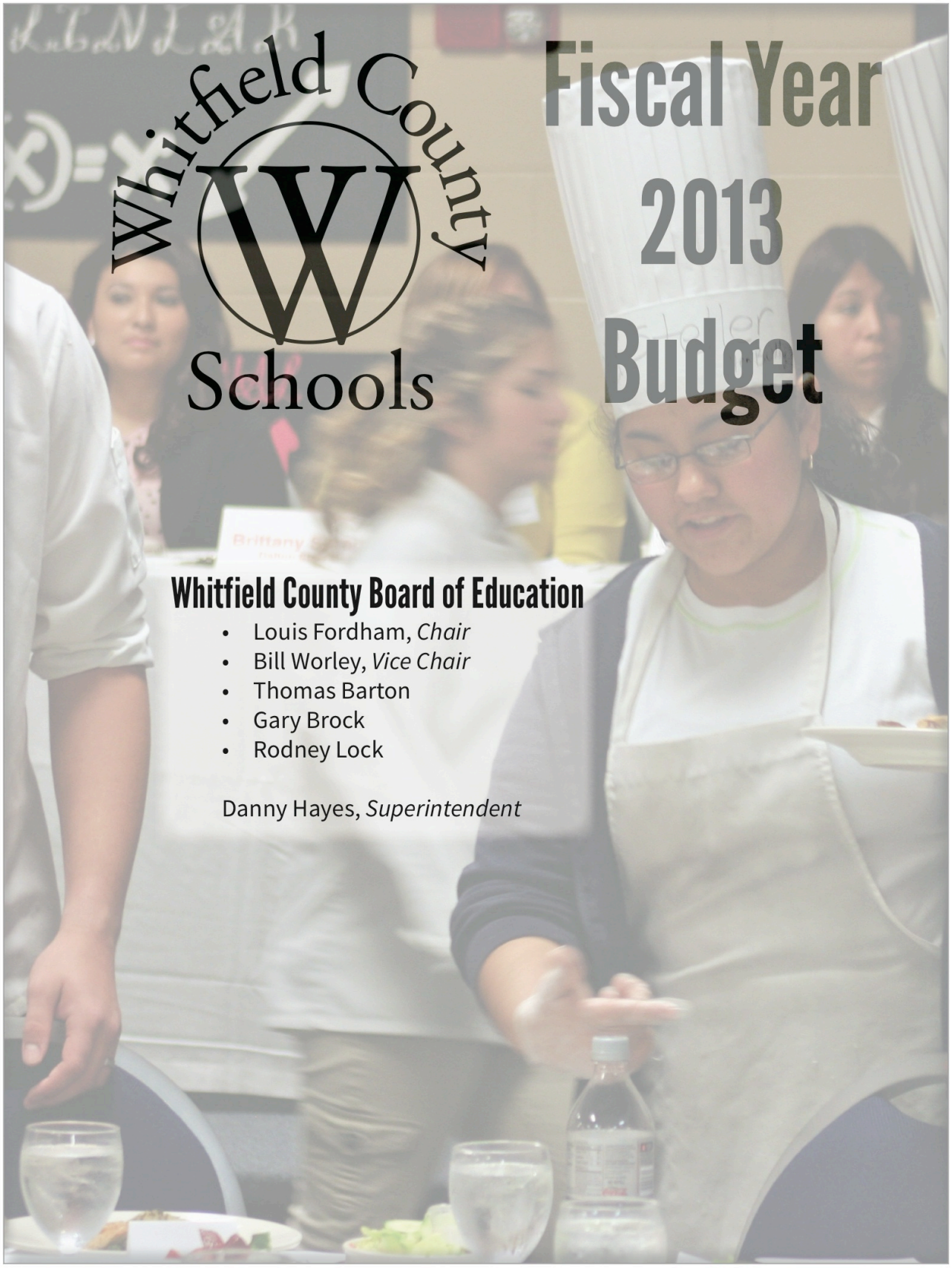


Whitfield County Schools

Fiscal Year 2013 Budget

Whitfield County Board of Education

- Louis Fordham, *Chair*
- Bill Worley, *Vice Chair*
- Thomas Barton
- Gary Brock
- Rodney Lock

Danny Hayes, *Superintendent*

About the Cover

The cover shows students serving food they prepared for the Archway-sponsored education luncheon for the Georgia's First Lady Sandra Deal and State School Superintendant Dr. John Barge at the Whitfield County Career Academy on February 29, 2012.

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Whitfield County
Board of Education

Fiscal year 2012 - 2013
Annual Operating
Budget

Vision

"We envision a responsive school district that is focused on students and that is valued and respected by the community."
Danny Hayes, Superintendent

Chapter One
Transmittal Letter

The Honorable Louis Fordham, Chairman, Honorable Board Members Thomas Baron, Gary Brock, Rodney Lock, and Bill Worley, and Citizens of Whitfield County, Georgia;

In accordance with state and local ordinances, we are pleased to present the FY 2013 Approved Annual Budget. The FY 2013 Budget addresses as many of the long-term goals of the District as possible while recognizing the needs our students place on the school system and the continuing economic downturn has had on the Districts revenue projections. It also addresses the directions and obligations placed on the District by the State Board of Education.

In FY 2011, the District had the following key accomplishments:

- Opened Coahulla Creek High School in fall 2011.
- Completed construction of Eastbrook Middle School in summer 2012.
- Career Academy recognized by the Association for Supervision and Curriculum Development (ASCD) and included in its Whole Child Initiative.
- Career Academy pre-kindergarten industry certified and certified by National Association for the Education of Young Children.
- Colter Creswell (c/o 2012) and Erica Manis (c/o 2014) served on Georgia School Superintendent Dr. John Barge's Student Advisory Council.
- Dug Gap Elementary, New Hope Elementary, and Pleasant Grove Elementary were the top three recyclers according to the Dalton-Whitfield Solid Waste Authority, together recycling nearly 81 *tons* of waste!
- Staff member Tammy Freeman honored for completing 2-year Assessing the Needs of Children with Autism (ANCA) program.

Budget Summary

As mandated by State Law, the FY 2013 Approved Annual Budget represents a balanced budget for the general fund, special revenue funds, and the debt service fund. Total appropriations from each fund do not exceed estimated fund balances, reserves, and revenues for each of the District's respective funds.

2013 Budget Summary

Revenues		$94,047,447
Expenditures	*$97,694,646*	
Transfers	*$31,099*	
		$97,725,745
Use of Fund Balance		$ 3,678,298

Revenue Highlights

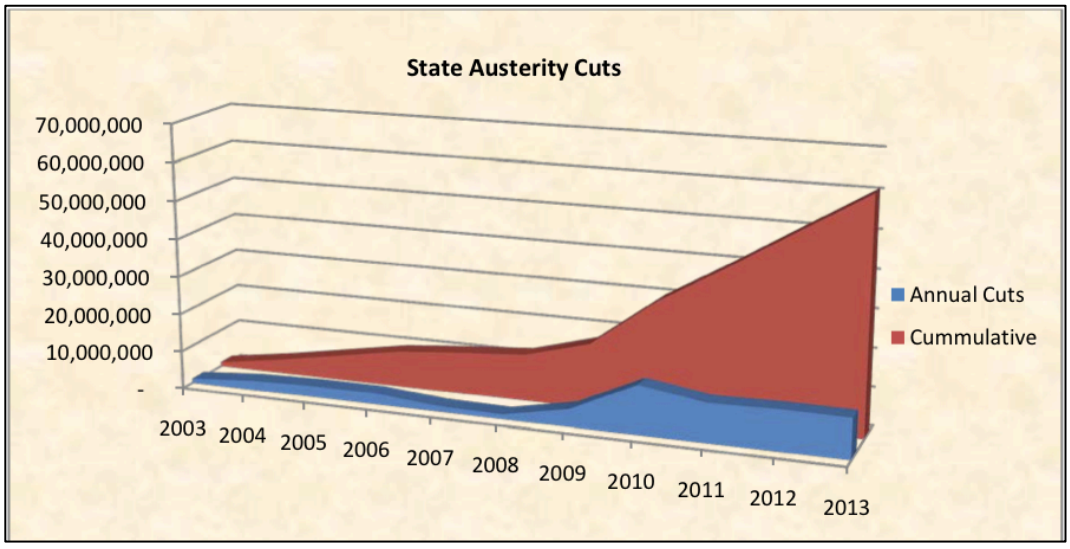
Austerity Cuts

recently renamed to Amended Formula Adjustment

State funding is calculated using the Quality Basic Education (QBE) funding formula put in place in the 1980's. The QBE system is based on Full Time Equivalent (FTE) enrollment to provide level funding across all school systems, with the equalization formula modification, to provide "Quality Basic" education. It calculates the number of teachers and other staff; operating costs and supplies; transportation costs, and some other programs such as nursing.

In 2003, to respond to decreased State revenues, the state implemented the Austerity Cuts which are simply removed from the QBE funding calculation. As shown in the following chart, the cuts started at about $1.2 Million for our District. By 2006, this had more than doubled but never exceeded $3 Million. In 2007 & 2008, even though the economy had rebounded and State revenues had been restored, the Austerity Cuts never went away.

