Whitfield County Schools

Since 1872

Where Excellence is a Tradition

Preliminary Budget For FY 2012

Whitfield County Schools
Since 1872 Where Excellence is a Tradition

FY 2012 Preliminary Budget Summary - All Funds

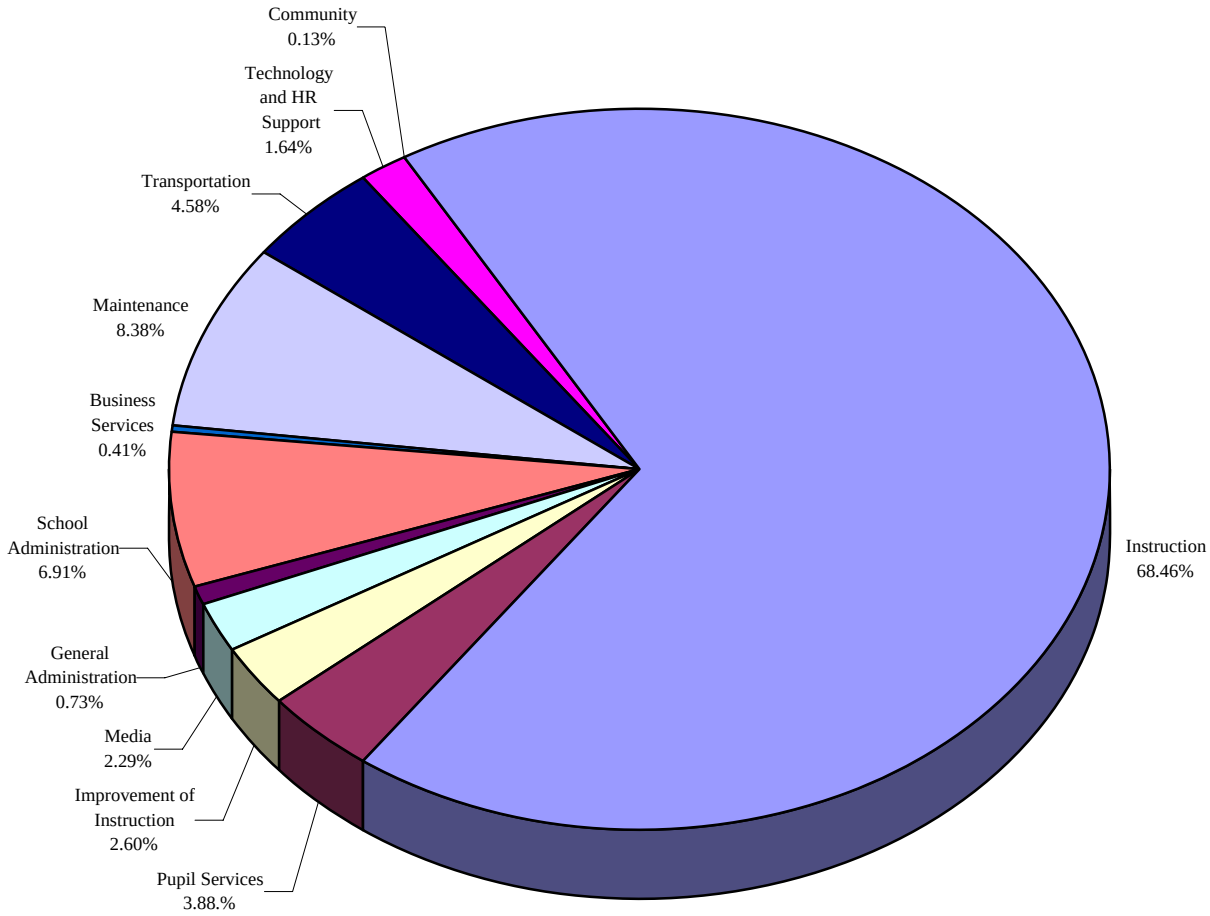
	General	Special Revenue	School Nutrition	Capital Projects	Debt Service	Totals
Revenues:						
Local Sources	24,290,000	-	1,399,348	14,076,898	-	39,766,246
State Sources	64,781,353	431,529	195,100	-	-	65,407,982
Federal	-	6,130,308	5,976,050	-	-	12,106,358
Total Revenues	89,071,353	6,561,837	7,570,498	14,076,898	-	117,280,586
Expenditures:						
Direct Instruction	64,352,213	5,571,257	-	-	-	69,923,470
Pupil Support Services	3,630,253	331,425	-	-	-	3,961,678
Improvement of Instruction	1,402,857	1,254,384	-	-	-	2,657,241
Media Services	2,311,440	31,977	-	-	-	2,343,417
General Administration	353,340	391,163	-	-	-	744,503
School Administration	6,991,826	65,177	-	-	-	7,057,003
Business Support Services	411,428	3,309	-	-	-	414,737
Maintenance & Operations	8,543,036	13,037	-	-	-	8,556,073
Student Transportation	4,415,977	259,385	-	-	-	4,675,362
Central Support Services	1,663,309	12,726	-	-	-	1,676,035
Other Support Services	-	129,463	-	-	-	129,463
School Nutrition Services	-	25,592	7,566,665	-	-	7,592,257
Capital Outlay	-	-	-	37,227,054	-	37,227,054
Debt Service	-	-	-	-	12,486,475	12,486,475
Total Expenditures	94,075,678	8,088,896	7,566,665	37,227,054	12,486,475	159,444,768
Revenues over Expenditures	(5,004,325)	(1,527,059)	3,833	(23,150,156)	(12,486,475)	(42,164,182)
Transfers In/(Out)	(827,059)	827,059	-	(12,486,475)	12,486,475	-
Projected Beginning Fund Balance	$ 9,086,923	$ 1,700,000	$ 3,305,874	$ 56,386,120	$ -	$ 70,478,918
Projected Ending Fund Balance	$ 3,255,540	$ 1,000,000	$ 3,309,707	$ 20,749,489	$ -	$ 28,314,736

