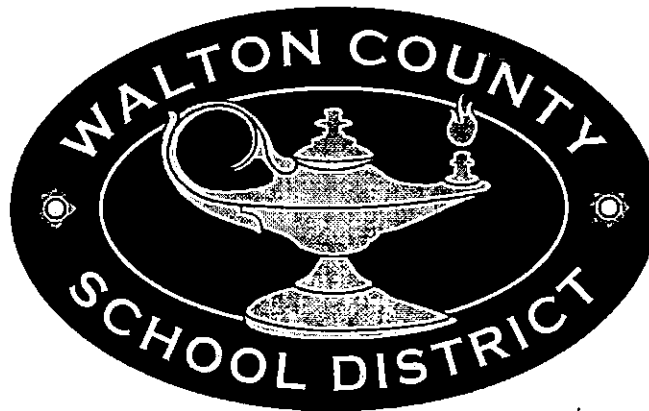


FY 2025
Approved Budget



"In Pursuit of Excellence"

Walton County School District
August 6, 2024

Chip Underwood
Superintendent

Susan Enfinger
Assistant Superintendent

Dr. Brad W. Bolemon
Assistant Superintendent



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

MEMORANDUM

TO: Walton County Board of Education

FROM: Keith Hull
Chief Financial Officer

DATE: August 06, 2024

SUBJECT: FY 2025 General Operating Budget

Enclosed please find the FY 2025 budget that reflects the district's needs to support local education efforts. The General Operating budget being proposed is **\$183,928,158** plus any encumbrances carried over and funded from the FY 2024 budget.

The following are significant events/items which affect the FY 2025 expenditure budget.

- 5% salary increase for full-time permanent employees
- \$565 per month increase in employer paid health care costs
- TRS increase from 19.98 to 20.78
- Salary market adjustments for select support staff
- District growth – FTE and District needs. 11 General Ed positions; 9 SPED teachers and 11 SPED Paras
- 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 \$4.50 and Debt Service of \$4.53 billion. Based on current information, the following are millage requirements:

	<u>M&O</u>	<u>Debt Service</u>	<u>Total</u>
CY 2024	16.176	0.790	16.966
<u>CY 2023</u>	<u>16.693</u>	<u>1.390</u>	<u>18.083</u>
Difference	-0.517	-0.60	-1.117

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 24 GDOE Earnings Sheet	3
FY 25 GDOE Earnings Sheet	4
FY 25 Revenue and Expenditure Budget - General Operating	5-6
FY 25/24 Budget Listed By Cost Centers - General Operating	7
FY 25 Budget Listed By Central Office/Schools - General Operating	8
FY 25/24 Budget Listed by Objects - General Operating	9
FY 25 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 25 Revenue and Expenditure Budget - Special Revenue & Fuel Center	13
FY 25 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. Fr 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
2024-25	72,900,717	3,997,226	98,432,411	8,264,777	14,410	6,831

* 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
2024-25	16.176	0.790	16.966	-1.117

* **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
FY 25*	375,000

* Information obtained from County Assessor Office

CURRENT TAX LIABILITY (estimated)

<u>Fair Market Value</u>		<u>Assessed Value*</u>	<u>FY 24 Mills</u>	<u>School Tax (est.)</u>
\$150,000	0.4	\$56,000	18.083	\$1,013
200,000	0.4	76,000	18.083	1,374
250,000	0.4	96,000	18.083	1,736
325,000	0.4	126,000	18.083	2,278
400,000	0.4	156,000	18.083	2,821

FY 25 PROPOSED TAX LIABILITY (estimated)

<u>Fair Market Value</u>		<u>Assessed Value*</u>	<u>FY 25 Mills**</u>	<u>School Tax (est.)</u>	<u>Change fm FY 25</u>
\$150,000	0.4	\$56,000	16.966	\$950	-\$63
200,000	0.4	76,000	16.966	1,289	-85
250,000	0.4	96,000	16.966	1,629	-107
325,000	0.4	126,000	16.966	2,138	-141
400,000	0.4	156,000	16.966	2,647	-174

