

# CITY OF DALTON



## REVENUE MANUAL

General Fund

Mayor ..... Annalee Sams

City Administrator .....Andrew Parker

Chief Financial Officer ..... Cindy Jackson, CPA

City Council

Dennis Mock, Councilmember Ward One

Nicky Lama, Councilmember Ward Two

Tyree Goodlett, Councilmember Ward Three

Steve Farrow, Councilmember Ward Four

## INTRODUCTION

The City of Dalton Revenue Manual provides a comprehensive reference source for all revenue collected by the City for the General Fund. It provides documentation of recurring revenue sources and is arranged by revenue account number. Specifically, this document shows ‘how’ and ‘where’ the City acquires the funds to pay for the numerous services it provides.

A typical entry for a revenue source includes, but not limited to, the following: the revenue account number; the revenue charge code; when applicable, the authority supporting the collection of the revenue identified; a description of the revenue source; the department or division that is the revenue collector; and collection history of the revenue source.

The City’s revenues are derived from both citizens and businesses within the corporate limits of the City of Dalton. The City’s primary operating fund is the General Fund. The General Fund is considered a governmental fund under the Governmental Accounting Standards Board (GASB) and the revenues and sources of income are derived from the following major categories: Taxes, Licenses and Permits, Charges for Services, Fines and Forfeitures, Miscellaneous Revenues and Other Financing Sources.

This document will be updated periodically in an effort to include new and current revenue sources and additional potential revenue sources. Additional information and forms can be located at the city’s website, [www.daltonga.gov](http://www.daltonga.gov).

# TABLE OF CONTENTS

## SECTION 1: TAXES

• Real Property Tax – Current & Prior	8
• Personal Property Tax	10
• Motor Vehicle Ad Valorem Tax	12
• Motor Vehicle Title Ad Valorem Tax	14
• Motor Vehicle Alternative Ad Valorem Tax	16
• Mobile Home Tax	18
• Intangible Tax	20
• Railroad Equipment Tax	22
• Real Estate Transfer Tax	24
• Electric Franchise Tax	26
• Cable Television Franchise Tax	28
• Telephone Franchise Tax	30
• General Sales & Use Tax	32
• Alcoholic Beverage Excise Tax – Beer	34
• Alcoholic Beverage Excise Tax – Liquor	36
• Alcoholic Beverage Excise Tax – Wine	38
• Alcoholic Beverage Excise Tax – Mixed Drinks	40
• Occupation Tax	42
• Insurance Premium Tax	44
• Financial Institution Tax	46
• Penalties & Interest – Property Tax	48
• Penalties & Interest – Occupation Tax	50

## SECTION 2: LICENSES & PERMITS

• Alcohol Beverage License	54
• Insurance Business License	56
• Food Truck License Fee	58
• Fireworks License Fee	60
• Donation Bin Application Fee	62
• Special Event Permit – Alcohol	64
• Motor Vehicle Operators License	66
• Penalties, Fines & Interest-Alcohol Beverage License	68

## SECTION 3: INTERGOVERNMENTAL REVENUES

• Federal Government Grants	72
• State Government Grants & Contracts	74
• Payment in Lieu of Taxes	76

## **SECTION 4: CHARGES FOR SERVICES**

• Defensive Driving School Fees	80
• Special Events Permit – Park	82
• Municipal Court Fees	84
• Interdepartmental Billing	86
• Qualifying Fee	88
• Advertising Fee	90
• Copies & Criminal History	92
• False Alarm Fees	94
• Fire Marshal Review	96
• Reimbursement School Resources Officers	98
• Public Works Miscellaneous Charges	100
• Refuse Collection Charges	102
• Sale of Recycled Materials	104
• Admissions	106
• Program Fees-Adult	108
• Program Fees –Youth	110
• Instructional Fees	112
• Concessions	114
• Cemetery Fees	116
• Vendor Commissions	118

## **SECTION 5: FINES & FORFEITURES**

• Fines & Forfeitures	122
• Speeding Violation Fees	124

## **SECTION 6: INVESTMENT REVENUE**

• Interest Revenue	128
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## **SECTION 7: MISCELLANEOUS REVENUE**

• Donations	132
• Rental Income	134
• Reimbursement – Damaged Property	136
• Miscellaneous Revenue - Police	138
• Miscellaneous Revenue	140

## **SECTION 8: OTHER FINANCING SOURCES**

• Interfund Transfers – Utility Fund	144
• Interfund Transfers – Hotel Motel Tax Fund	146
• Proceeds – Sale of Assets	148

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# **SECTION 1:**

## **TAXES**

- Real Property Taxes – Current & Prior
- Personal Property Taxes
- Motor Vehicle Ad Valorem Tax
- Motor Vehicle Title Ad Valorem Tax Fee
- Motor Vehicle Alternative Ad Valorem Tax Fee
- Personal Property – Mobile Home
- Personal Property – Intangible
- Personal Property – Railroad Equipment
- Real Estate Transfer Tax
- Electric Franchise Tax
- Telephone Franchise Tax
- Cable Television Franchise Tax
- General Sales Tax & Use Tax
- Alcoholic Beverage Excise Tax – Beer
- Alcoholic Beverage Excise Tax – Liquor
- Alcoholic Beverage Excise Tax – Wine
- Alcoholic Beverage Excise Tax – Mixed Drinks
- Occupation Tax
- Insurance Premium Tax
- Financial Institution Tax
- Penalties & Interest – Property Tax
- Penalties & Interest – Occupation Tax

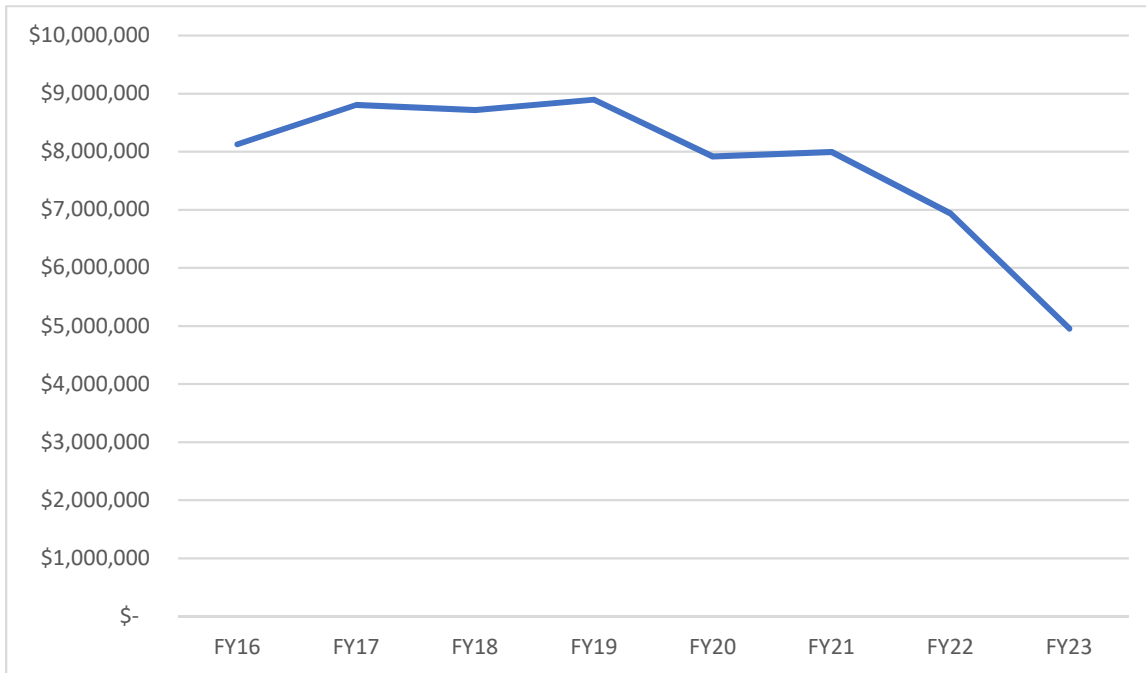
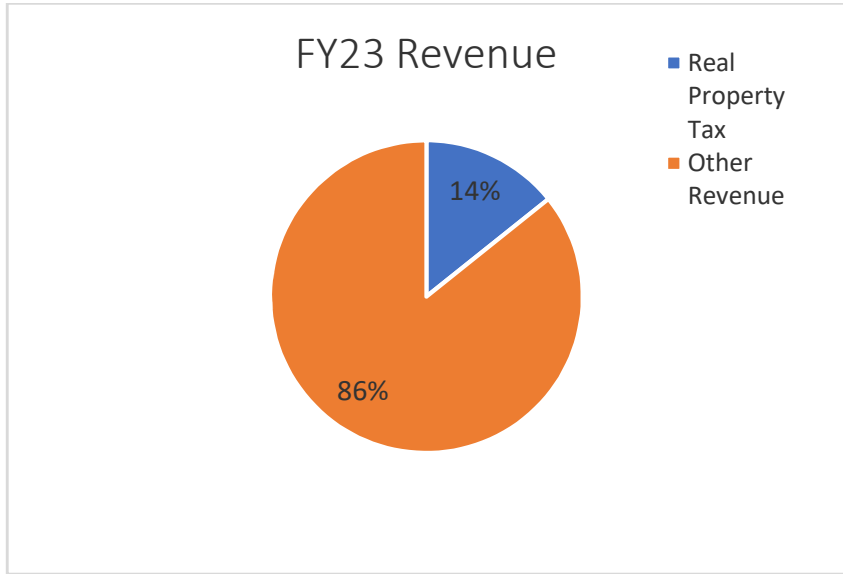
REVENUE TITLE:	<b>Real Property Taxes Current &amp; Prior Years</b>
GL ACCOUNT NUMBER(S):	Current: 100001-311200-FY23 Prior: 100001-311200-FY16 to 100001-311200 FY22
REVENUE CHARGE CODE(S):	2023: 311200-FY23 2022: 311200-FY22 2021: 311200-FY21 2020: 311200-FY20 2019: 311200-FY19 2018: 311200-FY18 2017: 311200-FY17 2016: 311200-FY16
LEGAL AUTHORIZATION FOR COLLECTION:	O. C. G. A. § 48-5-3
COLLECTION METHOD:	Collected by Whitfield County Tax Commissioner's office and forwarded weekly to City of Dalton - City Hall by electronic funds transfer.
COLLECTION FREQUENCY:	Annually – Bills mailed by October 20 <sup>th</sup> and due on December 20 <sup>th</sup>
FEE SCHEDULE OR FORMULA (IF ANY):	[100% Fair Market Value/1,000] x millage rate = tax due
SOURCES OF REVENUE:	Property Owners
COLLECTION AGENT:	Whitfield County Tax Commissioner
DESCRIPTION:	Currently for FY2023, the City of Dalton levied a tax of 1.936 mills.  Millage Rates: 2022      2.207 2021      2.208 2020      2.237 2019      2.482 2018      2.505 2017      2.506 2016      2.506



## Real Property Tax Current & Prior Years

FY16	\$8,128,407
FY17	\$8,802,008
FY18	\$8,716,523
FY19	\$8,895,261
FY20	\$7,918,388
FY21	\$7,996,818
FY22	\$6,938,611
FY23	\$4,952,831

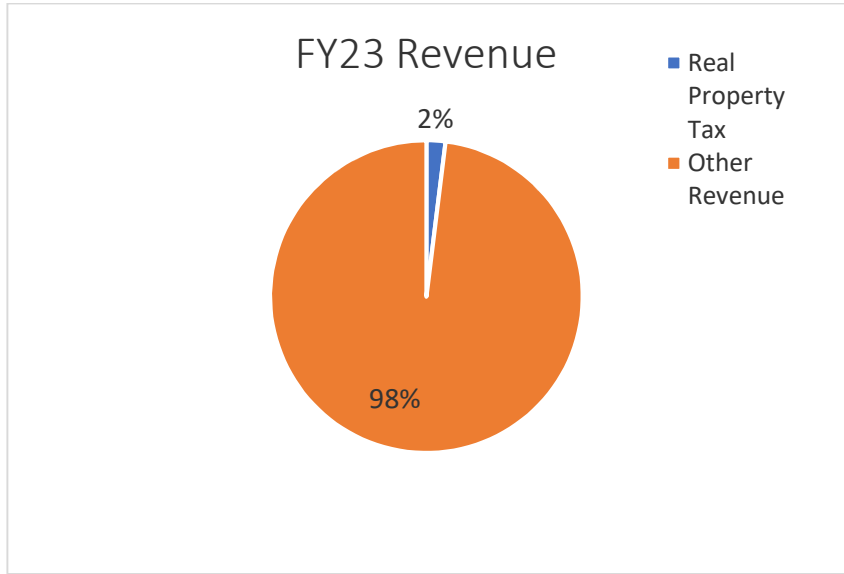
FY23 Total Revenue	\$49,763,124
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REVENUE TITLE:	<b>Personal Property Taxes Current Year</b>
GL ACCOUNT NUMBER(S):	Current: 100001-311300-FY23 Prior: was included in Real Property
REVENUE CHARGE CODE(S):	2023: 311300-FY23
LEGAL AUTHORIZATION FOR COLLECTION:	O. C. G. A. § 48-5-3
COLLECTION METHOD:	Collected by Whitfield County Tax Commissioner's office and forwarded weekly to City of Dalton - City Hall by electronic funds transfer.
COLLECTION FREQUENCY:	Annually – Bills mailed by October 20 <sup>th</sup> and due on December 20 <sup>th</sup>
FEE SCHEDULE OR FORMULA (IF ANY):	[100% Fair Market Value/1,000] x millage rate = tax due
SOURCES OF REVENUE:	Property Owners
COLLECTION AGENT:	Whitfield County Tax Commissioner
DESCRIPTION:	Currently for FY2023, the City of Dalton levied a tax of 1.936 mills.  Millage Rates: 2022    2.207 2021    2.208 2020    2.237 2019    2.482 2018    2.505 2017    2.506 2016    2.506

## Personal Property Tax Current Year

FY16	\$-
FY17	\$-
FY18	\$-
FY19	\$-
FY20	\$-
FY21	\$-
FY22	\$949,071
FY23	\$3,687,890



FY23 Total Revenue	\$49,763,124
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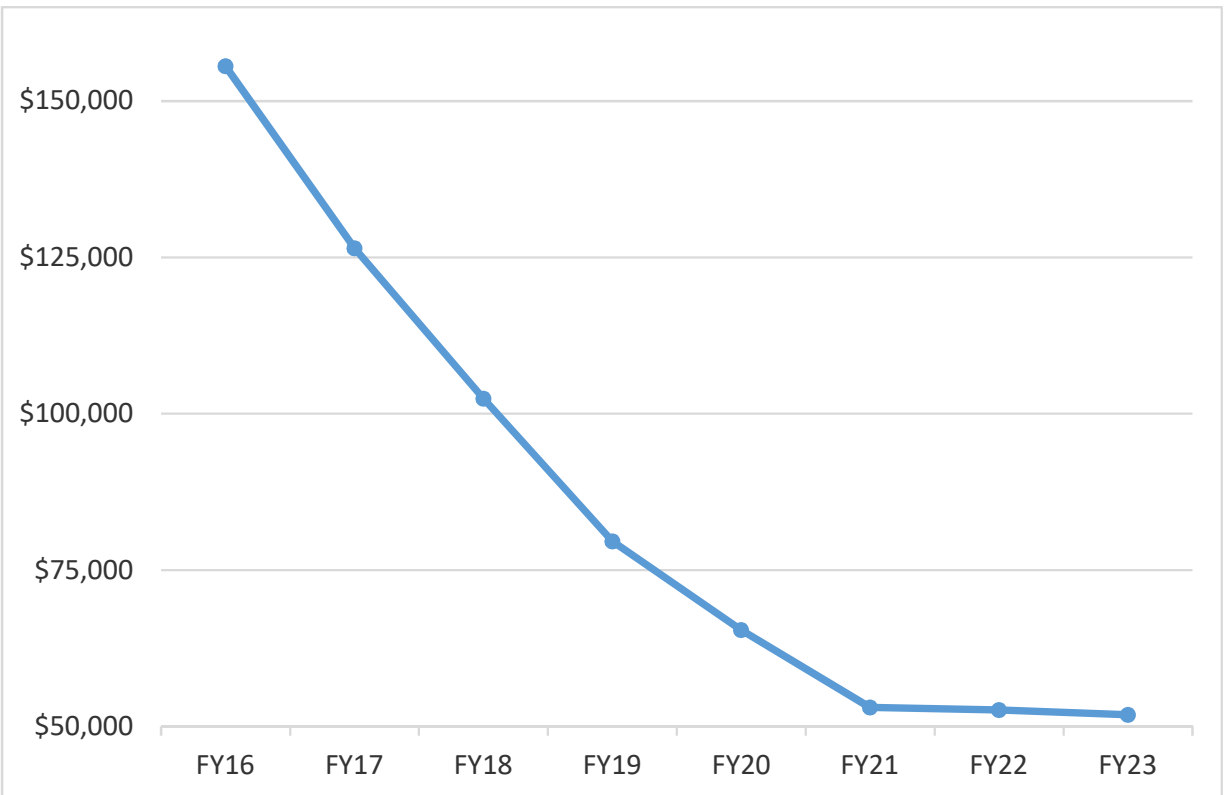
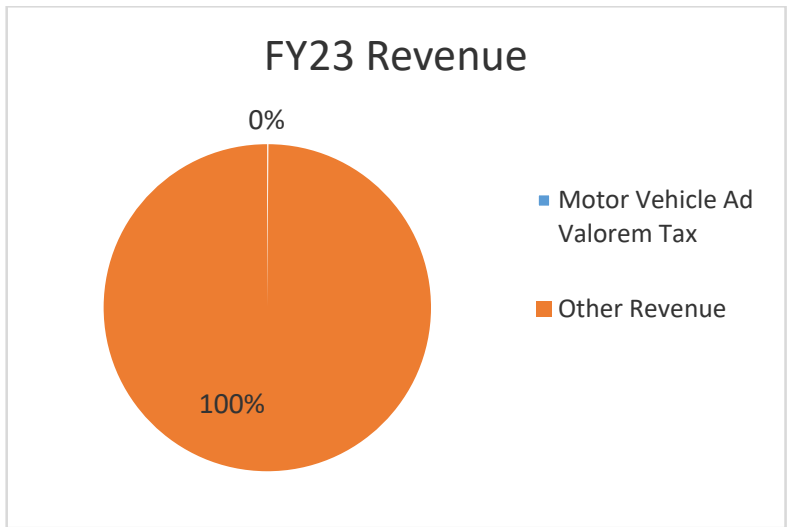


REVENUE TITLE:	<b>Motor Vehicle Ad Valorem Tax</b>
GL ACCOUNT NUMBER(S):	100001-311310
REVENUE CHARGE CODE(S):	311310
LEGAL AUTHORIZATION FOR COLLECTION:	O.C.G.A. § 48-5-471
COLLECTION METHOD:	Collected at Whitfield County Tax Commissioner's office and forwarded weekly to City of Dalton - City Hall by electronic funds transfer.
COLLECTION FREQUENCY:	Received monthly
FEE SCHEDULE OR FORMULA (IF ANY):	[100% Fair Market Value/1,000] x millage rate = tax due
SOURCES OF REVENUE:	Motor Vehicle Owners
COLLECTION AGENT:	Whitfield County Tax Commissioner
DESCRIPTION:	<p>Motor vehicle revenues are received from ad valorem taxes levied on motor vehicle personal property.</p> <p>By law in Georgia, the tax rate applied to real and personal property appearing on the tax digests one year is the same rate applied in the following year against motor vehicle tax. One mill produces \$1.00 tax for every \$1,000 worth of property value. A mill may be expressed as .001 in decimal format.</p> <p>In Whitfield County, vehicle owners must renew their registration each year and pay ad valorem taxes during the thirty (30) day period that end on the owner's birthday. If owned by more than one person, the deadline is based on the birthday of the person whose name appears first on the title to the vehicle.</p> <p>House Bill 386 was passed by the 2012 General Assembly and provided for a new method of taxation (Ad Valorem Title Tax).</p>

## Motor Vehicle Ad Valorem Tax

FY16	\$155,598
FY17	\$126,497
FY18	\$102,421
FY19	\$79,615
FY20	\$65,428
FY21	\$53,036
FY22	\$52,611
FY23	\$51,861

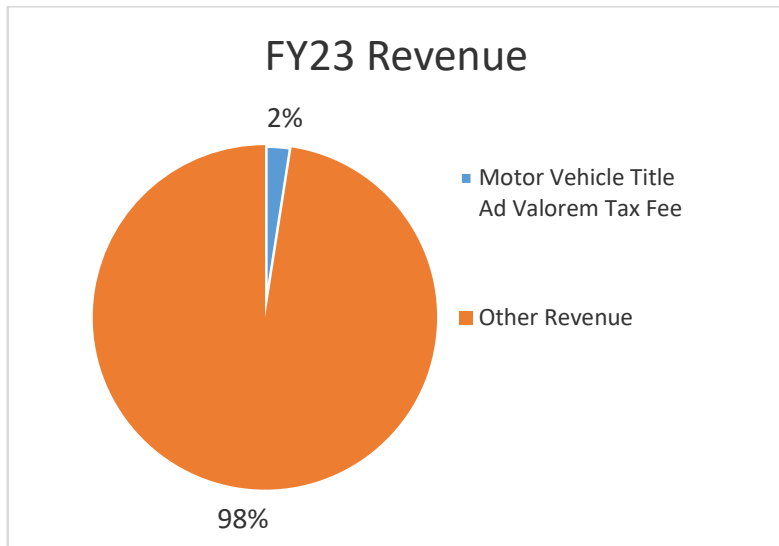
FY23 Total Revenue	\$49,763,124
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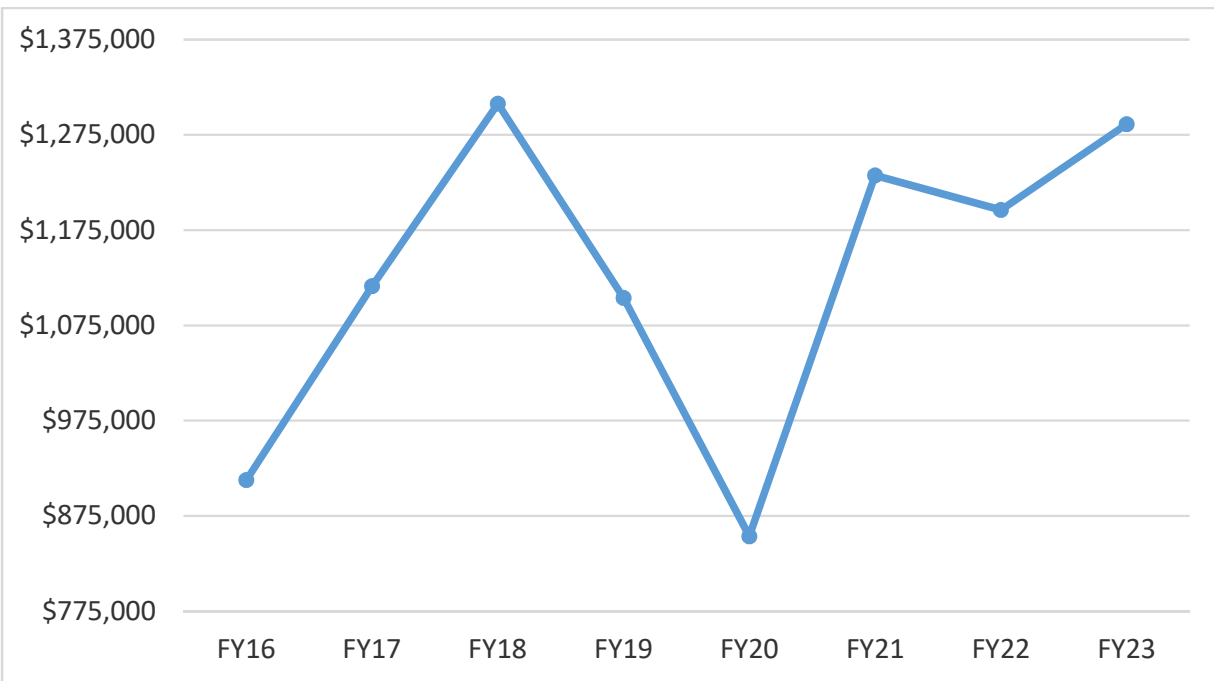
REVENUE TITLE:	<b>Motor Vehicle Title Ad Valorem Tax Fee</b>
GL ACCOUNT NUMBER(S):	100001-311315
REVENUE CHARGE CODE(S):	311315
LEGAL AUTHORIZATION FOR COLLECTION:	O.C.G.A § 48-5C-1
COLLECTION METHOD:	Georgia Department of Revenue remits to the Whitfield County Tax Commissioner who remits monthly to the City of Dalton-City Hall by electronic funds transfer.
COLLECTION FREQUENCY:	Monthly
FEE SCHEDULE OR FORMULA (IF ANY):	The rate is set by the Commissioner of the Department of Revenue and will be published by August 31.
SOURCES OF REVENUE:	Motor Vehicles Owner's fair market value price
COLLECTION AGENT:	Georgia Department of Revenue
DESCRIPTION:	Motor vehicles purchased on or after March 1, 2013 and titled in the State of Georgia are exempt from sales and use tax and annual ad valorem tax, also known as the "birthday tax". These taxes are replaced by a one-time tax that is imposed on the fair market value of the vehicle call the title ad valorem tax fee (TAVT). The fair value is the taxable base of the motor vehicle. The manner which fair market values is determined depends on whether the motor vehicle is new or used.

## Motor Vehicle Title Ad Valorem Tax Fee

FY16	\$912,642
FY17	\$1,077,107
FY18	\$1,273,072
FY19	\$1,064,934
FY20	\$853,595
FY21	\$1,232,403
FY22	\$1,196,350
FY23	\$1,286,063



FY23 Total Revenue	\$49,763,124
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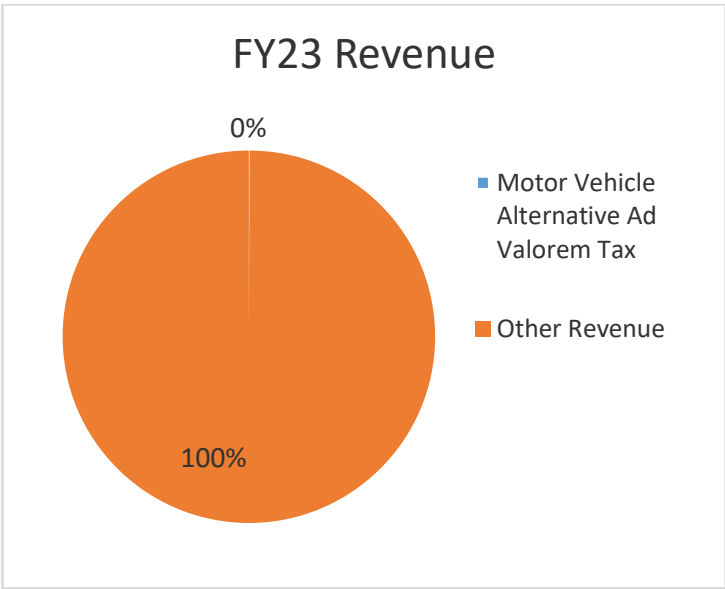


REVENUE TITLE:	<b>Motor Vehicle Alternative Ad Valorem Tax</b>
GL ACCOUNT NUMBER(S):	100001-311316
REVENUE CHARGE CODE(S):	311316
LEGAL AUTHORIZATION FOR COLLECTION:	H.B., 463/S.B., 82
COLLECTION METHOD:	Georgia Department of Revenue remits to the Whitfield County Tax Commissioner who remits annually to the City of Dalton-City Hall by electronic funds transfer.
COLLECTION FREQUENCY:	Annual
FEE SCHEDULE OR FORMULA (IF ANY):	The amount of the alternative ad valorem tax is determined by the value and rate assigned to each weight class.
SOURCES OF REVENUE:	Vehicles operated as commercial motor vehicles
COLLECTION AGENT:	Georgia Department of Revenue
DESCRIPTION:	Vehicles operated as commercial motor vehicles that are currently registered under the International Registration Plan (IRP).

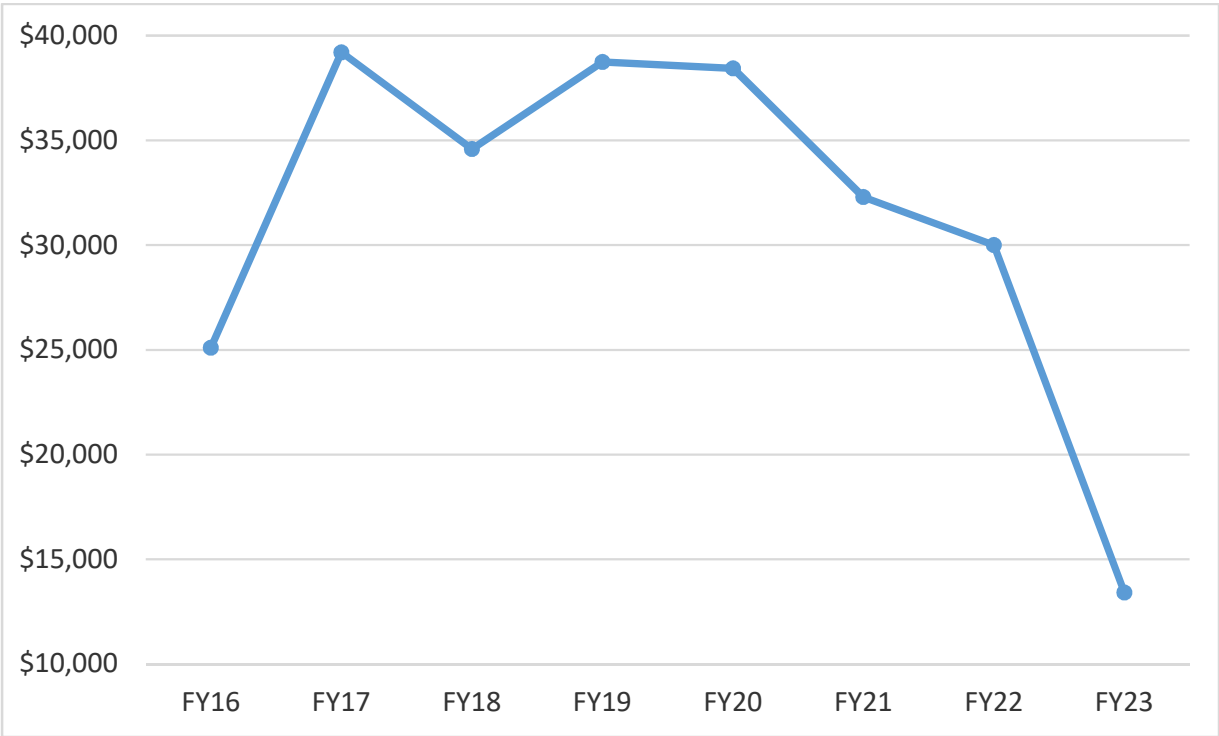


# Motor Vehicle Alternative Ad Valorem Tax

FY16	\$25,105
FY17	\$39,208
FY18	\$34,581
FY19	\$38,744
FY20	\$38,433
FY21	\$32,297
FY22	\$30,007
FY23	\$13,408



FY23 Total Revenue	\$49,763,124
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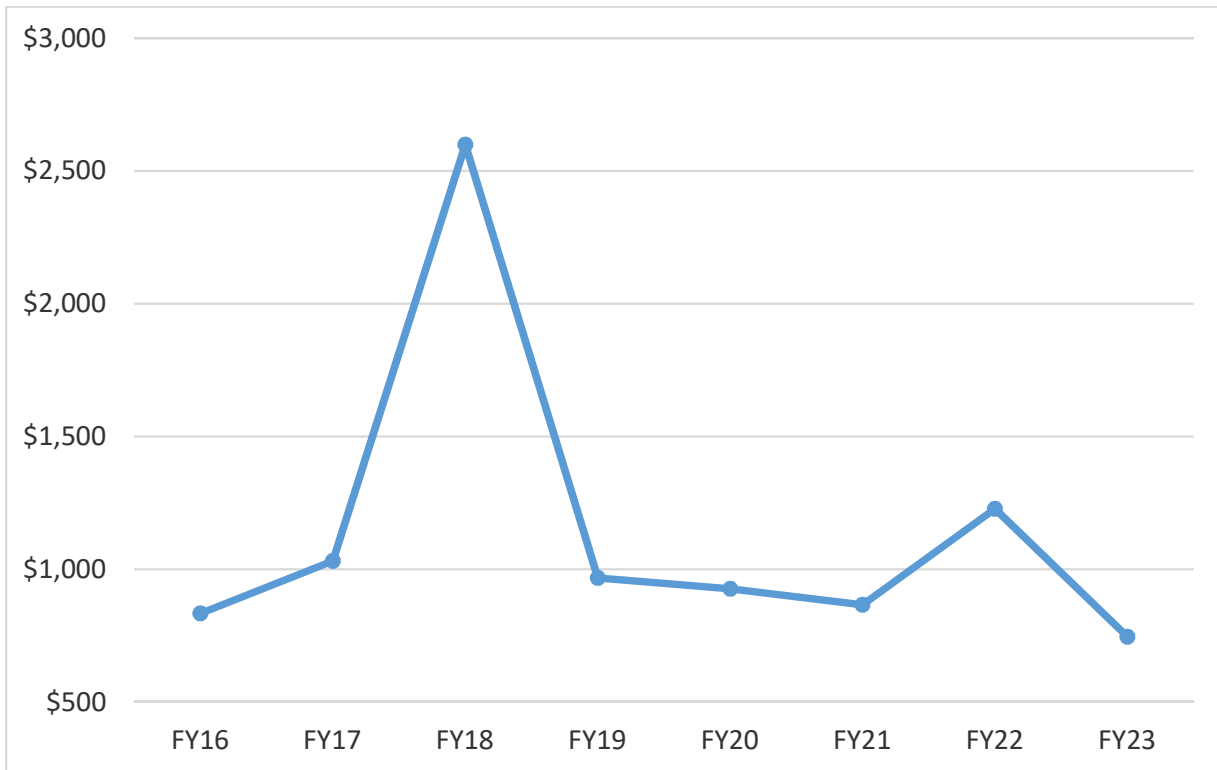
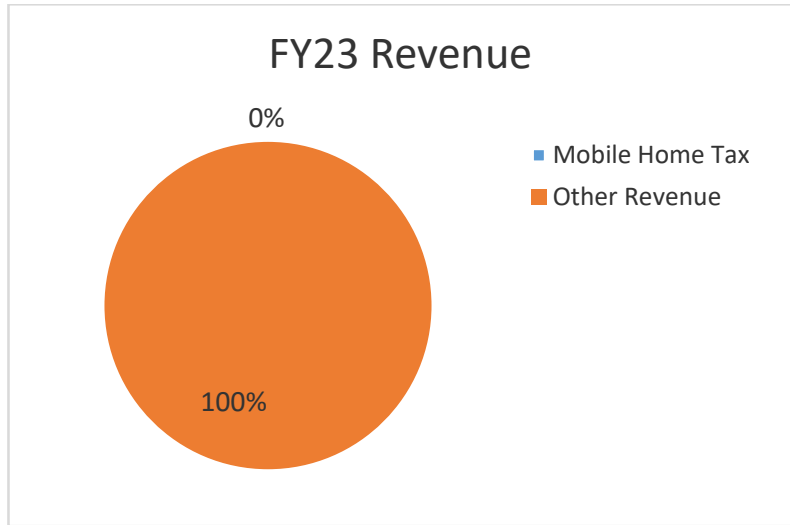


REVENUE TITLE:	<b>Mobile Home Tax</b>
GL ACCOUNT NUMBER(S):	100001-311320
REVENUE CHARGE CODE(S):	311320
LEGAL AUTHORIZATION FOR COLLECTION:	O.C.G.A. § 48-5-490 - § 48-5-495
COLLECTION METHOD:	Collected at Whitfield County Tax Commissioner's Office and forwarded weekly to City of Dalton - City Hall by electronic funds transfer.
COLLECTION FREQUENCY:	Received monthly
FEE SCHEDULE OR FORMULA (IF ANY):	[100% Fair Market Value/1,000] x millage rate = tax due
SOURCES OF REVENUE:	Mobile Home Owners
COLLECTION AGENT:	Whitfield County Tax Commissioner's Office
DESCRIPTION:	<p>Mobile home revenues are received from taxes levied on mobile home personal property.</p> <p>Every mobile home owned in Georgia on January 1 is subject to property taxation. Every year on or before May 1, the owner must obtain a mobile home location permit from the County Tax Commissioner in the county where the owner lives.</p> <p>The decal must be prominently attached and displayed on the mobile home.</p>

# Mobile Home Tax

FY16	\$834
FY17	\$1,031
FY18	\$2,599
FY19	\$968
FY20	\$927
FY21	\$866
FY22	\$1,228
FY23	\$746

FY23 Total Revenue	\$49,763,124
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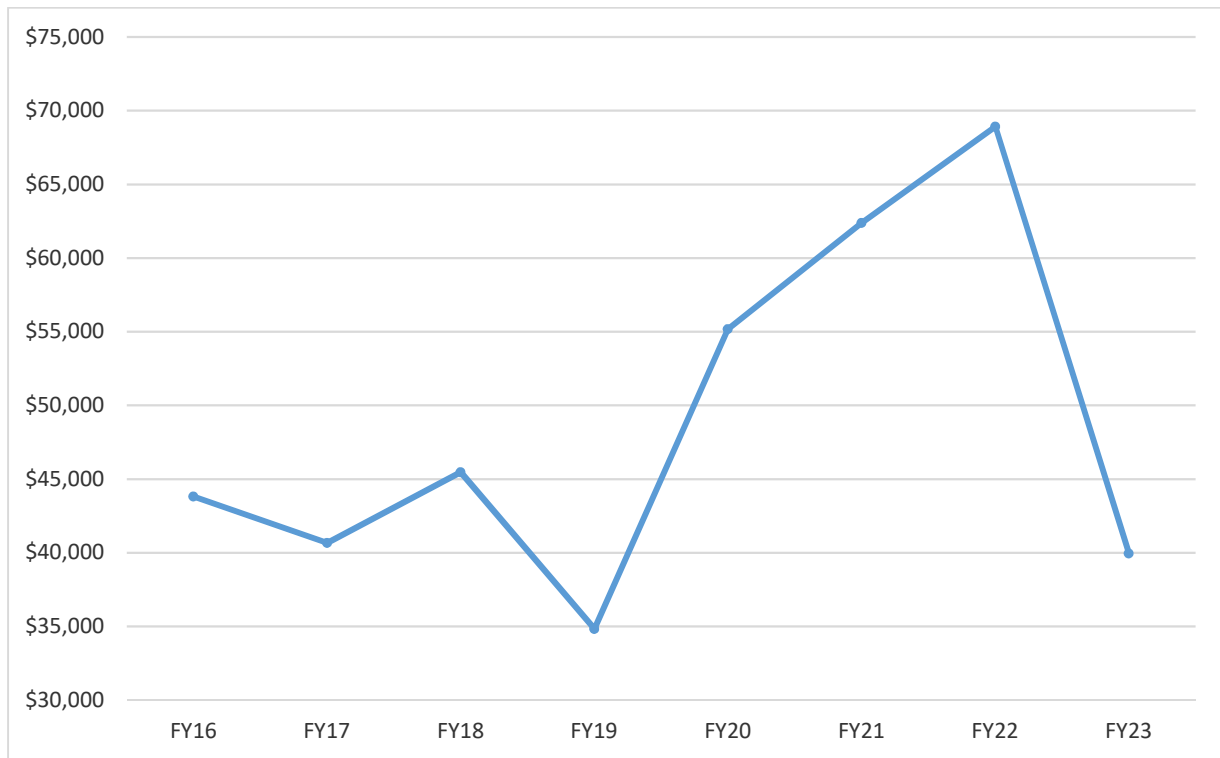
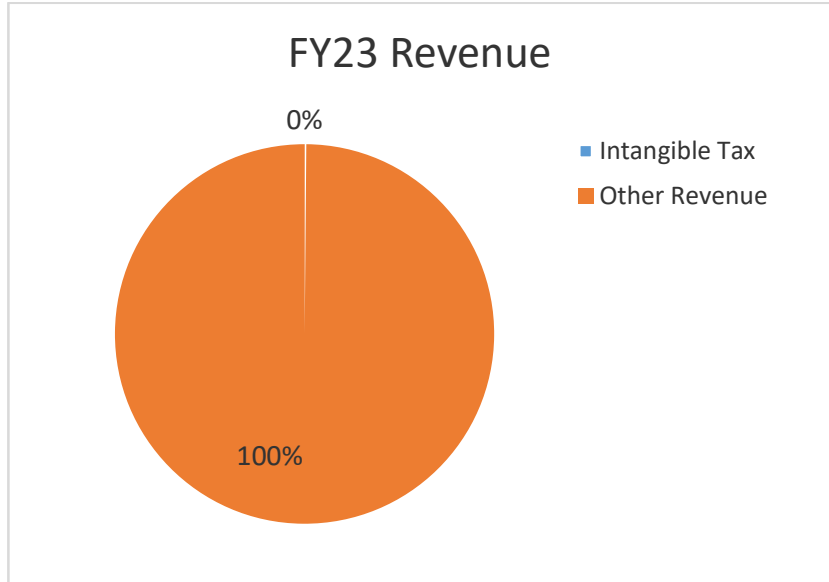


REVENUE TITLE:	<b>Intangible Tax</b>
GL ACCOUNT NUMBER(S):	100001-311340
REVENUE CHARGE CODE(S):	311340
LEGAL AUTHORIZATION FOR COLLECTION:	O.C.G.A. § 48-6-60 - § 48-6-77
COLLECTION METHOD:	Collected at Whitfield County Clerk of Superior Court and forwarded monthly to City of Dalton - City Hall by check.
COLLECTION FREQUENCY:	Monthly
FEE SCHEDULE OR FORMULA (IF ANY):	\$1.50 for each \$500.00 or fractional part of the face amount of the note – maximum amount \$25,000.
SOURCES OF REVENUE:	Every holder (lender) of a long-term note secured by real estate
COLLECTION AGENT:	Whitfield County Clerk of Superior Court
DESCRIPTION:	<p>Intangible revenues (regular and recording) are received from taxes levied on intangible personal property.</p> <p>Every holder (lender) of a long-term note secured by real estate must record the security instrument in the county in which the real estate is located within ninety (90) days from the date the instrument is executed.</p> <p>Before recording the security instrument with the Clerk of Superior Court, the security instrument must be presented to the collecting officer of the county in which the real estate is located. The collecting officer (Whitfield County Clerk of Superior Court) will collect the intangible tax due from the holder of the security instrument.</p> <p>The tax for recording the note is at the rate of \$1.50 for each \$500.00 or fractional part of the face amount of the note. The maximum amount for recording a single note is \$25,000.00</p>

