

**Dalton Public Schools**  
**Budget for Fiscal Year 2014**  
 July 1, 2013 through June 30, 2014

Fiscal Year 2014	General Fund	Special Funds	Nutrition Funds	Capital Funds	Debt Service Funds
Projected Beginning Fund Balance	10,819,650	-	200,000	3,206,000	-
<b>ESTIMATED REVENUES</b>					
Local Taxes	26,809,865			5,700,000	-
Local Other	725,000		474,800		
State General	31,064,612				
State Other	767,367	1,030,800	86,900		
Federal	322,520	5,975,627	4,033,000		
Transfers from Other Funds		98,000		200,000	847,904
Total Revenues	59,689,364	7,104,427	4,594,700	5,900,000	847,904
<b>ESTIMATED EXPENDITURES</b>					
Instruction	44,239,786	4,200,327			
Pupil Personnel	1,859,693	424,019			
Improvement of Instruction	1,237,364	1,670,357			
Educational Media	1,262,866				
General Administration	541,904	280,163			
School Administration	3,594,050				
Business Services	550,391				
Maintenance and Operations	4,783,137				
Student Transportation	2,424,471	261,200			
Central Support Services	2,410,861	18,774			
Other Support Services	46,000	249,587			
Nutrition			4,744,700		
Community Services	104,736				
Facilities				9,068,400	
Debt Service					847,904
Transfers to Other Funds	1,145,904			-	
Total Expenditures	64,201,163	7,104,427	4,744,700	9,068,400	847,904
Projected Ending Fund Balance	6,307,851	-	50,000	37,600	-

Dalton Public Schools  
Fiscal Year 2014 Budget  
General Fund

	Actual FY 2011	Actual FY 2012	Original Budget FY 2013	Budget Draft 1 FY2014	Budget Draft 2 FY2014	Final Budget FY2014
<b>Beginning Fund Balance</b>	6,350,757	13,226,406	16,180,071	9,297,014	10,223,307	10,819,650
<b>REVENUES</b>						
Local	27,432,470	27,145,844	25,910,700	27,284,865	27,534,865	27,534,865
State & Federal	32,164,192	31,028,692	30,821,952	31,762,214	32,129,499	32,154,499
<b>TOTAL Revenues</b>	<b>59,596,661</b>	<b>58,174,535</b>	<b>56,732,652</b>	<b>59,047,079</b>	<b>59,664,364</b>	<b>59,689,364</b>
<b>EXPENDITURES</b>						
Salaries	33,252,078	33,276,550	35,917,501	37,579,856	38,089,764	38,253,024
Benefits	10,965,247	11,108,209	14,153,382	15,397,277	15,395,207	14,914,319
Services - Professional & Skilled	6,239,863	6,729,209	6,711,153	6,861,153	7,232,509	7,365,741
Materials, Equipment & Supplies	2,338,658	2,344,667	2,759,256	2,759,256	2,472,175	2,522,175
Transfers Out	27,224	1,762,236	1,775,106	922,904	1,145,904	1,145,904
<b>TOTAL Expenditures</b>	<b>52,823,070</b>	<b>55,220,870</b>	<b>61,316,398</b>	<b>63,520,446</b>	<b>64,335,559</b>	<b>64,201,163</b>
Operating Difference	6,773,591	2,953,665	(4,583,746)	(4,473,367)	(4,671,195)	(4,511,799)
Audit/Other Adjustments	102,058		(776,675)			
<b>Ending Fund Balance</b>	<b>13,226,406</b>	<b>16,180,071</b>	<b>10,819,650</b>	<b>4,823,647</b>	<b>5,552,112</b>	<b>6,307,851</b>

