



CITY OF DAHLONEGA

City Council Special Called Meeting Agenda

August 21, 2023, 3:30 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.

Vision - To be an open, honest, and responsive city, balancing preservation, and growth, and delivering quality services fairly and equitably by being good stewards of Dahlonega's resources.

CALL TO ORDER AND WELCOME

APPROVAL OF AGENDA

NEW BUSINESS

1. FY2024 Budget and 5-Year Capital Improvements Program

Allison Martin, City Manager

2. 2023 Tax Digest and Millage Rate

Allison Martin, City Manager

ADJOURNMENT



City Council Agenda Memo

DATE: August 16, 2023
TITLE: FY2024 Budget and 5-Year Capital Improvements Program
PRESENTED BY: Allison Martin, City Manager

AGENDA ITEM DESCRIPTION:

Resolution to adopt the Fiscal Year 2024 (FY2024) Budget for the City and the FY2024 Five-Year Capital Improvements Program

HISTORY/PAST ACTION:

The City Manager presented the proposed FY2024 Budget for all funds of the City and the Five-Year Capital Improvement Program for SPLOST, TSPLOST, General Government, Water and Sewer, Solid Waste, ARPA, and Stormwater capital. The required public hearing was held on August 7, 2023.

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, 2023.

RECOMMENDATION:

To adopt the FY2024 Budget for each fund and approve the Five-Year Capital Improvement Program

SUGGESTED MOTIONS:

I make a motion to approve Resolution 2023-05 to adopt the Fiscal Year 2024 Budget for each fund of the City of Dahlonega and adopt the FY 2024 Five-Year Capital Improvements Program as presented on Attachments A and B.

ATTACHMENTS:

- Resolution 2023-05
 - FY2024 Budget Resolution Attachment A (Financials)
 - FY2024 Budget Resolution Attachment B (Capital Improvements Program)
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**RESOLUTION 2023-05
FISCAL YEAR 2024 BUDGET AND FIVE-YEAR CAPITAL IMPROVEMENT
PROGRAM RESOLUTION**

A RESOLUTION TO ADOPT THE FISCAL YEAR 2024 BUDGET FOR EACH FUND OF THE CITY OF DAHLONEGA, GEORGIA, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES/EXPENSES, ADOPTING THE SEVERAL ITEMS OF REVENUE ANTICIPATIONS, AND PROHIBITING EXPENDITURES OR EXPENSES FROM EXCEEDING THE ACTUAL FUNDING AVAILABLE, AND TO ADOPT THE FISCAL YEAR 2024 FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM.

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

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

WHEREAS, the Mayor and City Council of the City of Dahlonega have reviewed the proposed FY 2024 budget and the five-year capital improvement program as presented by the City Manager; and

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

WHEREAS, the Mayor and City Council wish to adopt the proposal as the Fiscal Year 2024 Annual Budget, effective from October 1, 2023 through September 30, 2024 and the Fiscal Year 2024 Five-Year Capital Improvement Program.

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

Section 1. That the proposed Fiscal Year 2024 Budget presented on “Attachment A”, attached hereto and incorporated herein as a part of this Resolution, is hereby adopted as the budget for the City of Dahlonega, Georgia for Fiscal Year 2024, which begins October 1, 2023, and ends on September 30, 2024.

Section 2. That the proposed Fiscal Year 2024 Five-Year Capital Improvement Program (CIP) presented on “Attachment B”, attached hereto and incorporated herein as a part of this Resolution, is hereby adopted for the City of Dahlonega, Georgia, and funding is approved for Fiscal Year 2024 capital projects as identified in the CIP and included in the Fiscal Year 2024 Budget.

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

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

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

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

ADOPTED this ____ day of _____, 2023.

CITY OF DAHLONEGA, GEORGIA

By: _____
JoAnne Taylor, Mayor

Attest:

Mary Csukas, City Clerk

Calculations as of 09/30/2023

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 CITY MANAGER BUDGET
ESTIMATED REVENUES					
Dept 0000 - NON DEPARTMENTAL					
GENERAL PROPERTY TAXES					
100.0000.31.1100	PROPERTY TAX - REAL & PERSONAL	1,113,239	1,103,287	1,103,287	1,103,287
100.0000.31.1200	PROPERTY TAX - PRIOR YEAR	4,184	12,000	12,000	6,000
100.0000.31.1310	PROPERTY TAX - MOTOR VEHICLE	2,997	3,500	3,500	4,000
100.0000.31.1315	MOTOR VEHICLE TAVT	89,552	120,141	120,141	121,000
100.0000.31.1316	ALTERNATIVE AD VALOREM TAX (AAVT)	1,297	1,225	1,225	1,297
100.0000.31.1320	PROPERTY TAX - MOBILE HOME	184	100	100	100
100.0000.31.1600	REAL ESTATE TRANSFER TAXES (INTAN	30,825	40,000	40,000	40,000
100.0000.31.1710	FRANCHISE TAXES - ELECTRIC	470,023	411,000	411,000	470,023
100.0000.31.1730	FRANCHISE TAXES - GAS	50,651	62,000	62,000	67,000
100.0000.31.1750	FRANCHISE TAXES - CABLE TV		7,500	7,500	
100.0000.31.1760	FRANCHISE TAXES - TELEPHONE	21,649	24,000	24,000	21,000
	GENERAL PROPERTY TAXES	1,784,601	1,784,753	1,784,753	1,833,707
GENERAL SALES AND USE TAXES					
100.0000.31.3100	LOST (LOCAL OPTION SALES TAXES)	1,133,488	1,106,535	1,106,535	1,430,000
	GENERAL SALES AND USE TAXES	1,133,488	1,106,535	1,106,535	1,430,000
SELECTIVE SALES AND USES TAXES					
100.0000.31.4200	ALCOHOLIC BEVERAGE EXCISE TAXES	182,967	216,000	216,000	215,000
100.0000.31.4500	ENERGY EXCISE TAXES	7,922	9,600	9,600	9,600
	SELECTIVE SALES AND USES TAXES	190,889	225,600	225,600	224,600
ALCOHOLIC BEVERAGES LICENSES					
100.0000.32.1110	ALCOHOLIC BEV LICENSES - BEER	46,850	44,000	44,000	45,000
100.0000.32.1120	ALCOHOLIC BEV LICENSES - WINE	46,900	45,700	45,700	46,000
100.0000.32.1130	ALCOHOLIC BEV LICENSES - LIQUOR	45,675	45,000	45,000	45,000
100.0000.32.1140	ALCOHOLIC BEV LICENSES - SERVERS	4,555	4,200	4,200	42,000
	ALCOHOLIC BEVERAGES LICENSES	143,980	138,900	138,900	178,000
BUSINESS TAXES					
100.0000.31.6100	BUSINESS AND OCCUPATION TAXES	109,433	101,200	101,200	110,000
100.0000.31.6200	INSURANCE PREMIUM TAXES	545,247	436,601	436,601	545,247
100.0000.31.6300	FINANCIAL INSTITUTIONS TAXES	50,322	44,000	44,000	50,000
	BUSINESS TAXES	705,002	581,801	581,801	705,247
PENALTIES AND INTEREST					
100.0000.31.9100	PENALTIES & INTEREST - PROPERTY TA	1,300	1,400	1,400	1,200
100.0000.31.9400	PENALTIES & INTEREST - BUSINESS TA)		200	200	
	PENALTIES AND INTEREST	1,300	1,600	1,600	1,200
PERMITS AND FEES					
100.0000.32.2200	PERMITS - BUILDINGS AND SIGNS	76,283	66,000	66,000	66,000
100.0000.32.2210	PERMITS - ZONING AND LAND USE	1,650	1,500	1,500	1,500
100.0000.32.2900	PERMITS - OTHER	10,212	5,000	5,000	5,000
100.0000.32.3300	ST VACATION RENTAL FEES	400	500	500	500
	PERMITS AND FEES	88,545	73,000	73,000	73,000
INTERGOVERNMENTAL REVENUE					
100.0000.33.3000	PAYMENT IN LIEU OF TAXES - FEDERAL	17,092	18,646	18,646	15,539
100.0000.33.9100	GRANT REVENUES	15,600	3,000	3,000	
	INTERGOVERNMENTAL REVENUE	32,692	21,646	21,646	15,539
CHARGES FOR SERVICES					
100.0000.34.1700	INDIRECT COST ALLOCATIONS	625,609	682,483	682,483	682,483
100.0000.34.1910	ELECTION QUALIFYING FEE			650	650

Calculations as of 09/30/2023

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 CITY MANAGER BUDGET
ESTIMATED REVENUES					
Dept 0000 - NON DEPARTMENTAL					
CHARGES FOR SERVICES					
100.0000.34.5410	PARKING CHARGES	15,203	12,000	12,000	12,000
100.0000.34.7910	PARK USE FEES	5,995	6,000	6,000	6,000
100.0000.34.9100	CEMETERY FEES	22,000	24,000	24,000	24,000
100.0000.34.9400	ADMINISTRATIVE FEES	5,700	5,000	5,000	5,000
CHARGES FOR SERVICES		674,507	729,483	729,483	730,133
FINES AND FORFEITURES					
100.0000.35.1170	FINES - MUNICIPAL COURT	157,294	240,000	240,000	197,702
100.0000.35.1900	FINES - TECHNOLOGY FEE	1,374	1,600	1,600	1,600
FINES AND FORFEITURES		158,668	241,600	241,600	199,302
INVESTMENT INCOME					
100.0000.36.1000	INTEREST REVENUES	95,131	26,793	26,793	90,000
INVESTMENT INCOME		95,131	26,793	26,793	90,000
MISCELLANEOUS REVENUE					
100.0000.38.1100	PROPERTY LEASE		12,000	12,000	
100.0000.38.3000	REIMBURSEMENT FOR DAMAGED PROP	10,000			
100.0000.38.9000	MISCELLANEOUS REVENUES	3,046	10,000	10,000	3,000
MISCELLANEOUS REVENUE		13,046	22,000	22,000	3,000
OTHER FINANCIAL SOURCES					
100.0000.39.2100	PROCEEDS FROM SALE OF ASSETS		40,000	40,000	20,000
100.0000.39.2210	PROPERTY SALES - CEMETERY LOT	28,425	15,000	15,000	15,000
100.0000.39.2211	PROPERTY SALES - COLUMBARIUM	(960)			
OTHER FINANCIAL SOURCES		27,465	55,000	55,000	35,000
OTHER CHARGES FOR SERVICES					
100.0000.34.6990	OTHER FEES	16,389	15,500	15,500	15,500
OTHER CHARGES FOR SERVICES		16,389	15,500	15,500	15,500
TRANSFERS IN FROM OTHER FUNDS					
100.0000.39.1275	TRANSFERS IN - HOTEL/MOTEL TAX	94,371	102,850	102,850	105,875
TRANSFERS IN FROM OTHER FUNDS		94,371	102,850	102,850	105,875
Totals for dept 0000 - NON DEPARTMENTAL		5,160,074	5,127,061	5,127,061	5,640,103
TOTAL ESTIMATED REVENUES		5,160,074	5,127,061	5,127,061	5,640,103
APPROPRIATIONS					
Dept 0000 - NON DEPARTMENTAL					
NON-DEPARTMENTAL					
57-9XXX	CONTINGENCIES		50,000	50,000	
NON-DEPARTMENTAL			50,000	50,000	
TRANSFERS OUT TO OTHER FUNDS					
61-1XXX	INTERFUND TRANSFERS OUT	468,654	511,259	511,259	
TRANSFERS OUT TO OTHER FUNDS		468,654	511,259	511,259	
Totals for dept 0000 - NON DEPARTMENTAL		468,654	561,259	561,259	
Dept 1100 - LEGISLATIVE					
LEGISLATIVE					
51-1XXX	PERSONAL SERVICES - SALARIES AND \	80,848	108,350	108,350	112,140
51-2XXX	PERSONAL SERVICES - EMPLOYEE BEN	22,597	29,193	29,193	29,594

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 CITY MANAGER BUDGET
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APPROPRIATIONS					
Dept 1100 - LEGISLATIVE					
LEGISLATIVE					
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	57,578	61,988	61,988	56,038
52-2XXX	PURCHASED - PROPERTY SERVICES	559			600
52-3XXX	OTHER PURCHASED SERVICES	52,636	46,352	46,352	60,800
53-1XXX	SUPPLIES	1,916	4,200	4,200	2,900
UNK_EXP	UNK_EXP	1,326	2,450	2,450	2,450
57-1XXX	INTERGOVERNMENTAL	(254)			
LEGISLATIVE		217,206	252,533	252,533	264,522
Totals for dept 1100 - LEGISLATIVE		217,206	252,533	252,533	264,522

