



Troup County School System



Administrator Finance Manual

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Finance Department Staff Duties and Contact Information

Dr. Scott Burckbuchler, Chief Financial Officer | burckbuchlersa@troup.org..... Ext.1166
Overall leadership and management of the Finance Department including budgeting and maintaining financial control.

Tracie Hill, Accounting Coordinator | hillta@troup.org Ext. 1130
State reporting, DOE and audit compliance, all grants, including DOE and local (state, federal, and local), new ledger account numbers and set up in system, ledger entries, reconciliations, and financial reporting. Fixed assets investment and cash monitoring, and internal controls. Medicaid reporting.

Christy Tidwell, Budget & Procurement Analyst | tidwellcm@troup.org..... Ext. 1134
Budget development and analysis, purchasing policies and procedures, review and approve non-internal account purchase orders, vendor relations including adding and modifying vendors. Issuing and record keeping of annual 1099 forms. Position control management.

Brandi Sheppard, Accounting & Financial Systems Analyst | sheppardbn@troup.org Ext. 1124
Munis coordination which includes adding new users, setup of user rights, login assistance, etc. Support contact for Munis, SSUI and *MySchoolBucks*. Yearly employee salary notifications/statements, and payroll support as needed. Backup to Accounting Coordinator.

Amber Alford, Finance Technician (Accounting) | alfordac@troup.org Ext. 1123
Conduct annual internal audits, perform bank statement reconciliations. Process expense reports, utility payments, grant reimbursements, and Trip Tracker invoices.

Kristal Chavez- Gonzalez, Finance Technician (Accounts Payable) | chavezgonzalezkl@troup.org Ext. 1122
Review and approve non-internal account invoices, oversight of purchasing card program (currently with PNC) including issuing cards and maintaining limits. Establishes vendor credit accounts with vendors, including questions regarding Amazon and/or WalMart.

Gina Larry, Finance Technician (Student Activity - Internal Accounts) | larrygp@troup.org Ext. 1189
Student Activity System Bookkeeper. Financial side of school club accounts, school athletic accounts, and After Care Enrichment (ACE) for all schools.

Pam Sylvis, Finance Technician (Payroll) | sylvispe@troup.org..... Ext. 1186
Payroll, benefits, State Health, and process retiree paperwork.

Whitney Green, Finance Technician (Payroll) | greenwc@troup.org..... Ext. 1121
Payroll, time sheets, benefits, and garnishments.

Tracey Townsend, Finance Technician (Payroll) | townsendtd@troup.org..... Ext. 1191
Payroll, benefits, direct deposits, and Sick Bank requests.

Vicky Peay, Executive Assistant | peayvr@troup.org..... Ext. 1116
Munis ESS password resets, general Finance department questions, Board reporting, PTO/Booster Club reporting, monthly transportation spreadsheets, entering General Fund deposits, system insurance, accounting support, purchasing card checkout (WalMart and Hobby Lobby).



11 Top ~~10~~ Financial Pointers

1. Be careful not to delegate entire responsibility – YOU are ultimately responsible. Take an active role!
2. An approved Purchase Order (PO) is required before ALL purchases (including purchased services). No staff member should ever make a purchase without a PO and then request reimbursement.
3. Be cognizant of the rules associated with the spending of various funds (General, grants, student activity) and spend funds as are originally intended and authorized, e.g., field trip funds should be used towards field trips, ACE funds should be used for ACE.
4. Ensure that files are kept with appropriate supporting documentation (e.g., receipts, copies of purchase orders, time sheets) for ALL financial transactions.
5. Regularly review account balances to verify their accuracy. Follow-up on discrepancies and ensure that appropriate adjustments are made.
6. Encourage bookkeepers to make deposits regularly, daily deposits are preferred. Excessive amounts of cash or checks should not be in the building.
7. Actively review the documents you sign – do NOT use signature stamps for financial transactions.
8. Know key payroll dates/processes and make sure school/department complies.
9. Be a good steward of taxpayer funds. If something doesn't "feel" right, it probably isn't.
10. If questions arise, actively solicit guidance from central level personnel. Don't hesitate to ask for help when you need it.
11. No gift cards or gift certificates of any kind can be purchased using school system funds. This includes both general funds and internal (student activity) funds.

General Information

Deposits:

- Deposits should be kept in a locked safe until they are either given to the courier or taken to the bank. Deposits should not be held overnight, unless they are being sent to the bank via the courier. All money should be deposited in the bank as soon as possible. Two signatures are required on all Student Activity deposits containing cash. When handling cash please follow these procedures:
 - Cash must be counted by two parties.
 - Immediately place cash in a tamper proof deposit bag and seal.
 - Both parties counting the deposit must sign the deposit bag.
 - Place the deposit bag in the onsite safe until it is picked up by the courier.

Requisition/PO Timeline:

- Requisitions should **always** be entered and approved before making a purchase or receiving a service.
- The date on the PO should be before the date on the invoice. If you've received an invoice and have not created a PO for the expense yet, it's too late to enter a requisition. You will need to submit a Direct Invoice Entry form.
- There is a PO cut-off date every year in May so please plan accordingly for any PO's that will be needed during the summer months. If you think you may need supplies over the summer, you can always submit an open PO in May just in case.

Account Number Structure:

- Account numbers are broken down into 6 sections with a dash between each section. A typical account number looks like this:
100-0000-1000-561000-8014-25002

100 - 0000 - 1000 - 561000 - 8014 - 25002
 FUND PROGRAM FUNCTION OBJECT FACILITY COST CENTER

	FUND	PROGRAM	FUNCTION	OBJECT	FACILITY	COST CENTER
Description	What "Pot" of money is paying?	Describes a division level or a specific program	Represents a major department	Represents "what" is being purchased	Represents the location of the purchase	Represents a specific segment of the budget (school or department)
Examples	100 = General Fund 400's = Grant Funds	1011 = Kindergarten 1021 = Early Elem 1041 = High School 1051 = Upper Elem 1081 = Middle School 2111 = Gifted Ed. 2041 = Exceptional Ed. 3011 = Vocational (CTAE)	1000 = Instruction 2220 = Media 2400 = Admin.	530000 = Professional Svcs 553000 = Communication 558000 = Travel 559500 = Other Purch Svcs 561000 = Supplies 561500 = Expens. Equip. 561600 = Exp. Computer Equip 558000 = Travel 581000 = Registration Fees/Dues	0698 = Clearview ES 0204 = Callaway MS 1052 = LaGrange HS	Elementary Schools start with 3 • 30601 = BWES Salaries • 30602 = BWES Non-Salaries Middle Schools start with 4 • 45701 = LCMS Salaries • 45702 = LCMS Non-Salaries High Schools start with 5 • 56001 = thINC Salaries • 56002 = thINC Non-Salaries

PNC Bank Card:

- You should always create a purchase order first before using the credit card.
- Credit cards are typically only used for vendors who don't accept purchase orders and for travel (when a PO has been created beforehand).
- Make sure the business does not charge taxes! Take a copy of our tax exempt form to be safe.

Internal Funds (Student Activity):

- Internal funds are generated by students (for example: funds from in cream sales) and should only be used to benefit students.
- These funds can be used for any school related purchase like food, breakroom supplies, t-shirts, etc.
- For any additional assistance with Internal Funds (Student Activity) contact Gina Larry.

Grants:

- Grants can be used to fund many of your purchases but they do have strict guidelines. Be sure to contact each grant's director when using those funds.
- If you or a staff member wish to apply for a new grant or renew an existing grant at the school level, please contact Tracie Hill first.



Troup County School System

MEMORANDUM

BOARD OF EDUCATION
Brandon Brooks, Chairman
Ferrell Blair, Vice Chairman
Kevin Dunn
Joe Franklin
Cathy Hunt
Anne O'Brien
Rev. Allen Simpson

TO: All Middle & High School Principals, Athletic Directors, and Fine Arts Directors
FROM: Dr. Scott A. Burckbuchler, Chief Financial Officer
CC: Andrew Calhoun, District Athletic Dir./School Safety Coordinator/HR Investigator
Gina Larry, Student Activities/System Bookkeeper
DATE: August 7, 2024
RE: Athletic and Activity Medical Insurance

Student Athletic Insurance will be provided by Team Assure for FY25. Information about the policies, including claims processing, will be coming soon. The policies have a \$0 deductible.

No changes will be made to the rates for FY25. The current rates, effective July 1, 2023, are as follows:

Activity Category (Middle & High School)	Fee
High/Limited Contact Activities Includes: baseball, basketball, competition cheer, flag football, football, softball, soccer, volleyball & wrestling	\$55
Low/No Contact Activities Includes: cheerleading (not competition), spirit team, color guard, cross country, dance team, fishing, golf, marching band, majorettes/flag corp, swimming, tennis, track/field	\$40

Please be aware of the following situations:

1. All students participating in any GHSA recognized sport should pay the applicable Athletic Fee.
2. If a student is participating in more than one applicable activity and/or sport, only one fee should be collected. Collect the highest fee that applies.
3. Any Activity (examples include band, drama and chorus) that has students traveling to a location other than the Base School must collect the applicable fee for coverage. However, if an Activity ONLY performs/competes at the Base School, then a fee does not need to be collected.
 - For Example: A Marching Band attending football games (at Callaway Stadium or at any "away" games DOES need to collect a fee. A Concert Band ONLY giving concerts at the Base School DOES NOT need to collect a fee.
 - Questions regarding whether or not a fee should be collected from a sport or activity can be directed to Andrew Calhoun or the Finance Office.
4. Fees this year are based on the contact level of each activity (whether it is Middle School or High School). Claims history will be reviewed each year to determine if changes in Activity Level or Fees should be made. Each year's fees will be presented to the Board in the scheduled May meeting, and communicated to schools thereafter.

