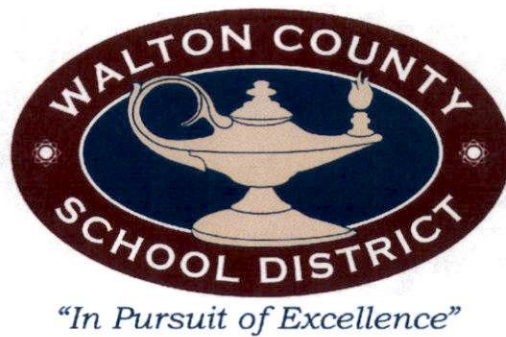


FY 2026 Budget



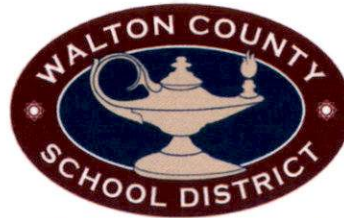
Walton County School District

July 1, 2025

Chip Underwood
Superintendent

Susan Enfinger
Assistant Superintendent

Dr. Brad W. Bolemon
Assistant Superintendent



"In Pursuit of Excellence"

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

MEMORANDUM

TO: Walton County Board of Education

FROM: Keith Hull
Chief Financial Officer

DATE: July 01, 2025

SUBJECT: FY 2026 General Operating Budget

Enclosed please find the FY 2026 budget that reflects the district's needs to support local education efforts. The General Operating budget being proposed is **\$205,743,626** plus any encumbrances carried over and funded from the FY 2025 budget.

The following are significant events/items which affect the FY 2026 expenditure budget.

- Step increase for all eligible employees
- \$125 per month increase in employer paid health care costs for certified staff and \$385 per month increase for classified staff. Costs will be \$1,885.00 per month for certified and classified staff.
- TRS increase from 20.78 to 21.91
- District growth – FTE and District needs. 8 General Ed positions; 1 ESOL teacher; 8 SPED teachers and 4 SPED Para's; 3.5 SEIS, 2 SLP's and 1 School Psychologist
- \$10 million transfer from Fund Balance reserves for Carver Middle Renovations
- \$4.5 million in Fund Balance reserves to balance budget

Millage requirements to operate at this level are based on an adjusted net tax digest; M&O of \$4.8. Based on current information, the following are millage requirements:

	<u>M&O</u>	<u>Debt Service</u>	<u>Total</u>
CY 2025	15.965	.00	15.965
CY 2024	16.176	.79	16.966
Difference	-.211	-0.79	-1.001

The Superintendent submits the attached for review.

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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	90,078,559	12,294,447	14,207	6,340
2024-25	72,900,717	3,997,226	98,296,010	8,217,451	14,396	6,828
2025-26	75,362,533	2,461,816	100,550,711	2,254,701	14,556	6,908

* 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
2025-26 *	15.965	0.000	15.965	-1.001

* **Proposed Millage - Lowest in 30 years**

VALUE OF HOME

Average value of Home in Walton County*

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
FY 26*	\$400,000

* Information obtained from County Assessor Office

CURRENT TAX LIABILITY (estimated)

Fair Market <u>Value</u>		Assessed <u>Value*</u>	FY 25 <u>Mills</u>	School <u>Tax (est.)</u>
\$150,000	0.4	\$56,000	16.996	\$952
200,000	0.4	76,000	16.996	1,292
250,000	0.4	96,000	16.996	1,632
325,000	0.4	126,000	16.996	2,141
400,000	0.4	156,000	16.996	2,651

FY 26 PROPOSED TAX LIABILITY (estimated)

Fair Market <u>Value</u>		Assessed <u>Value*</u>	FY 26 <u>Mills**</u>	School <u>Tax (est.)</u>	Change <u>fm FY 25</u>
\$150,000	0.4	\$56,000	15.965	\$894	-\$58
200,000	0.4	76,000	15.965	1,213	-78
250,000	0.4	96,000	15.965	1,533	-99
325,000	0.4	126,000	15.965	2,012	-130
400,000	0.4	156,000	15.965	2,491	-161