After the severe 2008 recession, the Austerity Cuts were drastically increased peaking in 2010 when the District's funding was reduced by almost $13 Million. It has since leveled out at about $10.5 Million - which is still 8 times higher than when the Austerity Cuts were implemented by the State. From the start in 2003 through the FY 2013 budget year, the District has lost over $60 Million in the State's own calculations of the funding needed to provide "Quality" education. In this same period of time, the District's enrollment has grown by over 1,300 students or an 11% increase of services.



Millage Rate

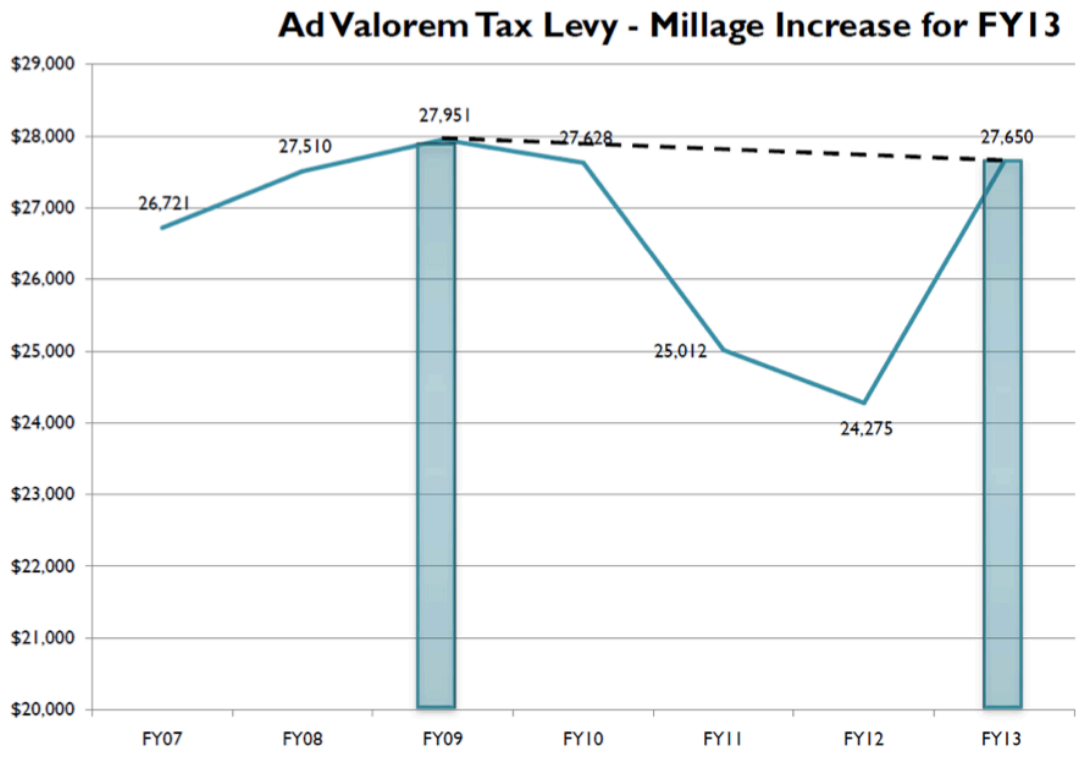
The FY 2013 Millage rate will be set in September of this year. However, with the increased Freeport exemption & digest losses over the last 4 years, the FY 2013 budget was built with a planned 5 mill increase or 19.756 mills.

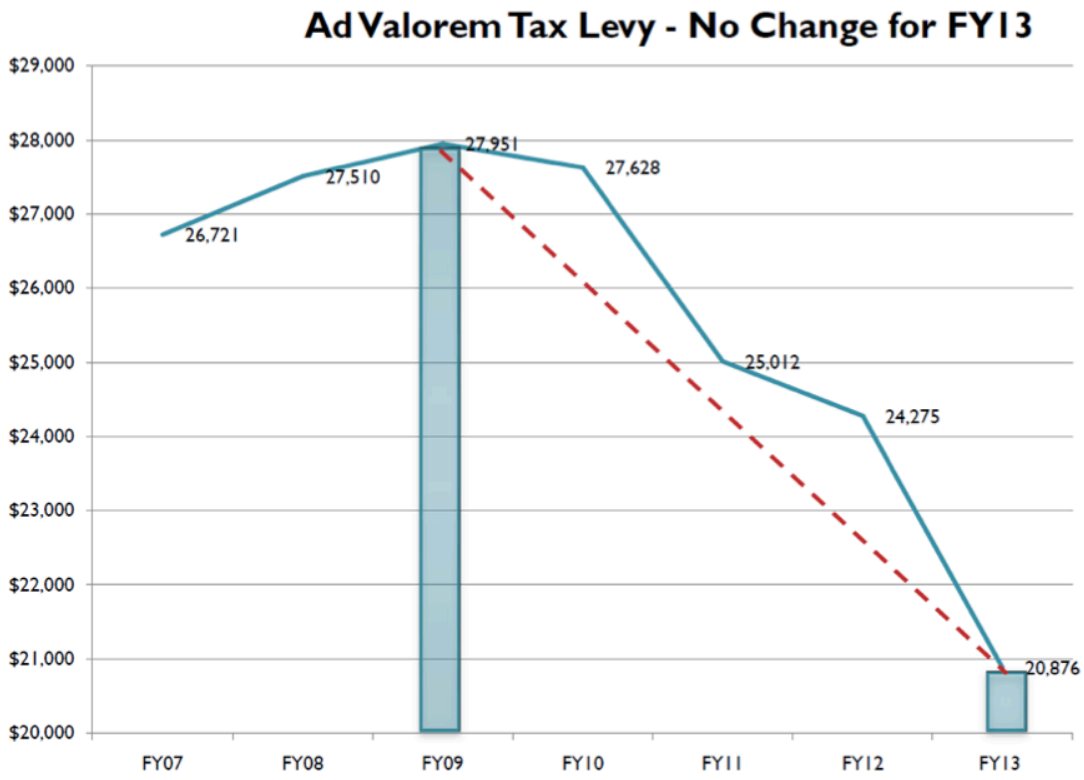
- The millage rate has been unchanged since the last rollback in 2009 to 14.756 (see Ad Valorem Tax Levy charts below). The digest valuations of have dropped each of the last 3 years and we are estimating another 5% drop for FY 2013.

- In the fall of 2011, the Whitfield County Board of Commissioners increased the Freeport exemption rate from 20% to 100% effective in 2012. This will cause of loss of about $2.2 Million to the District. This, when combined with the digest drop, will total over a 25% (or $7 Million) loss of Ad Valorem revenue for the District since 2008.
- The District's per pupil collection rate has been and will remain one of the lowest in the State (See Millage Rate Comparisons below)

Even with the planned millage rate increase, the FY 2013 property tax revenue will still be less than that of 2008.

