



CITY OF DAHLONEGA

City Council Special Called Meeting

Agenda

September 26, 2025, 4:00 PM

Gary McCullough Chambers, Dahlonaga 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 - Dahlonaga will be the most welcoming, thriving, and inspiring community in North Georgia

Mission Statement - Dahlonaga, 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

APPROVAL OF AGENDA

NEW BUSINESS

1. Resolution to adopt the Fiscal Year 2026 Annual Budget and the Fiscal Year 2026 Capital Improvement Program
Allison Martin, City Manager
2. Ordinance 2025-08 regarding 2025 Tax Digest and Millage Rate
Allison Martin, City Manager
3. Utility Relocation Agreement with Georgia Power Company in the not to exceed amount of \$79,936.00 for PI # 0016629 SR 9/SR 60 from SR 60BU to CR 189/Wimpy Mill Road (Morrison Moore Pedestrian Bridge)
Mark Buchanan, City Engineer

ADJOURNMENT

Guideline Principles - The City of Dahlonaga 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, Dahlonaga commits to Transparency and Honesty, Dedication and Responsibility, Preservation and Sustainability, Safety and Welfare...for ALL!

**FISCAL YEAR 2026 ANNUAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM
RESOLUTION**

A RESOLUTION TO ADOPT THE FISCAL YEAR 2026 ANNUAL 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 2026 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 (O.C.G.A.) requires a balanced budget for the City's fiscal year, which runs annually from October 1 through September 30; and,

WHEREAS, the City Council of the City of Dahlonega have reviewed the proposed Fiscal Year 2026 Annual 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 City Council wishes to adopt the proposal as the Fiscal Year 2026 Annual Budget, effective from October 1, 2025 through September 30, 2026 and the Fiscal Year 2026 Capital Improvement Program.

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

Section 1. That the proposed Fiscal Year 2026 Annual 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 Annual Budget for the City of Dahlonega, Georgia for Fiscal Year 2026, which begins October 1, 2025, and ends on September 30, 2026.

Section 2. That the several items of revenues, other financial resources, and sources of cash shown in the Annual Budget for each fund, in the amounts shown anticipated, are hereby adopted, and that the several amounts shown in the Annual 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 Three Percent (3%) Cost of Living Adjustment (COLA) set aside for City Employees shall also apply to those Employees who have Employment Agreements with the City of Dahlonega.

Section 4. That the “legal level of control” as defined in O.C.G.A. §36-81 is set at the departmental level, meaning that the City Manager, 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 City Council.

Section 5. That all appropriations shall lapse at the end of the Fiscal Year.

Section 6. That this Resolution shall be and remain in full force and effect from and after its date of adoption.

ADOPTED this ____ day of _____, 2025.

CITY OF DAHLONEGA, GEORGIA

By: _____
JoAnne Taylor, Mayor

Attest:

Rhonda Hansard, City Clerk

BUDGET REPORT FOR CITY OF DAHLONEGA
Fund: 100 GENERAL FUND

		Calculations as of 06/30/2025					
		2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE
GL NUMBER	DESCRIPTION						
ESTIMATED REVENUES							
Dept 0000 - NON DEPARTMENTAL							
GENERAL PROPERTY TAXES							
100.0000.31.1100	PROPERTY TAX - REAL & PERSONAL	1,144,197	1,178,723	1,178,723	1,178,723	1,178,723	
100.0000.31.1200	PROPERTY TAX - PRIOR YEAR	6,575	20,000	10,000	10,000	10,000	(50.00)
100.0000.31.1310	PROPERTY TAX - MOTOR VEHICLE	1,860	3,800	3,600	3,600	3,600	(5.26)
100.0000.31.1315	MOTOR VEHICLE TAVT	83,324	86,000	86,000	86,000	86,000	
100.0000.31.1316	ALTERNATIVE AD VALOREM TAX (AAVT)	973	1,200	1,200	1,200	1,200	
100.0000.31.1320	PROPERTY TAX - MOBILE HOME	150	200	150	150	150	(25.00)
100.0000.31.1600	REAL ESTATE TRANSFER TAXES (INTAN	41,422	29,737	40,000	40,000	40,000	34.51
GENERAL PROPERTY TAXES		1,278,501	1,319,660	1,319,673	1,319,673	1,319,673	
FRANCHISE TAXES							
100.0000.31.1710	FRANCHISE TAXES - ELECTRIC	576,098	490,000	576,098	576,098	576,098	17.57
100.0000.31.1730	FRANCHISE TAXES - GAS	58,876	53,000	39,251	39,251	39,251	(25.94)
100.0000.31.1750	FRANCHISE TAXES - CABLE TV		7,500				(100.00)
100.0000.31.1760	FRANCHISE TAXES - TELEPHONE	15,013	7,500	20,000	20,000	20,000	166.67
FRANCHISE TAXES		649,987	558,000	635,349	635,349	635,349	13.86
GENERAL SALES AND USE TAXES							
100.0000.31.3100	LOST (LOCAL OPTION SALES TAXES)	1,161,161	1,482,000	1,712,000	1,712,000	1,712,000	15.52
GENERAL SALES AND USE TAXES		1,161,161	1,482,000	1,712,000	1,712,000	1,712,000	15.52
SELECTIVE SALES AND USE TAXES							
100.0000.31.4200	ALCOHOLIC BEVERAGE EXCISE TAXES	170,362	150,000	170,000	170,000	170,000	13.33
100.0000.31.4500	ENERGY EXCISE TAXES	8,646	8,000	8,500	8,500	8,500	6.25
SELECTIVE SALES AND USE TAXES		179,008	158,000	178,500	178,500	178,500	12.97
BUSINESS TAXES							
100.0000.31.6100	BUSINESS AND OCCUPATION TAXES	112,653	110,000	115,000	115,000	115,000	4.55
100.0000.31.6200	INSURANCE PREMIUM TAXES	718,039	650,000	718,039	718,039	718,039	10.47
100.0000.31.6300	FINANCIAL INSTITUTIONS TAXES	62,336	45,000	62,000	62,000	62,000	37.78
BUSINESS TAXES		893,028	805,000	895,039	895,039	895,039	11.18
PENALTIES/INTEREST - TAXES							
100.0000.31.9100	PENALTIES & INTEREST - PROPERTY TA	3,058	2,500	3,000	3,000	3,000	20.00
PENALTIES/INTEREST - TAXES		3,058	2,500	3,000	3,000	3,000	20.00
ALCOHOLIC BEVERAGES LICENSES							
100.0000.32.1110	ALCOHOLIC BEV LICENSES - BEER	40,375	45,000	40,000	40,000	40,000	(11.11)
100.0000.32.1120	ALCOHOLIC BEV LICENSES - WINE	43,975	50,000	43,000	43,000	43,000	(14.00)
100.0000.32.1130	ALCOHOLIC BEV LICENSES - LIQUOR	46,125	50,000	46,000	46,000	46,000	(8.00)
100.0000.32.1140	ALCOHOLIC BEV LICENSES - SERVERS	4,025	6,000	5,000	5,000	5,000	(16.67)
ALCOHOLIC BEVERAGES LICENSES		134,500	151,000	134,000	134,000	134,000	(11.26)
PERMITS							
100.0000.32.2200	PERMITS - BUILDINGS AND SIGNS	217,906	150,000	180,000	180,000	180,000	20.00
100.0000.32.2210	PERMITS - ZONING AND LAND USE	1,175	1,000	1,000	1,000	1,000	
100.0000.32.2900	PERMITS - OTHER	13,207	3,500	10,000	10,000	10,000	185.71
100.0000.32.3300	ST VACATION RENTAL FEES	500	200	500	500	500	150.00
PERMITS		232,788	154,700	191,500	191,500	191,500	23.79
INTERGOVERNMENTAL REVENUE							
100.0000.33.3000	PAYMENT IN LIEU OF TAXES - FEDERAL	13,985	13,985	13,985	13,985	13,985	
100.0000.33.9100	GRANT REVENUES	7,000	10,000	5,000	5,000	5,000	(50.00)
INTERGOVERNMENTAL REVENUE		20,985	23,985	18,985	18,985	18,985	
CHARGES FOR SERVICES							

BUDGET REPORT FOR CITY OF DAHLONEGA
Fund: 100 GENERAL FUND

		Calculations as of 06/30/2025					
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE
ESTIMATED REVENUES							
Dept 0000 - NON DEPARTMENTAL							
CHARGES FOR SERVICES							
100.0000.34.1700	INDIRECT COST ALLOCATIONS	497,326	663,101	829,284	829,284	829,284	25.06
100.0000.34.1910	ELECTION QUALIFYING FEE		650	650	650	650	
100.0000.34.5410	PARKING CHARGES	22,602	10,000	20,000	20,000	20,000	100.00
100.0000.34.6990	OTHER FEES	(9,596)	10,000	10,000	10,000	10,000	
100.0000.34.7910	PARK USE FEES	6,560	3,000	6,500	6,500	6,500	116.67
100.0000.34.9100	CEMETERY FEES	14,650	20,000	20,000	20,000	20,000	
100.0000.34.9300	RETURNED CHECK FEES		60				(100.00)
100.0000.34.9400	ADMINISTRATIVE FEES	4,548	6,000	6,000	6,000	6,000	
CHARGES FOR SERVICES		536,090	712,811	892,434	892,434	892,434	25.20
FINES AND FORFEITURES							
100.0000.35.1170	FINES - MUNICIPAL COURT	171,173	180,000	180,000	180,000	180,000	
100.0000.35.1900	FINES - TECHNOLOGY FEE	1,564	1,600	1,600	1,600	1,600	
100.0000.35.1920	FINES - ALCOHOL	685					
FINES AND FORFEITURES		173,422	181,600	181,600	181,600	181,600	
INVESTMENT INCOME							
100.0000.36.1000	INTEREST REVENUES	115,142	7,500	144,732	144,732	144,732	1,829.76
INVESTMENT INCOME		115,142	7,500	144,732	144,732	144,732	1,829.76
MISCELLANEOUS REVENUE							
100.0000.38.9000	MISCELLANEOUS REVENUES	1,570	3,000	1,500	1,500	1,500	(50.00)
MISCELLANEOUS REVENUE		1,570	3,000	1,500	1,500	1,500	(50.00)
OTHER FINANCING SOURCES							
100.0000.39.1275	TRANSFERS IN - HOTEL/MOTEL TAX	87,225	116,300	112,800	112,800	112,800	(3.01)
100.0000.39.2100	PROCEEDS FROM SALE OF ASSETS	40,200	10,000	40,000	40,000	40,000	300.00
100.0000.39.2210	PROPERTY SALES - CEMETERY LOT	9,750	10,000	10,000	10,000	10,000	
100.0000.39.9100	APPROPRIATED FUND BALANCE		1,000,000	1,050,582	1,035,582	1,035,582	3.56
OTHER FINANCING SOURCES		137,175	1,136,300	1,213,382	1,198,382	1,198,382	5.46
Totals for dept 0000 - NON DEPARTMENTAL		5,516,415	6,696,056	7,521,694	7,506,694	7,506,694	12.11
TOTAL ESTIMATED REVENUES		5,516,415	6,696,056	7,521,694	7,506,694	7,506,694	12.11
APPROPRIATIONS							
Dept 0000 - NON DEPARTMENTAL							
OTHER COSTS							
100.0000.57.9000	CONTINGENCIES		111,475	50,000	50,000	50,000	(55.15)
OTHER COSTS			111,475	50,000	50,000	50,000	(55.15)
OTHER FINANCING USES							
100.0000.61.1230	TRANSFERS OUT - DDA	37,500	50,000	200,367	200,367	200,367	300.73
100.0000.61.1390	TRANSFERS OUT - GEN GOVT CAPT PRG			870,732	870,732	870,732	
100.0000.61.1505	TRANSFERS OUT - WATER AND SEWER	750,000	1,000,000				(100.00)
OTHER FINANCING USES		787,500	1,050,000	1,071,099	1,071,099	1,071,099	2.01
Totals for dept 0000 - NON DEPARTMENTAL		787,500	1,161,475	1,121,099	1,121,099	1,121,099	(3.48)
Dept 1100 - LEGISLATIVE							
PERSONAL SERVICES AND EMPLOYEE BENEFITS							
100.1100.51.1100	SALARIES AND WAGES	91,904	115,510	174,183	174,183	174,183	50.70
100.1100.51.1300	OVERTIME	1,502		2,000	2,000	2,000	
100.1100.51.2100	GROUP INSURANCE	7,682	12,339	19,752	19,752	19,752	
100.1100.51.2200	FICA CONTRIBUTIONS	7,071	8,837	12,977	12,977	12,977	46.85

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BUDGET REPORT FOR CITY OF DAHLONEGA
Fund: 100 GENERAL FUND

		Calculations as of 06/30/2025					
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE
APPROPRIATIONS							
Dept 1100 - LEGISLATIVE							
PERSONAL SERVICES AND EMPLOYEE BENEFITS							
100.1100.51.2400	RETIREMENT CONTRIBUTIONS	5,029	4,195	6,907	6,907	6,907	64.65
100.1100.51.2700	WORKERS COMPENSATION	158	250	325	325	325	30.00
PERSONAL SERVICES AND EMPLOYEE BENEFITS		113,346	141,131	216,144	216,144	216,144	53.15
PURCHASED/CONTRACTED SERVICES							
100.1100.52.1000	PROFESSIONAL/TECHNICAL SERVICES	67,059	150,000	100,000	100,000	100,000	(33.33)
100.1100.52.2200	REPAIRS AND MAINTENANCE		600				(100.00)
100.1100.52.3100	INSURANCE	73,087		146,000	146,000	146,000	
100.1100.52.3200	COMMUNICATIONS	1,109	4,500	1,700	1,700	1,700	(62.22)
100.1100.52.3300	ADVERTISING	1,222	2,400	2,000	2,000	2,000	(16.67)
100.1100.52.3400	PRINTING		450	250	250	250	(44.44)
100.1100.52.3500	TRAVEL	3,419	30,000	20,000	20,000	20,000	(33.33)
100.1100.52.3600	DUES AND FEES	5,456	10,000	10,000	10,000	10,000	
100.1100.52.3700	EDUCATION AND TRAINING	9,945	20,000	15,000	15,000	15,000	(25.00)
100.1100.53.1600	SMALL EQUIPMENT	1,891	2,500	2,500	2,500	2,500	
PURCHASED/CONTRACTED SERVICES		163,188	220,450	297,450	297,450	297,450	34.93
SUPPLIES							
100.1100.53.1100	GENERAL SUPPLIES AND MATERIALS	1,172	3,000	3,000	3,000	3,000	
SUPPLIES		1,172	3,000	3,000	3,000	3,000	
Totals for dept 1100 - LEGISLATIVE		277,706	364,581	516,594	516,594	516,594	41.70
Dept 1300 - EXECUTIVE							
PERSONAL SERVICES AND EMPLOYEE BENEFITS							
100.1300.51.1100	SALARIES AND WAGES	124,838	183,109	215,862	215,862	215,862	17.89
100.1300.51.2100	GROUP INSURANCE	1,805	2,507	2,507	2,507	2,507	
100.1300.51.2200	FICA CONTRIBUTIONS	9,550	14,008	16,082	16,082	16,082	14.81
100.1300.51.2400	RETIREMENT CONTRIBUTIONS	26,981	15,000	36,695	36,695	36,695	144.63
100.1300.51.2700	WORKERS COMPENSATION	504	800	1,041	1,041	1,041	30.13
PERSONAL SERVICES AND EMPLOYEE BENEFITS		163,678	215,424	272,187	272,187	272,187	26.35
PURCHASED/CONTRACTED SERVICES							
100.1300.52.1000	PROFESSIONAL/TECHNICAL SERVICES	151	10,000	20,000	20,000	20,000	100.00
100.1300.52.2200	REPAIRS AND MAINTENANCE	513	500	500	500	500	
100.1300.52.2300	RENTALS	8,143	12,000	12,000	12,000	12,000	
100.1300.52.3100	INSURANCE		3,000	1,500	1,500	1,500	(50.00)
100.1300.52.3200	COMMUNICATIONS	628	1,600	1,000	1,000	1,000	(37.50)
100.1300.52.3300	ADVERTISING	677		500	500	500	
100.1300.52.3500	TRAVEL	5,417	6,000	3,500	3,500	3,500	(41.67)
100.1300.52.3600	DUES AND FEES	7,771	12,250	10,000	10,000	10,000	(18.37)
100.1300.52.3700	EDUCATION AND TRAINING	846	5,000	2,000	2,000	2,000	(60.00)
100.1300.53.1600	SMALL EQUIPMENT		1,500	1,500	1,500	1,500	
PURCHASED/CONTRACTED SERVICES		24,146	51,850	52,500	52,500	52,500	1.25
SUPPLIES							
100.1300.53.1100	GENERAL SUPPLIES AND MATERIALS	722	1,000	750	750	750	(25.00)
100.1300.53.1270	MOTOR FUEL	138	500	500	500	500	
SUPPLIES		860	1,500	1,250	1,250	1,250	(16.67)
Totals for dept 1300 - EXECUTIVE		188,684	268,774	325,937	325,937	325,937	21.27
Dept 1400 - ELECTIONS							
PURCHASED/CONTRACTED SERVICES							
100.1400.52.1000	PROFESSIONAL/TECHNICAL SERVICES		11,000				(100.00)

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BUDGET REPORT FOR CITY OF DAHLONEGA
Fund: 100 GENERAL FUND

		Calculations as of 06/30/2025					
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE
APPROPRIATIONS							
Dept 1400 - ELECTIONS							
PURCHASED/CONTRACTED SERVICES							
100.1400.52.3300	ADVERTISING		850	850	850	850	
100.1400.52.3400	PRINTING		750	750	750	750	
PURCHASED/CONTRACTED SERVICES			12,600	1,600	1,600	1,600	(87.30)
SUPPLIES							
100.1400.53.1100	GENERAL SUPPLIES AND MATERIALS	58					
SUPPLIES		58					
OTHER COSTS							
100.1400.57.1000	INTERGOVERNMENTAL		22,000	25,000	25,000	25,000	13.64
OTHER COSTS			22,000	25,000	25,000	25,000	13.64
Totals for dept 1400 - ELECTIONS		58	34,600	26,600	26,600	26,600	(23.12)
Dept 1500 - GENERAL ADMINISTRATION							
PERSONAL SERVICES AND EMPLOYEE BENEFITS							
100.1500.51.1100	SALARIES AND WAGES	223,736	283,122	363,630	363,630	363,630	28.44
100.1500.51.1300	OVERTIME	1,613	2,500	2,500	2,500	2,500	
100.1500.51.2100	GROUP INSURANCE	49,546	51,548	116,224	116,224	116,224	125.47
100.1500.51.2200	PAYROLL TAXES	16,571	21,659	27,091	27,091	27,091	25.08
100.1500.51.2400	RETIREMENT CONTRIBUTIONS	47,318	39,473	64,984	64,984	64,984	64.63
100.1500.51.2700	WORKERS COMPENSATION	945	1,500	1,946	1,946	1,946	29.73
PERSONAL SERVICES AND EMPLOYEE BENEFITS		339,729	399,802	576,375	576,375	576,375	44.17
PURCHASED/CONTRACTED SERVICES							
100.1500.52.1000	PROFESSIONAL/TECHNICAL SERVICES	317,249	500,000	500,000	500,000	500,000	
100.1500.52.2000	PURCHASED PROPERTY SERVICES	165	1,500	1,500	1,500	1,500	
100.1500.52.2200	REPAIRS AND MAINTENANCE	1,735	27,160	10,000	10,000	10,000	(63.18)
100.1500.52.2300	RENTALS	7,409	8,000	8,000	8,000	8,000	
100.1500.52.3100	INSURANCE	1,332	7,257	7,000	7,000	7,000	(3.54)
100.1500.52.3200	COMMUNICATIONS	12,860	9,000	17,000	17,000	17,000	88.89
100.1500.52.3210	POSTAGE	16,110	15,000	20,000	20,000	20,000	33.33
100.1500.52.3300	ADVERTISING	402	2,000	1,500	1,500	1,500	(25.00)
100.1500.52.3400	PRINTING		250	250	250	250	
100.1500.52.3500	TRAVEL	3,864	5,000	5,000	5,000	5,000	
100.1500.52.3600	DUES AND FEES	4,653	13,500	13,500	13,500	13,500	
100.1500.52.3700	EDUCATION AND TRAINING	1,746	5,000	5,000	5,000	5,000	
100.1500.52.3940	BANKING SERVICES	6,785	11,000	11,000	11,000	11,000	
100.1500.53.1600	SMALL EQUIPMENT	3,770	8,000	5,000	5,000	5,000	(37.50)
PURCHASED/CONTRACTED SERVICES		378,080	612,667	604,750	604,750	604,750	(1.29)
SUPPLIES							
100.1500.53.1100	GENERAL SUPPLIES AND MATERIALS	16,207	15,000	18,000	18,000	18,000	20.00
100.1500.53.1210	WATER/SEWER	2,724	3,500	3,600	3,600	3,600	2.86
100.1500.53.1220	NATURAL GAS	1,950	2,500	3,500	3,500	3,500	40.00
100.1500.53.1230	ELECTRICITY	12,074	15,600	18,500	18,500	18,500	18.59
100.1500.53.1270	MOTOR FUEL	(1)					
SUPPLIES		32,954	36,600	43,600	43,600	43,600	19.13
CAPITAL OUTLAYS							
100.1500.54.9900	CAPITAL OUTLAYS	235	23,193				(100.00)
CAPITAL OUTLAYS		235	23,193				
Totals for dept 1500 - GENERAL ADMINISTRATION		750,998	1,072,262	1,224,725	1,224,725	1,224,725	

BUDGET REPORT FOR CITY OF DAHLONEGA
Fund: 100 GENERAL FUND

		Calculations as of 06/30/2025					
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE
APPROPRIATIONS							
Dept 2650 - MUNICIPAL COURT							
PERSONAL SERVICES AND EMPLOYEE BENEFITS							
100.2650.51.1100	SALARIES AND WAGES	60,005	95,940	98,781	98,781	98,781	2.96
100.2650.51.1300	OVERTIME		500	500	500	500	
100.2650.51.2100	GROUP INSURANCE	23,184	24,535	47,633	47,633	47,633	94.14
100.2650.51.2200	FICA CONTRIBUTIONS	4,206	7,340	7,360	7,360	7,360	0.27
100.2650.51.2400	RETIREMENT CONTRIBUTIONS	8,391	7,000	11,524	11,524	11,524	64.63
100.2650.51.2700	WORKERS COMPENSATION	126	200	260	260	260	30.00
PERSONAL SERVICES AND EMPLOYEE BENEFITS		95,912	135,515	166,058	166,058	166,058	22.54
PURCHASED/CONTRACTED SERVICES							
100.2650.52.1000	PROFESSIONAL/TECHNICAL SERVICES	14,701	165,000	165,000	165,000	165,000	
100.2650.52.3100	INSURANCE		1,839	1,500	1,500	1,500	(18.43)
100.2650.52.3200	COMMUNICATIONS	64	500				(100.00)
100.2650.52.3300	ADVERTISING		200				(100.00)
100.2650.52.3500	TRAVEL	150	150	150	150	150	
100.2650.52.3600	DUES AND FEES		150	150	150	150	
100.2650.52.3700	EDUCATION AND TRAINING	259	500	500	500	500	
100.2650.53.1600	SMALL EQUIPMENT		900				(100.00)
PURCHASED/CONTRACTED SERVICES		15,174	169,239	167,300	167,300	167,300	(1.15)
SUPPLIES							
100.2650.53.1100	GENERAL SUPPLIES AND MATERIALS	1,405	750	1,500	1,500	1,500	100.00
SUPPLIES		1,405	750	1,500	1,500	1,500	100.00
Totals for dept 2650 - MUNICIPAL COURT		112,491	305,504	334,858	334,858	334,858	9.61
Dept 3200 - POLICE							
PERSONAL SERVICES AND EMPLOYEE BENEFITS							
100.3200.51.1100	SALARIES AND WAGES	326,024	463,516	507,146	507,146	507,146	9.41
FOOTNOTE AMOUNTS:				120,000	120,000	120,000	
REQUEST TWO (2) ADDITIONAL SWORN POSITIONS AND TWO PROMOTIONS OF SUPERVISORS							
FOOTNOTE AMOUNTS:				4,800	4,800	4,800	
SUPERVISOR POSITION 10% X2							
GL # FOOTNOTE TOTAL:				124,800	124,800	124,800	
100.3200.51.1300	OVERTIME	7,571	15,000	20,000	20,000	20,000	33.33
OVERTIME FOR STAFF DUE TO FLSA							
100.3200.51.2100	GROUP INSURANCE	74,618	83,403	146,436	146,436	146,436	75.58
100.3200.51.2200	FICA CONTRIBUTIONS	24,425	35,459	37,783	37,783	37,783	6.55
100.3200.51.2400	RETIREMENT CONTRIBUTIONS	16,367	13,653	22,477	22,477	22,477	64.63
100.3200.51.2700	WORKERS COMPENSATION	4,411	7,000	9,087	9,087	9,087	29.81
PERSONAL SERVICES AND EMPLOYEE BENEFITS		453,416	618,031	742,929	742,929	742,929	20.21
PURCHASED/CONTRACTED SERVICES							
100.3200.52.1000	PROFESSIONAL/TECHNICAL SERVICES	10,251	31,500	31,500	31,500	31,500	
100.3200.52.2200	REPAIRS AND MAINTENANCE	7,170	9,000	20,000	20,000	20,000	122.22
INCREASED FOR ADDITIONAL OFFICERS ADDED TO STAFF							
100.3200.52.2300	RENTALS	49,899	161,553	216,611	216,611	216,611	34.08
TWO (2) FLEET 3 FOR ADDITIONAL VEHICLES \$9400							
TWO (2) BODY CAMERAS AND TASERS \$3658							
TWO (2) ADDITIONAL MARKED UNITS \$36000							
TWO (2) ADDITIONAL FLOCK CAMERAS \$6000							
100.3200.52.3100	INSURANCE	370	10,306				(100.00)
100.3200.52.3200	COMMUNICATIONS	5,531	8,500	10,000	10,000	10,000	17.65
100.3200.52.3300	ADVERTISING		600	600	600	600	
100.3200.52.3500	TRAVEL	4,640	8,000	8,500	8,500	8,500	
IACP CONFERENCE IN ORLANDO FL							

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE
APPROPRIATIONS							
Dept 3200 - POLICE							
PURCHASED/CONTRACTED SERVICES							
100.3200.52.3600	DUES AND FEES	2,100	5,000	5,000	5,000	5,000	
100.3200.52.3700	EDUCATION AND TRAINING	750	12,000	15,000	15,000	15,000	25.00
ADDITION FUNDS FRO ADDED STAFF							
100.3200.53.1600	SMALL EQUIPMENT	19,255	50,000	55,000	55,000	55,000	10.00
PURCHASED/CONTRACTED SERVICES		99,966	296,459	362,211	362,211	362,211	22.18
SUPPLIES							
100.3200.53.1100	GENERAL SUPPLIES AND MATERIALS	16,979	37,000	38,000	38,000	38,000	2.70
100.3200.53.1230	ELECTRICITY	1,362	2,800	2,800	2,800	2,800	
100.3200.53.1270	MOTOR FUEL	16,522	13,750	25,000	25,000	25,000	81.82
SUPPLIES		34,863	53,550	65,800	65,800	65,800	22.88
CAPITAL OUTLAYS							
100.3200.54.9900	CAPITAL OUTLAYS	31,505		31,505	31,505	31,505	
CAPITAL OUTLAYS		31,505		31,505	31,505	31,505	
OTHER COSTS							
100.3200.57.1000	INTERGOVERNMENTAL		62,000	62,000	62,000	62,000	
OTHER COSTS			62,000	62,000	62,000	62,000	
Totals for dept 3200 - POLICE		619,750	1,030,040	1,264,445	1,264,445	1,264,445	22.76
Dept 4100 - PUBLIC WORKS ADMINISTRATION							
PERSONAL SERVICES AND EMPLOYEE BENEFITS							
100.4100.51.1100	SALARIES AND WAGES	107,559	161,160	107,702	107,702	107,702	(33.17)
FOOTNOTE AMOUNTS:				160,000	160,000	160,000	
FY25 ANTICIPATED \$144K + 3% COLA + 7% PERF							
FOOTNOTE AMOUNTS:				55,000	55,000	55,000	
1 FTE							
GL # FOOTNOTE TOTAL:				215,000	215,000	215,000	
100.4100.51.1300	OVERTIME	5,368	6,000	8,000	8,000	8,000	33.33
100.4100.51.2100	GROUP INSURANCE	10,666	13,772	18,656	18,656	18,656	35.46
FOOTNOTE AMOUNTS:				26,000	26,000	26,000	
ADJUSTED FOR 1 NEW FTE							
100.4100.51.2200	FICA CONTRIBUTIONS	8,548	12,329	8,024	8,024	8,024	(34.92)
FOOTNOTE AMOUNTS:				18,000	18,000	18,000	
ADJUST FOR 1 NEW FTE							
100.4100.51.2400	RETIREMENT CONTRIBUTIONS	1,798	1,500	2,470	2,470	2,470	64.67
FOOTNOTE AMOUNTS:				2,300	2,300	2,300	
ADJUSTED FOR 1 FTE							
100.4100.51.2700	WORKERS COMPENSATION	2,017	3,200	4,156	4,156	4,156	29.88
FOOTNOTE AMOUNTS:				3,800	3,800	3,800	
ADJUSTED FOR 1 FTE							
PERSONAL SERVICES AND EMPLOYEE BENEFITS		135,956	197,961	149,008	149,008	149,008	(24.73)
PURCHASED/CONTRACTED SERVICES							
100.4100.52.1000	PROFESSIONAL/TECHNICAL SERVICES	7,040	21,500	21,500	21,500	21,500	
FOOTNOTE AMOUNTS:				20,000			
ON CALL DESIGN							
FOOTNOTE AMOUNTS:				1,500			
TRUCK WASH							
GL # FOOTNOTE TOTAL:				21,500			
100.4100.52.2200	REPAIRS AND MAINTENANCE	3,960	2,000	5,000	5,000	5,000	
100.4100.52.2300	RENTALS	12,001		31,000	31,000	31,000	
FOOTNOTE AMOUNTS:				31,000			

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE
APPROPRIATIONS							
Dept 4100 - PUBLIC WORKS ADMINISTRATION							
PURCHASED/CONTRACTED SERVICES							
ENTERPRISE LEASE							
100.4100.52.3100	INSURANCE		1,500				(100.00)
100.4100.52.3200	COMMUNICATIONS	2,362	2,500	3,000	3,000	3,000	20.00
100.4100.52.3300	ADVERTISING		500	500	500	500	
100.4100.52.3400	PRINTING		1,200				(100.00)
100.4100.52.3500	TRAVEL		500	500	500	500	
100.4100.52.3600	DUES AND FEES	79	1,000	500	500	500	(50.00)
100.4100.52.3700	EDUCATION AND TRAINING	95	1,000	1,000	1,000	1,000	
100.4100.53.1600	SMALL EQUIPMENT	1,749	2,500	4,000	4,000	4,000	60.00
FOOTNOTE AMOUNTS:				4,000			
COMPUTER EQUIPMENT INCL. FOR 1 FTE							
PURCHASED/CONTRACTED SERVICES		27,286	34,200	67,000	67,000	67,000	95.91
SUPPLIES							
100.4100.53.1100	GENERAL SUPPLIES AND MATERIALS	2,425	3,000	4,000	4,000	4,000	33.33
100.4100.53.1270	MOTOR FUEL	407	2,000	1,000	1,000	1,000	(50.00)
100.4100.53.1650	SAFETY SUPPLIES	512	1,000	1,000	1,000	1,000	
SUPPLIES		3,344	6,000	6,000	6,000	6,000	
Totals for dept 4100 - PUBLIC WORKS ADMINISTRATION		166,586	238,161	222,008	222,008	222,008	(6.78)
Dept 4200 - STREETS							
PERSONAL SERVICES AND EMPLOYEE BENEFITS							
100.4200.51.1100	SALARIES AND WAGES	428,722	666,419	748,777	748,777	748,777	12.36
FOOTNOTE AMOUNTS:				733,000	733,000	733,000	
2024 BUDGET + 3% COLA + 7% PERFORMANCE							
100.4200.51.1300	OVERTIME	24,715	25,000	40,000	40,000	40,000	60.00
FOOTNOTE AMOUNTS:				40	40	40	
NEED EMPLOYEES TO WORK ALL WEEKEND FOR EVENTS AROUND TOWN, CLEANING,							
100.4200.51.2100	GROUP INSURANCE	164,155	217,458	293,591	293,591	293,591	35.01
100.4200.51.2200	FICA CONTRIBUTIONS	32,230	48,178	55,784	55,784	55,784	15.79
100.4200.51.2400	RETIREMENT CONTRIBUTIONS	37,408	31,206	51,374	51,374	51,374	64.63
100.4200.51.2700	WORKERS COMPENSATION	18,906	30,000	38,947	38,947	38,947	29.82
PERSONAL SERVICES AND EMPLOYEE BENEFITS		706,136	1,018,261	1,228,473	1,228,473	1,228,473	20.64
PURCHASED/CONTRACTED SERVICES							
100.4200.52.1000	PROFESSIONAL/TECHNICAL SERVICES	13,418	89,000	89,000	89,000	89,000	
FOOTNOTE AMOUNTS:				4,000			
TRUCK WASH							
FOOTNOTE AMOUNTS:				15,000			
TREE WORK							
FOOTNOTE AMOUNTS:				40,000			
ASPHALT REPAIRS/UPGRADES							
FOOTNOTE AMOUNTS:				30,000			
GENERAL/MISCELLANEOUS							
GL # FOOTNOTE TOTAL:				89,000			
100.4200.52.2200	REPAIRS AND MAINTENANCE	33,313	35,000	40,000	40,000	40,000	14.29
100.4200.52.2300	RENTALS	84,700	15,000	150,000	150,000	150,000	900.00
100.4200.52.3100	INSURANCE	378	8,000	8,000	8,000	8,000	
100.4200.52.3200	COMMUNICATIONS	2,474	5,000	5,000	5,000	5,000	
100.4200.52.3300	ADVERTISING	509	3,000	3,000	3,000	3,000	
100.4200.52.3500	TRAVEL		1,000	2,000	2,000	2,000	100.00
100.4200.52.3700	EDUCATION AND TRAINING		10,000	12,000	12,000	12,000	
FOOTNOTE AMOUNTS:				12			
CDLS							

BUDGET REPORT FOR CITY OF DAHLONEGA
Fund: 100 GENERAL FUND

		Calculations as of 06/30/2025					
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE
APPROPRIATIONS							
Dept 4200 - STREETS							
PURCHASED/CONTRACTED SERVICES							
100.4200.52.3930	DISPOSAL SERVICES		15,000	15,000	15,000	15,000	
				FOOTNOTE AMOUNTS:			
				15,000			
ROLL OFF CONTAINERS							
100.4200.52.3950	TRAFFIC SIGNAL SERVICES		1,200	2,000	2,000	2,000	66.67
100.4200.53.1600	SMALL EQUIPMENT	6,657	20,000	20,000	20,000	20,000	
PURCHASED/CONTRACTED SERVICES		141,449	202,200	346,000	346,000	346,000	71.12
SUPPLIES							
100.4200.53.1100	GENERAL SUPPLIES AND MATERIALS	100,505	98,000	115,000	115,000	115,000	17.35
				FOOTNOTE AMOUNTS:			
				115,000			
GENERAL/MISCELLANEOUS							
100.4200.53.1230	ELECTRICITY	52,771	65,000	65,000	65,000	65,000	
100.4200.53.1270	MOTOR FUEL	19,042	35,000	40,000	40,000	40,000	14.29
100.4200.53.1650	SAFETY SUPPLIES	5,075	25,000	10,000	10,000	10,000	(60.00)
SUPPLIES		177,393	223,000	230,000	230,000	230,000	3.14
CAPITAL OUTLAYS							
100.4200.54.9900	CAPITAL OUTLAYS	8,489	10,000				(100.00)
ZERO TURN MOWER							
KUBOTA M5 W/SIDEARM							
SVL 95 SKID STEER W/MULCHING HEAD							
BUSH HOG STYLE MOWER							
CAPITAL OUTLAYS		8,489	10,000				(100.00)
Totals for dept 4200 - STREETS		1,033,467	1,453,461	1,804,473	1,804,473	1,804,473	24.15
Dept 4900 - MAINTENANCE AND SHOP							
PERSONAL SERVICES AND EMPLOYEE BENEFITS							
100.4900.51.1100	SALARIES AND WAGES	29,092	40,492	44,205	44,205	44,205	9.17
				FOOTNOTE AMOUNTS:			
				44,000			
FY25 + 3% COLA +7% PERFORMANCE							
100.4900.51.1300	OVERTIME	871	6,000	1,000	1,000	1,000	(83.33)
100.4900.51.2100	GROUP INSURANCE	9,425	12,153	16,549	16,549	16,549	36.17
100.4900.51.2200	FICA CONTRIBUTIONS	2,228	3,098	3,294	3,294	3,294	6.33
100.4900.51.2400	RETIREMENT CONTRIBUTIONS	2,997	2,500	4,116	4,116	4,116	64.64
100.4900.51.2700	WORKERS COMPENSATION	2,206	3,500	4,545	4,545	4,545	29.86
PERSONAL SERVICES AND EMPLOYEE BENEFITS		46,819	67,743	73,709	73,709	73,709	8.81
PURCHASED/CONTRACTED SERVICES							
100.4900.52.1000	PROFESSIONAL/TECHNICAL SERVICES	431	2,000	2,000	2,000	2,000	
100.4900.52.2200	REPAIRS AND MAINTENANCE	583	1,000	1,000	1,000	1,000	
100.4900.52.3100	INSURANCE	596	1,500				(100.00)
100.4900.52.3200	COMMUNICATIONS	308	500	500	500	500	
100.4900.52.3930	DISPOSAL SERVICES	830	1,000	1,500	1,500	1,500	50.00
100.4900.53.1600	SMALL EQUIPMENT		3,000	2,000	2,000	2,000	(33.33)
PURCHASED/CONTRACTED SERVICES		2,748	9,000	7,000	7,000	7,000	(22.22)
SUPPLIES							
100.4900.53.1100	GENERAL SUPPLIES AND MATERIALS	12,324	14,000	14,000	14,000	14,000	
100.4900.53.1210	WATER/SEWER	3,561	5,000	5,000	5,000	5,000	
100.4900.53.1220	NATURAL GAS	812	2,000	1,500	1,500	1,500	(25.00)
100.4900.53.1230	ELECTRICITY	3,712	5,000	5,000	5,000	5,000	
100.4900.53.1270	MOTOR FUEL	381	2,000	1,200	1,200	1,200	
100.4900.53.1650	SAFETY SUPPLIES	729	1,000	1,000	1,000	1,000	

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BUDGET REPORT FOR CITY OF DAHLONEGA
Fund: 100 GENERAL FUND

