

Troup County School System



FY 2020-2021

BOE ADOPTED BUDGET

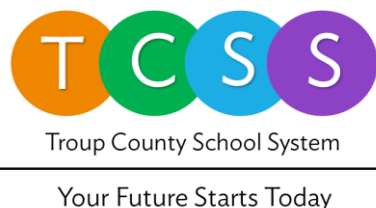


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Troup County School System

Your Future Starts Today

BOARD OF EDUCATION

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TO: Troup County Board of Education:

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- Allen Simpson – Vice Chairman
- Cathy Hunt
- Brandon Brooks
- Joe Franklin
- Tanya Jones-Cameron
- Becky Grubbs

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

SUBJECT: 2020-2021 Budget Message

DATE: July 16, 2020

I am pleased to present my budget message for the 2020-21 school year. I am honored to serve you and the community of Troup County in my first year as the Superintendent of the Troup County School System. I am convinced that the Troup County School System (TCSS) is built on the solid foundations of the past, is currently 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 (TCSS) Board of Education, TCSS staff, TCSS families and various Troup County Community partners for their service, support, input, thoughtful dialogue, and consideration of this proposed budget.

This revised budget message is based on the third iteration of the FY '21 budget development. Due to the Covid-19 Pandemic, the budget development process deviated from the traditional process and an amended version is now being presented on July 16, 2020 to the TCSS Board for final consideration. In April, we presented a balanced budget forecast by trimming approximately \$2 million from the 2019-2020 budget based on reconciling a purposeful deficit budget for the 2019-2020 fiscal year. However due to the Covid-19 situation and subsequent statewide budget crisis, the budget presented and approved in June changed drastically. In May, we were

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advised by the Governor's office that all state agencies, including K-12 public school systems, should expect a 14% reduction in state funding. I immediately looked at the TCSS total state funding of \$67.7 million and calculated a \$9.478 million reduction in the coming year. We worked from that number during the May-June timeframe and assumed that this was a worst case scenario. However, the outlook changed favorably in mid-June. Instead of using the total state funding of \$67.7 million in the June budget proposal, we worked from the state QBE (Quality Based Education) funding of \$63.67 million, as well as an 11% reduction in state QBE funding instead of a 14% reduction. This new information was released by the state in mid-June. This positive news resulted in a more favorable reduction of \$7.00 million in state QBE funding versus a \$9.48 million reduction as previously projected.

Working from the expectation that the TCSS will receive \$7.00 million less in state funding and expecting to utilize \$2.50 million in Federal stimulus CARES act funds to offset the deficit, we then worked from a \$4.50 million deficit. After making budget reductions across the board, and projecting some increase in local revenues, in June, we presented a budget that operated on a \$3.38 million budget deficit. This was to be covered with staff reductions and current fund balance (reserves) without instituting furlough days for employees. Subsequently, the TCSS Board of Education approved that proposed budget on June 25, 2020.

After the state legislature finished its final budget in late June, and the TCSS received more favorable news regarding the state funding (+ \$0.69 million) and a favorable end of the FY '20 budget (+ \$0.54 million), we have adjusted the operating budget and re-invested those funds for five additional nurses, the new Troup County Career Center (TCSS), additional Chromebooks for grades Kindergarten through second as well as a few other slight adjustments. This is now being presented as a revised budget in July 2020.

I am confident that we can manage our way through this situation. The school system is becoming more lean and efficient and I believe we can still achieve all of our goals while managing through this situation.

Realizing Results

Since 2017, the Troup County high school graduation rate has increased from 78% to 86%. The School System's graduation rate has increased (15) percentage points since SY2015, and in SY2019, the TCSS graduation rate was 86.57 % which is (4.57) percentage points above the 82% 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.

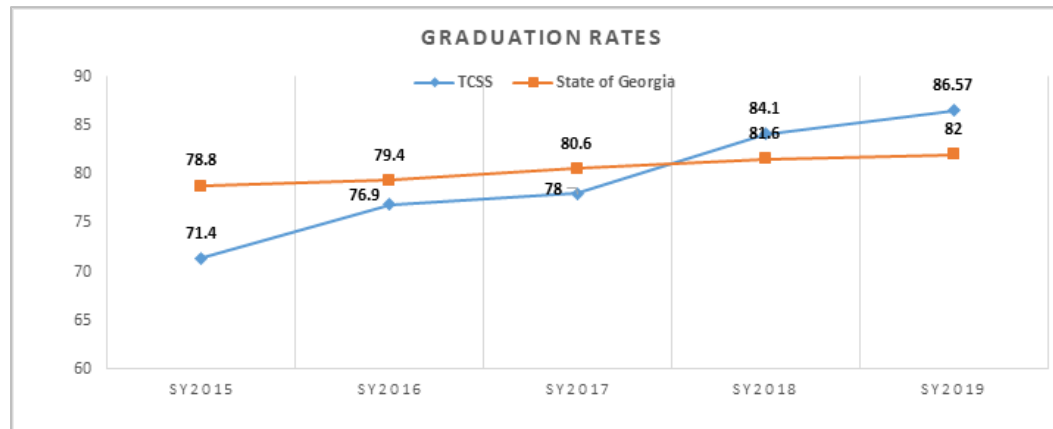
Not only have TCSS graduation rates increased, but our graduates are more prepared for post-secondary success. Dual Enrollment participation rates in Troup County have steadily increased over the last three years. While simultaneously completing high school graduation requirements, (266) SY2019 graduates earned (1165) credits by completing college level coursework in on-campus classes

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taught by qualified TCSS staff and by taking on-line or in-person classes from local colleges and universities. Although proposed changes to the Dual Enrollment program at the state level will greatly reduce the on-campus and core content opportunities for students, a new focus on CTAE pathway articulation should enhance the Troup County school-to-work pipeline in the areas of industrial manufacturing, healthcare, and construction.

In order to continue to improve our graduation rates, the School System must continue to identify and meet the needs of every child. To get to 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.

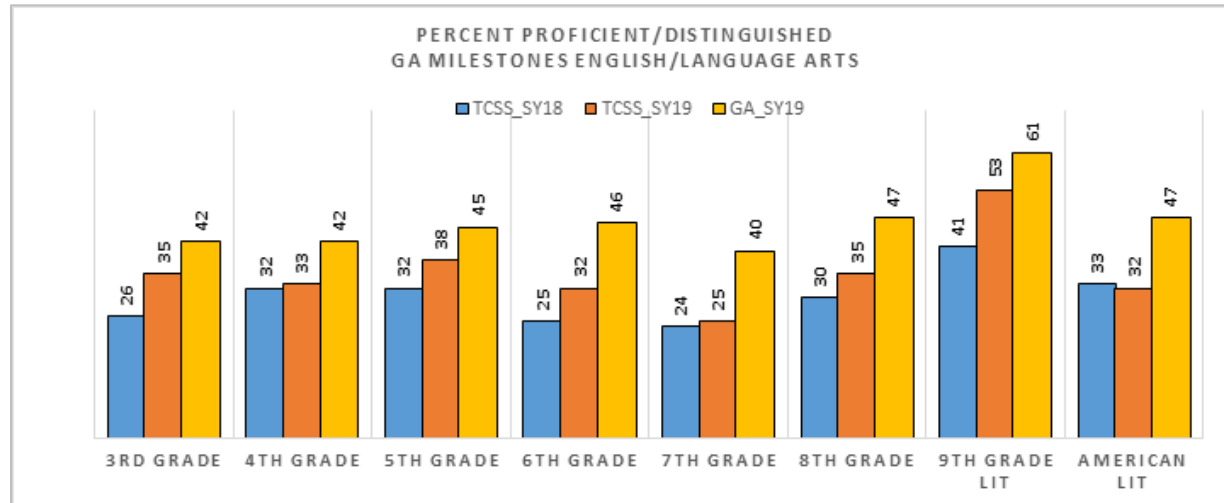


Assessment Results

We believe regular assessments are an important way to measure student progress as well as help students prepare for year-end state and college level assessments. In SY2019, the number of students performing at Proficient or Distinguished levels increased for most grade levels. At the secondary level, the percent of students in Ninth Grade Lit performing at Proficient or Above increased (12) percentage points moving from 41% in SY2018 to 53% in SY2019. At the elementary level, we saw the greatest increase of ELA students performing at Proficient or Distinguished levels in the 3rd Grade with an increase of (9) percentage points, moving from 26% to 35% of students performing Proficient and above. Additionally, the percent of students Reading At-or-Above grade level increased (2.7) percentage points in Grade 3 to 40.5%, (7.2) percentage points in Grade 5 to 54.1%, and (1.8) percentage points in Grade 8 to

55.3%. Although these increases are encouraging and an indication that we are moving in the right direction, there is still much work to do to accomplish the goal of all TCSS students reading on grade level.

The SY2019 improvements in ELA and Reading scores are attributed to the emphasis that was placed on regular monitoring of student performance data and the design of customized targeted remediation for students based on School System and teacher developed formative assessments. Data from quarterly Reading Inventory assessments, Writing Assesslets, and teacher created unit tests were discussed in campus-based Professional Learning Communities (PLCs). School System and school data dashboards were created and shared as a means by which leaders monitored student performance. Real-time instructional adjustments were made on a daily basis which had a positive effect upon year-end student performance on state assessments.



