



Troup County School System

A Place For Every Kid

FY 2025-2026 Adopted Budget

June 18, 2025





Troup County School System

A Place For Every Kid

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Troup County School System

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TCSS Budget

Fiscal Year 2025-2026

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, 2025 through June 30, 2026.

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/Resources:** \$171,592,713 an increase of \$7,927,318 or 4.8%.
 - *Highlights:* State revenue of \$89,374,925, a decrease of -\$4.1M (-4.4%). Local revenue \$75,408,227 an increase of \$7M (10.3%). Other revenues of \$3,600,000 an increase of \$1,760,000 (95.7%). Fund Balance Use of \$3.2M.
- **Operating Budget Expenditures:** \$171,592,713 an increase of \$7,798,778 or 4.8%.
 - *Highlights:* Personnel Budget Update: recalculated all current employee compensation for the next year, including salary, benefits, taxes, and other related expenses (TRS rate 21.91% and health insurance \$22,260 per participant). Other changes include adding a step to salary schedules and including reorganization personnel changes. The additional net cost is \$6.5M (with health insurance making up \$4.9M of the total increase).



**Troup County School System
Enrollment Summary
as of 3/31/2025**

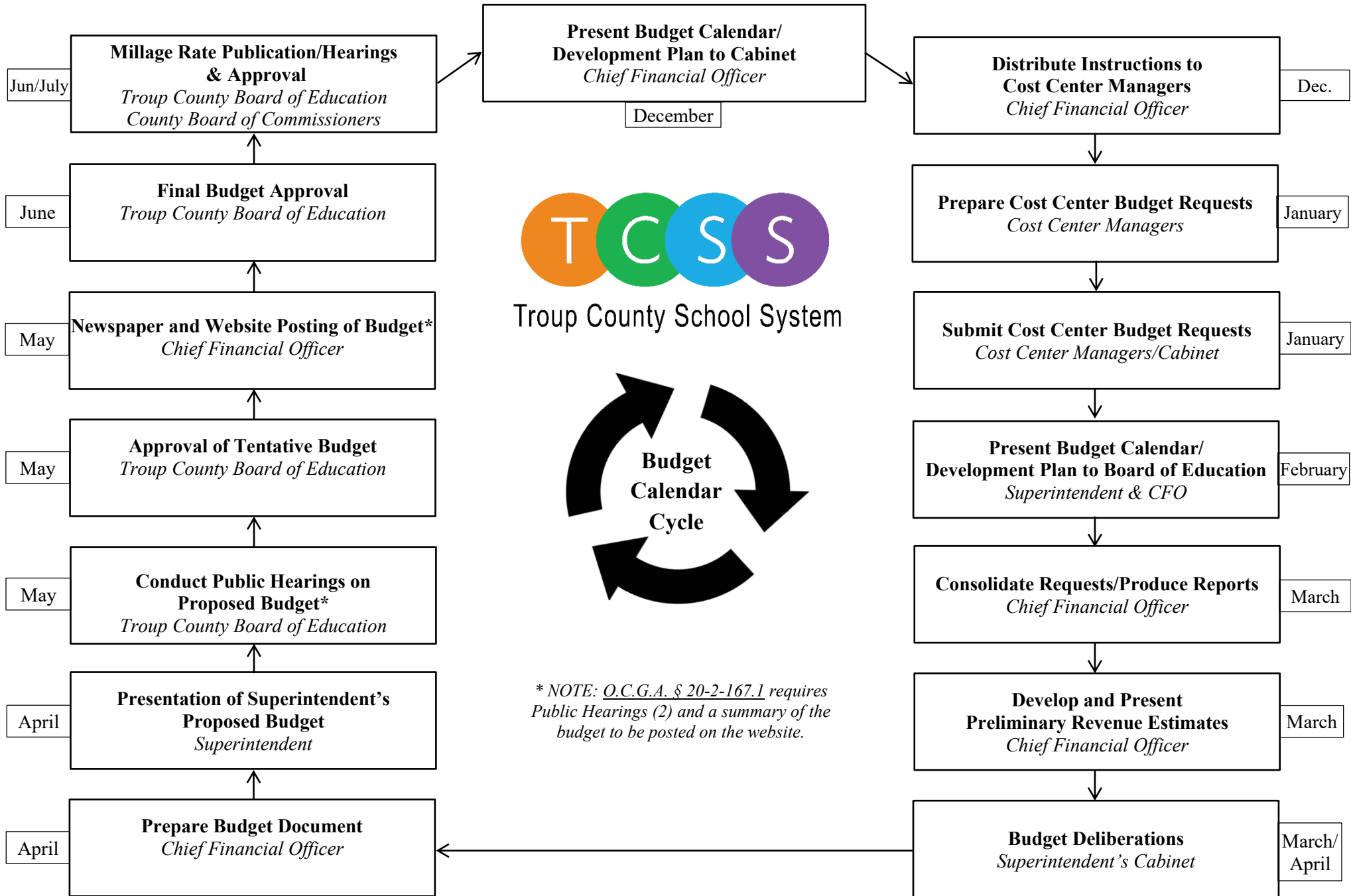
	PK	KG	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total
Berta Weathersbee Elementary	23	36	37	34	45	47	41								263
Callaway Elementary	68	86	94	99	81	100	98								626
Clearview Elementary	71	111	123	106	108	98	100								717
Ethel W. Kight Elementary	47	107	120	88	101	84	107								654
Franklin Forest Elementary	73	98	113	96	109	121	90								700
Hillcrest Elementary	40	62	60	49	50	57	61								379
Hogansville Elementary	51	74	86	70	70	55	61								467
Hollis Hand Elementary	64	83	83	98	92	99	82								601
Long Cane Elementary	47	93	114	83	100	94	86								617
Rosemont Elementary	46	72	81	90	81	95	91								556
West Point Elementary	39	62	69	81	66	76	55								448
Troup County Virtual Academy															-
Callaway Middle								206	194	231					631
Gardner Newman Middle								317	318	325					960
Long Cane Middle								311	318	349					978
Callaway High											238	233	222	183	876
LaGrange High											407	341	320	281	1,349
Troup County High											319	302	343	265	1,229
The HOPE Academy								10	18	22	41	22	12	3	128
THINC College & Career Academy											141	165	209	257	772
Troup County Career Center											10	47	162	240	459

District Enrollment*	569	884	980	894	903	926	872	844	848	927	1,005	898	897	732	12,179
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**Does not include THINC or TCCC*

Elementary Enrollment	6,028
Middle School Enrollment	2,619
High School Enrollment	3,532

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.





Troup County School System

FY 2025-2026 Budget Calendar (Final)

December 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	1	27	28	29		

January 2025						
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 2025						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

March 2025						
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					

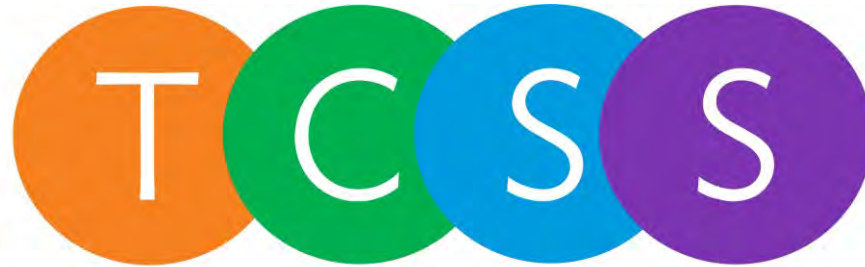
April 2025						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

May 2025						
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 2025						
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 2025						
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
- 12/19/24 - Budgets Distributed to Cost Center Managers
- 1/31/25 - Budget Proposals Due to Finance Office
- 1/28 (6:00PM), 2/6 (5:30PM) & 2/10 (10:00AM) - HB 581 Public Hearings
- 4/14/25 - Presentation of Superintendent's Proposed Budget
- 4/30 & 5/7/25 - Advertisement of Public Hearings on Proposed Budget
- 5/5 & 5/12/25 (5:00PM) - Public Hearings on Proposed Budget
- 5/15/25 - Board Approval of Tentative Budget
- 5/21/25 - Newspaper and Website Posting of Tentative Budget
- 6/18/25 - Final Budget Approval (scheduled Board Meeting)
- 6/21 & 6/28/25 - Advertisement of Millage Rate Hearings
- 6/30/25 (10:00 & 5:00PM) & 7/7/25 (6:00PM) - Millage Rate Hearings
- 7/14/25 - Approval of Millage Rate
- 7/15/25 - Bd. of Commissioner's Millage Rate Approval (date subj. to change)



Troup County School System

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Financial Summary and Revenue Section



Troup County School System

A Place For Every Kid

Operating Revenue by Source

Description	FY 2024-2025 Budget	% Total	FY 2025-2026 Budget	% Total	\$ Change
State Funds	\$ 93,439,850	57.1%	\$ 89,374,925	53.1%	\$ (4,064,925)
Local Funds	68,385,545	41.8%	75,408,227	44.8%	7,022,682
Other Funds	1,840,000	1.1%	3,600,000	2.1%	1,760,000
Total Operating Revenues	\$ 163,665,395	100.0%	\$ 168,383,152	100.0%	\$ 4,717,757
Fund Balance Use			3,209,561		3,209,561
Total Revenues/Resources	\$ 163,665,395		\$ 171,592,713		\$ 7,927,318

Operating Expenditures by Function Categories

Description	FY 2024-2025 Budget	% Total	FY 2025-2026 Budget	% Total	\$ Change
Instruction	\$ 96,210,245	58.7%	\$ 101,221,405	59.0%	\$ 5,011,160
Pupil Services	10,017,362	6.1%	10,832,028	6.3%	814,666
Instructional Services	7,386,403	4.5%	8,475,069	4.9%	1,088,666
General Administration	2,183,374	1.3%	3,598,469	2.1%	1,415,095
School Administration	11,617,623	7.1%	12,518,703	7.3%	901,080
Business Services	2,101,525	1.3%	2,261,992	1.3%	160,467
Maintenance and Operations	17,575,559	10.7%	18,390,771	10.7%	815,212
Transportation	14,073,249	8.6%	11,555,546	6.7%	(2,517,703)
Support Services	1,744,397	1.1%	1,840,253	1.1%	95,856
School Nutrition Program	184,698	0.1%	198,977	0.1%	14,279
Other Support Services	62,000	0.0%	62,000	0.0%	-
Community Services	50,000	0.0%	50,000	0.0%	-
Outgoing Transfers	587,500	0.4%	587,500	0.3%	-
Total Operating Expenditures	\$ 163,793,935	100.0%	\$ 171,592,713	100.0%	\$ 7,798,778

FY 2025/2026 Budget Expenditure Changes Listing

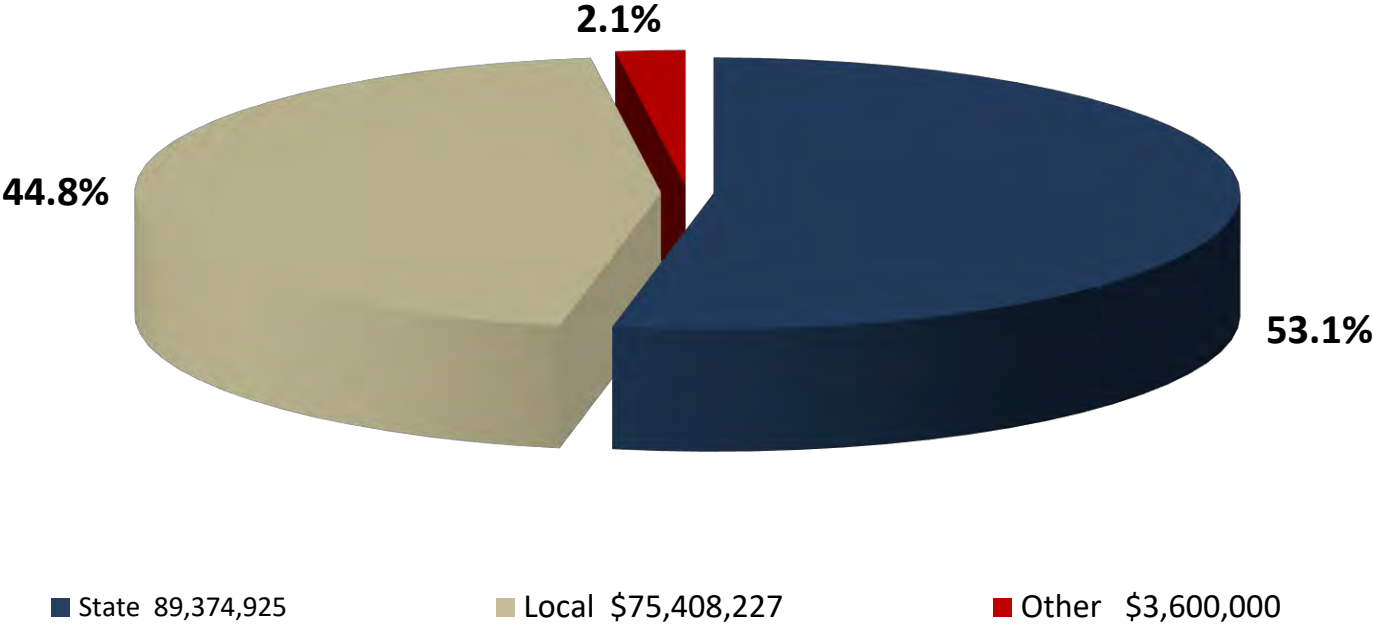
Salary/Wages	FTE	Amount
Health Insurance		\$4,855,718
Other Compensation and Benefit Adjustments (net of rollup from prior year)		1,674,130
Extra-Curricular Supplements (Athletic and Academic)		395,067
Position reclassifications total		218,943
Custodial \$1,000 supplement		125,000
Additional days (20) for 200 day Secretaries at Elementary schools		44,967
Increase days for Middle School Registrars		26,415
Supplement Add - Lead ESOL		1,296
<i>Salary/Wages Sub-total</i>		\$7,341,536

Positions (Salaries & Benefits)	FTE	Amount
School teaching allocations to schools	16.50	\$1,757,250
Curriculum and Instruction reorganization	5.52	706,595
Ex-Ed (transition 8 paraprofessional positions to 4 teaching positions)	-4.00	106,000
HVAC Technician	1.00	77,971
Records & Compliance Manager	0.40	46,580
FTE Increase, Social Media/Website Coordinator	0.25	14,827
Reduce 1 Assistant Principal at ThINC	-1.00	-147,738
Reduce paraprofessionals positions (through attrition)	-10.00	-400,000
<i>Positions Sub-total</i>		8.67 \$2,161,485

Other (non-wages)	FTE	Amount
School Resource Officers and EMT - contracted		\$200,344
AP Exams for all students taking AP classes		100,000
Annual surveillance license renewal/replacement -Technology		100,000
Email software		100,000
Classroom printers		100,000
15% of E-Rate Wireless Access Points - Technology		91,597
Utilities (Electricity and Water)		87,300

