FY 2023
Budget



"In Pursuit of Excellence"

Walton County School District

August 02, 2022

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
Chief Financial Officer

DATE: August 02, 2022

SUBJECT: FY 2023 General Operating Budget

Enclosed please find the FY 2023 budget that reflects the district's needs to support local education efforts. The General Operating budget being proposed is **$144,448,880** plus any encumbrances carried over and funded from the FY 2022 budget.

The following are significant events/items which affect the FY 2023 expenditure budget.

- 5% salary increase for full-time permanent employees and 3 steps added to the top of the salary schedules
- TRS increase from 19.81% to 19.98%
- Additional School Resource Officers added for coverage at each elementary school
- Salary market adjustments for select support staff
- District growth – increased approximately 250 students
- Substantial increases due to inflation in energy, fuel, supplies and materials
- Loss of Education Equalization Funding Grant

Millage requirements to operate at this level are based on an adjusted net tax digest; M&O of $3.53 and Debt Service of $3.55 billion. Based on current information, the following are millage requirements:

	M&O	Debt Service	Total
CY 2022	**17.737**	**2.134**	**19.871**
CY 2021	18.593	2.239	20.832
Difference	- 0.856	- 0.105	- 0.961

The Superintendent submits the attached for review.

"In Pursuit of Excellence."

Equal Opportunity Employer

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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
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
2022-23	62,619,569	9,141,270	77,784,112	6,255,145	13,972	5,567

* 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
2022-23*	17.737	2.134	19.871	-0.961

* Proposed Millage - Lowest in 15 years

VALUE OF HOME

Average value of Home in Walton County*

FY 18*	175,000
FY 19*	175,000
FY 20*	210,000
FY 21*	225,000
FY 22*	250,000
FY 23*	325,000

* Information obtained from County Assessor Office

CURRENT TAX LIABILITY (estimated)

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

FY 23 PROPOSED TAX LIABILITY (estimated)

Fair Market Value		Assessed Value*	FY 23 Mills**	School Tax (est.)	Change fm FY 21
$100,000	0.4	$36,000	19.871	$715	-$35
150,000	0.4	56,000	19.871	1,113	-54
200,000	0.4	76,000	19.871	1,510	-73
250,000	0.4	96,000	19.871	1,908	-92

