

FY 2022-2023 ADOPTED BUDGET

Approved June 16, 2022

Troup County School System

Our Vision

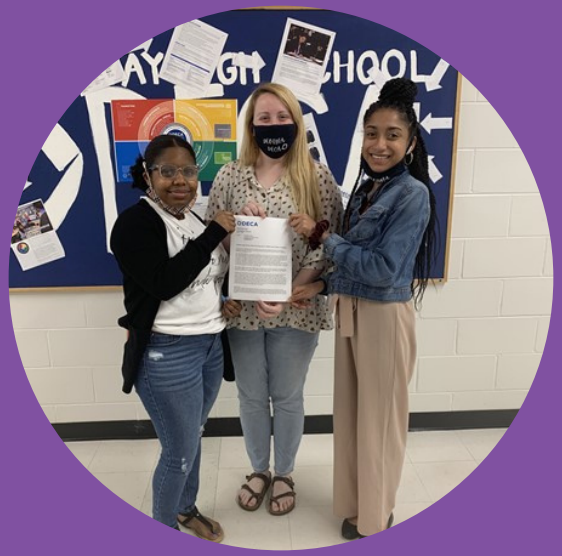
To be a school system that is adaptable and flexible while creating innovative programming that will prepare our students to pursue their passions, and ultimately to prepare them for post-secondary education and careers.



Our Mission



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

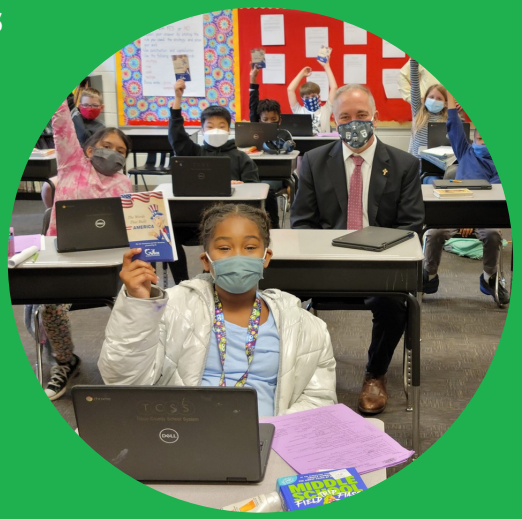


Our Values

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

Our 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 Organizations which Provide Services to Children.



TCSS

Troup County School System

Troup County School System

Your Future Starts Today

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Troup County School System

Your Future Starts Today

BOARD OF EDUCATION
Cathy Hunt, Chair
Brandon Brooks, Vice Chair
Ferrell Blair
Joe Franklin
Becky Grubbs
Tanya Jones-Cameron
Rev. Allen Simpson

TO: Troup County Board of Education:
- Cathy Hunt, Chairwoman
- Brandon Brooks, Vice Chairman
- Ferrell Blair
- Joe Franklin
- Becky Grubbs
- Tanya Jones-Cameron
- Reverend Allen Simpson

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

SUBJECT: 2022-2023 Budget Message

DATE: April 14, 2022

I am pleased to present my budget message for the 2022-2023 school year. I am honored to serve you and the Troup County community in my third year as the Superintendent of the Troup County School System (TCSS). I am convinced that the Troup County School System is built on the solid foundation of the past, is presently responding well to the current trends in society and education, and is poised to become a leader in educational practice, innovation, and results for students in the state of Georgia and the nation.

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

As you know, the past two years have been extraordinary on many levels. A look back at the previous two budgets --- As a result of the COVID-19 pandemic that began March 2020, the TCSS was immediately faced with a $7.5 million funding shortfall as we developed the FY2021 budget. We navigated that budget by reducing staff, using $2.5 million in CARES I stimulus money as well as $3.5 million in fund reserves. As we entered the FY2022 budget cycle last spring, we received better news from the state and federal

governments. The district received notification of another round of federal stimulus funds (CARES II) that assisted in offsetting budget deficits as well as to continuing funding of future expenses related to offering both in-person and virtual instruction. (Note – through budget amendments in FY2022, we have since moved the CARES II continuation of services line item to the general fund and made up for the deficit using fund balance). Additionally, the state restored 60% of the funding cuts from the spring of 2020. While this news was encouraging, it still left a gap as we developed the FY2022 budget. We ultimately navigated the FY2022 budget development process by utilizing reduced expenditures, increased state and local revenues and fund reserves.

As we develop the current FY2023 budget, we are fortunate that the state has restored all austerity reductions which brought us back to a full funding model. While we are fortunate to have remaining CARES III stimulus funds, we have become less reliant on those funds to manage and fully fund our operations and educational services. The current proposed budget will rely on current fully funded state revenues, local revenues and limited/if any fund reserves as we present a balanced budget. However, it is important to note that some of our expected expenses (e.g., nurses, partial virtual staff, cleaning, technology, HVAC, social workers) in the 2022-2023 budget cycle will continue to be funded utilizing CARES III funding as long as those expenses meet the criteria set forth by the federal government and fulfill state oversight.

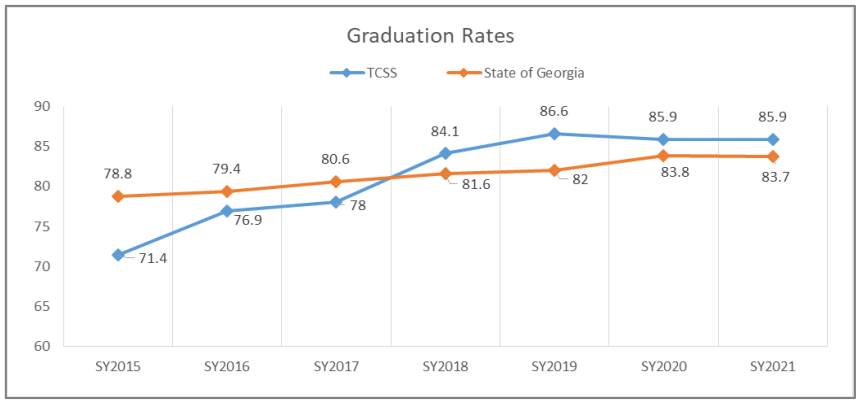
In this document, I am presenting a balanced operating fund budget bolstered by stimulus grant funding to support COVID-19 related positions which may or may not be needed in the future. Prior to presenting the details of the proposed budget, I will present current results of the School System and what the School System has identified as opportunities for growth and strategic goals for the coming year. The priorities outlined in this budget are the foundation of a comprehensive plan that will continue to evolve in the coming years.

Realizing Results

I present assessment results in this budget message because I believe that a budget should be built with student achievement in mind. Obviously, we want to be good stewards of the public trust and we must stay focused on our core business: student achievement and student well-being. In the spring 2020 Budget Message, I presented extensive assessment results from 2019 in English Language Arts, Reading, Mathematics, Social Studies and Science. I also presented extensive CCRPI data and illustrated comparisons to similar districts around the state. Unfortunately, all state assessments and subsequent CCRPI scores were suspended for the spring 2020 and therefore there was no state data to report in the FY2022 budget development. We did, however, present internal data (iReady) from SY2021 which provided some indication of student progress as we prepared for the Georgia Milestones Assessment (GMAS). In this year's budget message, I will reference graduation rate data, iReady interim assessment data, 2021 GMAS data as well as ACT and

Advanced Placement data. While the TCSS still lags behind state and national averages, we have shown slight improvement in some areas and I believe it is important to report the data as is and work to improve our overall academic performance in the coming year.

Graduation Rate

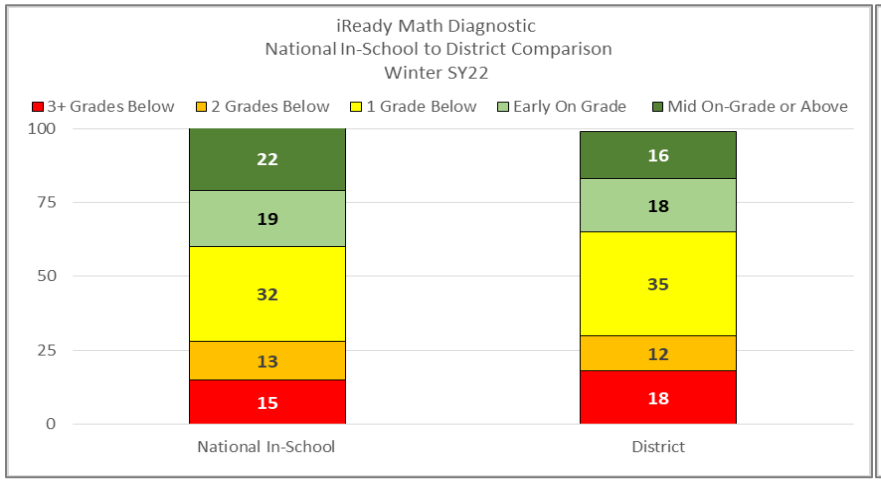


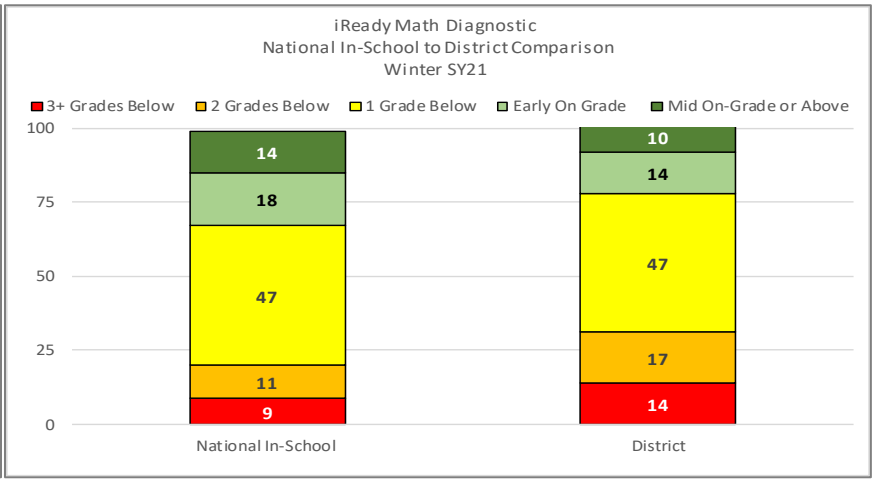
Since 2017, the Troup County high school graduation rate has increased from 78% to 85.9%. The School System's graduation rate has increased 15% since SY2015, and in SY2021, the TCSS graduation rate was 85.9 % which is 2.2% percentage points above the 83.7% average in the State of Georgia. This steady increase is attributed to the extensive use of data for early identification of credit deficient students and customized remediation plans designed to meet individual student needs. For the fourth year in a row, the Troup County School System's graduation rate was above the state average. TCSS students also continue to earn college credit while simultaneously earning high school credits in the state's Dual Enrollment program. As we discussed and planned in my first year, we have now developed the Troup County Career Center on the campuses of West Georgia Technical College (WGTC). Troup County Career Center has now grown to over 200 students. The program was first designed to specifically address graduation rate through a drop-out prevention and credit recovery model, but it is now expanded to allow students to pursue advanced CTAE options at WGTC utilizing the dual enrollment and Option Bravo (Option B) graduation option in the state of Georgia. The goal is to increase high school graduation as well as increase college credits earned in CTAE classes. This further enhances TCSS student opportunities supporting the school-to-work pipeline in the areas of industrial manufacturing, welding, healthcare, cosmetology, culinary arts and construction.

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

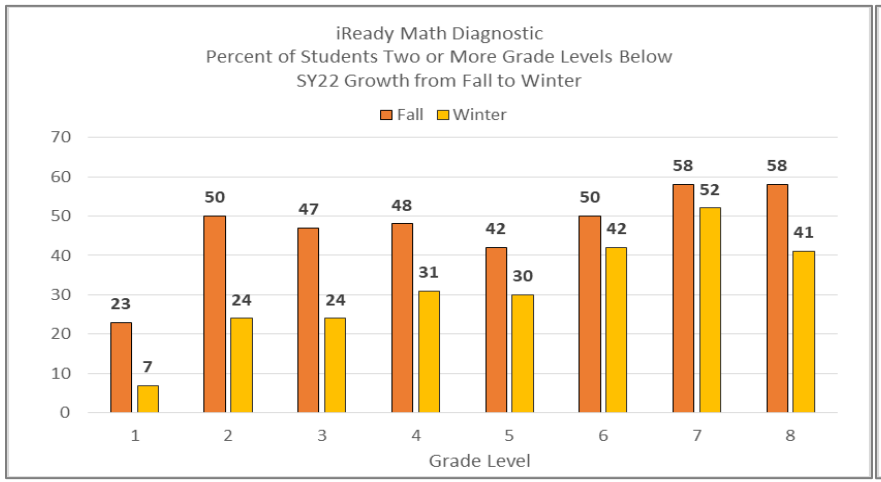
Academic Performance – iReady Mathematics

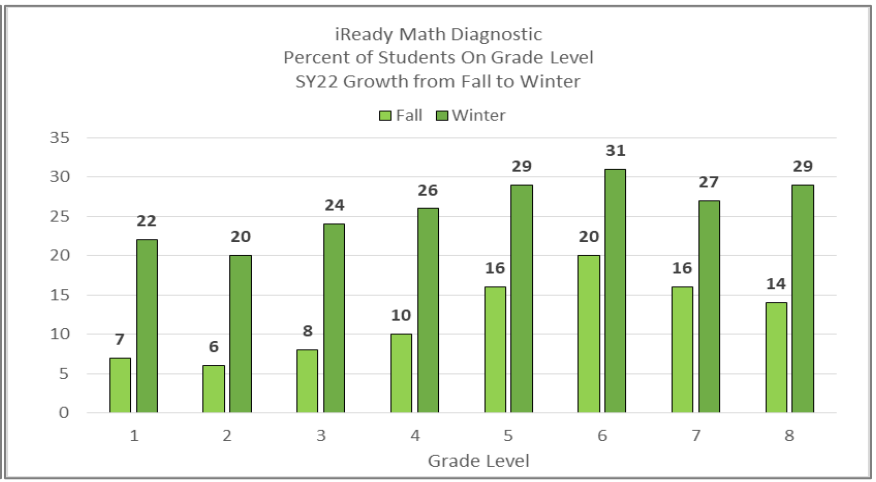
In math, the Troup County School System student performance is similar to National iReady data when compared with students across the nation who have been in-school during the 2021-2022 school year (first chart). While many of our students are still performing below grade level, the data is improved over the 2020-2021 data (second chart).



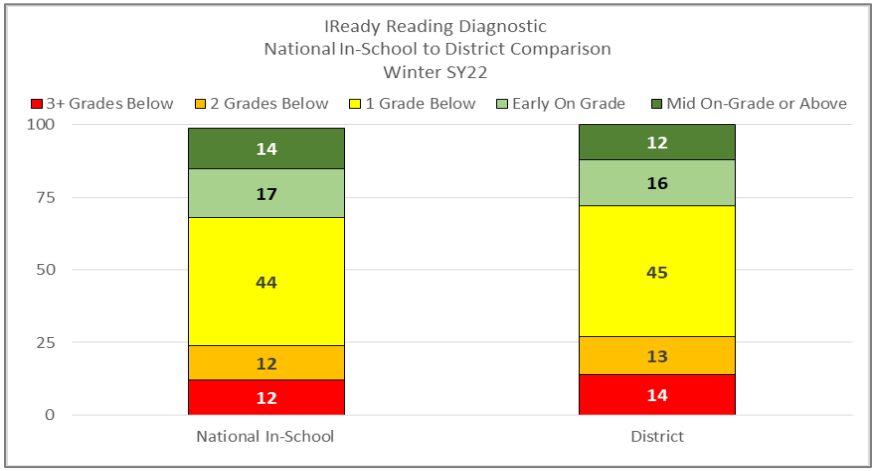


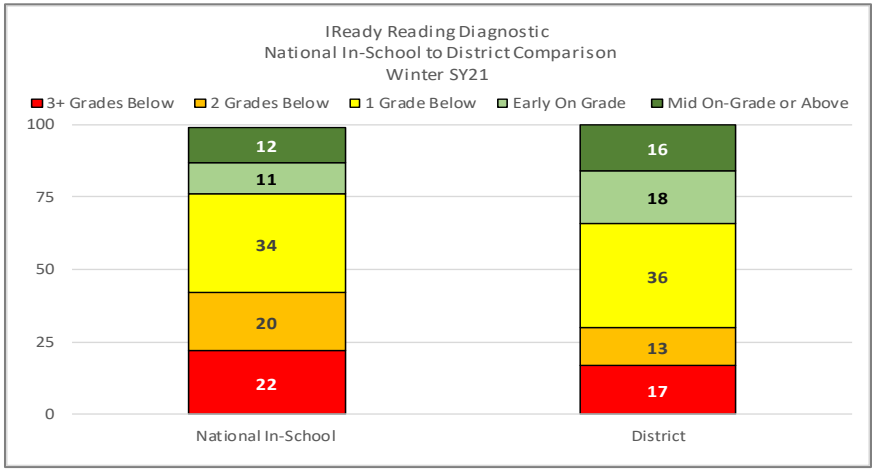
The following data charts disaggregate Math mid-year data by grade:



