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CITY OF DALTON - GENERAL FUND  
FINANCIAL REPORT  
AS OF APRIL 30, 2023

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**CITY OF DALTON  
GENERAL FUND  
BALANCE SHEET  
APRIL 30, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
<b>Assets</b>		
Cash and cash equivalents	\$ 10,784,783	\$ 23,215,968
Investments	13,224,810	648,210
Receivables:		
Accounts	426,258	462,303
Taxes - net of allowance	378,870	186,864
Intergovernmental	819,844	922,875
Interfund	278,985	619,959
Interest	31,027	-
Inventory, at cost	216,135	229,218
Prepaid expenses	383,701	366,203
<b>Total Assets</b>	<u>\$ 26,544,413</u>	<u>\$ 26,651,600</u>
<b>Liabilities and Fund Balance</b>		
Accounts payable	\$ 252,476	\$ 173,049
Interfund payable	11,418	430,080
Deferred revenue	433,817	245,496
<b>Total Liabilities</b>	<u>697,711</u>	<u>848,625</u>
<b>Fund Balance</b>		
Nonspendable	599,836	595,421
Restricted	311,417	332,917
Unrestricted	24,935,449	24,874,637
<b>Total Fund Balance</b>	<u>25,846,702</u>	<u>25,802,975</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 26,544,413</u>	<u>\$ 26,651,600</u>
<b>Change in Fund Balance</b>		
<b>Beginning Fund Balance</b>	<u>\$ 26,536,441</u>	<u>\$ 28,105,638</u>
Revenue	11,305,847	13,046,536
Expenditures	11,995,586	15,349,199
<b>Net Income (Loss)</b>	<u>\$ (689,739)</u>	<u>\$ (2,302,663)</u>
<b>Ending Fund Balance</b>	<u>\$ 25,846,702</u>	<u>\$ 25,802,975</u>
<b>Restricted</b>		
Infant cemetery markers	\$ 3,655	\$ 3,655
Haig Mill Park	199,400	199,400
Streetscape	15,000	15,000
Greenway	-	10,000
Heritage Park	8,342	8,342
Burr Park	-	11,500
Chapel	85,020	85,020
<b>Total Restricted</b>	<u>\$ 311,417</u>	<u>\$ 332,917</u>

