Whitfield County Schools
FY 2009 Budget Summary - All Funds

	General	Special Revenue	School Nutrition	Capital Projects	Debt Service	Totals
Revenues:						
Local Sources	27,650,000	50,000	1,631,200	13,836,377	-	43,167,577
State Sources	77,990,019	1,367,594	337,475	-	-	79,695,088
Federal Sources	850,000	5,036,243	4,848,822	-	-	10,735,065
Transfers-In	-	515,000	-	-	6,160,651	6,675,651
Total Revenues	106,490,019	6,968,837	6,817,497	13,836,377	6,160,651	140,273,381
Expenditures:						
Direct Instruction	76,490,745	4,453,296	-	-	-	80,944,041
Pupil Support Services	3,754,329	617,886	-	-	-	4,372,215
Improvement of Instruction	1,724,268	695,594	-	-	-	2,419,862
Media Services	2,773,314	3,000	-	-	-	2,776,314
General Administration	432,548	266,286	-	-	-	698,834
School Administration	7,310,881	51,056	-	-	-	7,361,937
Business Support Services	630,666	10,000	-	-	-	640,666
Maintenance & Operations	8,161,637	148,214	-	-	-	8,309,851
Student Transportation	4,803,912	444,998	-	-	-	5,248,910
Central Support Services	2,248,240	218,507	-	-	-	2,466,747
Other Support Services	10,000	-	-	-	-	10,000
School Nutrition Services	-	-	6,788,137	-	-	6,788,137
Capital Outlay	-	-	-	34,400,156	-	34,400,156
Debt Service	-	-	-	-	6,160,651	6,160,651
Transfers-Out	515,000	-	-	6,160,651	-	6,675,651
Total Expenditures	108,855,541	6,908,837	6,788,137	40,560,807	6,160,651	169,273,973
Revenues over Expenditures	(2,365,522)	60,000	29,360	(26,724,430)	-	(29,000,592)
Projected Beginning Fund Balance	$ 8,344,398	$ 1,257,018	$ 1,142,681	$ 36,559,941	$ 4,762,490	$ 52,066,528
Projected Ending Fund Balance	$ 5,978,876	$ 1,317,018	$ 1,172,041	$ 9,835,511	$ 4,762,490	$ 23,065,936

Whitfield County Schools
Schedule of General Fund Activity
Budget 2009

11/10/2008

Revenues:			**Percent of Total**
Federal	$	850,000	0.8%
State		77,990,019	73.2%
Local		27,650,000	26.0%
Transfers and Other Sources		-	
Total Revenues	**$**	**106,490,019**	**100.0%**
Expenditures:			
Direct Instruction -			
Salary	$	55,095,537	
Benefits		18,309,813	
Operations		3,085,395	
Total Direct Instruction	$	76,490,745	70.3%
Pupil Support Services -			
Salary	$	2,387,874	
Benefits		671,864	
Operations		694,592	
Total Pupil Support Services	$	3,754,329	3.4%
Improvement of Instruction -			
Salary	$	1,080,486	
Benefits		316,882	
Operations		326,900	
Total Improvement of Instruction	$	1,724,268	1.6%
Media Services -			
Salary	$	1,838,692	
Benefits		585,060	
Operations		349,562	
Total Media Services	$	2,773,314	2.5%
General Administration -			
Salary	$	245,972	
Benefits		67,076	
Operations		119,500	
Total General Administration	$	432,548	0.4%

11/10/2008

Whitfield County Schools
Schedule of General Fund Activity
Budget 2009

School Administration -			
Salary	$	5,396,292	
Benefits		1,575,441	
Operations		339,148	
Total School Administration	$	7,310,881	6.7%
Business Support Services -			
Salary	$	347,831	
Benefits		66,335	
Operations		216,500	
Total Business Support Services	$	630,666	0.6%
Maintenance & Operations -			
Salary	$	1,445,597	
Benefits		239,559	
Operations		6,476,481	
Total Maintenance & Operations	$	8,161,637	7.5%
Student Transportation -			
Salary	$	2,235,576	
Benefits		480,496	
Operations		2,087,840	
Total Student Transportation	$	4,803,912	4.4%
Central Support Services -			
Salary	$	1,319,403	
Benefits		304,437	
Operations		624,400	
Total Central Support Services	$	2,248,240	2.1%
Other Support Services -			
Operations		10,000	
Total Other Support Services	$	10,000	0.0%
Transfers and Other Uses -			
Operations		515,000	
Total Other Support Services	$	515,000	0.5%
Total Expenditures	**$**	**108,855,541**	**100.0%**
Revenues over Expenditures	**$**	**(2,365,522)**	