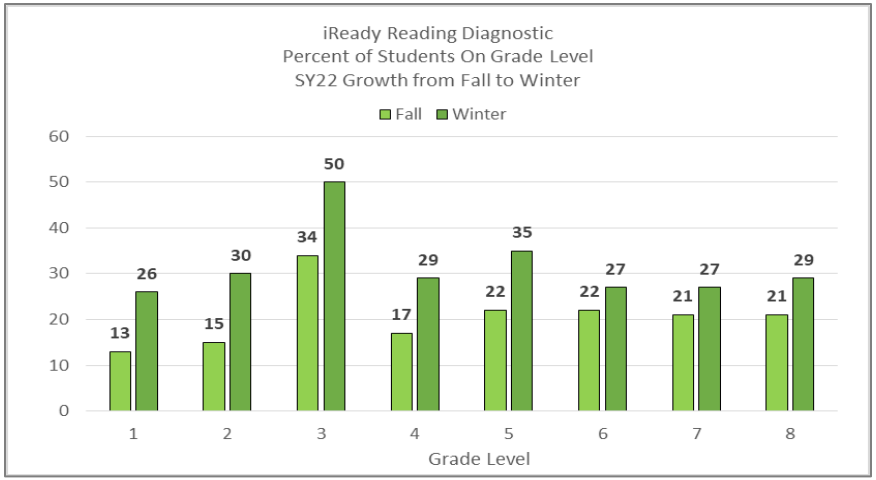


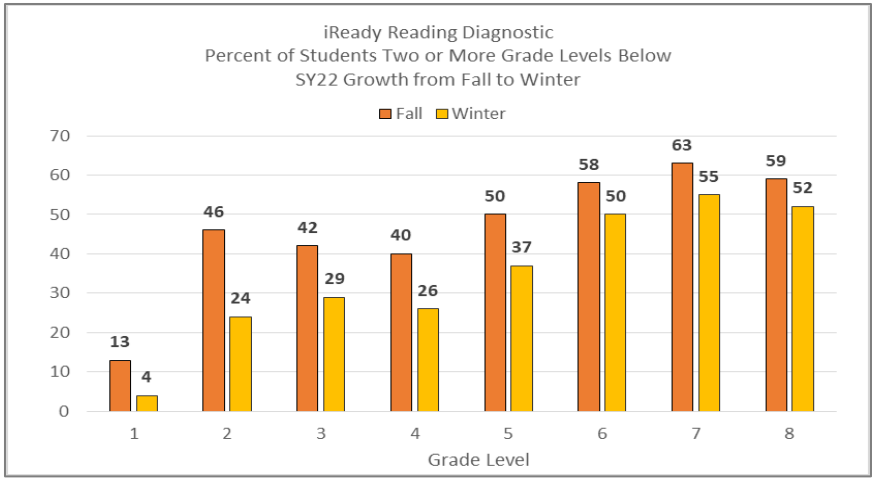
In Reading, students in the Troup County School System are out-performing National iReady data when compared with students across the nation who have been in school during the 2021-2022 school year (first chart). While many of our students are still performing below grade level, the data is improved over the 2020-2021 data (second chart).





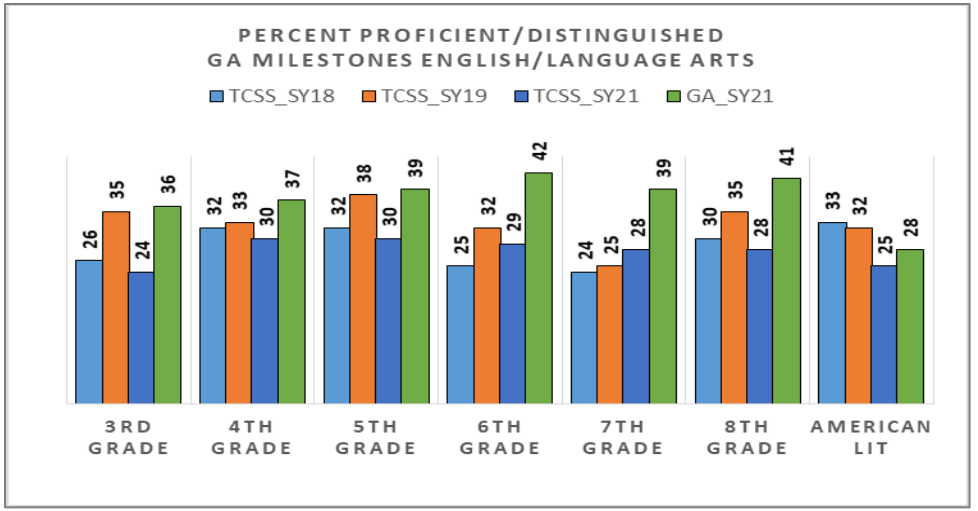
The following data charts disaggregate ELA mid-year data by grade:

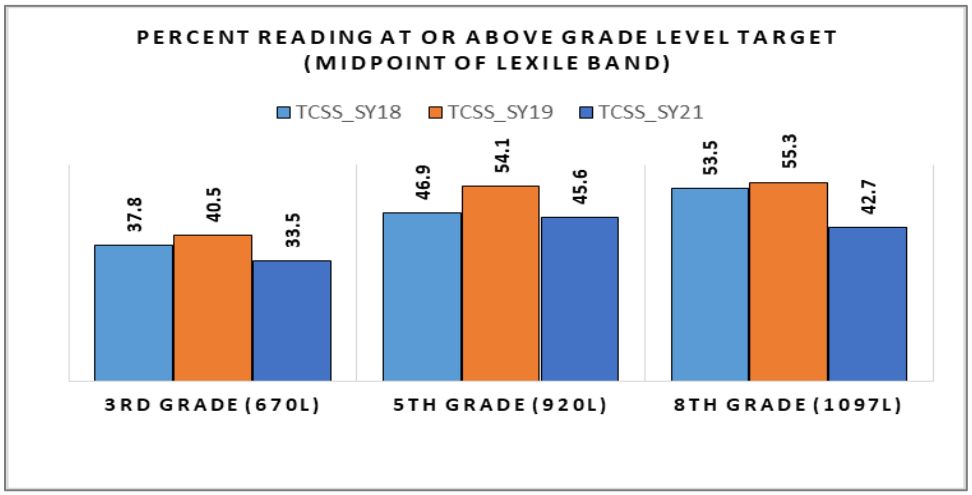




GMAS Assessment Results

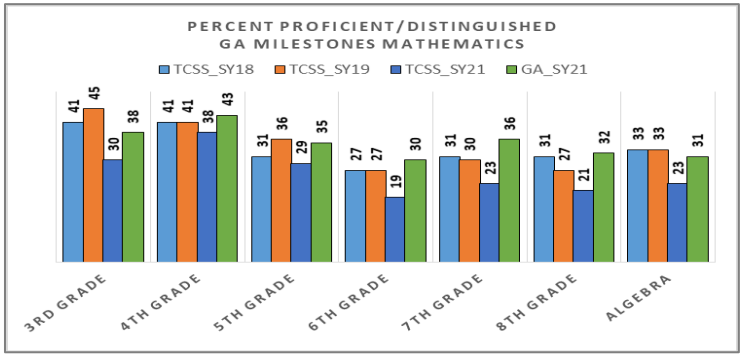
We believe regular assessments are an important way to measure student progress as well as help students prepare for year-end state and college level assessments. In SY2021, the number of students performing at Proficient or Distinguished in English/Language Arts levels decreased for most grade levels as compared to FY2019 (note – there were no GMAS assessments given in 2020). At the secondary level, the percent of students in Ninth Grade Lit performing at Proficient or Above decreased seven (7) percentage points moving from 35% in SY2019 to 25% in SY2021. At grades 3-8, we generally saw a decrease of ELA students performing at Proficient or Distinguished levels in all grades except the 7th grade. While we had decreases, so did the State and most all school systems in Georgia.





The SY2019 ELA and Reading scores also decreased in all grade levels with students reading at or above grade level. In the 3rd grade, scores moved from 40.5% to 33.5%, 5th grade moved from 54.1% to 45.6% and 8th grade moved from 55.3% to 42.7%.

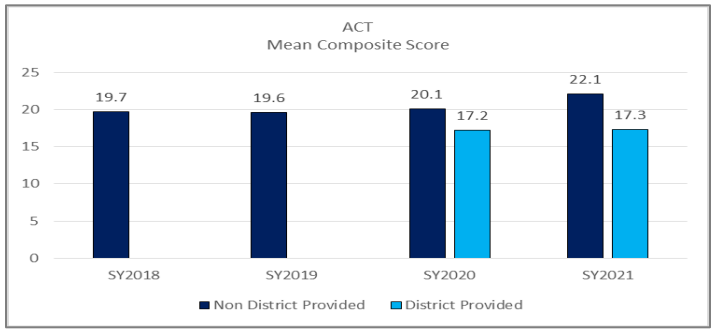
In GMAS mathematics in SY2021, the number of students performing at Proficient or Distinguished levels decreased for all grade levels as compared to FY2019 (note – there were no GMAS assessments given in 2020). At the secondary level, the percent of students in Ninth Grade Algebra I scoring Proficient or Above decreased ten (10) percentage points moving from 33% in SY2019 to 23% in SY2021. At grades 3-8, we saw a decrease of mathematics students performing at Proficient or Distinguished levels. While we had decreases, so did the State and most all school systems in Georgia.



While these results are disappointing, we certainly are proud that we kept schools open last year and we attempted to test every student who was in our Virtual program. Of course, the uncertainty and inconsistency created by the pandemic created continuous interruptions in our overall academic program. However, we believe we will be on a continuous trajectory of improvement from this point forward. In the coming year, newly implemented strategies aligned to mastery of state standards, data analysis in Professional Learning Communities, as well as, high expectations of performance for our students and staff should lead to improvement. These focused and deliberate strategies for improvement, along with the dedication of a staff committed to meeting the needs of all students, will lead to performance levels at or above the State.

Academic Performance – ACT and Advanced Placement:

ACT Testing:

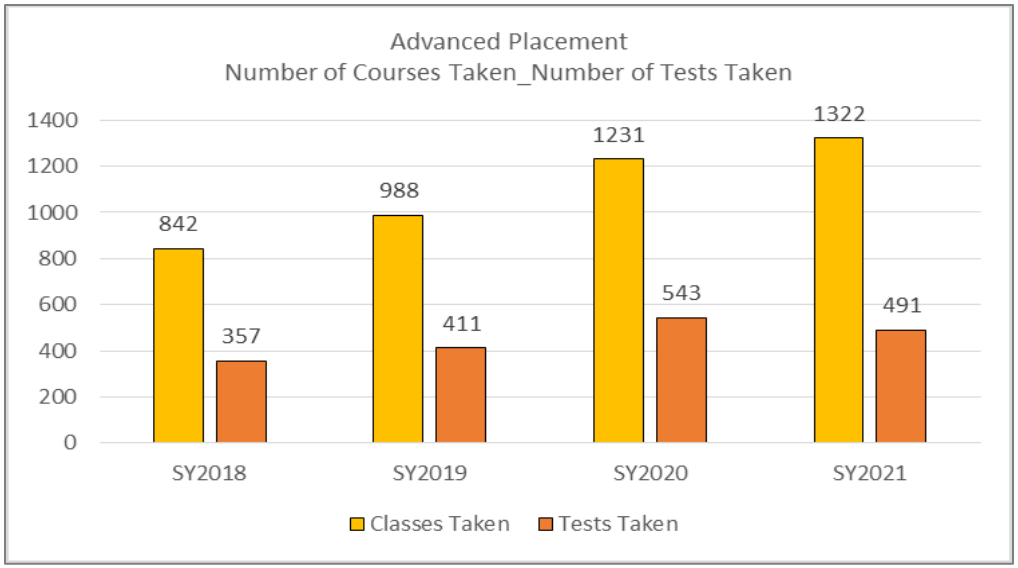


The 2020 School Year was the first time the ACT was administered at no cost to all third-year high school students. This system initiative resulted in a 65 percent increase in the number of tests taken and provided all Juniors with a "college level experience." We believe that providing the ACT for all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

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

AP Testing

Finally, as a measure of the TCSS advanced academic participation and performance, the number of students taking Advanced Placement (AP) classes continues to increase. In SY2020, 1,231 credits were earned in AP classes taken on all three high school campuses and at THINC College and Career Academy. Although not required, 543 AP tests were taken in these classes. In SY2021, 1,322 credits were earned in AP classes taken on all three high school campuses and at THINC College and Career Academy and 491 AP tests were taken.



Budget Priorities

As we move into the 2022-2023 school year, the School System will embark on a new and visionary strategic plan that will guide the budget processes in the future. As we develop this budget, we will rely on and evaluate current practices, identify gaps and needs and identify and implement best practices for overall improvement. As you know, the TCSS embarked on a strategic planning process beginning in May 2021 and concluded in December 2021. The plan was developed with multiple stakeholders throughout Troup County and the plan will guide us in the coming years both in our budget development process and in our actions.

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

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

Strategic Goal #1 Statements:

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

Strategic Actions (We Will*):*

SA 1.1 Provide coaching and support through the implementation of job-embedded professional learning to teachers in effective strategies for standards based classroom instruction.
Provide ongoing coaching and support in the implementation of recently adopted system wide reading programs, Fundations, and Bookworms.
Provide LETRS Training (Language Essentials for Teachers of Reading and Spelling) to Elementary Teachers.

Ensure scheduling models are inclusive of all students, e.g., EIP, ESOL, Exceptional Ed, REP, during grade level reading instruction.
Implement consistent data driven practices to provide targeted interventions to lower performing students.

SA 1.2 Provide coaching and support through the implementation of job-embedded professional learning to teachers in effective strategies for standards based classroom instruction.
Provide coaching and support in the utilization of Ready Math resources.
Ensure scheduling models are inclusive of all students (e.g., EIP, ESOL, Exceptional Ed, REP) during grade level mathematics instruction.
Develop and implement a math fluency improvement plan.

SA 1.3 Provide training and coaching in depth of knowledge, the understanding of the Georgia Standards of Excellence, and monitor that instructional delivery and expectation of student performance is to the rigor of the standard.
Implement International Baccalaureate.
Increase offerings and access to STEAM instructional activities.

SA 1.4 Develop, implement, and monitor a system wide coherent curriculum.

SA 1.5 Develop and administer system wide formative and summative common assessments written to the rigor of the standard, spiraled, and utilized to guide instruction.

SA 1.6 Provide training in the area of data analysis and implement data analysis protocols to assist in providing timely interventions in the areas of academics, attendance, behavior, and social emotional needs. Utilize data for students to set goals, and monitor their own progress towards their goals.

SA 1.7 Ensure scheduling models are created to provide time for targeted interventions.
Create a menu of resource options for teachers to utilize when providing interventions based on skill or concept deficit.
Implement threat assessment protocols.
Evaluate the effectiveness of intervention programs based on student achievement.

SA 1.8 Train and monitor the implementation of effective Professional Learning Communities in all schools with a focus on standards based instruction, utilization of real time data, and instructional decision making.

SA 1.9 Develop, administer, and analyze a comprehensive needs assessment with local business partners.
Seek industry certification status and renewal of all pathways within the system.
Utilize the Perkins V Grant to ensure all CTAE lab equipment is aligned with industry standards.

SA 1.10 Create a partnership with West Georgia Technical College to increase course offerings, and certification programs offered to Troup County Students.
Expand partnerships with local industry to offer additional internship opportunities.

Investigate CTI (Career and Technical Instruction) certification to support students with disabilities as well as other subgroups in CTAE courses.
Employ additional Work Based Learning staff to supervise Work Based Learning programs and add a Youth Apprenticeship program supervisor.
Review, evaluate, and enhance virtual programs.

SA 1.11 Provide professional learning in providing social and emotional support for students.
Purchase and implement social and emotional curriculum to support at risk students.
Increase accessibility to health care through school based health care centers and telehealth.

Strategic Goal 2: Ensure Equitable Opportunities for All.

Strategic Goal #2 Statements:

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

*Strategic Actions (*We Will):

SA 2.1 Evaluate criteria for accessing the TCSS Gifted program, create a system for identifying students for Advanced Placement courses in high school, reduce barriers to college going activities (e.g., transportation, club fees, courses, co-curricular activities, financial aid services, entrance exams, dual enrollment, college visits), ensure access to all curricular offerings to all students.
SA 2.2 Partner with local health care and human services providers to increase access to basic student service opportunities (e.g., United Way, Unity development, Well-Star West Georgia, Housing Authority, Day Care providers, Pre-K services, Communities In Schools, Family Connections).
SA 2.3 Reduce barriers and increase access to all sports, clubs, teams and co-curricular offerings by providing transportation, fee scholarships for students, and reduce/eliminate equipment, supply and instrument fees for students in need.

SA 2.4 Actively recruit diverse employees into every employee group, improve pay structures for our lowest paid employees and provide opportunities for leadership development and professional growth to paraprofessionals, classified employees and teachers wishing to advance in the organization. Increase teacher recruitment efforts at all colleges and universities in the Southeast and specifically at HBCUs, increase the 'Grow your Own' and 'Teaching as a Profession' programs to incentivize students and classified employees to become teachers, create cohorts of diverse teachers to pursue administrative certification, and actively recruit diverse pools of candidates to fill leadership positions.

