

Budgeted Revenues

	FY23 Initial	Notes	FY23 Amended Budget	Notes	FY24 Tentative Budget	Increase/ (Decrease)
Beginning Fund Balance	\$11,002,950	aa	14,687,774		17,112,417	\$2,424,643
Local Taxes	\$31,085,418	bb, cc, dd	\$30,307,214		\$29,912,368	(\$394,846)
Other Local Revenue	\$276,843	ee,ff	\$276,713		\$276,713	\$0
QBE <small>(3729-3801)</small>	\$27,310,135	gg,ii	\$28,605,114	gg,ii	\$30,597,812	\$1,992,698
*Local 5 Mill Share	\$(8,169,081)		\$(8,169,081)		\$(9,212,158)	(\$1,043,077)
Misc. State Grants	\$133,185	hh	\$1,062,671		\$289,901	\$(772,770)
Total	\$50,636,500		\$52,082,631		\$51,864,636	\$(217,995)

**Included in QBE Amount*

Notes:

aa: increased beginning fund balance

bb, cc, dd: millage rates, land sales, ad valorem tax

ee, ff: lower interest rates, increase in student tuition

gg: ER share of SHBP

hh: increased grant funding

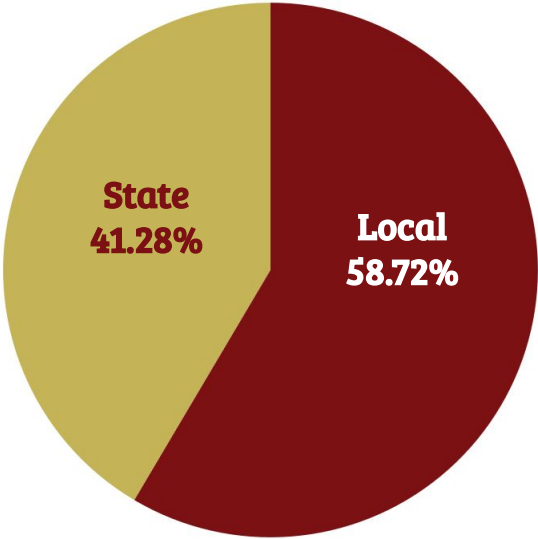
ii: \$2000 certified staff raise, \$1000 custodial supplement, increased ER cost of HI

Dawson County Schools

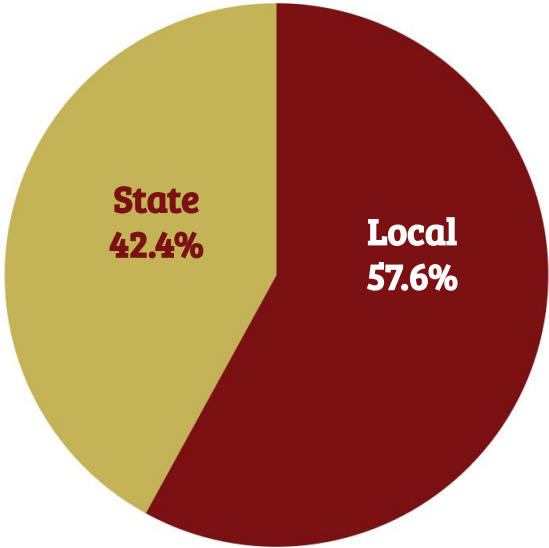


General Fund Budget Revenue Comparisons

FY23



FY24



Budgeted Expenditures

Function	FY23 Initial	Notes	FY 23 Amended	Notes	FY24 Tentative	Increase/(Decrease)
Instructional	\$29,379,437	a, b, c	\$30,568,016	a,b,c,h	\$34,245,838	\$3,677,822
Pupil Services	\$1,872,423	a	\$1,983,827	a	\$2,085,711	\$101,844
Instructional Support	\$3,130,926	a,d	\$3,184,328	a	\$3,453,309	\$268,981
Instructional Staff Training	\$49,600		\$54,447		\$51,747	\$(2,700)
Educational Media Services	\$766,519	a,b	\$805,415	a	\$860,247	\$54,833
General Administration	\$499,059	a	\$523,937	a	\$552,526	\$28,589
School Administration	\$3,037,304	a	\$3,039,927	a	\$3,288,802	\$248,875

