



CITY OF DAHLONEGA Council Meeting Agenda

July 08, 2024, 6:00 PM

Gary McCullough 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.

CALL TO ORDER AND WELCOME

PRAYER / PLEDGE OF ALLEGIANCE TO THE AMERICAN FLAG

APPROVAL OF AGENDA

APPROVAL OF CONSENT AGENDA

1. Discussion of Historic Preservation Commission Appointment – Penny Sharp
JoAnne Taylor, Mayor
Strategic Priority - Effectively Manage Growth
2. Discussion of Appointments Cemetery Committee – Valerie Green
Mark Buchanan, Director of Public Works
Strategic Priority - Effectively Manage Growth
3. Georgia Indigent Defense Services Agreement
Doug Parks, City Attorney

4. Alcoholic Beverage License - Retail Application - Tayco Ventures LLC dba Dahlongega Tasting Room
Doug Parks, City Attorney & Sarah Waters, Assistant City Clerk
Strategic Priority - Communication

PUBLIC COMMENT – FOUR MINUTE LIMIT

APPROVAL OF MINUTES:

- a. Council Meeting Minutes - June 3, 2024
Sarah Waters, Assistant City Clerk
- b. City Council Public Hearing - June 3, 2024
Sarah Waters, Assistant City Clerk

APPOINTMENT, PROCLAMATION & RECOGNITION:

1. Appointment to the Ethics Board
JoAnne Taylor, Mayor
Strategic Priority - Communication

ANNOUNCEMENTS

CITY REPORTS:

- [2.](#) FY23 Audit Report
Chris Hollifield, Managing Partner, Rushton & Company
- [3.](#) Financial Report - April 2024
Allison Martin, City Manager
- [4.](#) Financial Report - May 2024
Allison Martin, City Manager

ORDINANCES AND RESOLUTIONS:

- [5.](#) Ordinance 2024-05 Amending HPC Regulations
Doug Parks

CONTRACTS & AGREEMENTS:

OTHER ITEMS:

- [6.](#) Written Decision Regarding 27 on Park
Doug Parks, City Attorney

- [7.](#) Review of FY25 Proposed Budget
Allison Martin, City Manager

COMMENTS – PLEASE LIMIT TO THREE MINUTES

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

ADJOURNMENT

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



City Council Agenda Memo

DATE: 6/19/2024
TITLE: Discussion of Historic Preservation Commission Appointment – Penny Sharp
PRESENTED BY: JoAnne Taylor, Mayor
PRIORITY: Strategic Priority - Effectively Manage Growth

AGENDA ITEM DESCRIPTION

HISTORY/PAST ACTION

FINANCIAL IMPACT

RECOMMENDATION

SUGGESTED MOTIONS

ATTACHMENTS



City Council Agenda Memo

DATE: 6/6/2024
TITLE: Discussion of Appointments Cemetery Committee – Valerie Green
PRESENTED BY: Mark Buchanan, Director of Public Works
PRIORITY: Strategic Priority - Effectively Manage Growth

AGENDA ITEM DESCRIPTION

Valerie Green has completed applications for the Cemetery Committee.

HISTORY/PAST ACTION

FINANCIAL IMPACT

None

RECOMMENDATION

Staff recommends the appointment of the applicant to the Cemetery Committee.

SUGGESTED MOTIONS

“...motion to appoint Valerie Green to the Dahlonega Cemetery Committee.”

ATTACHMENTS



Agreements and Contracts

DATE: 7/8/2024
TITLE: Georgia Indigent Defense Services Agreement
PRESENTED BY: Doug Parks, City Attorney
PRIORITY: Strategic Priority - Communication

AGENDA ITEM DESCRIPTION

Georgia Indigent Defense Services Agreement

HISTORY/PAST ACTION

This item is the annual renewal of the public defender contractor.

FINANCIAL IMPACT

No change in compensation.

RECOMMENDATION

Recommendation is to approve.

SUGGESTED MOTIONS

Motion to approve.

ATTACHMENTS

Indigent Defense Contract.



GEORGIA INDIGENT DEFENSE SERVICES AGREEMENT

THIS AGREEMENT is entered into this 18 day of June, 2024, among the Circuit Public Defender Office of the Enotah Judicial Circuit (herein referred to as “the Public Defender Office”), the governing authority of Lumpkin County, a body politic and a subdivision of the State of Georgia (herein referred to as “the County”), and the City of Dahlonega, a body politic and a subdivision of the State of Georgia (herein referred to as “the City”). This agreement is effective July 1, 2024.

WITNESSETH:

WHEREAS, the Public Defender Office, the County, and the City enter into this agreement to implement the provisions of the Georgia Indigent Defense Act of 2003, as amended, including the provisions quoted below; and

WHEREAS, O.C.G.A. § 17-12-23 (d) provides as follows:

A city or county may contract with the circuit public defender office for the provision of criminal defense for indigent persons accused of violating city, county ordinances or state laws. If a city or county does not contract with the circuit public defender office, the city or county shall be subject to all applicable standards adopted by the council for representation of indigent persons in this state; and

WHEREAS, O.C.G.A. § 17-12-30 (c) (7) provides as follows:

The governing authority of any municipality within the judicial circuit may, with the approval of the circuit public defender, supplement the salary or fringe benefits of any state paid position appointed pursuant to this article; and

WHEREAS, O.C.G.A. § 17-12-35 provides as follows:

A circuit public defender office may contract with and may accept funds and grants from any public or private source; and

WHEREAS, O.C.G.A. § 36-32-1 (f) provides as follows:

Any municipal court operating within this state and having jurisdiction over the violation of municipal ordinances and over such other matters as are by specific or general law made subject to the jurisdiction of municipal courts shall not impose any punishment of confinement, probation, or other loss of liberty, or impose any fine, fee, or cost enforceable by confinement, probation, or other loss of liberty, as authorized by general law or municipal or county ordinance, unless the court provides to the accused the right to representation by a lawyer, and provides to those accused who are indigent the right to counsel at no cost to the accused. Such representation shall be subject to all applicable standards adopted by the Georgia Public Defender Council for representation of indigent persons in this state; and

WHEREAS, O.C.G.A. § 36-32-1 (g) provides as follows:

Any municipal court operating within this state that has jurisdiction over the violation of municipal or county ordinances or such other statutes as are by specific or general law made subject to the jurisdiction of municipal courts, and that holds committal hearings in regard to such alleged violations, must provide to the accused the right to representation by a lawyer, and must provide to those accused who are indigent the right to counsel at no cost to the accused. Such representation shall be subject to all applicable standards adopted by the Georgia Public Defender Council for representation of indigent persons in this state.

WHEREAS, O.C.G.A. § 36-2-1 (h) provides as follows:

Any municipality or municipal court may contract with the office of the circuit public defender of the judicial circuit in which such municipality is located as a means of complying with the municipality's or municipal court's legal obligation to provide defense counsel at no cost to indigent persons appearing before the court in relation to violations of municipal ordinances, county ordinances, or state laws.

WHEREAS, the City is a body politic, existing and operating under the laws and Constitution of the State of Georgia with full power to enter into contracts and agreements with other political entities; and

WHEREAS, the County is a body politic, existing and operating under the laws and Constitution of the State of Georgia with full power to enter into contracts and agreements with other political entities; and

WHEREAS, the Public Defender Office is existing under the laws of the State of Georgia and operating under the laws and Constitution of the State of Georgia with full power to enter into contracts and agreements with other entities; and

WHEREAS, it is the intent of the parties to this agreement to provide for the operation of an indigent defense system to assure that adequate and effective legal representation is provided, independent of political considerations or private interests, to indigent defendants in criminal cases in the courts operated by the City consistent with the standards adopted by the Georgia Public Defender Council. This system and this agreement include the following:

- (1) The provision by the Public Defender Office of services to the courts operated by the City;
- (2) The payment by the City for the services provided by the Public Defender Office; and
- (3) The provision for other matters necessary to carry out this agreement.

NOW THEREFORE, in consideration of the mutual covenants and promises contained in the agreement and for Ten Dollars (\$10) and other good and valuable consideration, **IT IS AGREED AS FOLLOWS:**

ARTICLE 1

SERVICES AND PERSONNEL

Section 1.01 Services. The Public Defender Office agrees to provide representation to indigent persons who are defendants in courts operated by the City and who are charged with the violation of a state law or municipal or county ordinance for which upon conviction there is a possibility that a sentence of imprisonment, probation, a suspended sentence of imprisonment, or other loss of liberty or any fine, fee, or cost enforceable by confinement, probation, or other loss of liberty may be imposed. The Public Defender Office also agrees to provide

representation to indigent persons in probation revocation hearings in the City Court of Dahlonega and the direct appeal from a decision in cases described above.

Section 1.02 Conflict of Interest Cases. The City agrees to provide legal representation by an attorney who is not an employee of the Public Defender Office in cases described in Section 1.01 in which the Public Defender Office has a conflict of interest.

Section 1.03 Personnel and Payment. The City agrees to pay the Public Defender Office \$10,000 for the services stated in Section 1.01 of this agreement. The County agrees to act as the fiscal agent for the Public Defender Office for this agreement. The City agrees to pay the above stated amount to the County for use by the Public Defender Office. The amount to be paid includes a 7% administrative services fee. Any additional personnel employed by the Public Defender Office pursuant to this agreement are full-time state paid employees of the Public Defender Office in the unclassified service of the State Merit System of Personnel Administration with all the benefits provided by law to employees in the unclassified service. The parties agree that the employment of additional personnel employed by the Public Defender Office pursuant to this agreement may be terminated by the Public Defender Office if the City does not pay for the cost of these personnel in advance in accordance with this agreement.

Section 1.04 Compliance with Standards. The Public Defender Office agrees to provide the representation described in this Article in a professional manner consistent with the standards adopted by the Georgia Public Defender Council. The Public Defender Office specifically agrees to provide services to the City in the courts covered by this agreement in a manner that will comply with the requirements of O.C.G.A. § 36-32-1.

Section 1.05 Overload of cases. In the event the Public Defender Office's caseload reaches a size that prevents the Public Defender Office from providing the representation described in this Article in a professional manner consistent with the standards adopted by the Georgia Public Defender Council, the Public Defender Office may give the City 30 calendar days written notice of its intent to suspend taking new cases pursuant to this Agreement. The provisions of Section 3.07 apply during the period of suspension. The Public Defender Office shall give the City 10 calendar days written notice of its intent to lift the suspension of taking new cases. At any time during the suspension of taking new cases up to and including the 5th calendar day after the City receives notice from the Public Defender Office of its intent to lift the suspension of the Agreement, the City may elect to terminate the Agreement by giving the Public Defender Office written notice of the termination; in which event the this Agreement shall immediately terminate subject to the provisions of Section 3.07.

ARTICLE 2 OPERATING EXPENSES

2.01 Operating Expenses. The City agrees to pay its share of the costs of appropriate office supplies, utilities, telephone expenses, and materials as may be necessary to equip, maintain, and furnish the office or offices of the Circuit Public Defender.

ARTICLE 3 MISCELLANEOUS

Section 3.01 Term. The term of this agreement is 12 months beginning July 1, 2024 and ending June 30, 2025.

Section 3.02 Severability. Any section, subsection, paragraph, term, condition, provision or other part (hereinafter collectively referred to as "part") of this agreement that is judged, held, found, or declared to be voidable, void, invalid, illegal or otherwise not fully enforceable shall not affect any other part of this agreement, and the remainder of this agreement shall continue to be in full force and effect. Any agreement of the parties to amend, modify,

eliminate, or otherwise change any part of this agreement shall not affect any other part of this agreement, and the remainder of this agreement shall continue to be of full force and effect.

Section 3.03 Cooperation, dispute resolution and jurisdiction. (a) The Public Defender Office and the City acknowledge that this agreement may need to be revised periodically to address new or unforeseen matters.

(b) Each party to this agreement agrees to cooperate with the other party to effectuate and carry out the intent of this agreement.

(c) This agreement, and the rights and obligations of the Parties, shall be governed by, and subject to and interpreted in accordance with the laws of the State of Georgia. The Parties acknowledge and agree that by law, the exclusive jurisdiction for contract actions against the state, departments and agencies of the state, and state authorities is the Superior Court of Fulton County, Georgia. The Parties further acknowledge that the Fulton Superior Court has a Court sponsored Arbitration and Mediation Program in which the Parties agree to fully participate

Section 3.04 Notice. A notice to a party to this agreement shall be made in writing and shall be delivered by first class mail or personally to the person and at the address indicated below:

Circuit Public Defender Office of Enotah Judicial Circuit:

Penny Hunter
1536 Highway 129 South
Cleveland, GA 30528

Governing Authority of City of Dahlonega:

City Manager

Street

Dahlonega, GA 30533

Governing Authority of Lumpkin County

Chris Dockery
Name

99 Courthouse Hill Suite H
Street

Dahlonega, GA 30533
City Zip code

Georgia Public Defender Council:

Omotayo Alli, Director
270 Washington Street, Suite 6079
Atlanta, GA 30334

Section 3.05 Agreement modification. This agreement, including all Attachments hereto, constitutes the entire agreement among the parties with respect to the subject matter of this agreement and may be altered or amended only by a subsequent written agreement of equal dignity; provided, however, that the parties' representatives identified in Section 3.04 may agree in writing by an exchange of letters or emails prior to the budget revision becoming effective to budget revisions which do not increase or decrease the total dollar value of the contract. This agreement supersedes all prior agreements, negotiations and communications of whatever type, whether written or oral, between the parties hereto with respect to the subject matter of this Agreement.

Section 3.06 Termination. (a) Due to non-availability of funds. In the event that either of the sources of reimbursement for services under this agreement (appropriations from the General Assembly of the State of Georgia, or appropriations from the governing authority of the City), is reduced during the term of this agreement, the Public Defender may make financial and other adjustments to this agreement and notify the City accordingly. An adjustment may be an agreement amendment or may be the termination of the agreement. The certification by the director of the Georgia Public Defender Council of the occurrence of reduction in State funds is conclusive. The certification of the occurrence of the reduction in city funds by the person designated in Section 3.04 to receive notices for the City is conclusive. The City shall promptly notify the Public Defender Office in writing of the non-existence or insufficiency of funds and the date of termination. The Public Defender Office shall then immediately cease providing the services required hereunder except for any necessary winding down and transition services required under Section 3.07. In lieu of terminating this Agreement, the City and the Public Defender Office may make financial and other adjustments to this agreement by amending it pursuant to Section 3.05.

(b) For cause. This agreement may be terminated for cause, in whole or in part, at any time by either party for failure by the other party to substantially perform any of its duties under this agreement. "Cause" shall mean a breach or default of any material obligation hereunder which default is incapable of cure, or which, being capable of cure, has not been cured within thirty (30) days after receipt of notice of such default (or such additional cure period as the non-defaulting party may authorize). Should a party exercise its right to terminate this agreement under this subsection, the termination shall be accomplished in writing and specify the reason and the termination date. In the event of termination under this subsection, the Public Defender Office shall submit a final agreement expenditure report containing all charges incurred through and including the termination date to the City no later than 30 days after the effective date of written notice of termination and the City shall pay the amount due within 15 days of the receipt of the final agreement expenditure report. Upon termination of this agreement, the Public Defender Office shall not incur any new obligations after the effective date of the termination, except as required under Section 3.07. The above remedies contained in this subsection are in addition to any other remedies provided by law or the terms of this contract.

(c) For Convenience. This agreement may be cancelled or terminated by either of the parties without cause; however, the party seeking to terminate or cancel this agreement must give written notice of its intention to do so to the other party at least 60 days prior to the effective date of cancellation or termination.

Section 3.07 Cooperation in transition of services. (a) At the beginning of the agreement. The City agrees upon the beginning of this agreement to cooperate as requested by the Public Defender Office to effectuate the smooth and reasonable transition of services for existing clients, if applicable. This includes but is not limited to the payment for the continuation of representation by current counsel where appropriate or required by law, court rule or the State Bar of Georgia ethical standards or the facilitation of the timely transfer to the Public Defender Office of the client records.

(b) During or at the end of the agreement. The Public Defender Office agrees upon suspension, termination or expiration of this agreement, in whole or in part, for any reason to cooperate as requested by the City to effectuate the smooth and reasonable transition of services for existing clients. This includes but is not limited to the continuation of representation by the Public Defender Office where appropriate or required by law, court rules, or the State Bar of Georgia ethical standards or the facilitation of the transfer to the City of the client records. The City agrees to compensate the Public Defender for all post-suspension, post-termination or post-expiration services under this subsection. The Public Defender Office shall submit a monthly expenditure report containing all charges incurred during the preceding month on or before the 5th day of each month. The City shall pay the amount due within 15 days of the receipt of the monthly expenditure report. This subsection survives the suspension, termination or expiration of this agreement.

Section 3.08 Advance of Funds. The parties agree that advances of funds cannot remain outstanding following agreement expiration and will be reclaimed. The parties agree that upon termination of this agreement, for any reason, all unexpended and unobligated funds held by the parties revert to the party entitled to the funds. The Parties agree to reconcile expenditures against advances of funds within 30 calendar days of termination of this agreement.

Section 3.09. Time is of the essence

IN WITNESS WHEREOF, the parties have each here unto affixed their signatures the day and year first written above.

ATTEST:

City of Dahlonega

BY: _____
Signature

Title

ATTEST:

Lumpkin County

Melissa M. Witcher BY: 
Signature
Chris Dockery

Title

ATTEST:

Circuit Public Defender

BY: _____
Signature
Circuit Public
Defender

ATTEST:

Consented to:

Georgia Public Defender Council

BY: _____
Signature
Director



City Council Agenda Memo

DATE: 6/3/2024
TITLE: Alcoholic Beverage License - Retail Application - Tayco Ventures LLC
dba Dahlonega Tasting Room
PRESENTED BY: Doug Parks, City Attorney & Sarah Waters, Assistant City Clerk
PRIORITY Strategic Priority - Communication

AGENDA ITEM DESCRIPTION

The application for a retail alcoholic beverage license is complete for this retail establishment. The applicant requests wine only.

HISTORY/PAST ACTION

FINANCIAL IMPACT

RECOMMENDATION

Staff recommends that Tayco Ventures LLC dba Dahlonega Tasting Room be approved for a retail alcoholic beverage license for wine only.

SUGGESTED MOTIONS

ATTACHMENTS

City of Dahlonega Alcoholic Beverage License Application



CITY OF DAHLONEGA Council Meeting Minutes

June 03, 2024, 6:00 PM

Gary McCullough 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.

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CALL TO ORDER AND WELCOME

Mayor Taylor called the June 3, 2024, City Council Meeting to order at 6:35 P.M.

PRESENT

Mayor JoAnne Taylor
Councilmember Roman Gaddis
Councilmember Johnny Ariemma
Councilmember Ross Shirley
Councilmember Lance Bagley
Councilmember Daniel Brown

Absent

Councilmember Ryan Reagin

PRAYER / PLEDGE OF ALLEGIANCE TO THE AMERICAN FLAG

Mayor Taylor asked Councilmember Shirley to lead the pledge and Councilmember Gaddis to lead the prayer.

APPROVAL OF AGENDA

Mayor Taylor called for a motion to approve the agenda as presented.

Motion made by Councilmember Shirley, Seconded by Councilmember Bagley.

Voting Yea: Councilmember Gaddis, Councilmember Ariemma, Councilmember Shirley, Councilmember Bagley, Councilmember Brown

APPROVAL OF CONSENT AGENDA

Mayor Taylor called for a motion to approve the consent agenda.

The motion was made by Councilmember Shirley and seconded by Councilmember Brown.

Councilmember Bagley questioned if item three had been changed. Ms. Csukas, City Clerk, stated that items were added for the council's review. The items were in the work session packet but did not transfer to the meeting packet.

Voting Yea: Councilmember Gaddis, Councilmember Ariemma, Councilmember Shirley, Councilmember Bagley, Councilmember Brown

1. Axon Camera Quote

Allison Martin, City Manager

Strategic Priority - Communication

2. Living Waters Winery & Vineyard, Inc. – Tasting Room License

Doug Parks, Attorney & Mary Csukas, City Clerk

Strategic Priority - Communication

3. Project 2024-006 City of Dahlonega Plaza Improvements

Vince Hunsinger, Capital Projects Manager

Strategic Priority - Infrastructure

PUBLIC COMMENT – AGENDA SPECIFIC / THREE MINUTE LIMIT

Mayor Taylor stated that some work will be done in front of the Welcome Center. She stated it is an emergency-type project that is very important to the city. There have been issues at the plaza, such as slippery tile and backups in the restrooms. She stated that everyone will continue to see more construction on the square. She hopes that there will be no more construction on the square after this project is completed.

Mayor Taylor opened the floor to public comments.

Mr. Worwick asked if HPC agreed to the clock on the square. He asked if a COA should have been completed for the donated clock.. He felt the Nugget wrote an article that inferred the COA was already handled.

Mr. Gibbons stated that the council is doing a great job, and some people are concerned that their thoughts are not always being addressed.

Ms. McClendon stated that she does not want inflatables in our town.

APPROVAL OF MINUTES:

Mayor Taylor called a motion to approve the Council Meeting Minutes and Public Hearing Minutes on May 6, 2024.

The motion was made by Councilmember Ariemma and seconded by Councilmember Brown.

Motion made by Councilmember Ariemma, Seconded by Councilmember Brown.

Voting Yea: Councilmember Gaddis, Councilmember Ariemma, Councilmember Shirley, Councilmember Bagley, Councilmember Brown

- a. City Council Meeting Minutes - May 6, 2024
Assistant City Clerk, Sarah Hunsinger
- b. City Council Public Hearing Meeting Minutes - May 6, 2024
Assistant City Clerk, Sarah Hunsinger

APPOINTMENT, PROCLAMATION & RECOGNITION:

ANNOUNCEMENTS

CITY REPORTS:

ORDINANCES AND RESOLUTIONS:

1. Resolution 2023-06 Amendment Three Limited Moratorium Extension
Doug Parks

City Attorney Parks stated that The Planning Commission held two meetings regarding sign regulation changes instead of the one anticipated, and the City Council continued the Public Hearing to June 3rd, so the adoption schedule needs adjusting. The moratorium is set to expire on June 3rd so there is now a need for a further extension of the limited moratorium up through June 18th. That is one day after the date upon which

action on an adoption ordinance will be taken. Approval of the extension is requested at the June 3rd meeting. He stated that staff recommended approval of the extension.

Mayor Taylor called for a motion to extend the Moratorium Extension.

Motion made by Councilmember Shirley to extend the Moratorium Extension, Seconded by Councilmember Bagley.

Councilmember Bagley stated that people have commented on spending a lot of time on something that seems minor. He states that he doesn't want to have a resolution for everything, but he wants everyone to be pointed in the same direction and know that Dahlonga is a great town to live in.

Councilmember Shirley stated that he thinks it is better to go through a long process and get input on some issues. He stated while they seem minor, he wants to take time to go through a process like this.

Councilmember Brown echoed what others said and stated that he appreciated the comments and the business owners coming out to give comments.

Voting Yea: Councilmember Gaddis, Councilmember Ariemma, Councilmember Shirley, Councilmember Bagley, Councilmember Brown

CONTRACTS & AGREEMENTS:

OTHER ITEMS:

COMMENTS – PLEASE LIMIT TO THREE MINUTES

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

City Clerks had no comments.

City Manager Martin stated that the North Square Project is going well. The Park Street Project should start very soon. She also stated that The Gold Dome Update is being worked through and will be discussed at the next Work Session.

City Attorney Parks had no comments.

Councilmember Ariemma commented on the Police Department and Public Works Department.

Councilmember Bagley commented on the sidewalk improvement on the square. Suggested possibly adding signs with names to the trees in town.

Councilmember Brown thanked everyone for coming this evening and giving input.

Councilmember Gaddis had no comments.

Councilmember Shirley commented that our staff is doing great in the town construction areas.

