Troup County School System

A Place For Every Kid

FY 2024-2025 Adopted Budget

June 13, 2024

Troup County School System

A Place For Every Kid

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Troup County School System

A Place For Every Kid

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: 2024-2025 Budget Message

DATE: April 18, 2024

I am pleased to present my budget message for the 2024-2025 school year. I am honored to serve you and the Troup County community in my fifth 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 four years have been extraordinary on many levels. A look back at the previous four budgets is appropriate while considering the FY '25 budget. 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, utilizing $2.5 million in CARES I stimulus funds 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 a second 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-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 FY2023 budget, we were fortunate that the state restored 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 FY ’24 budget was built on fully funded state revenues and local revenues as well as other related normal federal and grant funding sources. However, it was important to note that some of the expected expenses (e.g., extended learning opportunities, nurses, cleaning, technology, HVAC, social workers) in the 2023-2024 budget cycle continued to be funded utilizing CARES III funding as long as those expenses met the criteria set forth by the federal government and fulfill state oversight. The CARES III funds are due to sunset in September 2024.

As we developed the proposed FY ’25 budget, we must now develop a budget utilizing only state and local revenues, in addition to the normal federal and grant funds, because the ESSER/CARES stimulus funds will no longer be available after September 2024. We have plans to spend the remaining ESSER/CARES funds by this summer with no expectations of paying any salaries during the 2024-2025 school year. Because of the reduction in stimulus money, we recently implemented a reduction in force plan for 50 employees and absorb many of those positions back into the normal school allocations. Some of the positions will continue to be added back (e.g., school nurses, social workers, technology support staff, select instructional coaches) and funded through this proposed general fund FY ’25 budgeting process.

Prior to presenting the details of the proposed budget, I will present current student achievement 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.

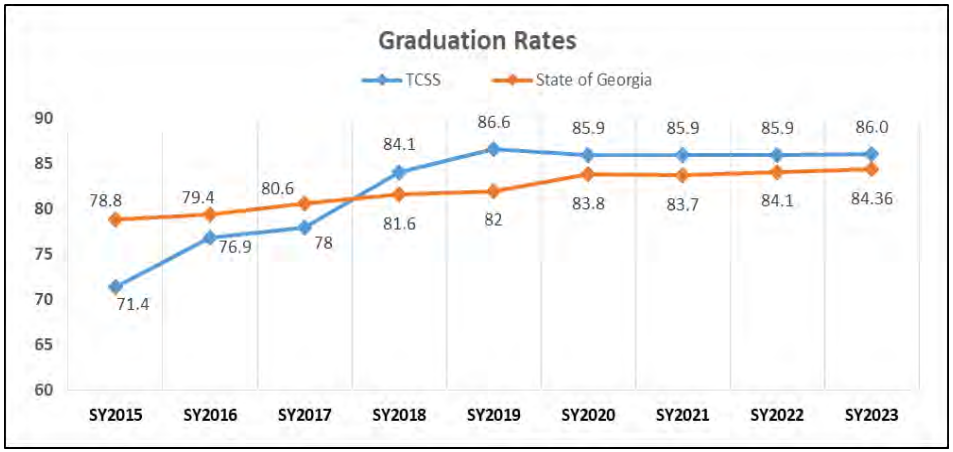
Realizing Results

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.

2023-2024 Budget Message
April 18, 2024

In this year's budget message, I will reference graduation rate data, 2023 GMAS data, 2023 CCRPI data as well as ACT and Advanced placement data. While the TCSS still lags behind state and national averages in most areas, we have shown good improvement in many areas. For example, TCSS closed the gap with the state of Georgia in GMAS test scores in 23 of 26 tested categories, a great accomplishment. This progress will propel us as we enter the spring testing cycle in May 2024. I believe it is important to report the data as is and work to improve our overall academic performance in the coming year.

Graduation Rate:



Since 2017, the Troup County high school graduation rate has increased from 78% to 86.0%. The School System's graduation rate has increased 15% since SY2015, and in SY2023, the TCSS graduation rate was 86.0 % which is 1.64% percentage points above the 84.36% 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 sixth 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

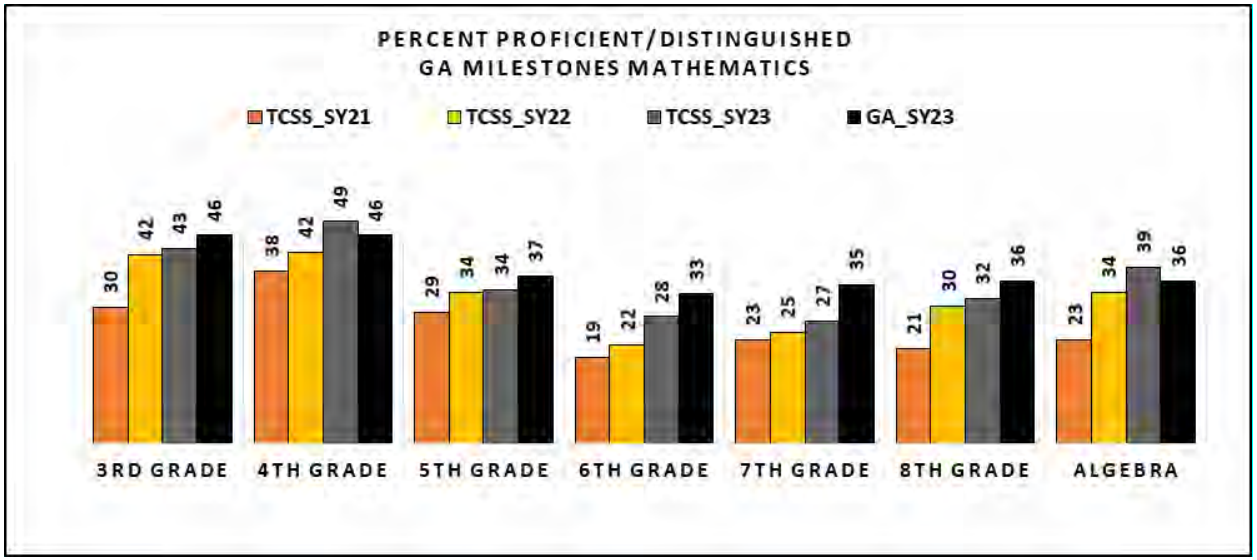
Troup County Career Center and expanding CTAE options, we will be able to engage and retain more of our current students as well as attract new and underserved students to our schools.

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 2022, our scores rose marginally versus the 2021 levels. During the spring 2023, scores continued to improve. The school system as a whole closed the gap with the state of Georgia in 23 of 26 tested categories and we look forward to continued improvement this spring 2024.

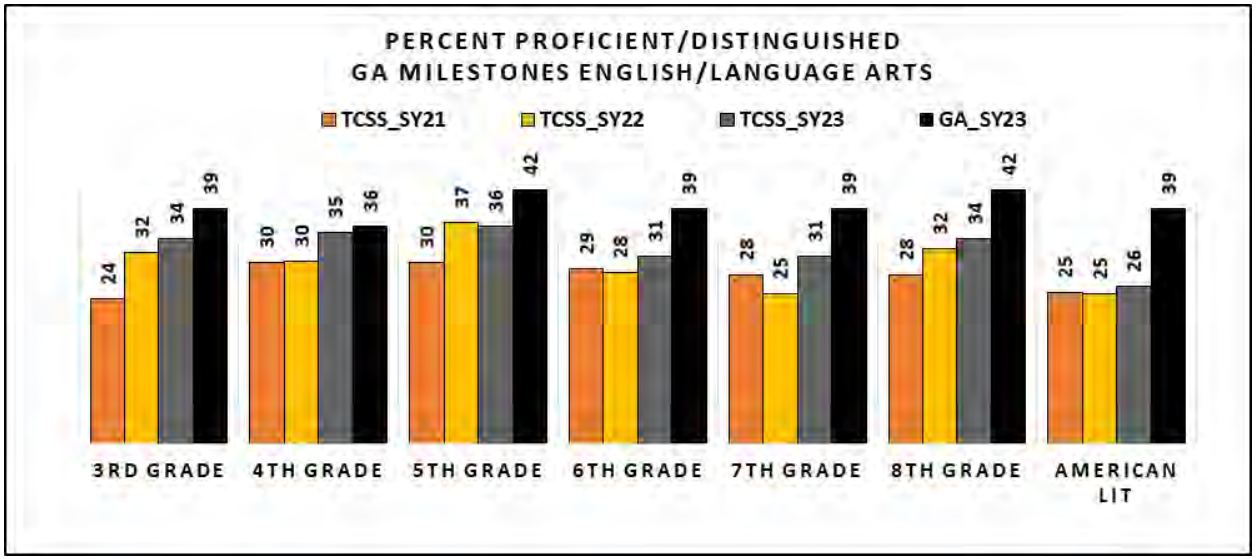
GMAS Assessment Results - Mathematics

In GMAS mathematics in SY2023, the number of students performing at Proficient or Distinguished levels increased for grades 3, 4, 6, 7, and 8 and in Algebra I as compared to SY2022. Grade 5 scores remained level.



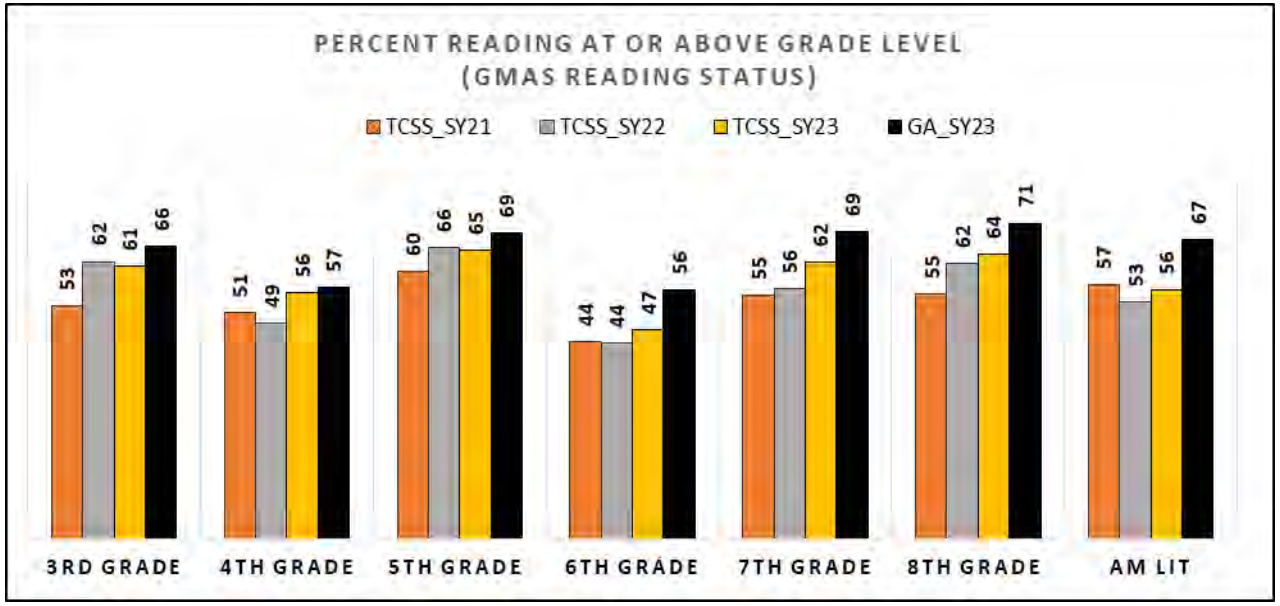
GMAS Assessment Results – English Language Arts

In GMAS English/Language Arts in SY2023, the number of students performing at Proficient or Distinguished levels in English/ Language Arts increased for grades 3,4,6,7, and 8 as well as American Literature as compared to SY2022. Grade 5 decreased slightly.



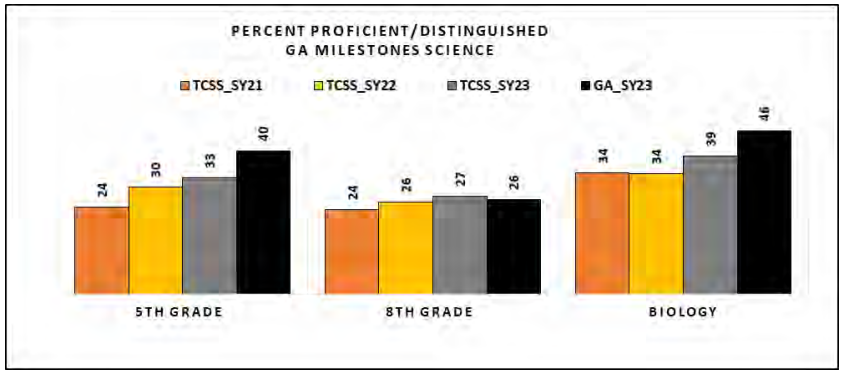
GMAS Assessment Results – Reading

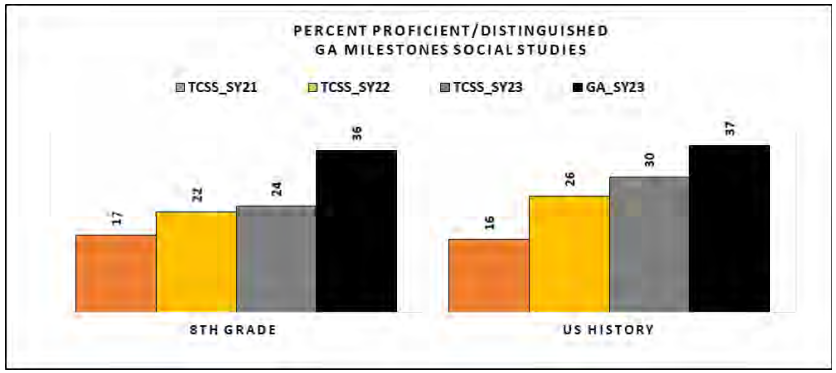
Further, the percent of students in grades 4, 6, 7, 8, and students enrolled in American Literature had increased reading levels in SY2023 as compared to SY2022. Grades 3 and 5 decreased.



GMAS Assessment Results – Science and Social Studies

In GMAS Science, students scoring at proficient or distinguished levels increased in 5th grade, 8th grade, and increased in high school Biology in SY2023 as compared to SY2022. In GMAS Social Studies, students at proficient or distinguished levels increased in both 8th grade and in US History in SY2023 as compared to SY2022.



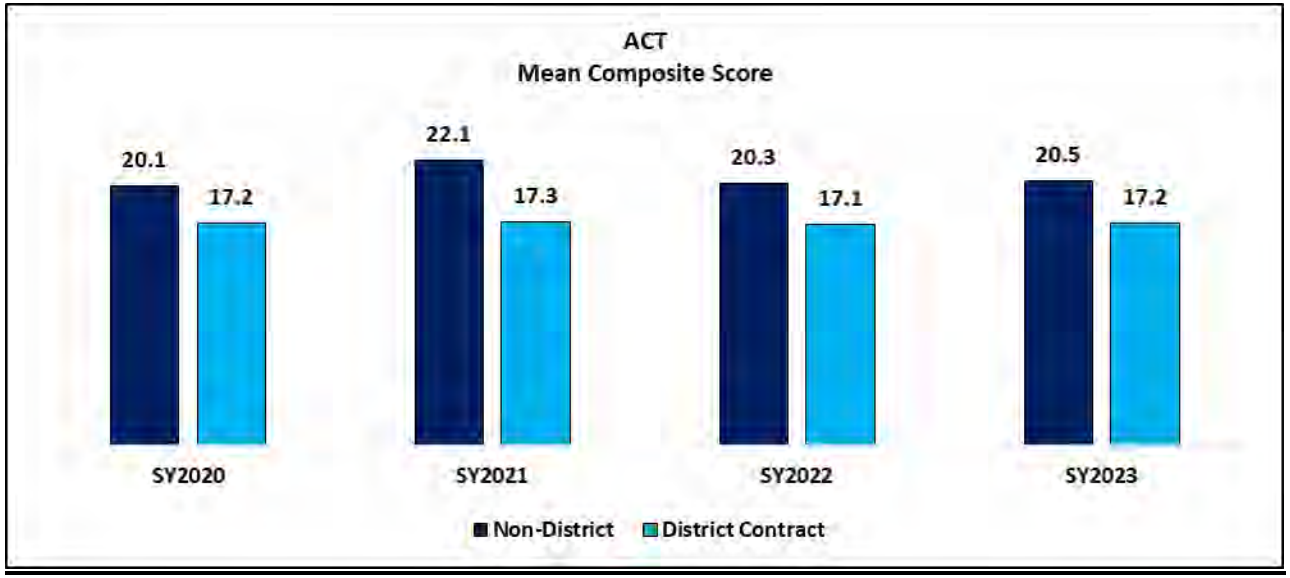


While these results are encouraging overall, we still have much work to do. However, beginning in the summer of 2022 and continuing on through the 2022-2023 school year and now in the 2023-2024 school year, we believe we are on a continuous trajectory of improvement. In the coming year, we will continue 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.

ACT Testing:

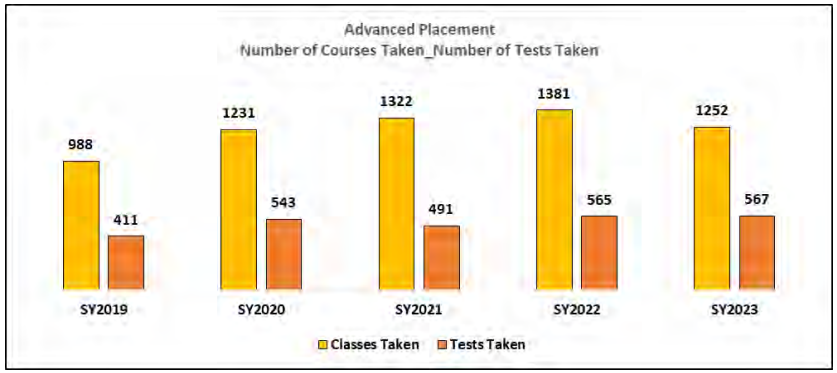
The 2020 School Year was the first time the ACT was administered at no cost to all third-year high school students. This system initiative resulted in a 65 percent increase in the number of tests taken and provided all juniors with a "college level experience." We believe that providing the ACT for all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

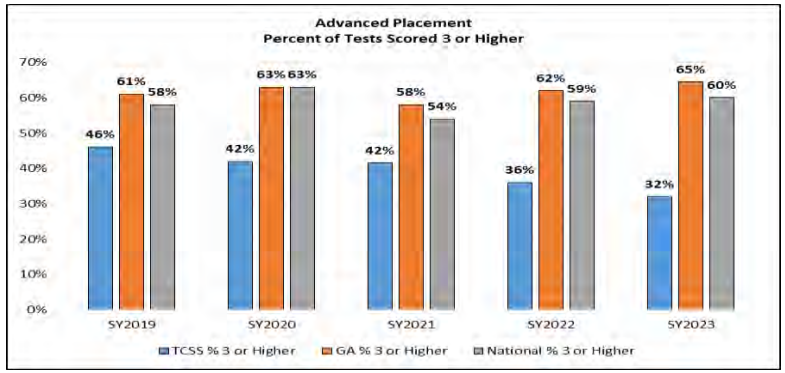
The SY2020 ACT Mean Composite Score of 17.2 continues to serve as a benchmark (starting) data point that will be used as a measure of overall district academic performance in the future. The SY2021 Mean Composite Score was 17.3, a slight increase over the previous year. In SY2022, the ACT composite score dipped slightly to 17.1 and in SY2023, the ACT composite score increased back to 17.2. Please note that we are now giving the ACT to most all juniors, approximately 800 students. Note - previously, many of these students would have never taken a college entrance exam. The comparison to the state is not valid because most students around the state take the ACT voluntarily and the data does not include students who chose not to take the ACT.



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%. In SY2023, the number of students taking AP courses decreased from 1,381 to 1,252 while the number of tests taken increased from 565 to 567. However, the pass rates (3 or better) decreased from 36% to 32%. Please note that as compared to the pre-pandemic year, SY2019, the SY2023 has a greater number of courses taken, greater number of tests taken and a greater percentage of students are taking tests. This could account for the decrease in passing scores.





College & Career Ready Performance Index:

Due to the pandemic, and a gap in the State of Georgia reporting College and Career Ready Performance Index (CCRPI) data, SY2022 was the first time since SY2019 that content mastery and graduation rate data were reported. The chart below provides comparison content mastery data which is derived from the Georgia Milestone Assessment (GMAS). TCSS content mastery for elementary in SY2022 was 57.4 and increased to 61.7 in SY2023 which closed the gap to the state from 5.6 in SY2022 to 3.0 in

SY2023. Content mastery for TCSS middle schools in SY2022 was 48.1 and increased to 52.2 in SY2023 which closed the gap to the state from 11.9 in SY2022 to 8.7 in SY2023. Content mastery for TCSS high schools in SY2022 was 53.7 and increased to 59.6 in SY2023 which closed the gap to the state from 11 in SY2022 to 5.4 in SY2023. For high schools, CCRPI also reports graduation rates. Although TCSS has a slight decrease of 0.4 % when comparing SY2022 to SY2023, TCSS continues to be above state average in graduation rate. Again, this is an example of TCSS closing the gap with the other 181 school systems in Georgia.

CCRPI Indicators		Content Mastery	
		SY22	SY23
Elementary	TCSS	57.4	61.7
	STATE	63.0	64.7
Middle	TCSS	48.1	52.2
	STATE	60.0	60.9
High	TCSS	53.7	59.6
	STATE	64.7	65.0

CCRPI Indicator	Grad Rate	
	SY22	SY23
TCSS	86.6	86.2
STATE	84.7	84.9

In the SY2023 reporting cycle of CCRPI, the State of Georgia implemented a new reporting system for the areas of progress, closing gaps, and readiness. Therefore, comparison data is not available in those areas. TCSS elementary schools outperformed the state in progress by 4.7, closing gaps by 33.3, and readiness by 0.3. TCSS middle schools were 0.5 below the state in progress, 29.9 ahead of the state in closing gaps, and 2.7 below the state in readiness. TCSS high schools outperformed the state in progress by 19.3, and closing gaps by 29.3. High school readiness scored 3.3 below the state.

CCRPI Indicators		Progress	Closing Gaps	Readiness
Elementary	TCSS	90.5	100.0	82.6
	STATE	85.8	66.7	82.3
Middle	TCSS	80.3	82.4	79.3
	STATE	80.8	52.5	82.0
High	TCSS	98.5	96.8	68.1
	STATE	79.2	67.5	71.4

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 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 Continue to partner with Thoughtful Education, and provide administrators and academic coaches job embedded professional learning in leading the implementation of effective standards based classroom instruction with an emphasis on promoting student engagement. Continue to provide ongoing coaching and support in system wide reading programs, Fundations, 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. Implement protocols to monitor

characteristics of dyslexia in grades K – 3 and provide timely interventions based on screening results. Continue to 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. Implement district Professional Learning Communities in all grades / courses.

SA 1.2 Continue to partner with Thoughtful Education, and provide administrators and academic coaches job embedded professional learning in leading the implementation of 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. Create common district wide assessments based on new math standards. Continue with professional development on the implementation of the new math standards. Develop and implement a math fluency improvement plan. Implement district Professional Learning Communities in all grades / courses.

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. Implement career exploration in elementary and middle school. Explore the implementation of Cambridge International.

SA 1.4 Continue to develop, implement, and monitor a system wide coherent curriculum. Provide professional development on new state ELA standards and create common pacing guides and common assessments.

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. Create new protocols for truancy concerns.

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. Provide professional learning in the area of acceleration.

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. Schedule district Professional Learning Communities for all grades / courses.

SA 1.9 Complete 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. Implement career exploration at the elementary and middle school division through the use of career kits, and career labs. 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. Add an additional school based health care clinic at West Point Elementary School, and continue to increase accessibility to health care through school based health care centers and telehealth. Provide vision to learn eye exam screening for all elementary and middle school students, and provide glasses for students in need.

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 (AP) and International Baccalaureate (IB) 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 participation, 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. Continue to grow our Principals for Tomorrow programs to encourage all certified staff members to pursue leadership opportunities.

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. Continue 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 (Principals for Tomorrow) 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. Expand technical college offerings and work based learning opportunities to all students.
SA 4.2 Continue software purchases to enhance technological advances (e.g., Purchase software and subsequent professional learning for Canvas, Edunuity, Kloud-12 Cameras and 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). Add LED lighting.
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 Continue to 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 First Presbyterian Church and 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, 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, 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. Engage again with the Strategic Planning committee
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. Work to create a one stop shop for informational videos for all facets of the school system.
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.

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 2024-2025 is generally positive. State aid is expected to increase as a result of additional funds for certified staff salary increases ($2,500 state salary schedule adjustment) and significant transportation funds due. State-wide revenues continue to grow as reflected in the Governor's recent budget message. Likewise, local revenue is expected to continue to increase in the upcoming year as the property digest is projected to grow in value due to industry and residential growth.

However, unlike the past few years, COVID-19 funding in the form of the $29.2 million American Rescue Plan Act (ARPA), will not be available after September 2024 and as a result staffing adjustments will need to be made. Some positions (e.g., nurses, social workers, technology) that were previously funded by CARES will be funded by the General Fund but other positions such as instructional/behavioral student intervention positions will necessarily be eliminated.

There are two main 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 with capital projects, fuel, supplies, technology, and food. The second danger is geopolitical pressures caused by worldwide geopolitical tensions. These pressures have the potential to continue to disrupt financial markets.

The administration continues to work diligently to improve both the development and production of the budget and improve the financial health of the system. As reported in the FY 2023 audit, the General Fund had $136.1 million in revenues and $133 million in expenditures. The General Fund's unassigned fund balance was $25.2 million.

Looking to the Near Future

After five 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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Troup County School System

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TCSS Budget

Fiscal Year 2024-2025

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, 2024 through June 30, 2025.

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**: $163,665,395 an increase of $19,648,729 or 13.6%.
  - *Highlights*: State revenue $93,439,850 an increase of $11.3M (13.7%). Local revenue $68,385,545 an increase of $8.3M (13.7%).
  - Other revenue $1,840,000 an increase of $125K (7.3%). Fund Balance Use of $0 a decrease of -$11.2M (-100%).
- **Operating Budget Expenditures**: $163,665,395
  - *Highlights*: Base budget reductions of $11.7M. Certified staff $2,500 increase on state salary schedule, competitive salary adjustments, position additions, and operations/other increases.

Troup County School System
Enrollment Summary
as of 3/31/2024

	PK	KG	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total
Berta Weathersbee Elementary	23	37	38	45	43	45	35								266
Callaway Elementary	74	106	92	84	97	100	86								639
Clearview Elementary	48	116	90	105	101	88	115								663
Ethel W. Kight Elementary	48	114	88	109	82	106	87								634
Franklin Forest Elementary	72	108	92	105	122	92	101								692
Hillcrest Elementary	46	60	56	44	63	61	51								381
Hogansville Elementary	57	92	75	73	57	56	72								482
Hollis Hand Elementary	66	88	84	94	95	80	85								592
Long Cane Elementary	48	102	87	91	96	96	95								615
Rosemont Elementary	48	72	89	82	90	84	82								547
West Point Elementary	49	62	75	71	77	63	74								471
Troup County Virtual Academy															-
Callaway Middle								206	254	230					690
Gardner Newman Middle								307	333	360					1,000
Long Cane Middle								329	339	286					954
Callaway High											267	252	204	206	929
LaGrange High											375	349	324	231	1,279
Troup County High											376	363	282	260	1,281
The HOPE Academy								14	14	27	25	9	7	3	99
THINC College & Career Academy											201	146	207	240	794
Troup County Career Center											21	75	149	301	546

District Enrollment*	579	957	866	903	923	871	883	856	940	903	1,043	973	817	700	12,214

**Does not include THINC or TCCC*

Elementary Enrollment	5,982
Middle School Enrollment	2,699
High School Enrollment	3,533

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. 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.

Present Budget Calendar/ Development Plan to Cabinet
Chief Financial Officer
December

Distribute Instructions to Cost Center Managers
Chief Financial Officer
Dec.