# Intangible Tax

FY16	\$43,826
FY17	\$40,669
FY18	\$45,466
FY19	\$34,840
FY20	\$55,181
FY21	\$62,383
FY22	\$68,923
FY23	\$39,949

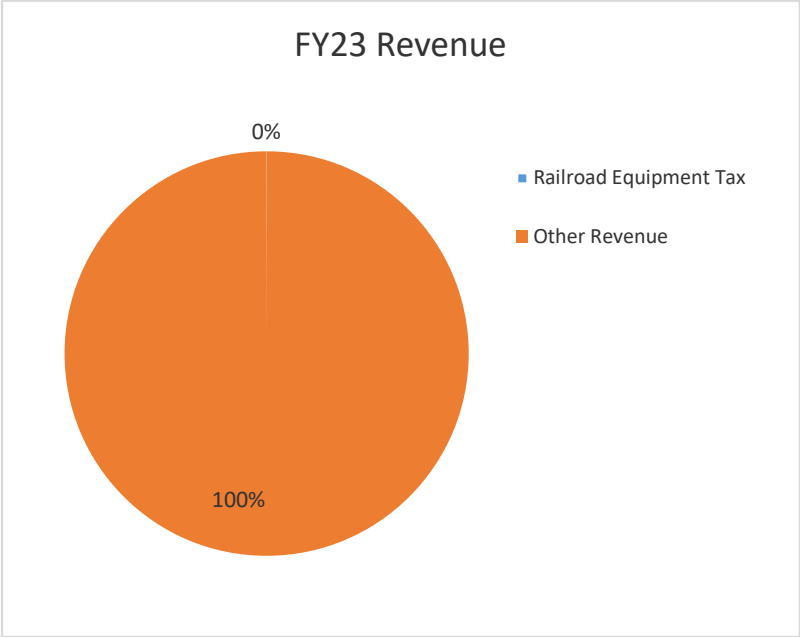
FY23 Total Revenue	\$49,763,124
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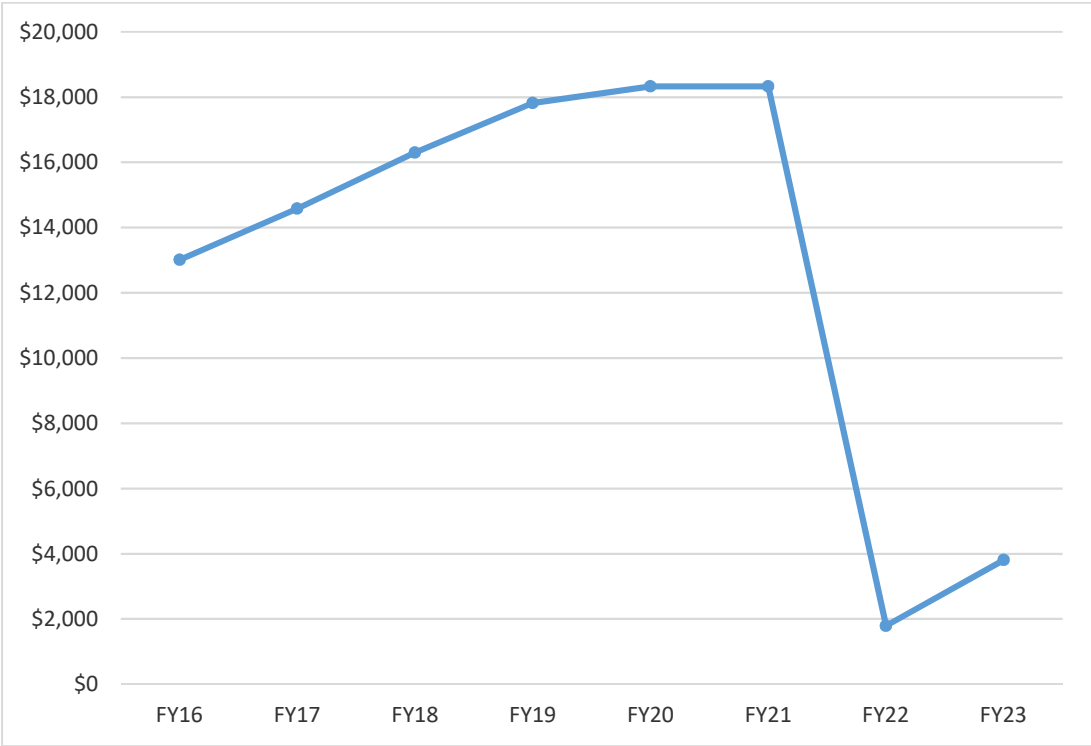
REVENUE TITLE:	<b>Railroad Equipment Tax</b>
GL ACCOUNT NUMBER(S):	100001-311350
REVENUE CHARGE CODE(S):	311350
LEGAL AUTHORIZATION FOR COLLECTION:	O.C.G.A. § 48-5-511, § 48-5-519
COLLECTION METHOD:	Collected by the Georgia Department of Revenue and forwarded to City of Dalton - City Hall by check.
COLLECTION FREQUENCY:	Annually
FEE SCHEDULE OR FORMULA (IF ANY):	Not applicable
SOURCES OF REVENUE:	Railroad Equipment Car Companies
COLLECTION AGENT:	Georgia Department of Revenue
DESCRIPTION:	<p>Railroad equipment revenues are received from taxes levied on railroad equipment.</p> <p>The assessment of railroad equipment companies is determined by the State Board of Equalization.</p> <p>The chief executive officer of each public utility is required to make an annual return to the Revenue Commissioner on or before March 1 for the current January 1 preceding.</p>

# Railroad Equipment Tax

FY16	\$13,007
FY17	\$14,578
FY18	\$16,296
FY19	\$17,823
FY20	\$18,328
FY21	\$18,328
FY22	\$1,790
FY23	\$3,807



FY23 Total Revenue	\$49,763,124
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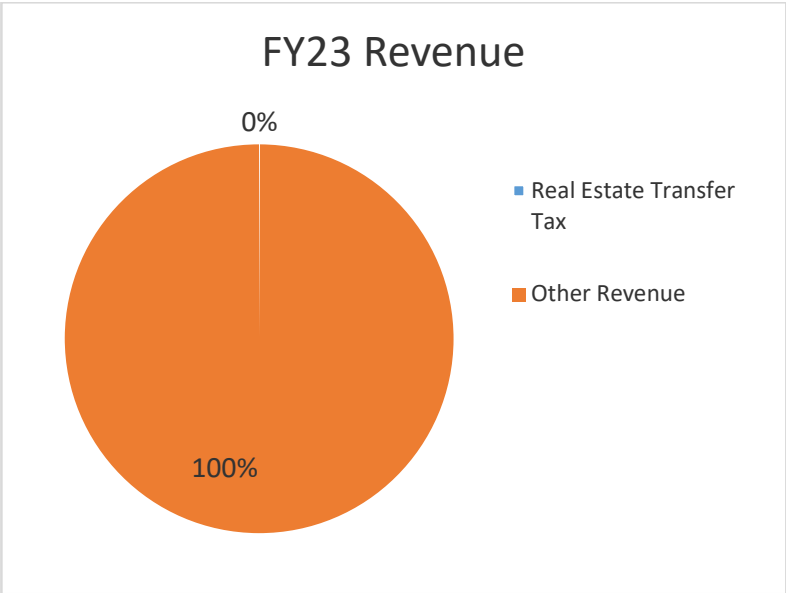


REVENUE TITLE:	<b>Real Estate Transfer Tax</b>
GL ACCOUNT NUMBER(S):	100001- 311600
REVENUE CHARGE CODE(S):	311600
LEGAL AUTHORIZATION FOR COLLECTION:	O.C.G.A. § 48-6-1 – § 48-6-10
COLLECTION METHOD:	Collected by the Whitfield County Clerk of Superior Court and forwarded to City of Dalton - City Hall by check.
COLLECTION FREQUENCY:	Monthly
FEE SCHEDULE OR FORMULA (IF ANY):	\$1 for the first \$1,000 or fractional part of \$1,000 and at the rate of 10 cents for each additional \$100 or fractional part of \$100.
SOURCES OF REVENUE:	Seller of real property
COLLECTION AGENT:	Whitfield County Clerk of Superior Court
DESCRIPTION:	<p>Real estate transfer revenues received from taxes imposed on any conveyance of real property when the value of the interest transferred exceeds \$100.</p> <p>Real estate transfer tax is an excise tax on transactions involving the sale of real property where title to the property is transferred from the seller to the buyer.</p> <p>The real estate transfer tax is paid by the seller unless otherwise agreed by contract between the parties.</p>

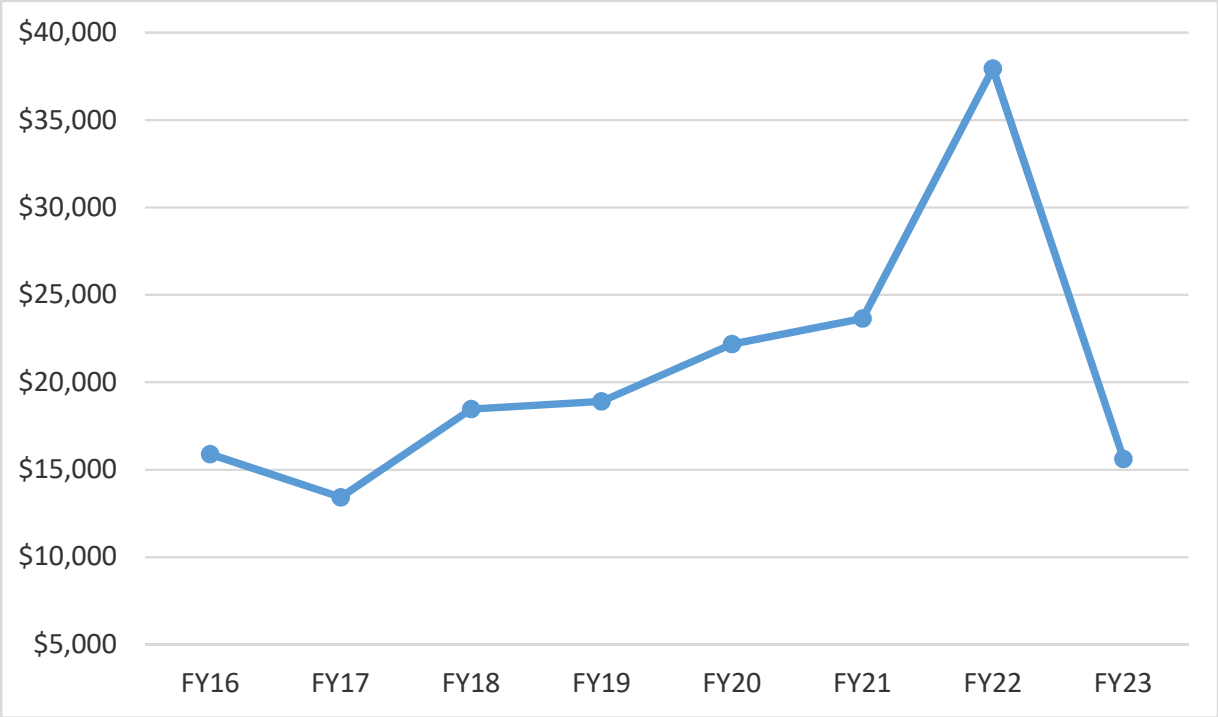


# Real Estate Transfer Tax

FY16	\$15,894
FY17	\$13,427
FY18	\$18,468
FY19	\$18,912
FY20	\$22,194
FY21	\$23,646
FY22	\$37,943
FY23	\$15,607



FY23 Total Revenue	\$49,763,124
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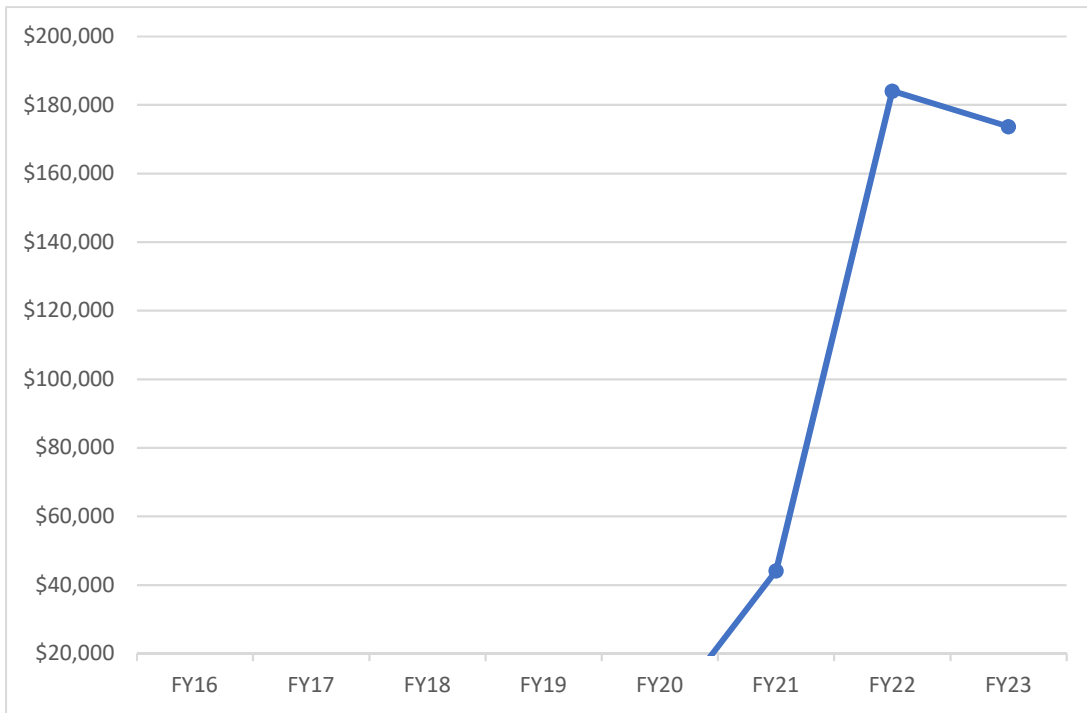
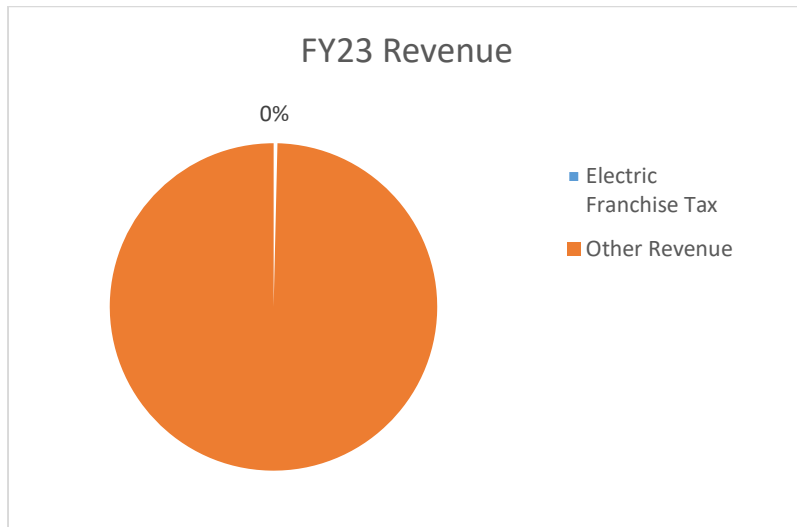


REVENUE TITLE:	<b>Electric Franchise Tax</b>
GL ACCOUNT NUMBER(S):	100001-311710
REVENUE CHARGE CODE(S):	311710
LEGAL AUTHORIZATION FOR COLLECTION:	O.C.G.A. 36-34-2(7)
COLLECTION METHOD:	Collected by Georgia Power and North Georgia Electric Membership Corps. and forwarded to City of Dalton quarterly by check.
COLLECTION FREQUENCY:	Annually
FEE SCHEDULE OR FORMULA (IF ANY):	4%
SOURCES OF REVENUE:	Residential, commercial and industrial customers
COLLECTION AGENT:	City of Dalton - City Hall
DESCRIPTION:	<p>Franchise taxes are imposed on the privilege of using public property for private purposes.</p> <p><i>Official Code of Georgia Annotated, 36-34-2(7) gives the power to grant franchises to or make contracts with railroads, street railways, or urban transportation companies, electric light or power companies, gas companies, etc., for the purpose of rendering utility services, upon such conditions and for such time as the governing authority of the municipal corporation may deem wise and subject to the Constitution and the general laws of the state.</i></p>

# Electric Franchise Tax

FY16	\$-
FY17	\$-
FY18	\$-
FY19	\$-
FY20	\$-
FY21	\$44,154
FY22	\$184,048
FY23	\$173,700

FY23 Total Revenue	\$49,763,124
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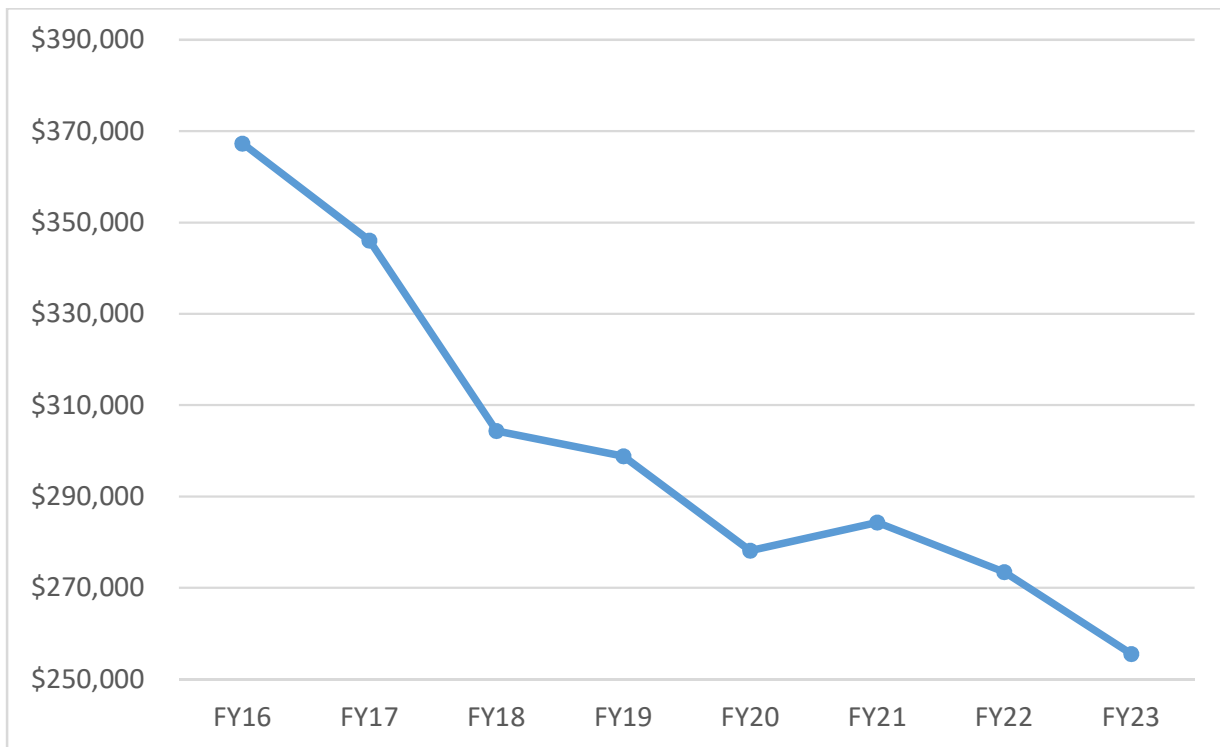
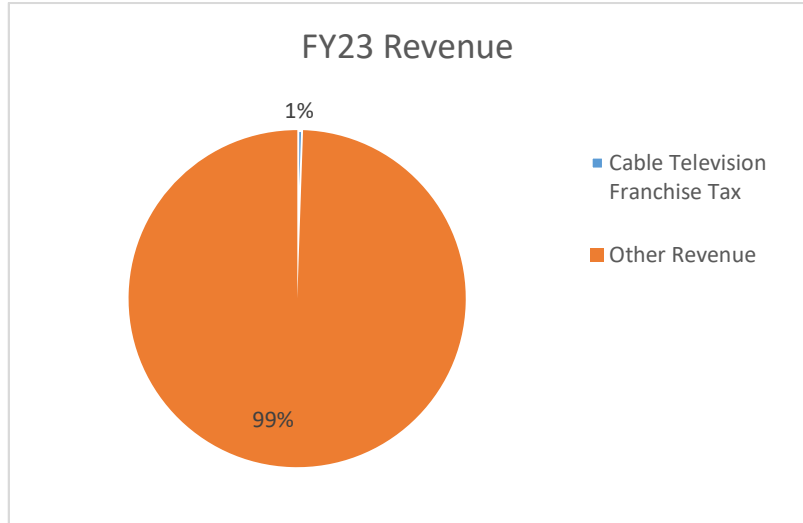


REVENUE TITLE:	<b>Cable Television Franchise Tax</b>
GL ACCOUNT NUMBER(S):	100001-311750
REVENUE CHARGE CODE(S):	311750
LEGAL AUTHORIZATION FOR COLLECTION:	O.C.G.A. Title 48, ch. 5, art. 9 and O.C.G.A. Title 36, ch. 18; § 36-34-2, H.B. 227,
COLLECTION METHOD:	Collected by Dalton Utilities and Charter Communications and forwarded to City of Dalton on a quarterly basis by check.
COLLECTION FREQUENCY:	Received quarterly from Dalton Utilities and Charter Communications
FEE SCHEDULE OR FORMULA (IF ANY):	5% of gross income in City Limits
SOURCES OF REVENUE:	Cable customers within City Limits
COLLECTION AGENT:	City of Dalton - City Hall
DESCRIPTION:	Agreement signed with Dalton Utilities in March, 2012 for a period of ten (10) years.  Agreement signed with Charter Communications in August, 2018 for a period of ten (10) years.

## Cable Television Franchise Tax

FY16	\$367,313
FY17	\$346,082
FY18	\$304,347
FY19	\$298,801
FY20	\$278,169
FY21	\$284,333
FY22	\$273,447
FY23	\$255,530

FY23 Total Revenue	\$49,763,124
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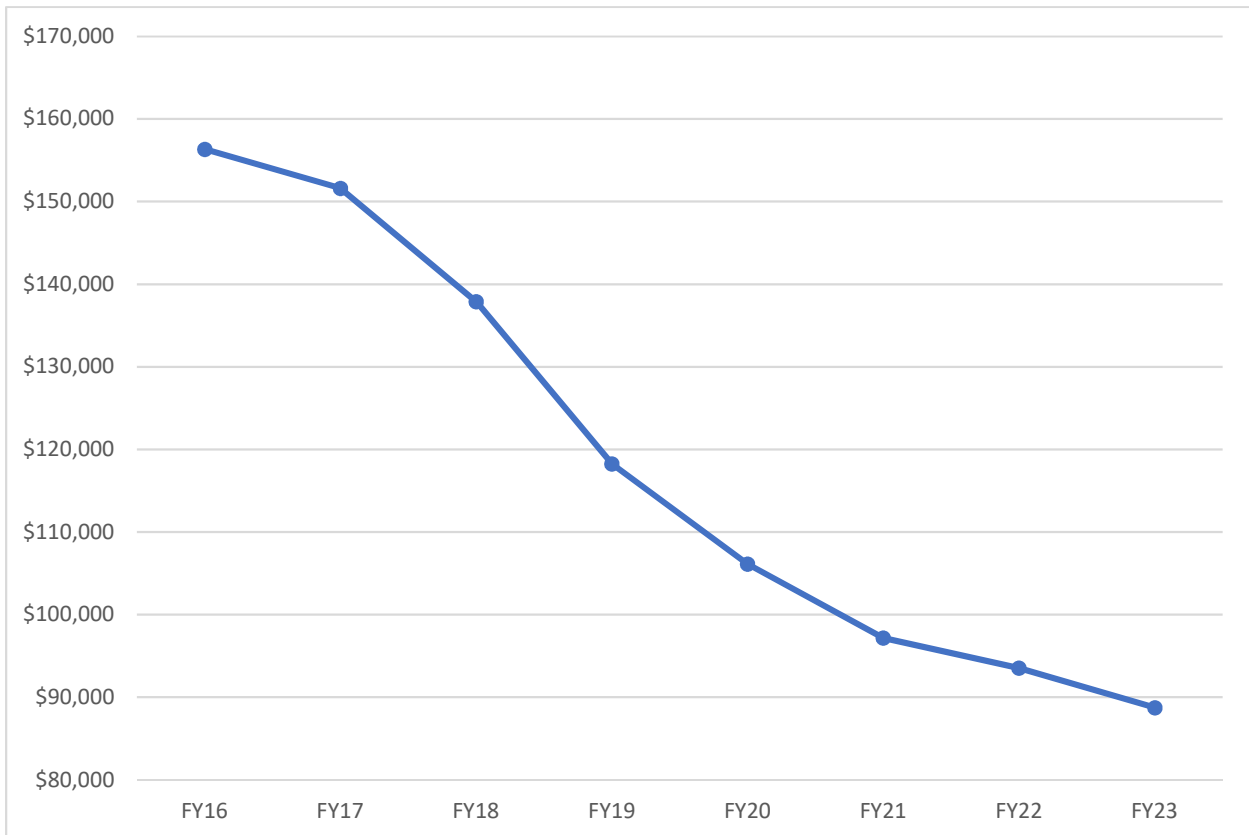
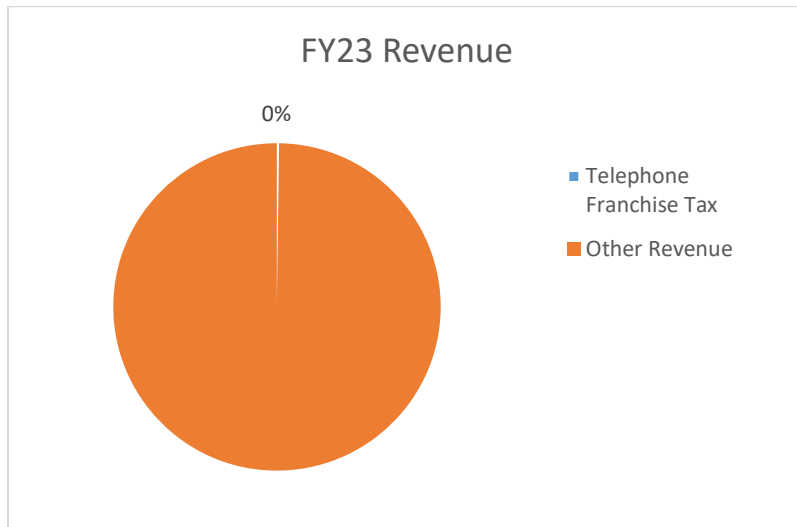


REVENUE TITLE:	<b>Telephone Franchise Tax</b>
GL ACCOUNT NUMBER(S):	100001-311760
REVENUE CHARGE CODE(S):	311760
LEGAL AUTHORIZATION FOR COLLECTION:	O.C.G.A. § 46-5-1
COLLECTION METHOD:	Collected by Windstream and Dalton Utilities and forwarded to City of Dalton quarterly by check.
COLLECTION FREQUENCY:	Quarterly
FEE SCHEDULE OR FORMULA (IF ANY):	3%
SOURCES OF REVENUE:	Telecommunications Companies
COLLECTION AGENT:	City of Dalton - City Hall
DESCRIPTION:	<p>Franchise taxes are imposed on the privilege of using public property for private purposes.</p> <p><i>Effective July 1, 2008 Senate Bill 379 amends Chapter 5 of Title 46 of the Official Code of Georgia Annotated, related to telephone and telegraph service, so as to preempt and replace the local franchising process, creating a standardized approval process for municipal authorities to review and adopt application information that telephone companies are required to provide. The amended statute also creates a standard form of "due compensation" base on three percent (3%) of recurring local revenues. The bill ensures that municipalities maintain the authority to manage the rights of way and requires telecommunications companies to abide by reasonable rights of way ordinances. Existing franchise agreements will remain in effect until their expiration or until December 31, 2012, whichever is sooner.</i></p>

# Telephone Franchise Tax

FY16	\$156,342
FY17	\$151,614
FY18	\$137,905
FY19	\$118,266
FY20	\$106,118
FY21	\$97,194
FY22	\$93,548
FY23	\$88,740

FY23 Total Revenue	\$49,763,124
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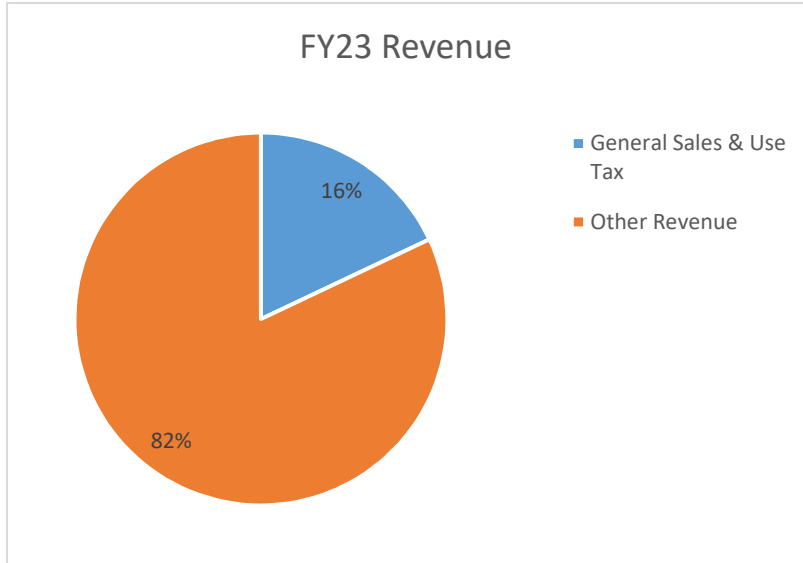


REVENUE TITLE:	<b>General Sales &amp; Use Tax</b>										
GL ACCOUNT NUMBER(S):	100001-313100										
REVENUE CHARGE CODE(S):	N/A										
LEGAL AUTHORIZATION FOR COLLECTION:	Ga Const, Art IX, section 2, para. 6; O.C.G.A. § 48-7-149, § 48-8-3; Title 48, ch. 8, art. 2, O.C.G.A. § 48-8-89										
COLLECTION METHOD:	Georgia Department of Revenue remits payment to City of Dalton General Fund Account on or about the 28 <sup>th</sup> day of each month by electronic funds transfer.										
COLLECTION FREQUENCY:	Monthly										
FEE SCHEDULE OR FORMULA (IF ANY):	<p>City's Portion</p> <table> <tr> <td>2022-2032:</td> <td>36%</td> </tr> <tr> <td>2021:</td> <td>36%</td> </tr> <tr> <td>2019 &amp; 2020:</td> <td>35%</td> </tr> <tr> <td>2017 &amp; 2018:</td> <td>34%</td> </tr> <tr> <td>2015 &amp; 2016:</td> <td>33%</td> </tr> </table>	2022-2032:	36%	2021:	36%	2019 & 2020:	35%	2017 & 2018:	34%	2015 & 2016:	33%
2022-2032:	36%										
2021:	36%										
2019 & 2020:	35%										
2017 & 2018:	34%										
2015 & 2016:	33%										
SOURCES OF REVENUE:	Consumers										
COLLECTION AGENT:	Georgia Department of Revenue.										
DESCRIPTION:	<p>LOST are taxes imposed on the purchase, sale, rental, storage, use, or consumption of tangible personal property and related services and are subject to voter approval.</p> <p>The original LOST law, which was passed in 1975 and amended in 1976, established the LOST as a county tax shared with cities based upon population.</p> <p>In 1994, the Georgia General Assembly amended the Local Option Sales Tax (LOST) law to require "qualified cities" and counties received general purpose LOST revenue to renegotiate distribution agreements within two (2) years of each decennial census. ("Qualified cities" – incorporated municipalities that impose a tax and provide at least three of the following services: water, sewage, garbage collection, police protection, fire protection or library).</p>										

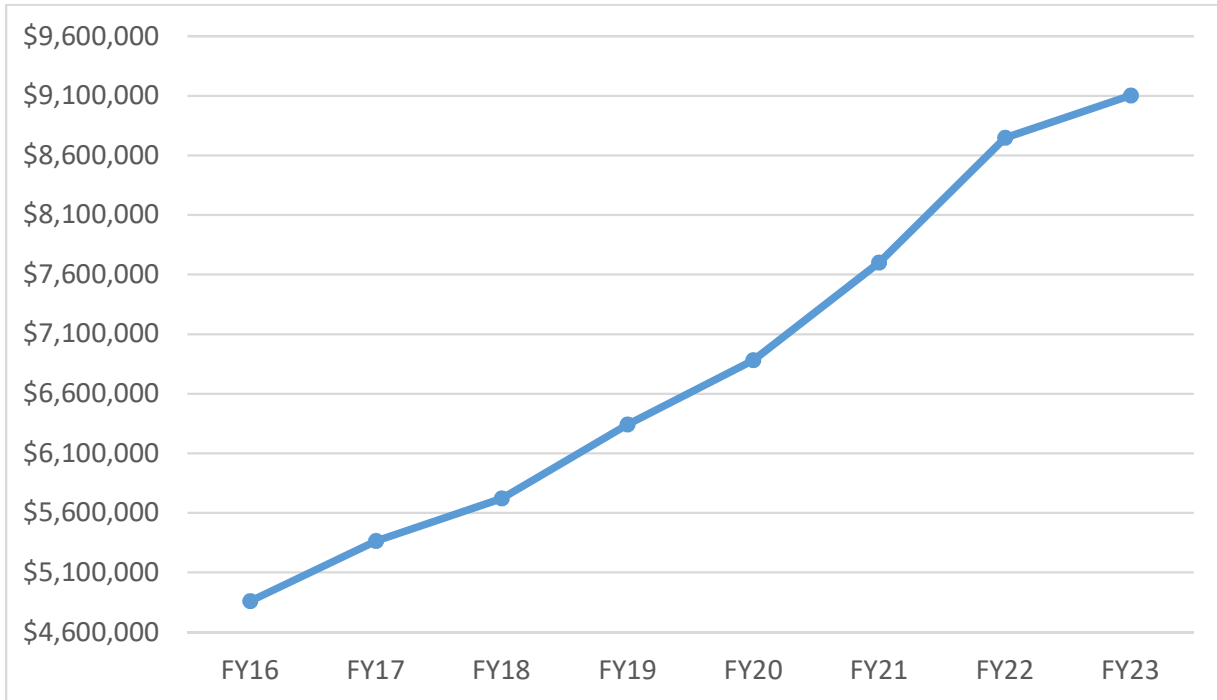


## General Sales & Use Tax

FY16	\$4,859,185
FY17	\$5,365,013
FY18	\$5,722,822
FY19	\$6,340,498
FY20	\$6,880,418
FY21	\$7,699,455
FY22	\$8,746,400
FY23	\$9,102,752



FY23 Total Revenue	\$49,763,124
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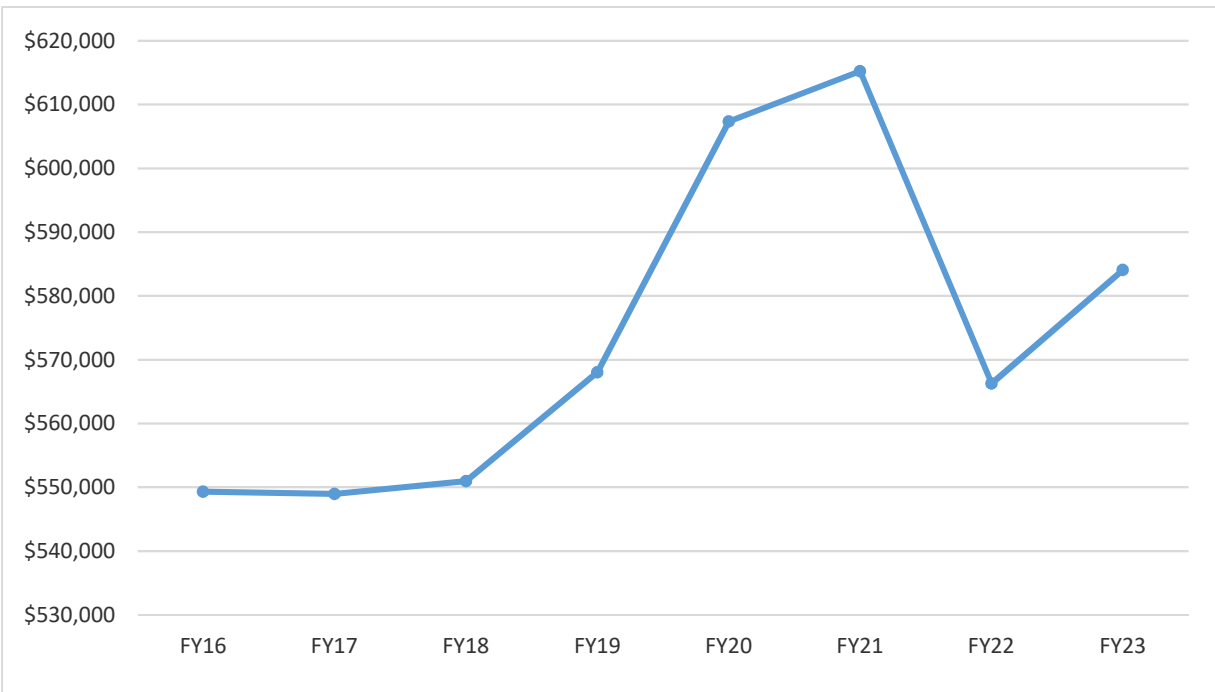
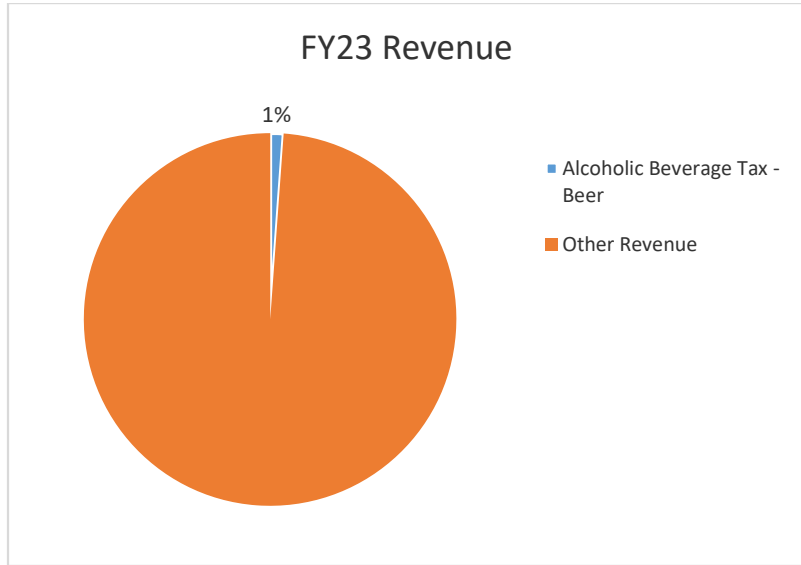


REVENUE TITLE:	<b>Alcoholic Beverage Tax – Beer</b>
GL ACCOUNT NUMBER(S):	100001-314200-BEER
REVENUE CHARGE CODE(S):	314301
LEGAL AUTHORIZATION FOR COLLECTION:	O.C.G.A., § 3-5-80; § 48-5-354
COLLECTION METHOD:	Remitted to the City of Dalton - City Hall by licensed wholesale dealers in malt beverages. Taxes shall be paid on or before the 20 <sup>th</sup> day of the month following the calendar month in which the beverages are sold or disposed of within the municipality by the wholesale dealer.
COLLECTION FREQUENCY:	Monthly/On or before the 20 <sup>th</sup> day of the month
FEE SCHEDULE OR FORMULA (IF ANY):	5 cents per 12 ounces or proportionately of such amount of malt beverages sold by such wholesale dealer with the corporate limits
SOURCES OF REVENUE:	Licensed wholesale dealers in malt beverages
COLLECTION AGENT:	City of Dalton – Clerk’s Office
DESCRIPTION:	Excise taxes levied on the distribution of malt beverages. Each licensee responsible for the payment of the excise tax shall file a report itemizing for the preceding calendar month the exact quantities of malt beverages, by size and type of container, sold during the month within each municipality. The wholesaler shall remit to the municipality on the tenth day of the month following the calendar month in which the sales were made.

