

Dalton Public Schools
Final Budget for Fiscal Year 2016
July 1, 2015 through June 30, 2016

	General Fund	Special Funds	Nutrition Funds	Capital Funds	Debt Service Funds
Projected Beginning Fund Balance	12,661,370	-	1,660,860	2,995,336	-
ESTIMATED REVENUES					
Local Taxes	28,870,800			5,640,000	-
Local Other	898,453		463,795		
State General	37,052,147				
State Other	326,700	1,272,500	125,700	-	
Federal	534,000	5,849,989	4,389,200		
Other Financing Sources	-	92,106		10,000,000	150,000
Total Revenues	67,682,100	7,214,595	4,978,695	15,640,000	150,000
ESTIMATED EXPENDITURES					
Instruction	47,352,778	4,300,344			
Pupil Personnel	2,184,187	336,580			
Improvement of Instruction	1,334,980	2,000,964			
Educational Media	1,399,467				
General Administration	580,025	229,092			
School Administration	3,930,707				
Business Services	588,124				
Maintenance and Operations	5,686,508				
Student Transportation	2,870,936	115,137			
Central Support Services	2,466,652	16,416			
Other Support Services	47,000	216,062			
Nutrition			4,945,434		
Community Services	203,066				
Facilities				9,571,300	
Debt Service					150,000
Transfers to Other Funds	242,106			-	
Total Expenditures	68,886,536	7,214,595	4,945,434	9,571,300	150,000
Projected Ending Fund Balance	11,456,934	-	1,694,121	9,064,036	-

Dalton Public Schools
Fiscal Year 2016 Budget
General Fund

	Actual FY2013	Actual FY2014	Original Budget FY2015	Tentative Budget Draft 3 FY2016	Policy Change Budget Draft 3 FY2016	Final Budget Draft 4 FY2016
Beginning Fund Balance	16,197,780	12,577,435	9,150,507	12,201,060	12,201,060	12,661,370
REVENUES						
Local	27,625,727	27,460,443	29,545,742	29,729,253	29,729,253	29,769,253
State & Federal	28,374,623	33,008,296	35,924,793	37,907,909	37,907,909	37,912,847
TOTAL Revenues	56,000,350	60,468,739	65,470,535	67,637,162	67,637,162	67,682,100
EXPENDITURES						
Salaries	35,085,292	37,449,792	38,590,621	40,399,895	40,540,295	40,436,698
Benefits	12,301,798	13,729,037	15,653,058	16,882,752	16,947,552	16,878,501
Services - Professional & Skilled	7,371,590	7,722,473	7,932,761	8,435,385	8,575,385	8,589,635
Materials, Equipment & Supplies	2,475,471	1,761,601	2,679,699	2,739,596	2,739,596	2,739,596
Transfers Out	2,740,638	1,677,171	917,606	242,106	242,106	242,106
TOTAL Expenditures	59,974,789	62,340,073	65,773,745	68,699,734	69,044,934	68,886,536
Operating Difference	(3,974,439)	(1,871,334)	(303,210)	(1,062,572)	(1,407,772)	(1,204,436)
Audit/Other Adjustments	354,093	271,112				
Ending Fund Balance	12,577,435	10,977,213	8,847,297	11,138,488	10,793,288	11,456,934

Dalton Public Schools
Fiscal Year 2016 Budget

	Actual FY2013	Actual FY2014	Original Budget FY2015	Tentative Budget Draft 3 FY2016	Final Budget Draft 4 FY2016
Revenues					
Local Property Taxes	26,907,450	26,745,676	28,650,742	28,870,800	28,870,800
Tuition	250,285	268,423	275,000	290,000	305,000
Interest Income	10,716	32,220	20,000	20,000	20,000
Indirect Cost	182,116	145,597	200,000	323,453	323,453
Other Local	275,660	266,595	200,000	225,000	250,000
State QBE Revenue	32,762,216	40,907,480	45,905,741	46,562,169	46,562,106
State QBE Local Fair Share	(5,715,394)	(7,017,075)	(7,017,588)	(7,244,124)	(7,244,123)
State QBE Austerity	(4,503,379)	(5,111,960)	(3,683,355)	(2,265,836)	(2,265,836)
State Other Grants	5,229,815	3,730,740	278,400	326,700	326,700
Federal stimulus	2,865				
Federal E-Rate	535,838	297,326	266,595	297,000	297,000
Federal JROTC	60,090	56,827	55,000	57,000	57,000
Federal Medicaid	2,572	144,958	120,000	175,000	180,000
Subtotal	56,000,850	60,466,806	65,270,535	67,637,162	67,682,100
Transfers In	(500)	1,933	200,000		
TOTAL	56,000,350	60,468,739	65,470,535	67,637,162	67,682,100

