2026 PROPOSED BUDGET

GENERAL FUND

City of Dalton

General Fund 2026 Proposed Budget

With Comparative Amounts - 2024 Actual and 2025 Adopted

	Actual 2024 (1)	Adopted 2025 (1)	Proposed 2026	% Change 2026 to 2025
EXPENDITURES				
General Government				
Elections	$ -	$ 4,000	$ -	0.00%
Legislative	183,415	163,000	175,000	7.36%
Administrative	879,012	935,000	1,090,000	16.58%
City Clerk	451,812	462,000	477,000	3.25%
Finance	850,369	900,000	959,000	6.56%
Information Technology	731,463	976,000	1,154,000	18.24%
Human Resources	519,545	610,000	495,000	-18.85%
Building & Grounds	402,721	453,000	416,000	-8.17%
Judicial				
Municipal Court	653,036	678,000	744,000	9.73%
Public Safety				
Police	10,521,589	12,565,000	13,155,000	4.70%
Fire	11,204,507	11,605,000	13,178,000	13.55%
Public Works & Infrastructure				
Public Works	8,286,686	8,968,000	9,414,000	4.97%
Infrastructure	337,241	8,000	10,000	25.00%
Recreation & Culture				
Recreation	4,212,591	4,683,000	5,481,000	17.04%
Payments to Other Agencies	367,280	292,000	289,000	-1.03%
Health & Welfare				
Payments to Other Agencies	25,984	26,000	1,000	-96.15%
Housing & Development				
Code Compliance	269,786	290,000	293,000	1.03%
Payments to Other Agencies	427,500	352,000	90,000	-74.43%
Non-Departmental	2,144,771	522,000	508,000	-2.68%
Debt Service	1,186,550	1,188,000	1,188,000	0.00%
Total Expenditures	43,655,858	45,680,000	49,117,000	7.52%
OTHER FINANCING USES				
Transfers Out	10,784,174	645,000	703,000	8.99%
Total Other Financing Uses	10,784,174	645,000	703,000	8.99%
Total Expenditures and Other Financing Uses	**$ 54,440,032**	**$ 46,325,000**	**$ 49,820,000**	**7.54%**
Net Increase (Decrease) Fund Balance	**$ (5,004,962)**	**$ -**	**$ (805,000)**	
Utilization of Fund Balance	**$ 5,004,962**	**$ -**	**$ 805,000**	

(1) to reflect non-departmental allocations and elimination of debt service fund

2026 PROPOSED BUDGET

SUPPLEMENTAL SCHEDULES

City of Dalton

General Fund 2026 Proposed Budget

By Classification

	Proposed 2026	% of Total		Proposed 2026	% of Total
Revenues:			**Expenditures:**		
Property taxes	$ 9,100,000	18.57%	Personal services & benefits	$ 37,505,000	75.28%
Other taxes	16,630,000	33.93%	Purchased & contracted services	5,528,000	11.10%
Licenses and permits	431,000	0.88%	Supplies & operating charges	4,380,000	8.79%
Charges for services	1,840,000	3.75%	Capital outlay	36,000	0.07%
Fines and forfeitures	710,000	1.45%	Payments to others	380,000	0.76%
Investment income	700,000	1.43%	Contingency	100,000	0.20%
Intergovernmental	835,000	1.70%	Debt Service	1,188,000	2.38%
Miscellaneous	368,000	0.75%	**Total Expenditures**	49,117,000	98.59%
Total Revenues	30,614,000	62.46%			
Other Sources:			**Total Other Uses:**		
Transfers in:			Transfers out:		
Utility transfer	15,550,000	31.72%	SPLOST Fund (paving)	703,000	1.41%
DWRSWMS transfer	2,000,000	4.08%	**Total Other Uses**	703,000	1.41%
Hotel-Motel tax fund	826,000	1.69%			
Sale of fixed assets	25,000	0.05%			
Total Other Sources	18,401,000	37.54%			
Total Revenue & Other Sources	**$ 49,015,000**	**100.00%**			
Utilization of Fund Balance	**805,000**				
Total Revenue & Other Sources	**$ 49,820,000**		**Total Expenditures & Other Uses**	**$ 49,820,000**	**100.00%**