## Alcoholic Beverage Tax – Beer

FY16	\$549,301
FY17	\$548,966
FY18	\$550,978
FY19	\$568,031
FY20	\$607,344
FY21	\$615,242
FY22	\$566,282
FY23	\$584,062

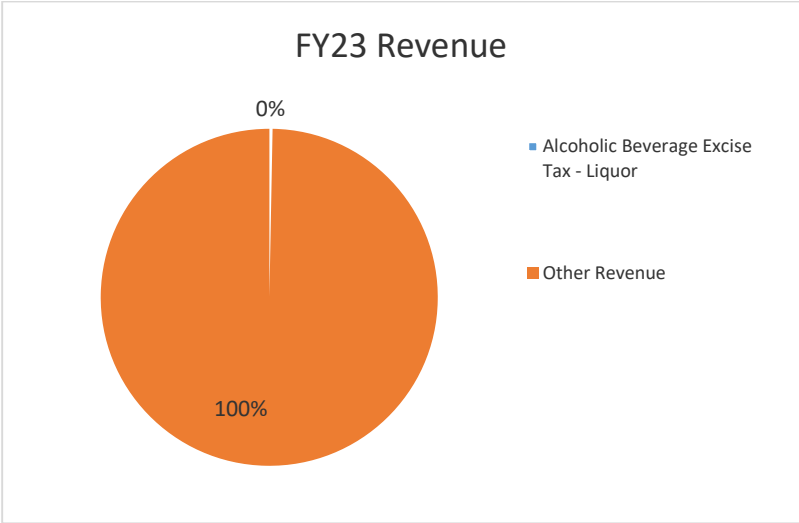
FY23 Total Revenue	\$49,763,124
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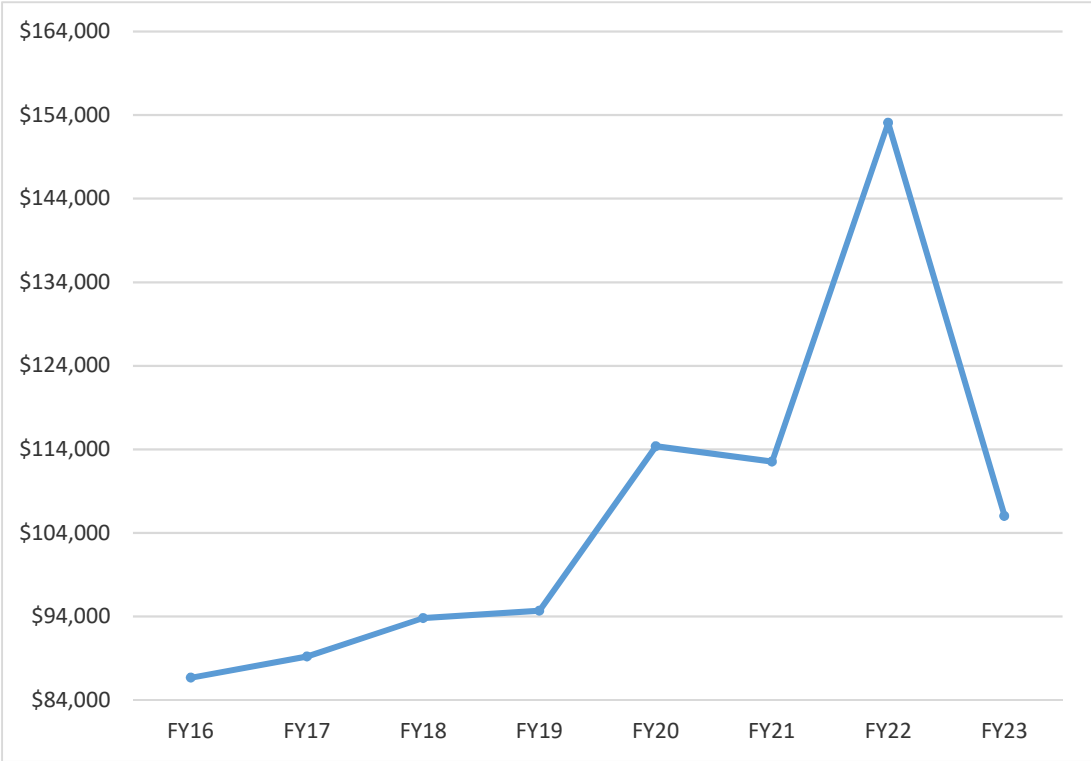
REVENUE TITLE:	<b>Alcoholic Beverage Excise Tax – Liquor</b>
GL ACCOUNT NUMBER(S):	100001-314200-LIQ
REVENUE CHARGE CODE(S):	314303
LEGAL AUTHORIZATION FOR COLLECTION:	O.C.G.A. § 3-3-80 City of Dalton Ordinance 6-312
COLLECTION METHOD:	Remitted to the City of Dalton - City Hall by licensed wholesale dealers in whiskey and wine. Taxes shall be paid on or before the 20 <sup>th</sup> day of the month following the calendar month in which the beverages are sold or disposed of within the municipality by the wholesale dealer.
COLLECTION FREQUENCY:	Monthly/On or before the 20 <sup>th</sup> day of the month
FEE SCHEDULE OR FORMULA (IF ANY):	80 cents per gallon
SOURCES OF REVENUE:	Licensed wholesale dealers in alcoholic beverages
COLLECTION AGENT:	City of Dalton – Clerk’s Office
DESCRIPTION:	Excise taxes levied on the distribution of distilled spirits. Each licensee responsible for the payment of the excise tax shall file a report itemizing for the preceding calendar month the exact quantities of whiskey by size and type of container, sold during the month within each municipality. The wholesaler shall remit to the municipality on the 20 <sup>th</sup> day of the month following the calendar month in which the sales were made.

# Alcoholic Beverage Excise Tax – Liquor

FY16	\$86,687
FY17	\$89,245
FY18	\$93,829
FY19	\$94,709
FY20	\$114,391
FY21	\$112,547
FY22	\$153,094
FY23	\$106,052



FY23 Total Revenue	\$49,763,124
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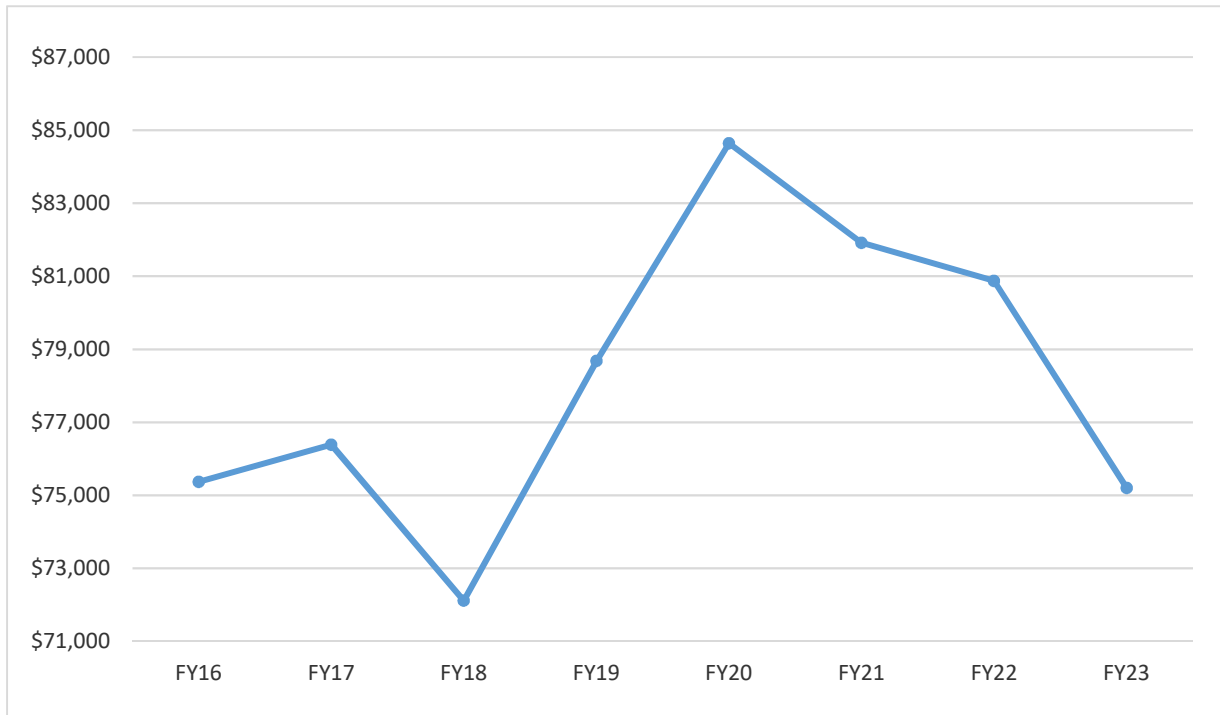
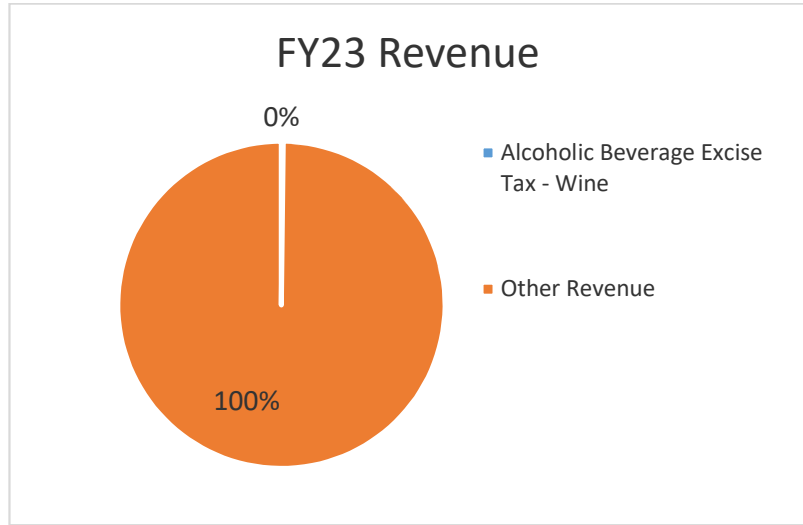


REVENUE TITLE:	<b>Alcoholic Beverage Excise Tax – Wine</b>
GL ACCOUNT NUMBER(S):	100001-314200-WINE
REVENUE CHARGE CODE(S):	314302
LEGAL AUTHORIZATION FOR COLLECTION:	O.C.G.A., § 3-6-60 City of Dalton Ordinance 6-376
COLLECTION METHOD:	Remitted to the City of Dalton - City Hall by licensed wholesale dealers in wine. Taxes shall be paid on or before the 20 <sup>th</sup> day of the month following the calendar month in which the beverages are sold or disposed of within the municipality by the wholesale dealer.
COLLECTION FREQUENCY:	Monthly/On or before the 20 <sup>th</sup> day of the month
FEE SCHEDULE OR FORMULA (IF ANY):	22 cents per liter
SOURCES OF REVENUE:	Licensed wholesale dealers in alcoholic beverages
COLLECTION AGENT:	City of Dalton – Clerk’s Office
DESCRIPTION:	<p>Excise taxes levied on the distribution of wine. Each licensee responsible for the payment of the excise tax shall file a report itemizing for the preceding calendar month the exact quantities of wine, by size and type of container, sold during the month within each municipality. The wholesaler shall remit to the municipality on the 20th day of the month following the calendar month in which the sales were made.</p> <p><i>Note: The municipality where the sale of wine is permitted may levy an excise tax on the first sale or use of wine by the package, which tax shall not exceed 22 cent(s) per liter and a proportionate tax at the same rate on all fractional parts of a liter. O.C.G.A. § 3-6-60</i></p>

## Alcoholic Beverage Excise Tax - Wine

FY16	\$75,372
FY17	\$76,387
FY18	\$72,115
FY19	\$78,681
FY20	\$84,640
FY21	\$81,917
FY22	\$80,869
FY23	\$75,204

FY23 Total Revenue	\$49,763,124
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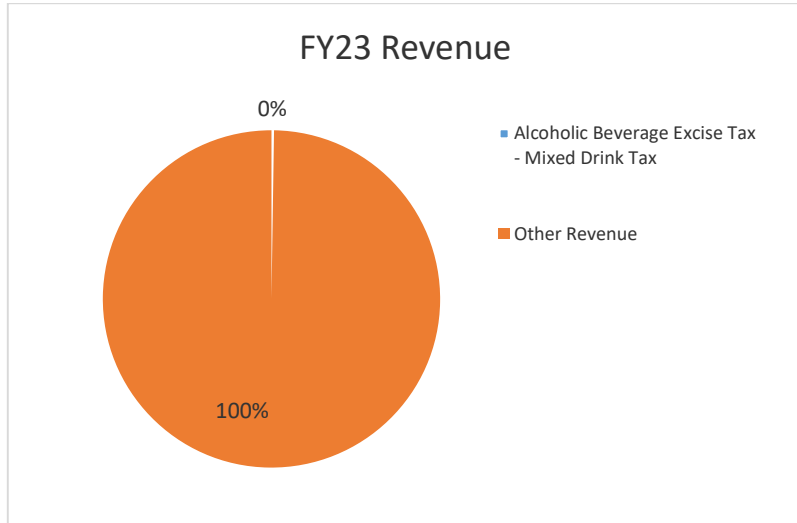


REVENUE TITLE:	<b>Alcoholic Beverage Excise Tax – Mixed Drink Tax</b>
GL ACCOUNT NUMBER(S):	100001-314300
REVENUE CHARGE CODE(S):	314304
LEGAL AUTHORIZATION FOR COLLECTION:	City of Dalton Ordinance 6-416
COLLECTION METHOD:	Remitted to the City of Dalton - City Hall by license holders. Taxes shall be paid on or before the 20 <sup>th</sup> day of the month following the calendar month in which the beverages are sold or disposed of within the municipality.
COLLECTION FREQUENCY:	Monthly/On or before the 20 <sup>th</sup> day of the month
FEE SCHEDULE OR FORMULA (IF ANY):	3% of Gross Liquor Sales by the Drink
SOURCES OF REVENUE:	Licensed holders in alcoholic beverages
COLLECTION AGENT:	City of Dalton – Clerk’s Office
DESCRIPTION:	Tax is based on the sales of mixed drinks served at licensed establishments. Reports are due on the 20 <sup>th</sup> day of the month following the calendar month in which the sales were made.

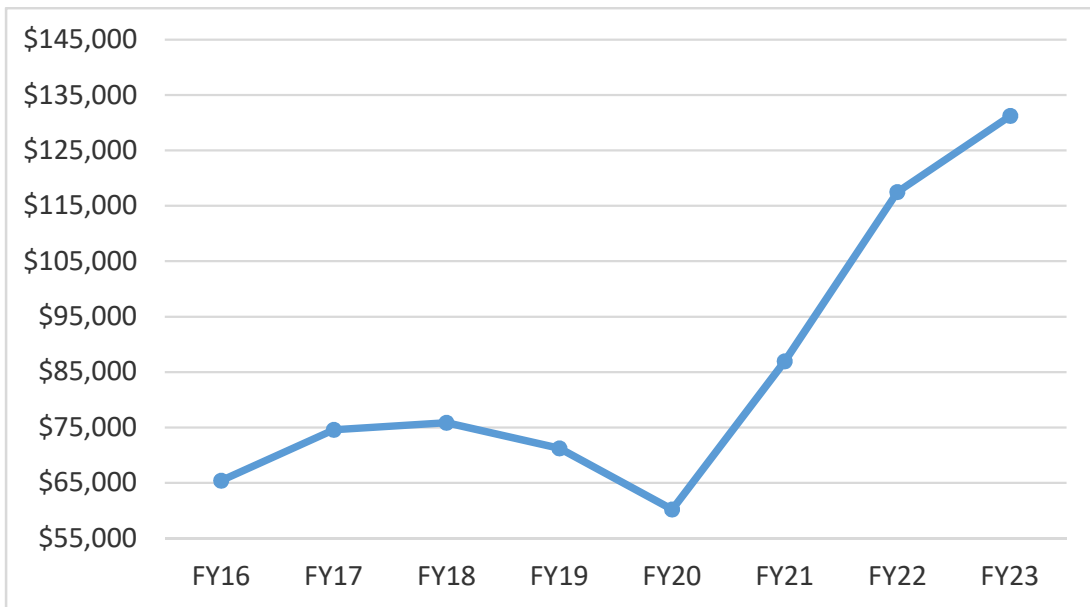


# Alcoholic Beverage Excise Tax – Mixed Drink Tax

FY16	\$65,404
FY17	\$74,585
FY18	\$75,826
FY19	\$71,252
FY20	\$60,174
FY21	\$86,938
FY22	\$117,499
FY23	\$131,259



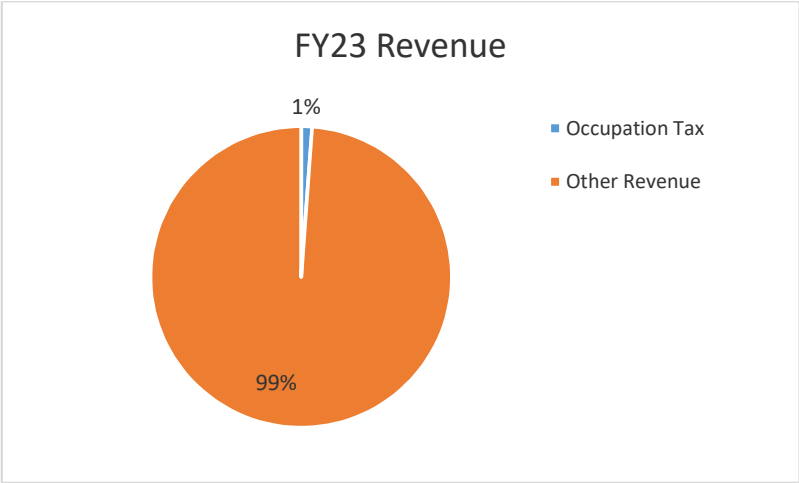
FY23 Total Revenue	\$49,763,124
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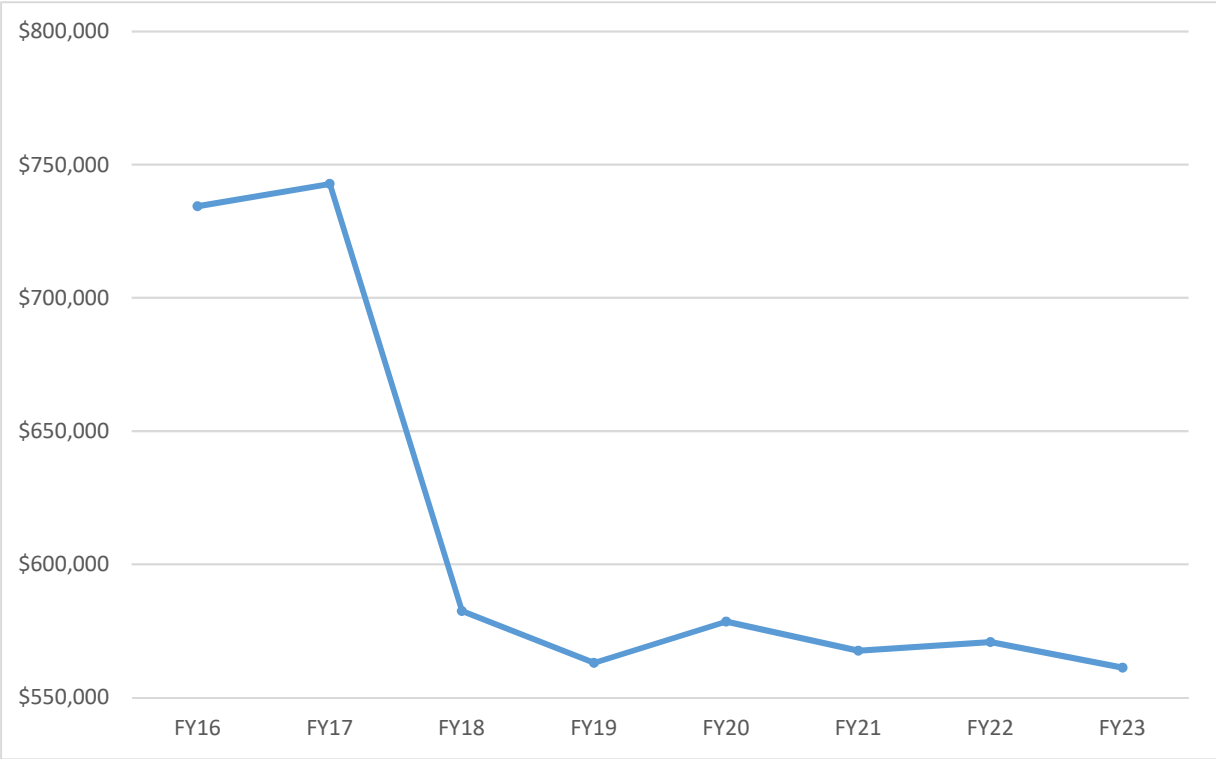
REVENUE TITLE:	<b>Occupation Tax</b>
GL ACCOUNT NUMBER(S):	100001-316100
REVENUE CHARGE CODE(S):	OTFLAT
LEGAL AUTHORIZATION FOR COLLECTION:	O.C.G.A. § 48-13-1
COLLECTION METHOD:	Statement is issued in January of each year to all Businesses with the City of Dalton stating the amount due for current year licenses
COLLECTION FREQUENCY:	Annually, due date is April 1st
FEE SCHEDULE OR FORMULA (IF ANY):	Based on number of employees for general businesses \$200 Administrative Fee Plus: for the first 25 employees = \$20.00 per employee for the next 25 employees = \$18.00 per employee for the next 50 employees = \$16.00 per employee for the next 100 employees = \$14.00 per employee for the next 300 employees = \$13.00 per employee for each additional employee -= \$12.00 per employee (after July 1 <sup>st</sup> rates are reduce for initial year applications)
SOURCES OF REVENUE:	Businesses
COLLECTION AGENT:	City of Dalton – Clerk’s Office
DESCRIPTION:	For the year each person engaged in any business, trade, profession, or occupation in the city, whether with a location in the city or, in the case of an out-of-state business, with no location in the state exerting substantial efforts within the state pursuant to O.C.G.A. 48-13-7, shall pay an occupation tax for such business, trade, profession, or occupation, which tax and any applicable registration shall be displayed in a conspicuous place in the place of business, if the taxpayer has a fixed business location in the city.

# Occupation Tax

FY16	\$734,465
FY17	\$742,771
FY18	\$582,445
FY19	\$563,024
FY20	\$578,442
FY21	\$567,552
FY22	\$570,870
FY23	\$561,176



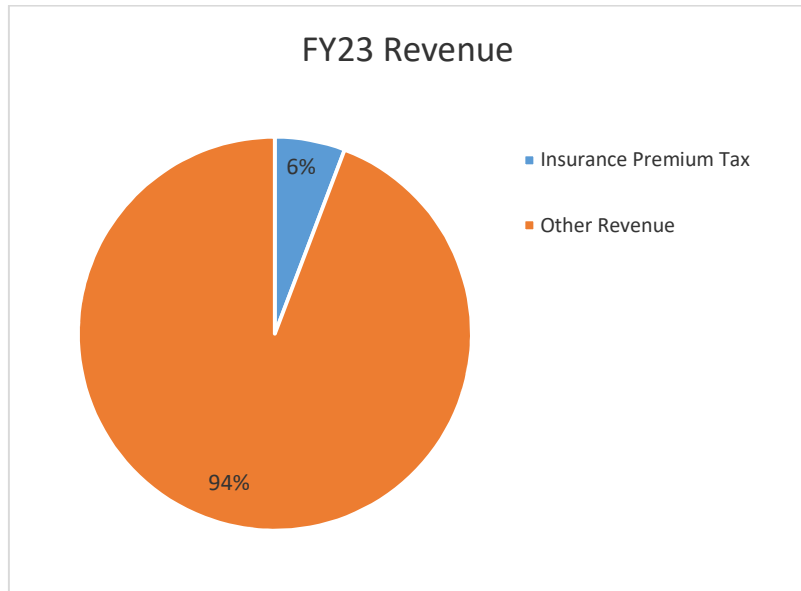
FY23 Total Revenue	\$49,763,124
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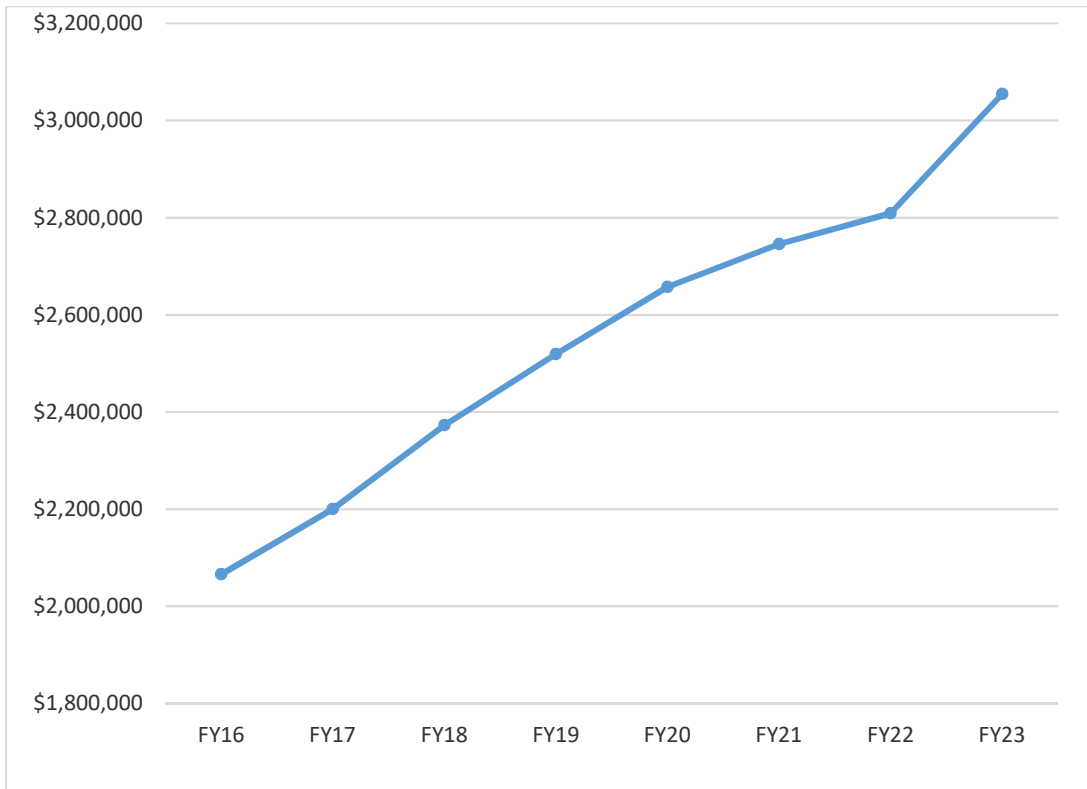
REVENUE TITLE:	<b>Insurance Premium Tax</b>
GL ACCOUNT NUMBER:	100001-316200
LEGAL AUTHORIZATION FOR COLLECTION:	Ga Const, Art IX, 4, para. 1(c); O.C.G.A. § 33-8-8.1, § 33-8-8.2, § 33-8-8.3, § 33-8-13
COLLECTION METHOD:	Collected by Office of Insurance and Safety Fire Commissioner and remitted to the City of Dalton General Fund Account annually around October 15 <sup>th</sup> by electronic funds transfer.
COLLECTION FREQUENCY:	Annually
FEE SCHEDULE OR FORMULA (IF ANY):	<p>First factor used is population. The population according to the most recent census is used. The population of all incorporated cities combined and the population of the State of Georgia are also factors. The population of all incorporated cities does not include populations for cities who do not have an ordinance allowing for the collection of County/Municipal Tax.</p> <p>The second factor is the current year collection of County/Municipal Tax, which consists of insurers who qualify for investment credit and insurers who do not qualify for investment credit.</p> <p>The tax distribution is calculated in two components. A ratio first which is calculated by dividing the population of the City of Dalton by the population of all incorporated cities. The second ratio which is calculated by dividing the City of Dalton population by the population of the State of Georgia. These ratios are multiplied by both the insurers totals and then the two totals are added together to give our distribution.</p>
SOURCES OF REVENUE:	Insurance Companies
COLLECTION AGENT	Georgia Office of Insurance and Safety Fire Commissioner
DESCRIPTION:	Insurance premium taxes are levied by counties, municipalities, and consolidated governments based on the gross direct premiums collected by all insurance companies doing business in the state.

# Insurance Premium Tax

FY16	\$2,066,095
FY17	\$2,200,390
FY18	\$2,372,871
FY19	\$2,519,375
FY20	\$2,657,506
FY21	\$2,745,678
FY22	\$2,809,407
FY23	\$3,055,164



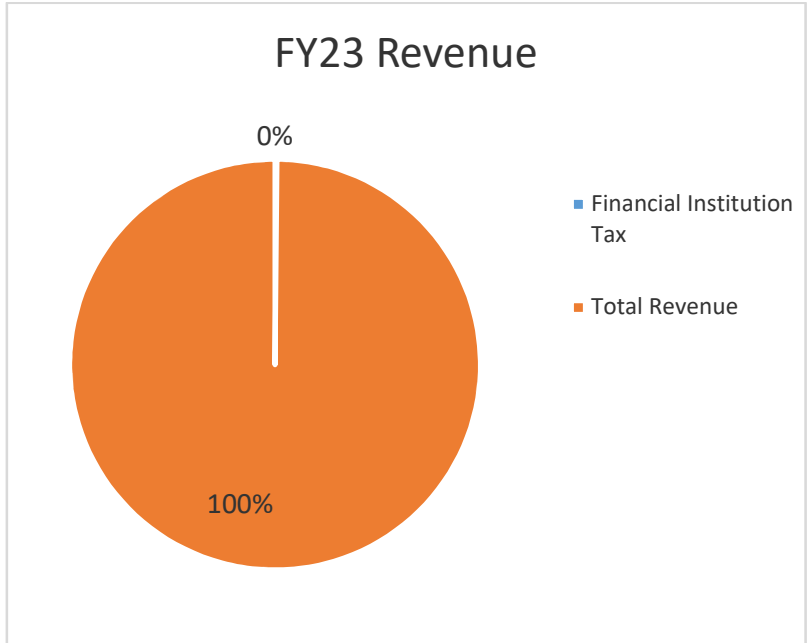
FY23 Total Revenue	\$49,763,124
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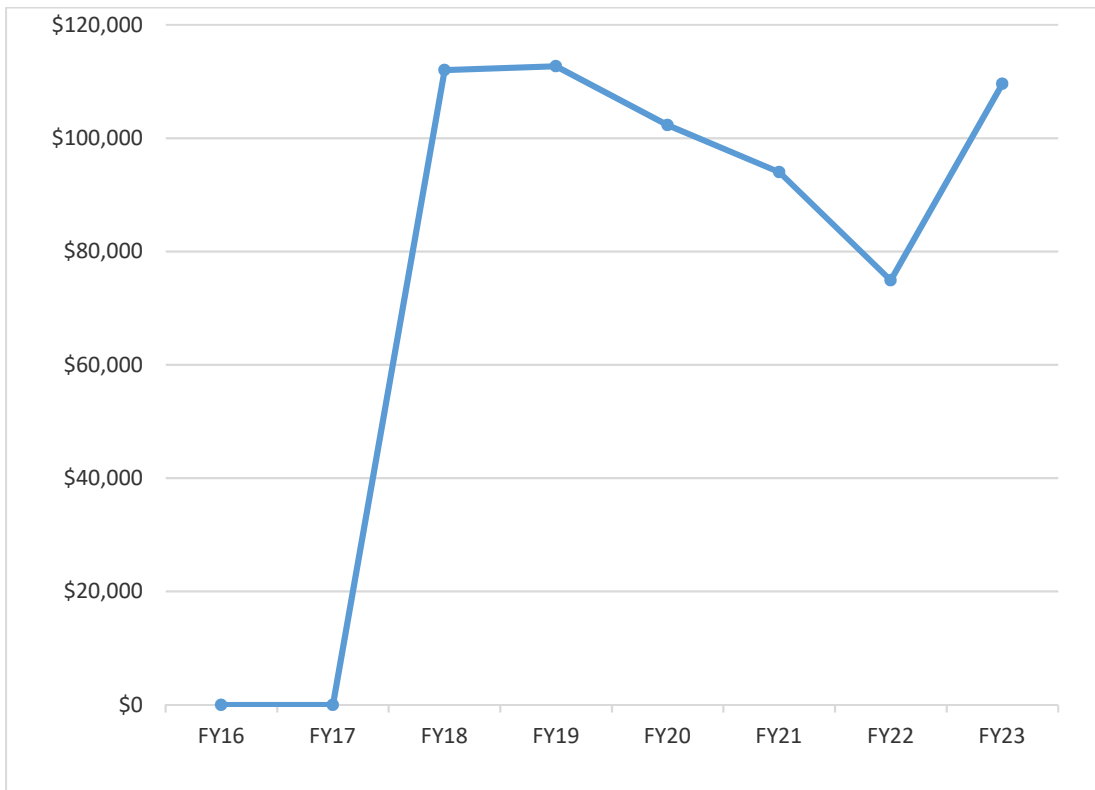
REVENUE TITLE:	<b>Financial Institution Tax</b>
GL ACCOUNT NUMBER:	100001-316300
LEGAL AUTHORIZATION FOR COLLECTION:	O.C.G.A. § 48-6-93 City Ordinance 26-111
COLLECTION METHOD:	Submitted by Financial Institution to City Hall
COLLECTION FREQUENCY:	Annually, by April 1 <sup>st</sup>
FEE SCHEDULE OR FORMULA (IF ANY):	Based on return filed
SOURCES OF REVENUE:	Financial Institutions
COLLECTION AGENT	City Hall
DESCRIPTION:	<p>Levied by counties, municipalities, and consolidated governments base on Georgia gross receipts.</p> <p>Each depository financial institution within the city shall file a return of its gross receipts with the city by March 1 of the year following the year in which such gross receipts were measured. Such returns shall be in the manner and in the form prescribed by the state revenue commissioner and shall be based upon the allocation method set forth in O.C.G.A § 48-6-93(d). The tax levied pursuant to this article shall be assessed and collected based up the information provided in the return.</p>

# Financial Institution Tax

FY16	\$-
FY17	\$-
FY18	\$111,980
FY19	\$112,680
FY20	\$102,308
FY21	\$93,987
FY22	\$74,931
FY23	\$109,585



<b>FY23 Total Revenue</b>	<b>\$49,763,124</b>
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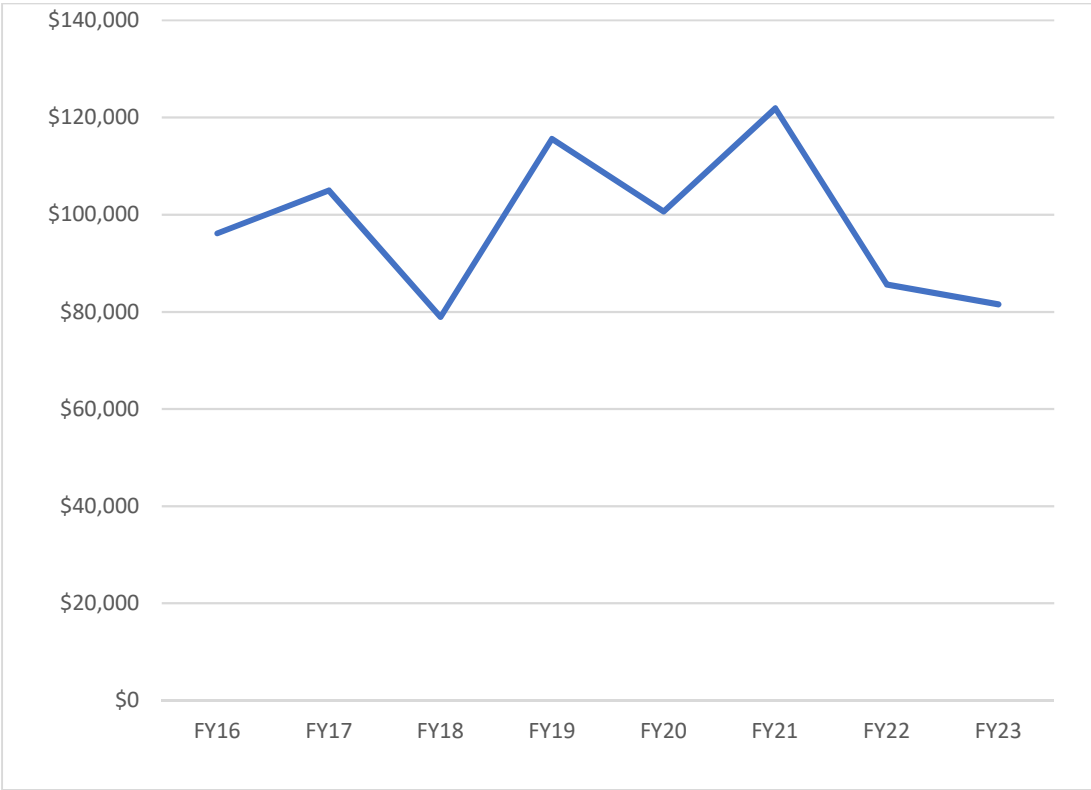
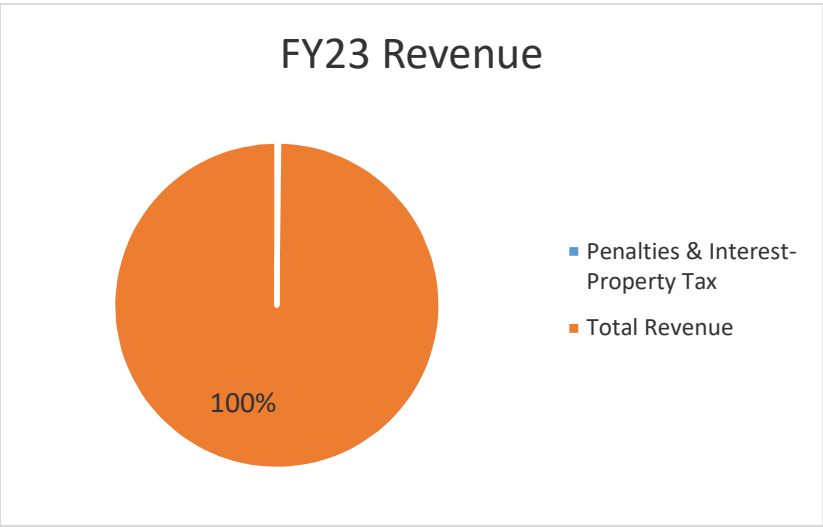
REVENUE TITLE:	<b>Penalties &amp; Interest – Property Tax</b>
GL ACCOUNT NUMBER:	100001-319100
LEGAL AUTHORIZATION FOR COLLECTION:	O.C.G.A. § 48-5-93,
COLLECTION METHOD:	Collected by Whitfield County Tax Commissioner’s office and forwarded to City of Dalton-City Hall by electronic funds transfer.
COLLECTION FREQUENCY:	Year round
FEE SCHEDULE OR FORMULA (IF ANY):	Penalties will be calculated, after 120 days, 5%, 20% maximum. Interest will be calculated at Federal Prime Rate + 3%. After 3 years delinquent, the property will be eligible for sale at the annual Levy sale.
SOURCES OF REVENUE:	Property Owners, delinquent
COLLECTION AGENT	Whitfield County Tax Commissioner
DESCRIPTION:	Penalties and Interest are assessed on property tax bills that are not paid by the due date.



