



# **CITY OF DAHLONEGA**

## **Council Meeting Agenda**

**February 03, 2020 6:00 PM**

---

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

---

### **CALL TO ORDER AND WELCOME**

### **PRAYER / PLEDGE OF ALLEGIANCE TO THE AMERICAN FLAG**

### **APPROVAL OF AGENDA**

### **PUBLIC COMMENT – PLEASE LIMIT TO THREE MINUTES**

### **APPROVAL OF MINUTES -**

- [a.](#) Work Session Minutes - November 21, 2019
- [b.](#) Work Session Minutes - December 19, 2019

### **RECOGNITION**

- [a.](#) Arbor Day Proclamation 2020
- [b.](#) Tony Owens – Appointment to Downtown Development Authority Board  
Sam Norton, Mayor
- [c.](#) Patricia Turner – Appointment as Voting Member of the Cemetery Committee  
Chris Worick – Chairman Cemetery Committee

### **ORDINANCE AND RESOLUTION:**

- [1.](#) Hotel-Motel Tax Ordinance Revision  
Melody Marlowe, Finance Director
- [2.](#) FY2019 Budget Amendment  
Melody Marlowe, Finance Director
- [3.](#) Amendment of Personnel Management System Policies  
Melody Marlowe, Finance Director
- [4.](#) Amendment of Flexible Benefits Plan  
Melody Marlowe, Finance Director

### **OLD BUSINESS:**

- [5.](#) Ford F-550 Service Truck with Telescopic Crane  
Mark Buchanan, Public Works Director

### **NEW BUSINESS:**

- [6.](#) 2020 Meeting Dates Public Notice - Mary Csukas, City Clerk
- [7.](#) Financial Reports (December 2019) - Melody Marlowe, Finance Director

### **BOARDS AND COMMITTEE'S:**

### **COMMENTS:**

Clerk Comments  
City Manager Comments  
City Attorney Comments  
City Council Comments  
Mayor Comments

### **ADJOURNMENT**



## CITY OF DAHLONEGA

### Council Work Session Minutes

November 21, 2019, 4:00 p.m.

PRESENT Mayor Sam Norton Council Member Bruce Hoffman Council Member Helen Hardman Council Member JoAnne Taylor Council Member Mitchel Ridley Council Member Roman Gaddis Council Member Ron Larson	PRESENT City Manager Bill Schmid City Clerk Mary Csukas Director Melody Marlowe Director Mark Buchanan Director Kevin Herrit Superintendent John Jarrard Assistant Director Kimberly Stafford	PRESENT City Attorney Doug Parks Director Shannon Ferguson Tourism Director Sam McDuffie Chamber Present Rob Nichols
--	--	--

#### OPEN MEETING

Mayor Norton called the Work Session to order at 4:02 p.m.

#### DEPARTMENT REPORTS:

1. City Marshal's Department Report - October 2019
  - Completed end of year compliance checks for alcohol server permits.
  - Finalizing road closer plans for the upcoming Christmas Parade and the annual Lighting of the Square.
2. Community Development Department Report – October 2019
  - Hotel under construction on Choice street is placing stormwater pipes in the hotel and will be hooked to the City system this week.
  - Mayor asked if there are any modifications to the original plans concerning the hotel on Choice Street, and the response was no changes.
  - Mayor Norton stated that the plans for the hotel on Choice street had been on display in the Council Chambers.
  - Mayor Norton congratulated Director Herrit and his department on an outstanding job handling business license compliance with only three of 453 business licenses outstanding in Dahlonega.
  - Director Herrit informed Council that plans for apartments on Vickery Street have been received by the Community Development Department.
  - Council Member Gaddis was informed that the ADU's are being reviewed and will go to the planning commission in January 2020.
  - Director Herrit informed Council Member Ridley that six apartments were under construction on Riley Road, and one newly constructed house is also on this property. The Brooksore property has been sold and the new owners have a setback variance that will go to the Board of Zoning Appeal for remodeling plans.
3. Downtown Development Authority Department Report - October 2019
  - Director Ferguson Informed Council that her comprehensive department report had not changed since the last Council Meeting.
  - The Head House property's third property cleaning project is moving forward as expected, and signage will be installed to promote the retail availability at this site.
  - Christmas is upon us, and we are lucky to have many volunteers to assist with the coming events. City Manager Schmid has been informed that the tent issue was resolved administratively.

4. Financial Services Department Report – October 2019

Director Marlowe honored Angi McDonald, who has completed her Level 2 Certified Local Government Finance Officers training through the Carl Vinson Institute. This prestigious program takes many hours of training and years of dedication, and we are very proud of Angi for her accomplishment.

5. Public Works Department Report - October 2019

- Director Buchanan informed Council that the Mechanic street sidewalk project is moving along with completion by Friday. Columbarium bids will be accepted tomorrow, November 22, and asphalt bids will be accepted on December 18, 2019.
- During a recent joint meeting with the City of Dahlonega, GDOT and Lumpkin County, there was a strong indication of a round-about at Grove and Oak Grove, this is a City, GDOT and Lumpkin county project. Mayor Norton states that the round-about project timeline is possibly Summer 2020 with the kids out of school.
- Council Member Taylor wondered if there was a possibility of eliminating the pigeons at the Dive Bell through the assistance of the Falconry at Turners Corner. Director Buchanan understands the need to find a solution to the issues of pigeons at the Dive Bell.
- City Manager Schmid asked for a follow up to the Barlow Road stormwater project shown in the monthly report. Currently, this project has escalated and will be out for bids soon. Director Buchanan is looking for LMIG funding from GDOT to assist with this project as it is expensive.

6. Water & Wastewater Treatment Department Report - October 2019

- Water Plant Superintendent Jarrard informed Council that the Achasta lift station bid process is ongoing with five bids, and Turnipseed is reviewing the bids, and we expect a response by December so we may present to Council at the next work session.
- Superintendent Jarrard reminded Council that City Manager Schmid spearheaded a Capital improvement project five years ago to rehab the five stations with the same motor and pump to allow for compatibility. The rehab project is an ongoing project that is at the half waypoint.
- The City Bottled Water is expected by December 5 to distribute by December 7 for the Christmas events, with a minimum order of 10 pallets.

**BOARDS AND COMMITTEE'S:**

7. Cemetery Committee October 2019

Chairman Chris Worick, will be at the War of 1812 Event in Mt Hope Cemetery at 2 p.m. on Sunday. This event will involve the firing of muskets. The Downtown Development Authority will be present at this event.

8. Tourism Board Report - October 2019

Director McDuffie's report has been distributed to the Council and Mayor with highlights as follows;

- Newsletter subscribers have increased by 8000.
- Facebook followers have increased by 14,000 with the assistance of Pineapple PR.
- Instagram influencer this past weekend is up by 85%.
- Fox Business interview to discuss the Winery industry in Dahlonega and Tourism.
- Tourism focus on hotels will be on small groups to the Dahlonega area.
- Christmas Filming will take place in town on December 15<sup>th</sup>, 16<sup>th</sup>, and 17<sup>th</sup>.
- Chamber President Nichols stated that currently, the Chamber site is data-oriented, which is not necessarily suitable for tourism viewing. Director McDuffie is looking for an alternative. Booking reservations from the site is something we are looking for to enhance our site.

**ITEMS FOR DISCUSSION:**

9. Flexible Spending Account (FSA) Bank Account

- Assistant Finance Director Stafford informed Council that the City would be offering the FSA account to eligible employees in 2020. The Finance Department is requesting approval to open a banking account to facilitate these transactions.
- Director Marlowe stated that the Flexible Spending Account is a mechanism that is authorized by the Internal Revenue Service, which allows pre-taxed money to be saved by the employee for medical expenses not covered by their insurance. The City will withhold payment for an employee that must be used within the calendar year, but up to \$500.00 can be rolled over to the next calendar year.
- The City engaged a third party to handle the disbursement of these funds, so there is a small cost to the City that is offset by the pre-taxed savings.

10. Ordinance to allow licensed farm wineries to conduct sidewalk wine tastings

- City Attorney Parks informed Council that to allow Farm Winery's portion of the sidewalk for wine tasting, other criteria and changes will be needed that would allow the Farm Winery the same standings as a restaurant with a consumption on premise alcoholic beverage license. The configuration of the retail business and the allotted sidewalk will be a factor in permitting each tasting room in Dahlonega access to this outside wine tasting. We are asking for direction to move forward with making the necessary changes to the zoning ordinance to make this happen.
- Council Member Ridley stated that this is a tool to enhance the downtown area. The Council, Chamber President, and Tourism Director concur with moving this process forward. Mayor Norton is pleased that we use caution as we move forward with this concept and hope to have something in place by Spring 2020.

11. Resolution Approving 2019 Municipal General Election and Special Election Results

- City Attorney Parks informed Council that Lumpkin County handled the General Election and Special Election with official results posted. This Resolution will be a tool to establish permanent results through the City of Dahlonega for election results. The election results will be presented for vote at the Special Called Meeting following this Work Session.
- Mayor Norton welcomed Johnny Ariemma as a newly elected Council Member who will be sworn in at the Regular Council Meeting on January 6, 2020.

12. Proposed Tourism Board Changes to the Bylaws

- City Manager Schmid led a discussion with the Council and Mayor concerning the Tourism Board Bylaws.
- Council Member Hardman is opposed to the bylaws. The tourism board will be a part of the Chamber and report to the Chamber. They are not independent, and only a committee, and this concept goes against what initially was perceived when we built the board. A Chamber Director is accountable to its members while the Tourism Director is accountable to the City and or County. These are two completely different initiatives, and we need edits to the bylaws.
- Chamber President Nichols stated that to make the Tourism Board independent, it will need a separate 501C, and I am open to a discussion with the Council.
- Council Member Gaddis and Ridley understands these bylaws to be a compromise with the one umbrella idea, and it achieves this goal.
- City Manager Schmid and Mayor Norton stated that the Lumpkin County Chamber contract with the City of Dahlonega would not be affected by the tourism bylaws as these are internal to the Tourism Board. Council Member Gaddis stated the Council is not required to vote on these bylaws as we have a representative currently on the Tourism Board.

