

Dalton Public Schools
Final Budget for Fiscal Year 2025
July 1, 2024 through June 30, 2025

	General Fund	Special Funds	Nutrition Funds	Capital Funds	Debt Service Funds
Projected Beginning Fund Balance	22,405,477	-	7,087,478	21,120,389	1,346,978
ESTIMATED REVENUES					
Local Taxes	44,169,000			9,600,000	1,946,875
Local Other	2,250,000		875,200		
State General	61,751,077				
State Other	850,974	1,984,150	200,000		
Federal	759,000	5,341,927	5,310,000		
Other Financing Sources	-	220,456		-	4,386,485
Total Revenues	109,780,051	7,546,533	6,385,200	9,600,000	6,333,360
ESTIMATED EXPENDITURES					
Instruction	75,916,478	4,233,062			
Pupil Personnel	5,161,124	673,686			
Improvement of Instruction	4,514,057	2,028,670			
Educational Media	1,635,617	-			
General Administration	591,345	175,669			
School Administration	7,443,312	-			
Business Services	946,970	-			
Maintenance and Operations	9,314,726	-			
Student Transportation	5,423,180	284,138			
Central Support Services	2,895,690	21,270			
Other Support Services	45,000	130,038			
Nutrition			7,133,176		
Community Services	273,064				
Facilities				11,001,728	
Debt Service					6,355,735
Transfers to Other Funds	220,456			4,386,485	
Total Expenditures	114,381,019	7,546,533	7,133,176	15,388,213	6,355,735
Projected Ending Fund Balance	17,804,509	-	6,339,502	15,332,176	1,324,603

The Fiscal Year 2025 Final Budget will be considered for adoption by the Board of Education at 6:30 PM at the regular board meeting scheduled for Monday, June 10, 2024. The meeting will be held in the Auditorium of City Park School at 405 School Street.

Dalton Public Schools
Fiscal Year 2025 Budget
General Fund

	Actual FY2023	Original Budget FY2024	Budget Draft 1 FY2025	Budget Draft 2 FY2025	Tentative Budget Draft 3 FY2025	FINAL Budget Draft 4 FY2025
Beginning Fund Balance	25,462,844	23,552,534	21,177,793	20,591,058	20,761,116	22,405,477
REVENUES						
Local	34,795,764	35,889,000	45,374,000	45,374,000	46,219,000	46,419,000
State & Federal	55,641,562	59,439,686	59,900,300	59,900,300	62,920,143	63,361,051
TOTAL Revenues	90,437,326	95,328,686	105,274,300	105,274,300	109,139,143	109,780,051
EXPENDITURES						
Salaries	50,828,185	55,799,152	59,417,261	59,002,349	60,143,519	60,645,127
Benefits	24,565,837	29,299,599	32,350,142	32,255,201	33,461,622	33,457,850
Services - Professional & Skilled	14,624,436	14,610,241	15,120,273	15,818,404	16,396,381	17,757,141
Materials, Equipment & Supplies	1,686,363	2,274,250	3,300,800	2,476,800	2,739,449	2,300,445
Transfers Out	130,355	246,845	246,845	246,845	221,956	220,456
TOTAL Expenditures	91,835,176	102,230,087	110,435,321	109,799,599	112,962,927	114,381,019
Operating Difference	(1,397,851)	(6,901,401)	(5,161,021)	(4,525,299)	(3,823,784)	(4,600,968)
Audit/Other Adjustments	(29,084)					
Ending Fund Balance	24,035,909	16,651,133	16,016,772	16,065,759	16,937,332	17,804,509

