

**2025 ADOPTED BUDGET
GENERAL FUND**

City of Dalton
General Fund 2025 Adopted Budget

With Comparative Amounts - 2023 Actual and 2024 Adopted

| | <u>Actual</u> <u>2023 (1)</u> | <u>Adopted</u> <u>2024 (1)</u> | <u>Adopted</u> <u>2025</u> | <u>% Change</u> <u>2025 to 2024</u> |
|---|----------------------------------|-----------------------------------|-------------------------------|--|
| REVENUES | | | | |
| Taxes | \$ 24,388,590 | \$ 24,015,000 | \$ 24,967,000 | 3.96% |
| Licenses and permits | 428,410 | 420,000 | 438,000 | 4.29% |
| Intergovernmental | 696,483 | 774,000 | 783,000 | 1.16% |
| Charges for services | 1,843,447 | 1,665,000 | 1,798,000 | 7.99% |
| Fines and forfeitures | 498,105 | 476,000 | 478,000 | 0.42% |
| Investment income | 1,180,880 | 850,000 | 1,300,000 | 52.94% |
| Miscellaneous | 799,899 | 668,000 | 333,000 | -50.15% |
| Total Revenues | <u>29,835,814</u> | <u>28,868,000</u> | <u>30,097,000</u> | <u>4.26%</u> |
| OTHER FINANCING SOURCES | | | | |
| Proceeds from Sale of Capital Assets | 10,475 | 5,000 | 40,000 | 700.00% |
| Transfers In | 19,887,239 | 16,656,000 | 16,188,000 | -2.81% |
| Total Other Financing Sources (Uses) | <u>19,897,714</u> | <u>16,661,000</u> | <u>16,228,000</u> | <u>-2.60%</u> |
| Total Revenues and Other Financing Sources | <u>\$ 49,733,528</u> | <u>\$ 45,529,000</u> | <u>\$ 46,325,000</u> | <u>1.75%</u> |
| EXPENDITURES | | | | |
| General Government | | | | |
| Elections | \$ 8,456 | \$ - | \$ 4,000 | 0.00% |
| Legislative | 125,680 | 145,000 | 163,000 | 12.41% |
| Administrative | 598,603 | 866,000 | 935,000 | 7.97% |
| City Clerk | 389,120 | 444,000 | 462,000 | 4.05% |
| Finance | 796,145 | 853,000 | 900,000 | 5.51% |
| Information Technology | 607,296 | 742,000 | 976,000 | 31.54% |
| Human Resources | 440,638 | 566,000 | 610,000 | 7.77% |
| Building & Grounds | 385,267 | 423,000 | 453,000 | 7.09% |
| Judicial | | | | |
| Municipal Court | 588,697 | 645,000 | 678,000 | 5.12% |
| Public Safety | | | | |
| Police | 9,486,934 | 10,651,000 | 12,565,000 | 17.97% |
| Fire | 9,997,235 | 11,384,000 | 11,605,000 | 1.94% |
| Public Works & Infrastructure | | | | |
| Public Works | 7,833,594 | 8,951,000 | 8,968,000 | 0.19% |
| Infrastructure | 50,252 | 15,000 | 8,000 | -46.67% |

