



CITY OF DAHLONEGA

City Council Special Called Agenda

August 19, 2024, 4:00 PM

Gary McCullough Chambers, Dahlongega City Hall

In compliance with the Americans with Disabilities Act, those requiring accommodation for Council meetings should notify the City Clerk's Office at least 24 hours prior to the meeting at 706-864-6133.

Vision – Dahlongega will be the most welcoming, thriving, and inspiring community in North Georgia

Mission Statement - Dahlongega, a City of Excellence, will provide quality services through ethical leadership and fiscal stability, in full partnership with the people who choose to live, work, and visit. Through this commitment, we respect and uphold our rural Appalachian setting to honor our thriving community of historical significance, academic excellence, and military renown.

CALL TO ORDER AND WELCOME

APPROVAL OF AGENDA

NEW BUSINESS

1. FY2025 Budget and Capital Improvements Program

Allison Martin, City Manager

2. 2025 Tax Digest and Millage Rate

Allison Martin, City Manager

ADJOURNMENT

Guideline Principles - The City of Dahlongega will be an open, honest, and responsive city that balances preservation and growth and delivers quality services fairly and equitably by being good stewards of its resources. To ensure the vibrancy of our community, Dahlongega commits to Transparency and Honesty, Dedication and Responsibility, Preservation and Sustainability, Safety and Welfare ...for ALL!



City Council Agenda Memo

DATE: August 18, 2024
TITLE: FY2025 Budget and Capital Improvements Program
PRESENTED BY: Allison Martin, City Manager

AGENDA ITEM DESCRIPTION:

Resolution to adopt the Fiscal Year 2024 (FY2024) Budget for the City and the FY2025 Capital Improvements Program

HISTORY/PAST ACTION:

On July 8, 2022, the City Manager presented the proposed FY2025 Budget for all funds of the City. Also presented was the related Capital Improvement Program for SPLOST, TSPLOST, General Government, Water and Sewer, Solid Waste, and Stormwater capital. The required public hearing was held on August 5, 2024.

FINANCIAL IMPACT:

As required by Georgia code, a balanced budget is adopted to assure sound governmental operations in order to plan the financing of services for the residents. The budget presents anticipated revenues and other financial resources for each fund and proposed expenditures or expenses for the City's fiscal year that begins October 1, 2024.

RECOMMENDATION:

To adopt the FY2025 Budget for each fund and approve the Five-Year Capital Improvement Program

SUGGESTED MOTIONS:

n/a

ATTACHMENTS:

Resolution 2024-0

FY2025 Budget Resolution Attachment A

RESOLUTION 2024-04
FISCAL YEAR 2025 BUDGET AND CAPITAL IMPROVEMENT PROGRAM
RESOLUTION

A RESOLUTION TO ADOPT THE FISCAL YEAR 2025 BUDGET FOR EACH FUND OF THE CITY OF DAHLONEGA, GEORGIA, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES/EXPENSES, ADOPTING THE SEVERAL ITEMS OF REVENUE ANTICIPATIONS, AND PROHIBITING EXPENDITURES OR EXPENSES FROM EXCEEDING THE ACTUAL FUNDING AVAILABLE, AND TO ADOPT THE FISCAL YEAR 2025 CAPITAL IMPROVEMENT PROGRAM.

WHEREAS, sound governmental operations require a budget in order to plan the financing of services for the residents of the City of Dahlonega; and

WHEREAS, Title 36, Chapter 81, Article 1 of the Official Code of Georgia Annotated (OCGA) requires a balanced budget for the City’s fiscal year, which runs from October 1st through September 30th of each year; and

WHEREAS, the Mayor and City Council of the City of Dahlonega have reviewed the proposed FY 2025 budget and the capital improvement program as presented by the City Manager; and

WHEREAS, each of these funds is a balanced budget, so that anticipated revenues and other financial resources for each fund equal the proposed expenditures or expenses; and

WHEREAS, the Mayor and City Council wish to adopt the proposal as the Fiscal Year 2025 Annual Budget, effective from October 1, 2024 through September 30, 2025 and the Fiscal Year 2025 Capital Improvement Program.

NOW THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of Dahlonega, Georgia as follows:

Section 1. That the proposed Fiscal Year 2025 Budget and Capital Improvement Program presented on “Attachment A”, attached hereto and incorporated herein as a part of this Resolution, is hereby adopted as the budget for the City of Dahlonega, Georgia for Fiscal Year 2025, which begins October 1, 2024, and ends on September 30, 2025.

Section 2. That the several items of revenues, other financial resources and sources of cash shown in the budget for each fund, in the amounts shown anticipated, are hereby adopted, and that the several amounts shown in the budget for each fund as proposed expenditures or expenses, and uses of cash are hereby appropriated to the departments named in each fund.

Section 3. That the “legal level of control” as defined in OCGA §36-81 is set at the departmental level, meaning that the City Finance Director, in her capacity as Budget Officer, is

authorized to move appropriations from one line item to another within a department, but under no circumstances may expenditures or expenses exceed the amount appropriated for a department without a further Budget amendment approved by the Mayor and City Council.

Section 4. That all appropriations shall lapse at the end of the fiscal year.

Section 5. That this Resolution shall be and remain in full force and effect from and after its date of adoption.

ADOPTED this ___ day of _____, 2024.

CITY OF DAHLONEGA, GEORGIA

By: _____
JoAnne Taylor, Mayor

Attest:

Sarah Waters, City Clerk

Fund: 100 GENERAL FUND

Calculations as of 09/30/2024

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2023-24 ACTIVITY THRU 09/30/24	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 FINANCE BUDGET	2024-25 CITY MANAGER BUDGET	2024-25 FINANCE % CHANGE
ESTIMATED REVENUES						
Dept 0000 - NON DEPARTMENTAL						
GENERAL PROPERTY TAXES						
100.0000.31.1100	PROPERTY TAX - REAL & PERSONAL	1,129,803	1,147,869	1,178,723	1,178,723	2.69
100.0000.31.1200	PROPERTY TAX - PRIOR YEAR	17,455	6,000	10,000	20,000	66.67
100.0000.31.1310	PROPERTY TAX - MOTOR VEHICLE	3,123	4,000	3,800	3,800	(5.00)
100.0000.31.1315	MOTOR VEHICLE TAVT	86,864	121,000	80,000	86,000	(33.88)
100.0000.31.1316	ALTERNATIVE AD VALOREM TAX (AAVT)	1,076	1,297	1,200	1,200	(7.48)
100.0000.31.1320	PROPERTY TAX - MOBILE HOME	207	100	200	200	100.00
100.0000.31.1600	REAL ESTATE TRANSFER TAXES (INTAN	39,082	40,000	25,000	29,737	(37.50)
100.0000.31.1710	FRANCHISE TAXES - ELECTRIC	491,377	470,023	490,000	490,000	4.25
100.0000.31.1730	FRANCHISE TAXES - GAS	72,116	67,000	53,000	53,000	(20.90)
100.0000.31.1750	FRANCHISE TAXES - CABLE TV	15,139		7,500	7,500	
100.0000.31.1760	FRANCHISE TAXES - TELEPHONE	7,647	21,000	7,500	7,500	(64.29)
GENERAL PROPERTY TAXES		1,863,889	1,878,289	1,856,923	1,856,923	(1.14)
GENERAL SALES AND USE TAXES						
100.0000.31.3100	LOST (LOCAL OPTION SALES TAXES)	1,176,131	1,430,000	1,482,000	1,482,000	3.64
GENERAL SALES AND USE TAXES		1,176,131	1,430,000	1,482,000	1,482,000	3.64
SELECTIVE SALES AND USES TAXES						
100.0000.31.4200	ALCOHOLIC BEVERAGE EXCISE TAXES	199,206	215,000	150,000	150,000	(30.23)
100.0000.31.4500	ENERGY EXCISE TAXES	10,683	9,600	8,000	8,000	(16.67)
SELECTIVE SALES AND USES TAXES		209,889	224,600	158,000	158,000	(29.65)
ALCOHOLIC BEVERAGES LICENSES						
100.0000.32.1110	ALCOHOLIC BEV LICENSES - BEER	46,300	45,000	45,000	45,000	
100.0000.32.1120	ALCOHOLIC BEV LICENSES - WINE	50,250	46,000	50,000	50,000	8.70
100.0000.32.1130	ALCOHOLIC BEV LICENSES - LIQUOR	49,825	45,000	50,000	50,000	11.11
100.0000.32.1140	ALCOHOLIC BEV LICENSES - SERVERS	5,325	42,000	6,000	6,000	(85.71)
ALCOHOLIC BEVERAGES LICENSES		151,700	178,000	151,000	151,000	(15.17)
BUSINESS TAXES						
100.0000.31.6100	BUSINESS AND OCCUPATION TAXES	114,787	110,000	110,000	110,000	
100.0000.31.6200	INSURANCE PREMIUM TAXES	667,217	545,247	650,000	650,000	19.21
100.0000.31.6300	FINANCIAL INSTITUTIONS TAXES	45,454	50,000	45,000	45,000	(10.00)
BUSINESS TAXES		827,458	705,247	805,000	805,000	14.14
PENALTIES AND INTEREST						
100.0000.31.9100	PENALTIES & INTEREST - PROPERTY TA	3,460	1,200	2,500	2,500	108.33
PENALTIES AND INTEREST		3,460	1,200	2,500	2,500	108.33
PERMITS AND FEES						
100.0000.32.2200	PERMITS - BUILDINGS AND SIGNS	281,613	66,000	150,000	150,000	127.27
100.0000.32.2210	PERMITS - ZONING AND LAND USE	1,475	1,500	1,000	1,000	(33.33)
100.0000.32.2900	PERMITS - OTHER	6,505	5,000	3,500	3,500	(30.00)
100.0000.32.3300	ST VACATION RENTAL FEES	400	500	200	200	(60.00)
PERMITS AND FEES		289,993	73,000	154,700	154,700	111.92
INTERGOVERNMENTAL REVENUE						
100.0000.33.3000	PAYMENT IN LIEU OF TAXES - FEDERAL	17,092	15,539	13,985	13,985	(10.00)
100.0000.33.9100	GRANT REVENUES	11,032		10,000	10,000	
INTERGOVERNMENTAL REVENUE		28,124	15,539	23,985	23,985	54.35
CHARGES FOR SERVICES						
100.0000.34.1700	INDIRECT COST ALLOCATIONS	625,609	682,483	663,101	663,101	
100.0000.34.1910	ELECTION QUALIFYING FEE	329	650	650	650	
100.0000.34.5410	PARKING CHARGES	15,124	12,000	10,000	10,000	(16.67)

