

FY 2024 Budget



"In Pursuit of Excellence"

Walton County School District

August 01, 2023

Nathan D. Franklin, Ed.D.
Superintendent

George Underwood
Deputy Superintendent

Rusty Linder
Assistant Superintendent

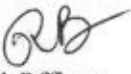


"In Pursuit of Excellence"

Coleman Landers – Chair/District 4
Tom Gibson – Vice-Chair/District 5
Angenette Brooks – District 1
Karen Brown – District 2
Chris Kimbro – District 3
John Jessup – District 6
David Breedlove – District 7

MEMORANDUM

TO: Walton County Board of Education

FROM: Robin Bryant 
Chief Financial Officer

DATE: August 01, 2023

SUBJECT: FY 2024 General Operating Budget

Enclosed please find the FY 2024 budget that reflects the district's needs to support local education efforts. The General Operating budget being proposed is **\$165,280,395** plus any encumbrances carried over and funded from the FY 2023 budget.

The following are significant events/items which affect the FY 2024 expenditure budget.

- 5% salary increase for full-time permanent employees
- \$635 per month increase in employer paid health care costs
- Salary market adjustments for select support staff
- District growth – increased approximately 300 students
- Substantial increases due to inflation in utilities, fuel, insurance, supplies and materials

Millage requirements to operate at this level are based on an adjusted net tax digest; M&O of \$4.13 and Debt Service of \$4.15 billion. Based on current information, the following are millage requirements:

	<u>M&O</u>	<u>Debt Service</u>	<u>Total</u>
CY 2023	16.693	1.390	18.083
CY 2022	<u>17.737</u>	<u>2.134</u>	<u>19.871</u>
Difference	- 1.044	-0.744	- 1.788

The Superintendent submits the attached for review.

WALTON COUNTY SCHOOL DISTRICT

200 Double Springs Church Road • Monroe, Georgia 30656 • 770.266.4520 • www.walton.k12.ga.us

TABLE OF CONTENTS

	<u>Page #'s</u>
Ad Valorem/QBE - History of Millage Rate	1
Value of Home/Tax Liability	2
FY 23 GDOE Earnings Sheet	3
FY 24 GDOE Earnings Sheet	4
FY 24 Revenue and Expenditure Budget - General Operating	5-6
FY 24/23 Budget Listed By Cost Centers - General Operating	7
FY 24 Budget Listed By Central Office/Schools - General Operating	8
FY 24/23 Budget Listed by Objects - General Operating	9
FY 24 Revenue and Expenditure Budget - Debt Service	10
Capital Projects Expenditure (Y-T-D) Budget - ELOST V (#326)	11
Capital Projects Expenditure (Y-T-D) Budget - ELOST VI (#327)	12
FY 24 Revenue and Expenditure Budget - Special Revenue & Fuel Center	13
FY 24 Revenue and Expenditure Budget - Food Service	14

AD VALOREM (M&O)**QBE (State Funding)**

<u>Fiscal Year</u>	<u>Ad Valorem Revenue*</u>	<u>Chg. Fr Prev. yr.</u>	<u>State (QBE) Revenue</u>	<u>Chg. Fm Prev. yr.</u>	<u>FTE Students</u>	<u>Funding per student</u>
2013-14	35,244,883	0	55,577,272	2,698,012	12,961	4,288
2014-15	35,800,506	555,623	61,936,514	6,359,242	13,323	4,649
2015-16	36,676,396	875,890	67,376,357	5,439,843	13,473	5,001
2016-17	37,716,751	1,040,355	69,570,342	2,193,985	13,495	5,155
2017-18	40,991,213	3,274,462	72,274,985	2,704,643	13,603	5,313
2018-19	43,289,422	2,298,209	74,296,561	2,021,576	13,649	5,443
2019-20	45,835,184	2,545,762	76,542,952	2,246,391	13,651	5,607
2020-21	50,046,506	4,211,322	67,772,280	-8,770,672	13,756	4,927
2021-22	53,478,299	3,431,793	71,528,967	3,756,687	13,515	5,293
2022-23	62,619,569	9,141,270	77,784,112	6,255,145	13,972	5,567
2023-24	68,903,491	6,283,922	90,167,634	12,383,522	14,223	6,340

* Net of County Collection Fee of 2.5%

HISTORY OF MILLAGE RATE

<u>Year</u>	<u>M&O</u>	<u>Debt</u>	<u>Total</u>	<u>Change fm Prev Year</u>
2013-14	19.802	3.700	23.502	0.070
2014-15	19.502	3.500	23.002	-0.500
2015-16	19.250	3.350	22.600	-0.402
2016-17	18.900	3.200	22.100	-0.500
2017-18	18.700	2.900	21.600	-0.500
2018-19	18.600	2.600	21.200	-0.400
2019-20	18.600	2.300	20.900	-0.300
2020-21	19.100	2.300	21.400	0.500
2021-22	18.593	2.239	20.832	-0.568
2022-23*	17.737	2.134	19.871	-0.961
2023-24	16.693	1.390	18.083	-1.788