* NOTES TO BUDGET: DEPARTMENT 1100 LEGISLATIVE

52.1000	PURCHASED - PROFESSIONAL SERVICES				
	FOOTNOTE AMOUNTS:			3,105	
	DOCUSIGN				
	FOOTNOTE AMOUNTS:			7,527	
	CONTRACT SAFE				
	FOOTNOTE AMOUNTS:			4,066	
	MUNICODE MEETING				
	FOOTNOTE AMOUNTS:			1,340	
	MUNICODE CIVIC PLUS ONLINE CODE				
	FOOTNOTE AMOUNTS:			40,000	
	RECORD RETENTION				
	ACCOUNT '52.1000' TOTAL			56,038	
	DEPT '1100' TOTAL			56,038	

Dept 1300 - EXECUTIVE					
EXECUTIVE					
51-1XXX	PERSONAL SERVICES - SALARIES AND \	119,848	174,118	174,118	212,638
51-2XXX	PERSONAL SERVICES - EMPLOYEE BEN	25,388	59,092	59,092	19,431
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	9,636			10,000
52-2XXX	PURCHASED - PROPERTY SERVICES	996	500	500	996
52-3XXX	OTHER PURCHASED SERVICES	16,888	27,638	27,638	27,850
53-1XXX	SUPPLIES	334	2,500	2,500	1,500
UNK_EXP	UNK_EXP	1,408	1,387		1,500
EXECUTIVE		174,498	265,235	263,848	273,915
Totals for dept 1300 - EXECUTIVE		174,498	265,235	263,848	273,915

Dept 1400 - ELECTIONS					
ELECTIONS					
52-1XXX	PURCHASED - PROFESSIONAL SERVICE			11,000	11,000
52-3XXX	OTHER PURCHASED SERVICES	242	1,335	1,335	1,600
57-1XXX	INTERGOVERNMENTAL		21,000	21,000	
ELECTIONS		242	22,335	22,335	12,600
Totals for dept 1400 - ELECTIONS		242	22,335	22,335	12,600

* NOTES TO BUDGET: DEPARTMENT 1400 ELECTIONS

52.1000	PURCHASED - PROFESSIONAL SERVICES				
	FOOTNOTE AMOUNTS:			11,000	
	ELECTION LUMPKIN COUNTY BOC IGA				

Calculations as of 09/30/2023

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 CITY MANAGER BUDGET
APPROPRIATIONS					
Dept 1400 - ELECTIONS					
DEPT '1400' TOTAL				11,000	
Dept 1500 - GENERAL ADMINISTRATION					
GENERAL ADMINISTRATION					
51-1XXX	PERSONAL SERVICES - SALARIES AND \	256,627	365,746	365,746	356,769
51-2XXX	PERSONAL SERVICES - EMPLOYEE BEN	96,956	116,492	116,492	101,651
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	409,354	400,145	400,145	500,000
52-2XXX	PURCHASED - PROPERTY SERVICES	30,966	18,875	18,875	35,875
52-3XXX	OTHER PURCHASED SERVICES	43,187	61,663	61,663	62,457
53-1XXX	SUPPLIES	27,630	40,249	40,249	36,100
UNK_EXP	UNK_EXP	17,017	24,750	24,750	24,000
54-9XXX	CAPITAL OUTLAYS		32,000	32,000	
57-3XXX	PAYMENTS TO OTHERS	2,443			
GENERAL ADMINISTRATION		884,180	1,059,920	1,059,920	1,116,852
Totals for dept 1500 - GENERAL ADMINISTRATION		884,180	1,059,920	1,059,920	1,116,852
Dept 2650 - MUNICIPAL COURT					
MUNICIPAL COURT					
51-1XXX	PERSONAL SERVICES - SALARIES AND \	66,019	91,129	91,129	93,848
51-2XXX	PERSONAL SERVICES - EMPLOYEE BEN	30,980	38,037	38,037	38,181
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	108,067	165,000	165,000	165,000
52-3XXX	OTHER PURCHASED SERVICES	1,187	3,739	3,739	3,739
53-1XXX	SUPPLIES	368	500	500	500
UNK_EXP	UNK_EXP	294	900	900	900
57-1XXX	INTERGOVERNMENTAL		500	500	500
MUNICIPAL COURT		206,915	299,805	299,805	302,668
Totals for dept 2650 - MUNICIPAL COURT		206,915	299,805	299,805	302,668
* NOTES TO BUDGET: DEPARTMENT 2650 MUNICIPAL COURT					
52.3700	OTHER PURCHASED SERVICES				
	FOOTNOTE AMOUNTS:			200	
	MUNICIPAL COURT CLERK ANNUAL ONLINE				
	FOOTNOTE AMOUNTS:			200	
	DEPUTY CLERK ANNUAL ONLINE TRAINING				
	ACCOUNT '52.3700' TOTAL			400	
53.1600	UNK_EXP				
	FOOTNOTE AMOUNTS:			400	
	COMPUTER UPDATES				
	FOOTNOTE AMOUNTS:			300	
	PRINTER				
	ACCOUNT '53.1600' TOTAL			700	
	DEPT '2650' TOTAL			1,100	
Dept 3200 - POLICE					
CITY MARSHAL					
51-1XXX	PERSONAL SERVICES - SALARIES AND \	266,043	297,715	297,715	390,251
51-2XXX	PERSONAL SERVICES - EMPLOYEE BEN	94,998	94,756	94,756	126,850
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	7,326	15,000	15,000	22,500
52-2XXX	PURCHASED - PROPERTY SERVICES	25,712	13,800	13,800	89,233
52-3XXX	OTHER PURCHASED SERVICES	14,017	25,000	25,000	35,206
53-1XXX	SUPPLIES	38,212	26,000	26,000	39,500

Calculations as of 09/30/2023

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 CITY MANAGER BUDGET
APPROPRIATIONS					
Dept 3200 - POLICE					
CITY MARSHAL					
UNK_EXP	18,662	27,790	26,800	39,000	39,000
54-9XXX CAPITAL OUTLAYS				122,000	122,000
57-1XXX INTERGOVERNMENTAL	600	62,000	62,000	62,000	62,000
CITY MARSHAL	465,570	562,061	561,071	926,540	938,482
Totals for dept 3200 - POLICE	465,570	562,061	561,071	926,540	938,482

* NOTES TO BUDGET: DEPARTMENT 3200 POLICE

54.9900	CAPITAL OUTLAYS				
	FOOTNOTE AMOUNTS:			122,000	
	CAPITAL BUDGET REQ TWO FULLY EQUIPPED/OUTFITTED POLICE VEHICLES				
	DEPT '3200' TOTAL			122,000	

Dept 4100 - PUBLIC WORKS ADMINISTRATION					
PUBLIC WORKS ADMINISTRATION					
51-1XXX PERSONAL SERVICES - SALARIES AND WAGES	106,480	127,265	127,265	177,932	177,932
51-2XXX PERSONAL SERVICES - EMPLOYEE BENEFITS	25,955	44,853	44,853		48,962
52-1XXX PURCHASED - PROFESSIONAL SERVICE	1,595	15,000	15,000	16,500	16,500
52-2XXX PURCHASED - PROPERTY SERVICES	589	1,000	1,000	2,000	2,000
52-3XXX OTHER PURCHASED SERVICES	3,500	3,712	3,712	6,700	8,100
53-1XXX SUPPLIES	2,339	5,000	5,000	5,500	5,500
UNK_EXP UNK_EXP	670	1,300	1,300	1,500	1,500
PUBLIC WORKS ADMINISTRATION	141,128	198,130	198,130	210,132	260,494
Totals for dept 4100 - PUBLIC WORKS ADMINISTRATION	141,128	198,130	198,130	210,132	260,494

* NOTES TO BUDGET: DEPARTMENT 4100 PUBLIC WORKS ADMINISTRATION

51.1100	PERSONAL SERVICES - SALARIES AND WAGES				
	FOOTNOTE AMOUNTS:			175,000	
	INFL. ADJ + GRADE/STEP/PENETRATION + INTERN TO PPT EMP.				

52.1000	PURCHASED - PROFESSIONAL SERVICES				
	FOOTNOTE AMOUNTS:			15,000	
	ON-CALL DESIGN AND ENG STUDIES				
	FOOTNOTE AMOUNTS:			1,500	
	TRUCK WASH				
	ACCOUNT '52.1000' TOTAL			16,500	

52.2200	PURCHASED - PROPERTY SERVICES				
	FOOTNOTE AMOUNTS:			2,000	
	TIRES				

52.3400	OTHER PURCHASED SERVICES				
	FOOTNOTE AMOUNTS:			1,200	
	PAPER & TONER				
	DEPT '4100' TOTAL			194,700	

Dept 4200 - STREETS
 STREETS

Calculations as of 09/30/2023

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 CITY MANAGER BUDGET
APPROPRIATIONS					
Dept 4200 - STREETS					
STREETS					
51-1XXX	PERSONAL SERVICES - SALARIES AND WAGES	491,822	611,040	611,040	702,419
51-2XXX	PERSONAL SERVICES - EMPLOYEE BENEFITS	237,763	297,872	297,872	300,051
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	8,513	47,800	45,000	46,000
52-2XXX	PURCHASED - PROPERTY SERVICES	28,806	28,000	28,000	34,000
52-3XXX	OTHER PURCHASED SERVICES	10,365	37,804	37,804	39,700
53-1XXX	SUPPLIES	138,410	195,600	193,100	215,000
UNK_EXP	UNK_EXP	10,741	15,000	15,000	13,000
54-9XXX	CAPITAL OUTLAYS		10,000	10,000	
57-3XXX	PAYMENTS TO OTHERS	1,068			
STREETS		927,488	1,243,116	1,237,816	1,295,534
Totals for dept 4200 - STREETS		927,488	1,243,116	1,237,816	1,295,534

* NOTES TO BUDGET: DEPARTMENT 4200 STREETS

51.1100	PERSONAL SERVICES - SALARIES AND WAGES CPI ADJUSTMENT? GRADE/STEP/PENETRATION?				
52.1000	PURCHASED - PROFESSIONAL SERVICES FOOTNOTE AMOUNTS:			12,000	
	TREES FOOTNOTE AMOUNTS:			30,000	
	ASPHALT REPAIRS FOOTNOTE AMOUNTS:			4,000	
	TRUCK WASH ACCOUNT '52.1000' TOTAL			46,000	
52.2300	PURCHASED - PROPERTY SERVICES FOOTNOTE AMOUNTS:			9,000	
	VARIOUS RENTAL ITEMS				
52.3700	OTHER PURCHASED SERVICES FOOTNOTE AMOUNTS:			6,500	
	CDL, ESPC, FLAGGING, TREE PRUNING, CHAIN SAW, ETC...				
52.3930	OTHER PURCHASED SERVICES FOOTNOTE AMOUNTS:			15,000	
	INERT LANDFILL				
53.1270	SUPPLIES FOOTNOTE AMOUNTS:			36,000	
	FUEL-INFLATION ESTIMATE				
53.1600	UNK_EXP FOOTNOTE AMOUNTS:			5,000	
	PARKING METER COMPONENTS FOOTNOTE AMOUNTS:			8,000	

Calculations as of 09/30/2023

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 CITY MANAGER BUDGET
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APPROPRIATIONS
 Dept 4200 - STREETS

VARIOUS SMALL EQUIPMENT ACCOUNT '53.1600' TOTAL				13,000	
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53.1650	SUPPLIES				
	FOOTNOTE AMOUNTS:			4,000	
	FUEL CABINETS				
	FOOTNOTE AMOUNTS:			4,000	
	PPE				
	FOOTNOTE AMOUNTS:			8,000	
	CONES, SIGNS, BARRICADES				
	ACCOUNT '53.1650' TOTAL			16,000	
	DEPT '4200' TOTAL			141,500	

Dept 4900 - MAINTENANCE AND SHOP
 MAINTENANCE AND SHOP

51-1XXX	PERSONAL SERVICES - SALARIES AND \	36,255	42,308	42,308	46,128	46,128
51-2XXX	PERSONAL SERVICES - EMPLOYEE BEN	33,049	36,289	36,289	41,120	41,120
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	75			2,100	2,100
52-2XXX	PURCHASED - PROPERTY SERVICES	1,975	1,000	1,000	1,000	1,000
52-3XXX	OTHER PURCHASED SERVICES	1,497	5,502	5,502	3,500	3,500
53-1XXX	SUPPLIES	20,370	27,000	27,000	29,000	29,000
UNK EXP	UNK EXP	1,261	2,000	2,000	4,500	4,500
	MAINTENANCE AND SHOP	94,482	114,099	114,099	127,348	127,348
	Totals for dept 4900 - MAINTENANCE AND SHOP	94,482	114,099	114,099	127,348	127,348