Other (non-wages)	FTE	Amount
Purchased Professional Services (Project Elevate) - Curriculum & Instruction		85,000
Annual vulnerability scan/penetration testing - Technology		80,000
Ethernet switches and licenses		66,000
Interactive Flat Panels - Technology		50,000
CyberVault airgapped backup protection - Technology		50,000
Cambridge (CHS)		54,000
Shop supplies & service - Transportation		50,000
15% of E-Rate Switches and Licenses - Technology		40,212
Drug Screens, Background Checks - HR		34,000
Fire alarm monitoring & annual inspection		27,500
WAN Upgrade - MS and RES		22,680
PACE Training Days - Finance		25,000
School Resource Officers - contracted		21,200
Cell phone wireless		20,000
Orchestra (equipment and supplies)		10,000
Reduce Superintendent's Office (purchased professional services)		-50,000
Reduce Business Services		-10,000
Other adjustments (net) - various cost centers		25,674
<i>Other (non-wages) Sub-total</i>		\$1,380,507
<i>Wages, Positions, & Other Sub-total</i>		\$10,883,528
<i>Elimination of Purchase Or Lease Purchase Of Buses Funding</i>		-\$3,084,750
Budget Grand Total (net)	8.67	\$7,798,778

FY2025-2026 Operating Budget Projected Revenue Summary



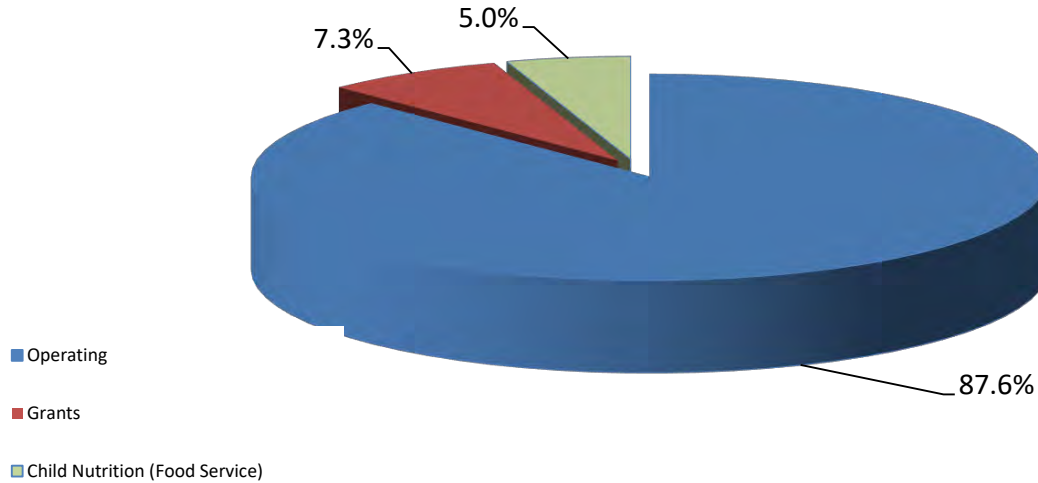
* Percentage total may not equal 100% due to rounding

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

Acct. #	Title	2022-2023	2023-2024	2024-2025	2025-2026	\$ Change	% Change
		Actual	Actual	Budget	Rev. Budget (5.25)		
REVENUES FROM STATE FUNDS							
403120	Quality Basic Education (QBE)	\$ 70,221,762	\$ 77,352,274	\$ 80,894,713	\$ 80,141,574	\$ (753,139)	-0.9%
403125	Pupil Transportation	1,618,049	1,742,494	3,624,660	3,138,756	(485,904)	-13.4%
403200	Equalization Funding	2,862,877	4,313,713	7,778,778	3,945,504	(3,833,274)	-49.3%
403122	Nursing Services	267,258	279,260	289,091	296,483	7,392	2.6%
403912/3	On-behalf	21,416	450,901	500,000	500,000	-	0.0%
403880	Bus Bonds/Safety Equipment	1,401,777	1,409,760	352,608	352,608	-	0.0%
	School Safety				1,000,000	1,000,000	
TOTAL STATE FUNDS		76,393,139	85,548,402	93,439,850	89,374,925	(4,064,925)	-4.4%
					(806,748)		
REVENUES FROM LOCAL FUNDS							
401110	Ad Valorem (Property Tax)	46,411,937	54,601,402	59,713,395	66,736,077	7,022,682	11.8%
401111	PILOT	5,185,163	3,797,005	3,500,000	3,500,000	-	0.0%
401191	Car TAVT	4,293,452	4,818,081	4,300,000	4,300,000	-	0.0%
401180	Forest Land Protection	177,774	173,409	150,000	150,000	-	0.0%
401121	Intangible Taxes	728,655	706,916	500,150	500,150	-	0.0%
401121	Real Estate Transfer Tax	233,972	236,556	160,000	160,000	-	0.0%
401190	Flood Control	15,801	10,516	22,000	22,000	-	0.0%
401191	Railroad Equipment	58,869	59,930	40,000	40,000	-	0.0%
TOTAL LOCAL FUNDS		57,105,622	64,403,815	68,385,545	75,408,227	7,022,682	10.3%
REVENUES FROM OTHER FUNDS							
401500	Interest	41,687	1,442,548	30,000	1,000,000	970,000	3233.3%
404520	Medicaid (Federal)	1,211,759	1,292,262	685,000	1,250,000	565,000	82.5%
401700	Student Activities (ACE, etc.)	350,011	278,383	75,000	250,000	175,000	233.3%
401400	Transportation Charges	153,160	183,870	100,000	100,000	-	0.0%
401995	Miscellaneous	402,929	813,176	150,000	500,000	350,000	233.3%
	<i>GNETS</i> Program Funding		526,274	800,000	500,000	(300,000)	-37.50%
TOTAL OTHER FUNDS		2,159,546	4,536,514	1,840,000	3,600,000	1,760,000	95.7%
GRAND TOTAL OPERATING FUND		\$ 135,658,307	\$ 154,488,731	\$ 163,665,395	\$ 168,383,152	\$ 4,717,757	2.9%
FUND BALANCE PROJECTED USE					3,209,561	3,209,561	
TOTAL RESOURCES			154,488,731	163,665,395	171,592,713	7,927,318	4.8%

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 2024/25 Budget	FY 2025/26 Budget	\$ Variance	% change	% of Budget
Operating	\$ 163,665,395	\$ 171,592,713 *	\$ 7,927,318	4.8%	87.6%
Grants	14,305,297	14,348,556 *	43,259	0.3%	7.3%
Child Nutrition (Food Service)	9,942,152	9,854,876 *	(87,276)	-0.9%	5.0%
Grand Total	\$ 187,912,844	\$ 195,796,145	\$ 7,883,301		

FY 2024 General Fund Ending Balance was \$43,769,809 (Unassigned \$20,531,597)

* 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

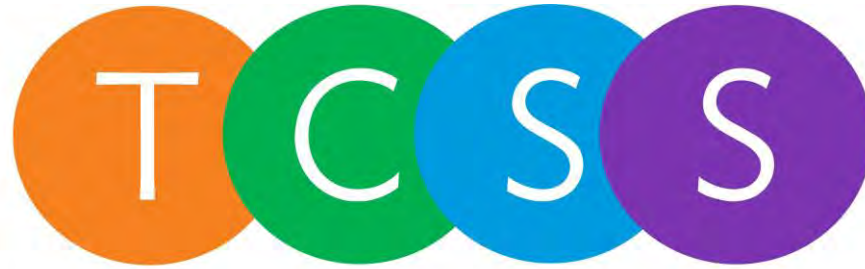
Please see Glossary of Terms for additional information.

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

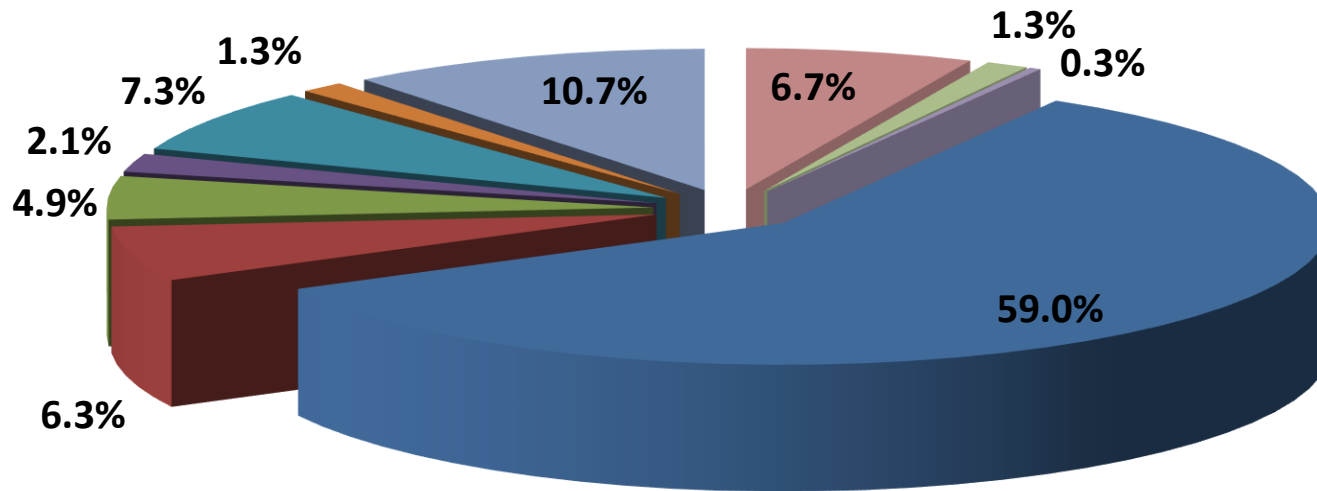
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Budget Expenditures

FUNCTION

Section

FY 2025/2026 Operating Expenditures by FUNCTION Categories



■ Instruction \$101,221,405	■ Pupil Services \$10,832,028	■ Instructional Services \$8,475,069
■ General Admin \$3,598,469	■ School Admin \$12,518,703	■ Business Services \$2,261,992
■ Maintenance & OPS \$18,390,771	■ Transportation \$11,555,546	■ Support Services/Other \$2,151,230
■ Transfers \$587,500		

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

Troup County School System
Operating Expenditure by FUNCTION Categories

Description	FY2024-2025 Budget	% Total	FY2025-2026 Budget	% Total	\$ Change	% Change
Instruction	\$ 96,210,245	58.7	\$ 101,221,405	59.0	\$ 5,011,160	5.2%
Pupil Services	10,017,362	6.1	10,832,028	6.3	814,666	8.1%
Instructional Services	7,386,403	4.5	8,475,069	4.9	1,088,666	14.7%
General Administration	2,183,374	1.3	3,598,469	2.1	1,415,095	64.8%
School Administration	11,617,623	7.1	12,518,703	7.3	901,080	7.8%
Business Services	2,101,525	1.3	2,261,992	1.3	160,467	7.6%
Maintenance and Operations	17,575,559	10.7	18,390,771	10.7	815,212	4.6%
Transportation	14,073,249	8.6	11,555,546	6.7	(2,517,703)	-17.9%
Support Services	1,744,397	1.1	1,840,253	1.1	95,856	5.5%
Other Support Services	184,698	0.1	198,977	0.1	14,279	7.7%
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*	-	-	-	-	-	-
Outgoing Transfers*	587,500	0.4	587,500	0.3	-	0.0%
Total	\$ 163,793,935	100%	\$ 171,592,713	100%	\$ 7,798,778	4.8%

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

TCSS Operating Summary by FUNCTION

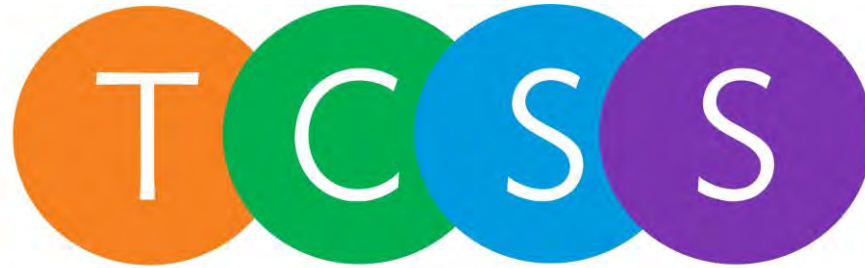
Function	Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
1000	Instruction *	75,911,733	84,225,205	96,210,245	101,221,405	5,011,160	5.2%
1000s	Instruction Function Total	\$ 75,911,733	\$ 84,225,205	\$ 96,210,245	\$ 101,221,405	\$ 5,011,160	5.2%
2100	Pupil Services	3,279,539	2,930,786	2,956,783	2,977,096	20,313	0.7%
2110	Social Workers	301,091	284,511	650,665	670,128	19,463	3.0%
2120	Guidance Services	3,356,848	3,618,027	3,860,356	4,265,806	405,450	10.5%
2123	Research/Assessment/Accountability	292,549	366,484	450,524	550,634	100,110	22.2%
2134	Health Care Services	969,204	1,005,081	1,493,499	1,709,846	216,347	14.5%
2140	Psychological Services	549,719	573,393	605,535	658,518	52,983	8.7%
2100s	Pupil Services Function Total	\$ 8,748,950	\$ 8,778,282	\$ 10,017,362	\$ 10,832,028	\$ 814,666	8.1%
2210	Instructional Services	-	-	-	7,500	7,500	
2213	Instructional Staff Training		25,562	-	-		
2215	Instructional Services - Spec. Ed.	708,713	870,402	803,717	960,237	156,520	19.5%
2217	Staff Development	137,704	241,001	393,935	400,498	6,563	1.7%
2219	Technology	3,117,090	3,162,765	3,899,784	4,605,559	705,775	18.1%
2220	Educational Media	1,940,827	2,138,514	2,288,967	2,501,275	212,308	9.3%
2200s	Instructional Services/Support	\$ 5,904,334	\$ 6,438,244	\$ 7,386,403	\$ 8,475,069	\$ 1,088,666	14.7%
2300	Contingency	-	(9,778)	-	-	-	
2310	Board of Education	106,405	132,627	128,347	128,347	-	0.0%
2321	Superintendent's Office	702,955	801,687	820,617	812,972	(7,645)	-0.9%
2324	Office of Curriculum and Instruction	1,052,473	1,092,004	1,234,410	2,657,150	1,422,740	115.3%
2300s	General Administration	\$ 1,861,833	\$ 2,016,541	\$ 2,183,374	\$ 3,598,469	\$ 1,415,095	64.8%
2400	School Administration	9,883,170	10,506,631	11,617,623	12,518,703	901,080	7.8%
2400	School Administration	\$ 9,883,170	\$ 10,506,631	\$ 11,617,623	\$ 12,518,703	\$ 901,080	7.8%