* *Proposed Millage - Lowest in 20 years*

VALUE OF HOME

Average value of Home in Walton County*

FY 18*	175,000
FY 19*	175,000
FY 20*	210,000
FY 21*	225,000
FY 22*	250,000
FY 23*	325,000
FY 24*	350,000

* Information obtained from County Assessor Office

CURRENT TAX LIABILITY (estimated)

<u>Fair Market Value</u>		<u>Assessed Value*</u>	<u>FY 23 Mills</u>	<u>School Tax (est.)</u>
\$100,000	0.4	\$36,000	19.871	\$715
150,000	0.4	56,000	19.871	1,113
200,000	0.4	76,000	19.871	1,510
250,000	0.4	96,000	19.871	1,908
325,000	0.4	126,000	19.871	2,504

FY 24 PROPOSED TAX LIABILITY (estimated)

<u>Fair Market Value</u>		<u>Assessed Value*</u>	<u>FY 24 Mills**</u>	<u>School Tax (est.)</u>	<u>Change fm FY 23</u>
\$100,000	0.4	\$36,000	18.077	\$651	-\$65
150,000	0.4	56,000	18.077	1,012	-100
200,000	0.4	76,000	18.077	1,374	-136
250,000	0.4	96,000	18.077	1,735	-172
325,000	0.4	126,000	18.077	2,278	-226

* Includes \$4,000 Homestead Exemption (local \$2,000/state \$2,000)

**Proposed Millage

Georgia State Department of Education Earnings Sheet for FY 2023

OFFICIAL

School System: 747 - Walton County

FY2023 Midterm

THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$2,897.28

		← Earnings (\$) →		← Earned Positions Grades K-12 →						
DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL \$ MILLS	STATE FUNDS	Teacher	Subj. Spec	Couns.	Tech. Spec
Kindergarten Pgm	926	5,832,031	72,368	5,904,399	1,011,651	4,892,748	61.73		2.06	0.84
Kindergarten Early Intr Pgm	36	284,557	2,813	297,370	50,951	246,419	3.27		0.08	0.03
Primary Grades(1-3) Pgm	2,479	12,492,809	212,944	12,705,753	2,176,984	10,528,769	145.82	7.19	5.51	2.25
Primary Grd Early Intr(1-3) Pgm	145	1,092,294	12,456	1,104,750	189,266	915,484	13.18	0.42	0.32	0.13
Upper Elementary Grd(4-5) Pgm	1,583	6,089,587	111,477	6,201,064	1,062,481	5,138,583	68.83	4.59	3.52	1.44
UpperElem Grd Early Intr(4-5)	90	677,975	6,338	684,313	117,249	567,064	8.18	0.26	0.20	0.08
Middle Grades(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00
Middle School(6-8) Pgm	2,483	10,810,272	174,851	10,985,123	1,882,174	9,102,949	124.15	7.20	5.52	2.26
High School Gen Educ(9-12)	2,658	9,829,845	302,061	9,931,906	1,701,718	8,230,188	115.61		5.91	2.42
CTAE(9-12) PGM	797	3,290,377	261,576	3,551,953	608,598	2,943,367	39.85		1.77	0.72
Students with Disab Cat I	164	1,604,755	40,829	1,645,584	281,952	1,363,632	20.50			0.15
Students with Disab Cat II	82	866,209	10,771	876,980	170,821	706,159	12.62			0.07
Students with Disab Cat III	445	6,948,181	90,868	7,039,049	1,205,060	5,832,989	89.00			0.40
Students with Disab Cat IV	137	3,558,739	57,871	3,616,610	619,664	2,996,946	45.67			0.12
Students with Disab Cat V	166	1,624,325	70,122	1,694,447	290,324	1,404,123	20.75			0.13
Gifted Student Category VI	1,395	9,132,902	140,756	9,273,658	1,588,934	7,684,724	116.25			1.27
Remedial Education Pgm	352	1,909,156	20,219	1,929,375	330,576	1,598,799	23.47		0.76	0.32
Alternate Education Pgm	148	802,713	10,422	813,135	139,321	673,814	9.87		0.33	0.13
Eng Skills of Other Lang (ESOL)	136	1,542,928	7,812	1,550,740	265,701	1,285,039	19.43		0.30	0.12
Spec Ed. Invariant				5,367	923	4,464				
Spec Ed. Supplemental Speech				46,628	7,989	38,639				
TOTAL DIRECT INSTRU.	14,223	78,319,655	1,505,534	79,978,224	13,703,345	66,274,879	938.18	19.66	26.30	12.90
INDIRECT COST										
Cent. Admin		2,509,813	0	2,509,813	430,045	2,079,868				
School Admin		3,648,029	98,175	3,746,204	641,869	3,104,335				
Facility M & O			4,238,450	4,238,450	726,210	3,512,240				
Sub Total (INDIRECT COST)		6,157,942	4,336,625	10,494,567	1,798,124	8,696,443				
MEDIA CENTER PGM		1,865,191	197,303	2,062,494	353,385	1,709,109				
20 DAYS ADDITIONAL INSTRUCTION		601,813		601,813	103,131	498,782				
STAFF & PROFESSIONAL DEV				372,018	63,741	308,277				
PRINCIPAL STAFF & PROF. DEV				5,232	896	4,336				
MIDTERM HOLD HARMLESS				0	0	0				
Health Insurance Incr. (6 MO New Rate).						3,262,230				
Charter System Adjustment				0						
QBE FORMULA EARNINGS		86,944,701	8,140,482	93,514,448	18,022,622	80,754,066	938.18	19.66	26.30	12.90
CATEGORICAL GRANTS										
Pupil Transportation Pgm (Includes 76 Drivers and bus replacement funds of 0)				1,477,665		1,477,665				
Sparsity - Regular				0		0				
Nursing Services				310,077		310,077				
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				95,302,190		82,541,798				
Education Equalization Funding Grant				0		0				
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				95,302,190		82,541,798				
Charter Commission Admin - State				0		0				
Military Counsellors				0		0				
Local Charter Supplement				0		0				
State Commission Charter Supplement				0		0				
TOTAL FUNDING ON THIS ALLOTMENT SHEET				95,302,190		82,541,798				
							Total T&E		33,593	
							NOTES		1. Expenditure controls as set subject to each district's appro 2. Health Insurance for Certificate of \$945.00 for July 2022 through 3. Health Insurance for Certificate of \$1,680.00 for Jan 2023 through 4. Teacher Retirement is funded	

