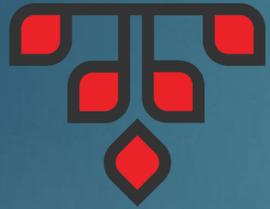




Dalton Public Schools



Fiscal Year 2023 Tentative Budget

DRAFT 3



Agenda

- ▶ General Fund Summary
- ▶ Revenues & Expenditures
- ▶ Salaries & Benefits
- ▶ Positions
- ▶ All Funds
- ▶ Federal Funds
- ▶ Capital Projects
- ▶ Schedule





General Fund Budget Overview Fiscal Year 2023

- ▶ FY2022 state revenue is \$1.6 million better due to mid-year relief from austerity reductions
- ▶ FY2022 budget increases to administer the \$2,000 supplements to district employees
- ▶ FY2023 beginning fund balance of \$23.8 million due to current year improvements to state and other revenues

	Actual FY2021	Original Budget FY2022	Budget Draft 1 FY2023	Budget Draft 2 FY2023	Tentative Budget Budget Draft 3 FY2023
Beginning Fund Balance	19,457,277	21,397,765	23,639,026	23,246,431	23,893,976
REVENUES					
Local	32,896,538	31,657,800	32,482,100	32,482,100	32,482,100
State & Federal	50,182,854	51,706,268	55,161,501	53,238,005	53,238,005
TOTAL Revenues	83,079,392	83,364,068	87,643,601	85,720,105	85,720,105
EXPENDITURES					
Salaries	46,275,484	47,948,528	52,950,504	53,457,109	52,295,586
Benefits	20,167,755	21,640,655	23,616,089	23,683,657	23,176,994
Services - Professional & Skilled	10,635,851	11,792,278	12,778,937	12,128,237	12,437,735
Materials, Equipment & Supplies	1,679,262	2,473,052	2,023,095	2,023,095	1,933,420
Transfers Out	110,260	1,668,360	168,360	168,360	139,340
TOTAL Expenditures	78,868,612	85,522,873	91,536,985	91,460,458	89,983,075
Operating Difference	4,210,780	(2,158,805)	(3,893,384)	(5,740,353)	(4,262,970)
Audit/Other Adjustments	(29,031)				
Ending Fund Balance	23,639,026	19,238,960	19,745,642	17,506,078	19,631,006



General Fund Revenues

Fiscal Year 2023

Revenues	Actual FY2021	Original Budget FY2022	Budget Draft 1 FY2023	Budget Draft 2 FY2023	Tentative Budget Budget Draft 3 FY2023
Local Property Taxes	32,032,182	30,688,800	31,498,100	31,498,100	31,498,100
Tuition	377,200	340,000	410,000	410,000	410,000
Interest Income	24,734	75,000	50,000	50,000	50,000
Indirect Cost	251,247	300,000	300,000	300,000	300,000
Other Local	211,175	254,000	224,000	224,000	224,000
State QBE Revenue	58,157,584	60,103,563	61,482,563	59,795,868	59,795,868
State QBE Local Fair Share	(7,989,379)	(7,647,782)	(7,647,782)	(7,884,583)	(7,884,583)
State QBE Austerity	(1,930,833)	(1,963,673)	0	0	0
State Other Grants	684,675	422,490	416,720	416,720	416,720
Federal E-Rate	924,225	450,000	550,000	550,000	550,000
Federal JROTC	59,946	61,670	60,000	60,000	60,000
Federal Medicaid	276,636	280,000	300,000	300,000	300,000
Subtotal	83,079,392	83,364,068	87,643,601	85,720,105	85,720,105
Transfers In	-	-	-	-	-
TOTAL	83,079,392	83,364,068	87,643,601	85,720,105	85,720,105

