

FY 2027 Budget



"In Pursuit of Excellence"

Walton County School District

July 1, 2026

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
Ned Butler – District 4
John Jessup – District 6

MEMORANDUM

TO: Walton County Board of Education

FROM: Keith Hull
Chief Financial Officer

DATE: July 01, 2026

SUBJECT: FY 2027 General Operating Budget

Enclosed please find the FY 2027 budget that reflects the district's needs to support local education efforts. The General Operating budget being proposed is **\$200,255,993** plus any encumbrances carried over and funded from the FY 2026 budget.

The following are significant events/items which affect the FY 2027 expenditure budget.

- Step increase for all eligible employees
- \$50 per month increase in employer paid health care costs. Costs will be \$1,935.00 per month for certified and classified staff.
- TRS increase from 21.91 to 22.32
- Staff Reduction of 5 teachers and 1 AP
- Budget reduced by 2.8% from previous year
- \$3.5 million in Fund Balance reserves to balance budget

Based on current information, the following are millage requirements:

	<u>M&O</u>	<u>Debt Service</u>	<u>Total</u>
CY 2026	15,399	.00	15,399
CY 2025	15,965	.00	15,965
Difference	-.566	.00	-.566

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. Fr Prev. yr.</u>	<u>FTE Students</u>	<u>Funding per student</u>
2014-15	35,800,506	0	61,936,514	0	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
2026-27	77,928,192	2,565,659	103,099,283	2,548,572	14,408	7,156

* 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>
2014-15	19.502	3.500	23.002	0.000
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
2026-27	15.399 *	0.000	15.399	-0.566

* *Proposed Millage - Lowest in 30 years*

VALUE OF HOME

Average value of Home in Walton County*

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
FY 27*	\$400,000

* Information obtained from County Assessor Office

CURRENT TAX LIABILITY (estimated)

Fair Market Value		Assessed Value*	FY 26 Mills	School Tax (est.)
\$150,000	0.4	\$56,000	15.965	\$894
200,000	0.4	76,000	15.965	1,213
250,000	0.4	96,000	15.965	1,533
325,000	0.4	126,000	15.965	2,012
400,000	0.4	156,000	15.965	2,491

FY 27 PROPOSED TAX LIABILITY (estimated)

Fair Market Value		Assessed Value*	FY 27 Mills**	School Tax (est.)	Change fm FY 26
\$150,000	0.4	\$56,000	15.399	\$862	-\$32
200,000	0.4	76,000	15.399	1,170	-43
250,000	0.4	96,000	15.399	1,478	-54
325,000	0.4	126,000	15.399	1,940	-71
400,000	0.4	156,000	15.399	2,402	-88

