
Supplies and Materials	2,007	2,000	2,000	2,000
Payments to Other Agencies	9,988	9,000	9,000	9,000
Total Municipal Court	204,661	176,960	176,863	203,299
Total Judicial	204,661	176,960	176,863	203,299
Public Safety				
Personal Services	-	-	-	-
Contract Services	2,117	46,200	46,200	202,400
Supplies and Materials	1,140	-	-	-
Debt Service	-	-	-	-
Capital Outlay	-	-	-	-
Total Public Safety	3,257	46,200	46,200	202,400

City of Dahlonega, Georgia
General Fund
 Schedule of Expenditures

	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Projected	FY 2017 Proposed
Streets Construction				
Personal Services	461,248	511,610	506,303	706,851
Contract Services	43,549	63,280	62,400	53,080
Supplies and Materials	140,063	157,900	157,900	154,900
Capital Outlay	359,021	179,837	179,837	9,000
Total Streets	1,003,881	912,627	906,440	923,831
Shop				
Personal Services	46,573	56,700	56,079	64,171
Contract Services	4,664	5,360	5,360	5,360
Supplies and Materials	19,976	22,500	22,500	22,500
Capital Outlay	-	-	-	-
Total Shop	71,213	84,560	83,939	92,031
Cemetery				
Personal Services	37,489	37,240	36,082	40,808
Contract Services	1,240	1,690	1,690	1,690
Supplies and Materials	9,885	8,850	8,850	11,350
Capital Outlay	-	-	-	-
Total Cemetery	48,614	47,780	46,622	53,848
Total Public Works	1,123,708	1,044,967	1,037,001	1,069,710
Parks				
Contract Services	9,748	20,100	20,100	20,100
Supplies and Materials	20,883	22,070	22,070	22,070
Capital Outlay	9,259	7,000	7,000	-
Total Parks	39,890	49,170	49,170	42,170
Housing and Development				
Inspection, Planning, and Enforcement				
Personal Services	181,408	205,700	198,815	175,981
Contract Services	22,228	18,950	18,950	56,500
Supplies and Materials	8,806	9,875	9,875	9,875
Capital Outlay	21,963	-	-	-
Total Inspection, Planning, Enforcement	234,405	234,525	227,640	242,356
Downtown Development Authority				
Payments to Other Agencies	157,150	181,160	181,160	325,264
Total Housing and Development	391,555	415,685	408,800	567,620
Interfund Transfers	472,096	390,847	390,847	641,128
Appropriation From Fund Balance	-	-	-	-
Contingency	-	-	-	200,000
Total Expenditures Net of Transfers	\$ 3,336,975	\$ 3,299,010	\$ 3,279,920	\$ 4,188,222

CITY OF DAHLONEGA, GEORGIA
Grant Fund
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE

	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Projected	FY 2017 Proposed
REVENUES				
Safety Grant	\$ 9,734	\$ 12,000	\$ 12,000	\$ -
Wellness Grant	6,000	5,000	5,000	-
GA Council for the Arts Grant	20,000	-	-	-
GEFA Charge Station Grant	3,804	-	-	-
Interest	-	-	-	-
Total Revenues	<u>39,538</u>	<u>17,000</u>	<u>17,000</u>	<u>-</u>
EXPENDITURES				
Safety Grant	9,734	12,000	12,000	-
Wellness Grant	5,040	5,000	5,000	-
GA Council for the Arts Grant	20,000	-	-	-
GEFA Charge Station Grant	7,608	-	-	-
Total Expenditures	<u>42,382</u>	<u>17,000</u>	<u>17,000</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers In (Out)				
Streetscape Capital Projects Fund	(32,320)	-	-	-
Operating Transfer In/(Out)	3,804	-	-	-
Total Other Financing Sources/(Uses)	<u>(28,516)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess/(Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(31,360)	-	-	-
Fund Balance October 1	<u>32,085</u>	<u>725</u>	<u>725</u>	<u>725</u>
Fund Balance September 30	<u>\$ 725</u>	<u>\$ 725</u>	<u>\$ 725</u>	<u>\$ 725</u>