13. Water System Projects Update

City Manager Schmid informed Council that initiatives are in place to update the City's Water System Master Plan.

## COMMENTS

### Clerk Comments

Consumption on Premise Alcoholic Beverage renewal applications are complete except for Kingwood International Resort in Achasta.

### City Manager Comments

Department Director Reports will be on the Work Session only going forward, and Department Directors will attend Regular Council Meetings as needed.

### City Attorney Comments

City Manager Schmid and City Attorney Parks will be discussing possible changes to mandate buffer restrictions to allow for development.

### City Council Comments

Council Member Taylor is requesting changes to the requirements for membership to the City Boards and Committees.

### Mayor Comments

Mayor Norton reminded everyone to be grateful for all that we have in this season of Thanksgiving.

## ADJOURNMENT

Mayor Norton adjourned the meeting at 5:05 p.m.





## CITY OF DAHLONEGA

### Work Session Minutes

December 19, 2019, 4:00 PM

<p>PRESENT</p> <p>Mayor Sam Norton</p> <p>Council Member Roman Gaddis</p> <p>Council Member Mitchell Ridley</p> <p>Council Member Ron Larson</p> <p>Council Member JoAnne Taylor</p> <p>Council Member Helen Hardman</p> <p>Council Member Bruce Hoffman- absent</p>	<p>PRESENT</p> <p>City Manager Bill Schmid</p> <p>Director Mark Buchanan</p> <p>Director Melody Marlowe</p> <p>Director Kevin Herrit</p> <p>Superintendent John Jarrard</p> <p>Supervisor Vince Hunsinger</p>	<p>PRESENT</p> <p>City Attorney Doug Parks</p> <p>Director Shannon Ferguson</p>
--	---	---

#### OPEN MEETING

Mayor Norton called the Work Session to order at 4:02 pm

#### DEPARTMENT REPORTS:

1. City Marshal's Report November 2019
  - Marshal Branyon had submitted a written report; he is traveling this week.
2. Community Development – November 2019 Department Report
  - Director Herrit asked if there were any questions concerning his report.
  - Council Member Taylor inquired into the character area on the project map, and Director Herrit stated that he was working on this project as time allows.
  - Mayor Norton was informed that the Park Street Hotel was moving according to plans with an opening date of June 2020. Currently, there is no information on the franchise for this Hotel.
  - 2020 Occupational Tax forms were mailed, and payments are already being received at City Hall.
3. Financial Services Department Report – November 2019
  - Melody Marlowe informed the Council that the City of Dahlonega was presented with the CAFR award for the Fiscal Year 2018, and this is the tenth year the City of Dahlonega was presented with this award.
  - Mayor Norton and City Manager Schmid noted that for a City of our size, this was quite an achievement, especially ten years in a row.
4. Public Works November 2019
  - Mark Buchanan had no new information and asked the Council for any input.
  - Mayor Norton inquired of our readiness for the winter season for ice and snow. Director Buchanan stated that the public works department is ready for any inclement weather.
  - Council Member Taylor inquired on rail height for the new sidewalk, and Director Buchanan stated that the rail would conform to the required height allowed by code.
5. Water & Wastewater Treatment Department Report November 2019
  - Water Plant Supervisor Jarrard asked if Council had any questions for his department.
  - Mayor Norton inquired if any complaints of a water smell had been reported. No complaints have been logged, but at the request of City Manager Schmid, samples had been collected, and the results should be back in tonight.

#### BOARDS AND COMMITTEE'S:

6. Downtown Development Authority and Main Street Report
  - Director Ferguson informed Council that her department had a completed Marketing Plan that will be presented to DDA Board for review.
  - Council and DDA Board completed a trip to Woodstock to review their mixed-use of properties.
  - The Head House cleaning is complete, and this property is ready to show to prospective tenants. We are looking into renovation ideas and expect to have some plans in January 2020.
7. Dahlonge Cemetery Committee November Report
  - The Cemetery Report was submitted with no questions from the Council.

#### ITEMS FOR DISCUSSION:

8. Update on 2018 RTP Grant
  - Director Kevin Herit and Director Mark Buchanan discussed the need for \$295,000 in TSPLOST dollars for a sidewalk and pedestrian bridge project to Wimpy Mill Park.
9. Ordinance 2019-29 – State Standards Adoption for Construction
  - Doug Parks presented Ordinance 2019-29 State Standards Adoption for Construction an ordinance to amend the Code of the City of Dahlonge regarding enforcement of the state minimum standard code for construction.
10. Achasta Lift Station Rehabilitation Bids & Recommendation
  - Director Jarrard informed Council that five bids were received for the rehabilitation of the Achasta Lift Station. Cedar Farms & Construction was the winning bid at \$424,659.70. This item has been budgeted under capital projects.
  - If approved, this project will take 12 weeks to complete, with minimum traffic interruption in the area.
11. Ford F-750 Dump Truck Bid Award #2020-07
  - Director Buchanan informed Council that four bids were received for the purchase of the Ford F-750 Dump Truck with a budget of \$90,000. Nextran Truck Centers was the winning bid at \$84,219.00. This vendor provides a higher quality truck bed that is preferred by Staff.
12. Solid Waste Permit/ Franchise Fee
  - Director Buchanan informed Council that Staff would be working with our legal counsel and finance department to develop a commercial franchise fee or permitting system for the Solid Waste Haulers within the City Limits. There is a need to offset the cost of the road damage from these large, heavy trucks on our city streets. Currently, this item is for informational purpose with more formal action in the coming months
13. Ford F-350 Cab & Chassis Bid Award #2020-004
  - Supervisor Hunsinger informed Council that three bids were received for the purchase of the Ford F-350 Cab & Chassis with a budget of \$60,000. Wade Ford was the winning bid at \$31,000. The remaining budgeted funds are needed to refurbish an existing tool bed that will be mounted on the new F-350.
14. Ford F-550 with Knapheide Forestry Body Bid Award - #2020-03
  - Supervisor Hunsinger informed Council that four bids were received for the purchase of the Ford F-550 with Knapheide Forestry Body with a budget of \$115,000. Wade Ford was the winning bid at \$69,452. The F-550 truck does not require a CDL driver and will replace the 1979 Chipper truck that is in use at this time.
15. 2020 Agreement for Tourism Development Services
  - City Manager Schmid presented the updated 2020 Agreement for Tourism Development Services.
  - Council and Mayor understand that this agreement is the same as 2019, outlining the funding of this service to the Chamber, whose umbrella that tourism services are administered.
16. Dahlonge-Lumpkin County Chamber Inc. By-law Changes
  - Mayor Norton and Council discussed the changes outlined in the proposed Lumpkin County Chamber Bylaws that were created between the City of Dahlonge, Lumpkin County, and the

Chamber.

- Council Member Gaddis asked why we would vote on these bylaws that belonged to an organization that we contract to do the service.
- Doug Parks stated that the tourism board is a separate entity, and approval is not required.
- Mayor Norton stated that approval is not the action needed for the bylaws, but an understanding or consent to the bylaws is appropriate.

17. Occupancy Agreement for City-County Building

- City Manager Bill Schmid informed Council that the Occupancy Agreement for the County Building had been sent to the County Manager for review. This agreement is a mechanism for monthly payments of fair market rent by the Chamber of Commerce for its use of the City portion of the joint City/County Building. No rent is charged for the Visitors portion of the building.
- Council Member Larson asked for clarification of the idea of rent or something else in place of rent from the Chamber.
- Council Member Taylor stated that the document says that the City would accept fair market rent or repairs.
- Council Member Gaddis stated that the agreement should be discussed with the County, and we should agree on rent or no rent together.
- Council Member Ridley asked Chamber President Nichols to comment. President Nichols wants clarification of repairs & upkeep requirements. The 2020 budget has been approved, so cash rent at this time would require budget amendments, but funds for repairs have been set aside.
- City Manager Schmid, County Manager Dockery, and Chamber President Nichols will continue discussing this agreement.

18. W/WW Treatment Plant Professional Services Agreement

- City Manager Schmid outlined the proposed professional agreement between the City of Dahlonega and Jarrard Water Services, LLC. The agreement outlines key services to be performed and the cost associated with the agreement that will also be a cost-saving of \$50,000 in payroll.
- Council Member Larson was informed that John Jarrard would end his employment with the City of Dahlonega on December 31, 2019
- Council Member Taylor asked why the timing was so tight for Council to review this agreement and requested that Staff inform Council in a timelier manner.
- City Manager Schmid informed Council that Morgan Caldwell would take on the role of Lead Supervisor at the Water Plant. Morgan has trained under John Jarrard.
- Plant Supervisor Jarrard informed Council that the plant staff had been trained to handle a transition as outlined in the agreement.

**COMMENTS –**

Clerk Comments – Not in attendance

City Manager Comments - Merry Christmas and Happy New Year.

City Attorney Comments - Merry Christmas and Happy New Year

City Council Comments - Merry Christmas and Happy New Year

Mayor Comments – Merry Christmas and Happy New Year

**ADJOURNMENT**

Mayor Norton adjourned the Work Session at 5:10 pm.



