

**PROPOSED 2023 BUDGET
GENERAL FUND**

City of Dalton
General Fund 2023 Proposed Budget

With Comparative Amounts - 2021 Actual and 2022 Adopted

	<u>Actual 2021</u>	<u>Adopted 2022</u>	<u>Proposed 2023</u>	<u>% Change 2023 to 2022</u>
Revenues				
Taxes	\$ 21,979,338	\$ 21,363,000	\$ 23,967,000	12.19%
Licenses and permits	355,720	360,900	414,000	14.71%
Intergovernmental	343,871	734,700	746,700	1.63%
Charges for services	1,624,173	1,652,600	1,596,300	-3.41%
Fines and forfeitures	438,735	446,000	440,000	-1.35%
Investment income	42,980	120,000	400,000	233.33%
Miscellaneous	310,875	278,300	372,335	33.79%
Total Revenues	<u>25,095,692</u>	<u>24,955,500</u>	<u>27,936,335</u>	<u>11.94%</u>
EXPENDITURES				
General Government				
Elections	\$ 8,737	\$ -	\$ 8,750	0.00%
Legislative	125,867	154,000	132,565	-13.92%
Administrative	643,329	659,500	685,975	4.01%
City Clerk	310,932	367,530	390,810	6.33%
Finance	729,900	861,000	879,500	2.15%
Human Resources	436,837	528,350	490,675	-7.13%
Information Technology	478,580	567,300	644,340	13.58%
Building & Grounds	281,261	266,950	376,600	41.08%
Judicial				
Municipal Court	437,671	500,310	513,470	2.63%
Public Safety				
Fire	8,794,050	9,754,970	9,918,365	1.67%
Police	8,326,496	10,230,505	10,368,480	1.35%
Public Works & Infrastructure				
Public Works	6,912,894	7,893,055	8,607,955	9.06%
Infrastructure	300,928	35,000	10,000	-71.43%
Recreation & Culture				
Recreation	3,308,530	3,791,780	3,837,170	1.20%
Payments to Other Agencies	355,200	355,200	355,200	0.00%
Health & Welfare				
Payments to Other Agencies	85,798	1,000	1,000	0.00%
Housing & Development				
Code Compliance	-	-	343,360	#DIV/0!
Payments to Other Agencies	295,000	372,500	407,500	9.40%
Contingency	-	200,000	200,000	0.00%
Total Expenditures	<u>31,832,010</u>	<u>36,538,950</u>	<u>38,171,715</u>	<u>4.47%</u>
OTHER FINANCING SOURCES & (USES)				
Proceeds from Sale of Capital Assets	-	5,000	2,000	-60.00%
Transfers In	11,062,538	19,125,350	12,152,500	-36.46%
Transfers Out	(2,715,427)	(7,546,900)	(1,919,120)	-74.57%
Total Other Financing Sources (Uses)	<u>8,347,111</u>	<u>11,583,450</u>	<u>10,235,380</u>	<u>-11.64%</u>
Net Increase (Decrease) Fund Balance	<u>\$ 1,610,793</u>	<u>\$ -</u>	<u>\$ -</u>	

**2023 PROPOSED BUDGET
SUPPLEMENTAL SCHEDULES**

City of Dalton
General Fund 2023 Proposed Budget

By Classification

	Proposed 2023	% of Total
Revenues:		
Property taxes	\$ 9,300,000	23.20%
Other taxes	14,667,000	36.58%
Licenses and permits	414,000	1.03%
Charges for services	1,596,300	3.98%
Fines and forfeitures	440,000	1.10%
Investment income	400,000	1.00%
Intergovernmental	746,700	1.86%
Miscellaneous	<u>372,335</u>	<u>0.93%</u>
Total Revenues	<u>27,936,335</u>	<u>69.68%</u>
Other Sources:		
Transfers in:		
Utility transfer	11,500,000	28.68%
Hotel-Motel tax fund	652,500	1.63%
Sale of fixed assets	<u>2,000</u>	<u>0.00%</u>
Total Other Sources	<u>12,154,500</u>	<u>30.32%</u>
Total Revenue & Other Sources	<u>\$ 40,090,835</u>	<u>100.00%</u>
Expenditures:		
Personal services & benefits	\$ 28,417,635	70.88%
Professional & other purchased services	4,286,655	10.69%
Supplies & operating charges	4,383,325	10.93%
Capital outlay	120,400	0.30%
Payments to others	763,700	1.90%
Contingency	<u>200,000</u>	<u>0.50%</u>
Total Expenditures	<u>38,171,715</u>	<u>95.21%</u>
Total Other Uses		
Transfers out:		
SPLOST Fund 2020 (paving)	606,100	1.51%
Airport Operations	72,420	0.18%
Airport Grant Match	34,200	0.09%
Debt Service Fund	<u>1,206,400</u>	<u>3.01%</u>
Total Other Uses	<u>1,919,120</u>	<u>4.79%</u>
Total Expenditures & Other Uses	<u>\$ 40,090,835</u>	<u>100.00%</u>