Fund: 100 GENERAL FUND

Calculations as of 09/30/2024

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2023-24 ACTIVITY THRU 09/30/24	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 FINANCE BUDGET	2024-25 CITY MANAGER BUDGET	2024-25 FINANCE % CHANGE
ESTIMATED REVENUES						
Dept 0000 - NON DEPARTMENTAL						
CHARGES FOR SERVICES						
100.0000.34.7910	PARK USE FEES	4,443	6,000	3,000	3,000	(50.00)
100.0000.34.9100	CEMETERY FEES	23,200	24,000	20,000	20,000	(16.67)
100.0000.34.9300	RETURNED CHECK FEES	60	60	60	60	
100.0000.34.9400	ADMINISTRATIVE FEES	6,400	5,000	6,000	6,000	20.00
CHARGES FOR SERVICES		675,165	730,133	702,811	702,811	(3.74)
FINES AND FORFEITURES						
100.0000.35.1170	FINES - MUNICIPAL COURT	157,314	197,702	180,000	180,000	(8.95)
100.0000.35.1900	FINES - TECHNOLOGY FEE	1,416	1,600	1,600	1,600	
FINES AND FORFEITURES		158,730	199,302	181,600	181,600	(8.88)
INVESTMENT INCOME						
100.0000.36.1000	INTEREST REVENUES	111,409	90,000	75,000	7,500	(91.67)
INVESTMENT INCOME		111,409	90,000	75,000	7,500	(91.67)
MISCELLANEOUS REVENUE						
100.0000.38.3000	REIMBURSEMENT FOR DAMAGED PROP	10,709				
100.0000.38.9000	MISCELLANEOUS REVENUES	4,597	3,000	3,000	3,000	
MISCELLANEOUS REVENUE		15,306	3,000	3,000	3,000	
OTHER FINANCIAL SOURCES						
100.0000.39.2100	PROCEEDS FROM SALE OF ASSETS	26,250	20,000	10,000	10,000	(50.00)
100.0000.39.2210	PROPERTY SALES - CEMETERY LOT	12,025	15,000	10,000	10,000	(33.33)
OTHER FINANCIAL SOURCES		38,275	35,000	20,000	20,000	(42.86)
OTHER CHARGES FOR SERVICES						
100.0000.34.6990	OTHER FEES	15,445	15,500	10,000	10,000	(35.48)
OTHER CHARGES FOR SERVICES		15,445	15,500	10,000	10,000	(35.48)
TRANSFERS IN FROM OTHER FUNDS						
100.0000.39.1275	TRANSFERS IN - HOTEL/MOTEL TAX	94,371	105,875	116,300	116,300	9.85
TRANSFERS IN FROM OTHER FUNDS		94,371	105,875	116,300	116,300	9.85
APPROPRIATED FUND BALANCE						
100.0000.39.9100	APPROPRIATED FUND BALANCE			1,371,461	1,000,000	
APPROPRIATED FUND BALANCE				1,371,461	1,000,000	
Totals for dept 0000 - NON DEPARTMENTAL		5,659,345	5,684,685	7,114,280	6,675,319	17.43
TOTAL ESTIMATED REVENUES		5,659,345	5,684,685	7,114,280	6,675,319	17.43
APPROPRIATIONS						
Dept 0000 - NON DEPARTMENTAL						
NON-DEPARTMENTAL						
57-9XXX	CONTINGENCIES		76,536	50,000	65,910	(13.88)
NON-DEPARTMENTAL			76,536	50,000	65,910	(13.88)
TRANSFERS OUT TO OTHER FUNDS						
61-1XXX	INTERFUND TRANSFERS OUT	422,821	461,259	1,050,000	1,050,000	127.64
TRANSFERS OUT TO OTHER FUNDS		422,821	461,259	1,050,000	1,050,000	127.64
Totals for dept 0000 - NON DEPARTMENTAL		422,821	537,795	1,100,000	1,115,910	

Fund: 100 GENERAL FUND

Calculations as of 09/30/2024

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2023-24 ACTIVITY THRU 09/30/24	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 FINANCE BUDGET	2024-25 CITY MANAGER BUDGET	2024-25 FINANCE % CHANGE
APPROPRIATIONS						
Dept 1100 - LEGISLATIVE						
LEGISLATIVE						
51-1XXX PERSONAL SERVICES - SALARIES AND \	98,829	112,140	115,510	115,510	115,510	3.01
51-2XXX PERSONAL SERVICES - EMPLOYEE BEN	21,138	29,594	29,594	25,621	25,621	(13.43)
52-1XXX PURCHASED - PROFESSIONAL SERVICE	123,709	56,038	150,000	150,000	150,000	167.68
52-2XXX PURCHASED - PROPERTY SERVICES	119	600	600	600	600	
52-3XXX OTHER PURCHASED SERVICES	224,923	60,800	67,350	67,350	67,350	10.77
53-1XXX SUPPLIES	3,145	2,900	2,900	3,000	3,000	3.45
UNK_EXP UNK_EXP	6,288	2,450	2,450	2,500	2,500	2.04
54-9XXX CAPITAL OUTLAYS	800					
LEGISLATIVE	478,951	264,522	368,404	364,581	364,581	37.83
Totals for dept 1100 - LEGISLATIVE	478,951	264,522	368,404	364,581	364,581	37.83
Dept 1300 - EXECUTIVE						
EXECUTIVE						
51-1XXX PERSONAL SERVICES - SALARIES AND \	151,282	212,638	183,109	183,109	183,109	(13.89)
51-2XXX PERSONAL SERVICES - EMPLOYEE BEN	22,512	35,227	33,393	32,315	32,315	(8.27)
52-1XXX PURCHASED - PROFESSIONAL SERVICE	228	10,000	10,000	10,000	10,000	
52-2XXX PURCHASED - PROPERTY SERVICES	10,096	996	12,996	12,500	12,500	1,155.02
52-3XXX OTHER PURCHASED SERVICES	18,070	27,850	27,850	27,850	27,850	
53-1XXX SUPPLIES	1,757	1,500	1,500	1,500	1,500	
UNK_EXP UNK_EXP		1,500	1,500	1,500	1,500	
EXECUTIVE	203,945	289,711	270,348	268,774	268,774	(7.23)
Totals for dept 1300 - EXECUTIVE	203,945	289,711	270,348	268,774	268,774	(7.23)
Dept 1400 - ELECTIONS						
ELECTIONS						
52-1XXX PURCHASED - PROFESSIONAL SERVICE		11,000	11,000	11,000	11,000	
52-3XXX OTHER PURCHASED SERVICES		1,600	1,600	1,600	1,600	
53-1XXX SUPPLIES	24					
57-1XXX INTERGOVERNMENTAL	21,821		22,000	22,000	22,000	
ELECTIONS	21,845	12,600	34,600	34,600	34,600	174.60
Totals for dept 1400 - ELECTIONS	21,845	12,600	34,600	34,600	34,600	174.60
Dept 1500 - GENERAL ADMINISTRATION						
GENERAL ADMINISTRATION						
51-1XXX PERSONAL SERVICES - SALARIES AND \	237,284	356,769	285,622	285,622	285,622	(19.94)
51-2XXX PERSONAL SERVICES - EMPLOYEE BEN	79,681	121,226	100,369	114,180	114,180	(5.81)
52-1XXX PURCHASED - PROFESSIONAL SERVICE	377,643	500,000	500,000	500,000	500,000	
52-2XXX PURCHASED - PROPERTY SERVICES	13,296	35,875	36,660	36,660	36,660	2.19
52-3XXX OTHER PURCHASED SERVICES	36,391	62,457	53,007	53,007	53,007	(15.13)
53-1XXX SUPPLIES	27,814	36,100	36,600	36,600	36,600	1.39
UNK_EXP UNK_EXP	71,058	24,000	23,000	23,000	23,000	(4.17)
54-9XXX CAPITAL OUTLAYS	18,666		23,193	23,193	23,193	
GENERAL ADMINISTRATION	861,833	1,136,427	1,058,451	1,072,262	1,072,262	(5.65)
Totals for dept 1500 - GENERAL ADMINISTRATION	861,833	1,136,427	1,058,451	1,072,262	1,072,262	(5.65)
Dept 2650 - MUNICIPAL COURT						
MUNICIPAL COURT						
51-1XXX PERSONAL SERVICES - SALARIES AND \	71,079	93,848	96,440	96,440	96,440	2.76
51-2XXX PERSONAL SERVICES - EMPLOYEE BEN	28,803	38,181	39,075	39,075	39,075	
52-1XXX PURCHASED - PROFESSIONAL SERVICE	114,665	165,000	165,000	165,000	165,000	
52-3XXX OTHER PURCHASED SERVICES	943	3,739	3,339	3,339	3,339	(10.70)