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

* **Proposed Millage

System: 747 - Walton County

School: ALL

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

School: ALL		Earnings (\$)					Eamed Positions															
DIRECT INSTRUCTIONAL COST		FTE	Salary	Operations	QBE Earnings	LESS LOCAL & MILLS	State Funds	Teacher	Subj. Spec	Couns.	Tech. Spec	Supt.	Asst Supt	Prin.	Asst Prin.	Secty.	Acent.	VT/SW	Psych.	Sp Ed Ldr	Media Center	
Kindergarten	827	6,305,628	64,630	6,371,258	1,148,107	5,223,151	55.13	0.00	1.93	0.75												
Kindergarten Early Intervention	30	297,339	2,345	300,184	54,063	246,091	2.73	0.00	0.07	0.03												
Primary Grades 1-3	2,582	16,992,411	217,513	16,999,624	2,849,968	12,990,661	148.65	7.34	5.61	2.30												
Primary Grades 1-3 Early Intervention	121	1,112,228	10,380	1,122,608	202,265	920,313	10.99	0.39	0.27	0.11												
Upper Elementary Grades 4-5	1,578	7,415,676	111,029	7,526,705	1,399,369	6,127,336	68.59	4.57	3.50	1.43												
Upper Elementary Grades 4-5 Early Intervention	88	625,916	4,769	630,704	113,653	517,051	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 6-8	2,552	13,573,567	179,677	13,753,244	2,478,347	11,274,897	127.58	7.40	5.65	2.31												
High School Grades 9-12	2,620	12,504,399	320,999	12,825,398	2,311,149	10,514,247	122.80	0.00	6.26	2.56												
Vocational Lab 9-12	843	4,282,505	276,673	4,529,268	816,176	3,713,093	42.15	0.00	1.87	0.78												
Special Education Category 1	148	1,739,842	35,691	1,775,443	319,938	1,455,507	17.38	0.00	0.33	0.13												
Special Education Category 2	63	1,237,198	10,902	1,248,100	224,909	1,023,191	12.77	0.00	0.16	0.09												
Special Education Category 3	511	9,856,589	164,348	9,999,935	1,784,970	8,165,065	102.20	0.00	1.13	0.46												
Special Education Category 4	162	5,181,280	68,502	5,249,782	946,016	4,303,766	54.09	0.00	0.36	0.15												
Special Education Category 5	206	2,404,178	88,529	2,590,774	455,059	2,115,715	25.03	0.00	0.45	0.19												
Gifted - Special Education Category 6	1,488	12,216,484	150,139	12,366,623	2,228,473	10,138,150	124.00	0.00	3.30	1.38												
Remedial	252	1,670,050	14,475	1,684,555	303,559	1,380,997	16.80	0.00	0.66	0.23												
Alternative	185	1,027,234	10,916	1,038,149	187,079	851,074	10.39	0.00	0.34	0.14												
ESOL	170	2,359,616	9,765	2,369,381	428,424	1,939,957	24.29	0.00	0.38	0.15												
Special Education Itinerant				\$1,394	2,051	\$1,333																
Special Education Supplemental Speech				72,624	13,069	\$9,465																
TOTAL DIRECT INSTRUC.	14,545	99,460,836	1,679,343	101,224,160	18,240,691	82,983,469	973.11	19.88	32.23	13.10												
Cent. Admin' Totals Sal Incr.		3,182,453	0	3,182,453	575,283	2,617,170																
School Administration		4,440,216	100,107	4,540,325	918,171	3,722,154																
Facility M&O			4,334,411	4,334,411	781,085	3,553,346																
MEDIA CENTER		2,311,299	201,274	2,512,573	452,768	2,059,805															24.4	
20 Days Additional Instruction		740,225		740,225	133,389	606,836																
Staff & Professional Development					439,082	78,579																
Principal Staff and Prof. Dev.				8,895	1,060	4,825																
Midterm Hold Harmless				0	0	0																
ONE TIME QBE PAYMENT				0	0	0																
Charter System Adjustment				0	0	0																
QBE FORMULA EARNINGS	14,545	110,145,134	6,515,135	116,660,124	21,051,009	95,609,115	973.11	19.88	52.23	13.10		1	6	15	23.70	28.10		1	6.88	6.01	12.90	
CATEGORICAL GRANTS					QBE Earnings	LESS LOCAL & MILLS	State Funds	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 \$1,885 for an annual funding amount of \$22,620 in QBE under appropriation in FY20(HB88). 3. Teacher Retirement is funded at 21.91% in QBE in FY20(HB88).														
Pupil Transportation Pgm (Includes 70 Drivers and Bus Replacement Funds of 0)					4,187,778		4,187,778	Total T&E : 46,999,214 Includes T&E : 27,794,834 and HI : 19,204,380														
Sparsity - Regular					0		0															
Nursing Services					346,430		346,430															
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															
Social Worker					0		0															
Student Mental/Behavioral Health Services					120,000		120,000															
Targeted Support for Econ. Disadvantaged Stud.					0		0															
TOTAL FUNDING ON THIS ALLOTMENT SHEET					121,660,338	21,081,606	100,569,332															