Mayor Taylor discussed the system that the City is getting that notifies our water system when leaks occur. She also thanked everyone for coming to the meeting and thanked all the staff for the hard work they do.

ADJOURNMENT

Mayor Called for a motion to adjourn the City Council Meeting at 7:00 P.M.

Motion made by Councilmember Gaddis, Seconded by Councilmember Shirley.

Voting Yea: Councilmember Gaddis, Councilmember Ariemma, Councilmember Shirley, Councilmember Bagley, Councilmember Brown

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CITY OF DAHLONEGA

City Council Public Hearing Minutes

June 03, 2024, 6:00 PM

Gary McCullough Chambers, Dahlonega City Hall

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CALL TO ORDER

Mayor Taylor called the Public Hearing to order at 6:00 P.M. for Ordinance 2024-03.

Mayor Taylor thanked everyone for coming to the meeting.

Public Hearing:

1. Ordinance 2024-03 Amending Sign Regulations

Doug Parks

Mayor Taylor turned the public hearing over to City Attorney Doug Parks for discussion.

City Attorney Parks stated that this Public Hearing is about Ordinance 2024-03 and will address the proper treatment of murals and inflatables, which will be voted on June 17th. The amendments to the 2009 sign ordinance, which deregulate inflatables in all districts, define murals as wall signs, call for HPC review of wall signs, and adjust the total wall sign percentage to five percent, are still under review. He stated there will be no action taken at this meeting. City Attorney Parks opened the floor to public comments.

Mr. Garrick, owner of Grateful Days, questioned some issues with other types of signs, but City Attorney Parks stated that this public hearing was only for the specific issues of the inflatable and murals. Todd asked if inflatables in his window were an issue, and City Attorney Parks stated that the plan was to deregulate this type of sign.

Ms. Zaiko, representing the HPC, had an issue with the size of the wall sign being 5%, which is too small for a mural sign. City Attorney Parks stated that the size is a staff regulation and will be reviewed at the meeting on the 17th. The HPC will need an update on the size issue, and it can be addressed with a phone call to City Attorney Parks.

Mr. Owens expressed an issue with the size of the mural at 5% that needs to be addressed for business owners in town. City Attorney Parks believed he could use the wall at his establishment to test a mural larger than 5%.

Mr. Pucket states that his bicycle shop, which is in the city limits, is having an issue with his wall sign not being large enough to be seen by the public. , His wall sign is 10%, and can he keep it if the ordinance changes. City Attorney Parks explained the definition of a wall sign is difficult to understand and the staff will be able to best address this question.

Councilmember Bagley asked how the meeting on the 17th would address these sign questions. City Attorney Parks said we would address these issues tonight at the work session.

Mr. Gibbons felt the buildings were historical in our town, and it seems a good idea to use a planning commission for our town, not just consultants, as they do not know the area.

Councilmember Gaddis stated that the signs reviewed by HPC in the past seemed to be a problem, but City Attorney Parks reminded him that the HPC does have some controls over the Historic District and variances are brought to the BZA.

Councilmember Ariemma questioned some information in agenda memo for this item. City Attorney Parks pointed out that the ordinance already addressed his questions. The language in the ordinance is reviewed by the city attorney to make sure the language in the Municode library, which houses the codes, is accurate.

ADJOURNMENT

Mayor Taylor adjourned the June 3, 2024, Public Hearing at 6:35 P.M.

Motion made by Councilmember Shirley, Seconded by Councilmember Bagley.

Voting Yea: Councilmember Gaddis, Councilmember Ariemma, Councilmember Shirley, Councilmember Bagley, Councilmember Brown

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City Council Agenda Memo

DATE: 6/4/2024
TITLE: Appointment to the Ethics Board
PRESENTED BY: JoAnne Taylor, Mayor
PRIORITY: Strategic Priority - Communication

AGENDA ITEM DESCRIPTION

HISTORY/PAST ACTION

FINANCIAL IMPACT

RECOMMENDATION

SUGGESTED MOTIONS

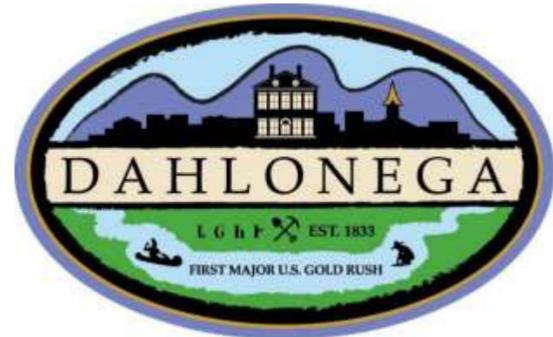
ATTACHMENTS

AUDIT REPORT

City of Dahlonega

PRESENTED BY: Chris Hollifield, CPA

For the fiscal year ended September 30, 2023



July 8th, 2024



Audit Opinion - p. 12-15

Unmodified Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the City of Dahlonega, Georgia as of September 30, 2023, and the respective changes in net position and, where applicable, cash flows for the year then ended.

City of Dahlonega's Responsibilities

The financial statements are the responsibility of the City of Dahlonega's management.

Rushton's Responsibilities

As independent auditors for the City of Dahlonega, our responsibility is to express opinions on the fair presentation of the financial statements.

Auditing Standards

We audited the City's financial statements in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards issued by the Comptroller General of the United States.



Government-Wide Statements

These statements provide the reader with information on the City as a whole, using the full accrual basis of accounting. Columns for the governmental activities, the business-type activities, and the component units.

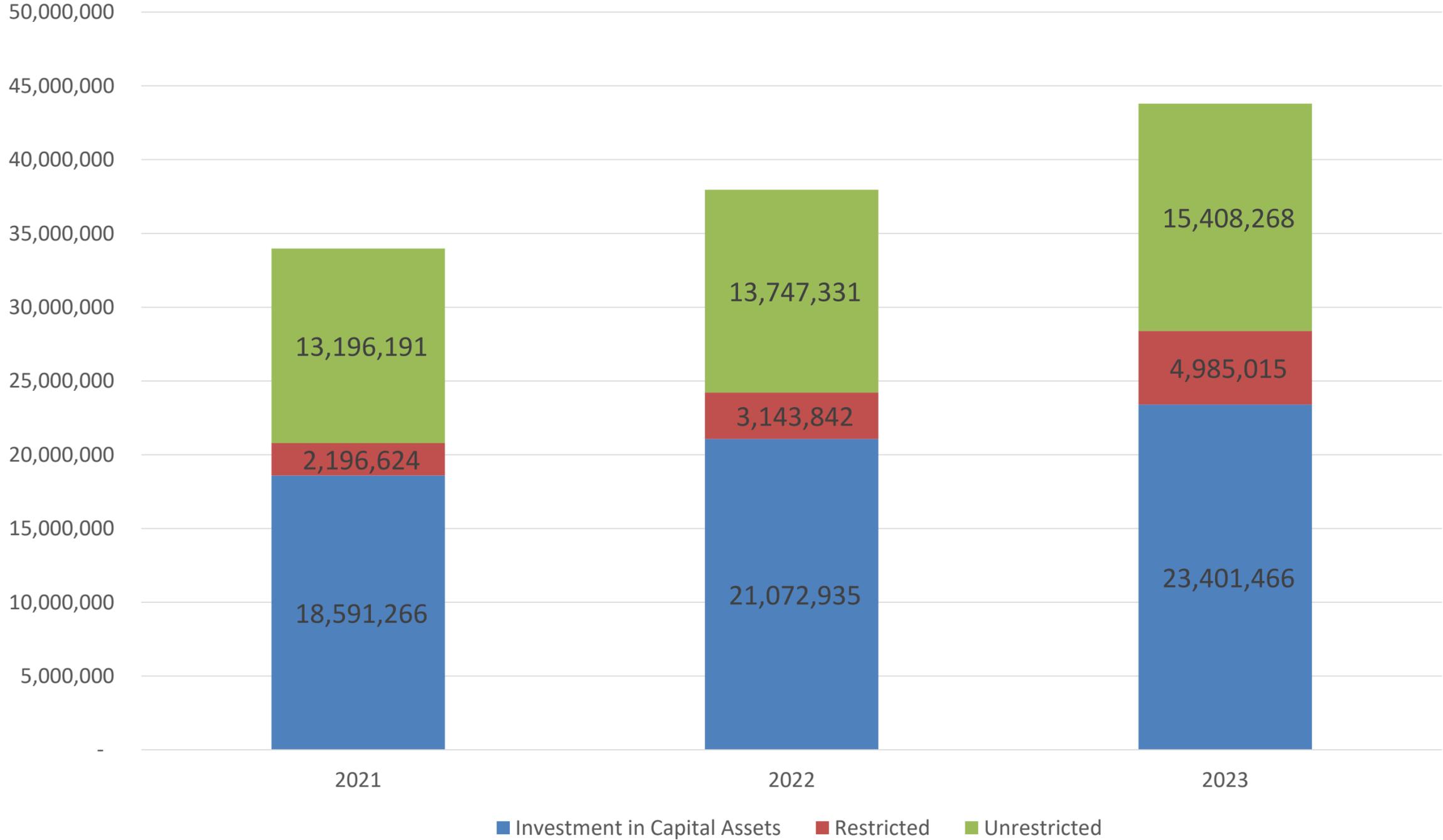
Statement of Net Positions- Page 24-25

- Presents the assets, liabilities, and residual net position of the City

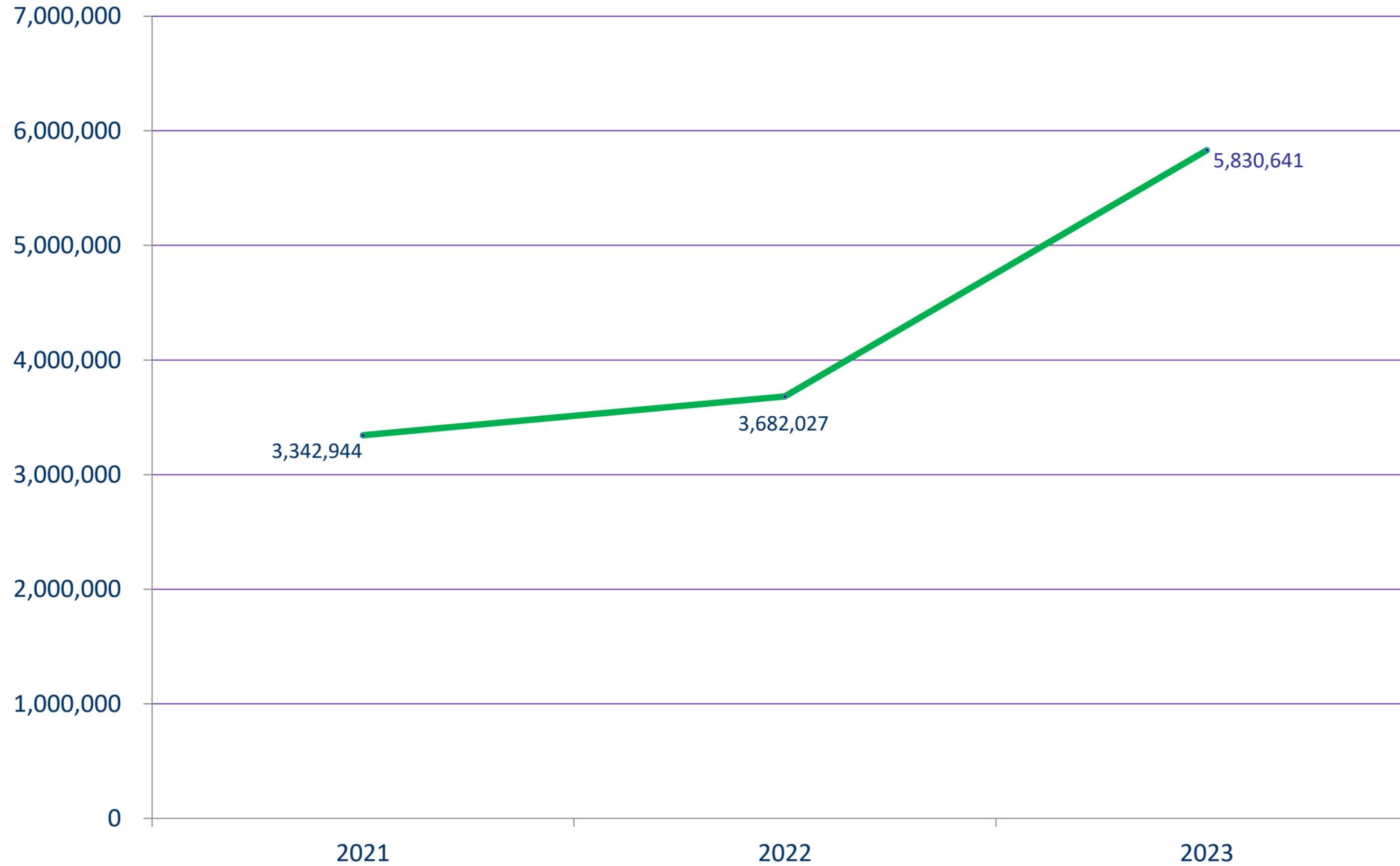
Statement of Activities- Page 26

- Presents the results of operations of the City

Government Wide Net Position - Last 3 Fiscal Years



Change in Net Position - Last 3 Fiscal Years



General Fund - P. 88-93

Revenues - \$5,791,593

- Increased \$497,261, 9.39%
 - Investment Revenue increased \$126,752
 - Insurance Premium Tax increased \$108,646
 - LOST increased \$96,546
 - Intergovernmental increased \$29,285
 - Charges for Services increased \$28,065
 - Building Permits increased \$25,705

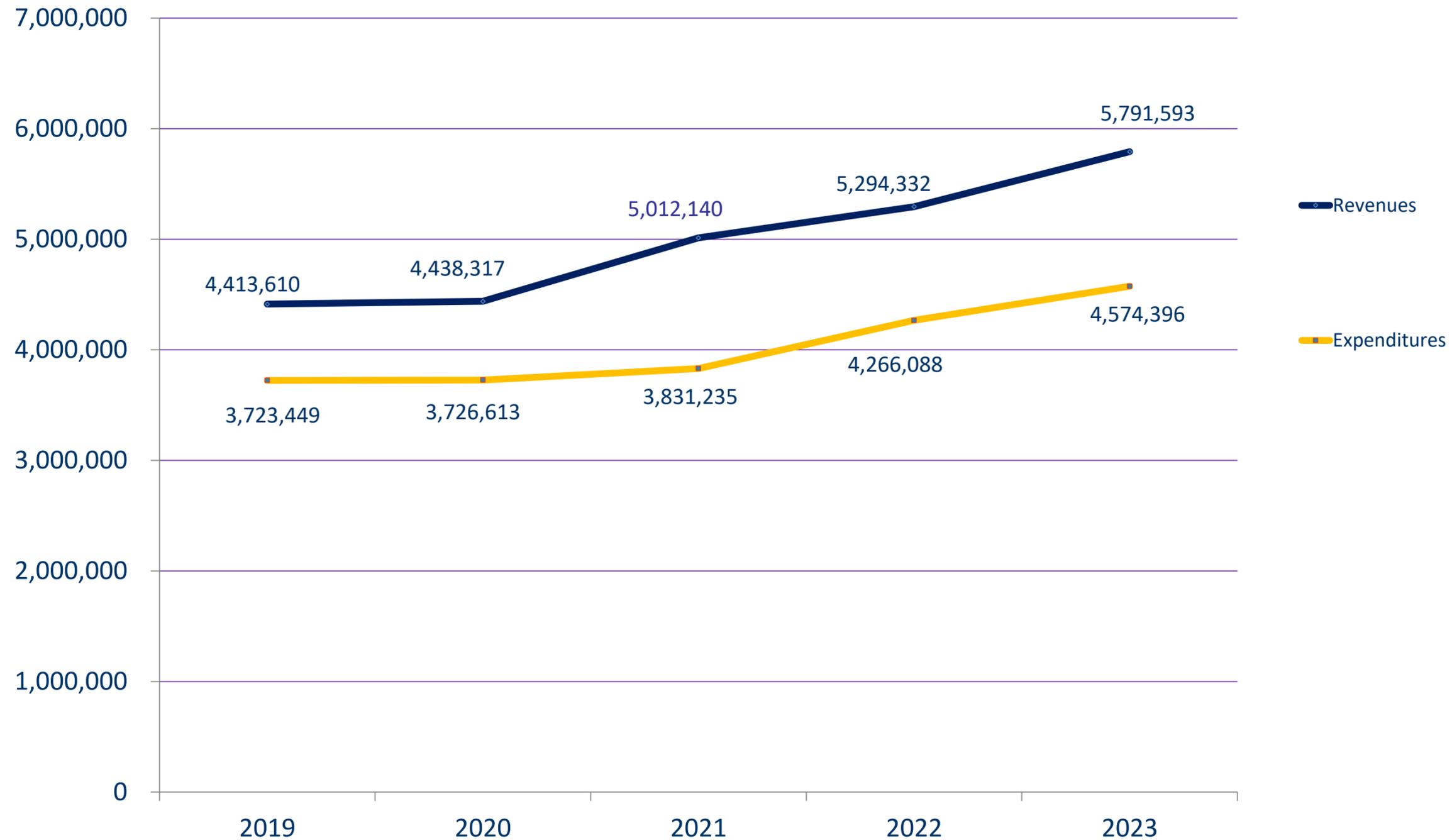
Expenditures - \$4,574,396

- Increased \$308,308, 7.23%
 - Executive Department decreased \$68,043
 - Legislative Department increased \$66,563
 - General Administration increased \$60,562
 - Marshall increased \$215,622
 - Street Construction increased \$98,376
 - Cemetery increased \$49,918
 - Community Development increased \$71,073
 - Downtown Development Authority decreased \$125,382

Unrestricted Fund Balance (unassigned and assigned)

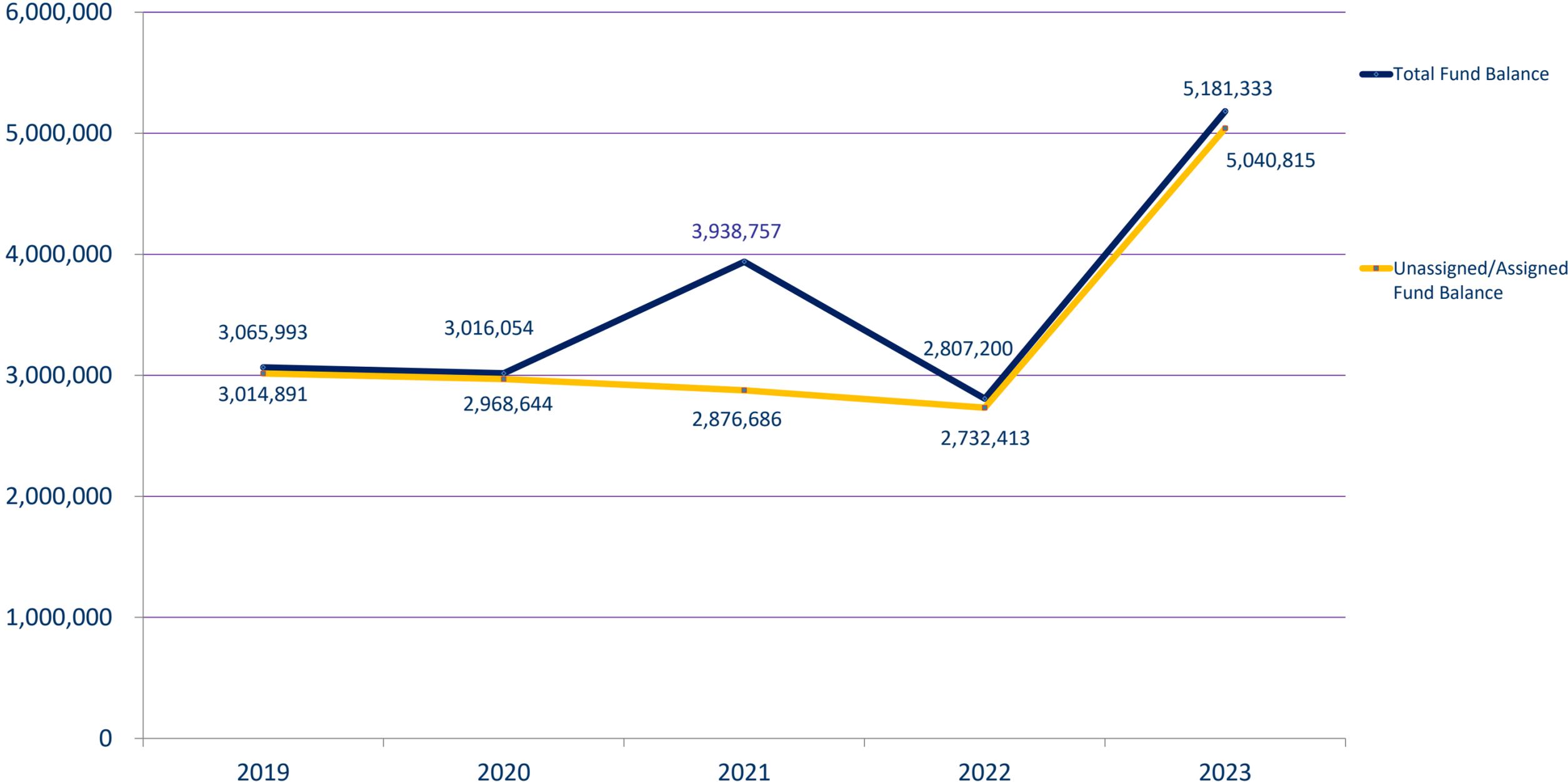
- FY 2023, \$5,040,815, 110.2% of expenditures (13.22 months)
- FY 2022, \$2,082,413, 48.8% of expenditures (5.86 months)
- FY 2021, \$1,301,560, 34.0% of expenditures (4.08 months)

