

**2026 PROPOSED BUDGET
GENERAL FUND**

City of Dalton
General Fund 2026 Proposed Budget

With Comparative Amounts - 2024 Actual and 2025 Adopted

	Actual 2024 (1)	Adopted 2025 (1)	Proposed 2026	% Change 2026 to 2025
REVENUES				
Taxes	\$ 24,431,146	\$ 24,967,000	\$ 25,730,000	3.06%
Licenses and permits	433,262	438,000	431,000	-1.60%
Intergovernmental	1,097,528	783,000	835,000	6.64%
Charges for services	1,827,180	1,798,000	1,840,000	2.34%
Fines and forfeitures	655,471	478,000	710,000	48.54%
Investment income	1,416,704	1,300,000	700,000	-46.15%
Miscellaneous	762,780	333,000	368,000	10.51%
Total Revenues	<u>30,624,071</u>	<u>30,097,000</u>	<u>30,614,000</u>	<u>1.72%</u>
OTHER FINANCING SOURCES				
Proceeds from Sale of Capital Assets	41,440	40,000	25,000	-37.50%
Transfers In	18,769,559	16,188,000	18,376,000	13.52%
Total Other Financing Sources	<u>18,810,999</u>	<u>16,228,000</u>	<u>18,401,000</u>	<u>13.39%</u>
Total Revenues and Other Financing Sources	<u>\$ 49,435,070</u>	<u>\$ 46,325,000</u>	<u>\$ 49,015,000</u>	<u>5.81%</u>

City of Dalton

General Fund 2026 Proposed Budget

With Comparative Amounts - 2024 Actual and 2025 Adopted

	Actual 2024 (1)	Adopted 2025 (1)	Proposed 2026	% Change 2026 to 2025
EXPENDITURES				
General Government				
Elections	\$ -	\$ 4,000	\$ -	0.00%
Legislative	183,415	163,000	175,000	7.36%
Administrative	879,012	935,000	1,090,000	16.58%
City Clerk	451,812	462,000	477,000	3.25%
Finance	850,369	900,000	959,000	6.56%
Information Technology	731,463	976,000	1,154,000	18.24%
Human Resources	519,545	610,000	495,000	-18.85%
Building & Grounds	402,721	453,000	416,000	-8.17%
Judicial				
Municipal Court	653,036	678,000	744,000	9.73%
Public Safety				
Police	10,521,589	12,565,000	13,155,000	4.70%
Fire	11,204,507	11,605,000	13,178,000	13.55%
Public Works & Infrastructure				
Public Works	8,286,686	8,968,000	9,414,000	4.97%
Infrastructure	337,241	8,000	10,000	25.00%
Recreation & Culture				
Recreation	4,212,591	4,683,000	5,481,000	17.04%
Payments to Other Agencies	367,280	292,000	289,000	-1.03%
Health & Welfare				
Payments to Other Agencies	25,984	26,000	1,000	-96.15%
Housing & Development				
Code Compliance	269,786	290,000	293,000	1.03%
Payments to Other Agencies	427,500	352,000	90,000	-74.43%
Non-Departmental	2,144,771	522,000	508,000	-2.68%
Debt Service	1,186,550	1,188,000	1,188,000	0.00%
Total Expenditures	<u>43,655,858</u>	<u>45,680,000</u>	<u>49,117,000</u>	<u>7.52%</u>
OTHER FINANCING USES				
Transfers Out	10,784,174	645,000	703,000	8.99%
Total Other Financing Uses	<u>10,784,174</u>	<u>645,000</u>	<u>703,000</u>	<u>8.99%</u>
Total Expenditures and Other Financing Uses	\$ 54,440,032	\$ 46,325,000	\$ 49,820,000	7.54%
Net Increase (Decrease) Fund Balance	\$ (5,004,962)	\$ -	\$ (805,000)	
Utilization of Fund Balance	\$ 5,004,962	\$ -	\$ 805,000	