Georgia State Department Of Education
Earnings Sheet for FY 2027

04/17/2026
FY27 Initial - Published

System: 747 - Walton County

THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$3,253.18

School: ALL

Earnings (\$)							Eamed 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.	Secy.	Acent.	VT/SW	Psych.	Sp Ed Ldr	Media Center
Kindergarten	758	6,183,856	62,207	6,250,063	1,166,080	5,083,983	63.07	0.00	1.76	0.72										
Kindergarten Early Intervention	26	283,539	2,032	285,571	49,609	235,962	2.30	0.00	0.08	0.02										
Primary Grades 1-3	2,468	15,552,303	212,097	15,764,399	2,838,341	12,926,058	145.23	7.16	5.47	2.24										
Primary Grades 1-3 Early Intervention	99	875,572	7,899	883,471	164,708	718,763	8.45	0.27	0.21	0.09										
Upper Elementary Grades 4-5	1,610	7,741,499	113,376	7,854,875	1,464,078	6,390,797	70.00	4.67	3.67	1.48										
Upper Elementary Grades 4-5 Early Intervention	64	602,612	4,507	607,119	113,162	493,957	5.82	0.19	0.14	0.05										
Middle Grades 6-8	0	0	0	0	0	0	0.00	0.00	0.00	0.00										
Middle School 6-8	2,548	13,855,671	179,430	14,035,101	2,617,937	11,417,164	127.40	7.39	5.65	2.31										
High School Grades 9-12	2,760	12,494,031	313,536	12,807,567	2,387,216	10,420,352	120.00	0.00	6.12	2.60										
Vocational Lab 9-12	857	4,422,415	281,287	4,703,682	876,724	3,826,958	42.85	0.00	1.00	0.78										
Special Education Category 1	113	1,408,383	28,132	1,436,515	267,381	1,169,134	14.12	0.00	0.26	0.10										
Special Education Category 2	71	1,092,608	9,328	1,091,934	203,527	888,407	10.92	0.00	0.16	0.06										
Special Education Category 3	555	11,418,216	115,373	11,283,659	2,099,482	9,184,167	113.00	0.00	1.25	0.51										
Special Education Category 4	206	6,732,774	87,019	6,819,793	1,271,148	5,548,645	68.67	0.00	0.40	0.19										
Special Education Category 5	183	2,277,593	77,303	2,354,896	438,981	1,915,915	22.87	0.00	0.41	0.17										
Gifted - Special Education Category 6	1,621	12,773,637	153,489	12,927,126	2,409,543	10,517,583	128.75	0.00	3.37	1.38										
Remedial	191	1,284,856	10,971	1,305,827	243,394	1,062,433	12.73	0.00	0.42	0.17										
Alternative	154	1,044,021	10,845	1,054,866	195,018	859,848	10.27	0.00	0.34	0.14										
ESOL	181	2,568,873	10,397	2,577,070	490,243	2,086,827	25.86	0.00	0.40	0.16										
Special Education Itinerant				28,601	3,840	24,761														
Special Education Supplemental Speech				68,258	18,314	49,944														
TOTAL DIRECT INSTRU.	14,408	102,338,839	1,679,266	104,137,054	19,410,214	84,726,850	980.37	19.68	31.94	13.05		1	6			1	1	5.62	5.95	13.30
Cent. Admin/ Tchr. Sal Inc.		3,286,222	0	3,286,222	612,522	2,673,700														
School Administration		4,507,582	89,084	4,608,646	859,637	3,748,009							15	23.50	27.88					
Facility M&O			4,283,584	4,283,584	800,285	3,483,299														24.10
MEDIA CENTER		2,340,007	182,258	2,522,265	473,268	2,055,077														
20 Days Additional Instruction		743,286		743,286	138,542	604,744														
Staff & Professional Development				438,587	\$1,749	358,838														
Principal Staff and Prof. Dev.				5,685	1,097	4,788														
Midterm Hold Harmless				0	0	0														
ONE TIME QBE PAYMENT				0	0	0														
Charter System Adjustment				0	0	0														
QBE FORMULA EARNINGS	14,408	113,216,036	6,271,162	120,080,549	22,376,344	97,704,205	980.37	19.68	31.94	13.05	1	6	15	23.50	28.68	1	5.62	5.95	13.30	24.10
CATEGORICAL GRANTS				QBE Earnings	LESS LOCAL 5 MILLS	State Funds	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 \$1,885 for an annual funding amount of \$22,620 in QBE under appropriation in FY20(HB68). 3. Teacher Retirement is funded at 21.91% in QBE in FY20(HB68). Total T&E: 49,580,606 Includes T&E : 29,010,906 and HI : 20,549,700													
Pupil Transportation Pgm (Includes 70 Drivers and Bus Replacement Funds of 0)				4,373,028		4,373,028														
Sparsity - Regular				0		0														
Nursing Services				343,238		343,238														
Educational Equalization Grant				101,878		101,878														
Charter Commission /GADOE Admin - State				0		0														
Military Counselors				0		0														
Local Charter Supplement				0		0														
State Special Charter Supplement				0		0														
Social Worker				0		0														
Student Mental/Behavioral Health Services				120,000		120,000														
Targeted Support for Econ. Disadvantaged Stud.				490,094		490,094														
TOTAL FUNDING ON THIS ALLOTMENT SHEET				126,476,027	22,376,244	104,099,283														

FY 2027 EXPENDITURE AND REVENUE BUDGET
JULY 1, 2026 - JUNE 30, 2027
GENERAL OPERATING FUND
(By Program)