**CITY OF DALTON**  
**GENERAL FUND**  
**REVENUES FOR THE FOUR MONTHS ENDED APRIL 30, 2023 WITH COMPARATIVE AMOUNTS**

REVENUE	Adjusted Annual Budget	Budget 4/30/23	Actual 4/30/23	Variance Over (Under)	Actual 4/30/22	Variance Over (Under)
<b>TAXES</b>						
Property Tax	\$ 9,279,500	\$ 255,000	\$ 193,512	\$ (61,488)	\$ 255,069	\$ (61,557)
Vehicle Tax	48,000	28,000	31,012	3,012	30,868	144
Intangible Tax	55,000	22,000	8,786	(13,214)	28,084	(19,298)
Real Estate Transfer Tax	20,000	7,000	3,649	(3,351)	14,623	(10,974)
Title Tax Fee & Alternative Tax	1,030,000	379,000	428,516	49,516	448,513	(19,997)
Sales and Use Tax	8,500,000	2,650,000	2,856,372	206,372	2,744,887	111,485
Beer/Wine/Liquor Tax	787,000	242,000	227,215	(14,785)	246,490	(19,275)
Mixed Drink Tax	112,000	34,000	43,425	9,425	36,074	7,351
Insurance Premium Tax	2,809,000	-	-	-	-	-
Franchise Tax	557,000	68,000	65,399	(2,601)	67,318	(1,919)
Financial Institution Tax	99,500	99,500	109,584	10,084	60,673	48,911
Business Licenses Tax	560,000	510,000	502,890	(7,110)	525,102	(22,212)
Penalties/Interest/Fines	110,000	40,000	22,868	(17,132)	39,202	(16,334)
	<b>23,967,000</b>	<b>4,334,500</b>	<b>4,493,228</b>	<b>158,728</b>	<b>4,496,903</b>	<b>(3,675)</b>
<b>LICENSES &amp; PERMITS</b>						
Alcohol License	361,000	324,000	346,188	22,188	316,417	29,771
Insurance Business Licenses	50,000	41,000	51,570	10,570	42,500	9,070
Other Licenses & Permits	3,000	1,000	2,750	1,750	725	2,025
	<b>414,000</b>	<b>366,000</b>	<b>400,508</b>	<b>34,508</b>	<b>359,642</b>	<b>40,866</b>
<b>INTERGOVERNMENTAL</b>						
PILOT Payments	124,600	-	-	-	-	-
Service Delivery	200,000	200,000	200,000	-	-	200,000
Federal - State Grants & Contracts	422,100	406,000	406,420	420	583,920	(177,500)
	<b>746,700</b>	<b>606,000</b>	<b>606,420</b>	<b>420</b>	<b>583,920</b>	<b>22,500</b>
<b>CHARGES FOR SERVICES</b>						
Program Admissions & Fees (Rec)	165,760	50,000	58,900	8,900	49,532	9,368
Concessions	87,000	29,000	18,577	(10,423)	93,277	(74,700)
Advertising & Qualifying Fees	7,800	1,000	1,350	350	2,150	(800)
Garbage/Recycle/Refuse	1,540	1,000	1,018	18	1,320	(302)
Municipal Court	602,000	210,000	225,023	15,023	199,083	25,940
Public Safety Fees	53,000	20,000	27,347	7,347	19,883	7,464
School Resource Officer	496,000	-	-	-	-	-
Administrative Allocation Fees	103,200	34,000	34,445	445	33,567	878
Cemetery Fees	80,000	33,000	20,710	(12,290)	30,515	(9,805)
	<b>1,596,300</b>	<b>378,000</b>	<b>387,370</b>	<b>9,370</b>	<b>429,327</b>	<b>(41,957)</b>
<b>FINES &amp; FORFEITURES</b>	440,000	151,000	173,788	22,788	182,969	(9,181)
<b>INVESTMENT INCOME</b>	400,000	150,000	326,914	176,914	15,211	311,703
<b>MISCELLANEOUS REVENUE</b>						
Rental Revenue	303,700	80,000	92,331	12,331	79,138	13,193
Reimbursements	36,390	35,000	41,286	6,286	14,035	27,251
Donations	32,500	28,000	28,175	175	17,558	10,617
Other	36,135	6,000	491	(5,509)	24,059	(23,568)
<b>TOTAL REVENUE</b>	<b>27,972,725</b>	<b>6,134,500</b>	<b>6,550,511</b>	<b>416,011</b>	<b>6,202,762</b>	<b>347,749</b>
<b>OTHER FINANCING SOURCES</b>						
Sale of Assets	2,000	2,000	5,071	3,071	7,900	(2,829)
Utility Transfer	11,500,000	2,875,000	4,749,100	1,874,100	2,831,503	1,917,597
ARPA Grant Fund Transfer	-	-	-	-	4,004,371	(4,004,371)
Health Insurance Transfer	-	-	1,165	1,165	-	1,165
Hotel-Motel Tax Transfer	652,500	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>12,154,500</b>	<b>2,877,000</b>	<b>4,755,336</b>	<b>1,878,336</b>	<b>6,843,774</b>	<b>(2,088,438)</b>
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 40,127,225</b>	<b>\$ 9,011,500</b>	<b>\$ 11,305,847</b>	<b>\$ 2,294,347</b>	<b>\$ 13,046,536</b>	<b>\$ (1,740,689)</b>

