

## **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 offset 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 has 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 are 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 Main Street Program, Police Department, and the required TPD project(s).

### **FY27 Budget**

In FY2027, the recommendation of staff is to use Alternate 1 revenue projection (see attached revenue calculation spreadsheet) which estimates we will receive \$750,000 in hotel/motel tax proceeds. Using this model, \$22,500 will be disbursed to the city’s general fund for administering the program, \$227,343 will be transferred to the General Government Capital Projects fund for a tourism related project (detail in that fund), and \$184,576 will be transferred to the Main Street, Police, and general government as unrestricted respectfully. The amount for the CVB is estimated to be \$318,281.

### **Supporting Documents**

Budget Printout

Revenue Calculations

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

|                                           |                                           | Calculations as of 09/30/2026        |                               |                                     |                              |                                   |
|-------------------------------------------|-------------------------------------------|--------------------------------------|-------------------------------|-------------------------------------|------------------------------|-----------------------------------|
| GL NUMBER                                 | DESCRIPTION                               | 2025-26<br>ACTIVITY<br>THRU 09/30/26 | 2025-26<br>ORIGINAL<br>BUDGET | 2026-27<br>DEPT REQUESTED<br>BUDGET | 2026-27<br>FINANCE<br>BUDGET | 2026-27<br>CITY MANAGER<br>BUDGET |
| ESTIMATED REVENUES                        |                                           |                                      |                               |                                     |                              |                                   |
| Dept 0000 - NON DEPARTMENTAL              |                                           |                                      |                               |                                     |                              |                                   |
| SELECTIVE SALES AND USE TAXES             |                                           |                                      |                               |                                     |                              |                                   |
| 275.0000.31.4100                          | HOTEL/MOTEL TAXES                         | 626,745                              | 720,000                       | 750,000                             | 750,000                      |                                   |
|                                           | SELECTIVE SALES AND USE TAXES             | 626,745                              | 720,000                       | 750,000                             | 750,000                      |                                   |
| PENALTIES/INTEREST - LICENSES AND PERMITS |                                           |                                      |                               |                                     |                              |                                   |
| 275.0000.31.9400                          | PENALTIES & INTEREST - BUSINESS TAXES     | 463                                  | 1,500                         | 1,500                               | 1,500                        |                                   |
|                                           | PENALTIES/INTEREST - LICENSES AND PERMITS | 463                                  | 1,500                         | 1,500                               | 1,500                        |                                   |
| INVESTMENT INCOME                         |                                           |                                      |                               |                                     |                              |                                   |
| 275.0000.36.1000                          | INTEREST REVENUES                         | 910                                  | 2,400                         | 1,200                               | 1,200                        |                                   |
|                                           | INVESTMENT INCOME                         | 910                                  | 2,400                         | 1,200                               | 1,200                        |                                   |
| Totals for dept 0000 - NON DEPARTMENTAL   |                                           | 628,118                              | 723,900                       | 752,700                             | 752,700                      |                                   |
| TOTAL ESTIMATED REVENUES                  |                                           | 628,118                              | 723,900                       | 752,700                             | 752,700                      |                                   |
| APPROPRIATIONS                            |                                           |                                      |                               |                                     |                              |                                   |
| Dept 0000 - NON DEPARTMENTAL              |                                           |                                      |                               |                                     |                              |                                   |
| PURCHASED/CONTRACTED SERVICES             |                                           |                                      |                               |                                     |                              |                                   |
| 275.0000.52.1200                          | TOURISM SERVICES                          | 189,512                              | 305,550                       | 318,281                             | 318,281                      |                                   |
|                                           | PURCHASED/CONTRACTED SERVICES             | 189,512                              | 305,550                       | 318,281                             | 318,281                      |                                   |
| OTHER FINANCING USES                      |                                           |                                      |                               |                                     |                              |                                   |
| 275.0000.61.1100                          | TRANSFERS OUT - GENERAL FUND              | 75,200                               | 112,800                       | 207,076                             | 207,076                      |                                   |
| 275.0000.61.1230                          | TRANSFERS OUT - DDA                       | 58,200                               | 87,300                        |                                     |                              |                                   |
| 275.0000.61.1390                          | TRANSFERS OUT - GEN GOVT CAPT PRG         | 145,500                              | 218,250                       | 227,343                             | 227,343                      |                                   |
|                                           | OTHER FINANCING USES                      | 278,900                              | 418,350                       | 434,419                             | 434,419                      |                                   |
| Totals for dept 0000 - NON DEPARTMENTAL   |                                           | 468,412                              | 723,900                       | 752,700                             | 752,700                      |                                   |
| TOTAL APPROPRIATIONS                      |                                           | 468,412                              | 723,900                       | 752,700                             | 752,700                      |                                   |
| NET OF REVENUES/APPROPRIATIONS - FUND 275 |                                           | 159,706                              |                               |                                     |                              |                                   |
|                                           | BEGINNING FUND BALANCE                    | (5,594)                              | (5,594)                       | 154,112                             | 154,112                      | 154,112                           |
|                                           | ENDING FUND BALANCE                       | 154,112                              | (5,594)                       | 154,112                             | 154,112                      | 154,112                           |

|                             |    |            |    |                                     |
|-----------------------------|----|------------|----|-------------------------------------|
| Budgeted FY26               | \$ | 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                          |

FY26 Actual

|          |    |           |    |             |
|----------|----|-----------|----|-------------|
| Oct Act  | \$ | 94,314.46 | \$ | 625,685.54  |
| Nov Act  | \$ | 71,538.50 | \$ | 554,147.04  |
| Dec Act  | \$ | 93,303.53 | \$ | 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  | \$ | 69,884.63 | \$ | 208,565.99  |
| Jun est  | \$ | 65,544.23 | \$ | 143,021.76  |
| Jul est  | \$ | 65,266.74 | \$ | 77,755.02   |
| Aug est  | \$ | 56,273.75 | \$ | 21,481.27   |
| Sept est | \$ | 58,783.01 | \$ | (37,301.74) |

Projected FY27 \$ 757,301.74  
94% \$ 713,378.24

|                          | Budget FY27 | Possible<br>Alt 1 | Possible<br>Alt 2 |
|--------------------------|-------------|-------------------|-------------------|
|                          | \$ 720,000  | \$ 750,000        | \$ 780,000        |
| Admin (3%)               | \$ 21,600   | \$ 22,500         | \$ 23,400         |
| Available for Distr/Use  | \$ 698,400  | \$ 727,500        | \$ 756,600        |
| Value of 1 cent          | \$ 87,300   | \$ 90,938         | \$ 94,575         |
| TCT - DMO true CVB (3.5) | \$ 305,550  | \$ 318,281        | \$ 331,013        |
| TPD Min (1.5)            | \$ 130,950  | \$ 136,406        | \$ 141,863        |
| DDA (1)                  | \$ 87,300   | \$ 90,938         | \$ 94,575         |
| Police (1)               | \$ 87,300   | \$ 90,938         | \$ 94,575         |
| Parking (1) or other TPD | \$ 87,300   | \$ 90,938         | \$ 94,575         |
| Total Distributed        | \$ 698,400  | \$ 727,500        | \$ 756,600        |
| Admin (3%)               | \$ 21,600   | \$ 22,500         | \$ 23,400         |
| Total Collected          | \$ 720,000  | \$ 750,000        | \$ 780,000        |

## **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 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% and collection began in April of 2026.

