FY 2020
Budget



"In Pursuit of Excellence"

Walton County
School District

July 2, 2019

WALTON COUNTY BOARD OF EDUCATION

200 Double Springs Church Road, Monroe, Georgia 30656, Telephone 770-266-4520
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Dr. Nathan Franklin
Superintendent

Rusty Linder
Assistant Superintendent

George Underwood
Assistant Superintendent

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MEMORANDUM

TO: Walton County Board of Education

FROM: Harry S. Lee
Chief Financial Officer

DATE: July 2, 2019

SUBJECT: FY 2020 General Operating Budget

Enclosed please find the FY 2020 budget that reflects the district's needs to support local education efforts. The General Operating budget being proposed is $131,219,992 plus any encumbrances carried over and funded from the FY 2019 budget.

The following are significant events/items which affect the FY 20 expenditure budget.

- TRS increase from 20.90% to 21.14%

- Additional Employees (student growth)
  7 Teacher
  1 SLP
  1 Student Services Coordinator
  2 Special Education Bus Driver
  .5 Custodian (YMS)
  .5 CIS (LMS)

- Increase in wage:
  Certified ($3,000)
  Classified 2%
  Archery Supplement
  High School Wildcard Supplement
  Phase II Comp study recommendations

Millage requirements to operate at this level are based on an adjusted net tax digest; M&O of $2.527 and Debt Service of $2.551 billion. Based on current information, the following are millage requirements:

WALTON COUNTY SCHOOL DISTRICT

"In Pursuit of Excellence"

Equal Opportunity Employer

	M&O	Debt Service	Total
CY 2019	**18.60**	**2.30**	**20.90**
CY 2018	18.60	2.60	21.20
Difference	0.00	(.30)	(.30)

The Superintendent submits the attached for review.

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AD VALOREM (M&O)

QBE (State Funding)

Fiscal Year	Ad Valorem Revenue*	Chg. Fr Prev. yr.	State (QBE) Revenue	Chg. Fm Prev. yr.	FTE Students	Funding per student
2010-11	42,491,906	-1,110,261	49,683,925	1,767,600	12,688	3,916
2011-12	40,075,767	-2,416,139	51,797,788	2,113,863	12,830	4,037
2012-13	35,244,883	-4,830,884	52,879,260	1,081,472	12,922	4,092
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

* Net of County Collection Fee of 2.5%

HISTORY OF MILLAGE RATE

Year	M&O	Debt	Total	Change fm Prev Year
2010-11	18.600	2.200	20.800	0.350
2011-12	19.600	2.200	21.800	1.000
2012-13	19.300	3.500	22.800	1.000
2013-14	19.802	3.700	23.502	0.702
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

* Proposed Millage

VALUE OF HOME

Average value of Home in Walton County*

FY 15**	125,000
FY 16**	135,000
FY 17*	150,000
FY 18*	175,000
FY 19*	175,000
FY 20*	210,000

* Information obtained from County Assessor Office
** Information obtained from County Treasurer Office

CURRENT TAX LIABILITY

Fair Market Value		Assessed Value*	FY 19 Mills	School Tax (est.)
$100,000	0.4	$36,000	21.2	$763
150,000	0.4	56,000	21.2	1,187
200,000	0.4	76,000	21.2	1,611
250,000	0.4	96,000	21.2	2,035

FY 20 PROPOSED TAX LIABILITY

Fair Market Value		Assessed Value*	FY 20 Mills**	School Tax (est.)	Change fm FY 19
$100,000	0.4	$36,000	20.90	$752	-$11
150,000	0.4	56,000	20.90	1,170	-17
200,000	0.4	76,000	20.90	1,588	-23
250,000	0.4	96,000	20.90	2,006	-29

