FY 2022
Budget



"In Pursuit of Excellence"

Walton County
School District

August 10, 2021

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

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MEMORANDUM

TO: Walton County Board of Education

FROM: Robin Bryant
Interim Chief Financial Officer

DATE: August 10, 2021

SUBJECT: FY 2022 General Operating Budget

Enclosed please find the FY 2022 budget that reflects the district's needs to support local education efforts. The General Operating budget being proposed is $134,859,415 plus any encumbrances carried over and funded from the FY 2021 budget.

The following are significant events/items which affect the FY 22 expenditure budget.

- Austerity Reduction from State – 4.3% reduction
- TRS increase from 19.06% to 19.81%
- $2,553,082 of Energy costs (object # 620) transferred to the Cares Act in FY 21 added back to General Operating
- Increased fuel costs of over $1 million

Millage requirements to operate at this level are based on an adjusted net tax digest; M&O of $2.87 and Debt Service of $2.90 billion. Based on current information, the following are millage requirements:

	M&O	Debt Service	Total
CY 2021	**18.593**	**2.239**	**20.832**
CY 2020	19.100	2.300	21.400
Difference	- 0.507	- 0.061	- 0.568

The Superintendent submits the attached for review.

"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 21 GDOE Earnings Sheet	3
FY 22 GDOE Earnings Sheet	4
FY 22 Revenue and Expenditure Budget - General Operating	5-6
FY 22/21 Budget Listed By Cost Centers - General Operating	7
FY 22 Budget Listed By Central Office/Schools - General Operating	8
FY 22/21 Budget Listed by Objects - General Operating	9
FY 22 Revenue and Expenditure Budget - Debt Service	10
Capital Projects Expenditure (Y-T-D) Budget - ELOST IV (#326)	11
FY 22 Revenue and Expenditure Budget - Special Revenue	12
FY 22 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
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
2021-22	53,478,299	3,431,793	71,528,967	3,756,687	13,515	5,293

* Net of County Collection Fee of 2.5%

HISTORY OF MILLAGE RATE

Year	M&O	Debt	Total	Change fm Prev Year
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
2021-22*	18.593	2.239	20.832	-0.568

* Proposed Millage

VALUE OF HOME

Average value of Home in Walton County*

FY 17*	150,000
FY 18*	175,000
FY 19*	175,000
FY 20*	210,000
FY 21*	225,000
FY 22*	250,000

* Information obtained from County Assessor Office

CURRENT TAX LIABILITY (estimated)

Fair Market Value		Assessed Value*	FY 21 Mills	School Tax (est.)
$100,000	0.4	$36,000	21.4	$770
150,000	0.4	56,000	21.4	1,198
200,000	0.4	76,000	21.4	1,626
250,000	0.4	96,000	21.4	2,054

FY 21 PROPOSED TAX LIABILITY (estimated)

Fair Market Value		Assessed Value*	FY 22 Mills**	School Tax (est.)	Change fm FY 21
$100,000	0.4	$36,000	20.832	$750	-$20
150,000	0.4	56,000	20.832	1,167	-32
200,000	0.4	76,000	20.832	1,583	-43
250,000	0.4	96,000	20.832	2,000	-55

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

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Georgia State Department Of Education

Earnings Sheet for FY 2021

3/25/2021

School System: 747 - Walton County

FY21 Midterm(Amends Transportation)

