



# CITY OF DAHLONEGA

## City of Dahlonega - Budget Workshop Agenda

June 25, 2025, 5:00 PM

Gary McCullough Council Chambers, Dahlonega City Hall

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

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

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

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### **CALL TO ORDER**

Allison Martin, City Manager

### **PRESENTATIONS**

Review of FY2026 Budget by Funds - Allison Martin, City Manager

- [1.](#) Fund 100 - General Fund
- [2.](#) Fund 230 - Downtown Development Authority
- [3.](#) Fund 275 - Hotel/Motel Tax Fund
- [4.](#) Fund 320 - SPLOST Fund
- [5.](#) Fund 335 - TSPLOST Fund
- [6.](#) Fund 390 - General Government Capital Projects Fund
- [7.](#) Fund 505 - Water and Sewer Enterprise Fund
- [8.](#) Fund 540 - Solid Waste Enterprise Fund
- [9.](#) Fund 560 - Stormwater Enterprise Fund

### **OTHER ITEMS**

Discussion of Proposed Budget by Council

### **ADJOURNMENT**

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

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## **Fund 100**

### Overview

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

### FY26 Budget

The FY26 budget accounts for a planning director position. There is a 3% COLA for employees and a 20% hedge for health insurance increases. The manager is requesting council also consider a merit raise for employees. The city manager is also asking the council for a pay increase as pay has not been adjusted since the start of the contract. There are funds for professional services needed for special projects in FY26. The manager has an alternate proposal to add one police officer which can be discussed.

### Supporting Documents

Budget Printout

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 09/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET
<b>ESTIMATED REVENUES</b>						
Dept 0000 - NON DEPARTMENTAL						
<b>GENERAL PROPERTY TAXES</b>						
100.0000.31.1100	PROPERTY TAX - REAL & PERSONAL	1,144,197	1,178,723	1,178,723	1,178,723	1,178,723
100.0000.31.1200	PROPERTY TAX - PRIOR YEAR	6,575	20,000	10,000	10,000	10,000
100.0000.31.1310	PROPERTY TAX - MOTOR VEHICLE	1,860	3,800	3,600	3,600	3,600
100.0000.31.1315	MOTOR VEHICLE TAVT	83,324	86,000	86,000	86,000	86,000
100.0000.31.1316	ALTERNATIVE AD VALOREM TAX (AAVT)	973	1,200	1,200	1,200	1,200
100.0000.31.1320	PROPERTY TAX - MOBILE HOME	150	200	150	150	150
100.0000.31.1600	REAL ESTATE TRANSFER TAXES (INTAN	41,422	29,737	40,000	40,000	40,000
	<b>GENERAL PROPERTY TAXES</b>	<b>1,278,501</b>	<b>1,319,660</b>	<b>1,319,673</b>	<b>1,319,673</b>	<b>1,319,673</b>
<b>FRANCHISE TAXES</b>						
100.0000.31.1710	FRANCHISE TAXES - ELECTRIC	576,098	490,000	576,098	576,098	576,098
100.0000.31.1730	FRANCHISE TAXES - GAS	39,251	53,000	39,251	39,251	39,251
100.0000.31.1750	FRANCHISE TAXES - CABLE TV		7,500			
100.0000.31.1760	FRANCHISE TAXES - TELEPHONE	15,013	7,500	20,000	20,000	20,000
	<b>FRANCHISE TAXES</b>	<b>630,362</b>	<b>558,000</b>	<b>635,349</b>	<b>635,349</b>	<b>635,349</b>
<b>GENERAL SALES AND USE TAXES</b>						
100.0000.31.3100	LOST (LOCAL OPTION SALES TAXES)	1,019,289	1,482,000	1,712,000	1,712,000	1,712,000
	<b>GENERAL SALES AND USE TAXES</b>	<b>1,019,289</b>	<b>1,482,000</b>	<b>1,712,000</b>	<b>1,712,000</b>	<b>1,712,000</b>
<b>SELECTIVE SALES AND USE TAXES</b>						
100.0000.31.4200	ALCOHOLIC BEVERAGE EXCISE TAXES	171,196	150,000	170,000	170,000	170,000
100.0000.31.4500	ENERGY EXCISE TAXES	8,646	8,000	8,500	8,500	8,500
	<b>SELECTIVE SALES AND USE TAXES</b>	<b>179,842</b>	<b>158,000</b>	<b>178,500</b>	<b>178,500</b>	<b>178,500</b>
<b>BUSINESS TAXES</b>						
100.0000.31.6100	BUSINESS AND OCCUPATION TAXES	112,792	110,000	115,000	115,000	115,000
100.0000.31.6200	INSURANCE PREMIUM TAXES	718,039	650,000	718,039	718,039	718,039
100.0000.31.6300	FINANCIAL INSTITUTIONS TAXES	62,336	45,000	62,000	62,000	62,000
	<b>BUSINESS TAXES</b>	<b>893,167</b>	<b>805,000</b>	<b>895,039</b>	<b>895,039</b>	<b>895,039</b>
<b>PENALTIES/INTEREST - TAXES</b>						
100.0000.31.9100	PENALTIES & INTEREST - PROPERTY TA	3,058	2,500	3,000	3,000	3,000
	<b>PENALTIES/INTEREST - TAXES</b>	<b>3,058</b>	<b>2,500</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b>ALCOHOLIC BEVERAGES LICENSES</b>						
100.0000.32.1110	ALCOHOLIC BEV LICENSES - BEER	40,375	45,000	40,000	40,000	40,000
100.0000.32.1120	ALCOHOLIC BEV LICENSES - WINE	43,975	50,000	43,000	43,000	43,000
100.0000.32.1130	ALCOHOLIC BEV LICENSES - LIQUOR	46,125	50,000	46,000	46,000	46,000
100.0000.32.1140	ALCOHOLIC BEV LICENSES - SERVERS	3,975	6,000	5,000	5,000	5,000
	<b>ALCOHOLIC BEVERAGES LICENSES</b>	<b>134,450</b>	<b>151,000</b>	<b>134,000</b>	<b>134,000</b>	<b>134,000</b>
<b>PERMITS</b>						
100.0000.32.2200	PERMITS - BUILDINGS AND SIGNS	183,382	150,000	180,000	180,000	180,000
100.0000.32.2210	PERMITS - ZONING AND LAND USE	875	1,000	1,000	1,000	1,000
100.0000.32.2900	PERMITS - OTHER	12,047	3,500	10,000	10,000	10,000
100.0000.32.3300	ST VACATION RENTAL FEES	500	200	500	500	500
	<b>PERMITS</b>	<b>196,804</b>	<b>154,700</b>	<b>191,500</b>	<b>191,500</b>	<b>191,500</b>
<b>INTERGOVERNMENTAL REVENUE</b>						
100.0000.33.3000	PAYMENT IN LIEU OF TAXES - FEDERAL	13,985	13,985	13,985	13,985	13,985
100.0000.33.9100	GRANT REVENUES	7,000	10,000	5,000	5,000	5,000
	<b>INTERGOVERNMENTAL REVENUE</b>	<b>20,985</b>	<b>23,985</b>	<b>18,985</b>	<b>18,985</b>	<b>18,985</b>
<b>CHARGES FOR SERVICES</b>						

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 09/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET
<b>ESTIMATED REVENUES</b>						
Dept 0000 - NON DEPARTMENTAL						
<b>CHARGES FOR SERVICES</b>						
100.0000.34.1700	INDIRECT COST ALLOCATIONS	497,326	663,101	829,284	829,284	829,284
100.0000.34.1910	ELECTION QUALIFYING FEE		650	650	650	650
100.0000.34.5410	PARKING CHARGES	21,716	10,000	20,000	20,000	20,000
100.0000.34.6990	OTHER FEES	(9,596)	10,000	10,000	10,000	10,000
100.0000.34.7910	PARK USE FEES	6,560	3,000	6,500	6,500	6,500
100.0000.34.9100	CEMETERY FEES	14,650	20,000	20,000	20,000	20,000
100.0000.34.9300	RETURNED CHECK FEES		60			
100.0000.34.9400	ADMINISTRATIVE FEES	4,548	6,000	6,000	6,000	6,000
<b>CHARGES FOR SERVICES</b>		<b>535,204</b>	<b>712,811</b>	<b>892,434</b>	<b>892,434</b>	<b>892,434</b>
<b>FINES AND FORFEITURES</b>						
100.0000.35.1170	FINES - MUNICIPAL COURT	168,514	180,000	180,000	180,000	180,000
100.0000.35.1900	FINES - TECHNOLOGY FEE	1,480	1,600	1,600	1,600	1,600
100.0000.35.1920	FINES - ALCOHOL	685				
<b>FINES AND FORFEITURES</b>		<b>170,679</b>	<b>181,600</b>	<b>181,600</b>	<b>181,600</b>	<b>181,600</b>
<b>INVESTMENT INCOME</b>						
100.0000.36.1000	INTEREST REVENUES	108,549	7,500	144,732	144,732	144,732
<b>INVESTMENT INCOME</b>		<b>108,549</b>	<b>7,500</b>	<b>144,732</b>	<b>144,732</b>	<b>144,732</b>
<b>MISCELLANEOUS REVENUE</b>						
100.0000.38.9000	MISCELLANEOUS REVENUES	1,440	3,000	1,500	1,500	1,500
<b>MISCELLANEOUS REVENUE</b>		<b>1,440</b>	<b>3,000</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>OTHER FINANCING SOURCES</b>						
100.0000.39.1275	TRANSFERS IN - HOTEL/MOTEL TAX	87,225	116,300	112,800	112,800	112,800
100.0000.39.2100	PROCEEDS FROM SALE OF ASSETS	40,200	10,000	40,000	40,000	40,000
100.0000.39.2210	PROPERTY SALES - CEMETERY LOT	11,625	10,000	10,000	10,000	10,000
100.0000.39.9100	APPROPRIATED FUND BALANCE		1,000,000	1,491,128	1,476,128	1,476,128
<b>OTHER FINANCING SOURCES</b>		<b>139,050</b>	<b>1,136,300</b>	<b>1,653,928</b>	<b>1,638,928</b>	<b>1,638,928</b>
<b>Totals for dept 0000 - NON DEPARTMENTAL</b>		<b>5,311,380</b>	<b>6,696,056</b>	<b>7,962,240</b>	<b>7,947,240</b>	<b>7,947,240</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>5,311,380</b>	<b>6,696,056</b>	<b>7,962,240</b>	<b>7,947,240</b>	<b>7,947,240</b>
<b>APPROPRIATIONS</b>						
Dept 0000 - NON DEPARTMENTAL						
<b>OTHER COSTS</b>						
100.0000.57.9000	CONTINGENCIES		111,475	50,000	50,000	50,000
<b>OTHER COSTS</b>			<b>111,475</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>OTHER FINANCING USES</b>						
100.0000.61.1230	TRANSFERS OUT - DDA	37,500	50,000	229,567	229,567	229,567
100.0000.61.1390	TRANSFERS OUT - GEN GOVT CAPT PRO			870,732	870,732	870,732
100.0000.61.1505	TRANSFERS OUT - WATER AND SEWER	750,000	1,000,000			
<b>OTHER FINANCING USES</b>		<b>787,500</b>	<b>1,050,000</b>	<b>1,100,299</b>	<b>1,100,299</b>	<b>1,100,299</b>
<b>Totals for dept 0000 - NON DEPARTMENTAL</b>		<b>787,500</b>	<b>1,161,475</b>	<b>1,150,299</b>	<b>1,150,299</b>	<b>1,150,299</b>
Dept 1100 - LEGISLATIVE						
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS</b>						
100.1100.51.1100	SALARIES AND WAGES	91,904	115,510	174,183	174,183	174,183
100.1100.51.1300	OVERTIME	1,502		2,000	2,000	
100.1100.51.2100	GROUP INSURANCE	7,682	12,339	19,752	19,752	
100.1100.51.2200	FICA CONTRIBUTIONS	7,071	8,837	12,977	12,977	

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 09/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET
<b>APPROPRIATIONS</b>						
Dept 1100 - LEGISLATIVE						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
100.1100.51.2400	RETIREMENT CONTRIBUTIONS	4,470	4,195	6,907	6,907	6,907
100.1100.51.2700	WORKERS COMPENSATION	158	250	325	325	325
	PERSONAL SERVICES AND EMPLOYEE BENEFITS	112,787	141,131	216,144	216,144	216,144
PURCHASED/CONTRACTED SERVICES						
100.1100.52.1000	PROFESSIONAL/TECHNICAL SERVICES	66,946	150,000	100,000	100,000	100,000
100.1100.52.2200	REPAIRS AND MAINTENANCE		600			
100.1100.52.3100	INSURANCE	73,087		146,000	146,000	146,000
100.1100.52.3200	COMMUNICATIONS	1,109	4,500	1,700	1,700	1,700
100.1100.52.3300	ADVERTISING	1,222	2,400	2,000	2,000	2,000
100.1100.52.3400	PRINTING		450	250	250	250
100.1100.52.3500	TRAVEL	2,924	30,000	20,000	20,000	20,000
100.1100.52.3600	DUES AND FEES	5,456	10,000	10,000	10,000	10,000
100.1100.52.3700	EDUCATION AND TRAINING	6,645	20,000	15,000	15,000	15,000
100.1100.53.1600	SMALL EQUIPMENT	1,891	2,500	2,500	2,500	2,500
	PURCHASED/CONTRACTED SERVICES	159,280	220,450	297,450	297,450	297,450
SUPPLIES						
100.1100.53.1100	GENERAL SUPPLIES AND MATERIALS	1,172	3,000	3,000	3,000	3,000
	SUPPLIES	1,172	3,000	3,000	3,000	3,000
	Totals for dept 1100 - LEGISLATIVE	273,239	364,581	516,594	516,594	516,594
Dept 1300 - EXECUTIVE						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
100.1300.51.1100	SALARIES AND WAGES	124,838	183,109	215,862	215,862	215,862
100.1300.51.2100	GROUP INSURANCE	1,805	2,507	2,507	2,507	2,507
100.1300.51.2200	FICA CONTRIBUTIONS	9,550	14,008	16,082	16,082	16,082
100.1300.51.2400	RETIREMENT CONTRIBUTIONS	25,983	15,000	36,695	36,695	36,695
100.1300.51.2700	WORKERS COMPENSATION	504	800	1,041	1,041	1,041
	PERSONAL SERVICES AND EMPLOYEE BENEFITS	162,680	215,424	272,187	272,187	272,187
PURCHASED/CONTRACTED SERVICES						
100.1300.52.1000	PROFESSIONAL/TECHNICAL SERVICES	151	10,000	20,000	20,000	20,000
100.1300.52.2200	REPAIRS AND MAINTENANCE	513	500	500	500	500
100.1300.52.2300	RENTALS	8,143	12,000	12,000	12,000	12,000
100.1300.52.3100	INSURANCE		3,000	1,500	1,500	1,500
100.1300.52.3200	COMMUNICATIONS	628	1,600	1,000	1,000	1,000
100.1300.52.3300	ADVERTISING	677		500	500	500
100.1300.52.3500	TRAVEL	1,036	6,000	3,500	3,500	3,500
100.1300.52.3600	DUES AND FEES	7,771	12,250	10,000	10,000	10,000
100.1300.52.3700	EDUCATION AND TRAINING	846	5,000	2,000	2,000	2,000
100.1300.53.1600	SMALL EQUIPMENT		1,500	1,500	1,500	1,500
	PURCHASED/CONTRACTED SERVICES	19,765	51,850	52,500	52,500	52,500
SUPPLIES						
100.1300.53.1100	GENERAL SUPPLIES AND MATERIALS	531	1,000	750	750	750
100.1300.53.1270	MOTOR FUEL	138	500	500	500	500
	SUPPLIES	669	1,500	1,250	1,250	1,250
	Totals for dept 1300 - EXECUTIVE	183,114	268,774	325,937	325,937	325,937
Dept 1400 - ELECTIONS						
PURCHASED/CONTRACTED SERVICES						
100.1400.52.1000	PROFESSIONAL/TECHNICAL SERVICES		11,000			

