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CITY OF DALTON - GENERAL FUND  
FINANCIAL REPORT  
AS OF FEBRUARY 29, 2020

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**CITY OF DALTON  
GENERAL FUND  
BALANCE SHEET  
FEBRUARY 29, 2020 AND FEBRUARY 28, 2019**

	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 11,403,891	\$ 11,200,254
Investments	7,994,832	10,930,442
Receivables:		
Accounts	1,404,719	1,694,167
Taxes - net of allowance	439,792	467,069
Intergovernmental	144,111	167,208
Interfund	1,180,900	1,596,985
Inventory, at cost	150,053	155,119
Prepaid expenses	375,546	65,932
<b>TOTAL ASSETS</b>	<b><u>\$ 23,093,844</u></b>	<b><u>\$ 26,277,176</u></b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 112,324	\$ 247,669
Interfund	-	12,095
Deferred revenue	597,064	752,094
<b>TOTAL LIABILITIES</b>	<b><u>709,388</u></b>	<b><u>1,011,858</u></b>
<b>FUND BALANCE</b>		
Nonspendable	525,599	221,051
Restricted	323,075	322,139
Unrestricted	21,535,782	24,722,128
<b>TOTAL FUND BALANCE</b>	<b><u>22,384,456</u></b>	<b><u>25,265,318</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$ 23,093,844</u></b>	<b><u>\$ 26,277,176</u></b>
<b>Change in Fund Balance</b>		
<b>Beginning Fund Balance</b>	\$ 24,880,171	\$ 26,268,453
Revenue	2,453,192	2,991,774
Expenditures	4,948,907	3,994,909
<b>Ending Fund Balance</b>	<b><u>\$ 22,384,456</u></b>	<b><u>\$ 25,265,318</u></b>
<b>Restricted</b>		
Infant cemetery markers	\$ 3,655	\$ 7,765
Haig Mill Park	199,400	199,400
Streetscape	15,000	15,000
Greenway	10,000	10,000
Heritage Park	10,000	-
Chapel	85,020	89,974
<b>Total Restricted</b>	<b><u>\$ 323,075</u></b>	<b><u>\$ 322,139</u></b>

