



Troup County School System

A Place For Every Kid

FY 2023-2024 Adopted Budget

June 15, 2023





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Adopted Budget for Fiscal Year 2023-2024

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BOARD OF EDUCATION
Brandon Brooks, Chairman
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Rev. Allen Simpson

TO: Troup County Board of Education:
- Brandon Brooks, Chairman
- Ferrell Blair, Vice Chairman
- Kevin Dunn
- Joe Franklin
- Cathy Hunt
- Anne O'Brien
- Reverend Allen Simpson

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

SUBJECT: 2023-2024 Budget Message

DATE: April 20, 2023

I am pleased to present my budget message for the 2023-2024 school year. I am honored to serve you and the Troup County community in my fourth year as the Superintendent of the Troup County School System. I am convinced that the Troup County School System is built on the solid foundation of the past, is presently responding well to the current trends in society and education, and is poised to become a leader in educational practice, innovation, and results for students in the state of Georgia and the nation.

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

As you know, the past three years have been extraordinary on many levels. A look back at the previous three budgets --- As a result of the COVID-19 pandemic that began March 2020, the Troup County School System (TCSS) was immediately faced with a \$7.5 million funding shortfall as we developed the FY2021 budget. We navigated that budget by reducing staff, using \$2.5 million in CARES I stimulus money as well as \$3.5 million in fund reserves. As we entered the FY2022 budget cycle in the spring of 2021, we received better news from the state and federal governments. The district received notification of another round of federal stimulus funds (CARES II) that assisted in offsetting budget deficits as well as to continue to fund future expenses related to offering both in-

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person and virtual instruction. (Note – through budget amendments in FY2022, we moved the CARES II continuation of services line item to the general fund and made up for the deficit using fund balance). Additionally, the state restored 60% of the funding cuts from the spring of 2020. While this news was encouraging, it still left a gap as we developed the FY2022 budget. We ultimately navigated the FY2022 budget development process by utilizing reduced expenditures, increased state and local revenues and fund reserves. In the current FY2023 budget, we are fortunate that the state has restored all austerity reductions which brought us back to a full funding model. While we are fortunate to have remaining CARES III stimulus funds, we have become less reliant on those funds to manage and fully fund TCSS operations and educational services.

The current proposed balanced budget, FY2024, will rely on current fully funded state revenues, local revenues and limited other related normal funding sources. However, it is important to note that some of our expected expenses (e.g., extended learning opportunities, nurses, cleaning, technology, HVAC, social workers) in the 2023-2024 budget cycle will continue to be funded utilizing CARES III funding as long as those expenses meet the criteria set forth by the federal government and fulfill state oversight. The CARES III funds are due to sunset in September 2024.

Prior to presenting the details of the proposed budget, I will present current results of the School System and what the School System has identified as opportunities for growth and strategic goals for the coming year. The priorities outlined in this budget are the foundation of a comprehensive plan that will continue to evolve in the coming years.

Realizing Results

I present assessment results in this budget message because I believe that a budget should be built with student achievement in mind. Obviously, we want to be good stewards of the public trust and we must stay focused on our core business: student achievement and student well-being.

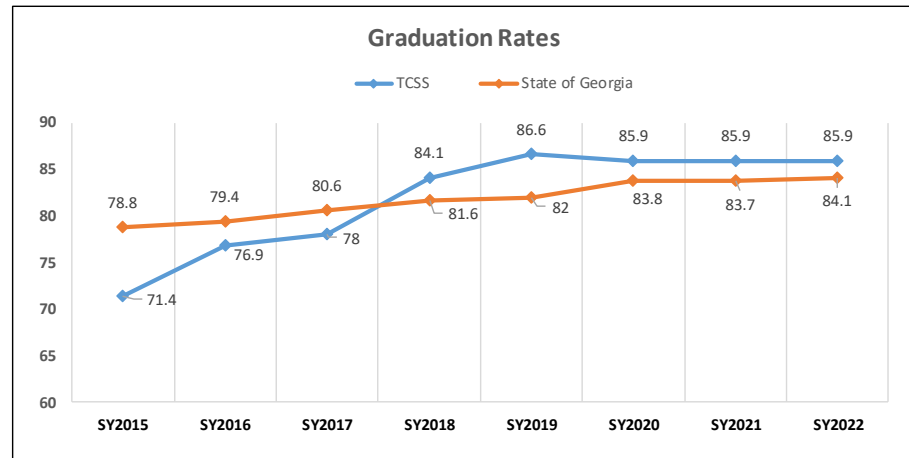
In this year's budget message, I will reference graduation rate data, iReady interim assessment data, 2022 GMAS data as well as ACT and Advanced placement data. While the TCSS still lags behind state and national averages, we have shown slight improvement in many areas. I believe it is important to report the data as is and work to improve our overall academic performance in the coming year.

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Graduation Rate: Since 2017, the Troup County high school graduation rate has increased from 78% to 85.9%. The School System's graduation rate has increased 15% since SY2015, and in SY2022, the TCSS graduation rate was 85.9 % which is 1.8% percentage points above the 84.1% 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. For the fifth year in a row, the Troup County School System's graduation rate was above the state average. TCSS students also continue to earn college credit while simultaneously earning high school credits in the state's

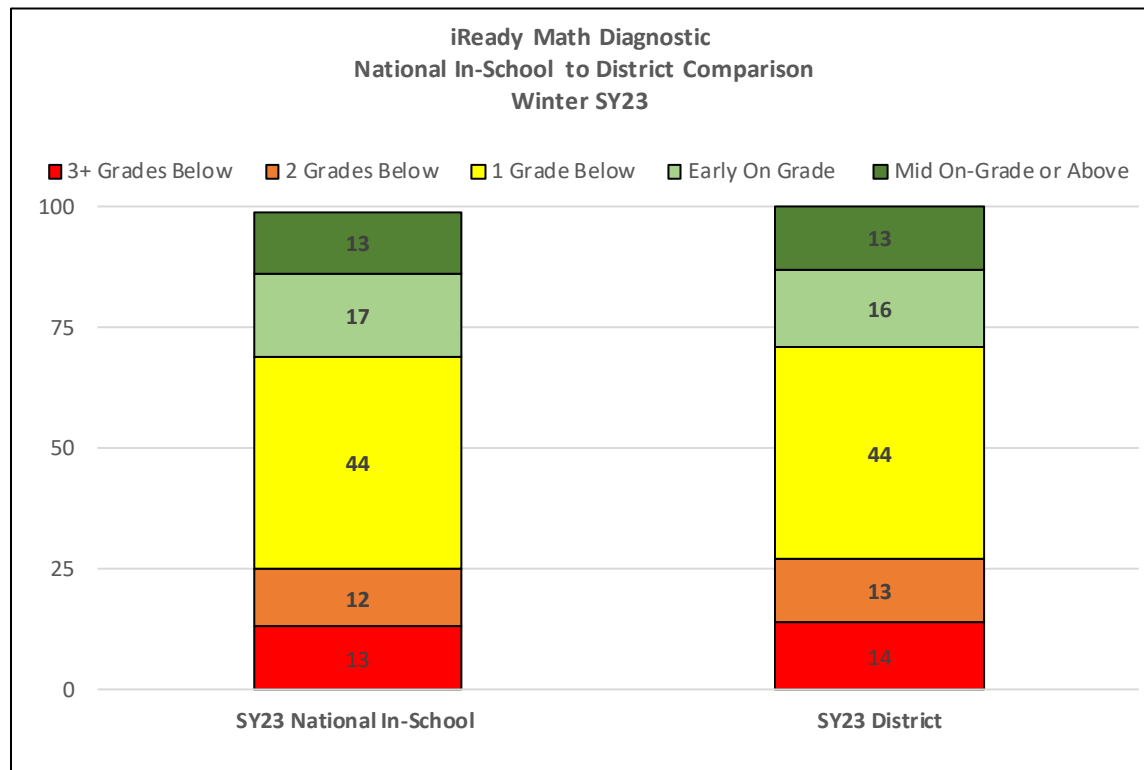
Dual Enrollment program. As we discussed and planned in my first year, we have developed the Troup County Career Center on the campus of West Georgia Technical College (WGTC) which has now grown to over 200 students. The program was first designed to specifically address graduation rate through a drop-out prevention and credit recovery model, but it is now expanded to allow students to pursue advanced CTAE options at WGTC utilizing dual enrollment and Option Bravo (Option B) – Now called the Accelerated Career Diploma (ACD) graduation option in the state of Georgia. The goal is to increase high school graduation as well as increase college credits earned in CTAE classes. This enhances TCSS student opportunities that support the school-to-work pipeline in the areas of industrial manufacturing, automotive, heating, ventilation and air conditioning, welding, healthcare, cosmetology, culinary arts and construction.

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

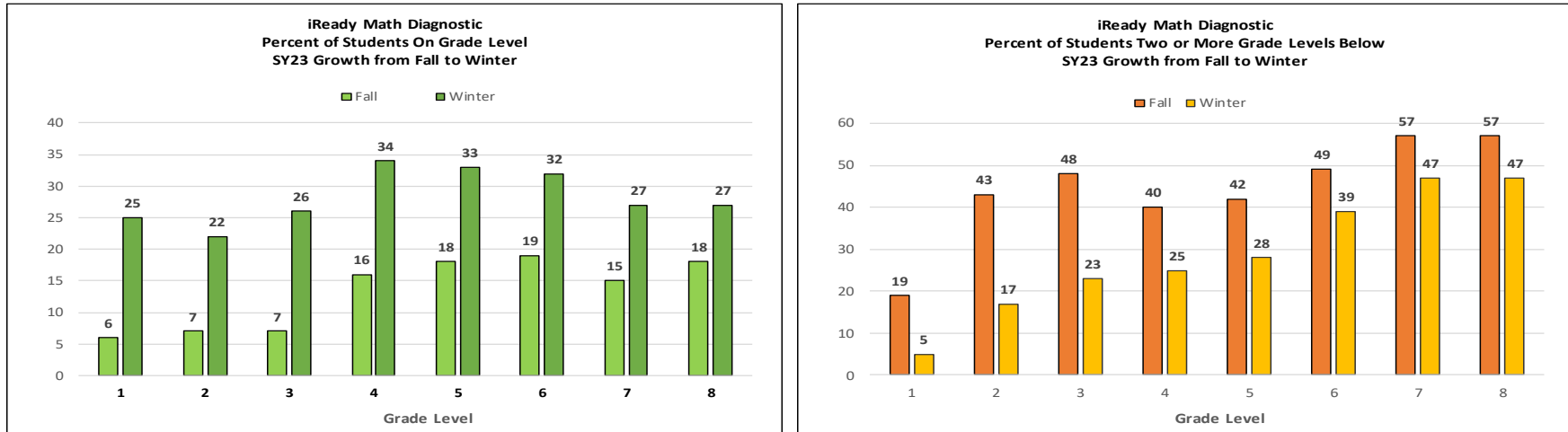


Academic Performance – iReady Mathematics

In math, the Troup County School System student performance is similar to National iReady data (given in grades 3-8) when compared with students across the nation during the 2022-23 school year. The data below compares iReady growth in mathematics from the fall to winter for both the nation and the TCSS. There will be a 3rd set of iReady data when the spring assessment is given. The 3rd round data is closely correlated to the GMAS expected results this spring. While many of our students are still performing below grade level, the data is improved over the 2021-2022 data. 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.



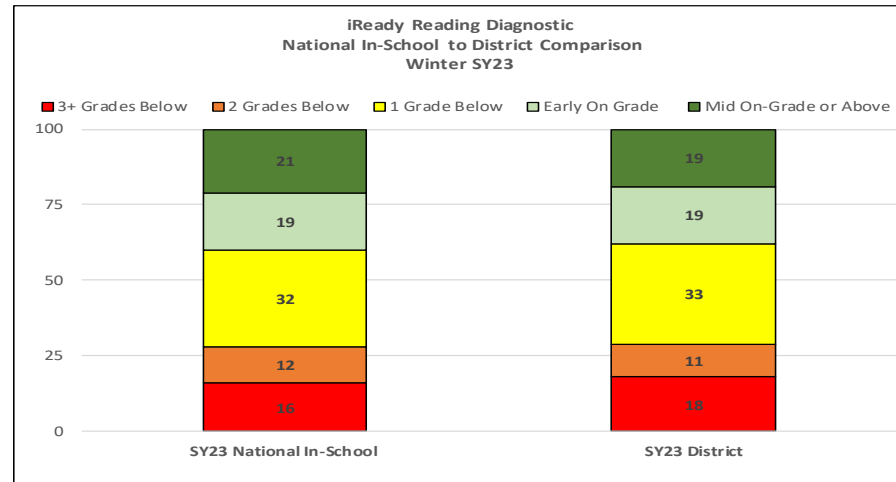
The following data charts disaggregate Math mid-year data by grade:



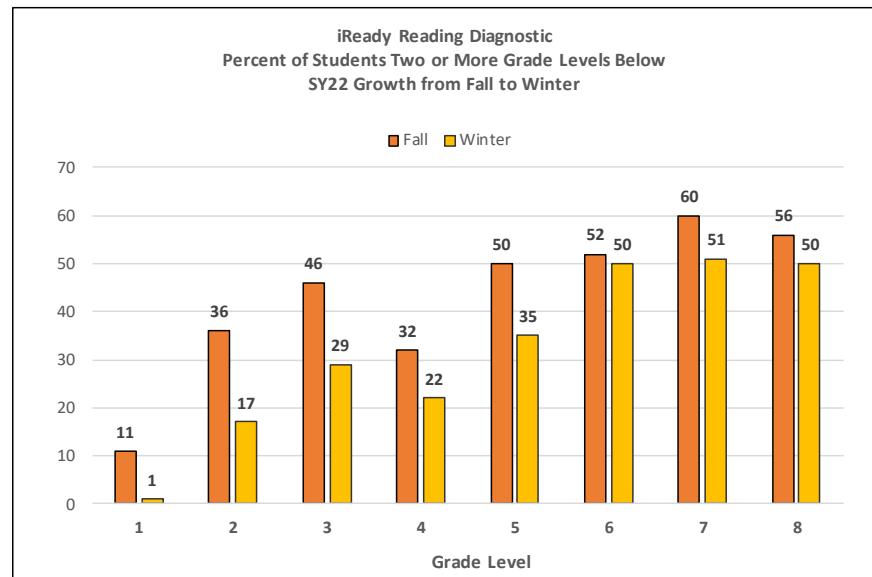
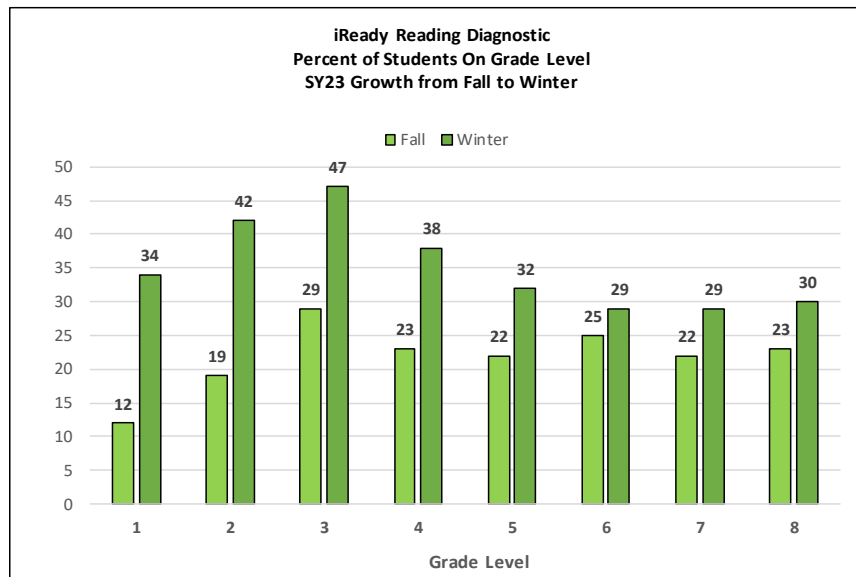
Academic Performance – I Ready Reading

In reading, the Troup County School System student performance is similar to National iReady data (given in grades 3-8) when compared with students across the nation during the 2022-23 school year. The data below compares iReady growth in reading from the fall to winter for both the nation and the TCSS. There will be a 3rd set of iReady data when the spring assessment is given. The 3rd round data is closely correlated to the GMAS expected results this spring. While many of our students are still performing below grade level, the data is improved over the 2021-2022 data. 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.

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The following data charts disaggregate Reading mid-year data by grade:

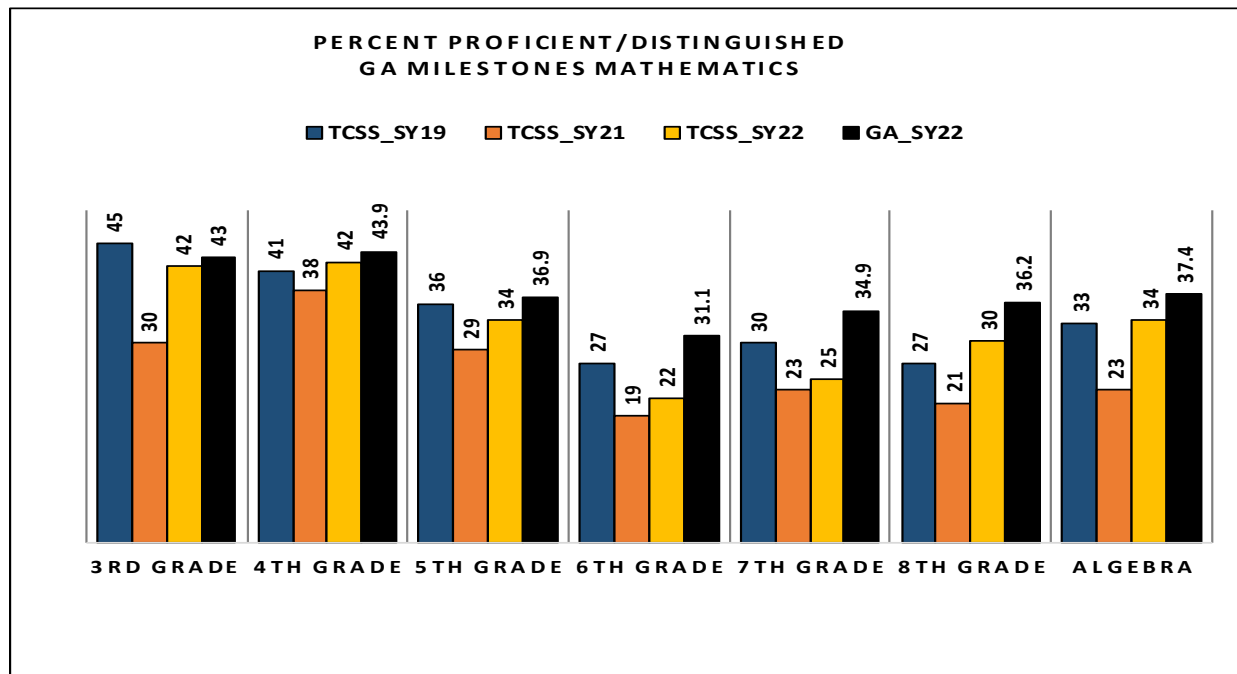


GMAS Assessment Results

The learning loss from the two years of dealing with the Pandemic is evident. As a district compared to ourselves, our scores in the spring of 2021 decreased from the 2019 levels. However, in the spring of last year, 2022, our scores rose marginally versus the 2021 levels. We feel confident that our results this spring (2023) will be improved over the 2022 scores. As you can see in the previously discussed iReady mid-year data, we have made strides versus ourselves and closed the gaps with the national data. Note – the iReady data is predictive of student performance on the Georgia Milestones (GMAS) tests for grades 3-8.

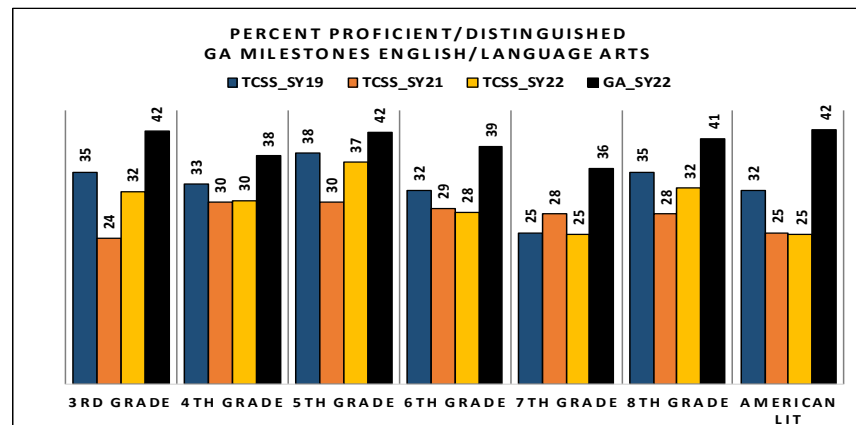
GMAS Assessment Results - Mathematics

In GMAS mathematics in SY2022, the number of students performing at Proficient or Distinguished levels increased for all grade levels as compared to FY2021. Grades 3 and 8 and high school Algebra I showed substantial gains.

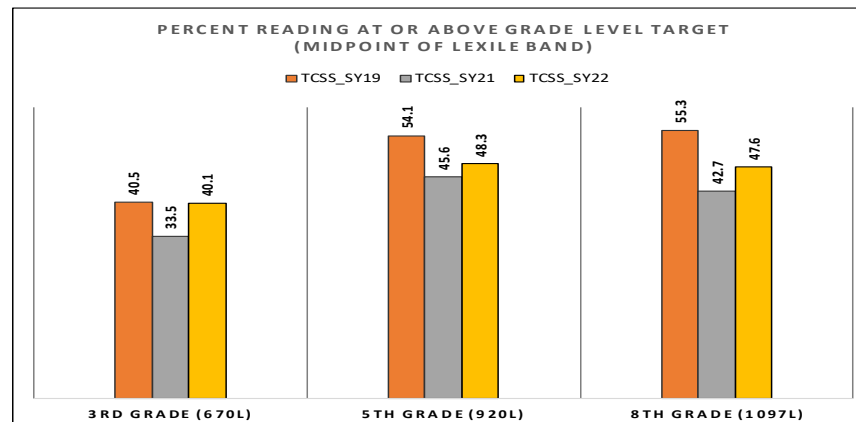


GMAS Assessment Results – English Language Arts

In GMAS English/Language Arts in SY2022, the number of students performing at Proficient or Distinguished levels in English/Language Arts increased for most grade levels as compared to SY2021. At the secondary level, the percent of students in Ninth Grade American Lit performing at Proficient or Above remained the same as SY2021 at 25%. At grades 3-8, we saw several increases of ELA students performing at Proficient or Distinguished levels in grades 3, 5, and 8. Grades 6 and 7 decreased while grade 4 remained the same.



Further, the percent of students in grades 3, 5 and 8 reading on grade level increased in SY2022 as compared to SY2021.



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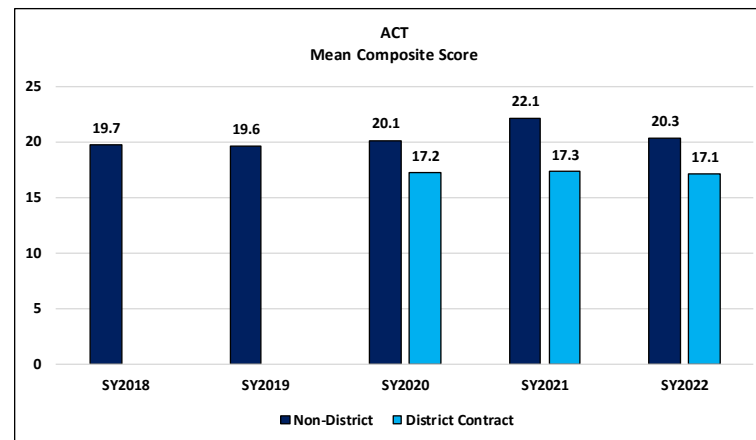
While these results are encouraging overall, we still have much work to do. However, beginning last summer of 2022, we believe we are on a continuous trajectory of improvement. In the coming year, we will continue with strategies aligned to mastery of state standards, data analysis in PLCs, as well as high expectations of performance for our students and staff. This should lead to improvement. These focused and deliberate strategies for 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.

Academic Performance – ACT and Advanced Placement:

ACT Testing:

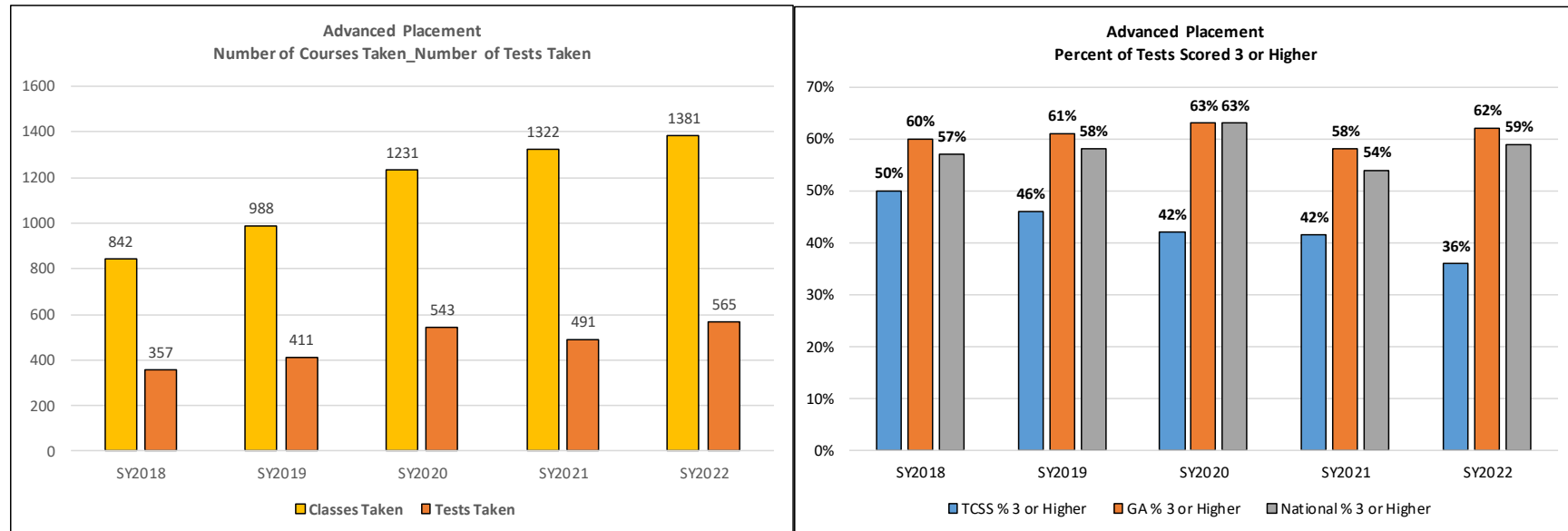
The 2020 School Year was the first time the ACT was administered at no cost to all third-year high school students. This system initiative resulted in a 65 percent increase in the number of tests taken and provided all juniors with a “college level experience.” We believe that providing the ACT for all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

The SY2020 ACT Mean Composite Score of 17.2 continues to serve as a benchmark (starting) data point that will be used as a measure of overall district academic performance in the future. The SY2021 Mean Composite Score was 17.3, a slight increase over the previous year. In SY2022, the ACT composite score dipped slightly to 17.1 Please note that we are now giving the ACT to all juniors, approximately 800 students. Previously, many of these students would have never taken a college entrance exam.



Advanced Placement Testing:

Finally, as a measure of the TCSS advanced academic participation and performance, the number of students taking Advanced Placement (AP) classes continues to increase. In SY2020, 1,231 credits were earned in AP classes taken on all three high school campuses and at THINC College and Career Academy. Although not required, 543 AP tests were taken in these classes. In SY2021, 1,322 credits were earned in AP classes taken on all three high school campuses and at THINC College and Career Academy and 491 AP tests were taken. In SY2022, more students took AP courses (1,381) and more students attempted AP exams (565) versus SY2021. However, our overall pass rate decreased from 42% to 36%. This could be due to encouraging more students to attempt AP classes as well as taking the exams.



Budget Priorities

As we move into the 2023-2024 school year, the School System will continue its focus on our visionary strategic plan that will guide the budget processes now and 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. As you know, the TCSS embarked on a strategic planning process beginning in May 2021 and concluded in December 2021. The plan was developed with multiple stakeholders throughout Troup County and the plan will guide us in the coming years, both in our budget development process and in our actions.

In this plan, I outline a blueprint for the future utilizing our new TCSS Strategic Plan:

Strategic Goal 1: Focus on Student Success and Well Being.

Strategic Goal #1 Statements:

- GS 1.1 Reading on Grade Level.
- GS 1.2 Mathematical Competency.
- GS 1.3 Problem Solving and Critical Thinking.
- GS 1.4 Curricular Coherence.
- GS 1.5 Common Assessments.
- GS 1.6 Data Usage and Analysis.
- GS 1.7 Targeted Interventions.
- GS 1.8 Professional Learning Communities.
- GS 1.9 Academic and Technical Pathways.
- GS 1.10 Dual Enrollment, Articulated Credit Offerings, Work-Based Learning and Blended Learning Opportunities.
- GS 1.11 Educating the Entire Child by Providing for Students' Social Emotional and Physical Well Being.

Strategic Actions (We Will):

- SA 1.1 Through a partnership with Thoughtful Education, administrators and teachers will receive job embedded professional learning in effective standards based classroom instruction with an emphasis on promoting student engagement. Continue to provide ongoing coaching and support in system wide reading programs, Foundations, and Magnetic Reading. Continue to provide LETRS Training (Language Essentials for Teachers of Reading and Spelling) to Elementary

- Teachers, as well as remedial Secondary Teachers. Train teachers on the implementation of a system-wide writing framework. Continue to implement consistent data driven practices to provide targeted interventions to lower performing students.
- SA 1.2 Through a partnership with Thoughtful Education, administrators and teachers will receive job embedded professional learning in effective standards based classroom instruction with an emphasis on promoting student engagement. Continue to provide coaching and support in the utilization of Ready Math resources. Develop and implement a math fluency improvement plan.
- SA 1.3 Continue to provide training and coaching in depth of knowledge, the understanding of the Georgia Standards of Excellence, and monitor that instructional delivery and expectation of student performance is to the rigor of the standard. Expand International Baccalaureate by adding an additional co-hort. Continue to increase offerings and access to STEAM instructional activities.
- SA 1.4 Continue to develop, implement, and monitor a system wide coherent curriculum.
- SA 1.5 Continue to develop and administer system wide formative and summative common assessments written to the rigor of the standard, spiraled, and utilized to guide instruction.
- SA 1.6 Continue to provide training in the area of data analysis and implement data analysis protocols to assist in providing timely interventions in the areas of academics, attendance, behavior, and social emotional needs. Utilize data for students to set goals, and monitor their own progress towards their goals.
- SA 1.7 Ensure scheduling models are created to provide time for targeted interventions. Provide professional learning and ongoing coaching and support to teachers on how to implement timely interventions on essential standards.
- SA 1.8 Continue to support the implementation of effective Professional Learning Communities in all schools to create a culture of collective responsibility focused on standards based instruction, utilization of real time data, and instructional decision making.
- SA 1.9 Update and revise the comprehensive needs assessment with local business partners based on a two-year cycle. Continue to seek additional industry certification status and renewal of all pathways within the system. Seek to expand opportunities for students to explore and experience career development pathways at the elementary and middle school level. Utilize the Perkins V Grant and SME Manufacturing Grant to ensure all CTAE lab equipment is aligned with industry standards, and local work force development needs.
- SA 1.10 Continue to partner with West Georgia Technical College to increase course offerings, and certification programs offered to Troup County students. Expand partnerships with local industry to offer additional internship opportunities. Invest in Work Based Learning and Work Force Development staff to enhance our support of work ready skills and local industry needs.

- SA 1.11 Utilize School Social Workers and outside mental health services to provide social and emotional supports for students. Continue to implement Second Steps and Suite 360 as our social and emotional curriculum to support at risk students. Continue to increase accessibility to health care through school based health care centers and telehealth.

Strategic Goal 2: Ensure Equitable Opportunities for All.

Strategic Goal #2 Statements:

- GS 2.1 Curricular Equity - Access and opportunity for all students to all curricular offerings.
- GS 2.2 Student Services Equity - Access for all students to student support services.
- GS 2.3 Co-Curricular Equity - Access and opportunity for all students to all extracurricular offerings.
- GS 2.4 Staff Equity - A commitment to the recruitment of a diverse staff that is representative of our students and our community and a commitment to all employees to be able to access leadership development and promotional opportunities.

Strategic Actions (We Will):

- SA 2.1 Continue to monitor the criteria and placement of students in the TCSS Gifted program, create a system for identifying students for Advanced Middle School courses, and Advanced Placement courses in high school, reduce barriers to college going activities (e.g., transportation, club fees, courses, co-curricular activities, financial aid services, entrance exams, dual enrollment, college visits), ensure access to all curricular offerings to all students.
- SA 2.2 Enhance partnerships with local health care and human services providers to increase access to basic student service opportunities (e.g., United Way, Unity development, Wellstar West Georgia, Housing Authority, Day Care providers, Pre-K services, Communities In Schools, Family Connections).
- SA 2.3 Continue to reduce barriers and increase access to all sports, clubs, teams and co-curricular offerings by providing transportation, fee scholarships for students, and reduce/eliminate equipment, supply and instrument fees for students in need.
- SA 2.4 Continue to actively recruit diverse employees into every employee group, improve pay structures for our lowest paid employees and provide opportunities for leadership development and professional growth to paraprofessionals, classified employees and teachers wishing to advance in the organization. Increase teacher recruitment efforts at all colleges and universities in the Southeast and specifically at HBCUs, increase the 'Grow your Own' and 'Teaching as a Profession'

programs to incentivize students and classified employees to become teachers, create cohorts of diverse teachers to pursue administrative certification, and actively recruit diverse pools of candidates to fill leadership positions.

Strategic Goal 3: Focus on Recruiting, Inducting, and Retaining Quality Staff.

Strategic Goal #3 Statements:

- GS 3.1 Increase Efforts to Recruit a High Quality Staff.
- GS 3.2 Improve Hiring, Onboarding, Training, Coaching, and Culture Building Among Staff.
- GS 3.3 Develop Professional and Human Capital (knowledge, skills, abilities).
- GS 3.4 Provide Professional Growth and Opportunity for Advancement.
- GS 3.5 Serve and Honor Staff.
- GS 3.6 Increase Retention through Mentoring (serve and minister to one another).

Strategic Actions (We Will):

- SA 3.1 Continue the utilization of recruitment teams consisting of teachers, administrators, and classified employees. Expand relationships with colleges and universities. Incorporate a wider range of advertising coverage for job fairs. Develop a recruitment and retention committee consisting of stakeholders throughout the district.
- SA 3.2 Expand the New Teacher Induction/Academy Program (e.g., Trainings, peer group meetings, experiences). Continue improvement on structured interview processes and procedures. Explore using internships as part of the hiring process. Collaboration between internal stakeholders to provide an engaging onboarding process for all employees to allow for an easier transition. Expand training to those pursuing advancement in order to learn about school system departments, policies and procedures.
- SA 3.3 Conduct monthly meetings and visits with all principals. Expand the leadership develop program to focus on leadership skills (e.g., organizational theory, communication, instructional leadership, operational leadership, human resources, finance).
- SA 3.4 Continue meetings to educate principals and directors on all TCSS systems and decision making processes. Expand the Leadership Development Program for all employee groups. Implement a five-step program for five-step development. Create learning strands to improve system leadership capacity (e.g., Instructional Leadership, Culture Building, Systems Thinking, Communication, Public Speaking, Operational Systems Development).

- SA 3.5 Enhance employee recognition programs. Celebrate Teacher of the Year Candidates. Ask them to lead professional learning sessions for other teachers. Create Classified Employee of the Year recognition programs. Create a Job Exchange program between and among certified, classified and administrative employees.
- SA 3.6 Continue learning from exit interviews. Create systems of peer mentoring for all role groups. Provide coaching and guidance to struggling employees. Develop a plan of action as a result of the salary study.

Strategic Goal 4: Cultivate the Capacity of the School System to Function as a Flexible and Adaptable Organization.