| | <u>Actual</u> <u>2023 (1)</u> | <u>Adopted</u> <u>2024 (1)</u> | <u>Adopted</u> <u>2025</u> | <u>% Change</u> <u>2025 to 2024</u> |
|---|----------------------------------|-----------------------------------|-------------------------------|--|
| Recreation & Culture | | | | |
| Recreation | 3,755,732 | 4,197,000 | 4,683,000 | 11.58% |
| Payments to Other Agencies | 355,040 | 363,000 | 292,000 | -19.56% |
| Health & Welfare | | | | |
| Payments to Other Agencies | 13,534 | 26,000 | 26,000 | 0.00% |
| Housing & Development | | | | |
| Code Compliance | 173,450 | 308,000 | 290,000 | -5.84% |
| Payments to Other Agencies | 407,500 | 427,000 | 352,000 | -17.56% |
| Non-Departmental | <u>245,314</u> | <u>324,000</u> | <u>522,000</u> | <u>61.11%</u> |
| Total Expenditures | <u>36,258,487</u> | <u>41,330,000</u> | <u>44,492,000</u> | <u>7.65%</u> |
| | | | | |
| OTHER FINANCING USES | | | | |
| Transfers Out | <u>7,225,653</u> | <u>4,199,000</u> | <u>1,833,000</u> | <u>-56.35%</u> |
| Total Other Financing Sources (Uses) | <u>7,225,653</u> | <u>4,199,000</u> | <u>1,833,000</u> | <u>-56.35%</u> |
| | | | | |
| Total Revenues and Other Financing Sources | <u>\$ 43,484,140</u> | <u>\$ 45,529,000</u> | <u>\$ 46,325,000</u> | <u>1.75%</u> |
| | | | | |
| Net Increase (Decrease) Fund Balance | <u>\$ 6,249,388</u> | <u>\$ -</u> | <u>\$ -</u> | |

(1) Non-departmental items have been adjusted for comparison purposes

**2025 BUDGET
SUPPLEMENTAL SCHEDULES**

City of Dalton
General Fund 2025 Budget
By Classification

| | <u>Adopted 2025</u> | <u>% of Total</u> | | <u>Adopted 2025</u> | <u>% of Total</u> |
|--|-------------------------|-------------------|--|-------------------------|-------------------|
| Revenues: | | | Expenditures: | | |
| Property taxes | \$ 8,539,000 | 18.43% | Personal services & benefits | \$ 34,207,000 | 73.84% |
| Other taxes | 16,428,000 | 35.46% | Purchased & contracted services | 5,257,000 | 11.35% |
| Licenses and permits | 438,000 | 0.95% | Supplies & operating charges | 4,206,000 | 9.08% |
| Charges for services | 1,798,000 | 3.88% | Capital outlay | 36,000 | 0.08% |
| Fines and forfeitures | 478,000 | 1.03% | Payments to others | 686,000 | 1.48% |
| Investment income | 1,300,000 | 2.81% | Contingency | <u>100,000</u> | <u>0.22%</u> |
| Intergovernmental | 783,000 | 1.69% | Total Expenditures | <u>44,492,000</u> | <u>96.04%</u> |
| Miscellaneous | <u>333,000</u> | <u>0.72%</u> | | | |
| Total Revenues | <u>30,097,000</u> | <u>64.97%</u> | | | |
| Other Sources: | | | Total Other Uses | | |
| Transfers in: | | | Transfers out: | | |
| Utility transfer | 15,365,000 | 33.17% | SPLOST Fund 2020 (paving) | 645,000 | 1.39% |
| Hotel-Motel tax fund | 823,000 | 1.78% | Debt Service Fund | <u>1,188,000</u> | <u>2.56%</u> |
| Sale of fixed assets | <u>40,000</u> | <u>0.09%</u> | Total Other Uses | <u>1,833,000</u> | <u>3.96%</u> |
| Total Other Sources | <u>16,228,000</u> | <u>35.03%</u> | | | |
| Total Revenue & Other Sources | <u>\$ 46,325,000</u> | <u>100.00%</u> | Total Expenditures & Other Uses | <u>\$ 46,325,000</u> | <u>100.00%</u> |

City of Dalton
General Fund 2025 Budget - Expenditures & Other Financing Uses
As a Percentage of Total - By Legal Level of Control