Scott A. Burckbuchler, Ph.D., SFO / Chief Financial Officer

burckbuchlersa@troup.org

100 North Davis Rd, Building C / LaGrange, Georgia 30241

Office: 706.812.7900 / Fax: 706.883.1534

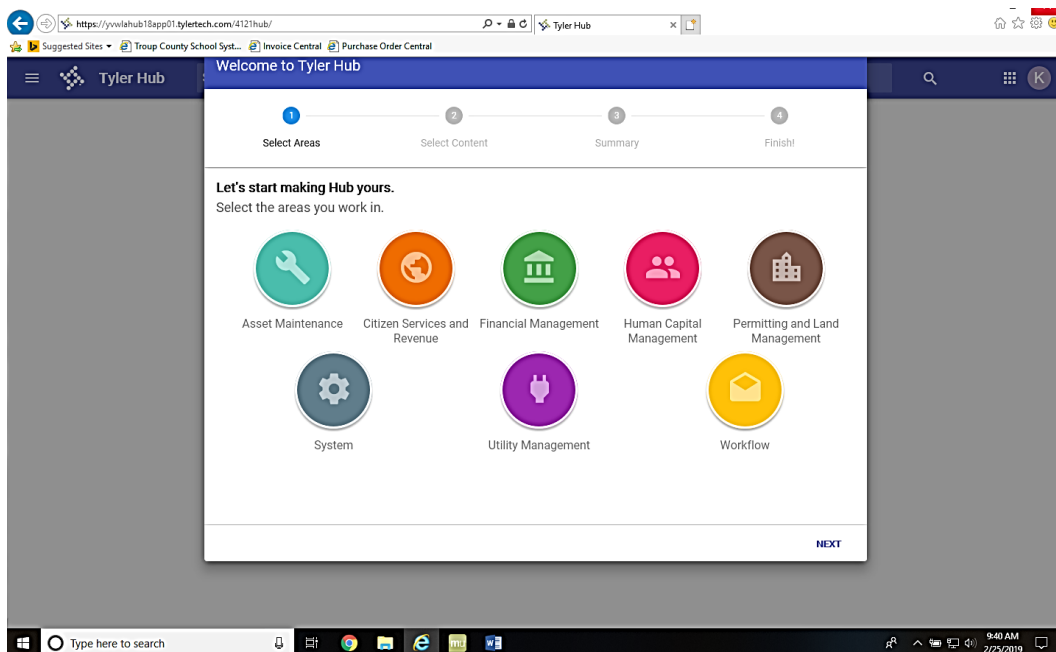


Logging in to Munis

1. From your main screen, click on the “Tyler Hosted SSO” icon.

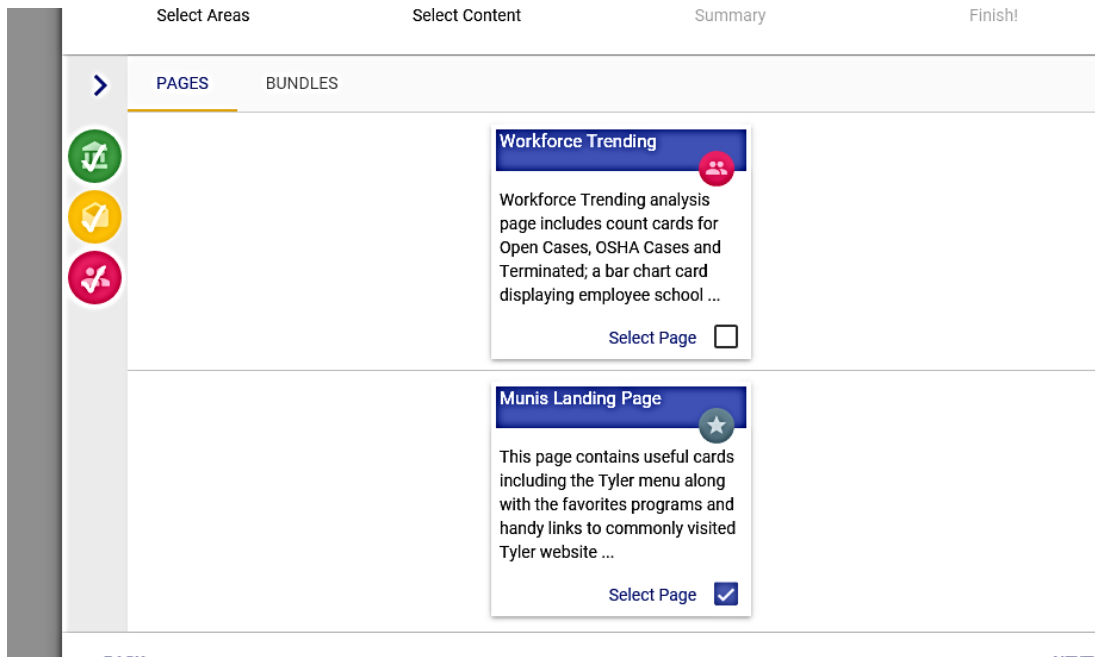


2. The **okta** log in screen will pop up, type your work email in the username field.
3. Click NEXT
4. Type in the first part of your email without including @troup.org or if your work email pops up, click on it.
5. Click NEXT
6. Type in the password you use to log in to your email.
7. If it is your first time logging in you will not need a password but you will need to setup your Munis Tyler Hub and this screen will pop up.



8. Select Financial Management.
9. Click NEXT

10. Scroll all the way to the bottom of the page and select MUNIS LANDING PAGE.

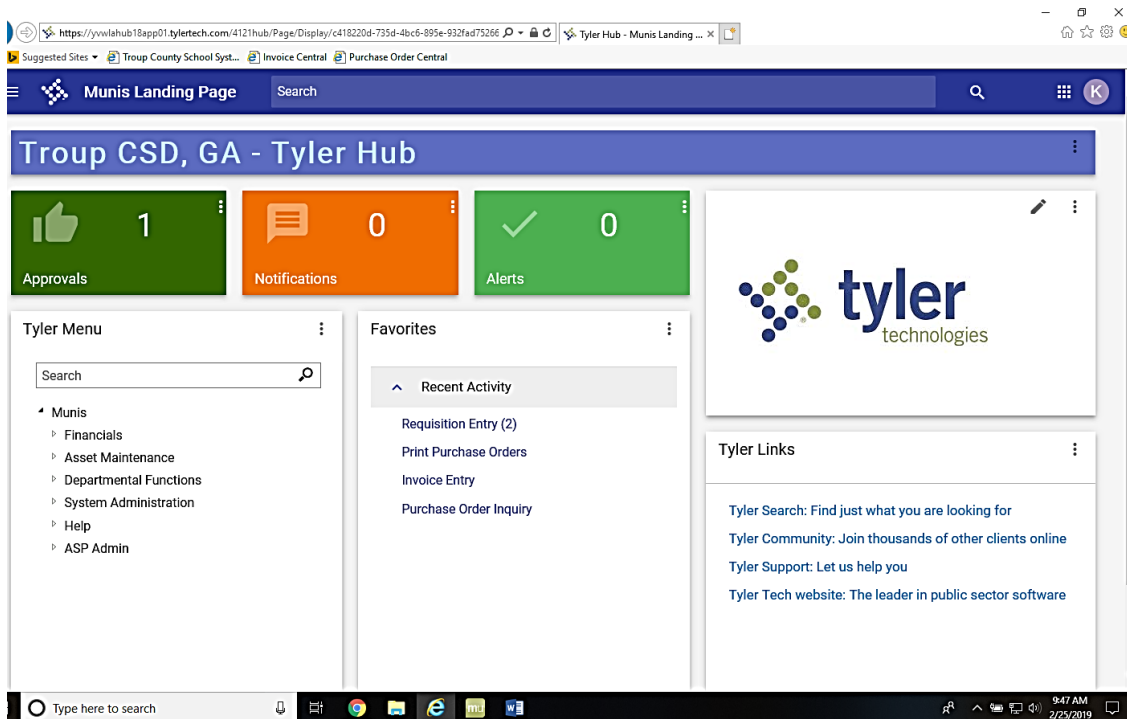


11. Click NEXT

12. Click NEXT again

13. Click DONE

14. Your hub is complete and should look like this

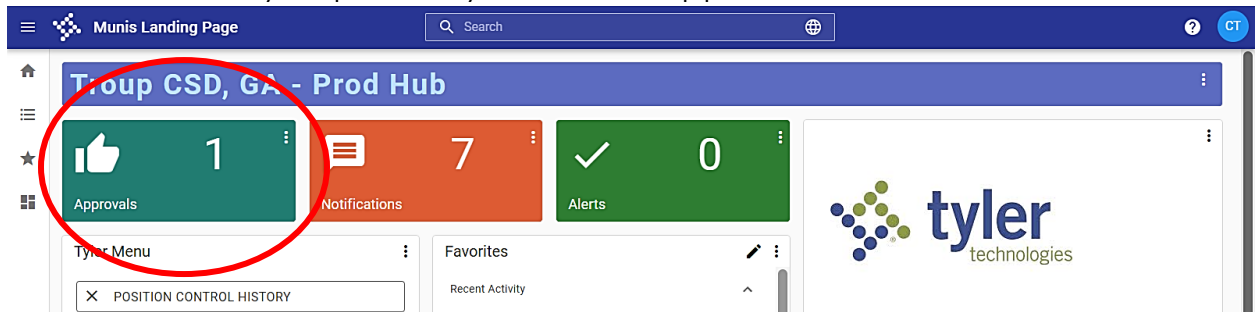


Approving Requisitions

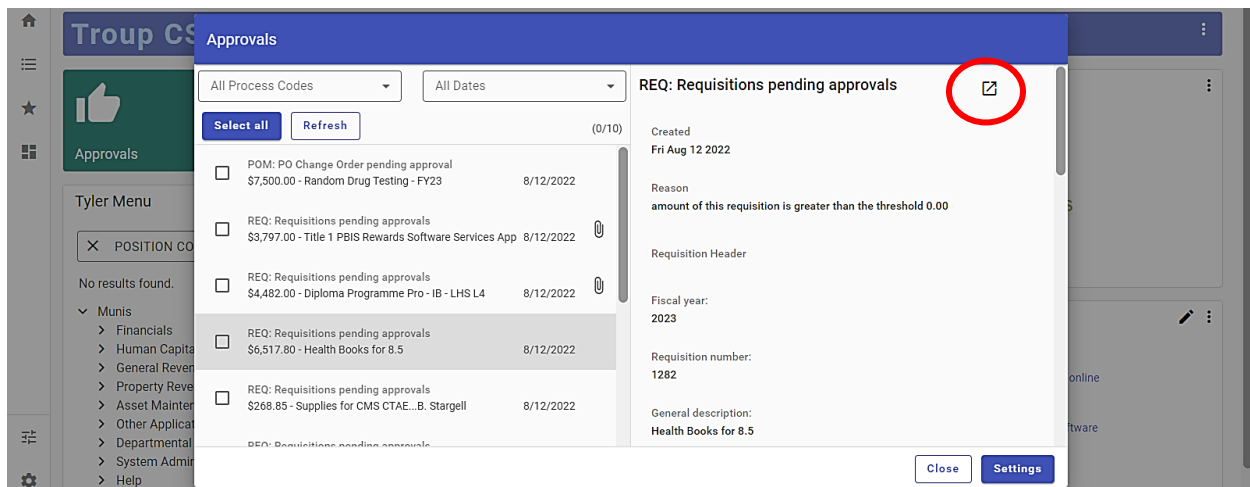
When the bookkeeper enters a requisition and releases it, it will go into the workflow for your approval. There are 2 ways to approve a requisition: in the Munis Landing Page or via email

Approving Requisitions through Munis Landing Page

1. After logging into Munis, you will see the APPROVALS tile and it will show how many requisitions you have to approve. Click on that tile.



2. The Approvals box will pop up. To see more detail, highlight the desired item on the left side of the box. Additional information will appear to the right. You can scroll up and down to see information such as Description, Vendor, Item Details, Price and Account Number. For even more detail, you can also click on the arrow at the top of the screen, where you can be taken to the actual requisition in Munis.



