

**PROPOSED 2022 BUDGET
GENERAL FUND**

City of Dalton
General Fund 2022 Budget

With Comparative Amounts - 2020 Actual and 2021 Adopted

	<u>Actual 2020</u>	<u>Adopted 2021</u>	<u>Proposed 2022</u>	<u>% Change 2022 to 2021</u>
Revenues				
Taxes	\$ 20,545,325	\$ 20,445,500	\$ 21,363,000	4.49%
Licenses and permits	341,327	349,500	360,900	3.26%
Intergovernmental	1,160,716	353,700	446,000	26.10%
Charges for services	1,272,964	1,499,800	1,652,600	10.19%
Fines and forfeitures	408,294	425,000	446,000	4.94%
Investment income	230,270	250,000	120,000	-52.00%
Contributions and donations	23,078	18,000	23,500	30.56%
Miscellaneous	347,861	443,500	543,500	22.55%
Total Revenues	<u>24,329,835</u>	<u>23,785,000</u>	<u>24,955,500</u>	<u>4.92%</u>
EXPENDITURES				
General Government				
Elections	\$ -	\$ 8,000	\$ -	0.00%
Legislative	151,043	152,100	154,000	1.25%
Administrative	571,200	522,600	659,500	26.20%
City Clerk	340,405	347,000	367,530	5.92%
Finance	700,722	759,700	861,000	13.33%
Human Resources	414,949	440,000	528,350	20.08%
Information Technology	416,848	544,400	567,300	4.21%
Building & Grounds	230,148	238,000	266,950	12.16%
Judicial				
Municipal Court	427,469	472,000	500,310	6.00%
Public Safety				
Fire	9,659,322	9,255,100	9,754,970	5.40%
Police	8,928,821	9,258,400	10,230,505	10.50%
Public Works & Infrastructure				
Public Works	7,286,366	7,726,700	7,893,055	2.15%
Infrastructure	576,950	210,000	634,000	201.90%
Recreation & Culture				
Recreation	3,605,224	3,500,000	3,791,780	8.34%
Payments to Other Agencies	345,935	355,200	355,200	0.00%
Health & Welfare				
Payments to Other Agencies	56,984	1,000	1,000	0.00%
Housing & Development				
Payments to Other Agencies	215,000	215,000	372,500	73.26%
Contingency				
	-	401,300	200,000	-50.16%
Total Expenditures	<u>33,927,386</u>	<u>34,406,500</u>	<u>37,137,950</u>	<u>7.94%</u>
OTHER FINANCING SOURCES & (USES)				
Proceeds from Sale of Capital Assets	3,699	-	5,000	0.00%
Transfers In	15,499,745	11,273,000	19,125,350	69.66%
Transfers Out	(4,291,218)	(651,500)	(6,947,900)	966.45%
Total Other Financing Sources (Uses)	<u>11,212,226</u>	<u>10,621,500</u>	<u>12,182,450</u>	<u>14.70%</u>
Net Increase (Decrease) Fund Balance	<u>\$ 1,614,675</u>	<u>\$ -</u>	<u>\$ -</u>	

**PROPOSED 2022 BUDGET
SUPPLEMENTAL SCHEDULES**

City of Dalton
General Fund 2022 Budget
By Classification

	Proposed 2022	% of Total
Revenues:		
Property taxes	\$ 7,966,000	18.07%
Other taxes	13,397,000	30.39%
Licenses and permits	360,900	0.82%
Charges for services	1,652,600	3.75%
Fines and forfeitures	446,000	1.01%
Investment income	120,000	0.27%
Intergovernmental	446,000	1.01%
Miscellaneous	<u>567,000</u>	<u>1.29%</u>
Total Revenues	<u>24,955,500</u>	<u>56.61%</u>
Other Sources:		
Transfers in:		
Utility transfer	11,326,000	25.69%
Hotel-Motel tax fund	477,550	1.08%
Grant funds	7,321,800	16.61%
Sale of fixed assets	<u>5,000</u>	<u>0.01%</u>
Total Other Sources	<u>19,130,350</u>	<u>43.39%</u>
Total Revenue & Other Sources	<u>\$ 44,085,850</u>	<u>100.00%</u>
Expenditures:		
Personal services & benefits	\$ 27,886,280	63.25%
Professional & other purchased services	4,362,080	9.89%
Supplies & operating charges	3,281,390	7.44%
Capital outlay	679,500	1.54%
Payments to others	728,700	1.65%
Contingency	<u>200,000</u>	<u>0.45%</u>
Total Expenditures	<u>37,137,950</u>	<u>84.24%</u>
Total Other Uses		
Transfers out:		
Senior Center	177,000	0.40%
Capital Construction Projects	5,821,800	13.21%
Capital Acquisition	384,600	0.87%
Airport Grant Match	32,500	0.07%
Debt Service Fund	<u>532,000</u>	<u>1.21%</u>
Total Other Uses	<u>6,947,900</u>	<u>15.76%</u>
Total Expenditures & Other Uses	<u>\$ 44,085,850</u>	<u>100.00%</u>

City of Dalton
General Fund 2022 Budget - Expenditures & Other Financing Uses
As a Percentage of Total Proposed - By Legal Level of Control