General Fund Revenue and Expenditures- Last 5 Fiscal Years

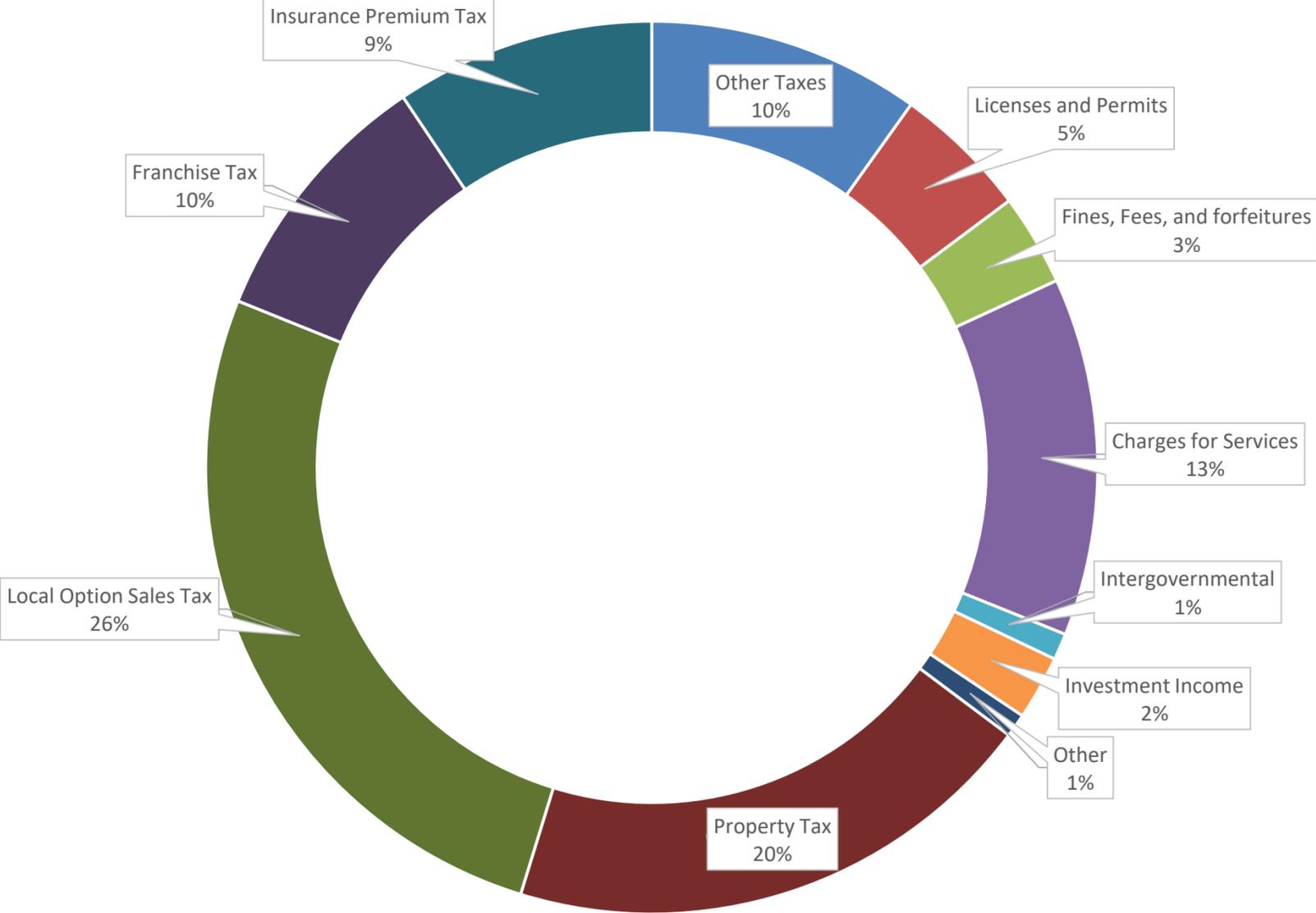


General Fund

Fund Balance - Last 5 Fiscal Years

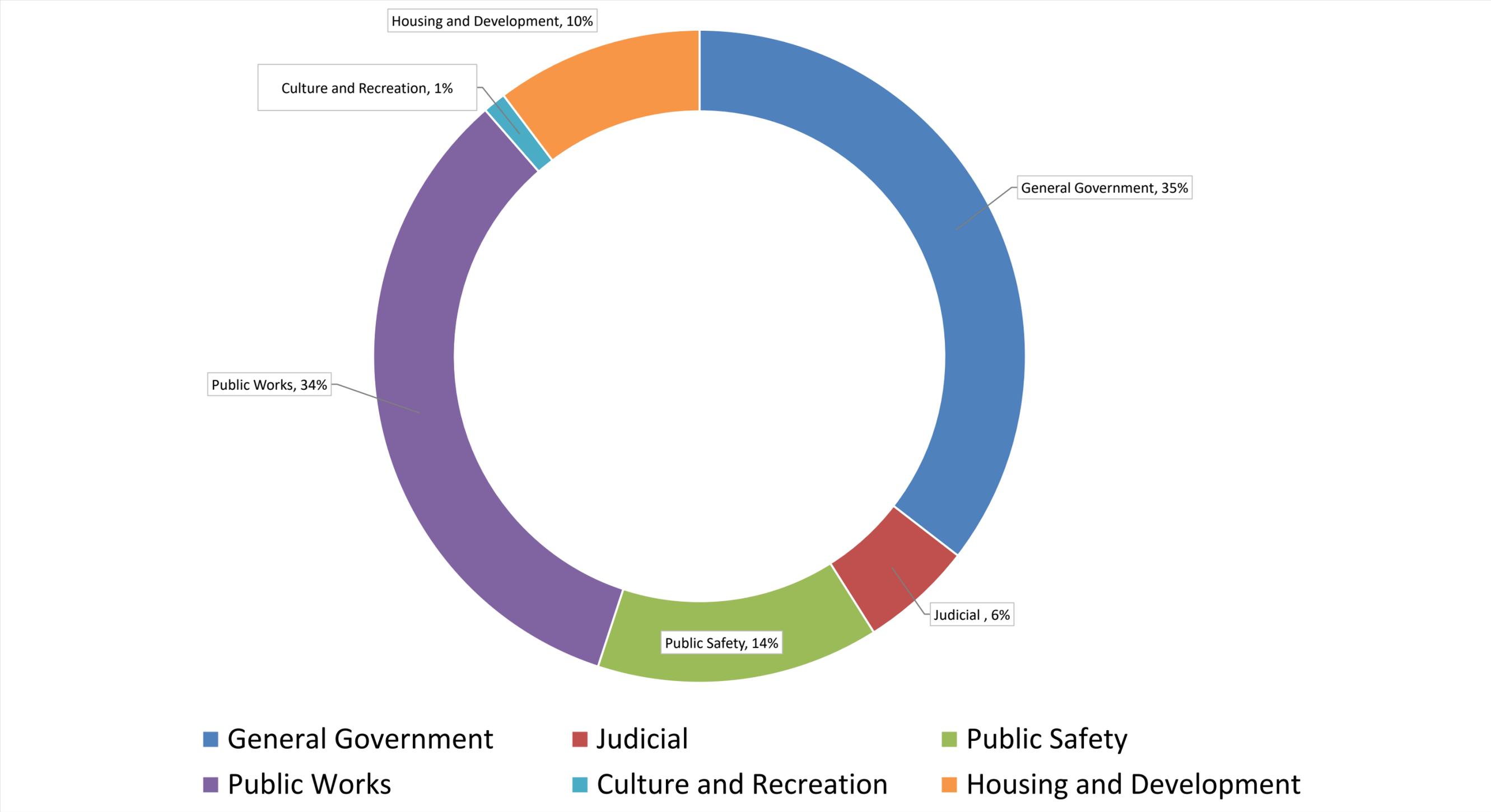


General Fund – Revenues by Source



- Other Taxes
- Licenses and Permits
- Fines, Fees, and forfeitures
- Charges for Services
- Intergovernmental
- Investment Income
- Other
- Property Tax
- Local Option Sales Tax
- Franchise Tax
- Insurance Premium Tax

General Fund - Expenditures by Function



Water and Sewage Fund – P. 107-110

Operating Revenue - \$5,727,733

- Increased \$168,059, 3.02%
 - Water Sales decreased \$4,308
 - Sewer Sales decreased \$193,429
 - Tap Fees increased \$345,460
 - Other Charges and Fees increased \$20,336

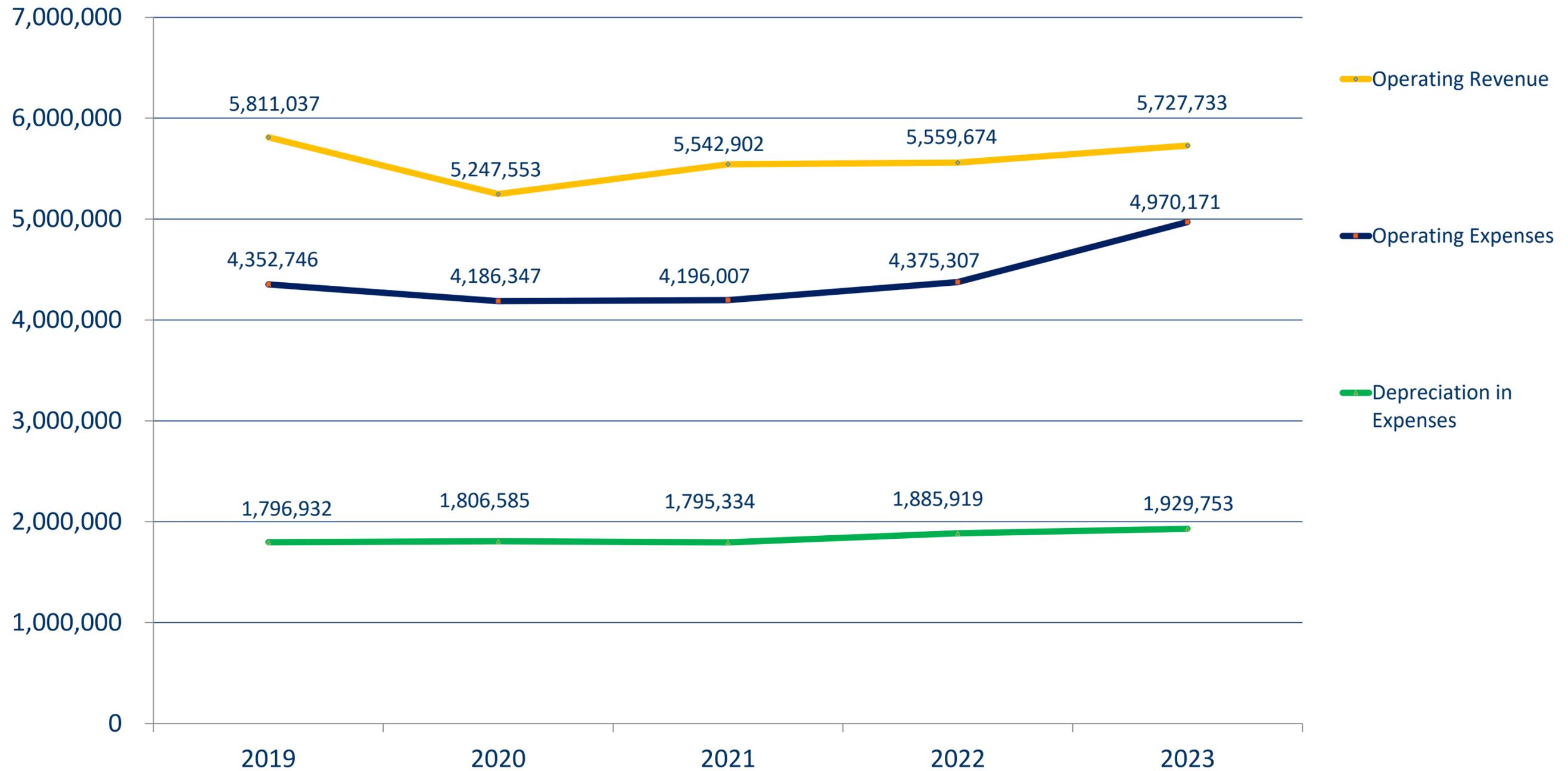
Operating Expenses - \$4,970,171

- Cost of Sales and Services increased \$350,945
- Personal Services increased \$200,085
- Depreciation increased \$43,834

Unrestricted Net Position

- FY 2023, \$6,968,567, 140.2% of operating expenses, before debt service (16.8 months)
- FY 2022, \$7,264,971, 166.0% of operating expenses, before debt service (19.9 months)
- FY 2021, \$7,032,897, 168.0% of operating expenses, before debt service (20.2 months)

Water and Sewage Fund Operating Revenues and Expenses- Last 5 Fiscal Years - P. 108



Report on Compliance and Internal Controls over Major Programs

In accordance with Uniform Guidance, we have issued our report on our consideration of the City of Dahlonega, Georgia's compliance with requirements applicable to each major program and on internal control over compliance.

This report describes the scope of our testing of compliance requirements and internal controls over major programs, and the results of that testing. We are required to express an opinion on the City's compliance with requirements; our opinion is unmodified. This report is not intended to provide an opinion on the internal control.

No internal control or noncompliance noted.

This report can be found on pages 157-159



Current and Future Report Changes



GASB 96

The Governmental Accounting Standards Board (GASB) has issued Statement No. 96, Subscription-Based Information Technology Arrangements. This was implemented for fiscal year September 30, 2023.

The statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITA) for end-users (governments). The statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases.

Current and Future Report Changes



GASB 101

The Governmental Accounting Standards Board (GASB) has issued Statement No. 101, Compensated Absences. Effective for the City of Dahlonga for fiscal year 2025.

The statement replaces GASB Statement No. 16, Accounting for Compensated Absences. The goal of the standard is to create a more consistent model for accounting for compensated absences that can be applied to all types of compensated absence arrangements. The new standard also removes the current requirement to disclose both the gross additions and deductions to the liability.

Contact Information



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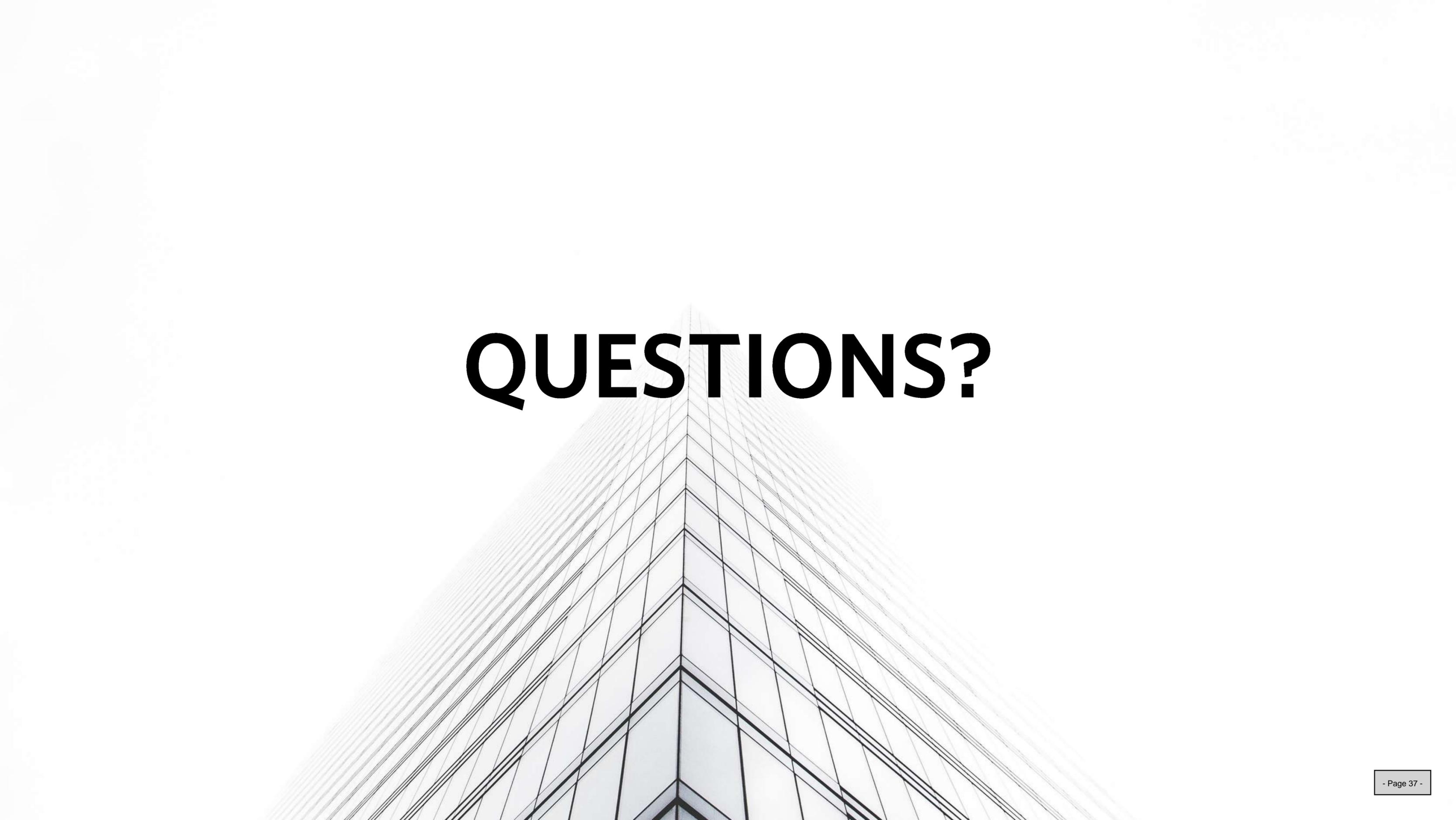
Justin Burruss
jburruss@rushton.cpa

Website: www.Rushton.cpa

Phone: 770-287-7800

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Suite A Gainesville, GA 30501





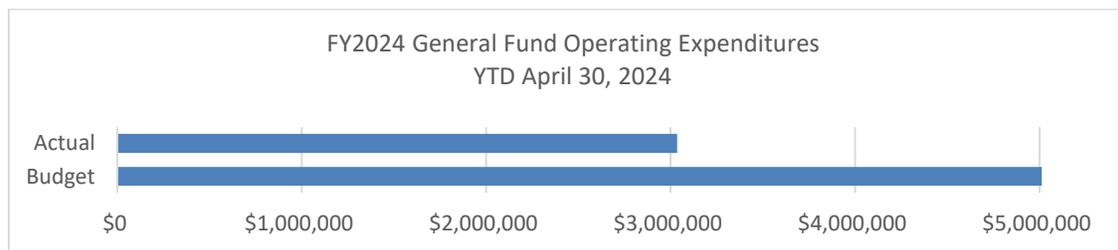
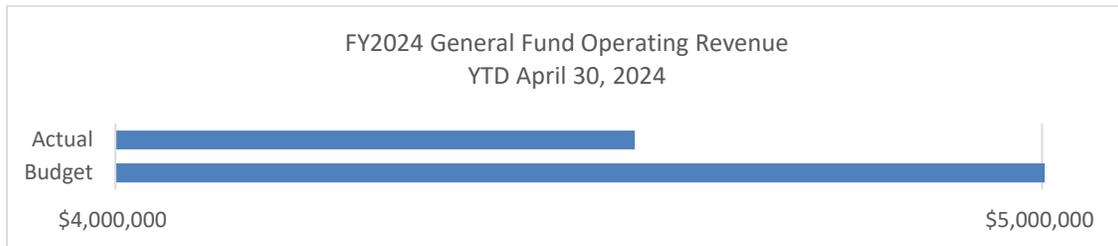
QUESTIONS?



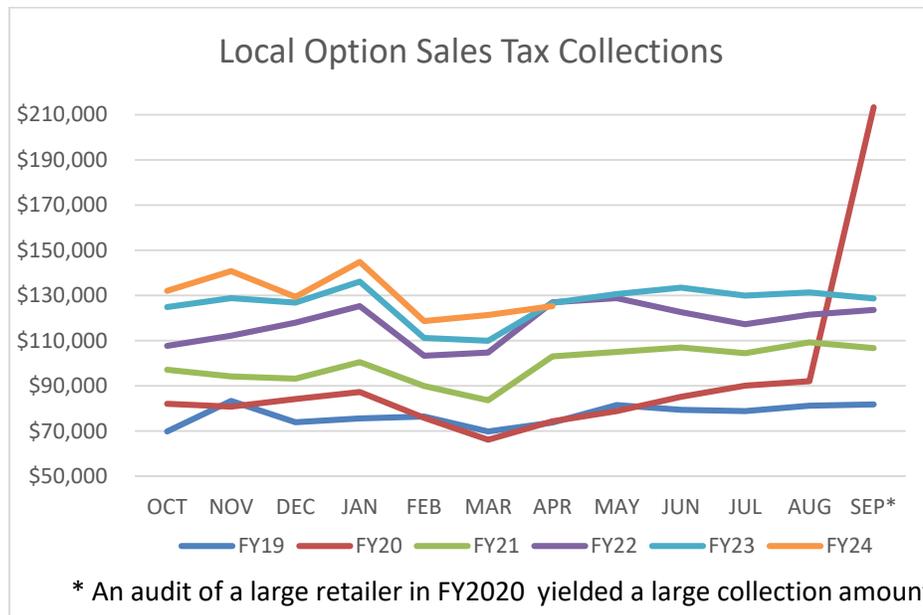
CITY OF DAHLONEGA MONTHLY FINANCIAL REPORTS

For the Seven Months Ended April 30, 2024

GENERAL FUND



- The annual property tax bills were levied and mailed by the Tax Commissioner on October 1st with a December 1st due date. To date, 97.28% of the 2023 taxes budgeted have been collected.
- Sales tax collections remain strong and reflected collections 5.51% greater than FY23. The change in the State law related to internet sales taxation has continued to positively impact our collections.



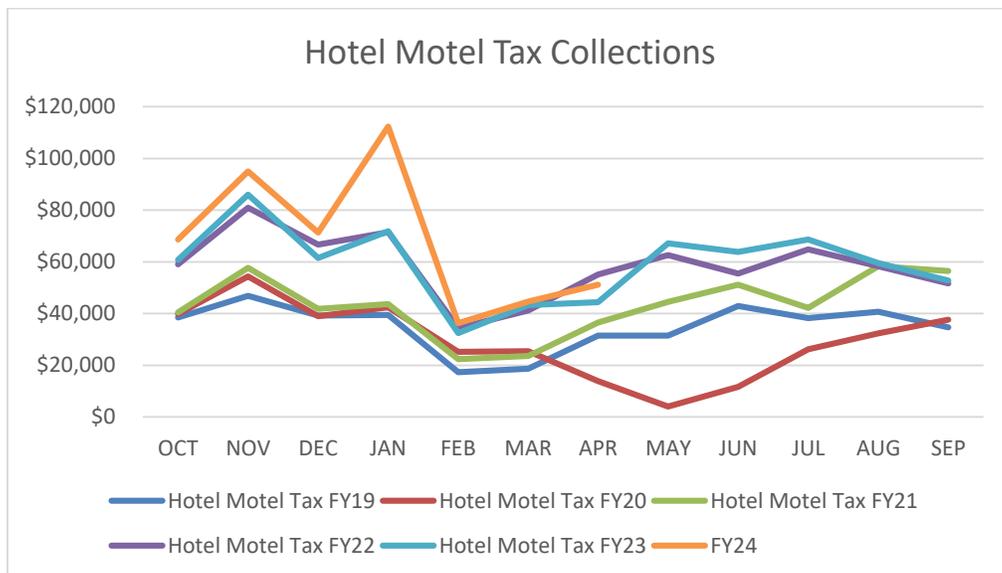
- The annual revenue for Insurance Premium Tax is \$667,217 this year, which is 22.37% greater than last fiscal year. This amount is based on a pro-rata population formula.
- Alcoholic Beverage Tax and License revenue collected year-to-date is slightly more than the prior year.
- Permit revenue collected year-to-date is greater than last year's collections due to a change in the fee schedule.
- Departments expenditures are in line with budget expectations.

DOWNTOWN DEVELOPMENT AUTHORITY

- Operational results are on track with the budget.

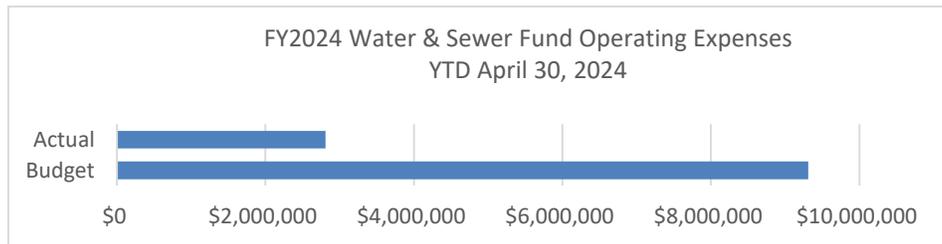
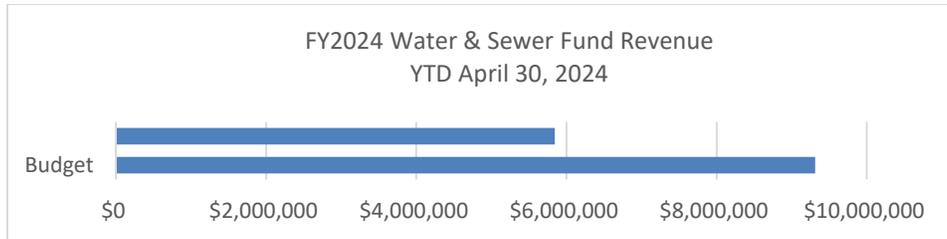
HOTEL/MOTEL TAX FUND

- Tax revenue collections experienced a sharp decline in April 2020 with the onset of the Pandemic. Beginning in September 2020, collections have remained higher than in previous years. FY24 is 19.78% more than FY23. There are two factors for the increase above pre-pandemic levels. One is the change to the law regarding collection by third-party online booking agencies, the other is the new hotel.