		Calculations as of 06/30/2025					
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE
APPROPRIATIONS							
Dept 4900 - MAINTENANCE AND SHOP							
SUPPLIES							
SUPPLIES		21,519	29,000	27,700	27,700	27,700	(4.48)
Totals for dept 4900 - MAINTENANCE AND SHOP		71,086	105,743	108,409	108,409	108,409	2.52
Dept 4950 - CEMETERY							
PERSONAL SERVICES AND EMPLOYEE BENEFITS							
100.4950.51.1100	SALARIES AND WAGES	25,276	33,486	36,471	36,471	36,471	8.91
FOOTNOTE AMOUNTS:				36,900	36,900	36,900	
2024-2025 BUDGET + 3% COLA + 7% PERFORMANCE							
100.4950.51.1300	OVERTIME	737	2,500	1,500	1,500	1,500	(40.00)
100.4950.51.2100	GROUP INSURANCE	9,405	12,130	16,514	16,514	16,514	36.14
100.4950.51.2200	FICA CONTRIBUTIONS	1,910	2,562	2,717	2,717	2,717	6.05
100.4950.51.2400	RETIREMENT CONTRIBUTIONS	3,836	3,200	5,269	5,269	5,269	64.66
100.4950.51.2700	WORKERS COMPENSATION	945	1,500	1,947	1,947	1,947	29.80
PERSONAL SERVICES AND EMPLOYEE BENEFITS		42,109	55,378	64,418	64,418	64,418	16.32
PURCHASED/CONTRACTED SERVICES							
100.4950.52.1000	PROFESSIONAL/TECHNICAL SERVICES	5,613	2,000	30,000	30,000	30,000	1,400.00
FOOTNOTE AMOUNTS:				20,000			
TREE TRIMMING							
FOOTNOTE AMOUNTS:				10,000			
STONE REPAIR							
GL # FOOTNOTE TOTAL:				30,000			
100.4950.52.2200	REPAIRS AND MAINTENANCE	2,711	5,000	5,000	5,000	5,000	
100.4950.52.3600	DUES AND FEES	425	1,500	500	500	500	(66.67)
100.4950.53.1600	SMALL EQUIPMENT		3,000	3,000	3,000	3,000	
PURCHASED/CONTRACTED SERVICES		8,749	11,500	38,500	38,500	38,500	234.78
SUPPLIES							
100.4950.53.1100	GENERAL SUPPLIES AND MATERIALS	3,034	5,000	9,000	6,000	6,000	20.00
100.4950.53.1210	WATER/SEWER	1,778	2,500	2,500	2,500	2,500	
100.4950.53.1230	ELECTRICITY	1,021	1,500	1,500	1,500	1,500	
100.4950.53.1650	SAFETY SUPPLIES		500	500	500	500	
SUPPLIES		5,833	9,500	13,500	10,500	10,500	10.53
Totals for dept 4950 - CEMETERY		56,691	76,378	116,418	113,418	113,418	48.50
Dept 6200 - PARKS							
PURCHASED/CONTRACTED SERVICES							
100.6200.52.1000	PROFESSIONAL/TECHNICAL SERVICES	1,305	28,000	36,000	24,000	24,000	(14.29)
FOOTNOTE AMOUNTS:				4,000			
PRESSURE WASHING							
FOOTNOTE AMOUNTS:				1,000			
LAWN CARE							
FOOTNOTE AMOUNTS:				15,000			
TREE TRIMMING							
FOOTNOTE AMOUNTS:				4,000			
GENERAL/MISCELLANEOUS							
FOOTNOTE AMOUNTS:				12,000			
TREE STUDY IF NOT COMPLETED IN 2024/2025							
GL # FOOTNOTE TOTAL:				36,000			
100.6200.52.2200	REPAIRS AND MAINTENANCE	3,786	8,000	10,000	10,000	10,000	25.00
100.6200.52.2300	RENTALS		1,000	2,000	2,000	2,000	
100.6200.52.3200	COMMUNICATIONS	1,170		1,600	1,600	1,600	
100.6200.53.1600	SMALL EQUIPMENT		5,000	2,000	2,000	2,000	

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BUDGET REPORT FOR CITY OF DAHLONEGA
Fund: 100 GENERAL FUND

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE
APPROPRIATIONS							
Dept 6200 - PARKS							
PURCHASED/CONTRACTED SERVICES							
PURCHASED/CONTRACTED SERVICES		6,261	42,000	51,600	39,600	39,600	(5.71)
SUPPLIES							
100.6200.53.1100	GENERAL SUPPLIES AND MATERIALS	15,986	50,000	53,000	53,000	53,000	6.00
	FOOTNOTE AMOUNTS:			10,000			
	MULCH						
	FOOTNOTE AMOUNTS:			5,000			
	CONNER GARDEN						
	FOOTNOTE AMOUNTS:			8,000			
	CITY PARK REPAIRS						
	FOOTNOTE AMOUNTS:			15,000			
	SOD/GRASS/SEED ETC...						
	FOOTNOTE AMOUNTS:			15,000			
	GENERAL/MISCELLANEOUS						
	GL # FOOTNOTE TOTAL:			53,000			
100.6200.53.1210	WATER/SEWER	5,084		7,200	7,200	7,200	
100.6200.53.1230	ELECTRICITY	4,741	5,000	7,200	7,200	7,200	44.00
SUPPLIES		25,811	55,000	67,400	67,400	67,400	22.55
Totals for dept 6200 - PARKS		32,072	97,000	119,000	107,000	107,000	10.31
Dept 7400 - COMMUNITY DEVELOPMENT							
PERSONAL SERVICES AND EMPLOYEE BENEFITS							
100.7400.51.1100	SALARIES AND WAGES	40,711	57,494	131,331	131,331	131,331	128.43
100.7400.51.2100	GROUP INSURANCE	7,104	9,092	25,000	25,000	25,000	174.97
100.7400.51.2200	FICA CONTRIBUTIONS	3,021	4,399	10,047	10,047	10,047	128.39
100.7400.51.2400	RETIREMENT CONTRIBUTIONS	14,320	11,946	22,000	22,000	22,000	84.16
100.7400.51.2700	WORKERS COMPENSATION	4,302	6,826	10,000	10,000	10,000	46.50
PERSONAL SERVICES AND EMPLOYEE BENEFITS		69,458	89,757	198,378	198,378	198,378	121.02
PURCHASED/CONTRACTED SERVICES							
100.7400.52.1000	PROFESSIONAL/TECHNICAL SERVICES	200,414	379,170	120,000	120,000	120,000	(68.35)
100.7400.52.2200	REPAIRS AND MAINTENANCE		2,800	2,800	2,800	2,800	
100.7400.52.2300	RENTALS		1,500	1,500	1,500	1,500	
100.7400.52.3100	INSURANCE		1,500	1,500	1,500	1,500	
100.7400.52.3200	COMMUNICATIONS	369	1,400	1,200	1,200	1,200	(14.29)
100.7400.52.3300	ADVERTISING	832	1,000	1,000	1,000	1,000	
100.7400.52.3500	TRAVEL	1,020	1,000	2,000	2,000	2,000	100.00
100.7400.52.3600	DUES AND FEES	182	1,500	1,500	1,500	1,500	
100.7400.52.3700	EDUCATION AND TRAINING	(440)	1,500	1,500	1,500	1,500	
100.7400.53.1600	SMALL EQUIPMENT		1,000	1,000	1,000	1,000	
PURCHASED/CONTRACTED SERVICES		202,377	392,370	134,000	134,000	134,000	(65.85)
SUPPLIES							
100.7400.53.1100	GENERAL SUPPLIES AND MATERIALS	2,437	3,500	3,500	3,500	3,500	
100.7400.53.1270	MOTOR FUEL	99	2,200	1,000	1,000	1,000	(54.55)
100.7400.53.1650	SAFETY SUPPLIES	77	250	250	250	250	
SUPPLIES		2,613	5,950	4,750	4,750	4,750	(20.17)
Totals for dept 7400 - COMMUNITY DEVELOPMENT		274,448	488,077	337,128	337,128	337,128	(30.93)
TOTAL APPROPRIATIONS		4,371,537	6,696,056	7,521,694	7,506,694	7,506,694	12.11
NET OF REVENUES/APPROPRIATIONS - FUND 100		1,144,878					

BUDGET REPORT FOR CITY OF DAHLONEGA
Fund: 100 GENERAL FUND

		Calculations as of 06/30/2025						
GL NUMBER	DESCRIPTION	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26	2025-26
		ACTIVITY	ORIGINAL	DEPT REQUESTED	FINANCE	CITY MANAGER	CITY MANAGER	CITY MANAGER
		THRU 06/30/25	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	% CHANGE
	BEGINNING FUND BALANCE	4,674,856	4,674,856	5,819,734	5,819,734	5,819,734	5,819,734	
	ENDING FUND BALANCE	5,819,734	4,674,856	5,819,734	5,819,734	5,819,734	5,819,734	

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

		Calculations as of 06/30/2025					
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE
ESTIMATED REVENUES							
Dept 0000 - NON DEPARTMENTAL							
CHARGES FOR SERVICES							
230.0000.34.5410	PARKING CHARGES	1,316	1,500	1,500	1,500	1,500	
	CHARGES FOR SERVICES	1,316	1,500	1,500	1,500	1,500	
INVESTMENT INCOME							
230.0000.36.1000	INTEREST REVENUES	6,507	8,000	8,900	8,900	8,900	11.25
	INVESTMENT INCOME	6,507	8,000	8,900	8,900	8,900	11.25
CONTRIBUTIONS AND DONATIONS							
230.0000.37.1000	CONTRIBUTIONS - PRIVATE SOURCES	4,000	1,500	4,000	4,000	4,000	166.67
	CONTRIBUTIONS AND DONATIONS	4,000	1,500	4,000	4,000	4,000	166.67
MISCELLANEOUS REVENUE							
230.0000.38.1000	MISCELLANEOUS REVENUES	10,800	14,400	14,400	14,400	14,400	
230.0000.38.9000	MISCELLANEOUS REVENUES	920	1,500	1,500	1,500	1,500	
	MISCELLANEOUS REVENUE	11,720	15,900	15,900	15,900	15,900	
OTHER FINANCING SOURCES							
230.0000.39.1100	TRANSFERS IN - GENERAL FUND	37,500	50,000	200,367	200,367	200,367	300.73
230.0000.39.1275	TRANSFERS IN - HOTEL/MOTEL TAX	65,475	87,300	87,300	87,300	87,300	
230.0000.39.9100	APPROPRIATED FUND BALANCE		166,922				(100.00)
	OTHER FINANCING SOURCES	102,975	304,222	287,667	287,667	287,667	(5.44)
	Totals for dept 0000 - NON DEPARTMENTAL	126,518	331,122	317,967	317,967	317,967	(3.97)
	TOTAL ESTIMATED REVENUES	126,518	331,122	317,967	317,967	317,967	(3.97)
APPROPRIATIONS							
Dept 7510 - DDA ADMINISTRATION							
PERSONAL SERVICES AND EMPLOYEE BENEFITS							
230.7510.51.1100	SALARIES AND WAGES	54,924	67,966	87,967	87,967	87,967	29.43
230.7510.51.1300	OVERTIME		500				(100.00)
230.7510.51.2100	GROUP INSURANCE	9,538	12,318	16,734	16,734	16,734	35.85
230.7510.51.2200	FICA CONTRIBUTIONS	4,121	5,200	6,554	6,554	6,554	26.04
230.7510.51.2400	RETIREMENT CONTRIBUTIONS			3,067	3,067	3,067	
230.7510.51.2700	WORKERS COMPENSATION	1,575	2,500	3,245	3,245	3,245	29.80
	PERSONAL SERVICES AND EMPLOYEE BENEFITS	70,158	88,484	117,567	117,567	117,567	32.87
PURCHASED/CONTRACTED SERVICES							
230.7510.52.1000	PROFESSIONAL/TECHNICAL SERVICES	7,393	10,000	10,000	10,000	10,000	
230.7510.52.2000	PURCHASED PROPERTY SERVICES	720					
230.7510.52.2200	REPAIRS AND MAINTENANCE	322	500	500	500	500	
230.7510.52.2300	RENTALS	6,026	7,700	9,500	9,500	9,500	23.38
230.7510.52.3100	INSURANCE	2,223		4,000	4,000	4,000	
230.7510.52.3200	COMMUNICATIONS	3,769	11,000	5,600	5,600	5,600	(49.09)
230.7510.52.3210	POSTAGE	1,500		1,500	1,500	1,500	
230.7510.52.3300	ADVERTISING	2,975	1,000	3,500	3,500	3,500	250.00
230.7510.52.3400	PRINTING		2,000				(100.00)
230.7510.52.3500	TRAVEL	201	700	700	700	700	
230.7510.52.3600	DUES AND FEES	625	3,500	3,500	3,500	3,500	
230.7510.52.3700	EDUCATION AND TRAINING	1,350	1,000	1,200	1,200	1,200	20.00
230.7510.53.1600	SMALL EQUIPMENT		350	350	350	350	
	PURCHASED/CONTRACTED SERVICES	27,104	37,750	40,350	40,350	40,350	
SUPPLIES							
230.7510.53.1100	GENERAL SUPPLIES AND MATERIALS	796	10,000	1,500	1,500	1,500	(85.00)

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

		Calculations as of 06/30/2025					
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE
APPROPRIATIONS							
Dept 7510 - DDA ADMINISTRATION							
SUPPLIES							
230.7510.53.1210	WATER/SEWER	1,169	1,500	1,500	1,500	1,500	
230.7510.53.1230	ELECTRICITY	7,220	9,500	9,500	9,500	9,500	
230.7510.53.1700	OTHER SUPPLIES		500	500	500	500	
SUPPLIES		9,185	21,500	13,000	13,000	13,000	(39.53)
Totals for dept 7510 - DDA ADMINISTRATION		106,447	147,734	170,917	170,917	170,917	15.69
Dept 7540 - TOURISM							
PURCHASED/CONTRACTED SERVICES							
230.7540.52.1000	PROFESSIONAL/TECHNICAL SERVICES	2,233	20,000	10,000	10,000	10,000	(50.00)
230.7540.52.2300	RENTALS	3,402	2,500	3,500	3,500	3,500	40.00
230.7540.52.3300	ADVERTISING		750				(100.00)
230.7540.52.3400	PRINTING		500				(100.00)
230.7540.52.3600	DUES AND FEES		200				(100.00)
230.7540.52.3700	EDUCATION AND TRAINING		500				(100.00)
230.7540.53.1600	SMALL EQUIPMENT		5,000				(100.00)
PURCHASED/CONTRACTED SERVICES		5,635	29,450	13,500	13,500	13,500	(54.16)
SUPPLIES							
230.7540.53.1100	GENERAL SUPPLIES AND MATERIALS		1,000				(100.00)
230.7540.53.1270	MOTOR FUEL		500				(100.00)
SUPPLIES			1,500				(100.00)
Totals for dept 7540 - TOURISM		5,635	30,950	13,500	13,500	13,500	(56.38)
Dept 7550 - DOWNTOWN DEVELOPMENT							
PERSONAL SERVICES AND EMPLOYEE BENEFITS							
230.7550.51.1100	SALARIES AND WAGES	35,917	50,733	52,454	52,454	52,454	3.39
230.7550.51.1300	OVERTIME		500				(100.00)
230.7550.51.2100	GROUP INSURANCE	9,469	12,224	16,618	16,618	16,618	35.95
230.7550.51.2200	FICA CONTRIBUTIONS	2,674	3,881	3,908	3,908	3,908	0.70
230.7550.51.2700	WORKERS COMPENSATION	252	400	520	520	520	30.00
PERSONAL SERVICES AND EMPLOYEE BENEFITS		48,312	67,738	73,500	73,500	73,500	8.51
PURCHASED/CONTRACTED SERVICES							
230.7550.52.1000	PROFESSIONAL/TECHNICAL SERVICES	14,141	40,000	49,200	49,200	49,200	23.00
	BANDS AND FIREWORKS PRICE INCREASES						
230.7550.52.3300	ADVERTISING		2,000				(100.00)
230.7550.52.3400	PRINTING		500				(100.00)
230.7550.52.3500	TRAVEL		500				(100.00)
230.7550.52.3600	DUES AND FEES	490	500	500	500	500	
230.7550.52.3700	EDUCATION AND TRAINING		500				(100.00)
PURCHASED/CONTRACTED SERVICES		14,631	44,000	49,700	49,700	49,700	12.95
SUPPLIES							
230.7550.53.1100	GENERAL SUPPLIES AND MATERIALS	3	5,000	150	150	150	(97.00)
230.7550.53.1270	MOTOR FUEL	166	500				(100.00)
230.7550.53.1780	BEAUTIFICATION SUPPLIES	(14,930)	35,000	10,000	10,000	10,000	(71.43)
230.7550.53.1790	OTHER SUPPLIES - VOLUNTEER APPRECIATION		200	200	200	200	
SUPPLIES		(14,761)	40,700	10,350	10,350	10,350	(74.57)
Totals for dept 7550 - DOWNTOWN DEVELOPMENT		48,182	152,438	133,550	133,550	133,550	
TOTAL APPROPRIATIONS		160,264	331,122	317,967	317,967	317,967	

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

		Calculations as of 06/30/2025						
GL NUMBER	DESCRIPTION	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26	2025-26
		ACTIVITY	ORIGINAL	DEPT REQUESTED	FINANCE	CITY MANAGER	CITY MANAGER	CITY MANAGER
		THRU 06/30/25	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	% CHANGE
NET OF REVENUES/APPROPRIATIONS - FUND 230		(33,746)						
	BEGINNING FUND BALANCE	495,138	495,138	461,392	461,392	461,392	461,392	
	ENDING FUND BALANCE	461,392	495,138	461,392	461,392	461,392	461,392	

		Calculations as of 06/30/2025					
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE
ESTIMATED REVENUES							
Dept 0000 - NON DEPARTMENTAL							
SELECTIVE SALES AND USE TAXES							
275.0000.31.4100	HOTEL/MOTEL TAXES	511,434	720,000	720,000	720,000	720,000	
FOOTNOTE AMOUNTS:				720,000	720,000	720,000	
ALT 1 REVENUE FORECAST							
	SELECTIVE SALES AND USE TAXES	511,434	720,000	720,000	720,000	720,000	
PENALTIES/INTEREST - LICENSES AND PERMITS							
275.0000.31.9400	PENALTIES & INTEREST - BUSINESS TAX		5,000	1,500	1,500	1,500	(70.00)
	PENALTIES/INTEREST - LICENSES AND PERMITS		5,000	1,500	1,500	1,500	(70.00)
INVESTMENT INCOME							
275.0000.36.1000	INTEREST REVENUES	1,997	2,400	2,400	2,400	2,400	
	INVESTMENT INCOME	1,997	2,400	2,400	2,400	2,400	
Totals for dept 0000 - NON DEPARTMENTAL		513,431	727,400	723,900	723,900	723,900	(0.48)
TOTAL ESTIMATED REVENUES		513,431	727,400	723,900	723,900	723,900	(0.48)
APPROPRIATIONS							
Dept 0000 - NON DEPARTMENTAL							
PURCHASED/CONTRACTED SERVICES							
275.0000.52.1200	TOURISM SERVICES	151,669	305,550	305,550	305,550	305,550	
FOOTNOTE AMOUNTS:				305,550	305,550	305,550	
CVB CONTRACT % OF COLLECTION MODEL							
	PURCHASED/CONTRACTED SERVICES	151,669	305,550	305,550	305,550	305,550	
OTHER FINANCING USES							
275.0000.61.1100	TRANSFERS OUT - GENERAL FUND	87,225	116,300	112,800	112,800	112,800	(3.01)
275.0000.61.1230	TRANSFERS OUT - DDA	65,475	87,300	87,300	87,300	87,300	
275.0000.61.1390	TRANSFERS OUT - GEN GOVT CAPT PROJ	163,688	218,250	218,250	218,250	218,250	
	OTHER FINANCING USES	316,388	421,850	418,350	418,350	418,350	(0.83)
Totals for dept 0000 - NON DEPARTMENTAL		468,057	727,400	723,900	723,900	723,900	(0.48)
TOTAL APPROPRIATIONS		468,057	727,400	723,900	723,900	723,900	(0.48)
NET OF REVENUES/APPROPRIATIONS - FUND 275		45,374					
	BEGINNING FUND BALANCE	89,341	89,341	134,715	134,715	134,715	
	ENDING FUND BALANCE	134,715	89,341	134,715	134,715	134,715	

BUDGET REPORT FOR CITY OF DAHLONEGA
Fund: 320 SPLOST CAPITAL PROJECTS FUND

Calculations as of 06/30/2025							
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE
ESTIMATED REVENUES							
Dept 0000 - NON DEPARTMENTAL							
GENERAL SALES AND USE TAXES							
320.0000.31.3220	2020 SPLOST (SPECIAL PURPOSE LOST'	974,271	1,244,880	744,000	744,000	744,000	(40.24)
	FOOTNOTE AMOUNTS:			744,000	744,000	744,000	
	2020 SPLOST SUNSETS MARCH 2026						
320.0000.31.3230	2026 SPLOST (SPECIAL PURPOSE LOST'			750,000	750,000	750,000	
	FOOTNOTE AMOUNTS:			750,000	750,000	750,000	
	2026 SPLOST BEGINS APRIL 2026						
GENERAL SALES AND USE TAXES		974,271	1,244,880	1,494,000	1,494,000	1,494,000	20.01
INTERGOVERNMENTAL REVENUE							
320.0000.33.4300.25301	STATE GRANT - LMIG RESURFACING		83,000				(100.00)
320.0000.33.4310.25302	STATE GRANT - LMIG OSS		40,000				(100.00)
320.0000.33.4310.26301	STATE GRANT - LMIG OSS			165,000	165,000	165,000	
INTERGOVERNMENTAL REVENUE			123,000	165,000	165,000	165,000	34.15
INVESTMENT INCOME							
320.0000.36.1000	INTEREST REVENUES	18,001	10,000	20,000	20,000	20,000	100.00
INVESTMENT INCOME		18,001	10,000	20,000	20,000	20,000	100.00
Totals for dept 0000 - NON DEPARTMENTAL		992,272	1,377,880	1,679,000	1,679,000	1,679,000	21.85
TOTAL ESTIMATED REVENUES		992,272	1,377,880	1,679,000	1,679,000	1,679,000	21.85
APPROPRIATIONS							
Dept 0000 - NON DEPARTMENTAL							
CAPITAL OUTLAYS							
320.0000.54.1000.26304	CAPITAL OUTLAYS - PROPERTY			49,990	49,990	49,990	
320.0000.54.1000.26305	CAPITAL OUTLAYS - PROPERTY			349,927	349,927	349,927	
320.0000.54.1000.26307	CAPITAL OUTLAYS - PROPERTY			110,133	110,133	110,133	
320.0000.54.1000.26308	CAPITAL OUTLAYS - PROPERTY			119,975	119,975	119,975	
320.0000.54.1400.24302	CAPITAL OUTLAYS - INFRASTRUCTURE	84,187					
320.0000.54.1400.24303	CAPITAL OUTLAYS - INFRASTRUCTURE	28,514					
320.0000.54.1400.25301	CAPITAL OUTLAYS - INFRASTRUCTURE	134,924	150,000				(100.00)
320.0000.54.1400.25302	CAPITAL OUTLAYS - INFRASTRUCTURE		44,220				(100.00)
320.0000.54.1400.25303	CAPITAL OUTLAYS - INFRASTRUCTURE	118,996	250,000				(100.00)
320.0000.54.1400.26301	CAPITAL OUTLAYS - INFRASTRUCTURE			50,000	50,000	50,000	
320.0000.54.1400.26302	CAPITAL OUTLAYS - INFRASTRUCTURE			55,000	55,000	55,000	
320.0000.54.1400.26303	CAPITAL OUTLAYS - INFRASTRUCTURE			266,000	266,000	266,000	
320.0000.54.2000.26306	CAPITAL OUTLAYS - MACH & EQUIPMEN			119,975	119,975	119,975	
CAPITAL OUTLAYS		366,621	444,220	1,121,000	1,121,000	1,121,000	152.35
OTHER FINANCING USES							
320.0000.61.1505	TRANSFERS OUT - WATER AND SEWER	466,830	622,440	372,000	372,000	372,000	(40.24)
	FOOTNOTE AMOUNTS:			372,000	372,000	372,000	
	50% OF 2020 SPLOST						
320.0000.61.1560	TRANSFERS OUT - STORMWATER	233,415	311,220	186,000	186,000	186,000	(40.24)
	FOOTNOTE AMOUNTS:			186,000	186,000	186,000	
	25% OF 2020 SPLOST						
OTHER FINANCING USES		700,245	933,660	558,000	558,000	558,000	(40.24)
Totals for dept 0000 - NON DEPARTMENTAL		1,066,866	1,377,880	1,679,000	1,679,000	1,679,000	21.85
TOTAL APPROPRIATIONS		1,066,866	1,377,880	1,679,000	1,679,000	1,679,000	
NET OF REVENUES/APPROPRIATIONS - FUND 320		(74,594)					

Calculations as of 06/30/2025								
GL NUMBER	DESCRIPTION	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26	2025-26
		ACTIVITY	ORIGINAL	DEPT REQUESTED	FINANCE	CITY MANAGER	CITY MANAGER	CITY MANAGER
		THRU 06/30/25	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	% CHANGE
	BEGINNING FUND BALANCE	1,521,416	1,521,416	1,446,822	1,446,822	1,446,822	1,446,822	
	ENDING FUND BALANCE	1,446,822	1,521,416	1,446,822	1,446,822	1,446,822	1,446,822	

		Calculations as of 06/30/2025					
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE
ESTIMATED REVENUES							
Dept 0000 - NON DEPARTMENTAL							
GENERAL SALES AND USE TAXES							
335.0000.31.3400	2019 TSPLOST (TRANSPORTATION SPLC	78,281					
335.0000.31.3401	2023 TSPLOST (TRANSPORTATION SALE	544,102	1,032,041	1,140,000	1,140,000	1,140,000	10.46
GENERAL SALES AND USE TAXES		622,383	1,032,041	1,140,000	1,140,000	1,140,000	10.46
INTERGOVERNMENTAL REVENUE							
335.0000.33.4600.21203	STATE GRANT - TAP PROJECTS	50,260	3,984,108				(100.00)
335.0000.33.9300	INTERGOV'T - LUMPKIN COUNTY		179,190				(100.00)
INTERGOVERNMENTAL REVENUE		50,260	4,163,298				(100.00)
INVESTMENT INCOME							
335.0000.36.1000	INTEREST REVENUES	53,702	40,000	66,000	66,000	66,000	65.00
INVESTMENT INCOME		53,702	40,000	66,000	66,000	66,000	65.00
Totals for dept 0000 - NON DEPARTMENTAL		726,345	5,235,339	1,206,000	1,206,000	1,206,000	(76.96)
TOTAL ESTIMATED REVENUES		726,345	5,235,339	1,206,000	1,206,000	1,206,000	(76.96)
APPROPRIATIONS							
Dept 0000 - NON DEPARTMENTAL							
CAPITAL OUTLAYS							
335.0000.54.1400.10192	CAPITAL OUTLAYS - INFRASTRUCTURE			50,000	50,000	50,000	
	FOOTNOTE AMOUNTS:			50,000	50,000	50,000	
	CROSSWALK PROGRAM						
335.0000.54.1400.17102	CAPITAL OUTLAYS - INFRASTRUCTURE			25,000	25,000	25,000	
	FOOTNOTE AMOUNTS:			25,000	25,000	25,000	
	BRIDGE MAINTENANCE						
335.0000.54.1400.19201	CAPITAL OUTLAYS - INFRASTRUCTURE			60,000	60,000	60,000	
	FOOTNOTE AMOUNTS:			60,000	60,000	60,000	
	STREET SCAPE PROGRAM						
335.0000.54.1400.21103	CAPITAL OUTLAYS - INFRASTRUCTURE	(21,847)					
335.0000.54.1400.21203	CAPITAL OUTLAYS - INFRASTRUCTURE	24,751	4,980,134	260,000	260,000	260,000	(94.78)
	FOOTNOTE AMOUNTS:			260,000	260,000	260,000	
	CEI PED BRIDGE FY26 EST						
335.0000.54.1400.22401	CAPITAL OUTLAYS - INFRASTRUCTURE			100,000	100,000	100,000	
	FOOTNOTE AMOUNTS:			100,000	100,000	100,000	
	SIDEWALK EXT MECHANICS ST						
335.0000.54.1400.23108	CAPITAL OUTLAYS - INFRASTRUCTURE	772					
335.0000.54.1400.25401	CAPITAL OUTLAYS - INFRASTRUCTURE	237,357					
335.0000.54.1400.26401	CAPITAL OUTLAYS - INFRASTRUCTURE			400,000	400,000	400,000	
	FOOTNOTE AMOUNTS:			400,000	400,000	400,000	
	MARTIN ST WIDENING						
335.0000.54.1400.26403	CAPITAL OUTLAYS - INFRASTRUCTURE			300,000	300,000	300,000	
	FOOTNOTE AMOUNTS:			300,000	300,000	300,000	
	N GROVE SIDEWALK EXT PHASE II						
335.0000.54.2000.10200	CAPITAL OUTLAYS - MACH & EQUIPMEN	333					
335.0000.54.2000.23401	CAPITAL OUTLAYS - MACH & EQUIPMEN			11,000	11,000	11,000	
	FOOTNOTE AMOUNTS:			11,000	11,000	11,000	
	RADAR SIGNS						
335.0000.54.4000.99999	CAPITAL OUTLAYS - OTHER		255,205				(100.00)
CAPITAL OUTLAYS		241,366	5,235,339	1,206,000	1,206,000	1,206,000	(76.96)
Totals for dept 0000 - NON DEPARTMENTAL		241,366	5,235,339	1,206,000	1,206,000	1,206,000	
TOTAL APPROPRIATIONS		241,366	5,235,339	1,206,000	1,206,000	1,206,000	

BUDGET REPORT FOR CITY OF DAHLONEGA
Fund: 335 TSPLOST CAPITAL PROJECTS FUND

		Calculations as of 06/30/2025					
GL NUMBER	DESCRIPTION	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26
		ACTIVITY	ORIGINAL	DEPT REQUESTED	FINANCE	CITY MANAGER	CITY MANAGER
		THRU 06/30/25	BUDGET	BUDGET	BUDGET	BUDGET	% CHANGE
NET OF REVENUES/APPROPRIATIONS - FUND 335		484,979					
	BEGINNING FUND BALANCE	3,769,738	3,769,738	4,254,717	4,254,717	4,254,717	
	ENDING FUND BALANCE	4,254,717	3,769,738	4,254,717	4,254,717	4,254,717	

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

		Calculations as of 06/30/2025					
GL NUMBER	DESCRIPTION	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26
		ACTIVITY	ORIGINAL	DEPT REQUESTED	FINANCE	CITY MANAGER	CITY MANAGER
		THRU 06/30/25	BUDGET	BUDGET	BUDGET	BUDGET	% CHANGE
ESTIMATED REVENUES							
Dept 0000 - NON DEPARTMENTAL							
INVESTMENT INCOME							
390.0000.36.1000	INTEREST REVENUES	2,158	21,012	2,500	2,500	2,500	(88.10)
	INVESTMENT INCOME	2,158	21,012	2,500	2,500	2,500	(88.10)
OTHER FINANCING SOURCES							
390.0000.39.1100	TRANSFERS IN - GENERAL FUND			870,732	870,732	870,732	
390.0000.39.1275	TRANSFERS IN - HOTEL/MOTEL TAX	163,688	218,250	218,250	218,250	218,250	
390.0000.39.2210	PROPERTY SALES - CEMETERY LOT	29,250	20,000	25,000	25,000	25,000	25.00
	OTHER FINANCING SOURCES	192,938	238,250	1,113,982	1,113,982	1,113,982	367.57
Totals for dept 0000 - NON DEPARTMENTAL		195,096	259,262	1,116,482	1,116,482	1,116,482	330.64
TOTAL ESTIMATED REVENUES		195,096	259,262	1,116,482	1,116,482	1,116,482	330.64
APPROPRIATIONS							
Dept 0000 - NON DEPARTMENTAL							
CAPITAL OUTLAYS							
390.0000.54.1000.10196	CAPITAL OUTLAYS - PROPERTY			131,200	131,200	131,200	
	FOOTNOTE AMOUNTS:			10,000	10,000	10,000	
	E MAIN IMPR						
	FOOTNOTE AMOUNTS:			30,000	30,000	30,000	
	TREE SURVEY						
	FOOTNOTE AMOUNTS:			91,200	91,200	91,200	
	BOAT RAMP BEAUTIFICATION						
	GL # FOOTNOTE TOTAL:			131,200	131,200	131,200	
390.0000.54.1000.10198	CAPITAL OUTLAYS - PROPERTY			25,000	25,000	25,000	
390.0000.54.1000.20104	CAPITAL OUTLAYS - PROPERTY	(54,169)					
390.0000.54.1000.23101	CAPITAL OUTLAYS - PROPERTY	(16,914)					
390.0000.54.1000.24104	CAPITAL OUTLAYS - PROPERTY	410					
390.0000.54.1000.25103	CAPITAL OUTLAYS - PROPERTY		35,000				(100.00)
390.0000.54.1000.25104	CAPITAL OUTLAYS - PROPERTY		30,000				(100.00)
390.0000.54.1000.25105	CAPITAL OUTLAYS - PROPERTY	10,465	10,000				(100.00)
390.0000.54.1000.25106	CAPITAL OUTLAYS - PROPERTY	6,750	87,300	87,300	87,300	87,300	
	FOOTNOTE AMOUNTS:			30,000	30,000	30,000	
	HAWKINS ST PARKING IMP						
	FOOTNOTE AMOUNTS:			57,300	57,300	57,300	
	DOWNTWN PARKING IMPR						
	GL # FOOTNOTE TOTAL:			87,300	87,300	87,300	
390.0000.54.1000.26105	CAPITAL OUTLAYS - PROPERTY			500,000	500,000	500,000	
390.0000.54.1400.17103	CAPITAL OUTLAYS - INFRASTRUCTURE	995					
390.0000.54.1400.24103	CAPITAL OUTLAYS - INFRASTRUCTURE	32,225					
390.0000.54.2000.23109	CAPITAL OUTLAYS - MACH & EQUIPMEN	1,149					
390.0000.54.2000.25101	CAPITAL OUTLAYS - MACH & EQUIPMEN	57,564	75,000				(100.00)
390.0000.54.2000.25102	CAPITAL OUTLAYS - MACH & EQUIPMEN	10,572	12,000				(100.00)
390.0000.54.2000.26101	CAPITAL OUTLAYS - MACH & EQUIPMEN			150,000	150,000	150,000	
390.0000.54.2000.26102	CAPITAL OUTLAYS - MACH & EQUIPMEN			86,000	86,000	86,000	
390.0000.54.2000.26103	CAPITAL OUTLAYS - MACH & EQUIPMEN			12,000	12,000	12,000	
390.0000.54.2000.26104	CAPITAL OUTLAYS - MACH & EQUIPMEN			15,000	15,000	15,000	
390.0000.54.2000.26106	CAPITAL OUTLAYS - MACH & EQUIPMEN			100,000	100,000	100,000	
	CAPITAL OUTLAYS	49,047	249,300	1,106,500	1,106,500	1,106,500	343.84
DEBT SERVICE							
390.0000.58.2300	INTEREST - NOTES	9,982	9,962	9,982	9,982	9,982	0.20
	DEBT SERVICE	9,982	9,962	9,982	9,982	9,982	

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

		Calculations as of 06/30/2025					
GL NUMBER	DESCRIPTION	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26
		ACTIVITY	ORIGINAL	DEPT REQUESTED	FINANCE	CITY MANAGER	CITY MANAGER
		THRU 06/30/25	BUDGET	BUDGET	BUDGET	BUDGET	% CHANGE
APPROPRIATIONS							
Dept 0000 - NON DEPARTMENTAL							
Totals for dept 0000 - NON DEPARTMENTAL		59,029	259,262	1,116,482	1,116,482	1,116,482	330.64
TOTAL APPROPRIATIONS		59,029	259,262	1,116,482	1,116,482	1,116,482	330.64
NET OF REVENUES/APPROPRIATIONS - FUND 390		136,067					
BEGINNING FUND BALANCE		67,997	67,997	204,064	204,064	204,064	
ENDING FUND BALANCE		204,064	67,997	204,064	204,064	204,064	