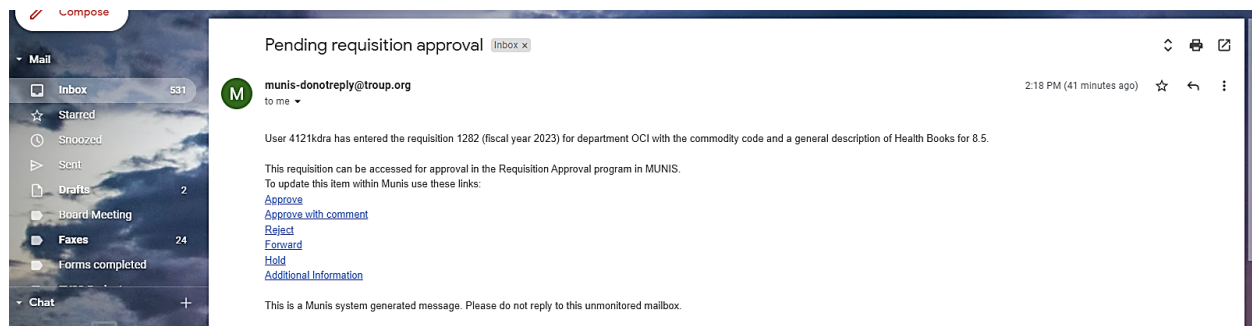
3. When you are ready to approve the item(s), check the appropriate boxes and then "Approve". Those items will no longer appear in your list.
4. If you find that you need to Reject an item, check the box, and then choose "Reject". You will be asked to enter a brief comment. Then choose "Submit".

Approving Requisitions through Email

For your convenience, you may also approve items via email (either on your laptop or on your phone). This is a good way to keep workflow going when away from the office. However, it is best practice to approve most of your requisitions from the Landing Page.

You will receive an email each time a transaction reaches your level for approval.

Approval emails will look similar to this:



If you are familiar with the transaction, choose “Approve”. If you need more information on the transaction, choose “Additional Information”. Scroll up and down to view all information included on the requisition. Please note that the “Additional Information” feature may not work if you don’t have good internet coverage.

Checking Requisition Status

1. Log in to Munis
2. Go to REQUISITION ENTRY
3. Click on SEARCH
4. Type the requisition number in the REQUISITION NUMBER field
5. Hit ENTER
6. Scroll all the way down to the bottom of the page and click on APPROVERS
7. There are different steps of the workflow (10, 11, 20, etc.). Beside each step it will list COMPLETED, NOT STARTED, or IN PROGRESS. Find the step that says IN PROGRESS, that is the step that the requisition is currently on.
8. Click on the arrow next to the number on the IN PROGRESS step, then click on the arrow next to the ALL APPROVERS FROM... step.

Click this arrow first.

Steps	
Step	Status
▶ 10	Complete (Approved)
▶ 11	Complete (Approved)
▶ 20	In Progress
▶ 40	Not started

Then click this arrow.

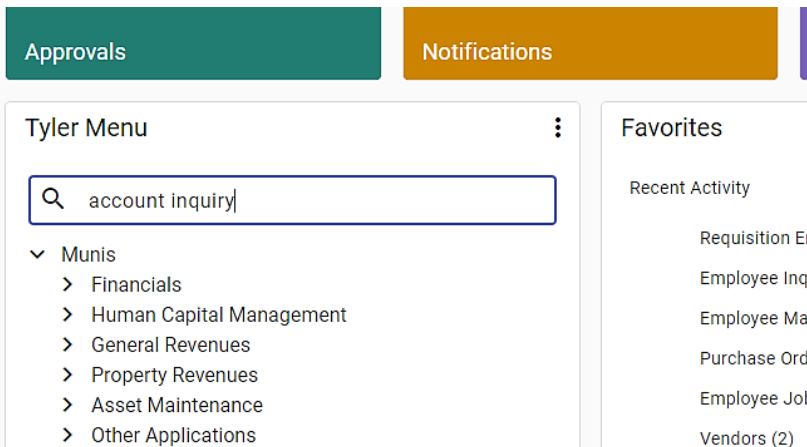
Steps	
Step	Status
▶ 10	Complete (Approved)
▶ 11	Complete (Approved)
▼ 20	In Progress
▶ All approvers from this group r Group Current	
▶ 40	Not started

9. You will see where the requisition is in the approval process. The requisition is awaiting the approval of that person before it can move forward.

Account Inquiry (Checking Balances on Accounts)

In Munis you are able to pull up any of your accounts to see their budgeted amounts, what has been spent out of them, and what the balances are.

Log in to Munis and search for Account Inquiry



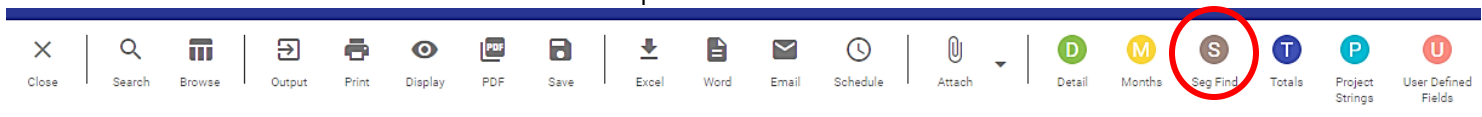
Once the Account Inquiry page comes up, click SEARCH.

If you are looking up information for one specific account, type that account number in the ACCT field. Make sure to include an asterisk (*) after the account number then hit ENTER.

From here, you can see amounts for a 4 year span, be sure that you are looking at the correct Fiscal Year column for current amounts. You will see budgeted amounts, actual (spent) amounts, encumbrances, and available balances. To see more details about any amount, click on the yellow folder beside that amount.

To see information about all of your accounts:

- Click on SEG FIND from the top menu



- Type your cost center in the COST CENTER field and hit ENTER
- This will show all account information for any account number ending with that cost center.
- In the bottom left of the screen, there are arrows that allow you to go through all of the accounts for that cost center.
- Choosing TOTALS from the top menu will combine all accounts in your cost center together to show your total budget and account spending.

Approving Employee Leave

Employees who are on a 240 or 220 work calendar will submit all of their Leave through Munis ESS.

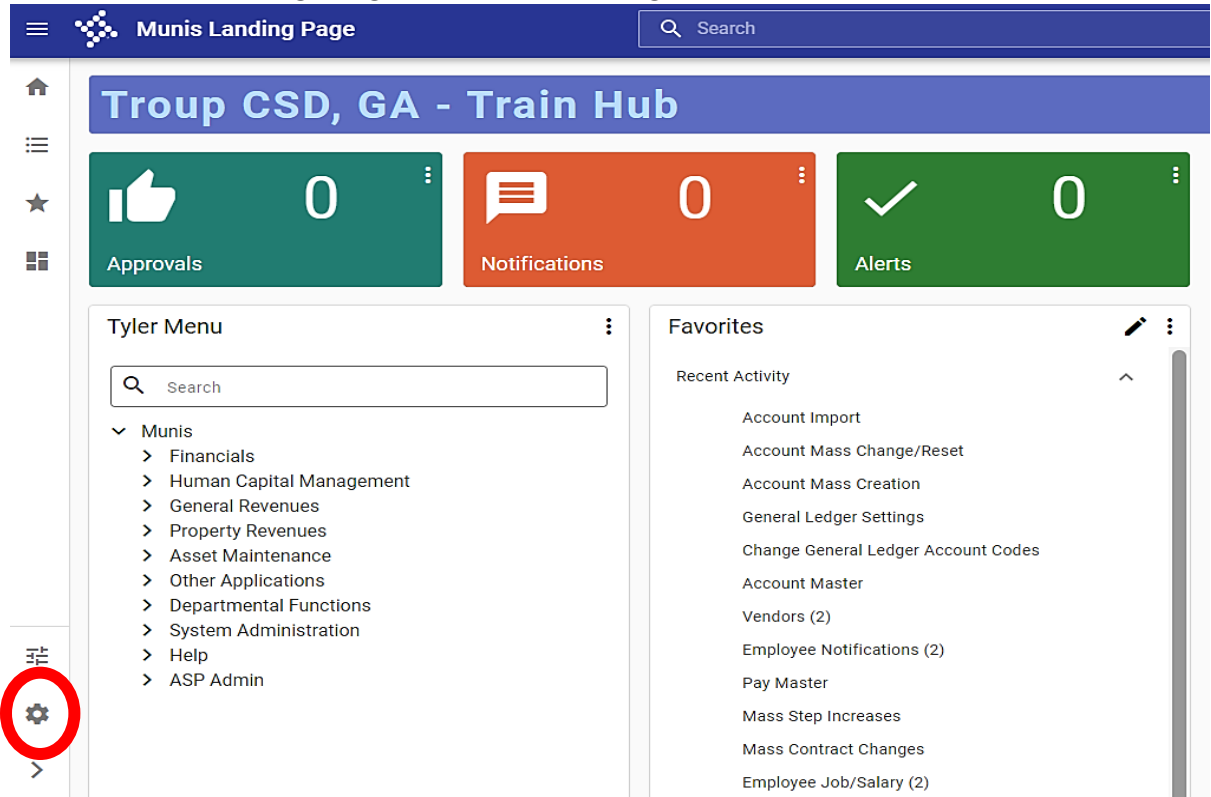
You will receive an email to approve their time off similar to the emails you receive when requisitions are entered.

From that email you can approve, reject, etc.

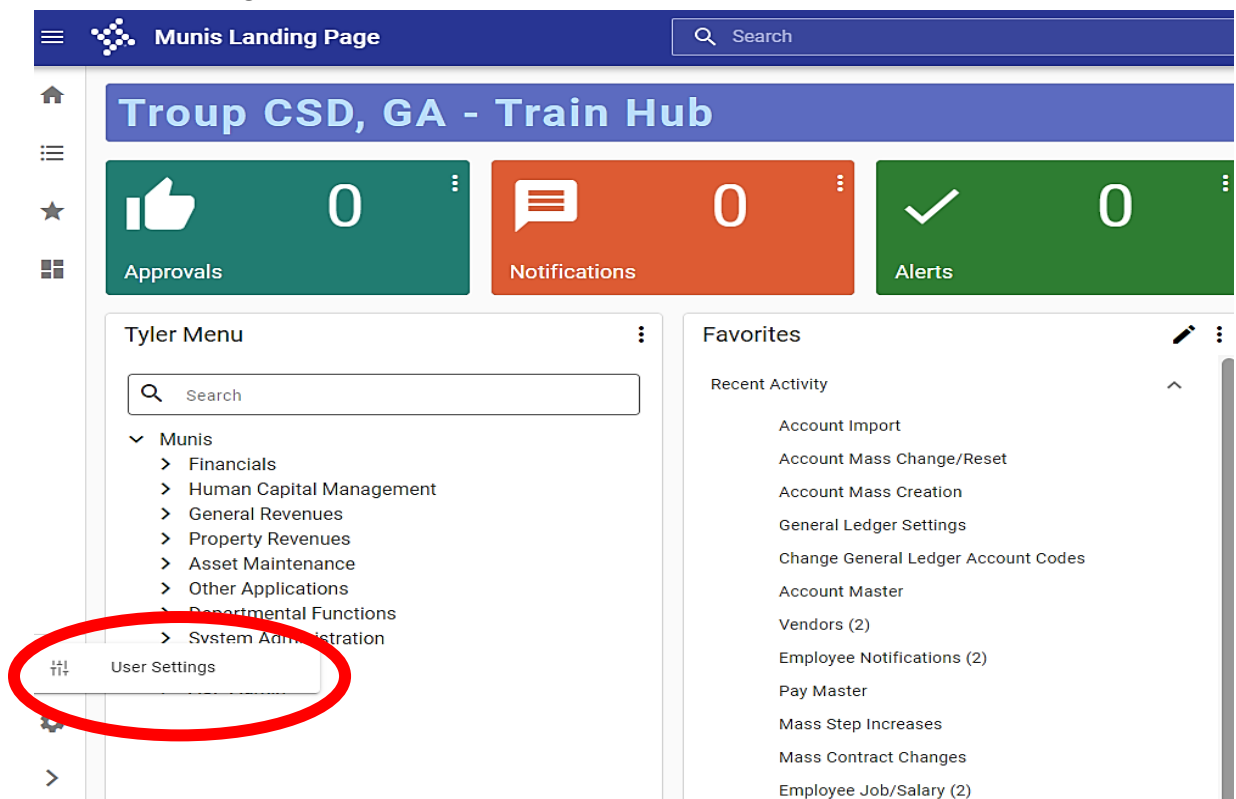
If you are not receiving those emails, contact Brandi Sheppard, ext. 1189 sheppardbn@troup.org.