WATER AND SEWER FUND

- Water and sewer sales are trending along with budget projections. Revenue from water sales and sewer charges is 4.64
- % greater than FY23.
- All department expenses are in line with the budget.



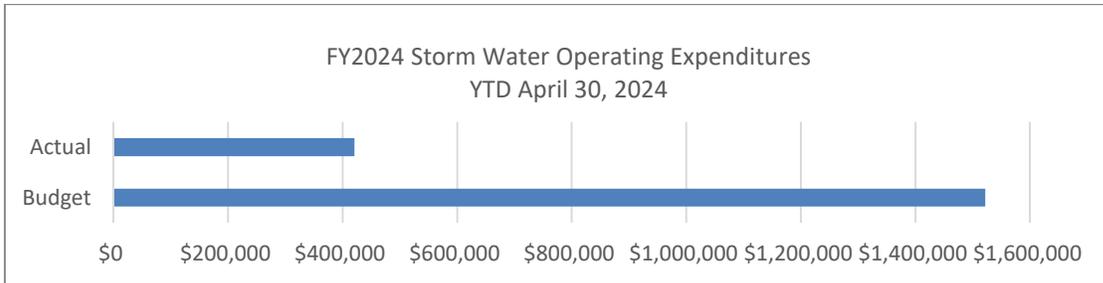
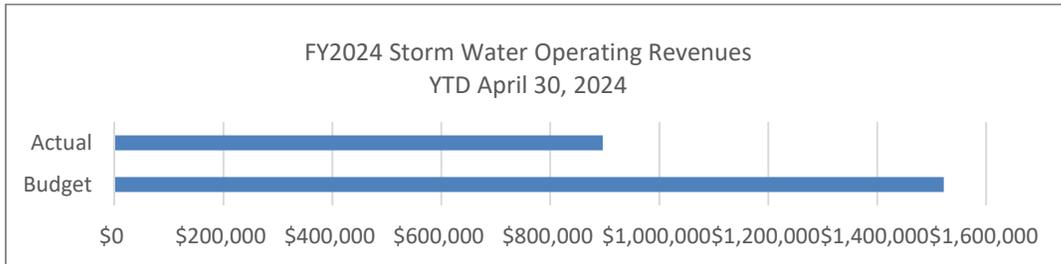
SOLID WASTE FUND

- Refuse Collection Charges are Revenues are 1.94% greater than the prior year.
- Expenses meet budget expectations.



STORMWATER ENTERPRISE FUND

- Transfers In and Indirect Charges reflect a seven-month allocation.
- Stormwater utility charges were first billed in January 2021 and are meeting budget expectations.
- Expenses are related to the startup of the new utility, projects, and allocated staff pay and benefits.



(Prepared for Council and Management by Finance Department July 2, 2024)

GL NUMBER	DESCRIPTION	2023-24 ORIGINAL BUDGET	YTD BALANCE 04/30/2024 NORMAL (ABNORMAL)	% BDGT USED
Fund 100 - GENERAL FUND				
	GENERAL PROPERTY TAXES	1,878,289.00	1,741,905.39	92.74
	GENERAL SALES AND USE TAXES	1,430,000.00	780,070.09	54.55
	SELECTIVE SALES AND USES TAXES	224,600.00	126,399.12	56.28
	ALCOHOLIC BEVERAGES LICENSES	178,000.00	137,675.00	77.35
	BUSINESS TAXES	705,247.00	822,486.66	116.62
	PENALTIES AND INTEREST	1,200.00	2,299.98	191.67
	PERMITS AND FEES	73,000.00	198,577.14	272.02
	INTERGOVERNMENTAL REVENUE	15,539.00	21,908.65	140.99
	CHARGES FOR SERVICES	730,133.00	437,071.11	59.86
	FINES AND FORFEITURES	199,302.00	105,330.39	52.85
	INVESTMENT INCOME	90,000.00	75,326.32	83.70
	MISCELLANEOUS REVENUE	3,000.00	4,291.79	143.06
	OTHER FINANCIAL SOURCES	35,000.00	32,575.00	93.07
	OTHER CHARGES FOR SERVICES	15,500.00	14,445.31	93.20
	TRANSFERS IN FROM OTHER FUNDS	105,875.00	60,054.19	56.72
	TOTAL REVENUES	5,684,685.00	4,560,416.14	80.22
	LEGISLATIVE	264,522.00	231,584.98	84.82
	EXECUTIVE	289,711.00	134,518.36	46.43
	ELECTIONS	12,600.00	21,806.74	173.07
	GENERAL ADMINISTRATION	1,136,427.00	516,758.76	45.31
	MUNICIPAL COURT	302,668.00	141,744.97	46.83
	POLICE DEPARTMENT	938,482.00	424,624.08	44.81
	PUBLIC WORKS ADMINISTRATION	260,494.00	105,387.42	40.46
	STREETS	1,350,170.00	744,208.03	53.23
	MAINTENANCE AND SHOP	127,348.00	50,033.34	39.29
	CEMETERY	112,054.00	73,029.65	65.17
	PARKS	69,500.00	33,191.03	47.76
	COMMUNITY DEVELOPMENT	282,914.00	288,815.00	102.09
	NON-DEPARTMENTAL	76,536.00	0.00	0.00
	TRANSFERS OUT TO OTHER FUNDS	461,259.00	269,067.75	58.33
	TOTAL EXPENDITURES	5,684,685.00	3,034,770.11	52.74
Fund 100 - GENERAL FUND:				
	TOTAL REVENUES	5,684,685.00	4,560,416.14	80.22
	TOTAL EXPENDITURES	5,684,685.00	3,034,770.11	52.74
	NET OF REVENUES & EXPENDITURES	0.00	1,525,646.03	2,193.42

GL NUMBER	DESCRIPTION	2023-24 ORIGINAL BUDGET	YTD BALANCE 04/30/2024 NORMAL (ABNORMAL)	% BDGT USED
Fund 230 - DOWNTOWN DEVELOPMENT AUTHORITY				
	CHARGES FOR SERVICES	300.00	880.54	293.51
	INVESTMENT INCOME	6,000.00	6,983.27	116.39
	CONTRIBUTIONS AND DONATIONS	100.00	0.00	0.00
	MISCELLANEOUS REVENUE	1,500.00	10,130.00	675.33
	TRANSFERS IN FROM OTHER FUNDS	184,875.00	107,843.75	58.33
	APPROPRIATED FUND BALANCE	128,890.00	0.00	0.00
	TOTAL REVENUES	321,665.00	125,837.56	39.12
	DDA ADMINISTRATION	155,893.00	80,332.18	51.53
	TOURISM	60,032.00	14,732.08	24.54
	DOWNTOWN DEVELOPMENT	105,740.00	89,740.46	84.87
	TOTAL EXPENDITURES	321,665.00	184,804.72	57.45
Fund 230 - DOWNTOWN DEVELOPMENT AUTHORITY:				
	TOTAL REVENUES	321,665.00	125,837.56	39.12
	TOTAL EXPENDITURES	321,665.00	184,804.72	57.45
	NET OF REVENUES & EXPENDITURES	0.00	(58,967.16)	100.00

GL NUMBER	DESCRIPTION	2023-24 ORIGINAL BUDGET	YTD BALANCE 04/30/2024 NORMAL (ABNORMAL)	% BDGT USED
Fund 275 - HOTEL/MOTEL TAX FUND				
	HOTEL/MOTEL TAXES	700,000.00	479,461.39	68.49
	PENALTIES AND INTEREST	0.00	8,069.76	100.00
	INVESTMENT INCOME	600.00	1,743.73	290.62
	TOTAL REVENUES	700,600.00	489,274.88	69.84
	PURCHASES/CONTRACTED SERVICES	297,063.00	194,505.35	65.48
	TRANSFERS OUT TO OTHER FUNDS	403,537.00	233,340.94	57.82
	TOTAL EXPENDITURES	700,600.00	427,846.29	61.07
Fund 275 - HOTEL/MOTEL TAX FUND:				
	TOTAL REVENUES	700,600.00	489,274.88	69.84
	TOTAL EXPENDITURES	700,600.00	427,846.29	61.07
	NET OF REVENUES & EXPENDITURES	0.00	61,428.59	100.00

GL NUMBER	DESCRIPTION	2023-24 ORIGINAL BUDGET	YTD BALANCE 04/30/2024 NORMAL (ABNORMAL)	% BDGT USED
Fund 505 - WATER AND SEWER ENTERPRISE FUND				
	INTERGOVERNMENTAL REVENUE	0.00	11,855.36	100.00
	FINES AND FORFEITURES	0.00	502.00	100.00
	INVESTMENT INCOME	160,000.00	162,768.06	101.73
	MISCELLANEOUS REVENUE	3,000.00	14,752.67	491.76
	WATER CHARGES	3,173,461.00	1,881,845.14	59.30
	TAP FEES - WATER	175,000.00	718,908.00	410.80
	SEWER CHARGES	2,339,413.00	1,531,148.38	65.45
	TAP FEES - SEWER	175,000.00	631,360.00	360.78
	OTHER CHARGES FOR SERVICES	70,300.00	50,294.39	71.54
	TRANSFERS IN FROM OTHER FUNDS	1,438,032.00	838,852.00	58.33
	APPROPRIATED NET ASSETS	1,778,564.00	0.00	0.00
	TOTAL REVENUES	9,312,770.00	5,842,286.00	62.73
	SEWER LIFT STATIONS	278,654.00	119,714.93	42.96
	SEWER TREATMENT PLANT	918,621.00	443,117.70	47.98
	DISTRIBUTION AND COLLECTION	1,202,602.00	788,088.57	57.04
	WATER SUPPLY	322,504.00	106,745.42	33.10
	WATER TREATMENT PLANT	2,427,976.00	1,035,426.78	42.23
	CAPITAL OUTLAYS	3,976,673.00	242,518.38	5.77
	INTERFUND CHARGES	125,740.00	73,348.31	58.33
	OTHER COSTS	60,000.00	0.00	0.00
	TOTAL EXPENDITURES	9,312,770.00	2,808,960.09	28.81
Fund 505 - WATER AND SEWER ENTERPRISE FUND:				
	TOTAL REVENUES	9,312,770.00	5,842,286.00	62.73
	TOTAL EXPENDITURES	9,312,770.00	2,808,960.09	28.81
	NET OF REVENUES & EXPENDITURES	0.00	3,033,325.91	693.10

GL NUMBER	DESCRIPTION	2023-24 ORIGINAL BUDGET	YTD BALANCE 04/30/2024 NORMAL (ABNORMAL)	% BDGT USED
Fund 540 - SOLID WASTE ENTERPRISE FUND				
	CHARGES FOR SERVICES	300.00	150.00	50.00
	INVESTMENT INCOME	10,000.00	12,763.06	127.63
	MISCELLANEOUS REVENUE	0.00	1,668.40	100.00
	OTHER CHARGES FOR SERVICES	7,000.00	4,788.65	68.41
	REFUSE COLLECTION CHARGES	1,067,401.00	635,396.10	59.53
	APPROPRIATED NET ASSETS	22,005.00	0.00	0.00
	TOTAL REVENUES	1,106,706.00	654,766.21	59.16
PERSONAL SERVICES AND EMPLOYEE BENEFITS				
	PURCHASES/CONTRACTED SERVICES	551,986.00	265,592.58	48.12
	SUPPLIES	291,150.00	177,582.45	60.99
	CAPITAL OUTLAYS	160,700.00	60,972.34	37.94
	INTERFUND CHARGES	0.00	49,775.00	100.00
	OTHER COSTS	62,870.00	36,674.19	58.33
	DEBT SERVICE	40,000.00	0.00	0.00
	TOTAL EXPENDITURES	1,106,706.00	590,606.56	53.37
Fund 540 - SOLID WASTE ENTERPRISE FUND:				
	TOTAL REVENUES	1,106,706.00	654,766.21	59.16
	TOTAL EXPENDITURES	1,106,706.00	590,606.56	53.37
	NET OF REVENUES & EXPENDITURES	0.00	64,159.65	100.00

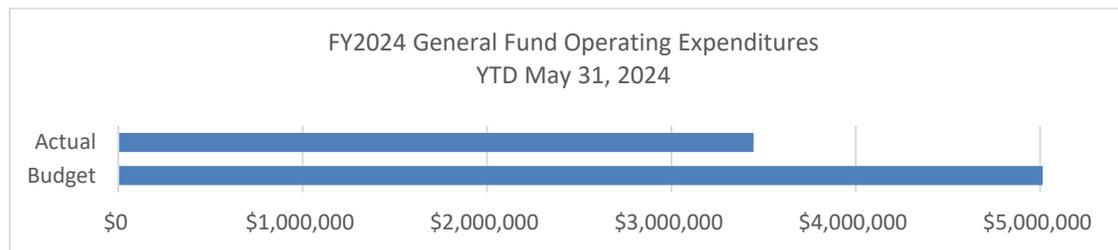
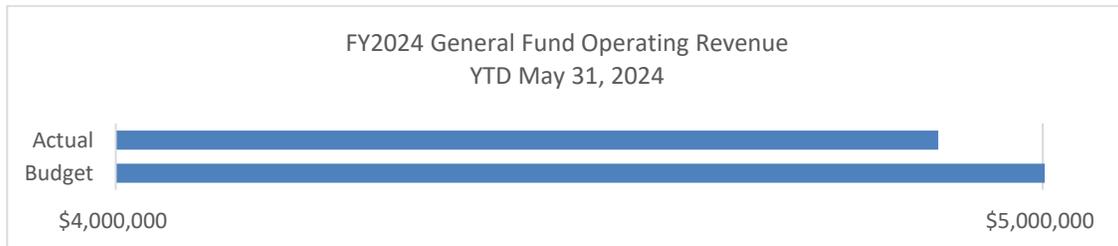
GL NUMBER	DESCRIPTION	2023-24 ORIGINAL BUDGET	YTD BALANCE 04/30/2024 NORMAL (ABNORMAL)	% BDGT USED
Fund 560 - STORMWATER ENTERPRISE FUND				
	INVESTMENT INCOME	1,500.00	9,670.60	644.71
	OTHER CHARGES FOR SERVICES	1,000.00	1,003.85	100.39
	TRANSFERS IN FROM OTHER FUNDS	1,165,544.00	679,900.69	58.33
	STORMWATER UTILITY CHARGES	354,150.00	205,845.11	58.12
	TOTAL REVENUES	1,522,194.00	896,420.25	58.89
	PERSONAL SERVICES AND EMPLOYEE BENEFITS	81,402.00	45,617.67	56.04
	PURCHASES/CONTRACTED SERVICES	79,000.00	2,359.37	2.99
	SUPPLIES	33,500.00	0.00	0.00
	CAPITAL OUTLAYS	819,913.00	131,424.51	13.42
	INTERFUND CHARGES	508,379.00	296,554.44	58.33
	TOTAL EXPENDITURES	1,522,194.00	475,955.99	28.30
Fund 560 - STORMWATER ENTERPRISE FUND:				
	TOTAL REVENUES	1,522,194.00	896,420.25	58.89
	TOTAL EXPENDITURES	1,522,194.00	475,955.99	28.30
	NET OF REVENUES & EXPENDITURES	0.00	420,464.26	263.24
	TOTAL REVENUES - ALL FUNDS	18,648,620.00	12,569,001.04	67.40
	TOTAL EXPENDITURES - ALL FUNDS	18,648,620.00	7,522,943.76	38.95
	NET OF REVENUES & EXPENDITURES	0.00	5,046,057.28	756.61



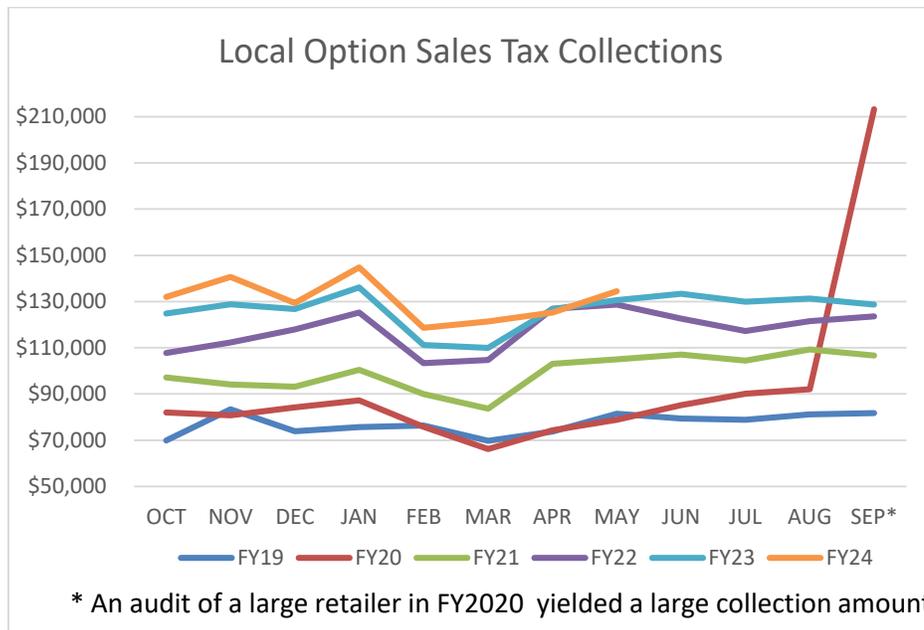
CITY OF DAHLONEGA MONTHLY FINANCIAL REPORTS

For the Eight Months Ended May 31, 2024

GENERAL FUND



- The annual property tax bills were levied and mailed by the Tax Commissioner on October 1st with a December 1st due date. To date, 97.81% of the 2023 taxes budgeted have been collected.
- Sales tax collections remain strong and reflected collections 5.18% greater than FY23. The change in the State law related to internet sales taxation has continued to positively impact our collections.



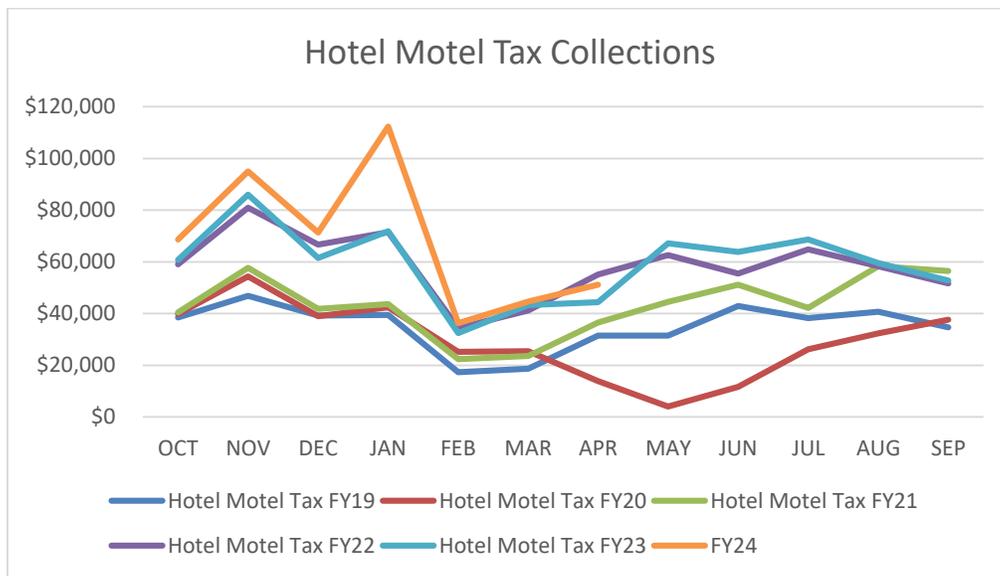
- The annual revenue for Insurance Premium Tax is \$667,217 this year, which is 22.37% greater than last fiscal year. This amount is based on a pro-rata population formula.
- Alcoholic Beverage Tax and License revenue collected year-to-date is slightly more than the prior year.
- Permit revenue collected year-to-date is greater than last year's collections due to a change in the fee schedule.
- Departments expenditures are in line with budget expectations.

DOWNTOWN DEVELOPMENT AUTHORITY

- Operational results are on track with the budget.

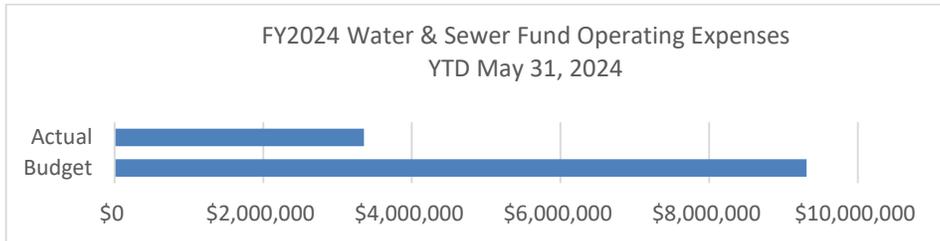
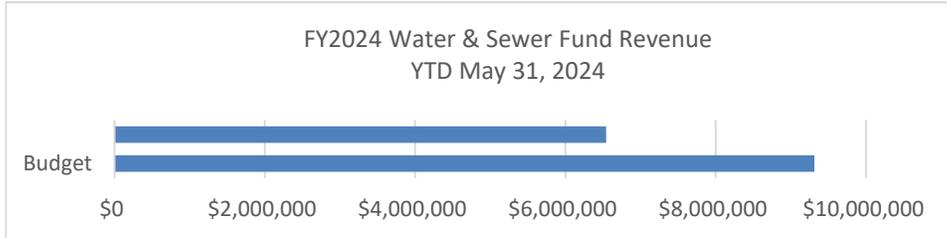
HOTEL/MOTEL TAX FUND

- Tax revenue collections experienced a sharp decline in April 2020 with the onset of the Pandemic. Beginning in September 2020, collections have remained higher than in previous years. FY24 is 13.84% more than FY23. There are two factors for the increase above pre-pandemic levels. One is the change to the law regarding collection by third-party online booking agencies, the other is the new hotel.



WATER AND SEWER FUND

- Water and sewer sales are trending along with budget projections. Revenue from water sales and sewer charges is 3.58% greater than FY23.
- All department expenses are in line with the budget.



SOLID WASTE FUND

- Refuse Collection Charges are Revenues are 2.16% greater than the prior year.
- Expenses meet budget expectations.



STORMWATER ENTERPRISE FUND

- Transfers In and Indirect Charges reflect an eight-month allocation.
- Stormwater utility charges were first billed in January 2021 and are meeting budget expectations.
- Expenses are related to the startup of the new utility, projects, and allocated staff pay and benefits.