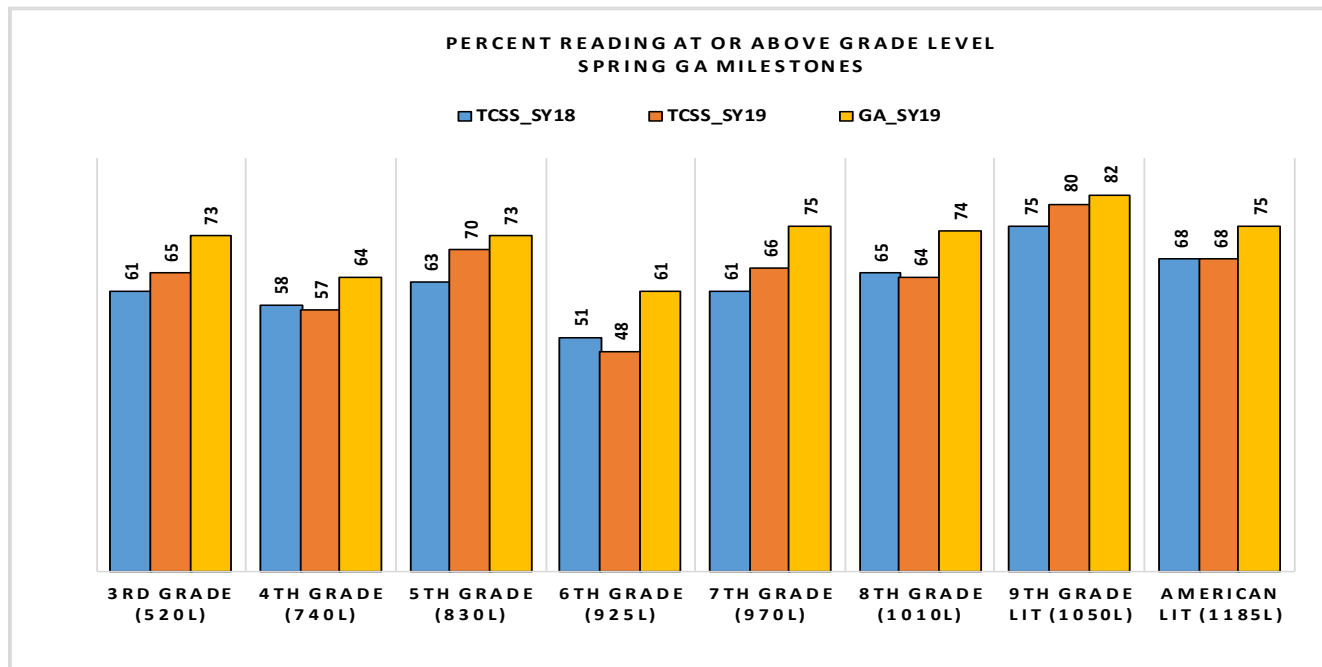
Although the improvement of these scores is encouraging, Troup County ELA assessment scores are still significantly below the State average for all grade levels. The gap between TCSS and the State Reading scores is not quite as significant as the gaps in ELA performance. Especially at the elementary level, intense teacher training in a Balanced Literacy approach to teaching Reading with heavy emphasis on guided, shared, and independent reading and writing strategies that included phonics mitigated these gaps in performance.

Newly implemented strategies aligned to mastery of state standards, data analysis in PLCs, as well as, high expectations of performance for our students and staff should lead to continued improvement. These focused and deliberate strategies for

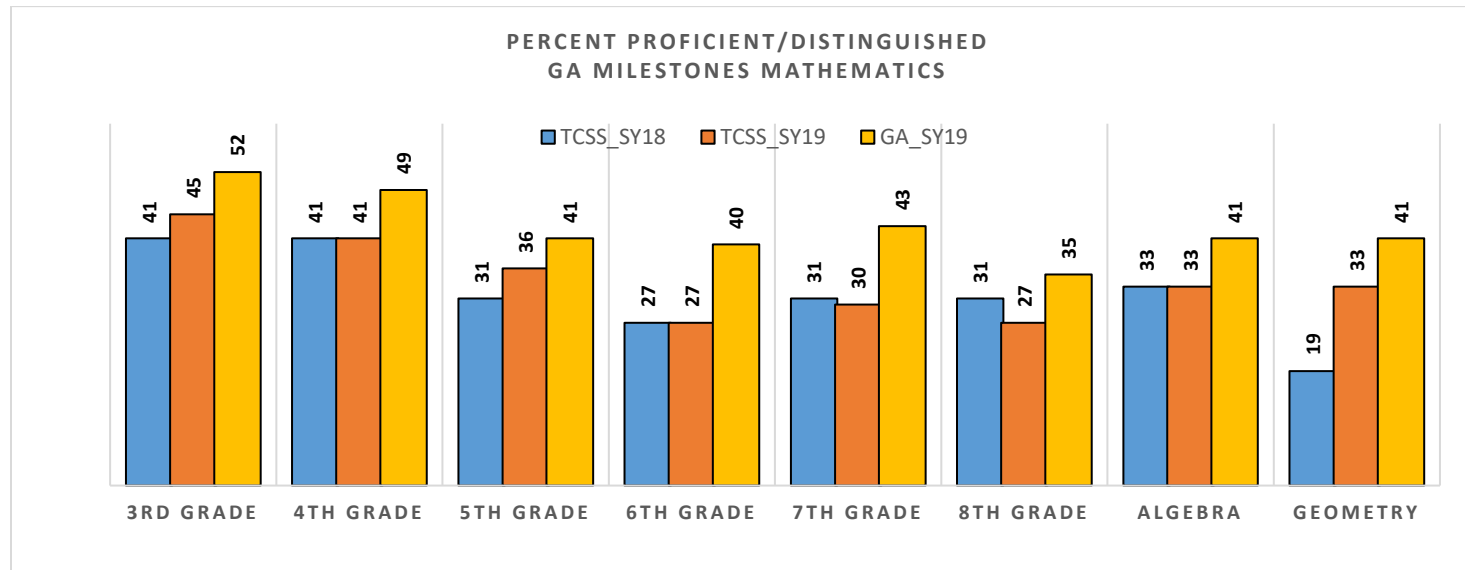
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improvement, along with the dedication of a staff committed to meeting the needs of all students, will lead to performance levels at or above the State.



Although an emerging instructional strategy in Troup County, teacher led analysis and instructional design resulted in increases in student academic performance in the area of English Language Arts and Reading, this same strategy was used in the area of Mathematics. The greatest increase in the percent of students scoring at the Proficient or Distinguished level at the elementary level occurred in Grade 4 which increased (11) percentage points from SY2018 to SY2019. At the secondary level, the greatest gains occurred in Geometry where the average of students scoring Proficient and above increased (14) points to 33% in SY2019. Gains in mathematics are attributed to the targeted remediation for students as a result of the regular use of data by teachers making instructional decisions based on student mastery of standards. Even though we realized gains in grades 3, 4, 5, and in Geometry, our scores remain significantly behind State averages at all levels. While there is still much work to be done, these increases are encouraging and are an indication that we are moving in the right direction.



Closing the gaps and improved subgroup performance was the area that the School System saw the most promising gains. In SY2018, the performance targets for the majority of subgroups in ELA and math were not met – as indicated by the red highlights. However, in SY2019, almost all elementary, middle, and high school subgroup performance exceeded the State’s established SY2019 target in ELA for Troup County – as indicated by the green highlights. In math, targets were also met or exceeded at the elementary and high school levels. Middle school math performance in the ED, SWD, and African-American subgroups continues to be an area of greatest need in the School System.

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		TCSS Elementary		
		SY18	Target	SY19
English Language Arts	ALL	50.60	52.07	58.61
	A	83.61	84.52	100.00
	B	33.61	35.56	40.75
	H	49.45	50.87	55.49
	M	53.81	55.15	65.63
	W	66.53	67.57	74.86
	ED	41.70	43.41	49.41
	EL	53.51	54.94	64.00
	SWD	27.16	29.31	29.30

		TCSS Middle		
		SY18	Target	SY19
English Language Arts	ALL	47.77	49.23	52.76
	A	73.00	73.73	85.30
	B	34.95	36.83	37.89
	H	45.83	47.40	54.89
	M	48.49	49.89	55.75
	W	59.54	60.63	66.64
	ED	39.27	41.03	43.85
	EL	39.11	41.16	52.01
	SWD	27.99	29.92	28.49

		TCSS High		
		SY18	Target	SY19
English Language Arts	ALL	59.59	60.63	66.27
	A	74.36	75.11	80.90
	B	44.04	45.61	51.11
	H	56.48	57.77	65.45
	M	60.24	61.26	66.98
	W	73.62	74.23	79.84
	ED	48.15	49.53	55.58
	EL	35.37	37.46	35.72
	SWD	22.73	24.70	28.20

		TCSS Elementary		
		SY18	Target	SY19
Mathematics	ALL	64.29	65.37	65.82
	A	100.00	90.00	100.00
	B	48.57	50.09	49.51
	H	68.39	69.22	69.94
	M	66.53	67.56	70.99
	W	77.25	78.00	78.93
	ED	56.97	58.28	57.66
	EL	76.35	79.02	80.67
	SWD	36.58	38.40	36.35