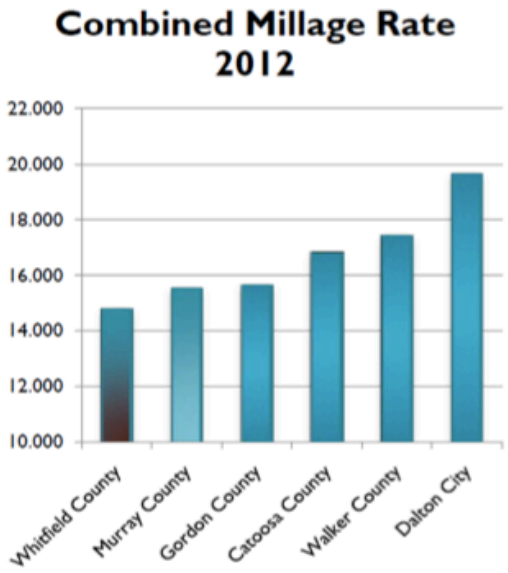
Ad Valorem Graphs

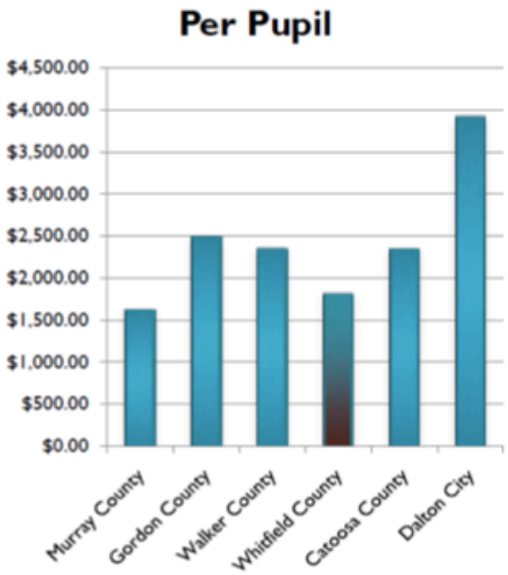




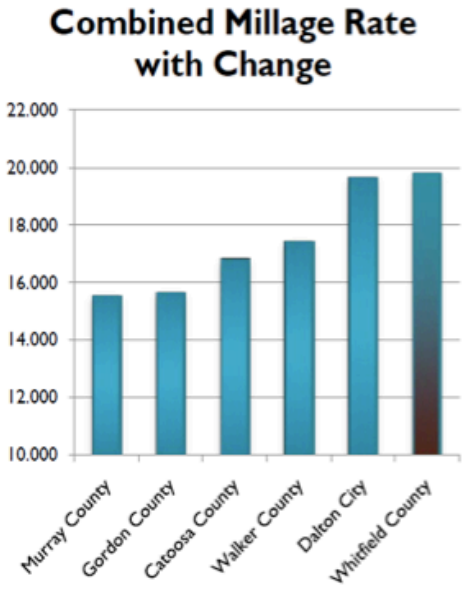
Millage Rate Comparison

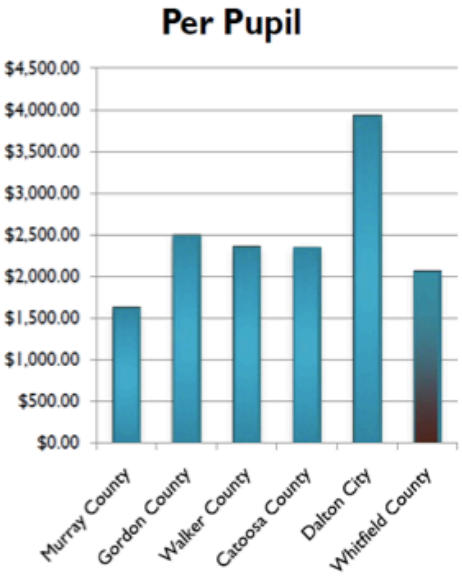
FY12 Millage Rate Comparison





FY13 Proposed Millage Rate Comparison





Expenditure Highlights

Debt Service

As part of the ESPLOST III program, the District issued 3 bond series:

- Series 2006 - $9.91 Million, an interest only bond with the entire principal due in 2017. Semi-annual interest payments are $179k.
- Series 2007 - $14.9 Million. This bond has been repaid.
- Series 2009 - $68.3 Million. Annual debt service for FY13 $10.3 Million.

Total FY 2013 Debt Service is $10.7 Million. This will be paid with ESPLOST revenue approved by public referendum on July 31, 2012.

Capital Projects

The ESPLOST referendum shows the major facility & technology needs over the next 5 years. The State is expected to match about $4.25 Million in facility repairs as well. The FY 2013 budget is for a half year's receipts of the new ESPLOST revenues; expenditures for facility & technology; the State matching funds for facilities; and transfers out of the fund to make the debt service payments.

State-Mandated Increases

The District's employee salaries and benefits are largely controlled by State mandates. In addition to the Austerity Cuts, the State has also sharply increased many of these costs:

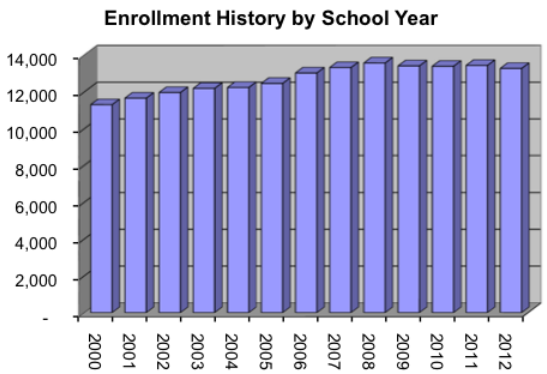
- **Salaries** - The District pays a local supplement but the core of the salaries paid to our staff are controlled by State salary schedules. As our teachers obtain higher educational certificates and as their experience increases, we have to increase their salaries to comply with these schedules' step increases. The FY 2013 step increase will cost the District about $1 Million.
- **Teacher Retirement System (TRS)** - The State controls the TRS system and sets the contribution rates. For FY 2013, both the employee and District contribution rates are increasing. The District's increase will cost about $1 Million for FY 2013.
- **Health Insurance** - All District employees covered by TRS are required to use the State's health insurance. District employees are divided into two categories: (1) Certified Employees - have teaching certificates, and (2) Classified Employees - all other employees and support staff. The State health insurance rates are different for each class but both went up in FY 2013.
    1. *Certified Employees* - Up to this year, the State charged districts a percentage of **all** certified employee's salaries even if they did not elect to have health insurance. For FY13, the State changed this to a per person/per month charge for only covered employees which they said would be revenue neutral. However, when we applied the new rates to our District, the cost went up by $1.7 Million.
    2. *Classified Employees* - The State announced this year that all covered classified employees would have an $1,800 per year increase **for each of the next 3 years.** Each year will cost the District about $900,000.

The combined State mandated increases will cost the District $3.5 Million to the General Fund and $4.6 Million in total to all funds.

Other Key Budget Notes

Enrollment

After years of steady 1.5% to 2% growth, the District's enrollment has leveled out in 2008 and then started a very gradual drop (most likely a reaction to the local economic factors). The FY 2013 budget is based on continued flat enrollment.



Community Literacy Initiative

On June 21, 2012, the Dalton and Whitfield County government and education leaders announced a community literacy initiative. The effort is to help all area students to read proficiently by third grade and pledged the resources and support to work towards that goal. The District's FY 2013 budget includes about $800,000 to start the program in six Whitfield County elementary schools for 6 literacy teachers, a literacy program director, and the reading supplies to startup the program at the six schools.

School Changes

The District has added no additional schools for FY 2013 but have several key changes.

- The biggest change is that Eastbrook Middle School will open up the FY13 year in their new school building.
- Crossroads Academy has moved from the Fort Hill location into the old Phoenix High School building after a major renovation.

Conclusion

The District has absorbed all the State & local cuts caused by the continuing economic times. In the last few years, we have cut 150 positions, instituted salary reductions for the remaining staff of 10–12 days, and continue to cut operational costs wherever possible. The District is still teaching just about the same number of students that we had before the start of the downturn. With the proposed millage rate increase, the District is only restoring most of the digest devaluation and Freeport loss since 2008. This "increase" is critical in allowing the District to keep the teaching staff and class size at the same levels as in FY 2012.

However, even in these difficult times, the Whitfield County School System has joined with the City of Dalton, the Dalton School System, and the Whitfield County Board of Commissioners in the Community Literacy Initiative program to move the community forward rather than to make further cuts at the expense of the community's future.

Respectfully Submitted,

Danny Hayes
Superintendant

Ron Hale
CFO


Whitfield County
W
Schools

Chapter Two
County in Brief

Vision, Mission, and Beliefs

Vision

We envision a responsive school district that is focused on students and that is valued and respected by the community.

Mission

Our mission is to increase student learning by providing students and staff with meaningful, challenging, and engaging educational experiences in a safe and supportive environment.

Beliefs

1. We believe in our school district having an innovative unified focus resulting in it being responsive to the needs of students, parents, and the community at large.

2. We believe that our core business is providing students with engaging, challenging, and meaningful work.

3. We believe that the role of teacher is leader and designer of engaging, challenging and meaningful learning experiences for students.

4. We believe that all of our personnel, parents, and other community members are vital to the education of our students whose attention and commitment must be earned.

5. We believe that all of our students, personnel, and parents deserve a safe, inviting, non threatening learning environment where they are treated with dignity and respect.

Whitfield County Board of Education



- Louis Fordham, Chairman - District 1 (Seated bottom right)
- Gary Brock - District 2 (Standing top left)
- Rodney Lock - District 3 (Standing middle)
- Thomas Barton - District 4 (Seated bottom left)
- Bill Worley - At Large (Standing top right)

System Goals

Throughout the school district there is a clear focus on students and on the quality of the work provided to students work that students find interesting, challenging, and satisfying and that results in students learning what is expected by schools, parents, and the community.

One method we use to measure the progress we make toward the five goals described below is by encouraging students, parents, and staff to participate in the Victoria Bernhardt survey given each spring. Guests may also visit the WCS Dashboard by clicking the "Measuring Excellence" logo" anywhere they see it.

Developing a Focus on Students

Throughout the school district there is a clear focus on students and on the quality of the work provided to students work that students find interesting, challenging, and satisfying and that results in students learning what is expected by schools, parents, and the community.

Patterns of Engagement

Nearly all classes are highly engaged, and when they are not, teachers make every possible effort to redesign the pattern of activity in the classroom so that more students are engaged.

Indicators of Measurement:

1. Most classrooms can accurately be characterized as highly engaged classrooms.
2. Teachers intentionally plan the work they provide to students in ways that reflect attention to building in those qualities that show the most promise of increasing engagement.
3. When the pattern of student engagement differs from that which teachers want or expect, teachers analyze the work provided to discover what might account for the difficulty and take corrective action.
4. Teachers commonly work together to analyze the characteristics of the work they are providing students and provide each other assistance and advice regarding ways of making the work more engaging to students.

