2023 Budget Amendment #5

GENERAL FUND

		Increase (Decrease)	
Revenues & Transfers-In			
Sales & use tax	$	215,000	(1)
Reimbursement - insurance		133,000	(2)
	$	348,000	
Expenditures & Transfers-out			
Recreation - building repairs and maintenance	$	133,000	(2)
Administration - professional fees - legal		55,000	(3)
Human Resources - contracted services		30,000	(4)
Transfer to Debt Service Fund		2,500	(5)
Payment to others		3,600	(6)
	$	224,100	
Net Increase (Decrease) Budgeted Fund Balance	$	123,900	

(1) **Sales tax for 9/22 - 8/23 for coding error by the Georgia Department of Revenue**

(2) **Insurance reimbursement for 2022 claim for Mack Gaston gym floor damage**

(3) **Professional fees for the City Charter and Code update**

(4) **Contracted services for defined contribution plan administration ($15k) and drug testing ($15k) erroneously omitted from 2023 budget**

(5) **To cover administrative fees**

(6) **Agreement to subsidize Emery Center utility costs**

2020 SPLOST FUND

		Increase (Decrease)	
Expenditures & Transfers-out			
Intergovernmental - SPLOST revenue	$	3,000,000	(1)
Interest income		60,000	(2)
	$	3,060,000	
Expenditures & Transfers-out			
Capital - John Davis Recreation Center	$	2,160,000	(1)
Capital - Police property & evidence building		900,000	(1)
	$	3,060,000	
Net Increase (Decrease) Budgeted Fund Balance	$	-	

(1) **Additional SPLOST revenue received over amount estimated**

(2) **Additional interest earned from SPLOST deposits over estimated**

2021 BOND FUND

	Increase (Decrease)	
Expenditures & Transfers-out		
Interest income	$ 133,000	(1)
	$ 133,000	
Expenditures & Transfers-out		
Infrastructure - Ridge Street Stormwater Bypass	$ 133,000	(2)
Infrastructure - Aquatic Center	(140,390)	(3)
Transfer out - Capital Projects Fund	140,390	(3)
	$ 133,000	
Net Increase (Decrease) Budgeted Fund Balance	$ -	

(1) **Additional interest earned due to increase in interest rates**

(2) **Project bids came in $160k over budget**

(3) **Reallocate funds to Lakeshore track resurfacing**

CAPITAL IMPROVEMENTS FUND

	Increase (Decrease)	
Expenditures & Transfers-out		
Transfer in - Bonded Debt Fund	$ 140,390	(1)
	$ 140,390	
Expenditures & Transfers-out		
Site Repairs - Lakeshore Track	$ 140,390	(3)
	$ 140,390	
Net Increase (Decrease) Budgeted Fund Balance	$ -	

(1) **Reallocation of funds to Lakeshore Track resurfacing project**

OPIOID SETTLEMENT FUND

	Increase (Decrease)	
Expenditures & Transfers-out		
Revenue - opioid settlement	$ 8,000	(1)
Net Increase (Decrease) Budgeted Fund Balance	$ 8,000	

(1) **To record additional revenue received from the Jansen & Distributor settlement funds**

DEBT SERVICE FUND

	Increase (Decrease)	
Expenditures & Transfers-out		
Interest revenue	$ 500	(1)
Transfer from General Fund	2,500	(2)
	$ 3,000	
Expenditures & Transfers-out		
Administrative fees	$ 3,000	(2)
	$ 3,000	
Net Increase (Decrease) Budgeted Fund Balance	$ -	

(1) **Adjust to additional interest earned from increase in interest rates**

(2) **Adjust to cover administrative costs**

Sedgwick Claims Management Services, Inc
PO Box 14151
Lexington, KY 40512-4151

DATE	CHECK AMOUNT	CHECK NUMBER
08/15/2023	133,042.16	137389704
PAYEE		TAX ID
CITY OF DALTON		None
SCMS UNIT		PAGE
660 Sedgwick Claims Management Services, Inc		01 of 01

0000072-0000293 FS130 001 559826

CITY OF DALTON
300 W. WAUGH ST.
DALTON, GA 30720

Claimant Name		Loss Date	Claim Number
CITY OF DALTON		06/01/2022	4A2210LW6N1-0001
Amt Paid: 133,042.16	Description:	Miscellaneous Indemnity/Loss	
Dates: 06/01/2022 - 06/01/2022	Comment:	Supplemental check	

Mack Gaston
gym floor
damage from
2022 claim

#100001 - 383000
#622000 - 522220

SWK.FE.2DY.00.NP

THE FACE OF THIS CHECK IS PRINTED BLUE - THE BACK CONTAINS A SIMULATED WATERMARK - SEE BACK FOR DETAILS

Sedgwick as agent for Argonaut Insurance
Argonaut Great Central Insurance Company

ORIGIN
6609545

Wells Fargo Bank, N.A.