BUDGET REPORT FOR CITY OF DAHLONEGA
 Fund: 100 GENERAL FUND

		Calculations as of 09/30/2024					
GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2023-24 ACTIVITY THRU 09/30/24	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 FINANCE BUDGET	2024-25 CITY MANAGER BUDGET	2024-25 FINANCE % CHANGE	
APPROPRIATIONS							
Dept 2650 - MUNICIPAL COURT							
MUNICIPAL COURT							
53-1XXX SUPPLIES	754	500	750	750	750	50.00	
UNK_EXP UNK_EXP	3,312	900	900	900	900		
57-1XXX INTERGOVERNMENTAL	2,591	500				(100.00)	
MUNICIPAL COURT	222,147	302,668	305,504	305,504	305,504	0.94	
Totals for dept 2650 - MUNICIPAL COURT	222,147	302,668	305,504	305,504	305,504	0.94	
Dept 3200 - POLICE							
POLICE DEPARTMENT							
51-1XXX PERSONAL SERVICES - SALARIES AND \	316,614	390,251	626,003	535,622	478,516	37.25	
51-2XXX PERSONAL SERVICES - EMPLOYEE BEN	108,721	138,792	143,884	143,884	139,515	3.67	
52-1XXX PURCHASED - PROFESSIONAL SERVICE	7,825	22,500	31,500	31,500	31,500	40.00	
52-2XXX PURCHASED - PROPERTY SERVICES	74,471	89,233	170,553	170,553	170,553	91.13	
52-3XXX OTHER PURCHASED SERVICES	11,941	35,206	44,406	44,406	44,406	26.13	
53-1XXX SUPPLIES	30,291	39,500	53,550	53,550	53,550	35.57	
UNK_EXP UNK_EXP	34,405	39,000	50,000	50,000	50,000	28.21	
54-9XXX CAPITAL OUTLAYS		122,000	183,000			(100.00)	
57-1XXX INTERGOVERNMENTAL	124,000	62,000	62,000	62,000	62,000		
POLICE DEPARTMENT	708,268	938,482	1,364,896	1,091,515	1,030,040	16.31	
Totals for dept 3200 - POLICE	708,268	938,482	1,364,896	1,091,515	1,030,040	16.31	
Dept 4100 - PUBLIC WORKS ADMINISTRATION							
PUBLIC WORKS ADMINISTRATION							
51-1XXX PERSONAL SERVICES - SALARIES AND \	125,383	177,932	200,000	167,160	167,160	(6.05)	
51-2XXX PERSONAL SERVICES - EMPLOYEE BEN	24,234	48,962	49,700	30,801	30,801	(37.09)	
52-1XXX PURCHASED - PROFESSIONAL SERVICE	652	16,500	21,500	21,500	21,500	30.30	
52-2XXX PURCHASED - PROPERTY SERVICES	128	2,000	2,000	2,000	2,000		
52-3XXX OTHER PURCHASED SERVICES	3,348	8,100	8,200	8,200	8,200	1.23	
53-1XXX SUPPLIES	1,881	5,500	6,000	6,000	6,000	9.09	
UNK_EXP UNK_EXP	3,734	1,500	2,500	2,500	2,500	66.67	
54-9XXX CAPITAL OUTLAYS	3,798						
PUBLIC WORKS ADMINISTRATION	163,158	260,494	289,900	238,161	238,161	(8.57)	
Totals for dept 4100 - PUBLIC WORKS ADMINISTRATION	163,158	260,494	289,900	238,161	238,161	(8.57)	
Dept 4200 - STREETS							
STREETS							
51-1XXX PERSONAL SERVICES - SALARIES AND \	533,541	702,419	766,000	654,772	691,419	(6.78)	
51-2XXX PERSONAL SERVICES - EMPLOYEE BEN	279,243	300,051	342,000	326,842	326,842	8.93	
52-1XXX PURCHASED - PROFESSIONAL SERVICE	29,190	46,000	89,000	89,000	89,000	93.48	
52-2XXX PURCHASED - PROPERTY SERVICES	104,081	34,000	50,000	50,000	50,000	47.06	
52-3XXX OTHER PURCHASED SERVICES	7,698	39,700	43,200	43,200	43,200	8.82	
53-1XXX SUPPLIES	182,445	215,000	223,000	223,000	223,000	3.72	
UNK_EXP UNK_EXP	19,441	13,000	20,000	20,000	20,000	53.85	
54-9XXX CAPITAL OUTLAYS	749		10,000	10,000	10,000		
57-3XXX PAYMENTS TO OTHERS	229						
STREETS	1,156,617	1,350,170	1,543,200	1,416,814	1,453,461	4.94	
Totals for dept 4200 - STREETS	1,156,617	1,350,170	1,543,200	1,416,814	1,453,461	4.94	
Dept 4900 - MAINTENANCE AND SHOP							
MAINTENANCE AND SHOP							
51-1XXX PERSONAL SERVICES - SALARIES AND \	36,166	46,128	50,000	46,492	46,492		
51-2XXX PERSONAL SERVICES - EMPLOYEE BEN	18,126	41,120	32,200	21,251	21,251	(48.32)	

		Calculations as of 09/30/2024						
GL NUMBER		2023-24	2023-24	2024-25	2024-25	2024-25	2024-25	2024-25
AND		ACTIVITY	ORIGINAL	DEPT REQUESTED	FINANCE	CITY MANAGER	FINANCE	
ACCOUNT CLASSIFICATION DESCRIPTION		THRU 09/30/24	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	% CHANGE
APPROPRIATIONS								
Dept 4900 - MAINTENANCE AND SHOP								
MAINTENANCE AND SHOP								
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	80	2,100	2,000	2,000	2,000	2,000	(4.76)
52-2XXX	PURCHASED - PROPERTY SERVICES	253	1,000	1,000	1,000	1,000	1,000	
52-3XXX	OTHER PURCHASED SERVICES	865	3,500	3,000	3,000	3,000	3,000	(14.29)
53-1XXX	SUPPLIES	21,903	29,000	29,000	29,000	29,000	29,000	
UNK_EXP	UNK_EXP	1,097	4,500	3,000	3,000	3,000	3,000	(33.33)
	MAINTENANCE AND SHOP	78,490	127,348	120,200	105,743	105,743	105,743	(16.97)
Totals for dept 4900 - MAINTENANCE AND SHOP		78,490	127,348	120,200	105,743	105,743	105,743	(16.97)
Dept 4950 - CEMETERY								
CEMETERY								
51-1XXX	PERSONAL SERVICES - SALARIES AND \	29,378	28,351	33,500	35,986	35,986	35,986	26.93
51-2XXX	PERSONAL SERVICES - EMPLOYEE BEN	14,718	17,073	19,200	19,392	19,392	19,392	13.58
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	43,118	51,630	2,000	2,000	2,000	2,000	(96.13)
52-2XXX	PURCHASED - PROPERTY SERVICES	1,112	2,000	5,000	5,000	5,000	5,000	150.00
52-3XXX	OTHER PURCHASED SERVICES	375	1,500	1,500	1,500	1,500	1,500	
53-1XXX	SUPPLIES	5,912	8,500	9,500	9,500	9,500	9,500	11.76
UNK_EXP	UNK_EXP	474	3,000	3,000	3,000	3,000	3,000	
	CEMETERY	95,087	112,054	73,700	76,378	76,378	76,378	(31.84)
Totals for dept 4950 - CEMETERY		95,087	112,054	73,700	76,378	76,378	76,378	(31.84)
Dept 6200 - PARKS								
PARKS								
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	7,245	12,000	28,000	28,000	28,000	28,000	133.33
52-2XXX	PURCHASED - PROPERTY SERVICES	3,828	6,000	9,000	9,000	9,000	9,000	50.00
52-3XXX	OTHER PURCHASED SERVICES	1,279	500					(100.00)
53-1XXX	SUPPLIES	33,602	48,000	55,000	55,000	55,000	55,000	14.58
UNK_EXP	UNK_EXP	2,548	3,000	5,000	5,000	5,000	5,000	66.67
	PARKS	48,502	69,500	97,000	97,000	97,000	97,000	39.57
Totals for dept 6200 - PARKS		48,502	69,500	97,000	97,000	97,000	97,000	39.57
Dept 7400 - COMMUNITY DEVELOPMENT								
COMMUNITY DEVELOPMENT								
51-1XXX	PERSONAL SERVICES - SALARIES AND \	48,386	55,821	57,494	57,494	57,494	57,494	3.00
51-2XXX	PERSONAL SERVICES - EMPLOYEE BEN	24,329	77,003	32,263	32,263	32,263	32,263	(58.10)
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	332,685	115,000	379,170	379,170	379,170	379,170	229.71
52-2XXX	PURCHASED - PROPERTY SERVICES	96	7,560	4,300	4,300	4,300	4,300	(43.12)
52-3XXX	OTHER PURCHASED SERVICES	2,641	17,230	7,900	7,900	7,900	7,900	(54.15)
53-1XXX	SUPPLIES	3,772	7,800	5,950	5,950	5,950	5,950	(23.72)
UNK_EXP	UNK_EXP	553	2,500	1,000	1,000	1,000	1,000	(60.00)
54-9XXX	CAPITAL OUTLAYS	3,447						
	COMMUNITY DEVELOPMENT	415,909	282,914	488,077	488,077	488,077	488,077	72.52
Totals for dept 7400 - COMMUNITY DEVELOPMENT		415,909	282,914	488,077	488,077	488,077	488,077	72.52
TOTAL APPROPRIATIONS		4,877,573	5,684,685	7,114,280	6,675,319	6,696,056	6,696,056	17.43
NET OF REVENUES/APPROPRIATIONS - FUND 100		781,772						
BEGINNING FUND BALANCE		5,181,333	5,181,333	5,963,105	5,963,105	5,963,105	5,963,105	
ENDING FUND BALANCE		5,963,105	5,181,333	5,963,105	5,963,105	5,963,105	5,963,105	

