

FISCAL YEAR 2018 GENERAL FUND

Budget Draft 4

Tuesday, April 18, 2017



Dalton Public Schools



Agenda

- Overview of Revenues & Expenditures
- Revenues
- Expenditures
- Review Previous Worksession
- Remaining Calendar





General Fund Revenues & Expenditures

	Original Budget FY2017	Budget Draft 1 FY2018	Budget Draft 2 FY2018	Natural Growth Budget Draft 3 FY2018	Strategic Budget Draft 3 FY2018	Strategic Budget Draft 4 FY2018
Beginning Fund Balance	13,885,846	12,608,401	12,672,186	12,672,186	12,672,186	12,682,988
REVENUES						
Local	30,157,320	29,757,600	29,757,600	29,757,600	29,757,600	29,757,600
State & Federal	40,149,028	41,611,028	43,549,363	43,568,709	43,568,709	43,568,709
TOTAL Revenues	70,306,348	71,368,628	73,306,963	73,326,309	73,326,309	73,326,309
EXPENDITURES						
Salaries	42,446,947	43,408,404	43,408,404	43,666,324	44,361,508	43,738,538
Benefits	17,507,195	18,815,826	18,815,826	18,929,759	19,227,695	18,903,519
Services - Professional & Skilled	8,660,582	8,783,082	8,783,082	8,988,766	9,113,766	9,088,766
Materials, Equipment & Supplies	2,926,775	3,024,025	3,024,025	3,012,037	2,812,037	2,527,724
Transfers Out	278,043	242,106	242,106	242,106	242,106	242,106
TOTAL Expenditures	71,819,542	74,273,443	74,273,443	74,838,992	75,757,112	74,500,653
Operating Difference	(1,513,194)	(2,904,815)	(966,480)	(1,512,683)	(2,430,803)	(1,174,344)
Audit/Other Adjustments						
Ending Fund Balance	12,372,652	9,703,586	11,705,706	11,159,503	10,241,383	11,508,644



General Fund Revenues

Assumptions:

- Loss of property tax revenue
 - No growth in property tax digest
 - Motor vehicles decline at 30% or loss of \$195,000
 - Property tax exemptions grow 5% or loss of \$127,000
- Continue millage rate of 8.20 mills
(millage equivalent of 20.50 mills)
- State revenue increases of \$2.08 million for
 - Enrollment growth
 - Training & experience of certified staff
 - Partial funding of teacher salary scale adjustment of 2%
 - Partial funding of employer contribution increase to teacher retirement of 2.5%
- State revenue increase to earn equalization funding of \$1.42 million
(highest funding since receiving as of 2011)
- State austerity revenue reductions continue

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



General Fund Expenditures

- \$1.59 million salary increases for employees advancing a step and 2% adjustment to employee scales
- Position highlights
 - Net increase of 2.5 teachers elementary & middle
 - Increase social worker positions from 5 to 6 through position reallocation
 - Add 3 math & instructional technology coaches
- Employer contribution for retirement system increase from 14.27% to 16.81%
- Increase services \$30,000 for substitutes
- Increase services of \$100,000 for substance use testing, emotional wellness and nurses
- Property & maintenance increase \$90,000 for mobile rental and security while delaying vehicle purchase
- Energy utility increases of \$76,000
- Software and technology increases of \$87,000
- Reductions of \$200,000 in technology and content & engagement
- Shift \$284,000 in technology equipment to ESPLOST Capital funds
- Reduce budget for buses by \$100,000 to align with actual expenditures

Expenditures	Original Budget	Budget Draft 1 & 2	Natural Growth	Strategic	Strategic
	FY2017	FY2018	Budget Draft 3 FY2018	Budget Draft 3 FY2018	Budget Draft 4 FY2018
Salaries	42,446,947	43,408,404	43,666,324	44,361,508	43,738,538
Benefits	17,507,195	18,815,826	18,929,759	19,227,695	18,903,519
Services	2,274,782	2,301,282	2,413,172	2,538,172	2,513,172
Property & Maintenance	1,917,300	2,037,300	2,131,094	2,131,094	2,131,094
Energy	1,346,500	1,422,500	1,422,500	1,422,500	1,422,500
Materials, Equipment & Supplies	2,926,775	3,024,025	3,012,037	2,812,037	2,527,724
Buses	3,122,000	3,022,000	3,022,000	3,022,000	3,022,000
Subtotal	71,541,499	74,031,337	74,596,886	75,515,006	74,258,547
Transfers Out	278,043	242,106	242,106	242,106	242,106
TOTAL	71,819,542	74,273,443	74,838,992	75,757,112	74,500,653



Review Previous Worksession

Item	Category	What is IN	What is OUT	Notation
Dalton High Teachers	Natural	144,600		Add 1 content position & 1 elective position
Morris Innovative Teachers	Natural	(433,900)		Reduce 4 content positions & 2 elective positions
Social Worker	Natural	75,200		Reallocate an open position to increase services at Morris
Dalton Middle Teachers	Natural	289,200		Add 4 positions for Success Academy
4th & 5th Grade Teachers	Natural		(216,900)	Reduce 2 more at City Park & Brookwood does not add
Elementary Teachers	Natural	(144,600)		Reductions at City Park & Park Creek
Elementary Paraprofessionals	Natural	(78,400)		Reductions at City Park & Park Creek
English Language Learner Teachers	Natural	115,900		Add 1 at Dalton Middle & 1/2 at City Park
Early Intervention Teachers	Natural	144,600		Add 1 at Brookwood & 1 at Westwood
Early Intervention Teachers	Strategic		(261,900)	Delay elementary Math coaches
Math Coaches	Strategic	87,200	(174,600)	Add 1 central position & delay elementary Math coaches
Instructional Technology Coaches	Strategic	188,400	(174,400)	Add 2 central positions & delay elementary positions
Technology Specialist	Strategic	34,820		Add 1/2 position to the technology department
Alternative Education Teacher	Strategic	72,300		Add Middle School level
Student Random Drug Screening	Strategic	10,000		Add service for extracurricular activities
Student Assistance Program	Strategic	40,000		Add support service
Employee Assistance	Strategic	25,000		Delay service addition to a future budget year
Nursing Services Contract	Strategic	25,000	(25,000)	Increase services at Dalton Middle & Dalton High
Teacher Device Refresh	Natural		(284,313)	Shift expenditures from general fund to ESPLOST
Custodians	Natural		(70,046)	Reduce open positions
State Health Benefits	Natural		(50,000)	Reduce contingency
Subtotals		595,320	(1,257,159)	

Remaining Calendar

April

- Public Hearings
- Approve Personnel
- Approve Compensation

May

- Public Hearings
- Approve Tentative Budget of All Funds
- Advertise Budget

June

- Approve Final Budget of All Funds

THANK YOU!

FY2018 General Fund Draft 4

