Whitfield County Schools
FY 2008 Budget Summary - All Funds

	General	Special Revenue	School Nutrition	Capital Projects	Debt Service	Totals
Revenues:						
Local Sources	26,953,021	50,000	2,095,130	13,436,377	-	42,534,528
State Sources	72,966,456	906,550	343,870	-	-	74,216,876
Federal Sources	850,000	5,593,627	4,124,000	-	-	10,567,627
Transfers-In	-	536,084	-	-	9,536,635	10,072,719
Total Revenues	100,769,477	7,086,261	6,563,000	13,436,377	9,536,635	137,391,750
Expenditures:						
Direct Instruction	73,590,884	4,407,507	-	-	-	77,998,391
Pupil Support Services	3,553,196	699,262	-	-	-	4,252,458
Improvement of Instruction	1,814,932	1,102,045	-	-	-	2,916,977
Media Services	2,698,903	17,377	-	-	-	2,716,280
General Administration	373,286	217,924	-	-	-	591,210
School Administration	7,103,628	15,000	-	-	-	7,118,628
Business Support Services	624,073	10,000	-	-	-	634,073
Maintenance & Operations	7,216,662	163,595	-	-	-	7,380,257
Student Transportation	4,547,812	235,385	-	-	-	4,783,197
Central Support Services	2,026,122	218,166	-	-	-	2,244,288
Other Support Services	10,000	-	-	-	-	10,000
School Nutrition Services	-	-	6,656,864	-	-	6,656,864
Capital Outlay	-	-	-	14,835,920	-	14,835,920
Debt Service	-	-	-	-	14,296,085	14,296,085
Transfers-Out	536,084	-	-	9,536,635	-	10,072,719
Total Expenditures	104,095,580	7,086,261	6,656,864	24,372,555	14,296,085	156,507,345
Revenues over Expenditures	(3,326,103)	-	(93,864)	(10,936,178)	(4,759,450)	(19,115,595)
Projected Beginning Fund Balance	$ 7,216,534	$ 1,257,018	$ 1,330,155	$ 44,800,000	$ 4,762,490	$ 59,366,197
Projected Ending Fund Balance	$ 3,890,431	$ 1,257,018	$ 1,236,291	$ 33,863,822	$ 3,040	$ 40,250,602

(Adopted by the Whitfield County Board of Education June 5, 2007)

Whitfield County Schools
Schedule of General Fund Activity
Budget 2008

7/23/2007

Revenues:			**Percent of Total**
Federal	$	850,000	0.8%
State		72,966,456	72.4%
Local		26,953,021	26.7%
Transfers and Other Sources		-	
Total Revenues	**$**	**100,769,477**	**100.0%**
Expenditures:			
Direct Instruction -			
Salary	$	53,224,114	
Benefits		17,470,904	
Operations		2,895,866	
Total Direct Instruction	$	73,590,884	70.7%
Pupil Support Services -			
Salary	$	2,292,492	
Benefits		639,405	
Operations		621,300	
Total Pupil Support Services	$	3,553,196	3.4%
Improvement of Instruction -			
Salary	$	1,195,475	
Benefits		335,557	
Operations		283,900	
Total Improvement of Instruction	$	1,814,932	1.7%
Media Services -			
Salary	$	1,786,791	
Benefits		568,966	
Operations		343,146	
Total Media Services	$	2,698,903	2.6%
General Administration -			
Salary	$	213,767	
Benefits		64,519	
Operations		95,000	
Total General Administration	$	373,286	0.4%

(Adopted by the Whitfield County Board of Education June 5, 2007)

7/23/2007

Whitfield County Schools
Schedule of General Fund Activity
Budget 2008

School Administration -			
Salary	$	5,257,829	
Benefits		1,521,713	
Operations		324,086	
Total School Administration	$	7,103,628	6.8%
Business Support Services -			
Salary	$	337,302	
Benefits		64,770	
Operations		222,000	
Total Business Support Services	$	624,073	0.6%
Maintenance & Operations -			
Salary	$	2,407,447	
Benefits		373,805	
Operations		4,435,410	
Total Maintenance & Operations	$	7,216,662	6.9%
Student Transportation -			
Salary	$	2,051,824	
Benefits		439,710	
Operations		2,056,278	
Total Student Transportation	$	4,547,812	4.4%
Central Support Services -			
Salary	$	1,148,236	
Benefits		273,487	
Operations		604,400	
Total Central Support Services	$	2,026,122	1.9%
Other Support Services -			
Operations		10,000	
Total Other Support Services	$	10,000	0.0%
Transfers and Other Uses -			
Operations		536,084	
Total Other Support Services	$	536,084	0.5%
Total Expenditures	**$**	**104,095,580**	**100.0%**
Revenues over Expenditures	**$**	**(3,326,103)**	

(Adopted by the Whitfield County Board of Education June 5, 2007)

Whitfield County Schools
Summary of Special Revenue Funds - State/Other
Budget 2008