Calculations as of 09/30/2025

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APPROPRIATIONS						
Dept 1400 - ELECTIONS						
PURCHASED/CONTRACTED SERVICES						
100.1400.52.3300	ADVERTISING		850	850	850	850
100.1400.52.3400	PRINTING		750	750	750	750
	PURCHASED/CONTRACTED SERVICES		12,600	1,600	1,600	1,600
SUPPLIES						
100.1400.53.1100	GENERAL SUPPLIES AND MATERIALS	58				
	SUPPLIES	58				
OTHER COSTS						
100.1400.57.1000	INTERGOVERNMENTAL		22,000	25,000	25,000	25,000
	OTHER COSTS		22,000	25,000	25,000	25,000
	Totals for dept 1400 - ELECTIONS	58	34,600	26,600	26,600	26,600
Dept 1500 - GENERAL ADMINISTRATION						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
100.1500.51.1100	SALARIES AND WAGES	223,736	283,122	363,630	363,630	363,630
100.1500.51.1300	OVERTIME	1,613	2,500	2,500	2,500	2,500
100.1500.51.2100	GROUP INSURANCE	49,546	51,548	116,224	116,224	116,224
100.1500.51.2200	PAYROLL TAXES	16,571	21,659	27,091	27,091	27,091
100.1500.51.2400	RETIREMENT CONTRIBUTIONS	42,060	39,473	64,984	64,984	64,984
100.1500.51.2700	WORKERS COMPENSATION	945	1,500	1,946	1,946	1,946
	PERSONAL SERVICES AND EMPLOYEE BENEFITS	334,471	399,802	576,375	576,375	576,375
PURCHASED/CONTRACTED SERVICES						
100.1500.52.1000	PROFESSIONAL/TECHNICAL SERVICES	315,034	500,000	500,000	500,000	500,000
100.1500.52.2000	PURCHASED PROPERTY SERVICES	165	1,500	1,500	1,500	1,500
100.1500.52.2200	REPAIRS AND MAINTENANCE	1,735	27,160	10,000	10,000	10,000
100.1500.52.2300	RENTALS	7,409	8,000	8,000	8,000	8,000
100.1500.52.3100	INSURANCE	1,332	7,257	7,000	7,000	7,000
100.1500.52.3200	COMMUNICATIONS	11,458	9,000	17,000	17,000	17,000
100.1500.52.3210	POSTAGE	14,751	15,000	20,000	20,000	20,000
100.1500.52.3300	ADVERTISING	402	2,000	1,500	1,500	1,500
100.1500.52.3400	PRINTING		250	250	250	250
100.1500.52.3500	TRAVEL	3,864	5,000	5,000	5,000	5,000
100.1500.52.3600	DUES AND FEES	4,653	13,500	13,500	13,500	13,500
100.1500.52.3700	EDUCATION AND TRAINING	1,746	5,000	5,000	5,000	5,000
100.1500.52.3940	BANKING SERVICES	6,451	11,000	11,000	11,000	11,000
100.1500.53.1600	SMALL EQUIPMENT	3,770	8,000	5,000	5,000	5,000
	PURCHASED/CONTRACTED SERVICES	372,770	612,667	604,750	604,750	604,750
SUPPLIES						
100.1500.53.1100	GENERAL SUPPLIES AND MATERIALS	16,207	15,000	18,000	18,000	18,000
100.1500.53.1210	WATER/SEWER	2,444	3,500	3,600	3,600	3,600
100.1500.53.1220	NATURAL GAS	1,950	2,500	3,500	3,500	3,500
100.1500.53.1230	ELECTRICITY	12,074	15,600	18,500	18,500	18,500
100.1500.53.1270	MOTOR FUEL	(1)				
	SUPPLIES	32,674	36,600	43,600	43,600	43,600
CAPITAL OUTLAYS						
100.1500.54.9900	CAPITAL OUTLAYS	235	23,193			
	CAPITAL OUTLAYS	235	23,193			
	Totals for dept 1500 - GENERAL ADMINISTRATION	740,150	1,072,262	1,224,725	1,224,725	

BUDGET REPORT FOR CITY OF DAHLONEGA  
 Fund: 100 GENERAL FUND

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 09/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET
<b>APPROPRIATIONS</b>						
Dept 2650 - MUNICIPAL COURT						
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS</b>						
100.2650.51.1100	SALARIES AND WAGES	60,005	95,940	98,781	98,781	98,781
100.2650.51.1300	OVERTIME		500	500	500	500
100.2650.51.2100	GROUP INSURANCE	23,184	24,535	47,633	47,633	47,633
100.2650.51.2200	FICA CONTRIBUTIONS	4,206	7,340	7,360	7,360	7,360
100.2650.51.2400	RETIREMENT CONTRIBUTIONS	7,459	7,000	11,524	11,524	11,524
100.2650.51.2700	WORKERS COMPENSATION	126	200	260	260	260
	<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS</b>	<b>94,980</b>	<b>135,515</b>	<b>166,058</b>	<b>166,058</b>	<b>166,058</b>
<b>PURCHASED/CONTRACTED SERVICES</b>						
100.2650.52.1000	PROFESSIONAL/TECHNICAL SERVICES	14,656	165,000	165,000	165,000	165,000
100.2650.52.3100	INSURANCE		1,839	1,500	1,500	1,500
100.2650.52.3200	COMMUNICATIONS	64	500			
100.2650.52.3300	ADVERTISING		200			
100.2650.52.3500	TRAVEL	150	150	150	150	150
100.2650.52.3600	DUES AND FEES		150	150	150	150
100.2650.52.3700	EDUCATION AND TRAINING	259	500	500	500	500
100.2650.53.1600	SMALL EQUIPMENT		900			
	<b>PURCHASED/CONTRACTED SERVICES</b>	<b>15,129</b>	<b>169,239</b>	<b>167,300</b>	<b>167,300</b>	<b>167,300</b>
<b>SUPPLIES</b>						
100.2650.53.1100	GENERAL SUPPLIES AND MATERIALS	1,405	750	1,500	1,500	1,500
	<b>SUPPLIES</b>	<b>1,405</b>	<b>750</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
	<b>Totals for dept 2650 - MUNICIPAL COURT</b>	<b>111,514</b>	<b>305,504</b>	<b>334,858</b>	<b>334,858</b>	<b>334,858</b>
Dept 3200 - POLICE						
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS</b>						
100.3200.51.1100	SALARIES AND WAGES	326,024	463,516	507,146	507,146	507,146
	FOOTNOTE AMOUNTS:			120,000	120,000	120,000
	REQUEST TWO (2) ADDITIONAL SWORN POSITIONS AND TWO PROMOTIONS OF SUPERVISORS			4,800	4,800	4,800
	FOOTNOTE AMOUNTS:					
	SUPERVISOR POSITION 10% X2			124,800	124,800	124,800
	GL # FOOTNOTE TOTAL:			20,000	20,000	20,000
100.3200.51.1300	OVERTIME	7,571	15,000			
	OVERTIME FOR STAFF DUE TO FLSA					
100.3200.51.2100	GROUP INSURANCE	74,618	83,403	146,436	146,436	146,436
100.3200.51.2200	FICA CONTRIBUTIONS	24,425	35,459	37,783	37,783	37,783
100.3200.51.2400	RETIREMENT CONTRIBUTIONS	14,548	13,653	22,477	22,477	22,477
100.3200.51.2700	WORKERS COMPENSATION	4,411	7,000	9,087	9,087	9,087
	<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS</b>	<b>451,597</b>	<b>618,031</b>	<b>742,929</b>	<b>742,929</b>	<b>742,929</b>
<b>PURCHASED/CONTRACTED SERVICES</b>						
100.3200.52.1000	PROFESSIONAL/TECHNICAL SERVICES	10,250	31,500	31,500	31,500	31,500
100.3200.52.2200	REPAIRS AND MAINTENANCE	7,090	9,000	20,000	20,000	20,000
	INCREASED FOR ADDITIONAL OFFICERS ADDED TO STAFF					
100.3200.52.2300	RENTALS	49,899	161,553	216,611	216,611	216,611
	TWO (2) FLEET 3 FOR ADDITIONAL VEHICLES \$9400					
	TWO (2) BODY CAMERAS AND TASERS \$3658					
	TWO (2) ADDITIONAL MARKED UNITS \$36000					
	TWO (2) ADDITIONAL FLOCK CAMERAS \$6000					
100.3200.52.3100	INSURANCE	370	10,306			
100.3200.52.3200	COMMUNICATIONS	5,531	8,500	10,000	10,000	10,000
100.3200.52.3300	ADVERTISING		600	600	600	600
100.3200.52.3500	TRAVEL	4,290	8,000	8,500	8,500	8,500
	IACP CONFERENCE IN ORLANDO FL					

BUDGET REPORT FOR CITY OF DAHLONEGA  
 Fund: 100 GENERAL FUND

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 09/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET
<b>APPROPRIATIONS</b>						
Dept 3200 - POLICE						
<b>PURCHASED/CONTRACTED SERVICES</b>						
100.3200.52.3600	DUES AND FEES	1,925	5,000	5,000	5,000	5,000
100.3200.52.3700	EDUCATION AND TRAINING	(250)	12,000	15,000	15,000	15,000
ADDITION FUNDS FRO ADDED STAFF						
100.3200.53.1600	SMALL EQUIPMENT	13,255	50,000	55,000	55,000	55,000
PURCHASED/CONTRACTED SERVICES						
		92,360	296,459	362,211	362,211	362,211
<b>SUPPLIES</b>						
100.3200.53.1100	GENERAL SUPPLIES AND MATERIALS	16,979	37,000	38,000	38,000	38,000
100.3200.53.1230	ELECTRICITY	1,362	2,800	2,800	2,800	2,800
100.3200.53.1270	MOTOR FUEL	16,522	13,750	25,000	25,000	25,000
SUPPLIES						
		34,863	53,550	65,800	65,800	65,800
<b>CAPITAL OUTLAYS</b>						
100.3200.54.9900	CAPITAL OUTLAYS	31,505		31,505	31,505	31,505
CAPITAL OUTLAYS						
		31,505		31,505	31,505	31,505
<b>OTHER COSTS</b>						
100.3200.57.1000	INTERGOVERNMENTAL		62,000	62,000	62,000	62,000
OTHER COSTS						
			62,000	62,000	62,000	62,000
Totals for dept 3200 - POLICE						
		610,325	1,030,040	1,264,445	1,264,445	1,264,445
Dept 4100 - PUBLIC WORKS ADMINISTRATION						
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS</b>						
100.4100.51.1100	SALARIES AND WAGES	107,559	161,160	107,702	107,702	107,702
FOOTNOTE AMOUNTS:						
	FY25 ANTICIPATED \$144K + 3% COLA + 7% PERF			160,000	160,000	160,000
FOOTNOTE AMOUNTS:						
	1 FTE			55,000	55,000	55,000
GL # FOOTNOTE TOTAL:						
				215,000	215,000	215,000
100.4100.51.1300	OVERTIME	5,368	6,000	8,000	8,000	8,000
100.4100.51.2100	GROUP INSURANCE	10,666	13,772	18,656	18,656	18,656
FOOTNOTE AMOUNTS:						
	ADJUSTED FOR 1 NEW FTE			26,000	26,000	26,000
100.4100.51.2200	FICA CONTRIBUTIONS	8,548	12,329	8,024	8,024	8,024
FOOTNOTE AMOUNTS:						
	ADJUST FOR 1 NEW FTE			18,000	18,000	18,000
100.4100.51.2400	RETIREMENT CONTRIBUTIONS	1,598	1,500	2,470	2,470	2,470
FOOTNOTE AMOUNTS:						
	ADJUSTED FOR 1 FTE			2,300	2,300	2,300
100.4100.51.2700	WORKERS COMPENSATION	2,017	3,200	415,502	415,502	415,502
FOOTNOTE AMOUNTS:						
	ADJUSTED FOR 1 FTE			3,800	3,800	3,800
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
		135,756	197,961	560,354	560,354	560,354
<b>PURCHASED/CONTRACTED SERVICES</b>						
100.4100.52.1000	PROFESSIONAL/TECHNICAL SERVICES	6,945	21,500	21,500	21,500	21,500
FOOTNOTE AMOUNTS:						
	ON CALL DESIGN			20,000		
FOOTNOTE AMOUNTS:						
	TRUCK WASH			1,500		
GL # FOOTNOTE TOTAL:						
				21,500		
100.4100.52.2200	REPAIRS AND MAINTENANCE	3,960	2,000	5,000	5,000	
100.4100.52.2300	RENTALS	12,001		31,000	31,000	
FOOTNOTE AMOUNTS:						
				31,000		

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 09/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET
<b>APPROPRIATIONS</b>						
Dept 4100 - PUBLIC WORKS ADMINISTRATION						
<b>PURCHASED/CONTRACTED SERVICES</b>						
ENTERPRISE LEASE						
100.4100.52.3100	INSURANCE		1,500			
100.4100.52.3200	COMMUNICATIONS	2,362	2,500	3,000	3,000	3,000
100.4100.52.3300	ADVERTISING		500	500	500	500
100.4100.52.3400	PRINTING		1,200			
100.4100.52.3500	TRAVEL		500	500	500	500
100.4100.52.3600	DUES AND FEES	79	1,000	500	500	500
100.4100.52.3700	EDUCATION AND TRAINING	95	1,000	1,000	1,000	1,000
100.4100.53.1600	SMALL EQUIPMENT	1,749	2,500	4,000	4,000	4,000
FOOTNOTE AMOUNTS:				4,000		
COMPUTER EQUIPMENT INCL. FOR 1 FTE						
<b>PURCHASED/CONTRACTED SERVICES</b>		<b>27,191</b>	<b>34,200</b>	<b>67,000</b>	<b>67,000</b>	<b>67,000</b>
<b>SUPPLIES</b>						
100.4100.53.1100	GENERAL SUPPLIES AND MATERIALS	2,345	3,000	4,000	4,000	4,000
100.4100.53.1270	MOTOR FUEL	407	2,000	1,000	1,000	1,000
100.4100.53.1650	SAFETY SUPPLIES	512	1,000	1,000	1,000	1,000
<b>SUPPLIES</b>		<b>3,264</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
<b>Totals for dept 4100 - PUBLIC WORKS ADMINISTRATION</b>		<b>166,211</b>	<b>238,161</b>	<b>633,354</b>	<b>633,354</b>	<b>633,354</b>
Dept 4200 - STREETS						
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS</b>						
100.4200.51.1100	SALARIES AND WAGES	428,722	666,419	748,777	748,777	748,777
FOOTNOTE AMOUNTS:				733,000	733,000	733,000
2024 BUDGET + 3% COLA + 7% PERFORMANCE						
100.4200.51.1300	OVERTIME	24,715	25,000	40,000	40,000	40,000
FOOTNOTE AMOUNTS:				40	40	40
NEED EMPLOYEES TO WORK ALL WEEKEND FOR EVENTS AROUND TOWN, CLEANING,						
100.4200.51.2100	GROUP INSURANCE	164,155	217,458	293,591	293,591	293,591
100.4200.51.2200	FICA CONTRIBUTIONS	32,230	48,178	55,784	55,784	55,784
100.4200.51.2400	RETIREMENT CONTRIBUTIONS	33,252	31,206	51,374	51,374	51,374
100.4200.51.2700	WORKERS COMPENSATION	18,906	30,000	38,947	38,947	38,947
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS</b>		<b>701,980</b>	<b>1,018,261</b>	<b>1,228,473</b>	<b>1,228,473</b>	<b>1,228,473</b>
<b>PURCHASED/CONTRACTED SERVICES</b>						
100.4200.52.1000	PROFESSIONAL/TECHNICAL SERVICES	13,418	89,000	89,000	89,000	89,000
FOOTNOTE AMOUNTS:				15,000		
TREE WORK						
FOOTNOTE AMOUNTS:				40,000		
ASPHALT REPAIRS/UPGRADES						
FOOTNOTE AMOUNTS:				4,000		
TRUCK WASH						
FOOTNOTE AMOUNTS:				30,000		
GENERAL/MISCELLANEOUS						
GL # FOOTNOTE TOTAL:				89,000		
100.4200.52.2200	REPAIRS AND MAINTENANCE	33,313	35,000	40,000	40,000	40,000
100.4200.52.2300	RENTALS	84,700	15,000	150,000	150,000	150,000
100.4200.52.3100	INSURANCE	378	8,000	8,000	8,000	8,000
100.4200.52.3200	COMMUNICATIONS	2,425	5,000	5,000	5,000	5,000
100.4200.52.3300	ADVERTISING	509	3,000	3,000	3,000	3,000
100.4200.52.3500	TRAVEL		1,000	2,000	2,000	2,000
100.4200.52.3700	EDUCATION AND TRAINING		10,000	12,000	12,000	
FOOTNOTE AMOUNTS:				12		
<b>CDLS</b>						

