FY 2021
Budget



"In Pursuit of Excellence"

Walton County
School District

August 11, 2020

WALTON COUNTY BOARD OF EDUCATION

200 Double Springs Church Road, Monroe, Georgia 30656, Telephone 770-266-4520
www.walton.k12.ga.us

Dr. Nathan Franklin
Superintendent

Rusty Linder
Assistant Superintendent

George Underwood
Assistant Superintendent

BOARD MEMBERS

Diane Turner
Chairman

Coleman Landers
Vice Chairman

Simoan Capers Baker
David Breedlove
Karen Brown
Tom Gibson
John Jessup

MEMORANDUM

TO: Walton County Board of Education

FROM: Harry S. Lee
Chief Financial Officer

DATE: August 11, 2020

SUBJECT: FY 2021 General Operating Budget

Enclosed please find the FY 2021 budget that reflects the district's needs to support local education efforts. The General Operating budget being proposed is $130,496,648 plus any encumbrances carried over and funded from the FY 2020 budget.

The following are significant events/items which affect the FY 21 expenditure budget.

- Austerity Reduction from State – 10.37% reduction
- TRS decrease from 21.14% to 19.06%
- Central Office and Schools Budgets reduced approximately 10% from FY 20
- $2,551,452 of Energy (object # 620) transferred to the Cares Act

Millage requirements to operate at this level are based on an adjusted net tax digest; M&O of $2.620 and Debt Service of $2.644 billion. Based on current information, the following are millage requirements:

	M&O	Debt Service	Total
CY 2020	**19.10**	**2.30**	**21.40**
CY 2019	18.60	2.30	20.90
Difference	0.50	.00	.50

The Superintendent submits the attached for review.

WALTON COUNTY SCHOOL DISTRICT
"In Pursuit of Excellence"

Equal Opportunity Employer

TABLE OF CONTENTS

	Page #'s
Ad Valorem/QBE - History of Millage Rate	1
Value of Home/Tax Liability	2
FY 20 GDOE Earnings Sheet	3
FY 21 GDOE Earnings Sheet	4
FY 21 Revenue and Expenditure Budget - General Operating	5-6
FY 21/20 Budget Listed By Cost Centers - General Operating	7
FY 21 Budget Listed By Central Office/Schools - General Operating	8
FY 21/20 Budget Listed by Objects - General Operating	9
FY 21 Revenue and Expenditure Budget - Debt Service	10
Capital Projects Expenditure (Y-T-D) Budget - ELOST IV (#326)	11
FY 21 Revenue and Expenditure Budget - Special Revenue	12
FY 21 Revenue and Expenditure Budget - Food Service	13

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
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
2020-21	50,046,506	4,211,322	67,772,280	-8,770,672	13,756	4,927

* Net of County Collection Fee of 2.5%

HISTORY OF MILLAGE RATE

Year	M&O	Debt	Total	Change fm Prev Year
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
2020-21*	19.100	2.300	21.400	0.500

* Proposed Millage

VALUE OF HOME

Average value of Home in Walton County*

FY 16**	135,000
FY 17*	150,000
FY 18*	175,000
FY 19*	175,000
FY 20*	210,000
FY 21*	225,000

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

CURRENT TAX LIABILITY (estimated)

Fair Market Value		Assessed Value*	FY 20 Mills	School Tax (est.)
$100,000	0.4	$36,000	20.9	$752
150,000	0.4	56,000	20.9	1,170
200,000	0.4	76,000	20.9	1,588
250,000	0.4	96,000	20.9	2,006

FY 21 PROPOSED TAX LIABILITY (estimated)

Fair Market Value		Assessed Value*	FY 21 Mills**	School Tax (est.)	Change fm FY 20
$100,000	0.4	$36,000	21.40	$770	$18
150,000	0.4	56,000	21.40	1,198	28
200,000	0.4	76,000	21.40	1,626	38
250,000	0.4	96,000	21.40	2,054	48

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

OFFICIAL

Georgia State Department Of Education

Earnings Sheet for FY 2020

10/15/2019

School System: 747 - Walton County

FY20 Initial(Amendment #2)