City of Dalton

General Fund 2023 Proposed Budget - Expenditures & Other Financing Uses

As a Percentage of Total Proposed - By Legal Level of Control

	Proposed 2023	% of Total
EXPENDITURES		
General Government		
Elections	\$ 8,750	0.02%
Legislative	132,565	0.33%
Administrative	685,975	1.71%
City Clerk	390,810	0.97%
Finance	879,500	2.19%
Human Resources	490,675	1.22%
Information Technology	644,340	1.61%
Building & Grounds	376,600	0.94%
Judicial		
Municipal Court	513,470	1.28%
Public Safety		
Fire	9,918,365	24.74%
Police	10,368,480	25.86%
Public Works & Infrastructure		
Public Works	8,607,955	21.47%
Infrastructure	10,000	0.02%
Recreation & Culture		
Recreation	3,837,170	9.57%
Payments to Other Agencies	355,200	0.89%
Health & Welfare		
Payments to Other Agencies	1,000	0.00%
Housing & Development		
Code Compliance	343,360	0.86%
Payments to Other Agencies	407,500	1.02%
Contingency	<u>200,000</u>	<u>0.50%</u>
Total Expenditures	<u>38,171,715</u>	<u>95.21%</u>
OTHER FINANCING USES		
Total Other Financing Uses		
SPLOST 2020 (paving)	606,100	1.51%
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Total Revenue & Other Financing Uses	<u>\$ 40,090,835</u>	<u>100.00%</u>

City of Dalton
General Fund 2023 Proposed Budget
Expenditures & Other Financing Sources by Classification

	Proposed 2023	Classification Type						
		Personal Services & Benefits	Purchased Services	Supplies	Capital Outlay	Payments to Others	Contingency	Transfer to Other Funds
EXPENDITURES								
General Government								
Elections	\$ 8,750	\$ -	\$ 8,750	\$ -	\$ -	\$ -	\$ -	\$ -
Legislative	132,565	79,965	36,915	15,685	-	-	-	-
Administrative	685,975	471,620	200,105	14,250	-	-	-	-
City Clerk	390,810	344,890	40,120	5,800	-	-	-	-
Finance	879,500	525,415	340,785	13,300	-	-	-	-
Human Resources	490,675	453,825	31,050	5,800	-	-	-	-
Information Technology	644,340	367,690	265,650	11,000	-	-	-	-
Building & Grounds	376,600	61,345	185,000	130,255	-	-	-	-
Judicial								
Municipal Court	513,470	283,450	215,970	14,050	-	-	-	-
Public Safety								
Fire	9,918,365	9,084,985	346,630	482,750	4,000	-	-	-
Police	10,368,480	8,842,435	1,042,050	469,595	14,400	-	-	-
Public Works & Infrastructure								
Public Works	8,607,955	5,160,815	971,890	2,388,250	87,000	-	-	-
Infrastructure	10,000	-	10,000	-	-	-	-	-
Recreation & Culture								
Recreation	3,837,170	2,461,260	560,280	800,630	15,000	-	-	-
Payments to Other Agencies	355,200	-	-	-	-	355,200	-	-
Health & Welfare								
Payments to Other Agencies	1,000	-	-	-	-	1,000	-	-
Housing & Development								
Code Compliance	343,360	279,940	31,460	31,960	-	-	-	-
Payments to Other Agencies	407,500	-	-	-	-	407,500	-	-
Contingency	200,000	-	-	-	-	-	200,000	-
Total Expenditures	<u>38,171,715</u>	<u>28,417,635</u>	<u>4,286,655</u>	<u>4,383,325</u>	<u>120,400</u>	<u>763,700</u>	<u>200,000</u>	<u>-</u>
OTHER FINANCING USES								
SPLOST 2020 (paving)	606,100	-	-	-	-	-	-	606,100
Airport Operations	72,420	-	-	-	-	-	-	72,420
Airport Grant Match	34,200	-	-	-	-	-	-	34,200
Debt Service Fund	1,206,400	-	-	-	-	-	-	1,206,400
Total Other Financing Uses	<u>1,919,120</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,919,120</u>
Total Expenditures & Other Financing Uses	<u>\$ 40,090,835</u>	<u>\$ 28,417,635</u>	<u>\$ 4,286,655</u>	<u>\$ 4,383,325</u>	<u>\$ 120,400</u>	<u>\$ 763,700</u>	<u>\$ 200,000</u>	<u>\$ 1,919,120</u>