Function	Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
2500	Business Services	1,604,995	1,644,642	2,101,525	2,261,992	160,467	7.6%
2500	Business Services	\$ 1,604,995	\$ 1,644,642	\$ 2,101,525	\$ 2,261,992	\$ 160,467	7.6%
2600	Maintenance and Operations	14,004,350	13,653,424	15,765,453	16,076,348	310,895	2.0%
2660	School Safety & Security	-	-	1,810,106	2,314,423	504,317	27.9%
2600	Maintenance and Operations	\$ 14,004,350	\$ 13,653,424	\$ 17,575,559	\$ 18,390,771	\$ 815,212	4.6%
2700	Student Transportation	10,116,457	12,974,303	14,073,249	11,555,546	(2,517,703)	-17.9%
2700	Student Transportation	\$ 10,116,457	\$ 12,974,303	\$ 14,073,249	\$ 11,555,546	\$ (2,517,703)	-17.9%
2800	Support Services	6,605	6,368	7,500	7,500	-	0
2810	Central Support Services		-	-	-		
2823	Public Relations	283,365	319,711	322,460	404,393	81,933	25.4%
2831	Personnel (Human Resources)	1,061,021	1,210,158	1,288,169	1,340,282	52,113	4.0%
2842	Parent Center/Student Assignment	145,933	100,659	126,268	88,078	(38,190)	-30.2%
2800s	Support Services	\$ 1,496,924	\$ 1,636,895	\$ 1,744,397	\$ 1,840,253	\$ 95,856	5.5%
2900	Other Support Services	178,910	179,403	184,698	198,977	14,279	7.7%
2900	Other Support Services	\$ 178,910	\$ 179,403	\$ 184,698	\$ 198,977	\$ 14,279	7.7%
3100	School Nutrition Program	55,160	53,408	62,000	62,000	-	0.0%
3100	School Nutrition Program	\$ 55,160	\$ 53,408	\$ 62,000	\$ 62,000	\$ -	0.0%
3300	Community Services	50,000	50,000	50,000	50,000	-	0.0%
3300	Community Services	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
4000*	Facilities and Construction	2,011,831	-	-	-	-	
4000	Facilities and Construction	\$ 2,011,831	\$ -	\$ -	\$ -	\$ -	

Function	Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
5000/200	Outgoing Transfers**	201,688	267,361	587,500	587,500	-	0.0%
5000	<i>Outgoing Transfers</i>	\$ 201,688	\$ 267,361	\$ 587,500	\$ 587,500	\$ -	0.0%
GRAND TOTAL		\$ 132,030,335	\$ 142,424,339	\$ 163,793,935	\$ 171,592,713	\$ 7,798,778	4.8%

* 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

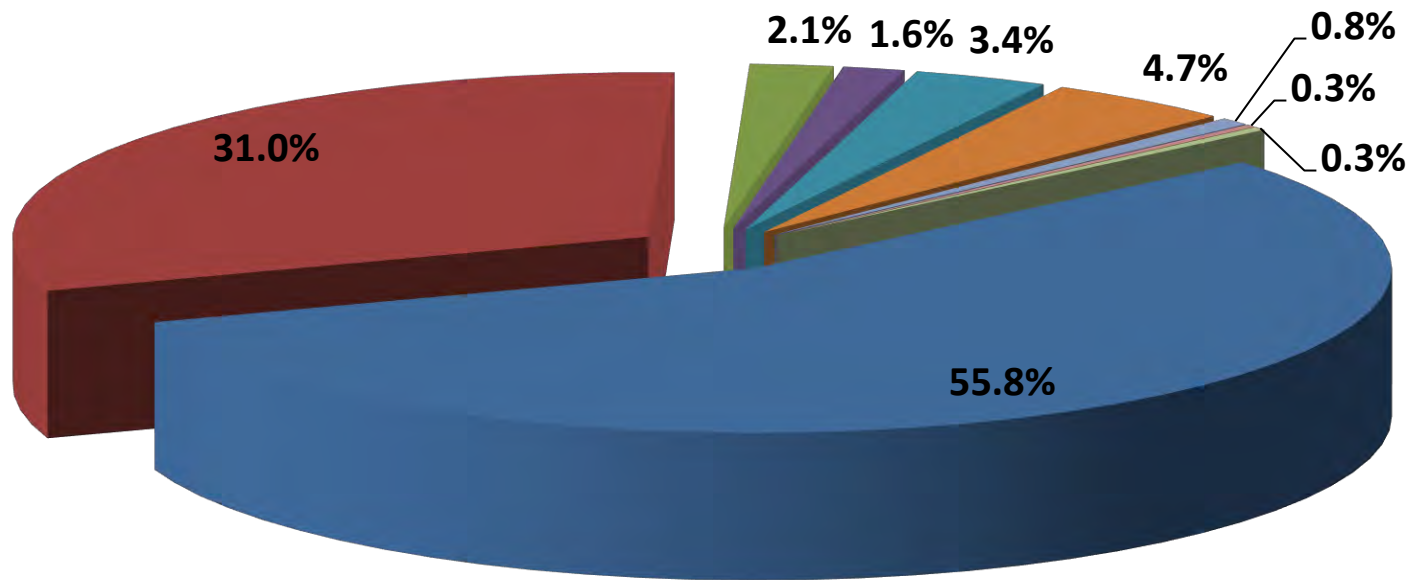
A Place For Every Kid

Budget Expenditures

OBJECT

Section

FY 2025/2026 Operating Expenditures by OBJECT



- Personnel Salaries/Wages \$95,720,503
- Purchased Services \$3,644,591
- Other Charges \$5,870,002
- Equipment \$1,315,855
- Other Uses of Funds \$587,500

- Employee Benefits \$53,158,976
- Internal Services \$2,708,347
- Materials and Supplies \$8,134,428
- Fees/Dues/Costs \$452,511

* Percentage total may not equal 100% due to rounding

**Troup County School System
Operating Expenditures by OBJECT Categories**

Description	FY 2024-2025 Budget	% Total	FY 2025-2026 Budget	% Total	\$ Change	% Change
Personnel Salaries/Wages	\$ 94,298,326	57.6%	\$ 95,720,503	0.5578	\$ 1,422,177	1.5%
Employee Benefits	45,057,498	27.5%	53,158,976	31.0%	8,101,478	18.0%
Purchased Services	3,229,793	2.0%	3,644,591	2.1%	414,798	12.8%
Internal Services	2,581,307	1.6%	2,708,347	1.6%	127,040	4.9%
Other Charges	3,860,772	2.4%	5,870,002	3.4%	2,009,230	52.0%
Materials and Supplies	9,670,065	5.9%	8,134,428	4.7%	(1,535,637)	-15.9%
Equipment, Land, Const. *	4,093,426	2.5%	1,315,855	0.8%	(2,777,571)	-67.9%
Fees/Dues/Costs	415,248	0.3%	452,511	0.3%	37,263	9.0%
Other Uses of Funds*	587,500	0.4%	587,500	0.3%	-	0.0%
Total	\$ 163,793,935	100%	\$ 171,592,713	100%	\$ 7,798,778	4.8%

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

TCSS Operating Summary by OBJECT

Object	Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
511000	Teacher Salaries	\$ 46,188,625	\$ 48,706,288	\$ 55,265,386	\$ 56,836,584	\$ 1,571,198	2.8%
511100	School Board Per Diem	47,500	68,700	53,093	53,093	-	0.0%
511300	Substitutes Wages - Certified	102,646	262,536	1,154,005	1,155,293	1,288	0.1%
511400	Substitutes Wages - Non-Certified	30,339	40,202	152,973	136,099	(16,874)	-11.0%
511500	Extended Day Salaries	(103,177)	290	64,419	64,419	-	0.0%
511600	Prof. Development Stipends	41,776	23,756	10,000	14,000	4,000	40.0%
511700	Extended Year Teacher Salaries	183,902	169,257	186,208	186,208	-	0.0%
511800	Art, Music, PE Salaries	1,703,027	1,970,455	2,610,276	2,214,208	(396,068)	-15.2%
512000	Superintendent Salary	237,800	264,825	242,975	246,900	3,925	1.6%
513000	Principal Salaries	2,121,614	2,220,418	2,226,491	2,331,447	104,956	4.7%
513100	Assistant Principals Salaries	2,301,729	2,476,139	2,942,278	2,918,178	(24,100)	-0.8%
514000	Paraprofessional/Aide Salaries	1,855,653	1,970,078	2,560,560	2,320,589	(239,971)	-9.4%
514100	Executive Secretary Salaries	972,323	969,989	1,020,670	1,186,861	166,191	16.3%
514200	Clerical Salaries	2,143,996	2,278,710	2,373,823	2,338,700	(35,123)	-1.5%
514600	Athletics Personnel	175,971	197,485	197,073	225,183	28,110	14.3%
516100	Technology Specialist	13,492	23,946	23,353	48,863	25,510	109.2%
516300	School Nurse Salaries	604,805	658,813	1,085,698	1,045,540	(40,158)	-3.7%
516400	Physical/Occupational Therapist	106,011	122,295	121,685	150,728	29,043	23.9%
516500	Librarian/Media Spec. Salaries	1,009,065	1,087,887	1,155,555	1,188,723	33,168	2.9%
517200	Counselor Salaries - Elem	719,096	719,466	766,954	777,522	10,568	1.4%
517300	Counselor Salaries - Secondary	1,188,506	1,308,813	1,353,300	1,442,651	89,351	6.6%
517400	School Psychologist Salaries	209,817	221,659	227,140	239,925	12,785	5.6%
517600	School Social Worker Salaries	193,183	182,714	516,708	420,422	(96,286)	-18.6%
517700	Family Services Coord. Salaries	141,392	150,146	153,496	165,551	12,055	7.9%
517800	Graduation Specialist Salaries	177,912	164,354	206,786	221,476	14,690	7.1%
518000	Bus Driver Salaries	3,969,623	4,190,841	3,736,489	3,872,130	135,641	3.6%
518100	Operations Staff Salaries	1,440,657	1,865,230	1,851,526	1,602,230	(249,296)	-13.5%
518200	Bus Monitor Salaries	395,841	407,014	481,447	468,435	(13,012)	-2.7%
518300	Extra-Curricular Supplements	835,823	925,291	957,556	1,232,541	274,985	28.7%
518600	Custodial Salaries	3,004,822	2,154,424	3,797,202	3,350,327	(446,875)	-11.8%
519000	Othewr Management Personnel	2,278,855	2,351,663	2,688,285	3,543,919	855,634	31.8%
519100	Other Professional Salaries	2,551,920	2,876,081	4,114,916	3,503,063	(611,853)	-14.9%
519900	Other Salaries and Compensation	47,277	1,336,281	-	218,695	218,695	
510000s	Personnel Salaries/Wages Total	76,891,821	82,366,048	94,298,326	95,720,503	1,422,177	1.5%

TCSS Operating Summary by OBJECT

Object	Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
521000	Health Insurance Benefits	15,951,426	19,177,145	21,811,136	27,072,032	5,260,896	24.1%
522000	FICA (Social Security)	4,465,395	4,880,123	4,915,555	5,423,724	508,169	10.3%
522100	Medicare	1,045,643	1,127,391	1,146,877	1,213,781	66,904	5.8%
523000	Retirement (GA TRS)	13,279,894	13,921,041	15,776,098	18,036,545	2,260,447	14.3%
524000	ERS Retirement		-	-	-		
524500	PSERS Match	142,204	146,367	-	-	-	
526000	Worker's Compensation	221,409	649,705	850,409	872,008	21,599	2.5%
527000	On Behalf - State	443,717	450,901	500,000	500,000	-	0.0%
529000	Life Insurance	57,084	49,060	57,423	40,886	(16,537)	-28.8%
520000s	Employee Benefits Total	35,606,772	40,401,733	45,057,498	53,158,976	8,101,478	18.0%
51/20000s	Wages & Benefits Total	112,498,593	122,767,782	139,355,824	148,879,479	9,523,655	6.8%
530000	Purchased Services	1,108,490	1,400,402	1,705,793	1,865,047	159,254	9.3%
533200	Fingerprints, Drug Screens	1,382	8,688	-	34,000	34,000	
533500	**Contracted Police Officers	-	-	1,294,000	1,400,544	106,544	8.2%
533600	**Contracted Safety Personnel	-	-	230,000	345,000	115,000	50.0%
530000s	Purchased Services Total	1,109,872	1,409,090	3,229,793	3,644,591	414,798	12.8%
541000	Water, Sewer, and Cleaning	237,357	245,386	346,000	380,000	34,000	9.8%
541001	Sanitation	216,493	211,052	232,400	229,500	(2,900)	-1.2%
543000	Repairs	2,165,924	1,674,699	1,742,907	1,853,847	110,940	6.4%
544200	Rental - Equipment	19,139	4,148	41,000	41,000	-	0.0%
544400	Rental- Other	172,287	138,321	219,000	204,000	(15,000)	-6.8%
540000s	Internal Services Total	2,811,200	2,273,606	2,581,307	2,708,347	127,040	4.9%
552000	Insurances (P&L)	754,754	953,190	1,276,234	1,356,384	80,150	6.3%
553000	Communications	225,944	327,453	252,100	272,100	20,000	7.9%
556100	Tuition to Other LEAs	-	-	-	-	-	
558000	Travel	31,160	34,914	86,922	117,422	30,500	35.1%
558007	Travel - in system	32,543	38,364	41,470	38,074	(3,396)	-8.2%
558008	Travel - out of system	173,551	143,038	177,139	163,002	(14,137)	-8.0%
558500	Travel - BOE	12,138	12,591	15,750	15,750	-	0.0%
559200	Services from Other LEAs	161,473	178,227	220,000	220,000	-	0.0%