Dalton Public Schools  
Fiscal Year 2014 Budget  
General Fund

	Actual FY 2011	Actual FY 2012	Original Budget FY 2013	Budget Draft 1 FY2014	Budget Draft 2 FY2014	Final Budget FY2014
Revenues						
Local Property Taxes	26,463,222	26,237,901	25,035,700	26,409,865	26,809,865	26,809,865
Tuition	251,965	239,459	250,000	250,000	250,000	250,000
Interest Income	21,934	22,220	20,000	20,000	20,000	20,000
Indirect Cost	470,833	416,440	450,000	450,000	300,000	300,000
Other Local	224,515	192,966	155,000	155,000	155,000	155,000
State QBE Revenue	41,214,604	40,895,086	41,320,376	42,313,738	43,193,646	43,193,646
State QBE Local Fair Share	(6,775,062)	(6,686,554)	(6,744,715)	(6,744,715)	(7,017,074)	(7,017,074)
State QBE Austerity	(4,930,693)	(5,273,178)	(5,308,995)	(5,500,800)	(5,111,960)	(5,111,960)
State Other Grants	848,789	1,376,056	1,257,766	1,396,471	767,367	767,367
Federal stimulus	1,418,772	17,709				
Federal E-Rate	335,485	644,854	242,520	242,520	242,520	242,520
Federal JROTC	52,296	54,719	55,000	55,000	55,000	55,000
Federal Medicaid Reimbursement						25,000
Subtotal	59,596,661	58,137,678	56,732,652	59,047,079	59,664,364	59,689,364
Transfers In	0	36,857	0	0	0	0
TOTAL	59,596,661	58,174,535	56,732,652	59,047,079	59,664,364	59,689,364

Dalton Public Schools  
Fiscal Year 2014 Budget  
General Fund

Expenditures	Actual FY 2011	Actual FY 2012	Original Budget FY 2013	Budget Draft 1 FY2014	Budget Draft 2 FY2014	Final Budget FY2014
Salaries	33,252,078	33,276,550	35,917,501	37,579,856	38,089,764	38,253,024
Benefits	10,965,247	11,108,209	14,153,382	15,397,277	15,395,207	14,914,319
Services	2,204,622	2,248,000	2,018,053	2,018,053	2,186,509	2,369,741
Property & Maintenance	694,254	1,159,626	1,063,100	1,213,100	1,501,000	1,551,000
Energy	1,117,879	1,066,461	1,230,000	1,230,000	1,145,000	1,045,000
Materials, Equipment & Supplies	2,338,658	2,344,667	2,759,256	2,759,256	2,472,175	2,522,175
Buses	2,223,107	2,255,122	2,400,000	2,400,000	2,400,000	2,400,000
Subtotal	52,795,846	53,458,634	59,541,292	62,597,542	63,189,655	63,055,259
Transfers Out	27,224	1,762,236	1,775,106	922,904	1,145,904	1,145,904
TOTAL	52,823,070	55,220,870	61,316,398	63,520,446	64,335,559	64,201,163

