

**Dalton Public Schools**  
**Budget for Fiscal Year 2015**  
July 1, 2014 through June 30, 2015

Fiscal Year 2015	General Fund	Special Funds	Nutrition Funds	Capital Funds	Debt Service Funds
Projected Beginning Fund Balance	9,150,507	-	865,160	2,116,000	-
<b>ESTIMATED REVENUES</b>					
Local Taxes	28,650,742			5,520,000	-
Local Other	695,000		444,000		
State General	35,204,798				
State Other	278,400	1,190,000	113,400	1,000,000	
Federal	441,595	5,599,174	4,259,500		
Transfers from Other Funds	200,000	137,415		-	780,191
Total Revenues	65,470,535	6,926,589	4,816,900	6,520,000	780,191
<b>ESTIMATED EXPENDITURES</b>					
Instruction	45,152,744	3,950,759			
Pupil Personnel	2,018,630	410,360			
Improvement of Instruction	1,065,565	1,826,215			
Educational Media	1,359,111				
General Administration	554,285	353,445			
School Administration	3,728,577				
Business Services	570,709				
Maintenance and Operations	5,305,147				
Student Transportation	2,520,290	132,480			
Central Support Services	2,381,081	21,490			
Other Support Services	47,000	231,840			
Nutrition			4,751,656		
Community Services	153,000				
Facilities				4,445,500	
Debt Service					780,191
Transfers to Other Funds	917,606			200,000	
Total Expenditures	65,773,745	6,926,589	4,751,656	4,645,500	780,191
Projected Ending Fund Balance	8,847,297	-	930,404	3,990,500	-

Dalton Public Schools  
Fiscal Year 2015 Budget  
General Fund

	Actual FY 2012	Actual FY2013	Original Budget FY2014	TENTATIVE Budget Draft 3 FY2015	Changes FY2015	FINAL Budget Draft 4 FY2015
<b>Beginning Fund Balance</b>	13,226,406	16,197,780	12,577,435	9,036,503		9,150,507
<b>REVENUES</b>						
Local	27,145,844	27,625,727	27,534,865	29,545,742	0	29,545,742
State & Federal	31,028,692	28,374,623	32,154,499	35,929,628	(4,835)	35,924,793
TOTAL Revenues	58,174,535	56,000,350	59,689,364	65,475,370	(4,835)	65,470,535
<b>EXPENDITURES</b>						
Salaries	33,276,550	35,085,292	38,253,024	38,968,688	(378,067)	38,590,621
Benefits	11,108,209	12,301,798	14,914,319	15,866,160	(213,102)	15,653,058
Services - Professional & Skilled	6,729,209	7,371,590	7,365,741	7,782,761	150,000	7,932,761
Materials, Equipment & Supplies	2,344,667	2,475,471	2,522,175	2,686,342	(6,643)	2,679,699
Transfers Out	1,762,236	2,740,638	1,145,904	917,606	0	917,606
TOTAL Expenditures	55,220,870	59,974,789	64,201,163	66,221,557	(447,812)	65,773,745
Operating Difference	2,953,665	(3,974,439)	(4,511,799)	(746,187)	442,977	(303,210)
<b>Ending Fund Balance</b>	16,197,780	12,577,435	8,065,635	8,290,316		8,847,297

Dalton Public Schools  
Fiscal Year 2015 Budget

	Actual FY 2012	Actual FY2013	Original Budget FY2014	TENTATIVE Budget Draft 3 FY2015	Changes FY2015	FINAL Budget Draft 4 FY2015
Revenues						
Local Property Taxes	26,237,901	26,907,450	26,809,865	28,650,742		28,650,742
Tuition	239,459	250,285	250,000	275,000		275,000
Interest Income	22,220	10,716	20,000	20,000		20,000
Indirect Cost	416,440	182,116	300,000	200,000		200,000
Other Local	192,966	275,660	155,000	200,000		200,000
State QBE Revenue	40,895,086	32,762,216	43,193,646	45,910,884	(5,143)	45,905,741
State QBE Local Fair Share	(6,686,554)	(5,715,394)	(7,017,074)	(7,017,587)	(1)	(7,017,588)
State QBE Austerity	(5,273,178)	(4,503,379)	(5,111,960)	(3,683,664)	309	(3,683,355)
State Other Grants	1,376,056	5,229,815	767,367	278,400		278,400
Federal stimulus	17,709	2,865				
Federal E-Rate	644,854	535,838	242,520	266,595		266,595
Federal JROTC	54,719	60,090	55,000	55,000		55,000
Federal Medicaid		2,572	25,000	120,000		120,000
Subtotal	58,137,678	56,000,850	59,689,364	65,275,370	(4,835)	65,270,535
Transfers In	36,857	(500)		200,000		200,000
TOTAL	58,174,535	56,000,350	59,689,364	65,475,370	(4,835)	65,470,535

Dalton Public Schools  
Fiscal Year 2015 Budget  
General Fund

	Actual	Actual	Original Budget	TENTATIVE	Changes	FINAL
Expenditures	FY 2012	FY2013	FY2014	Budget Draft 3 FY2015	FY2015	Budget Draft 4 FY2015
Salaries	33,276,550	35,085,292	38,253,024	38,968,688	(378,067)	38,590,621
Benefits	11,108,209	12,301,798	14,914,319	15,866,160	(213,102)	15,653,058
Services	2,248,000	2,244,100	2,369,741	2,364,661	95,000	2,459,661
Property & Maintenance	1,159,626	1,579,626	1,551,000	1,651,600	55,000	1,706,600
Energy	1,066,461	1,113,676	1,045,000	1,271,500	0	1,271,500
Materials, Equipment & Supplies	2,344,667	2,475,471	2,522,175	2,686,342	(6,643)	2,679,699
Buses	2,255,122	2,434,187	2,400,000	2,495,000	0	2,495,000
Subtotal	53,458,634	57,234,151	63,055,259	65,303,951	(447,812)	64,856,139
Transfers Out	1,762,236	2,740,638	1,145,904	917,606	0	917,606
TOTAL	55,220,870	59,974,789	64,201,163	66,221,557	(447,812)	65,773,745