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

**Proposed Millage

Georgia State Department Of Education

4/13/2025

Earnings Sheet for FY 2025

School System: 747 - Walton County							FY25 Midterm Amend #1				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	827	8,098,040	64,628	6,162,688	1,092,783	5,069,885	55.13		1.84	0.75				
Kindergarten Early Intr Pgm	30	287,839	2,344	290,183	51,456	238,727	2.73		0.07	0.03				
Primary Grade(1-3) Pgm	2,534	15,053,586	217,673	15,271,259	2,707,947	12,563,312	149.06	7.34	5.63	2.30				
Primary Grd Early Intrv(1-3) Pgm	121	1,074,494	10,394	1,084,888	192,376	892,512	11.00	0.35	0.27	0.11				
Upper Elementary Grd(4-5) Pgm	1,578	7,155,926	111,125	7,267,051	1,288,816	5,978,435	68.61	4.67	3.51	1.43				
UppElem Grd Early Intrv(4-5)	68	603,848	4,788	608,636	107,925	500,711	6.18	0.20	0.15	0.06				
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00				
Middle School(6-8) Pgm	2,553	13,102,725	179,787	13,282,512	2,355,296	10,927,216	127.65	7.40	5.67	2.32				
High School Gen Educ(9-12)	2,826	12,064,934	321,037	12,385,971	2,196,318	10,189,653	122.87		6.28	2.57				
CTAE(9-12) PGM	843	4,102,662	276,673	4,379,335	776,557	3,602,778	42.15		1.87	0.77				
Students with Disab Cat I	143	1,678,500	35,602	1,714,102	303,950	1,410,152	17.88		0.32	0.13				
Students with Disab Cat II	83	1,193,578	10,902	1,204,480	213,582	990,898	12.77		0.18	0.08				
Students with Disab Cat III	516	9,602,132	105,370	9,707,502	1,721,364	7,986,138	103.20		1.15	0.47				
Students with Disab Cat IV	163	5,024,302	68,855	5,093,157	903,134	4,190,023	54.33		0.36	0.15				
Students with Disab Cat V	206	2,417,979	87,019	2,504,998	444,194	2,060,804	25.75		0.46	0.19				
Gifted Student Category VI	1,488	11,785,753	150,139	11,935,892	2,116,509	9,819,383	124.00		3.31	1.35				
Remedial Education Pgm	252	1,611,194	14,474	1,625,668	288,268	1,337,400	16.80		0.56	0.23				
Alternate Education Pgm	155	991,012	10,915	1,001,927	177,665	824,262	10.33		0.34	0.14				
Eng.Spkr.s of Other Lang.(ESOL)	170	2,273,533	9,764	2,283,297	404,881	1,878,416	24.29		0.38	0.15				
Spec Ed. (Itinerant)				6,021	1,068	4,953								
Spec Ed. Supplemental Speech				77,919	13,917	64,102								
TOTAL DIRECT INSTRUC.	14,558	96,122,037	1,681,469	97,887,466	17,357,706	80,529,760	974.73	19.86	32.35	13.23				
INDIRECT COST														
Cent. Admin		3,072,454	0	3,072,454	544,817	2,527,637					Supt.	Asst Supt	Prin.	Asst Prin.
School Admin		4,297,988	100,178	4,398,166	779,896	3,618,270								
Facility M & O			4,337,683	4,337,683	769,171	3,568,512								
Sub Total (INDIRECT COST)		7,370,442	4,437,861	11,808,303	2,093,884	9,714,419								
MEDIA CENTER PGM.		2,231,364	201,431	2,432,795	431,391	2,001,404								
20 DAYS ADDITIONAL INSTRUCTION		714,417		714,417	126,683	587,734								
STAFF & PROFESSIONAL DEV				432,521	76,696	355,825								
PRINCIPAL STAFF & PROF. DEV				5,829	1,034	4,795								
MIDTERM HOLD HARMLESS				0	0	0								
One Time Payment						0								
Charter System Adjustment				0		0								
QBE FORMULA EARNINGS		106,438,260	6,320,781	113,281,331	20,087,394	93,193,937	974.73	19.86	32.35	13.23	1.00	6.00	15.00	23.78
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				118,125,445		98,038,051								
Education Equalization Funding Grant				1,419,046		1,419,046								
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				119,544,491		99,457,097								
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				119,544,491		99,457,097								

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 67).
- Teacher Retirement is funded at 20.78% in QBE in FY 2025 (HB 67).

