



Troup County School System

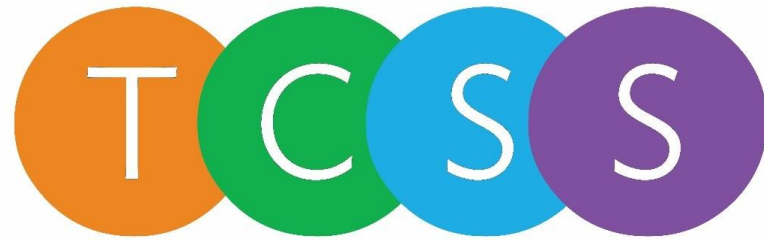
Your Future Starts Today

FY 2021-2022 Adopted Budget



Adopted June 17, 2021

Millage Rate Approved July 6, 2021



Troup County School System

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LaGrange, GA 30241

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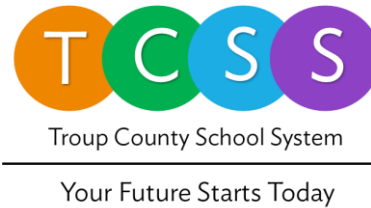


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BOARD OF EDUCATION

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TO: Troup County Board of Education:
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- Brandon Brooks, Vice Chairman
- Joe Franklin
- Tanya Jones-Cameron
- Becky Grubbs
- Reverend Allen Simpson
- Ferrell Blair

FROM: Brian T. Shumate, Ph.D., Superintendent

SUBJECT: 2021-2022 Budget Message

DATE: April 15, 2021 (Original Proposal) - June 17, 2021 (Final Adoption)

I am pleased to present my budget message for the 2021-2022 school year. I am honored to serve you and the community of Troup County in my second year as the Superintendent of the Troup County School System. I am convinced that the Troup County School System is built on the solid foundation of the past, is presently responding well to the current trends in society and education, and is poised to become a leader in educational practice, innovation, and results for students in the state of Georgia and the nation.

I would like to express my appreciation to the members of the Troup County School System Board of Education, various Troup County Community partners and our families for their service, support, input, thoughtful dialogue, and consideration of this proposed budget.

As you know, the 2020-2021 school year has been extraordinary on many levels. As a result of the COVID-19 pandemic that began March 2020, the Troup County School System (TCSS) was faced with a \$7.5 million shortfall as we developed the FY2021 budget. We navigated the current FY2021 budget shortfall using \$2.5 million in CARES I stimulus funds, approximately \$3.9 million in TCSS general fund reserves and \$1.1 million in staff and other reductions. As we navigated the current school year, including the original budget shortfall, we continued to incur additional costs as a result of adapting to the pandemic and keeping schools open. These

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additional expenses include: six additional nurses, the Canvas virtual learning platform, personal protective equipment (PPE) needs, a large Nutrition Services deficit, custodial overtime, and sanitization services. However, as we entered the FY2022 budget cycle, we have continued to receive good news from the state and federal governments. The district received notification of another round of federal stimulus funds (CARES II) that will assist in offsetting any current budget deficits as well as continue to fund future expenses related to offering both in-person and virtual instruction. Additionally, the state has restored 60% of the funding cuts from last spring. While this news is encouraging, it still leaves a funding gap as we develop the FY2022 budget.

In summary, even with increased state revenues, we are still faced with a general fund deficit and increased expenses due to the pandemic. The existence of the CARES II funds will allow to us navigate our current circumstances without further relying on our fund reserves.

In this document, I am presenting a balanced budget, bolstered by stimulus funding, for your consideration. Prior to presenting the details of the proposed budget, I will present current results of the School System and what the School System has identified as opportunities for growth and priorities for the coming year. The priorities outlined in this budget are the foundation of a comprehensive plan that will continue to evolve in the coming years.

Realizing Results

I present assessment results in this budget message because I believe that a budget should be built with student achievement in mind. Obviously, we want to be good stewards of the public trust and we must stay focused on our core business: student achievement and student wellbeing. In the spring 2020 Budget Message, I presented extensive assessment results from 2019 in English Language Arts, Reading, Mathematics, Social Studies and Science. I also presented extensive CCRPI data and illustrated comparisons to similar districts around the state. Unfortunately, all state assessments and subsequent CCRPI scores were suspended for the spring 2020 and therefore there is no state data to report. I will, however, present internal data from SY2021 which provides some indication of student progress to date as we prepare for the Georgia Milestones Assessment (GMAS) in the coming weeks. In last year's budget, we purchased a new K-8 Ready Math curriculum as well as the iReady assessment system and tool kit for ELA and Math. We have worked diligently this school year to implement this new curriculum and have administered two interim, formative assessments to date (note – there are three total: fall, winter, spring).

Graduation Rate: Since 2017, the Troup County high school graduation rate has increased from 78% to 85.9%. The School System's graduation rate has increased 15% since SY2015, and in SY2020, the TCSS graduation rate was 85.9 % which is 2.1% percentage points above the 83.8% average in the State of Georgia. This steady increase is attributed to the extensive use of data for early identification of credit deficient students and customized remediation plans designed to meet individual student needs.

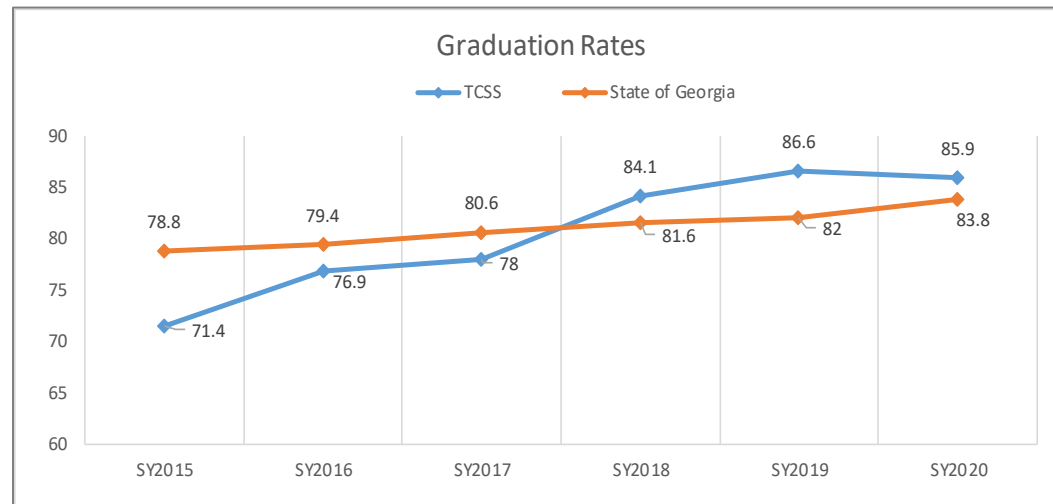
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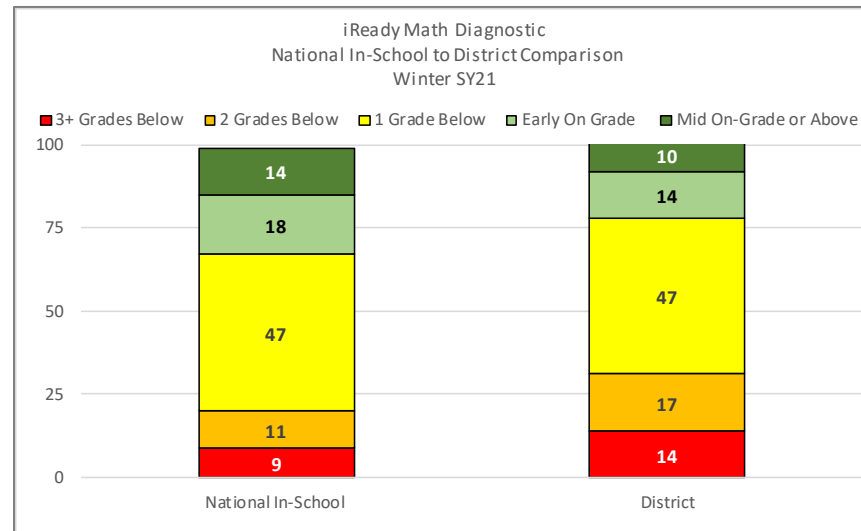
For the third year in a row, the Troup County School System's graduation rate was above the state average. Callaway High School saw its highest graduation rate ever as it exceeded 90% in SY2020. TCSS students continue to earn college credit while simultaneously earning high school credits in the state's Dual Enrollment program. Students on all three base campuses and at THINC College and Career Academy earned a total of 1,314 college credits in SY2020, which was an increase of 149 additional credits over SY2019 totals. As anticipated, the State of Georgia has placed a financial cap on the program for SY2021 and we anticipate a reduction in the number of college credits earned in the coming years. In the midst of these changes, system leadership is working to develop articulation agreements with local post-secondary programs aligned to specific CTAE Pathways recognized by the Georgia Department of Education. The goal is to increase college credits earned in CTAE classes that enhance TCSS student opportunities supporting the school-to-work pipeline in the areas of industrial manufacturing, welding, healthcare and construction.

In order to continue to improve our graduation rates, the School System must identify and meet the needs of every child. Achieving a 90% four-year graduation rate will require a greater commitment by the System as well as the community. We believe that by creating alternative programming utilizing online options, by offering opportunities to earn college credits, and by expanding the System's CTAE options, we will be able to engage and retain more of our current students as well as attract new and underserved students to our schools.



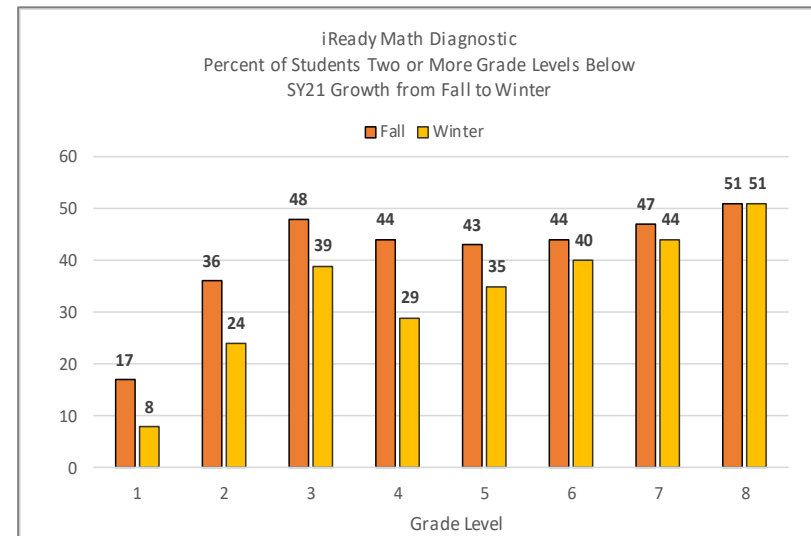
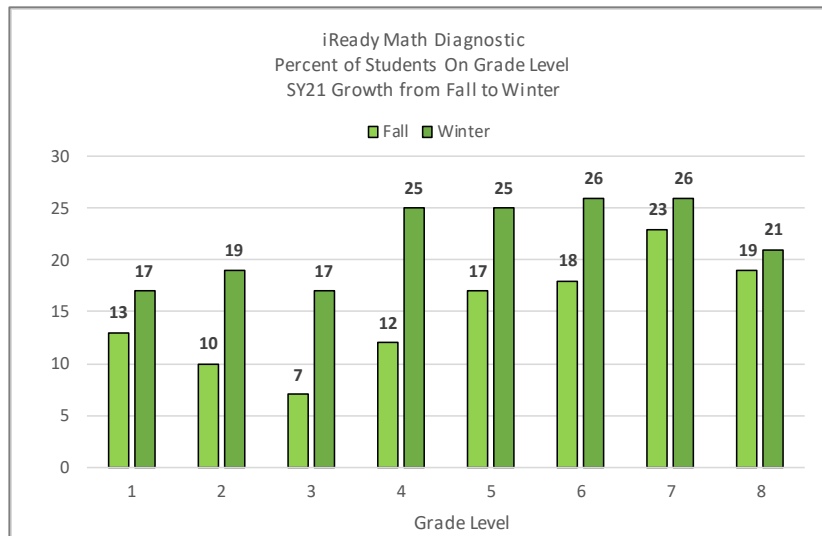
Academic Performance – Mathematics

In math, the Troup County School System student performance is similar to National iReady data when compared with students across the nation who have been in-school during the 2021 school year. Almost half (47%) of all students are performing in the *One Grade Below* range. As a mid-year formative assessment, this is not surprising. By the end of the year, the expectation is that the majority of this group of students will be performing *On Grade Level*. At the higher and lower ends of the continuum, the percent of students currently performing *On Grade Level* at mid-year is eight percent lower than the national iReady average, while the percent of students performing *Two or More Grades Below* is eleven percent higher. These data are very promising given the fact that this school year is the first year of the TCSS implementation of the newly purchased Ready Math curriculum.



Another indication of increased academic performance is the comparison of the percent of students in the highest and lowest performing groups from the SY2021 Growth from the Fall to Winter administration of the iReady formative assessment. The percent of students demonstrating *On Grade Level* performance in all grades increased while the percent of students *Two or More Grades Below* decreased (except in Grade 8).

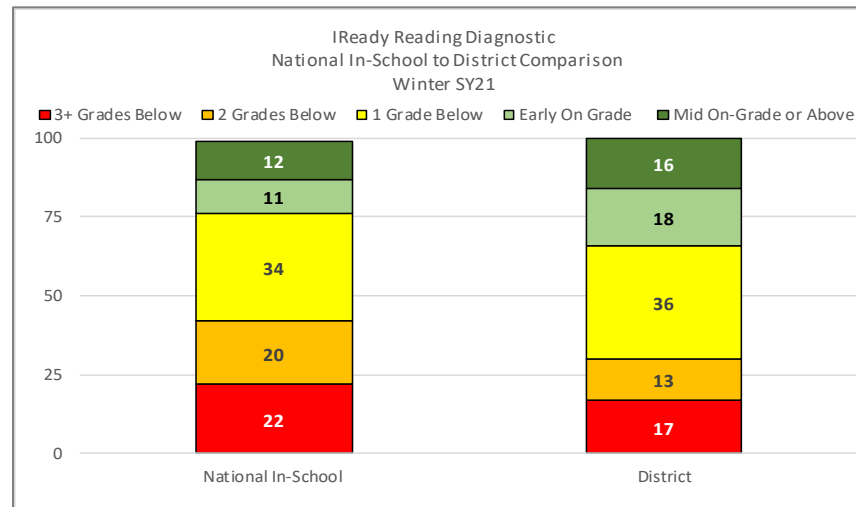
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Academic Performance – Reading

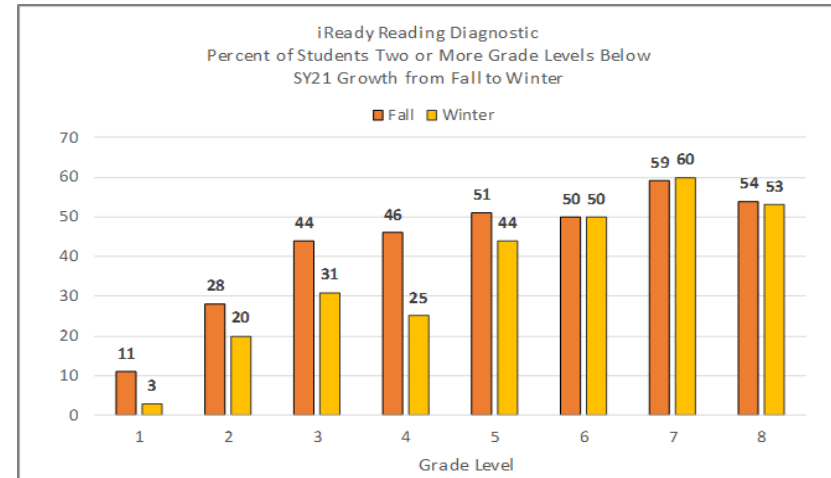
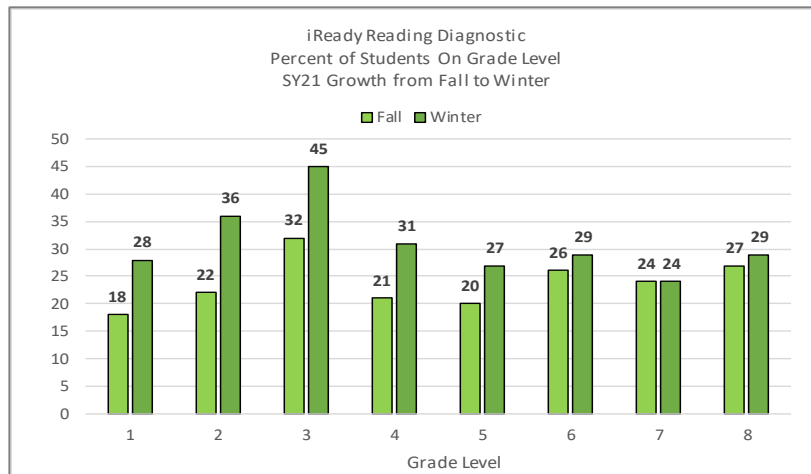
In Reading, students in the Troup County School System are out-performing National iReady data when compared with students across the nation who have been in school during the 2021 school year. Similar to the national average, approximately one-third of all students are performing in the *One Grade Below* range and the majority of this group are expected to be performing *On Grade Level* at the end of the year. However, the percent of students performing *On Grade or Above* at mid-year is eleven percent higher than the national average, and the percent of students performing *Two or More Grades Below* is twelve percent lower. These data are a strong indication of the fact that the Foundations curriculum, currently in the second year of implementation, and targeted reading instructional strategies are having a positive effect upon student academic performance.

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Reading performance at the elementary level continues to improve as demonstrated by monitoring the iReady data at regular intervals. Comparison of the SY21 Growth from the Fall to Winter administration indicate that the percent of students performing *On Grade Level* increased significantly in Grades 1 through 5. At the same time, the percent of students performing at *Two or More Grades Below* decreased. In the middle grades, the improvements are not as significant. These smaller gains are attributed to the limited mastery of foundational reading skills and the difficulty associated with remediating deficits once students have exited the elementary program.

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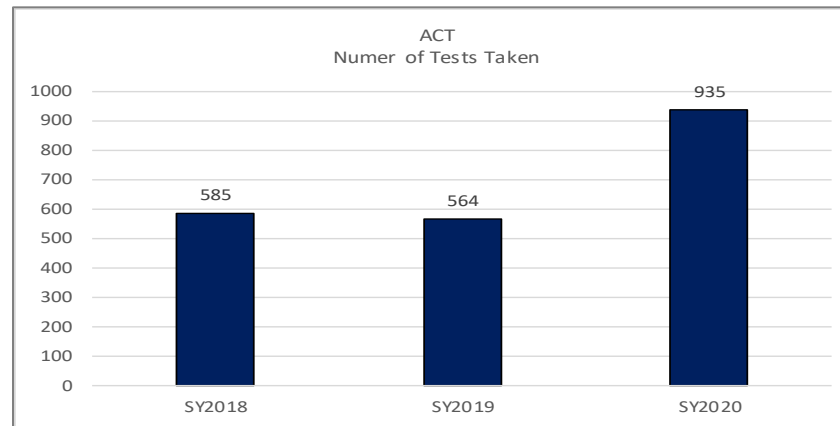


Academic Performance – ACT and Advanced Placement:

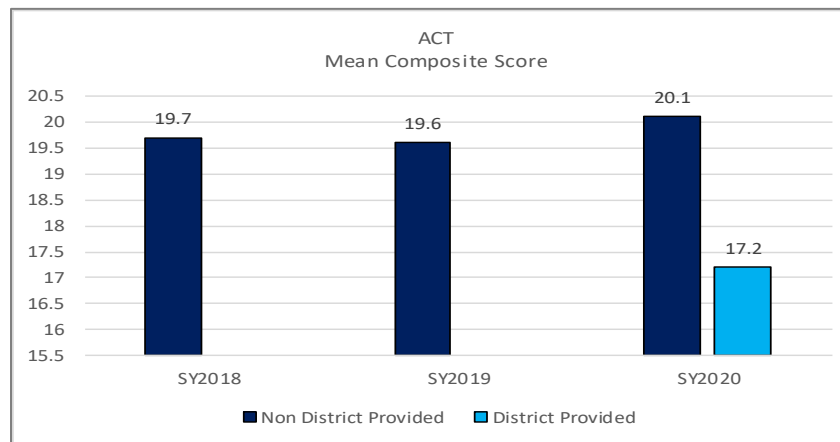
ACT Testing:

The 2020 School Year was the first time the ACT was administered at no cost to all third-year high school students. This system initiative resulted in a 65 percent increase in the number of tests taken and provided all Juniors with a “college level experience.” We believe that providing the ACT for all juniors will continue to add to the “college going experience” that we want all students to have before graduating high school.

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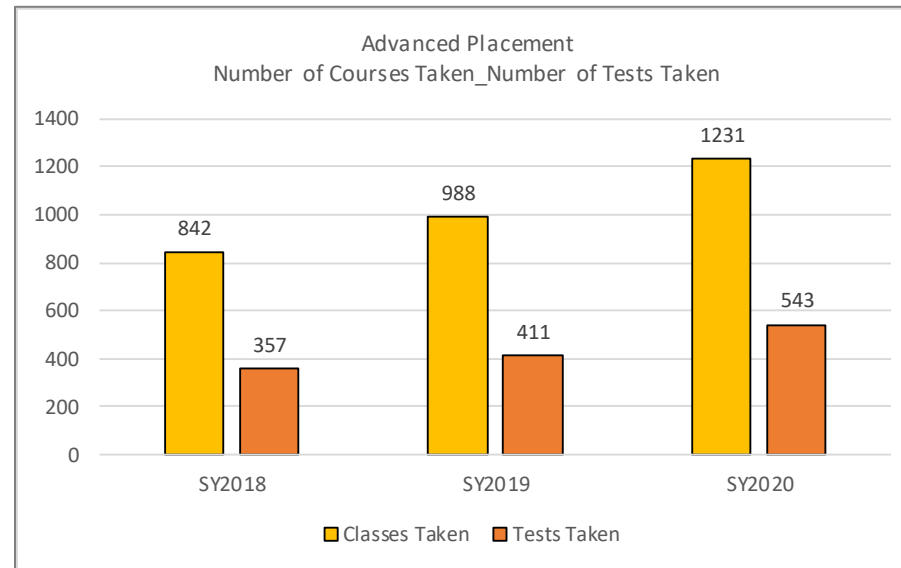
The SY2020 ACT Mean Composite Score of 17.2 will serve as a benchmark (starting) data point that will be used as a measure of overall district academic performance in the future.



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AP Testing: Finally, as a measure of the TCSS advanced academic participation and performance, the number of students taking Advanced Placement (AP) classes continues to increase. In SY2020, 1,231 credits were earned in AP classes taken on all three high school campuses and at THINC College and Career Academy. Although not required, 543 AP tests were taken in these classes.



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Budget Priorities

As we move into the 2021-2022 school year, the School System will embark on a new and visionary strategic planning process that will guide the budget processes in the future. As we develop this budget, we will rely on and evaluate current practices, identify gaps and needs and identify and implement best practices for overall improvement.

In this plan, I outline a blueprint for the future. The general strategies are:

1. Improve Instructional and Curricular Coherence
2. Expand and Enhance Pathways
3. Expand Dual Enrollment, Articulated Credit Offerings, Work-Based Learning and Blended Learning Opportunities
4. Recruit, Train and Retain High Quality Staff
5. Improve Professional Capacity
6. Improve Educational Effectiveness and Efficiency
7. Educate the Entire Child
8. Enhance Equitable Opportunities
9. Enhance Community Partnerships
10. Improve Operational Efficiency

These priorities represent a plan that continues to develop after two years of observation and analysis, as well as best practice initiatives, that we believe will lead to improved academic achievement across the board and improved rates of college and career ready graduates. We are setting forth serious and focused plans to improve our School System in each of these areas and plan to align our School System budget and strategic initiatives toward these budget priorities in the near future. Below are detailed initiatives that we propose in this budget:

1. Improve Instructional and Curricular Coherence
 - Implement a Newly Purchased K – 8 Math Curriculum
 - Implement a Newly Purchased Screener K – 8 Math and ELA
 - Review Existing K-8 Assessment, Curriculum, and Intervention Materials for Coherence and Effectiveness
 - Evaluate ELA Curriculum Options for Future Purchases
 - Develop School-Based Common Assessments to Inform Instruction
 - Develop a Benchmark Practice Aligned/Predictive of GMAS Performance

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- Continue to Expand the Implementation of the Ready ELA/Math Curriculum and the iReady ELA/Math Assessment System
- 2. Expand and Enhance Pathways
 - Create Comprehensive Pathways from Elementary – Post Secondary
 - Evaluate Current Pathway Offerings Aligned to Career Opportunities
 - Enhance CTAE Offerings by Campus
 - Make Pathways Available to All Students
 - Expand Middle School Orchestra Program
 - Expand College Opportunities and Exposure to a College Experience (e.g., ACT for all Juniors, expanded dual credit opportunities)
 - Implement the International Baccalaureate (IB) Program at the High School Level
 - Pursue expansion of the Theatre program
- 3. Expand Dual Enrollment, Articulated Credit Offerings, Work-Based Learning (WBL) Opportunities and Blended Learning Environments
 - Expand Opportunities for Students Attending the Troup County Career Center
 - Create Course Catalogues and Parent Communication Systems
 - Enhance the Student Advisement Process
 - Revise and Develop Articulation Plans with West Georgia Technical College (WGTC)
 - Recruit CTAE Dual Enrollment Students
 - Increase Externships and WBL Student Participation Rates
 - Develop and Expand Digital Learning Environments and Opportunities for Students
 - Begin to Build the Permanent Troup County Virtual Academy
- 4. Recruit, Train and Retain High Quality Staff
 - Increase Diversity in Hiring Practices
 - Increase Professional Qualifications Requirements
 - Add Diversity to Recruitment Team
 - Increase Stay and Exit Survey Frequency
 - Revamp New Principal Academy
 - Expand Teaching as a Profession Pathway
 - Increase Student Teacher Placement Partnerships
 - Attract, Train and Retain Quality Substitute Teachers

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5. Improve Professional Capacity
 - Design Professional Learning Customized to Meet Building Needs
 - Develop In-house Professional Development Focused on Effective PLCs
 - Nurture In-house Leadership Development Programs
 - Increase Diversity in Hiring Practices
 - Increase Professional Qualifications Requirements
 - Add Diversity to Recruitment Team
 - Increase Stay and Exit Survey Frequency
 - Revamp New Principal Academy
 - Expand Teaching as a Profession Pathway
 - Increase Student Teacher Placement Partnerships
 - Implement Safe Schools Modules to Increase Employee Workplace Knowledge
 - Build upon New Teacher Mentoring Program
 - Improve Inter-rater Reliability and Effective Feedback in TKES/LKES
 - Attract, Train and Retain Quality Substitute Teachers
6. Improve Educational Effectiveness and Efficiency
 - Implement Formal Staffing Plans
 - Increase the Diversity of School-based and School System Teaching and Leadership Staff
 - Align School System Budget/Spending Process to Stated Priorities
 - Examine Current Programs and/or Materials for Effectiveness and Return on Investment
 - Create a Program Evaluation Plan
 - Implement a Strategic Professional Learning Scheduling and Monitoring System
 - Inspect Grant Opportunities, System Curricular Alignment and Effectiveness
7. Educate the Entire Child
 - Develop Attendance Monitoring Processes and Family Supports that Lead to a Reduction in Student Absences at the Elementary and Secondary Divisions
 - Collaborate with Local Healthcare Providers to Create a School-based Health Initiative (pilot) in One of the Three TCSS Attendance Zones
 - Expand Community Partnerships with Mental Health Providers and Increase the Availability of Wrap Around Services to Students in All Three Attendance Zones
 - Expand the Multiple Tier Student Support System (MTSS) to Include Academic, Behavior, and Social-Emotional Interventions to Meet Individual Student Needs

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- Provide Professional Learning on the Use of Restorative Practices Strategies to Improve Student Outcomes and Decrease the Time a Student Is Out of Class (ISS, OSS)
 - Update the Evaluation Process for the Identification and Effective Academic Support of Students with Disabilities
 - Expand the Academic Supports for the Increasing ELL Student Population in TCSS
 - Develop an Anonymous Tip Line, a Threat Assessment Process, a Peer Support Program as a Means by which to Respond to Students in Crisis (e.g. suicide, self-harm, violence)
8. Enhance Equitable Opportunities
- Evaluate Available Programs by Campus
 - Increase the Diversity of Participation in Advanced Academic Programs
 - Identify and Implement Strategies to Remove the Barriers to Program Participation (e.g., create a participation scholarship program)
 - Support the Education Pathway through the “Grow Your Own” Program
 - Allocate Teacher Resources Based upon Student Needs
 - Create Extended Learning Opportunities for Students (e.g., adjust academic delivery modalities)
 - Expand Equity in Athletic Participation
 - Implement the Attention 2 Attendance (A2A) Program
9. Enhance Community Partnerships
- Create Involved Advisory Councils on All Campuses (School Councils)
 - Increase Opportunities for Collaboration in Programs Such as School Based Health Care Initiative, Wrap Around and Social-Emotional Services
 - Partner with Community Agencies to Provide Remediation and Mentoring Opportunities for Under Performing Subgroups
 - Collaborate with Local Agencies to Get Troup Reading
10. Improve Operational Efficiency
- Implement Formal Staffing Plans
 - Increase the Diversity of School-Based and School System Teaching and Leadership Staff
 - Align School System Budget/Spending Process to Stated Priorities
 - Examine Current Programs and/or Materials for Effectiveness and Return on Investment
 - Create a Program Evaluation Plan
 - Implement a Strategic Professional Learning Scheduling and Monitoring System
 - Inspect Grant Opportunities, System Curricular Alignment and Effectiveness

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Funding Outlook

The COVID-19 pandemic has had a profound impact on almost every aspect of society, and school finance is not an exception. Largely the result of the expected economic impact of COVID-19, the approved Georgia state budget included a reduction of TCSS resources of \$7.5 million. As a result, the FY 2020-2021 Adopted TCSS Budget used \$2.5 million of Federal CARES I stimulus funds.