The fiscal year 2012 proposed budget will be considered for final adoption by the Whitfield County Board of Education on Wednesday June 22, 2011 at 7:30am. The meeting will be held in the board room of the Central Office at 1306 South Thornton Avenue, Dalton, Georgia. This budget is published according to the requirements of the Georgia Deparment of Education, and the desire of the Whitfield County Board of Education to keep citizens informed about the financial operations of the Whitfield County School System.

WHITFIELD COUNTY BOARD OF EDUCATION

2012 Budget by Function

(includes salaries, benefits and operations)



Whitfield County Schools
Since 1872 *Where Excellence is a Tradition*

Note> excludes capital, debt and food service

GENERAL FUND

The General Fund covers the expense of serving students and staff during the daily operation of the school system. The primary revenue sources are local tax revenues and state education funding. Typical services provided for students and staff include direct instruction, instructional-related support, general administration, maintenance and pupil transportation among other services.

General Fund revenues are budgeted to total $89,071,353, a 6.55% decrease over FY 2011. Budgeted expenditures total $94,075,678, a 2.08% increase over FY 2011. Accounting for $827,059 (as reflected in budget summary) in transfers leaves a budgeted deficit of $5,831,383, which will be balanced using reserve funds.

		Budget (in millions)				
	*Per Pupil State Ranking (out of 180 districts)	FY 2010	FY 2011	FY 2012	Change	% Change
Revenues:						
Local	131st	27.6	25.9	24.3	-1.62	-6.25%
State	89th	69.3	65.5	64.8	-.69	-1.06%
Federal	134th	4.0	3.9	0.0	-3.93	-100.00%
Total	164th	100.9	95.3	89.1	-6.24	-6.55%
Expenditures:						
Instructional	134th	73.6	63.8	64.4	.56	.88%
Pupil Services	111th	3.5	3.3	3.7	.32	9.63%
Staff Services (imp. of inst., media)	127th	4.4	3.7	3.7	.07	1.80%
School Administration	133rd	7.3	6.8	7.0	.18	2.69%
Maintenance and Operations	153rd	8.5	8.0	8.5	.59	7.44%
Transportation	147th	4.4	4.1	4.4	.27	6.55%
General Administrative (gen. adm., bus, sup. svc)	155th	3.1	2.5	2.4	-.07	-2.98%
Sub-Total	151st	104.8	92.2	94.1	1.92	2.08%
Capital Improvements		3.1	0.0	0.0	0.00	0.0%
Total		107.9	92.2	94.1	1.92	2.08%

* source: Georgia Department of Education 2010 School System Financial Report

GENERAL FUND (cont.)

