

**GENERAL FUND**  
**ADOPTED 2020 BUDGET**

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**City of Dalton**  
**General Fund**  
**2020 Adopted Budget**

	<u>Actual</u> <u>2018</u>	<u>Adopted</u> <u>2019</u>	<u>Requested</u> <u>2020</u>	<u>% Change</u>
<b>Revenues</b>				
Taxes	\$ 20,234,545	\$ 19,745,850	\$ 20,306,000	2.84%
Licenses and permits	315,558	317,050	346,500	9.29%
Fines and forfeitures	386,456	380,000	410,000	7.89%
Charges for services	1,451,475	1,546,050	1,424,250	-7.88%
Intergovernmental	107,356	89,300	164,200	83.87%
Miscellaneous	<u>1,013,846</u>	<u>670,600</u>	<u>810,050</u>	<u>20.79%</u>
<b>Total Revenues</b>	<u>23,509,236</u>	<u>22,748,850</u>	<u>23,461,000</u>	<u>3.13%</u>
<b>Expenditures</b>				
Elections	1,390	15,500	-	0.00%
Legislative	125,913	137,320	158,160	15.18%
Administration	372,529	452,910	567,025	25.20%
City Clerk	297,643	313,025	335,875	7.30%
Technology	419,863	672,610	422,385	-37.20%
Finance	657,556	707,990	720,685	1.79%
Municipal Court	403,230	451,270	453,340	0.46%
Human Resources	365,910	408,760	450,060	10.10%
General government - buildings	228,092	768,610	248,500	-67.67%
Fire	8,503,908	9,111,480	9,653,335	5.95%
Police	8,169,054	9,247,670	9,361,265	1.23%
Public Works and infrastructure	7,201,887	7,935,635	8,169,600	2.95%
Recreation Department	3,241,956	3,630,295	4,015,840	10.62%
Payments to other agencies	644,984	717,490	577,645	-19.49%
Contingency	<u>-</u>	<u>150,000</u>	<u>150,000</u>	<u>0.00%</u>
<b>Total Expenditures</b>	<u>30,633,915</u>	<u>34,720,565</u>	<u>35,283,715</u>	<u>1.62%</u>
<b>Other Financing Sources (Uses)</b>				
Sources	11,477,449	11,125,000	11,647,000	4.69%
Uses	<u>(1,887,111)</u>	<u>(650,000)</u>	<u>(1,621,050)</u>	<u>149.39%</u>
<b>Total Other Financing Sources (Uses)</b>	<u>9,590,338</u>	<u>10,475,000</u>	<u>10,025,950</u>	<u>-4.29%</u>
<b>Net Increase (Decrease) Fund Balance</b>	<u>\$ 2,465,659</u>	<u>\$ (1,496,715)</u>	<u>\$ (1,796,765)</u>	
<b>Utilization of Fund Balance</b>		<u>\$ 1,496,715</u>	<u>\$ 1,796,765</u>	

**DEBT SERVICE FUND**  
**CAPITAL PROJECTS FUND**  
**2020 ADOPTED BUDGETS**

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**City of Dalton**  
**Debt Service Fund and Capital Projects Fund**  
**2020 Adopted Budgets**

	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Capital Projects Bonded Fund</u>	<u>Capital Acquisition Fund</u>
		2007 T-SPLOST	2020 Bond	
<b>Revenues</b>				
Intergovernmental - federal and state	\$ 83,245	\$ -	\$ -	\$ -
Intergovernmental - SPLOST collections	-	352,630	-	-
Interest income	465	-	225,000	49,000
<b>Total Revenues</b>	<u>83,710</u>	<u>352,630</u>	<u>225,000</u>	<u>49,000</u>
<b>Expenditures</b>				
General government and administrative	4,500	-	-	-
Capital expenditures	-	352,630	7,500,000	1,336,250
Cost of issuance	-	-	323,000	-
Debt service - principle & interest	1,197,210	-	-	-
<b>Total Expenditures</b>	<u>1,201,710</u>	<u>352,630</u>	<u>7,823,000</u>	<u>1,336,250</u>
<b>(Deficiency) of Revenues (Under Expenditures)</b>	<u>(1,118,000)</u>	<u>-</u>	<u>(7,598,000)</u>	<u>(1,287,250)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in (out)	1,118,000	-	-	250,000
Debt issuance	-	-	15,000,000	-
<b>Total Other Financing Sources (Uses)</b>	<u>1,118,000</u>	<u>-</u>	<u>15,000,000</u>	<u>250,000</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,402,000</u>	<u>\$ (1,037,250)</u>

*Please note the 2015 SPLOST Funds are multi-year budgets and not adopted annually  
Initial transfer of \$3m into the capital acquisition fund occurred in 2019 to establish fund*

**SPECIAL REVENUE FUNDS  
2020 ADOPTED BUDGETS**

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**City of Dalton  
Special Revenue Funds  
2020 Adopted Budgets**

	<u>Hotel Motel Tax</u>	<u>Confiscated Assets</u>	<u>Tax Allocation District #1</u>	<u>Tax Allocation District #3</u>	<u>Economic Development</u>	<u>CDBG Grant Fund</u>	<u>Airport Grant Fund</u>
<b>Revenues</b>							
Hotel motel taxes	\$ 1,525,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Forfeitures and seizures	-	-	-	-	-	-	-
Property taxes	-	-	5,000	-	-	-	-
PILOT payments	-	-	-	-	91,000	-	-
Intergovernmental - federal and state	-	120,000	-	-	-	410,000	1,000,000
Investment earnings	-	1,000	-	-	-	-	-
<b>Total Revenues</b>	<u>1,525,000</u>	<u>121,000</u>	<u>5,000</u>	<u>-</u>	<u>91,000</u>	<u>410,000</u>	<u>1,000,000</u>
<b>Expenditures</b>							
General government	-	-	-	-	-	82,000	-
Housing and development	-	-	5,000	5,000	91,000	298,000	1,050,000
Public safety	-	58,750	-	-	-	-	-
Health and welfare	-	-	-	-	-	30,000	-
Culture, recreation and tourism	1,025,000	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>1,025,000</u>	<u>58,750</u>	<u>5,000</u>	<u>5,000</u>	<u>91,000</u>	<u>410,000</u>	<u>1,050,000</u>
<b>(Deficiency) of Revenues (Under Expenditures)</b>	<u>500,000</u>	<u>62,250</u>	<u>-</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>	<u>(50,000)</u>
<b>Other Financing Sources (Uses)</b>							
Transfers in (out)	(500,000)	-	-	5,000	-	-	50,000
<b>Total Other Financing Sources (Uses)</b>	<u>(500,000)</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ 62,250</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>