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

OFFICIAL

Georgia State Department Of Education

Earnings Sheet for FY 2019

School System: 747 - Walton County

FY19 INITIAL

THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF $2,620.77

DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL 5 MILLS	STATE FUNDS	Teacher	Subj. Spec	Couns.	Tech. Spec
Kindergarten Pgm	904	5,346,950	70,648	5,417,598	805,047	4,612,551	60.27		2.01	0.82
Kindergarten Early Intr Pgm	22	169,403	1,719	171,122	25,428	145,694	2.00		0.05	0.02
Primary Grade(1-3) Pgm	2,622	12,521,104	225,229	12,746,333	1,894,086	10,852,247	154.23	7.60	5.83	2.38
Primary Grd Early Intrv(1-3) Pgm	92	656,734	7,903	664,637	98,764	565,873	8.36	0.27	0.20	0.08
Upper Elementary Grd(4-5) Pgm	1,700	6,196,987	119,714	6,316,701	938,653	5,378,048	73.91	4.93	3.78	1.55
UppElem Grd Early Intrv(4-5)	103	735,256	7,253	742,509	110,336	632,173	9.36	0.30	0.23	0.09
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00
Middle School(6-8) Pgm	2,549	10,516,130	179,504	10,695,634	1,589,356	9,106,278	127.45	7.39	5.66	2.32
High School Gen Educ(9-12)	2,496	8,565,807	283,545	8,849,352	1,315,001	7,534,351	108.52		5.55	2.27
CTAE(9-12) PGM	655	2,562,437	214,972	2,777,409	412,719	2,364,690	32.75		1.46	0.60
Students with Disab Cat I	169	1,567,062	42,074	1,609,136	239,115	1,370,021	21.13			0.15
Students with Disab Cat II	77	877,567	10,114	887,681	131,908	755,773	11.85			0.07
Students with Disab Cat III	370	5,474,536	75,554	5,550,090	824,735	4,725,355	74.00			0.34
Students with Disab Cat IV	65	1,600,014	27,457	1,627,471	241,840	1,385,631	21.67			0.06
Students with Disab Cat V	158	1,465,064	66,742	1,531,806	227,624	1,304,182	19.75			0.14
Gifted Student Category VI	1,107	6,867,749	111,699	6,979,448	1,037,136	5,942,312	92.25			1.01
Remedial Education Pgm	355	1,824,543	20,391	1,844,934	274,154	1,570,780	23.67		0.79	0.32
Alternate Education Pgm	142	729,817	10,000	739,817	109,936	629,881	9.47		0.32	0.13
Eng.Spkrs.of Other Lang.(ESOL)	56	602,041	3,217	605,258	89,940	515,318	8.00		0.12	0.05
Spec Ed. Itinerant				8,562	1,272	7,290				
Spec Ed. Supplemental Speech				23,347	3,469	19,878				
TOTAL DIRECT INSTRUC.	13,642	68,279,201	1,477,735	69,788,845	10,370,519	59,418,326	858.64	20.49	26.00	12.40
INDIRECT COST										
Central Admin		2,181,935	0	2,181,935	324,232	1,857,703				
School Admin		3,370,391	94,758	3,465,149	514,916	2,950,233				
Facility M & O			4,065,316	4,065,316	604,100	3,461,216				
Sub Total (INDIRECT COST)		5,552,326	4,160,074	9,712,400	1,443,248	8,269,152				
MEDIA CENTER PGM.		1,719,643	190,166	1,909,809	283,795	1,626,014				
20 DAYS ADDITIONAL INSTRUCTION		567,809		567,809	84,376	483,433				
STAFF & PROFESSIONAL DEV				301,488	44,801	256,687				
PRINCIPAL STAFF & PROF. DEV				4,605	684	3,921				
MIDTERM HOLD HARMLESS						0				
Amended Formula Adjustment						0				
Charter System Adjustment				0		0				
QBE FORMULA EARNINGS		76,118,979	5,827,975	82,284,956	12,227,423	70,057,533	858.64	20.49	26.00	12.40
CATEGORICAL GRANTS										
Pupil Transportation Pgm (Includes 76 Drivers and bus replacement funds of 0)				1,271,232		1,271,232				
Sparsity - Regular				0		0				
Nursing Services				283,292		283,292				
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				83,839,480		71,612,057				
Education Equalization Funding Grant				2,684,504		2,684,504				
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				86,523,984		74,296,561				
Charter Commission Admin - State						0				
Military Counselors						0				
DCH Direct Payment						0				
State Commission Charter Supplement				0		0				
TOTAL FUNDING ON THIS ALLOTMENT SHEET				86,523,984		74,296,561				