The feedback from community and staff helped set the district's 2012 budget goal to prepare a budget that continues to provide high-quality educational experiences for students with as little impact as possible on employees. The proposed budget does not increase the local property tax rate in regard to education; however, the proposal does account for increases in pay according to the state's salary schedule, increases in the cost to provide benefits, the additions of Coahulla Creek High School, and rising energy costs.

Budget committees suggested managing costs through attrition that preserves the current calendar and employee pay schedules. Committees suggested other methods to further reduce operating costs.

District strategies and legislative changes with the greatest impact on the FY 2012 budgeted revenues are highlighted as follows:

Revenue:	**(in millions)**
Reduction in Property Taxes (projected 5% reduction in digest)	$ -1.210
Reductions from state earnings sheet (total state education formula reduced $10.5 million)	-.695
Reduction in federal stimulus funding	-3.931
Reduction in other local revenue	-.409
Total Change -6.55%	**$ -6.245**

GENERAL FUND (cont.)

District strategies and legislative changes with the greatest impact on the FY 2012 budgeted expenditures are highlighted as follows:

Expenditures:	**(in millions)**
Increase in Salaries/Benefits due to salary schedule step increases	.801
Increase in state health insurance	.100
Support staff for new Coahulla Creek High School (salaries and benefits)	.197
Parent Involvement Coordinators	.143
Salary/Benefit contingency	.674
Increase in energy and utility cost (natural gas, electricity, sewer and fuel)	.677
Increase in preventative maintenance	.198
Operating Contingency	.200
Bus purchase	.080
Coahulla Creek High School – one time start-up funding (books, lab supplies, technology)	.300
Attrition (17 teachers, 1 parapro and 1 administrative)	-1.182
Decrease in district copier lease	-.151
Other operating decreases	-.121
Total Change 2.08%	**$ 1.916**

5/24/2011

Whitfield County Schools
Schedule of General Fund Activity
Preliminary Budget 2012

Revenues:			
Federal	$	-	0.0%
State		64,781,353	72.7%
Local		24,290,000	27.3%
Transfers and Other Sources		-	
Total Revenues	**$**	**89,071,353**	**100.0%**
Expenditures:			
Direct Instruction -			
Salary	$	45,625,924	
Benefits		16,186,488	
Operations		2,539,800	
Total Direct Instruction	$	64,352,213	68.4%
Pupil Support Services -			
Salary	$	2,528,254	
Benefits		762,375	
Operations		339,624	
Total Pupil Support Services	$	3,630,253	3.9%
Improvement of Instruction -			
Salary	$	870,307	
Benefits		271,100	
Operations		261,450	
Total Improvement of Instruction	$	1,402,857	1.5%
Media Services -			
Salary	$	1,540,227	
Benefits		541,213	
Operations		230,000	
Total Media Services	$	2,311,440	2.5%
General Administration -			
Salary	$	183,998	
Benefits		47,042	
Operations		122,300	
Total General Administration	$	353,340	0.4%