Dalton Public Schools
Fiscal Year 2025 Budget
General Fund

	Actual	Original Budget	Budget Draft 1	Budget Draft 2	Tentative	Final
	FY2023	FY2024	FY2025	FY2025	Budget Draft 3	Budget Draft 4
Revenues					FY2025	FY2025
Local Property Taxes	31,623,211	34,109,000	43,394,000	43,394,000	44,169,000	44,169,000
Tuition	432,229	400,000	100,000	100,000	100,000	100,000
Interest Income	1,162,416	795,000	1,200,000	1,200,000	1,200,000	1,400,000
Indirect Cost	310,269	300,000	325,000	325,000	325,000	325,000
Other Local	1,267,639	285,000	355,000	355,000	425,000	425,000
State QBE Revenue	62,207,317	66,797,550	69,683,350	69,683,350	71,245,100	71,214,884
State QBE Local Fair Share	(7,884,583)	(8,647,924)	(10,821,900)	(10,821,900)	(9,463,807)	(9,463,807)
State Other Grants	468,932	400,060	379,850	379,850	379,850	850,974
Federal E-Rate	310,196	475,000	194,000	194,000	194,000	194,000
Federal JROTC	53,158	65,000	65,000	65,000	65,000	65,000
Federal Medicaid	486,542	350,000	400,000	400,000	500,000	500,000
	90,437,326	95,328,686	105,274,300	105,274,300	109,139,143	109,780,051

Dalton Public Schools
Fiscal Year 2025 Budget
General Fund

	Actual	Original Budget	Budget Draft 1	Budget Draft 2	Tentative	FINAL
Expenditures	FY2023	FY2024	FY2025	FY2025	Budget Draft 3	Budget Draft 4
	FY2025				FY2025	FY2025
Salaries	50,828,185	55,799,152	59,417,261	59,002,349	60,143,519	60,645,127
Benefits	24,565,837	29,299,599	32,350,142	32,255,201	33,461,622	33,457,850
Services	3,498,408	3,884,666	3,870,173	4,568,304	4,685,649	5,985,259
Property & Maintenance	5,129,439	4,177,575	4,374,100	4,374,100	4,974,100	5,035,250
Energy	1,964,803	1,770,000	1,686,000	1,686,000	1,686,000	1,686,000
Materials, Equipment & Supplies	1,686,363	2,274,250	3,300,800	2,476,800	2,739,449	2,300,445
Buses	4,031,786	4,778,000	5,190,000	5,190,000	5,050,632	5,050,632
Subtotal	91,704,822	101,983,242	110,188,476	109,552,754	112,740,971	114,160,563
Transfers Out	130,355	246,845	246,845	246,845	221,956	220,456
TOTAL	91,835,176	102,230,087	110,435,321	109,799,599	112,962,927	114,381,019

Dalton Public Schools
Special Funds
Fiscal Year 2025 Budget

	PreK	Title I Improving Academic Achievement	Title II Improving Teacher Quality	Title III Limited English	Title VI-B Special Education	Special Ed Preschool
ESTIMATED REVENUES						
State Other	1,984,150					
Federal		1,675,730	265,850	301,660	1,563,220	34,050
Total Revenues	1,984,150	1,675,730	265,850	301,660	1,563,220	34,050
ESTIMATED EXPENDITURES						
Instruction	2,197,606	150,810		117,650	1,062,990	34,050
Pupil Personnel		16,760		42,230	312,640	
Improvement of Instruction	7,000	1,457,890	244,580	123,680	109,430	
Educational Media						
Federal Administration		50,270				
School Administration						
Business Services						
Maintenance and Operations						
Student Transportation				18,100	15,630	
Central Support Services			21,270			
Other Support Services					62,530	
Community Services						
Total Expenditures	2,204,606	1,675,730	265,850	301,660	1,563,220	34,050

ASSUMPTIONS

PreK	Increase in funding and expenditures
Title I	Decrease in funding by 10% and \$60,000 in carryover
Title II	Increase in funding of 1% and no carryover
Title III	Increase in funding of 7% and \$25,000 in carryover
Title VI-B	Increase in funding of 3% and no carryover

