

**2021 Budget Amendment
Budget Amendment #3**

GENERAL FUND

	Increase (Decrease)	
Revenues & Transfers-In		
Tax revenue	\$ 570,000	(1)
Dalton Utilities Transfer fee	(573,000)	(2)
Community Foundation Donation	1,000	(16)
	<u>\$ (2,000)</u>	
Expenditures & Transfers-out		
Various Departments - refer to breakdown attached	\$ 13,570	(3)
Various Departments - refer to breakdown attached	87,810	(4)
HR - Contract services	24,100	(5)
Various Departments - defined benefit plan contributions	(1,813,700)	(6)
Other agencies:		
CLILA	25,000	(7)
DDDA	45,000	(8)
Dalton-Whitfield Chamber of Commerce	2,500	(9)
Thrive Regional Partnership	20,000	(10)
Junior Achievement	10,000	(11)
Georgia Forward - Young Gamechangers	50,000	(12)
Infrastructure - Burr Park	300,000	(13)
Fire Department - Utilities	45,000	(14)
Administration - COVID supplies	40,000	(15)
	<u>\$ (1,150,720)</u>	
Net Increase (Decrease) Budgeted Fund Balance	<u><u>\$ 1,148,720</u></u>	

- (1) Sales tax (\$483,000) and TAVT (\$87,000) actual revenue exceeded budget through July collections
- (2) Actual transfer fee per Dalton Utility audit below amount budgeted
- (3) Commercial package insurance actual over budget \$13,570
- (4) Bonus paid to employees that did not receive hazard pay (\$1,000 each 2 pro-rated)
- (5) Contract approved on 8/16/21 with the Mercer Group for Recreation Director search for \$21,600; Fee charged by VALIC when switching to Empower for DCP \$2,500
- (6) Result of increasing the amortization period from 10 to 20 years for City's defined benefit pension plan
- (7) Services and expenses for COVID outreach in Latino community approved at Finance Committee meeting 8/12/21
- (8) Services and expenses to cover COVID outreach at Hamilton Medical & Convention Center
- (9) Services and expenses to cover Dalton State College vaccination event
- (10) Funding for the Thrive Regional Partnership approved at the Finance Committee meeting on 8/12/21
- (11) Donation to Junior Achievement
- (12) Funding approved 3/16/20 for participation in the Georgia Young Gamechangers - funds not required until 2021
- (13) Funding approved 12/7/20 for construction of facility at Burr Park - funds not required until 2021
- (14) Dalton Utility rate differential from City to County water residents to cover maintenance cost of City hydrants
- (15) Miscellaneous costs including Public Service Announcement cost of \$4,175 associated with COVID outreach initiative
- (16) Donation pledge from Community Foundation for COVID efforts

Through July 2021 Collected

	<u>Budget as of</u>		<u>Actual as of</u>		<u>Over Budget</u>
Sales tax	\$ 3,275,000	\$	3,758,329	\$	483,329
TAVT	\$ 636,000	\$	722,645	\$	86,645
				\$	<u>569,974</u>

Exhibit A
Per Bond Ordinance

REQUIRED TRANSFER TO THE CITY OF DALTON, GEORGIA
FOR THE YEAR ENDED DECEMBER 31, 2020
(In Thousands)

Gross Revenues (all Utility sectors)

Operating revenues	\$ 203,811
Interest income	2,014
Interest in zero coupon bonds (accretion)	428
Miscellaneous income	645
Total gross revenues	<u>206,898</u>

Percent from ordinance

Calculated Transfer Payment - 5% of Gross Revenues

5%
10,345 A

Minimum Transfer Payment

10,500 B

Required payment to the City of Dalton, Georgia if 1.20 Debt Service requirement is met (Greater of A and B)

\$ 10,500

Net Revenues (all Utility sectors)

Gross Revenues	\$ 206,898
Less: Operating Expenses	(155,304)
Plus: Depreciation	25,709
Plus: Amortization Nuclear Fuel	4,511
Total Net Revenues	<u>\$ 81,814</u>

DEBT SERVICE REQUIREMENT CALCULATION (all Utility sectors)

Maximum Annual Debt Service Requirement	\$ 13,000
Coverage from Ordinance	1.20
Debt Service Threshold to meet	<u>\$ 15,600</u>