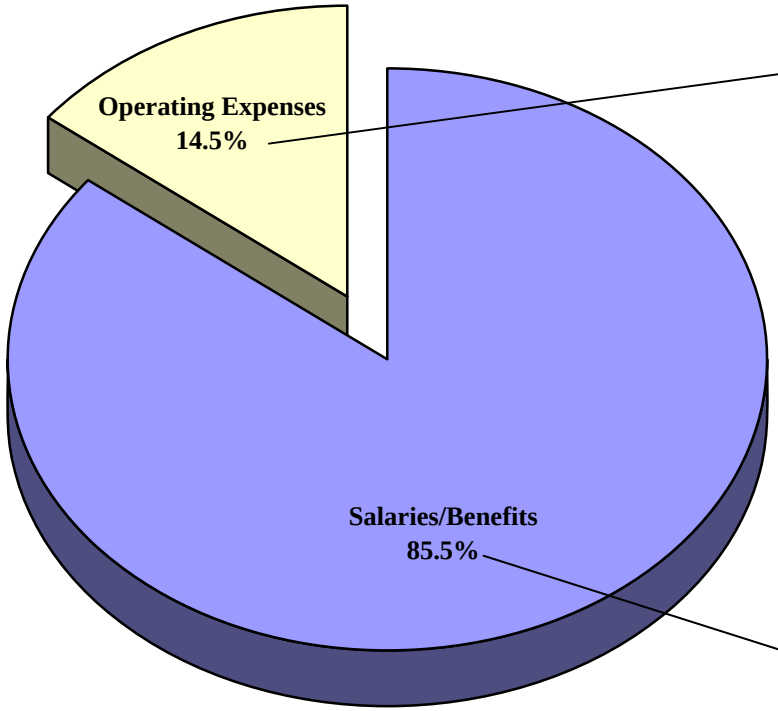
5/24/2011

Whitfield County Schools
Schedule of General Fund Activity
Preliminary Budget 2012

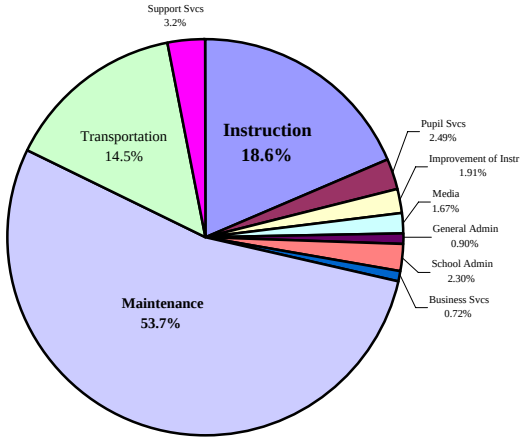
School Administration -			
Salary	$	5,081,378	
Benefits		1,596,828	
Operations		313,620	
Total School Administration	$	6,991,826	7.4%
Business Support Services -			
Salary	$	257,962	
Benefits		54,465	
Operations		99,000	
Total Business Support Services	$	411,428	0.4%
Maintenance & Operations -			
Salary	$	1,016,394	
Benefits		194,406	
Operations		7,332,236	
Total Maintenance & Operations	$	8,543,036	9.1%
Student Transportation -			
Salary	$	1,952,225	
Benefits		480,342	
Operations		1,983,410	
Total Student Transportation	$	4,415,977	4.7%
Central Support Services -			
Salary	$	992,168	
Benefits		236,241	
Operations		434,900	
Total Central Support Services	$	1,663,309	1.8%
Other Support Services -			
Operations		-	
Total Other Support Services	$	-	0.0%
Total Expenditures	**$**	**94,075,678**	**100.0%**
Revenues Over/(Under) Expenditures	**$**	**(5,004,325)**	

WHITFIELD COUNTY BOARD OF EDUCATION
2012 Preliminary Budget by Expenditure Type
(General Fund)

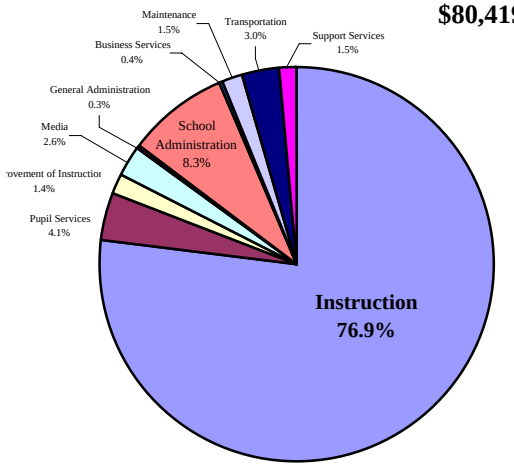
Total Budget
$94,075,678



Operating Expenses
$13,656,340



Salaries/Benefits
$80,419,338



Whitfield County Schools
Since 1872 *Where Excellence is a Tradition*

Note> excludes capital, debt, special revenue and food service funds

GENERAL FUND 5 YEAR PLAN

The district's five-year plan assumes a slow recovery relative to local and state revenues. A two-part plan to use reserve funds and increasing efficiency of operations will continue to deliver a balance budget through 2013. Cuts of $2.5 million are proposed to take place during the next two years ($1.5 million in fiscal 2013 and $1 million in fiscal 2014).