Student Achievement

Parents, teachers, the principal, and the board of education, as well as others who have a stake in the performance of the schools, are satisfied with the level and type of learning that are occurring.

Indicators of Measurement:

1. There are solid data upon which to base judgments regarding student achievement.
2. Central office personnel, parents, teachers, community leaders, and state officials are confident that they have an accurate picture of the level of student achievement.
3. In general, parents are satisfied that their children are progressing the way they believe the children should progress and are learning what they need to learn.
4. Those who receive students from this school (middle schools in the case of elementary schools, high schools in the case of middle schools, institutions of higher education and employers in the case of high schools) are satisfied that students from the school are learning what they need to learn to succeed in the receiving environment.
5. Students who have attended the school and have moved to other schools or places of work believe that they learned what they needed to learn while in attendance here and have an overall favorable judgment of the quality of their experience in the school.

Content and Substance

Teachers and administrators have a clear, consistent, and shared understanding of what students are expected to know and to be able to do at various grade levels. This understanding is consistent with such official statements of expectations as state standards and standards established by local boards. Teachers and administrators also have a reasonable assessment of student interest in the topics suggested by these expectations and standards.

Indicators of Measurement:

1. Most teachers can articulate what students under teachers' tutelage are expected to know and to be able to do.
2. Teachers are in agreement regarding what students are to be expected to know and be able to do.
3. The views teachers have about what students are able to learn are generally the same as the views of the principal.
4. The ideas, propositions, and facts that are presented or made available reflect the best understandings of experts in the field of concern and are consistent with the views and lines of argument presented by scholars in the relevant disciplines.
5. Teachers have conducted a careful review of standardized tests (local and state sponsored) to determine the content students are expected to master.
6. Teachers are generally satisfied that those things that are being tested are things that should be taught to students even if there were no testing program.
7. Teachers provide students with a wide range of activities that call on them to work with content and processes that have been identified as worth knowing and mastering.

Safe Environment

Students and parents feel that the school as well as each classroom is a physically and psychologically safe place: success is expected and failure is understood as a necessary part of learning, there is mutual respect between and among faculty and students, and the fear of harm or harassment from fellow students and demeaning comments from teachers is negligible.

Indicators of Measurement:

1. As measured by such things as the number of discipline referrals, acts of violence, and threatening behavior, this school and each classroom in it are objectively safe environments.
2. Students and teachers feel that they are safe.
3. The faculty and the administration in this school treat each other with respect and deference. For example, conversations and discussions in the teachers' lounge and in faculty meetings are friendly and civil; they seldom reflect hostility, snide remarks, or general lack of courteous behavior.
4. Faculty members treat students with respect.
5. Students are respectful of each other, faculty members, and other adults in the school.
6. When students interact, for example, in peer evaluations, the interactions are respectful, friendly, and supportive.
7. When students fail to meet standards but are making sincere efforts, the teacher and the students accept the failure as a normal part of the learning process.
8. It is expected that nearly all students will meet standards at some point, and when they fail to do so, teachers or other adults work directly with the students to diagnose the cause of the failure and correct the situation.
9. Students are provided feedback on their performance on a regular basis, not just at the time that grades are given or distributed.
10. Students have access to the resources needed (people, time, and technologies in particular) to provide optimum opportunities for success.

11. When a student, after numerous tries, fails to meet standards, faculty members work together to find new approaches to the task.

Staff Engagement

Teachers, administrators, and support staff employed by the school district are satisfied with their work and they understand how their roles contribute to the district's direction.

Indicators of Measurement:

1. There are solid data upon which to base judgments regarding staff engagement and job satisfaction.
2. Most staff report a high level of job satisfaction.
3. Most staff understand their role and how their job contributes to the core business of the school district.
4. The school district intentionally implements recruitment and induction strategies consistent with the values, beliefs, mission, and vision of the school district.
5. Most staff report a high level of trust and support for innovation.

Code of Ethics

Local Board Policy Descriptor Code BH

The Whitfield County Board of Education desires to operate in the most ethical and conscientious manner possible and to that end the board adopts this Code of Ethics and each member of the board agrees that he or she will:

Domain I: Governance Structure

1. Recognize that the authority of the board rests only with the board as a whole and not with individual board members and act accordingly.
2. Support the delegation of authority for the day-to-day administration of the school system to the local superintendent and act accordingly.
3. Honor the chain of command and refer problems or complaints consistent with the chain of command.
4. Recognize that the local superintendent should serve as secretary, ex-officio to the board and should be present at all meetings of the board except when his or her contract, salary or performance is under consideration.
5. Not undermine the authority of the local superintendent or intrude into responsibilities that properly belong to the local superintendent or school administration, including such functions as hiring, transferring or dismissing employees.
6. Use reasonable efforts to keep the local superintendent informed of concerns or specific recommendations that any member of the board may bring to the board.

Domain II: Strategic Planning

1. Reflect through actions that his or her first and foremost concern is for the educational welfare of children attending schools within the school system.
2. Participate in all planning activities to develop the vision and goals of the board and the school system.
3. Work with the board and the local superintendent to ensure prudent and accountable uses of the resources of the school system.
4. Render all decisions based on available facts and his or her independent judgment and refuse to surrender his or her judgment to individuals or special interest groups.
5. Uphold and enforce all applicable laws, all rules and regulations of the State Board of Education and the board and all court orders pertaining to the school system.

Domain III: Board and Community Relations

1. Seek regular and systemic communications among the board and students, staff and the community.
2. Communicate to the board and the local superintendent expressions of public reaction to board policies and school programs.

Domain IV: Policy Development

1. Work with other board members to establish effective policies for the school system.
2. Make decisions on policy matters only after full discussion at publicly held board meetings.
3. Periodically review and evaluate the effectiveness of policies on school system programs and performance.

Domain V: Board Meetings

1. Attend and participate in regularly scheduled and called board meetings.
2. Be informed and prepared to discuss issues to be considered on board agenda.
3. Work with other board members in a spirit of harmony and cooperation in spite of differences of opinion that may arise during the discussion and resolution of issues at board meetings.
4. Vote for a closed executive session of the board only when applicable law or board policy requires consideration of a matter in executive session.
5. Maintain the confidentiality of all discussions and other matters pertaining to the board and the school system, during executive session of the board.
6. Make decisions in accordance with the interests of the school system as a whole and not any particular segment thereof.
7. Express opinions before votes are cast, but after the board vote, abide by and support all majority decisions of the board.

Domain VI: Personnel

1. Consider the employment of personnel only after receiving and considering the recommendation of local superintendent.
2. Support the employment of persons best qualified to serve as employees of the school system and insist on regular and impartial evaluations of school system staff.
3. Comply with all applicable law, rules and regulations and all board policy regarding employment of family members.

Domain VII: Financial Governance

1. Refrain from using the position of board member for personal or partisan gain or to benefit any person or entity over the interest the school system.

Conduct as Board Member

1. Devote sufficient time, thought and study to the performance of the duties and responsibilities a member of the board.
2. Become informed about current educational issues by individual study and through participation in programs providing needed education and training.
3. Communicate in a respectful professional manner with and about fellow board members.
4. Take no private action that will compromise the board or school system administration.
5. Participate in all required training programs developed for board members by the board or the State Board of Education.
6. File annually with the local superintendent and with the State Board of Education a written