Dalton Public Schools
Fiscal Year 2016 Budget
General Fund

	Actual	Actual	Original Budget	Tentative Budget	Policy Change	
Expenditures	FY2013	FY2014	FY2015	Draft 3	Budget Draft 3	Budget Draft 4
				FY2016	FY2016	FY2016
Salaries	35,085,292	37,449,792	38,590,621	40,399,895	40,540,295	40,436,698
Benefits	12,301,798	13,729,037	15,653,058	16,882,752	16,947,552	16,878,501
Services	2,244,100	2,417,702	2,459,661	2,469,585	2,469,585	2,480,835
Property & Maintenance	1,579,626	1,588,213	1,706,600	1,914,300	1,914,300	1,917,300
Energy	1,113,676	1,270,543	1,271,500	1,346,500	1,346,500	1,346,500
Materials, Equipment & Supplies	2,475,471	1,761,601	2,679,699	2,739,596	2,739,596	2,739,596
Buses	2,434,187	2,446,015	2,495,000	2,705,000	2,845,000	2,845,000
Subtotal	57,234,151	60,662,902	64,856,139	68,457,628	68,802,828	68,644,430
Transfers Out	2,740,638	1,677,171	917,606	242,106	242,106	242,106
TOTAL	59,974,789	62,340,073	65,773,745	68,699,734	69,044,934	68,886,536

Fiscal Year 2016

Positions in Final Budget

School	New Staff	Reduced Staff	Amount
Blue Ridge	None		
Brookwood	Add 0.35 German Teacher	<i>Reduce 0.20 Gifted Teacher</i>	\$21,000
City Park	Add 3 Grade Level Teachers, 1 Paraprofessional, 1 Custodian, 0.50 Assistant Principal		\$323,900
Park Creek	Add 2 Grade Level Teachers, 1 Paraprofessional, 0.25 English Learner Teacher, 0.50 ESS Paraprofessional, 0.50 Assistant Principal		\$235,700
Roan	Add 0.50 Remedial Teacher	<i>Reduce 2 ESS Paraprofessionals</i>	(\$19,400)
Westwood	Add 0.50 English Learner Teacher		\$39,900
Dalton Middle	Add 2 Connections Teachers, 1 Custodian	<i>Reduce 1 ESS Paraprofessional, 0.50 Clerical</i>	\$107,100
Dalton High	Add 4 Content Teachers, 0.25 Social Worker	<i>Reduce 0.50 Clerical</i>	\$263,900
Morris Innovative	Add 1.50 Digital Learning Content Teachers, 0.75 Social Worker	<i>Reduce 0.50 Content Teacher, 1 Music Teacher, 0.50 Assistant Principal</i>	(\$12,000)
Elementary	Add 1 Speech Language Pathologist		\$68,400
TOTAL	15.40 Positions		\$1,028,500

Fiscal Year 2016

Positions Proposed in Tentative Budget

School	New Staff	Reduced Staff	Amount
Blue Ridge	None		
Brookwood	Add 0.35 German Teacher	<i>Reduce 0.20 Gifted Teacher</i>	\$21,000
City Park	Add 3 Grade Level Teachers, 1 Paraprofessional, 1 Custodian, 0.50 Assistant Principal	<i>Reduce 0.50 Remedial Teacher</i>	\$284,000
Park Creek	Add 2 Grade Level Teachers, 1 Paraprofessional, 0.25 English Learner Teacher, 0.50 Assistant Principal		\$223,800
Roan	Add 0.50 Remedial Teacher	<i>Reduce 3 ESS Paraprofessionals</i>	(\$49,000)
Westwood	Add 0.50 English Learner Teacher		\$39,900
Dalton Middle	Add 2 Connections Teachers, 1 Custodian	<i>Reduce 0.50 Clerical</i>	\$140,500
Dalton High	Add 4 Content Teachers, 0.25 Social Worker	<i>Reduce 0.50 Clerical</i>	\$263,900
Morris Innovative	Add 0.75 Social Worker	<i>Reduce 0.50 Content Teacher, 0.50 Assistant Principal</i>	(\$38,200)
Elementary	Add 1 Speech Language Pathologist, 0.50 Remedial Teacher		\$108,300
TOTAL	14.40 Positions		\$994,200