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

		Calculations as of 06/30/2025					
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE
ESTIMATED REVENUES							
Dept 0000 - NON DEPARTMENTAL							
INTERGOVERNMENTAL REVENUE							
505.0000.33.9000	INTERGOVERNMENTAL REVENUES	20,762	15,000	20,000	20,000	20,000	33.33
505.0000.33.9100	GRANT REVENUES	13,875					
	INTERGOVERNMENTAL REVENUE	34,637	15,000	20,000	20,000	20,000	33.33
CHARGES FOR SERVICES							
505.0000.34.4210	WATER CHARGES	2,488,268	3,355,954	3,781,486	3,781,486	3,781,486	12.68
505.0000.34.4211	TAP FEES - WATER	333,574	175,000	175,000	175,000	175,000	
505.0000.34.4255	SEWER CHARGES	1,714,145	2,413,760	2,618,069	2,618,069	2,618,069	8.46
505.0000.34.4256	TAP FEES - SEWER	372,440	175,000	175,000	175,000	175,000	
505.0000.34.4257	SEWER CHARGES - GRINDER PUMPS	233,865	62,000	75,000	75,000	75,000	20.97
505.0000.34.6950	LATE PAYMENT PENALTIES AND FEES	76,580	70,000	114,870	114,870	114,870	64.10
505.0000.34.9300	RETURNED CHECK FEES	1,230	1,000	1,000	1,000	1,000	
505.0000.34.9400	ADMINISTRATIVE FEES	7,625	10,000	10,000	10,000	10,000	
	CHARGES FOR SERVICES	5,227,727	6,262,714	6,950,425	6,950,425	6,950,425	10.98
INVESTMENT INCOME							
505.0000.36.1000	INTEREST REVENUES	256,190	250,000	377,582	377,582	377,582	51.03
505.0000.36.1120	INTEREST REVENUES - DEBT RESERVE	16,000	20,000	18,000	18,000	18,000	(10.00)
	INVESTMENT INCOME	272,190	270,000	395,582	395,582	395,582	46.51
MISCELLANEOUS REVENUE							
505.0000.38.3000	REIMBURSEMENT FOR DAMAGED PROP	66,100					
505.0000.38.9000	MISCELLANEOUS REVENUES	10,880	15,000	15,000	15,000	15,000	
	MISCELLANEOUS REVENUE	76,980	15,000	15,000	15,000	15,000	
OTHER FINANCING SOURCES							
505.0000.39.1100	TRANSFERS IN - GENERAL FUND	750,000	1,000,000				(100.00)
505.0000.39.1320	TRANSFERS IN - SPLOST	466,830	622,440	372,000	372,000	372,000	(40.24)
505.0000.39.2100	PROCEEDS FROM SALE OF ASSETS	8,350					
505.0000.39.9200	APPROPRIATED NET ASSETS		737,252				(100.00)
	OTHER FINANCING SOURCES	1,225,180	2,359,692	372,000	372,000	372,000	(84.24)
	Totals for dept 0000 - NON DEPARTMENTAL	6,836,714	8,922,406	7,753,007	7,753,007	7,753,007	(13.11)
	TOTAL ESTIMATED REVENUES	6,836,714	8,922,406	7,753,007	7,753,007	7,753,007	(13.11)
APPROPRIATIONS							
Dept 0000 - NON DEPARTMENTAL							
CAPITAL OUTLAYS							
505.0000.54.1000.25602	CAPITAL OUTLAYS - PROPERTY		25,000				(100.00)
505.0000.54.1400.10692	CAPITAL OUTLAYS - INFRASTRUCTURE		20,000	20,000	20,000	20,000	
505.0000.54.1400.10696	CAPITAL OUTLAYS - INFRASTRUCTURE		54,000	54,000	54,000	54,000	
505.0000.54.1400.17603	CAPITAL OUTLAYS - INFRASTRUCTURE		75,000	75,000	75,000	75,000	
505.0000.54.1400.21602	CAPITAL OUTLAYS - INFRASTRUCTURE	(40,661)	622,440				(100.00)
505.0000.54.1400.21610	CAPITAL OUTLAYS - INFRASTRUCTURE	1,757,244	1,000,000				(100.00)
505.0000.54.1400.23601	CAPITAL OUTLAYS - INFRASTRUCTURE	4,690					
505.0000.54.1400.25603	CAPITAL OUTLAYS - INFRASTRUCTURE		150,000				(100.00)
505.0000.54.1400.25604	CAPITAL OUTLAYS - INFRASTRUCTURE		850,000				(100.00)
505.0000.54.2000.23603	CAPITAL OUTLAYS - MACH & EQUIPMEN	143,725					
505.0000.54.2000.25605	CAPITAL OUTLAYS - MACH & EQUIPMEN		275,000				(100.00)
505.0000.54.2000.25606	CAPITAL OUTLAYS - MACH & EQUIPMEN		35,000				(100.00)
505.0000.54.3000.25601	CAPITAL OUTLAYS - INTANGIBLES	72,145	250,000	250,000	250,000	250,000	
505.0000.54.4000	CAPITAL OUTLAYS - OTHER			250,000	250,000	250,000	
	WW FLOW MONITORING, EQUIPMENT, L/C PROGRAM						
505.0000.54.9900	CAPITAL OUTLAYS			500,000	500,000	500,000	

		Calculations as of 06/30/2025					
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE
APPROPRIATIONS							
Dept 0000 - NON DEPARTMENTAL							
CAPITAL OUTLAYS							
FOOTNOTE AMOUNTS:				500,000	500,000	500,000	
ARCADIA STREET							
CAPITAL OUTLAYS		1,937,143	3,356,440	1,149,000	1,149,000	1,149,000	(65.77)
INTERFUND CHARGES							
505.0000.55.1100	INDIRECT COST ALLOCATIONS	97,134	129,512	132,353	132,353	132,353	2.19
INTERFUND CHARGES		97,134	129,512	132,353	132,353	132,353	2.19
OTHER COSTS							
505.0000.57.9000	CONTINGENCIES		60,000	218,006	221,506	221,506	269.18
UTILITIES DIRECTOR/INTERNS							
OTHER COSTS			60,000	218,006	221,506	221,506	269.18
Totals for dept 0000 - NON DEPARTMENTAL		2,034,277	3,545,952	1,499,359	1,502,859	1,502,859	(57.62)
Dept 4334 - SEWER LIFT STATIONS							
PERSONAL SERVICES AND EMPLOYEE BENEFITS							
505.4334.51.1100	SALARIES AND WAGES	34,253	47,326	48,940	48,940	48,940	3.41
505.4334.51.1300	OVERTIME	2,099	3,500	3,500	3,500	3,500	
505.4334.51.2100	GROUP INSURANCE	16,858	21,594	29,680	29,680	29,680	37.45
505.4334.51.2200	FICA CONTRIBUTIONS	2,559	3,621	3,646	3,646	3,646	0.69
505.4334.51.2400	RETIREMENT CONTRIBUTIONS	2,997	2,500	4,116	4,116	4,116	64.64
505.4334.51.2700	WORKERS COMPENSATION	315	500	649	649	649	29.80
PERSONAL SERVICES AND EMPLOYEE BENEFITS		59,081	79,041	90,531	90,531	90,531	14.54
PURCHASED/CONTRACTED SERVICES							
505.4334.52.1000	PROFESSIONAL/TECHNICAL SERVICES	38,966	13,500	63,000	63,000	63,000	366.67
505.4334.52.2200	REPAIRS AND MAINTENANCE	42,537	40,000	80,000	80,000	80,000	100.00
505.4334.52.3200	COMMUNICATIONS	12,160	9,500	9,500	9,500	9,500	
505.4334.52.3300	ADVERTISING		650	650	650	650	
505.4334.52.3600	DUES AND FEES		100	100	100	100	
505.4334.52.3700	EDUCATION AND TRAINING		1,000	1,000	1,000	1,000	
505.4334.53.1600	SMALL EQUIPMENT	2,220	5,000	5,000	5,000	5,000	
PURCHASED/CONTRACTED SERVICES		95,883	69,750	159,250	159,250	159,250	128.32
SUPPLIES							
505.4334.53.1100	GENERAL SUPPLIES AND MATERIALS	3,253	6,000	8,000	8,000	8,000	33.33
505.4334.53.1210	WATER/SEWER	1,454	1,500	1,500	1,500	1,500	
505.4334.53.1230	ELECTRICITY	57,827	77,000	78,000	78,000	78,000	1.30
505.4334.53.1650	SAFETY SUPPLIES	140		1,000	1,000	1,000	
SUPPLIES		62,674	84,500	88,500	88,500	88,500	4.73
CAPITAL OUTLAYS							
505.4334.54.9900	CAPITAL OUTLAYS			9,450	9,450	9,450	
FOOTNOTE AMOUNTS:					3,450		
GATE FOR ACCESS AT ACHASTA							
FOOTNOTE AMOUNTS:					6,000		
BOX WITH PLUG							
GL # FOOTNOTE TOTAL:					9,450		
CAPITAL OUTLAYS				9,450	9,450	9,450	
DEBT SERVICE							
505.4334.58.1200	PRINCIPAL - CAPITAL LEASE		41,945				
505.4334.58.2200	INTEREST - CAPITAL LEASE	997	1,348				

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

		Calculations as of 06/30/2025					
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE
APPROPRIATIONS							
Dept 4334 - SEWER LIFT STATIONS							
DEBT SERVICE							
DEBT SERVICE		997	43,293				(100.00)
Totals for dept 4334 - SEWER LIFT STATIONS		218,635	276,584	347,731	347,731	347,731	25.72
Dept 4335 - SEWAGE TREATMENT PLANT							
PERSONAL SERVICES AND EMPLOYEE BENEFITS							
505.4335.51.1100	SALARIES AND WAGES	134,268	162,754	207,255	207,255	207,255	27.34
505.4335.51.1300	OVERTIME	4,259	5,000	5,000	5,000	5,000	
505.4335.51.2100	GROUP INSURANCE	20,845	26,992	36,476	36,476	36,476	35.14
505.4335.51.2200	FICA CONTRIBUTIONS	10,336	12,451	15,441	15,441	15,441	24.01
505.4335.51.2400	RETIREMENT CONTRIBUTIONS	11,987	10,000	16,463	16,463	16,463	64.63
505.4335.51.2700	WORKERS COMPENSATION	1,134	1,800	2,336	2,336	2,336	29.78
PERSONAL SERVICES AND EMPLOYEE BENEFITS		182,829	218,997	282,971	282,971	282,971	29.21
PURCHASED/CONTRACTED SERVICES							
505.4335.52.1000	PROFESSIONAL/TECHNICAL SERVICES	30,510	50,000	65,000	65,000	65,000	30.00
505.4335.52.2200	REPAIRS AND MAINTENANCE	115,529	35,000	85,000	85,000	85,000	142.86
505.4335.52.2300	RENTALS	7,513	2,500	6,000	6,000	6,000	140.00
505.4335.52.3100	INSURANCE	1,192					
505.4335.52.3200	COMMUNICATIONS	1,397	1,800	1,800	1,800	1,800	
505.4335.52.3210	POSTAGE		1,200	1,200	1,200	1,200	
505.4335.52.3500	TRAVEL	97	1,500	1,500	1,500	1,500	
505.4335.52.3600	DUES AND FEES		1,000	1,000	1,000	1,000	
505.4335.52.3700	EDUCATION AND TRAINING	112	3,000	3,000	3,000	3,000	
505.4335.52.3800	LICENSES		300	300	300	300	
505.4335.52.3920	LABORATORY TESTING	5,128	15,000	15,000	15,000	15,000	
505.4335.52.3930	DISPOSAL SERVICES	126,521	175,000	175,000	175,000	175,000	
505.4335.53.1600	SMALL EQUIPMENT	5,658	6,000	8,000	8,000	8,000	33.33
PURCHASED/CONTRACTED SERVICES		293,657	292,300	362,800	362,800	362,800	24.12
SUPPLIES							
505.4335.53.1100	GENERAL SUPPLIES AND MATERIALS	13,723	18,500	25,000	25,000	25,000	35.14
505.4335.53.1210	WATER/SEWER	18,486	33,000	33,000	33,000	33,000	
505.4335.53.1230	ELECTRICITY	93,283	127,000	127,000	127,000	127,000	
505.4335.53.1270	MOTOR FUEL	6,532	10,000	10,000	10,000	10,000	
505.4335.53.1650	SAFETY SUPPLIES	2,023	3,500	5,000	5,000	5,000	42.86
505.4335.53.1710	CHEMICALS	31,318	50,000	50,000	60,000	60,000	20.00
FOOTNOTE AMOUNTS:					60,000		
CHEMICAL DELIVERY SURCHARGE ADDED BY VENDORS							
505.4335.53.1770	LABORATORY SUPPLIES	9,882	13,000	13,000	13,000	13,000	
SUPPLIES		175,247	255,000	263,000	273,000	273,000	7.06
CAPITAL OUTLAYS							
505.4335.54.9900	CAPITAL OUTLAYS			164,500	164,500	164,500	
FOOTNOTE AMOUNTS:					24,000		
ACUATOR STEM REPLACEMENTS - 3							
FOOTNOTE AMOUNTS:					10,000		
TROJAN LIGHTS - 20 BALLASTS							
SKIDSTEER							
FOOTNOTE AMOUNTS:					6,500		
PROBE AND CONTROLLER FOR BASIN WWTP							
FOOTNOTE AMOUNTS:					70,000		
PORTABLE GENERATOR							
GL # FOOTNOTE TOTAL:					110,500		
CAPITAL OUTLAYS				164,500	164,500	164,500	

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

Calculations as of 06/30/2025							
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE
APPROPRIATIONS							
Dept 4335 - SEWAGE TREATMENT PLANT							
DEBT SERVICE							
505.4335.58.1100	PRINCIPAL - BONDS		116,848	116,848	116,848	116,848	
505.4335.58.2100	INTEREST - BONDS	25,557	28,258	25,557	25,557	25,557	(9.56)
DEBT SERVICE		25,557	145,106	142,405	142,405	142,405	(1.86)
Totals for dept 4335 - SEWAGE TREATMENT PLANT		677,290	911,403	1,215,676	1,225,676	1,225,676	34.48
Dept 4390 - DISTRIBUTION AND COLLECTION							
PERSONAL SERVICES AND EMPLOYEE BENEFITS							
505.4390.51.1100	SALARIES AND WAGES	367,088	412,281	467,073	467,073	467,073	13.29
FOOTNOTE AMOUNTS:				539,000	539,000	539,000	
FY25 TRACKING @ \$490K + 3% COLA + 7% PERFORMANCE							
505.4390.51.1300	OVERTIME	11,169	26,000	25,000	25,000	25,000	(3.85)
505.4390.51.2100	GROUP INSURANCE	97,781	119,606	171,274	171,274	171,274	43.20
FOOTNOTE AMOUNTS:				130,000	130,000	130,000	
ESTIMATED							
505.4390.51.2200	FICA CONTRIBUTIONS	27,636	31,540	34,797	34,797	34,797	10.33
505.4390.51.2400	RETIREMENT CONTRIBUTIONS	17,981	15,000	24,695	24,695	24,695	64.63
505.4390.51.2700	WORKERS COMPENSATION	9,453	15,000	19,474	19,474	19,474	29.83
PERSONAL SERVICES AND EMPLOYEE BENEFITS		531,108	619,427	742,313	742,313	742,313	19.84
PURCHASED/CONTRACTED SERVICES							
505.4390.52.1000	PROFESSIONAL/TECHNICAL SERVICES	70,143	135,000	88,000	88,000	88,000	(34.81)
FOOTNOTE AMOUNTS:				40,000			
TANK MAINTENANCE							
FOOTNOTE AMOUNTS:				5,000			
TREE REMOVAL							
ASPHALT PATCHING; \$60K IN CAPITAL REQUEST							
FOOTNOTE AMOUNTS:				20,000			
GIS/WATER MODEL/HAZEN/ENGINEERING							
FOOTNOTE AMOUNTS:				15,000			
MISCELLANEOUS; WET TAPS, ETC...							
FOOTNOTE AMOUNTS:				8,000			
GPS SERVICE							
GL # FOOTNOTE TOTAL:				88,000			
505.4390.52.2000	PURCHASED PROPERTY SERVICES	612	2,500	1,000	1,000	1,000	(60.00)
505.4390.52.2200	REPAIRS AND MAINTENANCE	38,042	12,000	15,000	1,500	1,500	(87.50)
505.4390.52.2210	REPAIRS AND MAINT - GRINDER PUMPS	1,493	4,000	4,000	4,000	4,000	
505.4390.52.2300	RENTALS	19,899	25,000	34,000	34,000	34,000	36.00
FOOTNOTE AMOUNTS:				30,000			
ENTERPRISE VEHICLES							
FOOTNOTE AMOUNTS:				4,000			
MISCELLANEOUS RENTALS							
GL # FOOTNOTE TOTAL:				34,000			
505.4390.52.3100	INSURANCE	1,192	16,000				(100.00)
505.4390.52.3200	COMMUNICATIONS	3,451	3,000	5,000	5,000	5,000	66.67
505.4390.52.3300	ADVERTISING	356	1,000	1,000	1,000	1,000	
505.4390.52.3500	TRAVEL	1,774	1,000	1,200	1,200	1,200	20.00
505.4390.52.3600	DUES AND FEES	1,594	2,500				(100.00)
505.4390.52.3700	EDUCATION AND TRAINING	4,156	5,000	8,800	8,800	8,800	76.00
FOOTNOTE AMOUNTS:				5,000			
CDL SCHOOL FOR 1 EMPLOYEE							
FOOTNOTE AMOUNTS:				2,000			
CCE POINTS FOR 4 EMPLOYEES							
FOOTNOTE AMOUNTS:				1,800			
WATER DISTRUBITION LICENSE FOR 2 EMPLOYEES							

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

		Calculations as of 06/30/2025					
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE
APPROPRIATIONS							
Dept 4390 - DISTRIBUTION AND COLLECTION							
PURCHASED/CONTRACTED SERVICES							
GL # FOOTNOTE TOTAL:				8,800			
505.4390.52.3930	DISPOSAL SERVICES		12,000	3,000	3,000	3,000	(75.00)
505.4390.53.1600	SMALL EQUIPMENT	16,504	7,500	16,000	16,000	16,000	113.33
FOOTNOTE AMOUNTS:				8,000			
GENERAL EQUIPMENT							
FOOTNOTE AMOUNTS:				8,000			
8' BUSHHOG FOR NEW TRACTOR							
GL # FOOTNOTE TOTAL:				16,000			
PURCHASED/CONTRACTED SERVICES		159,216	226,500	177,000	163,500	163,500	(27.81)
SUPPLIES							
505.4390.53.1100	GENERAL SUPPLIES AND MATERIALS	185,010	226,000	225,000	225,000	225,000	(0.44)
505.4390.53.1150	STREET PAVING SUPPLIES AND MATERI	2,595					
ASPHALT PAVING/PATCHING IN CAPITAL PROJECTS; \$60K FOR UTILITY PATCHING							
505.4390.53.1210	WATER/SEWER	1,890	1,000	2,400	2,400	2,400	140.00
505.4390.53.1220	NATURAL GAS	48	1,000	1,000	1,000	1,000	
505.4390.53.1270	MOTOR FUEL	10,142	20,000	15,000	15,000	15,000	(25.00)
505.4390.53.1650	SAFETY SUPPLIES	3,460	3,000	4,000	4,000	4,000	33.33
FOOTNOTE AMOUNTS:				2,000			
GAS MONITORS							
FOOTNOTE AMOUNTS:				2,000			
BARRICADES							
GL # FOOTNOTE TOTAL:				4,000			
505.4390.53.1720	GRINDER PUMPS	180,663	62,000	300,000	300,000	300,000	383.87
FOOTNOTE AMOUNTS:				300,000			
CONTINGENT ON UPCOMING DEVELOPMENT							
SUPPLIES		383,808	313,000	547,400	547,400	547,400	74.89
DEBT SERVICE							
505.4390.58.1100	PRINCIPAL - BONDS		35,000	35,000	35,000	35,000	
505.4390.58.1200	PRINCIPAL - CAPITAL LEASE		64,000	64,000	64,000	64,000	
505.4390.58.2100	INTEREST - BONDS	30,083	42,000	42,000	42,000	42,000	
505.4390.58.2200	INTEREST - CAPITAL LEASE	5,526	9,500	9,500	9,500	9,500	
DEBT SERVICE		35,609	150,500	150,500	150,500	150,500	
Totals for dept 4390 - DISTRIBUTION AND COLLECTION		1,109,741	1,309,427	1,617,213	1,603,713	1,603,713	22.47
Dept 4420 - WATER SUPPLY							
PURCHASED/CONTRACTED SERVICES							
505.4420.52.1000	PROFESSIONAL/TECHNICAL SERVICES	20,000	24,000	30,000	30,000	30,000	25.00
FOOTNOTE AMOUNTS:				6,000			
FOR DAM INSPECTION							
FOOTNOTE AMOUNTS:				24,000			
RESTROOM CLEANING							
GL # FOOTNOTE TOTAL:				30,000			
505.4420.52.2000	PURCHASED PROPERTY SERVICES	8,152	20,000	10,000	10,000	10,000	(50.00)
505.4420.52.2200	REPAIRS AND MAINTENANCE	23,063		10,000	10,000	10,000	
FOOTNOTE AMOUNTS:				10,000			
FOR HIKING TRAIL ACROSS DAM							
505.4420.52.3200	COMMUNICATIONS	397	2,500				(100.00)
PURCHASED/CONTRACTED SERVICES		51,612	46,500	50,000	50,000	50,000	7.53
SUPPLIES							
505.4420.53.1100	GENERAL SUPPLIES AND MATERIALS		1,500				
505.4420.53.1210	WATER/SEWER	7,830	1,800	10,000	10,000	10,000	455.56

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

		Calculations as of 06/30/2025					
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE
APPROPRIATIONS							
Dept 4420 - WATER SUPPLY							
SUPPLIES							
505.4420.53.1230	ELECTRICITY	932	1,200	1,600	1,600	1,600	33.33
SUPPLIES		8,762	4,500	11,600	11,600	11,600	157.78
DEBT SERVICE							
505.4420.58.1200	PRINCIPAL - CAPITAL LEASE		143,394	163,000	163,000	163,000	13.67
505.4420.58.2200	INTEREST - CAPITAL LEASE	91,801	140,902	120,780	120,780	120,780	(14.28)
DEBT SERVICE		91,801	284,296	283,780	283,780	283,780	(0.18)
Totals for dept 4420 - WATER SUPPLY		152,175	335,296	345,380	345,380	345,380	3.01
Dept 4430 - WATER TREATMENT PLANT							
PERSONAL SERVICES AND EMPLOYEE BENEFITS							
505.4430.51.1100	SALARIES AND WAGES	209,514	280,912	282,148	282,148	282,148	0.44
505.4430.51.1300	OVERTIME	4,541	8,000	8,000	8,000	8,000	
505.4430.51.2100	GROUP INSURANCE	66,994	70,884	111,346	111,346	111,346	57.08
505.4430.51.2200	FICA CONTRIBUTIONS	15,604	21,490	21,020	21,020	21,020	(2.19)
505.4430.51.2400	RETIREMENT CONTRIBUTIONS	14,984	12,500	20,579	20,579	20,579	64.63
505.4430.51.2700	WORKERS COMPENSATION	7,877	12,500	16,227	16,227	16,227	29.82
PERSONAL SERVICES AND EMPLOYEE BENEFITS		319,514	406,286	459,320	459,320	459,320	13.05
PURCHASED/CONTRACTED SERVICES							
505.4430.52.1000	PROFESSIONAL/TECHNICAL SERVICES	56,324	95,000	102,700	102,700	102,700	8.11
FOOTNOTE AMOUNTS:				102,700			
4% INCREASE FOR RISING COSTS							
505.4430.52.2000	PURCHASED PROPERTY SERVICES	1,439	2,500	2,500	2,500	2,500	
505.4430.52.2200	REPAIRS AND MAINTENANCE	48,861	3,355	60,000	60,000	60,000	1,688.38
505.4430.52.2201	REPAIRS & MAINTENANCE - PLANT EQU	2,685		10,000	10,000	10,000	
505.4430.52.2300	RENTALS	5,026	7,000	8,200	8,200	8,200	17.14
505.4430.52.3100	INSURANCE	1,192		2,000	2,000	2,000	
505.4430.52.3200	COMMUNICATIONS	2,917	8,000	8,000	8,000	8,000	
505.4430.52.3210	POSTAGE	3,227	4,000	5,000	5,000	5,000	25.00
505.4430.52.3300	ADVERTISING	4,480	8,500	8,500	8,500	8,500	
505.4430.52.3500	TRAVEL	803	1,800	1,800	1,800	1,800	
505.4430.52.3600	DUES AND FEES	1,401	1,200	1,500	1,500	1,500	25.00
505.4430.52.3700	EDUCATION AND TRAINING	1,826	4,200	4,000	4,000	4,000	(4.76)
505.4430.52.3800	LICENSES		360	360	360	360	
505.4430.52.3920	LABORATORY TESTING	845	11,000	12,000	12,000	12,000	9.09
505.4430.53.1600	SMALL EQUIPMENT	7,444	8,000	12,000	12,000	12,000	50.00
PURCHASED/CONTRACTED SERVICES		138,470	154,915	238,560	238,560	238,560	53.99
SUPPLIES							
505.4430.53.1100	GENERAL SUPPLIES AND MATERIALS	10,299	20,000	20,000	20,000	20,000	
505.4430.53.1210	WATER/SEWER	1,890	2,400				(100.00)
505.4430.53.1230	ELECTRICITY	133,618	180,000	195,000	195,000	195,000	8.33
505.4430.53.1270	MOTOR FUEL	534	3,500	2,000	2,000	2,000	(42.86)
505.4430.53.1650	SAFETY SUPPLIES	224	1,175	2,500	2,500	2,500	112.77
505.4430.53.1700	OTHER SUPPLIES	76					
505.4430.53.1710	CHEMICALS	106,414	150,000	155,000	155,000	155,000	3.33
505.4430.53.1770	LABORATORY SUPPLIES	11,944	8,000	15,000	15,000	15,000	87.50
SUPPLIES		264,999	365,075	389,500	389,500	389,500	6.69
CAPITAL OUTLAYS							
505.4430.54.9900	CAPITAL OUTLAYS			61,500	61,500	61,500	
FOOTNOTE AMOUNTS:				28,500			
NEW AIR COMPRESSOR							

		Calculations as of 06/30/2025					
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE
APPROPRIATIONS							
Dept 4430 - WATER TREATMENT PLANT							
CAPITAL OUTLAYS							
	FOOTNOTE AMOUNTS:			25,000			
	COMPUTER VIRTUALIZATION						
	FOOTNOTE AMOUNTS:			8,000			
	NEW TURBIDIMETER						
	GL # FOOTNOTE TOTAL:			61,500			
CAPITAL OUTLAYS				61,500	61,500	61,500	
DEBT SERVICE							
505.4430.58.1100	PRINCIPAL - BONDS		865,000	900,000	900,000	900,000	4.05
505.4430.58.2100	INTEREST - BONDS	581,703	752,468	678,768	678,768	678,768	(9.79)
DEBT SERVICE		581,703	1,617,468	1,578,768	1,578,768	1,578,768	(2.39)
Totals for dept 4430 - WATER TREATMENT PLANT		1,304,686	2,543,744	2,727,648	2,727,648	2,727,648	7.23
TOTAL APPROPRIATIONS		5,496,804	8,922,406	7,753,007	7,753,007	7,753,007	(13.11)
NET OF REVENUES/APPROPRIATIONS - FUND 505		1,339,910					
BEGINNING FUND BALANCE		22,786,520	22,786,520	24,126,430	24,126,430	24,126,430	
ENDING FUND BALANCE		24,126,430	22,786,520	24,126,430	24,126,430	24,126,430	

Calculations as of 06/30/2025							
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE
ESTIMATED REVENUES							
Dept 0000 - NON DEPARTMENTAL							
CHARGES FOR SERVICES							
540.0000.34.4110	REFUSE COLLECTION CHARGES	821,164	1,090,740	1,094,770	1,094,770	1,094,770	0.37
540.0000.34.4130	SALE OF RECYCLED MATERIALS	575	250	500	500	500	100.00
540.0000.34.6950	LATE PAYMENT PENALTIES AND FEES	6,959	7,500	7,500	7,500	7,500	
CHARGES FOR SERVICES		828,698	1,098,490	1,102,770	1,102,770	1,102,770	0.39
INVESTMENT INCOME							
540.0000.36.1000	INTEREST REVENUES	14,770	12,843	20,000	20,000	20,000	55.73
INVESTMENT INCOME		14,770	12,843	20,000	20,000	20,000	55.73
MISCELLANEOUS REVENUE							
540.0000.38.9000	MISCELLANEOUS REVENUES	1,940	2,000	2,000	2,000	2,000	
MISCELLANEOUS REVENUE		1,940	2,000	2,000	2,000	2,000	
OTHER FINANCING SOURCES							
540.0000.39.9200	APPROPRIATED NET ASSETS		33,784	325,591	333,591	333,591	887.42
OTHER FINANCING SOURCES			33,784	325,591	333,591	333,591	887.42
Totals for dept 0000 - NON DEPARTMENTAL		845,408	1,147,117	1,450,361	1,458,361	1,458,361	27.13
TOTAL ESTIMATED REVENUES		845,408	1,147,117	1,450,361	1,458,361	1,458,361	27.13
APPROPRIATIONS							
Dept 0000 - NON DEPARTMENTAL							
CAPITAL OUTLAYS							
540.0000.54.2000.26701	CAPITAL OUTLAYS - MACH & EQUIPMEN			300,000	300,000	300,000	
CAPITAL OUTLAYS				300,000	300,000	300,000	
OTHER COSTS							
540.0000.57.9000	CONTINGENCIES		40,000	20,000	20,000	20,000	(50.00)
OTHER COSTS			40,000	20,000	20,000	20,000	(50.00)
Totals for dept 0000 - NON DEPARTMENTAL			40,000	320,000	320,000	320,000	700.00
Dept 4500 - SOLID WASTE AND RECYCLING							
PERSONAL SERVICES AND EMPLOYEE BENEFITS							
540.4500.51.1100	SALARIES AND WAGES	227,308	386,575	330,787	330,787	330,787	(14.43)
FOOTNOTE AMOUNTS:				440,000	440,000	440,000	
FY24/25 FULL STAFF = \$400K + 3% COLA + 7% PERFORMANCE							
540.4500.51.1300	OVERTIME	9,507	14,000	16,000	16,000	16,000	14.29
540.4500.51.2100	GROUP INSURANCE	78,949	116,925	144,114	144,114	144,114	23.25
540.4500.51.2200	FICA CONTRIBUTIONS	16,967	29,573	24,644	24,644	24,644	(16.67)
540.4500.51.2400	RETIREMENT CONTRIBUTIONS	26,372	22,000	36,219	36,219	36,219	64.63
540.4500.51.2700	WORKERS COMPENSATION	9,768	15,500	20,123	20,123	20,123	29.83
PERSONAL SERVICES AND EMPLOYEE BENEFITS		368,871	584,573	571,887	571,887	571,887	(2.17)
PURCHASED/CONTRACTED SERVICES							
540.4500.52.1000	PROFESSIONAL/TECHNICAL SERVICES	869	5,000	2,000	2,000	2,000	(60.00)
540.4500.52.2200	REPAIRS AND MAINTENANCE	31,857	40,000	40,000	48,000	48,000	20.00
FOOTNOTE AMOUNTS:					8,000	8,000	
CAN TIPPER REPLACEMENT							
540.4500.52.2300	RENTALS	35,966	37,284	62,000	62,000	62,000	66.29
FOOTNOTE AMOUNTS:				55,000			
ISUZU TRUCK LEASE							
FOOTNOTE AMOUNTS:				7,000			
ROLL OFFS + MISCELLANEOUS RENTALS							

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BUDGET REPORT FOR CITY OF DAHLONEGA
Fund: 540 SOLID WASTE ENTERPRISE FUND

		Calculations as of 06/30/2025						
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE	
APPROPRIATIONS								
Dept 4500 - SOLID WASTE AND RECYCLING								
PURCHASED/CONTRACTED SERVICES								
GL # FOOTNOTE TOTAL:				62,000				
540.4500.52.3200	COMMUNICATIONS	1,351	3,000	3,000	3,000	3,000		
540.4500.52.3300	ADVERTISING		500	200	200	200	(60.00)	
540.4500.52.3700	EDUCATION AND TRAINING	2,912	3,500	6,000	6,000	6,000	71.43	
FOOTNOTE AMOUNTS:				6,000				
CDL ETC...								
540.4500.52.3930	DISPOSAL SERVICES	142,933	240,000	230,000	230,000	230,000	(4.17)	
540.4500.53.1600	SMALL EQUIPMENT	513	1,200	1,000	1,000	1,000	(16.67)	
PURCHASED/CONTRACTED SERVICES		216,401	330,484	344,200	352,200	352,200	6.57	
SUPPLIES								
540.4500.53.1100	GENERAL SUPPLIES AND MATERIALS	27,132	100,000	80,000	80,000	80,000	(20.00)	
FOOTNOTE AMOUNTS:				20,000				
CANS & DUMPSTERS								
FOOTNOTE AMOUNTS:				60,000				
CAN TIPPER; UNIFORMS, R&M, SAFETY SUPPLIES;								
GL # FOOTNOTE TOTAL:				80,000				
540.4500.53.1230	ELECTRICITY	341	700	700	700	700		
540.4500.53.1270	MOTOR FUEL	17,734	30,000	30,000	30,000	30,000		
540.4500.53.1650	SAFETY SUPPLIES	1,263	2,000	2,000	2,000	2,000		
SUPPLIES		46,470	132,700	112,700	112,700	112,700	(15.07)	
INTERFUND CHARGES								
540.4500.55.1100	INDIRECT COST ALLOCATIONS	44,520	59,360	101,574	101,574	101,574	71.12	
INTERFUND CHARGES		44,520	59,360	101,574	101,574	101,574	71.12	
Totals for dept 4500 - SOLID WASTE AND RECYCLING		676,262	1,107,117	1,130,361	1,138,361	1,138,361	2.82	
TOTAL APPROPRIATIONS		676,262	1,147,117	1,450,361	1,458,361	1,458,361	27.13	
NET OF REVENUES/APPROPRIATIONS - FUND 540		169,146						
BEGINNING FUND BALANCE		1,409,815	1,409,815	1,578,961	1,578,961	1,578,961		
ENDING FUND BALANCE		1,578,961	1,409,815	1,578,961	1,578,961	1,578,961		

BUDGET REPORT FOR CITY OF DAHLONEGA
Fund: 560 STORMWATER ENTERPRISE FUND

		Calculations as of 06/30/2025					
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE
ESTIMATED REVENUES							
Dept 0000 - NON DEPARTMENTAL							
CHARGES FOR SERVICES							
560.0000.34.4260	STORMWATER UTILITY CHARGES	268,715	353,169	348,000	348,000	348,000	(1.46)
560.0000.34.6950	LATE PAYMENT PENALTIES AND FEES	1,411	1,000	1,000	1,000	1,000	
CHARGES FOR SERVICES		270,126	354,169	349,000	349,000	349,000	(1.46)
INVESTMENT INCOME							
560.0000.36.1000	INTEREST REVENUES	17,613	7,000	15,000	15,000	15,000	114.29
INVESTMENT INCOME		17,613	7,000	15,000	15,000	15,000	114.29
OTHER FINANCING SOURCES							
560.0000.39.1320	TRANSFERS IN - SPLOST	233,415	311,220	186,000	186,000	186,000	(40.24)
560.0000.39.9200	APPROPRIATED NET ASSETS		1,554,902	473,857	473,857	473,857	(69.52)
OTHER FINANCING SOURCES		233,415	1,866,122	659,857	659,857	659,857	(64.64)
Totals for dept 0000 - NON DEPARTMENTAL		521,154	2,227,291	1,023,857	1,023,857	1,023,857	(54.03)
TOTAL ESTIMATED REVENUES		521,154	2,227,291	1,023,857	1,023,857	1,023,857	(54.03)
APPROPRIATIONS							
Dept 0000 - NON DEPARTMENTAL							
CAPITAL OUTLAYS							
560.0000.54.1400.21610	CAPITAL OUTLAYS - INFRASTRUCTURE	36,171					
560.0000.54.1400.21802	CAPITAL OUTLAYS - INFRASTRUCTURE			250,000	250,000	250,000	
560.0000.54.1400.24803	CAPITAL OUTLAYS - INFRASTRUCTURE		1,000,000				(100.00)
560.0000.54.1400.25801	CAPITAL OUTLAYS - INFRASTRUCTURE		452,000				(100.00)
560.0000.54.1400.25802	CAPITAL OUTLAYS - INFRASTRUCTURE		45,000				(100.00)
560.0000.54.1400.25803	CAPITAL OUTLAYS - INFRASTRUCTURE		140,000	160,000	160,000	160,000	14.29
CAPITAL OUTLAYS		36,171	1,637,000	410,000	410,000	410,000	(74.95)
Totals for dept 0000 - NON DEPARTMENTAL		36,171	1,637,000	410,000	410,000	410,000	(74.95)
Dept 4910 - STORMWATER							
PERSONAL SERVICES AND EMPLOYEE BENEFITS							
560.4910.51.1100	SALARIES AND WAGES	46,446	80,857				(100.00)
560.4910.51.2100	GROUP INSURANCE	7,255	9,219				(100.00)
560.4910.51.2200	FICA CONTRIBUTIONS	3,459	5,086				(100.00)
560.4910.51.2700	WORKERS COMPENSATION	1,828	2,900				(100.00)
PERSONAL SERVICES AND EMPLOYEE BENEFITS		58,988	98,062				(100.00)
PURCHASED/CONTRACTED SERVICES							
560.4910.52.1000	PROFESSIONAL/TECHNICAL SERVICES	1,250	15,000	15,000	15,000	15,000	
560.4910.52.2200	REPAIRS AND MAINTENANCE		1,500	1,500	1,500	1,500	
560.4910.52.3300	ADVERTISING		500	500	500	500	
PURCHASED/CONTRACTED SERVICES		1,250	17,000	17,000	17,000	17,000	
SUPPLIES							
560.4910.53.1100	GENERAL SUPPLIES AND MATERIALS		1,000	1,500	1,500	1,500	50.00
560.4910.53.1650	SAFETY SUPPLIES	63					
SUPPLIES		63	1,000	1,500	1,500	1,500	50.00
INTERFUND CHARGES							
560.4910.55.1100	INDIRECT COST ALLOCATIONS	355,672	474,229	595,357	595,357	595,357	25.54
INTERFUND CHARGES		355,672	474,229	595,357	595,357	595,357	
Totals for dept 4910 - STORMWATER		415,973	590,291	613,857	613,857	613,857	

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		Calculations as of 06/30/2025					
GL NUMBER	DESCRIPTION	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26
		ACTIVITY	ORIGINAL	DEPT REQUESTED	FINANCE	CITY MANAGER	CITY MANAGER
		THRU 06/30/25	BUDGET	BUDGET	BUDGET	BUDGET	% CHANGE
APPROPRIATIONS							
TOTAL APPROPRIATIONS		452,144	2,227,291	1,023,857	1,023,857	1,023,857	(54.03)
NET OF REVENUES/APPROPRIATIONS - FUND 560		69,010					
BEGINNING FUND BALANCE		2,677,862	2,677,862	2,746,872	2,746,872	2,746,872	
ENDING FUND BALANCE		2,746,872	2,677,862	2,746,872	2,746,872	2,746,872	
ESTIMATED REVENUES - ALL FUNDS		16,273,353	26,923,873	22,792,268	22,785,268	22,785,268	
APPROPRIATIONS - ALL FUNDS		12,992,329	26,923,873	22,792,268	22,785,268	22,785,268	
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		3,281,024					
BEGINNING FUND BALANCE - ALL FUNDS		37,492,684	37,492,684	40,773,708	40,773,708	40,773,708	
ENDING FUND BALANCE - ALL FUNDS		40,773,708	37,492,684	40,773,708	40,773,708	40,773,708	

Fund 100

Overview

The General Fund covers the general government activities and departments which are not part of the city's enterprise funds. The fund receives revenues from property tax, local option sales tax, fines, fees, charges for services, permits, excise taxes, etc. This fund also transfers money to other funds as needed and receives compensation from the enterprise funds when employees share duties/responsibilities or perform work for the enterprise funds.

FY26 Budget

The FY26 budget accounts for a planning director position and the addition of one police officer. There is a 3% COLA for employees and a 10% reduction in health insurance costs. The manager is requesting council also consider a merit raise for employees. There are funds for professional services needed for special projects in FY26.