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

### **FY27 Budget**

In FY2027, it is projected that we will receive \$1.5 million in sales tax proceeds. The projects budgeted in FY27 for this fund are covering the tower read program.

### **Supporting Documents**

Budget Printout

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

|                                           |                                         | Calculations as of 09/30/2026        |                               |                                     |                              |                                   |
|-------------------------------------------|-----------------------------------------|--------------------------------------|-------------------------------|-------------------------------------|------------------------------|-----------------------------------|
| GL NUMBER                                 | DESCRIPTION                             | 2025-26<br>ACTIVITY<br>THRU 09/30/26 | 2025-26<br>ORIGINAL<br>BUDGET | 2026-27<br>DEPT REQUESTED<br>BUDGET | 2026-27<br>FINANCE<br>BUDGET | 2026-27<br>CITY MANAGER<br>BUDGET |
| ESTIMATED REVENUES                        |                                         |                                      |                               |                                     |                              |                                   |
| Dept 0000 - NON DEPARTMENTAL              |                                         |                                      |                               |                                     |                              |                                   |
| GENERAL SALES AND USE TAXES               |                                         |                                      |                               |                                     |                              |                                   |
| 320.0000.31.3220                          | 2020 SPLOST (SPECIAL PURPOSE LOST)      | 1,145,787                            | 744,000                       |                                     |                              |                                   |
| 320.0000.31.3230                          | 2026 SPLOST (SPECIAL PURPOSE LOST)      |                                      | 750,000                       | 1,500,000                           |                              |                                   |
|                                           | GENERAL SALES AND USE TAXES             | 1,145,787                            | 1,494,000                     | 1,500,000                           |                              |                                   |
| INTERGOVERNMENTAL REVENUE                 |                                         |                                      |                               |                                     |                              |                                   |
| 320.0000.33.4300.25301                    | STATE GRANT - LMIG RESURFACING          | 110,116                              |                               |                                     |                              |                                   |
| 320.0000.33.4300.26301                    | STATE GRANT - LMIG RESURFACING          | 102,193                              |                               |                                     |                              |                                   |
| 320.0000.33.4310.26301                    | STATE GRANT - LMIG OSS                  |                                      | 165,000                       |                                     |                              |                                   |
|                                           | INTERGOVERNMENTAL REVENUE               | 212,309                              | 165,000                       |                                     |                              |                                   |
| INVESTMENT INCOME                         |                                         |                                      |                               |                                     |                              |                                   |
| 320.0000.36.1000                          | INTEREST REVENUES                       | 7,326                                | 20,000                        |                                     |                              |                                   |
|                                           | INVESTMENT INCOME                       | 7,326                                | 20,000                        |                                     |                              |                                   |
|                                           | Totals for dept 0000 - NON DEPARTMENTAL | 1,365,422                            | 1,679,000                     | 1,500,000                           |                              |                                   |
|                                           | TOTAL ESTIMATED REVENUES                | 1,365,422                            | 1,679,000                     | 1,500,000                           |                              |                                   |
| APPROPRIATIONS                            |                                         |                                      |                               |                                     |                              |                                   |
| Dept 0000 - NON DEPARTMENTAL              |                                         |                                      |                               |                                     |                              |                                   |
| CAPITAL OUTLAYS                           |                                         |                                      |                               |                                     |                              |                                   |
| 320.0000.54.1000.26304                    | CAPITAL OUTLAYS - PROPERTY              |                                      | 49,990                        |                                     |                              |                                   |
| 320.0000.54.1000.26305                    | CAPITAL OUTLAYS - PROPERTY              |                                      | 349,927                       |                                     |                              |                                   |
| 320.0000.54.1000.26307                    | CAPITAL OUTLAYS - PROPERTY              |                                      | 110,133                       |                                     |                              |                                   |
| 320.0000.54.1000.26308                    | CAPITAL OUTLAYS - PROPERTY              |                                      | 119,975                       |                                     |                              |                                   |
| 320.0000.54.1400.24302                    | CAPITAL OUTLAYS - INFRASTRUCTURE        | 4,674                                |                               |                                     |                              |                                   |
| 320.0000.54.1400.24303                    | CAPITAL OUTLAYS - INFRASTRUCTURE        | 476,110                              |                               |                                     |                              |                                   |
| 320.0000.54.1400.26301                    | CAPITAL OUTLAYS - INFRASTRUCTURE        |                                      | 50,000                        |                                     |                              |                                   |
| 320.0000.54.1400.26302                    | CAPITAL OUTLAYS - INFRASTRUCTURE        |                                      | 55,000                        |                                     |                              |                                   |
| 320.0000.54.1400.26303                    | CAPITAL OUTLAYS - INFRASTRUCTURE        |                                      | 266,000                       |                                     |                              |                                   |
| 320.0000.54.2000.26306                    | CAPITAL OUTLAYS - MACH & EQUIPMEN       |                                      | 119,975                       |                                     |                              |                                   |
| 320.0000.54.4000.99999                    | CAPITAL OUTLAYS - OTHER                 |                                      |                               | 1,500,000                           |                              |                                   |
|                                           | CAPITAL OUTLAYS                         | 480,784                              | 1,121,000                     | 1,500,000                           |                              |                                   |
| OTHER FINANCING USES                      |                                         |                                      |                               |                                     |                              |                                   |
| 320.0000.61.1505                          | TRANSFERS OUT - WATER AND SEWER         | 248,000                              | 372,000                       |                                     |                              |                                   |
| 320.0000.61.1560                          | TRANSFERS OUT - STORMWATER              | 124,000                              | 186,000                       |                                     |                              |                                   |
|                                           | OTHER FINANCING USES                    | 372,000                              | 558,000                       |                                     |                              |                                   |
|                                           | Totals for dept 0000 - NON DEPARTMENTAL | 852,784                              | 1,679,000                     | 1,500,000                           |                              |                                   |
|                                           | TOTAL APPROPRIATIONS                    | 852,784                              | 1,679,000                     | 1,500,000                           |                              |                                   |
| NET OF REVENUES/APPROPRIATIONS - FUND 320 |                                         | 512,638                              |                               |                                     |                              |                                   |
|                                           | BEGINNING FUND BALANCE                  | 1,370,843                            | 1,370,843                     | 1,883,481                           | 1,883,481                    | 1,883,481                         |
|                                           | ENDING FUND BALANCE                     | 1,883,481                            | 1,370,843                     | 1,883,481                           | 1,883,481                    | 1,883,481                         |

## **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

### **FY27 Budget**

In FY2027, it is projected we will receive \$1 million in sales tax proceeds, and interest earnings of \$25,000. This year staff recommends contribution to the crosswalk program, bridge maintenance reserve, speed signs, and school-to-school design.