CONCLUSION

Net Revenues of \$81,814 are greater than 1.20 times Maximum Annual Debt Service (\$15,600); hence, the full amount of \$10,500 is due to the City of Dalton, Georgia.

$$\begin{array}{r}
 \$11,073,000 \\
 10,500,000 \\
 \hline
 \$ (573,000)
 \end{array}$$

<u>General Insurance #000050</u>		<u>Budget Amendment</u>
Fire	141400	\$ (890)
PD Admin	141501	\$ (2,500)
PW Streets	142061	\$ (1,100)
PW Landscape	142065	\$ (480)
General Government	144000	\$ 16,700
Rec Admin	161100	\$ 980
Rec Parks	162000	\$ 860
		<u>\$ 13,570</u>
Budgeted		\$ 312,275
Actual		<u>\$ 325,771</u>
Shortfall		<u>\$ (13,496)</u>

<u>COVID Bonus #000016</u>	<u>Budget Amendment</u>
141100	\$ 2,000
141200	\$ 2,000
141400	\$ 9,000
141501	\$ 4,000
141503	\$ 5,000
141504	\$ 2,000
141507	\$ 9,000
141700	\$ 4,000
142060	\$ 5,000
142061	\$ 2,000
142062	\$ 3,000
142063	\$ 2,000
142064	\$ 1,000
142065	\$ 440
142068	\$ 1,000
142200	\$ 5,000
144500	\$ 1,369
144600	\$ 2,000
161100	\$ 2,000
161800	\$ 11,000
162000	\$ 15,000
	<u>\$ 87,809</u>

Budgeted	\$
Actual	\$ <u>87,809</u>
Shortfall	\$ <u>(87,809)</u>



CITY COUNCIL AGENDA REQUEST

Meeting Type: Mayor & Council Meeting
Meeting Date: August 16, 2021
Agenda Item: Mercer Group Agreement - Ratification
Department: Parks and Recreation
Requested By: Greg Batts
Reviewed/Approved by City Attorney?: Yes

Cost:

@ \$21,600

Funding Source if Not
to Budget

~~Parks and Recreation Budget~~

NR

Recruiting
function

Please Provide A Summary of Your Request, Including Background Information to Explain the Request:

Agreement to engage the Mercer Group to perform executive search for Parks and Recreation Director

<u>DB Pension #000032</u>	<u>Budget Amendment</u>
141100	\$ (50,140)
141200	\$ (28,320)
141400	\$ (740,960)
141501	\$ (107,400)
141503	\$ (148,060)
141504	\$ (145,050)
141507	\$ (35,960)
142060	\$ (12,810)
142061	\$ (34,700)
142062	\$ (131,640)
142063	\$ (52,970)
142064	\$ (74,590)
142065	\$ (87,680)
142068	\$ (43,040)
144600	\$ (49,040)
161100	\$ (27,040)
162000	\$ (44,300)
	<u>\$ (1,813,700)</u>
Budgeted	\$ 3,240,950
Actual	\$ 1,427,148
Shortfall	<u>\$ 1,813,802</u>



Coalicion de Lideres Latinos, Inc.- PO BOX 2591., Dalton GA 30722
 706-529-9216 404-803-4546 clila@clila.org

COALICION DE LIDERES LATINOS, INC
 CLILA EIN. 26 0210273

INVOICE

#001

August 19,2021

**To: City of Dalton
 P. Andrew Parker, P.E.
 City Administrator**

Please pay the amount of \$25,000 for the campaign VACCINES FOR ALL to educate and combat COVID within the Latino community, using culturally relevant materials and tactics

DESCRIPTION	AMOUNT
Provide culturally relevant education for the Latino community and a strategic action plan to combat COVID among us --Having at least 2 CLILA's community health workers devoted to efforts against COVID-19, besides the work our volunteers are doing	\$25,000
--CWHs and volunteers to provide education to the community through canvassing houses and businesses --Develop, print and distribute materials to dispel most common myths with CDC information about the virus, its variants and vaccines. As well as inviting people to get vaccinated --Promote this information also on social media, and our radio program	
--Holding weekly COVID vaccine events in our facilities -Publish a calendar of vaccines events in coordination with the City of Dalton, Whitfield County and Core	
-Provide transportation options for people to attend COVID vaccine events	
-Offer perks to motivate people to get vaccinated (Raffle of a TV, food boxes, --VACCI-FIESTA with live music, dances and inflatables for kids, and other culturally attractive activities to get people vaccinated	