Whitfield County Schools
Summary of Special Revenue Funds - State/Other
Budget 2009

	State Vocational Grants	High School Grad Coach	Middle School Grad Coach	Pre-K Lottery	Pre-school Handicapped State Grant	National Teacher Certification	Worker's Comp Fund	Other	Totals
Revenues:									
State	270,367	177,614	210,480	385,971	119,213	203,949	-	-	1,367,594
Local	-	-	-	-	-	-	-	50,000	50,000
Transfers and Other Sources	90,000	25,000	-	-	-	-	400,000	-	515,000
Total Revenues	**360,367**	**202,614**	**210,480**	**385,971**	**119,213**	**203,949**	**400,000**	**50,000**	**1,932,594**
Expenditures:									
Direct Instruction									
Salary	$ 279,719	$ 167,965	$ 163,274	$ 281,402	$ 100,000	$ 174,420	$ -	$ -	$ 1,166,780
Benefits	18,463	34,649	47,206	73,016	19,213	29,529	-	-	222,076
Operations	4,500	-	-	19,000	-	-	150,000	-	173,500
	302,682	202,614	210,480	373,418	119,213	203,949	150,000	-	1,562,356
Pupil Support Services									
Salary	$ -	$ -	$ -	$ 8,178	$ -	$ -	$ -	$ -	$ 8,178
Benefits	-	-	-	2,972	-	-	-	-	2,972
Operations	-	-	-	-	-	-	4,000	-	4,000
	-	-	-	11,150	-	-	4,000	-	15,150
Improvement of Instruction									
Salary	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-	-	-	-
Operations	23,032	-	-	-	-	-	2,000	-	25,032
	23,032	-	-	-	-	-	2,000	-	25,032
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	$ 34,653	$ -	$ -	$ 1,200	$ -	$ -	$ -	$ -	$ 35,853
Benefits	-	-	-	203	-	-	-	-	203
Operations	-	-	-	-	-	-	15,000	-	15,000
	34,653	-	-	1,403	-	-	15,000	-	51,056
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	**$ 360,367**	**$ 202,614**	**$ 210,480**	**$ 385,971**	**$ 119,213**	**$ 203,949**	**$ 340,000**	**$ 50,000**	**$ 1,872,594**
Beginning Fund Balance	-	-	-	-	-	-	600,000	700,000	1,300,000
Ending Fund Balance	-	-	-	-	-	-	660,000	700,000	1,360,000

