2025 ADOPTED BUDGET

GENERAL FUND

City of Dalton

General Fund 2025 Adopted Budget

With Comparative Amounts - 2023 Actual and 2024 Adopted

	Actual 2023	Adopted 2024	Proposed 2025	% Change 2025 to 2024
REVENUES				
Taxes	$ 24,388,590	$ 24,015,000	$ 24,967,000	3.96%
Licenses and permits	428,410	420,000	438,000	4.29%
Intergovernmental	696,483	774,000	783,000	1.16%
Charges for services	1,843,447	1,665,000	1,798,000	7.99%
Fines and forfeitures	498,105	476,000	478,000	0.42%
Investment income	1,180,880	850,000	1,300,000	52.94%
Miscellaneous	799,899	668,000	333,000	-50.15%
Total Revenues	29,835,814	28,868,000	30,097,000	4.26%
OTHER FINANCING SOURCES				
Proceeds from Sale of Capital Assets	10,475	5,000	40,000	700.00%
Transfers In	19,887,239	16,656,000	16,188,000	-2.81%
Total Other Financing Sources (Uses)	19,897,714	16,661,000	16,228,000	-2.60%
Total Revenues and Other Financing Sources	**$ 49,733,528**	**$ 45,529,000**	**$ 46,325,000**	**1.75%**

City of Dalton

General Fund 2025 Adopted Budget

With Comparative Amounts - 2023 Actual and 2024 Adopted

	Actual 2023 (1)	Adopted 2024 (1)	Proposed 2025	% Change 2025 to 2024
EXPENDITURES				
General Government				
Elections	$ 8,456	$ -	$ 4,000	0.00%
Legislative	125,680	145,000	163,000	12.41%
Administrative	598,603	866,000	935,000	7.97%
City Clerk	389,120	444,000	462,000	4.05%
Finance	796,145	853,000	900,000	5.51%
Information Technology	607,296	742,000	976,000	31.54%
Human Resources	440,638	566,000	610,000	7.77%
Building & Grounds	385,267	423,000	453,000	7.09%
Judicial				
Municipal Court	588,697	645,000	678,000	5.12%
Public Safety				
Police	9,486,934	10,651,000	12,565,000	17.97%
Fire	9,997,235	11,384,000	11,605,000	1.94%
Public Works & Infrastructure				
Public Works	7,833,594	8,951,000	8,968,000	0.19%
Infrastructure	50,252	15,000	8,000	-46.67%
Recreation & Culture				
Recreation	3,755,732	4,197,000	4,683,000	11.58%
Payments to Other Agencies	355,040	363,000	292,000	-19.56%
Health & Welfare				
Payments to Other Agencies	13,534	26,000	26,000	0.00%
Housing & Development				
Code Compliance	173,450	308,000	290,000	-5.84%
Payments to Other Agencies	407,500	427,000	352,000	-17.56%
Non-Departmental	245,314	324,000	522,000	61.11%
Total Expenditures	36,258,487	41,330,000	44,492,000	7.65%
OTHER FINANCING USES				
Transfers Out	7,225,653	4,199,000	1,833,000	-56.35%
Total Other Financing Sources (Uses)	7,225,653	4,199,000	1,833,000	-56.35%
Total Revenues and Other Financing Sources	**$ 43,484,140**	**$ 45,529,000**	**$ 46,325,000**	**1.75%**
Net Increase (Decrease) Fund Balance	**$ 6,249,388**	**$ -**	**$ -**	

(1) Non-departmental items have been adjusted for comparison purposes

2025 BUDGET

SUPPLEMENTAL SCHEDULES

City of Dalton

General Fund 2025 Budget

By Classification

	Proposed 2025	% of Total		Proposed 2025	% of Total
Revenues:			**Expenditures:**		
Property taxes	$ 8,539,000	18.43%	Personal services & benefits	$ 34,207,000	73.84%
Other taxes	16,428,000	35.46%	Purchased & contracted services	5,257,000	11.35%
Licenses and permits	438,000	0.95%	Supplies & operating charges	4,206,000	9.08%
Charges for services	1,798,000	3.88%	Capital outlay	36,000	0.08%
Fines and forfeitures	478,000	1.03%	Payments to others	686,000	1.48%
Investment income	1,300,000	2.81%	Contingency	100,000	0.22%
Intergovernmental	783,000	1.69%	**Total Expenditures**	44,492,000	96.04%
Miscellaneous	333,000	0.72%			
Total Revenues	30,097,000	64.97%			
Other Sources:			**Total Other Uses**		
Transfers in:			Transfers out:		
Utility transfer	15,365,000	33.17%	SPLOST Fund 2020 (paving)	645,000	1.39%
Hotel-Motel tax fund	823,000	1.78%	Debt Service Fund	1,188,000	2.56%
Sale of fixed assets	40,000	0.09%	**Total Other Uses**	1,833,000	3.96%
Total Other Sources	16,228,000	35.03%			
Total Revenue & Other Sources	**$ 46,325,000**	**100.00%**	**Total Expenditures & Other Uses**	**$ 46,325,000**	**100.00%**

