



CITY OF DAHLONEGA
Public Hearing - Fiscal Year 2022 Budget Agenda
August 02, 2021 6:00 PM
Gary McCullough Chambers, Dahlonega City Hall

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

CALL TO ORDER

Public Hearing:

- [1.](#) Millage Budget Hearing
Bill Schmid, City Manager
- [2.](#) Public Hearing on Proposed FY 2022 Budget
Bill Schmid, City Manager

ADJOURNMENT

**PUBLIC NOTICE
FOR CITY OF DAHLONEGA TAXPAYERS**

FISCAL YEAR 2022 BUDGET

Notice is hereby given that a copy of the proposed 2022 Fiscal Year Budget for the City of Dahlonega is available for public review at City Hall located at 465 Riley Road, Dahlonega, Georgia. Also, the proposed budget can be found at www.dahlonega.gov. Any persons wishing to be heard on the budget may appear at the public hearing to be held on August 2, 2021, at 6:00 PM.

MEETING SCHEDULE

Notice is further given that the City of Dahlonega City Council has established the following schedule for setting of the 2021 millage rate and the adoption of the Fiscal Year 2022 Budget. All meetings will be held at City Hall, and all citizens are invited to attend.

August 2, 2021	6:00 PM	Public Hearing on FY2022 Budget
August 16, 2021	4:00 PM	Adoption of FY2022 Budget Resolution Adoption of Millage Rate for Tax Year 2021

NOTICE TO THE CITY OF DAHLONEGA TAXPAYERS

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

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

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



City Council Agenda Memo

DATE: August 2, 2021
TITLE: Public Hearing on Proposed FY 2022 Budget
PRESENTED BY: Bill Schmid, City Manager

AGENDA ITEM DESCRIPTION:

OCGA 36-81-5 requires a public hearing on the proposed budget.

HISTORY/PAST ACTION:

On July 19, 2021, Council was presented with the City Manager's proposed budget for fiscal year 2022. A copy of the proposed budget has been placed in the lobby at City Hall and is available for public review on the City's website. The public hearing and availability of the proposed budget was advertised in the July 21 edition of The Nugget.

FINANCIAL IMPACT:

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

RECOMMENDATION:

Hold Public Hearing on Proposed FY 2022 Budget

SUGGESTED MOTIONS:

N/A

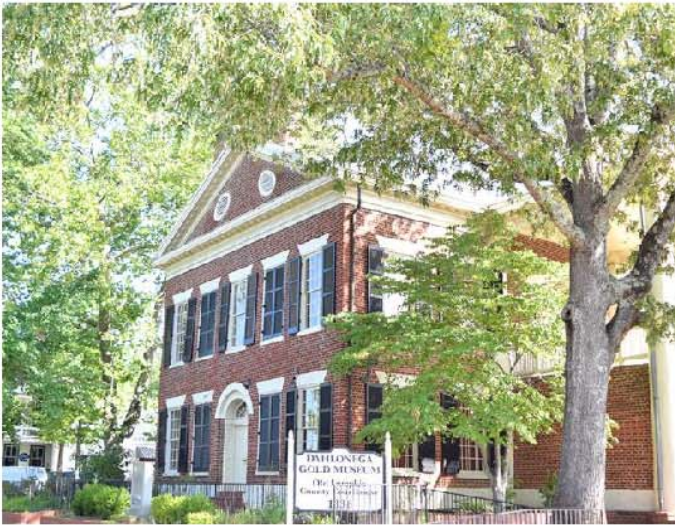
ATTACHMENTS:

City Manager's Proposed Budget for the Fiscal Year Ended September 30, 2022

Annual Budget

For the Fiscal Year Ended September 30, 2022

Dahlonega, Georgia, USA



SITE OF THE FIRST MAJOR US GOLD RUSH



**CITY OF DAHLONEGA
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CITY OF DAHLONEGA CITY PROFILE

The City of Dahlonega, the county seat of Lumpkin County, is a historic Appalachian community located in the foothills of the Northeast Georgia Mountains, approximately 70 miles northeast of Atlanta. As of 2019, the US Bureau of the Census estimated the population of Dahlonega to be 7,294. Dahlonega was incorporated December 21, 1833 and was the site of the first major gold rush in the United States. A US Branch Mint minted the Half Eagle, Quarter Eagle, Gold Dollar and the Three Dollar Gold Coin here between 1838 and 1861.

The City of Dahlonega is a welcoming community for people of diverse backgrounds, interests, goals and ideals. Our award-winning small town of meaningful rich history warmly receives several hundred thousand visitors a year and entertains hundreds of domestic and international guests daily. In 2016 the City was one of three national recipients of the Great American Main Street Award. This designation can only be attained once and recognizes the City as one of less than 100 communities nationally and four in the state of Georgia to be so designated.

We are privileged to be one of the smallest cities in the country to host a public university offering advanced degrees and a wide range of programs. The five campus University of North Georgia, founded in 1873 in the abandoned US Mint Building, is based here and serves over 19,000 students systemwide. It is one of only six senior military colleges in the country. We are also proud home to the US Army 5th Ranger Training Battalion and mountain phase of the US Army Ranger School. Our reputation and brand have been built over decades by the hard work of thousands of individuals.

The City of Dahlonega has been honored with being designated a Preserve America Community. It is one of thirty-eight communities in the State of Georgia to earn this designation. The City was awarded this honor due to its ongoing commitment to preserve its unique heritage and history. The City was also designated as a National Main Street Community as well as an Appalachian Trail Community and a Tree Community.

The government of the City of Dahlonega is vested in a City Council composed of a mayor and six council members. Each member serves a four-year term of office, and there are no limits on the number of terms they may serve. The Council appoints a City Manager to supervise and coordinate all activities of the City. The City has the authority to levy property tax on both real and personal property located within its boundaries.

The City provides many services including a water and sewer utility, solid waste collection, stormwater utility, recycling program, cemetery, highways and streets maintenance, recreational facilities, and tourism event sponsorship.

The Downtown Development Authority of Dahlonega (DDA), a separate legal entity, was created by the City to stimulate and sustain preservation-based economic development in Downtown Dahlonega. The DDA works closely with downtown businesses and city leaders to ensure continued growth and investment into the downtown area while preserving its unique heritage. The DDA also manages the City's Main Street program, which is instrumental in facilitating dozens of popular events throughout each year.



**CITY OF DAHLONEGA
BUDGET MEMORANDUM
FY 2022**

Budget Highlights

The City's FY2021 year began on a positive note following a year of financial unrest resulting from the COVID-19 pandemic. Due to a proactive approach to dealing with the challenges of the economic downturn, the City's finances are now stable. Reserve cash on hand remains healthy, and leaves the City with options. As we move into FY2022, the City of Dahlonega has recovered financially to pre-COVID levels. This FY2022 budget is conservative, and, if circumstances around us either materially improve or degrade, the City is prepared and able to respond appropriately.

The FY2022 Budget is balanced and continues the City of Dahlonega's effort to enhance current service levels with continued conservative fiscal management. It was developed using the following financial principles as a guide:

- Balance revenue sources and uses
- Maintain fund balance reserves and meet coverage ratios
- Enhance programs
- Invest in capital and lifecycle replacement projects

From an overall perspective, between October 1, 2021, and September 30, 2022, the City of Dahlonega expects to receive and spend approximately \$17 million across all sources and uses of funds. Below are a few highlights of the FY2022 Budget.

- 4.6% millage rate decrease
- No utility rate increases
- Continued debt reduction
- 3% allowance for pay changes
- Continued growth of the Marshal's Office
- 5-Year Capital Improvement Program totaling \$22.5 million
- New American Rescue Plan Act (ARPA) Local Fiscal Recovery Fund

Changes to Residential Bills

Property taxes are reduced by 0.125 mills beyond the calculated rollback rate from changes in values of the tax digest. This should result in slightly reduced property tax bills for most residential property owners. This represents the fifth consecutive year of reduction in the millage rate.

Residential water and sewer charges remain unchanged. Residential rates did not change in FY2020 or FY2021. Water and sewer tap fee charges have remained the same since 2011. The City has no impact fees.

Charges for residential solid waste services remain unchanged and have been so since 2016.

Residential building permitting fees remain unchanged.

Like more than 60 other jurisdictions in Georgia, the City implemented a stormwater utility in FY2021 to reduce pressure of this expensive infrastructure on the General Fund. The typical residential charge is estimated at \$4.50 per month.

Changes to Nonresidential Bills

Property taxes are reduced by 0.125 mills beyond the calculated rollback rate from changes in values of the tax digest. This should result in slightly reduced property tax bills for most owners of taxable nonresidential property. This represents the fifth consecutive year of reduction in the millage rate.

Commercial, institutional, and industrial water and sewer charges remain unchanged. Nonresidential rates increased slightly in FY2020. Water and sewer tap fee charges have remained the same since 2011. The City has no impact fees.

Occupation tax (business license fees) remain unchanged. Beer, wine and alcohol license fees remain unchanged. Sales tax is unchanged.

Charges for solid waste services were unchanged since 2016, but were revised effective October 1, 2021, following a review and restructure of the fee schedule. Some rates increased, while others decreased. Some customers with multiple accounts experienced both.

Building permitting fees remain unchanged.

Like more than 60 other jurisdictions in Georgia, the City implemented a stormwater utility in FY2021 to reduce pressure of this expensive infrastructure on the General Fund. The basis for the fee is the same for nonresidential properties as it is for residential. A fee of \$1.50 per equivalent residential unit (ERU) is charged based on an individually calculated amount of impervious area, and a range of credits are available.