The administration has diligently worked to improve both the development and production of the budget. Consequently, several amendments have been made to the budget including the recognition of the need to budget for Nutrition Services deficits, actual utility costs, computer equipment, etc. The total of these amendments is approximately \$3.4 million. The funds used to cover these expenses are from a partial restoration of the aforementioned state cuts.

The funding outlook for FY 2021-2022 is better in the sense that it is expected that state resources will see a restoration of approximately \$4.7 million (original QBE funds were budgeted at \$56.2 million and the current budget is \$60.9 million) of the \$7.5 million discussed above. However, the balancing of the budget will still require the use of significant one-time funds and this budget proposal is predicated on State/Federal approval of the use of \$8.4 million in CARES II funds for operational budget expenditures. Simply put, without Federal CARES funds to pay for expenses, TCSS would have a significant budget deficit to address.

In future years, the budget's structural deficit will need to be addressed in earnest. If the \$29.2 million American Rescue Plan Act (ARPA) funds can be used for operational expenses, then this need will be deferred, but it eventually will come. Hopefully, the state will fully restore and expand the funds available to TCSS. There is certainly reason to believe this is possible as state resources are expected to increase. In addition, local resources should continue to grow as a result of business growth and the continued positive marketing of Troup County as a place to not only live, learn and work, but to do business as well.

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Looking to the Near Future

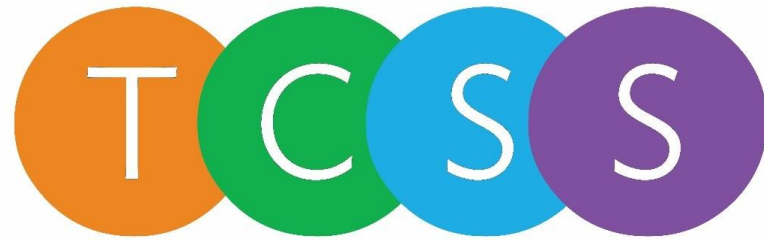
After two years of assessing and evaluating the Troup County School System and navigating many issues, I remain resolute in my belief that this school system is poised to move forward in all components of system performance. We want to make our school system a “Place to Be” for all families, students and employees. Our Troup County School System has tradition, sound infrastructure, committed staff and great students and families. It will be our challenge to navigate uncertain economic circumstances in the next few years to best serve students while creating an efficient and well-run School System.

To accomplish this, we will create streamlined educational and operational central office services and greater efficiencies at the school level. We are creating more focused and intentional instructional and operational services that are focused on school system strategic initiatives that we believe will best serve students and staff. As we navigate our current economic circumstances and pandemic recovery, I remain steadfast that the Troup County School System is on a positive trajectory and will be competitive with every school system in the state of Georgia in all metrics. To get there, it will take a comprehensive and focused plan, extreme effort on the part of our staff and an unparalleled set of external supports from our community.

I appreciate your support and consideration of this proposed budget.

Respectfully,

Brian T. Shumate, Ph.D.
Superintendent



Troup County School System

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TCSS Adopted Budget

Fiscal Year 2021-2022

Budget Development Overview

O.C.G.A. §20-2-167.1 (c) requires a summary of the annual operating budget proposed by the governing board and the annual operating budget adopted by the governing board to be posted on a publicly available area of such governing body's website. This budget document covers the period from July 1, 2021 through June 30, 2022.

There are three primary phases in the budget development process: 1) *Proposed Budget* (administrative recommendation presented to the Board of Education), 2) *Board of Education Tentative Budget* (Board of Education proposed budget subject to final millage rate approval) and 3) *Board of Education Adopted Budget* (Board of Education adopted operating budget based on final funding authorization/appropriation).

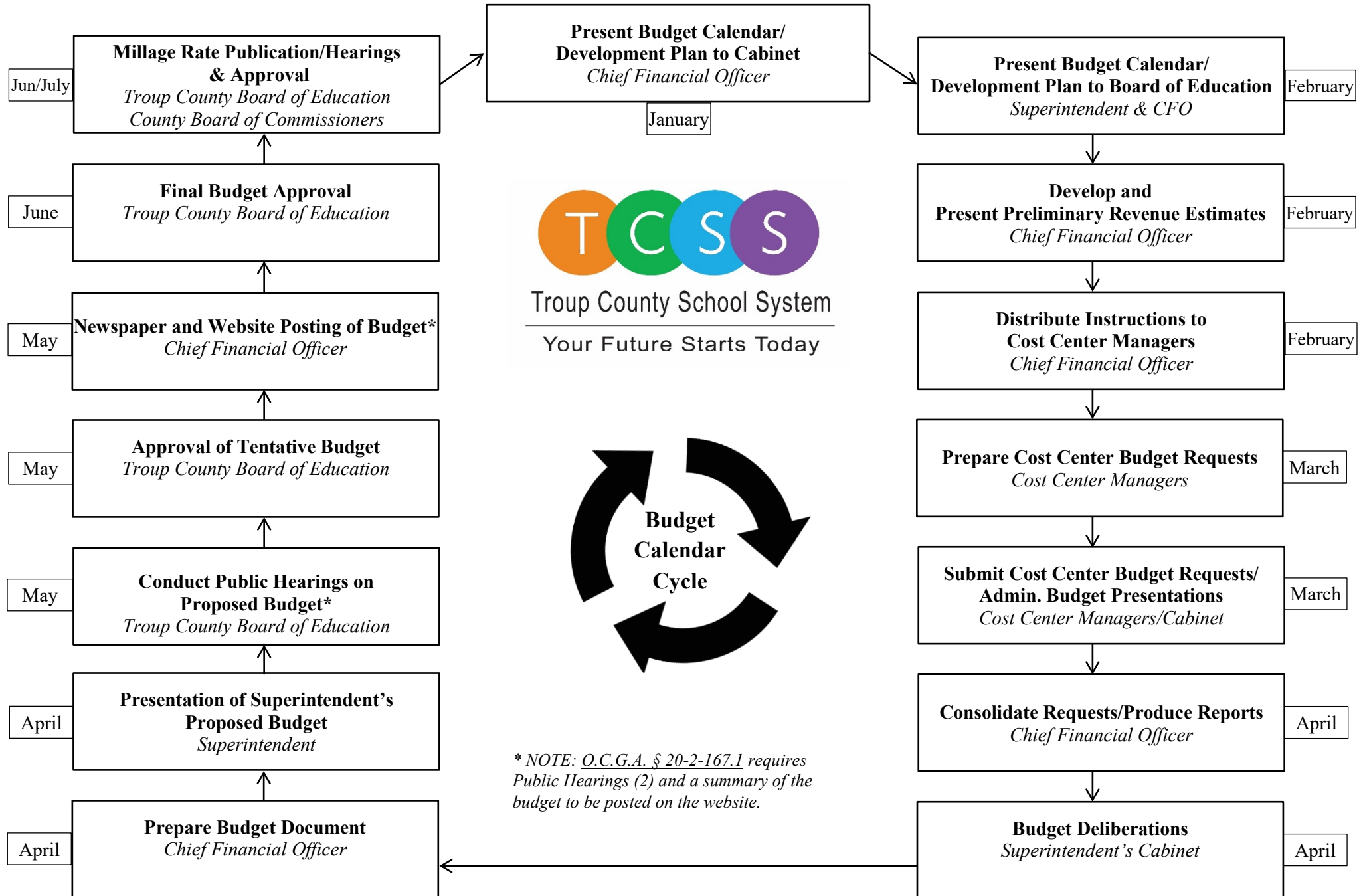
The annual budget process begins in January with the development of the budget calendar. In February, the administration seeks input and approval from the Board of Education about the process that will be used for formulating next year's budget. From February through April, departmental and school budget requests are compiled and analyzed, and meetings are scheduled with the budget/cost center managers to discuss requests and proposals for new positions, expanded programs, and new initiatives. The *Proposed Budget* is developed and presented to the Board of Education in April. The public is encouraged to provide input on the budget at the scheduled public hearings. After public hearings on the budget, the Board of Education approves the tentative budget proposal in May and the final budget in June. The millage rate is set and approved by the Board of Education and County Board of Commissioners in June/July.

Financial Overview (Budget Highlights)

- FY 2021-2022 Operating Budget Revenues are \$117,555,672 an increase of \$2,391,425 or 2.1%. Use \$8.4 million of CARES Act Funds to support expenditures for a total of \$125,959,000 of resources. Total increase of revenues/resources is \$4.4M, or 3.6%
- FY 2021-2022 Operating Budget Expenditures \$125,959,000. \$8.4M of Federal CARES Act will reimburse expenses.
- Revenue Highlights: State revenue \$1,241,275 (1.9%); Local revenue at +\$1,150,150 (+2.3%) and Other \$0 (0%) change
- Expenditure Highlights: Step (as applicable) increases provided, teacher and other positions additions, curriculum purchases, and other Cost Center adjustments. Detailed listing follows.

Budget Changes Listing (FY 2020/2021 and FY 2021/2022)		
FY 2020/2021 Revised Revenue Budget	\$	115,164,247
State Increase		1,241,275
Local Increase		1,150,150
Projected FY 2021/2022 Revenue	\$	117,555,672
FY 2020/2021 Revised Expense Budget	\$	121,353,532
Land Purchase BA Reversal/Reduction		(554,960)
Rosemont Water BA Reversal/Reduction		(500,000)
Step Cost/TRS increase		1,479,676
Teachers, SLP, ISS-AP Funding, Coaches		1,934,111
Operations Increases		1,167,708
Curriculum		550,000
Cost Center Increases/Other		278,933
Workers Comp		250,000
Sub-total	\$	4,605,468
FY 2021/2022 Expense Proposed Budget	\$	125,959,000
Difference (Revenue vs. Expense)	\$	(8,403,328)
<div> <div>Apply CARES II Funding</div> <div></div> </div>		

This chart illustrates the steps in the budget cycle. These are procedures used by the Troup County School System to record all budget requests and prepare the budget proposal. Please note that constant adjustments are made to the budget throughout the cycle.



When the steps have been completed, the sequence starts over again in the next fiscal year.









FY2021/2022 Budget Calendar/Timeline

April						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

May						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

June						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

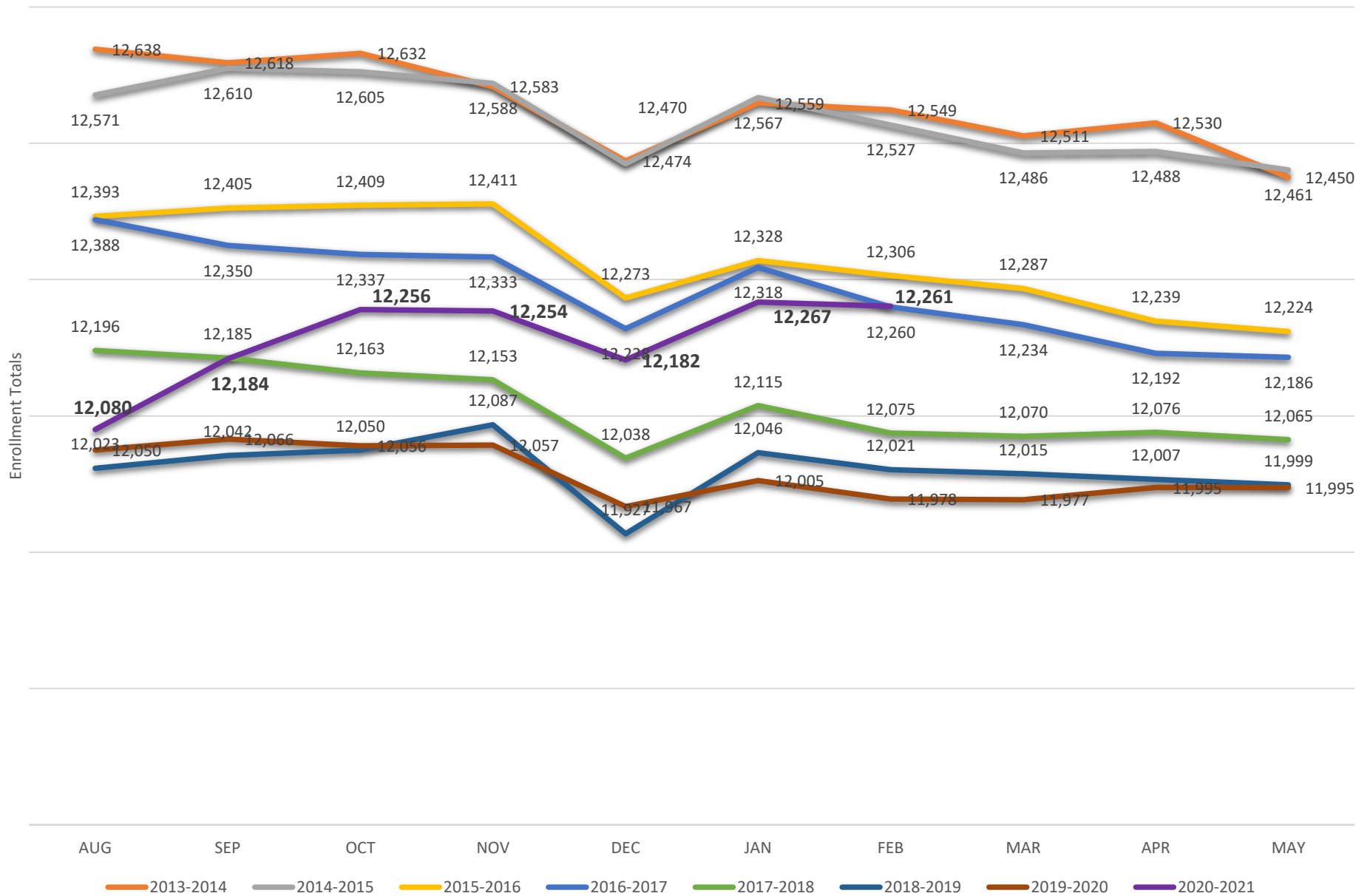
July						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

	Board Meeting @ 5:30pm		Special Called Board Meeting @ 1:30pm
	Superintendent Presents Proposed Budget		Approve Tentative Budget
	Budget Public Hearing @ 5:00pm		Approve Final Budget
	Millage Rate Hearings @ 10:00am & 6:00pm		Millage Rate Hearing/Approval @ 5:00pm

April 15, 2021 (Board Meeting)
 May 10, 2021 (5:00pm)
 May 17, 2021 (5:00pm)
 May 20, 2021 (Board Meeting)
 June 17, 2021 (Board Meeting)
 June 18 & 25, 2021
 June 28 (#1-10:00am and #2-6:00pm)
 July 6, 2021 (#3-5:00pm)
 July 13 (9:00am)

Presentation of Proposed Budget
 Public Hearings on Proposed Budget (#1)
 Public Hearings on Proposed Budget (#2)
 Approval of Tentative Budget
 Final Budget Approval
 Publications for Millage Rate Hearings
 Millage Rate Hearings
 Millage Rate Hearings and Final Approval
 Board of Commissioners Rate Approval

Troup County School System District Enrollment August 2013 - February 2021



Troup County School System
Enrollment Summary
2/28/2021

	PK	KG	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total
Berta Weathersbee Elementary	19	46	46	46	43	49	33								282
Callaway Elementary	84	94	101	100	92	101	119								691
Clearview Elementary	48	113	93	92	89	113	104								652
Ethel W. Kight Elementary	48	98	86	86	90	86	96								590
Franklin Forest Elementary	75	125	110	89	129	126	121								775
Hillcrest Elementary	40	52	58	57	62	64	50								383
Hogansville Elementary	43	85	58	71	62	73	67								459
Hollis Hand Elementary	73	94	87	90	76	105	112								637
Long Cane Elementary	46	77	104	80	97	101	72								577
Rosemont Elementary	48	88	94	88	90	86	81								575
West Point Elementary	42	59	54	62	67	57	48								389
Callaway Middle								249	253	248					750
Gardner Newman Middle								334	330	350					1,014
Long Cane Middle								324	379	345					1,048
Callaway High											267	239	177	196	879
LaGrange High											343	317	268	276	1,204
Troup County High											375	346	303	285	1,309
The HOPE Academy								3	5	14	14	6	3	2	47
THINC College & Career Academy											118	167	217	234	736
Troup County Career Center											12	25	63	172	272
TOTAL															13,269

District Enrollment*	566	931	891	861	897	961	903	910	967	957	1,129	1,100	1,031	1,165	12,261
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**Does not include THINC or TCCC*

Elementary Enrollment	6,010
Middle School Enrollment	2,834
High School Enrollment	4,425



Troup County School System

Your Future Starts Today

Financial Summary and Revenue Section



Troup County School System

Your Future Starts Today

Operating Revenue by Source

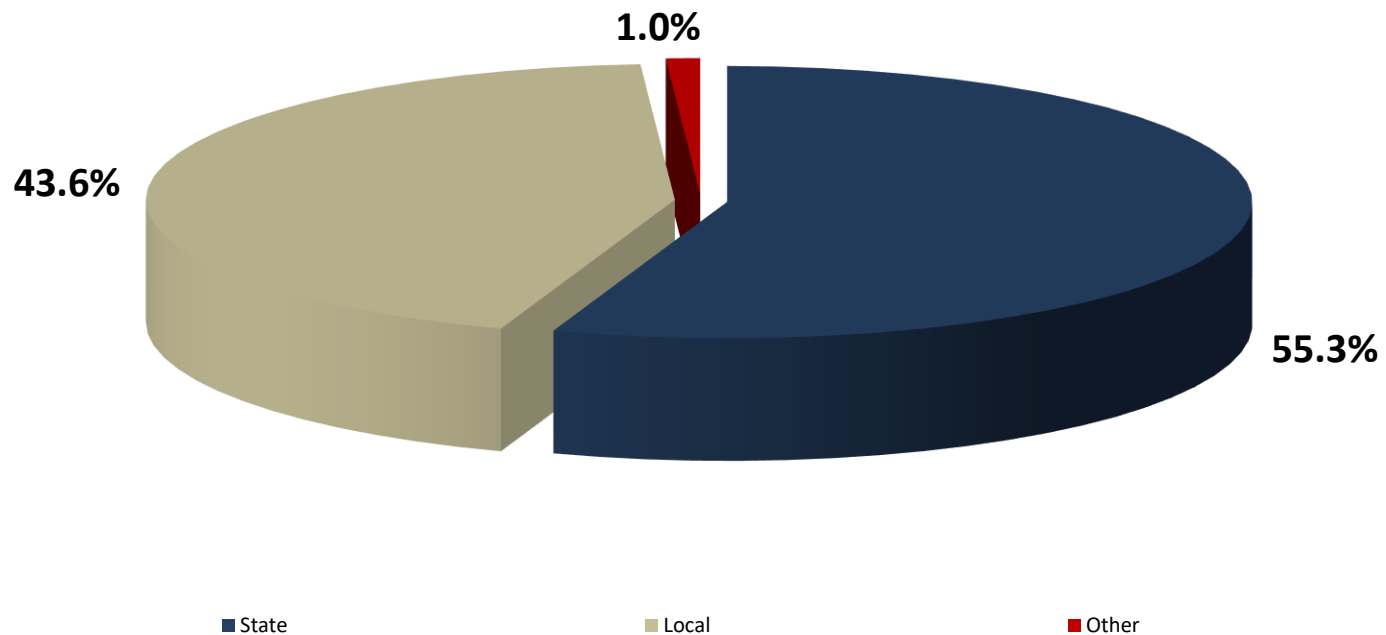
Description	FY 2020-2021 Budget	% Total	FY 2021-2022 Budget	% Total	\$ Change	% Change
State Funds	\$ 63,789,087	55.4%	\$ 65,030,362	55.3%	\$ 1,241,275	1.9%
Local Funds	50,150,160	43.5%	51,300,310	43.6%	1,150,150	2.3%
Other Funds	1,225,000	1.1%	1,225,000	1.0%	-	0.0%
Total Operating Revenues	\$ 115,164,247	100.0%	\$ 117,555,672	100.0%	\$ 2,391,425	2.1%
Fund Balance/Reserves Projected Use	3,924,057		-		-3,924,057	-100.0%
CARES Act Funds	2,500,000		8,403,328		5,903,328	236.1%
Total Revenues/Resources	\$ 121,588,304		\$ 125,959,000		\$ 4,370,696	3.6%

Operating Expenditures by Function Categories

Description	FY 2020-2021 Budget	% Total	FY 2021-2022 Budget	% Total	\$ Change	% Change
Instruction	\$ 69,864,528	57.5%	\$ 73,573,160	58.4%	\$ 3,708,632	5.3%
Pupil Services	7,822,325	6.4%	7,685,032	6.1%	(137,293)	-1.8%
Instructional Services	5,942,125	4.9%	6,032,331	4.8%	90,206	1.5%
General Administration	2,115,910	1.7%	2,092,943	1.7%	(22,967)	-1.1%
School Administration	8,754,357	7.2%	9,426,872	7.5%	672,515	7.7%
Business Services	1,541,785	1.3%	1,575,199	1.3%	33,414	2.2%
Maintenance and Operations	12,847,411	10.6%	13,609,355	10.8%	761,944	5.9%
Transportation	9,034,509	7.4%	9,396,614	7.5%	362,105	4.0%
Support Services	1,084,996	0.9%	1,042,096	0.8%	(42,900)	-4.0%
Other Support Services	140,813	0.1%	140,813	0.1%	-	0.0%
Community Services	41,250	0.0%	41,250	0.0%	-	0.0%
Facilities and Construction	1,054,960	0.9%	-	0.0%	(1,054,960)	-100.0%
Outgoing Transfers	1,343,335	1.1%	1,343,335	1.1%	-	0.0%
Total Operating Expenditures	\$ 121,588,304	100.0%	\$ 125,959,000	100.0%	\$ 4,370,696	3.6%

Budget Expenditure Changes Summary (FY 2021/2022)	
Item	\$ Amount
FY 2020/2021 Expenditure Budget (Revised) Total	\$ 121,353,532
Land Purchase BA Reversal/Reduction	(554,960)
Rosemont Water BA Reversal/Reduction	(500,000)
Step Cost/TRS increase	1,479,676
10 Additional Classroom Teachers	750,000
Fully Funding Elementary Assistant Principals/Instructional Specialists	652,724
Elementary Curriculum	400,000
Transportation (utility bus, bus bond expense, etc.)	383,750
5 ExEd Teachers	375,000
Maintenance & Operations (utility, safety, etc. increases)	371,116
Workers Comp	250,000
Technology Equipment Refresh	150,192
Custodial Wages Increase	150,150
Secondary Curriculum	150,000
Custodial (equipment, Aramark, uniforms, etc.)	112,500
School Health Center Construction	100,000
Additional Coaches	81,387
Speech Teacher (SLP)	75,000
System wide Copier Replacement	75,000
Technology Technician	60,000
Other Cost Center Increases (net)	23,933
School Health Center Supplies	20,000
Sub-total	4,605,468
TOTAL FY 2021/2022 OPERATING FUND EXPENDITURES \$ 125,959,000	

FY2021-2022 Operating Budget Projected Revenue Summary



* Percentage total may not equal 100% due to rounding

**Troup County School System
Projected Revenue Detail**

FUND 100 - OPERATING FUND

Acct. #	Title	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget	\$ Change	% Change
REVENUES FROM STATE FUNDS						
403120	Quality Basic Education (QBE)	\$ 63,919,857	\$ 59,811,635	\$ 61,052,910	\$ 1,241,275	2.1%
403125	Pupil Transportation	1,516,354	1,484,507	1,484,507	-	0.0%
403200	Equalization Funding	2,176,061	2,176,061	2,176,061	-	0.0%
403122	Nursing Services	254,884	254,884	254,884	-	0.0%
401190	State Flood Control	23,883	22,000	22,000	-	0.0%
401191	State Railroad Equipment	55,872	40,000	40,000	-	0.0%
TOTAL STATE FUNDS		67,946,910	63,789,087	65,030,362	1,241,275	1.9%
REVENUES FROM LOCAL FUNDS						
401110	Ad Valorem (Property Tax)	39,057,580	41,427,160	42,427,160	1,000,000	
401111	PILOT	5,537,590	5,500,000	5,500,000	-	
401191	Car TAVT	2,887,574	2,700,000	2,700,000	-	
401180	Forest Land Protection		13,000	13,000	-	0.0%
401121	Intangible Taxes	636,499	350,000	500,150	150,150	42.9%
401121	Real Estate Transfer Tax	179,063	160,000	160,000	-	0.0%
TOTAL LOCAL FUNDS		48,298,305	50,150,160	51,300,310	1,150,150	2.3%
REVENUES FROM OTHER FUNDS						
401500	Interest	62,881	30,000	30,000	-	0.0%
404520	Medicaid (Federal)	417,256	595,000	595,000	-	0.0%
401700	Student Activities (ACE, etc.)	360,966	275,000	275,000	-	0.0%
401400	Transportation Charges	215,933	175,000	175,000	-	0.0%
401995	Miscellaneous	136,779	150,000	150,000	-	0.0%
TOTAL OTHER FUNDS		1,232,662	1,225,000	1,225,000	-	0.0%
GRAND TOTAL OPERATING FUND						
		\$ 117,477,877	\$ 115,164,247	\$ 117,555,672	\$ 2,391,425	2.1%
Fund Balance/Reserves Projected Use			3,924,057	-	(3,924,057)	-100.0%
CARES Act Funds (Reimburse Expenses)			2,500,000	8,403,328	5,903,328	236.1%
Total Revenues/Resources		\$ 117,477,877	\$ 121,588,304	\$ 125,959,000	\$ 4,370,696	3.6%

Operating Budget Expenditure Summary Reports

In the following pages, the expenditure budget is presented in 3 different ways (by **FUNCTION, OBJECT, and COST CENTER**). The type of presentations in this document are:

1. **FUNCTION** - A group of related activities aimed at accomplishing a major service or regulatory program for which a school system is responsible. Following the state's categories, the presented **FUNCTIONAL** categories are:

- Instruction
- Pupil Services
- Instructional Services
- General Administration
- School Administration
- Business Services
- Maintenance and Operations
- Student Transportation
- Support Services - Central
- Other Support Services
- Community Services
- Outgoing Transfers

Please see Glossary of Terms for additional information.

