



**CITY OF DAHLONEGA**  
**City Council Special Called Meeting Agenda**  
August 16, 2021 4:00 PM  
Gary McCullough Chambers, Dahlonega City Hall

---

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

---

CALL TO ORDER AND WELCOME

APPROVAL OF AGENDA

NEW BUSINESS

1. Appointment - DDA / Main Street Program Board  
Sam Norton, Mayor
- [2.](#) Authorization for Additional ARPA Application  
Bill Schmid, City Manager
- [3.](#) FY2022 Budget and 5-Year Capital Improvements Program  
Allison Martin, Finance Director
- [4.](#) 2021 Tax Digest and Millage Rate  
Allison Martin, Finance Director

ADJOURNMENT



# City Council Agenda Memo

---

**DATE:** August 10, 2021  
**TITLE:** Authorization for Additional ARPA Application  
**PRESENTED BY:** Bill Schmid, City Manager

---

## **AGENDA ITEM DESCRIPTION:**

Consideration of application for additional State Fiscal Recovery Funds authorized under the American Rescue Plan

---

## **HISTORY/PAST ACTION:**

As part of the American Rescue Plan, states were awarded funds that could be used for Broadband infrastructure, water/sewer infrastructure and negative economic impact mitigation. Georgia provided notice in late July that they would be opening a portal from August 1, until August 31, 2021, to accept requests from eligible applicants. Georgia defines eligible applicants as state agencies, county governments, city or township governments, special district governments, and Georgia Professional Associations and Organizations. These funds have no matching requirement and can be used in conjunction with local dollars. Applicants must submit a proposal which details the issue facing the community, how COVID-19 impacted the issue and describe how, without this response funding, there is a gap in the resources needed to complete the project. Applicants must also detail the project design and implementation, the ability to implement the project and a plan for reporting performance data. Along with these items a budget, any leveraging funds and supporting documentation will be submitted. A long-term goal of the city is to drought proof, and provide redundancy to, our water system. The global pandemic made staff very aware than an outbreak of COVID among key staff members could shut down our plant and greatly impact our ability to provide water to the city and county residents that are dependent upon our system. Being able to seek funds with no match requirement could allow this project to gain momentum allowing a goal to be accomplished years ahead of schedule without a full financial burden.

---

## **FINANCIAL IMPACT:**

The ability to seek additional funds that do not require a matching source is very beneficial to both the City of Dahlonega and its residents and customers. Being able to leverage existing local dollars in the capital project budgets also reduces the impact to customers and taxpayers.

---

## **RECOMMENDATION:**

Staff recommends seeking these funds as an additional means of funding long-term water redundancy and drought measures which would otherwise require a debt issuance to implement.

---

## **SUGGESTED MOTIONS:**

I make a motion to allow staff to pursue the additional State Fiscal Recovery Funds.

---

## **ATTACHMENTS:**

---



# City Council Agenda Memo

---

**DATE:** August 16, 2021  
**TITLE:** FY2022 Budget and 5-Year Capital Improvements Program  
**PRESENTED BY:** Allison Martin, Finance Director

---

**AGENDA ITEM DESCRIPTION:**

Resolution to adopt the Fiscal Year 2022 (FY2022) Budget for the City and the FY2022 Five-Year Capital Improvements Program

---

**HISTORY/PAST ACTION:**

On July 19, 2021, the City Manager presented his proposed FY2022 Budget for all funds of the City. Also presented was the related Five-Year Capital Improvement Program for SPLOST, TSPLOST, General Government, Water and Sewer, Solid Waste, and Stormwater capital. The required public hearing was held on August 2, 2021.

---

**FINANCIAL IMPACT:**

As required by Georgia code, a balanced budget is adopted to assure sound governmental operations in order to plan the financing of services for the residents. The budget presents anticipated revenues and other financial resources for each fund and proposed expenditures or expenses for the City's fiscal year that begins October 1, 2021.

---

**RECOMMENDATION:**

To adopt the FY2022 Budget for each fund and approve the Five-Year Capital Improvement Program

---

**SUGGESTED MOTIONS:**

I make a motion to approve Resolution 2021-13 to adopt the Fiscal Year 2022 Budget for each fund of the City of Dahlonega and adopt the FY 2022 Five-Year Capital Improvements Program as presented on Attachments A and B.

---

**ATTACHMENTS:**

- Resolution 2021-13
  - FY2022 Budget Resolution Attachment A (Financials)
  - FY2022 Budget Resolution Attachment B (Capital Improvements Program)
-

**RESOLUTION 2021-13  
FISCAL YEAR 2022 BUDGET AND FIVE-YEAR CAPITAL IMPROVEMENT  
PROGRAM RESOLUTION**

**A RESOLUTION TO ADOPT THE FISCAL YEAR 2022 BUDGET FOR EACH FUND OF THE CITY OF DAHLONEGA, GEORGIA, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES/EXPENSES, ADOPTING THE SEVERAL ITEMS OF REVENUE ANTICIPATIONS, AND PROHIBITING EXPENDITURES OR EXPENSES FROM EXCEEDING THE ACTUAL FUNDING AVAILABLE, AND TO ADOPT THE FISCAL YEAR 2022 FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM.**

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

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

**WHEREAS**, the Mayor and City Council of the City of Dahlonega have reviewed the proposed FY 2022 budget and the five-year capital improvement program as presented by the City Manager; and

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

**WHEREAS**, the Mayor and City Council wish to adopt the proposal as the Fiscal Year 2022 Annual Budget, effective from October 1, 2021 through September 30, 2022 and the Fiscal Year 2022 Five-Year Capital Improvement Program.

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

**Section 1.** That the proposed Fiscal Year 2022 Budget presented on “Attachment A”, attached hereto and incorporated herein as a part of this Resolution, is hereby adopted as the budget for the City of Dahlonega, Georgia for Fiscal Year 2022, which begins October 1, 2021, and ends on September 30, 2022.

**Section 2.** That the proposed Fiscal Year 2022 Five-Year Capital Improvement Program (CIP) presented on “Attachment B”, attached hereto and incorporated herein as a part of this Resolution, is hereby adopted for the City of Dahlonega, Georgia, and funding is approved for Fiscal Year 2022 capital projects as identified in the CIP and included in the Fiscal Year 2022 Budget.

**Section 3.** That the several items of revenues, other financial resources and sources of cash shown in the budget for each fund, in the amounts shown anticipated, are hereby adopted, and that the several amounts shown in the budget for each fund as proposed expenditures or expenses, and uses of cash are hereby appropriated to the departments named in each fund.

**Section 4.** That the “legal level of control” as defined in OCGA §36-81 is set at the departmental level, meaning that the City Finance Director, in her capacity as Budget Officer, is authorized to move appropriations from one line item to another within a department, but under no circumstances may expenditures or expenses exceed the amount appropriated for a department without a further Budget amendment approved by the Mayor and City Council.

**Section 5.** That all appropriations shall lapse at the end of the fiscal year.

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

**ADOPTED** this \_\_\_\_ day of \_\_\_\_\_, 2021.

**CITY OF DAHLONEGA, GEORGIA**

By: \_\_\_\_\_  
Sam Norton, Mayor

Attest:

\_\_\_\_\_  
Mary Csukas, City Clerk

**CITY OF DAHLONEGA, GEORGIA**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**

	FY 2020 Actual	FY 2021 Original Budget	FY 2021 Amended Budget	FY 2022 Budget
<b>REVENUES</b>				
Taxes	\$ 3,694,701	\$ 3,332,772	\$ 3,384,772	\$ 3,685,052
Licenses and permits	237,572	161,900	161,900	205,000
Fines, fees and forfeitures	165,069	131,000	131,000	181,400
Charges for services	95,545	559,060	559,060	704,000
Intergovernmental	152,038	28,646	28,646	28,646
Interest	44,621	42,000	42,000	2,800
Other	46,146	21,000	21,000	25,500
<b>Total revenues</b>	<u>4,435,692</u>	<u>4,276,378</u>	<u>4,328,378</u>	<u>4,832,398</u>
<b>EXPENDITURES</b>				
Current				
General Government	1,379,229	1,379,243	1,391,243	1,487,956
Judicial	202,831	309,568	309,568	326,866
Public Safety	345,143	495,859	529,744	586,445
Public Works	1,236,440	1,413,693	1,453,693	1,512,726
Culture and Recreation	27,878	27,050	50,550	31,034
Housing and Development	535,092	527,009	527,839	548,196
<b>Total expenditures</b>	<u>3,726,613</u>	<u>4,152,422</u>	<u>4,262,637</u>	<u>4,493,223</u>
Excess of revenues over expenditures	<u>709,079</u>	<u>123,956</u>	<u>65,741</u>	<u>339,175</u>
Other financing sources (uses)				
Transfers in (out)				
Hotel/Motel Tax Fund	10,553	11,269	11,269	61,458
Grant Capital Projects Fund	(42,666)	0	0	0
General Gov't Capital Projects Fund	(729,530)	(199,000)	(199,000)	(800,000)
Solid Waste Enterprise Fund	0	0	0	0
Stormwater Enterprise Fund	0	(412,773)	(412,773)	(421,259)
Proceeds from sale of assets	2,625	10,000	10,000	20,000
Contingency	0	(42,000)	(37,170)	(50,000)
Debt Service	0	(44,547)	(44,547)	0
Appropriations from fund balance	0	553,095	606,480	850,626
<b>Total other financing sources (uses)</b>	<u>(759,018)</u>	<u>(123,956)</u>	<u>(65,741)</u>	<u>(339,175)</u>
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	(49,939)	0	0	0
Subtract appropriated fund balance	0	(553,095)	(606,480)	(850,626)
Fund balances, October 1	<u>3,065,993</u>	<u>3,016,054</u>	<u>3,016,054</u>	<u>2,409,574</u>
<b>Fund balances, September 30</b>	<u>\$ 3,016,054</u>	<u>\$ 2,462,959</u>	<u>\$ 2,409,574</u>	<u>\$ 1,558,948</u>

**CITY OF DAHLONEGA, GEORGIA**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES**

	<b>FY 2020 Actual</b>	<b>FY 2021 Original Budget</b>	<b>FY 2021 Amended Budget</b>	<b>FY 2022 Budget</b>
<b>REVENUES</b>				
<b>Taxes</b>				
General property taxes				
Property tax	\$ 1,201,519	\$ 1,139,000	\$ 1,139,000	\$ 1,115,687
Real estate transfer tax	29,092	20,000	20,000	30,000
Motor vehicle tax	76,710	56,300	56,300	123,205
Alternative ad valorem tax	1,326	1,000	1,000	1,200
Cost, penalties, and interest	6,203	2,500	2,500	5,000
<b>Total general property taxes</b>	<b>1,314,850</b>	<b>1,218,800</b>	<b>1,218,800</b>	<b>1,275,092</b>
Local option sales tax	1,124,693	885,972	937,972	1,116,060
Franchise tax	518,960	518,500	518,500	513,100
Insurance premium tax	395,900	375,000	375,000	410,000
Alcoholic beverage excise tax	201,536	203,900	203,900	216,000
Occupational tax	99,570	92,500	92,500	101,200
Other taxes	39,192	38,100	38,100	53,600
<b>Total taxes</b>	<b>3,694,701</b>	<b>3,332,772</b>	<b>3,384,772</b>	<b>3,685,052</b>
<b>Licenses and Permits</b>				
Alcohol licenses	129,175	115,300	115,300	131,900
Permits	108,397	46,600	46,600	73,100
<b>Total licenses and permits</b>	<b>237,572</b>	<b>161,900</b>	<b>161,900</b>	<b>205,000</b>
<b>Fines, fees and forfeitures</b>	<b>165,069</b>	<b>131,000</b>	<b>131,000</b>	<b>181,400</b>
<b>Charges for Services</b>				
Indirect cost allocations	67,500	537,460	537,460	676,600
Cemetery	22,000	20,000	20,000	20,000
Other	6,045	1,600	1,600	7,400
<b>Total charges for services</b>	<b>95,545</b>	<b>559,060</b>	<b>559,060</b>	<b>704,000</b>
<b>Intergovernmental</b>	<b>152,038</b>	<b>28,646</b>	<b>28,646</b>	<b>28,646</b>
<b>Interest</b>	<b>44,621</b>	<b>42,000</b>	<b>42,000</b>	<b>2,800</b>
<b>Other</b>	<b>46,146</b>	<b>21,000</b>	<b>21,000</b>	<b>25,500</b>
<b>Total revenues</b>	<b>\$ 4,435,692</b>	<b>\$ 4,276,378</b>	<b>\$ 4,328,378</b>	<b>\$ 4,832,398</b>