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

** Proposed Millage

Earnings Sheet for FY 2024

School System: 747 - Walton County

FY24 Midterm

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

←-----Earnings (\$)--→							←-----Earned Positions--→ Grades K-12			
DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL 5 MILLS	STATE FUNDS	Teacher	Subj. Spec	Couns.	Tech. Spec
Kindergarten Pgm	880	6,069,408	68,774	6,138,182	1,006,712	5,131,470	58.67		1.96	0.80
Kindergarten Early Intr Pgm	32	287,153	2,501	289,654	47,506	242,148	2.91		0.07	0.03
Primary Grade(1-3) Pgm	2,497	13,868,829	214,498	14,083,325	2,309,780	11,773,545	146.88	7.24	5.55	2.27
Primary Grd Early Intrv(1-3) Pgm	133	1,104,231	11,425	1,115,656	182,977	932,679	12.09	0.39	0.30	0.12
Upper Elementary Grd(4-5) Pgm	1,600	6,783,669	112,671	6,896,340	1,131,056	5,765,284	69.57	4.64	3.56	1.45
UppElem Grd Early Intrv(4-5)	78	647,594	5,493	653,087	107,112	545,975	7.09	0.23	0.17	0.07
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00
Middle School(6-8) Pgm	2,396	11,496,998	168,726	11,665,724	1,913,274	9,752,460	119.80	6.94	5.32	2.18
High School Gen Educ(9-12)	2,798	11,168,281	317,849	11,486,130	1,883,819	9,602,311	121.65		6.22	2.54
CTAE(9-12) PGM	800	3,640,115	262,559	3,902,674	640,070	3,262,604	40.00		1.78	0.73
Students with Disab Cat I	200	2,194,859	49,793	2,244,652	368,141	1,876,511	25.00		0.44	0.18
Students with Disab Cat II	92	1,236,950	12,085	1,249,035	204,852	1,044,183	14.15		0.20	0.08
Students with Disab Cat III	480	8,351,245	98,016	8,449,261	1,385,748	7,063,513	96.00		1.07	0.44
Students with Disab Cat IV	135	3,890,581	57,027	3,947,608	647,440	3,300,168	45.00		0.30	0.12
Students with Disab Cat V	174	1,909,527	73,501	1,983,028	325,233	1,657,795	21.75		0.39	0.16
Gifted Student Category VI	1,485	10,996,908	149,837	11,146,745	1,828,157	9,318,588	123.75		3.30	1.35
Remedial Education Pgm	332	1,984,608	19,070	2,003,678	328,620	1,675,058	22.13		0.74	0.30
Alternate Education Pgm	149	890,682	10,492	901,174	147,800	753,374	9.93		0.33	0.14
Eng.Spkr.s of Other Lang.(ESOL)	149	1,863,072	8,558	1,871,630	306,963	1,564,667	21.29		0.33	0.14
Spec Ed. Itinerant				5,657	928	4,729				
Spec Ed. Supplemental Speech				56,857	9,325	47,532				
TOTAL DIRECT INSTRUC.	14,410	88,384,710	1,642,873	90,090,097	14,775,513	75,314,584	957.66	19.44	32.03	13.10
INDIRECT COST							Earned Positions			
Cent. Admin		2,850,723	0	2,850,723	467,542	2,383,181				
School Admin		4,012,339	99,345	4,111,684	674,350	3,437,334				
Facility M & O			4,294,181	4,294,181	704,281	3,589,900				
Sub Total (INDIRECT COST)		6,863,062	4,393,526	11,256,588	1,846,173	9,410,415				
MEDIA CENTER PGM.		2,072,608	199,669	2,272,277	372,672	1,899,605				
20 DAYS ADDITIONAL INSTRUCTION		662,992		662,992	108,736	554,256				
STAFF & PROFESSIONAL DEV				401,471	65,845	335,626				
PRINCIPAL STAFF & PROF. DEV				5,502	902	4,600				
MIDTERM HOLD HARMLESS				0	0	0				
One Time Payment						0				
Charter System Adjustment				0		0				
QBE FORMULA EARNINGS		97,983,372	6,236,068	104,688,927	17,169,841	87,519,086	957.66	19.44	32.03	13.10
CATEGORICAL GRANTS							NOTES			
Pupil Transportation Pgm (Includes 76 Drivers and bus replacement funds of 0)				1,516,096		1,516,096				
Sparsity - Regular				0		0				
Nursing Services				323,917		323,917				
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				106,528,940		89,359,099				
Education Equalization Funding Grant				1,987,385		1,987,385				
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				108,516,325		91,346,484				
Charter Commission /GAOEE Admin - State						0				
Military Counselors						0				
Local Charter Supplement						0				
State Commission Charter Supplement				0		0				
TOTAL FUNDING ON THIS ALLOTMENT SHEET				108,516,325		91,346,484				