| | Adopted <u>2025</u> | <u>% of Total</u> |
|---|--------------------------------|--------------------------|
| EXPENDITURES | | |
| General Government | | |
| Elections | \$ 4,000 | 0.01% |
| Legislative | 163,000 | 0.35% |
| Administrative | 935,000 | 2.02% |
| City Clerk | 462,000 | 1.00% |
| Finance | 900,000 | 1.94% |
| Information Technology | 976,000 | 2.11% |
| Human Resources | 610,000 | 1.32% |
| Building & Grounds | 453,000 | 0.98% |
| Judicial | | |
| Municipal Court | 678,000 | 1.46% |
| Public Safety | | |
| Police | 12,565,000 | 27.12% |
| Fire | 11,605,000 | 25.05% |
| Public Works & Infrastructure | | |
| Public Works | 8,968,000 | 19.36% |
| Infrastructure | 8,000 | 0.02% |
| Recreation & Culture | | |
| Recreation | 4,683,000 | 10.11% |
| Payments to Other Agencies | 292,000 | 0.63% |
| Health & Welfare | | |
| Payments to Other Agencies | 26,000 | 0.06% |
| Housing & Development | | |
| Code Compliance | 290,000 | 0.63% |
| Payments to Other Agencies | 352,000 | 0.76% |
| Non-departmental | <u>522,000</u> | <u>1.13%</u> |
| Total Expenditures | <u>44,492,000</u> | <u>96.04%</u> |
| OTHER FINANCING USES | | |
| Total Other Financing Uses | | |
| SPLOST Fund 2020 (paving) | 645,000 | 1.39% |
| Debt Service Fund | <u>1,188,000</u> | <u>2.56%</u> |
| Total Other Financing Uses | <u>1,833,000</u> | <u>3.96%</u> |
| Total Revenue & Other Financing Uses | <u>\$ 46,325,000</u> | <u>100.00%</u> |

City of Dalton
General Fund 2025 Budget

Expenditures & Other Financing Sources by Classification

| EXPENDITURES | Adopted 2025 | Classification Type | | | | | | |
|--|----------------------|---------------------------------|-----------------------|---------------------|--------------------|-----------------------|-------------------|----------------------------|
| | | Personal Services & Benefits | Purchased Services | Supplies | Capital | Payments to Others | Contingency | Transfer to Other Funds |
| General Government | | | | | | | | |
| Elections | \$ 4,000 | \$ - | \$ 4,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Legislative | 163,000 | 117,000 | 32,000 | 12,000 | - | 2,000 | - | - |
| Administrative | 935,000 | 756,000 | 146,000 | 19,000 | - | 14,000 | - | - |
| City Clerk | 462,000 | 418,000 | 38,000 | 6,000 | - | - | - | - |
| Finance | 900,000 | 673,000 | 216,000 | 11,000 | - | - | - | - |
| Information Technology | 976,000 | 483,000 | 403,000 | 90,000 | - | - | - | - |
| Human Resources | 610,000 | 496,000 | 108,000 | 6,000 | - | - | - | - |
| Building & Grounds | 453,000 | 72,000 | 247,000 | 134,000 | - | - | - | - |
| Judicial | | | | | | | | |
| Municipal Court | 678,000 | 438,000 | 220,000 | 20,000 | - | - | - | - |
| Public Safety | | | | | | | | |
| Police | 12,565,000 | 10,870,000 | 1,178,000 | 517,000 | - | - | - | - |
| Fire | 11,605,000 | 10,655,000 | 469,000 | 477,000 | 4,000 | - | - | - |
| Public Works & Infrastructure | | | | | | | | |
| Public Works | 8,968,000 | 5,829,000 | 1,092,000 | 2,030,000 | 17,000 | - | - | - |
| Infrastructure | 8,000 | - | 8,000 | - | - | - | - | - |
| Recreation & Culture | | | | | | | | |
| Recreation | 4,683,000 | 3,167,000 | 641,000 | 860,000 | 15,000 | - | - | - |
| Payments to Other Agencies | 292,000 | - | - | - | - | 292,000 | - | - |
| Health & Welfare | | | | | | | | |
| Payments to Other Agencies | 26,000 | - | - | - | - | 26,000 | - | - |
| Housing & Development | | | | | | | | |
| Code Compliance | 290,000 | 233,000 | 33,000 | 24,000 | - | - | - | - |
| Payments to Other Agencies | 352,000 | - | - | - | - | 352,000 | - | - |
| Non-departmental | 522,000 | - | 422,000 | - | - | - | 100,000 | - |
| Total Expenditures | <u>44,492,000</u> | <u>34,207,000</u> | <u>5,257,000</u> | <u>4,206,000</u> | <u>36,000</u> | <u>686,000</u> | <u>100,000</u> | <u>-</u> |
| OTHER FINANCING USES | | | | | | | | |
| SPLOST 2020 (paving) | 645,000 | - | - | - | - | - | - | 645,000 |
| Debt Service Fund | 1,188,000 | - | - | - | - | - | - | 1,188,000 |
| Total Other Financing Uses | <u>1,833,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,833,000</u> |
| Total Expenditures & Other Financing Uses | <u>\$ 46,325,000</u> | <u>\$ 34,207,000</u> | <u>\$ 5,257,000</u> | <u>\$ 4,206,000</u> | <u>\$ 36,000</u> | <u>\$ 686,000</u> | <u>\$ 100,000</u> | <u>\$ 1,833,000</u> |
| | | <u>74%</u> | <u>11%</u> | <u>9%</u> | <u>0%</u> | <u>1%</u> | <u>0%</u> | <u>4%</u> |
| 2024 Adopted by Classification | <u>\$ 45,529,000</u> | <u>\$ 31,554,000</u> | <u>\$ 4,674,000</u> | <u>\$ 4,136,000</u> | <u>\$ 98,000</u> | <u>\$ 818,000</u> | <u>\$ 50,000</u> | <u>\$ 4,199,000</u> |
| Increase (Decrease) | <u>\$ 796,000</u> | <u>\$ 2,653,000</u> | <u>\$ 583,000</u> | <u>\$ 70,000</u> | <u>\$ (62,000)</u> | <u>\$ (132,000)</u> | <u>\$ 50,000</u> | <u>\$ (2,366,000)</u> |
| % Increase (Decrease) | <u>2%</u> | <u>8%</u> | <u>11%</u> | <u>2%</u> | <u>-172%</u> | <u>-19%</u> | <u>50%</u> | <u>-129%</u> |