Tax Digest Assumptions

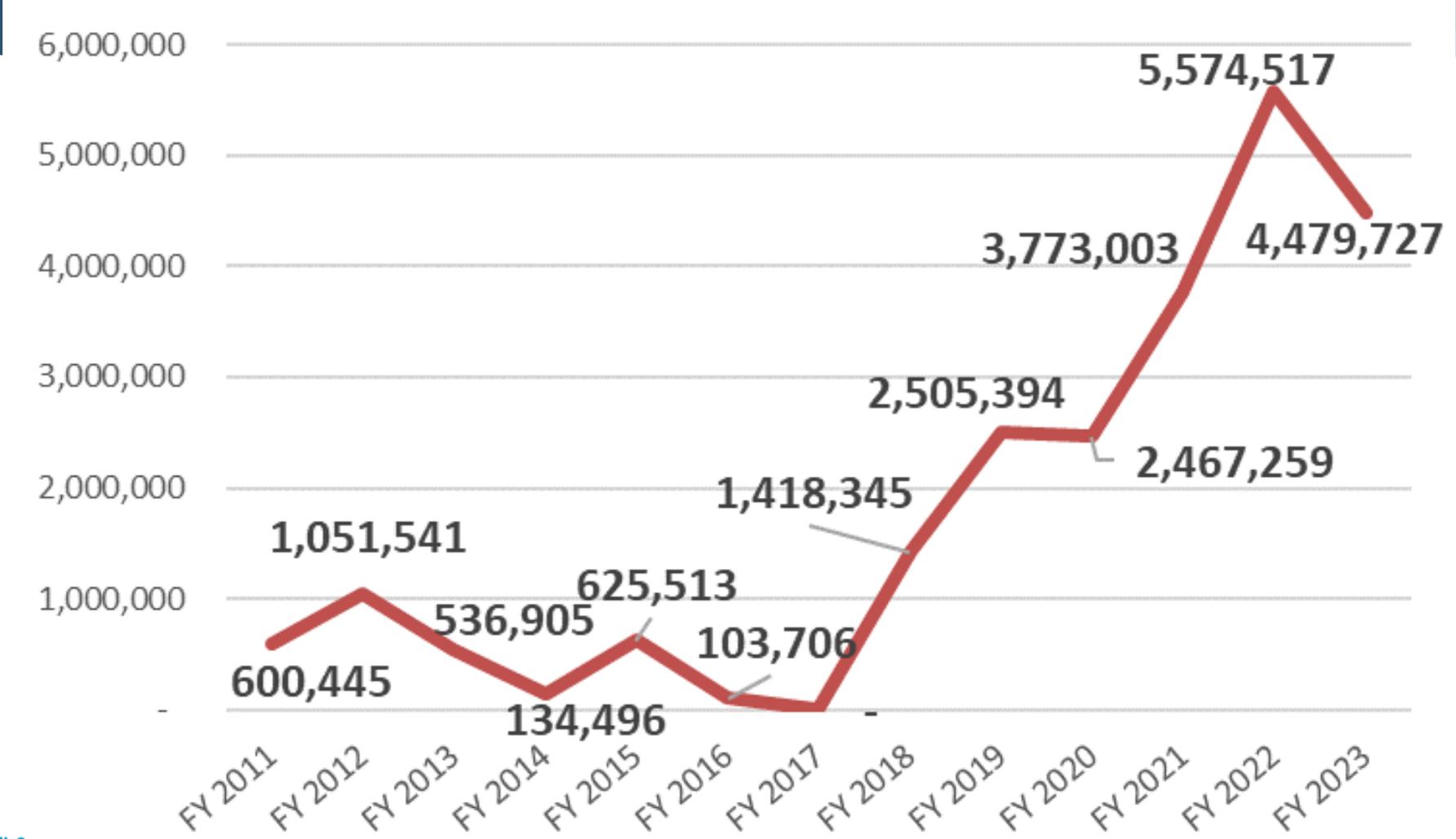
- ▶ No change in millage rate
- ▶ Digest growth of 2% or \$521,000
- ▶ If digest grows 1%, then additional revenue is \$208,000
- ▶ Current year digest actually declined 1% primarily due to reductions in personal property

State Funding

- ▶ Funding increase of \$1.5 million due to \$2,000 improvement to the teacher salary scale
- ▶ Showing loss of \$700,000 in due to formula changes to the Early Intervention Program (EIP) and other enrollment reductions
- ▶ Equalization formula loss of nearly \$1.1 million