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 09/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET
APPROPRIATIONS						
Dept 4200 - STREETS						
PURCHASED/CONTRACTED SERVICES						
100.4200.52.3930	DISPOSAL SERVICES		15,000	15,000	15,000	15,000
	FOOTNOTE AMOUNTS:			15,000		
	ROLL OFF CONTAINERS					
100.4200.52.3950	TRAFFIC SIGNAL SERVICES		1,200	2,000	2,000	2,000
100.4200.53.1600	SMALL EQUIPMENT	6,657	20,000	20,000	20,000	20,000
	PURCHASED/CONTRACTED SERVICES	141,400	202,200	346,000	346,000	346,000
SUPPLIES						
100.4200.53.1100	GENERAL SUPPLIES AND MATERIALS	99,963	98,000	115,000	115,000	115,000
	FOOTNOTE AMOUNTS:			115,000		
	GENERAL/MISCELLANEOUS					
100.4200.53.1230	ELECTRICITY	52,771	65,000	65,000	65,000	65,000
100.4200.53.1270	MOTOR FUEL	19,042	35,000	40,000	40,000	40,000
100.4200.53.1650	SAFETY SUPPLIES	5,075	25,000	10,000	10,000	10,000
	SUPPLIES	176,851	223,000	230,000	230,000	230,000
CAPITAL OUTLAYS						
100.4200.54.9900	CAPITAL OUTLAYS	8,489	10,000			
	ZERO TURN MOWER					
	KUBOTA M5 W/SIDEARM					
	SVL 95 SKID STEER W/MULCHING HEAD					
	BUSH HOG STYLE MOWER					
	CAPITAL OUTLAYS	8,489	10,000			
	Totals for dept 4200 - STREETS	1,028,720	1,453,461	1,804,473	1,804,473	1,804,473
Dept 4900 - MAINTENANCE AND SHOP						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
100.4900.51.1100	SALARIES AND WAGES	29,092	40,492	44,205	44,205	44,205
	FOOTNOTE AMOUNTS:			44,000	44,000	44,000
	FY25 + 3% COLA +7% PERFORMANCE					
100.4900.51.1300	OVERTIME	871	6,000	1,000	1,000	1,000
100.4900.51.2100	GROUP INSURANCE	9,425	12,153	16,549	16,549	16,549
100.4900.51.2200	FICA CONTRIBUTIONS	2,228	3,098	3,294	3,294	3,294
100.4900.51.2400	RETIREMENT CONTRIBUTIONS	2,664	2,500	4,116	4,116	4,116
100.4900.51.2700	WORKERS COMPENSATION	2,206	3,500	4,545	4,545	4,545
	PERSONAL SERVICES AND EMPLOYEE BENEFITS	46,486	67,743	73,709	73,709	73,709
PURCHASED/CONTRACTED SERVICES						
100.4900.52.1000	PROFESSIONAL/TECHNICAL SERVICES	431	2,000	2,000	2,000	2,000
100.4900.52.2200	REPAIRS AND MAINTENANCE	583	1,000	1,000	1,000	1,000
100.4900.52.3100	INSURANCE	596	1,500			
100.4900.52.3200	COMMUNICATIONS	308	500	500	500	500
100.4900.52.3930	DISPOSAL SERVICES	830	1,000	1,500	1,500	1,500
100.4900.53.1600	SMALL EQUIPMENT		3,000	2,000	2,000	2,000
	PURCHASED/CONTRACTED SERVICES	2,748	9,000	7,000	7,000	7,000
SUPPLIES						
100.4900.53.1100	GENERAL SUPPLIES AND MATERIALS	9,591	14,000	14,000	14,000	14,000
100.4900.53.1210	WATER/SEWER	3,084	5,000	5,000	5,000	5,000
100.4900.53.1220	NATURAL GAS	812	2,000	1,500	1,500	1,500
100.4900.53.1230	ELECTRICITY	3,712	5,000	5,000	5,000	5,000
100.4900.53.1270	MOTOR FUEL	381	2,000	1,200	1,200	1,200
100.4900.53.1650	SAFETY SUPPLIES	729	1,000	1,000	1,000	1,000

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 09/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET
<b>APPROPRIATIONS</b>						
Dept 4900 - MAINTENANCE AND SHOP						
<b>SUPPLIES</b>						
	SUPPLIES	18,309	29,000	27,700	27,700	27,700
Totals for dept 4900 - MAINTENANCE AND SHOP		67,543	105,743	108,409	108,409	108,409
Dept 4950 - CEMETERY						
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS</b>						
100.4950.51.1100	SALARIES AND WAGES	25,276	33,486	36,471	36,471	36,471
	FOOTNOTE AMOUNTS:			36,900	36,900	36,900
	2024-2025 BUDGET + 3% COLA + 7% PERFORMANCE					
100.4950.51.1300	OVERTIME	737	2,500	1,500	1,500	1,500
100.4950.51.2100	GROUP INSURANCE	9,405	12,130	16,514	16,514	16,514
100.4950.51.2200	FICA CONTRIBUTIONS	1,910	2,562	2,717	2,717	2,717
100.4950.51.2400	RETIREMENT CONTRIBUTIONS	3,410	3,200	5,269	5,269	5,269
100.4950.51.2700	WORKERS COMPENSATION	945	1,500	1,947	1,947	1,947
PERSONAL SERVICES AND EMPLOYEE BENEFITS		41,683	55,378	64,418	64,418	64,418
<b>PURCHASED/CONTRACTED SERVICES</b>						
100.4950.52.1000	PROFESSIONAL/TECHNICAL SERVICES	4,113	2,000	30,000	30,000	30,000
	FOOTNOTE AMOUNTS:			20,000		
	TREE TRIMMING					
	FOOTNOTE AMOUNTS:			10,000		
	STONE REPAIR					
	GL # FOOTNOTE TOTAL:			30,000		
100.4950.52.2200	REPAIRS AND MAINTENANCE	2,711	5,000	5,000	5,000	5,000
100.4950.52.3600	DUES AND FEES	400	1,500	500	500	500
100.4950.53.1600	SMALL EQUIPMENT		3,000	3,000	3,000	3,000
PURCHASED/CONTRACTED SERVICES		7,224	11,500	38,500	38,500	38,500
<b>SUPPLIES</b>						
100.4950.53.1100	GENERAL SUPPLIES AND MATERIALS	3,034	5,000	9,000	6,000	6,000
100.4950.53.1210	WATER/SEWER	1,582	2,500	2,500	2,500	2,500
100.4950.53.1230	ELECTRICITY	1,021	1,500	1,500	1,500	1,500
100.4950.53.1650	SAFETY SUPPLIES		500	500	500	500
SUPPLIES		5,637	9,500	13,500	10,500	10,500
Totals for dept 4950 - CEMETERY		54,544	76,378	116,418	113,418	113,418
Dept 6200 - PARKS						
<b>PURCHASED/CONTRACTED SERVICES</b>						
100.6200.52.1000	PROFESSIONAL/TECHNICAL SERVICES	1,305	28,000	36,000	24,000	24,000
	FOOTNOTE AMOUNTS:			15,000		
	TREE TRIMMING					
	FOOTNOTE AMOUNTS:			4,000		
	GENERAL/MISCELLANEOUS					
	FOOTNOTE AMOUNTS:			4,000		
	PRESSURE WASHING					
	FOOTNOTE AMOUNTS:			1,000		
	LAWN CARE					
	FOOTNOTE AMOUNTS:			12,000		
	TREE STUDY IF NOT COMPLETED IN 2024/2025					
	GL # FOOTNOTE TOTAL:			36,000		
100.6200.52.2200	REPAIRS AND MAINTENANCE	3,204	8,000	10,000	10,000	10,000
100.6200.52.2300	RENTALS		1,000	2,000	2,000	
100.6200.52.3200	COMMUNICATIONS	1,032		1,600	1,600	
100.6200.53.1600	SMALL EQUIPMENT		5,000	2,000	2,000	

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 09/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET
APPROPRIATIONS						
Dept 6200 - PARKS						
PURCHASED/CONTRACTED SERVICES						
	PURCHASED/CONTRACTED SERVICES	5,541	42,000	51,600	39,600	39,600
SUPPLIES						
100.6200.53.1100	GENERAL SUPPLIES AND MATERIALS	14,788	50,000	53,000	53,000	53,000
	FOOTNOTE AMOUNTS:			10,000		
	MULCH					
	FOOTNOTE AMOUNTS:			5,000		
	CONNER GARDEN					
	FOOTNOTE AMOUNTS:			8,000		
	CITY PARK REPAIRS					
	FOOTNOTE AMOUNTS:			15,000		
	SOD/GRASS/SEED ETC...					
	FOOTNOTE AMOUNTS:			15,000		
	GENERAL/MISCELLANEOUS					
	GL # FOOTNOTE TOTAL:			53,000		
100.6200.53.1210	WATER/SEWER	4,739		7,200	7,200	7,200
100.6200.53.1230	ELECTRICITY	4,741	5,000	7,200	7,200	7,200
	SUPPLIES	24,268	55,000	67,400	67,400	67,400
Totals for dept 6200 - PARKS		29,809	97,000	119,000	107,000	107,000
Dept 7400 - COMMUNITY DEVELOPMENT						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
100.7400.51.1100	SALARIES AND WAGES	40,711	57,494	131,331	131,331	131,331
100.7400.51.2100	GROUP INSURANCE	7,104	9,092	25,000	25,000	25,000
100.7400.51.2200	FICA CONTRIBUTIONS	3,021	4,399	10,047	10,047	10,047
100.7400.51.2400	RETIREMENT CONTRIBUTIONS	12,729	11,946	22,000	22,000	22,000
100.7400.51.2700	WORKERS COMPENSATION	4,302	6,826	10,000	10,000	10,000
	PERSONAL SERVICES AND EMPLOYEE BENEFITS	67,867	89,757	198,378	198,378	198,378
PURCHASED/CONTRACTED SERVICES						
100.7400.52.1000	PROFESSIONAL/TECHNICAL SERVICES	200,413	379,170	120,000	120,000	120,000
100.7400.52.2200	REPAIRS AND MAINTENANCE		2,800	2,800	2,800	2,800
100.7400.52.2300	RENTALS		1,500	1,500	1,500	1,500
100.7400.52.3100	INSURANCE		1,500	1,500	1,500	1,500
100.7400.52.3200	COMMUNICATIONS	369	1,400	1,200	1,200	1,200
100.7400.52.3300	ADVERTISING	832	1,000	1,000	1,000	1,000
100.7400.52.3500	TRAVEL	1,020	1,000	2,000	2,000	2,000
100.7400.52.3600	DUES AND FEES	182	1,500	1,500	1,500	1,500
100.7400.52.3700	EDUCATION AND TRAINING	(440)	1,500	1,500	1,500	1,500
100.7400.53.1600	SMALL EQUIPMENT		1,000	1,000	1,000	1,000
	PURCHASED/CONTRACTED SERVICES	202,376	392,370	134,000	134,000	134,000
SUPPLIES						
100.7400.53.1100	GENERAL SUPPLIES AND MATERIALS	2,344	3,500	3,500	3,500	3,500
100.7400.53.1270	MOTOR FUEL	99	2,200	1,000	1,000	1,000
100.7400.53.1650	SAFETY SUPPLIES	77	250	250	250	250
	SUPPLIES	2,520	5,950	4,750	4,750	4,750
Totals for dept 7400 - COMMUNITY DEVELOPMENT		272,763	488,077	337,128	337,128	337,128
TOTAL APPROPRIATIONS		4,325,490	6,696,056	7,962,240	7,947,240	7,947,240
NET OF REVENUES/APPROPRIATIONS - FUND 100		985,890				

BUDGET REPORT FOR CITY OF DAHLONEGA  
Fund: 100 GENERAL FUND

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 09/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET
	BEGINNING FUND BALANCE	4,541,681	4,541,681	5,527,571	5,527,571	5,527,571
	ENDING FUND BALANCE	5,527,571	4,541,681	5,527,571	5,527,571	5,527,571

## **Fund 230**

### **Overview**

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

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

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

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

### **FY26 Budget**

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

### **Supporting Documents**

Budget Printout

Calculations as of 09/30/2025						
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 09/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET
<b>ESTIMATED REVENUES</b>						
Dept 0000 - NON DEPARTMENTAL						
<b>CHARGES FOR SERVICES</b>						
230.0000.34.5410	PARKING CHARGES	832	1,500	1,500	1,500	1,500
	CHARGES FOR SERVICES	832	1,500	1,500	1,500	1,500
<b>INVESTMENT INCOME</b>						
230.0000.36.1000	INTEREST REVENUES	5,951	8,000	8,900	8,900	8,900
	INVESTMENT INCOME	5,951	8,000	8,900	8,900	8,900
<b>CONTRIBUTIONS AND DONATIONS</b>						
230.0000.37.1000	CONTRIBUTIONS - PRIVATE SOURCES	4,000	1,500	4,000	4,000	4,000
	CONTRIBUTIONS AND DONATIONS	4,000	1,500	4,000	4,000	4,000
<b>MISCELLANEOUS REVENUE</b>						
230.0000.38.1000	MISCELLANEOUS REVENUES	10,800	14,400	14,400	14,400	14,400
230.0000.38.9000	MISCELLANEOUS REVENUES	920	1,500	1,500	1,500	1,500
	MISCELLANEOUS REVENUE	11,720	15,900	15,900	15,900	15,900
<b>OTHER FINANCING SOURCES</b>						
230.0000.39.1100	TRANSFERS IN - GENERAL FUND	37,500	50,000			
230.0000.39.1275	TRANSFERS IN - HOTEL/MOTEL TAX	65,475	87,300	87,300	87,300	87,300
230.0000.39.9100	APPROPRIATED FUND BALANCE		166,922	229,567	229,567	229,567
	OTHER FINANCING SOURCES	102,975	304,222	316,867	316,867	316,867
	Totals for dept 0000 - NON DEPARTMENTAL	125,478	331,122	347,167	347,167	347,167
	<b>TOTAL ESTIMATED REVENUES</b>	125,478	331,122	347,167	347,167	347,167
<b>APPROPRIATIONS</b>						
Dept 7510 - DDA ADMINISTRATION						
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS</b>						
230.7510.51.1100	SALARIES AND WAGES	54,924	67,966	87,967	87,967	87,967
230.7510.51.1300	OVERTIME		500			
230.7510.51.2100	GROUP INSURANCE	9,538	12,318	16,734	16,734	16,734
230.7510.51.2200	FICA CONTRIBUTIONS	4,121	5,200	6,554	6,554	6,554
230.7510.51.2400	RETIREMENT CONTRIBUTIONS			3,067	3,067	3,067
230.7510.51.2700	WORKERS COMPENSATION	1,575	2,500	32,445	32,445	32,445
	PERSONAL SERVICES AND EMPLOYEE BENEFITS	70,158	88,484	146,767	146,767	146,767
<b>PURCHASED/CONTRACTED SERVICES</b>						
230.7510.52.1000	PROFESSIONAL/TECHNICAL SERVICES	6,506	10,000	10,000	10,000	10,000
230.7510.52.2000	PURCHASED PROPERTY SERVICES	640				
230.7510.52.2200	REPAIRS AND MAINTENANCE	322	500	500	500	500
230.7510.52.2300	RENTALS	6,026	7,700	9,500	9,500	9,500
230.7510.52.3100	INSURANCE	2,223		4,000	4,000	4,000
230.7510.52.3200	COMMUNICATIONS	3,662	11,000	5,600	5,600	5,600
230.7510.52.3210	POSTAGE	1,500		1,500	1,500	1,500
230.7510.52.3300	ADVERTISING	2,975	1,000	3,500	3,500	3,500
230.7510.52.3400	PRINTING		2,000			
230.7510.52.3500	TRAVEL	201	700	700	700	700
230.7510.52.3600	DUES AND FEES	625	3,500	3,500	3,500	3,500
230.7510.52.3700	EDUCATION AND TRAINING	1,200	1,000	1,200	1,200	1,200
230.7510.53.1600	SMALL EQUIPMENT		350	350	350	350
	PURCHASED/CONTRACTED SERVICES	25,880	37,750	40,350	40,350	
<b>SUPPLIES</b>						
230.7510.53.1100	GENERAL SUPPLIES AND MATERIALS	796	10,000	1,500	1,500	1,500

