

**2025 PROPOSED BUDGET
GENERAL FUND**

City of Dalton
General Fund 2025 Proposed Budget

With Comparative Amounts - 2023 Actual and 2024 Adopted

	Actual 2023 (1)	Adopted 2024 (1)	Proposed 2025	% Change 2025 to 2024
Revenues				
Taxes	\$ 24,388,590	\$ 24,015,000	\$ 25,203,000	4.95%
Licenses and permits	428,410	420,000	438,000	4.29%
Intergovernmental	696,483	774,000	783,000	1.16%
Charges for services	1,843,447	1,665,000	1,788,000	7.39%
Fines and forfeitures	498,105	476,000	478,000	0.42%
Investment income	1,180,880	850,000	1,300,000	52.94%
Miscellaneous	799,899	668,000	288,000	-56.89%
Total Revenues	<u>29,835,814</u>	<u>28,868,000</u>	<u>30,278,000</u>	<u>4.88%</u>
EXPENDITURES				
General Government				
Elections	\$ 8,456	\$ -	\$ 4,000	0.00%
Legislative	125,680	145,000	163,000	12.41%
Administrative	598,603	866,000	935,000	7.97%
City Clerk	389,120	444,000	462,000	4.05%
Finance	796,145	853,000	900,000	5.51%
Information Technology	607,296	742,000	976,000	31.54%
Human Resources	440,638	566,000	610,000	7.77%
Building & Grounds	385,267	423,000	453,000	7.09%
Judicial				
Municipal Court	588,697	645,000	678,000	5.12%
Public Safety				
Police	9,486,934	10,651,000	12,565,000	17.97%
Fire	9,997,235	11,384,000	11,605,000	1.94%
Public Works & Infrastructure				
Public Works	7,833,594	8,951,000	8,968,000	0.19%
Infrastructure	50,252	15,000	8,000	-46.67%
Recreation & Culture				
Recreation	3,755,732	4,197,000	4,683,000	11.58%
Payments to Other Agencies	355,040	363,000	292,000	-19.56%
Health & Welfare				
Payments to Other Agencies	13,534	26,000	26,000	0.00%
Housing & Development				
Code Compliance	173,450	308,000	290,000	-5.84%
Payments to Other Agencies	407,500	427,000	352,000	-17.56%
Non-Departmental	<u>245,314</u>	<u>324,000</u>	<u>522,000</u>	<u>61.11%</u>
Total Expenditures	<u>36,258,487</u>	<u>41,330,000</u>	<u>44,492,000</u>	<u>7.65%</u>
OTHER FINANCING SOURCES & (USES)				
Proceeds from Sale of Capital Assets	10,475	5,000	15,000	200.00%
Transfers In	19,887,239	16,656,000	16,032,000	-3.75%
Transfers Out	(7,225,653)	(4,199,000)	(1,833,000)	-56.35%
Total Other Financing Sources (Uses)	<u>12,672,061</u>	<u>12,462,000</u>	<u>14,214,000</u>	<u>14.06%</u>
Net Increase (Decrease) Fund Balance	<u>\$ 6,249,388</u>	<u>\$ -</u>	<u>\$ -</u>	

(1) Non-departmental items have been adjusted for comparison purposes

**2025 BUDGET
SUPPLEMENTAL SCHEDULES**

City of Dalton
General Fund 2025 Budget

By Classification

	Proposed 2025	% of Total
Revenues:		
Property taxes	\$ 9,119,000	19.68%
Other taxes	16,084,000	34.72%
Licenses and permits	438,000	0.95%
Charges for services	1,788,000	3.86%
Fines and forfeitures	478,000	1.03%
Investment income	1,300,000	2.81%
Intergovernmental	783,000	1.69%
Miscellaneous	288,000	0.62%
Total Revenues	<u>30,278,000</u>	<u>65.36%</u>
Other Sources:		
Transfers in:		
Utility transfer	15,365,000	33.17%
Hotel-Motel tax fund	667,000	1.44%
Sale of fixed assets	15,000	0.03%
Total Other Sources	<u>16,047,000</u>	<u>34.64%</u>
Total Revenue & Other Sources	<u>\$ 46,325,000</u>	<u>100.00%</u>
Expenditures:		
Personal services & benefits	\$ 34,207,000	73.84%
Purchased & contracted services	5,257,000	11.35%
Supplies & operating charges	4,206,000	9.08%
Capital outlay	36,000	0.08%
Payments to others	686,000	1.48%
Contingency	100,000	0.22%
Total Expenditures	<u>44,492,000</u>	<u>96.04%</u>
Total Other Uses		
Transfers out:		
SPLOST Fund 2020 (paving)	645,000	1.39%
Debt Service Fund	1,188,000	2.56%
Total Other Uses	<u>1,833,000</u>	<u>3.96%</u>
Total Expenditures & Other Uses	<u>\$ 46,325,000</u>	<u>100.00%</u>

