

**Dalton Public Schools**  
**Final Budget for Fiscal Year 2018**  
July 1, 2017 through June 30, 2018

	<b>General Fund</b>	<b>Special Funds</b>	<b>Nutrition Funds</b>	<b>Capital Funds</b>	<b>Debt Service Funds</b>
Projected Beginning Fund Balance	13,467,971	-	1,436,038	1,080,276	-
<b>ESTIMATED REVENUES</b>					
Local Taxes	28,570,000			5,580,000	-
Local Other	1,127,300		635,580		
State General	42,703,493				
State Other	359,060	1,505,680	112,300	389,859	
Federal	506,156	5,404,064	4,563,270		
Other Financing Sources	-	14,725			150,000
Total Revenues	73,266,009	6,924,469	5,311,150	5,969,859	150,000
<b>ESTIMATED EXPENDITURES</b>					
Instruction	50,176,044	4,219,154			
Pupil Personnel	2,747,449	367,459			
Improvement of Instruction	2,028,210	1,913,350			
Educational Media	1,488,245				
General Administration	641,633	276,890			
School Administration	4,319,818				
Business Services	682,847				
Maintenance and Operations	6,255,973				
Student Transportation	3,050,108	132,910			
Central Support Services	2,640,312	14,706			
Other Support Services	45,000				
Nutrition			5,513,229		
Community Services	219,681				
Facilities				6,734,298	
Debt Service					150,000
Transfers to Other Funds	164,725			-	
Total Expenditures	74,460,045	6,924,469	5,513,229	6,734,298	150,000
Projected Ending Fund Balance	12,273,935	-	1,233,959	315,837	-

Dalton Public Schools  
Fiscal Year 2018 Budget  
General Fund

	Original Budget FY2017	Natural Growth Budget Draft 2 FY2018	Strategic Budget Draft 3 FY2018	Strategic Budget Draft 4 FY2018	Tentative Budget Draft 5 FY2018	Final Budget Draft 6 FY2018
<b>Beginning Fund Balance</b>	13,885,846	12,672,186	12,672,186	12,682,988	13,423,988	13,467,971
<b>REVENUES</b>						
Local	30,157,320	29,757,600	29,757,600	29,757,600	29,757,600	29,697,300
State & Federal	40,149,028	43,549,363	43,568,709	43,568,709	43,568,709	43,568,709
<b>TOTAL Revenues</b>	70,306,348	73,306,963	73,326,309	73,326,309	73,326,309	73,266,009
<b>EXPENDITURES</b>						
Salaries	42,446,947	43,408,404	44,361,508	43,738,538	43,728,591	43,562,678
Benefits	17,507,195	18,815,826	19,227,695	18,903,519	18,903,992	18,992,892
Services - Professional & Skilled	8,660,582	8,783,082	9,113,766	9,088,766	9,186,952	9,224,952
Materials, Equipment & Supplies	2,926,775	3,024,025	2,812,037	2,527,724	2,514,798	2,514,798
Transfers Out	278,043	242,106	242,106	242,106	164,725	164,725
<b>TOTAL Expenditures</b>	71,819,542	74,273,443	75,757,112	74,500,653	74,499,058	74,460,045
Operating Difference	(1,513,194)	(966,480)	(2,430,803)	(1,174,344)	(1,172,749)	(1,194,036)
Audit/Other Adjustments						
<b>Ending Fund Balance</b>	12,372,652	11,705,706	10,241,383	11,508,644	12,251,239	12,273,935

Dalton Public Schools  
Fiscal Year 2018 Budget  
General Fund

	Original Budget	Budget Draft 1	Budget Draft 2	Budget Draft 3-4	Tentative Budget Draft 5	Final Budget Draft 6
Revenues	FY2017	FY2018	FY2018	FY2018	FY2018	FY2018
Local Property Taxes	29,027,400	28,570,000	28,570,000	28,570,000	28,570,000	28,570,000
Tuition	375,000	412,000	412,000	412,000	412,000	407,000
Interest Income	50,000	50,000	50,000	50,000	50,000	75,000
Indirect Cost	397,920	380,600	380,600	380,600	380,600	370,300
Other Local	307,000	345,000	345,000	345,000	345,000	275,000
State QBE Revenue	47,736,703	49,306,700	50,985,994	50,975,820	50,975,820	50,975,820
State QBE Local Fair Share	(7,715,090)	(7,715,090)	(7,443,413)	(7,443,413)	(7,443,413)	(7,443,413)
State QBE Austerity	(816,278)	(816,278)	(828,914)	(828,914)	(828,914)	(828,914)
State Other Grants	333,893	329,540	329,540	359,060	359,060	359,060
Federal E-Rate	334,800	253,656	253,656	253,656	253,656	253,656
Federal JROTC	60,000	62,500	62,500	62,500	62,500	62,500
Federal Medicaid	215,000	190,000	190,000	190,000	190,000	190,000
TOTAL	70,306,348	71,368,628	73,306,963	73,326,309	73,326,309	73,266,009

Dalton Public Schools  
Fiscal Year 2018 Budget  
General Fund

	Original Budget	Natural Growth	Strategic	Strategic	Tentative Budget	Final Budget
	FY2017	Budget Draft 1 & 2	Budget Draft 3	Budget Draft 4	Draft 5	Draft 6
Expenditures	FY2017	FY2018	FY2018	FY2018	FY2018	FY2018
Salaries	42,446,947	43,408,404	44,361,508	43,738,538	43,728,591	43,562,678
Benefits	17,507,195	18,815,826	19,227,695	18,903,519	18,903,992	18,992,892
Services	2,274,782	2,301,282	2,538,172	2,513,172	2,519,072	2,519,072
Property & Maintenance	1,917,300	2,037,300	2,131,094	2,131,094	2,199,380	2,237,380
Energy	1,346,500	1,422,500	1,422,500	1,422,500	1,446,500	1,446,500
Materials, Equipment & Supplies	2,926,775	3,024,025	2,812,037	2,527,724	2,514,798	2,514,798
Buses	3,122,000	3,022,000	3,022,000	3,022,000	3,022,000	3,022,000
Subtotal	71,541,499	74,031,337	75,515,006	74,258,547	74,334,333	74,295,320
Transfers Out	278,043	242,106	242,106	242,106	164,725	164,725
TOTAL	71,819,542	74,273,443	75,757,112	74,500,653	74,499,058	74,460,045