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

Strategic Goal #3 Statements:

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

*Strategic Actions (*We Will):

SA 3.1 Create recruitment teams consisting of teachers, administrators and classified employees.
Increase partnerships with colleges and universities.
Incorporate a wider range of advertising coverage for job fairs.
Hire a Chief Talent Officer.

SA 3.2 Modify the New Teacher Induction/Academy Program (e.g., Trainings, Peer group meetings, Experiences).
Establish structured interview processes and procedures.
Explore using internships as part of the hiring process.
Develop a more detailed on-boarding process for all employees to allow for an easier transition.
Create a development system for prospective employees and those pursuing advancement to learn about school system departments, policies and procedures.

SA 3.3 Conduct monthly meetings and visits with new principals.

Implement a leadership develop program to focus on leadership skills (e.g., organizational theory, communication, instructional leadership, operational leadership, human resources, finance).

SA 3.4 Continue with weekly Zoom meetings to educate principals and directors on all TCSS systems and decision making processes.
Create a Leadership Development Program for all employee groups. Implement a five step program for leadership development.
Create learning strands to improve system leadership capacity (e.g., Instructional Leadership, Culture Building, Systems Thinking, Communication, Public Speaking, Operational Systems Development).

SA 3.5 Enhance employee recognition programs.
Celebrate Teacher of the Year Candidates. Ask them to lead professional learning sessions for other teachers.
Create Classified Employee of the Year recognition programs.
Create a Job Exchange program between and among certified, classified and administrative employees.

SA 3.6 Continue with learning from exit interviews.
Create systems of peer mentoring for all role groups.
Provide coaching and guidance to struggling employees.
Conduct salary study system wide.

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

Strategic Goal #4 Statements:

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

*Strategic Actions (*We Will):

SA 4.1 Continue to develop the Troup County Career Center in order to increase opportunities for students to transition directly from the classroom to the work environment.
SA 4.2 Continue software purchases to enhance technological advances (e.g., Purchase software and subsequent professional learning for Canvas, Odysseyware, Kloud12 camera implementations).
SA 4.3 Improve communication methods with parents, staff and students (e.g., system web page updates, SendIt, social media (Facebook & Twitter), Infinite Campus and Remind 101).
SA 4.4 Commit to energy efficient upgrades (e.g., VRF (Variable Refrigerant Flow) units, High Efficiency HVAC Equipment, ERU (Energy Recovery Unit) to treat air humidity, LED lighting installation).
SA 4.5 Reduce obstacles requiring after school participation (e.g., Purchase of Micro Birds for all Secondary Schools, 1:1 Chromebooks and hotspot purchases, additional middle school sports, orchestra).
SA 4.6 Create a new cost center budgeting process which allows Cost Center Managers to have better visibility of accounts and meaningful input as to what is budgeted.
SA 4.7 Establish a new teacher allocation system that is transparent and provides the ability to adjust to enrollment changes in an appropriate, uniform manner.
SA 4.8 Revise school allocation system for non-personnel school allotments.

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

Strategic Goal #5 Statements:

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

GS 5.10 Continue to earn and maintain the respect and trust of the county.

*Strategic Actions (*We Will):

SA 5.1 Encourage all administrators to actively engage in governmental agencies to support the community and the school system. Encourage employees to serve on boards when possible and meet regularly with local governing authorities (e.g., Board Members with other elected officials, system leaders with Mayors and Commissioners) as well as all first responder groups (e.g., police, fire, EMS).

SA 5.2 Partner with the Housing Authority to develop Unity School as a wraparound services center, partner with local non-profit organizations to assist families and children (e.g., Head Start, Communities In Schools, United Way, Get Troup Reading, Success by Six, Housing Authority, Boys and Girls Club, Family Connections).

SA 5.3 Encourage all non-profit social service agencies to invite TCSS employees to serve on their boards.

SA 5.4 Seek out state and national role group organizations and encourage employee leaders in each role group to engage and potentially serve as leaders in those organizations.

SA 5.5 Poll system department leaders about their needs for input from our parent/ community partners/consumers.

SA 5.6 Create a list of all TCSS service providers and their leaders and set up quarterly meetings with the group. Encourage a shared governance and leadership model.

SA 5.7 Enforce program goals of PIE to support student achievement, engage in the educational process, maximize efficiency and productivity, support a healthy learning environment.

SA 5.8 Revamp and publish school and community newsletters, either monthly, bi-monthly or quarterly. Distribution by email, mail and website.

SA 5.9 Improve the use of our SendIt platform, phone messages to staff and parents, TCSS website, social media (e.g., Facebook, Twitter).

SA 5.10 Encourage transparency and open communication while preserving the privacy of students and employees.

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

Funding Outlook

The funding outlook for FY2022-2023 is expected to be better in terms of revenue received. State aid is expected to include a restoration of previous year "austerity" cuts of $2.7 million. Additionally, state revenue in FY2023 is projected to include funding for the remaining $2,000 teacher salary increase needed to satisfy the Governor's campaign promise of providing a $5,000 increase to the state salary schedule during his first term of office. State-wide revenues continue to grow as reflected in the Governor's recent budget message. Likewise, local revenue is expected to increase in the upcoming year as property assessments are projected to grow in value by double-digits.

In the current year (FY2021-2022), changes have been made to the original budget plan. The most significant is the reversal of the original plan to use $8,403,328 in CARES/ESSER funds to support operational expenses due to guidance from the State and Feds in regard to allowable CARES grant expenses. The $8.4 million will need to be absorbed by General Fund through a combination of additional revenues, budget expense savings, and/or use of Fund Balance. Additionally, $4 million of Fund Balance has been set aside for capital projects. It should be noted, due to the worldwide delays in receiving building materials, projects are often delayed from previously established timelines. This results in the necessity to "carry-forward" funds to the next fiscal year in order to fund projects.

COVID-19 funding, in the form of the $29.2 million American Rescue Plan Act (ARPA/CARES III), continues to provide additional support to our schools in the form of instructional and operational supports. These supports include additional staffing for nurses, social workers, virtual school teachers, technology equipment, and instructional/behavioral student intervention positions. Non-personnel support includes such items as classroom technology, curriculum, and PPE supplies. In the future, as federal funds continue to not be available, the district will have to incur those expenses or reduce staff.

There are two current dangers to the financial health of TCSS. Inflation continues to erode TCSS's buying power which decreases available funds for other purposes. This is most acutely felt in regard to capital projects, fuel, supplies, technology, and food. Inflation will also result in increased borrowing costs by businesses and governmental entities due to the expected rate increases by Federal Reserve rates in the upcoming year(s). The second danger to TCSS's financial health is Russia's invasion of Ukraine. This event has the potential to disrupt financial markets, increase Federal government spending, dampen consumer confidence, exacerbate the volatility of oil prices and, perhaps, create more financial instability. This situation has the potential to cause worldwide political and financial upheaval and the TCSS is not immune from its impact.

2022-2023 Budget Message
April 14, 2022

The administration continues to work diligently to improve both the development and production of the budget and improve the financial health of the system. The School District's total net position increased by $10.2 million as reported in the 2021 Audit. Among the major funds, the General Fund had $126.1 million in revenues and $115.0 million in expenditures. The General Fund's fund balance increased by $10.3 million to $25.4 million (includes $3 million for carryover FY2020-2021 expenses) which represents 22.1% of total General Fund expenditures. However, the total Governmental Fund Balance as of 06/30/2021 is $13.4 million or 9.7% of total expenditures due to $13.4 million being advanced to the Capital Projects Fund. In the upcoming year, these type of transfers will not occur as TCSS plans to solicit bonds to help fund the SPLOST VI capital projects in the next the five years.

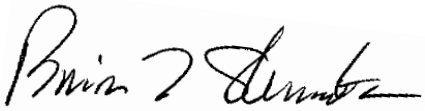
Looking to the Near Future

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

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

I appreciate your support and consideration of this proposed budget.

Respectfully,



Brian T. Shumate, Ph.D.
Superintendent

Troup County School System

TCSS Adopted Budget

Fiscal Year 2022-2023

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, 2022 through June 30, 2023.

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: $131,388,203 an increase of $11,722,213 or 9.8%.
- Operating Budget Expenditures: $131,388,203.
- Revenue Highlights: State revenue increase of $3,736,756 (5.6%): Local revenue increase of $7,985,457 (+15.4%)
- Expenditure Highlights: Step (as applicable) increases provided, certified $2,000 on state salary schedule increase, classified pay increase of 5% (on average), positions additions, and Operations increases. Detailed listing follows.

Baseline Budget Calculations (FY 2021/2022 and FY 2022/2023)

Current FY 2021/2022 Budget			
FY 2021/2022 Revised Expense	$	132,074,318	*a*
Encumbrances from FY 20/21*		3,097,374	*b*
	Total	135,171,692	*c (a+b)*
FY2021/2022 Revised Revenue		119,665,990	*d*
	Difference	**(12,408,328)**	*e (d-c)*
CARES II (original plan)		8,403,328	*f***
Fund Balance Projected Use		4,005,000	*g*
	Total	**12,408,328**	*h (f+g)*

* Includes $2.3M for THS roofing and other encumbrances.

New Year FY 2022/2023 Budget		
New Budget Initial Expense Starting Point	**$ 135,171,692**	*c*
Base Budget Reductions		
Prior Year Encumbrances Budget	(3,097,374)	
Capital Projects	(2,500,000)	
Warehouse	(1,790,318)	
HH Flooring/Lighting Renovations	(1,200,000)	
Capital Projects	(750,000)	
School Bus Replacements	(750,000)	
Elementary Curriculum	(400,000)	
TC3 Bathroom Additions	(250,000)	
Intercom Systems (CHS & GNMS)	(205,000)	
School Health Center Construction	(100,000)	
Other (net)	(37,900)	
Total Base Budget Reductions	**(11,080,592)**	*i*
Revised Base Budget Expense Total	**124,091,100**	*j (c-i)*
Budget Changes		
Salary/Wage Adjustments/Comp Study	5,739,125	
Position Additions	1,137,978	
Operations Increases	420,000	
Total Base Budget Increases	**7,297,103**	*k*
New Base Budget Expense Total	**131,388,203**	*l (j+k)*
New Budget Initial Revenue Staring Point	119,665,990	*d*
Revenue Changes (net)	11,722,213	
FY 2022/2023 Total Revenue	131,388,203	*m*
Estimated Fund Balance Use	-	*n*
Total	131,388,203	*o (m+n)*
Difference	**$ -**	*p (o-l)*
Amount Needed to Balance Budget		

** This $8.4M will need to be absorbed by General Fund

On the horizon….future budget consideration!

NOTE: The following positions are being paid out of CARES III which will not be able to fund after 2023		
Academic/Behavior Student Interventionist		1,360,000
"Elem Virtual Academy" Teachers/Facilitator (7)		605,342
"TC3" Added Staffing*		485,000
Technology Support Specialist (6)		420,000
"Middle School Virtual Academy" Teachers (5)		400,000
"8.5 Program" - 3 Teachers 3 Classified		345,000
Additional School Nurses (5-Elementary)		250,000
Additional Social Workers		226,260
Instructional coaches (2) - (LCMS & GNMS)		160,000
49% Virtual ExEd		30,000
49% SLP		30,000
Hope Additional Staffing		105,420
	Total	**$ 4,417,022**

* Principal, Clerical, 4 teachers, and paraprofessional.

This chart illustrates the steps in the budget cycle. These are procedures used by the Troup County School System to record all budget requests and prepare the budget proposal. Please note that constant adjustments are made to the budget throughout the cycle.

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

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

Distribute Instructions to Cost Center Managers — February
Chief Financial Officer

Prepare Cost Center Budget Requests — February
Cost Center Managers

Submit Cost Center Budget Requests/ Admin. Budget Presentations — March
Cost Center Managers/Cabinet

Consolidate Requests/Produce Reports — March
Chief Financial Officer

Develop and Present Preliminary Revenue Estimates — March
Chief Financial Officer

Budget Deliberations — March/ April
Superintendent's Cabinet

Prepare Budget Document — April
Chief Financial Officer

Presentation of Superintendent's Proposed Budget — April
Superintendent

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

Approval of Tentative Budget — May
Troup County Board of Education

Newspaper and Website Posting of Budget* — May
Chief Financial Officer

Final Budget Approval — June
Troup County Board of Education

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

TCSS
Troup County School System
Your Future Starts Today

Budget Calendar Cycle

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

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

Troup County School System

Your Future Starts Today

FY2022/2023 Budget Calendar

February						
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						
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		

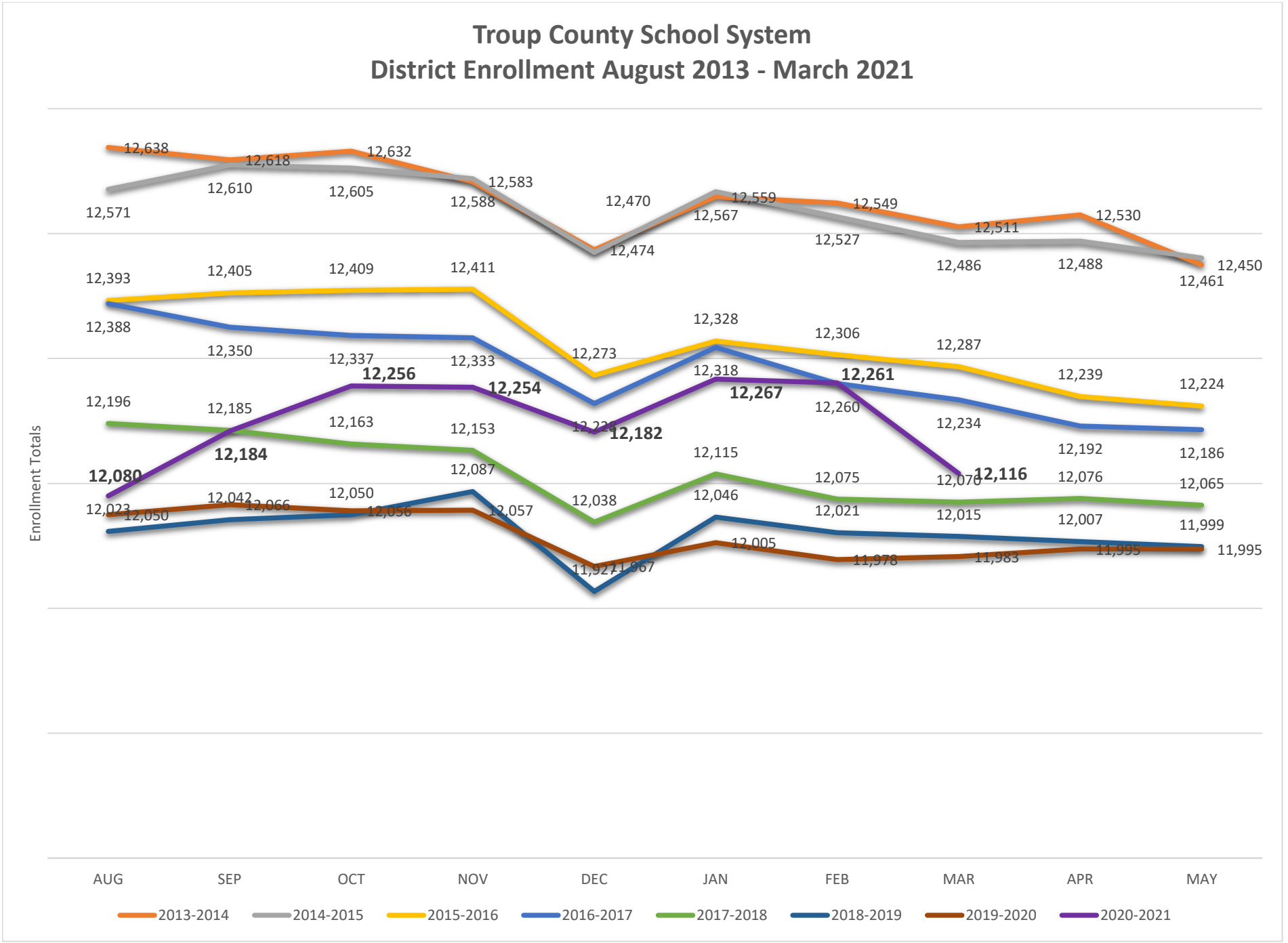
April						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	**14**	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

May						
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						
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						
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	TBD					

- Regularly Scheduled Board Meetings
- 2/7/22 - Budgets Distributed to Cost Center Mgrs.
- 3/1/22 - Budget Proposals Due to Finance Office
- 4/14/22 - Presentation of Supt.'s Proposed Budget
- 5/4 & 5/11/22 - Budget Hearings Advertised
- 5/9 & 5/16/22 - Public Hearings on Prop. Budget
- 5/19/22 - Board Approval of Tentative Budget
- 5/25/22 - Newspaper & Website Posting of Budget
- 6/16/22 - Board Approval of Final Budget
- 6/15 & 6/22/22 - Millage Rate Hearing Ads
- 6/27/22 - Millage Rate Hearings 10:00AM & 6:00PM
- 7/7/22 - Millage Rate Hearing 5:00PM
- 7/7/22 - Approval of Millage Rate
- TBD July - Bd. of Commissioner's Millage Rate Approval