The five-year plan includes slight increases in local and state revenues and predicts state funding will rise from its current funding level of 84.2 percent to 100 percent. This plan will allow the district to consider restoring smaller class sizes, salaries, and work schedules cut during the recession. Normal step increases in salaries and benefits required by the state are included in the plan.

Whitfield County Board of Education
General Fund Budget Summary
5 Year Projection

	FY 2011 AMENDED BUDGET	FY 2012 INITIAL BUDGET	Increase/ (Decrease)	FY 2013 PROJECTED BUDGET	Increase/ (Decrease)	FY 2014 PROJECTED BUDGET	Increase/ (Decrease)	FY 2015 PROJECTED BUDGET	Increase/ (Decrease)	FY 2016 PROJECTED BUDGET	Increase/ (Decrease)
REVENUES											
Local:											
Property Taxes	24,200,000	22,990,000	-5.00%	23,104,950	0.50%	23,278,237	0.75%	23,452,824	0.75%	23,628,720	0.75%
Other Taxes	909,610	800,000	-12.05%	800,000	0.00%	800,000	0.00%	800,000	0.00%	800,000	0.00%
Other Local Sources	800,000	500,000	-37.50%	500,000	0.00%	500,000	0.00%	500,000	0.00%	500,000	0.00%
Total Local Revenue	25,909,610	24,290,000		24,404,950		24,578,237		24,752,824		24,928,720	
State	65,475,929	64,781,353	-1.06%	67,372,607	4.00%	70,741,237	5.00%	74,278,299	5.00%	77,992,214	5.00%
Federal	3,930,566	-		-	0.00%	-	0.00%	-	0.00%	-	0.00%
Total Revenue	**95,316,105**	**89,071,353**	**-6.55%**	**91,777,557**	**3.04%**	**95,319,475**	**3.86%**	**99,031,123**	**3.89%**	**102,920,934**	**3.93%**
EXPENDITURES											
Instructional	63,792,001	64,352,213	0.88%	64,564,630	0.80%	65,081,147	0.80%	65,601,796	0.80%	66,126,611	0.80%
Pupil Services	3,311,487	3,630,253	9.63%	3,655,665	0.70%	3,681,255	0.70%	3,707,023	0.70%	3,732,973	0.70%
Improvement of Instruction	1,394,067	1,402,857	0.63%	1,408,469	0.40%	1,414,102	0.40%	1,419,759	0.40%	1,425,438	0.40%
Media	2,254,596	2,311,440	2.52%	2,334,554	1.00%	2,357,900	1.00%	2,381,479	1.00%	2,405,293	1.00%
General Administration	347,097	353,340	1.80%	354,223	0.25%	355,109	0.25%	355,996	0.25%	356,886	0.25%
School Administration	6,808,858	6,991,826	2.69%	7,033,777	0.60%	7,075,979	0.60%	7,118,435	0.60%	7,161,146	0.60%
Business Services	409,589	411,428	0.45%	411,839	0.10%	412,251	0.10%	412,663	0.10%	413,076	0.10%
Maintenance	7,951,126	8,543,036	7.44%	8,551,579	0.10%	8,560,131	0.10%	8,568,691	0.10%	8,577,259	0.10%
Transportation	4,144,612	4,415,977	6.55%	4,420,393	0.10%	4,424,813	0.10%	4,429,238	0.10%	4,433,667	0.10%
Support Services	1,745,975	1,663,309	-4.73%	1,666,636	0.20%	1,669,969	0.20%	1,673,309	0.20%	1,676,656	0.20%
Proposed Budget Reductions				(1,500,000)		(2,500,000)		(2,500,000)		(2,500,000)	
Total Expenditures	**92,159,408**	**94,075,678**	**2.08%**	**92,901,765**	**-1.25%**	**92,532,656**	**-0.40%**	**93,168,390**	**0.69%**	**93,809,005**	**0.69%**
Revenues Over (Under) Expenditures	**3,156,697**	**(5,004,325)**		**(1,124,207)**		**2,786,819**		**5,862,733**		**9,111,929**	
Transfer In/Out	**(1,100,000)**	**(827,059)**		**(900,000)**		**(900,000)**		**(900,000)**		**(900,000)**	
Beginning Balance	**7,030,226**	**9,086,923**		**3,255,540**		**1,231,333**		**3,118,151**		**8,080,884**	
Ending Balance	**9,086,923**	**3,255,540**		**1,231,333**		**3,118,151**		**8,080,884**		**16,292,813**	