* NOTES TO BUDGET: DEPARTMENT 4900 MAINTENANCE AND SHOP

51.1100	PERSONAL SERVICES - SALARIES AND WAGES INFL ADJ. + GRADE/STEP/PENETRATION				
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52.1000	PURCHASED - PROFESSIONAL SERVICES				
	FOOTNOTE AMOUNTS:			600	
	TRUCK WASH				
	FOOTNOTE AMOUNTS:			1,500	
	MISC.				
	ACCOUNT '52.1000' TOTAL			2,100	

53.1600	UNK_EXP				
	FOOTNOTE AMOUNTS:			3,500	
	BAND SAW				
	FOOTNOTE AMOUNTS:			1,000	
	MISC				
	ACCOUNT '53.1600' TOTAL			4,500	
	DEPT '4900' TOTAL			6,600	

Dept 4950 - CEMETERY
 CEMETERY

51-1XXX	PERSONAL SERVICES - SALARIES AND \	5,974	28,351	28,351	28,351	28,351
51-2XXX	PERSONAL SERVICES - EMPLOYEE BEN	6,073	17,073	17,073	17,073	17,073
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	4,588	8,080	4,000	12,000	
52-2XXX	PURCHASED - PROPERTY SERVICES	1,245	2,000	2,000	2,000	
52-3XXX	OTHER PURCHASED SERVICES	1,105	1,249	1,249	1,500	

Calculations as of 09/30/2023

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 CITY MANAGER BUDGET
APPROPRIATIONS					
Dept 4950 - CEMETERY					
CEMETERY					
53-1XXX SUPPLIES	3,137	8,500	8,500	8,500	8,500
UNK_EXP UNK_EXP	1,606	3,000	3,000	3,000	3,000
CEMETERY	<u>23,728</u>	<u>68,253</u>	<u>64,173</u>	<u>72,424</u>	<u>72,424</u>
Totals for dept 4950 - CEMETERY	23,728	68,253	64,173	72,424	72,424

* NOTES TO BUDGET: DEPARTMENT 4950 CEMETERY

51.1100	PERSONAL SERVICES - SALARIES AND WAGES				
	INFL. ADJ. + GRADE/STEP/PENETRATION				
52.1000	PURCHASED - PROFESSIONAL SERVICES				
	FOOTNOTE AMOUNTS:			5,000	
	HEADSTONE REPAIRS				
	FOOTNOTE AMOUNTS:			5,000	
	GATE REPAIRS				
	FOOTNOTE AMOUNTS:			2,000	
	MISC.				
	ACCOUNT '52.1000' TOTAL			12,000	
52.3600	OTHER PURCHASED SERVICES				
	FOOTNOTE AMOUNTS:			1,500	
	LC CLERK OF COURT				
	DEPT '4950' TOTAL			13,500	

Dept 6200 - PARKS

PARKS					
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	5,300	9,000	9,000	12,000
52-2XXX	PURCHASED - PROPERTY SERVICES	4,902	6,000	6,000	6,000
52-3XXX	OTHER PURCHASED SERVICES	382			500
53-1XXX	SUPPLIES	28,680	29,200	26,700	48,000
UNK_EXP	UNK_EXP	4,174	3,000	3,000	3,000
PARKS		<u>43,438</u>	<u>47,200</u>	<u>44,700</u>	<u>69,500</u>
Totals for dept 6200 - PARKS		43,438	47,200	44,700	69,500

* NOTES TO BUDGET: DEPARTMENT 6200 PARKS

52.1000	PURCHASED - PROFESSIONAL SERVICES				
	FOOTNOTE AMOUNTS:			6,000	
	TREE WORK				
	FOOTNOTE AMOUNTS:			6,000	
	MISC.				
	ACCOUNT '52.1000' TOTAL			12,000	
53.1100	SUPPLIES				
	FOOTNOTE AMOUNTS:			15,000	
	MULCH				
	FOOTNOTE AMOUNTS:			15,000	
	SOD				

Calculations as of 09/30/2023

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 CITY MANAGER BUDGET
APPROPRIATIONS					
Dept 6200 - PARKS					
FOOTNOTE AMOUNTS:				10,000	
MISC.					
ACCOUNT '53.1100' TOTAL				40,000	
DEPT '6200' TOTAL				52,000	
Dept 7400 - COMMUNITY DEVELOPMENT					
COMMUNITY DEVELOPMENT					
51-1XXX	PERSONAL SERVICES - SALARIES AND \	113,642	135,514	135,514	55,821
51-2XXX	PERSONAL SERVICES - EMPLOYEE BEN	42,002	50,207	50,207	62,221
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	63,023	223,900	223,900	90,000
52-2XXX	PURCHASED - PROPERTY SERVICES	1,145	7,560	7,560	7,560
52-3XXX	OTHER PURCHASED SERVICES	8,540	18,191	18,191	17,891
53-1XXX	SUPPLIES	4,036	10,000	10,000	7,800
UNK_EXP	UNK_EXP	266	2,000	2,000	2,500
COMMUNITY DEVELOPMENT		232,654	447,372	447,372	243,793
Totals for dept 7400 - COMMUNITY DEVELOPMENT		232,654	447,372	447,372	257,914

* NOTES TO BUDGET: DEPARTMENT 7400 COMMUNITY DEVELOPMENT

51.1100	PERSONAL SERVICES - SALARIES AND WAGES				
	DID NOT CONSIDER				
51.1300	PERSONAL SERVICES - SALARIES AND WAGES				
	DID NOT CONSIDER				
51.2100	PERSONAL SERVICES - EMPLOYEE BENEFITS				
	DID NOT CONSIDER				
51.2200	PERSONAL SERVICES - EMPLOYEE BENEFITS				
	DID NOT CONSIDER				
51.2400	PERSONAL SERVICES - EMPLOYEE BENEFITS				
	DID NOT CONSIDER				
51.2700	PERSONAL SERVICES - EMPLOYEE BENEFITS				
	DID NOT CONSIDER				
52.1000	PURCHASED - PROFESSIONAL SERVICES				
	SOFTWARE UPGRADES ADDITION				
52.3100	OTHER PURCHASED SERVICES				
	NO CLUE AS TO THIS				
52.3200	OTHER PURCHASED SERVICES				
	FOOTNOTE AMOUNTS:				
	BASED ON TRENDS			1,400	

Calculations as of 09/30/2023

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 CITY MANAGER BUDGET
APPROPRIATIONS					
Dept 7400 - COMMUNITY DEVELOPMENT					
52.3500	OTHER PURCHASED SERVICES				
	FOOTNOTE AMOUNTS: BASED ON PREVIOUS YEAR INCREASE			4,200	
53.1270	SUPPLIES				
	FOOTNOTE AMOUNTS: ONLY ONE VEHICLE			2,200	
53.1600	UNK_EXP				
	LAPTOP FOR TIM				
	DEPT '7400' TOTAL			7,800	
TOTAL APPROPRIATIONS		3,880,183	5,141,318	5,127,061	4,915,828
NET OF REVENUES/APPROPRIATIONS - FUND 100		1,279,891	(14,257)		724,275
BEGINNING FUND BALANCE		2,807,200	2,807,200	2,807,200	4,087,091
ENDING FUND BALANCE		4,087,091	2,792,943	2,807,200	4,811,366

		Calculations as of 09/30/2023				
GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 CITY MANAGER BUDGET	
ESTIMATED REVENUES						
Dept 0000 - NON DEPARTMENTAL						
CHARGES FOR SERVICES						
230.0000.34.5410	PARKING CHARGES	389	1,100	1,100	300	
	CHARGES FOR SERVICES	389	1,100	1,100	300	
INVESTMENT INCOME						
230.0000.36.1000	INTEREST REVENUES	7,451	400	400	6,000	
	INVESTMENT INCOME	7,451	400	400	6,000	
CONTRIBUTIONS AND DONATIONS						
230.0000.37.1000	CONTRIBUTIONS - PRIVATE SOURCES	3,000	100	100	100	
	CONTRIBUTIONS AND DONATIONS	3,000	100	100	100	
MISCELLANEOUS REVENUE						
230.0000.38.9000	MISCELLANEOUS REVENUES	3,940	200	200	1,500	
	MISCELLANEOUS REVENUE	3,940	200	200	1,500	
TRANSFERS IN FROM OTHER FUNDS						
230.0000.39.1100	TRANSFERS IN - GENERAL FUND	137,500	150,000	150,000	100,000	
230.0000.39.1275	TRANSFERS IN - HOTEL/MOTEL TAX	75,579	82,450	82,450	84,875	
	TRANSFERS IN FROM OTHER FUNDS	213,079	232,450	232,450	184,875	
APPROPRIATED FUND BALANCE						
230.0000.39.9100	APPROPRIATED FUND BALANCE		71,969	71,969		
	APPROPRIATED FUND BALANCE		71,969	71,969		
Totals for dept 0000 - NON DEPARTMENTAL		227,859	306,219	306,219	192,775	
TOTAL ESTIMATED REVENUES		227,859	306,219	306,219	192,775	
APPROPRIATIONS						
Dept 7510 - DDA ADMINISTRATION						
DDA ADMINISTRATION						
51-1XXX	PERSONAL SERVICES - SALARIES AND \	55,887	30,469	30,469	86,039	
51-2XXX	PERSONAL SERVICES - EMPLOYEE BEN	24,673	21,778	21,778	13,082	
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	5,257	12,079	12,079	10,000	
52-2XXX	PURCHASED - PROPERTY SERVICES	4,484	1,500	1,500	1,536	
52-3XXX	OTHER PURCHASED SERVICES	18,109	23,966	23,966	22,336	
53-1XXX	SUPPLIES	37,893	38,711	14,300	22,900	
UNK_EXP	UNK_EXP	149				
54-9XXX	CAPITAL OUTLAYS		41,000	41,000		
	DDA ADMINISTRATION	146,452	169,503	145,092	155,893	
Totals for dept 7510 - DDA ADMINISTRATION		146,452	169,503	145,092	155,893	

* NOTES TO BUDGET: DEPARTMENT 7510 DDA ADMINISTRATION

52.3200	OTHER PURCHASED SERVICES				
	FOOTNOTE AMOUNTS:				10,236
	MONTHLY CELL PHONE CHARGES				
	FOOTNOTE AMOUNTS:				1,500
	DDA DIGITAL ADVERTISING				
	ACCOUNT '52.3200' TOTAL				11,736

52.3700 OTHER PURCHASED SERVICES

Calculations as of 09/30/2023

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 CITY MANAGER BUDGET
APPROPRIATIONS					
Dept 7510 - DDA ADMINISTRATION					
				1,100	
	FOOTNOTE AMOUNTS: CERTIFIED ECONOMIC DEVELOPER CLASSES				
	DEPT '7510' TOTAL			12,836	
Dept 7540 - TOURISM					
TOURISM					
51-1XXX	PERSONAL SERVICES - SALARIES AND \	12,589	37,440	37,440	
51-2XXX	PERSONAL SERVICES - EMPLOYEE BEN	10,541	14,406	14,406	
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	36,639	46,850	46,850	51,030
52-2XXX	PURCHASED - PROPERTY SERVICES	3,402			3,402
52-3XXX	OTHER PURCHASED SERVICES	3,427	2,088	2,088	3,600
53-1XXX	SUPPLIES	3,096	2,500	2,500	1,000
UNK_EXP	UNK_EXP			1,000	1,000
TOURISM		69,694	103,284	103,284	60,032
Totals for dept 7540 - TOURISM		69,694	103,284	103,284	60,032
* NOTES TO BUDGET: DEPARTMENT 7540 TOURISM					
52.1000 PURCHASED - PROFESSIONAL SERVICES					
	FOOTNOTE AMOUNTS: APPALACHIAN JAM			4,288	
	FOOTNOTE AMOUNTS: FIRST FRIDAY CONCERTS			6,900	
	FOOTNOTE AMOUNTS: MOVIE NIGHTS			4,842	
	FOOTNOTE AMOUNTS: 4TH OF JULY			34,000	
	FOOTNOTE AMOUNTS: HALLOWEEN			1,000	
	ACCOUNT '52.1000' TOTAL			51,030	
53.1600 UNK_EXP					
	FOOTNOTE AMOUNTS: GIANT YARD GAMES			1,000	
	DEPT '7540' TOTAL			52,030	
Dept 7550 - DOWNTOWN DEVELOPMENT					
DOWNTOWN DEVELOPMENT					
51-1XXX	PERSONAL SERVICES - SALARIES AND \	43,094	38,480	38,480	67,974
51-2XXX	PERSONAL SERVICES - EMPLOYEE BEN	8,212	13,653	13,653	17,016
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	16,884			15,000
52-2XXX	PURCHASED - PROPERTY SERVICES	2,970			
52-3XXX	OTHER PURCHASED SERVICES	1,816	3,250	3,250	4,550
53-1XXX	SUPPLIES	969	2,460	2,460	1,000
UNK_EXP	UNK_EXP			200	200
DOWNTOWN DEVELOPMENT		73,945	57,843	57,843	105,740
Totals for dept 7550 - DOWNTOWN DEVELOPMENT		73,945	57,843	57,843	105,740
TOTAL APPROPRIATIONS		290,091	330,630	306,219	321,665
NET OF REVENUES/APPROPRIATIONS - FUND 230		(62,232)	(24,411)	(128,890)	