1. Expenditure controls as set forth in O.C.G.A. Section 20-2-167 are reinstated.

2. Health Insurance for Certificated Personnel is funded on a per member per month amount(PM/PM) of \$945.00 for July 2022 through Dec 2022 amount of \$5,670 in OBE under appropriation in FY23(HB 18).

3. Health Insurance for Certificated Personnel is also funded on a per member per month amount(PM/PM) of \$1,580.00 for Jan 2023 through June 2023 amount of \$9,480 in OBE under appropriation in FY23(HB 18).

4. Teacher Retirement is funded at 19.98% in OBE in FY 2023 (HB 911).

Total T&E 33,593,139 includes T&E 24,532,479 and HI 9,060,660

Georgia State Department of Education

5/9/2023

Earnings Sheet for FY 2024

OFFICIAL

School System: 747 - Walton County

THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$3,022.45

FY2024 Initial

Earnings (\$) ← Earned Positions: Grades K-12 →

DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL \$ MILLS	STATE FUNDS	Teacher	Subl. Spec	Couns.	Tech. Spec
Kindergarten Pgm	926	6,431,825	72,369	6,504,194	1,079,076	5,425,118	61.73		2.06	0.84
Kindergarten Early Inter Pgm	36	325,413	2,813	328,226	54,454	273,772	3.27		0.08	0.03
Primary Grades(1-3) Pgm	2,479	13,881,167	212,950	14,094,117	2,338,281	11,755,836	145.82	7.19	5.51	2.25
Primary Grd Early Intv(1-3) Pgm	145	1,213,581	12,456	1,226,037	203,422	1,022,615	13.16	0.42	0.32	0.13
Upper Elementary Grd(4-5) Pgm	1,583	6,766,339	111,474	6,877,813	1,141,062	5,736,751	68.83	4.59	3.52	1.44
Upper Elem Grd Early Intv(4-5)	90	753,319	6,338	759,657	126,031	633,626	8.16	0.26	0.20	0.08
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00
Middle School(6-8) Pgm	2,483	12,011,647	174,852	12,186,499	2,021,788	10,164,701	124.15	7.20	5.52	2.26
High School Gen Educ(9-12)	2,659	10,700,034	302,059	11,002,093	1,826,299	9,175,794	115.81		5.91	2.42
CTAE(9-12) PGM	797	3,650,045	281,575	3,931,620	649,952	3,281,668	39.85		1.77	0.72
Students with Disab Cat I	164	1,814,465	40,830	1,855,295	307,802	1,547,493	20.50		0.36	0.15
Students with Disab Cat II	82	1,111,492	10,771	1,122,263	186,189	936,074	12.82		0.18	0.07
Students with Disab Cat III	445	7,805,455	90,869	7,896,324	1,310,037	6,586,287	89.00		0.99	0.40
Students with Disab Cat IV	137	3,980,425	57,871	4,038,296	669,972	3,368,324	45.87		0.30	0.12
Students with Disab Cat V	166	1,836,593	70,122	1,906,715	316,333	1,590,382	20.75		0.37	0.15
Gifted Student Category VI	1,395	10,414,694	140,756	10,555,450	1,751,199	8,804,251	116.25		3.10	1.27
Remedial Education Pgm	352	2,121,326	20,219	2,141,545	355,292	1,786,253	23.47		0.78	0.32
Alternate Education Pgm	148	891,921	10,422	902,343	149,703	752,640	9.87		0.33	0.13
Eng Spkrs of Other Lang (ESOL)	136	1,714,393	7,812	1,722,205	285,722	1,436,483	19.43		0.30	0.12
Spec Ed. Itinerant				5,657	939	4,718				
Spec Ed. Supplemental Speech				56,857	9,433	47,424				
TOTAL DIRECT INSTRU.	14,223	67,430,234	1,606,558	69,036,792	14,781,996	54,254,796	938.18	19.66	31.60	12.90
INDIRECT COST										
Cent. Admin		2,784,419	0	2,784,419	461,948	2,322,471				
School Admin		4,007,929	98,173	4,106,102	680,226	3,419,876				
Facility M & O			4,238,454	4,238,454	703,180	3,535,274				
Sub Total (INDIRECT COST)		6,792,348	4,336,627	11,128,975	1,846,364	9,277,621				
MEDIA CENTER PGM.		2,072,783	187,322	2,260,105	376,621	1,883,484				
20 DAYS ADDITIONAL INSTRUCTION		686,632		686,632	110,929	557,703				
STAFF & PROFESSIONAL DEV				393,193	65,233	327,960				
PRINCIPAL STAFF & PROF. DEV				5,502	913	4,589				
MIDTERM HOLD HARMLESS										
Health Insurance Incr.(6 MO New Rate).										
Charter System Adjustment										
QBE FORMULA EARNINGS		96,957,997	8,140,507	105,098,504	17,181,046	88,378,667	938.18	19.66	31.60	12.90
CATEGORICAL GRANTS										
Pupil Transportation Pgm (Includes 76 Drivers and bus replacement funds of 0)				1,477,655		1,477,655				
Sparsity - Regular				0		0				
Nursing Services				323,917		323,917				
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				105,361,295		88,180,249				
Education Equalization Funding Grant				1,987,385		1,987,385				
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				107,348,680		90,167,634				
Charter Commission Admin - State				0		0				
Military Counselors				0		0				
Local Charter Supplement				0		0				
State Commission Charter Supplement				0		0				
TOTAL FUNDING ON THIS ALLOTMENT SHEET				107,348,680		90,167,634				