# Penalties & Interest-Property Tax

FY16	\$96,207
FY17	\$104,975
FY18	\$78,951
FY19	\$115,596
FY20	\$100,677
FY21	\$121,918
FY22	\$85,645
FY23	\$81,550

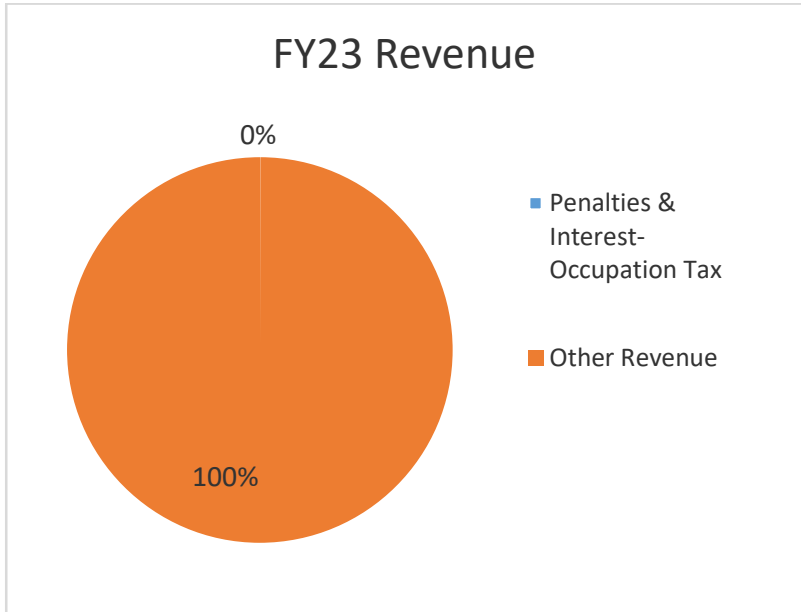
FY23 Total Revenue	\$49,763,124
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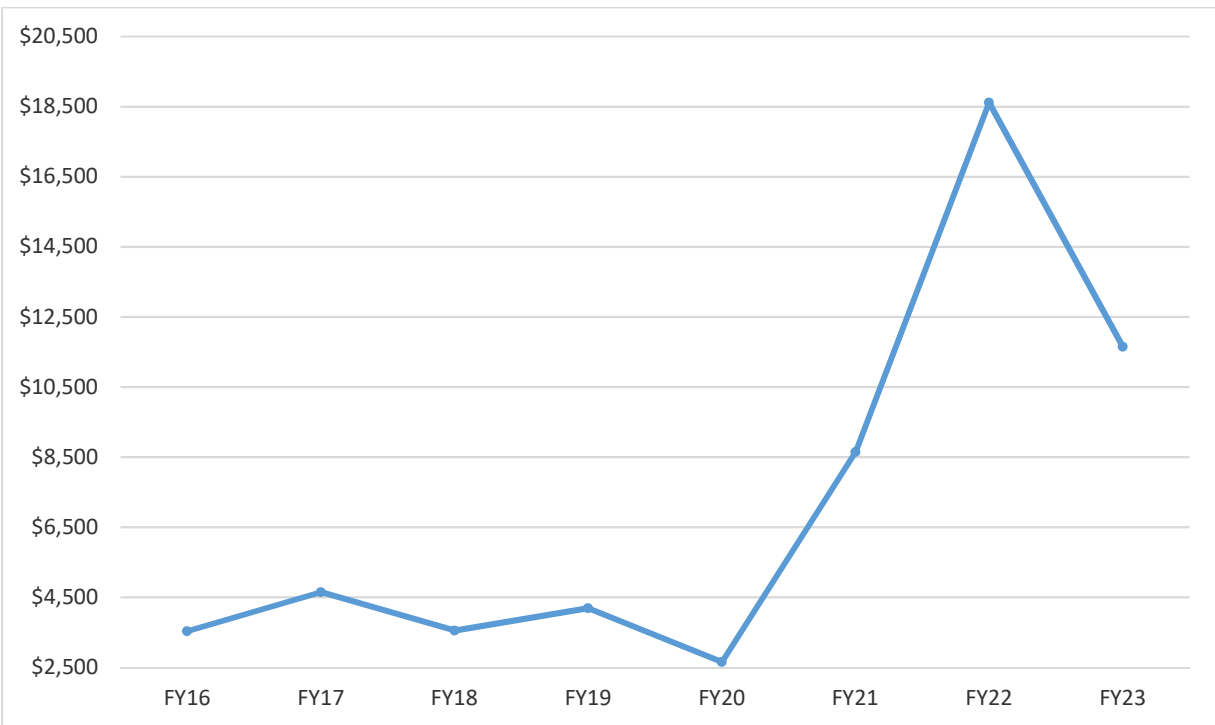
REVENUE TITLE:	<b>Penalties &amp; Interest – Occupation Taxes</b>
GL ACCOUNT NUMBER(S):	100001-319400
REVENUE CHARGE CODE(S):	319400
LEGAL AUTHORIZATION FOR COLLECTION:	O.C.G.A. § 48-13-1
COLLECTION METHOD:	Collected from business owner at payment
COLLECTION FREQUENCY:	Year round
FEE SCHEDULE OR FORMULA (IF ANY):	10% Penalty plus interest at 1 1/2% per month, after April 1 <sup>st</sup>
SOURCES OF REVENUE:	Businesses
COLLECTION AGENT:	City of Dalton – Clerk’s Office
DESCRIPTION:	Amounts collected from penalties and interest on occupational taxes

## Penalties & Interest – Occupation Tax

FY16	\$3,540
FY17	\$4,650
FY18	\$3,553
FY19	\$4,197
FY20	\$2,657
FY21	\$8,647
FY22	\$18,616
FY23	\$11,655



<b>FY23 Total Revenue</b>	<b>\$49,763,124</b>
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# **SECTION 2: LICENSES & PERMITS**

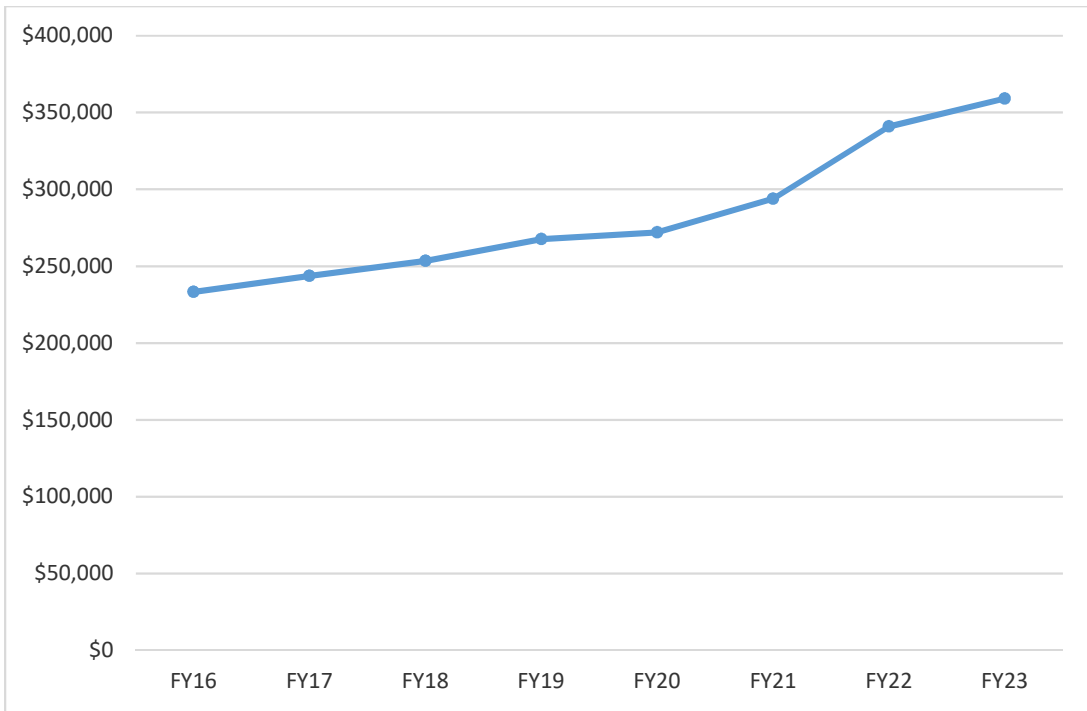
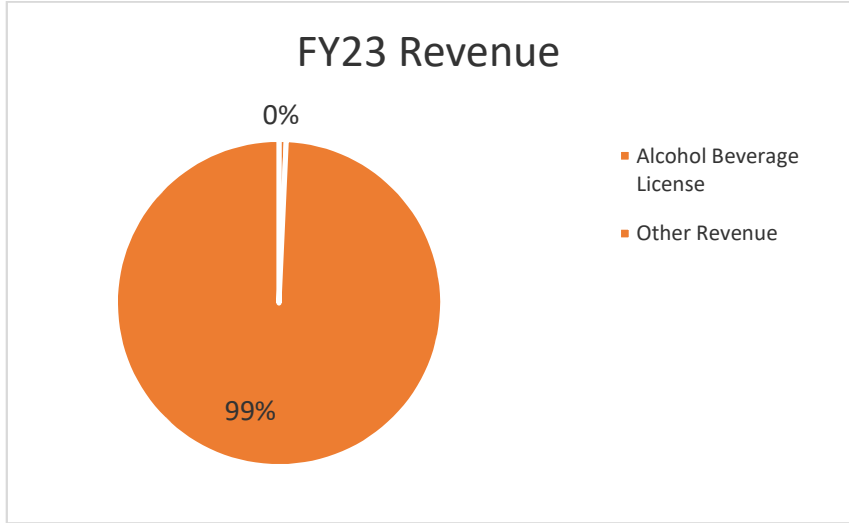
- Alcohol Beverage License
- Insurance Business License
- Food Truck License Fee
- Fireworks License Fee
- Donation Bin Application
- Special Events Permit – Alcohol
- Motor Vehicle Operation License
- Penalties & Interest - Alcohol Beverage License

REVENUE TITLE:	<b>Alcohol Beverage License</b>
GL ACCOUNT NUMBER(S):	100001-321100:321990
REVENUE CHARGE CODE(S):	Not Applicable
LEGAL AUTHORIZATION FOR COLLECTION:	O.C.G.A § 3-5-40 and § 3-6-40, City of Dalton Ordinance 6-73
COLLECTION METHOD:	Renewal issued
COLLECTION FREQUENCY:	Annual
FEE SCHEDULE OR FORMULA (IF ANY):	<p><b>Distilled Spirits</b>  Manufacturer: \$5,000 Retailer (package): \$5,000  Micro-Brewery: \$750 Pouring: \$2,000  Wholesaler: \$100 Private Club: \$2,000  Temporary permit: \$100 Local Caterer: \$2,000  Preferred Caterer:\$4,000</p> <p><b>Malt Beverages</b>  Manufacturer: \$5,000 Retailer (package): \$750  Micro-Brewery: \$750 Pouring: \$750  Wholesaler: \$100 Temporary permit: \$50  Local Caterer: \$375 Brew Pub: \$5,000  Preferred Caterer: \$750</p> <p><b>Wine</b>  Wholesaler: \$100 Retailer (package): \$750  Pouring: \$750 Temporary permit: \$50  Local Caterer: \$375 Brew Pub: \$5,000</p>
SOURCES OF REVENUE:	Businesses
COLLECTION AGENT:	City of Dalton - Clerk's Office
DESCRIPTION:	License required to operate within the city limits.

# Alcohol Beverage License

FY16	\$233,208
FY17	\$243,563
FY18	\$253,458
FY19	\$267,542
FY20	\$271,954
FY21	\$293,896
FY22	\$340,854
FY23	\$359,104

FY23 Total Revenue	\$49,763,124
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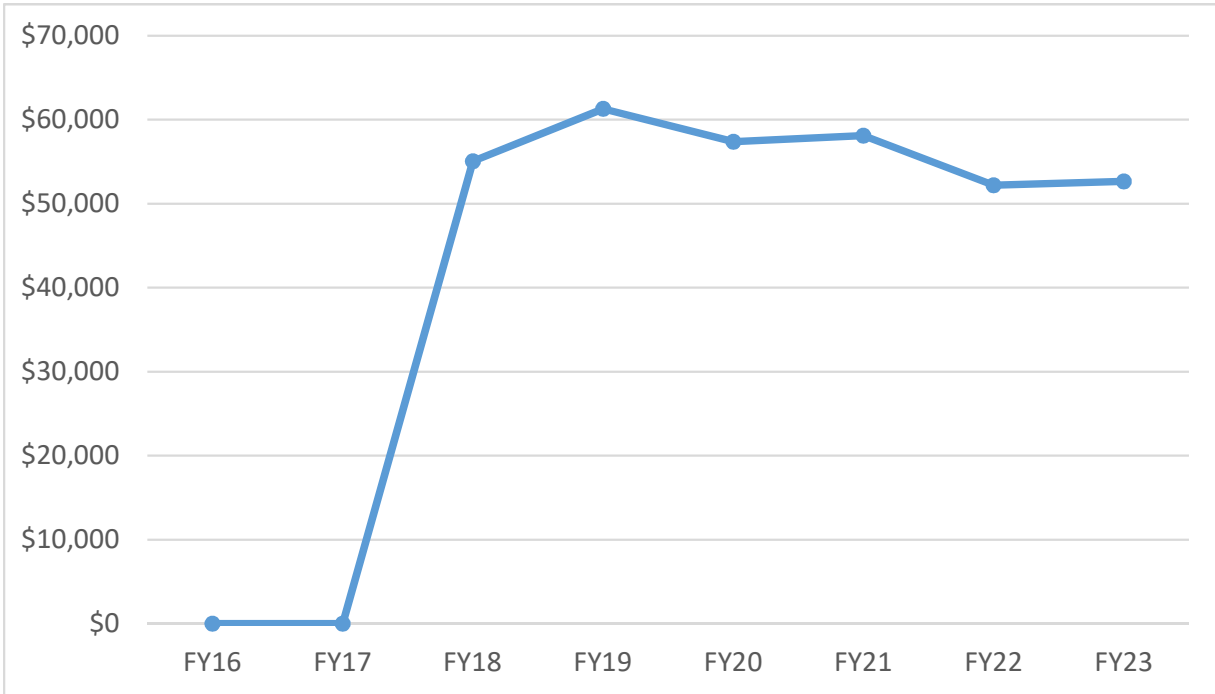
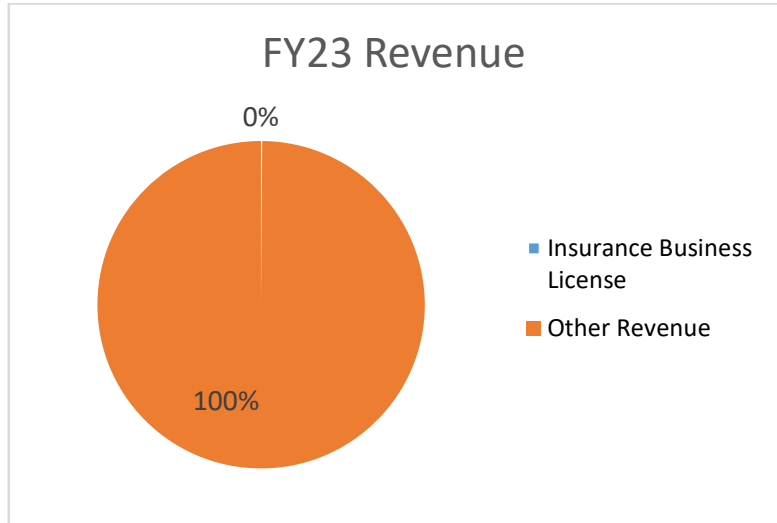
REVENUE TITLE:	<b>Insurance Business License</b>
GL ACCOUNT NUMBER(S):	100001-321220
REVENUE CHARGE CODE(S):	INS
LEGAL AUTHORIZATION FOR COLLECTION:	City of Dalton Ordinance 26-77
COLLECTION METHOD:	Renewal issued
COLLECTION FREQUENCY:	Annually
FEE SCHEDULE OR FORMULA (IF ANY):	\$100, per separate business location
SOURCES OF REVENUE:	Insurance Companies/Agents
COLLECTION AGENT:	City of Dalton – Clerk’s Office
DESCRIPTION:	There is an annual license fee in the amount of \$100 levied for each insurer doing business within the City of Dalton, Georgia. For each separate business location in excess of one not covered by section 26/78, which is operating on behalf of such insurers with the City of Dalton, Georgia, there is hereby levied a license fee in the amount of \$100.00



# Insurance Business License

FY16	\$-
FY17	\$-
FY18	\$55,050
FY19	\$61,300
FY20	\$57,380
FY21	\$58,100
FY22	\$52,210
FY23	\$52,670

FY23 Total Revenue	\$49,763,124
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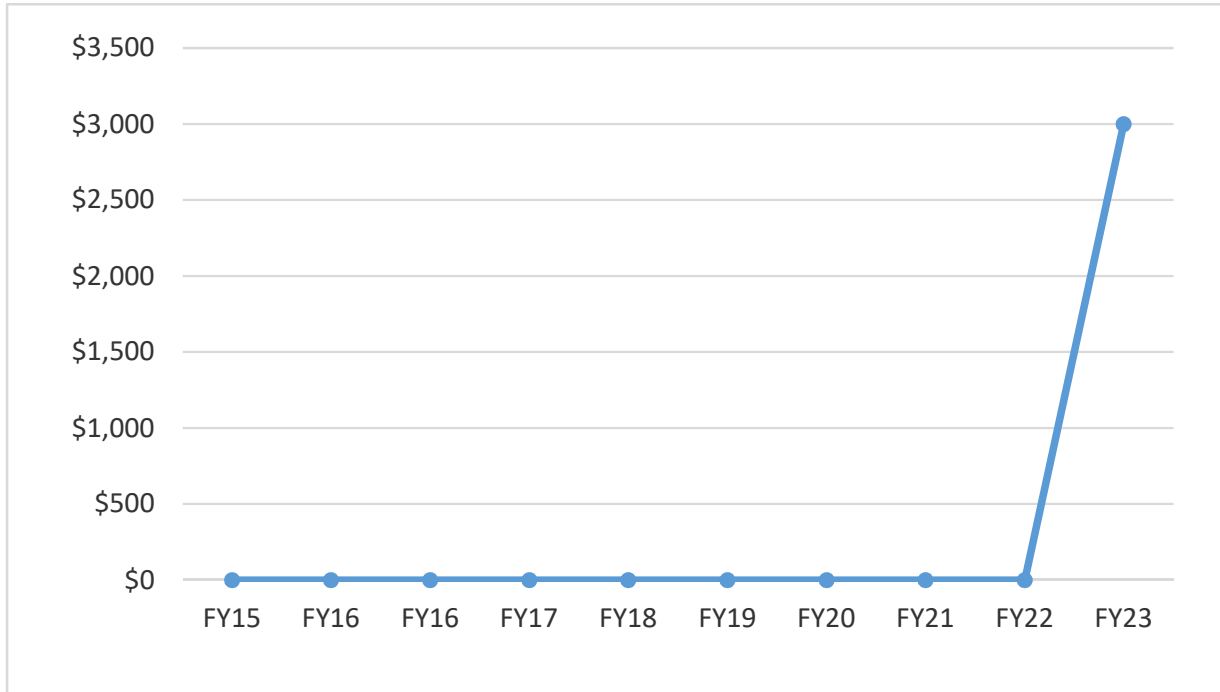
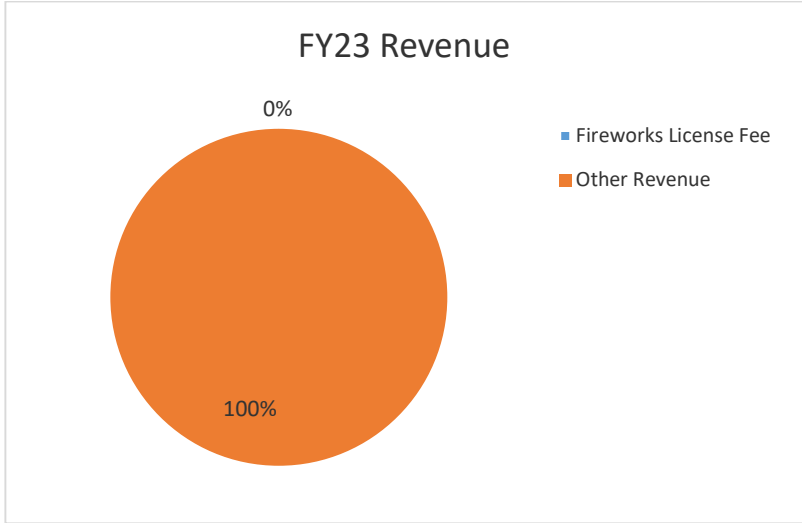


REVENUE TITLE:	<b>Food Truck License Fee</b>
GL ACCOUNT NUMBER(S):	100001-322300
REVENUE CHARGE CODE(S):	322300
LEGAL AUTHORIZATION FOR COLLECTION:	Ordinance 22-20
COLLECTION METHOD:	At time of application
COLLECTION FREQUENCY:	Varies
FEE SCHEDULE OR FORMULA (IF ANY):	\$200/annual \$50/one-time use
SOURCES OF REVENUE:	Applicant
COLLECTION AGENT:	City of Dalton - City Hall
DESCRIPTION:	Permit to set up Food Truck at City sponsored events such as the 'Off The Rails" summer concert series at Burr Park, in geographic areas of Dalton that the City designates as a "designated food truck area", or on a private property at a commercial location. The "designated food truck areas" will be selected by appointed City staff and in general will include Parks and Recreation Department properties and the Dalton Green. Food Truck operators would be required to obtain a license from the City of Dalton and be inspected by the Dalton Fire Department for adherence to public health and safety considerations.

# Food Truck License Fee

FY16	\$ -
FY17	\$ -
FY18	\$ -
FY19	\$ -
FY20	\$ -
FY21	\$ -
FY22	\$ -
FY23	\$3,000

FY23 Total Revenue	\$49,763,124
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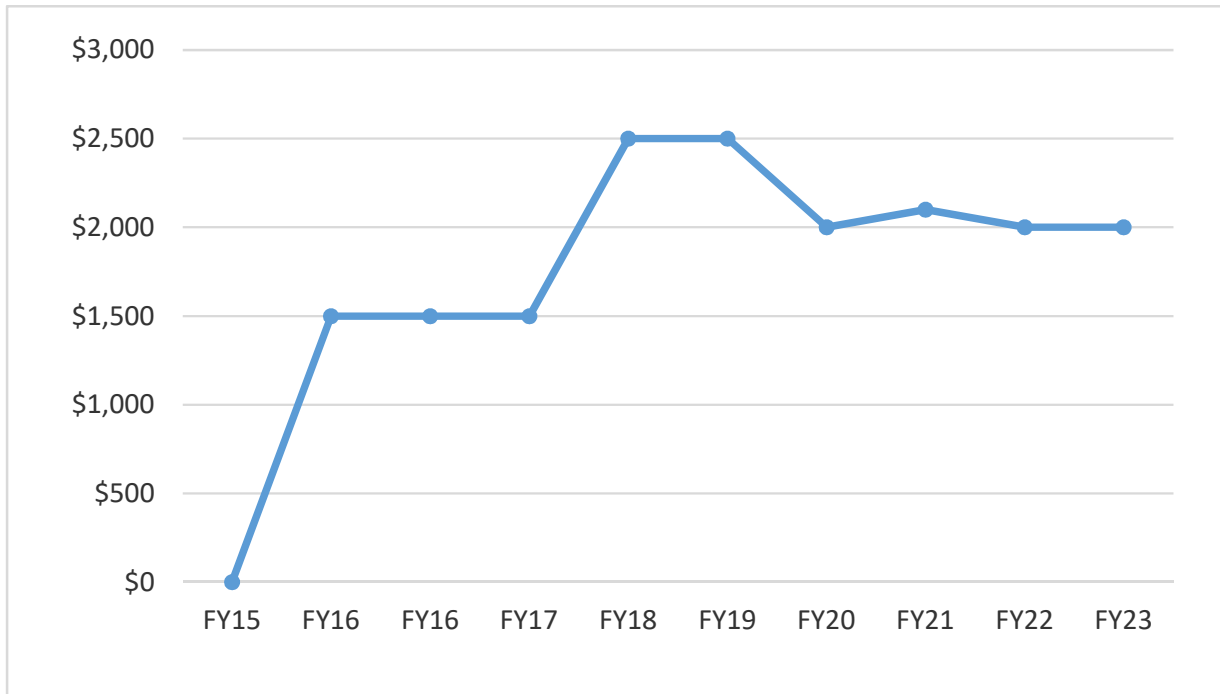
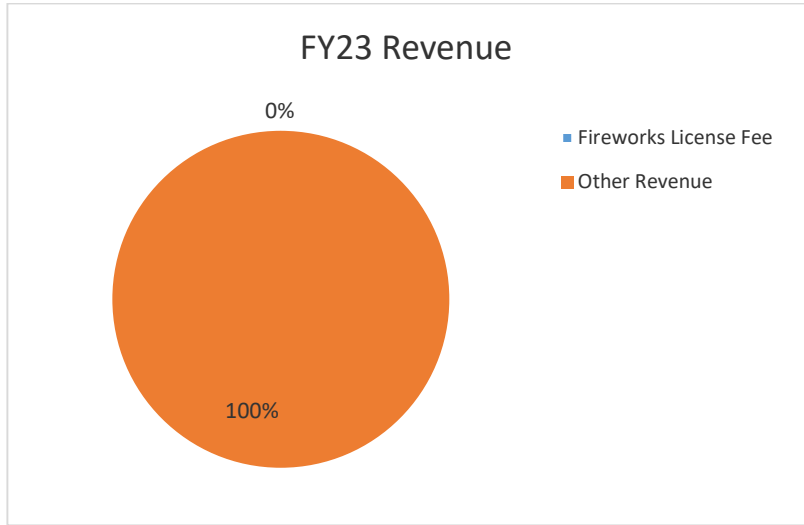


REVENUE TITLE:	<b>Fireworks License Fee</b>
GL ACCOUNT NUMBER(S):	100001-321270
REVENUE CHARGE CODE(S):	321270
LEGAL AUTHORIZATION FOR COLLECTION:	O.C.G.A Title 25
COLLECTION METHOD:	At time of application
COLLECTION FREQUENCY:	Varies
FEE SCHEDULE OR FORMULA (IF ANY):	\$500 per site
SOURCES OF REVENUE:	Applicant
COLLECTION AGENT:	City of Dalton - City Hall
DESCRIPTION:	Permit to sell Fireworks within the incorporate limits of the City of Dalton.

# Fireworks License Fee

FY16	\$1,500
FY17	\$1,500
FY18	\$2,500
FY19	\$2,500
FY20	\$2,000
FY21	\$2,100
FY22	\$2,000
FY23	\$2,000

FY23 Total Revenue	\$49,763,124
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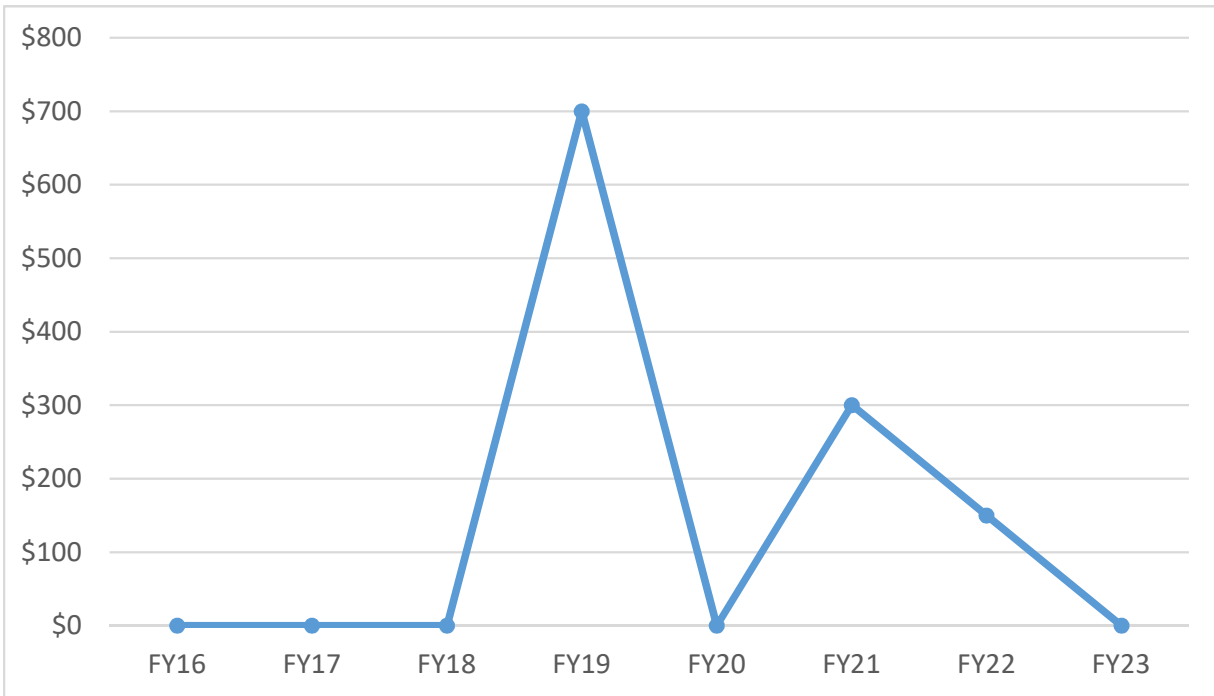
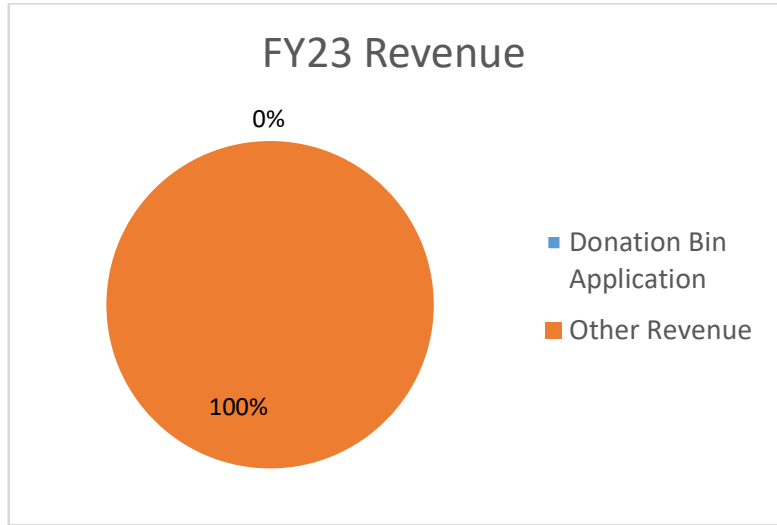


REVENUE TITLE:	<b>Donation Bin Application Fee</b>
GL ACCOUNT NUMBER(S):	100001-321280
REVENUE CHARGE CODE(S):	Not applicable
LEGAL AUTHORIZATION FOR COLLECTION:	City of Dalton Ordinance 22-25
COLLECTION METHOD:	At time of application
COLLECTION FREQUENCY:	Varies
FEE SCHEDULE OR FORMULA (IF ANY):	\$150, per application
SOURCES OF REVENUE:	Civic Organizations
COLLECTION AGENT:	City of Dalton – Clerk’s Office
DESCRIPTION:	Temporary permit issued to Civic Organization (Dalton Downtown Development Authority) or exempt organizations approved under I.R.S. Section 501 (c) or (d) to maintain donation bin locations.

## Donation Bin Application Fee

FY16	\$-
FY17	\$-
FY18	\$-
FY19	\$700
FY20	\$-
FY21	\$300
FY22	\$150
FY23	\$-

FY23 Total Revenue	\$49,763,124
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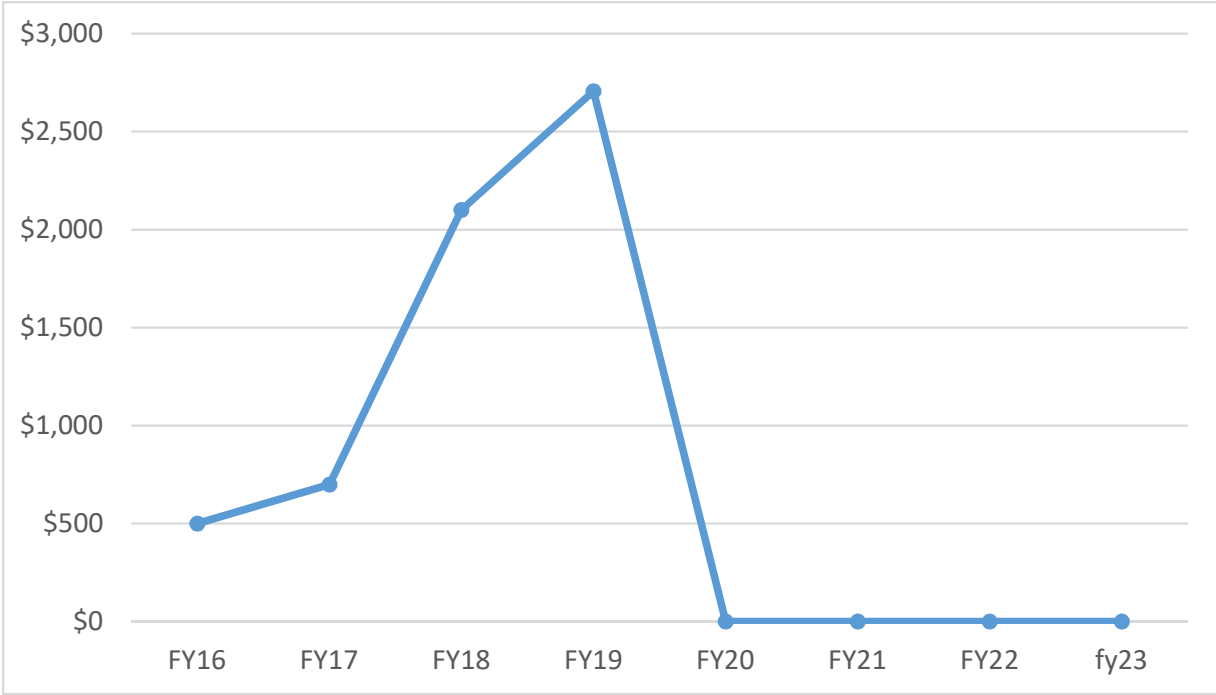
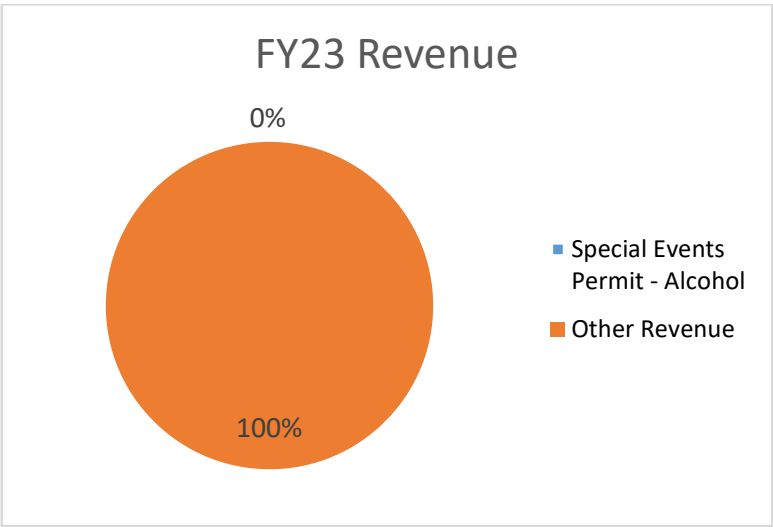
REVENUE TITLE:	<b>Special Events Permit -Alcohol</b>
GL ACCOUNT NUMBER(S):	100001-321500
REVENUE CHARGE CODE(S):	Not applicable
LEGAL AUTHORIZATION FOR COLLECTION:	City of Dalton Ordinance 10-112
COLLECTION METHOD:	At time of application
COLLECTION FREQUENCY:	Varies
FEE SCHEDULE OR FORMULA (IF ANY):	\$50 Beer/ \$50 Wine
SOURCES OF REVENUE:	Civic Organizations
COLLECTION AGENT:	City of Dalton – Clerk’s Office
DESCRIPTION:	Temporary permit issued to Civic Organization (Dalton Downtown Development Authority) or exempt organizations approved under I.R.S. Section 501 (c) or (d) to serve beer and/or wine.



# Special Events Permit – Alcohol

FY16	\$500
FY17	\$700
FY18	\$2,100
FY19	\$2,706
FY20	\$-
FY21	\$-
FY22	\$-
FY23	\$-

FY23 Total Revenue	\$49,763,124
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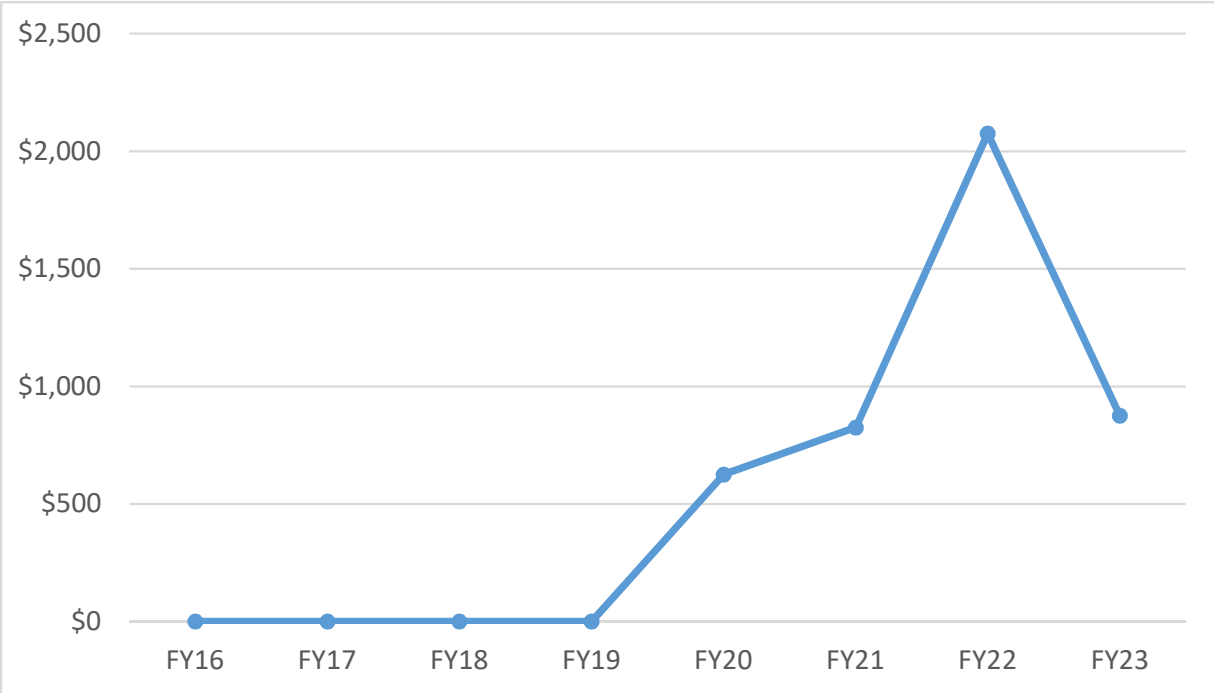
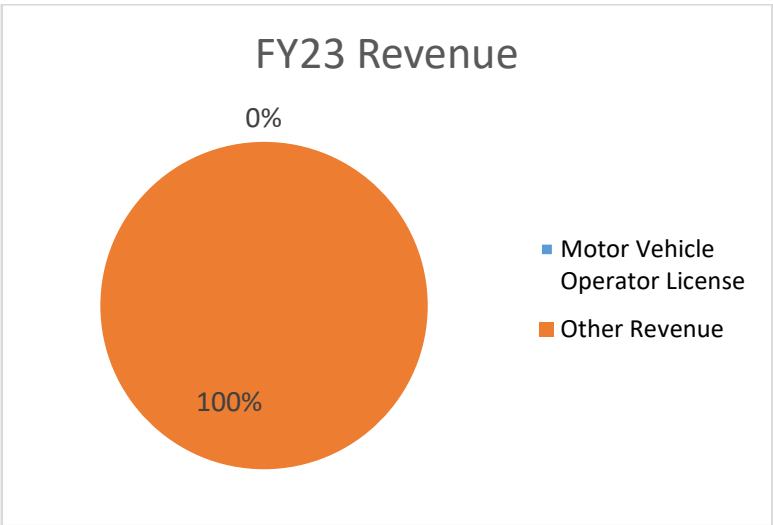


REVENUE TITLE:	<b>Motor Vehicle Operators License</b>
GL ACCOUNT NUMBER(S):	100001-322300
REVENUE CHARGE CODE(S):	Not applicable
LEGAL AUTHORIZATION FOR COLLECTION:	City of Dalton Ordinance 126-65
COLLECTION METHOD:	At time of application
COLLECTION FREQUENCY:	Varies
FEE SCHEDULE OR FORMULA (IF ANY):	\$25 per owner and driver
SOURCES OF REVENUE:	Taxi Companies
COLLECTION AGENT:	City of Dalton –Police Department
DESCRIPTION:	License for drivers acting as Taxi Cab Drivers

# Motor Vehicle Operator License

FY16	\$-
FY17	\$-
FY18	\$-
FY19	\$-
FY20	\$625
FY21	\$825
FY22	\$2,075
FY23	\$875

FY23 Total Revenue	\$49,763,124
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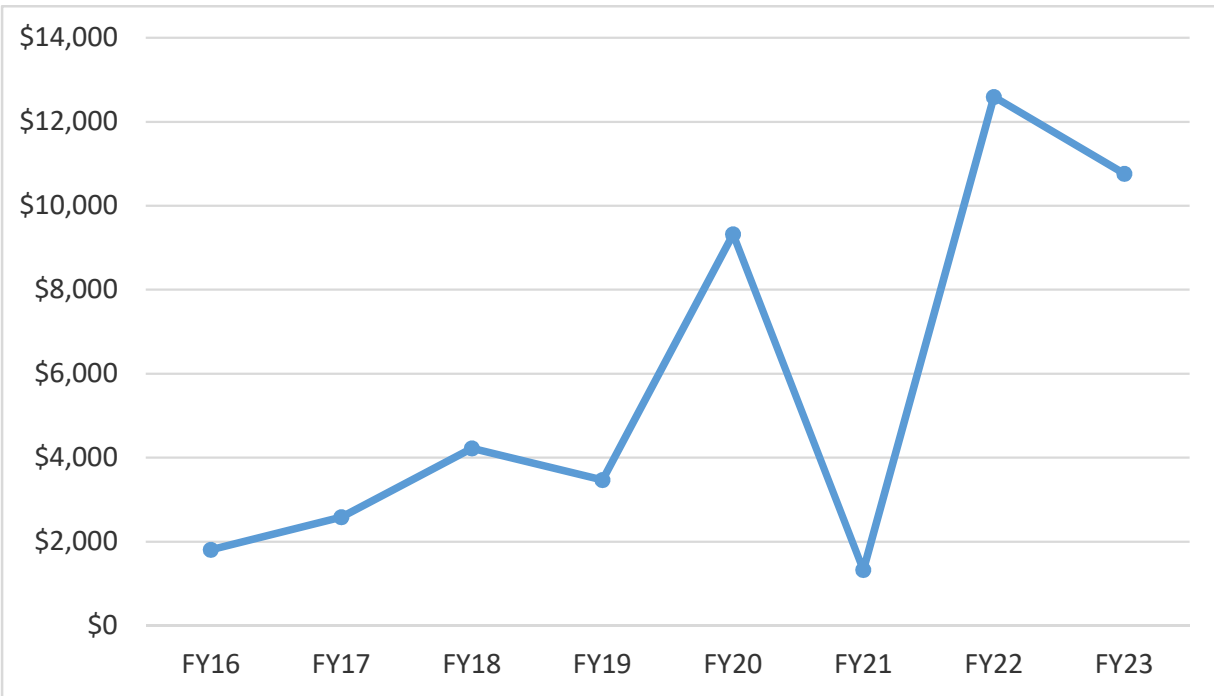
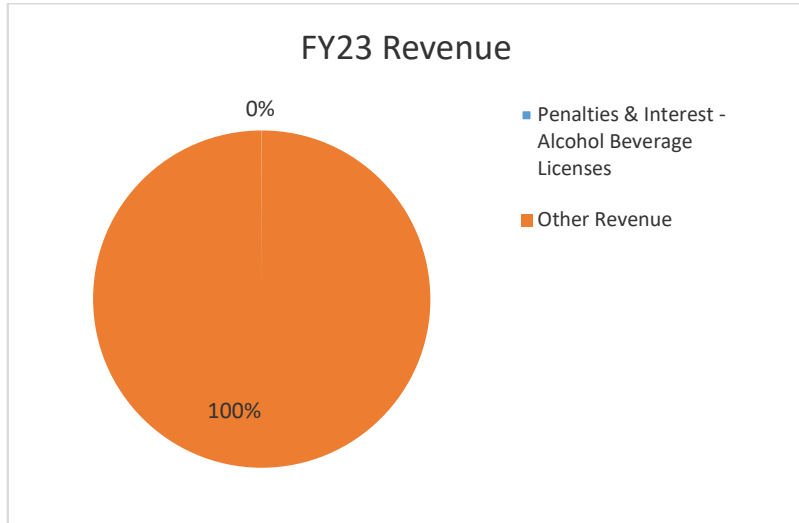


REVENUE TITLE:	<b>Penalties, Fines &amp; Interest - Alcohol Beverage License</b>
GL ACCOUNT NUMBER(S):	100001-324000, 100001-319901, 100001-321102
REVENUE CHARGE CODE(S):	Not Applicable
LEGAL AUTHORIZATION FOR COLLECTION:	City of Dalton Ordinance 6-233
COLLECTION METHOD:	Penalty paid by business at time license is obtained
COLLECTION FREQUENCY:	Varies
FEE SCHEDULE OR FORMULA (IF ANY):	10% penalty imposed
SOURCES OF REVENUE:	Businesses
COLLECTION AGENT:	City of Dalton – Clerk’s Office
DESCRIPTION:	Revenues received from penalties assessed on delinquent business license renewals.  If not paid by February 15 <sup>th</sup> of each year subject to a 10% penalty.