	Proposed 2022	% of Total
EXPENDITURES		
General Government		
Elections	\$ -	0.00%
Legislative	154,000	0.35%
Administrative	659,500	1.50%
City Clerk	367,530	0.83%
Finance	861,000	1.95%
Human Resources	528,350	1.20%
Information Technology	567,300	1.29%
Building & Grounds	266,950	0.61%
Judicial		
Municipal Court	500,310	1.13%
Public Safety		
Fire	9,754,970	22.13%
Police	10,230,505	23.21%
Public Works & Infrastructure		
Public Works	7,893,055	17.90%
Infrastructure	634,000	1.44%
Recreation & Culture		
Recreation	3,791,780	8.60%
Payments to Other Agencies	355,200	0.81%
Health & Welfare		
Payments to Other Agencies	1,000	0.00%
Housing & Development		
Payments to Other Agencies	372,500	0.84%
Contingency	<u>200,000</u>	<u>0.45%</u>
Total Expenditures	<u>37,137,950</u>	<u>84.24%</u>
OTHER FINANCING USES		
Total Other Financing Uses		
Senior Center	177,000	0.40%
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Debt Service Fund	<u>532,000</u>	<u>1.21%</u>
Total Other Financing Uses	<u>6,947,900</u>	<u>15.76%</u>
Total Revenue & Other Financing Uses	<u>\$ 44,085,850</u>	<u>100.00%</u>

Other Agency Allocations

	2021 Budget	2022 Budget
General Fund:		
Downtown Development Authority	\$ 135,000	\$ 135,000
Creative Arts Guild	56,000	56,000
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	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	1,800	1,800
Crown Mill - In-kind	2,400	2,400
	<u>\$ 571,200</u>	<u>\$ 728,700</u>
Economic Development Fund:		
Dalton-Whitfield Joint Development Authority	<u>\$ 157,500</u>	<u>\$ -</u>
Hotel-Motel Tax Fund:		
Northwest Georgia Trade & Convention Center		
Operations	\$ 238,985	\$ 238,775
Capital	358,675	358,675
Dalton Area Convention & Visitors Bureau		
Operations	173,000	205,000
Designated Marketing Organization	171,400	225,000
	<u>\$ 942,060</u>	<u>\$ 1,027,450</u>
Total Agency Allocations	<u><u>\$ 1,670,760</u></u>	<u><u>\$ 1,756,150</u></u>

PROPOSED 2022 BUDGETS
DEBT SERVICE FUND
CAPITAL PROJECTS FUNDS

City of Dalton
Debt Service Fund and Capital Projects Funds
2022 Budgets

	<u>Debt Service Fund</u>	<u>Capital Acquisition Fund</u>	<u>Bonded 2021 Capital Projects</u>
Revenues			
Interest income	\$ 800	\$ 2,000	\$ -
Total Revenues	<u>800</u>	<u>2,000</u>	<u>-</u>
Expenditures			
General government and administrative	4,000	-	-
Capital expenditures	-	396,600	5,821,800
Debt service - principle & interest	814,425	-	-
Total Expenditures	<u>818,425</u>	<u>396,600</u>	<u>5,821,800</u>
(Deficiency) of Revenues (Under Expenditures)	<u>(817,625)</u>	<u>(394,600)</u>	<u>(5,821,800)</u>
Other Financing Sources (Uses)			
Transfers in (out)	532,000	384,600	5,821,800
Proceeds from sale of capital assets	-	10,000	-
Total Other Financing Sources (Uses)	<u>532,000</u>	<u>394,600</u>	<u>5,821,800</u>
Net Change in Fund Balance	<u>\$ (285,625)</u>	<u>\$ -</u>	<u>\$ -</u>

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

**2022 PROPOSED BUDGETS
SPECIAL REVENUE FUNDS**

**City of Dalton
Special Revenue Funds
2022 Budgets**

	<u>Hotel Motel Tax</u>	<u>Confiscated Assets</u>	<u>Tax Allocation District #1</u>	<u>Tax Allocation District #3</u>	<u>Economic Development</u>	<u>CDBG Grant Fund</u>	<u>Airport Grant Fund</u>	<u>ARPA Grant Fund</u>
Revenues								
Hotel motel taxes	\$ 1,575,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Forfeitures and seizures	-	10,000	-	-	-	-	-	-
Property taxes	-	-	-	-	-	-	-	-
PILOT payments	-	-	-	-	33,000	-	-	-
Intergovernmental - federal and state	-	40,000	-	-	-	603,000	397,500	4,436,715
Investment earnings	-	300	50	-	3,000	-	-	500
Total Revenues	<u>1,575,000</u>	<u>50,300</u>	<u>50</u>	<u>-</u>	<u>36,000</u>	<u>603,000</u>	<u>397,500</u>	<u>4,437,215</u>
Expenditures								
General government	-	-	-	-	-	26,000	430,000	-
Housing and development	-	-	50	50	1,500,000	452,000	-	-
Public safety	-	52,300	-	-	-	-	-	-
Public works and infrastructure	-	-	-	-	-	-	-	1,545,415
Health and welfare	-	-	-	-	-	125,000	-	-
Culture, recreation and tourism	1,097,450	-	-	-	-	-	-	-
Total Expenditures	<u>1,097,450</u>	<u>52,300</u>	<u>50</u>	<u>50</u>	<u>1,500,000</u>	<u>603,000</u>	<u>430,000</u>	<u>1,545,415</u>
(Deficiency) of Revenues (Under Expenditures)	<u>477,550</u>	<u>(2,000)</u>	<u>-</u>	<u>(50)</u>	<u>(1,464,000)</u>	<u>-</u>	<u>(32,500)</u>	<u>2,891,800</u>
Other Financing Sources (Uses)								
Transfers in (out)	(477,550)	-	-	-	-	-	32,500	(7,321,800)
Proceeds from sale of capital assets	-	2,000	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>(477,550)</u>	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,500</u>	<u>(7,321,800)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (50)</u>	<u>\$ (1,464,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,430,000)</u>