		----- EXPENDITURE BUDGET -----			Revenue Budget
<u>PROGRAM NAME</u>	<u>#</u>	<u>Salaries & Benefits</u>	<u>Operating</u>	<u>Total</u>	
Pupil Services	0310	985,581	37,803	1,023,384	0
Board of Education	0315	694,704	191,614	886,318	0
Superintendent	0320	773,520	69,503	843,023	0
Human Resources	0330	1,240,071	106,580	1,346,651	0
Business Services	0340	1,588,094	214,954	1,803,048	0
Curriculum & Instruction	0360	1,427,423	52,522	1,479,945	0
Technology	0370	1,831,937	1,213,192	3,045,129	0
Instructional Technology	0375	576,380	1,242,217	1,818,597	0
Exceptional Education	0380	1,159,296	15,085	1,174,381	0
Buildings & Grounds	0410	809,843	4,728,821	5,538,664	0
Facilities	0420	8,188,681	1,053,550	9,242,231	0
Maintenance	0421		1,058,188	1,058,188	0
School Administration	0800	13,401,025	336,956	13,737,981	0
Career Competencies Class	0802	0	30,000	30,000	0
Kindergarten	1011	7,113,575	13,927	7,127,502	5,090,013
Grade 1-3	1021	21,447,891	468,473	21,916,364	12,826,049
Grade 9-12	1041	22,282,271	811,305	23,093,576	10,420,352
Grade 4-5	1051	12,348,058	489,339	12,837,397	6,390,797
Kindergarten Early Interven.	1061	0	0	0	216,071
Primary Early Interven.	1071	449,637	0	449,637	718,955
Grade 6-8	1081	16,275,468	470,265	16,745,733	11,427,464
Grade 4-5 Early Interven.	1091	0	0	0	493,957
20 Days Additional Instruction	1100	40,000	0	40,000	604,744
SD/Cost of Instruction	1210	0	77,288	77,288	356,838
Principal Staff & Professional	1211	0	0	0	4,788
Media Centers	1310	2,396,651	132,915	2,529,566	2,065,977
Pupil Transportation	1320	9,842,524	2,632,747	12,475,271	4,373,028
ESOL	1351	1,798,899	4,790	1,803,689	2,096,727
On Behalf Payments	1445	371,972	0	371,972	371,972
Nurse	1500	906,909	21,485	928,394	343,238
Student Mental Health - State	1517	101,695	18,305	120,000	120,000
School Base Literacy Coaches	1519	280,000		280,000	486,934
Nurse - Medicaid Reimbursement	1555	425,895	0	425,895	0
State School Security Grant	1670	0	709,005	709,005	709,005
School Security Grant (21,635 per)	1695	0	0	0	0
Childrens Intervention (Medicaid)	1858	0	25,000	25,000	900,000
Special Education	2011	0	0	0	18,781,013
Sp. Ed III	2041	25,199,685	1,508,845	26,708,530	0
Sp. Ed IV	2051	0	0	0	0
Sp. Ed V	2061	3,511,120	0	3,511,120	0
Gifted VI	2111	8,760,703	49,104	8,809,807	10,517,813
Remedial	2211	2,804,604	4,128	2,808,732	1,062,433

FY 2027 EXPENDITURE AND REVENUE BUDGET
JULY 1, 2026 - JUNE 30, 2027
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>
Bus Replacement	2411	0	0	0	0
Pre School Handicapped	2620	1,258,993	0	1,258,993	635,000
Vocational Lab 9-12	3011	4,586,691	171,650	4,758,341	3,826,958
Vocational-CTAE 5-8	3018	0	4,500	4,500	0
Vocational Supervisors	3019	41,697	0	41,697	29,139
Vocational Ag Extended Year	3529	47,560	0	47,560	29,793
Vocational Youth Apprentice	3540	57,723	0	57,723	37,500
Vocational Ext. Day Ag	3553	36,801	0	36,801	48,676
Vocational CTAE Extended Day	3554	123,145	0	123,145	82,425
Alternative School	5071	1,319,361	0	1,319,361	858,248
Coaching/Activity Supplements	6060	1,024,987	0	1,024,987	0
Math abd Science Supplement	7050	41,000	0	41,000	41,000
Undistributed	9990	3,889,868	0	3,889,868	0
Sources of Srength	6081	0	30,000	30,000	30,000
Ad Valorem Tax	1110	0	0	0	77,928,192
Other Sales Tax	1121	0	0	0	1,400,000
Appropriation-City/County	1170	0	0	0	1,000,000
Other Taxes	1190	0	0	0	18,500
TAVT Tax	1191	0	0	0	7,900,000
Central Administration	1450	0	0	0	2,673,700
School Administration	1455	0	0	0	3,748,009
Facility M & O	1457	0	0	0	3,493,299
Equalization	1470	0	0	0	101,878
Interest	1500	0	0	0	2,000,000
Rentals	1910	0	0	0	100,000
Federal Indirect Cost	1990	0	0	0	175,000
Other Local Revenue	1995	0	0	0	75,000
Other Federal Grants - ROTC	9990	0	0	0	75,000
Fund Balance	9990	0	0	0	3,570,508
Transfers Out	9990	0	800,000	800,000	0
TOTAL		\$181,461,937	91% \$18,794,056	9% \$200,255,993	\$200,255,993

Source of Funding

Fund Balance	3,570,508	1.78%
Local	91,496,692	45.69%
State	105,113,793	52.49%
Federal	75,000	0.04%
	<u>\$200,255,993</u>	<u>100.00%</u>