Prepare Cost Center Budget Requests
Cost Center Managers
January

Submit Cost Center Budget Requests
Cost Center Managers/Cabinet
January

Present Budget Calendar/ Development Plan to Board of Education
Superintendent & CFO
February

Consolidate Requests/Produce Reports
Chief Financial Officer
March

Develop and Present Preliminary Revenue Estimates
Chief Financial Officer
March

Budget Deliberations
Superintendent's Cabinet
March/ April

Prepare Budget Document
Chief Financial Officer
April

Presentation of Superintendent's Proposed Budget
Superintendent
April

Conduct Public Hearings on Proposed Budget*
Troup County Board of Education
May

Approval of Tentative Budget
Troup County Board of Education
May

Newspaper and Website Posting of Budget*
Chief Financial Officer
May

Final Budget Approval
Troup County Board of Education
June

Millage Rate Publication/Hearings & Approval
Troup County Board of Education
County Board of Commissioners
Jun/July

Troup County School System

Budget Calendar Cycle

** NOTE: O.C.G.A. § 20-2-167.1 requires Public Hearings (2) and a summary of the budget to be posted on the website.*

Troup County School System

FY 2024-2025 Budget Calendar

December 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						

January 2024						
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 2024						
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		

March 2024						
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 2024						
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 2024						
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 2024						
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 2024						
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
- 12/15/23 - Budgets Distributed to Cost Center Managers
- 1/31/24 - Budget Proposals Due to Finance Office
- 4/18/24 - Presentation of Superintendent's Proposed Budget
- 5/1 & 5/8/24 - Advertisement of Public Hearings on Proposed Budget
- 5/6 *(5:00PM)* & 5/13/24 *(5:00PM)* - Public Hearings on Proposed Budget
- 5/16/24 - Board Approval of Tentative Budget
- 5/22/24 - Newspaper and Website Posting of Tentative Budget
- 6/13/24 - Final Budget Approval
- 6/12 & 6/26/24 - Advertisement of Millage Rate Hearings
- 6/24/24 *(10:00AM & 5:00PM)* & 7/8/24 *(6:00PM)* - Millage Rate Hearings
- 7/8/24 - Approval of Millage Rate
- 7/16/24 - Bd. of Commissioner's Millage Rate Approval (date subj. to change)

Troup County School System

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Troup County School System

A Place For Every Kid

Financial Summary and Revenue Section

Troup County School System

A Place For Every Kid

Operating Revenue by Source

Description	FY 2023-2024 Budget	% Total	FY 2024-2025 Budget	% Total	$ Change	% Change
State Funds	$ 82,173,252	57.1%	$ 93,439,850	57.1%	$ 11,266,598	13.7%
Local Funds	60,128,889	41.8%	68,385,545	41.8%	8,256,656	13.7%
Other Funds	1,714,525	1.2%	1,840,000	1.1%	125,475	7.3%
Total Operating Revenues	**$ 144,016,666**	**100.0%**	**$ 163,665,395**	**100.0%**	**$ 19,648,729**	**13.6%**
Fund Balance Use	11,149,819		-		-11,149,819	-100.0%
Total Revenues/Resources	**$ 155,166,485**		**$ 163,665,395**		**$ 8,498,910**	**5.5%**

Operating Expenditures by Function Categories

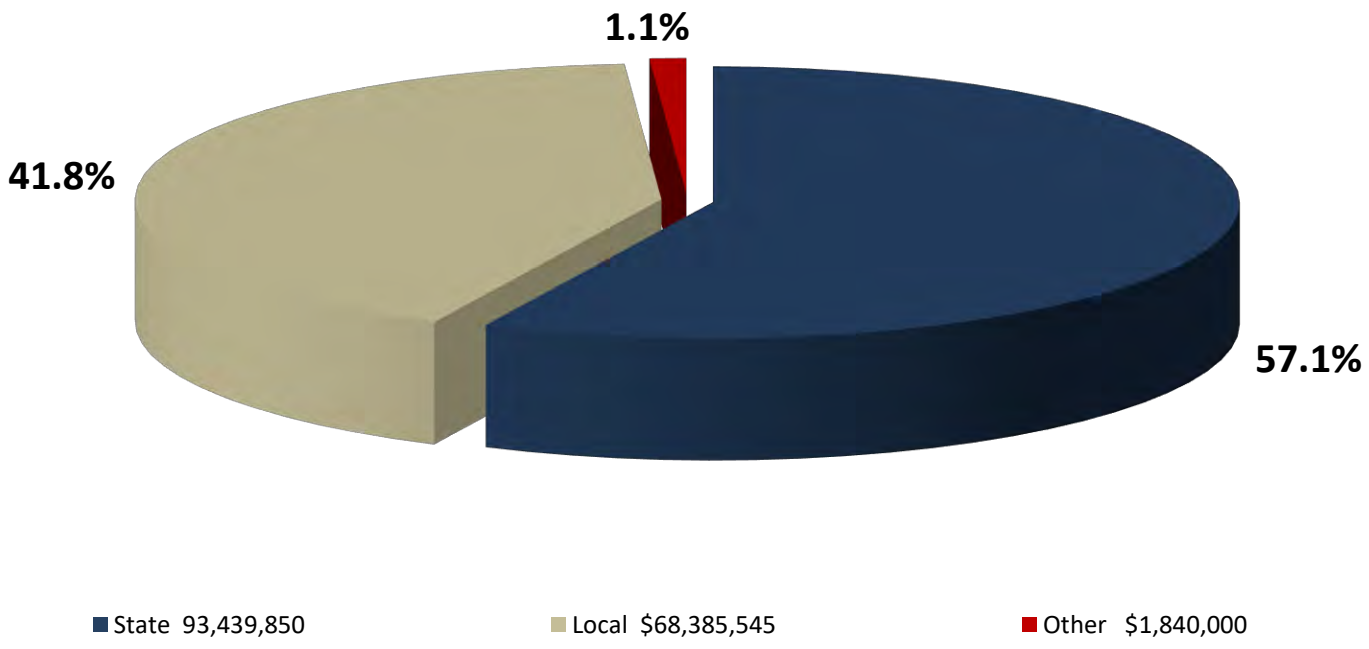
Description	FY 2023-2024 Budget	% Total	FY 2024-2025 Budget	% Total	$ Change	% Change
Instruction	$ 86,023,953	55.4%	$ 96,186,081	58.8%	$ 10,162,128	11.8%
Pupil Services	8,920,412	5.7%	9,992,362	6.1%	1,071,950	12.0%
Instructional Services	6,537,100	4.2%	7,389,903	4.5%	852,803	13.0%
General Administration	2,147,382	1.4%	2,179,874	1.3%	32,492	1.5%
School Administration	10,922,616	7.0%	11,617,623	7.1%	695,007	6.4%
Business Services	1,893,764	1.2%	2,008,525	1.2%	114,761	6.1%
Maintenance and Operations	16,128,177	10.4%	17,573,933	10.7%	1,445,756	9.0%
Transportation	12,661,496	8.2%	13,088,499	8.0%	427,003	3.4%
Support Services	1,793,033	1.2%	1,744,397	1.1%	(48,636)	-2.7%
School Nutrition Program	178,910	0.1%	184,698	0.1%	5,788	3.2%
Other Support Services	62,000	0.0%	62,000	0.0%	-	0.0%
Community Services	50,000	0.0%	50,000	0.0%	-	0.0%
Facilities and Construction	7,260,142	4.7%	1,000,000	0.6%	(6,260,142)	-86.2%
Outgoing Transfers	587,500	0.4%	587,500	0.4%	-	0.0%
Total Operating Expenditures	**$ 155,166,485**	**100.0%**	**$ 163,665,395**	**100.0%**	**$ 8,498,910**	**5.5%**

Baseline Budget Calculations (FY 2023/2024 and FY 2024/2025)		
New Year FY 2023/2024 Budget		
FY 2023/2024 Revised (6.24) Expense	**$ 157,927,673**	*a*
Baseline Reductions		
Encumbrances from FY 22/23*	(4,261,676)	
Budget Amendments (Capital)	(7,411,188)	
Sub-Total	**(11,672,864)**	*b*
Revised Base Budget Expense Total	**146,254,809**	*c (a-b)*
Budget Changes		
Salary Increase Items	9,818,361	
Position Additions	3,979,694	
Operation Increases	3,348,664	
Other Increases	263,867	
Total Base Budget Increases	**17,410,586**	*d*
New Base Budget Expense Total	**163,665,395**	*e (c+d)*
New FY 24/25 Budget Initial Revenue Starting Point	144,016,666	*f*
Revenue Changes		
State Revenue Estimate (4/24)	11,298,438	
Local Revenue Estimate (4/24)	4,901,421	
Other Revenue Estimate (4/24)	125,475	
Total Base Budget Increases	**16,325,334**	*g*
FY 2023/2024 Total Revenue	**163,665,395**	*h (f+g)*
Diff. Between Expense Total and Revenue	**$ -**	*i (e-h)*
Estimated Fund Balance Use from Carryover		

FY 2024/2025 Budget Expenditure Changes Listing			
Salary/Wages	**Amount**		
State Salary Increase	2,907,242		Governor proposed $2,500 certified salary scale adjustment.
Competitive Salary Adjustments	2,500,000		Implement recommended competitive salary adjustments.
Step/TRS increase	1,796,024		Employee salary scale advancement and increase of TRS rates from 19.98% to 20.78%.
Increase in health insurance rates	1,698,395		Estimated increase of certified health insurance (net of anticipated state revenue).
Summer School	400,000		Budget Summer School program currently funded by CARES.
Preferred Substitute Program	375,000		Budget Preferred Substitute program currently funded by CARES.
Custodial $1,000 Supplement	125,000		Included in final state budget
2 Months Graphics Design teacher	20,000		Training for new Graphic Design teacher by current teacher (retiring).
Tribunal panelist additional funding	10,200		Increase pay for tribunal panelists.
Teacher Salaries	-13,500		Reduction of days for Drafting Instructor.
Salary/Wages Sub-total	***9,818,361***		
Positions	**Amount**	**FTE**	
Teacher Allocations	950,000	10.0	Teacher allocations based on projected enrollment: Elem +6, MS +0, HS +3, Other +1.
Technology Salaries	500,000	6.0	Budget 6 IT Technicians currently funded by CARES.
Nurse Salaries	355,000	5.0	Budget 5 nurses currently funded with CARES.
Custodian Salaries	330,720	8.0	New Rosemont facility, CHS Soccer Bldg, THS & CHS Lockerrooms, Unity (Food Services)
Ex-Ed Teachers	285,000	3.0	Additional Ex-Ed teachers at LHS, THS and RES due to increases in Ex-Ed students.
Social Workers	285,000	3.0	Budget 3 Social Workers currently funded by CARES.
Academic Coaches	190,000	2.0	Budget Middle School Academic Coaches currently funded by CARES.
Teachers	190,000	2.0	Budget 2 of 4 teaching positions currently paid for with CARES.
Coordinator Salaries	130,000	1.0	Bring Custodial program in-house - new Coordinator position.
Full Time Assistant Principal	120,000	1.0	Assistant Principal for THINC (principal assigned district level CTAE responsibilities).
Additional Administrator	110,000	1.0	Additional AP for EKES needed based on student enrollment growth.
Teacher	95,000	1.0	Additional Orchestra Teacher to continue growth of Orchestra Program.
Teacher	95,000	1.0	Budget Hope Academy Math Teacher currently funded by CARES.
Maintenance	90,000	1.0	Maintenance Supervisor needed to assist with additional projects.
Parapros	80,000	2.0	Budget Hope Academy and TC3 Parapros currently funded with CARES
School Secretary	75,000	1.0	Budget TC3 Secretary position currently funded by CARES.
Clerical	70,000	1.0	Custodial Assistant/Purchaser (bringing custodial program in-house).
Director	60,000	0.5	Director of Teaching, Learning and Academic Affairs (salary split with grant funding).
Full Time Media Specialist	47,500	0.5	Increase Media Specialist to Full Time (based on WPES enrollment).
Assistant Principal	42,474	1.0	Continue to fund Assistant Principal currently funded with CARES.
Behavior Assistant	-43,000	-1.0	Elimination of position at EKES.
Director	-78,000	-1.0	Eliminate Director of Student Assignment Position.
New Positions Sub-total	***3,979,694***		

Operations	Amount		
Transportation	1,834,400		Bus Purchases
Operations	468,100		Utility Increases
Operations	365,932		Property Insurance Increase (includes addition of new RES facility)
Transportation	350,000		Fuel Increases
Transportation	156,400		Auto Insurance increases
Operations	125,856		Campus Security Officers contracted through security agency
Operations	100,000		Furniture Replacements
Maintenance	100,000		Sewer drain replacement/repair at Hillcrest Elementary
Operations	67,980		Contract for one additional School Resource Officer (SRO) - THINC & TC3 campuses
Operations	60,000		Stadium rental fee increases and added usage (additional sports)
Transportation	50,000		Increase in price and demand for shop supplies
Operations	35,181		Annual 3% increase on all School Resource Officer (SRO) contracts.
Technology Salaries	30,000		Copier Maintenance contract increase (systemwide, includes toner)
Operations	13,000		Additional training opportunities for staff
Maintenance	8,000		Establish Maintenance/Repair account for new Rosemont Elementary.
Operations	1,020		Rate increases for event security and emergency services
Custodial	-417,205		Bringing custodial program in-house.
Operations Sub-total	***3,348,664***		
Other	**Amount**		
Curriculum & Instruction	200,000		Purchased Services (Imagine Learning)
Business Services	103,000		Insurance Increases for General Liability, Crime, Cyber and Umbrella policies
Public Relations	20,000		New open records requests platform, other additional services
Troup County Career Center (TC3)	14,000		Tutoring support for TC3 students (LaGrange College Servant Scholars)
Health Care Services	7,000		Conference registrations for School Nurse training opportunities
Educational Media	6,255		Regional Library fee increase
Other Support Services	5,788		Troup County Archives and RESA Fee Increases
ESOL	4,000		Ellevation Software to be used by ESOL Teachers (expense shared with Title III)
Student Services	3,837		Attendance compliance software fees and required certified letter postage
School Supply Allocation	-13		Reduction based on Student enrollment estimates
Health Care Services	-100,000		Reduce supplies (increased in 2021 due to COVID)
Other Sub-total	***263,867***		
Grand Total	**17,410,586**	**45.0**	

FY2024-2025
Operating Budget Projected
Revenue Summary



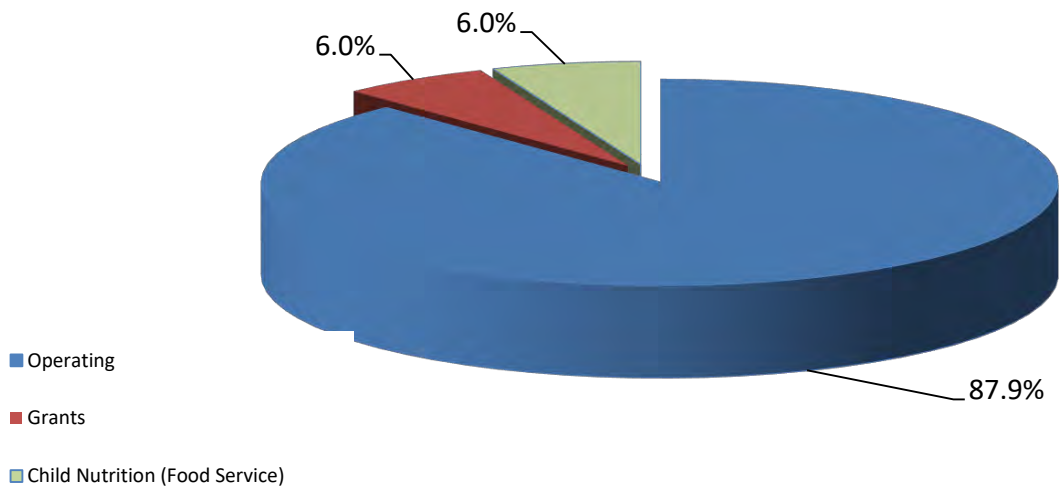
* Percentage total may not equal 100% due to rounding

Troup County School System
Projected Revenue Detail
FUND 100 - OPERATING FUND

Acct. #	Title	2019-2020 Actual	2020-2021 Actual	2022-2023 Actual	2023-2024 Amended	2024-2025 Budget	$ Change	% Change
REVENUES FROM STATE FUNDS								
403120	Quality Basic Education (QBE)	$ 63,919,857	$ 62,556,790	$ 70,221,762	$ 75,330,520	$ 80,894,713	$ 5,564,193	7.4%
403125	Pupil Transportation	1,516,354	2,015,546	1,618,049	1,742,494	3,624,660	1,882,166	108.0%
403200	Equalization Funding	2,176,061	2,683,833	2,862,877	4,313,713	7,778,778	3,465,065	80.3%
403122	Nursing Services	254,884	249,842	267,258	276,713	289,091	12,378	4.5%
403912/3	On-behalf	-	410,468	21,416	500,000	500,000	-	0.0%
403880	Bus Bonds/Safety Equipment	-	519,110	1,401,777	352,440	352,608	168	0.0%
TOTAL STATE FUNDS		**67,867,156**	**68,435,589**	**76,393,139**	**83,817,110**	**93,439,850**	**9,622,740**	**11.5%**
REVENUES FROM LOCAL FUNDS								
401110	Ad Valorem (Property Tax)	39,057,580	42,827,981	46,411,937	53,193,739	59,713,395	6,519,656	12.3%
401111	PILOT	5,537,590	5,521,651	5,185,163	3,617,330	3,500,000	(117,330)	-3.2%
401191	Car TAVT	2,887,574	3,774,876	4,293,452	3,700,000	4,300,000	600,000	16.2%
401180	Forest Land Protection		192,234	177,774	13,000	150,000	137,000	1053.8%
401121	Intangible Taxes	636,499	983,750	728,655	500,150	500,150	-	0.0%
401121	Real Estate Transfer Tax	179,063	212,668	233,972	160,000	160,000	-	0.0%
401190	Flood Control	23,883	72,491	15,801	22,000	22,000	-	0.0%
401191	Railroad Equipment	55,872	62,718	58,869	40,000	40,000	-	0.0%
TOTAL LOCAL FUNDS		**48,378,060**	**53,648,370**	**57,105,622**	**61,246,219**	**68,385,545**	**7,139,326**	**11.7%**
REVENUES FROM OTHER FUNDS								
401500	Interest	62,881	728	41,687	30,000	30,000	-	0.0%
404520	Medicaid (Federal)	417,256	684,522	1,211,759	595,000	685,000	90,000	15.1%
401700	Student Activities (ACE, etc.)	360,966	271,711	350,011	47,525	75,000	27,475	57.8%
401400	Transportation Charges	215,933	92,915	153,160	100,000	100,000	-	0.0%
401995	Miscellaneous	136,779	2,239,632	402,929	150,000	150,000	-	0.0%
	GNETS Program Funding				792,000	800,000	8,000	1.01%
TOTAL OTHER FUNDS		**1,232,662**	**3,289,509**	**2,159,546**	**1,714,525**	**1,840,000**	**125,475**	**7.3%**
GRAND TOTAL OPERATING FUND		**$ 117,477,877**	**$ 125,373,468**	**$ 135,658,307**	**$ 146,777,854**	**$ 163,665,395**	**$ 16,887,541**	**11.5%**
				FUND BALANCE USE	11,149,819		(11,149,819)	-100.0%
TOTAL RESOURCES					**157,927,673**	**163,665,395**	**5,737,722**	**3.6%**

Budget Components - Summary of Funds

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



Fund	FY 2023/24 Budget	FY 2024/25 Budget		$ Variance	% change	% of Budget
Operating	$ 151,166,485	$ 163,665,395	*	$ 12,498,910	8.3%	87.9%
Grants	12,912,082	11,256,090	*	(1,655,992)	-12.8%	6.0%
Child Nutrition (Food Service)	10,644,104	11,234,701	*	590,597	5.5%	6.0%
Grand Total	**$ 174,722,671**	**$ 186,156,186**		**$ 11,433,515**		

FY 2023 General Fund Ending Balance was $33,891,622 (Unassigned $25,243,598)

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

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

Operating Budget Expenditure Summary Reports

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

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

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

Please see Glossary of Terms for additional information.

2. **OBJECT CODE (OBJECT OF EXPENDITURE)** - An expenditure classification, referring to the lowest and most detailed level of classification, such as salaries, health insurance, electricity, supplies, and equipment. **OBJECT** categories are broken down further into the following expenditure types:
   - *Personnel Salaries/Wages* – further broken down by object classifications, e.g., teachers, subs, supplements, etc.
   - *Employee Benefits* - further broken down by object classifications, e.g., Social Security, Medicare, retirement costs, health, etc.
   - *Purchased Services*
   - *Internal Services* - further broken down by object classifications, e.g., repairs, rental, etc.
   - *Other Charges* - further broken down by object classifications, e.g., property insurance, communications, tuition, etc.
   - *Materials and Supplies* - further broken down by object classifications, e.g., instructional supplies, software, textbooks, etc.
   - *Fees/Dues*
   - *Other Uses of Funds* - transfers

Please see Glossary of Terms for additional information.

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

Troup County School System

A Place For Every Kid

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Troup County School System

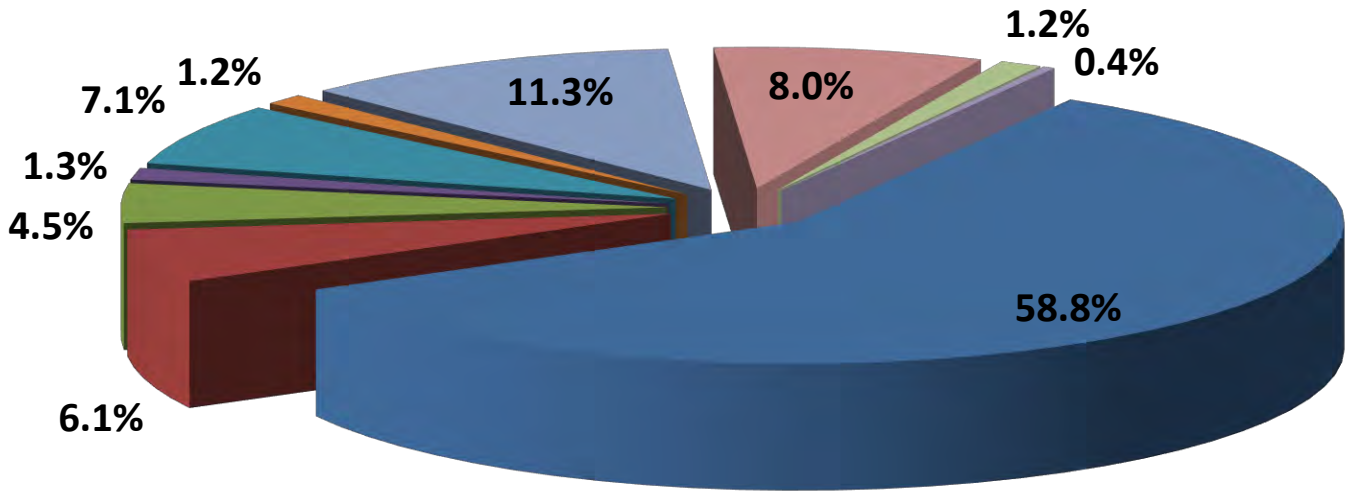
A Place For Every Kid

Budget Expenditures

FUNCTION

Section

FY 2024/2025 Operating Expenditures by FUNCTION Categories



- Instruction $96,186,081
- Pupil Services $9,992,362
- Instructional Services $7,389,903
- General Admin $2,179,874
- School Admin $11,617,623
- Business Services $2,008,525
- Maintenance & OPS $18,573,933
- Transportation $13,088,499
- Support Services/Other $2,041,095
- Transfers $587,500

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

Troup County School System
Operating Expenditure by FUNCTION Categories

Description	FY2023-2024 Budget	% Total	FY2024-2025 Budget	% Total	$ Change	% Change
Instruction	$ 86,023,953	54.5	$ 96,186,081	58.8	$ 10,162,128	11.8%
Pupil Services	8,920,412	5.6	9,992,362	6.1	1,071,950	12.0%
Instructional Services	6,537,100	4.1	7,389,903	4.5	852,803	13.0%
General Administration	2,147,382	1.4	2,179,874	1.3	32,492	1.5%
School Administration	10,922,616	6.9	11,617,623	7.1	695,007	6.4%
Business Services	1,893,764	1.2	2,008,525	1.2	114,761	6.1%
Maintenance and Operations	16,128,177	10.2	17,573,933	10.7	1,445,756	9.0%
Transportation	12,661,496	8.0	13,088,499	8.0	427,003	3.4%
Support Services	1,793,033	1.1	1,744,397	1.1	(48,636)	-2.7%
Other Support Services	178,910	0.1	184,698	0.1	5,788	3.2%
School Nutrition Program	62,000	0.0	62,000	0.0	-	0.0%
Community Services	50,000	0.0	50,000	0.0	-	0.0%
Facilities and Construction*	10,021,330	6.3	1,000,000	0.6	(9,021,330)	-90.0%
Outgoing Transfers*	587,500	0.4	587,500	0.4	-	0.0%
Total	**$ 157,927,673**	**100%**	**$ 163,665,395**	**100%**	**$ 5,737,722**	**3.6%**

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

TCSS Operating Summary by FUNCTION

Function	Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	$ Change	% Change
1000	Instruction *	71,446,575	75,911,733	86,023,953	96,186,081	10,162,128	11.8%
1000s	***Instruction Function Total***	**$ 71,446,575**	**$ 75,911,733**	**$ 86,023,953**	**$ 96,186,081**	**$ 10,162,128**	**11.8%**
2100	Pupil Services	2,609,376	3,279,539	2,727,046	2,956,783	229,737	8.4%
2110	Social Workers	255,524	301,091	327,483	650,665	323,182	98.7%
2120	Guidance Services	3,045,719	3,356,848	3,722,222	3,860,356	138,134	3.7%
2123	Research/Assessment/Accountability	369,222	292,549	438,363	450,524	12,161	2.8%
2134	Health Care Services	873,977	969,204	1,113,821	1,468,499	354,678	31.8%
2140	Psychological Services	473,527	549,719	591,477	605,535	14,058	2.4%
2100s	***Pupil Services Function Total***	**$ 7,627,345**	**$ 8,748,950**	**$ 8,920,412**	**$ 9,992,362**	**$ 1,071,950**	**12.0%**
2210/3	Instructional Services	175	-	-	-		
2215	Instructional Services - Spec. Ed.	809,520	708,713	837,331	803,717	(33,614)	-4.0%
2217	Staff Development	182,844	137,704	403,478	397,435	(6,043)	-1.5%
2219	Technology	3,253,987	3,117,090	3,143,834	3,899,784	755,950	24.0%
2220	Educational Media	1,911,176	1,940,827	2,152,457	2,288,967	136,510	6.3%
2200s	***Instructional Services/Support***	**$ 6,157,702**	**$ 5,904,334**	**$ 6,537,100**	**$ 7,389,903**	**$ 852,803**	**13.0%**
2300	Contingency	53	-	-	-		
2310	Board of Education	108,388	106,405	128,347	128,347	-	0.0%
2321	Superintendent's Office	641,284	702,955	830,207	820,617	(9,590)	-1.2%
2324	Office of Curriculum and Instruction	1,143,487	1,052,473	1,188,828	1,230,910	42,082	3.5%
2300s	***General Administration***	**$ 1,893,212**	**$ 1,861,833**	**$ 2,147,382**	**$ 2,179,874**	**$ 32,492**	**1.5%**
2400	School Administration	9,342,755	9,883,170	10,922,616	11,617,623	695,007	6.4%
2400	***School Administration***	**$ 9,342,755**	**$ 9,883,170**	**$ 10,922,616**	**$ 11,617,623**	**$ 695,007**	**6.4%**

