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CITY OF DALTON - GENERAL FUND  
FINANCIAL REPORT  
AS OF JUNE 30, 2020

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**CITY OF DALTON  
GENERAL FUND  
BALANCE SHEET  
JUNE 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>Assets</b>		
Cash and investments	\$ 17,592,083	\$ 20,372,349
Receivables:		
Accounts	1,273,740	1,404,061
Taxes - net of allowance	295,117	225,070
Intergovernmental	73,667	117,575
Interfund	1,456,374	1,936,788
Inventory, at cost	129,282	134,621
Prepaid expenses	244,613	38,569
<b>Total Assets</b>	<u>\$ 21,064,876</u>	<u>\$ 24,229,033</u>
<b>Liabilities and Fund Balance</b>		
Accounts payable	\$ 775,696	\$ 149,286
Interfund payable	-	52,169
Deferred revenue	310,139	273,353
<b>Total Liabilities</b>	<u>1,085,835</u>	<u>474,808</u>
<b>Fund Balance</b>		
Nonspendable	373,895	173,190
Restricted	323,075	318,029
Unrestricted	19,282,071	23,263,006
<b>Total Fund Balance</b>	<u>19,979,041</u>	<u>23,754,225</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 21,064,876</u>	<u>\$ 24,229,033</u>

<b>Change in Fund Balance</b>		
<b>Beginning Fund Balance</b>	<u>\$ 24,880,171</u>	<u>\$ 26,268,453</u>
Revenue	14,329,234	13,073,924
Expenditures	19,230,364	15,588,152
<b>Net Income</b>	<u>\$ (4,901,130)</u>	<u>\$ (2,514,228)</u>
<b>Ending Fund Balance</b>	<u>\$ 19,979,041</u>	<u>\$ 23,754,225</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	10,000
Heritage Park	10,000	-
Chapel	85,020	89,974
<b>Total Restricted</b>	<u>\$ 323,075</u>	<u>\$ 318,029</u>