**FY 2027/FY 2026 BUDGETS LISTED BY COST CENTERS
GENERAL OPERATING FUND**

#	<u>Cost Centers</u>	<u>2027 Budget</u>	<u>2026 Budget</u>	<u>Difference</u>
01	Bay Creek Elementary	8,161,754	8,135,085	26,669
02	Harmony Elementary	7,878,705	7,375,042	503,663
10	Loganville Elementary	9,273,518	9,423,338	-149,820
11	Monroe Elementary	6,940,130	6,710,987	229,143
12	Walker Park Elementary	8,799,441	8,318,535	480,907
13	Walnut Grove Elementary	8,182,704	8,132,890	49,814
14	Atha Road Elementary	8,361,348	8,562,961	-201,613
15	Youth Elementary	8,143,480	8,057,055	86,425
17	Sharon Elementary	8,447,072	8,409,751	37,320
20	Carver Middle	10,026,219	9,721,313	304,906
21	Loganville Middle	13,711,840	13,319,297	392,543
22	Youth Middle School	11,766,550	11,707,141	59,409
30	Loganville High	19,306,771	18,636,858	669,913
31	Monroe High	14,590,366	14,185,333	405,032
32	Walnut Grove High	16,103,759	15,343,306	760,453
50	Alternative	1,400	1,200	200
85	Maintenance	4,812,878	4,925,072	-112,194
87	Pupil Services	1,249,640	1,107,651	141,989
88	Business Services	1,803,048	1,711,106	91,942
89	Board of Education	886,318	806,394	79,924
90	Superintendent	843,023	807,142	35,881
91	Human Resources	1,346,651	1,388,454	-41,803
92	Transportation	12,478,871	11,697,408	781,464
93	Buildings and Grounds	1,479,454	1,435,601	43,854
94	Curriculum & Instruction	1,576,430	1,725,468	-149,038
95	Exceptional Education	8,147,526	8,240,724	-93,198
96	Technology	2,946,529	2,987,979	-41,450
97	Instructional Technology	1,818,597	1,898,564	-79,967
99	Undistributed	<u>1,171,972</u>	<u>10,971,972</u>	<u>-9,800,000</u>
TOTAL		<u>\$200,255,993</u>	<u>\$205,743,626</u>	<u>-\$5,487,634</u>

**FY 2027 BUDGETS LISTED BY CENTRAL OFFICE/SCHOOLS
GENERAL OPERATING FUND**

#	<u>Central Office</u>	<u>Budget</u>	<u>% of Total Budget</u>
87	Pupil Services	1,249,640	0.6%
88	Business Services	1,803,048	0.9%
89	Board of Education	886,318	0.4%
90	Superintendent	843,023	0.4%
91	Human Resources	1,346,651	0.7%
92	Transportation	12,478,871	6.2%
93	Buildings and Grounds	1,479,454	0.7%
94	Curriculum & Instruction	1,576,430	0.8%
95	Exceptional Education	8,147,526	4.1%
96	Technology	2,946,529	1.5%
97	Instructional Technology	1,818,597	0.9%
99	Undistributed	<u>1,171,972</u>	<u>0.6%</u>
Total		<u>\$35,748,059</u>	<u>18%</u>

#	<u>Schools</u>	<u>Budget</u>	<u>% of Total Budget</u>	<u>Funded FTE (less: Pre-K)</u>
01	Bay Creek Elementary	8,161,754	4.1%	759
02	Harmony Elementary	7,837,705	3.9%	613
10	Loganville Elementary	9,273,518	4.6%	832
11	Monroe Elementary	6,940,130	3.5%	575
12	Walker Park Elementary	8,799,441	4.4%	729
13	Walnut Grove Elementary	8,182,704	4.1%	676
14	Atha Road Elementary	8,361,348	4.2%	677
15	Youth Elementary	8,143,480	4.1%	720
17	Sharon Elementary	8,447,072	4.2%	662
20	Carver Middle	10,026,219	5.0%	895
21	Loganville Middle	13,711,840	6.8%	1349
22	Youth Middle School	11,766,550	5.9%	1139
30	Loganville High	19,306,771	9.6%	1916
31	Monroe High	14,590,366	7.3%	1144
32	Walnut Grove High	16,103,759	8.0%	1516
50	Alternative	1,400	0.0%	N/A
85	Maintenance	<u>4,812,878</u>	<u>2.4%</u>	<u>N/A</u>
Total		<u>\$164,466,933</u>	<u>82%</u>	<u>14,202</u>

**WALTON COUNTY BOARD OF EDUCATION
BUDGET BY FUNCTION
FISCAL YEAR 2027**

	General Fund	Capital Projects	Grant Funds	School Food Service	Total
Revenues:					
Local	\$ 91,496,692	\$ 300,000		\$ 4,403,702	\$ 96,200,394
State	105,113,793	19,700,000	3,431,580	106,130	\$ 128,351,503
Federal	75,000		\$ 8,223,707	7,190,977	\$ 15,489,684
Total Revenues	\$ 196,685,485	\$ 20,000,000	\$ 11,655,287	\$ 11,700,809	\$ 240,041,581
Expenditures:					
Instruction	\$ 129,230,331	\$ 750,000	\$ 8,438,720		\$ 9,188,720
Pupil Services	14,177,336		1,253,437		1,253,437
Improvement of Instr. Svcs.	6,105,241		1,786,912		1,786,912
Ed. Media Services	2,529,566				-
Federal Grant Administration	-				-
General Administration	2,728,018		352,756		352,756
School Administration	12,142,695				27,006
Business Services	1,827,670				-
Maintenance & Operations	16,212,064	2,000,000			2,000,000
Student Transportation	12,609,306	1,500,000	596,456		2,096,456
Central Support Services	1,647,382				-
Other Support Services	180,242		27,006		27,006
School Nutrition	66,143			\$ 12,275,349	12,275,349
Facility Acquisition/Construction	-	17,500,000			17,500,000
Total Expenditures	\$ 199,455,993	\$ 21,750,000	\$ 12,455,287	\$ 12,275,349	\$ 46,507,642
Excess Revenues over/(under) Expenditures	\$ (2,770,508)	\$ (1,750,000)	\$ (800,000)	\$ (574,540)	\$ 193,533,940
Other Financing Sources/Uses					
Operating Transfers In			800,000	363,000	1,163,000
Operating Transfers Out	(800,000)			(363,000)	(1,163,000)
	\$ (800,000)	\$ -	\$ 800,000	\$ -	\$ -
Excess Revenue and Other Financing Sources Over/(Under) Exp and Other Financing Sources	\$ (3,570,508)	\$ (1,750,000)	\$ 0	\$ (574,540)	\$ (5,895,048)
Fund Balance - Beg.	81,000,000	\$ 23,130,498	-	\$ 6,945,000	\$ 111,075,498
Fund Balance - End	\$ 77,429,492	\$ 21,380,498	\$ 0	\$ 6,370,460	\$ 105,180,450