Strategic Goal #4 Statements:

- GS 4.1 Create alternative programming and pathways for diverse learners.
- GS 4.2 Invest in technological solutions to offer courses, credits and certifications.
- GS 4.3 Invest in communications systems to enhance the knowledge of our stakeholders.
- GS 4.4 Invest in facilities solutions to create high efficiency educational facilities.
- GS 4.5 Invest in infrastructure designed to reduce barriers for students to access and benefit from all of our programs, co-curricular activities and opportunities in and around the school system.
- GS 4.6 Create and maintain a transparent, participatory, and effective budget development process.
- GS 4.7 Ensure that teachers are allocated to schools in a transparent, equitable, and needs-based manner.
- GS 4.8 Ensure that school budgets are allocated in a transparent, equitable, and needs-based manner.

Strategic Actions (We Will):

- SA 4.1 Continue to develop the Troup County Career Center in order to increase opportunities for students to transition directly from the classroom to the work environment.
- SA 4.2 Continue software purchases to enhance technological advances (e.g., Purchase software and subsequent professional learning for Canvas, Odysseyware, Kloud-12 Voice Enhancement).
- SA 4.3 Enhance our system web page to ensure timely and easily accessible information is distributed. Continue to improve communication methods with parents, staff and students (e.g., system web page updates, SendIt, social media (Facebook & Twitter), Infinite Campus and Remind 101). Increase community partnerships to assist in promoting the Troup County School System.
- SA 4.4 Commit to energy efficient upgrades (e.g., VRF (Variable Refrigerant Flow) units, High Efficiency HVAC Equipment, ERU (Energy Recovery Unit) to treat air humidity, LED lighting installation).

- SA 4.5 Continue to reduce obstacles requiring after school participation (e.g., Transportation utilizing Micro Birds, 1:1 Chromebooks, Bus transportation)
- SA 4.6 Continue to implement and monitor the new cost center budgeting process which allows Cost Center Managers to have better visibility of accounts and meaningful input as to what is budgeted.
- SA 4.7 Utilize the teacher allocation system that is transparent and provides the ability to adjust to enrollment changes in an appropriate, uniform manner.
- SA 4.8 Continue to implement school allocation system for non-personnel school allotments.

Strategic Goal 5: Lead in the Cultivation of Relationships and Strategic Partnerships between the School System and Parents, and Among Agencies and Organizations Which Provide Services to Children.

Strategic Goal #5 Statements:

- GS 5.1 Build positive working relationships with local elected officials and city and county governments.
- GS 5.2 Positively integrate with social service and non-profit organizations throughout Troup County.
- GS 5.3 Highly encourage all school system leaders to serve on at least one non-profit board in Troup County.
- GS 5.4 Highly encourage all school system leaders to serve in leadership roles in their professional role group organizations.
- GS 5.5 Create parent advisory groups at each school and within departments as appropriate.
- GS 5.6 Conduct partnership summits for the TCSS community partners.
- GS 5.7 Create effective communication plans for all Partners-In-Education (PIE) and partnership activities.
- GS 5.8 Highlight the success of partnerships with school systems, parents and agencies.
- GS 5.9 Improve the use of multiple communication platforms.
- GS 5.10 Continue to earn and maintain the respect and trust of the county.

Strategic Actions (We Will):

- SA 5.1 Continue to partner with the Callaway Foundation and local non-profits such as the Housing Authority to develop Unity School as a wraparound services center, partner with local non-profit organizations to assist families and children (e.g., Head Start, Communities In Schools, United Way, Get Troup Reading, Success by Six, Housing Authority, Boys and Girls Club, Family Connection).

- SA 5.2 Continue to partner with the Housing Authority to develop Unity School as a wraparound services center, partner with local non-profit organizations to assist families and children (e.g., Head Start, Communities In Schools, United Way, Get Troup Reading, Success by Six, Housing Authority, Boys and Girls Club, Family Connection).
 - SA 5.3 Continue to encourage all non-profit social service agencies to invite TCSS employees to serve on their boards.
 - SA 5.4 Seek out state and national role group organizations and encourage employee leaders in each role group to engage and potentially serve as leaders in those organizations.
 - SA 5.5 Poll system department leaders about their needs for input from our parent/community partners/consumers.
 - SA 5.6 Work to create a list of all TCSS service providers and their leaders and set up quarterly meetings with the group. Encourage a shared governance and leadership model.
 - SA 5.7 Continue to enforce program goals of Partners in Education (PIE) to support student achievement, engage in the educational process, maximize efficiency and productivity, support a healthy learning environment.
 - SA 5.8 Continue to update the link on the TCSS website highlighting community partnerships.
 - SA 5.9 Revamp and publish school and community newsletters, either monthly, bi-monthly or quarterly. Distribution by email, mail and website.
 - SA 5.10 Improve the use of our SendIt platform, phone messages to staff and parents, TCSS website, social media (e.g., Facebook, Twitter). Encourage transparency and open communication while preserving the privacy of students and employees.
- M 5.1 Use surveys, media/news coverage, and press releases to determine transparency.

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

Funding Outlook

The funding outlook for FY 2023-2024 is expected to be relatively positive in terms of projected state and local revenue received. State aid is expected to increase as a result of additional funds for certified staff salary increases (\$2,000 state salary schedule adjustment) and funds to pay for significant increases for health insurance. State-wide revenues continue to grow as reflected in the Governor's recent budget message. Likewise, local revenue is expected to increase in the upcoming year as the property digest is projected to grow in value due to industry and residential growth.

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COVID-19 funding, in the form of the \$29.2 million American Rescue Plan Act (ARPA), continues to provide additional support to our schools in both instructional and operational areas. These supports include additional staffing for nurses, social workers, technology equipment, and instructional/behavioral student intervention positions. Non-personnel support includes classroom technology, curriculum, PPE supplies, etc. These funds will be exhausted in the upcoming fiscal year. Consequently, the TCSS will have to transition to either funding these positions in the operating budget or eliminating them.

There continues to be three current dangers to the financial health of the TCSS. Inflation continues to erode TCSS's buying power, which decreases available funds for other purposes. This is most acutely felt in regard to capital projects, fuel, supplies, technology, and food. Inflation will also result in increased borrowing costs by businesses and governmental entities due to the expected rate increases by Federal Reserve in the upcoming year(s). The second danger is geopolitical pressures, including Russia's invasion of Ukraine and tensions with China. These pressures have the potential to continue to disrupt financial markets. Thirdly, there is danger of an economic slowdown as a result of reduced consumer spending as COVID related program funds are exhausted.

The administration continues to work diligently to improve both the development and production of the budget and improve the financial health of the system. The school district's total net position increased by \$40.8 million as reported in the 2022 Audit. Among the major funds, the General Fund had \$129 million in revenues and \$123 million in expenditures. The General Fund's fund balance increased to \$31.2 million (of that amount \$12.6 million is reserved).

In the near future, the \$29.2 million American Rescue Plan Act (ARPA) funds will be exhausted and the approximate \$5 million of positions supported by the grant will either have to be eliminated or absorbed by the General Fund. Hopefully, the state will increase the funds available to TCSS to help mitigate the impact, but additional state money is generally earmarked for additional expenses, (e.g., teacher salaries and health insurance increases). Consequently, it may prove difficult to backfill these CARES funded positions with state funds. Likewise, we anticipate additional local resources as a result of business and residential growth, but these funds most likely will be needed to fund salary increases to remain competitive in attracting and retaining faculty and staff as well as other operational expenses.

Looking to the Near Future

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

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

I appreciate your support and consideration of this proposed budget.

Respectfully,



Brian T. Shumate, Ph.D.
Superintendent



Troup County School System

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TCSS Tentative Budget

Fiscal Year 2023-2024

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, 2023 through June 30, 2024.

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)

- **Operating Budget Revenues:** \$143,164,226 an increase of \$14,401,074.
 - *Highlights:* State revenue \$81.3M an increase of \$9,080,230 (12.6%). Local revenue \$60.1M an increase of \$4,481,319 (+8.1%). Other revenue \$1.7M an increase of \$839,525 (95.9%). Fund Balance Use of \$698,143 a decrease of -\$14,474,394 (-95.4).
- **Operating Budget Expenditures:** \$143,862,369
 - *Highlights:* Base budget reductions of \$ 12,651,666. Health insurance certified rates increasing to \$1,580/month (from \$945/month). Certified staff \$2,000 increase on state salary schedule. Classified pay increase of 5.1% (on average). Position additions and operations/other increases.

Baseline Budget Calculations (FY 2022/2023 and FY 2023/2024)

Current FY 2022/2023 Budget		
FY 2022/2023 Revised (4.23) <u>Expense</u>	\$ 143,935,689	<i>a</i>
FY2022/2023 Revised <u>Revenue</u>	128,763,152	<i>b</i>
Difference	(15,172,537)	<i>c (a-b)</i>
	↓	
Fund Balance Projected Use	12,622,537	<i>d</i>
Total	(2,550,000)	<i>e (c+d)</i>

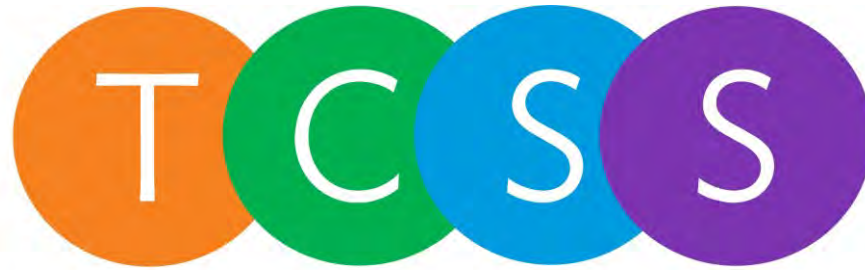
On the horizon....future budget consideration!

NOTE: The following positions are being paid out of CARES III which will not be able to fund after this year.

Academic/Behavior Student Interventionist	1,360,000
"TC3" Added Staffing*	485,000
Technology Support Specialist (6)	420,000
"8.5 Program" - 3 Teachers 3 Classified	345,000
Additional School Nurses (5-Elementary)	250,000
Additional Social Workers	226,260
Instructional coaches (2) - (LCMS & GNMS)	160,000
49% Virtual ExEd	30,000
49% SLP	30,000
Hope Additional Staffing	105,420
Total	\$ 3,411,680

* Principal, Clerical, 4 teachers, and paraprofessional.

New Year FY 2023/2024 Budget		
New Budget Initial Expense Starting Point	\$ 143,935,689	<i>f</i>
<u>Baseline Reductions</u>		
Encumbrances from FY 21/22*	(3,785,636)	
4/23 Budget Amendments (Capital)	(2,550,000)	
11/22 Budget Amendments (Capital)	(2,000,000)	
1/23 Budget Amendments (Buses & Security Equip.)	(3,011,850)	
Eliminate Food Service Transfer	(975,835)	
Eliminate Contingency Funds	(328,345)	
Sub-Total	(12,651,666)	<i>g</i>
Revised Base Budget Expense Total	131,284,023	<i>h (f-g)</i>
<u>Budget Changes</u>		
Salary Increase Items	9,978,081	
Position Additions	1,637,387	
Operation Increases	833,328	
Other Increases	129,550	
Total Base Budget Increases	12,578,346	<i>i</i>
New Base Budget Expense Total	143,862,369	<i>j (h+i)</i>
New FY 23/24 Budget Initial Revenue Starting Point	128,763,152	<i>k</i>
<u>Revenue Changes</u>		
State Revenue (4/23)	9,080,230	
Local Revenue (5/23)	4,481,319	
Other: "GNETS" Funding + \$47,525 Student Activity	839,525	
Total Base Budget Increases	14,401,074	<i>l</i>
FY 2023/2024 Total Revenue	143,164,226	<i>m (k+l)</i>
Diff. Between Expense Total and Revenue	\$ 698,143	<i>n (j-m)</i>
<i>Estimated Fund Balance Use from Carryover</i>		

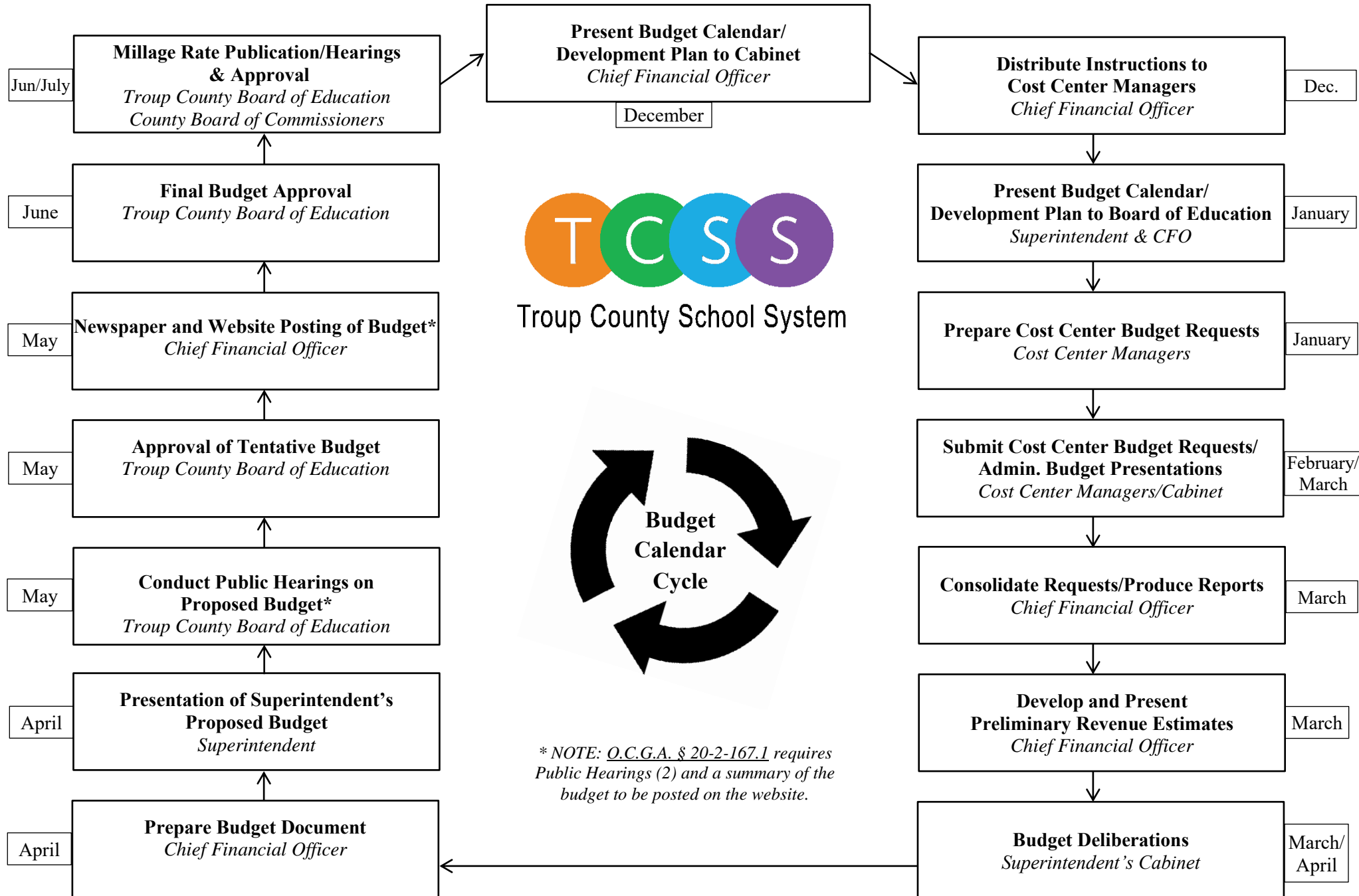


Troup County School System

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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.



Troup County School System

FY 2023-2024 Budget Calendar

December 2022						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

January 2023						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

February 2023						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

March 2023						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

April 2023						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

May 2023						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

June 2023						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

July 2023						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					



Scheduled Board Meetings



12/15/22 - Budgets Distributed to Cost Center Managers



1/31/23 - Budget Proposals Due to Finance Office



4/20/23 - Presentation of Superintendent's Proposed Budget



5/3 & 5/10/23 - Public Hearings on Proposed Budget Advertised



5/8 (5:00PM) & 5/15/23 (5:00PM) - Public Hearings on Proposed Budget



5/18/23 - Board Approval of Tentative Budget



5/24/23 - Newspaper and Website Posting of Tentative Budget



6/15/23 - Final Budget Approval



6/14 & 6/21/23 - Advertisement of Millage Rate Hearings



6/26 (10:00AM & 6:00PM) & 7/11/23 (5:00PM) - Millage Rate Hearings



7/11/23 - Approval of Millage Rate



7/18/23 - Bd. of Commissioner's Millage Rate Approval (date subj. to change)



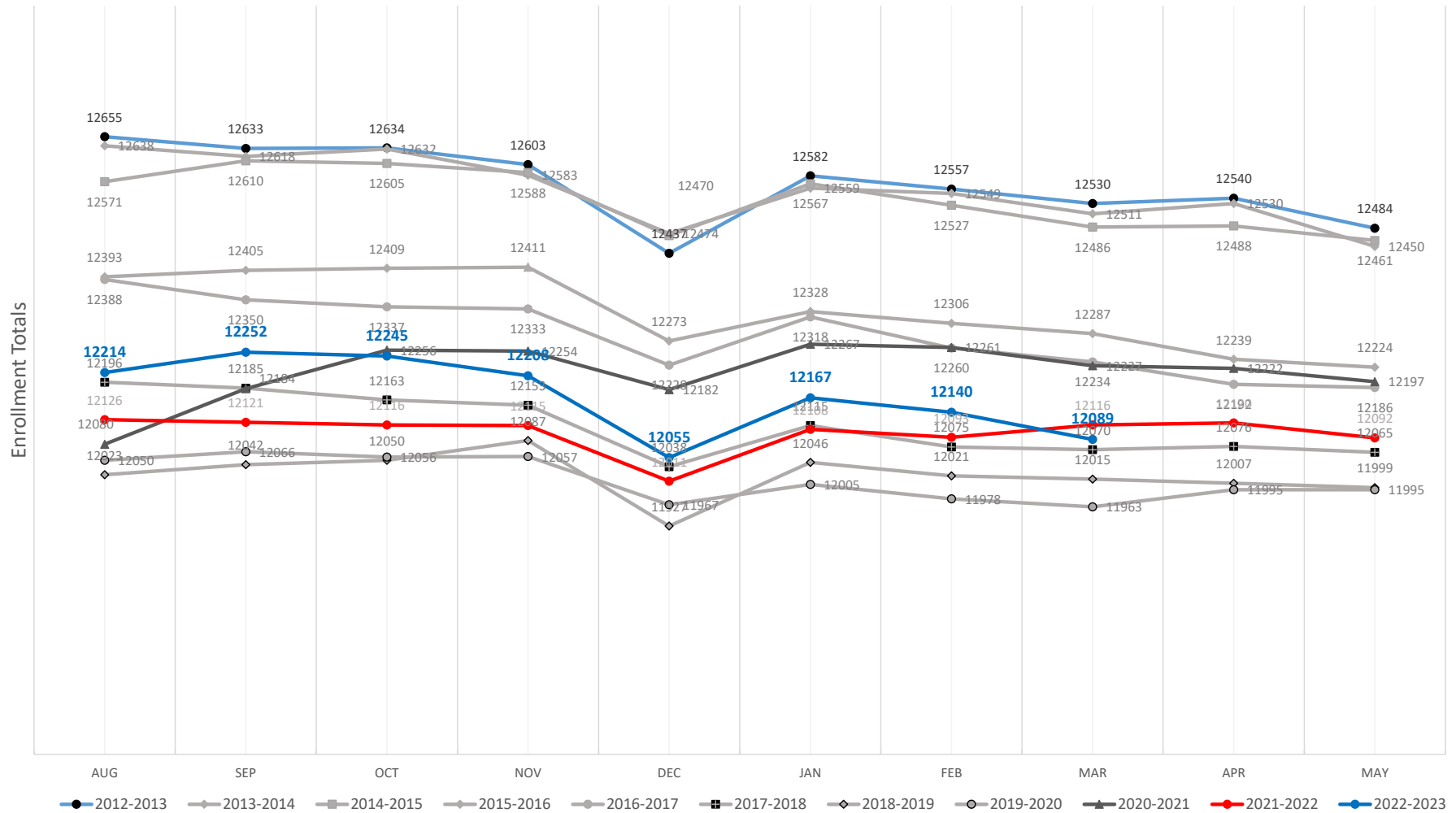
Troup County School System

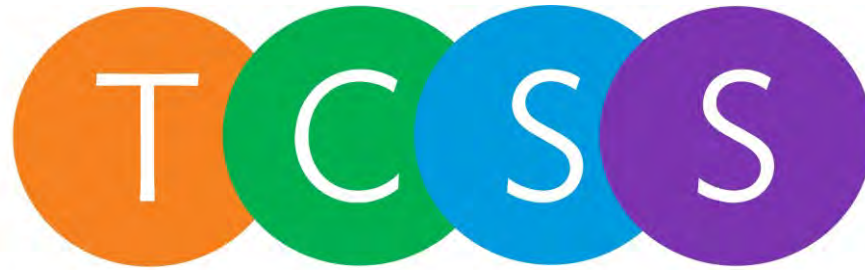
FY2023/2024 Budget Timeline

Month/Date	Owner	Event
1. December 15, 2022	CFO	• Distribute Budget instructions to Cost Center Managers
2. January 31, 2023	Cost Center Managers	• Budget Proposals due to Finance Office
3. April 20, 2023 (Board Meeting)	Superintendent	• Presentation of Superintendent's Proposed Budget
4. May 3 & 10, 2023	CFO	• Advertisement of Budget Hearings
5. May 8, 2023 (5:00PM)	TCSS Board of Education	• Conduct Public Hearings on Proposed Budget (#1)
6. May 15, 2023 (5:00PM)	TCSS Board of Education	• Conduct Public Hearings on Proposed Budget (#2)
7. May 18, 2023 (Board Meeting)	TCSS Board of Education	• Approval of Tentative Budget
8. May 24, 2023	CFO	• Newspaper and Website Posting of Budget
9. June 15, 2023 (Board Meeting)	TCSS Board of Education	• Final Budget Approval
10. June 14 & 21, 2023	CFO	• Advertisement of Millage Rate Hearings
11. June 26, 2023 (10:00AM & 6:00PM)	TCSS Board of Education	• Millage Rate Hearings (#1 and #2)
12. July 11, 2023 (5:00PM)	TCSS Board of Education	• Millage Rate Hearing (#3) and Approval
13. July 12, 2023	CFO	• Final Approved Budget Uploaded to Carl Vinson Institute
14. July 18, 2023	Board of Commissioners	• Board of Commissioners - Millage Rate Approval

Troup County School System

District Enrollment August 2013 - March 2023





Troup County School System

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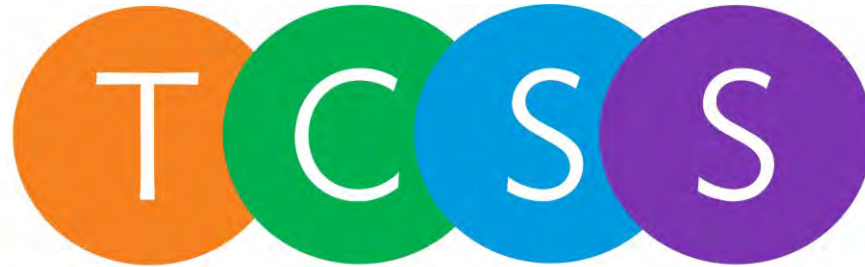
Troup County School System
Enrollment Summary
3/31/2023

	PK	KG	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total
Berta Weathersbee Elementary	23	37	45	48	41	39	35								268
Callaway Elementary	73	95	78	96	97	93	87								619
Clearview Elementary	48	93	102	97	87	107	89								623
Ethel W. Kight Elementary	51	88	111	82	95	80	80								587
Franklin Forest Elementary	73	101	98	122	96	97	126								713
Hillcrest Elementary	45	51	47	60	62	53	51								369
Hogansville Elementary	48	76	67	62	60	72	61								446
Hollis Hand Elementary	68	75	88	99	84	85	76								575
Long Cane Elementary	45	85	80	89	87	92	107								585
Rosemont Elementary	52	89	80	95	95	80	90								581
West Point Elementary	46	71	62	69	50	71	61								430
Troup County Virtual Academy		2	6	7	7	8	7								37
Callaway Middle								252	233	233					718
Gardner Newman Middle								331	365	312					1,008
Long Cane Middle								337	271	338					946
Callaway High											285	223	223	180	911
LaGrange High											362	372	252	269	1,255
Troup County High											393	341	287	275	1,296
The HOPE Academy								13	24	27	27	21	6	4	122
THINC College & Career Academy											123	167	135	172	597
Troup County Career Center											33	56	112	290	491

District Enrollment*	572	863	864	926	861	877	870	933	893	910	1,067	957	768	728	12,089
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**Does not include THINC or TCCC*

Elementary Enrollment	5,833
Middle School Enrollment	2,736
High School Enrollment	3,520



Troup County School System

A Place For Every Kid

Financial Summary and Revenue Section



Operating Revenue by Source

Description	FY 2022-2023 Budget	% Total	FY 2023-2024 Budget	% Total	\$ Change	% Change
State Funds	\$ 72,240,582	56.1%	\$ 81,320,812	56.8%	\$ 9,080,230	12.6%
Local Funds	55,647,570	43.2%	60,128,889	42.0%	4,481,319	8.1%
Other Funds	875,000	0.7%	1,714,525	1.2%	839,525	95.9%
Total Operating Revenues	\$ 128,763,152	100.0%	\$ 143,164,226	100.0%	\$ 14,401,074	11.2%
Fund Balance Use	15,172,537		698,143		-14,474,394	-95.4%
Total Revenues/Resources	\$ 143,935,689		\$ 143,862,369		\$ (73,320)	-0.1%

Operating Expenditures by Function Categories

Description	FY 2022-2023 Budget	% Total	FY 2023-2024 Budget	% Total	\$ Change	% Change
Instruction	\$ 76,902,361	53.4%	\$ 85,766,973	59.6%	\$ 8,864,612	11.5%
Pupil Services	7,977,872	5.5%	8,894,714	6.2%	916,842	11.5%
Instructional Services	6,523,263	4.5%	6,654,201	4.6%	130,938	2.0%
General Administration	2,286,364	1.6%	2,147,382	1.5%	(138,982)	-6.1%
School Administration	9,832,359	6.8%	10,922,616	7.6%	1,090,257	11.1%
Business Services	1,698,489	1.2%	1,782,764	1.2%	84,275	5.0%
Maintenance and Operations	16,214,211	11.3%	15,670,070	10.9%	(544,141)	-3.4%
Transportation	12,347,852	8.6%	9,576,706	6.7%	(2,771,146)	-22.4%
Support Services	1,480,643	1.0%	1,630,533	1.1%	149,890	10.1%
Other Support Services	178,910	0.1%	178,910	0.1%	-	0.0%
Community Services	50,000	0.0%	50,000	0.0%	-	0.0%
Facilities and Construction	6,900,030	4.8%	-	0.0%	(6,900,030)	-100.0%
Outgoing Transfers	1,543,335	1.1%	587,500	0.4%	(955,835)	-61.9%
Total Operating Expenditures	\$ 143,935,689	100.0%	\$ 143,862,369	100.0%	\$ (73,320)	-0.1%

FY 2023/2024 Budget Expenditure Changes Summary Listing

Salary Items

TCSS	Health Insurance Increase	6,620,967
TCSS	\$2,000 "State" Certified Increase	2,682,135
TCSS	Classified 5.1% Increase	646,667
Troup HS	Place JROTC Instructors (2) on 11 month contract	20,000
Transportation	Increase Shop Supervisor leadership supplement to \$10,000	8,341
Troup HS	Place Automotive Instructor on 11 month contract	8,000
Transportation	Increase Assistant Shop Supervisor supplement to \$7,500	6,417
THINC	Reduce Drafting Instructor's contracted days from 240 to 190	(14,446)
Sub-total		9,978,081

Position Additions

ESOL	ESOL Teachers (3)	262,500
Ex Ed Instruction	GNETS Administrator support to oversee programs (2)	200,000
Ex Ed Instruction	Callaway Adolescent Program Teachers (2)	175,000
Callaway ES	Assistant Principal	120,000
Gardner Newman MS	ExEd Co-Teacher	87,500
Long Cane MS	ExEd Co-Teacher	87,500
Callaway MS	ExEd Teacher/Adaptive ExEd	87,500
LaGrange HS	ExEd Teachers (2)	87,500
HS Education	High School Level Orchestra Teacher	87,500
Callaway HS	ExEd Co-Teacher	87,500
Ex Ed Instruction	GNETS Teacher (Elem)	87,500
Ex Ed Instruction	Elem ExEd Teacher (SEBD/AUT)	87,500
Ex Ed Instruction	MS ExEd Teacher (GNETS)	87,500
Ex Ed Instruction	Callaway Adolescent Program Teacher (SEBD)	87,500
Transportation	Heavy Duty Lane Technician	60,000
Long Cane MS	Parapro for behavior classroom	45,000
LaGrange HS	Social Studies Teacher (49%)	43,750
LaGrange HS	Math Teacher (49%)	43,750
School Imp. & Assess.	Data Support Specialist	33,750
Long Cane MS	Additional 5 days for Registrar	24,000
Student Assignment	Temp assistance with registration	9,000
TC3	Bus Driver for TC3	5,000
Personnel	49% Summer Staff	3,137
Ex Ed Instruction	Reduction in Contracted Services (due to added GNETS Staff)	(262,500)
Sub-total		1,637,387

FY 2023/2024 Budget Expenditure Changes Summary Listing-continued

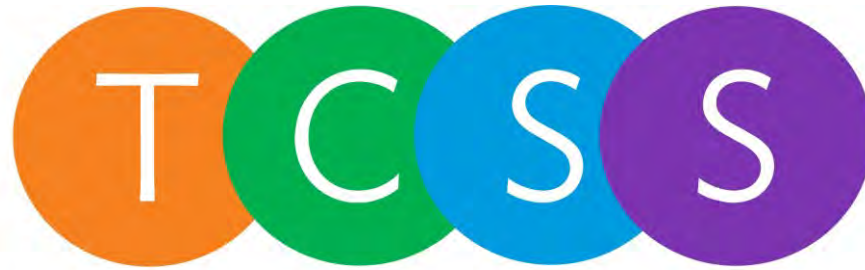
Operations Increases

Transportation	Fuel Budget	350,000
Maintenance	Utility Expense Increases	100,000
Transportation	Repair & Maintenance Services	100,000
Operations	Furniture Purchases	82,235
Environmental Services	Equipment over \$5K	50,000
Technology	Annual Software Agreement increase	30,000
Environmental Services	Supplies	30,000
Technology	Copier Maintenance Agreement	20,000
Operations	Stadium Fees	20,000
Environmental Services	Other Rentals/Uniforms	15,000
Environmental Services	Custodial Management Contract	12,093
Environmental Services	Expendable Equipment	12,000
Environmental Services	Equipment Parts	10,000
Environmental Services	Equipment Repairs	2,000
Sub-total		833,328

Other Increases

Superintendent	Professional Services	60,000
IB Program	Fees/Dues/Services	29,050
Personnel	Computer Software	14,000
PR	Other Purchased Services	7,500
Personnel	ERP Training	7,000
Personnel	HR Consultant	7,000
Personnel	Legal Training	5,000
Sub-total		129,550

Grand Total 12,578,346

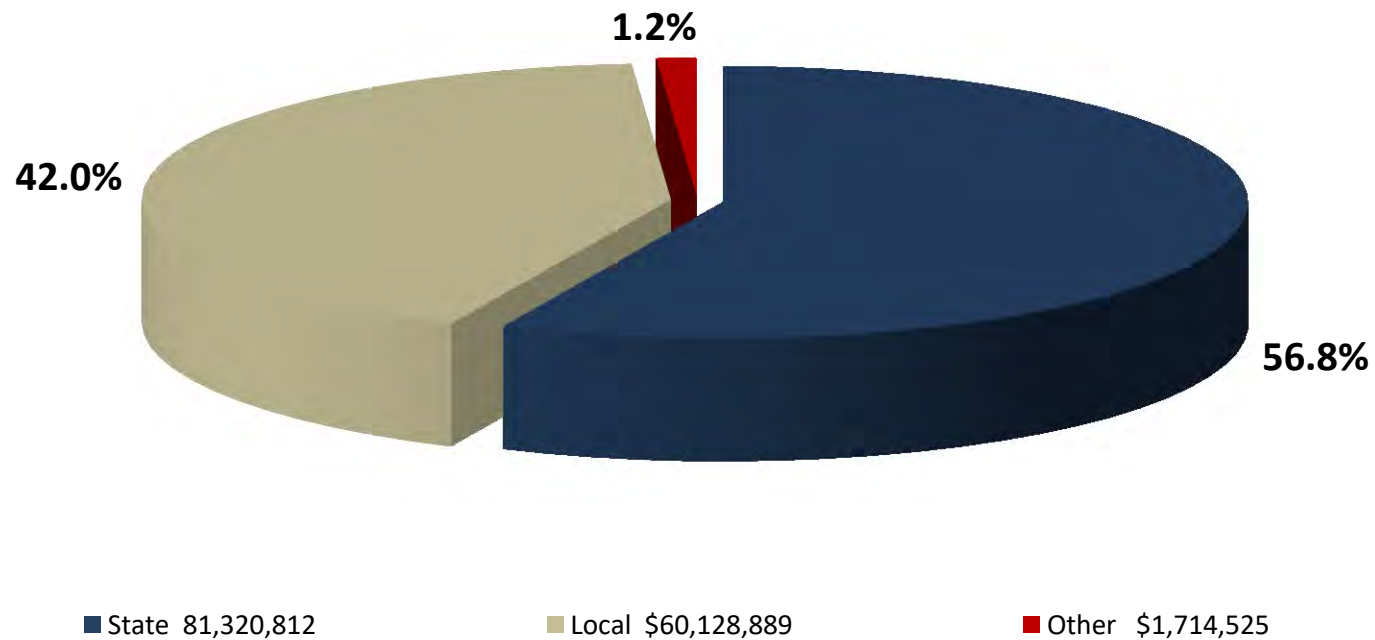


Troup County School System

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FY2023-2024 Operating Budget Projected Revenue Summary



* Percentage total may not equal 100% due to rounding

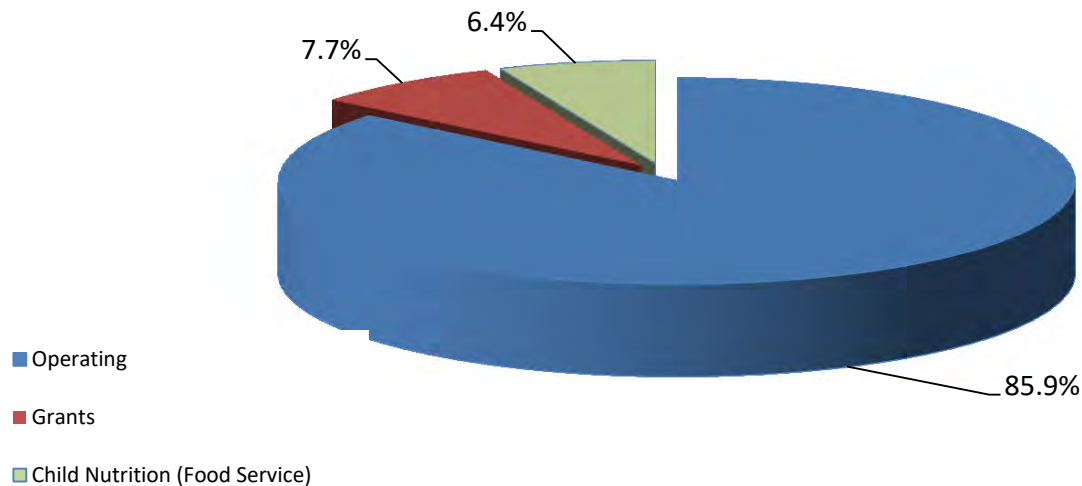
**Troup County School System
Projected Revenue Detail**

FUND 100 - OPERATING FUND

Acct. #	Title	2019-2020 Actual	2020-2021 Actual	2022-2023 Amended	2023-2024 Budget	\$ Change	% Change
REVENUES FROM STATE FUNDS							
403120	Quality Basic Education (QBE)	\$ 63,919,857	\$ 62,556,790	\$ 66,034,667	\$ 75,112,337	\$ 9,077,670	13.7%
403125	Pupil Transportation	1,516,354	2,015,546	1,567,781	1,618,049	50,268	3.2%
403200	Equalization Funding	2,176,061	2,683,833	2,862,877	4,313,713	1,450,836	50.7%
403122	Nursing Services	254,884	249,842	267,257	276,713	9,456	3.5%
403912/3	On-behalf	-	410,468	-	-	-	
403880	Bus Bonds/Safety Equipment	-	519,110	1,508,000	-	(1,508,000)	
	School Safety					-	
TOTAL STATE FUNDS		67,867,156	68,435,589	72,240,582	81,320,812	9,080,230	12.6%
REVENUES FROM LOCAL FUNDS							
401110	Ad Valorem (Property Tax)	39,057,580	42,827,981	45,712,420	53,193,739	7,481,319	16.4%
401111	PILOT	5,537,590	5,521,651	5,500,000	2,500,000	(3,000,000)	-54.5%
401191	Car TAVT	2,887,574	3,774,876	3,700,000	3,700,000	-	0.0%
401180	Forest Land Protection		192,234	13,000	13,000	-	0.0%
401121	Intangible Taxes	636,499	983,750	500,150	500,150	-	0.0%
401121	Real Estate Transfer Tax	179,063	212,668	160,000	160,000	-	0.0%
401190	Flood Control	23,883	72,491	22,000	22,000	-	0.0%
401191	Railroad Equipment	55,872	62,718	40,000	40,000	-	0.0%
TOTAL LOCAL FUNDS		48,378,060	53,648,370	55,647,570	60,128,889	4,481,319	8.1%
REVENUES FROM OTHER FUNDS							
401500	Interest	62,881	728	30,000	30,000	-	0.0%
404520	Medicaid (Federal)	417,256	684,522	595,000	595,000	-	0.0%
401700	Student Activities (ACE, etc.)	360,966	271,711	-	47,525	47,525	
401400	Transportation Charges	215,933	92,915	100,000	100,000	-	0.0%
401995	Miscellaneous	136,779	2,239,632	150,000	150,000	-	0.0%
	GNETS Program Funding				792,000		
TOTAL OTHER FUNDS		1,232,662	3,289,509	875,000	1,714,525	839,525	95.9%
GRAND TOTAL OPERATING FUND							
		\$ 117,477,877	\$ 125,373,468	\$ 128,763,152	\$ 143,164,226	\$ 14,401,074	11.2%
	FUND BALANCE USE			15,172,537	698,143	(14,474,394)	-95.4%
TOTAL RESOURCES				143,935,689	143,862,369	(73,320)	-0.1%

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.