TCSS Operating Summary by OBJECT

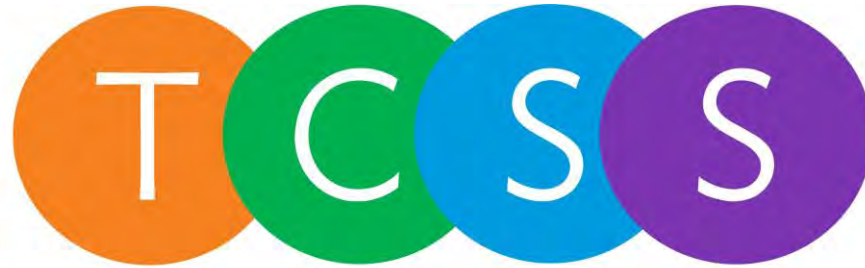
Object	Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
559500	Other Purchased Services	2,018,004	1,788,352	1,791,157	3,687,270	1,896,113	105.9%
559522	**Safety Purchased Services	528,433	905,917	-	-	-	
559600	Payment to Res. Treat. Fac.	188,633	163,730	-	-	-	
550000s	Other Charges Total	4,126,633	4,545,775	3,860,772	5,870,002	2,009,230	52.0%
561000	Materials and Supplies	1,942,895	1,988,294	2,494,099	2,303,856	(190,243)	-7.6%
561001	Shop Supplies	536,861	555,774	574,000	624,000	50,000	8.7%
561002	Training	2,578	12,273	4,000	4,000	-	0.0%
561022	Safety Supplies	36,073	23,667	65,800	65,800	-	0.0%
561100	Tech Supplies	-	-	-	-	-	
561200	Computer Software	648,452	1,041,400	876,612	-	(876,612)	-100.0%
561500	Expendable Equipment	425,811	276,949	547,605	478,000	(69,605)	-12.7%
561600	Expendable Computer Equipment	169,736	120,480	154,693	132,000	(22,693)	-14.7%
562000	Utility- Electric	2,504,496	2,608,327	2,851,000	2,900,000	49,000	1.7%
562100	Fuel Purchases	528,403	745,993	1,550,000	1,550,000	-	0.0%
564100	Textbooks	-	14,994	25,000	25,000	-	0.0%
564200	Instructional Supplies	86,934	243,685	527,256	51,772	(475,484)	-90.2%
560000s	Materials and Supplies Total	6,882,239	7,631,836	9,670,065	8,134,428	(1,535,637)	-15.9%
571000	Land Acquisition and Dev.	-	-	-	-	-	
572000*	Building Acquisition, Const.	2,112,588	10,674	-	-	-	
573000	Equipment over \$5,000	782,286	389,872	633,676	693,046	59,370	9.4%
573005	Playground Safety Equipment	33,290	7,558	75,000	75,000	-	0.0%
573200	Bus Purchases	858,100	2,567,100	3,084,750	-	(3,084,750)	-100.0%
573400	Computer Purchases	291,538	126,684	300,000	547,809	247,809	82.6%
570000s	Equipment, Land, Const.	4,077,802	3,101,889	4,093,426	1,315,855	(2,777,571)	-67.9%
581000	Registrations/Fees/Dues	260,581	315,367	337,785	376,329	38,544	11.4%
581100	Regional Library Fees	11,454	20,000	20,000	20,000	-	0.0%
581200	RESA Fees	42,487	42,980	43,500	43,500	-	0.0%
589000	Other Expenditures	7,783	48,653	13,963	12,682	(1,281)	-9.2%
589900	Prior Year Corrections	-	-	-	-	-	
580000s	Fees/Dues/Costs	322,305	427,000	415,248	452,511	37,263	9.0%
593000	Transfers To Other Funds*	201,688	267,361	587,500	587,500	-	0.0%

TCSS Operating Summary by OBJECT

Object	Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
53/90000's	<i>Non-Wages Total</i>	19,531,739	19,656,557	24,438,111	22,713,234	(1,724,877)	-7.1%
	TOTAL OPERATING FUND	\$ 132,030,332	\$ 142,424,339	\$ 163,793,935	\$ 171,592,713	\$ 7,798,778	4.8%

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

**Safety Purchased Services expenses are now classed to Contracted Police Officer and Contracted Safety Personnel Objects



Troup County School System

A Place For Every Kid

Budget Expenditures

COST CENTER

Section

TCSS Operating Budget Summary by COST CENTER

Cost Center	Description		FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
00000	Non-Specific	Wages	-	1,326,792	-	-	-	0.0%
21001	Extra-Curricular Supplements	Wages	\$ 2,125,325	\$ 1,624,449	\$ 1,423,071	\$ 1,951,234	528,163	37.1%
21002	Extra-Curricular Supplements	Non-Wages	394	8,901	6,500	6,500	-	0.0%
21003	Student Services	Wages	230,674	246,497	250,773	43,115	(207,658)	-82.8%
21004	Student Services	Non-Wages	67,988	69,962	95,995	57,344	(38,651)	-40.3%
21101	Social Work Services	Wages	296,326	278,501	640,265	659,728	19,463	3.0%
21102	Social Work Services	Non-Wages	4,765	6,010	10,400	10,400	-	0.0%
21201	Guidance Services	Non-Wages	-	-	-	-	-	0.0%
21202	Guidance Services	Non-Wages	21,937	29,659	43,000	108,462	65,462	152.2%
21231	School Improvement & Assessment	Wages	151,046	198,350	204,024	204,134	110	0.1%
21232	School Improvement & Assessment	Non-Wages	141,503	168,134	246,500	346,500	100,000	40.6%
21341	Health Care Services	Wages	862,437	904,406	1,382,852	1,599,199	216,347	15.6%
21342	Health Care Services	Non-Wages	62,894	45,572	64,537	64,537	-	0.0%
21401	Psychological Services	Wages	513,601	550,301	566,370	619,353	52,983	9.4%
21402	Psychological Services	Non-Wages	36,118	23,092	39,165	39,165	-	0.0%
22151	Special Education Administration	Wages	667,723	675,816	701,795	754,662	52,867	7.5%
22152	Special Education Administration	Non-Wages	192,384	257,083	301,700	301,700	-	0.0%
22171	Staff Development	Wages	72,280	58,041	230,468	237,031	6,563	2.8%
22172	Staff Development	Non-Wages	63,853	179,486	157,945	157,945	-	0.0%
22191	Technology	Wages	1,645,409	1,764,308	2,383,984	2,341,770	(42,214)	-1.8%
22192	Technology	Non-Wages	1,530,092	1,398,457	1,515,800	2,263,789	747,989	49.3%
22201	Educational Media	Wages	-	-	-	-	-	0.0%
22202	Educational Media	Non-Wages	30,699	42,232	40,362	44,186	3,824	9.5%
23001	Contingency	Wages	-	-	2,214,450	516,055	(1,698,395)	-76.7%
23002	Contingency	Non-Wage	-	-	-	-	-	0.0%
23101	Board of Education	Wages	62,226	89,853	80,322	80,322	-	0.0%
23102	Board of Education	Non-Wages	44,179	42,775	48,025	48,025	-	0.0%
23211	Superintendent's Office	Wages	436,315	447,606	442,092	484,447	42,355	9.6%
23212	Superintendent's Office	Non-Wages	266,640	344,304	378,525	328,525	(50,000)	-13.2%
23241	Office of Curriculum & Instruction	Wages	1,010,716	1,025,033	1,268,310	2,586,050	1,317,740	103.9%
23242	Office of Curriculum & Instruction	Non-Wages	331,429	533,928	977,897	694,897	(283,000)	-28.9%
24001	School Administration	Wages	-	-	150	150	-	0.0%
24002	School Administration	Non-Wages	1,519	3,758	61,557	61,557	-	0.0%
25001	Business Services	Wages	1,081,779	1,164,669	1,364,025	1,509,492	145,467	10.7%
25002	Business Services	Non-Wages	634,757	538,879	804,500	819,500	15,000	1.9%

TCSS Operating Budget Summary by COST CENTER

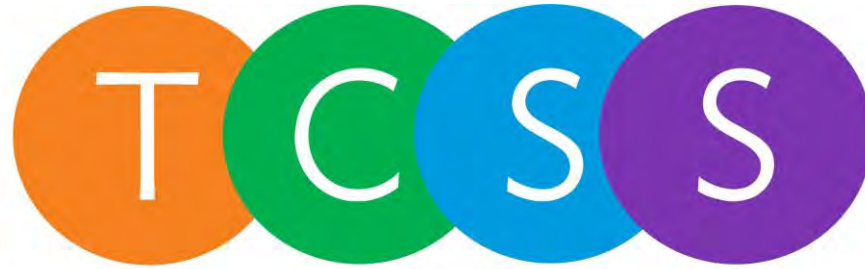
Cost Center	Description		FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
26001	Maintenance & Operations	Wages	2,199,560	1,695,434	3,169,942	2,984,562	(185,380)	-5.8%
26002	Operations	Non-Wages	7,703,836	5,286,907	4,648,626	4,770,926	122,300	2.6%
26004	Maintenance	Non-Wages	1,379,572	1,508,857	2,384,659	2,380,919	(3,740)	-0.2%
26541	Custodial Services	Wages	3,738,275	4,307,442	4,871,402	5,264,941	393,539	8.1%
26542	Custodial Services	Non-Wages	987,711	847,037	690,824	675,000	(15,824)	-2.3%
26601	School Safety & Security	Wages	-	-	220,306	469,079	248,773	112.9%
26602	School Safety & Security	Non-Wage	-	-	1,589,800	1,811,344	221,544	13.9%
27001	Transportation	Wages	7,227,831	7,971,674	7,664,709	8,185,256	520,547	6.8%
27002	Transportation	Non-Wages	2,883,241	4,999,544	6,398,540	3,363,790	(3,034,750)	-47.4%
28101	Central Support Services	Wages	6,605	6,368	928,116	928,116	-	0.0%
28102	Central Support Services	Non-Wages	-	-	-	-	-	0.0%
28231	Public Relations	Wages	218,076	245,217	227,055	306,346	79,291	34.9%
28232	Public Relations	Non-Wages	65,289	74,494	95,405	98,047	2,642	2.8%
28311	Personnel Services	Wages	904,831	963,833	1,050,389	1,076,722	26,333	2.5%
28312	Personnel Services	Non-Wages	154,808	246,325	237,780	297,560	59,780	25.1%
28421	Office of Student Assignment	Wages	143,484	100,467	98,482	88,078	(10,404)	-10.6%
28422	Office of Student Assignment	Non-Wages	2,448	192	27,786	-	(27,786)	-100.0%
29002	Other Support Services	Non-Wages	178,910	179,403	184,698	198,977	14,279	7.7%
30601	Berta Weathersbee Elementary	Wages	2,818,334	2,911,560	3,013,425	3,336,691	323,266	10.7%
30602	Berta Weathersbee Elementary	Non-Wages	14,812	14,816	20,213	19,222	(991)	-4.9%
30801	Hollis Hand Elementary	Wages	3,968,872	4,021,856	4,311,885	4,685,215	373,330	8.7%
30802	Hollis Hand Elementary	Non-Wages	39,367	40,398	43,891	43,066	(825)	-1.9%
31001	Elementary Education	Wages	-	-	792,115	421,755	(370,360)	-46.8%
31002	Elementary Education	Non-Wages	160,233	238,504	402,200	391,600	(10,600)	-2.6%
34001	Hillcrest Elementary	Wages	2,996,073	3,300,698	3,485,094	3,539,010	53,916	1.5%
34002	Hillcrest Elementary	Non-Wages	25,504	26,190	27,309	28,875	1,566	5.7%
34101	Long Cane Elementary	Wages	4,091,386	4,628,837	4,864,316	5,135,396	271,080	5.6%
34102	Long Cane Elementary	Non-Wages	44,502	43,862	47,273	46,283	(990)	-2.1%
34301	Rosemont Elementary	Wages	3,585,509	4,179,624	4,512,620	5,089,278	576,658	12.8%
34302	Rosemont Elementary	Non-Wages	40,707	43,400	41,085	41,003	(82)	-0.2%
34401	West Point Elementary	Wages	3,120,975	3,611,758	3,925,243	4,372,341	447,098	11.4%
34402	West Point Elementary	Non-Wages	22,663	35,134	34,486	33,495	(991)	-2.9%
34501	Ethel Kight Elementary	Wages	4,254,114	4,728,742	5,242,157	5,418,277	176,120	3.4%

TCSS Operating Budget Summary by COST CENTER

Cost Center	Description		FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
34502	Ethel Kight Elementary	Non-Wages	50,955	36,559	45,705	50,573	4,868	10.7%
34601	Clearview Elementary	Wages	4,433,318	4,489,316	4,914,247	5,596,546	682,299	13.9%
34602	Clearview Elementary	Non-Wages	48,463	47,116	49,088	50,655	1,567	3.2%
35101	Hogansville Elementary	Wages	3,304,384	3,649,099	3,999,562	4,290,365	290,803	7.3%
35102	Hogansville Elementary	Non-Wages	30,662	31,192	35,476	34,568	(908)	-2.6%
36401	Callaway Elementary	Wages	4,109,264	4,824,988	5,104,742	5,517,300	412,558	8.1%
36402	Callaway Elementary	Non-Wages	39,706	44,122	46,612	47,190	578	1.2%
36601	Franklin Forest Elementary	Wages	4,978,550	5,249,461	5,514,269	6,017,138	502,869	9.1%
36602	Franklin Forest Elementary	Non-Wages	52,782	54,312	49,170	51,398	2,228	4.5%
41001	Middle School Education	Wages	-	21,592	145,624	-	(145,624)	-100.0%
41002	Middle School Education	Non-Wages	161,390	204,796	203,225	392,225	189,000	93.0%
41501	Gardner Newman Middle	Wages	7,014,937	7,344,344	7,987,170	8,644,216	657,046	8.2%
41502	Gardner Newman Middle	Non-Wages	100,737	94,271	99,450	93,893	(5,557)	-5.6%
45701	Long Cane Middle	Wages	6,797,849	7,637,833	8,536,042	9,332,424	796,382	9.3%
45702	Long Cane Middle	Non-Wages	92,372	93,574	94,868	96,330	1,462	1.5%
46001	Callaway Middle	Wages	5,338,099	5,704,433	6,187,006	6,230,797	43,791	0.7%
46002	Callaway Middle	Non-Wages	74,574	71,620	69,907	63,960	(5,947)	-8.5%
50301	LaGrange High	Wages	8,393,927	9,483,912	10,324,026	11,257,831	933,805	9.0%
50302	LaGrange High	Non-Wages	171,478	174,721	178,888	192,363	13,475	7.5%
51001	High School Education	Wages	12,761	127,969	487,120	429,484	(57,636)	-11.8%
51002	High School Education	Non-Wages	366,655	295,264	389,867	487,000	97,133	24.9%
51003	CTAE Education	Wages	-	431	-	-	-	0.0%
51004	CTAE Education	Non-Wage	-	25,116	87,293	129,500	42,207	48.4%
54701	Troup High	Wages	8,276,741	8,712,826	9,334,616	10,058,430	723,814	7.8%
54702	Troup High	Non-Wages	171,245	181,042	184,801	174,900	(9,901)	-5.4%
55501	Hope Academy	Wages	1,170,914	1,158,075	1,595,431	1,600,255	4,824	0.3%
55502	Hope Academy	Non-Wages	15,350	17,518	18,204	18,204	-	0.0%
55601	Callaway High	Wages	6,007,602	6,614,892	7,017,381	8,007,008	989,627	14.1%
55602	Callaway High	Non-Wages	122,306	127,994	129,113	127,875	(1,238)	-1.0%
56001	thINC Academy	Wages	2,683,087	2,960,383	3,262,310	3,253,819	(8,491)	-0.3%
56002	thINC Academy	Non-Wages	53,218	49,264	60,884	60,884	-	0.0%
56991	Troup County Career Center	Wages	900,474	869,392	1,488,566	1,534,715	46,149	3.1%
56992	Troup County Career Center	Non-Wages	18,272	18,521	33,000	33,000	-	0.0%
60201	Twin Cedars	Wages	-	-	-	-	-	0.0%
60202	Twin Cedars	Non-Wages	11,077	11,495	-	-	-	0.0%