Earned Positions

Supt.	Asst Supt	Prin.	Asst Prin.	Secty.	Accnt.	VT/SW	Psych.	Sp Ed Ldr	Media Center
1.00	6.00			1.00	1.00	5.51	5.51	9.73	
		15.00	21.83	26.68					
1.00	6.00	15.00	21.83	27.68	1.00	5.51	5.51	9.73	
									23.43
1.00	6.00	15.00	21.83	27.68	1.00	5.51	5.51	9.73	23.43

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(PM/PM) of $945.00, for an annual funding amount of $11,340 in QBE under appropriation in FY 2019 (HB 684).
3. Teacher Retirement is funded at 20.90% in QBE in FY 2019 (HB 684).

Total T&E 32,330,657 includes T&E 23,598,857 and HI 8,731,800

OFFICIAL

Georgia State Department Of Education

Earnings Sheet for FY 2020

5/20/2019

School System: 747 - Walton County

FY20 Initial

THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF $2,783.67

DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL 5 MILLS	STATE FUNDS	Teacher	Subj. Spec	Couns.	Tech. Spec
	<----Earnings ($)---->						<----Earned Positions----> <----Grades K-12---->			
Kindergarten Pgm	909	5,694,717	71,040	5,765,757	894,721	4,871,036	60.60		2.02	0.83
Kindergarten Early Intr Pgm	20	163,030	1,563	164,593	25,541	139,052	1.82		0.04	0.02
Primary Grade(1-3) Pgm	2,627	13,257,155	225,661	13,482,816	2,092,243	11,390,573	154.53	7.61	5.84	2.39
Primary Grd Early Intrv(1-3) Pgm	101	761,906	8,676	770,582	119,578	651,004	9.18	0.29	0.22	0.09
Upper Elementary Grd(4-5) Pgm	1,721	6,629,696	121,193	6,750,889	1,047,593	5,703,296	74.83	4.99	3.82	1.56
UppElem Grd Early Intrv(4-5)	99	746,819	6,972	753,791	116,972	636,819	9.00	0.29	0.22	0.09
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00
Middle School(6-8) Pgm	2,513	10,956,168	176,969	11,133,137	1,727,623	9,405,514	125.65	7.28	5.58	2.28
High School Gen Educ(9-12)	2,432	8,820,007	276,272	9,096,279	1,411,547	7,684,732	105.74		5.40	2.21
CTAE(9-12) PGM	653	2,699,639	214,314	2,913,953	452,183	2,461,770	32.65		1.45	0.59
Students with Disab Cat I	187	1,832,385	46,556	1,878,941	291,571	1,587,370	23.38			0.17
Students with Disab Cat II	85	1,023,727	11,165	1,034,892	160,593	874,299	13.08			0.08
Students with Disab Cat III	380	5,941,625	77,597	6,019,222	934,054	5,085,168	76.00			0.35
Students with Disab Cat IV	65	1,690,829	27,457	1,718,286	266,641	1,451,645	21.67			0.06
Students with Disab Cat V	136	1,332,644	57,450	1,390,094	215,713	1,174,381	17.00			0.12
Gifted Student Category VI	1,138	7,460,817	114,823	7,575,640	1,175,576	6,400,064	94.83			1.03
Remedial Education Pgm	367	1,993,296	21,080	2,014,376	312,588	1,701,788	24.47		0.82	0.33
Alternate Education Pgm	140	760,386	9,859	770,245	119,525	650,720	9.33		0.31	0.13
Eng.Spkrs.of Other Lang.(ESOL)	78	886,156	4,480	890,636	138,208	752,428	11.14		0.17	0.07
Spec Ed. Itinerant				10,715	1,663	9,052				
Spec Ed. Supplemental Speech				58,815	9,127	49,688				
TOTAL DIRECT INSTRUC.	13,651	72,651,002	1,473,127	74,193,659	11,513,260	62,680,399	864.90	20.46	25.89	12.40
INDIRECT COST										
Cent. Admin/ Teacher Salary Incr.		2,322,813	643,839	2,966,652	460,360	2,506,292				
School Admin		3,543,323	94,821	3,638,144	564,562	3,073,582				
Facility M & O			4,068,000	4,068,000	631,266	3,436,734				
Sub Total (INDIRECT COST)		5,866,136	4,806,660	10,672,796	1,656,188	9,016,608				
MEDIA CENTER PGM.		1,823,365	190,356	2,013,721	312,486	1,701,235				
20 DAYS ADDITIONAL INSTRUCTION		597,115		597,115	92,659	504,456				
STAFF & PROFESSIONAL DEV				325,691	50,540	275,151				
PRINCIPAL STAFF & PROF. DEV				4,940	767	4,173				
MIDTERM HOLD HARMLESS										
Amended Formula Adjustment						0				
Charter System Adjustment				0		0				
QBE FORMULA EARNINGS		80,937,618	6,470,143	87,807,922	13,625,900	74,182,022	864.90	20.46	25.89	12.40
CATEGORICAL GRANTS										
Pupil Transportation Pgm (Includes 76 Drivers and bus replacement funds of 0)				1,282,456		1,282,456				
Sparsity - Regular				0		0				
Nursing Services				290,083		290,083				
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				89,380,461		75,754,561				
Education Equalization Funding Grant				788,391		788,391				
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				90,168,852		76,542,952				
Charter Commission Admin - State						0				
Military Counselors						0				
DCH Direct Payment						0				
State Commission Charter Supplement				0		0				
TOTAL FUNDING ON THIS ALLOTMENT SHEET				90,168,852		76,542,952				