**CITY OF DAHLONEGA, GEORGIA**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES**

<b>EXPENDITURES</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Original Budget</b>	<b>FY 2021 Amended Budget</b>	<b>FY 2022 Budget</b>
<b>General Government</b>				
Legislative				
Personal services	\$ 105,466	\$ 111,020	\$ 123,020	\$ 141,793
Contract services	46,912	81,042	81,042	62,684
Supplies and materials	2,888	2,250	2,250	4,000
Capital outlay	0	0	0	0
Total Legislative	<u>155,266</u>	<u>194,312</u>	<u>206,312</u>	<u>208,477</u>
Executive				
Personal services	254,166	218,604	218,604	237,332
Contract services	33,825	21,037	21,037	28,138
Supplies and materials	1,957	2,300	2,300	2,500
Capital outlay	0	0	0	0
Total Executive	<u>289,948</u>	<u>241,941</u>	<u>241,941</u>	<u>267,970</u>
Elections				
Personal services	0	0	0	0
Contract services	440	1,440	1,440	440
Supplies and materials	0	0	0	0
Payments to other agencies	10,240	10,500	10,500	10,500
Total Elections	<u>10,680</u>	<u>11,940</u>	<u>11,940</u>	<u>10,940</u>
General Administration				
Personal services	462,396	478,525	478,525	481,535
Contract services	418,283	412,925	412,925	479,934
Supplies and materials	42,656	39,600	39,600	39,100
Capital outlay	0	0	0	0
Total General Administration	<u>923,335</u>	<u>931,050</u>	<u>931,050</u>	<u>1,000,569</u>
Total General Government	<u>1,379,229</u>	<u>1,379,243</u>	<u>1,391,243</u>	<u>1,487,956</u>
<b>Judicial</b>				
Municipal Court				
Personal services	83,271	161,636	161,636	156,247
Contract services	119,022	146,232	146,232	169,619
Supplies and materials	538	1,200	1,200	500
Payments to other agencies	0	500	500	500
Total Judicial	<u>202,831</u>	<u>309,568</u>	<u>309,568</u>	<u>326,866</u>

*Note: Municipal Court funding is independent of the fines/fees projected to be imposed by the municipal court.*



**CITY OF DAHLONEGA, GEORGIA**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES**

	<b>FY 2020 Actual</b>	<b>FY 2021 Original Budget</b>	<b>FY 2021 Amended Budget</b>	<b>FY 2022 Budget</b>
<b>Public Safety</b>				
City Marshal's Office				
Personal services	\$ 223,491	\$ 365,954	\$ 365,954	\$ 437,244
Contract services	35,226	54,305	64,190	68,601
Supplies and materials	20,226	17,600	17,600	18,600
Capital outlay	8,200	0	20,000	0
Payments to other agencies	58,000	58,000	62,000	62,000
<b>Total Public Safety</b>	<b>345,143</b>	<b>495,859</b>	<b>529,744</b>	<b>586,445</b>
<b>Public Works</b>				
Public Works Administration				
Personal services	0	101,171	141,171	257,823
Contract services	0	2,800	2,800	20,659
Supplies and materials	0	1,200	1,200	6,000
Capital outlay	0	0	0	0
<b>Total PW Administration</b>	<b>0</b>	<b>105,171</b>	<b>145,171</b>	<b>284,482</b>
Streets				
Personal services	825,799	826,697	826,697	774,006
Contract services	72,677	138,982	138,982	113,054
Supplies and materials	151,734	154,500	154,500	153,900
Capital outlay	19,264	25,000	25,000	10,000
<b>Total Streets</b>	<b>1,069,474</b>	<b>1,145,179</b>	<b>1,145,179</b>	<b>1,050,960</b>
Maintenance and Shop				
Personal services	70,850	74,588	74,588	76,869
Contract services	10,889	11,349	11,349	7,902
Supplies and materials	32,876	15,200	15,200	17,900
Capital outlay	0	0	0	0
<b>Total Maintenance and Shop</b>	<b>114,615</b>	<b>101,137</b>	<b>101,137</b>	<b>102,671</b>
Cemetery				
Personal services	43,498	46,150	46,150	46,639
Contract services	5,228	11,356	11,356	21,374
Supplies and materials	3,625	4,700	4,700	6,600
<b>Total Cemetery</b>	<b>52,351</b>	<b>62,206</b>	<b>62,206</b>	<b>74,613</b>
<b>Total Public Works</b>	<b>1,236,440</b>	<b>1,413,693</b>	<b>1,453,693</b>	<b>1,512,726</b>

**CITY OF DAHLONEGA, GEORGIA**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES**

	<u>FY 2020 Actual</u>	<u>FY 2021 Original Budget</u>	<u>FY 2021 Amended Budget</u>	<u>FY 2022 Budget</u>
<b>Culture and Recreation</b>				
Parks				
Contract services	\$ 15,545	\$ 14,550	\$ 34,050	\$ 14,334
Supplies and materials	12,333	12,500	16,500	16,700
Capital outlay	0	0	0	0
Total Culture and Recreation	<u>27,878</u>	<u>27,050</u>	<u>50,550</u>	<u>31,034</u>
<b>Housing and Development</b>				
Community Development				
Personal services	\$ 204,362	\$ 186,452	\$ 186,452	\$ 187,293
Contract services	43,814	80,800	81,630	80,221
Supplies and materials	5,897	4,700	4,700	5,300
Capital outlay	0	0	0	0
Total Community Development	<u>254,073</u>	<u>271,952</u>	<u>272,782</u>	<u>272,814</u>
Downtown Development Authority				
Payment to others	281,019	255,057	255,057	275,382
Total Housing and Development	<u>535,092</u>	<u>527,009</u>	<u>527,839</u>	<u>548,196</u>
<b>Total expenditures</b>	<u><u>\$ 3,726,613</u></u>	<u><u>\$ 4,152,422</u></u>	<u><u>\$ 4,262,637</u></u>	<u><u>\$ 4,493,223</u></u>

**CITY OF DAHLONEGA, GEORGIA**  
**ARPA LOCAL FISCAL RECOVERY FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**

	<u>FY 2020 Actual</u>	<u>FY 2021 Original Budget</u>	<u>FY 2021 Amended Budget</u>	<u>FY 2022 Budget</u>
<b>REVENUES</b>				
ARPA Local Fiscal Recovery Fund	\$ 0	\$ 0	\$ 1,361,922	\$ 1,361,922
<b>Total revenues</b>	<u>0</u>	<u>0</u>	<u>1,361,922</u>	<u>1,361,922</u>
<b>EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other financing sources (uses)				
Transfers in (out)				
Water and Sewer Fund	0	0	(851,202)	(851,202)
Stormwater Fund	0	0	(510,720)	(510,720)
<b>Total other financing sources (uses)</b>	<u>0</u>	<u>0</u>	<u>(1,361,922)</u>	<u>(1,361,922)</u>
Excess (deficiency) of revenues over (under) expenditures	0	0	0	0
Fund balances, October 1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund balances, September 30</b>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

**CITY OF DAHLONEGA, GEORGIA**  
**HOTEL/MOTEL TAX SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**

	<u>FY 2020 Actual</u>	<u>FY 2021 Original Budget</u>	<u>FY 2021 Amended Budget</u>	<u>FY 2022 Budget</u>
<b>REVENUES</b>				
Hotel/Motel taxes (8%)	\$ 351,774	\$ 375,646	\$ 375,646	\$ 461,394
<b>Total revenues</b>	<u>351,774</u>	<u>375,646</u>	<u>375,646</u>	<u>461,394</u>
<b>EXPENDITURES</b>				
Housing and Development Tourism Services	250,000	250,000	250,000	268,404
<b>Total expenditures</b>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>268,404</u>
Other financing sources (uses)				
Transfers in (out)				
General Gov't Capital Projects Fund	(91,221)	(85,000)	(85,000)	(83,916)
Downtown Dev Authority	0	(29,377)	(29,377)	(47,616)
General Fund (Admin Fee)	(10,553)	(11,269)	(11,269)	(61,458)
<b>Total other financing sources (uses)</b>	<u>(101,774)</u>	<u>(125,646)</u>	<u>(125,646)</u>	<u>(192,990)</u>
Excess (deficiency) of revenues over (under) expenditures	0	0	0	0
Fund balances, October 1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund balances, September 30</b>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

**CITY OF DAHLONEGA, GEORGIA**  
**SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST)**  
**CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**

	<u>FY 2020 Actual</u>	<u>FY 2021 Original Budget</u>	<u>FY 2021 Amended Budget</u>	<u>FY 2022 Budget</u>
<b>REVENUES</b>				
Intergovernmental	\$ 534,290	\$ 743,689	\$ 743,689	\$ 859,560
Interest	814	0	0	110
<b>Total revenues</b>	<u>535,104</u>	<u>743,689</u>	<u>743,689</u>	<u>859,670</u>
<b>EXPENDITURES</b>				
Capital Outlay**	<u>0</u>	<u>0</u>	<u>258,776</u>	<u>215,000</u>
<b>Total expenditures</b>	<u>0</u>	<u>0</u>	<u>258,776</u>	<u>215,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>535,104</u>	<u>743,689</u>	<u>484,913</u>	<u>644,670</u>
Other financing sources (uses)				
Transfers in (out)				
General Gov't Capital Projects Fund	(113,415)	(120,922)	0	0
Grant Capital Projects Fund	(113,415)	(65,000)	72,854	0
Water & Sewer Enterprise Fund	(308,274)	(371,845)	(371,845)	(429,780)
Stormwater Enterprise Fund	<u>0</u>	<u>(185,922)</u>	<u>(185,922)</u>	<u>(214,890)</u>
Total other financing sources (uses)	<u>(535,104)</u>	<u>(743,689)</u>	<u>(484,913)</u>	<u>(644,670)</u>
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	0	0	0	0
Fund balances, October 1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund balances, September 30</b>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

\*\* See SPLOST Capital Improvement Program for project details.

