

**2024 APPROVED BUDGET  
GENERAL FUND**

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**City of Dalton**  
**General Fund 2024 Approved Budget**

**With Comparative Amounts - 2022 Actual and 2023 Adopted**

	<u>Actual 2022</u>	<u>Adopted 2023</u>	<u>Approved 2024</u>	<u>% Change 2024 to 2023</u>
<b>Revenues</b>				
Taxes	\$ 23,051,189	\$ 23,967,000	\$ 24,015,000	0.20%
Licenses and permits	409,881	414,000	420,000	1.45%
Intergovernmental	931,923	746,700	774,000	3.66%
Charges for services	1,564,997	1,596,300	1,665,000	4.30%
Fines and forfeitures	532,283	440,000	476,000	8.18%
Investment income	284,889	400,000	850,000	112.50%
Miscellaneous	457,936	372,335	668,000	79.41%
<b>Total Revenues</b>	<u>27,233,098</u>	<u>27,936,335</u>	<u>28,868,000</u>	<u>3.33%</u>
<b>EXPENDITURES</b>				
<b>General Government</b>				
Elections	\$ -	\$ 8,750	\$ -	0.00%
Legislative	156,490	132,565	155,000	16.92%
Administrative	571,493	685,975	991,000	44.47%
City Clerk	382,510	390,810	444,000	13.61%
Finance	802,899	879,500	943,000	7.22%
Information Technology	558,371	644,340	745,000	15.62%
Human Resources	430,979	490,675	569,000	15.96%
Building & Grounds	339,226	376,600	424,000	12.59%
<b>Judicial</b>				
Municipal Court	505,415	513,470	645,000	25.62%
<b>Public Safety</b>				
Police	9,528,719	10,368,480	10,671,000	2.92%
Fire	9,864,825	9,918,365	11,389,000	14.83%
<b>Public Works &amp; Infrastructure</b>				
Public Works	7,700,002	8,607,955	8,955,000	4.03%
Infrastructure	435,294	10,000	15,000	50.00%
<b>Recreation &amp; Culture</b>				
Recreation	3,756,748	3,837,170	4,203,000	9.53%
Payments to Other Agencies	353,600	355,200	363,000	2.20%
<b>Health &amp; Welfare</b>				
Payments to Other Agencies	25,984	1,000	26,000	2500.00%
<b>Housing &amp; Development</b>				
Code Compliance	79,737	343,360	315,000	-8.26%
Payments to Other Agencies	382,500	407,500	427,000	4.79%
<b>Contingency</b>				
	-	200,000	50,000	-75.00%
<b>Total Expenditures</b>	<u>35,874,792</u>	<u>38,171,715</u>	<u>41,330,000</u>	<u>8.27%</u>
<b>OTHER FINANCING SOURCES &amp; (USES)</b>				
Proceeds from Sale of Capital Assets	28,413	2,000	5,000	150.00%
Transfers In	21,380,107	12,152,500	16,656,000	37.06%
Transfers Out	(14,423,645)	(1,919,120)	(4,199,000)	118.80%
<b>Total Other Financing Sources (Uses)</b>	<u>6,984,875</u>	<u>10,235,380</u>	<u>12,462,000</u>	<u>21.75%</u>
<b>Net Increase (Decrease) Fund Balance</b>	<u>\$ (1,656,819)</u>	<u>\$ -</u>	<u>\$ -</u>	

**2024 BUDGET  
SUPPLEMENTAL SCHEDULES**

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**City of Dalton**  
**General Fund 2024 Budget**  
**By Classification**

	<b>Approved 2024</b>	<b>% of Total</b>
<b>Revenues:</b>		
Property taxes	\$ 8,580,000	18.85%
Other taxes	15,435,000	33.90%
Licenses and permits	420,000	0.92%
Charges for services	1,665,000	3.66%
Fines and forfeitures	476,000	1.05%
Investment income	850,000	1.87%
Intergovernmental	774,000	1.70%
Miscellaneous	668,000	1.47%
<b>Total Revenues</b>	<u>28,868,000</u>	<u>63.41%</u>
<b>Other Sources:</b>		
Transfers in:		
Utility transfer	13,700,000	30.09%
Capital project funds	2,281,000	5.01%
Hotel-Motel tax fund	675,000	1.48%
Sale of fixed assets	5,000	0.01%
<b>Total Other Sources</b>	<u>16,661,000</u>	<u>36.59%</u>
<b>Total Revenue &amp; Other Sources</b>	<u><b>\$ 45,529,000</b></u>	<u><b>100.00%</b></u>
<b>Expenditures:</b>		
Personal services & benefits	\$ 31,554,000	69.31%
Purchased & contracted services	4,674,000	10.27%
Supplies & operating charges	4,136,000	9.08%
Capital outlay	98,000	0.22%
Payments to others	818,000	1.80%
Contingency	50,000	0.11%
<b>Total Expenditures</b>	<u>41,330,000</u>	<u>90.78%</u>
<b>Total Other Uses</b>		
Transfers out:		
SPLOST Fund 2020 (paving)	638,000	1.40%
Airport Operations	76,000	0.17%
Grant Matches	2,281,000	5.01%
Debt Service Fund	1,204,000	2.64%
<b>Total Other Uses</b>	<u>4,199,000</u>	<u>9.22%</u>
<b>Total Expenditures &amp; Other Uses</b>	<u><b>\$ 45,529,000</b></u>	<u><b>100.00%</b></u>