NOTES

1. Expenditure controls as set forth in O.C.G.A. Section 20-2-157 are reinstated, subject to each district's approved flexibility contract.
2. Health Insurance for Certificated Personnel is funded on a per member per month amount(PMPM) of \$1590.00 for an annual funding amount of \$18,960 in QBE under appropriation in FY24(HB 19).
3. Teacher Retirement is funded at 19.98% in QBE in FY 2024 (HB 19).

Total T&E 40,625,007 includes T&E 25,039,887 and HI 15,585,120

FY 2024 EXPENDITURE AND REVENUE BUDGET
JULY 1, 2023 - JUNE 30, 2024
GENERAL OPERATING FUND
(By Program)

<u>PROGRAM NAME</u>	<u>#</u>	<u>EXPENDITURE BUDGET</u>			<u>Revenue Budget</u>
		<u>Salaries & Benefits</u>	<u>Operating</u>	<u>Total</u>	
Pupil Services	0310	872,802	35,578	908,380	0
Board of Education	0315	611,595	341,614	953,209	0
Superintendent	0320	705,054	68,103	773,157	0
Human Resources	0330	892,417	94,517	986,934	0
Business Services	0340	1,343,201	99,134	1,442,335	0
Curriculum & Instruction	0360	1,333,546	41,669	1,375,215	0
Technology	0370	1,306,125	1,299,150	2,605,275	0
Instructional Technology	0375	562,940	619,177	1,182,117	0
Exceptional Education	0380	410,619	9,885	420,504	0
Buildings & Grounds	0410	732,595	4,655,276	5,387,871	0
Maintenance	0420	6,866,615	1,908,600	8,775,215	0
School Administration	0800	11,861,692	442,323	12,304,015	0
Kindergarten	1011	6,140,441	15,145	6,155,586	5,425,118
Grade 1-3	1021	19,405,762	358,586	19,764,348	11,755,836
Grade 9-12	1041	18,939,961	735,031	19,674,992	9,176,794
Grade 4-5	1051	10,922,840	379,055	11,301,895	5,736,751
Kindergarten Early Interven.	1061	0	0	0	273,772
Primary Early Interven.	1071	395,497	0	395,497	1,022,715
Grade 6-8	1081	14,208,561	360,807	14,569,368	10,164,701
Grade 4-5 Early Interven.	1091	249,634	0	249,634	633,626
20 Days Additional Instruction	1100	40,000	0	40,000	557,703
SD/Cost of Instruction	1210	0	71,828	71,828	332,549
Media Centers	1310	2,175,850	127,891	2,303,741	1,893,484
Pupil Transportation	1320	7,241,399	1,960,054	9,201,453	1,853,097
ESOL	1351	1,627,488	3,310	1,630,798	1,436,483
On Behalf Payments	1445	344,229	0	344,229	344,229
Nurse	1500	752,093	20,681	772,774	323,917
Nurse - Medicaid Reimbursement	1555	369,813	0	369,813	0
Childrens Intervention (Medicaid)	1858	0	25,000	25,000	800,000
Special Education	2011	0	0	0	14,080,702
Sp. Ed III	2041	19,087,485	1,269,120	20,356,605	0
Sp. Ed IV	2051	0	0	0	0
Sp. Ed V	2061	2,264,702	0	2,264,702	0
Gifted VI	2111	8,777,446	41,613	8,819,059	8,804,251
Remedial	2211	2,407,884	6,549	2,414,433	1,786,253
Bus Replacement	2411	0	0	0	0
Pre School Handicapped	2620	840,610	0	840,610	287,196
Vocational Lab 9-12	3011	3,542,936	151,239	3,694,175	3,267,668
Vocational Supervisors	3019	49,497	0	49,497	28,667
Vocational Extended Year	3529	65,684	0	65,684	21,864
Vocational Youth Apprentice	3540	65,718	0	65,718	36,890
Vocational Ext. Day Middle Ag	3553	63,783	0	63,783	43,504