TCSS Operating Budget Summary by COST CENTER

Cost Center	Description		FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	\$ Change	% Change
61002	Alternative Education	Non-Wages	255	-	14,704	14,704	-	0.0%
61003	ESOL	Wages	-	37,249	362,500	530,796	168,296	46.4%
61004	ESOL	Non-Wages	7,336	3,805	13,087	13,087	-	0.0%
61005	Special Education Instruction	Wages	590,341	596,630	800,282	894,129	93,847	11.7%
61006	Special Education Instruction	Non-Wages	292,651	190,879	208,500	208,500	-	0.0%
61008	Gifted Instruction	Non-Wages	12,320	6,314	15,786	15,786	-	0.0%
61009	International Bacculaureate	Wages	875	250	1,500	1,500	-	0.0%
61010	International Bacculaureate	Non-Wage	72,556	104,614	106,000	117,000	11,000	10.4%
61020	Cambridge Program	Non-Wage	-	-	-	54,000	54,000	0.0%
62702	Residential Placement (Ault)	Non-Wage	177,557	152,235	-	-	-	0.0%
63302	Community Services	Non-Wages	50,000	50,000	50,000	50,000	-	0.0%
64101	GNETS	Wages	-	256,828	763,223	789,921	26,698	3.5%
65002	Outgoing Transfers	Non-Wages	201,688	267,361	587,500	587,500	-	0.0%
72201	Math & Science Supp		55,690	25,307	-	-	-	0.0%
TOTAL OPERATING FUND			\$ 132,028,951	\$ 141,097,547	\$ 163,793,935	\$ 171,592,713	\$ 7,798,778	4.8%



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 2022	Budget 2023	Budget 2024	Budget 2025	\$ Change	% Change
Federal Grants						
<i>Fund #</i>						
402 Title I, Part A, Improving Academic Achievement	4,382,177	4,654,394	4,858,166	4,769,003	(89,163)	-1.8%
402 Title I, Part D, Neglected and Delinquent Children	116,739	229,887	285,772	244,938	(40,834)	-14.3%
414 Title II, Part A, Supporting Effective Instruction	580,015	596,658	613,887	670,147	56,260	9.2%
460 Title III, Part A, Instruction for English Learners & Immigrants	73,599	69,724	103,281	17,641	(85,640)	-82.9%
462 Title IV, Part A, Student Support and Academic Enrichment	294,966	317,008	350,734	338,037	(12,697)	-3.6%
408 Title V, Part B, Rural Education Initiative	280,156	343,300	427,388	715,413	288,025	67.4%
432 McKinney-Vento Grant	49,840	55,292	115,728	45,991	(69,737)	-60.3%
404 Special Education Flow Through	3,197,728	2,862,220	3,410,037	3,042,944	(367,093)	-10.8%
406 CTAE Perkins Carryover	14,742	9,291	10,024	6,956	(3,068)	-30.6%
406 CTAE Perkins Plus Reserve	19,986	18,000	18,000	17,791	(209)	-1.2%
406 CTAE Perkins Program Improvement	145,337	135,830	142,673	168,664	25,991	18.2%
404 Special Education Preschool	79,854	139,643	101,349	93,063	(8,286)	-8.2%
<i>Federal sub-total</i>	\$ 9,235,139	\$ 9,431,247	\$ 10,437,039	\$ 10,130,588	\$ (306,451)	-2.9%
State Grants						
<i>Fund #</i>						
106 Preschool Disability Services	124,049	138,017	139,643	197,764	58,121	41.6%
120 CTAE Agriculture Education Extended Day	41,156	39,420	41,737	44,548	2,811	6.7%
120 CTAE Agriculture Education Extended Year	17,329	16,598	17,573	19,337	1,764	10.0%
120 CTAE Extended Day	64,523	67,719	81,360	90,283	8,923	11.0%
120 CTAE Industry Certification Grant	5,000	5,000	6,751	-	(6,751)	-100.0%
120 CTAE Supervision	23,340	28,667	28,877	28,884	7	0.0%
120 CTAE Apprenticeship	36,486	36,890	37,635	-	(37,635)	-100.0%
560 Pre-Kindergarten	2,303,329	2,766,556	3,049,387	3,470,983	421,596	13.8%
100 Residential Treatment Centers	382,293	458,333	465,295	366,169	(99,126)	-21.3%
<i>State sub-total</i>	2,997,505	3,557,200	3,868,258	4,217,968	349,710	9.0%
Total Expenditures	12,232,644	12,988,447	14,305,297	14,348,556	43,259	0.3%

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 2023	Budget 2024	Budget 2025	\$ Change	% Change
Wages & Employee Benefits					
Instructional Salaries & Wages	\$ 1,101,214	\$ 1,794,820			
Parent Engagement Salaries & Wages	360,712	444,552			
Instructional Specialist Salaries & Wages	-	-			
Data Support Salaries & Wages	82,074	86,796			
General Administration Salaries & Wages	140,666	145,618			
Total Wages	1,684,666	2,471,786	2,616,319	144,533	5.8%
FICA Benefits	155,675	162,602			
TRS Benefits	435,113	412,805			
Workers' Compensation Benefits	17,407	18,358			
Medicare Benefits	36,409	38,034			
State Health Benefits	577,773	567,710			
Total Employee Benefits	1,222,377	1,199,509	1,367,954	168,445	14.0%
Total Wages & Employee Benefits	2,907,043	3,671,295	3,984,273	312,978	8.5%
Other Expenditures					
Instructional	596,914	576,843			
Parent Engagement	62,339	65,223			
Professional Development	902,192	410,525			
Administrative	166,880	124,430			
Homeless Set-Aside	5,000	5,000			
Foster Care Set-Aside	14,026	4,850			
Total Other Expenditures	1,747,351	1,186,871	784,730	(402,141)	-33.9%
TOTAL	\$ 4,654,394	\$ 4,858,166	\$ 4,769,003	\$ (89,163)	-1.8%

**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 2023	Budget 2024	Budget 2025	\$ Change	% Change
Wages & Employee Benefits					
Instructional Salaries & Wages	\$ 64,194	\$ 85,157			
Total Wages	64,194	85,157	128,783	43,626	51.2%
FICA Benefits	3,980	5,466			
TRS Benefits	12,825	17,613			
Workers' Compensation Benefits	449	617			
Medicare Benefits	931	1,278			
State Health Benefits	22,680	41,640			
Total Employee Benefits	40,865	66,614	69,194	2,580	3.9%
Total Wages & Employee Benefits	105,059	151,771	197,977	46,206	30.4%
Other Expenditures					
Instructional	50,144	80,980			
Professional Development	66,690	44,500			
Administrative	7,994	8,521			
Total Other Expenditures	124,828	134,001	46,961	(87,040)	-65.0%
TOTAL	\$ 229,887	\$ 285,772	\$ 244,938	(40,834)	-14.3%

**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 2023	Budget 2024	Budget 2025	\$ Change	% Change
Wages & Employee Benefits					
Administrative Salaries & Wages	\$ 196,083	\$ 190,656			
Substitute Salaries & Wages	-	-			
Supplemental Salaries & Wages	50,187	50,187			
Total Wages	246,270	240,843	212,733	(28,110)	-11.7%
FICA Benefits	11,902	12,157			
TRS Benefits	38,353	39,177			
Workers' Compensation Benefits	1,344	1,373			
Medicare Benefits	2,782	2,843			
State Health Benefits	23,247	38,819			
Total Employee Benefits	77,628	94,369	79,187	(15,182)	-16.1%
Total Wages & Employee Benefits	323,898	335,212	291,920	(43,292)	-12.9%
Other Expenditures					
Consultants	-	-			
Travel	-	2,942			
Software	-	-			
Registration Fees	-	-			
Audit/Indirect Costs	11,424	9,375			
Private School Set-Aside	16,336	16,358			
Transfer to Title I, Part A Funds	245,000	250,000			
Total Other Expenditures	272,760	278,675	378,227	99,552	35.7%
TOTAL	\$ 596,658	\$ 613,887	\$ 670,147	56,260	9.2%

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 2023	Budget 2024	Budget 2025	\$ Change	% Change
Wages & Employee Benefits					
Instructional Salaries & Wages	\$ 2,366	\$ 32,000			
Parent Engagement Salaries & Wages	-	-			
Extended Learning Salaries & Wages	-	-			
Professional Development Salaries & Wages	10,800	9,000			
General Administration Salaries & Wages	-	-			
Total Wages	13,166	41,000	9,600	(31,400)	-76.6%
FICA Benefits	1,293	2,367			
TRS Benefits	1,263	1,820			
Workers' Compensation Benefits	49	-			
Medicare Benefits	3,185	1,651			
Total Employee Benefits	5,790	5,838	672	(5,166)	-88.5%
Total Wages & Employee Benefits	18,956	46,838	10,272	(36,566)	-78.1%
Other Expenditures					
Instructional	17,428	37,287			
Parent Engagement	8,393	6,326			
Professional Development	24,947	12,830			
Extended Learning Transportation	-	-			
Total Other Expenditures	50,768	56,443	7,369	(49,074)	-86.9%
TOTAL	\$ 69,724	\$ 103,281	\$ 17,641	(85,640)	-82.9%

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 2023	Budget 2024	Budget 2025	\$ Change	% Change
Wages & Employee Benefits					
Instructional Salaries & Wages	\$ -	\$ -			
Administrative Salaries & Wages	87,979	89,979			
Supplemental Salaries & Wages	25,400	25,400			
Total Wages	113,379	115,379	114,705	(674)	-0.6%
FICA Benefits	6,720	8,344			
TRS Benefits	21,654	22,054			
Workers' Compensation Benefits	759	773			
Medicare Benefits	1,572	1,601			
State Health Benefits	11,340	18,960			
Total Employee Benefits	42,045	51,732	56,542	4,810	9.3%
Total Wages & Employee Benefits	155,424	167,111	171,247	4,136	2.5%
Other Expenditures					
Instructional	137,700	154,750			
Travel	8,008	9,000			
Registration	1,047	6,047			
Administrative	6,340	7,014			
Private School Set-Aside	8,489	6,812			
8th Grade Keystone Program Transportation	-	-			
Total Other Expenditures	161,584	183,623	166,790	(16,833)	-9.2%
TOTAL	\$ 317,008	\$ 350,734	\$ 338,037	(12,697)	-3.6%

**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 2023	Budget 2024	Budget 2025	\$ Change	% Change
Wages & Employee Benefits					
Administrative Salaries & Wages	\$ 168,015	\$ 221,815			
Instructional Salaries & Wages	34,331	16,346			
Total Wages	202,346	238,161	199,000	(39,161)	-16.44%
FICA Benefits	11,564	12,286			
TRS Benefits	20,798	33,416			
Workers' Compensation Benefits	1,306	1,386			
Medicare Benefits	2,704	2,844			
State Health Benefits	34,020	41,640			
Total Employee Benefits	70,392	91,572	172,085	80,513	87.92%
Total Wages & Employee Benefits	272,738	329,733	371,085	41,352	12.54%
Other Expenditures					
Instructional	45,000	40,000			
Travel	7,500	4,097			
Registration	5,870	3,440			
Administrative	12,192	50,118			
Total Other Expenditures	70,562	97,655	344,328	246,673	252.60%
TOTAL	\$ 343,300	\$ 427,388	\$ 715,413	288,025	67.39%

**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 2022	Budget 2024	Budget 2025	\$ Change	% Change
Wages & Employee Benefits						
Supplemental Salaries & Wages	\$ 6,000	\$ 6,000	\$ 9,820			
Total Wages	6,000	6,000	9,820	8,000	(1,820)	-18.53%
FICA Benefits	372	372	496			
TRS Benefits	1,188	1,199	1,598			
Workers' Compensation Benefits	42	42	56			
Medicare Benefits	87	87	116			
State Health Benefits	-	-	-			
Total Employee Benefits	1,689	1,700	2,266	2,350	84	3.69%
Total Wages & Employee Benefits	7,689	7,700	12,086	10,350	(1,736)	-14.36%
Other Expenditures						
Instructional	5,000	-	-			
Travel	-	2,000	214			
Registration	1,803	2,000	-			
Administrative	1,656	2,002	2,168			
Student Transportation	33,692	41,590	101,260			
Total Other Expenditures	42,151	47,592	103,642	35,641	(68,001)	-65.61%
TOTAL	\$ 49,840.00	\$ 55,292.00	\$ 115,728.00	\$ 45,991.00	(69,737)	-60.26%

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 2023	Budget 2024	Budget 2025	\$ Change	% Change
Wages & Employee Benefits					
Instructional Salaries & Wages	\$ 970,194	\$ 1,170,000			
Extended Day Salaries & Wages	20,000	80,000			
Supplemental Salaries & Wages	43,750	51,000			
Parent Mentor Salaries & Wages	-	15,000			
Transportation Salaries & Wages	200,000	175,000			
Administrative Salaries & Wages	122,000	123,000			
Total Wages	1,355,944	1,614,000	1,482,211	(131,789)	-8.17%
FICA Benefits	105,276	100,068			
TRS Benefits	63,289	322,477			
Workers' Compensation Benefits	31,091	23,403			
Medicare Benefits	32,344	11,298			
State Health Benefits	650,000	797,754			
Total Employee Benefits	882,000	1,255,000	1,022,953	(232,047)	-18.49%
Total Wages & Employee Benefits	2,237,944	2,869,000	2,505,164	(363,836)	-12.68%
Other Expenditures					
Instructional	85,200	311,367			
Contracted Services	322,718	71,335			
Student Transportation	5,000	12,000			
Computer Equipment and Software	38,000	60,000			
Professional Learning	97,634	40,000			
Travel	30,724	1,335			
Administrative Costs	45,000	45,000			
Total Other Expenditures	624,276	541,037	537,780	(3,257)	-0.60%
TOTAL	\$ 2,862,220	\$ 3,410,037	\$ 3,042,944	(367,093)	-10.77%

**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 2023	Budget 2024	Budget 2025	\$ Change	% Change
Expenditures					
Instructional Materials and Supplies	\$ 5,333	\$ -			
Instructional Expendable Equipment	2,696	-			
Instructional Computer Equipment	-	-			
Instructional Resource Books	750	-			
Instructional Equipment	-	-			
Instructional Technology Supplies	512	-			
Travel	-	4,449			
Registration	-	5,250			
Hotel	-	325			
Total Other Expenditures	9,291	10,024	6,956	(3,068)	-30.61%
TOTAL	9,291	10,024	6,956	(3,068)	-33.02%