**City of Dalton**  
**General Fund 2024 Budget - Expenditures & Other Financing Uses**  
**As a Percentage of Total - By Legal Level of Control**

	<b>Approved 2024</b>	<b>% of Total</b>
<b>EXPENDITURES</b>		
<b>General Government</b>		
Elections	\$ -	0.00%
Legislative	155,000	0.34%
Administrative	991,000	2.18%
City Clerk	444,000	0.98%
Finance	943,000	2.07%
Information Technology	745,000	1.64%
Human Resources	569,000	1.25%
Building & Grounds	424,000	0.93%
<b>Judicial</b>		
Municipal Court	645,000	1.42%
<b>Public Safety</b>		
Police	10,671,000	23.44%
Fire	11,389,000	25.01%
<b>Public Works &amp; Infrastructure</b>		
Public Works	8,955,000	19.67%
Infrastructure	15,000	0.03%
<b>Recreation &amp; Culture</b>		
Recreation	4,203,000	9.23%
Payments to Other Agencies	363,000	0.80%
<b>Health &amp; Welfare</b>		
Payments to Other Agencies	26,000	0.06%
<b>Housing &amp; Development</b>		
Code Compliance	315,000	0.69%
Payments to Other Agencies	427,000	0.94%
<b>Contingency</b>	<u>50,000</u>	<u>0.11%</u>
<b>Total Expenditures</b>	<u>41,330,000</u>	<u>90.78%</u>
<b>OTHER FINANCING USES</b>		
<b>Total Other Financing Uses</b>		
SPLOST Fund 2020 (paving)	638,000	1.40%
Airport Operations	76,000	0.17%
Grant Matches	2,281,000	5.01%
Debt Service Fund	<u>1,204,000</u>	<u>2.64%</u>
<b>Total Other Financing Uses</b>	<u>4,199,000</u>	<u>9.22%</u>
<b>Total Revenue &amp; Other Financing Uses</b>	<u>\$ 45,529,000</u>	<u>100.00%</u>

**City of Dalton**  
**General Fund 2024 Budget**

**Expenditures & Other Financing Sources by Classification**

	Approved 2024	Classification Type						
		Personal Services & Benefits	Purchased Services	Supplies	Capital Outlay	Payments to Others	Contingency	Transfer to Other Funds
<b>EXPENDITURES</b>								
<b>General Government</b>								
Legislative	\$ 155,000	\$ 92,800	\$ 41,900	\$ 18,300	\$ -	\$ 2,000	\$ -	\$ -
Administrative	991,000	683,000	292,000	16,000	-	-	-	-
City Clerk	444,000	398,000	40,000	6,000	-	-	-	-
Finance	943,000	621,000	308,000	14,000	-	-	-	-
Information Technology	745,000	403,000	332,000	10,000	-	-	-	-
Human Resources	569,000	496,000	67,000	6,000	-	-	-	-
Building & Grounds	424,000	71,000	218,000	135,000	-	-	-	-
<b>Judicial</b>								
Municipal Court	645,000	403,000	226,300	15,700	-	-	-	-
<b>Public Safety</b>								
Police	10,671,000	9,137,000	1,061,000	473,000	-	-	-	-
Fire	11,389,000	10,535,000	373,000	477,000	4,000	-	-	-
<b>Public Works &amp; Infrastructure</b>								
Public Works	8,955,000	5,861,000	1,005,000	2,010,000	79,000	-	-	-
Infrastructure	15,000	-	15,000	-	-	-	-	-
<b>Recreation &amp; Culture</b>								
Recreation	4,203,000	2,605,000	655,000	928,000	15,000	-	-	-
Payments to Other Agencies	363,000	-	-	-	-	363,000	-	-
<b>Health &amp; Welfare</b>								
Payments to Other Agencies	26,000	-	-	-	-	26,000	-	-
<b>Housing &amp; Development</b>								
Code Compliance	315,000	248,000	40,000	27,000	-	-	-	-
Payments to Other Agencies	427,000	-	-	-	-	427,000	-	-
<b>Contingency</b>	50,000	-	-	-	-	-	50,000	-
<b>Total Expenditures</b>	<u>41,330,000</u>	<u>31,553,800</u>	<u>4,674,200</u>	<u>4,136,000</u>	<u>98,000</u>	<u>818,000</u>	<u>50,000</u>	<u>-</u>
<b>OTHER FINANCING USES</b>								
SPLOST 2020 (paving)	638,000	-	-	-	-	-	-	638,000
Airport Operations	76,000	-	-	-	-	-	-	76,000
Grant Matches	2,281,000	-	-	-	-	-	-	2,281,000
Debt Service Fund	1,204,000	-	-	-	-	-	-	1,204,000
<b>Total Other Financing Uses</b>	<u>4,199,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,199,000</u>
<b>Total Expenditures &amp; Other Financing Uses</b>	<u>\$ 45,529,000</u>	<u>\$ 31,553,800</u>	<u>\$ 4,674,200</u>	<u>\$ 4,136,000</u>	<u>\$ 98,000</u>	<u>\$ 818,000</u>	<u>\$ 50,000</u>	<u>\$ 4,199,000</u>
		<u>69.3%</u>	<u>10.3%</u>	<u>9.1%</u>	<u>0.2%</u>	<u>1.8%</u>	<u>0.1%</u>	<u>9.2%</u>