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

Calculations as of 09/30/2023

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 CITY MANAGER BUDGET
BEGINNING FUND BALANCE	730,099	730,099	730,099	667,867	667,867
ENDING FUND BALANCE	667,867	705,688	730,099	538,977	538,977

		Calculations as of 09/30/2023				
GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 CITY MANAGER BUDGET	
ESTIMATED REVENUES						
Dept 0000 - NON DEPARTMENTAL						
INVESTMENT INCOME						
234.0000.36.1000 INTEREST REVENUES	67,283	600	600	10,000	10,000	
INVESTMENT INCOME	67,283	600	600	10,000	10,000	
APPROPRIATED NET ASSETS						
234.0000.39.9200 APPROPRIATED NET ASSETS		1,361,922	1,361,922	1,361,922	1,361,922	
APPROPRIATED NET ASSETS		1,361,922	1,361,922	1,361,922	1,361,922	
Totals for dept 0000 - NON DEPARTMENTAL	67,283	1,362,522	1,362,522	1,371,922	1,371,922	
TOTAL ESTIMATED REVENUES	67,283	1,362,522	1,362,522	1,371,922	1,371,922	
APPROPRIATIONS						
Dept 0000 - NON DEPARTMENTAL						
TRANSFERS OUT TO OTHER FUNDS						
61-1XXX INTERFUND TRANSFERS OUT		1,362,522	1,362,522	1,371,922	1,371,922	
TRANSFERS OUT TO OTHER FUNDS		1,362,522	1,362,522	1,371,922	1,371,922	
Totals for dept 0000 - NON DEPARTMENTAL		1,362,522	1,362,522	1,371,922	1,371,922	
TOTAL APPROPRIATIONS		1,362,522	1,362,522	1,371,922	1,371,922	
NET OF REVENUES/APPROPRIATIONS - FUND 234	67,283					
BEGINNING FUND BALANCE	(8,236)	(8,236)	(8,236)	59,047	59,047	
ENDING FUND BALANCE	59,047	(8,236)	(8,236)	59,047	59,047	

		Calculations as of 09/30/2023				
GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 CITY MANAGER BUDGET	
ESTIMATED REVENUES						
Dept 0000 - NON DEPARTMENTAL						
HOTEL/MOTEL TAXES						
275.0000.31.4100	HOTEL/MOTEL TAXES	543,213	680,000	680,000	700,000	
	HOTEL/MOTEL TAXES	543,213	680,000	680,000	700,000	
INVESTMENT INCOME						
275.0000.36.1000	INTEREST REVENUES	3,382	100	100	600	
	INVESTMENT INCOME	3,382	100	100	600	
Totals for dept 0000 - NON DEPARTMENTAL		546,595	680,100	680,100	700,000	
* NOTES TO BUDGET: DEPARTMENT 0000 NON DEPARTMENTAL						
31.4100	HOTEL/MOTEL TAXES					
	FOOTNOTE AMOUNTS:			700,000	700,000	
	ALT 1 APPROACH					
	DEPT '0000' TOTAL			700,000	700,000	
TOTAL ESTIMATED REVENUES		546,595	680,100	680,100	700,000	
APPROPRIATIONS						
Dept 0000 - NON DEPARTMENTAL						
PURCHASES/CONTRACTED SERVICES						
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	233,756	288,575	288,575	288,000	
	PURCHASES/CONTRACTED SERVICES	233,756	288,575	288,575	288,000	
TRANSFERS OUT TO OTHER FUNDS						
61-1XXX	INTERFUND TRANSFERS OUT	358,898	391,525	391,525	412,000	
	TRANSFERS OUT TO OTHER FUNDS	358,898	391,525	391,525	412,000	
Totals for dept 0000 - NON DEPARTMENTAL		592,654	680,100	680,100	700,000	
TOTAL APPROPRIATIONS		592,654	680,100	680,100	700,000	
NET OF REVENUES/APPROPRIATIONS - FUND 275		(46,059)				
	BEGINNING FUND BALANCE			(46,059)	(46,059)	
	ENDING FUND BALANCE	(46,059)		(46,059)	(46,059)	

Calculations as of 09/30/2023						
GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 CITY MANAGER BUDGET	
ESTIMATED REVENUES						
Dept 0000 - NON DEPARTMENTAL						
GENERAL SALES AND USE TAXES						
320.0000.31.3220	2020 SPLOST (SPECIAL PURPOSE LOST)	946,613	1,000,000	1,000,000	1,211,060	1,211,060
	GENERAL SALES AND USE TAXES	946,613	1,000,000	1,000,000	1,211,060	1,211,060
INTERGOVERNMENTAL REVENUE						
320.0000.33.4300.24301 STATE GRANT - LMIG RESURFACING						
320.0000.33.4310.24302 STATE GRANT - LMIG OSS						
	INTERGOVERNMENTAL REVENUE				123,000	123,000
INVESTMENT INCOME						
320.0000.36.1000 INTEREST REVENUES						
	INVESTMENT INCOME	10,391	400	400	6,735	6,735
	Totals for dept 0000 - NON DEPARTMENTAL	957,004	1,000,400	1,000,400	1,340,795	1,340,795
TOTAL ESTIMATED REVENUES						
		957,004	1,000,400	1,000,400	1,340,795	1,340,795
APPROPRIATIONS						
Dept 0000 - NON DEPARTMENTAL						
CAPITAL OUTLAYS						
54-1XXX	PROPERTY	231,981	250,400		461,000	461,000
54-4XXX	CAPITAL OUTLAYS			250,400		
	CAPITAL OUTLAYS	231,981	250,400	250,400	461,000	461,000
TRANSFERS OUT TO OTHER FUNDS						
61-1XXX INTERFUND TRANSFERS OUT						
	TRANSFERS OUT TO OTHER FUNDS	687,500	750,000	750,000	879,795	879,795
	Totals for dept 0000 - NON DEPARTMENTAL	919,481	1,000,400	1,000,400	1,340,795	1,340,795
TOTAL APPROPRIATIONS						
		919,481	1,000,400	1,000,400	1,340,795	1,340,795
NET OF REVENUES/APPROPRIATIONS - FUND 320						
		37,523				
	BEGINNING FUND BALANCE	772,904	772,904	772,904	810,427	810,427
	ENDING FUND BALANCE	810,427	772,904	772,904	810,427	810,427

		Calculations as of 09/30/2023				
GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 CITY MANAGER BUDGET	
ESTIMATED REVENUES						
Dept 0000 - NON DEPARTMENTAL						
GENERAL SALES AND USE TAXES						
335.0000.31.3400	2019 TSPLOST (TRANSPORTATION SPLC	805,423	411,600	411,600		
335.0000.31.3401	2023 TSPLOST (TRANSPORTATION SALE	187,198			1,013,688	
	GENERAL SALES AND USE TAXES	992,621	411,600	411,600	1,013,688	
INTERGOVERNMENTAL REVENUE						
335.0000.33.4600.21203	STATE GRANT - TAP PROJECTS	91,592			160,000	
335.0000.33.4700.23108	STATE GRANT - E MAIN STREET REPAIR	201,178			160,000	
	INTERGOVERNMENTAL REVENUE	292,770			160,000	
INVESTMENT INCOME						
335.0000.36.1000	INTEREST REVENUES	35,603	2,000	2,000	2,000	
	INVESTMENT INCOME	35,603	2,000	2,000	2,000	
Totals for dept 0000 - NON DEPARTMENTAL		1,320,994	413,600	413,600	1,175,688	
TOTAL ESTIMATED REVENUES		1,320,994	413,600	413,600	1,175,688	
APPROPRIATIONS						
Dept 0000 - NON DEPARTMENTAL						
CAPITAL OUTLAYS						
54-1XXX	PROPERTY	197,660	300,325		1,165,688	
54-4XXX	CAPITAL OUTLAYS	44,300	405,500	413,600		
54-2XXX	MACHINERY AND EQUIPMENT	8,830	8,100		10,000	
	CAPITAL OUTLAYS	250,790	713,925	413,600	1,175,688	
Totals for dept 0000 - NON DEPARTMENTAL		250,790	713,925	413,600	1,175,688	
TOTAL APPROPRIATIONS		250,790	713,925	413,600	1,175,688	
NET OF REVENUES/APPROPRIATIONS - FUND 335		1,070,204	(300,325)			
	BEGINNING FUND BALANCE	2,273,266	2,273,266	2,273,266	3,343,470	
	ENDING FUND BALANCE	3,343,470	1,972,941	2,273,266	3,343,470	

		Calculations as of 09/30/2023			
GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 CITY MANAGER BUDGET
ESTIMATED REVENUES					
Dept 0000 - NON DEPARTMENTAL					
NON-DEPARTMENTAL					
390.0000.33.9000	INTERGOVERNMENTAL REVENUES	105,000			
390.0000.36.1000	INTEREST REVENUES	28,271			
390.0000.39.2210	PROPERTY SALES - CEMETERY LOT	61,275	40,000	40,000	
NON-DEPARTMENTAL		194,546	40,000	40,000	
TRANSFERS IN FROM OTHER FUNDS					
390.0000.39.1275	TRANSFERS IN - HOTEL/MOTEL TAX	188,948	206,125	206,125	
TRANSFERS IN FROM OTHER FUNDS		188,948	206,125	206,125	
APPROPRIATED NET ASSETS					
390.0000.39.9200	APPROPRIATED NET ASSETS		1,032,525	1,032,525	
APPROPRIATED NET ASSETS			1,032,525	1,032,525	
Totals for dept 0000 - NON DEPARTMENTAL					
		383,494	1,278,650	1,278,650	
TOTAL ESTIMATED REVENUES					
		383,494	1,278,650	1,278,650	
APPROPRIATIONS					
Dept 0000 - NON DEPARTMENTAL					
NON-DEPARTMENTAL					
58-1XXX	PRINCIPAL		48,000	48,000	
58-2XXX	INTEREST	(32,633)	22,649	22,649	
52-3XXX	OTHER PURCHASED SERVICES	2,859			
NON-DEPARTMENTAL		(29,774)	70,649	70,649	
CAPITAL OUTLAYS					
54-1XXX	PROPERTY	1,013,800	1,912,755	1,208,001	
CAPITAL OUTLAYS		1,013,800	1,912,755	1,208,001	
Totals for dept 0000 - NON DEPARTMENTAL					
		984,026	1,983,404	1,278,650	
TOTAL APPROPRIATIONS					
		984,026	1,983,404	1,278,650	
NET OF REVENUES/APPROPRIATIONS - FUND 390					
		(600,532)	(704,754)		
BEGINNING FUND BALANCE		2,408,130	2,408,130	1,807,598	1,807,598
ENDING FUND BALANCE		1,807,598	1,703,376	1,807,598	1,807,598