Function	Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	$ Change	% Change
2500	Business Services	1,379,532	1,604,995	1,893,764	2,008,525	114,761	6.1%
2500	***Business Services***	**$ 1,379,532**	**$ 1,604,995**	**$ 1,893,764**	**$ 2,008,525**	**$ 114,761**	**6.1%**
2600	Maintenance and Operations	13,395,910	14,004,350	16,128,177	17,573,933	1,445,756	9.0%
2600	***Maintenance and Operations***	**$ 13,395,910**	**$ 14,004,350**	**$ 16,128,177**	**$ 17,573,933**	**$ 1,445,756**	**9.0%**
2700	Student Transportation	9,728,234	10,116,457	12,661,496	13,088,499	427,003	3.4%
2700	***Student Transportation***	**$ 9,728,234**	**$ 10,116,457**	**$ 12,661,496**	**$ 13,088,499**	**$ 427,003**	**3.4%**
2800/10	Central Support Services	6,776	6,605	7,500	7,500	-	
2823	Public Relations	253,918	283,365	301,034	322,460	21,426	7.1%
2831	Personnel (Human Resources)	790,177	1,061,021	1,289,848	1,288,169	(1,679)	-0.1%
2842	Parent Center/Student Assignment	136,078	145,933	194,651	126,268	(68,383)	-35.1%
2800s	***Support Services***	**$ 1,186,949**	**$ 1,496,924**	**$ 1,793,033**	**$ 1,744,397**	**$ (48,636)**	**-2.7%**
2900	Other Support Services	140,970	178,910	178,910	184,698	5,788	3.2%
2900	***Other Support Services***	**$ 140,970**	**$ 178,910**	**$ 178,910**	**$ 184,698**	**$ 5,788**	**3.2%**
						-	
3100	School Nutrition Program	73,956	55,160	62,000	62,000	-	
3100	***School Nutrition Program***	**$ 73,956**	**$ 55,160**	**$ 62,000**	**$ 62,000**	**$ -**	
						$ -	
3300	Community Services	41,107	50,000	50,000	50,000	-	0.0%
3300	***Community Services***	**$ 41,107**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ -**	**0.0%**
						-	
4000*	Facilities and Construction	455,365	2,011,831	10,021,330	1,000,000	(9,021,330)	-90.0%
4000	***Facilities and Construction***	**$ 455,365**	**$ 2,011,831**	**$ 10,021,330**	**$ 1,000,000**	**$ (9,021,330)**	**-90.0%**

Function	Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	$ Change	% Change
						-	
5000/200	Outgoing Transfers**	134,394	201,688	587,500	587,500	-	0.0%
5000	***Outgoing Transfers***	**$ 134,394**	**$ 201,688**	**$ 587,500**	**$ 587,500**	**$ -**	**0.0%**
	GRAND TOTAL	**$ 123,004,006**	**$ 132,030,335**	**$ 157,927,673**	**$ 163,665,395**	**$ 5,737,722**	**3.6%**

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

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

Troup County School System

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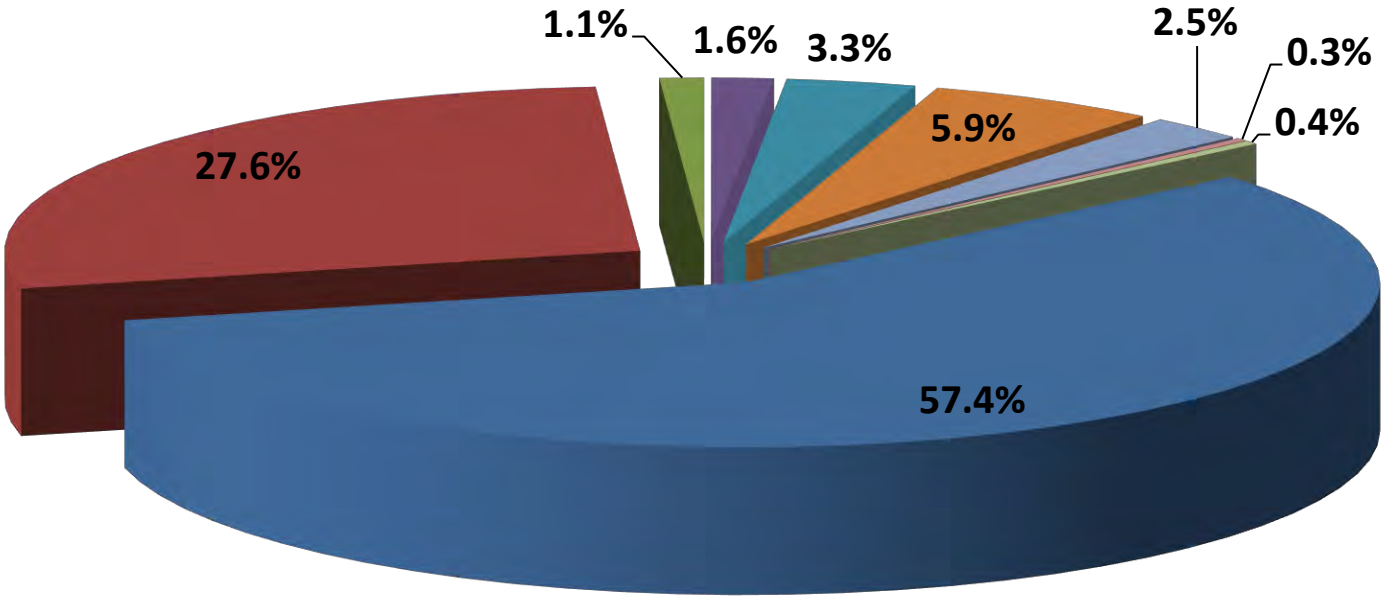
Budget Expenditures

OBJECT

Section

FY 2024/2025
Operating Expenditures
by OBJECT



- Personnel Salaries/Wages $93,991,309
- Employee Benefits $45,103,039
- Purchased Services $1,853,793
- Internal Services $2,581,307
- Other Charges $5,398,072
- Materials and Supplies $9,596,751
- Equipment $4,067,400
- Fees/Dues/Costs $486,224
- Other Uses of Funds $587,500

* Percentage total may not equal 100% due to rounding

Troup County School System
Operating Expenditures by OBJECT Categories

Description	FY 2023-2024 Budget	% Total	FY 2024-2025 Budget	% Total	$ Change	% Change
Personnel Salaries/Wages	$ 84,042,123	53.2%	$ 93,991,309	57.4%	$ 9,949,186	11.8%
Employee Benefits	40,901,730	25.9%	45,103,039	27.6%	4,201,309	10.3%
Purchased Services	1,631,971	1.0%	1,853,793	1.1%	221,822	13.6%
Internal Services	2,386,668	1.5%	2,581,307	1.6%	194,639	8.2%
Other Charges	4,842,708	3.1%	5,398,072	3.3%	555,364	11.5%
Materials and Supplies	8,822,273	5.6%	9,596,751	5.9%	774,478	8.8%
Equipment, Land, Const. *	14,140,244	9.0%	4,067,400	2.5%	(10,072,844)	-71.2%
Fees/Dues/Costs	572,456	0.4%	486,224	0.3%	(86,232)	-15.1%
Other Uses of Funds*	587,500	0.4%	587,500	0.4%	-	0.0%
Total	**$ 157,927,673**	**100%**	**$ 163,665,395**	**100%**	**$ 5,737,722**	**3.6%**

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

TCSS Operating Summary by OBJECT

Object	Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	$ Change	% Change
511000	Teacher Salaries	$ 44,165,109	$ 46,188,625	$ 49,415,763	$ 55,265,386	$ 5,849,623	11.8%
511100	School Board Per Diem	42,100	47,500	53,093	53,093	-	0.0%
511300	Substitutes Wages - Certified	199,845	102,646	767,766	1,157,505	389,739	50.8%
511400	Substitutes Wages - Non-Certified	35,291	30,339	152,973	152,973	-	0.0%
511500	Extended Day Salaries	(29,573)	(103,177)	64,419	64,419	-	0.0%
511600	Prof. Development Stipends	80,553	41,776	10,000	10,000	-	0.0%
511700	Extended Year Teacher Salaries	142,457	183,902	173,395	186,208	12,813	7.4%
511800	Art, Music, PE Salaries	1,610,253	1,703,027	2,413,104	2,610,276	197,172	8.2%
512000	Superintendent Salary	237,800	237,800	239,800	242,975	3,175	1.3%
513000	Principal Salaries	2,056,752	2,121,614	2,135,687	2,226,491	90,804	4.3%
513100	Assistant Principals Salaries	2,185,777	2,301,729	2,616,837	2,942,278	325,441	12.4%
514000	Paraprofessional/Aide Salaries	1,855,127	1,855,653	2,541,382	2,560,560	19,178	0.8%
514100	Executive Secretary Salaries	981,898	972,323	1,011,613	1,020,670	9,057	0.9%
514200	Clerical Salaries	2,045,218	2,143,996	2,364,293	2,481,763	117,470	5.0%
514600	Athletics Personnel	39,768	175,971	194,485	197,073	2,588	1.3%
516100	Technology Specialist		13,492	22,946	23,353	407	1.8%
516300	School Nurse Salaries	534,315	604,805	643,706	1,085,698	441,992	68.7%
516400	Physical/Occupational Therapist	72,962	106,011	117,700	121,685	3,985	3.4%
516500	Librarian/Media Spec. Salaries	1,018,554	1,009,065	1,057,953	1,155,555	97,602	9.2%
517200	Counselor Salaries - Elem	635,094	719,096	729,081	766,954	37,873	5.2%
517300	Counselor Salaries - Secondary	1,153,791	1,188,506	1,297,260	1,353,300	56,040	4.3%
517400	School Psychologist Salaries	171,792	209,817	217,659	227,140	9,481	4.4%
517600	School Social Worker Salaries	174,991	193,183	203,369	516,708	313,339	154.1%
517700	Family Services Coord. Salaries	141,568	141,392	147,844	153,496	5,652	3.8%
517800	Graduation Specialist Salaries	170,820	177,912	193,625	206,786	13,161	6.8%
518000	Bus Driver Salaries	3,845,330	3,969,623	3,186,665	3,752,616	565,951	17.8%
518100	Operations Staff Salaries	1,467,434	1,440,657	2,294,968	1,977,322	(317,646)	-13.8%
518200	Bus Monitor Salaries	483,236	395,841	419,114	481,447	62,333	14.9%
518300	Extra-Curricular Supplements	1,024,240	835,823	731,750	737,250	5,500	0.8%
518600	Custodial Salaries	3,201,210	3,004,822	3,370,594	3,797,202	426,608	12.7%
519000	Othewr Management Personnel	2,187,456	2,278,855	2,683,710	2,907,467	223,757	8.3%
519100	Other Professional Salaries	2,534,849	2,551,920	2,569,569	3,555,660	986,091	38.4%
519900	Other Salaries and Compensation	-	47,277	-	-	-	
510000s	**Personnel Salaries/Wages Total**	**74,466,017**	**76,891,821**	**84,042,123**	**93,991,309**	**9,949,186**	**11.8%**

TCSS Operating Summary by OBJECT

Object	Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	$ Change	% Change
521000	Health Insurance Benefits	12,574,126	15,951,426	19,953,653	21,854,156	1,900,503	9.5%
522000	FICA (Social Security)	4,357,700	4,465,395	4,531,873	4,914,401	382,528	8.4%
522100	Medicare	1,020,280	1,045,643	1,057,590	1,146,588	88,998	8.4%
523000	Retirement (GA TRS)	12,379,520	13,279,894	13,984,486	15,779,332	1,794,846	12.8%
524500	ERS Retirement	124,520	142,204	-	-	-	
526000	Worker's Compensation	237,415	221,409	817,591	850,969	33,378	4.1%
527000	On Behalf - State	425,803	443,717	500,000	500,000	-	
529000	Life Insurance	46,356	57,084	56,537	57,593	1,056	1.9%
520000s	***Employee Benefits Total***	**31,165,720**	**35,606,772**	**40,901,730**	**45,103,039**	**4,201,309**	**10.3%**
51/20000s	***Wages & Benefits Total***	**105,631,737**	**112,498,593**	**124,943,853**	**139,094,348**	**14,150,495**	**11.3%**
530000	Purchased Services	1,210,823	1,108,490	1,631,971	1,853,793	221,822	13.6%
533200	Fingerprints, Drug Screens	702	1,382	-	-	-	
530000s	**Purchased Services Total**	**1,211,525**	**1,109,872**	**1,631,971**	**1,853,793**	**221,822**	**13.6%**
541000	Water, Sewer, and Cleaning	245,422	237,357	288,300	346,000	57,700	20.0%
541001	Sanitation	201,686	216,493	225,000	232,400	7,400	3.3%
543000	Repairs	1,988,491	2,165,924	1,673,368	1,742,907	69,539	4.2%
544200	Rental - Equipment	20,293	19,139	41,000	41,000	-	0.0%
544400	Rental- Other	138,193	172,287	159,000	219,000	60,000	37.7%
540000s	**Internal Services Total**	**2,594,085**	**2,811,200**	**2,386,668**	**2,581,307**	**194,639**	**8.2%**
552000	Insurances (P&L)	652,827	754,754	703,902	1,329,234	625,332	88.8%
553000	Communications	265,800	225,944	247,100	256,100	9,000	3.6%
558000	Travel	7,008	31,160	89,422	84,922	(4,500)	-5.0%
558007	Travel - in system	24,885	32,543	41,970	41,470	(500)	-1.2%
558008	Travel - out of system	100,793	173,551	150,639	174,639	24,000	15.9%
558500	Travel - BOE	10,774	12,138	15,750	15,750	-	0.0%
559200	Services from Other LEAs	151,031	161,473	220,000	220,000	-	0.0%
559500	Other Purchased Services	1,917,739	2,018,004	2,039,162	1,711,157	(328,005)	-16.1%
559522	Safety Purchased Services	425,976	528,433	1,334,763	1,564,800	230,037	17.2%
559600	Payment to Res. Treat. Fac.	256,670	188,633	-	-	-	
550000s	**Other Charges Total**	**3,813,503**	**4,126,633**	**4,842,708**	**5,398,072**	**555,364**	**11.5%**

TCSS Operating Summary by OBJECT

Object	Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	$ Change	% Change
561000	Materials and Supplies	2,448,490	1,942,895	2,610,882	2,488,599	(122,283)	-4.7%
561001	Shop Supplies	543,112	536,861	524,000	574,000	50,000	9.5%
561002	Training	2,378	2,578	4,000	4,000	-	0.0%
561022	Safety Supplies	41,121	36,073	50,000	50,000	-	0.0%
561100	Tech Supplies	-	-	-	-	-	
561200	Computer Software	614,639	648,452	828,612	876,612	48,000	5.8%
561500	Expendable Equipment	374,004	425,811	479,744	531,755	52,011	10.8%
561600	Expendable Computer Equipment	358,423	169,736	160,693	154,693	(6,000)	-3.7%
562000	Utility- Electric	2,229,327	2,504,496	2,448,000	2,851,000	403,000	16.5%
562100	Fuel Purchases	1,077,626	528,403	1,200,000	1,550,000	350,000	29.2%
564100	Textbooks	127,500	-	25,000	25,000	-	0.0%
564200	Instructional Supplies	324,020	86,934	491,342	491,092	(250)	-0.1%
560000s	**Materials and Supplies Total**	**8,140,640**	**6,882,239**	**8,822,273**	**9,596,751**	**774,478**	**8.8%**
						-	
571000	Land Acquisition and Dev.	-	-	-	-	-	
572000*	Building Acquisition, Const.	491,739	2,112,588	10,042,355	1,000,000	(9,042,355)	
573000	Equipment over $5,000	224,490	782,286	944,840	592,400	(352,440)	-37.3%
573005	Playground Safety Equipment	-	33,290	75,000	75,000	-	0.0%
573200	Bus Purchases	149,300	858,100	2,777,450	2,100,000	(677,450)	-24.4%
573400	Computer Purchases	328,588	291,538	300,599	300,000	(599)	-0.2%
570000s	**Equipment, Land, Const.**	**1,194,117**	**4,077,802**	**14,140,244**	**4,067,400**	**(10,072,844)**	**-71.2%**
						-	
581000	Registrations/Fees/Dues	245,688	260,581	502,261	408,761	(93,500)	-18.6%
581100	Regional Library Fees	11,454	11,454	13,745	20,000	6,255	45.5%
581200	RESA Fees	42,560	42,487	42,487	43,500	1,013	2.4%
588000	Federal Indirect Costs	-	-	-	-	-	
589000	Other Expenditures	(15,916)	7,783	13,963	13,963	-	0.0%
580000s	**Fees/Dues/Costs**	**283,786**	**322,305**	**572,456**	**486,224**	**(86,232)**	**-15.1%**
593000	**Transfers To Other Funds***	**134,394**	**201,688**	**587,500**	**587,500**	**-**	**0.0%**
53/90000's	***Non-Wages Total***	**17,372,050**	**19,531,739**	**32,983,820**	**24,571,047**	**(8,412,773)**	**-25.5%**
	TOTAL OPERATING FUND	**$ 123,003,787**	**$ 132,030,332**	**$ 157,927,673**	**$ 163,665,395**	**$ 5,737,722**	**3.6%**

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

Troup County School System

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Troup County School System

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Budget Expenditures

COST CENTER

Section

TCSS Operating Budget Summary by COST CENTER

Cost Center	Description		FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	$ Change	% Change
21001	Extra-Curricular Supplements	Wages	$ 1,484,878	$ 2,125,325	$ 1,411,496	$ 1,423,071	11,575	0.8%
21002	Extra-Curricular Supplements	Non-Wages	16,121	394	6,500	6,500	0	0.0%
21003	Student Services	Wages	226,905	230,674	235,158	250,773	15,615	6.6%
21004	Student Services	Non-Wages	60,502	67,988	92,158	95,995	3,837	4.2%
21101	Social Work Services	Wages	250,958	296,326	317,083	640,265	323,182	101.9%
21102	Social Work Services	Non-Wages	4,566	4,765	10,400	10,400	0	0.0%
21201	Guidance Services	Non-Wages	0	0	0	0		
21202	Guidance Services	Non-Wages	21,613	21,937	43,000	43,000	0	0.0%
21231	School Improvement & Assessment	Wages	145,958	151,046	191,863	204,024	12,161	6.3%
21232	School Improvement & Assessment	Non-Wages	223,264	141,503	246,500	246,500	0	0.0%
21341	Health Care Services	Wages	736,574	862,437	935,174	1,382,852	447,678	47.9%
21342	Health Care Services	Non-Wages	104,803	62,894	132,537	39,537	(93,000)	-70.2%
21401	Psychological Services	Wages	435,766	513,601	552,312	566,370	14,058	2.5%
21402	Psychological Services	Non-Wages	37,760	36,118	39,165	39,165	0	0.0%
22151	Special Education Administration	Wages	606,871	667,723	731,525	701,795	(29,730)	-4.1%
22152	Special Education Administration	Non-Wages	248,083	192,384	301,700	301,700	0	0.0%
22171	Staff Development	Wages	100,667	72,280	234,011	233,968	(43)	0.0%
22172	Staff Development	Non-Wages	80,716	63,853	157,945	157,945	0	0.0%
22191	Technology	Wages	1,595,347	1,645,409	1,657,435	2,383,984	726,549	43.8%
22192	Technology	Non-Wages	1,662,665	1,530,092	1,486,399	1,515,800	29,401	2.0%
22201	Educational Media	Wages	0	0	0	0		
22202	Educational Media	Non-Wages	29,357	30,699	34,107	40,362	6,255	18.3%
23001	Contingency	Wages	(253,512)	0	516,023	2,214,450	1,698,427	329.1%
23002	Contingency	Non-Wage	0	0	0	0	0	
23101	Board of Education	Wages	65,833	62,226	80,322	80,322	0	0.0%
23102	Board of Education	Non-Wages	42,554	44,179	48,025	48,025	0	0.0%
23211	Superintendent's Office	Wages	417,381	436,315	451,682	442,092	(9,590)	-2.1%
23212	Superintendent's Office	Non-Wages	223,902	266,640	378,525	378,525	0	0.0%
23241	Office of Curriculum & Instruction	Wages	1,077,546	1,010,716	1,131,228	1,268,310	137,082	12.1%
23242	Office of Curriculum & Instruction	Non-Wages	466,629	331,429	738,233	938,233	200,000	27.1%
24001	School Administration	Wages	(12,162)	0	150	150	0	0.0%
24002	School Administration	Non-Wages	0	1,519	61,557	61,557	0	0.0%
25001	Business Services	Wages	1,038,308	1,081,779	1,186,788	1,202,049	15,261	1.3%
25002	Business Services	Non-Wages	481,295	634,757	782,476	885,476	103,000	13.2%
26001	Maintenance & Operations	Wages	2,722,577	2,199,560	3,260,944	3,390,248	129,304	4.0%

TCSS Operating Budget Summary by COST CENTER

Cost Center	Description		FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	$ Change	% Change
26002	Operations	Non-Wages	5,095,844	7,703,836	15,285,079	6,346,800	(8,938,279)	-58.5%
26004	Maintenance	Non-Wages	1,254,653	1,379,572	2,146,748	2,274,659	127,911	
26541	Custodial Services	Wages	3,876,617	3,738,275	4,348,707	4,871,402	522,695	12.0%
26542	Custodial Services	Non-Wages	891,302	987,711	1,108,029	690,824	(417,205)	-37.7%
27001	Transportation	Wages	7,213,283	7,227,831	6,764,216	7,664,709	900,493	13.3%
27002	Transportation	Non-Wages	2,512,107	2,883,241	5,887,280	5,413,790	(473,490)	-8.0%
28101	Central Support Services	Wages	6,776	6,605	553,116	928,116	375,000	67.8%
28102	Central Support Services	Non-Wages	0	0	0	0	0	
28231	Public Relations	Wages	204,530	218,076	225,629	227,055	1,426	0.6%
28232	Public Relations	Non-Wages	49,388	65,289	75,405	95,405	20,000	26.5%
28310	Personnel Services	Wages	702	1,382	0	0	0	
28311	Personnel Services	Wages	730,200	904,831	949,068	947,389	(1,679)	-0.2%
28312	Personnel Services	Non-Wages	59,275	154,808	340,780	340,780	0	0.0%
28421	Office of Student Assignment	Wages	135,533	143,484	166,865	98,482	(68,383)	-41.0%
28422	Office of Student Assignment	Non-Wages	545	2,448	27,786	27,786	0	0.0%
29002	Other Support Services	Non-Wages	140,970	178,910	178,910	184,698	5,788	3.2%
30601	Berta Weathersbee Elementary	Wages	2,578,771	2,818,334	2,960,274	3,013,425	53,151	1.8%
30602	Berta Weathersbee Elementary	Non-Wages	18,349	14,812	19,800	20,213	413	2.1%
30801	Hollis Hand Elementary	Wages	3,517,613	3,968,872	4,173,312	4,311,885	138,573	3.3%
30802	Hollis Hand Elementary	Non-Wages	42,687	39,367	41,828	43,891	2,063	4.9%
31001	Elementary Education	Wages	0	0	592,115	792,115	200,000	33.8%
31002	Elementary Education	Non-Wages	786,313	160,233	402,200	402,200	0	0.0%
34001	Hillcrest Elementary	Wages	2,805,670	2,996,073	3,239,936	3,485,094	245,158	7.6%
34002	Hillcrest Elementary	Non-Wages	33,350	25,504	27,061	27,309	248	0.9%
34101	Long Cane Elementary	Wages	3,736,183	4,091,386	4,394,322	4,864,316	469,994	10.7%
34102	Long Cane Elementary	Non-Wages	37,408	44,502	45,045	47,273	2,228	4.9%
34301	Rosemont Elementary	Wages	3,302,547	3,585,509	3,868,530	4,512,620	644,090	16.6%
34302	Rosemont Elementary	Non-Wages	41,036	40,707	43,973	41,085	(2,888)	-6.6%
34401	West Point Elementary	Wages	2,982,505	3,120,975	3,407,192	3,925,243	518,051	15.2%
34402	West Point Elementary	Non-Wages	27,703	22,663	31,433	34,486	3,053	9.7%
34501	Ethel Kight Elementary	Wages	4,101,118	4,254,114	4,640,578	5,242,157	601,579	13.0%

TCSS Operating Budget Summary by COST CENTER

Cost Center	Description		FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	$ Change	% Change
34502	Ethel Kight Elementary	Non-Wages	40,596	50,955	45,045	45,705	660	1.5%
34601	Clearview Elementary	Wages	3,820,034	4,433,318	4,715,019	4,914,247	199,228	4.2%
34602	Clearview Elementary	Non-Wages	49,854	48,463	47,190	49,088	1,898	4.0%
35101	Hogansville Elementary	Wages	3,201,015	3,304,384	3,581,631	3,999,562	417,931	11.7%
35102	Hogansville Elementary	Non-Wages	32,370	30,662	32,588	35,476	2,888	8.9%
36401	Callaway Elementary	Wages	3,880,972	4,109,264	4,449,127	5,104,742	655,615	14.7%
36402	Callaway Elementary	Non-Wages	37,893	39,706	48,015	46,612	(1,403)	-2.9%
36601	Franklin Forest Elementary	Wages	4,849,034	4,978,550	5,376,735	5,514,269	137,534	2.6%
36602	Franklin Forest Elementary	Non-Wages	53,721	52,782	54,698	49,170	(5,528)	-10.1%
41001	Middle School Education	Wages	0	0	145,624	145,624	0	0.0%
41002	Middle School Education	Non-Wages	172,060	161,390	203,225	203,225	0	0.0%
41501	Gardner Newman Middle	Wages	6,501,021	7,014,937	7,500,830	7,987,170	486,340	6.5%
41502	Gardner Newman Middle	Non-Wages	93,375	100,737	101,303	99,450	(1,853)	-1.8%
45701	Long Cane Middle	Wages	6,811,306	6,797,849	7,377,015	8,536,042	1,159,027	15.7%
45702	Long Cane Middle	Non-Wages	98,290	92,372	95,453	94,868	(585)	-0.6%
46001	Callaway Middle	Wages	4,961,310	5,338,099	5,862,844	6,187,006	324,162	5.5%
46002	Callaway Middle	Non-Wages	72,349	74,574	74,002	69,907	(4,095)	-5.5%
50301	LaGrange High	Wages	7,304,491	8,393,927	9,171,708	10,324,026	1,152,318	12.6%
50302	LaGrange High	Non-Wages	169,373	171,478	178,888	178,888	0	0.0%
51001	High School Education	Wages	18,787	12,761	328,361	487,120	158,759	48.3%
51002	High School Education	Non-Wages	523,673	366,655	478,028	477,160	(868)	-0.2%
54701	Troup High	Wages	7,928,588	8,276,741	9,091,928	9,334,616	242,688	2.7%
54702	Troup High	Non-Wages	180,779	171,245	188,498	184,801	(3,697)	-2.0%
55501	Hope Academy	Wages	1,205,455	1,170,914	1,464,225	1,595,431	131,206	9.0%
55502	Hope Academy	Non-Wages	17,812	15,350	18,204	18,204	0	0.0%
55601	Callaway High	Wages	5,547,904	6,007,602	6,791,819	7,017,381	225,562	3.3%
55602	Callaway High	Non-Wages	120,980	122,306	126,638	129,113	2,475	2.0%
56001	thINC Academy	Wages	2,714,704	2,683,087	2,961,105	3,262,310	301,205	10.2%
56002	thINC Academy	Non-Wages	60,603	53,218	60,884	60,884	0	0.0%
56991	Troup County Career Center	Wages	621,862	900,474	1,075,507	1,488,566	413,059	38.4%
56992	Troup County Career Center	Non-Wages	12,846	18,272	19,000	33,000	14,000	73.7%
60201	Twin Cedars	Wages	0	0	0	0		
60202	Twin Cedars	Non-Wages	16,314	11,077	0	0	0	
61002	Alternative Education	Non-Wages	0	255	14,704	14,704	0	0.0%
61003	ESOL	Wages	0	0	362,500	362,500	0	0.0%

TCSS Operating Budget Summary by COST CENTER

Cost Center	Description		FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	$ Change	% Change
61004	ESOL	Non-Wages	3,353	7,336	9,087	13,087	4,000	44.0%
61005	Special Education Instruction	Wages	367,771	590,341	784,321	800,282	15,961	2.0%
61006	Special Education Instruction	Non-Wages	490,209	292,651	208,500	208,500	0	0.0%
61008	Gifted Instruction	Non-Wages	14,282	12,320	15,786	15,786	0	0.0%
61009	International Baccalaureate	Wages	0	875	1,500	1,500	0	0.0%
61010	International Baccalaureate	Non-Wage	0	72,556	106,000	106,000	0	0.0%
62702	Residential Placement (Ault)	Non-Wage	240,356	177,557	0	0	0	
63302	Community Services	Non-Wages	41,107	50,000	50,000	50,000	0	0.0%
64101	GNETS	Wages	0	0	725,000	763,223	38,223	5.3%
65002	Outgoing Transfers	Non-Wages	134,394	201,688	587,500	1,587,500	1,000,000	170.2%
72201	Math & Science Supp		66,455	55,690	0	0		
	TOTAL OPERATING FUND		**123,004,006**	**132,030,333**	**157,927,673**	**163,665,395**	**5,737,722**	**3.6%**