City of Dalton

General Fund 2025 Budget - Expenditures & Other Financing Uses

As a Percentage of Total - By Legal Level of Control

	Proposed 2025	% of Total
EXPENDITURES		
General Government		
Elections	$ 4,000	0.01%
Legislative	163,000	0.35%
Administrative	935,000	2.02%
City Clerk	462,000	1.00%
Finance	900,000	1.94%
Information Technology	976,000	2.11%
Human Resources	610,000	1.32%
Building & Grounds	453,000	0.98%
Judicial		
Municipal Court	678,000	1.46%
Public Safety		
Police	12,565,000	27.12%
Fire	11,605,000	25.05%
Public Works & Infrastructure		
Public Works	8,968,000	19.36%
Infrastructure	8,000	0.02%
Recreation & Culture		
Recreation	4,683,000	10.11%
Payments to Other Agencies	292,000	0.63%
Health & Welfare		
Payments to Other Agencies	26,000	0.06%
Housing & Development		
Code Compliance	290,000	0.63%
Payments to Other Agencies	352,000	0.76%
Non-departmental	522,000	1.13%
Total Expenditures	44,492,000	96.04%
OTHER FINANCING USES		
Total Other Financing Uses		
SPLOST Fund 2020 (paving)	645,000	1.39%
Debt Service Fund	1,188,000	2.56%
Total Other Financing Uses	1,833,000	3.96%
Total Revenue & Other Financing Uses	**$ 46,325,000**	**100.00%**

City of Dalton

General Fund 2025 Budget

Expenditures & Other Financing Sources by Classification

	Proposed 2025	Classification Type						
EXPENDITURES		**Personal Services & Benefits**	**Purchased Services**	**Supplies**	**Capital**	**Payments to Others**	**Contingency**	**Transfer to Other Funds**
General Government								
Elections	$ 4,000	$ -	$ 4,000	$ -	$ -	$ -	$ -	$ -
Legislative	163,000	117,000	32,000	12,000	-	2,000	-	-
Administrative	935,000	756,000	146,000	19,000	-	14,000	-	-
City Clerk	462,000	418,000	38,000	6,000	-	-	-	-
Finance	900,000	673,000	216,000	11,000	-	-	-	-
Information Technology	976,000	483,000	403,000	90,000	-	-	-	-
Human Resources	610,000	496,000	108,000	6,000	-	-	-	-
Building & Grounds	453,000	72,000	247,000	134,000	-	-	-	-
Judicial		-	-	-	-	-	-	-
Municipal Court	678,000	438,000	220,000	20,000	-	-	-	-
Public Safety		-	-	-	-	-	-	-
Police	12,565,000	10,870,000	1,178,000	517,000	-	-	-	-
Fire	11,605,000	10,655,000	469,000	477,000	4,000	-	-	-
Public Works & Infrastructure		-	-	-	-	-	-	-
Public Works	8,968,000	5,829,000	1,092,000	2,030,000	17,000	-	-	-
Infrastructure	8,000	-	8,000	-	-	-	-	-
Recreation & Culture		-	-	-	-	-	-	-
Recreation	4,683,000	3,167,000	641,000	860,000	15,000	-	-	-
Payments to Other Agencies	292,000	-	-	-	-	292,000	-	-
Health & Welfare		-	-	-	-	-	-	-
Payments to Other Agencies	26,000	-	-	-	-	26,000	-	-
Housing & Development		-	-	-	-	-	-	-
Code Compliance	290,000	233,000	33,000	24,000	-	-	-	-
Payments to Other Agencies	352,000	-	-	-	-	352,000	-	-
Non-departmental	522,000	-	422,000	-	-	-	100,000	-
Total Expenditures	44,492,000	34,207,000	5,257,000	4,206,000	36,000	686,000	100,000	-
OTHER FINANCING USES								
SPLOST 2020 (paving)	645,000	-	-	-	-	-	-	645,000
Debt Service Fund	1,188,000	-	-	-	-	-	-	1,188,000
Total Other Financing Uses	1,833,000	-	-	-	-	-	-	1,833,000
Total Expenditures & Other Financing Uses	**$ 46,325,000**	**$ 34,207,000**	**$ 5,257,000**	**$ 4,206,000**	**$ 36,000**	**$ 686,000**	**$ 100,000**	**$ 1,833,000**
		74%	**11%**	**9%**	**0%**	**1%**	**0%**	**4%**
2024 Adopted by Classification	**$ 45,529,000**	**$ 31,554,000**	**$ 4,674,000**	**$ 4,136,000**	**$ 98,000**	**$ 818,000**	**$ 50,000**	**$ 4,199,000**
Increase (Decrease)	**$ 796,000**	**$ 2,653,000**	**$ 583,000**	**$ 70,000**	**$ (62,000)**	**$ (132,000)**	**$ 50,000**	**$ (2,366,000)**
% Increase (Decrease)	**2%**	**8%**	**11%**	**2%**	**-172%**	**-19%**	**50%**	**-129%**