Total T&E 44,374,849 includes T&E 26,296,129 and HI 18,078,720

04/23/2025

FY26 Initial–Published

System: 747 - Walton County

THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$3,243.94

School: ALL

School: ALL	←-----Earnings (\$)----->						←-----Earnings Positions----->														
DIRECT INSTRUCTIONAL COST	FTE	Salary	Operations	QBE Earnings	LESS LOCAL 5 MILLS	State Funds	Teacher	Subj. Spec	Couns.	Tech. Spec	Supt.	Asst Supt	Prin.	Asst Prin.	Secty.	Accnt.	VT/SW	Psych.	Sp Ed Ldr	Media Center	
Kindergarten	827	6,303,002	64,630	6,367,632	1,146,460	5,221,172	55.13	0.00	1.63	0.75											
Kindergarten Early Intervention	30	297,663	2,345	300,008	64,015	245,993	2.73	0.00	0.07	0.03											
Primary Grades 1-3	2,634	15,593,372	217,671	15,811,043	2,946,698	12,864,345	149.06	7.34	5.02	2.30											
Primary Grades 1-3 Early Intervention	121	1,113,025	10,394	1,123,419	202,268	921,153	11.00	0.35	0.27	0.11											
Upper Elementary Grades 4-5	1,578	7,412,533	111,123	7,523,656	1,354,596	6,169,060	68.61	4.57	3.50	1.43											
Upper Elementary Grades 4-5 Early Intervention	68	625,500	4,789	630,289	113,480	516,809	6.18	0.20	0.15	0.06											
Middle Grades 6-8	0	0	0	0	0	0	0.00	0.00	0.00	0.00											
Middle School 8-8	2,553	13,572,562	179,782	13,752,344	2,476,039	11,276,305	127.65	7.40	5.66	2.31											
High School Grades 9-12	2,826	12,497,699	321,034	12,818,633	2,307,930	10,510,703	122.87	0.00	6.26	2.56											
Vocational Lab 9-12	843	4,249,781	278,673	4,528,454	814,965	3,713,489	42.15	0.00	1.87	0.76											
Special Education Category 1	143	1,738,691	35,601	1,774,292	319,452	1,454,840	17.88	0.00	0.32	0.13											
Special Education Category 2	83	1,230,379	10,902	1,241,281	224,567	1,022,714	12.77	0.00	0.18	0.08											
Special Education Category 3	616	8,948,445	105,387	9,053,832	1,809,777	7,244,055	103.20	0.00	1.14	0.47											
Special Education Category 4	163	5,204,461	68,854	5,273,315	949,433	4,323,882	54.33	0.00	0.36	0.15											
Special Education Category 5	206	2,504,685	87,019	2,591,704	466,623	2,125,081	25.75	0.00	0.46	0.19											
Gifted - Special Education Category 6	1,468	12,208,381	150,135	12,358,520	2,225,069	10,133,451	124.00	0.00	3.30	1.35											
Remedial	252	1,688,975	14,475	1,683,450	303,097	1,380,353	16.80	0.00	0.58	0.23											
Alternative	155	1,026,554	10,915	1,037,469	186,791	850,678	10.33	0.00	0.34	0.14											
ESOL	170	2,355,057	8,765	2,364,822	425,774	1,939,048	24.28	0.00	0.38	0.15											
Special Education Itinerant				11,394	2,050	9,334															
Special Education Supplemental Speech				72,624	13,058	59,466															
TOTAL DIRECT INSTRU.	14,556	99,564,665	1,681,478	101,320,051	18,242,160	83,077,891	974.73	19.86	32.27	13.20											
Cont. Admin/ Tch. Sal Incr.		3,104,458	0	3,104,458	575,148	2,619,310					1	6				1	5.88	6.01	13.00		
School Administration		4,439,517	100,179	4,539,696	817,349	3,722,347							15	23.78	28.21						
Facility M&O			4,337,688	4,337,688	780,979	3,556,709															
MEDIA CENTER		2,311,558	201,425	2,512,983	452,450	2,060,533														24.43	
20 Days Additional Instruction		740,000		740,000	133,233	606,767															
Staff & Professional Development				436,750	78,635	358,115															
Principal Staff and Prof. Dev.				5,885	1,060	4,825															
Midterm Hold Harmless				0	0	0															
ONE TIME QBE PAYMENT						0															
Charter System Adjustment				0		0															
QBE FORMULA EARNINGS	14,556	110,240,196	6,320,770	117,087,509	21,081,012	96,006,497	974.73	19.86	32.27	13.20	1	6	15	23.78	29.21	1	5.88	6.01	13.00	24.43	
CATEGORICAL GRANTS						NOTES: 1. Expenditure controls as set forth in O.C.G.A. Section 20-2-167 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 \$1,865 for an annual funding amount of \$22,620 in QBE under appropriation in FY26(HB66). 3. Teacher Retirement is funded at 21.91% in QBE in FY26(HB66).															
Pupil Transportation Pgm (Includes 76 Drivers and Bus Replacement Funds of 0)						4,197,778	4,197,778														
Sparsity - Regular						0	0														
Nursing Services						346,436	346,436														
Educational Equalization Grant						0	0														
Charter Commission /GA DOE Admin - State						0	0														
Military Counselors						0	0														
Local Charter Supplement						0	0														
State Special Charter Supplement						0	0														
TOTAL FUNDING ON THIS ALLOTMENT SHEET						121,631,723	21,081,012 100,550,711														
						Total T&E: 46,999,214 Includes T&E : 27,794,834 and HI : 19,204,380															