	Earned Positions									
Supt.	Asst Supt	Prin.	Asst Prin.	Secty.	Accnt.	VT/SW	Psych.	Sp Ed Ldr	Media Center
1.00	6.00			1.00	1.00	5.51	5.51	9.95	
		15.00	21.78	26.69					
1.00	6.00	15.00	21.78	27.69	1.00	5.51	5.51	9.95	
									23.51
1.00	6.00	15.00	21.78	27.69	1.00	5.51	5.51	9.95	23.51

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(PM/PM) of $945.00, for an annual funding amount of $11,340 in QBE under appropriation in FY 2019 (HB 684).
3. Teacher Retirement is funded at 20.90% in QBE in FY 2019 (HB 684).

Total T&E 33,592,299 includes T&E 24,486,279 and HI 9,106,020

FY 2020 EXPENDITURE AND REVENUE BUDGET
JULY 1, 2019 - JUNE 30, 2020
GENERAL OPERATING FUND
(By Program)

PROGRAM NAME	Prog #	EXPENDITURE BUDGET Salaries & Benefits	Operating	Total	Revenue Budget
Pupil Services	0310	741,852	30,329	772,181	0
Board of Education	0315	489,916	313,690	803,606	0
Superintendent	0320	499,225	40,148	539,373	0
Human Resources	0330	725,579	107,131	832,710	0
Business Services	0340	1,247,178	98,831	1,346,009	0
Improvement of Instruction	0360	780,757	60,241	840,998	0
Technology	0370	1,135,660	1,071,180	2,206,840	0
Instructional Technology	0375	451,146	679,770	1,130,916	0
Exceptional Education	0380	330,308	8,095	338,403	0
Buildings & Grounds	0410	582,774	3,799,581	4,382,355	0
Maintenance	0420	5,071,100	1,549,930	6,621,030	0
School Administration	0800	11,385,632	565,203	11,950,835	0
Kindergarten (State)	1011	4,916,761	14,576	4,931,337	4,871,036
Kindergarten (Local)	1013	579,039	0	579,039	0
Grade 1-3 (State)	1021	15,167,185	392,024	15,559,209	11,390,573
Grade 1-3 (Local)	1023	2,117,204	0	2,117,204	0
Grade 9-12 (State)	1041	12,730,086	630,544	13,360,630	7,684,732
Grade 9-12 (Local)	1043	1,793,471	0	1,793,471	0
Grade 4-5 (State)	1051	7,247,960	394,158	7,642,118	5,703,296
Grade 4-5 (Local)	1053	1,089,936	0	1,089,936	0
Kindergarten Early Interven. (State)	1061	94,651	0	94,651	139,052
Kindergarten Early Interven. (Local)	1063	0	0	0	0
Primary Early Interven. (State)	1071	739,081	0	739,081	651,004
Primary Early Interven. (Local)	1073	109,606	0	109,606	0
Grade 6-8 (State)	1081	9,201,772	441,812	9,643,584	9,405,514
Grade 6-8 (Local)	1083	1,316,389	0	1,316,389	0
Grade 4-5 Early Interven. (State)	1091	397,148	0	397,148	636,819
Grade 4-5 Early Interven. (Local)	1093	58,897	0	58,897	0
20 Days Additional Instruction	1100	40,000	0	40,000	504,456
SD/Cost of Instruction	1210	0	68,310	68,310	279,324
Media Centers	1310	1,770,943	114,128	1,885,071	1,701,235
Pupil Transportation	1320	5,742,103	1,603,351	7,345,454	1,739,392
ESOL (State)	1351	722,957	0	722,957	752,428
ESOL (Local)	1353	107,703	0	107,703	0
On Behalf Payments	1445	306,546	0	306,546	306,546
Equalization	1470	0	0	0	788,391
Nurse	1500	522,678	14,163	536,841	290,083
Nurse - Medicaid Reimbusement	1555	448,376		448,376	
Childrens Intervention (Medicaid)	1858	0	2,000	2,000	216,000
Special Education	2011	0	0	0	10,231,603
Sp. Ed III (State)	2041	9,761,377	957,100	10,718,477	0
Sp. Ed III (Local)	2043	1,447,612	0	1,447,612	0
Sp. Ed IV (State)	2051	0	0	0	0
Sp. Ed IV (Local)	2053	0	0	0	0
Sp. Ed V (State)	2061	1,505,814	0	1,505,814	0