# Penalties, Fines, & Interest - Alcohol Beverage Licenses

FY16	\$1,803
FY17	\$2,580
FY18	\$4,226
FY19	\$3,468
FY20	\$9,318
FY21	\$1,323
FY22	\$12,592
FY23	\$10,761

FY23 Total Revenue	\$49,763,124
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# **SECTION 3: INTERGOVERNMENTAL REVENUES**

- Federal Government Grants
- State Government Grants & Contracts
- Payment in Lieu of Taxes

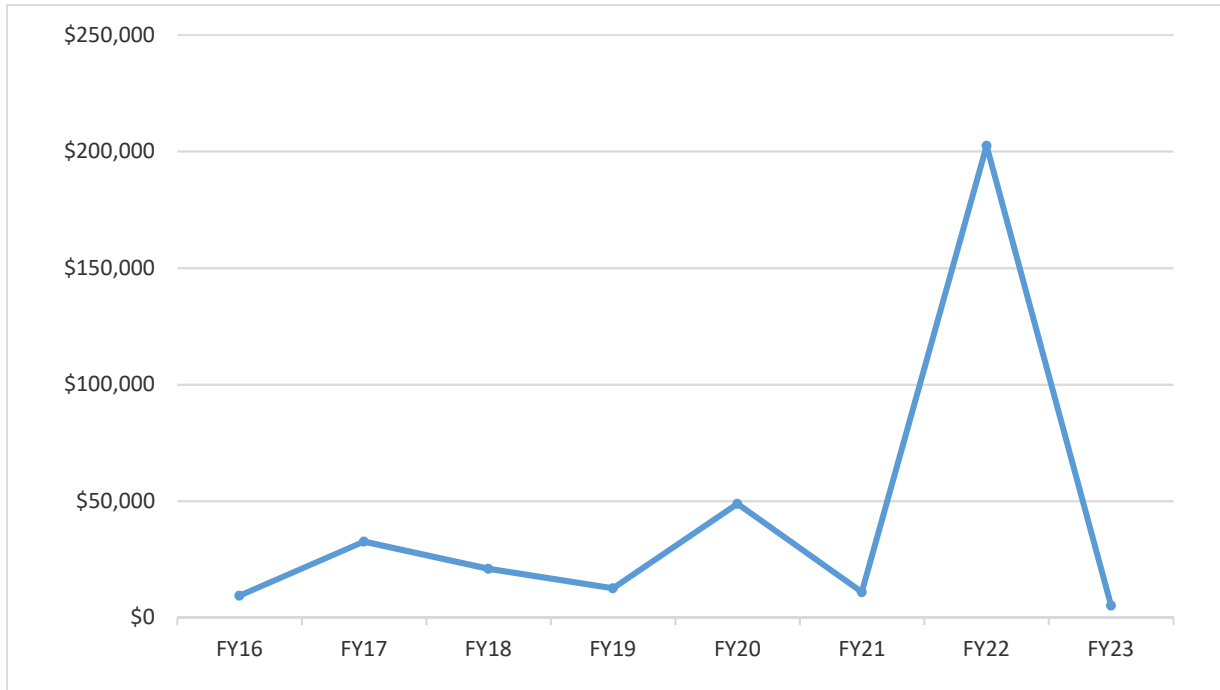
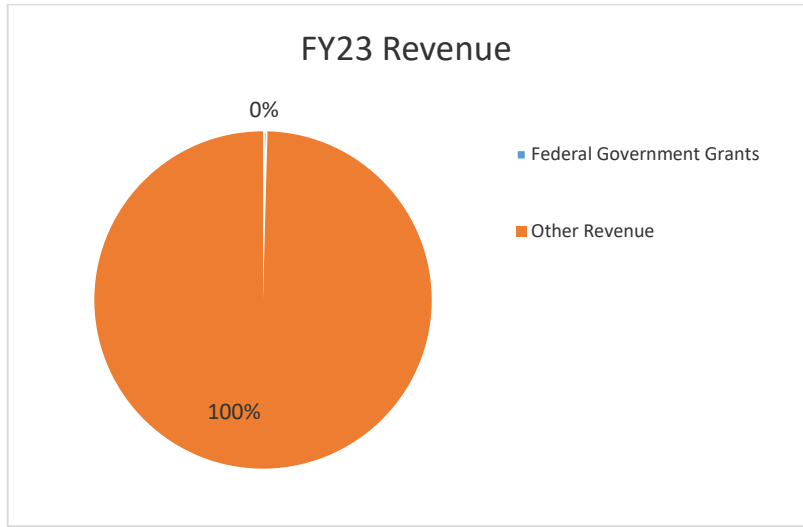
REVENUE TITLE:	<b>Federal Government Grants</b>
GL ACCOUNT NUMBER(S):	100001-331000
REVENUE CHARGE CODE(S):	331000
LEGAL AUTHORIZATION FOR COLLECTION:	Grant Agreements
COLLECTION METHOD:	Reimbursement after actual expenditures are made and requested from Grantor, remitted mostly by electronic funds transfer.
COLLECTION FREQUENCY:	Varies
FEE SCHEDULE OR FORMULA (IF ANY):	Reimbursement of actual expenditures
SOURCES OF REVENUE:	Current Examples: Governor's Office of Highway Safety
COLLECTION AGENT:	Currently: City of Dalton – City Hall
DESCRIPTION:	Various grants are awarded to the City of Dalton at various times, for various projects. Some grants can be federally funded and pass through the State of Georgia.



## Federal Government Grants

FY16	\$9,502
FY17	\$32,685
FY18	\$21,044
FY19	\$12,620
FY20	\$48,865
FY21	\$11,003
FY22	\$202,545
FY23	\$5,172

FY23 Total Revenue	\$49,763,124
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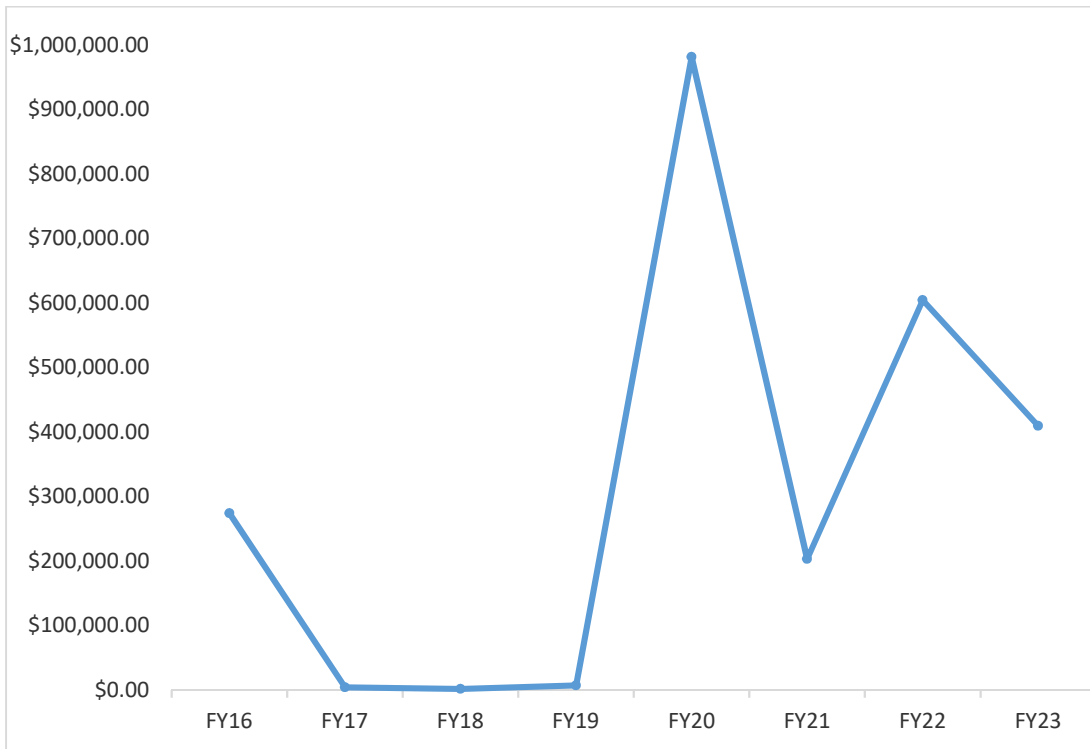
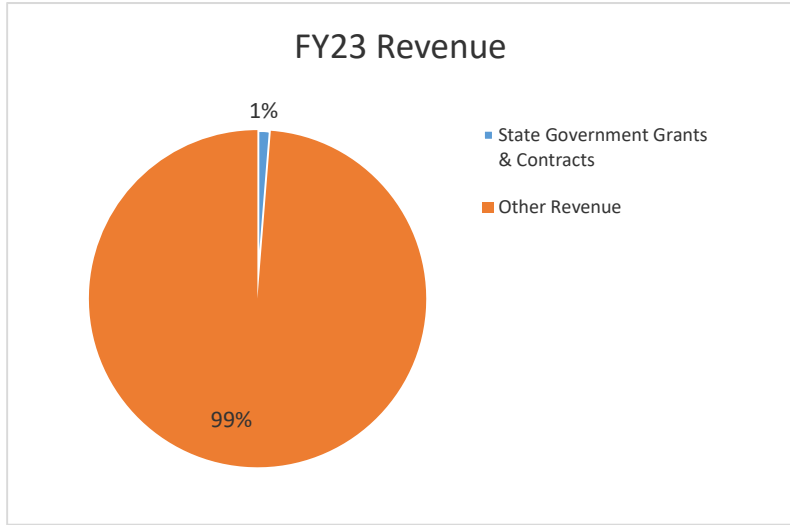


REVENUE TITLE:	<b>State Government Grants &amp; Contracts</b>
GL ACCOUNT NUMBER(S):	100001-334000
REVENUE CHARGE CODE(S):	33400
LEGAL AUTHORIZATION FOR COLLECTION:	Grant Agreements
COLLECTION METHOD:	Reimbursement after actual expenditures are made and requested from Grantor, remitted mostly by electronic funds transfer.
COLLECTION FREQUENCY:	Varies
FEE SCHEDULE OR FORMULA (IF ANY):	Reimbursement of actual expenditures
SOURCES OF REVENUE:	Current Example: Conasauga Safe Streets
COLLECTION AGENT:	Currently: City of Dalton – City Hall
DESCRIPTION:	Grants vary year to year based on awards.

## State Government Grants & Contracts

FY16	\$274,159
FY17	\$4,136
FY18	\$1,886
FY19	\$7,245
FY20	\$981,539
FY21	\$203,508
FY22	\$604,775
FY23	\$409,789

FY23 Total Revenue	\$49,763,124
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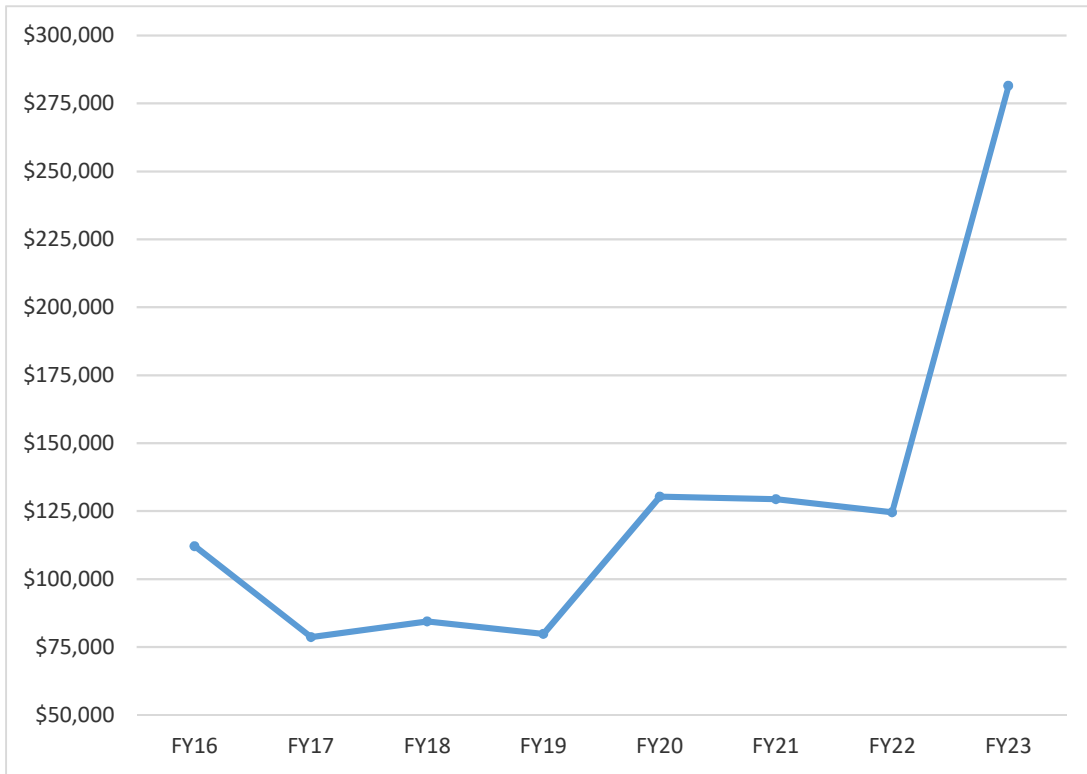
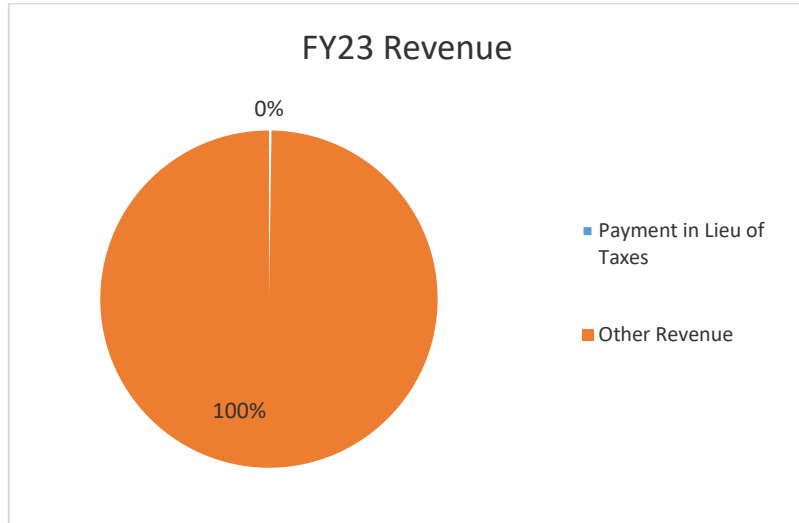


REVENUE TITLE:	<b>Payment in Lieu of Taxes</b>
GL ACCOUNT NUMBER(S):	100001-338000
REVENUE CHARGE CODE(S):	338000
LEGAL AUTHORIZATION FOR COLLECTION:	O.C.G.A. § 8-3-8
COLLECTION METHOD:	Housing Authority submits annually in December to City of Dalton - City Hall by check. JDA Pilot deals are collected by Whitfield County Tax Commissioner and remitted annually to City of Dalton.
COLLECTION FREQUENCY:	Annually, in December
FEE SCHEDULE OR FORMULA (IF ANY):	No payment for any year shall be made to the Municipality in excess of the amount of the real property taxes which would have been paid to the Municipality for such year if the Project were not exempt from taxation.
SOURCES OF REVENUE:	Housing Authority of the City of Dalton PILOT deals through Dalton-Whitfield Joint Development Authority
COLLECTION AGENT:	City of Dalton - City Hall
DESCRIPTION:	An authority and its property, as well as only that portion of any housing project subject to a private enterprise agreement consisting of the eligible housing units therein that are occupied or reserved for occupancy by persons of low income, shall be exempt from all taxes and special assessments of the city, the county, and the state or any political subdivision thereof, provided that, in lieu of such taxes or special assessments, an authority may agree to make payments to the city or the county or any such political subdivision for improvements, services, and facilities furnished by such city, county, or political subdivision for the benefit.

## Payment in Lieu of Taxes

FY16	\$112,150
FY17	\$78,638
FY18	\$84,427
FY19	\$79,828
FY20	\$130,312
FY21	\$129,360
FY22	\$124,602
FY23	\$281,522

FY23 Total Revenue	\$49,763,124
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# **SECTION 4: CHARGES FOR SERVICES**

- Defensive Driving School Fees
- Special Events - Park
- Municipal Court Fees
- Interdepartmental Billing
- Qualifying Fee
- Advertising Fee
- Copies & Criminal History
- False Alarm Fees
- Fire Marshal Review
- Reimbursement - School Resource Officers
- Public Works-Miscellaneous Charges for Services
- Refuse Collection Charges
- Sale of Recycled Materials
- Admissions
- Program Fees-Adult
- Program Fees –Youth
- Instructional Fees
- Concessions
- Cemetery Fees
- Vendor Commissions

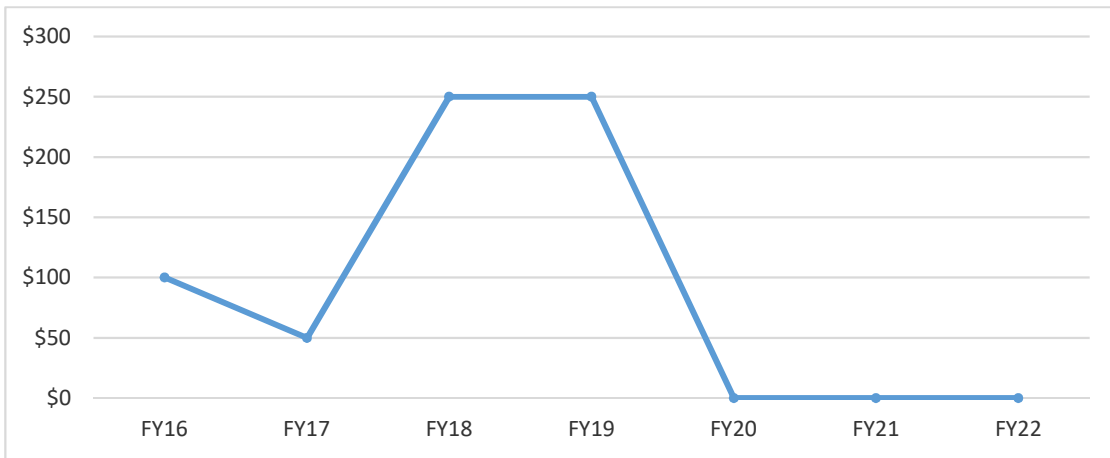
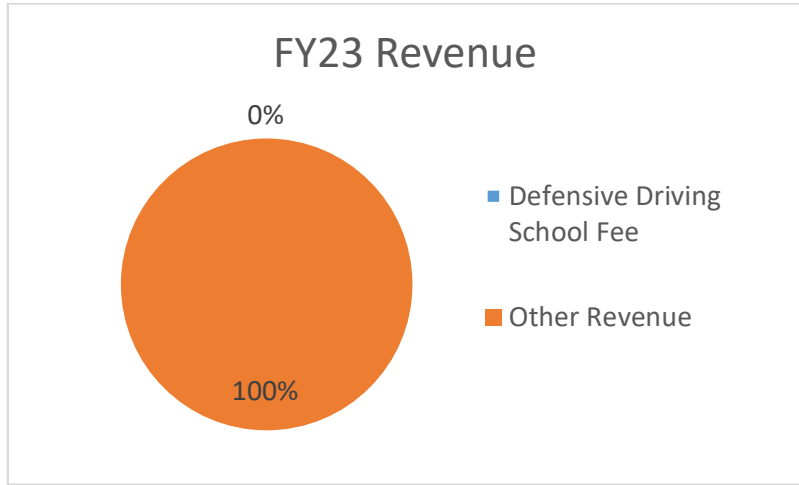
REVENUE TITLE:	<b>Defensive Driving School Fees</b>
GL ACCOUNT NUMBER(S):	100001-320505
REVENUE CHARGE CODE(S):	320505
LEGAL AUTHORIZATION FOR COLLECTION:	Not Applicable
COLLECTION METHOD:	At time of application
COLLECTION FREQUENCY:	Varies
FEE SCHEDULE OR FORMULA (IF ANY):	\$25.00 per applicant
SOURCES OF REVENUE:	Applicant
COLLECTION AGENT:	City of Dalton - Police Department
DESCRIPTION:	The City of Dalton Police Department periodically offers a Defensive Driving Class to interested participants.



## Defensive Driving School Fee

FY16	\$100
FY17	\$50
FY18	\$250
FY19	\$250
FY20	\$-
FY21	\$-
FY22	\$-
FY23	

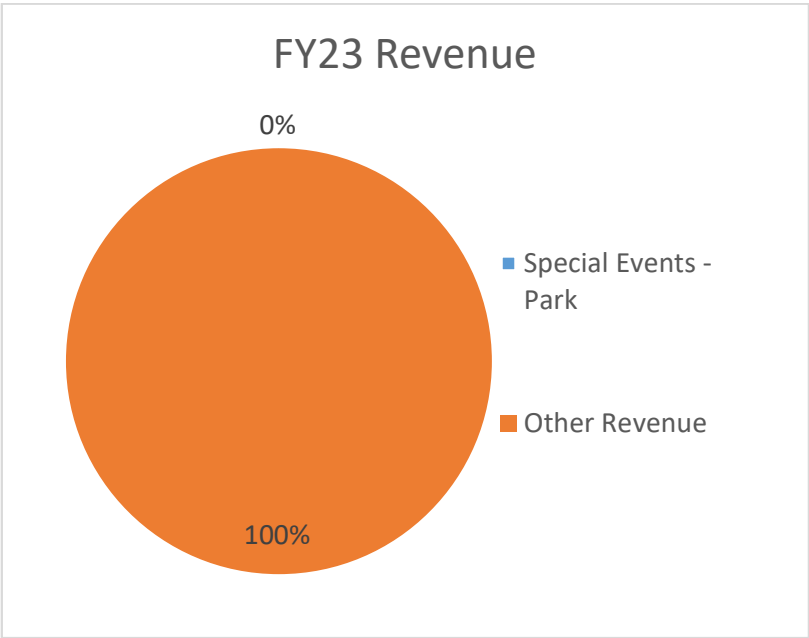
FY23 Total Revenue	\$49,763,124
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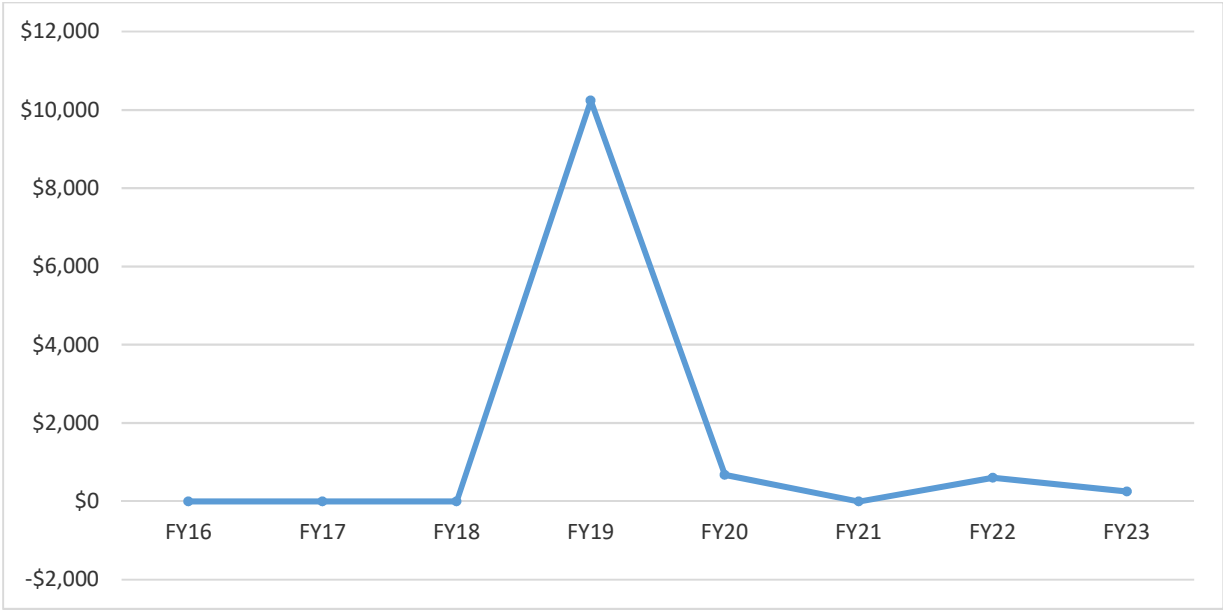
REVENUE TITLE:	<b>Special Events - Park</b>
GL ACCOUNT NUMBER(S):	100001-321260
REVENUE CHARGE CODE(S):	321260
LEGAL AUTHORIZATION FOR COLLECTION:	Not Applicable
COLLECTION METHOD:	At time of application
COLLECTION FREQUENCY:	Varies
FEE SCHEDULE OR FORMULA (IF ANY):	Varies
SOURCES OF REVENUE:	Applicant
COLLECTION AGENT:	City of Dalton - Various
DESCRIPTION:	Various rental fees of the parks

# Special Events – Park

FY16	\$-
FY17	\$-
FY18	\$-
FY19	\$10,238
FY20	\$675
FY21	\$-5
FY22	\$600
FY23	\$250



FY23 Total Revenue	\$49,763,124
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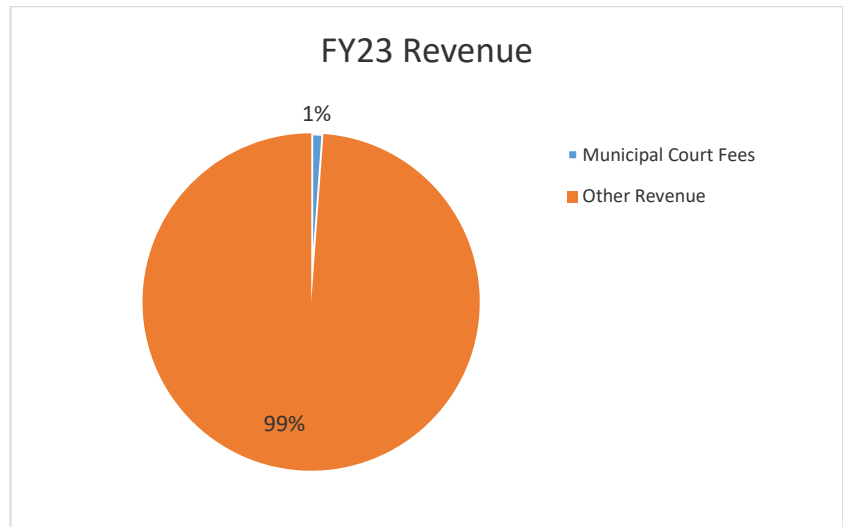


REVENUE TITLE:	<b>Municipal Court Fees</b>
GL ACCOUNT NUMBER(S):	100001-341100
REVENUE CHARGE CODE(S):	341100
LEGAL AUTHORIZATION FOR COLLECTION:	Various O.C.G.A sections
COLLECTION METHOD:	Due before Court Date
COLLECTION FREQUENCY:	Varies
FEE SCHEDULE OR FORMULA (IF ANY):	Varies depending on citation
SOURCES OF REVENUE:	Violators
COLLECTION AGENT:	City of Dalton - Municipal Court
DESCRIPTION:	Collections from the various citations written within the City Limits.

# Municipal Court Fees

FY16	\$803,219
FY17	\$743,691
FY18	\$715,497
FY19	\$592,789
FY20	\$507,195
FY21	\$629,098
FY22	\$570,533
FY23	\$770,786

FY23 Total Revenue	\$49,763,124
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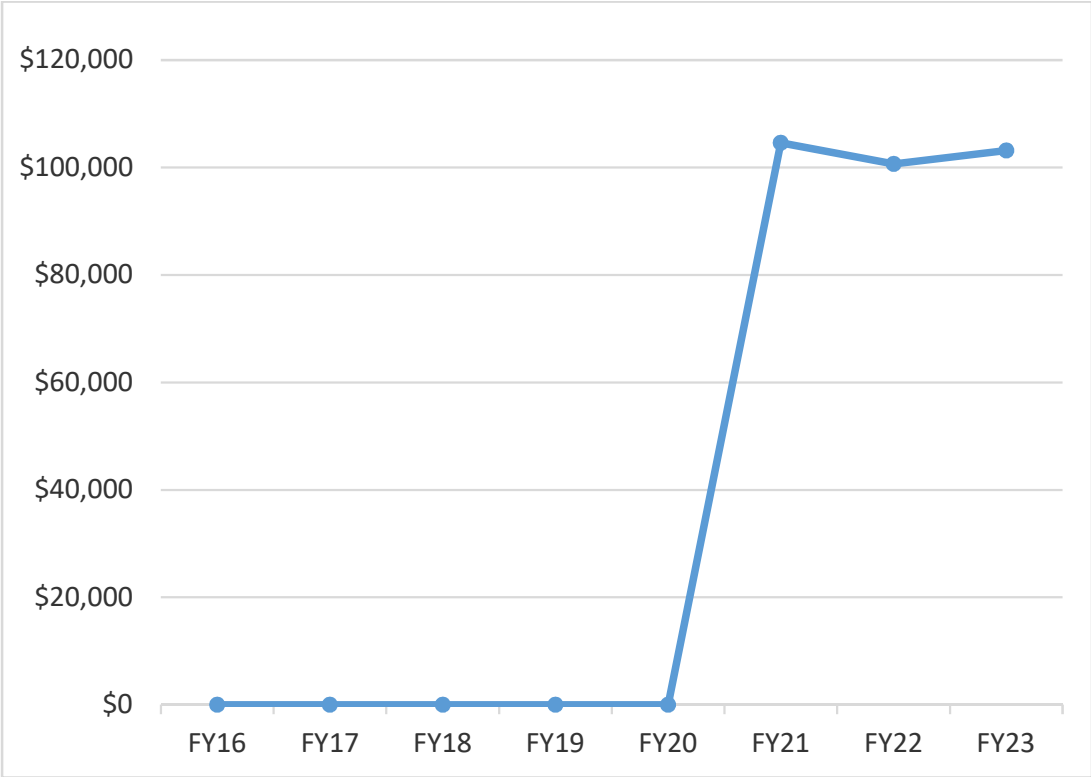
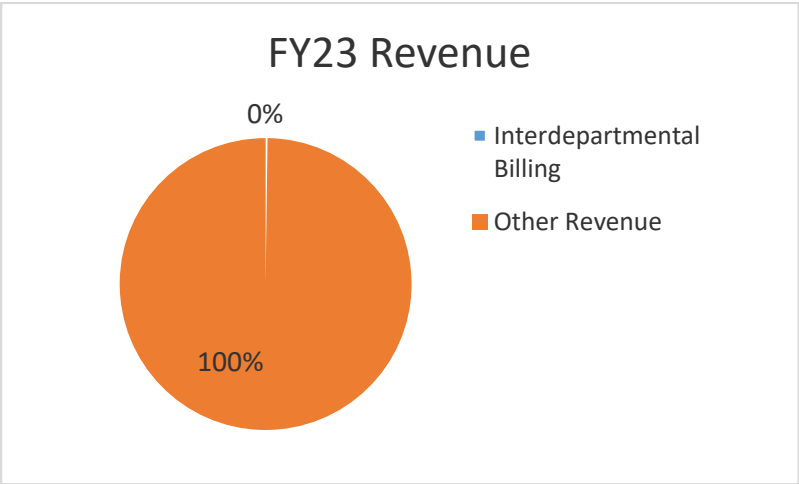


REVENUE TITLE:	<b>Interdepartmental Billing</b>
GL ACCOUNT NUMBER(S):	100001-341700
REVENUE CHARGE CODE(S):	Not Applicable
LEGAL AUTHORIZATION FOR COLLECTION:	Not Applicable
COLLECTION METHOD:	Billed at City of Dalton - City Hall
COLLECTION FREQUENCY:	Varies
FEE SCHEDULE OR FORMULA (IF ANY):	Based on actual expenditures
SOURCES OF REVENUE:	Departments within City of Dalton
COLLECTION AGENT:	City of Dalton - City Hall
DESCRIPTION:	Cost allocation of expenditures for Public Works Shop for services utilized by other departments.

# Interdepartmental Billing

FY16	\$-
FY17	\$-
FY18	\$-
FY19	\$-
FY20	\$-
FY21	\$104,605
FY22	\$100,679
FY23	\$103,166

FY23 Total Revenue	\$49,763,124
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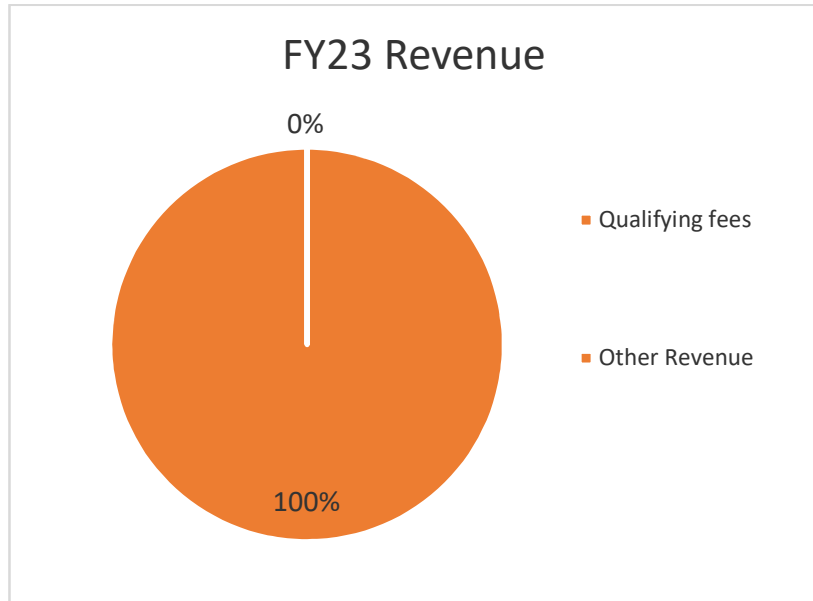


REVENUE TITLE:	<b>Qualifying Fee</b>
GL ACCOUNT NUMBER(S):	100001-341910
REVENUE CHARGE CODE(S):	341910, prior years classified differently
LEGAL AUTHORIZATION FOR COLLECTION:	City of Dalton Ordinance Sec. 42-4
COLLECTION METHOD:	Qualification of candidate
COLLECTION FREQUENCY:	Before each election
FEE SCHEDULE OR FORMULA (IF ANY):	Provided by state law
SOURCES OF REVENUE:	Candidate
COLLECTION AGENT:	City Clerk
DESCRIPTION:	Fee collected from each candidate qualifying for name to be placed on ballot for elected position.

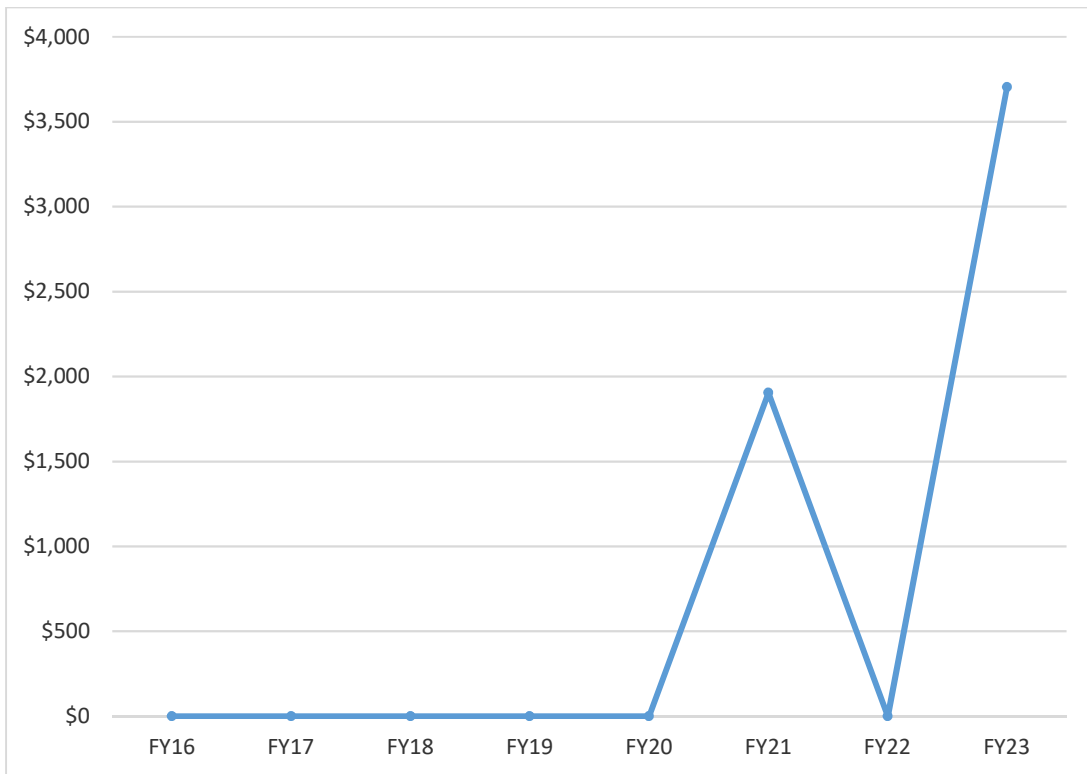


# Qualifying Fee

FY16	\$-
FY17	\$-
FY18	\$-
FY19	\$-
FY20	\$-
FY21	\$1,950
FY22	\$-
FY23	\$3,703



FY23 Total Revenue	\$49,763,124
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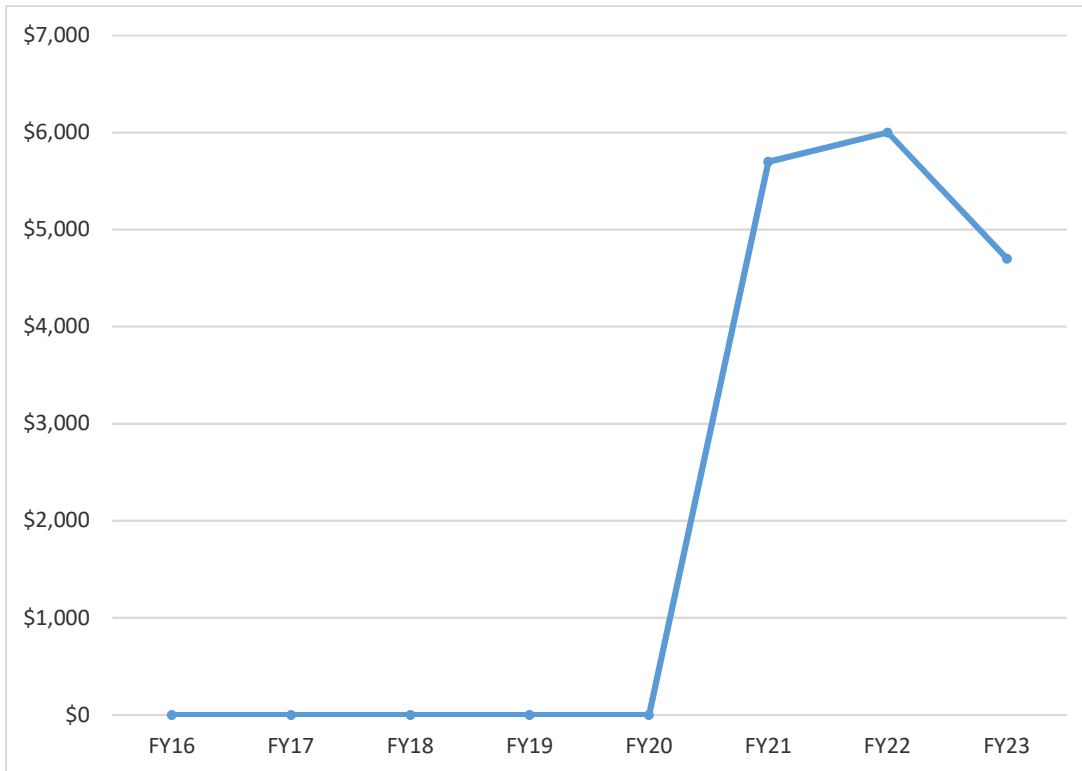
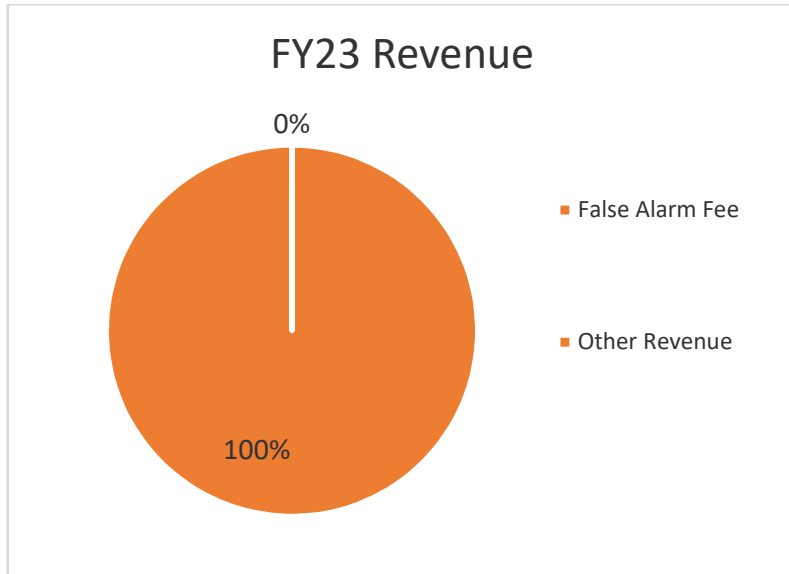


REVENUE TITLE:	<b>Advertising Fee</b>
GL ACCOUNT NUMBER(S):	100001-341920
REVENUE CHARGE CODE(S):	341920
LEGAL AUTHORIZATION FOR COLLECTION:	City of Dalton Ordinance Sec. 6-143
COLLECTION METHOD:	Businesses
COLLECTION FREQUENCY:	Varies
FEE SCHEDULE OR FORMULA (IF ANY):	Varies
SOURCES OF REVENUE:	Residents and Businesses
COLLECTION AGENT:	City of Dalton – City Hall
DESCRIPTION:	Fee imposed for various notices that must be published in the legal organ.