FY 2026 EXPENDITURE AND REVENUE BUDGET
JULY 1, 2025 - JUNE 30, 2026
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>
Pupil Services	0310	964,104	37,803	1,001,907	0
Board of Education	0315	614,780	191,614	806,394	0
Superintendent	0320	737,639	69,503	807,142	0
Human Resources	0330	1,286,374	102,080	1,388,454	0
Business Services	0340	1,561,882	149,224	1,711,106	0
Curriculum & Instruction	0360	1,576,451	43,402	1,619,853	0
Technology	0370	1,916,627	1,169,953	3,086,579	0
Instructional Technology	0375	658,097	1,240,467	1,898,564	0
Exceptional Education	0380	1,151,386	13,085	1,164,471	0
Buildings & Grounds	0410	814,758	4,267,413	5,082,171	0
Maintenance	0420	8,190,249	2,080,500	10,270,749	0
School Administration	0800	13,359,770	454,874	13,814,644	0
Career Competencies Class	0802	0	30,000	30,000	0
Kindergarten	1011	6,679,117	13,782	6,692,899	5,221,172
Grade 1-3	1021	23,451,106	470,040	23,921,146	12,964,345
Grade 9-12	1041	23,101,565	736,665	23,838,230	10,510,703
Grade 4-5	1051	12,266,277	488,540	12,754,816	6,169,060
Kindergarten Early Interven.	1061	0	0	0	245,993
Primary Early Interven.	1071	443,507	0	443,507	921,153
Grade 6-8	1081	17,189,936	472,460	17,662,396	11,276,305
Grade 4-5 Early Interven.	1091	0	0	0	516,809
20 Days Additional Instruction	1100	40,000	0	40,000	606,767
SD/Cost of Instruction	1210	0	77,288	77,288	358,115
Principal Staff & Professional	1211	0	0	0	4,825
Media Centers	1310	2,335,373	131,619	2,466,992	2,060,533
Pupil Transportation	1320	9,500,492	2,193,316	11,693,808	4,197,778
ESOL	1351	1,906,895	4,847	1,911,742	1,939,048
On Behalf Payments	1445	371,972	0	371,972	371,972
Nurse	1500	922,686	21,709	944,395	346,436
Nurse - Medicaid Reimbursement	1555	423,050	0	423,050	
State School Security Grant	1670	0	706,860	706,860	706,860
School Security Grant	1695	0	170,775	170,775	170,775
Childrens Intervention (Medicaid)	1858	0	25,000	25,000	900,000
Special Education	2011	0	0	0	17,237,352
Sp. Ed III	2041	24,056,001	1,653,345	25,709,346	0
Sp. Ed IV	2051	0	0	0	0
Sp. Ed V	2061	3,026,235	0	3,026,235	0
Gifted VI	2111	8,996,521	48,147	9,044,668	10,133,431
Remedial	2211	2,855,445	4,599	2,860,044	1,380,353
Bus Replacement	2411	0	0	0	0
Pre School Handicapped	2620	1,226,718	0	1,226,718	561,000
Vocational Lab 9-12	3011	4,236,051	172,794	4,408,845	3,711,489

FY 2026 EXPENDITURE AND REVENUE BUDGET
JULY 1, 2025 - JUNE 30, 2026
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-CTAE 5-8	3018	0	4,500	4,500	0		
Vocational Supervisors	3019	37,219	0	37,219	28,884		
Vocational Ag Extended Year	3529	47,109	0	47,109	24,511		
Vocational Youth Apprentice	3540	56,240	0	56,240	37,500		
Vocational Ext. Day Ag	3553	74,728	0	74,728	44,897		
Vocational CTAE Extended Day	3554	204,545	0	204,545	165,785		
Alternative School	5071	816,187	0	816,187	850,678		
Coaching/Activity Supplements	6060	756,723	0	756,723	0		
Sources of Srength	6081		30,000	30,000			
Meta Grant	6082	0	13,608	13,608	0		
Ad Valorem Tax	1110	0	0	0	75,362,533		
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	7,400,000		
Central Administration	1450	0	0	0	2,619,310		
School Administration	1455	0	0	0	3,722,347		
Facility M & O	1457	0	0	0	3,556,709		
Equalization	1470	0	0	0	0		
Interest	1500	0	0	0	1,750,000		
Rentals	1910	0	0	0	150,000		
Federal Indirect Cost	1990	0	0	0	225,000		
Other Local Revenue	1995	0	0	0	75,000		
Other Federal Grants - ROTC	9990	0	0	0	90,000		
Fund Balance	9990	0	0	0	14,477,698		
Transfers Out	9990	0	10,600,000	10,600,000	0		
TOTAL		\$177,853,815	86%	\$27,889,812	14%	\$205,743,626	\$205,743,626

Source of Funding

Fund Balance	14,477,698	7.04%
Local	87,613,033	42.58%
State	102,662,895	49.90%
Federal	<u>990,000</u>	<u>0.48%</u>
	\$205,743,626	100.00%