Other Agency Allocations

	2023 <u>Proposed Budget</u>	2022 <u>Adopted Budget</u>
General Fund:		
Downtown Development Authority	\$ 135,000	\$ 135,000
Creative Arts Guild	56,000	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	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
Junior Achievement (limited commitment)	10,000	-
Believe Greater Dalton (limited commitment)	25,000	-
	<u>\$ 763,700</u>	<u>\$ 728,700</u>
Hotel-Motel Tax Fund:		
Northwest Georgia Trade & Convention Center		
Operations	\$ 238,775	\$ 238,775
Capital	358,675	358,675
Dalton Area Convention & Visitors Bureau		
Operations	205,000	205,000
Designated Marketing Organization	250,000	225,000
	<u>\$ 1,052,450</u>	<u>\$ 1,027,450</u>
Total Agency Allocations	<u>\$ 1,816,150</u>	<u>\$ 1,756,150</u>

**PROPOSED 2023 BUDGET
DEBT SERVICE & CAPITAL PROJECTS**

City of Dalton
Debt Service Fund & Capital Projects Fund
2023 Proposed Budgets

	Debt Service Fund	2020 SPLOST Capital Projects
Revenues		
Interest income	\$ 200	\$ -
Total Revenues	200	-
Expenditures		
General government and administrative	17,800	-
Public works (paving)	-	606,100
Debt service - principle & interest	1,188,800	-
Total Expenditures	1,206,600	606,100
(Deficiency) of Revenues (Under Expenditures)	(1,206,400)	(606,100)
Other Financing Sources (Uses)		
Transfers in (out)	1,206,400	606,100
Proceeds from sale of capital assets	-	-
Total Other Financing Sources (Uses)	1,206,400	606,100
Net Change in Fund Balance	\$ -	\$ -

Please note the 2015 SPLOST Fund, 2020 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.

**PROPOSED 2023 BUDGETS
SPECIAL REVENUE FUNDS**

**City of Dalton
Special Revenue Funds
2023 Budgets**

	<u>Hotel Motel Tax</u>	<u>Confiscated Assets</u>	<u>Economic Development</u>	<u>CDBG Grant Fund</u>	<u>Airport Grant Fund</u>
Revenues					
Hotel motel taxes	\$ 1,755,000	\$ -	\$ -	\$ -	\$ -
Forfeitures and seizures	-	50,000	-	-	-
Property taxes	-	-	-	-	-
PILOT payments	-	-	25,000	-	-
Intergovernmental - federal and state	-	-	-	356,000	649,600
Investment earnings	-	300	3,000	-	-
Total Revenues	<u>1,755,000</u>	<u>50,300</u>	<u>28,000</u>	<u>356,000</u>	<u>649,600</u>
Expenditures					
General government	-	-	-	53,400	683,800
Housing and development	-	-	2,100,000	231,400	-
Public safety	-	65,600	-	-	-
Public works and infrastructure	-	-	-	-	-
Health and welfare	-	-	-	71,200	-
Culture, recreation and tourism	1,102,500	-	-	-	-
Total Expenditures	<u>1,102,500</u>	<u>65,600</u>	<u>2,100,000</u>	<u>356,000</u>	<u>683,800</u>
(Deficiency) of Revenues (Under Expenditures)	<u>652,500</u>	<u>(15,300)</u>	<u>(2,072,000)</u>	<u>-</u>	<u>(34,200)</u>
Other Financing Sources (Uses)					
Transfers in (out)	(652,500)	-	-	-	34,200
Proceeds from sale of capital assets	-	6,000	-	-	-
Total Other Financing Sources (Uses)	<u>(652,500)</u>	<u>6,000</u>	<u>-</u>	<u>-</u>	<u>34,200</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (9,300)</u>	<u>\$ (2,072,000)</u>	<u>\$ -</u>	<u>\$ -</u>
Utilization of Fund Balance		<u>\$ 9,300</u>	<u>2,072,000</u>		