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	908	5,693,498	71,001	5,764,499	894,998	4,869,501	60.53		2.02	0.83
Kindergarten Early Intr Pgm	20	163,087	1,563	164,650	25,564	139,086	1.82		0.04	0.02
Primary Grade(1-3) Pgm	2,626	13,258,088	225,590	13,483,678	2,093,480	11,390,198	154.47	7.61	5.84	2.39
Primary Grd Early Intrv(1-3) Pgm	101	762,201	8,676	770,877	119,687	651,190	9.18	0.29	0.22	0.09
Upper Elementary Grd(4-5) Pgm	1,721	6,631,624	121,181	6,752,805	1,048,443	5,704,362	74.83	4.99	3.82	1.56
UppElem Grd Early Intrv(4-5)	99	747,108	6,972	754,080	117,079	637,001	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	10,960,416	176,969	11,137,385	1,729,194	9,408,191	125.65	7.28	5.58	2.28
High School Gen Educ(9-12)	2,432	8,823,427	276,272	9,099,699	1,412,822	7,686,877	105.74		5.40	2.21
CTAE(9-12) PGM	653	2,700,685	214,314	2,914,999	452,584	2,462,415	32.65		1.45	0.59
Students with Disab Cat I	187	1,833,096	46,556	1,879,652	291,835	1,587,817	23.38			0.17
Students with Disab Cat II	84	1,012,075	11,033	1,023,108	158,848	864,260	12.92			0.08
Students with Disab Cat III	377	5,902,217	77,053	5,979,270	928,343	5,050,927	75.40			0.34
Students with Disab Cat IV	65	1,691,484	27,457	1,718,941	266,883	1,452,058	21.67			0.06
Students with Disab Cat V	135	1,324,991	57,098	1,382,089	214,584	1,167,505	16.88			0.12
Gifted Student Category VI	1,138	7,463,710	114,823	7,578,533	1,176,645	6,401,888	94.83			1.03
Remedial Education Pgm	367	1,994,069	21,080	2,015,149	312,873	1,702,276	24.47		0.82	0.33
Alternate Education Pgm	140	760,680	9,859	770,539	119,634	650,905	9.33		0.31	0.13
Eng.Spkrs.of Other Lang.(ESOL)	78	886,500	4,480	890,980	138,334	752,646	11.14		0.17	0.07
Spec Ed. Itinerant				10,715	1,664	9,051				
pec Ed. Supplemental Speech				58,815	9,132	49,683				
TOTAL DIRECT INSTRUC.	13,644	72,608,956	1,471,977	74,150,463	11,512,626	62,637,837	863.89	20.46	25.89	12.39
INDIRECT COST										
Cent. Admin/ Tchr. Sal Incr.		2,321,574	643,839	2,965,413	460,411	2,505,002				
School Admin		3,543,646	94,782	3,638,428	564,903	3,073,525				
Facility M & O			4,066,212	4,066,212	631,321	3,434,891				
Sub Total (INDIRECT COST)		5,865,220	4,804,833	10,670,053	1,656,635	9,013,418				
MEDIA CENTER PGM.		1,823,253	190,275	2,013,528	312,621	1,700,907				
20 DAYS ADDITIONAL INSTRUCTION		597,268		597,268	92,732	504,536				
STAFF & PROFESSIONAL DEV				325,382	50,519	274,863				
PRINCIPAL STAFF & PROF. DEV				4,940	767	4,173				
MIDTERM HOLD HARMLESS										
Amended Formula Adjustment						0				
Charter System Adjustment				0		0				
QBE FORMULA EARNINGS		80,894,697	6,467,085	87,761,634	13,625,900	74,135,734	863.89	20.46	25.89	12.39
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				89,334,173		75,708,273				
Education Equalization Funding Grant				788,391		788,391				
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				90,122,564		76,496,664				
Charter Commission Admin - State						0				
Military Counselors						0				
SHBP One-Month Employer Contrib. Holiday						0				
State Commission Charter Supplement				0		0				
TOTAL FUNDING ON THIS ALLOTMENT SHEET				90,122,564		76,496,664				

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	9.93	
		15.00	21.77	26.68					
1.00	6.00	15.00	21.77	27.68	1.00	5.51	5.51	9.93	
									23.49
1.00	6.00	15.00	21.77	27.68	1.00	5.51	5.51	9.93	23.49

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 2020 (HB 31).
3. Teacher Retirement is funded at 21.14% in QBE in FY 2020 (HB 31).
4. Cent. Admin in Indirect. Cost includes the $3,000 increase per HB 31. Per HB 31, the state base sal schedule is adjusted to increase salaries for cert. tchrs and cert. employees by $3,000 effective July. 1, 2019, to include counselors, social workers, psychologists, media, spec. ed specialists, and tech specialists. Bus drivers, lunch room workers, and nurses earn a 2% salary increase thru their respective formulas.

