

EVANS COUNTY BOARD OF EDUCATION								
FY 2024 PROPOSED BUDGET - ALL FUNDS								
APRIL 13, 2023								
REVENUES			GENERAL FUND	SPECIAL REVENUE FUNDS	SCHOOL NUTRITION FUNDS	CAPITAL PROJECT FUNDS	DEBT SERVICE FUNDS	TOTAL
		PROPERTY TAXES	\$3,940,319.11	\$0.00				\$3,940,319.11
		SALES TAX	\$12,748.70			\$794,738.74	\$1,005,261.26	\$1,812,748.70
		STATE FUNDS	\$16,027,170.54	\$525,000.00	\$52,000.00			\$16,604,170.54
		FEDERAL FUNDS	\$0.00	\$4,521,477.23	\$1,651,000.00			\$6,172,477.23
		CHARGES FOR SERVICES (DAYCARE)	\$0.00	\$101,400.00				\$101,400.00
		INVESTMENT EARNINGS	\$3,000.00			\$2,500.00	\$15.00	\$5,515.00
		MISCELLANEOUS (LOCAL SOURCES)	\$640,163.94		\$52,000.00			\$692,163.94
		TOTAL REVENUES	\$20,623,402.29	\$5,147,877.23	\$1,755,000.00	\$797,238.74	\$1,005,276.26	\$29,328,794.52
EXPENDITURES								
		CURRENT						
		INSTRUCTION	\$11,789,191.29	\$3,272,495.44		\$100,000.00		\$15,161,686.73
		SUPPORT SERVICES						
		PUPIL SERVICES	\$1,742,544.94	\$288,365.42				\$2,030,910.36
		IMPROV OF INSTR SERVICES	\$423,033.49	\$547,813.00				\$970,846.49
		INSTRUCTIONAL STAFF TRAINING	\$54,000.00	\$457,077.54				\$511,077.54
		EDUCATIONAL MEDIA SERVICES	\$332,876.80	\$11,000.00				\$343,876.80
		GENERAL ADMINISTRATION	\$839,972.08	\$429,599.00		\$50,000.00		\$1,319,571.08
		SCHOOL ADMINISTRATION	\$1,915,074.18	\$25,000.00				\$1,940,074.18
		BUSINESS ADMINISTRATION	\$275,675.64	\$0.00				\$275,675.64
		MAINTENANCE & OPERATIONS	\$1,638,630.52	\$0.00				\$1,638,630.52
		STUDENT TRANSPORTATION	\$1,052,784.85	\$106,095.00		\$160,000.00		\$1,318,879.85
		CENTRAL SUPPORT SERVICES	\$241,984.60	\$0.00				\$241,984.60
		OTHER SUPPORT SERVICES	\$155,665.73	\$152,400.00				\$308,065.73
		FOOD SERVICE OPERATIONS	\$20,000.00		\$1,755,000.00	\$75,000.00		\$1,850,000.00
		CAPITAL OUTLAY				\$670,000.00		\$670,000.00
		DEBT SERVICES						
		PRINCIPAL					\$570,000.00	\$570,000.00
		INTEREST					\$435,276.26	\$435,276.26
		TOTAL EXPENDITURES	\$20,481,434.12	\$5,289,845.40	\$1,755,000.00	\$1,055,000.00	\$1,005,276.26	\$29,586,555.77
		EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$141,968.17	-\$141,968.17	\$0.00	-\$257,761.26	\$0.00	-\$257,761.26
OTHER FINANCING SOURCE (USES)								
		TRANSFERS IN		\$1,241,738.17		\$150,000.00		\$1,391,738.17
		TRANSFERS OUT	-\$291,968.17	-\$1,099,770.00				-\$1,391,738.17
		TOTAL OTHER FINANCING SOURCES (USES)	-\$291,968.17	\$141,968.17	\$0.00	\$150,000.00	\$0.00	\$0.00
		NET CHANGE IN FUND BALANCES	-\$150,000.00	\$0.00	\$0.00	-\$107,761.26	\$0.00	-\$257,761.26
		FUND BALANCES - BEGINNING	\$4,519,009.16	\$0.00	\$129,682.98	\$1,326,721.00	\$0.00	\$5,975,413.14
		FUND BALANCES - ENDING	\$4,369,009.16	\$0.00	\$129,682.98	\$1,218,959.74	\$0.00	\$5,717,651.88
Note 1: General Fund Budget								
		This budget includes:						
1		\$2,000 state salary scale increase and increase of \$7,620 for the employer portion of the state health premium						
Note 2: Special Revenue Funds and School Nutrition Fund								
1		The Special Revenue budget amounts are based on the FY23 award in the GDOE portal.						
Note 3: Capital Projects Funds								
1		ESPLOST revenue will be used to fund textbooks, 2 buses, SNP equipment upgrades, CMS Flooring, and a generator at CES.						
Note 4: Debt Service Funds								
1		This budget contains bond principal and interest for bond series 2019 (New High School) and bond series 2022 (New Athletic Field)						