**CITY OF DALTON GENERAL FUND REVENUES  
MODIFIED ACCRUAL BASIS OF ACCOUNTING**

**REVENUES FOR THE TWO MONTHS ENDED FEBRUARY 29, 2019 WITH 2018 COMPARATIVE**

REVENUE	Revised Annual Budget	Budget 2/29/20	Actual 2/29/20	Variance Over (Under)	Actual 2/28/19	Variance Over (Under)
<b>TAXES</b>						
Property Tax	\$ 8,968,000	\$ 43,000	\$ 39,506	\$ (3,494)	\$ 42,475	\$ (2,969)
Vehicle Tax	80,000	26,000	24,657	(1,343)	30,791	(6,134)
Intangible Tax	40,000	4,400	9,853	5,453	3,879	5,974
Real Estate Transfer Tax	17,000	1,800	4,269	2,469	1,889	2,380
Title Tax Fee & Alternative Tax	589,000	95,000	105,834	10,834	276,027	(170,193)
Sales and Use Tax	6,200,000	966,000	972,709	6,709	986,594	(13,885)
Beer/Wine/Liquor/Mixed Drink Tax	804,000	114,000	114,062	62	113,863	199
Insurance Premium Tax	2,519,000	-	-	-	-	-
Financial Institution Tax	112,000	112,000	102,308	(9,692)	107,680	(5,372)
Business Tax	580,000	450,000	433,008	(16,992)	443,135	(10,127)
Franchise Fees	397,000	-	30	30	-	30
	<u>20,306,000</u>	<u>1,812,200</u>	<u>1,806,236</u>	<u>(5,964)</u>	<u>2,006,333</u>	<u>(200,097)</u>
<b>LICENSES &amp; PERMITS</b>						
Alcohol License	268,000	247,000	264,583	17,583	246,958	17,625
Insurance Business License	58,000	53,000	50,500	(2,500)	52,700	(2,200)
Other Licenses & Permits	20,500	400	405	5	-	405
	<u>346,500</u>	<u>300,400</u>	<u>315,488</u>	<u>15,088</u>	<u>299,658</u>	<u>15,830</u>
<b>INTERGOVERNMENTAL</b>						
PILOT Payments	35,700	-	-	-	-	-
Federal - State Grans & Contracts	128,500	1,000	-	(1,000)	490	(490)
	<u>164,200</u>	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>	<u>490</u>	<u>(490)</u>
<b>CHARGES FOR SERVICES</b>						
Program Admissions & Fees (Rec)	140,000	6,100	7,305	1,205	6,095	1,210
Concession Revenue	192,000	8,000	16,494	8,494	7,868	8,626
Garbage & Recycle	1,000	-	-	-	180	(180)
Municipal Court	610,000	132,000	96,246	(35,754)	128,838	(32,592)
Public Safety Fees	44,250	9,000	8,085	(915)	6,560	1,525
School Resource Officer	387,000	-	-	-	-	-
Cemetery Fees	50,000	6,000	7,810	1,810	7,600	210
	<u>1,424,250</u>	<u>161,100</u>	<u>135,940</u>	<u>(25,160)</u>	<u>157,141</u>	<u>(21,201)</u>
<b>FINES &amp; FORFEITURES</b>	410,000	72,000	73,870	1,870	76,676	(2,806)
<b>INTEREST EARNED</b>	400,000	65,000	60,332	(4,668)	67,762	(7,430)
<b>MISCELLANEOUS REVENUE</b>						
Rental Revenue	228,400	38,000	34,840	(3,160)	34,674	166
Reimbursements	-	-	310	310	2,153	(1,843)
Penalties & Fines	80,000	10,000	6,519	(3,481)	21,206	(14,687)
Donations	18,000	3,000	8,836	5,836	3,252	5,584
Other	83,650	7,000	10,111	3,111	19,562	(9,451)
<b>TOTAL REVENUE</b>	<u>23,461,000</u>	<u>2,469,700</u>	<u>2,452,482</u>	<u>(17,218)</u>	<u>2,688,907</u>	<u>(236,425)</u>
<b>OTHER FINANCING SOURCES</b>						
Utility Transfer	11,147,000	-	-	-	-	-
Sale of assets	-	-	710	710	302,867	(302,157)
Hotel-Motel Tax Transfer	500,000	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>11,647,000</u>	<u>-</u>	<u>710</u>	<u>710</u>	<u>302,867</u>	<u>(302,157)</u>
<b>REVENUE &amp; OTHER FINANCING SOURCES</b>	<u>\$ 35,108,000</u>	<u>\$ 2,469,700</u>	<u>\$ 2,453,192</u>	<u>\$ (16,508)</u>	<u>\$ 2,991,774</u>	<u>\$ (538,582)</u>