VOID AFTER 60 DAYS

DATE: 08/15/2023

137389704

62-22
311

PAY: ******ONE HUNDRED THIRTY THREE THOUSAND FORTY TWO AND 16/100 DOLLARS

$133,042.16

PAY TO THE ORDER OF CITY OF DALTON

Sedgwick

MEMO: MP

Argonaut Insurance Company, Principal
Sedgwick Claims Management Services, Inc., Agent By:

⑈137389704⑈ ⑆031100225⑆ 2079950059703⑈

CITY ADMINISTRATOR
P. ANDREW PARKER
P.O. BOX 1205
DALTON, GEORGIA 30722
PHONE: 706-278-9500
aparker@daltonga.gov
www.daltonga.gov

MEMORANDUM

TO: Cindy Jackson

FROM: Kim Witherow

CC: Andrew Parker

RE: FY-2023 Budget Amendment

DATE: August 22, 2023

Administration submits the following budget amendment request to the 2023 budget to cover legal expenses for an update to the Charter and Code. Please let me know if you have any questions.

ADMINISTRATION	Org. #	Obj. #	Proj. #	Change
Professional Legal	132000	521210	42010	+55,000

Cindy Jackson

From: Greg Batts <gbatts@daltonga.gov>
Sent: Wednesday, July 19, 2023 8:39 AM
To: Cindy Jackson
Subject: RE: 2023 Budget

Cindy,

Here is the information concerning the HR budget (the best I can determine):

1. The YTD expenditures for the EAP have been put in the wrong category. Please move $4481.40 from 512900 to 521200. I'll make sure the last two payments are charged to the correct category.
2. It looks like we will need a budget amendment for about $30,000 - $15,000 for the IRA Group (521200) and $15,000 for drug testing (521300)

002844

If you see anything else that looks out of the norm, please let me know. Thank you,

Greg Batts, SPHR, SHRM-SCP
Director, Human Resources
City of Dalton, Georgia
P.O. Box 1205
Dalton, GA 30722
Phone: 706.529.2422
Fax: 706.281.1264

#154000 - 521200
#154000 - 521300

Character is much easier kept than recovered.
Thomas Paine

From: Cindy Jackson <cjackson@daltonga.gov>
Sent: Tuesday, July 11, 2023 3:12 PM
To: Greg Batts <gbatts@daltonga.gov>
Cc: Haliyma Jones <hjones@daltonga.gov>
Subject: 2023 Budget

Hey Greg,

Cindy Jackson

From: Andrew Parker
Sent: Tuesday, September 12, 2023 2:48 PM
To: Cindy Jackson
Cc: Todd Pangle; Cliff Cason; Caitlin Sharpe
Subject: RE: 2020 SPLOST

Yes, Cindy I agree with this recommendation. However, we need to add $900K to the Police Service Center expansion project. The revised budget is $2.5 Million per the architect. Any further project shortfall on John Davis can be made up through additional SPLOST collections or Bond proceeds.

P. Andrew Parker, P.E.
City Administrator
City of Dalton
PO Box 1205 | 300 W. Waugh St
Dalton, GA 30722
Email: aparker@daltonga.gov
Office: (706) 529-2404

From: Cindy Jackson <cjackson@daltonga.gov>
Sent: Tuesday, September 12, 2023 2:17 PM
To: Andrew Parker <aparker@daltonga.gov>
Cc: Todd Pangle <tpangle@daltonga.gov>
Subject: FW: 2020 SPLOST

Andrew – We have almost $3m in unallocated funds from the 2020 SPLOST. I'm doing a budget amendment for next council meeting so do you want me to put it all the John Davis renovations? I know that is a project that we need to get funded before we vote on the next SPLOST. Thanks, Cindy

From: Cindy Jackson
Sent: Tuesday, September 12, 2023 2:13 PM
To: Caitlin Sharpe <csharpe@daltonga.gov>
Cc: Andrew Parker <aparker@daltonga.gov>
Subject: 2020 SPLOST

Hi Caitlin,

Is the Heritage Point Renovation 100% complete? Last payment from that budget was the end of June.

If so, I'll move the funds to John Davis Renovation.

