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CITY OF DALTON - GENERAL FUND  
FINANCIAL REPORT  
AS OF MAY 31, 2020

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**CITY OF DALTON  
GENERAL FUND  
BALANCE SHEET  
MAY 31, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>Assets</b>		
Cash and investments	\$ 16,464,804	\$ 20,296,841
Receivables:		
Accounts	1,124,756	1,198,068
Taxes - net of allowance	309,029	259,591
Intergovernmental	57,848	114,479
Interfund	1,844,271	1,272,961
Inventory, at cost	128,732	142,703
Prepaid expenses	278,689	46,647
<b>Total Assets</b>	<u>\$ 20,208,129</u>	<u>\$ 23,331,290</u>
<b>Liabilities and Fund Balance</b>		
Accounts payable	\$ 71,119	\$ 225,653
Interfund payable	-	-
Deferred revenue	337,577	305,986
<b>Total Liabilities</b>	<u>408,696</u>	<u>531,639</u>
<b>Fund Balance</b>		
Nonspendable	407,421	189,350
Restricted	323,075	317,899
Unrestricted	19,068,937	22,292,402
<b>Total Fund Balance</b>	<u>19,799,433</u>	<u>22,799,651</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 20,208,129</u>	<u>\$ 26,987,933</u>

<b>Change in Fund Balance</b>		
<b>Beginning Fund Balance</b>	<u>\$ 24,880,171</u>	<u>\$ 26,268,453</u>
Revenue	10,378,464	9,259,912
Expenditures	15,459,202	12,728,714
<b>Net Income</b>	<u>\$ (5,080,738)</u>	<u>\$ (3,468,802)</u>
<b>Ending Fund Balance</b>	<u>\$ 19,799,433</u>	<u>\$ 22,799,651</u>

<b>Restricted</b>		
Infant cemetery markers	\$ 3,655	\$ 3,525
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>\$ 317,899</u>

