

**2024 PROPOSED BUDGET
GENERAL FUND**

City of Dalton
General Fund 2024 Proposed Budget

With Comparative Amounts - 2022 Actual and 2023 Adopted

	<u>Actual 2022</u>	<u>Adopted 2023</u>	<u>Proposed 2024</u>	<u>% Change 2024 to 2023</u>
Revenues				
Taxes	\$ 23,051,189	\$ 23,967,000	\$ 24,015,000	0.20%
Licenses and permits	409,881	414,000	420,000	1.45%
Intergovernmental	931,923	746,700	774,000	3.66%
Charges for services	1,564,997	1,596,300	1,665,000	4.30%
Fines and forfeitures	532,283	440,000	476,000	8.18%
Investment income	284,889	400,000	850,000	112.50%
Miscellaneous	457,936	372,335	668,000	79.41%
Total Revenues	<u>27,233,098</u>	<u>27,936,335</u>	<u>28,868,000</u>	<u>3.33%</u>
EXPENDITURES				
General Government				
Elections	\$ -	\$ 8,750	\$ -	0.00%
Legislative	156,490	132,565	155,000	16.92%
Administrative	571,493	685,975	991,000	44.47%
City Clerk	382,510	390,810	444,000	13.61%
Finance	802,899	879,500	943,000	7.22%
Information Technology	558,371	644,340	745,000	15.62%
Human Resources	430,979	490,675	569,000	15.96%
Building & Grounds	339,226	376,600	424,000	12.59%
Judicial				
Municipal Court	505,415	513,470	645,000	25.62%
Public Safety				
Police	9,528,719	10,368,480	10,671,000	2.92%
Fire	9,864,825	9,918,365	11,389,000	14.83%
Public Works & Infrastructure				
Public Works	7,700,002	8,607,955	8,955,000	4.03%
Infrastructure	435,294	10,000	15,000	50.00%
Recreation & Culture				
Recreation	3,756,748	3,837,170	4,203,000	9.53%
Payments to Other Agencies	353,600	355,200	363,000	2.20%
Health & Welfare				
Payments to Other Agencies	25,984	1,000	26,000	2500.00%
Housing & Development				
Code Compliance	79,737	343,360	315,000	-8.26%
Payments to Other Agencies	382,500	407,500	427,000	4.79%
Contingency				
	-	200,000	50,000	-75.00%
Total Expenditures	<u>35,874,792</u>	<u>38,171,715</u>	<u>41,330,000</u>	<u>8.27%</u>
OTHER FINANCING SOURCES & (USES)				
Proceeds from Sale of Capital Assets	28,413	2,000	5,000	150.00%
Transfers In	21,380,107	12,152,500	16,656,000	37.06%
Transfers Out	(14,423,645)	(1,919,120)	(4,199,000)	118.80%
Total Other Financing Sources (Uses)	<u>6,984,875</u>	<u>10,235,380</u>	<u>12,462,000</u>	<u>21.75%</u>
Net Increase (Decrease) Fund Balance	<u>\$ (1,656,819)</u>	<u>\$ -</u>	<u>\$ -</u>	

**2024 BUDGET
SUPPLEMENTAL SCHEDULES**

City of Dalton
General Fund 2024 Budget
By Classification

	Proposed 2024	% of Total
Revenues:		
Property taxes	\$ 8,580,000	18.85%
Other taxes	15,435,000	33.90%
Licenses and permits	420,000	0.92%
Charges for services	1,665,000	3.66%
Fines and forfeitures	476,000	1.05%
Investment income	850,000	1.87%
Intergovernmental	774,000	1.70%
Miscellaneous	668,000	1.47%
Total Revenues	28,868,000	63.41%
Other Sources:		
Transfers in:		
Utility transfer	13,700,000	30.09%
Capital project funds	2,281,000	
Hotel-Motel tax fund	675,000	1.48%
Sale of fixed assets	5,000	0.01%
Total Other Sources	16,661,000	36.59%
Total Revenue & Other Sources	\$ 45,529,000	100.00%
Expenditures:		
Personal services & benefits	\$ 31,554,000	69.31%
Purchased & contracted services	4,674,000	10.27%
Supplies & operating charges	4,136,000	9.08%
Capital outlay	98,000	0.22%
Payments to others	818,000	1.80%
Contingency	50,000	0.11%
Total Expenditures	41,330,000	90.78%
Total Other Uses		
Transfers out:		
SPLOST Fund 2020 (paving)	638,000	1.40%
Airport Operations	76,000	0.17%
Grant Matches	2,281,000	5.01%
Debt Service Fund	1,204,000	2.64%
Total Other Uses	4,199,000	9.22%
Total Expenditures & Other Uses	\$ 45,529,000	100.00%

