PROPOSED 2018 BUDGET

GENERAL FUND

Approved
12/18/17

City of Dalton
Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund
Proposed 2018 Budget

12/18/17

Revenues	
Property taxes (excludes vehicle)	$ 8,015,000
Other taxes	9,740,000
Licenses and permits	977,000
Fines and forfeitures	278,000
Charges for services	1,695,700
Intergovernmental - local	110,400
Intergovernmental - state and federal	7,500
Miscellaneous	698,500
Total Revenues	21,522,100
Expenditures	
General government and administration:	
Elections	-
Legislative	147,840
Administration	354,460
Special activities	10,000
Contingency	337,500
City Clerk	291,380
Technology	483,740
Finance	659,110
Municipal Court	433,870
Human Resources	376,370
General government - buildings	255,000
Public safety:	
Fire	8,726,155
Police	8,552,590
Streets & sanitation:	
Public Works and stormwater	7,603,825
Infrastructure	10,000
Culture and recreation:	
Recreation Department	3,530,495
Payments to other agencies:	
Dalton Whitfield Economic Development Authority	157,500
DWCDC	82,500
Library	255,000
Whitfield Murray Historical Society	25,000
Creative Arts Guild	56,000
The Greenhouse	8,000
DDDA	60,000
Georgia Dept. Veterans Affairs	990
Total Expenditures	32,417,325
(Deficiency) of Revenues (Under Expenditures)	(10,895,225)
Other Financing Sources (Uses)	
Transfers in	
Utility Transfer	10,721,000
Hotel-motel Tax	350,000
Transfers out	
Senior Center	(177,000)
TAD Fund	(15,000)
CHIP Grant	(5,000)
Airport Grant	(59,000)
Debt Service	(387,960)
Capital Acquisitions	(991,315)
Total Other Financing Sources (Uses)	$ 9,435,725
Net Increase (Decrease) Fund Balance	$ (1,459,500)
Utilization of Fund Balance to Balance Budget	1,459,500
	$ -

PROJECTED REVENUES AND OTHER SOURCES

General Fund Summary

12/18/2017

REVENUES	2016 Actual	2017 Budget	2018 Budget
Millage Rate	2.506	2.506	2.506
Property Tax (excludes vehicle tax)	$ 8,142,247	$ 8,088,255	$ 8,015,000
Vehicle tax	155,598	140,000	121,000
Intangible tax	43,826	35,000	40,000
Real estate transfer tax	15,894	16,000	16,000
Title & alternative ad valorem tax	937,747	800,100	890,000
Local option sales tax	4,859,185	5,406,000	5,200,000
Insurance premium tax	2,066,095	2,066,000	2,201,000
Alcohol beverage tax	776,764	767,000	779,000
Franchise tax	523,655	529,000	493,000
Total Other Taxes	9,378,764	9,759,100	9,740,000
Alcohol beverage license	233,208	237,100	245,000
Occupation taxes	734,185	730,000	732,000
Total Licenses	967,393	967,100	977,000
Fines (net of refunds)	410,826	380,000	278,000
Total Fines & Forfeitures	410,826	380,000	278,000
Recreation fees	123,818	145,100	146,600
Concession revenue	270,467	273,500	273,500
Garbage fees & recycling	6,569	2,800	3,000
Public works fees	77,495	68,000	67,000
Public safety fees	36,565	48,200	32,600
Cemetery fees	39,610	39,000	41,000
Municipal court fees	803,219	741,000	609,000
Stormwater fees	-	-	523,000
Total Charges for Services	1,357,743	1,317,600	1,695,700
Housing Authority & PILOT	112,150	85,700	110,400
State and federal grants/contracts	283,660	362,000	7,500
Total Intergovernmental	395,810	447,700	117,900
Penalties and fines	100,993	84,400	84,300
Investment earnings	90,108	90,000	100,000
Rental income	235,202	235,700	267,500
Donations	48,178	11,000	11,000
Reimbursements	178,245	164,000	164,000
Miscellaneous	73,780	77,900	71,700
Sale of property	152,132	460,000	-
Total Miscellaneous	878,638	1,123,000	698,500
Total Operating Revenue	21,531,421	22,082,755	21,522,100
Other Financing Sources			
Transfer in (hotel/motel tax)	209,638	175,000	350,000
Transfer in (WLSF)	10,214,000	10,200,000	10,721,000
Total Other Financing Sources	10,423,638	10,375,000	11,071,000
Total Revenue & Other Sources	$ 31,955,059	$ 32,457,755	$ 32,593,100