**FY 2026/FY 2025 BUDGETS LISTED BY COST CENTERS
GENERAL OPERATING FUND**

#	<u>Cost Centers</u>	<u>2026 Budget</u>	<u>2025 Budget</u>	<u>Difference</u>
01	Bay Creek Elementary	8,135,085	7,718,494	416,591
02	Harmony Elementary	7,375,042	7,036,811	338,231
10	Loganville Elementary	9,423,338	9,218,690	204,648
11	Monroe Elementary	6,710,987	5,974,842	736,145
12	Walker Park Elementary	8,318,535	7,849,229	469,306
13	Walnut Grove Elementary	8,132,890	7,647,831	485,059
14	Atha Road Elementary	8,562,961	8,420,804	142,157
15	Youth Elementary	8,057,055	7,871,206	185,849
17	Sharon Elementary	8,409,751	8,300,518	109,233
20	Carver Middle	9,721,313	9,099,592	621,721
21	Loganville Middle	13,319,297	12,940,825	378,472
22	Youth Middle School	11,707,141	11,575,680	131,461
30	Loganville High	18,636,858	17,428,284	1,208,574
31	Monroe High	14,185,333	13,063,714	1,121,619
32	Walnut Grove High	15,343,306	14,668,202	675,104
50	Alternative	1,200	1,200	0
85	Maintenance	4,925,072	4,496,912	428,160
87	Pupil Services	1,107,651	1,044,380	63,271
88	Business Services	1,711,106	1,570,461	140,645
89	Board of Education	806,394	804,824	1,570
90	Superintendent	807,142	755,034	52,108
91	Human Resources	1,388,454	1,295,751	92,703
92	Transportation	11,697,408	10,997,097	700,311
93	Buildings and Grounds	1,435,601	1,271,244	164,357
94	Curriculum & Instruction	1,725,468	1,461,386	264,082
95	Exceptional Education	8,240,724	6,036,552	2,204,172
96	Technology	2,987,979	2,597,444	390,535
97	Instructional Technology	1,898,564	1,530,643	367,921
99	Undistributed	<u>10,971,972</u>	<u>1,250,508</u>	<u>9,721,464</u>
TOTAL		<u>\$205,743,626</u>	<u>\$183,928,158</u>	<u>\$21,815,468</u>

**FY 2026 BUDGETS LISTED BY CENTRAL OFFICE/SCHOOLS
GENERAL OPERATING FUND**

#	<u>Central Office</u>	<u>Budget</u>	<u>% of Total Budget</u>
87	Pupil Services	1,107,651	0.5%
88	Business Services	1,711,106	0.8%
89	Board of Education	806,394	0.4%
90	Superintendent	807,142	0.4%
91	Human Resources	1,388,454	0.7%
92	Transportation	11,697,408	5.7%
93	Buildings and Grounds	1,435,601	0.7%
94	Curriculum & Instruction	1,725,468	0.8%
95	Exceptional Education	8,240,724	4.0%
96	Technology	2,987,979	1.5%
97	Instructional Technology	1,898,564	0.9%
99	Undistributed	<u>10,973,171</u>	<u>5.3%</u>
Total		<u>\$44,779,661</u>	<u>22%</u>

#	<u>Schools</u>	<u>Budget</u>	<u>% of Total Budget</u>	<u>Funded FTE (less: Pre-K)</u>
01	Bay Creek Elementary	8,135,085	4.0%	742
02	Harmony Elementary	7,375,042	3.6%	614
10	Loganville Elementary	9,423,338	4.6%	885
11	Monroe Elementary	6,710,987	3.3%	570
12	Walker Park Elementary	8,318,535	4.0%	706
13	Walnut Grove Elementary	8,132,890	4.0%	683
14	Atha Road Elementary	8,562,961	4.2%	714
15	Youth Elementary	8,057,055	3.9%	715
17	Sharon Elementary	8,409,752	4.1%	682
20	Carver Middle	9,721,313	4.7%	918
21	Loganville Middle	13,319,297	6.5%	1335
22	Youth Middle School	11,707,141	5.7%	1189
30	Loganville High	18,636,858	9.1%	1951
31	Monroe High	14,185,333	6.9%	1244
32	Walnut Grove High	15,343,306	7.5%	1523
85	Maintenance	4,925,072	<u>2.4%</u>	<u>N/A</u>
Total		<u>\$160,963,965</u>	<u>78%</u>	<u>14,471</u>