Total T&E	40,625,007	includes T&E	25,039,887	and HI	15,585,120
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Georgia State Department Of Education
Earnings Sheet for FY 2025

5/14/2024

School System: 747 - Walton County

FY25 Initial

THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$3,191.67

Earnings (\$)							Earned Positions Grades K-12			
DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL 5 MILLS	STATE FUNDS	Teacher	Subj. Spec	Couns.	Tech. Spec
Kindergarten Pgm	880	6,528,431	68,770	6,597,201	1,179,945	5,417,256	58.67		1.96	0.80
Kindergarten Early Intr Pgm	32	308,968	2,501	311,469	55,708	255,761	2.91		0.07	0.03
Primary Grade(1-3) Pgm	2,497	14,938,148	214,495	15,152,643	2,710,132	12,442,511	146.88	7.24	5.55	2.27
Primary Grd Early Intrv(1-3) Pgm	133	1,189,365	11,425	1,200,790	214,768	986,022	12.09	0.39	0.30	0.12
Upper Elementary Grd(4-5) Pgm	1,600	7,306,741	112,674	7,419,415	1,327,002	6,092,413	69.57	4.64	3.56	1.45
UppElem Grd Early Intrv(4-5)	78	697,522	5,493	703,015	125,738	577,277	7.09	0.23	0.17	0.07
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00
Middle School(6-8) Pgm	2,396	12,383,473	168,731	12,552,204	2,245,029	10,307,175	119.80	6.94	5.32	2.18
High School Gen Educ(9-12)	2,798	12,029,439	317,856	12,347,295	2,208,380	10,138,915	121.65		6.22	2.54
CTAE(9-12) PGM	800	3,920,784	262,560	4,183,344	748,214	3,435,130	40.00		1.78	0.73
Students with Disab Cat I	200	2,364,069	49,793	2,413,862	431,732	1,982,130	25.00		0.44	0.18
Students with Disab Cat II	92	1,332,311	12,085	1,344,396	240,452	1,103,944	14.15		0.20	0.08
Students with Disab Cat III	480	8,995,080	98,018	9,093,078	1,626,346	7,466,732	96.00		1.07	0.44
Students with Disab Cat IV	135	4,190,509	57,027	4,247,536	759,695	3,487,841	45.00		0.30	0.12
Students with Disab Cat V	174	2,056,740	73,502	2,130,242	381,005	1,749,237	21.75		0.39	0.16
Gifted Student Category VI	1,485	11,844,745	149,837	11,994,582	2,145,296	9,849,286	123.75		3.30	1.35
Remedial Education Pgm	332	2,137,619	19,069	2,156,688	385,735	1,770,953	22.13		0.74	0.30
Alternate Education Pgm	149	959,353	10,493	969,846	173,462	796,384	9.93		0.33	0.14
Eng.Spkr.of Other Lang.(ESOL)	149	2,006,705	8,558	2,015,263	360,441	1,654,822	21.29		0.33	0.14
Spec Ed. Itinerant				6,021	1,077	4,944				
Spec Ed. Supplemental Speech				77,919	13,936	63,983				
TOTAL DIRECT INSTRUC.	14,410	95,189,982	1,642,887	96,916,809	17,334,093	79,582,716	957.66	19.44	32.03	13.10
INDIRECT COST										
Cent. Admin		3,067,732	0	3,067,732	548,680	2,519,052				
School Admin		4,289,109	99,350	4,388,459	784,900	3,603,559				
Facility M & O			4,294,175	4,294,175	768,036	3,526,139				
Sub Total (INDIRECT COST)		7,356,841	4,393,525	11,750,366	2,101,616	9,648,750				
MEDIA CENTER PGM.		2,232,806	199,670	2,432,476	435,061	1,997,415				
20 DAYS ADDITIONAL INSTRUCTION		714,125		714,125	127,725	586,400				
STAFF & PROFESSIONAL DEV				425,240	76,056	349,184				
PRINCIPAL STAFF & PROF. DEV				5,829	1,043	4,786				
MIDTERM HOLD HARMLESS										
One Time Payment						0				
Charter System Adjustment				0		0				
QBE FORMULA EARNINGS		105,493,754	6,236,082	112,244,845	20,075,594	92,169,251	957.66	19.44	32.03	13.10
CATEGORICAL GRANTS										
Pupil Transportation Pgm (Includes 90 Drivers and bus replacement funds of 0)				4,502,291		4,502,291				
Sparsity - Regular				0		0				
Nursing Services				341,823		341,823				
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				117,088,959		97,013,365				
Education Equalization Funding Grant				1,419,046		1,419,046				
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				118,508,005		98,432,411				
Charter Commission /GADOE Admin - State						0				
Military Counselors						0				
Local Charter Supplement						0				
State Commission Charter Supplement				0		0				
TOTAL FUNDING ON THIS ALLOTMENT SHEET				118,508,005		98,432,411				