2025 ADOPTED BUDGET
DEBT SERVICE & CAPITAL PROJECTS

City of Dalton
Debt Service Fund & Capital Projects Funds
2025 Adopted Budgets

		Capital Projects Fund	
	Debt Service Fund	Amendment to 2020 SPLOST	Capital Improvements
Revenues			
Interest income	$ 1,000	$ -	$ 18,000
Total Revenues	1,000	-	18,000
Expenditures			
General government and administrative	1,325	-	-
Public works	-	645,000	-
Infrastructure			68,000
Debt service - principle & interest	1,187,675	-	-
Total Expenditures	1,189,000	645,000	68,000
(Deficiency) of Revenues (Under Expenditures)	(1,188,000)	(645,000)	(50,000)
Other Financing Sources (Uses)			
Transfers in (out)	1,188,000	645,000	-
Proceeds from sale of capital assets	-	-	50,000
Total Other Financing Sources (Uses)	1,188,000	645,000	50,000
Net Change in Fund Balance	$ -	$ -	$ -

Please note the 2015 SPLOST Fund, 2020 SPLOST Fund, 2024 SPLOST Fund, and the 2021 Bonded Capital Projects Funds are multi-year budgets and not adopted annually. Any changes to these funds are achieved by Budget Amendments approved by Mayor & Council.

2025 ADOPTED BUDGETS
SPECIAL REVENUE FUNDS

City of Dalton
Special Revenue Funds
2025 Adopted Budgets

	Hotel Motel Tax	Confiscated Assets	Economic Development	CDBG Grant Fund	OPIOID Settlement Fund
Revenues					
Hotel motel taxes	$ 1,980,000	$ -	$ -	$ -	$ -
Forfeitures and seizures	-	50,000	-	-	-
Settlements (OPIOID)	-	-	-	-	50,000
PILOT payments	-	-	53,000	-	-
Intergovernmental - federal and state	-	-	-	380,000	-
Investment earnings	-	1,000	-	-	-
Total Revenues	1,980,000	51,000	53,000	380,000	50,000
Expenditures					
General government	-	-	-	76,000	-
Housing and development	-	-	53,000	254,000	-
Public safety	-	92,000	-	-	50,000
Public works and infrastructure	-	-	-	-	-
Health and welfare	-	-	-	50,000	-
Culture, recreation and tourism	1,157,000	-	-	-	-
Total Expenditures	1,157,000	92,000	53,000	380,000	50,000
(Deficiency) of Revenues (Under Expenditures)	823,000	(41,000)	-	-	-
Other Financing Sources (Uses)					
Transfers in (out)	(823,000)	-	-	-	-
Proceeds from sale of capital assets	-	15,000	-	-	-
Total Other Financing Sources (Uses)	(823,000)	15,000	-	-	-
Net Change in Fund Balance	$ -	$ (26,000)	$ -	$ -	$ -
Utilization of Fund Balance		$ 26,000			

Please note the Airport Grant Fund and State Fiscal Recovery (ARP) Grant Fund are multi-year budgets and not adopted annually, but at the point the grant is executed by the City. Any change to these funds is achieved by Budget Amendments approved by Mayor & Council.