

**GENERAL FUND OVERVIEW**  
**FOR THE SEVEN MONTHS ENDED 7/31/23**

	<u>7/31/23</u>	<u>7/31/23</u>	
<b>Change in Fund Balance</b>			<b>Revenue Bud to Act</b>
<b>Beginning Fund Balance</b>	\$ 26,536,441	\$ 28,105,638	Sales tax = \$235k, MC fees = \$68k, Interest = \$145k, Rec fees = \$33k, DU transfer = \$333k
Revenue	21,026,345	20,541,656	
Expenditures	27,262,321	28,482,081	
<b>Net Income (Loss)</b>	\$ (6,235,976)	\$ (7,940,425)	<b>Expense Bud to Act</b>
<b>Ending Fund Balance</b>	\$ 20,300,465	\$ 20,165,213	Wages & benefits = \$720k, Utilities = \$240k, Fuel = \$100k

	<b>Annual Adjusted Budget 2023</b>	<b>Budget 7/31/23</b>	<b>Actual 7/31/23</b>	<b>Variance Over (Under)</b>	<b>Actual 7/31/23</b>	<b>Variance Over (Under)</b>
<b>Revenue</b>						
Taxes	\$ 24,313,300	\$ 7,892,000	\$ 7,953,448	\$ 61,448	\$ 7,560,474	\$ 392,974
Licenses & Permits	417,700	399,000	408,299	9,299	388,787	19,512
Intergovernmental	746,700	607,000	607,563	563	784,255	(176,692)
Charges for Services	1,596,300	935,000	997,252	62,252	912,539	84,713
Fines & Forfeitures	440,000	256,000	292,259	36,259	290,904	1,355
Investment Income	800,000	500,000	645,585	145,585	52,964	592,621
Miscellaneous Revenue	432,450	271,000	289,139	18,139	235,701	53,438
<b>Total Revenue</b>	\$ 28,746,450	\$ 10,860,000	\$ 11,193,545	\$ 333,545	\$ 10,225,624	\$ 967,921
<b>Other Financing Sources</b>						
Sale of Assets	9,500	9,000	9,310	310	5,570	3,740
Utility Transfer	18,325,000	9,163,000	9,496,075	333,075	5,663,006	3,833,069
Transfers from Other Funds	653,665	327,000	327,415	415	4,634,451	(4,307,036)
<b>Total Other Financing Sources</b>	\$ 18,988,165	\$ 9,499,000	\$ 9,832,800	\$ 333,800	\$ 10,303,027	\$ (470,227)
<b>Total</b>	\$ 47,734,615	\$ 20,359,000	\$ 21,026,345	\$ 667,345	\$ 20,528,651	\$ 497,694
<b>Expenditures</b>						
General Government	\$ 3,659,215	\$ 2,059,000	\$ 2,046,057	\$ (12,943)	\$ 1,815,977	\$ 230,080
Judicial	520,920	298,000	301,765	3,765	251,747	50,018
Public Safety	20,325,635	11,466,000	11,006,764	(459,236)	10,827,701	179,063
Public Works & Infrastructure	8,651,495	4,838,000	4,258,096	(579,904)	4,329,472	(71,376)
Recreation & Culture	4,214,480	2,355,600	2,299,114	(56,486)	2,369,781	(70,667)
Health & Welfare	356,910	203,550	109,222	(94,328)	41,816	67,406
Housing & Development	407,500	252,000	252,282	282	227,300	24,982
Contingency	83,125	-	-	-	-	-
<b>Total Expenditures</b>	\$ 38,219,280	\$ 21,472,150	\$ 20,273,300	\$ (1,198,850)	\$ 19,863,794	\$ 409,506
<b>Other Financing Uses</b>						
Transfer to other funds	\$ 9,494,120	\$ 6,989,000	\$ 6,989,021	\$ 21	\$ 8,618,287	\$ (1,629,266)
<b>Total</b>	\$ 47,713,400	\$ 28,461,150	\$ 27,262,321	\$ (1,198,829)	\$ 28,482,081	\$ (1,219,760)
<b>Change in Fund Balance</b>	\$ 21,215	\$ (8,102,150)	\$ (6,235,976)		\$ (7,953,430)	

