

DAWSON COUNTY BOARD OF EDUCATION
GENERAL FUND
FY24 TENTATIVE BUDGET

Description	Amended FY23 Budget	Change Amended FY23	Notes	FY24 Budget
Beginning Fund Balance	14,687,774	6,106,342		17,109,292
REVENUES:				
Ad Valorem Taxes: <i>14.200 mills 2022 digest \$1.9B Net - 99.5% collection rate</i>	26,191,447	-		26,191,447
Real Estate Transfer Taxes	893,114	-		893,114
Title Ad Valorem Tax	3,222,653	-		3,222,653
Earnings on Investments	6,713	-		6,713
Other Local Revenues	270,000	-		270,000
Total Local Sources	30,583,927	-		30,583,927
QBE State Earnings (FTE 3,801)	28,605,057	6,863,220	ii	35,468,277
QBE Local Fair Share	(8,169,084)	(1,043,074)		(9,212,158)
Austerity Reduction	-	-		-
State & Federal Grants	1,062,671	(772,770)		289,901
Total State Sources	21,498,644	5,047,376		26,546,020
Total Revenues	52,082,571	5,047,376		57,129,947
Total Available Sources	66,770,345	11,153,718		74,239,240
EXPENDITURES				
1000 - Instruction	30,559,844	3,532,574	a,b,h	34,092,418
2100 - Support (Pupil) Services	1,991,233	109,746	a	2,100,980
2210 - Instructional Support	3,184,328	268,981	a	3,453,309
2213 - Instructional Staff Training	54,447	(2,700)		51,747
2220 - Media Services	805,415	54,833	a	860,247
2300 - General Administration	523,937	103,767	a	627,704
2400 - School Administration	3,043,758	245,044	a	3,288,802
2500 - Business Support	593,245	33,439	a	626,683
2600 - Maintenance & Operations	4,596,389	403,097	a, i, j	4,999,486
2700 - Student Transportation	3,375,322	366,772	a	3,742,094
2800 - Central Support	485,551	27,914	a	513,465
3100 - School Food Service	40,000	(4,000)		36,000
3300 - Community Service	60,000	-		60,000
5000 - Other Uses	347,585	(66,934)		280,651
Total Expenditures	49,661,053	5,072,533		54,733,586
Ending Fund Balance	17,109,292	6,081,185		19,505,653
Total Uses	66,770,345	11,153,718		74,239,240

**DAWSON COUNTY BOARD OF EDUCATION
FY24 CAPITAL PROJECTS & DEBT SERVICE BUDGETS**

PROGRAM		CAPITAL PROJECTS			DEBT SERVICE			
DESCRIPTION	FUNC	FY23 Amended	FY24	Diff	FY23	FY24	Diff	Percent Diff
Beginning Fund Balance		\$ 15,335,159	\$ 8,858,246	\$ (6,476,913)				
				\$ -				
REVENUES								
Proceeds from ELOST		\$ 13,180,084	\$ 9,737,317	\$ (3,442,767)				
Interest Earnings		\$ 1,008	\$ 1,008	\$ -				
Transfers from Capital Projects to Debt Service					\$ 2,401,560	\$ 2,495,163	\$ 93,603	\$ 0
TOTAL REVENUES		\$ 13,181,092	\$ 9,738,325	\$ (3,442,767)	\$ 2,401,560	\$ 2,495,163	\$ 93,603	\$ 0
TOTAL AVAILABLE SOURCES		\$ 28,516,251	\$ 18,596,571	\$ (9,919,680)	\$ 2,401,560	\$ 2,495,163	\$ 93,603	\$ 0
EXPENDITURES								
DEBT SERVICE: 2020 Bond Principal/Intere					\$ 2,399,560	\$ 2,493,163	\$ 93,603	\$ 0
Administrative Fees	2500				\$ 2,000	\$ 2,000	\$ -	\$ -
eSPLOST:								
Facility Upgrades	1	\$ 3,113,212	\$ 1,836,212	\$ (1,277,000)				
Land and Land Improvements	2	\$ 2,577,000	\$ 5,690,000	\$ 3,113,000				
Technology, Equipment, Safety & Security	3	\$ 4,184,322	\$ 3,385,000	\$ (799,322)				
eet, Transportation/Maintenance Equipment	4	\$ 586,560	\$ -	\$ (586,560)				
Books, Digital Resources and other Media	5	\$ 355,000	\$ 385,000	\$ 30,000				
New Buildings	6	\$ 6,440,351	\$ 1,800,000	\$ (4,640,351)				
2020 Bond Payments	7	\$ 2,401,560	\$ 2,495,163	\$ 93,603				
Total Expenditures		\$ 19,658,005	\$ 15,591,375	\$ (4,066,630)	\$ 2,401,560	\$ 2,495,163	\$ 93,603	\$ 0
Ending Fund Balance		\$ 8,858,246	\$ 3,005,196	\$ (5,853,050)	\$ -	\$ -	\$ -	
Total Uses		\$ 28,516,251	\$ 18,596,571	\$ (9,919,680)	\$ 2,401,560	\$ 2,495,163	\$ 93,603	\$ 0