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

		Calculations as of 09/30/2025				
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 09/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET
<b>APPROPRIATIONS</b>						
Dept 7510 - DDA ADMINISTRATION						
<b>SUPPLIES</b>						
230.7510.53.1210	WATER/SEWER	1,028	1,500	1,500	1,500	1,500
230.7510.53.1230	ELECTRICITY	7,220	9,500	9,500	9,500	9,500
230.7510.53.1700	OTHER SUPPLIES		500	500	500	500
	<b>SUPPLIES</b>	<b>9,044</b>	<b>21,500</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>
Totals for dept 7510 - DDA ADMINISTRATION		105,082	147,734	200,117	200,117	200,117
Dept 7540 - TOURISM						
<b>PURCHASED/CONTRACTED SERVICES</b>						
230.7540.52.1000	PROFESSIONAL/TECHNICAL SERVICES	1,483	20,000	10,000	10,000	10,000
230.7540.52.2300	RENTALS	3,402	2,500	3,500	3,500	3,500
230.7540.52.3300	ADVERTISING		750			
230.7540.52.3400	PRINTING		500			
230.7540.52.3600	DUES AND FEES		200			
230.7540.52.3700	EDUCATION AND TRAINING		500			
230.7540.53.1600	SMALL EQUIPMENT		5,000			
	<b>PURCHASED/CONTRACTED SERVICES</b>	<b>4,885</b>	<b>29,450</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>
<b>SUPPLIES</b>						
230.7540.53.1100	GENERAL SUPPLIES AND MATERIALS		1,000			
230.7540.53.1270	MOTOR FUEL		500			
	<b>SUPPLIES</b>		<b>1,500</b>			
Totals for dept 7540 - TOURISM		4,885	30,950	13,500	13,500	13,500
Dept 7550 - DOWNTOWN DEVELOPMENT						
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS</b>						
230.7550.51.1100	SALARIES AND WAGES	35,917	50,733	52,454	52,454	52,454
230.7550.51.1300	OVERTIME		500			
230.7550.51.2100	GROUP INSURANCE	9,469	12,224	16,618	16,618	16,618
230.7550.51.2200	FICA CONTRIBUTIONS	2,674	3,881	3,908	3,908	3,908
230.7550.51.2700	WORKERS COMPENSATION	252	400	520	520	520
	<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS</b>	<b>48,312</b>	<b>67,738</b>	<b>73,500</b>	<b>73,500</b>	<b>73,500</b>
<b>PURCHASED/CONTRACTED SERVICES</b>						
230.7550.52.1000	PROFESSIONAL/TECHNICAL SERVICES	9,741	40,000	49,200	49,200	49,200
	<b>BANDS AND FIREWORKS PRICE INCREASES</b>					
230.7550.52.3300	ADVERTISING		2,000			
230.7550.52.3400	PRINTING		500			
230.7550.52.3500	TRAVEL		500			
230.7550.52.3600	DUES AND FEES	490	500	500	500	500
230.7550.52.3700	EDUCATION AND TRAINING		500			
	<b>PURCHASED/CONTRACTED SERVICES</b>	<b>10,231</b>	<b>44,000</b>	<b>49,700</b>	<b>49,700</b>	<b>49,700</b>
<b>SUPPLIES</b>						
230.7550.53.1100	GENERAL SUPPLIES AND MATERIALS	3	5,000	150	150	150
230.7550.53.1270	MOTOR FUEL	166	500			
230.7550.53.1780	BEAUTIFICATION SUPPLIES	(14,930)	35,000	10,000	10,000	10,000
230.7550.53.1790	OTHER SUPPLIES - VOLUNTEER APPRECIATION		200	200	200	200
	<b>SUPPLIES</b>	<b>(14,761)</b>	<b>40,700</b>	<b>10,350</b>	<b>10,350</b>	<b>10,350</b>
Totals for dept 7550 - DOWNTOWN DEVELOPMENT		43,782	152,438	133,550	133,550	
<b>TOTAL APPROPRIATIONS</b>		<b>153,749</b>	<b>331,122</b>	<b>347,167</b>	<b>347,167</b>	

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

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 09/30/25	2024-25 ORIGINAL BUDGET	DEPT REQUESTED 2025-26 BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET
NET OF REVENUES/APPROPRIATIONS - FUND 230		(28,271)				
	BEGINNING FUND BALANCE	495,138	495,138	466,867	466,867	466,867
	ENDING FUND BALANCE	466,867	495,138	466,867	466,867	466,867

## **Fund 275**

### **Overview**

The Hotel/Motel Tax Fund is comprised of the proceeds from an 8% lodging tax on hotel/motel and STR rental stays. The city, as a collector of the tax, is “paid” a 3% administration fee which is distributed to the General Fund to off-set the costs of administering the tax program. Under state law, jurisdictions collecting 8% are required to spend the remaining funds in accordance with the statute governing 8% collections. The city must spend 3.5 cents on Tourism, Convention, and Trade by contracting with a true Destination Marketing Organization or a Convention and Visitor’s Bureau. The city currently signs a contract with the local CVB, formerly the Tourism Board. Another 1.5 cents is required to be spent on Tourism Product Development projects which are brick and mortar projects. The balance of proceeds in this fund 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 DDA, Police Department, Parking and the required TPD project(s). Should the council wish to find an additional police officer position in FY26, the funds currently allocated to parking, \$87,300, could be used to fund an additional officer position.

### **FY26 Budget**

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

### **Supporting Documents**

Budget Printout

Revenue Calculations

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

		Calculations as of 09/30/2025				
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 09/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET
ESTIMATED REVENUES						
Dept 0000 - NON DEPARTMENTAL						
HOTEL/MOTEL TAXES						
275.0000.31.4100	HOTEL/MOTEL TAXES	441,575	720,000	720,000	720,000	720,000
	FOOTNOTE AMOUNTS:			720,000	720,000	720,000
	ALT 1 REVENUE FORECAST					
	HOTEL/MOTEL TAXES	441,575	720,000	720,000	720,000	720,000
PENALTIES AND INTEREST						
275.0000.31.9400	PENALTIES & INTEREST - BUSINESS TA		5,000	1,500	1,500	1,500
	PENALTIES AND INTEREST		5,000	1,500	1,500	1,500
INVESTMENT INCOME						
275.0000.36.1000	INTEREST REVENUES	1,830	2,400	2,400	2,400	2,400
	INVESTMENT INCOME	1,830	2,400	2,400	2,400	2,400
Totals for dept 0000 - NON DEPARTMENTAL		443,405	727,400	723,900	723,900	723,900
TOTAL ESTIMATED REVENUES		443,405	727,400	723,900	723,900	723,900
APPROPRIATIONS						
Dept 0000 - NON DEPARTMENTAL						
PURCHASES/CONTRACTED SERVICES						
275.0000.52.1200	TOURISM SERVICES	151,669	305,550	305,550	305,550	305,550
	FOOTNOTE AMOUNTS:			305,550	305,550	305,550
	CVB CONTRACT % OF COLLECTION MODEL					
	PURCHASES/CONTRACTED SERVICES	151,669	305,550	305,550	305,550	305,550
TRANSFERS OUT TO OTHER FUNDS						
275.0000.61.1100	TRANSFERS OUT - GENERAL FUND	87,225	116,300	112,800	112,800	112,800
275.0000.61.1230	TRANSFERS OUT - DDA	65,475	87,300	87,300	87,300	87,300
275.0000.61.1390	TRANSFERS OUT - GEN GOVT CAPT PR	163,688	218,250	218,250	218,250	218,250
	TRANSFERS OUT TO OTHER FUNDS	316,388	421,850	418,350	418,350	418,350
Totals for dept 0000 - NON DEPARTMENTAL		468,057	727,400	723,900	723,900	723,900
TOTAL APPROPRIATIONS		468,057	727,400	723,900	723,900	723,900
NET OF REVENUES/APPROPRIATIONS - FUND 275		(24,652)				
	BEGINNING FUND BALANCE	89,341	89,341	64,689	64,689	64,689
	ENDING FUND BALANCE	64,689	89,341	64,689	64,689	64,689

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

FY25 Actual

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

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

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

## **Fund 320**

### **Overview**

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

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

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

50% water/sewer improvements

25% stormwater

25% roads and bridges

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

6.67% parking facilities

46.66% city hall expansion

16.00% tower radio read meter system

14.68% equalization basin

16.00% vehicle, equipment, materials, maintenance facility

### **FY26 Budget**

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

### **Supporting Documents**

Budget Printout

Revenue Calculations

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 09/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET
<b>ESTIMATED REVENUES</b>						
Dept 0000 - NON DEPARTMENTAL						
GENERAL SALES AND USE TAXES						
320.0000.31.3220	2020 SPLOST (SPECIAL PURPOSE LOST; FOOTNOTE AMOUNTS: 2020 SPLOST SUNSETS MARCH 2026	974,271	1,244,880	744,000	744,000	744,000
320.0000.31.3230	2026 SPLOST (SPECIAL PURPOSE LOST; FOOTNOTE AMOUNTS: 2026 SPLOST BEGINS APRIL 2026			750,000	750,000	750,000
	<b>GENERAL SALES AND USE TAXES</b>	<b>974,271</b>	<b>1,244,880</b>	<b>1,494,000</b>	<b>1,494,000</b>	<b>1,494,000</b>
INTERGOVERNMENTAL REVENUE						
320.0000.33.4300.25301	STATE GRANT - LMIG RESURFACING		83,000			
320.0000.33.4310.25302	STATE GRANT - LMIG OSS		40,000			
320.0000.33.4310.26301	STATE GRANT - LMIG OSS			165,000	165,000	165,000
	<b>INTERGOVERNMENTAL REVENUE</b>		<b>123,000</b>	<b>165,000</b>	<b>165,000</b>	<b>165,000</b>
INVESTMENT INCOME						
320.0000.36.1000	INTEREST REVENUES	16,345	10,000	20,000	20,000	20,000
	<b>INVESTMENT INCOME</b>	<b>16,345</b>	<b>10,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
	<b>Totals for dept 0000 - NON DEPARTMENTAL</b>	<b>990,616</b>	<b>1,377,880</b>	<b>1,679,000</b>	<b>1,679,000</b>	<b>1,679,000</b>
	<b>TOTAL ESTIMATED REVENUES</b>	<b>990,616</b>	<b>1,377,880</b>	<b>1,679,000</b>	<b>1,679,000</b>	<b>1,679,000</b>
<b>APPROPRIATIONS</b>						
Dept 0000 - NON DEPARTMENTAL						
CAPITAL OUTLAYS						
320.0000.54.1000.26304	CAPITAL OUTLAYS - PROPERTY			49,990	49,990	49,990
320.0000.54.1000.26305	CAPITAL OUTLAYS - PROPERTY			349,927	349,927	349,927
320.0000.54.1000.26307	CAPITAL OUTLAYS - PROPERTY			110,133	110,133	110,133
320.0000.54.1000.26308	CAPITAL OUTLAYS - PROPERTY			119,975	119,975	119,975
320.0000.54.1400.24302	CAPITAL OUTLAYS - INFRASTRUCTURE	56,422				
320.0000.54.1400.24303	CAPITAL OUTLAYS - INFRASTRUCTURE	28,514				
320.0000.54.1400.25301	CAPITAL OUTLAYS - INFRASTRUCTURE	134,924	150,000			
320.0000.54.1400.25302	CAPITAL OUTLAYS - INFRASTRUCTURE		44,220			
320.0000.54.1400.25303	CAPITAL OUTLAYS - INFRASTRUCTURE	118,996	250,000			
320.0000.54.1400.26301	CAPITAL OUTLAYS - INFRASTRUCTURE			50,000	50,000	50,000
320.0000.54.1400.26302	CAPITAL OUTLAYS - INFRASTRUCTURE			55,000	55,000	55,000
320.0000.54.1400.26303	CAPITAL OUTLAYS - INFRASTRUCTURE			266,000	266,000	266,000
320.0000.54.2000.26306	CAPITAL OUTLAYS - MACH & EQUIPMEN			119,975	119,975	119,975
	<b>CAPITAL OUTLAYS</b>	<b>338,856</b>	<b>444,220</b>	<b>1,121,000</b>	<b>1,121,000</b>	<b>1,121,000</b>
OTHER FINANCING USES						
320.0000.61.1505	TRANSFERS OUT - WATER AND SEWER FOOTNOTE AMOUNTS: 50% OF 2020 SPLOST	466,830	622,440	372,000	372,000	372,000
320.0000.61.1560	TRANSFERS OUT - STORMWATER FOOTNOTE AMOUNTS: 25% OF 2020 SPLOST	233,415	311,220	186,000	186,000	186,000
	<b>OTHER FINANCING USES</b>	<b>700,245</b>	<b>933,660</b>	<b>558,000</b>	<b>558,000</b>	<b>558,000</b>
	<b>Totals for dept 0000 - NON DEPARTMENTAL</b>	<b>1,039,101</b>	<b>1,377,880</b>	<b>1,679,000</b>	<b>1,679,000</b>	<b>1,679,000</b>
	<b>TOTAL APPROPRIATIONS</b>	<b>1,039,101</b>	<b>1,377,880</b>	<b>1,679,000</b>	<b>1,679,000</b>	<b>1,679,000</b>
	<b>NET OF REVENUES/APPROPRIATIONS - FUND 320</b>	<b>(48,485)</b>				

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 09/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET
	BEGINNING FUND BALANCE	1,521,416	1,521,416	1,472,931	1,472,931	1,472,931
	ENDING FUND BALANCE	1,472,931	1,521,416	1,472,931	1,472,931	1,472,931

**2020 SPLOST COLLECTIONS - CITY OF DAHLONEGA**  
 (April 2020 - March 2026 - City Receives 21%)  
 GL #320.0000.31.3220

2026 SPLOST - City 22.51%

TAX PERIOD	FY2021		FY2022		FY2023		FY2024		FY2025		FY2026	
	DATE RECEIVED	AMOUNT	DATE RECEIVED	AMOUNT	DATE RECEIVED	AMOUNT	DATE RECEIVED	AMOUNT	DATE RECEIVED	AMOUNT	DATE RECEIVED	AMOUNT
OCTOBER	11/30/2020	\$ 79,094.73	11/30/2021	\$ 84,276.23	11/30/2022	\$ 108,227.09	11/30/2023	\$ 118,176.19	11/30/2024	\$ 124,373.46	11/30/2025	\$ 124,000.00
NOVEMBER	12/31/2020	\$ 78,134.25	12/31/2021	\$ 86,956.77	12/31/2022	\$ 106,121.76	12/31/2023	\$ 108,443.31	12/31/2024	\$ 122,221.15	12/31/2025	\$ 124,000.00
DECEMBER	12/31/2021	\$ 84,377.00	12/31/2022	\$ 105,235.48	12/31/2023	\$ 113,862.83	12/31/2024	\$ 121,688.95	12/31/2025	\$ 136,533.41	12/31/2026	\$ 124,000.00
JANUARY	2/28/2021	\$ 75,585.78	2/28/2022	\$ 86,786.18	2/28/2023	\$ 93,733.32	2/28/2024	\$ 99,621.70	2/28/2025	\$ 114,653.72	2/28/2026	\$ 124,000.00
FEBRUARY	3/31/2021	\$ 70,263.48	3/31/2022	\$ 87,963.96	3/31/2023	\$ 92,676.99	3/31/2024	\$ 101,856.43	3/31/2025	\$ 109,836.45	3/31/2026	\$ 124,000.00
MARCH	4/30/2021	\$ 86,587.66	4/30/2022	\$ 106,623.40	4/30/2023	\$ 105,992.07	4/30/2024	\$ 105,194.01	4/30/2025	\$ 122,811.82	4/30/2026	\$ 125,000.00
APRIL	5/31/2021	\$ 88,183.99	5/31/2022	\$ 108,118.26	5/31/2023	\$ 109,727.47	5/31/2024	\$ 112,978.28	5/31/2025	\$ 125,580.87	5/31/2026	\$ 125,000.00
MAY	6/30/2021	\$ 89,737.54	6/30/2022	\$ 102,765.52	6/30/2023	\$ 111,568.81	6/30/2024	\$ 114,050.07	6/30/2025	\$ 122,000.00	6/30/2026	\$ 125,000.00
JUNE	7/31/2021	\$ 87,771.55	7/31/2022	\$ 98,459.42	7/31/2023	\$ 109,089.95	7/31/2024	\$ 108,572.18	7/31/2025	\$ 122,000.00	7/31/2026	\$ 125,000.00
JULY	8/31/2021	\$ 91,758.19	8/31/2022	\$ 102,016.13	8/31/2023	\$ 110,193.68	8/31/2024	\$ 114,733.52	8/31/2025	\$ 122,000.00	8/31/2026	\$ 125,000.00
AUGUST	9/30/2021	\$ 89,624.95	9/30/2022	\$ 103,804.47	9/30/2023	\$ 108,058.65	9/30/2024	\$ 126,255.08	9/30/2025	\$ 122,000.00	9/30/2026	\$ 125,000.00
SEPTEMBER	10/31/2021	\$ 90,483.26	10/31/2022	\$ 104,762.38	10/31/2023	\$ 110,897.96	10/31/2024	\$ 116,080.36	10/31/2025	\$ 124,000.00	10/31/2026	\$ 125,000.00
DIST	12/12/2020	\$ 116.85	12/31/2021	\$ 69.73	12/31/2022	\$ 321.21	12/31/2023	\$ 199.71	12/31/2024	\$ 206.19	12/31/2025	\$ 124,000.00
DIST	7/31/2021	\$ 137.05	7/31/2022	\$ 209.29	7/31/2023	\$ 237.16	7/31/2024	\$ 377.41	7/31/2025	\$ 130.58	7/31/2026	\$ 124,000.00
ACTUAL		\$1,011,855.29		\$1,200,123.24		\$ 1,281,048.87		\$ 1,347,560.12		\$ 1,468,546.64		\$ 1,495,000.00
% CHANGE												
BUDGET		\$763,000	BUDGET	\$ 743,689	BUDGET	\$ 859,560	BUDGET	\$ 1,280,182	BUDGET	\$ 1,395,214	BUDGET	\$ 1,420,250

	Total June21 - May22	Total June22 - May23	Total June23 - May24	Total June25 - May26
\$1,150,650.66	\$1,150,650.66	\$1,150,650.66	\$1,150,650.66	\$1,150,650.66
Less Audit Collection	Less Audit Collection	Less Audit Collection	Less Audit Collection	Less Audit Collection
Annual	Annual	Annual	Annual	Annual
/ 12	/ 12	/ 12	/ 12	/ 12
\$ 95,887.56 Monthly	\$ 104,300.96 Monthly	\$ 109,855.05 Monthly	\$ 121,786.31 Monthly	
+ 3%	+ 3%	+ 3%	+ 3%	
\$ 88,764.18 Projected Monthly	\$ 107,429.99 Projected Monthly	\$ 113,150.70 Projected Monthly	\$ 127,499.90 Projected Monthly	
75400	83333	83333	125000	