Troup County School System
District Enrollment August 2013 - March 2021
Enrollment Totals
AUG
SEP
OCT
NOV
DEC
JAN
FEB
MAR
APR
MAY
2013-2014
2014-2015
2015-2016
2016-2017
2017-2018
2018-2019
2019-2020
2020-2021

Troup County School System
Enrollment Summary
3/31/2022

	PK	KG	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total
Berta Weathersbee Elementary	21	44	52	41	46	36	48								288
Callaway Elementary	70	94	100	93	100	85	99								641
Clearview Elementary	51	102	110	90	100	93	117								663
Ethel W. Kight Elementary	47	101	85	93	69	76	71								542
Franklin Forest Elementary	72	96	121	94	90	118	123								714
Hillcrest Elementary	47	47	52	58	49	52	59								364
Hogansville Elementary	46	68	71	66	66	58	62								437
Hollis Hand Elementary	70	86	112	85	89	75	111								628
Long Cane Elementary	48	81	81	91	88	99	95								583
Rosemont Elementary	48	73	86	97	74	93	88								559
West Point Elementary	45	57	61	49	60	51	54								377
Troup County Virtual Academy		12	17	15	25	19	26	33	37	37					221
Callaway Middle								226	241	254					721
Gardner Newman Middle								350	310	325					985
Long Cane Middle								259	324	340					923
Callaway High											256	254	189	169	868
LaGrange High											427	294	249	252	1,222
Troup County High											393	327	277	289	1,286
The HOPE Academy								11	24	14	21	17	5	2	94
THINC College & Career Academy											164	123	189	199	675
Troup County Career Center											14	39	95	250	398
														TOTAL	12,116

District Enrollment*	565	861	948	872	856	855	953	879	936	970	1,097	892	720	712	12,116

**Does not include THINC or TCCC*

Elementary Enrollment	5,910
Middle School Enrollment	2,785
High School Enrollment	3,421



Troup County School System

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Troup County School System

Financial Summary and Revenue Section

Troup County School System

Operating Revenue by Source (Revised June 16, 2022)

Description	FY 2021-2022 Budget	% Total	FY 2022-2023 Budget	% Total	$ Change	% Change
State Funds	$ 66,977,092	56.0%	$ 70,713,848	53.8%	$ 3,736,756	5.6%
Local Funds	51,813,898	43.3%	59,799,355	45.5%	7,985,457	15.4%
Other Funds	875,000	0.7%	875,000	0.7%	-	0.0%
Total Operating Revenues	**$ 119,665,990**	**100.0%**	**$ 131,388,203**	**100.0%**	**$ 11,722,213**	**9.8%**
Fund Balance for FY 2021 Encumbrances	3,097,374		-		-3,097,374	-100.0%
Fund Balance Use	4,005,000		-		-4,005,000	-100.0%
CARES Act Funds (original plan)*	8,403,328		-		-8,403,328	-100.0%
Total Revenues/Resources	**$ 135,171,692**		**$ 131,388,203**		**$ (3,783,489)**	**-2.8%**

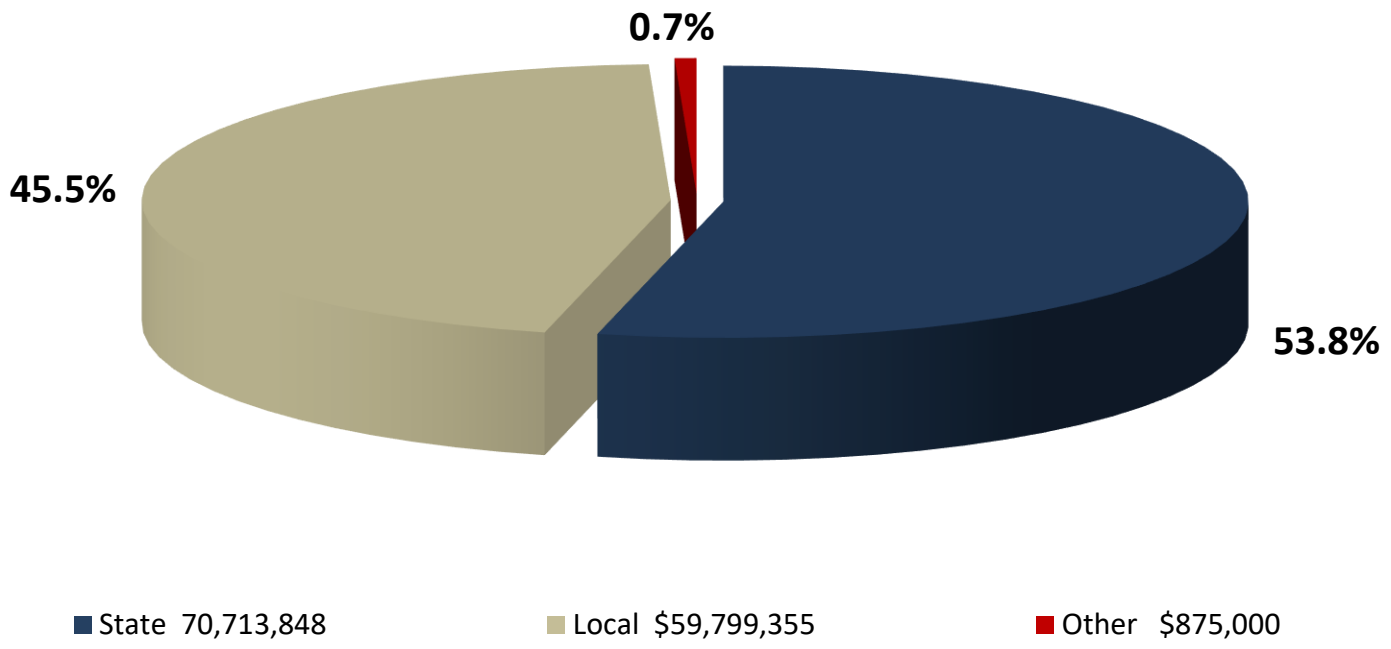
* Original amount $8,403,328 for Continuation of Services will need to be absorbed by General Fund through a combination of additional revenues, budget expense savings, and/or use of Fund Balance.

Operating Expenditures by Function Categories

Description	FY 2021-2022 Budget	% Total	FY 2022-2023 Budget	% Total	$ Change	% Change
Instruction	$ 73,796,797	54.6%	$ 76,856,439	58.5%	$ 3,059,642	4.1%
Pupil Services	$ 7,689,057	5.7%	7,977,195	6.1%	288,138	3.7%
Instructional Services	$ 6,426,262	4.8%	6,376,885	4.9%	(49,377)	-0.8%
General Administration	$ 1,983,198	1.5%	2,312,644	1.8%	329,446	16.6%
School Administration	$ 9,433,909	7.0%	9,832,359	7.5%	398,450	4.2%
Business Services	$ 1,660,199	1.2%	1,698,489	1.3%	38,290	2.3%
Maintenance and Operations	$ 18,392,844	13.6%	14,096,349	10.7%	(4,296,495)	-23.4%
Transportation	$ 9,396,614	7.0%	9,011,235	6.9%	(385,379)	-4.1%
Support Services	$ 1,127,096	0.8%	1,454,363	1.1%	327,267	29.0%
Other Support Services	$ 140,813	0.1%	178,910	0.1%	38,097	27.1%
Community Services	$ 41,250	0.0%	50,000	0.0%	8,750	21.2%
Facilities and Construction	$ 3,740,318	2.8%	-	0.0%	(3,740,318)	-100.0%
Outgoing Transfers	$ 1,343,335	1.0%	1,543,335	1.2%	200,000	14.9%
Total Operating Expenditures	**$ 135,171,692**	**100.0%**	**$ 131,388,203**	**100.0%**	**$ (3,783,489)**	**-2.8%**

FY 2022/2023 Budget Changes Summary	
New Budget Initial Expense Starting Point	**$ 135,171,692**
Base Budget Reductions	
Prior Year Encumbrances Budget	(3,097,374)
Capital Projects	(2,500,000)
Warehouse	(1,790,318)
HH Flooring/Lighting Renovations	(1,200,000)
Capital Projects	(750,000)
School Bus Replacements	(750,000)
Elementary Curriculum	(400,000)
TC3 Bathroom Additions	(250,000)
Intercom Systems (CHS & GNMS)	(205,000)
School Health Center Construction	(100,000)
Other (net)	(37,900)
Total Base Budget Reductions	**(11,080,592)**
Budget Additions/Changes	
Salary Items	
$2,000 Certified Staff Increase	2,763,811
Step, TRS, Baseline Changes	1,456,163
Increase Classified Salaries 5% (+ 50 cents cust.)	908,151
Recalibration of Admin Salary Structure (funds in Contingency)	300,000
PreK to Regular Pay Scale (Teachers & Paras)	200,000
Substitute Raises ($5.00/day)	40,000
Assistant Principal Days	21,000
Compensation Study	50,000
Sub-total	**$ 5,739,125**
Position Additions (salaries and benefits)	
5 ExEd Teachers for Co-Teaching	375,000
2 Athletic Trainers	160,000
Assistant Principal for HOPE	110,760
Student Workers	100,000
K-12 Liaison	125,000
Assistant Transportation Director	100,000
Orchestra Teacher (.5 THS - .5 CHS)	75,000
Counselor at TC3/THINC	75,000
3 Paras ExEd CTAE HS	60,000
CHRO (changing to 1.0 FTE)	55,000
Website/Social Media Manager (PT)	30,000
Eliminate Admin Salary Position (grant funded)	(127,782)
Sub-total	**$ 1,137,978**
Operations Increases	
Transportation (Non-Fuel)	240,000
Technology	55,000
Maintenance	50,000
Lift Gate Truck - Environmental Services	75,000
Sub-total	**$ 420,000**
Total Additions/Changes	**$ 7,297,103**
New Base Budget Expense Total	**131,388,203**

FY2022-2023
Operating Budget Projected
Revenue Summary



* Percentage total may not equal 100% due to rounding

Troup County School System
Projected Revenue Detail

FUND 100 - OPERATING FUND

Acct. #	Title	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	$ Change	% Change
REVENUES FROM STATE FUNDS							
403120	Quality Basic Education (QBE)	$ 63,919,857	$ 62,556,790	$ 61,690,296	$ 66,034,667	$ 4,344,371	7.0%
403125	Pupil Transportation	1,516,354	2,015,546	1,535,864	1,567,781	31,917	2.1%
403200	Equalization Funding	2,176,061	2,683,833	3,500,778	2,862,877	(637,901)	-18.2%
403122	Nursing Services	254,884	249,842	250,154	248,523	(1,631)	-0.7%
403912/3	On-behalf		410,468			-	
403880	Bus Bonds		519,110			-	
TOTAL STATE FUNDS		**67,867,156**	**68,435,589**	**66,977,092**	**70,713,848**	**3,736,756**	**5.6%**
REVENUES FROM LOCAL FUNDS						-	
401110	Ad Valorem (Property Tax)	39,057,580	42,827,981	42,878,748	49,864,205	6,985,457	16.3%
401111	PILOT	5,537,590	5,521,651	5,500,000	5,500,000	-	0.0%
401191	Car TAVT	2,887,574	3,774,876	2,700,000	3,700,000	1,000,000	37.0%
401180	Forest Land Protection		192,234	13,000	13,000	-	0.0%
401121	Intangible Taxes	636,499	983,750	500,150	500,150	-	0.0%
401121	Real Estate Transfer Tax	179,063	212,668	160,000	160,000	-	0.0%
401190	Flood Control	23,883	72,491	22,000	22,000	-	0.0%
401191	Railroad Equipment	55,872	62,718	40,000	40,000	-	0.0%
TOTAL LOCAL FUNDS		**48,378,060**	**53,648,370**	**51,813,898**	**59,799,355**	**7,985,457**	**15.4%**
REVENUES FROM OTHER FUNDS							
401500	Interest	62,881	728	30,000	30,000	-	0.0%
404520	Medicaid (Federal)	417,256	684,522	595,000	595,000	-	0.0%
401700	Student Activities (ACE, etc.)	360,966	271,711	-	-	-	
401400	Transportation Charges	215,933	92,915	100,000	100,000	-	0.0%
401995	Miscellaneous	136,779	2,239,632	150,000	150,000	-	0.0%
TOTAL OTHER FUNDS		**1,232,662**	**3,289,509**	**875,000**	**875,000**	**-**	**0.0%**
GRAND TOTAL OPERATING FUND		**$ 117,477,877**	**$ 125,373,468**	**$ 119,665,990**	**$ 131,388,203**	**$ 11,722,213**	**9.8%**

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.



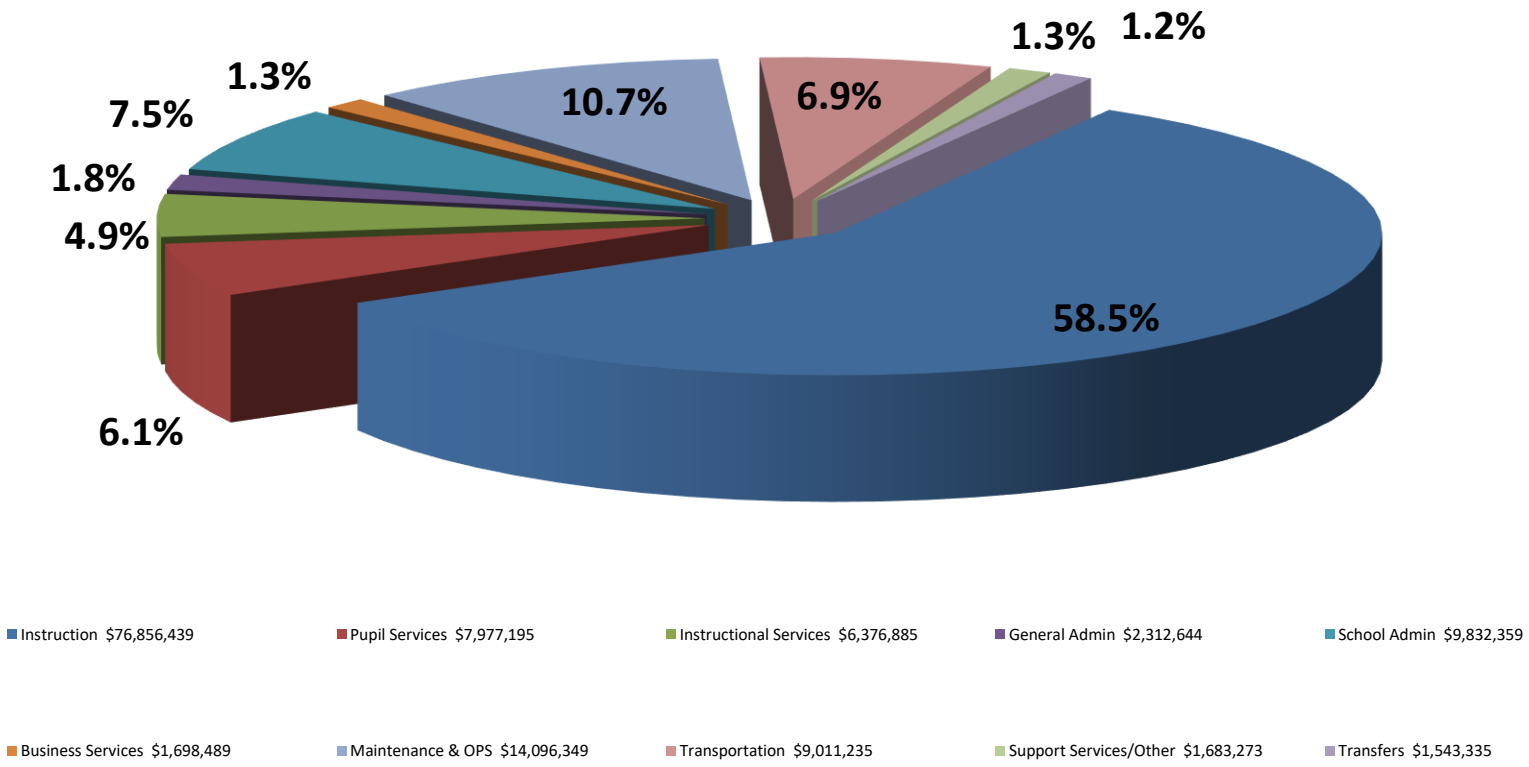
Troup County School System

Budget Expenditures

FUNCTION

Section

FY 2022/2023 Operating Expenditures by FUNCTION Categories



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

Troup County School System
Operating Expenditure by FUNCTION Categories

Description	FY2021-2022 Budget	% Total	FY2022-2023 Budget	% Total	$ Change	% Change
Instruction	$ 73,796,797	54.6	$ 76,856,439	58.5	$ 3,059,642	4.1%
Pupil Services	7,689,057	5.7	7,977,195	6.1	288,138	3.7%
Instructional Services	6,426,262	4.8	6,376,885	4.9	(49,377)	-0.8%
General Administration	1,983,198	1.5	2,312,644	1.8	329,446	16.6%
School Administration	9,433,909	7.0	9,832,359	7.5	398,450	4.2%
Business Services	1,660,199	1.2	1,698,489	1.3	38,290	2.3%
Maintenance and Operations	18,392,844	13.6	14,096,349	10.7	(4,296,495)	-23.4%
Transportation	9,396,614	7.0	9,011,235	6.9	(385,379)	-4.1%
Support Services	1,127,096	0.8	1,454,363	1.1	327,267	29.0%
Other Support Services	140,813	0.1	178,910	0.1	38,097	27.1%
Community Services	41,250	0.0	50,000	0.0	8,750	21.2%
Facilities and Construction	3,740,318	2.8	-	-	(3,740,318)	-100.0%
Outgoing Transfers*	1,343,335	1.0	1,543,335	1.2	200,000	14.9%
Total	**$ 135,171,692**	**100%**	**$ 131,388,203**	**100%**	**$ (3,783,489)**	**-2.8%**

*Transfer to other funds: School Nutrition (Allocation = $975,835), ROTC, etc. ($367,500), Pre-K ($200,000)

NOTE: $8.4M Cares Funds will be utilized to reduce operating expense.