(Prepared for Council and Management by Finance Department July 2, 2024)

GL NUMBER	DESCRIPTION	2023-24 ORIGINAL BUDGET	YTD BALANCE 05/31/2024 NORMAL (ABNORMAL)	% BDGT USED
Fund 100 - GENERAL FUND				
	GENERAL PROPERTY TAXES	1,878,289.00	1,770,047.10	94.24
	GENERAL SALES AND USE TAXES	1,430,000.00	914,566.65	63.96
	SELECTIVE SALES AND USES TAXES	224,600.00	147,902.70	65.85
	ALCOHOLIC BEVERAGES LICENSES	178,000.00	148,600.00	83.48
	BUSINESS TAXES	705,247.00	825,614.54	117.07
	PENALTIES AND INTEREST	1,200.00	2,604.06	217.01
	PERMITS AND FEES	73,000.00	229,222.39	314.00
	INTERGOVERNMENTAL REVENUE	15,539.00	23,462.51	150.99
	CHARGES FOR SERVICES	730,133.00	495,753.99	67.90
	FINES AND FORFEITURES	199,302.00	125,725.13	63.08
	INVESTMENT INCOME	90,000.00	83,560.12	92.84
	MISCELLANEOUS REVENUE	3,000.00	4,316.79	143.89
	OTHER FINANCIAL SOURCES	35,000.00	33,075.00	94.50
	OTHER CHARGES FOR SERVICES	15,500.00	14,445.31	93.20
	TRANSFERS IN FROM OTHER FUNDS	105,875.00	68,633.36	64.82
	TOTAL REVENUES	5,684,685.00	4,887,529.65	85.98
	LEGISLATIVE	264,522.00	253,555.27	92.87
	EXECUTIVE	289,711.00	149,342.98	51.55
	ELECTIONS	12,600.00	21,844.54	173.37
	GENERAL ADMINISTRATION	1,136,427.00	631,329.29	55.35
	MUNICIPAL COURT	302,668.00	161,836.78	53.47
	POLICE DEPARTMENT	938,482.00	473,865.69	50.01
	PUBLIC WORKS ADMINISTRATION	260,494.00	119,497.18	45.87
	STREETS	1,350,170.00	844,346.92	60.40
	MAINTENANCE AND SHOP	127,348.00	57,025.79	44.78
	CEMETERY	112,054.00	80,135.48	71.52
	PARKS	69,500.00	36,217.36	52.11
	COMMUNITY DEVELOPMENT	282,914.00	310,160.89	109.63
	NON-DEPARTMENTAL	76,536.00	0.00	0.00
	TRANSFERS OUT TO OTHER FUNDS	461,259.00	307,506.00	66.67
	TOTAL EXPENDITURES	5,684,685.00	3,446,664.17	59.90
Fund 100 - GENERAL FUND:				
	TOTAL REVENUES	5,684,685.00	4,887,529.65	85.98
	TOTAL EXPENDITURES	5,684,685.00	3,446,664.17	59.90
	NET OF REVENUES & EXPENDITURES	0.00	1,440,865.48	2,071.53

GL NUMBER	DESCRIPTION	2023-24 ORIGINAL BUDGET	YTD BALANCE 05/31/2024 NORMAL (ABNORMAL)	% BDGT USED
Fund 230 - DOWNTOWN DEVELOPMENT AUTHORITY				
	CHARGES FOR SERVICES	300.00	942.06	314.02
	INVESTMENT INCOME	6,000.00	6,983.27	116.39
	CONTRIBUTIONS AND DONATIONS	100.00	500.00	500.00
	MISCELLANEOUS REVENUE	1,500.00	11,384.00	758.93
	TRANSFERS IN FROM OTHER FUNDS	184,875.00	123,250.00	66.67
	APPROPRIATED FUND BALANCE	128,890.00	0.00	0.00
	TOTAL REVENUES	321,665.00	143,059.33	44.47
	DDA ADMINISTRATION	155,893.00	91,400.96	58.63
	TOURISM	60,032.00	16,800.07	27.99
	DOWNTOWN DEVELOPMENT	105,740.00	113,636.83	107.47
	TOTAL EXPENDITURES	321,665.00	221,837.86	68.97
Fund 230 - DOWNTOWN DEVELOPMENT AUTHORITY:				
	TOTAL REVENUES	321,665.00	143,059.33	44.47
	TOTAL EXPENDITURES	321,665.00	221,837.86	68.97
	NET OF REVENUES & EXPENDITURES	0.00	(78,778.53)	100.00

GL NUMBER	DESCRIPTION	2023-24 ORIGINAL BUDGET	YTD BALANCE 05/31/2024 NORMAL (ABNORMAL)	% BDGT USED
Fund 275 - HOTEL/MOTEL TAX FUND				
	HOTEL/MOTEL TAXES	700,000.00	532,146.48	76.02
	PENALTIES AND INTEREST	0.00	8,069.76	100.00
	INVESTMENT INCOME	600.00	1,743.73	290.62
	TOTAL REVENUES	<u>700,600.00</u>	<u>541,959.97</u>	<u>77.36</u>
	PURCHASES/CONTRACTED SERVICES	297,063.00	219,260.60	73.81
	TRANSFERS OUT TO OTHER FUNDS	403,537.00	266,675.36	66.08
	TOTAL EXPENDITURES	<u>700,600.00</u>	<u>485,935.96</u>	<u>69.36</u>
Fund 275 - HOTEL/MOTEL TAX FUND:				
	TOTAL REVENUES	700,600.00	541,959.97	77.36
	TOTAL EXPENDITURES	<u>700,600.00</u>	<u>485,935.96</u>	<u>69.36</u>
	NET OF REVENUES & EXPENDITURES	0.00	56,024.01	100.00

GL NUMBER	DESCRIPTION	2023-24 ORIGINAL BUDGET	YTD BALANCE 05/31/2024 NORMAL (ABNORMAL)	% BDGT USED
Fund 505 - WATER AND SEWER ENTERPRISE FUND				
	INTERGOVERNMENTAL REVENUE	0.00	11,855.36	100.00
	FINES AND FORFEITURES	0.00	753.00	100.00
	INVESTMENT INCOME	160,000.00	188,526.20	117.83
	MISCELLANEOUS REVENUE	3,000.00	15,402.67	513.42
	WATER CHARGES	3,173,461.00	2,131,493.99	67.17
	TAP FEES - WATER	175,000.00	757,148.00	432.66
	SEWER CHARGES	2,339,413.00	1,746,035.27	74.64
	TAP FEES - SEWER	175,000.00	673,185.00	384.68
	OTHER CHARGES FOR SERVICES	70,300.00	59,959.43	85.29
	TRANSFERS IN FROM OTHER FUNDS	1,438,032.00	958,688.00	66.67
	APPROPRIATED NET ASSETS	1,778,564.00	0.00	0.00
	TOTAL REVENUES	9,312,770.00	6,543,046.92	70.26
	SEWER LIFT STATIONS	278,654.00	138,280.06	49.62
	SEWER TREATMENT PLANT	918,621.00	517,671.01	56.06
	DISTRIBUTION AND COLLECTION	1,202,602.00	990,162.72	71.66
	WATER SUPPLY	322,504.00	122,597.11	38.01
	WATER TREATMENT PLANT	2,427,976.00	1,159,303.81	47.29
	CAPITAL OUTLAYS	3,976,673.00	342,868.38	8.15
	INTERFUND CHARGES	125,740.00	83,826.64	66.67
	OTHER COSTS	60,000.00	0.00	0.00
	TOTAL EXPENDITURES	9,312,770.00	3,354,709.73	34.41
Fund 505 - WATER AND SEWER ENTERPRISE FUND:				
	TOTAL REVENUES	9,312,770.00	6,543,046.92	70.26
	TOTAL EXPENDITURES	9,312,770.00	3,354,709.73	34.41
	NET OF REVENUES & EXPENDITURES	0.00	3,188,337.19	728.52

GL NUMBER	DESCRIPTION	2023-24 ORIGINAL BUDGET	YTD BALANCE 05/31/2024 NORMAL (ABNORMAL)	% BDGT USED
Fund 540 - SOLID WASTE ENTERPRISE FUND				
	CHARGES FOR SERVICES	300.00	200.00	66.67
	INVESTMENT INCOME	10,000.00	12,763.06	127.63
	MISCELLANEOUS REVENUE	0.00	1,878.40	100.00
	OTHER CHARGES FOR SERVICES	7,000.00	5,385.11	76.93
	REFUSE COLLECTION CHARGES	1,067,401.00	726,478.70	68.06
	APPROPRIATED NET ASSETS	22,005.00	0.00	0.00
	TOTAL REVENUES	1,106,706.00	746,705.27	67.47
PERSONAL SERVICES AND EMPLOYEE BENEFITS				
	PURCHASES/CONTRACTED SERVICES	551,986.00	299,754.90	54.30
	SUPPLIES	291,150.00	198,540.34	68.19
	CAPITAL OUTLAYS	160,700.00	72,058.67	44.84
	INTERFUND CHARGES	0.00	49,775.00	100.00
	OTHER COSTS	62,870.00	41,913.36	66.67
	DEBT SERVICE	40,000.00	0.00	0.00
	TOTAL EXPENDITURES	1,106,706.00	662,052.27	59.82
Fund 540 - SOLID WASTE ENTERPRISE FUND:				
	TOTAL REVENUES	1,106,706.00	746,705.27	67.47
	TOTAL EXPENDITURES	1,106,706.00	662,052.27	59.82
	NET OF REVENUES & EXPENDITURES	0.00	84,653.00	100.00

GL NUMBER	DESCRIPTION	2023-24 ORIGINAL BUDGET	YTD BALANCE 05/31/2024 NORMAL (ABNORMAL)	% BDGT USED
Fund 560 - STORMWATER ENTERPRISE FUND				
	INVESTMENT INCOME	1,500.00	9,670.60	644.71
	OTHER CHARGES FOR SERVICES	1,000.00	1,121.86	112.19
	TRANSFERS IN FROM OTHER FUNDS	1,165,544.00	777,029.36	66.67
	STORMWATER UTILITY CHARGES	354,150.00	235,385.83	66.47
	TOTAL REVENUES	1,522,194.00	1,023,207.65	67.22
	PERSONAL SERVICES AND EMPLOYEE BENEFITS	81,402.00	51,626.99	63.42
	PURCHASES/CONTRACTED SERVICES	79,000.00	2,509.37	3.18
	SUPPLIES	33,500.00	0.00	0.00
	CAPITAL OUTLAYS	819,913.00	132,299.51	13.50
	INTERFUND CHARGES	508,379.00	338,919.36	66.67
	TOTAL EXPENDITURES	1,522,194.00	525,355.23	31.24
Fund 560 - STORMWATER ENTERPRISE FUND:				
	TOTAL REVENUES	1,522,194.00	1,023,207.65	67.22
	TOTAL EXPENDITURES	1,522,194.00	525,355.23	31.24
	NET OF REVENUES & EXPENDITURES	0.00	497,852.42	311.69
	TOTAL REVENUES - ALL FUNDS	18,648,620.00	13,885,508.79	74.46
	TOTAL EXPENDITURES - ALL FUNDS	18,648,620.00	8,696,555.22	45.02
	NET OF REVENUES & EXPENDITURES	0.00	5,188,953.57	778.04



Ordinance 2024-05 Amending HPC Regulations

DATE: 7/8/2024
TITLE: Ordinance 2024-05 Amending HPC Regulations
PRESENTED BY: Doug Parks
PRIORITY: Strategic Priority - Communication

AGENDA ITEM DESCRIPTION

Not all matters within the jurisdiction of the Historic Preservation Commission require public hearings. An administrative procedure for the more mundane matters is necessary and that is accomplished by the changes set forth in the amendments presented by this ordinance.

HISTORY/PAST ACTION

History has indicated that it is needless to put an applicant through a full blown certificate of appropriateness process if the change is simply a minor item. This administrative change can assist in moving routine wall signs through the permitting process as well.

FINANCIAL IMPACT

None.

RECOMMENDATION

Recommend approval.

SUGGESTED MOTIONS

Favorable action regarding Ordinance 2024-05 is recommended to occur at the July council meeting.

ATTACHMENTS

Attached is a copy of Ordinance 2024-05 and a memo discussing the information.

2024-05 Muni Meeting Memo for July 8 Council Meeting – HPC Changes

ORDINANCE 2024-05

**AN ORDINANCE TO AMEND THE CODE OF THE CITY OF DAHLONEGA BY
ADOPTION OF AN AMENDED HISTORIC PRESERVATION ORDINANCE**

WHEREAS, the City Council finds that some of the requests for a Certificate of Appropriateness do not require a hearing before the Historic Preservation Commission and should be reviewed administratively; and

WHEREAS, administrative review of these requests will lead to time and cost efficiencies;

NOW, THEREFORE, be it ordained, and it is so ordained by the authority of the City Council of Dahlonega, that Chapter 109, Article II, shall be amended by adding Section 109-22.1 and Section 109-22.2, which shall read as follows:

Sec. 109-22.1 Request for Administrative Issuance of a Certificate of Appropriateness

(a) *Procedure for Administrative Issuance.* The applicant may request an application for administrative issuance of a Certificate of Appropriateness. Once the Zoning Administrative Officer or a designee has determined the application is complete, a review of the application will be made to determine whether the request meets the requirements for Administrative Issuance of a Certificate of Appropriateness, and the application will then be approved or denied. A decision will be made within 10 working days of receiving a complete application. The basis for denial of administrative issuance will be one or more of the following objections: (1) the request does not meet all the applicable requirements of these regulations for administrative issuance; (2) the application is incompatible with an originally approved Certificate of Appropriateness; and/or (3) the request is inconsistent with the applicable set of design guidelines.

(b) *Procedure upon denial of Administrative Issuance.* If the Zoning Administrative Officer denies the request for administrative issuance, the applicant will be notified of the specific provisions that have not been met and offer the applicant the opportunity to make changes to the application. If no changes are made, the application will then follow the standard procedures for issuance of a Certificate of Appropriateness set forth in these regulations.

Sec. 109-22.2 Requirements for Administrative Issuance of a Certificate of Appropriateness

(a) *Administrative issuance is available for certain types of changes.* The following changes are subject to review for administrative issuance: A. Windows (including storm shutters); B. Roofs; C. Residential accessibility structures; D. Storage sheds/outbuildings; E. Doors (including storm shutters); F. Drainage; G. Utility meters: electric, gas, cables; H. Exhaust/supply fans/plumbing vents; I. Fences/gates/screening walls; J. HVAC; K. Exterior lighting; L. Shutters; M. Siding and trim; N. Railings; O. Awnings; P. Skylights; Q. Wall Signs; and R. Other similar changes as determined by the Zoning Administrative Officer with the consent of the chair of the Historic Preservation Commission.

(b) *Public hearing not required for administrative issuance.* A public hearing is not required for administrative issuance of a Certificate of Appropriateness; therefore, no formal notice of the submittal is published, mailed or posted.

Except as modified herein, The Code of the City of Dahlonega, Georgia, is hereby reaffirmed and restated. The codifier is hereby granted editorial license to include this amendment in future supplements of said Code by appropriate section, division, article or chapter. The City Attorney is directed and authorized to direct the codifier to make necessary minor, non-substantive corrections to the provisions of this Code, including but not limited to, the misspelling of words, typographical errors, duplicate pages, incorrect references to state or federal laws, statutes, this Code, or other codes or similar legal or technical sources, and other similar amendments, without necessity of passage of a corrective ordinance or other action of the Mayor and Council. The City Clerk shall, upon the written advice or recommendation of the city attorney and without the necessity of further council action, alter, amend or supplement any non-codified ordinance, resolution or other record filed in his or her office as necessary to effect similar non-substantive changes or revisions and ensure that such public records are correct, complete and accurate.

BE IT ORDAINED by the City Council of Dahlonega, and it is ordained by authority of the same, that if any portion of this Ordinance is for any reason found to be invalid or unconstitutional by the final decision of any tribunal of competent jurisdiction, it is the intention of the City Council of Dahlonega that the remainder of this Ordinance shall be in full force and effect.

So ordained and effective this ____ day of _____ 2024.

JoAnne Taylor, Mayor

Attest: Sarah Waters, Assistant City Clerk



City Council Agenda Memo

DATE: 7/8/2024
TITLE: Written Decision Regarding 27 on Park
PRESENTED BY: Doug Parks, City Attorney
PRIORITY: Strategic Priority - Communication

AGENDA ITEM DESCRIPTION

Written decision by the Council regarding an appeal by 27 on Park under the provisions of the sign regulations.

HISTORY/PAST ACTION

A sign application for 27 on Park was denied. An appeal from that denial was then filed. The Council held a hearing regarding the appeal in which it considered the evidence and arguments of the applicant. Pursuant to the Code the Council must now enter a decision in writing.

FINANCIAL IMPACT

None.

RECOMMENDATION

Approval of the written decision.

SUGGESTED MOTIONS

Motion to approve the written decision.

ATTACHMENTS

Proposed decision of the Council regarding the appeal of the sign permit for 27 on Park.

**The City Council of Dahlonega
Decision in Pending Case**

In re: Appeal of Sign Permit Denial by 27 on Park, LLC

This matter having been heard by the City Council on June 17, 2024, the Council hereby enters its written decision. The decision is based upon the evidence and argument presented at the hearing together with the following:

- (1) The applicant, 27 on Park, LLC, filed a sign permit application dated April 4, 2024.
- (2) A denial was issued on April 25, 2024 based upon failure to comply with the standards of Chapter 123 of the Code of Ordinances of the City of Dahlonega, I.E., Section 123-7(1)a.1.
- (3) The above cited provision of the Code of Ordinances requires that a sign of the type requested may not exceed a height of five feet at its highest point.
- (4) On May 16, 2024, the applicant appealed from the decision of denial of its sign permit.
- (5) The entirety of the record before the Council.

Issue Presented:

The question before the Council is whether the Zoning Administrator/City Manager made an error in the decision to deny the sign permit.

Findings and Decision:

The sign presented by way of the application is a freestanding monument sign supported by a base structure. The sign fails to comply with the City's regulation for overall height as the Council finds the height of the sign to be in excess of five feet. Both the application and the sign as actually installed reflect a height of ninety-eight inches tall which is greater than the allowed height of five feet (sixty inches).

The evidence before the Council indicated that neither the applicant nor the sign company employed by the applicant applied for a sign permit or sought direction of the city staff regarding the sign height prior to actual installation of the sign. Hence the dilemma faced by the applicant is one of its own making.

After consideration of the entirety of the record, all evidence and the arguments, the Council finds that the applicant failed to meet its burden of proof to demonstrate that the decision by the Zoning Administrator/City Manager was in error.

Although this appeal is from the denial of a sign permit, the Council has fully considered the evidence and argument offered by the applicant regarding whether a variance should properly issue based upon the applicant's arguments and evidence at the hearing. It should be noted that the Council acting as the Board of Zoning Appeals is limited to no greater than a 25% increase in height of a sign. The Council acting both as the Council and the Board of Zoning Appeals hereby denies the variance requested as the request exceeds the available cap.

The Council deems that a fine of one thousand dollars should be assessed against the applicant for the unlawful erection of a sign without having first filed an application and without obtaining the necessary sign permit. The City staff is directed to take whatever steps are necessary in this regard.

However, since this project would appear to have qualified for Master Sign Plan status under Section 123-11 of the Code of Ordinances, which allows for much greater sign heights, the applicant's sign permit is hereby granted for the monument sign previously denied.

This ___ day of _____, 2024.

For the Council:

Mayor, City of Dahlonega

Fund: 100 GENERAL FUND

Calculations as of 09/30/2024

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2023-24 ACTIVITY THRU 09/30/24	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 FINANCE BUDGET	2024-25 CITY MANAGER BUDGET	2024-25 FINANCE % CHANGE
ESTIMATED REVENUES						
Dept 0000 - NON DEPARTMENTAL						
GENERAL PROPERTY TAXES						
100.0000.31.1100	PROPERTY TAX - REAL & PERSONAL	1,126,259	1,147,869	1,147,869	1,147,869	
100.0000.31.1200	PROPERTY TAX - PRIOR YEAR	16,259	6,000	10,000	10,000	66.67
100.0000.31.1310	PROPERTY TAX - MOTOR VEHICLE	2,940	4,000	3,800	3,800	(5.00)
100.0000.31.1315	MOTOR VEHICLE TAVT	72,095	121,000	80,000	80,000	(33.88)
100.0000.31.1316	ALTERNATIVE AD VALOREM TAX (AAVT)	1,076	1,297	1,200	1,200	(7.48)
100.0000.31.1320	PROPERTY TAX - MOBILE HOME	207	100	200	200	100.00
100.0000.31.1600	REAL ESTATE TRANSFER TAXES (INTAN	31,606	40,000	25,000	25,000	(37.50)
100.0000.31.1710	FRANCHISE TAXES - ELECTRIC	491,377	470,023	490,000	490,000	4.25
100.0000.31.1730	FRANCHISE TAXES - GAS	72,116	67,000	53,000	53,000	(20.90)
100.0000.31.1750	FRANCHISE TAXES - CABLE TV	7,586		7,500	7,500	
100.0000.31.1760	FRANCHISE TAXES - TELEPHONE	7,647	21,000	7,500	7,500	(64.29)
GENERAL PROPERTY TAXES		1,829,168	1,878,289	1,826,069	1,826,069	(2.78)
GENERAL SALES AND USE TAXES						
100.0000.31.3100	LOST (LOCAL OPTION SALES TAXES)	1,046,879	1,430,000	1,482,000	1,482,000	3.64
GENERAL SALES AND USE TAXES		1,046,879	1,430,000	1,482,000	1,482,000	3.64
SELECTIVE SALES AND USES TAXES						
100.0000.31.4200	ALCOHOLIC BEVERAGE EXCISE TAXES	162,916	215,000	150,000	150,000	(30.23)
100.0000.31.4500	ENERGY EXCISE TAXES	8,237	9,600	8,000	8,000	(16.67)
SELECTIVE SALES AND USES TAXES		171,153	224,600	158,000	158,000	(29.65)
ALCOHOLIC BEVERAGES LICENSES						
100.0000.32.1110	ALCOHOLIC BEV LICENSES - BEER	46,175	45,000	45,000	45,000	
100.0000.32.1120	ALCOHOLIC BEV LICENSES - WINE	50,125	46,000	50,000	50,000	8.70
100.0000.32.1130	ALCOHOLIC BEV LICENSES - LIQUOR	49,800	45,000	50,000	50,000	11.11
100.0000.32.1140	ALCOHOLIC BEV LICENSES - SERVERS	4,850	42,000	6,000	6,000	(85.71)
ALCOHOLIC BEVERAGES LICENSES		150,950	178,000	151,000	151,000	(15.17)
BUSINESS TAXES						
100.0000.31.6100	BUSINESS AND OCCUPATION TAXES	114,372	110,000	110,000	110,000	
100.0000.31.6200	INSURANCE PREMIUM TAXES	667,217	545,247	650,000	650,000	19.21
100.0000.31.6300	FINANCIAL INSTITUTIONS TAXES	45,454	50,000	45,000	45,000	(10.00)
BUSINESS TAXES		827,043	705,247	805,000	805,000	14.14
PENALTIES AND INTEREST						
100.0000.31.9100	PENALTIES & INTEREST - PROPERTY TA	2,872	1,200	2,500	2,500	108.33
PENALTIES AND INTEREST		2,872	1,200	2,500	2,500	108.33
PERMITS AND FEES						
100.0000.32.2200	PERMITS - BUILDINGS AND SIGNS	262,424	66,000	150,000	150,000	127.27
100.0000.32.2210	PERMITS - ZONING AND LAND USE	1,290	1,500	1,000	1,000	(33.33)
100.0000.32.2900	PERMITS - OTHER	6,175	5,000	3,500	3,500	(30.00)
100.0000.32.3300	ST VACATION RENTAL FEES	400	500	200	200	(60.00)
PERMITS AND FEES		270,289	73,000	154,700	154,700	111.92
INTERGOVERNMENTAL REVENUE						
100.0000.33.3000	PAYMENT IN LIEU OF TAXES - FEDERAL	15,539	15,539	13,985	13,985	(10.00)
100.0000.33.9100	GRANT REVENUES	11,032		10,000	10,000	
INTERGOVERNMENTAL REVENUE		26,571	15,539	23,985	23,985	54.35
CHARGES FOR SERVICES						
100.0000.34.1700	INDIRECT COST ALLOCATIONS	568,736	682,483			
100.0000.34.1910	ELECTION QUALIFYING FEE	329	650			
100.0000.34.5410	PARKING CHARGES	14,604	12,000	10,000	10,000	(16.67)

