
CITY OF DALTON - GENERAL FUND
FINANCIAL REPORT
AS OF AUGUST 31, 2019

**CITY OF DALTON
GENERAL FUND
BALANCE SHEET
AUGUST 31, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
Assets		
Cash and investments	\$ 17,197,391	\$ 14,900,332
Receivables:		
Accounts	1,341,154	1,015,235
Taxes - net of allowance	191,167	219,524
Intergovernmental	72,351	47,024
Interfund	793,354	1,602,341
Interest	-	-
Inventory, at cost	143,223	161,951
Prepaid expenses	25,713	47,329
Total Assets	<u>\$ 19,764,353</u>	<u>\$ 17,993,736</u>
Liabilities and Fund Balance		
Accounts payable	\$ 193,646	\$ 188,768
Interfund payable	-	28,478
Deferred revenue	237,685	254,799
Total Liabilities	<u>431,331</u>	<u>472,045</u>
Fund Balance		
Nonspendable	168,936	209,280
Restricted	289,585	294,539
Unrestricted	18,874,501	17,017,872
Total Fund Balance	<u>19,333,022</u>	<u>17,521,691</u>
Total Liabilities and Fund Balance	<u>\$ 19,764,353</u>	<u>\$ 17,993,736</u>
Change in Fund Balance		
Beginning Fund Balance	\$ 26,268,453	\$ 23,802,794
Revenue	15,455,783	14,582,809
Expenditures	22,391,214	20,863,912
Ending Fund Balance	<u>\$ 19,333,022</u>	<u>\$ 17,521,691</u>

CITY OF DALTON GENERAL FUND REVENUES
MODIFIED ACCRUAL BASIS OF ACCOUNTING
REVENUES FOR THE EIGHT MONTHS ENDED AUGUST 31, 2019 WITH COMPARATIVE AMOUNTS