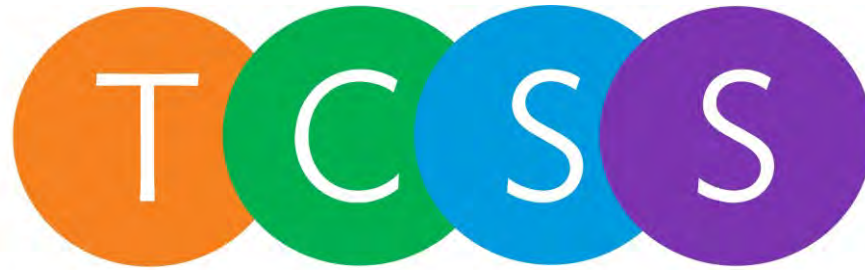


Fund	FY 2022/23 Budget	FY 2023/24 Budget	\$ Variance	% change	% of Budget
Operating	\$ 143,935,689	\$ 143,862,369 *	\$ (73,320)	-0.1%	85.9%
Grants	12,912,082	12,912,082 *	-	0.0%	7.7%
Child Nutrition (Food Service)	7,687,927	10,644,104 *	2,956,177	38.5%	6.4%
Grand Total	\$ 164,535,698	\$ 167,418,555	\$ 2,882,857		

FY 2022 General Fund Ending Balance was \$31,170,508 (Unassigned \$18,524,305)

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

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



Troup County School System

A Place For Every Kid

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Operating Budget Expenditure Summary Reports

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

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

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

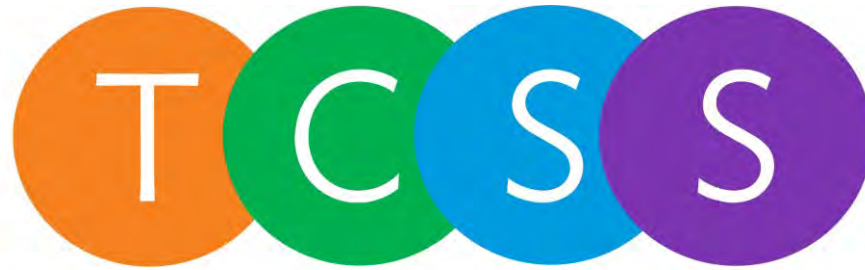
Please see Glossary of Terms for additional information.

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

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

Please see Glossary of Terms for additional information.

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



Troup County School System

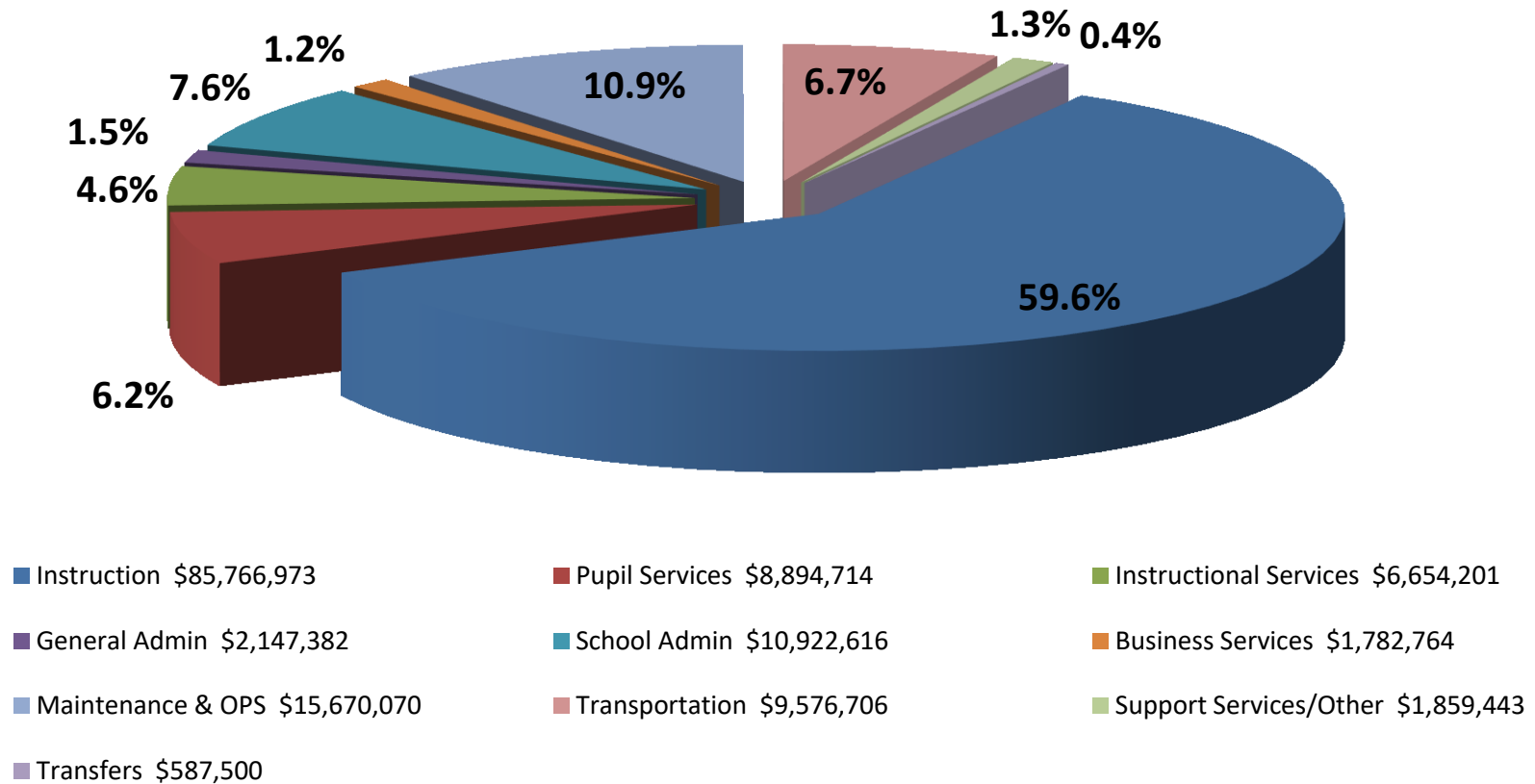
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Budget Expenditures

FUNCTION

Section

FY 2023/2024 Operating Expenditures by FUNCTION Categories



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

Troup County School System
Operating Expenditure by FUNCTION Categories

Description	FY2022-2023 Budget	% Total	FY2023-2024 Budget	% Total	\$ Change	% Change
Instruction	\$ 76,902,361	53.4	\$ 85,766,973	59.6	\$ 8,864,612	11.5%
Pupil Services	7,977,872	5.5	8,894,714	6.2	916,842	11.5%
Instructional Services	6,523,263	4.5	6,654,201	4.6	130,938	2.0%
General Administration	2,286,364	1.6	2,147,382	1.5	(138,982)	-6.1%
School Administration	9,832,359	6.8	10,922,616	7.6	1,090,257	11.1%
Business Services	1,698,489	1.2	1,782,764	1.2	84,275	5.0%
Maintenance and Operations	16,214,211	11.3	15,670,070	10.9	(544,141)	-3.4%
Transportation	12,347,852	8.6	9,576,706	6.7	(2,771,146)	-22.4%
Support Services	1,480,643	1.0	1,630,533	1.1	149,890	10.1%
Other Support Services	178,910	0.1	178,910	0.1	-	0.0%
Community Services	50,000	0.0	50,000	0.0	-	0.0%
Facilities and Construction	6,900,030	4.8	-	-	(6,900,030)	-100.0%
Outgoing Transfers*	1,543,335	1.1	587,500	0.4	(955,835)	-61.9%
Total	\$ 143,935,689	100%	\$ 143,862,369	100%	\$ (73,320)	-0.1%

*Transfer to other funds: ROTC, etc. (\$387,500), Pre-K (\$200,000)

TCSS Operating Summary by FUNCTION

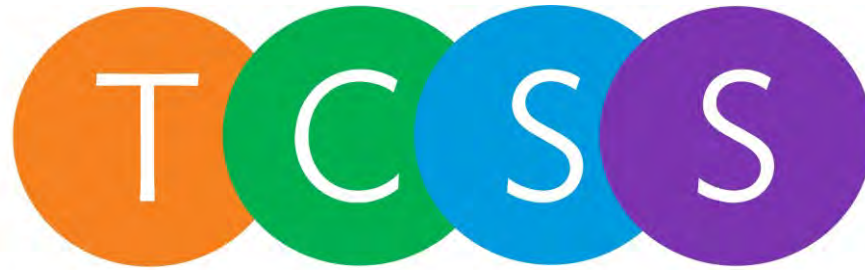
Function	Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	\$ Change	% Change
1000	Instruction *	66,458,978	71,413,478	76,902,361	85,766,973	8,864,612	11.5%
1000s	Instruction Function Total	\$ 66,458,978	\$ 71,413,478	\$ 76,902,361	\$ 85,766,973	\$ 8,864,612	11.5%
2100	Pupil Services	2,245,165	2,609,376	2,443,513	2,747,458	303,945	12.4%
2110	Social Workers	289,114	255,524	291,395	327,483	36,088	12.4%
2120	Guidance Services	2,899,187	3,045,719	3,338,981	3,722,222	383,241	11.5%
2123	Research/Assessment/Accountability	267,937	369,222	393,740	438,363	44,623	11.3%
2134	Health Care Services	718,775	797,277	1,035,453	1,067,711	32,258	3.1%
2140	Psychological Services	403,875	473,527	474,790	591,477	116,687	24.6%
2100s	Pupil Services Function Total	\$ 6,824,053	\$ 7,550,645	\$ 7,977,872	\$ 8,894,714	\$ 916,842	11.5%
2210/3	Instructional Services	686	175	-	-	-	
2215	Instructional Services - Spec. Ed.	726,508	809,520	867,301	955,031	87,730	10.1%
2217	Staff Development	122,354	182,844	447,502	403,478	(44,024)	-9.8%
2219	Technology	2,130,709	3,253,987	3,203,689	3,143,235	(60,454)	-1.9%
2220	Educational Media	1,859,979	1,907,928	2,004,771	2,152,457	147,686	7.4%
2200s	Instructional Services/Support	\$ 4,840,236	\$ 6,154,454	\$ 6,523,263	\$ 6,654,201	\$ 130,938	2.0%
2300	Contingency	56,870	53	328,345	-	(328,345)	-100.0%
2310	Board of Education	103,034	108,388	128,347	128,347	-	0.0%
2321	Superintendent's Office	620,904	641,284	742,181	830,207	88,026	11.9%
2324	Office of Curriculum and Instruction	1,024,424	1,143,487	1,087,491	1,188,828	101,337	9.3%
2300s	General Administration	\$ 1,805,232	\$ 1,893,212	\$ 2,286,364	\$ 2,147,382	\$ (138,982)	-6.1%
2400	School Administration	8,431,244	9,450,602	9,832,359	10,922,616	1,090,257	11.1%
2400	School Administration	\$ 8,431,244	\$ 9,450,602	\$ 9,832,359	\$ 10,922,616	\$ 1,090,257	11.1%

Function	Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	\$ Change	% Change
2500	Business Services	1,545,721	1,373,085	1,698,489	1,782,764	84,275	5.0%
2500	Business Services	\$ 1,545,721	\$ 1,373,085	\$ 1,698,489	\$ 1,782,764	\$ 84,275	5.0%
2600	Maintenance and Operations	12,775,571	13,387,832	16,214,211	15,670,070	(544,141)	-3.4%
2600	Maintenance and Operations	\$ 12,775,571	\$ 13,387,832	\$ 16,214,211	\$ 15,670,070	\$ (544,141)	-3.4%
2700	Student Transportation	9,040,917	9,728,234	12,347,852	9,576,706	(2,771,146)	-22.4%
2700	Student Transportation	\$ 9,040,917	\$ 9,728,234	\$ 12,347,852	\$ 9,576,706	\$ (2,771,146)	-22.4%
2800/10	Central Support Services	7,040	8,840	-	-	-	
2823	Public Relations	215,598	253,918	284,634	301,034	16,400	5.8%
2831	Personnel (Human Resources)	615,436	790,630	1,065,399	1,134,848	69,449	6.5%
2842	Parent Center/Student Assignment	151,051	136,078	130,610	194,651	64,041	49.0%
2800s	Support Services	\$ 989,125	\$ 1,189,466	\$ 1,480,643	\$ 1,630,533	\$ 149,890	10.1%
2900	Other Support Services	140,855	140,970	178,910	178,910	-	0.0%
2900	Other Support Services	\$ 140,855	\$ 140,970	\$ 178,910	\$ 178,910	\$ -	0.0%
3100	School Nutrition Program	82,630	73,956	-	-	-	
3100	School Nutrition Program	\$ 82,630	\$ 73,956	\$ -	\$ -	\$ -	
						\$ -	
3300	Community Services	41,250	41,107	50,000	50,000	-	0.0%
3300	Community Services	\$ 41,250	\$ 41,107	\$ 50,000	\$ 50,000	\$ -	0.0%
4000	Facilities and Construction	913,679	275,950	6,900,030	-	(6,900,030)	-100.0%
4000	Facilities and Construction	\$ 913,679	\$ 275,950	\$ 6,900,030	\$ -	\$ (6,900,030)	-100.0%

Function	Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	\$ Change	% Change
5000/200	Outgoing Transfers**	1,171,628	328,276	1,543,335	587,500	(955,835)	-61.9%
5000	<i>Outgoing Transfers</i>	\$ 1,171,628	\$ 328,276	\$ 1,543,335	\$ 587,500	\$ (955,835)	-61.9%
GRAND TOTAL		\$ 115,061,119	\$ 123,001,267	\$ 143,935,689	\$ 143,862,369	\$ (73,320)	-0.1%

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

*Transfer to other funds: ROTC, etc. (\$387,500), Pre-K (\$200,000)



Troup County School System

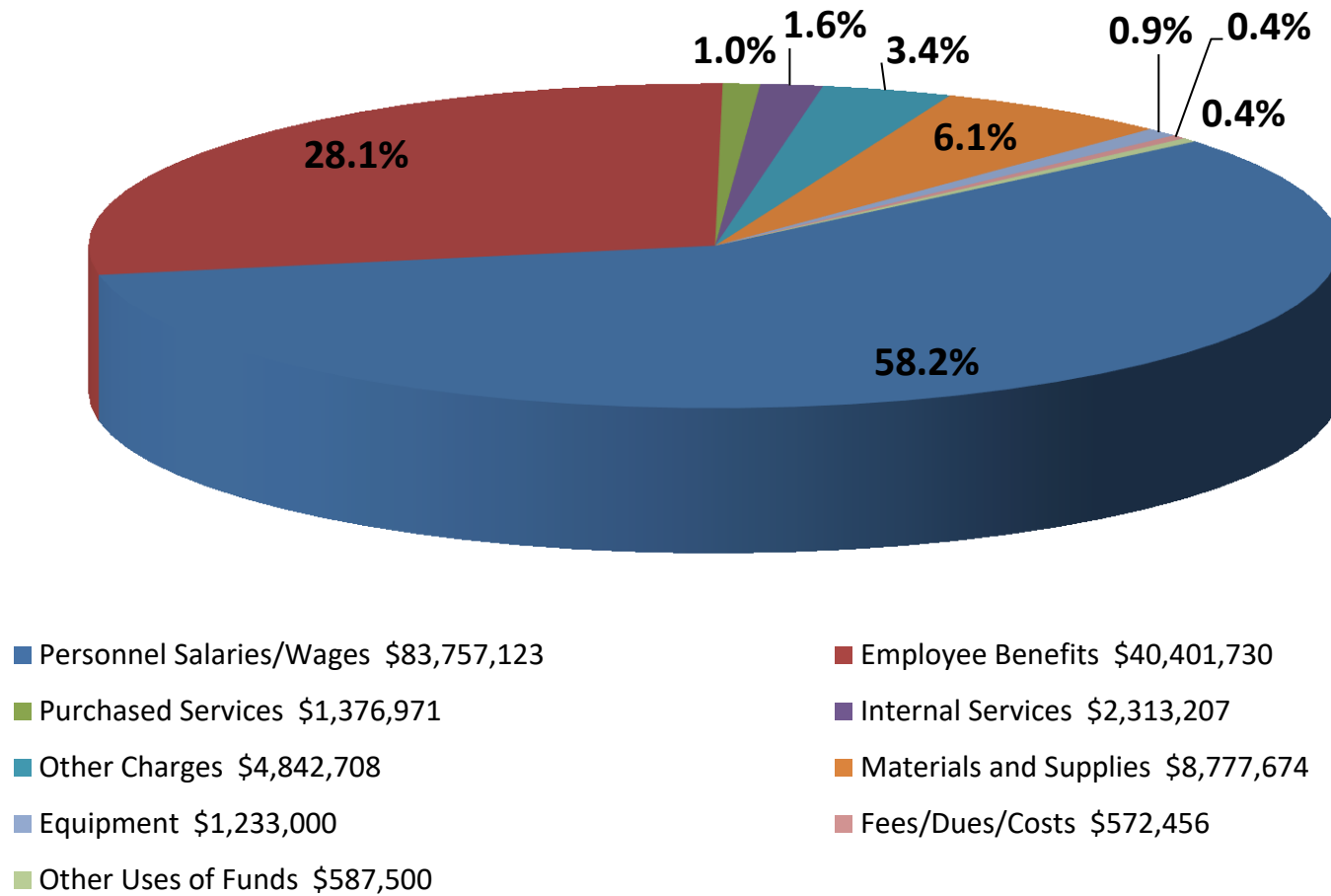
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Budget Expenditures

OBJECT

Section

FY 2023/2024 Operating Expenditures by OBJECT



* Percentage total may not equal 100% due to rounding

Troup County School System
Operating Expenditures by OBJECT Categories

Description	FY 20212- 2023 Budget	% Total	FY 2023 - 2024 Budget	% Total	\$ Change	% Change
Personnel Salaries/Wages	\$ 79,527,842	55.3%	\$ 83,757,123	58.2%	\$ 4,229,281	5.3%
Employee Benefits	32,724,838	22.7%	40,401,730	28.1%	7,676,892	23.5%
Purchased Services	1,560,471	1.1%	1,376,971	1.0%	(183,500)	-11.8%
Internal Services	2,302,219	1.6%	2,313,207	1.6%	10,988	0.5%
Other Charges	5,107,065	3.5%	4,842,708	3.4%	(264,357)	-5.2%
Materials and Supplies	8,192,668	5.7%	8,777,674	6.1%	585,006	7.1%
Equipment, Land, Const.	12,105,500	8.4%	1,233,000	0.9%	(10,872,500)	-89.8%
Fees/Dues/Costs	871,751	0.6%	572,456	0.4%	(299,295)	-34.3%
Other Uses of Funds*	1,543,335	1.1%	587,500	0.4%	(955,835)	-61.9%
Total	\$ 143,935,689	100%	\$ 143,862,369	100%	\$ (73,320)	-0.1%

*Transfer to other funds: ROTC, etc. (\$387,500), Pre-K (\$200,000)

TCSS Operating Summary by OBJECT

Object	Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	\$ Change	% Change
511000	Teacher Salaries	\$ 42,584,178	\$ 44,114,745	\$ 47,032,590	\$ 49,415,763	\$ 2,383,173	5.1%
511100	School Board Per Diem	46,200	42,100	53,093	53,093	-	0.0%
511300	Substitutes Wages - Certified	226,928	199,845	764,266	767,766	3,500	0.5%
511400	Substitutes Wages - Non-Certified	38,410	35,291	152,973	152,973	-	0.0%
511500	Extended Day Salaries	131,603	(29,573)	64,419	64,419	-	0.0%
511600	Prof. Development Stipends	56,835	80,553	55,000	10,000	(45,000)	-81.8%
511700	Extended Year Teacher Salaries	129,370	142,457	182,370	173,395	(8,975)	-4.9%
511800	Art, Music, PE Salaries	1,802,644	1,610,253	1,701,613	2,413,104	711,491	41.8%
512000	Superintendent Salary	243,005	237,800	235,800	239,800	4,000	1.7%
513000	Principal Salaries	1,944,756	2,056,752	2,079,127	2,135,687	56,560	2.7%
513100	Assistant Principals Salaries	1,614,984	2,185,777	2,489,955	2,616,837	126,882	5.1%
514000	Paraprofessional/Aide Salaries	1,629,948	1,855,127	2,246,644	2,306,382	59,738	2.7%
514100	Executive Secretary Salaries	934,713	981,898	959,824	1,011,613	51,789	5.4%
514200	Clerical Salaries	1,936,326	2,045,218	2,085,159	2,364,293	279,134	13.4%
514600	Athletics Personnel		39,768	187,866	194,485	6,619	3.5%
516100	Technology Specialist				22,946	22,946	
516300	School Nurse Salaries	446,320	534,315	652,056	643,706	(8,350)	-1.3%
516400	Physical/Occupational Therapist	-	72,962	73,102	117,700	44,598	61.0%
516500	Librarian/Media Spec. Salaries	982,139	1,018,554	1,032,146	1,057,953	25,807	2.5%
517200	Counselor Salaries - Elem	637,005	635,094	681,867	729,081	47,214	6.9%
517300	Counselor Salaries - Secondary	1,096,625	1,153,791	1,280,372	1,297,260	16,888	1.3%
517400	School Psychologist Salaries	163,656	171,792	170,829	217,659	46,830	27.4%
517600	School Social Worker Salaries	200,258	174,991	193,098	203,369	10,271	5.3%
517700	Family Services Coord. Salaries	135,363	141,568	141,515	147,844	6,329	4.5%
517800	Graduation Specialist Salaries	132,502	170,820	180,969	193,625	12,656	7.0%
518000	Bus Driver Salaries	3,330,391	3,845,330	3,395,467	3,186,665	(208,802)	-6.1%
518100	Operations Staff Salaries	1,457,152	1,467,434	1,890,337	2,244,968	354,631	18.8%
518200	Bus Monitor Salaries	243,832	483,236	407,198	419,114	11,916	2.9%
518300	Extra-Curricular Supplements	822,845	1,024,240	711,068	731,750	20,682	2.9%
518600	Custodial Salaries	2,758,321	3,201,210	3,405,769	3,370,594	(35,175)	-1.0%
519000	Administrator Salaries	2,021,255	2,187,456	2,549,225	2,683,710	134,485	5.3%
519100	Other Professional Salaries	2,349,494	2,535,301	2,472,125	2,569,569	97,444	3.9%
519900	Other Salaries and Compensation	1,238	-	-	-	-	
510000s	Personnel Salaries/Wages Total	70,098,296	74,416,105	79,527,842	83,757,123	4,229,281	5.3%

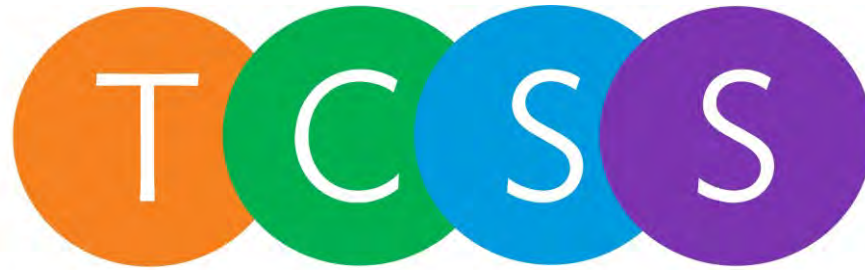
TCSS Operating Summary by OBJECT

Object	Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	\$ Change	% Change
521000	Health Insurance Benefits	10,390,625	12,574,126	13,556,558	19,953,653	6,397,095	47.2%
522000	FICA (Social Security)	4,154,158	4,358,347	4,260,221	4,531,873	271,652	6.4%
522100	Medicare	949,408	1,020,413	997,137	1,057,590	60,453	6.1%
523000	Retirement (GA TRS)	11,429,892	12,370,021	13,080,861	13,984,486	903,625	6.9%
524500	ERS Retirement	129,802	124,543	-	-	-	
526000	Worker's Compensation	67,933	237,415	779,827	817,591	37,764	4.8%
527000	On Behalf - State	410,468	425,803	-	-	-	
529000	Life Insurance	37,760	44,488	50,234	56,537	6,303	12.5%
520000s	Employee Benefits Total	27,570,046	31,155,156	32,724,838	40,401,730	7,676,892	23.5%
						-	
51/20000s	Wages & Benefits Total	97,668,342	105,571,261	112,252,680	124,158,853	11,906,173	10.6%
						-	
530000	Purchased Services	1,372,678	1,210,823	1,560,471	1,376,971	(183,500)	-11.8%
533200	Fingerprints, Drug Screens	3,860	702	-	-	-	
530000s	Purchased Services Total	1,376,538	1,211,525	1,560,471	1,376,971	(183,500)	-11.8%
						-	
541000	Water, Sewer, and Cleaning	331,956	245,422	288,300	288,300	-	0.0%
541001	Sanitation	-	201,686	225,000	225,000	-	0.0%
543000	Repairs	1,815,584	1,988,491	1,619,719	1,599,907	(19,812)	-1.2%
544200	Rental - Equipment	22,695	20,293	45,200	41,000	(4,200)	-9.3%
544400	Rental- Other	142,452	138,193	124,000	159,000	35,000	28.2%
540000s	Internal Services Total	2,312,687	2,594,085	2,302,219	2,313,207	10,988	0.5%
						-	
552000	Insurances (P&L)	629,493	652,827	703,902	703,902	-	0.0%
553000	Communications	57,312	265,800	250,650	247,100	(3,550)	-1.4%
558000	Travel	1,154	7,008	89,422	89,422	-	0.0%
558007	Travel - in system	14,473	24,885	41,970	41,970	-	0.0%
558008	Travel - out of system	20,650	100,793	150,639	150,639	-	0.0%
558500	Travel - BOE	7,867	10,774	15,750	15,750	-	0.0%
559200	Services from Other LEAs	206,868	151,031	220,000	220,000	-	0.0%
559500	Other Purchased Services	1,884,478	1,861,008	2,299,969	2,039,162	(260,807)	-11.3%
559522	Safety Purchased Services	348,544	425,976	1,334,763	1,334,763	-	0.0%
559600	Payment to Res. Treat. Fac.	309,340	366,582	-	-	-	
550000s	Other Charges Total	3,480,179	3,866,684	5,107,065	4,842,708	(264,357)	-5.2%

TCSS Operating Summary by OBJECT

Object	Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	\$ Change	% Change
561000	Materials and Supplies	2,100,441	2,448,490	2,569,325	2,606,772	37,447	1.5%
561001	Shop Supplies	281,902	543,112	524,000	524,000	-	0.0%
561002	Training	547	2,378	4,000	4,000	-	0.0%
561022	Safety Supplies	30,326	41,121	50,000	50,000	-	0.0%
561100	Tech Supplies	-	-	-	-	-	
561200	Computer Software	588,573	614,639	814,612	828,612	14,000	1.7%
561500	Expendable Equipment	211,386	374,004	345,020	439,255	94,235	27.3%
561600	Expendable Computer Equipment	46,557	358,423	164,851	160,693	(4,158)	-2.5%
562000	Utility- Electric	2,691,399	2,229,327	2,348,000	2,448,000	100,000	4.3%
562100	Fuel Purchases	5,077	1,077,626	850,000	1,200,000	350,000	41.2%
564100	Textbooks	129,829	127,500	25,000	25,000	-	0.0%
564200	Instructional Supplies	177,230	320,772	497,860	491,342	(6,518)	-1.3%
560000s	Materials and Supplies Total	6,263,267	8,137,392	8,192,668	8,777,674	585,006	7.1%
571000	Land Acquisition and Dev.	913,679	-	-	-	-	
572000	Building Acquisition, Const.	10,417	312,324	6,900,030	-	(6,900,030)	-100.0%
573000	Equipment over \$5,000	1,240,333	224,490	1,060,450	592,400	(468,050)	-44.1%
573005	Playground Safety Equipment	-	-	75,000	75,000	-	0.0%
573200	Bus Purchases	-	149,300	3,635,550	265,600	(3,369,950)	-92.7%
573400	Computer Purchases	146,087	328,588	434,470	300,000	(134,470)	-31.0%
570000s	Equipment, Land, Const.	2,310,516	1,014,702	12,105,500	1,233,000	(10,872,500)	-89.8%
581000	Registrations/Fees/Dues	348,485	245,688	473,211	502,261	29,050	6.1%
581100	Regional Library Fees	11,454	11,454	13,745	13,745	-	0.0%
581200	RESA Fees	42,445	42,560	42,487	42,487	-	0.0%
588000	Federal Indirect Costs	-	-	-	-	-	
589000	Other Expenditures	75,583	(22,364)	342,308	13,963	(328,345)	-95.9%
580000s	Fees/Dues/Costs	477,967	277,338	871,751	572,456	(299,295)	-34.3%
593000	Transfers To Other Funds*	1,171,628	328,571	1,543,335	587,500	(955,835)	-61.9%
53/90000's	Non-Wages Total	17,392,782	17,430,297	31,683,009	19,703,516	(11,979,493)	-37.8%
TOTAL OPERATING FUND		\$ 115,061,124	\$ 123,001,558	\$ 143,935,689	\$ 143,862,369	\$ (73,320)	-0.1%

*Transfer to other funds: ROTC, etc. (\$387,500), Pre-K (\$200,000)



Troup County School System

A Place For Every Kid

Budget Expenditures

COST CENTER

Section

TCSS Operating Budget Summary by COST CENTER

Cost Center	Description		FY 2021 Actual		FY 2022 Actual		FY 2023 Budget		FY 2024 Budget	\$ Change	% Change
21001	Extra-Curricular Supplements	Wages	825,187	\$	1,484,878	\$	1,232,904	\$	1,411,496	178,592	12.7%
21002	Extra-Curricular Supplements	Non-Wages	132		16,121		6,500		6,500	0	0.0%
21003	Student Services	Wages	175,552		226,905		198,298		235,158	36,860	18.6%
21004	Student Services	Non-Wages	62,368		60,502		92,158		92,158	0	0.0%
21101	Social Work Services	Wages	286,904		250,958		280,995		317,083	36,088	12.8%
21102	Social Work Services	Non-Wages	2,210		4,566		10,400		10,400	0	0.0%
21202	Guidance Services	Non-Wages	1,137		21,613		43,677		43,000	(677)	-1.6%
21231	School Improvement & Assessment	Wages	143,024		145,958		147,240		191,863	44,623	30.3%
21232	School Improvement & Assessment	Non-Wages	124,914		223,264		246,500		246,500	0	0.0%
21341	Health Care Services	Wages	655,589		736,574		902,916		935,174	32,258	3.6%
21342	Health Care Services	Non-Wages	63,186		60,703		132,537		132,537	0	0.0%
21401	Psychological Services	Wages	398,674		435,766		435,625		552,312	116,687	26.8%
21402	Psychological Services	Non-Wages	5,202		37,760		39,165		39,165	0	0.0%
22151	Special Education Administration	Wages	496,815		606,871		610,858		731,525	120,667	19.8%
22152	Special Education Administration	Non-Wages	287,138		248,083		301,700		301,700	0	0.0%
22171	Staff Development	Wages	69,654		100,667		278,035		234,011	(44,024)	-15.8%
22172	Staff Development	Non-Wages	51,280		80,716		157,945		157,945	0	0.0%
22191	Technology	Wages	1,431,043		1,595,347		1,606,111		1,642,035	35,924	2.2%
22192	Technology	Non-Wages	798,202		1,662,665		1,597,578		1,501,200	(96,378)	-6.0%
22202	Educational Media	Non-Wages	28,900		29,357		34,107		34,107	0	0.0%
23001	Contingency	Wages	(138,457)		(253,512)		250,000		516,023	266,023	106.4%
23002	Contingency	Non-Wage	56,849		0		328,345		0	(328,345)	-100.0%
23101	Board of Education	Wages	72,396		65,833		80,322		80,322	0	0.0%
23102	Board of Education	Non-Wages	30,638		42,554		48,025		48,025	0	0.0%
23211	Superintendent's Office	Wages	399,367		417,381		423,656		451,682	28,026	6.6%
23212	Superintendent's Office	Non-Wages	221,537		223,902		318,525		378,525	60,000	18.8%
23241	Office of Curriculum & Instruction	Wages	994,129		1,077,546		1,029,891		1,131,228	101,337	9.8%
23242	Office of Curriculum & Instruction	Non-Wages	463,673		466,629		744,751		738,233	(6,518)	-0.9%
24001	School Administration	Wages	(16,702)		(12,162)		150		150	0	0.0%
24002	School Administration	Non-Wages	3,475		0		61,557		61,557	0	0.0%
25000	System Control Accounts	Non-Wages	2,153		0		0		0	0	
25001	Business Services	Wages	705,123		1,038,308		1,029,513		1,113,788	84,275	8.2%
25002	Business Services	Non-Wages	652,976		474,848		757,476		757,476	0	0.0%