		Calculations as of 09/30/2023				
GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 CITY MANAGER BUDGET	
ESTIMATED REVENUES						
Dept 0000 - NON DEPARTMENTAL						
INTERGOVERNMENTAL REVENUE						
505.0000.33.9000	INTERGOVERNMENTAL REVENUES	1,549				
	INTERGOVERNMENTAL REVENUE	1,549				
INVESTMENT INCOME						
505.0000.36.1000	INTEREST REVENUES	207,735	6,500	6,500	150,000	
505.0000.36.1120	INTEREST REVENUES - DEBT RESERVE	18,214	100	100	10,000	
	INVESTMENT INCOME	225,949	6,600	6,600	160,000	
MISCELLANEOUS REVENUE						
505.0000.38.9000	MISCELLANEOUS REVENUES	5,007	3,000	3,000	3,000	
	MISCELLANEOUS REVENUE	5,007	3,000	3,000	3,000	
OTHER FINANCIAL SOURCES						
505.0000.39.2100	PROCEEDS FROM SALE OF ASSETS	29,166				
	OTHER FINANCIAL SOURCES	29,166				
WATER CHARGES						
505.0000.34.4210	WATER CHARGES	2,641,528	2,941,401	2,941,401	3,173,461	
	WATER CHARGES	2,641,528	2,941,401	2,941,401	3,173,461	
TAP FEES - WATER						
505.0000.34.4211	TAP FEES - WATER	727,669	175,000	175,000	175,000	
	TAP FEES - WATER	727,669	175,000	175,000	175,000	
SEWER CHARGES						
505.0000.34.4255	SEWER CHARGES	1,867,789	2,102,558	2,102,558	2,277,413	
505.0000.34.4257	SEWER CHARGES - GRINDER PUMPS	52,470	65,000	65,000	62,000	
	SEWER CHARGES	1,920,259	2,167,558	2,167,558	2,339,413	
TAP FEES - SEWER						
505.0000.34.4256	TAP FEES - SEWER	807,865	175,000	175,000	175,000	
	TAP FEES - SEWER	807,865	175,000	175,000	175,000	
OTHER CHARGES FOR SERVICES						
505.0000.34.6950	LATE PAYMENT PENALTIES AND FEES	65,643	60,000	60,000	60,000	
505.0000.34.9300	RETURNED CHECK FEES	1,080	800	800	800	
505.0000.34.9400	ADMINISTRATIVE FEES	8,525	10,000	10,000	9,500	
	OTHER CHARGES FOR SERVICES	75,248	70,800	70,800	70,300	
TRANSFERS IN FROM OTHER FUNDS						
505.0000.39.1234	TRANSFERS IN - ARPA FUND		851,502	851,502	851,502	
505.0000.39.1320	TRANSFERS IN - SPLOST	458,333	500,000	500,000	10,000	
	TRANSFERS IN FROM OTHER FUNDS	458,333	1,351,502	1,351,502	861,502	
Totals for dept 0000 - NON DEPARTMENTAL		6,892,573	6,890,861	6,890,861	6,957,676	
TOTAL ESTIMATED REVENUES		6,892,573	6,890,861	6,890,861	6,957,676	
APPROPRIATIONS						
Dept 0000 - NON DEPARTMENTAL						
CAPITAL OUTLAYS						
54-1XXX	PROPERTY	1,027,401	1,369,656	1,209,030		
54-4XXX	CAPITAL OUTLAYS		60,000	60,000		
54-2XXX	MACHINERY AND EQUIPMENT	18,900	386,500	386,500		
54-3XXX	INTANGIBLES	18,550	190,879	170,000		

		Calculations as of 09/30/2023				
GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 CITY MANAGER BUDGET	
APPROPRIATIONS						
Dept 0000 - NON DEPARTMENTAL						
CAPITAL OUTLAYS						
CAPITAL OUTLAYS	1,064,851	2,007,035	1,825,530			
INTERFUND CHARGES						
55-1XXX INDIRECT COST ALLOCATIONS	115,262	125,740	125,740			
INTERFUND CHARGES	115,262	125,740	125,740			
OTHER COSTS						
57-9XXX CONTINGENCIES		60,000	60,000			
57-4XXX BAD DEBTS	94					
OTHER COSTS	94	60,000	60,000			
Totals for dept 0000 - NON DEPARTMENTAL	1,180,207	2,192,775	2,011,270			
Dept 4334 - SEWER LIFT STATIONS						
SEWER LIFT STATIONS						
58-1XXX PRINCIPAL		41,545	41,545	41,545	41,545	
58-2XXX INTEREST	1,814	1,966	1,966	1,348	1,348	
51-1XXX PERSONAL SERVICES - SALARIES AND \	34,054	54,001	54,001	2,500	56,061	
51-2XXX PERSONAL SERVICES - EMPLOYEE BEN	23,680	28,552	28,552	30,100	30,100	
52-1XXX PURCHASED - PROFESSIONAL SERVICE	8,103	13,500	13,500	13,500	13,500	
52-2XXX PURCHASED - PROPERTY SERVICES	11,420	30,280	25,000	40,000	40,000	
52-3XXX OTHER PURCHASED SERVICES	10,248	13,884	13,884	10,600	10,600	
53-1XXX SUPPLIES	62,159	78,750	78,750	80,750	80,500	
UNK EXP UNK EXP	674	5,000	5,000	5,000	5,000	
SEWER LIFT STATIONS	152,152	267,478	262,198	225,343	278,654	
Totals for dept 4334 - SEWER LIFT STATIONS	152,152	267,478	262,198	225,343	278,654	
Dept 4335 - SEWAGE TREATMENT PLANT						
SEWER TREATMENT PLANT						
58-1XXX PRINCIPAL		29,473	29,473	29,473	29,473	
58-2XXX INTEREST	35,247	35,497	35,497	35,497	35,497	
51-1XXX PERSONAL SERVICES - SALARIES AND \	145,881	202,132	202,132	268,666	268,666	
51-2XXX PERSONAL SERVICES - EMPLOYEE BEN	62,063	79,283	79,283	86,824	86,824	
52-1XXX PURCHASED - PROFESSIONAL SERVICE	29,060	47,461	45,220	47,461	47,461	
52-2XXX PURCHASED - PROPERTY SERVICES	57,070	19,000	19,000	31,000	31,000	
52-3XXX OTHER PURCHASED SERVICES	159,121	157,910	157,910	169,500	169,500	
53-1XXX SUPPLIES	139,548	225,992	209,000	243,000	243,000	
UNK_EXP UNK_EXP	13,635	7,200	7,200	7,200	7,200	
54-9XXX CAPITAL OUTLAYS	17,496					
SEWER TREATMENT PLANT	659,121	803,948	784,715	918,621	918,621	
Totals for dept 4335 - SEWAGE TREATMENT PLANT	659,121	803,948	784,715	918,621	918,621	

* NOTES TO BUDGET: DEPARTMENT 4335 SEWAGE TREATMENT PLANT

52.3930	OTHER PURCHASED SERVICES				
	FOOTNOTE AMOUNTS:			150,000	
	RATE INCREASE AT LANDFILL				

53.1770	SUPPLIES				
	FOOTNOTE AMOUNTS:			13,000	

Calculations as of 09/30/2023

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 CITY MANAGER BUDGET
APPROPRIATIONS					
Dept 4335 - SEWAGE TREATMENT PLANT					
NEW PERMIT CHANGES IN BACTERIA TESTING					
				DEPT '4335' TOTAL	
				163,000	
Dept 4390 - DISTRIBUTION AND COLLECTION					
DISTRIBUTION AND COLLECTION					
58-1XXX	PRINCIPAL		98,234	98,234	98,234
58-2XXX	INTEREST	49,548	51,284	51,284	51,284
51-1XXX	PERSONAL SERVICES - SALARIES AND \	281,045	406,572	406,572	390,239
51-2XXX	PERSONAL SERVICES - EMPLOYEE BEN	143,799	168,714	168,714	170,083
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	54,536	145,615	135,000	94,500
52-2XXX	PURCHASED - PROPERTY SERVICES	22,766	9,600	9,600	9,000
52-3XXX	OTHER PURCHASED SERVICES	13,687	32,212	32,212	38,612
53-1XXX	SUPPLIES	335,399	278,092	241,150	344,650
UNK_EXP	UNK_EXP	9,289	7,000	7,000	6,000
DISTRIBUTION AND COLLECTION		910,069	1,197,323	1,149,766	1,202,602
Totals for dept 4390 - DISTRIBUTION AND COLLECTION		910,069	1,197,323	1,149,766	1,202,602

* NOTES TO BUDGET: DEPARTMENT 4390 DISTRIBUTION AND COLLECTION

51.1100	PERSONAL SERVICES - SALARIES AND WAGES				
	INFL. ADJ. + GRADE/STEP/PENETRATION				
52.1000	PURCHASED - PROFESSIONAL SERVICES				
	FOOTNOTE AMOUNTS:			52,000	
	TANK MNTNCE. (VERIFY W/JJ & MC)				
	FOOTNOTE AMOUNTS:			35,000	
	ENGINEERING; VARIOUS				
	FOOTNOTE AMOUNTS:			5,000	
	METER TESTING				
	FOOTNOTE AMOUNTS:			2,500	
	TRUCK WASH				
	ACCOUNT '52.1000' TOTAL			94,500	
52.2210	PURCHASED - PROPERTY SERVICES				
	FOOTNOTE AMOUNTS:			4,000	
	GRINDER PUMP REPAIRS (NOT NEW PUMPS OR STATIONS)				
52.3930	OTHER PURCHASED SERVICES				
	FOOTNOTE AMOUNTS:			12,000	
	INERT LANDFILL				
53.1150	SUPPLIES				
	FOOTNOTE AMOUNTS:			80,000	
	UTILITY PATCHING; THIS IS ALSO SHOWN IN CAPITAL				
53.1720	SUPPLIES				
	FOOTNOTE AMOUNTS:			60,000	
	NEW PUMPS AND/OR STATIONS (SHOULD HAVE TAP FEE REV. STREAM)				
	DEPT '4390' TOTAL			250,500	

Calculations as of 09/30/2023

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 CITY MANAGER BUDGET
APPROPRIATIONS					
Dept 4420 - WATER SUPPLY					
WATER SUPPLY					
58-1XXX	PRINCIPAL		143,394	143,394	143,394
58-2XXX	INTEREST	124,881	140,902	140,902	140,902
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	10,250	38,300	7,500	9,700
52-2XXX	PURCHASED - PROPERTY SERVICES	20,248	23,700	23,700	23,700
52-3XXX	OTHER PURCHASED SERVICES	1,080		308	308
53-1XXX	SUPPLIES	3,810	6,000	4,500	4,500
54-9XXX	CAPITAL OUTLAYS		10,000		
WATER SUPPLY		160,269	362,296	320,304	322,504
Totals for dept 4420 - WATER SUPPLY		160,269	362,296	320,304	322,504

* NOTES TO BUDGET: DEPARTMENT 4420 WATER SUPPLY

52.1000	PURCHASED - PROFESSIONAL SERVICES				
	FOOTNOTE AMOUNTS:			7,500	
	ENGINEER INSPECTION OF DAM (\$3000)				
	DEPT '4420' TOTAL			7,500	

Dept 4430 - WATER TREATMENT PLANT					
WATER TREATMENT PLANT					
58-1XXX	PRINCIPAL		670,835	670,835	670,835
58-2XXX	INTEREST	802,241	807,938	807,938	807,938
51-1XXX	PERSONAL SERVICES - SALARIES AND WAGES	185,346	245,594	241,444	241,444
51-2XXX	PERSONAL SERVICES - EMPLOYEE BENEFITS	102,334	121,234	120,671	120,671
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	44,184	57,500	94,500	94,500
52-2XXX	PURCHASED - PROPERTY SERVICES	97,024	75,373	36,070	89,000
52-3XXX	OTHER PURCHASED SERVICES	34,836	53,395	44,838	44,838
53-1XXX	SUPPLIES	241,950	317,250	347,250	347,250
UNK EXP	UNK EXP	7,382	10,800	11,500	11,500
WATER TREATMENT PLANT		1,515,297	2,359,919	2,427,976	2,427,976
Totals for dept 4430 - WATER TREATMENT PLANT		1,515,297	2,359,919	2,427,976	2,427,976

* NOTES TO BUDGET: DEPARTMENT 4430 WATER TREATMENT PLANT

51.1300	PERSONAL SERVICES - SALARIES AND WAGES				
	FOOTNOTE AMOUNTS:			10,000	
	EXTRA OPERATOR SHOULD KEEP THIS FROM BEING AS HIGH AS FY2023				

52.1000	PURCHASED - PROFESSIONAL SERVICES				
	FOOTNOTE AMOUNTS:			61,500	
	INCREASE BY 7%				
	FOOTNOTE AMOUNTS:			33,000	
	PALL CONTRACT				
	ACCOUNT '52.1000' TOTAL			94,500	