City of Dalton
General Fund 2024 Budget - Expenditures & Other Financing Uses
As a Percentage of Total Proposed - By Legal Level of Control

	Proposed 2024	% of Total
EXPENDITURES		
General Government		
Elections	\$ -	0.00%
Legislative	155,000	0.34%
Administrative	991,000	2.18%
City Clerk	444,000	0.98%
Finance	943,000	2.07%
Information Technology	745,000	1.64%
Human Resources	569,000	1.25%
Building & Grounds	424,000	0.93%
Judicial		
Municipal Court	645,000	1.42%
Public Safety		
Police	10,671,000	23.44%
Fire	11,389,000	25.01%
Public Works & Infrastructure		
Public Works	8,955,000	19.67%
Infrastructure	15,000	0.03%
Recreation & Culture		
Recreation	4,203,000	9.23%
Payments to Other Agencies	363,000	0.80%
Health & Welfare		
Payments to Other Agencies	26,000	0.06%
Housing & Development		
Code Compliance	315,000	0.69%
Payments to Other Agencies	427,000	0.94%
Contingency	<u>50,000</u>	<u>0.11%</u>
Total Expenditures	<u>41,330,000</u>	<u>90.78%</u>
OTHER FINANCING USES		
Total Other Financing Uses		
SPLOST Fund 2020 (paving)	638,000	1.40%
Airport Operations	76,000	0.17%
Grant Matches	2,281,000	5.01%
Debt Service Fund	<u>1,204,000</u>	<u>2.64%</u>
Total Other Financing Uses	<u>4,199,000</u>	<u>9.22%</u>
Total Revenue & Other Financing Uses	<u>\$ 45,529,000</u>	<u>100.00%</u>

City of Dalton
General Fund 2024 Budget

Expenditures & Other Financing Sources by Classification

	Proposed 2024	Classification Type						
		Personal Services & Benefits	Purchased Services	Supplies	Capital Outlay	Payments to Others	Contingency	Transfer to Other Funds
EXPENDITURES								
General Government								
Legislative	\$ 155,000	\$ 92,800	\$ 41,900	\$ 18,300	\$ -	\$ 2,000	\$ -	\$ -
Administrative	991,000	683,000	292,000	16,000	-	-	-	-
City Clerk	444,000	398,000	40,000	6,000	-	-	-	-
Finance	943,000	621,000	308,000	14,000	-	-	-	-
Information Technology	745,000	403,000	332,000	10,000	-	-	-	-
Human Resources	569,000	496,000	67,000	6,000	-	-	-	-
Building & Grounds	424,000	71,000	218,000	135,000	-	-	-	-
Judicial								
Municipal Court	645,000	403,000	226,300	15,700	-	-	-	-
Public Safety								
Police	10,671,000	9,137,000	1,061,000	473,000	-	-	-	-
Fire	11,389,000	10,535,000	373,000	477,000	4,000	-	-	-
Public Works & Infrastructure								
Public Works	8,955,000	5,861,000	1,005,000	2,010,000	79,000	-	-	-
Infrastructure	15,000	-	15,000	-	-	-	-	-
Recreation & Culture								
Recreation	4,203,000	2,605,000	655,000	928,000	15,000	-	-	-
Payments to Other Agencies	363,000	-	-	-	-	363,000	-	-
Health & Welfare								
Payments to Other Agencies	26,000	-	-	-	-	26,000	-	-
Housing & Development								
Code Compliance	315,000	248,000	40,000	27,000	-	-	-	-
Payments to Other Agencies	427,000	-	-	-	-	427,000	-	-
Contingency	50,000	-	-	-	-	-	50,000	-
Total Expenditures	<u>41,330,000</u>	<u>31,553,800</u>	<u>4,674,200</u>	<u>4,136,000</u>	<u>98,000</u>	<u>818,000</u>	<u>50,000</u>	<u>-</u>
OTHER FINANCING USES								
SPLOST 2020 (paving)	638,000	-	-	-	-	-	-	638,000
Airport Operations	76,000	-	-	-	-	-	-	76,000
Grant Matches	2,281,000	-	-	-	-	-	-	2,281,000
Debt Service Fund	1,204,000	-	-	-	-	-	-	1,204,000
Total Other Financing Uses	<u>4,199,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,199,000</u>
Total Expenditures & Other Financing Uses	<u>\$ 45,529,000</u>	<u>\$ 31,553,800</u>	<u>\$ 4,674,200</u>	<u>\$ 4,136,000</u>	<u>\$ 98,000</u>	<u>\$ 818,000</u>	<u>\$ 50,000</u>	<u>\$ 4,199,000</u>
		<u>69.3%</u>	<u>10.3%</u>	<u>9.1%</u>	<u>0.2%</u>	<u>1.8%</u>	<u>0.1%</u>	<u>9.2%</u>