**FY 26 BUDGET LISTED BY FUNCTIONS
GENERAL OPERATING (#100)**

#	<u>Functions</u>	<u>GO Budget</u>	<u>% of Total Budget</u>
1000	Instruction	133,475,807	64.9%
2100	Pupil Services	6,994,373	3.4%
2210	Improvement of Instruction	6,371,399	3.1%
2220	Media Services	2,466,992	1.2%
2300	General Administration	2,593,917	1.3%
2400	School Administration	11,946,462	5.8%
2500	Business	1,735,728	0.8%
2600	Maintenance	15,913,204	7.7%
2700	Transportation	11,827,842	5.7%
2800	Support Services/Central	1,686,914	0.8%
2900	Other Support Services	64,845	0.0%
3100	School Nutrition	66,143	0.0%
5000	Other Outlays	<u>10,600,000</u>	5.2%
	Total	\$205,743,626	100.0%

**FY 2026/2025 BUDGETS LISTED BY OBJECTS
GENERAL OPERATING FUND**

<u>Objects</u>	<u>Descriptions</u>	<u>FY 2026 Budget</u>	<u>FY 2025 Budget</u>	<u>Difference</u>	<u>FY 2026 % of Total Budget</u>
<u>Salaries & Benefits</u>					
100	Salaries	117,658,907	112,767,029	\$4,891,878	57.2%
200	Benefits				
	State Health Insurance	28,504,953	25,015,263	\$3,489,690	
	FICA	7,927,620	7,729,384	\$198,236	
	Teachers Retirement	22,410,130	20,374,332	\$2,035,798	
	Workers' Compensation	581,000	581,000	\$0	
	On-Behalf Payments	371,972	365,505	\$6,467	
	Other Employee Benefits	399,233	187,765	\$211,468	
	Sub-Total Benefits	\$60,194,908	\$54,253,249	\$5,941,659	29.3%
	Sub-Total Salaries and Benefits	\$177,853,815	\$167,020,278	10,833,537	86.4%
<u>Operating</u>					
300	Purchased Professional/Technical Services	1,004,750	1,955,870	-\$951,120	
321	Contracted Services - Teachers	1,000	1,000	\$0	
332	Drug and Alcohol Testing/Physicals	46,880	41,220	\$5,660	
340	Legal Services	90,000	90,000	\$0	
350	Contracted Services Post Cert Law Enf	1,174,245	0	\$1,174,245	
383	Consultant	22,725	22,500	\$225	
397	CPA	45,000	45,000	\$0	
410	Water, Sewer, Cleaning Services	1,266,112	1,239,360	\$26,752	
430	Repair and Maintenance	1,284,145	1,125,791	\$158,354	
442	Rental Equipment/Vehicles	9,500	9,500	\$0	
444	Other Rentals	2,000	2,000	\$0	
520	Insurance	672,037	535,593	\$136,444	
530	Communications	2,138,592	1,697,871	\$440,721	
561	Tuition to Other GA LUA	1,801,000	1,471,000	\$330,000	
580	Travel - Employees	102,642	101,642	\$1,000	
610	Supplies	2,197,424	2,069,020	\$128,404	
611	Supplies - Technology related	53,492	51,492	\$2,000	
612	Computer Software	35,000	170,000	-\$135,000	
615	Expendable Equipment	33,500	33,136	\$364	
616	Expendable Computer Equipment	17,980	17,980	\$0	
620	Energy	3,985,604	4,042,719	-\$57,115	
642	Books and Periodicals	79,839	79,838	\$1	
734	Computer			\$0	
810	Dues and Fees	213,091	207,094	\$5,997	
812	RESA Fees	1,013,253	1,013,253	\$0	
890	Other Expenditures			\$0	
930	Transfers to Other Funds	10,600,000	885,000	\$9,715,000	
	Sub-Total Operating	\$27,889,812	\$16,907,880	\$10,981,932	13.6%
	TOTAL	<u>\$205,743,626</u>	<u>\$183,928,158</u>	\$21,815,468	100.0%

FY 2026 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	6,180,656	6,180,656	
Fund Balance	200		0	0	0	0
AD Valorem Taxes	200		0	0	0	0
Fund Balance	200		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL			<u>\$0</u>	<u>\$6,180,656</u>	<u>\$6,180,656</u>	<u>\$0</u>