### **Supporting Documents**

Budget Printout

TSPLOST IGA

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

|                                           |                                   | Calculations as of 09/30/2026        |                               |                                     |                              |                                   |
|-------------------------------------------|-----------------------------------|--------------------------------------|-------------------------------|-------------------------------------|------------------------------|-----------------------------------|
| GL NUMBER                                 | DESCRIPTION                       | 2025-26<br>ACTIVITY<br>THRU 09/30/26 | 2025-26<br>ORIGINAL<br>BUDGET | 2026-27<br>DEPT REQUESTED<br>BUDGET | 2026-27<br>FINANCE<br>BUDGET | 2026-27<br>CITY MANAGER<br>BUDGET |
| ESTIMATED REVENUES                        |                                   |                                      |                               |                                     |                              |                                   |
| Dept 0000 - NON DEPARTMENTAL              |                                   |                                      |                               |                                     |                              |                                   |
| GENERAL SALES AND USE TAXES               |                                   |                                      |                               |                                     |                              |                                   |
| 335.0000.31.3400                          | 2019 TSPLOST (TRANSPORTATION SPLC | 87,727                               |                               |                                     |                              |                                   |
| 335.0000.31.3401                          | 2023 TSPLOST (TRANSPORTATION SALE | 645,423                              | 1,140,000                     | 1,011,000                           | 1,011,000                    |                                   |
| GENERAL SALES AND USE TAXES               |                                   | 733,150                              | 1,140,000                     | 1,011,000                           | 1,011,000                    |                                   |
| INTERGOVERNMENTAL REVENUE                 |                                   |                                      |                               |                                     |                              |                                   |
| 335.0000.33.4600.21203                    | STATE GRANT - TAP PROJECTS        | 2,245,626                            |                               |                                     |                              |                                   |
| INTERGOVERNMENTAL REVENUE                 |                                   | 2,245,626                            |                               |                                     |                              |                                   |
| INVESTMENT INCOME                         |                                   |                                      |                               |                                     |                              |                                   |
| 335.0000.36.1000                          | INTEREST REVENUES                 | 21,325                               | 66,000                        | 25,000                              | 25,000                       |                                   |
| INVESTMENT INCOME                         |                                   | 21,325                               | 66,000                        | 25,000                              | 25,000                       |                                   |
| Totals for dept 0000 - NON DEPARTMENTAL   |                                   | 3,000,101                            | 1,206,000                     | 1,036,000                           | 1,036,000                    |                                   |
| TOTAL ESTIMATED REVENUES                  |                                   | 3,000,101                            | 1,206,000                     | 1,036,000                           | 1,036,000                    |                                   |
| APPROPRIATIONS                            |                                   |                                      |                               |                                     |                              |                                   |
| Dept 0000 - NON DEPARTMENTAL              |                                   |                                      |                               |                                     |                              |                                   |
| CAPITAL OUTLAYS                           |                                   |                                      |                               |                                     |                              |                                   |
| 335.0000.54.1400.10192                    | CAPITAL OUTLAYS - INFRASTRUCTURE  |                                      | 50,000                        | 50,000                              | 50,000                       |                                   |
| 335.0000.54.1400.17102                    | CAPITAL OUTLAYS - INFRASTRUCTURE  |                                      | 25,000                        | 25,000                              | 25,000                       |                                   |
| 335.0000.54.1400.19201                    | CAPITAL OUTLAYS - INFRASTRUCTURE  |                                      | 60,000                        |                                     |                              |                                   |
| 335.0000.54.1400.21203                    | CAPITAL OUTLAYS - INFRASTRUCTURE  | 2,094,268                            | 260,000                       |                                     |                              |                                   |
| 335.0000.54.1400.22401                    | CAPITAL OUTLAYS - INFRASTRUCTURE  |                                      | 100,000                       |                                     |                              |                                   |
| 335.0000.54.1400.26401                    | CAPITAL OUTLAYS - INFRASTRUCTURE  |                                      | 400,000                       |                                     |                              |                                   |
| 335.0000.54.1400.26403                    | CAPITAL OUTLAYS - INFRASTRUCTURE  | 450,048                              | 300,000                       |                                     |                              |                                   |
| 335.0000.54.2000.23401                    | CAPITAL OUTLAYS - MACH & EQUIPMEN |                                      | 11,000                        | 11,000                              | 11,000                       |                                   |
| 335.0000.54.4000.99999                    | CAPITAL OUTLAYS - OTHER           | 23,194                               |                               | 950,000                             | 950,000                      |                                   |
| CAPITAL OUTLAYS                           |                                   | 2,567,510                            | 1,206,000                     | 1,036,000                           | 1,036,000                    |                                   |
| Totals for dept 0000 - NON DEPARTMENTAL   |                                   | 2,567,510                            | 1,206,000                     | 1,036,000                           | 1,036,000                    |                                   |
| TOTAL APPROPRIATIONS                      |                                   | 2,567,510                            | 1,206,000                     | 1,036,000                           | 1,036,000                    |                                   |
| NET OF REVENUES/APPROPRIATIONS - FUND 335 |                                   | 432,591                              |                               |                                     |                              |                                   |
| BEGINNING FUND BALANCE                    |                                   | 3,169,445                            | 3,169,445                     | 3,602,036                           | 3,602,036                    | 3,602,036                         |
| ENDING FUND BALANCE                       |                                   | 3,602,036                            | 3,169,445                     | 3,602,036                           | 3,602,036                    | 3,602,036                         |

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%         |
| <b>TOTAL</b>      | <b>100.00%</b> |

- (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.

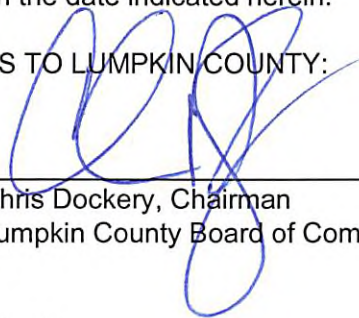
## **SECTION 23. MEDIATION**

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.

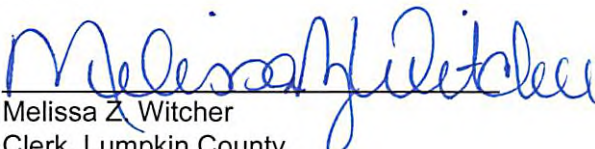
[EXECUTION ON FOLLOWING PAGE]

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:

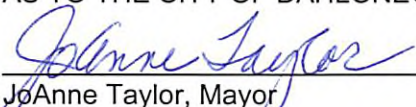
  
Chris Dockery, Chairman  
Lumpkin County Board of Commissioners

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       |
|--------------------------------------------------------------------------------|--------------------------------------------|---------------------|
| <b>Joint – Lumpkin County &amp; City of Dahlonega</b>                          |                                            |                     |
| Auraria Road/Dawsonville Highway/Torrington Drive Intersection Improvements    | Lumpkin County<br>and<br>City of Dahlonega | \$5,000,000         |
| <b>Lumpkin County</b>                                                          |                                            |                     |
| Roads and Bridges – Paving, Striping, Maintenance, Construction & Improvements | Lumpkin County                             |                     |
| Road Maintenance Equipment                                                     | Lumpkin County                             |                     |
| TOTAL FUNDS TO LUMPKIN COUNTY                                                  |                                            | \$12,150,000        |
| <b>City of Dahlonega</b>                                                       |                                            |                     |
| 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         |
| <b>PROGRAM TOTAL</b>                                                           |                                            | <b>\$20,000,000</b> |

## **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.

### **FY27 Budget**

In FY2027, this fund is expected to generate \$1.1 million dollars in fees, charges for services, and interest. The capital request in FY27 is a replacement chipper.