Supporting Documents

Budget Printout

BUDGET REPORT FOR CITY OF DAHLONEGA
Fund: 100 GENERAL FUND

		Calculations as of 06/30/2025					
		2024-25	2024-25	2025-26	2025-26	2025-26	2025-26
		ACTIVITY	ORIGINAL	DEPT REQUESTED	FINANCE	CITY MANAGER	CITY MANAGER
GL NUMBER	DESCRIPTION	THRU 06/30/25	BUDGET	BUDGET	BUDGET	BUDGET	% CHANGE
ESTIMATED REVENUES							
Dept 0000 - NON DEPARTMENTAL							
GENERAL PROPERTY TAXES							
100.0000.31.1100	PROPERTY TAX - REAL & PERSONAL	1,144,197	1,178,723	1,178,723	1,178,723	1,178,723	
100.0000.31.1200	PROPERTY TAX - PRIOR YEAR	6,575	20,000	10,000	10,000	10,000	(50.00)
100.0000.31.1310	PROPERTY TAX - MOTOR VEHICLE	1,860	3,800	3,600	3,600	3,600	(5.26)
100.0000.31.1315	MOTOR VEHICLE TAVT	83,324	86,000	86,000	86,000	86,000	
100.0000.31.1316	ALTERNATIVE AD VALOREM TAX (AAVT)	973	1,200	1,200	1,200	1,200	
100.0000.31.1320	PROPERTY TAX - MOBILE HOME	150	200	150	150	150	(25.00)
100.0000.31.1600	REAL ESTATE TRANSFER TAXES (INTAN	41,422	29,737	40,000	40,000	40,000	34.51
GENERAL PROPERTY TAXES		1,278,501	1,319,660	1,319,673	1,319,673	1,319,673	
FRANCHISE TAXES							
100.0000.31.1710	FRANCHISE TAXES - ELECTRIC	576,098	490,000	576,098	576,098	576,098	17.57
100.0000.31.1730	FRANCHISE TAXES - GAS	58,876	53,000	39,251	39,251	39,251	(25.94)
100.0000.31.1750	FRANCHISE TAXES - CABLE TV		7,500				(100.00)
100.0000.31.1760	FRANCHISE TAXES - TELEPHONE	15,013	7,500	20,000	20,000	20,000	166.67
FRANCHISE TAXES		649,987	558,000	635,349	635,349	635,349	13.86
GENERAL SALES AND USE TAXES							
100.0000.31.3100	LOST (LOCAL OPTION SALES TAXES)	1,161,161	1,482,000	1,712,000	1,712,000	1,712,000	15.52
GENERAL SALES AND USE TAXES		1,161,161	1,482,000	1,712,000	1,712,000	1,712,000	15.52
SELECTIVE SALES AND USE TAXES							
100.0000.31.4200	ALCOHOLIC BEVERAGE EXCISE TAXES	170,362	150,000	170,000	170,000	170,000	13.33
100.0000.31.4500	ENERGY EXCISE TAXES	8,646	8,000	8,500	8,500	8,500	6.25
SELECTIVE SALES AND USE TAXES		179,008	158,000	178,500	178,500	178,500	12.97
BUSINESS TAXES							
100.0000.31.6100	BUSINESS AND OCCUPATION TAXES	112,653	110,000	115,000	115,000	115,000	4.55
100.0000.31.6200	INSURANCE PREMIUM TAXES	718,039	650,000	718,039	718,039	718,039	10.47
100.0000.31.6300	FINANCIAL INSTITUTIONS TAXES	62,336	45,000	62,000	62,000	62,000	37.78
BUSINESS TAXES		893,028	805,000	895,039	895,039	895,039	11.18
PENALTIES/INTEREST - TAXES							
100.0000.31.9100	PENALTIES & INTEREST - PROPERTY TA	3,058	2,500	3,000	3,000	3,000	20.00
PENALTIES/INTEREST - TAXES		3,058	2,500	3,000	3,000	3,000	20.00
ALCOHOLIC BEVERAGES LICENSES							
100.0000.32.1110	ALCOHOLIC BEV LICENSES - BEER	40,375	45,000	40,000	40,000	40,000	(11.11)
100.0000.32.1120	ALCOHOLIC BEV LICENSES - WINE	43,975	50,000	43,000	43,000	43,000	(14.00)
100.0000.32.1130	ALCOHOLIC BEV LICENSES - LIQUOR	46,125	50,000	46,000	46,000	46,000	(8.00)
100.0000.32.1140	ALCOHOLIC BEV LICENSES - SERVERS	4,025	6,000	5,000	5,000	5,000	(16.67)
ALCOHOLIC BEVERAGES LICENSES		134,500	151,000	134,000	134,000	134,000	(11.26)
PERMITS							
100.0000.32.2200	PERMITS - BUILDINGS AND SIGNS	217,906	150,000	180,000	180,000	180,000	20.00
100.0000.32.2210	PERMITS - ZONING AND LAND USE	1,175	1,000	1,000	1,000	1,000	
100.0000.32.2900	PERMITS - OTHER	13,207	3,500	10,000	10,000	10,000	185.71
100.0000.32.3300	ST VACATION RENTAL FEES	500	200	500	500	500	150.00
PERMITS		232,788	154,700	191,500	191,500	191,500	23.79
INTERGOVERNMENTAL REVENUE							
100.0000.33.3000	PAYMENT IN LIEU OF TAXES - FEDERAL	13,985	13,985	13,985	13,985	13,985	
100.0000.33.9100	GRANT REVENUES	7,000	10,000	5,000	5,000	5,000	(50.00)
INTERGOVERNMENTAL REVENUE		20,985	23,985	18,985	18,985	18,985	
CHARGES FOR SERVICES							

BUDGET REPORT FOR CITY OF DAHLONEGA
Fund: 100 GENERAL FUND

		Calculations as of 06/30/2025						
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE	
ESTIMATED REVENUES								
Dept 0000 - NON DEPARTMENTAL								
CHARGES FOR SERVICES								
100.0000.34.1700	INDIRECT COST ALLOCATIONS	497,326	663,101	829,284	829,284	829,284	25.06	
100.0000.34.1910	ELECTION QUALIFYING FEE		650	650	650	650		
100.0000.34.5410	PARKING CHARGES	22,602	10,000	20,000	20,000	20,000	100.00	
100.0000.34.6990	OTHER FEES	(9,596)	10,000	10,000	10,000	10,000		
100.0000.34.7910	PARK USE FEES	6,560	3,000	6,500	6,500	6,500	116.67	
100.0000.34.9100	CEMETERY FEES	14,650	20,000	20,000	20,000	20,000		
100.0000.34.9300	RETURNED CHECK FEES		60				(100.00)	
100.0000.34.9400	ADMINISTRATIVE FEES	4,548	6,000	6,000	6,000	6,000		
CHARGES FOR SERVICES		536,090	712,811	892,434	892,434	892,434	25.20	
FINES AND FORFEITURES								
100.0000.35.1170	FINES - MUNICIPAL COURT	171,173	180,000	180,000	180,000	180,000		
100.0000.35.1900	FINES - TECHNOLOGY FEE	1,564	1,600	1,600	1,600	1,600		
100.0000.35.1920	FINES - ALCOHOL	685						
FINES AND FORFEITURES		173,422	181,600	181,600	181,600	181,600		
INVESTMENT INCOME								
100.0000.36.1000	INTEREST REVENUES	115,142	7,500	144,732	144,732	144,732	1,829.76	
INVESTMENT INCOME		115,142	7,500	144,732	144,732	144,732	1,829.76	
MISCELLANEOUS REVENUE								
100.0000.38.9000	MISCELLANEOUS REVENUES	1,570	3,000	1,500	1,500	1,500	(50.00)	
MISCELLANEOUS REVENUE		1,570	3,000	1,500	1,500	1,500	(50.00)	
OTHER FINANCING SOURCES								
100.0000.39.1275	TRANSFERS IN - HOTEL/MOTEL TAX	87,225	116,300	112,800	112,800	112,800	(3.01)	
100.0000.39.2100	PROCEEDS FROM SALE OF ASSETS	40,200	10,000	40,000	40,000	40,000	300.00	
100.0000.39.2210	PROPERTY SALES - CEMETERY LOT	9,750	10,000	10,000	10,000	10,000		
100.0000.39.9100	APPROPRIATED FUND BALANCE		1,000,000	1,050,582	1,035,582	1,035,582	3.56	
OTHER FINANCING SOURCES		137,175	1,136,300	1,213,382	1,198,382	1,198,382	5.46	
Totals for dept 0000 - NON DEPARTMENTAL		5,516,415	6,696,056	7,521,694	7,506,694	7,506,694	12.11	
TOTAL ESTIMATED REVENUES		5,516,415	6,696,056	7,521,694	7,506,694	7,506,694	12.11	
APPROPRIATIONS								
Dept 0000 - NON DEPARTMENTAL								
OTHER COSTS								
100.0000.57.9000	CONTINGENCIES		111,475	50,000	50,000	50,000	(55.15)	
OTHER COSTS			111,475	50,000	50,000	50,000	(55.15)	
OTHER FINANCING USES								
100.0000.61.1230	TRANSFERS OUT - DDA	37,500	50,000	200,367	200,367	200,367	300.73	
100.0000.61.1390	TRANSFERS OUT - GEN GOVT CAPT PROJ			870,732	870,732	870,732		
100.0000.61.1505	TRANSFERS OUT - WATER AND SEWER	750,000	1,000,000				(100.00)	
OTHER FINANCING USES		787,500	1,050,000	1,071,099	1,071,099	1,071,099	2.01	
Totals for dept 0000 - NON DEPARTMENTAL		787,500	1,161,475	1,121,099	1,121,099	1,121,099	(3.48)	
Dept 1100 - LEGISLATIVE								
PERSONAL SERVICES AND EMPLOYEE BENEFITS								
100.1100.51.1100	SALARIES AND WAGES	91,904	115,510	174,183	174,183	174,183	50.70	
100.1100.51.1300	OVERTIME	1,502		2,000	2,000	2,000		
100.1100.51.2100	GROUP INSURANCE	7,682	12,339	19,752	19,752	19,752		
100.1100.51.2200	FICA CONTRIBUTIONS	7,071	8,837	12,977	12,977	12,977	46.85	

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BUDGET REPORT FOR CITY OF DAHLONEGA
Fund: 100 GENERAL FUND

GL: Danicoga

		Calculations as of 06/30/2025					
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE
APPROPRIATIONS							
Dept 1100 - LEGISLATIVE							
PERSONAL SERVICES AND EMPLOYEE BENEFITS							
100.1100.51.2400	RETIREMENT CONTRIBUTIONS	5,029	4,195	6,907	6,907	6,907	64.65
100.1100.51.2700	WORKERS COMPENSATION	158	250	325	325	325	30.00
PERSONAL SERVICES AND EMPLOYEE BENEFITS		113,346	141,131	216,144	216,144	216,144	53.15
PURCHASED/CONTRACTED SERVICES							
100.1100.52.1000	PROFESSIONAL/TECHNICAL SERVICES	67,059	150,000	100,000	100,000	100,000	(33.33)
100.1100.52.2200	REPAIRS AND MAINTENANCE		600				(100.00)
100.1100.52.3100	INSURANCE	73,087		146,000	146,000	146,000	
100.1100.52.3200	COMMUNICATIONS	1,109	4,500	1,700	1,700	1,700	(62.22)
100.1100.52.3300	ADVERTISING	1,222	2,400	2,000	2,000	2,000	(16.67)
100.1100.52.3400	PRINTING		450	250	250	250	(44.44)
100.1100.52.3500	TRAVEL	3,419	30,000	20,000	20,000	20,000	(33.33)
100.1100.52.3600	DUES AND FEES	5,456	10,000	10,000	10,000	10,000	
100.1100.52.3700	EDUCATION AND TRAINING	9,945	20,000	15,000	15,000	15,000	(25.00)
100.1100.53.1600	SMALL EQUIPMENT	1,891	2,500	2,500	2,500	2,500	
PURCHASED/CONTRACTED SERVICES		163,188	220,450	297,450	297,450	297,450	34.93
SUPPLIES							
100.1100.53.1100	GENERAL SUPPLIES AND MATERIALS	1,172	3,000	3,000	3,000	3,000	
SUPPLIES		1,172	3,000	3,000	3,000	3,000	
Totals for dept 1100 - LEGISLATIVE		277,706	364,581	516,594	516,594	516,594	41.70
Dept 1300 - EXECUTIVE							
PERSONAL SERVICES AND EMPLOYEE BENEFITS							
100.1300.51.1100	SALARIES AND WAGES	124,838	183,109	215,862	215,862	215,862	17.89
100.1300.51.2100	GROUP INSURANCE	1,805	2,507	2,507	2,507	2,507	
100.1300.51.2200	FICA CONTRIBUTIONS	9,550	14,008	16,082	16,082	16,082	14.81
100.1300.51.2400	RETIREMENT CONTRIBUTIONS	26,981	15,000	36,695	36,695	36,695	144.63
100.1300.51.2700	WORKERS COMPENSATION	504	800	1,041	1,041	1,041	30.13
PERSONAL SERVICES AND EMPLOYEE BENEFITS		163,678	215,424	272,187	272,187	272,187	26.35
PURCHASED/CONTRACTED SERVICES							
100.1300.52.1000	PROFESSIONAL/TECHNICAL SERVICES	151	10,000	20,000	20,000	20,000	100.00
100.1300.52.2200	REPAIRS AND MAINTENANCE	513	500	500	500	500	
100.1300.52.2300	RENTALS	8,143	12,000	12,000	12,000	12,000	
100.1300.52.3100	INSURANCE		3,000	1,500	1,500	1,500	(50.00)
100.1300.52.3200	COMMUNICATIONS	628	1,600	1,000	1,000	1,000	(37.50)
100.1300.52.3300	ADVERTISING	677		500	500	500	
100.1300.52.3500	TRAVEL	5,417	6,000	3,500	3,500	3,500	(41.67)
100.1300.52.3600	DUES AND FEES	7,771	12,250	10,000	10,000	10,000	(18.37)
100.1300.52.3700	EDUCATION AND TRAINING	846	5,000	2,000	2,000	2,000	(60.00)
100.1300.53.1600	SMALL EQUIPMENT		1,500	1,500	1,500	1,500	
PURCHASED/CONTRACTED SERVICES		24,146	51,850	52,500	52,500	52,500	1.25
SUPPLIES							
100.1300.53.1100	GENERAL SUPPLIES AND MATERIALS	722	1,000	750	750	750	(25.00)
100.1300.53.1270	MOTOR FUEL	138	500	500	500	500	
SUPPLIES		860	1,500	1,250	1,250	1,250	(16.67)
Totals for dept 1300 - EXECUTIVE		188,684	268,774	325,937	325,937	325,937	21.27
Dept 1400 - ELECTIONS							
PURCHASED/CONTRACTED SERVICES							
100.1400.52.1000	PROFESSIONAL/TECHNICAL SERVICES		11,000				(100.00)

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BUDGET REPORT FOR CITY OF DAHLONEGA
Fund: 100 GENERAL FUND

		Calculations as of 06/30/2025					
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE
APPROPRIATIONS							
Dept 1400 - ELECTIONS							
PURCHASED/CONTRACTED SERVICES							
100.1400.52.3300	ADVERTISING		850	850	850	850	
100.1400.52.3400	PRINTING		750	750	750	750	
PURCHASED/CONTRACTED SERVICES			12,600	1,600	1,600	1,600	(87.30)
SUPPLIES							
100.1400.53.1100	GENERAL SUPPLIES AND MATERIALS	58					
SUPPLIES		58					
OTHER COSTS							
100.1400.57.1000	INTERGOVERNMENTAL		22,000	25,000	25,000	25,000	13.64
OTHER COSTS			22,000	25,000	25,000	25,000	13.64
Totals for dept 1400 - ELECTIONS		58	34,600	26,600	26,600	26,600	(23.12)
Dept 1500 - GENERAL ADMINISTRATION							
PERSONAL SERVICES AND EMPLOYEE BENEFITS							
100.1500.51.1100	SALARIES AND WAGES	223,736	283,122	363,630	363,630	363,630	28.44
100.1500.51.1300	OVERTIME	1,613	2,500	2,500	2,500	2,500	
100.1500.51.2100	GROUP INSURANCE	49,546	51,548	116,224	116,224	116,224	125.47
100.1500.51.2200	PAYROLL TAXES	16,571	21,659	27,091	27,091	27,091	25.08
100.1500.51.2400	RETIREMENT CONTRIBUTIONS	47,318	39,473	64,984	64,984	64,984	64.63
100.1500.51.2700	WORKERS COMPENSATION	945	1,500	1,946	1,946	1,946	29.73
PERSONAL SERVICES AND EMPLOYEE BENEFITS		339,729	399,802	576,375	576,375	576,375	44.17
PURCHASED/CONTRACTED SERVICES							
100.1500.52.1000	PROFESSIONAL/TECHNICAL SERVICES	317,249	500,000	500,000	500,000	500,000	
100.1500.52.2000	PURCHASED PROPERTY SERVICES	165	1,500	1,500	1,500	1,500	
100.1500.52.2200	REPAIRS AND MAINTENANCE	1,735	27,160	10,000	10,000	10,000	(63.18)
100.1500.52.2300	RENTALS	7,409	8,000	8,000	8,000	8,000	
100.1500.52.3100	INSURANCE	1,332	7,257	7,000	7,000	7,000	(3.54)
100.1500.52.3200	COMMUNICATIONS	12,860	9,000	17,000	17,000	17,000	88.89
100.1500.52.3210	POSTAGE	16,110	15,000	20,000	20,000	20,000	33.33
100.1500.52.3300	ADVERTISING	402	2,000	1,500	1,500	1,500	(25.00)
100.1500.52.3400	PRINTING		250	250	250	250	
100.1500.52.3500	TRAVEL	3,864	5,000	5,000	5,000	5,000	
100.1500.52.3600	DUES AND FEES	4,653	13,500	13,500	13,500	13,500	
100.1500.52.3700	EDUCATION AND TRAINING	1,746	5,000	5,000	5,000	5,000	
100.1500.52.3940	BANKING SERVICES	6,785	11,000	11,000	11,000	11,000	
100.1500.53.1600	SMALL EQUIPMENT	3,770	8,000	5,000	5,000	5,000	(37.50)
PURCHASED/CONTRACTED SERVICES		378,080	612,667	604,750	604,750	604,750	(1.29)
SUPPLIES							
100.1500.53.1100	GENERAL SUPPLIES AND MATERIALS	16,207	15,000	18,000	18,000	18,000	20.00
100.1500.53.1210	WATER/SEWER	2,724	3,500	3,600	3,600	3,600	2.86
100.1500.53.1220	NATURAL GAS	1,950	2,500	3,500	3,500	3,500	40.00
100.1500.53.1230	ELECTRICITY	12,074	15,600	18,500	18,500	18,500	18.59
100.1500.53.1270	MOTOR FUEL	(1)					
SUPPLIES		32,954	36,600	43,600	43,600	43,600	19.13
CAPITAL OUTLAYS							
100.1500.54.9900	CAPITAL OUTLAYS	235	23,193				(100.00)
CAPITAL OUTLAYS		235	23,193				
Totals for dept 1500 - GENERAL ADMINISTRATION		750,998	1,072,262	1,224,725	1,224,725	1,224,725	

BUDGET REPORT FOR CITY OF DAHLONEGA
Fund: 100 GENERAL FUND

		Calculations as of 06/30/2025					
GL NUMBER	DESCRIPTION	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26
		ACTIVITY	ORIGINAL	DEPT REQUESTED	FINANCE	CITY MANAGER	CITY MANAGER
		THRU 06/30/25	BUDGET	BUDGET	BUDGET	BUDGET	% CHANGE
APPROPRIATIONS							
Dept 2650 - MUNICIPAL COURT							
PERSONAL SERVICES AND EMPLOYEE BENEFITS							
100.2650.51.1100	SALARIES AND WAGES	60,005	95,940	98,781	98,781	98,781	2.96
100.2650.51.1300	OVERTIME		500	500	500	500	
100.2650.51.2100	GROUP INSURANCE	23,184	24,535	47,633	47,633	47,633	94.14
100.2650.51.2200	FICA CONTRIBUTIONS	4,206	7,340	7,360	7,360	7,360	0.27
100.2650.51.2400	RETIREMENT CONTRIBUTIONS	8,391	7,000	11,524	11,524	11,524	64.63
100.2650.51.2700	WORKERS COMPENSATION	126	200	260	260	260	30.00
	PERSONAL SERVICES AND EMPLOYEE BENEFITS	95,912	135,515	166,058	166,058	166,058	22.54
PURCHASED/CONTRACTED SERVICES							
100.2650.52.1000	PROFESSIONAL/TECHNICAL SERVICES	14,701	165,000	165,000	165,000	165,000	
100.2650.52.3100	INSURANCE		1,839	1,500	1,500	1,500	(18.43)
100.2650.52.3200	COMMUNICATIONS	64	500				(100.00)
100.2650.52.3300	ADVERTISING		200				(100.00)
100.2650.52.3500	TRAVEL	150	150	150	150	150	
100.2650.52.3600	DUES AND FEES		150	150	150	150	
100.2650.52.3700	EDUCATION AND TRAINING	259	500	500	500	500	
100.2650.53.1600	SMALL EQUIPMENT		900				(100.00)
	PURCHASED/CONTRACTED SERVICES	15,174	169,239	167,300	167,300	167,300	(1.15)
SUPPLIES							
100.2650.53.1100	GENERAL SUPPLIES AND MATERIALS	1,405	750	1,500	1,500	1,500	100.00
	SUPPLIES	1,405	750	1,500	1,500	1,500	100.00
	Totals for dept 2650 - MUNICIPAL COURT	112,491	305,504	334,858	334,858	334,858	9.61
Dept 3200 - POLICE							
PERSONAL SERVICES AND EMPLOYEE BENEFITS							
100.3200.51.1100	SALARIES AND WAGES	326,024	463,516	507,146	507,146	507,146	9.41
	FOOTNOTE AMOUNTS:			120,000	120,000	120,000	
	REQUEST TWO (2) ADDITIONAL SWORN POSITIONS AND TWO PROMOTIONS OF SUPERVISORS						
	FOOTNOTE AMOUNTS:			4,800	4,800	4,800	
	SUPERVISOR POSITION 10% X2						
	GL # FOOTNOTE TOTAL:			124,800	124,800	124,800	
100.3200.51.1300	OVERTIME	7,571	15,000	20,000	20,000	20,000	33.33
	OVERTIME FOR STAFF DUE TO FLSA						
100.3200.51.2100	GROUP INSURANCE	74,618	83,403	146,436	146,436	146,436	75.58
100.3200.51.2200	FICA CONTRIBUTIONS	24,425	35,459	37,783	37,783	37,783	6.55
100.3200.51.2400	RETIREMENT CONTRIBUTIONS	16,367	13,653	22,477	22,477	22,477	64.63
100.3200.51.2700	WORKERS COMPENSATION	4,411	7,000	9,087	9,087	9,087	29.81
	PERSONAL SERVICES AND EMPLOYEE BENEFITS	453,416	618,031	742,929	742,929	742,929	20.21
PURCHASED/CONTRACTED SERVICES							
100.3200.52.1000	PROFESSIONAL/TECHNICAL SERVICES	10,251	31,500	31,500	31,500	31,500	
100.3200.52.2200	REPAIRS AND MAINTENANCE	7,170	9,000	20,000	20,000	20,000	122.22
	INCREASED FOR ADDITIONAL OFFICERS ADDED TO STAFF						
100.3200.52.2300	RENTALS	49,899	161,553	216,611	216,611	216,611	34.08
	TWO (2) FLEET 3 FOR ADDITIONAL VEHICLES \$9400						
	TWO (2) BODY CAMERAS AND TASERS \$3658						
	TWO (2) ADDITIONAL MARKED UNITS \$36000						
	TWO (2) ADDITIONAL FLOCK CAMERAS \$6000						
100.3200.52.3100	INSURANCE	370	10,306				(100.00)
100.3200.52.3200	COMMUNICATIONS	5,531	8,500	10,000	10,000	10,000	17.65
100.3200.52.3300	ADVERTISING		600	600	600	600	
100.3200.52.3500	TRAVEL	4,640	8,000	8,500	8,500	8,500	
	IACP CONFERENCE IN ORLANDO FL						

BUDGET REPORT FOR CITY OF DAHLONEGA
Fund: 100 GENERAL FUND

Calculations as of 06/30/2025							
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE
APPROPRIATIONS							
Dept 3200 - POLICE							
PURCHASED/CONTRACTED SERVICES							
100.3200.52.3600	DUES AND FEES	2,100	5,000	5,000	5,000	5,000	
100.3200.52.3700	EDUCATION AND TRAINING	750	12,000	15,000	15,000	15,000	25.00
ADDITION FUNDS FRO ADDED STAFF							
100.3200.53.1600	SMALL EQUIPMENT	19,255	50,000	55,000	55,000	55,000	10.00
PURCHASED/CONTRACTED SERVICES		99,966	296,459	362,211	362,211	362,211	22.18
SUPPLIES							
100.3200.53.1100	GENERAL SUPPLIES AND MATERIALS	16,979	37,000	38,000	38,000	38,000	2.70
100.3200.53.1230	ELECTRICITY	1,362	2,800	2,800	2,800	2,800	
100.3200.53.1270	MOTOR FUEL	16,522	13,750	25,000	25,000	25,000	81.82
SUPPLIES		34,863	53,550	65,800	65,800	65,800	22.88
CAPITAL OUTLAYS							
100.3200.54.9900	CAPITAL OUTLAYS	31,505		31,505	31,505	31,505	
CAPITAL OUTLAYS		31,505		31,505	31,505	31,505	
OTHER COSTS							
100.3200.57.1000	INTERGOVERNMENTAL		62,000	62,000	62,000	62,000	
OTHER COSTS			62,000	62,000	62,000	62,000	
Totals for dept 3200 - POLICE		619,750	1,030,040	1,264,445	1,264,445	1,264,445	22.76
Dept 4100 - PUBLIC WORKS ADMINISTRATION							
PERSONAL SERVICES AND EMPLOYEE BENEFITS							
100.4100.51.1100	SALARIES AND WAGES	107,559	161,160	107,702	107,702	107,702	(33.17)
FOOTNOTE AMOUNTS:				160,000	160,000	160,000	
FY25 ANTICIPATED \$144K + 3% COLA + 7% PERF							
FOOTNOTE AMOUNTS:				55,000	55,000	55,000	
1 FTE							
GL # FOOTNOTE TOTAL:				215,000	215,000	215,000	
100.4100.51.1300	OVERTIME	5,368	6,000	8,000	8,000	8,000	33.33
100.4100.51.2100	GROUP INSURANCE	10,666	13,772	18,656	18,656	18,656	35.46
FOOTNOTE AMOUNTS:				26,000	26,000	26,000	
ADJUSTED FOR 1 NEW FTE							
100.4100.51.2200	FICA CONTRIBUTIONS	8,548	12,329	8,024	8,024	8,024	(34.92)
FOOTNOTE AMOUNTS:				18,000	18,000	18,000	
ADJUST FOR 1 NEW FTE							
100.4100.51.2400	RETIREMENT CONTRIBUTIONS	1,798	1,500	2,470	2,470	2,470	64.67
FOOTNOTE AMOUNTS:				2,300	2,300	2,300	
ADJUSTED FOR 1 FTE							
100.4100.51.2700	WORKERS COMPENSATION	2,017	3,200	4,156	4,156	4,156	29.88
FOOTNOTE AMOUNTS:				3,800	3,800	3,800	
ADJUSTED FOR 1 FTE							
PERSONAL SERVICES AND EMPLOYEE BENEFITS		135,956	197,961	149,008	149,008	149,008	(24.73)
PURCHASED/CONTRACTED SERVICES							
100.4100.52.1000	PROFESSIONAL/TECHNICAL SERVICES	7,040	21,500	21,500	21,500	21,500	
FOOTNOTE AMOUNTS:				20,000			
ON CALL DESIGN							
FOOTNOTE AMOUNTS:				1,500			
TRUCK WASH							
GL # FOOTNOTE TOTAL:				21,500			
100.4100.52.2200	REPAIRS AND MAINTENANCE	3,960	2,000	5,000	5,000	5,000	
100.4100.52.2300	RENTALS	12,001		31,000	31,000	31,000	
FOOTNOTE AMOUNTS:				31,000			

BUDGET REPORT FOR CITY OF DAHLONEGA
Fund: 100 GENERAL FUND

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE
APPROPRIATIONS							
Dept 4100 - PUBLIC WORKS ADMINISTRATION							
PURCHASED/CONTRACTED SERVICES							
ENTERPRISE LEASE							
100.4100.52.3100	INSURANCE		1,500				(100.00)
100.4100.52.3200	COMMUNICATIONS	2,362	2,500	3,000	3,000	3,000	20.00
100.4100.52.3300	ADVERTISING		500	500	500	500	
100.4100.52.3400	PRINTING		1,200				(100.00)
100.4100.52.3500	TRAVEL		500	500	500	500	
100.4100.52.3600	DUES AND FEES	79	1,000	500	500	500	(50.00)
100.4100.52.3700	EDUCATION AND TRAINING	95	1,000	1,000	1,000	1,000	
100.4100.53.1600	SMALL EQUIPMENT	1,749	2,500	4,000	4,000	4,000	60.00
FOOTNOTE AMOUNTS:				4,000			
COMPUTER EQUIPMENT INCL. FOR 1 FTE							
PURCHASED/CONTRACTED SERVICES		27,286	34,200	67,000	67,000	67,000	95.91
SUPPLIES							
100.4100.53.1100	GENERAL SUPPLIES AND MATERIALS	2,425	3,000	4,000	4,000	4,000	33.33
100.4100.53.1270	MOTOR FUEL	407	2,000	1,000	1,000	1,000	(50.00)
100.4100.53.1650	SAFETY SUPPLIES	512	1,000	1,000	1,000	1,000	
SUPPLIES		3,344	6,000	6,000	6,000	6,000	
Totals for dept 4100 - PUBLIC WORKS ADMINISTRATION		166,586	238,161	222,008	222,008	222,008	(6.78)
Dept 4200 - STREETS							
PERSONAL SERVICES AND EMPLOYEE BENEFITS							
100.4200.51.1100	SALARIES AND WAGES	428,722	666,419	748,777	748,777	748,777	12.36
FOOTNOTE AMOUNTS:				733,000	733,000	733,000	
2024 BUDGET + 3% COLA + 7% PERFORMANCE							
100.4200.51.1300	OVERTIME	24,715	25,000	40,000	40,000	40,000	60.00
FOOTNOTE AMOUNTS:				40	40	40	
NEED EMPLOYEES TO WORK ALL WEEKEND FOR EVENTS AROUND TOWN, CLEANING,							
100.4200.51.2100	GROUP INSURANCE	164,155	217,458	293,591	293,591	293,591	35.01
100.4200.51.2200	FICA CONTRIBUTIONS	32,230	48,178	55,784	55,784	55,784	15.79
100.4200.51.2400	RETIREMENT CONTRIBUTIONS	37,408	31,206	51,374	51,374	51,374	64.63
100.4200.51.2700	WORKERS COMPENSATION	18,906	30,000	38,947	38,947	38,947	29.82
PERSONAL SERVICES AND EMPLOYEE BENEFITS		706,136	1,018,261	1,228,473	1,228,473	1,228,473	20.64
PURCHASED/CONTRACTED SERVICES							
100.4200.52.1000	PROFESSIONAL/TECHNICAL SERVICES	13,418	89,000	89,000	89,000	89,000	
FOOTNOTE AMOUNTS:				4,000			
TRUCK WASH							
FOOTNOTE AMOUNTS:				15,000			
TREE WORK							
FOOTNOTE AMOUNTS:				40,000			
ASPHALT REPAIRS/UPGRADES							
FOOTNOTE AMOUNTS:				30,000			
GENERAL/MISCELLANEOUS							
GL # FOOTNOTE TOTAL:				89,000			
100.4200.52.2200	REPAIRS AND MAINTENANCE	33,313	35,000	40,000	40,000	40,000	14.29
100.4200.52.2300	RENTALS	84,700	15,000	150,000	150,000	150,000	900.00
100.4200.52.3100	INSURANCE	378	8,000	8,000	8,000	8,000	
100.4200.52.3200	COMMUNICATIONS	2,474	5,000	5,000	5,000	5,000	
100.4200.52.3300	ADVERTISING	509	3,000	3,000	3,000	3,000	
100.4200.52.3500	TRAVEL		1,000	2,000	2,000	2,000	100.00
100.4200.52.3700	EDUCATION AND TRAINING		10,000	12,000	12,000	12,000	
FOOTNOTE AMOUNTS:				12			
CDLS							

BUDGET REPORT FOR CITY OF DAHLONEGA
Fund: 100 GENERAL FUND

		Calculations as of 06/30/2025						
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE	
APPROPRIATIONS								
Dept 4200 - STREETS								
PURCHASED/CONTRACTED SERVICES								
100.4200.52.3930	DISPOSAL SERVICES		15,000	15,000	15,000	15,000		
				FOOTNOTE AMOUNTS:				
				15,000				
100.4200.52.3950	ROLL OFF CONTAINERS							
100.4200.53.1600	TRAFFIC SIGNAL SERVICES		1,200	2,000	2,000	2,000	66.67	
100.4200.53.1600	SMALL EQUIPMENT	6,657	20,000	20,000	20,000	20,000		
PURCHASED/CONTRACTED SERVICES		141,449	202,200	346,000	346,000	346,000	71.12	
SUPPLIES								
100.4200.53.1100	GENERAL SUPPLIES AND MATERIALS	100,505	98,000	115,000	115,000	115,000	17.35	
				FOOTNOTE AMOUNTS:				
				115,000				
100.4200.53.1230	GENERAL/MISCELLANEOUS							
100.4200.53.1230	ELECTRICITY	52,771	65,000	65,000	65,000	65,000		
100.4200.53.1270	MOTOR FUEL	19,042	35,000	40,000	40,000	40,000	14.29	
100.4200.53.1650	SAFETY SUPPLIES	5,075	25,000	10,000	10,000	10,000	(60.00)	
SUPPLIES		177,393	223,000	230,000	230,000	230,000	3.14	
CAPITAL OUTLAYS								
100.4200.54.9900	CAPITAL OUTLAYS	8,489	10,000				(100.00)	
ZERO TURN MOWER								
KUBOTA M5 W/SIDEARM								
SVL 95 SKID STEER W/MULCHING HEAD								
BUSH HOG STYLE MOWER								
CAPITAL OUTLAYS		8,489	10,000				(100.00)	
Totals for dept 4200 - STREETS		1,033,467	1,453,461	1,804,473	1,804,473	1,804,473	24.15	
Dept 4900 - MAINTENANCE AND SHOP								
PERSONAL SERVICES AND EMPLOYEE BENEFITS								
100.4900.51.1100	SALARIES AND WAGES	29,092	40,492	44,205	44,205	44,205	9.17	
				FOOTNOTE AMOUNTS:				
				44,000				
FY25 + 3% COLA +7% PERFORMANCE								
100.4900.51.1300	OVERTIME	871	6,000	1,000	1,000	1,000	(83.33)	
100.4900.51.2100	GROUP INSURANCE	9,425	12,153	16,549	16,549	16,549	36.17	
100.4900.51.2200	FICA CONTRIBUTIONS	2,228	3,098	3,294	3,294	3,294	6.33	
100.4900.51.2400	RETIREMENT CONTRIBUTIONS	2,997	2,500	4,116	4,116	4,116	64.64	
100.4900.51.2700	WORKERS COMPENSATION	2,206	3,500	4,545	4,545	4,545	29.86	
PERSONAL SERVICES AND EMPLOYEE BENEFITS		46,819	67,743	73,709	73,709	73,709	8.81	
PURCHASED/CONTRACTED SERVICES								
100.4900.52.1000	PROFESSIONAL/TECHNICAL SERVICES	431	2,000	2,000	2,000	2,000		
100.4900.52.2200	REPAIRS AND MAINTENANCE	583	1,000	1,000	1,000	1,000		
100.4900.52.3100	INSURANCE	596	1,500				(100.00)	
100.4900.52.3200	COMMUNICATIONS	308	500	500	500	500		
100.4900.52.3930	DISPOSAL SERVICES	830	1,000	1,500	1,500	1,500	50.00	
100.4900.53.1600	SMALL EQUIPMENT		3,000	2,000	2,000	2,000	(33.33)	
PURCHASED/CONTRACTED SERVICES		2,748	9,000	7,000	7,000	7,000	(22.22)	
SUPPLIES								
100.4900.53.1100	GENERAL SUPPLIES AND MATERIALS	12,324	14,000	14,000	14,000	14,000		
100.4900.53.1210	WATER/SEWER	3,561	5,000	5,000	5,000	5,000		
100.4900.53.1220	NATURAL GAS	812	2,000	1,500	1,500	1,500	(25.00)	
100.4900.53.1230	ELECTRICITY	3,712	5,000	5,000	5,000	5,000		
100.4900.53.1270	MOTOR FUEL	381	2,000	1,200	1,200	1,200		
100.4900.53.1650	SAFETY SUPPLIES	729	1,000	1,000	1,000	1,000		

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BUDGET REPORT FOR CITY OF DAHLONEGA
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		Calculations as of 06/30/2025					
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE
APPROPRIATIONS							
Dept 4900 - MAINTENANCE AND SHOP							
SUPPLIES							
SUPPLIES		21,519	29,000	27,700	27,700	27,700	(4.48)
Totals for dept 4900 - MAINTENANCE AND SHOP		71,086	105,743	108,409	108,409	108,409	2.52
Dept 4950 - CEMETERY							
PERSONAL SERVICES AND EMPLOYEE BENEFITS							
100.4950.51.1100	SALARIES AND WAGES	25,276	33,486	36,471	36,471	36,471	8.91
FOOTNOTE AMOUNTS:				36,900	36,900	36,900	
2024-2025 BUDGET + 3% COLA + 7% PERFORMANCE							
100.4950.51.1300	OVERTIME	737	2,500	1,500	1,500	1,500	(40.00)
100.4950.51.2100	GROUP INSURANCE	9,405	12,130	16,514	16,514	16,514	36.14
100.4950.51.2200	FICA CONTRIBUTIONS	1,910	2,562	2,717	2,717	2,717	6.05
100.4950.51.2400	RETIREMENT CONTRIBUTIONS	3,836	3,200	5,269	5,269	5,269	64.66
100.4950.51.2700	WORKERS COMPENSATION	945	1,500	1,947	1,947	1,947	29.80
PERSONAL SERVICES AND EMPLOYEE BENEFITS		42,109	55,378	64,418	64,418	64,418	16.32
PURCHASED/CONTRACTED SERVICES							
100.4950.52.1000	PROFESSIONAL/TECHNICAL SERVICES	5,613	2,000	30,000	30,000	30,000	1,400.00
FOOTNOTE AMOUNTS:				20,000			
TREE TRIMMING							
FOOTNOTE AMOUNTS:				10,000			
STONE REPAIR							
GL # FOOTNOTE TOTAL:				30,000			
100.4950.52.2200	REPAIRS AND MAINTENANCE	2,711	5,000	5,000	5,000	5,000	
100.4950.52.3600	DUES AND FEES	425	1,500	500	500	500	(66.67)
100.4950.53.1600	SMALL EQUIPMENT		3,000	3,000	3,000	3,000	
PURCHASED/CONTRACTED SERVICES		8,749	11,500	38,500	38,500	38,500	234.78
SUPPLIES							
100.4950.53.1100	GENERAL SUPPLIES AND MATERIALS	3,034	5,000	9,000	6,000	6,000	20.00
100.4950.53.1210	WATER/SEWER	1,778	2,500	2,500	2,500	2,500	
100.4950.53.1230	ELECTRICITY	1,021	1,500	1,500	1,500	1,500	
100.4950.53.1650	SAFETY SUPPLIES		500	500	500	500	
SUPPLIES		5,833	9,500	13,500	10,500	10,500	10.53
Totals for dept 4950 - CEMETERY		56,691	76,378	116,418	113,418	113,418	48.50
Dept 6200 - PARKS							
PURCHASED/CONTRACTED SERVICES							
100.6200.52.1000	PROFESSIONAL/TECHNICAL SERVICES	1,305	28,000	36,000	24,000	24,000	(14.29)
FOOTNOTE AMOUNTS:				4,000			
PRESSURE WASHING							
FOOTNOTE AMOUNTS:				1,000			
LAWN CARE							
FOOTNOTE AMOUNTS:				15,000			
TREE TRIMMING							
FOOTNOTE AMOUNTS:				4,000			
GENERAL/MISCELLANEOUS							
FOOTNOTE AMOUNTS:				12,000			
TREE STUDY IF NOT COMPLETED IN 2024/2025							
GL # FOOTNOTE TOTAL:				36,000			
100.6200.52.2200	REPAIRS AND MAINTENANCE	3,786	8,000	10,000	10,000	10,000	25.00
100.6200.52.2300	RENTALS		1,000	2,000	2,000	2,000	
100.6200.52.3200	COMMUNICATIONS	1,170		1,600	1,600	1,600	
100.6200.53.1600	SMALL EQUIPMENT		5,000	2,000	2,000	2,000	