The budget will be considered for final adoption by the Walton County Board of Education at 5:00 p.m., Tuesday, July 14, 2026, in the Board Room at the Walton County Board of Education, 200 Double Springs Church Road, Monroe, Georgia.

**FY 2027/2026 BUDGETS LISTED BY OBJECTS
GENERAL OPERATING FUND**

<u>Objects</u>	<u>Descriptions</u>	<u>FY 2027 Budget</u>	<u>FY 2026 Budget</u>	<u>Difference</u>	<u>FY 2027 % of Total Budget</u>
<u>Salaries & Benefits</u>					
100	Salaries	119,295,543	117,658,907	\$1,636,636	59.6%
200	Benefits				
	State Health Insurance	29,511,469	28,504,953	\$1,006,516	
	FICA	8,275,087	7,927,620	\$347,467	
	Teachers Retirement	23,223,393	22,410,130	\$813,263	
	Workers' Compensation	581,000	581,000	\$0	
	On-Behalf Payments	371,972	371,972	\$0	
	Other Employee Benefits	203,473	399,233	-\$195,760	
	Sub-Total Benefits	<u>\$62,166,394</u>	<u>\$60,194,908</u>	<u>\$1,971,486</u>	31.0%
	Sub-Total Salaries and Benefits	\$181,461,937	\$177,853,815	3,608,122	90.6%
<u>Operating</u>					
300	Purchased Professional/Technical Services	764,670	1,004,750	-\$240,080	
321	Contracted Services - Teachers	1,000	1,000	\$0	
332	Drug and Alcohol Testing/Physicals	46,880	46,880	\$0	
340	Legal Services	75,000	90,000	-\$15,000	
350	Contracted Services Post Cert Law Enf	1,005,615	1,174,245	-\$168,630	
383	Consultant	22,725	22,725	\$0	
397	CPA	60,000	45,000	\$15,000	
410	Water, Sewer, Cleaning Services	1,169,188	1,266,112	-\$96,924	
430	Repair and Maintenance	1,334,570	1,284,145	\$50,425	
442	Rental Equipment/Vehicles	9,500	9,500	\$0	
444	Other Rentals	2,000	2,000	\$0	
520	Insurance	712,032	672,037	\$39,995	
530	Communications	2,308,692	2,138,592	\$170,100	
561	Tuition to Other GA LUA	1,876,000	1,801,000	\$75,000	
580	Travel - Employees	123,242	102,642	\$20,600	
610	Supplies	2,196,687	2,197,424	-\$737	
611	Supplies - Technology related	55,134	53,492	\$1,642	
612	Computer Software	0	35,000	-\$35,000	
615	Expendable Equipment	33,500	33,500	\$0	
616	Expendable Computer Equipment	17,980	17,980	\$0	
620	Energy	4,899,938	3,985,604	\$914,334	
642	Books and Periodicals	80,581	79,839	\$742	
810	Dues and Fees	185,869	213,091	-\$27,222	
812	RESA Fees	1,013,253	1,013,253	\$0	
930	Transfers to Other Funds	800,000	10,600,000	-\$9,800,000	
	Sub-Total Operating	<u>\$18,794,056</u>	<u>\$27,889,812</u>	<u>-\$9,095,756</u>	9.4%
	TOTAL	<u>\$200,255,993</u>	<u>\$205,743,626</u>	-\$5,487,634	100.0%