Notes:

a: salaries/benefits

b: substitute costs

c: GNETS

d: registrations

e: repair of equipment

f: increased use of PAC

g: no transfer for SFS

h: CTAE budget

i: custodial one time

supplement

j: SRO costs

k: energy costs



Budgeted Expenditures (Continued)

Function	FY23 Initial	Notes	FY 23 Amended	Notes	FY24 Tentative	Increase/(Decrease)
Business Support	\$593,206	a	\$593,245	a	\$630,877	\$37,633
Maintenance & Operations	\$4,510,918	a	\$4,596,389	a,i,j	\$4,975,984	\$379,595
Student Transportation	\$2,682,550	a,k	\$3,375,322	a	\$3,739,094	\$363,772
Central Support	\$461,264	a	\$485,551	a	\$513,465	\$27,914
School Food Service	\$29,000	e	\$40,000		\$36,000	\$(4,000)
Community Service	\$44,000	f	\$60,000		\$60,000	\$0
Other Uses	\$666,771	g	\$347,585		\$288,759	\$(58,826)
Total	\$47,722,977		\$49,657,989		\$54,782,360	\$5,124,372

Notes:

a: salaries/benefits

b: substitute costs

c: GNETS

d: registrations

e: repair of equipment

f: increased use of PAC

g: no transfer for SFS

h: CTAE budget

i: custodial one time

supplement

j: SRO/Custodial Svcs.

k: energy costs



General Fund Revenue & Expenditure Notes

Revenue Notes:

- Millage rate for FY24 projections set at 14.200
- Digest for FY24 projections held flat
- Ad Valorem Tax Collection 98%
- FY24 One-Time supplement for Custodial staff-from Governor \$21,500
- Tax assessments increased property values
- AFY23 Increase in SHBP Employer Costs-Certified QBE Supplement \$1,051,020

Expenditure Notes:

- Growth positions-18 total-15 instructional
- Governor's increase in certified salary scales \$1,047,000
- Step Increases for Years of Experience \$500,000
- Degree Upgrades \$148,000
- Local classified salary scale adjustments \$81,000
- Increase in SHBP Employer Costs-Certified \$635 PEPM effective 1/1/2023
- Increase in SHBP Employer Costs-Classified \$250 PEPM effective 1/1/2024



General Fund Budget

	FY23 Initial	FY23 Amended	FY24
Revenues	\$50,636,500	\$51,687,785	\$52,637,406
Expenditures	\$47,722,977	\$50,011,416	\$54,746,087
Increase/(Decrease)	\$2,913,523	\$1,676,369	\$(2,108,681)
Beginning Fund Balance	\$11,002,950	\$14,687,774	\$16,364,143
Ending Fund Balance	\$13,916,473	\$16,364,143	\$14,255,463



2023-2024 Tentative Expenditures

1 Step Increases

Award step increases = \$500K

.....

3 2.55% increase

Increase all classified salaries
2.55% = \$81k

.....

5 \$2,000 to Certified Scale

Increase certified scale by
\$2,000 (Gov. Kemp) = \$1.04M
(\$484K from QBE)

2 Revise Existing Scales

YOS increases to consistent 3% for
Bus Driver, Mechanic, SI = \$15k

.....

4 Revise Additional Scales

Increase SNP, Bus Driver, &
Mechanic salary scales = \$53K

.....