DAWSON COUNTY BOARD OF EDUCATION
OTHER BUDGETS
FY24 TENTATIVE BUDGETS

PROGRAM	BRIGHT START 560-1540			JROTC 482-1862		
Description	Amended FY23 Budget	FY24 Budget	Diff	Amended FY23 Budget	FY24 Budget	Diff
Beginning Fund Balance						
REVENUES						
State Sources	\$ 568,080	\$ 579,969	\$ 11,889	\$ 78,367	\$ 83,029	\$ 4,662
Federal Sources						
Transfers from Other Fund	\$ 258,363	\$ 132,956	\$ (125,407)	\$ 145,131	\$ 147,695	\$ 2,564
Total Sources	\$ 826,443	\$ 712,925	\$ (113,518)	\$ 223,498	\$ 230,724	\$ 7,226
Expenditures						
Function 1000						
Salaries & Benefits (+subs)	\$ 790,443	\$ 723,440	\$ (67,003)	\$ 222,698	\$ 229,424	\$ 6,726
Supplies/Expend Equip	\$ 36,000	\$ 6,000	\$ (30,000)	\$ 800	\$ 800	\$ -
Total Expenditures	\$ 826,443	\$ 729,440	\$ (97,003)	\$ 223,498	\$ 230,224	\$ 6,726
Ending Fund Balance						
	\$ -		\$ -	\$ -		\$ -
Total Uses	\$ 826,443	\$ 729,440	\$ (97,003)	\$ 223,498	\$ 230,224	\$ 6,726

DAWSON COUNTY BOARD OF EDUCATION

Perkins - Fund 406

FY24 Tentative Budgets

Description	FUNC	IV- Carryover 3327	V _ Program Improvement 3324	V - Plus Reserve 3325	Total
Beginning Fund Balance					\$ -
REVENUES					
Federal Funds		\$ 1,913	\$ 27,965	\$ 14,250	\$ 44,128
Total Revenues	0	\$ 1,913	\$ 27,965	\$ 14,250	\$ 44,128
Total Sources	0	\$ 1,913	\$ 27,965	\$ 14,250	\$ 44,128
EXPENDITURES					
Direct Instructions	1000			\$ 14,250	\$ 14,250
Pupil Services	2100		\$ 21,965		\$ 21,965
Instructional Staff Support	2210				\$ -
Instructional Staff Training	2213	\$ 1,913	\$ 6,000		\$ 7,913
Federal Grant Admin	2230				\$ -
General Admin	2300				\$ -
Maintenance & Operations	2600				\$ -
Transportation	2700				\$ -
Central Support	2800				\$ -
School Nutrition Program	3100				\$ -
Transfers	5000				\$ -
Total Expenditures		\$ 1,913	\$ 27,965	\$ 14,250	\$ 44,128
Ending Fund Balance		\$ -	\$ -	\$ -	\$ -
Total Uses		\$ 1,913	\$ 27,965	\$ 14,250	\$ 44,128

DAWSON COUNTY BOARD OF EDUCATION
FEDERAL PROGRAMS
FY24 BUDGETS

Description	FUNC	Title I 402-1750	Title I 402-1770 SI	Title II 414-1784	Title III English 460-1816	Title III Immgrnt 460-1828	Title IV 462-1779	McKinne y Vento 432-1800	Title VIB IDEA 611 404-2824	Federal Preschool IDEA 619 404-2820	School Nutrition Program 6**	Total
Beginning Fund Balance												\$ -
REVENUES												
Local Funds												\$ -
Federal Funds		\$ 563,981	\$ 140,000	\$ 115,803	\$ 20,230	\$ 7,635	\$ 44,203	\$ 67,304	\$ 733,517	\$ 19,289		\$ 1,711,962
Transfer from Other Funds		\$ 72,000										\$ 72,000
Total Revenues		\$ 635,981	\$ 140,000	\$ 115,803	\$ 20,230	\$ 7,635	\$ 44,203	\$ 67,304	\$ 733,517	\$ 19,289	\$ -	\$ 1,783,962
Total Sources		\$ 635,981	\$ 140,000	\$ 115,803	\$ 20,230	\$ 7,635	\$ 44,203	\$ 67,304	\$ 733,517	\$ 19,289	\$ -	\$ 1,783,962
EXPENDITURES												
Direct Instruction	1000	\$ 69,908	\$ 52,671	\$ -	\$ 16,450	\$ 1,000	\$ -	\$ 5,994	\$ 466,492	\$ 19,289		\$ 631,804
Pupil Services	2100	\$ 7,664	\$ -	\$ -	\$ 1,450	\$ 1,950	\$ 3,700	\$ 6,500	\$ 177,935	\$ -		\$ 199,199
Instructional Staff Support	2210	\$ 22,765	\$ 12,329	\$ -	\$ 1,200	\$ 1,685	\$ 18,760	\$ -	\$ 35,000	\$ -		\$ 91,739
Instructional Staff Training	2213	\$ 482,348	\$ 75,000	\$ 42,410	\$ 750	\$ 3,000	\$ 18,893	\$ -	\$ -	\$ -		\$ 622,401
Federal Grant Admin	2230	\$ 38,994	\$ -	\$ 413	\$ 350	\$ -	\$ 2,099	\$ 48,035	\$ -	\$ -		\$ 89,891
General Admin	2300	\$ 14,302	\$ -	\$ 980	\$ 30	\$ -	\$ 751	\$ 1,475	\$ 3,000	\$ -		\$ 20,538
Transportation	2700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,300	\$ 51,090	\$ -		\$ 56,390
School Nutrition Program	3100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Transfers	5000	\$ -	\$ -	\$ 72,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 72,000
Total Expenditures		\$ 635,981	\$ 140,000	\$ 115,803	\$ 20,230	\$ 7,635	\$ 44,203	\$ 67,304	\$ 733,517	\$ 19,289	\$ -	\$ 1,783,962
Ending Fund Balance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Uses		\$ 635,981	\$ 140,000	\$ 115,803	\$ 20,230	\$ 7,635	\$ 44,203	\$ 67,304	\$ 733,517	\$ 19,289	\$ -	\$ 1,783,962