2. **OBJECT CODE (OBJECT OF EXPENDITURE)** - An expenditure classification, referring to the lowest and most detailed level of classification, such as salaries, health insurance, electricity, supplies, and equipment. **OBJECT** categories are broken down further into the following expenditure types:

- *Personnel Salaries/Wages* – further broken down by object classifications, e.g., teachers, subs, supplements, etc.
- *Employee Benefits* - further broken down by object classifications, e.g., Social Security, Medicare, retirement costs, health, etc.
- *Purchased Services*
- *Internal Services* - further broken down by object classifications, e.g., repairs, rental, etc.
- *Other Charges* - further broken down by object classifications, e.g., property insurance, communications, tuition, etc.
- *Materials and Supplies* - further broken down by object classifications, e.g., instructional supplies, software, textbooks, etc.
- *Fees/Dues*
- *Other Uses of Funds* - transfers

Please see Glossary of Terms for additional information.

3. **COST CENTER** - A department or other unit within an organization to which costs may be charged for accounting purposes. Each cost center has a manager who is assigned responsibility for the use of the assigned funds. In TCSS **COST CENTERS** are its schools and departments.



Troup County School System

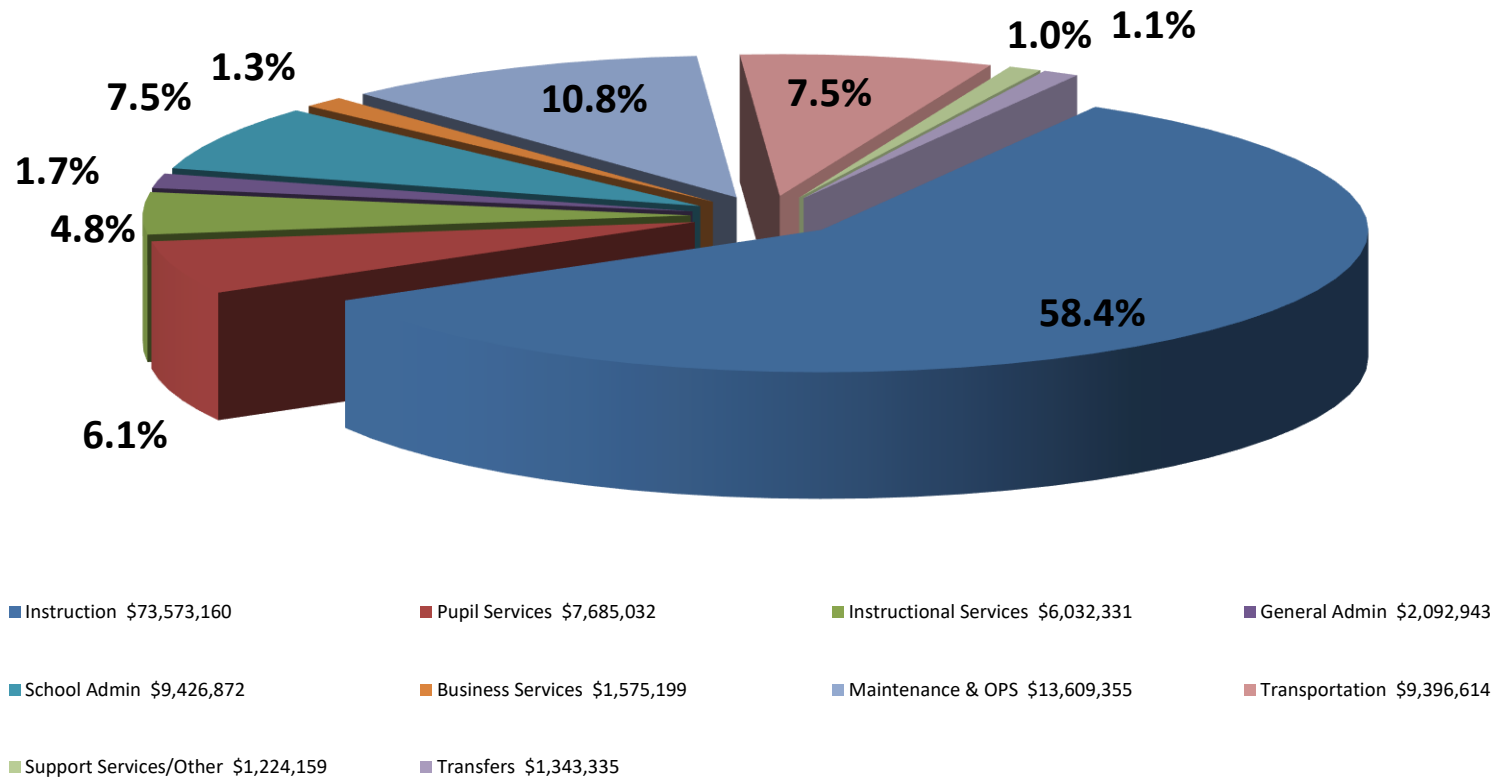
Your Future Starts Today

Budget Expenditures

FUNCTION

Section

FY 2021/2022 Operating Expenditures by FUNCTION Categories



* Percentage total may not equal 100% due to rounding.

Troup County School System
Operating Expenditure by FUNCTION Categories

Description	FY2020-2021 Budget	% Total	FY2021-2022 Budget	% Total	\$ Change	% Change
Instruction	\$ 69,864,528	57.5	\$ 73,573,160	58.4	\$ 3,708,632	5.3%
Pupil Services	7,822,325	6.4	7,685,032	6.1	(137,293)	-1.8%
Instructional Services	5,942,125	4.9	6,032,331	4.8	90,206	1.5%
General Administration	2,115,910	1.7	2,092,943	1.7	(22,967)	-1.1%
School Administration	8,754,357	7.2	9,426,872	7.5	672,515	7.7%
Business Services	1,541,785	1.3	1,575,199	1.3	33,414	2.2%
Maintenance and Operations	12,847,411	10.6	13,609,355	10.8	761,944	5.9%
Transportation	9,034,509	7.4	9,396,614	7.5	362,105	4.0%
Support Services	1,084,996	0.9	1,042,096	0.8	(42,900)	-4.0%
Other Support Services	140,813	0.1	140,813	0.1	-	0.0%
Community Services	41,250	0.0	41,250	0.0	-	0.0%
Facilities and Construction	1,054,960	0.9	-	-	(1,054,960)	-100.0%
Outgoing Transfers*	1,343,335	1.1	1,343,335	1.1	-	0.0%
Total	\$ 121,588,304	100%	\$ 125,959,000	100%	\$ 4,370,696	3.6%

*Transfer to other funds: School Nutrition (Allocation = \$975,835), ROTC, etc. (\$367,500)

NOTE: \$8.4M Cares Funds will be utilized to reduce operating expense.

TCSS Operating Summary by FUNCTION

Function	Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	\$ Change	% Change
1000	Instruction *	68,953,940	71,485,490	69,864,528	73,573,160	3,708,632	5.3%
1000s	Instruction Function Total	\$ 68,953,940	\$ 71,485,490	\$ 69,864,528	\$ 73,573,160	\$ 3,708,632	5.3%
NOTE: Some accounts below show negatives because of employee pay reclassifications.							
2100	Pupil Services	2,369,732	2,948,894	2,546,470	2,315,857	(230,613)	-9.1%
2110	Social Workers	265,380	285,121	285,956	298,851	12,895	4.5%
2120	Guidance Services	3,161,458	3,265,604	3,111,929	2,979,956	(131,973)	-4.2%
2123	Research/Assessment/Accountability	237,297	356,383	318,507	390,309	71,802	22.5%
2134	Health Care Services	538,000	719,440	1,075,132	1,214,766	139,634	13.0%
2140	Psychological Services	640,834	504,841	484,331	485,293	962	0.2%
2100s	Pupil Services Function Total	\$ 7,212,701	\$ 8,080,283	\$ 7,822,325	\$ 7,685,032	\$ (137,293)	-1.8%
						-	
2210/3	Instructional Services	714	1,800	-	-	-	
2215	Instructional Services - Spec. Ed.	807,190	865,867	848,634	750,142	(98,492)	-11.6%
2217	Staff Development	714,769	537,818	514,409	484,799	(29,610)	-5.8%
2219	Technology	1,789,867	2,280,783	2,510,113	2,875,989	365,876	14.6%
2220	Educational Media	2,178,998	2,073,620	2,068,969	1,921,401	(147,568)	-7.1%
2200s	Instructional Services/Support	\$ 5,491,538	\$ 5,759,888	\$ 5,942,125	\$ 6,032,331	\$ 90,206	1.5%
2300	Contingency	-	-	273,758	138,645	(135,113)	-49.4%
2310	Board of Education	96,104	98,740	132,876	128,347	(4,529)	-3.4%
2321	Superintendent's Office	587,326	669,971	690,840	738,906	48,066	7.0%
2324	Office of Curriculum and Instruction	816,437	1,059,324	1,018,436	1,087,045	68,609	6.7%
2300s	General Administration	\$ 1,499,867	\$ 1,828,035	\$ 2,115,910	\$ 2,092,943	\$ (22,967)	-1.1%
2400	School Administration	8,137,890	9,000,598	8,754,357	9,426,872	672,515	7.7%
2400	School Administration	\$ 8,137,890	\$ 9,000,598	\$ 8,754,357	\$ 9,426,872	\$ 672,515	7.7%

Function	Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	\$ Change	% Change
2500	Business Services	1,129,300	1,595,627	1,541,785	1,575,199	33,414	2.2%
2500	Business Services	\$ 1,129,300	\$ 1,595,627	\$ 1,541,785	\$ 1,575,199	\$ 33,414	2.2%
2600	Maintenance and Operations	10,961,115	11,219,355	12,847,411	13,609,355	761,944	5.9%
2600	Maintenance and Operations	\$ 10,961,115	\$ 11,219,355	\$ 12,847,411	\$ 13,609,355	\$ 761,944	5.9%
2700	Student Transportation	9,369,111	9,002,554	9,034,509	9,396,614	362,105	4.0%
2700	Student Transportation	\$ 9,369,111	\$ 9,002,554	\$ 9,034,509	\$ 9,396,614	\$ 362,105	4.0%
2800/10	Central Support Services	5,226	7,884	8,587	-	(8,587)	-100.0%
2823	Public Relations	223,964	235,926	234,146	236,622	2,476	1.1%
2831	Personnel (Human Resources)	557,180	564,021	658,985	626,322	(32,663)	-5.0%
2842	Parent Center/Student Assignment	170,434	174,534	183,278	179,152	(4,126)	-2.3%
2800s	Support Services	\$ 956,804	\$ 982,365	\$ 1,084,996	\$ 1,042,096	\$ (42,900)	-4.0%
2900	Other Support Services	42,950	140,813	140,813	140,813	-	0.0%
2900	Other Support Services	\$ 42,950	\$ 140,813	\$ 140,813	\$ 140,813	\$ -	0.0%
3100	School Nutrition Program	80,878	83,993	-	-	-	-
3100	School Nutrition Program	\$ 80,878	\$ 83,993	\$ -	\$ -	\$ -	-
3300	Community Services	37,500	41,250	41,250	41,250	-	0.0%
3300	Community Services	\$ 37,500	\$ 41,250	\$ 41,250	\$ 41,250	\$ -	0.0%
4000	Facilities and Construction	-	-	1,054,960		(1,054,960)	-100.0%
4000	Facilities and Construction	\$ -	\$ -	\$ 1,054,960	\$ -	\$ (1,054,960)	-100.0%

Function	Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	\$ Change	% Change
5000	Outgoing Transfers**	339,766	1,468,697	1,343,335	1,343,335	-	0.0%
5000	<i>Outgoing Transfers</i>	\$ 339,766	\$ 1,468,697	\$ 1,343,335	\$ 1,343,335	\$ -	0.0%
GRAND TOTAL		\$ 114,213,360	\$ 120,688,948	\$ 121,588,304	\$ 125,959,000	\$ 4,370,696	3.6%

* Various accounts make up this category of expenses, including regular education, special education, etc.

**Transfer to other funds: School Nutrition (Allocation = \$975,835), ROTC, etc. (\$367,500)

NOTE: \$8.4M Cares Funds will be utilized to reduce operating expense.



Troup County School System

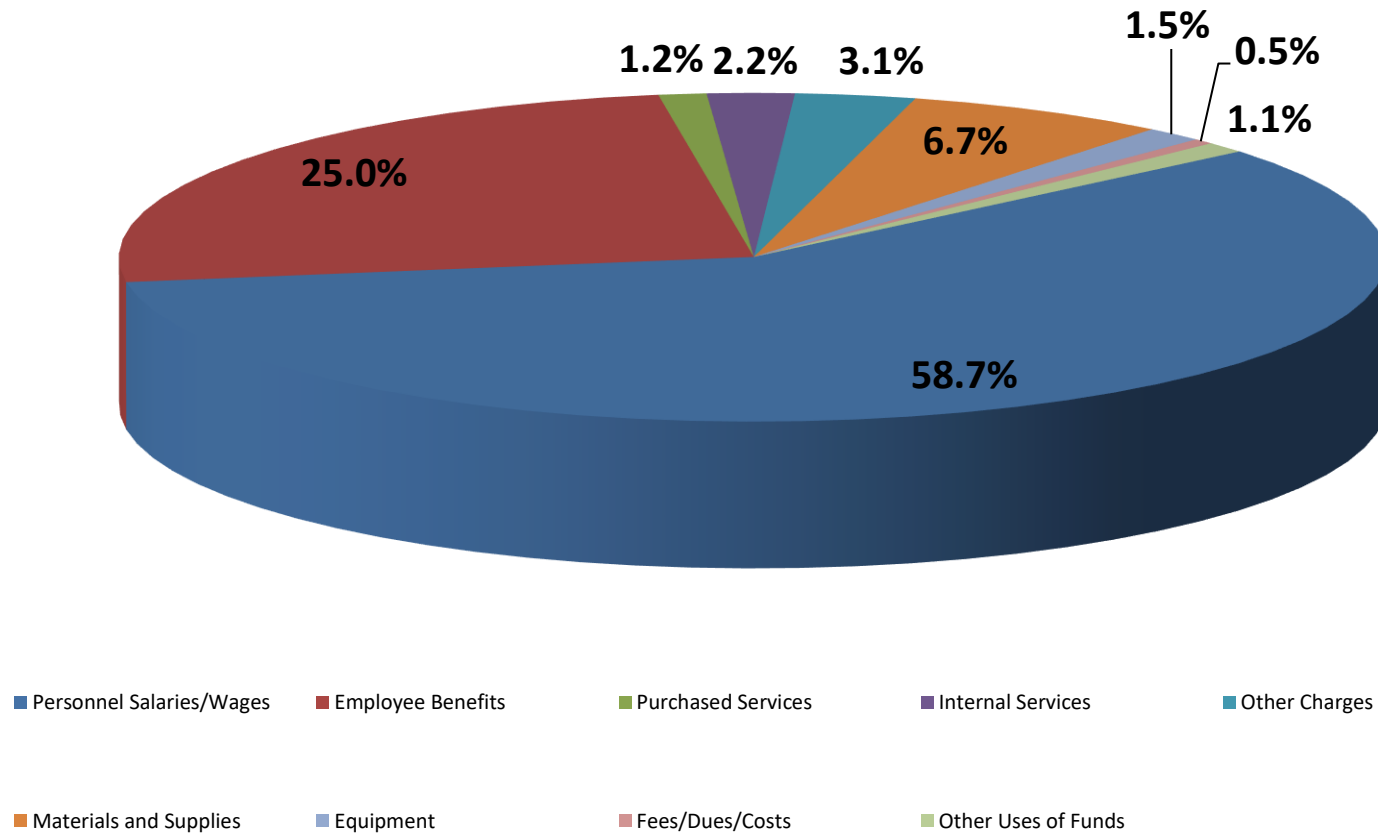
Your Future Starts Today

Budget Expenditures

OBJECT

Section

FY 2021/2022 Operating Expenditures by OBJECT



* Percentage total may not equal 100% due to rounding

Troup County School System
Operating Expenditures by OBJECT Categories

Description	FY 2020 - 2021 Budget	% Total	FY 2021 - 2022 Budget	% Total	\$ Change	% Change
Personnel Salaries/Wages	\$ 69,957,974	57.5%	\$ 73,889,372	58.7%	\$ 3,931,398	5.6%
Employee Benefits	31,488,553	25.9%	31,540,056	25.0%	51,503	0.2%
Purchased Services	1,597,515	1.3%	1,537,993	1.2%	(59,522)	-3.7%
Internal Services	2,586,806	2.1%	2,704,420	2.1%	117,614	4.5%
Other Charges	3,420,336	2.8%	3,867,657	3.1%	447,321	13.1%
Materials and Supplies	8,002,962	6.6%	8,443,174	6.7%	440,212	5.5%
Equipment, Land, Const.	2,366,732	1.9%	1,965,492	1.6%	(401,240)	-17.0%
Fees/Dues/Costs	824,091	0.7%	667,501	0.5%	(156,590)	-19.0%
Other Uses of Funds*	1,343,335	1.1%	1,343,335	1.1%	-	0.0%
Total	\$ 121,588,304	100%	\$ 125,959,000	100%	\$ 4,370,696	3.6%

NOTE: \$8.4M Cares Funds will be utilized to reduce operating expense.

*Transfer to other funds: School Nurtician (Allocation = \$975,835), ROTC, etc. (\$367,500)

TCSS Operating Summary by OBJECT

Object	Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	\$ Change	% Change
511000	Teacher Salaries	\$ 40,318,132	\$ 42,713,486	\$ 42,315,404	\$ 44,691,643	\$ 2,376,239	5.6%
511100	School Board Per Diem	58,300	46,600	53,093	53,093	-	0.0%
511300	Substitutes Wages - Certified	1,057,255	687,059	949,650	949,650	-	0.0%
511400	Substitutes Wages - Non-Certific	78,653	16,052	-	16,874	16,874	
511500	Extended Day Salaries	145,855	136,052	54,812	136,370	81,558	148.8%
511600	Prof. Development Stipends	(29,255)	163,669	55,000	55,000	-	0.0%
511700	Extended Year Teacher Salaries	18,223	36,206	29,600	131,888	102,288	345.6%
511800	Art, Music, PE Salaries	1,763,453	1,838,863	1,886,999	1,824,553	(62,446)	-3.3%
512000	Superintendent Salary	252,649	248,541	235,800	235,800	-	0.0%
512000	Assoc. Superintendent	129,298	134,924				
513000	Principal Salaries	1,697,321	1,883,963	1,954,598	1,921,420	(33,178)	-1.7%
513100	Assistant Principals Salaries	1,966,703	1,948,936	1,706,961	2,258,853	551,892	32.3%
514000	Paraprofessional/Aide Salaries	1,420,247	1,659,283	1,175,189	1,565,615	390,426	33.2%
514100	Executive Secretary Salaries	864,100	877,861	1,002,904	929,365	(73,539)	-7.3%
514200	Clerical Salaries	1,695,529	1,862,727	1,722,482	1,936,980	214,498	12.5%
516300	School Nurse Salaries	339,684	471,041	693,181	639,758	(53,423)	-7.7%
516500	Librarian/Media Spec. Salaries	999,470	962,420	1,017,945	993,451	(24,494)	-2.4%
517200	Counselor Salaries - Elem	611,742	624,635	649,747	645,266	(4,481)	-0.7%
517300	Counselor Salaries - Secondary	1,099,003	1,175,876	1,144,689	1,089,202	(55,487)	-4.8%
517400	School Psychologist Salaries	216,793	233,582	221,819	191,819	(30,000)	-13.5%
517600	School Social Worker Salaries	183,785	191,066	192,748	202,216	9,468	4.9%
517700	Family Services Coord. Salaries	126,809	135,363	135,362	137,147	1,785	1.3%
517800	Graduation Specialist Salaries	302,631	305,347	131,731	133,413	1,682	1.3%
518000	Bus Driver Salaries	3,891,545	3,851,497	3,061,825	3,240,373	178,548	5.8%
518100	Operations Staff Salaries	1,928,950	1,611,926	1,315,792	1,317,216	1,424	0.1%
518200	Bus Monitor Salaries	-	-	550,000	402,222	(147,778)	-26.9%
518300	Extra-Curricular Supplements	926,866	1,131,572	947,565	880,583	(66,982)	-7.1%
518600	Custodial Salaries	2,426,712	2,632,796	2,246,414	2,796,545	550,131	24.5%
519000	Administrator Salaries	1,869,774	2,229,548	2,020,780	2,103,787	83,007	4.1%
519100	Other Professional Salaries	2,376,328	2,725,925	2,485,884	2,409,270	(76,614)	-3.1%
519900	Other Salaries and Compensation	218,900	85,903	-	-	-	
510000s	Personnel Salaries/Wages Total	68,955,455	72,622,719	69,957,974	73,889,372	3,931,398	5.6%

TCSS Operating Summary by OBJECT

Object	Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	\$ Change	% Change
521000	Health Insurance Benefits	11,863,853	13,237,099	13,587,398	13,368,971	(218,427)	-1.6%
522000	FICA (Social Security)	3,974,554	4,196,306	4,323,689	4,055,611	(268,078)	-6.2%
522100	Medicare	933,987	982,688	1,012,231	945,814	(66,417)	-6.6%
523000	Retirement (GA TRS)	12,645,789	13,357,674	12,027,198	12,384,977	357,779	3.0%
524500	ERS		63,768				
526000	Worker's Compensation	739,860	618,151	494,437	747,086	252,649	51.1%
527000	On Behalf - State	359,599	400,303	-	-	-	
529000	Life Insurance	38,286	(35,611)	43,600	37,597	(6,003)	-13.8%
520000s	Employee Benefits Total	30,555,928	32,820,378	31,488,553	31,540,056	51,503	0.2%
51/20000s	Wages & Benefits Total	99,511,383	105,443,097	101,446,527	105,429,428	3,982,901	3.9%
530000	Purchased Services	1,625,345	1,227,918	1,597,515	1,537,993	(59,522)	-3.7%
530000s	Purchased Services Total	1,625,345	1,227,918	1,597,515	1,537,993	(59,522)	-3.7%
541000	Water, Sewer, and Cleaning	308,178	304,317	315,373	397,873	82,500	26.2%
543000	Repairs	717,365	728,866	2,137,673	2,145,047	7,374	0.3%
544200	Rental - Equipment	6,027	7,739	18,760	26,000	7,240	38.6%
544400	Rental- Other	91,447	78,395	115,000	135,500	20,500	17.8%
540000s	Internal Services Total	1,123,017	1,119,317	2,586,806	2,704,420	117,614	4.5%
552000	Insurances (P&L)	428,836	571,521	658,630	658,630	-	0.0%
553000	Communications	61,351	51,302	129,830	247,000	117,170	90.2%
556100	Tuition to Other LEAs	-	-	-	-	-	
558000	Travel	194,143	17,526	102,093	85,900	(16,193)	-15.9%
558007	Travel - in system	53,905	31,690	46,570	43,970	(2,600)	-5.6%
558008	Travel - out of system	114,141	87,274	122,634	143,894	21,260	17.3%
558500	Travel - BOE	4,301	4,540	15,750	15,750	-	0.0%
559200	Services from Other LEAs	256,144	255,887	220,000	220,000	-	0.0%
559500	Other Purchased Services	2,451,787	2,273,267	1,874,829	1,892,513	17,684	0.9%
559522	Safety Purchased Services	100,747	77,073	250,000	560,000	310,000	124.0%
559600	Payment to Res. Treat. Fac.	-	359,808	-	-	-	
550000s	Other Charges Total	3,665,355	3,729,888	3,420,336	3,867,657	447,321	13.1%

TCSS Operating Summary by OBJECT

Object	Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	\$ Change	% Change
561000	Materials and Supplies	2,670,123	2,270,470	2,563,956	2,779,406	215,450	8.4%
561001	Shop Supplies	-	-	145,000	405,000	260,000	179.3%
561002	Training	-	-	-	5,000	5,000	
561022	Safety Supplies	47,585	94,184	100,100	50,000	(50,100)	-50.0%
561100	Tech Supplies	5,719	-	-	-	-	
561200	Computer Software	561,639	481,597	530,878	760,992	230,114	43.3%
561500	Expendable Equipment	225,564	472,462	369,748	325,357	(44,391)	-12.0%
561600	Expendable Computer Equipmen	272,219	49,918	566,000	146,293	(419,707)	-74.2%
562000	Utility- Electric	3,213,215	2,703,322	3,368,686	2,491,000	(877,686)	-26.1%
562100	Fuel Purchases				850,000	850,000	
564100	Textbooks	84,217	514,306	143,500	127,500	(16,000)	-11.1%
564200	Instructional Supplies	141,846	48,622	215,094	502,626	287,532	133.7%
560000s	Materials and Supplies Total	7,222,127	6,634,881	8,002,962	8,443,174	440,212	5.5%
571000	Land Acquisition and Dev.	-	-	554,960	-	(554,960)	-100.0%
572000	Building Acquisition, Const.	-	-	500,000	100,000	(400,000)	-80.0%
573000	Equipment over \$5,000	449,676	405,357	1,211,772	465,700	(746,072)	-61.6%
573200	Bus Purchases				1,015,600	1,015,600	
573400	Computer Purchases	58,595	-	100,000	384,192	284,192	284.2%
570000s	Equipment, Land, Const.	508,271	405,357	2,366,732	1,965,492	(401,240)	-17.0%
581000	Registrations/Fees/Dues	228,321	597,013	482,965	458,600	(24,365)	-5.0%
581100	Regional Library Fees	11,454	11,454	11,454	13,745	2,291	20.0%
581200	RESA Fees	42,949	69,327	42,403	42,403	-	0.0%
588000	Federal Indirect Costs	(68,817)	-	-	-	-	
589000	Other Expenditures	4,191	(17,998)	287,269	152,753	(134,516)	-46.8%
580000s	Fees/Dues/Costs	218,098	659,796	824,091	667,501	(156,590)	-19.0%
593000	Transfers To Other Funds*	339,766	1,468,697	1,343,335	1,343,335	-	0.0%
53/90000's	Non-Wages Total	14,701,979	15,245,854	20,141,777	20,529,572	387,795	1.9%
TOTAL OPERATING FUND		\$ 114,213,362	\$ 120,688,951	\$ 121,588,304	\$ 125,959,000	\$ 4,370,696	3.6%

NOTE: \$8.4M Cares Funds will be utilized to reduce operating expense.