		TCSS Middle		
		SY18	Target	SY19
Mathematics	ALL	56.60	57.83	55.79
	A	100.00	90.00	100.00
	B	41.72	43.44	38.09
	H	54.87	56.12	60.99
	M	60.10	61.44	57.96
	W	69.19	70.02	71.16
	ED	46.84	48.40	46.17
	EL	61.88	63.08	67.60
	SWD	36.53	38.37	32.53

		TCSS High		
		SY18	Target	SY19
Mathematics	ALL	57.05	58.56	61.37
	A	100.00	90.00	100.00
	B	38.26	40.28	46.12
	H	50.01	51.32	53.60
	M	52.19	53.61	57.23
	W	70.28	71.45	72.54
	ED	43.05	44.93	46.24
	EL	57.16	58.32	61.71
	SWD	21.01	23.42	23.81

Key for Closing the Gap	
All	Students in tested grades or subjects only
All Elementary	Grades 3, 4, and 5
All Middle	Grades 6, 7, and 8
All High (English Language Arts)	9th Grade Lit and American Lit
All High (Mathematics)	Algebra and Geometry
A	Asian
B	Black
H	Hispanic
M	Multi-racial
W	White
ED	Economically Disadvantaged
EL	English Learners
SWD	Students with Disabilities
Green	6% target was met
Green	3% target was met
Orange	Improvement was made but target not met
Red	No improvement was made

State Accountability Measures

Student assessment data from the Georgia Milestones Assessments along with other indicators are used to generate a College and Career Readiness Performance Index, which is reported on a 100 point scale. For each school and the School System, the Governor's Office of Student Achievement then assigns a letter grade based on the CCRPI score. A review of the SY2019 scores when compared to the SY2018 scores indicate that the Troup County School System has improved from a SY2018 grade of "D" to a "C" – the same as the State of Georgia's School Grade. More specifically, 14 of the 17 schools in Troup County improved at least one letter grade and

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Hogansville Elementary School improved two letter grades. While the progress is encouraging, the goal is to perform better than the state in all areas, and we are looking forward to continued progress in the coming years.

CCRPI Scores/Georgia School Grades Report					
	SY18	SY18 GRADE	SY19	SY19 GRADE	1-YR change
Long Cane Elementary	78.5	C	86.0	B	7.58
Rosemont Elementary	73.0	C	83.4	B	10.35
Franklin Forest Elementary	66.9	D	79.0	C	12.06
Hillcrest Elementary	69.6	D	78.0	C	8.41
LaGrange High School	74.8	C	76.8	C	1.99
Hollis Hand Elementary	84.5	B	76.4	C	-8.1
Callaway High School	68.5	D	73.5	C	5.02
Long Cane Middle School	62.0	D	73.0	C	10.98
Hogansville Elementary	47.6	F	71.3	C	23.74
Troup High School	64.4	D	70.0	C	5.64
Berta Weathersbee Elem	64.0	D	69.4	D	5.35
Ethel Kight Elementary	56.7	F	69.2	D	12.47
West Point Elementary	66.1	D	65.9	D	-0.24
Gardner Newman Middle	56.6	F	64.2	D	7.61
Callaway Elementary	70.7	C	62.1	D	-8.62
Callaway Middle School	53.6	F	57.1	F	3.55
Clearview Elementary	54.4	F	55.2	F	0.81

CCRPI Scores/Georgia School Grades Report					
	SY18	SY18 GRADE	SY19	SY19 GRADE	1-YR Change
Troup County School System	66.1	D	70.5	C	4.4
State of Georgia	76.6	*	75.9	*	-0.7
* GOSA does not assign a letter grade to the state, only schools and districts					

Budget Priorities

As we move into the 2020-21 school year, the School System will embark on a new and visionary strategic planning process that will guide 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 and Work-Based Learning and Blended Learning Opportunities
4. Enhance Equitable Opportunities
5. Enhance Community Partnerships
6. Improve Professional Capacity
7. Improve Education Effectiveness and Efficiency
8. Educate the Entire Child

These priorities represent a plan that is developing after a year of observation and analysis as well 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
 - Adopt a K – 8 Math Curriculum
 - Purchase a Screener K – 8 Math and ELA
 - Purchase Intervention Curriculum in Math
 - Evaluate ELA Curriculum Options for Future Purchase
 - Develop School-based Common Assessments to Inform Instruction
 - Develop a Benchmark Practice Aligned/Predictive of GMAS Performance

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 (e.g., Cosmetology)
 - Make Pathways Available to All Students
 - Add Middle School Orchestra Program
 - Expand College Opportunities and Exposure to a College Experience (e.g., ACT for all Juniors, expanded dual credit opportunities)
3. Expand Dual Enrollment, Articulated Credit Offerings, Work-Based Learning (WBL) Opportunities and Blended Learning Environments
 - Create the new Troup County Career Center
 - Create Course Catalogues and Parent Communication Systems
 - Revise and Develop Articulation Plans with West Georgia Technical College (WGTC)
 - Recruit CTAE Dual Enrollment Students
 - Increase Externships and WBL Student Participation Rates
 - Develop Digital Learning Environments
4. Enhance Equitable Opportunities
 - Evaluate Available Programs by Campus
 - 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
 - Add the Attention 2 Attendance (A2A) Program
5. 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

6. 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
7. Improve education 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 & Return on Investment
 - Create a Program Evaluation Plan
 - Strategic Professional Learning Scheduling and Monitoring
 - Inspect Grant Opportunities, System Curricular Alignment and Effectiveness
8. 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

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- Expand the Multiple Tier Student Support System (MTSS) to Include Academic, Behavior, and Social Emotional Interventions to Meet Individual Student Needs
- Investigate Restorative Practices Strategies to Improve Student Outcomes and Decrease the Time a Student Is Out of Class (ISS, OSS)
- Evaluate 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)

Funding Outlook

Outside the expectation of double digit reductions in state aid for FY 2020/2021, we are uncertain as to the longer term impacts which the COVID-19 crisis will have on our finances. It will depend on how soon and to what degree the economy can rebound in the U.S., in Georgia, and locally. It is also unclear how the current health situation will impact the need for funding in the health care sector and if there will be greater demand on state and local budgets in this respect. As such, we will continue to seek budget efficiencies and be conservative in terms of revenue estimates.

Looking to the Near Future

After a year of assessing and evaluating the Troup County School System, it is evident 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 will focus expenditures on improving curricular services, including the purchase of a K-8 math curriculum, common assessments, professional learning communities and professional learning.

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While we are proposing reductions in staff, 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, 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,

A handwritten signature in black ink, appearing to read 'Brian T. Shumate', is written over a light gray rectangular background.

Brian T. Shumate, Ph.D.
Superintendent



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TCSS Adopted Budget

Fiscal Year 2020-2021

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, 2020 through June 30, 2021.

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 2020-2021 Operating Budget Revenues are \$111,573,680 a decrease of -\$4,439,424 or -3.8%. Use \$3,924,057 of Fund Balance/Reserves for a total of \$115,497,737 of resources.
- FY 2020-2021 Operating Budget Expenditures \$115,497,737. Applies \$2.5M of expenditures to Federal CARES ACT.
- Revenue Highlights: State revenue -\$7,453,473 (-11.0%); Local revenue at +\$3,471,049 (+7.5%) and Other -\$457,000 (-24.8%)
- Expenditure Highlights: Step (as applicable) increases provided, staffing adjustments made, lower retirement rates budgeted, and funding for bus replacements and maintenance projects.

ADJUSTMENTS from PROPOSED (4.16.2020) to ADOPTED BUDGET (7.16.2020)

Revenue

Proposed Operating Revenue Budget (4.16.2020)	\$ 115,154,805
Adopted Operating Revenue Budget (7.16.2020)	\$ 111,573,680 ^a
Difference	\$ (3,581,125)