TCSS Operating Summary by FUNCTION

Function	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	$ Change	% Change
1000	Instruction *	71,425,952	66,415,378	73,796,797	76,856,439	3,059,642	4.1%
1000s	***Instruction Function Total***	**$ 71,425,952**	**$ 66,415,378**	**$ 73,796,797**	**$ 76,856,439**	**$ 3,059,642**	**4.1%**
NOTE: Some accounts below show negatives because of employee pay reclassifications.							
2100	Pupil Services	2,947,490	2,245,165	2,315,857	2,443,513	127,656	5.5%
2110	Social Workers	285,121	289,114	302,876	291,395	(11,481)	-3.8%
2120	Guidance Services	3,265,604	2,899,187	2,979,956	3,338,304	358,348	12.0%
2123	Research/Assessment/Accountability	356,383	267,937	390,309	393,740	3,431	0.9%
2134	Health Care Services	719,440	718,775	1,214,766	1,035,453	(179,313)	-14.8%
2140	Psychological Services	504,841	403,875	485,293	474,790	(10,503)	-2.2%
2100s	***Pupil Services Function Total***	**$ 8,078,879**	**$ 6,824,053**	**$ 7,689,057**	**$ 7,977,195**	**$ 288,138**	**3.7%**
2210/3	Instructional Services	1,800	686	-	-	-	
2215	Instructional Services - Spec. Ed.	865,867	726,508	750,142	867,301	117,159	15.6%
2217	Staff Development	537,818	122,354	484,799	447,502	(37,297)	-7.7%
2219	Technology	2,280,783	2,130,709	3,269,920	3,057,311	(212,609)	-6.5%
2220	Educational Media	2,073,620	1,859,979	1,921,401	2,004,771	83,370	4.3%
2200s	***Instructional Services/Support***	**$ 5,759,888**	**$ 4,840,236**	**$ 6,426,262**	**$ 6,376,885**	**$ (49,377)**	**-0.8%**
2300	Contingency	-	56,870	28,345	328,345	300,000	1058.4%
2310	Board of Education	98,740	103,034	128,347	128,347	-	0.0%
2321	Superintendent's Office	669,971	620,904	739,461	768,461	29,000	3.9%
2324	Office of Curriculum and Instruction	1,059,324	1,024,424	1,087,045	1,087,491	446	0.0%
2300s	***General Administration***	**$ 1,828,035**	**$ 1,805,232**	**$ 1,983,198**	**$ 2,312,644**	**$ 329,446**	**16.6%**
2400	School Administration	9,000,598	8,431,244	9,433,909	9,832,359	398,450	4.2%
2400	***School Administration***	**$ 9,000,598**	**$ 8,431,244**	**$ 9,433,909**	**$ 9,832,359**	**$ 398,450**	**4.2%**

Function	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	$ Change	% Change
						-	
2500	Business Services	1,595,627	1,545,721	1,660,199	1,698,489	38,290	2.3%
2500	***Business Services***	**$ 1,595,627**	**$ 1,545,721**	**$ 1,660,199**	**$ 1,698,489**	**$ 38,290**	**2.3%**
						-	
2600	Maintenance and Operations	11,260,449	12,775,571	18,392,844	14,096,349	(4,296,495)	-23.4%
2600	***Maintenance and Operations***	**$ 11,260,449**	**$ 12,775,571**	**$ 18,392,844**	**$ 14,096,349**	**$ (4,296,495)**	**-23.4%**
2700	Student Transportation	9,002,554	9,040,917	9,396,614	9,011,235	(385,379)	-4.1%
2700	***Student Transportation***	**$ 9,002,554**	**$ 9,040,917**	**$ 9,396,614**	**$ 9,011,235**	**$ (385,379)**	**-4.1%**
2800/10	Central Support Services	7,884	7,040	-	-	-	
2823	Public Relations	235,926	215,598	236,622	284,634	48,012	20.3%
2831	Personnel (Human Resources)	564,021	615,436	711,322	1,039,119	327,797	46.1%
2842	Parent Center/Student Assignment	174,534	151,051	179,152	130,610	(48,542)	-27.1%
2800s	***Support Services***	**$ 982,365**	**$ 989,125**	**$ 1,127,096**	**$ 1,454,363**	**$ 327,267**	**29.0%**
2900	Other Support Services	140,813	140,855	140,813	178,910	38,097	27.1%
2900	***Other Support Services***	**$ 140,813**	**$ 140,855**	**$ 140,813**	**$ 178,910**	**$ 38,097**	**27.1%**
3100	School Nutrition Program	83,993	82,630	-	-	-	
3100	***School Nutrition Program***	**$ 83,993**	**$ 82,630**	**$ -**	**$ -**	**$ -**	
3300	Community Services	41,250	41,250	41,250	50,000	8,750	21.2%
3300	***Community Services***	**$ 41,250**	**$ 41,250**	**$ 41,250**	**$ 50,000**	**$ 8,750**	**21.2%**
4000	Facilities and Construction	-	913,679	3,740,318	-	(3,740,318)	-100.0%
4000	***Facilities and Construction***	**$ -**	**$ 913,679**	**$ 3,740,318**	**$ -**	**$ (3,740,318)**	**-100.0%**

Function	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	$ Change	% Change
5000	Outgoing Transfers**	1,468,697	1,171,628	1,343,335	1,543,335	200,000	14.9%
5000	***Outgoing Transfers***	**$ 1,468,697**	**$ 1,171,628**	**$ 1,343,335**	**$ 1,543,335**	**$ 200,000**	**14.9%**
	GRAND TOTAL	**$ 120,669,100**	**$ 115,017,519**	**$ 135,171,692**	**$ 131,388,203**	**$ (3,783,489)**	**-2.8%**

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

**Transfer to other funds: School Nutrition (Allocation = $975,835), ROTC, etc. ($367,500), Pre-K ($200,000)



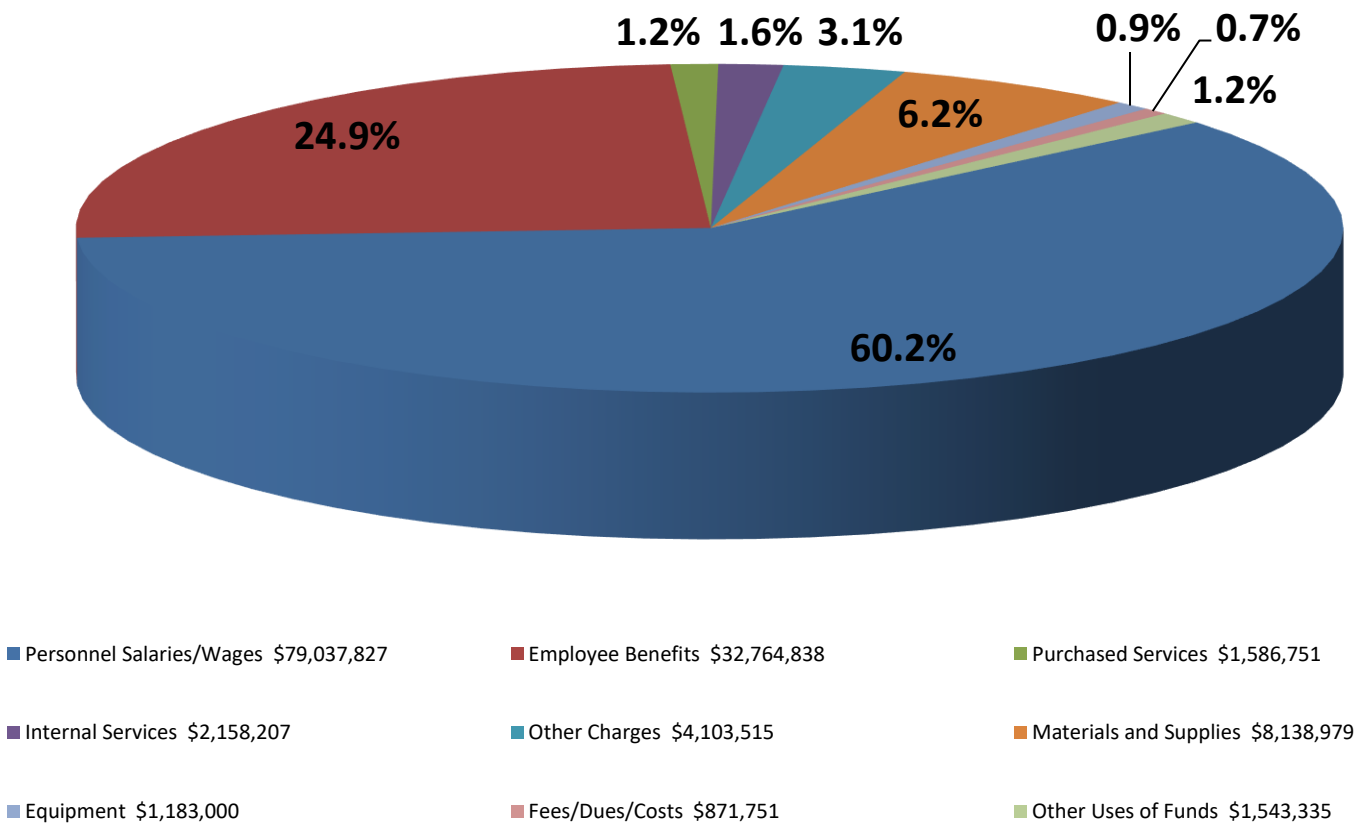
Troup County School System

Budget Expenditures

OBJECT

Section

FY 2022/2023
Operating Expenditures
by OBJECT



* Percentage total may not equal 100% due to rounding

Troup County School System
Operating Expenditures by OBJECT Categories

Description	FY 2021 - 2022 Budget	% Total	FY 2022 - 2023 Budget	% Total	$ Change	% Change
Personnel Salaries/Wages	$ 74,059,372	54.8%	$ 79,037,827	60.2%	$ 4,978,455	6.7%
Employee Benefits	31,540,056	23.3%	32,764,838	24.9%	1,224,782	3.9%
Purchased Services	1,537,993	1.1%	1,586,751	1.2%	48,758	3.2%
Internal Services	7,381,634	5.5%	2,158,207	1.6%	(5,223,427)	-70.8%
Other Charges	3,961,558	2.9%	4,103,515	3.1%	141,957	3.6%
Materials and Supplies	8,689,267	6.4%	8,138,979	6.2%	(550,288)	-6.3%
Equipment, Land, Const.	6,099,741	4.5%	1,183,000	0.9%	(4,916,741)	-80.6%
Fees/Dues/Costs	558,736	0.4%	871,751	0.7%	313,015	56.0%
Other Uses of Funds*	1,343,335	1.0%	1,543,335	1.2%	200,000	14.9%
Total	**$ 135,171,692**	**100%**	**$ 131,388,203**	**100%**	**$ (3,783,489)**	**-2.8%**

NOTE: $8.4M Cares Funds will be utilized to reduce operating expense.

*Transfer to other funds: School Nurtician (Allocation = $975,835), ROTC, etc. ($367,500), Pre-K ($200,000)

TCSS Operating Summary by OBJECT

Object	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	$ Change	% Change
511000	Teacher Salaries	$ 42,713,486	$ 42,584,178	$ 44,661,843	$ 47,001,949	$ 2,340,106	5.2%
511100	School Board Per Diem	46,600	46,200	53,093	53,093	-	0.0%
511300	Substitutes Wages - Certified	687,059	226,928	949,650	928,735	(20,915)	-2.2%
511400	Substitutes Wages - Non-Certified	16,052	38,410	46,674	146,673	99,999	214.2%
511500	Extended Day Salaries	136,052	77,071	136,370	64,419	(71,951)	-52.8%
511600	Prof. Development Stipends	163,669	56,835	55,000	55,000	-	0.0%
511700	Extended Year Teacher Salaries	36,206	129,370	131,888	182,370	50,482	38.3%
511800	Art, Music, PE Salaries	1,838,863	1,802,644	1,824,553	1,701,613	(122,940)	-6.7%
512000	Superintendent Salary	248,541	243,005	235,800	235,800	-	0.0%
512000	Assoc. Superintendent	134,924	-	-	-	-	
513000	Principal Salaries	1,883,963	1,944,756	1,921,420	2,079,127	157,707	8.2%
513100	Assistant Principals Salaries	1,948,936	1,614,984	2,258,853	2,489,955	231,102	10.2%
514000	Paraprofessional/Aide Salaries	1,659,283	1,629,948	1,565,615	2,129,101	563,486	36.0%
514100	Executive Secretary Salaries	877,861	934,713	929,365	959,824	30,459	3.3%
514200	Clerical Salaries	1,862,727	1,936,326	2,106,980	2,085,159	(21,821)	-1.0%
514600	Athletics Personnel				187,866	187,866	100.0%
516300	School Nurse Salaries	471,041	446,320	639,758	652,056	12,298	1.9%
516400	Physical/Occupational Therapist	-	-	-	73,102	73,102	100.0%
516500	Librarian/Media Spec. Salaries	962,420	982,139	993,451	1,032,146	38,695	3.9%
517200	Counselor Salaries - Elem	624,635	637,005	645,266	681,867	36,601	5.7%
517300	Counselor Salaries - Secondary	1,175,876	1,096,625	1,089,202	1,280,372	191,170	17.6%
517400	School Psychologist Salaries	233,582	163,656	191,819	170,829	(20,990)	-10.9%
517600	School Social Worker Salaries	191,066	200,258	202,216	193,098	(9,118)	-4.5%
517700	Family Services Coord. Salaries	135,363	135,363	137,147	141,515	4,368	3.2%
517800	Graduation Specialist Salaries	305,347	132,502	133,413	180,969	47,556	35.6%
518000	Bus Driver Salaries	3,851,497	3,330,391	3,240,373	3,395,467	155,094	4.8%
518100	Operations Staff Salaries	1,611,926	1,457,152	1,317,216	1,390,337	73,121	5.6%
518200	Bus Monitor Salaries	-	243,832	402,222	407,198	4,976	1.2%
518300	Extra-Curricular Supplements	1,131,572	822,845	880,583	711,068	(169,515)	-19.3%
518600	Custodial Salaries	2,632,796	2,758,321	2,796,545	3,405,769	609,224	21.8%
519000	Administrator Salaries	2,229,548	2,021,255	2,103,787	2,549,225	445,438	21.2%
519100	Other Professional Salaries	2,725,925	2,349,494	2,409,270	2,472,125	62,855	2.6%
519900	Other Salaries and Compensation	85,903	1,238	-	-	-	
510000s	**Personnel Salaries/Wages Total**	**72,622,719**	**70,043,764**	**74,059,372**	**79,037,827**	**4,978,455**	**7.1%**

