



CITY OF DAHLONEGA
City Manager's Budget Workshop Agenda
June 24, 2026, 5:00 PM
Gary McCullough Chambers, Dahlongega City Hall

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

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

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

CALL TO ORDER

CITY MANAGER PRESENTATION AND REVIEW OF PROPOSED FISCAL YEAR 2027 BUDGET

1. Budget Work Shop Day 2 Material
Allison Martin, City Manager

ADJOURNMENT

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

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.

FY27 Budget

The FY27 budget accounts for a GIS position, Finance Director, and the addition of two police officers and promotions. There is a 3% COLA for employees. The manager is requesting council also consider a merit raise for employees. There are funds for professional services needed for special projects in FY27 to include a compensation study.

Supporting Documents

Budget Printout

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 09/30/26	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 FINANCE BUDGET	2026-27 CITY MANAGER BUDGET
ESTIMATED REVENUES						
Dept 0000 - NON DEPARTMENTAL						
GENERAL PROPERTY TAXES						
100.0000.31.1100	PROPERTY TAX - REAL & PERSONAL	1,103,321	1,227,418	1,227,418		
100.0000.31.1200	PROPERTY TAX - PRIOR YEAR	16,033	10,000	10,000		
100.0000.31.1310	PROPERTY TAX - MOTOR VEHICLE	1,790	3,600	3,600		
100.0000.31.1315	MOTOR VEHICLE TAVT	93,702	86,000	90,000		
100.0000.31.1316	ALTERNATIVE AD VALOREM TAX (AAVT)	933	1,200	1,200		
100.0000.31.1320	PROPERTY TAX - MOBILE HOME	193	150	150		
100.0000.31.1600	REAL ESTATE TRANSFER TAXES (INTAN	36,539	40,000	40,000		
	GENERAL PROPERTY TAXES	1,252,511	1,368,368	1,372,368		
FRANCHISE TAXES						
100.0000.31.1710	FRANCHISE TAXES - ELECTRIC	611,442	576,098	600,000		
100.0000.31.1730	FRANCHISE TAXES - GAS	84,124	39,251	70,000		
100.0000.31.1750	FRANCHISE TAXES - CABLE TV	6,488		5,000		
100.0000.31.1760	FRANCHISE TAXES - TELEPHONE	5,048	20,000	5,000		
	FRANCHISE TAXES	707,102	635,349	680,000		
GENERAL SALES AND USE TAXES						
100.0000.31.3100	LOST (LOCAL OPTION SALES TAXES)	1,053,978	1,712,000	1,712,000		
	GENERAL SALES AND USE TAXES	1,053,978	1,712,000	1,712,000		
SELECTIVE SALES AND USE TAXES						
100.0000.31.4200	ALCOHOLIC BEVERAGE EXCISE TAXES	168,117	170,000	200,000		
100.0000.31.4500	ENERGY EXCISE TAXES	5,486	8,500	6,000		
	SELECTIVE SALES AND USE TAXES	173,603	178,500	206,000		
BUSINESS TAXES						
100.0000.31.6100	BUSINESS AND OCCUPATION TAXES	102,625	115,000	115,000		
100.0000.31.6200	INSURANCE PREMIUM TAXES	818,606	718,039	718,039		
100.0000.31.6300	FINANCIAL INSTITUTIONS TAXES	71,085	62,000	62,000		
	BUSINESS TAXES	992,316	895,039	895,039		
PENALTIES/INTEREST - TAXES						
100.0000.31.9100	PENALTIES & INTEREST - PROPERTY TA	3,660	3,000	3,000		
	PENALTIES/INTEREST - TAXES	3,660	3,000	3,000		
ALCOHOLIC BEVERAGES LICENSES						
100.0000.32.1110	ALCOHOLIC BEV LICENSES - BEER	37,622	40,000	40,000		
100.0000.32.1120	ALCOHOLIC BEV LICENSES - WINE	40,275	43,000	43,000		
100.0000.32.1130	ALCOHOLIC BEV LICENSES - LIQUOR	48,275	46,000	46,000		
100.0000.32.1140	ALCOHOLIC BEV LICENSES - SERVERS	5,350	5,000	5,000		
	ALCOHOLIC BEVERAGES LICENSES	131,522	134,000	134,000		
PERMITS						
100.0000.32.2200	PERMITS - BUILDINGS AND SIGNS	140,339	180,000	180,000		
100.0000.32.2210	PERMITS - ZONING AND LAND USE	1,455	1,000	1,000		
100.0000.32.2900	PERMITS - OTHER	12,352	10,000	10,000		
100.0000.32.3300	ST VACATION RENTAL FEES	465	500	500		
	PERMITS	154,611	191,500	191,500		
PENALTIES/INTEREST - LICENSES AND PERMITS						
100.0000.31.9400	PENALTIES & INTEREST - BUSINESS TA)	600		500		
	PENALTIES/INTEREST - LICENSES AND PERMITS	600		500		
INTERGOVERNMENTAL REVENUE						
100.0000.33.3000	PAYMENT IN LIEU OF TAXES - FEDERAL	13,985	13,985	13,985		

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 09/30/26	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 FINANCE BUDGET	2026-27 CITY MANAGER BUDGET
ESTIMATED REVENUES						
Dept 0000 - NON DEPARTMENTAL						
INTERGOVERNMENTAL REVENUE						
100.0000.33.9000	INTERGOVERNMENTAL REVENUES	30,453		30,453		
100.0000.33.9100	GRANT REVENUES	11,059	5,000	5,000		
	INTERGOVERNMENTAL REVENUE	55,497	18,985	49,438		
CHARGES FOR SERVICES						
100.0000.34.1700	INDIRECT COST ALLOCATIONS	552,856	829,284	829,284		
100.0000.34.1910	ELECTION QUALIFYING FEE		650	650		
100.0000.34.5410	PARKING CHARGES	23,446	20,000	20,000		
100.0000.34.6990	OTHER FEES	13,001	10,000	10,000		
100.0000.34.7910	PARK USE FEES	7,060	6,500	6,500		
100.0000.34.9100	CEMETERY FEES	11,400	20,000	20,000		
100.0000.34.9300	RETURNED CHECK FEES	30				
100.0000.34.9400	ADMINISTRATIVE FEES	2,600	6,000	6,000		
	CHARGES FOR SERVICES	610,393	892,434	892,434		
FINES AND FORFEITURES						
100.0000.35.1170	FINES - MUNICIPAL COURT	163,001	180,000	180,000		
100.0000.35.1900	FINES - TECHNOLOGY FEE	1,481	1,600	1,600		
	FINES AND FORFEITURES	164,482	181,600	181,600		
INVESTMENT INCOME						
100.0000.36.1000	INTEREST REVENUES	132,542	144,732	140,000		
	INVESTMENT INCOME	132,542	144,732	140,000		
MISCELLANEOUS REVENUE						
100.0000.38.9000	MISCELLANEOUS REVENUES	28,167	1,500	5,000		
	MISCELLANEOUS REVENUE	28,167	1,500	5,000		
OTHER FINANCING SOURCES						
100.0000.39.1275	TRANSFERS IN - HOTEL/MOTEL TAX	75,200	112,800	207,076		
100.0000.39.2100	PROCEEDS FROM SALE OF ASSETS	31,875	40,000	40,000		
100.0000.39.2210	PROPERTY SALES - CEMETERY LOT	19,500	10,000	15,000		
100.0000.39.9100	APPROPRIATED FUND BALANCE		892,146			
	OTHER FINANCING SOURCES	126,575	1,054,946	262,076		
	Totals for dept 0000 - NON DEPARTMENTAL	5,587,559	7,411,953	6,724,955		
	TOTAL ESTIMATED REVENUES	5,587,559	7,411,953	6,724,955		
APPROPRIATIONS						
Dept 0000 - NON DEPARTMENTAL						
OTHER COSTS						
100.0000.57.9000	CONTINGENCIES		50,000	50,000		
	OTHER COSTS		50,000	50,000		
OTHER FINANCING USES						
100.0000.61.1230	TRANSFERS OUT - DDA	128,020	192,030			
100.0000.61.1390	TRANSFERS OUT - GEN GOVT CAPT PRO	580,488	870,732	481,044		
	OTHER FINANCING USES	708,508	1,062,762	481,044		
	Totals for dept 0000 - NON DEPARTMENTAL	708,508	1,112,762	531,044		
Dept 1100 - LEGISLATIVE						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
100.1100.51.1100	SALARIES AND WAGES	115,892	174,183	174,183		