**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 2023	Budget 2024	Budget 2025	\$ Change	% Change
Wages & Employee Benefits					
Substitute Wages	\$ -	\$ -			
Total Wages & Employee Benefits	-	-	-	-	0.00%
Other Expenditures					
Instructional Software	-	-			
Purchased Professional Services	18,000	18,000			
Total Other Expenditures	18,000	18,000	17,791	(209)	-1.16%
TOTAL	18,000	18,000	17,791	(209)	-1.16%

**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 2023	Budget 2024	Budget 2025	\$ Change	% Change
Wages & Employee Benefits					
Supplemental Salaries & Wages	\$ -	\$ -			
Total Wages & Employee Benefits	-	-	1,736	1,736	0.00%
Other Expenditures					
Instructional Software	42,716	-			
Instructional Materials & Supplies	-	-			
Instructional Expendable Equipment	21,770	84,255			
Instructional Computer Equipment	38,499	47,370			
Instructional Resource Books	-	-			
Instructional Technology Equipment	21,584	10,298			
Professional Learning Travel	7,036	750			
Professional Learning Registration	4,225	-			
Total Other Expenditures	135,830	142,673	166,928	24,255	17.00%
TOTAL	135,830	142,673	168,664	25,991	18.22%

**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 2025	\$ Change	% Change
Wages & Employee Benefits					
Instructional Salaries & Wages	\$ 49,000	\$ 40,000			
Substitute Paraprofessional Wages	36,000	33,209			
Total Wages	85,000	73,209	24,263	(48,946)	-66.86%
FICA Benefits	5,000	1,100			
TRS Benefits	8,000	-			
Workers' Compensation Benefits	600	133			
Medicare Benefits	500	1,061			
State Health Benefits	30,000	9,000			
Total Employee Benefits	44,100	11,294	23,504	12,210	108.11%
Total Wages & Employee Benefits	129,100	84,503	47,767	(36,736)	-43.47%
Other Expenditures					
Instructional	10,543	15,346			
Professional Development	-	-			
Contracted Services (Preschool Evaluations)	-	-			
Administrative	-	1,500			
Total Other Expenditures	10,543	16,846	45,296	28,450	168.88%
TOTAL	\$ 139,643	\$ 101,349	\$ 93,063	(8,286)	-8.18%

**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 2023	Budget 2024	Budget 2025	\$ Change	% Change
Wages & Employee Benefits					
Instructional Salaries & Wages	\$ 90,000	\$ 85,000			
Total Wages	90,000	85,000	113,500	28,500	33.53%
FICA Benefits	4,500	5,000			
TRS Benefits	16,517	8,000			
Workers' Compensation Benefits	600	600			
Medicare Benefits	3,000	500			
State Health Benefits	23,400	30,000			
Total Employee Benefits	48,017	44,100	84,264	40,164	91.07%
Total Wages & Employee Benefits	138,017	129,100	197,764	68,664	53.19%
Other Expenditures					
Instructional Materials and Supplies	-	10,543	-		
Total Other Expenditures	-	10,543	-	(10,543)	-100.00%
TOTAL	138,017	139,643	197,764	58,121	41.62%

**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 2023	Budget 2024	Budget 2025	\$ Change	% Change
Wages & Employee Benefits					
Extended Day Salaries & Wages	\$ 39,420	\$ 41,737			
Total Wages & Employee Benefits	39,420	41,737	44,548	2,811	6.74%
Other Expenditures					
Instructional Materials & Supplies	-	-	-		
Instructional Expendable Equipment	-	-	-		
Total Other Expenditures	-	-	-	-	0.00%
TOTAL	39,420	41,737	44,548	2,811	6.74%

**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 2023	Budget 2024	Budget 2025	\$ Change	% Change
Wages & Employee Benefits					
Extended Year Salaries & Wages	\$ 16,598	\$ 17,573			
Total Wages & Employee Benefits	16,598	17,573	19,337	1,764	10.04%
TOTAL	\$ 16,598	\$ 17,573	\$ 19,337	\$ 1,764	10.04%

**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 2023	Budget 2024	Budget 2025	\$ Change	% Change
Wages & Employee Benefits					
Extended Day Salaries & Wages	\$ 67,719	\$ 81,360			
Total Wages & Employee Benefits	67,719	81,360	90,283	8,923	10.97%
TOTAL	\$ 67,719	\$ 81,360	\$ 90,283	\$ 8,923	10.97%

**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 2023	Budget 2024	Budget 2025	\$ Change	% Change
Wages & Employee Benefits					
Subs to prepare for certification activities	\$ -	\$ 322			
Total Wages & Employee Benefits	-	322		(322)	-100.00%
Expenditures					
Instructional Materials and Supplies	-	1,751			
Instructional Expendable Equipment	3,200	4,678			
Instructional Software	-	-			
Registration	1,800	-			
Purchased Professional Services	-	-			
Total Expenditures	5,000	6,429		(6,429)	-100.00%
TOTAL	5,000	6,751		(6,751)	-100.00%

**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 Equivalent (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 2023	Budget 2024	Budget 2025	\$ Change	% Change
Wages & Employee Benefits					
System Directors Salaries & Wages	\$ 14,331	\$ 14,441			
School Directors Salaries & Wages	14,336	14,436			
Total Wages & Employee Benefits	28,667	28,877	28,884	7	0.02%
TOTAL	28,667	28,877	28,884	7	0.02%

**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 Equivalent (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 2023	Budget 2024	Budget 2025	\$ Change	% Change
Wages & Employee Benefits					
System YAP Salaries & Wages	\$ 36,890	\$ 37,635			
Total Wages & Employee Benefits	36,890	37,635		(37,635)	-100.00%
TOTAL	36,890	37,635		(37,635)	-100.00%

**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 2023	Budget 2024	Budget 2025	\$ Change	% Change
Wages & Employee Benefits					
Instructional Salaries & Wages	\$ 1,738,998	\$ 2,018,475			
General Administration Salaries & Wages	-	-			
Total Wages	1,738,998	2,018,475	1,978,857	(39,618)	-2.0%
FICA Benefits	107,818	125,145			
TRS Benefits	347,452	403,291			
Workers' Compensation Benefits	12,173	14,129			
Medicare Benefits	25,215	29,267			
State Health Benefits	396,900	436,080			
Total Employee Benefits	889,558	1,007,912	1,131,468	123,556	12.3%
Total Wages & Employee Benefits	2,628,556	3,026,387	3,110,325	83,938	2.8%
Other Expenditures					
Instructional	138,000	23,000			
Total Other Expenditures	138,000	23,000	360,658	337,658	1468.1%
TOTAL	\$ 2,766,556	\$ 3,049,387	\$ 3,470,983	421,596	13.8%

**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 2023	Budget 2024	Budget 2025	\$ Change	% Change
Wages & Employee Benefits					
Instructional Salaries & Wages	\$ 348,204	\$ 361,609			
Total Wages	348,204	361,609	366,169	4,560	1.26%
FICA Benefits	23,899	22,420			
TRS Benefits	37,553	71,765			
Workers' Compensation Benefits	18,448	2,532			
Medicare Benefits	19,192	5,244			
Total Employee Benefits	99,092	101,960	-	(101,960)	-100.00%
Total Wages & Employee Benefits	447,296	463,569	366,169	(97,400)	-21.01%
Other Expenditures					
Instructional Materials and Supplies	9,537	226			
School Repairs and Maintenance	1,500	1,500			
Total Other Expenditures	11,037	1,726	-	(1,726)	-100.00%
TOTAL	458,333	465,295	366,169	(99,126)	-21.30%

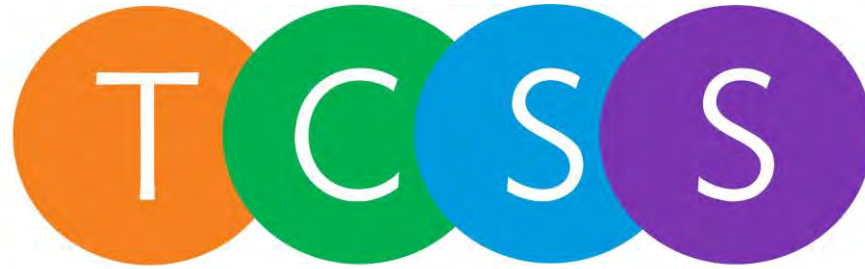


Troup County School System

A Place For Every Kid

FY 2026 TCSS Budget
 Cost Center Data Sheet
 School Nutrition - Director of School Nutrition

Description	FY 2024-25 Budget	FY 2025-26 Proposed Budget	Increase/Decrease from Prior Year	Percent Change from Prior Year
Revenue				
Supplemental Sales	300,000	270,000	(30,000)	-10.00%
Adult Meals	120,000	25,000	(95,000)	-79.17%
Other Local Revenues	52,172	10,000	(42,172)	-80.83%
State Grant	225,000	225,000	-	0.00%
Federal Grant	5,850,000	5,850,000	-	0.00%
Federal Breakfast Program	2,009,979	2,050,000	40,021	1.99%
Federal Snacks Program	90,745	90,800	55	0.06%
Supper Program	200,000	200,000	-	0.00%
USDA Commodities	601,569	522,816	(78,753)	-13.09%
Chartwells Payroll Credit	1,785,236	2,000,000	214,764	12.03%
Total Revenue	11,234,701	11,243,616	8,915	0.08%
Expense				
Salaries & Benefits	2,317,375	2,200,000	(117,375)	-5.06%
Commodity Hauling	24,473	19,800	(4,673)	-19.09%
Other Purchased Services	3,018	0	(3,018)	-100.00%
Food Usage (Management)	5,626,239	6,432,677	806,438	14.33%
USDA Purchases	619,616	522,816	(96,800)	-15.62%
Total FSMC Expenses	8,590,721	9,175,293	584,572	6.80%
Purchased Professional Services	28,494	27,790	(704)	-2.47%
Grease Traps	53,519	53,480	(39)	-0.07%
Repairs/Maintenance	155,692	77,300	(78,392)	-50.35%
Other Property Services	9,462	10,042	580	6.13%
Travel	8,012	7,500	(512)	-6.39%
Supplies	61,095	58,200	(2,895)	-4.74%
Expendable Equipment	61,665	30,070	(31,595)	-51.24%
Equipment	82,321	160,000	77,679	94.36%
Depreciation	888,043	251,698	(636,345)	-71.66%
Registration Fees/Dues	3,128	3,500	372	11.89%
Total TCSS Expenses	1,351,431	679,580	(671,851)	-49.71%
Grand Total Expenses	9,942,152	9,854,873	(87,279)	-0.88%
Excess Revenue (Deficit)	1,292,549	1,388,743	96,194	7.44%



Troup County School System

A Place For Every Kid

Supplemental Information



Troup County School System
A Place For Every Kid

FY 2025/2026 TCSS Staffing General Fund Allocation Standards

GRADE LEVEL: ELEMENTARY SCHOOLS (K-5)

Position	Description
Principal	One (1) full-time Principal for each elementary school
Assistant Principal	One (1) full-time AP at each elementary school for enrollment 1 – 624 Two (2) full-time AP at each elementary school for enrollment 625 – 999 (including Pre-K)
	Base = 1.0
	625-999 = 2.0
Media	One (1) full-time Media Specialist at each elementary school Half (0.5) Media Specialist for enrollment less than 300
Guidance Counselor	One (1) full-time counselor for each elementary school
	Base = 1.0
Clerical	Two (2) clerical positions for each elementary school (includes Sr. Admin Asst. and Bookkeeper duties)
	Sr. Admin = 1.0
	Bookkeeper = 1.0
Nurse	One (1) full-time Nurse for each elementary school
Security	One (1) School Resource Officer (SRO) for each elementary school

Classroom Teachers	School-wide 21.5:1 student/ teacher ratio for Tier 1 schools and 23:1 student/teacher ratio for the remaining schools		
	Tier 1: BWES, CES, CVES, EKES, FFES, HVES, & WPES	=	21.5:1 ratio
	Tier 2: HCES, HHES, LCES, & RES	=	23:1 ratio
EIP	Based 15% of student enrollment with a teacher pupil ratio of 28 (14+14):1		
Gifted Teachers	One (1) full-time Gifted Teacher for each elementary school		
Art & Music	Base	=	0.5
	400-999	=	1.0
Physical Education	At least one (1) P.E. Teacher for all elementary schools		
	Base	=	1.0
	650-999	=	2.0
Paraprofessionals	One (1) paraprofessional per Kindergarten classroom One (1) media center paraprofessional		
Exceptional Education	Based on student need. The guidelines include number of students with disabilities served multiplied by 3 then divide by the number of segments (30 segments for elementary) equals allotment. An allotment is defined as one teacher or two paraprofessionals.		
Speech	Based on student need		
ESOL	Approximately one (1) teacher for 50 identified students		
Custodial	1	per	22,000 sq. ft.

GRADE LEVEL: MIDDLE SCHOOLS (6-8)

Position	Description
Principal	One (1) full-time Principal for each middle school
Assistant Principal	Three (3) full-time Assistant Principals at each middle school (2 AP & 1 AP/Registrar)
	Assistant Principal = 2.0
	Assistant Principal/Registrar = 1.0
Media	One (1) full-time Media Specialist at each middle school
Guidance Counselor	Two (2) full-time Counselors at CMS & three (3) at GNMS and LCMS due to higher enrollment
	Base = 2.0
	750-1,249 = 3.0
Clerical	Five (5) clerical positions each at GNMS and LCMS Four (4) clerical positions at CMS
	Base = 4.0
	750-1,249 = 5.0
Nurse	One (1) full-time Nurse for each middle school
Security	One (1) School Resource Officer (SRO) One (1) Campus Security Officer (CSO) + 1 floater for system

Classroom Teachers	Middle School staffing formula uses a target ratio of 26.5:1. The formula is based on teachers teaching 4 of 6 student periods.											
	# of students	Multiplied By	Student Classes Per day	Divided by	Teacher Teaching Periods	Divided by	Ratio	Equals	# of Positions			
	#	X	6	/	4	/	26.5	=	# allocated			
Paraprofessionals	One (1) full-time media center paraprofessional One (1) full-time ISS paraprofessional											
Exceptional Education	Based on student need											
Speech	Based on student need											
ESOL	Approximately one (1) teacher for 50 identified students											
Custodial	<table border="1" data-bbox="577 954 1789 1000"> <tr> <td data-bbox="577 954 974 1000">1</td> <td data-bbox="978 954 1392 1000">per</td> <td data-bbox="1396 954 1789 1000">22,000 sq. ft.</td> </tr> </table>									1	per	22,000 sq. ft.
1	per	22,000 sq. ft.										