TCSS Operating Summary by OBJECT

Object	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	$ Change	% Change
521000	Health Insurance Benefits	13,237,099	10,395,533	13,368,971	13,596,558	227,587	1.7%
522000	FICA (Social Security)	4,196,306	4,157,001	4,055,611	4,260,221	204,610	5.0%
522100	Medicare	982,688	949,382	945,814	997,137	51,323	5.4%
523000	Retirement (GA TRS)	13,357,674	11,432,749	12,384,977	13,080,861	695,884	5.6%
524500	ERS	63,768	129,802	-	-	-	
526000	Worker's Compensation	618,151	68,266	747,086	779,827	32,741	4.4%
527000	On Behalf - State	400,303	410,468	-	-	-	
529000	Life Insurance	(35,611)	37,776	37,597	50,234	12,637	33.6%
520000s	***Employee Benefits Total***	**32,820,378**	**27,580,977**	**31,540,056**	**32,764,838**	**1,224,782**	**3.9%**
51/20000s	***Wages & Benefits Total***	**105,443,097**	**97,624,741**	**105,599,428**	**111,802,665**	**6,203,237**	**6.1%**
530000	Purchased Services	1,227,918	1,372,678	1,537,993	1,586,751	48,758	3.2%
533200	Fingerprints, Drug Screens	-	3,860	-	-	-	#DIV/0!
530000s	**Purchased Services Total**	**1,227,918**	**1,376,538**	**1,537,993**	**1,586,751**	**48,758**	**3.1%**
541000	Water, Sewer, and Cleaning	306,395	331,956	397,873	288,300	(109,573)	-27.5%
541001	Sanitation	-	-	-	225,000	225,000	100.0%
543000	Repairs	728,866	1,815,584	6,822,261	1,479,907	(5,342,354)	-78.3%
544200	Rental - Equipment	7,739	22,695	26,000	41,000	15,000	57.7%
544400	Rental- Other	78,395	142,452	135,500	124,000	(11,500)	-8.5%
540000s	**Internal Services Total**	**1,121,395**	**2,312,687**	**7,381,634**	**2,158,207**	**(5,223,427)**	**-201.9%**
552000	Insurances (P&L)	571,521	629,493	658,630	703,902	45,272	6.9%
553000	Communications	51,302	57,312	247,000	247,100	100	0.0%
556100	Tuition to Other LEAs	-	-	-	-	-	
558000	Travel	17,526	1,154	85,900	87,322	1,422	1.7%
558007	Travel - in system	31,690	14,473	43,970	42,570	(1,400)	-3.2%
558008	Travel - out of system	87,274	20,650	145,839	152,139	6,300	4.3%
558500	Travel - BOE	4,540	7,867	15,750	15,750	-	0.0%
559200	Services from Other LEAs	255,887	206,868	220,000	220,000	-	0.0%
559500	Other Purchased Services	2,273,267	1,884,478	1,928,194	1,999,969	71,775	3.7%
559522	Safety Purchased Services	77,073	348,544	616,275	634,763	18,488	3.0%
559600	Payment to Res. Treat. Fac.	300,270	309,340	-	-	-	
550000s	**Other Charges Total**	**3,670,350**	**3,480,179**	**3,961,558**	**4,103,515**	**141,957**	**4.2%**

TCSS Operating Summary by OBJECT

Object	Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	$ Change	% Change
561000	Materials and Supplies	2,269,067	2,100,441	2,798,756	2,552,592	(246,164)	-8.8%
561001	Shop Supplies	-	281,902	405,000	524,000	119,000	29.4%
561002	Training	-	547	5,000	4,000	(1,000)	-20.0%
561022	Safety Supplies	94,184	30,326	50,000	50,000	-	0.0%
561100	Tech Supplies	-	-	-	-	-	
561200	Computer Software	481,597	588,573	760,992	788,332	27,340	3.6%
561500	Expendable Equipment	472,462	211,386	382,491	345,020	(37,471)	-9.8%
561600	Expendable Computer Equipment	49,918	46,557	315,402	160,693	(154,709)	-49.1%
562000	Utility- Electric	2,742,339	2,691,399	2,491,000	2,348,000	(143,000)	-5.7%
562100	Fuel Purchases	-	5,077	850,000	850,000	-	0.0%
564100	Textbooks	514,306	129,829	127,500	25,000	(102,500)	-80.4%
564200	Instructional Supplies	48,622	177,230	503,126	491,342	(11,784)	-2.3%
560000s	**Materials and Supplies Total**	**6,672,495**	**6,263,267**	**8,689,267**	**8,138,979**	**(550,288)**	**-6.9%**
571000	Land Acquisition and Dev.	-	913,679	-	-	-	
572000	Building Acquisition, Const.	-	10,417	3,840,318	-	(3,840,318)	-100.0%
573000	Equipment over $5,000	405,357	1,240,333	465,700	542,400	76,700	16.5%
573005	Playground Safety Equipment	-	-	-	75,000	75,000	100.0%
573200	Bus Purchases	-	-	1,015,600	265,600	(750,000)	-73.8%
573400	Computer Purchases	-	146,087	778,123	300,000	(478,123)	-61.4%
570000s	**Equipment, Land, Const.**	**405,357**	**2,310,516**	**6,099,741**	**1,183,000**	**(4,916,741)**	**-207.7%**
						-	
581000	Registrations/Fees/Dues	597,013	348,485	460,135	473,211	13,076	2.8%
581100	Regional Library Fees	11,454	11,454	13,745	13,745	-	0.0%
581200	RESA Fees	69,327	42,445	42,403	42,487	84	0.2%
588000	Federal Indirect Costs	-	-	-	-	-	
589000	Other Expenditures	(17,998)	75,583	42,453	342,308	299,855	706.3%
580000s	**Fees/Dues/Costs**	**659,796**	**477,967**	**558,736**	**871,751**	**313,015**	**38.0%**
593000	**Transfers To Other Funds***	**1,468,697**	**1,171,628**	**1,343,335**	**1,543,335**	**200,000**	**14.9%**
53/90000's	***Non-Wages Total***	**15,226,008**	**17,392,782**	**29,572,264**	**19,585,538**	**(9,986,726)**	**-49.6%**
	TOTAL OPERATING FUND	**$ 120,669,105**	**$ 115,017,523**	**$ 135,171,692**	**$ 131,388,203**	**$ (3,783,489)**	**-2.8%**

*Transfer to other funds: School Nutrition (Allocation = $975,835), ROTC, etc. ($367,500), Pre-K ($200,000)

Troup County School System

Budget Expenditures

COST CENTER

Section

TCSS Operating Budget Summary by COST CENTER

Cost Center	Description		FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	$ Change	% Change
21001	Extra-Curricular Supplements	Wages	$ 1,133,768	825,187	$ 946,735	$ 1,232,904	286,169	30.2%
21002	Extra-Curricular Supplements	Non-Wages	56,397	132	34,366	6,500	(27,866)	-81.1%
21003	Student Services	Wages	161,472	175,552	160,178	198,298	38,120	23.8%
21004	Student Services	Non-Wages	31,624	62,368	89,976	92,158	2,182	2.4%
21101	Social Work Services	Wages	280,674	286,904	292,475	280,995	(11,480)	-3.9%
21102	Social Work Services	Non-Wages	4,206	2,210	10,400	10,400	0	0.0%
21202	Guidance Services	Non-Wages	0	1,137	43,000	43,000	0	0.0%
21231	School Improvement & Assessment	Wages	205,980	143,024	143,809	147,240	3,431	2.4%
21232	School Improvement & Assessment	Non-Wages	150,403	124,914	246,500	246,500	0	0.0%
21341	Health Care Services	Wages	715,218	655,589	982,229	902,916	(79,313)	-8.1%
21342	Health Care Services	Non-Wages	4,222	63,186	232,537	132,537	(100,000)	-43.0%
21401	Psychological Services	Wages	500,895	398,674	446,128	435,625	(10,503)	-2.4%
21402	Psychological Services	Non-Wages	3,946	5,202	39,165	39,165	0	0.0%
22151	Special Education Administration	Wages	676,994	496,815	552,725	610,858	58,133	10.5%
22152	Special Education Administration	Non-Wages	288,021	287,138	301,700	301,700	0	0.0%
22171	Staff Development	Wages	210,120	69,654	322,854	278,035	(44,819)	-13.9%
22172	Staff Development	Non-Wages	313,578	51,280	157,945	157,945	0	0.0%
22191	Technology	Wages	1,487,045	1,431,043	1,480,597	1,606,111	125,514	8.5%
22192	Technology	Non-Wages	1,023,659	885,317	1,789,323	1,451,200	(338,123)	-18.9%
22202	Educational Media	Non-Wages	28,900	28,900	34,107	34,107	0	0.0%
23001	Contingency	Wages	0	(138,457)	250,000	250,000	0	0.0%
23002	Contingency	Non-Wage	0	56,849	28,345	328,345	300,000	1058.4%
23101	Board of Education	Wages	72,940	72,396	80,322	80,322	0	0.0%
23102	Board of Education	Non-Wages	25,800	30,638	48,025	48,025	0	0.0%
23211	Superintendent's Office	Wages	412,208	399,367	394,656	423,656	29,000	7.3%
23212	Superintendent's Office	Non-Wages	257,763	221,537	344,805	344,805	0	0.0%
23241	Office of Curriculum & Instruction	Wages	1,024,446	994,129	1,029,445	1,029,891	446	0.0%
23242	Office of Curriculum & Instruction	Non-Wages	34,878	463,673	738,233	738,233	0	0.0%
24001	School Administration	Wages	115,892	(16,702)	150	150	0	0.0%
24002	School Administration	Non-Wages	86	3,475	61,557	61,557	0	0.0%
25000	System Control Accounts	Non-Wages	97,978	2,153	0	0	0	
25001	Business Services	Wages	1,310,327	705,123	989,723	1,029,513	39,790	4.0%
25002	Business Services	Non-Wages	669,043	652,976	757,476	757,476	0	0.0%

TCSS Operating Budget Summary by COST CENTER

Cost Center	Description		FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	$ Change	% Change
26001	Maintenance & Operations	Wages	2,536,348	2,522,354	2,147,810	2,471,374	323,564	15.1%
26002	Maintenance & Operations	Non-Wages	5,493,868	5,553,452	15,417,007	6,299,155	(9,117,852)	-59.1%
26541	Custodial Services	Wages	3,324,818	3,502,884	3,664,650	4,348,884	684,234	18.7%
26542	Custodial Services	Non-Wages	295,520	765,852	903,695	976,936	73,241	8.1%
27001	Transportation	Wages	7,245,493	6,477,529	6,303,786	6,428,245	124,459	2.0%
27002	Transportation	Non-Wages	1,733,111	2,568,497	3,082,828	2,572,990	(509,838)	-16.5%
28101	Central Support Services	Wages	5,388	5,900	670,085	710,085	40,000	6.0%
28102	Central Support Services	Non-Wages	0	0	0	0	0	
28231	Public Relations	Wages	190,233	190,762	192,717	216,729	24,012	12.5%
28232	Public Relations	Non-Wages	45,693	24,836	43,905	67,905	24,000	54.7%
28310	Personnel Services	Wages	(13)	3,860	0	0	0	
28311	Personnel Services	Wages	520,552	571,052	636,322	912,619	276,297	43.4%
28312	Personnel Services	Non-Wages	39,812	40,524	75,000	126,500	51,500	68.7%
28421	Office of Student Assignment	Wages	149,889	149,903	153,466	102,824	(50,642)	-33.0%
28422	Office of Student Assignment	Non-Wages	24,645	1,148	25,686	27,786	2,100	8.2%
29002	Other Support Services	Non-Wages	140,813	140,855	140,813	178,910	38,097	27.1%
30601	Berta Weathersbee Elementary	Wages	2,503,267	2,553,289	2,662,312	2,746,260	83,948	3.2%
30602	Berta Weathersbee Elementary	Non-Wages	16,286	19,949	22,358	22,193	(165)	-0.7%
30801	Hollis Hand Elementary	Wages	3,934,342	3,470,347	3,700,015	3,705,215	5,200	0.1%
30802	Hollis Hand Elementary	Non-Wages	37,773	42,357	45,210	47,273	2,063	4.6%
31001	Elementary Education	Wages	245,050	39,104	221,755	221,755	0	0.0%
31002	Elementary Education	Non-Wages	739,151	368,796	802,387	402,200	(400,187)	-49.9%
34001	Hillcrest Elementary	Wages	2,589,616	2,572,510	2,630,929	2,990,492	359,563	13.7%
34002	Hillcrest Elementary	Non-Wages	27,257	19,987	33,771	26,318	(7,453)	-22.1%
34101	Long Cane Elementary	Wages	3,498,563	3,406,942	3,533,313	3,890,047	356,734	10.1%
34102	Long Cane Elementary	Non-Wages	31,915	24,607	44,303	46,200	1,897	4.3%
34301	Rosemont Elementary	Wages	3,557,539	3,288,047	3,339,190	3,716,294	377,104	11.3%
34302	Rosemont Elementary	Non-Wages	36,920	43,498	41,745	40,755	(990)	-2.4%
34401	West Point Elementary	Wages	2,918,755	2,851,153	2,952,693	3,015,115	62,422	2.1%
34402	West Point Elementary	Non-Wages	29,955	28,332	27,968	27,555	(413)	-1.5%
34501	Ethel Kight Elementary	Wages	4,320,254	4,124,851	4,256,865	4,254,886	(1,979)	0.0%
34502	Ethel Kight Elementary	Non-Wages	38,509	35,269	43,643	43,230	(413)	-0.9%
34601	Clearview Elementary	Wages	4,368,284	4,098,099	4,365,249	4,279,432	(85,817)	-2.0%
34602	Clearview Elementary	Non-Wages	51,742	48,597	50,490	49,253	(1,237)	-2.4%
35101	Hogansville Elementary	Wages	3,272,260	2,935,651	3,063,706	3,294,031	230,325	7.5%
35102	Hogansville Elementary	Non-Wages	34,776	94,062	32,505	32,505	0	0.0%

TCSS Operating Budget Summary by COST CENTER

Cost Center	Description		FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	$ Change	% Change
36401	Callaway Elementary	Wages	4,145,787	3,810,978	3,956,357	4,107,191	150,834	3.8%
36402	Callaway Elementary	Non-Wages	43,683	38,646	48,428	47,850	(578)	-1.2%
36601	Franklin Forest Elementary	Wages	4,812,827	4,679,398	4,907,552	4,926,640	19,088	0.4%
36602	Franklin Forest Elementary	Non-Wages	52,936	46,842	56,904	52,635	(4,269)	-7.5%
41001	Middle School Education	Wages	(3,712)	0	0	0	0	
41002	Middle School Education	Non-Wages	256,653	179,784	225,285	203,225	(22,060)	-9.8%
41501	Gardner Newman Middle	Wages	6,097,707	6,263,746	6,694,929	6,795,217	100,288	1.5%
41502	Gardner Newman Middle	Non-Wages	86,947	64,508	98,963	100,425	1,462	1.5%
45701	Long Cane Middle	Wages	6,520,422	6,503,075	6,763,614	7,263,079	499,465	7.4%
45702	Long Cane Middle	Non-Wages	79,665	75,104	103,935	94,283	(9,652)	-9.3%
46001	Callaway Middle	Wages	5,271,364	4,837,898	5,326,305	5,505,121	178,816	3.4%
46002	Callaway Middle	Non-Wages	73,632	50,431	73,125	74,880	1,755	2.4%
50301	LaGrange High	Wages	7,084,531	6,981,738	7,090,034	7,446,631	356,597	5.0%
50302	LaGrange High	Non-Wages	177,367	156,529	184,091	174,075	(10,016)	-5.4%
51001	High School Education	Wages	29,379	29,895	101,610	101,610	0	0.0%
51002	High School Education	Non-Wages	223,524	387,355	694,748	512,160	(182,588)	-26.3%
54701	Troup High	Wages	7,905,865	7,712,939	7,981,782	8,379,407	397,625	5.0%
54702	Troup High	Non-Wages	196,200	177,443	183,425	180,675	(2,750)	-1.5%
55501	Hope Academy	Wages	1,209,822	1,102,717	1,123,212	1,439,985	316,773	28.2%
55502	Hope Academy	Non-Wages	21,695	19,210	18,204	18,204	0	0.0%
55601	Callaway High	Wages	5,603,671	5,344,982	5,377,462	5,793,818	416,356	7.7%
55602	Callaway High	Non-Wages	175,536	126,637	123,338	123,063	(275)	-0.2%
56001	thINC Academy	Wages	2,601,114	2,561,484	2,640,384	2,794,797	154,413	5.8%
56002	thINC Academy	Non-Wages	43,286	51,887	60,884	60,884	0	0.0%
56991	Troup County Career Center	Wages	0	632,197	600,519	860,959	260,440	43.4%
56992	Troup County Career Center	Non-Wages	0	9,965	15,000	19,000	4,000	26.7%
61002	Alternative Education	Non-Wages	539	165	14,704	14,704	0	0.0%
61003	ESOL	Wages	0	0	0	0	0	
61004	ESOL	Non-Wages	4,233	5,450	9,087	9,087	0	0.0%
61005	Special Education Instruction	Wages	570,829	370,817	468,778	574,409	105,631	22.5%
61006	Special Education Instruction	Non-Wages	478,764	440,525	471,000	471,000	0	0.0%
61008	Gifted Instruction	Non-Wages	7,911	1,468	15,786	15,786	0	0.0%
61009	International Baccalaureate	Wages	0	0	0	3,000	3,000	
61010	International Baccalaureate	Non-Wage	0	0	0	38,950	38,950	
62702	Residential Placement (Ault)	Non-Wage	186,235	196,508	0	0	0	
63302	Community Services	Non-Wages	41,250	41,250	41,250	50,000	8,750	21.2%

TCSS Operating Budget Summary by COST CENTER

Cost Center	Description		FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	$ Change	% Change
65002	Outgoing Transfers	Non-Wages	1,468,697	1,171,628	1,343,335	1,543,335	200,000	14.9%
	TOTAL OPERATING FUND		**$ 120,765,228**	**116,099,437**	**$ 135,171,693**	**$ 131,388,203**	**$ (3,783,490)**	**-2.8%**