Conflicts of Interest

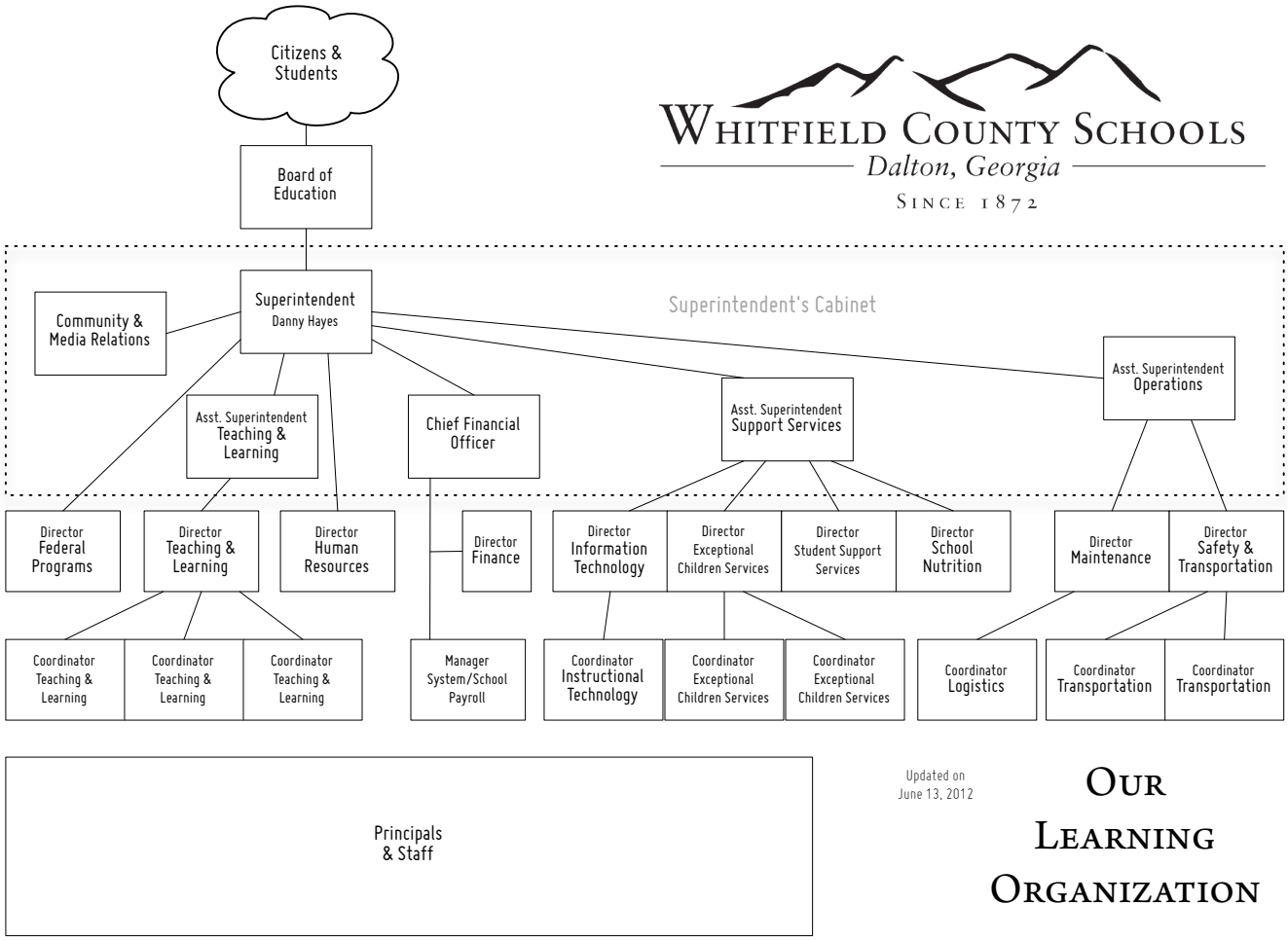
1. Announce potential conflicts of interest before board action is taken.

2. Comply with the conflicts of interest policy of the board, all applicable laws and Appendix B of the Standards document.

Upon a motion supported by a two-thirds (2/3) vote, the board may choose to conduct a hearing concerning a possible violation of this Code of Ethics by a member of the board. The board member accused of violating this Code of Ethics will have thirty (30) days notice prior to a hearing on the matter. The accused board member may bring witnesses on his or her behalf to the hearing, and the board may elect to call witnesses to inquire into the matter. If found by a vote of two-thirds of all the members of the board that the accused board member has violated this Code of Ethics, the board shall determine an appropriate sanction. A board member subject to sanction may, within thirty (30) days of such sanction vote, appeal such decision to the State Board of Education in accordance with the rules and regulations of the State Board of Education. A record of the decision of the board to sanction a board member for a violation of this Code of Ethics shall be placed in the permanent minutes of the board.

Date Adopted: 4/1/2002, Last Revised: 12/6/2010

District Organization Chart



WHITFIELD COUNTY SCHOOLS
Dalton, Georgia
SINCE 1872

Updated on June 13, 2012

OUR LEARNING ORGANIZATION

Whitfield County Schools

The Whitfield County School System provides primary and secondary education to the children in the unincorporated area Whitfield County, Georgia. Student enrollment for spring of 2012 was 12,907.

High Schools

- Coahulla Creek High School
- Northwest Whitfield High School
- Phoenix High School
- Southeast Whitfield High School

Middle Schools

- Eastbrook Middle School
- New Hope Middle School
- North Whitfield Middle School
- Valley Point Middle School
- Westside Middle School

Elementary Schools

- Antioch Elementary School
- Beaverdale Elementary School
- Cedar Ridge Elementary School
- Cohutta Elementary School
- Dawnville Elementary School
- Dug Gap Elementary School
- Eastside Elementary School
- New Hope Elementary School
- Pleasant Grove Elementary School
- Tunnel Hill Elementary School
- Valley Point Elementary School
- Varnell Elementary School
- Westside Elementary School

Charter School

- Northwest Georgia College & Career Academy

Alternative School

- Crossroads Academy

Community Commitment to Literacy & Investing in Public

Dalton City Council, Whitfield County Board of Commissioners Dalton Board of Education, Whitfield County Board of Education

WHEREAS until the end of third grade, most students are learning to read and by fourth grade, they are reading to learn, and

WHEREAS reading is an essential foundational skill upon which higher level learning, including critical thinking, problem-solving, analysis, reasoning, and information gathering rely, and

WHEREAS students with relatively low literacy achievement tend to have more behavioral and social problems in subsequent grades, and

WHEREAS there is clear and compelling evidence that children who are not proficient readers in third grade are already on the dropout track, and

WHEREAS the graduation rate for Dalton Public Schools is 81% and for Whitfield County Schools is 62.59%, and

WHEREAS over the course of a lifetime, a high school dropout earns, on average, about $260,000 less than a high school graduate, and

WHEREAS the shortfall in reading proficiency is especially pronounced among children from low income households, and

WHEREAS it is reported that third grade illiteracy rates are used to predict future rates of prison incarceration, and

WHEREAS low achievement in reading has significant long-term consequences in terms of individual earning potential, global competitiveness, and general productivity, and

WHEREAS the Literacy Collaborative has had dramatic and sustained success in Dalton Public Schools and is under adoption by Whitfield County Public Schools,

THEREFORE, we the undersigned representatives of the taxing authorities of the City of Dalton, Whitfield County, Dalton Public Schools and Whitfield County Public Schools do hereby commit to our community that we will provide resources and support to our city and county schools and families with the goal of improving early reading proficiency and helping all our children achieve grade-level reading status by the end of third grade.

Chapter Three
Capital Projects

Facility Needs

In the spring of 2012, the District contracted with Buckley & Associates to conduct a full assessment of all of the Whitfield County School System's buildings. (Note: This study was done at no cost to the District). Their analysis came back with a system wide needs list totaling over $110 Million.

Even with the ESPLOST we cannot address the list of needs, so we worked with them to prioritize the list down to just under $20 M. A list of identified projects is provided later in this chapter.

This listing is not broken out by year and is subject to subject to revision as needed. The ESPLOST, if passed, does not include any new debt issues so all work will be limited to the cash flow produced by the ESPLOST.

Technology

The ESPLOST proceeds will also support continuing Technology needs. The District plans to use about $8 Million to address on-going technology costs as follows:

- Refresh computers, handheld devices, and other student technology
- Improve infrastructure to support "Bring Your Own Technology" initiative
- Centralize data storage
- Finish rewiring school networks
- Enhance camera security and increase video storage
- Computer tables
- Virtualize Northwest and Southeast high schools
- Install disaster recovery site

The District is also using Bring your own Technology (BYOT) to augment the technology needs of our students. By allowing the students to use their own laptops, tablets, smart phones, and other devices they already own keeps the District from having to purchase as many of these devices and reduce the long-term cost of maintaining student technology. However, increasing use of BYOT by students will require the District to improve the wireless network in schools and to beef up online security.

Capital Projects List

Architects from Buckley & Associates spent two months reviewing the state of facilities in Whitfield County schools to build a priority list for capital projects. Their findings will be reported when the school system's 5-Year Facilities Plan is published soon.

The projects included below along with cost estimates were identified during the study as immediate needs that are eligible for ESPLOST funding. Accounting for facilities funding from the state, the local investment required to address these critical needs will be approximately $18.2 million.

These project lists are living documents that may change according to needs across the school district.

High Schools - $1.8 M

- Northwest High School
  - *Sewer ($100,000)* – Cost to tie in to city sewer.
  - *HVAC in Science Wing ($483,420)* – Old equipment was not updated in recent renovation.
  - *Controls ($60,427)* – Parts not readily available
  - *Lighting in Science Wing ($102,726)* – Parts not readily available.
- Southeast High School
  - *Sewer ($225,315)* – This project is complete and paid from the general fund. ESPLOST revenue could reimburse the general fund to support student instruction.
  - *Electrical Upgrade ($70,000)* – Reached capacity with current available power.
  - *Lighting ($212,500)* – Parts not readily available.
  - *HVAC in Science Wing ($280,000)* – Old equipment was not updated in recent renovation.
  - *Controls ($35,000)* – Parts not readily available.
  - *Lightning in Science Wing ($59,500)* – Parts not readily available.
  - *Electrical Main ($400,000)* – Original building equipment from 1970s need to be addressed.

Middle Schools $2.7 M

- North Whitfield Middle School
  - *Sewer ($302,975)* – Plumbing system needs to be replaced.
  - *Flooring ($66,000)* – A total of 91,606 square feet of flooring qualifies for replacement.
- Valley Point Middle School
  - *HVAC ($$1,360,327)* – 2002 models lack of humidity controls promote air quality issues.
  - *Roof ($808,990)* – Two roofs on building with oldest holding water. Replacement is urgent.
  - *Flooring ($228,602)* – A total of 64,776 square feet of flooring qualifies for replacement.