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	Calculations as of 09/30/2024		2024-25 DEPT REQUESTED BUDGET	2024-25 FINANCE BUDGET	2024-25 CITY MANAGER BUDGET	2024-25 FINANCE % CHANGE	
	2023-24 ACTIVITY THRU 09/30/24	2023-24 ORIGINAL BUDGET					
ESTIMATED REVENUES							
Dept 0000 - NON DEPARTMENTAL							
CHARGES FOR SERVICES							
230.0000.34.5410	PARKING CHARGES	1,134	300	1,500	1,500	1,500	400.00
	CHARGES FOR SERVICES	1,134	300	1,500	1,500	1,500	400.00
INVESTMENT INCOME							
230.0000.36.1000	INTEREST REVENUES	8,823	6,000	7,000	7,000	8,000	16.67
	INVESTMENT INCOME	8,823	6,000	7,000	7,000	8,000	16.67
CONTRIBUTIONS AND DONATIONS							
230.0000.37.1000	CONTRIBUTIONS - PRIVATE SOURCES	1,605	100	500	500	1,500	400.00
	CONTRIBUTIONS AND DONATIONS	1,605	100	500	500	1,500	400.00
MISCELLANEOUS REVENUE							
230.0000.38.1000	MISCELLANEOUS REVENUES	13,200		10,000	10,000	14,400	
230.0000.38.9000	MISCELLANEOUS REVENUES	1,784	1,500	1,500	1,500	1,500	
	MISCELLANEOUS REVENUE	14,984	1,500	11,500	11,500	15,900	666.67
TRANSFERS IN FROM OTHER FUNDS							
230.0000.39.1100	TRANSFERS IN - GENERAL FUND	91,667	100,000	50,000	100,000	50,000	
230.0000.39.1275	TRANSFERS IN - HOTEL/MOTEL TAX	77,802	84,875	87,300	87,300	87,300	2.86
	TRANSFERS IN FROM OTHER FUNDS	169,469	184,875	137,300	187,300	137,300	1.31
APPROPRIATED FUND BALANCE							
230.0000.39.9100	APPROPRIATED FUND BALANCE		128,890		123,322	166,922	(4.32)
	APPROPRIATED FUND BALANCE		128,890		123,322	166,922	(4.32)
Totals for dept 0000 - NON DEPARTMENTAL		196,015	321,665	157,800	331,122	331,122	2.94
TOTAL ESTIMATED REVENUES		196,015	321,665	157,800	331,122	331,122	2.94
APPROPRIATIONS							
Dept 7510 - DDA ADMINISTRATION							
DDA ADMINISTRATION							
51-1XXX	PERSONAL SERVICES - SALARIES AND \	66,984	86,039		68,466	68,466	(20.42)
51-2XXX	PERSONAL SERVICES - EMPLOYEE BEN	17,608	13,082		20,018	20,018	53.02
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	4,260	10,000	10,000	10,000	10,000	
52-2XXX	PURCHASED - PROPERTY SERVICES	7,559	1,536	8,200	8,200	8,200	433.85
52-3XXX	OTHER PURCHASED SERVICES	17,253	22,336	19,200	19,200	19,200	(14.04)
53-1XXX	SUPPLIES	11,747	22,900	21,500	21,500	21,500	(6.11)
UNK_EXP	UNK_EXP	454		350	350	350	
	DDA ADMINISTRATION	125,865	155,893	59,250	147,734	147,734	(5.23)
Totals for dept 7510 - DDA ADMINISTRATION		125,865	155,893	59,250	147,734	147,734	(5.23)
Dept 7540 - TOURISM							
TOURISM							
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	36,790	51,030	20,000	20,000	20,000	(60.81)
52-2XXX	PURCHASED - PROPERTY SERVICES	3,402	3,402	2,500	2,500	2,500	(26.51)
52-3XXX	OTHER PURCHASED SERVICES	2,995	3,600	1,950	1,950	1,950	(45.83)
53-1XXX	SUPPLIES	1,018	1,000	1,500	1,500	1,500	50.00
UNK_EXP	UNK_EXP	4,019	1,000	5,000	5,000	5,000	400.00
	TOURISM	48,224	60,032	30,950	30,950	30,950	(48.44)
Totals for dept 7540 - TOURISM		48,224	60,032	30,950	30,950	30,950	
Dept 7550 - DOWNTOWN DEVELOPMENT							

BUDGET REPORT FOR CITY OF DAHLONEGA
 Fund: 230 DOWNTOWN DEVELOPMENT AUTHORITY

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	Calculations as of 09/30/2024					
	2023-24 ACTIVITY THRU 09/30/24	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 FINANCE BUDGET	2024-25 CITY MANAGER BUDGET	2024-25 FINANCE % CHANGE
APPROPRIATIONS						
Dept 7550 - DOWNTOWN DEVELOPMENT						
DOWNTOWN DEVELOPMENT						
51-1XXX	PERSONAL SERVICES - SALARIES AND \	43,518	67,974		51,233	51,233 (24.63)
51-2XXX	PERSONAL SERVICES - EMPLOYEE BEN	11,830	17,016		16,505	16,505 (3.00)
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	40,116	15,000	40,000	40,000	40,000 166.67
52-2XXX	PURCHASED - PROPERTY SERVICES	2,970				
52-3XXX	OTHER PURCHASED SERVICES	2,076	4,550	4,000	4,000	4,000 (12.09)
53-1XXX	SUPPLIES	38,695	1,000	40,500	40,500	40,500 3,950.00
UNK_EXP	UNK_EXP		200	200	200	
	DOWNTOWN DEVELOPMENT	139,205	105,740	84,700	152,438	152,438 44.16
	Totals for dept 7550 - DOWNTOWN DEVELOPMENT	139,205	105,740	84,700	152,438	152,438 44.16
	TOTAL APPROPRIATIONS	313,294	321,665	174,900	331,122	331,122 2.94
	NET OF REVENUES/APPROPRIATIONS - FUND 230	(117,279)		(17,100)		
	BEGINNING FUND BALANCE	648,925	648,925	531,646	531,646	531,646
	ENDING FUND BALANCE	531,646	648,925	514,546	531,646	531,646

BUDGET REPORT FOR CITY OF DAHLONEGA
 Fund: 275 HOTEL/MOTEL TAX FUND

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	Calculations as of 09/30/2024		2024-25 DEPT REQUESTED BUDGET	2024-25 FINANCE BUDGET	2024-25 CITY MANAGER BUDGET	2024-25 FINANCE % CHANGE
	2023-24 ACTIVITY THRU 09/30/24	2023-24 ORIGINAL BUDGET				
ESTIMATED REVENUES						
Dept 0000 - NON DEPARTMENTAL						
HOTEL/MOTEL TAXES						
275.0000.31.4100 HOTEL/MOTEL TAXES	707,219	700,000	720,000	720,000	720,000	2.86
HOTEL/MOTEL TAXES	707,219	700,000	720,000	720,000	720,000	2.86
PENALTIES AND INTEREST						
275.0000.31.9400 PENALTIES & INTEREST - BUSINESS TAX	8,070		5,000	5,000	5,000	
PENALTIES AND INTEREST	8,070		5,000	5,000	5,000	
INVESTMENT INCOME						
275.0000.36.1000 INTEREST REVENUES	1,869	600	2,400	2,400	2,400	300.00
INVESTMENT INCOME	1,869	600	2,400	2,400	2,400	300.00
Totals for dept 0000 - NON DEPARTMENTAL	717,158	700,600	727,400	727,400	727,400	3.83
TOTAL ESTIMATED REVENUES	717,158	700,600	727,400	727,400	727,400	3.83
APPROPRIATIONS						
Dept 0000 - NON DEPARTMENTAL						
PURCHASES/CONTRACTED SERVICES						
52-1XXX PURCHASED - PROFESSIONAL SERVICE	224,143	297,063	305,550	305,550	305,550	2.86
PURCHASES/CONTRACTED SERVICES	224,143	297,063	305,550	305,550	305,550	2.86
TRANSFERS OUT TO OTHER FUNDS						
61-1XXX INTERFUND TRANSFERS OUT	366,679	403,537	421,850	421,850	421,850	4.54
TRANSFERS OUT TO OTHER FUNDS	366,679	403,537	421,850	421,850	421,850	4.54
Totals for dept 0000 - NON DEPARTMENTAL	590,822	700,600	727,400	727,400	727,400	3.83
TOTAL APPROPRIATIONS	590,822	700,600	727,400	727,400	727,400	3.83
NET OF REVENUES/APPROPRIATIONS - FUND 275	126,336					
BEGINNING FUND BALANCE			126,336	126,336	126,336	
ENDING FUND BALANCE	126,336		126,336	126,336	126,336	

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	Calculations as of 09/30/2024					
	2023-24 ACTIVITY THRU 09/30/24	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 FINANCE BUDGET	2024-25 CITY MANAGER BUDGET	2024-25 FINANCE % CHANGE
ESTIMATED REVENUES						
Dept 0000 - NON DEPARTMENTAL						
GENERAL SALES AND USE TAXES						
320.0000.31.3220 2020 SPLOST (SPECIAL PURPOSE LOST)	988,234	1,211,060	1,244,880	1,244,880	1,244,880	2.79
GENERAL SALES AND USE TAXES	988,234	1,211,060	1,244,880	1,244,880	1,244,880	2.79
INTERGOVERNMENTAL REVENUE						
320.0000.33.4300.24301 STATE GRANT - LMIG RESURFACING		83,000				(100.00)
320.0000.33.4300.25301 STATE GRANT - LMIG RESURFACING			83,000	83,000	83,000	
320.0000.33.4310.24302 STATE GRANT - LMIG OSS	103,285	40,000				(100.00)
320.0000.33.4310.25302 STATE GRANT - LMIG OSS			40,000	40,000	40,000	
INTERGOVERNMENTAL REVENUE	103,285	123,000	123,000	123,000	123,000	
INVESTMENT INCOME						
320.0000.36.1000 INTEREST REVENUES	19,111	6,735	10,000	10,000	10,000	48.48
INVESTMENT INCOME	19,111	6,735	10,000	10,000	10,000	48.48
Totals for dept 0000 - NON DEPARTMENTAL	1,110,630	1,340,795	1,377,880	1,377,880	1,377,880	2.77
TOTAL ESTIMATED REVENUES	1,110,630	1,340,795	1,377,880	1,377,880	1,377,880	2.77
APPROPRIATIONS						
Dept 0000 - NON DEPARTMENTAL						
NON-DEPARTMENTAL						
52-1XXX PURCHASED - PROFESSIONAL SERVICE	4,000					
NON-DEPARTMENTAL	4,000					
CAPITAL OUTLAYS						
54-1XXX PROPERTY	284,753	461,000	444,220	444,220	444,220	(3.64)
CAPITAL OUTLAYS	284,753	461,000	444,220	444,220	444,220	(3.64)
TRANSFERS OUT TO OTHER FUNDS						
61-1XXX INTERFUND TRANSFERS OUT	806,479	879,795	933,660	933,660	933,660	6.12
TRANSFERS OUT TO OTHER FUNDS	806,479	879,795	933,660	933,660	933,660	6.12
Totals for dept 0000 - NON DEPARTMENTAL	1,095,232	1,340,795	1,377,880	1,377,880	1,377,880	2.77
TOTAL APPROPRIATIONS	1,095,232	1,340,795	1,377,880	1,377,880	1,377,880	2.77
NET OF REVENUES/APPROPRIATIONS - FUND 320	15,398					
BEGINNING FUND BALANCE	1,214,513	1,214,513	1,229,911	1,229,911	1,229,911	
ENDING FUND BALANCE	1,229,911	1,214,513	1,229,911	1,229,911	1,229,911	