Thanks for the opportunity, looking forward to continue serving the community,

Sincerely
América Gruner
 Founder and President-- CLILA

Please make check payable to
COALICION DE LIDERES LATINOS, INC
 PO BOX 2591 Dalton, GA 30722-2591

Cindy Jackson

From: Cindy Jackson
Sent: Tuesday, August 17, 2021 6:12 PM
To: Andrew Parker
Cc: Annalee Harlan
Subject: RE: Tracking Expenses related to COVID Activities

Andrew – See items addressed in red below. I will certainly see that any expenditure that can be reimbursed through the ARPA funds will be. At this point, we'll just throw it all in a "pot" and sort it out later. Thanks, Cindy

From: Andrew Parker
Sent: Tuesday, August 17, 2021 3:51 PM
To: Cindy Jackson <cjackson@daltonga.gov>
Cc: Annalee Harlan <aharlan@daltonga.gov>
Subject: Tracking Expenses related to COVID Activities
Importance: High

Cindy,

As we work through the COVID pandemic providing resources to help with HMC staffing, incentives for vaccinations, morale boosting opportunities, I wanted to formally get with you to establish a charge account for these activities. Below are the items that I understand have been authorized by Councilmember Harlan and the Mayor has also signaled his approval with the plan.

- Via Candace at DDDA – Up to \$25,000 in funding for meals, morale boosting events, and door prizes for Hamilton staff to boost morale over the next couple of weeks. Candace is asking us to clarify whether the DDDA should fund these expenses upfront and be reimbursed by the City or funded by the City upfront? I'd prefer her submit for invoices for reimbursement. I will develop a form for her to complete for reimbursement.
- Via Rob/Allyson at the Chamber – Up to \$2,500 for door prizes for the College vaccination event. They are going to be requesting a reimbursement for those expenses. I will develop a form for them to request reimbursement.
- City expenses related to the Hamilton staffing assistance – I need to make approximately \$7,500 available for expenses related to this assistance. This will cover the cost of T-shirts to designate the City employees, their meal expenses in the cafeteria, some PPE, etc. I will setup an account. Please have Kim designated to receive the invoices and I will open her up to the account to process requisitions & PO's.
- \$100 Employee Benefit for City employees who obtain both vaccines beginning today. Please advise how this will work. I assume it would either be a separate check or added to their payroll disbursement. I don't know of any exception to an employee benefit being non-taxable. A taxable benefit is subject to all state and federal taxes and will have to go on their W-2. I have tried to find out on the IRS website, but I will call a tax professional for guidance.

My understanding is that these expenses will be funded by the general fund and the Elected officials would like to reimburse through ARPA if appropriate. Otherwise, it will be a general fund expenditure if it's not a qualified ARPA expense. The other agencies that will be administering services (DDDA, Chamber, CALIA) will not be eligible for ARPA reimbursement because we didn't procure the services that they are providing or they won't be following our procurement policies or federal procurement policies. I believe paying our employees to be vaccinated will be covered. I don't believe benefits paid on the wages paid at the hospital will be covered since either, but I will check.



INVOICE

July 15, 2021

City of Dalton, Georgia
Attn: Jason Parker
PO Box 1205
Dalton, Georgia 30720

1 of 1

Offer Name:
Thrive Regional Partnership, Inc.
Reaching Beyond Today
FY 2021-22 Appropriation

Current Request:
20,000.00

Total Due: 20,000.00



July 15, 2021

David Pennington
City of Dalton
P.O. Box 1205
Dalton, GA 30722

Dear David,

Thank you once again for your generous contribution to Junior Achievement of Georgia, in support of JA programs across Georgia.

For year-end purposes, this letter can serve as your official tax deduction receipt for City of Dalton's generous donation in the amount of **\$10,000.00** in June 2021.