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APPROPRIATIONS						
Dept 1100 - LEGISLATIVE						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
100.1100.51.1300	OVERTIME	374	2,000	2,000		
100.1100.51.2100	GROUP INSURANCE	11,052	14,814	14,814		
100.1100.51.2200	FICA CONTRIBUTIONS	8,772	12,977	12,977		
100.1100.51.2400	RETIREMENT CONTRIBUTIONS	5,778	6,907	6,907		
100.1100.51.2700	WORKERS COMPENSATION	283	325	325		
	PERSONAL SERVICES AND EMPLOYEE BENEFITS	142,151	211,206	211,206		
PURCHASED/CONTRACTED SERVICES						
100.1100.52.1000	PROFESSIONAL/TECHNICAL SERVICES	24,463	100,000	40,000		
100.1100.52.3100	INSURANCE	886	146,000	1,000		
100.1100.52.3200	COMMUNICATIONS	1,072	1,700	1,700		
100.1100.52.3300	ADVERTISING	3,209	2,000	4,000		
100.1100.52.3400	PRINTING		250	250		
100.1100.52.3500	TRAVEL	9,126	20,000	20,000		
100.1100.52.3600	DUES AND FEES	2,206	10,000	10,000		
100.1100.52.3700	EDUCATION AND TRAINING	7,161	15,000	15,000		
	PURCHASED/CONTRACTED SERVICES	48,123	294,950	91,950		
SUPPLIES						
100.1100.53.1100	GENERAL SUPPLIES AND MATERIALS	2,253	3,000	3,000		
100.1100.53.1600	SMALL EQUIPMENT	2,141	2,500	2,500		
	SUPPLIES	4,394	5,500	5,500		
	Totals for dept 1100 - LEGISLATIVE	194,668	511,656	308,656		
Dept 1300 - EXECUTIVE						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
100.1300.51.1100	SALARIES AND WAGES	143,157	215,862	215,862		
100.1300.51.2100	GROUP INSURANCE	1,807	2,507	2,507		
100.1300.51.2200	FICA CONTRIBUTIONS	10,952	16,082	16,082		
100.1300.51.2400	RETIREMENT CONTRIBUTIONS	38,726	36,695	36,695		
100.1300.51.2700	WORKERS COMPENSATION	905	1,041	1,041		
	PERSONAL SERVICES AND EMPLOYEE BENEFITS	195,547	272,187	272,187		
PURCHASED/CONTRACTED SERVICES						
100.1300.52.1000	PROFESSIONAL/TECHNICAL SERVICES	30,527	20,000	60,000		
	FOOTNOTE AMOUNTS:			60,000		
100.1300.52.2200	SALARY/COMP STUDY					
100.1300.52.2300	REPAIRS AND MAINTENANCE	431	500	500		
100.1300.52.2300	RENTALS	7,445	12,000	12,000		
100.1300.52.3100	INSURANCE	644	1,500	1,500		
100.1300.52.3200	COMMUNICATIONS	591	1,000	1,000		
100.1300.52.3300	ADVERTISING		500	500		
100.1300.52.3500	TRAVEL	1,298	3,500	3,500		
100.1300.52.3600	DUES AND FEES	7,887	10,000	10,000		
100.1300.52.3700	EDUCATION AND TRAINING	2,046	2,000	2,000		
	PURCHASED/CONTRACTED SERVICES	50,869	51,000	91,000		
SUPPLIES						
100.1300.53.1100	GENERAL SUPPLIES AND MATERIALS	150	750	750		
100.1300.53.1270	MOTOR FUEL	275	500	500		
100.1300.53.1600	SMALL EQUIPMENT		1,500	1,500		
	SUPPLIES	425	2,750	2,750		

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APPROPRIATIONS						
Dept 1300 - EXECUTIVE						
Totals for dept 1300 - EXECUTIVE		246,841	325,937	365,937		
Dept 1400 - ELECTIONS						
PURCHASED/CONTRACTED SERVICES						
100.1400.52.3300	ADVERTISING		850	850		
100.1400.52.3400	PRINTING		750	750		
PURCHASED/CONTRACTED SERVICES			1,600	1,600		
OTHER COSTS						
100.1400.57.1000	INTERGOVERNMENTAL		25,000	25,000		
		FOOTNOTE AMOUNTS:		25,000		
		2027 ELECTION COUNTY CONTRACT EST.				
OTHER COSTS			25,000	25,000		
Totals for dept 1400 - ELECTIONS			26,600	26,600		
Dept 1500 - GENERAL ADMINISTRATION						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
100.1500.51.1100	SALARIES AND WAGES	259,140	363,630	374,539		
100.1500.51.1300	OVERTIME	1,122	2,500	2,500		
100.1500.51.2100	GROUP INSURANCE	65,752	87,168	87,168		
100.1500.51.2200	PAYROLL TAXES	18,859	27,091	27,091		
100.1500.51.2400	RETIREMENT CONTRIBUTIONS	54,361	64,984	64,984		
100.1500.51.2700	WORKERS COMPENSATION	1,692	1,946	1,946		
PERSONAL SERVICES AND EMPLOYEE BENEFITS		400,926	547,319	558,228		
PURCHASED/CONTRACTED SERVICES						
100.1500.52.1000	PROFESSIONAL/TECHNICAL SERVICES	367,632	500,000	500,000		
100.1500.52.2000	PURCHASED PROPERTY SERVICES		1,500	1,500		
100.1500.52.2200	REPAIRS AND MAINTENANCE	6,478	10,000	10,000		
100.1500.52.2300	RENTALS	7,188	8,000	8,000		
100.1500.52.3100	INSURANCE	10,381	7,000	70,000		
100.1500.52.3200	COMMUNICATIONS	15,882	17,000	17,000		
100.1500.52.3210	POSTAGE	18,093	20,000	20,000		
100.1500.52.3300	ADVERTISING	635	1,500	1,500		
100.1500.52.3400	PRINTING		250	250		
100.1500.52.3500	TRAVEL	674	5,000	5,000		
100.1500.52.3600	DUES AND FEES	5,480	13,500	13,500		
100.1500.52.3700	EDUCATION AND TRAINING	400	5,000	5,000		
100.1500.52.3940	BANKING SERVICES	6,957	11,000	11,000		
PURCHASED/CONTRACTED SERVICES		439,800	599,750	662,750		
SUPPLIES						
100.1500.53.1100	GENERAL SUPPLIES AND MATERIALS	9,171	18,000	18,000		
100.1500.53.1210	WATER/SEWER	4,439	3,600	3,600		
100.1500.53.1220	NATURAL GAS	2,344	3,500	3,500		
100.1500.53.1230	ELECTRICITY	12,515	18,500	18,500		
100.1500.53.1270	MOTOR FUEL	(4,816)				
100.1500.53.1600	SMALL EQUIPMENT	8,276	5,000	8,276		
SUPPLIES		31,929	48,600	51,876		
Totals for dept 1500 - GENERAL ADMINISTRATION		872,655	1,195,669	1,272,854		
Dept 2650 - MUNICIPAL COURT						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
100.2650.51.1100	SALARIES AND WAGES	62,421	98,781	101,745		

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APPROPRIATIONS						
Dept 2650 - MUNICIPAL COURT						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
100.2650.51.1300	OVERTIME	63	500	500		
100.2650.51.2100	GROUP INSURANCE	25,864	35,725	35,725		
100.2650.51.2200	FICA CONTRIBUTIONS	4,281	7,360	7,360		
100.2650.51.2400	RETIREMENT CONTRIBUTIONS	9,640	11,524	11,524		
100.2650.51.2700	WORKERS COMPENSATION	226	260	260		
	PERSONAL SERVICES AND EMPLOYEE BENEFITS	102,495	154,150	157,114		
PURCHASED/CONTRACTED SERVICES						
100.2650.52.1000	PROFESSIONAL/TECHNICAL SERVICES	46,723	165,000	165,000		
100.2650.52.3100	INSURANCE	498	1,500	1,500		
100.2650.52.3200	COMMUNICATIONS	91		600		
100.2650.52.3300	ADVERTISING	25				
100.2650.52.3500	TRAVEL		150	150		
100.2650.52.3600	DUES AND FEES		150	150		
100.2650.52.3700	EDUCATION AND TRAINING	389	500	500		
	PURCHASED/CONTRACTED SERVICES	47,726	167,300	167,900		
SUPPLIES						
100.2650.53.1100	GENERAL SUPPLIES AND MATERIALS	1,863	1,500	2,000		
100.2650.53.1600	SMALL EQUIPMENT			4,000		
	FOOTNOTE AMOUNTS: LAPTOP, DOCK, SCREENS			4,000		
	SUPPLIES	1,863	1,500	6,000		
OTHER COSTS						
100.2650.57.1000	INTERGOVERNMENTAL	70				
	OTHER COSTS	70				
	Totals for dept 2650 - MUNICIPAL COURT	152,154	322,950	331,014		
Dept 3200 - POLICE						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
100.3200.51.1100	SALARIES AND WAGES	409,721	568,148	717,230		
	REQUEST TWO (2) ADDITIONAL OFFICERS AND TO PROMOTE TWO (2) OF THE CURRENT STAFF TO SERGEANT FOR FIELD SUPERVISION					
100.3200.51.1300	OVERTIME	7,632	20,000	25,000		
100.3200.51.2100	GROUP INSURANCE	98,578	129,827	150,000		
100.3200.51.2200	FICA CONTRIBUTIONS	30,384	43,464	50,000		
100.3200.51.2400	RETIREMENT CONTRIBUTIONS	18,803	22,477	25,000		
100.3200.51.2700	WORKERS COMPENSATION	9,639	11,087	15,000		
	PERSONAL SERVICES AND EMPLOYEE BENEFITS	574,757	795,003	982,230		
PURCHASED/CONTRACTED SERVICES						
100.3200.52.1000	PROFESSIONAL/TECHNICAL SERVICES	28,081	31,500	42,000		
	FOOTNOTE AMOUNTS:			5,000		
100.3200.52.2200	CRITICAL EVENT COUNCILING					
100.3200.52.2200	REPAIRS AND MAINTENANCE	11,952	20,000	27,000		
100.3200.52.2300	RENTALS	67,391	216,611	273,611		
	FOOTNOTE AMOUNTS: 2 TASERS/BWC			7,330		
	FOOTNOTE AMOUNTS: 2 FLEET 3 IN CAR CAMERAS			7,148		
	FOOTNOTE AMOUNTS: 2 OUTFITTED VEHICLES			36,000		
	FOOTNOTE AMOUNTS: 2 FLOCK CAMERAS			6,000		