City of Dalton
General Fund 2025 Budget - Expenditures & Other Financing Uses
As a Percentage of Total - By Legal Level of Control

	Proposed 2025	% of Total
EXPENDITURES		
General Government		
Elections	\$ 4,000	0.01%
Legislative	163,000	0.35%
Administrative	935,000	2.02%
City Clerk	462,000	1.00%
Finance	900,000	1.94%
Information Technology	976,000	2.11%
Human Resources	610,000	1.32%
Building & Grounds	453,000	0.98%
Judicial		
Municipal Court	678,000	1.46%
Public Safety		
Police	12,565,000	27.12%
Fire	11,605,000	25.05%
Public Works & Infrastructure		
Public Works	8,968,000	19.36%
Infrastructure	8,000	0.02%
Recreation & Culture		
Recreation	4,683,000	10.11%
Payments to Other Agencies	292,000	0.63%
Health & Welfare		
Payments to Other Agencies	26,000	0.06%
Housing & Development		
Code Compliance	290,000	0.63%
Payments to Other Agencies	352,000	0.76%
Non-departmental	<u>522,000</u>	<u>1.13%</u>
Total Expenditures	<u>44,492,000</u>	<u>96.04%</u>
OTHER FINANCING USES		
Total Other Financing Uses		
SPLOST Fund 2020 (paving)	645,000	1.39%
Debt Service Fund	<u>1,188,000</u>	<u>2.56%</u>
Total Other Financing Uses	<u>1,833,000</u>	<u>3.96%</u>
Total Revenue & Other Financing Uses	<u>\$ 46,325,000</u>	<u>100.00%</u>

City of Dalton
General Fund 2025 Budget

Expenditures & Other Financing Sources by Classification

	Proposed 2025	Classification Type						
		Personal Services & Benefits	Purchased Services	Supplies	Capital	Payments to Others	Contingency	Transfer to Other Funds
EXPENDITURES								
General Government								
Elections	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -
Legislative	163,000	117,000	32,000	12,000	-	2,000	-	-
Administrative	935,000	756,000	146,000	19,000	-	14,000	-	-
City Clerk	462,000	418,000	38,000	6,000	-	-	-	-
Finance	900,000	673,000	216,000	11,000	-	-	-	-
Information Technology	976,000	483,000	403,000	90,000	-	-	-	-
Human Resources	610,000	496,000	108,000	6,000	-	-	-	-
Building & Grounds	453,000	72,000	247,000	134,000	-	-	-	-
Judicial								
Municipal Court	678,000	438,000	220,000	20,000	-	-	-	-
Public Safety								
Police	12,565,000	10,870,000	1,178,000	517,000	-	-	-	-
Fire	11,605,000	10,655,000	469,000	477,000	4,000	-	-	-
Public Works & Infrastructure								
Public Works	8,968,000	5,829,000	1,092,000	2,030,000	17,000	-	-	-
Infrastructure	8,000	-	8,000	-	-	-	-	-
Recreation & Culture								
Recreation	4,683,000	3,167,000	641,000	860,000	15,000	-	-	-
Payments to Other Agencies	292,000	-	-	-	-	292,000	-	-
Health & Welfare								
Payments to Other Agencies	26,000	-	-	-	-	26,000	-	-
Housing & Development								
Code Compliance	290,000	233,000	33,000	24,000	-	-	-	-
Payments to Other Agencies	352,000	-	-	-	-	352,000	-	-
Non-departmental	522,000	-	422,000	-	-	-	100,000	-
Total Expenditures	<u>44,492,000</u>	<u>34,207,000</u>	<u>5,257,000</u>	<u>4,206,000</u>	<u>36,000</u>	<u>686,000</u>	<u>100,000</u>	<u>-</u>
OTHER FINANCING USES								
SPLOST 2020 (paving)	645,000	-	-	-	-	-	-	645,000
Debt Service Fund	1,188,000	-	-	-	-	-	-	1,188,000
Total Other Financing Uses	<u>1,833,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,833,000</u>
Total Expenditures & Other Financing Uses	<u>\$ 46,325,000</u>	<u>\$ 34,207,000</u>	<u>\$ 5,257,000</u>	<u>\$ 4,206,000</u>	<u>\$ 36,000</u>	<u>\$ 686,000</u>	<u>\$ 100,000</u>	<u>\$ 1,833,000</u>
		74%	11%	9%	0%	1%	0%	4%
2024 Adopted by Classification	<u>\$ 45,529,000</u>	<u>\$ 31,554,000</u>	<u>\$ 4,674,000</u>	<u>\$ 4,136,000</u>	<u>\$ 98,000</u>	<u>\$ 818,000</u>	<u>\$ 50,000</u>	<u>\$ 4,199,000</u>
Increase (Decrease)	<u>\$ 796,000</u>	<u>\$ 2,653,000</u>	<u>\$ 583,000</u>	<u>\$ 70,000</u>	<u>\$ (62,000)</u>	<u>\$ (132,000)</u>	<u>\$ 50,000</u>	<u>\$ (2,366,000)</u>
% Increase (Decrease)	2%	8%	11%	2%	-172%	-19%	50%	-129%