**WHEREAS, In 1872 J. Sterling Morton proposed to the Nebraska Board of Agriculture that a special day be set aside for the planting of trees, and**

**WHEREAS, this holiday, called Arbor Day, was first observed with the planting of more than a million trees in Nebraska, and**

**WHEREAS, Arbor Day is now observed throughout the nation and the world, and**

**WHEREAS, trees can reduce the erosion of our precious topsoil by wind and water, cut heating and cooling costs, moderate the temperature, clean the air, produce oxygen and provide habitat for wildlife, and**

**WHEREAS, trees in our city increase property values, enhance the economic vitality of business areas, and beautify our community, and**

**WHEREAS, trees are a source of joy and spiritual renewal, and**

**WHEREAS, the City of Dahlenega has been recognized as a Tree City USA by The National Arbor Day Foundation and desires to continue its tree-planting ways,**

**NOW THEREFORE, I, Sam Norton, Mayor of the City of Dahlenega, do hereby proclaim February 24<sup>th</sup>, 2020 as ARBOR DAY, and I urge all citizens to support efforts to care for our trees and woodlands and to support our city's community forestry program, and**

**FURTHER, I urge all citizens to plant trees to gladden the hearts and promote the well-being of present and future generations.**

**Proclaimed this 24<sup>th</sup> Day of February 2020 by:**

\_\_\_\_\_  
Sam Norton, Mayor

City Seal

Attest:

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



## CITY COUNCIL AGENDA REPORT

**DATE:** February 3, 2020  
**TITLE:** Tony Owens – Appointment to Downtown Development Authority Board  
**PRESENTED BY:** Sam Norton, Mayor

---

**AGENDA ITEM DESCRIPTION:**

Tony Owens – Appointment to Downtown Development Authority Board

---

**HISTORY/PAST ACTION:**

Re-Appointment to DDA Board

---

**FINANCIAL IMPACT:**

---

**RECOMMENDATION:**

---

**SUGGESTED MOTIONS:**

---

**ATTACHMENTS:**



## CITY COUNCIL AGENDA REPORT

**DATE:** February 3, 2020  
**TITLE:** Patricia Turner – Appointment as Voting Member of the Cemetery Committee  
**PRESENTED BY:** Chris Worick – Chairman Cemetery Committee

---

### **AGENDA ITEM DESCRIPTION:**

Chris Worick is requesting the appointment of Patricia Turner as a voting member of the cemetery committee.

---

### **HISTORY/PAST ACTION:**

The Cemetery Committee placed Patricia Turner as an at-large member of the Cemetery Committee on November 14, 2019.

---

### **FINANCIAL IMPACT:**

---

### **RECOMMENDATION:**

Staff is requesting the appointment of Patricia Turner as a voting member of the Cemetery Committee.

---

### **SUGGESTED MOTIONS:**

Staff is requesting the approval of Patricia Turner as a voting member of the Cemetery Committee.

---

### **ATTACHMENTS:**



## CITY COUNCIL AGENDA REPORT

**DATE:** January 16, 2020  
**TITLE:** Hotel-Motel Tax Ordinance Revision  
**PRESENTED BY:** Melody Marlowe, Finance Director

---

### AGENDA ITEM DESCRIPTION:

An ordinance to amend interest incurred on delinquent accounts for hotel-motel tax

---

### HISTORY/PAST ACTION:

As reported at Council Work Session on January 16, 2020, a review of Hotel-Motel Tax was recently completed through a contract with Georgia Municipal Association. The scope of the work included (1) review of applicable provisions of the City's municipal code and ordinances, and (2) examination of records pertaining to hotel-motel taxes to ensure accuracy and to identify errors or omissions that resulted in deficient payment to the City. A summary of the work performed is presented in the attached memo from Mak Yari, project coordinator. The Analysis Report and Examination Report presented by the consultant are available for review in the City Finance Department.

Staff worked with the City Attorney to prepare the recommended ordinance revision for Council adoption.

---

### FINANCIAL IMPACT:

The total cost for both phases of the review was \$8,237.58. Revenue of \$1,470.69 was discovered. The net cost will be prorated between the Chamber and the City as described in the Agreement for Tourism Development Services.

---

### RECOMMENDATION:

It is recommended that the ordinance revision prepared by the City Attorney be approved by Council to establish interest charged on delinquent taxes owed the City. The amendment assures compliance with OCGA 48-2-40.

---

### SUGGESTED MOTIONS:

I make a motion to approve Ordinance 2020-08 to amend interest incurred on delinquent accounts for hotel-motel tax.

---

### ATTACHMENTS:

Ordinance 2020-08: An ordinance to amend interest incurred on delinquent accounts for hotel-motel tax  
Memorandum – City of Dahlonega's Hotel-Motel Excise Tax Audit Project – Phase 1 and 2

Ordinance 2020-08

**AN ORDINANCE TO AMEND THE CODE OF THE CITY OF DAHLONEGA, GEORGIA, SUBPART B: RELATED LAWS, ARTICLE IV: HOTEL/MOTEL TAX, SECTION 17: INTEREST.**

Short title: "An ordinance to amend interest incurred on delinquent accounts for hotel-motel tax."

WHEREAS, the City Council of Dahlonega, Georgia desires to amend the interest rate of delinquent accounts to reflect the rate set forth in O.C.G.A. § 48-2-40.

NOW, THEREFORE, be it ordained, and it is so ordained by the authority of the City Council of Dahlonega, that Subpart B, Article IV, Section 17, be amended in its entirety to read as follows:

Sec. 17. - Interest.

Delinquent taxes owed the City pursuant to this Code shall bear interest monthly, or fraction thereof, until paid at the rate set forth in O.C.G.A. § 48-2-40.

Adopted and Ordained this 3<sup>rd</sup> day of February, 2020.

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

Attest: \_\_\_\_\_  
Mary Csukas, City Clerk



# Memorandum

**To:** Ms. Melody Marlowe  
**From:** Mak Yari  
**Date:** 1/10/2020  
**Subject:** City of Dahlonaga's Hotel-Motel Excise Tax Audit Project - Phases 1 and 2

---

This memorandum is intended to summarize and document the process and history associated with completion of the subject project.

This project was undertaken to take a comprehensive look at this City program. It was intended to ensure appropriate recordkeeping and reporting as well as the City Ordinances that comply with the most recent state statutes and laws. To that end, the City's Finance Department contacted the GMA to obtain a proposal to complete this work. This proposal was received, and work was ultimately authorized in March 2018. The Resource Professionals Group (TRPG) acted as the technical subcontractor to the GMA on completing this project.

Phase 1 of this work reviewed the City records and tax returns for 15 local hospitality service providers. Records for the period of 2015 through 2018 were examined by the consultant. The review of the returns yielded no real concern about the general appropriateness of the rent earnings reported or the tax remitted. Additionally, all existing City Ordinances were obtained and reviewed.

Phase 1 report was completed and delivered to the City in May 2019. This work identified the following general recommendations:

- Provide field audits of 2 hospitality service providers as Phase 2 of this project;
- Adopt new model ordinance;
- Incorporate a number of ancillary steps within the existing program to enhance the identification of all potential service providers, such as vacation rental properties and enhance the record keeping.

Subsequently, Phase 2 of this project was authorized in Fall of 2019. This work was completed by the consultant and report provided to the City in November 2019. This phase of the work reviewed two, local service providers' operation in much greater details. The ultimate results indicated that these providers were complying with the required ordinance and properly reporting/ submitting their excise taxes to the City. However, one instance of a missing submittal was discovered. This was associated with a month when the audited establishment changed ownership. Subsequently, the new owner completed and submitted a return to take care of this inadvertent matter to the City in November 2019.

Upon completion of this matter, City proceeded to complete this audit by forwarding 2 letters to thank these providers for their recordkeeping and compliance with the requirements.



## CITY COUNCIL AGENDA REPORT

**DATE:** January 16, 2020  
**TITLE:** FY2019 Budget Amendment  
**PRESENTED BY:** Melody Marlowe, Finance Director

---

**AGENDA ITEM DESCRIPTION:**

FY2019 Year-End Budget Amendment

---

**HISTORY/PAST ACTION:**

The FY2019 Original budget was approved on August 16, 2018.

---

**FINANCIAL IMPACT:**

Described on the attached documents

---

**RECOMMENDATION:**

It is recommended that Council approved the year-end budget amendment as presented

---

**SUGGESTED MOTIONS:**

I recommend approval of Resolution 2020-07 Year-End Budget Amendment for Fiscal Year 2019

---

**ATTACHMENTS:**

Resolution 2020-07 Year-End Budget Amendment Fiscal Year 2019

**RESOLUTION 2020-07**  
**YEAR-END BUDGET AMENDMENT**  
**FISCAL YEAR 2019**

**WHEREAS**, the City Council approved a budget for fiscal year 2019 for the City of Dahlonega on August 16, 2018; and

**WHEREAS**, the budget is a dynamic rather than static revenue and spending plan which requires adjustment from time to time as circumstances change; and

**WHEREAS**, through review of the financial activity for the current fiscal year, there are budget adjustments needed to more closely reflect expected results.

**NOW THEREFORE, BE IT RESOLVED** that the Mayor and City Council of the City of Dahlonega, Georgia hereby adopts the adjustments to the Fiscal 2019 budget as presented on “Attachment A” and “Attachment B” attached hereto and made a part of the Resolution.

**ADOPTED** this 3rd day of February, 2020.

**CITY OF DAHLONEGA, GEORGIA**

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

Attest:

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

## YEAR-END BUDGET AMENDMENT – FISCAL YEAR 2019 ADJUSTMENT DESCRIPTIONS

### General Fund

The General Fund recognized a net ***increase*** in operating revenues of \$48,600. The adjustments associated with this increase are as follows:

- Recognize additional interest income of \$48,600
- Decrease of 18,000 in Property Tax revenue and increase of \$18,000 in Local Option Sales Tax revenue

The General Fund recognized a net ***increase*** in operating expenditures of \$41,724. The adjustments associated with this increase are as follows:

- Additional \$8,000 in the Administrative department to recognize bank fees that were previously netted against interest income
- Increase Streets department by \$14,500 to provide funding for signs and cones necessary for the downtown protest event
- Increase Streets department by \$24,000 and decrease Parks department by \$24,000 to reflect shift of purchases between departments
- Increase Shop department by \$5,300 to provide funding for the emergency replacement of the air conditioner at City Shop
- Decrease Community Development by \$21,000 to supplement funding for engineering design services for the Yahoola High Trestle Trail Project (transfer to Grant Capital Project Fund)
- Increase Public Safety department expenditures by \$20,800 to provide funding for purchases related to the downtown protest event
- Increase Public Safety department by \$14,124 to provide funding for the purchase of a license plate reader

The General Fund recognized a ***net change*** in Other Funding Sources (Uses) of \$6,876. The adjustments associated with this change are as follows:

- Transfer Out increased by \$21,000 to reflect transfer to Grants Capital Project Fund to supplement funding for the engineering design services for the Yahoola High Trestle Trail Project
- General Fund Contingency decreased by \$14,124 to provide funding for purchase of a license plate reader for Public Safety

### Hotel/Motel Tax Fund

The Hotel/Motel Tax Fund recognized an increase of \$3,341 to both revenue and related distributions to reflect final collections for the year.