REVENUE	Revised Annual Budget	Budget 8/31/19	Actual 8/31/19	Variance Over (Under)	Actual 8/31/18	Variance Over (Under)
TAXES						
Property Tax	\$ 8,568,000	\$ 300,000	\$ 305,652	\$ 5,652	\$ 316,301	\$ (10,649)
PILOT Payment	-	-	-	-	-	-
Vehicle Tax	96,000	64,000	61,701	(2,299)	70,104	(8,403)
Intangible Tax	45,000	30,000	26,450	(3,550)	31,490	(5,040)
Real Estate Transfer Tax	24,000	16,000	12,346	(3,654)	13,680	(1,334)
Title Tax Fee & Alternative Tax	912,000	621,000	891,538	270,538	928,030	(36,492)
Sales and Use Tax	5,800,000	3,740,000	4,186,456	446,456	3,690,353	496,103
Beer Tax	538,000	359,000	376,507	17,507	367,626	8,881
Wine Tax	78,000	51,000	50,675	(325)	47,198	3,477
Liquor Tax	93,000	61,000	60,178	(822)	60,981	(803)
Mixed Drink Tax	76,000	51,000	47,537	(3,463)	51,303	(3,766)
Insurance Premium Tax	2,373,000	-	-	-	-	-
Franchise Fees	474,000	237,000	212,833	(24,167)	231,915	(19,082)
	<u>19,077,000</u>	<u>5,530,000</u>	<u>6,231,873</u>	<u>701,873</u>	<u>5,808,981</u>	<u>422,892</u>
LICENSES & PERMITS						
Alcohol License	249,000	246,000	261,812	15,812	251,000	10,812
Occupation Tax/License/Permits	736,900	725,000	725,944	944	727,281	(1,337)
	<u>985,900</u>	<u>971,000</u>	<u>987,756</u>	<u>16,756</u>	<u>978,281</u>	<u>9,475</u>
INTERGOVERNMENTAL						
Housing Authority	48,700	-	-	-	-	-
Federal - State Grans & Contracts	40,600	15,000	7,858	(7,142)	19,822	(11,964)
	<u>89,300</u>	<u>15,000</u>	<u>7,858</u>	<u>(7,142)</u>	<u>19,822</u>	<u>(11,964)</u>
CHARGES FOR SERVICES						
Program Admissions & Fees (Rec)	134,600	124,000	126,185	2,185	135,677	(9,492)
Concession Revenue	272,600	210,000	125,790	(84,210)	174,629	(48,839)
Garbage & Recycle	3,500	2,000	3,694	1,694	1,641	2,053
Public Works Fees	95,000	64,000	73,706	9,706	120,968	(47,262)
Municipal Court	700,000	467,000	407,669	(59,331)	496,056	(88,387)
Public Safety Fees	29,400	19,000	18,776	(224)	19,282	(506)
School Resource Officer	261,000	131,000	139,450	8,450	76,779	62,671
Cemetery Fees	50,000	34,000	41,420	7,420	47,930	(6,510)
	<u>1,546,100</u>	<u>1,051,000</u>	<u>936,690</u>	<u>(114,310)</u>	<u>1,072,962</u>	<u>(136,272)</u>
FINES & FORFEITURES	380,000	253,000	301,792	48,792	258,769	43,023
INTEREST EARNED	250,000	167,000	307,741	140,741	169,664	138,077
MISCELLANEOUS REVENUE						
Rental Revenue	267,400	178,000	168,047	(9,953)	166,074	1,973
Reimbursements	65,200	65,200	107,066	41,866	23,035	84,031
Penalties & Fines	64,700	41,000	96,533	55,533	53,312	43,221
Donations	45,900	31,000	49,325	18,325	136,321	(86,996)
Other	175,220	117,000	220,956	103,956	42,421	178,535
	<u>175,220</u>	<u>117,000</u>	<u>220,956</u>	<u>103,956</u>	<u>42,421</u>	<u>178,535</u>
TOTAL REVENUE	<u>22,946,720</u>	<u>8,419,200</u>	<u>9,415,637</u>	<u>996,437</u>	<u>8,729,642</u>	<u>685,995</u>
OTHER FINANCING SOURCES						
Utility Transfer	10,898,000	5,449,000	5,449,000	-	5,337,000	112,000
Sale of assets	302,900	302,900	308,146	5,246	283,167	24,979
Hotel-Motel Tax Transfer	425,000	283,000	283,000	-	233,000	50,000
	<u>11,625,900</u>	<u>6,034,900</u>	<u>6,040,146</u>	<u>5,246</u>	<u>5,853,167</u>	<u>186,979</u>
TOTAL OTHER FINANCING SOURCES	<u>11,625,900</u>	<u>6,034,900</u>	<u>6,040,146</u>	<u>5,246</u>	<u>5,853,167</u>	<u>186,979</u>
REVENUE & OTHER FINANCING SOURCES	<u>\$ 34,572,620</u>	<u>\$ 14,454,100</u>	<u>\$ 15,455,783</u>	<u>\$ 1,001,683</u>	<u>\$ 14,582,809</u>	<u>\$ 872,974</u>

**CITY OF DALTON GENERAL FUND EXPENDITURES
MODIFIED ACCRUAL BASIS OF ACCOUNTING
FOR THE EIGHT MONTHS ENDED AUGUST 31, 2019**

