

**CITY OF BUFORD BOARD OF EDUCATION
PRELIMINARY GENERAL FUND BUDGET FY2020**

	<u>FY2019</u>	<u>FY2019 Midterm</u>	<u>Proposed FY2020</u>	<u>% of Change</u>	<u>Amount of Change from Midterm</u>
REVENUE:					
Local City Appropriations	\$ 23,900,000.00	\$ 23,900,000.00	\$ 28,900,000.00	11.44%	\$ 5,000,000.00
Tuition	\$ 1,350,000.00	\$ 1,500,000.00	\$ 1,500,000.00	-4.76%	\$ -
Other Local	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	0.00%	\$ -
QBE	\$ 24,067,714.00	\$ 24,721,193.00	\$ 25,814,107.00	4.37%	\$ 1,092,914.00
State Grants (General Fund)	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	0.00%	\$ -
Childcare Revenue	\$ 315,000.00	\$ 315,000.00	\$ 475,000.00	21.15%	\$ 160,000.00
					\$ -
TOTAL PROJECTED REVENUE:	\$ 49,737,714.00	\$ 50,541,193.00	\$ 56,794,107.00	7.44%	\$ 6,252,914.00
PROJECTED GENERAL FUND EQUITY:	\$7,015,825.00	\$7,015,825.00	\$5,664,213.00	-4.88%	

EXPENDITURES:

Certified Salaries	\$ 36,030,000.00	\$ 36,030,000.00	\$ 38,300,000.00	14.9%	\$ 2,270,000.00
Classified Salaries	\$ 8,754,800.00	\$ 8,754,800.00	\$ 9,025,361.00	8.3%	\$ 270,561.00
Federal Salaries paid by Federal Funds	\$ (540,000.00)	\$ (540,000.00)	\$ (679,375.00)	29.4%	\$ (139,375.00)
* New Positions	\$ 670,200.00	\$ 670,200.00	\$ 3,226,301.00	89.4%	\$ 2,556,101.00
Central Office Non Salary Expense	\$ 850,000.00	\$ 850,000.00	\$ 850,000.00	8.8%	\$ -
M&O	\$ 2,450,000.00	\$ 2,450,000.00	\$ 2,850,000.00	32.6%	\$ 400,000.00
M&O - Arena	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	0.0%	\$ -
New BHS/BMS Roof & HVAC	\$ -	\$ -	\$ 1,300,000.00	100.0%	\$ 1,300,000.00
State Staff Development	\$ 110,000.00	\$ 110,000.00	\$ 110,000.00	57.2%	\$ -
Local Technology	\$ 925,000.00	\$ 925,000.00	\$ 925,000.00	60.9%	\$ -
Spe Ed and	\$ 800,000.00	\$ 800,000.00	\$ 800,000.00	48.0%	\$ -
Testing	\$ 76,700.00	\$ 76,700.00	\$ 76,700.00	0.0%	\$ -
Online Assessments/Classes	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	0.0%	\$ -
Transportation	\$ 332,000.00	\$ 332,000.00	\$ 332,000.00	0.0%	\$ -
BES Budget	\$ 60,000.00	\$ 60,000.00	\$ 40,000.00	-33.3%	\$ (20,000.00)
BA Budget	\$ 95,000.00	\$ 95,000.00	\$ 70,000.00	-26.3%	\$ (25,000.00)
BSA Budget	\$ -	\$ -	\$ 50,000.00		\$ 50,000.00
BMS Budget	\$ 83,000.00	\$ 83,000.00	\$ 83,000.00	0.0%	\$ -
BHS Budget	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	0.0%	\$ -
Fine Arts	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	0.0%	\$ -
Vocational State (Local Share)	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	0.0%	\$ -
Pupil Services	\$ -	\$ -	\$ 80,000.00	100.0%	\$ 80,000.00
Transportation (Buses)	\$ 180,000.00	\$ 180,000.00	\$ -	-100.0%	\$ (180,000.00)
TextBooks/Instructional Technology	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	-58.3%	\$ -
Safety & Security	\$ -	\$ 136,105.00	\$ 15,000.00	100.0%	\$ (121,105.00)
Daycare Non Salary Expense	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	0.0%	\$ -
TOTAL PROJECTED EXPENDITURES:	\$ 51,756,700.00	\$ 51,892,805.00	\$ 58,333,987.00	19.0%	\$ 6,441,182.00
Total Projected Rev./(Exp.) Yearly Increase:	\$ (2,018,986.00)	\$ (1,351,612.00)	\$ (1,539,880.00)	-47.7%	
ENDING FUND EQUITY:	\$4,996,839.00	\$5,664,213.00	\$4,124,333.00	-15.0%	

Reflects increase of employer premium for classified personnel

Reflects 16 employees with certificate upgrades

Both Certified and Classified reflect TRS increase

FTE QBE Allotment	4900	4900	5080
Expenditures per FTE \$	10,562.59	10,590.37	11,483.07
			7%

