

EVANS COUNTY BOARD OF EDUCATION								
FY 2021 PRELIMINARY BUDGET - ALL FUNDS								
JUNE 8, 2020								
REVENUES			GENERAL FUND	SPECIAL REVENUE FUNDS	SCHOOL NUTRITION FUNDS	CAPITAL PROJECT FUNDS	DEBT SERVICE FUNDS	TOTAL
		PROPERTY TAXES	\$3,530,000.00	\$0.00				\$3,530,000.00
		SALES TAX	\$10,000.00			\$1,260,000.00		\$1,270,000.00
		STATE FUNDS	\$12,265,966.84	\$438,250.00	\$36,000.00			\$12,740,216.84
		FEDERAL FUNDS	\$820,000.00	\$1,518,555.15	\$1,511,600.00			\$3,850,155.15
		CHARGES FOR SERVICES (DAYCARE)	\$0.00	\$60,000.00				\$60,000.00
		INVESTMENT EARNINGS	\$3,000.00			\$1,500.00	\$15.00	\$4,515.00
		MISCELLANEOUS (LOCAL SOURCES)	\$304,300.00		\$67,350.00			\$371,650.00
		TOTAL REVENUES	\$16,933,266.84	\$2,016,805.15	\$1,614,950.00	\$1,261,500.00	\$15.00	\$21,826,536.99
EXPENDITURES								
		CURRENT						
		INSTRUCTION	\$9,968,804.06	\$1,205,921.68		\$300,000.00		\$11,474,725.74
		SUPPORT SERVICES						
		PUPIL SERVICES	\$1,100,440.43	\$162,029.50				\$1,262,469.93
		IMPROV OF INSTR SERVICES	\$364,608.17	\$0.00				\$364,608.17
		INSTRUCTIONAL STAFF TRAINING	\$36,000.00	\$263,026.18				\$299,026.18
		EDUCATIONAL MEDIA SERVICES	\$378,391.76					\$378,391.76
		GENERAL ADMINISTRATION	\$573,590.18	\$223,104.35				\$796,694.53
		SCHOOL ADMINISTRATION	\$1,516,580.81	\$17,000.00				\$1,533,580.81
		BUSINESS ADMINISTRATION	\$237,885.73	\$0.00				\$237,885.73
		MAINTENANCE & OPERATIONS	\$1,658,711.83	\$0.00				\$1,658,711.83
		STUDENT TRANSPORTATION	\$915,647.38	\$44,495.05				\$960,142.43
		CENTRAL SUPPORT SERVICES	\$127,902.54	\$0.00				\$127,902.54
		OTHER SUPPORT SERVICES	\$79,811.51	\$103,000.00				\$182,811.51
		FOOD SERVICE OPERATIONS	\$403,394.78		\$1,738,144.00			\$2,141,538.78
		CAPITAL OUTLAY						\$0.00
		DEBT SERVICES						
		PRINCIPAL					\$425,000.00	\$425,000.00
		INTEREST					\$424,581.26	\$424,581.26
		TOTAL EXPENDITURES	\$17,361,769.19	\$2,018,576.76	\$1,738,144.00	\$300,000.00	\$849,581.26	\$22,268,071.21
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES			-\$428,502.35	-\$1,771.61	-\$123,194.00	\$961,500.00	-\$849,566.26	-\$441,534.22
OTHER FINANCING SOURCE (USES)								