### **Supporting Documents**

Budget Printout

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

| Calculations as of 09/30/2026                                  |                                   |                                      |                               |                                     |                              |                                   |
|----------------------------------------------------------------|-----------------------------------|--------------------------------------|-------------------------------|-------------------------------------|------------------------------|-----------------------------------|
| GL NUMBER                                                      | DESCRIPTION                       | 2025-26<br>ACTIVITY<br>THRU 09/30/26 | 2025-26<br>ORIGINAL<br>BUDGET | 2026-27<br>DEPT REQUESTED<br>BUDGET | 2026-27<br>FINANCE<br>BUDGET | 2026-27<br>CITY MANAGER<br>BUDGET |
| ESTIMATED REVENUES                                             |                                   |                                      |                               |                                     |                              |                                   |
| Dept 0000 - NON DEPARTMENTAL                                   |                                   |                                      |                               |                                     |                              |                                   |
| CHARGES FOR SERVICES                                           |                                   |                                      |                               |                                     |                              |                                   |
| 540.0000.34.4110                                               | REFUSE COLLECTION CHARGES         | 748,066                              | 1,094,770                     | 1,094,770                           | 1,094,770                    |                                   |
| 540.0000.34.4130                                               | SALE OF RECYCLED MATERIALS        | 1,050                                | 500                           | 1,000                               | 1,000                        |                                   |
| 540.0000.34.6950                                               | LATE PAYMENT PENALTIES AND FEES   | 7,769                                | 7,500                         | 7,500                               | 7,500                        |                                   |
| CHARGES FOR SERVICES                                           |                                   | 756,885                              | 1,102,770                     | 1,103,270                           | 1,103,270                    |                                   |
| INVESTMENT INCOME                                              |                                   |                                      |                               |                                     |                              |                                   |
| 540.0000.36.1000                                               | INTEREST REVENUES                 | 6,354                                | 20,000                        | 8,500                               | 8,500                        |                                   |
| INVESTMENT INCOME                                              |                                   | 6,354                                | 20,000                        | 8,500                               | 8,500                        |                                   |
| MISCELLANEOUS REVENUE                                          |                                   |                                      |                               |                                     |                              |                                   |
| 540.0000.38.9000                                               | MISCELLANEOUS REVENUES            | 1,557                                | 2,000                         | 2,000                               | 2,000                        |                                   |
| MISCELLANEOUS REVENUE                                          |                                   | 1,557                                | 2,000                         | 2,000                               | 2,000                        |                                   |
| OTHER FINANCING SOURCES                                        |                                   |                                      |                               |                                     |                              |                                   |
| 540.0000.39.9200                                               | APPROPRIATED NET ASSETS           |                                      | 297,563                       | 155,368                             | 103,078                      |                                   |
| OTHER FINANCING SOURCES                                        |                                   |                                      | 297,563                       | 155,368                             | 103,078                      |                                   |
| Totals for dept 0000 - NON DEPARTMENTAL                        |                                   | 764,796                              | 1,422,333                     | 1,269,138                           | 1,216,848                    |                                   |
| TOTAL ESTIMATED REVENUES                                       |                                   | 764,796                              | 1,422,333                     | 1,269,138                           | 1,216,848                    |                                   |
| APPROPRIATIONS                                                 |                                   |                                      |                               |                                     |                              |                                   |
| Dept 0000 - NON DEPARTMENTAL                                   |                                   |                                      |                               |                                     |                              |                                   |
| CAPITAL OUTLAYS                                                |                                   |                                      |                               |                                     |                              |                                   |
| 540.0000.54.2000.26701                                         | CAPITAL OUTLAYS - MACH & EQUIPMEN | 243,172                              | 300,000                       |                                     |                              |                                   |
| 540.0000.54.4000.99999                                         | CAPITAL OUTLAYS - OTHER           |                                      |                               | 125,000                             | 125,000                      |                                   |
| FOOTNOTE AMOUNTS:                                              |                                   |                                      |                               | 125,000                             |                              |                                   |
| REPLACEMENT CHIPPER                                            |                                   |                                      |                               |                                     |                              |                                   |
| CAPITAL OUTLAYS                                                |                                   | 243,172                              | 300,000                       | 125,000                             | 125,000                      |                                   |
| OTHER COSTS                                                    |                                   |                                      |                               |                                     |                              |                                   |
| 540.0000.57.9000                                               | CONTINGENCIES                     |                                      | 20,000                        |                                     |                              |                                   |
| OTHER COSTS                                                    |                                   |                                      | 20,000                        |                                     |                              |                                   |
| Totals for dept 0000 - NON DEPARTMENTAL                        |                                   | 243,172                              | 320,000                       | 125,000                             | 125,000                      |                                   |
| Dept 4500 - SOLID WASTE AND RECYCLING                          |                                   |                                      |                               |                                     |                              |                                   |
| PERSONAL SERVICES AND EMPLOYEE BENEFITS                        |                                   |                                      |                               |                                     |                              |                                   |
| 540.4500.51.1100                                               | SALARIES AND WAGES                | 246,587                              | 330,787                       | 393,000                             | 340,710                      |                                   |
| FOOTNOTE AMOUNTS:                                              |                                   |                                      |                               | 393,000                             |                              |                                   |
| \$421K (CURRENT) +3% COLA +7% PERF. - \$70K (2 EMPL. TRANSFER) |                                   |                                      |                               |                                     |                              |                                   |
| 540.4500.51.1300                                               | OVERTIME                          | 11,157                               | 16,000                        | 15,000                              | 15,000                       |                                   |
| 540.4500.51.2100                                               | GROUP INSURANCE                   | 82,597                               | 108,086                       | 108,086                             | 108,086                      |                                   |
| 540.4500.51.2200                                               | FICA CONTRIBUTIONS                | 18,463                               | 24,644                        | 24,644                              | 24,644                       |                                   |
| 540.4500.51.2400                                               | RETIREMENT CONTRIBUTIONS          | 30,298                               | 36,219                        | 36,219                              | 36,219                       |                                   |
| 540.4500.51.2700                                               | WORKERS COMPENSATION              | 17,494                               | 20,123                        | 20,123                              | 20,123                       |                                   |
| PERSONAL SERVICES AND EMPLOYEE BENEFITS                        |                                   | 406,596                              | 535,859                       | 597,072                             | 544,782                      |                                   |
| PURCHASED/CONTRACTED SERVICES                                  |                                   |                                      |                               |                                     |                              |                                   |
| 540.4500.52.1000                                               | PROFESSIONAL/TECHNICAL SERVICES   | 497                                  | 2,000                         | 2,000                               | 2,000                        |                                   |
| 540.4500.52.2200                                               | REPAIRS AND MAINTENANCE           | 20,643                               | 48,000                        | 40,000                              | 40,000                       |                                   |
| 540.4500.52.2300                                               | RENTALS                           | 36,790                               | 62,000                        | 65,000                              | 65,000                       |                                   |
| FOOTNOTE AMOUNTS:                                              |                                   |                                      |                               | 55,000                              |                              |                                   |
| ISUZU                                                          |                                   |                                      |                               |                                     |                              |                                   |
| FOOTNOTE AMOUNTS:                                              |                                   |                                      |                               | 10,000                              |                              |                                   |