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

OFFICIAL

Georgia State Department Of Education

Earnings Sheet for FY 2022

5/18/2022

School System: 747 - Walton County

FY22 Midterm Amendment #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	897	5,547,008	70,101	5,617,109	980,963	4,636,146	59.80		1.99	0.82
Kindergarten Early Intr Pgm	42	337,755	3,282	341,037	59,558	281,479	3.82		0.09	0.04
Primary Grade(1-3) Pgm	2,430	12,075,444	208,733	12,284,177	2,145,288	10,138,889	142.94	7.04	5.40	2.21
Primary Grd Early Intrv(1-3) Pgm	171	1,270,228	14,689	1,284,917	224,396	1,060,521	15.55	0.50	0.38	0.16
Upper Elementary Grd(4-5) Pgm	1,578	5,985,874	111,124	6,096,998	1,064,770	5,032,228	68.81	4.57	3.51	1.43
UppElem Grd Early Intrv(4-5)	94	698,254	6,619	704,873	123,098	581,775	8.55	0.27	0.21	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	2,494	10,707,061	175,628	10,882,689	1,900,535	8,982,154	124.70	7.23	5.54	2.27
High School Gen Educ(9-12)	2,630	9,392,223	298,769	9,690,992	1,692,419	7,998,573	114.35		5.84	2.39
CTAE(9-12) PGM	688	2,800,838	225,802	3,026,640	528,567	2,498,073	34.40		1.53	0.63
Students with Disab Cat I	168	1,621,025	41,825	1,662,850	290,397	1,372,453	21.00			0.15
Students with Disab Cat II	83	984,348	10,902	995,250	173,809	821,441	12.77			0.06
Students with Disab Cat III	409	6,297,236	83,518	6,380,754	1,114,324	5,266,430	81.80			0.37
Students with Disab Cat IV	126	3,227,468	53,224	3,280,692	572,935	2,707,757	42.00			0.11
Students with Disab Cat V	158	1,524,535	66,742	1,591,277	277,898	1,313,379	19.75			0.14
Gifted Student Category VI	1,284	8,289,235	129,553	8,418,788	1,470,243	6,948,545	107.00			1.17
Remedial Education Pgm	467	2,497,636	26,825	2,524,461	440,868	2,083,593	31.13		1.04	0.42
Alternate Education Pgm	148	780,845	10,282	791,127	138,161	652,966	9.73		0.32	0.13
Eng.Spkrs.of Other Lang.(ESOL)	107	1,197,029	6,146	1,203,175	210,120	993,055	15.29		0.24	0.10
Spec Ed. Itinerant				3,007	525	2,482				
Spec Ed. Supplemental Speech				55,891	9,761	46,130				
TOTAL DIRECT INSTRUC.	13,972	75,234,042	1,543,764	76,836,704	13,418,635	63,418,069	913.19	19.61	26.09	12.71
INDIRECT COST										
Cent. Admin		2,397,898	0	2,397,898	418,755	1,979,133				
School Admin		3,559,611	96,472	3,656,083	638,492	3,017,591				
Facility M & O			4,163,657	4,163,657	727,134	3,436,523				
Sub Total (INDIRECT COST)		5,957,509	4,260,129	10,217,638	1,784,391	8,433,247				
MEDIA CENTER PGM.		1,812,076	193,939	2,006,015	350,327	1,655,688				
20 DAYS ADDITIONAL INSTRUCTION		590,496		590,496	103,123	487,373				
STAFF & PROFESSIONAL DEV				346,866	60,576	286,290				
PRINCIPAL STAFF & PROF. DEV				5,007	874	4,133				
MIDTERM HOLD HARMLESS				0	0	0				
Amended Formula Adjustment						0				
Charter System Adjustment				0		0				
QBE FORMULA EARNINGS		83,594,123	5,997,832	90,002,726	15,717,926	74,284,800	913.19	19.61	26.09	12.71
CATEGORICAL GRANTS										
Pupil Transportation Pgm (Includes 76 Drivers and bus replacement funds of 0)				1,545,185		1,545,185				
Sparsity - Regular				0		0				
Nursing Services				281,087		281,087				
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				91,828,998		76,111,072				
Education Equalization Funding Grant				636,678		636,678				
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				92,465,676		76,747,750				
Charter Commission Admin - State						0				
Military Counselors						0				
One-time Supplement						2,390,860				
State Commission Charter Supplement				0		0				
TOTAL FUNDING ON THIS ALLOTMENT SHEET				92,465,676		79,138,610				

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	5.64	5.64	11.14	
		15.00	22.58	27.14					
1.00	6.00	15.00	22.58	28.14	1.00	5.64	5.64	11.14	
									23.72
1.00	6.00	15.00	22.58	28.14	1.00	5.64	5.64	11.14	23.72