TCSS Operating Budget Summary by COST CENTER

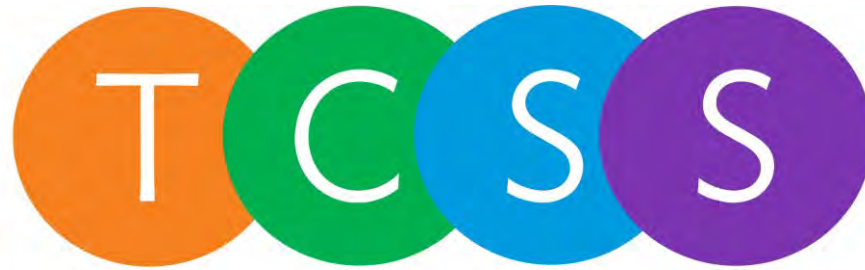
Cost Center	Description		FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	\$ Change	% Change
26001	Maintenance & Operations	Wages	2,522,354	2,722,577	2,971,374	3,011,944	40,570	1.4%
26002	Maintenance & Operations	Non-Wages	5,994,665	6,158,451	14,817,047	7,201,390	(7,615,657)	-51.4%
26540	Custodial Services		163	23	0	0		
26541	Custodial Services	Wages	3,502,884	3,881,147	4,348,884	4,348,707	(177)	0.0%
26542	Custodial Services	Non-Wages	765,852	891,302	976,936	1,108,029	131,093	13.4%
27001	Transportation	Wages	6,477,529	7,213,283	6,394,912	6,543,716	148,804	2.3%
27002	Transportation	Non-Wages	2,568,497	2,512,107	5,942,940	3,022,990	(2,919,950)	-49.1%
28101	Central Support Services	Wages	5,900	6,776	545,616	545,616	0	0.0%
28102	Central Support Services	Non-Wages	0	0	0	0	0	
28231	Public Relations	Wages	190,762	204,530	216,729	225,629	8,900	4.1%
28232	Public Relations	Non-Wages	24,836	49,388	67,905	75,405	7,500	11.0%
28310	Personnel Services	Wages	3,860	702	0	0	0	
28311	Personnel Services	Wages	571,052	730,652	912,619	949,068	36,449	4.0%
28312	Personnel Services	Non-Wages	40,524	59,275	152,780	185,780	33,000	21.6%
28421	Office of Student Assignment	Wages	149,903	135,533	102,824	166,865	64,041	62.3%
28422	Office of Student Assignment	Non-Wages	1,148	545	27,786	27,786	0	0.0%
29002	Other Support Services	Non-Wages	140,855	140,970	178,910	178,910	0	0.0%
30601	Berta Weathersbee Elementary	Wages	2,553,289	2,578,771	2,746,260	2,960,274	214,014	7.8%
30602	Berta Weathersbee Elementary	Non-Wages	19,949	18,349	22,193	19,800	(2,393)	-10.8%
30801	Hollis Hand Elementary	Wages	3,470,347	3,517,613	3,705,215	4,173,312	468,097	12.6%
30802	Hollis Hand Elementary	Non-Wages	42,357	42,687	47,273	41,828	(5,445)	-11.5%
31001	Elementary Education	Wages	39,104	0	221,755	592,115	370,360	167.0%
31002	Elementary Education	Non-Wages	368,796	786,313	402,200	402,200	0	0.0%
34001	Hillcrest Elementary	Wages	2,572,510	2,805,670	2,990,492	3,194,936	204,444	6.8%
34002	Hillcrest Elementary	Non-Wages	19,987	33,350	26,318	27,061	743	2.8%
34101	Long Cane Elementary	Wages	3,406,942	3,736,183	3,890,047	4,349,322	459,275	11.8%
34102	Long Cane Elementary	Non-Wages	24,607	37,408	46,200	45,045	(1,155)	-2.5%
34301	Rosemont Elementary	Wages	3,288,047	3,302,547	3,716,294	3,868,530	152,236	4.1%
34302	Rosemont Elementary	Non-Wages	43,498	41,036	40,755	43,973	3,218	7.9%
34401	West Point Elementary	Wages	2,851,153	2,982,505	3,015,115	3,407,192	392,077	13.0%
34402	West Point Elementary	Non-Wages	28,332	27,703	27,555	31,433	3,878	14.1%
34501	Ethel Kight Elementary	Wages	4,124,851	4,101,118	4,409,370	4,640,578	231,208	5.2%
34502	Ethel Kight Elementary	Non-Wages	35,269	40,596	53,215	45,045	(8,170)	-15.4%
34601	Clearview Elementary	Wages	4,098,099	3,820,034	4,279,432	4,670,019	390,587	9.1%
34602	Clearview Elementary	Non-Wages	48,597	49,854	49,253	47,190	(2,063)	-4.2%

TCSS Operating Budget Summary by COST CENTER

Cost Center	Description		FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	\$ Change	% Change
35101	Hogansville Elementary	Wages	2,935,651	3,201,015	3,294,031	3,581,631	287,600	8.7%
35102	Hogansville Elementary	Non-Wages	94,062	32,370	32,505	32,588	83	0.3%
36401	Callaway Elementary	Wages	3,810,978	3,880,972	4,107,191	4,449,127	341,936	8.3%
36402	Callaway Elementary	Non-Wages	38,646	37,893	47,850	48,015	165	0.3%
36601	Franklin Forest Elementary	Wages	4,679,398	4,849,034	4,926,640	5,376,735	450,095	9.1%
36602	Franklin Forest Elementary	Non-Wages	46,842	53,721	52,635	54,698	2,063	3.9%
41001	Middle School Education	Wages	0	0	0	145,624	145,624	
41002	Middle School Education	Non-Wages	179,784	172,060	203,225	203,225	0	0.0%
41501	Gardner Newman Middle	Wages	6,263,941	6,501,021	6,795,217	7,500,830	705,613	10.4%
41502	Gardner Newman Middle	Non-Wages	64,508	93,375	100,425	101,303	878	0.9%
45701	Long Cane Middle	Wages	6,503,075	6,811,306	7,263,079	7,377,015	113,936	1.6%
45702	Long Cane Middle	Non-Wages	75,104	98,290	94,283	95,453	1,170	1.2%
46001	Callaway Middle	Wages	4,837,898	4,961,310	5,505,121	5,862,844	357,723	6.5%
46002	Callaway Middle	Non-Wages	50,431	71,002	74,880	74,002	(878)	-1.2%
50301	LaGrange High	Wages	6,981,738	7,304,491	7,446,631	9,176,408	1,729,777	23.2%
50302	LaGrange High	Non-Wages	156,529	169,373	174,075	178,888	4,813	2.8%
51001	High School Education	Wages	29,895	18,787	128,643	292,261	163,618	127.2%
51002	High School Education	Non-Wages	387,355	523,673	483,231	477,160	(6,071)	-1.3%
54701	Troup High	Wages	7,712,939	7,928,588	8,391,907	9,113,828	721,921	8.6%
54702	Troup High	Non-Wages	177,443	180,262	180,675	184,388	3,713	2.1%
55501	Hope Academy	Wages	1,102,717	1,205,455	1,439,985	1,464,225	24,240	1.7%
55502	Hope Academy	Non-Wages	19,210	17,812	18,204	18,204	0	0.0%
55601	Callaway High	Wages	5,344,982	5,547,904	5,791,518	6,798,919	1,007,401	17.4%
55602	Callaway High	Non-Wages	126,637	119,596	123,063	126,638	3,575	2.9%
56001	thINC Academy	Wages	2,561,484	2,714,704	2,790,897	2,963,505	172,608	6.2%
56002	thINC Academy	Non-Wages	51,887	60,603	60,884	60,884	0	0.0%
56991	Troup County Career Center	Wages	632,197	621,862	860,959	1,075,507	214,548	24.9%
56992	Troup County Career Center	Non-Wages	9,965	12,846	19,000	19,000	0	0.0%
60202	Twin Cedars	Non-Wages	16,478	16,314	0	0		
61002	Alternative Education	Non-Wages	165	0	14,704	14,704	0	0.0%
61003	ESOL	Wages	0	0	0	262,500	262,500	
61004	ESOL	Non-Wages	5,450	3,353	9,087	9,087	0	0.0%
61005	Special Education Instruction	Wages	370,817	367,771	574,409	784,321	209,912	36.5%
61006	Special Education Instruction	Non-Wages	440,525	490,209	471,000	208,500	(262,500)	-55.7%
61008	Gifted Instruction	Non-Wages	1,468	14,282	15,786	15,786	0	0.0%

TCSS Operating Budget Summary by COST CENTER

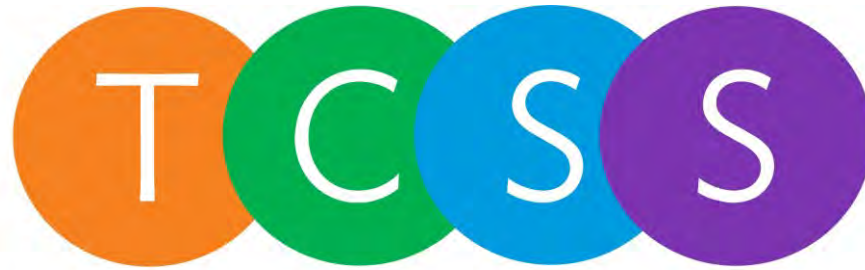
Cost Center	Description		FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	\$ Change	% Change
61009	International Baccalaureate	Wages	0	0	3,000	1,500	(1,500)	-50.0%
61010	International Baccalaureate	Non-Wage	0	0	73,950	106,000	32,050	43.3%
62702	Residential Placement (Ault)	Non-Wage	196,508	240,356	0	0	0	
63302	Community Services	Non-Wages	41,250	41,107	50,000	50,000	0	0.0%
64101	GNETS					725,000	725,000	
65002	Outgoing Transfers	Non-Wages	1,171,628	134,394	1,543,335	587,500	(955,835)	-61.9%
0	System Control Accounts		(1,409,253)	304,846				
TOTAL OPERATING FUND			115,061,121	123,001,561	143,935,689	143,862,369	(73,320)	-0.1%



Troup County School System

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Troup County School System

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Budget Expenditures

COST CENTER

Detail Reports

**Troup County School System
Cost Centers
FY2023-2024**

Program	Manager	Title	Expense	Cost Center
Extra-Curricular Supplements	Tracy Fox	Chief Human Resources Officer	Wages	21001
			Non-Wages	21002
Student Services	Jacqueline Jones	Director of Student Services	Wages	21003
			Non-Wages	21004
Social Work Services	Jacqueline Jones	Director of Student Services	Wages	21101
			Non-Wages	21102
Guidance Services	Jacqueline Jones	Director of Student Services	Wages	21201
			Non-Wages	21202
School Improvement & Assessment	JoBeth Lanier	Director of Research/Assessment/Accountability	Wages	21231
			Non-Wages	21232
Health Care Services	Jacqueline Jones	Director of Student Services	Wages	21341
			Non-Wages	21342
Psychological Services	Kitty Crawford	Director of Special Education	Wages	21401
			Non-Wages	21402
Special Education Administration	Kitty Crawford	Director of Special Education	Wages	22151
			Non-Wages	22152
Staff Development	Deana Brown	Assistant Superintendent Curriculum	Wages	22171
			Non-Wages	22172
Technology	Pennie Davis	Assistant Superintendent Maintenance/Operations	Wages	22191
			Non-Wages	22192
Educational Media	Deana Brown	Assistant Superintendent Curriculum	Wages	22201
			Non-Wages	22202
Contingency Reserve	Scott Burckbuchler	Chief Financial Officer	Wages	23001
			Non-Wages	23002
Board of Education	Brian Shumate	Superintendent	Wages	23101
			Non-Wages	23102
Superintendent's Office	Brian Shumate	Superintendent	Wages	23211
			Non-Wages	23212
Office of Curriculum & Instruction	Deana Brown	Assistant Superintendent Curriculum	Wages	23241
			Non-Wages	23242
School Administration	Deana Brown	Assistant Superintendent Curriculum	Wages	24001
			Non-Wages	24002
Business Services	Scott Burckbuchler	Chief Financial Officer	Wages	25001
			Non-Wages	25002
Maintenance & Operations	Pennie Davis	Assistant Superintendent Maintenance/Operations	Wages	26001

**Troup County School System
Cost Centers
FY2023-2024**

Program	Manager	Title	Expense	Cost Center
			Non-Wages	26002
Custodial Services	Pennie Davis	Assistant Superintendent Maintenance/Operations	Wages	26541
			Non-Wages	26542
Transportation	Pennie Davis	Assistant Superintendent Maintenance/Operations	Wages	27001
			Non-Wages	27002
Central Support Services	Scott Burckbuchler	Chief Financial Officer	Wages	28101
			Non-Wages	28102
Public Relations	Irisha Goodman	Director of Public Relations	Wages	28231
			Non-Wages	28232
Personnel Services	Tracy Fox	Chief Human Resources Officer	Wages	28311
			Non-Wages	28312
Office of Student Assignment	Jacqueline Jones	Director of Student Services	Wages	28421
			Non-Wages	28422
Other Support Services	Deana Brown	Assistant Superintendent Curriculum	Wages	29001
			Non-Wages	29002
Berta Weathersbee Elementary	Willie Cooks	Principal	Wages	30601
			Non-Wages	30602
Hollis Hand Elementary	Matthew Body	Principal	Wages	30801
			Non-Wages	30802
Elementary Education	Tabatha Lawrence	Director of Elementary Education	Wages	31001
			Non-Wages	31002
Hillcrest Elementary	Christy Keeth	Principal	Wages	34001
			Non-Wages	34002
Long Cane Elementary	Katie Brown	Principal	Wages	34101
			Non-Wages	34102
Rosemont Elementary	Martie Hornsby	Principal	Wages	34301
			Non-Wages	34302
West Point Elementary	Keneithia Cook	Principal	Wages	34401
			Non-Wages	34402
Ethel Kight Elementary	Candace McGhee	Principal	Wages	34501
			Non-Wages	34502
Clearview Elementary	Shannah Mabry	Principal	Wages	34601
			Non-Wages	34602
Hogansville Elementary	Hanna Beall	Principal	Wages	35101
			Non-Wages	35102

**Troup County School System
Cost Centers
FY2023-2024**

Program	Manager	Title	Expense	Cost Center
Callaway Elementary	Melanie Bastien	Principal	Wages	36401
			Non-Wages	36402
Franklin Forest Elementary	Lindsey Binion	Principal	Wages	36601
			Non-Wages	36602
Middle School Education	Jonathan Laney	Director of Secondary Education	Wages	41001
			Non-Wages	41002
Gardner Newman Middle	Kelley Adams	Principal	Wages	41501
			Non-Wages	41502
Long Cane Middle	Whitney Glisson	Principal	Wages	45701
			Non-Wages	45702
Callaway Middle	Todd McRae	Principal	Wages	46001
			Non-Wages	46002
LaGrange High	Jamie Bozeman	Principal	Wages	50301
			Non-Wages	50302
High School Education	Jonathan Laney	Director of Secondary Education	Wages	51001
			Non-Wages	51002
Troup High	Niki Watts	Principal	Wages	54701
			Non-Wages	54702
Hope Academy	Stephanie Winn-Chappell	Principal	Wages	55501
			Non-Wages	55502
Callaway High	Jason Graham	Principal	Wages	55601
			Non-Wages	55602
thINC Academy	Jennifer Pike	Principal	Wages	56001
			Non-Wages	56002
Troup County Career Center	Jeff Little	Principal	Wages	56991
			Non-Wages	56992
Alternative Education	Jacqueline Jones	Director of Student Services	Wages	61001
			Non-Wages	61002
ESOL	Jacqueline Jones	Director of Student Services	Wages	61003
			Non-Wages	61004
Special Education Instruction	Kitty Crawford	Director of Special Education	Wages	61005
			Non-Wages	61006
Gifted Instruction	Kitty Crawford	Director of Special Education	Wages	61007
			Non-Wages	61008
International Baccalaureate	Jamie Bozeman	Principal - LaGrange High School	Wages	61009

**Troup County School System
Cost Centers
FY2023-2024**

Program	Manager	Title	Expense	Cost Center
			Non-Wages	61010
Community Services	Leigh Thrailkill	Director of Federal Programs	Wages	63301
			Non-Wages	63302
GNETS (Ga Net. for Ed. & Therap. Support)	Kitty Crawford	Director of Special Education	Wages	64101
			Non-Wages	64102
Outgoing Transfers	Scott Burckbuchler	Chief Financial Officer	Wages	65001
			Non-Wages	65002

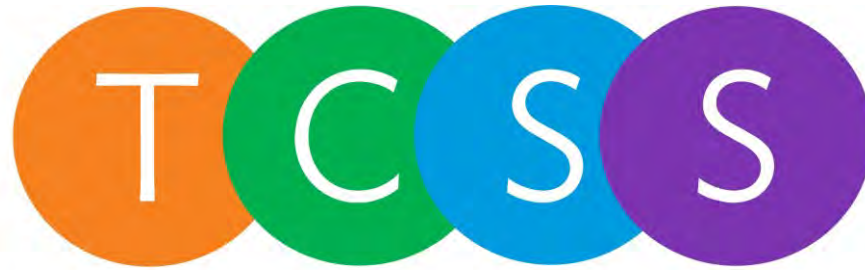
Cost Center Codes

Departments:
1st 4 Digits - Department #
5th Digit - Odd # Wage / Even # Non-Wage
Example:
25001 - Business Services Wages
25002 - Business Services Non-Wage

Instructional Divisions:
1st Digit - 6 (all division levels)
2nd - 4th Digits - 100
5th Digit - Odd # Wage / Even # Non-Wage

Schools:
1st Digit - Division Level #
2nd & 3rd Digits - Old Facility Code
4th Digit - 0
5th Digit - Odd # Wage / Even # Non-Wage

Division Levels:
Departments - 2
Elementary Education - 3
Middle School Education - 4
High School Education - 5
Systemwide - 6



Troup County School System

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COST CENTER

Departmental Detail Reports

Department	Page #	Department	Page #
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Student Services	65	Office of Curriculum & Instruction	79
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Guidance Services	67	Business Services	81
School Improvement & Assessment	68	Maintenance & Operations	83
Health Care Services	69	Custodial Services	85
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Educational Media	75	Office of Student Assignment	91
Contingency Reserve	76	Other Support Services	92
Board of Education	77		

**FY2023.2024 Cost Center Object Report
Extra-Curricular Supplements**

Wages - Cost Center #21001

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511700	Extended Year Teacher Salaries	0	19,781	20,412	631	3.2%
514200	Clerical Salaries	0	0	0	0	0.0%
514600	Athletics Personnel	39,768	187,866	194,485	6,619	3.5%
517700	Family Services Coord. Salaries	0	0	0	0	0.0%
518300	Extra-Curricular Supplements	1,018,804	706,818	723,750	16,932	2.4%
519000	Administrator Salaries	0	0	0	0	0.0%
521000	Health Insurance Benefits	152,810	118,784	213,260	94,476	79.5%
522000	FICA (Social Security)	63,608	42,564	55,582	13,018	30.6%
522100	Medicare	14,877	9,952	12,997	3,045	30.6%
523000	Retirement (GA TRS)	187,062	141,583	183,144	41,561	29.4%
524500	ERS Retirement	15	0	0	0	0.0%
526000	Worker's Compensation	7,578	5,209	7,443	2,234	42.9%
529000	Life Insurance	357	347	423	76	21.9%
Total		1,484,878	1,232,904	1,411,496	178,592	14.5%

Non-Wages - Cost Center #21002

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	0	6,500	6,500	0	0.0%
553000	Communication	0	0	0	0	0.0%
559500	Other Purchased Services	16,121	0	0	0	0.0%
561000	Materials and Supplies	0	0	0	0	0.0%
Total		16,121	6,500	6,500	0	0.0%

Grand Total		1,500,999.26	1,239,404.00	1,417,996.00	178,592.00	14.4%
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FY2023.2024 Cost Center Object Report
Student Services

Wages - Cost Center #21003

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
514100	Executive Secretary Salaries	38,721	29,356	43,115	13,759	46.9%
519000	Administrator Salaries	3,896	3,500	3,500	0	0.0%
519100	Other Professional Salaries	119,765	120,305	122,845	2,540	2.1%
521000	Health Insurance Benefits	21,735	11,340	18,960	7,620	67.2%
522000	FICA (Social Security)	9,582	7,206	10,020	2,814	39.1%
522100	Medicare	2,241	1,685	2,343	658	39.1%
523000	Retirement (GA TRS)	29,833	24,037	33,159	9,122	37.9%
526000	Worker's Compensation	1,082	842	1,162	320	38.0%
529000	Life Insurance	52	27	54	27	100.0%
Total		226,905	198,298	235,158	36,860	18.6%

Non-Wages - Cost Center #21004

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	45,748	64,100	64,100	0	0.0%
543000	Repairs	0	0	0	0	0.0%
553000	Communication	419	4,500	4,500	0	0.0%
558000	Travel	4,046	6,000	6,000	0	0.0%
561000	Materials and Supplies	2,415	5,707	5,707	0	0.0%
561200	Computer Software	4,120	4,125	4,125	0	0.0%
561500	Expendable Equipment	1,723	1,700	1,700	0	0.0%
564200	Instructional Supplies	113	400	400	0	0.0%
581000	Registration Fees/Dues	1,809	2,996	2,996	0	0.0%
589000	Other Expenditures	110	2,630	2,630	0	0.0%
Total		60,502	92,158	92,158	0	0.0%

Grand Total		287,407	290,456	327,316	36,860	12.7%
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FY2023.2024 Cost Center Object Report
Social Work Services

Wages - Cost Center #21101

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
517600	School Social Worker Salaries	174,991	193,098	203,369	10,271	5.3%
521000	Health Insurance Benefits	28,172	34,020	56,880	22,860	67.2%
522000	FICA (Social Security)	10,418	11,235	11,911	676	6.0%
522100	Medicare	2,436	2,628	2,786	158	6.0%
523000	Retirement (GA TRS)	33,727	38,581	40,633	2,052	5.3%
524500	ERS Retirement	0	0	0	0	0.0%
526000	Worker's Compensation	1,153	1,352	1,423	71	5.3%
529000	Life Insurance	60	81	81	0	0.0%
Total		250,958	280,995	317,083	36,088	12.8%

Non-Wages - Cost Center #21102

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
558007	Travel - In System	924	2,900	2,900	0	0.0%
558008	Travel - Out of System	142	3,300	3,300	0	0.0%
561000	Materials and Supplies	1,829	1,200	1,200	0	0.0%
564200	Instructional Supplies	461	1,000	1,000	0	0.0%
581000	Registration Fees/Dues	1,210	2,000	2,000	0	0.0%
Total		4,566	10,400	10,400	0	0.0%

Grand Total		255,524	291,395	327,483	36,088	12.4%
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**FY2023.2024 Cost Center Object Report
Guidance Services**

There are no Wages associated with this Cost Center

Non-Wages - Cost Center #21202

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	15,990	15,000	15,000	0	0.0%
558000	Travel	2,304	7,000	7,000	0	0.0%
561000	Materials and Supplies	1,307	18,677	18,000	-677	-3.6%
561600	Expendable Computer Equipment	0	0	0	0	0.0%
581000	Registration Fees/Dues	672	3,000	3,000	0	0.0%
589000	Other Expenditures	1,340	0	0	0	0.0%
Grand Total		21,613	43,677	43,000	-677	-1.6%

FY2023.2024 Cost Center Object Report
School Improvement & Assessment

Wages - Cost Center #21231

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
514200	Clerical Salaries	0	0	33,750	33,750	0.0%
519000	Administrator Salaries	105,455	105,996	108,536	2,540	2.4%
521000	Health Insurance Benefits	11,340	11,340	18,960	7,620	67.2%
522000	FICA (Social Security)	6,416	6,449	6,601	152	2.4%
522100	Medicare	1,501	1,508	1,544	36	2.4%
523000	Retirement (GA TRS)	20,495	21,178	21,685	507	2.4%
526000	Worker's Compensation	724	742	760	18	2.4%
529000	Life Insurance	27	27	27	0	0.0%
Total		145,958	147,240	191,863	44,623	30.3%

Non-Wages - Cost Center #21232

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
558007	Travel - In System	111	500	500	0	0.0%
558008	Travel - Out of System	757	4,000	4,000	0	0.0%
559500	Other Purchased Services	219,233	236,500	236,500	0	0.0%
561000	Materials and Supplies	2,751	3,000	3,000	0	0.0%
564200	Instructional Supplies	0	0	0	0	0.0%
581000	Registration Fees/Dues	0	1,500	1,500	0	0.0%
589000	Other Expenditures	413	1,000	1,000	0	0.0%
Total		223,264	246,500	246,500	0	0.0%

Grand Total		369,222	393,740	438,363	44,623	11.3%
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FY2023.2024 Cost Center Object Report
Health Care Services

Wages - Cost Center #21341

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511300	Substitutes Wages - Certified	7,419	0	0	0	0.0%
514200	Clerical Salaries	0	0	0	0	0.0%
516300	School Nurse Salaries	501,715	608,350	597,596	-10,754	-1.8%
521000	Health Insurance Benefits	93,385	131,421	170,935	39,514	30.1%
522000	FICA (Social Security)	28,769	33,433	34,079	646	1.9%
522100	Medicare	6,728	7,835	7,969	134	1.7%
523000	Retirement (GA TRS)	93,968	116,790	119,402	2,612	2.2%
526000	Worker's Compensation	4,235	4,707	4,827	120	2.5%
529000	Life Insurance	354	380	366	-14	-3.7%
Total		736,574	902,916	935,174	32,258	3.6%

Non-Wages - Cost Center #21342

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	0	0	0	0	0.0%
558007	Travel - In System	108	1,033	1,033	0	0.0%
558008	Travel - Out of System	2,888	1,519	1,519	0	0.0%
559500	Other Purchased Services	105	2,525	2,525	0	0.0%
561000	Materials and Supplies	17,610	127,090	127,090	0	0.0%
561500	Expendable Equipment	0	0	0	0	0.0%
572000	Bldg Acquisition, Construction	36,375	0	0	0	0.0%
581000	Registration Fees/Dues	3,618	370	370	0	0.0%
Total		60,703	132,537	132,537	0	0.0%

Grand Total		797,277	1,035,453	1,067,711	32,258	3.1%
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FY2023.2024 Cost Center Object Report
Psychological Services

Wages - Cost Center #21401

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511700	Extended Year Teacher Salaries	0	0	0	0	0.0%
517400	School Psychologist Salaries	171,792	170,829	217,659	46,830	27.4%
517700	Family Services Coord. Salaries	141,568	141,515	147,844	6,329	4.5%
521000	Health Insurance Benefits	44,351	45,044	94,300	49,256	109.4%
522000	FICA (Social Security)	17,989	17,677	20,504	2,827	16.0%
522100	Medicare	4,207	4,134	4,795	661	16.0%
523000	Retirement (GA TRS)	53,695	54,133	64,544	10,411	19.2%
526000	Worker's Compensation	2,073	2,186	2,559	373	17.1%
529000	Life Insurance	90	107	107	0	0.0%
Total		435,766	435,625	552,312	116,687	26.8%

Non-Wages - Cost Center #21402

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	30,000	30,000	30,000	0	0.0%
558007	Travel - In System	3,601	5,000	5,000	0	0.0%
558008	Travel - Out of System	0	0	0	0	0.0%
561000	Materials and Supplies	2,161	2,167	2,167	0	0.0%
581000	Registration Fees/Dues	1,998	1,998	1,998	0	0.0%
Total		37,760	39,165	39,165	0	0.0%

Grand Total		473,527	474,790	591,477	116,687	24.6%
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**FY2023.2024 Cost Center Object Report
Exceptional Education Administration**

Wages - Cost Center #22151

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
514000	Paraprofessional/Aide Salaries	27,139	26,737	26,737	0	0.0%
514100	Executive Secretary Salaries	40,913	40,859	43,115	2,256	5.5%
514200	Clerical Salaries	0	0	28,607	28,607	0.0%
516400	Physical/Occupational Therapist	72,962	73,102	117,700	44,598	61.0%
519000	Administrator Salaries	296,401	293,322	300,742	7,420	2.5%
521000	Health Insurance Benefits	51,101	56,700	87,180	30,480	53.8%
522000	FICA (Social Security)	25,037	24,493	27,879	3,386	13.8%
522100	Medicare	5,855	5,728	6,520	792	13.8%
523000	Retirement (GA TRS)	84,357	86,717	89,452	2,735	3.2%
526000	Worker's Compensation	2,956	3,038	3,431	393	12.9%
529000	Life Insurance	151	162	162	0	0.0%
Total		606,871	610,858	731,525	120,667	19.8%

Wages - Cost Center #22152

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	73,012	70,000	70,000	0	0.0%
558007	Travel - In System	2,163	3,000	3,000	0	0.0%
558008	Travel - Out of System	4,017	3,700	3,700	0	0.0%
559200	Services from Other LEAs	151,031	220,000	220,000	0	0.0%
559500	Other Purchased Services	0	0	0	0	0.0%
561000	Materials and Supplies	16,445	3,500	3,500	0	0.0%
581000	Registration Fees/Dues	1,415	1,500	1,500	0	0.0%
Total		248,083	301,700	301,700	0	0.0%

Grand Total		854,954	912,558	1,033,225	120,667	13.2%
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**FY2023.2024 Cost Center Object Report
Staff Development**

Wages - Cost Center #22171

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511300	Substitutes Wages - Certified	0	218,650	218,650	0	0.0%
511600	Prof. Development Stipends	80,553	55,000	10,000	-45,000	-81.8%
511800	Art, Music, PE Salaries	0	0	0	0	0.0%
519000	Administrator Salaries	0	0	0	0	0.0%
522000	FICA (Social Security)	4,648	577	584	7	1.2%
522100	Medicare	1,179	135	136	1	0.7%
523000	Retirement (GA TRS)	3,041	1,998	1,998	0	0.0%
524500	ERS Retirement	0	0	0	0	0.0%
526000	Worker's Compensation	503	70	70	0	0.0%
529000	Life Insurance	34	4	4	0	0.0%
Total		100,667	278,035	234,011	-44,024	-15.8%

Non-Wages - Cost Center #22172

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	32,909	111,710	111,710	0	0.0%
558000	Travel	0	0	0	0	0.0%
558008	Travel - Out of System	16,578	20,000	20,000	0	0.0%
559200	Services from Other LEAs	0	0	0	0	0.0%
561000	Materials and Supplies	7,152	8,735	8,735	0	0.0%
581000	Registration Fees/Dues	24,076	17,500	17,500	0	0.0%
Total		80,716	157,945	157,945	0	0

Grand Total		181,383	435,980	391,956	-44,024	-10.1%
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FY2023.2024 Cost Center Object Report
Technology

Wages - Cost Center #22191

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
514100	Executive Secretary Salaries	40,913	40,859	42,943	2,084	5.1%
519100	Other Professional Salaries	1,095,591	1,092,797	1,063,251	-29,546	-2.7%
521000	Health Insurance Benefits	164,430	170,100	223,530	53,430	31.4%
522000	FICA (Social Security)	66,904	65,704	65,963	259	0.4%
522100	Medicare	15,647	15,366	14,530	-836	-5.4%
523000	Retirement (GA TRS)	203,113	212,567	223,462	10,895	5.1%
524500	ERS Retirement	329	0	0	0	0.0%
526000	Worker's Compensation	8,001	8,299	7,978	-321	-3.9%
529000	Life Insurance	419	419	378	-41	-9.8%
Total		1,595,347	1,606,111	1,642,035	35,924	2.2%

Technology

Non-Wages - Cost Center #22192

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
543000	Repairs	54,797	100,000	120,000	20,000	20.0%
544200	Rental - Equipment	4,799	5,200	1,000	-4,200	-80.8%
553000	Communication	240,504	203,550	200,000	-3,550	-1.7%
558007	Travel - In System	0	0	0	0	0.0%
558008	Travel - Out of System	3,539	15,000	15,000	0	0.0%
559500	Other Purchased Services	368,384	150,000	180,000	30,000	20.0%
561000	Materials and Supplies	98,472	100,000	100,000	0	0.0%
561200	Computer Software	244,838	355,000	355,000	0	0.0%
561500	Expendable Equipment	136,327	70,000	70,000	0	0.0%
561600	Expendable Computer Equipment	150,652	120,158	116,000	-4,158	-3.5%
573000	Equipment over \$5,000	29,845	40,000	40,000	0	0.0%
573400	Computer Purchases	328,588	434,470	300,000	-134,470	-31.0%
581000	Registration Fees/Dues	1,920	4,200	4,200	0	0.0%
Total		1,662,665	1,597,578	1,501,200	-96,378	-6.0%
Grand Total		3,258,011	3,203,689	3,143,235	-60,454	-1.9%

FY2023.2024 Cost Center Object Report
Educational Media

There are no Wages associated with this Cost Center

Non-Wages - Cost Center #22202

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
558000	Travel	0	0	0	0	0.0%
561000	Materials and Supplies	0	1,686	1,686	0	0.0%
561200	Computer Software	0	0	0	0	0.0%
561500	Expendable Equipment	0	0	0	0	0.0%
581000	Registration Fees/Dues	17,903	18,676	18,676	0	0.0%
581100	Regional Library Fees	11,454	13,745	13,745	0	0.0%
Grand Total		29,357	34,107	34,107	0	0.0%

**FY2023.2024 Cost Center Object Report
Contingency**

Wages - Cost Center #23001

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	9,315	0	266,023	266,023	0.0%
514200	Clerical Salaries	0	0	0	0	0.0%
526000	Worker's Compensation	-262,827	250,000	250,000	0	0.0%
Total		-253,512	250,000	516,023	266,023	106.4%

Non-Wages - Cost Center #23002

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
561000	Materials and Supplies	0	0	0	0	0.0%
589000	Other Expenditures	0	328,345	0	-328,345	-100.0%
Total		0	328,345	0	-328,345	-100.0%

Grand Total		-253,512	578,345	516,023	-62,322	-10.8%
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FY2023.2024 Cost Center Object Report
Board of Education

Wages - Cost Center #23101

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511100	School Board Per Diem	42,100	53,093	53,093	0	0.0%
521000	Health Insurance Benefits	20,611	22,680	22,680	0	0.0%
522000	FICA (Social Security)	2,253	3,292	3,292	0	0.0%
522100	Medicare	527	770	770	0	0.0%
526000	Worker's Compensation	186	319	319	0	0.0%
529000	Life Insurance	157	168	168	0	0.0%
Total		65,833	80,322	80,322	0	0.0%

Non-Wages - Cost Center #23102

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
558500	Travel - BOE	10,774	15,750	15,750	0	0.0%
559500	Other Purchased Services	6,250	5,000	5,000	0	0.0%
581000	Registration Fees/Dues	25,531	27,275	27,275	0	0.0%
Total		42,554	48,025	48,025	0	0.0%

Grand Total		108,388	128,347	128,347	0	0.0%
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FY2023.2024 Cost Center Object Report
Superintendent's Office

Wages - Cost Center #23211

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
512000	Superintendent Salary	237,800	235,800	239,800	4,000	1.7%
514100	Executive Secretary Salaries	70,172	71,581	75,532	3,951	5.5%
521000	Health Insurance Benefits	17,955	22,680	34,110	11,430	50.4%
522000	FICA (Social Security)	12,757	13,131	14,452	1,321	10.1%
522100	Medicare	4,299	4,319	4,412	93	2.2%
523000	Retirement (GA TRS)	60,217	61,922	63,111	1,189	1.9%
526000	Worker's Compensation	2,128	2,169	2,211	42	1.9%
529000	Life Insurance	12,054	12,054	18,054	6,000	49.8%
Total		417,381	423,656	451,682	28,026	6.6%

Non-Wages - Cost Center #23212

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	163,496	249,370	309,370	60,000	24.1%
552000	Insurance (P&L)	350	350	350	0	0.0%
553000	Communication	0	0	0	0	0.0%
558007	Travel - In System	0	250	250	0	0.0%
558008	Travel - Out of System	12,583	13,520	13,520	0	0.0%
559500	Other Purchased Services	5,000	5,000	5,000	0	0.0%
561000	Materials and Supplies	1,847	2,000	2,000	0	0.0%
581000	Registration Fees/Dues	40,626	48,035	48,035	0	0.0%
Total		223,902	318,525	378,525	60,000	18.8%

Grand Total		641,284	742,181	830,207	88,026	11.9%
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FY2023.2024 Cost Center Object Report
Office of Curriculum & Instruction

Wages - Cost Center #23241

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
514100	Executive Secretary Salaries	135,454	136,270	144,323	8,053	5.9%
519000	Administrator Salaries	655,126	581,512	658,148	76,636	13.2%
521000	Health Insurance Benefits	65,319	68,040	109,950	41,910	61.6%
522000	FICA (Social Security)	48,791	51,894	44,932	-6,962	-13.4%
522100	Medicare	11,411	12,136	11,477	-659	-5.4%
523000	Retirement (GA TRS)	155,612	173,684	156,950	-16,734	-9.6%
526000	Worker's Compensation	5,593	6,085	5,232	-853	-14.0%
529000	Life Insurance	241	270	216	-54	-20.0%
Total		1,077,546	1,029,891	1,131,228	101,337	9.8%

Non-Wages - Cost Center #23242

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
553000	Communication	1	20,000	20,000	0	0.0%
558000	Travel	0	0	0	0	0.0%
558007	Travel - In System	3,932	500	500	0	0.0%
558008	Travel - Out of System	215	500	500	0	0.0%
559500	Other Purchased Services	0	0	0	0	0.0%
561000	Materials and Supplies	3,321	3,000	3,000	0	0.0%
561600	Expendable Computer Equipment	0	0	0	0	0.0%
564200	Instructional Supplies	279,468	420,518	414,000	-6,518	-1.5%
581000	Registration Fees/Dues	58,471	33,600	33,600	0	0.0%
589000	Other Expenditures	0	0	0	0	0.0%
Total		466,629	744,751	738,233	-6,518	-0.9%

Grand Total		1,544,176	1,774,642	1,869,461	94,819	5.3%
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**FY2023.2024 Cost Center Object Report
School Administration**