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	Calculations as of 09/30/2024						2024-25 CITY MANAGER BUDGET	2024-25 FINANCE % CHANGE
	2023-24 ACTIVITY THRU 09/30/24	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 FINANCE BUDGET	2024-25 FINANCE			
ESTIMATED REVENUES								
Dept 0000 - NON DEPARTMENTAL								
GENERAL SALES AND USE TAXES								
335.0000.31.3400	2019 TSPLOST (TRANSPORTATION SPLC	69,298						
335.0000.31.3401	2023 TSPLOST (TRANSPORTATION SALE	608,268	1,013,688	1,032,041	1,032,041	1,032,041	1,032,041	1.81
	GENERAL SALES AND USE TAXES	677,566	1,013,688	1,032,041	1,032,041	1,032,041	1,032,041	1.81
INTERGOVERNMENTAL REVENUE								
335.0000.33.4600.21203	STATE GRANT - TAP PROJECTS	82,394	160,000	3,984,108	3,984,108	3,984,108	3,984,108	2,390.07
335.0000.33.9300	INTERGOV'T - LUMPKIN COUNTY			179,190	179,190	179,190	179,190	
	INTERGOVERNMENTAL REVENUE	82,394	160,000	4,163,298	4,163,298	4,163,298	4,163,298	2,502.06
INVESTMENT INCOME								
335.0000.36.1000	INTEREST REVENUES	57,719	2,000	40,000	40,000	40,000	40,000	1,900.00
	INVESTMENT INCOME	57,719	2,000	40,000	40,000	40,000	40,000	1,900.00
	Totals for dept 0000 - NON DEPARTMENTAL	817,679	1,175,688	5,235,339	5,235,339	5,235,339	5,235,339	345.30
	TOTAL ESTIMATED REVENUES	817,679	1,175,688	5,235,339	5,235,339	5,235,339	5,235,339	345.30
APPROPRIATIONS								
Dept 0000 - NON DEPARTMENTAL								
CAPITAL OUTLAYS								
54-1XXX	PROPERTY	525,836	1,165,688	4,980,134	4,980,134	4,980,134	4,980,134	327.23
54-4XXX	CAPITAL OUTLAYS	125,925		255,205	255,205	255,205	255,205	
54-2XXX	MACHINERY AND EQUIPMENT	3,376	10,000					(100.00)
	CAPITAL OUTLAYS	655,137	1,175,688	5,235,339	5,235,339	5,235,339	5,235,339	345.30
	Totals for dept 0000 - NON DEPARTMENTAL	655,137	1,175,688	5,235,339	5,235,339	5,235,339	5,235,339	345.30
	TOTAL APPROPRIATIONS	655,137	1,175,688	5,235,339	5,235,339	5,235,339	5,235,339	345.30
	NET OF REVENUES/APPROPRIATIONS - FUND 335	162,542						
	BEGINNING FUND BALANCE	3,600,553	3,600,553	3,763,095	3,763,095	3,763,095	3,763,095	
	ENDING FUND BALANCE	3,763,095	3,600,553	3,763,095	3,763,095	3,763,095	3,763,095	

BUDGET REPORT FOR CITY OF DAHLONEGA
 Fund: 390 GENERAL GOVERNMENT CAPITAL PROJECTS FUND

		Calculations as of 09/30/2024					
GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2023-24 ACTIVITY THRU 09/30/24	2023-24 ORIGINAL BUDGET	DEPT REQUESTED BUDGET	2024-25 FINANCE BUDGET	2024-25 CITY MANAGER BUDGET	2024-25 FINANCE % CHANGE	
ESTIMATED REVENUES							
Dept 0000 - NON DEPARTMENTAL							
NON-DEPARTMENTAL							
390.0000.36.1000	INTEREST REVENUES	25,973		21,012	21,012	21,012	
390.0000.39.2210	PROPERTY SALES - CEMETERY LOT	24,225		20,000	20,000	20,000	
NON-DEPARTMENTAL		50,198		41,012	41,012	41,012	
TRANSFERS IN FROM OTHER FUNDS							
390.0000.39.1275	TRANSFERS IN - HOTEL/MOTEL TAX	194,506	212,188	218,250	218,250	218,250 2.86	
TRANSFERS IN FROM OTHER FUNDS		194,506	212,188	218,250	218,250	218,250 2.86	
APPROPRIATED NET ASSETS							
390.0000.39.9200	APPROPRIATED NET ASSETS		722,000			(100.00)	
APPROPRIATED NET ASSETS			722,000			(100.00)	
Totals for dept 0000 - NON DEPARTMENTAL		244,704	934,188	259,262	259,262	259,262 (72.25)	
TOTAL ESTIMATED REVENUES		244,704	934,188	259,262	259,262	259,262 (72.25)	
APPROPRIATIONS							
Dept 0000 - NON DEPARTMENTAL							
NON-DEPARTMENTAL							
58-2XXX	INTEREST	10,753		9,962	9,962	9,962	
NON-DEPARTMENTAL		10,753		9,962	9,962	9,962	
CAPITAL OUTLAYS							
54-1XXX	PROPERTY	530,953	922,188	162,300	162,300	162,300 (82.40)	
54-2XXX	MACHINERY AND EQUIPMENT	289,285	12,000	87,000	87,000	87,000 625.00	
CAPITAL OUTLAYS		820,238	934,188	249,300	249,300	249,300 (73.31)	
Totals for dept 0000 - NON DEPARTMENTAL		830,991	934,188	259,262	259,262	259,262 (72.25)	
TOTAL APPROPRIATIONS		830,991	934,188	259,262	259,262	259,262 (72.25)	
NET OF REVENUES/APPROPRIATIONS - FUND 390		(586,287)					
BEGINNING FUND BALANCE		1,587,778	1,587,778	1,001,491	1,001,491	1,001,491	
ENDING FUND BALANCE		1,001,491	1,587,778	1,001,491	1,001,491	1,001,491	

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	Calculations as of 09/30/2024						2024-25 FINANCE BUDGET	2024-25 CITY MANAGER BUDGET	2024-25 FINANCE % CHANGE
	2023-24 ACTIVITY THRU 09/30/24	2023-24 ORIGINAL BUDGET	DEPT REQUESTED BUDGET	2024-25 REQUESTED BUDGET	2024-25 FINANCE BUDGET	2024-25 CITY MANAGER BUDGET			
ESTIMATED REVENUES									
Dept 0000 - NON DEPARTMENTAL									
INTERGOVERNMENTAL REVENUE									
505.0000.33.9000	INTERGOVERNMENTAL REVENUES	19,875			15,000	15,000	15,000		
	INTERGOVERNMENTAL REVENUE	19,875			15,000	15,000	15,000		
FINES AND FORFEITURES									
505.0000.35.1901	RESTITUTION	753							
	FINES AND FORFEITURES	753							
INVESTMENT INCOME									
505.0000.36.1000	INTEREST REVENUES	234,715	150,000		250,000	250,000	250,000		66.67
505.0000.36.1120	INTEREST REVENUES - DEBT RESERVE	18,600	10,000		20,000	20,000	20,000		100.00
	INVESTMENT INCOME	253,315	160,000		270,000	270,000	270,000		68.75
MISCELLANEOUS REVENUE									
505.0000.38.9000	MISCELLANEOUS REVENUES	23,919	3,000		15,000	15,000	15,000		400.00
	MISCELLANEOUS REVENUE	23,919	3,000		15,000	15,000	15,000		400.00
WATER CHARGES									
505.0000.34.4210	WATER CHARGES	2,652,326	3,173,461		3,355,954	3,355,954	3,355,954		5.75
	WATER CHARGES	2,652,326	3,173,461		3,355,954	3,355,954	3,355,954		5.75
TAP FEES - WATER									
505.0000.34.4211	TAP FEES - WATER	832,347	175,000		175,000	175,000	175,000		
	TAP FEES - WATER	832,347	175,000		175,000	175,000	175,000		
SEWER CHARGES									
505.0000.34.4255	SEWER CHARGES	1,851,350	2,277,413		2,413,760	2,413,760	2,413,760		5.99
505.0000.34.4257	SEWER CHARGES - GRINDER PUMPS	293,432	62,000		62,000	62,000	62,000		
	SEWER CHARGES	2,144,782	2,339,413		2,475,760	2,475,760	2,475,760		5.83
TAP FEES - SEWER									
505.0000.34.4256	TAP FEES - SEWER	742,895	175,000		175,000	175,000	175,000		
	TAP FEES - SEWER	742,895	175,000		175,000	175,000	175,000		
OTHER CHARGES FOR SERVICES									
505.0000.34.6950	LATE PAYMENT PENALTIES AND FEES	67,264	60,000		70,000	70,000	70,000		16.67
505.0000.34.9300	RETURNED CHECK FEES	1,290	800		1,000	1,000	1,000		25.00
505.0000.34.9400	ADMINISTRATIVE FEES	9,650	9,500		10,000	10,000	10,000		5.26
	OTHER CHARGES FOR SERVICES	78,204	70,300		81,000	81,000	81,000		15.22
TRANSFERS IN FROM OTHER FUNDS									
505.0000.39.1100	TRANSFERS IN - GENERAL FUND				1,000,000	1,000,000	1,000,000		
505.0000.39.1234	TRANSFERS IN - ARPA FUND	780,544	851,502						(100.00)
505.0000.39.1320	TRANSFERS IN - SPLOST	537,653	586,530		622,440	622,440	622,440		6.12
	TRANSFERS IN FROM OTHER FUNDS	1,318,197	1,438,032		1,622,440	1,622,440	1,622,440		12.82
APPROPRIATED NET ASSETS									
505.0000.39.9200	APPROPRIATED NET ASSETS		1,778,564		701,381	815,497	737,252		(54.15)
	APPROPRIATED NET ASSETS		1,778,564		701,381	815,497	737,252		(54.15)
	Totals for dept 0000 - NON DEPARTMENTAL	8,066,613	9,312,770		8,886,535	9,000,651	8,922,406		(3.35)
	TOTAL ESTIMATED REVENUES	8,066,613	9,312,770		8,886,535	9,000,651	8,922,406		