NOTES

- Expenditure controls as set forth in O.C.G.A. Section 20-2-167 are reinstated, subject to each district's approved flexibility contract.
- Health Insurance for Certificated Personnel is funded on a per member per month amount(PM/PM) of \$1,760.00 for an annual funding amount of \$21,120 in QBE under appropriation in FY25(HB 916).
- Teacher Retirement is funded at 20.78% in QBE in FY 2025 (HB 916).

Total T&E	44,374,849	includes T&E	26,296,129	and HI	18,078,720
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FY 2025 EXPENDITURE AND REVENUE BUDGET
JULY 1, 2024 - JUNE 30, 2025
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	925,858	36,051	961,909	0
Board of Education	0315	613,210	191,614	804,824	0
Superintendent	0320	685,531	69,503	755,034	0
Human Resources	0330	1,193,671	102,080	1,295,751	0
Business Services	0340	1,463,271	107,190	1,570,461	0
Curriculum & Instruction	0360	1,320,352	42,277	1,362,629	0
Technology	0370	1,528,064	1,167,980	2,696,044	0
Instructional Technology	0375	608,376	922,267	1,530,643	0
Exceptional Education	0380	502,737	9,885	512,622	0
Buildings & Grounds	0410	793,521	4,764,263	5,557,784	0
Maintenance	0420	7,530,761	1,997,500	9,528,261	0
School Administration	0800	12,997,155	445,654	13,442,809	0
Career Competencies Class	0802	0	30,000	30,000	0
Kindergarten	1011	7,044,867	15,178	7,060,045	5,417,256
Grade 1-3	1021	22,335,064	358,586	22,693,650	12,442,511
Grade 9-12	1041	21,203,506	724,505	21,928,011	10,138,915
Grade 4-5	1051	12,486,127	379,537	12,865,664	6,092,413
Kindergarten Early Interven.	1061	0	0	0	255,761
Primary Early Interven.	1071	310,222	0	310,222	986,022
Grade 6-8	1081	15,546,841	358,384	15,905,225	10,307,175
Grade 4-5 Early Interven.	1091	0	0	0	577,277
20 Days Additional Instruction	1100	40,000	0	40,000	586,400
SD/Cost of Instruction	1210	0	77,288	77,288	349,184
Principal Staff & Professional	1211	0	0	0	4,786
Media Centers	1310	2,303,290	130,618	2,433,908	1,997,415
Pupil Transportation	1320	8,817,267	2,176,230	10,993,497	4,502,291
ESOL	1351	1,787,315	3,851	1,791,166	1,654,822
On Behalf Payments	1445	365,505	0	365,505	365,505
Nurse	1500	879,315	21,123	900,438	341,823
Nurse - Medicaid Reimbursement	1555	396,090	0	396,090	0
Childrens Intervention (Medicaid)	1858	0	25,000	25,000	900,000
Special Education	2011	0	0	0	15,858,811
Sp. Ed III	2041	22,037,277	1,644,245	23,681,522	0
Sp. Ed IV	2051	0	0	0	0
Sp. Ed V	2061	2,726,713	0	2,726,713	0
Gifted VI	2111	8,722,470	45,903	8,768,373	9,849,286
Remedial	2211	2,889,449	6,258	2,895,707	1,770,953
Bus Replacement	2411	0	0	0	0
Pre School Handicapped	2620	859,926	0	859,926	433,372
Vocational Lab 9-12	3011	4,003,982	165,410	4,169,392	3,435,130
Vocational-CTAE 5-8	3018	0	4,500	4,500	0
Vocational Supervisors	3019	43,969	0	43,969	28,877