**CITY OF DAHLONEGA, GEORGIA**  
**TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION SALES TAX (TSPLOST)**  
**CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**

	<u>FY 2020 Actual</u>	<u>FY 2021 Original Budget</u>	<u>FY 2021 Amended Budget</u>	<u>FY 2022 Budget</u>
<b>REVENUES</b>				
Intergovernmental	\$ 807,606	\$ 731,332	\$ 1,195,574	\$ 884,640
Interest	1,678	2,000	2,000	2,000
<b>Total revenues</b>	<u>809,284</u>	<u>733,332</u>	<u>1,197,574</u>	<u>886,640</u>
<b>EXPENDITURES</b>				
Capital Outlay**	0	0	1,785,783	500,000
<b>Total expenditures</b>	<u>0</u>	<u>0</u>	<u>1,785,783</u>	<u>500,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>809,284</u>	<u>733,332</u>	<u>(588,209)</u>	<u>386,640</u>
Other financing sources (uses)				
Transfers in (out)				
G Govt Capital Projects Fund	0	0	128,055	0
Grant Capital Projects Fund	(320,002)	(727,216)	391,800	0
Capital Contributions	0	0	30,847	0
Payment to Other Governments	0	(6,116)	(6,116)	(238,255)
Available for Capital Outlay	0	0	0	(148,385)
Appropriations from Fund Balance	0	0	43,623	0
<b>Total other financing sources (uses)</b>	<u>(320,002)</u>	<u>(733,332)</u>	<u>588,209</u>	<u>(386,640)</u>
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	489,282	0	0	0
Subtract appropriated fund balance	0	0	(43,623)	0
Fund balances, October 1	<u>198,322</u>	<u>687,604</u>	<u>687,604</u>	<u>643,981</u>
<b>Fund balances, September 30</b>	<u>\$ 687,604</u>	<u>\$ 687,604</u>	<u>\$ 643,981</u>	<u>\$ 643,981</u>

\*\* See TSPLOST Capital Improvement Program for project details.

**CITY OF DAHLONEGA, GEORGIA**  
**GRANTS CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**

	<u>FY 2020 Actual</u>	<u>FY 2021 Original Budget</u>	<u>FY 2021 Amended Budget</u>	<u>FY 2022 Budget</u>
<b>REVENUES</b>				
Intergovernmental - GDOT				
TE (Streetscape)	\$ 0	0	0	0
LMIG (OSS)	0	0	0	0
LMIG (Street Paving)	176,854	0	0	0
Interest	0	0	101	0
<b>Total revenues</b>	<u>176,854</u>	<u>0</u>	<u>101</u>	<u>0</u>
<b>EXPENDITURES</b>				
Capital Outlay**	<u>482,557</u>	<u>415,000</u>	<u>0</u>	<u>0</u>
<b>Total expenditures</b>	<u>482,557</u>	<u>415,000</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(305,703)</u>	<u>(415,000)</u>	<u>101</u>	<u>0</u>
Other financing sources				
Transfers in				
General Fund	42,666	0	0	0
Hotel/Motel Tax Fund	23,527	40,000	0	0
SPLOST Fund	113,415	65,000	(72,854)	0
TSPLOST Fund	320,002	310,000	(391,800)	0
General Govt Capt Proj Fund	0		43,059	
Contributed Capital	0	0	0	0
Appropriations from fund balance	0	0	421,494	0
<b>Total other financing sources</b>	<u>499,610</u>	<u>415,000</u>	<u>(101)</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	193,907	0	0	0
Subtract appropriated fund balance	0	0	(421,494)	0
Fund balances, October 1	<u>227,587</u>	<u>421,494</u>	<u>421,494</u>	<u>0</u>
<b>Fund balances, September 30</b>	<u>\$ 421,494</u>	<u>\$ 421,494</u>	<u>\$ 0</u>	<u>\$ 0</u>

\*\* See General Government Capital Improvement Program for project details.

**CITY OF DAHLONEGA, GEORGIA**  
**GENERAL GOVERNMENT CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**

	FY 2020 Actual	FY 2021 Original Budget	FY 2021 Amended Budget	FY 2022 Budget
<b>REVENUES</b>				
Intergovernmental	\$ 0	0	0	0
Cemetery Lot Sales	7,876	5,000	5,000	60,000
<b>Total revenues</b>	<u>7,876</u>	<u>5,000</u>	<u>5,000</u>	<u>60,000</u>
<b>EXPENDITURES</b>				
Capital Outlay**	584,216	767,659	1,354,561	1,412,000
<b>Total expenditures</b>	<u>584,216</u>	<u>767,659</u>	<u>1,354,561</u>	<u>1,412,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(576,340)</u>	<u>(762,659)</u>	<u>(1,349,561)</u>	<u>(1,352,000)</u>
Other financing sources				
Transfers in (out)				
General Fund	729,530	199,000	849,000	800,000
Hotel/Motel Tax Fund	91,221	25,521	85,000	83,916
Grant Capital Projects Fund	(23,527)	0	(43,059)	0
SPLOST Fund	0	120,922	(128,055)	0
TSPLOST Fund	0	417,216	0	0
Water and Sewer Enterprise Fund	113,415			0
Stormwater Enterprise Fund	0	(197,636)	(245,642)	0
Loan Proceeds	0	0	350,000	0
Payment to Other Governments	0	0	0	(69,000)
Appropriations from fund balance	<u>0</u>	<u>197,636</u>	<u>482,317</u>	<u>537,084</u>
<b>Total other financing sources</b>	<u>910,639</u>	<u>762,659</u>	<u>1,349,561</u>	<u>1,352,000</u>
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	334,299	0	0	0
Subtract appropriated fund balance	0	(197,636)	(482,317)	(537,084)
Fund balances, October 1	<u>1,077,951</u>	<u>1,412,250</u>	<u>1,412,250</u>	<u>929,933</u>
<b>Fund balances, September 30</b>	<u>\$ 1,412,250</u>	<u>\$ 1,214,614</u>	<u>\$ 929,933</u>	<u>\$ 392,849</u>

\*\* See General Government Capital Improvement Program for project details.



**CITY OF DAHLONEGA, GEORGIA**  
**WATER AND SEWER ENTERPRISE FUND**  
**SCHEDULE OF REVENUES, EXPENSES AND**  
**CHANGES IN NET POSITION**

	FY 2020 Actual	FY 2021 Original Budget	FY 2021 Amended Budget	FY 2022 Budget
<b>OPERATING REVENUES</b>				
Charges for sales and services				
Water sales	\$ 2,945,329	\$ 2,728,000	\$ 2,748,000	\$ 3,041,894
Sewer charges	2,011,851	1,855,900	1,875,900	2,110,616
Tap fees	201,371	200,000	200,000	200,000
Other	89,004	107,900	107,900	75,800
<b>Total operating revenues</b>	<b>5,247,555</b>	<b>4,891,800</b>	<b>4,931,800</b>	<b>5,428,310</b>
<b>OPERATING EXPENSES</b>				
Cost of sales and services	1,160,140	1,394,066	1,417,046	1,625,487
Personal services	1,214,873	1,221,436	1,221,436	1,213,231
Depreciation	1,806,586	1,805,227	1,805,227	0
<b>Total operating expenses</b>	<b>4,181,599</b>	<b>4,420,729</b>	<b>4,443,709</b>	<b>2,838,718</b>
Operating income (loss)	1,065,956	471,071	488,091	2,589,592
Non-operating revenues (expenses)				
Interest revenue	45,574	46,000	46,000	5,500
Contributions	0	0	0	0
Intergovernmental	12,863	0	0	0
Debt Service - Interest expense	(1,160,664)	(1,146,643)	(1,146,643)	(1,042,921)
Debt Service - Principal				(983,145)
Sale of capital assets	0	0	0	0
Capital projects**	0	(943,845)	(1,451,954)	(2,090,780)
<b>Total non-operating rev (exp)</b>	<b>(1,102,227)</b>	<b>(2,044,488)</b>	<b>(2,552,597)</b>	<b>(4,111,346)</b>
Net income (loss) before transfers and special items	(36,271)	(1,573,417)	(2,064,506)	(1,521,754)
Transfers in (out)				
SPLOST Capital Projects Fund	308,274	371,845	371,845	429,780
ARPA Fund	0	0	851,202	851,202
Appropriated net assets	0	1,201,572	841,459	240,772
<b>Total transfers in (out)</b>	<b>308,274</b>	<b>1,573,417</b>	<b>2,064,506</b>	<b>1,521,754</b>
Change in net position	272,003	0	0	0
Add back Capital (net loan proceeds)	0	943,845	1,451,954	0
Subtract appropriated net assets	0	(1,201,572)	(841,459)	(240,772)
Net position, October 1	15,407,369	15,679,372	15,679,372	16,289,867
<b>Net position, September 30</b>	<b>\$ 15,679,372</b>	<b>\$ 15,421,645</b>	<b>\$ 16,289,867</b>	<b>\$ 16,049,095</b>

\*\* See Water and Sewer Capital Improvement Program for project details.

**CITY OF DAHLONEGA, GEORGIA**  
**WATER AND SEWER ENTERPRISE FUND**  
**SCHEDULE OF REVENUES**

<b>REVENUES</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Original Budget</b>	<b>FY 2021 Amended Budget</b>	<b>FY 2022 Budget</b>
<b>Operating Revenues</b>				
Water revenue	\$ 2,945,329	2,728,000	2,748,000	3,041,894
Water taps	101,786	100,000	100,000	100,000
Sewerage revenue	2,011,851	1,855,900	1,875,900	2,110,616
Sewerage taps	99,585	100,000	100,000	100,000
Penalties and Fees	77,719	107,400	107,400	70,800
Miscellaneous revenue	11,285	500	500	5,000
<b>Total operating revenues</b>	<b>5,247,555</b>	<b>4,891,800</b>	<b>4,931,800</b>	<b>5,428,310</b>
<b>Non-operating Revenues</b>				
Interest revenue	45,574	46,000	46,000	5,500
Contributions	0	0	0	0
Gain on sale of assets	0	0	0	0
Transfers in - SPLOST Fund	308,274	371,845	371,845	429,780
Transfers in - ARPA Fund	0	0	851,202	851,202
Intergovernmental	12,863	0	0	0
Appropriated Net Assets	0	1,201,572	841,459	240,772
<b>Total non-operating revenues</b>	<b>366,711</b>	<b>1,619,417</b>	<b>2,110,506</b>	<b>1,527,254</b>
<b>Total revenues</b>	<b>\$ 5,614,266</b>	<b>\$ 6,511,217</b>	<b>\$ 7,042,306</b>	<b>\$ 6,955,564</b>

**CITY OF DAHLONEGA, GEORGIA**  
**WATER AND SEWER ENTERPRISE FUND**  
**SCHEDULE OF OPERATING EXPENSES**

	<u>FY 2020 Actual</u>	<u>FY 2021 Original Budget</u>	<u>FY 2021 Amended Budget</u>	<u>FY 2022 Budget</u>
<b>EXPENSES</b>				
Sewer Lift Stations				
Personal services	\$ 85,964	\$ 87,904	\$ 87,904	\$ 80,647
Contract services	25,579	58,743	58,743	57,121
Supplies and materials	70,927	76,400	76,400	76,600
Capital outlay	0	0	0	0
Total Sewer Lift Stations	<u>182,470</u>	<u>223,047</u>	<u>223,047</u>	<u>214,368</u>
Sewer Treatment Plant				
Personal services	262,654	233,802	233,802	245,971
Contract services	167,826	206,591	206,591	205,551
Supplies and materials	188,614	208,700	208,700	206,500
Capital outlay	0	0	0	0
Total Sewer Treatment	<u>619,094</u>	<u>649,093</u>	<u>649,093</u>	<u>658,022</u>
Distribution & Collection				
Personal services	503,840	558,895	558,895	552,325
Contract services	90,322	102,555	150,125	241,227
Supplies and materials	117,488	169,300	131,730	137,150
Capital outlay	22,624	0	0	10,600
Total Distribution & Collection	<u>734,274</u>	<u>830,750</u>	<u>840,750</u>	<u>941,302</u>
Water Supply				
Contract services	23,091	20,700	20,700	38,200
Supplies and materials	1,074	6,000	6,000	6,000
Capital outlay	0	0	15,400	15,000
Total Reservoir	<u>24,165</u>	<u>26,700</u>	<u>42,100</u>	<u>59,200</u>
Water Treatment Plant				
Personal services	362,415	340,835	340,835	334,288
Contract services	127,935	142,177	139,957	142,538
Supplies and materials	257,160	255,900	295,900	301,000
Capital outlay	0	29,500	31,720	0
Total Water Treatment	<u>747,510</u>	<u>768,412</u>	<u>808,412</u>	<u>777,826</u>
Indirect Cost Allocations	<u>67,500</u>	<u>67,500</u>	<u>67,500</u>	<u>128,000</u>
Depreciation	<u>1,806,586</u>	<u>1,805,227</u>	<u>1,805,227</u>	<u>0</u>
Contingencies	<u>0</u>	<u>50,000</u>	<u>7,580</u>	<u>60,000</u>
<b>Total operating expenses</b>	<u><u>\$ 4,181,599</u></u>	<u><u>\$ 4,420,729</u></u>	<u><u>\$ 4,443,709</u></u>	<u><u>\$ 2,838,718</u></u>