(1) to reflect non-departmental allocations and elimination of debt service fund

**2026 PROPOSED BUDGET
SUPPLEMENTAL SCHEDULES**

City of Dalton
General Fund 2026 Proposed Budget
By Classification

	Proposed 2026	% of Total		Proposed 2026	% of Total
Revenues:			Expenditures:		
Property taxes	\$ 9,100,000	18.57%	Personal services & benefits	\$ 37,505,000	75.28%
Other taxes	16,630,000	33.93%	Purchased & contracted services	5,528,000	11.10%
Licenses and permits	431,000	0.88%	Supplies & operating charges	4,380,000	8.79%
Charges for services	1,840,000	3.75%	Capital outlay	36,000	0.07%
Fines and forfeitures	710,000	1.45%	Payments to others	380,000	0.76%
Investment income	700,000	1.43%	Contingency	100,000	0.20%
Intergovernmental	835,000	1.70%	Debt Service	1,188,000	<u>2.38%</u>
Miscellaneous	368,000	<u>0.75%</u>	Total Expenditures	<u>49,117,000</u>	<u>98.59%</u>
Total Revenues	<u>30,614,000</u>	<u>62.46%</u>			
Other Sources:			Total Other Uses:		
Transfers in:			Transfers out:		
Utility transfer	15,550,000	31.72%	SPLOST Fund (paving)	703,000	<u>1.41%</u>
DWRSWMS transfer	2,000,000	4.08%	Total Other Uses	<u>703,000</u>	<u>1.41%</u>
Hotel-Motel tax fund	826,000	1.69%			
Sale of fixed assets	25,000	<u>0.05%</u>			
Total Other Sources	<u>18,401,000</u>	<u>37.54%</u>			
Total Revenue & Other Sources	\$ 49,015,000	<u>100.00%</u>			
Utilization of Fund Balance	<u>805,000</u>				
Total Revenue & Other Sources	\$ 49,820,000		Total Expenditures & Other Uses	\$ 49,820,000	<u>100.00%</u>

City of Dalton
General Fund 2026 Proposed Budget - Expenditures & Other Financing Uses
As a Percentage of Total - By Legal Level of Control

	Proposed 2026	% of Total
EXPENDITURES		
General Government		
Legislative	\$ 175,000	0.35%
Administrative	1,090,000	2.19%
City Clerk	477,000	0.96%
Finance	959,000	1.92%
Information Technology	1,154,000	2.32%
Human Resources	495,000	0.99%
Building & Grounds	416,000	0.84%
Judicial		
Municipal Court	744,000	1.49%
Public Safety		
Police	13,155,000	26.41%
Fire	13,178,000	26.45%
Public Works & Infrastructure		
Public Works	9,414,000	18.90%
Infrastructure	10,000	0.02%
Recreation & Culture		
Recreation	5,481,000	11.00%
Payments to Other Agencies	289,000	0.58%
Health & Welfare		
Payments to Other Agencies	1,000	0.00%
Housing & Development		
Code Compliance	293,000	0.59%
Payments to Other Agencies	90,000	0.18%
Non-departmental	508,000	1.02%
Debt Service	1,188,000	2.38%
Total Expenditures	<u>49,117,000</u>	<u>98.59%</u>
OTHER FINANCING USES		
Total Other Financing Uses		
SPLOST Fund (paving)	703,000	1.41%
Total Other Financing Uses	<u>703,000</u>	<u>1.41%</u>
Total Expenditures & Other Financing Uses	<u>\$ 49,820,000</u>	<u>100.00%</u>