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APPROPRIATIONS						
Dept 3200 - POLICE						
PURCHASED/CONTRACTED SERVICES						
GL # FOOTNOTE TOTAL:				56,478		
100.3200.52.3100	INSURANCE	8,996		10,000		
100.3200.52.3200	COMMUNICATIONS	5,586	10,000	12,500		
100.3200.52.3300	ADVERTISING		600	600		
100.3200.52.3500	TRAVEL	2,834	8,500	9,000		
100.3200.52.3600	DUES AND FEES	1,894	5,000	5,000		
100.3200.52.3700	EDUCATION AND TRAINING	2,313	15,000	17,500		
PURCHASED/CONTRACTED SERVICES		129,047	307,211	397,211		
SUPPLIES						
100.3200.53.1100	GENERAL SUPPLIES AND MATERIALS	24,901	38,000	45,000		
100.3200.53.1230	ELECTRICITY	1,361	2,800	2,800		
100.3200.53.1270	MOTOR FUEL	17,515	25,000	35,000		
100.3200.53.1600	SMALL EQUIPMENT	21,595	55,000	75,000		
FOOTNOTE AMOUNTS:				10,000		
VERKADA CAMERAS FOR MADELINE ANTHONY PARK						
SUPPLIES		65,372	120,800	157,800		
CAPITAL OUTLAYS						
100.3200.54.9900	CAPITAL OUTLAYS	46,234	31,505			
CAPITAL OUTLAYS		46,234	31,505			
OTHER COSTS						
100.3200.57.1000	INTERGOVERNMENTAL		62,000	62,000		
OTHER COSTS			62,000	62,000		
Totals for dept 3200 - POLICE		815,410	1,316,519	1,599,241		
Dept 4100 - PUBLIC WORKS ADMINISTRATION						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
100.4100.51.1100	SALARIES AND WAGES	98,446	107,702	215,000		
FOOTNOTE AMOUNTS:				160,000		
FY26 ANTICIPATED + 3% COLA + 7% PERF.				55,000		
FOOTNOTE AMOUNTS:						
1 FTE						
GL # FOOTNOTE TOTAL:				215,000		
100.4100.51.1300	OVERTIME	3,101	8,000	8,000		
100.4100.51.2100	GROUP INSURANCE	10,650	13,992	13,992		
100.4100.51.2200	FICA CONTRIBUTIONS	7,666	8,024	16,448		
100.4100.51.2400	RETIREMENT CONTRIBUTIONS	2,066	2,470	2,470		
100.4100.51.2700	WORKERS COMPENSATION	3,613	4,156	4,156		
PERSONAL SERVICES AND EMPLOYEE BENEFITS		125,542	144,344	260,066		
PURCHASED/CONTRACTED SERVICES						
100.4100.52.1000	PROFESSIONAL/TECHNICAL SERVICES	610	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	1,066	5,000	5,000		
100.4100.52.2300	RENTALS	18,938	31,000	31,000		
FOOTNOTE AMOUNTS:				31,000		
ENTERPRISE LEASE						
100.4100.52.3100	INSURANCE	1,223		1,400		

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APPROPRIATIONS						
Dept 4100 - PUBLIC WORKS ADMINISTRATION						
PURCHASED/CONTRACTED SERVICES						
100.4100.52.3200	COMMUNICATIONS	1,661	3,000	3,000		
100.4100.52.3300	ADVERTISING		500	500		
100.4100.52.3500	TRAVEL		500	500		
100.4100.52.3600	DUES AND FEES	280	500	500		
100.4100.52.3700	EDUCATION AND TRAINING		1,000	1,000		
	PURCHASED/CONTRACTED SERVICES	23,778	63,000	64,400		
SUPPLIES						
100.4100.53.1100	GENERAL SUPPLIES AND MATERIALS	1,549	4,000	4,000		
100.4100.53.1270	MOTOR FUEL	861	1,000	1,000		
100.4100.53.1600	SMALL EQUIPMENT	196	4,000	8,000		
	FOOTNOTE AMOUNTS: COMPUTER EQUIPMENT FOR 1 FTE			4,000		
	FOOTNOTE AMOUNTS: COMPUTER EQUIPMENT FOR EXISTING EMPLOYEES			4,000		
	GL # FOOTNOTE TOTAL:			8,000		
100.4100.53.1650	SAFETY SUPPLIES		1,000			
	SUPPLIES	2,606	10,000	13,000		
Totals for dept 4100 - PUBLIC WORKS ADMINISTRATION		151,926	217,344	337,466		
Dept 4200 - STREETS						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
100.4200.51.1100	SALARIES AND WAGES	463,369	748,777	970,000		
	FOOTNOTE AMOUNTS: CURRENT (\$604K) + 3% COLA + 7% PERFORMANCE			885,000		
	FOOTNOTE AMOUNTS: 2 ADD'L EMPLOYEES (EQ. OPER. + GROUNDSKEEPER)			85,000		
	GL # FOOTNOTE TOTAL:			970,000		
100.4200.51.1300	OVERTIME	32,339	40,000	60,000		
	FOOTNOTE AMOUNTS: EVENTS, FESTIVALS, STORMS, AND FUNERAL SERVICES			60,000		
100.4200.51.2100	GROUP INSURANCE	171,718	220,194	220,194		
100.4200.51.2200	FICA CONTRIBUTIONS	35,221	55,784	57,375		
100.4200.51.2400	RETIREMENT CONTRIBUTIONS	42,976	51,374	51,374		
100.4200.51.2700	WORKERS COMPENSATION	33,859	38,947	38,947		
	PERSONAL SERVICES AND EMPLOYEE BENEFITS	779,482	1,155,076	1,397,890		
PURCHASED/CONTRACTED SERVICES						
100.4200.52.1000	PROFESSIONAL/TECHNICAL SERVICES	72,688	89,000	90,000		
	FOOTNOTE AMOUNTS: TREE TRIMMING			20,000		
	FOOTNOTE AMOUNTS: ASPHALT			40,000		
	FOOTNOTE AMOUNTS: GENERAL/ MISC			30,000		
	GL # FOOTNOTE TOTAL:			90,000		
100.4200.52.2200	REPAIRS AND MAINTENANCE	34,432	40,000	40,000		
100.4200.52.2300	RENTALS	94,343	150,000	150,000		
	FOOTNOTE AMOUNTS: PREDOMINANTLY ENTERPRISE			150,000		
100.4200.52.3100	INSURANCE	7,834	8,000			
100.4200.52.3200	COMMUNICATIONS	1,877	5,000	4,000		
100.4200.52.3300	ADVERTISING		3,000	2,000		
100.4200.52.3500	TRAVEL		2,000	2,000		

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 09/30/26	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 FINANCE BUDGET	2026-27 CITY MANAGER BUDGET
APPROPRIATIONS						
Dept 4200 - STREETS						
PURCHASED/CONTRACTED SERVICES						
100.4200.52.3700	EDUCATION AND TRAINING		12,000	10,000		
	FOOTNOTE AMOUNTS:			10,000		
	CDL TRAINING					
100.4200.52.3930	DISPOSAL SERVICES	500	15,000	15,000		
	FOOTNOTE AMOUNTS:			15,000		
	ROLL OFF CONTAINERS					
100.4200.52.3950	TRAFFIC SIGNAL SERVICES		2,000	5,000		
	PURCHASED/CONTRACTED SERVICES	211,674	326,000	318,000		
SUPPLIES						
100.4200.53.1100	GENERAL SUPPLIES AND MATERIALS	90,079	115,000	150,000		
100.4200.53.1230	ELECTRICITY	53,405	65,000	75,000		
100.4200.53.1270	MOTOR FUEL	19,264	40,000	40,000		
100.4200.53.1600	SMALL EQUIPMENT	8,635	20,000	20,000		
100.4200.53.1650	SAFETY SUPPLIES	2,320	10,000	8,000		
	SUPPLIES	173,703	250,000	293,000		
Totals for dept 4200 - STREETS		1,164,859	1,731,076	2,008,890		
Dept 4900 - MAINTENANCE AND SHOP						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
100.4900.51.1100	SALARIES AND WAGES	24,890	44,205	55,000		
	FOOTNOTE AMOUNTS:			55,000		
	CURRENT (\$50K) + 3% + 7%					
100.4900.51.1300	OVERTIME	1,118	1,000	3,000		
100.4900.51.2100	GROUP INSURANCE	6,808	12,412			
100.4900.51.2200	FICA CONTRIBUTIONS	1,944	3,294			
100.4900.51.2400	RETIREMENT CONTRIBUTIONS	3,443	4,116			
100.4900.51.2700	WORKERS COMPENSATION	3,951	4,545			
	PERSONAL SERVICES AND EMPLOYEE BENEFITS	42,154	69,572	58,000		
PURCHASED/CONTRACTED SERVICES						
100.4900.52.1000	PROFESSIONAL/TECHNICAL SERVICES		2,000	2,000		
100.4900.52.2200	REPAIRS AND MAINTENANCE	386	1,000	1,000		
100.4900.52.3100	INSURANCE	1,155				
100.4900.52.3200	COMMUNICATIONS	285	500	500		
100.4900.52.3930	DISPOSAL SERVICES		1,500	1,500		
	PURCHASED/CONTRACTED SERVICES	1,826	5,000	5,000		
SUPPLIES						
100.4900.53.1100	GENERAL SUPPLIES AND MATERIALS	9,393	14,000	18,000		
100.4900.53.1210	WATER/SEWER	5,231	5,000	9,000		
100.4900.53.1220	NATURAL GAS	920	1,500	1,500		
100.4900.53.1230	ELECTRICITY	3,808	5,000	8,000		
100.4900.53.1270	MOTOR FUEL	325	1,200	1,000		
100.4900.53.1600	SMALL EQUIPMENT		2,000	15,000		
	FOOTNOTE AMOUNTS:			15,000		
	SCAN TOOL FOR HEAVY EQUIPMENT					
100.4900.53.1650	SAFETY SUPPLIES	1,781	1,000	3,000		
	SUPPLIES	21,458	29,700	55,500		
Totals for dept 4900 - MAINTENANCE AND SHOP		65,438	104,272	118,500		

