# CITY OF DALTON
# 2016 ADOPTED BUDGETS

*City of Dalton*
*Statement of Revenues, Expenditures and Changes in Fund Balance*
*General Fund*
*Proposed 2016 Budget*

| | | |
|---|---|---|
| **Revenues** | | |
| Property taxes (excludes vehicle) | $ | 7,960,600 |
| Other taxes | | 10,186,000 |
| Licenses and permits | | 950,000 |
| Fines and forfeitures | | 350,200 |
| Charges for services | | 1,148,800 |
| Intergovernmental - local | | 48,700 |
| Intergovernmental - state and federal | | 279,200 |
| Miscellaneous | | 678,600 |
| **Total Revenues** | | 21,602,100 |
| | | |
| **Expenditures** | | |
| General government and administration: | | |
| Elections | | |
| Legislative | | 161,845 |
| Administration | | 338,460 |
| Special activities | | 10,000 |
| Contingency | | 134,150 |
| City Clerk | | 276,380 |
| Technology | | 353,185 |
| Finance | | 646,570 |
| Municipal Court | | 474,915 |
| Human Resources | | 354,520 |
| General government - buildings | | 213,250 |
| Public safety: | | |
| Fire | | 8,388,185 |
| Police | | 7,839,285 |
| Streets & sanitation: | | |
| Public Works | | 7,210,305 |
| Infrastructure | | 281,975 |
| Culture and recreation: | | |
| Recreation Department | | 3,433,630 |
| Payments to other agencies: | | |
| Dalton Whitfield Economic Development Authority | | 157,500 |
| DWCDC | | 92,750 |
| Library | | 200,810 |
| Whitfield Murray Historical Society | | 25,000 |
| Creative Arts Guild | | 56,000 |
| DDDA | | 61,500 |
| Georgia Dept. Veterans Affairs | | 990 |
| **Total Expenditures** | | 30,711,205 |
| | | |
| **(Deficiency) of Revenues (Under Expenditures)** | | (9,109,105) |
| | | |
| **Other Financing Sources (Uses)** | | |
| ***Transfers in*** | | |
| Utility Transfer | | 10,010,000 |
| ***Transfers out*** | | |
| Senior Center | | (181,500) |
| Dalton Municipal Airport | | (35,000) |
| CHIP Grant | | (5,000) |
| TE Grant | | (40,000) |
| Debt Service | | (624,395) |
| Airport Grant | | (15,000) |
| Capital Acquisitions | | (1,500,000) |
| **Total Other Financing Sources (Uses)** | $ | 7,609,105 |
| | | |
| **Net Increase (Decrease) Fund Balance** | $ | (1,500,000) |