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	876	5,452,481	68,458	5,520,939	923,299	4,597,640	58.40		1.95	0.80
Kindergarten Early Intr Pgm	26	210,546	2,032	212,578	35,551	177,027	2.36		0.06	0.02
Primary Grade(1-3) Pgm	2,505	12,554,033	215,176	12,769,209	2,135,470	10,633,739	147.35	7.26	5.57	2.28
Primary Grd Early Intrv(1-3) Pgm	122	913,953	10,480	924,433	154,598	769,835	11.09	0.35	0.27	0.11
Upper Elementary Grd(4-5) Pgm	1,600	6,120,930	112,671	6,233,601	1,042,482	5,191,119	69.57	4.64	3.56	1.45
UppElem Grd Early Intrv(4-5)	83	621,787	5,845	627,632	104,963	522,669	7.55	0.24	0.18	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	2,625	11,365,302	184,854	11,550,156	1,931,601	9,618,555	131.25	7.61	5.83	2.39
High School Gen Educ(9-12)	2,472	8,903,046	280,820	9,183,866	1,535,872	7,647,994	107.48		5.49	2.25
CTAE(9-12) PGM	616	2,529,058	202,171	2,731,229	456,760	2,274,469	30.80		1.37	0.56
Students with Disab Cat I	155	1,508,313	38,589	1,546,902	258,698	1,288,204	19.38			0.14
Students with Disab Cat II	72	861,156	9,457	870,613	145,598	725,015	11.08			0.07
Students with Disab Cat III	369	5,729,701	75,349	5,805,050	970,813	4,834,237	73.80			0.34
Students with Disab Cat IV	100	2,583,273	42,242	2,625,515	439,080	2,186,435	33.33			0.09
Students with Disab Cat V	146	1,420,733	61,674	1,482,407	247,912	1,234,495	18.25			0.13
Gifted Student Category VI	1,114	7,252,920	112,402	7,365,322	1,231,746	6,133,576	92.83			1.01
Remedial Education Pgm	393	2,119,741	22,574	2,142,315	358,272	1,784,043	26.20		0.87	0.36
Alternate Education Pgm	143	771,305	10,070	781,375	130,674	650,701	9.53		0.32	0.13
Eng.Spkrs.of Other Lang.(ESOL)	98	1,105,671	5,629	1,111,300	185,849	925,451	14.00		0.22	0.09
Spec Ed. Itinerant				2,562	428	2,134				
Spec Ed. Supplemental Speech				49,948	8,353	41,595				
TOTAL DIRECT INSTRUC.	13,515	72,023,949	1,460,493	73,536,952	12,298,019	61,238,933	864.25	20.10	25.69	12.30
INDIRECT COST										
Cent. Admin/ Tchr. Sal Incr.		2,284,522	0	2,284,522	382,054	1,902,468				
School Admin		3,502,766	93,525	3,596,291	601,429	2,994,862				
Facility M & O			4,027,470	4,027,470	673,538	3,353,932				
Sub Total (INDIRECT COST)		5,787,288	4,120,995	9,908,283	1,657,021	8,251,262				
MEDIA CENTER PGM.		1,781,095	187,987	1,969,082	329,301	1,639,781				
20 DAYS ADDITIONAL INSTRUCTION		586,486		586,486	98,082	488,404				
STAFF & PROFESSIONAL DEV				329,416	55,090	274,326				
PRINCIPAL STAFF & PROF. DEV				5,007	837	4,170				
MIDTERM HOLD HARMLESS				933,252	156,073	777,179				
Amended Formula Adjustment						(3,052,495)				
Charter System Adjustment				0		0				
QBE FORMULA EARNINGS		80,178,818	5,769,475	87,268,478	14,594,423	69,621,560	864.25	20.10	25.69	12.30
CATEGORICAL GRANTS										
Pupil Transportation Pgm (Includes 76 Drivers and bus replacement funds of 386,100)				1,685,348		1,685,348				
Sparsity - Regular				0		0				
Nursing Services				286,014		286,014				
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				89,239,840		71,592,922				
Education Equalization Funding Grant				485,144		485,144				
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				89,724,984		72,078,066				
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				89,724,984		72,078,066				

	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	5.46	5.46	9.78	
		15.00	21.72	26.31					
1.00	6.00	15.00	21.72	27.31	1.00	5.46	5.46	9.78	
									23.12
1.00	6.00	15.00	21.72	27.31	1.00	5.46	5.46	9.78	23.12

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

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Georgia State Department Of Education

Earnings Sheet for FY 2022

6/16/2021

School System: 747 - Walton County

FY22 Initial(Amend #1)

THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF $2,789.66

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	876	5,516,276	68,460	5,584,736	958,898	4,625,838	58.40		1.95	0.80
Kindergarten Early Intr Pgm	26	213,051	2,032	215,083	36,930	178,153	2.36		0.06	0.02
Primary Grade(1-3) Pgm	2,505	12,711,530	215,175	12,926,705	2,219,513	10,707,192	147.35	7.26	5.57	2.28
Primary Grd Early Intrv(1-3) Pgm	122	925,419	10,480	935,899	160,694	775,205	11.09	0.35	0.27	0.11
Upper Elementary Grd(4-5) Pgm	1,600	6,197,746	112,673	6,310,419	1,083,498	5,226,921	69.57	4.64	3.56	1.45
UppElem Grd Early Intrv(4-5)	83	629,589	5,845	635,434	109,104	526,330	7.55	0.24	0.18	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	2,625	11,507,908	184,853	11,692,761	2,007,645	9,685,116	131.25	7.61	5.83	2.39
High School Gen Educ(9-12)	2,472	9,014,764	280,821	9,295,585	1,596,050	7,699,535	107.48		5.49	2.25
CTAE(9-12) PGM	616	2,560,788	202,171	2,762,959	474,400	2,288,559	30.80		1.37	0.56
Students with Disab Cat I	155	1,527,233	38,589	1,565,822	268,851	1,296,971	19.38			0.14
Students with Disab Cat II	72	871,959	9,457	881,416	151,339	730,077	11.08			0.07
Students with Disab Cat III	369	5,801,580	75,350	5,876,930	1,009,068	4,867,862	73.80			0.34
Students with Disab Cat IV	100	2,615,680	42,241	2,657,921	456,364	2,201,557	33.33			0.09
Students with Disab Cat V	146	1,438,555	61,673	1,500,228	257,589	1,242,639	18.25			0.13
Gifted Student Category VI	1,114	7,343,919	112,401	7,456,320	1,280,249	6,176,071	92.83			1.01
Remedial Education Pgm	393	2,146,337	22,575	2,168,912	372,402	1,796,510	26.20		0.87	0.36
Alternate Education Pgm	143	780,983	10,070	791,053	135,824	655,229	9.53		0.32	0.13
Eng.Spkrs.of Other Lang.(ESOL)	98	1,119,542	5,629	1,125,171	193,192	931,979	14.00		0.22	0.09
Spec Ed. Itinerant				3,007	516	2,491				
Spec Ed. Supplemental Speech				55,891	9,596	46,295				
TOTAL DIRECT INSTRUC.	13,515	72,922,859	1,460,495	74,442,252	12,781,722	61,660,530	864.25	20.10	25.69	12.30
INDIRECT COST										
Cent. Admin		2,312,845	0	2,312,845	397,115	1,915,730				
School Admin		3,544,043	93,527	3,637,570	624,570	3,013,000				
Facility M & O			4,027,470	4,027,470	691,516	3,335,954				
Sub Total (INDIRECT COST)		5,856,888	4,120,997	9,977,885	1,713,201	8,264,684				
MEDIA CENTER PGM.		1,803,548	187,984	1,991,532	341,946	1,649,586				
20 DAYS ADDITIONAL INSTRUCTION		593,912		593,912	101,975	491,937				
STAFF & PROFESSIONAL DEV				329,416	56,561	272,855				
PRINCIPAL STAFF & PROF. DEV				5,007	860	4,147				
MIDTERM HOLD HARMLESS										
Amended Formula Adjustment						(3,058,116)				
Charter System Adjustment				0		0				
QBE FORMULA EARNINGS		81,177,207	5,769,476	87,340,004	14,996,265	69,285,623	864.25	20.10	25.69	12.30
CATEGORICAL GRANTS										
Pupil Transportation Pgm (Includes 76 Drivers and bus replacement funds of 0)				1,325,579		1,325,579				
Sparsity - Regular				0		0				
Nursing Services				281,087		281,087				
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				88,946,670		70,892,289				
Education Equalization Funding Grant				636,678		636,678				
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				89,583,348		71,528,967				
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				89,583,348		71,528,967				

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	5.46	5.46	9.78	
		15.00	21.72	26.31					
1.00	6.00	15.00	21.72	27.31	1.00	5.46	5.46	9.78	
									23.12
1.00	6.00	15.00	21.72	27.31	1.00	5.46	5.46	9.78	23.12

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 2022 (HB 81).
3. Teacher Retirement is funded at 19.81% in QBE in FY 2022 (HB 81).