### **General Government Capital Projects Fund**

The General Government Capital Projects Fund recognized ***no change*** in the total budget; however, notable adjustments that ***did not affect the total budget*** but represent adjustments between projects are as follows:

- \$2,625 in additional revenue from cemetery lot sales was recognized and appropriated to the Cemetery Paving Project
- \$90,000 was taken from the Storm Drain – Johnson Street project (\$30,000) and from the Meaders Street Parking project (\$60,000) and redirected to the 2019 LMIG Paving project in the Grant Capital Projects Fund
- \$12,000 was moved from Cemetery Improvements project to Cemetery Paving
- \$85,000 was moved from Facilities & Property Program to Key Historic Properties project to supplement funding for the purchase of the Head House
- \$17,403 was allocated from Tourism Projects for the purchase of the Downtown Camera Surveillance System
- \$38,402 was transferred out of Tourism Projects to supplement funding for excavation and dredging of the Reservoir to prepare for the Kayak Launch

### **Grant Capital Projects Fund**

The Grant Capital Projects Fund recognized an ***increase*** of \$50,000 in revenues as described below:

- GDOT provided LMIG funding for Off System Safety improvements in the amount of \$50,000

The Grant Capital Projects Fund recognized an ***increase*** of \$161,000 in expenditures as described below:

- The OSS Install – FY2019 LMIG project ***increased*** by \$50,000 to recognize GDOT funding received
- The Street Paving – FY2019 LMIG project was funded an additional \$90,000
- The Yahoola High Trestle Trail project was funded at \$21,000 in order to proceed with engineering design

Other Financing Sources ***increased*** by \$111,000 to reflect additional transfer from General Fund for the LMIG Paving project and the Trail project

### **SPLOST Fund**

The SPLOST Fund recognized no adjustments

### **TSPLOST Fund**

The TSPLOST Fund was established with estimated revenue of \$179,550, which will be paid to Lumpkin County as agreed for the joint transportation project.

### **Water and Sewer Fund**

The Water and Sewer Fund recognized an *increase* in operating revenues of \$11,000. The adjustment associated with this increase are as follows:

- Recognize additional interest income of \$11,000

The Water and Sewer Fund recognized a net *increase* in operating expenditures of \$41,379. The adjustments associated with this increase are as follows:

- Increase to recognize new charges for sanitation services provided by the City of Dahlonega: Reservoir Maintenance (\$10,164), Water Treatment (\$1,944), and W/S Distribution & Collection (\$1,678)
- Increase Reservoir Maintenance department by \$11,000 to provide funding for legal expenses related to Yahoola Reservoir Management Plan
- Decrease Reservoir Maintenance department by \$2,407 to supplement the Reservoir Dredging Project
- Decrease Reservoir Maintenance department by \$16,000 to provide additional funding for the Wimpy Mill Picnic Area
- The W/S Distribution and Collection department increased by \$20,000 to provide funding for a detailed billing volume audit by Nelsnick Enterprises
- The Sewage Treatment department increased \$15,000 to cover unexpected, significant increases in disposal fees

The Water and Sewer Fund recognized a *net change* in Other Funding Sources (Uses) of \$30,379. The adjustments associated with this change are as follows:

- Transfer In from General Government Capital Projects Fund of \$38,402 for the Reservoir Dredging project
- W&S Fund Contingency increased by \$48,786 to provide funding for the detailed billing audit, sanitation services, and increased disposal fees
- Water and Sewer Capital Projects reflects a net decrease of \$56,809
  - The Lift Station Improvements / Pump Replacements project decreased by \$169,619 to provide funding to the Owen's Farm Lift Station project and the Reservoir Dredging project
  - The budget for Facility Improvements Program of \$35,000 was reallocated to the Owen's Farm Lift Station project
  - The Owen's Farm Lift Station project was increased by \$185,428
  - The Wimpy Mill Picnic Area project was increased by \$16,000
  - The Reservoir Dredging project was established at \$60,000

**Solid Waste Fund**

The Solid Waste Fund recognized an increase in projected revenue of \$9,375 to be used for a Sanitation Study by the Resource Professional Group

**Downtown Development Authority**

The Downtown Development Authority recognized a ***net change*** in Operating expenditures of \$1,450. The adjustments associated with this change are as follows:

- Decrease of \$400 in Administration department and increase in Dahlonga 2000 to shift budget to cover event activity costs
- Increase in Dahlonga 2000 of \$1,450 to establish budget for façade grant awarded to Chestatee Village Management

**City of Dahlonge**  
**General Fund**  
**FY2019 Budget**

	<u>Original Budget</u>	<u>Previous Amendments</u>	<u>Year-End Amendment</u>	<u>Amended Budget</u>
<b>Revenues</b>				
General Property Taxes	\$ 1,307,555	\$ -	\$ (18,000)	\$ 1,289,555
Local Option Sales Tax	873,291	-	18,000	891,291
Other Taxes	1,364,000	-	-	1,364,000
Licenses & Permits	160,000	-	-	160,000
Fines, Fees, and Forfeitures	140,000	-	-	140,000
Charges for Services	74,000	-	-	74,000
Intergovernmental	19,700	-	-	19,700
Interest	42,500	-	48,600	91,100
Other	9,100	15,246	-	24,346
Total	3,990,146	15,246	48,600	4,053,992
	-			
<b>Expenditures</b>				
Legislative	201,608	9,600	-	211,208
Executive	272,799	-	-	272,799
Election	15,450	-	-	15,450
Administration	957,372	4,000	8,000	969,372
Municipal Court	230,641	-	-	230,641
Street Construction and Maintenance	1,020,652	21,576	38,500	1,080,728
Shop	110,883	-	5,300	116,183
Cemetery	59,384	-	-	59,384
Parks	76,808	-	(24,000)	52,808
Community Development	303,848	30,000	(21,000)	312,848
Public Safety	332,451	15,846	34,924	383,221
Total	3,581,896	81,022	41,724	3,704,642
Excess of revenues over expenditures	408,250	(65,776)	6,876	349,350
<b>Other Funding Sources (Uses)</b>				
Transfer Out	(1,935,217)	(2,500)	(21,000)	(1,958,717)
Contingency	(39,900)	25,776	14,124	-
Total	(1,975,117)	23,276	(6,876)	(1,958,717)
Appropriated Fund Balance	\$ (1,566,867)	\$ (42,500)	\$ -	\$ (1,609,367)

**City of Dahlonge**  
**Hotel/Motel Tax Fund**  
**FY2019 Budget**

	Original <u>Budget</u>	Previous <u>Amendments</u>	Year-End <u>Amendment</u>	Amended <u>Budget</u>
<b>Revenues</b>				
Hotel/Motel Tax Revenue (8%)	\$ 417,397	\$ -	\$ 3,341	\$ 420,738
Total	417,397	-	3,341	420,738
<b>Expenditures</b>				
Purchased Services - Tourism	253,047	-	9,088	262,135
Transfer to GG Capital Projects Fund	151,828	-	(5,847)	145,981
Transfer to General Fund	12,522	-	100	12,622
Total	417,397	-	3,341	420,738
Appropriated Fund Balance	\$ -	\$ -	\$ -	\$ -

**CITY OF DAHLONEGA, GEORGIA**  
**General Government Capital Projects Fund**  
**FY2019 Budget**

	Original Budget	Previous Amendments	Year-End Amendment	Amended Budget
<b>Revenues and Other Financing Sources</b>				
Cemetery Lot Sales	\$ 12,000	\$ -	\$ 2,625	\$ 14,625
Transfer In - General Fund	1,451,000	-	(90,000)	1,361,000
Transfer In - Hotel Motel Tax Fund	151,828	-	-	151,828
Total	1,614,828	-	(87,375)	1,527,453
<b>Expenditures</b>				
Transfer Out - Grant Capital Projects Fund	-	-	-	-
Transfer Out - Water & Sewer Fund	-	-	38,402	38,402
Capital Projects**	1,614,828	443,234	(125,777)	1,932,285
Total	1,614,828	443,234	(87,375)	1,970,687
Appropriated Fund Balance	\$ -	\$ (443,234)	\$ -	\$ (443,234)

**\*\*Capital Projects:**

4-Door Pickup Truck 4x4 (Streets)	\$ 29,000			\$ 29,000
Stormwater Projects	80,000	54,660		134,660
Cemetery Columbarium	50,000	10,000		60,000
Bridge Maintenance Program	25,000	50,000		75,000
Facilities & Property Program	60,000	41,000	(85,000)	16,000
Storm Drain - Park Street	-	30,000		30,000
Roof - City Hall	-	30,000		30,000
Vehicle - Public Safety SUV	45,000			45,000
Financial Software/Hardware	-	70,000		70,000
Tourism Projects	151,828	(83,426)	(55,805)	12,597
Crosswalk/Sidewalk Program	40,000			40,000
Key Historic Properties	400,000		85,000	485,000
City Hall Restrooms & Foyer	30,000			30,000
City Hall Parking Expansion	50,000			50,000
N Park Street Building Demolition	130,000			130,000
Storm Drain - Johnson Street	352,000	(250,000)	(30,000)	72,000
Faux Brick Crosswalks	25,000			25,000
Meaders Street Parking	60,000		(60,000)	-
Cemetery Paving	75,000		14,625	89,625
Cemetery Improvements	12,000		(12,000)	-
Hancock Park Playground	-	241,000		241,000
Storm Drain Repairs - Barlow Street	-	150,000		150,000
Martin Street Widening	-	100,000		100,000
Downtown Camera Surveillance System			17,403	17,403
Total	\$ 1,614,828	\$ 443,234	\$ (125,777)	\$ 1,932,285