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

OFFICIAL

Georgia State Department Of Education

Earnings Sheet for FY 2021

7/10/2020

School System: 747 - Walton County

FY21 Initial Amendment #1

THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF $2,775.21

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	925	5,718,437	72,287	5,790,724	931,511	4,859,213	61.67		2.06	0.84
Kindergarten Early Intr Pgm	24	192,986	1,876	194,862	31,346	163,516	2.18		0.05	0.02
Primary Grade(1-3) Pgm	2,622	13,037,583	225,226	13,262,809	2,133,491	11,129,318	154.24	7.60	5.83	2.38
Primary Grd Early Intrv(1-3) Pgm	93	691,251	7,989	699,240	112,482	586,758	8.45	0.27	0.21	0.08
Upper Elementary Grd(4-5) Pgm	1,667	6,327,351	117,389	6,444,740	1,036,718	5,408,022	72.48	4.83	3.70	1.52
UppElem Grd Early Intrv(4-5)	93	691,251	6,549	697,800	112,250	585,550	8.45	0.27	0.21	0.08
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00
Middle School(6-8) Pgm	2,610	11,211,947	183,797	11,395,744	1,833,150	9,562,594	130.50	7.57	5.80	2.37
High School Gen Educ(9-12)	2,420	8,647,576	274,913	8,922,489	1,435,296	7,487,193	105.22		5.38	2.20
CTAE(9-12) PGM	624	2,541,859	204,796	2,746,655	441,834	2,304,821	31.20		1.39	0.57
Students with Disab Cat I	144	1,390,308	35,850	1,426,158	229,416	1,196,742	18.00			0.13
Students with Disab Cat II	77	913,753	10,114	923,867	148,616	775,251	11.85			0.07
Students with Disab Cat III	392	6,039,215	80,046	6,119,261	984,361	5,134,900	78.40			0.36
Students with Disab Cat IV	99	2,537,432	41,819	2,579,251	414,905	2,164,346	33.00			0.09
Students with Disab Cat V	147	1,419,273	62,096	1,481,369	238,297	1,243,072	18.38			0.13
Gifted Student Category VI	1,132	7,312,451	114,218	7,426,669	1,194,674	6,231,995	94.33			1.03
Remedial Education Pgm	451	2,413,546	25,906	2,439,452	392,417	2,047,035	30.07		1.00	0.41
Alternate Education Pgm	143	765,271	10,070	775,341	124,723	650,618	9.53		0.32	0.13
Eng.Spkrs.of Other Lang.(ESOL)	93	1,041,050	5,342	1,046,392	168,325	878,067	13.29		0.21	0.08
Spec Ed. Itinerant				2,562	412	2,150				
Spec Ed. Supplemental Speech				49,948	8,035	41,913				
TOTAL DIRECT INSTRUC.	13,756	72,892,540	1,480,283	74,425,333	11,972,259	62,453,074	881.24	20.54	26.16	12.49
INDIRECT COST										
Cent. Admin/ Tchr. Sal Incr.		2,295,243	0	2,295,243	369,219	1,926,024				
School Admin		3,507,529	95,329	3,602,858	579,565	3,023,293				
Facility M & O			4,099,289	4,099,289	659,423	3,439,866				
Sub Total (INDIRECT COST)		5,802,772	4,194,618	9,997,390	1,608,207	8,389,183				
MEDIA CENTER PGM.		1,808,639	191,611	2,000,250	321,766	1,678,484				
20 DAYS ADDITIONAL INSTRUCTION		592,745		592,745	95,351	497,394				
STAFF & PROFESSIONAL DEV				335,806	54,019	281,787				
PRINCIPAL STAFF & PROF. DEV				5,007	805	4,202				
MIDTERM HOLD HARMLESS										
Amended Formula Adjustment						(7,602,103)				
Charter System Adjustment				0		0				
QBE FORMULA EARNINGS		81,096,696	5,866,512	87,356,531	14,052,407	65,702,021	881.24	20.54	26.16	12.49

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	5.56	5.56	9.96	
		15.00	21.98	26.81					
1.00	6.00	15.00	21.98	27.81	1.00	5.56	5.56	9.96	
									23.66
1.00	6.00	15.00	21.98	27.81	1.00	5.56	5.56	9.96	23.66