Expenditures

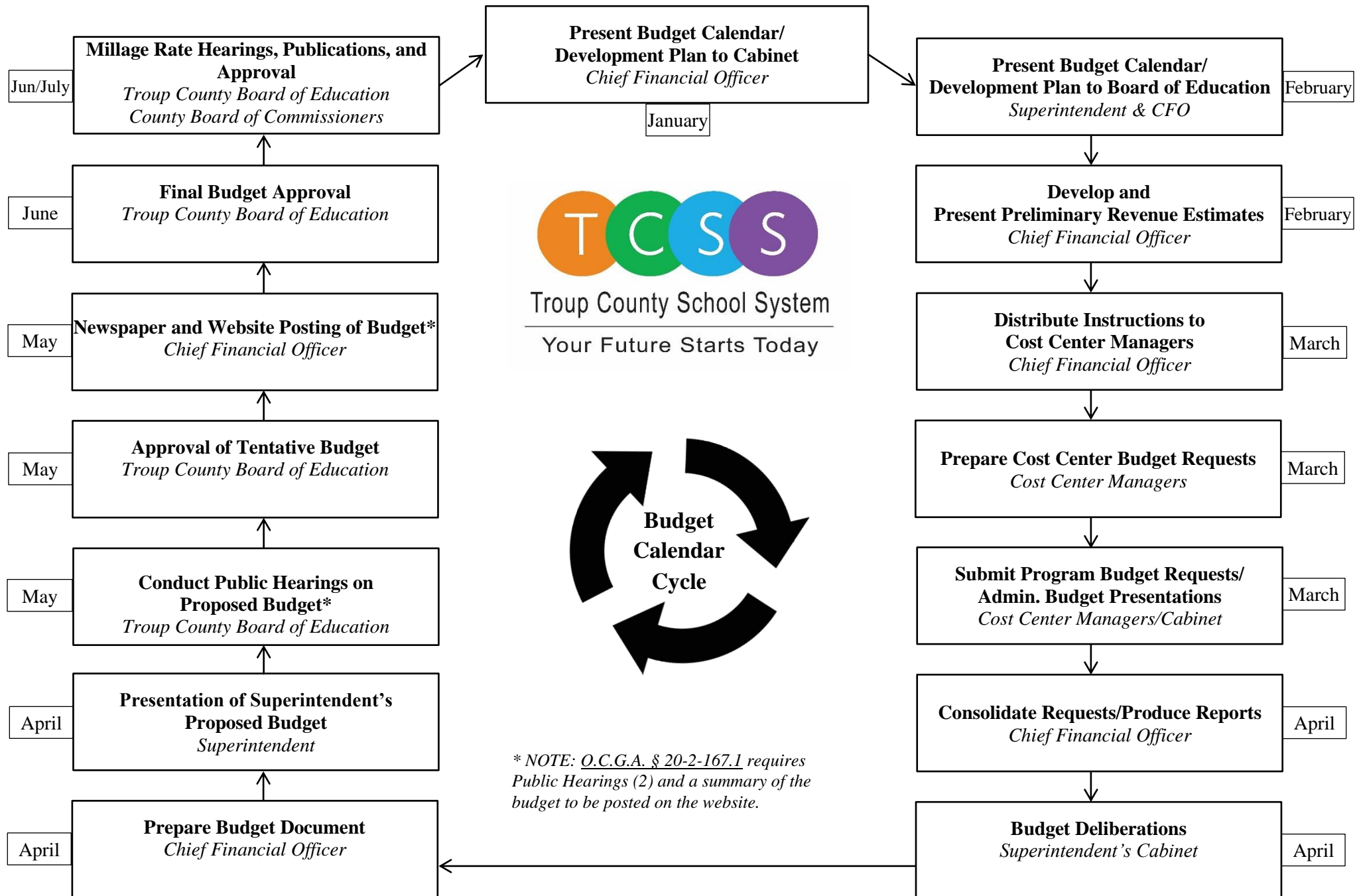
Proposed Operating Budget (4.16.2020)	\$ 115,154,805 ^b
<u>Allocations/Adjustments</u>	
Summer School	\$ 226,755
Intercession	\$ 21,500
Technology	\$ 300,000
Assessments	\$ 23,310
C&I budget (Learning and Student Management Systems)	\$ 201,100
General Admin Non-Payroll Accounts	\$ 95,931
Insurances (P&L, Vehicle, WC Excess, etc.)	\$ 143,812
Financial/HR Systems Licensing/Hosting/Maintenance	\$ 57,505
School Bus Replacements	\$ 750,000
Maintenance Projects	\$ 1,000,000
Technology (Elementary Chromebooks)	\$ 500,000
Additional School Nurses (5 - Elementary)	\$ 225,000
Career Center Allocations	\$ 222,747
COVID-19 Health Supplies	\$ 100,000
Personnel salary adjustments/corrections	\$ 92,620
Paraprofessionals (2) for MS Orchestra and HOPE	\$ 60,000
Cosmetology Teacher (Part-time CHS)	\$ 35,000
<u>Deductions</u>	
"ASC/School Cuts" (NOTE: ASC = 35%)	\$ (1,212,348)
Federal CARES Act	\$ (2,500,000)
Sub-total	\$ 342,932 ^c
Adopted Operating Expenditure Budget (7.16.2020)	\$ 115,497,737 ^{b - c}

Recap

Adopted Operating Revenue Budget (7.16.2020)	\$ 111,573,680 ^a
Adopted Operating Expenditure Budget (7.16.2020)	\$ (115,497,737) ^{b - c}
Diff.	\$ (3,924,057)

Use of Fund Balance/Reserves	\$ 3,924,057
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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.

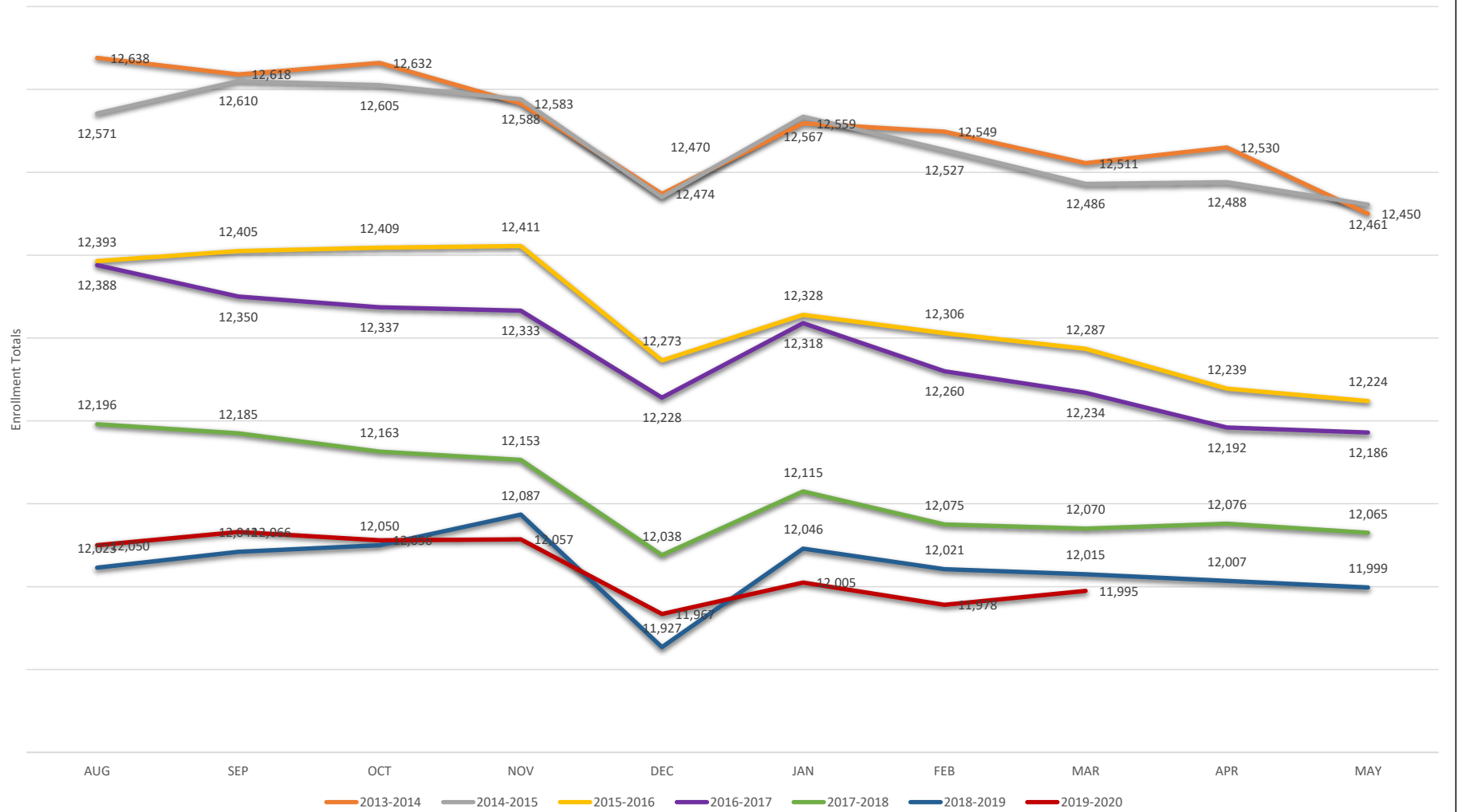


When the steps have been completed, the sequence starts over again in the next fiscal year.

FY2020/2021 Budget Timeline

Month/Date	Owner	Event
1. February 18, 2020 (Work Session)	Superintendent & CFO	• Present Budget Calendar/Plan to Board of Education
2. April 1, 2020	CFO	• Prepare Budget Document
3. April 6, 2020 (Board Meeting)	Superintendent	• Presentation of Superintendent's Proposed Budget
4. June 18, 2020	TCSS Board of Education	• Conduct Public Hearings on Proposed Budget (#1)
5. June 25, 2020	TCSS Board of Education	• Conduct Public Hearings on Proposed Budget (#2)
6. June 25, 2020 (Special Bd Meeting)	TCSS Board of Education	• Approval of Tentative Budget
7. June 29, 2020	CFO	• Website Posting of Tentative Budget
8. July 1 & 8, 2020	CFO	• Newspaper Publications for Millage Rate Hearings
9. July 7 & 16, 2020	TCSS Board of Education	• Millage Rate Hearings (3)
10. July 16, 2020 (Board Meeting)	TCSS Board of Education	• Millage Rate Approval
11. July 21, 2020	Board of Commissioners	• Millage Rate Accepted by County

