
CITY OF DALTON - GENERAL FUND
FINANCIAL REPORT
AS OF MAY 31, 2023

**CITY OF DALTON
GENERAL FUND
BALANCE SHEET
MAY 31, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
Assets		
Cash and cash equivalents	\$ 8,852,127	\$ 20,192,711
Investments	13,988,929	1,517,092
Receivables:		
Accounts	325,898	381,065
Taxes - net of allowance	368,911	146,772
Intergovernmental	895,030	784,041
Interfund	199,274	1,240,734
Interest	49,250	-
Inventory, at cost	204,231	176,013
Prepaid expenses	247,008	298,967
Total Assets	<u>\$ 25,130,658</u>	<u>\$ 24,737,395</u>
Liabilities and Fund Balance		
Accounts payable	\$ 560,710	\$ 67,017
Interfund payable	-	566,531
Deferred revenue	416,933	211,253
Total Liabilities	<u>977,643</u>	<u>844,801</u>
Fund Balance		
Nonspendable	451,239	474,980
Restricted	311,417	321,417
Unrestricted	23,390,359	23,096,197
Total Fund Balance	<u>24,153,015</u>	<u>23,892,594</u>
Total Liabilities and Fund Balance	<u>\$ 25,130,658</u>	<u>\$ 24,737,395</u>

Change in Fund Balance		
Beginning Fund Balance	<u>\$ 26,536,441</u>	<u>\$ 28,105,638</u>
Revenue	12,735,124	14,167,878
Expenditures	15,118,550	18,380,922
Net Income (Loss)	<u>\$ (2,383,426)</u>	<u>\$ (4,213,044)</u>
Ending Fund Balance	<u>\$ 24,153,015</u>	<u>\$ 23,892,594</u>

Restricted		
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
Chapel	85,020	85,020
Total Restricted	<u>\$ 311,417</u>	<u>\$ 321,417</u>