		TRANSFERS IN		\$152,358.46			\$849,566.26	\$1,001,924.72
		TRANSFERS OUT		-\$150,586.85		-\$849,566.26		-\$1,000,153.11
		TOTAL OTHER FINANCING SOURCES (USES)	\$0.00	\$1,771.61	\$0.00	-\$849,566.26	\$849,566.26	\$1,771.61
		NET CHANGE IN FUND BALANCES	-\$428,502.35	\$0.00	-\$123,194.00	\$111,933.74	\$0.00	-\$439,762.61
FUND BALANCES - BEGINNING			\$4,328,628.00	\$0.00	\$391,157.54	\$300,000.00	\$2,000.00	\$5,021,785.54
FUND BALANCES - ENDING			\$3,900,125.65	\$0.00	\$267,963.54	\$411,933.74	\$2,000.00	\$4,582,022.93
Note 1: General Fund Budget								
	1	This budget includes: 3% December supplement for all staff.						
	2	A decrease in the employer funded TRS from 21.14% to 19.06%.						
Note 2: Special Revenue Funds and School Nutrition Fund								
	1	The Special Revenue Funds reflect a 15% reduction of the known federal program budget for FY 20.						
Note 3: Capital Projects Funds								
	1	We will present an amended budget at some point during FY 2021 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 the CHS bond.						

<b>EVANS COUNTY BOARD OF EDUCATION</b>				
<b><u>FY 2021 PROPOSED TENTATIVE BUDGET - GENERAL FUND ONLY</u></b>				
<b>REVENUES</b>		<b>SALARIES AND BENEFITS</b>	<b>OPERATIONS</b>	<b>FY 21 GENERAL FUND TOTAL</b> (this column ties to Total Budget Gen Fund column)
	PROPERTY TAXES			\$3,530,000.00
	SALES TAX			\$10,000.00
	STATE FUNDS			\$12,265,966.84
	FEDERAL FUNDS			\$820,000.00
	CHARGES FOR SERVICES (DAYCARE)			\$0.00
	INVESTMENT EARNINGS			\$3,000.00
	MISCELLANEOUS (LOCAL SOURCES)			\$304,300.00
	TRANSFERS IN			\$0.00
				\$16,933,266.84
<b>EXPENDITURES</b>				
	INSTRUCTION (1000)	\$9,404,166.69	\$564,637.37	\$9,968,804.06
	PUPIL SUPPORT SERVICES (2100)	\$1,048,829.38	\$51,611.05	\$1,100,440.43
	IMPROV OF INSTR SERVICES (2210)	\$362,211.42	\$2,396.75	\$364,608.17
	INSTRUCTIONAL STAFF TRAINING (2213)	\$0.00	\$36,000.00	\$36,000.00
	MEDIA SERVICES (2220)	\$367,875.66	\$10,516.10	\$378,391.76
	GENERAL ADMINISTRATION (2300)	\$475,305.46	\$98,284.72	\$573,590.18
	SCHOOL ADMINISTRATION (2400)	\$1,452,961.63	\$63,619.18	\$1,516,580.81
	BUSINESS SUPPORT SERVICES (2500)	\$227,905.59	\$9,980.14	\$237,885.73
	MAINTENANCE & OPERATIONS (2600)	\$371,210.11	\$1,287,501.72	\$1,658,711.83
	STUDENT TRANSPORTATION (2700)	\$612,088.95	\$303,558.43	\$915,647.38
	CENTRAL SUPPORT SERVICES (2800)	\$83,680.26	\$44,222.28	\$127,902.54
	OTHER SUPPORT SERVICES (2900)	\$45,909.65	\$33,901.86	\$79,811.51
	FOOD SERVICE OPERATIONS (3100)	\$403,394.78	\$0.00	\$403,394.78
	FACILITIES ACQUIS & CONSTR (4000)			
	TRANSFERS OUT			
		\$14,855,539.59	\$2,506,229.60	\$17,361,769.19
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>				-\$428,502.35
<b>OTHER FINANCING SOURCES (USES)</b>				
	TRANSFERS IN			
	TRANSFERS OUT			
	TOTAL OTHER FINANCING SOURCES (USES)			\$0.00
	NET CHANGE IN FUND BALANCES			-\$428,502.35
<b>FUND BALANCES - BEGINNING</b>				\$4,328,628.00
<b>FUND BALANCES - ENDING</b>				\$3,900,125.65
<b>Note 1: This budget includes a 3% December supplement for all staff.</b>				