# Advertising Fee

FY16	\$-
FY17	\$-
FY18	\$-
FY19	\$-
FY20	\$-
FY21	\$5,700
FY22	\$6,000
FY23	\$4,700

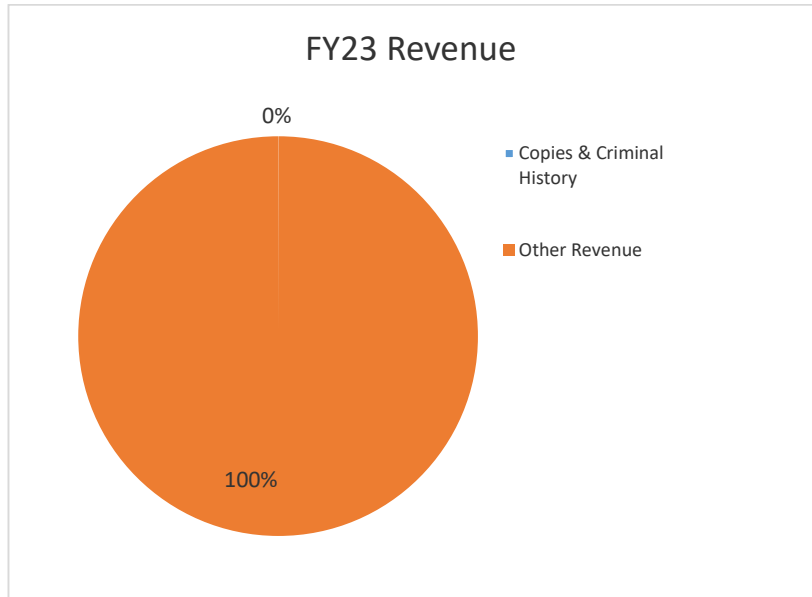
FY23 Total Revenue	\$49,763,124
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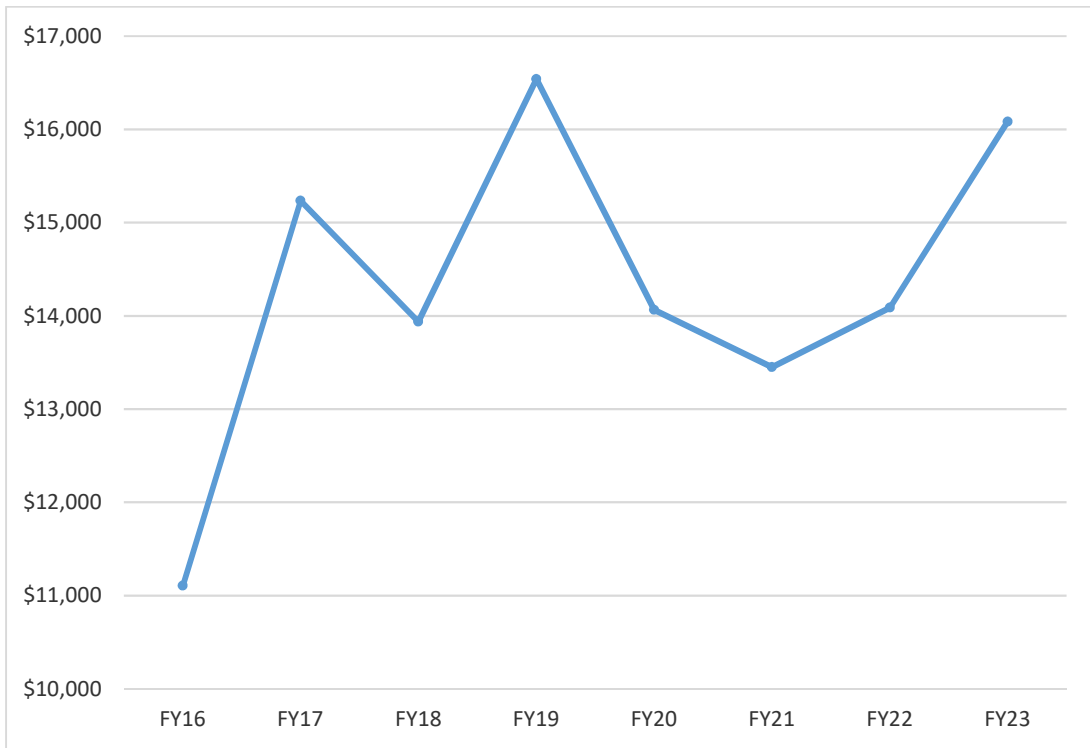
REVENUE TITLE:	<b>Copies &amp; Criminal History</b>
GL ACCOUNT NUMBER(S):	100001-342120
REVENUE CHARGE CODE(S):	342120
LEGAL AUTHORIZATION FOR COLLECTION:	O.C.G.A § 35-3-37
COLLECTION METHOD:	Fee is collected from customer or applicant at time of printing or duplicating service
COLLECTION FREQUENCY:	Varies
FEE SCHEDULE OR FORMULA (IF ANY):	Criminal History \$15.00
SOURCES OF REVENUE:	Applicants
COLLECTION AGENT:	City of Dalton - Police Department
DESCRIPTION:	Fees collected for the printing and duplication of materials, and criminal history.

# Copies & Criminal History

FY16	\$11,104
FY17	\$15,233
FY18	\$13,937
FY19	\$16,539
FY20	\$14,065
FY21	\$13,450
FY22	\$14,087
FY23	\$16,080



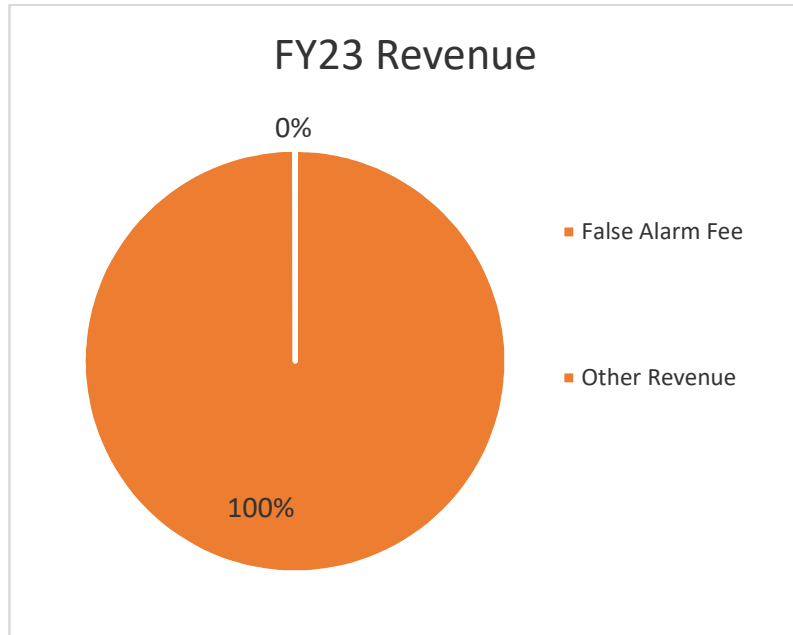
FY23 Total Revenue	\$49,763,124
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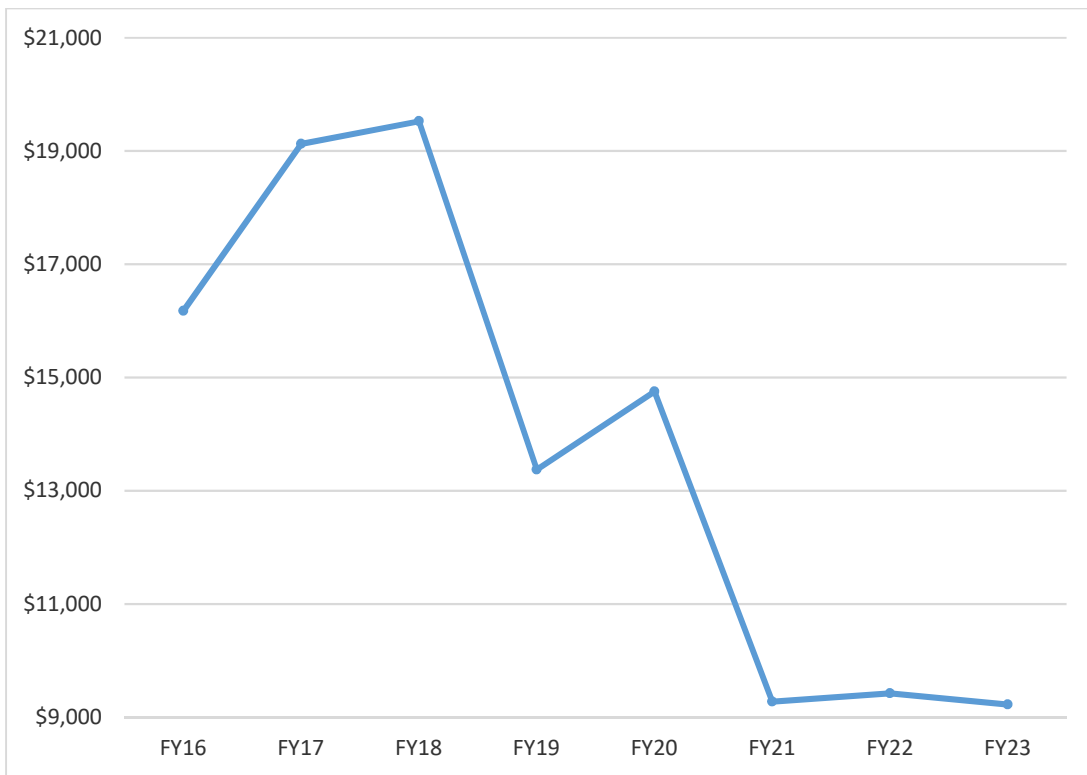
REVENUE TITLE:	<b>False Alarm Fee</b>
GL ACCOUNT NUMBER(S):	100001-342210
REVENUE CHARGE CODE(S):	342210
LEGAL AUTHORIZATION FOR COLLECTION:	City of Dalton Ordinance Sec. 46-30
COLLECTION METHOD:	Residents and Businesses are sent warning letters and then invoiced for each incident of a false alarm
COLLECTION FREQUENCY:	Varies
FEE SCHEDULE OR FORMULA (IF ANY):	1 <sup>st</sup> -3 <sup>rd</sup> : no fee 4 <sup>th</sup> response: \$100 5 <sup>th</sup> response: \$125 thereafter: \$150 per response
SOURCES OF REVENUE:	Residents and Businesses
COLLECTION AGENT:	City of Dalton - Police Department
DESCRIPTION:	According to City of Dalton Ordinance Sec. 46-30, fees shall be administered accordingly to Business with faulty alarm systems.

## False Alarm Fee

FY16	\$16,175
FY17	\$19,125
FY18	\$19,525
FY19	\$13,375
FY20	\$14,750
FY21	\$9,275
FY22	\$9,425
FY23	\$9,225



FY23 Total Revenue	\$49,763,124
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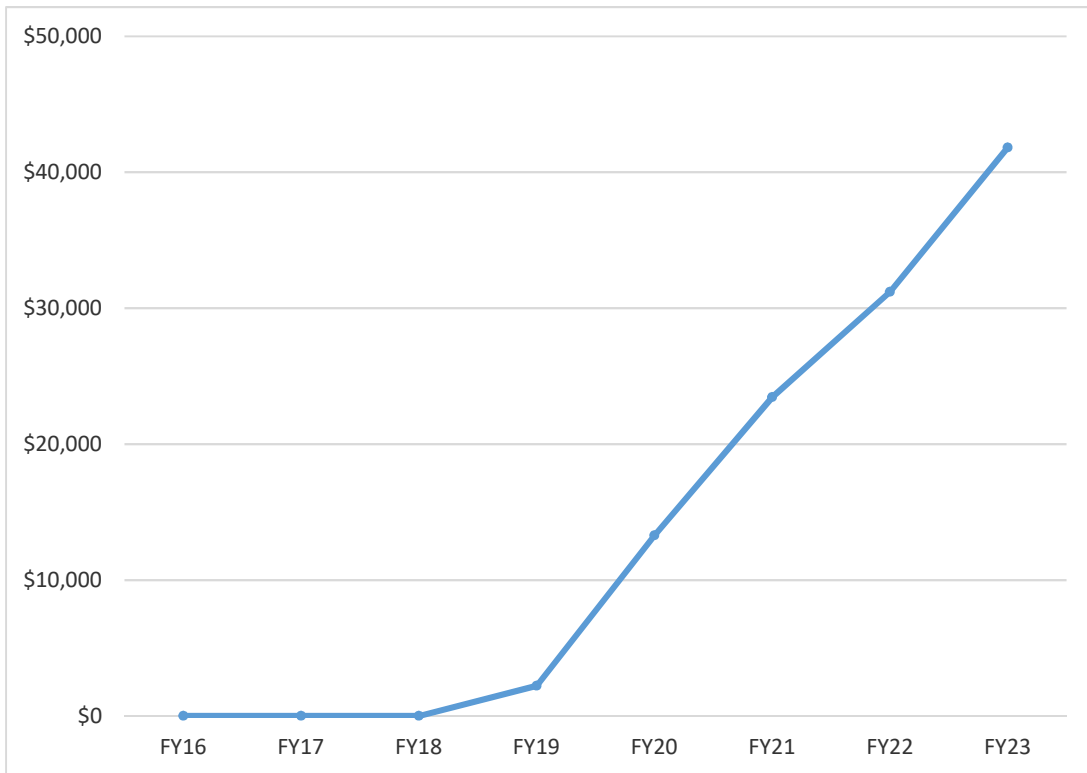
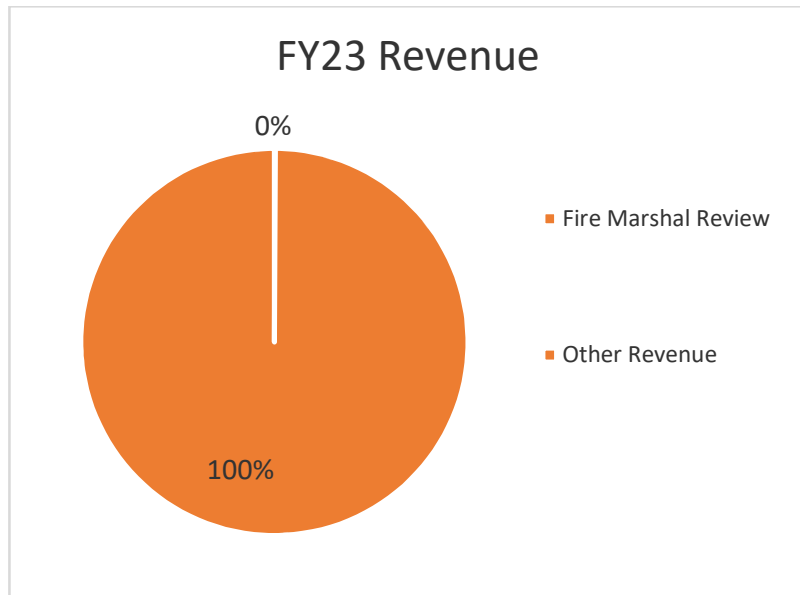
REVENUE TITLE:	<b>Fire Marshal Review</b>
GL ACCOUNT NUMBER(S):	100001-342220
REVENUE CHARGE CODE(S):	342220
LEGAL AUTHORIZATION FOR COLLECTION:	City of Dalton Ordinance Sec. 54-2
COLLECTION METHOD:	Varies
COLLECTION FREQUENCY:	Varies
FEE SCHEDULE OR FORMULA (IF ANY):	Varies
SOURCES OF REVENUE:	Any building that is under the jurisdiction of the Georgia State Fire Marshal's Office must still be submitted for review and approval of the City of Dalton Fire Marshal's Office if the building is within the city limits.
COLLECTION AGENT:	City of Dalton -Fire Department
DESCRIPTION:	Fee for the fire marshal to review building plans



## Fire Marshal Review Fees

FY16	\$-
FY17	\$-
FY18	\$-
FY19	\$2,215
FY20	\$13,280
FY21	\$23,457
FY22	\$31,203
FY23	\$41,828

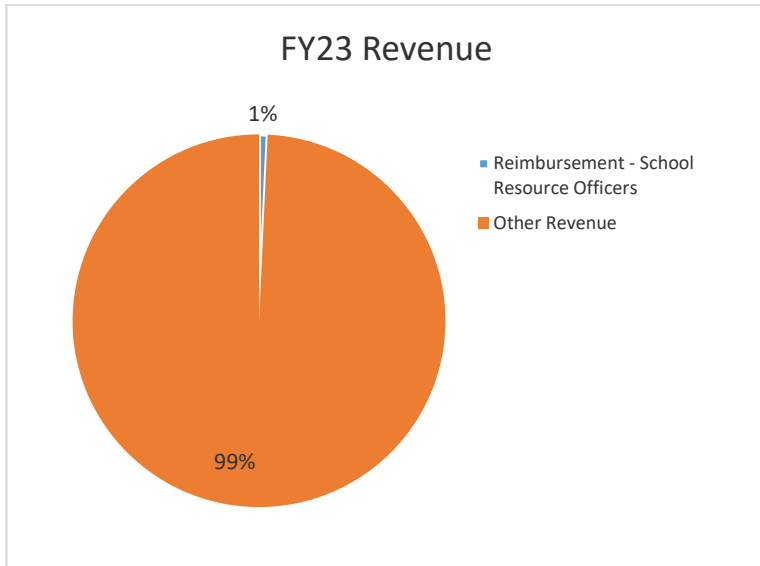
FY23 Total Revenue	\$49,763,124
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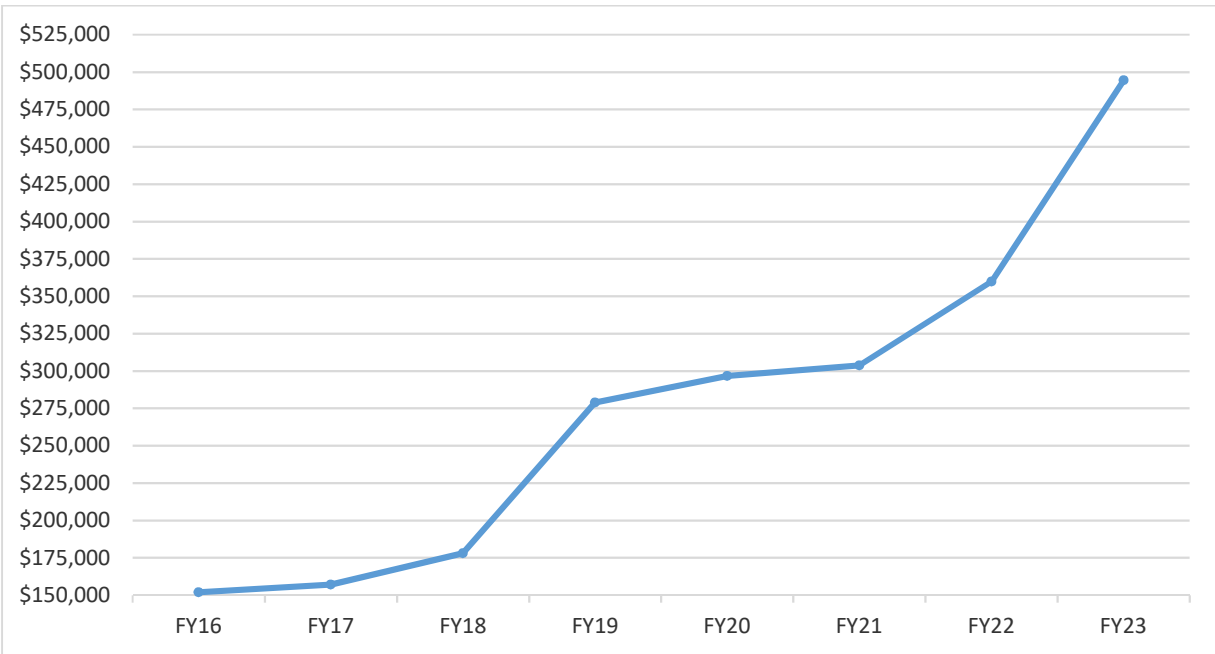
REVENUE TITLE:	<b>Reimbursement - School Resource Officers</b>
GL ACCOUNT NUMBER(S):	100001-342910
REVENUE CHARGE CODE(S):	City of Dalton Resolution 415-01
LEGAL AUTHORIZATION FOR COLLECTION:	Intergovernmental Agreement
COLLECTION METHOD:	Invoice School System
COLLECTION FREQUENCY:	Semi-Annual
FEE SCHEDULE OR FORMULA (IF ANY):	75% of Actual Expenditures
SOURCES OF REVENUE:	City of Dalton Public School System
COLLECTION AGENT	City of Dalton - City Hall
DESCRIPTION:	The City of Dalton School System and the City of Dalton Police Department have a contract for the City of Dalton Police Department to provide School Resource Officer for the security of the schools.

## Reimbursement – School Resource Officers

FY16	\$151,956
FY17	\$157,095
FY18	\$177,985
FY19	\$278,912
FY20	\$296,638
FY21	\$303,747
FY22	\$359,828
FY23	\$494,472



FY23 Total Revenue	\$49,763,124
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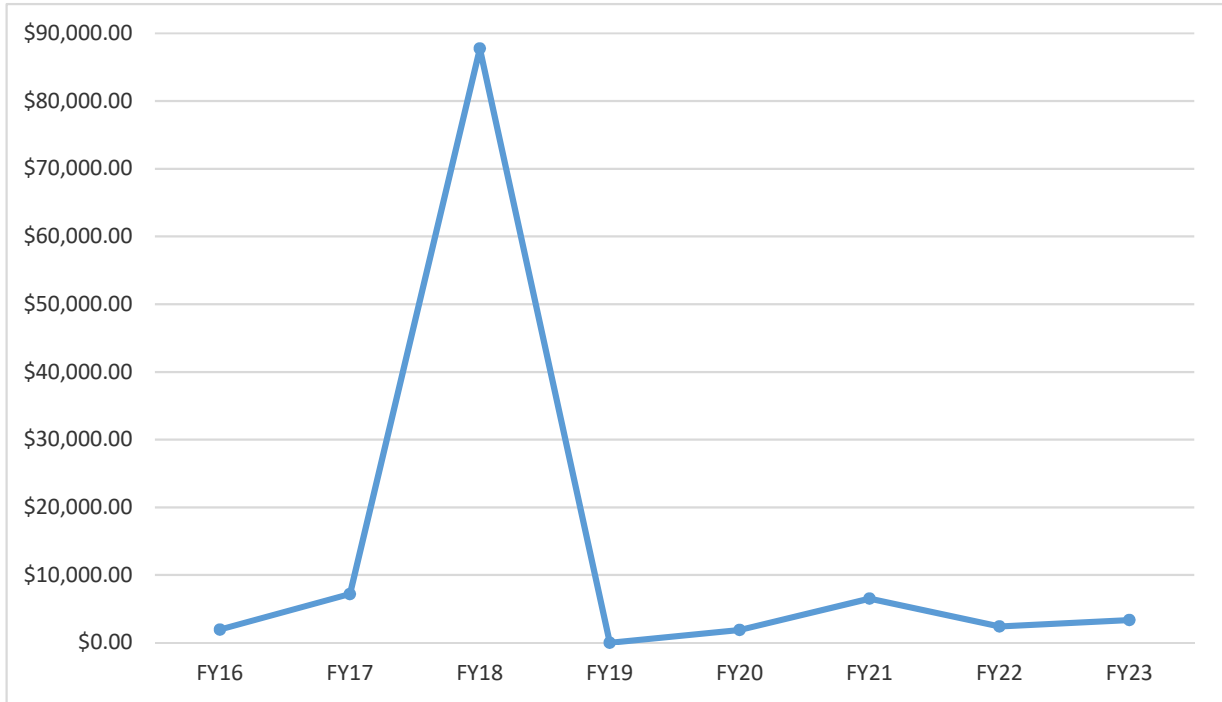
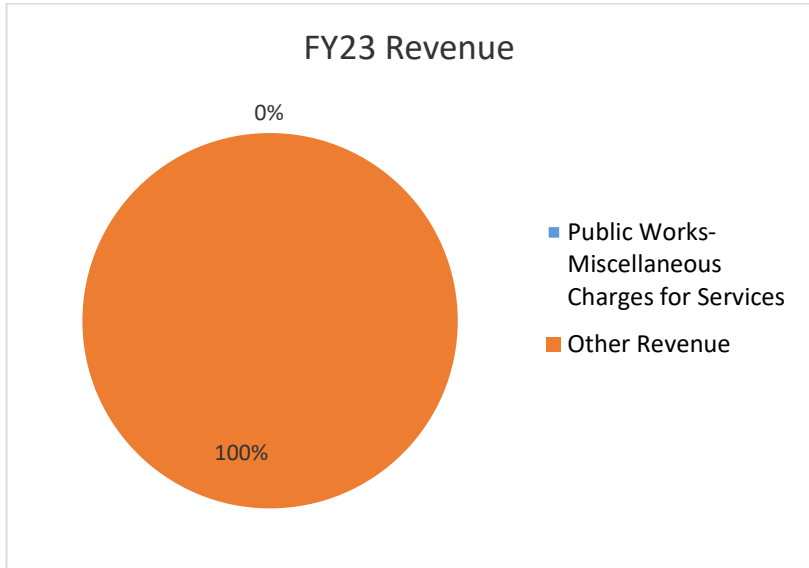


REVENUE TITLE:	<b>Public Works Miscellaneous Charges</b>
GL ACCOUNT NUMBER:	100001-343900
REVENUE CHARGE CODE(S):	Not Applicable
LEGAL AUTHORIZATION FOR COLLECTION:	Not Applicable
COLLECTION METHOD:	Varies
COLLECTION FREQUENCY:	Varies
FEE SCHEDULE OR FORMULA (IF ANY):	Varies
SOURCES OF REVENUE:	Varies
COLLECTION AGENT:	City of Dalton - City Hall
DESCRIPTION:	Costs billed by the Public Works department for labor and equipment usage for SPLOST and CDBG projects.

## Public Works -Miscellaneous Charges for Services

FY16	\$1,932
FY17	\$7,194
FY18	\$87,752
FY19	\$-
FY20	\$1,899
FY21	\$6,500
FY22	\$2,378
FY23	\$3,364

FY23 Total Revenue	\$49,763,124
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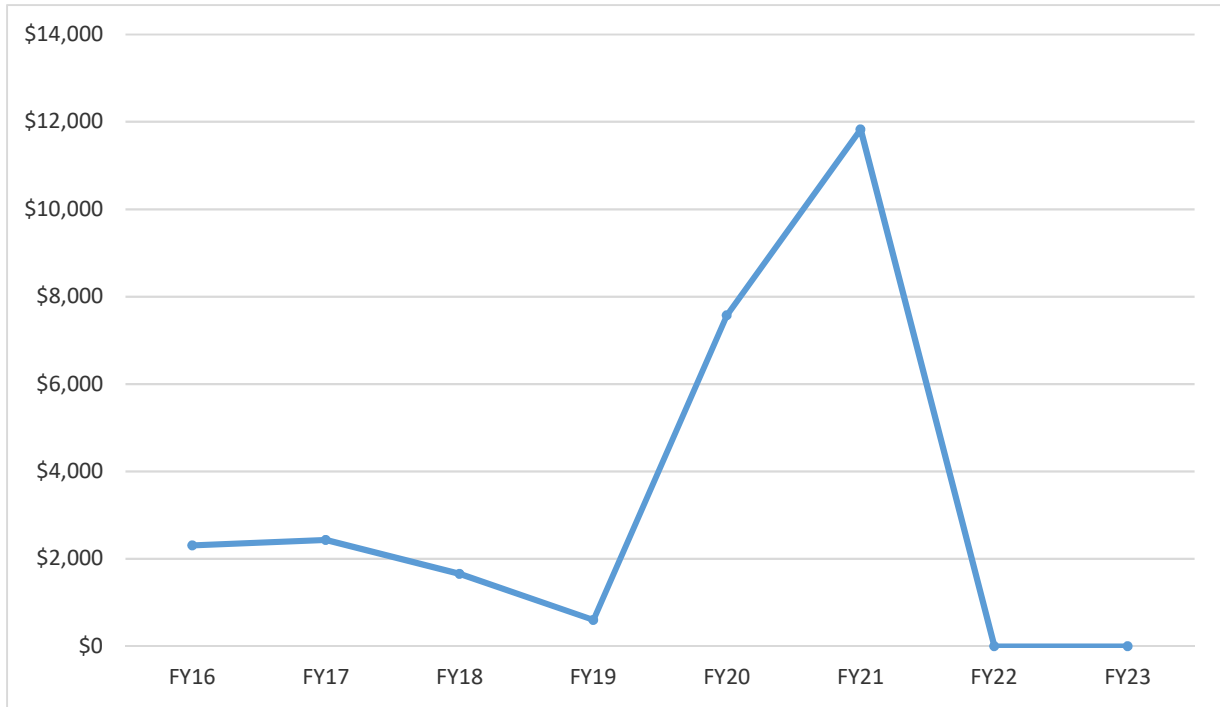
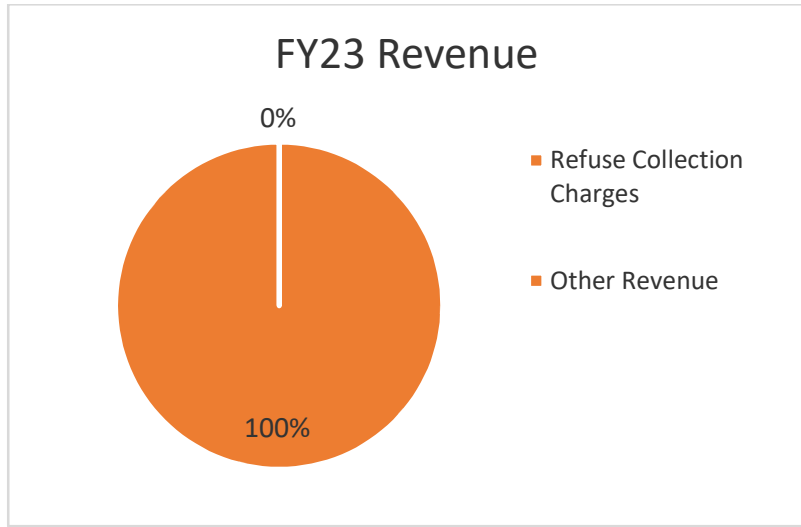


REVENUE TITLE:	<b>Refuse Collection Charges</b>
GL ACCOUNT NUMBER(S):	100001-344110
REVENUE CHARGE CODE(S):	Not Applicable
LEGAL AUTHORIZATION FOR COLLECTION:	Public Works Committee Policy
COLLECTION METHOD:	Monthly
COLLECTION FREQUENCY:	Monthly
FEE SCHEDULE OR FORMULA (IF ANY):	\$20 per month for 2 <sup>nd</sup> container
SOURCES OF REVENUE:	Residential Applicants requesting 2 <sup>nd</sup> container
COLLECTION AGENT:	City of Dalton - City Hall
DESCRIPTION:	This charge ceased in 2022. Fees collected from residents who wish to have a 2 <sup>nd</sup> container. The 1 <sup>st</sup> container is provided to single family residents.

## Refuse Collection Charges

FY16	\$2,310
FY17	\$2,430
FY18	\$1,660
FY19	\$600
FY20	\$7,575
FY21	\$11,825
FY22	\$-
FY23	\$-

FY23 Total Revenue	\$49,763,124
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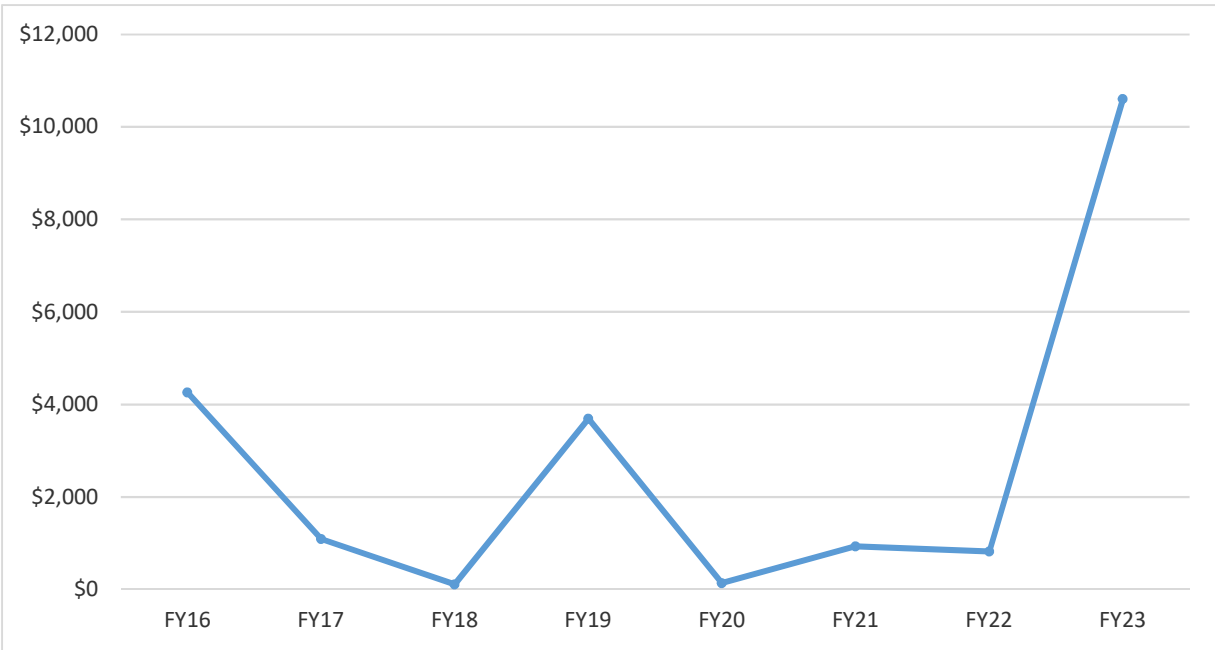
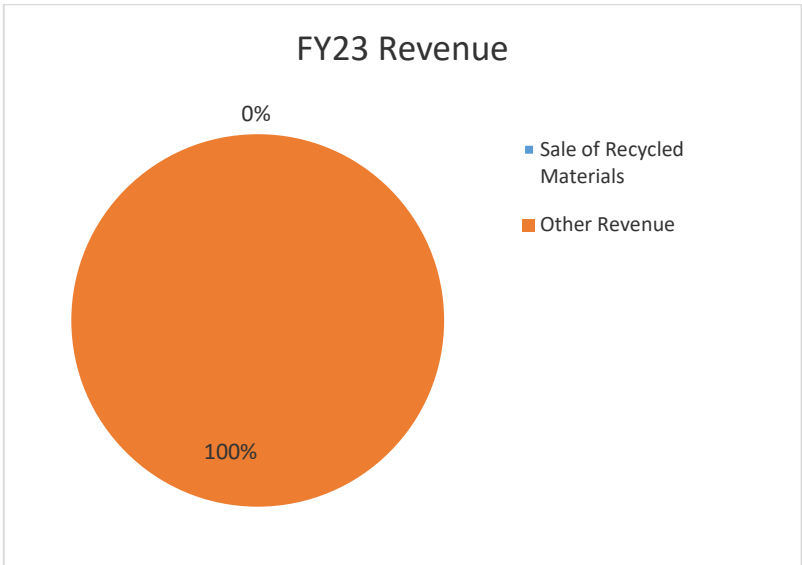
REVENUE TITLE:	<b>Sale of Recycled Materials</b>
GL ACCOUNT NUMBER(S):	100001-344250
REVENUE CHARGE CODE(S):	Not Applicable
LEGAL AUTHORIZATION FOR COLLECTION:	Public Works Committee Policy
COLLECTION METHOD:	At time of sales
COLLECTION FREQUENCY:	Varies
FEE SCHEDULE OR FORMULA (IF ANY):	Market rates
SOURCES OF REVENUE:	Sales of materials that are recyclable
COLLECTION AGENT:	City of Dalton - City Hall
DESCRIPTION:	Materials that are deemed recyclable are collected and at various times taken to Recycle Centers for disposal. Market rates are paid for the various types of items sold for recycling.



# Sale of Recycled Materials

FY16	\$4,259
FY17	\$1,094
FY18	\$111
FY19	\$3,694
FY20	\$136
FY21	\$934
FY22	\$820
FY23	\$10,607

FY23 Total Revenue	\$49,763,124
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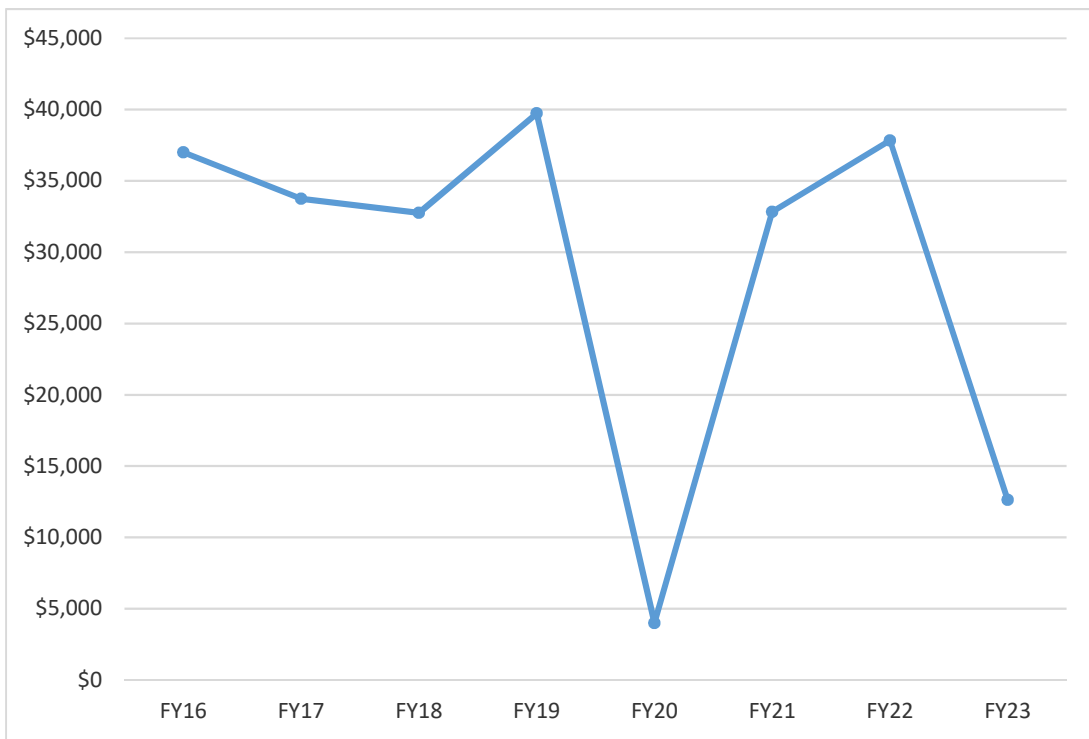
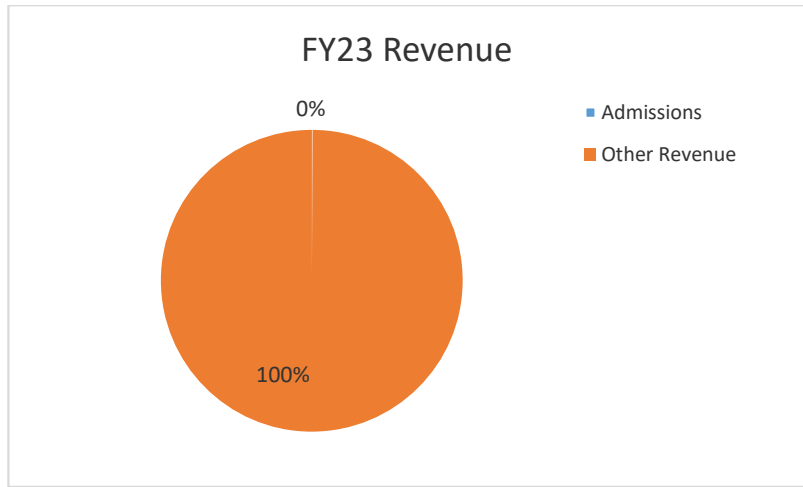


REVENUE TITLE:	<b>Admissions</b>
GL ACCOUNT NUMBER(S):	100001-347300-20081 100001-347300-20085
REVENUE CHARGE CODE(S):	Not Applicable
LEGAL AUTHORIZATION FOR COLLECTION:	Recreation Committee Policy
COLLECTION METHOD:	At time of entry
COLLECTION FREQUENCY:	At time of entry
FEE SCHEDULE OR FORMULA (IF ANY):	\$2.00 per person
SOURCES OF REVENUE:	Participants
COLLECTION AGENT:	City of Dalton - Recreation Department
DESCRIPTION:	Admission fee to the pool and splash pad

# Admissions

FY16	\$36,999
FY17	\$33,758
FY18	\$32,762
FY19	\$39,732
FY20	\$3,984
FY21	\$32,827
FY22	\$37,837
FY23	\$12,621

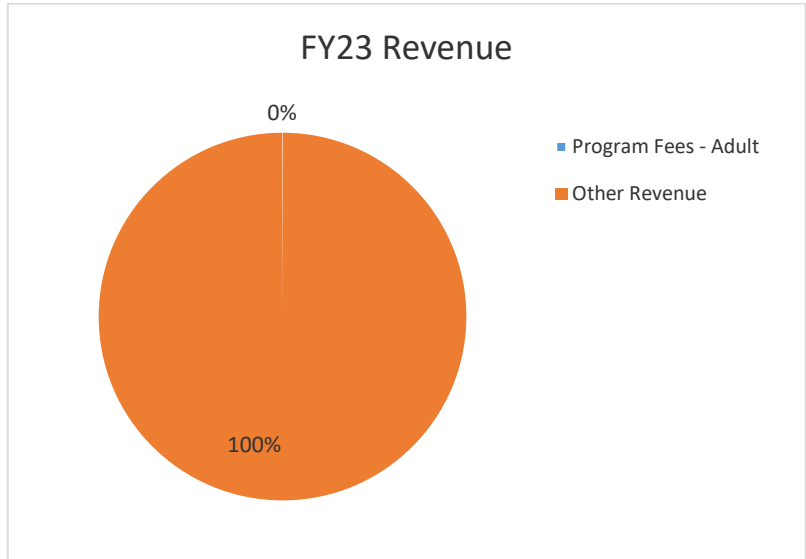
FY23 Total Revenue	\$49,763,124
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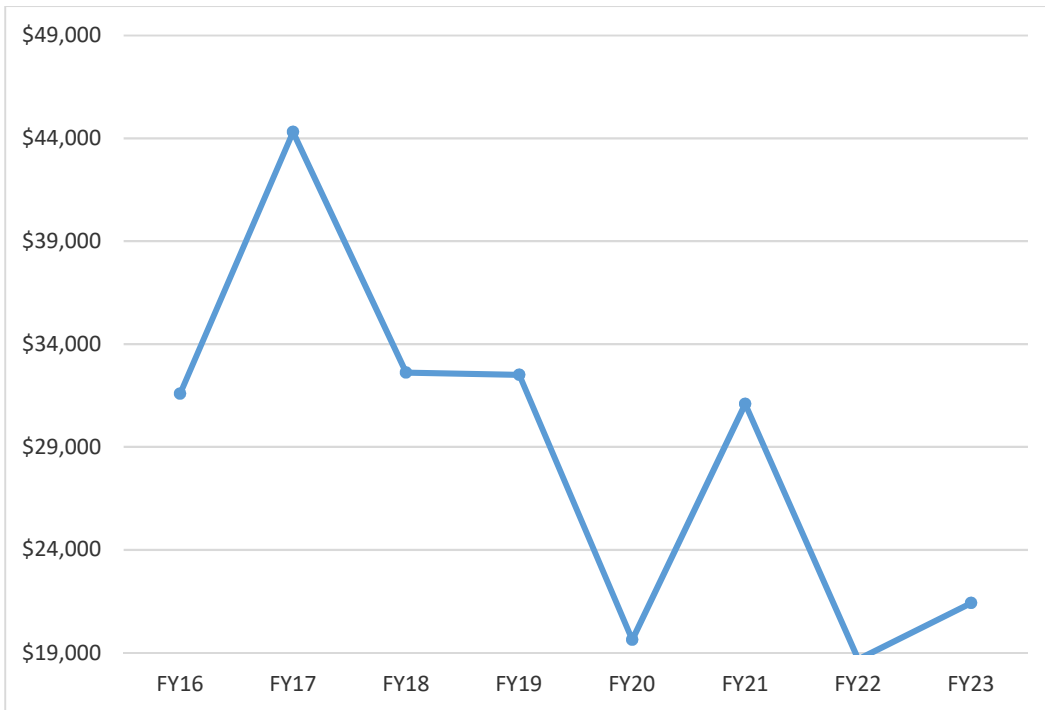
REVENUE TITLE:	<b>Program Fees - Adult</b>
GL ACCOUNT NUMBER(S):	100001-347500-ADULT
REVENUE CHARGE CODE(S):	Not Applicable
LEGAL AUTHORIZATION FOR COLLECTION:	Recreation Commission Policy
COLLECTION METHOD:	At time of application
COLLECTION FREQUENCY:	Varies
FEE SCHEDULE OR FORMULA (IF ANY):	Varies
SOURCES OF REVENUE:	Applicants participating in adult recreational activities
COLLECTION AGENT:	City of Dalton – Recreation Department
DESCRIPTION:	Fees collected from adult softball/baseball leagues.