Thanks,

Cindy

Cindy Jackson, CPA
Chief Financial Officer
City of Dalton, GA
(706) 529-2460

2020 SPLOST Projects

Fund #0321

9/12/2023

Project	Project Name	Original Budget	Revised Budget	Spent YTD	Budget Remaining	Funding Sources: 2020 SPLOST	Transfer General Fund	2021 Bond Fund (0361)	Interest Earnings	Available Funding
	PROJECTS REMAINING									
SP230	SENIOR CENTER RENOVATION	$ 425,000.00	$ 425,000.00	$ -	$ 425,000.00	$ 425,000.00	$ -	$ -	$ -	$ 425,000.00
SP200	JOHN DAVIS RENOVATION	$ 8,500,000.00	$ 4,199,115.62	$ 218,870.33	$ 3,980,245.29	$ 4,100,000.00	$ -	$ -	$ 99,115.62	$ 4,199,115.62
SP210	HERITAGE POINT RENOVATIONS	$ 2,675,000.00	$ 7,075,000.00	$ 6,480,131.54	$ 594,868.46	$ 7,075,000.00	$ -	$ -	$ -	$ 7,075,000.00
SP245	POLICE PROPERTY BUILDING	$ 1,621,000.00	$ 1,621,000.00	$ -	$ 1,621,000.00	$ 1,621,000.00	$ -	$ -	$ -	$ 1,621,000.00
	ROADS, STREETS, BRIDGES	$ 2,000,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SP257	2023 PAVING	$ -	$ 1,800,000.00	$ 120.00	$ 1,799,880.00	$ 374,428.06	$ 606,203.79	$ 800,000.00	$ 19,368.15	$ 1,800,000.00
SP240	POLICE VEHICLES	$ 735,000.00	$ 735,000.00	$ 572,231.40	$ 162,768.60	$ 735,000.00	$ -	$ -	$ -	$ 735,000.00
SP256	FIRE EQUIPMENT	$ 2,612,000.00	$ 2,612,000.00	$ 1,864,514.41	$ 747,485.59	$ 2,612,000.00	$ -	$ -	$ -	$ 2,612,000.00
SP250	PUBLIC WORKS EQUIPMENT	$ 531,000.00	$ 531,000.00	$ 530,896.61	$ 103.39	$ 531,000.00	$ -	$ -	$ -	$ 531,000.00
	Total 2020 SPLOST Projects Remaining	$ 19,099,000.00	$ 18,998,115.62	$ 9,666,764.29	$ 9,331,351.33	$ 17,473,428.06	$ 606,203.79	$ 800,000.00	$ 118,483.77	$ 18,998,115.62
	COMPLETED PROJECTS									
SP256	2022 PAVING	$ -	$ 1,311,748.44	$ 1,311,748.44	$ -	$ 712,768.52	$ 598,979.92	$ -	$ -	$ 1,311,748.44
SP180	2021 PAVING	$ -	$ 1,278,782.56	$ 1,278,782.56	$ -	$ 912,803.42	$ 365,979.14	$ -	$ -	$ 1,278,782.56
	TOTAL PROJECTS	$ 19,099,000.00	$ 21,588,646.62	$ 12,257,295.29	$ 9,331,351.33	$ 19,099,000.00	$ 1,571,162.85	$ 800,000.00	$ 118,483.77	$ 21,588,646.62

GF cash pool > to bond fund > 20 SPLOST

FUNDING SOURCES:	Budget	Actual YTD		
2020 SPLOST	$ 19,099,000.00	$ 22,031,849.41	*4-year SPLOST "pay-go"*	*SPLOST ends 9/30/24*
Interest income	$ 118,483.77	$ 173,251.49		
Transfer from 2021 Bond Fund	$ 800,000.00	$ 800,000.00	*2021 Bond Funds paving*	
LMIG (2021, 2022, & 2023)	$ 1,171,162.85	$ 1,171,162.85	*Restricted Cash Pool*	
SDS	$ 400,000.00	$ 400,000.00		
	$ 21,588,646.62	$ 24,576,263.75	$ 2,987,617.13	*Unallocated Funds*

	SPLOST FUNDS Pay-Go	Restricted for Paving Cash Pool		
Cash in bank	$ 11,180,088.48	$ 1,405,963.79	*(LMIG + SDS + 0361)*	
Accounts payable	$ (267,080.81)	$ -		
Cash available	$ 10,913,007.67	$ 1,405,963.79	$ 12,318,971.46	

Will move the project savings from Heritage Point to John Davis Project. Will present budget amendment to move unallocated funds of $3m to Police Evidence Building of $900k and the remainder to John Davis.

Cindy Jackson

From: Andrew Parker
Sent: Friday, September 15, 2023 2:56 PM
To: Cindy Jackson
Cc: Todd Pangle; Chad Townsend; Kim Witherow
Subject: RE: Budget Amendment

Please allocate to BD161 Ridge Street Stormwater Bypass. The bids came in about $160K over budget for Phase 2. It will be awarded at the next Council meeting.