GRADE LEVEL: HIGH SCHOOLS (9-12)

Position	Description						
Principal	One (1) full-time Principal for each high school						
Assistant Principal	<p>Four (4) full-time APs at LHS and THS (2 AP, 1AP/CTAE & 1 AP/Registrar) due to higher enrollment Three (3) Full-time APs at CHS (1 AP, 1 AP/CTAE, & 1 AP/Registrar)</p> <table border="1"> <tr> <td>Base</td> <td>=</td> <td>3.0</td> </tr> <tr> <td>1,250-1,999</td> <td>=</td> <td>4.0</td> </tr> </table>	Base	=	3.0	1,250-1,999	=	4.0
Base	=	3.0					
1,250-1,999	=	4.0					
Media	One (1) full-time Media Specialist at each high school						
Guidance Counselor	<p>Three (3) full-time Counselors at LHS & THS due to higher enrollment and two (2) at CHS</p> <table border="1"> <tr> <td>Base</td> <td>=</td> <td>2.0</td> </tr> <tr> <td>1,250-1,999</td> <td>=</td> <td>3.0</td> </tr> </table>	Base	=	2.0	1,250-1,999	=	3.0
Base	=	2.0					
1,250-1,999	=	3.0					
Athletic Director	One (1) full-time Athletic Director at each high school						
Graduation Coach	One (1) full-time Graduation Coach at each high school						
Clerical	<p>Seven (7) clerical positions for each high school</p> <table border="1"> <tr> <td>Base</td> <td>=</td> <td>7.0</td> </tr> </table>	Base	=	7.0			
Base	=	7.0					
Nurse	One (1) full-time Nurse for each high school						
Security	<p>One (1) School Resource Officer (SRO) One (1) Campus Security Officer (CSO) + 1 floater for system</p>						

Classroom Teachers	<p>High School staffing formula uses a target ratio of 26:1. The formula is based on teachers teaching 3 of 4 student periods (formula also takes into consideration that TC3, Work-based Learning, ThINC, and Dual Enrollment students are not at school for all/some classes)</p> <table border="1" data-bbox="583 256 1785 467"> <thead> <tr> <th data-bbox="583 256 722 394"># of students</th> <th data-bbox="722 256 877 394">Multiplied By</th> <th data-bbox="877 256 1026 394">Student Classes Per day</th> <th data-bbox="1026 256 1150 394">Divided by</th> <th data-bbox="1150 256 1295 394">Teacher Teaching Periods</th> <th data-bbox="1295 256 1425 394">Divided by</th> <th data-bbox="1425 256 1522 394">Ratio</th> <th data-bbox="1522 256 1644 394">Equals</th> <th data-bbox="1644 256 1785 394"># of Positions</th> </tr> </thead> <tbody> <tr> <td data-bbox="583 394 722 467">#</td> <td data-bbox="722 394 877 467">X</td> <td data-bbox="877 394 1026 467">4</td> <td data-bbox="1026 394 1150 467">/</td> <td data-bbox="1150 394 1295 467">3</td> <td data-bbox="1295 394 1425 467">/</td> <td data-bbox="1425 394 1522 467">26</td> <td data-bbox="1522 394 1644 467">=</td> <td data-bbox="1644 394 1785 467"># allocated</td> </tr> </tbody> </table>	# of students	Multiplied By	Student Classes Per day	Divided by	Teacher Teaching Periods	Divided by	Ratio	Equals	# of Positions	#	X	4	/	3	/	26	=	# allocated
# of students	Multiplied By	Student Classes Per day	Divided by	Teacher Teaching Periods	Divided by	Ratio	Equals	# of Positions											
#	X	4	/	3	/	26	=	# allocated											
ROTC Instructors	Approved units two (2) at CHS and THS																		
Paraprofessionals	<p>One (1) full-time media center paraprofessional One (1) full-time ISS paraprofessional</p>																		
Exceptional Education	Based on student need																		
Speech	Based on student need																		
ESOL	Approximately one (1) teacher for 100 identified students																		
Custodial	<table border="1" data-bbox="583 1003 1785 1052"> <tr> <td data-bbox="583 1003 995 1052">1</td> <td data-bbox="995 1003 1367 1052">per</td> <td data-bbox="1367 1003 1785 1052">25,000 sq. ft.</td> </tr> </table>	1	per	25,000 sq. ft.															
1	per	25,000 sq. ft.																	

ORCHESTRA

Position	Description
Orchestra Teachers	Six (6) full-time orchestra teachers (allocated to secondary but serve elementary schools as well)

PROGRAMS
THE HOPE ACADEMY

Position	Description			
Principal	One (1) full-time Principal			
Assistant Principal	One (1) full-time Assistant Principal			
Media	N/A			
Guidance Counselor	One (1) full-time counselor			
Clerical	One (1) full-time clerical position			
Classroom Teachers	Eight (8) full-time teaching positions			
Exceptional Education	One (1) full-time teacher			
Speech	Based on student need			
ESOL	Based on student need			
Custodial	<table border="1" style="width: 100%;"> <tr> <td style="width: 33%;">1</td> <td style="width: 33%;">per</td> <td style="width: 33%;">facility</td> </tr> </table>	1	per	facility
1	per	facility		

THINC ACADEMY

Position	Description			
CEO	One (1) full-time CEO			
Principal	One (1) full-time Principal (currently unfilled)			
Assistant Principal	Two (2) full-time Assistant Principals			
Youth Apprenticeship Program Director	One (1) full-time Youth Apprenticeship Program Director			
Media	N/A			
Guidance Counselor	Half (0.50) guidance counselor (shared with TC3)			
Clerical	Four (4) full-time clerical positions			
Classroom Teachers	Eighteen (18) full-time teaching positions (including ten (10) CTAE positions)			
Exceptional Education	One (1) full-time teacher			
Speech	Non-school-based teacher assigned, based on student need			
ESOL	Based on student need			
Custodial	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">1</td> <td style="width: 33%; text-align: center;">per</td> <td style="width: 33%; text-align: center;">facility</td> </tr> </table>	1	per	facility
1	per	facility		

TC3 (Troup County Career Center)

Position	Description			
Principal	One (1) full-time Principal			
Assistant Principal	One (1) full-time assistant Principal			
Media	N/A			
Guidance Counselor	Half (0.50) guidance counselor (shared with Thinc Academy)			
Clerical	Two (2) full-time clerical positions			
Classroom Teachers	Seven (7) full-time teaching positions			
Exceptional Education	One (1) full-time teacher (currently 2 part-time teachers)			
Speech	Based on student need			
ESOL	Based on student need			
Custodial	<table border="1" data-bbox="579 1097 1803 1143"> <tr> <td data-bbox="579 1097 993 1143">1</td> <td data-bbox="993 1097 1367 1143">per</td> <td data-bbox="1367 1097 1803 1143">facility</td> </tr> </table>	1	per	facility
1	per	facility		

GNETS (GA Network for Educational & Therapeutic Services)

Position	Description
Coordinator	Two (2) full-time Coordinators
Classroom Teachers	Four (4) full-time Teachers (Ex-Ed) (Supported by five (5) IDEA-funded paraprofessionals)

New Ventures

Position	Description
Teacher	One (1) full-time Teacher (Ex-Ed) (Supported by one (1) IDEA-funded paraprofessionals)

Formula Allotments 2025-2026

For Co Teaching & Resource Special Education Services (General Education)

Elementary Schools

Multiple 3 (max segments) times the number of SWDs in the general education setting. Divide that by 5 students per segment. That gives you the number of teacher segments needed. Then divide that by 6 segments (elementary teachers serve). That will give you the number of allotments needed to cover the segments. You can define an allotment as one teacher or two paraprofessionals.

Middle Schools

Multiple 2.5 (average segments served) times the number of SWDs in the general education setting per year. That gives you the student segments needed. Divide that by (7) the number of students in each segment. That gives you the number of teacher segments needed for the year. Divide by 4 (LCMS) and 5 (CMS and GNMS) teacher segments per year. That will give you the number of teacher segments needed to cover the instructional segments. You can define an allotment as one teacher or two paraprofessionals.

High Schools

Multiple 3 (average segments served) times the number of SWDs in the general education setting per year. That gives you the student segments needed. Divide that by (8) the number of students in each segment. That gives you the number of teacher segments needed for the year. Divide by 6 teacher segments per year (teach 3 per semester on block). That will give you the number of teacher segments needed to cover the instructional segments. You can define an allotment as one teacher or two paraprofessionals.

We also take into account THINC, TCCC, and HOPE placements. 2024-2025: 52 at THINC, 28 TCCC, 21 HOPE

Guidelines for self-contained behavior disorder class, adolescent programs, and autism class

[BD Classroom guidelines](#)

[AUT Academic classroom](#)

[GNETS TCSS Procedures](#)

[GNETS Classroom guidelines](#)

	Georgia Rule With Paraprofessional	Troup Allocation With Paraprofessional	Additional paraprofessional (2 paras in class)
BD (Elem & Middle)	11	8	11
GNETS (High)	11	8	10
GNETS (Elem & Middle)	11	6	8
AUT (Elem)	8	6	8

Speech Language Services

	Caseload*
Full	35-55
Half	18-34
Fourth	17 or less

- Depending on the frequency and severity of needs as well as assistive technology needs

Formula for Self-Contained Allotments

Each self-contained class will have a paraprofessional assigned to the class. Additional paraprofessionals will be allotted per self-contained class when the class approaches 2 students of the approved maximum indicated in the chart below or as documented by student need in an IEP.

	Georgia Rule With paraprofessional	Troup Allocation With paraprofessional	Additional paraprofessional (2 paras in class)
MID	13	11	13
MOID	11	9	11
SID	7	6	8
PID	6	5	7

Note: The placement of students with a primary exceptionality of traumatic brain injury, other health impairments, significant developmental delays, and autism in the above program areas will not change class size.

The Georgia Department of Education (GADOE) has a law (160-4-7-.14) that specifies class sizes by program for special education.

Maximum class size:

Pre-Kindergarten (required to have 1 teacher & 1 paraprofessional):

- Full day: 8
- Part day: 12
- Community: N/A

Intellectual Disabilities (ID):

- Mild ID self-contained or resource: 10 (without a para); 13 (with a para)
- Moderate ID self-contained, must have a para: 11
- Severe ID self-contained, must have a para: 7
- Profound ID self-contained, must have a para: 6

Emotional and Behavioral Disorders (EBD):

- Self-contained: 8 (without para); 11 (with para)
- Resource EBD: 7 (without para); 10 (with para)

Position	Elementary	Middle	High
Principal	1 per school	1 per school	1 per school
Asst. Principal	1 - 599 = 1.00 650 - 999 = 2.00	Asst. Principal = 2.00 Asst. Principal/Registrar = 1.00	1 - 1,249 = 3.00 1,250 - 1,999 = 4.00
Media	1 - 399 = 0.50 400 - 999 = 1.00	One (1) full-time Media Specialist at each middle school	One (1) full-time Media Specialist at each high school
Guidance Counselor	1 - 749 = 1.00 750 - 999 = 1.50	1 - 749 = 2.00 750 - 1,249 = 3.00	1 - 1,249 = 2.00 1,250 - 1,999 = 3.00
Graduation Coach	N/A	N/A	One (1) full-time Graduation Coach at each high school
Clerical	Sr. Admin = 1.00 Bookkeeper = 1.00	1 - 749 = 4.00 750 - 1,249 = 5.00	Seven (7) clerical positions for each high school
Classroom Teachers	School-wide 21.5:1 student/ teacher ratio for Tier 1 schools and 23:1 for remaining schools	Middle School staffing formula uses a target ratio of 26.5:1	High School staffing formula uses a target ratio of 26:1
Art Music	1 -399 = 0.50 400-999 =1.00	N/A	N/A
ESOL	Based on student need	Based on student need	Based on student need

Position	Elementary	Middle	High
Gifted	1 per school	N/A	N/A
Exceptional Education	Based on student need	Based on student need	Based on student need
Speech	Based on student need	Based on student need	Based on student need
Custodial	1 per 22,000 sq. ft.	1 per 22,000 sq. ft.	1 per 25,000 sq. ft.

TEACHER ALLOCATIONS - ELEMENTARY DIVISION

	25/26 Proj. Enroll	Allocation Classroom (511000)	EIP Teachers (511000)	Promise/ TSI/Extra Support (511000)	25-26 Sub-Total (Class, EIP, & TSI)	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 94%	250	12.0	1.00	1.00	14.0	2.0	0.3	1.0	0.5	0.5	0.5	1.0	0.5	1.0	21.3	
Callaway 81%	550	26.0	3.00	1.00	30.0	5.0	0.5	1.0	1.0	1.0	1.0	1.0	1.0	1.0	42.5	
Clearview 94%	625	30.0	3.00	1.00	34.0	4.0	0.5	1.0	1.0	1.0	1.0	1.0	1.0	1.0	45.5	
Ethel Kight 94%	590	28.0	3.00	0.00	31.0	4.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	43.0	
Franklin Forest 94%	660	31.0	4.00	1.00	36.0	6.0	0.3	1.0	1.0	1.0	1.0	2.0	1.0	1.0	50.3	
Hogansville 94%	445	21.0	2.00	2.00	25.0	3.0	0.2	1.0	1.0	1.0	1.0	1.0	1.0	1.0	35.2	
West Point 94%	409	20.0	2.00	1.00	23.0	3.0	0.3	1.0	0.5	1.0	1.0	1.0	1.0	1.0	32.8	
Tier 2 Schools																
Hillcrest 63%	340	15.0	2.00	1.00	18.0	4.0	0.2	1.0	0.5	0.5	0.5	1.0	1.0	1.0	27.7	
Hollis Hand 55%	520	23.0	3.00	0.00	26.0	5.0	0.3	1.0	1.5	1.0	1.0	1.0	1.0	1.0	38.8	
Long Cane 70%	590	26.0	3.00	0.00	29.0	5.0	0.3	1.0	1.0	1.0	1.0	1.0	1.0	1.0	41.3	
Rosemont 59%	510	23.0	3.00	1.00	27.0	5.0	0.2	1.0	1.0	1.0	1.0	1.0	1.0	1.0	39.2	
TCSS	5,489	255.0	29.00	9.00	293.0	46.0	4.0	11.0	10.0	10.0	10.0	12.0	10.5	11.0	417.5	
	26.0	2.0	(12.0)	3.0	(4.0)	3.0	-	-	(1.0)	4.5	4.5	-	-	-	7.0	
Tier 1 Schools	21.5	Greater than 80% Free & Reduced Lunch														
Tier 2 Schools	23	Less than 80% Free & Reduced Lunch														

* includes contracted SLP services

TEACHER ALLOCATIONS - MIDDLE DIVISION

	2025/26 Proj. Enroll	Classroom & Special Teachers	Additional Support	Academic Coach	EXED * (511000)	ESOL (511000)	Gifted (511000)	Speech (511000)	Counselor (517200)	Media (516500)	Grand Total
Callaway	639	37.0	1.0	1.0	8.0	0.5	In teacher allocations	1.0	2.0	1.0	51.5
94%						1.0					
Gardner Newman	965	55.0		1.0	10.0	1.0		1.0	3.0	1.0	72.0
94%											
Long Cane	935	53.0	2.5	1.0	12.0	0.0		1.0	3.0	1.0	73.5
94%											
TCSS	2,539	145.0	3.5	3.0	30.0	1.5	3.0	8.0	3.0	197.0	

	# of Students	Multiplied by	Student Classes Per day	Divided by	Teacher Teaching Periods	Divided by	Desired Ratio	Equals	Positions
Callaway	639	X	6	/	4	/	26.5	=	37
Gardner Newman	965	X	6	/	4	/	26.5	=	55
Long Cane	935	X	6	/	4	/	26.5	=	53
TCSS	2,539								
							Total Positions		145

TEACHER ALLOCATIONS - HIGH DIVISION												
	2025/26 Proj. Enroll	Allocation Classroom & Special Teachers (511000) (511800)	Additional Support	Work-Based Learning	EXED * (511000)	ESOL (511000)	Gifted (511000)	Speech* (511000)	Counselor (517200)	Media (516500)	Grad Coach (517800)	Grand Total
Callaway	940	42.0	2.0	1.0	9.0	0.3	In teacher allocations	0.5	2.0	1.0	1.0	58.8
94%												
LaGrange	1,420	63.0		1.0	12.0	0.3		0.5	3.0	1.0	1.0	81.8
37%												
Troup	1,324	58.0		1.0	11.0	0.3		0.5	3.0	1.0	1.0	75.8
35%												
TCSS	3,684	163.0	2.0	3.0	32.0	1.0	1.5	8.0	3.0	3.0	216.5	
Prior Year	3,610	166.0	0.0	0.0	29.0	1.0	0.0	1.5	8.0	3.0	3.0	211.5

* Last year CHS was allocated an additional position due programmatic needs.