Wages - Cost Center #24001

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
519000	Administrator Salaries	-12,162	0	0	0	0.0%
529000	Life Insurance	0	150	150	0	0.0%
Total		-12,162	150	150	0	0.0%

Non-Wages - Cost Center #24002

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
553000	Communication	0	500	500	0	0.0%
558000	Travel	0	60,000	60,000	0	0.0%
561000	Materials and Supplies	0	1,057	1,057	0	0.0%
Total		0	61,557	61,557	0	0.0%

Grand Total		-12,162	61,707	61,707	0	0.0%
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FY2023.2024 Cost Center Object Report
Business Services

Wages - Cost Center #25001

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
514200	Clerical Salaries	243,813	253,017	271,367	18,350	7.3%
518000	Bus Driver Salaries	50	16,127	16,127	0	0.0%
519000	Administrator Salaries	188,282	209,371	214,927	5,556	2.7%
519100	Other Professional Salaries	241,187	248,342	265,740	17,398	7.0%
521000	Health Insurance Benefits	105,062	112,014	143,551	31,537	28.2%
522000	FICA (Social Security)	38,492	40,334	42,546	2,212	5.5%
522100	Medicare	9,002	9,433	9,950	517	5.5%
523000	Retirement (GA TRS)	123,000	135,630	143,531	7,901	5.8%
524500	ERS Retirement	22	0	0	0	0.0%
526000	Worker's Compensation	4,570	4,975	5,779	804	16.2%
527000	On Behalf - State	84,569	0	0	0	0.0%
529000	Life Insurance	260	270	270	0	0.0%
Total		1,038,308	1,029,513	1,113,788	84,275	8.2%

Business Services

Non-Wages - Cost Center #25002

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	70,086	70,000	70,000	0	0.0%
543000	Repairs	5,225	10,000	10,000	0	0.0%
552000	Insurance (P&L)	135,258	150,000	150,000	0	0.0%
553000	Communication	7,570	2,500	2,500	0	0.0%
558007	Travel - In System	172	2,000	2,000	0	0.0%
558008	Travel - Out of System	1,869	6,000	6,000	0	0.0%
559500	Other Purchased Services	191,544	214,500	214,500	0	0.0%
561000	Materials and Supplies	19,712	20,000	20,000	0	0.0%
561200	Computer Software	0	0	0	0	0.0%
561500	Expendable Equipment	6,645	6,000	6,000	0	0.0%
561600	Expendable Computer Equipment	0	0	0	0	0.0%
573000	Equipment over \$5,000	62,562	85,000	85,000	0	0.0%
581000	Registration Fees/Dues	5,633	191,476	191,476	0	0.0%
588000	Federal Indirect Cost	0	0	0	0	0.0%
589000	Other Expenditures	-31,428	0	0	0	0.0%
589900	Prior Year Corrections	0	0	0	0	0.0%
Total		474,848	757,476	757,476	0	0.0%
Grand Total		1,513,155	1,786,989	1,871,264	84,275	4.7%

**FY2023.2024 Cost Center Object Report
Maintenance & Operations**

Wages - Cost Center #26001

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511400	Substitutes Wages - Non-Certified	0	33,333	33,333	0	0.0%
514100	Executive Secretary Salaries	54,650	50,894	54,853	3,959	7.8%
514200	Clerical Salaries	73,081	64,948	79,850	14,902	22.9%
518000	Bus Driver Salaries	8,543	34,526	37,104	2,578	7.5%
518100	Operations Staff Salaries	1,082,133	1,549,282	1,553,005	3,723	0.2%
518600	Custodial Salaries	389,994	231,900	233,742	1,842	0.8%
519000	Administrator Salaries	317,572	381,790	349,755	-32,035	-8.4%
521000	Health Insurance Benefits	386,153	419,580	469,583	50,003	11.9%
522000	FICA (Social Security)	108,279	97,252	87,150	-10,102	-10.4%
522100	Medicare	25,342	22,745	19,164	-3,581	-15.7%
523000	Retirement (GA TRS)	75,763	73,249	83,684	10,435	14.2%
524500	ERS Retirement	26,055	0	0	0	0.0%
526000	Worker's Compensation	11,469	10,916	9,951	-965	-8.8%
527000	On Behalf - State	162,427	0	0	0	0.0%
529000	Life Insurance	1,115	959	770	-189	-19.7%
Total		2,722,577	2,971,374	3,011,944	40,570	1.4%

Maintenance & Operations

Non-Wages - Cost Center #26002

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	3,052	0	0	0	0.0%
541000	Water, Sewer and Cleaning	245,422	288,300	288,300	0	0.0%
541001	Sanitation	201,686	225,000	225,000	0	0.0%
543000	Repairs	1,771,988	1,362,759	1,222,947	-139,812	-10.3%
544200	Rental - Equipment	15,494	40,000	40,000	0	0.0%
544400	Rental - Other	99,903	85,000	105,000	20,000	23.5%
552000	Insurance (P&L)	221,219	234,068	234,068	0	0.0%
553000	Communication	250	0	0	0	0.0%
558007	Travel - In System	0	0	0	0	0.0%
558008	Travel - Out of System	2,915	13,000	13,000	0	0.0%
559500	Other Purchased Services	374,417	870,047	570,047	-300,000	-34.5%
559522	Safety Purchased Services	425,976	1,334,763	1,334,763	0	0.0%
561000	Materials and Supplies	102,586	212,000	212,000	0	0.0%
561022	Safety Materials and Supplies	41,121	50,000	50,000	0	0.0%
561200	Computer Software	17,220	35,765	35,765	0	0.0%
561500	Expendable Equipment	61,139	127,765	210,000	82,235	64.4%
562000	Utility - Electric	2,228,952	2,348,000	2,448,000	100,000	4.3%
571000	Land Acquisition and Dev.	0	0	0	0	0.0%
572000	Bldg Acquisition, Construction	275,950	6,900,030	0	-6,900,030	-100.0%
573000	Equipment over \$5,000	68,481	608,050	130,000	-478,050	-78.6%
573005	Playground Safety Equip	0	75,000	75,000	0	0.0%
581000	Registration Fees/Dues	681	7,500	7,500	0	0.0%
589000	Other Expenditures	0	0	0	0	0.0%
Total		6,158,451	14,817,047	7,201,390	-7,615,657	-51.4%
Grand Total		8,881,028	17,788,421	10,213,334	-7,575,087	-42.6%

FY2023.2024 Cost Center Object Report
Custodial Services

Wages - Cost Center #26541

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511400	Substitutes Wages - Non-Certified	0	33,333	33,333	0	0.0%
518600	Custodial Salaries	2,811,216	3,173,869	3,136,852	-37,017	-1.2%
521000	Health Insurance Benefits	804,820	950,420	991,995	41,575	4.4%
522000	FICA (Social Security)	166,123	138,807	135,668	-3,139	-2.3%
522100	Medicare	38,833	32,463	31,732	-731	-2.3%
523000	Retirement (GA TRS)	0	0	0	0	0.0%
524500	ERS Retirement	39,450	0	0	0	0.0%
526000	Worker's Compensation	18,206	17,533	16,992	-541	-3.1%
529000	Life Insurance	2,498	2,459	2,135	-324	-13.2%
Total		3,881,147	4,348,884	4,348,707	-177	0.0%

Non-Wages - Cost Center #26542

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
544400	Rental - Other	29,470	30,000	45,000	15,000	50.0%
559500	Other Purchased Services	451,619	403,112	417,205	14,093	3.5%
561000	Materials and Supplies	350,242	396,824	436,824	40,000	10.1%
561500	Expendable Equipment	9,349	22,000	34,000	12,000	54.5%
573000	Equipment over \$5,000	50,621	125,000	175,000	50,000	40.0%
Total		891,302	976,936	1,108,029	131,093	13.4%

Grand Total		4,772,449	5,325,820	5,456,736	130,916	2.5%
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FY2023.2024 Cost Center Object Report
Transportation

Wages - Cost Center #27001

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511400	Substitutes Wages - Non-Certified	0	0	0	0	0.0%
514200	Clerical Salaries	47,572	48,817	52,575	3,758	7.7%
518000	Bus Driver Salaries	3,836,737	3,344,814	3,133,434	-211,380	-6.3%
518100	Operations Staff Salaries	385,301	341,055	691,963	350,908	102.9%
518200	Bus Monitor Salaries	483,236	407,198	419,114	11,916	2.9%
518600	Custodial Salaries	0	0	0	0	0.0%
519000	Administrator Salaries	233,843	340,137	322,772	-17,365	-5.1%
519100	Other Professional Salaries	50,294	51,716	45,979	-5,737	-11.1%
521000	Health Insurance Benefits	1,337,944	1,428,840	1,388,281	-40,559	-2.8%
522000	FICA (Social Security)	288,809	232,696	249,158	16,462	7.1%
522100	Medicare	67,544	54,421	58,271	3,850	7.1%
523000	Retirement (GA TRS)	214,432	109,235	143,486	34,251	31.4%
524500	ERS Retirement	58,338	0	0	0	0.0%
526000	Worker's Compensation	33,235	31,243	34,094	2,851	9.1%
527000	On Behalf - State	172,031	0	0	0	0.0%
529000	Life Insurance	3,969	4,740	4,589	-151	-3.2%
Total		7,213,283	6,394,912	6,543,716	148,804	2.3%

Transportation

Non-Wages - Cost Center #27002

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	28,185	25,000	25,000	0	0.0%
543000	Repairs	156,481	136,460	236,460	100,000	73.3%
544400	Rental - Other	8,820	9,000	9,000	0	0.0%
552000	Insurance (P&L)	295,116	318,600	318,600	0	0.0%
553000	Communication	17,057	19,600	19,600	0	0.0%
558007	Travel - In System	0	0	0	0	0.0%
558008	Travel - Out of System	8,092	10,000	10,000	0	0.0%
559500	Other Purchased Services	88,904	100,000	100,000	0	0.0%
561000	Materials and Supplies	22,491	22,830	22,830	0	0.0%
561001	Shop Materials and Supplies	543,112	524,000	524,000	0	0.0%
561002	Training Materials and Supplies	2,378	4,000	4,000	0	0.0%
561200	Computer Software	110,541	130,000	130,000	0	0.0%
561500	Expendable Equipment	0	0	0	0	0.0%
561600	Expendable Computer Equipment	0	0	0	0	0.0%
562000	Utility - Electric	375	0	0	0	0.0%
562100	Fuel Purchases	1,077,626	850,000	1,200,000	350,000	41.2%
573000	Equipment over \$5,000	0	154,400	154,400	0	0.0%
573200	Bus Purchases	149,300	3,635,550	265,600	-3,369,950	-92.7%
581000	Registration Fees/Dues	3,631	3,500	3,500	0	0.0%
Total		2,512,107	5,942,940	3,022,990	-2,919,950	-49.1%
Grand Total		9,725,391	12,337,852	9,566,706	-2,771,146	-22.5%

**FY2023.2024 Cost Center Object Report
Central Support Services**

Wages - Cost Center #28101

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511300	Substitutes Wages - Certified	0	545,616	545,616	0	0.0%
527000	On Behalf - State	6,776	0	0	0	0.0%
Total		6,776	545,616	545,616	0	0.0%

There are no Non-Wages associated with this Cost Center

FY2023.2024 Cost Center Object Report
Public Relations

Wages - Cost Center #28231

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
514200	Clerical Salaries	40,913	40,859	43,115	2,256	5.5%
516100	Technology Specialist	0	0	22,946	22,946	0.0%
519100	Other Professional Salaries	104,162	117,247	74,929	-42,318	-36.1%
521000	Health Insurance Benefits	21,735	22,680	45,360	22,680	100.0%
522000	FICA (Social Security)	8,663	7,615	8,138	523	6.9%
522100	Medicare	2,026	1,781	1,903	122	6.9%
523000	Retirement (GA TRS)	25,992	25,596	28,170	2,574	10.1%
526000	Worker's Compensation	987	897	987	90	10.0%
529000	Life Insurance	52	54	81	27	50.0%
Total		204,530	216,729	225,629	8,900	4.1%

Non-Wages - Cost Center #28232

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	99	195	195	0	0.0%
558007	Travel - In System	1,125	1,500	1,500	0	0.0%
558008	Travel - Out of System	391	3,000	3,000	0	0.0%
559500	Other Purchased Services	41,989	57,858	65,358	7,500	13.0%
561000	Materials and Supplies	2,082	2,000	2,000	0	0.0%
561600	Expendable Computer Equipment	0	0	0	0	0.0%
564200	Instructional Supplies	253	300	300	0	0.0%
581000	Registration Fees/Dues	1,728	2,000	2,000	0	0.0%
589000	Other Expenditures	1,722	1,052	1,052	0	0.0%
Total		49,388	67,905	75,405	7,500	11.0%

Grand Total		253,918	284,634	301,034	16,400	5.8%
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FY2023.2024 Cost Center Object Report
Personnel Services

Wages - Cost Center #28311

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
514100	Executive Secretary Salaries	0	0	0	0	0.0%
514200	Clerical Salaries	395,127	397,571	481,053	83,482	21.0%
519000	Administrator Salaries	151,647	329,531	183,694	-145,837	-44.3%
519100	Other Professional Salaries	452	0	0	0	0.0%
521000	Health Insurance Benefits	65,313	68,040	109,860	41,820	61.5%
522000	FICA (Social Security)	32,664	29,812	39,460	9,648	32.4%
522100	Medicare	7,639	6,972	9,229	2,257	32.4%
523000	Retirement (GA TRS)	74,615	76,996	119,694	42,698	55.5%
529000	Life Insurance	163	162	216	54	33.3%
Total		730,652	912,619	949,068	36,449	4.0%

Non-Wages - Cost Center #28312

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	0	0	19,000	19,000	0.0%
533200	Fingerprints, Drug Screens	702	0	0	0	0.0%
558007	Travel - In System	32	500	500	0	0.0%
558008	Travel - Out of System	4,619	10,000	10,000	0	0.0%
559500	Other Purchased Services	13,726	67,000	67,000	0	0.0%
561000	Materials and Supplies	7,028	8,500	8,500	0	0.0%
561200	Computer Software	21,388	50,280	64,280	14,000	27.8%
561500	Expendable Equipment	2,352	0	0	0	0.0%
581000	Registration Fees/Dues	10,130	16,500	16,500	0	0.0%
Total		59,977	152,780	185,780	33,000	21.6%

Grand Total		790,630	1,065,399	1,134,848	69,449	6.5%
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FY2023.2024 Cost Center Object Report
Office of Student Assignment

Wages - Cost Center #28421

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
514200	Clerical Salaries	38,485	38,803	50,466	11,663	30.1%
519100	Other Professional Salaries	56,004	41,871	70,173	28,302	67.6%
521000	Health Insurance Benefits	15,674	11,340	15,150	3,810	33.6%
522000	FICA (Social Security)	5,480	2,235	6,432	4,197	187.8%
522100	Medicare	1,282	523	1,504	981	187.6%
523000	Retirement (GA TRS)	17,926	7,753	22,305	14,552	187.7%
526000	Worker's Compensation	633	272	781	509	187.1%
529000	Life Insurance	49	27	54	27	100.0%
Total		135,533	102,824	166,865	64,041	62.3%

Non-Wages - Cost Center #28422

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
558000	Travel	0	2,100	2,100		0.0%
558008	Travel - Out of System	0	0	0	0	0.0%
559500	Other Purchased Services	0	24,154	24,154	0	0.0%
561000	Materials and Supplies	545	1,532	1,532	0	0.0%
581000	Registration Fees/Dues	0	0	0	0	0.0%
Total		545	27,786	27,786	0	0.0%

Grand Total		136,078	130,610	194,651	64,041	49.0%
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**FY2023.2024 Cost Center Object Report
Other Support Services**

There are no Wages associated with this Cost Center

Non-Wages - Cost Center #28422

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	98,410	136,423	136,423	0	0.0%
581200	RESA Fees	42,560	42,487	42,487	0	0.0%
Total		140,970	178,910	178,910	0	0.0%



COST CENTER

School/Instructional Detail Reports

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**FY2023.2024 Cost Center Object Report
Berta Weathersbee Elementary School**

Wages - Cost Center #30601

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	1,333,930	1,411,805	1,412,865	1,060	0.1%
511300	Substitutes Wages - Certified	2,661	0	0	0	0.0%
511400	Substitutes Wages - Non-Certified	-60	0	0	0	0.0%
511800	Art, Music, PE Salaries	116,282	106,276	87,305	-18,971	-17.9%
513000	Principal Salaries	103,240	102,996	105,536	2,540	2.5%
513100	Assistant Principal Salaries Salaries	86,125	85,354	92,171	6,817	8.0%
514000	Paraprofessional/Aide Salaries	67,065	67,766	65,307	-2,459	-3.6%
514100	Executive Secretary Salaries	29,178	28,665	30,703	2,038	7.1%
514200	Clerical Salaries	21,095	21,317	22,869	1,552	7.3%
516500	Librarian/Media Spec. Salaries	14,016	29,102	33,488	4,386	15.1%
517200	Counselor Salaries - Elem	50,041	59,789	70,852	11,063	18.5%
521000	Health Insurance Benefits	263,688	298,555	507,793	209,238	70.1%
522000	FICA (Social Security)	107,327	111,593	110,618	-975	-0.9%
522100	Medicare	25,101	26,097	25,868	-229	-0.9%
523000	Retirement (GA TRS)	346,313	382,627	380,689	-1,938	-0.5%
524500	ERS Retirement	0	0	0	0	0.0%
526000	Worker's Compensation	12,059	13,404	13,336	-68	-0.5%
529000	Life Insurance	711	914	874	-40	-4.4%
Total		2,578,771	2,746,260	2,960,274	214,014	7.8%

Berta Weathersbee Elementary School

Non-Wages - Cost Center #30602

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	0	0	0	0	0.0%
558000	Travel	110	1,522	1,522	0	0.0%
561000	Materials and Supplies	15,737	16,196	13,803	-2,393	-14.8%
561200	Computer Software	0	575	575	0	0.0%
561500	Expendable Equipment	2,502	3,900	3,900	0	0.0%
564100	Textbooks	0	0	0	0	0.0%
564200	Instructional Supplies	0	0	0	0	0.0%
Total		18,349	22,193	19,800	-2,393	-10.8%

Grand Total		2,597,120	2,768,453	2,980,074	211,621	7.6%
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**FY2023.2024 Cost Center Object Report
Hollis Hand Elementary School**

Wages - Cost Center #30801

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	1,934,128	2,024,526	2,084,620	60,094	3.0%
511300	Substitutes Wages - Certified	1,011	0	0	0	0.0%
511400	Substitutes Wages - Non-Certified	-536	0	0	0	0.0%
511800	Art, Music, PE Salaries	80,173	96,486	122,711	26,225	27.2%
513000	Principal Salaries	106,371	109,568	112,108	2,540	2.3%
513100	Assistant Principal Salaries Salaries	70,513	85,354	87,694	2,340	2.7%
514000	Paraprofessional/Aide Salaries	72,032	68,931	70,195	1,264	1.8%
514100	Executive Secretary Salaries	34,886	34,567	36,475	1,908	5.5%
514200	Clerical Salaries	24,315	23,751	25,418	1,667	7.0%
516500	Librarian/Media Spec. Salaries	55,430	55,570	66,977	11,407	20.5%
517200	Counselor Salaries - Elem	59,983	59,789	70,852	11,063	18.5%
519000	Administrator Salaries	0	0	0	0	0.0%
521000	Health Insurance Benefits	428,434	456,936	749,562	292,626	64.0%
522000	FICA (Social Security)	140,574	141,299	153,798	12,499	8.8%
522100	Medicare	32,877	33,046	35,969	2,923	8.8%
523000	Retirement (GA TRS)	459,977	496,534	535,273	38,739	7.8%
524500	ERS Retirement	0	0	0	0	0.0%
526000	Worker's Compensation	16,464	17,689	20,441	2,752	15.6%
529000	Life Insurance	981	1,169	1,219	50	4.3%
Total		3,517,613	3,705,215	4,173,312	468,097	12.6%

Hollis Hand Elementary School

Non-Wages - Cost Center #30802

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	0	0	0	0	0.0%
558000	Travel	0	4,500	4,500	0	0.0%
559500	Other Purchased Services	120	1,273	1,273	0	0.0%
561000	Materials and Supplies	35,516	40,000	34,555	-5,445	-13.6%
561500	Expendable Equipment	0	0	0	0	0.0%
564200	Instructional Supplies	7,051	0	0	0	0.0%
581000	Registration Fees/Dues	0	1,500	1,500	0	0.0%
Total		42,687	47,273	41,828	-5,445	-11.5%

Grand Total		3,560,300	3,752,488	4,215,140	462,652	12.3%
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**FY2023.2024 Cost Center Object Report
Elementary Education**

Wages - Cost Center #31001

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	0	175,000	175,000	0	0.0%
511400	Substitutes Wages - Non-Certified	0	0	0	0	0.0%
511700	Extended Year Teacher Salaries	0	0	0	0	0.0%
511800	Art, Music, PE Salaries			370,360	370,360	0.0%
514000	Paraprofessional/Aide Salaries	0	0	0	0	0.0%
521000	Health Insurance Benefits	0	0	0	0	0.0%
522000	FICA (Social Security)	0	10,850	10,850	0	0.0%
522100	Medicare	0	2,550	2,550	0	0.0%
523000	Retirement (GA TRS)	0	33,355	33,355	0	0.0%
524500	ERS Retirement	0	0	0	0	0.0%
526000	Worker's Compensation	0	0	0	0	0.0%
529000	Life Insurance	0	0	0	0	0.0%
Total		0	221,755	592,115	370,360	167.0%

Elementary Education

Non-Wages - Cost Center #31002

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	49,500	50,000	50,000	0	0.0%
553000	Communication	0	0	0	0	0.0%
558000	Travel	0	0	0	0	0.0%
558007	Travel - In System	4,594	5,000	5,000	0	0.0%
558008	Travel - Out of System	1,121	1,200	1,200	0	0.0%
559500	Other Purchased Services	1,000	0	0	0	0.0%
561000	Materials and Supplies	582,943	264,000	264,000	0	0.0%
561100	Materials and Supplies - Technology	0	0	0	0	0.0%
561200	Computer Software	14,259	50,000	50,000	0	0.0%
561500	Expendable Equipment	652	3,000	3,000	0	0.0%
561600	Expendable Computer Equipment	0	0	0	0	0.0%
564100	Textbooks	127,500	25,000	25,000	0	0.0%
573000	Equipment over \$5,000	0	0	0	0	0.0%
581000	Registration Fees/Dues	4,743	4,000	4,000	0	0.0%
Total		786,313	402,200	402,200	0	0.0%
Grand Total		786,313	623,955	994,315	370,360	59.4%

**FY2023.2024 Cost Center Object Report
Hillcrest Elementary School**

Wages - Cost Center #34001

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	1,423,941	1,500,974	1,451,849	-49,125	-3.3%
511300	Substitutes Wages - Certified	1,306	0	0	0	0.0%
511400	Substitutes Wages - Non-Certified	1,652	0	0	0	0.0%
511800	Art, Music, PE Salaries	101,021	117,341	147,429	30,088	25.6%
513000	Principal Salaries	95,272	95,812	100,676	4,864	5.1%
513100	Assistant Principal Salaries	85,845	89,831	92,171	2,340	2.6%
514000	Paraprofessional/Aide Salaries	77,557	91,238	110,209	18,971	20.8%
514100	Executive Secretary Salaries	34,921	34,567	36,475	1,908	5.5%
514200	Clerical Salaries	27,573	26,852	28,329	1,477	5.5%
516500	Librarian/Media Spec. Salaries	38,517	37,566	34,594	-2,972	-7.9%
517200	Counselor Salaries - Elem	74,699	76,666	78,806	2,140	2.8%
519900	Other Salaries and Compensation	0	0	0	0	0.0%
521000	Health Insurance Benefits	322,458	355,052	552,723	197,671	55.7%
522000	FICA (Social Security)	114,521	118,669	117,159	-1,510	-1.3%
522100	Medicare	26,783	27,750	27,399	-351	-1.3%
523000	Retirement (GA TRS)	365,850	402,737	401,745	-992	-0.2%
524500	ERS Retirement	0	0	0	0	0.0%
526000	Worker's Compensation	13,023	14,510	14,458	-52	-0.4%
529000	Life Insurance	731	927	914	-13	-1.4%
Total		2,805,670	2,990,492	3,194,936	204,444	6.8%

Hillcrest Elementary School

Non-Wages - Cost Center #34002

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	0	0	0	0	0.0%
558000	Travel	0	0	0	0	0.0%
559500	Other Purchased Services	0	0	0	0	0.0%
561000	Materials and Supplies	33,350	26,318	27,061	743	2.8%
561500	Expendable Equipment	0	0	0	0	0.0%
581000	Registration Fees/Dues	0	0	0	0	0.0%
Total		33,350	26,318	27,061	743	2.8%
Grand Total		2,839,020	3,016,810	3,221,997	205,187	6.8%

FY2023.2024 Cost Center Object Report
Long Cane Elementary School

Wages - Cost Center #34101

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	2,061,462	2,182,195	2,248,218	66,023	3.0%
511300	Substitutes Wages - Certified	25,998	0	0	0	0.0%
511400	Substitutes Wages - Non-Certified	2,798	16,874	16,874	0	0.0%
511800	Art, Music, PE Salaries	59,456	59,331	12,579	-46,752	-78.8%
513000	Principal Salaries	102,455	102,996	105,536	2,540	2.5%
513100	Assistant Principal Salaries Salaries	74,501	76,666	92,171	15,505	20.2%
514000	Paraprofessional/Aide Salaries	82,945	90,066	109,167	19,101	21.2%
514100	Executive Secretary Salaries	0	0	0	0	0.0%
514200	Clerical Salaries	59,103	54,876	58,696	3,820	7.0%
516500	Librarian/Media Spec. Salaries	74,449	74,589	78,806	4,217	5.7%
517200	Counselor Salaries - Elem	63,064	64,837	66,977	2,140	3.3%
519000	Administrator Salaries	0	0	0	0	0.0%
519900	Other Salaries and Compensation	0	0	0	0	0.0%
521000	Health Insurance Benefits	439,879	448,348	768,613	320,265	71.4%
522000	FICA (Social Security)	149,617	146,549	162,006	15,457	10.5%
522100	Medicare	34,991	34,274	37,889	3,615	10.5%
523000	Retirement (GA TRS)	486,785	518,451	569,649	51,198	9.9%
524500	ERS Retirement	0	0	0	0	0.0%
526000	Worker's Compensation	17,668	18,777	20,853	2,076	11.1%
529000	Life Insurance	1,012	1,218	1,288	70	5.7%
Total		3,736,183	3,890,047	4,349,322	459,275	11.8%

Long Cane Elementary School

Non-Wages - Cost Center #34102

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
558000	Travel	0	200	200	0	0.0%
558008	Travel - Out of System	0	2,000	2,000	0	0.0%
561000	Materials and Supplies	35,420	40,000	38,845	-1,155	-2.9%
561500	Expendable Equipment	180	0	0	0	0.0%
564200	Instructional Supplies	1,808	2,000	2,000	0	0.0%
581000	Registration Fees/Dues	0	2,000	2,000	0	0.0%
Total		37,408	46,200	45,045	-1,155	-2.5%

Grand Total		3,773,590	3,936,247	4,394,367	458,120	11.6%
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**FY2023.2024 Cost Center Object Report
Rosemont Elementary School**

Wages - Cost Center #34301

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	1,800,381	2,107,716	1,999,761	-107,955	-5.1%
511300	Substitutes Wages - Certified	25,318	0	0	0	0.0%
511400	Substitutes Wages - Non-Certified	0	0	0	0	0.0%
511800	Art, Music, PE Salaries	98,879	106,757	97,264	-9,493	-8.9%
513000	Principal Salaries	93,016	95,812	98,352	2,540	2.7%
513100	Assistant Principal Salaries Salaries	80,864	87,560	89,900	2,340	2.7%
514000	Paraprofessional/Aide Salaries	62,810	90,164	78,297	-11,867	-13.2%
514100	Executive Secretary Salaries	27,573	26,852	28,329	1,477	5.5%
514200	Clerical Salaries	34,921	34,567	36,475	1,908	5.5%
516500	Librarian/Media Spec. Salaries	59,105	59,221	62,977	3,756	6.3%
517200	Counselor Salaries - Elem	49,604	49,855	53,330	3,475	7.0%
521000	Health Insurance Benefits	344,876	384,657	614,816	230,159	59.8%
522000	FICA (Social Security)	136,585	139,978	147,569	7,591	5.4%
522100	Medicare	31,944	32,737	34,512	1,775	5.4%
523000	Retirement (GA TRS)	439,370	481,164	505,915	24,751	5.1%
524500	ERS Retirement	0	0	0	0	0.0%
526000	Worker's Compensation	16,366	18,108	19,833	1,725	9.5%
529000	Life Insurance	935	1,146	1,200	54	4.7%
Total		3,302,547	3,716,294	3,868,530	152,236	4.1%

Rosemont Elementary School

Non-Wages - Cost Center #34302

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	0	0	0	0	0.0%
558000	Travel	0	0	0	0	0.0%
558008	Travel - Out of System	0	0	0	0	0.0%
559500	Other Purchased Services	0	0	0	0	0.0%
561000	Materials and Supplies	35,646	35,282	38,500	3,218	9.1%
561500	Expendable Equipment	0	0	0	0	0.0%
564200	Instructional Supplies	5,390	5,473	5,473	0	0.0%
581000	Registration Fees/Dues	0	0	0	0	0.0%
Total		41,036	40,755	43,973	3,218	7.9%
Grand Total		3,343,582	3,757,049	3,912,503	155,454	4.1%

**FY2023.2024 Cost Center Object Report
West Point Elementary School**

Wages - Cost Center #34401

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	1,540,323	1,614,234	1,661,981	47,747	3.0%
511300	Substitutes Wages - Certified	2,508	0	0	0	0.0%
511400	Substitutes Wages - Non-Certified	0	0	0	0	0.0%
511800	Art, Music, PE Salaries	117,143	110,396	91,581	-18,815	-17.0%
513000	Principal Salaries	112,501	102,996	100,676	-2,320	-2.3%
513100	Assistant Principal Salaries Salaries	79,503	83,213	92,171	8,958	10.8%
514000	Paraprofessional/Aide Salaries	85,913	72,421	119,948	47,527	65.6%
514100	Executive Secretary Salaries	35,675	31,626	33,372	1,746	5.5%
514200	Clerical Salaries	27,573	26,852	28,329	1,477	5.5%
516500	Librarian/Media Spec. Salaries	44,048	29,102	33,488	4,386	15.1%
517200	Counselor Salaries - Elem	69,632	68,460	70,600	2,140	3.1%
517300	Counselor Salaries - Secondary	0	0	0	0	0.0%
521000	Health Insurance Benefits	303,079	303,414	563,879	260,465	85.8%
522000	FICA (Social Security)	123,664	119,386	127,714	8,328	7.0%
522100	Medicare	28,921	27,920	29,870	1,950	7.0%
523000	Retirement (GA TRS)	397,456	409,887	437,158	27,271	6.7%
524500	ERS Retirement	0	0	0	0	0.0%
526000	Worker's Compensation	13,738	14,242	15,420	1,178	8.3%
529000	Life Insurance	829	966	1,005	39	4.0%
Total		2,982,505	3,015,115	3,407,192	392,077	13.0%

West Point Elementary School

Non-Wages - Cost Center #34402

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
558000	Travel	0	0	0	0	0.0%
558008	Travel - Out of System	0	0	0	0	0.0%
561000	Materials and Supplies	27,703	27,555	31,433	3,878	14.1%
561200	Computer Software	0	0	0	0	0.0%
561500	Expendable Equipment	0	0	0	0	0.0%
564200	Instructional Supplies	0	0	0	0	0.0%
581000	Registration Fees/Dues	0	0	0	0	0.0%
Total		27,703	27,555	31,433	3,878	14.1%

Grand Total		3,010,208	3,042,670	3,438,625	395,955	13.0%
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FY2023.2024 Cost Center Object Report
Ethel Kight Elementary School

Wages - Cost Center #34501

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	2,265,835	2,353,353	2,377,427	24,074	1.0%
511300	Substitutes Wages - Certified	4,385	0	0	0	0.0%
511400	Substitutes Wages - Non-Certified	236	0	0	0	0.0%
511800	Art, Music, PE Salaries	112,315	125,972	105,900	-20,072	-15.9%
513000	Principal Salaries	102,455	102,996	105,536	2,540	2.5%
513100	Assistant Principal Salaries Salaries	85,845	89,831	92,171	2,340	2.6%
514000	Paraprofessional/Aide Salaries	105,578	236,351	164,708	-71,643	-30.3%
514100	Executive Secretary Salaries	33,315	33,312	28,924	-4,388	-13.2%
514200	Clerical Salaries	27,233	25,824	27,606	1,782	6.9%
516500	Librarian/Media Spec. Salaries	61,009	59,789	63,562	3,773	6.3%
517200	Counselor Salaries - Elem	49,715	51,190	55,164	3,974	7.8%
521000	Health Insurance Benefits	491,545	523,716	799,434	275,718	52.6%
522000	FICA (Social Security)	166,627	169,465	173,700	4,235	2.5%
522100	Medicare	38,969	39,635	40,624	989	2.5%
523000	Retirement (GA TRS)	535,481	575,188	582,810	7,622	1.3%
524500	ERS Retirement	0	0	0	0	0.0%
526000	Worker's Compensation	19,439	21,326	21,600	274	1.3%
529000	Life Insurance	1,137	1,422	1,412	-10	-0.7%
Total		4,101,118	4,409,370	4,640,578	231,208	5.2%

Ethel Kight Elementary School

Non-Wages - Cost Center #34502

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	0	0	0	0	0.0%
558000	Travel	0	0	0	0	0.0%
559500	Other Purchased Services	0	0	0	0	0.0%
561000	Materials and Supplies	40,596	53,215	45,045	-8,170	-15.4%
564200	Instructional Supplies	0	0	0	0	0.0%
581000	Registration Fees/Dues	0	0	0	0	0.0%
Total		40,596	53,215	45,045	-8,170	-15.4%

Grand Total		4,141,715	4,462,585	4,685,623	223,038	5.0%
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FY2023.2024 Cost Center Object Report
Clearview Elementary School

Wages - Cost Center #34601

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	2,049,257	2,340,327	2,324,445	-15,882	-0.7%
511300	Substitutes Wages - Certified	2,841	0	0	0	0.0%
511400	Substitutes Wages - Non-Certified	1,040	0	0	0	0.0%
511600	Prof. Development Stipends	0	0	0	0	0.0%
511800	Art, Music, PE Salaries	116,084	122,601	126,881	4,280	3.5%
513000	Principal Salaries	101,788	93,256	100,676	7,420	8.0%
513100	Assistant Principal Salaries	157,597	170,772	171,106	334	0.2%
514000	Paraprofessional/Aide Salaries	60,854	67,116	87,798	20,682	30.8%
514100	Executive Secretary Salaries	34,921	34,567	36,475	1,908	5.5%
514200	Clerical Salaries	27,573	26,852	21,785	-5,067	-18.9%
516500	Librarian/Media Spec. Salaries	68,715	68,460	61,929	-6,531	-9.5%
517200	Counselor Salaries - Elem	50,041	59,789	63,562	3,773	6.3%
519900	Other Salaries and Compensation	0	0	0	0	0.0%
521000	Health Insurance Benefits	438,576	507,647	842,125	334,478	65.9%
522000	FICA (Social Security)	155,933	163,669	173,452	9,783	6.0%
522100	Medicare	36,468	38,278	40,565	2,287	6.0%
523000	Retirement (GA TRS)	498,844	563,783	595,872	32,089	5.7%
524500	ERS Retirement	0	0	0	0	0.0%
526000	Worker's Compensation	18,382	20,935	21,942	1,007	4.8%
529000	Life Insurance	1,120	1,380	1,406	26	1.9%
Total		3,820,034	4,279,432	4,670,019	390,587	9.1%

Clearview Elementary School

Non-Wages - Cost Center #34602

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	0	0	0	0	0.0%
558000	Travel	0	0	0	0	0.0%
558008	Travel - Out of System	0	0	0	0	0.0%
561000	Materials and Supplies	47,393	45,753	43,690	-2,063	-4.5%
561500	Expendable Equipment	0	0	0	0	0.0%
564200	Instructional Supplies	2,461	3,500	3,500	0	0.0%
581000	Registration Fees/Dues	0	0	0	0	0.0%
Total		49,854	49,253	47,190	-2,063	-4.2%