P. Andrew Parker, P.E.
City Administrator
City of Dalton
PO Box 1205 | 300 W. Waugh St
Dalton, GA 30722
Email: aparker@daltonga.gov
Office: (706) 529-2404

From: Cindy Jackson <cjackson@daltonga.gov>
Sent: Friday, September 15, 2023 1:32 PM
To: Andrew Parker <aparker@daltonga.gov>
Cc: Todd Pangle <tpangle@daltonga.gov>
Subject: Budget Amendment

We have $133k of interest not allocated. What project do you want me to allocate the funds to?

Cindy Jackson, CPA
Chief Financial Officer
City of Dalton, GA
(706) 529-2460

BONDED DEBT PROJECTS (2021 Issue)

Fund #0361

9/12/2023

Project	Project Name	Original Budget	Revised Budget	Spent YTD	Budget Remaining	Funding Sources: Bonds	Funding Sources: Interest Earned	Funding Sources: Transfer to 2015 SPLOST	Funding Sources: Transfer from General Fund	Total Budget
BD205	AQUATIC CENTER	$ 4,020,305.05	$ 13,161,477.84	$ 96,535.16	$ 13,064,942.68	$ 6,655,710.41	$ -	$ -	$ 6,505,767.43	$ 13,161,477.84
BD100	MARKET STREET	$ 8,000,000.00	$ 621,315.64	$ 621,315.64	$ -	$ 621,315.64	$ -	$ -	$ -	$ 621,315.64
17050	GREENWAY PROJECT	$ -	$ -	$ -	$ -	$ 1,593,279.00	$ 135,240.00	$ (1,728,519.00)	$ -	$ -
17050	HAIG MILL TRAIL CONNECTIVITY	$ -	$ 79,000.00	$ 21,000.93	$ 57,999.07	$ -	$ 79,000.00	$ -	$ -	$ 79,000.00
	STORMWATER									
BD158	VARIOUS STORMWATER PROJECTS	$ 4,750,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
BD159	VALLEY DRIVE STREAM RESTORATION	$ -	$ 500,000.00	$ 2,617.50	$ 497,382.50	$ 500,000.00	$ -	$ -	$ -	$ 500,000.00
SP171	PRATER ALLEY STORMWATER	$ -	$ 4,630.00	$ 4,630.00	$ -	$ 1,400,000.00	$ -	$ (1,395,370.00)	$ -	$ 4,630.00
BD161	RIDGE ST STORMWATER BYPASS	$ -	$ 2,500,000.00	$ 86,248.99	$ 2,413,751.01	$ 2,500,000.00	$ -	$ -	$ -	$ 2,500,000.00
SP188	HUNTINGTON RD FLOOD ZONE	$ -	$ 1,100,000.00	$ 782,432.28	$ 317,567.72	$ 1,100,000.00	$ -	$ -	$ -	$ 1,100,000.00
BD160	SERETEAN PIPELINING	$ -	$ 1,000,000.00	$ 90.00	$ 999,910.00	$ 1,000,000.00	$ -	$ -	$ -	$ 1,000,000.00
SP181	GLENWOOD AVE STORMWATER	$ -	$ -	$ -	$ -	$ 1,400,000.00	$ -	$ (1,400,000.00)	$ -	$ -
BD162	TEMPLE BETH-EL STORMWATER DENT - PARK	$ -	$ 30,000.00	$ 28,974.40	$ 1,025.60	$ -	$ 30,000.00	$ -	$ -	$ 30,000.00
		$ 16,770,305.05	**$ 18,996,423.48**	$ 1,643,844.90	$ 17,352,578.58	$ 16,770,305.05	$ 244,240.00	$ (4,523,889.00)	$ 6,505,767.43	**$ 18,996,423.48**

Original transfer from GF	$ 8,871,157.43	Aquatic Center
Move to 2020 SPLOST	$ (800,000.00)	Paving 2023
Move to CIP	$ (225,000.00)	Pentz/Cuyler
Move to CIP	$ (1,200,000.00)	Paving 2024
Move to CIP	$ (140,390.00)	Lakeshore
	$ 6,505,767.43	

	2021 Bond Construction Account	Cash Pool	Combined
Bond Proceeds	$ 16,770,305.05	$ -	$ 16,770,305.05
Transfer From General Fund (ARPA reimb)	$ -	$ 8,871,157.43	$ 8,871,157.43
Moved to other Funds	$ (4,523,889.00)	$ (2,365,390.00)	$ (6,889,279.00)
Adminstrative fees	$ (10.00)	$ -	$ (10.00)
Expended & payable	$ (1,643,844.90)	$ -	$ (1,643,844.90)
Interest earned	$ 376,954.99	$ -	$ 376,954.99
Cash Available	**$ 10,979,516.14**	**$ 6,505,767.43**	**$ 17,485,283.57**
Unallocated Interest 9/12/23	**$ 132,704.99**		