Total T&E **33,839,595** includes T&E 24,676,875 and HI 9,162,720

FY 2022 EXPENDITURE AND REVENUE BUDGET
JULY 1, 2021 - JUNE 30, 2022
GENERAL OPERATING FUND
(By Program)

PROGRAM NAME	Prog #	EXPENDITURE BUDGET Salaries & Benefits	Operating	Total	Revenue Budget
Pupil Services	0310	712,096	26,115	738,211	0
Board of Education	0315	689,314	343,714	1,033,028	0
Superintendent	0320	577,752	43,851	621,603	0
Human Resources	0330	759,353	99,613	858,966	0
Business Services	0340	1,271,279	99,887	1,371,166	0
Curriculium & Instruction	0360	790,080	49,035	839,115	0
Technology	0370	1,094,213	947,280	2,041,493	0
Instructional Technology	0375	466,623	789,527	1,256,150	0
Exceptional Education	0380	331,275	22,181	353,456	0
Buildings & Grounds	0410	586,325	3,914,484	4,500,809	0
Maintenance	0420	5,239,214	1,537,775	6,776,989	0
School Administration	0800	10,091,579	631,594	10,723,173	0
Kindergarten	1011	5,417,228	13,425	5,430,653	4,625,838
Grade 1-3	1021	16,154,315	367,122	16,521,437	10,707,192
Grade 9-12	1041	15,390,332	624,110	16,014,442	7,699,535
Grade 4-5	1051	8,490,497	371,707	8,862,204	5,226,921
Kindergarten Early Interven.	1061	96,826	0	96,826	178,153
Primary Early Interven.	1071	454,224	0	454,224	775,205
Grade 6-8	1081	11,823,676	376,438	12,200,114	9,685,116
Grade 4-5 Early Interven.	1091	244,194	0	244,194	526,330
20 Days Additional Instruction	1100	40,000	0	40,000	491,937
SD/Cost of Instruction	1210	0	68,310	68,310	277,002
Media Centers	1310	1,781,769	105,141	1,886,910	1,649,586
Pupil Transportation	1320	5,058,718	1,892,275	6,950,993	1,722,495
ESOL	1351	1,212,908	0	1,212,908	931,979
On Behalf Payments	1445	321,818	0	321,818	321,817
Equalization	1470	0	0	0	636,678
Nurse	1500	547,942	13,515	561,457	281,087
Nurse - Medicaid Reimbusement	1555	463,263	0	463,263	0
Childrens Intervention (Medicaid)	1858	0	15,000	15,000	380,623
Special Education	2011	0	0	0	10,387,892
Sp. Ed III	2041	14,127,268	951,894	15,079,162	0
Sp. Ed IV	2051	0	0	0	0
Sp. Ed V	2061	1,650,014	0	1,650,014	0
Gifted VI	2111	7,032,924	35,970	7,068,894	6,176,071
Remedial	2211	1,818,793	6,255	1,825,048	1,796,510
Bus Replacement	2411	0	0	0	0
Pre School Handicapped	2620	618,412	0	618,412	387,969
Vocational Lab 9-12	3011	2,843,306	127,718	2,971,024	2,288,559
Vocational Supervisors	3019	38,802	0	38,802	27,298
Vocational Extended Year	3529	61,435	0	61,435	22,968
Vocational Youth Apprentice	3540	38,931	0	38,931	34,615
Vocational Ext. Day Middle Ag	3553	65,701	0	65,701	49,782
Vocational Extended Day	3554	133,142	0	133,142	96,573
Austerity Reduction	4080	0	0	0	-3,058,116

FY 2022 EXPENDITURE AND REVENUE BUDGET
JULY 1, 2021 - JUNE 30, 2022
GENERAL OPERATING FUND
(By Program)