## Other Agency Allocations

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	2024	2023
	<u>Approved Budget</u>	<u>Adopted Budget</u>
<b>General Fund:</b>		
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	1,900	1,800
Crown Mill - In-kind	2,400	2,400
The Greenhouse	25,000	
Emery Center	7,200	-
THRIVE Partnership	20,000	-
Junior Achievement (limited commitment)	10,000	10,000
Believe Greater Dalton (limited commitment)	25,000	25,000
	<u>\$ 816,000</u>	<u>\$ 763,700</u>

**2024 APROVED BUDGET  
DEBT SERVICE & CAPITAL PROJECTS**

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**City of Dalton**  
**Debt Service Fund & Capital Projects Funds**  
**2024 Approved Budgets**

	<b>Debt Service Fund</b>	<b>Capital Projects Funds</b>	
		<b>Amendment to 2020 SPLOST</b>	<b>Amendment to Bonded Debt</b>
<b>Revenues</b>			
Interest income	\$ 1,000	\$ -	\$ -
<b>Total Revenues</b>	<u>1,000</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>			
General government and administrative	18,450	-	-
Public works and infrastructure	-	638,000	-
Debt service - principle & interest	1,186,550	-	-
<b>Total Expenditures</b>	<u>1,205,000</u>	<u>638,000</u>	<u>-</u>
<b>(Deficiency) of Revenues (Under Expenditures)</b>	<u>(1,204,000)</u>	<u>(638,000)</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in (out)	1,204,000	638,000	(2,281,000)
Proceeds from sale of capital assets	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>1,204,000</u>	<u>638,000</u>	<u>(2,281,000)</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,281,000)</u>

*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.*

**2024 APPROVED BUDGETS  
SPECIAL REVENUE FUNDS**

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**City of Dalton  
Special Revenue Funds  
2024 Approved Budgets**

	<u>Hotel Motel Tax</u>	<u>Confiscated Assets</u>	<u>Economic Development</u>	<u>CDBG Grant Fund</u>	<u>Airport Grant Fund</u>	<u>Amendment to State Fiscal Recovery (ARP) Fund</u>	<u>OPIOID Settlement Fund</u>
<b>Revenues</b>							
Hotel motel taxes	\$ 1,774,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Forfeitures and seizures	-	50,000	-	-	-	-	-
Property taxes	-	-	-	-	-	-	-
PILOT payments	-	-	36,000	-	-	-	-
Intergovernmental - federal and state	-	-	-	368,000	4,102,000	-	20,000
Investment earnings	-	3,000	-	-	-	-	-
<b>Total Revenues</b>	<u>1,774,000</u>	<u>53,000</u>	<u>36,000</u>	<u>368,000</u>	<u>4,102,000</u>	<u>-</u>	<u>20,000</u>
<b>Expenditures</b>							
General government	-	-	-	73,500	4,679,000	-	-
Housing and development	-	-	1,850,000	239,300	-	-	-
Public safety	-	85,000	-	-	-	-	20,000
Public works and infrastructure	-	-	-	-	-	60,000	-
Health and welfare	-	-	-	55,200	-	-	-
Culture, recreation and tourism	1,099,000	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>1,099,000</u>	<u>85,000</u>	<u>1,850,000</u>	<u>368,000</u>	<u>4,679,000</u>	<u>60,000</u>	<u>20,000</u>
<b>(Deficiency) of Revenues (Under Expenditures)</b>	<u>675,000</u>	<u>(32,000)</u>	<u>(1,814,000)</u>	<u>-</u>	<u>(577,000)</u>	<u>(60,000)</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>							
Transfers in (out)	(675,000)	-	-	-	577,000	60,000	-
Proceeds from sale of capital assets	-	8,000	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>(675,000)</u>	<u>8,000</u>	<u>-</u>	<u>-</u>	<u>577,000</u>	<u>60,000</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ (24,000)</u>	<u>\$ (1,814,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Utilization of Fund Balance</b>		<u>\$ 24,000</u>	<u>1,814,000</u>				

*Please note the State Fiscal Recovery (ARP) Grant Fund is a multi-year budget and not adopted annually. Any changes to this fund is achieved by Budget Amendments.*