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

OFFICIAL

Georgia State Department Of Education

Earnings Sheet for FY 2023

5/16/2022

School System: 747 - Walton County

FY23 Initial

THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF $2,697.28

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	897	5,697,943	70,102	5,768,045	1,004,072	4,763,973	59.80		1.99	0.82
Kindergarten Early Intr Pgm	42	346,714	3,282	349,996	60,926	289,070	3.82		0.09	0.04
Primary Grade(1-3) Pgm	2,430	12,368,097	206,735	12,575,832	2,189,311	10,387,521	142.94	7.04	5.40	2.21
Primary Grd Early Intrv(1-3) Pgm	171	1,301,010	14,689	1,315,699	229,030	1,086,669	15.55	0.50	0.38	0.16
Upper Elementary Grd(4-5) Pgm	1,576	6,130,939	111,125	6,242,064	1,086,587	5,155,477	66.61	4.57	3.51	1.43
UppElem Grd Early Intrv(4-5)	94	715,175	6,619	721,794	125,646	596,148	8.55	0.27	0.21	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	2,494	10,966,534	175,626	11,142,160	1,939,570	9,202,590	124.70	7.23	5.54	2.27
High School Gen Educ(9-12)	2,630	9,619,883	298,767	9,918,650	1,726,588	8,192,062	114.35		5.84	2.39
CTAE(9-12) PGM	688	2,868,725	225,802	3,094,527	538,679	2,555,848	34.40		1.53	0.63
Students with Disab Cat I	169	1,660,302	41,825	1,702,127	296,298	1,405,829	21.00			0.15
Students with Disab Cat II	83	1,008,199	10,902	1,019,101	177,400	841,701	12.77			0.08
Students with Disab Cat III	409	6,449,818	83,517	6,533,335	1,137,290	5,396,045	81.80			0.37
Students with Disab Cat IV	126	3,305,668	53,225	3,358,893	584,699	2,774,194	42.00			0.11
Students with Disab Cat V	158	1,561,475	66,742	1,628,217	283,432	1,344,785	19.75			0.14
Gifted Student Category VI	1,284	8,490,097	129,556	8,619,653	1,500,465	7,119,188	107.00			1.17
Remedial Education Pgm	467	2,558,186	26,824	2,584,990	449,982	2,135,008	31.13		1.04	0.42
Alternate Education Pgm	146	799,769	10,281	810,050	141,009	669,041	9.73		0.32	0.13
Eng.Spkrs.of Other Lang.(ESOL)	107	1,226,037	6,146	1,232,183	214,492	1,017,691	15.29		0.24	0.10
Spec Ed. Itinerant				5,387	938	4,449				
Spec Ed. Supplemental Speech				46,628	8,117	38,511				
TOTAL DIRECT INSTRUC.	13,972	77,074,551	1,543,765	78,670,331	13,694,531	64,975,800	913.19	19.61	26.09	12.71
INDIRECT COST										
Cent. Admin		2,455,674	0	2,455,674	427,471	2,028,203				
School Admin		3,635,657	96,466	3,732,123	649,669	3,082,454				
Facility M & O			4,163,652	4,163,652	724,787	3,438,865				
Sub Total (INDIRECT COST)		6,091,331	4,260,118	10,351,449	1,801,927	8,549,522				
MEDIA CENTER PGM.		1,856,228	193,926	2,050,154	356,880	1,693,274				
20 DAYS ADDITIONAL INSTRUCTION		504,815		604,815	105,283	499,532				
STAFF & PROFESSIONAL DEV				362,435	63,091	299,344				
PRINCIPAL STAFF & PROF. DEV				5,232	911	4,321				
MIDTERM HOLD HARMLESS										
Amended Formula Adjustment						0				
Charter System Adjustment				0		0				
QBE FORMULA EARNINGS		85,626,925	5,997,809	92,044,416	16,022,623	76,021,793	913.19	19.61	26.09	12.71

	Earned Positions									
	Supt.	Asst Supt	Prin.	Asst Prin.	Secty.	Accnt.	VT/SW	Psych.	Sp Ed Ldr	Media Center
INDIRECT COST										
Cent. Admin	1.00	6.00			1.00	1.00	5.65	5.65	11.14	
School Admin			15.00	22.58	27.14					
Facility M & O										
Sub Total (INDIRECT COST)	1.00	6.00	15.00	22.58	28.14	1.00	5.65	5.65	11.14	
MEDIA CENTER PGM.										23.72
20 DAYS ADDITIONAL INSTRUCTION										
STAFF & PROFESSIONAL DEV										
PRINCIPAL STAFF & PROF. DEV										
MIDTERM HOLD HARMLESS										
Amended Formula Adjustment										
Charter System Adjustment										
QBE FORMULA EARNINGS	1.00	6.00	15.00	22.58	28.14	1.00	5.65	5.65	11.14	23.72

CATEGORICAL GRANTS			
Pupil Transportation Pgm (Includes 76 Drivers and bus replacement funds of 0)	1,473,975		1,473,975
Sparsity - Regular	0		0
Nursing Services	268,344		268,344
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION	93,806,735		77,784,112
Education Equalization Funding Grant	0		0
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET	93,806,735		77,784,112
Charter Commission Admin - State			0
Military Counselors			0
Local Charter Supplement			0
State Commission Charter Supplement	0		0
TOTAL FUNDING ON THIS ALLOTMENT SHEET	93,806,735		77,784,112

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 911).
3. Teacher Retirement is funded at 19.98% in QBE in FY 2022 (HB 911).