CATEGORICAL GRANTS			
Pupil Transportation Pgm (Includes 76 Drivers and bus replacement funds of 0)	1,299,101		1,299,101
Sparsity - Regular	0		0
Nursing Services	286,014		286,014
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION	88,941,646		67,287,136
Education Equalization Funding Grant	485,144		485,144
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET	89,426,790		67,772,280
Charter Commission Admin - State			0
Military Counselors			0
SHBP One-Month Employer Contrib. Holiday			0
State Commission Charter Supplement	0		0
TOTAL FUNDING ON THIS ALLOTMENT SHEET	89,426,790		67,772,280

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 2021 (HB 793).
3. Teacher Retirement is funded at 19.06% in QBE in FY 2021 (HB 793).

Total T&E **33,133,237** includes T&E 24,049,897 and HI 9,083,340

FY 2021 EXPENDITURE AND REVENUE BUDGET
JULY 1, 2020 - JUNE 30, 2021
GENERAL OPERATING FUND
(By Program)

PROGRAM NAME	Prog #	EXPENDITURE BUDGET Salaries & Benefits	Operating	Total	Revenue Budget
Pupil Services	0310	701,206	25,615	726,821	0
Board of Education	0315	530,353	341,690	872,043	0
Superintendent	0320	529,299	40,524	569,823	0
Human Resources	0330	708,964	85,295	794,259	0
Business Services	0340	1,236,798	88,212	1,325,010	0
Curriculium & Instruction	0360	778,722	51,154	829,876	0
Technology	0370	1,095,045	881,663	1,976,708	0
Instructional Technology	0375	431,314	787,778	1,219,092	0
Exceptional Education	0380	328,250	9,686	337,936	0
Buildings & Grounds	0410	580,015	1,429,048	2,009,063	0
Maintenance	0420	5,248,509	1,465,180	6,713,689	0
School Administration	0800	10,391,224	622,718	11,013,942	0
Kindergarten	1011	5,667,310	16,513	5,683,823	4,859,213
Grade 1-3	1021	16,234,145	392,871	16,627,016	11,129,318
Grade 9-12	1041	14,578,332	649,062	15,227,394	7,487,193
Grade 4-5	1051	8,602,566	397,130	8,999,696	5,408,022
Kindergarten Early Interven.	1061	203,390	0	203,390	163,516
Primary Early Interven.	1071	491,328	0	491,328	586,758
Grade 6-8	1081	11,677,618	403,225	12,080,843	9,562,594
Grade 4-5 Early Interven.	1091	347,239	0	347,239	585,550
20 Days Additional Instruction	1100	40,000	0	40,000	497,394
SD/Cost of Instruction	1210	0	68,310	68,310	285,989
Media Centers	1310	1,806,955	153,222	1,960,177	1,678,484
Pupil Transportation	1320	5,985,815	1,224,079	7,209,894	1,895,088
ESOL	1351	814,658	0	814,658	878,067
On Behalf Payments	1445	321,818	0	321,818	321,818
Equalization	1470	0	0	0	485,144
Nurse	1500	548,525	12,869	561,394	286,014
Nurse - Medicaid Reimbusement	1555	459,428	0	459,428	0
Childrens Intervention (Medicaid)	1858	0	15,000	15,000	380,623
Special Education	2011	0	0	0	10,558,374
Sp. Ed III	2041	12,941,232	888,998	13,830,230	0
Sp. Ed IV	2051	0	0	0	0
Sp. Ed V	2061	1,600,489	0	1,600,489	0
Gifted VI	2111	7,612,705	35,010	7,647,715	6,231,995
Remedial	2211	1,478,836	7,611	1,486,447	2,047,035
Bus Replacement	2411	0	0	0	0
Pre School Handicapped	2620	579,666	0	579,666	384,218
Vocational Lab 9-12	3011	2,809,771	122,431	2,932,202	2,304,821
Vocational Supervisors	3019	39,114	0	39,114	28,280
Vocational Extended Year	3529	58,869	0	58,869	21,684
Vocational Youth Apprentice	3540	48,284	0	48,284	32,344
Vocational Ext. Day Middle Ag	3553	64,032	0	64,032	43,446
Vocational Extended Day	3554	111,876	0	111,876	76,582
Austerity Reduction	4080	0	0	0	-7,602,103

FY 2021 EXPENDITURE AND REVENUE BUDGET
JULY 1, 2020 - JUNE 30, 2021
GENERAL OPERATING FUND
(By Program)

