

Dalton Public Schools
Final Budget for Fiscal Year 2020
 July 1, 2019 through June 30, 2020

	General Fund	Special Funds	Nutrition Funds	Capital Funds	Debt Service Funds
Projected Beginning Fund Balance	18,095,100	-	1,561,625	49,869,744	1,005,630
ESTIMATED REVENUES					
Local Taxes	31,189,100			6,480,000	2,012,000
Local Other	1,420,000		548,400		
State General	49,407,063				
State Other	371,700	1,608,882	128,160	2,618,659	
Federal	585,750	4,519,216	4,883,955		
Other Financing Sources	-	149,460			2,959,000
Total Revenues	82,973,613	6,277,558	5,560,515	9,098,659	4,971,000
ESTIMATED EXPENDITURES					
Instruction	57,694,336	3,892,302			
Pupil Personnel	3,203,537	297,792			
Improvement of Instruction	2,759,274	1,864,506			
Educational Media	1,556,500	-			
General Administration	904,791	60,248			
School Administration	5,093,419	-			
Business Services	740,567	-			
Maintenance and Operations	6,894,310	-			
Student Transportation	3,210,563	80,090			
Central Support Services	2,323,779	22,620			
Other Support Services	45,000	60,000			
Nutrition			5,915,653		
Community Services	238,560				
Facilities				41,016,555	
Debt Service					4,971,000
Transfers to Other Funds	149,460			2,959,000	
Total Expenditures	84,814,096	6,277,558	5,915,653	43,975,555	4,971,000
Projected Ending Fund Balance	16,254,617	-	1,206,487	14,992,848	1,005,630

The Fiscal Year 2020 Final Budget will be considered for adoption by the Board of Education at 6:30 PM at the regular board meeting scheduled for Monday, June 10, 2019. The meeting will be held in the Council Chambers of Dalton City Hall at 300 West Waugh Street.

Dalton Public Schools
Fiscal Year 2020 Budget
General Fund

	Actual FY2018	Original Budget FY2019	Budget Draft 1 FY2020	Budget Draft 2 FY2020	Budget Draft 3 FY2020	Tentative Budget Draft 4 FY2020	Final Budget Draft 5 FY2020
Beginning Fund Balance	13,950,016	15,437,419	15,455,263	16,740,019	17,879,019	17,879,019	18,095,100
REVENUES							
Local	31,765,692	31,554,700	33,149,100	33,254,100	33,254,100	33,254,100	32,609,100
Local Taxes for Debt		2,012,000	0	0	0	0	0
State & Federal	43,927,154	46,464,620	48,855,050	49,085,750	50,364,507	50,364,507	50,364,513
TOTAL Revenues	75,692,846	80,031,320	82,004,150	82,339,850	83,618,607	83,618,607	82,973,613
EXPENDITURES							
Salaries	43,032,296	44,961,835	47,613,512	47,764,482	48,437,193	48,642,045	47,893,957
Benefits	18,120,989	21,200,925	22,094,691	22,216,581	22,886,385	22,974,405	22,935,660
Services - Professional & Skilled	9,897,422	10,348,661	11,179,748	11,132,788	11,140,730	11,165,730	11,552,880
Materials, Equipment & Supplies	2,078,603	2,437,331	2,185,221	2,185,221	2,286,139	2,282,139	2,282,139
Transfers Out	373,138	72,000	140,000	140,000	140,000	149,460	149,460
Transfers for Debt Service		2,012,000	0	0	0	0	0
TOTAL Expenditures	73,502,448	81,032,752	83,213,172	83,439,072	84,890,447	85,213,779	84,814,096
Operating Difference	2,190,398	(1,001,432)	(1,209,022)	(1,099,222)	(1,271,840)	(1,595,172)	(1,840,483)
Audit/Other Adjustments	297,596						
Ending Fund Balance	16,438,011	14,435,987	14,246,241	15,640,796	16,607,179	16,283,847	16,254,617