6 Additional Positions

Add 15 positions for growth =
\$1.825M

2023-2024 Tentative Expenditure Highlights

1 Step Increases

Award step increases

3 2.55% increase

Increase all classified salaries
2.55%

5 \$2,000 to Certified Scale

Increase certified scale by
\$2,000 (Gov. Kemp)

2 Revise Existing Scales

YOS increases to consistent 3% for
Bus Driver, Mechanic, SI

4 Revise Additional Scales

Increase SNP, Bus Driver, &
Mechanic salary scales

6 Additional Positions

Add 18 positions for growth
15 Instructional

General Fund Budget

AFY23 Budget

Begin:

\$14,687,774

Ad Valorem Revenue:

\$26,191,447

Local:

\$30,583,927

State:

\$21,498,704

Revenue:

\$52,082,631

Expense:

\$49,657,989

Ending:

\$17,112,417

FY24 Budget

Begin:

\$17,112,417

Ad Valorem Revenue*:

\$25,796,601

Local:

\$30,189,081

State:

\$21,675,555

Revenue:

\$51,864,636

Expense:

\$54,783,757

Ending:

\$14,193,296

Increases/ (Decreases)

Begin:

\$2,424,643

Ad Valorem Revenue:

\$(394,846)

Local: Flat

State:

\$176,851

Revenue:

\$(217,995)

Expense:

\$5,125,768

Ending:

\$(2,199,121)

Capital Projects Budget

	FY23 Initial	FY23 Amended	FY24
Revenues	\$9,463,341	\$13,181,092	\$9,738,325
Expenditures	\$11,836,985	\$19,334,005	\$15,591,375
Increase/(Decrease)	\$(2,373,644)	\$(6,152,913)	\$(5,853,050)
Beginning Fund Balance	\$5,308,435	\$15,335,159	\$9,182,246
Ending Fund Balance	\$2,934,791	\$9,182,246	\$3,329,196

Debt Service

	FY23 Initial	FY24	Difference
Revenues	\$2,401,560	\$2,495,163	\$93,603
Expenditures	\$2,401,560	\$2,495,163	\$93,603

Bright Start Program

	FY23 Initial	FY23 Amended	FY24 Tentative
Revenues	\$508,754	\$568,080	\$557,095
Expenditures	\$651,472	\$769,047	\$723,440
Transfers from Other Funds	\$142,718	\$200,967	\$132,956

JROTC Program

	FY23 Initial	FY23 Amended	FY24 Tentative
Revenues	\$78,367	\$78,367	\$74,921
Expenditures	\$222,421	\$224,985	\$230,224
Transfers from Other Funds	\$144,054	\$146,618	\$155,803

CTAE Perkins Improvement/Reserve Grants

	FY23 Initial	FY23 Amended	FY24 Tentative
Revenues	\$36,890	\$1,542,258	\$44,901
Expenditures	\$36,890	\$1,542,258	\$44,901

(Revenues=Expenses)

Federal Programs

Program	FY 23 Initial	FY23 Amended/FY24
Title I	\$558,132	\$626,095
Title I SI	\$127,224	\$140,000
Title II	\$101,635	\$115,907
Title III English	\$17,016	\$20,230
Title III Immigrant	\$11,271	\$7,387
Title IV	\$37,510	\$38,299
McKinney Vento	\$49,240	\$67,304
Title VIB	\$770,850	\$733,517
Federal Preschool	\$23,193	\$18,266