Budget Perspective

The City of Dahlonega is a public legal entity incorporated in Georgia. It is one of over 500 cities found in the state's 159 counties. There are more than 130 cities larger in population size in Georgia.

Like other corporations it:

- 1) owns and manages assets of benefit to residents, businesses and the public at large;
- 2) provides a range of services/products; and
- 3) develops and administers an annual budget to further the first two purposes.

However, because it is not a business corporation, its purpose does not include stock value, profits or retained earnings in a business sense. As a result, its form of accounting is different. One example is that depreciation is an allowable tax deduction for businesses, which dramatically effects the bottom line, but is not for cities. Depreciation of Dahlonega's infrastructure is not based on the likely costs of current replacement, but on historic cost at time of purchase. In many cases the purchase was quite some time ago. The replacement value of assets owned and managed by the City is approximately \$90 million.

Also, its fiscal year does not coincide with the calendar year. Dahlonega has used a fiscal year from October 1 to September 30 of the following year for many years because of the timing of property tax collection. In this way, the majority of revenues are collected in the first and second quarters of the fiscal year instead of at the very end. This helps the City from a cash management standpoint and allows it to maintain a respectable operating reserve.

Characteristics of communities, even of similar population size, vary widely because of location, history, service base, topography, type of employment opportunities, and many other factors. As an example, Dahlonega, in its early days, had a larger population than Atlanta and Chicago combined (1840). Today, it is the fourth smallest City in the United States to have a state university headquartered in the community. At the same time, it is one of the most popular downtowns in the country. It is one of less than 100 Great American Main Street communities and one of only four in Georgia.

Governmental budgets and financial statements cannot be properly viewed in isolation. Needs within a community change from year to year, particularly as capital projects (generally land, buildings, major equipment and infrastructure improvements) are purchased. The total budget across all funds generally grows over time and has episodes of marked change. The City Council provides policy direction and makes decisions on major items. City staff administer and provide day-to-day operations representing roughly \$17 million in combined annual revenues and expenditures.

To better anticipate needs that might vary from year to year, the Dahlonega Budget includes a five-year look ahead for capital project needs. Although this is not binding and does not commit Council to specific actions, at any given time it provides the best available information about the City's known needs and plans moving ahead.

Budget Overview

The Dahlonega FY 2022 Budget consists of the following statements:

- Schedule of Revenues, Expenditures and Changes in Fund Balances for the General Fund, ARPA Local Fiscal Recovery Fund, Hotel/Motel Tax Special Revenue Fund, and Capital Projects Funds (SPLOST, TSPLOST, and General Government)
- Schedule of Revenues, Expenses and Changes in Net Position for the Water and Sewage Enterprise Fund, Solid Waste Enterprise Fund, and the Stormwater Enterprise Fund

- Schedule of Revenues, Expenditures, and Changes in Fund Balance for the Downtown Development Authority (A Component Unit)

Each provides summaries by departments within related funds for Personal Services (wages and benefits to City employees for most of the work), Contract Services (payments to others via contract for other generally specialized work), Supplies and Materials (the stuff needed to do the work), and Capital Outlay (specialized expensive equipment).

The City's Five-Year Capital Improvement Program is presented as part of the Budget and includes cash flow projections, capital projects, and debt service projections for the current year and four-year look ahead.

Guiding Principles for Budget Administration

In administering the annual City budget, staff work diligently to:

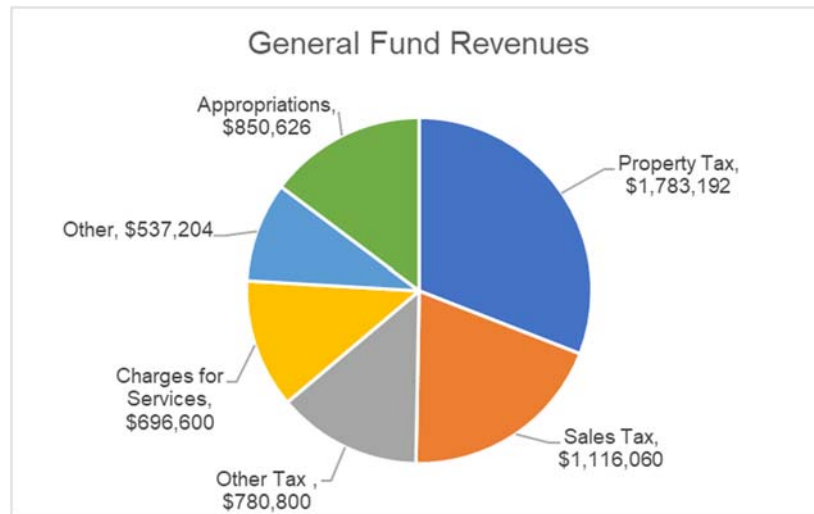
- Offer a friendly value-oriented approach to our customers (businesses, residents and guests to the community);
- Insure necessary procedural checks and balances are in place and routinely practiced;
- Promote collaboration and synergy in dealings with community partners (Lumpkin County Board of Commissioners, Lumpkin County Board of Education, Lumpkin County Development Authority, Lumpkin County Water and Sewer Authority, University of North Georgia, and Chamber of Commerce);
- Be honest, responsive and transparent in dealings with the public;
- Identify and assign costs to the benefiting parties and charge defensible administrative fees to reduce the tax burden otherwise required;
- Value diverse perspectives and ideas;
- Develop a wide range of funding sources;
- Actively engage in public outreach and engagement;
- Be professional and business-like in negotiations;
- Consistently deliver high quality work products at best practical cost;
- Anticipate needs in advance and respond timely in periods of crisis;
- Bring a balanced approach to debt to make timely and cost-effective capital improvements;
- Level work load among cross-trained staff;
- Responsibly steward public trust and monies;
- Promote growth and expansion of existing businesses and foster new ones to further diversify the local economy; and
- Leverage limited means to maximum effect.

Budget Discussion

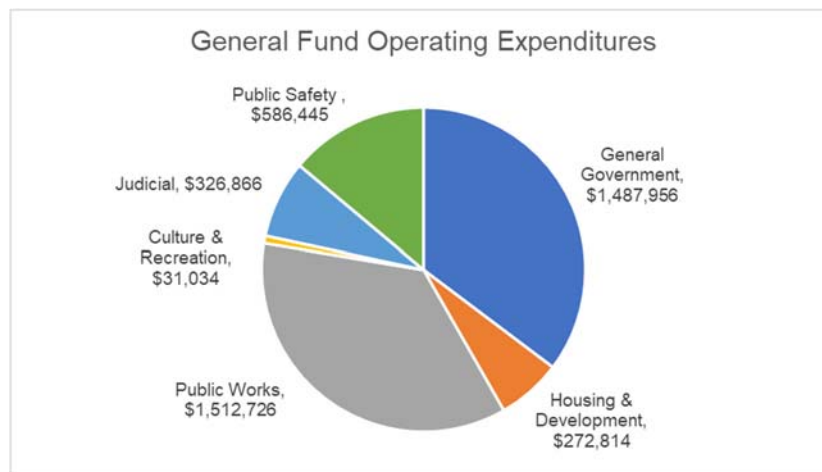
The City is in good financial shape and has many exciting opportunities and challenges awaiting it, some of which are unknown. Just like in budgets of families or businesses, good fiscal management preserves options and allows timely decision-making. Narrative discussion is offered here to give better understanding of the FY 2022 budget.

General Fund

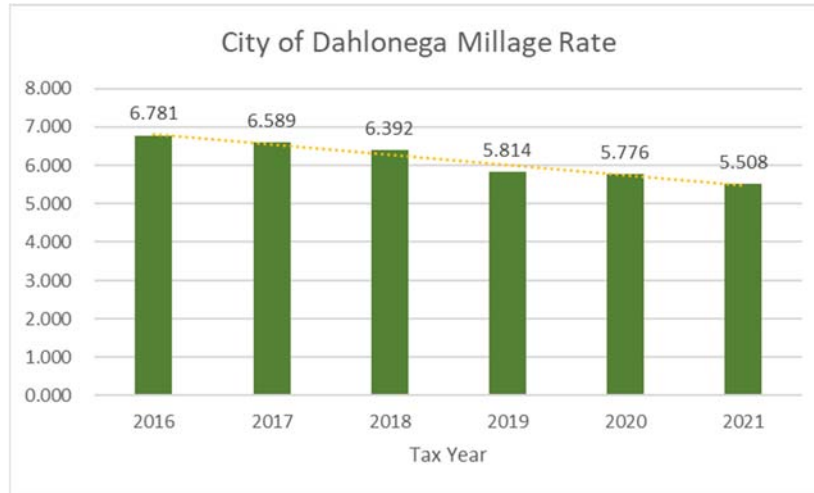
The General Fund is the City's basic operating fund and is a catch-all for everything not accounted for in other funds. The total GF budget is \$5.8 million. It is second largest in size behind the Water & Sewer Fund. The General Fund is projected to grow by 2.8% over the FY2021 amended budget and uses \$850,626 of appropriated fund balance. The largest source of revenue is property taxes followed by sales taxes.