## PROJECTED REVENUES AND OTHER SOURCES
### General Fund Summary

| REVENUES | 2014 Actual | 2015 Budget | 2016 Budget | % Change | % 2016 Budget |
|---|---|---|---|---|---|
| **Millage Rate** | 2.537 | 2.537 | 2.511 | | |
| **Property Tax (excludes vehicle tax)** | $ 8,371,151 | $ 7,922,000 | $ 7,960,600 | 0.5% | 25.2% |
| Vehicle tax | 265,892 | 275,000 | 172,000 | -37.5% | 0.5% |
| Intangible tax | 38,217 | 30,000 | 50,000 | 66.7% | 0.2% |
| Real estate transfer tax | 15,604 | 17,000 | 17,000 | 0.0% | 0.1% |
| Title & alternative ad valorem tax | 878,807 | 929,000 | 1,220,000 | 31.3% | 3.9% |
| Local option sales tax | 5,555,468 | 5,530,000 | 5,555,000 | 0.5% | 17.6% |
| Insurance premium tax | 1,787,075 | 1,785,000 | 1,907,000 | 6.8% | 6.0% |
| Alcohol beverage tax | 773,137 | 761,000 | 741,000 | -2.6% | 2.3% |
| Franchise tax | 529,408 | 522,000 | 524,000 | 0.4% | 1.7% |
| **Total Other Taxes** | 9,843,608 | 9,849,000 | 10,186,000 | 3.4% | 32.2% |
| Alcohol beverage license | 230,521 | 230,400 | 235,000 | 2.0% | 0.7% |
| Occupation taxes | 737,962 | 735,000 | 715,000 | -2.7% | 2.3% |
| **Total Licenses** | 968,483 | 965,400 | 950,000 | -1.6% | 3.0% |
| Fines (net of refunds) | 481,099 | 455,000 | 350,200 | -23.0% | 1.1% |
| **Total Fines & Forfeitures** | 481,099 | 455,000 | 350,200 | -23.0% | 1.1% |
| Recreation fees | 97,935 | 124,000 | 155,900 | 25.7% | 0.5% |
| Concession revenue | 270,386 | 273,000 | 285,000 | 4.4% | 0.9% |
| Garbage fees & recycling | 51,756 | 3,200 | 3,200 | 0.0% | 0.0% |
| Public works fees | 73,813 | 59,000 | 59,000 | 0.0% | 0.2% |
| Public safety fees | 30,953 | 32,000 | 30,000 | -6.3% | 0.1% |
| Cemetery fees | 35,440 | 32,000 | 35,000 | 9.4% | 0.1% |
| Municipal court fees | 884,819 | 798,000 | 580,700 | -27.2% | 1.8% |
| **Total Charges for Services** | 1,445,102 | 1,321,200 | 1,148,800 | -13.0% | 3.6% |
| Whitfield County & Housing Authority | 253,712 | 48,700 | 48,700 | 0.0% | 0.2% |
| State and federal grants/contracts | 282,158 | 267,000 | 279,200 | 4.6% | 0.9% |
| **Total Intergovernmental** | 535,870 | 315,700 | 327,900 | 3.9% | 1.0% |
| Penalties and fines | 74,273 | 66,100 | 74,000 | 12.0% | 0.2% |
| Investment earnings | 106,422 | 115,000 | 115,000 | 0.0% | 0.4% |
| Rental income | 252,875 | 229,000 | 253,600 | 10.7% | 0.8% |
| Donations | 21,006 | 13,000 | 13,500 | 3.8% | 0.0% |
| Reimbursements | 135,990 | 140,000 | 135,000 | -3.6% | 0.4% |
| Miscellaneous | 104,215 | 77,500 | 87,500 | 12.9% | 0.3% |
| **Total Miscellaneous** | 694,781 | 640,600 | 678,600 | 5.9% | 2.1% |
| **Total Operating Revenue** | 22,340,094 | 21,468,900 | 21,602,100 | 0.6% | 68.3% |
| **Other Financing Sources** | | | | | |
| Sale of property | 140,820 | - | - | 0.0% | 0.0% |
| Proceeds from issuance of debt | - | - | - | 0.0% | 0.0% |
| Transfer in (hotel/motel tax) | 186,486 | - | - | 0.0% | 0.0% |
| Transfer in (WLSF) | 9,393,000 | 9,625,000 | 10,010,000 | 4.0% | 31.7% |
| **Total Other Financing Sources** | 9,720,306 | 9,625,000 | 10,010,000 | 4.0% | 31.7% |
| **Total Revenue & Other Sources** | $ 32,060,400 | $ 31,093,900 | $ 31,612,100 | 1.7% | 100.0% |

## PROJECTED EXPENDITURES & OTHER USES

### General Fund Summary

| | 2014 Actual | 2015 Budget | 2016 Budget | % Change | % 2016 Budget |
|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | |
| General government and administration: | | | | | |
| Elections | $ 5,572 | $ 25,000 | $ - | -100.0% | 0.00% |
| Legislative | 150,846 | 148,520 | 161,845 | 9.0% | 0.49% |
| Administration | 318,933 | 338,160 | 338,460 | 0.1% | 1.02% |
| Special activities | 2,500 | 10,000 | 10,000 | 0.0% | 0.03% |
| Contingency | - | 122,535 | 134,150 | 9.5% | 0.41% |
| City Clerk | 256,687 | 256,100 | 276,380 | 7.9% | 0.83% |
| Technology | 272,925 | 324,800 | 353,185 | 8.7% | 1.07% |
| Finance | 572,282 | 624,310 | 646,570 | 3.6% | 1.95% |
| Municipal Court | 414,003 | 464,250 | 474,915 | 2.3% | 1.43% |
| Human Resources | 316,409 | 340,840 | 354,520 | 4.0% | 1.07% |
| General government - buildings | 201,616 | 213,550 | 213,250 | -0.1% | 0.64% |
| Public safety: | | | | | |
| Fire | 7,415,672 | 8,003,710 | 8,388,185 | 4.8% | 25.33% |
| Police | 7,495,088 | 7,736,140 | 7,839,285 | 1.3% | 23.67% |
| Streets & sanitation: | | | | | |
| Public Works & stormwater | 6,421,115 | 7,160,250 | 7,210,305 | 0.7% | 21.78% |
| Infrastructure | 1,145,282 | 998,320 | 281,975 | -71.8% | 0.85% |
| Culture and recreation: | | | | | |
| Recreation Department | 3,022,416 | 3,172,325 | 3,433,630 | 8.2% | 10.37% |
| Payments to other agencies | 637,044 | 604,800 | 594,550 | -1.7% | 1.80% |
| **Total Departmental Expenditures** | 28,648,390 | 30,543,610 | 30,711,205 | 0.5% | |
| **TRANSFERS** | | | | | |
| Debt Service | 619,142 | 624,900 | 624,395 | -0.1% | 1.89% |
| Senior Center | 176,550 | 170,000 | 170,000 | 0.0% | 0.51% |
| CHIP Grant Fund | - | 5,000 | 5,000 | 0.0% | 0.02% |
| **Total Operating Transfers** | 795,692 | 799,900 | 799,395 | -0.1% | |
| Trail Grant Fund | 5,809 | - | - | 0.0% | 0.00% |
| TE Grant Fund | - | 40,000 | 40,000 | 0.0% | 0.12% |
| Dalton Municipal Airport | - | - | 35,000 | 0.0% | 0.11% |
| Airport Grant Fund | 2,708 | 52,500 | 15,000 | -71.4% | 0.05% |
| CDBG Grant Fund | 23,060 | - | - | 0.0% | 0.00% |
| Senior Center | - | - | 11,500 | 0.0% | 0.03% |
| Capital Acquisitions Fund | 1,305,558 | 688,000 | 1,500,000 | 118.0% | 4.53% |
| **Total Capital Transfers** | 1,337,135 | 780,500 | 1,601,500 | 105.2% | |
| **Total Expenditures & Other Uses** | $ 30,781,217 | $ 32,124,010 | $ 33,112,100 | 3.1% | 100.00% |
| **Revenues Over (Under) Expenditures** | **$ 1,279,183** | **$ (1,030,110)** | **$ (1,500,000)** | | |