FY 2020 EXPENDITURE AND REVENUE BUDGET
JULY 1, 2019 - JUNE 30, 2020
GENERAL OPERATING FUND
(By Program)

PROGRAM NAME	Prog #	EXPENDITURE BUDGET Salaries & Benefits	Operating	Total	Revenue Budget
Sp. Ed V (Local)	2063	58,387	0	58,387	0
Gifted VI (State)	2111	7,327,644	35,681	7,363,325	6,400,064
Gifted VI (Local)	2113	1,098,059	0	1,098,059	0
Remedial (State)	2211	827,624	5,952	833,576	1,701,788
Remedial (Local)	2213	122,737	0	122,737	0
Bus Replacement	2410	0	0	0	0
Pre School Handicapped	2620	584,911	0	584,911	380,854
Vocational Lab 9-12 (State)	3011	2,440,795	129,897	2,570,692	2,461,770
Vocational Lab 9-12 (Local))	3013	334,574	0	334,574	0
Vocational Supervisors	3019	42,961	0	42,961	31,766
Vocational Extended Year	3529	42,571	0	42,571	18,438
Vocational Youth Apprentice	3540	48,057	0	48,057	36,155
Vocational Ext. Day Middle Ag	3553	47,276	0	47,276	41,742
Vocational Extended Day	3554	129,287	0	129,287	70,684
Austerity Reduction	4080	0	0	0	0
Alternative school (State)	5071	479,664	976	480,640	650,720
Alternative school (Local)	5073	71,134	0	71,134	0
Coaching/Activity Supplements	6060	681,958	0	681,958	0
Ad Valorem Tax	0110	0	0	0	45,835,184
Other Sales Tax	1121	0	0	0	1,224,228
Other Taxes	1190	0	0	0	13,557
TAVT Tax	1191	0	0	0	4,310,278
Central Administration	1450	0	0	0	2,506,292
School Administration	1455	0	0	0	3,073,582
Facility M & O	1457	0	0	0	3,436,734
Federal Indirect Cost	1990	0	0	0	380,000
Other Local Revenue	1995	0	0	0	306,546
Midyear Adjustment	9990				300,000
Transfers In/Out / Fund Balance	9990	0	377,130	377,130	748,126
TOTAL		**$117,714,061**	**90%** **$13,505,931**	**10%** **$131,219,992**	**$131,219,992**

Source of Funding

Local	52,369,793	39.91%
State	78,327,653	59.69%
Federal	522,546	0.40%
	$131,219,992	100.00%

