

RESOLUTION 24-17

TO ADOPT THE 2025 BUDGET FOR EACH FUND OF THE CITY OF DALTON, GEORGIA, APPROPRIATING THE AMOUNTS SHOWN IN THE FOLLOWING SCHEDULES FOR SELECTED FUNDS; ADOPTING THE ITEMS OF ANTICIPATED REVENUE SOURCES; AFFIRMING THAT EXPENDITURES IN EACH FUND MAY NOT EXCEED APPROPRIATIONS; AND PROHIBITING EXPENDITURES FROM EXCEEDING ANTICIPATED FUNDING SOURCES.

WHEREAS, the City of Dalton Mayor and Council is the governing authority of said Municipality; and

WHEREAS, Title 36, Chapter 81, Article 1 of the Official Code of Georgia Annotated (OCGA) requires a balance budget for the City's fiscal year, which runs from January 1st to December 31st of each year; and

WHEREAS, the Mayor and Council have reviewed the 2025 Proposed Budget as presented by the Finance Committee and which is the City's financial plan for said fiscal year and includes all projected revenues and allowable expenditures; and

WHEREAS, each of the funds is a balanced budget, so that anticipated revenues and other financial resources of each fund equal the proposed expenditures; and

WHEREAS, an appropriated advertised public hearing was held on the 2025 Proposed Budget, as required by federal, state, and local laws and regulations.

NOW, THEREFORE, BE IT AND IT HEREBY IS RESOLVED, by the Mayor and Council of the City of Dalton, Georgia, as follows:

-1-

The 2025 Proposed Budget, attached hereto and incorporated herein as a part of this Resolution, is herein adopted as the Budget for the City of Dalton, Georgia.

-2-

The "legal level of control" as defined by OCGA §36-81-2 is set at the department level, meaning that the Budget Officer is authorized to move appropriations from one line item to another within a department, but expenditures may not exceed the amount appropriated for a department without a Budget amendment approved by the Mayor and Council.

-3-

All appropriations shall lapse at the end of the fiscal year.

This Resolution shall be and remain in full force and effect from and after its date of adoption.

Adopted and approved this __ day of _____, 2024.

City of Dalton, Georgia

Mayor/Mayor Pro Tempore

Attested To:

City Clerk

**2025 PROPOSED BUDGET
GENERAL FUND**

City of Dalton
General Fund 2025 Proposed Budget

With Comparative Amounts - 2023 Actual and 2024 Adopted

	<u>Actual 2023</u>	<u>Adopted 2024</u>	<u>Proposed 2025</u>	<u>% Change 2025 to 2024</u>
REVENUES				
Taxes	\$ 24,388,590	\$ 24,015,000	\$ 24,967,000	3.96%
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	1,798,000	7.99%
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	333,000	-50.15%
Total Revenues	<u>29,835,814</u>	<u>28,868,000</u>	<u>30,097,000</u>	<u>4.26%</u>
OTHER FINANCING SOURCES				
Proceeds from Sale of Capital Assets	10,475	5,000	40,000	700.00%
Transfers In	19,887,239	16,656,000	16,188,000	-2.81%
Total Other Financing Sources (Uses)	<u>19,897,714</u>	<u>16,661,000</u>	<u>16,228,000</u>	<u>-2.60%</u>
Total Revenues and Other Financing Sources	<u>\$ 49,733,528</u>	<u>\$ 45,529,000</u>	<u>\$ 46,325,000</u>	<u>1.75%</u>

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
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 USES				
Transfers Out	<u>7,225,653</u>	<u>4,199,000</u>	<u>1,833,000</u>	<u>-56.35%</u>
Total Other Financing Sources (Uses)	<u>7,225,653</u>	<u>4,199,000</u>	<u>1,833,000</u>	<u>-56.35%</u>
Total Revenues and Other Financing Sources	<u>\$ 43,484,140</u>	<u>\$ 45,529,000</u>	<u>\$ 46,325,000</u>	<u>1.75%</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		Proposed 2025	% of Total
Revenues:			Expenditures:		
Property taxes	\$ 8,539,000	18.43%	Personal services & benefits	\$ 34,207,000	73.84%
Other taxes	16,428,000	35.46%	Purchased & contracted services	5,257,000	11.35%
Licenses and permits	438,000	0.95%	Supplies & operating charges	4,206,000	9.08%
Charges for services	1,798,000	3.88%	Capital outlay	36,000	0.08%
Fines and forfeitures	478,000	1.03%	Payments to others	686,000	1.48%
Investment income	1,300,000	2.81%	Contingency	100,000	<u>0.22%</u>
Intergovernmental	783,000	1.69%	Total Expenditures	<u>44,492,000</u>	<u>96.04%</u>
Miscellaneous	<u>333,000</u>	<u>0.72%</u>			
Total Revenues	<u>30,097,000</u>	<u>64.97%</u>	Total Other Uses		
Other Sources:			Transfers out:		
Transfers in:			SPLOST Fund 2020 (paving)	645,000	1.39%
Utility transfer	15,365,000	33.17%	Debt Service Fund	<u>1,188,000</u>	<u>2.56%</u>
Hotel-Motel tax fund	823,000	1.78%	Total Other Uses	<u>1,833,000</u>	<u>3.96%</u>
Sale of fixed assets	<u>40,000</u>	<u>0.09%</u>			
Total Other Sources	<u>16,228,000</u>	<u>35.03%</u>	Total Expenditures & Other Uses	<u>\$ 46,325,000</u>	<u>100.00%</u>
Total Revenue & Other Sources	<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	
	<u>2025</u>	<u>% of Total</u>
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

EXPENDITURES	Proposed 2025	Classification Type						
		Personal Services & Benefits	Purchased Services	Supplies	Capital	Payments to Others	Contingency	Transfer to Other Funds
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>
		<u>74%</u>	<u>11%</u>	<u>9%</u>	<u>0%</u>	<u>1%</u>	<u>0%</u>	<u>4%</u>
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)	<u>2%</u>	<u>8%</u>	<u>11%</u>	<u>2%</u>	<u>-172%</u>	<u>-19%</u>	<u>50%</u>	<u>-129%</u>

Other Agency Allocations

	2025	2024
	<u>Proposed Budget</u>	<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

	<u>Hotel Motel Tax</u>	<u>Confiscated Assets</u>	<u>Economic Development</u>	<u>CDBG Grant Fund</u>	<u>OPIOID Settlement Fund</u>
Revenues					
Hotel motel taxes	\$ 1,980,000	\$ -	\$ -	\$ -	\$ -
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	<u>1,980,000</u>	<u>51,000</u>	<u>53,000</u>	<u>380,000</u>	<u>50,000</u>
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	1,157,000	-	-	-	-
Total Expenditures	<u>1,157,000</u>	<u>92,000</u>	<u>53,000</u>	<u>380,000</u>	<u>50,000</u>
(Deficiency) of Revenues (Under Expenditures)	<u>823,000</u>	<u>(41,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)					
Transfers in (out)	(823,000)	-	-	-	-
Proceeds from sale of capital assets	-	15,000	-	-	-
Total Other Financing Sources (Uses)	<u>(823,000)</u>	<u>15,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (26,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Utilization of Fund Balance		<u>\$ 26,000</u>			

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.