

**Dalton Public Schools**  
**Budget for Fiscal Year 2013**  
 July 1, 2012 through June 30, 2013

Fiscal Year 2013	General Fund	Special Funds	Nutrition Funds	Capital Funds	Debt Service Funds
Projected Beginning Fund Balance	14,690,785	-	750,000	8,298,856	1,208,124
<b>ESTIMATED REVENUES</b>					
Local Taxes	25,035,700				-
Local Other	875,000		499,500	30,000,000	
State General	29,266,666				
State Other	1,257,766	1,110,500	120,000		
Federal	297,520	6,209,919	3,906,800		
Transfers from Other Funds		75,000			2,464,961
Total Revenues	56,732,652	7,395,419	4,526,300	30,000,000	2,464,961
<b>ESTIMATED EXPENDITURES</b>					
Instruction	42,118,357	4,794,949			
Pupil Personnel	1,423,471	646,850			
Improvement of Instruction	1,028,395	1,583,680			
Educational Media	1,220,553				
General Administration	513,623	180,620			
School Administration	3,397,501				
Business Services	567,519				
Maintenance and Operations	4,598,644				
Student Transportation	2,423,483	91,980			
Central Support Services	2,102,746				
Other Support Services	47,000	97,340			
Nutrition			4,677,200		
Community Services	100,000				
Facilities				11,206,300	
Debt Service					2,413,212
Transfers to Other Funds	1,775,106			764,855	
Total Expenditures	61,316,398	7,395,419	4,677,200	11,971,155	2,413,212
Projected Ending Fund Balance	10,107,039	-	599,100	26,327,701	1,259,873

Dalton Public Schools  
Fiscal Year 2013 Final Budget  
General Fund

	Actual FY 2009	Actual FY 2010	Actual FY 2011	Original Budget FY 2012	Projected Actual FY 2012	Budget Draft 3 FY 2013	Budget Draft 4 FY 2013
<b>REVENUES</b>							
Local	30,302,049	29,623,711	27,432,470	24,031,675	26,994,518	25,805,700	25,910,700
State & Federal	27,497,278	28,763,445	32,164,192	30,117,311	30,478,357	30,879,432	30,821,952
TOTAL Revenues	57,799,327	58,387,156	59,596,661	54,148,986	57,472,875	56,685,132	56,732,652
<b>EXPENDITURES</b>							
Salaries	38,868,132	35,957,487	33,252,078	33,538,528	33,220,227	35,761,400	35,917,501
Benefits	10,659,816	11,308,823	10,965,247	12,017,450	12,177,169	14,105,548	14,153,382
Services - Professional & Skilled	6,835,645	7,087,564	6,239,863	7,196,699	6,629,177	6,961,409	6,711,153
Materials, Equipment & Supplies	3,388,368	2,555,430	2,338,658	1,744,140	2,113,923	2,441,722	2,759,256
Transfers Out	2,211,809	738,965	27,224	200,000	1,868,000	1,775,106	1,775,106
TOTAL Expenditures	61,963,770	57,648,268	52,823,070	54,696,817	56,008,496	61,045,185	61,316,398
Difference	(4,164,443)	738,888	6,773,591	(547,832)	1,464,379	(4,360,053)	(4,583,746)

Dalton Public Schools  
Special Funds  
Fiscal Year 2013 Budget

	560-1540	402-1750	403-1762	460-1816	404-2824	404-2820
	PreK	Title I Improving Academic Achievement	Title I-C Migrant Education	Title III Limited English	Title VI-B Special Education	Special Ed Preschool
<b>ESTIMATED REVENUES</b>						
State Other	1,110,500					
Federal		4,052,190	89,629	182,000	1,492,400	28,000
<b>Total Revenues</b>	<b>1,110,500</b>	<b>4,052,190</b>	<b>89,629</b>	<b>182,000</b>	<b>1,492,400</b>	<b>28,000</b>
<b>ESTIMATED EXPENDITURES</b>						
Instruction	1,163,290	2,633,910	53,769	109,200	746,190	28,000
Pupil Personnel			26,890		596,960	
Improvement of Instruction	22,210	1,215,660	900	54,600	44,770	
Federal Administration		81,040		7,280	59,700	
Student Transportation		40,520	2,690		44,770	
Other Support Services		81,040	5,380	10,920		
<b>Total Expenditures</b>	<b>1,185,500</b>	<b>4,052,170</b>	<b>89,629</b>	<b>182,000</b>	<b>1,492,390</b>	<b>28,000</b>