PROGRAM NAME	Prog #	EXPENDITURE BUDGET: Salaries & Benefits		Operating		Total	Revenue Budget
Alternative School	5071	471,950		1,335		473,285	650,618
Coaching/Activity Supplements	6060	686,836		0		686,836	0
Ad Valorem Tax	0110	0		0		0	50,046,506
Other Sales Tax	1121	0		0		0	1,584,461
Other Taxes	1190	0		0		0	30,512
TAVT Tax	1191	0		0		0	5,230,599
Central Administration	1450	0		0		0	1,926,024
School Administration	1455	0		0		0	3,023,293
Facility M & O	1457	0		0		0	3,439,866
Federal Indirect Cost	1990	0		0		0	158,906
Other Local Revenue	1995	0		0		0	250,000
Midyear Adjustment	9990	0		0		0	400,000
Fund Balance	9990	0		0		0	3,138,402
Transfers Out	9990	0		1,437,933		1,437,933	0
TOTAL		**$118,842,486**	**91%**	**$11,654,162**	**9%**	**$130,496,648**	**$130,496,648**

Source of Funding

Local	61,422,145	47.07%
State	68,693,880	52.64%
Federal	380,623	0.29%
	$130,496,648	100.00%

FY 2021/FY 2020 BUDGETS LISTED BY COST CENTERS
GENERAL OPERATING FUND

#	Cost Centers	2021 Budget	2020 Budget	Difference
01	Bay Creek Elementary	5,316,440	5,163,123	153,317
02	Harmony Elementary	5,599,749	5,697,457	-97,708
10	Loganville Elementary	7,322,158	7,348,799	-26,641
11	Monroe Elementary	4,631,207	5,087,007	-455,800
12	Walker Park Elementary	5,023,580	5,504,118	-480,538
13	Walnut Grove Elementary	5,570,301	5,911,515	-341,214
14	Atha Road Elementary	6,472,737	6,547,206	-74,469
15	Youth Elementary	6,400,573	6,505,911	-105,338
17	Sharon Elementary	6,482,517	6,166,714	315,803
20	Carver Middle	6,836,307	6,766,990	69,317
21	Loganville Middle	8,783,032	8,877,005	-93,973
22	Youth Middle School	8,476,721	7,529,790	946,931
30	Loganville High	11,952,106	12,045,290	-93,184
31	Monroe High	9,003,312	9,612,575	-609,263
32	Walnut Grove High	10,591,870	10,937,665	-345,795
50	Alternative	147,081	149,823	-2,742
85	Maintenance	3,311,895	3,525,538	-213,643
87	Pupil Services	796,826	853,466	-56,640
88	Business Services	1,325,010	1,346,009	-20,999
89	Board of Education	872,043	803,606	68,437
90	Superintendent	569,823	539,374	30,449
91	Human Resources	794,259	832,711	-38,452
92	Transportation	7,214,694	7,350,254	-135,560
93	Buildings and Grounds	872,621	919,943	-47,322
94	Curriculum & Instruction	937,301	952,268	-14,967
95	Exceptional Education	352,936	340,403	12,533
96	Technology	1,860,707	2,090,840	-230,133
97	Instructional Technology	1,219,091	1,130,916	88,175
99	Undistributed	1,759,751	683,676	1,076,075
	TOTAL	**$130,496,648**	**$131,219,992**	**-$723,344**

FY 2021 BUDGETS LISTED BY CENTRAL OFFICE/SCHOOLS
GENERAL OPERATING FUND

#	Central Office	Budget	% of Total Budget
87	Pupil Services	796,826	0.6%
88	Business Services	1,325,010	1.0%
89	Board of Education	872,043	0.7%
90	Superintendent	569,823	0.4%
91	Human Resources	794,259	0.6%
92	Transportation	7,214,694	5.5%
93	Buildings and Grounds	872,621	0.7%
94	Curriculum & Instruction	937,301	0.7%
95	Exceptional Education	352,936	0.3%
96	Technology	1,860,707	1.4%
97	Instructional Technology	1,219,091	0.9%
99	Undistributed	1,759,751	1.3%
	Total	**$18,575,062**	**14%**