Elementary Schools - $13.2 M

- Antioch Elementary
  - *Controls ($166,900)* – Parts not readily available
- Beaverdale Elementary
  - *Controls ($197,912)* – Inadequate control system.
- Cohutta Elementary
  - *HVAC ($529,600)* – 2002 models lack of humidity controls promote air quality issues.
  - *Controls ($162,789)* – Replacement parts no longer available.
- Dawnville Elementary
  - *Roof ($345,000)* – This project was out to bid as of April 19, 2012, with work expect to be completed this summer.
  - *HVAC ($529,600)* – 2002 models lack of humidity controls promote air quality issues.
  - *Controls ($177,756)* – Replacement parts no longer available.
- Eastside Elementary
  - *Renovations ($5,151,385)* – Extensive renovations needed throughout the building.
- New Hope Elementary
  - *Controls ($189,977)* – Parts not readily available.
  - *Roof ($180,000)* – Roof over entry area needs to be repaired or replaced.
- Pleasant Grove Elementary
  - *HVAC ($932,360)* – 2001 models lack humidity controls promote air quality issues.
  - *Controls ($137,794)* – Replacement parts no longer available.
  - *Flooring ($106,000)* – A total of 55,118 square feet of flooring qualifies for replacement.

  - *Electrical/Mechanical ($71,035)* – Reached capacity with current available power. Electrical feeds on the roof aren't water tight.
  - *Sewer ($50,000)* – Cost to tie in to city sewer.
- Tunnel Hill Elementary
  - *Sewer ($62,500)* – Cost to tie in to city sewer.
- Varnell Elementary
  - *Sewer ($62,500)* – Cost to tie in to city sewer.
  - *Paving ($240,000)* – Asphalt spidered and potholes present.
- Westside Elementary
  - *Renovations ($2,386,117)* – Extensive renovations needed throughout the building.
- Valley Point Elementary
  - *Roof ($69,550)* – Section of gym roof needs replacement.
  - *Electrical Upgrade ($355,725)* – Reached capacity with current available power.
  - *HVAC ($1,131,400)* – HVAC equipment will be 20 years old by end of ESPLOST IV.

Support Facilities - $325,000

- Operations Garage
  - *Roof ($75,000)* – Existing roof leaks constantly and needs immediate replacement.
- Support Services Center
  - *Roof ($250,000)* – The existing metal roof is already over-sprayed and rusting out. It leaks constantly and needs immediate replacement.


Whitfield County
W
Schools

Chapter Four
Budgets

2013 Budget Summary - All Funds

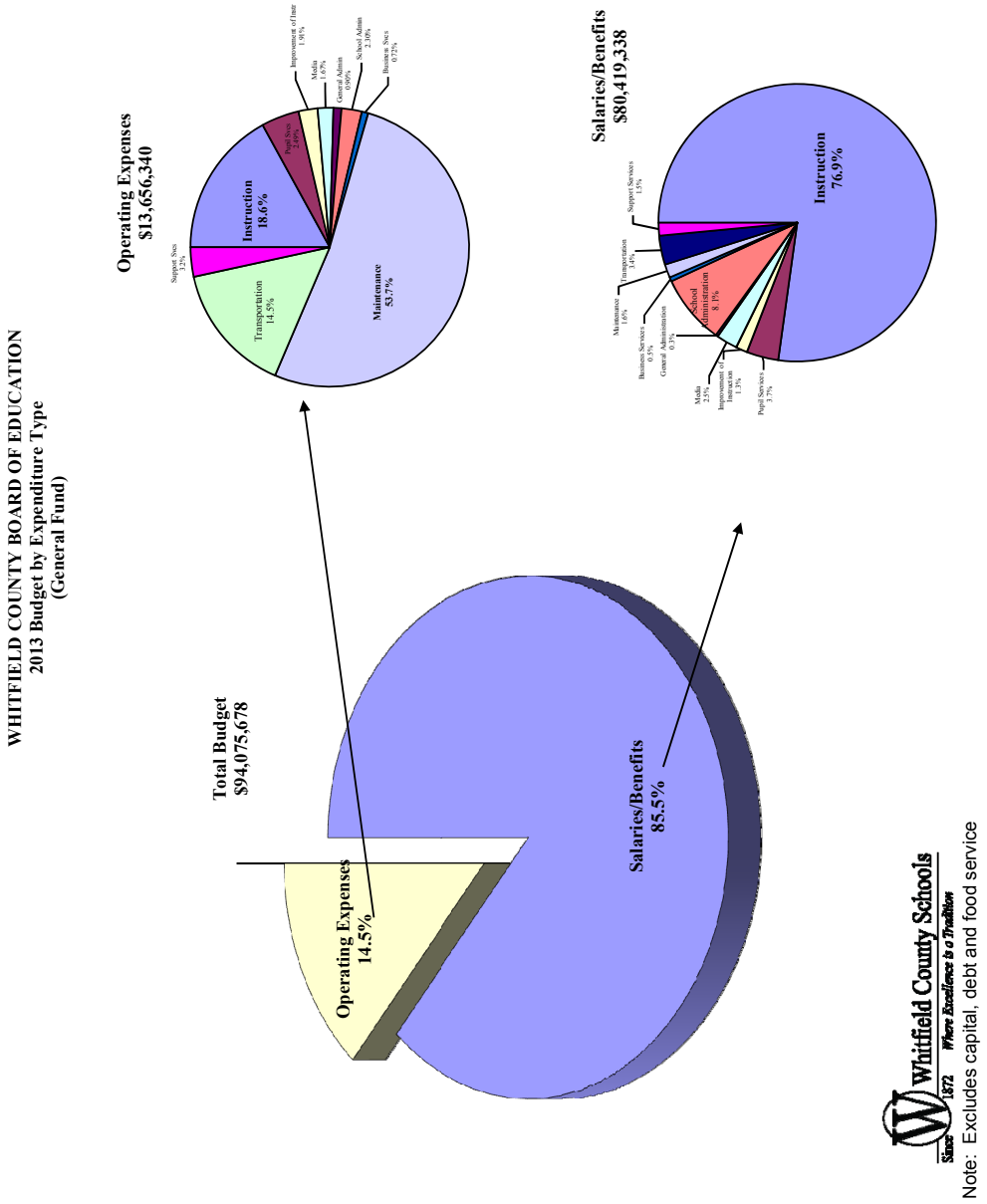
Whitfield County Schools
Since 1872 *Where Excellence is a Tradition*