CITY OF DALTON
GENERAL FUND
REVENUES FOR THE FIVE MONTHS ENDED MAY 31, 2023 WITH COMPARATIVE AMOUNTS

REVENUE	Adjusted Annual Budget	Budget 5/31/23	Actual 5/31/23	Variance Over (Under)	Actual 5/31/22	Variance Over (Under)
TAXES						
Property Tax	\$ 9,279,500	\$ 293,000	\$ 349,730	\$ 56,730	\$ 249,111	\$ 100,619
Vehicle Tax	48,000	30,000	34,248	4,248	33,043	1,205
Intangible Tax	55,000	25,000	12,680	(12,320)	31,699	(19,019)
Real Estate Transfer Tax	20,000	10,000	5,416	(4,584)	19,063	(13,647)
Title Tax Fee & Alternative Tax	1,030,000	465,000	553,102	88,102	551,153	1,949
Sales and Use Tax	8,500,000	3,352,000	3,563,527	211,527	3,469,596	93,931
Beer/Wine/Liquor Tax	787,000	309,000	300,514	(8,486)	313,957	(13,443)
Mixed Drink Tax	112,000	43,000	55,038	12,038	45,007	10,031
Insurance Premium Tax	2,809,000	-	-	-	-	-
Franchise Tax	557,000	74,000	71,439	(2,561)	73,663	(2,224)
Financial Institution Tax	99,500	99,500	109,585	10,085	60,672	48,913
Business Licenses Tax	560,000	510,000	517,958	7,958	519,351	(1,393)
Penalties/Interest/Fines	110,000	56,000	31,559	(24,441)	55,083	(23,524)
	23,967,000	5,266,500	5,604,796	338,296	5,421,398	183,398
LICENSES & PERMITS						
Alcohol License	361,000	334,000	348,743	14,743	325,750	22,993
Insurance Business Licenses	50,000	41,000	51,870	10,870	42,200	9,670
Other Licenses & Permits	3,000	1,000	5,050	4,050	725	4,325
	414,000	376,000	405,663	29,663	368,675	36,988
INTERGOVERNMENTAL						
PILOT Payments	124,600	-	-	-	-	-
Service Delivery	200,000	200,000	200,000	-	-	200,000
Federal - State Grants & Contracts	422,100	406,000	407,104	1,104	584,255	(177,151)
	746,700	606,000	607,104	1,104	584,255	22,849
CHARGES FOR SERVICES						
Program Admissions & Fees (Rec)	165,760	65,000	72,335	7,335	60,652	11,683
Concessions	87,000	36,000	25,692	(10,308)	122,030	(96,338)
Advertising & Qualifying Fees	7,800	2,000	1,350	(650)	3,100	(1,750)
Garbage/Recycle/Refuse	1,540	1,000	1,756	756	1,727	29
Municipal Court	602,000	258,000	297,138	39,138	245,110	52,028
Public Safety Fees	53,000	22,000	30,476	8,476	22,738	7,738
School Resource Officer	496,000	-	-	-	-	-
Administrative Allocation Fees	103,200	43,000	42,970	(30)	41,956	1,014
Cemetery Fees	80,000	36,000	32,705	(3,295)	33,405	(700)
	1,596,300	463,000	504,422	41,422	530,718	(26,296)
FINES & FORFEITURES	440,000	185,000	212,688	27,688	223,271	(10,583)
INVESTMENT INCOME	400,000	167,000	440,692	273,692	20,577	420,115
MISCELLANEOUS REVENUE						
Rental Revenue	303,700	118,000	128,133	10,133	113,408	14,725
Reimbursements	48,790	41,000	41,286	286	14,035	27,251
Donations	43,825	30,000	32,379	2,379	23,558	8,821
Other	36,135	15,000	865	(14,135)	26,539	(25,674)
TOTAL REVENUE	27,996,450	7,267,500	7,978,028	710,528	7,326,434	651,594
OTHER FINANCING SOURCES						
Sale of Assets	2,000	2,000	6,831	4,831	5,570	1,261
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	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	12,154,500	2,877,000	4,757,096	1,880,096	6,841,444	(2,084,348)
Total Revenues & Other Financing Sources	\$ 40,150,950	\$ 10,144,500	\$ 12,735,124	\$ 2,590,624	\$ 14,167,878	\$ (1,432,754)

CITY OF DALTON
GENERAL FUND
EXPENDITURES FOR THE FIVE MONTHS ENDED MAY 31, 2023 WITH COMPARATIVE AMOUNTS

	Adjusted Annual Budget	Budget 5/31/23	Actual 5/31/23	Variance Over (Under)	Actual 5/31/22	Variance Over (Under)
EXPENDITURES - DEPARTMENTS						
General Government						
Elections	\$ 8,750	\$ -	\$ -	\$ -	\$ -	\$ -
Legislative	132,565	60,000	60,305	305	52,157	8,148
Administrative	735,975	254,000	224,680	(29,320)	229,382	(4,702)
City Clerk	390,810	141,000	143,725	2,725	128,558	15,167
Finance	879,500	280,000	293,736	13,736	261,903	31,833
Information Technology	644,340	250,000	243,289	(6,711)	205,644	37,645
Human Resources	490,675	184,000	184,273	273	139,007	45,266
Building & Grounds	376,600	185,000	182,653	(2,347)	132,847	49,806
Judicial						
Municipal Court	520,920	194,000	192,375	(1,625)	155,133	37,242
Public Safety						
Police	10,378,480	3,956,000	3,641,319	(314,681)	3,681,497	(40,178)
Fire	9,944,755	3,772,000	3,792,839	20,839	3,709,203	83,636
Public Works & Infrastructure						
Public Works	8,607,955	3,195,000	2,794,398	(400,602)	2,836,398	(42,000)
Infrastructure	43,540	36,000	35,809	(191)	19,456	16,353
Recreation & Culture						
Recreation	3,859,280	1,457,000	1,381,937	(75,063)	1,386,852	(4,915)
Payments to Other Agencies	355,200	147,000	146,830	(170)	146,685	145
Health & Welfare						
Code Compliance	343,360	110,000	58,442	(51,558)	-	58,442
COVID Supplies & Services	-	-	-	-	25,000	(25,000)
Payments to Other Agencies	13,550	13,550	13,534	(16)	984	12,550
Housing & Development						
Payments to Other Agencies	407,500	180,200	180,202	2	155,220	24,982
Contingency	83,125	-	-	-	-	-
Total Expenditures	<u>38,216,880</u>	<u>14,414,750</u>	<u>13,570,346</u>	<u>(844,404)</u>	<u>13,265,926</u>	<u>304,420</u>
OTHER FINANCING USES						
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	-	-	-	-	73,750	(73,750)
Total Other Financing Uses	<u>1,919,120</u>	<u>1,548,100</u>	<u>1,548,204</u>	<u>104</u>	<u>5,114,996</u>	<u>(3,566,792)</u>
Total Expenditures & Other Financing Sources	<u>\$ 40,136,000</u>	<u>\$ 15,962,850</u>	<u>\$ 15,118,550</u>	<u>\$ (844,300)</u>	<u>\$ 18,380,922</u>	<u>\$ (3,262,372)</u>
Change in Fund Balance Increase (Decrease)	<u>\$ 14,950</u>	<u>\$ (5,818,350)</u>	<u>\$ (2,383,426)</u>		<u>\$ (4,213,044)</u>	