**CITY OF DALTON GENERAL FUND EXPENDITURES  
MODIFIED ACCRUAL BASIS OF ACCOUNTING**

**REVENUES FOR THE TWO MONTHS ENDED FEBRUARY 29, 2019 WITH 2018 COMPARATIVE**

	Revised Annual Budget	Budget 2/29/20	Actual 2/29/20	Variance Over (Under)	Actual 2/28/19	Variance Over (Under)
<b>EXPENDITURES - DEPARTMENTS</b>						
Elections	\$ -	\$ -	\$ -	\$ -	\$ 20	\$ (20)
Legislative	158,160	31,000	31,099	99	24,402	6,697
Administrative	567,025	118,000	99,336	(18,664)	52,804	46,532
City Clerk	335,875	51,600	49,639	(1,961)	39,754	9,885
Finance	720,685	92,000	89,978	(2,022)	90,167	(189)
Human Resources	450,060	72,000	66,058	(5,942)	47,663	18,395
Information Technology	422,385	46,800	45,691	(1,109)	44,405	1,286
Building & Grounds General Government	248,500	41,000	36,666	(4,334)	25,673	10,993
Judicial - Municipal Court	453,340	73,000	61,575	(11,425)	50,995	10,580
Fire	9,653,335	1,438,000	1,392,367	(45,633)	1,059,631	332,736
Police	9,361,265	1,414,000	1,403,383	(10,617)	1,038,204	365,179
Public Works	8,159,600	1,136,000	1,063,428	(72,572)	877,244	186,184
Infrastructure	10,000	6,200	6,200	-	94,730	(88,530)
Recreation	4,015,840	521,000	472,048	(48,952)	399,233	72,815
Payments to Other Agencies	577,645	98,400	98,406	6	120,484	(22,078)
Contingency	150,000	-	-	-	-	-
<b>Total Expenditures</b>	<b>35,283,715</b>	<b>5,139,000</b>	<b>4,915,874</b>	<b>(223,126)</b>	<b>3,965,409</b>	<b>950,465</b>
<b>OTHER FINANCING USES</b>						
Capital Acquisition Fund	250,000	-	-	-	-	-
Airport Grant Fund	50,000	-	-	-	-	-
Tax Allocation District Fund	5,000	-	-	-	-	-
Debt Service Fund	1,118,000	-	-	-	-	-
Senior Center Fund	198,050	33,000	33,033	33	29,500	3,533
<b>Total Other Financing Uses</b>	<b>\$ 1,621,050</b>	<b>33,000</b>	<b>33,033</b>	<b>33</b>	<b>29,500</b>	<b>3,533</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 36,904,765</b>	<b>\$ 5,172,000</b>	<b>\$ 4,948,907</b>	<b>\$ (223,093)</b>	<b>\$ 3,994,909</b>	<b>\$ 953,998</b>
<b>NET INCREASE (DECREASE) FUND BALANCE</b>	<b>\$ (1,796,765)</b>	<b>\$ (2,702,300)</b>	<b>\$ (2,495,715)</b>		<b>\$ (1,003,135)</b>	

**CITY OF DALTON PAYROLL HOURS ANALYSIS**

	January - February			
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>Number of Weeks</b>	<b><u>10</u></b>	<b><u>8</u></b>	<b><u>8</u></b>	<b><u>8</u></b>
<b>Fire</b>				
Regular	49,652	39,070	40,692	39,853
Over-time	2,489	1,908	2,503	2,821
Part-time	-	-	-	-
	<u>52,141</u>	<u>40,978</u>	<u>43,195</u>	<u>42,674</u>
<b>Average hours per week</b>	<u>5,214</u>	<u>5,122</u>	<u>5,399</u>	<u>5,334</u>
<b>Full-time equivalent</b>	<u>93</u>	<u>91</u>	<u>96</u>	<u>95</u>
<b>Police</b>				
Regular	42,219	30,880	32,483	31,400
Over-time	392	394	466	464
Part-time	142	71	-	286
	<u>42,753</u>	<u>31,345</u>	<u>32,949</u>	<u>32,150</u>
<b>Average hours per week</b>	<u>4,275</u>	<u>3,918</u>	<u>4,119</u>	<u>4,019</u>
<b>Full-time equivalent</b>	<u>107</u>	<u>98</u>	<u>103</u>	<u>100</u>
<b>Public Works</b>				
Regular	28,344	22,880	23,122	23,074
Over-time	384	488	382	502
Part-time	-	-	154	218
	<u>28,728</u>	<u>23,368</u>	<u>23,658</u>	<u>23,794</u>
<b>Average hours per week</b>	<u>2,873</u>	<u>2,921</u>	<u>2,957</u>	<u>2,974</u>
<b>Full-time equivalent</b>	<u>72</u>	<u>73</u>	<u>74</u>	<u>74</u>
<b>Recreation</b>				
Regular	12,386	9,642	8,589	8,178
Over-time	200	125	123	78
Part-time	6,723	4,706	3,714	3,457
	<u>19,309</u>	<u>14,473</u>	<u>12,426</u>	<u>11,713</u>
<b>Average hours per week</b>	<u>1,931</u>	<u>1,809</u>	<u>1,553</u>	<u>1,464</u>
<b>Full-time equivalent</b>	<u>48</u>	<u>45</u>	<u>39</u>	<u>37</u>
<b>Total hours</b>	<b><u>142,931</u></b>	<b><u>110,164</u></b>	<b><u>112,228</u></b>	<b><u>110,331</u></b>
<b>Average hours per week</b>	<b><u>14,293</u></b>	<b><u>13,771</u></b>	<b><u>14,029</u></b>	<b><u>13,791</u></b>
<b>Full-time equivalent</b>	<b><u>320</u></b>	<b><u>308</u></b>	<b><u>312</u></b>	<b><u>307</u></b>