52.3300	OTHER PURCHASED SERVICES				
	FOOTNOTE AMOUNTS:			8,000	
	MOSTLY USED FOR WATER BOTTLES				

52.3500	OTHER PURCHASED SERVICES				
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Calculations as of 09/30/2023

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 CITY MANAGER BUDGET
APPROPRIATIONS					
Dept 4430 - WATER TREATMENT PLANT					
				1,200	
	FOOTNOTE AMOUNTS: INCREASE IN LODGING AND MILEAGE				
52.3700	OTHER PURCHASED SERVICES				
				3,000	
	FOOTNOTE AMOUNTS: INCREASES BECAUSE OF EXTRA OPERATOR DEPT '4430' TOTAL				
				116,700	
TOTAL APPROPRIATIONS	4,577,115	7,183,739	6,890,861	5,094,846	5,150,357
NET OF REVENUES/APPROPRIATIONS - FUND 505	2,315,458	(292,878)		1,862,830	1,807,319
BEGINNING FUND BALANCE	17,271,789	17,271,789	17,271,789	19,587,247	19,587,247
ENDING FUND BALANCE	19,587,247	16,978,911	17,271,789	21,450,077	21,394,566

		Calculations as of 09/30/2023				
GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 CITY MANAGER BUDGET	
ESTIMATED REVENUES						
Dept 0000 - NON DEPARTMENTAL						
CHARGES FOR SERVICES						
540.0000.34.4130 SALE OF RECYCLED MATERIALS	275	300	300	300	300	
CHARGES FOR SERVICES	275	300	300	300	300	
INVESTMENT INCOME						
540.0000.36.1000 INTEREST REVENUES	11,349	750	750	10,000	10,000	
INVESTMENT INCOME	11,349	750	750	10,000	10,000	
MISCELLANEOUS REVENUE						
540.0000.38.9000 MISCELLANEOUS REVENUES	210					
MISCELLANEOUS REVENUE	210					
OTHER CHARGES FOR SERVICES						
540.0000.34.6950 LATE PAYMENT PENALTIES AND FEES	5,918	8,000	8,000	7,000	7,000	
OTHER CHARGES FOR SERVICES	5,918	8,000	8,000	7,000	7,000	
REFUSE COLLECTION CHARGES						
540.0000.34.4110 REFUSE COLLECTION CHARGES	890,380	1,003,716	1,003,716	1,067,401	1,067,401	
REFUSE COLLECTION CHARGES	890,380	1,003,716	1,003,716	1,067,401	1,067,401	
APPROPRIATED NET ASSETS						
540.0000.39.9200 APPROPRIATED NET ASSETS		1,935	1,935			
APPROPRIATED NET ASSETS		1,935	1,935			
Totals for dept 0000 - NON DEPARTMENTAL	908,132	1,014,701	1,014,701	1,084,701	1,084,701	
TOTAL ESTIMATED REVENUES	908,132	1,014,701	1,014,701	1,084,701	1,084,701	
APPROPRIATIONS						
Dept 0000 - NON DEPARTMENTAL						
CAPITAL OUTLAYS						
54-1XXX PROPERTY	10,655	10,655				
54-4XXX CAPITAL OUTLAYS		22,945	33,600			
54-2XXX MACHINERY AND EQUIPMENT				200,000	200,000	
CAPITAL OUTLAYS	10,655	33,600	33,600	200,000	200,000	
OTHER COSTS						
57-9XXX CONTINGENCIES		40,000	40,000	40,000	40,000	
57-4XXX BAD DEBTS	25					
OTHER COSTS	25	40,000	40,000	40,000	40,000	
Totals for dept 0000 - NON DEPARTMENTAL	10,680	73,600	73,600	240,000	240,000	
Dept 4500 - SOLID WASTE AND RECYCLING						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
51-1XXX PERSONAL SERVICES - SALARIES AND V	240,860	328,054	328,054	369,276	369,276	
51-2XXX PERSONAL SERVICES - EMPLOYEE BEN	124,569	172,791	172,791	182,710	182,710	
PERSONAL SERVICES AND EMPLOYEE BENEFITS	365,429	500,845	500,845	551,986	551,986	
PURCHASES/CONTRACTED SERVICES						
52-1XXX PURCHASED - PROFESSIONAL SERVICE	1,593	4,000	4,000	5,400	5,400	
52-2XXX PURCHASED - PROPERTY SERVICES	37,137	13,000	13,000	20,000	20,000	
52-3XXX OTHER PURCHASED SERVICES	176,121	204,500	204,500	264,550	264,550	
UNK_EXP UNK_EXP		1,200	1,200	1,200		
PURCHASES/CONTRACTED SERVICES	214,851	222,700	222,700	291,150		

		Calculations as of 09/30/2023				
GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 CITY MANAGER BUDGET	
APPROPRIATIONS						
Dept 4500 - SOLID WASTE AND RECYCLING						
SUPPLIES						
53-1XXX	SUPPLIES	46,177	127,159	120,700	160,700	
	SUPPLIES	46,177	127,159	120,700	160,700	
INTERFUND CHARGES						
55-1XXX	INDIRECT COST ALLOCATIONS	57,631	62,870	62,870		
	INTERFUND CHARGES	57,631	62,870	62,870		
DEBT SERVICE						
58-1XXX	PRINCIPAL		33,099	33,099		
58-2XXX	INTEREST	837	887	887		
	DEBT SERVICE	837	33,986	33,986		
Totals for dept 4500 - SOLID WASTE AND RECYCLING		684,925	947,560	941,101	1,003,836	
* NOTES TO BUDGET: DEPARTMENT 4500 SOLID WASTE AND RECYCLING						
51.1100	PERSONAL SERVICES - SALARIES AND WAGES					
	INFL ADJ. + GRADE/STEP/PENETRATION + MB REPORT FLOATER ADJUSTMENT??					
52.1000	PURCHASED - PROFESSIONAL SERVICES					
	FOOTNOTE AMOUNTS:			4,000		
	MISC. FOOTNOTE AMOUNTS:			1,400		
	TRUCK WASH ACCOUNT '52.1000' TOTAL			5,400		
53.1100	SUPPLIES					
	FOOTNOTE AMOUNTS:			75,000		
	GENERAL EXPENSES FOOTNOTE AMOUNTS:			35,000		
	CANS & DUMPSTERS ACCOUNT '53.1100' TOTAL			110,000		
	DEPT '4500' TOTAL			115,400		
TOTAL APPROPRIATIONS		695,605	1,021,160	1,014,701	1,243,836	
NET OF REVENUES/APPROPRIATIONS - FUND 540		212,527	(6,459)		(159,135)	
BEGINNING FUND BALANCE		1,233,268	1,233,268	1,233,268	1,445,795	
ENDING FUND BALANCE		1,445,795	1,226,809	1,233,268	1,286,660	

		Calculations as of 09/30/2023				
GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 CITY MANAGER BUDGET	
ESTIMATED REVENUES						
Dept 0000 - NON DEPARTMENTAL						
INVESTMENT INCOME						
560.0000.36.1000 INTEREST REVENUES	7,095	500	500	1,500	1,500	
INVESTMENT INCOME	7,095	500	500	1,500	1,500	
OTHER CHARGES FOR SERVICES						
560.0000.34.6950 LATE PAYMENT PENALTIES AND FEES	1,178	1,000	1,000	1,000	1,000	
OTHER CHARGES FOR SERVICES	1,178	1,000	1,000	1,000	1,000	
TRANSFERS IN FROM OTHER FUNDS						
560.0000.39.1100 TRANSFERS IN - GENERAL FUND	331,154	361,259	361,259	361,259	361,259	
560.0000.39.1234 TRANSFERS IN - ARPA FUND		511,020	511,020	511,020	511,020	
560.0000.39.1320 TRANSFERS IN - SPLOST	229,167	250,000	250,000	293,265	293,265	
TRANSFERS IN FROM OTHER FUNDS	560,321	1,122,279	1,122,279	1,165,544	1,165,544	
STORMWATER UTILITY CHARGES						
560.0000.34.4260 STORMWATER UTILITY CHARGES	295,151	375,000	375,000	354,150	354,150	
STORMWATER UTILITY CHARGES	295,151	375,000	375,000	354,150	354,150	
Totals for dept 0000 - NON DEPARTMENTAL	863,745	1,498,779	1,498,779	1,522,194	1,522,194	
TOTAL ESTIMATED REVENUES	863,745	1,498,779	1,498,779	1,522,194	1,522,194	
APPROPRIATIONS						
Dept 0000 - NON DEPARTMENTAL						
CAPITAL OUTLAYS						
54-1XXX PROPERTY	87,014	211,175		815,831	815,831	
54-4XXX CAPITAL OUTLAYS		716,494	716,494			
54-2XXX MACHINERY AND EQUIPMENT	86,529	95,000	95,000			
54-3XXX INTANGIBLES				100,000	100,000	
CAPITAL OUTLAYS	173,543	1,022,669	811,494	915,831	915,831	
Totals for dept 0000 - NON DEPARTMENTAL	173,543	1,022,669	811,494	915,831	915,831	
Dept 4910 - STORMWATER						
PERSONAL SERVICES AND EMPLOYEE BENEFITS						
51-1XXX PERSONAL SERVICES - SALARIES AND \	46,013	62,661	62,661	35,673	64,541	
51-2XXX PERSONAL SERVICES - EMPLOYEE BEN	13,289	17,820	17,820	16,861	16,861	
PERSONAL SERVICES AND EMPLOYEE BENEFITS	59,302	80,481	80,481	52,534	81,402	
PURCHASES/CONTRACTED SERVICES						
52-1XXX PURCHASED - PROFESSIONAL SERVICE	588	74,500	74,500	75,000	75,000	
52-2XXX PURCHASED - PROPERTY SERVICES		1,500	1,500	1,500	1,500	
52-3XXX OTHER PURCHASED SERVICES	770	3,710	3,710	2,500	2,500	
UNK EXP UNK EXP		2,000	2,000	1,500	1,500	
PURCHASES/CONTRACTED SERVICES	1,358	81,710	81,710	80,500	80,500	
SUPPLIES						
53-1XXX SUPPLIES	53	31,231	31,231	32,000	32,000	
SUPPLIES	53	31,231	31,231	32,000	32,000	
INTERFUND CHARGES						
55-1XXX INDIRECT COST ALLOCATIONS	452,708	493,863	493,863	493,863	493,863	
INTERFUND CHARGES	452,708	493,863	493,863	493,863	493,863	
Totals for dept 4910 - STORMWATER	513,421	687,285	687,285	658,897		

		Calculations as of 09/30/2023				
GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 CITY MANAGER BUDGET	
APPROPRIATIONS						
Dept 4910 - STORMWATER						
* NOTES TO BUDGET: DEPARTMENT 4910 STORMWATER						
51.1100	PERSONAL SERVICES - SALARIES AND WAGES INFL. ADJ. + GRADE/STEP/PENETRATION ADJ.					
52.1000	PURCHASED - PROFESSIONAL SERVICES FOOTNOTE AMOUNTS: STUDIES, PRELIMINARY ENGINEERING			75,000		
53.1270	SUPPLIES FOOTNOTE AMOUNTS: BACKHOE FUEL			1,500		
	DEPT '4910' TOTAL			76,500		
TOTAL APPROPRIATIONS		686,964	1,709,954	1,498,779	1,603,596	
NET OF REVENUES/APPROPRIATIONS - FUND 560		176,781	(211,175)	(52,534)	(81,402)	
BEGINNING FUND BALANCE		1,704,239	1,704,239	1,881,020	1,881,020	
ENDING FUND BALANCE		1,881,020	1,493,064	1,828,486	1,799,618	
ESTIMATED REVENUES - ALL FUNDS		17,327,753	19,572,893	19,572,893	19,985,854	
APPROPRIATIONS - ALL FUNDS		12,876,909	21,127,152	19,572,893	17,739,308	
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		4,450,844	(1,554,259)	2,246,546	1,995,735	
BEGINNING FUND BALANCE - ALL FUNDS		29,192,659	29,192,659	29,192,659	33,643,503	
ENDING FUND BALANCE - ALL FUNDS		33,643,503	27,638,400	29,192,659	35,639,238	