CITY OF DAHLONEGA, GEORGIA
Hotel/Motel Tax Fund
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE

	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Projected	FY 2017 Proposed
REVENUES				
Hotel / Motel tax	\$ 205,626	\$ 210,000	\$ 210,000	\$ 210,000
Total Revenues	<u>205,626</u>	<u>210,000</u>	<u>210,000</u>	<u>210,000</u>
EXPENDITURES				
Pur. Services - Tourism	205,626	210,000	210,000	210,000
Total Expenditures	<u>\$ 205,626</u>	<u>\$ 210,000</u>	<u>\$ 210,000</u>	<u>\$ 210,000</u>
Excess/(Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-	-	-	-
Fund Balance October 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance September 30	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CITY OF DAHLONEGA, GEORGIA
General Government Capital Projects Fund
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE

	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Projected	FY 2017 Proposed
OTHER FINANCING SOURCES				
Transfer from General Fund	\$ -	\$ 51,319	\$ 51,319	\$ 328,000
Total Other Financing Sources	<u>-</u>	<u>51,319</u>	<u>51,319</u>	<u>328,000</u>
EXPENDITURES				
Capital Projects**	-	51,319	-	328,000
Total Expenditures	<u>\$ -</u>	<u>\$ 51,319</u>	<u>\$ -</u>	<u>\$ 328,000</u>
Excess/(Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-	-	51,319	-
Fund Balance October 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>51,319</u>
Fund Balance September 30	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 51,319</u></u>	<u><u>\$ 51,319</u></u>

****Capital Projects:**

Street Paving (LMIG Match)	\$ 60,000
Fire Ladder Truck	50,000
Compact Track Loader (Streets)	70,000
4-Door Pickup Truck 4x4 (Streets)	28,000
Pickup Truck 4x4 (Shop)	25,000
Stormwater Projects	60,000
Cemetery Columbarium (FY2017 Design)	10,000
Bridge Maintenance Program	25,000
	<u><u>\$ 328,000</u></u>

CITY OF DAHLONEGA, GEORGIA
Streetscape Capital Projects Fund
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE

	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Projected	FY 2017 Proposed
REVENUES				
I TE Pedestrian and Landscape (9104)	\$ -	\$ 101,000	\$ -	\$ -
I Congressional Allocation (8912)	-	293,391	-	-
I FHWA Trans (8912)	-	31,054	-	-
II GA DOT TE Grant 2010 (10681)	-	500,000	-	500,000
III TIGER VI Grant	-	5,100,000	-	-
GDOT Local Maintenance & Improvement Grant (LMIG)	-	-	-	450,000
Total Revenues	<u>-</u>	<u>6,025,445</u>	<u>-</u>	<u>950,000</u>
EXPENDITURES				
Professional Fees & Project Expenditures	76,903	-	275,972	-
I Construction Utility Relocation	-	250,000	-	-
I Construction ROW	65,917	54,000	-	-
I Construction TE Pedestrian and Landscape (9104)	-	-	-	-
I Construction Local Funds	15,625	1,300,000	-	-
I Construction FHWA Trans (8912)	-	-	-	-
I Construction Congressional Allocation (8912)	-	-	-	-
II Construction GA DOT TE Grant 2010 (10681)	-	1,745,000	-	-
II Construction Local	-	-	-	-
III TIGER VI	-	5,610,000	-	-
Streetscape Lite	-	-	-	1,450,000
Total Expenditures	<u>158,445</u>	<u>8,959,000</u>	<u>275,972</u>	<u>1,450,000</u>
OTHER FINANCING SOURCES (USES)				
Transfers In/Out				
Multiple Grant Fund	32,320	-	-	-
General Fund	184,000	150,000	150,000	223,128
Total Other Financing Sources (Uses)	<u>216,320</u>	<u>150,000</u>	<u>150,000</u>	<u>223,128</u>
Excess/(Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	57,875	(2,783,555)	(125,972)	(276,872)
Fund Balance October 1	<u>344,969</u>	<u>402,844</u>	<u>402,844</u>	<u>276,872</u>
Fund Balance September 30	<u>\$ 402,844</u>	<u>\$ (2,380,711)</u>	<u>\$ 276,872</u>	<u>\$ -</u>