FY 2020/FY 2019 BUDGETS LISTED BY COST CENTERS
GENERAL OPERATING FUND

#	Cost Centers	2020 Budget	2019 Budget	Difference
01	Bay Creek Elementary	5,163,123	4,782,103	381,020
02	Harmony Elementary	5,697,457	5,361,231	336,226
10	Loganville Elementary	7,348,799	6,994,072	354,727
11	Monroe Elementary	5,087,007	4,863,344	223,663
12	Walker Park Elementary	5,504,118	5,143,345	360,773
13	Walnut Grove Elementary	5,911,515	5,763,557	147,958
14	Atha Road Elementary	6,547,206	6,381,739	165,467
15	Youth Elementary	6,505,911	6,142,316	363,595
17	Sharon Elementary	6,166,714	6,017,609	149,105
20	Carver Middle	6,766,990	6,625,797	141,193
21	Loganville Middle	8,877,005	8,499,752	377,253
22	Youth Middle School	7,529,790	7,394,846	134,944
30	Loganville High	12,045,290	11,501,115	544,175
31	Monroe High	9,612,575	9,314,421	298,154
32	Walnut Grove High	10,937,665	10,469,076	468,589
50	Alternative	149,823	145,459	4,364
85	Maintenance	3,525,538	3,366,676	158,862
87	Pupil Services	853,466	734,660	118,806
88	Business Services	1,346,009	1,332,391	13,618
89	Board of Education	803,606	872,222	-68,616
90	Superintendent	539,374	490,350	49,024
91	Human Resources	832,711	798,213	34,498
92	Transportation	7,350,254	6,750,779	599,475
93	Buildings and Grounds	919,943	905,309	14,634
94	Learning and Assessment	952,268	1,053,588	-101,320
95	Exceptional Education	340,403	334,115	6,288
96	Technology	2,090,840	1,230,071	860,769
97	Instructional Technology	1,130,916	472,282	658,634
99	Undistributed	683,676	828,513	-144,837
	TOTAL	$131,219,992	$124,568,951	$6,651,041

FY 2020 BUDGETS LISTED BY CENTRAL OFFICE/SCHOOLS
GENERAL OPERATING FUND

#	Central Office	Budget	% of Total Budget
87	Pupil Services	853,466	0.7%
88	Business Services	1,346,009	1.0%
89	Board of Education	803,606	0.6%
90	Superintendent	539,374	0.4%
91	Human Resources	832,711	0.6%
92	Transportation	7,350,254	5.6%
93	Buildings and Grounds	919,943	0.7%
94	Learning and Assessment	952,268	0.7%
95	Exceptional Education	340,403	0.3%
96	Technology	2,090,840	1.6%
97	Instructional Technology	1,130,916	0.9%
99	Undistributed	683,676	0.5%
	Total	**$17,843,466**	**14%**

#	Schools	Budget	% of Total Budget	Funded FTE (less: Pre-K)	Expend. Per FTE
01	Bay Creek Elementary	5,163,123	3.9%	666	7,752
02	Harmony Elementary	5,697,457	4.3%	650	8,765
10	Loganville Elementary	7,348,799	5.6%	930	7,902
11	Monroe Elementary	5,087,007	3.9%	539	9,438
12	Walker Park Elementary	5,504,118	4.2%	596	9,235
13	Walnut Grove Elementary	5,911,515	4.5%	628	9,413
14	Atha Road Elementary	6,547,206	5.0%	785	8,340
15	Youth Elementary	6,505,911	5.0%	738	8,816
17	Sharon Elementary	6,166,714	4.7%	762	8,093
20	Carver Middle	6,766,990	5.2%	839	8,066
21	Loganville Middle	8,877,005	6.8%	1306	6,797
22	Youth Middle School	7,529,790	5.7%	1101	6,839
30	Loganville High	12,045,290	9.2%	1661	7,252
31	Monroe High	9,612,575	7.3%	1036	9,279
32	Walnut Grove High	10,937,665	8.3%	1353	8,084
50	Alternative	149,823	0.1%	61	2,456
85	Maintenance	3,525,538	2.7%	N/A	N/A
	Total	**$113,376,526**	**86%**	**13,651**	