		Calculations as of 09/30/2024						
GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2023-24 ACTIVITY THRU 09/30/24	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 FINANCE BUDGET	2024-25 CITY MANAGER BUDGET	2024-25 FINANCE % CHANGE		
ESTIMATED REVENUES								
Dept 0000 - NON DEPARTMENTAL								
CHARGES FOR SERVICES								
100.0000.34.7910	PARK USE FEES	4,375	6,000	3,000	3,000	3,000	(50.00)	
100.0000.34.9100	CEMETERY FEES	22,000	24,000	20,000	20,000	20,000	(16.67)	
100.0000.34.9300	RETURNED CHECK FEES	60	60	60	60	60		
100.0000.34.9400	ADMINISTRATIVE FEES	6,400	5,000	6,000	6,000	6,000	20.00	
CHARGES FOR SERVICES		616,504	730,133	39,060	39,060	39,060	(94.65)	
FINES AND FORFEITURES								
100.0000.35.1170	FINES - MUNICIPAL COURT	133,246	197,702	180,000	180,000	180,000	(8.95)	
100.0000.35.1900	FINES - TECHNOLOGY FEE	1,242	1,600	1,600	1,600	1,600		
FINES AND FORFEITURES		134,488	199,302	181,600	181,600	181,600	(8.88)	
INVESTMENT INCOME								
100.0000.36.1000	INTEREST REVENUES	101,255	90,000	75,000	7,500	7,500	(91.67)	
INVESTMENT INCOME		101,255	90,000	75,000	7,500	7,500	(91.67)	
MISCELLANEOUS REVENUE								
100.0000.38.9000	MISCELLANEOUS REVENUES	4,555	3,000	3,000	3,000	3,000		
MISCELLANEOUS REVENUE		4,555	3,000	3,000	3,000	3,000		
OTHER FINANCIAL SOURCES								
100.0000.39.2100	PROCEEDS FROM SALE OF ASSETS	26,250	20,000	10,000	10,000	10,000	(50.00)	
100.0000.39.2210	PROPERTY SALES - CEMETERY LOT	8,075	15,000	10,000	10,000	10,000	(33.33)	
OTHER FINANCIAL SOURCES		34,325	35,000	20,000	20,000	20,000	(42.86)	
OTHER CHARGES FOR SERVICES								
100.0000.34.6990	OTHER FEES	14,445	15,500	10,000	10,000	10,000	(35.48)	
OTHER CHARGES FOR SERVICES		14,445	15,500	10,000	10,000	10,000	(35.48)	
TRANSFERS IN FROM OTHER FUNDS								
100.0000.39.1275	TRANSFERS IN - HOTEL/MOTEL TAX	85,792	105,875	116,300	116,300	116,300	9.85	
TRANSFERS IN FROM OTHER FUNDS		85,792	105,875	116,300	116,300	116,300	9.85	
Totals for dept 0000 - NON DEPARTMENTAL		5,316,289	5,684,685	5,048,214	4,980,714	4,980,714	(12.38)	
* NOTES TO BUDGET: DEPARTMENT 0000 NON DEPARTMENTAL								
31.3100	LOST (LOCAL OPTION SALES TAXES)							
	FOOTNOTE AMOUNTS: LOST REV BASED ON PROJECTIONS			1,482,000	1,482,000	1,482,000		
34.1910	ELECTION QUALIFYING FEE							
	ELECTION 2023-2024							
	DEPT '0000' TOTAL			1,482,000	1,482,000	1,482,000		
Dept 1300 - EXECUTIVE								
MISCELLANEOUS REVENUE								
100.1300.38.3000	REIMBURSEMENT FOR DAMAGED PROP	4,122						
MISCELLANEOUS REVENUE		4,122						
Totals for dept 1300 - EXECUTIVE		4,122						
TOTAL ESTIMATED REVENUES		5,320,411	5,684,685	5,048,214	4,980,714	4,980,714		

		Calculations as of 09/30/2024						
GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2023-24 ACTIVITY THRU 09/30/24	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 FINANCE BUDGET	2024-25 CITY MANAGER BUDGET	2024-25 FINANCE % CHANGE		
APPROPRIATIONS								
Dept 0000 - NON DEPARTMENTAL								
NON-DEPARTMENTAL								
57-9XXX	CONTINGENCIES							(100.00)
	NON-DEPARTMENTAL							(100.00)
TRANSFERS OUT TO OTHER FUNDS								
61-1XXX	INTERFUND TRANSFERS OUT							
	TRANSFERS OUT TO OTHER FUNDS	384,382	461,259		461,259			
		384,382	461,259		461,259			
	Totals for dept 0000 - NON DEPARTMENTAL	384,382	537,795		461,259			(14.23)
Dept 1100 - LEGISLATIVE								
LEGISLATIVE								
51-1XXX	PERSONAL SERVICES - SALARIES AND \	88,677	112,140		115,510			3.01
51-2XXX	PERSONAL SERVICES - EMPLOYEE BEN	19,882	29,594		25,621			(13.43)
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	116,398	56,038		100,000			78.45
52-2XXX	PURCHASED - PROPERTY SERVICES	119	600		600			
52-3XXX	OTHER PURCHASED SERVICES	46,291	60,800		67,350			10.77
53-1XXX	SUPPLIES	3,027	2,900		3,000			3.45
UNK EXP	UNK EXP	6,288	2,450		2,500			2.04
54-9XXX	CAPITAL OUTLAYS	800						
	LEGISLATIVE	281,482	264,522		314,581			18.92
	Totals for dept 1100 - LEGISLATIVE	281,482	264,522		314,581			18.92
* NOTES TO BUDGET: DEPARTMENT 1100 LEGISLATIVE								
51.1100	PERSONAL SERVICES - SALARIES AND WAGES							
	CITY CLERK							
	ASSISTANT CITY CLERK							
	MAYOR							
	COUNCILMEMBERS							
52.1000	PURCHASED - PROFESSIONAL SERVICES							
	RECORD RETENTION SOFTWARE							
Dept 1300 - EXECUTIVE								
EXECUTIVE								
51-1XXX	PERSONAL SERVICES - SALARIES AND \	131,410	212,638		183,109			(13.89)
51-2XXX	PERSONAL SERVICES - EMPLOYEE BEN	20,678	35,227		32,315			(8.27)
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	207	10,000		10,000			
52-2XXX	PURCHASED - PROPERTY SERVICES	8,097	996		500			(49.80)
52-3XXX	OTHER PURCHASED SERVICES	15,030	27,850		27,850			
53-1XXX	SUPPLIES	1,675	1,500		600			(60.00)
UNK_EXP	UNK_EXP		1,500		1,500			
	EXECUTIVE	177,097	289,711		255,874			(11.68)
	Totals for dept 1300 - EXECUTIVE	177,097	289,711		255,874			(11.68)
Dept 1400 - ELECTIONS								
ELECTIONS								
52-1XXX	PURCHASED - PROFESSIONAL SERVICE		11,000	11,000	11,000	11,000		
52-3XXX	OTHER PURCHASED SERVICES		1,600		1,600			
53-1XXX	SUPPLIES	24						
57-1XXX	INTERGOVERNMENTAL	21,821						

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	Calculations as of 09/30/2024					
	2023-24 ACTIVITY THRU 09/30/24	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 FINANCE BUDGET	2024-25 CITY MANAGER BUDGET	2024-25 FINANCE % CHANGE
APPROPRIATIONS Dept 1400 - ELECTIONS ELECTIONS ELECTIONS	21,845	12,600	11,000	12,600	11,000	
Totals for dept 1400 - ELECTIONS	21,845	12,600	11,000	12,600	11,000	

* NOTES TO BUDGET: DEPARTMENT 1400 ELECTIONS

52.1000 PURCHASED - PROFESSIONAL SERVICES						
2023 ELECTION YEAR LUMPKIN COUNTY ELECTION OFFICIALS ESTIMATE						
Dept 1500 - GENERAL ADMINISTRATION						
GENERAL ADMINISTRATION						
51-1XXX PERSONAL SERVICES - SALARIES AND \	205,528	356,769		285,622		(19.94)
51-2XXX PERSONAL SERVICES - EMPLOYEE BEN	71,212	121,226		114,180		(5.81)
52-1XXX PURCHASED - PROFESSIONAL SERVICE	326,546	500,000		500,000		
52-2XXX PURCHASED - PROPERTY SERVICES	12,726	35,875		36,660		2.19
52-3XXX OTHER PURCHASED SERVICES	31,505	62,457		51,907		(16.89)
53-1XXX SUPPLIES	22,905	36,100		36,600		1.39
UNK_EXP UNK_EXP	69,955	24,000		23,000		(4.17)
54-9XXX CAPITAL OUTLAYS	18,666					
GENERAL ADMINISTRATION	759,043	1,136,427		1,047,969		(7.78)
Totals for dept 1500 - GENERAL ADMINISTRATION	759,043	1,136,427		1,047,969		(7.78)

Dept 2650 - MUNICIPAL COURT						
MUNICIPAL COURT						
51-1XXX PERSONAL SERVICES - SALARIES AND \	61,510	93,848	500	96,440		2.76
51-2XXX PERSONAL SERVICES - EMPLOYEE BEN	25,310	38,181		39,075		2.34
52-1XXX PURCHASED - PROFESSIONAL SERVICE	104,099	165,000	165,000	165,000		
52-3XXX OTHER PURCHASED SERVICES	915	3,739	1,500	3,339		(10.70)
53-1XXX SUPPLIES	754	500	750	750		50.00
UNK_EXP UNK_EXP	3,312	900	900	900		
57-1XXX INTERGOVERNMENTAL		500				(100.00)
MUNICIPAL COURT	195,900	302,668	168,650	305,504		0.94
Totals for dept 2650 - MUNICIPAL COURT	195,900	302,668	168,650	305,504		0.94

Dept 3200 - POLICE						
POLICE DEPARTMENT						
51-1XXX PERSONAL SERVICES - SALARIES AND \	270,863	390,251	626,003	535,622		37.25
51-2XXX PERSONAL SERVICES - EMPLOYEE BEN	96,179	138,792		143,884		3.67
52-1XXX PURCHASED - PROFESSIONAL SERVICE	7,023	22,500	31,500	31,500		40.00
52-2XXX PURCHASED - PROPERTY SERVICES	59,181	89,233	170,553	170,553		91.13
52-3XXX OTHER PURCHASED SERVICES	9,810	35,206	34,100	44,406		26.13
53-1XXX SUPPLIES	25,416	39,500	53,550	53,550		35.57
UNK_EXP UNK_EXP	27,432	39,000	50,000	50,000		28.21
54-9XXX CAPITAL OUTLAYS		122,000	183,000			(100.00)
57-1XXX INTERGOVERNMENTAL	62,000	62,000	62,000	62,000		
POLICE DEPARTMENT	557,904	938,482	1,210,706	1,091,515		16.31
Totals for dept 3200 - POLICE	557,904	938,482	1,210,706	1,091,515		16.31

* NOTES TO BUDGET: DEPARTMENT 3200 POLICE

51.1100 PERSONAL SERVICES - SALARIES AND WAGES

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	Calculations as of 09/30/2024		2024-25 DEPT REQUESTED BUDGET	2024-25 FINANCE BUDGET	2024-25 CITY MANAGER BUDGET	2024-25 FINANCE % CHANGE
	2023-24 ACTIVITY THRU 09/30/24	2023-24 ORIGINAL BUDGET				

APPROPRIATIONS
 Dept 3200 - POLICE

	FOOTNOTE AMOUNTS:		62,400			
	1- SUPERVISOR POSITION					
	FOOTNOTE AMOUNTS:		57,200			
	1 - INVESTIGATOR POSITION					
	FOOTNOTE AMOUNTS:		52,000			
	1 - POLICE OFFICER POSITION					
	ACCOUNT '51.1100' TOTAL		171,600			
51.1300	PERSONAL SERVICES - SALARIES AND WAGES					
	FOOTNOTE AMOUNTS:		15,000			
	OVERTIME NEEDED FOR FLSA.					
52.3600	OTHER PURCHASED SERVICES					
	FOOTNOTE AMOUNTS:		5,000			
	POAB DUES FOR 7 OFFICERS, GACP ANNUAL DUES, IACP DUES, CODE OFC DUES.					
53.1600	UNK EXP					
	DONATE 2 RADAR UNITS TO GSP \$6595.00					
54.9900	CAPITAL OUTLAYS					
	FOOTNOTE AMOUNTS:		183,000			
	(3) THREE OUTFITTED PATROL VEHICLES FOR ADDITIONAL STAFF.					
	DEPT '3200' TOTAL		374,600			

Dept 4100 - PUBLIC WORKS ADMINISTRATION
 PUBLIC WORKS ADMINISTRATION

51-1XXX	PERSONAL SERVICES - SALARIES AND WAGES	108,745	177,932	200,000	167,160	(6.05)
51-2XXX	PERSONAL SERVICES - EMPLOYEE BENEFITS	21,335	48,962	49,700	30,801	(37.09)
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	547	16,500	21,500	21,500	30.30
52-2XXX	PURCHASED - PROPERTY SERVICES	98	2,000	2,000	2,000	
52-3XXX	OTHER PURCHASED SERVICES	2,891	8,100	8,200	8,200	1.23
53-1XXX	SUPPLIES	1,279	5,500	6,000	6,000	9.09
UNK_EXP	UNK_EXP	3,734	1,500	2,500	2,500	66.67
54-9XXX	CAPITAL OUTLAYS	3,798				
	PUBLIC WORKS ADMINISTRATION	142,427	260,494	289,900	238,161	(8.57)
	Totals for dept 4100 - PUBLIC WORKS ADMINISTRATION	142,427	260,494	289,900	238,161	(8.57)

* NOTES TO BUDGET: DEPARTMENT 4100 PUBLIC WORKS ADMINISTRATION

51.1100	PERSONAL SERVICES - SALARIES AND WAGES					
	FOOTNOTE AMOUNTS:		194,000			
	FY24 + 5% COLA + 5% PERF					
52.1000	PURCHASED - PROFESSIONAL SERVICES					
	FOOTNOTE AMOUNTS:		1,500			
	TRUCK WASH					
	FOOTNOTE AMOUNTS:		20,000			
	ON CALL DESIGN					

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	Calculations as of 09/30/2024		2024-25 DEPT REQUESTED BUDGET	2024-25 FINANCE BUDGET	2024-25 CITY MANAGER BUDGET	2024-25 FINANCE % CHANGE
	2023-24 ACTIVITY THRU 09/30/24	2023-24 ORIGINAL BUDGET				

APPROPRIATIONS						
Dept 4100 - PUBLIC WORKS ADMINISTRATION						
	ACCOUNT '52.1000' TOTAL		21,500			
	DEPT '4100' TOTAL		215,500			
Dept 4200 - STREETS						
STREETS						
51-1XXX	PERSONAL SERVICES - SALARIES AND WAGES	461,911	702,419	766,000	654,772	(6.78)
51-2XXX	PERSONAL SERVICES - EMPLOYEE BENEFITS	248,482	300,051	342,000	326,842	8.93
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	28,337	46,000	89,000	89,000	93.48
52-2XXX	PURCHASED - PROPERTY SERVICES	85,483	34,000	50,000	50,000	47.06
52-3XXX	OTHER PURCHASED SERVICES	7,373	39,700	43,200	43,200	8.82
53-1XXX	SUPPLIES	153,114	215,000	223,000	223,000	3.72
UNK_EXP	UNK_EXP	18,821	13,000	20,000	20,000	53.85
54-9XXX	CAPITAL OUTLAYS	749		10,000	10,000	
57-3XXX	PAYMENTS TO OTHERS	5				
STREETS		1,004,275	1,350,170	1,543,200	1,416,814	4.94
Totals for dept 4200 - STREETS		1,004,275	1,350,170	1,543,200	1,416,814	4.94

* NOTES TO BUDGET: DEPARTMENT 4200 STREETS

51.1100	PERSONAL SERVICES - SALARIES AND WAGES					
	FOOTNOTE AMOUNTS:			726,000		
	PROJ FY24 = 600K + 2 FT EMP @ 40K EA - 1 PT EMP @ 20K + 5% COLA + 5% PERF =					
51.1300	PERSONAL SERVICES - SALARIES AND WAGES					
	FOOTNOTE AMOUNTS:			40,000		
	MORE WORK NEEDED					
52.1000	PURCHASED - PROFESSIONAL SERVICES					
	FOOTNOTE AMOUNTS:			4,000		
	TRUCK WASH					
	FOOTNOTE AMOUNTS:			15,000		
	TREWORK					
	FOOTNOTE AMOUNTS:			40,000		
	ASPHALT WORK					
	FOOTNOTE AMOUNTS:			30,000		
	GENERAL					
	ACCOUNT '52.1000' TOTAL			89,000		
52.2200	PURCHASED - PROPERTY SERVICES					
	FOOTNOTE AMOUNTS:			35,000		
	REPAIRS FOR EQUIPMENT					
52.3700	OTHER PURCHASED SERVICES					
	FOOTNOTE AMOUNTS:			10,000		
	CDL					
52.3930	OTHER PURCHASED SERVICES					
	FOOTNOTE AMOUNTS:			15,000		
	ROLL OFF DUMPSTERS					

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	Calculations as of 09/30/2024 2023-24 ACTIVITY THRU 09/30/24	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 FINANCE BUDGET	2024-25 CITY MANAGER BUDGET	2024-25 FINANCE % CHANGE
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APPROPRIATIONS
 Dept 4200 - STREETS

53.1100	SUPPLIES					
	HEADSETS			6,000		
	GENERAL			80,000		
	ZERO TURN			12,000		
	ACCOUNT '53.1100' TOTAL			98,000		

54.9900	CAPITAL OUTLAYS					
	TILT/DUMP TRAILER			10,000		
	DEPT '4200' TOTAL			1,023,000		

Dept 4900 - MAINTENANCE AND SHOP
 MAINTENANCE AND SHOP

51-1XXX	PERSONAL SERVICES - SALARIES AND \	30,928	46,128	50,000	46,492	0.79
51-2XXX	PERSONAL SERVICES - EMPLOYEE BEN	16,301	41,120	32,200	21,251	(48.32)
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	80	2,100	2,000	2,000	(4.76)
52-2XXX	PURCHASED - PROPERTY SERVICES	187	1,000	1,000	1,000	
52-3XXX	OTHER PURCHASED SERVICES	837	3,500	3,000	3,000	(14.29)
53-1XXX	SUPPLIES	18,105	29,000	29,000	29,000	
UNK EXP	UNK EXP	1,025	4,500	3,000	3,000	(33.33)
	MAINTENANCE AND SHOP	67,463	127,348	120,200	105,743	(16.97)
	Totals for dept 4900 - MAINTENANCE AND SHOP	67,463	127,348	120,200	105,743	(16.97)

* NOTES TO BUDGET: DEPARTMENT 4900 MAINTENANCE AND SHOP

51.1100	PERSONAL SERVICES - SALARIES AND WAGES					
	FY24 + 5% COLA + 5% PERF			44,000		
	DEPT '4900' TOTAL			44,000		

Dept 4950 - CEMETERY
 CEMETERY

51-1XXX	PERSONAL SERVICES - SALARIES AND \	25,576	28,351	33,500	35,986	26.93
51-2XXX	PERSONAL SERVICES - EMPLOYEE BEN	13,008	17,073	19,200	19,392	13.58
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	43,034	51,630	2,000	2,000	(96.13)
52-2XXX	PURCHASED - PROPERTY SERVICES	1,112	2,000	5,000	5,000	150.00
52-3XXX	OTHER PURCHASED SERVICES	325	1,500	1,500	1,500	
53-1XXX	SUPPLIES	3,515	8,500	9,500	9,500	11.76
UNK_EXP	UNK_EXP		3,000	3,000	3,000	
	CEMETERY	86,570	112,054	73,700	76,378	(31.84)
	Totals for dept 4950 - CEMETERY	86,570	112,054	73,700	76,378	(31.84)

* NOTES TO BUDGET: DEPARTMENT 4950 CEMETERY

51.1100	PERSONAL SERVICES - SALARIES AND WAGES					
	FY24 + 5% COLA + 5% PERF			31,000		

Fund: 100 GENERAL FUND

Calculations as of 09/30/2024

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2023-24 ACTIVITY THRU 09/30/24	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 FINANCE BUDGET	2024-25 CITY MANAGER BUDGET	2024-25 FINANCE % CHANGE
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APPROPRIATIONS
 Dept 4950 - CEMETERY

DEPT '4950' TOTAL 31,000

Dept 6200 - PARKS

PARKS						
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	7,245	12,000	28,000	28,000	133.33
52-2XXX	PURCHASED - PROPERTY SERVICES	3,392	6,000	9,000	9,000	50.00
52-3XXX	OTHER PURCHASED SERVICES	1,159	500			(100.00)
53-1XXX	SUPPLIES	29,389	48,000	55,000	55,000	14.58
UNK_EXP	UNK_EXP	2,073	3,000	5,000	5,000	66.67
PARKS		43,258	69,500	97,000	97,000	39.57
Totals for dept 6200 - PARKS		43,258	69,500	97,000	97,000	39.57

* NOTES TO BUDGET: DEPARTMENT 6200 PARKS

52.1000	PURCHASED - PROFESSIONAL SERVICES					
	FOOTNOTE AMOUNTS:			8,000		
	TREE WORK					
	FOOTNOTE AMOUNTS:			4,000		
	PRESSURE WASHING					
	FOOTNOTE AMOUNTS:			4,000		
	LAWN CARE					
	FOOTNOTE AMOUNTS:			12,000		
	TREE STUDY AND MAINTENANCE					
	ACCOUNT '52.1000' TOTAL			28,000		

53.1100	SUPPLIES					
	FOOTNOTE AMOUNTS:			10,000		
	MULCH					
	FOOTNOTE AMOUNTS:			20,000		
	SOD					
	FOOTNOTE AMOUNTS:			10,000		
	ELECTRICAL ITEMS @ HANCOCK					
	FOOTNOTE AMOUNTS:			10,000		
	GENERAL					
	ACCOUNT '53.1100' TOTAL			50,000		
	DEPT '6200' TOTAL			78,000		

Dept 7400 - COMMUNITY DEVELOPMENT
 COMMUNITY DEVELOPMENT

51-1XXX	PERSONAL SERVICES - SALARIES AND \	41,946	55,821		57,494	3.00
51-2XXX	PERSONAL SERVICES - EMPLOYEE BEN	22,772	77,003		32,263	(58.10)
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	308,956	115,000		379,170	229.71
52-2XXX	PURCHASED - PROPERTY SERVICES	89	7,560		4,300	(43.12)
52-3XXX	OTHER PURCHASED SERVICES	2,406	17,230		7,900	(54.15)
53-1XXX	SUPPLIES	3,624	7,800		5,950	(23.72)
UNK_EXP	UNK_EXP	553	2,500		1,000	(60.00)
54-9XXX	CAPITAL OUTLAYS	3,447				
COMMUNITY DEVELOPMENT		383,793	282,914		488,077	72.52
Totals for dept 7400 - COMMUNITY DEVELOPMENT		383,793	282,914		488,077	72.52

TOTAL APPROPRIATIONS 4,105,439 5,684,685 3,514,356 5,911,475 11,000

NET OF REVENUES/APPROPRIATIONS - FUND 100 1,214,972 1,533,858 (930,761) 4,969,714

BUDGET REPORT FOR CITY OF DAHLONEGA
 Fund: 100 GENERAL FUND

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	Calculations as of 09/30/2024					
	2023-24 ACTIVITY THRU 09/30/24	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 FINANCE BUDGET	2024-25 CITY MANAGER BUDGET	2024-25 FINANCE % CHANGE
BEGINNING FUND BALANCE	5,181,333	5,181,333	6,396,305	6,396,305	6,396,305	
ENDING FUND BALANCE	6,396,305	5,181,333	7,930,163	5,465,544	11,366,019	