Dalton Public Schools
Special Funds
Fiscal Year 2025 Budget

	Title IV Student Support	21st Century Learning	Homeless Education	Career Tech Program Improve
ESTIMATED REVENUES				
State Other				
Federal	150,820	1,207,952	80,000	62,645
Total Revenues	150,820	1,207,952	80,000	62,645
ESTIMATED EXPENDITURES				
Instruction	55,800	572,066	2,000	40,090
Pupil Personnel		235,556	66,500	
Improvement of Instruction	58,170	7,000	1,500	19,420
Educational Media				
Federal Administration		122,264		3,135
School Administration				
Business Services				
Maintenance and Operations				
Student Transportation		240,408	10,000	
Central Support Services				
Other Support Services	36,850	30,658		
Community Services				
Total Expenditures	150,820	1,207,952	80,000	62,645

ASSUMPTIONS

<i>Title IV</i>	<i>No change in funding</i>
<i>21st Century</i>	<i>Elementary, junior high, and high school programs</i>
<i>Homeless</i>	<i>Decrease in funding of 14% and no carryover</i>
<i>Career Tech</i>	<i>No change in funding</i>

Dalton Public Schools
School Nutrition Funds
Fiscal Year 2025 Budget

ESTIMATED REVENUES

Local	875,200
State	200,000
Federal	5,310,000
Total Revenues	6,385,200

ESTIMATED EXPENDITURES

Salaries	1,267,468
Benefits	799,966
Services - Professional & Skilled	1,008,692
Materials, Equipment & Supplies	457,050
Food	3,600,000
Total Expenditures	7,133,176

Difference	(747,976)
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Dalton Public Schools
Capital Funds
Fiscal Year 2025 Budget

ESTIMATED EXPENDITURES	Total Capital Projects	Roan School	Dalton Academy	Technology	Dalton High
Services	1,459,920	1,032,000	300,000		63,000
Equipment	2,756,408	150,000		2,164,026	36,300
Construction	6,785,400	6,410,400	375,000		
Total Expenditures	11,001,728	7,592,400	675,000	2,164,026	99,300

ASSUMPTIONS

<i>Roan School</i>	<i>50% of the \$14.70 million project for HVAC and renovation</i>
<i>Dalton Academy</i>	<i>10% of an estimated \$7.50 million project to modify the quad portion of the facility to accommodate JROTC, cyber security and a career technology drones program</i>
<i>Technology</i>	<i>Annual student and staff devices, networking infrastructure, security cameras, servers, interactive flat panels (televisions)</i>
<i>Dalton High</i>	<i>Remaining portion of the pool filter and resurfacing project using both ESPLOST V and ESPLOST VI</i>

Dalton Public Schools
Capital Funds
Fiscal Year 2025 Budget

ESTIMATED EXPENDITURES	Total			
	Capital Projects	Central Office	Hammond Creek	Energy Efficiencies
Services	1,459,920	34,100	15,820	15,000
Equipment	2,756,408	193,411	77,671	135,000
Construction	6,785,400			
Total Expenditures	11,001,728	227,511	93,491	150,000

ASSUMPTIONS	
<i>Central Office</i>	<i>Estimated budget to replace the HVAC units at the 101 Building</i>
<i>Hammond Creek</i>	<i>Remaining balance of the estimated project of \$49,306,260 for furniture and equipment</i>
<i>Energy Efficiencies</i>	<i>Retrofit motion sensor lighting and add temperature controls throughout the school district's facilities</i>

Dalton Public Schools
Debt Service Funds
Fiscal Year 2025 Budget

	Revenue Bond \$15.93 M	General Obligation Bond \$40.38 M
ESTIMATED REVENUES		
Debt Service Fund Balance Restricted		1,346,978
Local Taxes		1,946,875
Transfers from Capital Fund	3,491,485	895,000
Total Revenues	3,491,485	4,188,853
ESTIMATED EXPENDITURES		
Principal	3,130,000	895,000
Interest	361,485	1,969,250
Total Expenditures	3,491,485	2,864,250
Difference	-	1,324,603
<i>Fiscal Year Final Payment</i>	<i>2/1/2028</i>	<i>2/1/2048</i>