---

---

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

---

---

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

	<u>2023</u>	-	<u>2022</u>
<b>Assets</b>			
Cash and cash equivalents	\$ 6,520,238		\$ 13,964,056
Investments	11,556,027		3,002,880
Receivables:			
Accounts	639,231		1,307,903
Taxes - net of allowance	248,455		101,361
Intergovernmental	1,104,827		102,352
Interfund	361,808		1,474,389
Interest	41,616		13,807
Inventory, at cost	168,030		215,468
Prepaid expenses	198,181		276,911
<b>Total Assets</b>	<u>\$ 20,838,413</u>		<u>\$ 20,459,127</u>
<b>Liabilities and Fund Balance</b>			
Accounts payable	\$ 242,998		\$ 108,927
Interfund payable	-		13,161
Deferred revenue	294,950		171,826
<b>Total Liabilities</b>	<u>537,948</u>		<u>293,914</u>
<b>Fund Balance</b>			
Nonspendable	366,211		492,379
Restricted	311,417		321,417
Unrestricted	19,622,837		19,351,417
<b>Total Fund Balance</b>	<u>20,300,465</u>		<u>20,165,213</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 20,838,413</u>		<u>\$ 20,459,127</u>

<b>Change in Fund Balance</b>			
<b>Beginning Fund Balance</b>	<u>\$ 26,536,441</u>		<u>\$ 28,105,638</u>
Revenue	21,026,345		20,541,656
Expenditures	27,262,321		28,482,081
<b>Net Income (Loss)</b>	<u>\$ (6,235,976)</u>		<u>\$ (7,940,425)</u>
<b>Ending Fund Balance</b>	<u>\$ 20,300,465</u>		<u>\$ 20,165,213</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
Chapel	85,020		85,020
<b>Total Restricted</b>	<u>\$ 311,417</u>		<u>\$ 321,417</u>