FY 2024 EXPENDITURE AND REVENUE BUDGET
JULY 1, 2023 - JUNE 30, 2024
GENERAL OPERATING FUND
(By Program)

EXPENDITURE BUDGET					
<u>PROGRAM NAME</u>	<u>#</u>	<u>Salaries & Benefits</u>	<u>Operating</u>	<u>Total</u>	<u>Revenue Budget</u>
Vocational Extended Day	3554	60,899	0	60,899	60,899
Austerity Reduction	4080	0	0	0	0
Alternative School	5071	760,790	0	760,790	752,640
Coaching/Activity Supplements	6060	894,645	0	894,645	0
Public Health Emergency Prep	6091	59,612	0	59,612	59,612
Ad Valorem Tax	1110	0	0	0	68,903,491
Other Sales Tax	1121	0	0	0	1,800,000
Other Taxes	1190	0	0	0	18,500
TAVT Tax	1191	0	0	0	7,322,288
Central Administration	1450	0	0	0	2,322,471
School Administration	1455	0	0	0	3,419,876
Facility M & O	1457	0	0	0	3,535,274
Equalization	1470	0	0	0	1,987,385
Federal Indirect Cost	1990	0	0	0	374,000
Other Local Revenue	1995	0	0	0	250,000
Midyear Adjustment	9990	0	0	0	400,000
Fund Balance	9990	0	0	0	-6,013,811
Transfers Out	9990	0	885,000	885,000	0
TOTAL		\$149,254,460	90% \$16,025,935	10% \$165,280,395	\$165,280,395

Source of Funding

Local	72,340,080	43.77%
State	91,766,315	55.52%
Federal	<u>1,174,000</u>	<u>0.71%</u>
	\$165,280,395	100.00%

**FY 2024/FY 2023 BUDGETS LISTED BY COST CENTERS
GENERAL OPERATING FUND**

#	<u>Cost Centers</u>	<u>2024 Budget</u>	<u>2023 Budget</u>	<u>Difference</u>
01	Bay Creek Elementary	7,003,787	6,215,615	788,172
02	Harmony Elementary	6,207,868	5,454,755	753,113
10	Loganville Elementary	8,613,584	7,771,994	841,590
11	Monroe Elementary	5,846,145	5,000,704	845,441
12	Walker Park Elementary	6,586,598	5,557,240	1,029,358
13	Walnut Grove Elementary	6,968,189	5,854,404	1,113,785
14	Atha Road Elementary	7,574,592	6,658,085	916,507
15	Youth Elementary	6,879,792	6,273,845	605,947
17	Sharon Elementary	7,539,946	6,491,934	1,048,012
20	Carver Middle	7,983,326	6,980,483	1,002,843
21	Loganville Middle	10,983,746	9,538,269	1,445,477
22	Youth Middle School	10,147,150	8,922,382	1,224,768
30	Loganville High	16,369,189	14,582,571	1,786,618
31	Monroe High	12,420,404	10,223,809	2,196,595
32	Walnut Grove High	13,367,434	11,540,730	1,826,704
50	Alternative	1,200	1,200	0
85	Maintenance	4,132,250	3,749,907	382,343
87	Pupil Services	1,046,046	931,926	114,120
88	Business Services	1,442,335	1,376,684	65,651
89	Board of Education	953,209	1,047,627	-94,418
90	Superintendent	773,157	752,568	20,589
91	Human Resources	986,934	916,811	70,123
92	Transportation	9,205,053	8,059,357	1,145,696
93	Buildings and Grounds	1,192,605	1,021,801	170,804
94	Curriculum & Instruction	1,474,040	1,143,339	330,701
95	Exceptional Education	4,663,796	4,166,238	497,558
96	Technology	2,506,675	1,963,257	543,418
97	Instructional Technology	1,182,117	1,046,765	135,352
99	Undistributed	<u>1,229,228</u>	<u>1,204,580</u>	<u>24,648</u>