**City of Dahlonge**  
**Grant Capital Projects Fund**  
**FY2019 Budget**

	Original <u>Budget</u>	Previous <u>Amendments</u>	Year-End <u>Amendment</u>	Amended <u>Budget</u>
<b>Revenues</b>				
GDOT TE Grant (10681) - Streetscape	\$ -	\$ 110,478		\$ 110,478
FY2019 GDOT LMIG - Street Paving	-			\$ -
FY2019 GDOT LMIG - OSS	-		50,000	\$ 50,000
GDOT LMIG - Calhoun Road	-	28,500	-	\$ 28,500
	-	-	-	-
Total	-	138,978	50,000	188,978
<b>Expenditures</b>				
Streetscape	60,000			60,000
Street Paving - FY2018 LMIG	-	8,530		8,530
OSS Install - FY2019 LMIG	25,000		50,000	75,000
Street Paving - FY2019 LMIG	30,000	74,501	90,000	194,501
Calhoun Road Paving - GDOT LMIG	-	41,000	-	41,000
Yahoola High Trestle Trail Phase I	-	-	21,000	21,000
Total	115,000	124,031	161,000	400,031
<b>OTHER FINANCING SOURCES (USES)</b>				
Intergovernmental - UNG	-	-		-
Transfers In(Out)				
General Fund	115,000	12,500	111,000	238,500
Total	115,000	12,500	111,000	238,500
Appropriated Fund Balance	\$ -	\$ 27,447	\$ -	\$ 27,447

**City of Dahlonega**  
**SPLOST Fund**  
**FY2019 Budget**

	<u>Original Budget</u>	<u>Previous Amendments</u>	<u>Year-End Amendment</u>	<u>Amended Budget</u>
<b>Revenues</b>				
SPLOST Revenues	\$ 554,374			\$ 554,374
Interest Income	-			-
Total	554,374	-	-	554,374
<b>Expenses</b>				
Transfer Out - Water & Sewer Fund	554,374			554,374
Total	554,374	-	-	554,374
Appropriated Fund Balance	\$ -	\$ -	\$ -	\$ -

**Note: SPLOST funds are dedicated to the Wastewater Treatment Plant Upgrade project.**

**City of Dahlonga**  
**Transportation SPLOST Fund**  
**FY2019 Budget**

	<u>Original Budget</u>	<u>Previous Amendments</u>	<u>Year-End Amendment</u>	<u>Amended Budget</u>
<b>Revenues</b>				
TSPLOST Revenues	\$ -		\$ 179,550	\$ 179,550
Interest Income	-			-
Total	-	-	179,550	179,550
<b>Expenses</b>				
Payment to Other Governments	-		179,550	179,550
Total	-	-	179,550	179,550
Appropriated Fund Balance	\$ -	\$ -	\$ -	\$ -

**City of Dahlonega  
Water & Sewer Fund  
FY2019 Budget**

	<u>Budget</u>	<u>Previous Amendments</u>	<u>Year-End Amendment</u>	<u>Amended Budget</u>
<b>Revenues</b>				
Water Sales	\$ 2,972,243	\$ -	\$ -	\$ 2,972,243
Sewer Sales	1,984,184	-	-	1,984,184
Connection Fees	300,000	-	-	300,000
Interest Income Operating Accounts	24,000	-	11,000	35,000
Interest Income Bond Accounts	3,000	-	-	3,000
Grant Revenue	-	-	-	-
Sale of Fixed Assets	-	-	-	-
Other	14,500	-	-	14,500
Total	<u>5,297,927</u>	<u>-</u>	<u>11,000</u>	<u>5,308,927</u>
<b>Expenses</b>				
Reservoir Maintenance	23,500	-	2,757	26,257
Reservoir Loan	153,049	-	-	153,049
Water Treatment	761,596	-	1,944	763,540
W/S Distribution and Collection	960,238	43,000	21,678	1,024,916
Sewage Treatment	643,793	-	15,000	658,793
Sewage Lift Stations	229,120	-	-	229,120
Bond Interest/Insurance Expense	1,085,706	-	-	1,085,706
Charges for Services (General Fund)	45,000	-	-	45,000
Depreciation	1,792,792	-	-	1,792,792
Total	<u>5,694,794</u>	<u>43,000</u>	<u>41,379</u>	<u>5,779,173</u>
Excess of revenues over expenses	<u>(396,867)</u>	<u>(43,000)</u>	<u>(30,379)</u>	<u>(470,246)</u>
Transfer In - SPLOST Fund	554,374	-	-	554,374
Transfer In - GG Capital Projects Fund	-	-	38,402	38,402
Contingency	(52,977)	-	48,786	(4,191)
Capital Projects**	(1,369,000)	(651,708)	(56,809)	(2,077,517)
Total	<u>(867,603)</u>	<u>(651,708)</u>	<u>30,379</u>	<u>(1,488,932)</u>
Change in Net Assets	<u>\$ (1,264,470)</u>	<u>\$ (694,708)</u>	<u>\$ -</u>	<u>\$ (1,959,178)</u>

**City of Dahlonega  
Water & Sewer Fund  
FY2019 Budget**

	<u>Budget</u>	<u>Previous Amendments</u>	<u>Year-End Amendment</u>	<u>Amended Budget</u>
<b>**Capital Projects:</b>				
Lift Station Improvements / Pump Replacements	\$ 150,000	\$ 39,000	\$ (169,619)	\$ 19,381
Meter Replacement Program	50,000	15,020	-	65,020
WS Line Replacement - Park Street	400,000	75,000	-	475,000
Lift Station Rehab - Birch River	350,000	-	-	350,000
Facility Improvements Program	-	35,000	(35,000)	-
Lift Station Rehab - Owen's Farm	-	326,075	185,428	511,503
WS Line Replacements - Other	100,000	100,000	-	200,000
Wimpy Mill Picnic Area	-	41,613	16,000	57,613
S Chestatee SS Easement	60,000	-	-	60,000
Water Model	50,000	20,000	-	70,000
Water & Sewer System Mapping	84,000	-	-	84,000
Service Truck	65,000	-	-	65,000
Reservoir Dredging	-	-	60,000	60,000
Debt Reduction Program	60,000	-	-	60,000
	<u>\$ 1,369,000</u>	<u>\$ 651,708</u>	<u>\$ 56,809</u>	<u>\$ 2,077,517</u>

**City of Dahlonega  
Solid Waste Fund  
FY2019 Budget**

	<u>Original Budget</u>	<u>Previous Amendments</u>	<u>Year-End Amendment</u>	<u>Amended Budget</u>
<b>Revenues</b>				
Solid Waste Collection Fees	\$ 874,665		\$ 9,375	\$ 884,040
Miscellaneous Revenue	1,000			1,000
Interest Revenue	300	-	-	300
Total	<u>875,965</u>	<u>-</u>	<u>9,375</u>	<u>885,340</u>
<b>Expenses</b>				
Personal Services	494,202			494,202
Purchased Services	230,281		9,375	239,656
Supplies	79,800			79,800
Depreciation	71,627			71,627
Total	<u>875,910</u>	<u>-</u>	<u>9,375</u>	<u>885,285</u>
<b>Non-Operating Revenues/(Expenses)</b>				
Transfer In - General Fund	40,000	-	-	40,000
Loan Proceeds - GEFA	-	-	-	-
Interest Expense	(8,000)	-	-	(8,000)
Capital Assets	(170,000)	-	-	(170,000)
Total	<u>(138,000)</u>	<u>-</u>	<u>-</u>	<u>(138,000)</u>
Appropriated Net Assets	<u>\$ (137,945)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (137,945)</u>

**City of Dahlonge**  
**Downtown Development Authority**  
**FY2019 Budget**

	<u>Original Budget</u>	<u>Previous Amendments</u>	<u>Year-End Amendment</u>	<u>Amended Budget</u>
<b>Revenues</b>				
Miscellaneous Revenue	\$ 200	\$ -	\$ -	\$ 200
Interest	-	-	-	-
Total	200	-	-	200
<b>Expenditures</b>				
DDA Administration	181,735	-	(400)	181,335
DDA Programs and Projects	153,954	-		153,954
Dahlonge 2000	-	-	1,850	1,850
Film	6,250	-		6,250
Parking	-	-		-
Total	341,939	-	1,450	343,389
<b>Non-Operating Revenue</b>				
Bond Issue Revenue	-	-	-	-
Contributions	-	-	-	-
Transfer from General Fund	341,739	(10,000)	-	331,739
Total	341,739	(10,000)	-	331,739
Appropriated Fund Balance	\$ -	\$ (10,000)	\$ (1,450)	\$ (11,450)



## CITY COUNCIL AGENDA REPORT

**DATE:** January 16, 2020  
**TITLE:** Amendment of Personnel Management System Policies  
**PRESENTED BY:** Melody Marlowe, Finance Director

---

### AGENDA ITEM DESCRIPTION:

An amendment of the City of Dahlonega Personnel Management System Policies is necessary to reflect changes to City and employee contributions toward the cost of health insurance.

---

### HISTORY/PAST ACTION:

The City offers health care coverage to employees, and the cost is shared between the City and employee. The cost share for 2019 was 90%/10% (City/employee) for employee coverage and 85%/15% (City/employee) for dependent coverage. The allocation changed for 2020 for dependent coverage to 80%/20% (City/employee). The City continues to pay 90% of employee coverage.

---

### FINANCIAL IMPACT:

The policy change shifted an additional share of the cost for dependent coverage to the employee.

---

### RECOMMENDATION:

It is recommended that Council approve the amendment to Personnel Policies to include a general statement that the Employee shares in the cost of health insurance. Specific percentages are removed to allow for flexibility in future years.

---

### SUGGESTED MOTIONS:

I make a motion to adopt Resolution 2020-08 approving the amendment of the City of Dahlonega Personnel Management System Policies.

---

### ATTACHMENTS:

Resolution 2020-08 Personnel Management System Policies Amendment  
Personnel Management System Policies, Section VI – Benefits, Par. 6.100

**RESOLUTION 2020-08**

**PERSONNEL MANAGEMENT SYSTEM POLICIES AMENDMENT**

**WHEREAS**, the City of Dahlonega Mayor and City Council adopted the Personnel Management System Policies on February 3, 2014; and,

**WHEREAS**, it is desired to modify Section VI – Benefits, Paragraph 6.1000 Group Health Insurance relating to the employee’s percentage contribution to the cost of coverage.