CITY OF DAHLONEGA, GEORGIA
SPLOST Capital Projects Fund
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE

	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Projected	FY 2017 Proposed
REVENUES				
SPLOST Revenues	\$ 508,468	\$ 468,000	\$ 494,000	\$ 488,428
SPLOST Interest	358	150	1,300	200
Total Revenues	<u>508,826</u>	<u>468,150</u>	<u>495,300</u>	<u>488,628</u>
OTHER FINANCING SOURCES (USES)				
Transfers Out				
Water & Sewer Fund	<u>(313,240)</u>	<u>(480,000)</u>	<u>(624,457)</u>	<u>(802,218)</u>
Excess/ (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	195,586	(11,850)	(129,157)	(313,590)
Fund Balance October 1	<u>247,161</u>	<u>442,747</u>	<u>442,747</u>	<u>313,590</u>
Fund Balance September 30	<u>\$ 442,747</u>	<u>\$ 430,897</u>	<u>\$ 313,590</u>	<u>\$ -</u>

SPLOST funds currently dedicated to wastewater treatment plant upgrade.

City of Dahlonega, Georgia
Water & Sewer Enterprise Fund

SCHEDULE OF REVENUES, EXPENSES, AND CHANGE IN NET ASSETS

	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Projected	FY 2017 Proposed
OPERATING REVENUES				
Charges for Services				
Water Sales	\$ 2,204,955	\$ 2,430,000	\$ 2,430,000	\$ 2,524,010
Sewer Charges	1,607,254	1,740,000	1,740,000	1,808,730
Connection Fees	556,400	322,000	323,325	200,000
Other	5,388	20,800	21,200	16,000
Total Operating Revenues	<u>4,373,997</u>	<u>4,512,800</u>	<u>4,514,525</u>	<u>4,548,740</u>
OPERATING EXPENSES				
Personal Services	1,012,176	1,114,270	1,101,651	1,315,463
Contract Services	301,193	420,750	419,420	432,060
Supplies and Materials	713,357	734,550	734,550	744,050
	<u>2,026,726</u>	<u>2,269,570</u>	<u>2,255,621</u>	<u>2,491,573</u>
Depreciation	1,692,913	1,768,427	1,768,427	1,768,427
Total Operating Expenses	<u>3,719,639</u>	<u>4,037,997</u>	<u>4,024,048</u>	<u>4,260,000</u>
Operating Income (Loss)	<u>654,358</u>	<u>474,803</u>	<u>490,477</u>	<u>288,740</u>
NON-OPERATING REVENUES				
Interest Revenue	95,659	6,500	6,500	15,000
GEFA Loan Proceeds	-	-	-	1,634,000
Gain (Loss) on Sale of Assets	(79,935)	-	-	-
Total Non-Operating Revenues	<u>15,724</u>	<u>6,500</u>	<u>6,500</u>	<u>1,649,000</u>
NON-OPERATING EXPENSES				
Capital	-	3,740,000	3,740,000	1,848,500
Debt Service (excludes principal)	1,948,019	1,137,271	1,235,784	1,397,828
Total Non-Operating Expenses	<u>1,948,019</u>	<u>4,877,271</u>	<u>4,975,784</u>	<u>3,246,328</u>
Net Income (Loss) Before Transfers	(1,277,937)	(4,395,968)	(4,478,806)	(1,308,588)
TRANSFERS IN (OUT)				
General Fund	284,292	189,528	189,528	90,000
SPLOST	313,240	480,000	494,000	802,218
Total Transfers In (Out)	<u>597,532</u>	<u>669,528</u>	<u>683,528</u>	<u>892,218</u>
Change in Net Assets	(680,405)	(3,726,440)	(3,795,278)	(416,370)
Add Back Capital (net of loan proceeds)	-	3,740,000	3,740,000	214,500
Unrestricted Net Assets, October 1	6,057,619	5,377,214	5,377,214	5,321,936
Unrestricted Net Assets, September 30	<u>\$ 5,377,214</u>	<u>\$ 5,390,774</u>	<u>\$ 5,321,936</u>	<u>\$ 5,120,065</u>