Troup County School System

A Place For Every Kid

Budget Expenditures

COST CENTER

Detail Reports

FY 2024-2025 Cost Centers

Cost Center Name	Cost Center Manager	Cost Center Number(s)	Detailed Report
Extra-Curricular Supplements	Chief Human Resources Officer	21001-21002	58
Student Services	Director Student Services	21003-21004	59
Social Work Services	Director Student Services	21101-21102	60
Guidance Services	Director Student Services	21202	61
School Improvement & Assessment	Dir. Research/Assessment/ Accountability	21231-21232	62
Health Care Services	Director Student Services	21341-21342	63
Psychological Services	Director Exceptional Education	21401-21402	64
Exceptional Education Administration	Director Exceptional Education	22151-22152	65
Staff Development	Asst. Superintendent Curriculum	22171-22172	66
Technology	Asst. Superintendent Maintenance & Operations	22191-22192	67
Educational Media	Asst. Superintendent Curriculum	22202	68
Contingency Reserve	Chief Financial Officer	23001-23002	68
Board of Education	Superintendent	23101-23102	69
Superintendent's Office	Superintendent	23211-23212	70
Office of Curriculum & Instruction	Asst. Superintendent Curriculum	23241-23242	71
School Administration	Asst. Superintendent Curriculum	24001-24002	72
Business Services	Chief Financial Officer	25001-25002	73
Operations	Asst. Superintendent Maintenance/Operations	26001-26002	74-75
Maintenance	Asst. Superintendent Maintenance/Operations	26004	76
Custodial Services	Asst. Superintendent Maintenance/Operations	26541-26542	77
Transportation	Asst. Superintendent Maintenance/Operations	27001-27002	78
Central Support Services	Chief Financial Officer	28101-28102	79

FY 2024-2025 Cost Centers

Cost Center Name	Cost Center Manager	Cost Center Number(s)	Detailed Report
Public Relations	Director Public Relations	28231-28232	80
Personnel Services	Chief Human Resources Officer	28311-28312	81
Office of Student Assignment	Director Student Services	28421-28422	82
Other Support Services	Asst. Superintendent Curriculum	29002	83
Berta Weathersbee Elementary	Principal	30601-30602	84
Hollis Hand Elementary	Principal	30801-30802	85
Elementary Education	Director Elementary Education	31001-31002	86
Hillcrest Elementary	Principal	34001-34002	87
Long Cane Elementary	Principal	34101-34102	88
Rosemont Elementary	Principal	34301-34302	89
West Point Elementary	Principal	34401-34402	90
Ethel Kight Elementary	Principal	34501-34502	91
Clearview Elementary	Principal	34601-34602	92
Hogansville Elementary	Principal	35101-35102	93
Callaway Elementary	Principal	36401-36402	94
Franklin Forest Elementary	Principal	36601-36602	95
Middle School Education	Director Secondary Education	41001-41002	96
Gardner Newman Middle	Principal	41501-41502	97
Long Cane Middle	Principal	45701-45702	98
Callaway Middle	Principal	46001-46002	99
LaGrange High	Principal	50301-50302	100
High School Education / CTAE	Director Secondary Education	51001-51002	101

FY 2024-2025 Cost Centers

Cost Center Name	Cost Center Manager	Cost Center Number(s)	Detailed Report
Troup High	Principal	54701-54702	102
Hope Academy	Principal	55501-55502	103
Callaway High	Principal	55601-55602	104
thINC Academy	Principal	56001-56002	105
Troup County Career Center	Principal	56991-56992	106
Twin Cedars	Director Federal Programs	60202	107
Alternative Education	Director Student Services	61002	107
ESOL	Director Student Services	61003-61004	108
Exceptional Education Instruction	Director Exceptional Education	61005-61006	109
Gifted Instruction	Director Exceptional Education	61008	110
International Baccalaureate	Principal – LaGrange High School	61009-61010	110
Residential Placement (Ault)	Director Federal Programs	62702	111
Community Services	Director Federal Programs	63302	111
GNETS (GA Network for Ed. & Therap. Support)	Director Exceptional Education	64101-64102	112
Outgoing Transfers	Chief Financial Officer	65001-65002	112

Cost Center Object Report FY2024.2025
Extra-Curricular Supplements

Wages - Cost Center #21001

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511700	Extended Year Teacher Salaries	23,464	20,412	19,436	-976	-4.8%
514600	Athletics Personnel	175,971	194,485	197,073	2,588	1.3%
518300	Extra-Curricular Supplements	829,507	723,750	734,000	10,250	1.4%
519000	Administrator Salaries	353	0	0	0	0.0%
521000	Health Insurance Benefits	830,015	213,260	202,761	-10,499	-4.9%
522000	FICA (Social Security)	60,984	55,582	56,400	818	1.5%
522100	Medicare	14,263	12,997	13,181	184	1.4%
523000	Retirement (GA TRS)	182,096	183,144	192,351	9,207	5.0%
524500	ERS Retirement	46	0	0	0	0.0%
526000	Worker's Compensation	8,136	7,443	7,458	15	0.2%
529000	Life Insurance	490	423	411	-12	-2.8%
Total		**2,125,325**	**1,411,496**	**1,423,071**	**11,575**	**0.8%**

Non-Wages - Cost Center #21002

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	0	6,500	6,500	0	0.0%
558008	Travel - Out of System	394	0	0	0	0.0%
Total		**394**	**6,500**	**6,500**	**0**	**0.0%**

Grand Total		**2,125,719**	**1,417,996**	**1,429,571**	**11,575**	**0.8%**

Cost Center Object Report FY2024.2025
Student Services

Wages - Cost Center #21003

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
514100	Executive Secretary Salaries	42,830	43,115	43,115	0	0.0%
519000	Administrator Salaries	4,456	3,500	13,700	10,200	291.4%
519100	Other Professional Salaries	120,305	122,845	126,020	3,175	2.6%
521000	Health Insurance Benefits	18,336	18,960	18,960	0	0.0%
522000	FICA (Social Security)	10,227	10,020	10,207	187	1.9%
522100	Medicare	2,392	2,343	2,387	44	1.9%
523000	Retirement (GA TRS)	30,918	33,159	35,146	1,987	6.0%
526000	Worker's Compensation	1,162	1,162	1,184	22	1.9%
529000	Life Insurance	49	54	54	0	0.0%
Total		**230,674**	**235,158**	**250,773**	**15,615**	**6.6%**

Non-Wages - Cost Center #21004

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	46,733	64,100	66,437	2,337	3.6%
543000	Repairs	0	0	0	0	0.0%
553000	Communication	1,671	4,500	6,000	1,500	33.3%
558000	Travel	8,132	6,000	6,000	0	0.0%
561000	Materials and Supplies	3,470	5,707	5,707	0	0.0%
561200	Computer Software	5,032	4,125	4,125	0	0.0%
561500	Expendable Equipment	701	1,700	1,700	0	0.0%
564200	Instructional Supplies	0	400	400	0	0.0%
581000	Registration/Fees/Dues	2,074	2,996	2,996	0	0.0%
589000	Other Expenditures	175	2,630	2,630	0	0.0%
Total		**67,988**	**92,158**	**95,995**	**3,837**	**4.2%**

Grand Total		**298,662**	**327,316**	**346,768**	**19,452**	**5.9%**

Cost Center Object Report FY2024.2025
Social Work Services

Wages - Cost Center #21101

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
517600	School Social Worker Salaries	193,183	203,369	516,708	313,339	154.1%
521000	Health Insurance Benefits	49,260	56,880	56,880	0	0.0%
522000	FICA (Social Security)	11,264	11,911	13,703	1,792	15.0%
522100	Medicare	2,634	2,786	3,195	409	14.7%
523000	Retirement (GA TRS)	38,554	40,633	48,196	7,563	18.6%
524500	ERS Retirement	0	0	0	0	0.0%
526000	Worker's Compensation	1,350	1,423	1,502	79	5.6%
529000	Life Insurance	81	81	81	0	0.0%
Total		**296,326**	**317,083**	**640,265**	**323,182**	**101.9%**

Non-Wages - Cost Center #21102

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 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	196	2,900	2,900	0	0.0%
558008	Travel - Out of System	2,391	3,300	3,300	0	0.0%
561000	Materials and Supplies	828	1,200	1,200	0	0.0%
564200	Instructional Supplies	0	1,000	1,000	0	0.0%
581000	Registration/Fees/Dues	1,350	2,000	2,000	0	0.0%
Total		**4,765**	**10,400**	**10,400**	**0**	**0.0%**

Grand Total		**301,091**	**327,483**	**650,665**	**323,182**	**98.7%**

Cost Center Object Report FY2024.2025
Guidance Services

There are no Wages associated with this Cost center

Non-Wages - Cost Center #21202

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	12,995	15,000	15,750	750	5.0%
558000	Travel	688	7,000	7,000	0	0.0%
561000	Materials and Supplies	4,127	18,000	15,250	-2,750	-15.3%
561500	Expendable Equipment	0	0	0	0	0.0%
561600	Expendable Computer Equipment	676	0	0	0	0.0%
581000	Registration/Fees/Dues	3,451	3,000	5,000	2,000	66.7%
589000	Other Expenditures	0	0	0	0	0.0%
Total		**21,937**	**43,000**	**43,000**	**0**	**0.0%**

Cost Center Object Report FY2024.2025
School Improvement & Assessment

Wages - Cost Center #21231

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
514200	Clerical Salaries	0	33,750	21,557	-12,193	-36.1%
519000	Administrator Salaries	105,996	108,536	111,711	3,175	2.9%
521000	Health Insurance Benefits	15,150	18,960	32,105	13,145	69.3%
522000	FICA (Social Security)	6,446	6,601	8,081	1,480	22.4%
522100	Medicare	1,508	1,544	1,890	346	22.4%
523000	Retirement (GA TRS)	21,178	21,685	27,693	6,008	27.7%
526000	Worker's Compensation	742	760	933	173	22.8%
529000	Life Insurance	27	27	54	27	100.0%
Total		**151,046**	**191,863**	**204,024**	**12,161**	**6.3%**

Non-Wages - Cost Center #21232

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
558007	Travel - In System	259	500	500	0	0.0%
558008	Travel - Out of System	3,017	4,000	4,000	0	0.0%
559500	Other Purchased Services	135,289	236,500	236,500	0	0.0%
561000	Materials and Supplies	45	3,000	3,000	0	0.0%
561500	Expendable Equipment	1,577	0	0	0	0.0%
564200	Instructional Supplies	0	0	0	0	0.0%
581000	Registration/Fees/Dues	1,020	1,500	1,500	0	0.0%
589000	Other Expenditures	295	1,000	1,000	0	0.0%
Total		**141,503**	**246,500**	**246,500**	**0**	**0.0%**

Grand Total		**292,549**	**438,363**	**450,524**	**12,161**	**2.8%**

Cost Center Object Report FY2024.2025
Health Care Services

Wages - Cost Center #21341

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511300	Substitute Wages - Certified	4,549	0	0	0	0.0%
514200	Clerical Salaries	0	0	0	0	0.0%
516300	School Nurse Salaries	560,932	597,596	1,039,588	441,992	74.0%
521000	Health Insurance Benefits	140,569	170,935	147,221	-23,714	-13.9%
522000	FICA (Social Security)	32,104	34,079	39,749	5,670	16.6%
522100	Medicare	7,508	7,969	9,244	1,275	16.0%
523000	Retirement (GA TRS)	112,003	119,402	142,455	23,053	19.3%
526000	Worker's Compensation	4,407	4,827	4,232	-595	-12.3%
529000	Life Insurance	365	366	363	-3	-0.8%
Total		**862,437**	**935,174**	**1,382,852**	**447,678**	**47.9%**

Non-Wages - Cost Center #21342

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 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	211	1,033	1,033	0	0.0%
558008	Travel - Out of System	4,910	1,519	1,519	0	0.0%
559500	Other Purchased Services	1,410	2,525	2,525	0	0.0%
561000	Materials and Supplies	18,667	127,090	27,090	-100,000	-78.7%
561500	Expendable Equipment	7,960	0	0	0	0.0%
572000	Building Acquisition, Construction	0	0	0	0	0.0%
573000	Equipment Over $5,000	28,016	0	0	0	0.0%
581000	Registration/Fees/Dues	1,720	370	7,370	7,000	1891.9%
Total		**62,894**	**132,537**	**39,537**	**-93,000**	**-70.2%**

Grand Total		**925,331**	**1,067,711**	**1,422,389**	**354,678**	**33.2%**

Cost Center Object Report FY2024.2025
Psychological Services

Wages - Cost Center #21401

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
517400	School Psychologist Salaries	209,817	217,659	227,140	9,481	4.4%
517700	Family Services Coord. Salaries	141,392	147,844	153,496	5,652	3.8%
521000	Health Insurance Benefits	75,378	94,300	94,800	500	0.5%
522000	FICA (Social Security)	19,788	20,504	21,445	941	4.6%
522100	Medicare	4,628	4,795	5,014	219	4.6%
523000	Retirement (GA TRS)	60,042	64,544	61,704	-2,840	-4.4%
526000	Worker's Compensation	2,450	2,559	2,663	104	4.1%
529000	Life Insurance	106	107	108	1	0.9%
Total		**513,601**	**552,312**	**566,370**	**14,058**	**2.5%**

Non-Wages - Cost Center #21402

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	27,324	30,000	30,000	0	0.0%
558007	Travel - In System	4,936	5,000	5,000	0	0.0%
558008	Travel - Out of System	0	0	0	0	0.0%
561000	Materials and Supplies	2,093	2,167	2,167	0	0.0%
581000	Registration/Fees/Dues	1,765	1,998	1,998	0	0.0%
Total		**36,118**	**39,165**	**39,165**	**0**	**0.0%**

Grand Total		**549,719**	**591,477**	**605,535**	**14,058**	**2.4%**

Cost Center Object Report FY2024.2025
Exceptional Education Administration

Wages - Cost Center #22151

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
514000	Paraprofessional/Aide Salaries	11,183	26,737	26,737	0	0.0%
514100	Executive Secretary Salaries	43,373	43,115	18,921	-24,194	-56.1%
514200	Clerical Salaries	15,656	28,607	28,986	379	1.3%
516400	Physical/Occupational Therapist	106,011	117,700	121,685	3,985	3.4%
519000	Administrator Salaries	297,821	300,742	310,018	9,276	3.1%
521000	Health Insurance Benefits	68,107	87,180	71,220	-15,960	-18.3%
522000	FICA (Social Security)	26,947	27,879	27,638	-241	-0.9%
522100	Medicare	6,302	6,520	6,464	-56	-0.9%
523000	Retirement (GA TRS)	88,851	89,452	86,635	-2,817	-3.1%
526000	Worker's Compensation	3,311	3,431	3,356	-75	-2.2%
529000	Life Insurance	161	162	135	-27	-16.7%
Total		**667,723**	**731,525**	**701,795**	**-29,730**	**-4.1%**

Non-Wages - Cost Center #22152

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	19,306	70,000	70,000	0	0.0%
558007	Travel - In System	3,187	3,000	3,000	0	0.0%
558008	Travel - Out of System	3,442	3,700	3,700	0	0.0%
559200	Services from Other LEAs	161,473	220,000	220,000	0	0.0%
559500	Other Purchased Services	0	0	0	0	0.0%
561000	Materials and Supplies	4,977	3,500	3,500	0	0.0%
573000	Equipment Over $5,000	0	0	0	0	0.0%
581000	Registration/Fees/Dues	0	1,500	1,500	0	0.0%
Total		**192,384**	**301,700**	**301,700**	**0**	**0.0%**

Grand Total		**860,107**	**1,033,225**	**1,003,495**	**-29,730**	**-2.9%**

Cost Center Object Report FY2024.2025
Staff Development

Wages - Cost Center #22171

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511300	Substitute Wages - Certified	0	218,650	218,650	0	0.0%
511600	Professional Development Stipends	41,776	10,000	10,000	0	0.0%
521000	Health Insurance Benefits	22,045	2,569	2,446	-123	-4.8%
522000	FICA (Social Security)	2,365	584	584	0	0.0%
522100	Medicare	553	136	136	0	0.0%
523000	Retirement (GA TRS)	5,109	1,998	2,078	80	4.0%
526000	Worker's Compensation	407	70	70	0	0.0%
529000	Life Insurance	25	4	4	0	0.0%
Total		**72,280**	**234,011**	**233,968**	**-43**	**0.0%**

Non-Wages - Cost Center #22172

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	18,829	111,710	111,710	0	0.0%
558000	Travel	0	0	0	0	0.0%
558008	Travel - Out of System	21,547	20,000	20,000	0	0.0%
561000	Materials and Supplies	1,664	8,735	8,735	0	0.0%
581000	Registration/Fees/Dues	21,813	17,500	17,500	0	0.0%
Total		**63,853**	**157,945**	**157,945**	**0**	**0.0%**

Grand Total		**136,132**	**391,956**	**391,913**	**-43**	**0.0%**

Cost Center Object Report FY2024.2025
Technology

Wages - Cost Center #22191

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
514100	Executive Secretary Salaries	42,732	42,943	40,945	-1,998	-4.7%
519100	Other Professional Salaries	1,120,858	1,078,651	1,761,596	682,945	63.3%
521000	Health Insurance Benefits	167,355	223,530	214,620	-8,910	-4.0%
522000	FICA (Social Security)	68,543	65,963	77,133	11,170	16.9%
522100	Medicare	16,030	14,530	17,981	3,451	23.8%
523000	Retirement (GA TRS)	220,851	223,462	261,809	38,347	17.2%
526000	Worker's Compensation	8,613	7,978	9,441	1,463	18.3%
529000	Life Insurance	426	378	459	81	21.4%
Total		**1,645,409**	**1,657,435**	**2,383,984**	**726,549**	**43.8%**

Non-Wages - Cost Center #22192

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
543000	Repairs	125,296	120,000	150,000	30,000	25.0%
544200	Rentals - Equipment	9,992	1,000	1,000	0	0.0%
553000	Communication	209,300	200,000	200,000	0	0.0%
558007	Travel - In System	0	0	0	0	0.0%
558008	Travel - Out of System	10,383	15,000	15,000	0	0.0%
559500	Other Purchased Services	239,227	164,600	164,600	0	0.0%
561000	Materials and Supplies	148,519	100,000	100,000	0	0.0%
561200	Computer Software	226,199	355,000	355,000	0	0.0%
561500	Expendable Equipment	108,845	70,000	70,000	0	0.0%
561600	Expendable Computer Equipment	118,849	116,000	116,000	0	0.0%
573000	Equipment Over $5,000	37,860	40,000	40,000	0	0.0%
573400	Computer Purchases	291,538	300,599	300,000	-599	-0.2%
581000	Registration/Fees/Dues	4,084	4,200	4,200	0	0.0%
Total		**1,530,092**	**1,486,399**	**1,515,800**	**29,401**	**2.0%**

Grand Total		**3,175,501**	**3,143,834**	**3,899,784**	**755,950**	**24.0%**

Cost Center Object Report FY2024.2025
Educational Media

There are no Wages associated with this Cost center

Non-Wages - Cost Center #22202

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 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	19,245	18,676	18,676	0	0.0%
581100	Regional Library Fees	11,454	13,745	20,000	6,255	45.5%
Total		**30,699**	**34,107**	**40,362**	**6,255**	**18.3%**

Contingency Accounts

Wages - Cost Center #23001

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	0	266,023	266,055	32	0.0%
521000	Health Insurance Benefits	0	0	1,698,395	1,698,395	0.0%
526000	Worker's Compensation	0	250,000	250,000	0	0.0%
Total		**0**	**516,023**	**2,214,450**	**1,698,427**	**329.1%**

There are no Non-Wages associated with this Cost center

Cost Center Object Report FY2024.2025
Board of Education

Wages - Cost Center #23101

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511100	School Board Per Diem	47,500	53,093	53,093	0	0.0%
521000	Health Insurance Benefits	11,030	22,680	22,680	0	0.0%
522000	FICA (Social Security)	2,680	3,292	3,292	0	0.0%
522100	Medicare	627	770	770	0	0.0%
526000	Worker's Compensation	233	319	319	0	0.0%
529000	Life Insurance	156	168	168	0	0.0%
Total		**62,226**	**80,322**	**80,322**	**0**	**0.0%**

Non-Wages - Cost Center #23102

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
558500	Travel - BOE	12,138	15,750	15,750	0	0.0%
559500	Other Purchased Services	6,432	5,000	5,000	0	0.0%
581000	Registration/Fees/Dues	25,609	27,275	27,275	0	0.0%
Total		**44,179**	**48,025**	**48,025**	**0**	**0.0%**

Grand Total		**106,405**	**128,347**	**128,347**	**0**	**0.0%**

Cost Center Object Report FY2024.2025
Superintendent's Office

Wages - Cost Center #23211

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
512000	Superintendent Salary	237,800	239,800	242,975	3,175	1.3%
514100	Executive Secretary Salaries	72,765	75,532	63,685	-11,847	-15.7%
519900	Other Salaries and Compensation	0	0	0	0	0.0%
521000	Health Insurance Benefits	26,490	34,110	33,300	-810	-2.4%
522000	FICA (Social Security)	13,433	14,452	13,530	-922	-6.4%
522100	Medicare	4,332	4,412	4,231	-181	-4.1%
523000	Retirement (GA TRS)	61,273	63,111	63,724	613	1.0%
526000	Worker's Compensation	2,167	2,211	2,593	382	17.3%
529000	Life Insurance	18,054	18,054	18,054	0	0.0%
Total		**436,315**	**451,682**	**442,092**	**-9,590**	**-2.1%**

Non-Wages - Cost Center #23212

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	201,160	309,370	309,370	0	0.0%
552000	Insurance (P&L)	700	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	13,009	13,520	13,520	0	0.0%
559500	Other Purchased Services	5,070	5,000	5,000	0	0.0%
561000	Materials and Supplies	4,584	2,000	2,000	0	0.0%
581000	Registration/Fees/Dues	42,118	48,035	48,035	0	0.0%
Total		**266,640**	**378,525**	**378,525**	**0**	**0.0%**

Grand Total		**702,955**	**830,207**	**820,617**	**-9,590**	**-1.2%**

Cost Center Object Report FY2024.2025
Office of Curriculum & Instruction

Wages - Cost Center #23241

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	0	0	95,000	95,000	0.0%
514100	Executive Secretary Salaries	130,262	144,323	115,845	-28,478	-19.7%
519000	Administrator Salaries	590,770	658,148	730,850	72,702	11.0%
521000	Health Insurance Benefits	85,998	109,950	104,520	-5,430	-4.9%
522000	FICA (Social Security)	44,059	44,932	47,354	2,422	5.4%
522100	Medicare	10,304	11,477	11,075	-402	-3.5%
523000	Retirement (GA TRS)	143,947	156,950	157,944	994	0.6%
526000	Worker's Compensation	5,156	5,232	5,506	274	5.2%
529000	Life Insurance	220	216	216	0	0.0%
Total		**1,010,716**	**1,131,228**	**1,268,310**	**137,082**	**12.1%**

Non-Wages - Cost Center #23242

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
524500	ERS Retirement	0	0	0	0	0.0%
530000	Purchased Services	256,251	266,633	466,633	200,000	75.0%
553000	Communication	0	20,000	20,000	0	0.0%
558000	Travel	0	0	0	0	0.0%
558007	Travel - In System	6,836	500	500	0	0.0%
558008	Travel - Out of System	488	500	500	0	0.0%
559500	Other Purchased Services	0	0	0	0	0.0%
561000	Materials and Supplies	1,048	3,000	3,000	0	0.0%
561600	Expendable Computer Equipment	0	0	0	0	0.0%
564200	Instructional Supplies	33,422	414,000	414,000	0	0.0%
581000	Registration/Fees/Dues	33,385	33,600	33,600	0	0.0%
589000	Other Expenditures	0	0	0	0	0.0%
Total		**331,429**	**738,233**	**938,233**	**200,000**	**27.1%**

Grand Total		**1,342,145**	**1,869,461**	**2,206,543**	**337,082**	**18.0%**

Cost Center Object Report FY2024.2025
School Administration

Wages - Cost Center #24001

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
529000	Life Insurance	0	150	150	0	0.0%
Total		**0**	**150**	**150**	**0**	**0.0%**

Non-Wages - Cost Center #24002

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 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	1,519	1,057	1,057	0	0.0%
Total		**1,519**	**61,557**	**61,557**	**0**	**0.0%**

Grand Total		**1,519**	**61,707**	**61,707**	**0**	**0.0%**

Cost Center Object Report FY2024.2025
Business Services

Wages - Cost Center #25001

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
514200	Clerical Salaries	252,716	271,367	268,547	-2,820	-1.0%
518000	Bus Driver Salaries	324	16,127	16,127	0	0.0%
519000	Administrator Salaries	209,656	214,927	219,182	4,255	2.0%
519100	Other Professional Salaries	249,335	265,740	280,777	15,037	5.7%
521000	Health Insurance Benefits	113,016	143,551	131,638	-11,913	-8.3%
522000	FICA (Social Security)	40,214	42,546	43,938	1,392	3.3%
522100	Medicare	9,405	9,950	10,277	327	3.3%
523000	Retirement (GA TRS)	136,333	143,531	152,700	9,169	6.4%
526000	Worker's Compensation	5,430	5,779	5,593	-186	-3.2%
527000	On Behalf - State	65,079	73,000	73,000	0	0.0%
529000	Life Insurance	270	270	270	0	0.0%
Total		**1,081,779**	**1,186,788**	**1,202,049**	**15,261**	**1.3%**

Non-Wages - Cost Center #25002

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	81,300	170,000	170,000	0	0.0%
543000	Repairs	10,110	10,000	15,000	5,000	50.0%
552000	Insurance (P&L)	186,598	150,000	253,000	103,000	68.7%
553000	Communication	-6,186	2,500	10,000	7,500	300.0%
558007	Travel - In System	0	2,000	500	-1,500	-75.0%
558008	Travel - Out of System	2,923	6,000	5,000	-1,000	-16.7%
559500	Other Purchased Services	260,866	214,500	295,000	80,500	37.5%
561000	Materials and Supplies	30,695	20,000	30,000	10,000	50.0%
561500	Expendable Equipment	788	6,000	5,000	-1,000	-16.7%
573000	Equipment Over $5,000	55,466	10,000	10,000	0	0.0%
581000	Registration/Fees/Dues	11,746	191,476	91,976	-99,500	-52.0%
589000	Other Expenditures	451	0	0	0	0.0%
Total		**634,757**	**782,476**	**885,476**	**103,000**	**13.2%**

Grand Total		**1,716,535**	**1,969,264**	**2,087,525**	**118,261**	**6.0%**

Cost Center Object Report FY2024.2025
Maintenance and Operations

Wages - Cost Center #26001

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511400	Substitute Wages - Non-Certified	5,520	33,333	33,333	0	0.0%
514100	Executive Secretary Salaries	51,389	54,853	51,512	-3,341	-6.1%
514200	Clerical Salaries	71,529	79,850	74,072	-5,778	-7.2%
518000	Bus Driver Salaries	36,418	37,104	37,777	673	1.8%
518100	Operations Staff Salaries	1,058,081	1,603,005	1,529,477	-73,528	-4.6%
518600	Custodial Salaries	207,441	233,742	233,742	0	0.0%
519000	Administrator Salaries	313,292	349,755	449,466	99,711	28.5%
521000	Health Insurance Benefits	363,376	469,583	477,455	7,872	1.7%
522000	FICA (Social Security)	108,843	87,150	114,327	27,177	31.2%
522100	Medicare	25,437	19,164	26,647	7,483	39.0%
523000	Retirement (GA TRS)	76,508	83,684	149,043	65,359	78.1%
524500	ERS Retirement	26,909	0	0	0	0.0%
526000	Worker's Compensation	-322,876	9,951	13,303	3,352	33.7%
527000	On Behalf - State	176,483	199,000	199,000	0	0.0%
529000	Life Insurance	1,210	770	1,094	324	42.1%
Total		**2,199,560**	**3,260,944**	**3,390,248**	**129,304**	**4.0%**