TOTAL \$165,280,395 \$144,448,880 \$20,831,515

**FY 2024 BUDGETS LISTED BY CENTRAL OFFICE/SCHOOLS
GENERAL OPERATING FUND**

<u>#</u>	<u>Central Office</u>	<u>Budget</u>	<u>% of Total Budget</u>
87	Pupil Services	1,046,046	0.6%
88	Business Services	1,442,335	0.9%
89	Board of Education	953,209	0.6%
90	Superintendent	773,157	0.5%
91	Human Resources	986,934	0.6%
92	Transportation	9,205,053	5.6%
93	Buildings and Grounds	1,192,605	0.7%
94	Curriculum & Instruction	1,474,040	0.9%
95	Exceptional Education	4,663,796	2.8%
96	Technology	2,506,675	1.5%
97	Instructional Technology	1,182,117	0.7%
99	Undistributed	<u>1,230,428</u>	<u>0.7%</u>
Total		<u>\$26,656,395</u>	<u>16%</u>

<u>#</u>	<u>Schools</u>	<u>Budget</u>	<u>% of Total Budget</u>	<u>Funded FTE (less: Pre-K)</u>
01	Bay Creek Elementary	7,003,787	4.2%	694
02	Harmony Elementary	6,207,868	3.8%	660
10	Loganville Elementary	8,613,584	5.2%	1000
11	Monroe Elementary	5,846,145	3.5%	590
12	Walker Park Elementary	6,586,598	4.0%	662
13	Walnut Grove Elementary	6,968,189	4.2%	693
14	Atha Road Elementary	7,574,592	4.6%	846
15	Youth Elementary	6,879,792	4.2%	751
17	Sharon Elementary	7,539,946	4.6%	733
20	Carver Middle	7,983,326	4.8%	840
21	Loganville Middle	10,983,746	6.6%	1383
22	Youth Middle School	10,147,150	6.1%	1171
30	Loganville High	16,369,189	9.9%	1756
31	Monroe High	12,420,404	7.5%	1060
32	Walnut Grove High	13,367,434	8.1%	1384
85	Maintenance	<u>4,132,250</u>	<u>2.5%</u>	<u>N/A</u>
Total		<u>\$138,624,000</u>	<u>84%</u>	<u>14,223</u>

**FY 2024/2023 BUDGETS LISTED BY OBJECTS
GENERAL OPERATING FUND**

<u>Objects</u>	<u>Descriptions</u>	<u>FY 2024 Budget</u>	<u>FY 2023 Budget</u>	<u>Difference</u>	<u>FY 2024 % of Total Budget</u>
	<u>Salaries & Benefits</u>				
100	Salaries	\$101,670,430	\$92,341,212	\$9,329,219	61.5%
200	Benefits				
	State Health Insurance	\$21,155,775	13,481,812	7,673,963	
	FICA	\$7,147,017	6,461,051	685,966	
	Teachers Retirement	\$18,215,245	16,504,912	1,710,333	
	Workers' Compensation	\$581,000	679,000	-98,000	
	On-Behalf Payments	\$344,229	340,079	4,150	
	Other Employee Benefits	<u>\$140,764</u>	<u>132,168</u>	<u>8,596</u>	
	Sub-Total Benefits	\$47,584,030	37,599,022	9,985,008	28.8%
	Sub-Total Salaries and Benefits	\$149,254,460	129,940,234	19,314,227	90.0%
	<u>Operating</u>				
300	Purchased Professional/Technical Services	\$1,509,703	1,291,014	218,689	
321	Contracted Services - Teachers	\$29,197	29,197	0	
332	Drug and Alcohol Testing/Physicals	\$35,557	34,905	652	
340	Legal Services	\$245,000	245,000	0	
383	Consultant	\$17,340	18,840	-1,500	
397	CPA	\$40,000	40,000	0	
410	Water, Sewer, Cleaning Services	\$1,184,781	1,053,311	131,470	
430	Repair and Maintenance	\$1,216,746	964,777	251,969	
442	Rental Equipment/Vehicles	\$2,500	450	2,050	
444	Other Rentals	\$2,000	2,000	0	
520	Insurance	\$520,189	400,649	119,540	
530	Communications	\$1,585,135	1,399,492	185,643	
561	Tuition to Other GA LUA	\$1,450,000	1,300,000	150,000	
580	Travel - Employees	\$102,262	97,997	4,265	
610	Supplies	\$1,925,549	1,801,364	124,185	
611	Supplies - Technology related	\$44,616	44,407	209	
612	Computer Software	\$76,600	51,600	25,000	
615	Expendable Equipment	\$10,000	10,000	0	
616	Expendable Computer Equipment	\$6,237	6,237	0	
620	Energy	\$3,833,614	3,757,831	75,783	
642	Books and Periodicals	\$78,819	79,161	-342	
734	Computer	\$0	0	0	
810	Dues and Fees	\$162,584	133,216	29,368	
812	RESA Fees	\$1,062,506	882,698	179,808	
890	Other Expenditures		0	0	
930	Transfers to Other Funds	<u>\$885,000</u>	<u>864,500</u>	<u>20,500</u>	
	Sub-Total Operating	\$16,025,935	14,508,646	1,517,289	10.0%
	TOTAL	<u>\$165,280,395</u>	<u>\$144,448,880</u>	<u>\$20,831,516</u>	100.0%

FY 2024 PROJECTED REVENUE AND EXPENDITURE BUDGET
DEBT SERVICE FUND
(FUND # 200)