Update/Reset Munis Landing Page

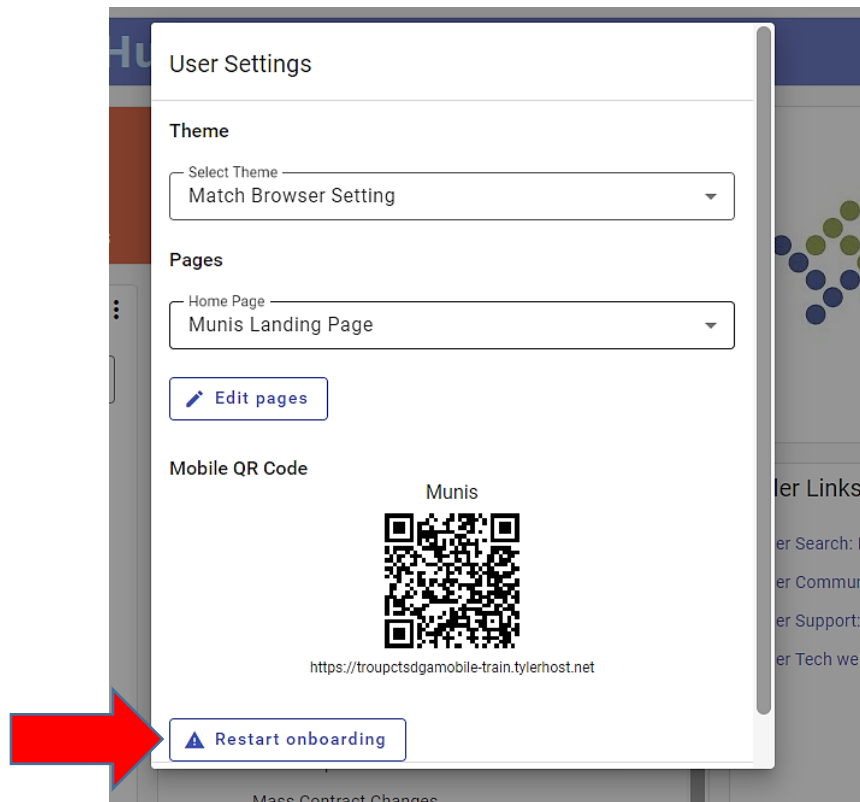
From your current landing page, click the settings icon in the lower left column