**CITY OF DAHLONEGA, GEORGIA**  
**SOLID WASTE ENTERPRISE FUND**  
**SCHEDULE OF REVENUES, EXPENSES AND**  
**CHANGES IN NET POSITION**

	FY 2020 Actual	FY 2021 Original Budget	FY 2021 Amended Budget	FY 2022 Budget
<b>OPERATING REVENUES</b>				
Charges for sales and services	\$ 934,036	873,400	919,400	1,004,216
Other	1,902	6,000	6,000	8,000
<b>Total operating revenues</b>	<b>935,938</b>	<b>879,400</b>	<b>925,400</b>	<b>1,012,216</b>
<b>OPERATING EXPENSES</b>				
Cost of sales and services	325,231	335,394	335,394	467,867
Personal services	460,830	479,795	525,795	510,863
Depreciation	66,581	58,268	58,268	0
<b>Total operating expenses</b>	<b>852,642</b>	<b>873,457</b>	<b>919,457</b>	<b>978,730</b>
Operating income (loss)	83,296	5,943	5,943	33,486
Non-operating revenues (expenses)				
Interest revenue	0	0	0	500
Gain on sale of capital assets	0	0	0	0
Intergovernmental	4,555	0	0	0
Debt Service - Interest	(4,808)	(6,600)	(6,600)	(2,262)
Debt Service - Principal	0	0	0	(31,724)
Capital projects**	0	(30,000)	(30,000)	0
<b>Total non-operating rev (exp)</b>	<b>(253)</b>	<b>(36,600)</b>	<b>(36,600)</b>	<b>(33,486)</b>
Transfers in (out)				
General Fund	0	0	0	0
Appropriated net assets	0	30,657	30,657	0
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>30,657</b>	<b>30,657</b>	<b>0</b>
Change in net position	83,043	0	0	0
Add back Capital (net loan proceeds)	0	30,000	30,000	
Subtract appropriated net assets	0	(30,657)	(30,657)	0
Net position, October 1	748,411	831,454	831,454	830,797
<b>Net position, September 30</b>	<b>\$ 831,454</b>	<b>\$ 830,797</b>	<b>\$ 830,797</b>	<b>\$ 830,797</b>

\*\* See Solid Waste Capital Improvement Program for project details.

**CITY OF DAHLONEGA, GEORGIA**  
**STORMWATER ENTERPRISE FUND**  
**SCHEDULE OF REVENUES, EXPENSES AND**  
**CHANGES IN NET POSITION**

	FY 2020 Actual	FY 2021 Original Budget	FY 2021 Amended Budget	FY 2022 Budget
<b>OPERATING REVENUES</b>				
Charges for sales and services	\$ 0	204,818	204,818	338,580
Other	0	0	0	1,000
<b>Total operating revenues</b>	<b>0</b>	<b>204,818</b>	<b>204,818</b>	<b>339,580</b>
<b>OPERATING EXPENSES</b>				
Cost of sales and services	0	529,960	529,960	594,510
Personal services	0	87,631	87,631	76,154
Depreciation	0	0	0	0
<b>Total operating expenses</b>	<b>0</b>	<b>617,591</b>	<b>617,591</b>	<b>670,664</b>
Operating income (loss)	0	(412,773)	(412,773)	(331,084)
Non-operating revenues (expenses)				
Interest revenue	0	0	0	100
Gain on sale of capital assets	0	0	0	0
Loan proceeds	0	0	0	0
Interest expense	0	0	0	0
Capital projects**	0	(383,558)	(431,564)	(308,000)
Available for capital projects	0	0	(510,720)	(507,885)
<b>Total non-operating rev (exp)</b>	<b>0</b>	<b>(383,558)</b>	<b>(942,284)</b>	<b>(815,785)</b>
Transfers in (out)				
General Fund	0	412,773	412,773	421,259
ARPA Fund	0	0	510,720	510,720
SPLOST Fund	0	185,922	185,922	214,890
General Gov't Capital Projects Fund	0	197,636	245,642	0
Appropriated net assets	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>796,331</b>	<b>1,355,057</b>	<b>1,146,869</b>
Change in net position	0	0	0	0
Add back Capital (net loan proceeds)	0	383,558	942,284	0
Subtract appropriated net assets	0	0	0	0
Net position, October 1	0	0	0	942,284
<b>Net position, September 30</b>	<b>\$ 0</b>	<b>\$ 383,558</b>	<b>\$ 942,284</b>	<b>\$ 942,284</b>

\*\* See Stormwater Capital Improvement Program for project details.

**CITY OF DAHLONEGA, GEORGIA**  
**DOWNTOWN DEVELOPMENT AUTHORITY (A COMPONENT UNIT)**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**

	<b>FY 2020 Actual</b>	<b>FY 2021 Original Budget</b>	<b>FY 2021 Amended Budget</b>	<b>FY 2022 Budget</b>
<b>REVENUES</b>				
Charges for services	\$ 0	0	\$ 0	\$ 0
Intergovernmental	282,214	284,434	284,434	322,998
Interest	0	0	0	0
Contributions	245	0	0	0
Other	1,860	1,000	1,000	0
<b>Total revenues</b>	<b>284,319</b>	<b>285,434</b>	<b>285,434</b>	<b>322,998</b>
<b>EXPENDITURES</b>				
Current				
Housing and Development				
Personal services	210,473	193,920	193,920	228,669
Contract services	80,307	78,214	78,214	79,629
Supplies and materials	18,521	13,300	13,300	14,700
Capital outlay	0	0	0	0
<b>Total expenditures</b>	<b>309,301</b>	<b>285,434</b>	<b>285,434</b>	<b>322,998</b>
Other financing sources (uses)				
Appropriations from fund balance	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of revenues over (under) expenditures	(24,982)	0	0	0
Subtract appropriated fund balance	0	0	0	0
Fund balances, October 1	425,534	400,552	400,552	400,552
<b>Fund balances, September 30</b>	<b>\$ 400,552</b>	<b>\$ 400,552</b>	<b>\$ 400,552</b>	<b>\$ 400,552</b>

**CITY OF DAHLONEGA, GEORGIA**  
**DOWNTOWN DEVELOPMENT AUTHORITY (A COMPONENT UNIT)**  
**SCHEDULE OF EXPENSES**

	<u>FY 2020 Actual</u>	<u>FY 2021 Original Budget</u>	<u>FY 2021 Amended Budget</u>	<u>FY 2022 Budget</u>
<b>EXPENSES</b>				
DDA Administration				
Personal services	\$ 175,967	\$ 178,848	\$ 178,848	\$ 125,149
Contract services	30,780	12,650	12,700	18,539
Supplies and materials	2,916	3,750	3,750	7,300
Capital outlay	0	0	0	0
Total DDA Administration	<u>209,663</u>	<u>195,248</u>	<u>195,298</u>	<u>150,988</u>
Tourism				
Personal services	0	15,072	15,072	58,585
Contract services	0	36,600	36,600	42,100
Supplies and materials	0	4,800	4,800	4,800
Capital outlay	0	0	0	0
Total Tourism	<u>0</u>	<u>56,472</u>	<u>56,472</u>	<u>105,485</u>
Downtown Development				
Personal services	34,506	0	0	44,935
Contract services	46,892	28,914	28,914	18,990
Supplies and materials	15,598	4,750	4,750	2,600
Capital outlay	0	0	0	0
Total Downtown Development	<u>96,996</u>	<u>33,664</u>	<u>33,664</u>	<u>66,525</u>
Dahlonega 2000				
Contract services	2,635	50	0	0
Supplies and materials	7	0	0	0
Total Dahlonega 2000	<u>2,642</u>	<u>50</u>	<u>0</u>	<u>0</u>
<b>Total expenditures</b>	<u><u>\$ 309,301</u></u>	<u><u>\$ 285,434</u></u>	<u><u>\$ 285,434</u></u>	<u><u>\$ 322,998</u></u>



**CITY OF DAHLONEGA  
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM  
FY 2022 – FY 2026**

---

The Capital Improvement Program (CIP) is a forward-looking five-year view of identified capital projects and programs balanced by five-year cash-flow projections.

The CIP is presented as three reports as described below.

- **Cash Flow Projections** present the impact of planned capital projects and related debt on the overall cash position of the funds.
- **Capital Projects** are presented as identified by staff and Council to meet necessary levels of capital investment.
- **Debt Service Projections** are calculated for capital items that are planned to be financed by GEFA loans or capital leases.





**CITY OF DAHLONEGA  
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)  
FY 2022 – FY 2026**

**SPECIAL PURPOSE LOCAL OPTION SALES TAX  
(SPLOST) CIP**

---

The Capital Improvement Program (CIP) is a forward-looking five-year view of identified capital projects and programs balanced by five-year cash-flow projections.

The CIP is presented as three reports as described below.

- **Cash Flow Projections** present the impact of planned capital projects and related debt on the overall cash position of the fund.
- **Capital Projects** are presented as identified by staff and Council to meet necessary levels of capital investment.
- **Debt Service Projections** are calculated for capital items that are planned to be financed.

**CITY OF DAHLONEGA**  
**FY22 FIVE-YEAR CASH FLOW PROJECTIONS**

*FY23 - FY26 For Planning Purposes Only, Subject to Change*

	FY22	FY23	FY24	FY25	FY26	TOTAL
<b><u>SPLOST CAPITAL PROJECTS FUND</u></b>						
Beginning Cash Balances (Projected)	\$ 202	\$ 92	\$ 1,429	\$ 4,406	\$ 4,222	\$ 202
Less: Operating Reserve	-	(184,677)	(146,014)	(113,991)	(88,807)	(88,807)
Beginning Cash Available	202	(184,585)	(144,585)	(109,585)	(84,585)	(88,605)
Current Year Operations:						-
Operating Revenue	859,560	885,347	911,907	939,264	967,442	4,563,521
Operating Expenditures	-	-	-	-	-	-
Capital Project Expenditures	(215,000)	(255,000)	(295,000)	(335,000)	(375,000)	(1,475,000)
Debt Service	-	-	-	-	-	-
Lease Proceeds/Loan Proceeds	-	-	-	-	-	-
Transfers In(Out)/Other Revenue Sources:						-
General Fund		35,000	70,000	100,000	130,000	335,000
Water & Sewer Fund	(429,780)	(442,673)	(455,954)	(469,632)	(483,721)	(2,281,760)
Stormwater Fund	(214,890)	(221,337)	(227,977)	(234,816)	(241,861)	(1,140,880)
<b>Ending Available Cash</b>	<b>92</b>	<b>(183,248)</b>	<b>(141,608)</b>	<b>(109,769)</b>	<b>(87,725)</b>	<b>(87,725)</b>
Add Back Operating Reserves	-	184,677	146,014	113,991	88,807	88,807
Ending Cash Balances	\$ 92	\$ 1,429	\$ 4,406	\$ 4,222	\$ 1,082	\$ 1,082

Assumptions:

Revenue increase 3% each year

2020 SPLOST expires March 2026; assumes no lapse in revenue.

**CITY OF DAHLONEGA**  
**FY2022 FIVE-YEAR CAPITAL PROJECTS BUDGET**

*FY23 - FY26 For Planning Purposes Only, Subject to Change*

Project Description	Funding Source	Project#	Loc	Prior Years (FY21)	FY22	FY23	FY24	FY25	FY26	TOTAL (FY22-FY26)	
<u>SPLOST CAPITAL PROJECTS FUND</u>											
Street Paving (In-house and Contracted Paving)	SPLOST	22303	ST	120,922	<b>150,000</b>	180,000	210,000	240,000	270,000	1,050,000	
Street Paving (LMIG)	SPLOST	22301	ST	102,854	<b>30,000</b>	35,000	40,000	45,000	50,000	200,000	
OSS Install (LMIG)	SPLOST	22302	ST	35,000	<b>35,000</b>	40,000	45,000	50,000	55,000	225,000	
<b>SPLOST CAPITAL PROJECTS FUND</b>					<b>258,776</b>	<b>215,000</b>	<b>255,000</b>	<b>295,000</b>	<b>335,000</b>	<b>375,000</b>	<b>1,475,000</b>

**CITY OF DAHLONEGA**  
**FY2022 FIVE-YEAR DEBT SERVICE PROJECTIONS**

*FY23 - FY26 For Planning Purposes Only, Subject to Change*

Project Description	Funding Source	Lease Proceeds	FY22	FY23	FY24	FY25	FY26	TOTAL
<u>SPLOST CAPITAL PROJECTS FUND</u>								
<u>New Debt:</u>								
None Required								-
<b>SPLOST CAPITAL PROJECTS FUND</b>		-	-	-	-	-	-	-



**CITY OF DAHLONEGA  
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)  
FY 2022 – FY 2026**

## **TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION SALES TAX (TSPLOST) CIP**

---

The Capital Improvement Program (CIP) is a forward-looking five-year view of identified capital projects and programs balanced by five-year cash-flow projections.

The CIP is presented as three reports as described below.

- **Cash Flow Projections** present the impact of planned capital projects and related debt on the overall cash position of the fund.
- **Capital Projects** are presented as identified by staff and Council to meet necessary levels of capital investment.
- **Debt Service Projections** are calculated for capital items that are planned to be financed.

**CITY OF DAHLONEGA**  
**FY22 FIVE-YEAR CASH FLOW PROJECTIONS**

*FY23 - FY26 For Planning Purposes Only, Subject to Change*

	<b>FY22</b>	<i>FY23</i>	<i>FY24</i>	<i>FY25</i>	<i>FY26</i>	<b>TOTAL</b>
<b><u>TSPLOST CAPITAL PROJECTS FUND</u></b>						
Beginning Cash Balances (Projected)	\$ 492,437	\$ 640,822	\$ 165,659	\$ 99,379	\$ 324,379	\$ 492,437
Less: Operating Reserve	(221,660)	(70,777)	(59,375)	(237,500)	(244,625)	(244,625)
Beginning Cash Available	270,777	570,045	106,284	(138,121)	79,754	247,812
Current Year Operations:						-
Operating Revenue	886,640	283,109	237,500	950,000	978,500	3,335,749
Operating Expenditures	-	-	-	-	-	-
Capital Project Expenditures	(500,000)	(520,000)	(65,000)	(725,000)	(875,000)	(2,685,000)
Debt Service	-	-	-	-	-	-
Lease Proceeds/Loan Proceeds	-	-	-	-	-	-
Transfers In(Out)/Other Revenue Sources:						-
General Fund	-	-	-	-	-	-
Intergovernmental - Lumpkin County	(238,255)	(238,272)	(238,780)	-	-	(715,307)
Intergovernmental - State of Georgia	-	-	-	-	-	-
<b>Ending Available Cash</b>	<b>419,162</b>	<b>94,882</b>	<b>40,004</b>	<b>86,879</b>	<b>183,254</b>	<b>183,254</b>
Add Back Operating Reserves	221,660	70,777	59,375	237,500	244,625	244,625
Ending Cash Balances	\$ 640,822	\$ 165,659	\$ 99,379	\$ 324,379	\$ 427,879	\$ 427,879

Assumptions:

2019 TSPLOST caps at \$3,150,000 and is estimated to expire December 2023. 2024 TSPLOST is anticipated to begin July 2024.

**CITY OF DAHLONEGA**  
**FY2022 FIVE-YEAR CAPITAL PROJECTS BUDGET**

*FY23 - FY26 For Planning Purposes Only, Subject to Change*

Project Description	Funding Source	Project#	Loc	Prior Years (FY21)	FY22	FY23	FY24	FY25	FY26	TOTAL (FY22-FY26)
<b><u>TSPLOST CAPITAL PROJECTS FUND</u></b>										
Morrison Moore Pedestrian Bridge	TSPLOST/IG	21203	TRAN	550,000	-	270,000	-	-	-	270,000
Wimpy Mill Park	HM/IG/ TSPLOST	20203	TRAN	461,301	-	-	-	-	-	-
Transportation Projects (To Be Identified)	TSPLOST	10193	TRAN	207,216	-	-	-	600,000	750,000	1,350,000
Bridge Maintenance Program	TSPLOST	17102	TRAN	125,000	25,000	25,000	25,000	25,000	25,000	125,000
Streetscape	TSPLOST	19201	TRAN	120,000	60,000	-	-	60,000	60,000	180,000
Sidewalk Construction - Wimpy Mill (Bridge/MMoore)	TSPLOST	21102	TRAN	118,055	15,000	185,000	-	-	-	200,000
Paving - Meaders Street (EMain/Choice)	TSPLOST	21401	TRAN	79,211	-	-	-	-	-	-
Sidewalk Replacement - North Grove (Main/Skyline)	TSPLOST	21103	TRAN	50,000	50,000	-	-	-	-	50,000
Sidewalk Replacement - Choice St (Parks/Meaders)	TSPLOST	21104	TRAN	45,000	-	-	-	-	-	-
Sidewalk Replacement - Enotah (Boyd/CourtHouse)	TSPLOST	21105	TRAN	30,000	-	-	-	-	-	-
Sidewalk Extension - Mechanics Street	TSPLOST	22401	TRAN	-	120,000	-	-	-	-	120,000
Sidewalk Replacement - Wimpy Mill (NGrove/GHills)	TSPLOST	22402	TRAN	-	120,000	-	-	-	-	120,000
Guard Rail - Wimpy Mill Road (W Bridge)	TSPLOST	22403	TRAN	-	70,000	-	-	-	-	70,000
Crosswalk/Sidewalk Program	TSPLOST	10192	TRAN	-	40,000	40,000	40,000	40,000	40,000	200,000
<b>TSPLOST CAPITAL PROJECTS FUND</b>				<b>1,785,783</b>	<b>500,000</b>	<b>520,000</b>	<b>65,000</b>	<b>725,000</b>	<b>875,000</b>	<b>2,685,000</b>

**CITY OF DAHLONEGA**  
**FY2022 FIVE-YEAR DEBT SERVICE PROJECTIONS**

*FY23 - FY26 For Planning Purposes Only, Subject to Change*

Project Description	Funding Source	Lease Proceeds	FY22	FY23	FY24	FY25	FY26	TOTAL
<u>TSPLOST CAITAL PROJECTS FUND</u>								
<u>New Debt:</u>								
None Required								-
<b>TSPLOST CAPITAL PROJECTS FUND</b>		-	-	-	-	-	-	-





**CITY OF DAHLONEGA  
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)  
FY 2022 – FY 2026**

## **GENERAL GOVERNMENT CIP**

---

The Capital Improvement Program (CIP) is a forward-looking five-year view of identified capital projects and programs balanced by five-year cash-flow projections.

The CIP is presented as three reports as described below.

- **Cash Flow Projections** present the impact of planned capital projects and related debt on the overall cash position of the fund.
- **Capital Projects** are presented as identified by staff and Council to meet necessary levels of capital investment.
- **Debt Service Projections** are calculated for capital items that are planned to be financed.

**CITY OF DAHLONEGA**  
**FY22 FIVE-YEAR CASH FLOW PROJECTIONS**

*FY23 - FY26 For Planning Purposes Only, Subject to Change*

	FY22	FY23	FY24	FY25	FY26	TOTAL
<b><u>GENERAL GOV'T CAPITAL PROJECTS FUND</u></b>						
Beginning Cash Balances (Projected)	\$ 955,420	\$ 418,336	\$ 68,644	\$ 146,183	\$ 437,183	\$ 955,420
Less: Operating Reserve	(353,000)	(233,250)	(68,644)	(77,923)	(93,215)	(93,215)
Beginning Cash Available	602,420	185,086	0	68,260	343,967	862,205
Current Year Operations:						-
Operating Revenue						-
Operating Expenditures						-
Capital Project Expenditures	(1,412,000)	(933,000)	(515,000)	(311,692)	(372,862)	(3,544,554)
Debt Service	(69,000)	(69,000)	(69,000)	(69,000)	(69,000)	(345,000)
Lease Proceeds/Loan Proceeds	-	-	-	-	-	-
Transfers In(Out)/Other Revenue Sources:						-
Hotel/Motel Tax Fund	83,916	92,308	101,539	111,692	122,862	512,317
General Fund	800,000	500,000	500,000	500,000	500,000	2,800,000
Cemetery Sales	60,000	60,000	60,000	60,000	60,000	300,000
<b>Ending Available Cash</b>	<b>65,336</b>	<b>(164,606)</b>	<b>77,539</b>	<b>359,260</b>	<b>584,967</b>	<b>584,967</b>
Add Back Operating Reserves	353,000	233,250	68,644	77,923	93,215	93,215
Ending Cash Balances	\$ 418,336	\$ 68,644	\$ 146,183	\$ 437,183	\$ 678,183	\$ 678,183

Assumptions:

*FY22 Beginning Cash includes \$650,000 Fund Balance Assigned to City Hall Construction*

*Operating Reserve set at 3 months capital expenditures*

*Hotel Motel Tax 10% increase annually*

*Cemetery Sales - no increase*

**CITY OF DAHLONEGA**  
**FY2022 FIVE-YEAR CAPITAL PROJECTS BUDGET**

*FY23 - FY26 For Planning Purposes Only, Subject to Change*

Project Description	Funding Source	Project#	Loc	Prior Years (FY21)	FY22	FY23	FY24	FY25	FY26	TOTAL (FY22-FY26)
<b><u>GENERAL GOVERNMENT</u></b>										
Cemetery Columbarium	GF	17101	CEM	50,943	-	60,000	-	-	-	60,000
Cemetery Improvements	CEM	10198	CEM	44,886	60,000	-	60,000	60,000	60,000	240,000
City Park Improvements/Playground Equipment	GF	20107	PARK	6,000	-	-	120,000	-	-	120,000
Head House Renovation	LP	20104	PROP	877,100	-	-	-	-	-	-
Building Demolition - N Park Street	GF	19104	PROP	130,000	-	-	-	-	-	-
Meaders Street Parking	GF	19107	PROP	60,000	-	-	-	-	-	-
City-owned Facilities and Properties Program	GF	10190	PROP	58,900	60,000	60,000	60,000	60,000	60,000	300,000
City Hall Expansion	GF	20101	PROP	30,000	800,000	-	-	-	-	800,000
Visitor Center Roof (50%)	GF	21108	PROP	30,000	10,000	-	-	-	-	10,000
Roof - City Hall	GF	18102	PROP	30,000	-	-	-	-	-	-
Tree Replacement - Public Square		22101	PROP	-	120,000	-	-	-	-	120,000
Parking Improvements - Downtown	GF	22102	PROP	-	75,000	75,000	-	-	-	150,000
Parking Lot Resurfacing - City Hall	GF	22103	PROP	-	45,000	-	-	-	-	45,000
Bridge Lighting	GF	10195	PROP	-	25,000	80,000	80,000	80,000	80,000	345,000
Shop Facility (Public Works)	GF		PROP	-	-	125,000	-	-	-	125,000
Vehicle - Marked Truck for Public Safety	GF		PS	-	-	50,000	50,000	-	50,000	150,000
4-Door Pickup Truck 4x4 (Public Works)	GF	21107	PW	29,000	-	33,000	35,000	-	-	68,000
2-Door Pickup Truck (Public Works Admin)	GF		PW	-	-	30,000	-	-	-	30,000
Martin Street Widening	GF	19111	ST	182,441	-	-	-	-	-	-
Excavator (Streets)	GF	21106	ST	75,000	-	-	-	-	-	-
Faux Brick Crosswalks	GF	19106	ST	50,000	-	-	-	-	-	-
Choice Street Parking Lot Resurfacing	GF	21101	ST	35,000	-	-	-	-	-	-
Telescopic Lift (Streets)	GF		ST	-	-	120,000	-	-	-	120,000
Tourism Projects (To Be Identified)	HM	10196	TOUR	125,291	-	-	-	71,692	62,862	134,554