Dalton Public Schools
Fiscal Year 2020 Budget
General Fund

	Actual	Original Budget	Budget Draft 1	Budget Draft 2	Budget Draft 3	Tentative Budget	Final Budget
	FY2018	FY2019	FY2020	FY2020	FY2020	Draft 4	Draft 5
Revenues						FY2020	FY2020
Local Property Taxes	30,041,607	30,374,700	31,909,100	31,909,100	31,909,100	31,909,100	31,189,100
Local Property Taxes fo Debt		2,012,000					
Tuition	402,463	415,000	415,000	445,000	445,000	445,000	445,000
Interest Income	254,503	200,000	275,000	350,000	350,000	350,000	425,000
Indirect Cost	240,909	280,000	250,000	250,000	250,000	250,000	250,000
Other Local	629,378	285,000	300,000	300,000	300,000	300,000	300,000
State QBE Revenue	50,869,513	52,933,572	55,683,500	55,914,200	57,135,080	57,135,080	57,135,086
State QBE Local Fair Share	(7,403,891)	(7,385,842)	(7,785,900)	(7,785,900)	(7,728,023)	(7,728,023)	(7,728,023)
State QBE Austerity	(752,209)	0	0	0	0	0	0
State Other Grants	409,850	335,140	371,700	371,700	371,700	371,700	371,700
Federal E-Rate	499,575	321,000	321,000	321,000	321,000	321,000	321,000
Federal JROTC	63,320	54,750	54,750	54,750	54,750	54,750	54,750
Federal Medicaid	240,996	206,000	210,000	210,000	210,000	210,000	210,000
Subtotal	75,496,014	80,031,320	82,004,150	82,339,850	83,618,607	83,618,607	82,973,613
Transfers In	196,832	-	-	-	-	-	-
TOTAL	75,692,846	80,031,320	82,004,150	82,339,850	83,618,607	83,618,607	82,973,613

Dalton Public Schools
Fiscal Year 2020 Budget
General Fund

	Actual	Original Budget	Budget Draft 1	Budget Draft 2	Budget Draft 3	Tentative Budget Draft 4	Final Budget Draft 5
Expenditures	FY2018	FY2019	FY2020	FY2020	FY2020	FY2020	FY2020
Salaries	43,032,296	44,961,835	47,613,512	47,764,482	48,437,193	48,642,045	47,893,957
Benefits	18,120,989	21,200,925	22,094,691	22,216,581	22,886,385	22,974,405	22,935,660
Services	3,325,945	2,871,281	3,374,852	3,388,092	3,396,034	3,421,034	3,802,184
Property & Maintenance	2,266,203	2,778,780	3,088,362	3,028,162	3,028,162	3,028,162	3,034,162
Energy	1,395,050	1,590,000	1,545,000	1,545,000	1,545,000	1,545,000	1,545,000
Materials, Equipment & Supplies	2,078,603	2,437,331	2,185,221	2,185,221	2,286,139	2,282,139	2,282,139
Buses	2,910,224	3,108,600	3,171,534	3,171,534	3,171,534	3,171,534	3,171,534
Subtotal	73,129,310	78,948,752	83,073,172	83,299,072	84,750,447	85,064,319	84,664,636
Transfers Out	373,138	72,000	140,000	140,000	140,000	149,460	149,460
Transfers for Debt Service		2,012,000					
TOTAL	73,502,448	81,032,752	83,213,172	83,439,072	84,890,447	85,213,779	84,814,096

Dalton Public Schools
Special Funds
Fiscal Year 2020 Budget

	560-1540	402-1750	414-1784	460-1816	404-2824	404-2820
	PreK	Title I Improving Academic Achievement	Title II Improving Teacher Quality	Title III Limited English	Title VI-B Special Education	Special Ed Preschool
ESTIMATED REVENUES						
State Other	1,608,882					
Federal		2,386,250	254,772	185,034	1,370,200	33,300
Total Revenues	1,608,882	2,386,250	254,772	185,034	1,370,200	33,300
ESTIMATED EXPENDITURES						
Instruction	1,751,342	915,373		27,754	1,090,103	33,300
Pupil Personnel		110,092		27,003	143,077	
Improvement of Instruction	7,000	1,272,537	232,152	124,277	104,520	
Federal Administration		60,248				
Student Transportation		28,000		6,000	32,500	
Central Support Services			22,620			
Other Support Services						
Community Services						
Total Expenditures	1,758,342	2,386,250	254,772	185,034	1,370,200	33,300