Grand Total		3,869,888	4,328,685	4,717,209	388,524	9.0%
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**FY2023.2024 Cost Center Object Report
Hogansville Elementary School**

Wages - Cost Center #35101

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	1,668,209	1,711,850	1,792,867	81,017	4.7%
511300	Substitutes Wages - Certified	3,969	0	0	0	0.0%
511400	Substitutes Wages - Non-Certified	128	0	0	0	0.0%
511800	Art, Music, PE Salaries	101,544	102,114	108,270	6,156	6.0%
513000	Principal Salaries	99,236	93,256	112,108	18,852	20.2%
513100	Assistant Principal Salaries	97,549	109,051	92,171	-16,880	-15.5%
514000	Paraprofessional/Aide Salaries	90,989	94,860	90,418	-4,442	-4.7%
514100	Executive Secretary Salaries	34,921	34,567	34,567	0	0.0%
514200	Clerical Salaries	27,435	26,509	28,329	1,820	6.9%
516500	Librarian/Media Spec. Salaries	78,357	76,666	78,806	2,140	2.8%
517200	Counselor Salaries - Elem	58,064	59,789	66,977	7,188	12.0%
521000	Health Insurance Benefits	345,198	362,479	523,694	161,215	44.5%
522000	FICA (Social Security)	131,350	130,356	135,722	5,366	4.1%
522100	Medicare	30,719	30,486	31,740	1,254	4.1%
523000	Retirement (GA TRS)	417,565	444,800	467,687	22,887	5.1%
524500	ERS Retirement	0	0	0	0	0.0%
526000	Worker's Compensation	14,855	16,111	17,152	1,041	6.5%
529000	Life Insurance	929	1,137	1,123	-14	-1.2%
Total		3,201,015	3,294,031	3,581,631	287,600	8.7%

Hogansville Elementary School

Non-Wages - Cost Center #35102

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	0	0	0	0	0.0%
559500	Other Purchased Services	0	0	0	0	0.0%
561000	Materials and Supplies	27,534	27,505	27,588	83	0.3%
561500	Expendable Equipment	0	0	0	0	0.0%
562000	Utility - Electric	0	0	0	0	0.0%
564200	Instructional Supplies	4,836	5,000	5,000	0	0.0%
581000	Registration Fees/Dues	0	0	0	0	0.0%
Total		32,370	32,505	32,588	83	0.3%

Grand Total		3,233,385	3,326,536	3,614,219	287,683	8.6%
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**FY2023.2024 Cost Center Object Report
Callaway Elementary School**

Wages - Cost Center #36401

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	2,174,768	2,322,582	2,305,338	-17,244	-0.7%
511300	Substitutes Wages - Certified	5,157	0	0	0	0.0%
511400	Substitutes Wages - Non-Certified	604	0	0	0	0.0%
511800	Art, Music, PE Salaries	137,068	142,947	147,942	4,995	3.5%
513000	Principal Salaries	109,305	104,332	100,676	-3,656	-3.5%
513100	Assistant Principal Salaries Salaries	64,719	83,213	100,747	17,534	21.1%
514000	Paraprofessional/Aide Salaries	62,948	51,448	83,570	32,122	62.4%
514100	Executive Secretary Salaries	34,921	34,567	36,475	1,908	5.5%
514200	Clerical Salaries	26,601	25,464	27,244	1,780	7.0%
516500	Librarian/Media Spec. Salaries	52,773	52,688	56,248	3,560	6.8%
517200	Counselor Salaries - Elem	52,804	64,837	70,600	5,763	8.9%
521000	Health Insurance Benefits	433,443	459,204	712,776	253,572	55.2%
522000	FICA (Social Security)	157,928	158,155	169,663	11,508	7.3%
522100	Medicare	36,932	36,987	38,629	1,642	4.4%
523000	Retirement (GA TRS)	511,352	549,034	577,105	28,071	5.1%
524500	ERS Retirement	41	0	0	0	0.0%
526000	Worker's Compensation	18,519	20,423	20,778	355	1.7%
529000	Life Insurance	1,091	1,310	1,336	26	2.0%
Total		3,880,972	4,107,191	4,449,127	341,936	8.3%

Callaway Elementary School

Non-Wages - Cost Center #36402

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	0	0	0	0	0.0%
541000	Water, Sewer and Cleaning	0	0	0	0	0.0%
558000	Travel	419	1,400	1,400	0	0.0%
558008	Travel - Out of System	0	0	0	0	0.0%
559500	Other Purchased Services	0	0	0	0	0.0%
561000	Materials and Supplies	26,250	28,700	28,865	165	0.6%
561500	Expendable Equipment	0	1,800	1,800	0	0.0%
562000	Utility - Electric	0	0	0	0	0.0%
564200	Instructional Supplies	4,744	5,000	5,000	0	0.0%
581000	Registration Fees/Dues	1,000	2,000	2,000	0	0.0%
589000	Other Expenditures	5,480	8,950	8,950	0	0.0%
Total		37,893	47,850	48,015	165	0.3%
Grand Total		3,918,865	4,155,041	4,497,142	342,101	8.2%

**FY2023.2024 Cost Center Object Report
Franklin Forest Elementary School**

Wages - Cost Center #36601

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	2,625,951	2,687,178	2,755,816	68,638	2.6%
511300	Substitutes Wages - Certified	13,220	0	0	0	0.0%
511400	Substitutes Wages - Non-Certified	1,728	0	0	0	0.0%
511800	Art, Music, PE Salaries	175,163	172,402	182,613	10,211	5.9%
513000	Principal Salaries	114,886	100,530	98,352	-2,178	-2.2%
513100	Assistant Principal Salaries Salaries	163,081	175,185	182,070	6,885	3.9%
514000	Paraprofessional/Aide Salaries	103,539	80,870	79,916	-954	-1.2%
514100	Executive Secretary Salaries	58,232	60,140	64,804	4,664	7.8%
514200	Clerical Salaries	0	0	0	0	0.0%
516500	Librarian/Media Spec. Salaries	76,976	76,666	78,806	2,140	2.8%
517200	Counselor Salaries - Elem	57,449	66,866	61,361	-5,505	-8.2%
521000	Health Insurance Benefits	549,667	558,161	889,754	331,593	59.4%
522000	FICA (Social Security)	198,541	196,767	202,351	5,584	2.8%
522100	Medicare	46,433	46,017	47,059	1,042	2.3%
523000	Retirement (GA TRS)	639,956	679,502	706,303	26,801	3.9%
524500	ERS Retirement	0	0	0	0	0.0%
526000	Worker's Compensation	22,917	24,813	25,989	1,176	4.7%
529000	Life Insurance	1,297	1,543	1,541	-2	-0.1%
Total		4,849,034	4,926,640	5,376,735	450,095	9.1%

Franklin Forest Elementary School

Non-Wages - Cost Center #36602

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	0	0	0	0	0.0%
558000	Travel	0	0	0	0	0.0%
558008	Travel - Out of System	0	0	0	0	0.0%
559500	Other Purchased Services	0	0	0	0	0.0%
561000	Materials and Supplies	53,721	52,635	54,698	2,063	3.9%
561500	Expendable Equipment	0	0	0	0	0.0%
573000	Equipment over \$5,000	0	0	0	0	0.0%
581000	Registration Fees/Dues	0	0	0	0	0.0%
Total		53,721	52,635	54,698	2,063	3.9%
Grand Total		4,902,756	4,979,275	5,431,433	452,158	9.1%

FY2023.2024 Cost Center Object Report
Middle School Education

Wages - Cost Center #41001

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511800	Art, Music, PE Salaries	0	0	145,624	145,624	0.0%
521000	Health Insurance Benefits	0	0	0	0	0.0%
522000	FICA (Social Security)	0	0	0	0	0.0%
522100	Medicare	0	0	0	0	0.0%
523000	Retirement (GA TRS)	0	0	0	0	0.0%
524500	ERS Retirement	0	0	0	0	0.0%
526000	Worker's Compensation	0	0	0	0	0.0%
529000	Life Insurance	0	0	0	0	0.0%
Total		0	0	145,624	145,624	0.0%

Non-Wages - Cost Center #41002

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
558007	Travel - In System	746	1,000	1,000	0	0.0%
558008	Travel - Out of System	607	3,000	3,000	0	0.0%
559500	Other Purchased Services	3,107	30,000	30,000	0	0.0%
561000	Materials and Supplies	44,621	100,000	100,000	0	0.0%
561200	Computer Software	75,826	31,000	31,000	0	0.0%
561500	Expendable Equipment	4,403	10,000	10,000	0	0.0%
561600	Expendable Computer Equipment	38,568	12,000	12,000	0	0.0%
564100	Textbooks	0	0	0	0	0.0%
564200	Instructional Supplies	88	6,225	6,225	0	0.0%
581000	Registration Fees/Dues	4,095	10,000	10,000	0	0.0%
Total		172,060	203,225	203,225	0	0.0%

Grand Total		172,060	203,225	348,849	145,624	71.7%
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**FY2023.2024 Cost Center Object Report
Gardner Newman Middle School**

Wages - Cost Center #41501

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	3,562,745	3,734,977	3,872,822	137,845	3.7%
511300	Substitutes Wages - Certified	14,337	0	0	0	0.0%
511400	Substitutes Wages - Non-Certified	632	0	0	0	0.0%
511500	Extended Day Salaries	8,380	0	0	0	0.0%
513000	Principal Salaries	109,371	112,568	115,108	2,540	2.3%
513100	Assistant Principal Salaries Salaries	193,503	181,264	194,917	13,653	7.5%
514000	Paraprofessional/Aide Salaries	151,839	188,268	179,160	-9,108	-4.8%
514100	Executive Secretary Salaries	34,921	34,567	36,475	1,908	5.5%
514200	Clerical Salaries	89,137	99,737	132,735	32,998	33.1%
516500	Librarian/Media Spec. Salaries	63,394	65,074	46,340	-18,734	-28.8%
517300	Counselor Salaries - Secondary	192,753	209,027	198,571	-10,456	-5.0%
519100	Other Professional Salaries	90,968	90,831	93,171	2,340	2.6%
521000	Health Insurance Benefits	777,719	801,810	1,297,005	495,195	61.8%
522000	FICA (Social Security)	263,165	264,389	276,140	11,751	4.4%
522100	Medicare	61,546	61,832	64,580	2,748	4.4%
523000	Retirement (GA TRS)	855,007	916,416	957,975	41,559	4.5%
524500	ERS Retirement	19	0	0	0	0.0%
526000	Worker's Compensation	29,710	32,192	33,535	1,343	4.2%
529000	Life Insurance	1,876	2,265	2,296	31	1.4%
559500	Other Purchased Services	0	0	0	0	0.0%
Total		6,501,021	6,795,217	7,500,830	705,613	10.4%

Gardner Newman Middle School

Non-Wages - Cost Center #41502

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
558000	Travel	0	0	0	0	0.0%
558008	Travel - Out of System	10,567	0	0	0	0.0%
561000	Materials and Supplies	77,046	100,425	101,303	878	0.9%
561500	Expendable Equipment	0	0	0	0	0.0%
581000	Registration Fees/Dues	5,762	0	0	0	0.0%
Total		93,375	100,425	101,303	878	0.9%
Grand Total		6,594,396	6,895,642	7,602,133	706,491	10.2%

FY2023.2024 Cost Center Object Report
Long Cane Middle School

Wages - Cost Center #45701

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	3,729,282	3,988,341	3,803,795	-184,546	-4.6%
511300	Substitutes Wages - Certified	18,715	0	0	0	0.0%
511400	Substitutes Wages - Non-Certified	100	0	0	0	0.0%
511500	Extended Day Salaries	-24,588	0	0	0	0.0%
511700	Extended Year Teacher Salaries	3,451	0	0	0	0.0%
511800	Art, Music, PE Salaries	244,092	247,118	257,263	10,145	4.1%
513000	Principal Salaries	102,990	103,530	108,536	5,006	4.8%
513100	Assistant Principal Salaries Salaries	169,887	170,567	178,261	7,694	4.5%
514000	Paraprofessional/Aide Salaries	73,744	112,586	119,940	7,354	6.5%
514200	Clerical Salaries	129,178	136,603	133,536	-3,067	-2.2%
516500	Librarian/Media Spec. Salaries	59,038	63,334	67,214	3,880	6.1%
517300	Counselor Salaries - Secondary	195,527	199,215	207,712	8,497	4.3%
517800	Graduation Specialist Salaries	0	0	0	0	0.0%
519100	Other Professional Salaries	90,491	90,831	117,171	26,340	29.0%
521000	Health Insurance Benefits	722,866	783,567	1,040,779	257,212	32.8%
522000	FICA (Social Security)	285,398	288,131	289,643	1,512	0.5%
522100	Medicare	66,746	67,385	67,740	355	0.5%
523000	Retirement (GA TRS)	910,609	974,832	948,196	-26,636	-2.7%
524500	ERS Retirement	0	0	0	0	0.0%
526000	Worker's Compensation	31,991	34,806	35,077	271	0.8%
529000	Life Insurance	1,790	2,233	2,152	-81	-3.6%
561000	Materials and Supplies	0	0	0	0	0.0%
561500	Expendable Equipment	0	0	0	0	0.0%
Total		6,811,306	7,263,079	7,377,015	113,936	1.6%

Long Cane Middle School

Non-Wages - Cost Center #45702

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	3,752	0	0	0	0.0%
558000	Travel	0	0	0	0	0.0%
558008	Travel - Out of System	0	0	0	0	0.0%
559500	Other Purchased Services	0	0	0	0	0.0%
561000	Materials and Supplies	94,539	94,283	95,453	1,170	1.2%
561200	Computer Software	0	0	0	0	0.0%
561500	Expendable Equipment	0	0	0	0	0.0%
561600	Expendable Computer Equipment	0	0	0	0	0.0%
564200	Instructional Supplies	0	0	0	0	0.0%
573000	Equipment over \$5,000	0	0	0	0	0.0%
573400	Computer Purchases	0	0	0	0	0.0%
581000	Registration Fees/Dues	0	0	0	0	0.0%
Total		98,290	94,283	95,453	1,170	1.2%
Grand Total		6,909,596	7,357,362	7,472,468	115,106	1.6%

**FY2023.2024 Cost Center Object Report
Callaway Middle School**

Wages - Cost Center #46001

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	2,435,495	2,778,693	2,717,205	-61,488	-2.2%
511300	Substitutes Wages - Certified	18,678	0	0	0	0.0%
511400	Substitutes Wages - Non-Certified	-382	0	0	0	0.0%
511800	Art, Music, PE Salaries	151,036	191,872	245,764	53,892	28.1%
513000	Principal Salaries	114,493	105,996	103,676	-2,320	-2.2%
513100	Assistant Principal Salaries Salaries	174,483	177,119	167,402	-9,717	-5.5%
514000	Paraprofessional/Aide Salaries	151,173	181,092	182,002	910	0.5%
514200	Clerical Salaries	96,588	106,681	61,883	-44,798	-42.0%
516500	Librarian/Media Spec. Salaries	55,735	66,621	70,600	3,979	6.0%
517300	Counselor Salaries - Secondary	148,957	151,254	130,800	-20,454	-13.5%
518300	Extra-Curricular Supplements	5,437	1,250	6,500	5,250	420.0%
519100	Other Professional Salaries	99,067	99,407	101,747	2,340	2.4%
521000	Health Insurance Benefits	579,794	646,945	1,022,883	375,938	58.1%
522000	FICA (Social Security)	202,977	208,972	221,748	12,776	6.1%
522100	Medicare	47,470	48,871	51,861	2,990	6.1%
523000	Retirement (GA TRS)	655,404	712,535	748,678	36,143	5.1%
526000	Worker's Compensation	23,493	26,017	28,269	2,252	8.7%
529000	Life Insurance	1,413	1,796	1,826	30	1.7%
Total		4,961,310	5,505,121	5,862,844	357,723	6.5%

Callaway Middle School

Non-Wages - Cost Center #46002

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	1,102	1,540	1,540	0	0.0%
558008	Travel - Out of System	0	0	0	0	0.0%
559500	Other Purchased Services	0	0	0	0	0.0%
561000	Materials and Supplies	67,310	71,190	70,312	-878	-1.2%
561500	Expendable Equipment	0	0	0	0	0.0%
564200	Instructional Supplies	2,125	2,150	2,150	0	0.0%
581000	Registration Fees/Dues	465	0	0	0	0.0%
Total		71,002	74,880	74,002	-878	-1.2%

Grand Total		5,032,312	5,580,001	5,936,846	356,845	6.4%
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**FY2023.2024 Cost Center Object Report
LaGrange High School**

Wages - Cost Center #50301

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	3,988,838	4,009,641	4,882,245	872,604	21.8%
511300	Substitutes Wages - Certified	4,929	0	3,500	3,500	0.0%
511400	Substitutes Wages - Non-Certified	7,006	4,700	4,700	0	0.0%
511500	Extended Day Salaries	2,251	14,319	14,319	0	0.0%
511700	Extended Year Teacher Salaries	52,997	59,936	47,556	-12,380	-20.7%
511800	Art, Music, PE Salaries	0	0	0	0	0.0%
513000	Principal Salaries	114,455	114,996	117,536	2,540	2.2%
513100	Assistant Principal Salaries Salaries	171,465	173,860	183,036	9,176	5.3%
514000	Paraprofessional/Aide Salaries	106,985	126,077	135,074	8,997	7.1%
514100	Executive Secretary Salaries	30,723	30,563	32,696	2,133	7.0%
514200	Clerical Salaries	177,405	179,159	187,126	7,967	4.4%
516500	Librarian/Media Spec. Salaries	71,790	72,572	74,712	2,140	2.9%
517300	Counselor Salaries - Secondary	201,125	208,496	221,226	12,730	6.1%
517800	Graduation Specialist Salaries	65,183	66,621	68,761	2,140	3.2%
519100	Other Professional Salaries	188,955	194,392	199,472	5,080	2.6%
521000	Health Insurance Benefits	761,716	802,386	1,381,505	579,119	72.2%
522000	FICA (Social Security)	307,654	302,857	349,154	46,297	15.3%
522100	Medicare	71,951	70,828	81,658	10,830	15.3%
523000	Retirement (GA TRS)	942,482	976,521	1,146,837	170,316	17.4%
524500	ERS Retirement	217	0	0	0	0.0%
526000	Worker's Compensation	34,573	36,567	42,945	6,378	17.4%
529000	Life Insurance	1,789	2,140	2,350	210	9.8%
Total		7,304,491	7,446,631	9,176,408	1,729,777	23.2%

LaGrange High School

Non-Wages - Cost Center #50302

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
558000	Travel	0	0	0	0	0.0%
558007	Travel - In System	0	0	0	0	0.0%
558008	Travel - Out of System	2,532	2,000	2,000	0	0.0%
559500	Other Purchased Services	681	0	0	0	0.0%
561000	Materials and Supplies	131,799	129,825	134,638	4,813	3.7%
561500	Expendable Equipment	31,328	31,755	31,755	0	0.0%
561600	Expendable Computer Equipment	0	0	0	0	0.0%
564200	Instructional Supplies	2,588	9,495	9,495	0	0.0%
573000	Equipment over \$5,000	0	0	0	0	0.0%
581000	Registration Fees/Dues	445	1,000	1,000	0	0.0%
Total		169,373	174,075	178,888	4,813	2.8%
Grand Total		7,473,864	7,620,706	9,355,296	1,734,590	22.8%

FY2023.2024 Cost Center Object Report
High School Education

Wages - Cost Center #51001

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	16,527	63,900	63,900	0	0.0%
511800	Art, Music, PE Salaries	0	0	163,618	163,618	0.0%
514000	Paraprofessional/Aide Salaries	0	0	0	0	0.0%
521000	Health Insurance Benefits	927	4,000	4,000	0	0.0%
522000	FICA (Social Security)	985	6,200	6,200	0	0.0%
522100	Medicare	230	1,450	1,450	0	0.0%
523000	Retirement (GA TRS)	0	19,060	19,060	0	0.0%
526000	Worker's Compensation	110	700	700	0	0.0%
529000	Life Insurance	3	0	0	0	0.0%
Total		18,787	128,643	292,261	163,618	127.2%

High School Education

Non-Wages - Cost Center #51002

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	76	0	0		0.0%
543000	Repairs	0	10,000	10,000	0	0.0%
558007	Travel - In System	930	4,000	4,000	0	0.0%
558008	Travel - Out of System	6,288	20,000	20,000	0	0.0%
559500	Other Purchased Services	35,019	80,000	80,000	0	0.0%
561000	Materials and Supplies	78,770	111,071	105,000	-6,071	-5.5%
561200	Computer Software	124,447	157,867	157,867	0	0.0%
561500	Expendable Equipment	107,985	50,000	50,000	0	0.0%
561600	Expendable Computer Equipment	165,209	15,293	15,293	0	0.0%
564100	Textbooks	0	0	0	0	0.0%
564200	Instructional Supplies	430	20,000	20,000	0	0.0%
573000	Equipment over \$5,000	0	0	0	0	0.0%
581000	Registration Fees/Dues	4,519	15,000	15,000	0	0.0%
Total		523,673	483,231	477,160	-6,071	-1.3%
Grand Total		542,460	611,874	769,421	157,547	25.7%

FY2023.2024 Cost Center Object Report
Troup High School

Wages - Cost Center #54701

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	4,311,079	4,508,795	4,558,422	49,627	1.1%
511300	Substitutes Wages - Certified	22,363	0	0	0	0.0%
511400	Substitutes Wages - Non-Certified	6,155	21,900	21,900	0	0.0%
511500	Extended Day Salaries	-1,699	24,219	24,219	0	0.0%
511700	Extended Year Teacher Salaries	46,819	51,408	57,200	5,792	11.3%
511800	Art, Music, PE Salaries	0	0	0	0	0.0%
513000	Principal Salaries	104,716	105,256	107,796	2,540	2.4%
513100	Assistant Principal Salaries Salaries	203,862	241,579	206,441	-35,138	-14.5%
514000	Paraprofessional/Aide Salaries	168,302	190,758	201,122	10,364	5.4%
514100	Executive Secretary Salaries	56,106	55,160	56,331	1,171	2.1%
514200	Clerical Salaries	134,990	146,789	159,607	12,818	8.7%
516500	Librarian/Media Spec. Salaries	68,320	68,460	70,600	2,140	3.1%
517300	Counselor Salaries - Secondary	212,101	212,631	223,388	10,757	5.1%
517800	Graduation Specialist Salaries	51,254	37,682	72,754	35,072	93.1%
519000	Administrator Salaries	0	0	0	0	0.0%
519100	Other Professional Salaries	180,272	185,708	192,685	6,977	3.8%
519900	Other Salaries and Compensation	0	0	0	0	0.0%
521000	Health Insurance Benefits	857,343	976,163	1,529,875	553,712	56.7%
522000	FICA (Social Security)	328,467	321,320	339,946	18,626	5.8%
522100	Medicare	76,534	75,147	79,505	4,358	5.8%
523000	Retirement (GA TRS)	1,061,325	1,125,127	1,167,182	42,055	3.7%
524500	ERS Retirement	0	0	0	0	0.0%
526000	Worker's Compensation	38,274	41,299	42,272	973	2.4%
529000	Life Insurance	2,007	2,506	2,583	77	3.1%
Total		7,928,588	8,391,907	9,113,828	721,921	8.6%

Troup High School

Non-Wages - Cost Center #54702

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
558000	Travel	0	0	0	0	0.0%
558007	Travel - In System	0	0	0	0	0.0%
558008	Travel - Out of System	2,004	3,500	3,500	0	0.0%
559500	Other Purchased Services	2,684	0	0	0	0.0%
561000	Materials and Supplies	160,236	157,276	160,989	3,713	2.4%
561500	Expendable Equipment	0	0	0	0	0.0%
561600	Expendable Computer Equipment	0	0	0	0	0.0%
564200	Instructional Supplies	2,108	9,799	9,799	0	0.0%
573000	Equipment over \$5,000	12,980	8,000	8,000	0	0.0%
581000	Registration Fees/Dues	250	2,100	2,100	0	0.0%
589000	Other Expenditures	0	0	0	0	0.0%
Total		180,262	180,675	184,388	3,713	2.1%

Grand Total	8,108,850	8,572,582	9,298,216	725,634	8.5%
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FY2023.2024 Cost Center Object Report
Hope Academy

Wages - Cost Center #55501

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	564,917	605,091	469,705	-135,386	-22.4%
511300	Substitutes Wages - Certified	0	0	0	0	0.0%
511400	Substitutes Wages - Non-Certified	0	0	0	0	0.0%
511500	Extended Day Salaries	0	0	0	0	0.0%
513000	Principal Salaries	33,339	98,812	101,352	2,540	2.6%
513100	Assistant Principal Salaries	38,285	110,760	82,188	-28,572	-25.8%
514000	Paraprofessional/Aide Salaries	43,253	41,859	65,684	23,825	56.9%
514100	Executive Secretary Salaries	44,805	40,859	36,041	-4,818	-11.8%
517300	Counselor Salaries - Secondary	69,721	84,972	84,972	0	0.0%
519000	Administrator Salaries	62,777	94,016	109,578	15,562	16.6%
519100	Other Professional Salaries	0	0	0	0	0.0%
521000	Health Insurance Benefits	120,747	136,445	253,732	117,287	86.0%
522000	FICA (Social Security)	49,995	47,642	54,388	6,746	14.2%
522100	Medicare	11,695	11,143	12,719	1,576	14.1%
523000	Retirement (GA TRS)	159,632	161,948	186,478	24,530	15.1%
524500	ERS Retirement	28	0	0	0	0.0%
526000	Worker's Compensation	5,965	6,089	6,960	871	14.3%
529000	Life Insurance	297	349	428	79	22.6%
Total		1,205,455	1,439,985	1,464,225	24,240	1.7%

Hope Academy

Non-Wages - Cost Center #55502

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
558007	Travel - In System	0	0	0	0	0.0%
558008	Travel - Out of System	1,079	1,600	1,600	0	0.0%
561000	Materials and Supplies	11,509	9,638	9,638	0	0.0%
561500	Expendable Equipment	2,463	2,200	2,200	0	0.0%
573000	Equipment over \$5,000	0	0	0	0	0.0%
581000	Registration Fees/Dues	2,761	4,435	4,435	0	0.0%
589000	Other Expenditures	0	331	331	0	0.0%
Total		17,812	18,204	18,204	0	0.0%

Grand Total		1,223,267	1,458,189	1,482,429	24,240	1.7%
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**FY2023.2024 Cost Center Object Report
Callaway High School**

Wages - Cost Center #55601

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	2,850,672	2,987,319	3,257,837	270,518	9.1%
511300	Substitutes Wages - Certified	22,204	0	0	0	0.0%
511400	Substitutes Wages - Non-Certified	9,030	7,100	7,100	0	0.0%
511500	Extended Day Salaries	-11	10,847	10,847	0	0.0%
511700	Extended Year Teacher Salaries	39,190	51,245	48,227	-3,018	-5.9%
513000	Principal Salaries	109,596	112,530	115,070	2,540	2.3%
513100	Assistant Principal Salaries Salaries	194,317	191,250	312,523	121,273	63.4%
514000	Paraprofessional/Aide Salaries	83,312	120,827	100,319	-20,508	-17.0%
514100	Executive Secretary Salaries	34,921	34,567	36,475	1,908	5.5%
514200	Clerical Salaries	154,799	165,167	205,710	40,543	24.5%
516500	Librarian/Media Spec. Salaries	76,884	76,666	78,806	2,140	2.8%
517300	Counselor Salaries - Secondary	133,608	139,777	146,191	6,414	4.6%
517800	Graduation Specialist Salaries	54,383	76,666	52,110	-24,556	-32.0%
519100	Other Professional Salaries	117,640	37,682	105,936	68,254	181.1%
521000	Health Insurance Benefits	623,123	696,397	1,084,193	387,796	55.7%
522000	FICA (Social Security)	231,527	227,024	258,946	31,922	14.1%
522100	Medicare	54,196	53,489	60,561	7,072	13.2%
523000	Retirement (GA TRS)	730,730	773,347	884,685	111,338	14.4%
526000	Worker's Compensation	26,341	27,827	31,424	3,597	12.9%
529000	Life Insurance	1,443	1,791	1,959	168	9.4%
Total		5,547,904	5,791,518	6,798,919	1,007,401	17.4%

Callaway High School

Non-Wages - Cost Center #55602

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	0	0	0	0	0.0%
543000	Repairs	0	500	500	0	0.0%
558007	Travel - In System	0	0	0	0	0.0%
558008	Travel - Out of System	3,023	3,500	3,500	0	0.0%
559500	Other Purchased Services	0	0	0	0	0.0%
561000	Materials and Supplies	102,052	98,063	101,638	3,575	3.6%
561500	Expendable Equipment	2,925	8,000	8,000	0	0.0%
561600	Expendable Computer Equipment	3,995	3,000	3,000	0	0.0%
564100	Textbooks	0	0	0	0	0.0%
564200	Instructional Supplies	6,849	7,000	7,000	0	0.0%
573000	Equipment over \$5,000	0	0	0	0	0.0%
581000	Registration Fees/Dues	752	3,000	3,000	0	0.0%
589000	Other Expenditures	0	0	0	0	0.0%
Total		119,596	123,063	126,638	3,575	2.9%
Grand Total		5,667,500	5,914,581	6,925,557	1,010,976	17.1%

FY2023.2024 Cost Center Object Report
thINC Academy

Wages - Cost Center #56001

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	1,387,432	1,355,335	1,345,797	-9,538	-0.7%
511300	Substitutes Wages - Certified	1,144	0	0	0	0.0%
511400	Substitutes Wages - Non-Certified	2,088	2,400	2,400	0	0.0%
511500	Extended Day Salaries	-11,267	15,034	15,034	0	0.0%
511600	Prof. Development Stipends	0	0	0	0	0.0%
513000	Principal Salaries	121,809	114,893	117,845	2,952	2.6%
513100	Assistant Principal Salaries Salaries	0	0	0	0	0.0%
514000	Paraprofessional/Aide Salaries	21,826	22,085	20,578	-1,507	-6.8%
514200	Clerical Salaries	120,705	114,144	137,833	23,689	20.8%
517300	Counselor Salaries - Secondary	0	75,000	42,200	-32,800	-43.7%
519000	Administrator Salaries	184,620	210,050	232,058	22,008	10.5%
519100	Other Professional Salaries	100,455	100,996	101,070	74	0.1%
521000	Health Insurance Benefits	254,739	249,395	388,518	139,123	55.8%
522000	FICA (Social Security)	115,924	110,705	116,185	5,480	5.0%
522100	Medicare	27,111	25,891	27,171	1,280	4.9%
523000	Retirement (GA TRS)	374,283	380,896	401,965	21,069	5.5%
524500	ERS Retirement	0	0	0	0	0.0%
526000	Worker's Compensation	13,174	13,345	14,082	737	5.5%
529000	Life Insurance	660	728	769	41	5.6%
Total		2,714,704	2,790,897	2,963,505	172,608	6.2%

thINC Academy

Non-Wages - Cost Center #56002

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
552000	Insurance (P&L)	884	884	884	0	0.0%
558007	Travel - In System	603	1,000	1,000	0	0.0%
558008	Travel - Out of System	12,643	10,000	10,000	0	0.0%
559500	Other Purchased Services	0	0	0	0	0.0%
559522	Safety Purchased Services	0	0	0	0	0.0%
561000	Materials and Supplies	39,015	44,000	44,000	0	0.0%
561500	Expendable Equipment	22	0	0	0	0.0%
561600	Expendable Computer Equipment	0	0	0	0	0.0%
573000	Equipment over \$5,000	0	0	0	0	0.0%
581000	Registration Fees/Dues	7,436	5,000	5,000	0	0.0%
Total		60,603	60,884	60,884	0	0.0%
Grand Total		2,775,307	2,851,781	3,024,389	172,608	6.1%

**FY2023.2024 Cost Center Object Report
Troup County Career Center**

Wages - Cost Center #56991

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	215,913	270,099	380,554	110,455	40.9%
511300	Substitutes Wages - Certified	1,680	0	0	0	0.0%
511400	Substitutes Wages - Non-Certified	3,072	0	0	0	0.0%
511500	Extended Day Salaries	-2,640	0	0	0	0.0%
513000	Principal Salaries	105,455	105,996	108,536	2,540	2.4%
513100	Assistant Principal Salaries Salaries	-6,168	107,526	107,526	0	0.0%
514000	Paraprofessional/Aide Salaries	98,339	123,371	111,244	-12,127	-9.8%
514100	Executive Secretary Salaries	41,057	40,859	43,115	2,256	5.5%
517300	Counselor Salaries - Secondary	0	0	42,200	42,200	0.0%
521000	Health Insurance Benefits	49,057	78,275	114,768	36,493	46.6%
522000	FICA (Social Security)	26,895	29,034	39,959	10,925	37.6%
522100	Medicare	6,290	6,790	9,345	2,555	37.6%
523000	Retirement (GA TRS)	79,669	95,239	113,151	17,912	18.8%
524500	ERS Retirement	3	0	0	0	0.0%
526000	Worker's Compensation	3,029	3,530	4,799	1,269	35.9%
529000	Life Insurance	209	240	310	70	29.2%
Total		621,862	860,959	1,075,507	214,548	24.9%

Non-Wages - Cost Center #56992

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
558000	Travel	130	1,000	1,000	0	0.0%
561000	Materials and Supplies	8,708	7,100	7,100	0	0.0%
561500	Expendable Equipment	4,008	6,900	6,900	0	0.0%
581000	Registration Fees/Dues	0	4,000	4,000	0	0.0%
Total		12,846	19,000	19,000	0	0.0%

Grand Total		634,708	879,959	1,094,507	214,548	24.4%
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**FY2023.2024 Cost Center Object Report
Twin Cedars**

There are no Wages associated with this Cost Center

Non-Wages - Cost Center #60202

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
559600	Payments To Res. Treat. Fac.	16,314	0	0	0	0.0%
Grand Total		16,314	0	0	0	0.0%

Alternative Education

There are no Wages associated with this Cost Center

Non-Wages - Cost Center #61002

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	0	4,000	4,000	0	0.0%
558000	Travel	0	5,700	5,700	0	0.0%
559500	Other Purchased Services	165	3,000	3,000	0	0.0%
561000	Materials and Materials and Supplie	0	2,004	2,004	0	0.0%
Grand Total		165	14,704	14,704	0	0.0%

FY2023.2024 Cost Center Object Report
English for Speakers of Other Languages (ESOL)

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	0	0	262,500	262,500	0.0%
521000	Health Insurance Benefits	0	0	0	0	0.0%
522000	FICA (Social Security)	0	0	0	0	0.0%
522100	Medicare	0	0	0	0	0.0%
523000	Retirement (GA TRS)	0	0	0	0	0.0%
524500	ERS Retirement	0	0	0	0	0.0%
526000	Worker's Compensation	0	0	0	0	0.0%
529000	Life Insurance	0	0	0	0	0.0%
Total		0	0	0	0	0.0%

Non-Wages - Cost Center #61004

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
558007	Travel - In System	1,097	6,087	6,087	0	0.0%
561000	Materials and Supplies	256	3,000	3,000	0	0.0%
561200	Computer Software	2,000	0	0	0	0.0%
581000	Registration Fees/Dues	0	0	0	0	0.0%
Total		3,353	9,087	9,087	0	0.0%

Grand Total		3,353	9,087	9,087	0	0.0%
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FY2023.2024 Cost Center Object Report
Exceptional Education Instruction

Wages - Cost Center #61005

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	163,792	298,659	419,771	121,112	40.6%
511300	Substitutes Wages - Certified	0	0	0	0	0.0%
514000	Paraprofessional/Aide Salaries	56,987	101,753	104,989	3,236	3.2%
516300	School Nurse Salaries/Special ED Nurs	32,600	43,706	46,110	2,404	5.5%
521000	Health Insurance Benefits	46,513	56,342	94,132	37,790	67.1%
522000	FICA (Social Security)	16,948	20,805	30,611	9,806	47.1%
522100	Medicare	3,916	4,000	6,294	2,294	57.4%
523000	Retirement (GA TRS)	45,083	46,229	78,308	32,079	69.4%
524500	ERS Retirement	0	0	0	0	0.0%
526000	Worker's Compensation	1,806	2,728	3,865	1,137	41.7%
529000	Life Insurance	127	187	241	54	28.9%
Total		367,771	574,409	784,321	209,912	36.5%

Non-Wages - Cost Center #61006

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	474,187	460,000	197,500	-262,500	-57.1%
558007	Travel - In System	4,748	6,000	6,000	0	0.0%
559500	Other Purchased Services	0	0	0	0	0.0%
561000	Materials and Supplies	6,274	0	0	0	0.0%
581000	Registration Fees/Dues	5,000	5,000	5,000	0	0.0%
Total		490,209	471,000	208,500	-262,500	-55.7%