Troup County School System

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Troup County School System

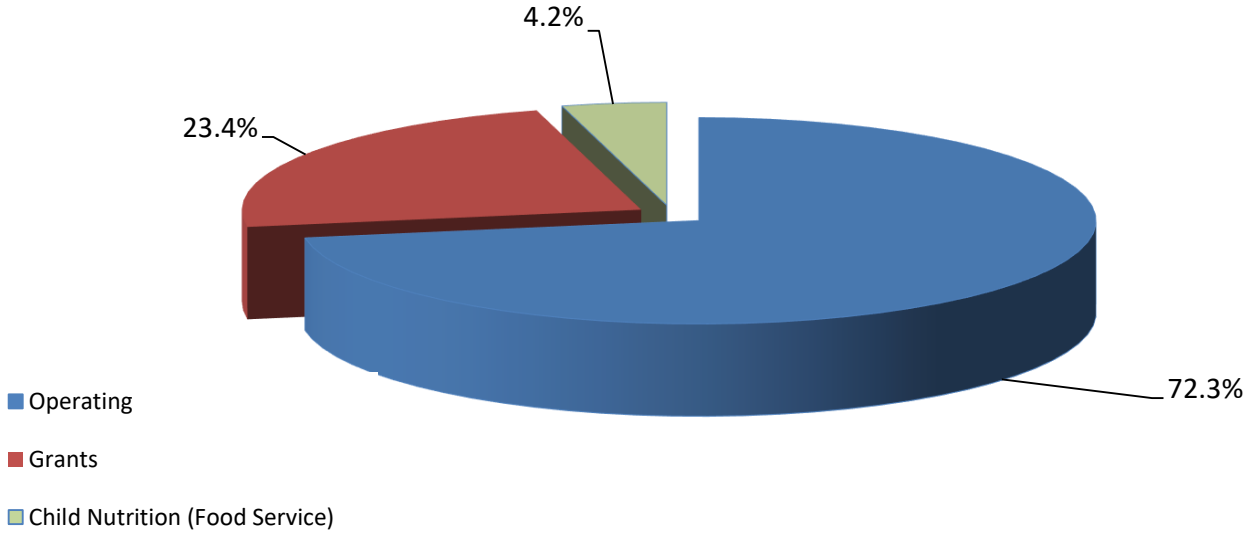
Budget Expenditures

Summary of Funds

& Grant Funds

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 2021/22 Budget	FY 2022/23 Budget		$ Variance	% change	% of Budget
Operating	$ 135,171,692	$ 131,388,203	*	$ (3,783,489)	-2.8%	72.3%
Grants	26,541,536	42,601,795	*	16,060,259	60.5%	23.4%
Child Nutrition (Food Service)	7,000,000	7,687,927	*	687,927	9.8%	4.2%
Grand Total	**$ 168,713,228**	**$ 181,677,925**		**$ 12,964,697**		

FY 2021 General Fund Ending Balance was $25,402,582

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

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

Troup County School System
Your Future Starts Today

Troup County School System
Grant Fund
Budget Summary

Description	Budget 2020	Budget 2021	Budget 2022	Estimated 2023	$ Change	% Change
Expenditures						
Title I. Part A, Improving Academic Achievement	3,955,027	4,166,430	4,382,177	4,382,177	-	0.0%
Title I, Part D, Neglected and Delinquent Children	109,096	125,581	116,739	116,739	-	0.0%
Title II, Part A, Supporting Effective Instruction	548,357	537,126	580,015	580,015	-	0.0%
Title III, Part A, Instruction for English Learners & Immigrants	54,280	73,709	73,599	73,599	-	0.0%
Title IV, Part A, Student Support and Academic Enrichment	315,643	279,599	294,966	294,966	-	0.0%
Title V, Part B, Rural Education Initiative	312,521	239,187	280,156	280,156	-	0.0%
McKinney-Vento Grant	48,623	45,092	49,840	49,840	-	0.0%
Special Education Preschool	93,172	95,163	94,273	94,273	-	0.0%
Special Education Flow Through	2,952,369	3,042,199	3,197,728	3,197,728	-	0.0%
CTAE Perkins Carryover	7,043	14,932	14,742	14,742	-	0.0%
CTAE Agriculture Education Extended Day	31,464	35,960	41,156	41,156	-	0.0%
CTAE Agriculture Education Extended Year	13,247	15,134	17,329	17,329	-	0.0%
CTAE Extended Day	55,602	47,198	64,523	64,523	-	0.0%
CTAE Industry Certification Grant	5,000	21,212	5,000	5,000	-	0.0%
CTAE Perkins Plus Reserve	20,000	18,586	19,986	19,986	-	0.0%
CTAE Supervision	28,280	27,298	23,340	23,340	-	0.0%
CTAE Perkins Program Improvement	128,999	135,945	145,337	145,337	-	0.0%
CTAE Apprenticeship	36,639	34,615	36,486	36,486	-	0.0%
Preschool Disability Services	111,033	109,026	124,049	124,049	-	0.0%
Residential Treatment Centers	351,040	404,406	382,293	382,293	-	0.0%
Pre-Kindergarten	2,238,744	2,276,258	2,303,629	2,303,629	-	0.0%
L4GA - Literacy for Learning, Living and Leading	-	-	1,142,793	1,142,793	-	0.0%
CARES/ESSER Grants (Split between years)		3,037,438	12,997,534	29,211,639	16,214,105	124.7%
Total Expenditures	**$ 11,416,179**	**$ 14,782,094**	**$ 26,387,690**	**$ 42,601,795**	**$ 16,214,105**	**61.4%**

REQUESTS FOR INFORMATION

This budget summary is designed to provide citizens, taxpayers, customers, and other interested parties with a general overview of the Troup County Board of Education's budget/finances. We will be happy to provide other information you may need. Questions concerning any of the information provided in this report or requests for additional financial information may be addressed to Dr. Scott A. Burckbuchler, Chief Financial Officer, at burckbuchlersa@troup.org

Troup County School System

Budget Expenditures

COST CENTER

Detail Reports

Troup County School System
Cost Centers
FY2022-2023

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

Troup County School System
Cost Centers
FY2022-2023

Program	Manager	Title	Expense	Cost Center
Business Services	Scott Burckbuchler	Chief Financial Officer	Wages	25001
			Non-Wages	25002
Maintenance & Operations	Chip Medders	Asst. Superintendent Maint/Operations	Wages	26001
			Non-Wages	26002
Custodial Services	Chip Medders	Asst. Superintendent Maint/Operations	Wages	26541
			Non-Wages	26542
Transportation	Chip Medders	Asst. Superintendent Maint/Operations	Wages	27001
			Non-Wages	27002
Central Support Services	Scott Burckbuchler	Chief Financial Officer	Wages	28101
			Non-Wages	28102
Public Relations	Irisha Goodman	Director Public Relations	Wages	28231
			Non-Wages	28232
Personnel Services	Derek Pitts	Chief Human Resources Officer	Wages	28311
			Non-Wages	28312
Office of Student Assignment	Jacqueline Jones	Director Student Services	Wages	28421
			Non-Wages	28422
Other Support Services	Deana Brown	Asst. Superintendent Curriculum	Wages	29001
			Non-Wages	29002
Berta Weathersbee Elementary	Willie Cooks	Principal	Wages	30601
			Non-Wages	30602
Hollis Hand Elementary	Matthew Body	Principal	Wages	30801
			Non-Wages	30802
Elementary Education	Tabatha Lawrence	Director Elementary Education	Wages	31001
			Non-Wages	31002
Hillcrest Elementary	Christy Keeth	Principal	Wages	34001
			Non-Wages	34002
Long Cane Elementary	Katie Brown	Principal	Wages	34101
			Non-Wages	34102
Rosemont Elementary	Martie Hornsby	Principal	Wages	34301
			Non-Wages	34302
West Point Elementary	Jan Franks	Principal	Wages	34401
			Non-Wages	34402

Troup County School System
Cost Centers
FY2022-2023

Program	Manager	Title	Expense	Cost Center
Ethel Kight Elementary	Candace McGhee	Principal	Wages	34501
			Non-Wages	34502
Clearview Elementary	Debra Brock	Principal	Wages	34601
			Non-Wages	34602
Hogansville Elementary	Gina Turner	Principal	Wages	35101
			Non-Wages	35102
Callaway Elementary	Milton Reese	Principal	Wages	36401
			Non-Wages	36402
Franklin Forest Elementary	Lindsey Lynch	Principal	Wages	36601
			Non-Wages	36602
Middle School Education	Jonathan Laney	Director Secondary Education	Wages	41001
			Non-Wages	41002
Gardner Newman Middle	Kelley Adams	Principal	Wages	41501
			Non-Wages	41502
Long Cane Middle	Whitney Glisson	Principal	Wages	45701
			Non-Wages	45702
Callaway Middle	Amy Thornton	Principal	Wages	46001
			Non-Wages	46002
LaGrange High	Alton White	Principal	Wages	50301
			Non-Wages	50302
High School Education	Jonathan Laney	Director Secondary Education	Wages	51001
			Non-Wages	51002
Troup High	Niki Watts	Principal	Wages	54701
			Non-Wages	54702
Hope Academy	Stephanie Winn-Chappell	Principal	Wages	55501
			Non-Wages	55502
Callaway High	Jason Graham	Principal	Wages	55601
			Non-Wages	55602
thINC Academy	Chris Williams	Principal	Wages	56001
			Non-Wages	56002
Troup County Career Center	Jeff Little	Principal	Wages	56991
			Non-Wages	56992

Troup County School System
Cost Centers
FY2022-2023

Program	Manager	Title	Expense	Cost Center
Alternative Education	Jacqueline Jones	Director Student Services	Wages	61001
			Non-Wages	61002
ESOL	Jacqueline Jones	Director Student Services	Wages	61003
			Non-Wages	61004
Special Education Instruction	Kitty Crawford	Director Special Education	Wages	61005
			Non-Wages	61006
Gifted Instruction	Kitty Crawford	Director Special Education	Wages	61007
			Non-Wages	61008
International Baccalaureate	Alton White	Principal - LHS	Wages	61009
			Non-Wages	61010
Community Services	Leigh Thrailkill	Director Federal Programs	Wages	63301
			Non-Wages	63302
Outgoing Transfers	Scott Burckbuchler	Chief Financial Officer	Wages	65001
			Non-Wages	65002

Cost Center Codes

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

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

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

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



Troup County School System

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Troup County School System

COST CENTER

Departmental Detail Reports

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FY2022.2023 Cost Center Object Report
Extra-Curricular Supplements

Wages - Cost Center #21001

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511700	Extended Year Teacher Salaries	0	0	19,781	19,781	0.0%
514200	Clerical Salaries	0	0	0	0	0.0%
514600	Athletics Personnel	0	0	187,866	187,866	0.0%
517700	Family Services Coord. Salaries	0	0	0	0	0.0%
518300	Extra Curricular Supplements	774,021	880,583	706,818	-173,765	-19.7%
519000	Administrator Salaries	100	0	0	0	0.0%
521000	Health Insurance Benefits	18,376	22,680	118,784	96,104	423.7%
522000	FICA (Social Security)	7,248	9,144	42,564	33,420	365.5%
522100	Medicare	1,695	2,139	9,952	7,813	365.3%
523000	Retirement (GA TRS)	22,849	31,038	141,583	110,545	356.2%
524500	ERS	0	0	0	0	0.0%
526000	Worker's Compensation	854	1,097	5,209	4,112	374.8%
529000	Life Insurance	44	54	347	293	542.6%
Total		**825,187**	**946,735**	**1,232,904**	**286,169**	**30.2%**

Non-Wages - Cost Center #21002

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	0	6,500	6,500	0	0.0%
553000	Communications	249	0	0	0	0.0%
559500	Other Purchased Services	0	27,866	0	-27,866	-100.0%
561000	Materials and Supplies	-117	0	0	0	0.0%
Total		**132**	**34,366**	**6,500**	**-27,866**	**-81.1%**

Grand Total		**825,320**	**981,101**	**1,239,404**	**258,303**	**26.3%**

FY2022.2023 Cost Center Object Report
Student Services

Wages - Cost Center #21003

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
514100	Executive Secretary Salaries	38,913	38,913	29,356	-9,557	-24.6%
519000	Administrator Salaries	1,561	3,500	3,500	0	0.0%
519100	Other Professional Salaries	118,765	117,765	120,305	2,540	2.2%
521000	Health Insurance Benefits	5,468	0	11,340	11,340	0.0%
522000	FICA (Social Security)	2,447	0	7,206	7,206	0.0%
522100	Medicare	572	0	1,685	1,685	0.0%
523000	Retirement (GA TRS)	7,534	0	24,037	24,037	0.0%
526000	Worker's Compensation	279	0	842	842	0.0%
529000	Life Insurance	13	0	27	27	0.0%
Total		**175,552**	**160,178**	**198,298**	**38,120**	**23.8%**

Non-Wages - Cost Center #21004

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	48,640	62,000	64,100	2,100	3.4%
543000	Repairs	0	0	0	0	0.0%
553000	Communications	149	4,500	4,500	0	0.0%
558000	Travel	968	6,000	6,000	0	0.0%
561000	Materials and Supplies	5,495	6,000	5,707	-293	-4.9%
561200	Computer Software	4,120	3,750	4,125	375	10.0%
561500	Expendable Equipment	173	1,700	1,700	0	0.0%
564200	Instructional Supplies	27	400	400	0	0.0%
581000	Registrations/Fees/Dues	1,344	2,996	2,996	0	0.0%
589000	Other Expenditures	1,452	2,630	2,630	0	0.0%
Total		**62,368**	**89,976**	**92,158**	**2,182**	**2.4%**

Grand Total		**237,920**	**250,154**	**290,456**	**40,302**	**16.1%**

FY2022.2023 Cost Center Object Report
Social Work Services

Wages - Cost Center #21101

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
517600	School Social Worker Salaries	200,258	202,216	193,098	-9,118	-4.5%
521000	Health Insurance Benefits	33,075	34,020	34,020	0	0.0%
522000	FICA (Social Security)	11,805	11,901	11,235	-666	-5.6%
522100	Medicare	2,761	2,783	2,628	-155	-5.6%
523000	Retirement (GA TRS)	37,507	40,059	38,581	-1,478	-3.7%
524500	ERS	0	0	0	0	0.0%
526000	Worker's Compensation	1,418	1,416	1,352	-64	-4.5%
529000	Life Insurance	81	81	81	0	0.0%
Total		**286,904**	**292,476**	**280,995**	**-11,481**	**-3.9%**

Non-Wages - Cost Center #21102

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
558007	Travel - In System	1,368	2,900	2,900	0	0.0%
558008	Travel - Out of System	0	3,300	3,300	0	0.0%
561000	Materials and Supplies	201	1,200	1,200	0	0.0%
564200	Instructional Supplies	0	1,000	1,000	0	0.0%
581000	Registrations/Fees/Dues	641	2,000	2,000	0	0.0%
Total		**2,210**	**10,400**	**10,400**	**0**	**0.0%**

Grand Total		**289,114**	**302,876**	**291,395**	**-11,481**	**-3.8%**

FY2022.2023 Cost Center Object Report
Guidance Services

There are no Wages associated with this Cost Center

Non-Wages - Cost Center #21202

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	0	15,000	15,000	0	0.0%
558000	Travel	0	7,000	7,000	0	0.0%
561000	Materials and Supplies	1,008	18,000	18,000	0	0.0%
581000	Registrations/Fees/Dues	129	3,000	3,000	0	0.0%
589000	Other Expenditures	0	0	0	0	0.0%
Grand Total		**1,137**	**43,000**	**43,000**	**0**	**0.0%**

FY2022.2023 Cost Center Object Report
School Improvement & Assessment

Wages - Cost Center #21231

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
514200	Clerical Salaries	0	0	0	0	0.0%
519000	Administrator Salaries	103,455	103,456	105,996	2,540	2.5%
521000	Health Insurance Benefits	11,340	11,340	11,340	0	0.0%
522000	FICA (Social Security)	6,295	6,295	6,449	154	2.4%
522100	Medicare	1,472	1,472	1,508	36	2.4%
523000	Retirement (GA TRS)	19,719	20,495	21,178	683	3.3%
526000	Worker's Compensation	716	724	742	18	2.5%
529000	Life Insurance	27	27	27	0	0.0%
Total		**143,024**	**143,809**	**147,240**	**3,431**	**2.4%**

Non-Wages - Cost Center #21232

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
558007	Travel - In System	180	500	500	0	0.0%
558008	Travel - Out of System	0	4,000	4,000	0	0.0%
559500	Other Purchased Services	123,984	236,500	236,500	0	0.0%
561000	Materials and Supplies	463	3,000	3,000	0	0.0%
564200	Instructional Supplies	0	0	0	0	0.0%
581000	Registrations/Fees/Dues	0	1,500	1,500	0	0.0%
589000	Other Expenditures	286	1,000	1,000	0	0.0%
Total		**124,914**	**246,500**	**246,500**	**0**	**0.0%**

Grand Total		**267,937**	**390,309**	**393,740**	**3,431**	**0.9%**

FY2022.2023 Cost Center Object Report
Health Care Services

Wages - Cost Center #21341

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511300	Substitute Wages - Certified	2,671	0	0	0	0.0%
514200	Clerical Salaries	0	0	0	0	0.0%
516300	School Nurse Salaries	446,320	639,758	608,350	-31,408	-4.9%
521000	Health Insurance Benefits	110,860	166,464	131,421	-35,043	-21.1%
522000	FICA (Social Security)	26,186	35,930	33,433	-2,497	-6.9%
522100	Medicare	6,124	8,403	7,835	-568	-6.8%
523000	Retirement (GA TRS)	60,050	126,734	116,790	-9,944	-7.8%
524500	ERS	0	0	0	0	0.0%
526000	Worker's Compensation	3,029	4,447	4,707	260	5.8%
529000	Life Insurance	349	493	380	-113	-22.9%
Total		**655,589**	**982,229**	**902,916**	**-79,313**	**-8.1%**