Non-Wages (Operations) - Cost Center #26002

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 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	237,357	288,300	346,000	57,700	20.0%
541001	Sanitation	0	0	0	0	0.0%
543000	Repairs	1,205,505	322,593	250,000	-72,593	-22.5%
544200	Rentals - Equipment	1,717	15,000	15,000	0	0.0%
544400	Rentals - Other	108,273	90,000	150,000	60,000	66.7%
552000	Insurance (P&L)	242,041	234,068	600,000	365,932	156.3%
553000	Communication	0	0	0	0	0.0%
558007	Travel - In System	0	0	0	0	0.0%
558008	Travel - Out of System	3,747	10,000	20,000	10,000	100.0%
559500	Other Purchased Services	337,696	235,000	200,000	-35,000	-14.9%
559522	Safety Purchased Services	528,433	1,334,763	1,564,800	230,037	17.2%
561000	Materials and Supplies	2,332	10,000	10,000	0	0.0%
561022	Safety Supplies	36,073	50,000	50,000	0	0.0%
561200	Computer Software	12,801	18,000	0	-18,000	-100.0%
561500	Expendable Equipment	41,812	110,000	210,000	100,000	90.9%
562000	Utilities - Electric	2,492,913	2,448,000	2,851,000	403,000	16.5%
571000	Land Acquisition and Development	0	0	0	0	0.0%
572000	Building Acquisition, Construction	2,112,588	7,281,167	0	-7,281,167	-100.0%
573000	Equipment Over $5,000	340,047	75,000	75,000	0	0.0%
581000	Registration/Fees/Dues	500	2,000	5,000	3,000	150.0%
Total		**7,703,836**	**12,523,891**	**6,346,800**	**-6,177,091**	**-49.3%**

Non-Wages (Maintenance) - Cost Center #26004

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
541001	Sanitation	216,493	225,000	232,400	7,400	3.3%
543000	Repairs	543,653	972,947	1,080,947	108,000	11.1%
544200	Rentals - Equipment	7,430	25,000	25,000	0	0.0%
544400	Rentals - Other	13,990	15,000	15,000	0	0.0%
558008	Travel - Out of System	2,324	3,000	3,000	0	0.0%
559500	Other Purchased Services	220,097	335,047	370,047	35,000	10.4%
561000	Materials and Supplies	91,724	202,000	202,000	0	0.0%
561200	Computer Software	18,039	17,765	35,765	18,000	101.3%
561500	Expendable Equipment	70,900	140,489	100,000	-40,489	-28.8%
573000	Equipment Over $5,000	159,527	130,000	130,000	0	0.0%
573005	Playground Equipment	33,290	75,000	75,000	0	0.0%
581000	Registration/Fees/Dues	2,105	5,500	5,500	0	0.0%
Total		**1,379,572**	**2,146,748**	**2,274,659**	**127,911**	**6.0%**

Grand Total		**11,282,967**	**17,931,583**	**12,011,707**	**-5,919,876**	**-33.0%**

Cost Center Object Report FY2024.2025
Custodial Services

Wages - Cost Center #26541

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511400	Substitute Wages - Non-Certified	2,952	33,333	33,333	0	0.0%
514200	Clerical Salaries	0	0	70,000	70,000	0.0%
518600	Custodial Salaries	2,797,381	3,136,852	3,563,460	426,608	13.6%
521000	Health Insurance Benefits	678,642	991,995	984,520	-7,475	-0.8%
522000	FICA (Social Security)	158,469	135,668	153,945	18,277	13.5%
522100	Medicare	37,061	31,732	36,008	4,276	13.5%
523000	Retirement (GA TRS)	603	0	8,919	8,919	0.0%
524500	ERS Retirement	41,652	0	0	0	0.0%
526000	Worker's Compensation	19,265	16,992	18,864	1,872	11.0%
529000	Life Insurance	2,251	2,135	2,353	218	10.2%
Total		**3,738,275**	**4,348,707**	**4,871,402**	**522,695**	**12.0%**

Non-Wages - Cost Center #26542

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
544400	Rentals - Other	40,805	45,000	45,000	0	0.0%
559500	Other Purchased Services	434,571	417,205	0	-417,205	-100.0%
561000	Materials and Supplies	352,540	436,824	436,824	0	0.0%
561500	Expendable Equipment	23,009	34,000	34,000	0	0.0%
573000	Equipment Over $5,000	136,786	175,000	175,000	0	0.0%
Total		**987,711**	**1,108,029**	**690,824**	**-417,205**	**-37.7%**

Grand Total		**4,725,986**	**5,456,736**	**5,562,226**	**105,490**	**1.9%**

Cost Center Object Report FY2024.2025
Transportation

Wages - Cost Center #27001

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
514200	Clerical Salaries	47,334	52,575	40,945	-11,630	-22.1%
518000	Bus Driver Salaries	3,932,880	3,133,434	3,698,712	565,278	18.0%
518100	Operations Staff Salaries	382,576	691,963	447,845	-244,118	-35.3%
518200	Bus Monitor Salaries	395,841	419,114	481,447	62,333	14.9%
519000	Administrator Salaries	296,589	322,772	333,296	10,524	3.3%
519100	Other Professional Salaries	41,474	45,979	47,064	1,085	2.4%
521000	Health Insurance Benefits	1,318,481	1,388,281	1,825,517	437,236	31.5%
522000	FICA (Social Security)	288,639	249,158	260,543	11,385	4.6%
522100	Medicare	67,504	58,271	60,633	2,362	4.1%
523000	Retirement (GA TRS)	143,993	143,486	209,940	66,454	46.3%
524500	ERS Retirement	72,905	0	0	0	0.0%
526000	Worker's Compensation	39,226	34,094	33,801	-293	-0.9%
527000	On Behalf - State	195,550	220,500	220,500	0	0.0%
529000	Life Insurance	4,840	4,589	4,466	-123	-2.7%
Total		**7,227,831**	**6,764,216**	**7,664,709**	**900,493**	**13.3%**

Non-Wages - Cost Center #27002

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	29,695	25,000	25,000	0	0.0%
543000	Repairs	279,765	236,460	236,460	0	0.0%
544400	Rentals - Other	9,219	9,000	9,000	0	0.0%
552000	Insurance (P&L)	324,452	318,600	475,000	156,400	49.1%
553000	Communication	20,810	19,600	19,600	0	0.0%
558008	Travel - Out of System	18,791	10,000	10,000	0	0.0%
559500	Other Purchased Services	119,347	100,000	100,000	0	0.0%
561000	Materials and Supplies	15,327	22,830	22,830	0	0.0%
561001	Shop Supplies	536,861	524,000	574,000	50,000	9.5%
561002	Training Supplies	2,578	4,000	4,000	0	0.0%
561200	Computer Software	114,353	130,000	130,000	0	0.0%
561500	Expendable Equipment	752	0	0	0	0.0%
561600	Expendable Computer Equipment	3,505	0	0	0	0.0%
562000	Utilities - Electric	11,583	0	0	0	0.0%
562100	Fuel Purchases	528,403	1,200,000	1,550,000	350,000	29.2%
573000	Equipment Over $5,000	0	506,840	154,400	-352,440	-69.5%
573200	Bus Purchases	858,100	2,777,450	2,100,000	-677,450	-24.4%
581000	Registration/Fees/Dues	9,701	3,500	3,500	0	0.0%
Total		**2,883,241**	**5,887,280**	**5,413,790**	**-473,490**	**-8.0%**

Grand Total		**10,111,072**	**12,651,496**	**13,078,499**	**427,003**	**3.4%**

Cost Center Object Report FY2024.2025
Central Support Services

Wages - Cost Center #28101

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511300	Substitute Wages - Certified	0	545,616	920,616	375,000	68.7%
527000	On Behalf - State	6,605	7,500	7,500	0	0.0%
Total		**6,605**	**553,116**	**928,116**	**375,000**	**67.8%**

There are no Non-Wages associated with this Cost center

Cost Center Object Report FY2024.2025
Public Relations

Wages - Cost Center #28231

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
514200	Clerical Salaries	51,152	43,115	43,115	0	0.0%
516100	Technology Specialist	13,492	22,946	23,353	407	1.8%
519100	Other Professional Salaries	84,284	74,929	76,644	1,715	2.3%
521000	Health Insurance Benefits	28,350	45,360	43,020	-2,340	-5.2%
522000	FICA (Social Security)	8,708	8,138	8,187	49	0.6%
522100	Medicare	2,036	1,903	1,915	12	0.6%
523000	Retirement (GA TRS)	28,936	28,170	29,738	1,568	5.6%
524500	ERS Retirement	0	0	0	0	0.0%
526000	Worker's Compensation	1,043	987	1,002	15	1.5%
529000	Life Insurance	74	81	81	0	0.0%
Total		**218,076**	**225,629**	**227,055**	**1,426**	**0.6%**

Non-Wages - Cost Center #28232

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	131	195	195	0	0.0%
558007	Travel - In System	352	1,500	1,500	0	0.0%
558008	Travel - Out of System	2,879	3,000	3,000	0	0.0%
559500	Other Purchased Services	52,417	65,358	85,358	20,000	30.6%
561000	Materials and Supplies	4,705	2,000	2,000	0	0.0%
561600	Expendable Computer Equipment	399	0	0	0	0.0%
564200	Instructional Supplies	146	300	300	0	0.0%
581000	Registration/Fees/Dues	1,965	2,000	2,000	0	0.0%
589000	Other Expenditures	2,294	1,052	1,052	0	0.0%
Total		**65,289**	**75,405**	**95,405**	**20,000**	**26.5%**

Grand Total		**283,365**	**301,034**	**322,460**	**21,426**	**7.1%**

Cost Center Object Report FY2024.2025
Personnel Services

Wages - Cost Center #28311

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
514200	Clerical Salaries	457,784	481,053	476,491	-4,562	-0.9%
519000	Administrator Salaries	196,444	183,694	188,426	4,732	2.6%
521000	Health Insurance Benefits	83,190	109,860	102,610	-7,250	-6.6%
522000	FICA (Social Security)	39,010	39,460	39,620	160	0.4%
522100	Medicare	9,123	9,229	9,268	39	0.4%
523000	Retirement (GA TRS)	113,890	119,694	124,849	5,155	4.3%
526000	Worker's Compensation	5,174	5,862	5,909	47	0.8%
529000	Life Insurance	216	216	216	0	0.0%
Total		**904,831**	**949,068**	**947,389**	**-1,679**	**-0.2%**

Non-Wages - Cost Center #28312

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	2,785	174,000	174,000	0	0.0%
533200	Fingerprints, Drug Screens	1,382	0	0	0	0.0%
558007	Travel - In System	554	500	500	0	0.0%
558008	Travel - Out of System	3,844	10,000	10,000	0	0.0%
559500	Other Purchased Services	82,825	67,000	67,000	0	0.0%
561000	Materials and Supplies	13,607	8,500	8,500	0	0.0%
561200	Computer Software	45,328	64,280	64,280	0	0.0%
561500	Expendable Equipment	4,366	0	0	0	0.0%
581000	Registration/Fees/Dues	1,499	16,500	16,500	0	0.0%
Total		**156,190**	**340,780**	**340,780**	**0**	**0.0%**

Grand Total		**1,061,021**	**1,289,848**	**1,288,169**	**-1,679**	**-0.1%**

Cost Center Object Report FY2024.2025
Office of Student Assignment

Wages - Cost Center #28421

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
514200	Clerical Salaries	39,626	50,466	51,008	542	1.1%
519100	Other Professional Salaries	63,908	70,173	0	-70,173	-100.0%
521000	Health Insurance Benefits	11,340	15,150	28,680	13,530	89.3%
522000	FICA (Social Security)	5,904	6,432	2,422	-4,010	-62.3%
522100	Medicare	1,381	1,504	567	-937	-62.3%
523000	Retirement (GA TRS)	20,553	22,305	15,484	-6,821	-30.6%
526000	Worker's Compensation	720	781	294	-487	-62.4%
529000	Life Insurance	54	54	27	-27	-50.0%
Total		**143,484**	**166,865**	**98,482**	**-68,383**	**-41.0%**

Non-Wages - Cost Center #28422

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
558000	Travel	0	2,100	2,100	0	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	1,441	1,532	1,532	0	0.0%
581000	Registration/Fees/Dues	1,007	0	0	0	0.0%
Total		**2,448**	**27,786**	**27,786**	**0**	**0.0%**

Grand Total		**145,933**	**194,651**	**126,268**	**-68,383**	**-35.1%**

Cost Center Object Report FY2024.2025
Other Support Services

There are no Non-Wages associated with this Cost center

Non-Wages - Cost Center #29002

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	136,423	136,423	141,198	4,775	3.5%
581200	RESA Fees	42,487	42,487	43,500	1,013	2.4%
Total		**178,910**	**178,910**	**184,698**	**5,788**	**3.2%**

Cost Center Object Report FY2024.2025
Berta Weathersbee Elementary School

Wages - Cost Center #30601

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	1,391,881	1,412,865	1,406,381	-6,484	-0.5%
511300	Substitute Wages - Certified	14,659	0	0	0	0.0%
511800	Art, Music, PE Salaries	85,949	87,305	115,309	28,004	32.1%
513000	Principal Salaries	102,996	105,536	108,711	3,175	3.0%
513100	Assistant Principal Salaries	87,560	92,171	103,672	11,501	12.5%
514000	Paraprofessional/Aide Salaries	62,213	65,307	75,640	10,333	15.8%
514100	Executive Secretary Salaries	29,185	30,703	31,137	434	1.4%
514200	Clerical Salaries	21,598	22,869	34,720	11,851	51.8%
516500	Librarian/Media Specialist Salaries	26,762	33,488	35,719	2,231	6.7%
517200	Counselor Salaries - Elementary	76,475	70,852	73,527	2,675	3.8%
521000	Health Insurance Benefits	394,896	507,793	460,324	-47,469	-9.3%
522000	FICA (Social Security)	110,422	110,618	115,297	4,679	4.2%
522100	Medicare	25,816	25,868	26,892	1,024	4.0%
523000	Retirement (GA TRS)	373,778	380,689	411,849	31,160	8.2%
526000	Worker's Compensation	13,281	13,336	13,415	79	0.6%
529000	Life Insurance	867	874	832	-42	-4.8%
Total		**2,818,334**	**2,960,274**	**3,013,425**	**53,151**	**1.8%**

Non-Wages - Cost Center #30602

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	0	0	0	0	0.0%
558000	Travel	239	1,522	1,522	0	0.0%
561000	Materials and Supplies	11,331	13,803	14,216	413	3.0%
561200	Computer Software	0	575	575	0	0.0%
561500	Expendable Equipment	3,242	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		**14,812**	**19,800**	**20,213**	**413**	**2.1%**

Grand Total		**2,833,146**	**2,980,074**	**3,033,638**	**53,564**	**1.8%**

Cost Center Object Report FY2024.2025
Hollis Hand Elementary School

Wages - Cost Center #30801

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	2,045,157	2,084,620	2,199,153	114,533	5.5%
511800	Art, Music, PE Salaries	132,242	122,711	128,061	5,350	4.4%
513000	Principal Salaries	121,136	112,108	108,711	-3,397	-3.0%
513100	Assistant Principal Salaries	91,575	87,694	92,825	5,131	5.9%
514000	Paraprofessional/Aide Salaries	66,144	70,195	74,436	4,241	6.0%
514100	Executive Secretary Salaries	34,705	36,475	36,475	0	0.0%
514200	Clerical Salaries	23,581	25,418	31,515	6,097	24.0%
516500	Librarian/Media Specialist Salaries	62,956	66,977	69,652	2,675	4.0%
517200	Counselor Salaries - Elementary	66,633	70,852	73,527	2,675	3.8%
519900	Other Salaries and Compensation	1,164	0	0	0	0.0%
521000	Health Insurance Benefits	587,193	749,562	734,672	-14,890	-2.0%
522000	FICA (Social Security)	151,985	153,798	155,966	2,168	1.4%
522100	Medicare	35,694	35,969	36,402	433	1.2%
523000	Retirement (GA TRS)	521,995	535,273	548,952	13,679	2.6%
526000	Worker's Compensation	20,009	20,441	20,347	-94	-0.5%
529000	Life Insurance	1,224	1,219	1,191	-28	-2.3%
Total		**3,963,394**	**4,173,312**	**4,311,885**	**138,573**	**3.3%**

Non-Wages - Cost Center #30802

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 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	0	-4,500	-100.0%
559500	Other Purchased Services	113	1,273	273	-1,000	-78.6%
561000	Materials and Supplies	35,598	34,555	43,618	9,063	26.2%
561500	Expendable Equipment	3,657	0	0	0	0.0%
564200	Instructional Supplies	0	0	0	0	0.0%
581000	Registration/Fees/Dues	0	1,500	0	-1,500	-100.0%
Total		**39,367**	**41,828**	**43,891**	**2,063**	**4.9%**

Grand Total		**4,002,761**	**4,215,140**	**4,355,776**	**140,636**	**3.3%**

Cost Center Object Report FY2024.2025
Elementary Education

Wages - Cost Center #31001

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	0	175,000	375,000	200,000	114.3%
511800	Art, Music, PE Salaries	0	370,360	370,360	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%
Total		**0**	**592,115**	**792,115**	**200,000**	**33.8%**

Non-Wages - Cost Center #31002

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	0	50,000	50,000	0	0.0%
553000	Communication	349	0	0	0	0.0%
558000	Travel	0	0	0	0	0.0%
558007	Travel - In System	4,394	5,000	5,000	0	0.0%
558008	Travel - Out of System	528	1,200	1,200	0	0.0%
559500	Other Purchased Services	0	0	0	0	0.0%
561000	Materials and Supplies	150,293	264,000	264,000	0	0.0%
561100	Technology Supplies	0	0	0	0	0.0%
561200	Computer Software	920	50,000	50,000	0	0.0%
561500	Expendable Equipment	0	3,000	3,000	0	0.0%
561600	Expendable Computer Equipment	0	0	0	0	0.0%
564100	Textbooks	0	25,000	25,000	0	0.0%
573000	Equipment Over $5,000	0	0	0	0	0.0%
581000	Registration/Fees/Dues	3,750	4,000	4,000	0	0.0%
Total		**160,233**	**402,200**	**402,200**	**0**	**0.0%**

Grand Total		**160,233**	**994,315**	**1,194,315**	**200,000**	**20.1%**

Cost Center Object Report FY2024.2025
Hillcrest Elementary School

Wages - Cost Center #34001

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	1,449,551	1,451,849	1,711,561	259,712	17.9%
511300	Substitute Wages - Certified	8,197	0	0	0	0.0%
511400	Substitute Wages - Non-Certified	1,604	0	0	0	0.0%
511800	Art, Music, PE Salaries	139,077	147,429	120,301	-27,128	-18.4%
513000	Principal Salaries	100,533	100,676	108,711	8,035	8.0%
513100	Assistant Principal Salaries	89,830	92,171	92,825	654	0.7%
514000	Paraprofessional/Aide Salaries	82,822	155,209	120,719	-34,490	-22.2%
514100	Executive Secretary Salaries	34,705	36,475	36,475	0	0.0%
514200	Clerical Salaries	26,954	28,329	34,064	5,735	20.2%
516500	Librarian/Media Specialist Salaries	33,545	34,594	35,905	1,311	3.8%
517200	Counselor Salaries - Elementary	76,415	78,806	81,481	2,675	3.4%
521000	Health Insurance Benefits	401,672	552,723	513,160	-39,563	-7.2%
522000	FICA (Social Security)	116,357	117,159	127,248	10,089	8.6%
522100	Medicare	27,212	27,399	29,685	2,286	8.3%
523000	Retirement (GA TRS)	392,476	401,745	456,529	54,784	13.6%
526000	Worker's Compensation	14,224	14,458	15,507	1,049	7.3%
529000	Life Insurance	899	914	923	9	1.0%
Total		**2,996,073**	**3,239,936**	**3,485,094**	**245,158**	**7.6%**

Non-Wages - Cost Center #34002

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 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	25,398	27,061	27,309	248	0.9%
561500	Expendable Equipment	106	0	0	0	0.0%
581000	Registration/Fees/Dues	0	0	0	0	0.0%
Total		**25,504**	**27,061**	**27,309**	**248**	**0.9%**

Grand Total		**3,021,577**	**3,266,997**	**3,512,403**	**245,406**	**7.5%**

Cost Center Object Report FY2024.2025
Long Cane Elementary School

Wages - Cost Center #34101

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	2,210,544	2,248,218	2,574,806	326,588	14.5%
511300	Substitute Wages - Certified	8,087	0	0	0	0.0%
511400	Substitute Wages - Non-Certified	1,238	16,874	16,874	0	0.0%
511800	Art, Music, PE Salaries	75,682	12,579	58,252	45,673	363.1%
513000	Principal Salaries	103,854	105,536	103,852	-1,684	-1.6%
513100	Assistant Principal Salaries	88,750	92,171	95,096	2,925	3.2%
514000	Paraprofessional/Aide Salaries	87,395	154,167	125,670	-28,497	-18.5%
514200	Clerical Salaries	54,771	58,696	65,249	6,553	11.2%
516500	Librarian/Media Specialist Salaries	74,589	78,806	81,481	2,675	3.4%
517200	Counselor Salaries - Elementary	60,315	66,977	71,436	4,459	6.7%
521000	Health Insurance Benefits	572,591	768,613	764,000	-4,613	-0.6%
522000	FICA (Social Security)	156,806	162,006	181,090	19,084	11.8%
522100	Medicare	36,673	37,889	42,287	4,398	11.6%
523000	Retirement (GA TRS)	538,808	569,649	660,314	90,665	15.9%
526000	Worker's Compensation	20,037	20,853	22,553	1,700	8.2%
529000	Life Insurance	1,247	1,288	1,356	68	5.3%
Total		**4,091,386**	**4,394,322**	**4,864,316**	**469,994**	**10.7%**

Non-Wages - Cost Center #34102

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 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	36,282	38,845	41,073	2,228	5.7%
561500	Expendable Equipment	6,323	0	0	0	0.0%
564200	Instructional Supplies	1,897	2,000	2,000	0	0.0%
581000	Registration/Fees/Dues	0	2,000	2,000	0	0.0%
Total		**44,502**	**45,045**	**47,273**	**2,228**	**4.9%**

Grand Total		**4,135,888**	**4,439,367**	**4,911,589**	**472,222**	**10.6%**

Cost Center Object Report FY2024.2025
Rosemont Elementary

Wages - Cost Center #34301

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	1,942,835	1,999,761	2,426,992	427,231	21.4%
511300	Substitute Wages - Certified	-3,239	0	0	0	0.0%
511400	Substitute Wages - Non-Certified	336	0	0	0	0.0%
511800	Art, Music, PE Salaries	91,333	97,264	107,504	10,240	10.5%
513000	Principal Salaries	95,812	98,352	103,852	5,500	5.6%
513100	Assistant Principal Salaries	87,560	89,900	95,096	5,196	5.8%
514000	Paraprofessional/Aide Salaries	66,536	78,297	88,604	10,307	13.2%
514100	Executive Secretary Salaries	26,954	28,329	28,329	0	0.0%
514200	Clerical Salaries	34,705	36,475	42,210	5,735	15.7%
516500	Librarian/Media Specialist Salaries	59,057	62,977	68,149	5,172	8.2%
517200	Counselor Salaries - Elementary	48,734	53,330	57,839	4,509	8.5%
521000	Health Insurance Benefits	462,727	614,816	655,067	40,251	6.5%
522000	FICA (Social Security)	141,934	147,569	169,582	22,013	14.9%
522100	Medicare	33,194	34,512	39,589	5,077	14.7%
523000	Retirement (GA TRS)	477,302	505,915	607,832	101,917	20.1%
526000	Worker's Compensation	18,565	19,833	20,705	872	4.4%
529000	Life Insurance	1,164	1,200	1,270	70	5.8%
Total		**3,585,509**	**3,868,530**	**4,512,620**	**644,090**	**16.6%**

Non-Wages - Cost Center #34302

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 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	35,242	38,500	35,612	-2,888	-7.5%
561500	Expendable Equipment	1,947	0	0	0	0.0%
564200	Instructional Supplies	3,517	5,473	5,473	0	0.0%
581000	Registration/Fees/Dues	0	0	0	0	0.0%
Total		**40,707**	**43,973**	**41,085**	**-2,888**	**-6.6%**

Grand Total		**3,626,216**	**3,912,503**	**4,553,705**	**641,202**	**16.4%**

Cost Center Object Report FY2024.2025
West Point Elementary School

Wages - Cost Center #34401

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	1,605,159	1,661,981	2,028,363	366,382	22.0%
511300	Substitute Wages - Certified	3,340	0	0	0	0.0%
511800	Art, Music, PE Salaries	85,961	91,581	117,912	26,331	28.8%
513000	Principal Salaries	89,958	100,676	106,246	5,570	5.5%
513100	Assistant Principal Salaries	89,830	92,171	95,096	2,925	3.2%
514000	Paraprofessional/Aide Salaries	77,324	119,948	94,804	-25,144	-21.0%
514100	Executive Secretary Salaries	29,355	33,372	36,475	3,103	9.3%
514200	Clerical Salaries	26,954	28,329	27,863	-466	-1.6%
516500	Librarian/Media Specialist Salaries	26,761	33,488	83,219	49,731	148.5%
517200	Counselor Salaries - Elementary	67,148	70,600	73,275	2,675	3.8%
521000	Health Insurance Benefits	441,467	563,879	545,503	-18,376	-3.3%
522000	FICA (Social Security)	121,579	127,714	146,377	18,663	14.6%
522100	Medicare	28,434	29,870	34,158	4,288	14.4%
523000	Retirement (GA TRS)	412,129	437,158	517,941	80,783	18.5%
526000	Worker's Compensation	14,592	15,420	16,966	1,546	10.0%
529000	Life Insurance	983	1,005	1,045	40	4.0%
Total		**3,120,975**	**3,407,192**	**3,925,243**	**518,051**	**15.2%**

Non-Wages - Cost Center #34402

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 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	20,363	31,433	34,486	3,053	9.7%
561200	Computer Software	0	0	0	0	0.0%
561500	Expendable Equipment	2,300	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		**22,663**	**31,433**	**34,486**	**3,053**	**9.7%**

Grand Total		**3,143,638**	**3,438,625**	**3,959,729**	**521,104**	**15.2%**

Cost Center Object Report FY2024.2025
Ethel Kight Elementary School

Wages - Cost Center #34501

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	2,284,256	2,377,427	2,753,240	375,813	15.8%
511300	Substitute Wages - Certified	8,717	0	14,739	14,739	0.0%
511800	Art, Music, PE Salaries	114,981	105,900	138,317	32,417	30.6%
513000	Principal Salaries	102,996	105,536	108,711	3,175	3.0%
513100	Assistant Principal Salaries	89,830	92,171	196,123	103,952	112.8%
514000	Paraprofessional/Aide Salaries	106,397	164,708	120,346	-44,362	-26.9%
514100	Executive Secretary Salaries	27,993	28,924	29,358	434	1.5%
514200	Clerical Salaries	24,941	27,606	33,703	6,097	22.1%
516500	Librarian/Media Specialist Salaries	58,655	63,562	66,237	2,675	4.2%
517200	Counselor Salaries - Elementary	51,190	55,164	59,269	4,105	7.4%
521000	Health Insurance Benefits	597,400	799,434	805,047	5,613	0.7%
522000	FICA (Social Security)	166,605	173,700	185,507	11,807	6.8%
522100	Medicare	38,964	40,624	43,313	2,689	6.6%
523000	Retirement (GA TRS)	559,080	582,810	663,845	81,035	13.9%
526000	Worker's Compensation	20,728	21,600	22,948	1,348	6.2%
529000	Life Insurance	1,382	1,412	1,454	42	3.0%
Total		**4,254,114**	**4,640,578**	**5,242,157**	**601,579**	**13.0%**

Non-Wages - Cost Center #34502

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 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	50,955	45,045	45,705	660	1.5%
564200	Instructional Supplies	0	0	0	0	0.0%
581000	Registration/Fees/Dues	0	0	0	0	0.0%
Total		**50,955**	**45,045**	**45,705**	**660**	**1.5%**

Grand Total		**4,305,069**	**4,685,623**	**5,287,862**	**602,239**	**12.9%**

Cost Center Object Report FY2024.2025
Clearview Elementary School

Wages - Cost Center #34601

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	2,335,541	2,324,445	2,582,193	257,748	11.1%
511300	Substitute Wages - Certified	9,053	0	0	0	0.0%
511800	Art, Music, PE Salaries	110,342	126,881	146,550	19,669	15.5%
513000	Principal Salaries	95,812	100,676	103,852	3,176	3.2%
513100	Assistant Principal Salaries	166,417	171,106	181,238	10,132	5.9%
514000	Paraprofessional/Aide Salaries	74,251	132,798	93,936	-38,862	-29.3%
514100	Executive Secretary Salaries	34,705	36,475	36,475	0	0.0%
514200	Clerical Salaries	20,366	21,785	34,064	12,279	56.4%
516500	Librarian/Media Specialist Salaries	58,204	61,929	64,604	2,675	4.3%
517200	Counselor Salaries - Elementary	69,580	63,562	66,237	2,675	4.2%
521000	Health Insurance Benefits	643,759	842,125	711,933	-130,192	-15.5%
522000	FICA (Social Security)	172,403	173,452	179,448	5,996	3.5%
522100	Medicare	40,320	40,565	41,893	1,328	3.3%
523000	Retirement (GA TRS)	579,669	595,872	647,908	52,036	8.7%
526000	Worker's Compensation	21,524	21,942	22,529	587	2.7%
529000	Life Insurance	1,372	1,406	1,387	-19	-1.4%
Total		**4,433,318**	**4,715,019**	**4,914,247**	**199,228**	**4.2%**