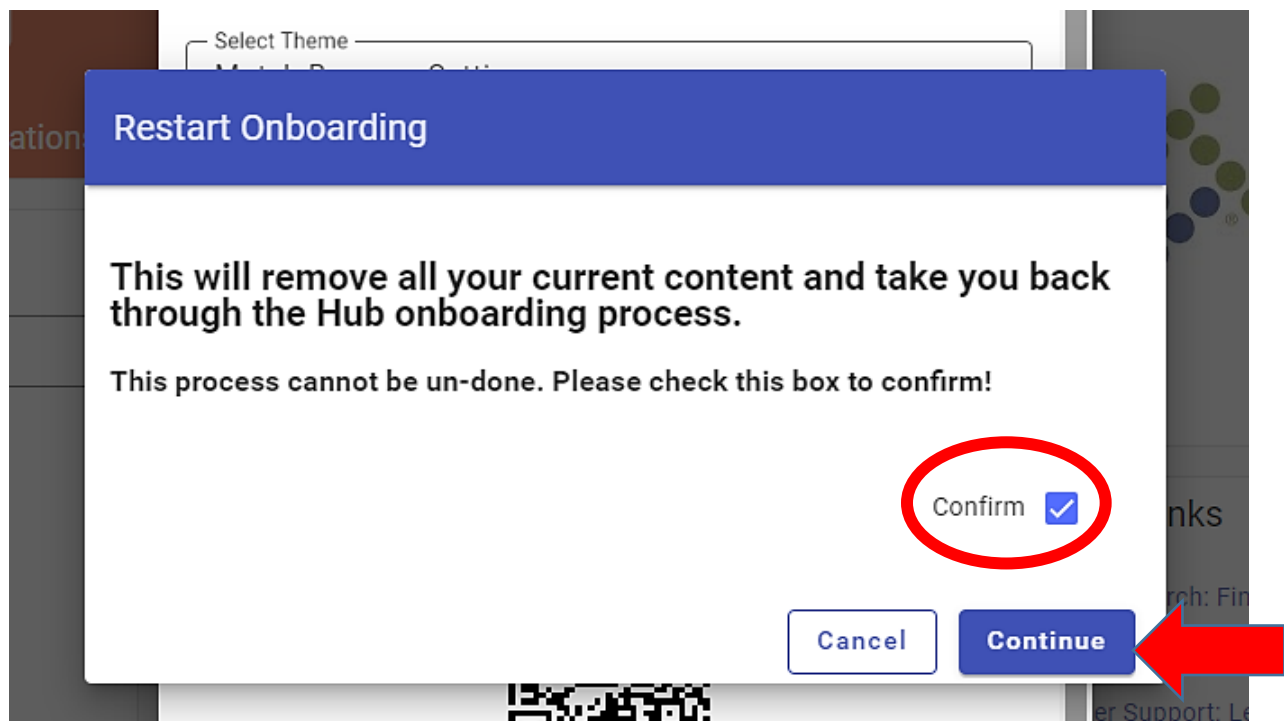
Click on User Settings



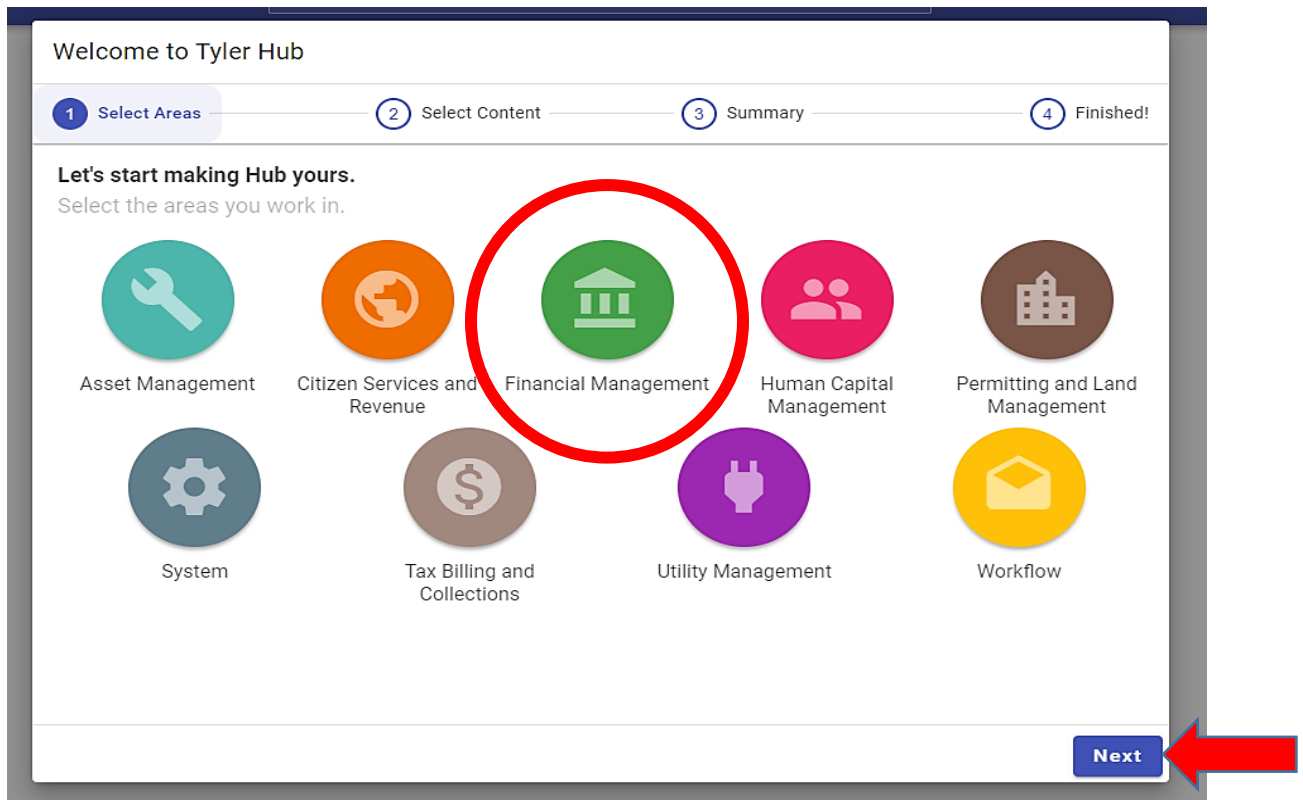
Click on User Restart Onboarding



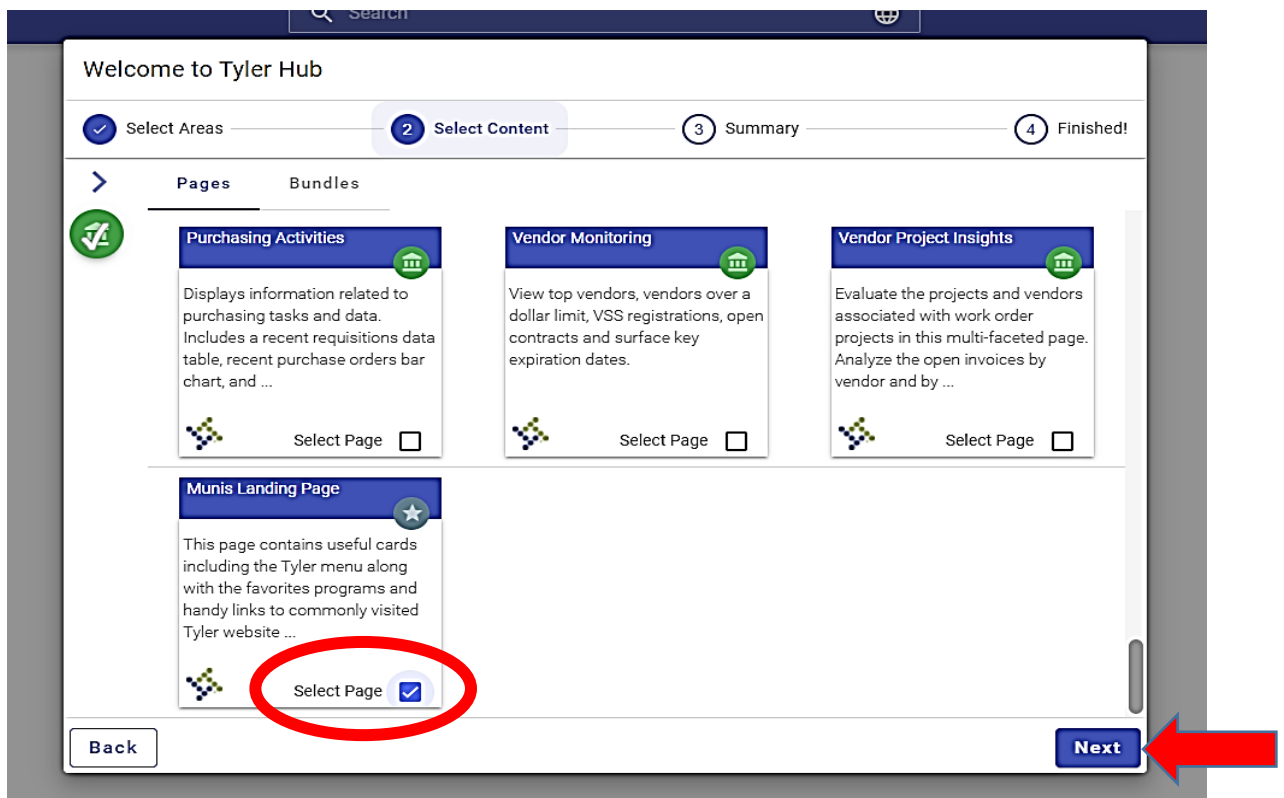
Check the confirm box and click continue



Select Financial Management and next.

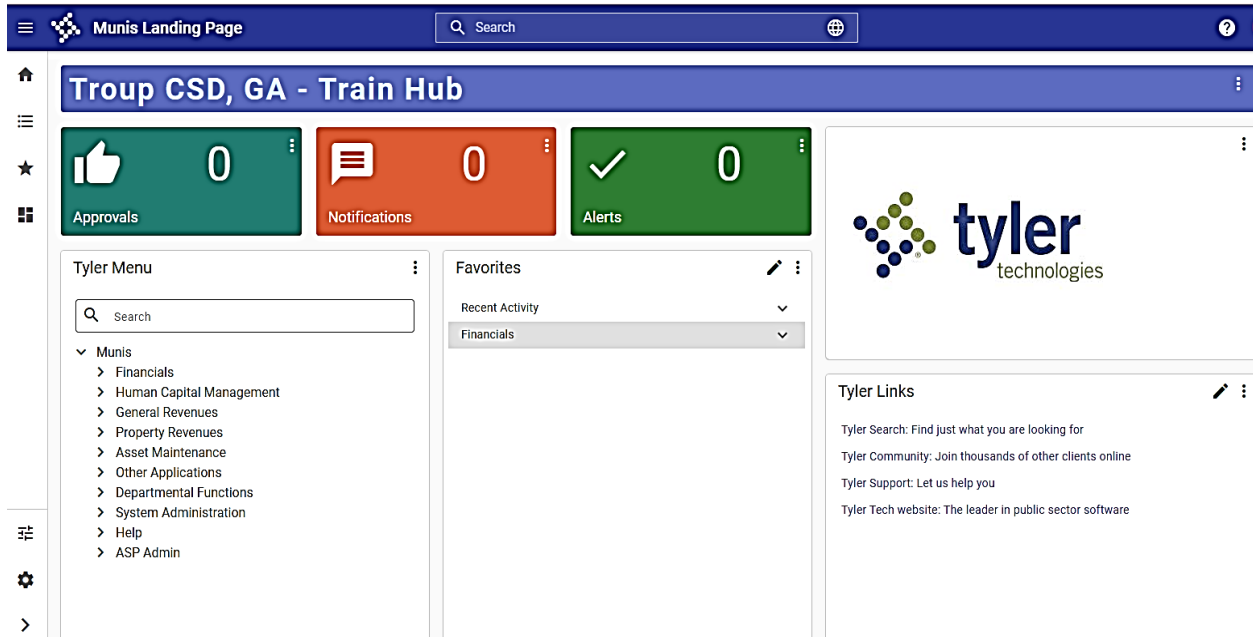


Scroll down to the box titled "Munis Landing Page", check the select page box and next.



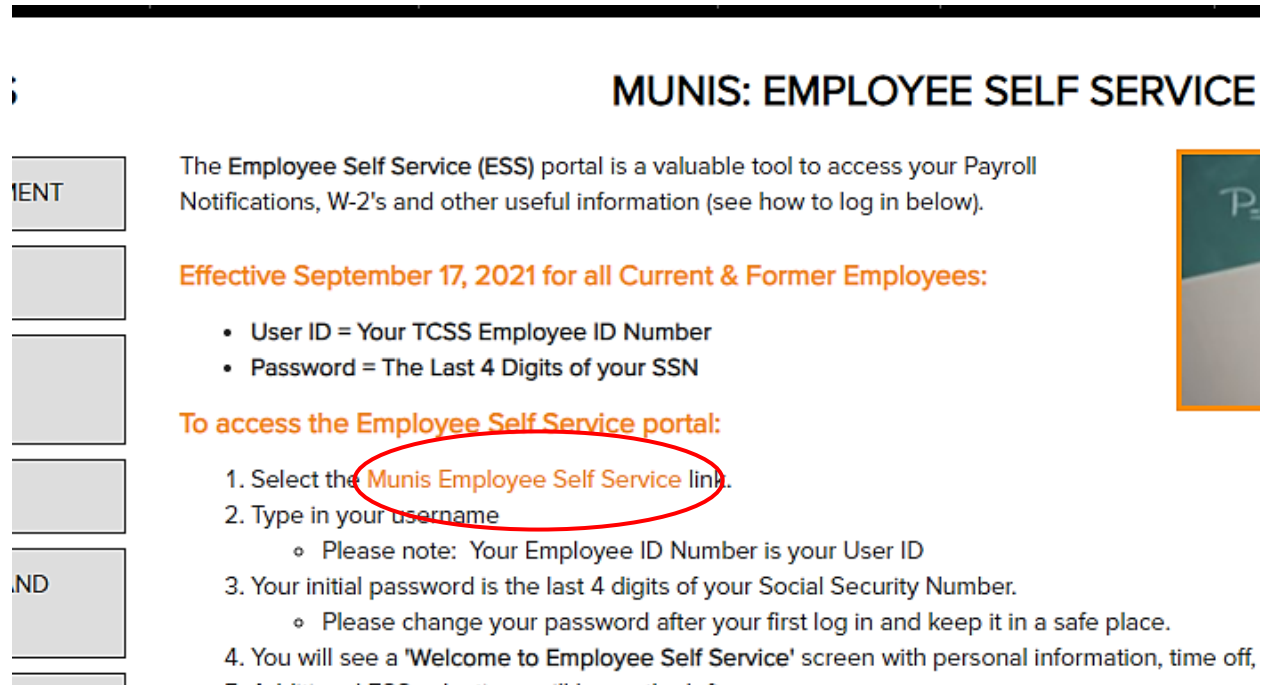
Click Next again
Click Done

Your new landing page should resemble the one below:



Munis ESS Login

The link for Munis ESS is found on our website, troupp.org, under Quick Links > Employees > Munis Employee Self Service. Then click on the orange link around the middle of the page.



MUNIS: EMPLOYEE SELF SERVICE

The Employee Self Service (ESS) portal is a valuable tool to access your Payroll Notifications, W-2's and other useful information (see how to log in below).

Effective September 17, 2021 for all Current & Former Employees:

- User ID = Your TCSS Employee ID Number
- Password = The Last 4 Digits of your SSN

To access the Employee Self Service portal:

1. Select the **Munis Employee Self Service link**.
2. Type in your username
 - Please note: Your Employee ID Number is your User ID
3. Your initial password is the last 4 digits of your Social Security Number.
 - Please change your password after your first log in and keep it in a safe place.
4. You will see a 'Welcome to Employee Self Service' screen with personal information, time off,

On the Self Service main page, click on LOG IN in the top right corner.

Your login should be:

Username – 5 digit employee ID number (if your ID number is 4 digits, add a zero to the beginning).

Password – the last 4 digits of your social security number

If you have trouble logging in, contact Vicky Peay in Finance.



Troup County School System

Your Future Starts Today

Munis Employee Self-Service

Make sure you are taking advantage of all of the features offered within the Munis Employee Self-Service!

◆ View Your Check Stub

Login to ESS > Pay/Tax information

◆ Paycheck Simulator– Making a change and want to see how it will affect your check?

Login to ESS > Pay/Tax Information > Paycheck Simulator

◆ Update Contact Information– Make sure this stays up-to-date if you move!

Login to ESS > Personal Information > Contact > Click Edit and Make Change

◆ View Your W-2

Login to ESS > W-2 > Choose Year and Click View W-2 Image to print

◆ W-2 Tax Form Delivery– Choose how you receive your W-2!

Login to ESS > Personal Information > Tax Form Delivery > Choose Method

◆ Change Your Name

****You MUST attach new Social Security card for this change to be made!****

Login To ESS > Personal Information > Add/View Changes > Add a Change

◆ Change Your Direct Deposit

Login to ESS > Pay/Tax Information > Direct Deposit > Add or Edit > Check Box > Submit ◆

Change Your State and Federal Tax Withholding

Login to ESS > W-4 > Edit > Make Change > Check Boxes > Submit

Meal Allowances in Georgia (Effective February 1, 2022)

Website Reference - <https://sao.georgia.gov/travel/state-travel-policy>

Increased in State Meal Per Diem rates. Removed Georgia high-cost cities. Adjusted meal per diem rates for first and last days of travel.

- Travelers traveling within the State of Georgia are eligible for up to \$50.00 of per diem to cover the cost of three (3) meals per day. Incidentals are not included in the daily per diem rate.

Breakfast = \$13.00 Lunch = \$14.00 Dinner = \$23.00



- The \$50.00 per diem rate applies to all cities in Georgia.
- Travelers traveling overnight in State must deduct 25% of the total per diem rate on the first and the last day of travel. Concur automatically calculates these rates for the Traveler.