		Calculations as of 09/30/2024						
GL NUMBER		2023-24	2023-24	2024-25	2024-25	2024-25	2024-25	
AND		ACTIVITY	ORIGINAL	DEPT REQUESTED	FINANCE	CITY MANAGER	FINANCE	
ACCOUNT CLASSIFICATION DESCRIPTION		THRU 09/30/24	BUDGET	BUDGET	BUDGET	BUDGET	% CHANGE	
APPROPRIATIONS								
Dept 0000 - NON DEPARTMENTAL								
CAPITAL OUTLAYS								
54-1XXX	PROPERTY	474,205	3,976,673	2,796,440	2,796,440	2,796,440	(29.68)	
54-2XXX	MACHINERY AND EQUIPMENT	10,152		310,000	310,000	310,000		
54-3XXX	INTANGIBLES			250,000	250,000	250,000		
CAPITAL OUTLAYS		484,357	3,976,673	3,356,440	3,356,440	3,356,440	(15.60)	
INTERFUND CHARGES								
55-1XXX	INDIRECT COST ALLOCATIONS	115,262	125,740	129,512	129,512	129,512	3.00	
INTERFUND CHARGES		115,262	125,740	129,512	129,512	129,512	3.00	
OTHER COSTS								
57-9XXX	CONTINGENCIES		60,000	60,000	60,000	60,000		
OTHER COSTS			60,000	60,000	60,000	60,000		
Totals for dept 0000 - NON DEPARTMENTAL		599,619	4,162,413	3,545,952	3,545,952	3,545,952	(14.81)	
Dept 4334 - SEWER LIFT STATIONS								
SEWER LIFT STATIONS								
58-1XXX	PRINCIPAL		41,545		41,545	41,945		
58-2XXX	INTEREST	1,505	1,348		1,348	1,348		
51-1XXX	PERSONAL SERVICES - SALARIES AND \	44,302	56,061	50,826	50,826	50,826	(9.34)	
51-2XXX	PERSONAL SERVICES - EMPLOYEE BEN	23,880	30,100	28,215	28,215	28,215	(6.26)	
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	8,292	13,500	13,500	13,500	13,500		
52-2XXX	PURCHASED - PROPERTY SERVICES	24,682	40,000	40,000	40,000	40,000		
52-3XXX	OTHER PURCHASED SERVICES	9,898	10,600	11,250	11,250	11,250	6.13	
53-1XXX	SUPPLIES	73,599	80,500	84,500	84,500	84,500	4.97	
UNK EXP	UNK EXP		5,000	5,000	5,000	5,000		
SEWER LIFT STATIONS		186,158	278,654	233,291	276,184	276,584	(0.89)	
Totals for dept 4334 - SEWER LIFT STATIONS		186,158	278,654	233,291	276,184	276,584	(0.89)	
Dept 4335 - SEWAGE TREATMENT PLANT								
SEWER TREATMENT PLANT								
58-1XXX	PRINCIPAL		29,473	116,848	116,848	116,848	296.46	
58-2XXX	INTEREST	33,832	35,497	28,258	28,258	28,258	(20.39)	
51-1XXX	PERSONAL SERVICES - SALARIES AND \	158,161	268,666	167,754	167,754	167,754	(37.56)	
51-2XXX	PERSONAL SERVICES - EMPLOYEE BEN	44,102	86,824	51,243	51,243	51,243	(40.98)	
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	53,339	47,461	50,000	50,000	50,000	5.35	
52-2XXX	PURCHASED - PROPERTY SERVICES	53,280	31,000	37,500	37,500	37,500	20.97	
52-3XXX	OTHER PURCHASED SERVICES	157,547	169,500	197,600	197,600	197,600	16.58	
53-1XXX	SUPPLIES	217,385	243,000	255,000	255,000	255,000	4.94	
UNK_EXP	UNK_EXP	3,580	7,200	7,200	7,200	7,200		
SEWER TREATMENT PLANT		721,226	918,621	911,403	911,403	911,403	(0.79)	
Totals for dept 4335 - SEWAGE TREATMENT PLANT		721,226	918,621	911,403	911,403	911,403	(0.79)	
Dept 4390 - DISTRIBUTION AND COLLECTION								
DISTRIBUTION AND COLLECTION								
58-1XXX	PRINCIPAL		98,234	99,000	99,000	99,000	0.78	
58-2XXX	INTEREST	47,206	51,284	51,500	51,500	51,500	0.42	
51-1XXX	PERSONAL SERVICES - SALARIES AND \	370,424	390,239	526,000	438,281	438,281	12.31	
51-2XXX	PERSONAL SERVICES - EMPLOYEE BEN	152,229	170,083	173,000	183,146	181,146	7.68	
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	81,580	94,500	135,000	135,000	135,000	42.86	
52-2XXX	PURCHASED - PROPERTY SERVICES	47,279	9,000	41,000	43,500	43,500		
52-3XXX	OTHER PURCHASED SERVICES	5,792	38,612	40,500	40,500	40,500		
53-1XXX	SUPPLIES	612,281	344,650	451,000	313,000	313,000	(9.18)	

BUDGET REPORT FOR CITY OF DAHLONEGA
 Fund: 505 WATER AND SEWER ENTERPRISE FUND

		Calculations as of 09/30/2024						
GL NUMBER		2023-24	2023-24	2024-25	2024-25	2024-25	2024-25	
AND		ACTIVITY	ORIGINAL	DEPT REQUESTED	FINANCE	CITY MANAGER	FINANCE	
ACCOUNT CLASSIFICATION DESCRIPTION		THRU 09/30/24	BUDGET	BUDGET	BUDGET	BUDGET	% CHANGE	
APPROPRIATIONS								
Dept 4390 - DISTRIBUTION AND COLLECTION								
DISTRIBUTION AND COLLECTION								
UNK_EXP	UNK_EXP	12,472	6,000	7,500	7,500	7,500	25.00	
54-9XXX	CAPITAL OUTLAYS	10,750						
	DISTRIBUTION AND COLLECTION	1,340,013	1,202,602	1,524,500	1,311,427	1,309,427	9.05	
Totals for dept 4390 - DISTRIBUTION AND COLLECTION		1,340,013	1,202,602	1,524,500	1,311,427	1,309,427	9.05	
Dept 4420 - WATER SUPPLY								
WATER SUPPLY								
58-1XXX	PRINCIPAL		143,394		143,394	143,394		
58-2XXX	INTEREST	117,509	140,902		140,902	140,902		
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	21,000	9,700	24,000	24,000	24,000	147.42	
52-2XXX	PURCHASED - PROPERTY SERVICES	21,772	23,700	20,000	20,000	20,000	(15.61)	
52-3XXX	OTHER PURCHASED SERVICES	2,226	308	2,500	2,500	2,500	711.69	
53-1XXX	SUPPLIES	2,898	4,500	4,500	4,500	4,500		
	WATER SUPPLY	165,405	322,504	51,000	335,296	335,296	3.97	
Totals for dept 4420 - WATER SUPPLY		165,405	322,504	51,000	335,296	335,296	3.97	
Dept 4430 - WATER TREATMENT PLANT								
WATER TREATMENT PLANT								
58-1XXX	PRINCIPAL		670,835	865,000	865,000	865,000	28.94	
58-2XXX	INTEREST	770,031	807,938	752,468	752,468	752,468	(6.87)	
51-1XXX	PERSONAL SERVICES - SALARIES AND \	248,705	241,444	288,912	288,912	288,912	19.66	
51-2XXX	PERSONAL SERVICES - EMPLOYEE BEN	101,610	120,671	117,374	117,374	117,374	(2.73)	
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	90,663	94,500	95,000	95,000	95,000	0.53	
52-2XXX	PURCHASED - PROPERTY SERVICES	64,865	89,000	89,500	89,500	12,855	0.56	
52-3XXX	OTHER PURCHASED SERVICES	15,430	44,838	35,060	35,060	35,060	(21.81)	
53-1XXX	SUPPLIES	293,045	347,250	365,075	365,075	365,075	5.13	
UNK_EXP	UNK_EXP	4,907	11,500	12,000	12,000	12,000	4.35	
	WATER TREATMENT PLANT	1,589,256	2,427,976	2,620,389	2,620,389	2,543,744	7.92	
Totals for dept 4430 - WATER TREATMENT PLANT		1,589,256	2,427,976	2,620,389	2,620,389	2,543,744	7.92	
TOTAL APPROPRIATIONS		4,601,677	9,312,770	8,886,535	9,000,651	8,922,406	(3.35)	
NET OF REVENUES/APPROPRIATIONS - FUND 505		3,464,936						
	BEGINNING FUND BALANCE	17,706,429	17,706,429	21,171,365	21,171,365	21,171,365		
	ENDING FUND BALANCE	21,171,365	17,706,429	21,171,365	21,171,365	21,171,365		