Non-Wages - Cost Center #34602

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 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	44,499	43,690	45,838	2,148	4.9%
561500	Expendable Equipment	749	0	0	0	0.0%
564200	Instructional Supplies	3,215	3,500	3,250	-250	-7.1%
581000	Registration/Fees/Dues	0	0	0	0	0.0%
Total		**48,463**	**47,190**	**49,088**	**1,898**	**4.0%**

Grand Total		**4,481,780**	**4,762,209**	**4,963,335**	**201,126**	**4.2%**

Cost Center Object Report FY2024.2025
Hogansville Elementary School

Wages - Cost Center #35101

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	1,734,030	1,792,867	2,061,166	268,299	15.0%
511300	Substitute Wages - Certified	888	0	0	0	0.0%
511400	Substitute Wages - Non-Certified	1,280	0	0	0	0.0%
511800	Art, Music, PE Salaries	92,787	108,270	113,099	4,829	4.5%
513000	Principal Salaries	109,568	112,108	118,020	5,912	5.3%
513100	Assistant Principal Salaries	88,640	92,171	95,096	2,925	3.2%
514000	Paraprofessional/Aide Salaries	70,818	90,418	105,768	15,350	17.0%
514100	Executive Secretary Salaries	37,702	34,567	36,475	1,908	5.5%
514200	Clerical Salaries	18,158	28,329	34,064	5,735	20.2%
516500	Librarian/Media Specialist Salaries	76,452	78,806	81,481	2,675	3.4%
517200	Counselor Salaries - Elementary	63,995	66,977	71,436	4,459	6.7%
519900	Other Salaries and Compensation	945	0	0	0	0.0%
521000	Health Insurance Benefits	388,909	523,694	539,613	15,919	3.0%
522000	FICA (Social Security)	132,291	135,722	150,419	14,697	10.8%
522100	Medicare	30,939	31,740	35,101	3,361	10.6%
523000	Retirement (GA TRS)	439,447	467,687	538,597	70,910	15.2%
526000	Worker's Compensation	16,435	17,152	18,086	934	5.4%
529000	Life Insurance	1,101	1,123	1,141	18	1.6%
Total		**3,304,384**	**3,581,631**	**3,999,562**	**417,931**	**11.7%**

Non-Wages - Cost Center #35102

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 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	19,386	27,588	30,476	2,888	10.5%
561500	Expendable Equipment	0	0	0	0	0.0%
564200	Instructional Supplies	4,776	5,000	5,000	0	0.0%
581000	Registration/Fees/Dues	6,500	0	0	0	0.0%
Total		**30,662**	**32,588**	**35,476**	**2,888**	**8.9%**

Grand Total		**3,335,046**	**3,614,219**	**4,035,038**	**420,819**	**11.6%**

Cost Center Object Report FY2024.2025
Callaway Elementary School

Wages - Cost Center #36401

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	2,192,499	2,305,338	2,589,422	284,084	12.3%
511300	Substitute Wages - Certified	1,625	0	0	0	0.0%
511400	Substitute Wages - Non-Certified	640	0	0	0	0.0%
511800	Art, Music, PE Salaries	124,787	147,942	159,350	11,408	7.7%
513000	Principal Salaries	104,501	100,676	106,246	5,570	5.5%
513100	Assistant Principal Salaries	98,457	100,747	207,344	106,597	105.8%
514000	Paraprofessional/Aide Salaries	72,087	83,570	91,817	8,247	9.9%
514100	Executive Secretary Salaries	35,121	36,475	36,475	0	0.0%
514200	Clerical Salaries	25,561	27,244	33,341	6,097	22.4%
516500	Librarian/Media Specialist Salaries	52,688	56,248	58,923	2,675	4.8%
517200	Counselor Salaries - Elementary	66,276	70,600	73,275	2,675	3.8%
521000	Health Insurance Benefits	572,111	712,776	793,587	80,811	11.3%
522000	FICA (Social Security)	159,704	169,663	195,111	25,448	15.0%
522100	Medicare	37,273	38,629	45,559	6,930	17.9%
523000	Retirement (GA TRS)	544,217	577,105	689,475	112,370	19.5%
524500	ERS Retirement	406	0	0	0	0.0%
526000	Worker's Compensation	19,986	20,778	23,386	2,608	12.6%
529000	Life Insurance	1,325	1,336	1,431	95	7.1%
Total		**4,109,264**	**4,449,127**	**5,104,742**	**655,615**	**14.7%**

Non-Wages - Cost Center #36402

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	0	0	0	0	0.0%
558000	Travel	0	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	28,557	28,865	27,462	-1,403	-4.9%
561500	Expendable Equipment	1,304	1,800	1,800	0	0.0%
564200	Instructional Supplies	4,978	5,000	5,000	0	0.0%
581000	Registration/Fees/Dues	299	2,000	2,000	0	0.0%
589000	Other Expenditures	4,568	8,950	8,950	0	0.0%
Total		**39,706**	**48,015**	**46,612**	**-1,403**	**-2.9%**

Grand Total		**4,148,969**	**4,497,142**	**5,151,354**	**654,212**	**14.5%**

Cost Center Object Report FY2024.2025
Franklin Forest Elementary School

Wages - Cost Center #36601

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	2,640,537	2,755,816	2,827,546	71,730	2.6%
511300	Substitute Wages - Certified	5,185	0	0	0	0.0%
511400	Substitute Wages - Non-Certified	2,952	0	0	0	0.0%
511800	Art, Music, PE Salaries	159,047	182,613	195,883	13,270	7.3%
513000	Principal Salaries	95,812	98,352	103,852	5,500	5.6%
513100	Assistant Principal Salaries	175,185	182,070	165,904	-16,166	-8.9%
514000	Paraprofessional/Aide Salaries	71,573	79,916	105,841	25,925	32.4%
514100	Executive Secretary Salaries	65,922	64,804	64,804	0	0.0%
516500	Librarian/Media Specialist Salaries	76,880	78,806	81,481	2,675	3.4%
517200	Counselor Salaries - Elementary	72,334	61,361	65,652	4,291	7.0%
519900	Other Salaries and Compensation	607	0	0	0	0.0%
521000	Health Insurance Benefits	675,014	889,754	863,772	-25,982	-2.9%
522000	FICA (Social Security)	193,821	202,351	211,734	9,383	4.6%
522100	Medicare	45,329	47,059	49,446	2,387	5.1%
523000	Retirement (GA TRS)	672,124	706,303	750,788	44,485	6.3%
526000	Worker's Compensation	24,690	25,989	25,971	-18	-0.1%
529000	Life Insurance	1,539	1,541	1,595	54	3.5%
Total		**4,978,550**	**5,376,735**	**5,514,269**	**137,534**	**2.6%**

Non-Wages - Cost Center #36602

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 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	103	0	2,700	2,700	0.0%
561000	Materials and Supplies	40,849	54,698	46,470	-8,228	-15.0%
561500	Expendable Equipment	11,830	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		**52,782**	**54,698**	**49,170**	**-5,528**	**-10.1%**

Grand Total		**5,031,333**	**5,431,433**	**5,563,439**	**132,006**	**2.4%**

Cost Center Object Report FY2024.2025
Middle School Education

Wages - Cost Center #41001

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511800	Art, Music, PE Salaries	0	145,624	145,624	0	0.0%
Total		**0**	**145,624**	**145,624**	**0**	**0.0%**

Non-Wages - Cost Center #41002

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
558007	Travel - In System	1,877	1,000	2,000	1,000	100.0%
558008	Travel - Out of System	4,782	3,000	5,000	2,000	66.7%
559500	Other Purchased Services	9,824	30,000	25,000	-5,000	-16.7%
561000	Materials and Supplies	38,778	100,000	85,000	-15,000	-15.0%
561200	Computer Software	78,483	31,000	65,000	34,000	109.7%
561500	Expendable Equipment	17,840	10,000	5,000	-5,000	-50.0%
561600	Expendable Computer Equipment	0	12,000	6,000	-6,000	-50.0%
564200	Instructional Supplies	6,131	6,225	6,225	0	0.0%
581000	Registration/Fees/Dues	3,675	10,000	4,000	-6,000	-60.0%
Total		**161,390**	**203,225**	**203,225**	**0**	**0.0%**

Grand Total		**161,390**	**348,849**	**348,849**	**0**	**0.0%**

Cost Center Object Report FY2024.2025
Gardner Newman Middle School

Wages - Cost Center #41501

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	3,779,058	3,872,822	4,150,081	277,259	7.2%
511300	Substitute Wages - Certified	8,875	0	0	0	0.0%
511500	Extended Day Salaries	-3,958	0	0	0	0.0%
511700	Extended Year Teacher Salaries	-2,058	0	0	0	0.0%
513000	Principal Salaries	112,568	115,108	121,020	5,912	5.1%
513100	Assistant Principal Salaries	190,237	194,917	200,768	5,851	3.0%
514000	Paraprofessional/Aide Salaries	167,287	179,160	161,906	-17,254	-9.6%
514100	Executive Secretary Salaries	34,705	36,475	36,475	0	0.0%
514200	Clerical Salaries	108,842	132,735	107,957	-24,778	-18.7%
516500	Librarian/Media Specialist Salaries	44,199	46,340	51,380	5,040	10.9%
517300	Counselor Salaries - Secondary	202,980	198,571	210,245	11,674	5.9%
519100	Other Professional Salaries	90,830	93,171	193,000	99,829	107.1%
519900	Other Salaries and Compensation	881	0	0	0	0.0%
521000	Health Insurance Benefits	953,564	1,297,005	1,215,567	-81,438	-6.3%
522000	FICA (Social Security)	276,067	276,140	311,540	35,400	12.8%
522100	Medicare	64,643	64,580	72,696	8,116	12.6%
523000	Retirement (GA TRS)	950,499	957,975	1,114,627	156,652	16.4%
524500	ERS Retirement	11	0	0	0	0.0%
526000	Worker's Compensation	33,415	33,535	37,489	3,954	11.8%
529000	Life Insurance	2,291	2,296	2,419	123	5.4%
Total		**7,014,937**	**7,500,830**	**7,987,170**	**486,340**	**6.5%**

Non-Wages - Cost Center #41502

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
558000	Travel	1,528	0	0	0	0.0%
558008	Travel - Out of System	2,023	0	0	0	0.0%
561000	Materials and Supplies	93,539	101,303	99,450	-1,853	-1.8%
561500	Expendable Equipment	448	0	0	0	0.0%
581000	Registration/Fees/Dues	3,198	0	0	0	0.0%
Total		**100,737**	**101,303**	**99,450**	**-1,853**	**-1.8%**

Grand Total		**7,115,674**	**7,602,133**	**8,086,620**	**484,487**	**6.4%**

Cost Center Object Report FY2024.2025
Long Cane Middle School

Wages - Cost Center #45701

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	3,686,849	3,803,795	4,436,801	633,006	16.6%
511300	Substitute Wages - Certified	3,418	0	0	0	0.0%
511500	Extended Day Salaries	-4,887	0	0	0	0.0%
511700	Extended Year Teacher Salaries	-2,058	0	0	0	0.0%
511800	Art, Music, PE Salaries	255,072	257,263	267,963	10,700	4.2%
513000	Principal Salaries	103,530	108,536	111,711	3,175	2.9%
513100	Assistant Principal Salaries	167,815	178,261	186,605	8,344	4.7%
514000	Paraprofessional/Aide Salaries	45,454	119,940	111,490	-8,450	-7.0%
514200	Clerical Salaries	113,963	133,536	164,752	31,216	23.4%
516500	Librarian/Media Specialist Salaries	63,209	67,214	69,889	2,675	4.0%
517300	Counselor Salaries - Secondary	198,261	207,712	219,154	11,442	5.5%
519100	Other Professional Salaries	90,830	117,171	270,012	152,841	130.4%
521000	Health Insurance Benefits	787,785	1,040,779	1,154,663	113,884	10.9%
522000	FICA (Social Security)	278,793	289,643	315,741	26,098	9.0%
522100	Medicare	65,201	67,740	73,684	5,944	8.8%
523000	Retirement (GA TRS)	909,067	948,196	1,113,270	165,074	17.4%
526000	Worker's Compensation	33,435	35,077	38,094	3,017	8.6%
529000	Life Insurance	2,108	2,152	2,213	61	2.8%
Total		**6,797,849**	**7,377,015**	**8,536,042**	**1,159,027**	**15.7%**

Non-Wages - Cost Center #45702

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 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%
561000	Materials and Supplies	84,840	95,453	94,868	-585	-0.6%
561500	Expendable Equipment	350	0	0	0	0.0%
561600	Expendable Computer Equipment	6,876	0	0	0	0.0%
581000	Registration/Fees/Dues	306	0	0	0	0.0%
Total		**92,372**	**95,453**	**94,868**	**-585**	**-0.6%**

Grand Total		**6,890,222**	**7,472,468**	**8,630,910**	**1,158,442**	**15.5%**

Cost Center Object Report FY2024.2025
Callaway Middle School

Wages - Cost Center #46001

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	2,561,276	2,717,205	2,812,910	95,705	3.5%
511300	Substitute Wages - Certified	1,140	0	0	0	0.0%
511500	Extended Day Salaries	-4,835	0	0	0	0.0%
511700	Extended Year Teacher Salaries	-2,058	0	0	0	0.0%
511800	Art, Music, PE Salaries	235,767	245,764	262,173	16,409	6.7%
513000	Principal Salaries	104,129	103,676	121,020	17,344	16.7%
513100	Assistant Principal Salaries	158,731	167,402	173,252	5,850	3.5%
514000	Paraprofessional/Aide Salaries	155,519	182,002	262,824	80,822	44.4%
514200	Clerical Salaries	61,445	61,883	67,618	5,735	9.3%
516500	Librarian/Media Specialist Salaries	77,368	70,600	73,275	2,675	3.8%
517300	Counselor Salaries - Secondary	119,483	130,800	137,486	6,686	5.1%
518300	Extra-Curricular Supplements	5,441	6,500	1,750	-4,750	-73.1%
519100	Other Professional Salaries	99,407	101,747	106,759	5,012	4.9%
521000	Health Insurance Benefits	773,174	1,022,883	1,012,934	-9,949	-1.0%
522000	FICA (Social Security)	209,113	221,748	233,381	11,633	5.2%
522100	Medicare	48,900	51,861	54,423	2,562	4.9%
523000	Retirement (GA TRS)	705,841	748,678	836,302	87,624	11.7%
526000	Worker's Compensation	26,444	28,269	29,046	777	2.7%
529000	Life Insurance	1,813	1,826	1,853	27	1.5%
Total		**5,338,099**	**5,862,844**	**6,187,006**	**324,162**	**5.5%**

Non-Wages - Cost Center #46002

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	756	1,540	1,500	-40	-2.6%
558008	Travel - Out of System	345	0	0	0	0.0%
559500	Other Purchased Services	446	0	0	0	0.0%
561000	Materials and Supplies	64,805	70,312	66,257	-4,055	-5.8%
561500	Expendable Equipment	5,275	0	0	0	0.0%
564200	Instructional Supplies	2,698	2,150	2,150	0	0.0%
581000	Registration/Fees/Dues	250	0	0	0	0.0%
Total		**74,574**	**74,002**	**69,907**	**-4,095**	**-5.5%**

Grand Total		**5,412,673**	**5,936,846**	**6,256,913**	**320,067**	**5.4%**

Cost Center Object Report FY2024.2025
LaGrange High School
Wages - Cost Center #50301

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	4,566,177	4,882,245	5,693,317	811,072	16.6%
511300	Substitute Wages - Certified	3,531	3,500	3,500	0	0.0%
511400	Substitute Wages - Non-Certified	2,314	4,700	4,700	0	0.0%
511500	Extended Day Salaries	-14,093	14,319	14,319	0	0.0%
511700	Extended Year Teacher Salaries	47,807	47,556	58,226	10,670	22.4%
513000	Principal Salaries	133,457	117,536	120,711	3,175	2.7%
513100	Assistant Principal Salaries	176,090	183,036	190,781	7,745	4.2%
514000	Paraprofessional/Aide Salaries	126,201	135,074	151,279	16,205	12.0%
514100	Executive Secretary Salaries	37,154	32,696	27,442	-5,254	-16.1%
514200	Clerical Salaries	165,178	187,126	197,682	10,556	5.6%
516500	Librarian/Media Specialist Salaries	72,817	74,712	79,404	4,692	6.3%
517300	Counselor Salaries - Secondary	212,277	221,226	233,516	12,290	5.6%
517800	Graduation Specialist Salaries	66,595	68,761	73,275	4,514	6.6%
519100	Other Professional Salaries	202,217	199,472	205,822	6,350	3.2%
521000	Health Insurance Benefits	1,030,450	1,381,505	1,451,164	69,659	5.0%
522000	FICA (Social Security)	340,465	349,154	383,372	34,218	9.8%
522100	Medicare	79,648	81,658	89,506	7,848	9.6%
523000	Retirement (GA TRS)	1,101,404	1,146,837	1,301,514	154,677	13.5%
524500	ERS Retirement	274	0	0	0	0.0%
526000	Worker's Compensation	41,686	42,945	46,768	3,823	8.9%
529000	Life Insurance	2,277	2,350	2,428	78	3.3%
Total		**8,393,927**	**9,176,408**	**10,328,726**	**1,152,318**	**12.6%**

Non-Wages - Cost Center #50302

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
558000	Travel	9,597	0	0	0	0.0%
558008	Travel - Out of System	4,969	2,000	2,000	0	0.0%
561000	Materials and Supplies	102,879	134,638	134,638	0	0.0%
561500	Expendable Equipment	22,011	31,755	30,255	-1,500	-4.7%
561600	Expendable Computer Equipment	4,912	0	0	0	0.0%
564200	Instructional Supplies	9,372	9,495	9,495	0	0.0%
573000	Equipment Over $5,000	15,806	0	0	0	0.0%
581000	Registration/Fees/Dues	1,931	1,000	2,500	1,500	150.0%
Total		**171,478**	**178,888**	**178,888**	**0**	**0.0%**

Grand Total		**8,565,405**	**9,355,296**	**10,507,614**	**1,152,318**	**12.3%**

Cost Center Object Report FY2024.2025
High School Education/CTAE

Wages - Cost Center #51001

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	6,946	63,900	251,643	187,743	293.8%
511400	Substitute Wages - Non-Certified	4,822	33,333	69,433	36,100	108.3%
511800	Art, Music, PE Salaries	0	163,618	163,618	0	0.0%
521000	Health Insurance Benefits	223	4,000	1,006	-2,994	-74.9%
522000	FICA (Social Security)	638	6,200	279	-5,921	-95.5%
522100	Medicare	114	1,450	65	-1,385	-95.5%
523000	Retirement (GA TRS)	0	19,060	1,039	-18,021	-94.5%
526000	Worker's Compensation	16	700	35	-665	-95.0%
529000	Life Insurance	1	0	2	2	0.0%
Total		**12,761**	**292,261**	**487,120**	**194,859**	**66.7%**

Non-Wages - Cost Center #51002

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	0	0	0	0	0.0%
543000	Repairs	1,596	10,868	10,000	-868	-8.0%
558007	Travel - In System	1,687	4,000	4,000	0	0.0%
558008	Travel - Out of System	49,394	20,000	33,000	13,000	65.0%
559500	Other Purchased Services	44,792	80,000	72,000	-8,000	-10.0%
561000	Materials and Supplies	28,606	105,000	90,000	-15,000	-14.3%
561200	Computer Software	145,296	157,867	167,867	10,000	6.3%
561500	Expendable Equipment	55,434	50,000	50,000	0	0.0%
561600	Expendable Computer Equipment	28,660	15,293	15,293	0	0.0%
564200	Instructional Supplies	147	20,000	20,000	0	0.0%
573000	Equipment Over $5,000	0	0	0	0	0.0%
581000	Registration/Fees/Dues	11,041	15,000	15,000	0	0.0%
Total		**366,655**	**478,028**	**477,160**	**-868**	**-0.2%**

Grand Total		**379,416**	**770,289**	**964,280**	**193,991**	**25.2%**

Cost Center Object Report FY2024.2025

Troup High School

Wages - Cost Center #54701

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	4,276,871	4,558,422	4,817,976	259,554	5.7%
511300	Substitute Wages - Certified	11,301	0	0	0	0.0%
511400	Substitute Wages - Non-Certified	5,881	21,900	0	-21,900	-100.0%
511500	Extended Day Salaries	-17,252	24,219	24,219	0	0.0%
511700	Extended Year Teacher Salaries	60,465	57,200	58,889	1,689	3.0%
513000	Principal Salaries	114,904	107,796	110,971	3,175	2.9%
513100	Assistant Principal Salaries	201,761	206,441	214,497	8,056	3.9%
514000	Paraprofessional/Aide Salaries	180,992	201,122	161,829	-39,293	-19.5%
514100	Executive Secretary Salaries	43,208	56,331	59,187	2,856	5.1%
514200	Clerical Salaries	163,443	159,607	159,144	-463	-0.3%
516500	Librarian/Media Specialist Salaries	68,460	70,600	73,275	2,675	3.8%
517300	Counselor Salaries - Secondary	221,823	223,388	232,162	8,774	3.9%
517800	Graduation Specialist Salaries	64,710	72,754	77,387	4,633	6.4%
519100	Other Professional Salaries	190,130	192,685	199,034	6,349	3.3%
521000	Health Insurance Benefits	1,161,689	1,529,875	1,410,048	-119,827	-7.8%
522000	FICA (Social Security)	323,568	339,946	356,315	16,369	4.8%
522100	Medicare	75,673	79,505	83,169	3,664	4.6%
523000	Retirement (GA TRS)	1,086,545	1,167,182	1,249,872	82,690	7.1%
526000	Worker's Compensation	40,146	42,272	44,156	1,884	4.5%
529000	Life Insurance	2,423	2,583	2,486	-97	-3.8%
Total		**8,276,741**	**9,113,828**	**9,334,616**	**220,788**	**2.4%**

Non-Wages - Cost Center #54702

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
558008	Travel - Out of System	7,650	3,500	3,500	0	0.0%
559500	Other Purchased Services	4,576	0	0	0	0.0%
561000	Materials and Supplies	136,187	165,099	161,402	-3,697	-2.2%
561500	Expendable Equipment	9,095	0	0	0	0.0%
561600	Expendable Computer Equipment	1,051	0	0	0	0.0%
564200	Instructional Supplies	9,671	9,799	9,799	0	0.0%
573000	Equipment Over $5,000	0	8,000	8,000	0	0.0%
581000	Registration/Fees/Dues	3,014	2,100	2,100	0	0.0%
Total		**171,245**	**188,498**	**184,801**	**-3,697**	**-2.0%**

Grand Total		**8,447,986**	**9,302,326**	**9,519,417**	**217,091**	**2.3%**

Cost Center Object Report FY2024.2025
The Hope Academy

Wages - Cost Center #55501

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	433,670	469,705	671,889	202,184	43.0%
513000	Principal Salaries	98,812	101,352	106,852	5,500	5.4%
513100	Assistant Principal Salaries	65,037	82,188	85,112	2,924	3.6%
514000	Paraprofessional/Aide Salaries	47,280	65,684	64,465	-1,219	-1.9%
514100	Executive Secretary Salaries	33,859	36,041	36,475	434	1.2%
517300	Counselor Salaries - Secondary	13,459	84,972	69,283	-15,689	-18.5%
519000	Administrator Salaries	94,603	109,578	109,578	0	0.0%
521000	Health Insurance Benefits	170,045	253,732	187,812	-65,920	-26.0%
522000	FICA (Social Security)	45,105	54,388	52,556	-1,832	-3.4%
522100	Medicare	10,554	12,719	12,052	-667	-5.2%
523000	Retirement (GA TRS)	152,401	186,478	192,667	6,189	3.3%
526000	Worker's Compensation	5,717	6,960	6,340	-620	-8.9%
529000	Life Insurance	371	428	350	-78	-18.2%
Total		**1,170,914**	**1,464,225**	**1,595,431**	**131,206**	**9.0%**

Non-Wages - Cost Center #55502

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
558007	Travel - In System	27	0	0	0	0.0%
558008	Travel - Out of System	0	1,600	1,600	0	0.0%
561000	Materials and Supplies	12,132	9,638	9,638	0	0.0%
561500	Expendable Equipment	1,287	2,200	2,200	0	0.0%
573000	Equipment Over $5,000	0	0	0	0	0.0%
581000	Registration/Fees/Dues	1,904	4,435	4,435	0	0.0%
589000	Other Expenditures	0	331	331	0	0.0%
Total		**15,350**	**18,204**	**18,204**	**0**	**0.0%**

Grand Total		**1,186,263**	**1,482,429**	**1,613,635**	**131,206**	**8.9%**

Cost Center Object Report FY2024.2025
Callaway High School
Wages - Cost Center #55601

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	3,019,727	3,257,837	3,394,841	137,004	4.2%
511300	Substitute Wages - Certified	4,683	0	0	0	0.0%
511400	Substitute Wages - Non-Certified	800	7,100	0	-7,100	-100.0%
511500	Extended Day Salaries	-7,320	10,847	10,847	0	0.0%
511700	Extended Year Teacher Salaries	58,340	48,227	49,657	1,430	3.0%
513000	Principal Salaries	112,530	115,070	120,711	5,641	4.9%
513100	Assistant Principal Salaries	188,424	312,523	200,948	-111,575	-35.7%
514000	Paraprofessional/Aide Salaries	118,260	100,319	123,315	22,996	22.9%
514100	Executive Secretary Salaries	34,705	36,475	36,475	0	0.0%
514200	Clerical Salaries	192,423	205,710	194,170	-11,540	-5.6%
516500	Librarian/Media Specialist Salaries	76,462	78,806	81,481	2,675	3.4%
517300	Counselor Salaries - Secondary	145,001	146,191	161,858	15,667	10.7%
517800	Graduation Specialist Salaries	46,607	52,110	56,124	4,014	7.7%
519100	Other Professional Salaries	99,811	105,936	109,111	3,175	3.0%
521000	Health Insurance Benefits	781,320	1,084,193	1,121,208	37,015	3.4%
522000	FICA (Social Security)	241,318	258,946	280,186	21,240	8.2%
522100	Medicare	56,443	60,561	65,379	4,818	8.0%
523000	Retirement (GA TRS)	807,104	884,685	975,347	90,662	10.2%
526000	Worker's Compensation	29,126	31,424	33,719	2,295	7.3%
529000	Life Insurance	1,838	1,959	2,004	45	2.3%
Total		**6,007,602**	**6,798,919**	**7,017,381**	**218,462**	**3.2%**

Non-Wages - Cost Center #55602

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
543000	Repairs	0	500	500	0	0.0%
558008	Travel - Out of System	2,642	3,500	3,500	0	0.0%
559500	Other Purchased Services	1,000	0	0	0	0.0%
561000	Materials and Supplies	82,818	101,638	104,113	2,475	2.4%
561500	Expendable Equipment	13,987	8,000	8,000	0	0.0%
561600	Expendable Computer Equipment	4,718	3,000	3,000	0	0.0%
564200	Instructional Supplies	6,965	7,000	7,000	0	0.0%
573000	Equipment Over $5,000	8,777	0	0	0	0.0%
581000	Registration/Fees/Dues	1,399	3,000	3,000	0	0.0%
Total		**122,306**	**126,638**	**129,113**	**2,475**	**2.0%**