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BUDGET REPORT FOR CITY OF DAHLONEGA
Fund: 100 GENERAL FUND

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE
APPROPRIATIONS							
Dept 6200 - PARKS							
PURCHASED/CONTRACTED SERVICES							
PURCHASED/CONTRACTED SERVICES		6,261	42,000	51,600	39,600	39,600	(5.71)
SUPPLIES							
100.6200.53.1100	GENERAL SUPPLIES AND MATERIALS	15,986	50,000	53,000	53,000	53,000	6.00
	FOOTNOTE AMOUNTS:			10,000			
	MULCH						
	FOOTNOTE AMOUNTS:			5,000			
	CONNER GARDEN						
	FOOTNOTE AMOUNTS:			8,000			
	CITY PARK REPAIRS						
	FOOTNOTE AMOUNTS:			15,000			
	SOD/GRASS/SEED ETC...						
	FOOTNOTE AMOUNTS:			15,000			
	GENERAL/MISCELLANEOUS						
	GL # FOOTNOTE TOTAL:			53,000			
100.6200.53.1210	WATER/SEWER	5,084		7,200	7,200	7,200	
100.6200.53.1230	ELECTRICITY	4,741	5,000	7,200	7,200	7,200	44.00
SUPPLIES		25,811	55,000	67,400	67,400	67,400	22.55
Totals for dept 6200 - PARKS		32,072	97,000	119,000	107,000	107,000	10.31
Dept 7400 - COMMUNITY DEVELOPMENT							
PERSONAL SERVICES AND EMPLOYEE BENEFITS							
100.7400.51.1100	SALARIES AND WAGES	40,711	57,494	131,331	131,331	131,331	128.43
100.7400.51.2100	GROUP INSURANCE	7,104	9,092	25,000	25,000	25,000	174.97
100.7400.51.2200	FICA CONTRIBUTIONS	3,021	4,399	10,047	10,047	10,047	128.39
100.7400.51.2400	RETIREMENT CONTRIBUTIONS	14,320	11,946	22,000	22,000	22,000	84.16
100.7400.51.2700	WORKERS COMPENSATION	4,302	6,826	10,000	10,000	10,000	46.50
PERSONAL SERVICES AND EMPLOYEE BENEFITS		69,458	89,757	198,378	198,378	198,378	121.02
PURCHASED/CONTRACTED SERVICES							
100.7400.52.1000	PROFESSIONAL/TECHNICAL SERVICES	200,414	379,170	120,000	120,000	120,000	(68.35)
100.7400.52.2200	REPAIRS AND MAINTENANCE		2,800	2,800	2,800	2,800	
100.7400.52.2300	RENTALS		1,500	1,500	1,500	1,500	
100.7400.52.3100	INSURANCE		1,500	1,500	1,500	1,500	
100.7400.52.3200	COMMUNICATIONS	369	1,400	1,200	1,200	1,200	(14.29)
100.7400.52.3300	ADVERTISING	832	1,000	1,000	1,000	1,000	
100.7400.52.3500	TRAVEL	1,020	1,000	2,000	2,000	2,000	100.00
100.7400.52.3600	DUES AND FEES	182	1,500	1,500	1,500	1,500	
100.7400.52.3700	EDUCATION AND TRAINING	(440)	1,500	1,500	1,500	1,500	
100.7400.53.1600	SMALL EQUIPMENT		1,000	1,000	1,000	1,000	
PURCHASED/CONTRACTED SERVICES		202,377	392,370	134,000	134,000	134,000	(65.85)
SUPPLIES							
100.7400.53.1100	GENERAL SUPPLIES AND MATERIALS	2,437	3,500	3,500	3,500	3,500	
100.7400.53.1270	MOTOR FUEL	99	2,200	1,000	1,000	1,000	(54.55)
100.7400.53.1650	SAFETY SUPPLIES	77	250	250	250	250	
SUPPLIES		2,613	5,950	4,750	4,750	4,750	(20.17)
Totals for dept 7400 - COMMUNITY DEVELOPMENT		274,448	488,077	337,128	337,128	337,128	(30.93)
TOTAL APPROPRIATIONS		4,371,537	6,696,056	7,521,694	7,506,694	7,506,694	12.11
NET OF REVENUES/APPROPRIATIONS - FUND 100		1,144,878					

BUDGET REPORT FOR CITY OF DAHLONEGA
Fund: 100 GENERAL FUND

		Calculations as of 06/30/2025						
GL NUMBER	DESCRIPTION	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26	2025-26
		ACTIVITY	ORIGINAL	DEPT REQUESTED	FINANCE	CITY MANAGER	CITY MANAGER	CITY MANAGER
		THRU 06/30/25	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	% CHANGE
	BEGINNING FUND BALANCE	4,674,856	4,674,856	5,819,734	5,819,734	5,819,734	5,819,734	
	ENDING FUND BALANCE	5,819,734	4,674,856	5,819,734	5,819,734	5,819,734	5,819,734	

Fund 230

Overview

The Downtown Development Authority Fund covers economic development activities for the city as well as the Main Street program. The employees of this fund are city employees on loan to the authority. The members of the authority are appointed by the city council.

Each year the authority adopts a work plan which is subsequently approved by the city council.

The activities of this fund are funded by parking charges, rental income, donations, intergovernmental revenues, and unrestricted hotel motel tax proceeds. Each year that revenues increase in this fund from other sources, the contribution from the General Fund decreases. The long-term goal is to have a self-sufficient fund.

There is currently a restricted fund balance in this fund which can only be used for business improvement activities (like façade grants). The number of the programs offered is set by the DDA board. Each application is reviewed by the staff and authority board.

FY26 Budget

Their fund balance has been spent down to a sufficient level so you will note the increase in the contribution from the General Fund. The DDA board is exploring options to generate revenue and reduce contributions. If the next work plan approved exceeds any line item, there will be a budget amendment.

Supporting Documents

Budget Printout

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

		Calculations as of 06/30/2025					
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE
ESTIMATED REVENUES							
Dept 0000 - NON DEPARTMENTAL							
CHARGES FOR SERVICES							
230.0000.34.5410	PARKING CHARGES	1,316	1,500	1,500	1,500	1,500	
	CHARGES FOR SERVICES	1,316	1,500	1,500	1,500	1,500	
INVESTMENT INCOME							
230.0000.36.1000	INTEREST REVENUES	6,507	8,000	8,900	8,900	8,900	11.25
	INVESTMENT INCOME	6,507	8,000	8,900	8,900	8,900	11.25
CONTRIBUTIONS AND DONATIONS							
230.0000.37.1000	CONTRIBUTIONS - PRIVATE SOURCES	4,000	1,500	4,000	4,000	4,000	166.67
	CONTRIBUTIONS AND DONATIONS	4,000	1,500	4,000	4,000	4,000	166.67
MISCELLANEOUS REVENUE							
230.0000.38.1000	MISCELLANEOUS REVENUES	10,800	14,400	14,400	14,400	14,400	
230.0000.38.9000	MISCELLANEOUS REVENUES	920	1,500	1,500	1,500	1,500	
	MISCELLANEOUS REVENUE	11,720	15,900	15,900	15,900	15,900	
OTHER FINANCING SOURCES							
230.0000.39.1100	TRANSFERS IN - GENERAL FUND	37,500	50,000	200,367	200,367	200,367	300.73
230.0000.39.1275	TRANSFERS IN - HOTEL/MOTEL TAX	65,475	87,300	87,300	87,300	87,300	
230.0000.39.9100	APPROPRIATED FUND BALANCE		166,922				(100.00)
	OTHER FINANCING SOURCES	102,975	304,222	287,667	287,667	287,667	(5.44)
	Totals for dept 0000 - NON DEPARTMENTAL	126,518	331,122	317,967	317,967	317,967	(3.97)
	TOTAL ESTIMATED REVENUES	126,518	331,122	317,967	317,967	317,967	(3.97)
APPROPRIATIONS							
Dept 7510 - DDA ADMINISTRATION							
PERSONAL SERVICES AND EMPLOYEE BENEFITS							
230.7510.51.1100	SALARIES AND WAGES	54,924	67,966	87,967	87,967	87,967	29.43
230.7510.51.1300	OVERTIME		500				(100.00)
230.7510.51.2100	GROUP INSURANCE	9,538	12,318	16,734	16,734	16,734	35.85
230.7510.51.2200	FICA CONTRIBUTIONS	4,121	5,200	6,554	6,554	6,554	26.04
230.7510.51.2400	RETIREMENT CONTRIBUTIONS			3,067	3,067	3,067	
230.7510.51.2700	WORKERS COMPENSATION	1,575	2,500	3,245	3,245	3,245	29.80
	PERSONAL SERVICES AND EMPLOYEE BENEFITS	70,158	88,484	117,567	117,567	117,567	32.87
PURCHASED/CONTRACTED SERVICES							
230.7510.52.1000	PROFESSIONAL/TECHNICAL SERVICES	7,393	10,000	10,000	10,000	10,000	
230.7510.52.2000	PURCHASED PROPERTY SERVICES	720					
230.7510.52.2200	REPAIRS AND MAINTENANCE	322	500	500	500	500	
230.7510.52.2300	RENTALS	6,026	7,700	9,500	9,500	9,500	23.38
230.7510.52.3100	INSURANCE	2,223		4,000	4,000	4,000	
230.7510.52.3200	COMMUNICATIONS	3,769	11,000	5,600	5,600	5,600	(49.09)
230.7510.52.3210	POSTAGE	1,500		1,500	1,500	1,500	
230.7510.52.3300	ADVERTISING	2,975	1,000	3,500	3,500	3,500	250.00
230.7510.52.3400	PRINTING		2,000				(100.00)
230.7510.52.3500	TRAVEL	201	700	700	700	700	
230.7510.52.3600	DUES AND FEES	625	3,500	3,500	3,500	3,500	
230.7510.52.3700	EDUCATION AND TRAINING	1,350	1,000	1,200	1,200	1,200	20.00
230.7510.53.1600	SMALL EQUIPMENT		350	350	350	350	
	PURCHASED/CONTRACTED SERVICES	27,104	37,750	40,350	40,350	40,350	
SUPPLIES							
230.7510.53.1100	GENERAL SUPPLIES AND MATERIALS	796	10,000	1,500	1,500	1,500	(85.00)

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

		Calculations as of 06/30/2025					
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE
APPROPRIATIONS							
Dept 7510 - DDA ADMINISTRATION							
SUPPLIES							
230.7510.53.1210	WATER/SEWER	1,169	1,500	1,500	1,500	1,500	
230.7510.53.1230	ELECTRICITY	7,220	9,500	9,500	9,500	9,500	
230.7510.53.1700	OTHER SUPPLIES		500	500	500	500	
SUPPLIES		9,185	21,500	13,000	13,000	13,000	(39.53)
Totals for dept 7510 - DDA ADMINISTRATION		106,447	147,734	170,917	170,917	170,917	15.69
Dept 7540 - TOURISM							
PURCHASED/CONTRACTED SERVICES							
230.7540.52.1000	PROFESSIONAL/TECHNICAL SERVICES	2,233	20,000	10,000	10,000	10,000	(50.00)
230.7540.52.2300	RENTALS	3,402	2,500	3,500	3,500	3,500	40.00
230.7540.52.3300	ADVERTISING		750				(100.00)
230.7540.52.3400	PRINTING		500				(100.00)
230.7540.52.3600	DUES AND FEES		200				(100.00)
230.7540.52.3700	EDUCATION AND TRAINING		500				(100.00)
230.7540.53.1600	SMALL EQUIPMENT		5,000				(100.00)
PURCHASED/CONTRACTED SERVICES		5,635	29,450	13,500	13,500	13,500	(54.16)
SUPPLIES							
230.7540.53.1100	GENERAL SUPPLIES AND MATERIALS		1,000				(100.00)
230.7540.53.1270	MOTOR FUEL		500				(100.00)
SUPPLIES			1,500				(100.00)
Totals for dept 7540 - TOURISM		5,635	30,950	13,500	13,500	13,500	(56.38)
Dept 7550 - DOWNTOWN DEVELOPMENT							
PERSONAL SERVICES AND EMPLOYEE BENEFITS							
230.7550.51.1100	SALARIES AND WAGES	35,917	50,733	52,454	52,454	52,454	3.39
230.7550.51.1300	OVERTIME		500				(100.00)
230.7550.51.2100	GROUP INSURANCE	9,469	12,224	16,618	16,618	16,618	35.95
230.7550.51.2200	FICA CONTRIBUTIONS	2,674	3,881	3,908	3,908	3,908	0.70
230.7550.51.2700	WORKERS COMPENSATION	252	400	520	520	520	30.00
PERSONAL SERVICES AND EMPLOYEE BENEFITS		48,312	67,738	73,500	73,500	73,500	8.51
PURCHASED/CONTRACTED SERVICES							
230.7550.52.1000	PROFESSIONAL/TECHNICAL SERVICES	14,141	40,000	49,200	49,200	49,200	23.00
	BANDS AND FIREWORKS PRICE INCREASES						
230.7550.52.3300	ADVERTISING		2,000				(100.00)
230.7550.52.3400	PRINTING		500				(100.00)
230.7550.52.3500	TRAVEL		500				(100.00)
230.7550.52.3600	DUES AND FEES	490	500	500	500	500	
230.7550.52.3700	EDUCATION AND TRAINING		500				(100.00)
PURCHASED/CONTRACTED SERVICES		14,631	44,000	49,700	49,700	49,700	12.95
SUPPLIES							
230.7550.53.1100	GENERAL SUPPLIES AND MATERIALS	3	5,000	150	150	150	(97.00)
230.7550.53.1270	MOTOR FUEL	166	500				(100.00)
230.7550.53.1780	BEAUTIFICATION SUPPLIES	(14,930)	35,000	10,000	10,000	10,000	(71.43)
230.7550.53.1790	OTHER SUPPLIES - VOLUNTEER APPRECIATION		200	200	200	200	
SUPPLIES		(14,761)	40,700	10,350	10,350	10,350	(74.57)
Totals for dept 7550 - DOWNTOWN DEVELOPMENT		48,182	152,438	133,550	133,550	133,550	
TOTAL APPROPRIATIONS		160,264	331,122	317,967	317,967	317,967	

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

		Calculations as of 06/30/2025					
GL NUMBER	DESCRIPTION	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26
		ACTIVITY	ORIGINAL	DEPT REQUESTED	FINANCE	CITY MANAGER	CITY MANAGER
		THRU 06/30/25	BUDGET	BUDGET	BUDGET	BUDGET	% CHANGE
NET OF REVENUES/APPROPRIATIONS - FUND 230		(33,746)					
	BEGINNING FUND BALANCE	495,138	495,138	461,392	461,392	461,392	
	ENDING FUND BALANCE	461,392	495,138	461,392	461,392	461,392	

Fund 275

Overview

The Hotel/Motel Tax Fund is comprised of the proceeds from an 8% lodging tax on hotel/motel and STR rental stays. The city, as a collector of the tax, is “paid” a 3% administration fee which is distributed to the General Fund to off-set the costs of administering the tax program. Under state law, jurisdictions collecting 8% are required to spend the remaining funds in accordance with the statute governing 8% collections. The city must spend 3.5 cents on Tourism, Convention, and Trade by contracting with a true Destination Marketing Organization or a Convention and Visitor’s Bureau. The city currently signs a contract with the local CVB, formerly the Tourism Board. Another 1.5 cents is required to be spent on Tourism Product Development projects which are brick and mortar projects. The balance of proceeds in this fund is unrestricted and can be used for a variety of purposes to support government functions. The city’s current model is to divide the remaining proceeds, after all regulatory spending is complete, between the DDA, Police Department, Parking and the required TPD project(s).

FY26 Budget

In FY2026, the recommendation of staff is to use Alternate 1 revenue projection (see attached revenue calculation spreadsheet) which estimates we will receive \$720,000 in hotel/motel tax proceeds. Using this model, \$21,000 will be disbursed to the city’s general fund for administering the program, \$130,950 will be transferred to the General Government Capital Projects fund for a tourism related project (detail in that fund), and \$87,300 will be transferred to the DDA, Police, and Parking projects respectfully. The amount for the CVB is estimated to be \$305,550.

Supporting Documents

Budget Printout

Revenue Calculations

		Calculations as of 06/30/2025					
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE
ESTIMATED REVENUES							
Dept 0000 - NON DEPARTMENTAL							
SELECTIVE SALES AND USE TAXES							
275.0000.31.4100	HOTEL/MOTEL TAXES	511,434	720,000	720,000	720,000	720,000	
FOOTNOTE AMOUNTS:				720,000	720,000	720,000	
ALT 1 REVENUE FORECAST							
	SELECTIVE SALES AND USE TAXES	511,434	720,000	720,000	720,000	720,000	
PENALTIES/INTEREST - LICENSES AND PERMITS							
275.0000.31.9400	PENALTIES & INTEREST - BUSINESS TAXES		5,000	1,500	1,500	1,500	(70.00)
	PENALTIES/INTEREST - LICENSES AND PERMITS		5,000	1,500	1,500	1,500	(70.00)
INVESTMENT INCOME							
275.0000.36.1000	INTEREST REVENUES	1,997	2,400	2,400	2,400	2,400	
	INVESTMENT INCOME	1,997	2,400	2,400	2,400	2,400	
	Totals for dept 0000 - NON DEPARTMENTAL	513,431	727,400	723,900	723,900	723,900	(0.48)
TOTAL ESTIMATED REVENUES		513,431	727,400	723,900	723,900	723,900	(0.48)
APPROPRIATIONS							
Dept 0000 - NON DEPARTMENTAL							
PURCHASED/CONTRACTED SERVICES							
275.0000.52.1200	TOURISM SERVICES	151,669	305,550	305,550	305,550	305,550	
FOOTNOTE AMOUNTS:				305,550	305,550	305,550	
CVB CONTRACT % OF COLLECTION MODEL							
	PURCHASED/CONTRACTED SERVICES	151,669	305,550	305,550	305,550	305,550	
OTHER FINANCING USES							
275.0000.61.1100	TRANSFERS OUT - GENERAL FUND	87,225	116,300	112,800	112,800	112,800	(3.01)
275.0000.61.1230	TRANSFERS OUT - DDA	65,475	87,300	87,300	87,300	87,300	
275.0000.61.1390	TRANSFERS OUT - GEN GOVT CAPT PROJECTS	163,688	218,250	218,250	218,250	218,250	
	OTHER FINANCING USES	316,388	421,850	418,350	418,350	418,350	(0.83)
	Totals for dept 0000 - NON DEPARTMENTAL	468,057	727,400	723,900	723,900	723,900	(0.48)
TOTAL APPROPRIATIONS		468,057	727,400	723,900	723,900	723,900	(0.48)
NET OF REVENUES/APPROPRIATIONS - FUND 275		45,374					
	BEGINNING FUND BALANCE	89,341	89,341	134,715	134,715	134,715	
	ENDING FUND BALANCE	134,715	89,341	134,715	134,715	134,715	

Budgeted FY25	\$ 720,000.00		
Admin (3%)	\$ 21,600.00		
To be Distributed	\$ 698,400.00		
Dist Value of 1 cent (of 8)	\$ 87,300.00		
Required TCT (3.5 cents)	\$ 305,550.00	\$ 305,550.00	Contracted with CVB
			\$ - More than Statutorily Required
			0.0% More than Statutorily Required
Required TPD (1.5 cents)	\$ 130,950.00	\$ 130,950.00	Budgeted for TPD
Downton Dahlonga (DDA)	\$ 82,450.00	\$ 87,300.00	Budgeted for DDA
Police	\$ 82,450.00	\$ 87,300.00	
Other	\$ 82,450.00	\$ 87,300.00	
Total Distributed		\$ 698,400.00	

FY25 Actual

Oct Act	\$ 94,314.46	\$ 625,685.54
Nov Act	\$ 77,381.36	\$ 548,304.18
Dec Act	\$ 87,460.67	\$ 460,843.51
Jan Act	\$ 38,692.22	\$ 422,151.29
Feb Act	\$ 36,599.04	\$ 385,552.25
Mar Act	\$ 52,598.48	\$ 332,953.77
Apr Act	\$ 54,503.15	\$ 278,450.62
May est	\$ 63,000.00	\$ 215,450.62
Jun est	\$ 63,000.00	\$ 152,450.62
Jul est	\$ 63,000.00	\$ 89,450.62
Aug est	\$ 63,000.00	\$ 26,450.62
Sept est	\$ 63,000.00	\$ (36,549.38)

Projected FY25 \$ 756,549.38
94% \$ 712,669.52

	Budget FY26	Possible Alt 1	Possible Alt 2
	\$ 700,000	\$ 720,000	\$ 740,000
Admin (3%)	\$ 21,000	\$ 21,600	\$ 22,200
Available for Distr/Use	\$ 679,000	\$ 698,400	\$ 717,800
Value of 1 cent	\$ 84,875	\$ 87,300	\$ 89,725
TCT - DMO true CVB (3.5)	\$ 297,063	\$ 305,550	\$ 314,038
TPD Min (1.5)	\$ 127,313	\$ 130,950	\$ 134,588
DDA (1)	\$ 84,875	\$ 87,300	\$ 89,725
Police (1)	\$ 84,875	\$ 87,300	\$ 89,725
Parking (1) or other TPD	\$ 84,875	\$ 87,300	\$ 89,725
Total Distributed	\$ 679,000	\$ 698,400	\$ 717,800
Admin (3%)	\$ 21,000	\$ 21,600	\$ 22,200
Total Collected	\$ 700,000	\$ 720,000	\$ 740,000

Fund 320

Overview

The SPLOST Capital Projects Fund is comprised of special sales tax funds from a voter approved referendum, intergovernmental revenues, and interest earnings. This Special Purpose Local Option Sales Tax (SPLOST) is governed by rules for levying and spending of funds set by Georgia law. These funds are restricted for the items approved in the referendum.

SPLOST first passed in Lumpkin County in the 1990s. The City of Dahlonega and Lumpkin County have historically entered into intergovernmental agreements for the orderly distribution of the tax proceeds. The City of Dahlonega currently receives 21% of the collections from the 2020 SPLOST referendum. The 2020 SPLOST referendum sunsets March of 2026. The voters of Lumpkin County and the City of Dahlonega approved a continuing resolution in 2024 which allows this tax to continue to be collected in our community. The IGA between Lumpkin County and the City of Dahlonega sets the city's portion of the 2026 SPLOST at 22.51%

The 2020 SPLOST program for the city approved the following items:

50% water/sewer improvements

25% stormwater

25% roads and bridges

The 2026 SPLOST program for the city approved the following items:

6.67% parking facilities

46.66% city hall expansion

16.00% tower radio read meter system

14.68% equalization basin

16.00% vehicle, equipment, materials, maintenance facility

FY26 Budget

In FY2026, it is projected that we will receive \$1.494 million in sales tax proceeds, intergovernmental revenues of \$165,000, and interest earnings of \$20,000. The projects budgeted in FY26 for this fund are the annual paving program and the proceed allocation between the 2026 SPLOST projects. The other funds collected for the 2020 SPLOST program are transferred to the various enterprise funds in accordance with accounting standards where they are used to supplement the capital expenditures of those funds. As FY26 is the first year of collections for the 2026 SPLOST, staff are not yet ready to spend funds or seek bonded funds for these projects.

Supporting Documents

Budget Printout

Revenue Calculations

BUDGET REPORT FOR CITY OF DAHLONEGA
Fund: 320 SPLOST CAPITAL PROJECTS FUND

Calculations as of 06/30/2025							
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE
ESTIMATED REVENUES							
Dept 0000 - NON DEPARTMENTAL							
GENERAL SALES AND USE TAXES							
320.0000.31.3220	2020 SPLOST (SPECIAL PURPOSE LOST)	974,271	1,244,880	744,000	744,000	744,000	(40.24)
	FOOTNOTE AMOUNTS:			744,000	744,000	744,000	
	2020 SPLOST SUNSETS MARCH 2026						
320.0000.31.3230	2026 SPLOST (SPECIAL PURPOSE LOST)			750,000	750,000	750,000	
	FOOTNOTE AMOUNTS:			750,000	750,000	750,000	
	2026 SPLOST BEGINS APRIL 2026						
GENERAL SALES AND USE TAXES		974,271	1,244,880	1,494,000	1,494,000	1,494,000	20.01
INTERGOVERNMENTAL REVENUE							
320.0000.33.4300.25301	STATE GRANT - LMIG RESURFACING		83,000				(100.00)
320.0000.33.4310.25302	STATE GRANT - LMIG OSS		40,000				(100.00)
320.0000.33.4310.26301	STATE GRANT - LMIG OSS			165,000	165,000	165,000	
INTERGOVERNMENTAL REVENUE			123,000	165,000	165,000	165,000	34.15
INVESTMENT INCOME							
320.0000.36.1000	INTEREST REVENUES	18,001	10,000	20,000	20,000	20,000	100.00
INVESTMENT INCOME		18,001	10,000	20,000	20,000	20,000	100.00
Totals for dept 0000 - NON DEPARTMENTAL		992,272	1,377,880	1,679,000	1,679,000	1,679,000	21.85
TOTAL ESTIMATED REVENUES		992,272	1,377,880	1,679,000	1,679,000	1,679,000	21.85
APPROPRIATIONS							
Dept 0000 - NON DEPARTMENTAL							
CAPITAL OUTLAYS							
320.0000.54.1000.26304	CAPITAL OUTLAYS - PROPERTY			49,990	49,990	49,990	
320.0000.54.1000.26305	CAPITAL OUTLAYS - PROPERTY			349,927	349,927	349,927	
320.0000.54.1000.26307	CAPITAL OUTLAYS - PROPERTY			110,133	110,133	110,133	
320.0000.54.1000.26308	CAPITAL OUTLAYS - PROPERTY			119,975	119,975	119,975	
320.0000.54.1400.24302	CAPITAL OUTLAYS - INFRASTRUCTURE	84,187					
320.0000.54.1400.24303	CAPITAL OUTLAYS - INFRASTRUCTURE	28,514					
320.0000.54.1400.25301	CAPITAL OUTLAYS - INFRASTRUCTURE	134,924	150,000				(100.00)
320.0000.54.1400.25302	CAPITAL OUTLAYS - INFRASTRUCTURE		44,220				(100.00)
320.0000.54.1400.25303	CAPITAL OUTLAYS - INFRASTRUCTURE	118,996	250,000				(100.00)
320.0000.54.1400.26301	CAPITAL OUTLAYS - INFRASTRUCTURE			50,000	50,000	50,000	
320.0000.54.1400.26302	CAPITAL OUTLAYS - INFRASTRUCTURE			55,000	55,000	55,000	
320.0000.54.1400.26303	CAPITAL OUTLAYS - INFRASTRUCTURE			266,000	266,000	266,000	
320.0000.54.2000.26306	CAPITAL OUTLAYS - MACH & EQUIPMEN			119,975	119,975	119,975	
CAPITAL OUTLAYS		366,621	444,220	1,121,000	1,121,000	1,121,000	152.35
OTHER FINANCING USES							
320.0000.61.1505	TRANSFERS OUT - WATER AND SEWER	466,830	622,440	372,000	372,000	372,000	(40.24)
	FOOTNOTE AMOUNTS:			372,000	372,000	372,000	
	50% OF 2020 SPLOST						
320.0000.61.1560	TRANSFERS OUT - STORMWATER	233,415	311,220	186,000	186,000	186,000	(40.24)
	FOOTNOTE AMOUNTS:			186,000	186,000	186,000	
	25% OF 2020 SPLOST						
OTHER FINANCING USES		700,245	933,660	558,000	558,000	558,000	(40.24)
Totals for dept 0000 - NON DEPARTMENTAL		1,066,866	1,377,880	1,679,000	1,679,000	1,679,000	21.85
TOTAL APPROPRIATIONS		1,066,866	1,377,880	1,679,000	1,679,000	1,679,000	
NET OF REVENUES/APPROPRIATIONS - FUND 320		(74,594)					

		Calculations as of 06/30/2025						
GL NUMBER	DESCRIPTION	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26	2025-26
		ACTIVITY	ORIGINAL	DEPT REQUESTED	FINANCE	CITY MANAGER	CITY MANAGER	CITY MANAGER
		THRU 06/30/25	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	% CHANGE
	BEGINNING FUND BALANCE	1,521,416	1,521,416	1,446,822	1,446,822	1,446,822	1,446,822	
	ENDING FUND BALANCE	1,446,822	1,521,416	1,446,822	1,446,822	1,446,822	1,446,822	

2020 SPLOST COLLECTIONS - CITY OF DAHLONEGA												
(April 2020 - March 2026 - City Receives 21%)												
GL #320.0000.31.3220												
	FY2021		FY2022		FY2023		FY2024		FY2025		FY2026	
TAX PERIOD	DATE RECEIVED	AMOUNT	DATE RECEIVED	AMOUNT	DATE RECEIVED	AMOUNT	DATE RECEIVED	AMOUNT	DATE RECEIVED	AMOUNT	DATE RECEIVED	AMOUNT
OCTOBER	11/30/2020	\$ 79,094.73	11/30/2021	\$ 94,278.23	11/30/2022	\$ 108,227.09	11/30/2023	\$ 118,176.19	11/30/2024	\$ 124,373.46	11/30/2025	\$ 124,000.00
NOVEMBER	12/31/2020	\$ 78,134.25	12/31/2021	\$ 98,999.77	12/31/2022	\$ 106,121.78	12/31/2023	\$ 108,443.31	12/31/2024	\$ 122,221.15	12/31/2025	\$ 124,000.00
DECEMBER	12/31/2021	\$ 84,377.00	12/31/2022	\$ 105,235.48	12/31/2023	\$ 113,862.83	12/31/2024	\$ 121,668.95	12/31/2025	\$ 136,533.41	12/31/2026	\$ 124,000.00
JANUARY	2/28/2021	\$ 75,585.78	2/28/2022	\$ 86,786.18	2/28/2023	\$ 93,733.32	2/28/2024	\$ 99,821.70	2/28/2025	\$ 114,853.72	2/28/2026	\$ 124,000.00
FEBRUARY	3/31/2021	\$ 70,263.48	3/31/2022	\$ 87,963.96	3/31/2023	\$ 92,676.99	3/31/2024	\$ 101,958.43	3/31/2025	\$ 109,836.45	3/31/2026	\$ 124,000.00
MARCH	4/30/2021	\$ 86,587.86	4/30/2022	\$ 106,623.40	4/30/2023	\$ 105,992.07	4/30/2024	\$ 105,194.01	4/30/2025	\$ 122,811.82	4/30/2026	\$ 125,000.00
APRIL	5/31/2021	\$ 88,183.99	5/31/2022	\$ 108,118.28	5/31/2023	\$ 109,727.47	5/31/2024	\$ 112,978.28	5/31/2025	\$ 125,580.87	5/31/2026	\$ 125,000.00
MAY	6/30/2021	\$ 89,737.54	6/30/2022	\$ 102,765.52	6/30/2023	\$ 111,508.81	6/30/2024	\$ 114,450.97	6/30/2025	\$ 122,000.00	6/30/2026	\$ 125,000.00
JUNE	7/31/2021	\$ 87,771.55	7/31/2022	\$ 98,459.42	7/31/2023	\$ 109,089.95	7/31/2024	\$ 108,572.18	7/31/2025	\$ 122,000.00	7/31/2026	\$ 125,000.00
JULY	8/31/2021	\$ 91,758.19	8/31/2022	\$ 102,016.13	8/31/2023	\$ 110,193.88	8/31/2024	\$ 114,733.52	8/31/2025	\$ 122,000.00	8/31/2026	\$ 125,000.00
AUGUST	9/30/2021	\$ 89,824.95	9/30/2022	\$ 103,804.47	9/30/2023	\$ 108,058.65	9/30/2024	\$ 126,255.08	9/30/2025	\$ 122,000.00	9/30/2026	\$ 125,000.00
SEPTEMBER	10/31/2021	\$ 90,483.26	10/31/2022	\$ 104,762.38	10/31/2023	\$ 110,897.96	10/31/2024	\$ 116,080.36	10/31/2025	\$ 124,000.00	10/31/2026	\$ 125,000.00
DIST	12/12/2020	\$ 115.85	12/31/2021	\$ 66.73	12/31/2022	\$ 321.31	12/31/2023	\$ 199.71	12/31/2024	\$ 206.16	12/31/2025	\$ 231.31
DIST	7/31/2021	\$ 137.05	7/31/2022	\$ 209.29	7/31/2023	\$ 237.16	7/31/2024	\$ 277.41	7/31/2025	\$ 130.58	7/31/2026	\$ 130.58
ACTUAL		\$1,011,855.29		\$1,200,121.24		\$ 1,281,048.87		\$ 1,347,560.12		\$ 1,468,546.64		\$ 1,495,000.00
% CHANGE						x 95%		x 95%		x 95%		x 95%
BUDGET		\$763,000	BUDGET	\$ 743,689	BUDGET	\$ 859,560	BUDGET	\$ 1,280,182	BUDGET	\$ 1,395,214	BUDGET	\$ 1,430,250

\$1,150,650.66	Total June21 - May22	*****	Total June22 - May23	*****	Total June23 - May24	*****	Total June25 - May26	*****
	Less Audit Collection		Less Audit Collection		Less Audit Collection		Less Audit Collection	
\$1,150,650.66	Annual	*****	Annual	*****	Annual	*****	Annual	*****
/ 12			/ 12		/ 12		/ 12	
\$ 95,887.56	Monthly		\$ 104,300.96	Monthly		\$ 109,855.05	Monthly	
+ 3%			+ 3%			+ 3%		
\$ 98,764.18	Projected Monthly		\$ 107,429.99	Projected Monthly		\$ 113,150.70	Projected Monthly	
75400			83333			83333		
						\$ 127,499.90	Projected Monthly	
						125000		

NOTES:
 Legislation effective April 1, 2020 imposing State sales taxes on online purchases.
 Pandemic began late March 2020.
 9/25/2020 Distribution includes audit collections from large retail business (est \$480,000 Total, \$100,800 City)
 9/30/2020 County took back audit revenue of \$101,564.76

Allocation		FY2022	FY2023	FY2024	FY2025	FY2026
Roads & Bridges	25%	\$ 185,922	\$ 214,890	\$ 320,046	\$ 348,804	\$ 186,000
Stormwater	25%	\$ 185,922	\$ 214,890	\$ 320,046	\$ 348,804	\$ 186,000
Water & Sewer System Improv	50%	\$ 371,845	\$ 429,780	\$ 640,091	\$ 697,607	\$ 372,000
		\$ 743,689	\$ 859,560	\$ 1,260,182	\$ 1,395,214	\$ 744,000

2026 SPLOST Allocation			FY2026 (\$750K)		
Parking	500000	6.67%	\$ 49,989.60		
City Hall Exp	300000	46.66%	\$ 346,927.22		
Tier Radio Mtr	1200000	16.00%	\$ 119,975.05		
EQ Basin	1101560	14.68%	\$ 110,133.09		
Veh, eq, mat, ft	1200000	16.00%	\$ 119,975.05		
	7501560	100.00%	\$ 750,000.00		

SPLOST COLLECTIONS - LUMPKIN COUNTY

THESE AMOUNTS ARE 100% OF COUNTY WIDE COLLECTIONS

FY2018			FY2019			FY2020			FY2021			FY2022			FY2023			FY2024			FY2025			FY2026		
TAX PERIOD	DATE RECEIVED	AMOUNT	DATE RECEIVED	AMOUNT	DATE RECEIVED	AMOUNT	DATE RECEIVED	AMOUNT	DATE RECEIVED	AMOUNT	DATE RECEIVED	AMOUNT	DATE RECEIVED	AMOUNT	DATE RECEIVED	AMOUNT	DATE RECEIVED	AMOUNT	DATE RECEIVED	AMOUNT	DATE RECEIVED	AMOUNT	DATE RECEIVED	AMOUNT		
OCTOBER	11/30/2017	\$296,811.09	11/30/2018	\$333,317.06	11/30/2019	\$321,376.89	11/30/2020	\$376,641.69	11/30/2021	\$448,934.42	11/30/2022	\$515,387.11	11/30/2023	\$562,743.77	11/30/2024	\$602,254.97	11/30/2025	\$600,000.00								
NOVEMBER	12/31/2017	\$387,350.87	12/31/2018	\$263,586.72	12/31/2019	\$324,150.86	12/31/2020	\$372,087.88	12/31/2021	\$471,384.64	12/31/2022	\$505,341.71	12/31/2023	\$516,386.73	12/31/2024	\$524,025.48	12/31/2025	\$500,000.00								
DECEMBER	12/31/2018	\$263,829.89	12/31/2019	\$302,489.02	12/31/2020	\$348,716.09	12/31/2021	\$401,796.24	12/31/2022	\$421,121.33	12/31/2023	\$542,203.83	12/31/2024	\$579,375.97	12/31/2025	\$599,159.08	12/31/2026	\$500,000.00								
JANUARY	2/28/2018	\$264,656.91	2/28/2019	\$305,620.28	2/28/2020	\$295,260.58	2/28/2021	\$359,932.30	2/28/2022	\$413,267.84	2/28/2023	\$446,349.15	2/28/2024	\$474,389.06	2/28/2025	\$446,922.47	2/28/2026	\$500,000.00								
FEBRUARY	3/31/2018	\$252,175.94	3/31/2019	\$279,114.45	3/31/2020	\$264,560.12	3/31/2021	\$334,588.01	3/31/2022	\$418,876.02	3/31/2023	\$441,319.05	3/31/2024	\$485,516.34	3/31/2025	\$523,030.73	3/31/2026	\$500,000.00								
MARCH	4/30/2018	\$281,178.76	4/30/2019	\$294,684.27	4/30/2020	\$295,173.97	4/30/2021	\$412,322.17	4/30/2022	\$507,730.49	4/30/2023	\$504,724.12	4/30/2024	\$500,823.84	4/30/2025	\$544,818.18	4/30/2026	\$500,000.00								
APRIL	5/31/2018	\$289,561.08	5/31/2019	\$326,007.83	5/31/2020	\$315,209.02	5/31/2021	\$419,923.76	5/31/2022	\$514,848.86	5/31/2023	\$522,511.75	5/31/2024	\$537,691.82	5/31/2025	\$598,054.14	5/31/2026	\$500,000.00								
MAY	6/30/2018	\$277,756.11	6/30/2019	\$316,611.79	6/30/2020	\$340,453.31	6/30/2021	\$427,321.62	6/30/2022	\$489,359.65	6/30/2023	\$532,598.16	6/30/2024	\$536,676.15	6/30/2025	\$586,009.05	6/30/2026	\$500,000.00								
JUNE	7/31/2018	\$288,521.73	7/31/2019	\$315,433.81	7/31/2020	\$300,192.97	7/31/2021	\$417,569.76	7/31/2022	\$485,044.86	7/31/2023	\$515,475.84	7/31/2024	\$517,010.36	7/31/2025	\$560,000.00	7/31/2026	\$500,000.00								
JULY	8/31/2018	\$308,845.07	8/31/2019	\$324,739.18	8/31/2020	\$283,287.77	8/31/2021	\$436,943.78	8/31/2022	\$485,791.11	8/31/2023	\$524,731.83	8/31/2024	\$546,305.11	8/31/2025	\$500,000.00	8/31/2026	\$500,000.00								
AUGUST	9/30/2018	\$305,743.35	9/30/2019	\$326,186.94	9/30/2020	\$312,872.01	9/30/2021	\$426,785.47	9/30/2022	\$494,306.95	9/30/2023	\$514,565.02	9/30/2024	\$501,214.68	9/30/2025	\$500,000.00	9/30/2026	\$500,000.00								
SEPTEMBER	10/31/2018	\$279,278.50	10/31/2019	\$326,897.87	10/31/2020	\$288,334.15	10/31/2021	\$430,872.67	10/31/2022	\$498,868.48	10/31/2023	\$528,085.50	10/31/2024	\$562,192.21	10/31/2025	\$500,000.00	10/31/2026	\$500,000.00								
DIST	12/31/2017	\$ 415.88	12/31/2018	\$ 2,043.23	12/31/2019	\$ 1,845.94	12/12/2020	\$ 551.65	12/31/2021	\$ 332.85	12/31/2022	\$ 1,636.26	12/31/2023	\$ 891.02	12/31/2024	\$ 1,453.22	12/31/2025	\$ -								
DIST	6/16/2018	\$ 1,114.72	6/8/2019	\$ 1,533.22	6/13/2020	\$ 387.21	7/31/2021	\$ 652.54	7/31/2022	\$ 996.54	7/31/2023	\$ 1,129.42	7/31/2024	\$ 1,321.00	7/31/2025	\$ 621.82	7/31/2026	\$ -								
ACTUAL		\$1,436,381.69		\$1,747,645.87		\$1,500,930.44		\$1,814,963.83		\$1,838,358.54		\$1,300,232.70		\$1,416,952.96		\$1,829,265.70		\$5,600,000.00								
% CHANGE				9.1%		20.1%		7.1%		18.6%		6.7%		5.2%		6.4%		-3.4%								

Fund 335

Overview

The TSPLOST Capital Projects Fund is comprised of special sales tax funds from a voter approved referendum, intergovernmental revenues, and interest earnings. This Transportation Special Purpose Local Option Sales Tax (TSPLOST) is governed by rules for levying and spending of funds set by Georgia law. These funds are restricted for transportation purposes at the local level as defined in state law.