FY 2025 EXPENDITURE AND REVENUE BUDGET
JULY 1, 2024 - JUNE 30, 2025
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 Year	3529	68,681	0	68,681	22,996		
Vocational Youth Apprentice	3540	57,605	0	57,605	37,635		
Vocational Ext. Day Middle Ag	3553	65,015	0	65,015	44,342		
Vocational Extended Day	3554	196,996	0	196,996	136,825		
Austerity Reduction	4080	0	0	0	0		
Alternative School	5071	794,535	0	794,535	796,384		
Coaching/Activity Supplements	6060	875,744	0	875,744	0		
Ad Valorem Tax	1110	0	0	0	72,805,367		
Other Sales Tax	1121	0	0	0	1,600,000		
Appropriation-City/County	1170	0	0	0	1,032,000		
Other Taxes	1190	0	0	0	18,500		
TAVT Tax	1191	0	0	0	7,100,000		
Central Administration	1450	0	0	0	2,519,052		
School Administration	1455	0	0	0	3,603,559		
Facility M & O	1457	0	0	0	3,526,139		
Equalization	1470	0	0	0	1,419,046		
Interest	1500	0	0	0	526,328		
Rentals	1910	0	0	0	150,000		
Federal Indirect Cost	1990	0	0	0	219,000		
Other Local Revenue	1995	0	0	0	75,000		
Midyear Adjustment	9990	0	0	0	0		
Fund Balance	9990	0	0	0	0		
Transfers Out	9990	0	885,000	885,000	0		
TOTAL		\$167,020,278	91%	\$16,907,880	9%	\$183,928,158	\$183,928,158

Source of Funding

Local	83,672,700	45.49%
State	99,136,458	53.90%
Federal	<u>1,119,000</u>	<u>0.61%</u>
	\$183,928,158	100.00%

**FY 2025/FY 2024 BUDGETS LISTED BY COST CENTERS
GENERAL OPERATING FUND**

#	<u>Cost Centers</u>	<u>2025 Budget</u>	<u>2024 Budget</u>	<u>Difference</u>
01	Bay Creek Elementary	7,718,494	7,003,787	714,707
02	Harmony Elementary	7,036,811	6,207,868	828,943
10	Loganville Elementary	9,218,690	8,613,584	605,106
11	Monroe Elementary	5,974,842	5,846,145	128,697
12	Walker Park Elementary	7,849,229	6,586,598	1,262,631
13	Walnut Grove Elementary	7,647,831	6,968,189	679,642
14	Atha Road Elementary	8,420,804	7,574,592	846,212
15	Youth Elementary	7,871,206	6,879,792	991,414
17	Sharon Elementary	8,300,518	7,539,946	760,572
20	Carver Middle	9,099,592	7,983,326	1,116,266
21	Loganville Middle	12,940,825	10,983,746	1,957,079
22	Youth Middle School	11,575,680	10,147,150	1,428,530
30	Loganville High	17,428,284	16,369,189	1,059,095
31	Monroe High	13,063,714	12,420,404	643,310
32	Walnut Grove High	14,668,202	13,367,434	1,300,768
50	Alternative	1,200	1,200	0
85	Maintenance	4,496,912	4,132,250	364,662
87	Pupil Services	1,044,380	1,046,046	-1,666
88	Business Services	1,570,461	1,442,335	128,126
89	Board of Education	804,824	953,209	-148,385
90	Superintendent	755,034	773,157	-18,123
91	Human Resources	1,295,751	986,934	308,817
92	Transportation	10,997,097	9,205,053	1,792,044
93	Buildings and Grounds	1,271,244	1,192,605	78,639
94	Curriculum & Instruction	1,461,386	1,474,040	-12,654
95	Exceptional Education	6,036,552	4,663,796	1,372,756
96	Technology	2,597,444	2,506,675	90,769
97	Instructional Technology	1,530,643	1,182,117	348,526
99	Undistributed	<u>1,250,508</u>	<u>1,229,228</u>	<u>21,280</u>
TOTAL		<u>\$183,928,158</u>	<u>\$165,280,395</u>	<u>\$18,647,763</u>

**FY 2025 BUDGETS LISTED BY CENTRAL OFFICE/SCHOOLS
GENERAL OPERATING FUND**

#	<u>Central Office</u>	<u>Budget</u>	<u>% of Total Budget</u>
87	Pupil Services	1,044,380	0.6%
88	Business Services	1,570,461	0.9%
89	Board of Education	804,824	0.4%
90	Superintendent	755,034	0.4%
91	Human Resources	1,295,751	0.7%
92	Transportation	10,997,097	6.0%
93	Buildings and Grounds	1,271,244	0.7%
94	Curriculum & Instruction	1,461,386	0.8%
95	Exceptional Education	6,036,552	3.3%
96	Technology	2,597,444	1.4%
97	Instructional Technology	1,530,643	0.8%
99	Undistributed	<u>1,251,708</u>	<u>0.7%</u>
Total		<u>\$30,616,524</u>	<u>17%</u>