**ASSUMPTIONS**

<i>PreK</i>	<i>Increase due to staff day increase from 169 to 179</i>
<i>Title I</i>	<i>Based on DOE preliminary funding with a 9% reduction, and adding \$500,000 in carryover</i>
<i>Migrant</i>	<i>Based on DOE preliminary funding report</i>
<i>Title III</i>	<i>7% reduction</i>
<i>Title VI-B</i>	<i>9% reduction, but adding \$480,000 in carryover</i>

Dalton Public Schools  
Special Funds  
Fiscal Year 2013 Budget

	414-1784	432-1800	406-3315
	Title II Improving Teacher Quality	Homeless Education	Career Tech Program Improve
<b>ESTIMATED REVENUES</b>			
State Other			
Federal	240,000	50,000	75,700
<b>Total Revenues</b>	<b>240,000</b>	<b>50,000</b>	<b>75,700</b>

<b>ESTIMATED EXPENDITURES</b>			
Instruction			60,560
Pupil Personnel		23,000	
Improvement of Instruction	230,400		15,140
Federal Administration	9,600	23,000	
Student Transportation		4,000	
Other Support Services			
<b>Total Expenditures</b>	<b>240,000</b>	<b>50,000</b>	<b>75,700</b>

	<b>ASSUMPTIONS</b>
Title II	7% reduction, but adding \$30,000 in carryover
Homeless	No change
Career Tech	7% reduction

Dalton Public Schools  
School Nutrition Funds  
Fiscal Year 2013 Budget

**ESTIMATED REVENUES**

Local	499,500
State	120,000
Federal	3,906,800
Total Revenues	4,526,300

**ESTIMATED EXPENDITURES**

Salaries	1,297,400
Benefits	642,534
Services - Professional & Skilled	75,950
Materials, Equipment & Supplies	2,247,950
Indirect Costs	413,366
Total Expenditures	4,677,200

Difference	(150,900)
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Dalton Public Schools  
Capital Funds  
Fiscal Year 2013 Budget

	<b>Total Capital Projects</b>	<b>Dalton Middle</b>	<b>Fort Hill</b>	<b>Morris Innovative</b>
ESTIMATED EXPENDITURES				
Services	4,161,700	1,810,400	416,100	1,935,200
Communications	476,100	476,100		
Construction	6,568,500	2,275,200	2,358,100	1,935,200
Total Expenditures	11,206,300	4,561,700	2,774,200	3,870,400

**ASSUMPTIONS**

<i>Dalton Middle</i>	<i>100% of the remaining balance from the road and classroom modification occurs in fiscal year 2013</i>
	<i>25% of the \$10.645 million addition and renovation project occurs in fiscal year 2013, remaining balance to finish in fiscal year 2014</i>
<i>Fort Hill</i>	<i>100% of the remaining balance occurs in fiscal year 2013</i>
<i>Morris Innovative</i>	<i>20% occurs in fiscal year 2013, with the remaining balance in fiscal years 2014 and 2015</i>

Dalton Public Schools  
Debt Service Funds  
Fiscal Year 2013 Budget

	Joyce Hall Note with City	McDonald Note with City	LINC Leases	2005 Revenue Bonds
<b>ESTIMATED REVENUES</b>				
Local Taxes (ESPLOST)				
Debt Service Fund Balance Restricted				
Transfers from General & Capital Funds	7,005	59,951	618,410	633,672
Total Revenues	7,005	59,951	618,410	633,672
<b>ESTIMATED EXPENDITURES</b>				
Principal	6,793	58,119	596,941	575,000
Interest	211	1,832	21,469	58,672
Total Expenditures	7,004	59,951	618,410	633,672

*Final Payment Fiscal Year 2013*

*2/17/2013*

*3/2/2013*

*Final Payment Fiscal Year 2014*

*12/1/2013*

*Final Payment Fiscal Year 2015*

*3/1/2015*

Dalton Public Schools  
Debt Service Funds  
Fiscal Year 2013 Budget

	Quality Zone Academy Bond	Proposed 2012 Revenue Bonds
<b>ESTIMATED REVENUES</b>		
Local Taxes (ESPLOST)		
Debt Service Fund Balance Restricted		
Transfers from General & Capital Funds	150,000	995,923
Total Revenues	150,000	995,923
<b>ESTIMATED EXPENDITURES</b>		
Principal	150,000	
Interest		944,175
Total Expenditures	150,000	944,175

*Final Payment Fiscal Year 2018*

*5/1/2018*

*Proposed Final Payment Fiscal Year 2042*

*3/1/2042*