**CITY OF DALTON  
GENERAL FUND**

**REVENUES FOR THE SEVEN MONTHS ENDED JULY 31, 2023 WITH COMPARATIVE AMOUNTS**

REVENUE	Adjusted Annual Budget	Budget 7/31/23	Actual 7/31/23	Variance Over (Under)	Actual 7/31/22	Variance Over (Under)
<b>TAXES</b>						
Property Tax	\$ 9,295,000	\$ 600,000	\$ 442,153	\$ (157,847)	\$ 296,158	\$ 145,995
Vehicle Tax	48,000	28,000	28,935	935	39,062	(10,127)
Intangible Tax	55,000	32,000	21,742	(10,258)	51,015	(29,273)
Real Estate Transfer Tax	20,000	12,000	17,881	5,881	25,334	(7,453)
Title Tax Fee & Alternative Tax	1,153,400	750,000	778,029	28,029	741,328	36,701
Sales and Use Tax	8,710,000	4,982,000	5,217,863	235,863	4,948,939	268,924
Beer/Wine/Liquor Tax	787,000	459,000	440,242	(18,758)	457,168	(16,926)
Mixed Drink Tax	112,000	65,000	77,079	12,079	65,569	11,510
Insurance Premium Tax	2,809,000	-	-	-	-	-
Franchise Tax	557,000	244,000	230,340	(13,660)	243,612	(13,272)
Financial Institution Tax	109,600	109,600	109,585	(15)	60,673	48,912
Business Licenses Tax	560,000	545,000	540,720	(4,280)	555,182	(14,462)
Penalties/Interest/Fines	97,300	65,400	48,879	(16,521)	76,434	(27,555)
	<b>24,313,300</b>	<b>7,892,000</b>	<b>7,953,448</b>	<b>61,448</b>	<b>7,560,474</b>	<b>392,974</b>
<b>LICENSES &amp; PERMITS</b>						
Alcohol License	361,000	351,000	350,504	(496)	342,437	8,067
Insurance Business Licenses	50,000	44,000	51,970	7,970	43,600	8,370
Other Licenses & Permits	6,700	4,000	5,825	1,825	2,750	3,075
	<b>417,700</b>	<b>399,000</b>	<b>408,299</b>	<b>9,299</b>	<b>388,787</b>	<b>19,512</b>
<b>INTERGOVERNMENTAL</b>						
PILOT Payments	124,600	-	-	-	-	-
Service Delivery	200,000	200,000	200,000	-	200,000	-
Federal - State Grants & Contracts	422,100	407,000	407,563	563	584,255	(176,692)
	<b>746,700</b>	<b>607,000</b>	<b>607,563</b>	<b>563</b>	<b>784,255</b>	<b>(176,692)</b>
<b>CHARGES FOR SERVICES</b>						
Program Admissions & Fees (Rec)	165,760	94,000	127,060	33,060	120,183	6,877
Concessions	87,000	78,000	30,303	(47,697)	166,066	(135,763)
Advertising & Qualifying Fees	7,800	3,000	2,250	(750)	4,050	(1,800)
Garbage/Recycle/Refuse	1,540	1,500	8,156	6,656	2,478	5,678
Municipal Court	602,000	364,000	432,125	68,125	345,198	86,927
Public Safety Fees	53,000	36,000	35,842	(158)	37,440	(1,598)
School Resource Officer	496,000	248,000	247,460	(540)	132,945	114,515
Administrative Allocation Fees	103,200	60,000	60,181	181	58,734	1,447
Cemetery Fees	80,000	50,500	53,875	3,375	45,445	8,430
	<b>1,596,300</b>	<b>935,000</b>	<b>997,252</b>	<b>62,252</b>	<b>912,539</b>	<b>84,713</b>
<b>FINES &amp; FORFEITURES</b>	440,000	256,000	292,259	36,259	290,904	1,355
<b>INVESTMENT INCOME</b>	800,000	500,000	645,585	145,585	52,964	592,621
<b>MISCELLANEOUS REVENUE</b>						
Rental Revenue	303,700	176,000	197,815	21,815	176,386	21,429
Reimbursements	48,790	41,000	41,286	286	14,035	27,251
Donations	43,825	33,000	32,639	(361)	14,489	18,150
Other	36,135	21,000	17,399	(3,601)	30,791	(13,392)
<b>TOTAL REVENUE</b>	<b>28,746,450</b>	<b>10,860,000</b>	<b>11,193,545</b>	<b>333,545</b>	<b>10,225,624</b>	<b>967,921</b>
<b>OTHER FINANCING SOURCES</b>						
Sale of Assets	9,500	9,000	9,310	310	5,570	3,740
Utility Transfer	18,325,000	9,163,000	9,496,075	333,075	5,663,006	3,833,069
ARPA Grant Fund Transfer	-	-	-	-	4,434,451	(4,434,451)
TAD Transfer	-	-	-	-	13,005	(13,005)
Health Insurance Transfer	1,165	1,000	1,165	165	-	1,165
Hotel-Motel Tax Transfer	652,500	326,000	326,250	250	200,000	126,250
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>18,988,165</b>	<b>9,499,000</b>	<b>9,832,800</b>	<b>333,800</b>	<b>10,316,032</b>	<b>(483,232)</b>
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 47,734,615</b>	<b>\$ 20,359,000</b>	<b>\$ 21,026,345</b>	<b>\$ 667,345</b>	<b>\$ 20,541,656</b>	<b>\$ 484,689</b>