#	Schools	Budget	% of Total Budget	Funded FTE (less: Pre-K)	Expend. Per FTE
01	Bay Creek Elementary	5,316,440	4.1%	648	8,204
02	Harmony Elementary	5,599,749	4.3%	623	8,988
10	Loganville Elementary	7,322,158	5.6%	934	7,840
11	Monroe Elementary	4,631,207	3.5%	514	9,010
12	Walker Park Elementary	5,023,580	3.8%	625	8,038
13	Walnut Grove Elementary	5,570,301	4.3%	622	8,955
14	Atha Road Elementary	6,472,737	5.0%	793	8,162
15	Youth Elementary	6,400,573	4.9%	758	8,444
17	Sharon Elementary	6,482,517	5.0%	753	8,609
20	Carver Middle	6,836,307	5.2%	900	7,596
21	Loganville Middle	8,783,032	6.7%	1395	6,296
22	Youth Middle School	8,476,721	6.5%	1128	7,515
30	Loganville High	11,952,106	9.2%	1637	7,301
31	Monroe High	9,003,312	6.9%	1030	8,741
32	Walnut Grove High	10,591,870	8.1%	1316	8,049
50	Alternative	147,081	0.1%	80	1,839
85	Maintenance	3,311,895	2.5%	N/A	N/A
	Total	**$111,921,586**	**86%**	**13,756**	

FY 2021/ 2020 BUDGETS LISTED BY OBJECTS
GENERAL OPERATING FUND

Objects	Descriptions	FY 2021 Budget	FY 2020 Budget	Difference	FY 2021 % of Total Budget
	Salaries & Benefits				
100	Salaries	$84,516,945	$82,724,635	$1,792,310	64.8%
200	Benefits				
	State Health Insurance	12,775,205	12,678,906	96,299	
	FICA	5,988,956	5,742,025	246,931	
	Teachers Retirement	14,648,827	15,712,830	-1,064,003	
	Workers' Compensation	500,000	460,000	40,000	
	On-Behalf Payments	321,817	306,546	15,271	
	Other Employee Benefits	90,736	89,119	1,617	
	Sub-Total Benefits	34,325,541	34,989,426	-663,885	26.3%
	Sub-Total Salaries and Benefits	118,842,486	117,714,061	1,128,425	91.1%
	Operating				
300	Purchased Professional/Technical Services	1,196,049	1,130,244	65,805	
321	Contracted Services - Teachers	30,198	137,500	-107,302	
332	Drug and Alcohol Testing/Physicals	26,100	23,580	2,520	
340	Legal Services	255,000	240,000	15,000	
383	Consultant	17,600	20,550	-2,950	
397	CPA	38,000	36,000	2,000	
410	Water, Sewer, Cleaning Services	957,490	965,238	-7,748	
430	Repair and Maintenance	864,201	1,118,589	-254,388	
442	Rental Equipment/Vehicles	600	600	0	
444	Other Rentals	2,000	2,000	0	
520	Insurance	348,381	348,381	0	
530	Communications	1,498,966	1,339,548	159,418	
561	Tuition to Other GA LUA	1,490,000	1,466,000	24,000	
580	Travel - Employees	95,584	117,947	-22,363	
610	Supplies	1,708,709	1,708,172	537	
611	Supplies - Technology related	43,481	41,177	2,304	
612	Computer Software	75,100	95,600	-20,500	
615	Expendable Equipment	50,000	0	50,000	
616	Expendable Computer Equipment	6,237	46,237	-40,000	
620	Energy	585,633	3,352,208	-2,766,575	(A)
642	Books and Periodicals	67,068	68,165	-1,097	
734	Computer	0	0	0	
810	Dues and Fees	118,532	129,765	-11,233	
812	RESA Fees	741,300	741,300	0	
890	Other Expenditures	0	0	0	
930	Transfers to Other Funds	1,437,933	377,130	1,060,803	
	Sub-Total Operating	11,654,162	13,505,931	-1,851,769	8.9%
	TOTAL	**$130,496,648**	**$131,219,992**	**-$723,344**	100.0%

(A) For FY 21, $2,551,452 has been transferred to CARES ACT (Fund #420)

FY 2021 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	6,253,575	6,253,575	
Fund Balance	200		0	0	0	
AD Valorem Taxes	200		0	0	0	6,253,575
Fund Balance			0	0	0	
TOTAL			**$0**	**$6,253,575**	**$6,253,575**	**$6,253,575**