ASSUMPTIONS

PreK	Increase in funding and expenditures based on staff estimates
Title I	Decrease in funding of 7.5% based on preliminary DOE info
Title II	Increase in funding of 30% based on preliminary DOE info
Title III	Increase in funding of 6% based on preliminary DOE info
Title VI-B	Increase in funding of 2% and \$30,000 in carryover

Dalton Public Schools
Special Funds
Fiscal Year 2020 Budget

	462-1779	432-1800	406-3315
	Title IV Student Support	Homeless Education	Career Tech Program Improve
ESTIMATED REVENUES			
State Other			
Federal	190,160	45,300	54,200
Total Revenues	190,160	45,300	54,200
ESTIMATED EXPENDITURES			
Instruction	50,000	13,590	10,840
Pupil Personnel		17,620	
Improvement of Instruction	80,160	500	43,360
Federal Administration			
Student Transportation		13,590	
Central Support Services			
Other Support Services	60,000		
Community Services			
Total Expenditures	190,160	45,300	54,200

ASSUMPTIONS

<i>Title IV</i>	<i>Decrease in funding of 7% based on preliminary DOE info</i>
<i>Homeless</i>	<i>No change in funding</i>
<i>Career Tech</i>	<i>No change in funding</i>

Dalton Public Schools
School Nutrition Funds
Fiscal Year 2020 Budget

ESTIMATED REVENUES

Local	548,400
State	128,160
Federal	4,883,955
Total Revenues	5,560,515

ESTIMATED EXPENDITURES

Salaries	1,264,032
Benefits	726,846
Services - Professional & Skilled	758,155
Materials, Equipment & Supplies	281,200
Food	2,885,420
Total Expenditures	5,915,653

Dalton Public Schools
Capital Funds
Fiscal Year 2020 Budget

ESTIMATED EXPENDITURES	Total				
	Capital Projects	Hammond Creek	Safety & Security	Technology	Operations
Services	1,243,600	558,600	635,000		50,000
Equipment	2,620,855		947,060	1,512,195	
Construction	37,152,100	34,069,900			531,400
Total Expenditures	41,016,555	34,628,500	1,582,060	1,512,195	581,400

ASSUMPTIONS

<i>Hammond Creek</i>	<i>72% of the estimated project of \$48,216,260 for site work & construction of the new 6-7 grade school</i>
<i>Safety & Security</i>	<i>PA system upgrades at Dalton High, Brookwood, Dalton Middle and Park Creek; security cameras at Brookwood and Dalton Middle, District-wide crisis management alert system</i>
<i>Technology</i>	<i>Annual student & staff devices, technology infrastructure and CTAE lab replacement</i>
<i>Operations</i>	<i>76% of the \$765,000 project for HVAC, roof and renovation</i>

Dalton Public Schools
Capital Funds
Fiscal Year 2020 Budget

ESTIMATED EXPENDITURES	Total				
	Capital Projects	Brookwood	City Park	Dalton High	E Franklin
Services	1,243,600				
Equipment	2,620,855	81,000	40,000	40,600	
Construction	37,152,100	1,271,600	1,184,200	41,000	54,000
Total Expenditures	41,016,555	1,352,600	1,224,200	81,600	54,000

ASSUMPTIONS

<i>Brookwood</i>	<i>18% remaining balance of the \$7,221,449 project for HVAC, roof and renovation</i>
<i>City Park</i>	<i>13% remaining balance of the \$9,088,948 project for HVAC, roof and renovation</i>
<i>Dalton High</i>	<i>Remaining balance for the amended HVAC and renovation project of \$17.035 million</i>
<i>E Franklin</i>	<i>E Franklin renovation of \$54,000</i>

Dalton Public Schools
Debt Service Funds
Fiscal Year 2020 Budget

	Revenue Bond \$13.36 M	General Obligation Bond \$40.38 M
ESTIMATED REVENUES		
Debt Service Fund Balance Restricted		1,005,630
Local Taxes		2,012,000
Transfers from Capital Fund	2,959,000	
Total Revenues	2,959,000	3,017,630
ESTIMATED EXPENDITURES		
Principal	2,525,000	
Interest	434,000	2,012,000
Total Expenditures	2,959,000	2,012,000
Difference	-	1,005,630
<i>Fiscal Year Final Payment</i>	<i>2/1/2023</i>	<i>2/1/2048</i>