**CITY OF DALTON**  
**GENERAL FUND**  
**REVENUES FOR THE FIVE MONTHS ENDED MAY 31, 2020 WITH COMPARATIVE AMOUNTS**

REVENUE	Revised Annual Budget	Budget 5/31/20	Actual 5/31/20	Variance Over (Under)	Actual 5/31/19	Variance Over (Under)
<b>TAXES</b>						
Property Tax	\$ 8,968,000	\$ 180,000	\$ 158,313	\$ (21,687)	\$ 220,396	\$ (62,083)
Vehicle Tax	80,000	33,000	38,179	5,179	48,052	(9,873)
Intangible Tax	40,000	17,000	20,777	3,777	18,186	2,591
Real Estate Transfer Tax	17,000	7,000	7,698	698	8,801	(1,103)
Title Tax Fee & Alternative Tax	589,000	269,000	285,970	16,970	664,357	(378,387)
Sales and Use Tax	6,200,000	2,542,000	2,550,362	8,362	2,606,754	(56,392)
Beer/Wine/Liquor Tax	804,000	335,000	334,425	(575)	322,776	11,649
Insurance Premium Tax	2,519,000	-	-	-	-	-
Franchise Fees	397,000	40,000	38,632	(1,368)	39,719	(1,087)
Financial Institution Tax	112,000	112,000	102,308	(9,692)	112,680	(10,372)
Business Licenses	580,000	551,000	539,023	(11,977)	534,718	4,305
	<u>20,306,000</u>	<u>4,086,000</u>	<u>4,075,687</u>	<u>(10,313)</u>	<u>4,576,439</u>	<u>(494,685)</u>
<b>LICENSES &amp; PERMITS</b>						
Alcohol License	268,000	255,000	266,496	11,496	254,187	12,309
Insurance Business Licenses	58,000	55,000	53,100	(1,900)	57,700	(4,600)
Other Licenses & Permits	20,500	4,000	475	(3,525)	3,450	(2,975)
	<u>346,500</u>	<u>314,000</u>	<u>320,071</u>	<u>6,071</u>	<u>315,337</u>	<u>4,734</u>
<b>INTERGOVERNMENTAL</b>						
PILOT Payments	137,400	-	-	-	-	-
Federal - State Grans & Contracts	26,800	5,000	-	(5,000)	5,821	(5,821)
	<u>164,200</u>	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>	<u>5,821</u>	<u>(5,821)</u>
<b>CHARGES FOR SERVICES</b>						
Program Admissions & Fees (Rec)	140,000	53,000	17,290	(35,710)	53,701	(36,411)
Concession Revenue	192,000	67,000	27,667	(39,333)	64,349	(36,682)
Garbage & Recycle	1,000	500	-	(500)	3,694	(3,694)
Municipal Court	610,000	287,000	148,152	(138,848)	279,459	(131,307)
Public Safety Fees	44,250	15,000	15,079	79	13,307	1,772
School Resource Officers	387,000	-	-	-	-	-
Cemetery Fees	50,000	21,000	27,105	6,105	32,070	(4,965)
	<u>1,424,250</u>	<u>443,500</u>	<u>235,293</u>	<u>(208,207)</u>	<u>446,580</u>	<u>(211,287)</u>
<b>FINES &amp; FORFEITURES</b>	410,000	196,000	163,718	(32,282)	207,595	(43,877)
<b>INTEREST EARNED</b>	400,000	184,000	126,025	(57,975)	193,124	(67,099)
<b>MISCELLANEOUS REVENUE</b>						
Rental Revenue	228,400	91,000	67,163	(23,837)	102,148	(34,985)
Reimbursements	24,580	24,580	25,263	683	72,444	(47,181)
Penalties & Fines	80,000	35,000	23,712	(11,288)	71,992	(48,280)
Donations	18,000	8,000	11,336	3,336	37,132	(25,796)
Other	85,450	36,000	60,376	24,376	187,864	(127,488)
<b>TOTAL REVENUE</b>	<u><b>23,487,380</b></u>	<u><b>5,423,080</b></u>	<u><b>5,108,644</b></u>	<u><b>(314,436)</b></u>	<u><b>6,216,476</b></u>	<u><b>(1,101,765)</b></u>
<b>OTHER FINANCING SOURCES</b>						
Sale of assets	-	-	1,526	1,526	304,149	(302,623)
Utility Transfer	11,147,000	2,787,000	2,768,294	(18,706)	2,739,287	29,007
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>5,287,000</b></u>	<u><b>5,269,820</b></u>	<u><b>(17,180)</b></u>	<u><b>3,043,436</b></u>	<u><b>2,529,007</b></u>
<b>REVENUE &amp; OTHER FINANCING SOURCES</b>	<u><b>\$ 37,634,380</b></u>	<u><b>\$ 10,710,080</b></u>	<u><b>\$ 10,378,464</b></u>	<u><b>\$ (331,616)</b></u>	<u><b>\$ 9,259,912</b></u>	<u><b>\$ 1,427,242</b></u>