**CITY OF DALTON**  
**GENERAL FUND**  
**REVENUES FOR THE SIX MONTHS ENDED JUNE 30, 2020 WITH COMPARATIVE AMOUNTS**

REVENUE	Revised Annual Budget	Budget 6/30/20	Actual 6/30/20	Variance Over (Under)	Actual 6/30/19	Variance Over (Under)
<b>TAXES</b>						
Property Tax	\$ 8,968,000	\$ 200,000	\$ 178,871	\$ (21,129)	\$ 257,364	\$ (78,493)
Vehicle Tax	80,000	40,000	42,257	2,257	50,439	(8,182)
Intangible Tax	40,000	20,000	25,535	5,535	21,121	4,414
Real Estate Transfer Tax	17,000	9,000	8,998	(2)	10,076	(1,078)
Title Tax Fee & Alternative Tax	589,000	314,000	353,340	39,340	776,829	(423,489)
Sales and Use Tax	6,200,000	3,055,000	3,102,026	47,026	3,129,983	(27,957)
Beer/Wine/Liquor Tax	733,000	367,000	390,603	23,603	354,820	35,783
Mixed Drink Tax	71,000	36,000	26,078	(9,922)	36,856	(10,778)
Insurance Premium Tax	2,519,000	-	-	-	-	-
Franchise Fees	397,000	198,000	193,757	(4,243)	173,417	20,340
Financial Institution Tax	112,000	112,000	102,308	(9,692)	112,680	(10,372)
Business Licenses	580,000	563,000	558,909	(4,091)	544,632	14,277
	<u>20,306,000</u>	<u>4,914,000</u>	<u>4,982,682</u>	<u>68,682</u>	<u>5,468,217</u>	<u>(485,535)</u>
<b>LICENSES &amp; PERMITS</b>						
Alcohol License	268,000	258,000	269,038	11,038	255,062	13,976
Insurance Business Licenses	58,000	55,000	54,300	(700)	57,900	(3,600)
Other Licenses & Permits	20,500	10,000	2,475	(7,525)	2,236	239
	<u>346,500</u>	<u>323,000</u>	<u>325,813</u>	<u>2,813</u>	<u>315,198</u>	<u>10,615</u>
<b>INTERGOVERNMENTAL</b>						
PILOT Payments	137,400	-	-	-	-	-
Federal - State Grans & Contracts	26,800	2,000	1,633	(367)	5,821	(4,188)
	<u>164,200</u>	<u>2,000</u>	<u>1,633</u>	<u>(367)</u>	<u>5,821</u>	<u>(4,188)</u>
<b>CHARGES FOR SERVICES</b>						
Program Admissions & Fees (Rec)	140,000	83,000	30,578	(52,422)	82,433	(51,855)
Concession Revenue	192,000	102,000	68,726	(33,274)	97,528	(28,802)
Garbage & Recycle	1,000	500	-	(500)	60	(60)
Municipal Court	610,000	329,000	217,713	(111,287)	318,378	(100,665)
Public Safety Fees	44,250	19,000	18,023	(977)	14,683	3,340
School Resource Officers	387,000	-	-	-	-	-
Cemetery Fees	50,000	25,000	42,100	17,100	35,380	6,720
	<u>1,424,250</u>	<u>558,500</u>	<u>377,140</u>	<u>(181,360)</u>	<u>548,462</u>	<u>(171,322)</u>
<b>FINES &amp; FORFEITURES</b>	410,000	225,000	214,232	(10,768)	237,834	(23,602)
<b>INTEREST EARNED</b>	400,000	224,000	148,269	(75,731)	232,268	(83,999)
<b>MISCELLANEOUS REVENUE</b>						
Rental Revenue	228,400	114,000	86,472	(27,528)	129,371	(42,899)
Reimbursements	24,580	12,000	43,566	31,566	72,444	(28,878)
Penalties & Fines	80,000	45,000	31,958	(13,042)	76,074	(44,116)
Donations	18,000	9,000	11,396	2,396	39,325	(27,929)
Other	85,450	60,000	67,363	7,363	196,961	(129,598)
<b>TOTAL REVENUE</b>	<u><b>23,487,380</b></u>	<u><b>6,486,500</b></u>	<u><b>6,290,524</b></u>	<u><b>(195,976)</b></u>	<u><b>7,321,975</b></u>	<u><b>(1,031,451)</b></u>
<b>OTHER FINANCING SOURCES</b>						
Sale of assets	-	-	710	710	302,949	(302,239)
Utility Transfer	11,147,000	5,574,000	5,538,000	(36,000)	5,449,000	89,000
Landfill Transfer	2,500,000	2,500,000	2,500,000	-	-	2,500,000
Hotel-Motel Tax Transfer	500,000	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<u><b>14,147,000</b></u>	<u><b>8,074,000</b></u>	<u><b>8,038,710</b></u>	<u><b>(35,290)</b></u>	<u><b>5,751,949</b></u>	<u><b>2,286,761</b></u>
<b>REVENUE &amp; OTHER FINANCING SOURCES</b>	<u><b>\$ 37,634,380</b></u>	<u><b>\$ 14,560,500</b></u>	<u><b>\$ 14,329,234</b></u>	<u><b>\$ (231,266)</b></u>	<u><b>\$ 13,073,924</b></u>	<u><b>\$ 1,255,310</b></u>