Grand Total		**6,129,908**	**6,925,557**	**7,146,494**	**220,937**	**3.2%**

Cost Center Object Report FY2024.2025
thINC College & Career Academy

Wages - Cost Center #56001

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	1,327,128	1,345,797	1,412,395	66,598	4.9%
511300	Substitute Wages - Certified	2,469	0	0	0	0.0%
511400	Substitute Wages - Non-Certified	0	2,400	0	-2,400	-100.0%
511500	Extended Day Salaries	-45,147	15,034	15,034	0	0.0%
513000	Principal Salaries	112,708	117,845	121,020	3,175	2.7%
513100	Assistant Principal Salaries	0	0	120,000	120,000	0.0%
514000	Paraprofessional/Aide Salaries	16,538	20,578	41,251	20,673	100.5%
514200	Clerical Salaries	125,318	137,833	144,926	7,093	5.1%
517300	Counselor Salaries - Secondary	37,611	42,200	44,798	2,598	6.2%
519000	Administrator Salaries	168,876	232,058	241,240	9,182	4.0%
519100	Other Professional Salaries	98,530	101,070	106,711	5,641	5.6%
521000	Health Insurance Benefits	305,750	388,518	413,209	24,691	6.4%
522000	FICA (Social Security)	111,692	116,185	122,207	6,022	5.2%
522100	Medicare	26,121	27,171	28,349	1,178	4.3%
523000	Retirement (GA TRS)	381,410	401,965	435,815	33,850	8.4%
526000	Worker's Compensation	13,330	14,082	14,560	478	3.4%
529000	Life Insurance	752	769	795	26	3.4%
Total		**2,683,087**	**2,963,505**	**3,262,310**	**298,805**	**10.1%**

Non-Wages - Cost Center #56002

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
552000	Insurance (P&L)	963	884	884	0	0.0%
558007	Travel - In System	955	1,000	1,000	0	0.0%
558008	Travel - Out of System	7,129	10,000	10,000	0	0.0%
559500	Other Purchased Services	0	0	0	0	0.0%
561000	Materials and Supplies	33,748	44,000	44,000	0	0.0%
561500	Expendable Equipment	0	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	10,423	5,000	5,000	0	0.0%
Total		**53,218**	**60,884**	**60,884**	**0**	**0.0%**

Grand Total		**2,736,306**	**3,024,389**	**3,323,194**	**298,805**	**9.9%**

Cost Center Object Report FY2024.2025
Troup County Career Center

Wages - Cost Center #56991

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	366,963	380,554	613,697	233,143	61.3%
511300	Substitute Wages - Certified	690	0	0	0	0.0%
511500	Extended Day Salaries	-5,686	0	0	0	0.0%
513000	Principal Salaries	105,996	108,536	111,711	3,175	2.9%
513100	Assistant Principal Salaries	0	107,526	150,000	42,474	39.5%
514000	Paraprofessional/Aide Salaries	104,988	111,244	151,939	40,695	36.6%
514100	Executive Secretary Salaries	48,995	43,115	118,115	75,000	174.0%
517300	Counselor Salaries - Secondary	37,611	42,200	44,798	2,598	6.2%
521000	Health Insurance Benefits	80,012	114,768	113,161	-1,607	-1.4%
522000	FICA (Social Security)	38,812	39,959	43,018	3,059	7.7%
522100	Medicare	9,078	9,345	9,830	485	5.2%
523000	Retirement (GA TRS)	107,931	113,151	127,120	13,969	12.3%
526000	Worker's Compensation	4,645	4,799	4,867	68	1.4%
529000	Life Insurance	440	310	310	0	0.0%
Total		**900,474**	**1,075,507**	**1,488,566**	**413,059**	**38.4%**

Non-Wages - Cost Center #56992

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	0	0	14,000	14,000	0.0%
558000	Travel	0	1,000	1,000	0	0.0%
561000	Materials and Supplies	12,391	7,100	7,100	0	0.0%
561500	Expendable Equipment	4,406	6,900	6,900	0	0.0%
581000	Registration/Fees/Dues	1,475	4,000	4,000	0	0.0%
Total		**18,272**	**19,000**	**33,000**	**14,000**	**73.7%**

Grand Total		**918,746**	**1,094,507**	**1,521,566**	**427,059**	**39.0%**

Cost Center Object Report FY2024.2025
Twin Cedars

There are no Wages associated with this Cost center

Non-Wages - Cost Center #60202

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
559600	Payments To Res. Treatment Facility	11,077	0	0	0	0.0%
Total		**11,077**	**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 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	255	4,000	4,000	0	0.0%
558000	Travel	0	5,700	5,700	0	0.0%
559500	Other Purchased Services	0	3,000	3,000	0	0.0%
561000	Materials and Supplies	0	2,004	2,004	0	0.0%
Total		**255**	**14,704**	**14,704**	**0**	**0.0%**

Cost Center Object Report FY2024.2025
English for Speakers of Other Languages (ESOL)

Wages - Cost Center #61003

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	0	262,500	262,500	0	0.0%
514000	Paraprofessional/Aide Salaries	0	100,000	100,000	0	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%
526000	Worker's Compensation	0	0	0	0	0.0%
529000	Life Insurance	0	0	0	0	0.0%
Total		**0**	**362,500**	**362,500**	**0**	**0.0%**

Non-Wages - Cost Center #61004

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
558007	Travel - In System	1,255	6,087	6,087	0	0.0%
561000	Materials and Supplies	3,834	3,000	3,000	0	0.0%
561200	Computer Software	2,000	0	4,000	4,000	0.0%
581000	Registration/Fees/Dues	246	0	0	0	0.0%
Total		**7,336**	**9,087**	**13,087**	**4,000**	**44.0%**

Grand Total		**7,336**	**371,587**	**375,587**	**4,000**	**1.1%**

Cost Center Object Report FY2024.2025
Exceptional Education Instruction

Wages - Cost Center #61005

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	331,971	419,771	427,753	7,982	1.9%
514000	Paraprofessional/Aide Salaries	44,392	104,989	105,944	955	0.9%
516300	School Nurse Salaries	43,873	46,110	46,110	0	0.0%
521000	Health Insurance Benefits	63,545	94,132	93,358	-774	-0.8%
522000	FICA (Social Security)	24,605	30,611	31,145	534	1.7%
522100	Medicare	5,762	6,294	6,419	125	2.0%
523000	Retirement (GA TRS)	72,645	78,308	85,485	7,177	9.2%
526000	Worker's Compensation	2,969	3,865	3,827	-38	-1.0%
529000	Life Insurance	579	241	241	0	0.0%
Total		**590,341**	**784,321**	**800,282**	**15,961**	**2.0%**

Non-Wages - Cost Center #61006

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	274,548	197,500	197,500	0	0.0%
558007	Travel - In System	5,817	6,000	6,000	0	0.0%
559500	Other Purchased Services	0	0	0	0	0.0%
561000	Materials and Supplies	10,696	0	0	0	0.0%
581000	Registration/Fees/Dues	1,590	5,000	5,000	0	0.0%
Total		**292,651**	**208,500**	**208,500**	**0**	**0.0%**

Grand Total		**882,992**	**992,821**	**1,008,782**	**15,961**	**1.6%**

Cost Center Object Report FY2024.2025
Gifted Instruction

There are no Wages associated with this Cost center

Non-Wages - Cost Center #61008

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
558007	Travel - In System	0	1,700	1,700	0	0.0%
558008	Travel - Out of System	0	300	300	0	0.0%
561000	Materials and Supplies	6,046	7,786	7,786	0	0.0%
581000	Registration/Fees/Dues	6,274	6,000	6,000	0	0.0%
Total		**12,320**	**15,786**	**15,786**	**0**	**0.0%**

International Baccalaureate

Wages - Cost Center #61009

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
518300	Extra-Curricular Supplements	875	1,500	1,500	0	0.0%
Total		**875**	**1,500**	**1,500**	**0**	**0.0%**

Non-Wages - Cost Center #61010

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
558000	Travel	10,975	0	0	0	0.0%
559500	Other Purchased Services	11,903	3,000	3,000	0	0.0%
561000	Materials and Supplies	28,929	35,000	35,000	0	0.0%
561500	Expendable Equipment	3,511	0	0	0	0.0%
561600	Expendable Computer Equipmen	89	14,400	14,400	0	0.0%
581000	Registration/Fees/Dues	17,149	53,600	53,600	0	0.0%
Total		**72,556**	**106,000**	**106,000**	**0**	**0.0%**

Grand Total		**73,431**	**107,500**	**107,500**	**0**	**0.0%**

Cost Center Object Report FY2024.2025
Residential Placement

There are no Wages associated with this Cost center

Non-Wages - Cost Center #62702

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
559600	Payments To Res. Treatment Facility	177,557	0	0	0	0.0%
Total		**177,557**	**0**	**0**	**0**	**0.0%**

Community Services

Non-Wages - Cost Center #63302

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
559500	Other Purchased Services	50,000	50,000	50,000	0	0.0%
Total		**50,000**	**50,000**	**50,000**	**0**	**0.0%**

Cost Center Object Report FY2024.2025
Georgia Network for Educational & Therapeutic Services (GNETS)

Wages - Cost Center #64101

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	0	525,000	422,705	-102,295	-19.5%
519000	Administrator Salaries	0	200,000	200,000	0	0.0%
519100	Other Professional Salaries	0	0	73,110	73,110	0.0%
522000	FICA (Social Security)	0	0	13,934	13,934	0.0%
522100	Medicare	0	0	3,258	3,258	0.0%
523000	Retirement (GA TRS)	0	0	48,481	48,481	0.0%
526000	Worker's Compensation	0	0	1,632	1,632	0.0%
529000	Life Insurance	0	0	103	103	0.0%
Total		**0**	**725,000**	**763,223**	**38,223**	**5.3%**

There are no Non-Wages associated with this Cost center

Outgoing Transfers

There are no Non-Wages associated with this Cost center

Wages - Cost Center #65002

Object #	Object Description	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
593000	Transfers to Other Funds	201,688	587,500	1,587,500	1,000,000	170.2%
Total		**201,688**	**587,500**	**1,587,500**	**1,000,000**	**170.2%**

Grand Total for TCSS

	FY 2022/2023 Actuals	FY 2023/2024 Budget	FY 2024/2025 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
Grand Total for TCSS	**132,030,333**	**157,927,673**	**163,665,395**	**5,737,722**	**3.6%**

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	Budget 2024	$ Change	% Change
Expenditures						
Title I. Part A, Improving Academic Achievement	4,166,430	4,382,177	4,654,394	4,858,166	203,772	4.2%
Title I, Part D, Neglected and Delinquent Children	125,581	116,739	229,887	285,772	55,885	19.6%
Title II, Part A, Supporting Effective Instruction	537,126	580,015	596,658	613,887	17,229	2.8%
Title III, Part A, Instruction for English Learners & Immigrants	73,709	73,599	69,724	103,281	33,557	32.5%
Title IV, Part A, Student Support and Academic Enrichment	279,599	294,966	317,008	350,734	33,726	9.6%
Title V, Part B, Rural Education Initiative	239,187	280,156	343,300	427,388	84,088	19.7%
McKinney-Vento Grant	52,785	49,840	55,292	115,728	60,436	52.2%
Special Education Preschool	95,163	79,854	139,643	101,349	(38,294)	-37.8%
Special Education Flow Through	3,042,199	3,197,728	2,862,220	3,410,037	547,817	16.1%
CTAE Perkins Carryover	14,932	14,742	9,291	10,024	733	7.3%
CTAE Agriculture Education Extended Day	35,960	41,156	39,420	41,737	2,317	5.6%
CTAE Agriculture Education Extended Year	15,134	17,329	16,598	17,753	1,155	6.5%
CTAE Extended Day	47,198	64,523	67,719	81,360	13,641	16.8%
CTAE Industry Certification Grant	21,212	5,000	5,000	6,751	1,751	25.9%
CTAE Perkins Plus Reserve	18,586	19,986	18,000	18,000	-	0.0%
CTAE Supervision	27,298	23,340	28,667	28,877	210	0.7%
CTAE Perkins Program Improvement	135,945	145,337	135,830	142,673	6,843	4.8%
CTAE Apprenticeship	34,615	36,486	36,890	37,635	745	2.0%
Preschool Disability Services	109,026	124,049	138,017	139,643	1,626	1.2%
Residential Treatment Centers	404,406	382,293	458,333	465,295	6,962	1.5%
Pre-Kindergarten	2,275,778	2,303,329	2,766,556	3,049,387	282,831	-100.0%
L4GA - Literacy for Learning, Living and Leading (5 year grant)	1,142,793					
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**	**$ 12,232,644**	**$ 12,988,447**	**$ 14,305,477**	**$ 1,317,030**	**9.2%**

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 2022	Budget 2023	Budget 2024	$ Change	% Change
Wages & Employee Benefits					
Instructional Salaries & Wages	$ 1,290,657	$ 1,101,214	$ 1,794,820	$ 693,606	63.0%
Parent Engagement Salaries & Wages	318,626	360,712	444,552	83,840	23.2%
Instructional Specialist Salaries & Wages	-	-	-	-	0.0%
Data Support Salaries & Wages	72,244	82,074	86,796	4,722	5.8%
General Administration Salaries & Wages	131,920	140,666	145,618	4,952	3.5%
Total Wages	1,813,447	1,684,666	2,471,786	787,120	46.7%
FICA Benefits	144,686	155,675	162,602	6,927	4.4%
TRS Benefits	416,764	435,113	412,805	(22,308)	-5.1%
Workers' Compensation Benefits	16,178	17,407	18,358	951	5.5%
Medicare Benefits	33,837	36,409	38,034	1,625	4.5%
State Health Benefits	566,433	577,773	567,710	(10,063)	-1.7%
Total Employee Benefits	1,177,898	1,222,377	1,199,509	(22,868)	-1.9%
Total Wages & Employee Benefits	2,991,345	2,907,043	3,671,295	764,252	26.3%
Other Expenditures					
Instructional	589,688	596,914	576,843	(20,071)	-3.4%
Parent Engagement	66,646	62,339	65,223	2,884	4.6%
Professional Development	636,181	902,192	410,525	(491,667)	-54.5%
Administrative	89,932	166,880	124,430	(42,450)	-25.4%
Homeless Set-Aside	3,500	5,000	5,000	-	0.0%
Foster Care Set-Aside	4,885	14,026	4,850	(9,176)	-65.4%
Total Other Expenditures	1,390,832	1,747,351	1,186,871	(560,480)	-32.1%
TOTAL	**$ 4,382,177**	**$ 4,654,394**	**$ 4,858,166**	**$ 203,772**	**4.4%**

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 2022	Budget 2023	Budget 2024	$ Change	% Change
Wages & Employee Benefits					
Instructional Salaries & Wages	$ 57,555	$ 64,194	$ 85,157	$ 20,963	32.7%
Total Wages	57,555	64,194	85,157	20,963	32.7%
FICA Benefits	3,568	3,980	5,466	1,486	37.3%
TRS Benefits	11,402	12,825	17,613	4,788	37.3%
Workers' Compensation Benefits	403	449	617	168	37.4%
Medicare Benefits	835	931	1,278	347	37.3%
State Health Benefits	22,680	22,680	41,640	18,960	83.6%
Total Employee Benefits	38,888	40,865	66,614	25,749	63.0%
Total Wages & Employee Benefits	96,443	105,059	151,771	46,712	44.5%
Other Expenditures					
Instructional	13,845	50,144	80,980	30,836	61.5%
Professional Development	2,540	66,690	44,500	(22,190)	-33.3%
Administrative	3,911	7,994	8,521	527	6.6%
Total Other Expenditures	20,296	124,828	134,001	9,173	7.3%
TOTAL	**$ 116,739**	**$ 229,887**	**$ 285,772**	**$ 55,885**	**24.3%**

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 2022	Budget 2023	Budget 2024	$ Change	% Change
Wages & Employee Benefits					
Administrative Salaries & Wages	$ 50,901	$ 196,083	$ 190,656	$ (5,427)	-2.8%
Substitute Salaries & Wages	13,000	-	-	-	0.0%
Supplemental Salaries & Wages	45,000	50,187	50,187	-	0.0%
Total Wages	108,901	246,270	240,843	(5,427)	-2.2%
FICA Benefits	6,791	11,902	12,157	255	2.1%
TRS Benefits	21,612	38,353	39,177	824	2.1%
Workers' Compensation Benefits	801	1,344	1,373	29	2.2%
Medicare Benefits	1,618	2,782	2,843	61	2.2%
State Health Benefits	6,237	23,247	38,819	15,572	67.0%
Total Employee Benefits	37,059	77,628	94,369	16,741	21.6%
Total Wages & Employee Benefits	145,960	323,898	335,212	11,314	3.5%
Other Expenditures					
Consultants	-	-	-	-	0.0%
Travel	27,762	-	2,942	2,942	100.0%
Software	29,000	-	-	-	0.0%
Registration Fees	67,762	-	-	-	0.0%
Audit/Indirect Costs	10,620	11,424	9,375	(2,049)	-17.94%
Private School Set-Aside	13,911	16,336	16,358	22	0.1%
Transfer to Title I, Part A Funds	285,000	245,000	250,000	5,000	2.0%
Total Other Expenditures	434,055	272,760	278,675	5,915	2.2%
TOTAL	**$ 580,015**	**$ 596,658**	**$ 613,887**	**$ 17,229**	**2.9%**

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 2022	Budget 2023	Budget 2024	$ Change	% Change
Wages & Employee Benefits					
Instructional Salaries & Wages	$ 4,268	$ 2,366	$ 32,000	$ 29,634	1252.5%
Parent Engagement Salaries & Wages	15,000	-	-	-	0.0%
Extended Learning Salaries & Wages	21,506	-	-	-	0.0%
Proffessional Development Salaries & Wages	-	10,800	9,000	(1,800)	-16.7%
General Administration Salaries & Wages	700	-	-	-	0.0%
Total Wages	41,474	13,166	41,000	27,834	211.4%
FICA Benefits	135	1,293	2,367	1,074	83.1%
TRS Benefits	460	1,263	1,820	557	44.1%
Workers' Compensation Benefits	15	49	-	(49)	-100.0%
Medicare Benefits	31	3,185	1,651	(1,534)	-48.2%
Total Employee Benefits	641	5,790	5,838	48	0.8%
Total Wages & Employee Benefits	42,115	18,956	46,838	27,882	147.1%
Other Expenditures					
Instructional	15,916	17,428	37,287	19,859	113.9%
Parent Engagement	1,950	8,393	6,326	(2,067)	-24.6%
Professional Development	7,600	24,947	12,830	(12,117)	-48.6%
Extended Learning Transportation	6,018	-	-	-	0.0%
Total Other Expenditures	31,484	50,768	56,443	5,675	11.2%
TOTAL	**$ 73,599**	**$ 69,724**	**$ 103,281**	**$ 33,557**	**$ (69,724)**

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 2022	Budget 2023	Budget 2024	$ Change	% Change
Wages & Employee Benefits					
Instructional Salaries & Wages	$ -	$ -	$ -	$ -	0.0%
Administrative Salaries & Wages	147,776	87,979	89,979	2,000	2.3%
Supplemental Salaries & Wages	16,500	25,400	25,400	-	0.0%
Total Wages	164,276	113,379	115,379	2,000	1.8%
FICA Benefits	10,185	6,720	8,344	1,624	24.2%
TRS Benefits	32,543	21,654	22,054	400	1.8%
Workers' Compensation Benefits	1,150	759	773	14	1.8%
Medicare Benefits	2,382	1,572	1,601	29	1.8%
State Health Benefits	11,340	11,340	18,960	7,620	67.2%
Total Employee Benefits	57,600	42,045	51,732	9,687	23.0%
Total Wages & Employee Benefits	221,876	155,424	167,111	11,687	7.5%
Other Expenditures					
Instructional	25,500	137,700	154,750	17,050	12.4%
Travel	3,611	8,008	9,000	992	12.4%
Registration	867	1,047	6,047	5,000	477.6%
Administrative	9,619	6,340	7,014	674	10.6%
Private School Set-Aside	7,618	8,489	6,812	(1,677)	-19.8%
8th Grade Keystone Program Transportation	25,875	-	-	-	0.0%
Total Other Expenditures	73,090	161,584	183,623	22,039	13.6%
TOTAL	**$ 294,966**	**$ 317,008**	**$ 350,734**	**$ 33,726**	**10.6%**

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 2022	Budget 2023	Budget 2024	$ Change	% Change
Wages & Employee Benefits					
Administrative Salaries & Wages	$ 84,001	$ 168,015	$ 221,815	$ 53,800	32.02%
Instructional Salaries & Wages	60,749	34,331	16,346	(17,985)	-52.39%
Total Wages	144,750	202,346	238,161	35,815	17.70%
FICA Benefits	8,974	11,564	12,286	722	6.24%
TRS Benefits	28,676	20,798	33,416	12,618	60.67%
Workers' Compensation Benefits	1,013	1,306	1,386	80	6.13%
Medicare Benefits	2,099	2,704	2,844	140	5.18%
State Health Benefits	34,020	34,020	41,640	7,620	22.40%
Total Employee Benefits	74,782	70,392	91,572	21,180	30.09%
Total Wages & Employee Benefits	219,532	272,738	329,733	56,995	20.90%
Other Expenditures					
Instructional	45,348	45,000	40,000	(5,000)	-11.11%
Travel	0	7,500	4,097	(3,403)	-45.37%
Registration	6,090	5,870	3,440	(2,430)	-41.40%
Administrative	9,186	12,192	50,118	37,926	311.07%
Total Other Expenditures	60,624	70,562	97,655	27,093	38.40%
TOTAL	**$ 280,156**	**$ 343,300**	**$ 427,388**	**$ 84,088**	**24.49%**

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 2022	Budget 2023	Budget 2024	$ Change	% Change
Wages & Employee Benefits					
Supplemental Salaries & Wages	$ 6,000	$ 6,000	$ 9,820	$ 3,820	63.66%
Total Wages	6,000	6,000	9,820	3,820	63.66%
FICA Benefits	372	372	496	124	33.33%
TRS Benefits	1,188	1,199	1,598	399	33.31%
Workers' Compensation Benefits	42	42	56	14	33.33%
Medicare Benefits	87	87	116	29	33.33%
State Health Benefits	-	-	-	-	0.00%
Total Employee Benefits	1,689	1,700	2,266	566	33.32%
Total Wages & Employee Benefits	7,689	7,700	12,086	4,386	56.96%
Other Expenditures					
Instructional	5,000	-	-	-	0.00%
Travel	-	2,000	214	(1,786)	-89.30%
Registration	1,803	2,000	-	(2,000)	-100.00%
Administrative	1,656	2,002	2,168	166	8.29%
Student Transportation	33,692	41,590	101,260	59,670	143.47%
Total Other Expenditures	42,151	47,592	103,642	56,050	117.77%
TOTAL	**$ 49,840.00**	**$ 55,292.00**	**$ 115,728.00**	**$ 60,436.00**	**109.30%**

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 2023	Budget 2024	Budget 2024	$ Change	% Change
Wages & Employee Benefits					
Instructional Salaries & Wages	$ 53,863	$ 49,000	$ 40,000	$ (9,000)	-18.37%
Substitute Paraprofessional Wages	-	36,000	33,209	(2,791)	-7.75%
Total Wages	53,863	85,000	73,209	(11,791)	-13.87%
FICA Benefits	1,100	5,000	1,100	(3,900)	-78.00%
TRS Benefits	3,500	8,000	-	(8,000)	-100.00%
Workers' Compensation Benefits	150	600	133	(467)	-77.83%
Medicare Benefits	300	500	1,061	561	112.20%
State Health Benefits	11,300	30,000	9,000	(21,000)	-70.00%
Total Employee Benefits	16,350	44,100	11,294	(32,806)	-74.39%
Total Wages & Employee Benefits	70,213	129,100	84,503	(44,597)	-34.54%
Other Expenditures					
Instructional	8,141	10,543	15,346	4,803	45.56%
Professional Development	-	-	-	-	0.00%
Contracted Services (Preschool Evaluations)	-	-	-	-	0.00%
Administrative	1,500	-	1,500	1,500	0.00%
Total Other Expenditures	9,641	10,543	16,846	6,303	59.78%
TOTAL	**$ 79,854**	**$ 139,643**	**$ 101,349**	**$ (38,294)**	**-27.42%**

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 2022	Budget 2023	Budget 2024	$ Change	% Change
Wages & Employee Benefits					
Instructional Salaries & Wages	$ 1,075,000	$ 970,194	$ 1,170,000	$ 199,806	20.59%
Extended Day Salaries & Wages	65,303	20,000	80,000	60,000	300.00%
Supplemental Salaries & Wages	115,000	43,750	51,000	7,250	16.57%
Parent Mentor Salaries & Wages	-	-	15,000	15,000	0.00%
Transportation Salaries & Wages	184,000	200,000	175,000	(25,000)	-12.50%
Administrative Salaries & Wages	128,000	122,000	123,000	1,000	0.82%
Total Wages	1,567,303	1,355,944	1,614,000	258,056	19.03%
FICA Benefits	78,586	105,276	100,068	(5,208)	-4.95%
TRS Benefits	242,903	63,289	322,477	259,188	409.53%
Workers' Compensation Benefits	12,421	31,091	23,403	(7,688)	-24.73%
Medicare Benefits	21,444	32,344	11,298	(21,046)	-65.07%
State Health Benefits	623,700	650,000	797,754	147,754	22.73%
Total Employee Benefits	979,054	882,000	1,255,000	373,000	42.29%
Total Wages & Employee Benefits	2,546,357	2,237,944	2,869,000	631,056	28.20%
Other Expenditures					
Instructional	181,339	85,200	311,367	226,167	265.45%
Contracted Services	-	322,718	71,335	(251,383)	-77.90%
Student Transportation	13,000	5,000	12,000	7,000	140.00%
Computer Equipment and Software	120,000	38,000	60,000	22,000	57.89%
Professional Learning	270,250	97,634	40,000	(57,634)	-59.03%
Travel	23,846	30,724	1,335	(29,389)	-95.65%
Administrative Costs	42,936	45,000	45,000	-	0.00%
Total Other Expenditures	651,371	624,276	541,037	(83,239)	-13.33%
TOTAL	**$ 3,197,728**	**$ 2,862,220**	**$ 3,410,037**	**$ 547,817**	**19.14%**

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 2022	Budget 2023	Budget 2024	$ Change	% Change
Expenditures					
Instructional Materials and Supplies	$ 394	$ 5,333	$ -	$ (5,333)	-100.00%
Instructional Expendable Equipment	9,827	2,696	-	(2,696)	-100.00%
Instructional Computer Equipment	3,999	-	-	-	0.00%
Instructional Resource Books	522	750	-	(750)	-100.00%
Instructional Equipment	-	-	-	-	0.00%
Instructional Technology Supplies	-	512	-	(512)	-100.00%
Travel	-	-	4,449	4,449	100.00%
Registration	-	-	5,250	5,250	100.00%
Hotel	-	-	325	325	100.00%
Total Other Expenditures	14,742	9,291	10,024	733	7.89%
TOTAL	**14,742**	**9,291**	**10,024**	**733**	**7.89%**

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 2022	Budget 2023	Budget 2024	$ Change	% Change
Wages & Employee Benefits					
Extended Day Salaries & Wages	$ 41,156	$ 39,420	$ 41,737	$ 2,317	5.88%
Total Wages & Employee Benefits	41,156	39,420	41,737	2,317	5.88%
Other Expenditures					
Instructional Materials & Supplies	-	-	-	-	0.00%
Instructional Expendable Equipment	-	-	-	-	0.00%
Total Other Expenditures	-	-	-	-	0.00%
TOTAL	**41,156**	**39,420**	**41,737**	**2,317**	**5.88%**

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 2022	Budget 2023	Budget 2024	$ Change	% Change
Wages & Employee Benefits					
Extended Year Salaries & Wages	$ 17,329	$ 16,598	$ 17,573	$ 975	5.87%
Total Wages & Employee Benefits	17,329	16,598	17,573	975	5.87%
TOTAL	**$ 17,329**	**$ 16,598**	**$ 17,573**	**$ 975**	**5.87%**

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 2022	Budget 2023	Budget 2024	$ Change	% Change
Wages & Employee Benefits					
Extended Day Salaries & Wages	$ 64,523	$ 67,719	$ 81,360	$ 13,641	20.14%
Total Wages & Employee Benefits	64,523	67,719	81,360	13,641	20.14%
TOTAL	**$ 64,523**	**$ 67,719**	**$ 81,360**	**$ 13,641**	**20.14%**

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 2022	Budget 2023	Budget 2024	$ Change	% Change
Wages & Employee Benefits					
Subs to prepare for certification activities	$ -	$ -	$ 322	$ 322	100.00%
Total Wages & Employee Benefits	-	-	322	322	100.00%
Expenditures					
Instructional Materials and Supplies	143	-	1,751	1,751	100.00%
Instructional Expendable Equipment	3,506	3,200	4,678	1,478	46.19%
Instructional Software	1,351	-	-	-	0.00%
Registration	-	1,800	-	(1,800)	-100.00%
Purchased Professional Services	-	-	-	-	0.00%
Total Expenditures	5,000	5,000	6,429	1,429	28.58%
TOTAL	**5,000**	**5,000**	**6,751**	**1,751**	**35.02%**