DAWSON COUNTY BOARD OF EDUCATION		
SCHOOL FOOD SERVICE FUND		
FY24 TENTATIVE BUDGET		
Description	Amended FY23 Budget	FY24 Budget
REVENUES		
Beginning Fund Balance	1,221,489	1,224,792
Interest Earnings	1,200	750
Meal Sales	1,183,311	1,244,352
State Reimbursements	102,411	146,314
Federal Reimbursements	1,966,069	2,044,000
Transfer from Other Funds	0	0
Total Revenues	3,252,991	3,435,416
Total Available Sources	4,474,480	4,660,208
EXPENDITURES		
Salaries	917,870	1,009,553
Employee Benefits	685,295	750824.0272
Worker's Comp	17,050	32938.66861
Contract Services	500	500
Travel	2,500	3000
Commodity Hauling	12,760	16300
Supplies	203,813	269516
Web-Subscriptions	14,530	15260
Repairs	0	0
Food	1,394,370	1,602,031
Equipment	0	0
Registration	1,000	1500
Transfers to Other Funds	0	0
Total Expenditures	3,249,688	3,701,423
Ending Fund Balance	1,224,792	958,785
Total Uses	4,474,480	4,660,208

DAWSON COUNTY BOARD OF EDUCATION

American Recovery Plan Act

ARPA ESSER III - Fund 448

Description	PROG	FY22	AFY22	FY23	AFY23	FY24	Total
Beginning Fund Balance							
REVENUES							
Federal Funds		\$ 1,287,448	\$ 1,953,802	\$ 927,954	\$ 943,194	\$ 831,299	\$ 3,728,295
Total Revenues		\$ 1,287,448	\$ 1,953,802	\$ 927,954	\$ 943,194	\$ 831,299	\$ 3,728,295
Total Sources		\$ 1,287,448	\$ 1,953,802	\$ 927,954	\$ 943,194	\$ 831,299	\$ 3,728,295
EXPENDITURES							
	FUNC						
Direct Instruction	1000	\$ 662,342	\$ 576,845	\$ 93,654	\$ 93,894	\$ 43,999	\$ 1,470,734
Pupil Services	2100	\$ 170,000	\$ 118,334	\$ 192,000	\$ 192,000	\$ 196,000	\$ 868,334
Instructional Staff Supp	2210	\$ 280,106	\$ 663,965	\$ 73,000	\$ 73,000	\$ 63,000	\$ 1,153,071
Instruction Staff Traini	2213	\$ 90,000	\$ 335,058	\$ 441,300	\$ 456,300	\$ 431,300	\$ 1,753,958
Media Services	2220	\$ -	\$ 7,102	\$ -	\$ -	\$ -	\$ 7,102
Federal Grant Admin	2230	\$ -	\$ 1,015	\$ -	\$ -	\$ -	\$ 1,015
General Admin	2300	\$ -	\$ 2,029	\$ -	\$ -	\$ -	\$ 2,029
School Admin	2400	\$ -	\$ 27,392	\$ -	\$ -	\$ -	\$ 27,392
Business Services	2500	\$ -	\$ 4,058	\$ -	\$ -	\$ -	\$ 4,058
Maintenance & Operati	2600	\$ 85,000	\$ 127,493	\$ 93,000	\$ 93,000	\$ 97,000	\$ 495,493
Transportation	2700	\$ -	\$ 47,180	\$ 35,000	\$ 35,000	\$ -	\$ 117,180
Central Support	2800	\$ -	\$ 3,044	\$ -	\$ -	\$ -	\$ 3,044
School Nutrition Progra	3100	\$ -	\$ 40,287	\$ -	\$ -	\$ -	\$ 40,287
Transfers	5000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures		\$ 1,287,448	\$ 1,953,802	\$ 927,954	\$ 943,194	\$ 831,299	\$ 3,728,295
Ending Fund Balance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Uses		\$ 1,287,448	\$ 1,953,802	\$ 927,954	\$ 943,194	\$ 831,299	\$ 3,728,295