CITY OF DALTON PAYROLL HOURS ANALYSIS

	January - May							
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Number of Weeks	<u>20</u>	<u>20</u>	<u>20</u>	<u>22</u>	<u>22</u>	<u>22</u>	<u>22</u>	<u>22</u>
Fire								
Regular	100,727	99,426	99,172	110,237	107,820	112,430	110,419	112,238
Over-time	5,501	5,928	6,230	6,026	7,462	6,710	7,650	7,475
Part-time	-	-	-	-	-	-	-	-
	<u>106,228</u>	<u>105,354</u>	<u>105,402</u>	<u>116,263</u>	<u>115,282</u>	<u>119,140</u>	<u>118,069</u>	<u>119,713</u>
Average hours per week	5,311	5,268	5,270	5,285	5,240	5,415	5,367	5,442
Full-time equivalent	95	94	94	94	94	97	96	97
Police								
Regular	71,849	73,014	78,232	91,256	86,761	88,363	84,725	86,630
Over-time	646	444	649	786	1,211	1,426	1,314	1,233
Part-time	-	-	48	298	454	72	645	725
	<u>72,495</u>	<u>73,458</u>	<u>78,929</u>	<u>92,340</u>	<u>88,426</u>	<u>89,861</u>	<u>86,684</u>	<u>88,588</u>
Average hours per week	3,625	3,673	3,946	4,197	4,019	4,085	3,940	4,027
Full-time equivalent	91	92	99	105	100	102	99	101
Public Works								
Regular	56,929	56,060	54,736	61,420	63,124	62,632	63,194	60,764
Over-time	1,160	816	1,413	908	1,016	1,029	1,246	965
Part-time	77	542	592	-	58	388	589	810
	<u>58,166</u>	<u>57,418</u>	<u>56,741</u>	<u>62,328</u>	<u>64,198</u>	<u>64,049</u>	<u>65,029</u>	<u>62,539</u>
Average hours per week	2,908	2,871	2,837	2,833	2,918	2,911	2,956	2,843
Full-time equivalent	73	72	71	71	73	73	74	71
Recreation								
Regular	23,942	24,428	23,469	27,950	26,705	23,223	23,694	24,099
Over-time	484	904	642	505	1,133	912	14,990	781
Part-time	10,582	14,913	18,301	15,194	17,460	14,597	775	15,536
	<u>35,008</u>	<u>40,245</u>	<u>42,412</u>	<u>43,649</u>	<u>45,298</u>	<u>38,732</u>	<u>39,459</u>	<u>40,416</u>
Average hours per week	1,750	2,012	2,121	1,984	2,059	1,761	1,794	1,837
Full-time equivalent	44	50	53	50	51	44	45	46
Total hours	271,897	276,475	283,484	314,580	313,204	311,782	309,241	311,256
Average hours per week	13,595	13,824	14,174	14,299	14,237	14,172	14,056	14,148
Full-time equivalent	302	308	317	320	318	316	313	315