

**EVANS COUNTY BOARD OF EDUCATION**  
**FY 2020 APPROVED TENTATIVE BUDGET - ALL FUNDS**

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	\$15,000.00			\$1,260,000.00		\$1,275,000.00
	STATE FUNDS	\$13,480,556.83	\$515,000.00	\$36,000.00			\$14,031,556.83
	FEDERAL FUNDS	\$0.00	\$1,769,873.00	\$1,514,300.00			\$3,284,173.00
	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)	\$348,700.00		\$58,350.00			\$407,050.00
	TOTAL REVENUES	\$17,377,256.83	\$2,344,873.00	\$1,608,650.00	\$1,261,500.00	\$15.00	\$22,592,294.83
EXPENDITURES							
	CURRENT						
	INSTRUCTION	\$9,916,170.19	\$1,408,241.00		\$150,000.00		\$11,474,411.19
	SUPPORT SERVICES						
	PUPIL SERVICES	\$955,979.04	\$188,436.00				\$1,144,415.04
	IMPROV OF INSTR SERVICES	\$255,013.61	\$0.00				\$255,013.61
	INSTRUCTIONAL STAFF TRAINING	\$80,000.00	\$305,888.00				\$385,888.00
	EDUCATIONAL MEDIA SERVICES	\$354,028.19					\$354,028.19
	GENERAL ADMINISTRATION	\$608,224.07	\$260,105.00				\$868,329.07
	SCHOOL ADMINISTRATION	\$1,521,422.71	\$20,000.00				\$1,541,422.71
	BUSINESS ADMINISTRATION	\$236,105.55	\$0.00				\$236,105.55
	MAINTENANCE & OPERATIONS	\$2,022,422.93	\$0.00				\$2,022,422.93
	STUDENT TRANSPORTATION	\$1,058,152.76	\$52,203.00		\$100,000.00		\$1,210,355.76
	CENTRAL SUPPORT SERVICES	\$216,382.85	\$0.00				\$216,382.85
	OTHER SUPPORT SERVICES	\$131,508.71	\$110,000.00				\$241,508.71
	FOOD SERVICE OPERATIONS	\$20,540.00		\$1,892,578.04			\$1,913,118.04
	CAPITAL OUTLAY						\$0.00
	DEBT SERVICES						
	PRINCIPAL					\$1,020,000.00	\$1,020,000.00
	INTEREST					\$452,765.79	\$452,765.79
	TOTAL EXPENDITURES	\$17,375,950.60	\$2,344,873.00	\$1,892,578.04	\$250,000.00	\$1,472,765.79	\$23,336,167.43
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES		\$1,306.23	\$0.00	-\$283,928.04	\$1,011,500.00	-\$1,472,750.79	-\$743,872.60
OTHER FINANCING SOURCE (USES)							
	TRANSFERS IN		\$177,161.00			\$1,472,750.79	\$1,649,911.79
	TRANSFERS OUT		-\$177,161.00		-\$1,472,750.79		-\$1,649,911.79
	TOTAL OTHER FINANCING SOURCES (USES)	\$0.00	\$0.00	\$0.00	-\$1,472,750.79	\$1,472,750.79	\$0.00
	NET CHANGE IN FUND BALANCES	\$1,306.23	\$0.00	-\$283,928.04	-\$461,250.79	\$0.00	-\$743,872.60
FUND BALANCES - BEGINNING		\$3,871,307.88	\$0.00	\$391,157.54	\$1,704,000.00	\$2,000.00	\$5,968,465.42
FUND BALANCES - ENDING		\$3,872,614.11	\$0.00	\$107,229.50	\$1,242,749.21	\$2,000.00	\$5,224,592.82
<b>Note 1: General Fund Budget</b>							
1	This budget includes: (1) \$3000 certified state salary raise; 2% classified staff raise; 3% December supplement for all staff; increase in employer TRS from 20.9% to 21.14%.						
2	This budget reflects changes to the previously-presented budget as follows:						
a.	Decrease of \$16,592.74 in the Instruction Budget due to adding an instructional coach to CES (+\$89,601.98) and decreasing an instructional coach at CHS (-\$106,194.72).						
b.	Decrease of \$7,924.13 in the Pupil Services Budget due to a transfer and changes to counselor and coordinator positions.						
c.	Increase of \$8,351.76 in the Educational Media Services budget due to increase in Media Specialist's salary and benefits.						
d.	Increase of \$12,000 in the Maintenance and Operations Budget due to adding \$10,000 to the SROs budget and \$2000 to property insurance.						
e.	Increase of \$2000 in the General Administration budget for liability Insurance.						
f.	Increase of \$2000 in the Pupil Transportation budget for bus insurance.						
<b>Note 2: Special Revenue Funds and School Nutrition Fund</b>							
1	The Special Revenue Funds reflect the known federal program allotments for FY 20. We are using the same budget as FY 19 for a few of the programs.						
2	The School Nutrition Fund budget has been updated since the May 13, 2019 board meeting.						
<b>Note 3: Capital Projects Funds</b>							
1	We will present an amended budget at some point during FY 2020 when we have a better idea of what the construction expenditures will be.						
<b>Note 4: Debt Service Funds</b>							
1	This budget does bond expenditures for the current Athletic Complex bond and the new CHS bond.						
2	The budgeted expenditures include \$620,000 - Final Principal payment on Athletic Complex bond; \$5270 - Final Interest Payment on Athletic Complex Bond; First Principal Payment on CHS Bond - \$400,000; First 2 Interest Payments on CHS Bond - \$447,495.79.						