NOTE - Travel Days (First & Last) are calculated at 75%

Breakfast = \$9.75 Lunch = \$10.50 Dinner = \$17.25

Meal Allowances Out of Georgia

Website Reference - <https://www.gsa.gov/travel/plan-book/per-diem-rates>

Search by City, State or ZIP	
For Fiscal Year:	
2021 (Current Year) 	
Select a State 	
City (optional)	
OR	
ZIP	
Find Rates	

Enter City and State OR the Zip Code to view the perspective rates

Mileage Rate Updates (Effective January 1, 2024*)

Effective Jan 1, 2024, the following rates are applicable to travel that occurs on or after that date:

Tier 1 Rates:

Automobile	\$ 0.67 per mile
Motorcycle	\$ 0.65 per mile
Airplane	\$ 1.76 per mile

Tier 2 Rate: \$ 0.21 per mile

Tier 1 Rate: When it is determined that a personal motor vehicle is the most advantageous form of travel or if a fleet vehicle is not available.

Tier 2 Rate: If a fleet vehicle is available, and its use is determined to be the most advantageous form of travel, but a personal motor vehicle is used.

**Rates are subject to change at the beginning of each calendar year.*

Website Reference - <https://sao.georgia.gov/travel/state-travel-policy>

Expense Reports

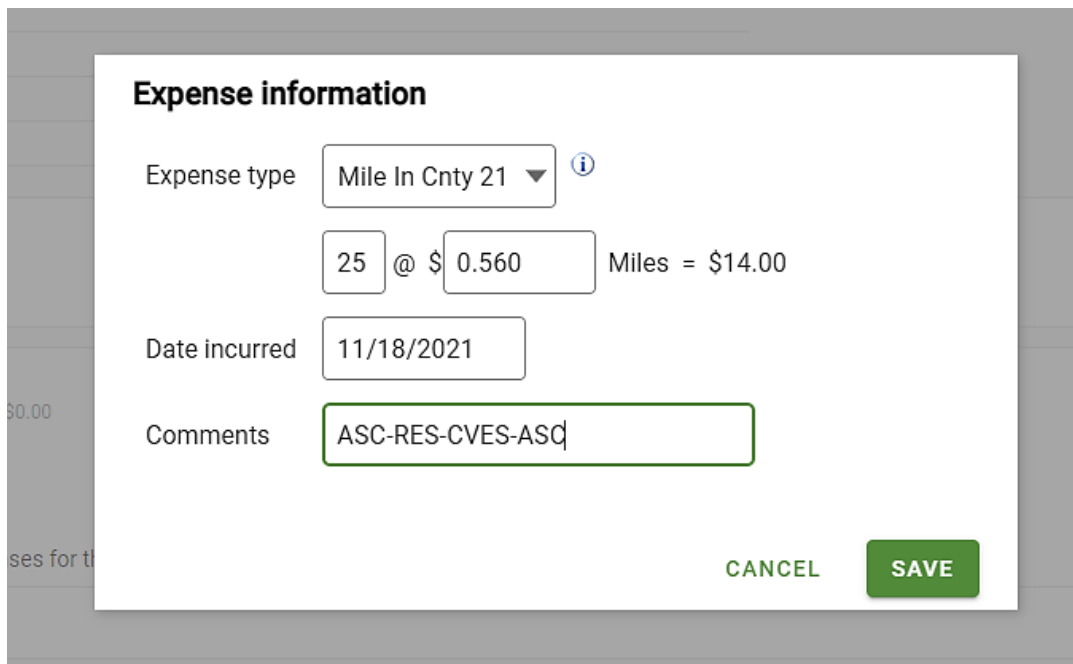
- Only 240 day employees can enter an online expense report
- All other employees should submit a paper expense report
- Always attach the hotel folio to the expense report
- Receipts are required for parking, baggage fees, taxi fees, etc.
- Please use your legal name and employee number when completing the expense report
- If your mailing address has changed please notate this on the expense report
- If an expense report is paid with General funds and Internal funds please create two separate documents
- Expense reports should be submitted monthly to avoid missing the 60 day deadline

Entering Expense Claims

1. Go to troup.org and click on the STAFF drop down box. Select MUNIS EMPLOYEE SELF service.
2. Click on the MUNIS EMPLOYEE SELF SERVICE LINK.

3. Click on LOG IN in the top right corner.
4. Username: employee ID number
Password: last 4 of SSN
If you have trouble logging in, email Vicky Peay to have your credentials reset.
5. Select EXPENSE REPORTS on the left side menu
6. Select ADD CLAIM
7. Complete the information in each line. If there is a red asterisk (*) beside the line, that information MUST be provided.
8. Select SAVE
9. In the UNIT EXPENSES drop down, select ADD AN EXPENSE

10. Complete the pop up box with your information. See the example below.

A screenshot of a web form titled "Expense information". The form is white with a thin border and is set against a grey background. It contains several input fields: a dropdown menu for "Expense type" showing "Mile In Cnty 21" with a blue information icon to its right; a row of three input boxes containing "25", "@", and "\$ 0.560" followed by the text "Miles = \$14.00"; a date input field showing "11/18/2021"; and a text input field containing "ASC-RES-CVES-ASQ". At the bottom right of the form are two buttons: a green "CANCEL" button and a green "SAVE" button. To the left of the form, parts of other text elements are visible: "\$0.00" and "ses for t".

Expense information

Expense type ⓘ

@ \$ Miles = \$14.00

Date incurred

Comments

11. Select SAVE

12. You can accumulate up to 2 months of expenses before you submit your claim. If you plan to do this, select SAVE FOR LATER and come back and add expenses as you incur them. When the claim is complete, select REVIEW at this point. Click the box that you agree to the terms, then click SUBMIT CLAIM.

13. The claim will now show in Munis as 'Actual/Created' status and will need to be allocated before it can be paid. Those directions are on the next page.

Appendix

Budget in Brief

Board Policies and Regulations

Gifts and Bequests

Fraud Prevention

Salary Deductions

Purchasing

Cash in School Buildings

School Properties Disposal Procedures



Troup County School System

Administrator Finance Manual



Troup County School System

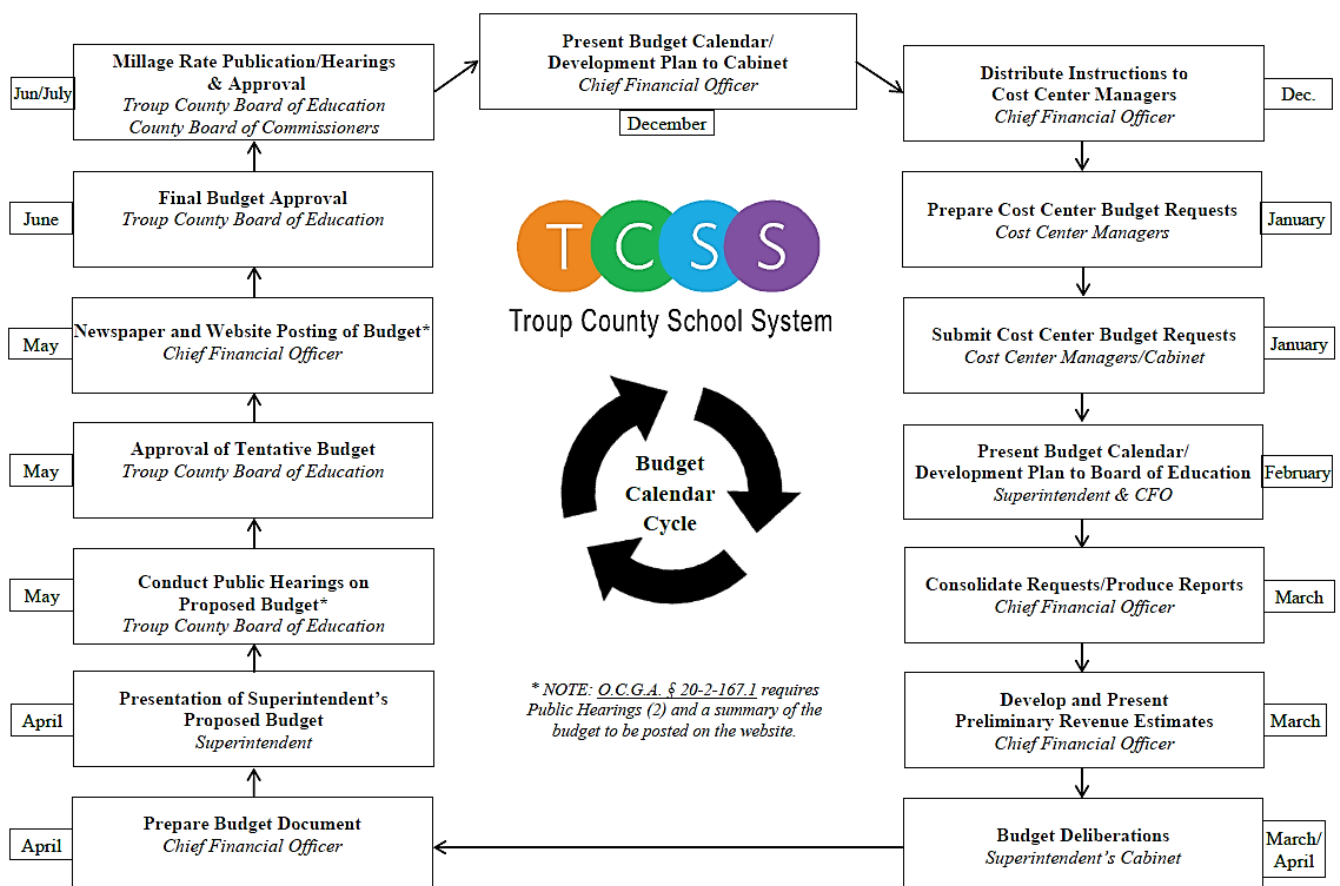
Budget-in-Brief

Fiscal Year 2024-2025

Budget Development Overview

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 millage rate is set and approved by the Board of Education and County Board of Commissioners in June/July. The budget period (called a Fiscal Year) is from July 1 through June 30.

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.



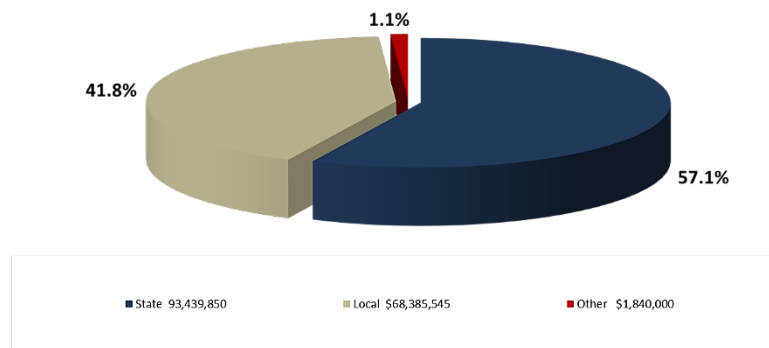
The TCSS Budget Document in its entirety can be found at:

<https://www.troup.org/departments/finance/budget-information>

Operating Budget Summary

There are two primary revenue sources of General Fund revenue – **State and Local funds**. The largest State funding source comes from Quality Basic Education funds and the largest local funding source comes from local property taxes collected by use of a Millage Rate on assessed property values.