Other Agency Allocations

| | 2025 | 2024 |
|--|------------------------------|------------------------------|
| | <u>Adopted Budget</u> | <u>Adopted Budget</u> |
| General Fund: | | |
| Downtown Development Authority | \$ 60,000 | \$ 135,000 |
| Creative Arts Guild | - | 56,000 |
| Dalton-Whitfield Joint Development Authority | 157,500 | 157,500 |
| Dalton-Whitfield Community Development Corp. | 80,000 | 80,000 |
| Georgia Department of Veterans Affairs | 1,000 | 1,000 |
| Dalton-Whitfield County Library | | |
| Cash | 273,000 | 264,000 |
| In-kind | 5,300 | 6,000 |
| Whitfield Murray Historical Society | | |
| Cash | - | 22,600 |
| In-kind | 3,000 | 2,400 |
| Huff House - In-kind | 2,700 | 1,900 |
| Crown Mill - In-kind | 3,900 | 2,400 |
| The Greenhouse | 25,000 | 25,000 |
| Emery Center | 3,600 | 7,200 |
| THRIVE Partnership | 20,000 | 20,000 |
| Junior Achievement (limited commitment) | 10,000 | 10,000 |
| Believe Greater Dalton (limited commitment) | 25,000 | 25,000 |
| | <u>\$ 670,000</u> | <u>\$ 816,000</u> |
| Hotel-Motel Tax Fund: | | |
| Northwest Georgia Trade & Convention Center | | |
| Operations | \$ 283,670 | \$ 238,775 |
| Capital | 358,675 | 358,675 |
| Dalton Area Convention & Visitors Bureau | | |
| Operations | 205,000 | 205,000 |
| Designated Marketing Organization | 264,000 | 250,000 |
| | <u>\$ 1,111,345</u> | <u>\$ 1,052,450</u> |
| Total Agency Allocations | <u>\$ 1,781,345</u> | <u>\$ 1,868,450</u> |