SPECIAL REVENUE FUNDS

Special Revenue Funds are funds legally restricted for specific purposes by the Federal and/or State Funding source. The amounts in this budget are based on estimates of the expected funding for FY 2012 based on information available to us at this time. Due to the Federal fiscal year ending on September 30th of each year, actual amounts will not be available until fall 2011 and adjustments may be required at that time.

Whitfield County Schools
Special Revenue Funds
Federal Grant Awards
Preliminary Budget 2012

		Title IA	Title IA	Title IC	IDEA	IDEA	CTAE	CTAE	Title IIA	Title IIA		Title IIIA
	Total Federal Programs	Improving Academic Achiev of the Disadvantaged	Distinguished Award	Migrant Education	Special Education Preschool	Special Education Flowthrough	Perkins Program Improvement	Perkins Plus	Improving Teacher Quality	Advance Placement Grant	Education for the Homeless	Limited English Proficiency
Revenues:												
Federal Grant Awards	**6,130,308**	**2,605,693**	**39,553**	**58,375**	**67,955**	**2,320,064**	**101,138**	**27,250**	**517,535**	**5,600**	**32,062**	**355,083**
Expenditures:												
Direct Instruction	3,990,565	2,107,424	31,748	53,787	67,955	1,590,496	4,000	-	27,000	-	-	108,155
Pupil Support Services	298,996	-	-	2,700	-	271,350	-	-	-	-	24,946	-
Improvement of Instruction	1,155,915	191,292	7,681	1,108	-	226,620	92,720	27,250	441,296	5,600	2,116	160,232
Media Services	12,221	-	-	-	-	-	-	-	-	-	-	12,221
General Administration	388,803	252,164	124	40	-	82,818	4,418	-	49,239	-	-	-
Maintenance & Operations	-	-	-	-	-	-	-	-	-	-	-	-
Student Transportation	154,345	-	-	-	-	148,780	-	-	-	-	5,000	565
Other Support Services	129,463	54,813	-	740	-	-	-	-	-	-	-	73,910
	6,130,308	**2,605,693**	**39,553**	**58,375**	**67,955**	**2,320,064**	**101,138**	**27,250**	**517,535**	**5,600**	**32,062**	**355,083**

Budget based on FY2011 approved consolidated application.

Whitfield County Schools
Special Revenue Funds
State Grants and Local Programs
Preliminary Budget 2012