Other Agency Allocations

	2024	2023
	<u>Proposed Budget</u>	<u>Adopted Budget</u>
General Fund:		
Downtown Development Authority	\$ 135,000	\$ 135,000
Creative Arts Guild	56,000	56,000
Dalton-Whitfield Joint Development Authority	157,500	157,500
Dalton-Whitfield Community Development Corp.	80,000	80,000
Georgia Department of Veterans Affairs	1,000	1,000
Dalton-Whitfield County Library		
Cash	264,000	264,000
In-kind	6,000	6,000
Whitfield Murray Historical Society		
Cash	22,600	22,600
In-kind	2,400	2,400
Huff House - In-kind	1,900	1,800
Crown Mill - In-kind	2,400	2,400
The Greenhouse	25,000	
Emery Center	7,200	-
THRIVE Partnership	20,000	-
Junior Achievement (limited commitment)	10,000	10,000
Believe Greater Dalton (limited commitment)	25,000	25,000
	<u>\$ 816,000</u>	<u>\$ 763,700</u>

**2024 PROPOSED BUDGET
DEBT SERVICE & CAPITAL PROJECTS**

City of Dalton
Debt Service Fund & Capital Projects Fund
2024 Proposed Budgets

	Debt Service Fund	Amendment to 2020 SPLOST Capital Projects
	<u> </u>	<u> </u>
Revenues		
Interest income	\$ 1,000	\$ -
Total Revenues	<u>1,000</u>	<u>-</u>
Expenditures		
General government and administrative	18,450	-
Public works (paving)	-	638,000
Debt service - principle & interest	1,186,550	-
Total Expenditures	<u>1,205,000</u>	<u>638,000</u>
(Deficiency) of Revenues (Under Expenditures)	<u>(1,204,000)</u>	<u>(638,000)</u>
Other Financing Sources (Uses)		
Transfers in (out)	1,204,000	638,000
Proceeds from sale of capital assets	-	-
Total Other Financing Sources (Uses)	<u>1,204,000</u>	<u>638,000</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>

Please note the 2015 SPLOST Fund, 2020 SPLOST Fund, and the 2021 Bonded Capital Projects Funds are multi-year budgets and not adopted annually. Any changes to these funds are achieved by Budget Amendments.

**2024 PROPOSED BUDGETS
SPECIAL REVENUE FUNDS**

City of Dalton
Special Revenue Funds
2024 Proposed Budgets

	<u>Hotel Motel Tax</u>	<u>Confiscated Assets</u>	<u>Economic Development</u>	<u>CDBG Grant Fund</u>	<u>Airport Grant Fund</u>	<u>OPIOD Settlement Fund</u>
Revenues						
Hotel motel taxes	\$ 1,774,000	\$ -	\$ -	\$ -	\$ -	\$ -
Forfeitures and seizures	-	50,000	-	-	-	-
Property taxes	-	-	-	-	-	-
PILOT payments	-	-	36,000	-	-	-
Intergovernmental - federal and state	-	-	-	368,000	649,600	20,000
Investment earnings	-	3,000	-	-	-	-
Total Revenues	<u>1,774,000</u>	<u>53,000</u>	<u>36,000</u>	<u>368,000</u>	<u>649,600</u>	<u>20,000</u>
Expenditures						
General government	-	-	-	73,500	683,800	-
Housing and development	-	-	1,850,000	239,300	-	-
Public safety	-	85,000	-	-	-	20,000
Public works and infrastructure	-	-	-	-	-	-
Health and welfare	-	-	-	55,200	-	-
Culture, recreation and tourism	1,099,000	-	-	-	-	-
Total Expenditures	<u>1,099,000</u>	<u>85,000</u>	<u>1,850,000</u>	<u>368,000</u>	<u>683,800</u>	<u>20,000</u>
(Deficiency) of Revenues (Under Expenditures)	<u>675,000</u>	<u>(32,000)</u>	<u>(1,814,000)</u>	<u>-</u>	<u>(34,200)</u>	<u>-</u>
Other Financing Sources (Uses)						
Transfers in (out)	(675,000)	-	-	-	34,200	-
Proceeds from sale of capital assets	-	8,000	-	-	-	-
Total Other Financing Sources (Uses)	<u>(675,000)</u>	<u>8,000</u>	<u>-</u>	<u>-</u>	<u>34,200</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (24,000)</u>	<u>\$ (1,814,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Utilization of Fund Balance		<u>\$ 24,000</u>	<u>1,814,000</u>			