**CITY OF DAHLONEGA**  
**FY2022 FIVE-YEAR CAPITAL PROJECTS BUDGET**

*FY23 - FY26 For Planning Purposes Only, Subject to Change*

Project Description	Funding Source	Project#	Loc	Prior Years (FY21)	FY22	FY23	FY24	FY25	FY26	TOTAL (FY22-FY26)
Swim Beach (Grant Match)	HM	21202	TOUR	40,000	40,000	-	-	-	-	40,000
Wimpy Mill Park - Restrooms	HM	22104	TOUR	-	110,000	-	-	-	-	110,000
Wimpy Mill Park / Creek Trail (Grant Match)	HM	22105	TOUR	-	50,000	50,000	50,000	-	-	150,000
Wimpy Mill Park - Utility Relocation	HM	22106	TOUR	-	17,000	-	-	-	-	17,000
Wimpy Mill Park - Pavillion, Decks, Gazebo	HM	.	TOUR	-	-	250,000	-	-	-	250,000
Wimpy Mill Creek Overlooks	HM	.	TOUR	-	-	-	60,000	-	-	60,000
Mountain Bike Trail (Grant Match)	HM	.	TOUR	-	-	-	-	40,000	40,000	80,000
Madeline Anthony Overlook	HM	.	TOUR	-	-	-	-	-	20,000	20,000
<b>GENERAL FUND</b>				<b>1,854,561</b>	<b>1,412,000</b>	<b>933,000</b>	<b>515,000</b>	<b>311,692</b>	<b>372,862</b>	<b>3,544,554</b>

**CITY OF DAHLONEGA**  
**FY2022 FIVE-YEAR DEBT SERVICE PROJECTIONS**

*FY23 - FY26 For Planning Purposes Only, Subject to Change*

Project Description	Funding Source	Lease Proceeds	FY22	FY23	FY24	FY25	FY26	TOTAL
<u>GENERAL FUND</u>								
<u>Existing Debt:</u>								
Head House Renovation (\$850,000)	FY21	-	<b>69,000</b>	69,000	69,000	69,000	69,000	345,000
<u>New Debt:</u>								
None Required		-	-	-	-	-	-	-
<b>GENERAL FUND</b>			<b>69,000</b>	<b>69,000</b>	<b>69,000</b>	<b>69,000</b>	<b>69,000</b>	<b>345,000</b>



**CITY OF DAHLONEGA  
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)  
FY 2022 – FY 2026**

## **WATER AND SEWER CIP**

---

The Capital Improvement Program (CIP) is a forward-looking five-year view of identified capital projects and programs balanced by five-year cash-flow projections.

The CIP is presented as three reports as described below.

- **Cash Flow Projections** present the impact of planned capital projects and related debt on the overall cash position of the fund.
- **Capital Projects** are presented as identified by staff and Council to meet necessary levels of capital investment.
- **Debt Service Projections** are calculated for capital items that are planned to be financed.

**CITY OF DAHLONEGA**  
**FY22 FIVE-YEAR CASH FLOW PROJECTIONS**

*FY23 - FY26 For Planning Purposes Only, Subject to Change*

	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>TOTAL</b>
<b><u>WATER &amp; SEWER FUND</u></b>						
Beginning Cash Balances (Projected)	\$ 6,818,196	\$ 6,577,423	\$ 4,962,213	\$ 2,621,360	\$ 1,074,717	\$ 6,818,196
Less: Operating Reserve	(1,358,453)	(1,399,206)	(1,441,182)	(1,484,418)	(1,528,950)	(1,528,950)
Beginning Cash Available	5,459,744	5,178,217	3,521,031	1,136,942	(454,233)	5,289,246
Current Year Operations:						
Operating Revenue	5,433,810	5,596,824	5,764,729	5,937,671	6,115,801	28,848,835
Operating Expenses	(2,843,718)	(2,957,467)	(3,075,765)	(3,198,796)	(3,326,748)	(15,402,494)
Capital Project Expenses:						
Construction in Progress	-	-	-	-	-	-
New Projects	(2,090,780)	(2,677,923)	(3,464,954)	(2,738,632)	(1,417,721)	(12,390,010)
Lease Proceeds/Loan Proceeds	-	-	-	-	-	-
Debt Service	(2,021,067)	(2,019,317)	(2,020,817)	(2,016,517)	(2,018,317)	(10,096,036)
Transfers In(Out)/Other Revenue Sources:						
SPLOST Fund	429,780	442,673	455,954	469,632	483,721	2,281,760
ARPA Grant	851,202	-	-	-	-	851,202
<b>Ending Available Cash</b>	<b>5,218,971</b>	<b>3,563,007</b>	<b>1,180,177</b>	<b>(409,700)</b>	<b>(617,497)</b>	<b>(617,497)</b>
Add Back Operating Reserves	1,358,453	1,399,206	1,441,182	1,484,418	1,528,950	1,528,950
Ending Cash Balances	\$ 6,577,423	\$ 4,962,213	\$ 2,621,360	\$ 1,074,717	\$ 911,454	\$ 911,454

*Projected Coverage (Bond Debt: 1.15 required)*

**1.60**                      1.63                      1.66                      1.70                      1.72

*Projected Coverage (Total Debt: 1.05 required)*

**1.28**                      1.31                      1.33                      1.36                      1.38

Assumptions:

*FY22 Beginning Cash Balance includes 1/2 of ARPA grant funds (\$851,202)*

*Operating Reserve is 3-month's budgeted operating revenue*

*FY22 no rate increases*

*FY23-26 Operating Revenue increase 3% and Operating Expense increase 4%*

**CITY OF DAHLONEGA**  
**FY2022 FIVE-YEAR CAPITAL PROJECTS BUDGET**

*FY23 - FY26 For Planning Purposes Only, Subject to Change*

Project Description	Funding Source	Project#	Loc	Prior Years (FY21)	FY22	FY23	FY24	FY25	FY26	TOTAL (FY22-FY26)
<b><u>WATER &amp; SEWER FUND</u></b>										
Water & Sewer System Mapping	WS	19605	ADM	49,730	-	-	-	-	-	-
Development Standards Manual	WS	20603	ADM	47,298	-	-	-	-	-	-
WWTP Master Plan	WS	21601	ADM	30,000	-	-	-	-	-	-
GEFA Debt Prepayment	WS	10698	ADM	-	60,000	60,000	60,000	60,000	60,000	300,000
Water Line Extension - Morrison Moore Pkwy	SPLOST	21603	D&C	371,845	-	-	-	-	-	-
W/S Line Extensions (SPLOST)	SPLOST	20601	D&C	226,830	429,780	442,673	455,954	469,632	483,721	2,281,760
W/S Line Replacements - Other	WS	10694	D&C	190,000	100,000	100,000	100,000	100,000	100,000	500,000
Skidsteer Loader (D&C)	WS	21607	D&C	75,000	-	-	-	-	-	-
Meter Replacement Program	WS	10692	D&C	50,000	50,000	40,000	30,000	30,000	30,000	180,000
Sanitary Sewer Replacement - Park Street	WS	21610	D&C	30,000	-	-	50,000	1,100,000	-	1,150,000
Water Main Replacement - Park Street	WS	21610	D&C	30,000	-	-	50,000	800,000	-	850,000
Water Main Replacement - Arcadia Street	WS	21605	D&C	30,000	-	-	-	-	-	-
Sanitary Sewer Replacement - Arcadia Street	WS	21606	D&C	30,000	-	-	-	-	-	-
Service Truck (Replacement)	WS	19603	D&C	7,231	-	-	-	-	-	-
Sanitary Sewer Replacement - Derrick Street	WS	22601	D&C	-	206,000	-	-	-	-	206,000
Vacuum Hydro Excavation Unit (D&C)	WS	22602	D&C	-	55,000	-	-	-	-	55,000
Water Main Replacement - Deer Run	WS		D&C	-	-	601,250	-	-	-	601,250
Water Main Replacement - Happy Hollow/GA 52	WS		D&C	-	-	100,000	1,900,000	-	-	2,000,000
Retaining Wall (D&C Shop)	WS		D&C	-	-	85,000	-	-	-	85,000
Shed (D&C Shop)	WS		D&C	-	-	60,000	-	-	-	60,000
Dump Truck (D&C)	WS		D&C	-	-	-	160,000	-	-	160,000
Gravity Sewer - Crown Mtn Dr/Pizza Hut	WS		D&C	-	-	-	-	-	240,000	240,000
Reservoir Dredging Program	WS	10696	RES	-	54,000	54,000	54,000	54,000	54,000	270,000
Boat and Trailer w/ Dredge Equipment	WS	22603	RES	-	30,000	-	-	-	-	30,000
Lift Station Improvements/Pump Replacements	WS	17603	S	75,000	75,000	75,000	100,000	125,000	75,000	450,000



**CITY OF DAHLONEGA**  
**FY2022 FIVE-YEAR CAPITAL PROJECTS BUDGET**

*FY23 - FY26 For Planning Purposes Only, Subject to Change*

Project Description	Funding Source	Project#	Loc	Prior Years (FY21)	FY22	FY23	FY24	FY25	FY26	TOTAL (FY22-FY26)
Barlow Lift Station Rehabilitation	WS	21602	S	62,000	590,000	-	-	-	-	590,000
Pickup Truck (WWTP)	WS	21608	S	30,000	-	-	-	-	-	-
Portable Generator Engine Rebuild	WS	21609	S	27,020	-	-	-	-	-	-
Sludge Dump Truck - PreOwned (WWTP)	WS	22604	S	-	95,000	-	-	-	-	95,000
Torrington (Koyo) Lift Station Rehabilitation	WS	22605	S	-	56,000	500,000	-	-	-	556,000
Lime Tank/Feed System	WS		S	-	-	375,000	-	-	-	375,000
Bar Screen (Replacement)	WS		S	-	-	-	285,000	-	-	285,000
Portable By-Pass Pump	WS		S	-	-	-	-	-	100,000	100,000
500KW Generator	WS		S	-	-	-	-	-	225,000	225,000
Filter Module	WS	22606	WP	-	185,000	185,000	185,000	-	-	555,000
Manifold Replacements (7)	WS	22607	WP	-	75,000	-	-	-	-	75,000
Pickup Truck (WTP)	WS	22608	WP	-	30,000	-	-	-	-	30,000
Computer and Software Updates (SCADA)	WS		WP	-	-	-	35,000	-	-	35,000
Bacteria Laboratory (State Certified)	WS		WP	-	-	-	-	-	50,000	50,000
<b>WATER &amp; SEWER FUND</b>				<b>1,361,954</b>	<b>2,090,780</b>	<b>2,677,923</b>	<b>3,464,954</b>	<b>2,738,632</b>	<b>1,417,721</b>	<b>12,390,010</b>

**CITY OF DAHLONEGA**  
**FY2022 FIVE-YEAR DEBT SERVICE PROJECTIONS**

*FY23 - FY26 For Planning Purposes Only, Subject to Change*

Project Description	Funding Source	Lease Proceeds	FY22	FY23	FY24	FY25	FY26	TOTAL
<u>WATER &amp; SEWER FUND</u>								
<u>Existing Debt:</u>								
W&S Projects - 2015 Revenue Bonds	BONDS	-	<b>1,620,218</b>	1,618,468	1,619,968	1,615,668	1,617,468	8,091,790
Reservoir (GEFA 99-L99WR)	GEFA 38	-	<b>284,296</b>	284,296	284,296	284,296	284,296	1,421,480
Water Main Replacement - Skyline Drive	GEFA 15	-	<b>73,044</b>	73,044	73,044	73,044	73,044	365,220
Old Water Treatment Plant Lift Station	GEFA 10	-	<b>43,509</b>	43,509	43,509	43,509	43,509	217,546
<u>New Debt:</u>								
None Required		-	-	-	-	-	-	-
<b>WATER &amp; SEWER FUND</b>			<b>2,021,067</b>	<b>2,019,317</b>	<b>2,020,817</b>	<b>2,016,517</b>	<b>2,018,317</b>	<b>10,096,036</b>



**CITY OF DAHLONEGA  
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)  
FY 2022 – FY 2026**

## **SOLID WASTE CIP**

---

The Capital Improvement Program (CIP) is a forward-looking five-year view of identified capital projects and programs balanced by five-year cash-flow projections.

