

GENERAL FUND

*Approved
12/28/16*

REVISED
12-28-16

City of Dalton
Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund - Original Request Before Adjustments
Proposed 2017 Budget

12/28/2016

Revenues

Property taxes (excludes vehicle)	\$ 8,088,255
Other taxes	9,759,100
Licenses and permits	967,100
Fines and forfeitures	380,000
Charges for services	1,323,900
Intergovernmental - local	85,700
Intergovernmental - state and federal	362,000
Miscellaneous	656,700
Total Revenues	<u>21,622,755</u>

Expenditures

General government and administration:

Elections	15,500
Legislative	145,295
Administration	335,295
Special activities	10,000
Contingency	150,000
City Clerk	281,920
Technology	243,340
Finance	658,600
Municipal Court	476,780
Human Resources	355,160
General government - buildings	225,750

Public safety:

Fire	8,726,315
Police	8,057,410

Streets & sanitation:

Public Works and stormwater	7,367,610
Infrastructure	365,015

Culture and recreation:

Recreation Department	3,547,270
-----------------------	-----------

Payments to other agencies

	590,300
--	---------

Total Expenditures

31,551,560

(Deficiency) of Revenues (Under Expenditures)

(9,928,805)

Other Financing Sources (Uses)

Transfers in

Utility transfer	10,200,000
Hotel-motel transfer	175,000
Sale of property	460,000

Transfers out

Senior Center	(177,000)
TAD Fund	(15,000)
CHIP Grant	(5,000)
Airport Grant	(81,635)
Debt Service	(627,560)
Capital Acquisitions	-

Total Other Financing Sources (Uses)

\$ 9,928,805

Net Increase (Decrease) Fund Balance

\$ -

PROJECTED REVENUES AND OTHER SOURCES
General Fund Summary

REVENUES	2015 Actual	2016 Budget	2017 Budget
Millage Rate	2.511	2.511 2.506	2.656
Property Tax (excludes vehicle tax)	\$ 8,429,259	\$ 7,960,600	\$ 8,088,255
Vehicle tax	198,387	172,000	140,000
Intangible tax	62,132	50,000	35,000
Real estate transfer tax	21,036	17,000	16,000
Title & alternative ad valorem tax	1,051,533	1,220,000	800,100
Local option sales tax	5,409,374	5,555,000	5,406,000
Insurance premium tax	1,907,409	1,907,000	2,066,000
Alcohol beverage tax	761,497	741,000	767,000
Franchise tax	521,624	524,000	529,000
Total Other Taxes	9,932,992	10,186,000	9,759,100
Alcohol beverage license	239,083	235,000	237,100
Occupation taxes	717,620	715,000	730,000
Total Licenses	956,703	950,000	967,100
Fines (net of refunds)	374,274	350,200	380,000
Total Fines & Forfeitures	374,274	350,200	380,000
Recreation fees	117,421	155,900	145,100
Concession revenue	253,213	285,000	273,500
Garbage fees & recycling	4,335	3,200	2,800
Public works fees	77,475	59,000	68,000
Public safety fees	34,712	30,000	54,500
Cemetery fees	52,574	35,000	39,000
Municipal court fees	689,686	580,700	741,000
Total Charges for Services	1,229,416	1,148,800	1,323,900
WC, HA, and PILOT	48,712	48,700	85,700
State and federal grants/contracts	286,556	279,200	362,000
Total Intergovernmental	335,268	327,900	447,700
Penalties and fines	122,922	74,000	84,900
Investment earnings	109,340	115,000	90,000
Rental income	228,001	253,600	235,700
Donations	20,891	13,500	11,300
Reimbursements	140,619	135,000	164,000
Miscellaneous	62,701	87,500	70,800
Total Miscellaneous	684,474	678,600	656,700
Total Operating Revenue	21,942,386	21,602,100	21,622,755
Other Financing Sources			
Sale of property	11,116		460,000
Proceeds from issuance of debt			-
Transfer in (hotel/motel tax)	398,978		175,000
Transfer in (WLSF)	10,082,000	10,010,000	10,200,000
Total Other Financing Sources	10,492,094	10,010,000	10,835,000
Total Revenue & Other Sources	\$ 32,434,480	\$ 31,612,100	\$ 32,457,755