## Program Fees – Adult

FY16	\$31,582
FY17	\$44,309
FY18	\$32,610
FY19	\$32,505
FY20	\$19,635
FY21	\$31,095
FY22	\$18,685
FY23	\$21,425



FY23 Total Revenue	\$49,763,124
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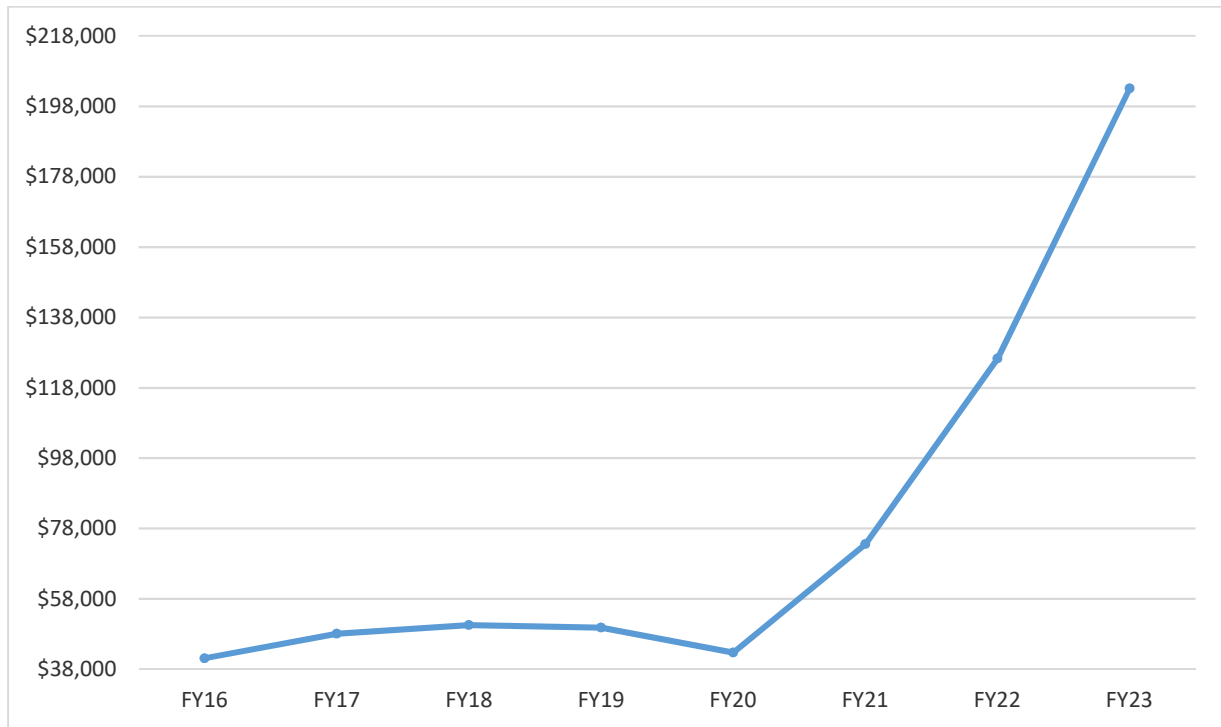
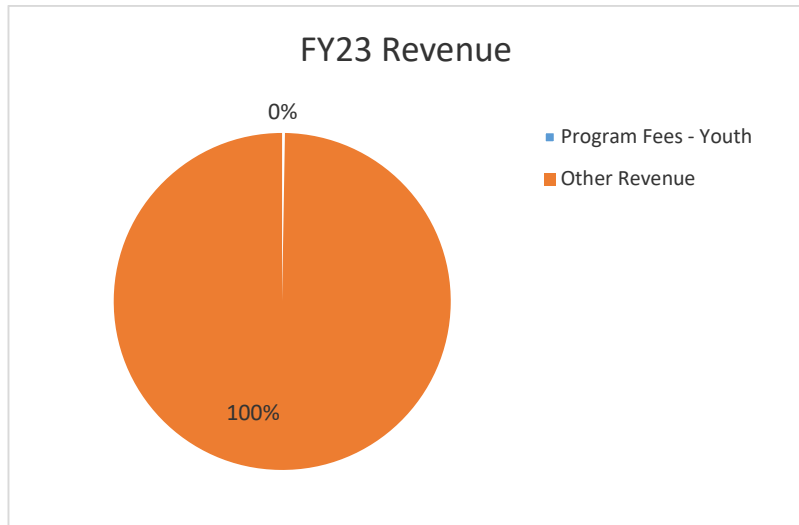


REVENUE TITLE:	<b>Program Fees - Youth</b>
GL ACCOUNT NUMBER(S):	100001-347500-20081 100001-347500-20085 100001-347500-PBALL
REVENUE CHARGE CODE(S):	Not Applicable
LEGAL AUTHORIZATION FOR COLLECTION:	Recreation Committee Policy
COLLECTION METHOD:	At time of registration
COLLECTION FREQUENCY:	Varies
FEE SCHEDULE OR FORMULA (IF ANY):	Varies
SOURCES OF REVENUE:	Registrants participating in youth recreational activities other than basic draft programs offered.
COLLECTION AGENT:	City of Dalton – Recreation Department
DESCRIPTION:	Registrants who participate in the respective activity provided by the City of Dalton Parks and Recreation Department.

## Program Fees – Youth

FY16	\$41,167
FY17	\$48,158
FY18	\$50,545
FY19	\$49,829
FY20	\$42,731
FY21	\$73,549
FY22	\$126,283
FY23	\$203,030

FY23 Total Revenue	\$49,763,124
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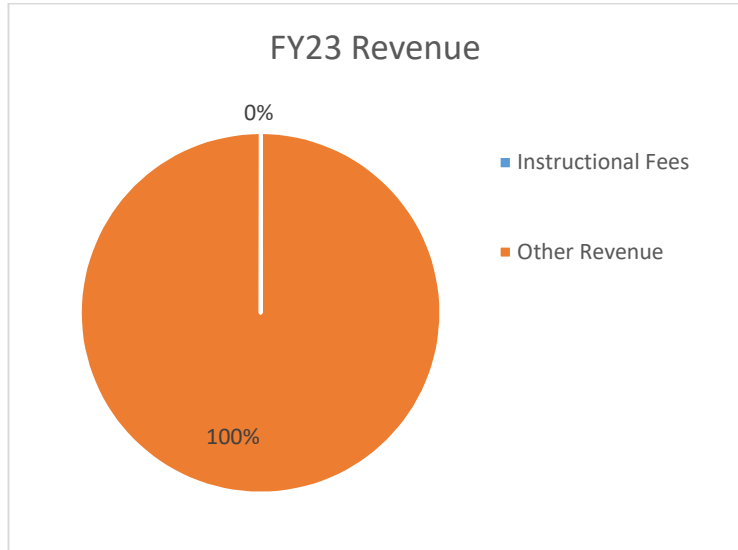


REVENUE TITLE:	<b>Instructional Fees</b>
GL ACCOUNT NUMBER(S):	100001-347500-POOL
REVENUE CHARGE CODE(S):	Not Applicable
LEGAL AUTHORIZATION FOR COLLECTION:	Recreation Commission Policy
COLLECTION METHOD:	At time of registration
COLLECTION FREQUENCY:	Varies
FEE SCHEDULE OR FORMULA (IF ANY):	Lifeguard Class: \$200 Swim Lessons: \$40
SOURCES OF REVENUE:	Registrants
COLLECTION AGENT:	City of Dalton – Recreation Department
DESCRIPTION:	City of Dalton Parks and Recreation offers lifeguard training and swimming lessons at the recreation pool.

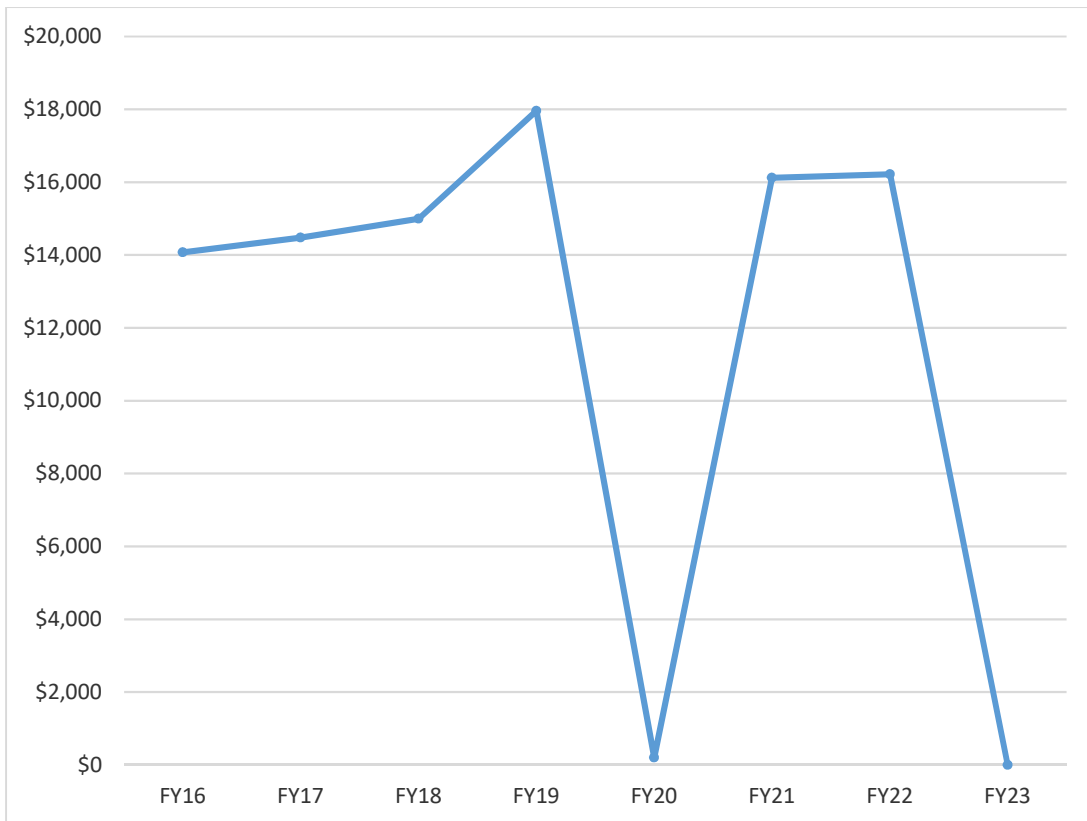


## Instructional Fees

FY16	\$14,070
FY17	\$14,475
FY18	\$15,000
FY19	\$17,960
FY20	\$200
FY21	\$16,118
FY22	\$16,220
FY23	\$-



FY23 Total Revenue	\$49,763,124
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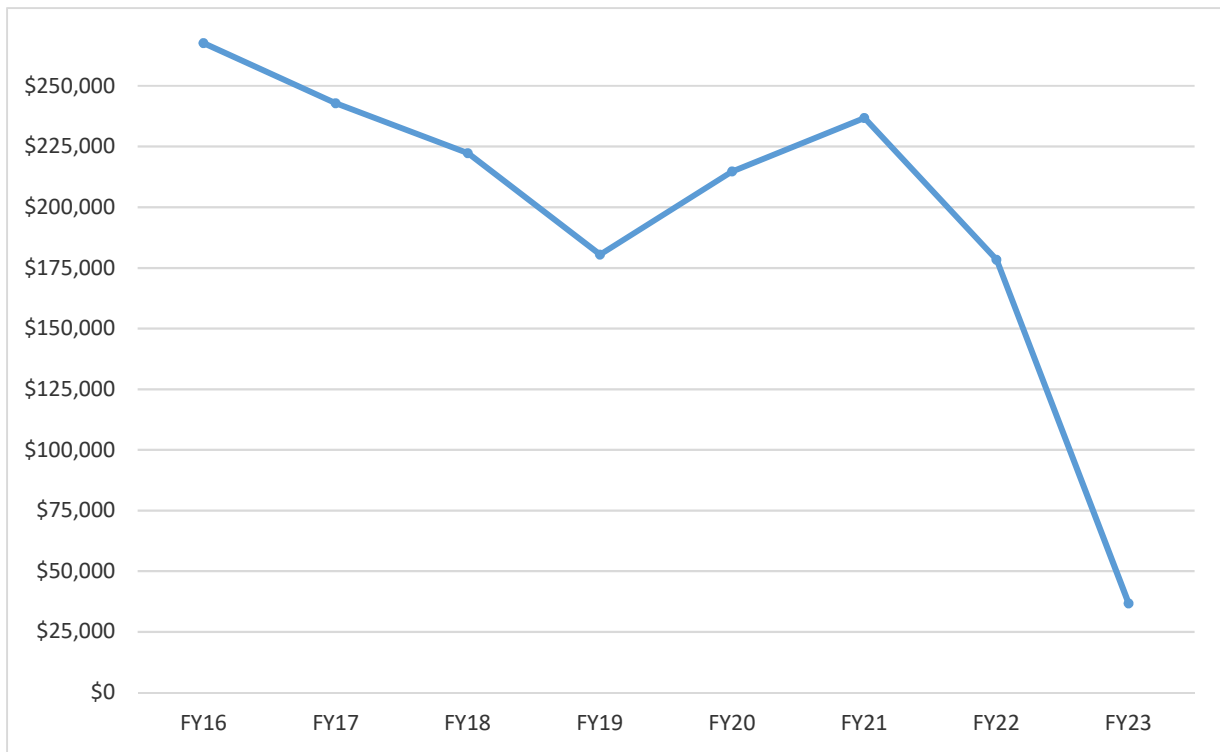
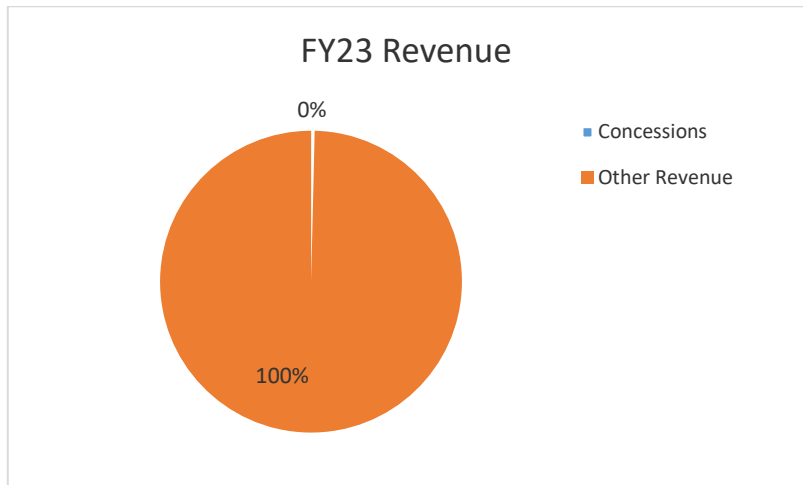


REVENUE TITLE:	<b>Concessions</b>
GL ACCOUNT NUMBER(S):	100001-347910-20081 100001-347910-20085
REVENUE CHARGE CODE(S):	Not Applicable
LEGAL AUTHORIZATION FOR COLLECTION:	Recreation Commission Policy
COLLECTION METHOD:	At point of sale
COLLECTION FREQUENCY:	At time of event
FEE SCHEDULE OR FORMULA (IF ANY):	Varies by product
SOURCES OF REVENUE:	Consumer
COLLECTION AGENT:	City of Dalton – Recreation Department
DESCRIPTION:	City of Dalton Parks and Recreation offers concessions at various locations and events.

# Concessions

FY16	\$267,667
FY17	\$242,850
FY18	\$222,220
FY19	\$180,458
FY20	\$214,726
FY21	\$236,849
FY22	\$178,417
FY23	\$36,743

FY23 Total Revenue	\$49,763,124
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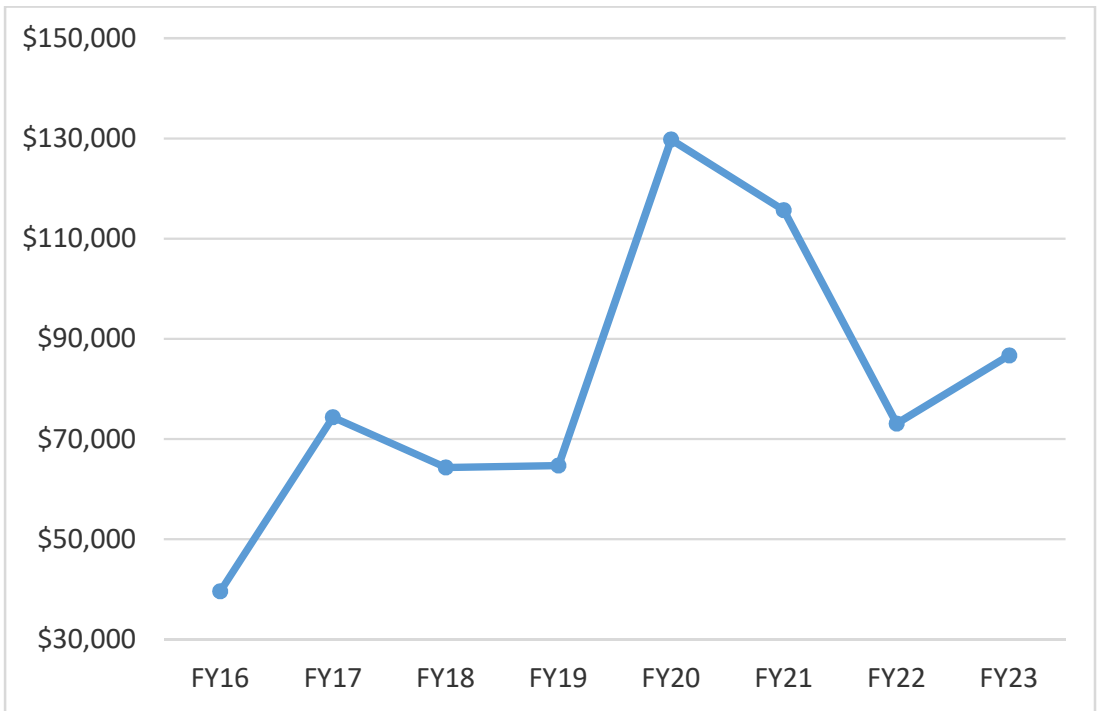
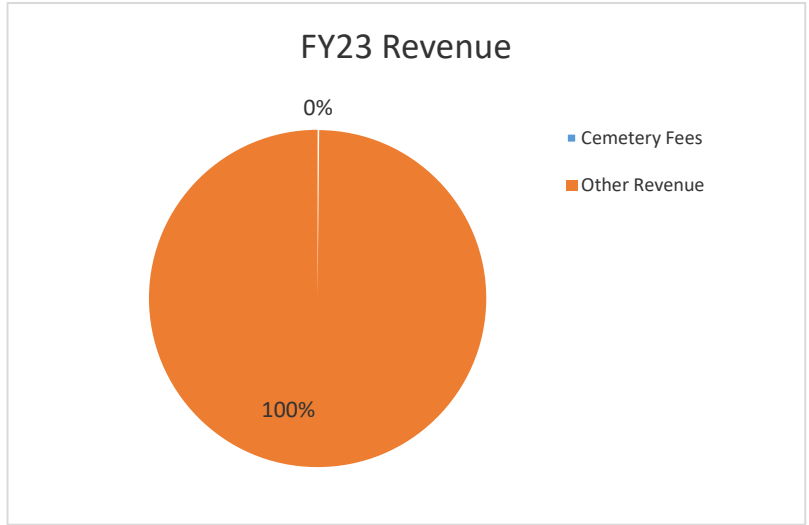


REVENUE TITLE:	<b>Cemetery Fees</b>
GL ACCOUNT NUMBER(S):	100001-349100
REVENUE CHARGE CODE(S):	349100
LEGAL AUTHORIZATION FOR COLLECTION:	Committee Policy
COLLECTION METHOD:	City of Dalton - City Hall
COLLECTION FREQUENCY:	Varies
FEE SCHEDULE OR FORMULA (IF ANY):	<p><b>Grave Site:</b>  City Resident: \$1,200  Non-City Resident: \$3,600</p> <p>Affidavits: \$25  Processing Fee: \$10</p>
SOURCES OF REVENUE:	Applicants
COLLECTION AGENT:	City of Dalton – Clerk’s Office
DESCRIPTION:	Fees collected for sales of cemetery lots

# Cemetery Fees

FY16	\$39,610
FY17	\$74,370
FY18	\$64,330
FY19	\$64,730
FY20	\$129,775
FY21	\$115,650
FY22	\$73,090
FY23	\$86,650

FY23 Total Revenue	\$49,763,124
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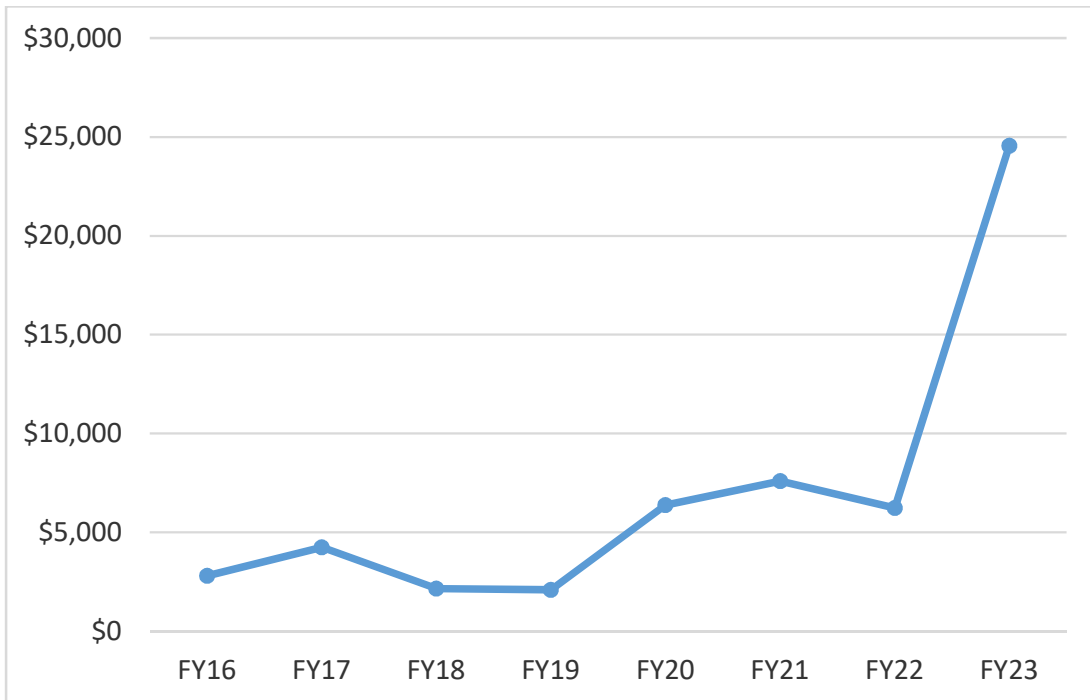
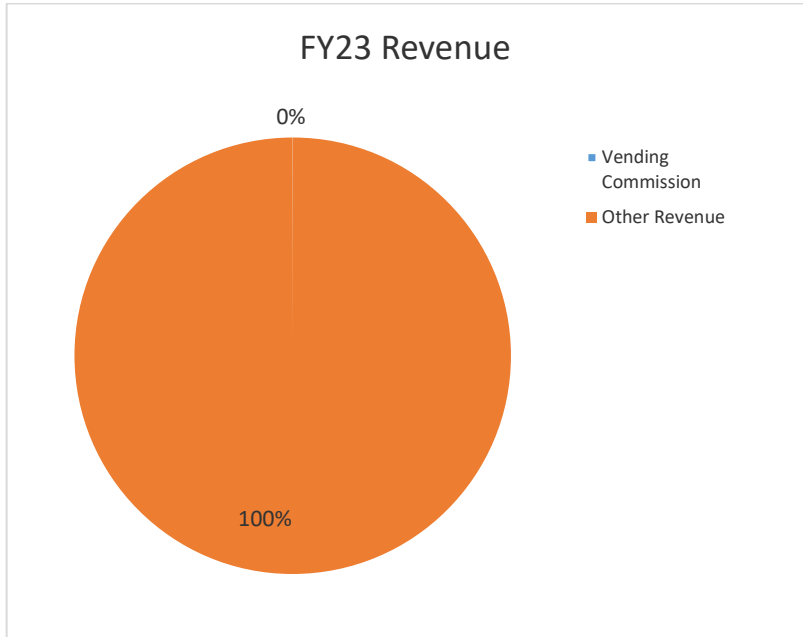


REVENUE TITLE:	<b>Vending Commission</b>
GL ACCOUNT NUMBER(S):	100001-347910-VEND
REVENUE CHARGE CODE(S):	Not Applicable
LEGAL AUTHORIZATION FOR COLLECTION:	Recreation Committee Policy
COLLECTION METHOD:	Vendor remits check
COLLECTION FREQUENCY:	Varies
FEE SCHEDULE OR FORMULA (IF ANY):	Varies
SOURCES OF REVENUE:	Vendors
COLLECTION AGENT:	City of Dalton - City Hall
DESCRIPTION:	Certain Vendors offer the City a rebate or commission on the products that are sold at the Recreation Department.

# Vending Commission

FY16	\$2,801
FY17	\$4,250
FY18	\$2,159
FY19	\$2,096
FY20	\$6,373
FY21	\$7,587
FY22	\$6,235
FY23	\$24,557

FY23 Total Revenue	\$49,763,124
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# **SECTION 5: FINES & FORFEITURES**

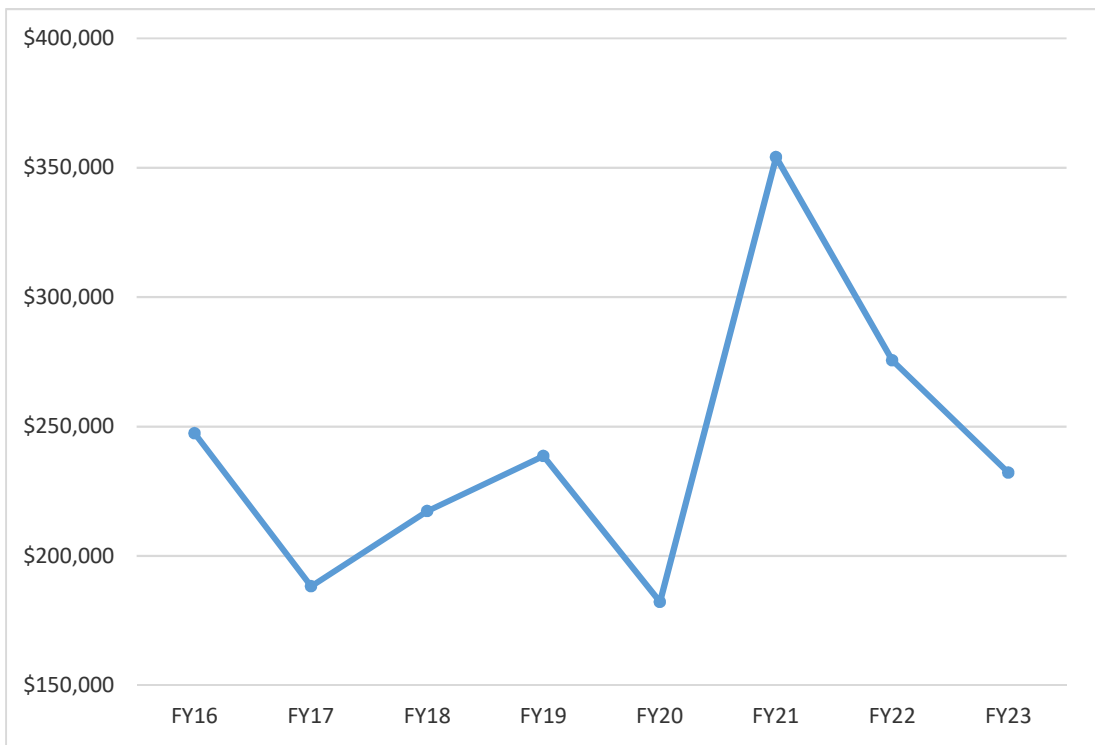
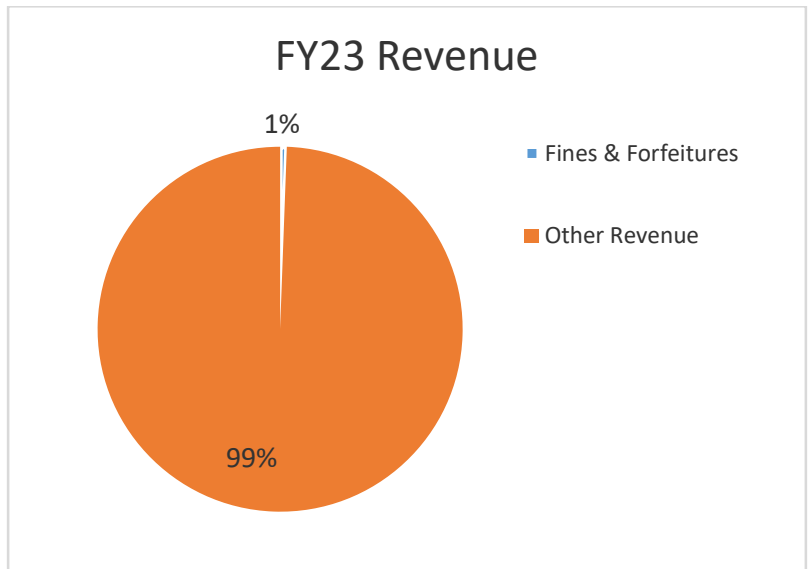
- Fines & Forfeitures
- Speeding Violation Fees

REVENUE TITLE:	<b>Fines &amp; Forfeitures</b>
GL ACCOUNT NUMBER(S):	100001-351170 100001-351320 100001-351920 100001-351930
REVENUE CHARGE CODE(S):	N/A
LEGAL AUTHORIZATION FOR COLLECTION:	O.C.G.A. Title 15, chs. 6, 7, 9, and 10; § 15-16-21; Title 15, ch. 21, arts. 1, 3, 5, and 6; §§ 27-3-48, 32-1-7; Title 36, ch. 32, art. 1; Title 40, ch. 6, art. 14
COLLECTION METHOD:	Collected by the Municipal Court Department. Funds are deposited into Court account and distributed to City of Dalton - City Hall after court monthly by electronic funds transfer.
COLLECTION FREQUENCY:	Varies
FEE SCHEDULE OR FORMULA (IF ANY):	Based on offense, violation, etc.
SOURCES OF REVENUE:	Individuals
COLLECTION AGENT:	City of Dalton - Municipal Court Department
DESCRIPTION:	<p>Monies derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, for the neglect of official duty, and from forfeiture of bonds paid for the release of jailed individuals.</p> <p>Revenues received from fines imposed upon those violating Georgia laws and county and municipal ordinances.</p>

## Fines & Forfeitures

FY16	\$247,389
FY17	\$188,297
FY18	\$217,275
FY19	\$238,559
FY20	\$182,227
FY21	\$354,070
FY22	\$275,535
FY23	\$232,196

FY23 Total Revenue	\$49,763,124
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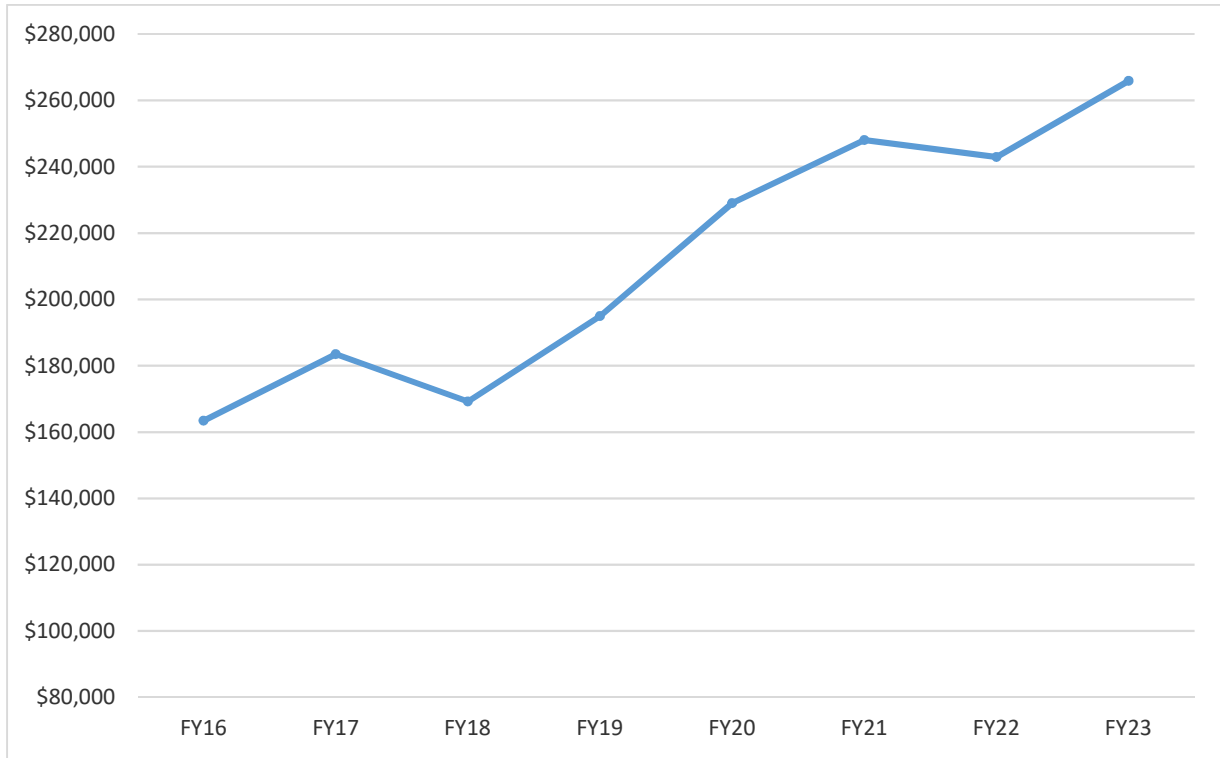
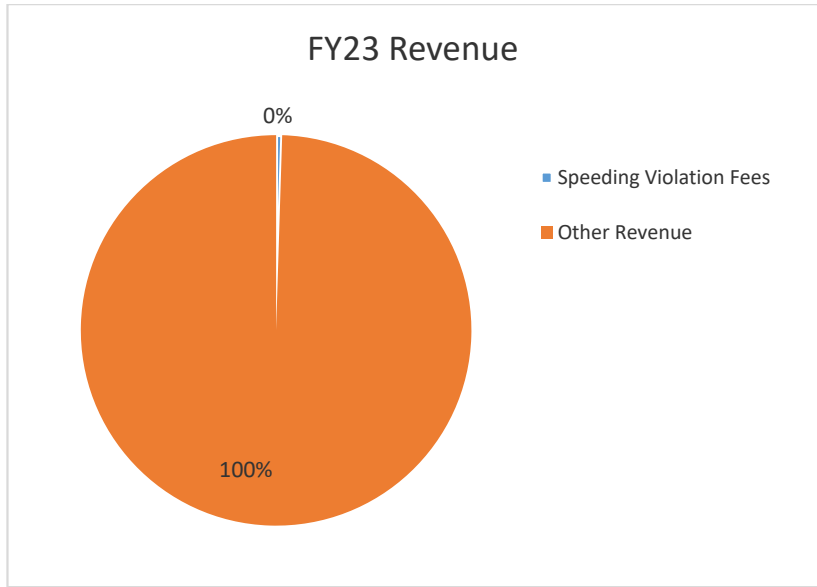


REVENUE TITLE:	<b>Speeding Violation Fees</b>
GL ACCOUNT NUMBER(S):	100001-351920
REVENUE CHARGE CODE(S):	N/A
LEGAL AUTHORIZATION FOR COLLECTION:	O.C.G.A. Title 15, chs. 6, 7, 9, and 10; § 15-16-21; Title 15, ch. 21, arts. 1, 3, 5, and 6; §§ 27-3-48, 32-1-7; Title 36, ch. 32, art. 1; Title 40, ch. 6, art. 14
COLLECTION METHOD:	Collected by the Municipal Court Department. Funds are deposited into Court account and distributed to City of Dalton - City Hall after court monthly.
COLLECTION FREQUENCY:	Varies
FEE SCHEDULE OR FORMULA (IF ANY):	Based on offense, violation, etc.
SOURCES OF REVENUE:	Individuals
COLLECTION AGENT:	City of Dalton - Municipal Court Department
DESCRIPTION:	<p>Monies derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, for the neglect of official duty, and from forfeiture of bonds paid for the release of jailed individuals.</p> <p>Revenues received from fines imposed upon those violating Georgia laws and county and municipal ordinances.</p> <p>Required to be separated from other fines in 2016.</p>

# Speeding Violation Fees

FY16	\$163,437
FY17	\$183,469
FY18	\$169,181
FY19	\$195,029
FY20	\$226,017
FY21	\$284,006
FY22	\$242,912
FY23	\$265,909

FY23 Total Revenue	\$49,763,124
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# **SECTION 6: INVESTMENT REVENUE**

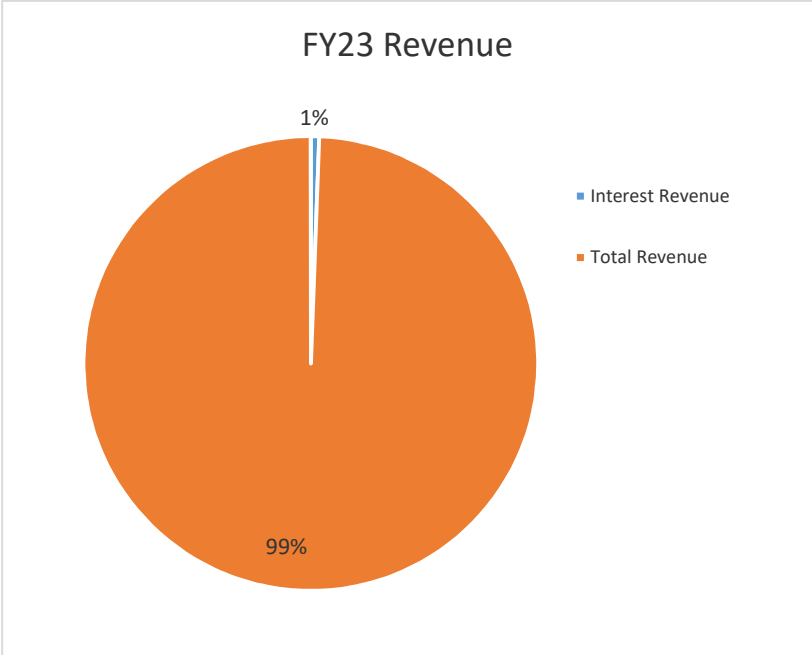
- Interest Revenue

REVENUE TITLE:	<b>Interest Revenue</b>
GL ACCOUNT NUMBER(S):	100001-361400
REVENUE CHARGE CODE(S):	361400
LEGAL AUTHORIZATION FOR COLLECTION:	Investment Policy - Bank accounts are approved by Mayor & Council
COLLECTION METHOD:	Added to respective bank account
COLLECTION FREQUENCY:	Monthly
FEE SCHEDULE OR FORMULA (IF ANY):	Varies dependent on Financial Institution
SOURCES OF REVENUE:	Financial Institution holding City's funds
COLLECTION AGENT:	City of Dalton - City Hall
DESCRIPTION:	Interest earned on the City's various depository accounts.