		CTAE	CTAE	CTAE	CTAE	CTAE	CTAE	CTAE	Special Education	State Grant	Local	Local	Local
	Total Programs	Agriculture Extended Day	Agriculture Extended Year	Agriculture Young Farmer	CTAE Extended Day	CTAE Industry Certification	Supervision	Apprenticeship	Preschool Handicapped	Bus Replacement	Rollover	Worker's Compensation 1.15%	Unemployment .30%
Revenues:													
State Grant Awards	431,529	14,277	9,840	43,758	84,868	7,970	29,270	39,064	122,482	80,000	-	-	
Other Local	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer	827,059	-	-	31,242	-	-	-	-	-	-	-	696,339	99,477
	1,258,588	**14,277**	**9,840**	**75,000**	**84,868**	**7,970**	**29,270**	**39,064**	**122,482**	**80,000**	**-**	**696,339**	**99,477**
Expenditures:													
Direct Instruction	1,580,692	14,277	9,840	75,000	84,868	-	-	-	111,480	-	700,000	512,074	73,153
Pupil Support Services	32,429	-	-	-	-	-	-	-	-	-	-	28,375	4,054
Improvement of Instruction	98,469	-	-	-	-	7,970	29,270	39,064	11,002	-	-	9,768	1,395
Media Services	19,756	-	-	-	-	-	-	-	-	-	-	17,286	2,469
General Administration	2,360	-	-	-	-	-	-	-	-	-	-	2,065	295
School Administration	65,177	-	-	-	-	-	-	-	-	-	-	57,030	8,147
Business Support Services	3,309	-	-	-	-	-	-	-	-	-	-	2,895	414
Maintenance & Operations	13,037	-	-	-	-	-	-	-	-	-	-	11,407	1,630
Student Transportation	105,040	-	-	-	-	-	-	-	-	80,000	-	21,910	3,130
Central Support Services	12,726	-	-	-	-	-	-	-	-	-	-	11,135	1,591
Food Services	25,592	-	-	-	-	-	-	-	-	-	-	22,393	3,199
	1,958,588	**14,277**	**9,840**	**75,000**	**84,868**	**7,970**	**29,270**	**39,064**	**122,482**	**80,000**	**700,000**	**696,339**	**99,477**
Beginning Fund Balance	1,700,000	-	-	-	-	-	-	-	-	-	700,000	900,000	100,000
Ending Fund Balance	1,000,000	-	-	-	-	-	-	-	-	-	-	900,000	100,000

SCHOOL NUTRITION FUND

The School Nutrition Fund reports the activities of our school nutrition and food service programs. It is primarily funded by Federal reimbursements and guests paying for meals in school cafeterias.

Whitfield Schools
Schedule of School Nutrition Services
Preliminary Budget 2012

Revenues:			
Federal	$	5,976,050	78.94%
State		195,100	2.58%
Local		1,399,348	18.48%
Total Revenues	$	7,570,498	
Expenses:			
Salary	$	1,995,200	26.37%
Benefits		573,245	7.58%
Food Purchases		3,510,472	46.39%
Operations		1,487,748	19.66%
Total Expenses	$	7,566,665	
Revenues over/(under) Expenses	$	3,833	
Beginning Fund Balance		3,305,874	
Projected Ending Fund Balance	$	3,309,707	

CAPITAL PROJECTS

The Capital Projects Fund accounts for resources used to acquire or build facilities, to improve existing facilities, and to purchase other property and heavy equipment. Current funding for these projects comes from Bond proceeds, ESPLOST receipts, State Capital Outlay Grants, and the return on investment from those receipts.

Project budgets for FY2012 were part of the long-range planning for the ESPLOST referendum supported by 74% of voters in September 2006. Capital investments for the fiscal 2012 are derived from cash flow projections and timelines provided by the construction manager.

Whitfield County Schools
Capital Projects Fund
Preliminary Budget 2012

Sources of Funds:		
ESPLOST Sales Tax Collections	$	7,000,000
Investment Income		70,000
State Capital Outlay		7,006,898
Total Revenues	$	14,076,898
Uses of Funds:		
Coahulla Creek High School		9,105,735
Eastbrook Middle School		21,241,319
Career Academy		4,480,000
Technology	$	2,400,000
Total Expenditures	$	37,227,054
Total Revenues Over/(Under) Expenditures		(23,150,156)
Transfer to Debt Service		(12,486,475)
Projected Beginning Fund Balance	$	56,386,120
Projected Ending Fund Balance	$	20,749,489

DEBT SERVICE FUNDS

Debt Service Funds are used to pay the principal, interest, and other fees associated with long-term debt. This fund covers the debt service to general obligation bonds issued to invest in ESPLOST projects.

Whitfield County Schools
Schedule of Debt Service
Preliminary Budget 2012

	Series 2006 Bonds	Series 2009 Bonds	Total
Source of Funds:			
Transfers from ESPLOST 3	357,751.00	12,486,475.00	12,844,226.00
Total Sources	$ 357,751.00	$ 12,486,475.00	$ 12,844,226.00
Uses of Funds:			
Principal Payments	$ -	$ 10,540,000.00	$ 10,540,000.00
Interest Payments	357,751.00	1,946,475.00	$ 2,304,226.00
Total Uses:	$ 357,751.00	$ 12,486,475.00	$ 12,844,226.00