



CITY OF DAHLONEGA

City Council Special Called Work Session Agenda

November 27, 2023, 4:00 PM

Gary McCullough Council Chambers, Dahlongega 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 – Dahlongega will be the most welcoming, thriving, and inspiring community in North Georgia

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

OPEN MEETING

APPROVAL OF AGENDA

OTHER ITEMS:

1. 2026 SPLOST Proposed Project List and Distribution Percentage

Allison Martin, City Manager

SP#2 - Infrastructure

COMMENTS – PLEASE LIMIT TO THREE MINUTES

Clerk Comments

City Manager Comments

City Attorney Comments

City Council Comments

Mayor Comments

ADJOURNMENT



City Council Agenda Memo

DATE: November 21, 2023
TITLE: 2026 SPLOST Proposed Project List and Distribution Percentage
PRESENTED BY: Allison Martin, City Manager
STRATEGIC PRIORITIES: SP#2 - Infrastructure

AGENDA ITEM DESCRIPTION:

2026 SPLOST Proposed Project List and Proposed Distribution Percentage

HISTORY/PAST ACTION:

The 2020 Special Purpose Local Option Sales Tax was approved by voters in 2018 with collection beginning in 2020. The city and county opted for a population split based on the last census and an intergovernmental agreement that allowed the tax to be collected for a full six-year period which is the maximum allowed by law. The staff have met to discuss projects and present the attached list for consideration. The county manager and city manager met to discuss the process and both managers recommend basing the distribution on the last census count for our community and entering into an IGA so the tax may be collected for six years if approved by voters.

FINANCIAL IMPACT:

Sales tax referendums are beneficial to the local government because they allow everyone, including visitors, who make purchases in our community to help fund various projects without the need for levying a property tax. Without sales tax programs, projects are often delayed, scrapped, or become debt or a tax levy on property owners when they can no longer be deferred.

RECOMMENDATION:

It is the recommendation of staff to approve the project list and enter into an IGA with the county whereby a distribution of the tax is based on the 2020 census count for the City of Dahlonega and Lumpkin County.

SUGGESTED MOTIONS:

n/a

ATTACHMENTS:

Proposed Project List and Proposed Population Distribution

2026 SPLOST Continuation Referendum Projects

City portion based on county projection \$ 7,495,611.32

Proposed Referendum Language:

City of Dahlonga facilities acquisition, construction, and renovation
Water System Upgrades and related equipment

Proposed Projects: **Estimated Budget:** **Allocated:** **Annual Operating Costs:**

Proposed Projects:	Estimated Budget:	Allocated:	Annual Operating Costs:	
Parking Deck	\$ 3,450,000.00	\$ 500,000.00	unkwn	if have EV can do grant for solar so no electricity; leaf blowing, cleaning, garbage utilities, insurance, janitorial dependent upon square footage
City Hall Expansion	\$ 3,500,000.00	\$ 3,500,000.00	unkwn	
Tower Radio Read Meter System	\$ 1,200,000.00	\$ 1,200,000.00	\$ 15,000.00	
Equalization Basin Wastewater Treatment Plant	\$ 6,000,000.00	\$ 1,095,611.32	\$ 6,000.00	
Shop Facility	\$ 1,200,000.00	\$ 1,200,000.00	unkwn	if able to consolidate all to one location s/b almost neutral
	\$ 15,350,000.00	\$ 7,495,611.32	\$ 21,000.00	
	\$ (7,854,388.68)	\$ (0.00) Remaining to allocate		

2026 SPLOST Referendum - Start April/May 1st ck & 72 months total
 LC Projection With Growth/6 year collections w/IGA
 With an IGA tax collected full six years

ESTIMATED TOTAL PROGRAM COLLECTIONS

Month	2026	2027	2028	2029	2030	2031	2032 Total	
January	\$ -	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 2,775,342.00
February	\$ -	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 2,775,342.00
March	\$ -	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 2,775,342.00
April	\$ -	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 2,775,342.00
May	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ -	\$ 2,775,342.00
June	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ -	\$ 2,775,342.00
July	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ -	\$ 2,775,342.00
August	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ -	\$ 2,775,342.00
September	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ -	\$ 2,775,342.00
October	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ -	\$ 2,775,342.00
November	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ -	\$ 2,775,342.00
December	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ -	\$ 2,775,342.00
Total	\$ 3,700,456.00	\$ 5,550,684.00	\$ 5,550,684.00	\$ 5,550,684.00	\$ 5,550,684.00	\$ 5,550,684.00	\$ 1,850,228.00	\$ 33,304,104.00
Months	8	12	12	12	12	12	4	72
Avg/Month	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00	\$ 462,557.00
Proj Yearly	\$ 5,550,684.00	\$ 5,550,684.00	\$ 5,550,684.00	\$ 5,550,684.00	\$ 5,550,684.00	\$ 5,550,684.00	\$ 5,550,684.00	\$ 5,550,684.00

Proposed Distribution:

2020 Census Population

April 2, 2020, Census Population

City	7,537	22.51%	\$ 7,495,611.32
County	25,951	77.49%	\$ 25,808,492.68
	<u>33,488</u>		