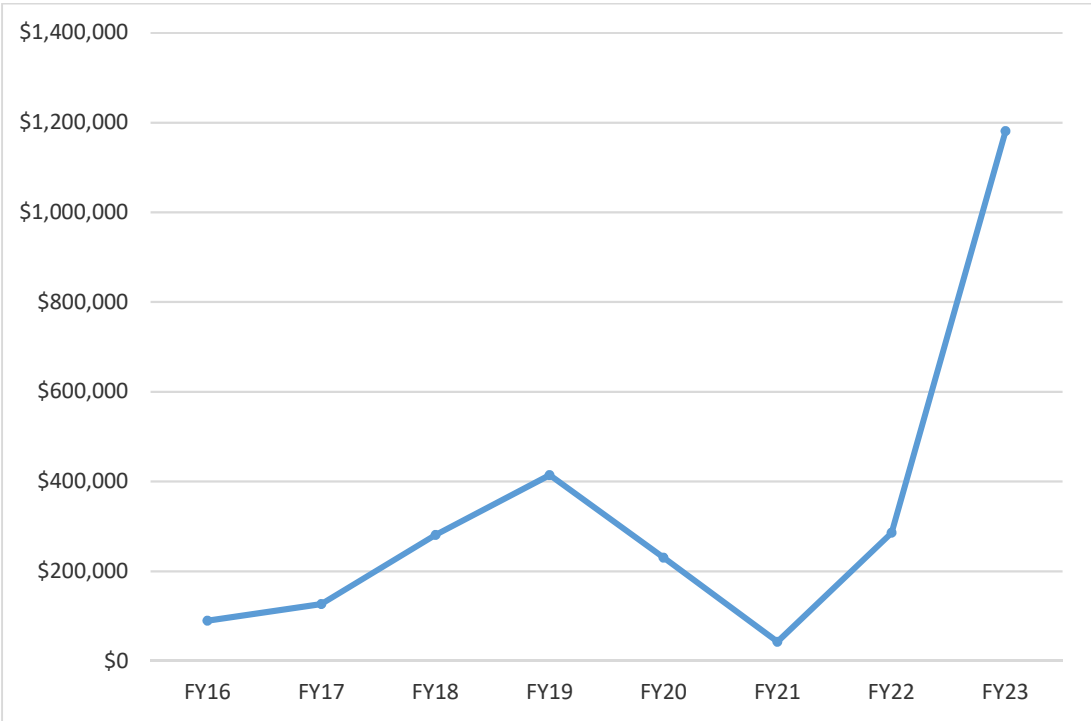


# Interest Revenue

FY16	\$90,108
FY17	\$126,773
FY18	\$281,196
FY19	\$414,555
FY20	\$230,269
FY21	\$42,980
FY22	\$284,889
FY23	\$1,808,880



FY23 Total Revenue	\$49,763,124
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# **SECTION 7: MISCELLANEOUS REVENUE**

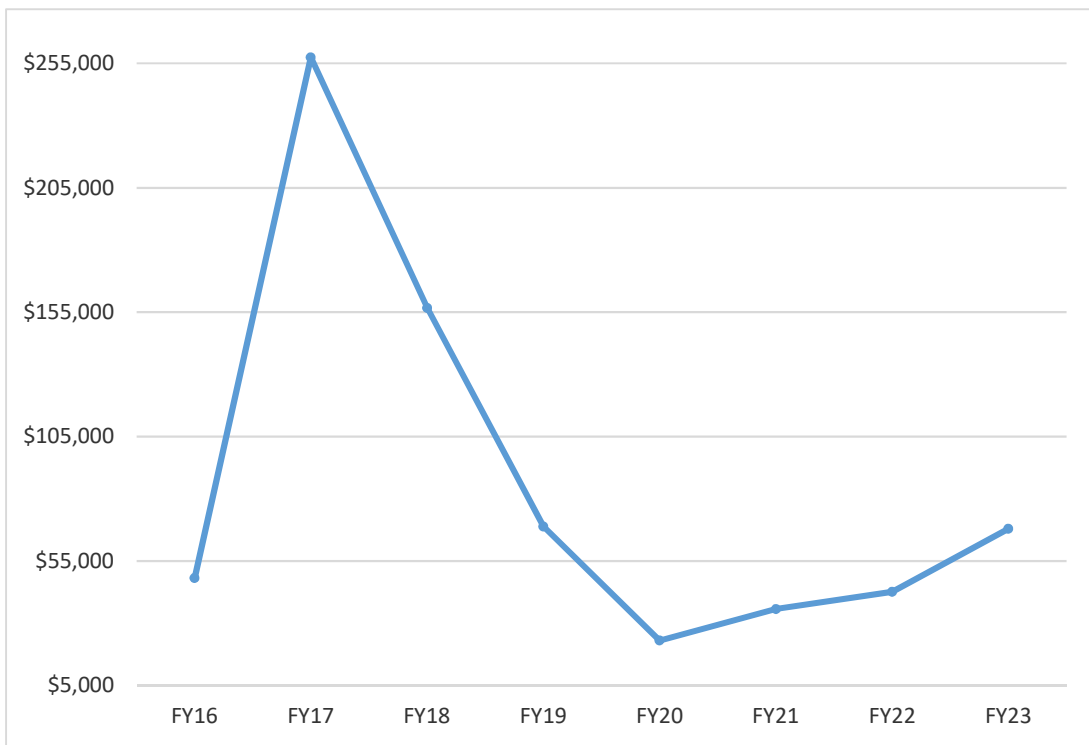
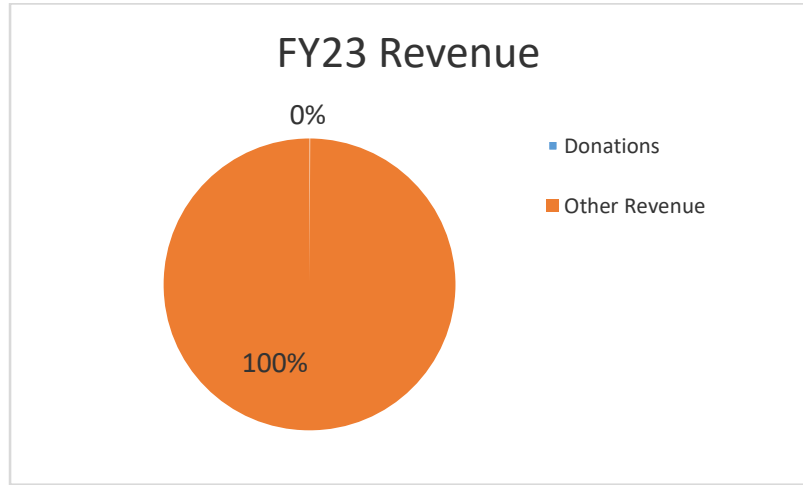
- Donations
- Rental Income
- Reimbursement – Damaged Property
- Miscellaneous Revenue - Police
- Miscellaneous Revenue

REVENUE TITLE:	<b>Donations</b>
GL ACCOUNT NUMBER(S):	100001-371000                      100001-371000-20085 100001-371000-15048              100001-371000-COVID 100001-371000-20081              100001-371000-TREE
REVENUE CHARGE CODE(S):	100001
LEGAL AUTHORIZATION FOR COLLECTION:	Not Applicable
COLLECTION METHOD:	Varies
COLLECTION FREQUENCY:	Varies
FEE SCHEDULE OR FORMULA (IF ANY):	Not Applicable
SOURCES OF REVENUE:	Varies
COLLECTION AGENT:	City of Dalton - City Hall
DESCRIPTION:	At various times, Citizens and Businesses will donate monies for specific purposes to the City. These funds are restricted for that specific purpose and shown as such.

# Donations

FY16	\$48,178
FY17	\$257,465
FY18	\$156,726
FY19	\$68,915
FY20	\$23,078
FY21	\$35,700
FY22	\$42,701
FY23	\$68,209

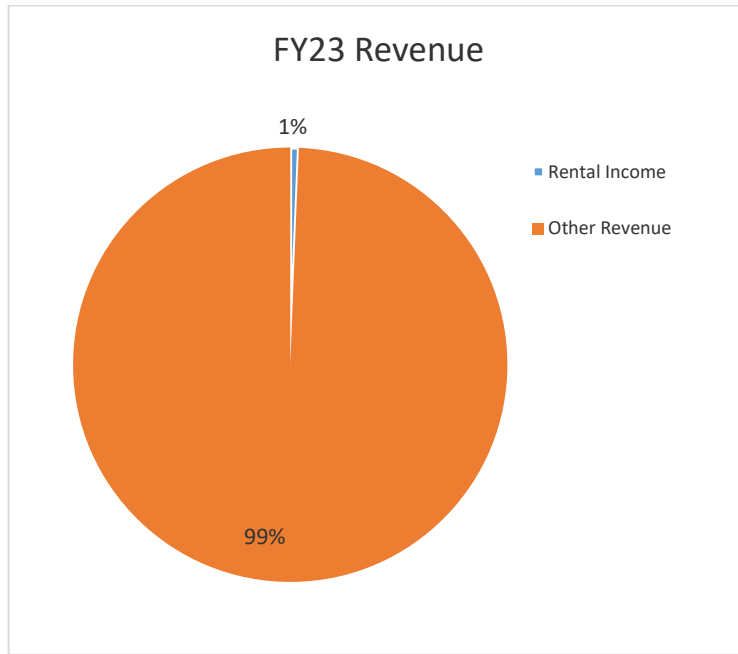
FY23 Total Revenue	\$49,763,124
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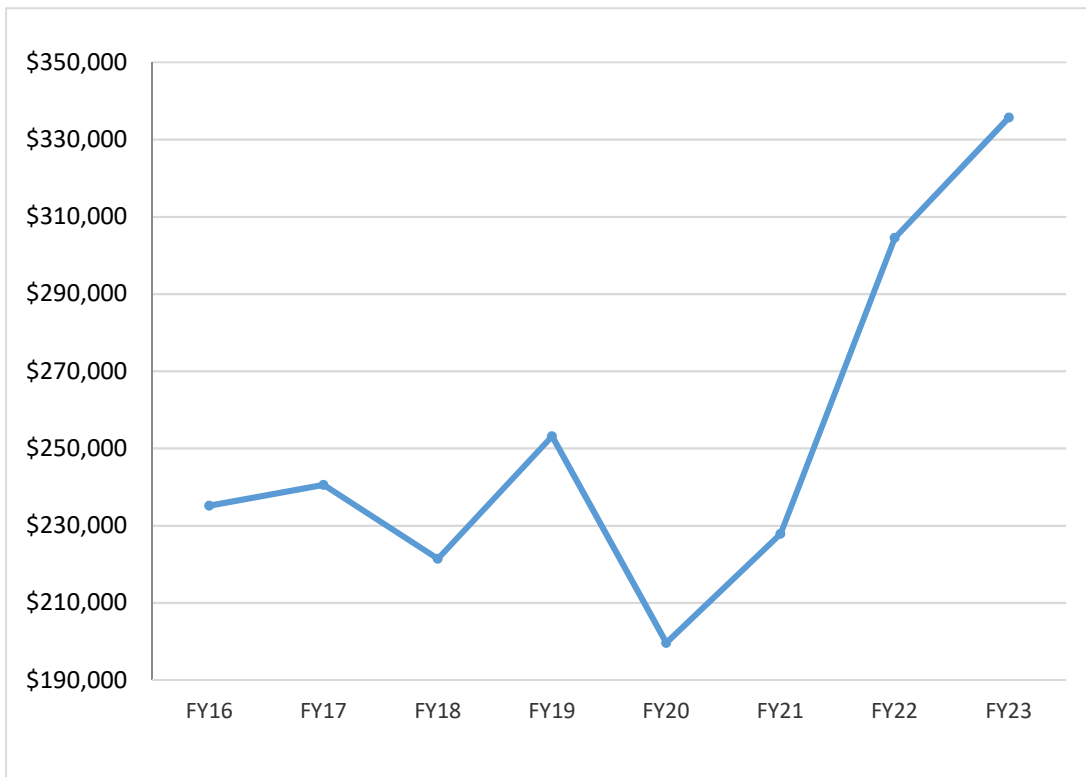
REVENUE TITLE:	<b>Rental Income</b>
GL ACCOUNT NUMBER(S):	100001-381000                      100001-381000-30000 100001-381000-20081            100001-381000-41300 100001-381000-20085
REVENUE CHARGE CODE(S):	Not Applicable
LEGAL AUTHORIZATION FOR COLLECTION:	Rental Agreements
COLLECTION METHOD:	Collected at time of rental
COLLECTION FREQUENCY:	At time of rental
FEE SCHEDULE OR FORMULA (IF ANY):	50% of actual expenditure, various
SOURCES OF REVENUE:	Various
COLLECTION AGENT:	City of Dalton - City Hall
DESCRIPTION:	Various spaces and buildings owned by the City of Dalton are rented for office and recreation purposes.

# Rental Income

FY16	\$235,202
FY17	\$240,585
FY18	\$221,421
FY19	\$253,190
FY20	\$199,677
FY21	\$227,930
FY22	\$304,564
FY23	\$335,712



FY23 Total Revenue	\$49,763,124
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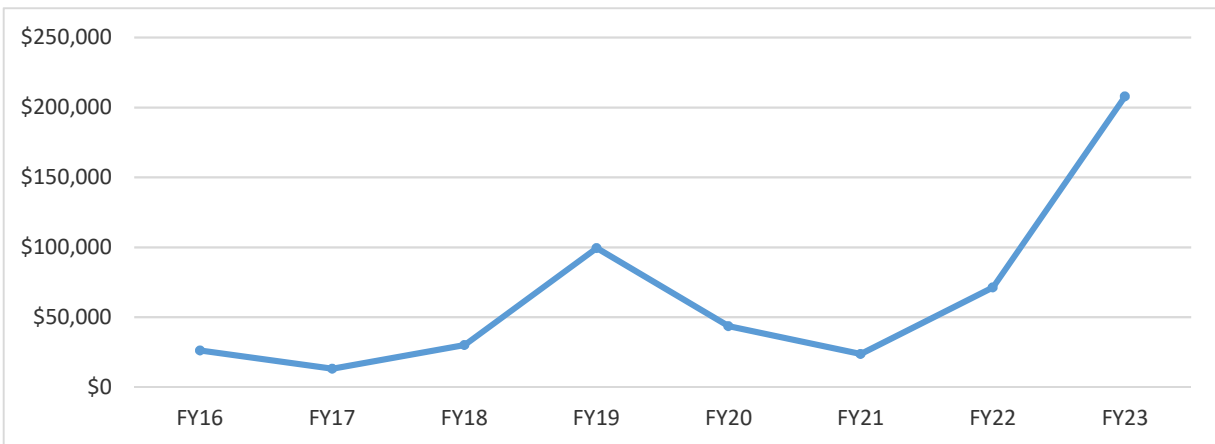
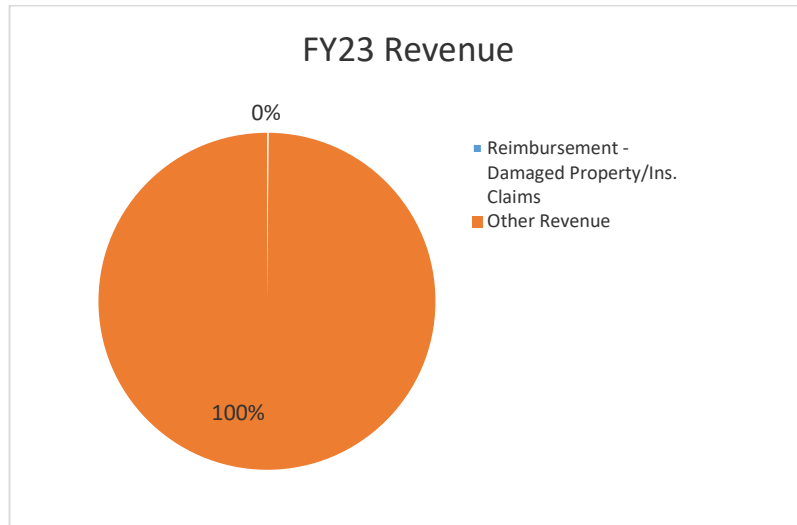
REVENUE TITLE:	<b>Reimbursements - Damaged Property/Ins. Claims</b>
GL ACCOUNT NUMBER:	100001-38300
LEGAL AUTHORIZATION FOR COLLECTION:	Not applicable
COLLECTION METHOD:	Not applicable
COLLECTION FREQUENCY:	Varies
FEE SCHEDULE OR FORMULA (IF ANY):	Varies
SOURCES OF REVENUE:	Citizens and Insurance Companies
COLLECTION AGENT:	City of Dalton - City Hall
DESCRIPTION:	Collected by the government primarily from citizens and insurance companies for damage to property.



## Reimbursements - Damaged Property/Ins. Claims

FY16	\$26,289
FY17	\$13,262
FY18	\$30,107
FY19	\$111,269
FY20	\$43,564
FY21	\$23,655
FY22	\$71,411
FY23	\$207,895

FY23 Total Revenue	\$49,763,124
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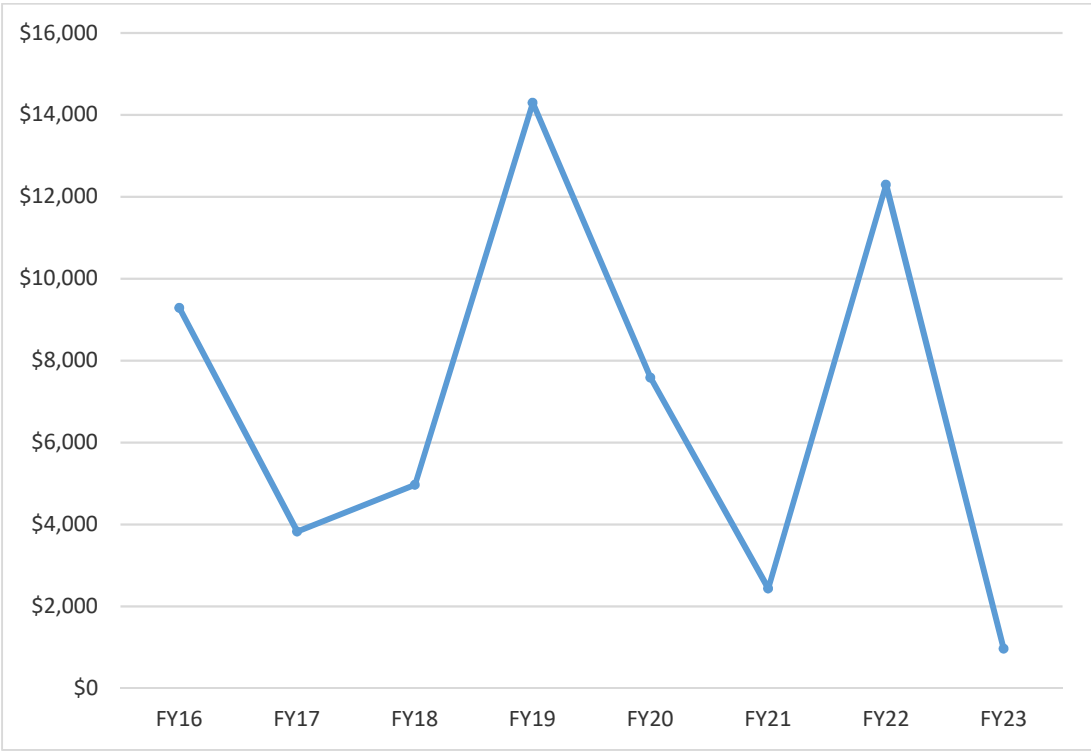
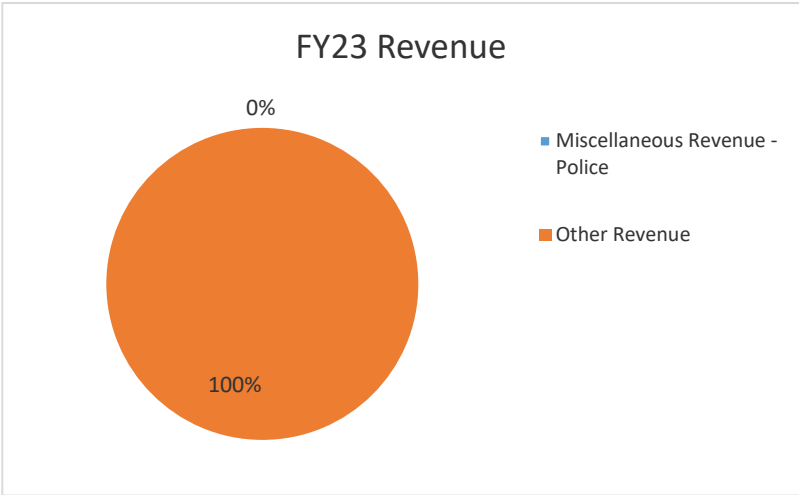


REVENUE TITLE:	<b>Miscellaneous Revenue- Police</b>
GL ACCOUNT NUMBER:	100001-389000-POLIC
REVENUE CHARGE CODE(S):	Not Applicable
LEGAL AUTHORIZATION FOR COLLECTION:	Public Safety Committee Policy
COLLECTION METHOD:	At time of service
COLLECTION FREQUENCY:	Varies
FEE SCHEDULE OR FORMULA (IF ANY):	Sound Permits \$5.00 Expungements \$25.00 Open Records Request varies
SOURCES OF REVENUE:	Applicants
COLLECTION AGENT:	City of Dalton - Police Department
DESCRIPTION:	The City of Dalton Police Department collects for various services and miscellaneous permits.

# Miscellaneous Revenue – Police

FY16	\$9,286
FY17	\$3,821
FY18	\$4,965
FY19	\$14,294
FY20	\$7,580
FY21	\$2,437
FY22	\$12,295
FY23	\$952

FY23 Total Revenue	\$49,763,124
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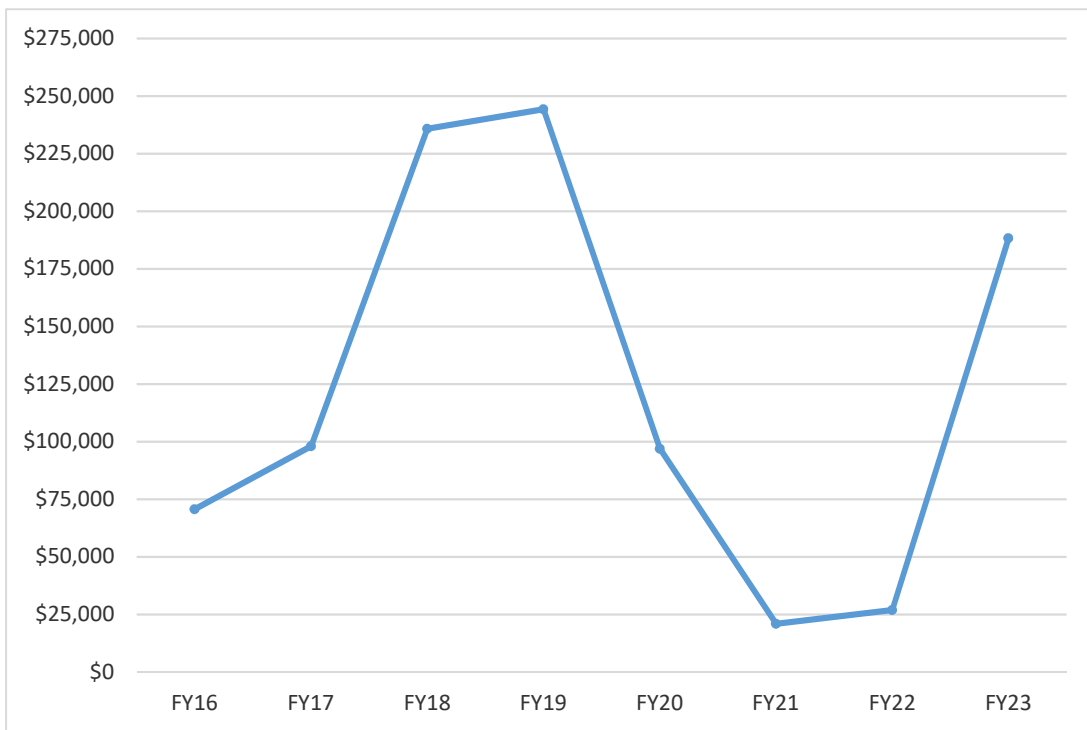
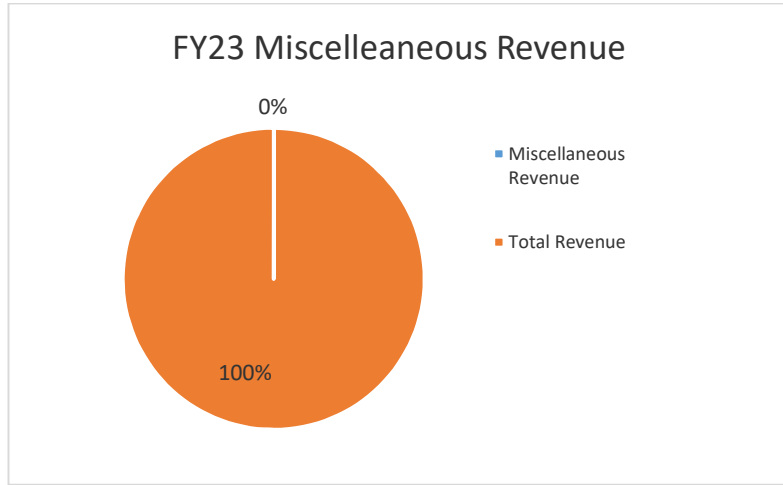


REVENUE TITLE:	<b>Miscellaneous Revenue</b>
GL ACCOUNT NUMBER:	100001-389000 100001-389000-SDS 100001-389000-20085
REVENUE CHARGE CODE(S):	Not Applicable
LEGAL AUTHORIZATION FOR COLLECTION:	Not Applicable
COLLECTION METHOD:	Varies
COLLECTION FREQUENCY:	Varies
FEE SCHEDULE OR FORMULA (IF ANY):	Varies
SOURCES OF REVENUE:	Varies
COLLECTION AGENT:	City of Dalton-City Hall
DESCRIPTION:	Miscellaneous Revenue is revenue that does not have a predefined category and dollar amount is very immaterial to the General Fund as a whole.

# Miscellaneous Revenue

FY16	\$70,643
FY17	\$98,098
FY18	\$235,818
FY19	\$244,329
FY20	\$96,864
FY21	\$20,961
FY22	\$26,965
FY23	\$188,263

FY23 Total Revenue	\$49,763,124
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# **SECTION 8: OTHER FINANCING SOURCES**

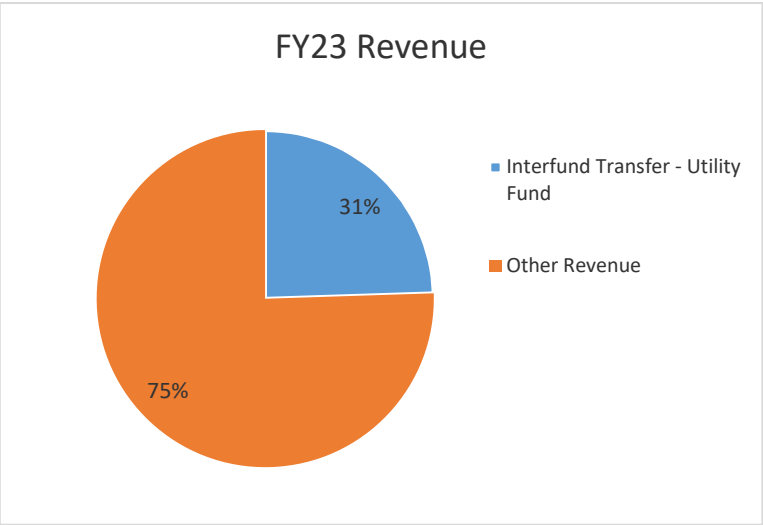
- Interfund Transfer – Utility Fund
- Interfund Transfer – Hotel Motel Tax Fund
- Proceeds – Sale of Assets

REVENUE TITLE:	<b>Interfund Transfer – Utility Fund</b>
GL ACCOUNT NUMBER:	100002-391000-WLSF
REVENUE CHARGE CODE(S):	Not Applicable
LEGAL AUTHORIZATION FOR COLLECTION:	City Charter
COLLECTION METHOD:	Dalton Water, Light and Bond Commission remits to the City of Dalton - City Hall by the 15 <sup>th</sup> of each quarter by electronic funds transfer.
COLLECTION FREQUENCY:	Quarterly
FEE SCHEDULE OR FORMULA (IF ANY):	5% of gross income
SOURCES OF REVENUE:	Customers of Dalton Utilities
COLLECTION AGENT:	City of Dalton - City Hall
DESCRIPTION:	Dalton Water Light and Bond Commission, also commonly known as Dalton Utilities, is an enterprise fund operated by the City of Dalton. There is an agreement to the amount of funds to be transferred to the City of Dalton each quarter.

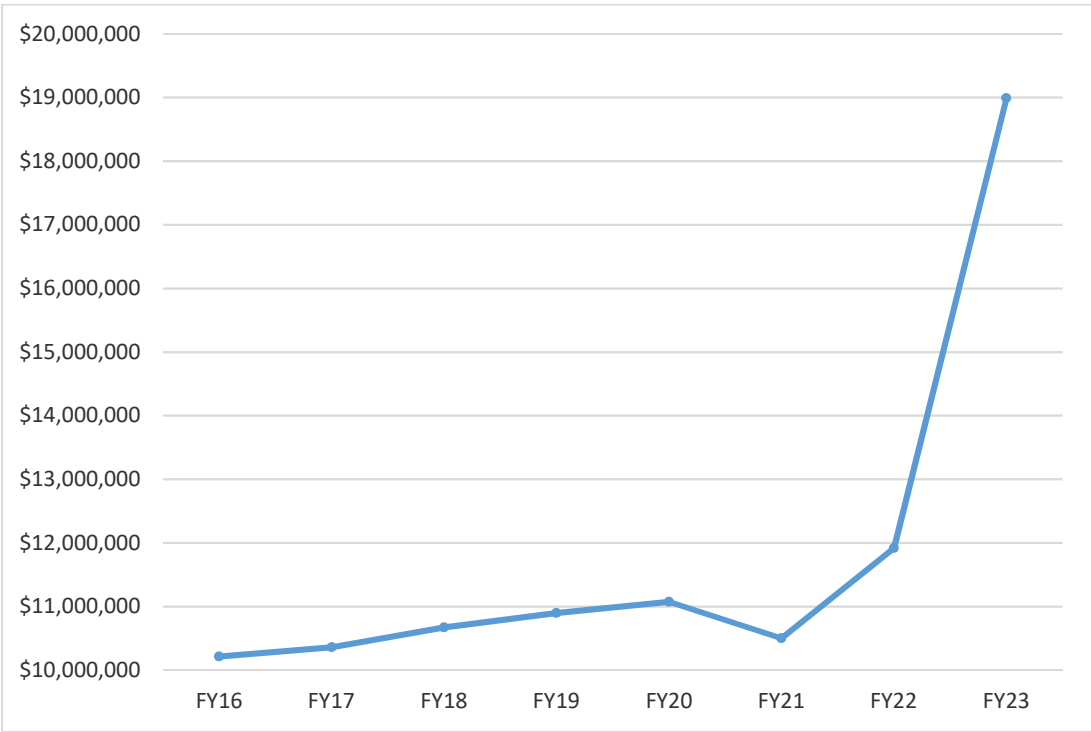


# Interfund Transfer – Utility Fund

FY16	\$10,214,000
FY17	\$10,362,000
FY18	\$10,674,000
FY19	\$10,898,000
FY20	\$11,076,000
FY21	\$10,500,000
FY22	\$11,918,000
FY23	\$18,992,150



<b>FY23 Total Revenue</b>	<b>\$49,763,124</b>
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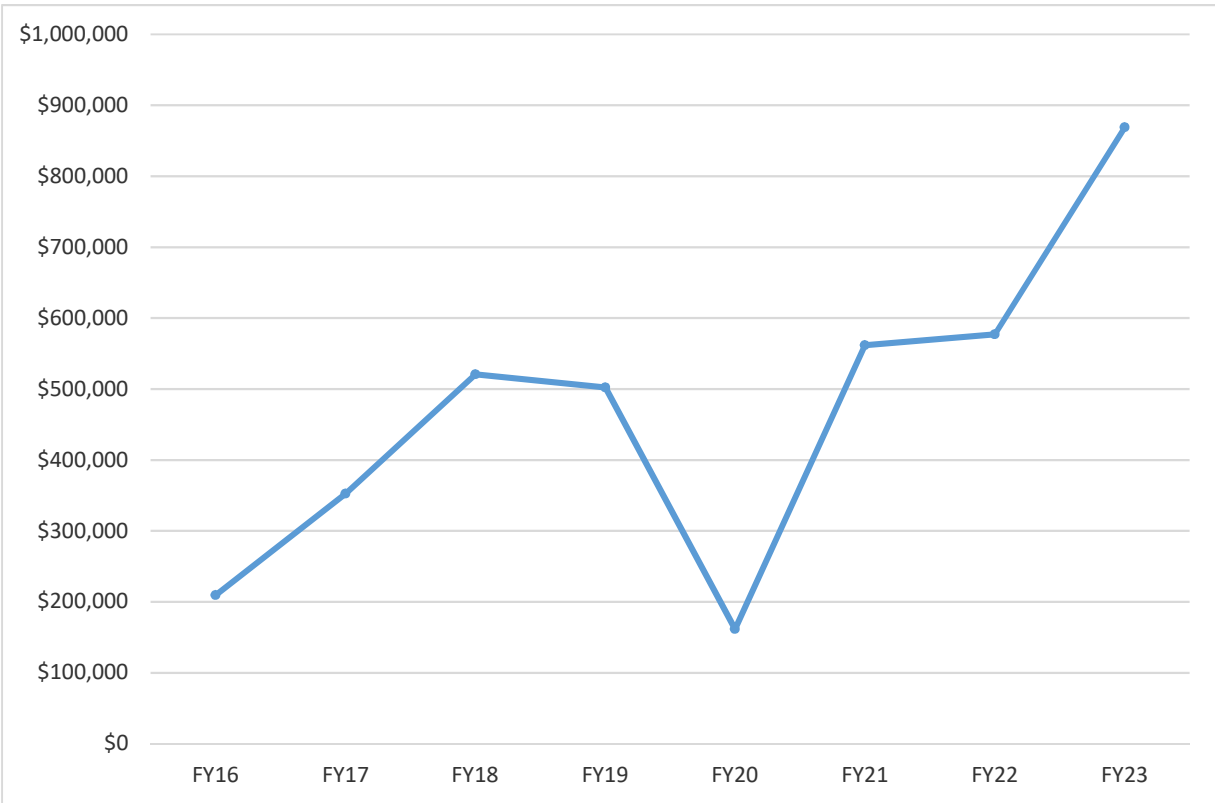
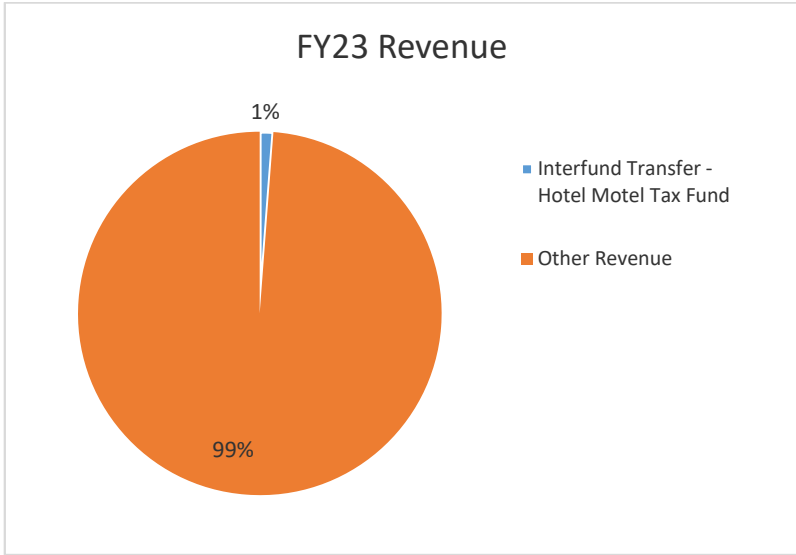


REVENUE TITLE:	<b>Interfund Transfer – Hotel Motel Tax Fund</b>
GL ACCOUNT NUMBER:	100002-391000-HMT
REVENUE CHARGE CODE(S):	Not Applicable
LEGAL AUTHORIZATION FOR COLLECTION:	O.C.G.A. § 48-13-51
COLLECTION METHOD:	Not Applicable
COLLECTION FREQUENCY:	Not Applicable
FEE SCHEDULE OR FORMULA (IF ANY):	Varies
SOURCES OF REVENUE:	Hotel/Motel Collections
COLLECTION AGENT:	City of Dalton - City Hall
DESCRIPTION:	O.C.G.A 48-13-51 allows for part of the Hotel/Motel Collections to be spent for general purposes.

## Interfund Transfer – Hotel Motel Tax Fund

FY16	\$209,637
FY17	\$352,483
FY18	\$520,585
FY19	\$502,363
FY20	\$161,460
FY21	\$561,633
FY22	\$577,088
FY23	\$868,959

FY 23 Total Revenue	\$49,763,124
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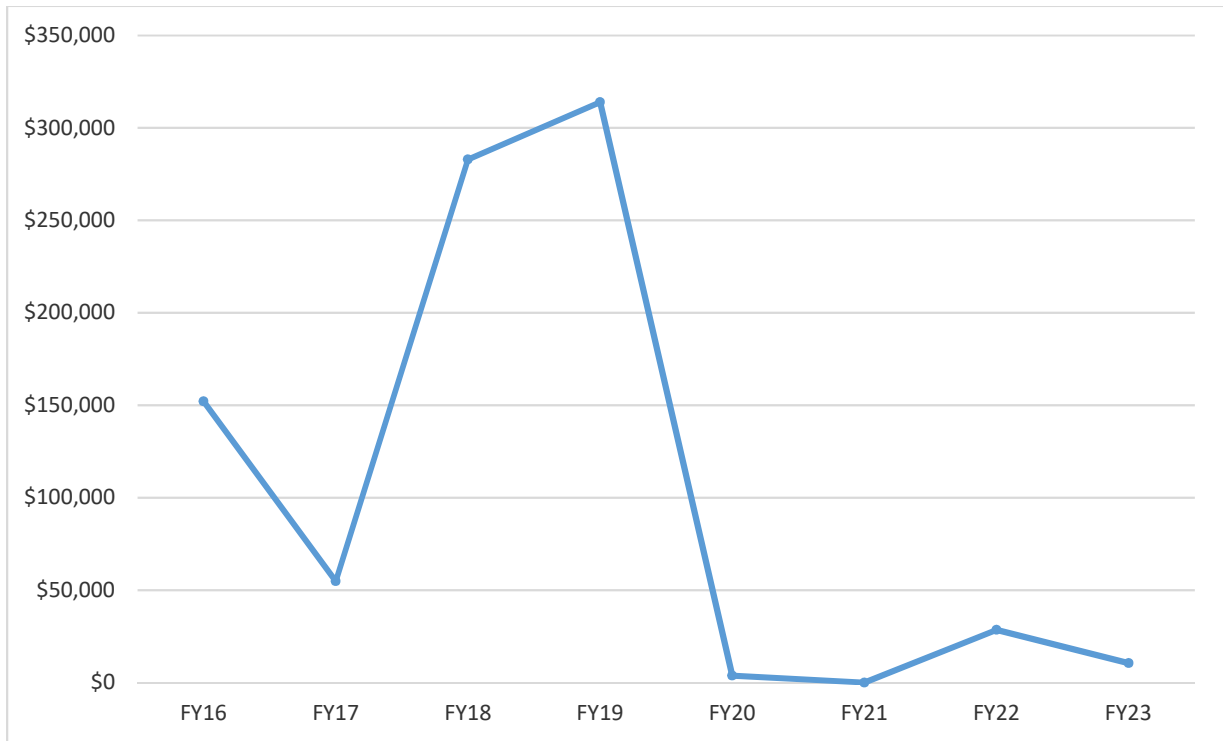
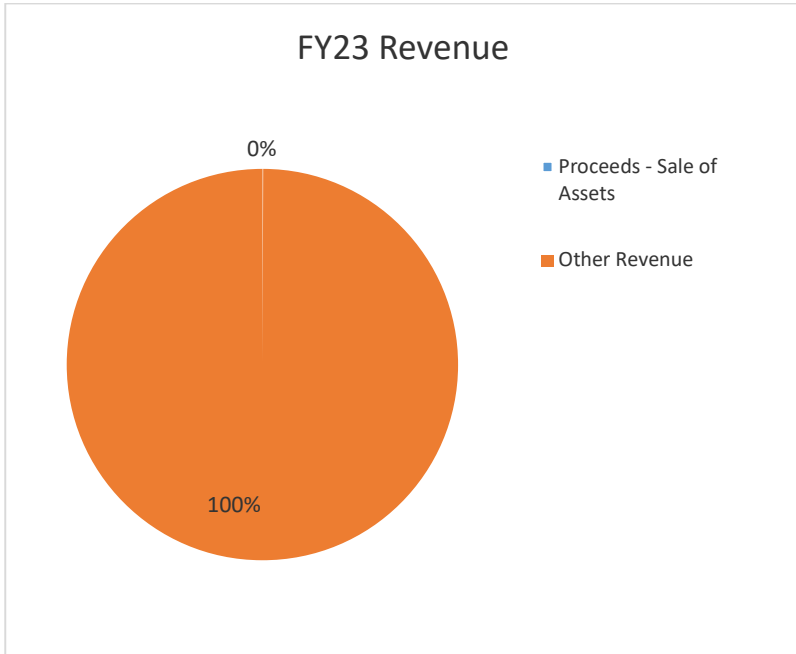


REVENUE TITLE:	<b>Proceeds – Sale of Assets</b>
GL ACCOUNT NUMBER:	100002-392100
REVENUE CHARGE CODE(S):	Not Applicable
LEGAL AUTHORIZATION FOR COLLECTION:	Not Applicable
COLLECTION METHOD:	Purchaser is required to make payment of purchase at City of Dalton - City Hall. All forms of payment are accepted except personal check. Company checks must have a letter from the bank certifying funds.
COLLECTION FREQUENCY:	Varies
FEE SCHEDULE OR FORMULA (IF ANY):	Sell price
SOURCES OF REVENUE:	Purchaser of asset
COLLECTION AGENT:	All departments
DESCRIPTION:	Includes the proceeds from the sale (often through a surplus sale) of general fixed assets and other assets.  Currently the City is using GovDeals.

## Proceeds – Sale of Assets

FY16	\$152,131
FY17	\$54,872
FY18	\$282,864
FY19	\$313,976
FY20	\$3,699
FY21	\$-
FY22	\$28,413
FY23	\$10,475

FY23 Total Revenue	\$49,763,124
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# Index

Admissions	106
Advertising Fee	90
Alcohol Beverage License	54
Alcoholic Beverage Excise Tax — Beer	34
Alcoholic Beverage Excise Tax — Liquor	36
Alcoholic Beverage Excise Tax — Mixed Drinks	40
Alcoholic Beverage Excise Tax — Wine	38
Cable Television Franchise Tax	28
Cemetery Fees	116
Concessions	114
Copies & Criminal History	92
Defense Driving School Fees	80
Donation Bin Application Fee	62
Donations	132
Electric Franchise Tax	26
False Alarm Fees	94
Federal Government Grants	72
Financial Institute Tax	46
Fines & Forfeitures	122
Fire Marshal Review	96
Fireworks License Fee	60
Food Truck License Fee	58
General Sales & Use Tax	32
Instructional Fees	112
Insurance Business License	56
Insurance Premium Tax	44
Intangible Tax	20
Interdepartmental Billing	86
Interest Revenue	128
Interfund Transfers – Hotel Motel Tax Fund	146
Interfund Transfers – Utility Fund	144
Miscellaneous Revenue - Police	138
Miscellaneous Revenue	140
Mobile Home Tax	18
Motor Vehicle Ad Valorem Tax	12
Motor Vehicle Alternative Ad Valorem Tax	16
Motor Vehicle Operator’s License	64
Motor Vehicle Title Ad Valorem Tax	14
Municipal Court Fees	84
Occupation Tax	42
Payment in Lieu of Taxes	76
Penalties, Fines & Interest - Alcohol Beverage License	68
Penalties & Interest – Occupation Tax	50
Penalties & Interest – Property Tax	48
Personal Property Tax	10

Proceeds – Sale of Assets	148
Program Fees-Adult	108
Program Fees –Youth	110
Public Works – Miscellaneous Charges for Service	100
Qualifying Fee	88
Railroad Equipment Tax	22
Real Estate Transfer Tax	24
Real Property Tax – Current & Prior	8
Refuse Collection Charges	102
Reimbursement – Damaged Property	136
Reimbursement - School Resources Officers	98
Rental Income	134
Sale of Recycled Materials	104
Special Events Permit - Alcohol	64
Special Events Permit - Park	82
Speeding Violation Fees	124
State Government Grants & Contracts	74
Telephone Franchise Tax	30
Vendor Commissions	118