	State Vocational Grants	High School Grad Coach	Pre-K Lottery	Pre-school Handicapped State Grant	National Teacher Certification	Worker's Comp Fund	Other	Totals
Revenues:								
State	195,930	160,300	227,326	119,045	203,949	-	-	906,550
Local	-	-	-	-	-	-	50,000	50,000
Transfers and Other Sources	171,971	24,113	-	-	-	340,000	-	536,084
Total Revenues	**367,901**	**184,413**	**227,326**	**119,045**	**203,949**	**340,000**	**50,000**	**1,492,634**
Expenditures:								
Direct Instruction								
Salary	$ 128,606	$ 147,341	$ 159,190	$ 58,630	$ 174,420	$ -	$ -	$ 668,187
Benefits	15,242	37,072	41,206	19,364	29,529	-	-	142,413
Operations	9,365	-	12,300	41,051	-	150,000	-	212,716
	153,213	184,413	212,696	119,045	203,949	150,000	-	1,023,316
Pupil Support Services								
Salary	$ -		$ 8,178	$ -	$ -	$ -	$ -	$ 8,178
Benefits	-		626	-	-	-	-	626
Operations	-		3,082	-	-	4,000	-	7,082
	-		11,886	-	-	4,000	-	15,886
Improvement of Instructior								
Salary	$ 158,794	$ -	$ -	$ -	$ -	$ -	$ -	$ 158,794
Benefits	50,894	-	-	-	-	-	-	50,894
Operations	5,000	-	2,744	-	-	2,000	-	9,744
	214,688	-	2,744	-	-	2,000	-	219,432
Media								
Salary	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-		-	-	-	-	-	-
Operations	-		-	-	-	3,000	-	3,000
	-		-	-	-	3,000	-	3,000
General Administration								
Salary	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	1,000	-	1,000
	-	-	-	-	-	1,000	-	1,000
School Administration								
Salary	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	15,000	-	15,000
	-	-	-	-	-	15,000	-	15,000
Business Services								
Salary	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	10,000	-	10,000
	-	-	-	-	-	10,000	-	10,000
Maintenance								
Salary	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-		-	-	-	-	-	-
Operations	-		-	-	-	90,000	50,000	140,000
	-		-	-	-	90,000	50,000	140,000
Transportation								
Salary	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-		-	-	-	-	-	-
Operations	-		-	-	-	60,000	-	60,000
	-		-	-	-	60,000	-	60,000
Other Support								
Salary	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-		-	-	-	-	-	-
Operations	-		-	-	-	5,000	-	5,000
	-		-	-	-	5,000	-	5,000
TOTAL EXPENDITURES	**$ 367,901**	**$ 184,413**	**$ 227,326**	**$ 119,045**	**$ 203,949**	**$ 340,000**	**$ 50,000**	**$ 1,492,634**
Beginning Fund Balance	-	-	-	-	-	850,000	700,000	1,550,000
Ending Fund Balance	-	-	-	-	-	850,000	700,000	1,550,000

(Adopted by the Whitfield County Board of Education June 5, 2007)