FY 2020/ 2019 BUDGETS LISTED BY OBJECTS
GENERAL OPERATING FUND

Objects	Descriptions	FY 2020 Budget	FY 2019 Budget	Difference	FY 2020 % of Total Budget
	Salaries & Benefits				
100	Salaries	$82,724,635	$79,047,470	$3,677,165	63.0%
200	Benefits				
	State Health Insurance	12,678,906	12,596,136	82,770	
	FICA	5,742,025	5,517,323	224,702	
	Teachers Retirement	15,712,830	14,963,155	749,675	
	Workers' Compensation	460,000	450,000	10,000	
	On-Behalf Payments	306,546	306,546	0	
	Other Employee Benefits	89,119	81,521	7,598	
	Sub-Total Benefits	34,989,426	33,914,681	1,074,745	26.7%
	Sub-Total Salaries and Benefits	117,714,061	112,962,151	4,751,910	89.7%
	Operating				
300	Purchased Professional/Technical Services	1,130,244	773,730	356,514	0.9%
321	Contracted Services - Teachers	137,500	137,500	0	0.1%
332	Drug and Alcohol Testing/Physicals	23,580	23,580	0	0.0%
340	Legal Services	240,000	240,000	0	0.2%
383	Consultant	20,550	20,000	550	0.0%
397	CPA	36,000	33,500	2,500	0.0%
410	Water, Sewer, Cleaning Services	965,238	943,611	21,627	0.7%
430	Repair and Maintenance	1,118,589	788,279	330,310	0.9%
442	Rental Equipment/Vehicles	600	600	0	0.0%
444	Other Rentals	2,000	2,000	0	0.0%
520	Insurance	348,381	348,381	0	0.3%
530	Communications	1,339,548	199,240	1,140,308	1.0%
561	Tuition to Other GA LUA	1,466,000	1,466,000	0	1.1%
580	Travel - Employees	117,947	116,615	1,332	0.1%
610	Supplies	1,708,172	1,610,581	97,591	1.3%
611	Supplies - Technology related	41,177	40,683	494	0.0%
612	Computer Software	95,600	18,000	77,600	0.1%
615	Expendable Equipment	0	0	0	0.0%
616	Expendable Computer Equipment	46,237	3,360	42,877	0.0%
620	Energy	3,352,208	3,298,017	54,191	2.6%
642	Books and Periodicals	68,165	68,176	-11	0.1%
734	Computer	0	10,000	-10,000	0.0%
810	Dues and Fees	129,765	125,740	4,025	0.1%
812	RESA Fees	741,300	731,850	9,450	0.6%
890	Other Expenditures	0	85,390	-85,390	0.0%
930	Transfers to Other Funds	377,130	521,967	-144,837	0.3%
	Sub-Total Operating	13,505,931	11,606,800	1,899,131	10.3%
	TOTAL	**$131,219,992**	**$124,568,951**	**$6,651,041**	100.0%

FY 2020 PROJECTED REVENUE AND EXPENDITURE BUDGET
DEBT SERVICE FUND
(FUND # 200)

PROGRAM NAME	FUND #	PROG #	EXPENDITURES Salaries	Operating	Total	REVENUE BUDGET
Debt Service (Principle & Interest)	200	9990	0	6,234,325	6,234,325	0
Fund Balance	200		0	0	0	0
AD Valorem Taxes	200		0	0	0	5,722,168
Fund Balance			0	0	0	512,157
TOTAL			$0	$6,234,325	$6,234,325	$6,234,325