Dalton Public Schools  
Special Funds  
Fiscal Year 2018 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	1,505,680					
Federal		3,461,166	29,834	159,300	1,374,833	35,428
<b>Total Revenues</b>	<b>1,505,680</b>	<b>3,461,166</b>	<b>29,834</b>	<b>159,300</b>	<b>1,374,833</b>	<b>35,428</b>
<b>ESTIMATED EXPENDITURES</b>						
Instruction	1,515,405	1,557,526	1,575	38,230	1,058,620	35,428
Pupil Personnel		173,060	26,229	25,490	123,730	
Improvement of Instruction	5,000	1,384,470	2,030	95,580	144,363	
Federal Administration		276,890				
Student Transportation		69,220			48,120	
Central Support Services						
Other Support Services						
Community Services						
<b>Total Expenditures</b>	<b>1,520,405</b>	<b>3,461,166</b>	<b>29,834</b>	<b>159,300</b>	<b>1,374,833</b>	<b>35,428</b>

**ASSUMPTIONS**

PreK	Increase in funding and expenditures based on staff estimates
Title I	Decrease in funding of 2% based on DOE preliminary information and \$345,000 in carryover
Migrant	Decrease in funding of 65% based on DOE preliminary information and \$15,000 in carryover
Title III	Decrease in funding of 3%
Title VI-B	Increase in funding based on DOE preliminary information and \$80,000 in carryover

Dalton Public Schools  
Special Funds  
Fiscal Year 2018 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	245,103	42,100	56,300
<b>Total Revenues</b>	<b>245,103</b>	<b>42,100</b>	<b>56,300</b>

<b>ESTIMATED EXPENDITURES</b>			
Instruction		6,740	5,630
Pupil Personnel		18,950	
Improvement of Instruction	230,397	840	50,670
Federal Administration			
Student Transportation		15,570	
Central Support Services	14,706		
Other Support Services			
Community Services			
<b>Total Expenditures</b>	<b>245,103</b>	<b>42,100</b>	<b>56,300</b>

<b>ASSUMPTIONS</b>	
<i>Title II</i>	<i>Increase in funding based on DOE preliminary information</i>
<i>Homeless</i>	<i>Decrease in funding of 5%</i>
<i>Career Tech</i>	<i>Decrease in funding of 5%</i>

Dalton Public Schools  
School Nutrition Funds  
Fiscal Year 2018 Budget

**ESTIMATED REVENUES**

Local	635,580
State	112,300
Federal	4,563,270
Total Revenues	5,311,150

**ESTIMATED EXPENDITURES**

Salaries	1,298,840
Benefits	827,139
Services - Professional & Skilled	528,740
Materials, Equipment & Supplies	293,550
Food	2,564,960
Total Expenditures	5,513,229

Difference	(202,079)
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Dalton Public Schools  
Capital Funds  
Fiscal Year 2018 Budget

ESTIMATED EXPENDITURES	<b>Total</b>				
	<b>Capital Projects</b>	<b>Dalton High</b>	<b>Technology</b>	<b>Brookwood</b>	<b>City Park</b>
Services	860,880	268,670		200,000	310,000
Equipment	2,104,468	293,730	1,730,140		
Construction	3,768,950	2,346,600		640,000	510,000
Total Expenditures	6,734,298	2,909,000	1,730,140	840,000	820,000

**ASSUMPTIONS**

<i>Dalton High</i>	<i>20% of the remaining balance for the amended HVAC and renovation project of \$16.75 million</i>
<i>Technology</i>	<i>Remaining balance for Dalton High security cameras and CTAE lab replacement, annual student devices, and technology infrastructure and supporting devices</i>
<i>Brookwood</i>	<i>15% of the estimated project of \$5,570,000 for HVAC, roof and renovation</i>
<i>City Park</i>	<i>10% of the estimated project of \$8,780,000 for HVAC, roof and renovation</i>



Dalton Public Schools  
Capital Funds  
Fiscal Year 2018 Budget

ESTIMATED EXPENDITURES	<b>Total</b>				
	<b>Capital Projects</b>	<b>Westwood</b>	<b>E Franklin</b>	<b>Athletics</b>	<b>DMS Mobiles</b>
Services	860,880	4,890		20,000	57,320
Equipment	2,104,468			80,598	
Construction	3,768,950	85,350	27,000	160,000	
<b>Total Expenditures</b>	<b>6,734,298</b>	<b>90,240</b>	<b>27,000</b>	<b>260,598</b>	<b>57,320</b>

**ASSUMPTIONS**

<i>Westwood</i>	<i>3% of the remaining balance for the amended HVAC and renovation project of \$3,040,040</i>
<i>E Franklin</i>	<i>50% of remaining balance for E Franklin renovation of \$55,000</i>
<i>Athletics</i>	<i>90% of softball project of \$144,598 for dugouts and fencing, 80% of football project of \$161,000 for Harmon field locker rooms, stadium railings and field house turf</i>
<i>Mobiles</i>	<i>Assume 30% of the estimated project of \$157,320</i>

Dalton Public Schools  
Debt Service Funds  
Fiscal Year 2018 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*