	Special Revenue
Estimated June 30, 2019 Fund Balance	\$ -
Revenue:	
CTAE Perkins Program Improvement	\$ 19,000.00
CTAE Perkins Plus Reserve	\$ 5,400.00
Special Education VIB Flowthrough	\$ 655,398.00
Title I A Improving the Academic Achievement of Disadvantaged	\$ 645,000.00
Title II A Improving Teacher Quality	\$ 65,000.00
Title III A Lanuage Instruction for English Learners	\$ 65,000.00
Title III A Lanuage Instruction for Immigrant Students	\$ 2,500.00
Title IV A Student Support and Academic Enrichment	\$ 20,000.00
Total Federal Revenue	\$ 1,477,298.00
Expenditures:	
Instruction 1000-000	\$ 1,351,798.00
Support (Pupil Services) 2100-000	\$ 7,000.00
Instructional Support 2213-000	\$ 100,000.00
Grants Administration 2230-000	\$ 10,500.00
General Administration 2300-000	\$ 8,000.00
Student Transportation 2700-000	\$ -
Total Federal Expenditures	\$ 1,477,298.00
Surplus/(Deficit)	\$ -
Estimated June 30, 2020 Fund Balance	\$ -

****The grants above are on a reimbursable basis from Georgia Dept of Education**

School Nutrition

Estimated June 30, 2019 Fund Balance		\$	400,000.00
Revenue:			
Student Lunch Sales	1611	\$	475,000.00
Student Breakfast Sales	1612	\$	55,000.00
Supplemental Sales	1621	\$	175,000.00
Adult Sales	1622	\$	80,000.00
Miscellaneous Revenue	1995	\$	1,000.00
State Support Grant	3510	\$	52,080.00
Federal Lunch Reimbursement	4510	\$	945,000.00
Federal Breakfast Reimbursement	4511	\$	275,000.00
USDA/DOD Receipts	4900	\$	155,000.00
Total Federal Revenue		\$	2,213,080.00
Expenditures:			
Salaries & Benefits	114-230	\$	849,061.81
Repairs & Maintenance	430	\$	16,000.00
Travel	580	\$	4,000.00
Supplies, Software & Other	300-890	\$	180,000.00
Food Cost	630	\$	1,000,000.00
USDA/DOD Expenses	635	\$	155,000.00
Total Federal Expenditures		\$	2,204,061.81
Surplus/(Deficit)		\$	9,018.19
Estimated June 30, 2020 Fund Balance		\$	409,018.19

INTERNAL SERVICE FUNDS

	Concessions	Catering Fund 694	Arena (Outside Events) Fund 695
Estimated June 30, 2019 Fund Balance	\$ 16,528.00	\$ 24,625.00	\$ 122,870.00
Revenue:			
Miscellaneous Revenue	\$ 135,000.00	\$ 51,700.00	\$ 115,000.00
Total Revenue	\$ 135,000.00	\$ 51,700.00	\$ 115,000.00
Expenditures:			
Personnel	\$ 9,000.00	\$ 5,700.00	\$ 6,480.00
Contracted Services	\$ 2,450.00	\$ -	\$ 9,000.00
Supplies & Food	\$ 78,000.00	\$ 46,000.00	\$ 2,815.00
Other Misc Expense	\$ 37,500.00	\$ -	\$ 74,000.00
Total Expenditures	\$ 126,950.00	\$ 51,700.00	\$ 92,295.00
Surplus/(Deficit)	\$ 8,050.00	\$ -	\$ 22,705.00
Estimated June 30, 2020 Fund Balance	\$ 24,578.00	\$ 24,625.00	\$ 145,575.00

	Capital Projects	Debt Service
Estimated June 30, 2019 Fund Balance	\$ 3,000,000.00	\$ 59,152,000.00
Revenue:		
SPLOST Gwinnett		\$ 3,780,000.00
SPLOST Hall		
State Capital Outlay	\$ 1,150,000.00	
Interest Earned		
Total Revenue	\$ 1,150,000.00	\$ 3,780,000.00
Expenditures:		
New High School	\$ 4,150,000.00	
New High School Fine Arts		
Bond Payments		\$ 10,770,000.00
Total Expenditures	\$ 4,150,000.00	\$ 10,770,000.00
Surplus/(Deficit)	\$ (3,000,000.00)	\$ (6,990,000.00)
Estimated June 30, 2020 Fund Balance	\$ -	\$ 52,162,000.00