CITY OF DAHLONEGA
FY2024 FIVE-YEAR CAPITAL PROJECTS BUDGET

FY23 - FY26 For Planning Purposes Only, Subject to Change

Project Description	Funding Source	Project#	Loc	Prior Years (FY23)	FY24	FY25	FY26	FY27	FY28	TOTAL (FY24-FY28)
<u>WATER & SEWER FUND</u>										
GEFA Debt Prepayment	WS	10698	ADM	60,000	60,000	60,000	60,000	60,000	60,000	300,000
Water Modeling Scenerios	WS		ADM		20,000	20,000	20,000	20,000	20,000	100,000
W/S Line Extensions (SPLOST)	SPLOST	20601	D&C	429,780	442,673	455,954	469,632	483,721	499,721	2,351,701
W/S Line Replacements - Other	WS	10694	D&C	290,000	100,000	100,000	100,000	100,000	100,000	500,000
Meter Replacement Program	WS	10692	D&C	50,000	30,000	30,000	30,000	30,000	30,000	150,000
Sanitary Sewer Replacement - Park Street	WS	21610	D&C	80,000	1,100,000	-	-	-	-	1,100,000
Water Main Replacement - Park Street	WS	21610	D&C	30,000	-	-	-	-	-	-
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	-	-	-	-	-	-
Vacuum Hydro Excavation Unit (D&C)	WS	22602	D&C	55,000	-	-	-	-	-	-
Water Main Replacement - Deer Run	WS		D&C	-	-	-	800,000	-	-	800,000
Water Main Replacement - Happy Hollow/GA 52	WS		D&C	-	850,000	1,000,000	-	-	-	1,850,000
Water Main Replacement - North Hall	WS		D&C			125,000			3,000,000	
Retaining Wall (D&C Shop)	WS		D&C	190,000	-	125,000			-	125,000
Shed (D&C Shop)	WS		D&C	80,000	-	90,000			-	90,000
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	108,000	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	-	-	-	-	30,000
Lift Station Improvements/Pump Replacements	WS	17603	S	75,000	75,000	75,000	75,000	50,000	50,000	325,000
Barlow Lift Station Rehabilitation	WS	21602	S	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	-	-	-	-	-	-

CITY OF DAHLONEGA
FY2024 FIVE-YEAR CAPITAL PROJECTS BUDGET

FY23 - FY26 For Planning Purposes Only, Subject to Change

Project Description	Funding Source	Project#	Loc	Prior Years (FY23)	FY24	FY25	FY26	FY27	FY28	TOTAL (FY24-FY28)
Torrington (Koyo) Lift Station Rehabilitation	WS	22605	S	56,000	725,000	-	-	-	-	725,000
Replacement 85 HP Lift Station Pump	WS		S					80,000		80,000
Replacement High HP Lift Station Pump	WS		S						85,000	85,000
Retaining Wall at Old Water Plant Lift Station	WS		S		25,000					25,000
Lime Tank/Feed System	WS		S	-	450,000	-	-	-	-	450,000
Bar Screen (Replacement)	WS		S	-	-	325,000	-	-	-	325,000
Portable By-Pass Pump	WS		S	-	-	-	110,000	-	-	110,000
500KW Generator	WS		S	-	-	-	275,000	-	-	275,000
Replacement of three influent pumps	WS		S					105,000		105,000
Alum Feed system Rehab	WS		S						100,000	100,000
1.5 Million Gallon Equalization Tank	WS		S						6,000,000	6,000,000
Rebuild Air-end Element Exchanger on Air Compress	WS		WP		7,000					7,000
Computer and Software Updates (SCADA)	WS		WP	-	-	35,000	-	-	-	35,000
Replacement of air piping on Rack #3	WS		WP		8,000					8,000
Flouride Feed System	WS		WP				22,000			22,000
Replacement of all in-line turbidity meters, 5 total	WS		WP					40,000		40,000
Bacteria Laboratory (State Certified)	WS		WP	-	-	-	-	-	50,000	50,000
WATER & SEWER FUND				2,549,031	3,976,673	2,494,954	2,175,632	1,022,721	10,288,721	16,833,701

CITY OF DAHLONEGA
FY2024 FIVE-YEAR CAPITAL PROJECTS BUDGET

FY24 - FY28 For Planning Purposes Only, Subject to Change

Project Description	Funding Source	Project#	Loc	Prior Years (FY23)	FY24	FY25	FY26	FY27	FY28	TOTAL (FY24-FY28)	
<u>SPLOST CAPITAL PROJECTS FUND</u>											
Street Paving (In-house and Contracted Paving)	SPLOST	24303	ST	270,922	210,000	240,000	270,000	300,000	330,000	1,350,000	
Street Paving (LMIG)	SPLOST	24301	ST	132,854	40,000	45,000	50,000	55,000	60,000	250,000	
SAP Install (LMIG)	SPLOST	24302	ST	70,000	50,000	55,000	60,000	65,000	70,000	300,000	
SPLOST CAPITAL PROJECTS FUND					473,776	300,000	340,000	380,000	420,000	460,000	1,900,000

CITY OF DAHLONEGA
FY2024 FIVE-YEAR CAPITAL PROJECTS BUDGET

FY24 - FY28 For Planning Purposes Only, Subject to Change

Project Description	Funding Source	Project#	Loc	Prior Years (FY23)	FY24	FY25	FY26	FY27	FY28	TOTAL (FY24-FY28)
<u>TSPLOST CAPITAL PROJECTS FUND</u>										
Morrison Moore Pedestrian Bridge	TSPLOST/IG	21203	TRAN	650,000	200,000	500,000	100,000	-	-	800,000
Wimpy Mill Picnic Area Restroom/lighting	IM/IG/TSPLOS	20203	TRAN	461,301		200,000				200,000
Transportation Projects (To Be Identified)	TSPLOST	10193	TRAN	207,216	115,688					115,688
Auraria Joint Project	TSPLOST		TRAN				600,000	750,000		
Speed Signs (Road Signage Program)	TSPLOST	10200	TRAN		10,000					
Speed Trailer	TSPLOST	10201	TRAN			10,000				
Church Street Sidewalk/C&G/Resurface	TSPLOST		TRAN			210,000				
Bridge Maintenance Program	TSPLOST	17102	TRAN	150,000	25,000	25,000	25,000	25,000	25,000	125,000
Streetscape	TSPLOST	19201	TRAN	180,000			60,000	60,000		120,000
Sidewalk Construction - Wimpy Mill (Bridge/MMoore)	TSPLOST	21102	TRAN	133,055	465,000					465,000
Sidewalk Construction - Wimpy Mill (Grove to Golden H)	TSPLOST		TRAN				120,000			
Paving - Meaders Street (EMain/Choice)	TSPLOST	21401	TRAN	79,211						-
Sidewalk Replacement - North Grove (Main/Skyline)	TSPLOST	21103	TRAN	100,000	200,000					200,000
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	-					-
Sidewalk Replacement - Wimpy Mill (NGrove/GHills)	TSPLOST	22402	TRAN	120,000	120,000					120,000
Guard Rail - Wimpy Mill Road (W Bridge)	TSPLOST	22403	TRAN	70,000						-
Crosswalk/Sidewalk Program	TSPLOST	10192	TRAN	40,000	40,000	40,000	40,000	40,000	40,000	200,000
TSPLOST CAPITAL PROJECTS FUND				2,385,783	1,175,688	985,000	945,000	875,000	65,000	2,345,688

CITY OF DAHLONEGA
FY2024 FIVE-YEAR CAPITAL PROJECTS BUDGET

FY24 - FY27 For Planning Purposes Only, Subject to Change

Project Description	Funding Source	Project#	Loc	Prior Years (FY23)	FY24	FY25	FY26	FY27	FY28	TOTAL (FY24-FY28)
<u>GENERAL GOVERNMENT</u>										
Cemetery Columbarium	GF	17101	CEM	50,943	-	60,000	-	-	-	60,000
Cemetery Improvements	CEM	10198	CEM	44,886	-	150,000	150,000	150,000	150,000	600,000
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	-	500,000	-	-	-	500,000
Visitor Center Roof (50%)	GF	21108	PROP	30,000	-	-	-	-	-	-
Roof - City Hall	GF	18102	PROP	30,000	-	-	-	-	-	-
Tree ReReplacement - 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	-	-	-	-	-	-	-
Bridge Lighting	GF	10195	PROP	-	80,000	80,000	80,000	80,000	80,000	400,000
Shop Facility (Public Works)	GF		PROP	-	300,000	-	-	-	-	300,000
Vehicle - Marked Truck for Public Safety	GF		PS		-					-
4-Door Pickup Truck 4x4 (Public Works)	GF	21107	PW	29,000	-					-
2-Door Pickup Truck (Public Works Admin)	GF		PW	-	-					-
Martin Street Widening	GF	19111	ST	182,441	-	-	-	-	-	-
Mower (Streets)	GF		ST	-	12,000	-	-	-	-	12,000
Faux Brick Crosswalks	GF	19106	ST	50,000	75,000	25,000	25,000	-	-	125,000
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	212,188	-	-	71,692	62,862	346,742
Swim Beach (Grant Match)	HM	21202	TOUR	40,000	-	-	-	-	-	-

CITY OF DAHLONEGA
FY2024 FIVE-YEAR CAPITAL PROJECTS BUDGET

FY24 - FY27 For Planning Purposes Only, Subject to Change

Project Description	Funding Source	Project#	Loc	Prior Years (FY23)	FY24	FY25	FY26	FY27	FY28	TOTAL (FY24-FY28)
Wimpy Mill Park - Restrooms	HM	22104	TOUR	-	-	-	-	-	-	-
Wimpy Mill Park / Creek Trail (Grant Match)	HM	22105	TOUR	-	-	-	-	-	-	-
Wimpy Mill Park - Utility Relocation	HM	22106	TOUR	-	-	-	-	-	-	-
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				1,779,561	934,188	1,320,000	495,000	401,692	412,862	3,563,742

CITY OF DAHLONEGA
FY2024 FIVE-YEAR CAPITAL PROJECTS BUDGET

FY24 - FY28 For Planning Purposes Only, Subject to Change

Project Description	Funding Source	Project#	Loc	Prior Years (FY23)	FY24	FY25	FY26	FY27	FY28	TOTAL (FY24-FY28)
<u>SOLID WASTE FUND</u>										
SW Collection Truck (Isuzu non-CDL)	SW		SAN		200,000	-	-	-	-	200,000
SW Collection Truck	SW		SAN				320,000			320,000
SOLID WASTE FUND				-	200,000	-	320,000	-	-	520,000

CITY OF DAHLONEGA
FY2024 FIVE-YEAR CAPITAL PROJECTS BUDGET

FY24 - FY28 For Planning Purposes Only, Subject to Change

Project Description	Funding Source	Project#	Loc	Prior Years (FY23)	FY24	FY25	FY26	FY27	FY28	TOTAL (FY24-FY28)
<u>STORMWATER FUND</u>										
Storm Drain Repair - Oliver Drive	STMWTR	21804	SW	137,500						-
Storm Drain Repair - Enotah Street	STMWTR	21801	SW	115,000						-
Storm Drain Repair - Johnson Street	STMWTR	19105	SW	72,000	30,000	452,000	-			482,000
Storm Drain Repair - Arcadia Street	STMWTR	21802	SW	60,000						-
Stormwater Projects (To Be Determined)	STMWTR	10194	SW	288,558						-
Storm Drain Repair - Mechanicsville	STMWTR	21803	SW	-						-
Backhoe Loader	STMWTR	22801	SW	-						-
Storm Drain Repair - Riley Road	STMWTR	22802	SW	45,000						-
Storm Drain Repair - Mechanics Street	STMWTR	22803	SW	25,000						-
Storm Drain Repair - Golden Avenue	STMWTR		SW	380,000						-
Storm Pipe Jetter	STMWTR		SW	95,000						-
GIS contract for design/mapping/inventory	STMWTR	24801	sw		100,000	100,000	100,000	100,000		400,000
Storm Drain Repair - Martin St	STMWTR		SW			100,000	100,000	200,000		400,000
Storm Drain Repair - Martin St Culvert	STMWTR	24802	SW		200,000					200,000
Storm Drain Repair - Park Street	STMWTR	24803	SW	-	50,000	1,150,000	400,000			1,600,000
Storm Drain Repair - West Circle	STMWTR	24804	SW	-	100,000	100,000	100,000	300,000	-	600,000
STORMWATER FUND				1,218,058	480,000	1,902,000	700,000	600,000	-	3,682,000



Ordinances and Resolutions

DATE: August 16, 2023
TITLE: 2023 Tax Digest and Millage Rate
PRESENTED BY: Allison Martin, City Manager

AGENDA ITEM DESCRIPTION:

An Ordinance is required to approve the use of County assessments for the tax year 2023, establish a millage rate for tax year 2023, and authorize the County Tax Commissioner to bill and collect property tax on behalf of the City.

HISTORY/PAST ACTION:

On July 15, 2023, the Lumpkin County Tax Commissioner provided the property tax digest for tax year 2023 based on assessment values provided by the Lumpkin County Tax Assessor. (A summary of the 2023 tax digest is attached and includes a comparison to the 2022 tax digest.)

The calculated rollback rate for the 2023 tax digest is 4.112 mills.

