Dalton PUBLIC SCHOOLS

Tentative Budgets General & All Funds

Fiscal Year 2027

May 2026

Draft 3

Fiscal Year 2027 Budget

Agenda

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Dalton PUBLIC SCHOOLS

Fiscal Year 2027

General Fund Overview Revenues & Expenditures

	Actual FY2024	Actual FY2025	Original Budget FY2026	Budget Draft 2 FY2027	Tentative Budget Draft 3 FY2027
Beginning Fund Balance	24,035,909	22,130,723	24,403,262	14,841,363	14,841,363
REVENUES					
Local	41,307,388	45,144,707	49,461,300	46,915,500	46,915,500
State & Federal	60,369,677	65,884,688	63,679,830	66,612,042	69,873,235
TOTAL Revenues	101,677,065	111,029,395	113,141,130	113,527,542	116,409,311
EXPENDITURES					
Salaries	55,468,656	59,306,153	61,495,882	61,611,225	61,333,535
Benefits	28,144,732	33,460,399	36,629,357	37,896,628	37,481,479
Services - Professional & Skilled	15,109,377	17,122,542	16,974,921	17,335,751	17,722,033
Materials, Equipment & Supplies	3,325,628	1,778,121	2,071,796	1,834,853	1,750,953
Transfers Out	1,586,745	23,665	118,813	118,813	121,784
TOTAL Expenditures	103,635,137	111,690,881	117,290,769	118,797,270	118,409,784
Operating Difference	(1,958,072)	(661,485)	(4,149,639)	(5,269,728)	(2,000,473)
Audit/Other Adjustments	52,886	(18,354)			
Ending Fund Balance	22,130,723	21,450,884	20,253,623	9,571,635	12,840,890

Key Components:

Using fund balance over the last few years

Actual local property tax revenue has been less than budget for current year and last year

Dalton PUBLIC SCHOOLS

Fiscal Year 2027 Revenues

Notes & Assumptions

Actual property tax revenue was $1.5 million short of budget in fiscal year 2025

Anticipate fiscal year 2026 will also be short of property tax budget by $1.5 million

Fiscal year 2027 includes new floating homestead exemption and increased exemptions for seniors

Revenues	Actual FY2024	Actual FY2025	Original Budget FY2026	Budget Draft 2 FY2027	Tentative Budget Draft 3 FY2027
Local Property Taxes	38,008,594	42,620,227	47,356,300	44,860,500	44,860,500
TAD Obligations					(379,424)
Tuition	421,431	180,255	180,000	200,000	200,000
Interest Income	1,796,662	1,417,325	1,000,000	1,000,000	1,000,000
Indirect Cost	355,515	415,853	375,000	375,000	375,000
Other Local	663,300	509,791	550,000	480,000	480,000
State QBE Revenue	66,805,117	71,696,432	72,150,290	74,604,582	77,748,975
State QBE Local Fair Share	(8,642,284)	(9,469,368)	(10,013,090)	(9,640,970)	(9,640,970)
State Other Grants	1,738,390	2,282,088	1,026,230	1,026,230	1,026,230
Federal E-Rate	152,400	460,439	194,000	194,000	194,000
Federal JROTC	67,318	77,251	72,400	78,200	80,000
Federal Medicaid	248,736	837,847	250,000	350,000	465,000
Subtotal	101,615,179	111,028,139	113,141,130	113,527,542	116,409,311
Transfers In	61,886	1,256	-	-	-
	101,677,065	111,029,395	113,141,130	113,527,542	116,409,311

State Funding

Equalization funding increase from $4 million to $10 million
Increase of $300,000 to cover some certified state health increases
District enrollment down which reduces state funding $1 million
Local fair share revenue reduction decreases by $372,000

Dalton PUBLIC SCHOOLS

Fiscal Year 2027
Expenditures

Expenditures	Actual FY2024	Actual FY2025	Original Budget FY2026	Budget Draft 2 FY2027	Tentative Budget Draft 3 FY2027
Salaries	55,468,656	59,306,153	61,495,882	61,611,225	61,333,535
Benefits	28,144,732	33,460,399	36,629,357	37,896,628	37,481,479
Services	4,644,236	5,698,706	5,282,776	5,800,676	5,894,770
Property & Maintenance	4,644,152	5,172,200	5,299,170	5,142,100	5,175,910
Energy	1,514,758	1,667,721	1,666,000	1,666,000	1,668,500
Materials, Equipment & Supplies	3,325,628	1,778,121	2,071,796	1,834,853	1,750,953
Buses	4,306,230	4,583,915	4,726,975	4,726,975	4,982,853
Subtotal	102,048,392	111,667,216	117,171,956	118,678,457	118,288,000
Transfers Out	1,586,745	23,665	118,813	118,813	121,784
TOTAL	103,635,137	111,690,881	117,290,769	118,797,270	118,409,784