2019-2020 SCHOOL ACTIVITY BUDGETS

	BES	BA	BSA	BMS	BHS	TOTAL
CASH AND CASH EQUIVALENTS	53,250.00	118,551.00	149,622.50	123,698.00	665,795.00	1,110,916.50
FUND EQUITY	53,250.00	118,551.00	149,622.50	123,698.00	665,795.00	1,110,916.50
REVENUES						
1210 Concession Sales	0.00	8,519.00	4,259.50	7,562.00	42,990.00	63,330.50
1215 Club Dues and Fees	157,822.00	17,530.00	8,765.00	3,285.00	191,368.00	378,770.00
1220 Donations	25,005.00	0.00	0.00	23,144.00	122,574.00	170,723.00
1225 Fund Raising/Misc. Sales	59,281.00	67,935.00	33,967.50	122,676.00	688,606.00	972,465.50
1230 Gate Receipts	0.00	0.00	0.00	5,950.00	405,623.00	411,573.00
1310 Tuition	0.00	0.00	0.00	0.00	1,897.00	1,897.00
1500 Earning on Investments or Deposits	0.00	15.00	7.50	0.00	0.00	22.50
1800 Community Services Activities	0.00	286,379.00	143,189.50	0.00	104,445.00	534,013.50
1920 Contributions from Private Sources	0.00	12,616.00	6,308.00	0.00	406,359.00	425,283.00
1985 Student Supply Fees	6,073.00	3,987.00	1,993.50	58,284.00	21,484.00	91,821.50
1995 Other Miscellaneous Revenue	41,634.00	81,127.00	40,563.50	155,605.00	233,450.00	552,379.50
5200 Transfers in	177,514.00	116,916.00	58,458.00	13,145.00	33,036.00	399,069.00
TOTAL REVENUES	467,329.00	595,024.00	297,512.00	389,651.00	2,251,832.00	4,001,348.00
EXPENSES						
1000 Instruction						
199 Salaries	233,565.00	9,888.00	4,944.00	3,359.00	0.00	251,756.00
200 Benefits	3,474.00	612.00	306.00	7,992.00	0.00	12,384.00
300 Professional & Technical Services	0.00	4,467.00	2,233.50	0.00	273,610.00	280,310.50
430 Property Services	0.00	180.00	90.00	110.00	9,967.00	10,347.00
580 Travel	0.00	0.00	0.00	0.00	8,777.00	8,777.00
595 Other Purchase Services	0.00	5,839.00	2,919.50	4,028.00	74,137.00	86,923.50
610 Supplies	0.00	59,587.00	29,793.50	124,322.00	1,286,185.00	1,499,887.50
612 Software	0.00	0.00	0.00	851.00	0.00	851.00
615 Exp. Equipment	0.00	0.00	0.00	186.00	0.00	186.00
810 Instruction dues and fees	0.00	0.00	0.00	53,393.00	0.00	53,393.00
890 Other fees	262.00	0.00	0.00	29,000.00	0.00	29,262.00
2220 Media						
610 Supplies	0.00	0.00	0.00	402.00	0.00	402.00
810 Dues & Fees	0.00	0.00	0.00	351.00	0.00	351.00
890 Other Expenditures	0.00	81,204.00	40,602.00	0.00	0.00	121,806.00
2100 Pupil Services						
810 Dues & Fees	128.00	0.00	0.00	4,135.00	0.00	4,263.00
2400 School Administration						
300 Contracted Services	0.00	0.00	0.00	1,093.00	0.00	1,093.00
430 Property Services	0.00	0.00	0.00	0.00	0.00	0.00
530 Other Purchase Services	0.00	0.00	0.00	4,732.00	0.00	4,732.00
610 Supplies	54,469.00	0.00	0.00	8,167.00	0.00	62,636.00
810 Dues & Fees	0.00	0.00	0.00	1.00	180,636.00	180,637.00
890 Other Expenditures	0.00	0.00	0.00	15,465.00	390,679.00	406,144.00
2600 Maintenance & Operations						
300 M & O Contracted Services	0.00	0.00	0.00	5,397.00	0.00	5,397.00
3200 Enterprise Operations						
199 Salaries	9,667.00	149,038.00	74,519.00	55,019.00	0.00	288,243.00
200 Benefits	0.00	11,402.00	5,701.00	0.00	0.00	17,103.00
300 Professional & Technical Services	0.00	0.00	0.00	0.00	0.00	0.00
430 Property Services	0.00	0.00	0.00	0.00	0.00	0.00
530 Other Purchase Services	0.00	0.00	0.00	0.00	0.00	0.00
610 Supplies	0.00	94,036.00	47,018.00	21,564.00	0.00	162,618.00
890 Other Expenditures	0.00	3,304.00	1,652.00	29,207.00	0.00	34,163.00
5000-930 Transfers out	177,514.00	116,916.00	58,458.00	13,145.00	33,036.00	399,069.00
	0.00					
TOTAL EXPENSES	479,079.00	536,473.00	268,236.50	381,919.00	2,257,027.00	3,922,734.50
Excess of Revenues Over (Under) Expenses	-11,750.00	58,551.00	29,275.50	7,732.00	-5,195.00	78,613.50
BEGINNING FUND EQUITY	65,000.00	60,000.00	120,347.00	115,966.00	670,990.00	1,032,303.00
ENDING FUND EQUITY	53,250.00	118,551.00	149,622.50	123,698.00	665,795.00	1,110,916.50