Fiscal Year 2016

Positions Proposed in Draft 1

School	Staff	Amount
Blue Ridge	None	
Brookwood	Reduce 1 Grade Level Teacher & Add 1 Paraprofessional	(\$35,600)
City Park	Add 3 Grade Level Teachers, 1 Paraprofessional & 1 Custodian	\$269,800
Park Creek	Add 2 Grade Level Teachers & 1 Paraprofessional	\$169,600
Roan	None	
Westwood	None	
Dalton Middle	Add 3 Content Teachers & 1 Custodian	\$237,000
Dalton High	Add 8 Content Teachers, 2 ESS Teachers & 1 ESS Paraprofessional	\$716,800
Morris Innovative	Reduce 2 Content Teachers	(\$136,800)
Elementary	Add 1 Speech Language Pathologist	\$68,400
TOTAL	22 Positions	\$1,289,200

Dalton Public Schools
Fiscal Year 2016
General Fund Budget Future Impact
6/8/2015

	Actual FY2014	Original FY2015	Projected FY2015	Final Budget FY2016	Budget Estimate FY2017	Budget Estimate FY2018
Beginning Fund Balance	12,577,435	9,150,507	10,977,213	12,661,371	11,456,935	9,329,912
REVENUES						
Local	27,460,443	29,545,742	29,685,249	29,769,253	29,813,453 ¹	29,935,453 ¹
State & Federal	33,008,296	35,924,793	37,124,024	37,912,847	39,263,030 ²	40,019,060 ³
TOTAL Revenues	60,468,739	65,470,535	66,809,273	67,682,100	69,076,483	69,954,513
EXPENDITURES						
Salary & Benefits	51,178,829	54,243,679	52,373,071	57,315,199	59,433,000 ⁴	60,589,200 ⁵
Services	7,722,473	7,932,761	8,092,368	8,589,635	8,761,400 ⁶	8,936,600 ⁶
Materials & Supplies	1,761,601	2,679,699	2,851,762	2,739,596	2,767,000 ⁷	2,794,700 ⁷
Transfers Out	1,677,171	917,606	1,807,914	242,106	242,106 ⁸	242,106 ⁸
TOTAL Expenditures	62,340,073	65,773,745	65,125,115	68,886,536	71,203,506	72,562,606
Net Difference including Transfers	(1,871,334)	(303,210)	1,684,158	(1,204,436)	(2,127,023)	(2,608,093)
Audit Adjustments	271,112	0	0	0	0	0
Ending Fund Balance	10,977,213	8,847,297	12,661,371	11,456,935	9,329,912	6,721,819

¹ Assume no change to millage rate, 1% growth in tax digest, and no changes to local revenue for both FY 2017 and FY 2018.

² Assume an additional \$900,000 in state revenue for enrollment growth, and training and experience formula funding.
Assumes austerity reduces by \$800,000 in FY 2017.

³ Assume an additional \$900,000 in state revenue for enrollment growth, and training and experience formula funding.
Assumes no additional changes to austerity reductions for FY 2018.

⁴ Assume adding 8 positions for enrollment growth. Assumes step increase of \$600,000, and adds 4 days to employee work year calendars \$960,000.

⁵ Assume adding 8 positions for enrollment growth and step increase of \$600,000 for FY 2018.

⁶ Assumes a 2% cost increase for both FY 2017 and FY 2018.

⁷ Assumes a 1% cost increase for both FY 2017 and FY 2018.