Total T&E 33,593,139 includes T&E 24,532,479 and HI 9,060,660

FY 2023 EXPENDITURE AND REVENUE BUDGET
JULY 1, 2022 - JUNE 30, 2023
GENERAL OPERATING FUND
(By Program)

PROGRAM NAME	#	EXPENDITURE BUDGET Salaries & Benefits	Operating	Total	Revenue Budget
Pupil Services	0310	771,861	26,115	797,976	0
Board of Education	0315	709,513	338,114	1,047,627	0
Superintendent	0320	698,317	54,251	752,568	0
Human Resources	0330	817,629	99,182	916,811	0
Business Services	0340	1,276,946	99,738	1,376,684	0
Curriculium & Instruction	0360	976,038	46,071	1,022,109	0
Technology	0370	1,145,577	916,280	2,061,857	0
Instructional Technology	0375	440,688	606,077	1,046,765	0
Exceptional Education	0380	372,387	9,281	381,668	0
Buildings & Grounds	0410	668,576	4,267,676	4,936,252	0
Maintenance	0420	6,246,391	1,652,523	7,898,914	0
School Administration	0800	10,974,481	473,413	11,447,894	0
Kindergarten	1011	5,812,735	15,097	5,827,832	4,763,973
Grade 1-3	1021	16,930,130	324,730	17,254,860	10,387,521
Grade 9-12	1041	16,962,478	683,884	17,646,362	8,192,062
Grade 4-5	1051	8,959,012	341,143	9,300,155	5,155,477
Kindergarten Early Interven.	1061	0	0	0	289,070
Primary Early Interven.	1071	260,706	0	260,706	1,086,669
Grade 6-8	1081	12,267,598	332,595	12,600,193	9,202,590
Grade 4-5 Early Interven.	1091	145,217	0	145,217	596,148
20 Days Additional Instruction	1100	40,000	0	40,000	499,532
SD/Cost of Instruction	1210	0	76,828	76,828	299,344
Media Centers	1310	1,916,821	126,504	2,043,325	1,693,274
Pupil Transportation	1320	6,125,674	1,930,084	8,055,758	1,918,930
ESOL	1351	1,292,750	0	1,292,750	1,017,691
On Behalf Payments	1445	340,079	0	340,079	340,079
Nurse	1500	632,073	20,459	652,532	288,344
Nurse - Medicaid Reimbusement	1555	423,990	0	423,990	0
Childrens Intervention (Medicaid)	1858	0	25,000	25,000	500,000
Special Education	2011	0	0	0	11,805,514
Sp. Ed III	2041	14,965,666	992,112	15,957,778	0
Sp. Ed IV	2051	0	0	0	0
Sp. Ed V	2061	2,056,157	0	2,056,157	0
Gifted VI	2111	7,547,761	38,808	7,586,569	7,119,188
Remedial	2211	2,390,794	7,655	2,398,449	2,135,008
Bus Replacement	2411	0	0	0	0
Pre School Handicapped	2620	626,519	0	626,519	374,131
Vocational Lab 9-12	3011	3,013,404	140,526	3,153,930	2,555,848
Vocational Supervisors	3019	44,402	0	44,402	23,340
Vocational Extended Year	3529	62,181	0	62,181	22,397
Vocational Youth Apprentice	3540	40,585	0	40,585	36,486
Vocational Ext. Day Middle Ag	3553	58,183	0	58,183	42,186

FY 2023 EXPENDITURE AND REVENUE BUDGET
JULY 1, 2022 - JUNE 30, 2023
GENERAL OPERATING FUND
(By Program)

PROGRAM NAME	#	EXPENDITURE BUDGET Salaries & Benefits	Operating	Total	Revenue Budget
Vocational Extended Day	3554	106,255	0	106,255	103,321
Austerity Reduction	4080	0	0	0	0
Alternative School	5071	677,930	0	677,930	669,041
Coaching/Activity Supplements	6060	1,083,118	0	1,083,118	0
Public Health Emergency Prep	6091	59,612	0	59,612	59,612
Ad Valorem Tax	0110	0	0	0	62,619,569
Other Sales Tax	1121	0	0	0	2,677,478
Other Taxes	1190	0	0	0	17,447
TAVT Tax	1191	0	0	0	6,830,604
Central Administration	1450	0	0	0	2,028,203
School Administration	1455	0	0	0	3,086,775
Facility M & O	1457	0	0	0	3,438,865
Federal Indirect Cost	1990	0	0	0	200,000
Other Local Revenue	1995	0	0	0	250,000
Midyear Adjustment	9990	0	0	0	400,000
Fund Balance	9990	0	0	0	-8,276,837
Transfers Out	9990	0	864,500	864,500	0
TOTAL		**$129,940,234**	**$14,508,646**	**$144,448,880**	**$144,448,880**
		90%	**10%**		

Source of Funding

Local	64,177,873	44.43%
State	79,571,007	55.09%
Federal	700,000	0.48%
	$144,448,880	100.00%