**NOW THEREFORE, BE IT RESOLVED** that the Mayor and City Council of the City of Dahlonega, Georgia approves the amendment as attached hereto and made a part of the Resolution with an effective date of January 1, 2020.

**ADOPTED** this 3rd day of February, 2020.

**CITY OF DAHLONEGA, GEORGIA**

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

Attest:

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

**AMENDMENT OF CITY OF DAHLONEGA  
PERSONNEL MANAGEMENT SYSTEM POLICIES**

(Adopted February 3, 2014; Amended February 3, 2020; Effective January 1, 2020)

**SECTION VI- BENEFITS**

Par. 6.100 Group Health Insurance - The City will provide insurance at a cost to be determined each budget year to regular employees and their families. Group health insurance is to be made available to covered regular employees after retirement or termination for a period of 18 months at the employee's cost. Group health insurance is to be made available to a covered employee who leaves because of disability for a period of 36 months at the employee's cost. Group health insurance is also to be made available to the covered dependents of a covered employee upon the death of the employee for a period of 36 months at their cost. Insurance will terminate at the option of the employer when the employee is covered by other group insurance. This Par. 6.100 shall not be construed as requiring the City to provide continuation coverage for employees and/or their dependents in excess of its obligations under federal COBRA.

- a. ~~Subject to~~ In accordance with the City's above-stated right to amend or modify this Group Health Insurance Policy, employees will pay ~~10.0% of pre-determined percentages for~~ health insurance costs (i) for single coverage at the Basic level and ~~will pay 15.0% of the health insurance costs~~ (ii) for family coverage at the Basic level. If a Premium Plan is selected, the employee will pay the additional cost.
- b. The City will not offer health insurance coverage for spouses of employees who have access to duplicate health insurance through their own employers.



## CITY COUNCIL AGENDA REPORT

**DATE:** January 16, 2020  
**TITLE:** Amendment of Flexible Benefits Plan  
**PRESENTED BY:** Melody Marlowe, Finance Director

---

### **AGENDA ITEM DESCRIPTION:**

An amendment and restatement of the City's Flexible Benefits Plan is necessary to provide for the offering of a Health Care Flexible Spending Arrangement (FSA).

---

### **HISTORY/PAST ACTION:**

The City has a Flexible Benefits Plan in place that offers employees a choice between various benefits and allows employees to contribute to the cost of these benefits through a payroll deduction using pre-tax earnings. Beginning with the 2020 benefits program, the City expanded benefits to include the option for employees to contribute to a reimbursement account used to pay for out-of-pocket health care expenses using pre-tax earnings.

---

### **FINANCIAL IMPACT:**

The offering will save the employee money by allowing out-of-pocket health care expenses previously paid using after-tax earnings to be paid with pre-tax earnings. This means the employee pays less tax and has more money to spend and save. The City will save on the match required for Social Security and Medicare tax, which will be used to offset the administrative fees for the third-party administrator.

---

### **RECOMMENDATION:**

It is staff's recommendation that Council approve the Plan amendment and restatement.

---

### **SUGGESTED MOTIONS:**

I make a motion to adopt Resolution 2020-09 approving the amendment and restatement of the City of Dahlonega Flexible Benefits Plan.

---

### **ATTACHMENTS:**

Resolution 2020-09 Flexible Benefits Plan Amendment and Restatement  
Plan Document for the City of Dahlonega Flexible Benefits Plan (Effective January 1, 2020)

**RESOLUTION 2020-09**

**FLEXIBLE BENEFITS PLAN AMENDMENT AND RESTATEMENT**

**WHEREAS**, the City of Dahlonega desires to provide various benefits to its employees and is committed to identifying and offering products and programs that are beneficial to employees at affordable prices; and

**WHEREAS**, the City of Dahlonega has a Flexible Benefits Plan in place that offers employees a choice between various benefits and allows employees to contribute to the cost of these benefits through a payroll deduction using pre-tax earnings; and

**WHEREAS**, the City wishes to expand the benefits package to include a Health Care Flexible Spending Arrangement (FSA), which allows employees to contribute to a reimbursement account used to pay for out-of-pocket health care expenses using pre-tax earnings; and

**WHEREAS**, the offering of an FSA requires an amendment and restatement of the Plan Document for the City of Dahlonega Flexible Benefits Plan.

**NOW THEREFORE, BE IT RESOLVED** that the Mayor and City Council of the City of Dahlonega, Georgia hereby amend and restate the Plan known as the City of Dahlonega Flexible Benefits Plan, substantially in the form presented, said amended and restated Plan being effective as of January 1, 2020, and a copy of said amended and restated Plan being attached hereto and made a part of the Resolution; and

**BE IT FURTHER RESOLVED** that the City Finance Director is hereby appointed to constitute the Plan Administrator of such Plan and to have such powers and duties as are set forth in the Plan; and

**BE IT FURTHER RESOLVED**, the full power and authority are hereby conferred upon the Mayor of the City of Dahlonega to execute amendments to such Plan within the general intent and purpose thereof in order that the Plan shall continue to qualify under the provisions of Section 125 of the Internal Revenue Code of 1986, as amended.

**ADOPTED** this 3rd day of February, 2020.

**CITY OF DAHLONEGA, GEORGIA**

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

Attest:

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



## CITY COUNCIL AGENDA REPORT

**DATE:** January 3, 2020  
**TITLE:** Ford F-550 Service Truck with Telescopic Crane  
**PRESENTED BY:** Mark Buchanan, Public Works Director

---

### AGENDA ITEM DESCRIPTION:

This item includes Staff's recommendation to award the bid to the vendor Nichols Fleet Equipment Co., In the amount of \$127,769.00.

---

### HISTORY/PAST ACTION:

New Item

---

### FINANCIAL IMPACT:

The budgeted amount is \$135,000.00. Eight bids were received ranging from a low of \$115,000.00 to a high of \$132,468.00. Nichols Fleets Equipment Co., Inc. was selected at the amount above.

---

### RECOMMENDATION:

Staff recommends the following: Award of project #2020-008 Ford F-550 Service truck with Telescopic Crane to Nichols Fleet equipment Co., Inc.

---

### SUGGESTED MOTIONS:

Motion to award project #2020-008 Ford F-550 Service Truck with Telescopic Crane to Nichols Fleet Equipment Co., Inc.

---

### ATTACHMENTS:

Bid Tabulation  
Nichols Fleet Equipment Co., Inc. Bid Submission  
Award Recommendation

CITY OF DAHLONEGA  
 BID OPENING  
 December 20, 2019

#2020-008 FORD F-550 SERVICE TRUCK WITH TELESCOPIC CRANE

Vendor	Price
Beek Ford	129,479.18
Wade Ford	132,468.18
Park Built Body Co.	115,000.18
Nichols Fleet Equipment	127,769.18
Dalton Ford	128,200.18
Palfinger	115,047.18
Alan Jay Automotive mgmt	129,320.18
Cherokee Truck	130,370.18

Opened By: Ron Simmons

Attendees: Angie McDonald

Ron

Tr. Egan

Last J. Full



## CITY OF DAHLONEGA

---

January 3, 2020

### **Project 2020-008 Ford F-550 Service Truck with Telescopic Crane**

The Water Distribution Department recommends that the above referenced bid be awarded to **Nichols Fleet Equipment Co., Inc.** based on the following factors:

**Quality** – Meets specifications desired. Research indicates performance has been superb requiring little to no repairs outside of routine maintenance. References consisting of current owners offered positive feedback regarding the structure, stability and mechanics.

**Familiarity** – Familiar with the Ford brand offers efficiency in daily operations for drivers and operators. Also knowledge and skill for City Mechanics conducting routine maintenance and service needs.

**Uniformity** – Currently the City of Dahlonega's Water Distribution Fleet houses Ford models, keeping uniformity allows the ability to stock routine parts and supplies for service and maintenance needs.

**Availability of Parts & Service** – Should parts and service be needed service stations are local for Ford model parts and IMT provides on-site service.

**Price** – Competitive with comparable models.

**Longevity** - All the above-mentioned items play a vital role in the life and cost associated.

Although not the lowest bid, based on thorough review of the eight bids submitted, Nichols Fleet Equipment Co., Inc. met and/or exceeded the desired specifications and criteria for this unit. Therefore, it is the recommendation of the Water Distribution Department that the bid be awarded to **Nichols fleet Equipment Co., Inc.** for the bid amount of **\$127,769.00**. The FY2020 Capital Budget included \$135,000.00 for the purchase of a Service Truck with Telescopic Crane.



## CITY COUNCIL AGENDA REPORT

**DATE:** February 3, 2020  
**TITLE:** 2020 Meeting Dates Public Notice  
**PRESENTED BY:** Mary Csukas, City Clerk

---

### **AGENDA ITEM DESCRIPTION:**

To amend the Meeting Dates Public Notice for the Work Session date scheduled for February 20, 2020. The proposed date for the February Work Session will be on February 18, 2020 at 4:00 p.m.

---

### **HISTORY/PAST ACTION:**

The Council and Mayor will be attending their annual strategic planning retreat in Milledgeville on February 20-23, 2020.

---

### **FINANCIAL IMPACT:**

---

### **RECOMMENDATION:**

Staff recommends the date of February 18, 2020 for the upcoming Work Session in February 2020.

---

### **SUGGESTED MOTIONS:**

Staff recommends approval to amend the Meeting Dates Public Notice to show February 18, 2020 as the date for the February Work Session.