City of Dahlonega, Georgia
Water & Sewer Enterprise Fund
Schedule of Expenditures

	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Projected	FY 2017 Proposed
Reservoir Maintenance				
Personal Services	\$ -	\$ -	\$ -	\$ -
Contract Services	-	6,000	6,000	11,000
Supplies and Materials	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay	-	-	-	15,000
Total Reservoir Maintenance	<u>-</u>	<u>6,000</u>	<u>6,000</u>	<u>26,000</u>
Reservoir				
Personal Services	-	-	-	-
Contract Services	-	-	-	-
Supplies and Materials	-	-	-	-
Debt Service	167,582	164,335	164,335	160,684
Capital Outlay	-	-	-	-
Total Reservoir	<u>167,582</u>	<u>164,335</u>	<u>164,335</u>	<u>160,684</u>
Water Treatment				
Personal Services	354,938	357,870	352,869	349,795
Contract Services	113,825	123,780	123,780	99,080
Supplies and Materials	287,193	284,350	284,350	289,750
Debt Service	1,648,185	880,676	977,901	1,039,696
Capital Outlay	-	65,000	65,000	21,500
Total Water Treatment	<u>2,404,141</u>	<u>1,711,676</u>	<u>1,803,900</u>	<u>1,799,821</u>
Distribution & Collection				
Personal Services	368,568	425,440	422,836	574,392
Contract Services	75,246	99,410	99,034	122,220
Supplies and Materials	155,565	184,200	184,200	186,700
Debt Service	53,453	45,300	50,542	53,768
Capital Outlay	-	330,000	330,000	23,000
Total Distribution & Collection	<u>652,832</u>	<u>1,084,350</u>	<u>1,086,612</u>	<u>960,080</u>
Sewer Treatment				
Personal Services	217,744	254,560	250,525	306,157
Contract Services	83,049	123,200	123,106	130,400
Supplies and Materials	202,111	203,300	203,300	206,300
Debt Service	69,074	38,750	43,006	45,681
Capital Outlay	-	-	-	-
Total Sewer Treatment	<u>571,978</u>	<u>619,810</u>	<u>619,936</u>	<u>688,538</u>
Sewer Lift Station				
Personal Services	70,926	76,400	75,421	85,119
Contract Services	29,073	68,360	67,500	69,360
Supplies and Materials	68,488	62,700	62,700	61,300
Debt Service	9,725	8,210	-	-
Capital Outlay	-	35,000	35,000	-
Total Sewer Lift Station	<u>178,212</u>	<u>250,670</u>	<u>240,621</u>	<u>215,779</u>
Capital Projects**	<u>-</u>	<u>3,310,000</u>	<u>3,310,000</u>	<u>1,789,000</u>

City of Dahlonega, Georgia
Water & Sewer Enterprise Fund
 Schedule of Expenditures