	# of Students (-Spec. Prog.)	Multiplied by	Student Classes Per day	Divided by	Teacher Teaching Periods	Divided by	Desired Ratio	Equals	Positions
Callaway	816	X	4	/	3	/	26	=	42
LaGrange	1,217	X	4	/	3	/	26	=	63
Troup	1,113	X	4	/	3	/	26	=	58
TCSS	3,146								
Total Positions									163

* includes contracted SLP services

Enrollment Reductions for Special Programs

Callaway	#	% of day off campus	Students to Remove from Total
TC3 Students	37	1	37.0
WBL Students	97	0.25	24.3
THINC	101	0.5	50.5
PSO - Off Campus	50	0.25	12.5
		Rounded Sum	124.0

LaGrange		% of day off campus	Students to Remove from Total
TC3 Students	54	1	54
WBL Students	83	0.25	20.75
THINC	193	0.5	96.5
PSO - Off Campus	126	0.25	31.5
		Rounded Sum	203

Troup		% of day off campus	Students to Remove from Total
TC3 Students	56	1	56
WBL Students	99	0.25	24.75
THINC	224	0.5	112
PSO - Off Campus	71	0.25	17.75
		Rounded Sum	211



Allocations and Enrollment Information FY 2025-2026 Budget

SCHOOL	Cost Center	October	General Supplies	Special Supplies	Media	Vocational	Other	FY 2025-26	FY 2024-25	Change from FY 25
		2024 Enrollment						Total	Total	
Berta Weathersbee	30602	233	\$ 12,815	\$ 1,165	\$ 3,495	\$ -	\$ 1,748	\$ 19,223	\$ 20,213	\$ (991)
Callaway	36402	572	31,460	2,860	8,580	-	4,290	47,190	46,613	577
Clearview	34602	614	33,770	3,070	9,210	-	4,605	50,655	49,088	1,567
Ethel Kight	34502	613	33,715	3,065	9,195	-	4,598	50,573	45,705	4,868
Franklin Forest	36602	623	34,265	3,115	9,345	-	4,673	51,398	49,170	2,228
Hillcrest	34002	350	19,250	1,750	5,250	-	2,625	28,875	27,308	1,567
Hogansville	35102	419	23,045	2,095	6,285	-	3,143	34,568	35,475	(908)
Hollis Hand	30802	522	28,710	2,610	7,830	-	3,915	43,065	43,890	(825)
Long Cane	34102	561	30,855	2,805	8,415	-	4,208	46,283	47,273	(991)
Rosemont	34302	497	27,335	2,485	7,455	-	3,728	41,003	41,085	(83)
West Point	34402	406	22,330	2,030	6,090	-	3,045	33,495	34,485	(990)
Total Elementary		5,410	\$ 297,550	\$ 27,050	\$ 81,150	\$ -	\$ 40,575	\$ 446,325	\$ 440,305	\$ 6,020
Callaway	46002	656	\$ 39,360	\$ 3,280	\$ 9,840	\$ 6,560	\$ 4,920	\$ 63,960	\$ 69,908	\$ (5,948)
Gardner Newman	41502	963	57,780	4,815	14,445	9,630	7,223	93,893	99,450	(5,558)
Long Cane	45702	988	59,280	4,940	14,820	9,880	7,410	96,330	94,868	1,462
Total Middle		2,607	\$ 156,420	\$ 13,035	\$ 39,105	\$ 26,070	\$ 19,553	\$ 254,183	\$ 264,226	\$ (10,044)
Callaway	55602	930	60,450	\$ 4,650	\$ 13,950	\$ 41,850	\$ 6,975	\$ 127,875	\$ 129,113	\$ (1,238)
LaGrange	50302	1,399	90,935	6,995	20,985	62,955	10,493	192,363	178,888	13,475
Troup	54702	1,272	82,680	6,360	19,080	57,240	9,540	174,900	184,800	(9,900)
Total High		3,601	\$ 234,065	\$ 18,005	\$ 54,015	\$ 162,045	\$ 27,008	\$ 495,138	\$ 492,801	\$ 2,337
Total TCSS		11,618	\$ 688,035	\$ 58,090	\$ 174,270	\$ 188,115	\$ 87,135	\$ 1,195,645	\$ 1,197,332	\$ (1,687)

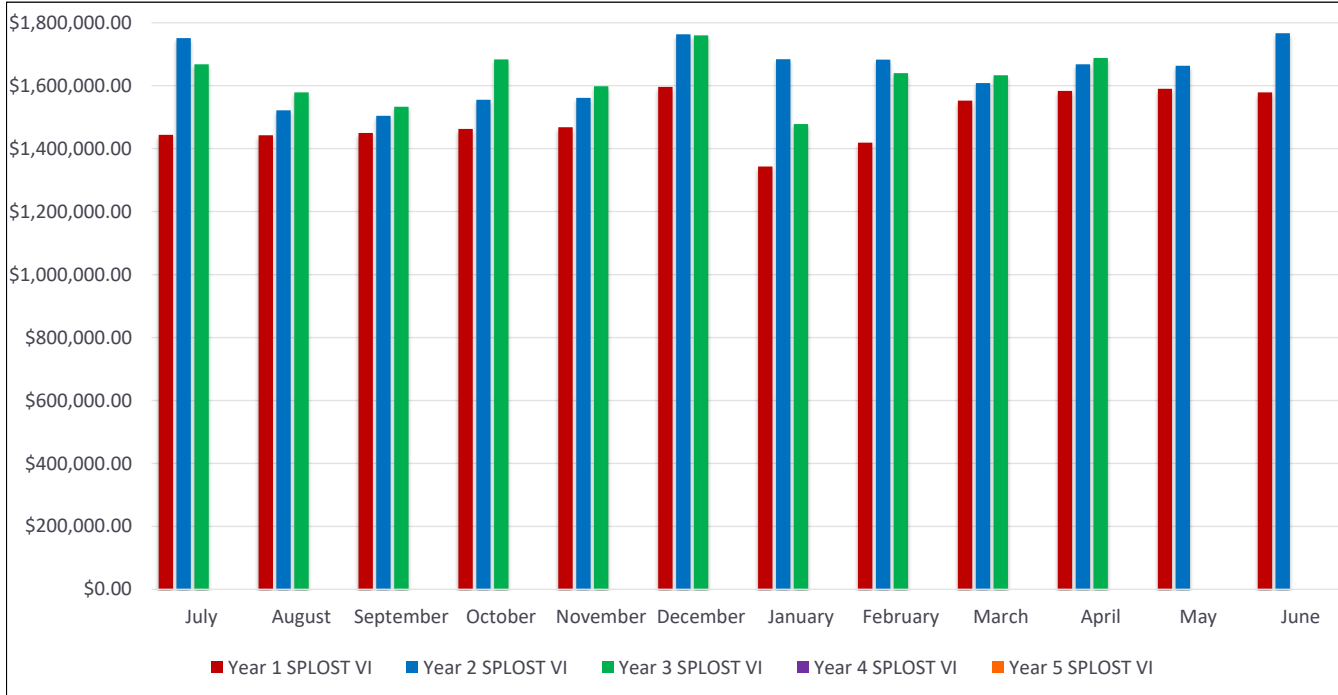
Total allocation amounts are budgeted to non-wage accounts in each school Cost Center. Schools then have discretion to adjust amounts in budget lines.

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:

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

SPLOST VI



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	\$ 1,667,873			\$ (83,664)
August	1,442,659	1,521,639	1,578,923			57,283
September	1,450,266	1,504,085	1,533,375			29,290
October	1,462,433	1,555,003	1,683,159			128,157
November	1,468,301	1,561,036	1,598,469			37,434
December	1,596,023	1,763,181	1,759,939			(3,242)
January	1,342,980	1,683,945	1,477,940			(206,005)
February	1,418,793	1,682,771	1,639,690			(43,081)
March	1,552,828	1,608,054	1,633,213			25,158
April	1,583,640	1,668,349	1,688,259			19,910
May	1,590,198	1,663,495				
June	1,578,520	1,766,844				
Total/Year	\$ 17,930,619	\$ 19,729,939	\$ 16,260,840	\$ -	\$ -	\$ (38,761)
Average Monthly Collection	\$ 1,494,218	\$ 1,644,162	\$ 1,626,084			
Total Collected To-Date		\$ 53,921,398		To-Date Expenditures		\$ 56,234,189
Authorized Future Collections			26,078,602	To-Date Encumbrances		\$ 7,877,735
	Sub-total	\$ 80,000,000			Sub-total	\$ 64,111,924

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

Basis of Accounting – The school division uses, for budgetary purposes, the modified accrual basis of accounting where revenues are recorded when susceptible to accrual (i.e., both measurable and available). Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than principal and interest on long-term debt which is recorded when due, are recorded when the related fund liability is incurred.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Disbursement – The expenditure of monies from an account.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- *Personnel Salaries/Wages* – further broken down by object classifications, e.g., teachers, subs, supplements, etc.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Georgia Department of Education

FY20 FUNCTION CODES

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

Georgia Department of Education

FY20 FUNCTION CODES

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

Georgia Department of Education

FY20 FUNCTION CODES

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

Georgia Department of Education

FY20 Title I Object Codes

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

Georgia Department of Education

FY20 Title I Object Codes

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

Georgia Department of Education

FY20 Title I Object Codes

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

Georgia Department of Education

FY20 Title I Object Codes

Code	Name	Description
260	WORKMEN COMPENSATION	Employer payment of Workmen Compensation premiums paid on behalf of employee.
280	BENEFIT IN LIEU OF SOCIAL SECURITY	Employer payment of Benefit in Lieu of Social Security paid on behalf of employee.
290	OTHER EMPLOYEE BENEFITS	Other Employee Benefits paid by employer on behalf of employee.
291	DENTAL INSURANCE	Employee benefits paid by employer on behalf of employee
293	ALTERNATIVE RETIREMENT	
300	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	Services which can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services and travel of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, therapists (physical/occupational/ mobility/ speech), etc. LUAs may assign objects within the 300 Series for each type of service provided but must combine all services for reporting to GDOE.
321	CONTRACTED SERVICE - TEACHERS	Charter schools
430	REPAIR AND MAINT SERVICES	(Not directly provided by school district personnel)
432	REPAIR AND MAINT - TECH RELATED	(Not directly provided by school district personnel) Hardware/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	SUPPLIES - TECHNOLOGY RELATED	Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software. Some examples are CDs, flash or jump drives, parallel cables, and monitor stands. E-readers, including Kindles and iPads, that fall below the capitalization thresholds should be reported here or 616 - Expendable Computer Equipment. Purchased software costs below the capitalization threshold should be reported in 612 – Computer Software. Licenses and fees for services such as subscriptions to research materials over the Internet should be reported under 532 Communications – Web-based Subscriptions and Licenses.
612	COMPUTER SOFTWARE	Expenditures for the purchase of computer software which has already been developed. Contracted services for developing software would be recorded in object 300.
615	EXPENDABLE EQUIPMENT	Items purchased with a per-unit cost of less than \$5000, which might otherwise be classified as "equipment" rather than "supplies". Examples: calculators, chairs, tables, projectors, video-cassette recorders, etc. An inventory of these items should be maintained for control purposes.
616	EXPENDABLE COMPUTER EQUIPMENT	Items purchased or Lease-Purchased with a per-unit cost of less than \$5000, which might otherwise be classified as "equipment" rather than "supplies." Examples: Printers, Disk Drives, computers, etc..
620	ENERGY	Expenditures for energy, including electricity, gas, oil, coal, gasoline, diesel fuel, and other services from public or private utilities.
640	Digital/Electronic Textbooks	Expenditures for the purchase of digital/electronic textbooks and workbooks used in the classroom or as instructional materials (including any licensing and software fees for these materials). Also would include the software licenses and fees for subscriptions for instructional materials over the Internet (such as downloads). For example, an electronic alternative to hardcopy textbook or workbook.
642	BOOKS (OTHER THAN TEXTBOOKS) AND PERIODICALS	Expenditures for the purchase of all books and periodicals (other than textbooks) available for general use, including reference books. The cost of binding and repairing reference books in the Media Center is reported here.

Georgia Department of Education

FY20 Title I Object Codes

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



▶ Vision

Our Vision is to be a school system that is adaptable and flexible while creating innovative programming that will prepare our students to pursue their passions, and ultimately to prepare them for post-secondary education and careers.



▶ Mission

The Troup County School System is committed to educating ALL students using creative and innovative strategies that provide *'A Place For Every Kid.'*



▶ Goals

1. Focus on Student Success and Well-Being.
2. Ensure Equitable Opportunities for All.
3. Focus on Recruiting, Inducting, and Retaining Quality Staff.
4. Cultivate the Capacity of the School System to Function as a Flexible and Adaptable Organization
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.



▶ Values

1. Connection
2. Equity
3. Achievement
4. Resilience
5. Integrity
6. Compassion

