



Public Hearing Proposed FY24 Budget

Tuesday, September 12, 2023

10:00 AM

City Hall, 129 E Memorial Dr, Dallas GA 30132

Individuals with disabilities who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of a meeting or the facilities, are required to promptly contact the City's ADA Coordinator at 770-443-8110 ext. 1604 or e-mail rbruce@dallasga.gov to allow the city to make reasonable accommodations for those persons.

AGENDA

PUBLIC HEARING

1. Second Public Hearing for FY 2023-2024 Proposed Millage Rate
2. First Public Hearing for Proposed FY 2023-2024 Budget

City of Dallas, Georgia

Current Tax Digest and Five-Year History of Levy

NOTICE

The City of Dallas, Georgia does hereby announce that the millage rate will be set at a meeting to be held at Dallas City Hall, Council Chambers, 129 East Memorial Drive, Dallas, Ga. 30132, on Thursday, September 21st at 5:15pm and pursuant to the requirements of § 48-5-32, does hereby publish the following presentation of the current year's tax digest and levy along with the history of the tax digest and levy for the past five years.

	2019	2020	2021	2022	2023
GROSS DIGEST	367,656,537	396,984,097	429,956,975	565,743,504	631,010,854
REAL PROPERTY	328,876,031	359,138,129	390,105,564	523,077,224	585,519,879
PERSONAL PROPERTY	38,780,506	37,845,968	39,851,411	42,666,280	45,490,975
LESS M & O EXEMPT	5,604,083	6,371,401	5,893,078	8,138,569	9,472,345
NET M & O DIGEST	362,052,454	390,612,696	424,063,897	557,604,935	621,538,509
GROSS M & O MILLAGE RATE	9.299	9.400	9.940	9.186	11.514
L.O.S.T. ROLLBACKS	5.129	5.230	5.770	5.016	5.014
NET M & O MILLAGE RATE	4.170	4.170	4.170	4.170	6.500
NET TAXES LEVIED	1,509,759	1,628,855	1,768,646	2,325,213	4,040,000
NET TAX \$ INCREASE	155,713	119,096	139,791	556,567	1,448,484
NET TAX % INCREASE	10.31%	7.31%	7.90%	23.94%	55.88%



CITY OF DALLAS General Fund Budget Fiscal Year 2024			
100 GENERAL FUND			
Revenues:			
3110		GENERAL PROPERTY TAXES	5,299,100
3130		GENERAL SALES & USE TAXES	3,456,000
3140		SELECTIVE SALES & USE TAXES	236,000
3160		BUSINESS TAXES	1,618,500
3180		OTHER TAXES	-
3190		PENALTIES & INTEREST-DELQ TAX	17,900
3210		BUSINESS LICENSES & PERMITS	66,000
3220		NON-BUSINESS LICENSES & PERMITS	60,700
3230		REGULATORY FEES	107,000
3240		PN & INT-DELQ LICENSE & PERMIT	-
3310		GOVERNMENTAL & GRANT REVENUE	-
3330		FEDERAL GOVT IN LIEU OF TAXES	7,200
3340		STATE GOVERNMENT GRANTS	2,107,000
3350		STATE GOV'T IN LIEU OF TAXES	-
3370		LOCAL GOV'T SHARED REVENUES	-
3410		GENERAL GOVERNMENT	750
3470		CULTURE & RECREATION	178,000
3490		OTHER CHARGES FOR SERVICES	1,000
3510		FINES & FORFEITURES	685,000
3610		INTEREST REVENUES	-
3810		RENTS & ROYALTIES	384,300
3830		REIMBURSE DAMAGED PROPERTY	-
3890		OTHER MISCELLANEOUS REVENUES	50,050
3910		INTERFUND TRANSFERS	130,000
3920		GEN FIXED ASSET DISPOSITIONS	-
3930		GENERAL FUND "SURPLUS" FROM FUND BALANCE	(171,510)
TOTAL REVENUES			14,232,990
Expenditures:			
1100		MAYOR & COUNCIL	228,508
1400		ELECTIONS	25,869
1510		ADMINISTRATIVE DEPARTMENT	1,195,877
2650		MUNICIPAL COURT	441,556
3200		POLICE DEPARTMENT	5,057,947
4200		STREET DEPARTMENT	1,595,960
6200		PARKS & RECREATION	1,157,575
6500		THEATER	640,997
7220		COMMUNITY DEVELOPMENT	235,756
7250		MARSHAL'S DEPARTMENT	366,166
7410		PLANNING & ZONING	3,000
7500		CIVIC/CULTURAL CENTER	50,322
7510		BUSINESS DEVELOPMENT	750,986
Capital:			
5400		ADMIN	51,471
5400		COURT	-
5400		POLICE	115,000
5400		STREETS	149,000
5400		PARKS	2,142,000
5400		THEATER	5,000
5400		CIVIC/CULTURAL CENTER	-
5400		COMMUNITY DEVELOPMENT	-
5400		MARSHAL'S DEPARTMENT	-
5400		PLANNING & ZONING	-
5400		BUSINESS DEVELOPMENT	20,000
TOTAL EXPENDITURES			14,232,990
GENERAL FUND Revenues Over (Under) Expenditures			-