Other Agency Allocations

	2025 <u>Proposed Budget</u>	2024 <u>Adopted Budget</u>
General Fund:		
Downtown Development Authority	\$ 60,000	\$ 135,000
Creative Arts Guild	-	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	273,000	264,000
In-kind	5,300	6,000
Whitfield Murray Historical Society		
Cash	-	22,600
In-kind	3,000	2,400
Huff House - In-kind	2,700	1,900
Crown Mill - In-kind	3,900	2,400
The Greenhouse	25,000	25,000
Emery Center	3,600	7,200
THRIVE Partnership	20,000	20,000
Junior Achievement (limited commitment)	10,000	10,000
Believe Greater Dalton (limited commitment)	25,000	25,000
	<u>\$ 670,000</u>	<u>\$ 816,000</u>
Hotel-Motel Tax Fund:		
Northwest Georgia Trade & Convention Center		
Operations	\$ 283,670	\$ 238,775
Capital	358,675	358,675
Dalton Area Convention & Visitors Bureau		
Operations	205,000	205,000
Designated Marketing Organization	264,000	250,000
	<u>\$ 1,111,345</u>	<u>\$ 1,052,450</u>
Total Agency Allocations	<u>\$ 1,781,345</u>	<u>\$ 1,868,450</u>

**2025 PROPOSED BUDGET
DEBT SERVICE & CAPITAL PROJECTS**

City of Dalton
Debt Service Fund & Capital Projects Funds
2025 Proposed Budgets

	Capital Projects Fund		
	Debt Service Fund	Amendment to 2020 SPLOST	Capital Improvements
Revenues			
Interest income	\$ 1,000	\$ -	\$ 18,000
Total Revenues	1,000	-	18,000
Expenditures			
General government and administrative	1,325	-	-
Public works	-	645,000	-
Infrastructure			68,000
Debt service - principle & interest	1,187,675	-	-
Total Expenditures	1,189,000	645,000	68,000
(Deficiency) of Revenues (Under Expenditures)	(1,188,000)	(645,000)	(50,000)
Other Financing Sources (Uses)			
Transfers in (out)	1,188,000	645,000	-
Proceeds from sale of capital assets	-	-	50,000
Total Other Financing Sources (Uses)	1,188,000	645,000	50,000
Net Change in Fund Balance	\$ -	\$ -	\$ -

Please note the 2015 SPLOST Fund, 2020 SPLOST Fund, 2024 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 approved by Mayor & Council.

**2025 PROPOSED BUDGETS
SPECIAL REVENUE FUNDS**

**City of Dalton
Special Revenue Funds
2025 Proposed Budgets**

	Hotel Motel Tax	Confiscated Assets	Economic Development	CDBG Grant Fund	OPIOID Settlement Fund
Revenues					
Hotel motel taxes	\$ 1,847,000	\$ -	\$ -	\$ -	\$ -
Forfeitures and seizures	-	50,000	-	-	-
Settlements (OPIOID)	-	-	-	-	50,000
PILOT payments	-	-	53,000	-	-
Intergovernmental - federal and state	-	-	-	380,000	-
Investment earnings	-	1,000	-	-	-
Total Revenues	1,847,000	51,000	53,000	380,000	50,000
Expenditures					
General government	-	-	-	76,000	-
Housing and development	-	-	53,000	254,000	-
Public safety	-	92,000	-	-	50,000
Public works and infrastructure	-	-	-	-	-
Health and welfare	-	-	-	50,000	-
Culture, recreation and tourism	1,180,000	-	-	-	-
Total Expenditures	1,180,000	92,000	53,000	380,000	50,000
(Deficiency) of Revenues (Under Expenditures)	667,000	(41,000)	-	-	-
Other Financing Sources (Uses)					
Transfers in (out)	(667,000)	-	-	-	-
Proceeds from sale of capital assets	-	15,000	-	-	-
Total Other Financing Sources (Uses)	(667,000)	15,000	-	-	-
Net Change in Fund Balance	\$ -	\$ (26,000)	\$ -	\$ -	\$ -
Utilization of Fund Balance		\$ 26,000			

Please note the Airport Grant Fund and State Fiscal Recovery (ARP) Grant Fund are multi-year budgets and not adopted annually, but at the point the grant is executed by the City. Any change to these funds is achieved by Budget Amendments approved by Mayor & Council.