PROJECTED EXPENDITURES & OTHER USES

General Fund Summary

EXPENDITURES	2015 Actual	2016 Budget	2017 Budget
General government and administration:			
Elections	\$ 6,450	\$ -	\$ 15,500
Legislative	149,416	161,845	145,295
Administration	376,388	338,460	335,295
Special activities	14,606	10,000	10,000
Contingency	-	134,150	150,000
City Clerk	260,458	276,380	281,920
Technology	306,735	353,185	243,340
Finance	602,493	646,570	658,600
Municipal Court	426,193	474,915	476,780
Human Resources	325,731	354,520	355,160
General government - buildings	312,486	213,250	225,750
Public safety:			
Fire	7,839,420	8,388,185	8,726,315
Police	7,398,888	7,839,285	8,057,410
Streets & sanitation:			
Public Works & stormwater	6,779,346	7,210,305	7,367,610
Infrastructure	1,027,772	281,975	365,015
Culture and recreation:			
Recreation Department	2,989,833	3,433,630	3,547,270
Payments to other agencies	654,018	594,550	590,300
Total Departmental Expenditures	<u>29,470,233</u>	<u>30,711,205</u>	<u>31,551,560</u>
TRANSFERS			
Debt Service	622,720	624,395	627,560
Senior Center	170,000	181,500	177,000
TAD Fund	-	-	15,000
CHIP Grant Fund	1,809	5,000	5,000
Total Operating Transfers	<u>794,529</u>	<u>810,895</u>	<u>824,560</u>
Airport Grant Fund	18,795	15,000	81,635
TE Grant	-	40,000	-
DNR Recreation Grant	98,879	-	-
Airport Fund	-	35,000	-
Capital Acquisitions Fund	2,594,415	1,500,000	-
Total Capital Transfers	<u>2,712,089</u>	<u>1,590,000</u>	<u>81,635</u>
Total Expenditures & Other Uses	<u>\$ 32,976,851</u>	<u>\$ 33,112,100</u>	<u>\$ 32,457,755</u>
Revenues Over (Under) Expenditures	<u>\$ (542,371)</u>	<u>\$ (1,500,000)</u>	<u>\$ -</u>

DEBT SERVICE FUND

DEBT SERVICE FUND
PROPOSED BUDGET FYE 12/31/2017

Revenue:

Rebate - RZB Interest	\$ 98,870
Payment in Lieu of Property Tax (Housing Authority)	53,000

Other Sources:

Transfer in General Fund	627,560
--------------------------	---------

Total Revenue and Other Sources	<u>779,430</u>
--	----------------

Expenditures:

Principal - 2010 Bond	250,000
Interest - 2010 Bond	235,710
Principal - Fire Truck Note	233,675
Interest- Fire Truck Note	4,045
Principal - Housing Authority note	53,000
Fiscal & administrative	3,000

Total Expenditures and Other Uses	<u>779,430</u>
--	----------------

Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>
--	-------------

Debt Service Fund

	Budgets						
	Actual 2015	2016	2017	2018	2019	2020	2021
Revenue:							
Housing Authority	\$ 53,000	\$ 53,000	\$ 53,000	\$ 53,000	\$ 53,000	\$ -	\$ -
Rebate - RZB Interest (45%)	115,256	110,920	106,070	100,730	94,910	88,745	82,180
Less sequestration	(6,551)	(8,100)	(7,200)	(6,850)	(6,455)	(6,035)	(5,590)
Interest	124	-	-	-	-	-	-
Other Sources:							
Transfer in General Fund (Intergov. Debt)	622,720	624,395	627,560	387,960	385,455	387,500	384,035
Total revenue & other sources	<u>784,549</u>	<u>780,215</u>	<u>779,430</u>	<u>534,840</u>	<u>526,910</u>	<u>470,210</u>	<u>460,625</u>
Expenditures:							
Principal - 2010	235,000	240,000	250,000	255,000	260,000	270,000	275,000
Interest - 2010	256,122	246,495	235,710	223,840	210,910	197,210	182,625
Principal - Fire Truck	225,798	229,705	233,675	-	-	-	-
Interest - Fire Truck	11,923	8,015	4,045	-	-	-	-
Principal - note (Housing Authority)	53,000	53,000	53,000	53,000	53,000	-	-
Fiscal & administrative	2,500	3,000	3,000	3,000	3,000	3,000	3,000
Total expenditures	<u>784,343</u>	<u>780,215</u>	<u>779,430</u>	<u>534,840</u>	<u>526,910</u>	<u>470,210</u>	<u>460,625</u>
Excess (Deficit)	<u>\$ 206</u>	<u>\$ -</u>					
Cash available retire debt EOY	493	493	493	493	493	493	493

Intergovernmental contracts cannot be assessed a millage rate in debt service.