WALTON COUNTY SCHOOL DISTRICT



YEAR-TO-DATE BUDGET REPORT ELOST V 326 EXPENDITURES

FOR 2025 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
326 ELOST V (1/1/18-12/31/22)							
518600 CUSTODIAN PERSONNEL SALARIES	0	12,908	12,908	12,907.71	.00	.00	100.0%
522000 FICA	0	959	959	959.28	.00	.00	100.0%
530000 PURCHASED PROF/TECH. SERVICE	-57,131	350,230	293,100	384,051.59	650.00	-91,602.09	131.3%
538100 ARCHITECT	525,189	2,368,897	2,894,086	2,833,126.56	50,603.88	10,355.60	99.6%
538300 CONSULTANT	37,000	-37,000	0	.00	.00	.00	.0%
538600 ENGINEERS	87,000	24,175	111,175	104,087.75	7,087.25	.00	100.0%
539700 CERTIFIED PUBLIC ACCOUNTANT	43,000	0	43,000	43,002.00	.00	-2.00	100.0%
541000 W/S/C SERVICES	2,500	2,927	5,427	5,330.12	.00	96.40	98.2%
543000 REPAIR/MAINTSERVICES	23,892	172,092	195,984	196,070.78	.00	-86.68	100.0%
543200 REPAIR/MAINT-TECHNOLOGY	468,275	-202,028	266,247	276,248.00	.00	-10,000.62	103.8%
544200 RENTAL OF EQUIPMENT & VEHI	0	24,190	24,190	24,189.92	.00	.00	100.0%
553000 COMMUNICATIONS	18,500	-18,500	0	.00	.00	.00	.0%
553200 COMMUNICATION WEB SUBSCRIPT L	6,924,275	-5,568,246	1,356,029	1,314,378.64	.00	41,650.32	96.9%
561000 SUPPLIES	4,657	531,506	536,163	548,985.34	.00	-12,822.07	102.4%
561100 SUPPLIES-TECHNOLOGY RELATED	0	1,665	1,665	1,620.00	.00	45.00	97.3%
561200 SOFTWARE	370,000	-364,737	5,263	36,257.66	.00	-30,995.00	689.0%
561500 EXP EQUIP < \$5000	251,054	1,710,153	1,961,207	2,113,975.37	548.10	-153,316.83	107.8%
561600 EXP COMPUTER EQUIP < \$5000	8,639,408	-1,397,354	7,242,055	6,734,056.45	.00	507,998.23	93.0%
564000 DIGITAL/ELECTRONIC TEXT BOOK	3,011	0	3,011	3,010.25	.00	.75	100.0%
564100 TEXTBOOKS	0	2,336,600	2,336,600	954,684.19	.00	1,381,915.69	40.9%
571500 LAND IMPROVEMENTS	256,600	6,264,241	6,520,841	6,509,426.90	.00	11,414.26	99.8%
572000 BUILD. ACQ./CONSTRUCTION	23,580,041	19,538,989	43,119,030	43,026,660.64	5,609.87	86,759.30	99.8%
573000 EQUIPMENT \$5000 OR MORE	207,860	1,299,123	1,506,984	1,468,613.35	.00	38,370.35	97.5%
573200 PURCH OR LEASE OF BUSES	4,000,000	-1,136,463	2,863,537	2,916,747.00	.00	-53,210.39	101.9%
573400 COMPUTER EQUIP \$5000 OR MORE	125,000	194,855	319,855	545,271.05	.00	-225,416.05	170.5%
583000 INTEREST	19,923	-11,206	8,717	8,216.00	.00	501.07	94.3%
583100 REDEMPTION OF PRINCIPLE	236,340	-138,645	97,695	179,595.09	.00	-81,900.09	183.8%
TOTAL ELOST V (1/1/18-12/31/22)	45,766,395	25,959,331	71,725,726	70,241,471.64	64,499.10	1,419,755.15	98.0%
GRAND TOTAL	45,766,395	25,959,331	71,725,726	70,241,471.64	64,499.10	1,419,755.15	98.0%

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WALTON COUNTY SCHOOL DISTRICT