TSPLOST first passed in Lumpkin County in 2019. The City of Dahlonega and Lumpkin County entered into an intergovernmental agreement for the orderly distribution of the tax proceeds and to jointly fund a transportation project with the Georgia Department of Transportation to improve the Oak Grove/Bus 60 intersection. The City of Dahlonega received 21% of the proceeds of this special sales tax.

In 2022, the voters of Lumpkin County and the City of Dahlonega approved a continuation referendum for this tax. The City and County once again entered into an intergovernmental agreement for the orderly distribution of the tax proceeds and a joint project for intersection improvements at Auraria Rd/Hwy 9/Torrington Dr. with the Georgia Department of Transportation. The City of Dahlonega will receive 19% of the proceeds of this special sales tax.

There are five items which are exempt from both Regional and Single County TSPLOST collection:

1. Sale or use of any type of fuel used for off-road heavy-duty equipment, off-road farm or agricultural equipment, or locomotives.
2. Sale or use of jet fuel to or by a qualifying airline at a qualifying airport.
3. Sale or use of fuel that is used for propulsion of motor vehicles on the public highways.
4. Sale or use of energy used in the manufacturing or processing of tangible goods primarily for resale.
5. Sale or use of motor fuel for public mass transit

FY26 Budget

In FY2026, it is projected we will receive \$1.14 million in sales tax proceeds, and interest earnings of \$66,000. This year staff recommends contribution to the crosswalk program, bridge maintenance reserve, street scape program reserve, Construction Oversight for the Pedestrian Bridge, a sidewalk extension for Mechanics St., widening Martin St., North Grove Sidewalk Phase II, and radar signs.

Supporting Documents

Budget Printout

Revenue Calculations

TSPLOST IGA

BUDGET REPORT FOR CITY OF DAHLONEGA
Fund: 335 TSPLOST CAPITAL PROJECTS FUND

		Calculations as of 06/30/2025					
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE
ESTIMATED REVENUES							
Dept 0000 - NON DEPARTMENTAL							
GENERAL SALES AND USE TAXES							
335.0000.31.3400	2019 TSPLOST (TRANSPORTATION SPLC	78,281					
335.0000.31.3401	2023 TSPLOST (TRANSPORTATION SALE	544,102	1,032,041	1,140,000	1,140,000	1,140,000	10.46
GENERAL SALES AND USE TAXES		622,383	1,032,041	1,140,000	1,140,000	1,140,000	10.46
INTERGOVERNMENTAL REVENUE							
335.0000.33.4600.21203	STATE GRANT - TAP PROJECTS	50,260	3,984,108				(100.00)
335.0000.33.9300	INTERGOV'T - LUMPKIN COUNTY		179,190				(100.00)
INTERGOVERNMENTAL REVENUE		50,260	4,163,298				(100.00)
INVESTMENT INCOME							
335.0000.36.1000	INTEREST REVENUES	53,702	40,000	66,000	66,000	66,000	65.00
INVESTMENT INCOME		53,702	40,000	66,000	66,000	66,000	65.00
Totals for dept 0000 - NON DEPARTMENTAL		726,345	5,235,339	1,206,000	1,206,000	1,206,000	(76.96)
TOTAL ESTIMATED REVENUES		726,345	5,235,339	1,206,000	1,206,000	1,206,000	(76.96)
APPROPRIATIONS							
Dept 0000 - NON DEPARTMENTAL							
CAPITAL OUTLAYS							
335.0000.54.1400.10192	CAPITAL OUTLAYS - INFRASTRUCTURE			50,000	50,000	50,000	
	FOOTNOTE AMOUNTS:			50,000	50,000	50,000	
	CROSSWALK PROGRAM						
335.0000.54.1400.17102	CAPITAL OUTLAYS - INFRASTRUCTURE			25,000	25,000	25,000	
	FOOTNOTE AMOUNTS:			25,000	25,000	25,000	
	BRIDGE MAINTENANCE						
335.0000.54.1400.19201	CAPITAL OUTLAYS - INFRASTRUCTURE			60,000	60,000	60,000	
	FOOTNOTE AMOUNTS:			60,000	60,000	60,000	
	STREET SCAPE PROGRAM						
335.0000.54.1400.21103	CAPITAL OUTLAYS - INFRASTRUCTURE	(21,847)					
335.0000.54.1400.21203	CAPITAL OUTLAYS - INFRASTRUCTURE	24,751	4,980,134	260,000	260,000	260,000	(94.78)
	FOOTNOTE AMOUNTS:			260,000	260,000	260,000	
	CEI PED BRIDGE FY26 EST						
335.0000.54.1400.22401	CAPITAL OUTLAYS - INFRASTRUCTURE			100,000	100,000	100,000	
	FOOTNOTE AMOUNTS:			100,000	100,000	100,000	
	SIDEWALK EXT MECHANICS ST						
335.0000.54.1400.23108	CAPITAL OUTLAYS - INFRASTRUCTURE	772					
335.0000.54.1400.25401	CAPITAL OUTLAYS - INFRASTRUCTURE	237,357					
335.0000.54.1400.26401	CAPITAL OUTLAYS - INFRASTRUCTURE			400,000	400,000	400,000	
	FOOTNOTE AMOUNTS:			400,000	400,000	400,000	
	MARTIN ST WIDENING						
335.0000.54.1400.26403	CAPITAL OUTLAYS - INFRASTRUCTURE			300,000	300,000	300,000	
	FOOTNOTE AMOUNTS:			300,000	300,000	300,000	
	N GROVE SIDEWALK EXT PHASE II						
335.0000.54.2000.10200	CAPITAL OUTLAYS - MACH & EQUIPMEN	333					
335.0000.54.2000.23401	CAPITAL OUTLAYS - MACH & EQUIPMEN			11,000	11,000	11,000	
	FOOTNOTE AMOUNTS:			11,000	11,000	11,000	
	RADAR SIGNS						
335.0000.54.4000.99999	CAPITAL OUTLAYS - OTHER		255,205				(100.00)
CAPITAL OUTLAYS		241,366	5,235,339	1,206,000	1,206,000	1,206,000	(76.96)
Totals for dept 0000 - NON DEPARTMENTAL		241,366	5,235,339	1,206,000	1,206,000	1,206,000	
TOTAL APPROPRIATIONS		241,366	5,235,339	1,206,000	1,206,000	1,206,000	

BUDGET REPORT FOR CITY OF DAHLONEGA
Fund: 335 TSPLOST CAPITAL PROJECTS FUND

		Calculations as of 06/30/2025						
GL NUMBER	DESCRIPTION	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26	2025-26
		ACTIVITY	ORIGINAL	DEPT REQUESTED	FINANCE	CITY MANAGER	CITY MANAGER	CITY MANAGER
		THRU 06/30/25	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	% CHANGE
NET OF REVENUES/APPROPRIATIONS - FUND 335		484,979						
	BEGINNING FUND BALANCE	3,769,738	3,769,738	4,254,717	4,254,717	4,254,717	4,254,717	
	ENDING FUND BALANCE	4,254,717	3,769,738	4,254,717	4,254,717	4,254,717	4,254,717	

STATE OF GEORGIA)

COUNTY OF LUMPKIN) INTERGOVERNMENTAL AGREEMENT

**INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF
PROCEEDS GENERATED BY THE 2023 TRANSPORTATION SPECIAL
PURPOSE LOCAL OPTION SALES TAX REFERENDUM**

THIS INTERGOVERNMENTAL AGREEMENT ("IGA" or "Agreement") is made and entered into this 20 of September, 2022 by and between **LUMPKIN COUNTY, GEORGIA**, a political subdivision of the State of Georgia (hereinafter referred to as "**Lumpkin County**" or "**County**"), and the **CITY OF DAHLONEGA**, (hereinafter referred to as the "**City**"), the sole municipal corporation of the State of Georgia with the County.

WITNESSETH:

WHEREAS, the parties to this Agreement consist of Lumpkin County and the City of Dahlonega; and

WHEREAS, Section 48-8-260, *et seq.* of Official Code of Georgia Annotated ("**O.C.G.A.**") (the "**Act**") authorizes the imposition of a single county one percent (1.0%) sales and use Transportation Special Purpose Local Option Sales tax (the "**TSPLOST**" or "**Tax**") for capital outlay projects in the special districts created pursuant to O.C.G.A. § 48-8-261(a) which correspond with the geographical boundaries of the counties of the State of Georgia; and

WHEREAS, O.C.G.A. § 48-8-261(b) authorizes the imposition of the TSPLOST to be used solely for transportation purposes, and O.C.G.A. § 48-8-262 authorizes the distribution of proceeds from the TSPLOST to the county governing authority and any qualified municipalities in accordance with an intergovernmental agreement entered into for such purpose; and

WHEREAS, the parties anticipate that Lumpkin County will approve and sign a Resolution authorizing the Board of Elections and Registration of Lumpkin County to call a Referendum on the issue of the imposition of a single county one percent (1.0%) sales and use TSPLOST to begin on April 1, 2023 and to conclude on March 31, 2028; and

WHEREAS, the parties desire to execute an Intergovernmental Agreement to control the distribution and use of TSPLOST proceeds received solely by Lumpkin County and the City of Dahlonega; and

WHEREAS, Article IX, Section III, Paragraph I of the Constitution of the State provides that, in pertinent part, any county, municipality or other political subdivision of the State may contract for any period not exceeding fifty years with each other or with any public agency, public corporation, or public authority for joint services, for the provision of services, or for the joint or separate use of facilities or equipment, for such activities, services or facilities which the county, municipality or public authority is authorized by law to undertake or provide; and

WHEREAS, in accordance with the Act, the parties anticipate that the Board of Commissioners of Lumpkin County, Georgia will approve and sign a Resolution (the "**Resolution**"), to impose, levy and collect a TSPLOST within the County conditioned upon the approval by a majority of the qualified voters residing within the County voting in a referendum thereon to be held on November 8, 2022, and said resolution shall be delivered to the Board of Elections of Lumpkin County, as election superintendent for the County, who shall issue a call for the referendum as described in said resolution; and

WHEREAS, the County and the City anticipate the issuance of general obligation debt may be necessary to fund some or all of the transportation projects, if approved by the voters; and

WHEREAS, for the purpose of the distribution of proceeds for the April 1, 2023 through March 31, 2028 TSPLOST, the Special District shall be known as the boundaries of Lumpkin County; and

WHEREAS, the City of Dahlonega is a qualified municipality and is eligible to receive distributions of the one percent (1.0%) TSPLOST Proceeds; and

WHEREAS, the parties hereto are interested in serving the needs of the residents of Lumpkin County by planning and performing transportation projects within the County and the City; and

WHEREAS, the parties intend that the transportation projects which are the subject of this Agreement shall benefit residents of Lumpkin County and the City; and

WHEREAS, the County and the City are committed to continue to work together to improve the County and City's transportation infrastructure; and

WHEREAS, the County and the City have identified transportation needs that are important to the current and future well-being of their residents and have determined that proceeds from the TSPLOST should be used to address a portion of these needs.

NOW THEREFORE, for and in consideration of the foregoing and in consideration of the mutual promises and understandings herein made and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto do consent and agree as follows:

SECTION 1. EFFECTIVE DATE AND TERM OF THE TAX

This Intergovernmental Agreement is conditioned upon a Referendum to be approved by a majority of the voters of Lumpkin County to impose a one percent (1.0%) TSPLOST, which shall commence on April 1, 2023, and continue to, through and including March 31, 2028.

SECTION 2. ADMINISTRATION EXPENSES

Pursuant to O.C.G.A. § 48-8-267, one percent (1.0%) of the amount of TSPLOST proceeds collected beginning April 1, 2023, shall be paid into the General Fund of the State of Georgia ("State") treasury in order to defray the costs of administration of the Georgia Department of Revenue. The remaining ninety-nine percent (99%) of the amount collected from the TSPLOST

Tax proceeds (hereinafter known as the "net proceeds") beginning April 1, 2023 and ending March 31, 2028, shall be distributed by the State of Georgia to the County, and shall be allocated to each jurisdiction based on the percentages shown in the table below in Section 3.

SECTION 3. DISTRIBUTION OF NET PROCEEDS

DISTRIBUTION PERCENTAGES

LUMPKIN COUNTY	81.00%
CITY OF DAHLONEGA	19.00%
TOTAL	100.00%

- (A) To facilitate the distribution of net proceeds, the parties agree that the sum of Twenty Million and 00/100 Dollars (\$20,000,000.00) shall represent an estimate of the maximum net proceeds to be derived from the subject TSPLOST during its five year term.
- (B) The parties agree that the aggregate total distribution received by the City shall amount to nineteen percent (19.0%) of the net proceeds distributed by the State, with the remaining eighty-one percent (81.0%) of the net proceeds distributed by the State to be received by the County.
- (C) The County and the City anticipate the issuance of general obligation debt of the County (the "Debt") for the purpose of funding (a) a portion of the County projects, (b) the joint County and City project (the "Joint Project") described on Exhibit A, (c) capitalized interest on the Debt and (d) the costs of issuing the Debt. The parties agree that their TSPLOST proceeds shall be applied to their pro-rata share of the Debt as more fully provided below. The cost of the Joint Project will be shared by the City and the County on the same pro-rata basis that they are sharing TSPLOST proceeds. The scope and budget of the Joint Project shall be subject to the approval of the parties hereto.

SECTION 4. DEFINITION OF AUTHORIZED TRANSPORTATION PURPOSES

In recognition of the need for transportation improvements across the County and the City, the parties agree that the total net proceeds shall be utilized for transportation purposes, as defined in O.C.G.A. § 48-8-260 and § 48-8-121.

SECTION 5. PROJECTS

- (A) The projects and purposes ("Transportation Projects and Purposes") to be funded from the net proceeds of the TSPLOST pursuant to this Agreement and the estimated dollar amounts allocated for each transportation purpose are contained in Exhibit "A" which is attached hereto and incorporated herein by this reference and made a part of this agreement. The parties acknowledge and agree that 30% of the estimate revenues are being expended on projects that are consistent with the Statewide Strategic Transportation Plan as defined in O.C.G.A. § 32-2-22.

- (B) All Transportation Projects included in this Agreement shall be funded in whole or in part from net proceeds from the TSPLOST authorized by law except as otherwise agreed in writing by the parties.
- (C) No part of the net proceeds from the tax received in any year shall be used for such other purposes until all debt service requirements of the general obligation debt for that year have first been satisfied from the account in which the proceeds of the tax are placed. Notwithstanding the foregoing, the City's share of the TSPLOST proceeds shall only be applied to pay the City's pro-rata share of the debt service on the Debt, and the County's share of the TSPLOST proceeds shall only be applied to pay the County's pro-rata share of the debt service on the Debt.

SECTION 6. EFFECTIVE DATE AND TERM OF THIS AGREEMENT

- (A) This Agreement shall become effective on the date of its execution by all parties. If the November 8, 2022 Referendum concerning the imposition of the TSPLOST is not approved by a majority of the voters of Lumpkin County, this Agreement shall expire and shall be of no force and effect after November 8, 2022.
- (B) Except as otherwise provided herein, the TSPLOST which is the subject of the November 8, 2022 Referendum shall continue for a period of five years from April 1, 2023, until March 31, 2028 unless otherwise terminated earlier pursuant to applicable Georgia law.

SECTION 7. EXPENSES

The County shall administer the TSPLOST Fund to effectuate the terms of this Agreement and shall be responsible for the cost of holding the TSPLOST election. The County shall be reimbursed for the costs of the election from the County's pro-rata share of the proceeds deposited in the County's TSPLOST Fund.

SECTION 8. THE DEBT.

The ballot shall contain the language required by the Act for the authorization of the Debt. The County shall issue the Debt for the Joint Project. The County may, but shall not be required, to issue the Debt for the County Projects. Upon request by the City, the County will provide the City the estimated issuance costs and estimated debt service regarding the Debt.

Each party benefiting from the issuance of Debt is referred to herein as a "Borrowing Entity." Each Borrowing Entity acknowledges that it is responsible for the payment of its pro-rata share of (i) the debt service on the Debt, (ii) the costs of issuance and (iii) arbitrage rebate. If the City is a Borrowing Entity, it authorizes the County to apply its share of the TSPLOST proceeds to pay its pro-rata share of the debt service on the Debt.

The Debt shall be paid first from a Borrowing Entity's share of the TSPLOST proceeds. In the event that there are insufficient TSPLOST proceeds to pay the Debt, each Borrowing Entity shall pay its share of any shortfall (the "Debt Service Payments") from its general fund. Each Borrowing Entity covenants that, in order to make the Debt Service Payments

when due from its general fund to the extent required, it will exercise its power of taxation to the extent necessary to timely pay any amounts required to be paid hereunder, and it will make available and use for such payments all taxes levied and collected for that purpose together with funds received from any other source. Each Borrowing Entity further covenants and agrees that in order to make funds available for such purpose, it will, in its general revenue, appropriation, and budgetary measures whereby its tax funds or revenues and the allocation thereof are controlled or provided for, include sums sufficient to timely satisfy such Debt Service Payments that may be required to be made from the general fund, whether or not any other sums are included in such measure, until all payments so required to be made shall have been made in full. The obligation of the Borrowing Entity to make any payments that may be required to be made from its general fund shall constitute a general obligation of the Borrowing Entity and a pledge of the full faith and credit of the Borrowing Entity.

In the event for any reason any such provision or appropriation is not made as provided in the preceding paragraph, then the fiscal officers of the Borrowing Entity are hereby authorized and directed to set up as an appropriation on the accounts in the appropriate fiscal year the amounts required to timely pay the obligations which may be due from the general fund. The amount of such appropriation shall be due and payable and shall be expended for the purpose of paying any such obligations, and such appropriation shall have the same legal status as if the Borrowing Entity had included the amount of the appropriation in its general revenue, appropriation, and budgetary measures, and the fiscal officers of the Borrowing Entity shall immediately make such Debt Service Payments to the paying agent for the Debt if for any reason the payment of such obligations shall not otherwise have been timely made.

The obligations of the Borrowing Entity to make the Debt Service Payments and to perform and observe the other agreements on its part contained herein shall be absolute and unconditional. Until such time as the principal of and interest on the Debt shall have been paid in full or provision for the payment thereof shall have been made, the Borrowing Entity (a) will not suspend or discontinue any payments provided for herein, (b) will perform and observe all of its other agreements contained in this Agreement, and (c) will not terminate this Agreement for any cause, including, without limiting the generality of the foregoing, failure to complete any project, a defect in any project or any failure of the other party to perform and observe any agreement, whether express or implied, or any duty, liability or obligation arising out of or connected with this Agreement.

The County shall be responsible for all aspects of the Debt issuance process. The County will select the underwriter, bond counsel, etc. (collectively, the "Debt Professionals"). When Debt is issued for the Joint Project, the County will keep the City informed of the progression of the Debt issuance. The City shall cooperate with the Debt issuance process.

If the Debt only funds the Joint Project, excess Debt proceeds shall be applied to debt service. If the Debt funds the Joint Project and a County Project, (a) 81% of the excess Debt proceeds allocable to the Joint Project shall be returned to the County and 19% shall be returned to the City and (b) all of the excess Debt proceeds allocable to a County Project shall be returned to the County.

SECTION 9. COUNTY TSPLOST FUND; SEPARATE ACCOUNTS; NO COMMINGLING

The net proceeds from the TSPLOST shall be maintained in the parties' separate accounts and utilized exclusively for the purposes specified in this Agreement. The parties acknowledge that TSPLOST proceeds are not guaranteed. Proceeds received under the amount estimated in the Referendum question shall be allocated in accordance with the percentages set forth in this Agreement and shall be used on the Transportation Projects and Purposes as outlined in Exhibit A to this Agreement.

- (A) A special fund or account shall be created by the County and designated as the 2023 Lumpkin County Transportation Special Purpose Local Option Sales Tax Fund ("TSPLOST Fund"). The County shall select a local bank which shall act as a depository and custodian of the TSPLOST Fund upon such terms and conditions as may be acceptable to the County.
- (B) The City shall create a special fund to be designated as the 2023 Transportation Special Purpose Local Option Sales Tax Fund ("TSPLOST Fund"). The City shall select a local bank which shall act as a depository and custodian of the TSPLOST proceeds received by the City upon such terms and conditions as may be acceptable to the City.
- (C) All TSPLOST proceeds shall be maintained by the County and the City in the separate accounts or funds established pursuant to this Section. Except as provided in Section 14, TSPLOST proceeds shall not be commingled with other funds of the County or the City and shall be used exclusively for the purposes detailed in this Agreement. No funds other than TSPLOST proceeds shall be placed in such funds or accounts.

SECTION 10. ALLOCATION OF EXCESS FUNDS

Any net proceeds over and above the amount estimated in Section 3(A) of this Agreement during the quarter during which this amount is reached shall be allocated in accordance with the percentages set forth in this Agreement and shall be used solely for the transportation purposes listed herein. Each party shall expend its portion of the excess net proceeds from the 2023 TSPLOST Program on the Transportation Projects and Purposes as outlined in Exhibit A to this Agreement.

SECTION 11. AUDITS

At the end of each party's fiscal year wherein net proceeds from the TSPLOST are distributed, each party shall cause an audit of the distribution and use of its portion of the net proceeds from the TSPLOST to be completed. Each party to this Agreement shall pay the cost of each such annual audit that it conducts. Each party shall publish each of its annual audits as required by law.

SECTION 12. COMPLETION OF PROJECTS

Any TSPLOST proceeds held by a County or City at the end of the five year period shall, for the purposes of this Agreement, be deemed excess funds and disposed of as provided under O.C.G.A. § 48-8-269.5.

SECTION 13. PUBLICATION OF PROJECTS

Pursuant to O.C.G.A. § 48-8-269.6, not later than December 31 of each year, the County and the City, shall publish annually, in a newspaper of general circulation in the boundaries of the County and the City and in a prominent location on the City's and the County's website, a simple, nontechnical report which shows for each purpose in the resolution calling for the imposition of the tax the original estimated cost, the current estimated cost if it is not the original estimated cost, amounts expended in prior years, and amounts expended in the current year. The report shall also include a statement of what corrective action the county or qualified municipality intends to implement with respect to each purpose which is underfunded or behind schedule and a statement of any surplus funds which have not been expended for a purpose.

SECTION 14. PROCEDURE FOR DISBURSEMENT OF TSPLOST PROCEEDS

- (A) Upon receipt by the County of TSPLOST proceeds collected by the State Department of Revenue, the County shall immediately deposit said proceeds in the TSPLOST Fund. Within the TSPLOST Fund, the County shall create or cause to be created three subaccounts: the "Debt Service Account," the "County Account" and the "City Account." TSPLOST proceeds that will be used to pay debt service on the Debt shall be deposited into the Debt Service Account; TSPLOST proceeds that will be used to fund County projects not funded with Debt shall be deposited into the County Account; and TSPLOST Proceeds that will be used to fund City projects shall be deposited into the City Account. Amounts on deposit in the City Account shall be disbursed by the County to the City once each month within 10 days of the County's receipt thereof. Each disbursement shall be made by check unless the City provides written wire transfer instructions to the County and pays all costs associated with such wire transfer. The City shall create and maintain a separate account for the receipt and disbursement of the TSPLOST proceeds in accordance with Section 8 of this Agreement.
- (B) If Debt is issued, the County shall establish a 12 month period as the "Sinking Fund Year" for the Debt. Within each Sinking Fund Year, the TSPLOST proceeds of each Borrowing Entity shall be deposited into the Debt Service Account until there is an amount therein sufficient to pay that Borrowing Entity's pro-rata share of the debt service coming due on the Debt for such Sinking Fund Year. After a Borrowing Entity has funded its pro-rata share of the debt service coming due on the Debt for the Sinking Fund Year, the remaining TSPLOST proceeds of that Borrowing Entity shall be deposited into the County Account or the City Account, as appropriate.
- (C) Should the City cease to exist as a legal entity before all funds are distributed under this Agreement, the City's share of the funds subsequent to dissolution shall be paid to the County as part of the County's share unless an act of the Georgia General Assembly makes the defunct City part of another successor municipality. If such an act is passed, the defunct City's share shall be paid to the successor Municipality in addition to all other funds to which the successor Municipality would otherwise be entitled.

SECTION 15. ENTIRE AGREEMENT

This Agreement, including any attachments or exhibits, constitutes all of the understanding and agreements of whatsoever nature or kind existing between the Parties with respect to distribution and use of the proceeds from the TSPLOST.

SECTION 16. AMENDMENTS

This Agreement shall not be amended or modified except by agreement in writing executed by all Parties hereto.

SECTION 17. GOVERNING LAW

This Agreement shall be deemed to have been made and shall be construed and interpreted in accordance with the laws of the State of Georgia.

SECTION 18. SEVERABILITY

It is agreed that the illegality or invalidity of any term or clause of this Agreement shall not affect the validity of the remainder of the Agreement, and the Agreement shall remain in full force and effect as if such illegal or invalid term or clause were not contained herein.

SECTION 19. COMPLIANCE WITH THE LAW

Each party to this Agreement shall comply with all applicable local, State, and Federal statutes, ordinances, rules and regulations.

SECTION 20. NO CONSENT TO BREACH

No consent or waiver, express or implied, by any party to this Agreement to any breach of any covenant, condition or duty of another party shall be construed as a consent to or waiver of any future breach of the same.

SECTION 21. NOTICES

All notices, consents, waivers, directions, requests, or other instruments or communications provided for under this Agreement shall be deemed properly given if, and only if, delivered personally or sent by registered or certified United States mail, postage prepaid, as follows:

SECTION 22. COUNTERPARTS

This Agreement shall be executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

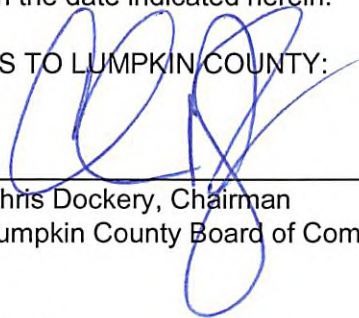
SECTION 23. MEDIATION

The County and the City agree to submit any controversy arising under this Agreement to mediation for a resolution. The parties to the mediation shall mutually select a neutral party to serve as mediator. Costs of mediation shall be shared equally among the parties to the mediation.

[EXECUTION ON FOLLOWING PAGE]

IN WITNESS WHEREOF, the County and the City, acting through their duly authorized agents, have caused this Agreement to be signed, sealed and delivered for final execution by the County on the date indicated herein.

AS TO LUMPKIN COUNTY:

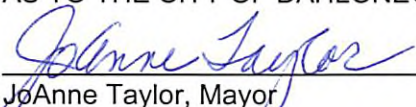

Chris Dockery, Chairman
Lumpkin County Board of Commissioners

Attest:


Melissa Z. Witcher
Clerk, Lumpkin County



AS TO THE CITY OF DAHLONEGA:


JoAnne Taylor, Mayor
City of Dahlonega

Attest:


Mary Csukas
Dahlonega City Clerk



EXHIBIT "A"

**2023 LUMPKIN COUNTY TSPLOST PROJECT LIST
2023 TSPLOST REVENUE ESTIMATE - \$20,000,000**

	County/Municipality	Cost Estimate
Joint – Lumpkin County & City of Dahlonega		
Auraria Road/Dawsonville Highway/Torrington Drive Intersection Improvements	Lumpkin County and City of Dahlonega	\$5,000,000
Lumpkin County		
Roads and Bridges – Paving, Striping, Maintenance, Construction & Improvements	Lumpkin County	
Road Maintenance Equipment	Lumpkin County	
TOTAL FUNDS TO LUMPKIN COUNTY		\$12,150,000
City of Dahlonega		
Roads and Bridges Construction & Improvements	City of Dahlonega	
Sidewalks Construction & Improvements	City of Dahlonega	
Bicycle Paths Construction & Improvements	City of Dahlonega	
TOTAL FUNDS TO CITY OF DAHLONEGA		\$2,850,000
PROGRAM TOTAL		\$20,000,000

Fund 390

Overview

Fund 390 is the city's General Government Capital Projects fund. This fund is supported by restricted and unrestricted hotel/motel tax proceeds, interest earnings, a portion of cemetery plot sales, and intergovernmental transfers as needed.

FY26 Budget

In FY2026, it is projected that we will receive \$245,750 in revenue without a contribution from the general fund. The projects presented are needed or are funded by restricted funds that must be spent on projects (h/m tax TPD). In FY26, staff requests to replace a tractor with a sidearm, bush hog mower, install new playground equipment at City Hall Park, updated to AV in chambers, skid steer for streets, and complete parking upgrades downtown.

Supporting Documents

Budget Printout

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

		Calculations as of 06/30/2025					
GL NUMBER	DESCRIPTION	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26
		ACTIVITY	ORIGINAL	DEPT REQUESTED	FINANCE	CITY MANAGER	CITY MANAGER
		THRU 06/30/25	BUDGET	BUDGET	BUDGET	BUDGET	% CHANGE
ESTIMATED REVENUES							
Dept 0000 - NON DEPARTMENTAL							
INVESTMENT INCOME							
390.0000.36.1000	INTEREST REVENUES	2,158	21,012	2,500	2,500	2,500	(88.10)
INVESTMENT INCOME		2,158	21,012	2,500	2,500	2,500	(88.10)
OTHER FINANCING SOURCES							
390.0000.39.1100	TRANSFERS IN - GENERAL FUND			870,732	870,732	870,732	
390.0000.39.1275	TRANSFERS IN - HOTEL/MOTEL TAX	163,688	218,250	218,250	218,250	218,250	
390.0000.39.2210	PROPERTY SALES - CEMETERY LOT	29,250	20,000	25,000	25,000	25,000	25.00
OTHER FINANCING SOURCES		192,938	238,250	1,113,982	1,113,982	1,113,982	367.57
Totals for dept 0000 - NON DEPARTMENTAL		195,096	259,262	1,116,482	1,116,482	1,116,482	330.64
TOTAL ESTIMATED REVENUES		195,096	259,262	1,116,482	1,116,482	1,116,482	330.64
APPROPRIATIONS							
Dept 0000 - NON DEPARTMENTAL							
CAPITAL OUTLAYS							
390.0000.54.1000.10196	CAPITAL OUTLAYS - PROPERTY			131,200	131,200	131,200	
	FOOTNOTE AMOUNTS:			10,000	10,000	10,000	
	E MAIN IMPR						
	FOOTNOTE AMOUNTS:			30,000	30,000	30,000	
	TREE SURVEY						
	FOOTNOTE AMOUNTS:			91,200	91,200	91,200	
	BOAT RAMP BEAUTIFICATION						
	GL # FOOTNOTE TOTAL:			131,200	131,200	131,200	
390.0000.54.1000.10198	CAPITAL OUTLAYS - PROPERTY			25,000	25,000	25,000	
390.0000.54.1000.20104	CAPITAL OUTLAYS - PROPERTY	(54,169)					
390.0000.54.1000.23101	CAPITAL OUTLAYS - PROPERTY	(16,914)					
390.0000.54.1000.24104	CAPITAL OUTLAYS - PROPERTY	410					
390.0000.54.1000.25103	CAPITAL OUTLAYS - PROPERTY		35,000				(100.00)
390.0000.54.1000.25104	CAPITAL OUTLAYS - PROPERTY		30,000				(100.00)
390.0000.54.1000.25105	CAPITAL OUTLAYS - PROPERTY	10,465	10,000				(100.00)
390.0000.54.1000.25106	CAPITAL OUTLAYS - PROPERTY	6,750	87,300	87,300	87,300	87,300	
	FOOTNOTE AMOUNTS:			30,000	30,000	30,000	
	HAWKINS ST PARKING IMP						
	FOOTNOTE AMOUNTS:			57,300	57,300	57,300	
	DOWNTWN PARKING IMPR						
	GL # FOOTNOTE TOTAL:			87,300	87,300	87,300	
390.0000.54.1000.26105	CAPITAL OUTLAYS - PROPERTY			500,000	500,000	500,000	
390.0000.54.1400.17103	CAPITAL OUTLAYS - INFRASTRUCTURE	995					
390.0000.54.1400.24103	CAPITAL OUTLAYS - INFRASTRUCTURE	32,225					
390.0000.54.2000.23109	CAPITAL OUTLAYS - MACH & EQUIPMEN	1,149					
390.0000.54.2000.25101	CAPITAL OUTLAYS - MACH & EQUIPMEN	57,564	75,000				(100.00)
390.0000.54.2000.25102	CAPITAL OUTLAYS - MACH & EQUIPMEN	10,572	12,000				(100.00)
390.0000.54.2000.26101	CAPITAL OUTLAYS - MACH & EQUIPMEN			150,000	150,000	150,000	
390.0000.54.2000.26102	CAPITAL OUTLAYS - MACH & EQUIPMEN			86,000	86,000	86,000	
390.0000.54.2000.26103	CAPITAL OUTLAYS - MACH & EQUIPMEN			12,000	12,000	12,000	
390.0000.54.2000.26104	CAPITAL OUTLAYS - MACH & EQUIPMEN			15,000	15,000	15,000	
390.0000.54.2000.26106	CAPITAL OUTLAYS - MACH & EQUIPMEN			100,000	100,000	100,000	
CAPITAL OUTLAYS		49,047	249,300	1,106,500	1,106,500	1,106,500	343.84
DEBT SERVICE							
390.0000.58.2300	INTEREST - NOTES	9,982	9,962	9,982	9,982	9,982	0.20
DEBT SERVICE		9,982	9,962	9,982	9,982	9,982	

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

		Calculations as of 06/30/2025					
GL NUMBER	DESCRIPTION	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26
		ACTIVITY	ORIGINAL	DEPT REQUESTED	FINANCE	CITY MANAGER	CITY MANAGER
		THRU 06/30/25	BUDGET	BUDGET	BUDGET	BUDGET	% CHANGE
APPROPRIATIONS							
Dept 0000 - NON DEPARTMENTAL							
Totals for dept 0000 - NON DEPARTMENTAL		59,029	259,262	1,116,482	1,116,482	1,116,482	330.64
TOTAL APPROPRIATIONS		59,029	259,262	1,116,482	1,116,482	1,116,482	330.64
NET OF REVENUES/APPROPRIATIONS - FUND 390		136,067					
BEGINNING FUND BALANCE		67,997	67,997	204,064	204,064	204,064	
ENDING FUND BALANCE		204,064	67,997	204,064	204,064	204,064	

Fund 505

Overview

Fund 505 is the Water/Sewer Enterprise Fund. The enterprise fund generates revenues from fees, charges for services, interest, intergovernmental revenues, grants, and sales tax.

This fund supports all aspects of water distribution and collection which includes raw water intake, water treatment plant, distribution system, collection system, and wastewater treatment.

FY26 Budget

In FY2026, this fund is expected to generate over \$7 million dollars in fees, charges for services, and interest. Given the demands of other capital projects, the requests for FY25 are light compared to other years. This year we are asking to continue phase II of the water and wastewater master planning update efforts. We are seeking to perform wastewater flow monitoring, purchase some small equipment to help with data collection, work on Arcadia Street, new gate at Achasta lift station, new air compressor for the water treatment plant, portable generator, and other items as detailed on the attached sheet.