PROJECTED EXPENDITURES & OTHER USES
General Fund Summary

EXPENDITURES	2016 Actual	2017 Budget	2018 Budget
General government and administration:			
Elections	$ -	$ 15,500	$ -
Legislative	146,266	145,295	147,840
Administration	319,031	335,295	354,460
Special activities	-	10,000	10,000
Contingency	-	150,000	337,500
City Clerk	276,812	281,920	291,380
Technology - operating	205,336	243,340	246,865
Capital items - City-wide	98,890	-	236,875
Finance	612,046	658,600	659,110
Municipal Court	433,736	476,780	433,870
Human Resources	348,140	355,160	376,370
General government - buildings	250,056	225,750	255,000
Public safety:			
Fire	8,212,792	8,726,315	8,726,155
Police	7,525,653	8,057,410	8,552,590
Streets & sanitation:			
Public Works & stormwater	6,688,352	7,367,610	7,603,825
Infrastructure	626,812	365,015	10,000
Culture and recreation:			
Recreation Department	3,158,245	3,547,270	3,530,495
Payments to other agencies	594,544	590,300	644,990
Total Departmental Expenditures	29,496,711	31,551,560	32,417,325
TRANSFERS & OTHER USES			
Debt Service	620,720	627,560	387,960
Senior Center	180,110	177,000	177,000
TAD Fund	14,132	15,000	15,000
CHIP Grant Fund	150	5,000	5,000
Legal payments (Depot & Contract)	189,911	-	-
Total Operating Transfers	1,005,023	824,560	584,960
Airport Grant Fund	29,434	81,635	59,000
TE Grant	4,181	-	-
Airport Fund	35,187	-	-
Capital Acquisitions Fund	1,976,511	-	991,315
Total Capital Transfers	2,045,313	81,635	1,050,315
Total Expenditures & Other Uses	$ 32,547,047	$ 32,457,755	$ 34,052,600
Revenues Over (Under) Expenditures	**$ (591,988)**	**$ -**	**$ (1,459,500)**
Utilization of Fund Balance	**591,988**		**1,459,500**
	$ -		$ -

PROPOSED 2018 BUDGETS
DEBT SERVICE FUND
CAPITAL PROJECTS FUNDS

City of Dalton
Debt Service Fund and Capital Projects Fund
2018 Proposed Budgets

	Debt Service Fund	Capital Projects Funds	
		2007 T-SPLOST	Capital Acquisition
Revenues			
Payment in Lieu of Property Taxes	$ 53,000	$ -	$ -
Intergovernmental - federal and state	93,880	-	-
Intergovernmental - SPLOST collections	-	287,900	-
Total Revenues	146,880	287,900	-
Expenditures			
General government and administrative	3,000	-	-
Capital expenditures	-	287,900	991,315
Debt service - principle & interest	531,840	-	-
Total Expenditures	534,840	287,900	991,315
(Deficiency) of Revenues (Under Expenditures)	(387,960)	-	(991,315)
Other Financing Sources (Uses)			
Transfers in (out)	387,960	-	991,315
Total Other Financing Sources (Uses)	387,960	-	991,315
Net Change in Fund Balance	$ -	$ -	$ -

Please note the 2015 SPLOST Funds are multi-year budgets and not adopted annually

PROPOSED 2018 BUDGETS

SPECIAL REVENUE FUNDS

City of Dalton
Special Revenue Funds
2018 Proposed Budgets

	Hotel Motel Tax	Confiscated Assets	Tax Allocation District	Economic Development	CDBG Grant Fund	Airport Grant Fund	CHIP Grant Fund
Revenues							
Hotel motel taxes	$ 1,400,000	$ -	$ -	$ -	$ -	$ -	$ -
Forfeitures and seizures	-	100,000	-	-	-	-	-
Property taxes	-	-	10,000				
PILOT payments	-	-	-	39,000			
Intergovernmental - federal and state	-	-	-	-	380,390	1,121,000	152,490
Investment earnings	-	660	-	-	-	-	-
Total Revenues	1,400,000	100,660	10,000	39,000	380,390	1,121,000	152,490
Expenditures							
General government	-	-	-	-	76,000	1,180,000	
Housing and development	-	-	15,000	39,000	212,390	-	157,490
Public safety	-	82,730	-	-	35,000		
Health and welfare	-	-	-	-	57,000		
Culture, recreation and tourism	1,400,000	-	-	-	-	-	-
Total Expenditures	1,400,000	82,730	15,000	39,000	380,390	1,180,000	157,490
(Deficiency) of Revenues (Under Expenditures)	-	17,930	(5,000)	-	-	(59,000)	(5,000)
Other Financing Sources (Uses)							
Transfers in (out)	-	-	5,000	-	-	59,000	5,000
Total Other Financing Sources (Uses)	-	-	5,000	-	-	59,000	5,000
Net Change in Fund Balance	$ -	$ 17,930	$ -	$ -	$ -	$ -	$ -