**CITY OF DALTON  
GENERAL FUND  
EXPENDITURES FOR THE FOUR MONTHS ENDED APRIL 30, 2023 WITH COMPARATIVE AMOUNTS**

	Adjusted Annual Budget	Budget 4/30/23	Actual 4/30/23	Variance Over (Under)	Actual 4/30/22	Variance Over (Under)
<b>EXPENDITURES - DEPARTMENTS</b>						
<b>General Government</b>						
Elections	\$ 8,750	\$ -	\$ -	\$ -	\$ -	\$ -
Legislative	132,565	48,000	47,962	(38)	42,251	5,711
Administrative	735,975	201,000	177,328	(23,672)	184,019	(6,691)
City Clerk	390,810	112,000	114,295	2,295	102,095	12,200
Finance	879,500	225,000	234,684	9,684	203,961	30,723
Information Technology	644,340	206,000	202,189	(3,811)	183,659	18,530
Human Resources	490,675	142,000	144,269	2,269	111,782	32,487
Building & Grounds	376,600	125,000	128,664	3,664	49,501	79,163
<b>Judicial</b>						
Municipal Court	513,470	144,000	142,915	(1,085)	130,008	12,907
<b>Public Safety</b>						
Police	10,378,480	3,049,000	2,815,081	(233,919)	2,905,914	(90,833)
Fire	9,954,755	2,953,000	2,979,762	26,762	2,872,038	107,724
<b>Public Works &amp; Infrastructure</b>						
Public Works	8,607,955	2,213,000	2,096,359	(116,641)	2,140,852	(44,493)
Infrastructure	32,215	25,000	22,351	(2,649)	12,902	9,449
<b>Recreation &amp; Culture</b>						
Recreation	3,859,280	1,054,000	1,014,852	(39,148)	1,042,657	(27,805)
Payments to Other Agencies	355,200	117,750	117,730	(20)	117,150	580
<b>Health &amp; Welfare</b>						
Code Compliance	343,360	89,000	46,245	(42,755)	-	46,245
COVID Supplies & Services	-	-	-	-	25,000	(25,000)
Payments to Other Agencies	13,550	13,550	13,534	(16)	984	12,550
<b>Housing &amp; Development</b>						
Payments to Other Agencies	407,500	149,200	149,162	(38)	124,180	24,982
<b>Contingency</b>	<u>83,125</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<u><b>38,208,105</b></u>	<u><b>10,866,500</b></u>	<u><b>10,447,382</b></u>	<u><b>(419,118)</b></u>	<u><b>10,248,953</b></u>	<u><b>198,429</b></u>
<b>OTHER FINANCING USES</b>						
Airport Operations	72,420	-	-	-	-	-
Airport Grant Fund	34,200	-	-	-	-	-
SPLOST 2020	606,100	606,100	606,204	104	-	606,204
Capital Acquisition Fund	-	-	-	-	384,600	(384,600)
Bonded Captial Projects	-	-	-	-	4,004,371	(4,004,371)
Debt Service Fund	1,206,400	942,000	942,000	-	652,275	289,725
Senior Center Fund	-	-	-	-	59,000	(59,000)
<b>Total Other Financing Uses</b>	<u><b>1,919,120</b></u>	<u><b>1,548,100</b></u>	<u><b>1,548,204</b></u>	<u><b>104</b></u>	<u><b>5,100,246</b></u>	<u><b>(3,552,042)</b></u>
<b>Total Expenditures &amp; Other Financing Sources</b>	<u><b>\$ 40,127,225</b></u>	<u><b>\$ 12,414,600</b></u>	<u><b>\$ 11,995,586</b></u>	<u><b>\$ (419,014)</b></u>	<u><b>\$ 15,349,199</b></u>	<u><b>\$ (3,353,613)</b></u>
<b>Change in Fund Balance Increase (Decrease)</b>	<u><b>\$ -</b></u>	<u><b>\$ (3,403,100)</b></u>	<u><b>\$ (689,739)</b></u>		<u><b>\$ (2,302,663)</b></u>	