	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Projected	FY 2017 Proposed
Debt Service - Capital Projects	-	-	-	98,000
Depreciation				
Water Depreciation	1,204,820	1,276,430	1,276,430	1,276,430
Sewer Depreciation	488,093	491,997	491,997	491,997
Total Depreciation	<u>1,692,913</u>	<u>1,768,427</u>	<u>1,768,427</u>	<u>1,768,427</u>
Transfers/ Appropriated Net Assets				
Transfers In - Reservoir	(284,292)	(189,528)	(189,528)	(90,000)
Transfers In - SPLOST	(313,240)	(480,000)	(494,000)	(802,218)
Appropriated Net Assets	-	(3,726,440)	(3,795,278)	(416,370)
Total Transfers/ Appr Net Assets	<u>(597,532)</u>	<u>(4,395,968)</u>	<u>(4,478,806)</u>	<u>(1,308,588)</u>
Total Expenditures	<u>\$ 5,070,126</u>	<u>\$ 4,519,300</u>	<u>\$ 4,521,025</u>	<u>\$ 6,197,740</u>

****Capital Projects:**

Waste Water Treatment Plant Upgrade	\$ 3,310,000	\$ -
Water Main Replacement - Skyline Drive		1,634,000
Reservoir Parking Area/Dock Improvements		30,000
Lift Station Improvements/Pump Replacements		100,000
Meter Replacement Program		25,000
	<u>\$ 3,310,000</u>	<u>\$ 1,789,000</u>

City of Dahlonega, Georgia
Solid Waste Enterprise Fund
REVENUE & EXPENSE SUMMARY

	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Projected	FY 2017 Proposed
OPERATING REVENUES				
Charges for Services				
Sanitation & Recycle Fees	\$ 609,243	\$ 663,000	\$ 658,000	\$ 872,762
OPERATING EXPENSES				
Cost of Sales and Services				
Contract Services	173,315	198,900	198,341	224,439
Supplies and Materials	76,664	71,650	71,350	71,350
Total Cost of Sales and Services	249,979	270,550	269,691	295,789
Personal Services	392,189	449,256	448,522	516,113
*Depreciation & Capital	68,728	171,903	171,903	91,860
Total Operating Expenses	710,896	891,709	890,116	903,762
Operating Income (Loss)	(101,653)	(228,709)	(232,116)	(31,000)
NON-OPERATING REVENUES				
Interest Revenue	142	-	-	-
Miscellaneous Revenue	2,271	1,000	1,000	1,000
Total Non-Operating Revenues	2,413	1,000	1,000	1,000
Change in Net Assets	(99,240)	(227,709)	(231,116)	(30,000)
Add Back Capital	-		110,043	30,000
Unrestricted Net Assets, October 1	548,244	449,004	449,004	327,931
Unrestricted Net Assets, September 30	\$ 449,004	\$ 221,295	\$ 327,931	\$ 327,931

CITY OF DAHLONEGA, GEORGIA
Downtown Development Authority
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE

	FY 2015 Actual	FY 2016 Amended Budget	FY 2016 Projected	FY 2017 Proposed
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-
Interest	194	150	150	150
Contributions	975	1,000	1,190	-
Other (Film and Parking)	290	6,800	6,800	6,000
Total Revenues	<u>1,459</u>	<u>7,950</u>	<u>8,140</u>	<u>6,150</u>
EXPENDITURES				
DDA Administration	140,999	150,365	150,124	233,464
DDA Programs and Projects	39,998	42,400	42,400	75,500
Dahlonega 2000	21,503	-	-	-
Film	-	19,550	19,550	15,750
Parking	-	4,500	4,500	6,700
Total Expenditures	<u>202,500</u>	<u>216,815</u>	<u>216,574</u>	<u>331,414</u>
Excess/ (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(201,041)	(208,865)	(208,434)	(325,264)
Transfer From General Fund	<u>157,150</u>	<u>181,160</u>	<u>181,160</u>	<u>325,264</u>
Excess/(Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(43,891)	(27,705)	(27,274)	-
Fund Balance October 1	<u>127,078</u>	<u>83,187</u>	<u>83,187</u>	<u>55,913</u>
Fund Balance September 30	<u>\$ 83,187</u>	<u>\$ 55,482</u>	<u>\$ 55,913</u>	<u>\$ 55,913</u>