FY 2023/FY 2022 BUDGETS LISTED BY COST CENTERS
GENERAL OPERATING FUND

#	Cost Centers	2023 Budget	2022 Budget	Difference
01	Bay Creek Elementary	6,215,615	5,432,604	783,011
02	Harmony Elementary	5,454,755	5,068,584	386,171
10	Loganville Elementary	7,771,994	7,586,633	185,361
11	Monroe Elementary	5,000,704	4,474,640	526,064
12	Walker Park Elementary	5,557,240	5,027,197	530,043
13	Walnut Grove Elementary	5,854,404	5,440,004	414,400
14	Atha Road Elementary	6,658,085	6,406,968	251,117
15	Youth Elementary	6,273,845	6,126,304	147,541
17	Sharon Elementary	6,491,934	6,224,137	267,797
20	Carver Middle	6,980,483	6,906,308	74,175
21	Loganville Middle	9,538,269	8,929,517	608,752
22	Youth Middle School	8,922,382	7,950,213	972,169
30	Loganville High	14,582,571	13,209,356	1,373,215
31	Monroe High	10,223,809	9,665,497	558,312
32	Walnut Grove High	11,540,730	11,145,906	394,824
50	Alternative	1,200	52,820	-51,620
85	Maintenance	3,749,907	3,438,816	311,091
87	Pupil Services	931,926	808,916	123,010
88	Business Services	1,376,684	1,371,166	5,518
89	Board of Education	1,047,627	1,033,028	14,599
90	Superintendent	752,568	621,603	130,965
91	Human Resources	916,811	858,966	57,845
92	Transportation	8,059,357	6,955,794	1,103,563
93	Buildings and Grounds	1,021,801	921,454	100,347
94	Curriculum & Instruction	1,143,339	946,227	197,112
95	Exceptional Education	4,166,238	3,316,163	850,075
96	Technology	1,963,257	1,924,593	38,664
97	Instructional Technology	1,046,765	1,254,150	-207,385
99	Undistributed	1,204,580	1,761,851	-557,271
	TOTAL	$144,448,880	$134,859,415	$9,589,465

FY 2023 BUDGETS LISTED BY CENTRAL OFFICE/SCHOOLS
GENERAL OPERATING FUND

#	Central Office	Budget	% of Total Budget
87	Pupil Services	931,926	0.6%
88	Business Services	1,376,684	1.0%
89	Board of Education	1,047,627	0.7%
90	Superintendent	752,568	0.5%
91	Human Resources	916,811	0.6%
92	Transportation	8,059,357	5.6%
93	Buildings and Grounds	1,021,801	0.7%
94	Curriculum & Instruction	1,143,339	0.8%
95	Exceptional Education	4,166,238	2.9%
96	Technology	1,963,257	1.4%
97	Instructional Technology	1,046,765	0.7%
99	Undistributed	1,205,780	0.8%
	Total	**$23,632,153**	**14%**

#	Schools	Budget	% of Total Budget	Funded FTE (less: Pre-K)
01	Bay Creek Elementary	6,215,615	4.3%	648
02	Harmony Elementary	5,454,755	3.8%	657
10	Loganville Elementary	7,771,994	5.4%	993
11	Monroe Elementary	5,000,704	3.5%	525
12	Walker Park Elementary	5,557,240	3.8%	599
13	Walnut Grove Elementary	5,854,404	4.1%	647
14	Atha Road Elementary	6,658,085	4.6%	800
15	Youth Elementary	6,273,845	4.3%	756
17	Sharon Elementary	6,491,934	4.5%	736
20	Carver Middle	6,980,483	4.8%	797
21	Loganville Middle	9,538,269	6.6%	1367
22	Youth Middle School	8,922,382	6.2%	1131
30	Loganville High	14,582,571	10.1%	1818
31	Monroe High	10,223,809	7.1%	1058
32	Walnut Grove High	11,540,730	8.0%	1440
85	Maintenance	3,749,907	2.6%	N/A
	Total	**$120,816,727**	**86%**	**13,972**

