Budget w/o Federal Vocational Grants

CITY OF BUFORD BOARD OF EDUCATION
PROPOSED BUDGET FY2013

	Original FY2012	Final FY2012 Amended Budget	Projected Actual 2012	FY2013	Fiscal Year Difference	Fiscal Year Variance	% Total Budget
REVENUE:							
Local City Appropriations	$ 17,900,000.00	$ 17,905,872.00	$ 17,905,872.26	$ 18,900,000.00	$ 1,000,000.00	6.25%	59.79%
Tuition	$ 900,000.00	$ 1,255,511.00	$ 1,255,510.94	$ 1,100,000.00	$ 200,000.00	43.57%	3.48%
New Tuition Students		$ -	$ -	$ 200,000.00	$ 200,000.00	100.00%	0.63%
Other Local	$ 45,000.00	$ 100,000.00	$ 100,001.01	$ -	$ (45,000.00)	-450.00%	0.00%
QBE	$ 11,250,000.00	$ 12,987,500.00	$ 12,987,498.00	$ 13,194,836.00	$ 1,944,836.00	19.12%	41.74%
State Grants (General Fund)	$ 55,349.00	$ 8,191.00	$ 8,191.00	$ 55,349.00	$ -	0.00%	0.18%
Bonds for Buses	$ -	$ 162,796.00	$ 162,795.94	$ 76,000.00	$ 76,000.00	#DIV/0!	0.24%
DCH Direct Payment (QBE)		$ -		$ (2,097,288.00)	$ (2,097,288.00)	100.00%	-6.63%
Childcare Revenue	$ 184,000.00	$ 220,274.00	$ 220,274.19	$ 184,000.00	$ -	0.00%	0.58%
TOTAL PROJECTED REVENUE:	$ 30,334,349.00	$ 32,640,144.00	$ 32,640,143.34	$ 31,612,897.00	$ 1,278,548.00	4.74%	100.00%
PROJECTED GENERAL FUND EQUITY:	$4,500,000.00	$6,462,814.00	$6,462,813.83	$7,000,000.00	$ (186,496.25)		
EXPENDITURES:							
Certified Salaries	$ 21,429,074.05	$ 21,429,074.05		$ 24,214,022.92	$ 2,784,948.87	15.17%	70.41%
Classified Salaries	$ 5,472,397.80	$ 5,775,000.00		$ 5,792,450.08	$ 320,052.28	6.25%	16.84%
Federal Salaries paid by Federal Funds	$ (350,000.00)	$ (425,000.00)	$ 27,347,813.46	$ (535,447.27)	$ (185,447.27)	100.00%	-1.56%
Furlough Days (per day $120,000)					$ -	0.00%	0.00%
* *New Positions (FY12)*	$ 645,000.00	$ 645,000.00		$ -	$ (645,000.00)	-100.00%	0.00%
* *Increase in Classified GHI*					$ -	-100.00%	0.00%
Central Office Non Salary Expense	$ 731,013.00	$ 691,300.00 ⌘	$ 691,294.14	$ 731,013.00 ⌘	$ -	0.00%	2.13%
M&O	$ 1,749,009.00	$ 1,927,378.00 ⌘	$ 1,927,378.13 ♋	$ 1,949,009.00 ⌘	$ 200,000.00	11.12%	5.67%
State Staff Development	$ 69,991.00	$ 69,600.00	$ 69,585.91 ♋	$ 69,991.00	$ -	0.00%	0.20%
Local Technology	$ 335,000.00	$ 551,100.00	$ 551,053.97 ♋	$ 335,000.00	$ -	0.00%	0.97%
Apple Lease (Cont'd FY11)	$ 188,000.00	$ 188,000.00	$ 186,495.26 ♋	$ 188,000.00	$ -	100.00%	0.55%
Spe Ed and	$ 365,600.00	$ 366,950.00 ⌘	$ 366,926.28 ♋	$ 365,600.00 ⌘	$ -	0.00%	1.06%
Testing	$ 51,700.00	$ 59,600.00 ⌘	$ 59,558.71 ♋	$ 51,700.00 ⌘	$ -	0.00%	0.15%
New Buses	$ 110,000.00	$ 195,860.00 ⌘	$ 195,860.00 ♋	$ 90,000.00 ⌘	$ (20,000.00)	100.00%	0.26%
Transportation	$ 258,300.00	$ 173,950.00 ⌘	$ 173,927.05 ♋	$ 272,000.00 ⌘	$ 13,700.00	4.49%	0.79%
BES Budget	$ 60,000.00	$ 53,250.00 ⌘	$ 53,236.26 ♋	$ 60,000.00 ⌘	$ -	0.00%	0.17%
BA Budget	$ 95,000.00	$ 93,700.00 ⌘	$ 93,677.92 ♋	$ 95,000.00 ⌘	$ -	0.00%	0.28%
BMS Budget	$ 83,000.00	$ 82,700.00 ⌘	$ 82,676.30 ♋	$ 83,000.00 ⌘	$ -	0.00%	0.24%
BHS Budget	$ 272,000.00	$ 275,660.00 ⌘	$ 275,658.70 ♋	$ 272,000.00 ⌘	$ -	0.00%	0.79%
Fine Arts				$ 10,000.00	$ 10,000.00	0.00%	0.03%
Vocational State	$ 25,000.00	$ 25,000.00 ⌘	$ 25,000.00 ♋	$ 25,000.00 ⌘	$ -	0.00%	0.07%
TextBooks	$ 300,000.00	$ 218,500.00 ⌘	$ 218,458.61 ♋	$ 300,000.00 ⌘	$ -	0.00%	0.87%
Daycare Non Salary Expense	$ 20,000.00	$ 13,000.00 ⌘	$ 12,928.09 ♋	$ 20,000.00 ⌘	$ -	0.00%	0.06%
Increase in Local Supplement							
To include salary and benefits					$ -	0.00%	0.00%
TOTAL PROJECTED EXPENDITURES:	$ 31,910,084.85	$ 32,409,622.05	$ 32,331,528.79	$ 34,388,338.73	$ 2,478,253.88	8.09%	100.00%
Total Projected Rev./(Exp.) Yearly Increase:	$ (1,575,735.85)	$ 230,521.95	$ 308,614.55	$ (2,775,441.73)	$ (456,966.35)		
ENDING FUND EQUITY:	$ 2,924,264.15	$ 6,693,335.95	$ 6,771,428.38	$ 4,224,558.27	$ (643,462.60)	9.16%	

*** Rolled into Salaries for FY13**
Increase in energy cost for utilities
Increase in diesel prices

Expenditures Per FTE Cost per Allotment	$ 9,848.79	$ 9,361.53	$ 9,338.97	$ 9,825.24	$ 2,829,618.55	
FTE	3240	3462	3462	3500		
Fund Balance %	**9.16%**	**20.65%**	**20.94%**	**12.28%**		