*Transfer to other funds: School Nurtician (Allocation = \$975,835), ROTC, etc. (\$367,500)



Troup County School System

Your Future Starts Today

Budget Expenditures

COST CENTER

Section

TCSS Operating Budget Summary by COST CENTER

Cost Center	Description		FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	\$ Change	% Change
21001	Extra-Curricular Supplements	Wages	\$ 996,967	\$ 1,200,139	1,013,246	\$ 946,735	(66,511)	-6.6%
21002	Extra-Curricular Supplements	Non-Wages	1,174	1,752	0	34,366	34,366	
21003	Student Services	Wages	140,507	161,472	156,677	160,178	3,501	
21004	Student Services	Non-Wages	37,395	31,624	88,976	89,976	1,000	1.1%
21101	Social Work Services	Wages	263,211	280,674	279,681	292,476	12,795	4.6%
21102	Social Work Services	Non-Wages	2,170	4,447	6,275	6,375	100	1.6%
21201	Guidance Services	Wages	323	0	0	0	0	
21202	Guidance Services	Non-Wages	9,636	960	43,000	43,000	0	0.0%
21231	School Improvement & Assessme	Wages	174,529	205,980	162,236	143,809	(18,427)	-11.4%
21232	School Improvement & Assessme	Non-Wages	62,768	150,403	156,271	246,500	90,229	57.7%
21341	Health Care Services	Wages	529,654	715,218	962,595	982,229	19,634	2.0%
21342	Health Care Services	Non-Wages	8,346	12,538	112,537	232,537	120,000	106.6%
21401	Psychological Services	Wages	469,007	500,895	475,166	446,128	(29,038)	-6.1%
21402	Psychological Services	Non-Wages	171,827	3,946	9,165	39,165	30,000	327.3%
22151	Special Education Administration	Wages	616,994	676,994	546,934	552,725	5,791	1.1%
22152	Special Education Administration	Non-Wages	287,053	288,021	301,700	301,700	0	0.0%
22171	Staff Development	Wages	(39,174)	210,120	344,670	322,854	(21,816)	-6.3%
22172	Staff Development	Non-Wages	736,044	313,578	157,945	157,945	0	0.0%
22191	Technology	Wages	1,329,384	1,487,045	1,358,661	1,480,597	121,936	9.0%
22192	Technology	Non-Wages	707,861	1,023,659	1,351,452	1,395,392	43,940	3.3%
22202	Educational Media	Non-Wages	42,145	28,900	30,716	34,107	3,391	11.0%
23001	Contingency	Wages	329,143	182,882	0	250,000	250,000	
23002	Contingency	Non-Wage	0	0	273,758	138,645	(135,113)	-49.4%
23101	Board of Education	Wages	81,785	72,940	84,851	80,322	(4,529)	-5.3%
23102	Board of Education	Non-Wages	14,319	25,800	48,025	48,025	0	0.0%
23211	Superintendent's Office	Wages	386,795	412,208	396,590	394,656	(1,934)	-0.5%
23212	Superintendent's Office	Non-Wages	200,531	257,763	294,250	344,250	50,000	17.0%
23241	Office of Curriculum & Instructior	Wages	773,606	1,024,446	980,836	1,029,445	48,609	5.0%
23242	Office of Curriculum & Instructior	Non-Wages	42,831	34,878	502,600	738,233	235,633	46.9%
24001	School Administration	Wages	190,733	115,892	31,245	150	(31,095)	-99.5%
24002	School Administration	Non-Wages	0	86	61,557	61,557	0	0.0%
25000	System Control Accounts		108,728	97,978	0	0	0	
25001	Business Services	Wages	1,003,675	1,127,445	871,309	904,723	33,414	3.8%
25002	Business Services	Non-Wages	503,947	669,043	682,476	757,476	75,000	11.0%

TCSS Operating Budget Summary by COST CENTER

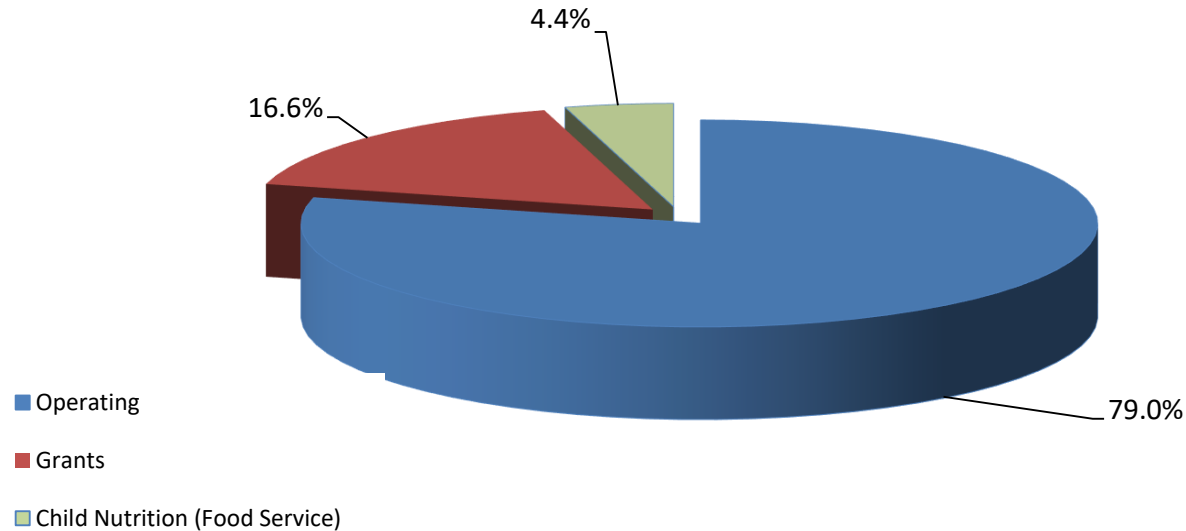
Cost Center	Description		FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	\$ Change	% Change
26001	Maintenance & Operations	Wages	2,417,137	2,536,348	2,235,328	2,147,810	(87,518)	-3.9%
26002	Maintenance & Operations	Non-Wages	5,212,806	4,997,961	6,626,856	6,893,200	266,344	4.0%
26541	Custodial Services	Wages	2,944,220	3,324,818	3,064,031	3,664,650	600,619	19.6%
26542	Custodial Services	Non-Wages	358,254	295,520	921,195	903,695	(17,500)	-1.9%
27001	Transportation	Wages	7,413,249	7,245,493	6,335,431	6,303,786	(31,645)	-0.5%
27002	Transportation	Non-Wages	1,954,235	1,733,111	2,699,078	3,082,828	383,750	14.2%
28101	Central Support Services	Wages	5,226	5,388	0	670,085	670,085	
28102	Central Support Services	Non-Wages	0	0	8,587	0	(8,587)	-100.0%
28231	Public Relations	Wages	182,966	190,233	190,241	192,717	2,476	1.3%
28232	Public Relations	Non-Wages	40,998	45,693	43,905	43,905	0	0.0%
28311	Personnel Services	Wages	511,921	520,539	587,660	551,322	(36,338)	-6.2%
28312	Personnel Services	Non-Wages	38,865	39,812	71,325	75,000	3,675	5.2%
28421	Office of Student Assignment	Wages	144,988	149,889	157,592	153,466	(4,126)	-2.6%
28422	Office of Student Assignment	Non-Wages	25,446	24,645	25,686	25,686	0	0.0%
29002	Other Support Services	Non-Wages	42,949	140,813	140,813	140,813	0	0.0%
30601	Berta Weathersbee Elementary	Wages	2,310,249	2,503,267	2,435,218	2,662,312	227,094	9.3%
30602	Berta Weathersbee Elementary	Non-Wages	38,361	16,286	24,810	22,358	(2,452)	-9.9%
30801	Hollis Hand Elementary	Wages	3,593,600	3,934,342	3,673,386	3,700,015	26,629	0.7%
30802	Hollis Hand Elementary	Non-Wages	45,389	37,773	43,165	45,210	2,046	4.7%
31001	Elementary Education	Wages	424,125	245,050	221,755	221,755	0	0.0%
31002	Elementary Education	Non-Wages	629,115	739,151	437,387	802,387	365,000	83.5%
34001	Hillcrest Elementary	Wages	2,542,460	2,589,616	2,885,807	2,630,929	(254,878)	-8.8%
34002	Hillcrest Elementary	Non-Wages	29,576	27,257	28,160	26,153	(2,007)	-7.1%
34101	Long Cane Elementary	Wages	3,039,952	3,498,563	3,476,103	3,533,313	57,210	1.6%
34102	Long Cane Elementary	Non-Wages	33,064	31,915	41,566	44,303	2,737	6.6%
34301	Rosemont Elementary	Wages	3,417,364	3,557,539	3,266,303	3,339,190	72,887	2.2%
34302	Rosemont Elementary	Non-Wages	39,491	36,920	43,736	41,745	(1,991)	-4.6%
34401	West Point Elementary	Wages	2,801,085	2,918,755	3,016,805	2,952,693	(64,112)	-2.1%
34402	West Point Elementary	Non-Wages	27,241	29,955	28,790	27,968	(822)	-2.9%
34501	Ethel Kight Elementary	Wages	3,992,664	4,320,254	4,126,153	4,256,865	130,712	3.2%
34502	Ethel Kight Elementary	Non-Wages	37,973	38,509	45,164	43,643	(1,521)	-3.4%
34601	Clearview Elementary	Wages	4,166,304	4,368,284	3,847,917	4,365,249	517,332	13.4%
34602	Clearview Elementary	Non-Wages	43,313	51,742	55,297	50,490	(4,807)	-8.7%
35101	Hogansville Elementary	Wages	3,006,837	3,272,260	3,198,190	3,063,706	(134,484)	-4.2%
35102	Hogansville Elementary	Non-Wages	38,674	34,776	35,279	32,505	(2,774)	-7.9%
36401	Callaway Elementary	Wages	4,077,766	4,145,787	3,962,559	3,956,357	(6,202)	-0.2%
36402	Callaway Elementary	Non-Wages	47,352	43,683	52,332	48,428	(3,904)	-7.5%

TCSS Operating Budget Summary by COST CENTER

Cost Center	Description		FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	\$ Change	% Change
36601	Franklin Forest Elementary	Wages	4,410,059	4,812,827	4,899,509	4,907,552	8,043	0.2%
36602	Franklin Forest Elementary	Non-Wages	54,610	52,936	50,962	55,935	4,973	9.8%
41001	Middle School Education	Wages	159,808	(3,712)	0	0	0	
41002	Middle School Education	Non-Wages	253,852	256,653	262,225	203,225	(59,000)	-22.5%
41501	Gardner Newman Middle	Wages	5,906,917	6,097,707	6,180,321	6,694,929	514,608	8.3%
41502	Gardner Newman Middle	Non-Wages	104,410	86,947	93,234	98,963	5,729	6.1%
45701	Long Cane Middle	Wages	6,236,747	6,520,422	6,551,470	6,763,614	212,144	3.2%
45702	Long Cane Middle	Non-Wages	100,121	79,665	94,138	103,935	9,797	10.4%
46001	Callaway Middle	Wages	4,820,947	5,204,993	5,268,345	5,326,305	57,960	1.1%
46002	Callaway Middle	Non-Wages	82,835	73,631	75,257	73,125	(2,132)	-2.8%
50301	LaGrange High	Wages	6,798,173	7,084,135	6,730,148	7,085,334	355,186	5.3%
50302	LaGrange High	Non-Wages	205,929	177,367	160,969	166,650	5,681	3.5%
51001	High School Education	Wages	16,738	29,379	131,422	131,410	(12)	0.0%
51002	High School Education	Non-Wages	345,005	223,524	589,293	512,160	(77,133)	-13.1%
54701	Troup High	Wages	7,305,768	7,905,865	7,644,945	7,972,382	327,437	4.3%
54702	Troup High	Non-Wages	282,602	252,248	165,362	183,425	18,063	10.9%
55501	Hope Academy	Wages	1,049,555	1,209,822	1,056,557	1,123,212	66,655	6.3%
55502	Hope Academy	Non-Wages	17,488	21,695	20,854	18,204	(2,650)	-12.7%
55601	Callaway High	Wages	5,615,007	5,603,671	5,264,597	5,368,062	103,465	2.0%
55602	Callaway High	Non-Wages	146,596	175,536	124,147	123,338	(809)	-0.7%
56001	thINC Academy	Wages	2,365,373	2,601,114	2,463,118	2,634,084	170,966	6.9%
56002	thINC Academy	Non-Wages	65,604	43,286	50,881	60,884	10,003	19.7%
56991	Troup County Career Center	Wages			212,747	600,519	387,772	182.3%
56992	Troup County Career Center	Non-Wages			10,000	15,000	5,000	50.0%
61002	Alternative Education	Non-Wages	0	710	14,704	14,704	0	0.0%
61003	ESOL	Wages	9,585	0	0	0	0	
61004	ESOL	Non-Wages	8,513	4,233	9,587	9,087	(500)	-5.2%
61005	Special Education Instruction	Wages	385,729	543,904	698,172	468,778	(229,394)	-32.9%
61006	Special Education Instruction	Non-Wages	717,761	478,764	471,000	471,000	0	0.0%
61008	Gifted Instruction	Non-Wages	3,614	7,911	15,786	15,786	0	0.0%
62702	Residential Placement (Ault)	Non-Wage		245,773				
63302	Community Services	Non-Wages	37,500	41,250	41,250	41,250	0	0.0%
65002	Outgoing Transfers	Non-Wages	339,766	1,468,697	1,343,335	1,343,335	0	0.0%
0	System		507,783	384,634	1,054,960	0	(1,054,960)	-100.0%
TOTAL OPERATING FUND			\$ 114,213,519	\$ 120,697,262	121,588,304	\$ 125,959,000	\$ 4,370,696	3.6%

Budget Components - Summary of Funds

In addition to the operating funds described in previous pages, Troup County School System's total resources are made up of several component funds (a self-balancing set of accounts that generally have a common purpose): the Operating Fund, Food Service Fund, and other supplemental grant funds. The operating fund is the largest and most widely discussed since it supports the daily operational expenses of the school system. The Food Service Fund supports the food service program that serves breakfast and lunch to our students. Supplemental grant funds are funds that are provided for very specific purposes, e.g., Title I funds, which must only be spent on improving student achievement for disadvantaged students.



Fund	FY 2020/21 Budget	FY 2021/22 Budget	\$ Variance	% change	% of Budget
Operating	\$ 121,588,304	\$ 125,959,000 *	\$ 4,370,696	3.6%	79.0%
Grants	18,689,524	26,541,536 **	7,852,012	42.0%	16.6%
Child Nutrition (Food Service)	7,000,000	7,000,000 **	-	0.0%	4.4%
Grand Total	\$ 147,277,828	\$ 159,500,536	\$ 12,222,708		

FY 2020 General Fund Ending Balance was \$15,117,790

* \$8.4M Cares Funds will be utilized to reduce operating expense.

** Amounts subject to change based on final state and Federal funding.

NOTE: Percentage total may not equal 100% due to rounding

GRANTS FUNDS - FEDERAL & STATE

GRANTS FUNDS - FEDERAL

REVENUES FROM FEDERAL FUNDS	Amount
Education for Homeless Children & Youth (CFDA #84.196)	\$ 50,000
Special Ed - Preschool - Regular Project (CFDA #84.173)	\$ 100,000
Special Ed - Vlb Flow through (CFDA #84.027)	\$ 3,100,000
Special Ed - Parent Mentor (CFDA #84.027)	\$ 15,000
Title IA - School Improvement (CFDA #84.010)	\$ 20,000
Title IIA - Advanced Placement (CFDA #84.367)	\$ 2,000
Title IA - Neglected & Delinquent (CFDA #84.010)	\$ 110,000
Title IA - Imp. the Acad. Ach. of the Disadvantaged (CFDA #84.010)	\$ 4,300,000
Title IIA - Improving Teacher Quality	\$ 700,000
Title IIIA - Language Inst. for English Learners (EL) (CFDA #84.365)	\$ 50,000
Title IIIA - Language Inst. for Immigrant Students - 681 (CFDA #84.424A)	\$ 1,200
Title IV, Part A - Student Support & Academic Enrichment (CFDA #84.424A)	\$ 279,000
Title VB - Rural & Low Income Schools (CFDA #86.358)	\$ 220,000
ROTC	\$ 100,561
L4G4 - Striving Readers	\$ -
New L4G4 (Striving Readers)	\$ 1,226,900
TOTAL CARES II (Appropriation \$12,997,534)	\$ 12,997,534
FEDERAL GRANT FUNDS	\$ 23,272,195

* Grant estimates are subject to change and do not include carry-over funds from previous years

GRANTS FUNDS - STATE

REVENUES FROM STATE FUNDS	Amount
CTAE - Perkins IV Carryover (CFDA #84.048)	\$ 7,043
CTAE - AG Extended Day	\$ 31,464
CTAE - AG Extended Year	\$ 13,248
CTAE - CTE Extended Day	\$ 55,602
CTAE - CTE Industry Certification	\$ 5,000
CTAE - Perkins Plus Reserve (CFDA #84.048)	\$ 20,000
CTAE - Supervision	\$ 28,280
CTE - Perkins IV Grants - Program Improvement (CFDA #84.048)	\$ 128,999
Career, Technical & Agriculture - CTE Apprenticeship	\$ 36,639
Math & Science Supplement	\$ 87,809
Preschool Disability Services/Preschool Handicapped State Grant	\$ 111,033
Pupil Transportation - State Bonds	\$ 154,440
Residential Treatment Centers Grant	\$ 351,040
Pre-K	\$ 2,238,744
STATE GRANT FUNDS	\$ 3,269,341

* Grant estimates are subject to change and do not include carry-over funds from previous years

CHILD NUTRITION FUND

SCHOOL FOOD FUNDS*	\$ 7,000,000
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* Preliminary/rough expenditure estimate.

REQUESTS FOR INFORMATION

This budget summary is designed to provide citizens, taxpayers, customers, and other interested parties with a general overview of the Troup County Board of Education's budget/finances. We will be happy to provide other information you may need. Questions concerning any of the information provided in this report or requests for additional financial information may be addressed to Dr. Scott A. Burckbuchler, Chief Financial Officer, at burckbuchlersa@troup.org



Troup County School System

Your Future Starts Today

Budget Expenditures

COST CENTER

Detail Reports

**Troup County School System
Cost Centers**

Program	Manager	Title	Expense	Cost Center
Student Services	Jacqueline Jones	Director Student Services	Wages	21001
			Non-Wages	21002
Extra-Curricular Supplements	Derek Pitts	Chief Human Resources Officer	Wages	21003
			Non-Wages	21004
Social Work Services	Jacqueline Jones	Director Student Services	Wages	21101
			Non-Wages	21102
Guidance Services	Penny Johnson	Asst. Superintendent Curriculum	Wages	21201
			Non-Wages	21202
School Improvement & Assessment	JoBeth Lanier	Dir. Research/Assessment/ Accountability	Wages	21231
			Non-Wages	21232
Health Care Services	Jacqueline Jones	Director Student Services	Wages	21341
			Non-Wages	21342
Psychological Services	Kitty Crawford	Director Special Education	Wages	21401
			Non-Wages	21402
Special Education Administration	Kitty Crawford	Director Special Education	Wages	22151
			Non-Wages	22152
Staff Development	Penny Johnson	Asst. Superintendent Curriculum	Wages	22171
			Non-Wages	22172
Technology	Chip Medders	Asst. Superintendent Maint/Operations	Wages	22191
			Non-Wages	22192
Educational Media	Penny Johnson	Asst. Superintendent Curriculum	Wages	22201
			Non-Wages	22202
Contingency Reserve	Scott Burckbuchler	Chief Financial Officer	Wages	23001
			Non-Wages	23002
Board of Education	Brian Shumate	Superintendent	Wages	23101
			Non-Wages	23102
Superintendent's Office	Brian Shumate	Superintendent	Wages	23211
			Non-Wages	23212
Office of Curriculum & Instruction	Penny Johnson	Asst. Superintendent Curriculum	Wages	23241
			Non-Wages	23242
School Administration	Penny Johnson	Asst. Superintendent Curriculum	Wages	24001

**Troup County School System
Cost Centers**

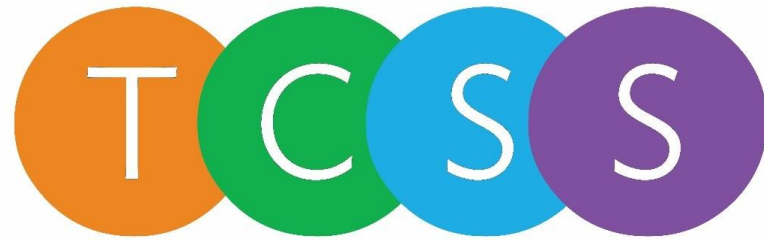
Program	Manager	Title	Expense	Cost Center
			Non-Wages	24002
Business Services	Scott Burckbuchler	Chief Financial Officer	Wages	25001
			Non-Wages	25002
Maintenance & Operations	Chip Medders	Asst. Superintendent Maint/Operations	Wages	26001
			Non-Wages	26002
Custodial Services	Chip Medders	Asst. Superintendent Maint/Operations	Wages	26541
			Non-Wages	26542
Transportation	Chip Medders	Asst. Superintendent Maint/Operations	Wages	27001
			Non-Wages	27002
Central Support Services	Scott Burckbuchler	Chief Financial Officer	Wages	28101
			Non-Wages	28102
Public Relations	Yolanda Stephen	Director Public Relations	Wages	28231
			Non-Wages	28232
Personnel Services	Derek Pitts	Chief Human Resources Officer	Wages	28311
			Non-Wages	28312
Office of Student Assignment	Jacqueline Jones	Director Student Services	Wages	28421
			Non-Wages	28422
Other Support Services	Penny Johnson	Asst. Superintendent Curriculum	Wages	29001
			Non-Wages	29002
Berta Weathersbee Elementary	Willie Cooks	Principal	Wages	30601
			Non-Wages	30602
Hollis Hand Elementary	Matt Body	Principal	Wages	30801
			Non-Wages	30802
Elementary Education	Deana Brown	Director Elementary Education	Wages	31001
			Non-Wages	31002
Hillcrest Elementary	Christy Keeth	Principal	Wages	34001
			Non-Wages	34002
Long Cane Elementary	Katie Brown	Principal	Wages	34101
			Non-Wages	34102
Rosemont Elementary	Martie Hornsby	Principal	Wages	34301
			Non-Wages	34302

**Troup County School System
Cost Centers**

Program	Manager	Title	Expense	Cost Center
West Point Elementary	Jan Franks	Principal	Wages	34401
			Non-Wages	34402
Ethel Kight Elementary	Candace McGhee	Principal	Wages	34501
			Non-Wages	34502
Clearview Elementary	Debra Brock	Principal	Wages	34601
			Non-Wages	34602
Hogansville Elementary	Gina Turner	Principal	Wages	35101
			Non-Wages	35102
Callaway Elementary	Milton Reese	Principal	Wages	36401
			Non-Wages	36402
Franklin Forest Elementary	Lindsey Lynch	Principal	Wages	36601
			Non-Wages	36602
Middle School Education	Adam Herring	Director Secondary Education	Wages	41001
			Non-Wages	41002
Gardner Newman Middle	Kelley Adams	Principal	Wages	41501
			Non-Wages	41502
Long Cane Middle	Whitney Glisson	Principal	Wages	45701
			Non-Wages	45702
Callaway Middle	Amy Thornton	Principal	Wages	46001
			Non-Wages	46002
LaGrange High	Alton White	Principal	Wages	50301
			Non-Wages	50302
High School Education	Jonathan Laney	Director Secondary Education	Wages	51001
			Non-Wages	51002
Troup High	Niki Watts	Principal	Wages	54701
			Non-Wages	54702
Hope Academy	Stephanie Winn-Chappell	Principal	Wages	55501
			Non-Wages	55502
Callaway High	Jason Graham	Principal	Wages	55601
			Non-Wages	55602
thINC Academy	Chris Williams	Principal	Wages	56001

**Troup County School System
Cost Centers**

Program	Manager	Title	Expense	Cost Center
			Non-Wages	56002
Troup County Career Center	Jeff Little	Principal	Wages	56991
			Non-Wages	56992
Alternative Education	Jacqueline Jones	Director Student Services	Wages	61001
			Non-Wages	61002
ESOL	Jacqueline Jones	Director Student Services	Wages	61003
			Non-Wages	61004
Special Education Instruction	Kitty Crawford	Director Special Education	Wages	61005
			Non-Wages	61006
Gifted Instruction	Kitty Crawford	Director Special Education	Wages	61007
			Non-Wages	61008
Community Services	Leigh Thrailkill	Director Federal Programs	Wages	63301
			Non-Wages	63302
Outgoing Transfers	Scott Burckbuchler	Chief Financial Officer	Wages	65001
			Non-Wages	65002



Troup County School System

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Troup County School System

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COST CENTER

Departmental Detail Reports

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**Cost Center Object Report
Extra-Curricular 21001/21002**

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
514200 - Salaries (Clerical)	0	0	0	0	0.0%
517700 - Family Services Coordinator	0	0	0	0	0.0%
518300 - Ex. Curr. Supplement/Athletic	1,065,200	908,815	880,583	-28,232	-3.1%
519000 - Other Management Personnel	355	0	0	0	0.0%
521000 - Employee Benefits/State Health	22,610	22,680	22,680	0	0.0%
522000 - Employee Benefits/FICA	9,222	9,714	9,144	-570	-5.9%
522100 - Employee Benefits/Medicare	2,157	2,272	2,139	-133	-5.9%
523000 - Teachers Retirement	33,227	29,863	31,038	1,175	3.9%
524500 - PSERS Match	0	0	0	0	0.0%
526000 - Worker's Comp Benefits	943	1,097	1,097	0	0.0%
529000 - Non-Certified Retirement	54	54	54	0	0.0%
530000 - Purchased Professional Service	0	0	6,500	6,500	100.0%
543000 - Repair and Maintenance Service	0	0	0	0	0.0%
553000 - Communication	349	0	0	0	0.0%
558007 - Travel-In System Travel	0	0	0	0	0.0%
558008 - Travel-Out Of System	0	0	0	0	0.0%
559500 - Other Purchased Services	56,048	0	27,866	27,866	100.0%
561000 - Supplies	1,404	0	0	0	0.0%
561200 - Purchase Of Computer Software	0	0	0	0	0.0%
561500 - Expendable Equipment	0	0	0	0	0.0%
564100 - Textbooks	0	0	0	0	0.0%
564200 - Books, Periodicals, Supplies	0	0	0	0	0.0%
581000 - Registration Fees/Dues	0	0	0	0	0.0%
581200 - RESA Fees	0	0	0	0	0.0%
589000 - Other Expenditures	0	0	0	0	0.0%
Grand Total	1,191,568	974,495	981,101	6,606	0.7%

Cost Center Object Report
Student Services 21003/21004

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
514100 - Executive Secretary	38,913	38,913	38,913	0	0.0%
519000 - Other Management Personnel	3,381	0	3,500	3,500	100.0%
519100 - Other Administrative Personnel	117,765	117,764	117,765	1	0.0%
521000 - Employee Benefits/State Health	645	0	0	0	0.0%
522000 - Employee Benefits/FICA	311	0	0	0	0.0%
522100 - Employee Benefits/Medicare	73	0	0	0	0.0%
523000 - Teachers Retirement	372	0	0	0	0.0%
526000 - Worker's Comp Benefits	10	0	0	0	0.0%
529000 - Non-Certified Retirement	3	0	0	0	0.0%
530000 - Purchased Professional Service	13,466	54,645	62,000	7,355	13.5%
543000 - Repair and Maintenance Service	0	1,551	0	-1,551	-100.0%
553000 - Communication	327	5,700	4,500	-1,200	-21.1%
558000 - Travel	4,634	7,000	6,000	-1,000	-14.3%
561000 - Supplies	5,707	8,000	6,000	-2,000	-25.0%
561200 - Purchase Of Computer Software	3,850	3,850	3,750	-100	-2.6%
561500 - Expendable Equipment	719	1,700	1,700	0	0.0%
564200 - Books, Periodicals, Supplies	495	400	400	0	0.0%
581000 - Registration Fees/Dues	1,505	2,500	2,996	496	19.8%
589000 - Other Expenditures	921	3,630	2,630	-1,000	-27.5%
Grand Total	193,097	245,653	250,154	4,501	1.8%

Cost Center Object Report
Social Work Services 21101/21102

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
517600 - School Social Worker	191,066	192,748	202,216	9,468	4.9%
521000 - Employee Benefits/State Health	34,020	34,020	34,020	0	0.0%
522000 - Employee Benefits/FICA	11,263	11,950	11,901	-49	-0.4%
522100 - Employee Benefits/Medicare	2,634	2,795	2,783	-12	-0.4%
523000 - Teachers Retirement	40,463	36,738	40,059	3,321	9.0%
524500 - PSERS Match	0	0	0	0	0.0%
526000 - Worker's Comp Benefits	1,146	1,349	1,416	67	5.0%
529000 - Non-Certified Retirement	81	81	81	0	0.0%
558007 - Travel-In System Travel	762	2,600	2,900	300	11.5%
558008 - Travel-Out Of System	1,772	1,575	1,375	-200	-12.7%
561000 - Supplies	361	600	600	0	0.0%
564200 - Books, Periodicals, Supplies	413	500	500	0	0.0%
581000 - Registration Fees/Dues	899	1,000	1,000	0	0.0%
Grand Total	284,881	285,956	298,851	12,895	4.5%