General Fund operating expenditures total \$4.2 million. The largest category of spending is Public Works, which includes Public Works Administration, Street Maintenance, Maintenance and Shop, and Cemetery. The second largest category of spending is to support the General Government, including Legislative, Executive, Elections and General Administration departments which exist to support the functions of the Water & Sewer Fund, Solid Waste Fund, Stormwater Fund, Capital Projects Funds, various departments of the General Fund like Public Works, Municipal Court, Marshal's Office, Community Development and economic development work performed under contract with the Downtown Development Authority.



The calculated rollback rate for the 2021 tax digest is 5.633 mills. A property tax rate reduction of 0.125 mills is included beyond the calculated rollback rate associated with assessment changes in the digest. A rollback of the property tax millage rate from 5.776 mills (FY 2021) to 5.508 mills (FY 2022) is scheduled, which generates a 3.77% decrease in property tax revenue. No increases in property tax were needed or recommended the previous four years, and rollbacks from reassessments and tax decreases occurred.



A contingency of \$50,000 is provided for in the General Fund budget. After budget approval expenditures of the contingency are only with the joint agreement of the Mayor and City Manager. A similar contingency of \$60,000 is in the Water & Sewer Fund. The General Fund is projected to transfer \$800,000 to the General Government Capital Projects Fund, \$275,382 to the Downtown Development Authority, and \$421,259 to the Stormwater Fund.

Individual departments of the General Fund follow. Department expenditures fall into five different general categories: Personal Services, Contract Services, Supplies and Materials, Capital Outlay and in some circumstances Payments to Other Agencies. For purposes of this overview, individual items of likely interest at the line-item level are described. All line-item expenditures were reviewed with Council members in two days of meetings open to the public.

GF - Legislative Department

This department has expenses associated with the Council and City Clerk. Its expenses of \$208,477 are budgeted to be 1.1% above the FY2021 budget. The personal services budget includes funding for a new, part-time Assistant City Clerk position that was approved in FY2021. A one-time expense of \$30,000 was budgeted in FY2021 for a strategic plan.

GF – Executive Department

This department has expenses associated with the Mayor and City Manager. Its budget of \$267,970 reflects a 10.8% increase associated primarily to the reallocation of the Special Project Coordinator position, previously assigned to a larger degree to

lead the stormwater utility implementation effort. A 14% increase in Georgia Mountain Regional Commission fees is reflected in the current budget.

GF – Elections Department

Funds are budgeted for an election every year even though one is not scheduled each year. \$10,940 is budgeted primarily to pay for the outsourcing of the 2021 election to Lumpkin County.

GF – General Administration Department

This department has expenses associated with the Finance staff as well as other administrative costs of the City and City Hall facility operations. Its FY2022 budget of \$1,000,569 reflects an increase of 7.5%. Primary reasons for the \$70,000 increase are technology improvements. An amount is included to rewrite the City's personnel policy.

GF – Municipal Court Department

This department has expenses associated with the City Solicitor and Municipal Court Clerk's offices. The FY2022 budget of \$326,866 reflects an increase of 5.6% due to an increase in professional services necessary to support the court operation.

GF - City Marshal Department

The City is committed to growing the Dahlonega Marshal's office. An additional full-time Deputy Marshal position is funded for FY2022 to provide more evening and weekend coverage. This budget continues the payment of \$50,000 to the Lumpkin County Fire Department to own and operate a ladder truck within the City and payment of \$12,000 to the Lumpkin County Sheriff's Office to assist with costs of vehicles, uniforms, and weapons used by off-duty sheriff deputies when assisting the City for events, etc. The department's budget of \$586,445 is a 10.7% increase to fulfill its mission.

GF –Public Works Administration Department

This new department was established in FY2021 as a compliance change prompted by the State of Georgia uniform chart of accounts and is further funded in FY2022. It reassigns costs that were already occurring and does not reflect new personnel or projects. The FY2022 budget of \$284,482 is a 96.0% increase with the reassignment of administrative staff formerly reflected in the Streets department budget.

GF –Streets Department

This department has expenses associated with maintenance of the City's streets and sidewalks as well as downtown beautification. Overall, the budget decreases by 8.2% when compared with the FY2021 budget. The reassignment of administrative staff to the Public Works Administration department contributes to this decrease. Also, \$40,000 previously held as a contingency for eventual replacement of the aging sycamore trees buckling sidewalks on the square has been removed from the operating budget. A capital project has been established to address the issue in

FY2022. An allowance has been budgeted for outside engineering services for plan preparation for small, inhouse jobs. The purchase of a replacement mower is budgeted at \$10,000.

GF – Maintenance and Shop Department

The City maintains its own fleet of diesel and gasoline vehicles with a full-time mechanic. A slight increase of 1.5% reflects no operational changes.

GF – Cemetery Department

The City's Cemetery department maintains two cemeteries known as Mt. Hope (a historic but active cemetery at the intersection of Morrison Moore Parkway and West Main) and Memorial Park (along Turner Road) and supports the initiatives of the Cemetery Committee. The department's total budget of \$74,613 is an increase of 20.0%. \$10,000 is included for professional services to survey Memorial Park.

GF – Parks Department

The City's Parks department maintains Hancock Park, Madeline Anthony Park, City Hall Park, Wimpy Mill Park and the reservoir boat ramp park. A budget of \$31,034 for this department is a decrease of 38.6% from FY2021. The previous year's budget almost doubled in costs due to necessary cleaning during the COVID-19 Pandemic.

GF – Community Development Department (CDD)

This department supports developers and builders who are looking to invest in the community, including zoning matters, building permitting and soil and erosion control monitoring. It supports the efforts of the Planning Commission and Historic Preservation Commission. The department budget of \$272,814 is roughly on par with the FY2021 budget with no increase.

ARPA Local Fiscal Recovery Fund

The American Rescue Plan Act (ARPA) of 2021 is a historic economic stimulus bill that provides \$350 billion for states, municipalities, counties, tribes, and territories throughout the United States. The City of Dahlenega is expected to receive a total of \$2,723,844 in two tranches. The first amount was received in FY2021, and the FY2022 budget includes the second allotment of \$1,361,922. The full amount is reflected as revenue in the Water & Sewer and Stormwater Capital Improvement Programs to be used to fund infrastructure improvement projects.

Hotel Motel Tax Fund

The City receives and administers Hotel Motel Tax collections from hotels, motels and other forms of lodging properties and accommodations for the traveling public. The City has partnered with the Dahlenega Lumpkin County Chamber of Commerce (Chamber) to promote Tourism, Conventions and Tradeshows (TCT) for many years under an annual contract. The City uses Tourism Product Development (TPD) Funds for tourism-related capital projects.

Projected Hotel Motel Tax receipts for FY2022 are \$461,394. The City anticipates contracts with the Chamber totaling \$268,404 for FY2022 for TCT services. Commitments for Tourism Product Development (TPD) expenditures by the City for tourism-related capital projects total \$83,916 as required by statute. The Budget includes a \$47,616 transfer to the Main Street program within the DDA to offset some of the many tourism events it develops and administers as shown in the DDA-Tourism budget. A transfer to General Fund for \$47,616 is included as financial support to the City Marshal's Office. As in prior years 3% of the amount collected is transferred to the General Fund to offset program and contract administration efforts by Finance Department staff and management.

SPLOST Capital Projects Fund

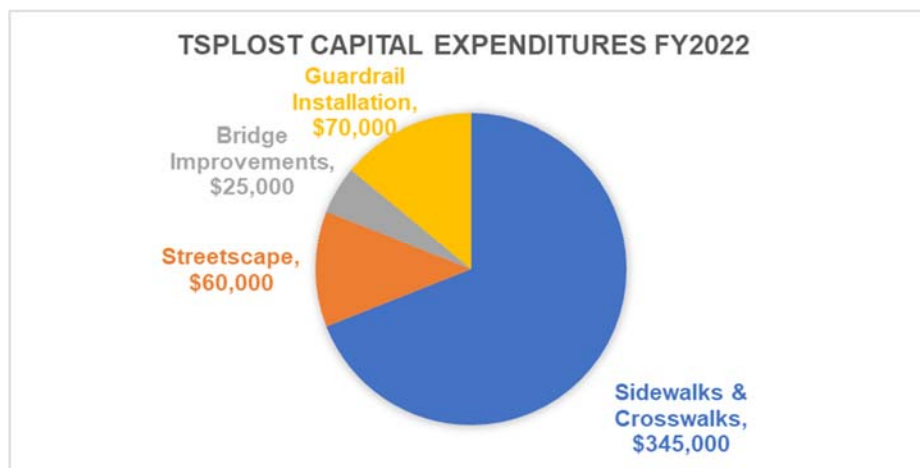
Revenue collections from the 2020 SPLOST are reported in the SPLOST Capital Projects Fund. Consistent with voter approval 50% will go to water and sewer line extension projects, 25% will go to stormwater projects and 25% will go to road projects. The levy is through March 2026.

FY2022 collections from the 2020 SPLOST are estimated at \$859,560. A budget of \$215,000 in FY2022 is planned for street paving projects that are within the framework of the referendum statement. Transfers out for Water and Sewer projects is budgeted at \$429,780, and transfers out for Stormwater projects is set at \$214,890.

TSPLOST Capital Projects Fund

Revenue collections from the 2019 Transportation SPLOST are reported in the TSPLOST Capital Projects Fund. The referendum will expire upon the collection of \$3,150,000.

FY2022 Collections from the 2019 TSPLOST are estimated at \$884,640. The amount collected is slightly different than for SPLOST, because of the difference in sales tax exemptions for different products. Consistent with voter approval all proceeds go to road, bridge, sidewalk and trail related projects. Debt Service on the Wimpy Mill Roundabout is budgeted at \$238,255.