Historic Equalization Formula Earnings





- ▶ Improvements to the employee salary scales \$2.0 million increase in salary and benefits
- ▶ Moved paraprofessionals, school clerical staff, custodians and administrators back into General Fund from the Elementary and Secondary Schools Emergency Relief (ESSER) federal funds of \$2.9 million in salary and benefits
- ▶ Add 23 positions of teachers, paraprofessionals, administrators and support personnel throughout the schools and central operations totaling \$1.9 million
- ▶ Reduced instructional positions at Dalton High and removed some open central office positions
- ▶ Moved 6 EIP positions into the federal funds reducing \$619,000
- ▶ Review personnel changes of current retirements and resignations to adjust salary and benefits accordingly for next year

General Fund Expenditures

Fiscal Year 2023

Expenditures	Actual	Original Budget	Budget Draft 1	Budget Draft 2	Tentative Budget
	FY2021	FY2022	FY2023	FY2023	Budget Draft 3
					FY2023
Salaries	46,275,484	47,948,528	52,950,504	53,457,109	52,295,586
Benefits	20,167,755	21,640,655	23,616,089	23,683,657	23,176,994
Services	3,399,132	3,799,213	3,719,447	3,029,947	3,198,635
Property & Maintenance	3,052,213	3,225,065	3,965,990	4,004,790	3,891,600
Energy	1,342,795	1,668,000	1,585,000	1,585,000	1,585,000
Materials, Equipment & Supplies	1,679,262	2,473,052	2,023,095	2,023,095	1,933,420
Buses	2,841,711	3,100,000	3,508,500	3,508,500	3,762,500
Subtotal	78,758,351	83,854,513	91,368,625	91,292,098	89,843,735
Transfers Out	110,260	1,668,360	168,360	168,360	139,340
TOTAL	78,868,612	85,522,873	91,536,985	91,460,458	89,983,075

- ▶ Property & maintenance increases for custodial contract services
- ▶ Reduced SROs based on current semester actual
- ▶ Reductions to central office operating budgets
- ▶ Student transportation cost increases



Impact of Salary Scale Improvements (*not including step*)

- ▶ State teacher scale increase of \$2,000
- ▶ The lower the pay the better the percentage pay increase
- ▶ Average salary improvement will be 3.5% for teachers
 - ▶ Minimum increase will be 2.4% (*Doctorate with 23 or more years*)
 - ▶ Maximum increase will be 4.8% (*regular teacher scales*), 5.2% for employees on the provisional (*BT*) scales, and Prekindergarten maximum of 5.7%
- ▶ Replicate similar percentage increase to the support staff scales and employee pay
- ▶ Improve Support I – IX scales over the next two years
 - ▶ Add \$1.30 to the starting step on scales for fiscal year 2023
 - ▶ Add \$1.00 to the starting step on scales for fiscal year 2024
- ▶ However, steps on support scales are not tied to years of service
- ▶ Therefore, placement on next year's scales will be different than current year placement
- ▶ Support staff increases will range from 2.4% (Support IX –X) to 5.2% (Support I – II)
- ▶ Average increase is 4.1%



General Fund Positions

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Category		Notation	Amount
Elementary Classroom	4.0	Blue Ridge 2, Brookwood 1, Westwood 1	\$331,200
Elementary Paras	-2.0	Roan, Westwood	-\$72,400
Exceptional Student Services Paras	5.0	Blue Ridge, City Park, Park Creek, Hammond Creek, Dalton Junior High	\$181,000
Exceptional Student Services Teachers	3.0	Blue Ridge, Roan, Dalton Academy	\$248,400
Exceptional Student Services Specialist	1.0	Central Office	\$110,110
Psychologist	1.0	(May be able to move to ESSER)	\$100,700
World Language	2.0	Hammond Creek German, Dalton Junior High (German or French)	\$165,600
Electives & Connections	4.0	Hammond Creek ½ PE & 1 Band; Dalton Academy 2 PE, ½ art	\$331,200
3DE Teachers	4.0	Dalton Junior High for Dalton Academy 9th Grade	\$331,200
High School Teachers	-2.0	Dalton High math and science reductions	-\$165,600
English Language Learners	4.0	Brookwood ½ , Park Creek 1, Roan 1, Dalton Junior High 1, Dalton Academy ½	\$331,200
Early Intervention Program	-1.0	Brookwood ½ , Park Creek reduce 1, Roan reduce ½	-\$82,800
Directors of School Support	1.0	Secondary Math & Science	\$137,700
General Maintenance	1.0	Convert open security position to general maintenance	\$15,450