FY 2013 Budget Summary - All Funds

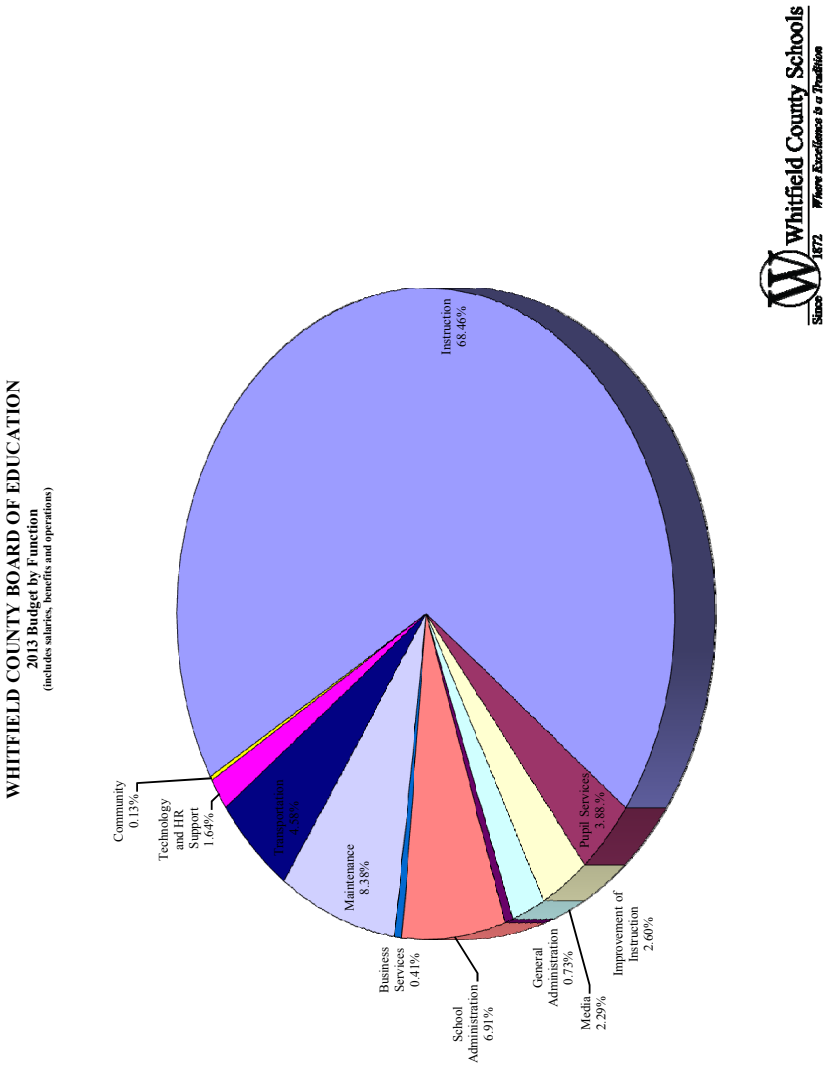
	General	Special Revenue	School Nutrition	Capital Projects	Debt Service	Totals
Revenues:						
Local Sources	28,911,350	-	1,313,060	6,528,250	-	36,752,660
State Sources	65,136,097	872,400	195,100	-	-	66,203,597
Federal	-	7,491,481	5,976,050	-	-	13,467,531
Total Revenues	94,047,447	8,363,881	7,484,210	6,528,250	-	116,423,788
Expenditures:						
Direct Instruction	67,446,415	6,426,175	-	-	-	73,872,590
Pupil Support Services	3,716,089	423,484	-	-	-	4,139,573
Improvement of Instruction	1,428,052	2,003,921	-	-	-	3,431,973
Media Services	2,319,844	27,345	-	-	-	2,347,189
General Administration	354,071	220,825	-	-	-	574,896
School Administration	7,150,779	52,125	-	-	-	7,202,904
Business Support Services	498,065	3,600	-	-	-	501,665
Maintenance & Operations	8,204,296	58,500	-	-	-	8,262,796
Student Transportation	4,868,514	729,928	-	-	-	5,598,442
Central Support Services	1,708,521	12,150	-	-	-	1,720,671
Other Support Services	-	226,028	-	-	-	226,028
School Nutrition Services	-	900	7,710,118	-	-	7,711,018
Capital Outlay	-	-	-	3,350,000	-	3,350,000
Debt Service	-	-	-	-	10,303,225	10,303,225
Total Expenditures	97,694,646	10,184,980	7,710,118	3,350,000	10,303,225	129,242,969
Revenues over Expenditures	(3,647,199)	(1,821,099)	(225,908)	3,178,250	(10,303,225)	(12,819,181)
Transfers In/(Out)	(31,099)	31,099	-	(10,303,225)	10,303,225	-
Projected Beginning Fund Balance	$ 7,111,706	$ 1,890,000	$ 3,329,638	$ 20,749,489	$ -	$ 33,080,833
Projected Ending Fund Balance	$ 3,433,408	$ 100,000	$ 3,103,729	$ 13,624,514	$ -	$ 20,261,652

The fiscal year 2013 proposed budget will be considered for final adoption by the Whitfield County Board of Education on Wednesday Jun 20, 2012 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.

2013 Budget by Expenditure Type



2013 Budget by Function



Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted for specific purposes. The Whitfield County School System maintains the following special revenue funds:

Federal Funds

Title I-A , Improving the Academic Achievement of the Disadvantages (1750) - Title I is part of the No Child Left Behind Act of 2001 (NCLB). This act provides federal funds through the Georgia Department of Education to local education agencies (LEAs) and public schools with high numbers or percentages of poor children to help ensure that all children meet challenging State academic content and student academic achievement standards.

Title I is designed to support State and local school reform efforts tied to challenging State academic standards in order to reinforce and enhance efforts to improve teaching and learning for students. Title I programs must be based on effective means of improving student achievement and include strategies to support parental involvement. CARRYOVER FUNDS ARE UNKNOWN AND NOT INCLUDED IN FY 2013 PROJECTIONS.

Title I-A, Distinguished School Award (1752) - Funds are given to schools with exceptional student performance in reading or math. Funds are used for instructional purposes to enhance academic programs for student achievement.

Title I-A, School Improvement (1770) - Funds are used to met the educational needs of all students, including student achievement and improved environment and to support and sustain high quality professional development.

Title I-C, Migrant Education (1762) - This grant is to assist districts in improving educational opportunities for migrant children to help them succeed in the regular school program, meet the challenging state academic content and student academic achievement standards that all children are expected to meet, and graduate from high school.

IDEA, Special Education Preschool (2820) - Funds are used to support the excess costs incurred in providing services to students with disabilities.

IDEA, Special Education Flowthrough (2824) - Funds are used to support the excess costs incurred in providing services to students with disabilities.

Career, Technical, and Agricultural Education (CTAE), Perkins Program Improvement - The funds allocated by the Perkins IV - Program Improvement Grant must be budgeted for activities to improve Career and Technical Education programs as provided for the Carl D. Perkins Career and Technical Education Act of 2006. These limited funds must be targeted for new or improved activities.

Title II-A, Improving Teacher Quality (1784) - The purpose of the program is to increase academic achievement by improving teacher and principal quality. This program is carried out by: Increasing the number of highly qualified teachers in classrooms; increasing the number of highly qualified principals & assistant principals in schools; and increasing the effectiveness of teachers and principals by holding LEAs and schools accountable for improvements in student academic achievement.

Education for the Homeless (1800) - Funds are used to develop customized programs to meet the needs of homeless children and youths to ensure the enrollment, attendance, and the success of homeless children and youths through public awareness.

Title III-A, Limited English Proficiency (1816) - This program is designed to improve the deduction of limited English proficient (LEP) children and youths by helping them learn English and meet challenging state academic content and student academic achievement standards. The program provides enhanced instructional opportunities for immigrant children and youths. Funds are distributed based on a formula that takes into account the number of immigrant and LEP students.

State & Local Funds

Career, Technical, and Agricultural Education (CTAE), Agriculture Extended Day (3553) - Grants to LSAs for the purpose of providing instructional services and leadership development activities and supervision of agricultural projects beyond the regular school day.

Career, Technical, and Agricultural Education (CTAE), Agriculture Extended Year (3529) - Grants to LSAs for the purpose of providing instructional services and leadership development activities and supervision of agricultural projects beyond the regular school year beyond the 190 day school year calendar.

Career, Technical, and Agricultural Education (CTAE), Agriculture Young Farmer (3521) - Funds are used for instructor travel (70%) and salaries (30%) to teach agricultural science to young farmers in the community.

Career, Technical, and Agricultural Education (CTAE), Extended Day (3554) - Funds are allocated to Programs of Work (POWs) that have been approved at system level. It supports the costs of teachers working beyond the regular day schedule to provide work based learning & leadership development opportunities.

Career, Technical, and Agricultural Education (CTAE), Agriculture Extended Day (3553) - Grants to LSAs for the purpose of providing instructional services and leadership development activities and supervision of agricultural projects beyond the regular school day.

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Career, Technical, and Agricultural Education (CTAE), Industry Certification (3550) - Funds are used in specific CTAE industry certification process and costs related to preparation for the industry team evaluation.

Career, Technical, and Agricultural Education (CTAE), Vocational Supervision (3019) - Funds are to provide leadership for CTAE programs that are operating programs under an approved local education plan.

Career, Technical, and Agricultural Education (CTAE), Apprenticeship (3540) - Supports costs of the youth coordinator position and program support.

Career, Technical, and Agricultural Education (CTAE), Vocational Construction Bond (3532) - Grant provides funds for large, essential equipment in either new buildings, newly remodeled labs, or where new programs are being implemented.

Special Education, Preschool Handicapped (2620) - Funds help with special needs children who have a significant development delay in the areas of self-help skills, interpersonal skills, communication, motor coordination and cognition.

State Grant - Bus Replacement (2411) - The State provides annual funding for bus replacement based on the number and ages of our fleet. This is supplemented with local funds to add cameras, radios, air conditioning, or additional buses as needed by the Transportation Department.ral Education (CTAE), Industry Certification (3550) - Funds are used in specific CTAE industry certification process and costs related to preparation for the industry team evaluation.