PROGRAM NAME	Prog #	EXPENDITURE BUDGET Salaries & Benefits		Operating		Total	Revenue Budget
Alternative School	5071	539,285				539,285	655,229
Coaching/Activity Supplements	6060	872,720		0		872,720	0
Ad Valorem Tax	0110	0		0		0	53,478,299
Other Sales Tax	1121	0		0		0	2,258,549
Other Taxes	1190	0		0		0	17,447
TAVT Tax	1191	0		0		0	6,183,394
Central Administration	1450	0		0		0	1,915,730
School Administration	1455	0		0		0	3,013,000
Facility M & O	1457	0		0		0	3,335,954
Federal Indirect Cost	1990	0		0		0	140,000
Other Local Revenue	1995	0		0		0	250,000
Midyear Adjustment	9990	0		0		0	400,000
Fund Balance	9990	0		0		0	-1,115,802
Transfers Out	9990	0		1,437,933		1,437,933	0
TOTAL		**$119,947,546**	**89%**	**$14,911,869**	**11%**	**$134,859,415**	**$134,859,415**

Source of Funding

Local	61,071,887	45.29%
State	73,266,905	54.33%
Federal	520,623	0.39%
	$134,859,415	100.00%

FY 2022/FY 2021 BUDGETS LISTED BY COST CENTERS
GENERAL OPERATING FUND

#	Cost Centers	2022 Budget	2021 Budget	Difference
01	Bay Creek Elementary	5,432,604	5,316,440	116,164
02	Harmony Elementary	5,068,584	5,599,749	-531,165
10	Loganville Elementary	7,586,633	7,322,158	264,475
11	Monroe Elementary	4,474,640	4,631,207	-156,567
12	Walker Park Elementary	5,027,197	5,023,580	3,617
13	Walnut Grove Elementary	5,440,004	5,570,301	-130,297
14	Atha Road Elementary	6,406,968	6,472,737	-65,769
15	Youth Elementary	6,126,304	6,400,573	-274,269
17	Sharon Elementary	6,224,137	6,482,517	-258,380
20	Carver Middle	6,906,308	6,836,307	70,001
21	Loganville Middle	8,929,517	8,783,032	146,485
22	Youth Middle School	7,950,213	8,476,721	-526,508
30	Loganville High	13,209,356	11,952,106	1,257,250
31	Monroe High	9,665,497	9,003,312	662,185
32	Walnut Grove High	11,145,906	10,591,870	554,036
50	Alternative	52,820	147,081	-94,261
85	Maintenance	3,438,816	3,311,895	126,921
87	Pupil Services	808,916	796,826	12,090
88	Business Services	1,371,166	1,325,010	46,156
89	Board of Education	1,033,028	872,043	160,985
90	Superintendent	621,603	569,823	51,780
91	Human Resources	858,966	794,259	64,707
92	Transportation	6,955,794	7,214,694	-258,900
93	Buildings and Grounds	921,454	872,621	48,833
94	Curriculum & Instruction	946,227	937,301	8,926
95	Exceptional Education	3,316,163	352,936	2,963,227
96	Technology	1,924,593	1,860,707	63,886
97	Instructional Technology	1,254,150	1,219,091	35,059
99	Undistributed	1,761,851	1,759,751	2,100
	TOTAL	**$134,859,415**	**$130,496,648**	**$4,362,767**

FY 2022 BUDGETS LISTED BY CENTRAL OFFICE/SCHOOLS
GENERAL OPERATING FUND

#	Central Office	Budget	% of Total Budget
87	Pupil Services	808,916	0.6%
88	Business Services	1,371,166	1.0%
89	Board of Education	1,033,028	0.8%
90	Superintendent	621,603	0.5%
91	Human Resources	858,966	0.6%
92	Transportation	6,558,878	4.9%
93	Buildings and Grounds	918,616	0.7%
94	Curriculum & Instruction	946,227	0.7%
95	Exceptional Education	3,316,163	2.5%
96	Technology	1,924,593	1.4%
97	Instructional Technology	1,254,150	0.9%
99	Undistributed	1,761,851	1.3%
	Total	**$21,374,157**	**14%**