#	<u>Schools</u>	<u>Budget</u>	<u>% of Total Budget</u>	<u>Funded FTE (less: Pre-K)</u>
01	Bay Creek Elementary	7,718,494	4.2%	720
02	Harmony Elementary	7,036,811	3.8%	622
10	Loganville Elementary	9,218,690	5.0%	919
11	Monroe Elementary	5,974,842	3.2%	523
12	Walker Park Elementary	7,849,229	4.3%	710
13	Walnut Grove Elementary	7,647,831	4.2%	687
14	Atha Road Elementary	8,420,804	4.6%	736
15	Youth Elementary	7,871,206	4.3%	720
17	Sharon Elementary	8,300,518	4.5%	692
20	Carver Middle	9,099,592	4.9%	860
21	Loganville Middle	12,940,825	7.0%	1322
22	Youth Middle School	11,575,680	6.3%	1217
30	Loganville High	17,428,284	9.5%	1876
31	Monroe High	13,063,714	7.1%	1219
32	Walnut Grove High	14,668,202	8.0%	1521
85	Maintenance	<u>4,496,912</u>	<u>2.4%</u>	<u>N/A</u>
Total		<u>\$153,311,634</u>	<u>83%</u>	<u>14,344</u>

**FY 2025/2024 BUDGETS LISTED BY OBJECTS
GENERAL OPERATING FUND**

<u>Objects</u>	<u>Descriptions</u>	<u>FY 2025 Budget</u>	<u>FY 2024 Budget</u>	<u>Difference</u>	<u>FY 2025 % of Total Budget</u>
	<u>Salaries & Benefits</u>				
100	Salaries	112,767,029	\$101,670,430	\$11,096,599	61.3%
200	Benefits				
	State Health Insurance	25,015,263	\$21,155,775	\$3,859,488	
	FICA	7,729,384	\$7,147,017	\$582,367	
	Teachers Retirement	20,374,332	\$18,215,245	\$2,159,087	
	Workers' Compensation	581,000	\$581,000	\$0	
	On-Behalf Payments	365,505	\$344,229	\$21,276	
	Other Employee Benefits	187,765	<u>\$140,764</u>	\$47,001	
	Sub-Total Benefits	<u>\$54,253,249</u>	\$47,584,030	\$6,669,219	29.5%
	Sub-Total Salaries and Benefits	\$167,020,278	\$149,254,460	17,765,818	91.0%
	<u>Operating</u>				
300	Purchased Professional/Technical Services	1,955,870	\$1,509,703	\$446,167	
321	Contracted Services - Teachers	1,000	\$29,197	-\$28,197	
332	Drug and Alcohol Testing/Physicals	41,220	\$35,557	\$5,663	
340	Legal Services	90,000	\$245,000	-\$155,000	
383	Consultant	22,500	\$17,340	\$5,160	
397	CPA	45,000	\$40,000	\$5,000	
410	Water, Sewer, Cleaning Services	1,239,360	\$1,184,781	\$54,579	
430	Repair and Maintenance	1,125,791	\$1,216,746	-\$90,955	
442	Rental Equipment/Vehicles	9,500	\$2,500	\$7,000	
444	Other Rentals	2,000	\$2,000	\$0	
520	Insurance	535,593	\$520,189	\$15,404	
530	Communications	1,697,871	\$1,585,135	\$112,736	
561	Tuition to Other GA LUA	1,471,000	\$1,450,000	\$21,000	
580	Travel - Employees	101,642	\$102,262	-\$620	
610	Supplies	2,069,020	\$1,925,549	\$143,471	
611	Supplies - Technology related	51,492	\$44,616	\$6,876	
612	Computer Software	170,000	\$76,600	\$93,400	
615	Expendable Equipment	33,136	\$10,000	\$23,136	
616	Expendable Computer Equipment	17,980	\$6,237	\$11,743	
620	Energy	4,042,719	\$3,833,614	\$209,105	
642	Books and Periodicals	79,838	\$78,819	\$1,019	
734	Computer		\$0	\$0	
810	Dues and Fees	207,094	\$162,584	\$44,510	
812	RESA Fees	1,013,253	\$1,062,506	-\$49,253	
890	Other Expenditures			\$0	
930	Transfers to Other Funds	885,000	<u>\$885,000</u>	\$0	
	Sub-Total Operating	<u>\$16,907,880</u>	\$16,025,935	\$881,945	9.0%
	TOTAL	<u>\$183,928,158</u>	<u>\$165,280,395</u>	\$18,647,763	100.0%