City of Dalton

General Fund 2026 Proposed Budget - Expenditures & Other Financing Uses

As a Percentage of Total - By Legal Level of Control

	Proposed 2026	% of Total
EXPENDITURES		
General Government		
Legislative	$ 175,000	0.35%
Administrative	1,090,000	2.19%
City Clerk	477,000	0.96%
Finance	959,000	1.92%
Information Technology	1,154,000	2.32%
Human Resources	495,000	0.99%
Building & Grounds	416,000	0.84%
Judicial		
Municipal Court	744,000	1.49%
Public Safety		
Police	13,155,000	26.41%
Fire	13,178,000	26.45%
Public Works & Infrastructure		
Public Works	9,414,000	18.90%
Infrastructure	10,000	0.02%
Recreation & Culture		
Recreation	5,481,000	11.00%
Payments to Other Agencies	289,000	0.58%
Health & Welfare		
Payments to Other Agencies	1,000	0.00%
Housing & Development		
Code Compliance	293,000	0.59%
Payments to Other Agencies	90,000	0.18%
Non-departmental	508,000	1.02%
Debt Service	1,188,000	2.38%
Total Expenditures	49,117,000	98.59%
OTHER FINANCING USES		
Total Other Financing Uses		
SPLOST Fund (paving)	703,000	1.41%
Total Other Financing Uses	703,000	1.41%
Total Expenditures & Other Financing Uses	**$ 49,820,000**	**100.00%**

Other Agency Allocations

	2026 Proposed Budget	2025 Adopted Budget
General Fund:		
Downtown Development Authority	$ -	$ 60,000
Dalton-Whitfield Joint Development Authority	-	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	273,000	273,000
In-kind	6,000	5,300
Whitfield Murray Historical Society		
In-kind	3,000	3,000
Huff House - In-kind	3,000	2,700
Crown Mill - In-kind	4,000	3,900
The Greenhouse	-	25,000
Emery Center	-	3,600
THRIVE Partnership	-	20,000
Junior Achievement (limited commitment)	10,000	10,000
Believe Greater Dalton (limited commitment)	-	25,000
	$ 380,000	$ 670,000
Economic Development Fund		
Dalton-Whitfield Joint Development Authority	$ 157,500	$ -
Believe Greater Dalton (limited commitment)	$ 25,000	$ -
	$ 182,500	$ -
Hotel-Motel Tax Fund:		
Northwest Georgia Trade & Convention Center		
Operations	$ 298,450	$ 283,670
Capital	358,675	358,675
Dalton Area Convention & Visitors Bureau		
Operations	286,000	205,000
Designated Marketing Organization	301,400	264,000
	$ 1,244,525	$ 1,111,345
Total Agency Allocations	$ 1,782,025	$ 1,781,345

City of Dalton

General Fund 2026 Proposed Budget

Expenditures & Other Financing Sources by Classification

	Proposed 2026	Classification Type							
EXPENDITURES		**Personal Services & Benefits**	**Purchased Services**	**Supplies**	**Capital**	**Payments to Others**	**Contingency**	**Debt Service**	**Transfer to Other Funds**
General Government									
Legislative	$ 175,000	$ 126,000	$ 33,000	$ 14,000	$ -	$ 2,000	$ -	$ -	$ -
Administrative	1,090,000	912,000	141,000	23,000	-	14,000	-	-	-
City Clerk	477,000	434,000	37,000	6,000	-	-	-	-	-
Finance	959,000	727,000	221,000	11,000	-	-	-	-	-
Information Technology	1,154,000	527,000	537,000	90,000	-	-	-	-	-
Human Resources	495,000	416,000	71,000	8,000	-	-	-	-	-
Building & Grounds	416,000	79,000	201,000	136,000	-	-	-	-	-
Judicial		-	-	-	-	-	-	-	-
Municipal Court	744,000	484,000	242,000	18,000	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Police	13,155,000	11,425,000	1,184,000	546,000	-	-	-	-	-
Fire	13,178,000	12,138,000	486,000	554,000	-	-	-	-	-
Public Works & Infrastructure		-	-	-	-	-	-	-	-
Public Works	9,414,000	6,290,000	1,095,000	2,012,000	17,000	-	-	-	-
Infrastructure	10,000	-	10,000	-	-	-	-	-	-
Recreation & Culture		-	-	-	-	-	-	-	-
Recreation	5,481,000	3,702,000	815,000	949,000	15,000	-	-	-	-
Payments to Other Agencies	289,000	-	-	-	-	289,000	-	-	-
Health & Welfare		-	-	-	-	-	-	-	-
Payments to Other Agencies	1,000	-	-	-	-	1,000	-	-	-
Housing & Development		-	-	-	-	-	-	-	-
Code Compliance	293,000	246,000	28,000	19,000	-	-	-	-	-
Payments to Other Agencies	90,000	-	-	-	-	90,000	-	-	-
Non-departmental	508,000	-	408,000	-	-	-	100,000	-	-
Debt Service	1,188,000	-	-	-	-	-	-	1,188,000	-
Total Expenditures	49,117,000	37,506,000	5,509,000	4,386,000	32,000	396,000	100,000	1,188,000	-
OTHER FINANCING USES									
SPLOST 2020 (paving)	703,000	-	-	-	-	-	-	-	703,000
Total Other Financing Uses	703,000	-	-	-	-	-	-	-	703,000
Total Expenditures & Other Financing Uses	**$ 49,820,000**	**$ 37,506,000**	**$ 5,509,000**	**$ 4,386,000**	**$ 32,000**	**$ 396,000**	**$ 100,000**	**$ 1,188,000**	**$ 703,000**
		75%	**11%**	**9%**	**0%**	**1%**	**0%**	**2%**	**1%**
2024 Adopted by Classification	**$ 46,325,000**	**$ 34,204,000**	**$ 5,260,000**	**$ 4,206,000**	**$ 36,000**	**$ 686,000**	**$ 100,000**	**$ 1,188,000**	**$ 645,000**
Increase (Decrease)	**$ 3,495,000**	**$ 3,302,000**	**$ 249,000**	**$ 180,000**	**$ (4,000)**	**$ (290,000)**	**$ -**	**$ -**	**$ 58,000**
% Increase (Decrease)	**7%**	**9%**	**5%**	**4%**	**-13%**	**-73%**	**0%**	**0%**	**8%**