The Proposed Budget was presented to the council and included a specified amount of revenue to come from ad valorem taxes. To meet the revenue requirements, setting the 2023 millage rate at 4.112 is necessary. (A tax digest and millage rate history are attached.) The required public hearing was held on August 7, 2023.

FINANCIAL IMPACT:

The total net taxes levied at 4.112 for 2023 is \$1,147,869. This is a 1.07% increase from the 2022 tax levy.

RECOMMENDATION:

To approve the 2023 Tax Digest and fix the millage rate at 4.112.

SUGGESTED MOTIONS:

I make a motion to adopt Ordinance 2023-08 approving the use of the county assessment for tax year 2023, establishing a millage rate of 4.112 for tax year 2023, and authorizing the County Tax Commissioner to bill and collect property tax on behalf of the City.

ATTACHMENTS:

Ordinance 2023-08
City of Dahlonega – Digest Comparison
City of Dahlonega – Tax Digest and Millage Rates

PT 32 - Computation of Millage Rate Rollback

PT 38 – City Millage Rate Certification for Tax Year 2023

**ORDINANCE 2023-08
2023 TAX DIGEST AND MILLAGE RATE**

AN ORDINANCE BY THE CITY COUNCIL OF DAHLONEGA, GEORGIA, TO USE THE COUNTY ASSESSMENT FOR TAX YEAR 2023; ESTABLISH A MILLAGE RATE FOR TAX YEAR 2023; AND AUTHORIZE THE COUNTY TAX COMMISSIONER TO BILL AND COLLECT PROPERTY TAX ON BEHALF OF THE CITY.

BE IT HEREBY ORDAINED BY THE CITY COUNCIL OF DAHLONEGA, GEORGIA, AS FOLLOWS:

WHEREAS, the City of Dahlonega Charter, Article VI, Sections 6.10 and 6.12, requires the Council by ordinance to elect to use the county assessment for the year in which the city taxes are to be levied and establish a millage rate; and

WHEREAS, on July 15, 2023, the Lumpkin County Tax Commissioner provided the property tax digest for tax year 2023 based on assessment values provided by the Lumpkin County Tax Assessor; and

WHEREAS, a budget has been established for the City of Dahlonega for the Fiscal Year 2024; and

WHEREAS, a specified amount of revenue for this budget comes from ad valorem taxes.

NOW THEREFORE BE IT ORDAINED that the City Council of Dahlonega, Georgia, elects to use the county assessment for the 2023 tax year.

NOW THEREFORE BE IT FURTHER ORDAINED that the millage rate for the City of Dahlonega, Georgia, for the tax year 2023 on property subject to ad valorem taxation by the City is hereby fixed at 4.112.

NOW THEREFORE BE IT FURTHER ORDAINED that the Lumpkin County Tax Commissioner shall bill property taxes in one installment and collect payment of said taxes on the City's behalf and in accordance with State law.

BE IT ORDAINED BY THE CITY COUNCIL OF DAHLONEGA THIS 21ST DAY OF AUGUST, 2023.

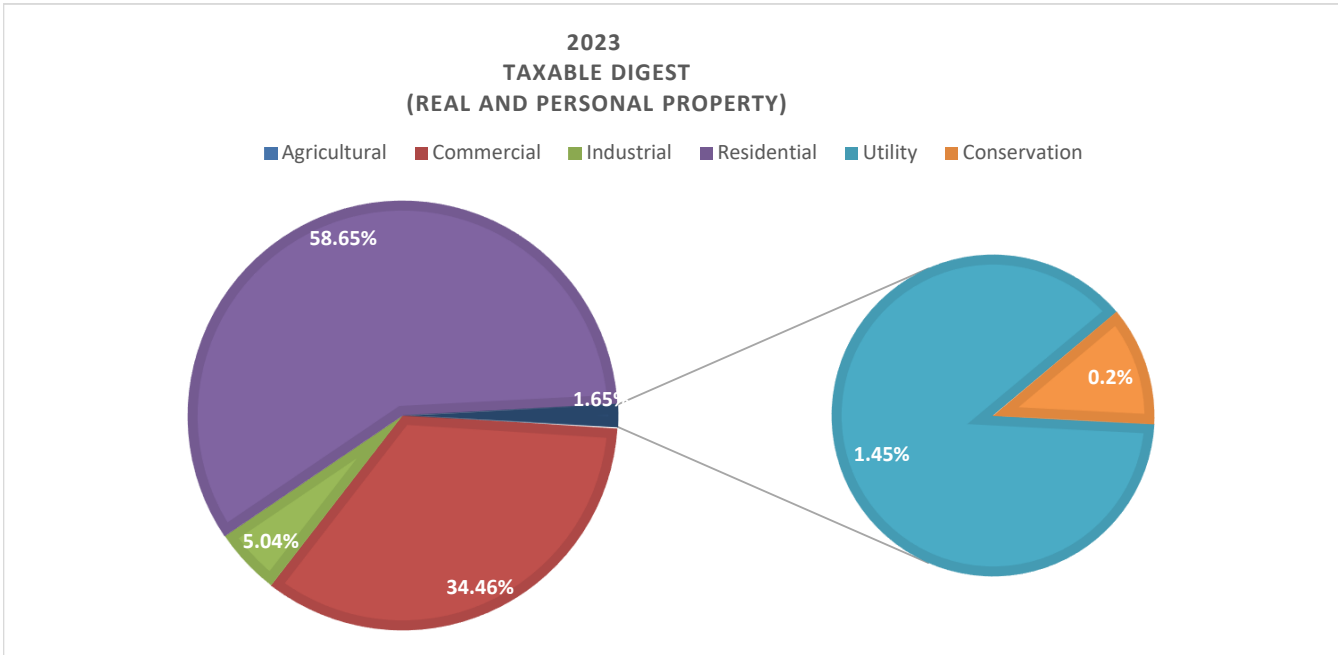
JoAnne Taylor, Mayor

Attest:

Mary Csukas, City Clerk

CITY OF DAHLONEGA - DIGEST COMPARISON

Property Type	Tax Year 2023			Tax Year 2022			Increase (Decrease)	
	Fiscal Year 2024			Fiscal Year 2023				
	Count	Acres	40% Value	Count	Acres	40% Value	Value	%
Agricultural	29	277	648,731	61	740	2,559,630	(1,910,899)	-294.56%
Commercial	1,643	960	109,757,831	1,621	870	99,340,306	10,417,525	9.49%
Industrial	35	89	16,052,896	35	96	15,243,210	809,686	5.04%
Residential	3,322	2,249	186,817,600	3,240	1,860	165,245,495	21,572,105	11.55%
Utility	14	3	4,631,828	13	3	4,508,347	123,481	2.67%
Conservation	9	82	627,143	10	92	565,296	61,847	9.86%
	5,052	3,660	318,536,029	4,980	3,661	287,462,284	31,073,745	9.76%
Motor Vehicle	637		795,090	655		736,090	59,000	7.42%
Mobile Home	15		50,883	15		50,883	0	0.00%
Gross Digest	5,704	3,660	319,382,002	5,650	3,661	288,249,257	31,132,745	9.75%
Exempt Property	389	4,578	75,368,421	382	4,527	65,422,974	9,945,447	13.20%



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 21, 2023, 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 2022 TAX DIGEST AND 5-YEAR HISTORY

CITY OF DAHLONEGA	2018	2019	2020	2021	2022	2023
Real and Personal Property	228,676,780	239,338,977	237,228,010	240,034,970	287,462,284	318,536,029
Motor Vehicles	1,331,040	1,060,770	877,140	769,140	736,090	795,090
Mobile Homes	73,424	69,122	52,578	50,925	50,883	50,883
GROSS DIGEST	230,081,244	240,468,869	238,157,728	240,855,035	288,249,257	319,382,002
Less: M & O Exemptions	28,985,170	30,744,043	32,134,432	32,959,140	39,070,273	40,231,023
NET M & O DIGEST	201,096,074	209,724,826	206,023,296	207,895,895	249,178,984	279,150,979
Gross M & O Millage Rate	10.548	9.963	10.363	11.025	9.996	9.322
Less: Millage Rate Rollbacks	4.156	4.149	4.587	5.517	5.438	5.210
NET M & O MILLAGE RATE	6.392	5.814	5.776	5.508	4.558	4.112
Net Taxes Levied	1,285,406	1,219,340	1,189,991	1,145,091	1,135,758	1,147,869
Net Taxes \$ Increase	(5,631)	(66,066)	(29,350)	(44,900)	(9,333)	12,111
Net Taxes % Increase	-0.44%	-5.14%	-2.41%	-3.77%	-0.82%	1.07%

1

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2023

COUNTY: LUMPKIN TAXING JURISDICTION: CITY OF DAHLONEGA

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

DESCRIPTION	2022 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2023 DIGEST
REAL	263,271,305	27,322,972	3,231,632	293,825,909
PERSONAL	24,190,979		519,141	24,710,120
MOTOR VEHICLES	736,090		59,000	795,090
MOBILE HOMES	50,883		0	50,883
TIMBER -100%			0	
HEAVY DUTY EQUIP			0	
GROSS DIGEST	288,249,257	27,322,972	3,809,773	319,382,002
EXEMPTIONS	39,070,273	28,403	1,132,347	40,231,023
NET DIGEST	249,178,984	27,294,569	2,677,426	279,150,979
	(PYD)	(RVA)	(NAG)	(CYD)
2022 MILLAGE RATE:	4.558		2023 MILLAGE RATE:	4.112

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2022 Net Digest	PYD	249,178,984	
Net Value Added-Reassessment of Existing Real Property	RVA	27,294,569	
Other Net Changes to Taxable Digest	NAG	2,677,426	
2023 Net Digest	CYD	279,150,979	(PYD+RVA+NAG)
2022 Millage Rate	PYM	4.558	PYM
Millage Equivalent of Reassessed Value Added	ME	0.446	(RVA/CYD) * PYM
Rollback Millage Rate for 2023	RR - ROLLBACK RATE	4.112	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2023 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)	Rollback Millage Rate	4.112
	2023 Millage Rate	4.112
	Percentage Tax Increase	0.00%

CERTIFICATIONS

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

Chairman, Board of Tax Assessors Date

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

Tax Collector or Tax Commissioner Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2022 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2022 is _____

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2023 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2023 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

Responsible Party Title Date

CITY AND INDEPENDENT SCHOOL MILLAGE RATE CERTIFICATION FOR TAX YEAR 2023

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



Complete this form once the levy is determined, report this information in Column 1. E-mail a copy to local.government.services@dor.ga.gov or fax to (404)724-7011 and distribute a copy to your County Tax Commissioner and Clerk of Court. This form also provides the Local Government Services Division with the millage rates for the distribution of Railroad Equipment Tax and Alternative Ad Valorem Tax. Form must be remitted even if levy is zero.

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

CITY NAME City of Dahlonega		ADDRESS 465 Riley Road			CITY, STATE, ZIP Dahlonega, GA 30533	
FEI # 58-6000555	CITY CLERK Mary Csukas	PHONE NO. 706-864-6133	FAX 706-864-4837	EMAIL mcsukas@dahlonega.gov		
OFFICE DAYS / HOURS M-F 8-5	ARE TAXES BILLED AND COLLECTED BY THE () CITY OR (X) COUNTY TAX COMMISSIONER? LIST VENDOR, CONTACT PERSON AND PHONE NO. Mike Young, Tax Commissioner 706-864-2666					
List below the amount & qualifications for each <u>LOCAL</u> homestead exemption granted by the City and Independent School System.						
CITY			INDEPENDENT SCHOOL			
Exemption Amount	Qualifications		Exemption Amount	Qualifications		
If City and School assessment is other than 40%, enter percentage millage is based on _____%. List below the millage rate in terms of mills. EXAMPLE: 7 mills (or .007) is shown as 7.000. PLEASE SHOW MILLAGE FOR EACH TAXING JURISDICTION EVEN IF THERE IS NO LEVY.						
CITY DISTRICTS	DISTRICT NO.	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
List Special Districts if different from City District below such as CID's, BID's, or DA's	List District Numbers	Gross Millage for Maintenance & Operations	**Less Rollback for Local Option Sales Tax	Net Millage for Maintenance & Operation Purposes (Column 1 less Column 2)	Bond Millage (If Applicable)	Total Millage Column 3 + Column 4
City Millage Rate	2	9.322	5.210	4.112	0.000	4.112
Independent School System						
Special Districts						
**Local Option Sales Tax Proceeds must be shown as a mill rate rollback if applicable to Independent School.						

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

I hereby certify that the rates listed above are the official rates for the Districts indicated for Tax Year 2023

Date
 Mayor or City Clerk