Dept 4950 - CEMETERY
 PERSONAL SERVICES AND EMPLOYEE BENEFITS

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 09/30/26	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 FINANCE BUDGET	2026-27 CITY MANAGER BUDGET
APPROPRIATIONS						
Dept 4950 - CEMETERY						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
100.4950.51.1100	SALARIES AND WAGES	24,757	36,471	40,200		
	FOOTNOTE AMOUNTS:			40,200		
	CURRENT (\$36,500) + 3% COLA + 7% PERF.					
100.4950.51.1300	OVERTIME	497	1,500	1,500		
100.4950.51.2100	GROUP INSURANCE	9,384	12,386	12,386		
100.4950.51.2200	FICA CONTRIBUTIONS	1,847	2,717	3,076		
100.4950.51.2400	RETIREMENT CONTRIBUTIONS	4,408	5,269	5,269		
100.4950.51.2700	WORKERS COMPENSATION	1,693	1,947	1,947		
	PERSONAL SERVICES AND EMPLOYEE BENEFITS	42,586	60,290	64,378		
PURCHASED/CONTRACTED SERVICES						
100.4950.52.1000	PROFESSIONAL/TECHNICAL SERVICES	3,220	30,000	30,000		
	FOOTNOTE AMOUNTS:			20,000		
	TREE TRIMMING					
	FOOTNOTE AMOUNTS:			10,000		
	MASONRY					
	GL # FOOTNOTE TOTAL:			30,000		
100.4950.52.2200	REPAIRS AND MAINTENANCE		5,000	5,000		
100.4950.52.3100	INSURANCE	183		200		
100.4950.52.3600	DUES AND FEES	425	500	500		
	PURCHASED/CONTRACTED SERVICES	3,828	35,500	35,700		
SUPPLIES						
100.4950.53.1100	GENERAL SUPPLIES AND MATERIALS	4,052	6,000	10,000		
100.4950.53.1210	WATER/SEWER	1,582	2,500	2,500		
100.4950.53.1230	ELECTRICITY	1,022	1,500	1,500		
100.4950.53.1600	SMALL EQUIPMENT		3,000	3,000		
100.4950.53.1650	SAFETY SUPPLIES		500	500		
	SUPPLIES	6,656	13,500	17,500		
Totals for dept 4950 - CEMETERY		53,070	109,290	117,578		
Dept 6200 - PARKS						
PURCHASED/CONTRACTED SERVICES						
100.6200.52.1000	PROFESSIONAL/TECHNICAL SERVICES	2,050	24,000	33,000		
	FOOTNOTE AMOUNTS:			15,000		
	TREE TRIMMING					
	FOOTNOTE AMOUNTS:			4,000		
	PRESSURE WASHING					
	FOOTNOTE AMOUNTS:			4,000		
	MISC					
	FOOTNOTE AMOUNTS:			10,000		
	TREE STUDY					
	GL # FOOTNOTE TOTAL:			33,000		
100.6200.52.2200	REPAIRS AND MAINTENANCE	16,823	10,000	10,000		
100.6200.52.2300	RENTALS		2,000	2,000		
100.6200.52.3100	INSURANCE	405		500		
100.6200.52.3200	COMMUNICATIONS	1,140	1,600	1,600		
	PURCHASED/CONTRACTED SERVICES	20,418	37,600	47,100		
SUPPLIES						
100.6200.53.1100	GENERAL SUPPLIES AND MATERIALS	23,340	53,000	50,000		
	FOOTNOTE AMOUNTS:			10,000		
	MULCH					
	FOOTNOTE AMOUNTS:			5,000		

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 09/30/26	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 FINANCE BUDGET	2026-27 CITY MANAGER BUDGET
APPROPRIATIONS						
Dept 6200 - PARKS						
SUPPLIES						
	CONNOR GARDENS					
	FOOTNOTE AMOUNTS:			5,000		
	CITY PARK					
	FOOTNOTE AMOUNTS:			15,000		
	SOD/ GRASS					
	FOOTNOTE AMOUNTS:			15,000		
	GENERAL/ MISC					
	GL # FOOTNOTE TOTAL:			50,000		
100.6200.53.1210	WATER/SEWER	4,741	7,200	7,200		
100.6200.53.1230	ELECTRICITY	4,438	7,200	7,200		
100.6200.53.1600	SMALL EQUIPMENT		2,000	2,000		
	SUPPLIES	32,519	69,400	66,400		
	Totals for dept 6200 - PARKS	52,937	107,000	113,500		
Dept 7400 - COMMUNITY DEVELOPMENT						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
100.7400.51.1100	SALARIES AND WAGES	41,890	131,331	189,250		
100.7400.51.2100	GROUP INSURANCE	7,104	18,750	36,900		
100.7400.51.2200	FICA CONTRIBUTIONS	3,099	10,047	12,000		
100.7400.51.2400	RETIREMENT CONTRIBUTIONS	18,215	22,000	24,000		
100.7400.51.2700	WORKERS COMPENSATION	8,694	10,000	12,000		
	PERSONAL SERVICES AND EMPLOYEE BENEFITS	79,002	192,128	274,150		
PURCHASED/CONTRACTED SERVICES						
100.7400.52.1000	PROFESSIONAL/TECHNICAL SERVICES	118,339	120,000	120,000		
100.7400.52.2200	REPAIRS AND MAINTENANCE	808	2,800	2,800		
100.7400.52.2300	RENTALS		1,500	1,500		
100.7400.52.3100	INSURANCE	786	1,500	1,500		
100.7400.52.3200	COMMUNICATIONS	325	1,200	1,200		
100.7400.52.3300	ADVERTISING		1,000	1,000		
100.7400.52.3500	TRAVEL	5,041	2,000	2,000		
100.7400.52.3600	DUES AND FEES	3,140	1,500	1,500		
100.7400.52.3700	EDUCATION AND TRAINING	250	1,500	1,500		
	PURCHASED/CONTRACTED SERVICES	128,689	133,000	133,000		
SUPPLIES						
100.7400.53.1100	GENERAL SUPPLIES AND MATERIALS	1,209	3,500	3,500		
100.7400.53.1270	MOTOR FUEL	31	1,000	1,000		
100.7400.53.1600	SMALL EQUIPMENT		1,000	1,000		
100.7400.53.1650	SAFETY SUPPLIES	95	250	250		
	SUPPLIES	1,335	5,750	5,750		
	Totals for dept 7400 - COMMUNITY DEVELOPMENT	209,026	330,878	412,900		
TOTAL APPROPRIATIONS		4,687,492	7,411,953	7,544,180		
NET OF REVENUES/APPROPRIATIONS - FUND 100		900,067		(819,225)		
	BEGINNING FUND BALANCE	6,698,301	6,698,301	7,598,368	7,598,368	7,598,368
	ENDING FUND BALANCE	7,598,368	6,698,301	6,779,143	7,598,368	7,598,368

Fund 230 ***BS&A has not yet completed the cross-walk so we are keeping information here to not lose history*******

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.

FY27 Budget

Main Street will be a department in the general fund. The h/m tax contribution is in the general fund.