Other Agency Allocations

	2026 <u>Proposed Budget</u>	2025 <u>Adopted Budget</u>
General Fund:		
Downtown Development Authority	\$ -	\$ 60,000
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	273,000	273,000
In-kind	6,000	5,300
Whitfield Murray Historical Society		
In-kind	3,000	3,000
Huff House - In-kind	3,000	2,700
Crown Mill - In-kind	4,000	3,900
The Greenhouse	-	25,000
Emery Center	-	3,600
THRIVE Partnership	-	20,000
Junior Achievement (limited commitment)	10,000	10,000
Believe Greater Dalton (limited commitment)	-	25,000
	<u>\$ 380,000</u>	<u>\$ 670,000</u>
 Economic Development Fund		
Dalton-Whitfield Joint Development Authority	\$ 157,500	\$ -
Believe Greater Dalton (limited commitment)	\$ 25,000	\$ -
	<u>\$ 182,500</u>	<u>\$ -</u>
 Hotel-Motel Tax Fund:		
Northwest Georgia Trade & Convention Center		
Operations	\$ 298,450	\$ 283,670
Capital	358,675	358,675
Dalton Area Convention & Visitors Bureau		
Operations	286,000	205,000
Designated Marketing Organization	301,400	264,000
	<u>\$ 1,244,525</u>	<u>\$ 1,111,345</u>
 Total Agency Allocations	<u>\$ 1,782,025</u>	<u>\$ 1,781,345</u>

City of Dalton
General Fund 2026 Proposed Budget

Expenditures & Other Financing Sources by Classification

	Proposed 2026	Classification Type							
		Personal Services & Benefits	Purchased Services	Supplies	Capital	Payments to Others	Contingency	Debt Service	Transfer to Other Funds
EXPENDITURES									
General Government									
Legislative	\$ 175,000	\$ 126,000	\$ 33,000	\$ 14,000	\$ -	\$ 2,000	\$ -	\$ -	\$ -
Administrative	1,090,000	912,000	141,000	23,000	-	14,000	-	-	-
City Clerk	477,000	434,000	37,000	6,000	-	-	-	-	-
Finance	959,000	727,000	221,000	11,000	-	-	-	-	-
Information Technology	1,154,000	527,000	537,000	90,000	-	-	-	-	-
Human Resources	495,000	416,000	71,000	8,000	-	-	-	-	-
Building & Grounds	416,000	79,000	201,000	136,000	-	-	-	-	-
Judicial		-	-	-	-	-	-	-	-
Municipal Court	744,000	484,000	242,000	18,000	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-
Police	13,155,000	11,425,000	1,184,000	546,000	-	-	-	-	-
Fire	13,178,000	12,138,000	486,000	554,000	-	-	-	-	-
Public Works & Infrastructure		-	-	-	-	-	-	-	-
Public Works	9,414,000	6,290,000	1,095,000	2,012,000	17,000	-	-	-	-
Infrastructure	10,000	-	10,000	-	-	-	-	-	-
Recreation & Culture		-	-	-	-	-	-	-	-
Recreation	5,481,000	3,702,000	815,000	949,000	15,000	-	-	-	-
Payments to Other Agencies	289,000	-	-	-	-	289,000	-	-	-
Health & Welfare		-	-	-	-	-	-	-	-
Payments to Other Agencies	1,000	-	-	-	-	1,000	-	-	-
Housing & Development		-	-	-	-	-	-	-	-
Code Compliance	293,000	246,000	28,000	19,000	-	-	-	-	-
Payments to Other Agencies	90,000	-	-	-	-	90,000	-	-	-
Non-departmental	508,000	-	408,000	-	-	-	100,000	-	-
Debt Service	1,188,000	-	-	-	-	-	-	1,188,000	-
Total Expenditures	<u>49,117,000</u>	<u>37,506,000</u>	<u>5,509,000</u>	<u>4,386,000</u>	<u>32,000</u>	<u>396,000</u>	<u>100,000</u>	<u>1,188,000</u>	<u>-</u>
OTHER FINANCING USES									
SPLOST 2020 (paving)	703,000	-	-	-	-	-	-	-	703,000
Total Other Financing Uses	<u>703,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>703,000</u>
Total Expenditures & Other Financing Uses	<u>\$ 49,820,000</u>	<u>\$ 37,506,000</u>	<u>\$ 5,509,000</u>	<u>\$ 4,386,000</u>	<u>\$ 32,000</u>	<u>\$ 396,000</u>	<u>\$ 100,000</u>	<u>\$ 1,188,000</u>	<u>\$ 703,000</u>
		<u>75%</u>	<u>11%</u>	<u>9%</u>	<u>0%</u>	<u>1%</u>	<u>0%</u>	<u>2%</u>	<u>1%</u>
2024 Adopted by Classification	<u>\$ 46,325,000</u>	<u>\$ 34,204,000</u>	<u>\$ 5,260,000</u>	<u>\$ 4,206,000</u>	<u>\$ 36,000</u>	<u>\$ 686,000</u>	<u>\$ 100,000</u>	<u>\$ 1,188,000</u>	<u>\$ 645,000</u>
Increase (Decrease)	<u>\$ 3,495,000</u>	<u>\$ 3,302,000</u>	<u>\$ 249,000</u>	<u>\$ 180,000</u>	<u>\$ (4,000)</u>	<u>\$ (290,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58,000</u>
% Increase (Decrease)	<u>7%</u>	<u>9%</u>	<u>5%</u>	<u>4%</u>	<u>-13%</u>	<u>-73%</u>	<u>0%</u>	<u>0%</u>	<u>8%</u>