**FY2024-2025
Operating Budget Projected
Revenue Summary**



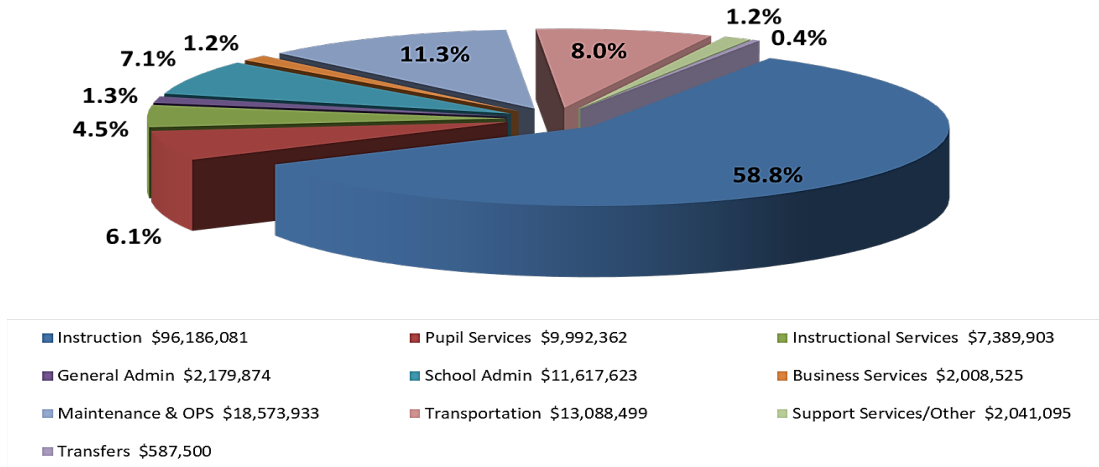
* Percentage total may not equal 100% due to rounding

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%

Budget expenditures are presented in 3 different ways in the budget (by **FUNCTION, OBJECT, and COST CENTER**).

1. **FUNCTION** - A group of related activities aimed at accomplishing a major service or regulatory program for which a school system is responsible.
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.
3. **COST CENTER** - Each cost center has a manager who is designated responsibility for the use of the assigned funds. In TCSS, **COST CENTERS** are its schools and departments.

FY 2024/2025 Operating Expenditures by FUNCTION Categories

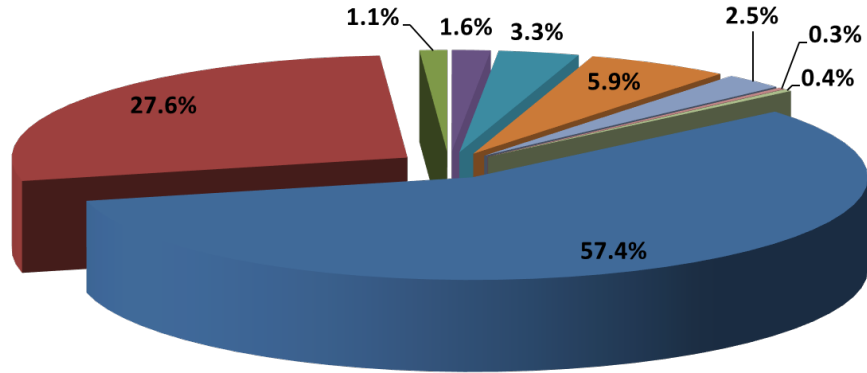


* Percentage total may not equal 100% due to rounding.

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%

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	

Operating Expenditures by OBJECT Categories

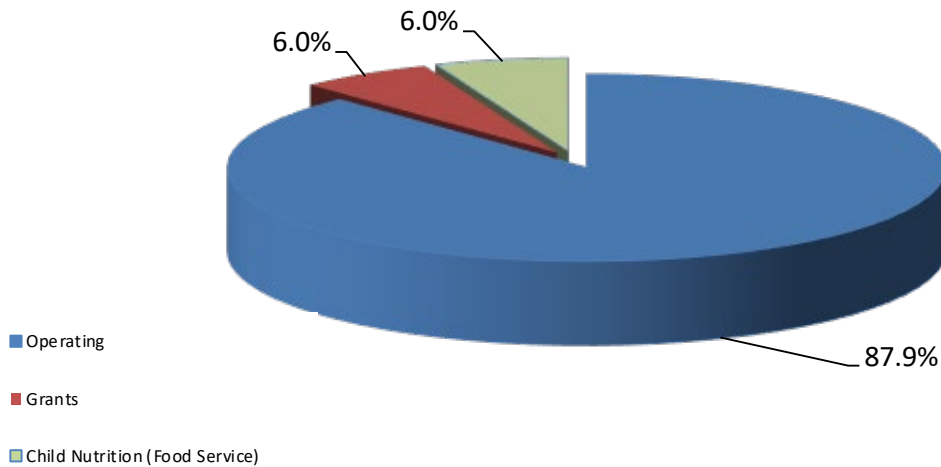
Description	FY 2023-2024 Budget	% Total	FY 2024-2025 Budget	% Total	\$ Change	% Change
Personnel Salaries/Wages	\$ 84,042,123	53.2%	\$ 93,991,309	57.4%	\$ 9,949,186	11.8%
Employee Benefits	40,901,730	25.9%	45,103,039	27.6%	4,201,309	10.3%
Purchased Services	1,631,971	1.0%	1,853,793	1.1%	221,822	13.6%
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%

**Troup County School System
Cost Centers**

Department/Program	Cost Center #'s		School	Cost Center #'s	
Extra-Curricular Supplements	21001	21002	Berta Weathersbee Elementary	30601	30602
Student Services	21003	21004	Hollis Hand Elementary	30801	30802
Social Work Services	21101	21102	Elementary Education	31001	31002
Guidance Services	21202	-	Hillcrest Elementary	34001	34002
School Improvement & Assessment	21231	21232	Long Cane Elementary	34101	34102
Health Care Services	21341	21342	Rosemont Elementary	34301	34302
Psychological Services	21401	21402	West Point Elementary	34401	34402
Exceptional Education Administration	22151	22152	Ethel Kight Elementary	34501	34502
Staff Development	22171	22172	Clearview Elementary	34601	34602
Technology	22191	22192	Hogansville Elementary	35101	35102
Educational Media	22202	-	Callaway Elementary	36401	36402
Contingency Reserve	23001	23002	Franklin Forest Elementary	36601	36602
Board of Education	23101	23102	Middle School Education	41001	41002
Superintendent's Office	23211	23212	Gardner Newman Middle	41501	41502
Office of Curriculum & Instruction	23241	23242	Long Cane Middle	45701	45702
School Administration	24001	24002	Callaway Middle	46001	46002
Business Services	25001	25002	LaGrange High	50301	50302
Operations	26001	26002	High School Education / CTAE	51001	51002
Maintenance	26004	-	Troup High	54701	54702
Custodial Services	26541	26542	Hope Academy	55501	55502
Transportation	27001	27002	Callaway High	55601	55602
Central Support Services	28101	28102	thINC Academy	56001	56002
Public Relations	28231	28232	Troup County Career Center	56991	56992
Personnel Services	28311	28312			
Office of Student Assignment	28421	28422			
Other Support Services	29002	-			
Twin Cedars	60202	-			
Alternative Education	61002	-			
ESOL	61003	61004			
Exceptional Education Instruction	61005	61006			
Gifted Instruction	61008	-			
International Baccalaureate	61009	61010			
Residential Placement (Ault)	62702	-			
Community Services	63302	-			
GNETS (GA Network for Ed. & Therap. Support)	64101	64102			
Outgoing Transfers	65001	65002			

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.

REQUESTS FOR INFORMATION

This Budget-in-Brief is designed to provide targeted information to the reader. More detailed information can be found in the full budget document(s) located at:

<https://www.troup.org/departments/finance/budget-information>

We will be happy to provide other information you may need. Questions concerning any of the information provided in this report or requests for additional financial information may be addressed to Dr. Scott A. Burckbuchler, Chief Financial Officer, at 706-812-7900, ext. 1166 or burckbuchlersa@troup.org or Christy Tidwell, Budget & Procurement Analyst, at 706-812-7900, ext. 1134 or tidwellcm@troup.org.

Board Policy DFK: Gifts and Bequests**Status:** ADOPTED**Original Adopted Date:** 07/01/2001 | **Last Revised Date:** 09/15/2022 | **Last Reviewed Date:** 09/15/2022

It shall be the policy of the Troup County Board of Education that the Superintendent or designees shall accept or deny donations to the school system from any source, including booster clubs, in accordance with the following provisions.

Any gift of real property or any gifts or donations presented to an individual school and/or the total school system that would obligate the school system to future operating or upkeep costs must be approved by the Board of Education.

To be acceptable, a gift must satisfy the following criteria:

1. Shall have a purpose consistent with that of the school system.
2. Shall be offered by a donor acceptable to the Board.
3. Shall not add to the staff load.
4. Shall not begin a program which the Board would be unwilling to take over when gift funds are exhausted.
5. Shall not bring undesirable or hidden costs to the school system.
6. Shall place no restrictions on the school program.
7. Shall not be inappropriate or harmful to the best interests of students or employees.
8. Shall not imply endorsement of any business or product.
9. Shall not be in conflict with any provision of the Board policy, code or public law.

Upon acceptance, the gifts or donations, including those acquired through social media crowdfunding platforms, become the property of the school system and are subject to the laws, rules, and regulations that govern the school system.

The Superintendent is authorized to develop and implement additional administrative regulations to govern the acceptance of gifts, donations, grants, or bequests to the school system.

Board Policy DIE: Fraud Prevention**Status:** ADOPTED**Original Adopted Date:** 06/29/2014 | **Last Revised Date:** 09/15/2022 | **Last Reviewed Date:** 09/15/2022

The Troup County School System (TCSS) Fraud Policy is established to facilitate the development of controls that will aid in the detection and prevention of fraud, waste, abuse, or corruption against the TCSS. It is the intent of the Board of Education to promote consistent and ethical organizational behavior by providing guidelines and assigning appropriate responsibilities related to the detection and prevention of fraud.

SCOPE

This policy applies to any fraudulent activity, or suspected fraudulent activity, involving employees as well as stakeholders, consultants, vendors, contractors, outside agencies and their employees conducting business with or on behalf of the TCSS, and/or any parties with a business relationship with TCSS.

Fraud is defined as the intentional deception perpetrated by an individual or individuals, or an organization, either internal or external to federal, state, or local governments, which could result in a tangible or intangible benefit to themselves, others, or the district or could cause detriment to others or the federal, state, or local governments. Fraud includes an intentional false representation of a matter of fact, whether by words or by conduct, by false or misleading statements, or by concealment of that which should have been disclosed, which deceives and/or is intended to deceive.

Waste is defined as the intentional, thoughtless or careless expenditure, consumption, mismanagement, use, or squandering of federal, state, or local resources to the detriment or potential detriment of the district. Waste also includes incurring unnecessary costs as a result of inefficient or ineffective practices, systems, or controls.