#	Schools	Budget	% of Total Budget	Funded FTE (less: Pre-K)
01	Bay Creek Elementary	5,432,604	4.0%	685
02	Harmony Elementary	5,068,584	3.8%	607
10	Loganville Elementary	7,586,633	5.6%	963
11	Monroe Elementary	4,474,640	3.3%	510
12	Walker Park Elementary	5,027,197	3.7%	564
13	Walnut Grove Elementary	5,440,004	4.0%	626
14	Atha Road Elementary	6,406,968	4.8%	686
15	Youth Elementary	6,126,304	4.6%	726
17	Sharon Elementary	6,224,137	4.6%	699
20	Carver Middle	6,906,308	5.1%	896
21	Loganville Middle	8,929,517	6.6%	1413
22	Youth Middle School	7,950,213	5.9%	1141
30	Loganville High	13,209,356	9.8%	1730
31	Monroe High	9,665,497	7.2%	960
32	Walnut Grove High	11,145,906	8.3%	1309
85	Maintenance	3,438,816	2.6%	N/A
	Total	**$113,032,684**	**86%**	**13,515**

FY 2022/ 2021 BUDGETS LISTED BY OBJECTS
GENERAL OPERATING FUND

Objects	Descriptions	FY 2022 Budget	FY 2021 Budget	Difference	FY 2022 % of Total Budget
	Salaries & Benefits				
100	Salaries	$84,974,854	$84,516,945	$457,909	63.0%
200	Benefits				
	State Health Insurance	12,768,092	12,775,205	-7,113	
	FICA	5,880,048	5,988,956	-108,908	
	Teachers Retirement	15,255,265	14,648,827	606,438	
	Workers' Compensation	658,800	500,000	158,800	
	On-Behalf Payments	321,815	321,817	-2	
	Other Employee Benefits	88,672	90,736	-2,064	
	Sub-Total Benefits	34,972,692	34,989,426	647,151	25.9%
	Sub-Total Salaries and Benefits	119,947,546	117,714,061	1,105,060	88.9%
	Operating				
300	Purchased Professional/Technical Services	1,212,813	1,196,049	16,764	
321	Contracted Services - Teachers	29,197	30,198	-1,001	
332	Drug and Alcohol Testing/Physicals	31,400	26,100	5,300	
340	Legal Services	255,000	255,000	0	
383	Consultant	17,240	17,600	-360	
397	CPA	38,000	38,000	0	
410	Water, Sewer, Cleaning Services	988,550	957,490	31,060	
430	Repair and Maintenance	982,798	864,201	118,597	
442	Rental Equipment/Vehicles	450	600	-150	
444	Other Rentals	2,000	2,000	0	
520	Insurance	351,381	348,381	3,000	
530	Communications	1,547,754	1,498,966	48,788	
561	Tuition to Other GA LUA	1,400,000	1,490,000	-90,000	
580	Travel - Employees	99,449	95,584	3,865	
610	Supplies	1,682,465	1,708,709	-26,244	
611	Supplies - Technology related	44,561	43,481	1,080	
612	Computer Software	51,600	75,100	-23,500	
615	Expendable Equipment	10,000	50,000	-40,000	
616	Expendable Computer Equipment	6,237	6,237	0	
620	Energy	3,710,731	585,633	3,125,098	(A)
642	Books and Periodicals	64,569	67,068	-2,499	
734	Computer	0	0	0	
810	Dues and Fees	129,881	118,532	11,349	
812	RESA Fees	817,860	741,300	76,560	
890	Other Expenditures	0	0	0	
930	Transfers to Other Funds	1,437,933	1,437,933	0	
	Sub-Total Operating	14,911,869	13,505,931	1,405,938	11.1%
	TOTAL	**$134,859,415**	**$131,219,992**	**$3,639,423**	100.0%

(A) For FY 21, $2,553,082 was transferred to CARES ACT (Fund #420)

FY 2022 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	6,245,700	6,245,700	
Fund Balance	200		0	0	0	
AD Valorem Taxes	200		0	0	0	6,493,465
Fund Balance			0	0	0	-247,765
TOTAL			**$0**	**$6,245,700**	**$6,245,700**	**$6,245,700**