Position reductions due to declining enrollment

Employer contribution to state health increases by 2% or $435,000

Teacher retirement contribution increases $400,000 due to rate change

Increase custodial cleaning costs
Increase costs for school resource officers

Reductions to operational costs primarily in materials, equipment and supplies

Dalton
PUBLIC SCHOOLS

Fiscal Year 2027

General Fund Budget Positions

School	Position	Amount
Blue Ridge	Less 1 Teacher Less 1 Paraprofessional	-$164,700
Brookwood	Less 2 Teachers	-$210,600
City Park	Less 3 Teachers Add 1 Certified Behavior Specialist	-$210,600
Park Creek	Add 2.50 Teachers Add 4 Paraprofessionals	$493,330
Roan	Add 1 Paraprofessional	$59,400
Westwood	Less 1 Teacher	-$105,300

Dalton PUBLIC SCHOOLS

Fiscal Year 2027

General Fund Budget Positions

School	Position	Amount
Hammond Creek	Less 1.50 Teachers	-$150,430
Dalton Junior High	Less 4 Teachers	-$421,200
Dalton Academy	Less 5.50 Teachers	-$571,630
Dalton High	Less 4 Teachers	-$421,200
Transportation & Central Office	Add 3 Transportation Positions Less 1 Central Office	$16,900
TOTAL	Less 12.50 Positions	-$1,686,030

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PUBLIC SCHOOLS

Fiscal Year 2027 Budget Draft 3



Existing Employees

Key Components:

Health Insurance

$435,000 or 2% increase in the employer contribution from $22,620 annually to $23,220 annually with a future increase of $24,336 annually

Teacher Retirement

$400,000 increase in employer contribution from 21.91% of employee salary to 22.32%

Dalton PUBLIC SCHOOLS

Fiscal Year 2027

Employee Salary Scale Adjustment

1.0% Increase in Scales of $1.0 Million

- Teacher Scale
  - Bachelors increase of $600 annually
  - Average increase of $720 to $780
- Support Scales
  - minimum increase of $0.20 per hour
  - average increase of $0.25



Dalton PUBLIC SCHOOLS

Tentative Budget of All Funds

Fiscal Year 2027

Special Funds - Grants like Prekindergarten, Title I, Special Education, After School Programs. Assume 10% reductions.

Nutrition Funds - School breakfast & lunch programs, where 68% of DPS students access free or reduced price meals.

Capital Funds - Expenditures represent immediate outflow rather than total project cost. Revenue sources are ESPLOST VI, remaining balance from the General Obligation bond, or local sources.

Debt Service Funds - $15.9 million 5 year ESPLOST VI revenue bond to be paid in 2028. $40.4 million 30 year General Obligation bond to be paid in 2048. Principal payments began in 2024.

Dalton PUBLIC SCHOOLS

	General Fund	Special Funds	Nutrition Funds	Capital Funds	Debt Service Funds
Projected Beginning Fund Balance	14,841,363	-	5,826,020	21,656,028	1,177,919
ESTIMATED REVENUES					
Local Taxes	44,481,076			9,600,000	1,856,375
Local Other	2,055,000		860,600		
State General	68,108,005				
State Other	1,026,230	2,313,930	175,000	845,000	
Federal	739,000	4,627,080	6,242,900		
Other Financing Sources	-	121,784		-	4,475,729
Total Revenues	116,409,311	7,062,794	7,278,500	10,445,000	6,332,104
ESTIMATED EXPENDITURES					
Instruction	73,388,561	4,085,394			
Pupil Personnel	9,650,931	701,100			
Improvement of Instruction	4,308,957	2,014,010			
Educational Media	1,659,029	-			
General Administration	744,391	117,460			
School Administration	7,921,450	-			
Business Services	1,038,299	-			
Maintenance and Operations	10,409,346	-			
Student Transportation	5,723,133	109,580			
Central Support Services	3,209,539	23,940			
Other Support Services	45,000	11,310			
Nutrition		-	6,900,138		
Community Services	189,364				
Facilities				16,492,570	
Debt Service					6,353,229
Transfers to Other Funds	121,784			4,475,729	
Total Expenditures	118,409,784	7,062,794	6,900,138	20,968,299	6,353,229
Projected Ending Fund Balance	12,840,890	-	6,204,382	11,132,730	1,156,794

Fiscal Year 2027

Capital Projects

Project	Source	Notation	Amount
Roan School	ESPLOST VI	45% of the $16.35 million HVAC & renovation project	**$7,516,190**
Dalton Academy	ESPLOST VI	42% of estimated $15.46 million Career Technology project	**$6,529,600**
Technology	ESPLOST VI plus local capital	Student & staff devices, networking infrastructure, security cameras, servers, interactive flat panels	**$2,189,112**
Fort Hill	ESPLOST VI	Remaining balance of $400,000 elevator project	**$127,355**
Hammond Creek	General Obligation Bond	Remaining balance of $49.3 million project	**$57,729**

Dalton PUBLIC SCHOOLS