Supporting Documents

Budget Printout

		Calculations as of 09/30/2026				
GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 09/30/26	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 FINANCE BUDGET	2026-27 CITY MANAGER BUDGET
ESTIMATED REVENUES						
Dept 0000 - NON DEPARTMENTAL						
CHARGES FOR SERVICES						
230.0000.34.5410	PARKING CHARGES	2,650	1,500	2,500	2,500	
	CHARGES FOR SERVICES	2,650	1,500	2,500	2,500	
INVESTMENT INCOME						
230.0000.36.1000	INTEREST REVENUES	2,477	8,900	2,600	2,600	
	INVESTMENT INCOME	2,477	8,900	2,600	2,600	
CONTRIBUTIONS AND DONATIONS						
230.0000.37.1000	CONTRIBUTIONS - PRIVATE SOURCES	1,000	4,000	1,000	1,000	
	CONTRIBUTIONS AND DONATIONS	1,000	4,000	1,000	1,000	
MISCELLANEOUS REVENUE						
230.0000.38.1000	MISCELLANEOUS REVENUES	11,092	14,400	14,000	14,000	
230.0000.38.9000	MISCELLANEOUS REVENUES	320	1,500	500	500	
	MISCELLANEOUS REVENUE	11,412	15,900	14,500	14,500	
OTHER FINANCING SOURCES						
230.0000.39.1100	TRANSFERS IN - GENERAL FUND	128,020	192,030	171,979	171,979	
230.0000.39.1275	TRANSFERS IN - HOTEL/MOTEL TAX	58,200	87,300			
	OTHER FINANCING SOURCES	186,220	279,330	171,979	171,979	
	Totals for dept 0000 - NON DEPARTMENTAL	203,759	309,630	192,579	192,579	
	TOTAL ESTIMATED REVENUES	203,759	309,630	192,579	192,579	
APPROPRIATIONS						
Dept 7510 - DDA ADMINISTRATION						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
230.7510.51.1100	SALARIES AND WAGES	56,079	87,967	87,967	87,967	
230.7510.51.2100	GROUP INSURANCE	9,522	12,551	12,551	12,551	
230.7510.51.2200	FICA CONTRIBUTIONS	4,205	6,554	6,554	6,554	
230.7510.51.2400	RETIREMENT CONTRIBUTIONS	2,318	3,067	3,067	3,067	
230.7510.51.2700	WORKERS COMPENSATION	2,821	3,245	3,000	3,000	
	PERSONAL SERVICES AND EMPLOYEE BENEFITS	74,945	113,384	113,139	113,139	
PURCHASED/CONTRACTED SERVICES						
230.7510.52.1000	PROFESSIONAL/TECHNICAL SERVICES	11,175	10,000	15,000	15,000	
230.7510.52.2000	PURCHASED PROPERTY SERVICES	640		640	640	
230.7510.52.2200	REPAIRS AND MAINTENANCE	461	500	500	500	
230.7510.52.2300	RENTALS	5,504	9,500	9,500	9,500	
230.7510.52.3100	INSURANCE	1,832	4,000	4,000	4,000	
230.7510.52.3200	COMMUNICATIONS	3,675	5,600	5,600	5,600	
230.7510.52.3210	POSTAGE	2,150	1,500	2,600	2,600	
230.7510.52.3300	ADVERTISING	859	3,500	1,500	1,500	
230.7510.52.3500	TRAVEL		700	700	700	
230.7510.52.3600	DUES AND FEES	425	3,500	1,000	1,000	
230.7510.52.3700	EDUCATION AND TRAINING		1,200	1,200	1,200	
	PURCHASED/CONTRACTED SERVICES	26,721	40,000	42,240	42,240	
SUPPLIES						
230.7510.53.1100	GENERAL SUPPLIES AND MATERIALS	184	1,500	1,500	1,500	
230.7510.53.1210	WATER/SEWER	1,094	1,500	1,500	1,500	
230.7510.53.1230	ELECTRICITY	6,923	9,500	9,500	9,500	
230.7510.53.1600	SMALL EQUIPMENT		350	500	500	
230.7510.53.1700	OTHER SUPPLIES		500	500	500	

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

		Calculations as of 09/30/2026				
GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 09/30/26	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 FINANCE BUDGET	2026-27 CITY MANAGER BUDGET
APPROPRIATIONS						
Dept 7510 - DDA ADMINISTRATION						
SUPPLIES						
	SUPPLIES	8,201	13,350	13,500	13,500	
Totals for dept 7510 - DDA ADMINISTRATION		109,867	166,734	168,879	168,879	
Dept 7540 - TOURISM						
PURCHASED/CONTRACTED SERVICES						
230.7540.52.1000	PROFESSIONAL/TECHNICAL SERVICES	1,600	10,000	10,000	10,000	
230.7540.52.2300	RENTALS		3,500	3,500	3,500	
PURCHASED/CONTRACTED SERVICES		1,600	13,500	13,500	13,500	
SUPPLIES						
230.7540.53.1100	GENERAL SUPPLIES AND MATERIALS	5,241				
	SUPPLIES	5,241				
Totals for dept 7540 - TOURISM		6,841	13,500	13,500	13,500	
Dept 7550 - DOWNTOWN DEVELOPMENT						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
230.7550.51.1100	SALARIES AND WAGES	31,951	52,454			
230.7550.51.1300	OVERTIME	226				
230.7550.51.2100	GROUP INSURANCE	6,311	12,464			
230.7550.51.2200	FICA CONTRIBUTIONS	2,420	3,908			
230.7550.51.2700	WORKERS COMPENSATION	452	520			
PERSONAL SERVICES AND EMPLOYEE BENEFITS		41,360	69,346			
PURCHASED/CONTRACTED SERVICES						
230.7550.52.1000	PROFESSIONAL/TECHNICAL SERVICES	9,252	49,200			
230.7550.52.2300	RENTALS	500				
230.7550.52.3500	TRAVEL	364				
230.7550.52.3600	DUES AND FEES	479	500			
PURCHASED/CONTRACTED SERVICES		10,595	49,700			
SUPPLIES						
230.7550.53.1100	GENERAL SUPPLIES AND MATERIALS		150			
230.7550.53.1270	MOTOR FUEL	90				
230.7550.53.1780	BEAUTIFICATION SUPPLIES		10,000	10,000	10,000	
230.7550.53.1790	OTHER SUPPLIES - VOLUNTEER APPRECIATION		200	200	200	
SUPPLIES		90	10,350	10,200	10,200	
Totals for dept 7550 - DOWNTOWN DEVELOPMENT		52,045	129,396	10,200	10,200	
TOTAL APPROPRIATIONS		168,753	309,630	192,579	192,579	
NET OF REVENUES/APPROPRIATIONS - FUND 230		35,006				
	BEGINNING FUND BALANCE	399,018	399,018	434,024	434,024	434,024
	ENDING FUND BALANCE	434,024	399,018	434,024	434,024	434,024

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.

FY27 Budget

In FY2027, it is projected that we will receive \$254,843 in revenue. The contribution from the general fund is \$253,701. In FY27, staff replace a truck/plow, removeable bollards, continued funding of crosswalk, bridge maintenance/lighting, cemetery improvements, streetscape work and parking improvements in and around downtown.

Supporting Documents

Budget Printout

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 09/30/26	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 FINANCE BUDGET	2026-27 CITY MANAGER BUDGET
ESTIMATED REVENUES						
Dept 0000 - NON DEPARTMENTAL						
INVESTMENT INCOME						
390.0000.36.1000	INTEREST REVENUES	1,361	2,500	2,500	2,500	
	INVESTMENT INCOME	1,361	2,500	2,500	2,500	
OTHER FINANCING SOURCES						
390.0000.39.1100	TRANSFERS IN - GENERAL FUND	580,488	870,732	481,044	481,044	
390.0000.39.1275	TRANSFERS IN - HOTEL/MOTEL TAX	145,500	218,250	227,343	227,343	
390.0000.39.2210	PROPERTY SALES - CEMETERY LOT	21,000	25,000	25,000	25,000	
	OTHER FINANCING SOURCES	746,988	1,113,982	733,387	733,387	
Totals for dept 0000 - NON DEPARTMENTAL		748,349	1,116,482	735,887	735,887	
TOTAL ESTIMATED REVENUES		748,349	1,116,482	735,887	735,887	
APPROPRIATIONS						
Dept 0000 - NON DEPARTMENTAL						
CAPITAL OUTLAYS						
390.0000.54.1000.10190	CAPITAL OUTLAYS - PROPERTY	57				
390.0000.54.1000.10196	CAPITAL OUTLAYS - PROPERTY	12,888	131,200			
390.0000.54.1000.10198	CAPITAL OUTLAYS - PROPERTY		25,000			
390.0000.54.1000.25106	CAPITAL OUTLAYS - PROPERTY	12,500	87,300			
390.0000.54.1000.26105	CAPITAL OUTLAYS - PROPERTY		500,000			
390.0000.54.1000.26107	CAPITAL OUTLAYS - PROPERTY	29,731				
390.0000.54.2000.20102	CAPITAL OUTLAYS - MACH & EQUIPMEN	29,355				
390.0000.54.2000.26101	CAPITAL OUTLAYS - MACH & EQUIPMEN	148,860	150,000			
390.0000.54.2000.26102	CAPITAL OUTLAYS - MACH & EQUIPMEN	79,057	86,000			
390.0000.54.2000.26103	CAPITAL OUTLAYS - MACH & EQUIPMEN	10,646	12,000			
390.0000.54.2000.26104	CAPITAL OUTLAYS - MACH & EQUIPMEN	4,850	15,000			
390.0000.54.2000.26106	CAPITAL OUTLAYS - MACH & EQUIPMEN		100,000			
390.0000.54.4000.99999	CAPITAL OUTLAYS - OTHER			657,343	657,343	
	FOOTNOTE AMOUNTS:			75,000		
	FAUX BRICK CROSSWALKS					
	FOOTNOTE AMOUNTS:			60,000		
	REMOVEABLE BOLLARDS					
	FOOTNOTE AMOUNTS:			25,000		
	BRIDGE MAINTENANCE					
	FOOTNOTE AMOUNTS:			80,000		
	BRIDGE LIGHTS					
	FOOTNOTE AMOUNTS:			10,000		
	CEMETERY IMPROVEMENTS					
	FOOTNOTE AMOUNTS:			100,000		
	TRUCK REPLACEMENT/PLOW					
	FOOTNOTE AMOUNTS:			20,000		
	CAMERAS					
	FOOTNOTE AMOUNTS:			60,000		
	STREETSCAPES					
	FOOTNOTE AMOUNTS:			227,343		
	PARKING IMPROVEMENTS					
	GL # FOOTNOTE TOTAL:			657,343		
CAPITAL OUTLAYS		327,944	1,106,500	657,343	657,343	
DEBT SERVICE						
390.0000.58.1300	PRINCIPAL - NOTES			61,515	61,515	
390.0000.58.2300	INTEREST - NOTES	9,312	9,982	17,029	17,029	
DEBT SERVICE		9,312	9,982	78,544	78,544	