Grand Total		857,979	1,045,409	992,821	-52,588	-5.0%
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**FY2023.2024 Cost Center Object Report
Gifted Instruction**

There are no Wages associated with this Cost Center

Non-Wages - Cost Center #61008

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
522000	FICA (Social Security)	0	0	0	0	0.0%
522100	Medicare	0	0	0	0	0.0%
526000	Worker's Compensation	0	0	0	0	0.0%
558007	Travel - In System	0	1,700	1,700	0	0.0%
558008	Travel - Out of System	2,324	300	300	0	0.0%
561000	Materials and Supplies	4,550	7,786	7,786	0	0.0%
561500	Expendable Equipment	0	0	0	0	0.0%
581000	Registration Fees/Dues	7,408	6,000	6,000	0	0.0%
589000	Other Expenditures	0	0	0	0	0.0%
Grand Total		14,282	15,786	15,786	0	0.0%

**FY2023.2024 Cost Center Object Report
International Baccalaureate**

Wages - Cost Center #61009

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
518300	Extra-Curricular Supplements	0	3,000	1,500	-1,500	-50.0%
Total		0	3,000	1,500	-1,500	-50.0%

Non-Wages - Cost Center #61010

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
558000	Travel	0	0	0	0	0.0%
559500	Other Purchased Services	0	0	3,000	3,000	0.0%
561000	Materials and Supplies	0	35,000	35,000	0	0.0%
561500	Expendable Equipment	0	0	0	0	0.0%
561600	Expendable Computer Equipment	0	14,400	14,400	0	0.0%
581000	Registration Fees/Dues	0	24,550	53,600	29,050	118.3%
Total		0	73,950	106,000	32,050	43.3%

Grand Total		0	76,950	107,500	30,550	39.7%
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**FY2023.2024 Cost Center Object Report
Residential Placement (Ault)**

There are no Wages associated with this Cost Center

Non-Wages - Cost Center #62702

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
559600	Payments To Res. Treat. Fac.	240,356	0	0	0	0.0%
Grand Total		240,356	0	0	0	0.0%

Community Services

There are no Wages associated with this Cost Center

Non-Wages - Cost Center #63302

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
559500	Other Purchased Services	41,107	50,000	50,000	0	0.0%
Grand Total		41,107	50,000	50,000	0	0.0%

FY2023.2024 Cost Center Object Report
GNETS (Georgia Network for Educational & Therapeutic Services)

Wages - Cost Center #64101

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	0	0	525,000	525,000	0.0%
519000	Administrator Salaries	0	0	200,000	200,000	0.0%
Grand Total		0	0	725,000	725,000	0.0%

There are no Non-Wages associated with this Cost Center

**FY2023.2024 Cost Center Object Report
Outgoing Transfers**

There are no Wages associated with this Cost Center

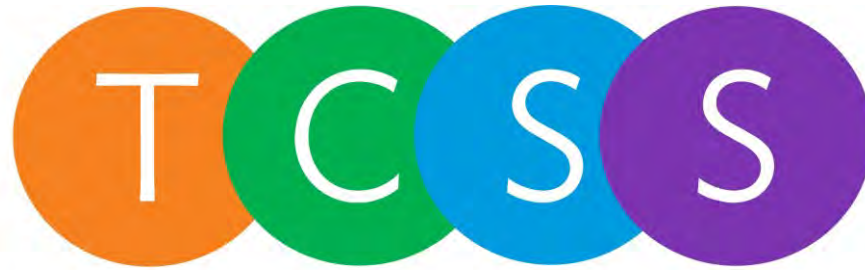
Non-Wages - Cost Center #65002

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
593000	Transfers to other funds	134,394	1,543,335	587,500	-955,835	-61.9%
Total		134,394	1,543,335	587,500	-955,835	-61.9%

System Control Accounts - Cost Center #00000

Object #	Object Description	FY 2021/2022 Actual	FY 2022/2023 Budget	FY 2023/2024 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Salaries, Teachers	554	0	0	0	0.0%
511300	Substitute/Certified	0	0	0	0	0.0%
521000	Employee Benefits/State Health	120	0	0	0	0.0%
522000	Employee Benefits/FICA	68	0	0	0	0.0%
522100	Employee Benefits/Medicare	16	0	0	0	0.0%
524500	PSERS Match	0	0	0	0	0.0%
526000	Worker's Comp Benefits	0	0	0	0	0.0%
559600	Payments To Res. Treat. Fac.	109,912	0	0	0	0.0%
571000	Land Acquisition & Development	0	0	0	0	0.0%
572000	Bldg Acquisition, Construction	0	0	0	0	0.0%
593000	Transfers to other funds	194,177	0	0	0	0.0%
Total		194,177	0	0	0	0.0%

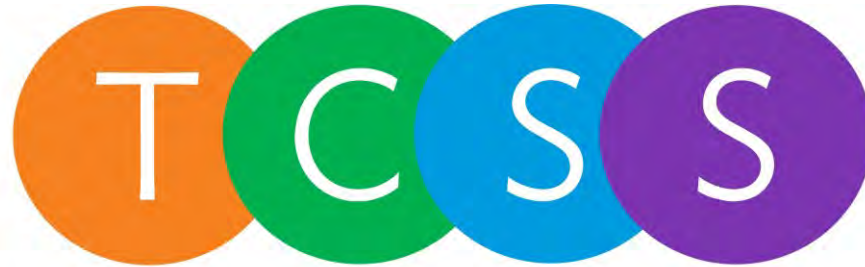
Grand Total for TCSS	123,001,561	143,935,689	143,862,369	-73,320	-0.1%
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Troup County School System

A Place For Every Kid

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Troup County School System

A Place For Every Kid

Grant Funds & School Nutrition Detail Reports

**Troup County School System
Grant Fund
Budget Summary**

Description	Budget 2021	Budget 2022	Budget 2023	Estimated 2024	\$ Change	% Change
Expenditures						
Title I. Part A, Improving Academic Achievement	4,166,430	4,382,177	4,654,394	4,654,394	-	0.0%
Title I, Part D, Neglected and Delinquent Children	125,581	116,739	229,887	229,887	-	0.0%
Title II, Part A, Supporting Effective Instruction	537,126	580,015	580,082	580,082	-	0.0%
Title III, Part A, Instruction for English Learners & Immigrants	73,709	73,599	69,724	69,724	-	0.0%
Title IV, Part A, Student Support and Academic Enrichment	279,599	294,966	317,008	317,008	-	0.0%
Title V, Part B, Rural Education Initiative	239,187	280,156	343,300	343,300	-	0.0%
McKinney-Vento Grant	52,785	49,840	55,292	55,292	-	0.0%
Special Education Preschool	95,163	94,273	79,854	79,854	-	0.0%
Special Education Flow Through	3,042,199	3,197,728	2,862,220	2,862,220	-	0.0%
CTAE Perkins Carryover	14,932	14,742	9,291	9,291	-	0.0%
CTAE Agriculture Education Extended Day	35,960	41,156	39,420	39,420	-	0.0%
CTAE Agriculture Education Extended Year	15,134	17,329	16,598	16,598	-	0.0%
CTAE Extended Day	47,198	64,523	67,719	67,719	-	0.0%
CTAE Industry Certification Grant	21,212	5,000	5,000	5,000	-	0.0%
CTAE Perkins Plus Reserve	18,586	19,986	18,000	18,000	-	0.0%
CTAE Supervision	27,298	23,340	28,667	28,667	-	0.0%
CTAE Perkins Program Improvement	135,945	145,337	135,830	135,830	-	0.0%
CTAE Apprenticeship	34,615	36,486	36,890	36,890	-	0.0%
Preschool Disability Services	109,026	124,049	138,017	138,017	-	0.0%
Residential Treatment Centers	404,406	382,293	458,333	458,333	-	0.0%
Pre-Kindergarten	2,275,778	2,303,329	2,766,556	2,766,556	-	0.0%
L4GA - Literacy for Learning, Living and Leading (5 year grant)	1,142,793	-	-	-	-	0.0%
CARES Act Relief Fund Grant (CARES I)	3,037,438					
ESSR II - CRRSA Act - LEA (CARES II)	12,997,534					
ESSR III - ARP - LEA (CARES III)	29,213,527					
Total Expenditures	\$ 58,143,161	\$ 12,247,063	\$ 12,912,082	\$ 12,912,082	\$ -	0.0%

Troup County School System
Grant Fund
Title I, Part A - Improving the Academic Achievement of the Disadvantaged

Grant Description

Title I, Part A is a part of the Elementary and Secondary Education Act of 1965 as amended by the Every Student Succeeds Act (ESSA). This Act provides federal funds through the Georgia Department of Education to local educational agencies (LEAs) and public schools with high numbers or percentages of poor children to help ensure that all children meet challenging State academic content and student academic achievement standards.

Description	Budget 2021	Budget 2022	Budget 2023	\$ Change	% Change
Wages & Employee Benefits					
Instructional Salaries & Wages	\$ 1,100,152	\$ 1,290,657	\$ 1,101,214	\$ (189,443)	-14.7%
Parent Engagement Salaries & Wages	312,450	318,626	360,712	42,086	13.2%
Instructional Specialist Salaries & Wages	547,050	-	-	-	0.0%
Data Support Salaries & Wages	75,359	72,244	82,074	9,830	13.6%
General Administration Salaries & Wages	131,440	131,920	140,666	8,746	6.6%
Total Wages	2,166,451	1,813,447	1,684,666	(128,781)	-7.1%
FICA Benefits	127,647	144,686	155,675	10,989	7.6%
TRS Benefits	435,149	416,764	435,113	18,349	4.4%
Workers' Compensation Benefits	12,341	16,178	17,407	1,229	7.6%
Medicare Benefits	29,825	33,837	36,409	2,572	7.6%
State Health Benefits	568,323	566,433	577,773	11,340	2.0%
Total Employee Benefits	1,173,285	1,177,898	1,222,377	44,479	3.8%
Total Wages & Employee Benefits	3,339,736	2,991,345	2,907,043	(84,302)	-2.8%
Other Expenditures					
Instructional	388,502	589,688	596,914	7,226	1.2%
Parent Engagement	103,942	66,646	62,339	(4,307)	-6.5%
Professional Development	138,363	636,181	902,192	266,011	41.8%
Administrative	173,484	89,932	166,880	76,948	85.6%
Homeless Set-Aside	12,403	3,500	5,000	1,500	42.9%
Foster Care Set-Aside	10,000	4,885	14,026	9,141	187.1%
Total Other Expenditures	826,694	1,390,832	1,747,351	356,519	25.6%
TOTAL	\$ 4,166,430	\$ 4,382,177	\$ 4,654,394	\$ 272,217	6.2%

Troup County School System
Grant Fund
Title I, Part D, Neglected and Delinquent Youth

Grant Description

The purpose of Title I, Part D is: (Ault Academy / Twin Cedars Youth Services)

- to improve educational services for children and youth in local and State institutions for neglected or delinquent children and youth so that such children and youth have the opportunity to meet the same challenging State academic content standards and challenging State student academic achievement standards that all children in the State are expected to meet;
- to provide such children and youth with the services needed to make a successful transition from institutionalization to further schooling or employment; and
- to prevent at-risk youth from dropping out of school, and to provide dropouts, and children and youth returning from correctional facilities or institutions for neglected or delinquent children and youth, with a support system to ensure their continued education.

Description	Budget 2021	Budget 2022	Budget 2023	\$ Change	% Change
Wages & Employee Benefits					
Instructional Salaries & Wages	\$ 64,892	\$ 57,555	\$ 64,194	\$ 6,639	11.5%
Total Wages	64,892	57,555	64,194	6,639	11.5%
FICA Benefits	3,744	3,568	3,980	412	11.5%
TRS Benefits	11,511	11,402	12,825	1,423	12.5%
Workers' Compensation Benefits	362	403	449	46	11.4%
Medicare Benefits	876	835	931	96	11.5%
State Health Benefits	11,340	22,680	22,680	-	0.0%
Total Employee Benefits	27,833	38,888	40,865	1,977	5.1%
Total Wages & Employee Benefits	92,725	96,443	105,059	8,616	8.9%
Other Expenditures					
Instructional	30,281	13,845	50,144	36,299	262.2%
Professional Development	299	2,540	66,690	64,150	2525.6%
Administrative	2,276	3,911	7,994	4,083	104.4%
Total Other Expenditures	32,856	20,296	124,828	104,532	515.0%
TOTAL	\$ 125,581	\$ 116,739	\$ 229,887	\$ 113,148	96.9%

Troup County School System
Grant Fund
Title II, Part A - Supporting Effective Instruction

Grant Description

Title II, Part A was originally authorized as Eisenhower Professional Development and the Class Size Reduction programs under the Elementary and Secondary Education Act (ESEA) of 1965, was reauthorized in 2001 by the No Child Left Behind Act (NCLB) and in 2015 by the Every Student Succeeds Act (ESSA). The purpose of the Title II, Part A grant is

- to increase student achievement consistent with challenging State academic standards,
- to improve the quality and effectiveness of teachers, principals and other school leaders,
- to increase the number of teachers, principals and other school leaders who are effective in improving student academic achievement in schools, and
- to provide low-income and minority student greater access to effective of teachers, principals and other school leaders.

Description	Budget 2021	Budget 2022	Budget 2023	\$ Change	% Change
Wages & Employee Benefits					
Administrative Salaries & Wages	\$ 69,192	\$ 50,901	\$ 191,956	\$ 141,055	277.1%
Substitute Salaries & Wages	13,000	13,000	-	(13,000)	-100.0%
Supplemental Salaries & Wages	80,000	45,000	37,738	(7,262)	-16.1%
Total Wages	162,192	108,901	229,694	120,793	110.9%
FICA Benefits	7,576	6,791	11,902	5,111	75.3%
TRS Benefits	23,292	21,612	38,353	16,741	77.5%
Workers' Compensation Benefits	733	801	1,344	543	67.8%
Medicare Benefits	1,770	1,618	2,782	1,164	71.9%
State Health Benefits	10,773	6,237	23,247	17,010	272.7%
Total Employee Benefits	44,144	37,059	77,628	40,569	109.5%
Total Wages & Employee Benefits	206,336	145,960	307,322	161,362	110.6%
Other Expenditures					
Consultants	-	-	-	-	0.0%
Travel	18,698	27,762	-	(27,762)	-100.0%
Software	33,000	29,000	-	(29,000)	-100.0%
Registration Fees	70,000	67,762	-	(67,762)	-100.0%
Audit/Indirect Costs	11,704	10,620	11,424	804	7.6%
Private School Set-Aside	17,388	13,911	16,336	2,425	17.4%
Transfer to Title I, Part A Funds	180,000	285,000	245,000	(40,000)	-14.0%
Total Other Expenditures	330,790	434,055	272,760	(161,295)	-37.2%
TOTAL	\$ 537,126	\$ 580,015	\$ 580,082	\$ 67	0.0%

Troup County School System
Grant Fund
Title III, Part A - Language Instruction for English Learners and Immigrant Students

Grant Description

Title III, Part A awards subgrants to eligible Local Education Agencies (LEA) to help ensure that English learners (ELs), including immigrant children and youth, attain English proficiency and develop high levels of academic achievement in English.

Title III, Part A EL Language Programs are a variety of supplemental services and activities provided to EL students, their teachers, and their families beyond the schools' legal obligations to English learners and their limited English proficient parents. All Federal Program services are provided within the Systems of Continuous Improvement framework.

Description	Budget 2021	Budget 2022	Budget 2023	\$ Change	% Change
Wages & Employee Benefits					
Instructional Salaries & Wages	\$ -	\$ 4,268	\$ 2,366	\$ (1,902)	-44.6%
Parent Engagement Salaries & Wages	12,000	15,000	-	(15,000)	-100.0%
Extended Learning Salaries & Wages	14,877	21,506	-	(21,506)	-100.0%
Professional Development Salaries & Wages	-	-	10,800	10,800	100.0%
General Administration Salaries & Wages	700	700	-	(700)	-100.0%
Total Wages	27,577	41,474	13,166	(28,308)	-68.3%
FICA Benefits	901	135	1,293	1,158	857.8%
TRS Benefits	2,772	460	1,263	803	174.6%
Workers' Compensation Benefits	104	15	49	34	226.7%
Medicare Benefits	211	31	3,185	3,154	10174.2%
Total Employee Benefits	3,988	641	5,790	5,149	803.3%
Total Wages & Employee Benefits	31,565	42,115	18,956	(23,159)	-55.0%
Other Expenditures					
Instructional	23,800	15,916	17,428	1,512	9.5%
Parent Engagement	1,550	1,950	8,393	6,443	330.4%
Professional Development	8,500	7,600	24,947	17,347	228.3%
Extended Learning Transportation	8,294	6,018	-	(6,018)	-100.0%
Total Other Expenditures	42,144	31,484	50,768	19,284	61.3%
TOTAL	\$ 73,709	\$ 73,599	\$ 69,724	\$ (3,875)	-5.3%

Troup County School System
Grant Fund
Title IV, Part A - Student Support and Academic Enrichment

Grant Description

Authorized in December 2015, the Every Student Succeeds Act (ESSA) introduced a new block formula grant under Title IV, Part A with a wide range of allowable uses. Title IV, Part A, Student Support and Academic Enrichment (SSAE) grants are intended to improve students' academic achievement by increasing the capacity of States, LEAs, schools, and local communities to:

- provide all students with access to a well-rounded education,
- improve school conditions for student learning, and
- improve the use of technology in order to improve the academic achievement and digital literacy of all students. (ESEA section 4101).

Description	Budget 2021	Budget 2022	Budget 2023	\$ Change	% Change
Wages & Employee Benefits					
Instructional Salaries & Wages	\$ -	\$ -	\$ -	\$ -	0.0%
Administrative Salaries & Wages	151738	147776	87979	(59797)	-40.5%
Supplemental Salaries & Wages	16500	16500	25400	8900	53.9%
Total Wages	168238	164276	113379	(50897)	-31.0%
FICA Benefits	10431	10185	6720	(3465)	-34.0%
TRS Benefits	32066	32543	21654	(10889)	-33.5%
Workers' Compensation Benefits	1009	1150	759	(391)	-34.0%
Medicare Benefits	2440	2382	1572	(810)	-34.0%
State Health Benefits	11340	11340	11340	0	0.0%
Total Employee Benefits	57286	57600	42045	(15555)	-27.0%
Total Wages & Employee Benefits	225524	221876	155424	(66452)	-30.0%
Other Expenditures					
Instructional	36525	25500	137700	112200	440.0%
Travel	773	3611	8008	4397	121.8%
Registration	3500	867	1047	180	20.8%
Administrative	6051	9619	6340	(3279)	-34.1%
Private School Set-Aside	7226	7618	8489	871	11.4%
8th Grade Keystone Program Transportation	0	25875	0	(25875)	-100.0%
Total Other Expenditures	54075	73090	161584	88494	121.1%
TOTAL	\$ 279,599	\$ 294,966	\$ 317,008	\$ 22,042	7.5%

Staffing Breakdown

Description	Budget 2021	Budget 2022	Budget 2023
PBIS Specialist	1	1	0
District Mental Health Coordinator	1	1	1
	2	2	2

Troup County School System
Grant Fund
Title V, Part B - Rural Education Initiative

Grant Description

The Rural Education Initiative is designed to assist rural school districts in using federal resources more effectively to improve the quality of instruction and student academic achievement. The Rural and Low Income Schools (RLIS) program is an initiative that provides grant funds to rural LEAs that serve concentrations of children from low-income families. Under the RLIS program, the U.S. Department of Education awards funds by formula to State Education Agencies (SEAs) to provide subgrants to eligible LEAs to support a range of authorized activities to support student achievement.

Description	Budget 2021	Budget 2022	Budget 2023	\$ Change	% Change
Wages & Employee Benefits					
Administrative Salaries & Wages	\$ 81,652	\$ 84,001	\$ 168,015	\$ 84,014	100.0%
Instructional Salaries & Wages	18097	60749	34331	(26418)	-43.5%
Total Wages	99749	144750	202346	57596	39.8%
FICA Benefits	6181	8974	11564	2590	28.9%
TRS Benefits	19001	28676	20798	(7878)	-27.5%
Workers' Compensation Benefits	598	1013	1306	293	28.9%
Medicare Benefits	1446	2099	2704	605	28.8%
State Health Benefits	22680	34020	34020	0	0.0%
Total Employee Benefits	49906	74782	70392	(4390)	-5.9%
Total Wages & Employee Benefits	149655	219532	272738	53206	24.2%
Other Expenditures					
Instructional	84275	45348	45000	(348)	-0.8%
Travel	0	0	7500	7500	100.0%
Registration	0	6090	5870	(220)	-3.6%
Administrative	5257	9186	12192	3006	32.7%
Total Other Expenditures	89532	60624	70562	9938	16.4%
TOTAL	\$ 239,187	\$ 280,156	\$ 343,300	\$ 63,144	22.5%

Troup County School System
Grant Fund
McKinney-Vento

Grant Description

The McKinney-Vento Education for Homeless Children and Youth program is designed to address the problems that homeless children and youth have faced in enrolling, attending, and succeeding in school. Under this program, State educational agencies must ensure that each homeless child and youth has equal access to the same free, appropriate public education, including a public preschool education, as other children and youth.

Description	Budget 2021	Budget 2022	Budget 2023	\$ Change	% Change
Wages & Employee Benefits					
Supplemental Salaries & Wages	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ -	0.0%
Total Wages	6,000.00	6,000.00	6,000.00	-	0.0%
FICA Benefits	372.00	372.00	372.00	-	0.0%
TRS Benefits	1,144.00	1,188.00	1,199.00	11.00	0.9%
Workers' Compensation Benefits	36.00	42.00	42.00	-	0.0%
Medicare Benefits	87.00	87.00	87.00	-	0.0%
State Health Benefits	-	-	-	-	0.0%
Total Employee Benefits	1,639.00	1,689.00	1,700.00	11.00	0.7%
Total Wages & Employee Benefits	7,639.00	7,689.00	7,700.00	11.00	0.1%
Other Expenditures					
Instructional	7,693.00	5,000.00	-	(5,000.00)	-100.0%
Travel	1,000.00	-	2,000.00	2,000.00	100.0%
Registration	300.00	1,803.00	2,000.00	197.00	10.9%
Administrative	1,153.00	1,656.00	2,002.00	346.00	20.9%
Student Transportation	35,000.00	33,692.00	41,590.00	7,898.00	23.4%
Total Other Expenditures	45,146.00	42,151.00	47,592.00	5,441.00	12.9%
TOTAL	\$ 52,785.00	\$ 49,840.00	\$ 55,292.00	\$ 5,452.00	10.9%

Troup County School System
Grant Fund
IDEA - Special Education Preschool

Grant Description

In the Preschool Grants Program (Section 619 of Part B of IDEA), federal funds are allocated to the state education agency in each state to support the delivery of special education and related services to individuals with disabilities ages three through five.

Description	Budget 2021	Budget 2022	Budget 2023	\$ Change	% Change
Wages & Employee Benefits					
Instructional Salaries & Wages	\$ 58,635	\$ 30,000	\$ 53,863	\$ 23,863	79.5%
Substitute Paraprofessional Wages	300	585	-	(585)	-100.0%
Total Wages	58,935	30,585	53,863	23,278	76.1%
FICA Benefits	1,500	1,500	1,100	(400)	-26.7%
TRS Benefits	4,400	4,400	3,500	(900)	-20.5%
Workers' Compensation Benefits	150	150	150	-	0.0%
Medicare Benefits	400	400	300	(100)	-25.0%
State Health Benefits	10,378	11,378	11,300	(78)	-0.7%
Total Employee Benefits	16,828	17,828	16,350	(1,478)	-8.3%
Total Wages & Employee Benefits	75,763	48,413	70,213	21,800	45.0%
Other Expenditures					
Instructional	11,400	28,540	8,141	(20,399)	-71.5%
Professional Development	-	15,000	-	(15,000)	100.0%
Contracted Services (Preschool Evaluations)	8,000	-	-	-	0.0%
Administrative	-	2,320	1,500	(820)	-35.3%
Total Other Expenditures	19,400	45,860	9,641	(36,219)	-79.0%
TOTAL	\$ 95,163	\$ 94,273	\$ 79,854	\$ (14,419)	-15.3%

Troup County School System
Grant Fund
IDEA - Special Education Flowthrough Grant

Grant Description

A Comprehensive Plan for Special Education and Related Services annually for serving all eligible children with disabilities ages 3 through 21, including parentally-placed private and home school students and those in local jails within the LEA's jurisdiction (Georgia Rule 160-4-7-.17).

Description	Budget 2021	Budget 2022	Budget 2023	\$ Change	% Change
Wages & Employee Benefits					
Instructional Salaries & Wages	\$ 975,000	\$ 1,075,000	\$ 970,194	\$ (104,806)	-9.7%
Extended Day Salaries & Wages	35,000	65,303	20,000	(45,303)	-69.4%
Supplemental Salaries & Wages	25,750	115,000	43,750	(71,250)	-62.0%
Parent Mentor Salaries & Wages	18,000	-	-	-	0.0%
Transportation Salaries & Wages	183,000	184,000	200,000	16,000	8.7%
Administrative Salaries & Wages	112,000	128,000	122,000	(6,000)	-4.7%
Total Wages	1,348,750	1,567,303	1,355,944	(211,359)	-13.5%
FICA Benefits	74,358	78,586	105,276	26,690	34.0%
TRS Benefits	221,842	242,903	63,289	(179,614)	-73.9%
Workers' Compensation Benefits	8,025	12,421	31,091	18,670	150.3%
Medicare Benefits	16,854	21,444	32,344	10,900	50.8%
State Health Benefits	583,997	623,700	650,000	26,300	4.2%
Total Employee Benefits	905,076	979,054	882,000	(97,054)	-9.9%
Total Wages & Employee Benefits	2,253,826	2,546,357	2,237,944	(308,413)	-12.1%
Other Expenditures					
Instructional	80,873	181,339	85,200	(96,139)	-53.0%
Contracted Services	582,500	-	322,718	322,718	100.0%
Student Transportation	10,000	13,000	5,000	(8,000)	-61.5%
Computer Equipment and Software	60,000	120,000	38,000	(82,000)	-68.3%
Professional Learning	20,000	270,250	97,634	(172,616)	-63.9%
Travel	35,000	23,846	30,724	6,878	28.8%
Administrative Costs	-	42,936	45,000	2,064	4.8%
Total Other Expenditures	788,373	651,371	624,276	(27,095)	-4.2%
TOTAL	\$ 3,042,199	\$ 3,197,728	\$ 2,862,220	\$ (335,508)	-10.5%

Troup County School System
Grant Fund
CTAE Perkins Carryover

Grant Description

The funds allocated by the Perkins V-Carry Over Grant must be budgeted for activities to improve Career and Technical Education programs as provided for in the 2018 Strengthening Career and Technical Education for the 21st Century Act (Perkins V). Each eligible recipient that receives funds under the Perkins V Act shall use such funds to develop, coordinate, implement, or improve CTAE pathways to meet the needs identified in the Comprehensive Local Needs Assessment (CLNA).

Description	Budget 2021	Budget 2022	Budget 2023	\$ Change	% Change
Expenditures					
Instructional Materials and Supplies	-	394	5,333	4,939	1253.6%
Instructional Expendable Equipment	9,500	9,827	2,696	(7,131)	-72.6%
Instructional Computer Equipment	130	3,999	-	(3,999)	-100.0%
Instructional Resource Books	-	522	750	228	43.7%
Instructional Equipment	5,302	-	-	-	0.0%
Instructional Technology Supplies	-	-	512	512	100.0%
Total Other Expenditures	14,932	14,742	9,291	(5,451)	-37.0%
TOTAL	\$ 14,932	\$ 14,742	\$ 9,291	\$ (5,451)	-37.0%

Troup County School System
Grant Fund
CTAE Agriculture Education Extended Day

Grant Description

The available funds will be allocated based on the Programs of Work (for both High School and Middle School teachers) that have been reviewed and approved for submission at the system level should be included in the budget portion of the application for this program. Funds are anticipated to be available to support Agricultural Education teachers for work beyond the regular workday to provide work-based learning and leadership development opportunities for students in accordance with State Board Rule: 160-4-3-.11, and the completed Extended Day Programs of Work. . To qualify for these funds, teachers cannot be earning FTE funds for all segments of the school day.

Description	Budget 2021	Budget 2022	Budget 2023	\$ Change	% Change
Wages & Employee Benefits					
Extended Day Salaries & Wages	\$ 34,023	\$ 41,156	\$ 39,420	\$ (1,736)	-4.2%
Other Expenditures					
Instructional Materials & Supplies	1,034	-	-	-	0.0%
Instructional Expendable Equipment	903	-	-	-	0.0%
Total Other Expenditures	1,937	-	-	-	0.0%
TOTAL	\$ 35,960	\$ 41,156	\$ 39,420	\$ (1,736)	-4.2%

Troup County School System
Grant Fund
CTAE Agriculture Education Extended Year

Grant Description

The funds allocated are based on the state funds available and the 2021-2022 Programs of Work for Agricultural Education Teachers (both High School and Middle School teachers). Available grant funds may be used to pay up to half the base summer salary for Agricultural Education teachers involved in approved activities under State Board Rule 160-4-3-.09.

Description	Budget 2021	Budget 2022	Budget 2023	\$ Change	% Change
Wages & Employee Benefits					
Extended Year Salaries & Wages	\$ 15,134	\$ 17,329	\$ 16,598	\$ (731)	-4.2%
TOTAL	\$ 15,134	\$ 17,329	\$ 16,598	\$ (731)	-4.2%

Troup County School System
Grant Fund
CTAE Extended Day

Grant Description

Funds will be allocated based on the Programs of Work (POWs) that have been approved at the system level, and the amount of state board approved funds made available for this grant. The Extended Day funds are to support fulltime high school grades 9-12 Career and Technical Education teachers for work beyond the regular workday to provide work based learning and leadership development opportunities for students in accordance with State Board Rule 160-4-3.11, the Georgia Career Related Education Manual including Standards for Work-Based Learning, and the completed Extended Day Programs of Work. To qualify for these funds, teachers cannot be earning FTE funds for all segments of the school day.

Description	Budget 2021	Budget 2022	Budget 2023	\$ Change	% Change
Wages & Employee Benefits					
Extended Day Salaries & Wages	\$ 47,198	\$ 64,523	\$ 67,719	\$ 3,196	5.0%
TOTAL	\$ 47,198	\$ 64,523	\$ 67,719	\$ 3,196	5.0%

**Troup County School System
Grant Fund
CTAE Industry Certification Grant**

Grant Description

The funds allocated must be budgeted for specific career, technical and agricultural education programs to be involved in the Industry Certification process during 2021-2022 (FY22). Funds are to be used for curriculum revision and program improvement expenditures necessary for the program to meet established industry standards. Grant funds may also be used for expenditures related to preparation for the industry team evaluation.

Description	Budget 2021	Budget 2022	Budget 2023	\$ Change	% Change
Expenditures					
Instructional Materials and Supplies	1,667	143	-	(143)	-100.0%
Instructional Expendable Equipment	17,366	3,506	3,200	(306)	-8.7%
Instructional Software	-	1,351	-	(1,351)	-100.0%
Registration	-	-	1,800	1,800	100.0%
Purchased Professional Services	2,179	-	-	-	0.0%
TOTAL	\$ 21,212	\$ 5,000	\$ 5,000	\$ -	0.0%

Troup County School System
Grant Fund
CTAE Perkins Plus Reserve

Grant Description

To meet the intent of the new Perkins V legislation, the Georgia Department of Education has developed the Perkins V- Perkinsplus Reserve Fund grant. The Reserve grant is designed to supplement the resources of local school systems in rural areas, areas with high percentages of career education students; or areas with high numbers of career and technology education students and was adversely affected by the change in the Perkins V funding formula. Funds must be spent in order to foster innovation through the identification and promotion of promising and proven career and technical education programs, practices, and strategies, which may include programs, practices, and strategies that prepare individuals for nontraditional fields; or promote the development, implementation, and adoption of programs of study or career pathways aligned with State-identified high-skill, high-wage, or in-demand occupations or industries.

Description	Budget 2021	Budget 2022	Budget 2023	\$ Change	% Change
Wages & Employee Benefits					
Substitute Wages	\$ 2,000	\$ 2,000	\$ -	\$ (2,000)	-100.0%
Other Expenditures					
Instructional Software	-	-	-	-	0.0%
Purchased Professional Services	16,586	17,986	18,000	14	0.1%
Total Other Expenditures	16,586	17,986	18,000	14	0.1%
TOTAL	\$ 18,586	\$ 19,986	\$ 18,000	\$ (1,986)	-9.9%

Troup County School System
Grant Fund
CTAE Supervision

Grant Description

The CTAE Supervisor/Director grant is supported with funding to provide leadership for Career, Technical and Agricultural Education Programs that are operating programs under an approval Local Plan for Career, Technical and Agricultural Education. The Supervision Grant funding is based on the following levels: (1) two full time positions for 2,000+ CTAE lab Full Time Equivalents (FTEs); (2) one full time position for 300–1,999 CTAE lab FTEs; (3) one half time (1/2) position for 150-299 CTAE lab FTEs; (4) one fourth time (1/4) position for 5-149 FTEs.

Description	Budget 2021	Budget 2022	Budget 2023	\$ Change	% Change
Wages & Employee Benefits					
System Directors Salaries & Wages	\$ 14,429	\$ 11,672	\$ 14,331	\$ 2,659	22.8%
School Directors Salaries & Wages	12,869	11,668	14,336	2,668	22.9%
TOTAL	\$ 27,298	\$ 23,340	\$ 28,667	\$ 5,327	22.8%

Troup County School System
Grant Fund
CTAE Perkins Program Improvement

Grant Description

The funds allocated by the Perkins V-Program Improvement Grant must be budgeted for activities to improve Career and Technical Education programs as provided for in the 2018 Strengthening Career and Technical Education for the 21st Century Act (Perkins V). Each eligible recipient that receives funds under the Perkins V Act shall use such funds to develop, coordinate, implement, or improve CTAE pathways to meet the needs identified in the Comprehensive Local Needs Assessment (CLNA).

Description	Budget 2021	Budget 2022	Budget 2023	\$ Change	% Change
Wages & Employee Benefits					
Supplemental Salaries & Wages	\$ -	\$ 6,500	\$ -	\$ (6,500)	-100.0%
Other Expenditures					
Instructional Software	32,816	48,420	42,716	(5,704)	-11.8%
Instructional Materials & Supplies	7,083	1,970	-	(1,970)	-100.0%
Instructional Expendable Equipment	45,274	21,837	21,770	(67)	-0.3%
Instructional Computer Equipment	48,672	9,279	38,499	29,220	314.9%
Instructional Resource Books	-	1,798	-	(1,798)	-100.0%
Instructional Technology Equipment	-	39,108	21,584	(17,524)	-44.8%
Professional Learning Travel	-	12,000	7,036	(4,964)	-41.4%
Professional Learning Registration	2,100	4,425	4,225	(200)	-4.5%
Total Other Expenditures	135,945	138,837	135,830	(3,007)	-2.2%
TOTAL	\$ 135,945	\$ 145,337	\$ 135,830	\$ (9,507)	-6.5%

Troup County School System
Grant Fund
CTAE Apprenticeship

Grant Description

The grant funds allocated must be budgeted only for cost to support the Youth Apprenticeship program coordinator position and program support. Note: No less than 85% of the grant award must be used towards paying salary and benefits. The Youth Apprenticeship Grant will be funded at the following levels: (1) one full time position for 500-4,000 CTAE Full-Time Equivalents (FTEs); (2) one half time position (1/2) for 150-499 FTEs; (3) one fourth time position (1/4) for 25-149 FTEs.

Description	Budget 2021	Budget 2022	Budget 2023	\$ Change	% Change
Wages & Employee Benefits					
System YAP Salaries & Wages	\$ -	\$ 36,486	\$ 36,890	\$ 404	1.1%
Other Expenditures					
Purchased Professional Services	34,615	-	-	-	0.0%
TOTAL	\$ 34,615	\$ 36,486	\$ 36,890	\$ 404	1.1%

Troup County School System
Grant Fund
Preschool Disability Services

Grant Description

The Individual with Disabilities Education Act (IDEA) Part B Section 619 is intended to help states ensure that all preschool-aged children (3 through 5 years of age) with disabilities receive special education and related services. The Georgia Department of Education is the State Education Agency that is responsible for general supervision and monitoring of this provision. In Georgia, preschool-aged children with disabilities receive their special education and/or related services in their local school districts.