FOR 2020 12

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
8001 TECHNOLOGY - 5 YEAR BUDGET	3,032,500	-2,252,617	779,883	779,883.44	.00	.00	100.0%
8002 INSTR. TECH - 5 YEAR BUDGET	3,824,275	-3,230,740	593,535	593,535.38	.00	.00	100.0%
8003 TRANSPORTATION - 5 YEAR BUDGET	4,034,537	23,630	4,058,167	1,465,267.73	1,125.00	2,591,774.18	36.1%
8004 SECURITY UPGRADES	850,141	-28	850,113	850,112.76	.00	.00	100.0%
8005 CURRICULUM - 5 YEAR BUDGET	1,000,000	0	1,000,000	.00	.00	1,000,000.00	.0%
8006 ARE ROOF	480,089	0	480,089	444,685.07	1,106.28	34,297.41	92.9%
8007 BCE RENOVATION	12,792,500	707,500	13,500,000	2,615,670.84	10,217,828.16	666,501.00	95.1%
8022 WGE RENOVATION	20,000	0	20,000	5,000.00	15,000.00	.00	100.0%
8033 FUND ADMINISTRATION	43,000	0	43,000	21,237.00	.00	21,763.00	49.4%
8050 RUTLAND FACILITY	256,263	-149,851	106,412	106,412.07	.00	.00	100.0%
8096 LHS- ADDITIONS/RENOVATIONS	100,000	11,886,261	11,986,261	11,040,938.91	662,509.55	282,812.54	97.6%
8097 TECHNOLOGY - 5 YEAR CLASSROOM	8,500,000	0	8,500,000	5,502,466.26	456,693.14	2,540,840.60	70.1%
8098 B&G - 5 YEAR BUDGET	4,767,411	-247,500	4,519,911	1,089,830.40	150,820.44	3,279,260.40	27.4%
8099 MISC	116,480	637,498	753,977	589,189.55	137,640.08	27,147.83	96.4%
GRAND TOTAL	39,817,196	7,374,153	47,191,349	25,104,229.41	11,642,722.65	10,444,396.96	77.9%

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

FY 2021 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	2,272,421	0	2,272,421	0
Title I - School Improvement	402	1770	0	0	0	0
Special Education - Pre school Regular	404	2820	210,883	0	210,883	0
VI-B Flowthrough Special Education	404	2824	2,280,736	0	2,280,736	0
Special Education - Parent Mentor	404	2831	25,425	0	25,425	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	186,328	0	186,328	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	11,539	0	11,539	0
Title IV Drug Free- Regular	462	1780	0	0	0	0
Title IV 21st Century Community Learning	462	1839	141,742	0	141,742	0
Smaller Learning Communities	484	1863	0	0	0	0
Georgia Pre-K	560	1540	2,491,765	0	2,491,765	0
Transfer from General Operating Fund			0	0	0	0
TOTAL			**$7,620,839**	**$0**	**$7,620,839**	**$0**

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

FY 2021 PROJECTED REVENUE AND EXPENDITURE BUDGET
FOOD SERVICE FUND
(FUND# 600 - 693)

PROGRAM NAME	FUND #	PROG #	EXPENDITURES Salaries	Operating	Total	REVENUE BUDGET
Central Office	600	9990	337,345	345,395	682,740	682,740
Bay Creek Elementary	601	9990	173,001	215,905	388,906	388,906
Harmony Elementary	602	9990	201,099	287,955	489,054	489,054
Loganville Elementary	610	9990	201,753	201,280	403,033	403,033
Monroe Elementary	611	9990	174,540	231,155	405,695	405,695
Walker Park Elementary	612	9990	152,003	206,155	358,158	358,158
Walnut Grove Elementary	613	9990	175,530	187,530	363,060	363,060
Atha Road Elementary	614	9990	220,215	286,705	506,920	506,920
Youth Elementary	615	9990	165,970	204,705	370,675	370,675
Sharon Elementary	617	9990	193,776	242,305	436,081	436,081
Carver Middle	620	9990	176,220	259,555	435,775	435,775
Loganville Middle	621	9990	299,677	316,755	616,432	616,432
Youth Middle School	622	9990	221,376	329,305	550,681	550,681
Loganville High	630	9990	244,758	328,555	573,313	573,313
Monroe High	631	9990	236,014	303,555	539,569	539,569
Walnut Grove High	632	9990	247,039	299,405	546,444	546,444
Catering	693	9990	0	0	0	0
TOTAL			**$3,420,316**	**$4,246,220**	**$7,666,536**	**$7,666,536**