**2026 PROPOSED BUDGET
CAPITAL PROJECTS**

City of Dalton
Capital Projects Funds
2026 Proposed Budgets

	Capital Projects Fund	
	Amendment to 2024 SPLOST	Capital Improvements
Revenues		
Interest income	\$ -	\$ 15,000
Total Revenues	<u>-</u>	<u>15,000</u>
Expenditures		
General government and administrative	-	-
Public works	703,000	-
Infrastructure		40,000
Debt service - principle & interest	-	-
Total Expenditures	<u>703,000</u>	<u>40,000</u>
(Deficiency) of Revenues (Under Expenditures)	<u>(703,000)</u>	<u>(25,000)</u>
Other Financing Sources (Uses)		
Transfers in (out)	703,000	-
Proceeds from sale of capital assets	-	25,000
Total Other Financing Sources (Uses)	<u>703,000</u>	<u>25,000</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>

Please note the 2015 SPLOST Fund, 2020 SPLOST Fund, 2024 SPLOST Fund, 2021 Bonded Capital Projects Fund, other Capital Grants funds are multi-year budgets and not adopted annually. Any changes to these funds are achieved by Budget Amendments approved by Mayor & Council.

**2026 PROPOSED BUDGETS
SPECIAL REVENUE FUNDS**

City of Dalton
Special Revenue Funds
2026 Proposed Budgets

	Hotel Motel Tax	Confiscated Assets	Economic Development	CDBG Grant Fund	OPIOID Settlement Fund
Revenues					
Hotel motel taxes	\$ 2,110,000	\$ -	\$ -	\$ -	\$ -
Forfeitures and seizures	-	75,000	-	-	-
Settlements (OPIOID)	-	-	-	-	56,000
PILOT payments	-	-	183,000	-	-
Intergovernmental - federal and state	-	-	-	315,000	-
Investment earnings	-	8,000	-	-	-
Total Revenues	2,110,000	83,000	183,000	315,000	56,000
Expenditures					
General government	-	-	-	63,000	-
Housing and development	-	-	183,000	202,000	-
Public safety	-	88,000	-	-	56,000
Public works and infrastructure	-	-	-	-	-
Health and welfare	-	-	-	50,000	-
Culture, recreation and tourism	1,284,000	-	-	-	-
Total Expenditures	1,284,000	88,000	183,000	315,000	56,000
(Deficiency) of Revenues (Under Expenditures)	826,000	(5,000)	-	-	-
Other Financing Sources (Uses)					
Transfers in (out)	(826,000)	-	-	-	-
Proceeds from sale of capital assets	-	5,000	-	-	-
Total Other Financing Sources (Uses)	(826,000)	5,000	-	-	-
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Please note various grant funds are multi-year budgets and not adopted annually, but at the point the grants are executed by the City. Any change to these funds is achieved by Budget Amendments approved by Mayor & Council.