Dalton Public Schools  
Position Request Analysis  
Fiscal Year 2014

\$ 2,258,575

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Location	FTE	Category	Position	Total	Salary	Benefits
Blue Ridge	(1.00)	Classroom	1st Grade Teacher	(74,100)	(52,300)	(21,800)
Blue Ridge	(1.00)	Classroom	2nd Grade Teacher	(74,100)	(52,300)	(21,800)
Blue Ridge	(1.00)	Classroom	4th Grade Teacher	(74,100)	(52,300)	(21,800)
Brookwood	1.00	Classroom	1st Grade Teacher	74,100	52,300	21,800
Brookwood	1.00	Classroom	2nd Grade Teacher	74,100	52,300	21,800
Brookwood	(1.00)	Classroom	3rd Grade Teacher	(74,100)	(52,300)	(21,800)
Brookwood	0.50	ELL	ELL Teacher	42,750	26,150	16,600
City Park	2.00	Classroom	2nd Grade Teacher	136,800	104,600	32,200
City Park	(1.00)	Classroom	3rd Grade Teacher	(73,700)	(52,300)	(21,400)
City Park	0.50	EIP	EIP Teacher	42,750	26,150	16,600
Park Creek	(1.00)	Classroom	1st Grade Teacher	(74,100)	(52,300)	(21,800)
Park Creek	1.00	Classroom	2nd Grade Teacher	74,100	52,300	21,800
Roan	1.00	Classroom	K Paraprofessional	29,100	18,300	10,800
Roan	1.00	Classroom	K Teacher	74,100	52,300	21,800
Roan	1.00	Classroom	1st Grade Teacher	74,100	52,300	21,800
Roan	1.00	Classroom	2nd Grade Teacher	74,100	52,300	21,800
Roan	1.00	Classroom	3rd Grade Teacher	74,100	52,300	21,800
Westwood	1.00	Classroom	2nd Grade Teacher	74,100	52,300	21,800
Westwood	(1.00)	Classroom	1st Grade Teacher	(74,100)	(52,300)	(21,800)
Westwood	0.50	EIP	EIP Teacher	42,750	26,150	16,600
Dalton Middle School	1.00	Classroom	Literacy Teacher	74,100	52,300	21,800
Dalton Middle School	1.00	Classroom	Social Studies Teacher	74,100	52,300	21,800
Dalton Middle School	1.00	Classroom	Science Teacher	74,100	52,300	21,800
Dalton Middle School	1.00	Classroom	Connections	74,100	52,300	21,800
Dalton Middle School	2.00	ESS	EBD & Autism Teacher	136,800	104,600	32,200
Morris Innovative	1.00	Classroom	Foreign Language Teacher	74,100	52,300	21,800
Morris Innovative	1.00	Classroom	Science Teacher	74,100	52,300	21,800
Morris Innovative	1.00	Classroom	Career Technology Teacher	74,100	52,300	21,800
Morris Innovative	0.25	Classroom	Art, Music, PE Teacher	26,975	13,075	13,900
Morris Innovative	1.00	ESS	EBD	74,100	52,300	21,800
Morris Innovative	0.50	Counselor	Counselor	42,750	26,150	16,600
Morris Innovative	1.00	Clerical	Clerical Support	36,000	24,000	12,000
Dalton High School	0.50	Administration	Assistant Principal	59,200	39,900	19,300
Dalton High School	1.00	Classroom	Career Technology Teacher	74,100	52,300	21,800
Dalton High School	1.00	Classroom	English Teacher	74,100	52,300	21,800
Dalton High School	2.00	Classroom	Math Teachers	136,800	104,600	32,200
Dalton High School	1.50	Classroom	Science Teacher	105,450	78,450	27,000
Dalton High School	0.50	Classroom	Social Studies Teacher	42,750	26,150	16,600
Dalton High School	2.00	Classroom	World Language Teacher	136,800	104,600	32,200
Dalton High School	1.00	ESS	EBD	74,100	52,300	21,800
Central Office	1.00	Administration	Content & Engagement	127,700	97,000	30,700
Central Office	1.00	Clerical	Content & Engagement	36,000	24,000	12,000
Central Office	1.00	Clerical	Technology	36,000	24,000	12,000
Central Office	1.00	Technology & Data	Technology Specialist	61,200	45,000	16,200
Central Office	1.00	Technology & Data	Informational Specialist	61,200	45,000	16,200
Maintenance & Operatio	2.00	Operations	Custodians	29,200	20,400	8,800

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Dalton Public Schools  
Debt Service Funds  
Fiscal Year 2014 Budget

	LINC Leases	2005 Revenue Bonds	Quality Zone Academy Bond
<b>ESTIMATED REVENUES</b>			
Debt Service Fund Balance Restricted			
Transfers from General Fund	68,184	629,720	150,000
Total Revenues	68,184	629,720	150,000
<b>ESTIMATED EXPENDITURES</b>			
Principal	67,624	590,000	150,000
Interest	560	39,720	
Total Expenditures	68,184	629,720	150,000
Difference	(0)	-	-
<i>Final Payment Fiscal Year 2014</i>	<i>12/1/2013</i>		
<i>Final Payment Fiscal Year 2015</i>		<i>3/1/2015</i>	
<i>Final Payment Fiscal Year 2018</i>			<i>5/1/2018</i>