Cost Center Object Report
Guidance Services 21201/21202

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
517500 - School Psychometrist	0	0	0	0	0.0%
521000 - Employee Benefits/State Health	0	0	0	0	100.0%
522000 - Employee Benefits/FICA	0	0	0	0	0.0%
522100 - Employee Benefits/Medicare	0	0	0	0	0.0%
523000 - Teachers Retirement	0	0	0	0	0.0%
524500 - PSERS Match	0	0	0	0	0.0%
526000 - Worker's Comp Benefits	0	0	0	0	0.0%
530000 - Purchased Professional Service	0	20,000	15,000	-5,000	-25.0%
558000 - Travel	0	10,000	7,000	-3,000	-30.0%
561000 - Supplies	0	13,000	18,000	5,000	38.5%
581000 - Registration Fees/Dues	0	0	3,000	3,000	0.0%
589000 - Other Expenditures	0	0	0	0	0.0%
Grand Total	0	43,000	43,000	0	0.0%

Cost Center Object Report
School Improvement & Assessment 21231/21232

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511300 - Substitute/Certified	0	0	0	0	0.0%
511400 - Substitute/Non Certified	0	0	0	0	100.0%
511600 - Professional Development Stipe	0	0	0	0	0.0%
514200 - Salaries (Clerical)	38,365	0	0	0	0.0%
519000 - Other Management Personnel	103,455	103,456	103,456	0	0.0%
521000 - Employee Benefits/State Health	22,680	22,680	11,340	-11,340	-50.0%
522000 - Employee Benefits/FICA	8,585	6,414	6,295	-119	-1.9%
522100 - Employee Benefits/Medicare	2,008	1,500	1,472	-28	-1.9%
523000 - Teachers Retirement	29,981	27,135	20,495	-6,640	-24.5%
524500 - PSERS Match	0	0	0	0	0.0%
526000 - Worker's Comp Benefits	851	997	724	-273	-27.4%
529000 - Non-Certified Retirement	54	54	27	-27	-50.0%
558007 - Travel-In System Travel	290	400	500	100	25.0%
558008 - Travel-Out Of System	2,515	2,000	4,000	2,000	100.0%
559500 - Other Purchased Services	142,874	145,350	236,500	91,150	62.7%
561000 - Supplies	3,594	5,000	3,000	-2,000	-40.0%
564200 - Books, Periodicals, Supplies	0	0	0	0	0.0%
581000 - Registration Fees/Dues	615	1,690	1,500	-190	-11.2%
589000 - Other Expenditures	515	1,831	1,000	-831	-45.4%
Grand Total	356,383	318,507	390,309	71,802	22.5%

Cost Center Object Report
Health Care Services 21341/21342

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511300 - Substitute/Certified	0	0	0	0	0.0%
514200 - Salaries (Clerical)	0	0	0	0	100.0%
516300 - School Nurse/Special ED Nurse	471,041	693,181	639,758	-53,423	-7.7%
521000 - Employee Benefits/State Health	108,602	141,163	166,464	25,301	17.9%
522000 - Employee Benefits/FICA	26,774	29,027	35,930	6,903	23.8%
522100 - Employee Benefits/Medicare	6,262	6,790	8,403	1,613	23.8%
523000 - Teachers Retirement	99,630	89,235	126,734	37,499	42.0%
524500 - PSERS Match	0	0	0	0	0.0%
526000 - Worker's Comp Benefits	2,562	3,017	4,447	1,430	47.4%
529000 - Non-Certified Retirement	346	182	493	311	170.9%
530000 - Purchased Professional Service	0	0	0	0	0.0%
558007 - Travel-In System Travel	0	1,033	1,033	0	0.0%
558008 - Travel-Out Of System	98	1,519	1,519	0	0.0%
559500 - Other Purchased Services	0	2,525	2,525	0	0.0%
561000 - Supplies	3,985	107,090	127,090	20,000	18.7%
572000 - Bldg Acquisition, Construction	0	0	100,000	100,000	100.0%
581000 - Registration Fees/Dues	139	370	370	0	0.0%
Grand Total	719,440	1,075,132	1,214,766	139,634	13.0%

Cost Center Object Report
Psychological Services 21401/21402

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511700 - Teacher-Extended Year	0	0	0	0	0.0%
517400 - School Psychologist	233,582	221,819	191,819	-30,000	-13.5%
517700 - Family Services Coordinator	135,363	135,362	137,147	1,785	1.3%
521000 - Employee Benefits/State Health	42,525	45,360	34,020	-11,340	-25.0%
522000 - Employee Benefits/FICA	21,122	22,145	20,586	-1,559	-7.0%
522100 - Employee Benefits/Medicare	4,940	5,179	4,815	-364	-7.0%
523000 - Teachers Retirement	61,035	42,693	55,120	12,427	29.1%
524500 - PSERS Match	0	0	0	0	0.0%
526000 - Worker's Comp Benefits	2,214	2,500	2,513	13	0.5%
529000 - Non-Certified Retirement	115	108	108	0	0.0%
530000 - Purchased Professional Service	-6,048	0	30,000	30,000	0.0%
558007 - Travel-In System Travel	4,945	5,000	5,000	0	0.0%
558008 - Travel-Out Of System	0	0	0	0	0.0%
561000 - Supplies	3,309	2,167	2,167	0	0.0%
581000 - Registration Fees/Dues	1,740	1,998	1,998	0	0.0%
Grand Total	504,841	484,331	485,293	962	0.2%

Cost Center Object Report
Special Education Administration 22151/272152

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
514000 - Salaries (Tchr Aides/Paraprof)	61,626	0	64,032	64,032	0.0%
514100 - Executive Secretary	38,913	100,723	38,913	-61,810	-61.4%
514200 - Salaries (Clerical)	0	0	0	0	0.0%
519000 - Other Management Personnel	368,482	277,884	285,902	8,018	2.9%
521000 - Employee Benefits/State Health	72,349	56,700	56,700	0	0.0%
522000 - Employee Benefits/FICA	27,148	23,474	22,095	-1,379	-5.9%
522100 - Employee Benefits/Medicare	6,349	5,490	5,168	-322	-5.9%
523000 - Teachers Retirement	99,119	79,878	77,031	-2,847	-3.6%
524500 - PSERS Match	0	0	0	0	0.0%
526000 - Worker's Comp Benefits	2,813	2,650	2,722	72	2.7%
529000 - Non-Certified Retirement	194	135	162	27	20.0%
530000 - Purchased Professional Service	57,641	70,000	70,000	0	0.0%
558007 - Travel-In System Travel	2,933	3,000	3,000	0	0.0%
558008 - Travel-Out Of System	3,561	3,700	3,700	0	0.0%
559200 - Services Pur From Other Lea Or	219,248	220,000	220,000	0	0.0%
559500 - Other Purchased Services	0	0	0	0	0.0%
561000 - Supplies	3,478	3,500	3,500	0	0.0%
581000 - Registration Fees/Dues	1,160	1,500	1,500	0	0.0%
Grand Total	965,015	848,634	854,425	5,791	0.7%

Cost Center Object Report
Staff Development 22171/22172

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000 - Salaries, Teachers	0	0	0	0	0.0%
511300 - Substitute/Certified	0	263,650	263,650	0	0.0%
511600 - Professional Development Stipe	163,669	55,000	55,000	0	0.0%
511800 - Art ,Music, and PE	0	0	0	0	0.0%
519000 - Other Management Personnel	0	0	0	0	0.0%
519900 - Other Salaries And Compensatio	0	0	0	0	0.0%
521000 - Employee Benefits/State Health	3,863	653	1,431	778	119.1%
522000 - Employee Benefits/FICA	9,585	19,756	582	-19,174	-97.1%
522100 - Employee Benefits/Medicare	2,243	4,621	136	-4,485	-97.1%
523000 - Teachers Retirement	29,712	953	1,981	1,028	107.9%
524500 - PSERS Match	0	0	0	0	0.0%
526000 - Worker's Comp Benefits	971	35	70	35	100.0%
529000 - Non-Certified Retirement	76	2	4	2	100.0%
530000 - Purchased Professional Service	120,617	111,710	111,710	0	0.0%
556100 - Tuition To Other Georgia Leas	0	0	0	0	0.0%
558000 - Travel	0	0	0	0	0.0%
558007 - Travel-In System Travel	0	0	0	0	0.0%
558008 - Travel-Out Of System	10,012	20,000	20,000	0	0.0%
559200 - Services Pur From Other Lea Or	36,639	0	0	0	0.0%
561000 - Supplies	4,679	8,735	8,735	0	0.0%
581000 - Registration Fees/Dues	141,631	17,500	17,500	0	0.0%
Grand Total	523,698	502,615	480,799	-21,816	-4.3%

**Cost Center Object Report
Technology 22191/22192**

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000 - Salaries, Teachers	0	0	0	0	0.0%
514100 - Executive Secretary	38,913	38,913	38,913	0	0.0%
519100 - Other Administrative Personnel	1,012,349	893,165	1,007,241	114,076	12.8%
521000 - Employee Benefits/State Health	151,200	166,320	170,100	3,780	2.3%
522000 - Employee Benefits/FICA	61,619	51,589	57,543	5,954	11.5%
522100 - Employee Benefits/Medicare	14,411	12,065	13,458	1,393	11.5%
523000 - Teachers Retirement	201,501	188,226	185,594	-2,632	-1.4%
524500 - PSERS Match	198	0	0	0	0.0%
526000 - Worker's Comp Benefits	6,462	7,979	7,356	-623	-7.8%
529000 - Non-Certified Retirement	392	404	392	-12	-3.0%
543000 - Repair and Maintenance Service	45,780	91,664	75,000	-16,664	-18.2%
544200 - Rental of equipment	870	1,560	1,000	-560	-35.9%
553000 - Communication	0	0	190,000	190,000	100.0%
558007 - Travel-In System Travel	0	350	0	-350	-100.0%
558008 - Travel-Out Of System	6,384	15,240	15,000	-240	-1.6%
559500 - Other Purchased Services	180,724	165,500	150,000	-15,500	-9.4%
561000 - Supplies	90,462	98,609	100,000	1,391	1.4%
561200 - Purchase Of Computer Software	301,480	233,448	250,000	16,552	7.1%
561500 - Expendable Equipment	345,539	76,281	70,000	-6,281	-8.2%
561600 - Expendable Computer Equip	49,918	566,000	116,000	-450,000	-79.5%
573000 - Equipment Over \$5,000	0	0	40,000	40,000	100.0%
573400 - Purchase Of Computers	0	100,000	384,192	284,192	284.2%
581000 - Registration Fees/Dues	2,502	2,800	4,200	1,400	50.0%
Grand Total	2,510,704	2,710,113	2,875,989	165,876	6.1%

Cost Center Object Report
Educational Media 22201/22202

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
521000 - Employee Benefits/State Health	0	0	0	0	0.0%
558000 - Travel	0	0	0	0	100.0%
561000 - Supplies	0	1,686	1,686	0	0.0%
561200 - Purchase Of Computer Software	0	0	0	0	0.0%
561500 - Expendable Equipment	0	0	0	0	0.0%
581000 - Registration Fees/Dues	17,446	17,576	18,676	1,100	6.3%
581100 - Regional Library Fees	11,454	11,454	13,745	2,291	20.0%
Grand Total	28,900	30,716	34,107	3,391	11.0%

Cost Center Object Report
Contingency Reserve 23001/23002

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
514200 - Salaries (Clerical)	0	0	0	0	0.0%
526000 - Worker's Comp Benefits	0	0	250,000	250,000	100.0%
561000 - Supplies	0	0	0	0	0.0%
589000 - Other Expenditures	0	273,758	138,645	-135,113	-49.4%
Grand Total	0	273,758	388,645	114,887	42.0%

Cost Center Object Report
Board of Education 23101/23102

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511100 - School Board Members Per Diem	46,600	53,093	53,093	0	0.0%
521000 - Employee Benefits/State Health	22,680	22,680	22,680	0	0.0%
522000 - Employee Benefits/FICA	2,664	3,292	3,292	0	0.0%
522100 - Employee Benefits/Medicare	623	770	770	0	0.0%
526000 - Worker's Comp Benefits	205	319	319	0	0.0%
529000 - Non-Certified Retirement	168	4,697	168	-4,529	-96.4%
558500 - Board Members - Travel	4,540	15,750	15,750	0	0.0%
559500 - Other Purchased Services	0	5,000	5,000	0	0.0%
581000 - Registration Fees/Dues	21,260	27,275	27,275	0	0.0%
Grand Total	98,740	132,876	128,347	-4,529	-3.4%

Cost Center Object Report
Superintendent's Office 23211/23212

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
512000 - Superintendent	248,541	235,800	235,800	0	0.0%
514100 - Executive Secretary	64,882	66,527	68,172	1,645	2.5%
519900 - Other Salaries And Compensatio	563	0	0	0	0.0%
521000 - Employee Benefits/State Health	12,285	11,340	11,340	0	0.0%
522000 - Employee Benefits/FICA	13,411	18,745	12,691	-6,054	-32.3%
522100 - Employee Benefits/Medicare	4,409	4,384	4,254	-130	-3.0%
523000 - Teachers Retirement	66,258	57,624	60,217	2,593	4.5%
526000 - Worker's Comp Benefits	1,805	2,116	2,128	12	0.6%
529000 - Non-Certified Retirement	56	54	54	0	0.0%
530000 - Purchased Professional Service	204,732	236,000	286,000	50,000	21.2%
552000 - Admin/Insurance	334	350	350	0	0.0%
553000 - Communication	0	0	0	0	0.0%
558007 - Travel-In System Travel	0	250	250	0	0.0%
558008 - Travel-Out Of System	9,443	12,000	12,000	0	0.0%
559500 - Other Purchased Services	5,000	5,000	5,000	0	0.0%
561000 - Supplies	1,874	2,000	2,000	0	0.0%
581000 - Registration Fees/Dues	36,380	38,650	38,650	0	0.0%
Grand Total	669,971	690,840	738,906	48,066	7.0%

Cost Center Object Report
Office of Curriculum & Instruction 23241/23242

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
512100 - Assistant Superintendent (C&I)	134,924	0	0	0	0.0%
514100 - Executive Secretary	128,514	128,984	129,454	470	0.4%
514200 - Salaries (Clerical)	0	0	0	0	0.0%
519000 - Other Management Personnel	472,307	598,727	631,496	32,769	5.5%
521000 - Employee Benefits/State Health	63,315	56,700	56,700	0	0.0%
522000 - Employee Benefits/FICA	45,789	44,224	44,974	750	1.7%
522100 - Employee Benefits/Medicare	10,709	10,609	10,518	-91	-0.9%
523000 - Teachers Retirement	163,985	139,464	150,734	11,270	8.1%
524500 - PSERS Match	0	0	0	0	0.0%
526000 - Worker's Comp Benefits	4,654	1,858	5,326	3,468	186.7%
529000 - Non-Certified Retirement	250	270	243	-27	-10.0%
530000 - Purchased Professional Service	0	340,000	266,633	-73,367	-21.6%
553000 - Communication	0	0	20,000	20,000	0.0%
558000 - Travel	351	0	0	0	0.0%
558007 - Travel-In System Travel	849	500	500	0	0.0%
558008 - Travel-Out Of System	246	500	500	0	0.0%
559500 - Other Purchased Services	0	0	0	0	0.0%
561000 - Supplies	932	3,000	3,000	0	0.0%
561600 - Expendable Computer Equip	0	0	0	0	0.0%
564200 - Books, Periodicals, Supplies	0	125,000	414,000	289,000	231.2%
581000 - Registration Fees/Dues	32,500	33,600	33,600	0	0.0%
589000 - Other Expenditures	0	0	0	0	0.0%
Grand Total	1,059,324	1,483,436	1,767,678	284,242	19.2%

Cost Center Object Report
School Administration 24001/24002

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
513000 - Principal	0	0	0	0	0.0%
513100 - Assistant Principal	0	0	0	0	100.0%
514100 - Executive Secretary	0	0	0	0	0.0%
514200 - Salaries (Clerical)	0	0	0	0	0.0%
519000 - Other Management Personnel	78,561	0	0	0	0.0%
521000 - Employee Benefits/State Health	14,838	11,340	0	-11,340	-100.0%
522000 - Employee Benefits/FICA	4,349	4,496	0	-4,496	-100.0%
522100 - Employee Benefits/Medicare	1,017	1,052	0	-1,052	-100.0%
523000 - Teachers Retirement	16,626	13,822	0	-13,822	-100.0%
524500 - PSERS Match	0	0	0	0	0.0%
526000 - Worker's Comp Benefits	471	508	0	-508	-100.0%
529000 - Non-Certified Retirement	29	27	150	123	455.6%
553000 - Communication	0	500	500	0	0.0%
558000 - Travel	86	60,000	60,000	0	0.0%
561000 - Supplies	0	1,057	1,057	0	0.0%
Grand Total	115,978	92,802	61,707	-31,095	-33.5%

Cost Center Object Report
Business Services 25001/25002

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
514200 - Salaries (Clerical)	244,748	246,922	249,076	2,154	0.9%
518000 - Salaries (Bus Drivers)	23,129	17,500	16,127	-1,373	-7.8%
518100 - Maint/Trans/Security/Warehouse	0	0	0	0	0.0%
519000 - Other Management Personnel	171,257	135,661	135,662	1	0.0%
519100 - Other Administrative Personnel	290,783	201,042	233,187	32,145	16.0%
521000 - Employee Benefits/State Health	109,148	109,265	104,637	-4,628	-4.2%
522000 - Employee Benefits/FICA	42,459	36,960	36,427	-533	-1.4%
522100 - Employee Benefits/Medicare	9,942	9,405	8,519	-886	-9.4%
523000 - Teachers Retirement	136,571	109,443	116,392	6,949	6.3%
524000 - ERS	0	0	0	0	0.0%
524500 - PSERS Match	173	0	0	0	0.0%
526000 - Worker's Comp Benefits	187,175	4,827	4,439	-388	-8.0%
527000 - On-Behalf	94,659	0	0	0	0.0%
529000 - Non-Certified Retirement	283	284	257	-27	-9.5%
530000 - Purchased Professional Service	76,180	70,000	70,000	0	0.0%
543000 - Repair and Maintenance Service	0	100	100	0	0.0%
552000 - Admin/Insurance	135,355	150,000	150,000	0	0.0%
553000 - Communication	7,346	9,000	9,000	0	0.0%
558007 - Travel-In System Travel	341	2,000	2,000	0	0.0%
558008 - Travel-Out Of System	7,262	6,000	6,000	0	0.0%
559500 - Other Purchased Services	174,981	188,500	188,500	0	0.0%
561000 - Supplies	8,404	12,670	12,670	0	0.0%
561200 - Purchase Of Computer Software	7,679	12,775	12,775	0	0.0%
561500 - Expendable Equipment	0	5,931	5,931	0	0.0%
561600 - Expendable Computer Equip	0	0	0	0	0.0%
573000 - Equipment Over \$5,000	24,705	10,000	85,000	75,000	750.0%
581000 - Registration Fees/Dues	250,405	215,500	215,500	0	0.0%
588000 - Federal Indirect Cost	0	0	0	0	0.0%
589000 - Other Expenditures	-23,615	0	0	0	0.0%
589900 - Prior Year Corrections	0	0	0	0	0.0%
Grand Total	1,979,370	1,553,785	1,662,199	108,414	7.0%

Cost Center Object Report
Maintenance & Operations 26001/26002

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
514100 - Executive Secretary	50,586	50,585	50,585	0	0.0%
514200 - Salaries (Clerical)	69,685	69,797	70,267	470	0.7%
518000 - Salaries (Bus Drivers)	23,129	69,269	16,127	-53,142	-76.7%
518100 - Maint/Trans/Security/Warehouse	1,004,651	989,104	996,683	7,579	0.8%
518600 - Custodial Personnel	294,391	166,171	158,180	-7,991	-4.8%
519000 - Other Management Personnel	346,239	268,623	296,300	27,677	10.3%
521000 - Employee Benefits/State Health	373,173	391,230	362,408	-28,822	-7.4%
522000 - Employee Benefits/FICA	103,984	100,040	90,568	-9,472	-9.5%
522100 - Employee Benefits/Medicare	24,319	23,395	21,181	-2,214	-9.5%
523000 - Teachers Retirement	107,362	94,107	74,428	-19,679	-20.9%
524500 - PSERS Match	4,927	0	0	0	0.0%
526000 - Worker's Comp Benefits	10,554	11,995	10,097	-1,898	-15.8%
527000 - On-Behalf	122,334	0	0	0	0.0%
529000 - Non-Certified Retirement	1,013	1,013	986	-27	-2.7%
530000 - Purchased Professional Service	116,870	52,500	0	-52,500	-100.0%
541000 - Water, Sewer And Cleaning Serv	304,657	315,373	397,873	82,500	26.2%
543000 - Repair and Maintenance Service	550,223	1,968,802	1,984,947	16,145	0.8%
544200 - Rental of equipment	6,869	17,200	25,000	7,800	45.3%
544400 - Other Rentals	69,360	85,000	85,000	0	0.0%
552000 - Admin/Insurance	187,365	234,068	234,068	0	0.0%
553000 - Communication	37,959	105,630	10,000	-95,630	-90.5%
558007 - Travel-In System Travel	0	0	0	0	0.0%
558008 - Travel-Out Of System	6,244	13,552	7,000	-6,552	-48.3%
559500 - Other Purchased Services	1,160,846	542,408	535,047	-7,361	-1.4%
559522 - Safety Purchased Services	77,073	250,000	560,000	310,000	124.0%
561000 - Supplies	107,757	202,000	237,000	35,000	17.3%
561022 - Safety Supplies	94,184	100,100	50,000	-50,100	-50.0%
561200 - Purchase Of Computer Software	19,383	26,000	26,000	0	0.0%
561500 - Expendable Equipment	37,240	112,765	112,765	0	0.0%
562000 - Energy/electric	2,227,432	2,421,186	2,491,000	69,814	2.9%
571000 - Land Acquisition And Developme	0	0	0	0	0.0%
573000 - Equipment Over \$5,000	33,599	174,772	130,000	-44,772	-25.6%
581000 - Registration Fees/Dues	1,994	5,500	7,500	2,000	36.4%
589000 - Other Expenditures	0	0	0	0	0.0%
Grand Total	7,575,404	8,862,185	9,041,010	178,825	2.0%

Cost Center Object Report
Custodial Services 26541/26542

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
518600 - Custodial Personnel	2,338,405	2,080,243	2,638,365	558,122	26.8%
521000 - Employee Benefits/State Health	790,289	805,140	846,720	41,580	5.2%
522000 - Employee Benefits/FICA	133,723	128,975	130,068	1,093	0.8%
522100 - Employee Benefits/Medicare	31,274	30,163	30,420	257	0.9%
523000 - Teachers Retirement	1,265	2,335	0	-2,335	-100.0%
524500 - PSERS Match	13,407	0	0	0	0.0%
526000 - Worker's Comp Benefits	13,971	14,703	16,456	1,753	11.9%
529000 - Non-Certified Retirement	2,483	2,472	2,621	149	6.0%
544400 - Other Rentals	0	22,000	40,500	18,500	84.1%
559500 - Other Purchased Services	0	381,371	391,371	10,000	2.6%
561000 - Supplies	231,030	321,824	396,824	75,000	23.3%
561500 - Expendable Equipment	10,725	36,000	25,000	-11,000	-30.6%
573000 - Equipment Over \$5,000	53,765	160,000	50,000	-110,000	-68.8%
Grand Total	3,620,338	3,985,226	4,568,345	583,119	14.6%

**Cost Center Object Report
Transportation 27001/27002**

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
514200 - Salaries (Clerical)	87,761	32,775	45,572	12,797	39.0%
518000 - Salaries (Bus Drivers)	3,805,239	2,975,056	3,208,119	233,063	7.8%
518100 - Maint/Trans/Security/Warehouse	607,275	326,688	320,533	-6,155	-1.9%
518200 - Bus Monitors	0	550,000	402,222	-147,778	-26.9%
518600 - Custodial Personnel	0	0	0	0	0.0%
519000 - Other Management Personnel	312,211	199,094	225,843	26,749	13.4%
519100 - Other Administrative Personnel	46,355	47,315	48,294	979	2.1%
521000 - Employee Benefits/State Health	1,672,385	1,719,816	1,618,465	-101,351	-5.9%
522000 - Employee Benefits/FICA	269,695	256,118	233,290	-22,828	-8.9%
522100 - Employee Benefits/Medicare	63,073	59,898	54,560	-5,338	-8.9%
523000 - Teachers Retirement	152,186	132,305	112,556	-19,749	-14.9%
524500 - PSERS Match	15,861	0	0	0	0.0%
526000 - Worker's Comp Benefits	30,001	30,920	29,451	-1,469	-4.8%
527000 - On-Behalf	177,922	0	0	0	0.0%
529000 - Non-Certified Retirement	5,530	5,446	4,881	-565	-10.4%
530000 - Purchased Professional Service	11,690	25,000	25,000	0	0.0%
543000 - Repair and Maintenance Service	132,864	65,000	75,000	10,000	15.4%
544400 - Other Rentals	9,035	8,000	10,000	2,000	25.0%
552000 - Admin/Insurance	248,467	273,328	273,328	0	0.0%
553000 - Communication	5,322	9,000	13,000	4,000	44.4%
558007 - Travel-In System Travel	0	0	0	0	0.0%
558008 - Travel-Out Of System	3,683	8,700	13,000	4,300	49.4%
559500 - Other Purchased Services	180,144	135,000	115,000	-20,000	-14.8%
561000 - Supplies	396,671	205,000	20,000	-185,000	-90.2%
561001 - Shop Supplies	0	145,000	405,000	260,000	179.3%
561002 - Training	0	0	5,000	5,000	100.0%
561200 - Purchase Of Computer Software	1,450	3,800	105,000	101,200	2663.2%
561500 - Expendable Equipment	0	0	0	0	0.0%
562000 - Energy/electric	514,906	947,500	0	-947,500	-100.0%
562100 - Fuel Purchases	0	0	850,000	850,000	100.0%
573000 - Equipment Over \$5,000	225,674	867,000	154,400	-712,600	-82.2%
573200 - Purchase Or Lease Purchase Of	0	0	1,015,600	1,015,600	100.0%
581000 - Registration Fees/Dues	3,206	6,750	3,500	-3,250	-48.1%
Grand Total	8,978,604	9,034,509	9,386,614	352,105	3.9%

Cost Center Object Report
Central Support Services 28101/28102

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511300 - Substitute/Certified	0	0	670,085	670,085	100.0%
527000 - On-Behalf	5,388	0	0	0	100.0%
543000 - Repair and Maintenance Service	0	3,556	0	-3,556	-100.0%
559500 - Other Purchased Services	0	3,360	0	-3,360	-100.0%
561000 - Supplies	0	0	0	0	0.0%
561500 - Expendable Equipment	0	1,671	0	-1,671	-100.0%
Grand Total	5,388	8,587	670,085	661,498	7703.5%

Cost Center Object Report
Public Relations 28231/28232

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
514200 - Salaries (Clerical)	38,913	38,913	38,913	0	0.0%
516100 - Technology Specialist	0	0	0	0	100.0%
519100 - Other Administrative Personnel	91,011	92,558	94,124	1,566	1.7%
521000 - Employee Benefits/State Health	22,680	22,680	22,680	0	0.0%
522000 - Employee Benefits/FICA	7,562	8,152	7,829	-323	-4.0%
522100 - Employee Benefits/Medicare	1,768	1,906	1,831	-75	-3.9%
523000 - Teachers Retirement	27,466	25,058	26,355	1,297	5.2%
524500 - PSERS Match	0	0	0	0	0.0%
526000 - Worker's Comp Benefits	780	920	931	11	1.2%
529000 - Non-Certified Retirement	54	54	54	0	0.0%
530000 - Purchased Professional Service	40	200	200	0	0.0%
558007 - Travel-In System Travel	2,158	2,500	2,500	0	0.0%
558008 - Travel-Out Of System	3,005	3,200	3,200	0	0.0%
559500 - Other Purchased Services	33,806	31,800	31,800	0	0.0%
561000 - Supplies	2,016	2,000	2,000	0	0.0%
561600 - Expendable Computer Equip	0	0	0	0	0.0%
564200 - Books, Periodicals, Supplies	395	355	355	0	0.0%
581000 - Registration Fees/Dues	2,776	2,300	2,300	0	0.0%
589000 - Other Expenditures	1,498	1,550	1,550	0	0.0%
Grand Total	235,926	234,146	236,622	2,476	1.1%