**CITY OF DALTON  
GENERAL FUND  
REVENUES FOR THE SEVEN MONTHS ENDED JULY 31, 2023 WITH COMPARATIVE AMOUNTS**

	Adjusted Annual Budget	Budget 7/31/23	Actual 7/31/23	Variance Over (Under)	Actual 7/31/22	Variance Over (Under)
<b>EXPENDITURES - DEPARTMENTS</b>						
<b>General Government</b>						
Elections	\$ 8,750	\$ -	\$ -	\$ -	\$ -	\$ -
Legislative	132,565	89,000	91,913	2,913	68,162	23,751
Administrative	735,975	410,000	364,780	(45,220)	357,525	7,255
City Clerk	390,810	218,000	220,520	2,520	196,335	24,185
Finance	917,360	479,000	483,576	4,576	484,513	(937)
Information Technology	644,340	394,000	380,632	(13,368)	321,710	58,922
Human Resources	452,815	249,000	258,507	9,507	213,501	45,006
Building & Grounds	376,600	220,000	246,129	26,129	174,231	71,898
<b>Judicial</b>						
Municipal Court	520,920	298,000	301,765	3,765	251,747	50,018
<b>Public Safety</b>						
Police	10,380,880	5,856,000	5,341,435	(514,565)	5,322,602	18,833
Fire	9,944,755	5,610,000	5,665,329	55,329	5,505,099	160,230
<b>Public Works &amp; Infrastructure</b>						
Public Works	8,607,955	4,800,000	4,221,540	(578,460)	4,298,057	(76,517)
Infrastructure	43,540	38,000	36,556	(1,444)	31,415	5,141
<b>Recreation &amp; Culture</b>						
Recreation	3,859,280	2,150,000	2,092,934	(57,066)	2,163,481	(70,547)
Payments to Other Agencies	355,200	205,600	206,180	580	206,300	(120)
<b>Health &amp; Welfare</b>						
Code Compliance	343,360	190,000	95,688	(94,312)	15,832	79,856
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	252,000	252,282	282	227,300	24,982
<b>Contingency</b>	<b>83,125</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b><u>38,219,280</u></b>	<b><u>21,472,150</u></b>	<b><u>20,273,300</u></b>	<b><u>(1,198,850)</u></b>	<b><u>19,863,794</u></b>	<b><u>409,506</u></b>
<b>OTHER FINANCING USES</b>						
Airport Operations	72,420	-	-	-	-	-
Airport Grant Fund	784,200	500	417	(83)	35,711	(35,294)
SPLOST 2020	606,100	606,100	606,204	104	-	606,204
Other Grant Funds	1,644,000	-	-	-	-	-
Capital Acquisition Fund	5,181,000	5,176,000	5,176,000	-	3,392,600	1,783,400
Bonded Captial Projects	-	-	-	-	4,434,451	(4,434,451)
Debt Service Fund	1,206,400	1,206,400	1,206,400	-	652,275	554,125
Senior Center Fund	-	-	-	-	103,250	(103,250)
<b>Total Other Financing Uses</b>	<b><u>9,494,120</u></b>	<b><u>6,989,000</u></b>	<b><u>6,989,021</u></b>	<b><u>21</u></b>	<b><u>8,618,287</u></b>	<b><u>(1,629,266)</u></b>
<b>Total Expenditures &amp; Other Financing Sources</b>	<b><u>\$ 47,713,400</u></b>	<b><u>\$ 28,461,150</u></b>	<b><u>\$ 27,262,321</u></b>	<b><u>\$ (1,198,829)</u></b>	<b><u>\$ 28,482,081</u></b>	<b><u>\$ (1,219,760)</u></b>
<b>Change in Fund Balance Increase (Decrease)</b>	<b><u>\$ 21,215</u></b>	<b><u>\$ (8,102,150)</u></b>	<b><u>\$ (6,235,976)</u></b>		<b><u>\$ (7,940,425)</u></b>	