ESSER Positions

Category		Notation	Amount
1 st Grade Teachers	6	One 1 st grade teacher from each elementary school	\$665,300
Interventionists	6	One EIP teacher from each elementary school	\$619,200
Paraprofessionals	5	Brookwood, City Park, Park Creek	\$181,000
Counselors	2	1/2 Blue Ridge, 1/2 Brookwood, 1 Dalton Junior High	\$194,000
Psychologist	1	(Should be able to add 2)	\$100,700



Tentative Budget of All Funds

Notation on Other Funds

Special Funds – district grants for prekindergarten, federal programs like Title I and special education, and one-time federal coronavirus stimulus funding (CARES & ARP)

Nutrition Funds – school breakfast and lunch programs, assume the possibility of reinstating charging for student meals

Capital Funds – expenditures represent immediate outflow rather than total project cost; revenue sources include ESPLOST V, ESPLOST VI, General Obligation bond, state reimbursement, and proceeds from selling property

Debt Service Funds - \$13.4 million 5 year ESPLOST V revenue bond will be paid in 2023

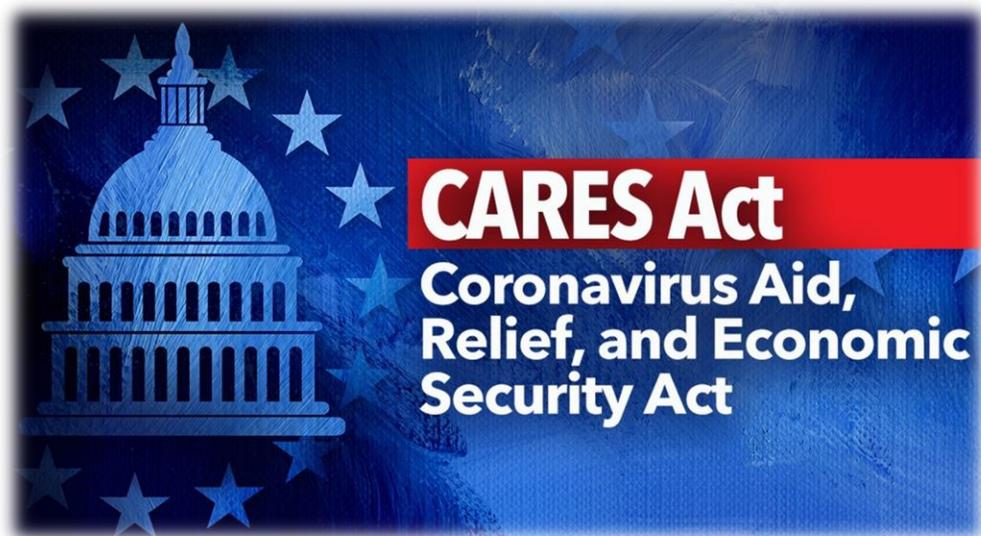
\$40.4 million 30 year General Obligation bond will be paid in fiscal year 2048

	General Fund	Special Funds	Nutrition Funds	Capital Funds	Debt Service Funds
Projected Beginning Fund Balance	23,893,976	-	5,747,209	6,489,618	1,168,400
ESTIMATED REVENUES					
Local Taxes	31,498,100			8,100,000	2,012,000
Local Other	984,000		599,410		
State General	51,911,285				
State Other	416,720	1,741,795	132,160	335,679	
Federal	910,000	13,354,619	4,575,000		
Other Financing Sources	-	139,340		-	3,051,750
Total Revenues	85,720,105	15,235,754	5,306,570	8,435,679	5,063,750
ESTIMATED EXPENDITURES					
Instruction	60,792,653	10,649,178			
Pupil Personnel	3,646,355	1,367,820			
Improvement of Instruction	2,687,245	2,011,420			
Educational Media	1,649,884	-			
General Administration	796,393	132,982			
School Administration	5,363,748	498,921			
Business Services	821,086	-			
Maintenance and Operations	7,697,754	60,910			
Student Transportation	3,858,529	181,078			
Central Support Services	2,212,024	212,855			
Other Support Services	45,000	120,590			
Nutrition			6,366,605		
Community Services	273,064				
Facilities				8,812,260	
Debt Service					5,063,750
Transfers to Other Funds	139,340			3,051,750	
Total Expenditures	89,983,075	15,235,754	6,366,605	11,864,010	5,063,750
Projected Ending Fund Balance	19,631,006	-	4,687,174	3,061,287	1,168,400