Cost Center Object Report
Personnel Services 28311/28312

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
514100 - Executive Secretary	0	0	0	0	0.0%
514200 - Salaries (Clerical)	234,152	224,296	313,061	88,765	39.6%
519000 - Other Management Personnel	126,351	126,352	126,352	0	0.0%
519100 - Other Administrative Personnel	0	85,000	0	-85,000	-100.0%
521000 - Employee Benefits/State Health	55,755	56,700	45,360	-11,340	-20.0%
522000 - Employee Benefits/FICA	21,396	21,740	16,897	-4,843	-22.3%
522100 - Employee Benefits/Medicare	5,004	5,084	3,952	-1,132	-22.3%
523000 - Teachers Retirement	76,210	66,833	44,010	-22,823	-34.1%
524500 - PSERS Match	0	0	0	0	0.0%
526000 - Worker's Comp Benefits	1,544	1,520	1,555	35	2.3%
529000 - Non-Certified Retirement	140	135	135	0	0.0%
558007 - Travel-In System Travel	42	550	500	-50	-9.1%
558008 - Travel-Out Of System	4,555	7,750	9,000	1,250	16.1%
559500 - Other Purchased Services	14,933	16,520	17,000	480	2.9%
561000 - Supplies	6,397	8,500	8,000	-500	-5.9%
561200 - Purchase Of Computer Software	19,455	21,505	24,000	2,495	11.6%
581000 - Registration Fees/Dues	-5,570	16,500	16,500	0	0.0%
Grand Total	560,364	658,985	626,322	-32,663	-5.0%

Cost Center Object Report
Office of Student Assignment 28421/28422

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
514200 - Salaries (Clerical)	35,545	36,015	36,485	470	1.3%
519100 - Other Administrative Personnel	63,560	64,882	66,527	1,645	2.5%
521000 - Employee Benefits/State Health	21,910	21,720	21,742	22	0.1%
522000 - Employee Benefits/FICA	5,898	12,146	6,104	-6,042	-49.7%
522100 - Employee Benefits/Medicare	1,379	2,840	1,428	-1,412	-49.7%
523000 - Teachers Retirement	20,951	19,231	20,407	1,176	6.1%
526000 - Worker's Comp Benefits	595	706	721	15	2.1%
529000 - Non-Certified Retirement	52	52	52	0	0.0%
559500 - Other Purchased Services	24,154	24,154	24,154	0	0.0%
561000 - Supplies	491	1,532	1,532	0	0.0%
Grand Total	174,534	183,278	179,152	-4,126	-2.3%

Cost Center Object Report
Other Support Services 29001/29002

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000 - Purchased Professional Service	98,410	98,410	98,410	0	0.0%
581200 - RESA Fees	42,403	42,403	42,403	0	0.0%
Grand Total	140,813	140,813	140,813	0	0.0%



Troup County School System

Your Future Starts Today

COST CENTER

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Callaway Elementary	92	Special Education Instruction	107
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Cost Center Object Report
Berta Weathersbee Elementary School 30601/30602

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000 - Salaries, Teachers	1,290,453	1,310,028	1,402,414	92,386	7.1%
511300 - Substitute/Certified	17,251	0	0	0	0.0%
511400 - Substitute/Non Certified	434	0	0	0	0.0%
511800 - Art ,Music, and PE	106,387	103,316	100,264	-3,052	-3.0%
513000 - Principal	102,096	104,490	97,990	-6,500	-6.2%
513100 - Assistant Principal	57,664	46,745	90,490	43,745	93.6%
514000 - Salaries (Tchr Aides/Paraprof)	46,306	29,735	45,639	15,904	53.5%
514100 - Executive Secretary	26,356	26,497	26,908	411	1.6%
514200 - Salaries (Clerical)	20,028	19,666	19,976	310	1.6%
517200 - Elementary Counselor	52,435	56,064	57,649	1,585	2.8%
521000 - Employee Benefits/State Health	293,868	273,901	309,290	35,389	12.9%
522000 - Employee Benefits/FICA	100,422	103,141	107,559	4,418	4.3%
522100 - Employee Benefits/Medicare	23,486	24,120	25,155	1,035	4.3%
523000 - Teachers Retirement	355,025	324,778	365,162	40,384	12.4%
524500 - PSERS Match	0	0	0	0	0.0%
526000 - Worker's Comp Benefits	10,226	11,163	12,903	1,740	15.6%
529000 - Non-Certified Retirement	831	1,574	913	-661	-42.0%
530000 - Purchased Professional Service	0	0	0	0	0.0%
558000 - Travel	1,649	4,450	1,000	-3,450	-77.5%
561000 - Supplies	14,637	20,360	17,258	-3,102	-15.2%
561200 - Purchase Of Computer Software	0	0	600	600	100.0%
561500 - Expendable Equipment	0	0	3,500	3,500	100.0%
564100 - Textbooks	0	0	0	0	0.0%
564200 - Books, Periodicals, Supplies	0	0	0	0	0.0%
Grand Total	2,519,553	2,460,028	2,684,670	224,642	9.1%

Cost Center Object Report
Hollis Hand Elementary School 30801/30802

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000 - Salaries, Teachers	2,038,674	1,925,023	2,044,562	119,539	6.2%
511300 - Substitute/Certified	14,284	0	0	0	0.0%
511400 - Substitute/Non Certified	-2	0	0	0	0.0%
511800 - Art ,Music, and PE	99,611	100,379	115,011	14,632	14.6%
513000 - Principal	171,496	71,052	95,596	24,544	34.5%
513100 - Assistant Principal	42,193	41,507	83,014	41,507	100.0%
514000 - Salaries (Tchr Aides/Paraprof)	134,095	86,990	62,494	-24,496	-28.2%
514100 - Executive Secretary	34,702	32,921	32,921	0	0.0%
514200 - Salaries (Clerical)	25,247	25,573	22,293	-3,280	-12.8%
516500 - Librarian/Media Specialist	74,586	74,526	53,430	-21,096	-28.3%
517200 - Elementary Counselor	56,064	56,064	57,649	1,585	2.8%
519000 - Other Management Personnel	0	0	0	0	0.0%
521000 - Employee Benefits/State Health	469,074	503,619	465,955	-37,664	-7.5%
522000 - Employee Benefits/FICA	154,717	152,438	137,645	-14,793	-9.7%
522100 - Employee Benefits/Medicare	36,184	35,650	32,191	-3,459	-9.7%
523000 - Teachers Retirement	565,995	547,084	479,199	-67,885	-12.4%
524500 - PSERS Match	0	0	0	0	0.0%
526000 - Worker's Comp Benefits	16,114	19,306	16,932	-2,374	-12.3%
529000 - Non-Certified Retirement	1,310	1,254	1,123	-131	-10.4%
530000 - Purchased Professional Service	0	0	0	0	0.0%
558000 - Travel	0	0	0	0	0.0%
559500 - Other Purchased Services	324	0	0	0	0.0%
561000 - Supplies	36,925	43,165	37,070	-6,095	-14.1%
564200 - Books, Periodicals, Supplies	0	0	8,140	8,140	100.0%
581000 - Registration Fees/Dues	525	0	0	0	0.0%
Grand Total	3,972,115	3,716,551	3,745,225	28,675	0.8%

Cost Center Object Report
Elementary Education 31001/31002

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000 - Salaries, Teachers	199,655	175,000	175,000	0	0.0%
511400 - Substitute/Non Certified	0	0	0	0	0.0%
511700 - Teacher-Extended Year	0	0	0	0	0.0%
514000 - Salaries (Tchr Aides/Paraprof)	12,999	0	0	0	0.0%
521000 - Employee Benefits/State Health	-9,036	0	0	0	0.0%
522000 - Employee Benefits/FICA	13,243	10,850	10,850	0	0.0%
522100 - Employee Benefits/Medicare	3,097	2,550	2,550	0	0.0%
523000 - Teachers Retirement	25,128	33,355	33,355	0	0.0%
524500 - PSERS Match	0	0	0	0	0.0%
526000 - Worker's Comp Benefits	-29	0	0	0	0.0%
529000 - Non-Certified Retirement	-7	0	0	0	0.0%
530000 - Purchased Professional Service	46,667	54,000	25,000	-29,000	-53.7%
558000 - Travel	3,347	0	0	0	0.0%
558007 - Travel-In System Travel	5,406	6,300	6,000	-300	-4.8%
558008 - Travel-Out Of System	1,068	1,200	1,200	0	0.0%
559500 - Other Purchased Services	50,893	44,148	5,000	-39,148	-88.7%
561000 - Supplies	248,069	204,989	479,500	274,511	133.9%
561100 - Supplies - Technology Related	0	0	0	0	0.0%
561200 - Purchase Of Computer Software	34,881	63,000	150,000	87,000	138.1%
561500 - Expendable Equipment	0	2,000	3,687	1,687	84.4%
564100 - Textbooks	326,939	39,250	127,500	88,250	224.8%
573000 - Equipment Over \$5,000	0	0	0	0	0.0%
581000 - Registration Fees/Dues	21,880	22,500	4,500	-18,000	-80.0%
Grand Total	984,201	659,142	1,024,142	365,000	55.4%

Cost Center Object Report
Hillcrest Elementary School 34001-34002

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000 - Salaries, Teachers	1,239,864	1,155,606	1,322,729	167,123	14.5%
511300 - Substitute/Certified	60,170	413,979	0	-413,979	-100.0%
511400 - Substitute/Non Certified	812	0	0	0	0.0%
511800 - Art ,Music, and PE	108,495	101,747	108,147	6,400	6.3%
513000 - Principal	106,521	105,331	93,272	-12,059	-11.4%
513100 - Assistant Principal	42,680	78,794	87,490	8,696	11.0%
514000 - Salaries (Tchr Aides/Paraprof)	48,877	28,145	57,577	29,432	104.6%
514100 - Executive Secretary	32,921	32,921	32,921	0	0.0%
514200 - Salaries (Clerical)	25,573	25,573	25,573	0	0.0%
516500 - Librarian/Media Specialist	36,597	36,518	36,518	0	0.0%
517200 - Elementary Counselor	70,432	72,449	72,449	0	0.0%
519900 - Other Salaries And Compensatio	0	0	0	0	0.0%
521000 - Employee Benefits/State Health	316,667	335,080	318,263	-16,817	-5.0%
522000 - Employee Benefits/FICA	101,465	127,290	99,821	-27,469	-21.6%
522100 - Employee Benefits/Medicare	23,729	29,771	23,347	-6,424	-21.6%
523000 - Teachers Retirement	363,399	329,428	339,763	10,335	3.1%
524500 - PSERS Match	0	0	0	0	0.0%
526000 - Worker's Comp Benefits	10,555	12,355	12,262	-93	-0.8%
529000 - Non-Certified Retirement	860	820	797	-23	-2.8%
530000 - Purchased Professional Service	0	0	0	0	0.0%
558000 - Travel	0	0	0	0	0.0%
559500 - Other Purchased Services	0	0	0	0	0.0%
561000 - Supplies	27,257	28,160	26,153	-2,007	-7.1%
561500 - Expendable Equipment	0	0	0	0	0.0%
581000 - Registration Fees/Dues	0	0	0	0	0.0%
Grand Total	2,616,873	2,913,967	2,657,082	-256,885	-8.8%

Cost Center Object Report
Long Cane Elementary School 34101/34102

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000 - Salaries, Teachers	1,863,390	1,865,981	1,921,223	55,242	3.0%
511300 - Substitute/Certified	115,215	66,658	0	-66,658	-100.0%
511400 - Substitute/Non Certified	1,714	0	16,874	16,874	0.0%
511800 - Art ,Music, and PE	59,877	106,636	55,619	-51,017	-47.8%
513000 - Principal	95,580	95,580	100,456	4,876	5.1%
513100 - Assistant Principal	44,490	42,610	87,490	44,880	105.3%
514000 - Salaries (Tchr Aides/Paraprof)	60,180	58,652	77,699	19,047	32.5%
514100 - Executive Secretary	0	0	0	0	0.0%
514200 - Salaries (Clerical)	51,268	52,005	52,740	735	1.4%
516500 - Librarian/Media Specialist	70,656	70,432	72,449	2,017	2.9%
517200 - Elementary Counselor	56,264	56,064	57,649	1,585	2.8%
519000 - Other Management Personnel	0	0	0	0	0.0%
519900 - Other Salaries And Compensatio	0	0	0	0	0.0%
521000 - Employee Benefits/State Health	392,429	408,411	416,770	8,359	2.0%
522000 - Employee Benefits/FICA	139,933	147,385	139,182	-8,203	-5.6%
522100 - Employee Benefits/Medicare	32,726	34,469	32,551	-1,918	-5.6%
523000 - Teachers Retirement	498,913	453,033	484,196	31,163	6.9%
524500 - PSERS Match	0	0	0	0	0.0%
526000 - Worker's Comp Benefits	14,723	16,995	17,230	235	1.4%
529000 - Non-Certified Retirement	1,205	1,192	1,185	-7	-0.6%
558000 - Travel	0	0	200	200	100.0%
558008 - Travel-Out Of System	550	0	1,000	1,000	100.0%
561000 - Supplies	25,085	41,566	39,103	-2,463	-5.9%
564200 - Books, Periodicals, Supplies	2,789	0	2,000	2,000	100.0%
581000 - Registration Fees/Dues	3,491	0	2,000	2,000	100.0%
Grand Total	3,530,479	3,517,669	3,577,616	59,947	1.7%

Cost Center Object Report
Rosemont Elementary School 34301/34302

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000 - Salaries, Teachers	1,918,156	1,748,744	1,792,542	43,798	2.5%
511300 - Substitute/Certified	42,486	19,240	0	-19,240	-100.0%
511400 - Substitute/Non Certified	614	0	0	0	0.0%
511800 - Art ,Music, and PE	88,616	43,071	99,486	56,415	131.0%
513000 - Principal	92,402	100,456	100,456	0	0.0%
513100 - Assistant Principal	56,419	51,685	78,794	27,109	52.5%
514000 - Salaries (Tchr Aides/Paraprof)	63,409	62,941	81,521	18,580	29.5%
514100 - Executive Secretary	25,113	25,573	25,573	0	0.0%
514200 - Salaries (Clerical)	32,921	32,921	32,921	0	0.0%
516500 - Librarian/Media Specialist	66,812	68,474	55,010	-13,464	-19.7%
517200 - Elementary Counselor	47,715	49,050	45,160	-3,890	-7.9%
521000 - Employee Benefits/State Health	423,025	424,672	390,516	-34,156	-8.0%
522000 - Employee Benefits/FICA	140,365	136,656	132,480	-4,176	-3.1%
522100 - Employee Benefits/Medicare	32,827	31,962	30,985	-977	-3.1%
523000 - Teachers Retirement	510,161	452,187	455,780	3,593	0.8%
524500 - PSERS Match	0	0	0	0	0.0%
526000 - Worker's Comp Benefits	15,286	17,468	16,846	-622	-3.6%
529000 - Non-Certified Retirement	1,212	1,203	1,120	-83	-6.9%
530000 - Purchased Professional Service	0	0	0	0	0.0%
541000 - Water, Sewer And Cleaning Serv	0	0	0	0	0.0%
558000 - Travel	654	654	0	-654	-100.0%
558008 - Travel-Out Of System	131	131	0	-131	-100.0%
559500 - Other Purchased Services	248	248	0	-248	-100.0%
561000 - Supplies	29,144	35,862	36,104	242	0.7%
564200 - Books, Periodicals, Supplies	5,543	5,641	5,641	0	0.0%
581000 - Registration Fees/Dues	1,200	1,200	0	-1,200	-100.0%
Grand Total	3,594,459	3,310,039	3,380,935	70,896	2.1%

Cost Center Object Report
West Point Elementary School 34401/34402

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000 - Salaries, Teachers	1,471,340	1,448,330	1,507,154	58,824	4.1%
511300 - Substitute/Certified	18,651	0	0	0	0.0%
511400 - Substitute/Non Certified	0	0	0	0	0.0%
511800 - Art ,Music, and PE	113,751	128,745	115,208	-13,537	-10.5%
513000 - Principal	100,455	100,456	100,456	0	0.0%
513100 - Assistant Principal	42,680	78,794	80,872	2,078	2.6%
514000 - Salaries (Tchr Aides/Paraprof)	95,397	91,916	77,997	-13,919	-15.1%
514100 - Executive Secretary	32,921	32,921	32,921	0	0.0%
514200 - Salaries (Clerical)	25,247	25,573	25,573	0	0.0%
516500 - Librarian/Media Specialist	52,314	106,838	56,064	-50,774	-47.5%
517200 - Elementary Counselor	66,320	66,320	66,320	0	0.0%
517300 - Secondary Counselor	0	0	0	0	0.0%
521000 - Employee Benefits/State Health	323,838	363,092	321,262	-41,830	-11.5%
522000 - Employee Benefits/FICA	116,876	129,075	119,155	-9,920	-7.7%
522100 - Employee Benefits/Medicare	27,334	30,188	27,869	-2,319	-7.7%
523000 - Teachers Retirement	418,662	399,252	406,396	7,144	1.8%
524500 - PSERS Match	0	0	0	0	0.0%
526000 - Worker's Comp Benefits	11,972	14,347	14,451	104	0.7%
529000 - Non-Certified Retirement	999	958	995	37	3.9%
558000 - Travel	218	380	0	-380	-100.0%
558008 - Travel-Out Of System	0	0	0	0	0.0%
561000 - Supplies	29,357	28,410	27,968	-442	-1.6%
561200 - Purchase Of Computer Software	0	0	0	0	0.0%
564200 - Books, Periodicals, Supplies	0	0	0	0	0.0%
581000 - Registration Fees/Dues	380	0	0	0	0.0%
Grand Total	2,948,710	3,045,595	2,980,661	-64,934	-2.1%

Cost Center Object Report
Ethel Kight Elementary School 34501/34502

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000 - Salaries, Teachers	2,279,346	2,289,091	2,370,814	81,723	3.6%
511300 - Substitute/Certified	67,739	48,024	0	-48,024	-100.0%
511400 - Substitute/Non Certified	1,402	0	0	0	0.0%
511800 - Art ,Music, and PE	126,815	24,481	118,340	93,859	383.4%
513000 - Principal	100,455	100,456	100,456	0	0.0%
513100 - Assistant Principal	127,705	123,271	87,490	-35,781	-29.0%
514000 - Salaries (Tchr Aides/Paraprof)	77,218	48,558	79,723	31,165	64.2%
514100 - Executive Secretary	30,512	30,923	31,315	392	1.3%
514200 - Salaries (Clerical)	23,599	23,941	24,252	311	1.3%
516500 - Librarian/Media Specialist	56,064	56,064	57,649	1,585	2.8%
517200 - Elementary Counselor	52,314	54,324	56,064	1,740	3.2%
521000 - Employee Benefits/State Health	537,837	538,123	518,161	-19,962	-3.7%
522000 - Employee Benefits/FICA	170,589	178,864	169,908	-8,956	-5.0%
522100 - Employee Benefits/Medicare	39,896	41,830	39,737	-2,093	-5.0%
523000 - Teachers Retirement	609,294	545,767	580,057	34,290	6.3%
524500 - PSERS Match	0	0	0	0	0.0%
526000 - Worker's Comp Benefits	17,977	20,997	21,487	490	2.3%
529000 - Non-Certified Retirement	1,492	1,439	1,412	-27	-1.9%
530000 - Purchased Professional Service	0	0	0	0	0.0%
558000 - Travel	335	359	0	-359	-100.0%
559500 - Other Purchased Services	836	0	0	0	0.0%
561000 - Supplies	37,066	44,805	43,643	-1,162	-2.6%
564200 - Books, Periodicals, Supplies	0	0	0	0	0.0%
581000 - Registration Fees/Dues	272	0	0	0	0.0%
Grand Total	4,358,763	4,171,317	4,300,508	129,191	3.1%

Cost Center Object Report
Clearview Elementary School 34601/34602

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000 - Salaries, Teachers	2,346,905	2,110,892	2,418,913	308,021	14.6%
511300 - Substitute/Certified	71,722	57,801	15,915	-41,886	-72.5%
511400 - Substitute/Non Certified	4,568	0	0	0	0.0%
511600 - Professional Development Stipe	0	0	0	0	0.0%
511800 - Art ,Music, and PE	129,790	99,479	126,354	26,875	27.0%
513000 - Principal	90,716	90,716	90,716	0	0.0%
513100 - Assistant Principal	157,355	41,507	168,044	126,537	304.9%
514000 - Salaries (Tchr Aides/Paraprof)	28,109	3,046	46,299	43,253	1420.0%
514100 - Executive Secretary	32,921	32,921	32,921	0	0.0%
514200 - Salaries (Clerical)	25,247	25,573	25,573	0	0.0%
516500 - Librarian/Media Specialist	67,713	66,320	66,320	0	0.0%
517200 - Elementary Counselor	56,064	56,064	57,649	1,585	2.8%
519900 - Other Salaries And Compensatio	0	0	0	0	0.0%
521000 - Employee Benefits/State Health	489,837	500,929	513,257	12,328	2.5%
522000 - Employee Benefits/FICA	176,093	161,635	167,179	5,544	3.4%
522100 - Employee Benefits/Medicare	41,183	37,803	39,098	1,295	3.4%
523000 - Teachers Retirement	629,873	540,826	574,627	33,801	6.2%
524500 - PSERS Match	0	0	0	0	0.0%
526000 - Worker's Comp Benefits	18,675	20,963	20,985	22	0.1%
529000 - Non-Certified Retirement	1,512	1,442	1,399	-43	-3.0%
530000 - Purchased Professional Service	0	0	0	0	0.0%
558000 - Travel	0	0	0	0	0.0%
558008 - Travel-Out Of System	0	0	0	0	0.0%
561000 - Supplies	44,431	48,026	43,490	-4,536	-9.4%
564200 - Books, Periodicals, Supplies	2,431	2,271	7,000	4,729	208.2%
581000 - Registration Fees/Dues	4,880	5,000	0	-5,000	-100.0%
Grand Total	4,420,026	3,903,214	4,415,739	512,525	13.1%

Cost Center Object Report
Hogansville Elementary School 35101/35102

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000 - Salaries, Teachers	1,718,136	1,756,592	1,558,075	-198,517	-11.3%
511300 - Substitute/Certified	6,787	0	0	0	0.0%
511400 - Substitute/Non Certified	952	0	0	0	0.0%
511800 - Art ,Music, and PE	103,690	50,302	93,854	43,552	86.6%
513000 - Principal	90,716	90,716	90,716	0	0.0%
513100 - Assistant Principal	43,904	51,934	91,098	39,164	75.4%
514000 - Salaries (Tchr Aides/Paraprof)	82,515	28,731	59,391	30,660	106.7%
514100 - Executive Secretary	32,921	32,921	32,921	0	0.0%
514200 - Salaries (Clerical)	24,252	24,594	24,921	327	1.3%
516500 - Librarian/Media Specialist	75,136	74,526	74,526	0	0.0%
517200 - Elementary Counselor	50,793	66,320	56,064	-10,256	-15.5%
521000 - Employee Benefits/State Health	399,189	408,786	395,105	-13,681	-3.3%
522000 - Employee Benefits/FICA	129,200	137,089	122,907	-14,182	-10.3%
522100 - Employee Benefits/Medicare	30,216	32,064	28,742	-3,322	-10.4%
523000 - Teachers Retirement	469,162	426,562	419,097	-7,465	-1.8%
524500 - PSERS Match	0	0	0	0	0.0%
526000 - Worker's Comp Benefits	13,554	15,961	15,212	-749	-4.7%
529000 - Non-Certified Retirement	1,139	1,092	1,077	-15	-1.4%
530000 - Purchased Professional Service	0	0	0	0	0.0%
559500 - Other Purchased Services	0	0	0	0	0.0%
561000 - Supplies	29,997	30,598	27,505	-3,093	-10.1%
561500 - Expendable Equipment	0	0	0	0	0.0%
562000 - Energy/electric	0	0	0	0	0.0%
564200 - Books, Periodicals, Supplies	4,779	4,681	5,000	319	6.8%
Grand Total	3,307,036	3,233,469	3,096,211	-137,258	-4.2%

Cost Center Object Report
Callaway Elementary School 36401/36402

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000 - Salaries, Teachers	2,141,696	2,063,535	2,062,563	-972	0.0%
511300 - Substitute/Certified	11,487	0	0	0	0.0%
511400 - Substitute/Non Certified	220	0	0	0	0.0%
511800 - Art ,Music, and PE	191,742	244,167	179,768	-64,399	-26.4%
513000 - Principal	100,455	100,456	100,456	0	0.0%
513100 - Assistant Principal	81,914	39,397	158,319	118,922	301.9%
514000 - Salaries (Tchr Aides/Paraprof)	92,744	56,099	21,503	-34,596	-61.7%
514100 - Executive Secretary	56,204	56,905	58,494	1,589	2.8%
514200 - Salaries (Clerical)	23,272	23,599	23,941	342	1.4%
516500 - Librarian/Media Specialist	67,692	66,820	66,320	-500	-0.7%
517200 - Elementary Counselor	59,873	60,964	60,964	0	0.0%
521000 - Employee Benefits/State Health	509,298	498,076	468,150	-29,926	-6.0%
522000 - Employee Benefits/FICA	162,064	161,200	157,501	-3,699	-2.3%
522100 - Employee Benefits/Medicare	37,902	37,701	36,835	-866	-2.3%
523000 - Teachers Retirement	590,589	532,088	540,680	8,592	1.6%
524500 - PSERS Match	5	0	0	0	0.0%
526000 - Worker's Comp Benefits	17,172	20,150	19,599	-551	-2.7%
529000 - Non-Certified Retirement	1,459	1,402	1,264	-138	-9.8%
530000 - Purchased Professional Service	0	0	0	0	0.0%
541000 - Water, Sewer And Cleaning Serv	0	0	0	0	0.0%
558000 - Travel	786	3,550	2,000	-1,550	-43.7%
558008 - Travel-Out Of System	0	0	0	0	0.0%
559500 - Other Purchased Services	0	0	0	0	0.0%
561000 - Supplies	33,355	34,387	28,700	-5,687	-16.5%
561500 - Expendable Equipment	350	350	1,800	1,450	414.3%
562000 - Energy/electric	0	0	0	0	0.0%
564200 - Books, Periodicals, Supplies	5,000	5,000	5,000	0	0.0%
581000 - Registration Fees/Dues	1,949	2,545	2,000	-545	-21.4%
589000 - Other Expenditures	2,243	6,500	8,928	2,428	37.4%
Grand Total	4,189,470	4,014,891	4,004,785	-545	-0.3%

Cost Center Object Report
Franklin Forest Elementary School 36601/36602

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000 - Salaries, Teachers	2,612,696	2,731,468	2,766,601	35,133	1.3%
511300 - Substitute/Certified	46,453	0	0	0	0.0%
511400 - Substitute/Non Certified	1,992	0	0	0	0.0%
511800 - Art ,Music, and PE	150,163	146,881	160,682	13,801	9.4%
513000 - Principal	93,272	95,596	95,596	0	0.0%
513100 - Assistant Principal	134,357	119,962	162,540	42,578	35.5%
514000 - Salaries (Tchr Aides/Paraprof)	90,877	106,760	87,099	-19,661	-18.4%
514100 - Executive Secretary	32,921	32,921	32,921	0	0.0%
514200 - Salaries (Clerical)	21,624	0	0	0	0.0%
516500 - Librarian/Media Specialist	75,353	74,526	74,526	0	0.0%
517200 - Elementary Counselor	56,364	56,064	57,649	1,585	2.8%
521000 - Employee Benefits/State Health	552,533	595,828	559,812	-36,016	-6.0%
522000 - Employee Benefits/FICA	192,061	211,745	189,500	-22,245	-10.5%
522100 - Employee Benefits/Medicare	44,918	49,522	44,321	-5,201	-10.5%
523000 - Teachers Retirement	685,255	651,948	650,680	-1,268	-0.2%
524500 - PSERS Match	0	0	0	0	0.0%
526000 - Worker's Comp Benefits	20,408	24,706	24,062	-644	-2.6%
529000 - Non-Certified Retirement	1,582	1,582	1,563	-19	-1.2%
530000 - Purchased Professional Service	0	0	0	0	0.0%
558000 - Travel	0	0	0	0	0.0%
558008 - Travel-Out Of System	0	0	0	0	0.0%
559500 - Other Purchased Services	93	0	0	0	0.0%
561000 - Supplies	52,843	50,962	55,935	4,973	9.8%
573000 - Equipment Over \$5,000	0	0	0	0	0.0%
581000 - Registration Fees/Dues	0	0	0	0	0.0%
Grand Total	4,865,763	4,950,471	4,963,487	13,016	0.3%