On behalf of our Board of Directors, dedicated volunteer network, staff, and most importantly, the students we will serve this year, we appreciate the investment you have made to further JA's mission. Junior Achievement continues to be a valued leader and a solution provider in addressing some of Georgia's greatest challenges, including work readiness, financial literacy, and high school dropout rates.

We look forward to a continued partnership creating transformational change in our local communities.

Warmest Regards,

A handwritten signature in blue ink, appearing to read "John Hancock".

John Hancock
President & CEO

This letter serves as an official tax-deductible receipt and states that no goods or services were provided by Junior Achievement of Georgia, Inc. (Federal I.D.#58-0598050) in exchange for this contribution.



CITY COUNCIL AGENDA REQUEST

Meeting Type: Mayor & Council Meeting
Meeting Date: 3-16-20
Agenda Item: Proposal to Support Georgia Forward/GA Young Gamechangers
Department: Administration
Requested By: Jason Parker
Reviewed/Approved by City Attorney? N/A
Cost: \$50,000
Funding Source if Not in Budget: General Fund, Others

Approved

Funds not needed until 2021

Please Provide A Summary of Your Request, Including Background Information to Explain the Request:

Proposal to support GA Young Chambers to work persistent community issues and provide written recommendations. The group will consist of 50 individuals under age 40, one-third of which will be from the Dalton/Whitfield Community.



CITY COUNCIL AGENDA REQUEST

Meeting Type: Mayor & Council Meeting

Meeting Date: 12-7-20

Agenda Item: Resolution 20-28 Agreement with the Community Foundation of Northwest Georgia for Concession and Restroom Facilities at Burr Park

Department: Administration and Recreation

Requested By: Jason Parker

Reviewed/Approved by City Attorney? Yes

Cost: \$300,000.00 *Funding not required until 2021*

Funding Source if Not in Budget: General Fund

Please Provide A Summary of Your Request, Including Background Information to Explain the Request:

This is an agreement authorizing the Community Foundation to manage the construction of a restroom and concession facility at Burr Performing Arts Park. The Foundation will use \$300,000.00 in private funding and this resolution commits up to \$300,000.00 in City funds toward the project.

Cindy Jackson

From: Todd Pangle
Sent: Wednesday, August 18, 2021 7:37 AM
To: Andrew Parker
Cc: Cindy Jackson; David Pennington <ais>; Gary Crews; 'annaleeharlan@gmail.com'
Subject: RE: Follow-up concerning City Fire Hydrant billing

Andrew,

I am content with this and will leave it as is if everyone else is as well. I just want to note a few items before moving on. First, the "hydrant repair requests" includes hydrants in the unincorporated areas of Whitfield as well as the incorporated. I have not reduced the list to only incorporated to get an actual count of repairs initiated by our department but I will. Last, in conversations I have with other jurisdiction that have municipally owned utility companies, they literally laugh at the thought of the fire department paying for hydrants. I also realize there is more to the situation and many factors to be considered, just seems to be a robbing Peter to pay Paul situation.

So everyone is on the same page, I was unaware they were using repairs to justify the \$45,000 per year fee. We have been taking care of most many repairs needed, however I have instructed the staff to discontinue that as I want to ensure our taxpayers are receiving the maintenance work they are paying for.

Thank You,
Chief Todd Pangle
Dalton Fire Department
404 School St.
Dalton, GA 30720
Office: 706-226-9648
Fax: 706-272-7107



From: Andrew Parker
Sent: Tuesday, August 17, 2021 10:23 PM
To: Todd Pangle <tpangle@daltonga.gov>
Cc: Cindy Jackson <cjackson@daltonga.gov>; David Pennington <ais> <dpennington@ais-ins.net>; Gary Crews <gcrews@daltonga.gov>
Subject: FW: Follow-up concerning City Fire Hydrant billing

Chief Pangle,

Please see the information below and attached regarding the follow-up information that I requested from Dalton Utilities on the hydrant fee discussion a couple of weeks back. They maintain that County residents pay higher water rates to cover DU's hydrant maintenance expenses within the unincorporated County limits (they reference the attached rate structures). The fee charged to the City is a flat \$3.17 rate (if I recall correctly) per month per hydrant within the City (approx. 1,100). Also attached are the hydrant repair requests since March of 2019. Once you have a chance to review, please let me know if you have any questions or need more information.