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2013 Special Revenue Funds

Fund	Title	Revenue	Expenditures
	Federal Grants		
1750	Title I-A, Improving Academic Achievement of the Disadvantages	$3,250,030	$3,250,030
1752	Title I-A, Distinguished School Award	$4,590	$4,590
1770	Title I-A, School Improvement	$45,000	$45,000
1762	Title I-C, Migrant Education	$46,790	$46,790
2820	IDEA, Special Education Preschool	$100,642	$100,642
2824	IDEA, Special Education Flowthrough	$3,144,239	$3,144,239
3315	CTAE, Perkins Program Improvement	$112,057	$112,057
1784	Title II-A, Improving Teacher Quality	$400,809	$400,809
1800	Education for the Homeless	$46,933	$46,933
1816	Title III-A, Limited English Proficiency	$340,391	$340,391
	State Grants		
3553	Agriculture Extended Day	$13,233	$13,233
3529	Agriculture Extended Year	$11,856	$11,856
3521	Agriculture Young Farmer	$75,000	$75,000
3554	CTAE Extended Day	$85,723	$85,723
3550	CTAE Industry Certficiation	$5,000	$5,000
3019	Vocational Supervision	$28,189	$28,189
3540	Apprenticeship	$36,470	$36,470
3532	Vocational Construction Bond	$280,000	$280,000
2620	Preschool Handicapped	$139,370	$139,370
2620	Bus Replacement	$228,658	$228,658
	Totals	**$8,394,980**	**$8,394,980**

Debt Service Schedule

Whitfield County School District (GA)

General Obligation Bonds

Series 2006, Series 2007, & Series 2009

Aggregate Debt Service

DATE	Remaining Series 2006	Remaining Series 2007	Series 2009			Semi-Annual P&I	Bond Year Totals	Calendar Year Totals
04/01/2009	178,875.50	123,950.00	5,555,000.00			5,857,825.50	5,857,825.50	
10/01/2009	178,875.50			1,411,485.76		1,590,361.26		7,448,186.76
04/01/2010	178,875.50			1,373,337.50	9,765,000.00	11,317,213.00	12,907,574.26	
10/01/2010	178,875.50			1,226,862.50		1,405,738.00		12,722,951.00
04/01/2011	178,875.50			1,226,862.50	10,145,000.00	11,550,738.00	12,956,476.00	
10/01/2011	178,875.50			973,237.50		1,152,113.00		12,702,851.00
04/01/2012	178,875.50			973,237.50	10,540,000.00	11,692,113.00	12,844,226.00	
10/01/2012	178,875.50			749,112.50		927,988.00		12,620,101.00
04/01/2013	178,875.50			749,112.50	8,805,000.00	9,732,988.00	10,660,976.00	
10/01/2013	178,875.50			599,718.75		778,594.25		10,511,582.25
04/01/2014	178,875.50			599,718.75	9,160,000.00	9,938,594.25	10,717,188.50	
10/01/2014	178,875.50			473,768.75		652,644.25		10,591,238.50
04/01/2015	178,875.50			473,768.75	9,540,000.00	10,192,644.25	10,845,288.50	
10/01/2015	178,875.50			251,062.50		429,938.00		10,622,582.25
04/01/2016	178,875.50			251,062.50	9,935,000.00	10,364,938.00	10,794,876.00	
10/01/2016	178,875.50			11,125.00		190,000.50		10,554,938.50
04/01/2017	178,875.50	9,910,000.00		11,125.00	445,000.00	10,545,000.50	10,735,001.00	
	non-rated; Private Placement		Rated		Rated	**Totals:**	**98,319,431.76**	10,545,000.50
Outstanding Principal	9,910,000.00		5,555,000.00		68,335,000.00			**98,319,431.76**
Average Coupon Rate	3.61%		4.26%		4.14%			
Bond Yield	3.6084%		3.5836%		2.7018%			

Morgan Keegan & Company, Inc.
Atlanta Public Finance

Page 5

Chapter Five
Glossary

Terms

Ad Valorem - A basis for levy of taxes upon property based on value.

Ad Valorem Tax - A tax levied on the assessed value of real property. This tax is also know as property tax.

Appropriation - An authorization by the Board of Education to incur obligations and to expend public funds for a stated purpose. An appropriation is usually limited in amount and as to the time when it may be expended.

Assessment - The process of making the official valuation of property for taxation.

Assessed Value - The value at which property is taxed. The assessed value for county school systems in the State of Georgia is forty percent (40%) of the fair market value.

Available (Undesignated) Fund Balance - This refers to the funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

Bond - A written promise to pay a specified sum of money, called the face value or principal amount at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specific rate.

Budget - A plan of financial operation embodying estimates of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single year.

Budget Amendment - A budget amendment alters the total appropriation for a function or fund and requires approval by an ordinance passed by the Board of Elections.

Capital Assets - Assets of a long-term character which are not intended to be sold for profit, but which are to be used in an organization's normal course of business, such as land, buildings, improvements other than buildings, machinery, and equipment.

Debt Service - Expenditures for principal and interest payments on loans, notes, and bonds.

Delinquent Taxes - Taxes remaining unpaid after the due date. Unpaid taxes continue to be delinquent until paid, abated, or converted into a lien on the property.

Encumbrance - Commitment related to an unperformed contract for goods or services. Encumbered funds may not be used for any purpose.

Expenditure - This term refers to the outflow of funds paid or to be paid for an asset obtained or goods & services obtained regardless of when the expense is actually paid. This term applies to governmental funds.

ESPLOST (Education Special Purpose Local Option Sales Tax) - An additional 1 percent sales tax that may be imposed for a specific time period on the same items as the State sales tax for education purposes. The tax may be imposed with voter approval and must be used for specific capital projects, capital outlay, or debt service.

Fiscal Year - A 12-month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position and the results of its operations. Whitfield County School's fiscal year is from July 1 to June 30.

FTE (Full Time Equivalent) - Local School Systems must report enrollment three times during the school for funding purposes. A regular student is counted as 1 but gifted, special education on ESOL students are given a greater weight which provides more funding to meet their needs.

Fund Accounting - A method of accounting where resources are allocated to and accounted for in separate funds based upon the purposes for which they are to be spent and the means by which spending activates are controlled.

Fund Balance - Fund equity (excess of assets over liabilities) available for appropriation.

General Fund - A fund used to account for all transactions of a governmental unit that are not accounted for in another fund.

Governmental Funds - This category of funds includes typical governmental activities and includes funds such as the General Fund, Special Revenue Funds, and the Debt Service Fund. These funds are set up to measure current expendable financial resources (only current assets and current liabilities) and use the modified accrual basis of accounting.

Grant - A contribution of assets (usually cash) from one government unit or organization to another. Typically, these contributions are made to local governments from the state or federal governments to be used for specific purposes and require distinctive reporting.

Interfund Transfer - An amount transferred from one fund to another and recorded as an expenditure to one fund and revenue to the other fund.

Investment - Securities held for the production of income in the form of interest and dividends.

Levy - To impose taxes, special assessments or service charges for the support of governmental activities.

Liabilities - Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets for provide services to other entities in the future as a result of past transactions or events.

Long-Term Debt - Debt with the maturity of more than one year after the date of issuance.

Mill - One one-thousandth of a dollar of assessed value. A tax rate of one mill produces one dollar of taxes for each $1,000 of assessed property valuation.

Millage Rate - Rate used in calculating taxes based on the value of property, expressed in mills per thousand dollars of taxable property value.

Modified Accrual Basis - Governmental funds use the modified accrual basis of accounting. Revenues are recognized in the period in which they become both available and measurable. Expenditures are recognized at the time a liability is incurred.

Personal Property - Property that can be moved with relative ease, such as motor vehicles, boats, machinery, and inventoried goods.

Personal Services - Expenditures for the payment of salaries, wages and fringe benefits of employees.

Professional Services - Expenditures incurred by the county to obtain the services of recognized licensed professionals such as doctors, lawyers, engineers, certified public accountants, and consultants.

Property Tax - Tax based on assessed value of a property, either real estate or personal. Tax liability falls on the owner of record as of the appraisal date.

Proprietary Funds - This category of funds often emulates the private sector and includes Enterprise Funds and Internal Service Funds - **These funds are set up to measure the flow of economic resources (all assets and liabilities) and use the accrual basis of accounting.

Real Property - Land, buildings, permanent fixtures, and improvements.

Reserve - (1) An account used to earmark a portion of fund balance to indicate that it has been earmarked for a particular purpose; and (2) an account used to earmark a portion of fund equity as legally segregated for a future use.

Retained Earnings - An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

Revenue - Increases in the net current assets of a government fund type from other than expenditure refunds and residual equity transfers. Examples include property taxes, licenses and fees, and charges for services.

Risk Management - The coordinated and continuous effort to minimize the potential financial and human resource losses arising from workers compensation, liability and property exposures.

Self-Insurance - The formal assumption or partial assumption of risks and the accounting of results. Specific accounts are set aside to fund the risks. Any losses which do occur are charged against those accounts or funds.

SPLOST (Special Purpose Local Option Sales Tax) - An additional 1 percent sales tax that may be imposed for a specific time period on the same items as the State sales tax to benefit municipalities and counties. The tax may be levied with voter approval and must be used for specific capital projects or capital outlay.

Special Revenue Fund - A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditures for specified purposes.

Tax - A compulsory charge levied by a governmental unit for the purpose of raising revenue. These revenues are used to pay for services or improvements provided for the general public benefit.

Tax Digest - The total assessed value of taxable property for a particular area.

Unreserved Fund Balance - The amount remaining in a fund that is not designated for some future use and which is available for further appropriation or expenditure.

Acronyms

This list of acronyms has been provided for the ease of reading this document.

Acronym	Meaning
BOC	Board of Commissioners
BOE	Board of Education
FTE	Full-time Equivalent Student
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GFOA	Government Finance Officers Association
LOST	Local Option Sales Tax
M&O	Maintenance and Operations
O.C.G.A.	Official Code of Georgia
ESPLOST	Education Special Purpose Local Option Sales Tax
SPLOST	Special Purpose Local Option Sales Tax
TSPLOST	Transportation Special Purpose Local Option Sales Tax
QBE	Quality Basic Education