General Government Capital Projects Fund

This fund is used to receive and expend funds used for projects or large ticket purchases that exceed \$20,000 and that do not rely on funding from SPLOST or TSPLOST collections

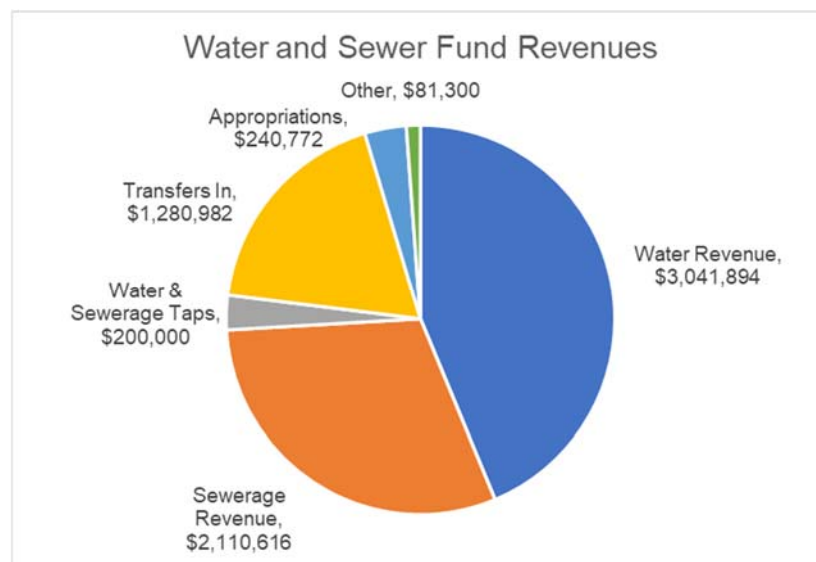
The FY2022 budget for General Government Capital Projects totals \$1,412,000.

- Cemetery Improvements \$60,000
- City-owned facilities & properties \$70,000
- City Hall expansion & parking lot overlay \$845,000
- Tree replacement – Public Square \$120,000
- Parking Improvements Downtown \$75,000
- Bridge lighting \$25,000
- Grant match – swim beach \$40,000
- Wimpy Mill Park Improvements \$177,000

An additional \$69,000 is included for debt service on the Head House Renovation project.

Water/Sewer Enterprise Fund

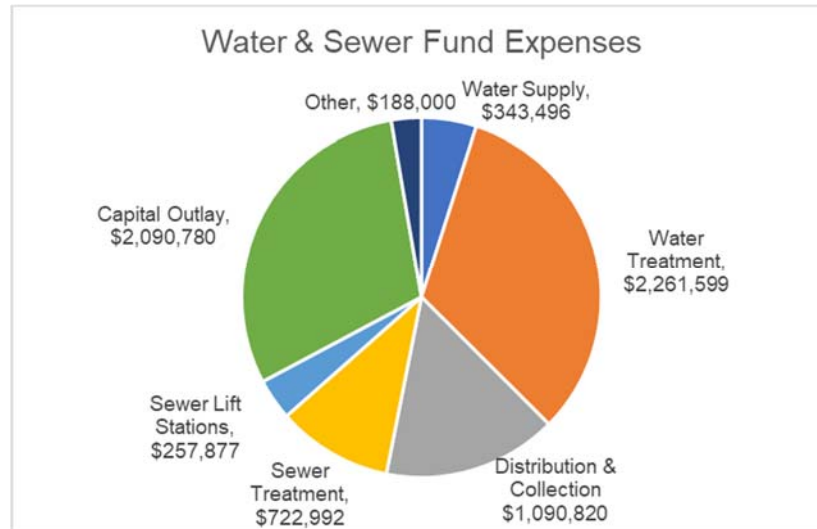
At roughly \$7.0 million the revenues and expenses of the Water & Sewer Enterprise Fund are larger than the City's General Fund. This utility manages vital City infrastructure in the stewardship of a drinking water reservoir, production and distribution of high-quality drinking water and in the collection and treatment of industrial and domestic sewer. No anticipated rate increase is recommended in FY2022 for retail customers. Tap fees remain as they have been since 2011 although a rate study shows higher charges can be justified. FY2022 Transfers In are from SPLOST collections (\$429,780) and ARPA (\$851,202).



FY2022 department budgets total \$4,864,784. No new staff at either plant or in the field are budgeted. Capital projects total \$2,090,780 for FY2022. Projects and large equipment purchases include:

- Water/sewer line extensions and replacements \$735,780

- Vehicles and equipment \$210,000
- Meter replacement program \$50,000
- Water Treatment Plant upgrades \$260,000
- Lift station improvements and pump replacements \$721,000
- Reservoir dredging program \$54,000
- Additional principal payment \$60,000



Solid Waste Enterprise Fund

The Solid Waste Enterprise Fund functions to provide household and commercial solid waste collection, transport and disposal and residential contracted recycling services. It will receive and spend roughly \$1.0 million over the year, 9.2% greater than FY2021.

Residential rates were last increased in FY2017 to cover full operating costs, including depreciation. Charges for commercial solid waste services were unchanged since 2016, but were revised effective October 1, 2021, following a review and restructure of the fee schedule. Almost fifty rate classes were reduced to only seven rates to attract new customers, simplify administration and cover costs of the Hancock Park dumpsters. Some rates increased, while others decreased. Some customers with multiple accounts experienced both.

Stormwater Enterprise Fund

Under discussion at various stages over more than a decade, the City implemented a stormwater management program as part of the FY2021 budget. A dedicated Stormwater Enterprise Fund was established in a manner similar to what over sixty other Georgia jurisdictions have done. This equitable approach to cost-sharing by those who benefit from stormwater infrastructure and needed improvements throughout the City will reduce pressure on the General Fund to fund stormwater infrastructure projects. Initial billing commenced in January, 2021. Collections are meeting expectations, and charges for services is budgeted at \$339,580 for FY2022. Other funding sources include transfers from other funds: General Fund, \$421,259; SPLOST collections, \$214,890; and ARPA transfer of \$510,720.

Downtown Development Authority

The City's development authority is one of roughly 150 in Georgia. As a City-affiliated entity it exists to revitalize, develop and promote economic development, business and investment opportunities in the City with a particular focus on the historic downtown and adjacent area. Among other powers its non-compensated, seven-member appointed board has, it can own, acquire, improve and dispose of real estate; enter into contracts and intergovernmental agreements; issue revenue bonds; and, create special taxing districts. At present it relies on staff on loan from the City. In due time as it grows, develops assets and income, it may have staff of its own.

Recognized by award from the National Main Street Center in 2016, Dahlonega is one of only approximately 100 Great American Main Street programs in the entire nation and one of four in Georgia. Despite its small size, Dahlonega's downtown and related Main Street-based programming and events are considered by the Georgia Main Street program as one of sixteen "exceptional" or GEMS communities in the state. Because the activities of both small programs are focused on the downtown and for economies of scale for the past ten years the DDA has coordinated the City's participation in the national Main Street program. Management is looking at ways to maintain and improve even further upon the strengths of both entities.

\$275,382 is budgeted for transfer from the General Fund to support the functions of the DDA and Main Street programs. An additional \$47,616 is budgeted from unrestricted Hotel Motel Tax Funds to help offset some of the many costs associated with tourism-related events sponsored and facilitated by the Main Street program.

The DDA total budget for FY2022 is \$322,998, an increase of 13.2%.

DDA - Administration

A total of \$150,988 is budgeted for DDA Administration. The decrease of 22.7% is due primarily to the transfer of personnel costs from this department to Tourism and Downtown Development to better reflect staff assignments. Expenses are increased to provide internet services at Hancock Park and pay utility charges for the Head House after renovations are complete.

DDA - Tourism

The FY2022 budget for Tourism is established at \$105,485. \$5,500 is budgeted for the App Jam concert series, \$5,000 is budgeted for the First Friday concert series and \$20,000 is budgeted for 4th of July. \$9,600 is budgeted for Old Fashioned Christmas light installation and removal and Christmas Tree Décor. These tourism-related program costs are funded from non-restricted monies of the Hotel-Motel Tax.

DDA - Downtown Development

The FY2022 budget allocated for Downtown Development is \$66,525. The increase is due primarily to the transfer of personnel costs to this department to better reflect staff assignments.

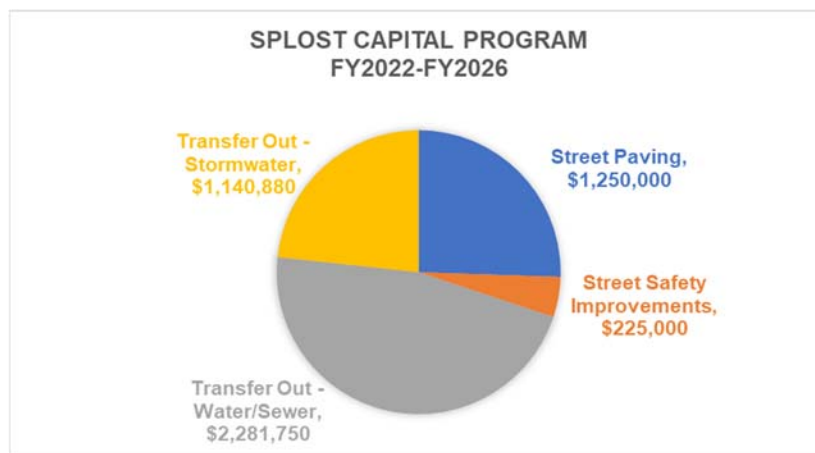
Five-Year Capital Improvement Program (CIP)

The Budget includes a forward-looking planning tool known as the Capital Improvements Program. It is based on the City's Comprehensive Plan and other known needs in the community. It catalogs major capital needs that the City will likely face in coming years for purchases, projects or programs costing over \$20,000. Some of these are specific known projects. Others are more in the line of a self-insurance escrow. As an example, the City owns and maintains two bridges. We do not know now what type repairs will be needed or when, but it is reasonable to anticipate some expenditure over time.