School Nutrition

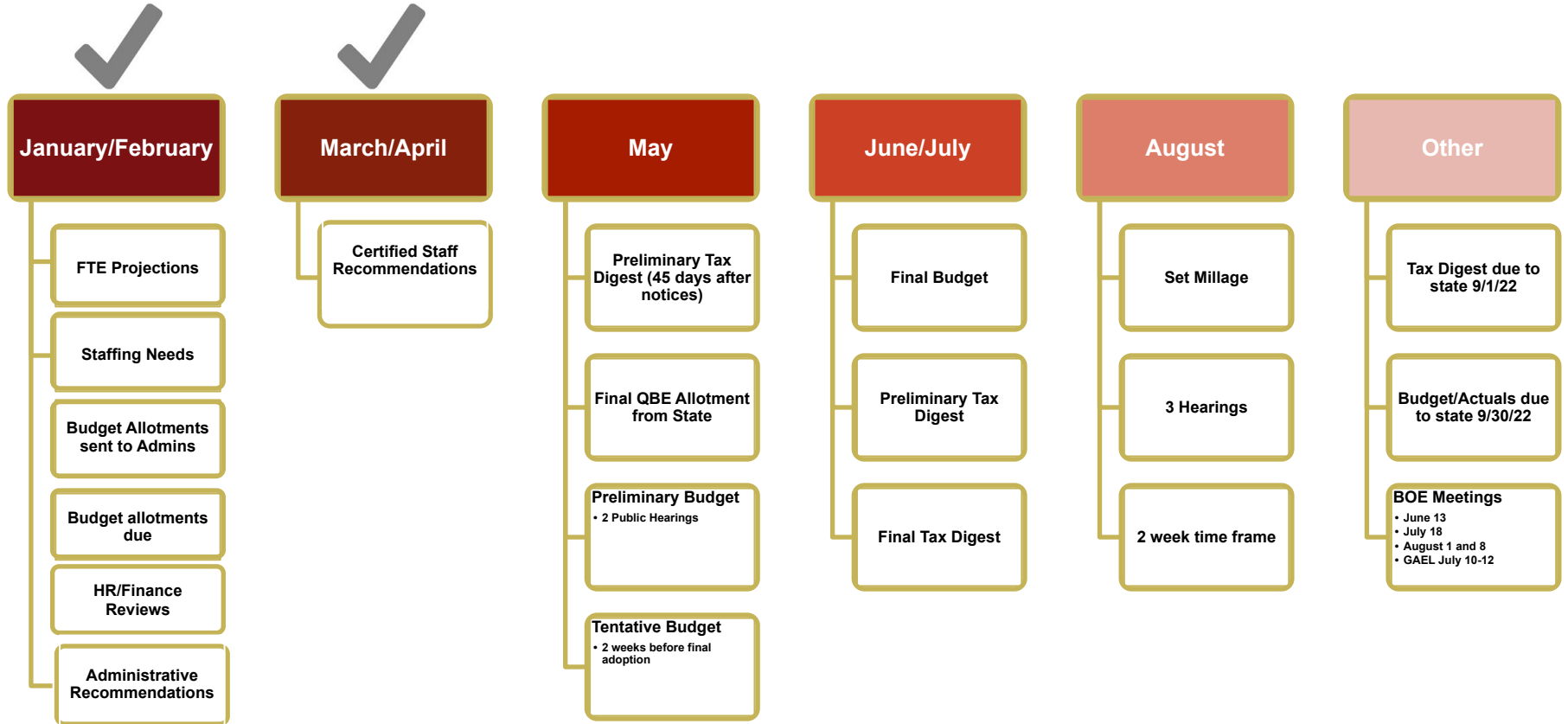
	FY 23 Initial	FY23 Amended	FY24 Tentative
Beginning Fund Balance	\$600,618	\$1,221,489	\$1,224,792
Revenues	\$2,331,918	\$3,252,991	\$3,435,416
Expenditures	\$2,875,865	\$3,249,688	\$3,760,240
Ending Fund Balance	\$56,671	\$1,224,792	\$899,968

Federal Stimulus Budgets-ARP ESSER III

	FY22	FY 23 Initial	FY23 Amended	FY24 Tentative (Final Year)	Total Award
Revenues	\$1,953,802	\$927,954	\$928,194	\$831,299	\$3,713,295
Expenditures	\$1,953,802	\$927,954	\$928,194	\$831,299	\$3,713,295



Budget Timeline





Questions & Comments