FOR 2019 12

	ORIGINAL APPROP	TRANFRS/ 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	295,000	3,327,500	779,883.44	61,272.60	2,486,343.96	25.3%
8002 INSTR. TECH - 5 YEAR BUDGET	3,824,275	-290,250	3,534,025	675,764.75	100.00	2,858,160.25	19.1%
8003 TRANSPORTATION - 5 YEAR BUDGET	4,034,537	23,630	4,058,167	112,368.59	645,808.00	3,299,990.32	18.7%
8004 SECURITY UPGRADES	850,141	0	850,141	850,112.76	.00	28.24	100.0%
8005 CURRICULUM - 5 YEAR BUDGET	1,000,000	0	1,000,000	.00	.00	1,000,000.00	.0%
8033 FUND ADMINISTRATION	43,000	0	43,000	12,768.00	.00	30,232.00	29.7%
8050 RUTLAND FACILITY	256,263	0	256,263	85,188.81	.00	171,074.19	33.2%
8096 LHS- ADDITIONS/RENOVATIONS	100,000	11,886,261	11,986,261	1,193,452.97	10,204,723.38	588,084.65	95.1%
8097 TECHNOLOGY - 5 YEAR CLASSROOM	8,500,000	0	8,500,000	2,799,991.57	1,437,786.99	4,262,221.44	49.9%
8098 B&G - 5 YEAR BUDGET	5,000,000	0	5,000,000	516,735.39	204,360.79	4,278,903.82	14.4%
8099 FY19 MISC	109,921	26,557	136,478	122,597.76	8,701.30	5,178.87	96.2%
TOTAL ELOST V (1/1/18-12/31/22)	26,750,637	11,941,198	38,691,835	7,148,864.04	12,562,753.06	18,980,217.74	50.9%
GRAND TOTAL	26,750,637	11,941,198	38,691,835	7,148,864.04	12,562,753.06	18,980,217.74	50.9%

** END OF REPORT - Generated by Harry Lee **

FY 2020 PROJECTED REVENUE AND EXPENDITURE BUDGET
SPECIAL REVENUE FUND (By Program)
(FUND # 402 - 560)

PROGRAM NAME	FUND #	PROG #	EXPENDITURES Salaries	Operating	Total	REVENUE BUDGET
Title I - Regular	402	1750	2,703,441	0	2,703,441	0
Title I - School Improvement	402	1770	0	0	0	0
Special Education - Pre school Regular	404	2820	0	0	0	0
VI-B Flowthrough Special Education	404	2824	2,575,127	0	2,575,127	0
Vocational Program Improvement	406	3315	0	0	0	0
Vocational 85% Professional	406	3316	0	0	0	0
Title II - Teacher and Principal Training	414	1784	64,332	0	64,332	0
RT3- Math and ELA Training	416	4238	0	0	0	0
Education for the Homeless	432	1800	0	0	0	0
Title III - Limited English Proficient	460	1816	800	0	800	0
Title IV Drug Free- Regular	462	1780	0	0	0	0
Title IV 21st Century Community Learning	462	1839	162,694	0	162,694	0
Smaller Learning Communities	484	1863	0	0	0	0
Georgia Pre-K	560	1540	2,172,133	0	2,172,133	0
Transfer from General Operating Fund			0	0	0	0
TOTAL			$7,678,527	$0	$7,678,527	$0

*** **Total funding levels are not known for Special Revenue funds at this time.**
*** **Budgets are not complete.**

FY 2020 PROJECTED REVENUE AND EXPENDITURE BUDGET
FOOD SERVICE FUND
(FUND# 600 - 693)

PROGRAM NAME	FUND #	PROG #	EXPENDITURES Salaries	EXPENDITURES Operating	EXPENDITURES Total	REVENUE BUDGET
Central Office	600	9990	337,465	359,940	697,405	681,097
Bay Creek Elementary	601	9990	174,314	213,680	387,994	390,567
Harmony Elementary	602	9990	207,752	306,630	514,382	505,752
Loganville Elementary	610	9990	202,910	213,155	416,065	403,384
Monroe Elementary	611	9990	155,301	248,030	403,331	422,161
Walker Park Elementary	612	9990	154,907	219,030	373,937	400,617
Walnut Grove Elementary	613	9990	181,088	187,405	368,493	353,076
Atha Road Elementary	614	9990	243,622	301,580	545,202	546,905
Youth Elementary	615	9990	167,359	216,855	384,214	386,985
Sharon Elementary	617	9990	181,686	251,780	433,466	417,350
Carver Middle	620	9990	169,536	273,930	443,466	483,349
Loganville Middle	621	9990	310,855	332,930	643,785	639,860
Youth Middle School	622	9990	239,614	354,080	593,694	580,312
Loganville High	630	9990	260,582	353,030	613,612	615,230
Monroe High	631	9990	251,633	322,930	574,563	582,610
Walnut Grove High	632	9990	267,044	326,280	593,324	577,678
Catering	693	9990	0	9,500	9,500	9,500
TOTAL			$3,505,668	$4,490,765	$7,996,433	$7,996,433