Abuse is defined as excessive or improper use of a thing, or to employ something in a manner contrary to the natural or legal rules of its use, including intentional destruction, diversion, manipulation, misapplication, maltreatment or misuse of resources, extravagant or excessive use as to abuse one's position or authority. Abuse can occur in financial or non-financial settings.

Management is defined as individuals who possess any degree of administrative or supervisory authority. They should be responsible for the detection and prevention of fraud, misappropriations, and other irregularities.

Examples of Fraud, Waste and Abuse include but are not limited to:

- unauthorized use of district-owned vehicles
- unauthorized use of district owned supplies or equipment
- violations of system and/or state procurement policy
- falsification of official documents (time sheets, leave reports, travel vouchers, etc.)
- contract fraud
- inappropriate expenditures
- embezzlement

RESPONSIBILITIES

Reporting suspected fraud, waste, abuse, or corruption for proper investigation and disposition should be the responsibility of all district employees. The Superintendent is responsible for the administration and application of this policy.

Procedures for Reporting:

1. Anyone suspecting fraud concerning federal, state, or local programs should report his or her concerns to his or her supervisor. If the suspected fraud implicates the Superintendent, the informant shall report the information directly to the Board Chair.
2. Employees have the responsibility to report suspected fraud immediately. All reports can be made in confidence to the extent allowed by law.
3. Any employee of the school system who receives a report of suspected fraudulent activity shall report this

- information promptly to the Superintendent or his/her designee.
4. The Superintendent or his/her designee shall conduct or cause to be conducted an investigation of employees, providers, contractors, or vendors as necessary and appropriate.

RETALIATION PROHIBITED

Any retaliation for reports made in good faith pursuant to this policy is strictly prohibited and may result in disciplinary action. All employees shall be free of intimidation or harassment when reporting to public bodies about matters of public concern, including offering testimony to or testimony before appropriate legislative panels.

Periodic communication should emphasize the responsibilities and channels to report suspected fraud.

Board Policy DJCB: Salary Deductions**Status:** ADOPTED**Original Adopted Date:** 07/01/2001 | **Last Revised Date:** 06/29/2010 | **Last Reviewed Date:** 09/15/2022

Payroll deductions are authorized for the following reasons:

1. Dues for professional organizations;
2. Premiums on approved insurance/employee benefits plans;
3. Payments to approved tax deferred annuity plans;
4. Voluntary contributions or other payments to agencies meeting the requirements set forth in regulations to be developed by the superintendent and staff; and
5. Legally mandated deductions, including those for garnishment, if applicable, and federal and state income tax, social security and retirement plans.

The Superintendent and staff shall develop regulations including the process for obtaining signed authorization from the individual employee, the timing of payroll deductions and any other matters necessary to implement this policy.

Board Policy DJE: Purchasing

Status: ADOPTED

Original Adopted Date: 03/01/2010 | **Last Revised Date:** 09/15/2022 | **Last Reviewed Date:** 09/15/2022

It is the intention of the Troup County Board of Education that the School District will purchase equipment, supplies, materials and services that best meet the needs of the District at the most economical cost. Generally, a competitive process should be followed for each purchase based on procedures to be determined by the Superintendent. The Superintendent or his/her designee shall have the authority to issue regulations, invitations to bid, requests for proposals, or other procedures governing this process where there exists no specific state law or State Board rule which must be followed. In addition to price, the procedures established by the Superintendent may consider performance of the provider with the School District, performance of the provider with other customers, the convenience of the provider to the District including whether the provider is a local business, other benefits offered by the provider or any other factor which may make the acceptance of a particular proposal from a particular provider more advantageous to the School District.

The Superintendent or his/her designee is authorized to approve any and all purchases of less than \$50,000 for budgeted items without explicit approval by the Board. For any purchase in excess of that amount, the Superintendent shall provide to the Board of Education written documentation of the competitive process used and the proposals, bids or offers received in response to that process, and the Board shall approve the provider by majority vote.

At all times, the Superintendent shall follow any mandated processes required by state law, set forth in State Board of Education rules or procedures or regulations of the State Department of Education.

Regulation DJE-R(1): Purchasing**Status:** ADOPTED**Original Adopted Date:** 09/15/2022 | **Last Revised Date:** 06/25/2024 | **Last Reviewed Date:** 06/25/2024**PURCHASE ORDER PROCEDURES
TCSS Board Regulation DJE-R**

1. Purchase orders must be entered in the Financial Software and approved before orders are placed. **All purchases should be made with effort to provide the best value to the system.**
2. Purchase orders under \$10,000 may be approved by the facility principal or department head (cost center managers).
3. Purchase orders totaling between \$10,000 and \$24,999 must also be approved by the Chief Financial Officer (Superintendent's designee).
 - At this level and above, a "Recommended Provider" Form will be required and attached to the requisition.
 - Sole Source or Single Source documentation must be provided when applicable.
 - Advertisement of quotes/proposals/bids should be placed on the TCSS website.
4. Purchase orders totaling between \$25,000 and \$49,999 must also be approved by the Superintendent.
5. Purchase orders totaling \$50,000 or more must also be approved by the Board.
6. Purchases of over \$100,000 require advertisement on the Georgia Procurement Registry for at least 28 calendar days (<https://ssl.doas.state.ga.us/gpr/>) if not a state listed vendor.
7. Only those items included on a Purchase Order will be paid from that Purchase Order. Any changes in items, quantities or prices should be updated via Purchase Order Change Orders in the Financial Software.
8. Estimate shipping costs carefully or have the vendor quote shipping. Purchase order total should always reflect the total cost of the items including shipping or other service charges.

The source of funds does not waive the requirement to properly manage and account for funds entrusted to TCSS. Funding sources include but are not limited to: appropriated state and local revenue in the operating budget, federal grant funds including Title funds, grant funds from all other sources, and internal student activity funds. Therefore, regardless of funding source, no purchase will be made in the name of a school without a Purchase Order that has been through the workflow process and approval from the appropriate designees has been completed.

Purchases made from school internal accounts shall use the school system's Financial Software to complete a Purchase Order. Schools must have funds to cover expenses and payments will only be paid from invoices. All fiscal year invoices must be cleared at the conclusion of the fiscal school year of June 30th. Checks for payment of invoices are written weekly unless other arrangements are made in advance.

NOTE: Failure to comply with the above procedures could result in liability on the part of the purchaser to pay for the purchased items. Examples are purchases made over the phone without prior approval or when invoices are received from vendors before Purchase Orders are approved and on file in the Financial Software.

Large delivery items and back orders should be cleared as soon as possible. Cancel Purchase Orders after 30 days and reorder. When a Purchase Order is canceled or items are returned, notify the Central Office in writing and attach a copy of correspondence sent to the vendor. This is necessary in order to give proper credits when received from the vendor. Final Purchase Orders issued near the end of the year must be invoiced on or before June 30 to be included in the current fiscal year. No monies will be carried into the new fiscal year without being deducted from the new budget, unless prior authorization is granted by the Superintendent or designee.

There shall be no exceptions to the General Purchasing Policies except as granted in writing by the Superintendent or designee.

An emergency is defined as an eventuality that:

1. Cannot reasonably be foreseen;
2. Demands correction by immediate action; and
3. If not corrected, may endanger students and/or others, or result in an economic loss to the school system.

A lack of prior planning may create issues, but such does not constitute an emergency under this regulation.

Whenever possible, and for all purchases of \$10,000 and greater, competitive quotations will be solicited before obligating the school system.

Board Policy DL: Cash in School Buildings	Status: ADOPTED
Original Adopted Date: 01/01/1900 Last Revised Date: 09/15/2022 Last Reviewed Date: 09/15/2022	

Cash in school buildings shall be kept to an absolute minimum. School principals shall take necessary precautions to insure the safekeeping of all school monies under their control. Daily deposits are recommended, but school principals should use their professional judgment as to whether money collected each day justifies a daily bank deposit. However, a minimum of two deposits per week should be made. Petty cash funds are prohibited.

Board Policy DO: School Properties Disposal Procedures	Status: ADOPTED
Original Adopted Date: 01/01/1900 Last Revised Date: 09/15/2022 Last Reviewed Date: 09/15/2022	

Authority to Dispose of Unserviceable or Surplus Property

The Troup County Board of Education shall have the authority to sell/dispose of any unserviceable or surplus property at its discretion or as specified in regulations developed by the Superintendent or his or her designee.

Regulation DO-R(1): School Properties Disposal Procedures**Status:** ADOPTED**Original Adopted Date:** 09/15/2022 | **Last Reviewed Date:** 09/15/2022**Schedule for Assessment of Surplus, Unserviceable, Unusable and Obsolete Property**

No less frequently than once annually, a surplus review of unserviceable, unusable and obsolete property will be completed to make determinations regarding disposal.

Methods for Disposal of Surplus Goods and Assets (excluding real estate)

The Troup County Board of Education authorizes the Superintendent or his/her designee to establish district procedures to implement this policy. When property owned by the Troup County School System is no longer of economically sound use for meeting a system need as determined by the director of the department that purchased the property, the method of disposal will be determined in a manner that maximizes revenue, minimizes expenses associated with the disposals, and complies with all state and federal laws, policies and regulations. No surplus goods or assets may be disposed of without prior approval of the Superintendent of his/her designee.

All surplus goods or assets shall be disposed of by the most cost-effective of the following four methods:

1. Property may be sold to the highest bidder via a competitive bid process, spot bid sale or auction. This may include electronic or virtual auction methods. Such events shall be advertised in appropriate media, sufficiently in advance of the sale date to provide a competitive environment for maximizing system revenues.
2. Property may be sold in an "over the counter" manner to the public at any time. The prices charged will be based on prices received in the most recent spot bid or auction sale of a like item.
3. Property may be transferred at no charge to another school system or non-profit organization, preferably located within Troup County, in response to a written request from the organization. The school system or non-profit organization will affirm in writing its agreement to accept the transferred property and will be responsible for retrieving the property from the Troup County School System.
4. Surplus items not claimed or purchased may be disposed of two months after they are declared surplus or immediately after a spot bid sale or auction. If possible, items shall be recycled in accordance with Environmental Protection Agency (EPA) rules and regulations, traded in or used for parts.

Disposal of Unserviceable, Unusable and Obsolete Property

Property may be disposed of if items are unserviceable, unusable or obsolete, as determined by the director of the department that purchased the property. The method of disposal will be determined in a manner that maximizes revenue, minimizes expenses associated with the disposals, and complies with all state and federal laws, policies and regulations. No unserviceable, unusable or obsolete goods or assets may be disposed of without prior approval of the Superintendent or his/her designee. If possible, items shall be recycled in accordance with Environmental Protection Agency (EPA) rules and regulations.

Disposal of all equipment purchased through the federal E-Rate program shall be disposed of no less than five (5) years after installation in accordance with [Universal Service Administrative Company \(USAC\)](#) rules.

Staff Conflict of Interest

School district employees who declare items as surplus shall not purchase items they have declared as surplus. Likewise, the immediate family members as defined in Policy GARH of school employees who declare items as surplus shall not purchase items declared as surplus by their school district family member.