FY 2023/2022 BUDGETS LISTED BY OBJECTS
GENERAL OPERATING FUND

Objects	Descriptions	FY 2023 Budget	FY 2022 Budget	Difference	FY 2023 % of Total Budget
	Salaries & Benefits				
100	Salaries	$92,341,212	$84,974,854	$7,366,358	63.9%
200	Benefits				
	State Health Insurance	13,481,812	12,768,092	713,720	
	FICA	6,461,051	5,880,048	581,003	
	Teachers Retirement	16,504,912	15,255,265	1,249,647	
	Workers' Compensation	679,000	658,800	20,200	
	On-Behalf Payments	340,079	321,815	18,264	
	Other Employee Benefits	132,168	88,672	43,496	
	Sub-Total Benefits	37,599,022	34,972,692	2,626,330	26.0%
	Sub-Total Salaries and Benefits	129,940,234	119,947,546	9,992,688	90.0%
	Operating				
300	Purchased Professional/Technical Services	1,291,014	1,212,813	78,201	
321	Contracted Services - Teachers	29,197	29,197	0	
332	Drug and Alcohol Testing/Physicals	34,905	31,400	3,505	
340	Legal Services	245,000	255,000	-10,000	
383	Consultant	18,840	17,240	1,600	
397	CPA	40,000	38,000	2,000	
410	Water, Sewer, Cleaning Services	1,053,311	988,550	64,761	
430	Repair and Maintenance	964,777	982,798	-18,021	
442	Rental Equipment/Vehicles	450	450	0	
444	Other Rentals	2,000	2,000	0	
520	Insurance	400,649	351,381	49,268	
530	Communications	1,399,492	1,547,754	-148,262	
561	Tuition to Other GA LUA	1,300,000	1,400,000	-100,000	
580	Travel - Employees	97,997	99,449	-1,452	
610	Supplies	1,801,364	1,682,465	118,899	
611	Supplies - Technology related	44,407	44,561	-154	
612	Computer Software	51,600	51,600	0	
615	Expendable Equipment	10,000	10,000	0	
616	Expendable Computer Equipment	6,237	6,237	0	
620	Energy	3,757,831	3,710,731	47,100	
642	Books and Periodicals	79,161	64,569	14,592	
734	Computer	0	0	0	
810	Dues and Fees	133,216	129,881	3,335	
812	RESA Fees	882,698	817,860	64,838	
890	Other Expenditures	0	0	0	
930	Transfers to Other Funds	864,500	1,437,933	-573,433	
	Sub-Total Operating	14,508,646	14,911,869	-403,223	10.0%
	TOTAL	**$144,448,880**	**$134,859,415**	**$9,589,465**	100.0%

FY 2023 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	6,235,016	6,235,016	
Fund Balance	200		0	0	0	
AD Valorem Taxes	200		0	0	0	7,584,916
Fund Balance	200		0	0	0	-1,349,900
TOTAL			$0	$6,235,016	$6,235,016	$6,235,016

FOR 2022 12

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
326 ELOST V (1/1/18-12/31/22)							
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	-476,370	3,558,167	2,205,425.79	.00	1,352,741.12	62.0%
8004 SECURITY UPGRADES	850,141	-28	850,113	850,112.76	.00	.00	100.0%
8005 CURRICULUM - 5 YEAR BUDGET	1,000,000	-550,000	450,000	.00	.00	450,000.00	.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	13,076,125.35	283,204.29	140,670.36	99.0%
8022 WGE RENOVATION	5,612,500	337,500	5,950,000	3,783,532.94	1,878,069.21	288,397.85	95.2%
8033 FUND ADMINISTRATION	43,000	0	43,000	32,556.00	.00	10,444.00	75.7%
8050 RUTLAND FACILITY	256,263	-149,851	106,412	187,811.09	.00	-81,399.02	176.5%
8096 LHS- ADDITIONS/RENOVATIONS	100,000	11,886,261	11,986,261	11,987,136.64	.00	-875.64	100.0%
8097 TECHNOLOGY - 5 YEAR CLASSROOM	8,500,000	-595,591	7,904,409	7,254,903.28	204,431.29	445,074.43	94.4%
8098 B&G - 5 YEAR BUDGET	4,767,411	-247,500	4,519,911	2,979,978.86	532,262.14	1,007,670.24	77.7%
8099 MISC	123,179	1,491,560	1,614,739	1,528,821.60	.00	85,917.60	94.7%
8100 WGHS ROOF	50,000	612,317	662,317	525,428.47	120,595.85	16,292.18	97.5%
8101 MAHS ROOF	50,000	614,317	664,317	536,703.78	122,816.03	4,796.69	99.3%
8102 WGHS AUX GYM	50,000	5,377,800	5,427,800	559,195.22	4,434,173.00	434,431.78	92.0%
8103 MAHS AUX GYM	50,000	5,377,800	5,427,800	576,829.48	4,658,609.14	192,361.38	96.5%
8104 WGHS TRACK/TURF	50,000	1,895,220	1,945,220	86,066.25	1,800,901.28	58,252.47	97.0%
8105 MAHS TRACK/TURF	50,000	1,895,220	1,945,220	76,350.93	1,803,583.07	65,286.00	96.6%
8106 LHS TRACK/TURF	50,000	1,895,220	1,945,220	74,968.50	1,805,745.50	64,506.00	96.7%
TOTAL ELOST V (1/1/18-12/31/22)	45,766,395	24,552,614	70,319,009	48,140,050.83	17,644,390.80	4,534,567.44	93.6%
GRAND TOTAL	45,766,395	24,552,614	70,319,009	48,140,050.83	17,644,390.80	4,534,567.44	93.6%