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

|                                                  |                                | Calculations as of 09/30/2026        |                               |                                     |                              |                                   |
|--------------------------------------------------|--------------------------------|--------------------------------------|-------------------------------|-------------------------------------|------------------------------|-----------------------------------|
| GL NUMBER                                        | DESCRIPTION                    | 2025-26<br>ACTIVITY<br>THRU 09/30/26 | 2025-26<br>ORIGINAL<br>BUDGET | 2026-27<br>DEPT REQUESTED<br>BUDGET | 2026-27<br>FINANCE<br>BUDGET | 2026-27<br>CITY MANAGER<br>BUDGET |
| APPROPRIATIONS                                   |                                |                                      |                               |                                     |                              |                                   |
| Dept 4500 - SOLID WASTE AND RECYCLING            |                                |                                      |                               |                                     |                              |                                   |
| PURCHASED/CONTRACTED SERVICES                    |                                |                                      |                               |                                     |                              |                                   |
| ROLLOFFS, ETC.                                   |                                |                                      |                               |                                     |                              |                                   |
| GL # FOOTNOTE TOTAL:                             |                                |                                      |                               | 65,000                              |                              |                                   |
| 540.4500.52.3100                                 | INSURANCE                      | 5,792                                |                               | 5,792                               | 5,792                        |                                   |
| 540.4500.52.3200                                 | COMMUNICATIONS                 | 993                                  | 3,000                         | 2,000                               | 2,000                        |                                   |
| 540.4500.52.3300                                 | ADVERTISING                    |                                      | 200                           |                                     |                              |                                   |
| 540.4500.52.3700                                 | EDUCATION AND TRAINING         |                                      | 6,000                         | 6,000                               | 6,000                        |                                   |
| FOOTNOTE AMOUNTS:                                |                                |                                      |                               | 6,000                               |                              |                                   |
| CDL                                              |                                |                                      |                               |                                     |                              |                                   |
| 540.4500.52.3930                                 | DISPOSAL SERVICES              | 147,216                              | 230,000                       | 230,000                             | 230,000                      |                                   |
| PURCHASED/CONTRACTED SERVICES                    |                                | 211,931                              | 351,200                       | 350,792                             | 350,792                      |                                   |
| SUPPLIES                                         |                                |                                      |                               |                                     |                              |                                   |
| 540.4500.53.1100                                 | GENERAL SUPPLIES AND MATERIALS | 24,607                               | 80,000                        | 65,000                              | 65,000                       |                                   |
| FOOTNOTE AMOUNTS:                                |                                |                                      |                               | 25,000                              |                              |                                   |
| CANS & DUMPSTERS                                 |                                |                                      |                               |                                     |                              |                                   |
| FOOTNOTE AMOUNTS:                                |                                |                                      |                               | 40,000                              |                              |                                   |
| MISC. SUPPLIES                                   |                                |                                      |                               |                                     |                              |                                   |
| GL # FOOTNOTE TOTAL:                             |                                |                                      |                               | 65,000                              |                              |                                   |
| 540.4500.53.1230                                 | ELECTRICITY                    | 341                                  | 700                           | 700                                 | 700                          |                                   |
| 540.4500.53.1270                                 | MOTOR FUEL                     | 17,064                               | 30,000                        | 26,000                              | 26,000                       |                                   |
| 540.4500.53.1600                                 | SMALL EQUIPMENT                |                                      | 1,000                         | 1,000                               | 1,000                        |                                   |
| 540.4500.53.1650                                 | SAFETY SUPPLIES                | 984                                  | 2,000                         | 2,000                               | 2,000                        |                                   |
| SUPPLIES                                         |                                | 42,996                               | 113,700                       | 94,700                              | 94,700                       |                                   |
| INTERFUND CHARGES                                |                                |                                      |                               |                                     |                              |                                   |
| 540.4500.55.1100                                 | INDIRECT COST ALLOCATIONS      | 67,716                               | 101,574                       | 101,574                             | 101,574                      |                                   |
| INTERFUND CHARGES                                |                                | 67,716                               | 101,574                       | 101,574                             | 101,574                      |                                   |
| Totals for dept 4500 - SOLID WASTE AND RECYCLING |                                | 729,239                              | 1,102,333                     | 1,144,138                           | 1,091,848                    |                                   |
| TOTAL APPROPRIATIONS                             |                                | 972,411                              | 1,422,333                     | 1,269,138                           | 1,216,848                    |                                   |
| NET OF REVENUES/APPROPRIATIONS - FUND 540        |                                | (207,615)                            |                               |                                     |                              |                                   |
| BEGINNING FUND BALANCE                           |                                | 1,537,858                            | 1,537,858                     | 1,330,243                           | 1,330,243                    | 1,330,243                         |
| ENDING FUND BALANCE                              |                                | 1,330,243                            | 1,537,858                     | 1,330,243                           | 1,330,243                    | 1,330,243                         |

## **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 SPLOST program expired so there are no longer sales tax proceeds coming to this fund.

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 expired, and staff began the process of auditing parcels for any changes last year. Some credits expired and some new credits were approved. Staff monitors changes to parcels and adjusts accounts as needed.

### **FY27 Budget**

In FY2027, it is projected that we will receive \$326k in charges/fees, interest earnings, and intergovernmental revenues. Staff have requested four projects for FY27. Those projects are completion of Martin St., Johnson Street, Riley Road, and West Circle. These projects are within the earnings/reserves for this fund.