2010 Recovery Zone Bond is a 10 year taxable revenue bond. Maturity date = 7/1/30.

Starting in 2013, the federal government's sequestration reduced the RZB interest rebate by 8.7% starting with 7/1/13 reimbursement. 2014 rate is 7.2%, 2015 rate is 7.3%, and 2016 rate is 6.8%.

CAPITAL PROJECTS FUND

PROPOSED BUDGET

	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<u>2007 T-SPLOST BUDGET</u>	<u>2015</u>	<u>Adjusted</u>	<u>Proposed</u>
REVENUES		<u>2016</u>	<u>2017</u>
INTER GOV REV - SPLOST	\$ 637,506	\$ 6,240,900	\$ 4,707,900
TOTAL REVENUES	<u>637,506</u>	<u>6,240,900</u>	<u>4,707,900</u>
EXPENDITURES			
SIGNAL PROJ 7.2CD3	-	-	65,000
SAFETY 5.8CD5	-	30,000	30,000
SIGNAL 7.2CD2	-	65,000	-
VETERANS 3.8	214,062	4,500,000	2,800,000
COLLEGE-DUG GAP 2.6	46,044	1,050,000	1,600,000
MORRIS - 5.8CD6	-	50,000	20,000
THORNTON - 5.8CD7	-	80,000	80,000
SIDEWALK - 5.8CD8	-	45,000	-
GUARDRAIL - 5.8CD9	-	112,900	112,900
ROW 3.8	377,400	25,000	-
ROW 2.6	-	283,000	-
TOTAL EXPENDITURES	<u>637,506</u>	<u>6,240,900</u>	<u>4,707,900</u>
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SPECIAL REVENUE FUNDS

PROPOSED BUDGET

	Actual 12/31/2015	Adjusted Budget 2016	Projected Budget 2017
<u>CONFISCATED ASSET FUND</u>			
REVENUES			
FORFEITED FUNDS	\$ 24,277	\$ 60,000	\$ 60,000
DRUG SEIZURE	45,837	25,000	25,000
SALE OF PROPERTY	1,445	-	-
INTEREST	323	210	290
TOTAL	<u>71,882</u>	<u>85,210</u>	<u>85,290</u>
EXPENDITURES			
ADVERTISING	791	4,000	4,000
TRAINING	10,941	20,000	20,000
COURT COSTS	7,078	10,000	10,000
COMMUNICATIONS	20,810	33,200	25,200
MISCELLANEOUS	725	1,250	1,250
CAPITAL	20,168	31,000	20,000
TOTAL	<u>60,513</u>	<u>99,450</u>	<u>80,450</u>
EXCESS REVENUES OVER EXPENDITURES	<u>\$ 11,369</u>	<u>\$ (14,240)</u>	<u>\$ 4,840</u>
CASH AVAILABLE IN BANK	<u>\$ 95,918</u>		

PROPOSED BUDGET

	Actual	Budget	Budget
	2015	Adjusted	Proposed
<u>HOTEL MOTEL TAX FUND</u>		<u>2016</u>	<u>2017</u>
REVENUES			
HOTEL MOTEL TAX	\$ 1,364,880	\$ 1,300,000	\$ 1,300,000
TOTAL REVENUE	<u>\$ 1,366,085</u>	<u>\$ 1,300,000</u>	<u>\$ 1,300,000</u>
TRANSFERS AND EXPENDITURES			
TRANSFERS TO GENERAL FUND	398,978	-	175,000
ADVERTISING	3,175	3,825	-
TRADE CENTER	300,000	292,500	269,325
CAPITAL ADVANCE - TC	16,500	-	-
CAPITAL - TRADE CENTER	171,186	319,000	358,675
DALTON - WHITFIELD CVB	173,360	173,360	150,000
TRANSFER CVB (1% TAX)	180,564	186,000	186,000
COMPUTER SOFTWARE SUPPORT	7,800	3,900	-
SIGN	52,600	-	-
FREIGHT DEPOT	-	1,000	-
SPECIAL EVENTS	-	128,740	23,360
TRAIN CAR	6,366	100,000	-
SPA (SOFTBALL PLAYERS ASSOC.)	15,000	47,675	137,640
LIBERTY TREE FESTIVLE	1,358	1,500	-
COACHES HALL OF FAME	25,000	25,000	-
SEVEN ON SEVEN FOOTBALL	7,500	7,500	-
NAIA BID FEE - DSC WOMENS GOLF	-	10,000	-
GA REC & PARK ASSOC	6,698	-	-
TOTAL TRANSFERS-EXPENDITURES	<u>1,366,085</u>	<u>1,300,000</u>	<u>1,300,000</u>
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