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 2022	Budget 2023	Budget 2024	$ Change	% Change
Wages & Employee Benefits					
Substitute Wages	$ 2,000	$ -	$ -	$ -	0.00%
Total Wages & Employee Benefits	2,000	-	-	-	0.00%
Other Expenditures					
Instructional Software	-	-	-	-	
Purchased Professional Services	17,986	18,000	18,000	-	0.00%
Total Other Expenditures	17,986	18,000	18,000	-	0.00%
TOTAL	**19,986**	**18,000**	**18,000**	**-**	**0.00%**

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 2022	Budget 2023	Budget 2024	$ Change	% Change
Wages & Employee Benefits					
System Directors Salaries & Wages	$ 11,672	$ 14,331	$ 14,441	$ 110	0.77%
School Directors Salaries & Wages	11,668	14,336	14,436	100	0.70%
Total Wages & Employee Benefits	23,340	28,667	28,877	210	0.73%
TOTAL	**23,340**	**28,667**	**28,877**	**210**	**0.73%**

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 2022	Budget 2023	Budget 2024	$ Change	% Change
Wages & Employee Benefits					
Supplemental Salaries & Wages	$ 6,500	$ -	$ -	$ -	0.00%
Total Wages & Employee Benefits	6,500	-	-	-	0.00%
Other Expenditures					
Instructional Software	48,420	42,716	-	(42,716)	-100.00%
Instructional Materials & Supplies	1,970	-	-	-	0.00%
Instructional Expendable Equipment	21,837	21,770	84,255	62,485	287.02%
Instructional Computer Equipment	9,279	38,499	47,370	8,871	23.04%
Instructional Resource Books	1,798	-	-	-	0.00%
Instructional Technology Equipment	39,108	21,584	10,298	(11,286)	-52.29%
Professional Learning Travel	12,000	7,036	750	(6,286)	-89.34%
Professional Learning Registration	4,425	4,225	-	(4,225)	-100.00%
Total Other Expenditures	138,837	135,830	142,673	6,843	5.04%
TOTAL	**145,337**	**135,830**	**142,673**	**6,843**	**5.04%**

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 2022	Budget 2023	Budget 2023	$ Change	% Change
Wages & Employee Benefits					
System YAP Salaries & Wages	$ 36,486	$ 36,890	$ 37,635	$ 745	2.02%
Total Wages & Employee Benefits	36,486	36,890	37,635	745	2.02%
TOTAL	**36,486**	**36,890**	**37,635**	**745**	**2.02%**

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 2022	Budget 2023	Budget 2024	$ Change	% Change
Wages & Employee Benefits					
Instructional Salaries & Wages	$ 82,749	$ 90,000	$ 85,000	$ (5,000)	-5.56%
Total Wages	82,749	90,000	85,000	(5,000)	-5.56%
FICA Benefits	4,500	4,500	5,000	500	11.11%
TRS Benefits	8,500	16,517	8,000	(8,517)	-51.57%
Workers' Compensation Benefits	4,500	600	600	-	0.00%
Medicare Benefits	700	3,000	500	(2,500)	-83.33%
State Health Benefits	23,100	23,400	30,000	6,600	28.21%
Total Employee Benefits	41,300	48,017	44,100	(3,917)	-8.16%
Total Wages & Employee Benefits	124,049	138,017	129,100	(8,917)	-6.46%
Other Expenditures					
Instructional Materials and Supplies	-	-	10,543	10,543	0.00%
Total Other Expenditures	-	-	10,543	10,543	0.00%
TOTAL	**124,049**	**138,017**	**139,643**	**1,626**	**1.18%**

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 2022	Budget 2023	Budget 2024	$ Change	% Change
Wages & Employee Benefits					
Instructional Salaries & Wages	$ 293,163	$ 348,204	$ 361,609	$ 13,405	3.85%
Total Wages	293,163	348,204	361,609	13,405	3.85%
FICA Benefits	18,589	23,899	22,420	(1,479)	-6.19%
TRS Benefits	62,076	37,553	71,765	34,212	91.10%
Workers' Compensation Benefits	3,352	18,448	2,532	(15,916)	-86.28%
Medicare Benefits	5,113	19,192	5,244	(13,948)	-72.68%
Total Employee Benefits	89,130	99,092	101,960	2,868	2.89%
Total Wages & Employee Benefits	382,293	447,296	463,569	16,273	3.64%
Other Expenditures					
Instructional Materials and Supplies	-	9,537	226	(9,311)	-97.63%
School Repairs and Maintenance	-	1,500	1,500	-	0.00%
Total Other Expenditures	-	11,037	1,726	(9,311)	-84.36%
TOTAL	**382,293**	**458,333**	**465,295**	**6,962**	**1.52%**

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 2022	Budget 2023	Budget 2024	$ Change	% Change
Wages & Employee Benefits					
Instructional Salaries & Wages	$ 1,502,066	$ 1,738,998	2018475	$ 279,477	16.1%
General Administration Salaries & Wages	-	-	-	-	0.0%
Total Wages	1,502,066	1,738,998	2,018,475	279,477	16.1%
FICA Benefits	85,862	107,818	125145	17,327	16.1%
TRS Benefits	277,851	347,452	403291	55,839	16.1%
Workers' Compensation Benefits	11,106	12,173	14129	1,956	16.1%
Medicare Benefits	20,081	25,215	29267	4,052	16.1%
State Health Benefits	383,363	396,900	436080	39,180	9.9%
Total Employee Benefits	778,263	889,558	1,007,912	118,354	13.3%
Total Wages & Employee Benefits	2,280,329	2,628,556	3,026,387	397,831	15.1%
Other Expenditures					
Instructional	23,000	138,000	23,000	(115,000)	-83.3%
Total Other Expenditures	23,000	138,000	23,000	(115,000)	-83.3%
TOTAL	**$ 2,303,329**	**$ 2,766,556**	**$ 3,049,387**	**$ 282,831**	**10.2%**

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		Budgeted Amount
Supplemental Salaries & Wages	$	89,000
Facilitator Salaries & Wages		236,341
Total Wages		325,341
FICA Benefits		26,282
TRS Benefits		46,806
Workers' Compensation Benefits		1,195
Medicare Benefits		3,949
State Health Benefits		35,047
Total Employee Benefits		113,279
Total Wages & Employee Benefits		438,620
Instructional		363,906
Professional Development		209,866
Extended Learning Transportation		-
Parent Engagement		126,401
Administrative		4,000
Total Other Expenditures		704,173
TOTAL	**$**	**1,142,793**

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

FY2024/2025 Budget Proposal

Description	FY 2023-24 Budget	FY 2024-25 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change from Prior Year
Revenue				
Interest Income	-	-	-	0.00%
Student Lunch/Breakfast	519,915	-	(519,915)	-100.00%
Supplemental Sales	220,000	300,000	80,000	36.36%
Adult Meals	51,750	120,000	68,250	131.88%
Other Local Revenues	-	52,172	52,172	0.00%
State Grant	185,100	225,000	39,900	21.56%
Federal Grant	5,175,870	5,850,000	674,130	13.02%
Federal Breakfast Program	1,833,160	2,009,979	176,819	9.65%
Federal Snacks Program	97,200	90,745	(6,455)	-6.64%
Supper Program	439,950	200,000	(239,950)	-54.54%
USDA Commodities	551,969	601,569	49,600	8.99%
Chartwells Payroll Credit	1,569,190	1,785,236	216,046	13.77%
Total Revenue	**10,644,104**	**11,234,701**	**590,597**	**5.55%**
Expense				
Salaries & Benefits	2,914,147	2,317,375	(596,772)	-20.48%
Commodity Hauling	25,000	24,473	(527)	-2.11%
Other Purchased Services	27,000	3,018	(23,982)	-88.82%
Food Usage (Management)	5,126,000	5,626,239	500,239	9.76%
USDA Purchases	551,969	619,616	67,647	12.26%
Total FSMC Expenses	**8,644,116**	**8,590,721**	**(53,395)**	**-0.62%**
Purchased Professional Services	41,000	28,494	(12,506)	-30.50%
Grease Traps	53,000	53,519	519	0.98%
Repairs/Maintenance	225,000	155,692	(69,308)	-30.80%
Other Property Services	11,000	9,462	(1,538)	-13.98%
Travel	6,000	8,012	2,012	33.53%
Supplies	27,000	61,095	34,095	126.28%
Expendable Equipment	21,000	61,665	40,665	193.64%
Equipment	50,000	82,321	32,321	64.64%
Depreciation	170,000	888,043	718,043	422.38%
Registration Fees/Dues	1,300	3,128	1,828	140.62%
Total TCSS Expenses	**605,300**	**1,351,431**	**746,131**	**123.27%**
Grand Total Expenses	**9,249,416**	**9,942,152**	**692,736**	**7.49%**
Excess Revenue (Deficit)	**1,394,688**	**1,292,549**	**(102,139)**	**-7.32%**

Troup County School System

A Place For Every Kid

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Troup County School System

A Place For Every Kid

Supplemental Information

TEACHER ALLOCATIONS - ELEMENTARY DIVISION															
	24/25 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	247	12.0	3.00	2.00	17.0	2.0	0.3	1.0	0.5	0.5	0.5	1.0	0.5	1.0	24.3
94%															
Callaway	575	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
81%															
Clearview	621	29.0	5.00		34.0	4.0	0.5	1.0	1.0	0.5	0.5	1.0	1.0	1.0	44.5
94%															
Ethel Kight	601	28.0	4.00		32.0	6.0	1.0	1.0	1.5	0.5	0.5	1.0	1.0	1.0	45.5
94%															
Franklin Forest	629	29.0	6.00	1.00	36.0	5.0	0.3	1.0	1.0	0.5	0.5	2.0	1.0	1.0	48.3
94%															
Hogansville	439	20.0	4.00	1.00	25.0	3.0	0.2	1.0	1.0	0.5	0.5	1.0	1.0	1.0	34.2
94%															
West Point	410	19.0	3.00	1.00	23.0	3.0	0.3	1.0	1.0	0.5	0.5	1.0	0.5	1.0	31.8
94%															
Tier 2 Schools															
Hillcrest	336	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
63%															
Hollis Hand	537	24.0	2.00		26.0	5.0	0.3	1.0	1.5	0.5	0.5	1.0	1.0	1.0	37.8
55%															
Long Cane	573	25.0	3.00		28.0	4.0	0.3	1.0	1.0	0.5	0.5	1.0	1.0	1.0	38.3
70%															
Rosemont	495	22.0	4.00	1.00	27.0	4.0	0.2	1.0	1.0	0.5	0.5	1.0	1.0	1.0	37.2
59%															
TCSS	5,463	250.0	41.00	6.00	297.0	43.0	4.0	11.0	11.0	5.5	5.5	12.0	10.0	11.0	410.0
Prior Year	5,212	244	40.0	7.00	291.0	43.0	4.0	11.0	11.0	5.5	5.5	12.0	10.0	11.0	404.0

Tier 1 Schools	22	Greater than 80% Free & Reduced Lunch
Tier 2 Schools	23	Less than 80% Free & Reduced Lunch

* includes contracted SLP services

TEACHER ALLOCATIONS - MIDDLE DIVISION										
	2024/25 Proj. Enroll	Classroom & Special Teachers	Music PE (511800)	EXED * (511000)	ESOL (511000)	Gifted (511000)	Speech (511000)	Counselor (517200)	Media (516500)	Grand Total
Callaway	675	*40.0*	In teacher allocations	7.0	0.5	In teacher allocations	0.5	2.0	1.0	51.0
94%										
Gardner Newman	992	57.0		9.0	1.0		1.5	3.0	1.0	72.5
94%										
Long Cane	996	57.0		*11.0*	0.0		1.0	3.0	1.0	73.0
94%										
TCSS	2,663	154.0		27.0	1.5		3.0	8.0	3.0	196.5

	# of Students	Multiplied by	Student Classes Per day	Divided by	Teacher Teaching Periods	Divided by	Desired Ratio	Equals	Positions
Callaway	675	X	6	/	4	/	26.5	=	39
Gardner Newman	992	X	6	/	4	/	26.5	=	57
Long Cane	996	X	6	/	4	/	26.5	=	57
TCSS	2,663								
								Total Positions	153

TEACHER ALLOCATIONS - HIGH DIVISION											
	2024/25 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	964	*45.0*	In teacher allocations	8.0	0.3	In teacher allocations	0.5	2.0	1.0	1.0	**57.8**
94%											
LaGrange	1,409	62.0		12.0	0.3		0.5	3.0	1.0	1.0	**79.8**
37%											
Troup	1,348	59.0		9.0	0.3		0.5	3.0	1.0	1.0	**73.8**
35%											
TCSS	3,721	166.0		29.0	1.0		1.5	8.0	3.0	3.0	**211.5**

	# of Students (-Spec. Prog.)	Multiplied by	Student Classes Per day	Divided by	Teacher Teaching Periods	Divided by	Desired Ratio	Equals	Positions
Callaway	840	X	4	/	3	/	26	=	44
LaGrange	1,206	X	4	/	3	/	26	=	62
Troup	1,137	X	4	/	3	/	26	=	59
TCSS	3,183								
								Total Positions	165

* includes contracted SLP services

Enrollment Reductions for Special Programs

Callaway	#	Students to Remove from Total
TC3 Students	37	37
WBL Students	97	24.25
THINC	101	50.5
PSO - Off Campu	50	12.5
		124

LaGrange		Students to Remove from Total
TC3 Students	54	54
WBL Students	83	20.75
THINC	193	96.5
PSO - Off Campu	126	31.5
		203

Troup		Students to Remove from Total
TC3 Students	56	56
WBL Students	99	24.75
THINC	224	112
PSO - Off Campu	71	17.75
		211

Troup County School System
A Place For Every Kid

Allocations and Enrollment Information
FY 2024-2025 Budget

SCHOOL	Cost Center	October 2023 Enrollment	General Supplies	Special Supplies	Media	Vocational	Other	FY 2024-25 Total	FY 2023-24 Total	Change from FY 24
Berta Weathersbee	30602	245	$ 13,475	$ 1,225	$ 3,675	$ -	$ 1,838	$ 20,213	$ 19,800	$ 413
Callaway	36402	565	31,075	2,825	8,475	-	4,238	46,613	48,015	(1,403)
Clearview	34602	595	32,725	2,975	8,925	-	4,463	49,088	47,190	1,898
Ethel Kight	34502	554	30,470	2,770	8,310	-	4,155	45,705	45,045	660
Franklin Forest	36602	596	32,780	2,980	8,940	-	4,470	49,170	54,698	(5,528)
Hillcrest	34002	331	18,205	1,655	4,965	-	2,483	27,308	27,060	248
Hogansville	35102	430	23,650	2,150	6,450	-	3,225	35,475	32,588	2,888
Hollis Hand	30802	532	29,260	2,660	7,980	-	3,990	43,890	41,828	2,063
Long Cane	34102	573	31,515	2,865	8,595	-	4,298	47,273	45,045	2,228
Rosemont	34302	498	27,390	2,490	7,470	-	3,735	41,085	43,973	(2,888)
West Point	34402	418	22,990	2,090	6,270	-	3,135	34,485	31,433	3,053
Total Elementary		**5,337**	**$ 293,535**	**$ 26,685**	**$ 80,055**	**$ -**	**$ 40,028**	**$ 440,303**	**$ 436,673**	**$ 3,630**
Callaway	46002	717	$ 43,020	$ 3,585	$ 10,755	$ 7,170	$ 5,378	$ 69,908	$ 74,003	$ (4,095)
Gardner Newman	41502	1,020	61,200	5,100	15,300	10,200	7,650	99,450	101,303	(1,853)
Long Cane	45702	973	58,380	4,865	14,595	9,730	7,298	94,868	95,453	(585)
Total Middle		**2,710**	**$ 162,600**	**$ 13,550**	**$ 40,650**	**$ 27,100**	**$ 20,325**	**$ 264,225**	**$ 270,758**	**$ (6,533)**
Callaway	55602	939	61,035	$ 4,695	$ 14,085	$ 42,255	$ 7,043	$ 129,113	$ 126,638	$ 2,475
LaGrange	50302	1,301	84,565	6,505	19,515	58,545	9,758	178,888	178,888	-
Troup	54702	1,344	87,360	6,720	20,160	60,480	10,080	184,800	184,388	413
Total High		**3,584**	**$ 232,960**	**$ 17,920**	**$ 53,760**	**$ 161,280**	**$ 26,880**	**$ 492,800**	**$ 489,913**	**$ 2,888**
Total TCSS		**11,631**	**$ 689,095**	**$ 58,155**	**$ 174,465**	**$ 188,380**	**$ 87,233**	**$ 1,197,328**	**$ 1,197,343**	**$ (15)**

Total allocation amounts are budgeted to non-wage accounts in each school Cost Center. Schools then have discretion to adjust amounts in budget lines.

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)			

Account Notes:

	Account Structure					
Supply Type:	**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

FY2024/2025 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	20.50	2.00	1.00	1.00	3.25	1.00	1.00	0.50	1.00					**31.25**
30801	Hollis Hand Elementary	33.50	2.00	1.00	1.00	3.00	1.00	1.00	1.00	1.00					**44.50**
34001	Hillcrest Elementary	21.50	2.00	1.00	1.00	4.50	1.00	1.00	0.49	1.00					**33.49**
34101	Long Cane Elementary	34.00	2.00	1.00	1.00	5.50		2.00	1.00	1.00					**47.50**
34301	Rosemont Elementary	35.00	2.00	1.00	1.00	3.75	1.00	1.00	1.00	1.00					**46.75**
34401	West Point Elementary	28.00	2.00	1.00	1.00	4.25	1.00	1.00	1.00	1.00					**40.25**
34501	Ethel Kight Elementary	40.50	2.00	1.00	2.00	5.25	1.00	1.00	1.00	1.00					**54.75**
34601	Clearview Elementary	40.00	2.00	1.00	2.00	4.25	1.00	1.00	1.00	1.00					**53.25**
35101	Hogansville Elementary	27.30	2.00	1.00	1.00	3.81	1.00	1.00	1.00	1.00					**39.11**
36401	Callaway Elementary	38.00	2.00	1.00	1.00	4.25	1.00	1.00	1.00	1.00					**50.25**
36601	Franklin Forest Elementary	43.00	2.00	1.00	2.00	5.88	2.00		1.00	1.00					**57.88**
41501	Gardner Newman Middle	68.50		1.00	2.00	6.69	1.00	4.00	1.00		3.00				**87.19**
45701	Long Cane Middle	73.00		1.00	2.00	5.50		5.00	1.00		3.00				**90.50**
46001	Callaway Middle	47.50		1.00	2.00	7.69	1.00	1.88	1.00		2.00				**64.07**
50301	LaGrange High	75.50		1.00	2.00	4.88	1.00	6.00	1.00		3.00	1.00			**95.38**
51001	High School Education														**0.00**
54701	Troup High	69.50		1.00	2.00	7.75	2.00	5.00	1.00		3.00	1.00			**92.25**
55501	Hope Academy	9.00		1.00	1.00	3.75	1.00				1.00				**16.75**
55601	Callaway High	53.50		1.00	2.00	6.44	1.00	7.00	1.00		2.00	1.00			**74.94**
56001	thINC College & Career Academy	19.00		1.00	1.00	1.00		4.00			1.00		2.00	1.00	**30.00**
56991	Troup County Career Center	7.47		1.00	1.00	6.00	1.00	1.00							**17.47**
Totals - Schools		**784.27**	**22.00**	**20.00**	**29.00**	**97.39**	**19.00**	**44.88**	**15.99**	**11.00**	**18.00**	**3.00**	**2.00**	**1.00**	**1,067.53**

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											6.00								6.00
21231	School Improvement					0.49												1.00		1.49
21341	Health Care Services								17.69											17.69
21401	Psychological Services										2.98		2.00							4.98
22151	Exceptional Education Admin.				0.49	1.00				1.49								3.00		5.98
22191	Technology				1.00														17.00	18.00
23211	Superintendent		1.00		1.00															2.00
23241	Curriculum & Instruction	4.00			2.49													8.50		14.99
25001	Business Services				1.00	4.00												2.00	4.00	11.00
26001	Maintenance & Operations				1.00	2.00								1.00	34.00			4.00		42.00
26541	Custodial				1.00												113.00	1.00		115.00
27001	Transportation					1.00								132.75	16.00	34.23		5.00	1.00	189.98
28231	Public Relations					1.00		0.75											1.00	2.75
28311	Personnel					7.00												1.49		8.49
28421	Office of Student Assignment					1.00													1.00	2.00
61003	Eng. for Speakers of Other Lang.	10.00																		10.00
61005	Ex. Ed. Instruction	6.18		1.88					0.94											9.00
64101	GNETS Instruction	5.00																	1.00	6.00
Totals - Departments		**25.18**	**1.00**	**1.88**	**8.98**	**17.49**	**3.00**	**0.75**	**18.63**	**1.49**	**2.98**	**6.00**	**2.00**	**133.75**	**50.00**	**34.23**	**113.00**	**25.99**	**26.00**	**472.35**

Grants

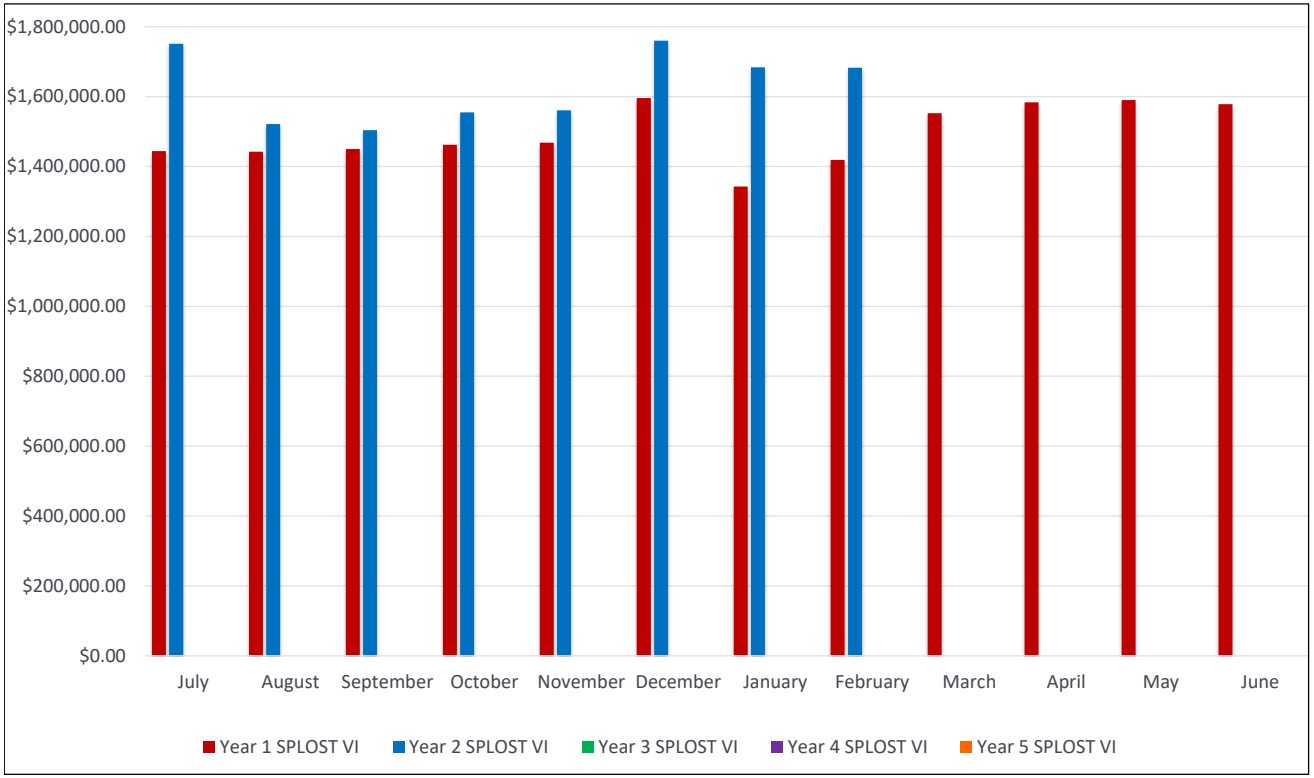
Cost Center #	Cost Center Name	Teacher	Pre-K Teach/Para	Para Pro	Executive Secretary	Clerical	Tech. Specialist	Nurse	Social Worker	Fam. Svcs. Coord.	Bus Driver	Nutrition	Other Mgt. Personnel	Other Adm. Pers.	Other Salaries	Grants Total
60001	Nutrition				**1.00**							**21.57**	**3.88**	**17.00**	1.00	44.45
70201	Title IA - School Improvement	**11.36**		**21.56**		**1.00**			1.00	**11.94**			**3.00**	**10.47**		60.33
70301	Title IA - Negl. & Delinq.			**2.88**												2.88
70401	Title IVA - Student Supp. & Enrich.														**1.00**	1.00
70501	Title IIA - Imp. Teacher Quality												**2.00**			2.00
70901	Title VB - Rural & Low Income														**3.00**	3.00
71101	Ex. Ed. Preschool			**0.88**												0.88
71201	Title VIB - Flowthrough			**61.75**		**1.00**				**1.00**	**14.13**			**1.00**		78.88
73501	Cares															0.00
74401	Pre-K		**48.00**													48.00
75301	ROTC	**4.00**														4.00
75401	L4GA Striving Readers												**2.00**			2.00
Totals - Grants		**15.36**	**48.00**	**87.06**	**1.00**	**2.00**	**0.00**	**0.00**	**1.00**	**12.94**	**14.13**	**21.57**	**10.88**	**28.47**	**5.00**	**247.41**

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
824.81	48.00	22.00	1.00	20.00	29.00	186.33	28.98	64.37	3.00	0.75	0.00	18.63	1.49	15.99

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	7.00	14.94	3.00	147.88	50.00	34.23	21.57	113.00	38.87	55.47	5.00	1,787.29

Troup County School System eSPLOST (VI) Collections Comparison



Month Collected	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	$ 1,443,978	$ 1,751,537				$ 307,559
August	1,442,659	1,521,639				78,981
September	1,450,266	1,504,085				53,819
October	1,462,433	1,555,003				92,570
November	1,468,301	1,561,036				92,735
December	1,596,023	1,760,105				164,083
January	1,342,980	1,683,945				340,965
February	1,418,793	1,682,771				263,978
March	1,552,828					
April	1,583,640					
May	1,590,198					
June	1,578,520					
Total/Year	**$ 17,930,619**	**$ 13,020,121**	**$ -**	**$ -**	**$ -**	**$ 1,394,689**
Average Monthly Collection	**$ 1,494,218**	**$ 1,627,515**				

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

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.

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.

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.

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.

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/maintencance 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	SUPLLIES - TECHNOLOGY RELATED	Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software. Some examples are CDs, flash or jump drives, parallel cables, and monitor stands. E-readers, including Kindles and iPads, that fall below the capitalization thresholds should be reported here or 616 - Expendable Computer Equipment. Purchased software costs below the capitalization threshold should be reported in 612 – Computer Software. Licenses and fees for services such as subscriptions to research materials over the Internet should be reported under 532 Communications – Web-based Subscriptions and Licenses.
612	COMPUTER SOFTWARE	Expenditures for the purchase of computer software which has already been developed. Contracted services for developing software would be recorded in object 300.
615	EXPENDABLE EQUIPMENT	Items purchased with a per-unit cost of less than $5000, which might otherwise be classified as "equipment" rather than "supplies". Examples: calculators, chairs, tables, projectors, video-cassette recorders,etc. An inventory of these items should be maintained for control purposes.
616	EXPENDABLE COMPUTER EQUIPMENT	Items purchased or Lease-Purchased with a per-unit cost of less than $5000, which might otherwise be classified as "equipment" rather than "supplies." Examples: Printers, Disk Drives, computers, etc..
620	ENERGY	Expenditures for energy, including electricity, gas, oil, coal, gasoline, diesel fuel, and other services from public or private utilities.
640	Digital/Electronic Textbooks	Expenditures for the purchase of digital/electronic textbooks and workbooks used in the classroom or as instructional materials (including any licensing and software fees for these materials). Also would include the software licenses and fees for subscriptions for instructional materials over the Internet (such as downloads). For example, an electronic alternative to hardcopy textbook or workbook.
642	BOOKS (OTHER THAN TEXTBOOKS) AND PERIODICALS	Expenditures for the purchase of all books and periodicals (other than textbooks) available for general use, including reference books. The cost of binding and repairing reference books in the Media Center is reported here.

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 l0% of that function total.