	Revised Annual Budget	Budget 8/31/19	Actual 8/31/19	Variance Over (Under)	Actual 8/31/18	Variance Over (Under)
EXPENDITURES - DEPARTMENTS						
Elections	\$ 15,500	\$ 100	\$ 100	\$ -	\$ -	\$ 100
Legislative	137,320	94,000	91,442	(2,558)	80,492	10,950
Administrative	480,910	335,000	329,877	(5,123)	240,966	88,911
City Clerk	313,025	203,000	200,458	(2,542)	192,854	7,604
Finance	707,990	460,000	451,896	(8,104)	448,298	3,598
Human Resources	408,760	255,000	243,246	(11,754)	240,454	2,792
Information Technology	361,765	220,000	186,571	(33,429)	175,819	10,752
IT - Capital	292,845	120,000	116,475	(3,525)	71,700	44,775
Building & Grounds General Government	1,007,540	195,000	192,097	(2,903)	156,419	35,678
Judicial - Municipal Court	451,215	288,000	251,554	(36,446)	256,654	(5,100)
Fire	9,152,670	6,040,000	5,803,258	(236,742)	5,602,711	200,547
Police	9,157,145	5,952,000	5,661,925	(290,075)	5,315,901	346,024
Public Works	7,892,130	5,180,000	4,791,484	(388,516)	4,609,665	181,819
Infrastructure & Special Activities	872,160	745,000	743,228	(1,772)	9,740	733,488
Recreation	3,630,295	2,396,000	2,403,314	7,314	2,132,743	270,571
Payments to Other Agencies	717,490	479,000	478,684	(316)	430,324	48,360
Contingency	-	-	-	-	-	-
Total Expenditures	<u>\$ 35,598,760</u>	<u>22,962,100</u>	<u>21,945,609</u>	<u>(1,016,491)</u>	<u>19,964,740</u>	<u>1,980,869</u>
OTHER FINANCING USES						
Capital Acquisition Fund	99,695	-	-	-	454,973	(454,973)
Airport Grant Fund	70,000	5,000	3,073	(1,927)	-	3,073
CHIP Grant Fund	5,000	3,000	1,532	(1,468)	239	1,293
Tax Allocation District Fund	5,000	-	-	-	-	-
Debt Service Fund	393,000	323,000	323,000	-	325,960	(2,960)
Senior Center Fund	177,000	118,000	118,000	-	118,000	-
Total Other Financing Uses	<u>\$ 749,695</u>	<u>449,000</u>	<u>445,605</u>	<u>(3,395)</u>	<u>899,172</u>	<u>(453,567)</u>
Total Expenditures & Other Financing Sources	<u>\$ 36,348,455</u>	<u>\$ 23,411,100</u>	<u>\$ 22,391,214</u>	<u>\$ (1,019,886)</u>	<u>\$ 20,863,912</u>	<u>\$ 1,527,302</u>

CITY OF DALTON PAYROLL HOURS ANALYSIS

	January - August			
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Number of Weeks	<u>36</u>	<u>36</u>	<u>34</u>	<u>34</u>
Fire				
Regular	176,285	182,580	169,984	173,150
Over-time	11,552	10,494	10,774	10,647
Part-time	-	-	-	-
	<u>187,837</u>	<u>193,074</u>	<u>180,758</u>	<u>183,797</u>
Average hours per week	<u>5,218</u>	<u>5,363</u>	<u>5,316</u>	<u>5,406</u>
Full-time equivalent	<u>93</u>	<u>96</u>	<u>95</u>	<u>97</u>
Police				
Regular	147,290	145,457	131,939	133,495
Over-time	2,063	2,335	1,928	1,954
Part-time	772	247	953	1,819
	<u>150,125</u>	<u>148,039</u>	<u>134,820</u>	<u>137,268</u>
Average hours per week	<u>4,170</u>	<u>4,112</u>	<u>3,965</u>	<u>4,037</u>
Full-time equivalent	<u>104</u>	<u>103</u>	<u>99</u>	<u>101</u>
Public Works				
Regular	102,665	102,027	96,944	94,369
Over-time	1,641	1,996	1,791	1,312
Part-time	4,406	3,627	4,078	5,172
	<u>108,712</u>	<u>107,650</u>	<u>102,813</u>	<u>100,853</u>
Average hours per week	<u>3,020</u>	<u>2,990</u>	<u>3,024</u>	<u>2,966</u>
Full-time equivalent	<u>75</u>	<u>75</u>	<u>76</u>	<u>74</u>
Recreation				
Regular	44,523	38,417	37,761	37,267
Over-time	2,701	2,299	1,596	1,638
Part-time	45,473	38,900	35,758	38,815
	<u>92,697</u>	<u>79,616</u>	<u>75,115</u>	<u>77,720</u>
Average hours per week	<u>2,575</u>	<u>2,212</u>	<u>2,209</u>	<u>2,286</u>
Full-time equivalent	<u>64</u>	<u>55</u>	<u>55</u>	<u>57</u>
Total hours	<u>539,371</u>	<u>528,379</u>	<u>493,506</u>	<u>499,638</u>
Average hours per week	<u>14,983</u>	<u>14,677</u>	<u>14,515</u>	<u>14,695</u>
Full-time equivalent	<u>337</u>	<u>329</u>	<u>325</u>	<u>329</u>