

EVANS COUNTY BOARD OF EDUCATION							
FY 2025 BUDGET - ALL FUNDS							
June 10, 2024							
					ESPLOST		
REVENUES		GENERAL FUND	SPECIAL REVENUE FUNDS	SCHOOL NUTRITION FUNDS	CAPITAL PROJECT FUNDS	DEBT SERVICE FUNDS	TOTAL
	PROPERTY TAXES	\$4,259,998.51	\$0.00				\$4,259,998.51
	SALES TAX	\$33,330.33			\$0.00	\$2,000,000.00	\$2,033,330.33
	STATE FUNDS	\$19,002,126.89	\$546,000.00	\$50,000.00			\$19,598,126.89
	FEDERAL FUNDS	\$0.00	\$1,746,828.00	\$1,817,450.00			\$3,564,278.00
	CHARGES FOR SERVICES (DAYCARE)	\$0.00	\$101,400.00				\$101,400.00
	INVESTMENT EARNINGS	\$30,286.59				\$3,000.00	\$33,286.59
	MISCELLANEOUS (LOCAL SOURCES) (PEACH)	\$397,632.00		\$100,000.00			\$497,632.00
	TOTAL REVENUES	\$23,723,374.32	\$2,394,228.00	\$1,967,450.00	\$0.00	\$2,003,000.00	\$30,088,052.32
EXPENDITURES							
	CURRENT						
	INSTRUCTION	\$13,292,848.77	\$1,454,150.01		\$150,000.00		\$14,896,998.78
	SUPPORT SERVICES						
	PUPIL SERVICES	\$1,650,603.26	\$335,280.42		\$465,000.00		\$2,450,883.68
	IMPROV OF INSTR SERVICES	\$703,562.19	\$116,507.00				\$820,069.19
	INSTRUCTIONAL STAFF TRAINING	\$58,093.78	\$298,360.57				\$356,454.35
	EDUCATIONAL MEDIA SERVICES	\$361,528.37	\$11,000.00				\$372,528.37
	GENERAL ADMINISTRATION	\$1,013,778.19	\$68,890.00				\$1,082,668.19
	SCHOOL ADMINISTRATION	\$1,986,544.15	\$25,000.00				\$2,011,544.15
	BUSINESS ADMINISTRATION	\$291,777.40	\$0.00				\$291,777.40
	MAINTENANCE & OPERATIONS	\$1,891,012.57	\$0.00				\$1,891,012.57
	STUDENT TRANSPORTATION	\$1,037,434.52	\$82,640.00		\$200,000.00		\$1,320,074.52
	CENTRAL SUPPORT SERVICES	\$187,221.28	\$0.00				\$187,221.28
	OTHER SUPPORT SERVICES	\$179,124.66	\$152,400.00				\$331,524.66
	FOOD SERVICE OPERATIONS	\$100,000.00		\$2,046,764.23			\$2,146,764.23
	LOCAL SUPPLEMENTS	\$819,845.19					\$819,845.19
	CAPITAL OUTLAY				\$777,000.00		\$777,000.00
	DEBT SERVICES						
	PRINCIPAL					\$590,000.00	\$590,000.00
	INTEREST					\$413,686.26	\$413,686.26
	TOTAL EXPENDITURES	\$23,573,374.32	\$2,544,228.00	\$2,046,764.23	\$1,592,000.00	\$1,003,686.26	\$30,760,052.81
	EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$150,000.00	-\$150,000.00	-\$79,314.23	-\$1,592,000.00	\$999,313.74	-\$672,000.49
OTHER FINANCING SOURCE (USES)							
	TRANSFERS IN		\$1,389,277.77		\$1,592,000.00		\$2,981,277.77
	TRANSFERS OUT	-\$150,000.00	-\$1,239,277.77			-\$1,592,000.00	-\$2,981,277.77
	TOTAL OTHER FINANCING SOURCES (USES)	-\$150,000.00	\$150,000.00	\$0.00	\$1,592,000.00	-\$1,592,000.00	\$0.00
	NET CHANGE IN FUND BALANCES	\$0.00	\$0.00	-\$79,314.23	\$0.00	-\$592,686.26	-\$672,000.49
	FUND BALANCES - BEGINNING (19.3%)	\$4,519,009.16	\$0.00	\$443,866.06	\$243,687.72	\$1,330,518.25	\$6,537,081.19
	FUND BALANCES - ENDING	\$4,519,009.16	\$0.00	\$364,551.83	\$243,687.72	\$737,831.99	\$5,865,080.70
Note 1: General Fund Budget 1 See GF Summary Chart of Major Changes							
Note 2: Special Revenue Funds and School Nutrition Fund 1 The Special Revenue budget amounts are based on the FY24 award in the GDOE portal.							
Note 3: Capital Projects Funds/Debit Service Funds 1 ESPLOST revenue will be used to fund textbooks, 3 buses, technology, CES building upgrades, SNP equipment, a district office marquee & awning, plus bond principal and interest for bond series 2019 (New High School) and bond series 2022 (New Athletic Field)							