SPEC REV-CONFISCATED DRUG #210			
210		Revenues:	
		Cash State	19,000
		Cash Federal	80,000
TOTAL REVENUES			99,000
		Expenditures:	
		State Miscellaneous	19,000
		Federal Miscellaneous	80,000
TOTAL EXPENDITURES			99,000
210	SPEC REV-CONFISCATED DRUG Over (Under) Expenditures		-
HOTEL/MOTEL #215			
215		Revenues:	
		Selective Sales & Use Taxes	16,000
		Penalty & Interest-Delinquent Tax	-
		Other Charges For Services	-
TOTAL REVENUES			16,000
		Expenditures:	
		Payment to Chamber - Restricted	6,400
		Payment to City - Non-restricted	9,600
TOTAL EXPENDITURES			16,000
215	HOTEL/MOTEL Over (Under) Expenditures		-

AMERICAN RESCUE PLAN #230			
230		Revenues:	
		ARP Grant Prior Years	2,300,000
TOTAL REVENUES			2,300,000
		Expenditures:	
		Capital Academy Drive Culvert Replacement	15,000
		Capital South Main Street Culvert Repair	50,000
		Capital Lower Griffin Creek	750,000
		Capital Griffin Creek at Business 6	585,000
		Capital Paulding Lane Water Project	900,000
TOTAL EXPENDITURES			2,300,000
230	AMERICAN RESCUE PLAN Over (Under) Expenditures		-
SUBDIVISION INFRASTRUCTURE IMPROVEMENTS #270			
270		Revenues:	
		Vista Lakes Prior Years' Collections	342,500
TOTAL REVENUES			342,500
		Expenditures:	
		Street Repair-Vista Lakes	342,500
			-
TOTAL EXPENDITURES			342,500
270	SUBDIVISION INFURSTRUCTURE IMPROVEMENTS Over (Under) Exp		-

E 911 FUND #275			
275		Revenues:	
		911 Fees	230,000
		Fees Prior Years' Collection	175,000
TOTAL REVENUES			405,000
		Expenditures:	
		Repair & Maintenance of Equipment	25,000
		Small Equipment	100,000
		Capital AT&T Equipment Setup	138,000
		Capital Equipment	105,000
		Overage to Fund Balance	37,000
TOTAL EXPENDITURES			405,000
275	E 911 FUND Over (Under) Expenditures		-

SPECIAL UTILITY DISTRICT-WEST DALLAS FUND #278			
278		Revenues:	
		Fees West Dallas	552,900
		Fees Prior Years' Collection	976,790
TOTAL REVENUES			1,529,690
		Expenditures:	
		Capital West Dallas Collector	1,529,690
278	SPECIAL UTILITY DISTRICT FUND Over (Under) Expenditures		-

CAPITAL PROJECT - 2017 SPLOST # 323			
323		Revenues:	
		Prior Years' Collection	1,973,103
TOTAL REVENUES			1,973,103
		Expenditures:	
		Capital 278 Trail Tunnel	20,000
		Capital LMIG 30%	44,000
		Capital Battlefield Tr Ph 2 Connector	659,103
		Capital Battlefield 885	1,250,000
TOTAL EXPENDITURES			1,973,103
323	CAPITAL PROJECT -2023 SPLOST Over (Under) Expenditures		-
CAPITAL PROJECT - 2023 SPLOST # 329			
329		Revenues:	
		General Sales & Use Tax	2,668,800
TOTAL REVENUES			2,668,800
		Expenditures:	
		Capital City Hall Renovation	2,000,000
		Capital Old Acworth & Veterans Court	55,000
		Capital Streets & Roads	75,000
		Revenue Overage to Fund Balance	538,800
TOTAL EXPENDITURES			2,668,800
329	CAPITAL PROJECT -2023 SPLOST Over (Under) Expenditures		-

WATER & SEWER FUND #505			
505		Revenues:	
		UTILITIES/ENTERPRISE:	
		Charges For Services	9,612,700
		Miscellaneous Revenues	87,120
		Other Financing Sources	6,680,000
		Intergovernmental	3,698,400
TOTAL REVENUES			20,078,220
		Expenditures:	
		Sewer Department	5,811,729
		Water Department	3,359,822
CAPITAL:			
		Sewer	7,049,417
		Water	3,820,900
		Revenue Overage to Fund Balance	36,352
TOTAL EXPENDITURES			20,078,220
505	WATER & SEWER FUND Income (Loss)		-

SOLID WASTE FUND #540			
540		Revenues:	
		UTILITIES/ENTERPRISE:	
		Charges for Services	1,113,500
TOTAL REVENUES			1,113,500
Expenditures:			
		Solid Waste Collections	800,461
		Loan Payment to General	115,000
		Revenue Overage to Fund Balance	198,039
TOTAL EXPENDITURES			1,113,500
540	SOLID WASTE FUND Income (Loss)		-