---

### **ATTACHMENTS:**

Amended Meeting Dates Public Notice



## Public Notice

Notice is hereby given that the Dahlonge City Council will hold **Regular Council meetings** the first Monday of each month at 6:00 p.m. with the exception of the month of September. The September Regular Council meeting will be Tuesday, September 8, 2020 at 6:00 p.m. The meetings for the Regular Council:

- Monday, January 6, 2020
- Monday, February 3, 2020
- Monday, March 2, 2020
- Monday, April 6, 2020
- Monday, May 4, 2020
- Monday, June 1, 2020
- Monday, July 6, 2020
- Monday, August 3, 2020
- Tuesday, September 8, 2020 – Labor Day
- Monday, October 5, 2020
- Monday, November 2, 2020
- Monday, December 7, 2020

The City of Dahlonge **Downtown Development Authority** regular meetings are held the first Thursday of each month at 8:45 a.m. The meetings for the Downtown Development Authority:

- Thursday, January 2, 2020
- Thursday, February 6, 2020
- Thursday, March 5, 2020
- Thursday, April 2, 2020
- Thursday, May 7, 2020
- Thursday, June 4, 2020
- Thursday, July 2, 2020
- Thursday, August 6, 2020
- Thursday, September 3, 2020
- Thursday, October 1, 2020
- Thursday, November 5, 2020
- Thursday, December 3, 2020.

The City of Dahlonge **Historic Preservation Commission** regular meetings are held the fourth Monday of each month and the work sessions are held on the second Tuesday of each month both are held at 6:00 pm, exception dates are underlined. The meeting dates for the Historic Preservation Commission 2020 are listed below.

<b>Regular Meeting</b>	<b>Work Session</b>
❖ Monday, January 27 <sup>th</sup>	Tuesday, January 14 <sup>th</sup>
❖ Monday, February 24 <sup>th</sup>	Tuesday, February 11 <sup>th</sup>
❖ Monday, March 23 <sup>rd</sup>	Tuesday, March 10 <sup>th</sup>
❖ Monday, April 27 <sup>th</sup>	Tuesday, April 14 <sup>th</sup>
❖ <u>Tuesday, May 26<sup>th</sup></u>	Tuesday, May 12 <sup>th</sup>
❖ Monday, June 22 <sup>nd</sup>	Tuesday, June 9 <sup>th</sup>
❖ Monday, July 27 <sup>th</sup>	Tuesday, July 14 <sup>th</sup>
❖ Monday, August 24 <sup>th</sup>	Tuesday, August 11 <sup>th</sup>
❖ Monday, September 28 <sup>th</sup>	Tuesday, September 8 <sup>th</sup>
❖ Monday, October 26 <sup>th</sup>	Tuesday, October 13 <sup>th</sup>
❖ Monday, November 23 <sup>rd</sup>	Tuesday, November 10 <sup>th</sup>
❖ <u>Tuesday, December 8<sup>th</sup></u>	

The Dahlonge City Council will hold a **Work Session** on the third Thursday of each month at 4:00 p.m. The Work Sessions are open meetings, however there will be no designated time for public comment. The meetings for the Work Sessions:

- Thursday, January 16, 2020
- **Tuesday, February 18, 2020**
- Thursday, March 19, 2020
- Thursday, April 16, 2020
- Thursday, May 21, 2020
- Thursday, June 18, 2020
- Thursday, July 16, 2020
- Thursday, August 20, 2020
- Thursday, September 17, 2020
- Thursday, October 15, 2020
- Thursday, November 19, 2020
- Thursday, December 17, 2020

The City of Dahlonge **Planning Commission** regular meetings are held the second Monday of each month at 6:00p.m. The meetings for the Planning Commission:

- Monday, January 13, 2020
- Monday, February 10, 2020
- Monday, March 09, 2020
- Monday, April 13, 2020
- Monday, May 11, 2020
- Monday, June 8, 2020
- Monday, July 13, 2020
- Monday, August 10, 2020
- Monday, September 14, 2020
- Monday, October 12, 2020
- Monday, November 09, 2020
- Monday, December 14, 2020.

- ❖ The Regular Council meetings are open public meetings and will have a designated time for public comments.
- ❖ The City Council may meet in Executive Sessions, closed to the public, as part of Regular and Special Called meetings for purposes of discussing certain real estate, personnel and legal matters limited by law. Final actions from Executive Sessions occur in open meetings.
- ❖ Special called meetings of the Council, Downtown Development Authority, Planning Commission and/or Historic Preservation Commission may be called as needed and require separate advance notice.
- ❖ Cancellations of any of the above-mentioned meetings will be posted on the City of Dahlonge website [www.dahlonge.gov](http://www.dahlonge.gov), on the bulletin board outside the front door of City Hall and sent to the Dahlonge Nugget.



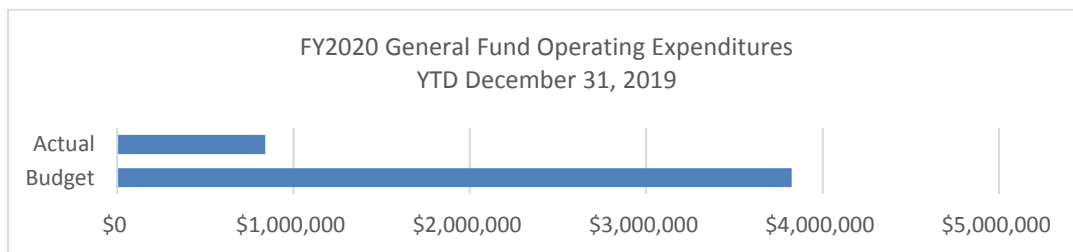
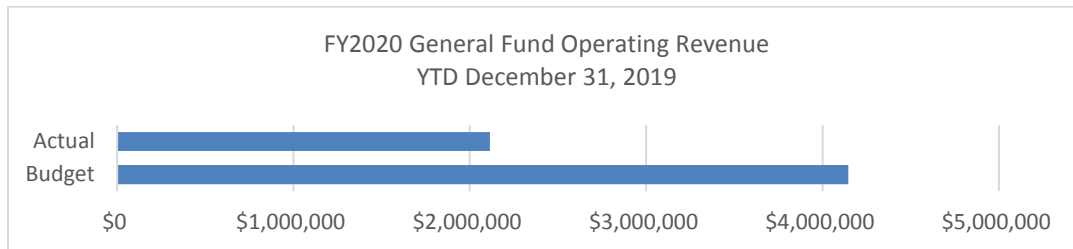
## CITY OF DAHLONEGA

### MONTHLY FINANCIAL REPORTS

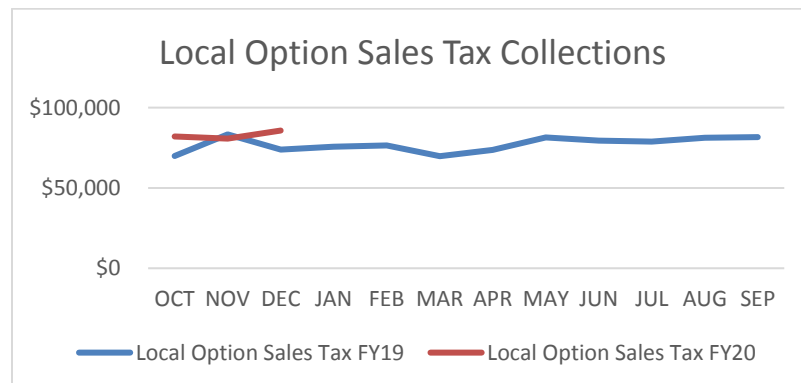
For the Three Months Ended December 31, 2019

(The Budget presented is the Adopted Budget prior to Reappropriations.)

#### GENERAL FUND

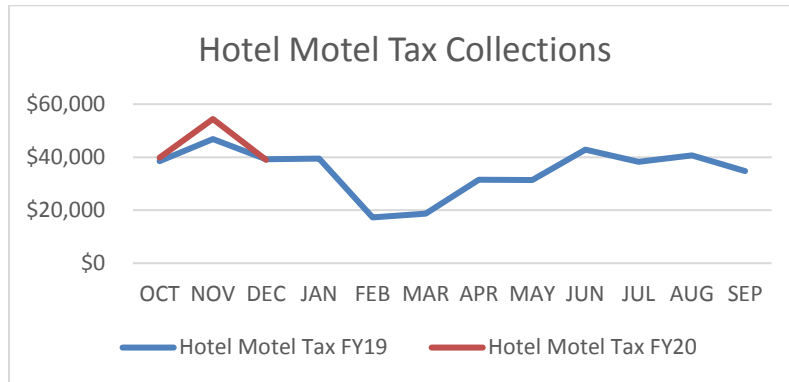


- Property taxes were billed in October with a due date of November 17. 90% of 2019 taxes have been collected to date.
- TAVT revenue has been dramatically impacted by the change in State law effective July 1, 2019 that changes distribution percentages. Revenues are estimated to be 70% less than budgeted. A budget amendment will be forthcoming.
- The annual revenue for Insurance Premium Tax has been received in the amount of \$395,901, which is 10% greater than the budgeted amount of \$345,000.
- Licenses and Permits are trending above budget projections as businesses pay renewal fees for alcohol licenses for 2020.
- Department expenditures are in line with budget expectations.
- Transfers out to DDA for operational expenses are being transferred monthly; the full amount budgeted for the year for capital purchases was transferred out in October.



### HOTEL/MOTEL TAX FUND

- Tax revenue collections are trending slightly above budget expectations.

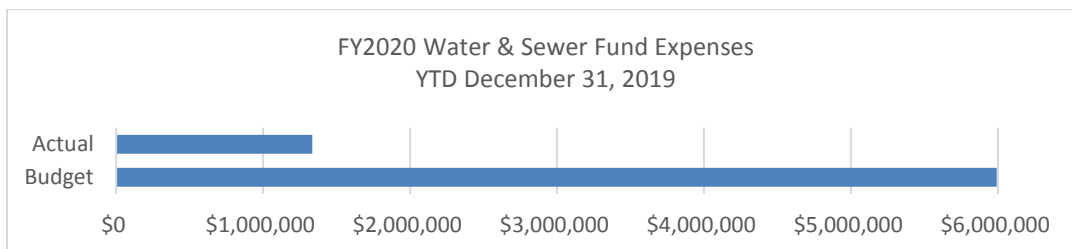
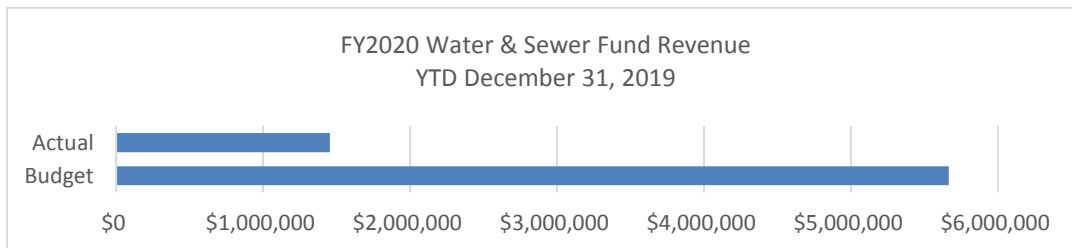


### SPLOST & TSPLOST FUNDS

- Sales tax revenue is trending slightly over budget projections.