The CIP is presented as three reports as described below.

- **Cash Flow Projections** present the impact of planned capital projects and related debt on the overall cash position of the fund.
- **Capital Projects** are presented as identified by staff and Council to meet necessary levels of capital investment.
- **Debt Service Projections** are calculated for capital items that are planned to be financed.

**CITY OF DAHLONEGA**  
**FY22 FIVE-YEAR CASH FLOW PROJECTIONS**

*FY23 - FY26 For Planning Purposes Only, Subject to Change*

	FY22	FY23	FY24	FY25	FY26	TOTAL
<b><u>SOLID WASTE FUND</u></b>						
Beginning Cash Balances (Projected)	\$ 196,357	\$ 240,266	\$ 216,909	\$ 236,047	\$ 227,902	\$ 196,357
Less: Operating Reserve	(196,357)	(240,266)	(216,909)	(236,047)	(227,902)	(227,902)
Beginning Cash Available	-	-	0	(0)	0	(31,545)
Current Year Operations:						
Operating Revenue	1,012,716	1,022,843	1,033,072	1,043,402	1,053,836	5,165,869
Operating Expenses	(934,821)	(972,214)	(1,011,102)	(1,051,546)	(1,093,608)	(5,063,292)
Capital Project Expenses:						
Construction in Progress	-	-	-	-	-	-
New Projects	-	(40,000)	-	-	-	(40,000)
Lease Proceeds/Loan Proceeds	-	-	-	-	-	-
Debt Service	(33,986)	(33,986)	(2,832)	-	-	(70,804)
Transfers In(Out):						
General Fund	-	-	-	-	-	-
<b>Ending Available Cash</b>	<b>43,909</b>	<b>(23,357)</b>	<b>19,138</b>	<b>(8,145)</b>	<b>(39,772)</b>	<b>(39,772)</b>
Add Back Operating Reserves	196,357	240,266	216,909	236,047	227,902	227,902
Ending Cash Balances	<b>\$ 240,266</b>	<b>\$ 216,909</b>	<b>\$ 236,047</b>	<b>\$ 227,902</b>	<b>\$ 188,130</b>	<b>\$ 188,130</b>

Assumptions:

Target Operating Reserve is 3-month's budgeted operating revenue  
FY22 no rate increases; FY23-FY26 Operating Revenue increase 1%  
FY23-26 Operating Expense increase 4%

**CITY OF DAHLONEGA**  
**FY2022 FIVE-YEAR CAPITAL PROJECTS BUDGET**

*FY23 - FY26 For Planning Purposes Only, Subject to Change*

Project Description	Funding Source	Project#	Loc	Prior Years (FY21)	FY22	FY23	FY24	FY25	FY26	TOTAL (FY22-FY26)
<u>SOLID WASTE FUND</u>										
Pickup Truck 4x4	SW	21701	SAN	30,000	-	40,000	-	-	-	40,000
										-
<b>SOLID WASTE FUND</b>				<b>30,000</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,000</b>

**CITY OF DAHLONEGA**  
**FY2022 FIVE-YEAR DEBT SERVICE PROJECTIONS**

*FY23 - FY26 For Planning Purposes Only, Subject to Change*

Project Description	Funding Source	Lease Proceeds	FY22	FY23	FY24	FY25	FY26	TOTAL
<u>SOLID WASTE FUND</u>								
<u>Existing Debt:</u>								
Garbage Truck (FY18)	LP 5	-	<b>33,986</b>	33,986	2,832	-	-	70,804
<u>New Debt:</u>								
None Required		-	-	-	-	-	-	-
<b>SOLID WASTE FUND</b>			<b>33,986</b>	<b>33,986</b>	<b>2,832</b>	<b>-</b>	<b>-</b>	<b>70,804</b>



**CITY OF DAHLONEGA  
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)  
FY 2022 – FY 2026**

## **STORMWATER CIP**

---

The Capital Improvement Program (CIP) is a forward-looking five-year view of identified capital projects and programs balanced by five-year cash-flow projections.

The CIP is presented as three reports as described below.

- **Cash Flow Projections** present the impact of planned capital projects and related debt on the overall cash position of the fund.
- **Capital Projects** are presented as identified by staff and Council to meet necessary levels of capital investment.
- **Debt Service Projections** are calculated for capital items that are planned to be financed.

**CITY OF DAHLONEGA**  
**FY22 FIVE-YEAR CASH FLOW PROJECTIONS**

*FY23 - FY26 For Planning Purposes Only, Subject to Change*

	FY22	FY23	FY24	FY25	FY26	TOTAL
<b><u>STORMWATER FUND</u></b>						
Beginning Cash Balances (Projected)	\$ 598,420	\$ 1,106,305	\$ 1,118,728	\$ 1,257,908	\$ 388,320	\$ 598,420
Less: Operating Reserve	(167,666)	(174,373)	(181,348)	(188,601)	(196,146)	(196,146)
Beginning Cash Available	430,754	931,932	937,380	1,069,307	192,174	402,274
Current Year Operations:						
Operating Revenue	339,680	339,680	339,680	339,680	339,680	1,698,400
Operating Expenses	(670,664)	(697,491)	(725,390)	(754,406)	(784,582)	(3,632,533)
Capital Project Expenses:						
Construction in Progress	-	-	-	-	-	-
New Projects	(308,000)	(285,000)	(150,000)	(1,150,000)	(452,000)	(2,345,000)
Lease Proceeds/Loan Proceeds	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers In(Out)						
General Fund	421,259	433,897	446,914	460,321	474,131	2,236,521
SPLOST Fund	214,890	221,337	227,977	234,816	241,861	1,140,880
ARPA Grant	510,720	-	-	-	-	510,720
<b>Ending Available Cash</b>	<b>938,639</b>	<b>944,355</b>	<b>1,076,561</b>	<b>199,718</b>	<b>11,263</b>	<b>11,263</b>
Add Back Operating Reserves	167,666	174,373	181,348	188,601	196,146	196,146
Ending Cash Balances	\$ 1,106,305	\$ 1,118,728	\$ 1,257,908	\$ 388,320	\$ 207,409	\$ 207,409

Assumptions:

FY22 Beginning Cash Balance includes 1/2 of ARPA grant funds (510,720)

Operating Reserve: 3-month's budgeted operating expense

Operating Revenue: No rate increase and no growth projected

Operating Expense: Increase 3% each year

Transfer from General Fund and SPLOST Fund: Increase 3% each year



**CITY OF DAHLONEGA**  
**FY2022 FIVE-YEAR CAPITAL PROJECTS BUDGET**

*FY22 - FY26 For Planning Purposes Only, Subject to Change*

Project Description	Funding Source	Project#	Loc	Prior Years (FY21)	FY22	FY23	FY24	FY25	FY26	TOTAL (FY22-FY26)
<b>STORMWATER FUND</b>										
Storm Drain Repair - Oliver Drive	SPLOST	21804	SW	137,500	-	-	-	-	-	-
Storm Drain Repair - Enotah Street	SPLOST	21801	SW	115,000	-	-	-	-	-	-
Storm Drain Repair - Johnson Street	SPLOST	19105	SW	72,000	-	-	-	-	452,000	452,000
Storm Drain Repair - Arcadia Street	SPLOST	21802	SW	60,000	-	-	-	-	-	-
Stormwater Projects (To Be Determined)	SPLOST	10194	SW	47,064	-	-	-	-	-	-
Storm Drain Repair - Mechanicsville	SPLOST	21803	SW	-	138,000	-	-	-	-	138,000
Backhoe Loader	SPLOST	22801	SW	-	100,000	-	-	-	-	100,000
Storm Drain Repair - Riley Road	SPLOST	22802	SW	-	45,000	-	-	-	-	45,000
Storm Drain Repair - Mechanics Street	SPLOST	22803	SW	-	25,000	-	-	-	-	25,000
Storm Drain Repair - Golden Avenue	SPLOST		SW	-	-	200,000	-	-	-	200,000
Storm Pipe Jetter	SPLOST		SW	-	-	85,000	-	-	-	85,000
Storm Drain Repair - Park Street	SPLOST		SW	-	-	-	50,000	1,150,000	-	1,200,000
Storm Drain Repair - West Circle	SPLOST		SW	-	-	-	100,000	-	-	100,000
<b>STORMWATER FUND</b>				<b>431,564</b>	<b>308,000</b>	<b>285,000</b>	<b>150,000</b>	<b>1,150,000</b>	<b>452,000</b>	<b>2,345,000</b>

**CITY OF DAHLONEGA**  
**FY2022 FIVE-YEAR DEBT SERVICE PROJECTIONS**

*FY23 - FY26 For Planning Purposes Only, Subject to Change*

Project Description	Funding Source	Lease Proceeds	FY22	FY23	FY24	FY25	FY26	TOTAL
<u>STORMWATER FUND</u>								
<u>New Debt:</u>								
None required		-	-	-	-	-	-	-
<b>STORMWATER FUND</b>		-	-	-	-	-	-	-



# Ordinances and Resolutions

---

**DATE:** August 16, 2021  
**TITLE:** 2021 Tax Digest and Millage Rate  
**PRESENTED BY:** Allison Martin, Finance Director

---

## **AGENDA ITEM DESCRIPTION:**

An Ordinance is required to approve the use of County assessments for the tax year 2021, establish a millage rate for tax year 2021, and authorize the County Tax Commissioner to bill and collect property tax on behalf of the City.

---

## **HISTORY/PAST ACTION:**

On July 19, 2021, the Lumpkin County Tax Commissioner provided the property tax digest for tax year 2021 based on assessment values provided by the Lumpkin County Tax Assessor. (A summary of the 2021 tax digest is attached and includes a comparison to the 2020 tax digest.)

The calculated rollback rate for the 2021 tax digest is 5.633 mills. A property tax rate reduction of 0.125 mills is planned beyond the calculated rollback rate.

On July 19, 2021, the City Manager's Proposed Budget was presented at council work session and included a specified amount of revenue to come from ad valorem taxes. To meet the revenue requirements, the 2021 millage rate is 5.508 is necessary. (A tax digest and millage rate history are attached.) The required public hearing was held on August 2, 2021.