Capital Projects of the SPLOST, TSPLOST, General, Water & Sewer, Solid Waste, and Stormwater Funds impact debt service and projected cashflow from year to year. These impacts are shown in the Five-Year Debt Projections and Five-Year Cash Flow Projections.

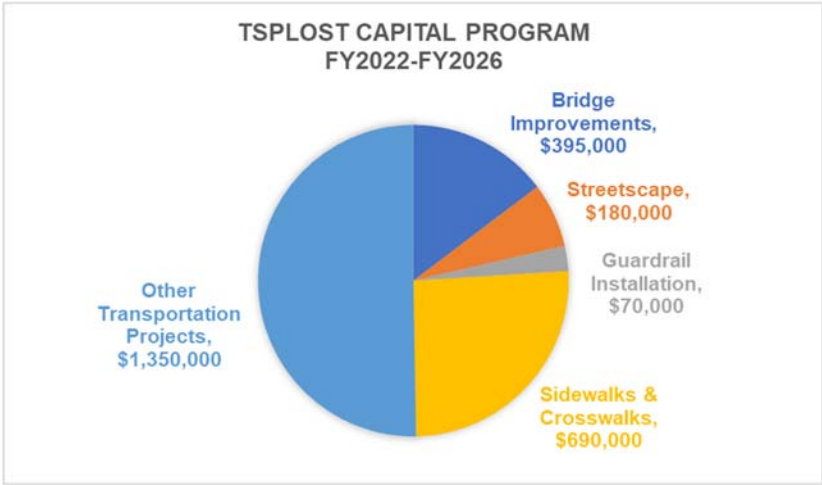
SPLOST CIP

The SPLOST Capital Improvement Program totals \$1,475,000. Additionally, transfers out to other funds of \$3,422,630 are included to reflect required spending on water, sewer, and stormwater projects. The chart below presents the total SPLOST Capital Program for the 5-year time period FY2022 through FY2026.



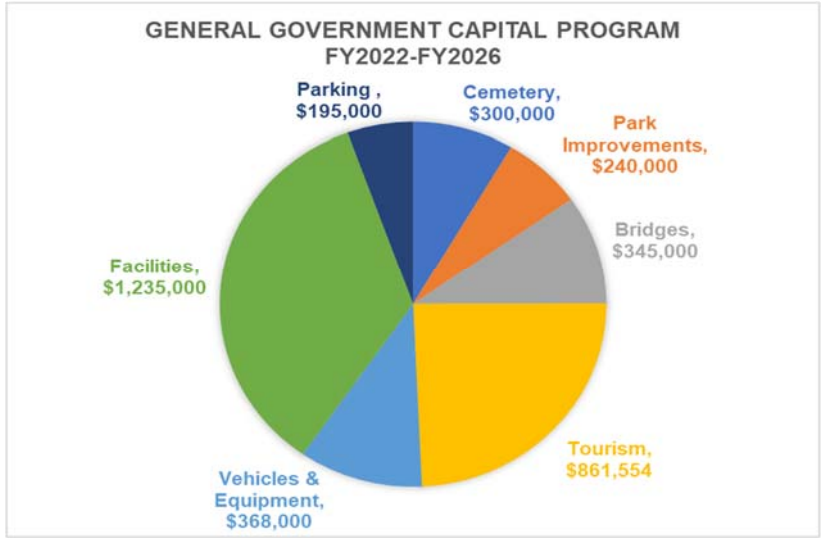
TSPLOST CIP

The 5-Year Capital Improvement Program totals \$2,685,000. The chart below presents the total TSPLOST Capital Program for the 5-year time period FY2022 through FY2026.



General Government CIP

The 5-Year Capital Improvement Program totals \$3,544,554. The chart below presents the total General Government Capital Program for the 5-year time period FY2022 through FY2026.



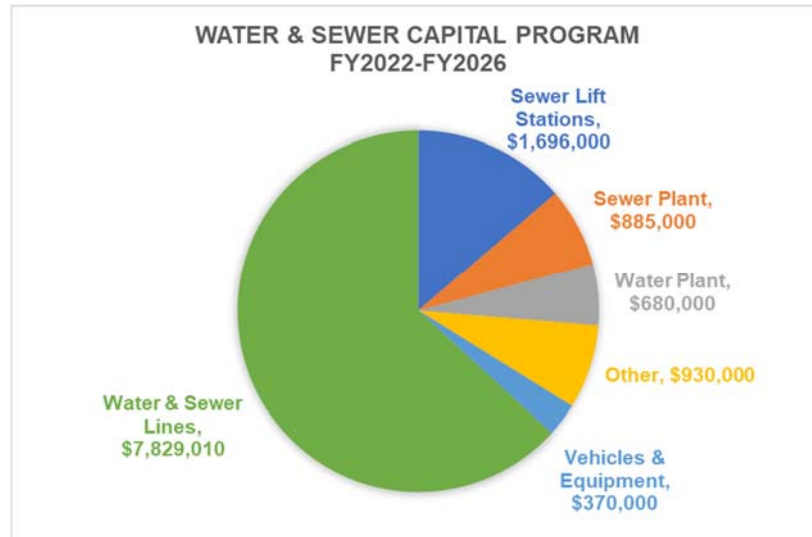
Debt Service is limited to a 15-year note issued in 2021 for improvements to the Head House. The City has no outstanding general obligation bond debt, despite having legal limits of almost \$20 million.

Water and Sewer CIP

The Water and Sewer Fund Capital Projects Budget anticipates roughly \$12.4 million in known needs over the five-year program. Much of this relates to replacement of older water and sewer lines, maintenance of our many pump stations, or upgrades in pipe size to serve growth in the University area. The five-year program is funded in part by SPLOST proceeds of \$2.0 million, which are restricted for water and sewer system improvements. No new debt is anticipated in the five-year horizon, which is attributed to

the federal transfer as a result of the American Rescue Plan Act, totaling \$1,702,404 (FY2022 \$851,202).

The 5-Year Capital Improvement Program totals \$12,390,010. The chart below presents the total Water & Sewer Capital Program for the 5-year time period FY2022 through FY2026.



The program is supplementally funded in FY2022 by \$851,202 in ARPA transfer and \$429,780 by SPLOST collections.

Solid Waste CIP

The 5-Year Capital Improvement Program totals \$40,000. This is for the purchase of a replacement pickup truck. This purchase is funded by customer fees.

Stormwater CIP

The 5-Year Capital Improvement Program totals \$2,345,000 to be spent on storm drain infrastructure and equipment used in construction and maintenance of storm drains. These projects are funded by stormwater utility fees, supplemented by the General Fund and SPLOST collections. No new debt is anticipated in the five-year horizon, which is attributed to the federal transfer as a result of the American Rescue Plan Act, totaling \$1,021,440 (FY2022 \$510,720).