WALTON COUNTY SCHOOL DISTRICT



YEAR-TO-DATE BUDGET REPORT ELOST V 326 - EXPENDITURES

FOR 2026 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	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	362,774	305,643	396,725.57	650.00	-91,732.09	130.0%
538100 ARCHITECT	525,189	2,365,304	2,890,493	2,855,526.56	.00	34,966.39	98.8%
538300 CONSULTANT	37,000	-37,000	0	.00	.00	.00	.0%
538600 ENGINEERS	87,000	18,418	105,418	104,087.75	.00	1,329.75	98.7%
539700 CERTIFIED PUBLIC ACCOUNTANT	43,000	0	43,000	43,002.00	.00	-2.00	100.0%
541000 W/S/C SERVICES	2,500	10,327	12,827	12,730.12	.00	96.40	99.2%
543000 REPAIR/MAINTSERVICES	23,892	225,320	249,212	210,570.53	28,100.00	10,541.18	95.8%
543200 REPAIR/MAINT-TECHNOLOGY	468,275	-192,991	275,284	285,226.58	.00	-9,942.35	103.6%
544200 RENTAL OF EQUIPMENT & VEHICL	0	26,190	26,190	24,189.92	864.10	1,135.90	95.7%
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	531,446	536,103	548,985.34	.00	-12,882.42	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 < \$35000	251,054	1,783,299	2,034,353	2,138,396.52	28,948.00	-132,991.41	106.5%
561600 EXP COMPUTER EQUIP < \$35000	8,639,408	-1,398,389	7,241,020	6,734,056.45	.00	506,963.08	93.0%
564000 DIGITAL/ELECTRONIC TEXT BOOK	3,011	0	3,011	3,010.25	.00	.75	100.0%
564100 TEXTBOOKS	0	2,338,600	2,338,600	959,786.01	.00	1,378,813.87	41.0%
571500 LAND IMPROVEMENTS	256,600	6,255,459	6,512,059	6,509,426.90	.00	2,631.88	100.0%
572000 BUILD. ACQ./CONSTRUCTION	23,580,041	19,731,421	43,311,462	43,026,660.64	207,254.30	77,546.78	99.8%
573000 EQUIPMENT \$35,000 OR MORE	207,860	1,349,888	1,557,748	1,468,613.35	56,323.00	32,812.00	97.9%
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 \$35000 OR MOR	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	26,342,654	72,109,049	70,336,946.92	322,139.40	1,449,962.57	98.0%
GRAND TOTAL	45,766,395	26,342,654	72,109,049	70,336,946.92	322,139.40	1,449,962.57	98.0%

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WALTON COUNTY SCHOOL DISTRICT



YEAR-TO-DATE BUDGET REPORT ELOST VI 327 - EXPENDITURES

FOR 2026 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	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	3,585,585	3,830,585	635,305.63	123,663.64	3,071,615.32	19.8%
538100 ARCHITECT	258,250	3,107,294	3,365,544	3,179,018.54	182,970.06	3,555.02	99.9%
538300 CONSULTANT	24,000	-24,000	0	.00	.00	.00	.0%
538600 ENGINEERS	90,000	-90,000	0	.00	.00	.00	.0%
539700 CERTIFIED PUBLIC ACCOUNTANT	43,000	0	43,000	19,632.00	.00	23,368.00	45.7%
541000 W/S/C SERVICES	1,000	142,597	143,597	140,342.47	.00	3,254.53	97.7%
543000 REPAIR/MAINTSERVICES	0	1,236,488	1,236,488	776,474.20	418,767.31	41,246.65	96.7%
543200 REPAIR/MAINT-TECHNOLOGY	0	133,735	133,735	10,340.06	120,859.27	2,535.67	98.1%
544200 RENTAL OF EQUIPMENT & VEHICL	0	64,372	64,372	67,775.00	608.12	-4,011.03	106.2%
553000 COMMUNICATIONS	20,000	-19,700	300	.00	.00	300.00	.0%
553200 COMMUNICATION WEB SUBSCRIPT L	924,160	-95,521	828,639	655,999.95	43,755.70	128,883.65	84.4%
553400 SBITA > 12 MONTHS	0	123,520	123,520	849,243.13	.00	-725,723.43	687.5%
561000 SUPPLIES	201,178	2,098,632	2,299,810	90,033.53	11,719.39	2,198,056.66	4.4%
561100 SUPPLIES-TECHNOLOGY RELATED	21,000	48,500	69,500	68,684.94	.00	815.06	98.8%
561500 EXP EQUIP < \$35000	111,650	1,283,689	1,395,339	926,087.92	422,711.02	46,539.62	96.7%
561600 EXP COMPUTER EQUIP < \$35000	11,341,250	-447,107	10,894,143	10,711,018.84	.00	183,124.38	98.3%
564100 TEXTBOOKS	0	1,899,973	1,899,973	1,897,434.47	1,935.20	603.33	100.0%
564200 BOOKS & PERIODICALS	0	1,000	1,000	101.00	.00	899.00	10.1%
571500 LAND IMPROVEMENTS	1,524,000	2,028,738	3,552,738	1,100,732.79	1,868,905.56	583,099.45	83.6%
572000 BUILD. ACQ./CONSTRUCTION	31,329,781	25,694,724	57,024,505	43,020,144.69	13,310,900.78	693,459.33	98.8%
573000 EQUIPMENT \$35,000 OR MORE	361,154	241,235	602,389	593,417.52	.00	8,971.19	98.5%
573200 PURCH OR LEASE OF BUSES	4,100,000	-218,475	3,881,525	1,368,513.00	1,074,787.00	1,438,225.49	62.9%
573400 COMPUTER EQUIP \$35000 OR MOR	670,000	370,261	1,040,261	244,641.31	45,608.00	750,011.69	27.9%
575600 ASSET EXPENSE - SBITA	0	0	0	-725,723.43	.00	725,723.43	100.0%
581000 DUES & FEES	0	7,670	7,670	7,670.00	.00	.00	100.0%
583000 INTEREST	0	0	0	222,428.30	.00	-222,428.30	100.0%
583100 REDEMPTION OF PRINCIPLE	0	0	0	21,771.70	.00	-21,771.70	100.0%
TOTAL ELOST VI (10/1/22-09/30/27)	51,265,423	41,173,209	92,438,632	65,884,556.33	17,627,191.05	8,926,884.24	90.3%
GRAND TOTAL	51,265,423	41,173,209	92,438,632	65,884,556.33	17,627,191.05	8,926,884.24	90.3%