**2025 ADOPTED BUDGET
DEBT SERVICE & CAPITAL PROJECTS**

City of Dalton
Debt Service Fund & Capital Projects Funds
2025 Adopted Budgets

| | Capital Projects Fund | | |
|--|------------------------------|-------------------------------------|---------------------------------|
| | Debt Service Fund | Amendment to 2020 SPLOST | Capital Improvements |
| Revenues | | | |
| Interest income | \$ 1,000 | \$ - | \$ 18,000 |
| Total Revenues | 1,000 | - | 18,000 |
| Expenditures | | | |
| General government and administrative | 1,325 | - | - |
| Public works | - | 645,000 | - |
| Infrastructure | | | 68,000 |
| Debt service - principle & interest | 1,187,675 | - | - |
| Total Expenditures | 1,189,000 | 645,000 | 68,000 |
| (Deficiency) of Revenues (Under Expenditures) | (1,188,000) | (645,000) | (50,000) |
| Other Financing Sources (Uses) | | | |
| Transfers in (out) | 1,188,000 | 645,000 | - |
| Proceeds from sale of capital assets | - | - | 50,000 |
| Total Other Financing Sources (Uses) | 1,188,000 | 645,000 | 50,000 |
| Net Change in Fund Balance | \$ - | \$ - | \$ - |

Please note the 2015 SPLOST Fund, 2020 SPLOST Fund, 2024 SPLOST Fund, and the 2021 Bonded Capital Projects Funds are multi-year budgets and not adopted annually. Any changes to these funds are achieved by Budget Amendments approved by Mayor & Council.

**2025 ADOPTED BUDGETS
SPECIAL REVENUE FUNDS**

**City of Dalton
Special Revenue Funds
2025 Adopted Budgets**

| | <u>Hotel Motel Tax</u> | <u>Confiscated Assets</u> | <u>Economic Development</u> | <u>CDBG Grant Fund</u> | <u>OPIOID Settlement Fund</u> |
|--|----------------------------|-------------------------------|---------------------------------|----------------------------|---------------------------------------|
| Revenues | | | | | |
| Hotel motel taxes | \$ 1,980,000 | \$ - | \$ - | \$ - | \$ - |
| Forfeitures and seizures | - | 50,000 | - | - | - |
| Settlements (OPIOID) | - | - | - | - | 50,000 |
| PILOT payments | - | - | 53,000 | - | - |
| Intergovernmental - federal and state | - | - | - | 380,000 | - |
| Investment earnings | - | 1,000 | - | - | - |
| Total Revenues | <u>1,980,000</u> | <u>51,000</u> | <u>53,000</u> | <u>380,000</u> | <u>50,000</u> |
| Expenditures | | | | | |
| General government | - | - | - | 76,000 | - |
| Housing and development | - | - | 53,000 | 254,000 | - |
| Public safety | - | 92,000 | - | - | 50,000 |
| Public works and infrastructure | - | - | - | - | - |
| Health and welfare | - | - | - | 50,000 | - |
| Culture, recreation and tourism | 1,157,000 | - | - | - | - |
| Total Expenditures | <u>1,157,000</u> | <u>92,000</u> | <u>53,000</u> | <u>380,000</u> | <u>50,000</u> |
| (Deficiency) of Revenues (Under Expenditures) | <u>823,000</u> | <u>(41,000)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Other Financing Sources (Uses) | | | | | |
| Transfers in (out) | (823,000) | - | - | - | - |
| Proceeds from sale of capital assets | - | 15,000 | - | - | - |
| Total Other Financing Sources (Uses) | <u>(823,000)</u> | <u>15,000</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>\$ -</u> | <u>\$ (26,000)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Utilization of Fund Balance | | <u>\$ 26,000</u> | | | |

Please note the Airport Grant Fund and State Fiscal Recovery (ARP) Grant Fund are multi-year budgets and not adopted annually, but at the point the grant is executed by the City. Any change to these funds is achieved by Budget Amendments approved by Mayor & Council.