

**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 | 5.01% |
| 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 Funds
2024 Proposed Budgets

| | Debt Service Fund | Capital Projects Funds | |
|--|------------------------------|-------------------------------------|-------------------------------------|
| | | Amendment to 2020 SPLOST | Amendment to Bonded Debt |
| Revenues | | | |
| Interest income | \$ 1,000 | \$ - | \$ - |
| Total Revenues | <u>1,000</u> | <u>-</u> | <u>-</u> |
| Expenditures | | | |
| General government and administrative | 18,450 | - | - |
| Public works and infrastructure | - | 638,000 | - |
| Debt service - principle & interest | 1,186,550 | - | - |
| Total Expenditures | <u>1,205,000</u> | <u>638,000</u> | <u>-</u> |
| (Deficiency) of Revenues (Under Expenditures) | <u>(1,204,000)</u> | <u>(638,000)</u> | <u>-</u> |
| Other Financing Sources (Uses) | | | |
| Transfers in (out) | 1,204,000 | 638,000 | (2,281,000) |
| Proceeds from sale of capital assets | - | - | - |
| Total Other Financing Sources (Uses) | <u>1,204,000</u> | <u>638,000</u> | <u>(2,281,000)</u> |
| Net Change in Fund Balance | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (2,281,000)</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>Amendment to State Fiscal Recovery (ARP) Fund</u> | <u>OPIOID 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 | 4,102,000 | - | 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>4,102,000</u> | <u>-</u> | <u>20,000</u> |
| Expenditures | | | | | | | |
| General government | - | - | - | 73,500 | 4,679,000 | - | - |
| Housing and development | - | - | 1,850,000 | 239,300 | - | - | - |
| Public safety | - | 85,000 | - | - | - | - | 20,000 |
| Public works and infrastructure | - | - | - | - | - | 60,000 | - |
| 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>4,679,000</u> | <u>60,000</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>(577,000)</u> | <u>(60,000)</u> | <u>-</u> |
| Other Financing Sources (Uses) | | | | | | | |
| Transfers in (out) | (675,000) | - | - | - | 577,000 | 60,000 | - |
| 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>577,000</u> | <u>60,000</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> | <u>\$ -</u> |
| Utilization of Fund Balance | | <u>\$ 24,000</u> | <u>1,814,000</u> | | | | |

Please note the State Fiscal Recovery (ARP) Grant Fund is a multi-year budget and not adopted annually. Any changes to this fund is achieved by Budget Amendments.