<u>PROGRAM NAME</u>	<u>FUND #</u>	<u>PROG #</u>	<u>Salaries</u>	<u>EXPENDITURES Operating</u>	<u>Total</u>	<u>REVENUE BUDGET</u>
Debt Service (Principle & Interest)	200	9990	0	6,204,204	6,204,204	
Fund Balance	200		0	0	0	
AD Valorem Taxes	200		0	0	0	5,752,467
Fund Balance	200		0	0	0	451,737
TOTAL			<u>\$0</u>	<u>\$6,204,204</u>	<u>\$6,204,204</u>	<u>\$6,204,204</u>

WALTON COUNTY SCHOOL DISTRICT

YEAR-TO-DATE BUDGET REPORT



FOR 2023 13

	ORIGINAL APPROP	TRANSFRS/ADJUSTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
926 ELOST V (1/1/18-12/31/22)							
8001 TECHNOLOGY - 5 YEAR BUDGET	3,032,500	-2,252,617	779,883	779,883.44	.00	.00	100.0%
8002 INSTR. TECH - 5 YEAR BUDGET	3,824,275	-3,230,740	593,535	593,535.38	.00	.00	100.0%
8003 TRANSPORTATION - 5 YEAR BUDGET	4,034,537	-458,370	3,576,167	2,648,455.50	17,467.00	910,244.41	74.5%
8004 SECURITY UPGRADES	850,141	-28	850,113	850,112.76	.00	.00	100.0%
8005 CURRICULUM - 5 YEAR BUDGET	1,000,000	-723,004	276,996	.00	.00	276,996.00	.0%
8006 ARE ROOF	480,089	-35,404	444,685	444,685.07	.00	.00	100.0%
8007 BCE RENOVATION	12,792,500	707,500	13,500,000	13,463,825.74	26,168.68	10,005.58	99.9%
8022 WGE RENOVATION	5,612,500	337,500	5,950,000	5,699,908.17	244,091.01	6,000.82	99.9%
8033 FUND ADMINISTRATION	43,000	0	43,000	43,878.00	.00	-878.00	102.0%
8050 RUTLAND FACILITY	256,263	-149,851	106,412	187,811.09	.00	-81,399.02	176.5%
8096 LHS- ADDITIONS/RENOVATIONS	100,000	11,886,261	11,986,261	11,987,136.64	.00	-875.64	100.0%
8097 TECHNOLOGY - 5 YEAR CLASSROOM	8,500,000	-579,341	7,920,659	7,859,500.25	27,500.00	33,658.75	99.6%
8098 B&G - 5 YEAR BUDGET	4,767,411	-182,500	4,584,911	4,379,819.14	123,792.25	81,299.85	98.2%
8099 MISC	123,179	1,565,314	1,688,493	1,695,791.73	.00	-7,298.53	100.4%
8100 WGHs ROOF	50,000	612,317	662,317	643,442.23	.00	18,874.27	97.2%
8101 MAHS ROOF	50,000	614,317	664,317	656,379.65	.00	7,936.85	98.8%
8102 WGHs AUX GYM	50,000	5,377,800	5,427,800	3,722,604.02	1,420,518.22	284,677.76	94.8%
8103 MAHS AUX GYM	50,000	5,377,800	5,427,800	4,345,782.76	1,025,131.75	56,885.49	99.0%
8104 WGHs TRACK/TURF	50,000	1,851,525	1,901,525	1,859,673.84	26,311.14	15,540.02	99.2%
8105 MAHS TRACK/TURF	50,000	1,938,915	1,988,915	1,908,476.99	80,436.59	1.42	100.0%
8106 LHS TRACK/TURF	50,000	1,895,220	1,945,220	1,865,019.61	80,108.35	92.04	100.0%
TOTAL ELOST V (1/1/18-12/31/22)	45,766,395	24,552,614	70,319,009	65,635,722.01	3,071,524.99	1,611,762.07	97.7%

GRAND TOTAL 45,766,395 24,552,614 70,319,009 65,635,722.01 3,071,524.99 1,611,762.07 97.7%

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WALTON COUNTY SCHOOL DISTRICT

YEAR-TO-DATE BUDGET REPORT



FOR 2023 13

	ORIGINAL APPROP	TRANSFERS/ ADJUSTMENTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
527 ELOST VI (10/1/22-09/30/27)							
8107 TECHNOLOGY - 5 YEAR BUDGET	11,150,000	850,000	12,000,000	2,947,951.14	259,057.35	8,792,991.51	26.7%
8108 MISCELLANEOUS	31,010	0	31,010	31,000.00	.00	10.00	100.0%
8109 TRANSPORTATION - 5 YEAR BUDGET	4,100,000	0	4,100,000	27,500.00	.00	4,072,500.00	.7%
8110 AREAS - RENOVATIONS & MODIFICATI	100,000	410,000	510,000	288,000.00	222,000.00	.00	100.0%
8111 YES - RENOVATIONS & MODIFICATI	100,000	410,000	510,000	288,000.00	222,000.00	.00	100.0%
8112 YMS - RENOVATIONS	2,737,904	106,596	2,844,500	86,400.00	2,577,142.00	80,958.00	97.2%
8113 WELDING TECHNOLOGY	30,000	0	30,000	.00	23,433.75	6,566.25	78.1%
8114 CURRICULUM	750,000	0	750,000	.00	658,049.37	91,950.63	87.7%
8115 Lighting Project - High School	1,110,000	0	1,110,000	.00	997,522.00	112,478.00	89.9%
TOTAL ELOST VI (10/1/22-09/30/27)	20,108,914	1,776,596	21,885,510	3,668,851.14	5,059,204.47	13,157,454.39	39.9%
GRAND TOTAL	20,108,914	1,776,596	21,885,510	3,668,851.14	5,059,204.47	13,157,454.39	39.9%