NOTES:  
 Legislation effective April 1, 2020 imposing State sales taxes on online purchases.  
 Pandemic began late March 2020.  
 9/30/20 Distribution includes audit collections from large retail business (est \$480,000 Total, \$100,800 City)  
 9/30/2020 County took back audit revenue of \$101,564.76

Allocation	FY2022	FY2023	FY2024	FY2025	FY2026
Roads & Bridges	25% \$ 185,922	\$ 214,890	\$ 320,046	\$ 348,804	\$ 186,000
Stormwater	50% \$ 185,922	\$ 214,890	\$ 320,046	\$ 348,804	\$ 186,000
Water & Sewer System Improv	25% \$ 371,845	\$ 429,780	\$ 640,091	\$ 697,607	\$ 372,000
	\$ 743,689	\$ 859,560	\$ 1,280,182	\$ 1,395,214	\$ 744,000

FY2026 (\$750K)

2026 SPLOST Allocation	750000
Parking	\$ 49,989.60
City Hall Exp	\$ 349,927.22
Twr Radio Mtr	\$ 119,975.09
EQ Basin	\$ 110,133.09
Veh. eq, mat, fl	\$ 119,975.05
7501560	\$ 750,000.00

**SPLOST COLLECTIONS - LUMPKN COUNTY**

THESE AMOUNTS ARE 100% OF COUNTY WIDE COLLECTIONS

TAX PERIOD	FY2018		FY2019		FY2020		FY2021		FY2022		FY2023		FY2024		FY2025		FY2026	
	DATE RECEIVED	AMOUNT																
OCTOBER	11/30/2017	\$298,611.09	11/30/2018	\$333,317.06	11/30/2019	\$321,376.89	11/30/2020	\$379,641.59	11/30/2021	\$448,934.42	11/30/2022	\$515,367.11	11/30/2023	\$562,734.77	11/30/2024	\$622,254.57	11/30/2025	\$650,000.00
NOVEMBER	12/31/2017	\$287,260.67	12/31/2018	\$293,586.72	12/31/2019	\$334,761.86	12/31/2020	\$372,067.88	12/31/2021	\$471,384.64	12/31/2022	\$505,341.71	12/31/2023	\$516,396.73	12/31/2024	\$524,025.48	12/31/2025	\$550,000.00
DECEMBER	12/31/2018	\$303,829.88	12/31/2019	\$302,469.02	12/31/2020	\$348,716.09	12/31/2021	\$401,795.24	12/31/2022	\$442,209.83	12/31/2023	\$478,375.87	12/31/2024	\$490,159.08	12/31/2025	\$500,000.00		
JANUARY	2/28/2018	\$264,664.91	2/28/2019	\$305,620.28	2/28/2020	\$295,260.58	2/28/2021	\$359,932.30	2/28/2022	\$413,267.84	2/28/2023	\$446,349.15	2/28/2024	\$474,389.06	2/28/2025	\$484,922.47	2/28/2026	\$500,000.00
FEBRUARY	3/31/2021	\$252,175.84	3/31/2019	\$279,114.45	3/31/2020	\$264,560.12	3/31/2021	\$334,588.01	3/31/2022	\$418,876.02	3/31/2023	\$441,319.00	3/31/2024	\$485,516.34	3/31/2025	\$523,030.73	3/31/2026	\$550,000.00
MARCH	4/30/2018	\$281,178.76	4/30/2019	\$294,684.27	4/30/2020	\$295,173.97	4/30/2021	\$412,322.17	4/30/2022	\$507,730.49	4/30/2023	\$504,724.12	4/30/2024	\$500,823.84	4/30/2025	\$544,818.18	4/30/2026	\$550,000.00
APRIL	5/31/2018	\$289,561.09	5/31/2019	\$326,007.83	5/31/2020	\$315,209.02	5/31/2021	\$419,923.76	5/31/2022	\$514,848.86	5/31/2023	\$522,511.75	5/31/2024	\$537,991.82	5/31/2025	\$598,004.14	5/31/2026	\$550,000.00
MAY	6/30/2018	\$277,798.11	6/30/2019	\$316,011.79	6/30/2020	\$340,453.31	6/30/2021	\$427,321.62	6/30/2022	\$489,359.85	6/30/2023	\$532,398.16	6/30/2024	\$536,176.15	6/30/2025	\$566,000.00	6/30/2026	\$550,000.00
JUNE	7/31/2018	\$288,521.73	7/31/2019	\$315,433.81	7/31/2020	\$300,192.87	7/31/2021	\$417,949.76	7/31/2022	\$489,044.86	7/31/2023	\$518,476.94	7/31/2024	\$517,010.38	7/31/2025	\$550,000.00	7/31/2026	\$550,000.00
JULY	8/31/2018	\$308,845.67	8/31/2019	\$324,739.18	8/31/2020	\$383,287.77	8/31/2021	\$456,943.78	8/31/2022	\$485,791.11	8/31/2023	\$524,731.83	8/31/2024	\$546,305.11	8/31/2025	\$550,000.00	8/31/2026	\$550,000.00
AUGUST	9/30/2018	\$305,743.35	9/30/2019	\$326,186.94	9/30/2020	\$332,872.61	9/30/2021	\$426,872.47	9/30/2022	\$494,306.89	9/30/2023	\$514,565.02	9/30/2024	\$501,214.68	9/30/2025	\$550,000.00	9/30/2026	\$550,000.00
SEPTEMBER	10/31/2018	\$279,278.50	10/31/2019	\$326,897.87	10/31/2020	\$388,334.15	10/31/2021	\$430,872.67	10/31/2022	\$498,868.48	10/31/2023	\$528,085.50	10/31/2024	\$562,192.21	10/31/2025	\$550,000.00	10/31/2026	\$550,000.00
DIST	12/16/2017	\$ 415.88	12/15/2018	\$ 2,043.23	11/30/2019	\$ 1,045.44	12/12/2020	\$ 591.65	12/31/2021	\$ 332.85	12/31/2022	\$ 1,630.06	12/31/2023	\$ 1,453.22	12/31/2024	\$ 1,453.22	12/31/2025	\$ 1,453.22
DIST	6/16/2018	\$ 1,114.72	6/8/2019	\$ 1,033.22	6/13/2020	\$ 387.21	7/31/2021	\$ 652.64	7/31/2022	\$ 996.64	7/31/2023	\$ 1,129.42	7/31/2024	\$ 1,321.00	7/31/2025	\$ 621.62	7/31/2026	\$ 1,321.00
ACTUAL		\$1,436,381.69		\$1,747,545.87		\$1,908,930.44		\$1,814,318.54		\$2,146,963.83		\$2,100,232.70		\$2,166,963.83		\$2,262,262.70		\$2,600,000.00
% CHANGE																		
BUDGET		\$1,436,381.69		\$1,747,545.87		\$1,908,930.44		\$1,814,318.54		\$2,146,963.83		\$2,100,232.70		\$2,166,963.83		\$2,262,262.70		\$2,600,000.00

## **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 a governmental agreement for the orderly distribution of the tax proceeds and to jointly fund a transportation project with the Georgia Department of Transportation to improve the Oak Grove/Bus 60 intersection. The City of Dahlonega received 21% of the proceeds of this special sales tax.

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

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

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

### **FY26 Budget**

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

### **Supporting Documents**

Budget Printout

Revenue Calculations

TSPLOST IGA

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 09/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET
<b>ESTIMATED REVENUES</b>						
Dept 0000 - NON DEPARTMENTAL						
GENERAL SALES AND USE TAXES						
335.0000.31.3400	2019 TSPLOST (TRANSPORTATION SPLC	78,281				
335.0000.31.3401	2023 TSPLOST (TRANSPORTATION SALE	544,102	1,032,041	1,140,000	1,140,000	1,140,000
	GENERAL SALES AND USE TAXES	622,383	1,032,041	1,140,000	1,140,000	1,140,000
<b>INTERGOVERNMENTAL REVENUE</b>						
335.0000.33.4600.21203	STATE GRANT - TAP PROJECTS	36,347	3,984,108			
335.0000.33.9300	INTERGOV'T - LUMPKIN COUNTY		179,190			
	INTERGOVERNMENTAL REVENUE	36,347	4,163,298			
<b>INVESTMENT INCOME</b>						
335.0000.36.1000	INTEREST REVENUES	48,533	40,000	66,000	66,000	66,000
	INVESTMENT INCOME	48,533	40,000	66,000	66,000	66,000
Totals for dept 0000 - NON DEPARTMENTAL		707,263	5,235,339	1,206,000	1,206,000	1,206,000
<b>TOTAL ESTIMATED REVENUES</b>		707,263	5,235,339	1,206,000	1,206,000	1,206,000
<b>APPROPRIATIONS</b>						
Dept 0000 - NON DEPARTMENTAL						
CAPITAL OUTLAYS						
335.0000.54.1400.10192	CAPITAL OUTLAYS - INFRASTRUCTURE			50,000	50,000	50,000
	FOOTNOTE AMOUNTS:			50,000	50,000	50,000
	CROSSWALK PROGRAM					
335.0000.54.1400.17102	CAPITAL OUTLAYS - INFRASTRUCTURE			25,000	25,000	25,000
	FOOTNOTE AMOUNTS:			25,000	25,000	25,000
	BRIDGE MAINTENANCE					
335.0000.54.1400.19201	CAPITAL OUTLAYS - INFRASTRUCTURE			60,000	60,000	60,000
	FOOTNOTE AMOUNTS:			60,000	60,000	60,000
	STREET SCAPE PROGRAM					
335.0000.54.1400.21103	CAPITAL OUTLAYS - INFRASTRUCTURE	(21,847)				
335.0000.54.1400.21203	CAPITAL OUTLAYS - INFRASTRUCTURE	24,751	4,980,134	260,000	260,000	260,000
	FOOTNOTE AMOUNTS:			260,000	260,000	260,000
	CEI PED BRIDGE FY26 EST					
335.0000.54.1400.22401	CAPITAL OUTLAYS - INFRASTRUCTURE			100,000	100,000	100,000
	FOOTNOTE AMOUNTS:			100,000	100,000	100,000
	SIDEWALK EXT MECHANICS ST					
335.0000.54.1400.23108	CAPITAL OUTLAYS - INFRASTRUCTURE	772				
335.0000.54.1400.25401	CAPITAL OUTLAYS - INFRASTRUCTURE	237,357				
335.0000.54.1400.26401	CAPITAL OUTLAYS - INFRASTRUCTURE			400,000	400,000	400,000
	FOOTNOTE AMOUNTS:			400,000	400,000	400,000
	MARTIN ST WIDENING					
335.0000.54.1400.26403	CAPITAL OUTLAYS - INFRASTRUCTURE			300,000	300,000	300,000
	FOOTNOTE AMOUNTS:			300,000	300,000	300,000
	N GROVE SIDEWALK EXT PHASE II					
335.0000.54.2000.10200	CAPITAL OUTLAYS - MACH & EQUIPMEN	333				
335.0000.54.2000.23401	CAPITAL OUTLAYS - MACH & EQUIPMEN			11,000	11,000	11,000
	FOOTNOTE AMOUNTS:			11,000	11,000	11,000
	RADAR SIGNS					
335.0000.54.4000.99999	CAPITAL OUTLAYS - OTHER		255,205			
	CAPITAL OUTLAYS	241,366	5,235,339	1,206,000	1,206,000	1,206,000
Totals for dept 0000 - NON DEPARTMENTAL		241,366	5,235,339	1,206,000	1,206,000	1,206,000
<b>TOTAL APPROPRIATIONS</b>		241,366	5,235,339	1,206,000	1,206,000	1,206,000

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

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 09/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET
NET OF REVENUES/APPROPRIATIONS - FUND 335		465,897				
	BEGINNING FUND BALANCE	3,769,738	3,769,738	4,235,635	4,235,635	4,235,635
	ENDING FUND BALANCE	4,235,635	3,769,738	4,235,635	4,235,635	4,235,635

2022 TSPLOST COLLECTIONS - CITY OF DAHLONEGA												
(April 2022 - March 2028 - City Receives 19%)												
GL #335.0000.31.3400												
	FY2021		FY2022		FY2023		FY2024		FY2025		FY2026	
TAX PERIOD	MONTH RECEIVED	AMOUNT	MONTH RECEIVED	AMOUNT	MONTH RECEIVED	AMOUNT	MONTH RECEIVED	AMOUNT	MONTH RECEIVED	AMOUNT	MONTH RECEIVED	AMOUNT
OCTOBER	11/30/2020	\$ 77,190.00	11/30/2021	\$ 84,547.02	11/30/2022	\$ 97,971.26	11/30/2023	\$ 93,918.33	11/30/2024	\$ 97,765.94	11/30/2025	\$ 95,000.00
NOVEMBER	12/31/2020	\$ 74,887.60	12/31/2021	\$ 89,035.02	12/31/2022	\$ 100,971.26	12/31/2023	\$ 99,065.75	12/31/2024	\$ 105,643.78	12/31/2025	\$ 95,000.00
DECEMBER	1/31/2021	\$ 76,099.28	1/31/2022	\$ 92,717.37	1/31/2023	\$ 99,316.11	1/31/2024	\$ 69,186.10	1/31/2025	\$ 104,374.27	1/31/2026	\$ 95,000.00
JANUARY	2/28/2021	\$ 80,928.07	2/29/2022	\$ 99,551.10	2/28/2023	\$ 107,926.12	2/28/2024	\$ 78,060.67	2/28/2025	\$ 117,423.19	2/28/2026	\$ 95,000.00
FEBRUARY	3/31/2021	\$ 72,195.49	3/31/2022	\$ 80,847.41	3/31/2023	\$ 87,563.90	3/31/2024	\$ 63,361.40	3/31/2025	\$ 98,916.96	3/31/2026	\$ 95,000.00
MARCH	4/30/2021	\$ 66,886.37	4/30/2022	\$ 82,053.02	4/30/2023	\$ 86,750.66	4/30/2024	\$ 65,984.86	4/30/2025	\$ 93,281.06	4/30/2026	\$ 95,000.00
APRIL	5/31/2021	\$ 81,834.26	5/31/2022	\$ 100,274.29	5/31/2023	\$ 96,829.94	5/31/2024	\$ 69,297.67	5/31/2025	\$ 104,880.96	5/31/2026	\$ 95,000.00
MAY	6/30/2021	\$ 83,919.46	6/30/2022	\$ 102,202.49	6/30/2023	\$ 92,420.36	6/30/2024	\$ 71,964.18	6/30/2025	\$ 107,556.95	6/30/2026	\$ 95,000.00
JUNE	7/31/2021	\$ 84,528.34	7/31/2022	\$ 96,329.35	7/31/2023	\$ 94,576.37	7/31/2024	\$ 92,143.00	7/31/2025	\$ 95,000.00	7/31/2026	\$ 95,000.00
JULY	8/31/2021	\$ 82,162.90	8/31/2022	\$ 92,778.20	8/31/2023	\$ 92,687.72	8/31/2024	\$ 92,143.00	8/31/2025	\$ 95,000.00	8/31/2026	\$ 95,000.00
AUGUST	9/30/2021	\$ 86,475.58	9/30/2022	\$ 96,257.83	9/30/2023	\$ 94,043.24	9/30/2024	\$ 97,997.98	9/30/2025	\$ 95,000.00	9/30/2026	\$ 95,000.00
SEPTEMBER	10/31/2021	\$ 84,338.69	10/31/2022	\$ 96,586.77	10/31/2023	\$ 91,795.26	10/31/2024	\$ 107,239.33	10/31/2025	\$ 95,000.00	10/31/2026	\$ 95,000.00
DIST	12/31/2020	\$ 115.61	12/31/2021	\$ 66.76	12/31/2022	\$ 272.54	12/31/2023	\$ 242.82	12/31/2024	\$ 261.05	12/31/2025	\$ -
DIST	7/31/2021	\$ 107.91	7/31/2022	\$ 196.46	7/31/2023	\$ 201.10	7/31/2024	\$ 234.98	7/31/2025	\$ 110.80	7/31/2026	\$ -
		\$ 951,669.55		\$ 1,113,443.10		\$ 1,145,325.85		\$ 1,000,840.08		\$ 1,210,214.96		\$ 1,140,000.00
				@95%		@95%		@95%		@95%		@95%
				\$ 1,057,771		\$ 1,088,060		\$ 950,798		\$ 1,149,704		\$ 1,083,000
				Bond Debt Service Payment	\$ 712,249	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				Available for Capital Projects	\$ 345,522	\$ 1,088,060	\$ 950,798	\$ 1,149,704	\$ 1,083,000			

NOTES:  
 Legislation effective April 1, 2021 imposing State sales taxes on online purchases.  
 Pandemic began late March 2020.  
 Program change to new rate of 19%  
 county withheld joint project funding to catch up that project  
 pmts to city  
 1/31/2024 0  
 2/28/2024 0  
 3/31/2024 45931.14