**CITY OF DALTON PAYROLL HOURS ANALYSIS**

	January - April							
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<b>Number of Weeks</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>
<b>Fire</b>								
Regular	80,805	79,474	79,669	90,253	88,018	91,726	90,059	91,864
Over-time	4,367	4,980	4,776	4,916	5,734	5,489	6,084	6,050
Part-time	-	-	-	-	-	-	-	-
	<u>85,172</u>	<u>84,454</u>	<u>84,445</u>	<u>95,169</u>	<u>93,752</u>	<u>97,215</u>	<u>96,143</u>	<u>97,914</u>
<b>Average hours per week</b>	<b>5,323</b>	<b>5,278</b>	<b>5,278</b>	<b>5,287</b>	<b>5,208</b>	<b>5,401</b>	<b>5,341</b>	<b>5,440</b>
<b>Full-time equivalent</b>	<b>95</b>	<b>94</b>	<b>94</b>	<b>94</b>	<b>93</b>	<b>96</b>	<b>95</b>	<b>97</b>
<b>Police</b>								
Regular	57,557	58,387	63,151	74,040	71,147	73,198	70,100	71,045
Over-time	483	352	486	669	974	1,187	1,097	1,008
Part-time	-	-	48	234	353	24	540	430
	<u>58,040</u>	<u>58,739</u>	<u>63,685</u>	<u>74,943</u>	<u>72,474</u>	<u>74,409</u>	<u>71,737</u>	<u>72,483</u>
<b>Average hours per week</b>	<b>3,628</b>	<b>3,671</b>	<b>3,980</b>	<b>4,164</b>	<b>4,026</b>	<b>4,134</b>	<b>3,985</b>	<b>4,027</b>
<b>Full-time equivalent</b>	<b>91</b>	<b>92</b>	<b>100</b>	<b>104</b>	<b>101</b>	<b>103</b>	<b>100</b>	<b>101</b>
<b>Public Works</b>								
Regular	45,491	44,737	43,828	49,548	51,408	51,475	51,629	49,595
Over-time	528	563	1,095	812	832	798	1,023	792
Part-time	72	498	477	-	-	308	397	447
	<u>46,091</u>	<u>45,798</u>	<u>45,400</u>	<u>50,360</u>	<u>52,240</u>	<u>52,581</u>	<u>53,049</u>	<u>50,834</u>
<b>Average hours per week</b>	<b>2,881</b>	<b>2,862</b>	<b>2,838</b>	<b>2,798</b>	<b>2,902</b>	<b>2,921</b>	<b>2,947</b>	<b>2,824</b>
<b>Full-time equivalent</b>	<b>72</b>	<b>72</b>	<b>71</b>	<b>70</b>	<b>73</b>	<b>73</b>	<b>74</b>	<b>71</b>
<b>Recreation</b>								
Regular	19,197	19,361	18,798	23,053	21,826	19,561	20,085	19,715
Over-time	294	663	464	494	864	517	578	508
Part-time	8,146	11,649	13,740	11,676	13,132	10,695	10,896	10,846
	<u>27,637</u>	<u>31,673</u>	<u>33,002</u>	<u>35,223</u>	<u>35,822</u>	<u>30,773</u>	<u>31,559</u>	<u>31,069</u>
<b>Average hours per week</b>	<b>1,727</b>	<b>1,980</b>	<b>2,063</b>	<b>1,957</b>	<b>1,990</b>	<b>1,710</b>	<b>1,753</b>	<b>1,726</b>
<b>Full-time equivalent</b>	<b>43</b>	<b>49</b>	<b>52</b>	<b>49</b>	<b>50</b>	<b>43</b>	<b>44</b>	<b>43</b>
<b>Total hours</b>	<b>216,940</b>	<b>220,664</b>	<b>226,532</b>	<b>255,695</b>	<b>254,288</b>	<b>254,978</b>	<b>252,488</b>	<b>252,300</b>
<b>Average hours per week</b>	<b>13,559</b>	<b>13,792</b>	<b>14,158</b>	<b>14,205</b>	<b>14,127</b>	<b>14,165</b>	<b>14,027</b>	<b>14,017</b>
<b>Full-time equivalent</b>	<b>301</b>	<b>307</b>	<b>316</b>	<b>317</b>	<b>316</b>	<b>316</b>	<b>313</b>	<b>312</b>