		Calculations as of 09/30/2024					
GL NUMBER		2023-24	2023-24	2024-25	2024-25	2024-25	2024-25
AND		ACTIVITY	ORIGINAL	DEPT REQUESTED	FINANCE	CITY MANAGER	FINANCE
ACCOUNT CLASSIFICATION DESCRIPTION		THRU 09/30/24	BUDGET	BUDGET	BUDGET	BUDGET	% CHANGE
ESTIMATED REVENUES							
Dept 0000 - NON DEPARTMENTAL							
CHARGES FOR SERVICES							
540.0000.34.4130	SALE OF RECYCLED MATERIALS	275	300	250	250	250	(16.67)
	CHARGES FOR SERVICES	275	300	250	250	250	(16.67)
INVESTMENT INCOME							
540.0000.36.1000	INTEREST REVENUES	16,061	10,000	12,000	12,000	12,843	20.00
	INVESTMENT INCOME	16,061	10,000	12,000	12,000	12,843	20.00
MISCELLANEOUS REVENUE							
540.0000.38.9000	MISCELLANEOUS REVENUES	2,553		2,000	2,000	2,000	
	MISCELLANEOUS REVENUE	2,553		2,000	2,000	2,000	
OTHER FINANCIAL SOURCES							
540.0000.39.2100	PROCEEDS FROM SALE OF ASSETS	1,779					
	OTHER FINANCIAL SOURCES	1,779					
OTHER CHARGES FOR SERVICES							
540.0000.34.6950	LATE PAYMENT PENALTIES AND FEES	7,777	7,000	7,500	7,500	7,500	7.14
	OTHER CHARGES FOR SERVICES	7,777	7,000	7,500	7,500	7,500	7.14
REFUSE COLLECTION CHARGES							
540.0000.34.4110	REFUSE COLLECTION CHARGES	909,929	1,067,401	1,090,740	1,090,740	1,090,740	2.19
	REFUSE COLLECTION CHARGES	909,929	1,067,401	1,090,740	1,090,740	1,090,740	2.19
APPROPRIATED NET ASSETS							
540.0000.39.9200	APPROPRIATED NET ASSETS		22,005	112,694	496,058	33,784	2,154.30
	APPROPRIATED NET ASSETS		22,005	112,694	496,058	33,784	2,154.30
Totals for dept 0000 - NON DEPARTMENTAL		938,374	1,106,706	1,225,184	1,608,548	1,147,117	45.35
TOTAL ESTIMATED REVENUES		938,374	1,106,706	1,225,184	1,608,548	1,147,117	45.35
APPROPRIATIONS							
Dept 0000 - NON DEPARTMENTAL							
CAPITAL OUTLAYS							
54-2XXX	MACHINERY AND EQUIPMENT	49,775					
	CAPITAL OUTLAYS	49,775					
OTHER COSTS							
57-9XXX	CONTINGENCIES		40,000		32,888	40,000	(17.78)
	OTHER COSTS		40,000		32,888	40,000	(17.78)
Totals for dept 0000 - NON DEPARTMENTAL		49,775	40,000		32,888	40,000	(17.78)
Dept 4500 - SOLID WASTE AND RECYCLING							
PERSONAL SERVICES AND EMPLOYEE BENEFITS							
51-1XXX	PERSONAL SERVICES - SALARIES AND \	281,639	369,276	456,000	720,380	400,575	95.08
51-2XXX	PERSONAL SERVICES - EMPLOYEE BEN	131,418	182,710	193,000	332,736	183,998	82.11
	PERSONAL SERVICES AND EMPLOYEE BENEFITS	413,057	551,986	649,000	1,053,116	584,573	90.79
PURCHASES/CONTRACTED SERVICES							
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	3,359	5,400	5,000	5,000	5,000	(7.41)
52-2XXX	PURCHASED - PROPERTY SERVICES	74,699	20,000	77,284	77,284	77,284	286.42
52-3XXX	OTHER PURCHASED SERVICES	180,019	264,550	267,000	247,000	247,000	
UNK_EXP	UNK_EXP	252	1,200	1,200	1,200	1,200	

		Calculations as of 09/30/2024					
GL NUMBER		2023-24	2023-24	2024-25	2024-25	2024-25	2024-25
AND		ACTIVITY	ORIGINAL	DEPT REQUESTED	FINANCE	CITY MANAGER	FINANCE
ACCOUNT CLASSIFICATION DESCRIPTION		THRU 09/30/24	BUDGET	BUDGET	BUDGET	BUDGET	% CHANGE
APPROPRIATIONS							
Dept 4500 - SOLID WASTE AND RECYCLING							
PURCHASES/CONTRACTED SERVICES							
		258,329	291,150	350,484	330,484	330,484	13.51
SUPPLIES							
53-1XXX	SUPPLIES	85,394	160,700	162,700	132,700	132,700	(17.42)
	SUPPLIES	85,394	160,700	162,700	132,700	132,700	(17.42)
INTERFUND CHARGES							
55-1XXX	INDIRECT COST ALLOCATIONS	57,631	62,870	63,000	59,360	59,360	(5.58)
	INTERFUND CHARGES	57,631	62,870	63,000	59,360	59,360	(5.58)
DEBT SERVICE							
58-2XXX	INTEREST	10					
	DEBT SERVICE	10					
Totals for dept 4500 - SOLID WASTE AND RECYCLING		814,421	1,066,706	1,225,184	1,575,660	1,107,117	47.71
TOTAL APPROPRIATIONS		864,196	1,106,706	1,225,184	1,608,548	1,147,117	45.35
NET OF REVENUES/APPROPRIATIONS - FUND 540		74,178					
BEGINNING FUND BALANCE		1,367,065	1,367,065	1,441,243	1,441,243	1,441,243	
ENDING FUND BALANCE		1,441,243	1,367,065	1,441,243	1,441,243	1,441,243	

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	Calculations as of 09/30/2024		2024-25 DEPT REQUESTED BUDGET	2024-25 FINANCE BUDGET	2024-25 CITY MANAGER BUDGET	2024-25 FINANCE % CHANGE
	2023-24 ACTIVITY THRU 09/30/24	2023-24 ORIGINAL BUDGET				
ESTIMATED REVENUES						
Dept 0000 - NON DEPARTMENTAL						
INVESTMENT INCOME						
560.0000.36.1000 INTEREST REVENUES	13,388	1,500	7,000	7,000	7,000	366.67
INVESTMENT INCOME	13,388	1,500	7,000	7,000	7,000	366.67
OTHER CHARGES FOR SERVICES						
560.0000.34.6950 LATE PAYMENT PENALTIES AND FEES	1,511	1,000	1,000	1,000	1,000	
OTHER CHARGES FOR SERVICES	1,511	1,000	1,000	1,000	1,000	
TRANSFERS IN FROM OTHER FUNDS						
560.0000.39.1100 TRANSFERS IN - GENERAL FUND	331,154	361,259				(100.00)
560.0000.39.1234 TRANSFERS IN - ARPA FUND	468,435	511,020				(100.00)
560.0000.39.1320 TRANSFERS IN - SPLOST	268,826	293,265	311,220	311,220	311,220	6.12
TRANSFERS IN FROM OTHER FUNDS	1,068,415	1,165,544	311,220	311,220	311,220	(73.30)
APPROPRIATED NET ASSETS						
560.0000.39.9200 APPROPRIATED NET ASSETS			1,538,242	1,540,526	1,554,902	
APPROPRIATED NET ASSETS			1,538,242	1,540,526	1,554,902	
STORMWATER UTILITY CHARGES						
560.0000.34.4260 STORMWATER UTILITY CHARGES	294,455	354,150	353,169	353,169	353,169	(0.28)
STORMWATER UTILITY CHARGES	294,455	354,150	353,169	353,169	353,169	(0.28)
Totals for dept 0000 - NON DEPARTMENTAL	1,377,769	1,522,194	2,210,631	2,212,915	2,227,291	45.38
TOTAL ESTIMATED REVENUES	1,377,769	1,522,194	2,210,631	2,212,915	2,227,291	45.38
APPROPRIATIONS						
Dept 0000 - NON DEPARTMENTAL						
CAPITAL OUTLAYS						
54-1XXX PROPERTY	147,743	719,913	1,637,000	1,637,000	1,637,000	127.39
54-3XXX INTANGIBLES		100,000				(100.00)
CAPITAL OUTLAYS	147,743	819,913	1,637,000	1,637,000	1,637,000	99.66
Totals for dept 0000 - NON DEPARTMENTAL	147,743	819,913	1,637,000	1,637,000	1,637,000	99.66
Dept 4910 - STORMWATER						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
51-1XXX PERSONAL SERVICES - SALARIES AND \	55,673	64,541	64,541	66,481	80,857	3.01
51-2XXX PERSONAL SERVICES - EMPLOYEE BEN	14,689	16,861	16,861	17,205	17,205	2.04
PERSONAL SERVICES AND EMPLOYEE BENEFITS	70,362	81,402	81,402	83,686	98,062	2.81
PURCHASES/CONTRACTED SERVICES						
52-1XXX PURCHASED - PROFESSIONAL SERVICE	2,916	75,000	15,000	15,000	15,000	(80.00)
52-2XXX PURCHASED - PROPERTY SERVICES		1,500	1,500	1,500	1,500	
52-3XXX OTHER PURCHASED SERVICES	65	2,500	500	500	500	(80.00)
PURCHASES/CONTRACTED SERVICES	2,981	79,000	17,000	17,000	17,000	(78.48)
SUPPLIES						
53-1XXX SUPPLIES	889	32,000	1,000	1,000	1,000	(96.88)
UNK EXP UNK EXP		1,500				(100.00)
SUPPLIES	889	33,500	1,000	1,000	1,000	(97.01)
CAPITAL OUTLAYS						
54-1XXX PROPERTY	16,210					
CAPITAL OUTLAYS	16,210					