### **Supporting Documents**

Budget Printout

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

|                                         |                                             | Calculations as of 09/30/2026        |                               |                                     |                              |                                   |
|-----------------------------------------|---------------------------------------------|--------------------------------------|-------------------------------|-------------------------------------|------------------------------|-----------------------------------|
| GL NUMBER                               | DESCRIPTION                                 | 2025-26<br>ACTIVITY<br>THRU 09/30/26 | 2025-26<br>ORIGINAL<br>BUDGET | 2026-27<br>DEPT REQUESTED<br>BUDGET | 2026-27<br>FINANCE<br>BUDGET | 2026-27<br>CITY MANAGER<br>BUDGET |
| ESTIMATED REVENUES                      |                                             |                                      |                               |                                     |                              |                                   |
| Dept 0000 - NON DEPARTMENTAL            |                                             |                                      |                               |                                     |                              |                                   |
| CHARGES FOR SERVICES                    |                                             |                                      |                               |                                     |                              |                                   |
| 560.0000.34.4260                        | STORMWATER UTILITY CHARGES                  | 239,251                              | 348,000                       | 319,000                             | 319,000                      |                                   |
| 560.0000.34.6950                        | LATE PAYMENT PENALTIES AND FEES             | 1,463                                | 1,000                         | 1,500                               | 1,500                        |                                   |
|                                         | CHARGES FOR SERVICES                        | 240,714                              | 349,000                       | 320,500                             | 320,500                      |                                   |
| INVESTMENT INCOME                       |                                             |                                      |                               |                                     |                              |                                   |
| 560.0000.36.1000                        | INTEREST REVENUES                           | 4,648                                | 15,000                        | 6,000                               | 6,000                        |                                   |
|                                         | INVESTMENT INCOME                           | 4,648                                | 15,000                        | 6,000                               | 6,000                        |                                   |
| OTHER FINANCING SOURCES                 |                                             |                                      |                               |                                     |                              |                                   |
| 560.0000.39.1320                        | TRANSFERS IN - SPLOST                       | 124,000                              | 186,000                       |                                     |                              |                                   |
| 560.0000.39.9200                        | APPROPRIATED NET ASSETS                     |                                      | 473,857                       | 1,265,652                           | 1,778,107                    |                                   |
|                                         | OTHER FINANCING SOURCES                     | 124,000                              | 659,857                       | 1,265,652                           | 1,778,107                    |                                   |
|                                         | Totals for dept 0000 - NON DEPARTMENTAL     | 369,362                              | 1,023,857                     | 1,592,152                           | 2,104,607                    |                                   |
|                                         | TOTAL ESTIMATED REVENUES                    | 369,362                              | 1,023,857                     | 1,592,152                           | 2,104,607                    |                                   |
| APPROPRIATIONS                          |                                             |                                      |                               |                                     |                              |                                   |
| Dept 0000 - NON DEPARTMENTAL            |                                             |                                      |                               |                                     |                              |                                   |
| CAPITAL OUTLAYS                         |                                             |                                      |                               |                                     |                              |                                   |
| 560.0000.54.1400.21610                  | CAPITAL OUTLAYS - INFRASTRUCTURE            | 538,612                              |                               |                                     |                              |                                   |
| 560.0000.54.1400.21802                  | CAPITAL OUTLAYS - INFRASTRUCTURE            |                                      | 250,000                       |                                     |                              |                                   |
| 560.0000.54.1400.23802                  | CAPITAL OUTLAYS - INFRASTRUCTURE            | 5,945                                |                               |                                     |                              |                                   |
| 560.0000.54.1400.24804                  | CAPITAL OUTLAYS - INFRASTRUCTURE            |                                      |                               | 400,000                             | 400,000                      |                                   |
| 560.0000.54.1400.25801                  | CAPITAL OUTLAYS - INFRASTRUCTURE            |                                      |                               | 600,000                             | 600,000                      |                                   |
| 560.0000.54.1400.25802                  | CAPITAL OUTLAYS - INFRASTRUCTURE            |                                      |                               | 250,000                             | 250,000                      |                                   |
| 560.0000.54.1400.25803                  | CAPITAL OUTLAYS - INFRASTRUCTURE            |                                      | 160,000                       | 250,000                             | 250,000                      |                                   |
|                                         | CAPITAL OUTLAYS                             | 544,557                              | 410,000                       | 1,500,000                           | 1,500,000                    |                                   |
|                                         | Totals for dept 0000 - NON DEPARTMENTAL     | 544,557                              | 410,000                       | 1,500,000                           | 1,500,000                    |                                   |
| Dept 4910 - STORMWATER                  |                                             |                                      |                               |                                     |                              |                                   |
| PERSONAL SERVICES AND EMPLOYEE BENEFITS |                                             |                                      |                               |                                     |                              |                                   |
| 560.4910.51.1100                        | SALARIES AND WAGES                          | 45,949                               |                               | 68,000                              |                              |                                   |
|                                         | FOOTNOTE AMOUNTS:                           |                                      |                               | 68,000                              |                              |                                   |
|                                         | TRACKING @ \$62K + 3% COLA + 7% PERFORMANCE |                                      |                               |                                     |                              |                                   |
| 560.4910.51.2100                        | GROUP INSURANCE                             | 7,244                                |                               | 9,700                               |                              |                                   |
| 560.4910.51.2200                        | FICA CONTRIBUTIONS                          | 3,418                                |                               | 5,202                               |                              |                                   |
|                                         | PERSONAL SERVICES AND EMPLOYEE BENEFITS     | 56,611                               |                               | 82,902                              |                              |                                   |
| PURCHASED/CONTRACTED SERVICES           |                                             |                                      |                               |                                     |                              |                                   |
| 560.4910.52.1000                        | PROFESSIONAL/TECHNICAL SERVICES             | 788                                  | 15,000                        | 5,000                               | 5,000                        |                                   |
| 560.4910.52.2200                        | REPAIRS AND MAINTENANCE                     |                                      | 1,500                         | 1,500                               | 1,500                        |                                   |
| 560.4910.52.3100                        | INSURANCE                                   | 712                                  |                               | 750                                 | 750                          |                                   |
| 560.4910.52.3300                        | ADVERTISING                                 |                                      | 500                           | 500                                 | 500                          |                                   |
|                                         | PURCHASED/CONTRACTED SERVICES               | 1,500                                | 17,000                        | 7,750                               | 7,750                        |                                   |
| SUPPLIES                                |                                             |                                      |                               |                                     |                              |                                   |
| 560.4910.53.1100                        | GENERAL SUPPLIES AND MATERIALS              |                                      | 1,500                         | 1,500                               | 1,500                        |                                   |
| 560.4910.53.1650                        | SAFETY SUPPLIES                             | 51                                   |                               |                                     |                              |                                   |
|                                         | SUPPLIES                                    | 51                                   | 1,500                         | 1,500                               | 1,500                        |                                   |
| INTERFUND CHARGES                       |                                             |                                      |                               |                                     |                              |                                   |
| 560.4910.55.1100                        | INDIRECT COST ALLOCATIONS                   | 396,905                              | 595,357                       |                                     | 595,357                      |                                   |

|                                           |             | Calculations as of 09/30/2026 |           |                |           |              |
|-------------------------------------------|-------------|-------------------------------|-----------|----------------|-----------|--------------|
|                                           |             | 2025-26                       | 2025-26   | 2026-27        | 2026-27   | 2026-27      |
|                                           |             | ACTIVITY                      | ORIGINAL  | DEPT REQUESTED | FINANCE   | CITY MANAGER |
| GL NUMBER                                 | DESCRIPTION | THRU 09/30/26                 | BUDGET    | BUDGET         | BUDGET    | BUDGET       |
| APPROPRIATIONS                            |             |                               |           |                |           |              |
| Dept 4910 - STORMWATER                    |             |                               |           |                |           |              |
| INTERFUND CHARGES                         |             |                               |           |                |           |              |
| INTERFUND CHARGES                         |             |                               |           |                |           |              |
|                                           |             | 396,905                       | 595,357   |                | 595,357   |              |
| Totals for dept 4910 - STORMWATER         |             | 455,067                       | 613,857   | 92,152         | 604,607   |              |
| TOTAL APPROPRIATIONS                      |             | 999,624                       | 1,023,857 | 1,592,152      | 2,104,607 |              |
| NET OF REVENUES/APPROPRIATIONS - FUND 560 |             | (630,262)                     |           |                |           |              |
| BEGINNING FUND BALANCE                    |             | 2,789,260                     | 2,789,260 | 2,158,998      | 2,158,998 | 2,158,998    |
| ENDING FUND BALANCE                       |             | 2,158,998                     | 2,789,260 | 2,158,998      | 2,158,998 | 2,158,998    |