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FY 2027 PROJECTED REVENUE AND EXPENDITURE BUDGET
SPECIAL REVENUE FUND (By Program)
(FUND # 402 - 560)

<u>PROGRAM NAME</u>	<u>FUND #</u>	<u>PROG #</u>	<u>Salaries</u>	<u>EXPENDITURES Operating</u>	<u>Total</u>	<u>REVENUE BUDGET</u>
Title I - Regular	402	1750	2,474,797	446,655	2,921,452	2,921,452
Special Education - Preschool Regular	404	2820	619,982	0	619,982	619,982
VI-B Flowthrough Special Education	404	2824	2,875,909	680,941	3,556,850	3,556,850
Special Education - Parent Mentor	404	2831	18,400	0	18,400	18,400
Perkins V Grants - Program Improvement	406	3324	0	142,240	142,240	142,240
Perkins Plus Reserve	406	3325	0	19,985	19,985	19,985
Title II - Teacher and Principal Training	414	1784	409,307	196,761	606,068	606,068
Education for the Homeless	432	1800	0	79,828	79,828	79,828
Title III - Limited English Proficient	460	1816	20,000	62,668	82,668	82,668
Title III - Immigrant	460	1828	0	17,500	17,500	17,500
Title IV Part A Student Support	462	1779	0	208,706	208,706	208,706
Title IV 21st Century Community Learning	462	1839	0	272,100	272,100	272,100
Project Aware	483	1805	428,728	49,200	477,928	477,928
Georgia Pre-K	560	1540	<u>3,401,580</u>	<u>30,000</u>	<u>3,431,580</u>	<u>3,431,580</u>
TOTAL			<u>\$10,248,703</u>	<u>\$2,206,584</u>	<u>\$12,455,287</u>	<u>\$12,455,287</u>

FY 2027 PROJECTED REVENUE AND EXPENDITURE BUDGET
FUEL CENTER FUND
(FUND # 694)

<u>PROGRAM NAME</u>	<u>FUND #</u>	<u>PROG #</u>	<u>Salaries</u>	<u>EXPENDITURES Operating</u>	<u>Total</u>	<u>REVENUE BUDGET</u>
Fuel Center	694	9990	1,709	1,616,828	1,618,537	1,618,537
Fund Balance	694		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL			<u>1,709</u>	<u>1,616,828</u>	<u>1,618,537</u>	<u>1,618,537</u>

FY 2027 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	488,669	173,475	662,144	622,567
Bay Creek Elementary	601	9600	373,279	422,450	795,729	771,292
Harmony Elementary	602	9600	307,504	432,250	739,754	804,667
Loganville Elementary	610	9600	384,792	431,350	816,142	645,955
Monroe Elementary	611	9600	252,444	385,900	638,344	628,808
Walker Park Elementary	612	9600	321,203	390,050	711,253	686,460
Walnut Grove Elementary	613	9600	289,624	361,700	651,324	582,541
Atha Road Elementary	614	9600	325,803	433,450	759,253	748,563
Youth Elementary	615	9600	303,432	396,550	699,982	670,205
Sharon Elementary	617	9600	211,368	436,150	647,518	644,977
Carver Middle	620	9600	374,244	459,850	834,094	773,228
Loganville Middle	621	9600	586,627	632,700	1,219,327	1,096,660
Youth Middle School	622	9600	402,765	449,650	852,415	780,664
Loganville High	630	9600	370,320	467,450	837,770	958,319
Monroe High	631	9600	337,739	473,650	811,389	737,967
Walnut Grove High	632	9600	473,161	448,750	921,911	870,937
Catering	693	9600	<u>0</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
TOTAL			<u>\$5,802,974</u>	<u>\$6,835,375</u>	<u>\$12,638,349</u>	<u>\$12,063,809</u>