2026 PROPOSED BUDGET

CAPITAL PROJECTS

City of Dalton
Capital Projects Funds
2026 Proposed Budgets

	Capital Projects Fund	
	Amendment to 2024 SPLOST	**Capital Improvements**
Revenues		
Interest income	$ -	$ 15,000
Total Revenues	-	15,000
Expenditures		
General government and administrative	-	-
Public works	703,000	-
Infrastructure		40,000
Debt service - principle & interest	-	-
Total Expenditures	703,000	40,000
(Deficiency) of Revenues (Under Expenditures)	(703,000)	(25,000)
Other Financing Sources (Uses)		
Transfers in (out)	703,000	-
Proceeds from sale of capital assets	-	25,000
Total Other Financing Sources (Uses)	703,000	25,000
Net Change in Fund Balance	$ -	$ -

Please note the 2015 SPLOST Fund, 2020 SPLOST Fund, 2024 SPLOST Fund, 2021 Bonded Capital Projects Fund, other Capital Grants funds are multi-year budgets and not adopted annually. Any changes to these funds are achieved by Budget Amendments approved by Mayor & Council.

2026 PROPOSED BUDGETS

SPECIAL REVENUE FUNDS

City of Dalton
Special Revenue Funds
2026 Proposed Budgets

	Hotel Motel Tax	Confiscated Assets	Economic Development	CDBG Grant Fund	OPIOID Settlement Fund
Revenues					
Hotel motel taxes	$ 2,110,000	$ -	$ -	$ -	$ -
Forfeitures and seizures	-	75,000	-	-	-
Settlements (OPIOID)	-	-	-	-	56,000
PILOT payments	-	-	183,000	-	-
Intergovernmental - federal and state	-	-	-	315,000	-
Investment earnings	-	8,000	-	-	-
Total Revenues	2,110,000	83,000	183,000	315,000	56,000
Expenditures					
General government	-	-	-	63,000	-
Housing and development	-	-	183,000	202,000	-
Public safety	-	88,000	-	-	56,000
Public works and infrastructure	-	-	-	-	-
Health and welfare	-	-	-	50,000	-
Culture, recreation and tourism	1,284,000	-	-	-	-
Total Expenditures	1,284,000	88,000	183,000	315,000	56,000
(Deficiency) of Revenues (Under Expenditures)	826,000	(5,000)	-	-	-
Other Financing Sources (Uses)					
Transfers in (out)	(826,000)	-	-	-	-
Proceeds from sale of capital assets	-	5,000	-	-	-
Total Other Financing Sources (Uses)	(826,000)	5,000	-	-	-
Net Change in Fund Balance	$ -	$ -	$ -	$ -	$ -

Please note various grant funds are multi-year budgets and not adopted annually, but at the point the grants are executed by the City. Any change to these funds is achieved by Budget Amendments approved by Mayor & Council.