Whitfield County Schools
Summary of Special Revenue Funds - Federal
Budget 2009

	Homeless Children & Youth	Federal Preschool Regular	Special Ed VI-B Flowthrough	Title I-A School Improvement	Title I-C Migrant Education	Title I-A Improving Academic Ach.	Title II-A Improving Teacher Qual.	Title III-A Limited English	Safe & Drug Free	Voc. 85% Program Improvement	Voc. 85% Professional Development	Totals
Revenues:												
Federal	$ 50,000	$ 69,513	$ 2,175,354	$ 3,700	$ 65,649	$ 1,813,634	$ 414,475	$ 310,567	$ 40,446	$ 83,615	$ 9,290	$ 5,036,243
Total Revenues	**50,000**	**69,513**	**2,175,354**	**3,700**	**65,649**	**1,813,634**	**414,475**	**310,567**	**40,446**	**83,615**	**9,290**	**5,036,243**
Expenditures:												
Direct Instruction -												
Salary	$ -	$ 52,000	$ 930,982	$ -	$ 41,409	$ 596,693	$ 75,235	$ 4,500	$ -	$ -	$ -	$ 1,700,819
Benefits	-	17,513	294,220	-	13,800	204,098	26,398	1,554	-	-	-	557,583
Operations	-	-	126,047	3,700	1,000	365,129	-	124,961	9,095	2,606	-	632,538
Total	-	69,513	1,351,249	3,700	56,209	1,165,920	101,633	131,015	9,095	2,606	-	2,890,940
Pupil Support Services -												
Salary	$ 18,767	$ -	$ 339,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 357,767
Benefits	6,569	-	96,000	-	-	-	-	-	-	-	-	102,569
Operations	19,514	-	87,772	-	6,100	2,000	-	16,000	11,014	-	-	142,400
Total	44,850	-	522,772	-	6,100	2,000	-	16,000	11,014	-	-	602,736
Improvement of Instruction -												
Salary	$ -	$ -	$ 60,000	$ -	$ -	$ 37,820	$ 24,915	$ 9,500	$ -	$ -	$ -	$ 132,235
Benefits	-	-	21,450	-	-	3,904	2,185	1,530	-	-	-	29,069
Operations	2,050	-	16,000	-	1,800	75,480	249,350	65,500	10,123	79,665	9,290	509,258
Total	2,050	-	97,450	-	1,800	117,204	276,450	76,530	10,123	79,665	9,290	670,562
Media												
Salary	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-
General Administration												
Salary	$ -	$ -	$ -	$ -	$ -	$ 123,956	$ 19,954	$ -	$ -	$ 1,143	$ -	$ 145,053
Benefits	-	-	-	-	-	39,920	6,124	-	-	-	-	46,044
Operations	100	-	5,000	-	1,540	46,857	10,314	8,378	2,000	-	-	74,189
Total	100	-	5,000	-	1,540	210,733	36,392	8,378	2,000	1,143	-	265,286
Transportation												
Salary	$ -	$ -	$ 64,425	$ -	$ -	$ -	$ -	$ 150	$ -	$ -	$ -	$ 64,575
Benefits	-	-	16,490	-	-	-	-	-	-	201	-	16,691
Operations	3,000	-	117,968	-	-	182,364	-	400	-	-	-	303,732
Total	3,000	-	198,883	-	-	182,364	-	550	-	201	-	384,998
Maintenance												
Salary	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-	8,214	-	-	8,214
Total	-	-	-	-	-	-	-	-	8,214	-	-	8,214
Other Support												
Salary	$ -	$ -	$ -	$ -	$ -	$ 88,520	$ -	$ 50,749	$ -	$ -	$ -	$ 139,269
Benefits	-	-	-	-	-	24,028	-	12,945	-	-	-	36,973
Operations	-	-	-	-	-	22,865	-	14,400	-	-	-	37,265
Total	-	-	-	-	-	135,413	-	78,094	-	-	-	213,507
TOTAL EXPENDITURES	**$ 50,000**	**$ 69,513**	**$ 2,175,354**	**$ 3,700**	**$ 65,649**	**$ 1,813,634**	**$ 414,475**	**$ 310,567**	**$ 40,446**	**$ 83,615**	**$ 9,290**	**$ 5,036,243**
Beginning Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-

Whitfield County Schools
Schedule of Debt Service
Budget 2009

	Series 2006 Bonds	Series 2007 Bonds	Total
Source of Funds:			
Transfers from Capital Projects Fund	357,751.00	5,802,900.00	6,160,651.00
Total Sources	$ 357,751.00	$ 5,802,900.00	$ 6,160,651.00
Uses of Funds:			
Principal Payments	$ -	$ 5,555,000.00	$ 5,555,000.00
Interest Payments	357,751.00	247,900.00	$ 605,651.00
Total Uses:	$ 357,751.00	$ 5,802,900.00	$ 6,160,651.00

Whitfield County Schools
Analysis of Capital Outlay Fund
Budget 2009

Sources of Funds:		
ELOST Sales Tax Collections	$	13,436,377
Investment Income		400,000
Total Revenues	$	13,836,377
Uses of Funds:		
Scheduled Projects	$	34,400,156
Transfer to Debt Service		6,160,651
Total Expenditure/Transfers	$	40,560,807
Sources Over/(Under) Uses		(26,724,430)
Projected Beginning Fund Balance	$	36,559,941
Projected Ending Fund Balance	$	9,835,511

Whitfield Schools
Schedule of School Nutrition Services
Budget 2009

		Budget 2009	
Revenues:			
Federal	$	4,848,822	71.12%
State		337,475	4.95%
Local		1,631,200	23.93%
Total Revenues	$	6,817,497	
Expenses:			
Salary	$	2,019,460	29.75%
Benefits		463,580	6.83%
Food Purchases		3,575,862	52.68%
Operations		729,235	10.74%
Total Expenses	$	6,788,137	
Revenues over/(under) Expenses	$	29,360	
Beginning Fund Balance		1,142,681	
Projected Ending Fund Balance	$	1,172,041	