Supporting Documents

Budget Printout

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

		Calculations as of 06/30/2025					
GL NUMBER	DESCRIPTION	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26
		ACTIVITY	ORIGINAL	DEPT REQUESTED	FINANCE	CITY MANAGER	CITY MANAGER
		THRU 06/30/25	BUDGET	BUDGET	BUDGET	BUDGET	% CHANGE
ESTIMATED REVENUES							
Dept 0000 - NON DEPARTMENTAL							
INTERGOVERNMENTAL REVENUE							
505.0000.33.9000	INTERGOVERNMENTAL REVENUES	20,762	15,000	20,000	20,000	20,000	33.33
505.0000.33.9100	GRANT REVENUES	13,875					
	INTERGOVERNMENTAL REVENUE	34,637	15,000	20,000	20,000	20,000	33.33
CHARGES FOR SERVICES							
505.0000.34.4210	WATER CHARGES	2,488,268	3,355,954	3,781,486	3,781,486	3,781,486	12.68
505.0000.34.4211	TAP FEES - WATER	333,574	175,000	175,000	175,000	175,000	
505.0000.34.4255	SEWER CHARGES	1,714,145	2,413,760	2,618,069	2,618,069	2,618,069	8.46
505.0000.34.4256	TAP FEES - SEWER	372,440	175,000	175,000	175,000	175,000	
505.0000.34.4257	SEWER CHARGES - GRINDER PUMPS	233,865	62,000	75,000	75,000	75,000	20.97
505.0000.34.6950	LATE PAYMENT PENALTIES AND FEES	76,580	70,000	114,870	114,870	114,870	64.10
505.0000.34.9300	RETURNED CHECK FEES	1,230	1,000	1,000	1,000	1,000	
505.0000.34.9400	ADMINISTRATIVE FEES	7,625	10,000	10,000	10,000	10,000	
	CHARGES FOR SERVICES	5,227,727	6,262,714	6,950,425	6,950,425	6,950,425	10.98
INVESTMENT INCOME							
505.0000.36.1000	INTEREST REVENUES	256,190	250,000	377,582	377,582	377,582	51.03
505.0000.36.1120	INTEREST REVENUES - DEBT RESERVE	16,000	20,000	18,000	18,000	18,000	(10.00)
	INVESTMENT INCOME	272,190	270,000	395,582	395,582	395,582	46.51
MISCELLANEOUS REVENUE							
505.0000.38.3000	REIMBURSEMENT FOR DAMAGED PROP	66,100					
505.0000.38.9000	MISCELLANEOUS REVENUES	10,880	15,000	15,000	15,000	15,000	
	MISCELLANEOUS REVENUE	76,980	15,000	15,000	15,000	15,000	
OTHER FINANCING SOURCES							
505.0000.39.1100	TRANSFERS IN - GENERAL FUND	750,000	1,000,000				(100.00)
505.0000.39.1320	TRANSFERS IN - SPLOST	466,830	622,440	372,000	372,000	372,000	(40.24)
505.0000.39.2100	PROCEEDS FROM SALE OF ASSETS	8,350					
505.0000.39.9200	APPROPRIATED NET ASSETS		737,252				(100.00)
	OTHER FINANCING SOURCES	1,225,180	2,359,692	372,000	372,000	372,000	(84.24)
	Totals for dept 0000 - NON DEPARTMENTAL	6,836,714	8,922,406	7,753,007	7,753,007	7,753,007	(13.11)
	TOTAL ESTIMATED REVENUES	6,836,714	8,922,406	7,753,007	7,753,007	7,753,007	(13.11)
APPROPRIATIONS							
Dept 0000 - NON DEPARTMENTAL							
CAPITAL OUTLAYS							
505.0000.54.1000.25602	CAPITAL OUTLAYS - PROPERTY		25,000				(100.00)
505.0000.54.1400.10692	CAPITAL OUTLAYS - INFRASTRUCTURE		20,000	20,000	20,000	20,000	
505.0000.54.1400.10696	CAPITAL OUTLAYS - INFRASTRUCTURE		54,000	54,000	54,000	54,000	
505.0000.54.1400.17603	CAPITAL OUTLAYS - INFRASTRUCTURE		75,000	75,000	75,000	75,000	
505.0000.54.1400.21602	CAPITAL OUTLAYS - INFRASTRUCTURE	(40,661)	622,440				(100.00)
505.0000.54.1400.21610	CAPITAL OUTLAYS - INFRASTRUCTURE	1,757,244	1,000,000				(100.00)
505.0000.54.1400.23601	CAPITAL OUTLAYS - INFRASTRUCTURE	4,690					
505.0000.54.1400.25603	CAPITAL OUTLAYS - INFRASTRUCTURE		150,000				(100.00)
505.0000.54.1400.25604	CAPITAL OUTLAYS - INFRASTRUCTURE		850,000				(100.00)
505.0000.54.2000.23603	CAPITAL OUTLAYS - MACH & EQUIPMEN	143,725					
505.0000.54.2000.25605	CAPITAL OUTLAYS - MACH & EQUIPMEN		275,000				(100.00)
505.0000.54.2000.25606	CAPITAL OUTLAYS - MACH & EQUIPMEN		35,000				(100.00)
505.0000.54.3000.25601	CAPITAL OUTLAYS - INTANGIBLES	72,145	250,000	250,000	250,000	250,000	
505.0000.54.4000	CAPITAL OUTLAYS - OTHER			250,000	250,000	250,000	
	WW FLOW MONITORING, EQUIPMENT, L/C PROGRAM						
505.0000.54.9900	CAPITAL OUTLAYS			500,000	500,000	500,000	

		Calculations as of 06/30/2025					
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE
APPROPRIATIONS							
Dept 0000 - NON DEPARTMENTAL							
CAPITAL OUTLAYS							
FOOTNOTE AMOUNTS:				500,000	500,000	500,000	
ARCADIA STREET							
CAPITAL OUTLAYS		1,937,143	3,356,440	1,149,000	1,149,000	1,149,000	(65.77)
INTERFUND CHARGES							
505.0000.55.1100	INDIRECT COST ALLOCATIONS	97,134	129,512	132,353	132,353	132,353	2.19
INTERFUND CHARGES		97,134	129,512	132,353	132,353	132,353	2.19
OTHER COSTS							
505.0000.57.9000	CONTINGENCIES		60,000	218,006	221,506	221,506	269.18
UTILITIES DIRECTOR/INTERNS							
OTHER COSTS			60,000	218,006	221,506	221,506	269.18
Totals for dept 0000 - NON DEPARTMENTAL		2,034,277	3,545,952	1,499,359	1,502,859	1,502,859	(57.62)
Dept 4334 - SEWER LIFT STATIONS							
PERSONAL SERVICES AND EMPLOYEE BENEFITS							
505.4334.51.1100	SALARIES AND WAGES	34,253	47,326	48,940	48,940	48,940	3.41
505.4334.51.1300	OVERTIME	2,099	3,500	3,500	3,500	3,500	
505.4334.51.2100	GROUP INSURANCE	16,858	21,594	29,680	29,680	29,680	37.45
505.4334.51.2200	FICA CONTRIBUTIONS	2,559	3,621	3,646	3,646	3,646	0.69
505.4334.51.2400	RETIREMENT CONTRIBUTIONS	2,997	2,500	4,116	4,116	4,116	64.64
505.4334.51.2700	WORKERS COMPENSATION	315	500	649	649	649	29.80
PERSONAL SERVICES AND EMPLOYEE BENEFITS		59,081	79,041	90,531	90,531	90,531	14.54
PURCHASED/CONTRACTED SERVICES							
505.4334.52.1000	PROFESSIONAL/TECHNICAL SERVICES	38,966	13,500	63,000	63,000	63,000	366.67
505.4334.52.2200	REPAIRS AND MAINTENANCE	42,537	40,000	80,000	80,000	80,000	100.00
505.4334.52.3200	COMMUNICATIONS	12,160	9,500	9,500	9,500	9,500	
505.4334.52.3300	ADVERTISING		650	650	650	650	
505.4334.52.3600	DUES AND FEES		100	100	100	100	
505.4334.52.3700	EDUCATION AND TRAINING		1,000	1,000	1,000	1,000	
505.4334.53.1600	SMALL EQUIPMENT	2,220	5,000	5,000	5,000	5,000	
PURCHASED/CONTRACTED SERVICES		95,883	69,750	159,250	159,250	159,250	128.32
SUPPLIES							
505.4334.53.1100	GENERAL SUPPLIES AND MATERIALS	3,253	6,000	8,000	8,000	8,000	33.33
505.4334.53.1210	WATER/SEWER	1,454	1,500	1,500	1,500	1,500	
505.4334.53.1230	ELECTRICITY	57,827	77,000	78,000	78,000	78,000	1.30
505.4334.53.1650	SAFETY SUPPLIES	140		1,000	1,000	1,000	
SUPPLIES		62,674	84,500	88,500	88,500	88,500	4.73
CAPITAL OUTLAYS							
505.4334.54.9900	CAPITAL OUTLAYS			9,450	9,450	9,450	
FOOTNOTE AMOUNTS:					3,450		
GATE FOR ACCESS AT ACHASTA							
FOOTNOTE AMOUNTS:					6,000		
BOX WITH PLUG							
GL # FOOTNOTE TOTAL:					9,450		
CAPITAL OUTLAYS				9,450	9,450	9,450	
DEBT SERVICE							
505.4334.58.1200	PRINCIPAL - CAPITAL LEASE		41,945				
505.4334.58.2200	INTEREST - CAPITAL LEASE	997	1,348				

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

		Calculations as of 06/30/2025					
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE
APPROPRIATIONS							
Dept 4334 - SEWER LIFT STATIONS							
DEBT SERVICE							
DEBT SERVICE		997	43,293				(100.00)
Totals for dept 4334 - SEWER LIFT STATIONS		218,635	276,584	347,731	347,731	347,731	25.72
Dept 4335 - SEWAGE TREATMENT PLANT							
PERSONAL SERVICES AND EMPLOYEE BENEFITS							
505.4335.51.1100	SALARIES AND WAGES	134,268	162,754	207,255	207,255	207,255	27.34
505.4335.51.1300	OVERTIME	4,259	5,000	5,000	5,000	5,000	
505.4335.51.2100	GROUP INSURANCE	20,845	26,992	36,476	36,476	36,476	35.14
505.4335.51.2200	FICA CONTRIBUTIONS	10,336	12,451	15,441	15,441	15,441	24.01
505.4335.51.2400	RETIREMENT CONTRIBUTIONS	11,987	10,000	16,463	16,463	16,463	64.63
505.4335.51.2700	WORKERS COMPENSATION	1,134	1,800	2,336	2,336	2,336	29.78
PERSONAL SERVICES AND EMPLOYEE BENEFITS		182,829	218,997	282,971	282,971	282,971	29.21
PURCHASED/CONTRACTED SERVICES							
505.4335.52.1000	PROFESSIONAL/TECHNICAL SERVICES	30,510	50,000	65,000	65,000	65,000	30.00
505.4335.52.2200	REPAIRS AND MAINTENANCE	115,529	35,000	85,000	85,000	85,000	142.86
505.4335.52.2300	RENTALS	7,513	2,500	6,000	6,000	6,000	140.00
505.4335.52.3100	INSURANCE	1,192					
505.4335.52.3200	COMMUNICATIONS	1,397	1,800	1,800	1,800	1,800	
505.4335.52.3210	POSTAGE		1,200	1,200	1,200	1,200	
505.4335.52.3500	TRAVEL	97	1,500	1,500	1,500	1,500	
505.4335.52.3600	DUES AND FEES		1,000	1,000	1,000	1,000	
505.4335.52.3700	EDUCATION AND TRAINING	112	3,000	3,000	3,000	3,000	
505.4335.52.3800	LICENSES		300	300	300	300	
505.4335.52.3920	LABORATORY TESTING	5,128	15,000	15,000	15,000	15,000	
505.4335.52.3930	DISPOSAL SERVICES	126,521	175,000	175,000	175,000	175,000	
505.4335.53.1600	SMALL EQUIPMENT	5,658	6,000	8,000	8,000	8,000	33.33
PURCHASED/CONTRACTED SERVICES		293,657	292,300	362,800	362,800	362,800	24.12
SUPPLIES							
505.4335.53.1100	GENERAL SUPPLIES AND MATERIALS	13,723	18,500	25,000	25,000	25,000	35.14
505.4335.53.1210	WATER/SEWER	18,486	33,000	33,000	33,000	33,000	
505.4335.53.1230	ELECTRICITY	93,283	127,000	127,000	127,000	127,000	
505.4335.53.1270	MOTOR FUEL	6,532	10,000	10,000	10,000	10,000	
505.4335.53.1650	SAFETY SUPPLIES	2,023	3,500	5,000	5,000	5,000	42.86
505.4335.53.1710	CHEMICALS	31,318	50,000	50,000	60,000	60,000	20.00
FOOTNOTE AMOUNTS:					60,000		
CHEMICAL DELIVERY SURCHARGE ADDED BY VENDORS							
505.4335.53.1770	LABORATORY SUPPLIES	9,882	13,000	13,000	13,000	13,000	
SUPPLIES		175,247	255,000	263,000	273,000	273,000	7.06
CAPITAL OUTLAYS							
505.4335.54.9900	CAPITAL OUTLAYS			164,500	164,500	164,500	
FOOTNOTE AMOUNTS:					24,000		
ACUATOR STEM REPLACEMENTS - 3							
FOOTNOTE AMOUNTS:					10,000		
TROJAN LIGHTS - 20 BALLASTS							
SKIDSTEER							
FOOTNOTE AMOUNTS:					6,500		
PROBE AND CONTROLLER FOR BASIN WWTP							
FOOTNOTE AMOUNTS:					70,000		
PORTABLE GENERATOR							
GL # FOOTNOTE TOTAL:					110,500		
CAPITAL OUTLAYS				164,500	164,500	164,500	

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

		Calculations as of 06/30/2025					
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE
APPROPRIATIONS							
Dept 4335 - SEWAGE TREATMENT PLANT							
DEBT SERVICE							
505.4335.58.1100	PRINCIPAL - BONDS		116,848	116,848	116,848	116,848	
505.4335.58.2100	INTEREST - BONDS	25,557	28,258	25,557	25,557	25,557	(9.56)
DEBT SERVICE		25,557	145,106	142,405	142,405	142,405	(1.86)
Totals for dept 4335 - SEWAGE TREATMENT PLANT		677,290	911,403	1,215,676	1,225,676	1,225,676	34.48
Dept 4390 - DISTRIBUTION AND COLLECTION							
PERSONAL SERVICES AND EMPLOYEE BENEFITS							
505.4390.51.1100	SALARIES AND WAGES	367,088	412,281	467,073	467,073	467,073	13.29
FOOTNOTE AMOUNTS:				539,000	539,000	539,000	
FY25 TRACKING @ \$490K + 3% COLA + 7% PERFORMANCE							
505.4390.51.1300	OVERTIME	11,169	26,000	25,000	25,000	25,000	(3.85)
505.4390.51.2100	GROUP INSURANCE	97,781	119,606	171,274	171,274	171,274	43.20
FOOTNOTE AMOUNTS:				130,000	130,000	130,000	
ESTIMATED							
505.4390.51.2200	FICA CONTRIBUTIONS	27,636	31,540	34,797	34,797	34,797	10.33
505.4390.51.2400	RETIREMENT CONTRIBUTIONS	17,981	15,000	24,695	24,695	24,695	64.63
505.4390.51.2700	WORKERS COMPENSATION	9,453	15,000	19,474	19,474	19,474	29.83
PERSONAL SERVICES AND EMPLOYEE BENEFITS		531,108	619,427	742,313	742,313	742,313	19.84
PURCHASED/CONTRACTED SERVICES							
505.4390.52.1000	PROFESSIONAL/TECHNICAL SERVICES	70,143	135,000	88,000	88,000	88,000	(34.81)
FOOTNOTE AMOUNTS:				40,000			
TANK MAINTENANCE							
FOOTNOTE AMOUNTS:				5,000			
TREE REMOVAL							
ASPHALT PATCHING; \$60K IN CAPITAL REQUEST							
FOOTNOTE AMOUNTS:				20,000			
GIS/WATER MODEL/HAZEN/ENGINEERING							
FOOTNOTE AMOUNTS:				15,000			
MISCELLANEOUS; WET TAPS, ETC...							
FOOTNOTE AMOUNTS:				8,000			
GPS SERVICE							
GL # FOOTNOTE TOTAL:				88,000			
505.4390.52.2000	PURCHASED PROPERTY SERVICES	612	2,500	1,000	1,000	1,000	(60.00)
505.4390.52.2200	REPAIRS AND MAINTENANCE	38,042	12,000	15,000	1,500	1,500	(87.50)
505.4390.52.2210	REPAIRS AND MAINT - GRINDER PUMPS	1,493	4,000	4,000	4,000	4,000	
505.4390.52.2300	RENTALS	19,899	25,000	34,000	34,000	34,000	36.00
FOOTNOTE AMOUNTS:				30,000			
ENTERPRISE VEHICLES							
FOOTNOTE AMOUNTS:				4,000			
MISCELLANEOUS RENTALS							
GL # FOOTNOTE TOTAL:				34,000			
505.4390.52.3100	INSURANCE	1,192	16,000				(100.00)
505.4390.52.3200	COMMUNICATIONS	3,451	3,000	5,000	5,000	5,000	66.67
505.4390.52.3300	ADVERTISING	356	1,000	1,000	1,000	1,000	
505.4390.52.3500	TRAVEL	1,774	1,000	1,200	1,200	1,200	20.00
505.4390.52.3600	DUES AND FEES	1,594	2,500				(100.00)
505.4390.52.3700	EDUCATION AND TRAINING	4,156	5,000	8,800	8,800	8,800	76.00
FOOTNOTE AMOUNTS:				5,000			
CDL SCHOOL FOR 1 EMPLOYEE							
FOOTNOTE AMOUNTS:				2,000			
CCE POINTS FOR 4 EMPLOYEES							
FOOTNOTE AMOUNTS:				1,800			
WATER DISTRUBITION LICENSE FOR 2 EMPLOYEES							

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

		Calculations as of 06/30/2025					
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE
APPROPRIATIONS							
Dept 4390 - DISTRIBUTION AND COLLECTION							
PURCHASED/CONTRACTED SERVICES							
GL # FOOTNOTE TOTAL:				8,800			
505.4390.52.3930	DISPOSAL SERVICES		12,000	3,000	3,000	3,000	(75.00)
505.4390.53.1600	SMALL EQUIPMENT	16,504	7,500	16,000	16,000	16,000	113.33
FOOTNOTE AMOUNTS:				8,000			
GENERAL EQUIPMENT							
FOOTNOTE AMOUNTS:				8,000			
8' BUSHHOG FOR NEW TRACTOR							
GL # FOOTNOTE TOTAL:				16,000			
PURCHASED/CONTRACTED SERVICES		159,216	226,500	177,000	163,500	163,500	(27.81)
SUPPLIES							
505.4390.53.1100	GENERAL SUPPLIES AND MATERIALS	185,010	226,000	225,000	225,000	225,000	(0.44)
505.4390.53.1150	STREET PAVING SUPPLIES AND MATERI	2,595					
ASPHALT PAVING/PATCHING IN CAPITAL PROJECTS; \$60K FOR UTILITY PATCHING							
505.4390.53.1210	WATER/SEWER	1,890	1,000	2,400	2,400	2,400	140.00
505.4390.53.1220	NATURAL GAS	48	1,000	1,000	1,000	1,000	
505.4390.53.1270	MOTOR FUEL	10,142	20,000	15,000	15,000	15,000	(25.00)
505.4390.53.1650	SAFETY SUPPLIES	3,460	3,000	4,000	4,000	4,000	33.33
FOOTNOTE AMOUNTS:				2,000			
GAS MONITORS							
FOOTNOTE AMOUNTS:				2,000			
BARRICADES							
GL # FOOTNOTE TOTAL:				4,000			
505.4390.53.1720	GRINDER PUMPS	180,663	62,000	300,000	300,000	300,000	383.87
FOOTNOTE AMOUNTS:				300,000			
CONTINGENT ON UPCOMING DEVELOPMENT							
SUPPLIES		383,808	313,000	547,400	547,400	547,400	74.89
DEBT SERVICE							
505.4390.58.1100	PRINCIPAL - BONDS		35,000	35,000	35,000	35,000	
505.4390.58.1200	PRINCIPAL - CAPITAL LEASE		64,000	64,000	64,000	64,000	
505.4390.58.2100	INTEREST - BONDS	30,083	42,000	42,000	42,000	42,000	
505.4390.58.2200	INTEREST - CAPITAL LEASE	5,526	9,500	9,500	9,500	9,500	
DEBT SERVICE		35,609	150,500	150,500	150,500	150,500	
Totals for dept 4390 - DISTRIBUTION AND COLLECTION		1,109,741	1,309,427	1,617,213	1,603,713	1,603,713	22.47
Dept 4420 - WATER SUPPLY							
PURCHASED/CONTRACTED SERVICES							
505.4420.52.1000	PROFESSIONAL/TECHNICAL SERVICES	20,000	24,000	30,000	30,000	30,000	25.00
FOOTNOTE AMOUNTS:				6,000			
FOR DAM INSPECTION							
FOOTNOTE AMOUNTS:				24,000			
RESTROOM CLEANING							
GL # FOOTNOTE TOTAL:				30,000			
505.4420.52.2000	PURCHASED PROPERTY SERVICES	8,152	20,000	10,000	10,000	10,000	(50.00)
505.4420.52.2200	REPAIRS AND MAINTENANCE	23,063		10,000	10,000	10,000	
FOOTNOTE AMOUNTS:				10,000			
FOR HIKING TRAIL ACROSS DAM							
505.4420.52.3200	COMMUNICATIONS	397	2,500				(100.00)
PURCHASED/CONTRACTED SERVICES		51,612	46,500	50,000	50,000	50,000	7.53
SUPPLIES							
505.4420.53.1100	GENERAL SUPPLIES AND MATERIALS		1,500				
505.4420.53.1210	WATER/SEWER	7,830	1,800	10,000	10,000	10,000	

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

		Calculations as of 06/30/2025					
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE
APPROPRIATIONS							
Dept 4420 - WATER SUPPLY							
SUPPLIES							
505.4420.53.1230	ELECTRICITY	932	1,200	1,600	1,600	1,600	33.33
SUPPLIES		8,762	4,500	11,600	11,600	11,600	157.78
DEBT SERVICE							
505.4420.58.1200	PRINCIPAL - CAPITAL LEASE		143,394	163,000	163,000	163,000	13.67
505.4420.58.2200	INTEREST - CAPITAL LEASE	91,801	140,902	120,780	120,780	120,780	(14.28)
DEBT SERVICE		91,801	284,296	283,780	283,780	283,780	(0.18)
Totals for dept 4420 - WATER SUPPLY		152,175	335,296	345,380	345,380	345,380	3.01
Dept 4430 - WATER TREATMENT PLANT							
PERSONAL SERVICES AND EMPLOYEE BENEFITS							
505.4430.51.1100	SALARIES AND WAGES	209,514	280,912	282,148	282,148	282,148	0.44
505.4430.51.1300	OVERTIME	4,541	8,000	8,000	8,000	8,000	
505.4430.51.2100	GROUP INSURANCE	66,994	70,884	111,346	111,346	111,346	57.08
505.4430.51.2200	FICA CONTRIBUTIONS	15,604	21,490	21,020	21,020	21,020	(2.19)
505.4430.51.2400	RETIREMENT CONTRIBUTIONS	14,984	12,500	20,579	20,579	20,579	64.63
505.4430.51.2700	WORKERS COMPENSATION	7,877	12,500	16,227	16,227	16,227	29.82
PERSONAL SERVICES AND EMPLOYEE BENEFITS		319,514	406,286	459,320	459,320	459,320	13.05
PURCHASED/CONTRACTED SERVICES							
505.4430.52.1000	PROFESSIONAL/TECHNICAL SERVICES	56,324	95,000	102,700	102,700	102,700	8.11
FOOTNOTE AMOUNTS:				102,700			
4% INCREASE FOR RISING COSTS							
505.4430.52.2000	PURCHASED PROPERTY SERVICES	1,439	2,500	2,500	2,500	2,500	
505.4430.52.2200	REPAIRS AND MAINTENANCE	48,861	3,355	60,000	60,000	60,000	1,688.38
505.4430.52.2201	REPAIRS & MAINTENANCE - PLANT EQU	2,685		10,000	10,000	10,000	
505.4430.52.2300	RENTALS	5,026	7,000	8,200	8,200	8,200	17.14
505.4430.52.3100	INSURANCE	1,192		2,000	2,000	2,000	
505.4430.52.3200	COMMUNICATIONS	2,917	8,000	8,000	8,000	8,000	
505.4430.52.3210	POSTAGE	3,227	4,000	5,000	5,000	5,000	25.00
505.4430.52.3300	ADVERTISING	4,480	8,500	8,500	8,500	8,500	
505.4430.52.3500	TRAVEL	803	1,800	1,800	1,800	1,800	
505.4430.52.3600	DUES AND FEES	1,401	1,200	1,500	1,500	1,500	25.00
505.4430.52.3700	EDUCATION AND TRAINING	1,826	4,200	4,000	4,000	4,000	(4.76)
505.4430.52.3800	LICENSES		360	360	360	360	
505.4430.52.3920	LABORATORY TESTING	845	11,000	12,000	12,000	12,000	9.09
505.4430.53.1600	SMALL EQUIPMENT	7,444	8,000	12,000	12,000	12,000	50.00
PURCHASED/CONTRACTED SERVICES		138,470	154,915	238,560	238,560	238,560	53.99
SUPPLIES							
505.4430.53.1100	GENERAL SUPPLIES AND MATERIALS	10,299	20,000	20,000	20,000	20,000	
505.4430.53.1210	WATER/SEWER	1,890	2,400				(100.00)
505.4430.53.1230	ELECTRICITY	133,618	180,000	195,000	195,000	195,000	8.33
505.4430.53.1270	MOTOR FUEL	534	3,500	2,000	2,000	2,000	(42.86)
505.4430.53.1650	SAFETY SUPPLIES	224	1,175	2,500	2,500	2,500	112.77
505.4430.53.1700	OTHER SUPPLIES	76					
505.4430.53.1710	CHEMICALS	106,414	150,000	155,000	155,000	155,000	3.33
505.4430.53.1770	LABORATORY SUPPLIES	11,944	8,000	15,000	15,000	15,000	87.50
SUPPLIES		264,999	365,075	389,500	389,500	389,500	6.69
CAPITAL OUTLAYS							
505.4430.54.9900	CAPITAL OUTLAYS			61,500	61,500	61,500	
FOOTNOTE AMOUNTS:				28,500			
NEW AIR COMPRESSOR							

		Calculations as of 06/30/2025					
GL NUMBER	DESCRIPTION	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26
		ACTIVITY	ORIGINAL	DEPT REQUESTED	FINANCE	CITY MANAGER	CITY MANAGER
		THRU 06/30/25	BUDGET	BUDGET	BUDGET	BUDGET	% CHANGE
APPROPRIATIONS							
Dept 4430 - WATER TREATMENT PLANT							
CAPITAL OUTLAYS							
	FOOTNOTE AMOUNTS:			25,000			
	COMPUTER VIRTUALIZATION						
	FOOTNOTE AMOUNTS:			8,000			
	NEW TURBIDIMETER						
	GL # FOOTNOTE TOTAL:			61,500			
CAPITAL OUTLAYS				61,500	61,500	61,500	
DEBT SERVICE							
505.4430.58.1100	PRINCIPAL - BONDS		865,000	900,000	900,000	900,000	4.05
505.4430.58.2100	INTEREST - BONDS	581,703	752,468	678,768	678,768	678,768	(9.79)
DEBT SERVICE		581,703	1,617,468	1,578,768	1,578,768	1,578,768	(2.39)
Totals for dept 4430 - WATER TREATMENT PLANT		1,304,686	2,543,744	2,727,648	2,727,648	2,727,648	7.23
TOTAL APPROPRIATIONS		5,496,804	8,922,406	7,753,007	7,753,007	7,753,007	(13.11)
NET OF REVENUES/APPROPRIATIONS - FUND 505		1,339,910					
BEGINNING FUND BALANCE		22,786,520	22,786,520	24,126,430	24,126,430	24,126,430	
ENDING FUND BALANCE		24,126,430	22,786,520	24,126,430	24,126,430	24,126,430	

		Calculations as of 06/30/2025					
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE
ESTIMATED REVENUES							
Dept 0000 - NON DEPARTMENTAL							
CHARGES FOR SERVICES							
540.0000.34.4110	REFUSE COLLECTION CHARGES	821,164	1,090,740	1,094,770	1,094,770	1,094,770	0.37
540.0000.34.4130	SALE OF RECYCLED MATERIALS	575	250	500	500	500	100.00
540.0000.34.6950	LATE PAYMENT PENALTIES AND FEES	6,959	7,500	7,500	7,500	7,500	
CHARGES FOR SERVICES		828,698	1,098,490	1,102,770	1,102,770	1,102,770	0.39
INVESTMENT INCOME							
540.0000.36.1000	INTEREST REVENUES	14,770	12,843	20,000	20,000	20,000	55.73
INVESTMENT INCOME		14,770	12,843	20,000	20,000	20,000	55.73
MISCELLANEOUS REVENUE							
540.0000.38.9000	MISCELLANEOUS REVENUES	1,940	2,000	2,000	2,000	2,000	
MISCELLANEOUS REVENUE		1,940	2,000	2,000	2,000	2,000	
OTHER FINANCING SOURCES							
540.0000.39.9200	APPROPRIATED NET ASSETS		33,784	325,591	333,591	333,591	887.42
OTHER FINANCING SOURCES			33,784	325,591	333,591	333,591	887.42
Totals for dept 0000 - NON DEPARTMENTAL		845,408	1,147,117	1,450,361	1,458,361	1,458,361	27.13
TOTAL ESTIMATED REVENUES		845,408	1,147,117	1,450,361	1,458,361	1,458,361	27.13
APPROPRIATIONS							
Dept 0000 - NON DEPARTMENTAL							
CAPITAL OUTLAYS							
540.0000.54.2000.26701	CAPITAL OUTLAYS - MACH & EQUIPMEN			300,000	300,000	300,000	
CAPITAL OUTLAYS				300,000	300,000	300,000	
OTHER COSTS							
540.0000.57.9000	CONTINGENCIES		40,000	20,000	20,000	20,000	(50.00)
OTHER COSTS			40,000	20,000	20,000	20,000	(50.00)
Totals for dept 0000 - NON DEPARTMENTAL			40,000	320,000	320,000	320,000	700.00
Dept 4500 - SOLID WASTE AND RECYCLING							
PERSONAL SERVICES AND EMPLOYEE BENEFITS							
540.4500.51.1100	SALARIES AND WAGES	227,308	386,575	330,787	330,787	330,787	(14.43)
FOOTNOTE AMOUNTS:				440,000	440,000	440,000	
FY24/25 FULL STAFF = \$400K + 3% COLA + 7% PERFORMANCE							
540.4500.51.1300	OVERTIME	9,507	14,000	16,000	16,000	16,000	14.29
540.4500.51.2100	GROUP INSURANCE	78,949	116,925	144,114	144,114	144,114	23.25
540.4500.51.2200	FICA CONTRIBUTIONS	16,967	29,573	24,644	24,644	24,644	(16.67)
540.4500.51.2400	RETIREMENT CONTRIBUTIONS	26,372	22,000	36,219	36,219	36,219	64.63
540.4500.51.2700	WORKERS COMPENSATION	9,768	15,500	20,123	20,123	20,123	29.83
PERSONAL SERVICES AND EMPLOYEE BENEFITS		368,871	584,573	571,887	571,887	571,887	(2.17)
PURCHASED/CONTRACTED SERVICES							
540.4500.52.1000	PROFESSIONAL/TECHNICAL SERVICES	869	5,000	2,000	2,000	2,000	(60.00)
540.4500.52.2200	REPAIRS AND MAINTENANCE	31,857	40,000	40,000	48,000	48,000	20.00
FOOTNOTE AMOUNTS:				8,000	8,000	8,000	
540.4500.52.2300	CAN TIPPER REPLACEMENT						
540.4500.52.2300	RENTALS	35,966	37,284	62,000	62,000	62,000	66.29
FOOTNOTE AMOUNTS:				55,000			
ISUZU TRUCK LEASE							
FOOTNOTE AMOUNTS:				7,000			
ROLL OFFS + MISCELLANEOUS RENTALS							

BUDGET REPORT FOR CITY OF DAHLONEGA
Fund: 540 SOLID WASTE ENTERPRISE FUND

		Calculations as of 06/30/2025					
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE
APPROPRIATIONS							
Dept 4500 - SOLID WASTE AND RECYCLING							
PURCHASED/CONTRACTED SERVICES							
GL # FOOTNOTE TOTAL:				62,000			
540.4500.52.3200	COMMUNICATIONS	1,351	3,000	3,000	3,000	3,000	
540.4500.52.3300	ADVERTISING		500	200	200	200	(60.00)
540.4500.52.3700	EDUCATION AND TRAINING	2,912	3,500	6,000	6,000	6,000	71.43
FOOTNOTE AMOUNTS:				6,000			
CDL ETC...							
540.4500.52.3930	DISPOSAL SERVICES	142,933	240,000	230,000	230,000	230,000	(4.17)
540.4500.53.1600	SMALL EQUIPMENT	513	1,200	1,000	1,000	1,000	(16.67)
PURCHASED/CONTRACTED SERVICES		216,401	330,484	344,200	352,200	352,200	6.57
SUPPLIES							
540.4500.53.1100	GENERAL SUPPLIES AND MATERIALS	27,132	100,000	80,000	80,000	80,000	(20.00)
FOOTNOTE AMOUNTS:				20,000			
CANS & DUMPSTERS							
FOOTNOTE AMOUNTS:				60,000			
CAN TIPPER; UNIFORMS, R&M, SAFETY SUPPLIES;							
GL # FOOTNOTE TOTAL:				80,000			
540.4500.53.1230	ELECTRICITY	341	700	700	700	700	
540.4500.53.1270	MOTOR FUEL	17,734	30,000	30,000	30,000	30,000	
540.4500.53.1650	SAFETY SUPPLIES	1,263	2,000	2,000	2,000	2,000	
SUPPLIES		46,470	132,700	112,700	112,700	112,700	(15.07)
INTERFUND CHARGES							
540.4500.55.1100	INDIRECT COST ALLOCATIONS	44,520	59,360	101,574	101,574	101,574	71.12
INTERFUND CHARGES		44,520	59,360	101,574	101,574	101,574	71.12
Totals for dept 4500 - SOLID WASTE AND RECYCLING		676,262	1,107,117	1,130,361	1,138,361	1,138,361	2.82
TOTAL APPROPRIATIONS		676,262	1,147,117	1,450,361	1,458,361	1,458,361	27.13
NET OF REVENUES/APPROPRIATIONS - FUND 540		169,146					
BEGINNING FUND BALANCE		1,409,815	1,409,815	1,578,961	1,578,961	1,578,961	
ENDING FUND BALANCE		1,578,961	1,409,815	1,578,961	1,578,961	1,578,961	

Fund 540

Overview

Fund 540 is the Solid Waste/Sanitation Fund. The enterprise fund is expected to yield \$1.1 million dollars in fees, charges for services, and interest.

With increased use of the downtown area by visitors and events, this department works seven days a week. Many days the supervisor drives a truck to keep the operation going due to the limited staff allocated for this operation.

FY26 Budget

In FY2026, this fund is expected to generate \$1.1 million dollars in fees, charges for services, and interest. The capital requests in FY26 are a new large solid waste truck and replacement of a can tipper on the second truck.

Supporting Documents

Budget Printout

Fund 560

Overview

Fund 560 is the Stormwater Utility Fund which was established in 2020. The City, in response to, and preparation for federal mandates regarding stormwater management, proactively created this utility. It is funded by a fee based on improved property in the city, sales tax, interest earnings, and intergovernmental revenues.

The City's ordinance allows property owners to seek credits to offset a portion of their monthly charges. The first round of approved credits is nearing expiration and staff began the process of auditing parcels for any changes last year. Staff monitors changes to parcels and adjusts accounts as needed. Staff will notify customers of the expiration of the credits so they can reapply if they choose.

FY26 Budget

In FY2026, it is projected that we will receive \$550k in charges/fees, interest earnings, and intergovernmental revenues. Staff have requested two projects for FY26. Those projects are completion of Martin St. culvert and Arcadia Street stormwater. These projects are within the earnings for this fund.