⁸ No change

Dalton Public Schools
Special Funds
Fiscal Year 2016 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
ESTIMATED REVENUES						
State Other	1,272,500					
Federal		4,023,900	60,700	182,000	1,250,797	28,112
Total Revenues	1,272,500	4,023,900	60,700	182,000	1,250,797	28,112

ESTIMATED EXPENDITURES						
Instruction	1,360,606	2,109,176	13,950	54,600	687,940	28,112
Pupil Personnel			45,530		275,180	
Improvement of Instruction	4,000	1,473,910	610	80,080	250,160	
Federal Administration		204,932		3,640		
Student Transportation		63,500	610		37,517	
Central Support Services						
Other Support Services		172,382		43,680		
Community Services						
Total Expenditures	1,364,606	4,023,900	60,700	182,000	1,250,797	28,112

ASSUMPTIONS

<i>PreK</i>	<i>Increase in funding</i>
<i>Title I</i>	<i>No change and \$524,800 in carryover</i>
<i>Migrant</i>	<i>Reduction of 3% based on DOE preliminary funding and \$10,000 in carryover</i>
<i>Title III</i>	<i>Increase in funding</i>
<i>Title VI-B</i>	<i>Increase in funding and \$50,000 in carryover</i>

Dalton Public Schools
Special Funds
Fiscal Year 2016 Budget

	414-1784	432-1800	406-3315
	Title II Improving Teacher Quality	Homeless Education	Career Tech Program Improve
ESTIMATED REVENUES			
State Other			
Federal	205,200	33,770	65,510
Total Revenues	205,200	33,770	65,510

ESTIMATED EXPENDITURES			
Instruction		3,380	42,580
Pupil Personnel		15,870	
Improvement of Instruction	168,264	1,010	22,930
Federal Administration	20,520		
Student Transportation		13,510	
Central Support Services	16,416		
Other Support Services			
Community Services			
Total Expenditures	205,200	33,770	65,510

ASSUMPTIONS	
<i>Title II</i>	<i>Increase in funding</i>
<i>Homeless</i>	<i>No change</i>
<i>Career Tech</i>	<i>Increase in funding</i>

Dalton Public Schools
School Nutrition Funds
Fiscal Year 2016 Budget

ESTIMATED REVENUES

Local	463,795
State	125,700
Federal	4,389,200
Total Revenues	4,978,695

ESTIMATED EXPENDITURES

Salaries	1,332,928
Benefits	740,706
Services - Professional & Skilled	320,500
Materials, Equipment & Supplies	257,100
Food	2,294,200
Total Expenditures	4,945,434

Difference	33,261
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Dalton Public Schools
Capital Funds
Fiscal Year 2016 Budget

ESTIMATED EXPENDITURES	Total					
	Capital Projects	Dalton High	Technology	Westwood	City Park	Roan
Services	917,000	900,000		17,000		
Equipment	1,293,998	225,000	872,700	26,498		50,000
Construction	7,360,302	7,125,300		130,265	50,019	54,719
Total Expenditures	9,571,300	8,250,300	872,700	173,763	50,019	104,719

ASSUMPTIONS

<i>Dalton High</i>	<i>55% of the \$15 million HVAC and renovation project occurs in fiscal year 2016, remaining balance to finish in fiscal year 2017</i>
<i>Technology</i>	<i>Year 2 of 3 on technology device lease, and additional technology infrastructure and devices</i>
<i>Westwood</i>	<i>Remaining balance of \$330,525 security project</i>
<i>City Park</i>	<i>Remaining balance of \$100,038 security project</i>
<i>Roan</i>	<i>Remaining balance of \$109,437 security project, may have available funds for some playground improvement</i>

Dalton Public Schools
Capital Funds
Fiscal Year 2016 Budget

ESTIMATED EXPENDITURES	Total				
	Capital Projects	Dalton Middle	Park Creek	101 Building	Central Office
Services	917,000	-			431,000
Equipment	1,293,998	119,800			
Construction	7,360,302	-	50,000	54,000	234,000
Total Expenditures	9,571,300	119,800	50,000	54,000	665,000

ASSUMPTIONS

<i>Dalton Middle</i>	<i>Remaining balance of \$10.738 million addition and renovation project</i>
<i>Park Creek</i>	<i>Remaining balance of \$100,000 gym roof repair</i>
<i>101 Building</i>	<i>Roof replacement</i>
<i>Central Office</i>	<i>Debt service on DHS HVAC ESPLOST borrow and capital project contingency</i>

Dalton Public Schools
Debt Service Funds
Fiscal Year 2016 Budget

**Quality Zone
Academy Bond**

ESTIMATED REVENUES

Debt Service Fund Balance Restricted	
Transfers from General Fund	150,000
Total Revenues	150,000

ESTIMATED EXPENDITURES

Principal	150,000
Interest	
Total Expenditures	150,000

Difference	-
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Final Payment Fiscal Year 2018

5/1/2018