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

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 09/30/26	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 FINANCE BUDGET	2026-27 CITY MANAGER BUDGET
APPROPRIATIONS						
Dept 0000 - NON DEPARTMENTAL						
	Totals for dept 0000 - NON DEPARTMENTAL	337,256	1,116,482	735,887	735,887	
TOTAL APPROPRIATIONS		337,256	1,116,482	735,887	735,887	
NET OF REVENUES/APPROPRIATIONS - FUND 390		411,093				
	BEGINNING FUND BALANCE	91,660	91,660	502,753	502,753	502,753
	ENDING FUND BALANCE	502,753	91,660	502,753	502,753	502,753

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.

FY27 Budget

In FY2027, this fund is expected to generate over \$6.6 million dollars in fees, charges for services, and interest. This year we are asking to continue water and wastewater master planning update efforts, when phase II is completed, by working on facilities. There are many repair and maintenance projects as noted; some are from EPD inspection report comments. We also need to discuss the Lead & Copper service line replacement project and water sampling.

Supporting Documents

Budget Printout

		Calculations as of 09/30/2026				
GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 09/30/26	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 FINANCE BUDGET	2026-27 CITY MANAGER BUDGET
ESTIMATED REVENUES						
Dept 0000 - NON DEPARTMENTAL						
INTERGOVERNMENTAL REVENUE						
505.0000.33.9000	INTERGOVERNMENTAL REVENUES	11,203	20,000	20,000	20,000	
505.0000.33.9100	GRANT REVENUES	18,584				
	INTERGOVERNMENTAL REVENUE	29,787	20,000	20,000	20,000	
CHARGES FOR SERVICES						
505.0000.34.4210	WATER CHARGES	2,530,284	3,781,486	3,400,000	3,400,000	
505.0000.34.4211	TAP FEES - WATER	289,367	175,000	175,000	175,000	
505.0000.34.4255	SEWER CHARGES	1,770,226	2,618,069	2,380,815	2,380,815	
505.0000.34.4256	TAP FEES - SEWER	303,135	175,000	175,000	175,000	
505.0000.34.4257	SEWER CHARGES - GRINDER PUMPS	173,585	75,000	75,000	75,000	
505.0000.34.6950	LATE PAYMENT PENALTIES AND FEES	67,303	114,870	100,000	100,000	
505.0000.34.9300	RETURNED CHECK FEES	1,290	1,000	1,000	1,000	
505.0000.34.9400	ADMINISTRATIVE FEES	6,675	10,000	10,000	10,000	
	CHARGES FOR SERVICES	5,141,865	6,950,425	6,316,815	6,316,815	
INVESTMENT INCOME						
505.0000.36.1000	INTEREST REVENUES	238,254	377,582	317,000	317,000	
505.0000.36.1120	INTEREST REVENUES - DEBT RESERVE	7,488	18,000	12,000	12,000	
	INVESTMENT INCOME	245,742	395,582	329,000	329,000	
MISCELLANEOUS REVENUE						
505.0000.38.9000	MISCELLANEOUS REVENUES	9,794	15,000	15,000	15,000	
	MISCELLANEOUS REVENUE	9,794	15,000	15,000	15,000	
OTHER FINANCING SOURCES						
505.0000.39.1320	TRANSFERS IN - SPLOST	248,000	230,807			
505.0000.39.2100	PROCEEDS FROM SALE OF ASSETS	11,725				
	OTHER FINANCING SOURCES	259,725	230,807			
Totals for dept 0000 - NON DEPARTMENTAL		5,686,913	7,611,814	6,680,815	6,680,815	
TOTAL ESTIMATED REVENUES		5,686,913	7,611,814	6,680,815	6,680,815	
APPROPRIATIONS						
Dept 0000 - NON DEPARTMENTAL						
CAPITAL OUTLAYS						
505.0000.54.1400.10692	CAPITAL OUTLAYS - INFRASTRUCTURE	16,370	20,000			
505.0000.54.1400.10696	CAPITAL OUTLAYS - INFRASTRUCTURE		54,000			
505.0000.54.1400.17603	CAPITAL OUTLAYS - INFRASTRUCTURE		75,000			
505.0000.54.1400.21610	CAPITAL OUTLAYS - INFRASTRUCTURE	33,345				
505.0000.54.1400.25603	CAPITAL OUTLAYS - INFRASTRUCTURE	6,900				
505.0000.54.2000.22603	CAPITAL OUTLAYS - MACH & EQUIPMEN	195				
505.0000.54.2000.23603	CAPITAL OUTLAYS - MACH & EQUIPMEN	38,223				
505.0000.54.2000.26306	CAPITAL OUTLAYS - MACH & EQUIPMEN	63,900				
505.0000.54.3000.25601	CAPITAL OUTLAYS - INTANGIBLES	107,409	250,000			
505.0000.54.4000	CAPITAL OUTLAYS - OTHER		250,000			
505.0000.54.4000.10698	CAPITAL OUTLAYS - OTHER			60,000	60,000	
505.0000.54.4000.99999	CAPITAL OUTLAYS - OTHER			4,378,500	4,378,500	
	FOOTNOTE AMOUNTS:			11,000		
	LOWER CRN MTN PUMP					
	FOOTNOTE AMOUNTS:			40,000		
	CELL ASSEMBLY - CHLORINE					
	FOOTNOTE AMOUNTS:			116,000		
	REBUILD PUMP #2					
	FOOTNOTE AMOUNTS:			46,000		

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 09/30/26	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 FINANCE BUDGET	2026-27 CITY MANAGER BUDGET
APPROPRIATIONS						
Dept 0000 - NON DEPARTMENTAL						
CAPITAL OUTLAYS						
	RAW WATER PUMP #3					
	FOOTNOTE AMOUNTS:			16,000		
	TWO TURBIDIMETERS					
	FOOTNOTE AMOUNTS:			35,000		
	BUTTERLY VALVE 24"					
	FOOTNOTE AMOUNTS:			20,000		
	TWO GATE VALVES					
	FOOTNOTE AMOUNTS:			15,000		
	FLOW METER RESERVOIR					
	FOOTNOTE AMOUNTS:			12,000		
	FIX EPD COMMENT TOP OF DAM TRAIL					
	FOOTNOTE AMOUNTS:			15,000		
	SOLAR BEE REPAIR					
	FOOTNOTE AMOUNTS:			100,000		
	PHASE II COMPLETION					
	FOOTNOTE AMOUNTS:			250,000		
	FACILITY MASTER PLAN 1 OF 2					
	FOOTNOTE AMOUNTS:			60,000		
	LEAD & COPPER SAMPLING/CONSULTANT					
	FOOTNOTE AMOUNTS:			110,000		
	LEAD & COPPER SVC LINE REPLACE YR 1					
	FOOTNOTE AMOUNTS:			20,000		
	TREE REMOVAL WWTP					
	FOOTNOTE AMOUNTS:			8,000		
	WINDSCREENS WWTP FENCE					
	FOOTNOTE AMOUNTS:			20,000		
	EPD COMMENT REPAIR SAMPLES					
	FOOTNOTE AMOUNTS:			5,000		
	INFLUENT METER REPLACE					
	FOOTNOTE AMOUNTS:			12,500		
	EFFLUENT METER EPD COMMENT					
	FOOTNOTE AMOUNTS:			231,000		
	GENERATOR OWENS FARM LIFT STATION					
	FOOTNOTE AMOUNTS:			200,000		
	SERVICE TRUCK					
	FOOTNOTE AMOUNTS:			180,000		
	HYDROVAC					
	FOOTNOTE AMOUNTS:			36,000		
	STREET SAW					
	FOOTNOTE AMOUNTS:			20,000		
	METER REPLACEMENTS					
	FOOTNOTE AMOUNTS:			1,500,000		
	HAPPY HOLLOW WATER MAIN					
	FOOTNOTE AMOUNTS:			1,300,000		
	MECHANIC/ARCADIA UTILITIES/STORM/SIDEWAL					
	GL # FOOTNOTE TOTAL:			4,378,500		
505.0000.54.9900	CAPITAL OUTLAYS		500,000			
	CAPITAL OUTLAYS	266,342	1,149,000	4,438,500	4,438,500	
INTERFUND CHARGES						
505.0000.55.1100	INDIRECT COST ALLOCATIONS	88,235	132,353	132,353	132,353	
	INTERFUND CHARGES	88,235	132,353	132,353	132,353	
OTHER COSTS						
505.0000.57.9000	CONTINGENCIES	21,838	221,506			