Troup County School System District Enrollment August 2013 - March 2020



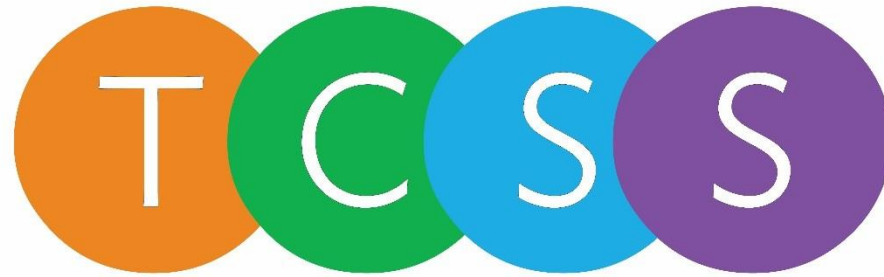
Troup County School System
Enrollment Summary
3/31/2020

	PK	KG	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total
Berta Weathersbee Elementary	22	47	48	44	57	40	42								300
Callaway Elementary	71	99	90	86	92	118	114								670
Clearview Elementary	54	93	101	96	112	100	114								670
Ethel W. Kight Elementary	52	101	98	102	96	100	83								632
Franklin Forest Elementary	73	120	106	131	130	119	115								794
Hillcrest Elementary	47	49	51	45	64	53	57								366
Hogansville Elementary	47	66	76	64	66	64	71								454
Hollis Hand Elementary	66	88	84	70	107	97	97								609
Long Cane Elementary	49	89	87	90	86	71	91								563
Rosemont Elementary	47	80	78	88	87	80	80								540
West Point Elementary	47	51	53	53	60	50	68								382
Callaway Middle								249	237	256					742
Gardner Newman Middle								326	352	285					963
Long Cane Middle								376	340	333					1,049
Callaway High											242	198	185	173	798
LaGrange High											344	290	262	247	1,143
Troup County High											369	320	274	287	1,250
The HOPE Academy								5	13	13	17	13	3	6	70
THINC College & Career Academy											87	191	250	230	758
TOTAL															12,753

District Enrollment *	575	883	872	869	957	892	932	956	942	887	1,059	1,012	974	943	11,995
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**Does not include THINC*

Elementary Enrollment	5,980
Middle School Enrollment	2,785
High School Enrollment	3,230



Troup County School System

Your Future Starts Today

Financial Summary and Revenue Section



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Troup County School System

Your Future Starts Today

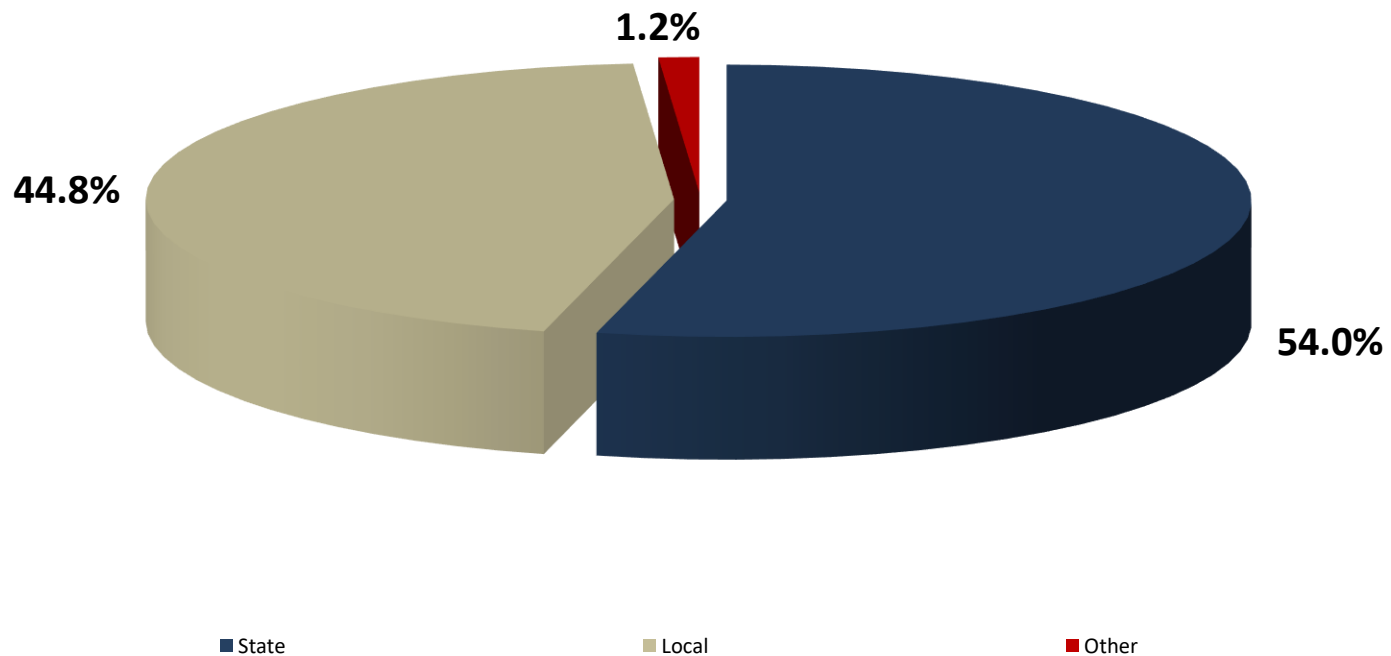
Operating Revenue by Source

Description	FY 2019-2020 Budget	% Total	FY 2020-2021 Budget	% Total	\$ Change	% Change
State Funds	\$ 67,651,993	58.3%	\$ 60,198,520	54.0%	\$ (7,453,473)	-11.0%
Local Funds	46,519,111	40.1%	49,990,160	44.8%	3,471,049	7.5%
Other Funds	1,842,000	1.6%	1,385,000	1.2%	(457,000)	-24.8%
Total Operating Revenues	\$ 116,013,104	100.0%	\$ 111,573,680	100.0%	\$ (4,439,424)	-3.8%
Fund Balance/Reserves Projected Use			\$ 3,924,057			
Total Operating Revenues and Use of Fund Balance			\$ 115,497,737			

Operating Expenditures by Function Categories

Description	FY 2019-2020 Budget	% Total	FY 2020-2021 Budget	% Total	\$ Change	% Change
Instruction	\$ 69,829,200	59.6%	\$ 69,551,170	60.2%	\$ (278,030)	-0.4%
Pupil Services	7,831,209	6.7%	8,044,141	7.0%	212,932	2.7%
Instructional Services	5,851,432	5.0%	5,938,296	5.1%	86,864	1.5%
General Administration	1,953,241	1.7%	2,003,849	1.7%	50,608	2.6%
School Administration	8,740,810	7.5%	8,754,534	7.6%	13,724	0.2%
Business Services	1,449,402	1.2%	1,229,431	1.1%	(219,971)	-15.2%
Maintenance and Operations	10,852,952	9.3%	11,805,729	10.2%	952,777	8.8%
Transportation	9,069,928	7.7%	9,036,028	7.8%	(33,900)	-0.4%
Support Services	1,008,571	0.9%	1,084,996	0.9%	76,425	7.6%
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%
Outgoing Transfers	367,500	0.3%	367,500	0.3%	-	0.0%
Federal CARES Act Use			-2,500,000			
Total Operating Expenditures	\$ 117,136,308	100.0%	\$ 115,497,737	100.0%	\$ (1,638,571)	-1.4%

FY2020-2021 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

	2018-2019 Adopted	2019-2020 Adopted	2020-2021 Proposed	\$ Change	% Change
REVENUES FROM STATE FUNDS					
Quality Basic Education (QBE)	\$ 58,975,860	\$ 63,674,541	\$ 56,221,068	\$ (7,453,473)	-11.7%
Pupil Transportation	1,490,592	1,484,507	1,484,507	-	0.0%
Equalization Funding	878,568	2,176,061	2,176,061	-	0.0%
Nursing Services	255,264	254,884	254,884	-	0.0%
State Flood Control		22,000	22,000	-	0.0%
State Railroad Equipment	54,302	40,000	40,000	-	0.0%
TOTAL STATE FUNDS	61,654,586	67,651,993	60,198,520	(7,453,473)	-11.0%
REVENUES FROM LOCAL FUNDS					
Property Taxes	45,882,005	46,156,111	49,627,160	3,471,049	7.5%
Intangible Taxes	431,397	350,000	350,000	-	0.0%
County/City Appropriations	13,750	13,000	13,000	-	0.0%
TOTAL LOCAL FUNDS	46,327,152	46,519,111	49,990,160	3,471,049	7.5%
REVENUES FROM OTHER FUNDS					
Interest on LGIP	31,906	2,000	30,000	28,000	1400.0%
Interest on GEAP	-	50,000	-	(50,000)	-100.0%
Internal Account Reimbursements	46,652	90,000	50,000	(40,000)	-44.4%
Indirect Cost Reimbursements	-	150,000	-	(150,000)	-100.0%
Medicaid Direct Bill	460,927	475,000	475,000	-	0.0%
Medicaid ACE Program	-	120,000	120,000	-	0.0%
Real Estate Transfer Tax	154,261	150,000	160,000	10,000	6.7%
ACE Program Fees	219,836	200,000	225,000	25,000	12.5%
Food Service Facilities Reimbursement	-	230,000	-	(230,000)	-100.0%
E-Rate Reimbursements	-	50,000	-	(50,000)	-100.0%
Transportation Charges	422,734	175,000	175,000	-	0.0%
Miscellaneous	278,277	150,000	150,000	-	0.0%
TOTAL OTHER FUNDS	1,614,593	1,842,000	1,385,000	(457,000)	-24.8%
GRAND TOTAL OPERATING FUND	\$ 109,596,331	\$ 116,013,104	\$ 111,573,680	\$ (4,439,424)	-3.83%