### WATER AND SEWER FUND

- Water and sewer sales are trending slightly above budget expectations.
- Connection Fees revenue fluctuates from month to month.
- All department expenses are in line with budget.



### SOLID WASTE FUND

- Revenues and expenses are meeting budget expectations.
- Expenses for Supplies reflects the non-routine purchase of 22 dumpsters at a cost of \$29,280.

### DOWNTOWN DEVELOPMENT AUTHORITY

- Operational results are better than budget expectations.

**General Fund**  
**Statement of Revenues and Expenditures - For Management Purposes Only**  
**December 31, 2019**

	<u>Budget</u>	<u>Actual</u>	<u>Target</u> <u>25.00%</u>
<b>Revenues</b>			
General Property Taxes	\$ 1,239,153	\$ 1,079,342	87.10%
Local Option Sales Tax	901,188	248,466	27.57%
Other Taxes	1,452,000	500,478	34.47%
Licenses & Permits	169,000	147,491	87.27%
Fines, Fees, and Forfeitures	160,000	64,989	40.62%
Charges for Services	96,500	21,860	22.65%
Intergovernmental	20,600	17,687	85.86%
Interest	80,000	19,016	23.77%
Other	27,100	14,875	54.89%
Total	<u>4,145,541</u>	<u>2,114,204</u>	<u>51.00%</u>
<b>Expenditures</b>			
Legislative	209,541	43,092	20.56%
Executive	315,677	72,532	22.98%
Election	19,950	440	2.21%
Administration	968,723	231,511	23.90%
Municipal Court	232,983	41,444	17.79%
Street Construction and Maintenance	1,123,165	264,522	23.55%
Shop	100,316	22,466	22.40%
Cemetery	58,849	13,794	23.44%
Parks	42,740	5,242	12.26%
Community Development	341,051	68,199	20.00%
Public Safety	411,394	75,784	18.42%
Total	<u>3,824,389</u>	<u>839,026</u>	<u>21.94%</u>
Excess of revenues over expenditures	<u>321,152</u>	<u>1,275,178</u>	<u>397.06%</u>
<b>Other Funding Sources (Uses)</b>			
Transfers In/(Out)	(1,133,096)	(906,753)	80.02%
Contingency	(58,244)	-	0.00%
Total	<u>(1,191,340)</u>	<u>(906,753)</u>	<u>76.11%</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (870,188)</u>	<u>\$ 368,425</u>	<u>-42.34%</u>

**City of Dahlonega**  
**Hotel/Motel Tax Fund**  
**Statement of Revenues and Expenses - For Management Purposes Only**  
**December 31, 2019**

	<u>Budget</u>	<u>Actual</u>	<u>Target</u> <u>25.00%</u>
<b>Revenues</b>			
Hotel/Motel Tax Revenue (5%)	\$ 285,024	\$ 83,230	29.20%
Hotel/Motel Tax Revenue (3%)	171,014	49,938	29.20%
Total	456,038	133,168	29.20%
<b>Expenses</b>			
Purchased Services - Tourism	250,000	62,501	25.00%
Transfer to GG Capital Projects Fund	192,732	66,672	34.59%
Transfer to General Fund (Administration)	13,306	3,995	30.02%
Total	456,038	133,168	29.20%
Change in Net Assets	\$ -	\$ -	

**City of Dahlonega**  
**SPLOST Fund**  
**Statement of Revenues and Expenditures - For Management Purposes Only**  
**December 31, 2019**

	<u>Budget</u>	<u>Actual</u>	<u>Target</u> <u>25.00%</u>
<b>Revenues</b>			
2014 SPLOST Revenues	\$ 105,100	\$ 154,813	147.30%
2020 SPLOST Revenues	371,800	-	
Interest Income	-	309	
Total	<u>476,900</u>	<u>155,122</u>	<u>32.53%</u>
<b>Expenses</b>			
Transfer Out - Grant Capital Projects Fund (Roads)	92,950	-	0.00%
Transfer Out - GG Capital Projects Fund (Stormwater)	92,950	-	0.00%
Transfer Out - Water & Sewer Fund	291,000	-	0.00%
Total	<u>476,900</u>	<u>-</u>	<u>0.00%</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ 155,122</u>	

**Notes:**

2014 SPLOST funds are dedicated to the WW Treatment Plant Upgrade project and is capped at \$3 million.

2020 SPLOST collections begin April 2020 and are dedicated to Roads (25%), Stormwater (25%),

**City of Dahlonega**  
**Transportation SPLOST Fund**  
**Statement of Revenues and Expenditures - For Management Purposes Only**  
**December 31, 2019**

	<u>Budget</u>	<u>Actual</u>	<u>Target</u> <u>25.00%</u>
<b>Revenues</b>			
Transportation SPLOST Revenues	\$ 704,834	\$ 198,977	28.23%
Interest Income	-	577	
Total	704,834	199,554	28.31%
<b>Expenses</b>			
Payment to Other Governments	660,450	-	0.00%
Transfer Out - Grant Capital Projects Fund	44,384	-	0.00%
Total	704,834	-	0.00%
Change in Net Assets	\$ -	\$ 199,554	

**Notes:**

2019 TSPLOST collections began July 2019 and are first dedicated to Oak Grove Road / Highway 19N Intersection project. Future collections are for Roads and Bridges, Sidewalks, and Bicycle Paths.

**City of Dahlonga**  
**Water & Sewer Fund**  
**Statement of Revenues and Expenses - For Management Purposes Only**  
**December 31, 2019**

	<u>Budget</u>	<u>Actual</u>	<u>Target</u> <u>25.00%</u>
<b>Revenues</b>			
Water Sales	\$ 3,171,327	\$ 826,363	26.06%
Sewer Sales	2,113,717	556,379	26.32%
Connection Fees	300,000	47,216	15.74%
Interest Income	66,000	22,449	34.01%
Other	15,400	1,117	7.25%
Total	5,666,444	1,453,524	25.65%
<b>Expenses</b>			
Reservoir Maintenance	35,700	4,133	11.58%
Reservoir Loan	147,204	37,185	25.26%
Water Treatment	844,031	164,846	19.53%
W/S Distribution and Collection	952,023	206,166	21.66%
Sewage Treatment	773,369	139,684	18.06%
Sewage Lift Stations	246,130	47,315	19.22%
Interest Expense	1,064,240	266,153	25.01%
Charges for Services (Indirect Costs)	67,500	16,875	25.00%
Contingency	56,664	-	0.00%
Depreciation	1,805,227	451,305	25.00%
Total	5,992,088	1,333,662	22.26%
Excess of revenues over expenses	(325,644)	119,862	-36.81%
<b>Non-Operating Revenues/(Expenses)</b>			
Transfer In - SPLOST Fund	291,000	-	0.00%
Total	291,000	-	0.00%
Change in Net Assets	\$ (34,644)	\$ 119,862	-345.98%

This report does not reflect the principal payments on bonds and GEFA debt.

Also, activity related to capital projects is not shown on this report.

**City of Dahlonega**  
**Solid Waste Fund**  
**Statement of Revenues and Expenses - For Management Purposes Only**  
**December 31, 2019**

	<u>Budget</u>	<u>Actual</u>	<u>Target</u> <u>25.00%</u>
<b>Revenues</b>			
Solid Waste Collection Fees	\$ 903,355	\$ 232,225	25.71%
Miscellaneous Revenue	-	-	
Interest Revenue	-	-	
Total	<u>903,355</u>	<u>232,225</u>	<u>25.71%</u>
<b>Expenses</b>			
Personal Services	493,830	118,154	23.93%
Purchased Services	258,100	40,493	15.69%
Supplies	81,400	35,448	43.55%
Interest Expense	12,427	1,326	10.67%
Depreciation	58,268	14,568	25.00%
Total	<u>904,025</u>	<u>209,989</u>	<u>23.23%</u>
<b>Non-Operating Revenues/(Expenses)</b>			
Transfer In - General Fund	-	-	
Total	<u>-</u>	<u>-</u>	
Change in Net Assets	<u>\$ (670)</u>	<u>\$ 22,236</u>	<u>-3318.81%</u>

This report does not reflect the principal payments on GEFA debt.  
Also, activity related to capital projects is not shown on this report.

**City of Dahlonega**  
**Downtown Development Authority**  
**Statement of Revenues and Expenses - For Management Purposes Only**  
**December 31, 2019**

	<u>Budget</u>	<u>Actual</u>	<u>Target</u> <u>25.00%</u>
<b>Revenues</b>			
Miscellaneous Revenue	\$ -	\$ 747	
Parking	50,000	-	0.00%
Interest	-	-	0.00%
<b>Total Revenues</b>	<u>50,000</u>	<u>747</u>	<u>1.49%</u>
<b>Expenditures</b>			
DDA Administration	228,588	44,644	19.53%
DDA Programs and Projects	135,618	24,505	18.07%
Dahlonega 2000	-	1,300	
Parking	-	-	
<b>Total Expenditures</b>	<u>364,206</u>	<u>70,449</u>	<u>19.34%</u>
<b>Non-Operating Revenue</b>			
Bond Issue Revenue	-	-	
Contributions - Private	-	-	
Transfer from General Fund	314,206	78,552	25.00%
<b>Total Non-Operating Revenue</b>	<u>314,206</u>	<u>78,552</u>	<u>25.00%</u>
Excess/(Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ -</u>	<u>\$ 8,850</u>	