YEAR-TO-DATE BUDGET REPORT

ELOST VI 327 EXPENDITURES

FOR 2025 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
327 ELOST VI (10/1/22-09/30/27)							
518600 CUSTODIAN PERSONNEL SALARIES	0	0	0	3,228.34	.00	-3,228.34	100.0%
522000 FICA	0	0	0	240.43	.00	-240.43	100.0%
530000 PURCHASED PROF/TECH. SERVICE	245,000	4,109,129	4,354,129	479,835.72	204,136.00	3,670,157.39	15.7%
538100 ARCHITECT	258,250	3,114,334	3,372,584	2,932,832.82	429,410.49	10,340.31	99.7%
538300 CONSULTANT	24,000	-22,000	2,000	.00	.00	2,000.00	.0%
538600 ENGINEERS	90,000	-45,000	45,000	.00	.00	45,000.00	.0%
539700 CERTIFIED PUBLIC ACCOUNTANT	43,000	0	43,000	12,632.00	.00	30,368.00	29.4%
541000 W/S/C SERVICES	1,000	4,060	5,060	3,989.27	1,738.40	-667.67	113.2%
543000 REPAIR/MAINTSERVICES	0	114,961	114,961	108,387.31	.00	6,573.33	94.3%
543200 REPAIR/MAINT-TECHNOLOGY	0	4,625	4,625	4,623.05	.00	1.95	100.0%
544200 RENTAL OF EQUIPMENT & VEHICL	0	35,151	35,151	35,050.25	2,084.00	-1,983.16	105.6%
553000 COMMUNICATIONS	20,000	-10,000	10,000	.00	.00	10,000.00	.0%
553200 COMMUNICATION WEB SUBSCRIPT L	924,160	-220,521	703,639	604,369.90	.00	99,269.40	85.9%
553400 SBITA > 12 MONTHS	0	123,520	123,520	123,519.70	.00	.00	100.0%
561000 SUPPLIES	201,178	7,930,106	8,131,284	29,895.06	810.00	8,100,578.92	.4%
561100 SUPPLIES-TECHNOLOGY RELATED	21,000	41,500	62,500	56,599.22	.00	5,900.78	90.6%
561500 EXP EQUIP < \$5000	111,650	672,476	784,126	592,599.40	153,735.36	37,790.80	95.2%
561600 EXP COMPUTER EQUIP < \$5000	11,341,250	-451,907	10,889,343	7,102,348.17	.00	3,786,995.05	65.2%
564100 TEXTBOOKS	0	1,897,973	1,897,973	1,897,434.47	.00	538.53	100.0%
571500 LAND IMPROVEMENTS	1,524,000	-299,422	1,224,578	1,124,592.08	39,376.00	60,609.72	95.1%
572000 BUILD. ACQ./CONSTRUCTION	31,329,781	20,792,333	52,122,114	26,880,248.27	24,888,512.57	353,353.56	99.3%
573000 EQUIPMENT \$5000 OR MORE	361,154	241,535	602,689	593,417.52	.00	9,271.19	98.5%
573200 PURCH OR LEASE OF BUSES	4,100,000	-185,775	3,914,225	525,315.00	843,198.00	2,545,712.49	35.0%
573400 COMPUTER EQUIP \$5000 OR MORE	670,000	97,350	767,350	244,641.31	.00	522,708.69	31.9%
581000 DUES & FEES	0	7,670	7,670	7,670.00	.00	.00	100.0%
TOTAL ELOST VI (10/1/22-09/30/27)	51,265,423	37,952,098	89,217,521	43,363,469.29	26,563,000.82	19,291,050.51	78.4%
GRAND TOTAL	51,265,423	37,952,098	89,217,521	43,363,469.29	26,563,000.82	19,291,050.51	78.4%

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FY 2026 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	2,620,122	478,284	3,098,406	3,098,406
Special Education - Preschool Regular	404	2820	660,617	0	660,617	660,617
VI-B Flowthrough Special Education	404	2824	2,631,515	428,183	3,059,699	3,059,699
Special Education - Parent Mentor	404	2831	21,927	0	21,927	21,927
Perkins V Grants - Program Improvement	406	3324	0	132,265	132,265	132,265
Title II - Teacher and Principal Training	414	1784	270,383	344,948	615,331	615,331
Education for the Homeless	432	1800	0	79,828	79,828	79,828
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	170,083	272,100	442,183	442,183
Georgia Pre-K	560	1540	<u>3,340,748</u>	<u>30,000</u>	<u>3,370,748</u>	<u>3,370,748</u>
TOTAL			<u>\$9,715,396</u>	<u>\$2,114,881</u>	<u>\$11,830,277</u>	<u>\$11,830,277</u>

FY 2026 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 2026 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	476,708	112,825	589,533	607,574
Bay Creek Elementary	601	9600	366,932	344,250	711,182	748,954
Harmony Elementary	602	9600	331,691	376,950	708,641	781,654
Loganville Elementary	610	9600	410,349	368,450	778,799	632,303
Monroe Elementary	611	9600	250,831	315,750	566,581	612,405
Walker Park Elementary	612	9600	269,514	339,450	608,964	668,201
Walnut Grove Elementary	613	9600	309,232	304,550	613,782	567,976
Atha Road Elementary	614	9600	313,959	383,700	697,659	728,667
Youth Elementary	615	9600	275,900	331,850	607,750	652,506
Sharon Elementary	617	9600	246,834	346,900	593,734	630,264
Carver Middle	620	9600	275,935	400,950	676,885	748,913
Loganville Middle	621	9600	606,165	574,850	1,181,015	1,056,159
Youth Middle School	622	9600	418,612	423,600	842,212	769,232
Loganville High	630	9600	348,785	434,000	782,785	926,383
Monroe High	631	9600	326,676	372,150	698,826	719,202
Walnut Grove High	632	9600	420,570	407,450	828,020	839,647
Catering	693	9600	<u>0</u>	<u>23,500</u>	<u>23,500</u>	<u>23,500</u>
TOTAL			<u>\$5,648,694</u>	<u>\$5,861,175</u>	<u>\$11,509,869</u>	<u>\$11,713,538</u>