Cost Center Object Report
Middle School Education 41001/41002

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
519900 - Other Salaries And Compensatio	0	0	0	0	0.0%
521000 - Employee Benefits/State Health	-3,780	0	0	0	0.0%
522000 - Employee Benefits/FICA	0	0	0	0	0.0%
522100 - Employee Benefits/Medicare	0	0	0	0	0.0%
523000 - Teachers Retirement	68	0	0	0	0.0%
524500 - PSERS Match	0	0	0	0	0.0%
526000 - Worker's Comp Benefits	0	0	0	0	0.0%
529000 - Non-Certified Retirement	0	0	0	0	0.0%
558007 - Travel-In System Travel	421	3,500	1,000	-2,500	-71.4%
558008 - Travel-Out Of System	12	500	3,000	2,500	500.0%
559500 - Other Purchased Services	25,111	42,320	30,000	-12,320	-29.1%
561000 - Supplies	18,754	90,717	100,000	9,283	10.2%
561200 - Purchase Of Computer Software	29,629	60,000	31,000	-29,000	-48.3%
561500 - Expendable Equipment	0	7,473	10,000	2,527	33.8%
561600 - Expendable Computer Equip	0	0	12,000	12,000	100.0%
564100 - Textbooks	156,351	29,000	0	-29,000	-100.0%
564200 - Books, Periodicals, Supplies	11,371	15,000	6,225	-8,775	-58.5%
581000 - Registration Fees/Dues	15,005	13,715	10,000	-3,715	-27.1%
Grand Total	252,941	262,225	203,225	-59,000	-22.5%

Cost Center Object Report
Gardner Newman Middle School 41501/41502

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000 - Salaries, Teachers	3,255,158	3,492,027	3,743,006	250,979	7.2%
511300 - Substitute/Certified	72,886	39,258	0	-39,258	-100.0%
511400 - Substitute/Non Certified	2,600	0	0	0	0.0%
511500 - Salaries (Extended Day)	0	0	0	0	0.0%
511800 - Art ,Music, and PE	200	0	0	0	0.0%
513000 - Principal	104,792	107,371	107,371	0	0.0%
513100 - Assistant Principal	187,396	181,081	181,081	0	0.0%
514000 - Salaries (Tchr Aides/Paraprof)	67,454	39,600	173,948	134,348	339.3%
514100 - Executive Secretary	32,921	32,921	32,921	0	0.0%
514200 - Salaries (Clerical)	95,915	96,917	95,966	-951	-1.0%
516500 - Librarian/Media Specialist	0	0	54,524	54,524	100.0%
517300 - Secondary Counselor	192,757	198,251	199,396	1,145	0.6%
517800 - Graduation Specialist	61,827	0	0	0	0.0%
518000 - Salaries (Bus Drivers)	0	0	0	0	0.0%
519100 - Other Administrative Personnel	94,908	88,013	88,013	0	0.0%
519900 - Other Salaries And Compensatio	0	0	0	0	0.0%
521000 - Employee Benefits/State Health	710,930	734,071	792,006	57,935	7.9%
522000 - Employee Benefits/FICA	246,291	265,130	256,491	-8,639	-3.3%
522100 - Employee Benefits/Medicare	57,601	62,006	59,688	-2,318	-3.7%
523000 - Teachers Retirement	886,205	811,275	877,140	65,865	8.1%
524500 - PSERS Match	63	0	0	0	0.0%
526000 - Worker's Comp Benefits	25,614	30,211	31,161	950	3.1%
529000 - Non-Certified Retirement	2,190	2,189	2,217	28	1.3%
558000 - Travel	0	0	0	0	0.0%
558008 - Travel-Out Of System	0	125	0	-125	-100.0%
559500 - Other Purchased Services	0	0	0	0	0.0%
561000 - Supplies	86,043	91,109	98,963	7,854	8.6%
561500 - Expendable Equipment	0	0	0	0	0.0%
581000 - Registration Fees/Dues	904	2,000	0	-2,000	-100.0%
Grand Total	6,184,654	6,273,555	6,793,892	520,337	8.3%

Cost Center Object Report
Long Cane Middle School 45701/45702

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000 - Salaries, Teachers	3,304,367	3,397,858	3,645,282	247,424	7.3%
511300 - Substitute/Certified	10,758	0	0	0	0.0%
511400 - Substitute/Non Certified	713	0	0	0	0.0%
511500 - Salaries (Extended Day)	0	0	0	0	0.0%
511800 - Art ,Music, and PE	280,661	382,767	314,159	-68,608	-17.9%
513000 - Principal	98,566	98,596	100,990	2,394	2.4%
513100 - Assistant Principal	175,139	161,667	165,887	4,220	2.6%
514000 - Salaries (Tchr Aides/Paraprof)	88,383	55,035	68,359	13,324	24.2%
514200 - Salaries (Clerical)	127,143	128,122	129,118	996	0.8%
516500 - Librarian/Media Specialist	49,050	50,884	52,314	1,430	2.8%
517300 - Secondary Counselor	178,493	179,804	189,477	9,673	5.4%
517800 - Graduation Specialist	59,282	0	0	0	0.0%
519100 - Other Administrative Personnel	95,865	88,491	88,491	0	0.0%
521000 - Employee Benefits/State Health	749,027	776,292	751,607	-24,685	-3.2%
522000 - Employee Benefits/FICA	264,340	278,425	265,248	-13,177	-4.7%
522100 - Employee Benefits/Medicare	61,820	65,114	62,034	-3,080	-4.7%
523000 - Teachers Retirement	947,679	854,730	896,815	42,085	4.9%
524500 - PSERS Match	0	0	0	0	0.0%
526000 - Worker's Comp Benefits	26,926	31,494	31,688	194	0.6%
529000 - Non-Certified Retirement	2,210	2,191	2,145	-46	-2.1%
530000 - Purchased Professional Service	4,500	0	6,000	6,000	100.0%
558000 - Travel	5,467	10,000	0	-10,000	-100.0%
558008 - Travel-Out Of System	-1,390	0	0	0	0.0%
559500 - Other Purchased Services	0	0	0	0	0.0%
561000 - Supplies	71,088	84,138	97,935	13,797	16.4%
561200 - Purchase Of Computer Software	0	0	0	0	0.0%
561500 - Expendable Equipment	0	0	0	0	0.0%
561600 - Expendable Computer Equip	0	0	0	0	0.0%
564200 - Books, Periodicals, Supplies	0	0	0	0	0.0%
573000 - Equipment Over \$5,000	0	0	0	0	0.0%
573400 - Purchase Of Computers	0	0	0	0	0.0%
581000 - Registration Fees/Dues	0	0	0	0	0.0%
Grand Total	6,600,087	6,645,608	6,867,549	221,941	3.3%

Cost Center Object Report
Callaway Middle School 46001/46002

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000 - Salaries, Teachers	2,536,244	2,664,073	2,665,248	1,175	0.0%
511300 - Substitute/Certified	45,526	38,040	0	-38,040	-100.0%
511400 - Substitute/Non Certified	30	0	0	0	0.0%
511800 - Art ,Music, and PE	178,328	249,406	237,661	-11,745	-4.7%
513000 - Principal	103,455	103,456	103,456	0	0.0%
513100 - Assistant Principal	175,272	163,808	173,234	9,426	5.8%
514000 - Salaries (Tchr Aides/Paraprof)	47,362	49,088	124,033	74,945	152.7%
514200 - Salaries (Clerical)	81,430	81,431	102,609	21,178	26.0%
516500 - Librarian/Media Specialist	62,697	62,697	64,481	1,784	2.8%
517300 - Secondary Counselor	142,999	144,957	144,957	0	0.0%
517800 - Graduation Specialist	54,524	0	0	0	0.0%
518300 - Ex. Curr. Supplement/Athletic	66,371	38,750	0	-38,750	-100.0%
519100 - Other Administrative Personnel	105,155	97,067	97,067	0	0.0%
519900 - Other Salaries And Compensatio	24,628	0	0	0	0.0%
521000 - Employee Benefits/State Health	610,911	632,382	649,507	17,125	2.7%
522000 - Employee Benefits/FICA	209,184	221,513	204,193	-17,320	-7.8%
522100 - Employee Benefits/Medicare	48,922	51,804	46,198	-5,606	-10.8%
523000 - Teachers Retirement	753,066	681,537	687,106	5,569	0.8%
524500 - PSERS Match	2	0	0	0	0.0%
526000 - Worker's Comp Benefits	21,796	25,420	24,848	-572	-2.3%
529000 - Non-Certified Retirement	1,725	1,666	1,707	41	2.5%
530000 - Purchased Professional Service	1,045	1,050	1,540	490	46.7%
541000 - Water, Sewer And Cleaning Serv	1,738	0	0	0	0.0%
558008 - Travel-Out Of System	5,630	5,630	0	-5,630	-100.0%
559500 - Other Purchased Services	0	0	0	0	0.0%
561000 - Supplies	57,846	51,860	69,435	17,575	33.9%
561500 - Expendable Equipment	0	0	0	0	0.0%
564200 - Books, Periodicals, Supplies	3,440	1,096	2,150	1,054	96.2%
581000 - Registration Fees/Dues	5,671	5,621	0	0	-100.0%
Grand Total	5,344,996	5,372,352	5,399,430	1,054	0.5%

Cost Center Object Report
LaGrange High School 50301/50302

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000 - Salaries, Teachers	3,685,518	3,553,184	3,822,530	269,346	7.6%
511300 - Substitute/Certified	15,198	3,000	0	-3,000	-100.0%
511400 - Substitute/Non Certified	20	0	0	0	0.0%
511500 - Salaries (Extended Day)	5,128	13,930	28,962	15,032	107.9%
511700 - Teacher-Extended Year	10,657	7,828	52,499	44,671	570.7%
511800 - Art ,Music, and PE	55,241	56,453	0	-56,453	-100.0%
513000 - Principal	112,455	112,456	112,456	0	0.0%
513100 - Assistant Principal	208,950	195,198	167,340	-27,858	-14.3%
514000 - Salaries (Tchr Aides/Paraprof)	76,831	26,625	72,186	45,561	171.1%
514100 - Executive Secretary	21,750	28,320	28,723	403	1.4%
514200 - Salaries (Clerical)	166,629	158,653	178,787	20,134	12.7%
516500 - Librarian/Media Specialist	66,776	68,474	68,474	0	0.0%
517300 - Secondary Counselor	207,494	194,646	197,730	3,084	1.6%
517800 - Graduation Specialist	0	0	0	0	0.0%
519100 - Other Administrative Personnel	199,311	199,312	189,312	-10,000	-5.0%
521000 - Employee Benefits/State Health	798,077	785,950	809,164	23,214	3.0%
522000 - Employee Benefits/FICA	305,388	307,605	292,779	-14,826	-4.8%
522100 - Employee Benefits/Medicare	71,421	71,942	68,471	-3,471	-4.8%
523000 - Teachers Retirement	1,044,516	909,878	958,505	48,627	5.3%
524500 - PSERS Match	17	0	0	0	0.0%
526000 - Worker's Comp Benefits	30,940	34,555	35,263	708	2.0%
529000 - Non-Certified Retirement	2,214	2,139	2,153	14	0.7%
543000 - Repair and Maintenance Service	0	0	0	0	0.0%
558000 - Travel	0	0	3,000	3,000	100.0%
558007 - Travel-In System Travel	0	0	0	0	0.0%
558008 - Travel-Out Of System	2,902	1,000	3,000	2,000	200.0%
559500 - Other Purchased Services	23,052	15,000	0	-15,000	-100.0%
561000 - Supplies	148,883	141,144	124,860	-16,284	-11.5%
561500 - Expendable Equipment	1,570	1,825	23,374	21,549	1180.8%
561600 - Expendable Computer Equip	0	0	0	0	0.0%
564200 - Books, Periodicals, Supplies	0	0	9,416	9,416	0.0%
573000 - Equipment Over \$5,000	0	0	0	0	0.0%
581000 - Registration Fees/Dues	961	2,000	3,000	1,000	50.0%
Grand Total	7,261,898	6,891,117	7,251,984	91,521	5.2%

Cost Center Object Report
High School Education 51001/51002

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000 - Salaries, Teachers	24,994	100,000	100,000	0	0.0%
514000 - Salaries (Tchr Aides/Paraprof)	0	0	0	0	0.0%
521000 - Employee Benefits/State Health	1,000	4,000	4,000	0	0.0%
522000 - Employee Benefits/FICA	1,528	6,200	6,200	0	0.0%
522100 - Employee Benefits/Medicare	357	1,450	1,450	0	0.0%
523000 - Teachers Retirement	1,455	19,060	19,060	0	0.0%
524500 - PSERS Match	0	0	0	0	0.0%
526000 - Worker's Comp Benefits	42	700	700	0	0.0%
529000 - Non-Certified Retirement	3	12	0	-12	-100.0%
530000 - Purchased Professional Service	0	0	0	0	0.0%
543000 - Repair and Maintenance Service	0	7,000	10,000	3,000	42.9%
558007 - Travel-In System Travel	562	4,000	4,000	0	0.0%
558008 - Travel-Out Of System	6,929	8,050	20,000	11,950	148.4%
559500 - Other Purchased Services	72,778	82,000	80,000	-2,000	-2.4%
561000 - Supplies	33,977	123,605	140,000	16,395	13.3%
561200 - Purchase Of Computer Software	63,768	104,500	157,867	53,367	51.1%
561500 - Expendable Equipment	88	115,388	50,000	-65,388	-56.7%
561600 - Expendable Computer Equip	0	0	15,293	15,293	100.0%
564100 - Textbooks	31,015	75,250	0	-75,250	-100.0%
564200 - Books, Periodicals, Supplies	975	50,000	20,000	-30,000	-60.0%
573000 - Equipment Over \$5,000	0	0	0	0	0.0%
581000 - Registration Fees/Dues	13,430	19,500	15,000	-4,500	-23.1%
Grand Total	252,904	720,715	643,570	-77,145	-10.7%

Cost Center Object Report
Troup High School 54701/54702

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000 - Salaries, Teachers	4,092,132	3,914,832	4,298,197	383,365	9.8%
511300 - Substitute/Certified	17,790	0	0	0	0.0%
511400 - Substitute/Non Certified	192	0	0	0	0.0%
511500 - Salaries (Extended Day)	26,273	28,313	30,166	1,853	6.5%
511700 - Teacher-Extended Year	19,024	15,248	35,256	20,008	131.2%
511800 - Art ,Music, and PE	45,495	49,169	0	-49,169	-100.0%
513000 - Principal	98,377	98,377	102,716	4,339	4.4%
513100 - Assistant Principal	206,367	196,280	201,557	5,277	2.7%
514000 - Salaries (Tchr Aides/Paraprof)	129,832	103,456	171,307	67,851	65.6%
514100 - Executive Secretary	53,146	51,898	52,208	310	0.6%
514200 - Salaries (Clerical)	122,540	110,706	138,251	27,545	24.9%
516500 - Librarian/Media Specialist	66,320	66,320	66,320	0	0.0%
517300 - Secondary Counselor	218,815	201,983	205,611	3,628	1.8%
517800 - Graduation Specialist	59,282	59,282	60,964	1,682	2.8%
519000 - Other Management Personnel	0	0	0	0	0.0%
519100 - Other Administrative Personnel	187,354	295,236	180,628	-114,608	-38.8%
519900 - Other Salaries And Compensatio	84	0	0	0	0.0%
521000 - Employee Benefits/State Health	924,276	927,946	903,321	-24,625	-2.7%
522000 - Employee Benefits/FICA	326,508	349,981	317,263	-32,718	-9.3%
522100 - Employee Benefits/Medicare	76,267	81,849	74,198	-7,651	-9.3%
523000 - Teachers Retirement	1,198,712	1,052,260	1,092,164	39,904	3.8%
524500 - PSERS Match	133	0	0	0	0.0%
526000 - Worker's Comp Benefits	34,260	39,219	39,748	529	1.3%
529000 - Non-Certified Retirement	2,685	2,590	2,507	-83	-3.2%
558000 - Travel	0	0	0	0	0.0%
558007 - Travel-In System Travel	522	0	0	0	0.0%
558008 - Travel-Out Of System	2,043	3,213	3,500	287	8.9%
559500 - Other Purchased Services	0	0	3,500	3,500	100.0%
561000 - Supplies	180,004	160,124	158,226	-1,898	-1.2%
561500 - Expendable Equipment	10,671	0	0	0	0.0%
564200 - Books, Periodicals, Supplies	935	0	9,799	9,799	100.0%
573000 - Equipment Over \$5,000	0	0	6,300	6,300	100.0%
581000 - Registration Fees/Dues	2,025	2,025	2,100	75	3.7%
589000 - Other Expenditures	0	0	0	0	0.0%
Grand Total	8,102,065	7,810,307	8,155,807	345,500	4.4%

Cost Center Object Report
Hope Academy 55501/55502

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000 - Salaries, Teachers	423,199	429,186	522,615	93,429	21.8%
511300 - Substitute/Certified	6,215	0	0	0	0.0%
511400 - Substitute/Non Certified	0	0	0	0	0.0%
511500 - Salaries (Extended Day)	425	0	0	0	0.0%
514000 - Salaries (Tchr Aides/Paraprof)	108,541	50,921	39,659	-11,262	-22.1%
514100 - Executive Secretary	38,913	38,913	38,913	0	0.0%
517300 - Secondary Counselor	81,123	80,755	80,755	0	0.0%
519000 - Other Management Personnel	79,875	112,765	94,016	-18,749	-16.6%
519100 - Other Administrative Personnel	112,594	0	0	0	0.0%
521000 - Employee Benefits/State Health	113,737	124,740	136,080	11,340	9.1%
522000 - Employee Benefits/FICA	49,641	42,411	44,224	1,813	4.3%
522100 - Employee Benefits/Medicare	11,610	9,919	10,342	423	4.3%
523000 - Teachers Retirement	178,951	160,599	150,561	-10,038	-6.3%
524500 - PSERS Match	0	0	0	0	0.0%
526000 - Worker's Comp Benefits	4,627	5,997	5,723	-274	-4.6%
529000 - Non-Certified Retirement	372	351	324	-27	-7.7%
558007 - Travel-In System Travel	0	0	0	0	0.0%
558008 - Travel-Out Of System	2,023	1,600	1,600	0	0.0%
561000 - Supplies	15,126	10,969	10,969	0	0.0%
561500 - Expendable Equipment	671	2,200	2,200	0	0.0%
573000 - Equipment Over \$5,000	0	0	0	0	0.0%
581000 - Registration Fees/Dues	3,435	6,085	3,435	-2,650	-43.5%
589000 - Other Expenditures	440	0	0	0	0.0%
Grand Total	1,231,517	1,077,411	1,141,416	64,005	5.9%

**Cost Center Object Report
Callaway High School 55601/55602**

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000 - Salaries, Teachers	2,736,845	2,560,590	2,762,973	202,383	7.9%
511300 - Substitute/Certified	14,428	0	0	0	0.0%
511400 - Substitute/Non Certified	-317	0	0	0	0.0%
511500 - Salaries (Extended Day)	4,717	0	19,667	19,667	100.0%
511700 - Teacher-Extended Year	6,524	6,524	44,133	37,609	576.5%
511800 - Art ,Music, and PE	0	0	0	0	0.0%
513000 - Principal	112,455	112,456	112,456	0	0.0%
513100 - Assistant Principal	95,123	92,721	194,113	101,392	109.4%
514000 - Salaries (Tchr Aides/Paraprof)	110,458	110,937	38,150	-72,787	-65.6%
514100 - Executive Secretary	32,921	32,921	32,921	0	0.0%
514200 - Salaries (Clerical)	171,497	168,466	147,708	-20,758	-12.3%
516500 - Librarian/Media Specialist	74,656	74,526	74,526	0	0.0%
517300 - Secondary Counselor	154,195	144,293	71,276	-73,017	-50.6%
517800 - Graduation Specialist	70,432	72,449	72,449	0	0.0%
519000 - Other Management Personnel	0	0	0	0	0.0%
519100 - Other Administrative Personnel	196,989	117,583	100,165	-17,418	-14.8%
519900 - Other Salaries And Compensatio	0	0	0	0	0.0%
521000 - Employee Benefits/State Health	669,476	703,956	665,675	-38,281	-5.4%
522000 - Employee Benefits/FICA	237,190	242,195	218,406	-23,789	-9.8%
522100 - Employee Benefits/Medicare	55,501	56,644	50,448	-6,196	-10.9%
523000 - Teachers Retirement	834,020	739,165	735,186	-3,979	-0.5%
524500 - PSERS Match	98	0	0	0	0.0%
526000 - Worker's Comp Benefits	24,467	27,166	26,132	-1,034	-3.8%
529000 - Non-Certified Retirement	1,996	2,005	1,678	-327	-16.3%
530000 - Purchased Professional Service	0	0	0	0	0.0%
543000 - Repair and Maintenance Service	0	0	0	0	0.0%
558000 - Travel	0	0	0	0	0.0%
558007 - Travel-In System Travel	348	0	0	0	0.0%
558008 - Travel-Out Of System	3,128	3,149	4,000	851	27.0%
559500 - Other Purchased Services	0	375	0	-375	-100.0%
561000 - Supplies	116,489	111,844	97,838	-14,006	-12.5%
561500 - Expendable Equipment	42,525	1,164	8,500	7,336	630.5%
561600 - Expendable Computer Equip	0	0	3,000	3,000	100.0%
564100 - Textbooks	0	0	0	0	0.0%
564200 - Books, Periodicals, Supplies	10,056	5,150	7,000	1,850	35.9%
573000 - Equipment Over \$5,000	0	0	0	0	0.0%
581000 - Registration Fees/Dues	2,990	2,465	3,000	535	21.7%
589000 - Other Expenditures	0	0	0	0	0.0%
Grand Total	5,779,208	5,388,744	5,491,400	102,656	1.9%

Cost Center Object Report
thINC Academy 56001/56002

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000 - Salaries, Teachers	1,268,763	1,252,161	1,278,407	26,246	2.1%
511300 - Substitute/Certified	29,865	0	0	0	0.0%
511400 - Substitute/Non Certified	108	0	0	0	0.0%
511500 - Salaries (Extended Day)	28,935	12,569	57,575	45,006	358.1%
511600 - Professional Development Stipe	0	0	0	0	0.0%
513000 - Principal	109,696	109,696	112,353	2,657	2.4%
513100 - Assistant Principal	69,327	0	0	0	0.0%
514200 - Salaries (Clerical)	50,124	50,451	113,404	62,953	124.8%
519000 - Other Management Personnel	167,075	198,218	201,260	3,042	1.5%
519100 - Other Administrative Personnel	111,926	98,456	98,456	0	0.0%
521000 - Employee Benefits/State Health	263,485	244,239	260,820	16,581	6.8%
522000 - Employee Benefits/FICA	106,854	112,337	108,443	-3,894	-3.5%
522100 - Employee Benefits/Medicare	24,990	26,273	24,731	-1,542	-5.9%
523000 - Teachers Retirement	358,422	345,343	365,132	19,789	5.7%
524500 - PSERS Match	0	0	0	0	0.0%
526000 - Worker's Comp Benefits	10,851	12,684	12,801	117	0.9%
529000 - Non-Certified Retirement	693	691	702	11	1.6%
552000 - Admin/Insurance	0	884	884	0	0.0%
558007 - Travel-In System Travel	945	800	1,000	200	25.0%
558008 - Travel-Out Of System	5,468	2,000	10,000	8,000	400.0%
559500 - Other Purchased Services	1,424	0	0	0	0.0%
559522 - Safety Purchased Services	0	0	0	0	0.0%
561000 - Supplies	31,942	46,897	44,000	-2,897	-6.2%
561500 - Expendable Equipment	0	0	0	0	0.0%
561600 - Expendable Computer Equip	0	0	0	0	0.0%
573000 - Equipment Over \$5,000	0	0	0	0	0.0%
581000 - Registration Fees/Dues	3,508	300	5,000	4,700	1566.7%
Grand Total	2,644,400	2,513,999	2,694,968	180,969	7.2%

Cost Center Object Report
Troup County Career Center 56991/56992

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000 - Salaries, Teachers	0	0	234,310	234,310	0.0%
511500 - Salaries (Extended Day)	0	0	0	0	0.0%
513000 - Principal	0	156,885	103,456	-53,429	-34.1%
514000 - Salaries (Tchr Aides/Paraprof)	0	0	56,969	56,969	100.0%
514100 - Executive Secretary	0	55,862	38,913	-16,949	-30.3%
521000 - Employee Benefits/State Health	0	0	55,080	55,080	100.0%
522000 - Employee Benefits/FICA	0	0	23,080	23,080	100.0%
522100 - Employee Benefits/Medicare	0	0	5,398	5,398	100.0%
523000 - Teachers Retirement	0	0	80,267	80,267	100.0%
524500 - PSERS Match	0	0	0	0	0.0%
526000 - Worker's Comp Benefits	0	0	2,837	2,837	100.0%
529000 - Non-Certified Retirement	0	0	209	209	100.0%
558000 - Travel	0	0	1,000	1,000	100.0%
561000 - Supplies	0	5,000	7,100	2,100	42.0%
561500 - Expendable Equipment	0	5,000	6,900	1,900	38.0%
Grand Total	0	222,747	615,519	392,772	176.3%

Cost Center Object Report
Alternative Education 61001/61002

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
524500 - PSERS Match	107	0	0	0	0.0%
530000 - Purchased Professional Service	0	4,000	4,000	0	0.0%
558000 - Travel	0	5,700	5,700	0	0.0%
559500 - Other Purchased Services	539	3,000	3,000	0	0.0%
561000 - Supplies	0	2,004	2,004	0	0.0%
Grand Total	646	14,704	14,704	0	0.0%

Cost Center Object Report
English for Speakers of Other Languages (ESOL) 61003/61004

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000 - Salaries, Teachers	0	0	0	0	0.0%
521000 - Employee Benefits/State Health	0	0	0	0	0.0%
522000 - Employee Benefits/FICA	0	0	0	0	0.0%
522100 - Employee Benefits/Medicare	0	0	0	0	0.0%
523000 - Teachers Retirement	0	0	0	0	0.0%
524500 - PSERS Match	0	0	0	0	0.0%
526000 - Worker's Comp Benefits	0	0	0	0	0.0%
529000 - Non-Certified Retirement	0	0	0	0	0.0%
558007 - Travel-In System Travel	3,414	6,087	6,087	0	0.0%
561000 - Supplies	819	1,500	3,000	1,500	100.0%
561200 - Purchase Of Computer Software	0	2,000	0	-2,000	-100.0%
Grand Total	4,233	9,587	9,087	-500	-5.2%

Cost Center Object Report
Special Education Instruction 61005/61006

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000 - Salaries, Teachers	228,676	371,203	276,485	-94,718	-25.5%
511300 - Substitute/Certified	2,151	0	0	0	0.0%
514000 - Salaries (Tchr Aides/Paraprof)	136,071	137,954	60,030	-77,924	-56.5%
521000 - Employee Benefits/State Health	79,867	85,118	55,683	-29,435	-34.6%
522000 - Employee Benefits/FICA	22,232	31,567	19,381	-12,186	-38.6%
522100 - Employee Benefits/Medicare	5,199	7,382	3,668	-3,714	-50.3%
523000 - Teachers Retirement	67,151	62,100	50,898	-11,202	-18.0%
524500 - PSERS Match	0	0	0	0	0.0%
526000 - Worker's Comp Benefits	2,280	2,564	2,448	-116	-4.5%
529000 - Non-Certified Retirement	278	284	185	-99	-34.9%
530000 - Purchased Professional Service	480,308	460,000	460,000	0	0.0%
558007 - Travel-In System Travel	5,975	6,000	6,000	0	0.0%
558008 - Travel-Out Of System	0	0	0	0	0.0%
559500 - Other Purchased Services	-14,400	0	0	0	0.0%
561000 - Supplies	6,831	0	0	0	0.0%
581000 - Registration Fees/Dues	50	5,000	5,000	0	0.0%
581200 - RESA Fees	26,925	0	0	0	0.0%
Grand Total	1,049,593	1,169,172	939,778	-229,394	-19.6%

Cost Center Object Report
Gifted Instruction 61007/61008

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
522000 - Employee Benefits/FICA	0	0	0	0	0.0%
522100 - Employee Benefits/Medicare	0	0	0	0	0.0%
526000 - Worker's Comp Benefits	0	0	0	0	0.0%
558007 - Travel-In System Travel	0	1,700	1,700	0	0.0%
558008 - Travel-Out Of System	0	300	300	0	0.0%
561000 - Supplies	7,911	13,786	7,786	-6,000	-43.5%
561500 - Expendable Equipment	0	0	0	0	0.0%
581000 - Registration Fees/Dues	0	0	6,000	6,000	100.0%
589000 - Other Expenditures	0	0	0	0	0.0%
Grand Total	7,911	15,786	15,786	0	0.0%

**Cost Center Object Report
Community Services 63302**

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
559500 - Other Purchased Services	41,250	41,250	41,250	0	0.0%
Grand Total	41,250	41,250	41,250	0	0.0%

Outgoing Transfers 65002

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
593000 - Transfers To Other Funds	1,468,697	1,343,335	1,343,335	0	0.0%
Grand Total	1,468,697	1,343,335	1,343,335	0	0.0%

Total Operating Fund - All Cost Centers

Object	FY 2019/2020 Actual	FY 2020/2021 Revised Budget	FY 2021/2022 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
Grand Total	120,730,042	121,588,304	125,959,000	4,370,696	3.6%

GLOSSARY OF TERMS

This glossary includes definitions of terms used in this budget document and other terms as deemed necessary for an understanding of financial accounting procedures for the Troup County School System (TCSS).