Dalton Public Schools  
Capital Funds  
Fiscal Year 2014 Budget

	<b>Total Capital Projects</b>	<b>Dalton Middle</b>	<b>Fort Hill</b>	<b>Dalton High</b>
ESTIMATED EXPENDITURES				
Services	1,318,300	1,270,300	48,000	
Equipment	12,000		12,000	
Construction	7,738,100	7,198,100	340,000	200,000
Total Expenditures	9,068,400	8,468,400	400,000	200,000

**ASSUMPTIONS**

<i>Dalton Middle</i>	<i>80% of the \$10.738 million addition and renovation project occurs in fiscal year 2014, remaining balance to finish in fiscal year 2015</i>
<i>Fort Hill</i>	<i>100% of the remaining balance occurs in fiscal year 2014</i>
<i>Dalton High</i>	<i>100% of the remaining balance for the track and turf project occurs in fiscal year 2014</i>

Dalton Public Schools  
Special Funds  
Fiscal Year 2014 Budget

	560-1540	402-1750	402-1762	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	1,030,800					
Federal		4,249,537	87,915	185,533	1,090,741	28,318
<b>Total Revenues</b>	<b>1,030,800</b>	<b>4,249,537</b>	<b>87,915</b>	<b>185,533</b>	<b>1,090,741</b>	<b>28,318</b>

<b>ESTIMATED EXPENDITURES</b>						
Instruction	1,128,800	2,337,237	43,955	85,345	545,372	28,318
Pupil Personnel			39,560		381,759	
Improvement of Instruction		1,274,860	2,640	55,660	130,890	
Federal Administration		212,480	1,760	7,421		
Student Transportation		212,480			32,720	
Central Support Services						
Other Support Services		212,480		37,107		
Community Services						
<b>Total Expenditures</b>	<b>1,128,800</b>	<b>4,249,537</b>	<b>87,915</b>	<b>185,533</b>	<b>1,090,741</b>	<b>28,318</b>

**ASSUMPTIONS**

<i>PreK</i>	<i>Increase due to staff salary increase</i>
<i>Title I</i>	<i>Based on DOE preliminary funding with a 5% reduction, and adding \$500,000 in carryover</i>
<i>Migrant</i>	<i>Based on DOE preliminary funding report and \$13,000 in carryover</i>
<i>Title III</i>	<i>5% reduction and adding \$13,000 in carryover</i>
<i>Title VI-B</i>	<i>6% reduction and no carryover</i>



Dalton Public Schools  
Special Funds  
Fiscal Year 2014 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	234,675	42,000	56,908
<b>Total Revenues</b>	<b>234,675</b>	<b>42,000</b>	<b>56,908</b>

<b>ESTIMATED EXPENDITURES</b>			
Instruction			31,300
Pupil Personnel		2,700	
Improvement of Instruction	180,699		25,608
Federal Administration	35,201	23,300	
Student Transportation		16,000	
Central Support Services	18,774		
Other Support Services			
Community Services			
<b>Total Expenditures</b>	<b>234,675</b>	<b>42,000</b>	<b>56,908</b>

	<b>ASSUMPTIONS</b>
<i>Title II</i>	<i>5% reduction and adding \$30,000 in carryover</i>
<i>Homeless</i>	<i>No change</i>
<i>Career Tech</i>	<i>8% reduction</i>

Dalton Public Schools  
School Nutrition Funds  
Fiscal Year 2014 Budget

**ESTIMATED REVENUES**

Local	474,800
State	86,900
Federal	4,033,000
Total Revenues	4,594,700

**ESTIMATED EXPENDITURES**

Salaries	1,472,000
Benefits	604,900
Services - Professional & Skilled	141,600
Materials, Equipment & Supplies	2,526,200
Indirect Costs	0
Total Expenditures	4,744,700

Difference	(150,000)
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