**FY 2025 PROJECTED REVENUE AND EXPENDITURE BUDGET
DEBT SERVICE FUND
(FUND # 200)**

<u>PROGRAM NAME</u>	<u>FUND</u> <u>#</u>	<u>PROG</u> <u>#</u>	<u>Salaries</u>	<u>EXPENDITURES</u> <u>Operating</u>	<u>Total</u>	<u>REVENUE</u> <u>BUDGET</u>
Debt Service (Principle & Interest)	200	9990	0	6,188,006	6,188,006	
Fund Balance	200		0	0	0	
AD Valorem Taxes	200		0	0	0	3,577,072
Fund Balance	200		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL			<u>\$0</u>	<u>\$6,188,006</u>	<u>\$6,188,006</u>	<u>\$3,577,072</u>

WALTON COUNTY SCHOOL DISTRICT



YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP	TRANSFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
326*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	3,637,041.24	6,113.06	-66,987.39	101.9%
8004 SECURITY UPGRADES	850,141	-28	850,113	850,112.76	.00	.00	100.0%
8005 CURRICULUM - 5 YEAR BUDGET	1,000,000	-731,117	268,883	.00	.00	268,883.00	.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	13,497,029.74	.00	2,970.26	100.0%
8022 WGE RENOVATION	5,612,500	337,500	5,950,000	5,895,224.00	54,775.98	.02	100.0%
8033 FUND ADMINISTRATION	43,000	0	43,000	43,002.00	.00	-2.00	100.0%
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	7,887,000.25	.00	33,658.75	99.6%
8098 B&G - 5 YEAR BUDGET	4,767,411	-182,500	4,584,911	4,549,958.32	20,178.87	14,774.05	99.7%
8099 MISC	123,179	1,573,427	1,696,606	1,718,948.45	.00	-22,342.25	101.3%
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	5,116,890.72	250,898.10	60,011.18	98.9%
8103 MAHS AUX GYM	50,000	5,377,800	5,427,800	5,127,461.38	300,338.62	.00	100.0%
8104 WGHS TRACK/TURF	50,000	1,851,525	1,901,525	1,835,610.63	.00	65,914.37	96.5%
8105 MAHS TRACK/TURF	50,000	1,938,915	1,988,915	1,960,065.82	976.08	27,873.10	98.6%
8106 LHS TRACK/TURF	50,000	1,895,220	1,945,220	2,035,542.59	.00	-90,322.59	104.6%
TOTAL ELOST V (1/1/18-12/31/22)	45,766,395	24,552,614	70,319,009	69,446,761.40	633,280.71	238,966.96	99.7%
GRAND TOTAL	45,766,395	24,552,614	70,319,009	69,446,761.40	633,280.71	238,966.96	99.7%