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 09/30/26	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 FINANCE BUDGET	2026-27 CITY MANAGER BUDGET
APPROPRIATIONS						
Dept 0000 - NON DEPARTMENTAL						
OTHER COSTS						
OTHER COSTS		21,838	221,506			
Totals for dept 0000 - NON DEPARTMENTAL		376,415	1,502,859	4,570,853	4,570,853	
Dept 4334 - SEWER LIFT STATIONS						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
505.4334.51.1100	SALARIES AND WAGES	38,841	48,940	50,409	50,409	
505.4334.51.1300	OVERTIME	4,962	3,500	5,000	5,000	
505.4334.51.2100	GROUP INSURANCE	16,814	22,260	22,260	22,260	
505.4334.51.2200	FICA CONTRIBUTIONS	3,120	3,646	3,646	3,646	
505.4334.51.2400	RETIREMENT CONTRIBUTIONS	3,443	4,116	4,116	4,116	
505.4334.51.2700	WORKERS COMPENSATION	564	649	600	600	
PERSONAL SERVICES AND EMPLOYEE BENEFITS		67,744	83,111	86,031	86,031	
PURCHASED/CONTRACTED SERVICES						
505.4334.52.1000	PROFESSIONAL/TECHNICAL SERVICES	4,601	63,000	75,000	75,000	
505.4334.52.2200	REPAIRS AND MAINTENANCE	22,951	80,000	80,000	80,000	
505.4334.52.3100	INSURANCE	3,409		3,500	3,500	
505.4334.52.3200	COMMUNICATIONS	3,137	9,500	9,500	9,500	
505.4334.52.3300	ADVERTISING		650	650	650	
505.4334.52.3600	DUES AND FEES		100	100	100	
505.4334.52.3700	EDUCATION AND TRAINING		1,000	1,000	1,000	
PURCHASED/CONTRACTED SERVICES		34,098	154,250	169,750	169,750	
SUPPLIES						
505.4334.53.1100	GENERAL SUPPLIES AND MATERIALS	8,136	8,000	10,000	10,000	
505.4334.53.1210	WATER/SEWER	1,981	1,500	3,000	3,000	
505.4334.53.1230	ELECTRICITY	62,020	78,000	90,000	90,000	
505.4334.53.1600	SMALL EQUIPMENT	518	5,000	5,000	5,000	
505.4334.53.1650	SAFETY SUPPLIES	150	1,000	1,000	1,000	
SUPPLIES		72,805	93,500	109,000	109,000	
CAPITAL OUTLAYS						
505.4334.54.9900	CAPITAL OUTLAYS		9,450	9,450	9,450	
CAPITAL OUTLAYS			9,450	9,450	9,450	
DEBT SERVICE						
505.4334.58.2200	INTEREST - CAPITAL LEASE	740		1,200	1,200	
DEBT SERVICE		740		1,200	1,200	
Totals for dept 4334 - SEWER LIFT STATIONS		175,387	340,311	375,431	375,431	
Dept 4335 - SEWAGE TREATMENT PLANT						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
505.4335.51.1100	SALARIES AND WAGES	149,878	207,255	213,473	213,473	
505.4335.51.1300	OVERTIME	8,639	5,000	6,000	6,000	
505.4335.51.2100	GROUP INSURANCE	20,901	27,357	27,357	27,357	
505.4335.51.2200	FICA CONTRIBUTIONS	11,841	15,441	15,441	15,441	
505.4335.51.2400	RETIREMENT CONTRIBUTIONS	13,772	16,463	16,463	16,463	
505.4335.51.2700	WORKERS COMPENSATION	2,031	2,336	2,336	2,336	
PERSONAL SERVICES AND EMPLOYEE BENEFITS		207,062	273,852	281,070	281,070	
PURCHASED/CONTRACTED SERVICES						
505.4335.52.1000	PROFESSIONAL/TECHNICAL SERVICES	25,272	65,000	66,950	66,950	
505.4335.52.2200	REPAIRS AND MAINTENANCE	72,705	85,000	94,000	94,000	

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 09/30/26	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 FINANCE BUDGET	2026-27 CITY MANAGER BUDGET
APPROPRIATIONS						
Dept 4335 - SEWAGE TREATMENT PLANT						
PURCHASED/CONTRACTED SERVICES						
505.4335.52.2300	RENTALS	6,706	6,000	10,000	10,000	
505.4335.52.3100	INSURANCE	14,940		15,000	15,000	
505.4335.52.3200	COMMUNICATIONS	5,621	1,800	7,200	7,200	
505.4335.52.3210	POSTAGE	164	1,200	1,200	1,200	
505.4335.52.3500	TRAVEL	589	1,500	1,500	1,500	
505.4335.52.3600	DUES AND FEES		1,000	1,000	1,000	
505.4335.52.3700	EDUCATION AND TRAINING	1,395	3,000	3,000	3,000	
505.4335.52.3800	LICENSES		300	300	300	
505.4335.52.3920	LABORATORY TESTING	2,160	15,000	16,500	16,500	
505.4335.52.3930	DISPOSAL SERVICES	138,118	175,000	200,000	200,000	
	PURCHASED/CONTRACTED SERVICES	267,670	354,800	416,650	416,650	
SUPPLIES						
505.4335.53.1100	GENERAL SUPPLIES AND MATERIALS	12,453	25,000	25,000	25,000	
505.4335.53.1210	WATER/SEWER	6,751	33,000	25,000	25,000	
505.4335.53.1230	ELECTRICITY	94,512	127,000	145,000	145,000	
505.4335.53.1270	MOTOR FUEL	6,144	10,000	10,000	10,000	
505.4335.53.1600	SMALL EQUIPMENT	368	8,000	8,000	8,000	
505.4335.53.1650	SAFETY SUPPLIES	2,685	5,000	5,000	5,000	
505.4335.53.1710	CHEMICALS	51,074	60,000	82,000	82,000	
505.4335.53.1770	LABORATORY SUPPLIES	16,778	13,000	19,500	19,500	
	SUPPLIES	190,765	281,000	319,500	319,500	
CAPITAL OUTLAYS						
505.4335.54.9900	CAPITAL OUTLAYS	101,562	110,500			
	CAPITAL OUTLAYS	101,562	110,500			
DEBT SERVICE						
505.4335.58.1100	PRINCIPAL - BONDS		116,848			
505.4335.58.2100	INTEREST - BONDS	21,830	25,557	25,557	25,557	
	DEBT SERVICE	21,830	142,405	25,557	25,557	
	Totals for dept 4335 - SEWAGE TREATMENT PLANT	788,889	1,162,557	1,042,777	1,042,777	
Dept 4390 - DISTRIBUTION AND COLLECTION						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
505.4390.51.1100	SALARIES AND WAGES	379,232	467,073	542,000	542,000	
	FOOTNOTE AMOUNTS:			542,000		
	\$469K CURRENT + \$24K LICENSES + 3% COLA + 7% PERF.					
505.4390.51.1300	OVERTIME	24,638	25,000	25,000	25,000	
505.4390.51.2100	GROUP INSURANCE	91,473	128,456	128,456	128,456	
505.4390.51.2200	FICA CONTRIBUTIONS	29,644	34,797	34,797	34,797	
505.4390.51.2400	RETIREMENT CONTRIBUTIONS	20,658	24,695	24,695	24,695	
505.4390.51.2700	WORKERS COMPENSATION	16,930	19,474	19,474	19,474	
	PERSONAL SERVICES AND EMPLOYEE BENEFITS	562,575	699,495	774,422	774,422	
PURCHASED/CONTRACTED SERVICES						
505.4390.52.1000	PROFESSIONAL/TECHNICAL SERVICES	81,888	88,000	88,000	88,000	
	FOOTNOTE AMOUNTS:			40,000		
	TANK MAINTENANCE					
	FOOTNOTE AMOUNTS:			20,000		
	GIS/WATER MODEL/HAZEN/ENGINEERING					
	FOOTNOTE AMOUNTS:			5,000		
	TREE REMOVAL					
	FOOTNOTE AMOUNTS:			8,000		