PROPOSED BUDGET

	Budget Adjusted 2016	Budget Proposed 2017
<u>TAX ALLOCATION DISTRICT</u>		
REVENUES AND TRANSFERS		
Transfer in from General Fund	\$ 25,000	\$ 15,000
TOTAL REVENUE	\$ 25,000	\$ 15,000
EXPENDITURES AND TRANSFERS		
Legal Fees	5,000	5,000
Contract Services	20,000	10,000
TOTAL TRANSFERS-EXPENDITURES	25,000	15,000
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ -	\$ -

PROPOSED BUDGET

<u>CDBG GRANT FUND</u>	<u>Actual 12/31/15</u>	<u>Adjusted Budget 2016</u>	<u>Projected Budget 2017</u>
REVENUES & TRANSFERS IN			
FEDERAL GRANT REVENUES	\$ 522,217	\$ 387,565	\$ 390,000
TOTAL	<u>522,217</u>	<u>387,565</u>	<u>390,000</u>
EXPENDITURES & TRANSFERS OUT			
UNALLOCATED	-	-	312,000
PUBLIC SERVICE	61,247	27,745	-
PUBLIC FACILITIES	379,078	268,360	-
PROJECT ADMINISTRATION	63,820	68,715	78,000
CODE ENFORCEMENT	18,072	22,745	-
TOTAL	<u>522,217</u>	<u>387,565</u>	<u>390,000</u>
EXCESS REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

PROPOSED BUDGET

<u>CHIP GRANT FUND</u>	<u>Actual 12/31/2015</u>	<u>Adjusted Budget 2016</u>	<u>Proposed Budget 2017</u>
REVENUES & TRANSFERS IN			
FEDERAL GOV'T GRANTS	\$ -	\$ 304,980	\$ 304,980
TRANSFER FROM GENERAL FUND	1,809	5,000	5,000
TOTAL	<u>1,809</u>	<u>309,980</u>	<u>309,980</u>
EXPENDITURES			
ADVERTISING	351	1,500	1,500
LEGAL FEES	1,458	2,500	2,500
SUPPLIES	-	1,000	1,000
CONTRACT LABOR	-	299,000	299,000
PROJECT ADMINISTRATION	-	5,980	5,980
TOTAL	<u>1,809</u>	<u>309,980</u>	<u>309,980</u>
EXCESS REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

PROPOSED BUDGET

	Actual	Adjusted	Proposed
<u>AIRPORT GRANT FUND</u>	<u>12/31/2015</u>	<u>Budget</u>	<u>Budget</u>
		2016	2017
REVENUES & TRANSFERS IN			
FEDERAL GOV'T GRANTS	\$ 844,602	\$ 345,895	\$ 1,607,835
STATE GRANT FUNDS	33,752	18,005	89,325
TRANSFER FROM GENERAL FUND	18,795	31,050	81,635
TOTAL	<u>897,149</u>	<u>394,950</u>	<u>1,778,795</u>
EXPENDITURES			
ENGINEERING	79,869	80,840	-
PROPERTY ACQUISITION	605,913	-	-
AVIGATION EASEMENT	89,342	-	-
RELOCATION EXPENSE	118,968	98,135	-
CONTRACT SERVICES	-	215,975	1,778,795
PROJECT ADMINISTRATION	3,057	-	-
TOTAL	<u>897,149</u>	<u>394,950</u>	<u>1,778,795</u>
EXCESS REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>