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	Calculations as of 09/30/2024						
	2023-24 ACTIVITY THRU 09/30/24	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 FINANCE BUDGET	2024-25 CITY MANAGER BUDGET	2024-25 FINANCE % CHANGE	
ESTIMATED REVENUES							
Dept 0000 - NON DEPARTMENTAL							
CHARGES FOR SERVICES							
230.0000.34.5410	PARKING CHARGES	1,054	300	1,500	1,500	1,500	400.00
	CHARGES FOR SERVICES	1,054	300	1,500	1,500	1,500	400.00
INVESTMENT INCOME							
230.0000.36.1000	INTEREST REVENUES	8,823	6,000	7,000	7,000	7,000	16.67
	INVESTMENT INCOME	8,823	6,000	7,000	7,000	7,000	16.67
CONTRIBUTIONS AND DONATIONS							
230.0000.37.1000	CONTRIBUTIONS - PRIVATE SOURCES	1,105	100	500	500	500	400.00
	CONTRIBUTIONS AND DONATIONS	1,105	100	500	500	500	400.00
MISCELLANEOUS REVENUE							
230.0000.38.1000	MISCELLANEOUS REVENUES	10,800		10,000	10,000	10,000	
230.0000.38.9000	MISCELLANEOUS REVENUES	1,784	1,500	1,500	1,500	1,500	
	MISCELLANEOUS REVENUE	12,584	1,500	11,500	11,500	11,500	666.67
TRANSFERS IN FROM OTHER FUNDS							
230.0000.39.1100	TRANSFERS IN - GENERAL FUND	83,333	100,000	50,000	100,000	50,000	
230.0000.39.1275	TRANSFERS IN - HOTEL/MOTEL TAX	70,729	84,875	87,300	87,300	87,300	2.86
	TRANSFERS IN FROM OTHER FUNDS	154,062	184,875	137,300	187,300	137,300	1.31
APPROPRIATED FUND BALANCE							
230.0000.39.9100	APPROPRIATED FUND BALANCE		128,890		123,322		(4.32)
	APPROPRIATED FUND BALANCE		128,890		123,322		(4.32)
Totals for dept 0000 - NON DEPARTMENTAL		177,628	321,665	157,800	331,122	157,800	2.94
TOTAL ESTIMATED REVENUES		177,628	321,665	157,800	331,122	157,800	2.94
APPROPRIATIONS							
Dept 7510 - DDA ADMINISTRATION							
DDA ADMINISTRATION							
51-1XXX	PERSONAL SERVICES - SALARIES AND \	57,967	86,039		68,466		(20.42)
51-2XXX	PERSONAL SERVICES - EMPLOYEE BEN	15,476	13,082		20,018		53.02
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	3,839	10,000	10,000	10,000	10,000	
52-2XXX	PURCHASED - PROPERTY SERVICES	6,119	1,536	8,200	8,200	8,200	433.85
52-3XXX	OTHER PURCHASED SERVICES	11,511	22,336	19,200	19,200	19,200	(14.04)
53-1XXX	SUPPLIES	9,967	22,900	21,500	21,500	21,500	(6.11)
UNK_EXP	UNK_EXP	454		350	350	350	
	DDA ADMINISTRATION	105,333	155,893	59,250	147,734	59,250	(5.23)
Totals for dept 7510 - DDA ADMINISTRATION		105,333	155,893	59,250	147,734	59,250	(5.23)
Dept 7540 - TOURISM							
TOURISM							
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	24,101	51,030	20,000	20,000	20,000	(60.81)
52-2XXX	PURCHASED - PROPERTY SERVICES	3,402	3,402	2,500	2,500	2,500	(26.51)
52-3XXX	OTHER PURCHASED SERVICES	2,217	3,600	1,950	1,950	1,950	(45.83)
53-1XXX	SUPPLIES	909	1,000	1,500	1,500	1,500	50.00
UNK_EXP	UNK_EXP	4,019	1,000	5,000	5,000	5,000	400.00
	TOURISM	34,648	60,032	30,950	30,950	30,950	(48.44)
Totals for dept 7540 - TOURISM		34,648	60,032	30,950	30,950	30,950	
Dept 7550 - DOWNTOWN DEVELOPMENT							

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

		Calculations as of 09/30/2024					
GL NUMBER		2023-24	2023-24	2024-25	2024-25	2024-25	2024-25
AND		ACTIVITY	ORIGINAL	DEPT REQUESTED	FINANCE	CITY MANAGER	FINANCE
ACCOUNT CLASSIFICATION DESCRIPTION		THRU 09/30/24	BUDGET	BUDGET	BUDGET	BUDGET	% CHANGE
APPROPRIATIONS							
Dept 7550 - DOWNTOWN DEVELOPMENT							
DOWNTOWN DEVELOPMENT							
51-1XXX	PERSONAL SERVICES - SALARIES AND \	37,384	67,974		51,233		(24.63)
51-2XXX	PERSONAL SERVICES - EMPLOYEE BEN	9,930	17,016		16,505		(3.00)
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	37,786	15,000	40,000	40,000	40,000	166.67
52-3XXX	OTHER PURCHASED SERVICES	2,076	4,550	4,000	4,000	4,000	(12.09)
53-1XXX	SUPPLIES	38,093	1,000	40,500	40,500	40,500	3,950.00
UNK_EXP	UNK_EXP		200	200	200	200	
DOWNTOWN DEVELOPMENT		125,269	105,740	84,700	152,438	84,700	44.16
Totals for dept 7550 - DOWNTOWN DEVELOPMENT		125,269	105,740	84,700	152,438	84,700	44.16
TOTAL APPROPRIATIONS		265,250	321,665	174,900	331,122	174,900	2.94
NET OF REVENUES/APPROPRIATIONS - FUND 230		(87,622)		(17,100)		(17,100)	
BEGINNING FUND BALANCE		648,925	648,925	561,303	561,303	561,303	
ENDING FUND BALANCE		561,303	648,925	544,203	561,303	544,203	

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	Calculations as of 09/30/2024		2024-25 DEPT REQUESTED BUDGET	2024-25 FINANCE BUDGET	2024-25 CITY MANAGER BUDGET	2024-25 FINANCE % CHANGE
	2023-24 ACTIVITY THRU 09/30/24	2023-24 ORIGINAL BUDGET				
ESTIMATED REVENUES						
Dept 0000 - NON DEPARTMENTAL						
HOTEL/MOTEL TAXES						
275.0000.31.4100 HOTEL/MOTEL TAXES	602,912	700,000	720,000	720,000	720,000	2.86
HOTEL/MOTEL TAXES	602,912	700,000	720,000	720,000	720,000	2.86
PENALTIES AND INTEREST						
275.0000.31.9400 PENALTIES & INTEREST - BUSINESS TAX	8,070		5,000	5,000	5,000	
PENALTIES AND INTEREST	8,070		5,000	5,000	5,000	
INVESTMENT INCOME						
275.0000.36.1000 INTEREST REVENUES	1,869	600	2,400	2,400	2,400	300.00
INVESTMENT INCOME	1,869	600	2,400	2,400	2,400	300.00
Totals for dept 0000 - NON DEPARTMENTAL	612,851	700,600	727,400	727,400	727,400	3.83
TOTAL ESTIMATED REVENUES	612,851	700,600	727,400	727,400	727,400	3.83
APPROPRIATIONS						
Dept 0000 - NON DEPARTMENTAL						
PURCHASES/CONTRACTED SERVICES						
52-1XXX PURCHASED - PROFESSIONAL SERVICE	244,016	297,063	305,550	305,550	305,550	2.86
PURCHASES/CONTRACTED SERVICES	244,016	297,063	305,550	305,550	305,550	2.86
TRANSFERS OUT TO OTHER FUNDS						
61-1XXX INTERFUND TRANSFERS OUT	333,344	403,537	421,850	421,850	421,850	4.54
TRANSFERS OUT TO OTHER FUNDS	333,344	403,537	421,850	421,850	421,850	4.54
Totals for dept 0000 - NON DEPARTMENTAL	577,360	700,600	727,400	727,400	727,400	3.83
* NOTES TO BUDGET: DEPARTMENT 0000 NON DEPARTMENTAL						
52.1200 PURCHASED - PROFESSIONAL SERVICES						
			305,550	305,550	305,550	
			FOOTNOTE AMOUNTS:			
			TOURISM AGREEMENT FOR HOTEL MOTEL FEES TO CHAMBER IS PROPOSED, AT \$25462.50 MONTHLY			
			305,550	305,550	305,550	
			DEPT '0000' TOTAL			
TOTAL APPROPRIATIONS	577,360	700,600	727,400	727,400	727,400	3.83
NET OF REVENUES/APPROPRIATIONS - FUND 275	35,491					
BEGINNING FUND BALANCE			35,491	35,491	35,491	
ENDING FUND BALANCE	35,491		35,491	35,491	35,491	

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	Calculations as of 09/30/2024		2024-25 DEPT REQUESTED BUDGET	2024-25 FINANCE BUDGET	2024-25 CITY MANAGER BUDGET	2024-25 FINANCE % CHANGE
	2023-24 ACTIVITY THRU 09/30/24	2023-24 ORIGINAL BUDGET				
ESTIMATED REVENUES						
Dept 0000 - NON DEPARTMENTAL						
GENERAL SALES AND USE TAXES						
320.0000.31.3220	2020 SPLOST (SPECIAL PURPOSE LOST)	768,241	1,211,060	1,244,880	1,244,880	2.79
	GENERAL SALES AND USE TAXES	768,241	1,211,060	1,244,880	1,244,880	2.79
INTERGOVERNMENTAL REVENUE						
320.0000.33.4300.24301	STATE GRANT - LMIG RESURFACING		83,000			(100.00)
320.0000.33.4300.25301	STATE GRANT - LMIG RESURFACING			83,000	83,000	
320.0000.33.4310.24302	STATE GRANT - LMIG OSS	103,285	40,000			(100.00)
320.0000.33.4310.25302	STATE GRANT - LMIG OSS			40,000	40,000	
	INTERGOVERNMENTAL REVENUE	103,285	123,000	123,000	123,000	
INVESTMENT INCOME						
320.0000.36.1000	INTEREST REVENUES	19,111	6,735	10,000	10,000	48.48
	INVESTMENT INCOME	19,111	6,735	10,000	10,000	48.48
Totals for dept 0000 - NON DEPARTMENTAL		890,637	1,340,795	1,377,880	1,377,880	2.77
* NOTES TO BUDGET: DEPARTMENT 0000 NON DEPARTMENTAL						
31.3220	2020 SPLOST (SPECIAL PURPOSE LOST)					
	FOOTNOTE AMOUNTS: BASED ON HISTORICAL PROJECTIONS DEPT '0000' TOTAL			1,244,880	1,244,880	1,244,880
				1,244,880	1,244,880	1,244,880
TOTAL ESTIMATED REVENUES		890,637	1,340,795	1,377,880	1,377,880	2.77
APPROPRIATIONS						
Dept 0000 - NON DEPARTMENTAL						
NON-DEPARTMENTAL						
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	4,000				
	NON-DEPARTMENTAL	4,000				
CAPITAL OUTLAYS						
54-1XXX	PROPERTY		461,000	444,220	444,220	(3.64)
	CAPITAL OUTLAYS		461,000	444,220	444,220	(3.64)
TRANSFERS OUT TO OTHER FUNDS						
61-1XXX	INTERFUND TRANSFERS OUT	733,163	879,795	933,660	933,660	6.12
	TRANSFERS OUT TO OTHER FUNDS	733,163	879,795	933,660	933,660	6.12
Totals for dept 0000 - NON DEPARTMENTAL		737,163	1,340,795	1,377,880	1,377,880	2.77
TOTAL APPROPRIATIONS		737,163	1,340,795	1,377,880	1,377,880	2.77
NET OF REVENUES/APPROPRIATIONS - FUND 320		153,474				
	BEGINNING FUND BALANCE	1,214,513	1,214,513	1,367,987	1,367,987	1,367,987
	ENDING FUND BALANCE	1,367,987	1,214,513	1,367,987	1,367,987	1,367,987

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	Calculations as of 09/30/2024						2024-25 CITY MANAGER BUDGET	2024-25 FINANCE BUDGET	2024-25 FINANCE % CHANGE
	2023-24 ACTIVITY THRU 09/30/24	2023-24 ORIGINAL BUDGET	DEPT REQUESTED BUDGET	2024-25 REQUESTED BUDGET	2024-25 FINANCE BUDGET	2024-25 FINANCE BUDGET			
ESTIMATED REVENUES									
Dept 0000 - NON DEPARTMENTAL									
GENERAL SALES AND USE TAXES									
335.0000.31.3400	2019 TSPLOST (TRANSPORTATION SPLC	69,298							
335.0000.31.3401	2023 TSPLOST (TRANSPORTATION SALE	468,660	1,013,688	1,032,041	1,032,041	1,032,041	1,032,041	1.81	
	GENERAL SALES AND USE TAXES	537,958	1,013,688	1,032,041	1,032,041	1,032,041	1,032,041	1.81	
INTERGOVERNMENTAL REVENUE									
335.0000.33.4600.21203	STATE GRANT - TAP PROJECTS	77,736	160,000	3,984,108	3,984,108	3,984,108	3,984,108	2,390.07	
335.0000.33.9300	INTERGOV'T - LUMPKIN COUNTY			179,190	179,190	179,190	179,190		
	INTERGOVERNMENTAL REVENUE	77,736	160,000	4,163,298	4,163,298	4,163,298	4,163,298	2,502.06	
INVESTMENT INCOME									
335.0000.36.1000	INTEREST REVENUES	57,719	2,000	40,000	40,000	40,000	40,000	1,900.00	
	INVESTMENT INCOME	57,719	2,000	40,000	40,000	40,000	40,000	1,900.00	
	Totals for dept 0000 - NON DEPARTMENTAL	673,413	1,175,688	5,235,339	5,235,339	5,235,339	5,235,339	345.30	
* NOTES TO BUDGET: DEPARTMENT 0000 NON DEPARTMENTAL									
31.3401	2023 TSPLOST (TRANSPORTATION SALES TAX)								
	FOOTNOTE AMOUNTS: BASED ON HISTORIAL TREND/ADJ FOR PROJECT DEPT '0000' TOTAL			1,032,041	1,032,041	1,032,041	1,032,041		
	TOTAL ESTIMATED REVENUES	673,413	1,175,688	5,235,339	5,235,339	5,235,339	5,235,339	345.30	
APPROPRIATIONS									
Dept 0000 - NON DEPARTMENTAL									
CAPITAL OUTLAYS									
54-1XXX	PROPERTY	525,684	1,165,688	4,980,134	4,980,134	4,980,134	4,980,134	327.23	
54-4XXX	CAPITAL OUTLAYS	125,925		255,205	255,205	255,205	255,205		
54-2XXX	MACHINERY AND EQUIPMENT	3,376	10,000					(100.00)	
	CAPITAL OUTLAYS	654,985	1,175,688	5,235,339	5,235,339	5,235,339	5,235,339	345.30	
	Totals for dept 0000 - NON DEPARTMENTAL	654,985	1,175,688	5,235,339	5,235,339	5,235,339	5,235,339	345.30	
* NOTES TO BUDGET: DEPARTMENT 0000 NON DEPARTMENTAL									
54.1400	PROPERTY								
	FOOTNOTE AMOUNTS: PEDESTRIAN BRIDGE PROJECT			4,980,134	4,980,134	4,980,134	4,980,134		
54.4000	CAPITAL OUTLAYS								
	FOOTNOTE AMOUNTS: MMPB BOAT RAMP & BRIDGE IMPROVEMENTS DEPT '0000' TOTAL			255,205	255,205	255,205	255,205		
	TOTAL APPROPRIATIONS	654,985	1,175,688	5,235,339	5,235,339	5,235,339	5,235,339	345.30	
NET OF REVENUES/APPROPRIATIONS - FUND 335									
		18,428							
	BEGINNING FUND BALANCE	3,600,553	3,600,553	3,618,981	3,618,981	3,618,981	3,618,981		
	ENDING FUND BALANCE	3,618,981	3,600,553	3,618,981	3,618,981	3,618,981	3,618,981		

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	Calculations as of 09/30/2024		2024-25 DEPT REQUESTED BUDGET	2024-25 FINANCE BUDGET	2024-25 CITY MANAGER BUDGET	2024-25 FINANCE % CHANGE
	2023-24 ACTIVITY THRU 09/30/24	2023-24 ORIGINAL BUDGET				
ESTIMATED REVENUES						
Dept 0000 - NON DEPARTMENTAL						
NON-DEPARTMENTAL						
390.0000.36.1000	INTEREST REVENUES	25,973		21,012	21,012	21,012
390.0000.39.2210	PROPERTY SALES - CEMETERY LOT	24,225		20,000	20,000	20,000
NON-DEPARTMENTAL		50,198		41,012	41,012	41,012
TRANSFERS IN FROM OTHER FUNDS						
390.0000.39.1275	TRANSFERS IN - HOTEL/MOTEL TAX	176,823	212,188	218,250	218,250	218,250 2.86
TRANSFERS IN FROM OTHER FUNDS		176,823	212,188	218,250	218,250	218,250 2.86
APPROPRIATED NET ASSETS						
390.0000.39.9200	APPROPRIATED NET ASSETS		722,000			(100.00)
APPROPRIATED NET ASSETS			722,000			(100.00)
Totals for dept 0000 - NON DEPARTMENTAL		227,021	934,188	259,262	259,262	259,262 (72.25)
TOTAL ESTIMATED REVENUES		227,021	934,188	259,262	259,262	259,262 (72.25)
APPROPRIATIONS						
Dept 0000 - NON DEPARTMENTAL						
NON-DEPARTMENTAL						
58-2XXX	INTEREST	10,753		9,962	9,962	9,962
NON-DEPARTMENTAL		10,753		9,962	9,962	9,962
CAPITAL OUTLAYS						
54-1XXX	PROPERTY	467,254	922,188	162,300	162,300	162,300 (82.40)
54-2XXX	MACHINERY AND EQUIPMENT	289,227	12,000	87,000	87,000	87,000 625.00
CAPITAL OUTLAYS		756,481	934,188	249,300	249,300	249,300 (73.31)
Totals for dept 0000 - NON DEPARTMENTAL		767,234	934,188	259,262	259,262	259,262 (72.25)
* NOTES TO BUDGET: DEPARTMENT 0000 NON DEPARTMENTAL						
54.1000	PROPERTY					
	FOOTNOTE AMOUNTS:			35,000	35,000	35,000
	HANCOCK PARK PAVILION UPGRADES			30,000	30,000	30,000
	FOOTNOTE AMOUNTS:			10,000	10,000	10,000
	MT HOPE COLUMBARIUM SITE WORK			87,300	87,300	87,300
	FOOTNOTE AMOUNTS:			162,300	162,300	162,300
	CEMETERY STORAGE SHED					
	FOOTNOTE AMOUNTS:					
	PARKING IMPROVEMENTS					
	ACCOUNT '54.1000' TOTAL			162,300	162,300	162,300
54.2000	MACHINERY AND EQUIPMENT					
	FOOTNOTE AMOUNTS:			75,000	75,000	75,000
	TRACTOR W/BUSHHOG AND SIDARM KUBOTA			12,000	12,000	12,000
	FOOTNOTE AMOUNTS:			87,000	87,000	87,000
	MOWER					
	ACCOUNT '54.2000' TOTAL			87,000	87,000	87,000
	DEPT '0000' TOTAL			249,300	249,300	249,300
TOTAL APPROPRIATIONS		767,234	934,188	259,262	259,262	259,262
NET OF REVENUES/APPROPRIATIONS - FUND 390		(540,213)				

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

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	Calculations as of 09/30/2024					
	2023-24 ACTIVITY THRU 09/30/24	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 FINANCE BUDGET	2024-25 CITY MANAGER BUDGET	2024-25 FINANCE % CHANGE
BEGINNING FUND BALANCE	1,587,778	1,587,778	1,047,565	1,047,565	1,047,565	
ENDING FUND BALANCE	1,047,565	1,587,778	1,047,565	1,047,565	1,047,565	

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	Calculations as of 09/30/2024		2024-25 DEPT REQUESTED BUDGET	2024-25 FINANCE BUDGET	2024-25 CITY MANAGER BUDGET	2024-25 FINANCE % CHANGE
	2023-24 ACTIVITY THRU 09/30/24	2023-24 ORIGINAL BUDGET				
ESTIMATED REVENUES						
Dept 0000 - NON DEPARTMENTAL						
INTERGOVERNMENTAL REVENUE						
505.0000.33.9000 INTERGOVERNMENTAL REVENUES	19,875		15,000	15,000	15,000	
INTERGOVERNMENTAL REVENUE	19,875		15,000	15,000	15,000	
FINES AND FORFEITURES						
505.0000.35.1901 RESTITUTION	753					
FINES AND FORFEITURES	753					
INVESTMENT INCOME						
505.0000.36.1000 INTEREST REVENUES	234,715	150,000	250,000	250,000	250,000	66.67
505.0000.36.1120 INTEREST REVENUES - DEBT RESERVE	15,262	10,000	20,000	20,000	20,000	100.00
INVESTMENT INCOME	249,977	160,000	270,000	270,000	270,000	68.75
MISCELLANEOUS REVENUE						
505.0000.38.9000 MISCELLANEOUS REVENUES	18,228	3,000	15,000	15,000	15,000	400.00
MISCELLANEOUS REVENUE	18,228	3,000	15,000	15,000	15,000	400.00
WATER CHARGES						
505.0000.34.4210 WATER CHARGES	2,370,269	3,173,461	3,000,000	3,000,000	3,000,000	(5.47)
WATER CHARGES	2,370,269	3,173,461	3,000,000	3,000,000	3,000,000	(5.47)
TAP FEES - WATER						
505.0000.34.4211 TAP FEES - WATER	804,948	175,000	175,000	175,000	175,000	
TAP FEES - WATER	804,948	175,000	175,000	175,000	175,000	
SEWER CHARGES						
505.0000.34.4255 SEWER CHARGES	1,671,103	2,277,413	2,000,000	2,000,000	2,000,000	(12.18)
505.0000.34.4257 SEWER CHARGES - GRINDER PUMPS	283,038	62,000	62,000	62,000	62,000	
SEWER CHARGES	1,954,141	2,339,413	2,062,000	2,062,000	2,062,000	(11.86)
TAP FEES - SEWER						
505.0000.34.4256 TAP FEES - SEWER	726,960	175,000	175,000	175,000	175,000	
TAP FEES - SEWER	726,960	175,000	175,000	175,000	175,000	
OTHER CHARGES FOR SERVICES						
505.0000.34.6950 LATE PAYMENT PENALTIES AND FEES	59,220	60,000	65,000	65,000	65,000	8.33
505.0000.34.9300 RETURNED CHECK FEES	1,170	800	1,000	1,000	1,000	25.00
505.0000.34.9400 ADMINISTRATIVE FEES	7,275	9,500	7,500	7,500	7,500	(21.05)
OTHER CHARGES FOR SERVICES	67,665	70,300	73,500	73,500	73,500	4.55
TRANSFERS IN FROM OTHER FUNDS						
505.0000.39.1234 TRANSFERS IN - ARPA FUND	709,585	851,502				(100.00)
505.0000.39.1320 TRANSFERS IN - SPLOST	488,775	586,530	622,440	622,440	622,440	6.12
TRANSFERS IN FROM OTHER FUNDS	1,198,360	1,438,032	622,440	622,440	622,440	(56.72)
APPROPRIATED NET ASSETS						
505.0000.39.9200 APPROPRIATED NET ASSETS		1,778,564				(100.00)
APPROPRIATED NET ASSETS		1,778,564				(100.00)
Totals for dept 0000 - NON DEPARTMENTAL	7,411,176	9,312,770	6,407,940	6,407,940	6,407,940	(31.19)
TOTAL ESTIMATED REVENUES	7,411,176	9,312,770	6,407,940	6,407,940	6,407,940	(31.19)