## **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



BUDGET REPORT FOR CITY OF DAHLONEGA  
 Fund: 100 GENERAL FUND

Calculations as of 09/30/2026

| GL NUMBER                                 | DESCRIPTION                         | 2025-26<br>ACTIVITY<br>THRU 09/30/26 | 2025-26<br>ORIGINAL<br>BUDGET | 2026-27<br>DEPT REQUESTED<br>BUDGET | 2026-27<br>FINANCE<br>BUDGET | 2026-27<br>CITY MANAGER<br>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                              |                              |                                   |

BUDGET REPORT FOR CITY OF DAHLONEGA  
Fund: 100 GENERAL FUND

|                                         |                                         | Calculations as of 09/30/2026        |                               |                                     |                              |                                   |
|-----------------------------------------|-----------------------------------------|--------------------------------------|-------------------------------|-------------------------------------|------------------------------|-----------------------------------|
| GL NUMBER                               | DESCRIPTION                             | 2025-26<br>ACTIVITY<br>THRU 09/30/26 | 2025-26<br>ORIGINAL<br>BUDGET | 2026-27<br>DEPT REQUESTED<br>BUDGET | 2026-27<br>FINANCE<br>BUDGET | 2026-27<br>CITY MANAGER<br>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                             |                              |                                   |

BUDGET REPORT FOR CITY OF DAHLONEGA  
Fund: 100 GENERAL FUND

Calculations as of 09/30/2026

| GL NUMBER                               | DESCRIPTION                     | 2025-26<br>ACTIVITY<br>THRU 09/30/26 | 2025-26<br>ORIGINAL<br>BUDGET | 2026-27<br>DEPT REQUESTED<br>BUDGET | 2026-27<br>FINANCE<br>BUDGET | 2026-27<br>CITY MANAGER<br>BUDGET |
|-----------------------------------------|---------------------------------|--------------------------------------|-------------------------------|-------------------------------------|------------------------------|-----------------------------------|
| 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                               |                              |                                   |

BUDGET REPORT FOR CITY OF DAHLONEGA  
 Fund: 100 GENERAL FUND

Calculations as of 09/30/2026

| GL NUMBER                                     | DESCRIPTION                     | 2025-26<br>ACTIVITY<br>THRU 09/30/26 | 2025-26<br>ORIGINAL<br>BUDGET | DEPT REQUESTED<br>2026-27<br>BUDGET | 2026-27<br>FINANCE<br>BUDGET | 2026-27<br>CITY MANAGER<br>BUDGET |
|-----------------------------------------------|---------------------------------|--------------------------------------|-------------------------------|-------------------------------------|------------------------------|-----------------------------------|
| 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                             |                              |                                   |

BUDGET REPORT FOR CITY OF DAHLONEGA  
Fund: 100 GENERAL FUND

Calculations as of 09/30/2026

| GL NUMBER                                                                                                         | DESCRIPTION                     | 2025-26<br>ACTIVITY<br>THRU 09/30/26 | 2025-26<br>ORIGINAL<br>BUDGET | 2026-27<br>DEPT REQUESTED<br>BUDGET | 2026-27<br>FINANCE<br>BUDGET | 2026-27<br>CITY MANAGER<br>BUDGET |
|-------------------------------------------------------------------------------------------------------------------|---------------------------------|--------------------------------------|-------------------------------|-------------------------------------|------------------------------|-----------------------------------|
| 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:                                                                                                 |                                 |                                      |                               | 4,000                               |                              |                                   |
| LAPTOP, DOCK, SCREENS                                                                                             |                                 |                                      |                               |                                     |                              |                                   |
| 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                               |                              |                                   |
| 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:                                                                                                 |                                 |                                      |                               | 7,330                               |                              |                                   |
| 2 TASERS/BWC                                                                                                      |                                 |                                      |                               |                                     |                              |                                   |
| FOOTNOTE AMOUNTS:                                                                                                 |                                 |                                      |                               | 7,148                               |                              |                                   |
| 2 FLEET 3 IN CAR CAMERAS                                                                                          |                                 |                                      |                               |                                     |                              |                                   |
| FOOTNOTE AMOUNTS:                                                                                                 |                                 |                                      |                               | 36,000                              |                              |                                   |
| 2 OUTFITTED VEHICLES                                                                                              |                                 |                                      |                               |                                     |                              |                                   |
| FOOTNOTE AMOUNTS:                                                                                                 |                                 |                                      |                               | 6,000                               |                              |                                   |
| 2 FLOCK CAMERAS                                                                                                   |                                 |                                      |                               |                                     |                              |                                   |

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Fund: 100 GENERAL FUND

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| GL NUMBER                                 | DESCRIPTION                     | 2025-26<br>ACTIVITY<br>THRU 09/30/26 | 2025-26<br>ORIGINAL<br>BUDGET | DEPT REQUESTED<br>2026-27<br>BUDGET | 2026-27<br>FINANCE<br>BUDGET | 2026-27<br>CITY MANAGER<br>BUDGET |
|-------------------------------------------|---------------------------------|--------------------------------------|-------------------------------|-------------------------------------|------------------------------|-----------------------------------|
| 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.     |                                 |                                      |                               |                                     |                              |                                   |
| FOOTNOTE AMOUNTS:                         |                                 |                                      |                               | 55,000                              |                              |                                   |
| 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                               |                              |                                   |

BUDGET REPORT FOR CITY OF DAHLONEGA  
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Calculations as of 09/30/2026

| GL NUMBER                                          | DESCRIPTION                                                          | 2025-26<br>ACTIVITY<br>THRU 09/30/26 | 2025-26<br>ORIGINAL<br>BUDGET | DEPT REQUESTED<br>2026-27<br>BUDGET | 2026-27<br>FINANCE<br>BUDGET | 2026-27<br>CITY MANAGER<br>BUDGET |
|----------------------------------------------------|----------------------------------------------------------------------|--------------------------------------|-------------------------------|-------------------------------------|------------------------------|-----------------------------------|
| 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:<br>COMPUTER EQUIPMENT FOR 1 FTE                    |                                      |                               | 4,000                               |                              |                                   |
|                                                    | FOOTNOTE AMOUNTS:<br>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:<br>CURRENT (\$604K) + 3% COLA + 7% PERFORMANCE     |                                      |                               | 885,000                             |                              |                                   |
|                                                    | FOOTNOTE AMOUNTS:<br>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:<br>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:<br>TREE TRIMMING                                   |                                      |                               | 20,000                              |                              |                                   |
|                                                    | FOOTNOTE AMOUNTS:<br>ASPHALT                                         |                                      |                               | 40,000                              |                              |                                   |
|                                                    | FOOTNOTE AMOUNTS:<br>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:<br>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                               |                              |                                   |