Operating Budget Expenditure Summary Reports

In the following pages, the expenditure budget is presented in 2 different ways (by **FUNCTION** and **OBJECT**). 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:

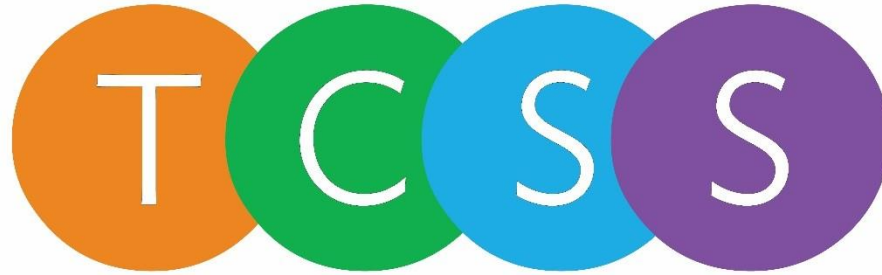
- Instruction
- Pupil Services
- Instructional Services
- General Administration
- School Administration
- Business Services
- Maintenance and Operations
- Student Transportation
- Support Services - Central
- Other Support Services
- Community Services
- Outgoing Transfers

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.



Troup County School System

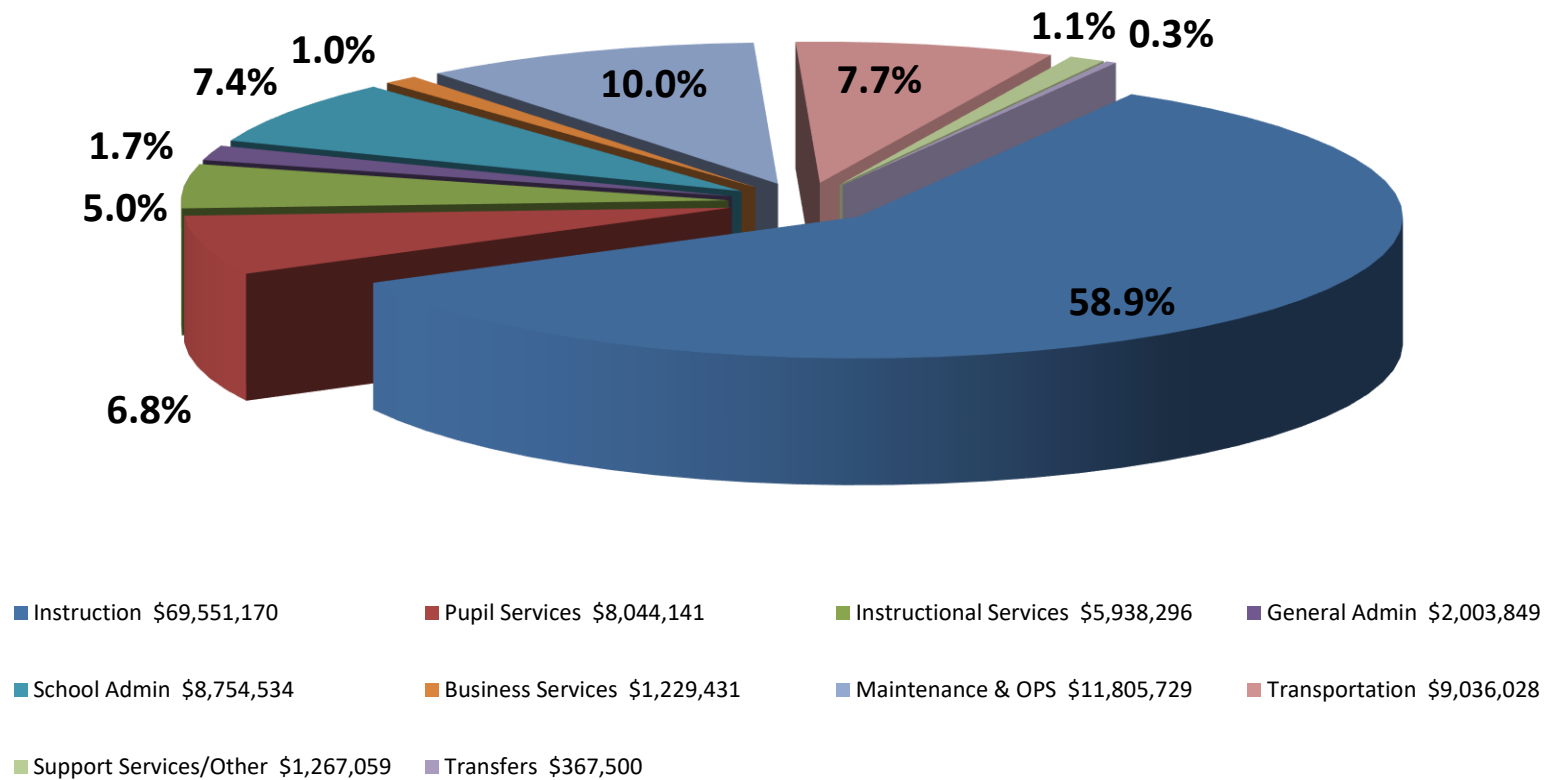
Your Future Starts Today

Budget Expenditures

FUNCTION

Section

FY 2020/2021 Operating Expenditures by FUNCTION Categories



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

Troup County School System
Operating Expenditure by FUNCTION Categories

Description	FY2019-2020 Budget	% Total	FY2020-2021 Budget	% Total	\$ Change	% Change
Instruction	\$ 70,042,698	59.8	\$ 69,551,170	58.9	\$ (491,528)	-0.7%
Pupil Services	7,831,209	6.7	8,044,141	6.8	212,932	2.7%
Instructional Services	5,885,032	5.0	5,938,296	5.0	53,264	0.9%
General Administration	1,919,642	1.6	2,003,849	1.7	84,207	4.4%
School Administration	8,740,810	7.5	8,754,534	7.4	13,724	0.2%
Business Services	1,235,902	1.1	1,229,431	1.0	(6,471)	-0.5%
Maintenance and Operations	10,852,953	9.3	11,805,729	10.0	952,776	8.8%
Transportation	9,069,928	7.7	9,036,028	7.7	(33,900)	-0.4%
Support Services	1,008,571	0.9	1,084,996	0.9	76,425	7.6%
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%
Outgoing Transfers	367,500	0.3	367,500	0.3	-	0.0%
Total	\$ 117,136,308	100%	\$ 117,997,737	100%	\$ 861,429	0.7%

NOTE: \$2.5M Cares Funds will be utilized to reduce operating expense.

TCSS Operating Summary by FUNCTION

Function	Description	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	\$ Change	% Change
1000	Instruction *	68,325,048	70,042,698	69,551,170	(491,528)	-0.7%
1000s	Instruction Function Total	\$ 68,325,048	\$ 70,042,698	\$ 69,551,170	\$ (491,528)	-0.7%
2100	Pupil Services	2,369,573	2,487,930	2,614,843	126,913	5.1%
2110	Social Workers	265,380	286,903	286,181	(722)	-0.3%
2120	Guidance Services	3,161,458	3,387,772	3,184,147	(203,625)	-6.0%
2123	Research/Assessment/Accountability	237,297	362,299	293,507	(68,792)	-19.0%
2134	Health Care Services	538,000	675,844	1,075,132	399,288	59.1%
2140	Psychological Services	640,834	630,461	590,331	(40,130)	-6.4%
2100s	Pupil Services Function Total	\$ 7,212,542	\$ 7,831,209	\$ 8,044,141	\$ 212,932	2.7%
2210	Instructional Services	-	14,140	-		
2215	Instructional Services - Spec. Ed.	807,190	897,161	967,334	70,173	7.8%
2217	Staff Development	705,601	718,971	548,009	(170,962)	-23.8%
2219	Technology	1,790,332	2,075,463	2,353,984	278,521	13.4%
2220	Educational Media	2,179,324	2,179,297	2,068,969	(110,328)	-5.1%
2200s	Instructional Services/Support	\$ 5,482,447	\$ 5,885,032	\$ 5,938,296	\$ 53,264	0.9%
2300	Contingency	-	267,212	250,000	(17,212)	-6.4%
2310	Board of Education	96,104	88,617	114,173	25,556	28.8%
2321	Superintendent's Office	587,326	622,938	654,840	31,902	5.1%
2324	Office of Curriculum and Instruction	787,432	940,875	984,836	43,961	4.7%
2300s	General Administration	\$ 1,470,862	\$ 1,919,642	\$ 2,003,849	\$ 84,207	4.4%
2400	School Administration	8,137,890	8,740,810	8,754,534	13,724	0.2%
2400	School Administration	\$ 8,137,890	\$ 8,740,810	\$ 8,754,534	\$ 13,724	0.2%