** END OF REPORT - Generated by Keith Hull **

WALTON COUNTY SCHOOL DISTRICT



YEAR-TO-DATE BUDGET REPORT

FOR 2024 13

	ORIGINAL APPROP	TRANSFERS/ ADJUSTMENTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
327 ELOST VI (10/1/22-09/30/27)							
8033 FUND ADMINISTRATION	43,000	0	43,000	7,487.00	.00	35,513.00	17.4%
8107 TECHNOLOGY - 5 YEAR BUDGET	11,150,000	850,000	12,000,000	3,934,243.26	58,958.49	8,006,798.25	33.3%
8108 MISCELLANEOUS	1,315,214	0	1,315,214	1,187,937.75	124,415.00	2,861.25	99.8%
8109 TRANSPORTATION - 5 YEAR BUDGET	4,115,000	78,500	4,193,500	355,012.19	859.59	3,837,628.22	8.5%
8110 ARES - RENOVATIONS & MODIFICAT	11,898,527	578,692	12,477,219	2,339,361.45	9,871,336.20	266,520.97	97.9%
8111 YES - RENOVATIONS & MODIFICATI	12,825,778	626,018	13,451,796	3,136,932.33	9,866,447.08	448,416.59	96.7%
8112 YMS - RENOVATIONS	2,737,904	106,596	2,844,500	2,564,005.30	173,918.74	106,575.96	96.3%
8113 WELDING TECHNOLOGY	30,000	0	30,000	23,078.70	.00	6,921.30	76.9%
8114 CURRICULUM	750,000	0	750,000	661,207.61	.00	88,792.39	88.2%
8115 Lighting Project - High School	1,110,000	0	1,110,000	673,338.81	362,180.00	74,481.19	93.3%
8116 B&G (5 year)	5,000,000	0	5,000,000	332,337.66	255,347.99	4,412,314.35	11.8%
8117 WGHS Construction Lab	140,000	0	140,000	39,878.64	89,107.80	11,013.56	92.1%
TOTAL ELOST VI (10/1/22-09/30/27)	51,115,423	2,239,806	53,355,229	15,254,820.70	20,802,570.89	17,297,837.03	67.6%
GRAND TOTAL	51,115,423	2,239,806	53,355,229	15,254,820.70	20,802,570.89	17,297,837.03	67.6%

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**FY 2025 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>Total</u>	<u>REVENUE BUDGET</u>
			<u>Salaries</u>	<u>Operating</u>		
Title I - Regular	402	1750	3,115,127	478,284	3,593,411	3,593,411
Special Education - Preschool Regular	404	2820	387,381	0	387,381	387,381
VI-B Flowthrough Special Education	404	2824	3,334,107	430,683	3,764,790	3,764,790
Special Education - Parent Mentor	404	2831	20,154	0	20,154	20,154
Perkins V Grants - Program Improvement	406	3324	0	131,465	131,465	131,465
Title II - Teacher and Principal Training	414	1784	441,872	344,948	786,820	786,820
Education for the Homeless	432	1800	0	79,828	79,828	79,828
ESSER III - ARP	448	4190	2,213,313	0	2,213,313	2,213,313
Title III - Limited English Proficient	460	1816	0	72,204	72,204	72,204
Title IV Part A Student Support	462	1779	0	277,069	277,069	277,069
Title IV 21st Century Community Learning	462	1839	128,590	272,100	400,690	400,690
Georgia Pre-K	560	1540	<u>3,634,907</u>	<u>30,000</u>	<u>3,664,907</u>	<u>3,664,907</u>
TOTAL			<u>\$13,275,451</u>	<u>\$2,116,581</u>	<u>\$15,392,032</u>	<u>\$15,392,032</u>

**FY 2025 PROJECTED REVENUE AND EXPENDITURE BUDGET
FUEL CENTER FUND
(FUND # 694)**

<u>PROGRAM NAME</u>	<u>FUND #</u>	<u>PROG #</u>	<u>EXPENDITURES</u>		<u>Total</u>	<u>REVENUE BUDGET</u>
			<u>Salaries</u>	<u>Operating</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 2025 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	479,486	112,825	592,311	607,574
Bay Creek Elementary	601	9600	341,897	344,250	686,147	748,954
Harmony Elementary	602	9600	327,938	376,950	704,888	781,654
Loganville Elementary	610	9600	336,880	368,450	705,330	632,303
Monroe Elementary	611	9600	246,452	315,750	562,202	612,405
Walker Park Elementary	612	9600	323,442	339,450	662,892	668,201
Walnut Grove Elementary	613	9600	256,038	304,550	560,588	567,976
Atha Road Elementary	614	9600	334,793	383,700	718,493	728,667
Youth Elementary	615	9600	257,537	331,850	589,387	652,506
Sharon Elementary	617	9600	264,924	346,900	611,824	630,264
Carver Middle	620	9600	279,889	400,950	680,839	748,913
Loganville Middle	621	9600	456,795	574,850	1,031,645	1,056,159
Youth Middle School	622	9600	418,948	423,600	842,548	769,232
Loganville High	630	9600	318,525	434,000	752,525	926,383
Monroe High	631	9600	304,076	372,150	676,226	719,202
Walnut Grove High	632	9600	475,718	407,450	883,168	839,647
Catering	693	9600	<u>0</u>	<u>23,500</u>	<u>23,500</u>	<u>23,500</u>
TOTAL			<u>\$5,423,338</u>	<u>\$5,861,175</u>	<u>\$11,284,513</u>	<u>\$11,713,538</u>