Dalton Public Schools  
Special Funds  
Fiscal Year 2015 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	1,190,000					
Federal		3,874,800	72,276	152,400	1,160,360	28,015
<b>Total Revenues</b>	<b>1,190,000</b>	<b>3,874,800</b>	<b>72,276</b>	<b>152,400</b>	<b>1,160,360</b>	<b>28,015</b>

<b>ESTIMATED EXPENDITURES</b>						
Instruction	1,323,415	1,937,400	25,296	53,340	545,370	28,015
Pupil Personnel			39,750		348,110	
Improvement of Instruction	4,000	1,356,180	1,450	53,340	232,070	
Federal Administration		309,980	3,610	7,620		
Student Transportation		77,500	2,170		34,810	
Central Support Services						
Other Support Services		193,740		38,100		
Community Services						
<b>Total Expenditures</b>	<b>1,327,415</b>	<b>3,874,800</b>	<b>72,276</b>	<b>152,400</b>	<b>1,160,360</b>	<b>28,015</b>

**ASSUMPTIONS**

<i>PreK</i>	<i>Increase due 2 additional classrooms</i>
<i>Title I</i>	<i>No change and \$500,000 in carryover</i>
<i>Migrant</i>	<i>Preliminary funding and \$20,000 in carryover</i>
<i>Title III</i>	<i>No change</i>
<i>Title VI-B</i>	<i>No carryover, no sequestration</i>

Dalton Public Schools  
Special Funds  
Fiscal Year 2015 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	214,900	45,000	51,423
<b>Total Revenues</b>	<b>214,900</b>	<b>45,000</b>	<b>51,423</b>

<b>ESTIMATED EXPENDITURES</b>			
Instruction		4,500	33,423
Pupil Personnel		22,500	
Improvement of Instruction	161,175		18,000
Federal Administration	32,235		
Student Transportation		18,000	
Central Support Services	21,490		
Other Support Services			
Community Services			
<b>Total Expenditures</b>	<b>214,900</b>	<b>45,000</b>	<b>51,423</b>

<b>ASSUMPTIONS</b>	
<i>Title II</i>	<i>No change and \$20,000 in carryover</i>
<i>Homeless</i>	<i>No change</i>
<i>Career Tech</i>	<i>No change</i>

Dalton Public Schools  
School Nutrition Funds  
Fiscal Year 2015 Budget

**ESTIMATED REVENUES**

Local	444,000
State	113,400
Federal	4,259,500
Total Revenues	4,816,900

**ESTIMATED EXPENDITURES**

Salaries	1,277,028
Benefits	759,528
Services - Professional & Skilled	65,900
Materials, Equipment & Supplies	518,600
Food	2,130,600
Total Expenditures	4,751,656

Difference	65,244
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Dalton Public Schools  
Capital Funds  
Fiscal Year 2015 Budget

ESTIMATED EXPENDITURES	<b>Total Capital Projects</b>	<b>Dalton Middle</b>	<b>Fort Hill</b>	<b>Dalton High</b>	<b>Technology</b>
Services	-	-			
Equipment	945,000	750,000	100,000	20,000	75,000
Construction	3,500,500	3,250,000		20,000	
Total Expenditures	4,445,500	4,000,000	100,000	40,000	75,000

**ASSUMPTIONS**

<i>Dalton Middle</i>	<i>60% 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>Remaining balance for media center equipment and furniture</i>
<i>Dalton High</i>	<i>Contingency amount for facility and grounds projects</i>
<i>Technology</i>	<i>Amount for wireless density</i>



Dalton Public Schools  
Capital Funds  
Fiscal Year 2015 Budget

ESTIMATED EXPENDITURES	<b>Total Capital Projects</b>	<b>Westwood</b>	<b>Roan</b>	<b>City Park</b>	<b>Brookwood</b>
Services	-				
Equipment	945,000				
Construction	3,500,500	140,000	40,000	45,500	5,000
Total Expenditures	4,445,500	140,000	40,000	45,500	5,000

**ASSUMPTIONS**

<i>Westwood</i>	<i>30% of \$200,000 security project occurs in fiscal year 2014, remaining balance in fiscal year 2015</i>
<i>Roan</i>	<i>30% of \$50,000 security project occurs in fiscal year 2014, remaining balance in fiscal year 2015. Fiscal year 2015 includes a contingency amount for the gym floor.</i>
<i>City Park</i>	<i>30% of \$65,000 security and music room roof projects occurs in fiscal year 2014, remaining balance in fiscal year 2015</i>
<i>Brookwood</i>	<i>Contingency amount for the gym floor project</i>

Dalton Public Schools  
Debt Service Funds  
Fiscal Year 2015 Budget

	2005 Revenue Bonds	Quality Zone Academy Bond
<b>ESTIMATED REVENUES</b>		
Debt Service Fund Balance Restricted		
Transfers from General Fund	630,191	150,000
Total Revenues	630,191	150,000
<b>ESTIMATED EXPENDITURES</b>		
Principal	610,000	150,000
Interest	20,191	
Total Expenditures	630,191	150,000
Difference	-	-
<i>Final Payment Fiscal Year 2015</i>	<i>3/1/2015</i>	
<i>Final Payment Fiscal Year 2018</i>		<i>5/1/2018</i>