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| GL NUMBER                                   | DESCRIPTION                     | 2025-26<br>ACTIVITY<br>THRU 09/30/26 | 2025-26<br>ORIGINAL<br>BUDGET | DEPT REQUESTED<br>BUDGET | 2026-27<br>FINANCE<br>BUDGET | 2026-27<br>CITY MANAGER<br>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



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| GL NUMBER                               | DESCRIPTION                             | 2025-26<br>ACTIVITY<br>THRU 09/30/26 | 2025-26<br>ORIGINAL<br>BUDGET | DEPT REQUESTED<br>2026-27<br>BUDGET | 2026-27<br>FINANCE<br>BUDGET | 2026-27<br>CITY MANAGER<br>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                               |                              |                                   |

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| GL NUMBER                                    | DESCRIPTION                     | 2025-26<br>ACTIVITY<br>THRU 09/30/26 | 2025-26<br>ORIGINAL<br>BUDGET | 2026-27<br>DEPT REQUESTED<br>BUDGET | 2026-27<br>FINANCE<br>BUDGET | 2026-27<br>CITY MANAGER<br>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

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

|                                         |                                         | Calculations as of 09/30/2026        |                               |                                     |                              |                                   |
|-----------------------------------------|-----------------------------------------|--------------------------------------|-------------------------------|-------------------------------------|------------------------------|-----------------------------------|
| GL NUMBER                               | DESCRIPTION                             | 2025-26<br>ACTIVITY<br>THRU 09/30/26 | 2025-26<br>ORIGINAL<br>BUDGET | 2026-27<br>DEPT REQUESTED<br>BUDGET | 2026-27<br>FINANCE<br>BUDGET | 2026-27<br>CITY MANAGER<br>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<br>ACTIVITY<br>THRU 09/30/26 | 2025-26<br>ORIGINAL<br>BUDGET | 2026-27<br>DEPT REQUESTED<br>BUDGET | 2026-27<br>FINANCE<br>BUDGET | 2026-27<br>CITY MANAGER<br>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

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

| Calculations as of 09/30/2026           |                                   |                                      |                               |                                     |                              |                                   |
|-----------------------------------------|-----------------------------------|--------------------------------------|-------------------------------|-------------------------------------|------------------------------|-----------------------------------|
| GL NUMBER                               | DESCRIPTION                       | 2025-26<br>ACTIVITY<br>THRU 09/30/26 | 2025-26<br>ORIGINAL<br>BUDGET | 2026-27<br>DEPT REQUESTED<br>BUDGET | 2026-27<br>FINANCE<br>BUDGET | 2026-27<br>CITY MANAGER<br>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        |                               |                                     |                              |                                   |
|-------------------------------------------|-----------------------------------------|--------------------------------------|-------------------------------|-------------------------------------|------------------------------|-----------------------------------|
|                                           |                                         | 2025-26<br>ACTIVITY<br>THRU 09/30/26 | 2025-26<br>ORIGINAL<br>BUDGET | 2026-27<br>DEPT REQUESTED<br>BUDGET | 2026-27<br>FINANCE<br>BUDGET | 2026-27<br>CITY MANAGER<br>BUDGET |
| GL NUMBER                                 | DESCRIPTION                             |                                      |                               |                                     |                              |                                   |
| 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

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

| Calculations as of 09/30/2026           |                                   |                                      |                               |                                     |                              |                                   |
|-----------------------------------------|-----------------------------------|--------------------------------------|-------------------------------|-------------------------------------|------------------------------|-----------------------------------|
| GL NUMBER                               | DESCRIPTION                       | 2025-26<br>ACTIVITY<br>THRU 09/30/26 | 2025-26<br>ORIGINAL<br>BUDGET | 2026-27<br>DEPT REQUESTED<br>BUDGET | 2026-27<br>FINANCE<br>BUDGET | 2026-27<br>CITY MANAGER<br>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                              |                              |                                   |

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

| Calculations as of 09/30/2026 |                                          |                                      |                               |                                     |                              |                                   |
|-------------------------------|------------------------------------------|--------------------------------------|-------------------------------|-------------------------------------|------------------------------|-----------------------------------|
| GL NUMBER                     | DESCRIPTION                              | 2025-26<br>ACTIVITY<br>THRU 09/30/26 | 2025-26<br>ORIGINAL<br>BUDGET | 2026-27<br>DEPT REQUESTED<br>BUDGET | 2026-27<br>FINANCE<br>BUDGET | 2026-27<br>CITY MANAGER<br>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                       |                                     |                              |                                   |

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

City of Danvers

| Calculations as of 09/30/2026              |                                 |                                      |                               |                                     |                              |                                   |
|--------------------------------------------|---------------------------------|--------------------------------------|-------------------------------|-------------------------------------|------------------------------|-----------------------------------|
| GL NUMBER                                  | DESCRIPTION                     | 2025-26<br>ACTIVITY<br>THRU 09/30/26 | 2025-26<br>ORIGINAL<br>BUDGET | 2026-27<br>DEPT REQUESTED<br>BUDGET | 2026-27<br>FINANCE<br>BUDGET | 2026-27<br>CITY MANAGER<br>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                       |                                   |

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

| Calculations as of 09/30/2026                        |                                 |                                      |                               |                                     |                              |                                   |
|------------------------------------------------------|---------------------------------|--------------------------------------|-------------------------------|-------------------------------------|------------------------------|-----------------------------------|
| GL NUMBER                                            | DESCRIPTION                     | 2025-26<br>ACTIVITY<br>THRU 09/30/26 | 2025-26<br>ORIGINAL<br>BUDGET | 2026-27<br>DEPT REQUESTED<br>BUDGET | 2026-27<br>FINANCE<br>BUDGET | 2026-27<br>CITY MANAGER<br>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                               |                              |                                   |

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

Calculations as of 09/30/2026

| GL NUMBER                                          | DESCRIPTION                        | 2025-26<br>ACTIVITY<br>THRU 09/30/26 | 2025-26<br>ORIGINAL<br>BUDGET | 2026-27<br>DEPT REQUESTED<br>BUDGET | 2026-27<br>FINANCE<br>BUDGET | 2026-27<br>CITY MANAGER<br>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                    |                                   |

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

|                                         |                                   | Calculations as of 09/30/2026        |                               |                                     |                              |                                   |
|-----------------------------------------|-----------------------------------|--------------------------------------|-------------------------------|-------------------------------------|------------------------------|-----------------------------------|
| GL NUMBER                               | DESCRIPTION                       | 2025-26<br>ACTIVITY<br>THRU 09/30/26 | 2025-26<br>ORIGINAL<br>BUDGET | 2026-27<br>DEPT REQUESTED<br>BUDGET | 2026-27<br>FINANCE<br>BUDGET | 2026-27<br>CITY MANAGER<br>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:                       |                                   |                                      |                               | 25,000                              |                              |                                   |
| REPLACE SOLAR BEE/HIGH WAVE FLOATS      |                                   |                                      |                               |                                     |                              |                                   |
| 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<br>ACTIVITY<br>THRU 09/30/26 | 2025-26<br>ORIGINAL<br>BUDGET | 2026-27<br>DEPT REQUESTED<br>BUDGET | 2026-27<br>FINANCE<br>BUDGET | 2026-27<br>CITY MANAGER<br>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                        |