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	Calculations as of 09/30/2024					
	2023-24 ACTIVITY THRU 09/30/24	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 FINANCE BUDGET	2024-25 CITY MANAGER BUDGET	2024-25 FINANCE % CHANGE
APPROPRIATIONS						
Dept 4910 - STORMWATER						
INTERFUND CHARGES						
55-1XXX INDIRECT COST ALLOCATIONS	466,014	508,379	474,229	474,229	474,229	(6.72)
INTERFUND CHARGES	466,014	508,379	474,229	474,229	474,229	(6.72)
Totals for dept 4910 - STORMWATER	556,456	702,281	573,631	575,915	590,291	(17.99)
TOTAL APPROPRIATIONS	704,199	1,522,194	2,210,631	2,212,915	2,227,291	45.38
NET OF REVENUES/APPROPRIATIONS - FUND 560	673,570					
BEGINNING FUND BALANCE	2,037,234	2,037,234	2,710,804	2,710,804	2,710,804	
ENDING FUND BALANCE	2,710,804	2,037,234	2,710,804	2,710,804	2,710,804	
ESTIMATED REVENUES - ALL FUNDS	19,128,287	22,099,291	27,194,311	27,428,436	26,923,873	
APPROPRIATIONS - ALL FUNDS	14,533,121	22,099,291	27,211,411	27,428,436	26,923,873	
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	4,595,166		(17,100)			
BEGINNING FUND BALANCE - ALL FUNDS	33,343,831	33,343,831	37,938,997	37,938,997	37,938,997	
ENDING FUND BALANCE - ALL FUNDS	37,938,997	33,343,831	37,921,897	37,938,997	37,938,997	



Ordinances and Resolutions

DATE: August 18, 2024
TITLE: 2025 Tax Digest and Millage Rate
PRESENTED BY: Allison Martin, City Manager

AGENDA ITEM DESCRIPTION:

An Ordinance is required to approve the use of County assessments for the tax year 2024, establish a millage rate for tax year 2024, and authorize the County Tax Commissioner to bill and collect property tax on behalf of the City.

HISTORY/PAST ACTION:

In July of 2024, the Lumpkin County Tax Commissioner provided the property tax digest for tax year 2024 based on assessment values provided by the Lumpkin County Tax Assessor.

The calculated rollback rate for the 2024 tax digest is 3.847 mills.

To meet the revenue requirements, the 2024 millage rate of 3.847 is necessary. The required public hearing was held on August 5, 2024.

FINANCIAL IMPACT:

The total net taxes levied at 3.847 for 2024 is \$1,178,723.

RECOMMENDATION:

To approve the 2024 Tax Digest and fix the millage rate at 3.847.

SUGGESTED MOTIONS:

n/a

ATTACHMENTS:

Ordinance 2024-08

PT 32 - Computation of Millage Rate Rollback

PT 38 – City Millage Rate Certification for Tax Year 2024

**ORDINANCE 2024-08
2024 TAX DIGEST AND MILLAGE RATE**

AN ORDINANCE BY THE CITY COUNCIL OF DAHLONEGA, GEORGIA, TO USE THE COUNTY ASSESSMENT FOR TAX YEAR 2024; ESTABLISH A MILLAGE RATE FOR TAX YEAR 2024; AND AUTHORIZE THE COUNTY TAX COMMISSIONER TO BILL AND COLLECT PROPERTY TAX ON BEHALF OF THE CITY.

BE IT HEREBY ORDAINED BY THE CITY COUNCIL OF DAHLONEGA, GEORGIA, AS FOLLOWS:

WHEREAS, the City of Dahlonega Charter, Article VI, Sections 6.10 and 6.12, requires the Council by ordinance to elect to use the county assessment for the year in which the city taxes are to be levied and establish a millage rate; and

WHEREAS, on July 12, 2024, the Lumpkin County Tax Commissioner provided the property tax digest for tax year 2024 based on assessment values provided by the Lumpkin County Tax Assessor; and

WHEREAS, a budget has been established for the City of Dahlonega for the Fiscal Year 2025; and

WHEREAS, a specified amount of revenue for this budget comes from ad valorem taxes.

NOW THEREFORE BE IT ORDAINED that the City Council of Dahlonega, Georgia, elects to use the county assessment for the 2024 tax year.

NOW THEREFORE BE IT FURTHER ORDAINED that the millage rate for the City of Dahlonega, Georgia, for the tax year 2024 on property subject to ad valorem taxation by the City is hereby fixed at a total millage rate for tax year 2024 of 3.847. The tax bills shall reflect a City of Dahlonega Maintenance & Operations millage rate of 3.347 and a City of Dahlonega Public Safety Millage Rate of 0.500.

NOW THEREFORE BE IT FURTHER ORDAINED that the Lumpkin County Tax Commissioner shall bill property taxes in one installment and collect payment of said taxes on the City's behalf and in accordance with State law.

BE IT ORDAINED BY THE CITY COUNCIL OF DAHLONEGA THIS 19th DAY OF AUGUST 2024.

JoAnne Taylor, Mayor

Attest:

Sarah Waters, City Clerk

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2024

COUNTY: LUMPKIN TAXING JURISDICTION: CITY OF DAHLONEGA

ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

DESCRIPTION	2023 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2024 DIGEST
REAL	293,825,909	19,735,246	8,584,055	322,145,210
PERSONAL	24,710,120		1,399,283	26,109,403
MOTOR VEHICLES	795,090		(59,140)	735,950
MOBILE HOMES	50,883		(3,423)	47,460
TIMBER -100%			0	
HEAVY DUTY EQUIP			0	
GROSS DIGEST	319,382,002	19,735,246	9,920,775	349,038,023
EXEMPTIONS	40,231,023	12,485	2,394,015	42,637,523
NET DIGEST	279,150,979	19,722,761	7,526,760	306,400,500
	(PYD)	(RVA)	(NAG)	(CYD)

2023 MILLAGE RATE: 4.112

2024 MILLAGE RATE:

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2023 Net Digest	PYD	279,150,979	
Net Value Added-Reassessment of Existing Real Property	RVA	19,722,761	
Other Net Changes to Taxable Digest	NAG	7,526,760	
2024 Net Digest	CYD	306,400,500	(PYD+RVA+NAG)
2023 Millage Rate	PYM	4.112	PYM
Millage Equivalent of Reassessed Value Added	ME	0.265	(RVA/CYD) * PYM
Rollback Millage Rate for 2024	RR - ROLLBACK RATE	3.847	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2024 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)	Rollback Millage Rate	3.847
	2024 Millage Rate	3.847
	Percentage Tax Increase	0.00%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

Chairman, Board of Tax Assessors Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

Tax Collector or Tax Commissioner Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2024 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2024 is _____

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2024 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2024 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

Responsible Party Title Date

CITY AND INDEPENDENT SCHOOL MILLAGE RATE CERTIFICATION FOR TAX YEAR 2024

<http://www.dor.ga.gov>



Complete this form once the levy is determined, report this information in Column 1. E-mail a copy to local.government.services@dor.ga.gov and distribute a copy to your County Tax Commissioner and Clerk of Court. This form also provides the Local Government Services Division with the millage rates for the distribution of Railroad Equipment Tax and Alternative Ad Valorem Tax. Form must be remitted even if levy is zero.

**Georgia Department of Revenue
 Local Government Services Division
 4125 Welcome All Road
 Atlanta, Georgia 30349
 Phone: (404) 724-7003**

CITY NAME City of Dahlonega		ADDRESS 465 Riley Road			CITY, STATE, ZIP Dahlonega, GA 30533	
FEI # 58-6000555	CITY CLERK Sarah Waters	PHONE NO. 706-864-6133	FAX 706-864-4837	EMAIL swaters@dahlonega.gov		
OFFICE DAYS / HOURS M-F 8-5	ARE TAXES BILLED AND COLLECTED BY THE () CITY OR (X) COUNTY TAX COMMISSIONER? LIST VENDOR, CONTACT PERSON AND PHONE NO. Mike Young, Tax Commissioner 706-864-2666					
List below the amount & qualifications for each <u>LOCAL</u> homestead exemption granted by the City and Independent School System.						
CITY			INDEPENDENT SCHOOL			
Exemption Amount	Qualifications		Exemption Amount	Qualifications		
If City and School assessment is other than 40%, enter percentage millage is based on _____%. List below the millage rate in terms of mills. EXAMPLE: 7 mills (or .007) is shown as 7.000. PLEASE SHOW MILLAGE FOR EACH TAXING JURISDICTION EVEN IF THERE IS NO LEVY.						
CITY DISTRICTS	DISTRICT NO.	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
List Special Districts if different from City District below such as CID's, BID's, or DA's	List District Numbers	Gross Millage for Maintenance & Operations	**Less Rollback for Local Option Sales Tax	Net Millage for Maintenance & Operation Purposes (Column 1 less Column 2)	Bond Millage (If Applicable)	Total Millage Column 3 + Column 4
City Millage Rate	2	8.885	5.038	3.847	0.000	3.847
Independent School System						
Special Districts						
**Local Option Sales Tax Proceeds must be shown as a mill rate rollback if applicable to Independent School.						

Name of County(s) in which your city is located:

I hereby certify that the rates listed above are the official rates for the Districts indicated for Tax Year 2024

Date
 Mayor or City Clerk