Supporting Documents

Budget Printout

BUDGET REPORT FOR CITY OF DAHLONEGA
Fund: 560 STORMWATER ENTERPRISE FUND

		Calculations as of 06/30/2025					
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 06/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET	2025-26 CITY MANAGER % CHANGE
ESTIMATED REVENUES							
Dept 0000 - NON DEPARTMENTAL							
CHARGES FOR SERVICES							
560.0000.34.4260	STORMWATER UTILITY CHARGES	268,715	353,169	348,000	348,000	348,000	(1.46)
560.0000.34.6950	LATE PAYMENT PENALTIES AND FEES	1,411	1,000	1,000	1,000	1,000	
CHARGES FOR SERVICES		270,126	354,169	349,000	349,000	349,000	(1.46)
INVESTMENT INCOME							
560.0000.36.1000	INTEREST REVENUES	17,613	7,000	15,000	15,000	15,000	114.29
INVESTMENT INCOME		17,613	7,000	15,000	15,000	15,000	114.29
OTHER FINANCING SOURCES							
560.0000.39.1320	TRANSFERS IN - SPLOST	233,415	311,220	186,000	186,000	186,000	(40.24)
560.0000.39.9200	APPROPRIATED NET ASSETS		1,554,902	473,857	473,857	473,857	(69.52)
OTHER FINANCING SOURCES		233,415	1,866,122	659,857	659,857	659,857	(64.64)
Totals for dept 0000 - NON DEPARTMENTAL		521,154	2,227,291	1,023,857	1,023,857	1,023,857	(54.03)
TOTAL ESTIMATED REVENUES		521,154	2,227,291	1,023,857	1,023,857	1,023,857	(54.03)
APPROPRIATIONS							
Dept 0000 - NON DEPARTMENTAL							
CAPITAL OUTLAYS							
560.0000.54.1400.21610	CAPITAL OUTLAYS - INFRASTRUCTURE	36,171					
560.0000.54.1400.21802	CAPITAL OUTLAYS - INFRASTRUCTURE			250,000	250,000	250,000	
560.0000.54.1400.24803	CAPITAL OUTLAYS - INFRASTRUCTURE		1,000,000				(100.00)
560.0000.54.1400.25801	CAPITAL OUTLAYS - INFRASTRUCTURE		452,000				(100.00)
560.0000.54.1400.25802	CAPITAL OUTLAYS - INFRASTRUCTURE		45,000				(100.00)
560.0000.54.1400.25803	CAPITAL OUTLAYS - INFRASTRUCTURE		140,000	160,000	160,000	160,000	14.29
CAPITAL OUTLAYS		36,171	1,637,000	410,000	410,000	410,000	(74.95)
Totals for dept 0000 - NON DEPARTMENTAL		36,171	1,637,000	410,000	410,000	410,000	(74.95)
Dept 4910 - STORMWATER							
PERSONAL SERVICES AND EMPLOYEE BENEFITS							
560.4910.51.1100	SALARIES AND WAGES	46,446	80,857				(100.00)
560.4910.51.2100	GROUP INSURANCE	7,255	9,219				(100.00)
560.4910.51.2200	FICA CONTRIBUTIONS	3,459	5,086				(100.00)
560.4910.51.2700	WORKERS COMPENSATION	1,828	2,900				(100.00)
PERSONAL SERVICES AND EMPLOYEE BENEFITS		58,988	98,062				(100.00)
PURCHASED/CONTRACTED SERVICES							
560.4910.52.1000	PROFESSIONAL/TECHNICAL SERVICES	1,250	15,000	15,000	15,000	15,000	
560.4910.52.2200	REPAIRS AND MAINTENANCE		1,500	1,500	1,500	1,500	
560.4910.52.3300	ADVERTISING		500	500	500	500	
PURCHASED/CONTRACTED SERVICES		1,250	17,000	17,000	17,000	17,000	
SUPPLIES							
560.4910.53.1100	GENERAL SUPPLIES AND MATERIALS		1,000	1,500	1,500	1,500	50.00
560.4910.53.1650	SAFETY SUPPLIES	63					
SUPPLIES		63	1,000	1,500	1,500	1,500	50.00
INTERFUND CHARGES							
560.4910.55.1100	INDIRECT COST ALLOCATIONS	355,672	474,229	595,357	595,357	595,357	25.54
INTERFUND CHARGES		355,672	474,229	595,357	595,357	595,357	
Totals for dept 4910 - STORMWATER		415,973	590,291	613,857	613,857	613,857	

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BUDGET REPORT FOR CITY OF DAHLONEGA
Fund: 560 STORMWATER ENTERPRISE FUND

		Calculations as of 06/30/2025					
GL NUMBER	DESCRIPTION	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26
		ACTIVITY	ORIGINAL	DEPT REQUESTED	FINANCE	CITY MANAGER	CITY MANAGER
		THRU 06/30/25	BUDGET	BUDGET	BUDGET	BUDGET	% CHANGE
APPROPRIATIONS							
TOTAL APPROPRIATIONS		452,144	2,227,291	1,023,857	1,023,857	1,023,857	(54.03)
NET OF REVENUES/APPROPRIATIONS - FUND 560		69,010					
BEGINNING FUND BALANCE		2,677,862	2,677,862	2,746,872	2,746,872	2,746,872	
ENDING FUND BALANCE		2,746,872	2,677,862	2,746,872	2,746,872	2,746,872	



Ordinances and Resolutions

DATE: September 22, 2025
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 2025, establish a millage rate for tax year 2025, and authorize the County Tax Commissioner to bill and collect property tax on behalf of the City.

HISTORY/PAST ACTION:

In August of 2025, the Lumpkin County Tax Commissioner provided the property tax digest for tax year 2025 based on assessment values provided by the Lumpkin County Tax Assessor.

The calculated rollback rate for the 2025 tax digest is 3.701 mills.

To meet the revenue requirements, the 2025 millage rate of 3.701 is necessary. The required public hearing was held on September 15, 2025.

FINANCIAL IMPACT:

The total net taxes levied at 3.701 for 2025 are \$1,268,459.

RECOMMENDATION:

To approve the 2025 Tax Digest and fix the millage rate at 3.701.

SUGGESTED MOTIONS:

n/a

ATTACHMENTS:

Ordinance 2025-XX

PT 32 - Computation of Millage Rate Rollback

PT 38 – City Millage Rate Certification for Tax Year 2025

ORDINANCE 2025-08
2025 TAX DIGEST AND MILLAGE RATE

AN ORDINANCE BY THE CITY COUNCIL OF DAHLONEGA, GEORGIA, TO USE THE COUNTY ASSESSMENT FOR TAX YEAR 2025; ESTABLISH A MILLAGE RATE FOR TAX YEAR 2025; 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 City 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 August 25, 2025, the Lumpkin County Tax Commissioner provided the Property Tax Digest for tax year 2025 based on assessment values provided by the Lumpkin County Tax Assessor; and,

WHEREAS, an Annual Budget has been established for the City of Dahlonega for the Fiscal Year 2026; and,

WHEREAS, a specified amount of revenue for this Annual 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 2025 tax year.

NOW THEREFORE BE IT FURTHER ORDAINED that the Millage Rate for the City of Dahlonega, Georgia, for the tax year 2025 on property subject to Ad Valorem taxation by the City is hereby fixed at a total Millage Rate for tax year 2025 of 3.701. The tax bills shall reflect a City of Dahlonega Maintenance & Operations Millage Rate of 3.201 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 ____ DAY OF SEPTEMBER, 2025.

JoAnne Taylor, Mayor

Attest:

Rhonda Hansard, City Clerk

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2025

COUNTY: LUMPKIN	TAXING JURISDICTION: CITY OF DAHLONEGA
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ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

DESCRIPTION	2024 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2025 DIGEST
REAL	322,145,210	26,600,666	17,877,297	366,623,173
PERSONAL	26,109,403		(1,924,689)	24,184,714
MOTOR VEHICLES	735,950		(52,230)	683,720
MOBILE HOMES	47,460		(2,251)	45,209
TIMBER -100%			#VALUE!	
HEAVY DUTY EQUIP			0	
GROSS DIGEST	349,038,023	26,600,666	15,898,127	391,536,816
EXEMPTIONS	42,637,523	13,966,321	2,274,880	58,878,724
NET DIGEST	306,400,500	12,634,345	13,623,247	332,658,092
	(PYD)	(RVA)	(NAG)	(CYD)
2024 MILLAGE RATE:	3.847		2025 MILLAGE RATE:	

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2024 Net Digest	PYD	306,400,500	
Net Value Added-Reassessment of Existing Real Property	RVA	12,634,345	
Other Net Changes to Taxable Digest	NAG	13,623,247	
2025 Net Digest	CYD	332,658,092	(PYD+RVA+NAG)
2024 Millage Rate	PYM	3.847	PYM
Millage Equivalent of Reassessed Value Added	ME	0.146	(RVA/CYD) * PYM
Rollback Millage Rate for 2025	RR - ROLLBACK RATE	3.701	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2025 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	3.701
	2025 Millage Rate	3.701
	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 2025 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2025 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 2025 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 2025 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 2025

<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 Rhonda Hansard	PHONE NO. 706-864-6133	FAX 706-864-4837	EMAIL rhansard@dahlonega.gov		
OFFICE DAYS / HOURS		ARE TAXES BILLED AND COLLECTED BY THE () CITY OR () COUNTY TAX COMMISSIONER? LIST VENDOR, CONTACT PERSON AND PHONE NO.				
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	7.864	4.163	3.701		3.701
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:

Lumpkin

I hereby certify that the rates listed above are the official rates for the Districts indicated for Tax Year 2025

Date

Mayor or City Clerk



City Council Agenda Memo

DATE: 9/26/2025
TITLE: Utility Relocation Agreement with Georgia Power Company in the not to exceed amount of \$79,936.00 for PI # 0016629 SR 9/SR 60 from SR 60BU to CR 189/Wimpy Mill Road (Morrison Moore Pedestrian Bridge)
PRESENTED BY: Mark Buchanan, City Engineer
PRIORITY Select a Priority

AGENDA ITEM DESCRIPTION

Staff is seeking approval of the attached Utility Relocation Agreement received September 17, 2025, which details the commitments between Georgia Power Company (GPC) and the City for relocation of utility poles as discussed during the previously held Work Session and Special Called Meeting where staff sought and received approval to provide Easements to GPC for the relocation.

The Agreement more closely defines the required physical activities required of GPC and the compensation to them that is the City's responsibility.

HISTORY/PAST ACTION

See above description.

FINANCIAL IMPACT

The cost to move the poles is \$79,936, with the City being responsible for 90% of this amount (\$71,942). Currently there is sufficient budget to cover this cost; however, staff will work with GDOT's Transportation Alternatives Program in hopes of some amount of grant assistance.

RECOMMENDATION

Approve the Utility Relocation Agreement

SUGGESTED MOTIONS

Motion to approve the Utility Relocation Agreement with Georgia Power Company in the not to exceed amount of \$79,936.00 for PI # 0016629 SR 9/SR 60 from SR 60BU to CR 189/Wimpy Mill Road (Morrison Moore Pedestrian Bridge)

ATTACHMENTS

Utility Relocation Agreement from GPC



September 9, 2025

City of Dahlonega
Attn: Mark Buchanan, City Engineer & Public Works Director
465 Riley Rd
Dahlonega, GA 30533

Re: PI# 0016629 - SR 9/SR 60 from SR 60BU to CR 189/Wimpy Mill Rd (“Project”)

Dear Ms. Buchanan:

Please find enclosed a Relocation Agreement with respect to the above-referenced project. As you will note in the Relocation Agreement, the total estimated cost for the relocation of the distribution facilities associated with the Project is \$79,936.00 (the “Payment Amount”). In accordance with the Franchise Agreement and any amendments thereto between Georgia Power Company and the City, the City must bear ninety percent (90%) of the estimated cost of relocation of any distribution facilities not located within the streets, alleys and /or public places of the City (“City Property”) or not otherwise eligible for relocation at Georgia Power’s expense per the Franchise Agreement.

Georgia Power will relocate at its expense any distribution facilities associated with the Project that are located on City Property or are otherwise eligible for relocation at Georgia Power’s expense per the Franchise Agreement. If you believe the City is eligible for such relocation at Georgia Power’s expense, you must provide evidence that the City owns the property within which Georgia Power’s distribution facilities are located. Such evidence may include real property deeds, condemnation records or evidence of acceptance of express dedication.

Both the total estimated cost for relocation and the Payment Amount are valid only for a period of one (1) year following the date set forth on the enclosed estimate. Further, Georgia Power will not commence any work unless, prior to the date that is one (1) year following the date set forth on the enclosed estimate, the City executes and returns the enclosed Relocation Agreement, makes payment to Georgia Power of the Payment Amount, and authorizes commencement of the work.

If you have any questions, please contact Stephen Burroughs at 470-895-3122.

Sincerely,

A handwritten signature in cursive script that reads "Jalexis Susana".

Jalexis Susana
X2jsusan@southernco.com

Please sign the agreement and send the electronic copy to the email address below:

Jalexis Susana (x2jsusan@southernco.com)

After the agreement has been executed by Georgia Power Company, we will email a copy to you for your records.

Please remit any payments to the address below:

Georgia Power Company

96 Annex

Atlanta, GA 30396-0001

(Attn: Salanda Westry)

Please reference the invoice and or PI# number on the check.

UTILITY RELOCATION AGREEMENT

PROJECT NAME: SR 9/SR 60 from SR 60BU to CR 189/Wimpy Mill Rd

PROJECT NUMBER: 0016629

GDOT PROJECT NUMBER: _____

THIS AGREEMENT is made and entered into as of the ____ day of _____, 20__, by and between **CITY of DAHLONEGA** State of Georgia (hereinafter referred to as the "City"), and **GEORGIA POWER COMPANY** (hereinafter referred to as the "Company"). This Agreement may refer to either City or Company, or both, as a "Party" or "Parties."

WITNESSETH:

WHEREAS, the City proposes under the above written Project to construct SR 9/SR 60 from SR 60BU to CR 189/Wimpy Mill Rd (hereinafter referred to as the "Project"); and

WHEREAS, due to the construction of the Project, it will become necessary for the Company to remove, relocate or make certain adjustments to the Company's existing facilities (such facilities, including but not limited to overhead and underground electric transmission, distribution and communication lines, towers, frames, poles, facilities, wires, transformers, service pedestals, apparatus, manholes, conduits, fixtures, appliances, cables, protective wires and devices all being hereinafter referred to collectively as the "Facilities" or individually as the "Facility"); and

WHEREAS, the Company, as hereinafter provided, may assert that it has certain property interests and rights and utilized such property interests and rights for the placement of its Facilities prior in time to City's acquisition of the road right(s)-of-way, all as involved in said Project; and

NOW, THEREFORE, in consideration of the promises and the mutual covenants of the Parties hereinafter set forth and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the Parties, the Parties agree as follows:

Section 1 **THE WORK**

1.1 **Company Facilities**

Company, with its regular construction or maintenance crews and personnel, at its standard schedule of wages and working hours (as may be applicable from time to time during the term of this Agreement), and working in accordance with the terms of its agreements with such employees, will remove, relocate or make adjustments to its Facilities in accordance with the scope of work and Estimate (defined below) attached hereto as Exhibit "A" and incorporated herein by reference (the "Work"). Company shall make all technical decisions concerning the Work and may elect to contract any portion of the Work.

1.2 **Road Right-of-Way**

Prior to Company commencing the Work, City will provide written assurances to Company that it has acquired the necessary new road right-of-way (including information on the property rights acquired).

1.3 **Traffic Control**

Company shall make a reasonable effort to provide signing and other traffic control measures during the Work, in accordance with PART VI of the U. S. Department of Transportation Manual on Uniform Traffic Control Devices, current edition, all at the expense of the City.

Section 2 **COSTS AND PAYMENT**

2.1 **Compensable Property Interests**

Company shall perform the Work in accordance with the estimate attached hereto as Exhibit "A" and incorporated herein by reference (the "Total Estimate"). The total amount of the Total Estimate is SEVENTY NINE THOUSAND NINE HUNDRED THIRTY-SIX Dollars (\$79,936.00). The amount of the Total Estimate that corresponds to Company's claim that it has compensable property interests with respect to the Project (the "Reimbursement Claim") is SEVENTY ONE THOUSAND NINE HUNDRED FORTY-TWO Dollars (\$71,942.00), otherwise reflected as **NINETY percent (90%)** of the Total Estimate. The Reimbursement Claim is limited to: (a) the costs of removing, relocating or adjusting those Facilities which are physically in place and in conflict with the proposed construction and/or maintenance; (b) where replacement is necessary, the costs of replacement in kind, and any improvements or betterments made necessary by the proposed construction and/or maintenance; and (c) the costs incurred in acquiring additional easements or private rights-of-way, including without limitation easements for lines, access, tree trimming, guy wires, anchors and other devices, appliances and other equipment, and any and all other such easements and property rights as may be reasonably necessary for the Company's installation, operation and maintenance of its Facilities (collectively, the "Relocation Costs").

The cost of any improvements or betterments that are not made necessary by the proposed construction or maintenance shall not be subject to the percentage split contemplated above. Such costs shall be paid as follows: (a) the costs of any improvements or betterments of a Facility being made solely at Company's option (and not being made necessary by the proposed construction and/or maintenance) shall be fully paid by Company; and (b) the costs of any improvements or betterments of a Facility being made solely at City's request (and not being made necessary by the proposed construction and/or maintenance) shall be fully paid by City.

Upon completion by Company of the Work and subject to determination of Company's Prior Rights Claim in accordance with Sections 3 and 4 below, City will pay Company a sum equal to the lesser of (a) SEVENTY ONE THOUSAND NINE HUNDRED FORTY-TWO Dollars (\$71,942.00), otherwise reflected as **NINETY percent (90%)** of the Total Estimate and representing the aforementioned Reimbursement Claim, or (b) the corresponding percentage of actual Relocation Costs representing Company's compensable property interests with respect to the Project. City will also pay Company for the costs of any improvements or betterments of a

Facility being made solely at City's request and not being made necessary by the proposed construction and/or maintenance.

2.2 Progress Payments

If Company chooses to submit invoices for progress payments, City will pay same within thirty (30) days from receipt of the invoice, subject to Verification (as defined below) thereof by the City. Upon completion of the Work, Company shall submit a final bill to City and City shall make a final payment within thirty (30) days from receipt of the final bill, subject to Verification thereof by the City.

2.3 Change in Scope

In the event there is a change in the Project, including without limitation a change in scope, design, plans, service, property interests to be acquired, engineering or costs, due to either (a) events or circumstances beyond Company's reasonable control, or (b) City's request, the Parties will negotiate in good faith a mutually acceptable agreement or amendment to this Agreement, in writing, to address such change and any increase in costs above those set forth in the Estimate.

Section 3 DETERMINATION OF COMPENSABLE PROPERTY INTEREST

3.1 If Company determines it has compensable property interests with respect to the Project, Company will submit a Reimbursement Claim. The Parties agree that they will in good faith share non-privileged information with each other related to the issue of prior rights for the Project. If City determines that Company's evidence is insufficient to make a determination as to Company's compensable property interests and the percentage of the Relocation Costs to be paid by Company based upon such compensable property interests, City will provide Company with a written basis for such insufficiency and request that Company provide additional information. City will make a determination as to any asserted Reimbursement Claim before the earlier of: (a) the date that is thirty (30) days after receipt of the Reimbursement Claim; and (b) the date on which Company needs to commence the Work in order to prevent a Project delay (the "Commencement Date").

3.2 In the event that a determination cannot reasonably be made prior to the Commencement Date, provided that City certifies in writing to Company that the Project is time-sensitive due to construction scheduling with the possibility of damages for delay, safety concerns, or critical funding deadlines, Company will commence the Work without a written determination having been made. In such case, the Party's rights, claims and defenses with regard to the issue of compensable property interests and prior rights will not be waived or affected in any manner. If City does not thereafter make a determination regarding the Reimbursement Claim within six (6) months from the date of City's receipt of same, the Reimbursement Claim will be deemed approved by City.

Section 4 **DISPUTE RESOLUTION**

4.1 **Disagreement**

If Company disagrees with City's determination with regard to the Reimbursement Claim and the Parties are unable to settle the issue through informal negotiations, then, at the request of either Party, the Parties agree to escalate the matter pursuant to Section 4.2 below.

4.2 **Dispute Notice**

Except as otherwise set forth in this Agreement, any controversy or claim arising out of or relating to this Agreement, or the breach thereof, will be settled: (a) first, by good faith efforts to reach mutual agreement of the Parties; and (b) second, if mutual agreement is not reached within thirty (30) calendar days of a written request by a Party to resolve the controversy or claim (the "Dispute Notice"), each of the Parties will appoint a designated representative who has authority to settle the dispute (or who has authority to recommend to the governing body of such Party a settlement of the dispute) and who is at a higher level of management than the persons with direct responsibility for administration of this Agreement. The designated representatives will meet as often as they reasonably deem necessary in order to discuss the dispute and negotiate in good faith in an effort to resolve such dispute. The specific format for such discussions will be left to the discretion of the designated representatives, provided, however, that all reasonable requests for relevant information made by one Party to the other Party will be honored if such information is reasonably available. If within sixty (60) days after issuance of a Dispute Notice (a) the Parties are unable to resolve issues related to the dispute, or (b) City fails to approve any tentative agreement reached, the Parties agree to participate in confidential, non-binding mediation pursuant to Section 4.3 below, it being understood, however, that nothing herein will diminish or relieve either Party of its rights or obligations under this Section 4.

4.3 **Mediation**

If the Parties are unable to resolve a dispute through informal negotiations or pursuant to Section 4.2, the Parties agree to participate in confidential, non-binding mediation by an impartial, third party mediator mutually agreed upon by the Parties, at a mutually convenient location. The Parties agree that a potential mediator's experience in prior rights and real estate law will be relevant factors in selecting a mediator. In the event the Parties are unable to agree on a third party mediator within ninety (90) days of issuance of the Dispute Notice, each Party shall designate a mediation representative, and the two mediator representatives shall in good faith select a third party mediator. Each Party shall be responsible for its own attorneys' fees and expenses and for providing its own information and documentation applicable to the dispute to the mediator. All other agreed upon costs of the mediation will be apportioned equally to each Party. Any dispute not resolved by negotiation, escalation or mediation may then be submitted to a court of competent jurisdiction, and either Party may invoke any remedies at law or in equity. Nothing contained herein, however, will preclude the Parties from first seeking temporary injunctive or other equitable relief. The Parties agree that any statute of limitations, equity or other time-based periods shall be tolled as of and from the date of the Dispute Notice until a complaint, if any, is filed.

Section 5 **VERIFICATION**

5.1 **Material Discrepancy**

For purposes of this Section 5, “Verification” means that City has reasonably determined that there is a material discrepancy between Company’s invoiced charges and City’s calculation of charges owed, which invoiced charges are subject to a bona fide dispute; provided, however, City agrees to provide the Company with written notice, including supporting documentation, illustrating the basis for such bona fide dispute, within sixty (60) days of receipt of the invoice in dispute. Should City fail to provide such documentation within the specified time period, City must pay the disputed amount. City must pay any undisputed portion of the invoice total within thirty (30) days after its receipt of the invoice. City must pay any disputed portion of the invoice total within thirty (30) days of the date the dispute is resolved, to the extent the dispute is resolved in favor of Company.

5.2 **Audit**

At any time within thirty-six (36) months after the date of final payment, City, at its sole expense, may audit the non-privileged cost records, support documentation and accounts of Company pertaining to this Project to solely assess the accuracy of the invoices submitted by Company and notify Company of any amount of any unallowable expenditure made in the final payment under this Agreement, or, if no unallowable expenditure is found, notify Company of that fact in writing. Any such audit will be conducted by representatives of City or, if applicable, the Georgia Department of Transportation or the Federal Highway Administration, after reasonable advance written notice to Company and during regular business hours at the offices of Company in a manner that does not unreasonably interfere with Company’s business activities and subject to Company’s reasonable security requirements. As a prerequisite to conducting such audit, City or, if applicable, the Georgia Department of Transportation or the Federal Highway Administration, will sign Company’s Nondisclosure Agreement. Company may redact from its records provided to City information that is confidential and irrelevant to the purposes of the audit. Company will reasonably cooperate in any such audit, providing access to Company records that are reasonably necessary to enable City to test the accuracy of the invoices to which the audit pertains, provided that City or, if applicable, the Georgia Department of Transportation or the Federal Highway Administration, may only review, but not copy, such records. If Company agrees with the audit results and does not pay any such bill within ninety (90) days of receipt of the bill from City (based on the mutually agreed upon audit results), City may set off the amount of such bill against the amounts owed Company on any then-current contract between Company and City. If, following the audit, the Parties are unable to resolve any dispute concerning the results of the audit through informal negotiation, the provisions of Sections 4.2 and 4.3 will govern the resolution of the dispute. City may not perform an audit pursuant to this Agreement more frequently than once per calendar year and may not conduct audits twice within any six (6) months.

Section 6 **CITY AS PARTY**

City acknowledges that this Agreement is “proprietary” in nature under applicable Georgia law, as permitted by O.C.G.A. § 36-60-13(j), and not “governmental” or “legislative,” as prohibited by O.C.G.A. § 36-30-3(a). City further represents and warrants that this Agreement will comply with all applicable laws concerning City actions and approvals and execution of binding agreements. City covenants to undertake all actions necessary to bind City.

Section 7 **COMMENCEMENT AND TERMINATION CONDITIONS**

Company is not obligated to commence the Work until Parties agree on the removal, relocation and/or adjustment to Company’s facilities required by the Project. If City fails to authorize commencement of the Work by September 9, 2026, Company will have no obligation to begin the Work and may terminate this Agreement without penalty by providing City with notice in writing. If City fails to sign and return this Agreement to Company by September 9, 2026, any offer made by Company pursuant to the Agreement is automatically revoked and the agreement is void and of no effect.

Section 8 **MISCELLANEOUS PROVISIONS**

Duplicate originals of this Agreement will be executed, each of which will be deemed an original but both of which together will constitute one and the same instrument. This Agreement may be modified only by an amendment executed in writing by a duly authorized representative for each Party. This Agreement contains the entire agreement of the Parties, and all prior oral agreements are superseded and integrated into this Agreement. This Agreement will be governed by and construed in accordance with the laws of the State of Georgia. This Agreement shall accrue to the benefit of and be binding upon the successors and assigns of the Parties. The Parties agree that this Agreement shall be deemed to have been executed in Georgia.

[SIGNATURES ON THE FOLLOWING PAGE]

IN WITNESS WHEREOF, the Parties have executed this Contract in four (4) counterparts, each of which shall be deemed an original in the year and day first above mentioned.

ATTEST:

City of DAHLONEGA, GEORGIA

By: _____

By: _____

Title: _____

Mayor

Witness: _____

(SEAL)

Notary: _____
(SEAL)

Approved as to Form by:

**City of Dahlonega Department of
Transportation**

ATTEST:

GEORGIA POWER COMPANY

By: _____

By: _____

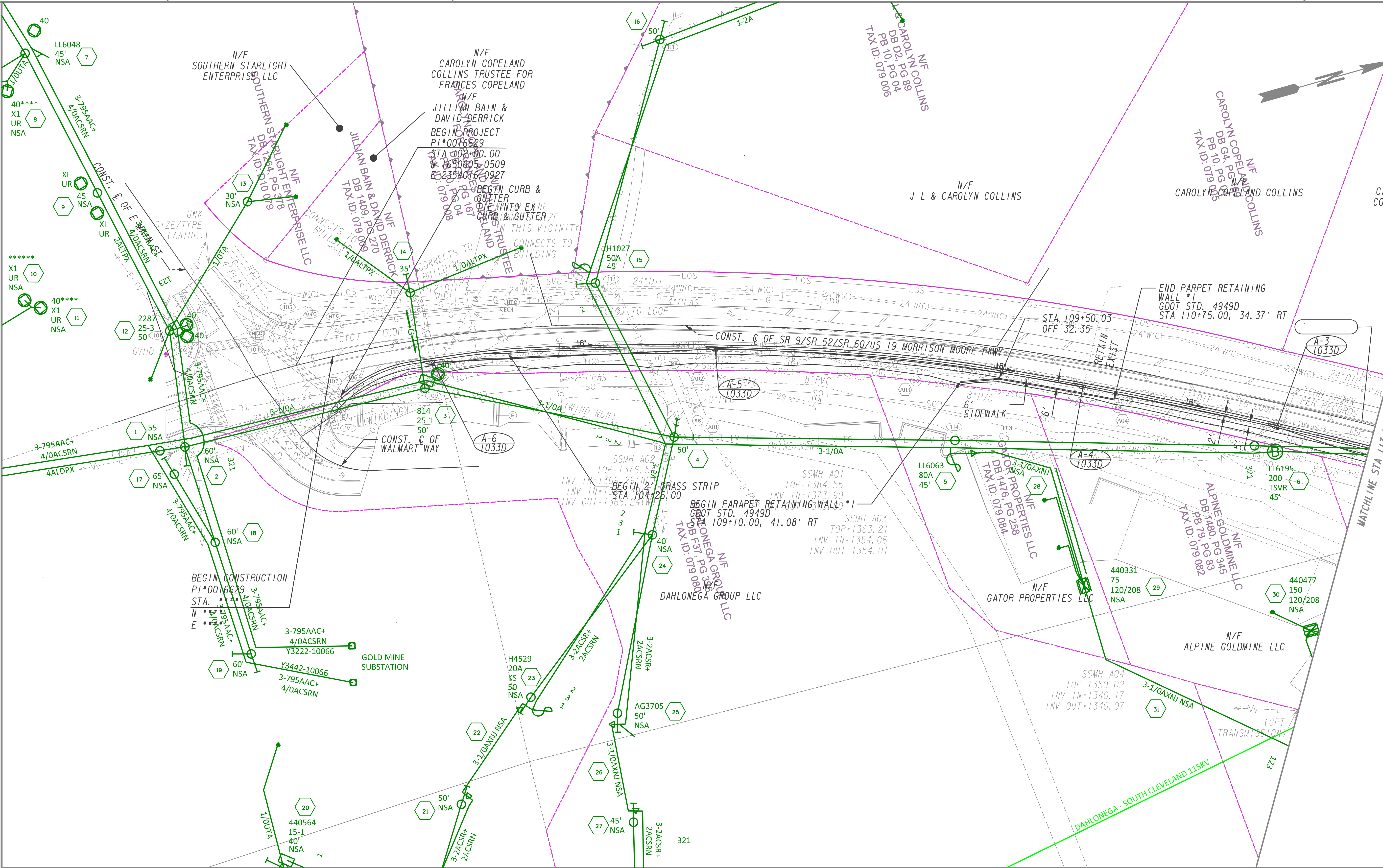
Title: _____

Date: _____

Witness: _____

Notary: _____
(SEAL)

[Give proper title of each person executing Agreement. Attach seal as required.]



PROPERTY AND EXISTING R/W LINE
REQUIRED R/W LINE
CONSTRUCTION LIMITS
EASEMENT FOR CONSTR
& MAINTENANCE OF SLOPES
EASEMENT FOR CONSTR OF SLOPES
EASEMENT FOR CONSTR OF DRIVES

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BEGIN LIMIT OF ACCESS.....BLA
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LIMIT OF ACCESS
REQ'D R/W & LIMIT OF ACCESS
ORANGE BARRIER FENCE
ESA - ENV. SENSITIVE AREA
(SEE ERIT TABLE)

wood.

SCALE IN FEET
0 50 100 200

REVISION DATES

UTILITY PLANS
SR 9/ SR 60/ US 19/ MORRISON MOORE PKWY
(FROM SR 60 BUS. TO CR 189/WIMPY MILL RD)
PED. BRIDGE & SIDEWALK IMPROVEMENTS

CHECKED:
BACKCHECKED:
VERIFIED:

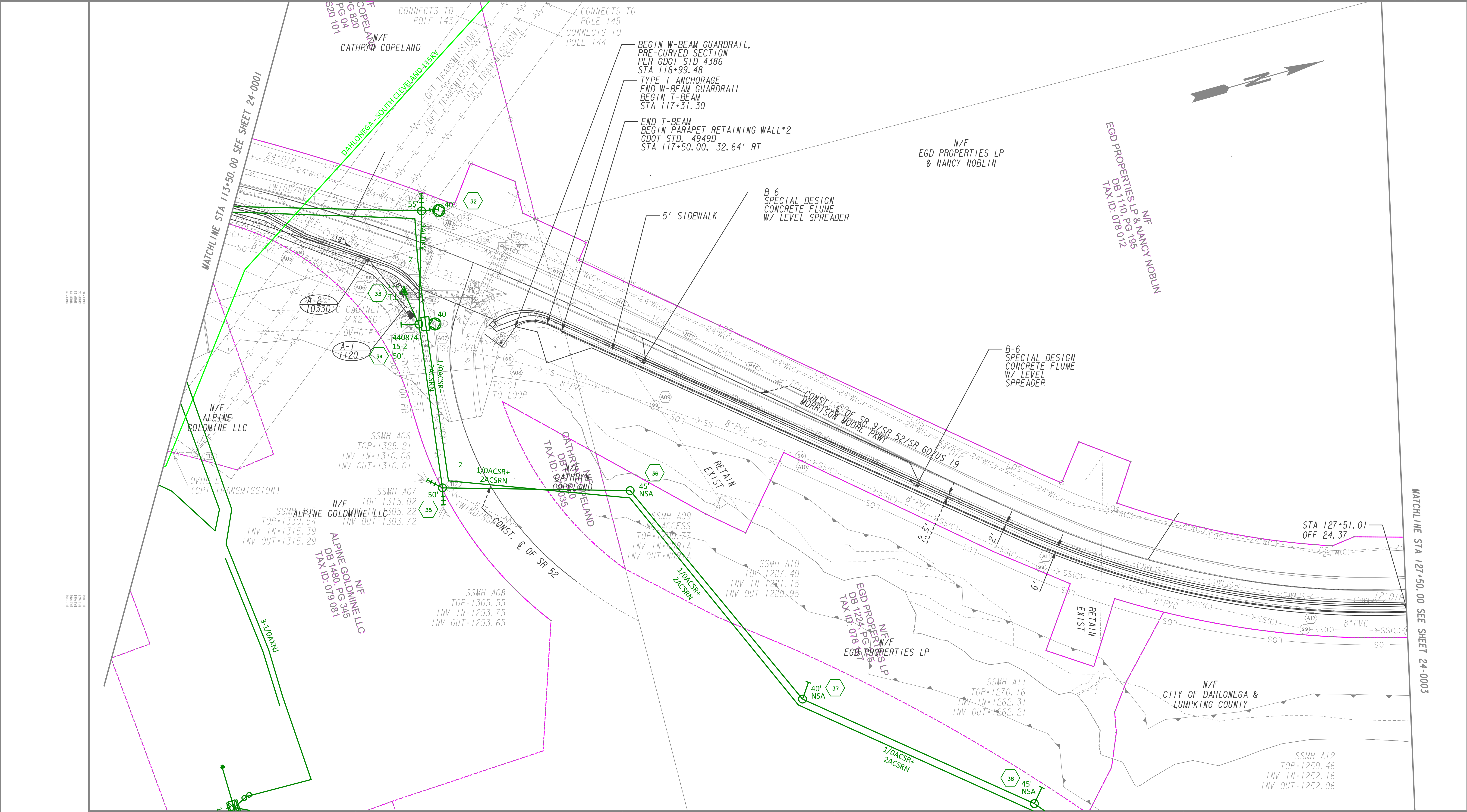
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DRAWING No.
24- 0001

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- Page 103 -



PROPERTY AND EXISTING R/W LINE
REQUIRED R/W LINE
CONSTRUCTION LIMITS
EASEMENT FOR CONSTR
& MAINTENANCE OF SLOPES
EASEMENT FOR CONSTR OF SLOPES
EASEMENT FOR CONSTR OF DRIVES

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BEGIN LIMIT OF ACCESS.....BLA
END LIMIT OF ACCESS.....ELA
LIMIT OF ACCESS
REQ'D R/W & LIMIT OF ACCESS
ORANGE BARRIER FENCE
ESA - ENV. SENSITIVE AREA
(SEE ERIT TABLE)

wood.

SCALE IN FEET
0 50 100 200

REVISION DATES

UTILITY PLANS
SR 9/ SR 60/ US 19/ MORRISON MOORE PKWY
(FROM SR 60 BUS. TO CR 189/WIMPY MILL RD)
PED. BRIDGE & SIDEWALK IMPROVEMENTS

CHECKED:	DATE:	DRAWING No.
BACKCHECKED:	DATE:	
CORRECTED:	DATE:	
VERIFIED:	DATE:	

24- 0002

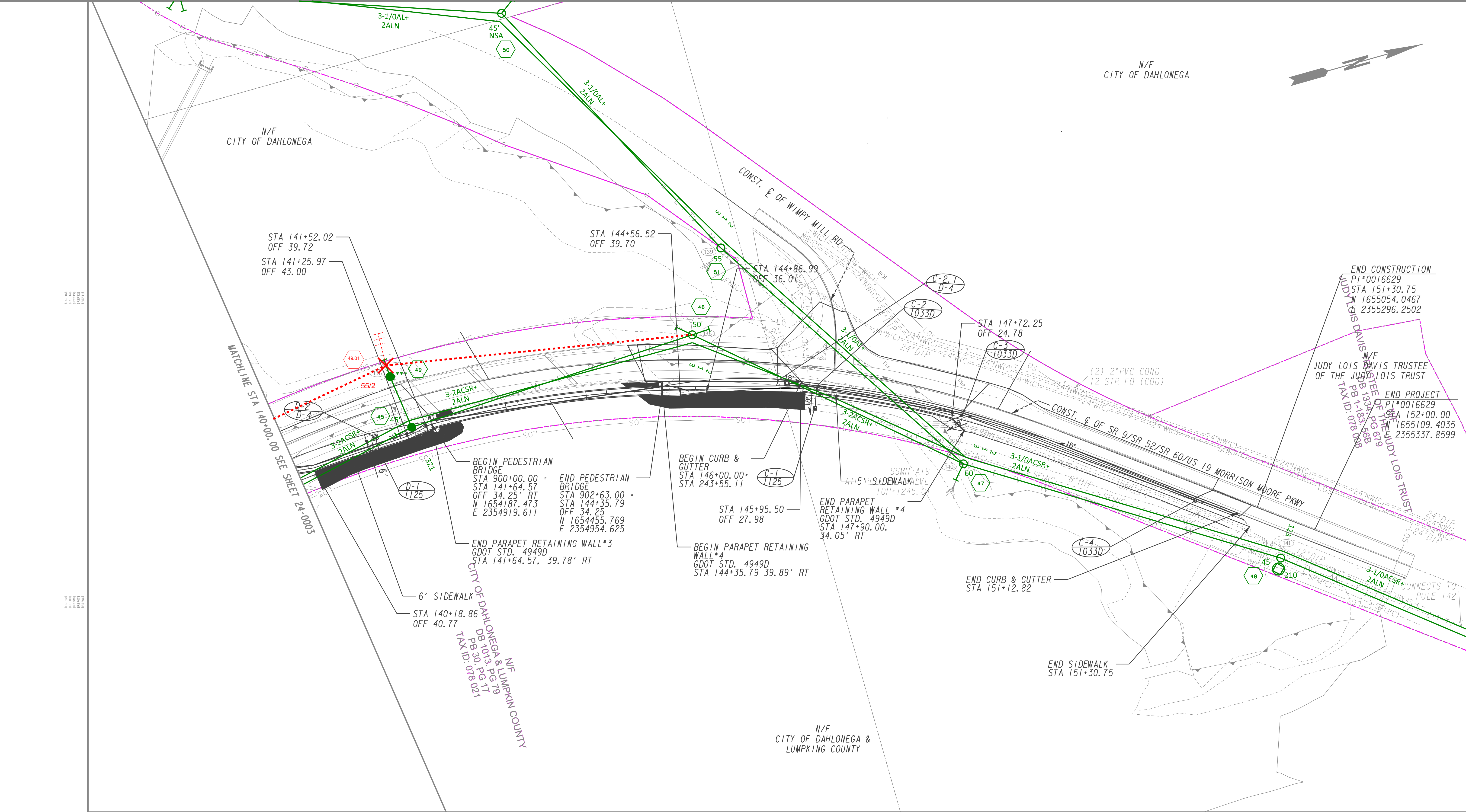
GPLN-CE

08/27/18
08/27/18
08/27/18
08/27/18

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24- 0003



PROPERTY AND EXISTING R/W LINE
REQUIRED R/W LINE
CONSTRUCTION LIMITS
EASEMENT FOR CONSTR
& MAINTENANCE OF SLOPES
EASEMENT FOR CONSTR OF SLOPES
EASEMENT FOR CONSTR OF DRIVES

---E---

---C---F---

BEGIN LIMIT OF ACCESS.....BLA
END LIMIT OF ACCESS.....ELA
LIMIT OF ACCESS
REQ'D R/W & LIMIT OF ACCESS
ORANGE BARRIER FENCE
ESA - ENV. SENSITIVE AREA
(SEE ERIT TABLE)

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wood.

SCALE IN FEET
0 50 100 200

REVISION DATES

UTILITY PLANS
SR 9/ SR 60/ US 19/ MORRISON MOORE PKWY
(FROM SR 60 BUS. TO CR 189/WIMPY MILL RD)
PED. BRIDGE & SIDEWALK IMPROVEMENTS

CHECKED:
BACKCHECKED:
CORRECTED:
VERIFIED:

DATE:
DATE:
DATE:
DATE:

DRAWING No.
24- 0004

GPLN-CE

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