\$1,043,825.42 Total June22 - M \$ 890,232.83 Total June23 - M \$1,103,236.29 Total June24 - May25  
 / .12 / .12 / .12  
 \$ 86,985.45 Monthly \$ 74,186.07 Monthly \$ 91,936.36 Monthly  
 + 3% + 3% + 3%  
 \$ 89,595.02 Projected Month \$ 76,411.65 Projected Month \$ 94,694.45 Projected Monthly  
 \$1,219,366.42 Total June24 - M \$1,140,000.00 Total June24 - May25  
 / .12 / .12  
 \$ 101,613.87 Monthly \$ 95,000.00 Monthly  
 + 3% + 3%  
 \$ 104,662.28 Projected Month \$ 97,850.00 Projected Monthly

TPLOST COLLECTIONS - LUMPKIN COUNTY

THESE AMOUNTS ARE 100% OF COUNTY WIDE COLLECTIONS

	FY2021		FY2022		FY2023		FY2024		FY2025		FY2026	
TAX PERIOD	MONTH RECEIVED	AMOUNT										
OCTOBER	11/30/2020	\$ 367,571.43	11/30/2021	\$ 402,604.85	11/30/2022	466,529.80	11/30/2023	494,307.01	11/30/2024	514,557.59	11/30/2025	500,000.00
NOVEMBER	12/31/2020	\$ 356,607.63	12/31/2021	\$ 423,976.27	12/31/2022	480,815.51	12/31/2023	521,398.70	12/31/2024	556,019.89	12/31/2025	500,000.00
DECEMBER	1/31/2021	\$ 362,377.52	1/31/2022	\$ 441,511.30	1/31/2023	472,933.87	1/31/2024	484,238.45	1/31/2025	549,338.28	1/31/2026	500,000.00
JANUARY	2/28/2021	\$ 385,371.74	2/29/2022	\$ 474,052.87	2/28/2023	513,933.92	2/28/2024	547,794.16	2/28/2025	618,016.78	2/28/2026	500,000.00
FEBRUARY	3/31/2021	\$ 343,788.03	3/31/2022	\$ 384,987.68	3/31/2023	416,970.95	3/31/2024	444,641.43	3/31/2025	520,615.58	3/31/2026	500,000.00
MARCH	4/30/2021	\$ 318,506.50	4/30/2022	\$ 390,728.69	4/30/2023	413,098.40	4/30/2024	463,051.65	4/30/2025	490,952.97	4/30/2026	500,000.00
APRIL	5/31/2021	\$ 389,686.93	5/31/2022	\$ 477,496.62	5/31/2023	470,618.77	5/31/2024	486,299.45	5/31/2025	552,005.03	5/31/2026	500,000.00
MAY	6/30/2021	\$ 399,616.48	6/30/2022	\$ 486,678.50	6/30/2023	486,422.95	6/30/2024	505,013.89	6/30/2025	566,089.19	6/30/2026	500,000.00
JUNE	7/31/2021	\$ 402,515.90	7/31/2022	\$ 458,711.21	7/31/2023	497,770.39	7/31/2024	494,742.73	7/31/2025	500,000.00	7/31/2026	500,000.00
JULY	8/31/2021	\$ 391,251.92	8/31/2022	\$ 441,800.97	8/31/2023	487,930.09	8/31/2024	484,963.15	8/31/2025	500,000.00	8/31/2026	500,000.00
AUGUST	9/30/2021	\$ 411,788.48	9/30/2022	\$ 458,370.63	9/30/2023	494,964.41	9/30/2024	515,778.85	9/30/2025	500,000.00	9/30/2026	500,000.00
SEPTEMBER	10/31/2021	\$ 401,612.83	10/31/2022	\$ 459,937.01	10/31/2023	483,132.96	10/31/2024	564,417.55	10/31/2025	500,000.00	10/31/2026	500,000.00
DIST	12/31/2020	\$ 550.52	12/31/2021	\$ 317.91	12/31/2022	\$ 1,434.43	12/31/2023	\$ 1,278.01	12/31/2024	\$ 1,373.96	12/31/2025	\$ -
DIST	7/31/2021	\$ 513.85	7/31/2022	\$ 935.51	7/31/2023	\$ 1,058.41	7/31/2024	\$ 1,236.76	7/31/2025	\$ 583.15	7/31/2026	\$ -
		\$ 4,531,759.76		\$ 5,302,110.02		\$ 5,687,614.86		\$ 6,009,161.79		\$ 6,369,552.42		\$ 6,000,000.00

Bond Debt Service Breakdown (LC GO Transportation Sales Tax Bonds, Series 2021):

Fiscal Year	Joint Project	
	County	City
2021	7,158.45	1,902.88
2022	23,009.30	9,174.60
2023	896,293.00	712,248.54
2024	896,355.82	-
2024	898,267.08	-
	2,721,083.65	723,326.02

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.

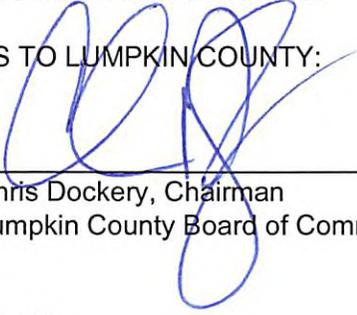
**SECTION 23. MEDIATION**

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:

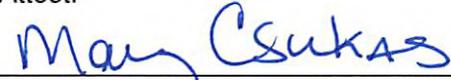
  
\_\_\_\_\_  
Melissa Z. Witcher  
Clerk, Lumpkin County

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 and 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	
<b>TOTAL FUNDS TO LUMPKIN COUNTY</b>		<b>\$12,150,000</b>
<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	
<b>TOTAL FUNDS TO CITY OF DAHLONEGA</b>		<b>\$2,850,000</b>
<b>PROGRAM TOTAL</b>		<b>\$20,000,000</b>

## **Fund 390**

### Overview

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

### FY26 Budget

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

### Supporting Documents

Budget Printout

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 09/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET
<b>ESTIMATED REVENUES</b>						
Dept 0000 - NON DEPARTMENTAL						
<b>INVESTMENT INCOME</b>						
390.0000.36.1000	INTEREST REVENUES	1,944	21,012	2,500	2,500	2,500
	INVESTMENT INCOME	1,944	21,012	2,500	2,500	2,500
<b>OTHER FINANCING SOURCES</b>						
390.0000.39.1100	TRANSFERS IN - GENERAL FUND			870,732	870,732	870,732
390.0000.39.1275	TRANSFERS IN - HOTEL/MOTEL TAX	163,688	218,250	218,250	218,250	218,250
390.0000.39.2210	PROPERTY SALES - CEMETERY LOT	27,375	20,000	25,000	25,000	25,000
	OTHER FINANCING SOURCES	191,063	238,250	1,113,982	1,113,982	1,113,982
Totals for dept 0000 - NON DEPARTMENTAL		193,007	259,262	1,116,482	1,116,482	1,116,482
<b>TOTAL ESTIMATED REVENUES</b>		193,007	259,262	1,116,482	1,116,482	1,116,482
<b>APPROPRIATIONS</b>						
Dept 0000 - NON DEPARTMENTAL						
<b>CAPITAL OUTLAYS</b>						
390.0000.54.1000.10196	CAPITAL OUTLAYS - PROPERTY			131,200	131,200	131,200
	FOOTNOTE AMOUNTS:			10,000	10,000	10,000
	E MAIN IMPR			30,000	30,000	30,000
	FOOTNOTE AMOUNTS:			91,200	91,200	91,200
	TREE SURVEY			91,200	91,200	91,200
	FOOTNOTE AMOUNTS:			131,200	131,200	131,200
	BOAT RAMP BEAUTIFICATION			131,200	131,200	131,200
	GL # FOOTNOTE TOTAL:			25,000	25,000	25,000
390.0000.54.1000.10198	CAPITAL OUTLAYS - PROPERTY			25,000	25,000	25,000
390.0000.54.1000.20104	CAPITAL OUTLAYS - PROPERTY	(54,169)				
390.0000.54.1000.23101	CAPITAL OUTLAYS - PROPERTY	(16,914)				
390.0000.54.1000.24104	CAPITAL OUTLAYS - PROPERTY	410				
390.0000.54.1000.25103	CAPITAL OUTLAYS - PROPERTY		35,000			
390.0000.54.1000.25104	CAPITAL OUTLAYS - PROPERTY		30,000			
390.0000.54.1000.25105	CAPITAL OUTLAYS - PROPERTY	8,965	10,000			
390.0000.54.1000.25106	CAPITAL OUTLAYS - PROPERTY		87,300	87,300	87,300	87,300
	FOOTNOTE AMOUNTS:			30,000	30,000	30,000
	HAWKINS ST PARKING IMP			57,300	57,300	57,300
	FOOTNOTE AMOUNTS:			87,300	87,300	87,300
	DOWNTWN PARKING IMPR			87,300	87,300	87,300
	GL # FOOTNOTE TOTAL:			500,000	500,000	500,000
390.0000.54.1000.26105	CAPITAL OUTLAYS - PROPERTY			500,000	500,000	500,000
390.0000.54.1400.17103	CAPITAL OUTLAYS - INFRASTRUCTURE	995				
390.0000.54.1400.24103	CAPITAL OUTLAYS - INFRASTRUCTURE	32,225				
390.0000.54.2000.23109	CAPITAL OUTLAYS - MACH & EQUIPMEN	1,149				
390.0000.54.2000.25101	CAPITAL OUTLAYS - MACH & EQUIPMEN	57,564	75,000			
390.0000.54.2000.25102	CAPITAL OUTLAYS - MACH & EQUIPMEN	10,572	12,000			
390.0000.54.2000.26101	CAPITAL OUTLAYS - MACH & EQUIPMEN			150,000	150,000	150,000
390.0000.54.2000.26102	CAPITAL OUTLAYS - MACH & EQUIPMEN			86,000	86,000	86,000
390.0000.54.2000.26103	CAPITAL OUTLAYS - MACH & EQUIPMEN			12,000	12,000	12,000
390.0000.54.2000.26104	CAPITAL OUTLAYS - MACH & EQUIPMEN			15,000	15,000	15,000
390.0000.54.2000.26106	CAPITAL OUTLAYS - MACH & EQUIPMEN			100,000	100,000	100,000
	CAPITAL OUTLAYS	40,797	249,300	1,106,500	1,106,500	1,106,500
<b>DEBT SERVICE</b>						
390.0000.58.2300	INTEREST - NOTES	9,982	9,962	9,982	9,982	9,982
	DEBT SERVICE	9,982	9,962	9,982	9,982	9,982

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

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 09/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET
APPROPRIATIONS						
Dept 0000 - NON DEPARTMENTAL						
Totals for dept 0000 - NON DEPARTMENTAL		50,779	259,262	1,116,482	1,116,482	1,116,482
TOTAL APPROPRIATIONS		50,779	259,262	1,116,482	1,116,482	1,116,482
NET OF REVENUES/APPROPRIATIONS - FUND 390		142,228				
BEGINNING FUND BALANCE		67,675	67,675	209,903	209,903	209,903
ENDING FUND BALANCE		209,903	67,675	209,903	209,903	209,903

## **Fund 505**

### Overview

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

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

### FY26 Budget

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

### Supporting Documents

Budget Printout

		Calculations as of 09/30/2025				
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 09/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET
<b>ESTIMATED REVENUES</b>						
Dept 0000 - NON DEPARTMENTAL						
INTERGOVERNMENTAL REVENUE						
505.0000.33.9000	INTERGOVERNMENTAL REVENUES	20,762	15,000	20,000	20,000	20,000
505.0000.33.9100	GRANT REVENUES	13,875				
	INTERGOVERNMENTAL REVENUE	34,637	15,000	20,000	20,000	20,000
<b>CHARGES FOR SERVICES</b>						
505.0000.34.4210	WATER CHARGES	2,487,657	3,355,954	3,781,486	3,781,486	3,781,486
505.0000.34.4211	TAP FEES - WATER	278,919	175,000	175,000	175,000	175,000
505.0000.34.4255	SEWER CHARGES	1,713,724	2,413,760	2,618,069	2,618,069	2,618,069
505.0000.34.4256	TAP FEES - SEWER	306,715	175,000	175,000	175,000	175,000
505.0000.34.4257	SEWER CHARGES - GRINDER PUMPS	176,698	62,000	75,000	75,000	75,000
505.0000.34.6950	LATE PAYMENT PENALTIES AND FEES	76,580	70,000	114,870	114,870	114,870
505.0000.34.9300	RETURNED CHECK FEES	1,140	1,000	1,000	1,000	1,000
505.0000.34.9400	ADMINISTRATIVE FEES	7,125	10,000	10,000	10,000	10,000
	CHARGES FOR SERVICES	5,048,558	6,262,714	6,950,425	6,950,425	6,950,425
<b>INVESTMENT INCOME</b>						
505.0000.36.1000	INTEREST REVENUES	251,721	250,000	377,582	377,582	377,582
505.0000.36.1120	INTEREST REVENUES - DEBT RESERVE	12,132	20,000	18,000	18,000	18,000
	INVESTMENT INCOME	263,853	270,000	395,582	395,582	395,582
<b>MISCELLANEOUS REVENUE</b>						
505.0000.38.3000	REIMBURSEMENT FOR DAMAGED PROP	66,100				
505.0000.38.9000	MISCELLANEOUS REVENUES	10,755	15,000	15,000	15,000	15,000
	MISCELLANEOUS REVENUE	76,855	15,000	15,000	15,000	15,000
<b>OTHER FINANCING SOURCES</b>						
505.0000.39.1100	TRANSFERS IN - GENERAL FUND	750,000	1,000,000			
505.0000.39.1320	TRANSFERS IN - SPLOST	466,830	622,440	372,000	372,000	372,000
505.0000.39.2100	PROCEEDS FROM SALE OF ASSETS	8,350				
505.0000.39.9200	APPROPRIATED NET ASSETS		737,252			
	OTHER FINANCING SOURCES	1,225,180	2,359,692	372,000	372,000	372,000
	Totals for dept 0000 - NON DEPARTMENTAL	6,649,083	8,922,406	7,753,007	7,753,007	7,753,007
	<b>TOTAL ESTIMATED REVENUES</b>	6,649,083	8,922,406	7,753,007	7,753,007	7,753,007
<b>APPROPRIATIONS</b>						
Dept 0000 - NON DEPARTMENTAL						
CAPITAL OUTLAYS						
505.0000.54.1000.25602	CAPITAL OUTLAYS - PROPERTY		25,000			
505.0000.54.1400.10692	CAPITAL OUTLAYS - INFRASTRUCTURE		20,000	20,000	20,000	20,000
505.0000.54.1400.10696	CAPITAL OUTLAYS - INFRASTRUCTURE		54,000	54,000	54,000	54,000
505.0000.54.1400.17603	CAPITAL OUTLAYS - INFRASTRUCTURE		75,000	75,000	75,000	75,000
505.0000.54.1400.21602	CAPITAL OUTLAYS - INFRASTRUCTURE	(40,661)	622,440			
505.0000.54.1400.21610	CAPITAL OUTLAYS - INFRASTRUCTURE	1,757,244	1,000,000			
505.0000.54.1400.23601	CAPITAL OUTLAYS - INFRASTRUCTURE	4,690				
505.0000.54.1400.25603	CAPITAL OUTLAYS - INFRASTRUCTURE		150,000			
505.0000.54.1400.25604	CAPITAL OUTLAYS - INFRASTRUCTURE		850,000			
505.0000.54.2000.23603	CAPITAL OUTLAYS - MACH & EQUIPMEN	143,725				
505.0000.54.2000.25605	CAPITAL OUTLAYS - MACH & EQUIPMEN		275,000			
505.0000.54.2000.25606	CAPITAL OUTLAYS - MACH & EQUIPMEN		35,000			
505.0000.54.3000.25601	CAPITAL OUTLAYS - INTANGIBLES	61,882	250,000	250,000	250,000	250,000
505.0000.54.4000	CAPITAL OUTLAYS - OTHER			250,000	250,000	250,000
505.0000.54.9900	WW FLOW MONITORING, EQUIPMENT, L/C PROGRAM			500,000	500,000	500,000
	CAPITAL OUTLAYS			500,000	500,000	500,000