FOR 2021 12

		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	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	1,942,733.34	116,455.00	1,998,978.57	50.7%
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	-35,404	444,685	444,685.07	.00	.00	100.0%
8007	BCE RENOVATION	12,792,500	707,500	13,500,000	10,230,462.09	2,900,152.92	369,384.99	97.3%
8022	WGE RENOVATION	5,612,500	337,500	5,950,000	800,778.00	4,739,428.80	409,793.20	93.1%
8033	FUND ADMINISTRATION	43,000	0	43,000	27,556.00	.00	15,444.00	64.1%
8050	RUTLAND FACILITY	256,263	-149,851	106,412	142,700.09	.00	-36,288.02	134.1%
8096	LHS- ADDITIONS/RENOVATIONS	100,000	11,886,261	11,986,261	11,679,579.69	182,681.89	123,999.42	99.0%
8097	TECHNOLOGY - 5 YEAR CLASSROOM	8,500,000	325,000	8,825,000	6,592,474.74	199,194.00	2,033,331.26	77.0%
8098	B&G - 5 YEAR BUDGET	4,767,411	-247,500	4,519,911	1,754,021.08	458,673.26	2,307,216.90	49.0%
8099	MISC	123,179	846,264	969,443	901,150.60	32,861.83	35,430.77	96.3%
8100	WGHS ROOF	50,000	0	50,000	29,400.00	5,600.00	15,000.00	70.0%
8101	MAHS ROOF	50,000	0	50,000	35,600.00	.00	14,400.00	71.2%
8102	WGHS AUX GYM	50,000	0	50,000	24,000.00	6,000.00	20,000.00	60.0%
8103	MAHS AUX GYM	50,000	0	50,000	30,000.00	.00	20,000.00	60.0%
8104	WGHS TRACK/TURF	50,000	0	50,000	.00	30,000.00	20,000.00	60.0%
8105	MAHS TRACK/TURF	50,000	0	50,000	1,500.00	28,500.00	20,000.00	60.0%
8106	LHS TRACK/TURF	50,000	0	50,000	30,000.00	.00	20,000.00	60.0%
	GRAND TOTAL	45,766,395	8,210,016	53,976,411	36,890,172.28	8,699,547.70	8,386,691.09	84.5%

** END OF REPORT - Generated by Robin Bryant **

FY 2022 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	2,330,935	0	2,330,935	0
Special Education - Pre school Regular	404	2820	213,249	0	213,249	0
VI-B Flowthrough Special Education	404	2824	2,308,623	0	2,308,623	0
Special Education - Parent Mentor	404	2831	18,370	0	18,370	0
Perkins V Grants - Program Improvement	406	3324	0	0	0	0
Title II - Teacher and Principal Training	414	1784	203,084	0	203,084	0
Education for the Homeless	432	1800	0	0	0	0
Title III - Limited English Proficient	460	1816	11,648	0	11,648	0
Title IV 21st Century Community Learning	462	1839	82,164	0	82,164	0
Georgia Pre-K	560	1540	2,626,502	0	2,626,502	0
Transfer from General Operating Fund			0	0	0	0
TOTAL			$7,794,575	$0	$7,794,575	$0

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

FY 2022 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	368,433	368,925	737,358	735,749
Bay Creek Elementary	601	9990	169,397	218,425	387,822	408,691
Harmony Elementary	602	9990	206,747	276,125	482,872	449,289
Loganville Elementary	610	9990	139,297	224,900	364,197	384,211
Monroe Elementary	611	9990	175,339	233,825	409,164	410,076
Walker Park Elementary	612	9990	161,031	207,475	368,506	354,843
Walnut Grove Elementary	613	9990	147,604	202,950	350,554	375,099
Atha Road Elementary	614	9990	244,202	294,325	538,527	505,448
Youth Elementary	615	9990	174,995	202,825	377,820	375,355
Sharon Elementary	617	9990	163,528	240,425	403,953	405,440
Carver Middle	620	9990	164,920	278,725	443,645	443,094
Loganville Middle	621	9990	293,592	332,375	625,967	634,564
Youth Middle School	622	9990	262,664	326,225	588,889	589,878
Loganville High	630	9990	209,587	324,675	534,262	539,097
Monroe High	631	9990	228,259	302,075	530,334	534,454
Walnut Grove High	632	9990	260,208	304,925	565,133	563,715
Catering	693	9990	0	13,000	13,000	13,000
TOTAL			**$3,369,803**	**$4,352,200**	**$7,722,003**	**$7,722,003**