**CITY OF DALTON PAYROLL HOURS ANALYSIS**

	January - July						
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Number of Weeks	<u>30</u>	<u>30</u>	<u>30</u>	<u>32</u>	<u>30</u>	<u>30</u>	<u>30</u>
<b>Fire</b>							
Regular	151,155	148,931	147,841	160,548	146,555	152,537	150,166
Over-time	7,532	8,643	9,640	8,541	10,001	8,583	9,782
Part-time	-	-	-	-	-	-	-
	<u>158,687</u>	<u>157,574</u>	<u>157,481</u>	<u>169,089</u>	<u>156,556</u>	<u>161,120</u>	<u>159,948</u>
<b>Average hours per week</b>	<b>5,290</b>	<b>5,252</b>	<b>5,249</b>	<b>5,284</b>	<b>5,219</b>	<b>5,371</b>	<b>5,332</b>
<b>Full-time equivalent</b>	<b>94</b>	<b>94</b>	<b>94</b>	<b>94</b>	<b>93</b>	<b>96</b>	<b>95</b>
<b>Police</b>							
Regular	108,273	109,345	115,778	131,558	120,906	121,373	116,212
Over-time	909	567	924	1,113	1,651	1,862	1,677
Part-time	-	-	48	370	634	150	846
	<u>109,182</u>	<u>109,912</u>	<u>116,750</u>	<u>133,041</u>	<u>123,191</u>	<u>123,385</u>	<u>118,735</u>
<b>Average hours per week</b>	<b>3,639</b>	<b>3,664</b>	<b>3,892</b>	<b>4,158</b>	<b>4,106</b>	<b>4,113</b>	<b>3,958</b>
<b>Full-time equivalent</b>	<b>91</b>	<b>92</b>	<b>97</b>	<b>104</b>	<b>103</b>	<b>103</b>	<b>99</b>
<b>Public Works</b>							
Regular	84,912	83,508	82,620	89,123	86,237	84,912	85,743
Over-time	2,327	1,215	1,887	1,237	1,383	1,745	1,487
Part-time	1,816	1,910	2,008	1,345	2,777	2,625	3,260
	<u>89,055</u>	<u>86,633</u>	<u>86,515</u>	<u>91,705</u>	<u>90,397</u>	<u>89,282</u>	<u>90,490</u>
<b>Average hours per week</b>	<b>2,969</b>	<b>2,888</b>	<b>2,884</b>	<b>2,866</b>	<b>3,013</b>	<b>2,976</b>	<b>3,016</b>
<b>Full-time equivalent</b>	<b>74</b>	<b>72</b>	<b>72</b>	<b>72</b>	<b>75</b>	<b>74</b>	<b>75</b>
<b>Recreation</b>							
Regular	36,035	36,221	34,850	45,500	36,945	32,215	33,552
Over-time	1,171	1,913	1,358	1,297	2,209	1,758	1,367
Part-time	19,958	29,559	35,786	28,331	35,163	30,293	30,321
	<u>57,164</u>	<u>67,693</u>	<u>71,994</u>	<u>75,128</u>	<u>74,317</u>	<u>64,266</u>	<u>65,240</u>
<b>Average hours per week</b>	<b>1,905</b>	<b>2,256</b>	<b>2,400</b>	<b>2,348</b>	<b>2,477</b>	<b>2,142</b>	<b>2,175</b>
<b>Full-time equivalent</b>	<b>48</b>	<b>56</b>	<b>60</b>	<b>59</b>	<b>62</b>	<b>54</b>	<b>54</b>
<b>Total hours</b>	<b>414,088</b>	<b>421,812</b>	<b>432,740</b>	<b>468,963</b>	<b>444,461</b>	<b>438,053</b>	<b>434,413</b>
<b>Average hours per week</b>	<b>13,803</b>	<b>14,060</b>	<b>14,425</b>	<b>14,655</b>	<b>14,815</b>	<b>14,602</b>	<b>14,480</b>
<b>Full-time equivalent</b>	<b>307</b>	<b>314</b>	<b>323</b>	<b>329</b>	<b>333</b>	<b>327</b>	<b>324</b>