

EVANS COUNTY BOARD OF EDUCATION								
FY 2022 PROPOSED TENTATIVE BUDGET - ALL FUNDS								
APRIL 26, 2021								
REVENUES			GENERAL FUND	SPECIAL REVENUE FUNDS	SCHOOL NUTRITION FUNDS	CAPITAL PROJECT FUNDS	DEBT SERVICE FUNDS	TOTAL
		PROPERTY TAXES	\$3,661,682.48	\$0.00				\$3,661,682.48
		SALES TAX	\$12,748.70			\$1,260,000.00		\$1,272,748.70
		STATE FUNDS	\$13,321,283.34	\$522,000.00	\$36,000.00			\$13,879,283.34
		FEDERAL FUNDS	\$650,000.00	\$5,066,781.51	\$1,626,000.00			\$7,342,781.51
		CHARGES FOR SERVICES (DAYCARE)	\$0.00	\$77,400.00				\$77,400.00
		INVESTMENT EARNINGS	\$3,000.00			\$1,500.00	\$15.00	\$4,515.00
		MISCELLANEOUS (LOCAL SOURCES)	\$331,596.00		\$68,450.00			\$400,046.00
		TOTAL REVENUES	\$17,980,310.52	\$5,666,181.51	\$1,730,450.00	\$1,261,500.00	\$15.00	\$26,638,457.03
EXPENDITURES								
		CURRENT						
		INSTRUCTION	\$10,398,505.76	\$4,784,210.51		\$290,000.00		\$15,472,716.27
		SUPPORT SERVICES						
		PUPIL SERVICES	\$881,075.45	\$186,878.00				\$1,067,953.45
		IMPROV OF INSTR SERVICES	\$509,774.47	\$12,118.00				\$521,892.47
		INSTRUCTIONAL STAFF TRAINING	\$54,000.00	\$223,059.00				\$277,059.00
		EDUCATIONAL MEDIA SERVICES	\$357,080.90					\$357,080.90
		GENERAL ADMINISTRATION	\$766,325.62	\$214,151.00				\$980,476.62
		SCHOOL ADMINISTRATION	\$1,737,437.45	\$25,000.00				\$1,762,437.45
		BUSINESS ADMINISTRATION	\$239,922.56	\$0.00				\$239,922.56
		MAINTENANCE & OPERATIONS	\$807,548.48	\$0.00				\$807,548.48
		STUDENT TRANSPORTATION	\$892,188.88	\$95,365.00				\$987,553.88
		CENTRAL SUPPORT SERVICES	\$39,222.28	\$0.00				\$39,222.28
		OTHER SUPPORT SERVICES	\$62,228.66	\$125,400.00				\$187,628.66
		FOOD SERVICE OPERATIONS	\$0.00		\$1,729,280.00			\$1,729,280.00
		CAPITAL OUTLAY						\$0.00
		DEBT SERVICES						
		PRINCIPAL					\$425,000.00	\$425,000.00
		INTEREST					\$411,831.26	\$411,831.26
		TOTAL EXPENDITURES	\$16,745,310.52	\$5,666,181.51	\$1,729,280.00	\$290,000.00	\$836,831.26	\$25,267,603.29
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES			\$1,235,000.00	\$0.00	\$1,170.00	\$971,500.00	-\$836,816.26	\$1,370,853.74
OTHER FINANCING SOURCE (USES)								
		TRANSFERS IN		\$192,370.00		\$1,235,000.00	\$836,816.26	\$2,264,186.26
		TRANSFERS OUT	-\$1,235,000.00	-\$192,370.00		-\$836,816.26		-\$2,264,186.26
		TOTAL OTHER FINANCING SOURCES (USES)	-\$1,235,000.00	\$0.00	\$0.00	\$398,183.74	\$836,816.26	\$0.00
		NET CHANGE IN FUND BALANCES	\$0.00	\$0.00	\$1,170.00	\$1,369,683.74	\$0.00	\$1,370,853.74
FUND BALANCES - BEGINNING			\$4,528,760.63	\$0.00	\$411,742.98	\$2,005,208.00	\$0.00	\$6,945,711.61
FUND BALANCES - ENDING			\$4,528,760.63	\$0.00	\$412,912.98	\$3,374,891.74	\$0.00	\$8,316,565.35
Note 1: General Fund Budget								
		This budget includes:						
1		An increase in the employer funded TRS from 19.06% to 19.81%.						
2		A local supplement totaling \$1,350 for classified employees and 3.5% for certified employees.						
Note 2: Special Revenue Funds and School Nutrition Fund								
1		The Special Revenue budget amounts are based on the FY21 award in the GDOE portal.						
Note 3: Capital Projects Funds								
1		We will present an amended budget at some point during FY 2022 when we have a better idea of what the construction expenditures will be.						
Note 4: Debt Service Funds								
1		This budget contains bond principal and interest for bond series 2019 which was issued for the construction of a new CHS facility.						