Calculations as of 09/30/2026

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 09/30/26	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 FINANCE BUDGET	2026-27 CITY MANAGER BUDGET
APPROPRIATIONS						
Dept 4390 - DISTRIBUTION AND COLLECTION						
PURCHASED/CONTRACTED SERVICES						
	GPS					
	FOOTNOTE AMOUNTS:			15,000		
	MISCELLANEOUS/WET TAPS ETC...					
	GL # FOOTNOTE TOTAL:			88,000		
505.4390.52.2000	PURCHASED PROPERTY SERVICES	210	1,000	1,000	1,000	
505.4390.52.2200	REPAIRS AND MAINTENANCE	113,830	1,500	15,000	15,000	
505.4390.52.2210	REPAIRS AND MAINT - GRINDER PUMPS		4,000	4,000	4,000	
505.4390.52.2300	RENTALS	19,061	34,000	35,000	35,000	
	FOOTNOTE AMOUNTS:			30,000		
	ENTERPRISE					
	FOOTNOTE AMOUNTS:			5,000		
	MISCELLANEOUS					
	GL # FOOTNOTE TOTAL:			35,000		
505.4390.52.3100	INSURANCE	11,051		15,000	15,000	
505.4390.52.3200	COMMUNICATIONS	3,463	5,000	5,000	5,000	
505.4390.52.3300	ADVERTISING		1,000	1,000	1,000	
505.4390.52.3500	TRAVEL	146	1,200	1,000	1,000	
505.4390.52.3600	DUES AND FEES	1,476		1,500	1,500	
	FOOTNOTE AMOUNTS:			1,500		
505.4390.52.3700	UPC DUES & FEES		8,800	20,500	20,500	
	EDUCATION AND TRAINING					
	FOOTNOTE AMOUNTS:			14,000		
	CDL SCHOOL FOR 2 EMP. + TRAVEL					
	FOOTNOTE AMOUNTS:			3,000		
	CONT. ED FOR 4 EMP. + TRAVEL					
	FOOTNOTE AMOUNTS:			3,500		
	WATER DIST. FOR 2 EMP. + TRAVEL					
	GL # FOOTNOTE TOTAL:			20,500		
505.4390.52.3930	DISPOSAL SERVICES		3,000			
	PURCHASED/CONTRACTED SERVICES	231,125	147,500	187,000	187,000	
SUPPLIES						
505.4390.53.1100	GENERAL SUPPLIES AND MATERIALS	223,278	225,000	240,000	240,000	
505.4390.53.1150	STREET PAVING SUPPLIES AND MATERI	32,610		65,000	65,000	
	FOOTNOTE AMOUNTS:			5,000		
	COLD PATCH					
505.4390.53.1210	WATER/SEWER	2,016	2,400	3,000	3,000	
505.4390.53.1220	NATURAL GAS	48	1,000	1,000	1,000	
505.4390.53.1270	MOTOR FUEL	9,278	15,000	15,000	15,000	
505.4390.53.1600	SMALL EQUIPMENT	4,701	16,000	8,000	8,000	
505.4390.53.1650	SAFETY SUPPLIES	3,139	4,000	4,000	4,000	
505.4390.53.1720	GRINDER PUMPS	161,254	300,000	400,000	400,000	
	FOOTNOTE AMOUNTS:			400,000		
	CONTINGENT ON UPCOMING DEVELOPMENT					
	SUPPLIES	436,324	563,400	736,000	736,000	
DEBT SERVICE						
505.4390.58.1100	PRINCIPAL - BONDS		35,000	35,000	35,000	
505.4390.58.1200	PRINCIPAL - CAPITAL LEASE		64,000	64,000	64,000	
505.4390.58.2100	INTEREST - BONDS	25,695	42,000	42,000	42,000	
505.4390.58.2200	INTEREST - CAPITAL LEASE	4,956	9,500	9,500	9,500	
	DEBT SERVICE	30,651	150,500	150,500	150,500	
Totals for dept 4390 - DISTRIBUTION AND COLLECTION		1,260,675	1,560,895	1,847,922	1,847,922	

		Calculations as of 09/30/2026				
GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 09/30/26	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 FINANCE BUDGET	2026-27 CITY MANAGER BUDGET
APPROPRIATIONS						
Dept 4420 - WATER SUPPLY						
PURCHASED/CONTRACTED SERVICES						
505.4420.52.1000	PROFESSIONAL/TECHNICAL SERVICES	18,950	30,000	31,500	31,500	
505.4420.52.2000	PURCHASED PROPERTY SERVICES	10,760	10,000	13,000	13,000	
505.4420.52.2200	REPAIRS AND MAINTENANCE		10,000	25,000	25,000	
				FOOTNOTE AMOUNTS:		
				REPLACE SOLAR BEE/HIGH WAVE FLOATS		25,000
505.4420.52.3100	INSURANCE	262		300	300	
505.4420.52.3200	COMMUNICATIONS	285		500	500	
PURCHASED/CONTRACTED SERVICES		30,257	50,000	70,300	70,300	
SUPPLIES						
505.4420.53.1100	GENERAL SUPPLIES AND MATERIALS	326		800	800	
505.4420.53.1210	WATER/SEWER	1,063	10,000	10,000	10,000	
505.4420.53.1230	ELECTRICITY	1,195	1,600	1,600	1,600	
SUPPLIES		2,584	11,600	12,400	12,400	
DEBT SERVICE						
505.4420.58.1200	PRINCIPAL - CAPITAL LEASE		163,000	163,000	163,000	
505.4420.58.2200	INTEREST - CAPITAL LEASE	86,836	120,780	120,780	120,780	
DEBT SERVICE		86,836	283,780	283,780	283,780	
Totals for dept 4420 - WATER SUPPLY		119,677	345,380	366,480	366,480	
Dept 4430 - WATER TREATMENT PLANT						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
505.4430.51.1100	SALARIES AND WAGES	223,371	282,148	282,148	282,148	
505.4430.51.1300	OVERTIME	6,752	8,000	8,000	8,000	
505.4430.51.2100	GROUP INSURANCE	71,280	83,510	83,510	83,510	
505.4430.51.2200	FICA CONTRIBUTIONS	16,704	21,020	21,020	21,020	
505.4430.51.2400	RETIREMENT CONTRIBUTIONS	17,215	20,579	20,579	20,579	
505.4430.51.2700	WORKERS COMPENSATION	14,107	16,227	16,227	16,227	
PERSONAL SERVICES AND EMPLOYEE BENEFITS		349,429	431,484	431,484	431,484	
PURCHASED/CONTRACTED SERVICES						
505.4430.52.1000	PROFESSIONAL/TECHNICAL SERVICES	45,423	102,700	105,000	105,000	
505.4430.52.2000	PURCHASED PROPERTY SERVICES	1,280	2,500	2,500	2,500	
505.4430.52.2200	REPAIRS AND MAINTENANCE	69,760	60,000	90,000	90,000	
505.4430.52.2201	REPAIRS & MAINTENANCE - PLANT EQU	6,840	10,000	10,000	10,000	
505.4430.52.2300	RENTALS	5,572	8,200	8,500	8,500	
505.4430.52.3100	INSURANCE	25,063	2,000	2,000	2,000	
505.4430.52.3200	COMMUNICATIONS	2,244	8,000	4,000	4,000	
505.4430.52.3210	POSTAGE	3,127	5,000	5,000	5,000	
505.4430.52.3300	ADVERTISING	1,336	8,500	9,000	9,000	
505.4430.52.3500	TRAVEL	731	1,800	1,800	1,800	
505.4430.52.3600	DUES AND FEES	269	1,500	1,500	1,500	
505.4430.52.3700	EDUCATION AND TRAINING	552	4,000	4,000	4,000	
505.4430.52.3800	LICENSES		360	360	360	
505.4430.52.3920	LABORATORY TESTING	756	12,000	13,000	13,000	
PURCHASED/CONTRACTED SERVICES		162,953	226,560	256,660	256,660	
SUPPLIES						
505.4430.53.1100	GENERAL SUPPLIES AND MATERIALS	16,621	20,000	20,000	20,000	
505.4430.53.1210	WATER/SEWER	1,680		2,500	2,500	
505.4430.53.1230	ELECTRICITY	120,644	195,000	195,000	195,000	
505.4430.53.1270	MOTOR FUEL	559	2,000	2,000	2,000	
505.4430.53.1600	SMALL EQUIPMENT	3,781	12,000	12,000	12,000	

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

		Calculations as of 09/30/2026				
GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 09/30/26	2025-26 ORIGINAL BUDGET	2026-27 DEPT REQUESTED BUDGET	2026-27 FINANCE BUDGET	2026-27 CITY MANAGER BUDGET
APPROPRIATIONS						
Dept 4430 - WATER TREATMENT PLANT						
SUPPLIES						
505.4430.53.1650	SAFETY SUPPLIES	791	2,500	2,500	2,500	
505.4430.53.1710	CHEMICALS	117,296	155,000	170,000	170,000	
505.4430.53.1770	LABORATORY SUPPLIES	6,834	15,000	15,000	15,000	
	SUPPLIES	268,206	401,500	419,000	419,000	
CAPITAL OUTLAYS						
505.4430.54.9900	CAPITAL OUTLAYS	35,575	61,500			
	CAPITAL OUTLAYS	35,575	61,500			
DEBT SERVICE						
505.4430.58.1100	PRINCIPAL - BONDS		900,000	900,000	900,000	
505.4430.58.2100	INTEREST - BONDS	496,868	678,768	678,768	678,768	
	DEBT SERVICE	496,868	1,578,768	1,578,768	1,578,768	
Totals for dept 4430 - WATER TREATMENT PLANT		1,313,031	2,699,812	2,685,912	2,685,912	
TOTAL APPROPRIATIONS		4,034,074	7,611,814	10,889,375	10,889,375	
NET OF REVENUES/APPROPRIATIONS - FUND 505		1,652,839		(4,208,560)	(4,208,560)	
	BEGINNING FUND BALANCE	22,357,092	22,357,092	24,009,931	24,009,931	24,009,931
	ENDING FUND BALANCE	24,009,931	22,357,092	19,801,371	19,801,371	24,009,931