---

## **FINANCIAL IMPACT:**

The total net taxes levied at 5.508 for 2021 is \$1,145,091. This is a 3.77% decrease from the 2020 tax levy.

---

## **RECOMMENDATION:**

To approve the 2021 Tax Digest and fix the millage rate at 5.508.

---

## **SUGGESTED MOTIONS:**

I make a motion to adopt Ordinance 2021-10 approving the use of the county assessment for tax year 2021, establishing a millage rate of 5.508 for tax year 2021, and authorizing the County Tax Commissioner to bill and collect property tax on behalf of the City.

---

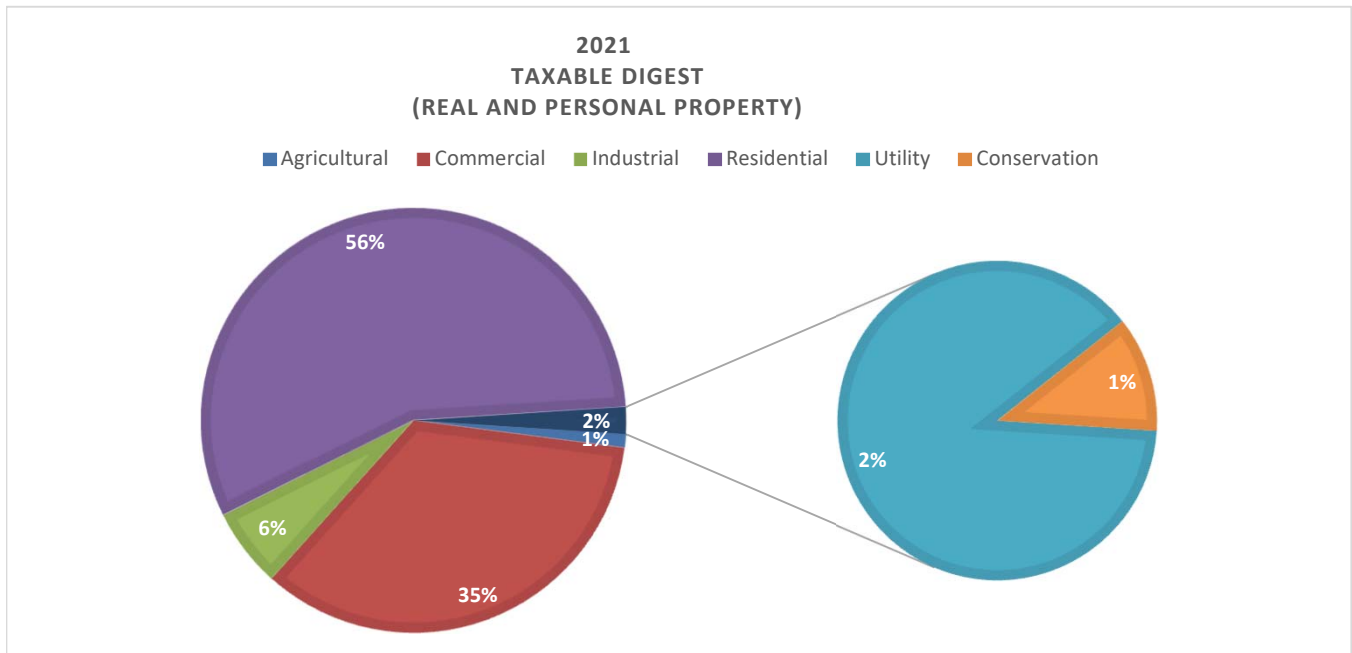
## **ATTACHMENTS:**

Ordinance 2021-10  
City of Dahlonega – Digest Comparison  
City of Dahlonega – Tax Digest and Millage Rates

---

# CITY OF DAHLONEGA - DIGEST COMPARISON

Property Type	Tax Year 2021			Tax Year 2020			Increase (Decrease)	
	Fiscal Year 2022			Fiscal Year 2021			Value	%
	Count	Acres	40% Value	Count	Acres	40% Value		
Agricultural	61	743	2,531,807	62	754	2,902,911	(371,104)	-14.66%
Commercial	1,594	849	83,006,934	1,604	916	85,872,591	(2,865,657)	-3.45%
Industrial	35	96	14,412,515	30	56	14,283,843	128,672	0.89%
Residential	3,209	1,877	135,225,793	3,194	1,903	129,283,908	5,941,885	4.39%
Utility	13	3	4,290,859	13	3	4,398,162	(107,303)	-2.50%
Conservation	10	93	567,062	9	80	486,595	80,467	14.19%
	4,922	3,661	240,034,970	4,912	3,712	237,228,010	2,806,960	1.17%
Motor Vehicle	695		769,140	764		877,140	(108,000)	-14.04%
Mobile Home	16		50,925	17		52,578	(1,653)	-3.25%
Gross Digest	5,633	3,661	240,855,035	5,693	3,712	238,157,728	2,697,307	1.12%
Exempt Property	391	5,220	62,503,187	381	5,155	56,764,555	5,738,632	9.18%



## NOTICE TO THE CITY OF DAHLONEGA TAXPAYERS

The City of Dahlonega City Council does hereby announce that the millage rate will be set at a meeting to be held at City Hall located at 465 Riley Road, Dahlonega, Georgia on Monday, August 16, 2021, 4:00 PM, and pursuant to the requirements of O.C.G.A. 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

### CITY OF DAHLONEGA CURRENT 2021 TAX DIGEST AND 5-YEAR HISTORY

CITY OF DAHLONEGA	2016	2017	2018	2019	2020	2021
Real and Personal Property	213,539,963	220,905,667	228,676,780	239,338,977	237,228,010	240,034,970
Motor Vehicles	2,462,370	1,850,770	1,331,040	1,060,770	877,140	769,140
Mobile Homes	79,710	77,284	73,424	69,122	52,578	50,925
<b>GROSS DIGEST</b>	<b>216,082,043</b>	<b>222,833,721</b>	<b>230,081,244</b>	<b>240,468,869</b>	<b>238,157,728</b>	<b>240,855,035</b>
Less: M & O Exemptions	27,150,378	26,895,489	28,985,170	30,744,043	32,134,432	32,959,140
<b>NET M &amp; O DIGEST</b>	<b>188,931,665</b>	<b>195,938,232</b>	<b>201,096,074</b>	<b>209,724,826</b>	<b>206,023,296</b>	<b>207,895,895</b>
Gross M & O Millage Rate	11.099	10.600	10.548	9.963	10.363	11.025
Less: Millage Rate Rollbacks	4.318	4.011	4.156	4.149	4.587	5.517
<b>NET M &amp; O MILLAGE RATE</b>	<b>6.781</b>	<b>6.589</b>	<b>6.392</b>	<b>5.814</b>	<b>5.776</b>	<b>5.508</b>
Net Taxes Levied	1,281,146	1,291,037	1,285,406	1,219,340	1,189,991	1,145,091
Net Taxes \$ Increase	204,389	9,891	(5,631)	(66,066)	(29,350)	(44,900)
Net Taxes % Increase	18.98%	0.77%	-0.44%	-5.14%	-2.41%	-3.77%

**PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2021**

COUNTY: Lumpkin TAXING JURISDICTION: City of Dahlonega

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

DESCRIPTION	2020 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2021 DIGEST
REAL	210,781,065	5,131,472	38,236	215,950,773
PERSONAL	26,446,945		(2,362,748)	24,084,197
MOTOR VEHICLES	877,140		(108,000)	769,140
MOBILE HOMES	52,578		(1,653)	50,925
TIMBER -100%			0	
HEAVY DUTY EQUIP			0	
GROSS DIGEST	238,157,728	5,131,472	(2,434,165)	240,855,035
EXEMPTIONS	32,134,432	10,636	814,072	32,959,140
NET DIGEST	206,023,296	5,120,836	(3,248,237)	207,895,895
	(PYD)	(RVA)	(NAG)	(CYD)

2020 MILLAGE RATE: 5.776

2021 MILLAGE RATE:

**CALCULATION OF ROLLBACK RATE**

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2020 Net Digest	PYD	206,023,296	
Net Value Added-Reassessment of Existing Real Property	RVA	5,120,836	
Other Net Changes to Taxable Digest	NAG	(3,248,237)	
2021 Net Digest	CYD	207,895,895	(PYD+RVA+NAG)
2020 Millage Rate	PYM	5.776	PYM
Millage Equivalent of Reassessed Value Added	ME	0.142	(RVA/CYD) * PYM
Rollback Millage Rate for 2021	<b>RR - ROLLBACK RATE</b>	<b>5.634</b>	PYM - ME

**CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES**

If the 2020 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)	Rollback Millage Rate	5.634
	2021 Millage Rate	0.000
	<b>Percentage Tax Increase</b>	<b>-100.00%</b>

**CERTIFICATIONS**

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

-----  
Chairman, Board of Tax Assessors Date

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

-----  
Tax Collector or Tax Commissioner Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2021 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2021 is \_\_\_\_\_

**CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION**

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2021 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2021 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

-----  
Responsible Party Title Date

**CITY AND INDEPENDENT SCHOOL MILLAGE RATE CERTIFICATION FOR TAX YEAR 2021**

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



Complete this form once the levy is determined, and if zero, report this information in Column 1. Mail a copy to the address below or fax to (404)724-7011 and distribute a copy to your County Tax Commissioner and Clerk of Court. This form also provides the Local Government Services Division with the millage rates for the distribution of Railroad Equipment Tax and Alternative Ad Valorem Tax.

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

CITY NAME <b>City of Dahlonega</b>		ADDRESS <b>465 Riley Road</b>			CITY, STATE, ZIP <b>Dahlonega, GA 30533</b>	
FEI # <b>58-6000555</b>	CITY CLERK <b>Mary Csukas</b>	PHONE NO. <b>706-864-6133</b>	FAX <b>706-864-4837</b>	EMAIL <a href="mailto:mcsukas@dahlonega.gov">mcsukas@dahlonega.gov</a>		
OFFICE DAYS / HOURS <b>M-F 8-5</b>	ARE TAXES BILLED AND COLLECTED BY THE ( ) CITY OR ( X ) COUNTY TAX COMMISSIONER? LIST VENDOR, CONTACT PERSON AND PHONE NO. <b>Mike Young, Tax Commissioner 706-864-2666</b>					
List below the amount & qualifications for each <u>LOCAL</u> homestead exemption granted by the City and Independent School System.						
CITY			INDEPENDENT SCHOOL			
Exemption Amount	Qualifications		Exemption Amount	Qualifications		
If City and School assessment is other than 40%, enter percentage millage is based on _____%. List below the millage rate in terms of mills. EXAMPLE: 7 mills (or .007) is shown as 7.000. PLEASE SHOW MILLAGE FOR EACH TAXING JURISDICTION EVEN IF THERE IS NO LEVY.						
CITY DISTRICTS	DISTRICT NO.	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
List Special Districts if different from City District below such as CID's, BID's, or DA's	List District Numbers	Gross Millage for Maintenance & Operations	**Less Rollback for Local Option Sales Tax	Net Millage for Maintenance & Operation Purposes (Column 1 less Column 2)	Bond Millage (If Applicable)	Total Millage Column 3 + Column 4
City Millage Rate	<b>2</b>	<b>11.025</b>	<b>5.517</b>	<b>5.508</b>	<b>0.000</b>	<b>5.508</b>
Independent School System						
Special Districts						
**Local Option Sales Tax Proceeds must be shown as a mill rate rollback if applicable to Independent School.						

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

Lumpkin		
---------	--	--

I hereby certify that the rates listed above are the official rates for the Districts indicated for Tax Year 2021

\_\_\_\_\_  
Date Mayor or City Clerk