Description	Budget 2021	Budget 2022	Budget 2023	\$ Change	% Change
Wages & Employee Benefits					
Instructional Salaries & Wages	\$ 63,688	\$ 82,749	\$ 90,000	\$ 7,251	8.8%
FICA Benefits	5,600	4,500	4,500	-	0.0%
TRS Benefits	14,700	8,500	16,517	8,017	94.3%
Workers' Compensation Benefits	1,000	4,500	600	(3,900)	-86.7%
Medicare Benefits	300	700	3,000	2,300	328.6%
State Health Benefits	23,117	23,100	23,400	300	1.3%
Total Employee Benefits	44,717	41,300	48,017	6,717	16.3%
Total Wages & Employee Benefits	108,405	124,049	138,017	13,968	11.3%
Other Expenditures					
Instructional Materials and Supplies	621	-	-	-	0.0%
Instructional Travel	-	-	-	-	0.0%
Total Other Expenditures	621	-	-	-	0.0%
TOTAL	\$ 109,026	\$ 124,049	\$ 138,017	\$ 13,968	11.3%

**Troup County School System
Grant Fund
Residential Treatment Centers**

Grant Description

In 2006, the Georgia Legislature passed Senate Bill 618 transferring the education responsibility for children in state custody from state agencies, the Department of Human Services(DHS) or the Department of Juvenile Justice (DJJ), or the Department of Behavioral Health and Developmental Disabilities (DBHDD) to Local Education Agencies (LEAs). This bill amended Section 20-2-133 of the Official Code of Georgia Annotated (O.C.G.A).

Description	Budget 2021	Budget 2022	Budget 2023	\$ Change	% Change
Wages & Employee Benefits					
Instructional Salaries & Wages	\$ 310,803	\$ 293,163	\$ 348,204	\$ 55,041	18.8%
Total Wages	310,803	293,163	348,204	55,041	18.8%
FICA Benefits	19,270	18,589	23,899	5,310	28.6%
TRS Benefits	56,613	62,076	37,553	(24,523)	-39.5%
Workers' Compensation Benefits	2,176	3,352	18,448	15,096	450.4%
Medicare Benefits	4,507	5,113	19,192	14,079	275.4%
Total Employee Benefits	82,566	89,130	99,092	9,962	11.2%
Total Wages & Employee Benefits	393,369	382,293	447,296	65,003	17.0%
Other Expenditures					
Instructional Materials and Supplies	9,537	-	9,537	9,537	100.0%
School Repairs and Maintenance	1,500	-	1,500	1,500	100.0%
Total Other Expenditures	11,037	-	11,037	11,037	100.0%
TOTAL	\$ 404,406	\$ 382,293	\$ 458,333	\$ 76,040	19.9%

Troup County School System
Grant Fund
Pre-Kindergarden

Grant Description

Georgia's Pre-K Program is a lottery funded educational program for Georgia's four year olds to prepare children for Kindergarten.

Description	Budget 2021	Budget 2022	Budget 2023	\$ Change	% Change
Wages & Employee Benefits					
Instructional Salaries & Wages	\$ 1,453,104	\$ 1,502,066	\$ 1,738,998	\$ 236,932	15.8%
General Administration Salaries & Wages	-	-	-	-	0.0%
Total Wages	1,453,104	1,502,066	1,738,998	236,932	15.8%
FICA Benefits	85,376	85,862	107,818	21,956	25.6%
TRS Benefits	284,284	277,851	347,452	69,601	25.0%
Workers' Compensation Benefits	10,762	11,106	12,173	1,067	9.6%
Medicare Benefits	19,466	20,081	25,215	5,134	25.6%
State Health Benefits	399,786	383,363	396,900	13,537	3.5%
Total Employee Benefits	799,674	778,263	889,558	111,295	14.3%
Total Wages & Employee Benefits	2,252,778	2,280,329	2,628,556	348,227	15.3%
Other Expenditures					
Instructional	23,000	23,000	138,000	115,000	500.0%
TOTAL	\$ 2,275,778	\$ 2,303,329	\$ 2,766,556	\$ 463,227	20.1%

Troup County School System
Grant Fund
L4GA Grant - Literacy for Learning, Living, and Leading

Grant Description

Introduced in 2016, L4GA is a unique approach to improving literacy that pairs community-driven action with research-proven instruction. In its first round, funded by a federal Striving Readers grant of \$61.5 million, 38 school districts (map below) partnered with early learning and care providers as well as community organizations to implement community efforts and improve classroom instruction. By working together, schools, early learning providers and caretakers, and community leaders are moving the needle on literacy – in 2019, third-grade students showed significant gains in English Language Arts and grade-level reading. Georgia was awarded a total of \$179,174,766 over five years to continue the L4GA initiative, which aims to improve literacy outcomes for students from birth through grade 12. The Georgia Department of Education awarded a second round of Literacy for Learning, Living, and Leading in Georgia (L4GA) grants to 23 school districts. The goal of L4GA is to improve student literacy learning. The grants awarded total \$22,101,554.

Description	Budget 2018	Budget 2021	\$ Change	% Change
Wages & Employee Benefits				
Supplemental Salaries & Wages	\$ 25,538	\$ 89,000	\$ 63,462	248.5%
Facilitator Salaries & Wages		236,341	236,341	100.0%
Total Wages	25,538	325,341	299,803	1173.9%
FICA Benefits	853	26,282	25,429	2981.1%
TRS Benefits	1,876	46,806	44,930	2395.0%
Workers' Compensation Benefits	96	1,195	1,099	1144.8%
Medicare Benefits	209	3,949	3,740	1789.5%
State Health Benefits	1,043	35,047	34,004	3260.2%
Total Employee Benefits	4,077	113,279	109,202	2678.5%
Total Wages & Employee Benefits	29,615	438,620	409,005	1381.1%
Other Expenditures				
Instructional	862,346	363,906	(498,440)	-57.8%
Professional Development	568,693	209,866	(358,827)	-63.1%
Extended Learning Transportation	2,619	-	(2,619)	-100.0%
Parent Engagement	-	126,401	126,401	100.0%
Administrative	-	4,000	4,000	100.0%
Total Other Expenditures	1,433,658	704,173	(729,485)	-50.9%
TOTAL	\$ 1,463,273	\$ 1,142,793	\$ (320,480)	-21.9%

**Troup County School System
Grant Fund
CARES Act Relief Fund Grant (CARES I)**

Grant Description

The Coronavirus Aid, Relief, and Economic Security (CARES) Act provides education funding to state education agencies and local education agencies to support schools as they are dealing with the effects of the COVID-19 Pandemic. Funding has not yet been distributed to state education agencies, but GaDOE is proactively planning to structure the CARES Act stimulus funding to LEAs to specifically address:

- At-risk Student Populations
- Distance/Remote Learning
- School Meals
- Mental and Physical Health
- Supplemental Learning
- Facilities/Equipment
- Continuity of Core Staff and Services

While the Elementary and Secondary School Emergency Relief Fund allocates funds to LEAs based on their Title I allocations, these are not Title I funds.

Description	Budgeted Amount
Wages & Employee Benefits	
Salaries & Wages	-
Classified Employees Health Insurance Benefits	2,514,500
Total Wages & Employee Benefits	2,514,500
Other Expenditures	
Laptops for Student Distance Learning	36,007
PPE Supplies for Students and Staff	294,770
Air Humidifiers and Touchless Water Dispensers	2,235
Walk-Through Thermometers	108,993
Private School Allotment	80,933
Total Other Expenditures	522,938
TOTAL	\$ 3,037,438

Troup County School System
Grant Fund
ESSR II - CRRSA Act - LEA (CARES II)

Grant Description

The Coronavirus Response and Relief Supplemental Appropriation (CRRSA) Act signed into law by President Donald Trump on December 27, 2020, provides an additional \$54.3 billion for an ESSER II fund. Following the same distribution as the CARES Act, which is based on the share of ESEA Title I, Part A funds follows the same use for coronavirus-response activities. Planning for and coordinating activities that address learning loss, preparing schools for reopening, testing, repairing, upgrading projects to improve air quality in school buildings, and additional activities authorized by federal elementary and secondary education laws are continually permitted.

Description	Budgeted Amount
Wages & Employee Benefits	
School Nurse Salaries & Wages	277,832
Extended Learning Teacher Salaries & Wages	1,473,803
Extended Learning Support Staff Salaries & Wages	75,000
Extended Learning Administrative Salaries & Wages	105,240
Total Wages & Employee Benefits	1,931,875
FICA Benefits	147,546
TRS Benefits	413,759
Workers' Compensation Benefits	41,294
Medicare Benefits	55,782
State Health Benefits	8,403,328
Total Employee Benefits	9,061,709
Total Wages & Employee Benefits	10,993,584
Other Expenditures	
Extended Learning Instructional Materials & Supplies	143,050
Extended Learning Student Transportation	752,140
PPE Supplies for Students and Staff	250,000
Supplies for Building and Bus Antimicrobial Treatments	150,000
Supplies for Bottle Filling Station Conversions	122,905
Laptops for Student Distance Learning	500,000
System Food Truck	85,855
Total Other Expenditures	2,003,950
TOTAL	\$ 12,997,534

Troup County School System
Grant Fund
ESSR III - ARP - LEA (CARES III)

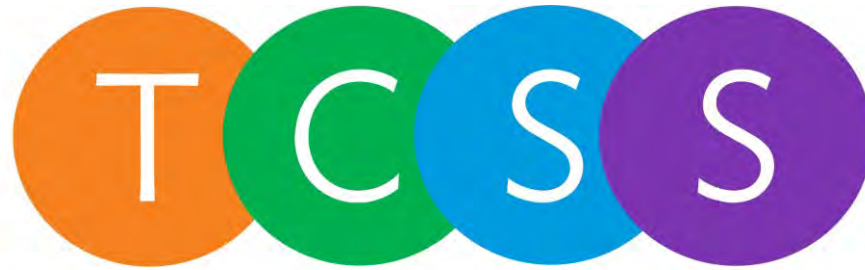
Grant Description

The American Rescue Plan (ARP) Act was signed into law by President Joe Biden on March 11, 2021, to speed up the United States' recovery from the economic and health effects of the COVID-19 pandemic and the ongoing recession. ARP ESSER funds will allow SEAs to take additional steps to reopen schools for in-person instruction, keep them open safely, and address the disruptions to teaching and learning resulting from the pandemic.

Description	Budgeted Amount
Wages & Employee Benefits	
Virtual Academy Salaries & Wages	1,566,150
Troup County Career Center Salaries & Wages	1,020,000
HOPE Academy Salaries & Wages	168,757
Academic/Behavior Interventionalists Salaries & Wages	2,619,360
8.5 Program Salaries & Wages	614,394
Preferred Substitute Salaries & Wages	1,100,613
Technology Specialist Salaries & Wages	742,500
School Nurse Salaries & Wages	525,000
Social Worker Salaries & Wages	450,000
Academic Instructional Coach Salaries & Wages	216,000
Tutoring Supplements for Teachers	450,000
Extended Learning Salaries & Wages	2,418,132
Total Wages & Employee Benefits	11,890,906
FICA Benefits	619,214
TRS Benefits	1,907,018
Workers' Compensation Benefits	68,471
Medicare Benefits	140,585
State Health Benefits	1,932,868
Total Employee Benefits	4,668,156
Total Wages & Employee Benefits	16,559,062
Other Expenditures	
Virtual Tutoring Services	145,000
Extended Learning Materials & Supplies	50,000
PPE Supplies for Students and Staff	200,000
Supplies for Building and Bus Antimicrobial Treatments	200,000
Virtual Academy Furniture	153,704
Voice Amplification Devices	524,880
Portable Air Conditioning Units	52,726
Virtual Academy Expendable Equipment	200,000
Promethean ActivPanels	2,500,000
Laptops for Student Distance Learning	5,000,000
Instructional Software	2,028,230
Fuel for Buses	868,950
Activity Buses	337,500
Student Transportation	393,475
Total Other Expenditures	12,654,465
TOTAL	\$ 29,213,527

School Food and Nutrition
FY2023/2024 Budget Proposal

Description	FY 2023-2024 Budget
Revenue	
Interest Income	-
Student Lunch/Breakfast	519,915
Supplemental Sales	220,000
Adult Meals	51,750
Other Local Revenues	-
State Grant	185,100
Federal Grant	5,175,870
Federal Breakfast Program	1,833,160
Federal Snacks Program	97,200
Supper Program	439,950
USDA Commodities	551,969
Chartwells Payroll Credit	1,569,190
Total Revenue	10,644,104
Expense	
Salaries & Benefits	2,914,147
Commodity Hauling	25,000
Other Purchased Services	27,000
Food Usage (Management)	5,126,000
USDA Purchases	551,969
Total FSMC Expenses	8,644,116
Purchased Professional Services	41,000
Grease Traps	53,000
Repairs/Maintenance	225,000
Other Property Services	11,000
Travel	6,000
Supplies	27,000
Expendable Equipment	21,000
Equipment	50,000
Depreciation	170,000
Registration Fees/Dues	1,300
Total TCSS Expenses	605,300
Grand Total Expenses	9,249,416
Excess Revenue (Deficit)	1,394,688



Troup County School System

A Place For Every Kid

Supplemental Information

**FY2023/2024 Full Time Equivalent Employee Report
General Fund - Schools**

Cost Center #	Cost Center Name	Teacher	Art/Music/ PE	Principal	Assistant Principal	ParaPro	Executive Secretary	Clerical	Media Specialist	Elem. Counselor	Secondary Counselor	Graduation Specialist	Other Mgt. Personnel	Other Adm. Pers.	Grand Total
30601	Berta Weathersbee Elementary	22.00	3.00	1.00	1.00	3.00	1.00	1.00		1.00					33.00
30801	Hollis Hand Elementary	36.00	2.00	1.00	1.00	2.25	1.00	1.00	1.00	1.00					46.25
34001	Hillcrest Elementary	23.00	1.00	1.00	1.00	5.81	1.00	1.00	0.49	1.00					35.30
34101	Long Cane Elementary	34.00	2.00	1.00	1.00	5.00		2.00	1.00	1.00					47.00
34301	Rosemont Elementary	33.50	3.00	1.00	1.00	3.75	1.00	1.00	1.00	1.00					46.25
34401	West Point Elementary	26.00	1.00	1.00	1.00	3.00	1.00	1.00	1.00	1.00					36.00
34501	Ethel Kight Elementary	39.00	3.00	1.00	1.00	8.50	1.00	1.00	1.00	1.00					56.50
34601	Clearview Elementary	38.49	2.00	1.00	2.00	4.63	1.00	1.00	1.00	1.00					52.12
35101	Hogansville Elementary	29.00	4.00	1.00	1.00	4.69	1.00	1.00	1.00	1.00					43.69
36401	Callaway Elementary	39.59	2.00	1.00	2.00	5.31	1.00	1.00	1.00	1.00					53.91
36601	Franklin Forest Elementary	44.00	2.00	1.00	2.00	4.75	2.00		1.00	1.00					57.75
41501	Gardner Newman Middle	69.00		1.00	2.00	6.69	1.00	4.00	1.00		3.00			1.00	88.69
45701	Long Cane Middle	64.49	4.00	1.00	2.00	5.50		5.00	1.00		3.00			2.00	87.99
46001	Callaway Middle	46.00	2.00	1.00	2.00	8.69		1.88	1.00		2.00			1.00	65.56
50301	LaGrange High	70.94		1.00	2.00	4.88	1.00	6.00	1.00		3.00	1.00		2.00	92.82
51001	High School Education	2.00													2.00
54701	Troup High	70.00		1.00	2.00	7.75	2.00	5.00	1.00		3.00	1.00		2.00	94.75
55501	Hope Academy	8.00		1.00	1.00	2.75	1.00				1.00				14.75
55601	Callaway High	55.00		1.00	2.00	6.44	1.00	7.00	1.00		2.00	1.00			76.44
56001	thINC College & Career Academy	19.00		1.00		1.00		4.00			1.00		2.00	1.00	29.00
56991	Troup County Career Center	5.47		1.00		5.00	1.00								12.47
Totals - Schools		774.48	31.00	20.00	27.00	99.38	18.00	43.88	15.49	11.00	18.00	3.00	2.00	9.00	1,072.22

General Fund - Departments

Cost Center #	Cost Center Name	Teacher	Super-intendent	Para-Pro	Exec. Secretary	Clerical	Athletic Trainer	Web Admin	Nurse	Occ. Therapist	Psych-ologist	Social Worker	Fam. Svcs. Coord.	Bus Driver	Maint.	Bus Monitor	Custodial	Other Mgt. Personnel	Other Adm. Pers.	Dept. Total
21003	Student Services				1.00		3.00												1.00	5.00
21101	Social Services											3.00								3.00
21231	School Improvement					0.49												1.00		1.49
21341	Health Care Services								12.19											12.19
21401	Psychological Services										2.98		2.00							4.98
22151	Exceptional Education Admin.				1.00	1.00				1.49								3.00		6.49
22191	Technology				1.00														17.00	18.00
23211	Superintendent		1.00		1.00															2.00
23241	Curriculum & Instruction				2.49													8.00		10.49
25001	Business Services					4.49												2.00	4.00	10.49
26001	Maintenance & Operations				1.00	2.00								1.00	34.00		2.00	3.00		43.00
26541	Custodial																97.38			97.38
27001	Transportation					1.00								120.25	8.00	27.44		5.00	1.00	162.69
28231	Public Relations					1.00		0.75											1.00	2.75
28311	Personnel					6.60												1.49		8.09
28421	Office of Student Assignment					1.00													1.00	2.00
61003	Eng. for Speakers of Other Lang.	4.00																		4.00
61005	Ex. Ed. Instruction	5.69		1.88					0.94											8.51
64101	GNETS Instruction	5.00																	1.00	6.00
Totals - Departments		14.69	1.00	1.88	7.49	17.58	3.00	0.75	13.13	1.49	2.98	3.00	2.00	121.25	42.00	27.44	99.38	23.49	26.00	408.55

Grants

Cost Center #	Cost Center Name	Teacher	Pre-K Teach/Para	Para Pro	Executive Secretary	Clerical	Tech. Specialist	Nurse	Social Worker	Fam. Svcs. Coord.	Bus Driver	Nutrition	Other Mgt. Personnel	Other Adm. Pers.	Other Salaries	Grants Total
60001	Nutrition				1.00							36.63	2.00	16.00		55.63
70201	Title IA - School Improvement	11.34		26.19		1.00				8.00			5.00	7.49	4.31	63.33
70301	Title IA - Negl. & Delinq.			0.88												0.88
70401	Title IVA - Student Supp. & Enrich.														2.00	2.00
70501	Title IIA - Imp. Teacher Quality												2.00			2.00
70901	Title VB - Rural & Low Income														0.60	0.60
71101	Ex. Ed. Preschool	1.00		2.64												3.64
71201	Title VIB - Flowthrough			55.32		1.00				1.00	12.94			1.00		71.26
73501	Cares	29.98		6.00		1.00	6.00	4.50	3.00					2.00		52.48
74401	Pre-K		45.00													45.00
75301	ROTC	4.00														4.00
75401	L4GA Striving Readers												4.00			4.00
Totals - Grants		46.32	45.00	91.03	1.00	3.00	6.00	4.50	3.00	9.00	12.94	36.63	13.00	26.49	6.91	304.82

Summary - All Funds

Teacher	Pre-K Teach/Para	Art/Music/ PE	Super-intendent	Principal	Assistant Principal	Parapro	Executive Secretary	Clerical	Athletic Trainer	Web Admin.	Tech. Specialist	Nurse	Occ. Therapist	Media Specialist
835.49	45.00	31.00	1.00	20.00	27.00	192.28	26.49	64.46	3.00	0.75	6.00	17.63	1.49	15.49

Elem Counselor	Secondary Counselor	Psych-ologist	Social Worker	Fam. Svcs. Coord.	Graduation Specialist	Bus Driver	Maint.	Bus Monitor	Nutrition	Custodial	Other Mgt. Pers.	Other Adm. Per.	Other Salaries	FTE Grand Total
11.00	18.00	2.98	6.00	11.00	3.00	134.19	42.00	27.44	36.63	99.38	38.49	61.49	6.91	1,785.59

TEACHER ALLOCATIONS - ELEMENTARY DIVISION															
	23/24 Proj. Enroll	Allocation Classroom (511000)	EIP Teachers (511000)	Added Support (511000)	Sub-Total (Class, EIP, & Add)	EXED * (511000)	ESOL (511000)	Gifted (511000)	Speech* (511000)	Art (511800)	Music (511800)	P/E (511800)	Media (516500)	Counselor (517200)	Grand Total
Tier 1 Schools															
Berta Weathersbee	241	11.0	3.00	3.00	17.0	2.0	0.3	1.0	0.5	0.5	0.5	1.0	0.5	1.0	24.3
94%															
Callaway	582	27.0	5.00		32.0	4.0	0.5	1.0	1.0	0.5	0.5	1.0	1.0	1.0	42.5
55%															
Clearview	573	27.0	5.00		32.0	4.0	0.5	1.0	1.0	0.5	0.5	1.0	1.0	1.0	42.5
94%															
Ethel Kight	546	25.0	4.00	2.00	31.0	6.0	1.0	1.0	1.5	0.5	0.5	1.0	1.0	1.0	44.5
94%															
Franklin Forest	663	31.0	6.00		37.0	5.0	0.3	1.0	1.0	0.5	0.5	2.0	1.0	1.0	49.3
94%															
Hogansville	397	19.0	4.00	1.00	24.0	3.0	0.2	1.0	1.0	0.5	0.5	1.0	1.0	1.0	33.2
94%															
West Point	381	18.0	3.00	1.00	22.0	3.0	0.3	1.0	1.0	0.5	0.5	1.0	0.5	1.0	30.8
94%															
Tier 2 Schools															
Hillcrest	330	15.0	2.00		17.0	3.0	0.2	1.0	0.5	0.5	0.5	1.0	1.0	1.0	25.7
30%															
Hollis Hand	507	23.0	2.00		25.0	5.0	0.3	1.0	1.5	0.5	0.5	1.0	1.0	1.0	36.8
37%															
Long Cane	548	24.0	3.00		27.0	4.0	0.3	1.0	1.0	0.5	0.5	1.0	1.0	1.0	37.3
34%															
Rosemont	532	24.0	3.00		27.0	4.0	0.2	1.0	1.0	0.5	0.5	1.0	1.0	1.0	37.2
34%															
TCSS	5,300	244.0	40.00	7.00	291.0	43.0	4.0	11.0	11.0	5.5	5.5	12.0	10.0	11.0	404.0
Prior Year	5,212	240	40.0	7.00	287.0	42.0	4.0	11.0	10.5	5.5	5.5	12.0	10.0	11.0	398.5
Tier 1 Schools	22	Greater than 50% Free & Reduced Lunch													
Tier 2 Schools	23	Less than 50% Free & Reduced Lunch													

* includes contracted SLP services

TEACHER ALLOCATIONS - MIDDLE DIVISION										
	2023/24 Proj. Enroll	Classroom & Special Teachers	Music PE (511800)	EXED * (511000)	ESOL (511000)	Gifted (511000)	Speech (511000)	Counselor (517200)	Media (516500)	Grand Total
Callaway	714	41.0	In teacher allocations	6.0	0.5	In teacher allocations	0.5	2.0	1.0	51.0
94%										
Gardner Newman	1,043	59.0		8.0	1.0		1.5	3.0	1.0	73.5
94%										
Long Cane	940	54.0		9.0	0.0		1.0	3.0	1.0	68.0
94%										
TCSS	2,697	154.0		23.0	1.5		3.0	8.0	3.0	192.5

	# of Students	Multiplied by	Student Classes Per day	Divided by	Teacher Teaching Periods	Divided by	Desired Ratio	Equals	Positions
Callaway	714	X	6	/	4	/	26.5	=	41
Gardner Newman	1,043	X	6	/	4	/	26.5	=	59
Long Cane	940	X	6	/	4	/	26.5	=	54
TCSS	2,697								
							Total Positions		154

TEACHER ALLOCATIONS - HIGH DIVISION											
	2023/24 Proj. Enroll	Allocation Classroom & Special Teachers (511000) (511800)	Art Music PE (511800)	EXED * (511000)	ESOL (511000)	Gifted (511000)	Speech* (511000)	Counselor (517200)	Media (516500)	Grad Coach (517800)	Grand Total
Callaway	996	45.0	In teacher allocations	7.0	0.3	In teacher allocations	0.5	2.0	1.0	1.0	56.8
94%											
LaGrange	1,345	57.0		11.0	0.3		0.5	3.0	1.0	1.0	73.8
37%											
Troup	1,405	60.0		9.0	0.3		0.5	3.0	1.0	1.0	74.8
35%											
TCSS	3,746	162.0		27.0	1.0		1.5	8.0	3.0	3.0	205.5

	# of Students (-Spec. Prog.)	Multiplied by	Student Classes Per day	Divided by	Teacher Teaching Periods	Divided by	Desired Ratio	Equals	Positions
Callaway	886	X	4	/	3	/	26	=	45
LaGrange	1,107	X	4	/	3	/	26	=	57
Troup	1,171	X	4	/	3	/	26	=	60
TCSS	3,164								
								Total Positions	162

* includes contracted SLP services

Enrollment Reductions for Special Programs

Callaway	#	Students to Remove from Total
TC3 Students	45	45
WBL Students	66	16.5
THINC	78	39
PSO - Off Campus	37	9.25
		110

LaGrange		Students to Remove from Total
TC3 Students	103	103
WBL Students	66	16.5
THINC	179	89.5
PSO - Off Campus	117	29.25
		238

Troup		Students to Remove from Total
TC3 Students	83	83
WBL Students	109	27.25
THINC	220	110
PSO - Off Campus	53	13.25
		234

Allocations and Enrollment Information FY 2023-2024 Budget

SCHOOL	Cost Center	October 2022 Enrollment	General Supplies	Special Supplies	Media	Vocational	Other	FY 2023-24 Total	FY 2022-23 Total	Change from FY 23
Berta Weathersbee	30602	240	\$ 13,200	\$ 1,200	\$ 3,600	\$ -	\$ 1,800	\$ 19,800	\$ 22,193	\$ (2,393)
Callaway	36402	582	32,010	2,910	8,730	-	4,365	48,015	47,850	165
Clearview	34602	572	31,460	2,860	8,580	-	4,290	47,190	49,253	(2,063)
Ethel Kight	34502	546	30,030	2,730	8,190	-	4,095	45,045	43,230	1,815
Franklin Forest	36602	663	36,465	3,315	9,945	-	4,973	54,698	52,635	2,063
Hillcrest	34002	328	18,040	1,640	4,920	-	2,460	27,060	26,318	743
Hogansville	35102	395	21,725	1,975	5,925	-	2,963	32,588	32,505	83
Hollis Hand	30802	507	27,885	2,535	7,605	-	3,803	41,828	47,273	(5,445)
Long Cane	34102	546	30,030	2,730	8,190	-	4,095	45,045	46,200	(1,155)
Rosemont	34302	533	29,315	2,665	7,995	-	3,998	43,973	40,755	3,218
West Point	34402	381	20,955	1,905	5,715	-	2,858	31,433	27,555	3,878
Total Elementary		5,293	\$ 291,115	\$ 26,465	\$ 79,395	\$ -	\$ 39,698	\$ 436,673	\$ 435,765	\$ 908
Callaway	46002	759	\$ 45,540	\$ 3,795	\$ 11,385	\$ 7,590	\$ 5,693	\$ 74,003	\$ 74,880	\$ (878)
Gardner Newman	41502	1,039	62,340	5,195	15,585	10,390	7,793	101,303	100,425	878
Long Cane	45702	979	58,740	4,895	14,685	9,790	7,343	95,453	94,283	1,170
Total Middle		2,777	\$ 166,620	\$ 13,885	\$ 41,655	\$ 27,770	\$ 20,828	\$ 270,758	\$ 269,588	\$ 1,170
Callaway	55602	921	59,865	\$ 4,605	\$ 13,815	\$ 41,445	\$ 6,908	\$ 126,638	\$ 123,063	\$ 3,575
LaGrange	50302	1,301	84,565	6,505	19,515	58,545	9,758	178,888	174,075	4,813
Troup	54702	1,341	87,165	6,705	20,115	60,345	10,058	184,388	180,675	3,713
Total High		3,563	\$ 231,595	\$ 17,815	\$ 53,445	\$ 160,335	\$ 26,723	\$ 489,913	\$ 477,813	\$ 12,100
Total TCSS		11,633	\$ 689,330	\$ 58,165	\$ 174,495	\$ 188,105	\$ 87,248	\$ 1,197,343	\$ 1,183,165	\$ 14,178

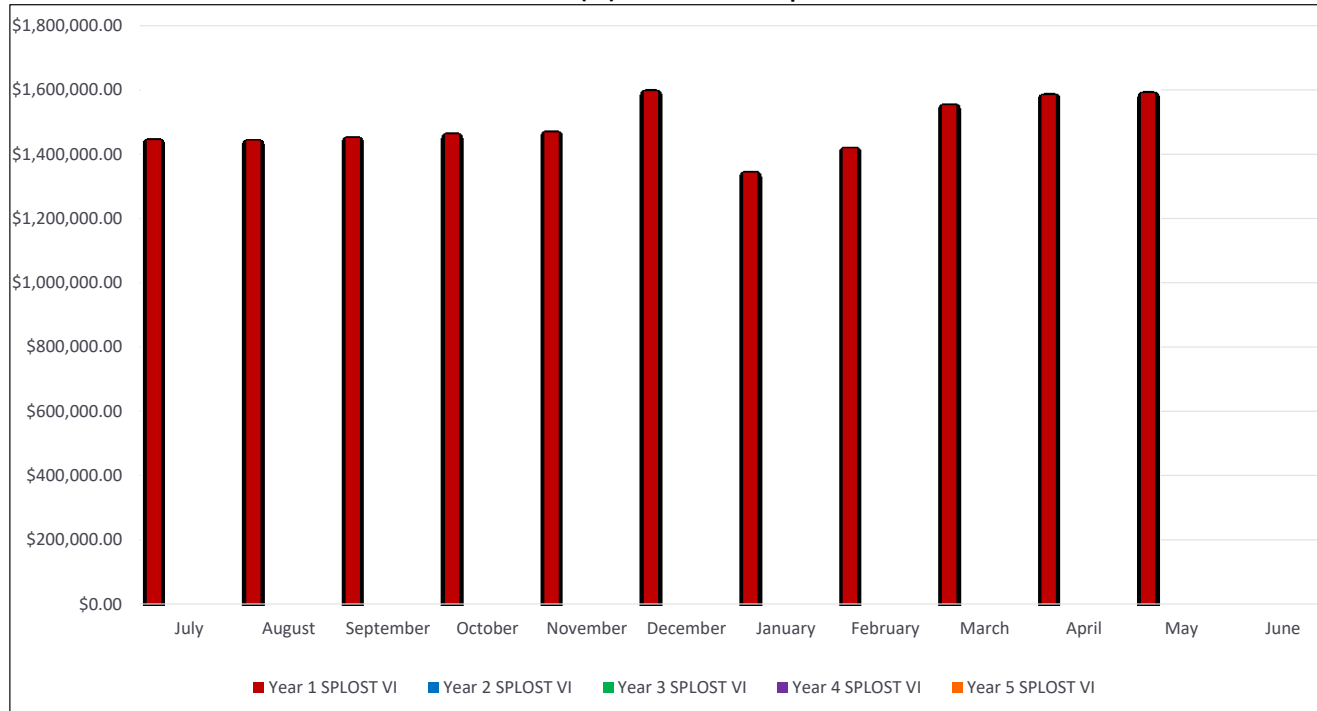
Per Student (FTE) Allotments			
	Elementary	Middle	High
General Supplies	\$ 55.00	\$ 60.00	\$ 65.00
Special Supplies	\$ 5.00	\$ 5.00	\$ 5.00
Media Services	\$ 15.00	\$ 15.00	\$ 15.00
Vocational	N/A	\$ 10.00	\$ 45.00
Other	\$ 7.50	\$ 7.50	\$ 7.50
Based on Student Enrollment (FTE)			

The total allocations are what is budgeted in non-wages school cost centers. Schools have discretion to adjust amounts in budget lines.

Account Notes:

Supply Type:	Account Structure					
	Fund	Program	Function	Object	Facility	Cost Center
General Supplies (All Levels)	100 (General Fund)	1011, 1021, 1031, 1051, 1061, 1071, 1091 (Based on Grade Level)	1000 (Instruction)	561000 (Supplies)	School Based	Non-wage Cost Center for School
Media Supplies (All Levels)	100 (General Fund)	1310 (Media Centers)	2220 (Educational Media)	561000 (Supplies)	School Based	Non-wage Cost Center for School
Vocational Supplies (Middle & High School Levels)	100 (General Fund)	3011 (Vocational)	1000 (Instruction)	561000 (Supplies)	School Based	Non-wage Cost Center for School
Special Supplies (All Levels)	100 (General Fund)	2111 (Gifted) 2041 (Spec Ed)	1000 (Instruction)	561000 (Supplies)	School Based	Non-wage Cost Center for School
Other Supplies (All Levels)	100 (General Fund)	0000 (Non- Specific)	2400 (School Admin)	561000 (Supplies)	School Based	Non-wage Cost Center for School

eSPLOST (VI) Collections Comparison



THANK YOU to Troup County citizens for approving a one cent sales tax on March 16, 2021.

The maximum amount of collections allowable for eSPLOST VI is \$80,000,000

Month Collected	Year 5 SPLOST V 2021-22	Year 1 SPLOST VI 2022-23	Year 2 SPLOST VI 2023-24	Year 3 SPLOST VI 2024-25	Year 4 SPLOST VI 2025-26	Year 5 SPLOST VI 2026-27	Prior Year Increase/ (Decrease)
July	\$ 1,326,885	\$ 1,443,978					\$ 117,093
August	1,249,105	1,442,659					193,554
September	1,264,130	1,450,266					186,136
October	1,325,894	1,462,433					136,539
November	1,316,371	1,468,301					151,930
December	1,493,585	1,596,023					102,438
January	1,238,090	1,342,980					104,890
February	1,288,702	1,418,793					130,091
March	1,462,353	1,552,828					90,475
April	1,423,733	1,583,640					159,908
May	1,513,821	1,590,198					76,377
June	1,599,178						-
Total/Year	\$ 16,501,845	\$ 16,352,099	\$ -	\$ -	\$ -	\$ -	\$ 1,449,432
Average Monthly Collection	\$ 1,375,154	\$ 1,486,554					

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Disbursement – The expenditure of monies from an account.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- Revenue** – The sources of income of a governmental agency from taxation and other sources to finance operations.
- Service Level** – Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.
- Site-Based Budgeting** – A decentralized budget process whereby budget preparation and development are based on individual schools (and departmental) sites.
- Source of Revenue** – Revenues are classified according to their source or point of origin.
- State Categories** – The broad expenditure categories for school divisions determined by the State Board of Education. Current state categories are as follows:
- | | | |
|-------------------------------|----------------------------|--------------|
| Instruction | Transportation | Facilities |
| Administration | Operations and Maintenance | Debt Service |
| Student Attendance and Health | Child Nutrition Services | Technology |
- Supplemental Appropriation** – An additional appropriation made by the governing body after the budget year or biennium has started.
- Target Budget** – Desirable expenditure levels provided to departments in developing the coming year’s recommended budget. Based on the prior year’s adopted budget, excluding one-time expenditures, projected revenues and reserve requirements.
- Tax Levy** – The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.
- Taxes** – Compulsory charges levied by a government for the purpose of financing services for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.
- Transfers In/Out** – Amounts transferred from one fund to another to assist in financing the services for the recipient fund.
- Unencumbered Balance** – The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.
- Unreserved Fund Balance** – the portion of a fund’s balance that is not restricted for a specific purpose and is available for general appropriation.
- User Charges** – The payment of a fee for direct receipt of a public service by the party who benefits from the service.
- Variable Cost** – A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of a salary.

Georgia Department of Education

FY20 FUNCTION CODES

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

Georgia Department of Education

FY20 FUNCTION CODES

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

Georgia Department of Education

FY20 FUNCTION CODES

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

Georgia Department of Education

FY20 Title I Object Codes

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

Georgia Department of Education

FY20 Title I Object Codes

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

Georgia Department of Education

FY20 Title I Object Codes

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

Georgia Department of Education

FY20 Title I Object Codes

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

Georgia Department of Education

FY20 Title I Object Codes

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

Georgia Department of Education

FY20 Title I Object Codes

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

Georgia Department of Education

FY20 Title I Object Codes

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