**CITY OF DALTON**  
**GENERAL FUND**  
**EXPENDITURES FOR THE SIX MONTHS ENDED JUNE 30, 2020 WITH COMPARATIVE AMOUNTS**

	Revised Annual Budget	Budget 6/30/20	Actual 6/30/20	Variance Over (Under)	Actual 6/30/19	Variance Over (Under)
<b>EXPENDITURES - DEPARTMENTS</b>						
<b>General Government</b>						
Elections	\$ -	\$ -	\$ -	\$ -	\$ 20	\$ (20)
Legislative	158,160	78,000	72,729	(5,271)	66,844	5,885
Administrative	587,025	280,000	265,525	(14,475)	205,333	60,192
City Clerk	356,660	168,000	161,344	(6,656)	145,033	16,311
Finance	720,685	285,000	277,691	(7,309)	326,929	(49,238)
Human Resources	450,060	211,000	205,627	(5,373)	175,116	30,511
Information Technology	422,385	200,000	177,833	(22,167)	126,853	50,980
IT - Capital	-	-	-	-	96,861	(96,861)
Building & Grounds	248,500	125,000	146,550	21,550	113,621	32,929
<b>Judicial</b>						
Municipal Court	453,340	210,000	189,544	(20,456)	183,170	6,374
<b>Public Safety</b>						
Fire	9,653,335	4,411,000	4,543,750	132,750	4,184,201	359,549
Police	9,362,285	4,403,000	4,290,939	(112,061)	4,048,885	242,054
<b>Public Works &amp; Infrastructure</b>						
Public Works	8,086,160	3,786,000	3,478,539	(307,461)	3,312,062	166,477
Infrastructure & Special Activities	20,000	10,000	34,174	24,174	147,171	(112,997)
<b>Culture &amp; Recreation</b>						
Recreation	4,015,840	1,961,000	1,546,684	(414,316)	1,683,947	(137,263)
Payments to Other Agencies	355,655	177,830	177,820	(10)	168,030	9,790
<b>Health &amp; Welfare</b>						
Payments to Other Agencies	6,990	3,990	3,984	(6)	4,994	(1,010)
<b>Housing &amp; Development</b>						
Payments to Other Agencies	215,000	107,500	107,510	10	186,260	(78,750)
<b>Total Expenditures</b>	<u>35,112,080</u>	<u>16,417,320</u>	<u>15,680,243</u>	<u>(737,077)</u>	<u>15,175,330</u>	<u>504,913</u>
<b>OTHER FINANCING USES</b>						
Capital Acquisition Fund	893,110	626,000	625,973	(27)	-	625,973
Airport Grant Fund	50,000	-	-	-	-	-
CHIP Grant Fund	-	-	-	-	1,322	(1,322)
Tax Allocation District Fund	5,000	-	-	-	-	-
Economic Development	2,500,000	2,500,000	2,500,000	-	-	2,500,000
Debt Service Fund	1,118,000	325,000	325,098	98	323,000	2,098
Senior Center Fund	198,050	99,050	99,050	-	88,500	10,550
<b>Total Other Financing Uses</b>	<u>4,764,160</u>	<u>3,550,050</u>	<u>3,550,121</u>	<u>71</u>	<u>412,822</u>	<u>3,137,299</u>
<b>Total Expenditures &amp; Other Financing Sources</b>	<u>\$ 39,876,240</u>	<u>\$ 19,967,370</u>	<u>\$ 19,230,364</u>	<u>\$ (737,006)</u>	<u>\$ 15,588,152</u>	<u>\$ 3,642,212</u>

**CITY OF DALTON PAYROLL HOURS ANALYSIS**

	January - June			
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>Number of Weeks</b>	<u>26</u>	<u>26</u>	<u>26</u>	<u>26</u>
<b>Fire</b>				
Regular	130,250	127,297	132,504	130,283
Over-time	7,013	9,003	7,809	8,778
Part-time	-	-	-	-
	<u>137,263</u>	<u>136,300</u>	<u>140,313</u>	<u>139,061</u>
<b>Average hours per week</b>	<u>5,279</u>	<u>5,242</u>	<u>5,397</u>	<u>5,349</u>
<b>Full-time equivalent</b>	<u>94.27</u>	<u>93.61</u>	<u>96.37</u>	<u>95.51</u>
<b>Police</b>				
Regular	106,854	104,006	105,229	100,560
Over-time	951	1,409	1,620	1,483
Part-time	322	529	108	739
	<u>108,127</u>	<u>105,944</u>	<u>106,957</u>	<u>102,782</u>
<b>Average hours per week</b>	<u>4,159</u>	<u>4,075</u>	<u>4,114</u>	<u>3,953</u>
<b>Full-time equivalent</b>	<u>103.97</u>	<u>101.87</u>	<u>102.84</u>	<u>98.83</u>
<b>Public Works</b>				
Regular	72,530	74,708	73,569	74,604
Over-time	994	1,175	1,203	1,373
Part-time	380	1,364	1,395	1,902
	<u>73,904</u>	<u>77,247</u>	<u>76,167</u>	<u>77,879</u>
<b>Average hours per week</b>	<u>2,842</u>	<u>2,971</u>	<u>2,930</u>	<u>2,995</u>
<b>Full-time equivalent</b>	<u>71.06</u>	<u>74.28</u>	<u>73.24</u>	<u>74.88</u>
<b>Recreation</b>				
Regular	33,011	31,817	28,055	28,858
Over-time	661	1,686	1,280	1,074
Part-time	20,859	25,385	22,175	22,239
	<u>54,531</u>	<u>58,888</u>	<u>51,510</u>	<u>52,171</u>
<b>Average hours per week</b>	<u>2,097</u>	<u>2,265</u>	<u>1,981</u>	<u>2,007</u>
<b>Full-time equivalent</b>	<u>52.43</u>	<u>56.62</u>	<u>49.53</u>	<u>50.16</u>
<b>Total hours</b>	<u>373,825</u>	<u>378,379</u>	<u>374,947</u>	<u>371,893</u>
<b>Average hours per week</b>	<u>14,378</u>	<u>14,553</u>	<u>14,421</u>	<u>14,304</u>
<b>Full-time equivalent</b>	<u>321.74</u>	<u>326.38</u>	<u>321.98</u>	<u>319.39</u>