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FY 2023 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	2,514,591	943,544	3,458,135	3,458,135
Special Education - Preschool Regular	404	2820	241,668	0	241,668	241,668
VI-B Flowthrough Special Education	404	2824	2,500,285	233,780	2,734,065	2,734,065
Special Education - Parent Mentor	404	2831	18,395	0	18,395	18,395
IDEA ARP 611	404	2838	0	227,461	227,461	227,461
Perkins V Grants - Program Improvement	406	3324	0	136,344	136,344	136,344
Title II - Teacher and Principal Training	414	1784	281,558	315,113	596,671	596,671
Education for the Homeless	432	1800	0	49,420	49,420	49,420
ESSER III - ARP	448	4190	3,192,855	7,678,713	10,871,568	10,871,568
ESSER III - ARP - Readiness in Literacy	448	4205	0	28,905	28,905	28,905
Title III - Limited English Proficient	460	1816	13,215	33,775	46,990	46,990
Title IV Part A Student Support	462	1779	15,929	126,167	142,096	142,096
Title IV 21st Century Community Learning	462	1839	610,146	254,937	865,083	865,083
Georgia Pre-K	560	1540	2,785,589	30,000	2,815,589	2,815,589
TOTAL			$12,174,231	$10,058,159	$22,232,390	$22,232,390

FY 2023 PROJECTED REVENUE AND EXPENDITURE BUDGET
FUEL CENTER FUND
(FUND # 694)

PROGRAM NAME	FUND #	PROG #	EXPENDITURES Salaries	Operating	Total	REVENUE BUDGET
Fuel Center	694	9990	1,609	1,610,328	1,611,937	1,781,235
Fund Balance	694		0	0	0	-169,298
TOTAL			1,609	1,610,328	1,611,937	1,611,937

FY 2023 PROJECTED REVENUE AND EXPENDITURE BUDGET
FOOD SERVICE FUND
(FUND # 600 - 693)

PROGRAM NAME	FUND #	PROG #	EXPENDITURES Salaries	Operating	Total	REVENUE BUDGET
Central Office	600	9600	349,049	442,673	791,722	791,722
Bay Creek Elementary	601	9600	253,907	236,925	490,832	490,832
Harmony Elementary	602	9600	240,865	285,625	526,490	526,490
Loganville Elementary	610	9600	212,853	285,600	498,453	498,453
Monroe Elementary	611	9600	172,308	265,825	438,133	438,133
Walker Park Elementary	612	9600	205,170	241,975	447,145	447,145
Walnut Grove Elementary	613	9600	204,998	244,450	449,448	449,448
Atha Road Elementary	614	9600	290,529	318,725	609,254	609,254
Youth Elementary	615	9600	168,837	239,025	407,862	407,862
Sharon Elementary	617	9600	225,593	263,525	489,118	489,118
Carver Middle	620	9600	226,279	331,813	558,092	558,092
Loganville Middle	621	9600	352,676	348,875	701,551	701,551
Youth Middle School	622	9600	308,311	334,525	642,836	642,836
Loganville High	630	9600	251,925	328,675	580,600	580,600
Monroe High	631	9600	198,045	311,775	509,820	509,820
Walnut Grove High	632	9600	297,726	310,525	608,251	608,250
Catering	693	9600	0	13,000	13,000	13,000
TOTAL			**$3,959,071**	**$4,803,536**	**$8,762,607**	**$8,762,607**