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 09/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET
APPROPRIATIONS						
Dept 0000 - NON DEPARTMENTAL						
CAPITAL OUTLAYS						
	FOOTNOTE AMOUNTS:			500,000	500,000	500,000
	ARCADIA STREET					
	CAPITAL OUTLAYS	1,926,880	3,356,440	1,149,000	1,149,000	1,149,000
INTERFUND CHARGES						
505.0000.55.1100	INDIRECT COST ALLOCATIONS	97,134	129,512	132,353	132,353	132,353
	INTERFUND CHARGES	97,134	129,512	132,353	132,353	132,353
OTHER COSTS						
505.0000.57.9000	CONTINGENCIES		60,000	218,006	221,506	221,506
	UTILITIES DIRECTOR/INTERNS					
	OTHER COSTS		60,000	218,006	221,506	221,506
Totals for dept 0000 - NON DEPARTMENTAL		2,024,014	3,545,952	1,499,359	1,502,859	1,502,859
Dept 4334 - SEWER LIFT STATIONS						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
505.4334.51.1100	SALARIES AND WAGES	34,253	47,326	48,940	48,940	48,940
505.4334.51.1300	OVERTIME	2,099	3,500	3,500	3,500	3,500
505.4334.51.2100	GROUP INSURANCE	16,858	21,594	29,680	29,680	29,680
505.4334.51.2200	FICA CONTRIBUTIONS	2,559	3,621	3,646	3,646	3,646
505.4334.51.2400	RETIREMENT CONTRIBUTIONS	2,664	2,500	4,116	4,116	4,116
505.4334.51.2700	WORKERS COMPENSATION	315	500	649	649	649
	PERSONAL SERVICES AND EMPLOYEE BENEFITS	58,748	79,041	90,531	90,531	90,531
PURCHASED/CONTRACTED SERVICES						
505.4334.52.1000	PROFESSIONAL/TECHNICAL SERVICES	38,966	13,500	63,000	63,000	63,000
505.4334.52.2200	REPAIRS AND MAINTENANCE	39,889	40,000	80,000	80,000	80,000
505.4334.52.3200	COMMUNICATIONS	10,874	9,500	9,500	9,500	9,500
505.4334.52.3300	ADVERTISING		650	650	650	650
505.4334.52.3600	DUES AND FEES		100	100	100	100
505.4334.52.3700	EDUCATION AND TRAINING		1,000	1,000	1,000	1,000
505.4334.53.1600	SMALL EQUIPMENT	2,220	5,000	5,000	5,000	5,000
	PURCHASED/CONTRACTED SERVICES	91,949	69,750	159,250	159,250	159,250
SUPPLIES						
505.4334.53.1100	GENERAL SUPPLIES AND MATERIALS	3,253	6,000	8,000	8,000	8,000
505.4334.53.1210	WATER/SEWER	1,298	1,500	1,500	1,500	1,500
505.4334.53.1230	ELECTRICITY	57,827	77,000	78,000	78,000	78,000
505.4334.53.1650	SAFETY SUPPLIES	140		1,000	1,000	1,000
	SUPPLIES	62,518	84,500	88,500	88,500	88,500
CAPITAL OUTLAYS						
505.4334.54.9900	CAPITAL OUTLAYS			9,450	9,450	9,450
	FOOTNOTE AMOUNTS:				3,450	
	GATE FOR ACCESS AT ACHASTA					
	FOOTNOTE AMOUNTS:				6,000	
	BOX WITH PLUG					
	GL # FOOTNOTE TOTAL:				9,450	
	CAPITAL OUTLAYS			9,450	9,450	9,450
DEBT SERVICE						
505.4334.58.1200	PRINCIPAL - CAPITAL LEASE		41,945			
505.4334.58.2200	INTEREST - CAPITAL LEASE	997	1,348			

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 09/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET
APPROPRIATIONS						
Dept 4334 - SEWER LIFT STATIONS						
DEBT SERVICE						
	DEBT SERVICE	997	43,293			
Totals for dept 4334 - SEWER LIFT STATIONS		214,212	276,584	347,731	347,731	347,731
Dept 4335 - SEWAGE TREATMENT PLANT						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
505.4335.51.1100	SALARIES AND WAGES	134,268	162,754	207,255	207,255	207,255
505.4335.51.1300	OVERTIME	4,259	5,000	5,000	5,000	5,000
505.4335.51.2100	GROUP INSURANCE	20,845	26,992	36,476	36,476	36,476
505.4335.51.2200	FICA CONTRIBUTIONS	10,336	12,451	15,441	15,441	15,441
505.4335.51.2400	RETIREMENT CONTRIBUTIONS	10,656	10,000	16,463	16,463	16,463
505.4335.51.2700	WORKERS COMPENSATION	1,134	1,800	2,336	2,336	2,336
PERSONAL SERVICES AND EMPLOYEE BENEFITS		181,498	218,997	282,971	282,971	282,971
PURCHASED/CONTRACTED SERVICES						
505.4335.52.1000	PROFESSIONAL/TECHNICAL SERVICES	27,895	50,000	65,000	65,000	65,000
505.4335.52.2200	REPAIRS AND MAINTENANCE	100,213	35,000	85,000	85,000	85,000
505.4335.52.2300	RENTALS	7,513	2,500	6,000	6,000	6,000
505.4335.52.3100	INSURANCE	1,192				
505.4335.52.3200	COMMUNICATIONS	1,282	1,800	1,800	1,800	1,800
505.4335.52.3210	POSTAGE		1,200	1,200	1,200	1,200
505.4335.52.3500	TRAVEL	97	1,500	1,500	1,500	1,500
505.4335.52.3600	DUES AND FEES		1,000	1,000	1,000	1,000
505.4335.52.3700	EDUCATION AND TRAINING	112	3,000	3,000	3,000	3,000
505.4335.52.3800	LICENSES		300	300	300	300
505.4335.52.3920	LABORATORY TESTING	3,908	15,000	15,000	15,000	15,000
505.4335.52.3930	DISPOSAL SERVICES	126,521	175,000	175,000	175,000	175,000
505.4335.53.1600	SMALL EQUIPMENT	5,658	6,000	8,000	8,000	8,000
PURCHASED/CONTRACTED SERVICES		274,391	292,300	362,800	362,800	362,800
SUPPLIES						
505.4335.53.1100	GENERAL SUPPLIES AND MATERIALS	13,723	18,500	25,000	25,000	25,000
505.4335.53.1210	WATER/SEWER	17,145	33,000	33,000	33,000	33,000
505.4335.53.1230	ELECTRICITY	93,283	127,000	127,000	127,000	127,000
505.4335.53.1270	MOTOR FUEL	6,532	10,000	10,000	10,000	10,000
505.4335.53.1650	SAFETY SUPPLIES	2,023	3,500	5,000	5,000	5,000
505.4335.53.1710	CHEMICALS	31,318	50,000	50,000	60,000	60,000
FOOTNOTE AMOUNTS:					60,000	
CHEMICAL DELIVERY SURCHARGE ADDED BY VENDORS						
505.4335.53.1770	LABORATORY SUPPLIES	9,849	13,000	13,000	13,000	13,000
SUPPLIES		173,873	255,000	263,000	273,000	273,000
CAPITAL OUTLAYS						
505.4335.54.9900	CAPITAL OUTLAYS			164,500	164,500	164,500
FOOTNOTE AMOUNTS:					24,000	
ACUATOR STEM REPLACEMENTS - 3						
FOOTNOTE AMOUNTS:					10,000	
TROJAN LIGHTS - 20 BALLASTS						
FOOTNOTE AMOUNTS:					54,000	
SKIDSTEER						
FOOTNOTE AMOUNTS:					6,500	
PROBE AND CONTROLLER FOR BASIN WWTP						
FOOTNOTE AMOUNTS:					70,000	
PORTABLE GENERATOR						
GL # FOOTNOTE TOTAL:					164,500	

		Calculations as of 09/30/2025				
GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 09/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET
APPROPRIATIONS						
Dept 4335 - SEWAGE TREATMENT PLANT						
CAPITAL OUTLAYS						
	CAPITAL OUTLAYS			164,500	164,500	164,500
DEBT SERVICE						
505.4335.58.1100	PRINCIPAL - BONDS		116,848	116,848	116,848	116,848
505.4335.58.2100	INTEREST - BONDS	25,557	28,258	25,557	25,557	25,557
	DEBT SERVICE	25,557	145,106	142,405	142,405	142,405
Totals for dept 4335 - SEWAGE TREATMENT PLANT		655,319	911,403	1,215,676	1,225,676	1,225,676
Dept 4390 - DISTRIBUTION AND COLLECTION						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
505.4390.51.1100	SALARIES AND WAGES	367,088	412,281	467,073	467,073	467,073
	FOOTNOTE AMOUNTS:			539,000	539,000	539,000
	FY25 TRACKING @ \$490K + 3% COLA + 7% PERFORMANCE					
505.4390.51.1300	OVERTIME	11,169	26,000	25,000	25,000	25,000
505.4390.51.2100	GROUP INSURANCE	97,781	119,606	171,274	171,274	171,274
	FOOTNOTE AMOUNTS:			130,000	130,000	130,000
	ESTIMATED					
505.4390.51.2200	FICA CONTRIBUTIONS	27,636	31,540	34,797	34,797	34,797
505.4390.51.2400	RETIREMENT CONTRIBUTIONS	15,983	15,000	24,695	24,695	24,695
505.4390.51.2700	WORKERS COMPENSATION	9,453	15,000	19,474	19,474	19,474
PERSONAL SERVICES AND EMPLOYEE BENEFITS		529,110	619,427	742,313	742,313	742,313
PURCHASED/CONTRACTED SERVICES						
505.4390.52.1000	PROFESSIONAL/TECHNICAL SERVICES	68,610	135,000	88,000	88,000	88,000
	FOOTNOTE AMOUNTS:			40,000		
	TANK MAINTENANCE					
	ASPHALT PATCHING; \$60K IN CAPITAL REQUEST					
	FOOTNOTE AMOUNTS:			20,000		
	GIS/WATER MODEL/HAZEN/ENGINEERING					
	FOOTNOTE AMOUNTS:			5,000		
	TREE REMOVAL					
	FOOTNOTE AMOUNTS:			15,000		
	MISCELLANEOUS; WET TAPS, ETC...					
	FOOTNOTE AMOUNTS:			8,000		
	GPS SERVICE					
	GL # FOOTNOTE TOTAL:			88,000		
505.4390.52.2000	PURCHASED PROPERTY SERVICES	546	2,500	1,000	1,000	1,000
505.4390.52.2200	REPAIRS AND MAINTENANCE	37,939	12,000	15,000	1,500	1,500
505.4390.52.2210	REPAIRS AND MAINT - GRINDER PUMPS	1,493	4,000	4,000	4,000	4,000
505.4390.52.2300	RENTALS	19,899	25,000	34,000	34,000	34,000
	FOOTNOTE AMOUNTS:			30,000		
	ENTERPRISE VEHICLES					
	FOOTNOTE AMOUNTS:			4,000		
	MISCELLANEOUS RENTALS					
	GL # FOOTNOTE TOTAL:			34,000		
505.4390.52.3100	INSURANCE	1,192	16,000			
505.4390.52.3200	COMMUNICATIONS	3,451	3,000	5,000	5,000	5,000
505.4390.52.3300	ADVERTISING	356	1,000	1,000	1,000	1,000
505.4390.52.3500	TRAVEL	1,774	1,000	1,200	1,200	1,200
505.4390.52.3600	DUES AND FEES	1,594	2,500			
505.4390.52.3700	EDUCATION AND TRAINING	4,156	5,000	8,800	8,800	8,800
	FOOTNOTE AMOUNTS:			5,000		
	CDL SCHOOL FOR 1 EMPLOYEE					
	FOOTNOTE AMOUNTS:			2,000		

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 09/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET
<b>APPROPRIATIONS</b>						
Dept 4390 - DISTRIBUTION AND COLLECTION						
PURCHASED/CONTRACTED SERVICES						
	CCE POINTS FOR 4 EMPLOYEES				1,800	
	FOOTNOTE AMOUNTS:					
	WATER DISTRUBITION LICENSE FOR 2 EMPLOYEES					
	GL # FOOTNOTE TOTAL:				8,800	
505.4390.52.3930	DISPOSAL SERVICES		12,000	3,000	3,000	3,000
505.4390.53.1600	SMALL EQUIPMENT	16,504	7,500	16,000	16,000	16,000
	FOOTNOTE AMOUNTS:				8,000	
	GENERAL EQUIPMENT					
	FOOTNOTE AMOUNTS:				8,000	
	8' BUSHHOG FOR NEW TRACTOR					
	GL # FOOTNOTE TOTAL:				16,000	
	<b>PURCHASED/CONTRACTED SERVICES</b>	<b>157,514</b>	<b>226,500</b>	<b>177,000</b>	<b>163,500</b>	<b>163,500</b>
<b>SUPPLIES</b>						
505.4390.53.1100	GENERAL SUPPLIES AND MATERIALS	173,569	226,000	225,000	225,000	225,000
505.4390.53.1150	STREET PAVING SUPPLIES AND MATERI	2,595				
	ASPHALT PAVING/PATCHING IN CAPITAL PROJECTS; \$60K FOR UTILITY PATCHING					
505.4390.53.1210	WATER/SEWER	1,680	1,000	2,400	2,400	2,400
505.4390.53.1220	NATURAL GAS	48	1,000	1,000	1,000	1,000
505.4390.53.1270	MOTOR FUEL	10,142	20,000	15,000	15,000	15,000
505.4390.53.1650	SAFETY SUPPLIES	3,460	3,000	4,000	4,000	4,000
	FOOTNOTE AMOUNTS:				2,000	
	GAS MONITORS					
	FOOTNOTE AMOUNTS:				2,000	
	BARRICADES					
	GL # FOOTNOTE TOTAL:				4,000	
505.4390.53.1720	GRINDER PUMPS	132,749	62,000	300,000	300,000	300,000
	FOOTNOTE AMOUNTS:				300,000	
	CONTINGENT ON UPCOMING DEVELOPMENT					
	<b>SUPPLIES</b>	<b>324,243</b>	<b>313,000</b>	<b>547,400</b>	<b>547,400</b>	<b>547,400</b>
<b>DEBT SERVICE</b>						
505.4390.58.1100	PRINCIPAL - BONDS		35,000	35,000	35,000	35,000
505.4390.58.1200	PRINCIPAL - CAPITAL LEASE		64,000	64,000	64,000	64,000
505.4390.58.2100	INTEREST - BONDS	30,083	42,000	42,000	42,000	42,000
505.4390.58.2200	INTEREST - CAPITAL LEASE	5,526	9,500	9,500	9,500	9,500
	<b>DEBT SERVICE</b>	<b>35,609</b>	<b>150,500</b>	<b>150,500</b>	<b>150,500</b>	<b>150,500</b>
	<b>Totals for dept 4390 - DISTRIBUTION AND COLLECTION</b>	<b>1,046,476</b>	<b>1,309,427</b>	<b>1,617,213</b>	<b>1,603,713</b>	<b>1,603,713</b>
Dept 4420 - WATER SUPPLY						
PURCHASED/CONTRACTED SERVICES						
505.4420.52.1000	PROFESSIONAL/TECHNICAL SERVICES	20,000	24,000	30,000	30,000	30,000
	FOOTNOTE AMOUNTS:				6,000	
	FOR DAM INSPECTION					
	FOOTNOTE AMOUNTS:				24,000	
	RESTROOM CLEANING					
	GL # FOOTNOTE TOTAL:				30,000	
505.4420.52.2000	PURCHASED PROPERTY SERVICES	7,746	20,000	10,000	10,000	10,000
505.4420.52.2200	REPAIRS AND MAINTENANCE	23,063		10,000	10,000	10,000
	FOOTNOTE AMOUNTS:				10,000	
	FOR HIKING TRAIL ACROSS DAM					
505.4420.52.3200	COMMUNICATIONS	397	2,500			
	<b>PURCHASED/CONTRACTED SERVICES</b>	<b>51,206</b>	<b>46,500</b>	<b>50,000</b>	<b>50,000</b>	