Whitfield County Schools
Summary of Special Revenue Funds - Federal
Budget 2008

	Homeless Children & Youth	Federal Preschool Regular	Special Ed VI-B Flowthrough	Title I-A School Improvement	Title I-C Migrant Education	Consolidated	Title I-A Improving Academic Ach.	Title II-A Improving Teacher Qual.	Title III-A Limited English	Safe & Drug Free	Title V-A Innovative Programs	Title II-B Math & Science	Voc. 85% Program Improvement	Totals
Revenues:														
Federal	$ 70,000	$ 64,468	$ 2,294,958	$ 35,000	$ 74,565	$ -	$ 1,725,797	$ 468,642	$ 296,198	$ 41,073	$ 17,077	$ 68,116	$ 137,733	$ 5,293,627
Allowed Carryover						$ -	$ 300,000							$ 300,000
Total Revenues	**70,000**	**64,468**	**2,294,958**	**35,000**	**74,565**	**-**	**2,025,797**	**468,642**	**296,198**	**41,073**	**17,077**	**68,116**	**137,733**	**5,593,627**
Expenditures:														
Direct Instruction -														
Salary	$ -	$ 42,624	$ 902,703	$ -	$ 30,615	$ 686,506	$ 119,907	$ -	$ -	$ -	$ -	$ -	$ 3,612	$ 1,785,967
Benefits	-	10,753	245,385	-	7,263	224,200	35,386	-	-	-	-	-	611	523,598
Operations	-	9,891	50,000	35,000	30,447	(910,706)	1,286,892	14,955	216,997	1,140	2,450	-	27,560	764,626
Carryover	-	-	-	-	-	-	300,000	-	-	-	-	10,000	-	310,000
Total	-	63,268	1,198,088	35,000	68,325	-	1,742,185	14,955	216,997	1,140	2,450	10,000	31,783	3,384,191
Pupil Support Services -														
Salary	$ 45,507	$ -	$ 302,412	$ -	$ -	$ -	$ 14,218	$ -	$ -	$ -	$ -	$ -	$ -	$ 362,137
Benefits	14,771	-	92,519	-	-	-	4,320	-	-	-	-	-	-	111,610
Operations	9,722	-	150,000	-	4,700	-	-	-	-	10,214	-	-	34,993	209,629
Total	70,000	-	544,931	-	4,700	-	18,538	-	-	10,214	-	-	34,993	683,376
Improvement of Instruction -														
Salary	$ -	$ -	$ 187,067	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,129	$ 189,196
Benefits	-	-	57,091	-	-	-	-	-	-	-	-	-	367	57,458
Operations	-	-	84,978	-	-	-	-	412,036	10,000	5,000	-	58,116	65,829	635,959
Total	-	-	329,136	-	-	-	-	412,036	10,000	5,000	-	58,116	68,325	882,613
Media														
Salary	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-	-	-	14,377	-	-	14,377
Total	-	-	-	-	-	-	-	-	-	-	14,377	-	-	14,377
General Administration														
Salary	$ -	$ -	$ -	$ -	$ -	$ -	$ 96,929	$ 24,232	$ -	$ -	$ -	$ -	$ -	$ 121,161
Benefits	-	-	-	-	-	-	26,188	6,548	-	-	-	-	-	32,736
Operations	-	1,200	47,418	-	1,540	-	-	9,237	-	1,000	-	-	2,632	63,027
Total	-	1,200	47,418	-	1,540	-	123,117	40,017	-	1,000	-	-	2,632	216,924
Transportation														
Salary	$ -	$ -	$ 139,130	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 139,130
Benefits	-	-	36,163	-	-	-	-	-	-	-	-	-	-	36,163
Operations	-	-	92	-	-	-	-	-	-	-	-	-	-	92
Total	-	-	175,385	-	-	-	-	-	-	-	-	-	-	175,385
Maintenance														
Salary	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-	-	23,595	-	-	-	23,595
Total	-	-	-	-	-	-	-	-	-	23,595	-	-	-	23,595
Other Support														
Salary	$ -	$ -	$ -	$ -	$ -	$ 79,156	$ 36,477	$ -	$ 53,759	$ -	$ -	$ -	$ -	$ 169,392
Benefits	-	-	-	-	-	20,335	9,476	-	13,963	-	-	-	-	43,774
Operations	-	-	-	-	-	(99,491)	96,004	1,634	1,479	124	250	-	-	-
Total	-	-	-	-	-	-	141,957	1,634	69,201	124	250	-	-	213,166
TOTAL EXPENDITURES	**$ 70,000**	**$ 64,468**	**$ 2,294,958**	**$ 35,000**	**$ 74,565**	**$ -**	**$ 2,025,797**	**$ 468,642**	**$ 296,198**	**$ 41,073**	**$ 17,077**	**$ 68,116**	**$ 137,733**	**$ 5,593,627**
Beginning Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-

(Adopted by the Whitfield County Board of Education June 5, 2007)

Whitfield County Schools
Schedule of Debt Service
Budget 2008

	Series 2002 Bonds	Series 2006 Bonds	Series 2007 Bonds	Total
Source of Funds:				
Transfers from Capital Projects Fund	-	457,126.28	9,079,508.33	9,536,634.61
Total Sources	$ -	$ 457,126.28	$ 9,079,508.33	$ 9,536,634.61
Uses of Funds:				
Principal Payments	$ 4,660,000.00	$ -	$ 8,445,000.00	$ 13,105,000.00
Interest Payments	99,450.00	457,126.28	634,508.33	$ 1,191,084.61
Total Uses:	$ 4,759,450.00	$ 457,126.28	$ 9,079,508.33	$ 14,296,084.61

(Adopted by the Whitfield County Board of Education June 5, 2007)

Whitfield County Schools
Analysis of Capital Outlay Fund
Budget 2008

Sources of Funds:		
ELOST Sales Tax Collections	$	13,436,377
Investment Income		740,000
Total Revenues	$	14,176,377
Uses of Funds:		
Scheduled Projects	$	14,835,920
Transfer to Debt Service		9,536,635
Total Expenditure/Transfers	$	24,372,555
Sources Over/(Under) Uses		(10,196,178)
Projected Beginning Fund Balance	$	44,800,000
Projected Ending Fund Balance	$	34,603,822

(Adopted by the Whitfield County Board of Education June 5, 2007)

Whitfield Schools
Schedule of School Nutrition Services
Budget 2008

		Budget 2008
Revenues:		
Federal	$	4,124,000
State		343,870
Local		2,095,130
Total Revenues	$	6,563,000
Expenses:		
Salary	$	2,207,104
Benefits		490,190
Operations		3,959,570
Total Expenses	$	6,656,864
Revenues over/(under) Expenses	$	(93,864)
Beginning Fund Balance		928,455
Projected Ending Fund Balance	$	834,591

(Adopted by the Whitfield County Board of Education June 5, 2007)