Function	Description	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	\$ Change	% Change
2500	Business Services	1,072,316	1,235,902	1,229,431	(6,471)	-0.5%
2500	Business Services	\$ 1,072,316	\$ 1,235,902	\$ 1,229,431	\$ (6,471)	-0.5%
2600	Maintenance and Operations	11,037,209	10,852,953	11,805,729	952,776	8.8%
2600	Maintenance and Operations	\$ 11,037,209	\$ 10,852,953	\$ 11,805,729	\$ 952,776	8.8%
2700	Student Transportation	9,369,111	9,069,928	9,036,028	(33,900)	-0.4%
2700	Student Transportation	\$ 9,369,111	\$ 9,069,928	\$ 9,036,028	\$ (33,900)	-0.4%
2810	Central Support Services	5,226	8,587	8,587	-	0.0%
2823	Public Relations	223,964	234,547	234,146	(401)	-0.2%
2831	Personnel (Human Resources)	557,180	589,053	658,985	69,932	11.9%
2842	Parent Center/Student Assignment	170,434	176,384	183,278	6,894	3.9%
2800s	Support Services	\$ 956,804	\$ 1,008,571	\$ 1,084,996	\$ 76,425	7.6%
2900	Other Support Services	42,950	140,813	140,813	-	0.0%
2900	Other Support Services	\$ 42,950	\$ 140,813	\$ 140,813	\$ -	0.0%
3100	School Nutrition Program	80,878	-	-	-	
3100	School Nutrition Program	\$ 80,878	\$ -	\$ -	\$ -	
3300	Community Services	37,500	41,250	41,250	-	0.0%
3300	Community Services	\$ 37,500	\$ 41,250	\$ 41,250	\$ -	0.0%
5000	Outgoing Transfers	339,766	367,500	367,500	-	0.0%
5000	Outgoing Transfers	\$ 339,766	\$ 367,500	\$ 367,500	\$ -	0.0%
GRAND TOTAL		\$ 113,565,323	\$ 117,136,308	\$ 117,997,737	\$ 861,429	0.7%

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

NOTE: \$2.5M Cares Funds will be utilized to reduce operating expense.



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Troup County School System

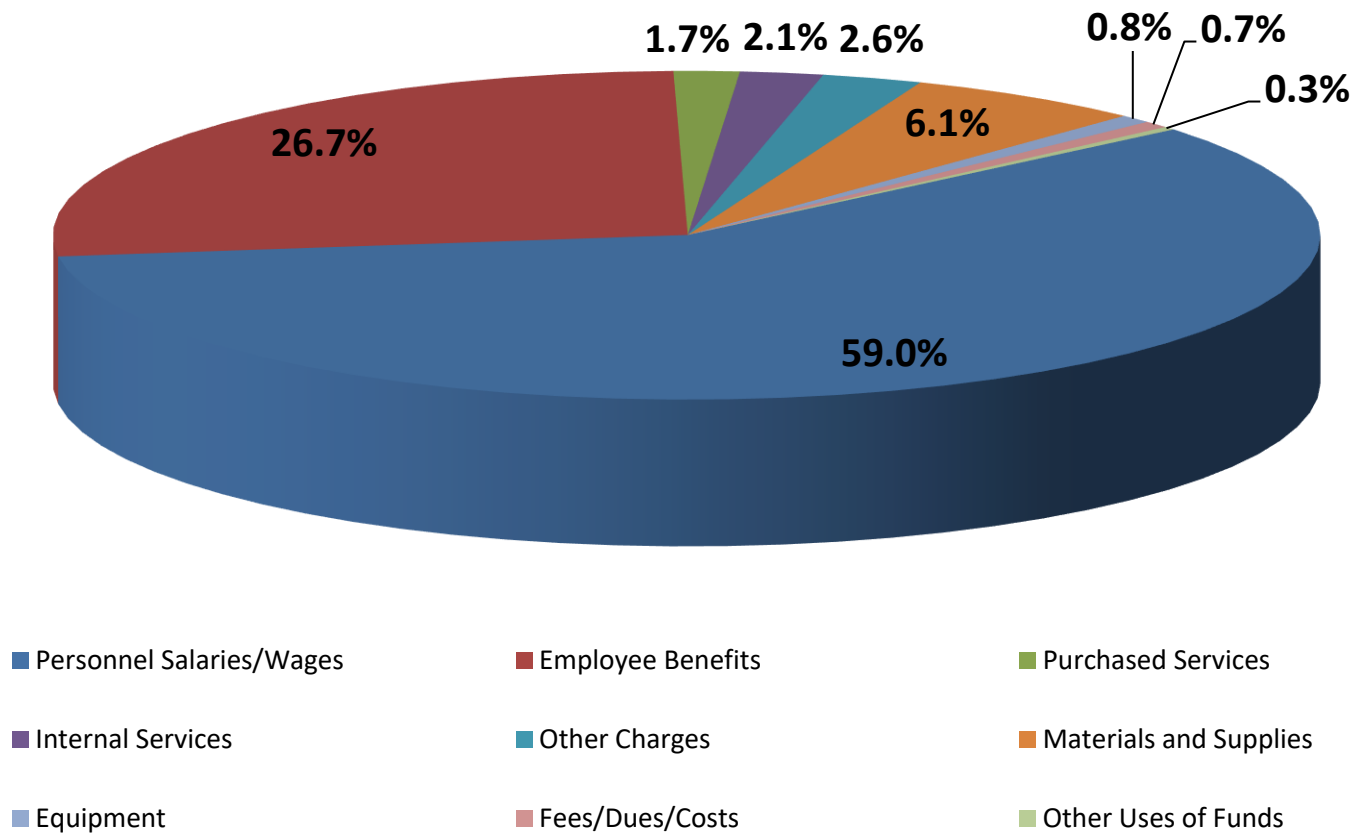
Your Future Starts Today

Budget Expenditures

OBJECT

Section

FY 2020/2021 Operating Expenditures by OBJECT



* Percentage total may not equal 100% due to rounding

Troup County School System
Operating Expenditures by OBJECT Categories

Description	FY 2019 - 2020 Budget	% Total	FY 2020 - 2021 Budget	% Total	\$ Change	% Change
Personnel Salaries/Wages	\$ 71,978,196	61.4%	\$ 69,644,381	59.0%	\$ (2,333,815)	-3.2%
Employee Benefits	31,189,781	26.6%	31,536,555	26.7%	346,774	1.1%
Purchased Services	1,518,870	1.3%	1,978,870	1.7%	460,000	30.3%
Internal Services	1,500,287	1.3%	2,500,287	2.1%	1,000,000	66.7%
Other Charges	3,024,289	2.6%	3,011,890	2.6%	(12,399)	-0.4%
Materials and Supplies	6,446,320	5.5%	7,193,377	6.1%	747,057	11.6%
Equipment	217,000	0.2%	967,000	0.8%	750,000	345.6%
Fees/Dues/Costs	894,065	0.8%	797,878	0.7%	(96,187)	-10.8%
Other Uses of Funds	367,500	0.3%	367,500	0.3%	-	0.0%
Total	\$ 117,136,308	100%	\$ 117,997,738	100%	\$ 861,430	0.7%

NOTE: \$2.5M Cares Funds will be utilized to reduce operating expense.

TCSS Operating Summary by OBJECT

Object	Description	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	\$ Change	% Change
511000	Teacher Salaries	\$ 40,283,270	\$ 41,692,664	\$ 41,875,404	\$ 182,740	0.4%
511100	School Board Per Diem	58,300	53,093	53,093	-	0.0%
511300	Substitutes Wages - Certified	1,056,355	999,650	999,650	-	0.0%
511400	Substitutes Wages - Non-Certific	53,599	-	-	-	
511500	Extended Day Salaries	82,348	358,137	54,812	(303,325)	-84.7%
511600	Prof. Development Stipends	(29,255)	255,589	5,000	(250,589)	-98.0%
511700	Extended Year Teacher Salaries	2,756	29,600	29,600	-	0.0%
511800	Art, Music, PE Salaries	1,763,453	1,852,359	1,861,999	9,640	0.5%
512000	Superintendent Salary	252,649	252,740	235,800	(16,940)	-6.7%
513000	Principal Salaries	1,697,321	1,816,535	1,954,598	138,063	7.6%
513100	Assistant Principals Salaries	1,966,703	1,775,807	1,706,961	(68,846)	-3.9%
514000	Paraprofessional/Aide Salaries	1,348,298	1,461,975	1,175,189	(286,786)	-19.6%
514100	Executive Secretary Salaries	864,100	924,770	885,232	(39,538)	-4.3%
514200	Clerical Salaries	1,695,529	2,001,845	1,778,344	(223,501)	-11.2%
516300	School Nurse Salaries	339,684	452,315	693,181	240,866	53.3%
516500	Librarian/Media Spec. Salaries	999,470	1,023,842	1,017,945	(5,897)	-0.6%
5172/300	Counselor Salaries	1,710,745	1,781,808	1,794,436	12,628	0.7%
517400	School Psychologist Salaries	216,793	226,943	221,819	(5,124)	-2.3%
517600	School Social Worker Salaries	183,785	188,937	192,748	3,811	2.0%
517700	Family Services Coord. Salaries	126,809	136,069	135,362	(707)	-0.5%
517800	Graduation Specialist Salaries	302,631	393,264	203,949	(189,315)	-48.1%
518000	Bus Driver Salaries	3,891,545	3,539,377	3,067,415	(471,962)	-13.3%
518100	Operations Staff Salaries	1,928,950	1,612,022	1,350,792	(261,230)	-16.2%
518200	Bus Monitor Salaries	-	550,000	550,000	-	0.0%
518300	Extra-Curricular Supplements	926,866	1,193,279	941,565	(251,714)	-21.1%
518600	Custodial Salaries	2,427,036	2,306,112	2,246,414	(59,698)	-2.6%
519000	Administrator Salaries	1,999,072	2,054,706	2,167,590	112,884	5.5%
519100	Other Professional Salaries	2,376,328	2,853,603	2,445,482	(408,121)	-14.3%
519900	Other Salaries and Compensation	218,900	191,155	-	(191,155)	-100.0%
510000s	Personnel Salaries/Wages Total	68,744,040	71,978,196	69,644,381	(2,333,815)	-3.2%