City of Dalton
Special Revenue Funds
2016 Proposed Budgets

| | Hotel Motel Tax | Confiscated Asset | CDBG Fund | TE Grant Fund | Airport Grant Fund | CHIP Fund |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Hotel motel taxes | $ 1,298,000 | $ - | $ - | $ - | $ - | $ - |
| Taxes - SPLOST | - | - | - | - | - | - |
| Forfeitures & Seizures | - | 85,000 | - | - | - | - |
| Intergovernmental - federal and state | - | - | 388,000 | 500,000 | 285,000 | 304,980 |
| Investment earnings | 2,000 | 210 | - | - | - | - |
| **Total Revenues** | 1,300,000 | 85,210 | 388,000 | 500,000 | 285,000 | 304,980 |
| **Expenditures** | | | | | | |
| General government and administration | - | - | 77,600 | - | - | |
| Facilities, housing and infrastructure | - | - | 252,200 | 540,000 | 300,000 | 309,980 |
| Public safety | - | 80,450 | - | - | - | |
| Public service | - | - | 58,200 | - | - | |
| Tourism | 1,300,000 | - | - | - | - | - |
| **Total Expenditures** | 1,300,000 | 80,450 | 388,000 | 540,000 | 300,000 | 309,980 |
| **(Deficiency) of Revenues (Under Expenditures)** | - | 4,760 | - | (40,000) | (15,000) | (5,000) |
| **Other Financing Sources (Uses)** | | | | | | |
| Transfers in (out) | - | - | - | 40,000 | 15,000 | 5,000 |
| **Total Other Financing Sources (Uses)** | - | - | - | 40,000 | 15,000 | 5,000 |
| **Net Change in Fund Balance** | $ - | $ 4,760 | $ - | $ - | $ - | $ - |

**City of Dalton**
**Debt Service & Captial Projects**
**2016 Proposed Budgets**

| | Debt Service Fund | Capital Projects Fund Annual Budgets | | Capital Projects Fund Muli-Year Budgets | |
|---|---|---|---|---|---|
| | | T-SPLOST | Capital Acquisition Fund | 2015 SPLOST (Pay Go) | 2015 SPLOST (Debt) |
| **Revenues** | | | | | |
| Payment in Lieu of Property Taxes | $ 53,000 | $ - | $ - | $ - | $ - |
| Intergovernmental - SPLOST | - | 5,953,000 | - | 24,913,115 | |
| Intergovernmental - federal and state | 102,820 | - | - | 200,000 | - |
| **Total Revenues** | 155,820 | 5,953,000 | - | 25,113,115 | - |
| **Expenditures** | | | | | |
| General government and administrative | 3,000 | - | - | - | - |
| Capital expenditures | - | 5,953,000 | 1,500,000 | 16,323,960 | 6,551,000 |
| Debt service - principle & interest | 777,215 | - | - | 8,789,155 | - |
| **Total Expenditures** | 780,215 | 5,953,000 | 1,500,000 | 25,113,115 | 6,551,000 |
| **(Deficiency) of Revenues (Under Expenditures)** | (624,395) | - | (1,500,000) | - | (6,551,000) |
| **Other Financing Sources (Uses)** | | | | | |
| Transfers in (out) | 624,395 | - | 1,500,000 | - | - |
| **Total Other Financing Sources (Uses)** | 624,395 | - | 1,500,000 | - | - |
| **Net Change in Fund Balance** | $ - | $ - | $ - | $ - | $ (6,551,000) |