**CITY OF DAHLONEGA
ELECTED AND APPOINTED OFFICIALS**

ELECTED OFFICIALS

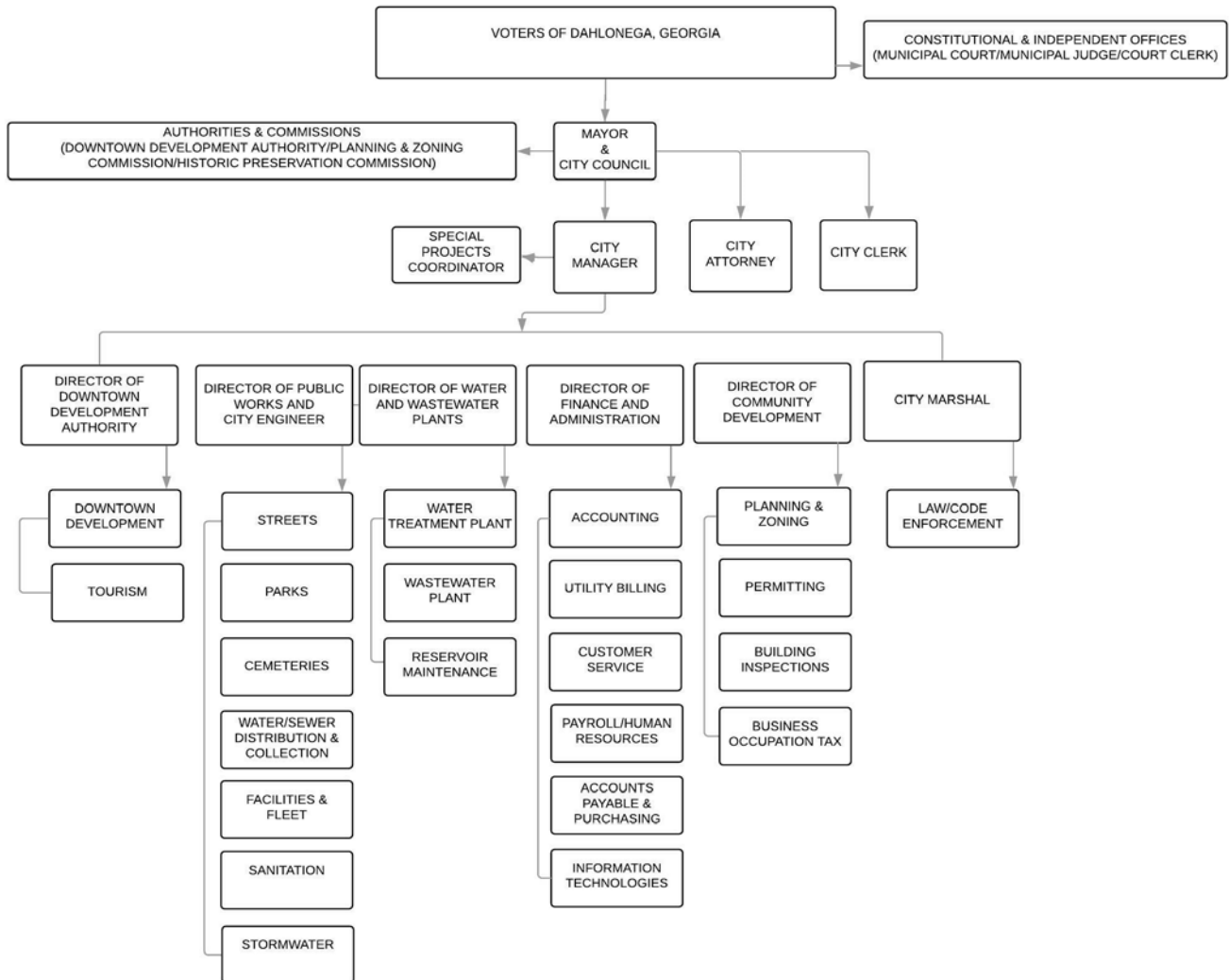
Mayor	Sam Norton
Council Member – Post 1	Roman Gaddis
Council Member – Post 2	Joel Cordle
Council Member – Post 3	Mitchell Ridley
Council Member – Post 4	Johnny Ariemma
Council Member – Post 5	JoAnne Taylor
Council Member – Post 6	Ron Larson

APPOINTED OFFICIALS AND MANAGEMENT

Municipal Court Judge	Hammond Law
City Manager	Bill Schmid
City Attorney	Doug Parks
City Clerk	Mary Csukas
Finance Director	Allison Martin
Public Works Director	Mark Buchanan
Water & Sewer Plant Superintendent	John Jarrard
City Marshal	Vacant
Community Development Director	Vacant
Downtown Development Authority	Vacant



CITY OF DAHLONEGA ORGANIZATIONAL CHART





CITY OF DAHLONEGA BUDGET PROCESS

The City of Dahlonega develops and adopts a balanced budget for each fiscal year. The City Manager and the Finance Department develop this document which is submitted to the Mayor and City Council for adoption. The City includes all governmental funds (General, ARPA Local Fiscal Recovery, Hotel/Motel Tax, & Capital Project funds), enterprise funds (Water and Sewer, Solid Waste, and Stormwater), and component unit (Dahlonega Downtown Development Authority) in its budgeting process. Each fund is budgeted at the line-item level but monitored at the legal level of control which is at the department level. The legal level of control is the level at which the budget must be balanced.

Annually, generally in early February and typically in another Georgia community, the Mayor and Council meet with the City Manager for a two-day Planning Retreat led by a professional facilitator. The Retreat provides time for reviewing recently-completed projects and initiatives, considering adjustments to efforts underway, reviewing needed policy changes, and budget planning for the next fiscal year, which begins October 1 of the same calendar year.

No later than March 15 of each year, the City Manager and Finance Director approve the subsequent fiscal years' budget calendar. This calendar includes specific dates for completion of each of the tasks necessary to prepare the annual operating budget.

Finance provides each department with budget tools for their respective departments and the instructions on how to request personnel, capital outlay and operating expenditures. Once the requests are completed, each Department Head meets with the City Manager and Finance Director in order to present their department needs and answer any questions.

During these meetings, adjustments are made, and this becomes the recommended budget that is presented to the Mayor and Council in a series of budget workshops. After Council's review, necessary adjustments are made to the proposed City Manager's budget. The City Manager presents the budget to the public in a public meeting. The public hearing is advertised and held where the public has opportunity to comment. Council then adopts the budget and sets the millage rate before the new fiscal year begins. The budget must be balanced for all budgeted funds.



CITY OF DAHLONEGA BUDGET CALENDAR

FISCAL YEAR 2022

2021

- March 9** **Budget Preparation Begins**
Provide capital budget request forms and budget calendar to management
- March 18-19** **Mayor and Council Planning Retreat**
- March 29-31** **Preliminary Budget Meetings**
City Manager and Finance Director meetings with department directors and supervisors to discuss proposed capital requests and operational changes, including changes in budgeted positions
- April 1** **Budget Entry Opened on BS&A Software**
Operational budget requests will be submitted electronically using BS&A financial software – individualized training provided as-needed
- April 12** **Capital Budget Requests Due**
Completed capital budget request forms are due to finance department
- April 26** **Operational Budget Requests Due**
Department operational budgets should be finalized in BS&A financial software
- May 10-14** **City Manager Budget Request Review**
City Manager Budget Meetings with Department Directors
- May-June** **Budget Development by Finance Department**
Prepare personal service budget projections and revenue projections
Prepare draft budget document.
- June 21** **City Manager's Budget in Draft Form**
Draft City Manager's Budget
- July 6-7** **Council Budget Workshops**
Council will review the City Manager's Budget
- July 19** **Present City Manager's Proposed Budget**
Present proposed budget at City Council Work Session; place a copy of the Proposed Budget in City Hall and on the City's website for public review
- August 2** **Public Hearing on Proposed Budget**
Public Hearing at Council Meeting (OCGA 36-81-5)
- August 16** **Adoption of Budget Resolution; Establish Millage Rates; Adoption of Rates and Fees; Approval of Budget Contracts**
- October 1** **Fiscal Year Begins**



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

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

CITY OF DAHLONEGA, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES

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

CITY OF DAHLONEGA, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES

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

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

CITY OF DAHLONEGA, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES

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

CITY OF DAHLONEGA, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES

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

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

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

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

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

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

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

** See SPLOST Capital Improvement Program for project details.

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

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

** See TSPLOST Capital Improvement Program for project details.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

** See Stormwater Capital Improvement Program for project details.

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

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

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

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



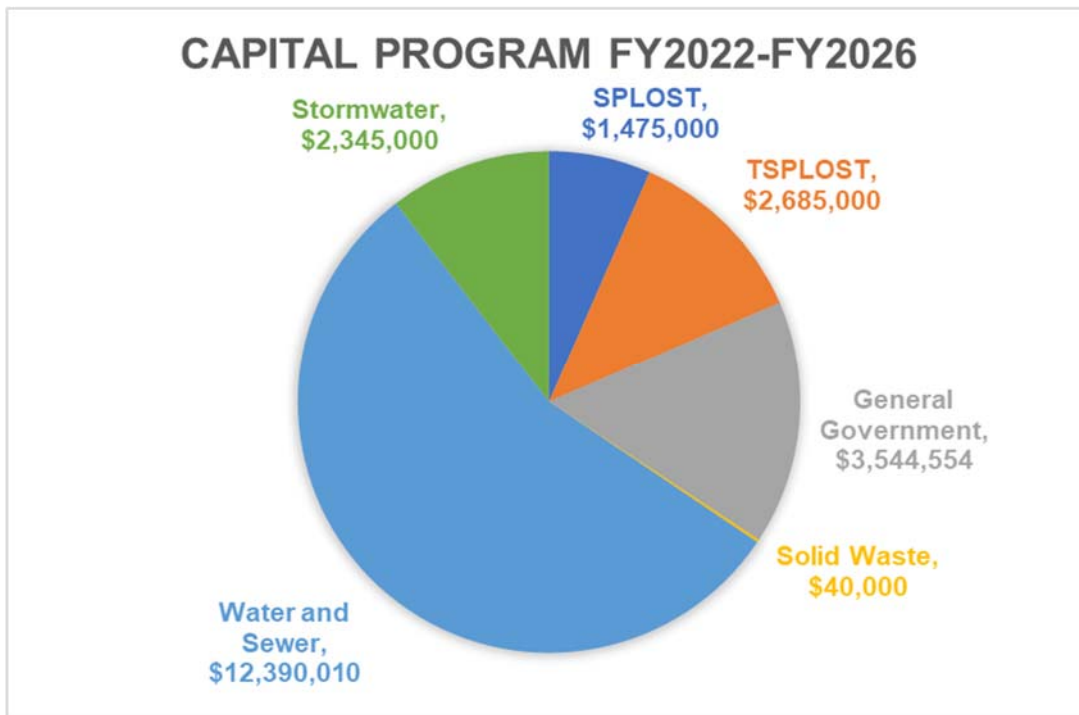


**CITY OF DAHLONEGA
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
FY 2022 – FY 2026**

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

The CIP is presented as three reports as described below.