Elementary and Secondary School Emergency Relief (ESSER) Funds

Expenditures	FTE	Category	Notation	Amount
	8.50	Teacher Positions	Title I & EIP Reductions	899,627
	10.40	Support Positions	Title I, ESS & Schools	304,027
	1.00	Administrative Position	Additional CO Support	100,963
		Summer School Salary & Benefits K-8	July 2022 & June 2023	112,941
		Instructional Supplies	Summer school and homebound	35,394
		Student Transportation	Summer school	45,000
		Substitutes	Absences due to COVID or other eligible leave	60,800
		Supplements	Professional learning & curriculum development	115,155
		Instructional Software	Adobe, Canvas, Office, filtering, testing	339,740
		District Communications	Internet access, mobile phones	264,585
		Technology Hardware, Services & Supplies	Projectors, adaptors, protective cases, repairs	201,263
		Maintenance & Operations	Disinfecting, hand sanitizer, face masks	59,910
			TOTAL	2,539,405





ESSER Funds

Estimating about \$3.5 million will need to be absorbed into the General Fund in FY2024 (from both CARES & ARP)



Expenditures	FTE	Category	Notation	Amount
	18.00	Support Positions	1st Grade & ESS Paraprofessionals	581,324
	6.00	Teacher Positions	1st Grade Teachers	540,359
	13.98	Teacher Positions	Interventionists, Credit Recovery & Virtual	1,395,769
	3.00	Teacher Positions	Exceptional Student Services	260,447
	4.00	Teacher Positions	English Language Learners	367,935
	3.00	Administrative Positions	Assistant Principals and Admin	413,540
	1.00	Teacher Position	Academic Coach	101,910
	0.50	Teacher Position	Athletic Coordinator	50,312
	1.00	Teacher Position	Counselor	110,521
	2.00	Teacher Positions	Social Workers	134,659
	3.00	Teacher Positions	Psychologists	287,726
		Instructional Software	Florida Virtual School, MAP, Nearpod, Small Lab, Write Score, Zoom	215,532
		Technology Hardware	Student devices K-12	1,500,000
		Professional Services	Employee assistance and secondary student assistance program	67,410
			TOTAL	6,027,443



Capital Projects

Project	Source	Amount
Dalton High	ESPLOST V & Local	\$6,696,900
Dalton Stadium	ESPLOST V & City Partnership	\$942,655
Hammond Creek	General Obligation Bond & State Reimbursement	\$530,069
Technology, Facilities & Grounds	Proceeds from Selling Property	\$600,000



- ▶ Dalton High project include seating, lighting, restrooms, concessions, and fencing at the track & turf field
- ▶ Upgrade gym and pool bleachers at Dalton High
- ▶ Dalton Stadium remaining balance for \$9.1 million project
- ▶ Hammond Creek remaining balance for \$49.3 million project



Schedule

Dec

- Schools gather budgetary requests and input from teachers and staff

Jan

- Schools and departments submit budget requests for review and discussion

Feb

- Internal review and evaluation of budget requests

March

- First draft of budget for board and public

April

- Second draft of the budget

May

- Required public hearing
- Approve compensation
- Approve Tentative Budget of All Funds
- Approve Tentative Millage

June

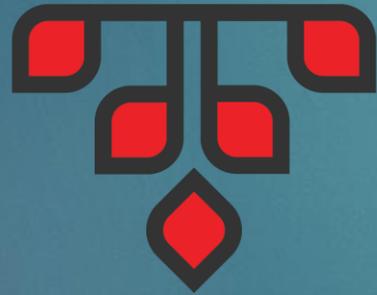
- Required public hearing
- Approve Final Budget of All Funds

Aug

- Tax Payer Bill of Rights, if necessary
- Approve Final Millage



Dalton Public Schools



THANK YOU!