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 09/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET
<b>APPROPRIATIONS</b>						
Dept 4420 - WATER SUPPLY						
<b>SUPPLIES</b>						
505.4420.53.1100	GENERAL SUPPLIES AND MATERIALS		1,500			
505.4420.53.1210	WATER/SEWER	6,960	1,800	10,000	10,000	10,000
505.4420.53.1230	ELECTRICITY	932	1,200	1,600	1,600	1,600
	<b>SUPPLIES</b>	<b>7,892</b>	<b>4,500</b>	<b>11,600</b>	<b>11,600</b>	<b>11,600</b>
<b>DEBT SERVICE</b>						
505.4420.58.1200	PRINCIPAL - CAPITAL LEASE		143,394	163,000	163,000	163,000
505.4420.58.2200	INTEREST - CAPITAL LEASE	91,801	140,902	120,780	120,780	120,780
	<b>DEBT SERVICE</b>	<b>91,801</b>	<b>284,296</b>	<b>283,780</b>	<b>283,780</b>	<b>283,780</b>
	<b>Totals for dept 4420 - WATER SUPPLY</b>	<b>150,899</b>	<b>335,296</b>	<b>345,380</b>	<b>345,380</b>	<b>345,380</b>
Dept 4430 - WATER TREATMENT PLANT						
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS</b>						
505.4430.51.1100	SALARIES AND WAGES	209,514	280,912	282,148	282,148	282,148
505.4430.51.1300	OVERTIME	4,541	8,000	8,000	8,000	8,000
505.4430.51.2100	GROUP INSURANCE	66,994	70,884	111,346	111,346	111,346
505.4430.51.2200	FICA CONTRIBUTIONS	15,604	21,490	21,020	21,020	21,020
505.4430.51.2400	RETIREMENT CONTRIBUTIONS	13,319	12,500	20,579	20,579	20,579
505.4430.51.2700	WORKERS COMPENSATION	7,877	12,500	16,227	16,227	16,227
	<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS</b>	<b>317,849</b>	<b>406,286</b>	<b>459,320</b>	<b>459,320</b>	<b>459,320</b>
<b>PURCHASED/CONTRACTED SERVICES</b>						
505.4430.52.1000	PROFESSIONAL/TECHNICAL SERVICES	53,959	95,000	102,700	102,700	102,700
	<b>FOOTNOTE AMOUNTS:</b>			<b>102,700</b>		
	<b>4% INCREASE FOR RISING COSTS</b>					
505.4430.52.2000	PURCHASED PROPERTY SERVICES	1,280	2,500	2,500	2,500	2,500
505.4430.52.2200	REPAIRS AND MAINTENANCE	48,861	3,355	60,000	60,000	60,000
505.4430.52.2201	REPAIRS & MAINTENANCE - PLANT EQU	2,685		10,000	10,000	10,000
505.4430.52.2300	RENTALS	4,966	7,000	8,200	8,200	8,200
505.4430.52.3100	INSURANCE	1,192		2,000	2,000	2,000
505.4430.52.3200	COMMUNICATIONS	2,639	8,000	8,000	8,000	8,000
505.4430.52.3210	POSTAGE	3,227	4,000	5,000	5,000	5,000
505.4430.52.3300	ADVERTISING	4,480	8,500	8,500	8,500	8,500
505.4430.52.3500	TRAVEL	803	1,800	1,800	1,800	1,800
505.4430.52.3600	DUES AND FEES	1,401	1,200	1,500	1,500	1,500
505.4430.52.3700	EDUCATION AND TRAINING	834	4,200	4,000	4,000	4,000
505.4430.52.3800	LICENSES		360	360	360	360
505.4430.52.3920	LABORATORY TESTING	845	11,000	12,000	12,000	12,000
505.4430.53.1600	SMALL EQUIPMENT	619	8,000	12,000	12,000	12,000
	<b>PURCHASED/CONTRACTED SERVICES</b>	<b>127,791</b>	<b>154,915</b>	<b>238,560</b>	<b>238,560</b>	<b>238,560</b>
<b>SUPPLIES</b>						
505.4430.53.1100	GENERAL SUPPLIES AND MATERIALS	10,284	20,000	20,000	20,000	20,000
505.4430.53.1210	WATER/SEWER	1,680	2,400			
505.4430.53.1230	ELECTRICITY	133,618	180,000	195,000	195,000	195,000
505.4430.53.1270	MOTOR FUEL	534	3,500	2,000	2,000	2,000
505.4430.53.1650	SAFETY SUPPLIES	224	1,175	2,500	2,500	2,500
505.4430.53.1700	OTHER SUPPLIES	76				
505.4430.53.1710	CHEMICALS	103,578	150,000	155,000	155,000	155,000
505.4430.53.1770	LABORATORY SUPPLIES	11,944	8,000	15,000	15,000	15,000
	<b>SUPPLIES</b>	<b>261,938</b>	<b>365,075</b>	<b>389,500</b>	<b>389,500</b>	
<b>CAPITAL OUTLAYS</b>						
505.4430.54.9900	CAPITAL OUTLAYS			61,500	61,500	61,500

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

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 09/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET
APPROPRIATIONS						
Dept 4430 - WATER TREATMENT PLANT						
CAPITAL OUTLAYS						
	NEW AIR COMPRESSOR			28,500		
	COMPUTER VIRTUALIZATION			25,000		
	NEW TURBIDIMETER			8,000		
	GL # FOOTNOTE TOTAL:			61,500		
CAPITAL OUTLAYS				61,500	61,500	61,500
DEBT SERVICE						
505.4430.58.1100	PRINCIPAL - BONDS		865,000	900,000	900,000	900,000
505.4430.58.2100	INTEREST - BONDS	581,703	752,468	678,768	678,768	678,768
DEBT SERVICE		581,703	1,617,468	1,578,768	1,578,768	1,578,768
Totals for dept 4430 - WATER TREATMENT PLANT		1,289,281	2,543,744	2,727,648	2,727,648	2,727,648
TOTAL APPROPRIATIONS		5,380,201	8,922,406	7,753,007	7,753,007	7,753,007
NET OF REVENUES/APPROPRIATIONS - FUND 505		1,268,882				
BEGINNING FUND BALANCE		22,698,420	22,698,420	23,967,302	23,967,302	23,967,302
ENDING FUND BALANCE		23,967,302	22,698,420	23,967,302	23,967,302	23,967,302

## **Fund 540**

### Overview

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

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

### FY26 Budget

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

### Supporting Documents

Budget Printout

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 09/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET
<b>ESTIMATED REVENUES</b>						
Dept 0000 - NON DEPARTMENTAL						
<b>CHARGES FOR SERVICES</b>						
540.0000.34.4110	REFUSE COLLECTION CHARGES	821,077	1,090,740	1,094,770	1,094,770	1,094,770
540.0000.34.4130	SALE OF RECYCLED MATERIALS	575	250	500	500	500
540.0000.34.6950	LATE PAYMENT PENALTIES AND FEES	6,959	7,500	7,500	7,500	7,500
	<b>CHARGES FOR SERVICES</b>	<b>828,611</b>	<b>1,098,490</b>	<b>1,102,770</b>	<b>1,102,770</b>	<b>1,102,770</b>
<b>INVESTMENT INCOME</b>						
540.0000.36.1000	INTEREST REVENUES	13,383	12,843	20,000	20,000	20,000
	<b>INVESTMENT INCOME</b>	<b>13,383</b>	<b>12,843</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>MISCELLANEOUS REVENUE</b>						
540.0000.38.9000	MISCELLANEOUS REVENUES	1,940	2,000	2,000	2,000	2,000
	<b>MISCELLANEOUS REVENUE</b>	<b>1,940</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>OTHER FINANCING SOURCES</b>						
540.0000.39.9200	APPROPRIATED NET ASSETS		33,784	325,591	333,591	333,591
	<b>OTHER FINANCING SOURCES</b>		<b>33,784</b>	<b>325,591</b>	<b>333,591</b>	<b>333,591</b>
	<b>Totals for dept 0000 - NON DEPARTMENTAL</b>	<b>843,934</b>	<b>1,147,117</b>	<b>1,450,361</b>	<b>1,458,361</b>	<b>1,458,361</b>
	<b>TOTAL ESTIMATED REVENUES</b>	<b>843,934</b>	<b>1,147,117</b>	<b>1,450,361</b>	<b>1,458,361</b>	<b>1,458,361</b>
<b>APPROPRIATIONS</b>						
Dept 0000 - NON DEPARTMENTAL						
<b>CAPITAL OUTLAYS</b>						
540.0000.54.2000.26701	CAPITAL OUTLAYS - MACH & EQUIPMEN			300,000	300,000	300,000
	<b>CAPITAL OUTLAYS</b>			<b>300,000</b>	<b>300,000</b>	<b>300,000</b>
<b>OTHER COSTS</b>						
540.0000.57.9000	CONTINGENCIES		40,000	20,000	20,000	20,000
	<b>OTHER COSTS</b>		<b>40,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
	<b>Totals for dept 0000 - NON DEPARTMENTAL</b>		<b>40,000</b>	<b>320,000</b>	<b>320,000</b>	<b>320,000</b>
Dept 4500 - SOLID WASTE AND RECYCLING						
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS</b>						
540.4500.51.1100	SALARIES AND WAGES	227,308	386,575	330,787	330,787	330,787
	<b>FOOTNOTE AMOUNTS:</b>			<b>440,000</b>	<b>440,000</b>	<b>440,000</b>
	<b>FY24/25 FULL STAFF = \$400K + 3% COLA + 7% PERFORMANCE</b>					
540.4500.51.1300	OVERTIME	9,507	14,000	16,000	16,000	16,000
540.4500.51.2100	GROUP INSURANCE	78,949	116,925	144,114	144,114	144,114
540.4500.51.2200	FICA CONTRIBUTIONS	16,967	29,573	24,644	24,644	24,644
540.4500.51.2400	RETIREMENT CONTRIBUTIONS	23,442	22,000	36,219	36,219	36,219
540.4500.51.2700	WORKERS COMPENSATION	9,768	15,500	20,123	20,123	20,123
	<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS</b>	<b>365,941</b>	<b>584,573</b>	<b>571,887</b>	<b>571,887</b>	<b>571,887</b>
<b>PURCHASED/CONTRACTED SERVICES</b>						
540.4500.52.1000	PROFESSIONAL/TECHNICAL SERVICES	869	5,000	2,000	2,000	2,000
540.4500.52.2200	REPAIRS AND MAINTENANCE	31,857	40,000	40,000	48,000	48,000
	<b>FOOTNOTE AMOUNTS:</b>				<b>8,000</b>	<b>8,000</b>
	<b>CAN TIPPER REPLACEMENT</b>					
540.4500.52.2300	RENTALS	35,966	37,284	62,000	62,000	62,000
	<b>FOOTNOTE AMOUNTS:</b>			<b>55,000</b>		
	<b>ISUZU TRUCK LEASE</b>					
	<b>FOOTNOTE AMOUNTS:</b>			<b>7,000</b>		
	<b>ROLL OFFS + MISCELLANEOUS RENTALS</b>					

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 09/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET
<b>APPROPRIATIONS</b>						
Dept 4500 - SOLID WASTE AND RECYCLING						
PURCHASED/CONTRACTED SERVICES						
		GL # FOOTNOTE TOTAL:		62,000		
540.4500.52.3200	COMMUNICATIONS	1,351	3,000	3,000	3,000	3,000
540.4500.52.3300	ADVERTISING		500	200	200	200
540.4500.52.3700	EDUCATION AND TRAINING	2,912	3,500	6,000	6,000	6,000
		FOOTNOTE AMOUNTS:		6,000		
		CDL ETC...				
540.4500.52.3930	DISPOSAL SERVICES	142,933	240,000	230,000	230,000	230,000
540.4500.53.1600	SMALL EQUIPMENT	513	1,200	1,000	1,000	1,000
PURCHASED/CONTRACTED SERVICES		216,401	330,484	344,200	352,200	352,200
<b>SUPPLIES</b>						
540.4500.53.1100	GENERAL SUPPLIES AND MATERIALS	26,901	100,000	80,000	80,000	80,000
		FOOTNOTE AMOUNTS:		20,000		
		CANS & DUMPSTERS				
		FOOTNOTE AMOUNTS:		60,000		
		CAN TIPPER; UNIFORMS, R&M, SAFETY SUPPLIES;				
		GL # FOOTNOTE TOTAL:		80,000		
540.4500.53.1230	ELECTRICITY	341	700	700	700	700
540.4500.53.1270	MOTOR FUEL	17,734	30,000	30,000	30,000	30,000
540.4500.53.1650	SAFETY SUPPLIES	1,263	2,000	2,000	2,000	2,000
SUPPLIES		46,239	132,700	112,700	112,700	112,700
<b>INTERFUND CHARGES</b>						
540.4500.55.1100	INDIRECT COST ALLOCATIONS	44,520	59,360	101,574	101,574	101,574
INTERFUND CHARGES		44,520	59,360	101,574	101,574	101,574
Totals for dept 4500 - SOLID WASTE AND RECYCLING		673,101	1,107,117	1,130,361	1,138,361	1,138,361
<b>TOTAL APPROPRIATIONS</b>		673,101	1,147,117	1,450,361	1,458,361	1,458,361
<b>NET OF REVENUES/APPROPRIATIONS - FUND 540</b>		170,833				
BEGINNING FUND BALANCE		1,409,812	1,409,812	1,580,645	1,580,645	1,580,645
ENDING FUND BALANCE		1,580,645	1,409,812	1,580,645	1,580,645	1,580,645

## **Fund 560**

### **Overview**

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

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

### **FY26 Budget**

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

### **Supporting Documents**

Budget Printout

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 09/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET
<b>ESTIMATED REVENUES</b>						
Dept 0000 - NON DEPARTMENTAL						
<b>CHARGES FOR SERVICES</b>						
560.0000.34.4260	STORMWATER UTILITY CHARGES	268,705	353,169	348,000	348,000	348,000
560.0000.34.6950	LATE PAYMENT PENALTIES AND FEES	1,411	1,000	1,000	1,000	1,000
	<b>CHARGES FOR SERVICES</b>	<b>270,116</b>	<b>354,169</b>	<b>349,000</b>	<b>349,000</b>	<b>349,000</b>
<b>INVESTMENT INCOME</b>						
560.0000.36.1000	INTEREST REVENUES	15,971	7,000	15,000	15,000	15,000
	<b>INVESTMENT INCOME</b>	<b>15,971</b>	<b>7,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>OTHER FINANCING SOURCES</b>						
560.0000.39.1320	TRANSFERS IN - SPLOST	233,415	311,220	186,000	186,000	186,000
560.0000.39.9200	APPROPRIATED NET ASSETS		1,554,902	473,857	473,857	473,857
	<b>OTHER FINANCING SOURCES</b>	<b>233,415</b>	<b>1,866,122</b>	<b>659,857</b>	<b>659,857</b>	<b>659,857</b>
	<b>Totals for dept 0000 - NON DEPARTMENTAL</b>	<b>519,502</b>	<b>2,227,291</b>	<b>1,023,857</b>	<b>1,023,857</b>	<b>1,023,857</b>
	<b>TOTAL ESTIMATED REVENUES</b>	<b>519,502</b>	<b>2,227,291</b>	<b>1,023,857</b>	<b>1,023,857</b>	<b>1,023,857</b>
<b>APPROPRIATIONS</b>						
Dept 0000 - NON DEPARTMENTAL						
<b>CAPITAL OUTLAYS</b>						
560.0000.54.1400.21610	CAPITAL OUTLAYS - INFRASTRUCTURE	36,171				
560.0000.54.1400.21802	CAPITAL OUTLAYS - INFRASTRUCTURE			250,000	250,000	250,000
560.0000.54.1400.24803	CAPITAL OUTLAYS - INFRASTRUCTURE		1,000,000			
560.0000.54.1400.25801	CAPITAL OUTLAYS - INFRASTRUCTURE		452,000			
560.0000.54.1400.25802	CAPITAL OUTLAYS - INFRASTRUCTURE		45,000			
560.0000.54.1400.25803	CAPITAL OUTLAYS - INFRASTRUCTURE		140,000	160,000	160,000	160,000
	<b>CAPITAL OUTLAYS</b>	<b>36,171</b>	<b>1,637,000</b>	<b>410,000</b>	<b>410,000</b>	<b>410,000</b>
	<b>Totals for dept 0000 - NON DEPARTMENTAL</b>	<b>36,171</b>	<b>1,637,000</b>	<b>410,000</b>	<b>410,000</b>	<b>410,000</b>
Dept 4910 - STORMWATER						
<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS</b>						
560.4910.51.1100	SALARIES AND WAGES	46,446	80,857			
560.4910.51.2100	GROUP INSURANCE	7,255	9,219			
560.4910.51.2200	FICA CONTRIBUTIONS	3,459	5,086			
560.4910.51.2700	WORKERS COMPENSATION	1,828	2,900			
	<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS</b>	<b>58,988</b>	<b>98,062</b>			
<b>PURCHASED/CONTRACTED SERVICES</b>						
560.4910.52.1000	PROFESSIONAL/TECHNICAL SERVICES	1,250	15,000	15,000	15,000	15,000
560.4910.52.2200	REPAIRS AND MAINTENANCE		1,500	1,500	1,500	1,500
560.4910.52.3300	ADVERTISING		500	500	500	500
	<b>PURCHASED/CONTRACTED SERVICES</b>	<b>1,250</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>
<b>SUPPLIES</b>						
560.4910.53.1100	GENERAL SUPPLIES AND MATERIALS		1,000	1,500	1,500	1,500
560.4910.53.1650	SAFETY SUPPLIES	63				
	<b>SUPPLIES</b>	<b>63</b>	<b>1,000</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>INTERFUND CHARGES</b>						
560.4910.55.1100	INDIRECT COST ALLOCATIONS	355,672	474,229	595,357	595,357	595,357
	<b>INTERFUND CHARGES</b>	<b>355,672</b>	<b>474,229</b>	<b>595,357</b>	<b>595,357</b>	<b>595,357</b>
	<b>Totals for dept 4910 - STORMWATER</b>	<b>415,973</b>	<b>590,291</b>	<b>613,857</b>	<b>613,857</b>	<b>613,857</b>

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY THRU 09/30/25	2024-25 ORIGINAL BUDGET	2025-26 DEPT REQUESTED BUDGET	2025-26 FINANCE BUDGET	2025-26 CITY MANAGER BUDGET
APPROPRIATIONS						
TOTAL APPROPRIATIONS		452,144	2,227,291	1,023,857	1,023,857	1,023,857
NET OF REVENUES/APPROPRIATIONS - FUND 560		67,358				
BEGINNING FUND BALANCE		2,677,862	2,677,862	2,745,220	2,745,220	2,745,220
ENDING FUND BALANCE		2,745,220	2,677,862	2,745,220	2,745,220	2,745,220