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







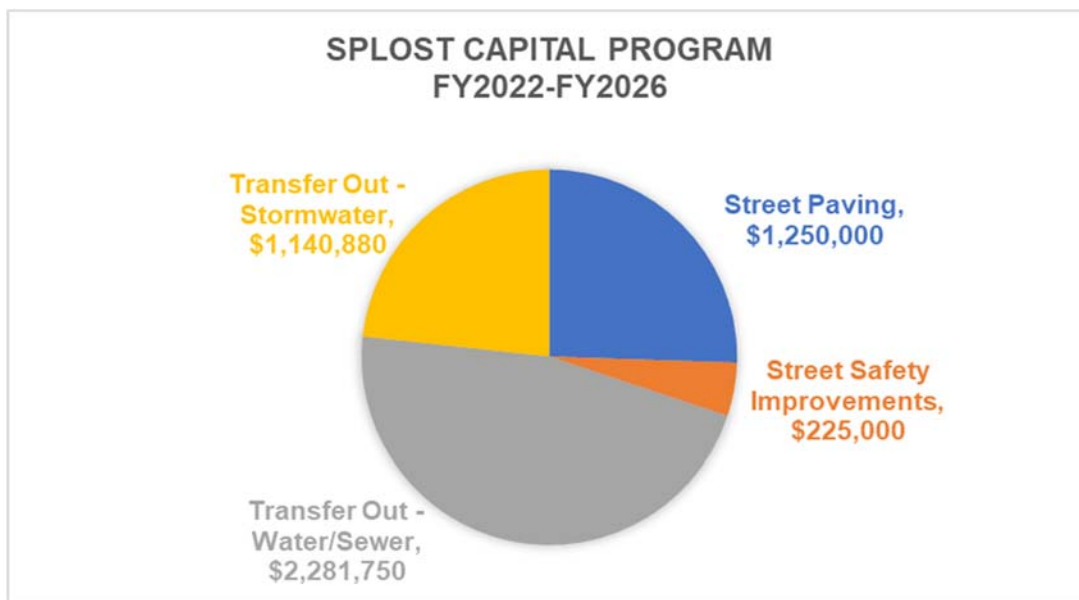
**CITY OF DAHLONEGA
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)
FY 2022 – FY 2026**

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

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

The CIP is presented as three reports as described below.

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



CITY OF DAHLONEGA
FY22 FIVE-YEAR CASH FLOW PROJECTIONS

FY23 - FY26 For Planning Purposes Only, Subject to Change

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

Assumptions:

Revenue increase 3% each year

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

CITY OF DAHLONEGA
FY2022 FIVE-YEAR CAPITAL PROJECTS BUDGET

FY23 - FY26 For Planning Purposes Only, Subject to Change

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

CITY OF DAHLONEGA
FY2022 FIVE-YEAR DEBT SERVICE PROJECTIONS

FY23 - FY26 For Planning Purposes Only, Subject to Change

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



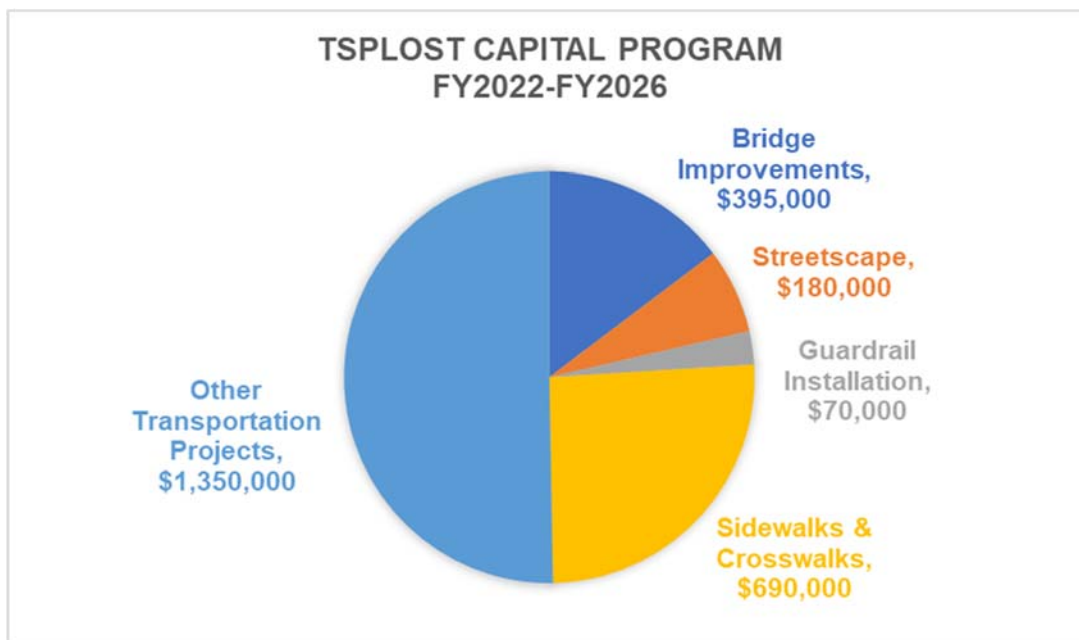
**CITY OF DAHLONEGA
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)
FY 2022 – FY 2026**

TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION SALES TAX (TSPLOST) CIP

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

The CIP is presented as three reports as described below.

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



CITY OF DAHLONEGA
FY22 FIVE-YEAR CASH FLOW PROJECTIONS

FY23 - FY26 For Planning Purposes Only, Subject to Change

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

Assumptions:

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

CITY OF DAHLONEGA
FY2022 FIVE-YEAR CAPITAL PROJECTS BUDGET

FY23 - FY26 For Planning Purposes Only, Subject to Change

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

CITY OF DAHLONEGA
FY2022 FIVE-YEAR DEBT SERVICE PROJECTIONS

FY23 - FY26 For Planning Purposes Only, Subject to Change

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



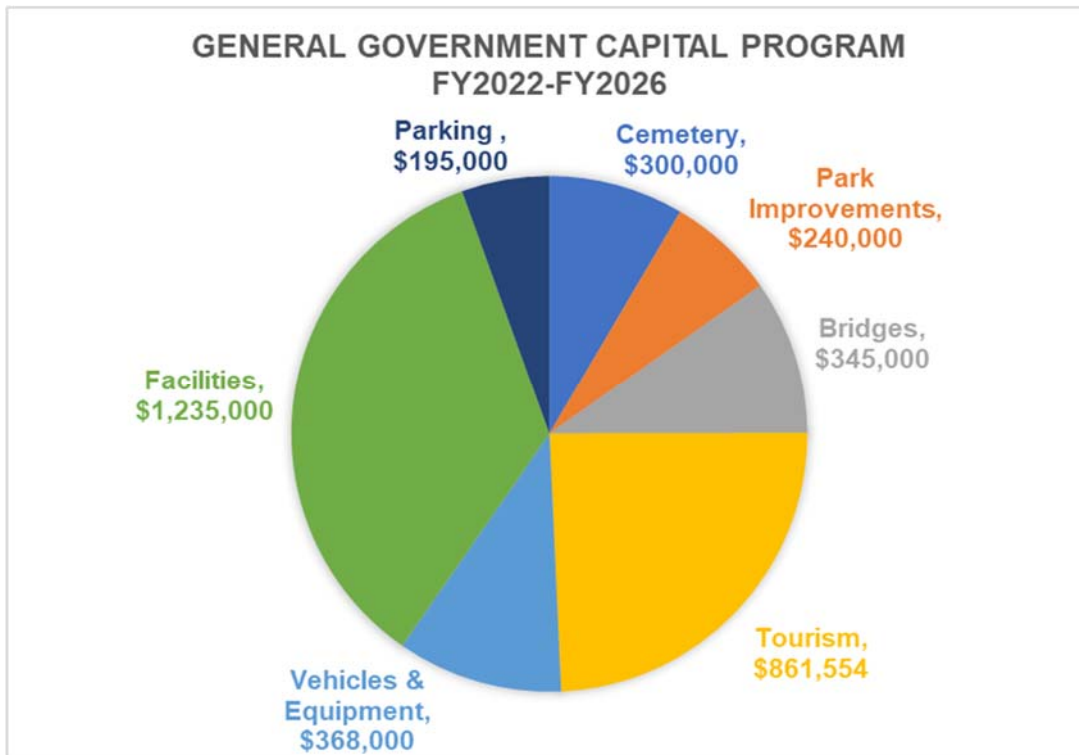
**CITY OF DAHLONEGA
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)
FY 2022 – FY 2026**

GENERAL GOVERNMENT CIP

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

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



CITY OF DAHLONEGA
FY22 FIVE-YEAR CASH FLOW PROJECTIONS

FY23 - FY26 For Planning Purposes Only, Subject to Change

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

Assumptions:

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

Operating Reserve set at 3 months capital expenditures

Hotel Motel Tax 10% increase annually

Cemetery Sales - no increase

CITY OF DAHLONEGA
FY2022 FIVE-YEAR CAPITAL PROJECTS BUDGET

FY23 - FY26 For Planning Purposes Only, Subject to Change

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

CITY OF DAHLONEGA
FY2022 FIVE-YEAR CAPITAL PROJECTS BUDGET

FY23 - FY26 For Planning Purposes Only, Subject to Change

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

CITY OF DAHLONEGA
FY2022 FIVE-YEAR DEBT SERVICE PROJECTIONS

FY23 - FY26 For Planning Purposes Only, Subject to Change

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





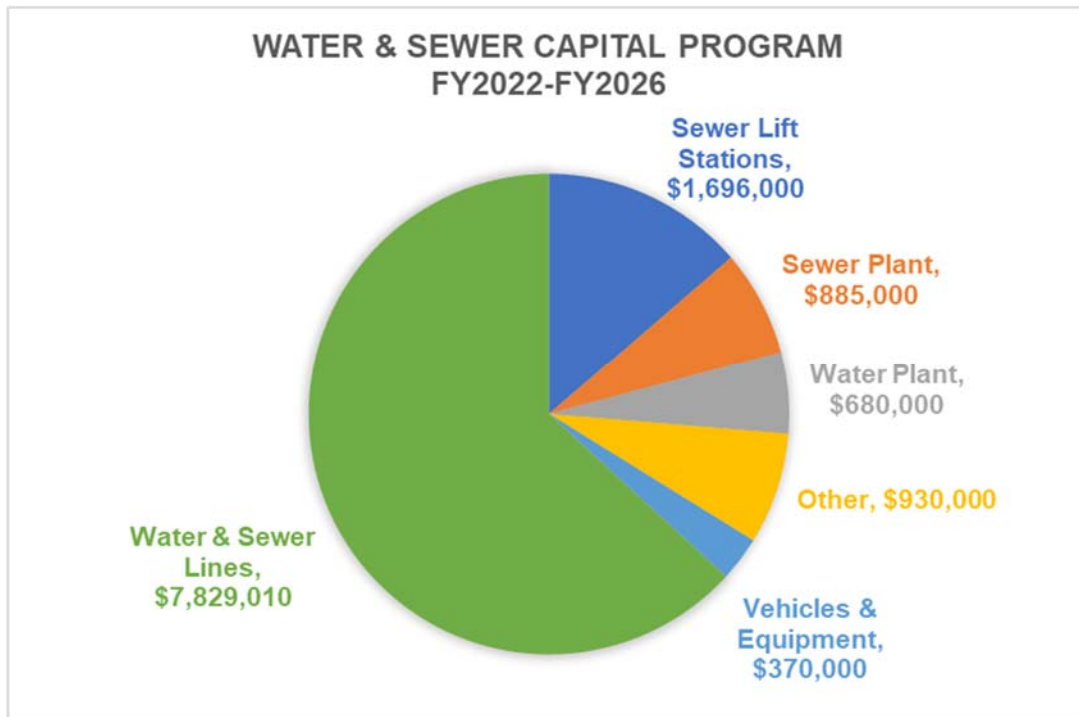
**CITY OF DAHLONEGA
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)
FY 2022 – FY 2026**

WATER AND SEWER CIP

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

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CITY OF DAHLONEGA
FY22 FIVE-YEAR CASH FLOW PROJECTIONS

FY23 - FY26 For Planning Purposes Only, Subject to Change

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

Projected Coverage (Bond Debt: 1.15 required)

1.60 1.63 1.66 1.70 1.72

Projected Coverage (Total Debt: 1.05 required)

1.28 1.31 1.33 1.36 1.38

Assumptions:

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

Operating Reserve is 3-month's budgeted operating revenue

FY22 no rate increases

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

CITY OF DAHLONEGA
FY2022 FIVE-YEAR CAPITAL PROJECTS BUDGET

FY23 - FY26 For Planning Purposes Only, Subject to Change

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

CITY OF DAHLONEGA
FY2022 FIVE-YEAR CAPITAL PROJECTS BUDGET

FY23 - FY26 For Planning Purposes Only, Subject to Change

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

CITY OF DAHLONEGA
FY2022 FIVE-YEAR DEBT SERVICE PROJECTIONS

FY23 - FY26 For Planning Purposes Only, Subject to Change

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





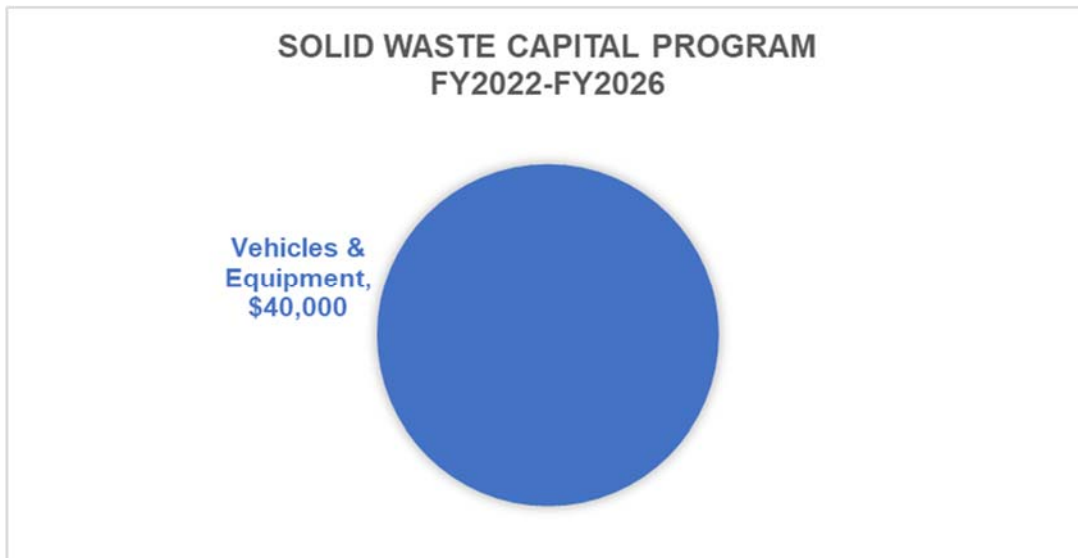
**CITY OF DAHLONEGA
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)
FY 2022 – FY 2026**

SOLID WASTE CIP

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

The CIP is presented as three reports as described below.

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



CITY OF DAHLONEGA
FY22 FIVE-YEAR CASH FLOW PROJECTIONS

FY23 - FY26 For Planning Purposes Only, Subject to Change

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

Assumptions:

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

CITY OF DAHLONEGA
FY2022 FIVE-YEAR CAPITAL PROJECTS BUDGET

FY23 - FY26 For Planning Purposes Only, Subject to Change

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

CITY OF DAHLONEGA
FY2022 FIVE-YEAR DEBT SERVICE PROJECTIONS

FY23 - FY26 For Planning Purposes Only, Subject to Change

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



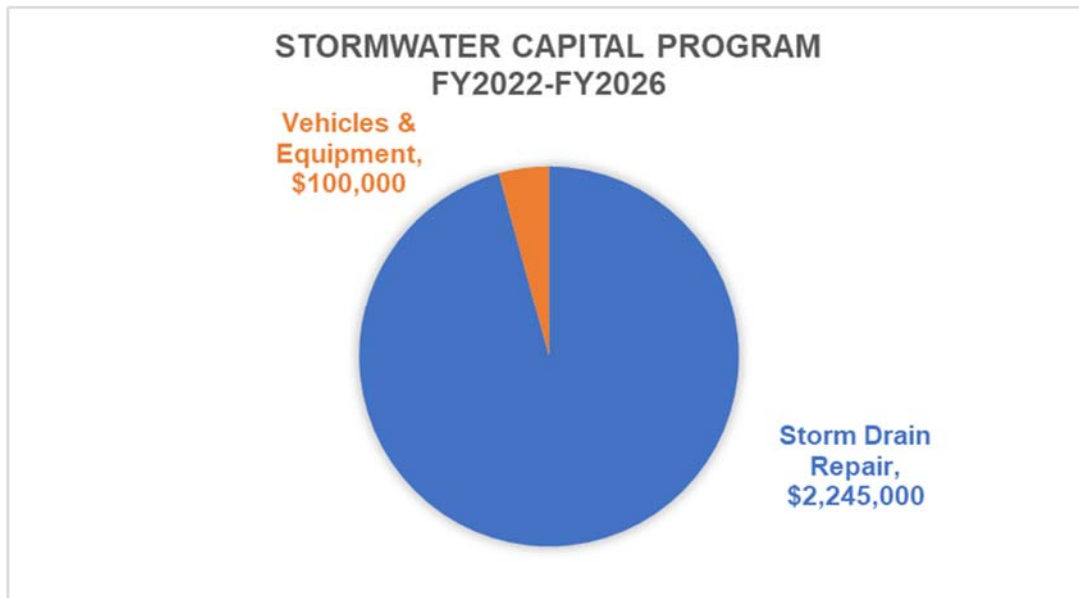
**CITY OF DAHLONEGA
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)
FY 2022 – FY 2026**

STORMWATER CIP

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

The CIP is presented as three reports as described below.

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



CITY OF DAHLONEGA
FY22 FIVE-YEAR CASH FLOW PROJECTIONS

FY23 - FY26 For Planning Purposes Only, Subject to Change

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

Assumptions:

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

Operating Reserve: 3-month's budgeted operating expense

Operating Revenue: No rate increase and no growth projected

Operating Expense: Increase 3% each year

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

CITY OF DAHLONEGA
FY2022 FIVE-YEAR CAPITAL PROJECTS BUDGET

FY22 - FY26 For Planning Purposes Only, Subject to Change

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

CITY OF DAHLONEGA
FY2022 FIVE-YEAR DEBT SERVICE PROJECTIONS

FY23 - FY26 For Planning Purposes Only, Subject to Change

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





**CITY OF DAHLONEGA
TAX DIGEST AND MILLAGE RATES**

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