**CITY OF DALTON**  
**GENERAL FUND**  
**EXPENDITURES FOR THE FIVE MONTHS ENDED MAY 31, 2020 WITH COMPARATIVE AMOUNTS**

	Revised Annual Budget	Budget 5/31/20	Actual 5/31/20	Variance Over (Under)	Actual 5/31/19	Variance Over (Under)
<b>EXPENDITURES - DEPARTMENTS</b>						
Elections	\$ -	\$ -	\$ -	\$ -	\$ 20	\$ (20)
Legislative	158,160	65,000	64,830	(170)	59,108	5,722
Administrative	587,025	243,000	214,050	(28,950)	151,684	62,366
City Clerk	356,660	129,000	126,844	(2,156)	121,302	5,542
Finance	720,685	250,000	244,232	(5,768)	248,124	(3,892)
Human Resources	450,060	170,000	155,511	(14,489)	143,240	12,271
Information Technology	422,385	160,000	125,969	(34,031)	101,710	24,259
IT - Capital	-	-	-	-	122,129	(122,129)
Building & Grounds General Government	248,500	105,000	130,334	25,334	104,933	25,401
Judicial - Municipal Court	453,340	181,000	155,509	(25,491)	151,672	3,837
Fire	9,653,335	3,702,000	3,578,250	(123,750)	3,482,791	95,459
Police	9,362,285	3,718,000	3,482,714	(235,286)	3,398,699	84,015
Public Works	8,086,160	3,124,000	2,775,354	(348,646)	2,760,259	15,095
Infrastructure & Special Activities	20,000	8,000	28,713	20,713	145,888	(117,175)
Recreation	4,015,840	1,586,000	1,227,978	(358,022)	1,363,821	(135,843)
Payments to Other Agencies	577,645	242,000	241,266	(734)	299,584	(58,318)
Contingency	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>35,112,080</b>	<b>13,683,000</b>	<b>12,551,554</b>	<b>(1,131,446)</b>	<b>12,654,964</b>	<b>(103,410)</b>
<b>OTHER FINANCING USES</b>						
Capital Acquisition Fund	400,570	-	-	-	-	-
Airport Grant Fund	50,000	-	-	-	-	-
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	326,000	325,098	(902)	-	325,098
Senior Center Fund	198,050	83,000	82,550	(450)	73,750	8,800
<b>Total Other Financing Uses</b>	<b>4,271,620</b>	<b>2,909,000</b>	<b>2,907,648</b>	<b>(1,352)</b>	<b>73,750</b>	<b>2,833,898</b>
<b>Total Expenditures &amp; Other Financing Sources</b>	<b>\$ 39,383,700</b>	<b>\$ 16,592,000</b>	<b>\$ 15,459,202</b>	<b>\$ (1,132,798)</b>	<b>\$ 12,728,714</b>	<b>\$ 2,730,488</b>

**CITY OF DALTON PAYROLL HOURS ANALYSIS**

	January - May			
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>Number of Weeks</b>	<u>22</u>	<u>22</u>	<u>22</u>	<u>22</u>
<b>Fire</b>				
Regular	110,237	107,820	112,430	110,419
Over-time	6,026	7,462	6,710	7,650
Part-time	-	-	-	-
	<u>116,263</u>	<u>115,282</u>	<u>119,140</u>	<u>118,069</u>
<b>Average hours per week</b>	<u>5,285</u>	<u>5,240</u>	<u>5,415</u>	<u>5,367</u>
<b>Full-time equivalent</b>	<u>94.37</u>	<u>93.57</u>	<u>96.70</u>	<u>95.84</u>
<b>Police</b>				
Regular	91,256	86,761	88,363	84,725
Over-time	786	1,211	1,426	1,314
Part-time	298	454	72	645
	<u>92,340</u>	<u>88,426</u>	<u>89,861</u>	<u>86,684</u>
<b>Average hours per week</b>	<u>4,197</u>	<u>4,019</u>	<u>4,085</u>	<u>3,940</u>
<b>Full-time equivalent</b>	<u>104.93</u>	<u>100.48</u>	<u>102.11</u>	<u>98.50</u>
<b>Public Works</b>				
Regular	61,420	63,124	62,632	63,194
Over-time	908	1,016	1,029	1,246
Part-time	-	58	388	589
	<u>62,328</u>	<u>64,198</u>	<u>64,049</u>	<u>65,029</u>
<b>Average hours per week</b>	<u>2,833</u>	<u>2,918</u>	<u>2,911</u>	<u>2,956</u>
<b>Full-time equivalent</b>	<u>70.83</u>	<u>72.95</u>	<u>72.78</u>	<u>73.90</u>
<b>Recreation</b>				
Regular	27,950	26,705	23,223	23,694
Over-time	505	1,133	912	14,990
Part-time	15,194	17,460	14,597	775
	<u>43,649</u>	<u>45,298</u>	<u>38,732</u>	<u>39,459</u>
<b>Average hours per week</b>	<u>1,984</u>	<u>2,059</u>	<u>1,761</u>	<u>1,794</u>
<b>Full-time equivalent</b>	<u>49.60</u>	<u>51.48</u>	<u>44.01</u>	<u>44.84</u>
<b>Total hours</b>	<u>314,580</u>	<u>313,204</u>	<u>311,782</u>	<u>309,241</u>
<b>Average hours per week</b>	<u>14,299</u>	<u>14,237</u>	<u>14,172</u>	<u>14,056</u>
<b>Full-time equivalent</b>	<u>319.73</u>	<u>318.48</u>	<u>315.62</u>	<u>313.08</u>