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FY 2024 PROJECTED REVENUE AND EXPENDITURE BUDGET
SPECIAL REVENUE FUND (By Program)
(FUND # 402 - 560)

<u>PROGRAM NAME</u>	<u>FUND #</u>	<u>PROG #</u>	<u>EXPENDITURES</u>			<u>REVENUE BUDGET</u>
			<u>Salaries</u>	<u>Operating</u>	<u>Total</u>	
Title I - Regular	402	1750	3,297,726	630,688	3,928,414	3,928,414
Special Education - Preschool Regular	404	2820	248,349	0	248,349	248,349
VI-B Flowthrough Special Education	404	2824	3,071,434	157,504	3,228,938	3,228,938
Special Education - Parent Mentor	404	2831	19,056	0	19,056	19,056
IDEA ARP 611	404	2838	0	90,000	90,000	90,000
Perkins V Grants - Program Improvement	406	3324	0	133,684	133,684	133,684
Title II - Teacher and Principal Training	414	1784	180,642	364,268	544,910	544,910
Education for the Homeless	432	1800	0	59,320	59,320	59,320
ESSER III - ARP	448	4190	3,218,606	1,850,000	5,068,606	5,068,606
Title III - Limited English Proficient	460	1816	14,584	39,173	53,757	53,757
Title IV Part A Student Support	462	1779	137,368	233,760	371,128	371,128
Title IV 21st Century Community Learning	462	1839	632,487	168,894	801,381	801,381
Georgia Pre-K	560	1540	<u>3,156,348</u>	<u>30,000</u>	<u>3,186,348</u>	<u>3,186,348</u>
TOTAL			<u>\$13,976,600</u>	<u>\$3,757,291</u>	<u>\$17,733,891</u>	<u>\$17,733,891</u>

FY 2024 PROJECTED REVENUE AND EXPENDITURE BUDGET
FUEL CENTER FUND
(FUND # 694)

<u>PROGRAM NAME</u>	<u>FUND #</u>	<u>PROG #</u>	<u>EXPENDITURES</u>			<u>REVENUE BUDGET</u>
			<u>Salaries</u>	<u>Operating</u>	<u>Total</u>	
Fuel Center	694	9990	1,709	1,998,291	2,000,000	2,000,000
Fund Balance	694		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL			<u>1,709</u>	<u>1,998,291</u>	<u>2,000,000</u>	<u>2,000,000</u>

FY 2024 PROJECTED REVENUE AND EXPENDITURE BUDGET
FOOD SERVICE FUND
(FUND # 600 - 693)

<u>PROGRAM NAME</u>	<u>FUND PROG</u>		<u>EXPENDITURES</u>			<u>REVENUE BUDGET</u>
	<u>#</u>	<u>#</u>	<u>Salaries</u>	<u>Operating</u>	<u>Total</u>	
Central Office	600	9600	412,076	96,618	508,694	690,748
Bay Creek Elementary	601	9600	318,181	300,650	618,831	662,356
Harmony Elementary	602	9600	291,862	306,435	598,297	669,522
Loganville Elementary	610	9600	270,209	297,471	567,680	522,578
Monroe Elementary	611	9600	220,825	264,141	484,966	527,436
Walker Park Elementary	612	9600	273,456	271,052	544,508	485,407
Walnut Grove Elementary	613	9600	162,253	274,628	436,881	484,183
Atha Road Elementary	614	9600	294,607	298,891	593,498	605,014
Youth Elementary	615	9600	209,360	270,841	480,201	447,160
Sharon Elementary	617	9600	229,344	271,872	501,216	449,200
Carver Middle	620	9600	261,140	430,369	691,509	661,397
Loganville Middle	621	9600	424,182	415,548	839,730	783,122
Youth Middle School	622	9600	373,115	414,173	787,288	696,362
Loganville High	630	9600	314,888	403,010	717,898	723,365
Monroe High	631	9600	261,330	333,352	594,682	617,562
Walnut Grove High	632	9600	376,888	406,858	783,746	724,213
Catering	693	9600	<u>0</u>	<u>13,000</u>	<u>13,000</u>	<u>13,000</u>
TOTAL			<u>\$4,693,716</u>	<u>\$5,068,909</u>	<u>\$9,762,625</u>	<u>\$9,762,625</u>