Account Code – A system of numbering or otherwise designating accounts, entries, invoices, vouchers, etc., in such a manner that the symbol/code used quickly reveals certain required information

Accrual Basis – A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Activity – Departmental efforts which contribute to the achievement of a specific set of program objectives; the smallest unit of the program budget.

Allocation - The amount of funding appropriated to a school or cost center. Types of allocations include the per pupil allocation for specific purposes, activities, or objects such as instructional supplies, postage, staff development, and certain categories of capital equipment.

Allot – To divide an appropriation into amounts that may be encumbered or expenses during an allotment period.

Annualize – Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

Appropriation – An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in purpose, amount, and as to the time when it may be expended.

Assessed Valuation – The valuation set upon real estate and certain personal property the assessor as a basis for levying property taxes.

Asset – Resources owned or held by an entity, which have monetary value.

Attrition – A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

Authorized Positions – Employee positions, which are authorized in the adopted budget, to be filled during the year.

Balance Sheet – A financial statement that discloses the assets, liabilities, reserves, and fund balance of a school division by fund type at a specified date.

Basis of Accounting – The school division uses, for budgetary purposes, the modified accrual basis of accounting where revenues are recorded when susceptible to accrual (i.e., both measurable and available). Available means collectible within the current period or soon enough thereafter to be used

to pay liabilities of the current period. Expenditures, other than principal and interest on long-term debt which is recorded when due, are recorded when the related fund liability is incurred.

Bond – A written promise to pay a specified sum of money called the face value or principal amount together with periodic interest, at a specified rate, over a specific period of time.

Budget – A plan of financial operation/activity embodying an estimate or proposed expenditures for a given period and the proposed means of financing them.

Budget Calendar – The schedule of key dates which the government follows in the preparation and adoption of the budget.

Budgetary Basis – This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, Cash, or modified accrual.

Budgetary Control – The control or key management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Assets – Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Expenditures – Capital expenditures are usually regarded as long-term, while operating expenditures – even though recurring – are short-term. A project generally will be suitable for the capital improvement budget if:

- It requires extensive architectural/engineering services.
- It requires expenditures of \$50,000 or more.
- It has a useful life of ten (10) years or longer.
- It takes four (4) or more weeks to complete.
- It significantly improves the value of the asset.

Capital Improvements – Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

Capital Improvements Program/Capital Improvement Plan (CIP) – A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capital Outlay – Expenditures which result in the acquisition of or addition to fixed assets such as land, buildings and equipment.

Capital Project – Major construction, acquisition, or renovation activities that add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.

Cash Basis – A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Commodities – Expendable items that are consumable or have a short life span; i.e., office supplies, gasoline, minor equipment and asphalt.

Consumer Price Index (CPI) – A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services – Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost Center - A department or other unit within an organization to which costs may be charged for accounting purposes. Each cost center has a manager who is assigned responsibility for the use of the assigned funds. In TCSS cost centers are its schools and departments.

Cost of Living Adjustment (COLA) – An increase in salaries to offset the adverse effect of inflation on compensation.

Current Level Budget – Cost of continuing the existing levels of service in the current year.

Debt Service – The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Deficit – The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department – The basic organizational unit of government which is functionally unique in its delivery of services.

Disbursement – The expenditure of monies from an account.

Employee Benefit Costs/Fringe Benefits – All expenditures for job related costs provided to employees as part of their compensation. Fringe benefit costs include employer's portion of FICA, Medicare, retirement, group insurance (health, dental, and life), unemployment, workers' compensation, and tuition assistance.

Encumbrance – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Entitlements – Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing monies, usually the state or the federal government.

Expenditures – The cost of goods delivered or services rendered, whether paid or unpaid.

Expense – Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Fiscal Period – Any period of time at the end of which an entity determines its financial position and results of operations. TCSS has a fiscal year of July 1 to June 30.

Fiscal Policy – A government’s policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year – A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. WJCC has a fiscal year of July 1 to June 30.

Fixed Assets – Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment. Assets of significant value and having a useful life of several years. Fixed assets are also called capital assets.

Full-Time Equivalent (FTE) Position – This represents the number of full-time positions in a given area. A 1.0 refers to a position which is full-time and a .5 FTE refers to a position which is equivalent to half-time. In Georgia, FTEs are also often used for classifications of students.

Function - A group of related activities aimed at accomplishing a major service or regulatory program for which a school system is responsible. Following the state’s categories, the presented functional categories are:

- | | | | |
|--------------------------|--------------------------|------------------------------|--------------------------|
| ○ Instruction | ○ General Administration | ○ Maintenance and Operations | ○ Other Support Services |
| ○ Pupil Services | ○ School Administration | ○ Student Transportation | ○ Community Services |
| ○ Instructional Services | ○ Business Services | ○ Support Services - Central | ○ Outgoing Transfers |

See following description of Georgia Department of Education Function Codes for more information.

Fund – A fiscal and accounting entity with a self-balancing set of accounts, recording assets, and liabilities for a specific purpose or activity of the school system.

Fund Balance – The excess of assets of a fund over its liabilities and reserves.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

Goal – A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Grants – A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending on the grantee.

Hourly – An employee who fills a temporary or short-termed position. Such employees provide contingency staffing for government operations during peak workloads, or to address temporary staffing needs. Hourly employees are paid on a per-hour basis and receive limited benefits.

Indirect Cost – A cost is necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure – The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Instruction – Instruction includes the activities that deal directly with the interaction between teachers and students.

Interfund Transfers – The movement of monies between funds of the same governmental entity.

Intergovernmental Revenue – Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Line-Item Budget – A budget prepared along departmental lines that focuses on what is to be bought.

Long-Term Debt – Debt with a maturity of more than one year after the date of issuance.

Material and Supplies – Expendable materials and operating supplies necessary to conduct departmental operations.

Modified Accrual – Under this method of accounting, revenues are recognized in the period in which they become measurable and available. Expenditures are recorded when the fund liability is incurred.

Object Code (object of expenditure) - An expenditure classification, referring to the lowest and most detailed level of classification, such as salaries, health insurance, electricity, supplies, and equipment. Object categories are broken down further into the following expenditure types:

- *Personnel Salaries/Wages* – further broken down by object classifications, e.g., teachers, subs, supplements, etc.
- *Employee Benefits* - further broken down by object classifications, e.g., Social Security, Medicare, retirement costs, health, etc.
- *Purchased Services*
- *Internal Services* - further broken down by object classifications, e.g., repairs, rental, etc.
- *Other Charges* - further broken down by object classifications, e.g., property insurance, communications, tuition, etc.
- *Materials and Supplies* - further broken down by object classifications, e.g., instructional supplies, software, textbooks, etc.

- *Fees/Dues*
- *Other Uses of Funds* - transfers

See following description of Georgia Department of Education Function Codes for more information.

Objective – Something to be accomplished in specific, well-defined and measurable terms and that is achievable within a specific time frame.

Obligations – Amounts that a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Expenses – The cost for personnel, materials, and equipment required for a department t function.

Operating Revenue – Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Pay-As-You-Go Basis – A term used to describe a financial policy by which capital outlays are finances from current revenues rather than through borrowing.

Per Pupil Allocation – An amount provided to a school based on the number of students enrolled.

Performance Budget – A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

Performance Indicators – Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measure – Data collected to determine how effective or efficient a program is in achieving its objectives.

Personnel Services – Expenditures for salaries, wages, and fringe benefits of a government’s employees.

Prior Year Encumbrances – Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligation are paid or otherwise terminated.

Program Revenue (Income) – Revenues earned by a program, including fees for services, license and permit fees, and fines.

Purpose – A broad statement of the goals, in terms of meeting the public service needs, that a department is organized to meet.

Reserve – An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific purpose.

Resolution – A special or temporary order of a legislative body; an order of a legislative body less legal formality than an ordinance or statute.

Resources – Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue – The sources of income of a governmental agency from taxation and other sources to finance operations.

Service Level – Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

Site-Based Budgeting – A decentralized budget process whereby budget preparation and development are based on individual schools (and departmental) sites.

Source of Revenue – Revenues are classified according to their source or point of origin.

State Categories – The broad expenditure categories for school divisions determined by the State Board of Education. Current state categories are as follows:

Instruction	Transportation	Facilities
Administration	Operations and Maintenance	Debt Service
Student Attendance and Health	Child Nutrition Services	Technology

Supplemental Appropriation – An additional appropriation made by the governing body after the budget year or biennium has started.

Target Budget – Desirable expenditure levels provided to departments in developing the coming year’s recommended budget. Based on the prior year’s adopted budget, excluding one-time expenditures, projected revenues and reserve requirements.

Tax Levy – The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Taxes – Compulsory charges levied by a government for the purpose of financing services for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Transfers In/Out – Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Unencumbered Balance – The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance – the portion of a fund’s balance that is not restricted for a specific purpose and is available for general appropriation.

User Charges – The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Variable Cost – A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of a salary.

Georgia Department of Education

FY20 FUNCTION CODES

Function	Name	Description
1000	INSTRUCTION	Instruction includes activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process. Note: Counselors and Technology Specialists funded through QBE are allowable charges to this function for expenditure control purposes.
2100	PUPIL SERVICES	Activities designed to assess and improve the well-being of students and to supplement the teaching process. Activities include guidance, counseling, testing, attendance, social work, health services, etc. Also include supplemental payments for additional duties such as coaching or supervising extracurricular activities.
2210	IMPROVEMENT OF INSTRUCTIONAL SERVICES	Technical and logistical support activities designed to aid teachers in developing the curriculum, preparing and using special curriculum materials, and understanding the various techniques that stimulate and motivate students. These services facilitate, sustain, and enhance instruction techniques. Includes costs associated with technology personnel (Technology Specialists), contracted support services, systems planning and analysis, systems application development, network support services, and other technology-related costs that relate to the support of instructional activities. Effective FY 2018 – All Instructional Staff Training (professional development) costs will be reported using Function 2213. Training and professional development for other, non-instructional employees should be reported in their respective functions.
2213	INSTRUCTIONAL STAFF TRAINING	Activities associated with the professional development and training of instructional personnel. These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of instructional personnel. Training that supports the use of technology for instruction should be included in this code. The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should be captured in this function code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors. It should be noted that the salary of a teacher who is attending training would still be reported in function 1000.
2220	EDUCATIONAL MEDIA SERVICES	Activities concerned with directing, managing and operating educational media centers. Included are school libraries, audio-visual services and educational television.
2230	FEDERAL GRANT ADMINISTRATION	Activities concerned with the demands of Federal Programs grant management. Federal Indirect Cost Charges should continue to be charged to 2300-880.

Georgia Department of Education

FY20 FUNCTION CODES

Function	Name	Description
2300	GENERAL ADMINISTRATION	Activities concerned with establishing and administering policy for operating the LUA. These include the activities of the members of the Board of Education. Local activities in interpretation of the laws and statutes and general liability situations are charged here, as are the activities of external auditors. Also recorded here are activities performed by the superintendent, administrative support personnel and deputy, associate, or assistant superintendent having overall administrative responsibility.
2400	SCHOOL ADMINISTRATION	Activities concerned with overall administrative responsibility for school operations. Included are activities of principals, assistant principals, full time department chairpersons and clerical staff.
2500	SUPPORT SERVICES - BUSINESS	Activities concerned with the fiscal operation of the LUA, including budgeting, financial and property accounting, payroll, inventory control, internal auditing and managing funds. Also included are purchasing, warehouse and distribution operations, and printing, publishing and duplicating operations.
2600	MAINTENANCE AND OPERATION OF PLANT SERVICES	Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools. Property insurance expenditures are recorded in this function.
2700	STUDENT TRANSPORTATION SERVICE	Activities concerned with the conveyance of students to and from school and trips to school activities. These activities include supervision of student transportation, vehicle operation, servicing and maintenance, bus monitoring and traffic direction. Transportation insurance expenditures are charged to this function.
2800	SUPPORT SERVICES - CENTRAL	Central Office activities other than general administration and business services. Included are personnel services, data processing services, strategic planning including research, development and evaluation on a system-wide basis; and public relations activities, such as writing, editing and other preparation necessary to disseminate information to students, staff and the general public.
2900	OTHER SUPPORT SERVICES	All other support services not properly classified elsewhere in the 2000 series.

Georgia Department of Education

FY20 FUNCTION CODES

Function	Name	Description
3100	SCHOOL NUTRITION PROGRAM	Activities concerned with providing food to students and staff in a school or LUA. This service area includes the preparation and serving of regular and incidental meals or snacks in connection with school activities and delivery of food. Activities should be recorded in Fund 600 (School Nutrition Program) except when paid by federal funds from fund 100 on behalf of the food service operation due to a shortage of funds or by special arrangement.
3200	ENTERPRISE OPERATIONS	Activities that are financed and operated in a manner similar to private business enterprises - where the intent is to recover costs through user charges. Examples: LUA operated bookstore, cannery or freezer plant operation, stadium operation, etc.
3300	COMMUNITY SERVICES OPERATIONS	Activities concerned with providing community services to students, staff or other community participants. Examples of this function would be the operation of a community swimming pool, a recreation program for the elderly, a child care center for working mothers, etc.
4000	FACILITIES ACQUISITION AND CONSTRUCTION SERVICES	Activities concerned with the acquisition of land and buildings; renovating buildings; the construction of buildings and additions to buildings, initial installation or extension of service systems and other build-in equipment; and improvements to sites.
5000	OTHER OUTLAYS	Outlays which cannot be properly classified as expenditures, but require budgetary or accounting control. Transfers to other funds are recorded as 5000-930.
5100	DEBT SERVICE	Outlays to retire the long-term debt (obligations in excess of one year) of the LUA. Included are payments of principal, interest and paying agents' fees. Interest on current loans (repayable within one year) is charged to function 2500.

Georgia Department of Education

FY20 Title I Object Codes

Code	Name	Description
110	TEACHERS	The contract salary of full-time and part-time teachers whose employment requires that they hold a valid Georgia teacher certificate.
112	PREKINDERGARTEN TEACHER	The contract salary of full-time and part-time teachers or aides. Certified or non-certified teachers and aides of regular education pre-kindergarten students.
113	SUBSTITUTE/ TEMPORARY EMPLOYEE	Portion of costs for work performed by employees of the school district who are hired on a temporary basis or as a substitute for any certified employee.
114	SUBSTITUTE/ TEMPORARY EMPLOYEE	Portion of costs for work performed by employees of the school district who are hired on a temporary basis or as a substitute for any non certified/classified employee.
115	EXTENDED DAY - TEACHERS	Salaries for a maximum of one hour in addition to the eight-hour work day for teachers to provide students with supplementary services.
116	PROFESSIONAL DEVELOPMENT STIPENDS	Funds awarded to qualified certified personnel for having successfully completed formal educational opportunities occurring at any time during the fiscal year outside of an employee's normal contract hours and for which either staff development units (SDUs) or college credits, earned in a regionally-accredited institution, are awarded in accordance with an approved professional development plan.
117	EXTENDED YEAR	Additional time worked beyond the regular 190-day contract period.
130	PRINCIPAL	
131	ASSISTANT PRINCIPAL	
140	AIDES AND PARAPROFESSIONALS	Salaries of aides and paraprofessionals who assist in the classrooms or media centers.
141	SALARY OF SECRETARIAL STAFF	Salary of Secretarial Staff- (Account added for indirect cost calculation application).
142	SALARY OF CLERICAL STAFF	Salaries of clerical staff performing administrative support in any function.

Georgia Department of Education

FY20 Title I Object Codes

Code	Name	Description
161	TECHNOLOGY SPECIALIST	Assists teachers with incorporating various types of technology into the instructional program. Use function 2210 only if using job code 643 (Technology Director). Use function 1000 with job code 445.
163	SCHOOL NURSE/SPECIAL EDUCATION NURSE LPN	Registered nurse who coordinates health care services and health education services among students, families, and community. Provides services to students with physical and health impairments including direct treatments, independent health care, parent and teacher consultations, and home visits.
165	LIBRARIAN/MEDIA SPECIALIST	Manages the use, purchasing, inventory of teaching and learning resources including books, non-print media, and equipment.
177	FAMILY SERVICES/PARENT COORDINATOR	Supports the student, family, and school in the coordination and delivery of collaborative based community services.
180	BUS DRIVERS	Salaries of full and part-time bus drivers.
181	MAINTENANCE PERSONNEL, TRANSPORTATION MECHANIC, OT	Maintenance technician for operating and maintaining building or grounds. Responsible for maintaining transportation fleet. Assists in transportation-related activities; includes bus monitors. Supports the campus security officer. Manages or is otherwise employed in warehousing and distribution.
186	CUSTODIAL PERSONNEL	Responsible for the overall cleaning of the facility.
190	OTHER MANAGEMENT PERSONNEL	Salaries which are not classifiable to one of the objects defined above. Director of Student Services, Director of Psycho-Educational Program, Director of Child Serve, Director of Curriculum/Instruction, Special Education Director, Kindergarten Director, Federal Programs Director, Title I Director, Director of GA Learning Resources System, Vocational Director(LUA), vocational Director(RESA), Youth Apprenticeship Director, Director of Media Services, Plant Operations Director or Manager, Transportation Director/Manager, Personnel/Human Resources Director, Community School Director/Coordinator, Community School Programs Director, Adult Education Director/Coordinator, Food Service Administrator, Social Services Case Manager.

Georgia Department of Education

FY20 Title I Object Codes

Code	Name	Description
191	OTHER ADMINISTRATIVE PERSONNEL	Assists with the collection, processing, and reporting of information. Information Services Personnel, Information Services Personnel - Instructional Services, Psycho-Educational Special Education Specialist, Special Education Specialist, Kindergarten Specialist, Instructional Supervisor, Staff Development Specialist, Information Services Personnel - General Administration, Information Services Personnel - School Administration, Vocational Supervisor(School Level), Information Services Personnel - Finance and Business Services, Finance & Business Service Personnel, Information Services Personnel - Maintenance and Plant Services, Information Services Personnel - Transportation, Information Services Personnel - Central Support Services, Human Resources Personnel, Public Relations Personnel, Information Services Personnel - Other Support Services, Information Services Personnel - School Food Service, After School Program Worker.
199	OTHER SALARIES AND COMPENSATION	Salaries associated with job codes and duties not classified elsewhere.
200	EMPLOYEE BENEFITS	Expenditures by the LUA on behalf of employees. These amounts are not included in the gross salary, but are in excess of that amount. Such payments are fringe benefit payments and, while not paid directly to employees, are part of the cost of personal services. The employee benefit applicable to any salary should be charged directly to the function to which the salary was charged. Employer benefits should include (but are not limited to) group insurance, social security, retirement, workers compensation, unemployment compensation and annuity plans.
210	STATE HEALTH INSURANCE	Employer Share of State Health Insurance paid on behalf of the employee.
220	FICA	Employer Share of FICA paid on behalf of employee.
230	TEACHERS RETIREMENT SYSTEM	Employer share of TRS paid on behalf of employee.
240	EMPLOYEES RETIREMENT SYSTEM	Employer share of ERS paid on behalf of employee.
250	UNEMPLOYMENT COMPENSATION	Employer payment of Unemployment Insurance paid on behalf of employee.

Georgia Department of Education

FY20 Title I Object Codes

Code	Name	Description
260	WORKMEN COMPENSATION	Employer payment of Workmen Compensation premiums paid on behalf of employee.
280	BENEFIT IN LIEU OF SOCIAL SECURITY	Employer payment of Benefit in Lieu of Social Security paid on behalf of employee.
290	OTHER EMPLOYEE BENEFITS	Other Employee Benefits paid by employer on behalf of employee.
291	DENTAL INSURANCE	Employee benefits paid by employer on behalf of employee
293	ALTERNATIVE RETIREMENT	
300	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	Services which can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services and travel of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, therapists (physical/occupational/ mobility/ speech), etc. LUAs may assign objects within the 300 Series for each type of service provided but must combine all services for reporting to GDOE.
321	CONTRACTED SERVICE - TEACHERS	Charter schools
430	REPAIR AND MAINT SERVICES	(Not directly provided by school district personnel)
432	REPAIR AND MAINT - TECH RELATED	(Not directly provided by school district personnel) Hardware/maintenance agreement for already purchased software
441	RENTAL OF LAND OR BUILDINGS	Expenditures for leasing or renting land and buildings for both temporary and long-range use by the LUA.
442	RENTAL OF EQUIPMENT AND VEHICLES	Expenditures for leasing or renting equipment or vehicles for both temporary and long-range use of the LUA.

Georgia Department of Education

FY20 Title I Object Codes

Code	Name	Description
519	STUDENT TRANSPORTATION PURCHASED FROM OTHER SOURCES	Payments to persons or agencies other than school districts for transporting children to and from school and school-related events. (used only with function 2700)
520	INSURANCE (OTHER THAN EMPLOYEE BENEFITS)	Expenditures for all types of insurance coverage except employee benefits. Property insurance should be recorded in function 2600, transportation insurance in 2700 and fidelity bonds in 2300 and 2500. Liability insurance may be charged, as appropriate, to the functions indicated above.
530	COMMUNICATION	Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voice communication, data communication services to establish or maintain computer-based communications, networking, and internet services; video communications services to establish or maintain one-way or two-way video communications via satellite, cable, or other devices; and postal communication services to establish postage machine rentals, postage express delivery services and couriers.
532	COMMUNICATIOIN - WEB-BASED SUBSCRIPTIONS AND LISCENSES	This category includes licenses and fees for services such as subscriptions to research materials over the Internet (such as downloads). Expenditures for purchased software should be coded to object 612 if the software was not capitalized or object 735 if the purchased software is eligible for capitalization.
580	TRAVEL - EMPLOYEES	Expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the LUAs. Consultants' travel is recorded in object 300. Travel for Board members should be included here if their salary is recorded in object 111.
594	Payments to Charter Schools	Payments made the school district to charter schools for their portion of state and local funds.
595	OTHER PURCHASED SERVICES	Expenditures for all other purchased services which are not classifiable under other codes. This includes services purchased from another LUA outside Georgia.
596	RESIDENTIAL FACILITIES	Residential Facilities

Georgia Department of Education

FY20 Title I Object Codes

Code	Name	Description
610	SUPPLIES	All supply items which cannot be properly classified as technology supplies, computer software, energy, food usage, textbooks or books and periodicals, as defined in objects 611, 612, 620, 630, 641 and 642. This would include office supplies, paper, cleaning supplies, etc. Also, printing cost, when the supplies are a major part of the expense, would be recorded here.
611	SUPLIES - TECHNOLOGY RELATED	Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software. Some examples are CDs, flash or jump drives, parallel cables, and monitor stands. E-readers, including Kindles and iPads, that fall below the capitalization thresholds should be reported here or 616 - Expendable Computer Equipment. Purchased software costs below the capitalization threshold should be reported in 612 – Computer Software. Licenses and fees for services such as subscriptions to research materials over the Internet should be reported under 532 Communications – Web-based Subscriptions and Licenses.
612	COMPUTER SOFTWARE	Expenditures for the purchase of computer software which has already been developed. Contracted services for developing software would be recorded in object 300.
615	EXPENDABLE EQUIPMENT	Items purchased with a per-unit cost of less than \$5000, which might otherwise be classified as "equipment" rather than "supplies". Examples: calculators, chairs, tables, projectors, video-cassette recorders, etc. An inventory of these items should be maintained for control purposes.
616	EXPENDABLE COMPUTER EQUIPMENT	Items purchased or Lease-Purchased with a per-unit cost of less than \$5000, which might otherwise be classified as "equipment" rather than "supplies." Examples: Printers, Disk Drives, computers, etc..
620	ENERGY	Expenditures for energy, including electricity, gas, oil, coal, gasoline, diesel fuel, and other services from public or private utilities.
640	Digital/Electronic Textbooks	Expenditures for the purchase of digital/electronic textbooks and workbooks used in the classroom or as instructional materials (including any licensing and software fees for these materials). Also would include the software licenses and fees for subscriptions for instructional materials over the Internet (such as downloads). For example, an electronic alternative to hardcopy textbook or workbook.
642	BOOKS (OTHER THAN TEXTBOOKS) AND PERIODICALS	Expenditures for the purchase of all books and periodicals (other than textbooks) available for general use, including reference books. The cost of binding and repairing reference books in the Media Center is reported here.

Georgia Department of Education

FY20 Title I Object Codes

Code	Name	Description
730	PURCHASE OF EQUIPMENT - OTHER THAN BUSES AND COMPU	Expenditures for initial, additional, and replacement items of equipment such as machinery, furniture and fixtures, and vehicles. To be charged to equipment, an item must meet the following criteria: a. The cost must be \$5,000 or more per unit. b. The life expectancy must be more than one year.
734	PURCHASE OR LEASE- PURCHASE OF EQUIPMENT - TECHNOLOGY RELATED	Expenditures for technology-related equipment and technology infrastructure. These cost include those associated with the purchase or lease-purchase of network equipment, servers, PCs, printers, other peripherals, devices and wiring/cables/network switches (network infrastructure). Items charged here must meet the two criteria noted in object 730 for equipment purchases.
810	DUES AND FEES	Expenditures for registration fees, dues for systems' or individuals' membership in professional or service organizations, or for various fee charges. (Only fees paid to a paying agent for services in connection with bonded indebtedness are recorded in function 5100).
880	FEDERAL INDIRECT COST CHARGES	Expenditures to record the indirect costs permitted under Federal grant administration rules and approved by the GDOE. The offsetting revenue will be recorded in General Fund, Revenue Source 1990.
881	SCHOOLWIDE SCHOOLS	Use to allocate costs from Fund 400 to participating federal grants. The systemwide total for Object 881 should always have a zero balance.
882	FEDERAL ADMINISTRATIVE CONSOLIDATION	Use to allocate costs to/from participating federal grants into the Administrative Consolidation Program within Fund 400. The systemwide total for Object 882 should always have a zero balance.
890	OTHER EXPENDITURES	Expenditures for goods and services not otherwise classified above, such as reimbursement for college courses. For the DE Form 0046, detail is required if the object 890 expenditures in a function exceed 10% of that function total.



Troup County School System

Your Future Starts Today

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