APPROPRIATIONS
 Dept 0000 - NON DEPARTMENTAL
 CAPITAL OUTLAYS

		Calculations as of 09/30/2024					
GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2023-24 ACTIVITY THRU 09/30/24	2023-24 ORIGINAL BUDGET	DEPT REQUESTED BUDGET	2024-25 FINANCE BUDGET	2024-25 CITY MANAGER BUDGET	2024-25 FINANCE % CHANGE	
APPROPRIATIONS							
Dept 0000 - NON DEPARTMENTAL							
CAPITAL OUTLAYS							
54-1XXX	PROPERTY	472,601	3,976,673	1,796,440	1,796,440	(54.83)	
54-2XXX	MACHINERY AND EQUIPMENT	10,152		310,000	310,000		
54-3XXX	INTANGIBLES			250,000	250,000		
CAPITAL OUTLAYS		482,753	3,976,673	2,356,440	2,356,440	(40.74)	
INTERFUND CHARGES							
55-1XXX	INDIRECT COST ALLOCATIONS	104,783	125,740			(100.00)	
INTERFUND CHARGES		104,783	125,740			(100.00)	
OTHER COSTS							
57-9XXX	CONTINGENCIES		60,000	60,000	60,000		
OTHER COSTS			60,000	60,000	60,000		
Totals for dept 0000 - NON DEPARTMENTAL		587,536	4,162,413	2,416,440	2,416,440	(41.95)	
* NOTES TO BUDGET: DEPARTMENT 0000 NON DEPARTMENTAL							
54.3000	INTANGIBLES						
	FOOTNOTE AMOUNTS:			250,000	250,000	250,000	
	WATER/SEWER MASTER PLAN UPDATE						
	DEPT '0000' TOTAL			250,000	250,000	250,000	
Dept 4334 - SEWER LIFT STATIONS							
SEWER LIFT STATIONS							
58-1XXX	PRINCIPAL		41,545		41,545		
58-2XXX	INTEREST	1,380	1,348		1,348		
51-1XXX	PERSONAL SERVICES - SALARIES AND \	38,287	56,061	3,500	50,826	(9.34)	
51-2XXX	PERSONAL SERVICES - EMPLOYEE BEN	20,909	30,100		30,815	2.38	
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	7,150	13,500	13,500	13,500		
52-2XXX	PURCHASED - PROPERTY SERVICES	23,577	40,000	40,000	40,000		
52-3XXX	OTHER PURCHASED SERVICES	8,588	10,600	11,250	11,250	6.13	
53-1XXX	SUPPLIES	58,587	80,500	84,500	84,500	4.97	
UNK EXP	UNK EXP		5,000	5,000	5,000		
SEWER LIFT STATIONS		158,478	278,654	157,750	278,784	0.05	
Totals for dept 4334 - SEWER LIFT STATIONS		158,478	278,654	157,750	278,784	0.05	
Dept 4335 - SEWAGE TREATMENT PLANT							
SEWER TREATMENT PLANT							
58-1XXX	PRINCIPAL		29,473	116,848	116,848	296.46	
58-2XXX	INTEREST	30,756	35,497	28,258	28,258	(20.39)	
51-1XXX	PERSONAL SERVICES - SALARIES AND \	136,770	268,666	6,600	169,354	(36.96)	
51-2XXX	PERSONAL SERVICES - EMPLOYEE BEN	39,306	86,824		59,243	(31.77)	
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	42,204	47,461	50,000	50,000	5.35	
52-2XXX	PURCHASED - PROPERTY SERVICES	34,984	31,000	37,500	37,500	20.97	
52-3XXX	OTHER PURCHASED SERVICES	139,377	169,500	197,600	197,600	16.58	
53-1XXX	SUPPLIES	183,415	243,000	255,000	255,000	4.94	
UNK_EXP	UNK_EXP	2,032	7,200	7,200	7,200		
SEWER TREATMENT PLANT		608,844	918,621	699,006	921,003	0.26	
Totals for dept 4335 - SEWAGE TREATMENT PLANT		608,844	918,621	699,006	921,003	0.26	
Dept 4390 - DISTRIBUTION AND COLLECTION							
DISTRIBUTION AND COLLECTION							

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	Calculations as of 09/30/2024						
	2023-24 ACTIVITY THRU 09/30/24	2023-24 ORIGINAL BUDGET	DEPT REQUESTED BUDGET	2024-25 FINANCE BUDGET	2024-25 CITY MANAGER BUDGET	2024-25 FINANCE % CHANGE	
APPROPRIATIONS							
Dept 4390 - DISTRIBUTION AND COLLECTION							
DISTRIBUTION AND COLLECTION							
58-1XXX	PRINCIPAL	98,234	99,000	99,000	99,000	0.78	
58-2XXX	INTEREST	42,941	51,284	51,500	51,500	0.42	
51-1XXX	PERSONAL SERVICES - SALARIES AND WAGES	319,006	390,239	526,000	438,281	12.31	
51-2XXX	PERSONAL SERVICES - EMPLOYEE BENEFITS	134,375	170,083	173,000	183,146	7.68	
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	80,135	94,500	135,000	135,000	42.86	
52-2XXX	PURCHASED - PROPERTY SERVICES	41,477	9,000	16,000	18,500	105.56	
52-3XXX	OTHER PURCHASED SERVICES	5,869	38,612	40,500	40,500	4.89	
53-1XXX	SUPPLIES	572,071	344,650	451,000	313,000	(9.18)	
UNK_EXP	UNK_EXP	8,304	6,000	7,500	7,500	25.00	
DISTRIBUTION AND COLLECTION		1,204,178	1,202,602	1,499,500	1,286,427	6.97	
Totals for dept 4390 - DISTRIBUTION AND COLLECTION		1,204,178	1,202,602	1,499,500	1,286,427	6.97	

* NOTES TO BUDGET: DEPARTMENT 4390 DISTRIBUTION AND COLLECTION

51.1100	PERSONAL SERVICES - SALARIES AND WAGES					
	FOOTNOTE AMOUNTS:			500,000		
	FY24 364K + 2 EMPL @ 45K EACH + 5% COLA + 5% PERF					
52.1000	PURCHASED - PROFESSIONAL SERVICES					
	FOOTNOTE AMOUNTS:			40,000		
	TANK MAINTENANCE					
	FOOTNOTE AMOUNTS:			50,000		
	ASPHALT PATCHING					
	FOOTNOTE AMOUNTS:			20,000		
	GIS/ENGINEERING/WATER MODEL SCENARIOS					
	FOOTNOTE AMOUNTS:			10,000		
	TREE REMOVAL					
	FOOTNOTE AMOUNTS:			15,000		
	GENERAL					
	ACCOUNT '52.1000' TOTAL			135,000		
52.3700	OTHER PURCHASED SERVICES					
	FOOTNOTE AMOUNTS:			5,000		
	CDL TRAINING					
53.1100	SUPPLIES					
	FOOTNOTE AMOUNTS:			220,000		
	GENERAL					
	FOOTNOTE AMOUNTS:			6,000		
	HEADSETS					
	ACCOUNT '53.1100' TOTAL			226,000		
53.1720	SUPPLIES					
	FOOTNOTE AMOUNTS:			200,000		
	CONTINGENT ON NEW DEVELOPMENT					
	DEPT '4390' TOTAL			1,066,000		

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

		Calculations as of 09/30/2024						
GL NUMBER		2023-24	2023-24	2024-25	2024-25	2024-25	2024-25	2024-25
AND		ACTIVITY	ORIGINAL	DEPT REQUESTED	FINANCE	CITY MANAGER	FINANCE	
ACCOUNT CLASSIFICATION DESCRIPTION		THRU 09/30/24	BUDGET	BUDGET	BUDGET	BUDGET	% CHANGE	
APPROPRIATIONS								
Dept 4420 - WATER SUPPLY								
WATER SUPPLY								
58-1XXX	PRINCIPAL		143,394		143,394			
58-2XXX	INTEREST	107,108	140,902		140,902			
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	18,900	9,700	24,000	24,000	24,000	147.42	
52-2XXX	PURCHASED - PROPERTY SERVICES	20,199	23,700	20,000	20,000	20,000	(15.61)	
52-3XXX	OTHER PURCHASED SERVICES	2,004	308	2,500	2,500	2,500	711.69	
53-1XXX	SUPPLIES	2,595	4,500	4,500	4,500	4,500		
WATER SUPPLY		150,806	322,504	51,000	335,296	51,000	3.97	
Totals for dept 4420 - WATER SUPPLY		150,806	322,504	51,000	335,296	51,000	3.97	
Dept 4430 - WATER TREATMENT PLANT								
WATER TREATMENT PLANT								
58-1XXX	PRINCIPAL		670,835	865,000	865,000	865,000	28.94	
58-2XXX	INTEREST	700,028	807,938	752,468	752,468	752,468	(6.87)	
51-1XXX	PERSONAL SERVICES - SALARIES AND \	212,813	241,444	8,000	288,912	8,000	19.66	
51-2XXX	PERSONAL SERVICES - EMPLOYEE BEN	90,592	120,671		116,183		(3.72)	
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	88,285	94,500	95,000	95,000	95,000	0.53	
52-2XXX	PURCHASED - PROPERTY SERVICES	57,394	89,000	87,000	89,500	87,000	0.56	
52-3XXX	OTHER PURCHASED SERVICES	12,138	44,838	35,060	35,060	35,060	(21.81)	
53-1XXX	SUPPLIES	220,796	347,250	365,075	365,075	365,075	5.13	
UNK EXP	UNK EXP	4,655	11,500	12,000	12,000	12,000	4.35	
WATER TREATMENT PLANT		1,386,701	2,427,976	2,219,603	2,619,198	2,219,603	7.88	
Totals for dept 4430 - WATER TREATMENT PLANT		1,386,701	2,427,976	2,219,603	2,619,198	2,219,603	7.88	
TOTAL APPROPRIATIONS		4,096,543	9,312,770	7,043,299	7,857,148	6,239,492	(15.63)	
NET OF REVENUES/APPROPRIATIONS - FUND 505		3,314,633		(635,359)	(1,449,208)	168,448		
BEGINNING FUND BALANCE		17,706,429	17,706,429	21,021,062	21,021,062	21,021,062		
ENDING FUND BALANCE		21,021,062	17,706,429	20,385,703	19,571,854	21,189,510		

		Calculations as of 09/30/2024					
GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	2023-24 ACTIVITY THRU 09/30/24	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 FINANCE BUDGET	2024-25 CITY MANAGER BUDGET	2024-25 FINANCE % CHANGE	
ESTIMATED REVENUES							
Dept 0000 - NON DEPARTMENTAL							
CHARGES FOR SERVICES							
540.0000.34.4130 SALE OF RECYCLED MATERIALS	225	300	250	250	250	(16.67)	
CHARGES FOR SERVICES	225	300	250	250	250	(16.67)	
INVESTMENT INCOME							
540.0000.36.1000 INTEREST REVENUES	16,061	10,000	12,000	12,000	12,000	20.00	
INVESTMENT INCOME	16,061	10,000	12,000	12,000	12,000	20.00	
MISCELLANEOUS REVENUE							
540.0000.38.9000 MISCELLANEOUS REVENUES	2,108		2,000	2,000	2,000		
MISCELLANEOUS REVENUE	2,108		2,000	2,000	2,000		
OTHER CHARGES FOR SERVICES							
540.0000.34.6950 LATE PAYMENT PENALTIES AND FEES	6,186	7,000	7,500	7,500	7,500	7.14	
OTHER CHARGES FOR SERVICES	6,186	7,000	7,500	7,500	7,500	7.14	
REFUSE COLLECTION CHARGES							
540.0000.34.4110 REFUSE COLLECTION CHARGES	817,859	1,067,401	1,090,740	1,090,740	1,090,740	2.19	
REFUSE COLLECTION CHARGES	817,859	1,067,401	1,090,740	1,090,740	1,090,740	2.19	
APPROPRIATED NET ASSETS							
540.0000.39.9200 APPROPRIATED NET ASSETS		22,005				(100.00)	
APPROPRIATED NET ASSETS		22,005				(100.00)	
Totals for dept 0000 - NON DEPARTMENTAL	842,439	1,106,706	1,112,490	1,112,490	1,112,490	0.52	
* NOTES TO BUDGET: DEPARTMENT 0000 NON DEPARTMENTAL							
34.4110 REFUSE COLLECTION CHARGES							
BASED ON FY24 YTD ACTIVITY							
TOTAL ESTIMATED REVENUES	842,439	1,106,706	1,112,490	1,112,490	1,112,490	0.52	
APPROPRIATIONS							
Dept 0000 - NON DEPARTMENTAL							
CAPITAL OUTLAYS							
54-2XXX MACHINERY AND EQUIPMENT	49,775						
CAPITAL OUTLAYS	49,775						
OTHER COSTS							
57-9XXX CONTINGENCIES		40,000		13,032		(67.42)	
OTHER COSTS		40,000		13,032		(67.42)	
Totals for dept 0000 - NON DEPARTMENTAL	49,775	40,000		13,032		(67.42)	
Dept 4500 - SOLID WASTE AND RECYCLING							
PERSONAL SERVICES AND EMPLOYEE BENEFITS							
51-1XXX PERSONAL SERVICES - SALARIES AND \	242,322	369,276	456,000	368,190		(0.29)	
51-2XXX PERSONAL SERVICES - EMPLOYEE BEN	115,751	182,710	193,000	188,868		3.37	
PERSONAL SERVICES AND EMPLOYEE BENEFITS	358,073	551,986	649,000	557,058		0.92	
PURCHASES/CONTRACTED SERVICES							
52-1XXX PURCHASED - PROFESSIONAL SERVICE	3,235	5,400	5,000	5,000	5,000		
52-2XXX PURCHASED - PROPERTY SERVICES	62,564	20,000	43,500	43,500	43,500		
52-3XXX OTHER PURCHASED SERVICES	162,614	264,550	267,000	267,000	267,000		

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	Calculations as of 09/30/2024		2024-25 DEPT REQUESTED BUDGET	2024-25 FINANCE BUDGET	2024-25 CITY MANAGER BUDGET	2024-25 FINANCE % CHANGE
	2023-24 ACTIVITY THRU 09/30/24	2023-24 ORIGINAL BUDGET				
APPROPRIATIONS						
Dept 4500 - SOLID WASTE AND RECYCLING						
PURCHASES/CONTRACTED SERVICES						
UNK EXP	UNK EXP	252	1,200	1,200	1,200	
	PURCHASES/CONTRACTED SERVICES	228,665	291,150	316,700	316,700	8.78
SUPPLIES						
53-1XXX	SUPPLIES	78,064	160,700	162,700	162,700	1.24
	SUPPLIES	78,064	160,700	162,700	162,700	1.24
INTERFUND CHARGES						
55-1XXX	INDIRECT COST ALLOCATIONS	52,392	62,870	63,000	63,000	0.21
	INTERFUND CHARGES	52,392	62,870	63,000	63,000	0.21
DEBT SERVICE						
58-2XXX	INTEREST	10				
	DEBT SERVICE	10				
Totals for dept 4500 - SOLID WASTE AND RECYCLING		717,204	1,066,706	1,191,400	1,099,458	542,400 3.07

* NOTES TO BUDGET: DEPARTMENT 4500 SOLID WASTE AND RECYCLING

51.1100	PERSONAL SERVICES - SALARIES AND WAGES					
	FOOTNOTE AMOUNTS:			440,000		
	FY24 = 360K + 40K FOR 1 EMPLOYEE + 5% COLA + 5% PERF					
51.2100	PERSONAL SERVICES - EMPLOYEE BENEFITS					
	FOOTNOTE AMOUNTS:			110,000		
	???					
51.2200	PERSONAL SERVICES - EMPLOYEE BENEFITS					
	FOOTNOTE AMOUNTS:			28,000		
	??					
51.2400	PERSONAL SERVICES - EMPLOYEE BENEFITS					
	FOOTNOTE AMOUNTS:			30,000		
	??					
51.2700	PERSONAL SERVICES - EMPLOYEE BENEFITS					
	FOOTNOTE AMOUNTS:			25,000		
	??					
52.2300	PURCHASED - PROPERTY SERVICES					
	FOOTNOTE AMOUNTS:			3,500	3,500	3,500
	ROLL OFFS					
52.3700	OTHER PURCHASED SERVICES					
	FOOTNOTE AMOUNTS:			3,500		
	CDL AND OTHER TRAINING					

		Calculations as of 09/30/2024						
GL NUMBER		2023-24	2023-24	2024-25	2024-25	2024-25	2024-25	2024-25
AND		ACTIVITY	ORIGINAL	DEPT REQUESTED	FINANCE	CITY MANAGER	FINANCE	
ACCOUNT CLASSIFICATION DESCRIPTION		THRU 09/30/24	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	% CHANGE
APPROPRIATIONS								
Dept 4500 - SOLID WASTE AND RECYCLING								
53.1100	SUPPLIES							
	CANS	FOOTNOTE AMOUNTS:		10,000				
	DUMPSTERS	FOOTNOTE AMOUNTS:		10,000				
	GENERAL SUPPLIES	FOOTNOTE AMOUNTS:		100,000				
	ACCOUNT '53.1100' TOTAL			120,000				
55.1100	INDIRECT COST ALLOCATIONS							
	??	FOOTNOTE AMOUNTS:		63,000				
	DEPT '4500' TOTAL			823,000	3,500	3,500		
TOTAL APPROPRIATIONS			766,979	1,106,706	1,191,400	1,112,490	542,400	0.52
NET OF REVENUES/APPROPRIATIONS - FUND 540			75,460	(78,910)			570,090	
	BEGINNING FUND BALANCE		1,367,065	1,367,065	1,442,525	1,442,525	1,442,525	
	ENDING FUND BALANCE		1,442,525	1,367,065	1,363,615	1,442,525	2,012,615	

		Calculations as of 09/30/2024						
GL NUMBER		2023-24	2023-24	2024-25	2024-25	2024-25	2024-25	2024-25
AND		ACTIVITY	ORIGINAL	DEPT REQUESTED	FINANCE	CITY MANAGER	FINANCE	
ACCOUNT CLASSIFICATION DESCRIPTION		THRU 09/30/24	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	% CHANGE
ESTIMATED REVENUES								
Dept 0000 - NON DEPARTMENTAL								
INVESTMENT INCOME								
560.0000.36.1000	INTEREST REVENUES	13,388	1,500	7,000	7,000	7,000		366.67
	INVESTMENT INCOME	13,388	1,500	7,000	7,000	7,000		366.67
OTHER CHARGES FOR SERVICES								
560.0000.34.6950	LATE PAYMENT PENALTIES AND FEES	1,263	1,000	1,000	1,000	1,000		
	OTHER CHARGES FOR SERVICES	1,263	1,000	1,000	1,000	1,000		
TRANSFERS IN FROM OTHER FUNDS								
560.0000.39.1100	TRANSFERS IN - GENERAL FUND	301,049	361,259	361,259	361,259	361,259		
560.0000.39.1234	TRANSFERS IN - ARPA FUND	425,850	511,020					(100.00)
560.0000.39.1320	TRANSFERS IN - SPLOST	244,388	293,265	311,220	311,220	311,220		6.12
	TRANSFERS IN FROM OTHER FUNDS	971,287	1,165,544	672,479	672,479	672,479		(42.30)
APPROPRIATED NET ASSETS								
560.0000.39.9200	APPROPRIATED NET ASSETS			78,013	80,297			
	APPROPRIATED NET ASSETS			78,013	80,297			
STORMWATER UTILITY CHARGES								
560.0000.34.4260	STORMWATER UTILITY CHARGES	264,952	354,150	353,169	353,169	353,169		(0.28)
	STORMWATER UTILITY CHARGES	264,952	354,150	353,169	353,169	353,169		(0.28)
Totals for dept 0000 - NON DEPARTMENTAL		1,250,890	1,522,194	1,111,661	1,113,945	1,033,648		(26.82)
TOTAL ESTIMATED REVENUES		1,250,890	1,522,194	1,111,661	1,113,945	1,033,648		(26.82)
APPROPRIATIONS								
Dept 0000 - NON DEPARTMENTAL								
CAPITAL OUTLAYS								
54-1XXX	PROPERTY	147,743	719,913	637,000	637,000	637,000		(11.52)
54-3XXX	INTANGIBLES		100,000					(100.00)
	CAPITAL OUTLAYS	147,743	819,913	637,000	637,000	637,000		(22.31)
Totals for dept 0000 - NON DEPARTMENTAL		147,743	819,913	637,000	637,000	637,000		(22.31)
* NOTES TO BUDGET: DEPARTMENT 0000 NON DEPARTMENTAL								
54.1400	PROPERTY							
	FOOTNOTE AMOUNTS:			452,000	452,000	452,000		
	PHASE 2 OF WORK ON JOHNSON ST							
	FOOTNOTE AMOUNTS:			45,000	45,000	45,000		
	RILEY RD STORM WATER							
	FOOTNOTE AMOUNTS:			140,000	140,000	140,000		
	MARTIN ST CULVERT							
	ACCOUNT '54.1400' TOTAL			637,000	637,000	637,000		
	DEPT '0000' TOTAL			637,000	637,000	637,000		
Dept 4910 - STORMWATER								
PERSONAL SERVICES AND EMPLOYEE BENEFITS								
51-1XXX	PERSONAL SERVICES - SALARIES AND \	48,219	64,541	64,541	66,481			3.01
51-2XXX	PERSONAL SERVICES - EMPLOYEE BEN	13,047	16,861	16,861	17,205			2.04
	PERSONAL SERVICES AND EMPLOYEE BENEFITS	61,266	81,402	81,402	83,686			2.81
PURCHASES/CONTRACTED SERVICES								
52-1XXX	PURCHASED - PROFESSIONAL SERVICE	2,716	75,000	15,000	15,000			

GL NUMBER AND ACCOUNT CLASSIFICATION DESCRIPTION	Calculations as of 09/30/2024					2024-25 CITY MANAGER BUDGET	2024-25 FINANCE BUDGET	2024-25 FINANCE % CHANGE
	2023-24 ACTIVITY THRU 09/30/24	2023-24 ORIGINAL BUDGET	DEPT REQUESTED BUDGET	2024-25 REQUESTED BUDGET	2024-25 FINANCE BUDGET			
APPROPRIATIONS								
Dept 4910 - STORMWATER								
PURCHASES/CONTRACTED SERVICES								
52-2XXX	PURCHASED - PROPERTY SERVICES	1,500		1,500	1,500			
52-3XXX	OTHER PURCHASED SERVICES	2,500		500	500			(80.00)
	PURCHASES/CONTRACTED SERVICES	2,716	79,000	17,000	17,000			(78.48)
SUPPLIES								
53-1XXX	SUPPLIES		32,000	15,000	15,000			(53.13)
UNK_EXP	UNK_EXP		1,500					(100.00)
	SUPPLIES		33,500	15,000	15,000			(55.22)
INTERFUND CHARGES								
55-1XXX	INDIRECT COST ALLOCATIONS	423,649	508,379	361,259	361,259	361,259		(28.94)
	INTERFUND CHARGES	423,649	508,379	361,259	361,259	361,259		(28.94)
	Totals for dept 4910 - STORMWATER	487,631	702,281	474,661	476,945	361,259		(32.09)
	TOTAL APPROPRIATIONS	635,374	1,522,194	1,111,661	1,113,945	998,259		(26.82)
	NET OF REVENUES/APPROPRIATIONS - FUND 560	615,516				35,389		
	BEGINNING FUND BALANCE	2,037,234	2,037,234	2,652,750	2,652,750	2,652,750		
	ENDING FUND BALANCE	2,652,750	2,037,234	2,652,750	2,652,750	2,688,139		
	ESTIMATED REVENUES - ALL FUNDS	17,406,466	22,099,291	21,437,986	21,546,092	21,292,473		
	APPROPRIATIONS - ALL FUNDS	12,606,327	22,099,291	20,635,497	23,926,061	15,565,932		
	NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	4,800,139		802,489	(2,379,969)	5,726,541		
	BEGINNING FUND BALANCE - ALL FUNDS	33,343,831	33,343,831	38,143,970	38,143,970	38,143,970		
	ENDING FUND BALANCE - ALL FUNDS	38,143,970	33,343,831	38,946,459	35,764,001	43,870,511		