TCSS Operating Summary by OBJECT

Object	Description	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	\$ Change	% Change
521000	Health Insurance Benefits	11,808,860	12,788,759	13,584,575	795,816	6.2%
522000	FICA (Social Security)	3,963,367	4,390,017	4,323,922	(66,095)	-1.5%
522100	Medicare	930,909	1,017,849	1,011,481	(6,368)	-0.6%
523000	Retirement (GA TRS)	12,603,927	12,835,652	12,077,160	(758,492)	-5.9%
526000	Worker's Compensation	738,660	89,717	495,853	406,136	452.7%
527000	On Behalf - State	359,599	-	-	-	
529000	Life Insurance	38,022	67,787	43,564	(24,223)	-35.7%
520000s	Employee Benefits Total	30,443,344	31,189,781	31,536,555	346,774	1.1%
51/20000s	Wages & Benefits Total	99,187,384	103,167,977	101,180,936	(1,987,041)	-1.9%
530000	Purchased Services	1,622,895	1,518,870	1,978,870	460,000	30.3%
530000s	Purchased Services Total	1,622,895	1,518,870	1,978,870	460,000	30.3%
541000	Water, Sewer, and Cleaning	310,726	300,373	300,373	-	0.0%
543000	Repairs	717,829	1,136,154	2,136,154	1,000,000	88.0%
544200	Rental - Equipment	6,027	18,760	18,760	-	0.0%
544400	Rental- Other	91,447	45,000	45,000	-	0.0%
540000s	Internal Services Total	1,126,029	1,500,287	2,500,287	1,000,000	66.7%
552000	Insurances (P&L)	428,836	496,423	640,585	144,162	29.0%
553000	Communications	61,351	132,330	130,830	(1,500)	-1.1%
556100	Tuition to Other LEAs	-	45,000	-	(45,000)	-100.0%
558007/8/0	Travel	355,024	352,789	295,697	(57,092)	-16.2%
559200	Services from Other LEAs	217,971	220,000	220,000	-	0.0%
559500/2	Other Purchased Services	2,532,157	1,777,747	1,724,778	(52,969)	-3.0%
550000s	Other Charges Total	3,595,339	3,024,289	3,011,890	(12,399)	-0.4%

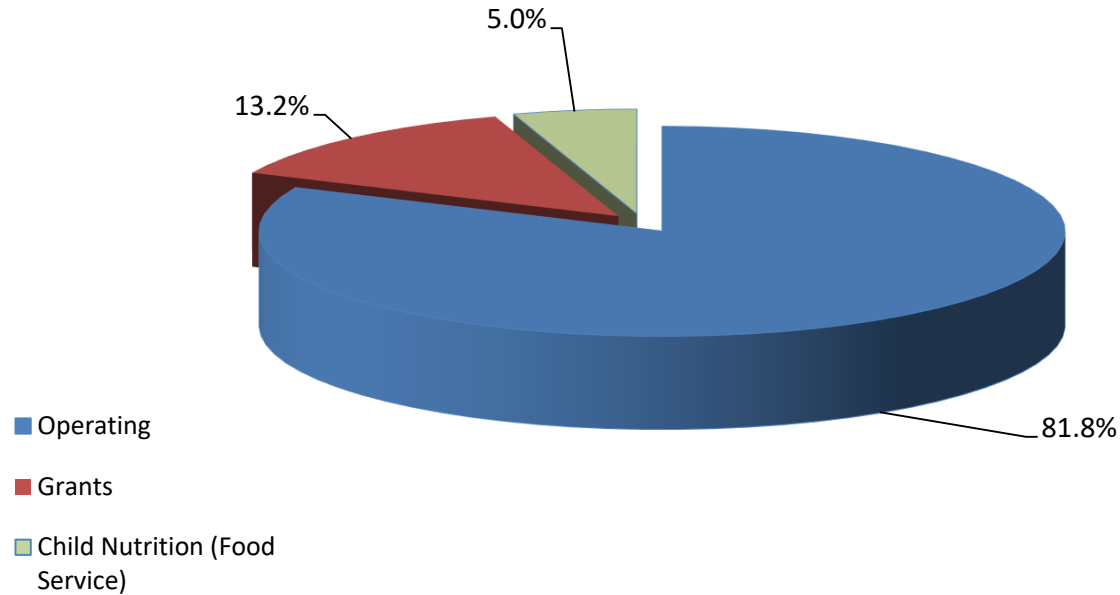
TCSS Operating Summary by OBJECT

Object	Description	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	\$ Change	% Change
561000/22	Materials and Supplies	2,711,994	2,750,353	2,732,135	(18,218)	-0.7%
561200	Computer Software	561,639	373,603	508,878	135,275	36.2%
5615/600	Expendable Equipment	333,527	440,084	915,084	475,000	107.9%
562000	Utilities	3,253,235	2,618,686	2,618,686	-	0.0%
564100	Textbooks	84,217	68,500	168,500	100,000	146.0%
564200	Instructional Supplies	141,882	195,094	250,094	55,000	28.2%
560000s	Materials and Supplies Total	7,086,494	6,446,320	7,193,377	747,057	11.6%
573000	Equipment	389,470	217,000	967,000		
570000s	Equipment	389,470	217,000	967,000	750,000	345.6%
581/9/1000	Fees/Dues	239,625	507,919	493,944	(13,975)	-2.8%
581200	RESA Fees	42,949	42,403	42,403	-	0.0%
588000	Federal Indirect Costs	(68,817)	-	-	-	
589000	Other Expenditures	4,191	343,743	261,531	(82,212)	-23.9%
580000s	Fees/Dues/Costs	217,948	894,065	797,878	(96,187)	-10.8%
590000s	Other Uses of Funds - Transfers	339,766	367,500	367,500	-	0.0%
53/90000's	Non-Wages Total	14,377,941	13,968,331	16,816,802	2,848,471	20.4%
TOTAL OPERATING FUND		\$ 113,565,325	\$ 117,136,308	\$ 117,997,738	\$ 861,430	0.7%

NOTE: \$2.5M Cares Funds will be utilized to reduce operating expense.

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 2019/20 Budget	FY 2020/21 Budget	\$ Variance	% change	% of Budget
Operating	\$ 117,136,308	\$ 115,497,737	\$ (1,638,571)	-1.4%	81.8%
Grants	12,319,783	18,689,524 *	6,369,741	51.7%	13.2%
Child Nutrition (Food Service)	7,615,282	7,000,000 *	(615,282)	-8.1%	5.0%
Grand Total	\$ 137,071,373	\$ 141,187,261	\$ 4,115,888		

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

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

NOTE: \$2.5M Cares Funds will be utilized to reduce operating expense. \$3.9M of reserve/fund balance funds will be used as well.

Projected Revenue - Other Funds

REVENUES FROM FEDERAL FUNDS

Education for Homeless Children & Youth	\$ 48,623
Special Ed - Preschool - Regular Project	93,172
Special Ed - Vlb Flow through (CFDA #84.027)	2,952,369
Special Ed - Parent Mentor (CFDA #84.027)	14,400
SIG Digital Learning (CFDA #84.010)	90,400
SIG Rural Resources (CFDA #84.010)	203,374
Title IA - School Improvement (CFDA #84.010)	40,000
Title IIA - Advanced Placement (CFDA #84.367)	1,950
Title IA - Neglected & Delinquent (CFDA #84.010)	109,096
Title IA - Imp. the Acad. Ach. of the Disadvantaged (CFDA #84.010)	4,056,082
Title IIA - Improving Teacher Quality	549,278
Title IIIA - Language Inst. for English Learners (EL) (CFDA #84.365)	50,433
Title IIIA - Language Inst. for Immigrant Students - 681 (CFDA #84.424A)	3,751
Title IV, Part A - Student Support & Academic Enrichment (CFDA #84.424A)	315,643
Title VB - Rural & Low Income Schools (CFDA #86.358)	295,480
ROTC	100,561
L4G4 - Striving Readers	858,825
New L4G4 (Striving Readers)	1,226,900
CARES Act	3,019,886
FEDERAL GRANT FUNDS*	\$ 14,030,223

REVENUES FROM STATE FUNDS

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	1,544,400
Residential Treatment Centers Grant	351,040
Pre-K	2,238,744
STATE GRANT FUNDS*	\$ 4,659,301

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

SCHOOL FOOD FUNDS**

\$ 7,000,000

** Preliminary/rough expenditure estimates are \$7.5M. Revenues may come in significantly lower depending on ability to serve meals in schools. General Fund would need to cover any deficit.

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

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.

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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/maintenacance 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.

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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

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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	SUPLLIES - 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.

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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.



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