P. Andrew Parker, P.E.
City Administrator

Cindy Jackson

From: Andrew Parker
Sent: Wednesday, September 1, 2021 5:37 PM
To: Cindy Jackson; David Pennington <ais>; Gary Crews; Tyree Goodlett; Annalee Harlan
Cc: Kim Witherow
Subject: RE: Budget Amendment
Attachments: Administrative COVID-19 Expenses.xlsx; Amounts ; SFI-KM-C36421082914310.pdf

Cindy,

Please see the attached spreadsheet for the revised total for line item 15 in the proposed Budget Amendment #3. The updated amount is substantially more than what was originally proposed, but I've been made aware of several expenses that need to be included.

We also need to up the DDDA amount (line 8) to \$45,000 since Candace is sourcing the rental of the air conditioned restrooms for the Regeneron site (see attached email).

Finally, please add \$2,000 (line #16) for the Convention Center which is 50% of the cost of the part time employee at the reception area. I spoke with Chairman Jensen who seemed positive that the County would cover the other 50%. I've copied Mayor and Councilmembers so that they are aware of the request/plan. *HMT*

Also, I'm pleased to announce that the Community Foundation has agreed to provide \$1,000 in restricted funds for meals at the Regeneron/COVID vaccination site. David Aft advised they could probably do more once the \$1,000 is exhausted and to let him know when we reach that threshold.

Once you have a chance to review, please let me know if you have any questions or need more information. Thank you!

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
Sent: Sunday, August 29, 2021 2:22 PM
To: David Pennington <ais> <dpennington@ais-ins.net>; Gary Crews <gcrews@daltonga.gov>; Tyree Goodlett <tgoodlett@daltonga.gov>; Annalee Harlan <aharlan@daltonga.gov>
Cc: Andrew Parker <aparker@daltonga.gov>
Subject: Budget Amendment

Good Afternoon,

I wanted to give you a heads up that a substantial budget amendment will be presented at the next council meeting. I have attached the budget amendment for your review.

Please feel free to give me a call if you have any questions or need clarification.

Thanks,

Administrative COVID Expenses

Item Number	Description	Amount
1	Polo shirts for HHCS Staffing Assistance	\$ 2,850.00
2	COVID Vaccine PSA video	\$ 4,175.00
3	Meals at Regeneron/Vaccine Site	\$ 9,600.00
4	Fan Rental for Treatment Site	\$ 4,000.00
5	Logistics Supplies	\$ 7,500.00
6	Miscellaneous	\$ 1,000.00
7	Hamilton Staffing Assistance Cafeteria Meals	\$ 10,000.00
	Total	<u>\$ 39,125.00</u>

Cindy Jackson

From: Candace Eaton
Sent: Monday, August 30, 2021 1:51 PM
To: Andrew Parker
Subject: Amounts

Hey,

Just talked to Mike at VIP trailers and he said he could give us a 10% discount for the next 6 week order. So to just estimate 8,000 every 2 weeks so 24,000 for 6 more weeks with a \$2,400 discount that makes for \$21,600 for potties. I think it should actually be cheaper and they owe us a refund from fuel and generator charges that we did not need, but just trying to get an estimate of prices.

Here is what I have spent so far:

8400	Buckin Burrito	Meals for 1400 employees at HMC
3300	VIP Porta Potties	Potties at Trade Center - one for staff and one for covid positive patients
4600	VIP Porta Potties	Potties at Trade Center - one for staff and one for covid positive patients
161.25	Buckin Burrito	Cookies for Night shift HMC
784.92	Axe Throwing	HMC event (Hospital said this would have to come at a later time so they are just waiting for us
357.81	Coca Cola	HMC Event
97.35	Kroger	HMC Event
123.95	Inflated	HMC Event
445.03	Inflated	HMC Event
80.25	Coca Cola	HMC Event
1442.9	Mama Wilsons	HMC Event - Cookies for Thursday lunch and Sunday
55.33	Walmart	Snacks for employees working Trade Center

19848.79

25000	Beginning
-19848.8	Spent
5151.21	Remaining

Candace K. Eaton

Executive Director
706-278-3332 -- Office
706-934-9995 -- Cell
eaton@downtowndalton.com
www.downtowndalton.com