Non-Wages - Cost Center #21342

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	0	0	0	0	0.0%
558007	Travel - In System	0	1,033	1,033	0	0.0%
558008	Travel - Out of System	0	1,519	1,519	0	0.0%
559500	Other Purchased Services	2,431	2,525	2,525	0	0.0%
561000	Materials and Supplies	50,049	127,090	127,090	0	0.0%
572000	Bldg Acquisition, Const.	10,417	100,000	0	-100,000	-100.0%
581000	Registrations/Fees/Dues	288	370	370	0	0.0%
Total		**63,186**	**232,537**	**132,537**	**-100,000**	**-43.0%**

Grand Total		**718,775**	**1,214,766**	**1,035,453**	**-179,313**	**-14.8%**

FY2022.2023 Cost Center Object Report
Psychological Services

Wages - Cost Center #21401

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511700	Extended Year Teacher Salaries	0	0	0	0	0.0%
517400	School Psychologist Salaries	163,656	191,819	170,829	-20,990	-10.9%
517700	Family Services Coord. Salaries	135,363	137,147	141,515	4,368	3.2%
521000	Health Insurance Benefits	35,910	34,020	45,044	11,024	32.4%
522000	FICA (Social Security)	16,908	20,586	17,677	-2,909	-14.1%
522100	Medicare	3,954	4,815	4,134	-681	-14.1%
523000	Retirement (GA TRS)	40,675	55,120	54,133	-987	-1.8%
524500	ERS	0	0	0	0	0.0%
526000	Worker's Compensation	2,122	2,513	2,186	-327	-13.0%
529000	Life Insurance	86	108	107	-1	-0.9%
Total		**398,674**	**446,128**	**435,625**	**-10,503**	**-2.4%**

Non-Wages - Cost Center #21402

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	0	30,000	30,000	0	0.0%
558007	Travel - In System	1,074	5,000	5,000	0	0.0%
558008	Travel - Out of System	0	0	0	0	0.0%
561000	Materials and Supplies	2,129	2,167	2,167	0	0.0%
581000	Registrations/Fees/Dues	1,998	1,998	1,998	0	0.0%
Total		**5,202**	**39,165**	**39,165**	**0**	**0.0%**

Grand Total		**403,875**	**485,293**	**474,790**	**-10,503**	**-2.2%**

FY2022.2023 Cost Center Object Report
Exceptional Education Administration

Wages - Cost Center #22151

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
514000	Paraprofessional/Aide Salaries	34,287	64,032	26,737	-37,295	-58.2%
514100	Executive Secretary Salaries	38,913	38,913	40,859	1,946	5.0%
514200	Clerical Salaries	0	0	0	0	0.0%
516400	Physical/Occupational Therapist	0	0	73,102	73,102	0.0%
519000	Administrator Salaries	282,320	285,902	293,322	7,420	2.6%
521000	Health Insurance Benefits	46,696	56,700	56,700	0	0.0%
522000	FICA (Social Security)	20,241	22,095	24,493	2,398	10.9%
522100	Medicare	4,734	5,168	5,728	560	10.8%
523000	Retirement (GA TRS)	67,015	77,031	86,717	9,686	12.6%
526000	Worker's Compensation	2,471	2,722	3,038	316	11.6%
529000	Life Insurance	138	162	162	0	0.0%
Total		**496,815**	**552,725**	**610,858**	**58,133**	**10.5%**

Non-Wages - Cost Center #22152

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	72,166	70,000	70,000	0	0.0%
558007	Travel - In System	1,390	3,000	3,000	0	0.0%
558008	Travel - Out of System	1,995	3,700	3,700	0	0.0%
559200	Services from other LEAs	206,868	220,000	220,000	0	0.0%
559500	Other Purchased Services	353	0	0	0	0.0%
561000	Materials and Supplies	2,865	3,500	3,500	0	0.0%
581000	Registrations/Fees/Dues	1,500	1,500	1,500	0	0.0%
Total		**287,138**	**301,700**	**301,700**	**0**	**0.0%**

Grand Total		**783,953**	**854,425**	**912,558**	**58,133**	**6.8%**

FY2022.2023 Cost Center Object Report
Staff Development

Wages - Cost Center #22171

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	0	0	0	0	0.0%
511300	Substitute Wages - Certified	0	263,650	218,650	-45,000	-17.1%
511600	Prof. Development Stipends	56,835	55,000	55,000	0	0.0%
511800	Art,Music,PE Salaries	0	0	0	0	0.0%
521000	Health Insurance Benefits	6,176	1,431	1,601	170	11.9%
522000	FICA (Social Security)	3,460	582	577	-5	-0.9%
522100	Medicare	728	136	135	-1	-0.7%
523000	Retirement (GA TRS)	2,056	1,981	1,998	17	0.9%
524500	ERS	0	0	0	0	0.0%
526000	Worker's Compensation	378	70	70	0	0.0%
529000	Life Insurance	22	4	4	0	0.0%
Total		**69,654**	**322,854**	**278,035**	**-44,819**	**-13.9%**

Non-Wages - Cost Center #22172

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	29,718	111,710	111,710	0	0.0%
558000	Travel	0	0	0	0	0.0%
558007	Travel - In System	0	0	0	0	0.0%
558008	Travel - Out of System	1,681	20,000	20,000	0	0.0%
561000	Materials and Supplies	6,920	8,735	8,735	0	0.0%
581000	Registrations/Fees/Dues	12,962	17,500	17,500	0	0.0%
Total		**51,280**	**157,945**	**157,945**	**-89,638**	**0.0%**

Grand Total		**120,935**	**480,799**	**435,980**	**-134,457**	**-9.3%**

FY2022.2023 Cost Center Object Report
Technology

Wages - Cost Center #22191

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
514100	Executive Secretary Salaries	38,913	38,913	40,859	1,946	5.0%
519100	Other Professional Salaries	970,052	1,007,241	1,092,797	85,556	8.5%
521000	Health Insurance Benefits	165,367	170,100	170,100	0	0.0%
522000	FICA (Social Security)	59,018	57,543	65,704	8,161	14.2%
522100	Medicare	13,802	13,458	15,366	1,908	14.2%
523000	Retirement (GA TRS)	175,920	185,594	212,567	26,973	14.5%
524500	ERS	483	0	0	0	0.0%
526000	Worker's Compensation	7,103	7,356	8,299	943	12.8%
529000	Life Insurance	385	392	419	27	6.9%
Total		**1,431,043**	**1,480,597**	**1,606,111**	**125,514**	**8.5%**

Technology

Non-Wages - Cost Center #22192

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
543000	Repairs	38,524	75,000	100,000	25,000	33.3%
544200	Rental - Equipment	840	1,000	1,000	0	0.0%
553000	Communications	0	190,000	200,000	10,000	5.3%
558007	Travel - In System	0	0	0	0	0.0%
558008	Travel - Out of System	-1,541	15,000	15,000	0	0.0%
559500	Other Purchased Services	173,684	150,000	150,000	0	0.0%
561000	Materials and Supplies	76,216	100,000	100,000	0	0.0%
561200	Computer Software	277,605	250,000	355,000	105,000	42.0%
561500	Expendable Equipment	49,718	70,000	70,000	0	0.0%
561600	Expendable Computer Equip	36,866	116,000	116,000	0	0.0%
573000	Equipment over $5,000	0	40,000	40,000	0	0.0%
573400	Computer Purchases	146,087	778,123	300,000	-478,123	-61.4%
581000	Registrations/Fees/Dues	205	4,200	4,200	0	0.0%
Grand Total		**798,202**	**1,789,323**	**1,451,200**	**-338,123**	**-18.9%**

Grand Total		**2,229,245**	**3,269,920**	**3,057,311**	**-212,609**	**-6.5%**

FY2022.2023 Cost Center Object Report
Educational Media

There are no Wages associated with this Cost Center

Non-Wages - Cost Center #22202

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
558000	Travel	0	0	0	0	0.0%
561000	Materials and Supplies	0	1,686	1,686	0	0.0%
561200	Computer Software	0	0	0	0	0.0%
561500	Expendable Equipment	0	0	0	0	0.0%
581000	Registrations/Fees/Dues	17,446	18,676	18,676	0	0.0%
581100	Regional Library Fees	11,454	13,745	13,745	0	0.0%
Grand Total		**28,900**	**34,107**	**34,107**	**0**	**0.0%**

FY2022.2023 Cost Center Object Report
Contingency

Wages - Cost Center #23001

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	8,019	0	0	0	0.0%
514200	Clerical Salaries	0	0	0	0	0.0%
526000	Worker's Compensation	-146,477	250,000	250,000	0	0.0%
Grand Total		**-138,457**	**250,000**	**250,000**	**0**	**0.0%**

Non-Wages - Cost Center #23002

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
561000	Materials and Supplies	0	0	0	0	0.0%
589000	Other Expenditures	56,849	28,345	328,345	300,000	1058.4%
Grand Total		**56,849**	**28,345**	**328,345**	**300,000**	**1058.4%**

Grand Total		**-81,609**	**278,345**	**578,345**	**300,000**	**107.8%**

FY2022.2023 Cost Center Object Report
Board of Education

Wages - Cost Center #23101

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511100	School Board Per Diem	46,200	53,093	53,093	0	0.0%
521000	Health Insurance Benefits	22,680	22,680	22,680	0	0.0%
522000	FICA (Social Security)	2,547	3,292	3,292	0	0.0%
522100	Medicare	596	770	770	0	0.0%
526000	Worker's Compensation	211	319	319	0	0.0%
529000	Life Insurance	162	168	168	0	0.0%
Total		**72,396**	**80,322**	**80,322**	**0**	**0.0%**

Non-Wages - Cost Center #23102

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
558500	Travel - BOE	7,867	15,750	15,750	0	0.0%
559500	Other Purchased Services	160	5,000	5,000	0	0.0%
581000	Registrations/Fees/Dues	22,611	27,275	27,275	0	0.0%
Total		**30,638**	**48,025**	**48,025**	**0**	**0.0%**

Grand Total		**103,034**	**128,347**	**128,347**	**0**	**0.0%**

FY2022.2023 Cost Center Object Report
Superintendent's Office

Wages - Cost Center #23211

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
512000	Superintendent Salary	243,005	235,800	235,800	0	0.0%
514100	Executive Secretary Salaries	66,527	68,172	71,581	3,409	5.0%
521000	Health Insurance Benefits	11,340	11,340	22,680	11,340	100.0%
522000	FICA (Social Security)	13,079	12,691	13,131	440	3.5%
522100	Medicare	4,359	4,254	4,319	65	1.5%
523000	Retirement (GA TRS)	57,624	60,217	61,922	1,705	2.8%
526000	Worker's Compensation	2,142	2,128	2,169	41	1.9%
529000	Life Insurance	54	54	12,054	12,000	22222.2%
Total		**399,367**	**394,656**	**423,656**	**29,000**	**7.3%**

Non-Wages - Cost Center #23212

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	167,953	286,000	275,650	-10,350	-3.6%
552000	Insurances (P&L)	350	350	350	0	0.0%
553000	Communications	0	0	0	0	0.0%
558007	Travel - In System	58	250	250	0	0.0%
558008	Travel - Out of System	4,959	12,555	13,520	965	7.7%
559500	Other Purchased Services	15,074	5,000	5,000	0	0.0%
561000	Materials and Supplies	1,085	2,000	2,000	0	0.0%
581000	Registrations/Fees/Dues	32,059	38,650	48,035	9,385	24.3%
Total		**221,537**	**344,805**	**344,805**	**0**	**0.0%**

Grand Total		**620,904**	**739,461**	**768,461**	**29,000**	**3.9%**

FY2022.2023 Cost Center Object Report
Office of Curriculum & Instruction

Wages - Cost Center #23241

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
514100	Executive Secretary Salaries	128,984	129,454	136,270	6,816	5.3%
519000	Administrator Salaries	607,030	631,496	581,512	-49,984	-7.9%
521000	Health Insurance Benefits	56,700	56,700	68,040	11,340	20.0%
522000	FICA (Social Security)	44,479	44,974	51,894	6,920	15.4%
522100	Medicare	10,402	10,518	12,136	1,618	15.4%
523000	Retirement (GA TRS)	141,117	150,734	173,684	22,950	15.2%
526000	Worker's Compensation	5,178	5,326	6,085	759	14.3%
529000	Life Insurance	239	243	270	27	11.1%
Total		**994,129**	**1,029,445**	**1,029,891**	**446**	**0.0%**

Non-Wages - Cost Center #23242

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	298,097	266,633	266,633	0	0.0%
553000	Communications	0	20,000	20,000	0	0.0%
558007	Travel - In System	163	500	500	0	0.0%
558008	Travel - Out of System	92	500	500	0	0.0%
559500	Other Purchased Services	0	0	0	0	0.0%
561000	Materials and Supplies	2,862	3,000	3,000	0	0.0%
561600	Expendable Computer Equip	0	0	0	0	0.0%
564200	Instructional Supplies	135,281	414,000	414,000	0	0.0%
581000	Registrations/Fees/Dues	27,179	33,600	33,600	0	0.0%
589000	Other Expenditures	0	0	0	0	0.0%
Total		**463,673**	**738,233**	**738,233**	**0**	**0.0%**

Grand Total		**1,457,802**	**1,767,678**	**1,768,124**	**446**	**0.0%**

FY2022.2023 Cost Center Object Report
School Administration

Wages - Cost Center #24001

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
513000	Principal Salaries	0	0	0	0	0.0%
513100	Assistant Principal Salaries	0	0	0	0	0.0%
514100	Executive Secretary Salaries	0	0	0	0	0.0%
514200	Clerical Salaries	0	0	0	0	0.0%
519000	Administrator Salaries	-11,570	0	0	0	0.0%
521000	Health Insurance Benefits	-1,809	0	0	0	0.0%
522000	FICA (Social Security)	-643	0	0	0	0.0%
522100	Medicare	-150	0	0	0	0.0%
523000	Retirement (GA TRS)	-2,457	0	0	0	0.0%
524500	ERS	0	0	0	0	0.0%
526000	Worker's Compensation	-69	0	0	0	0.0%
529000	Life Insurance	-4	150	150	0	0.0%
Total		**-16,702**	**150**	**150**	**0**	**0.0%**

Non-Wages - Cost Center #24002

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
553000	Communications	3,475	500	500	0	0.0%
558000	Travel	0	60,000	60,000	0	0.0%
561000	Materials and Supplies	0	1,057	1,057	0	0.0%
Total		**3,475**	**61,557**	**61,557**	**0**	**0.0%**

Grand Total		**-13,227**	**61,707**	**61,707**	**0**	**0.0%**

FY2022.2023 Cost Center Object Report
Business Services

Wages - Cost Center #25001

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
514200	Clerical Salaries	246,922	334,076	253,017	-81,059	-24.3%
518000	Bus Driver Salaries	16,952	16,127	16,127	0	0.0%
518100	Operations Staff Salaries	0	0	0	0	0.0%
519000	Administrator Salaries	135,662	135,662	209,371	73,709	54.3%
519100	Other Professional Salaries	229,936	233,187	248,342	15,155	6.5%
521000	Health Insurance Benefits	105,755	104,637	112,014	7,377	7.1%
522000	FICA (Social Security)	36,064	36,427	40,334	3,907	10.7%
522100	Medicare	8,434	8,519	9,433	914	10.7%
523000	Retirement (GA TRS)	112,222	116,392	135,630	19,238	16.5%
524500	ERS	309	0	0	0	0.0%
526000	Worker's Compensation	-282,024	4,439	4,975	536	12.1%
527000	On Behalf - State	94,634	0	0	0	0.0%
529000	Life Insurance	256	257	270	13	5.1%
Total		**705,123**	**989,723**	**1,029,513**	**39,790**	**4.0%**

Business Services

Non-Wages - Cost Center #25002

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	75,665	70,000	70,000	0	0.0%
543000	Repairs	0	100	10,000	9,900	9900.0%
552000	Insurances (P&L)	142,866	150,000	150,000	0	0.0%
553000	Communications	5,562	9,000	2,500	-6,500	-72.2%
558007	Travel - In System	0	2,000	2,000	0	0.0%
558008	Travel - Out of System	-870	6,000	6,000	0	0.0%
559500	Other Purchased Services	184,858	188,500	214,500	26,000	13.8%
561000	Materials and Supplies	8,978	12,670	20,000	7,330	57.9%
561200	Computer Software	6,111	12,775	0	-12,775	-100.0%
561500	Expendable Equipment	3,343	5,931	6,000	69	1.2%
561600	Expendable Computer Equip	0	0	0	0	0.0%
573000	Equipment over $5,000	8,650	85,000	85,000	0	0.0%
581000	Registrations/Fees/Dues	203,575	215,500	191,476	-24,024	-11.1%
588000	Federal Indirect Costs	0	0	0	0	0.0%
589000	Other Expenditures	14,239	0	0	0	0.0%
589900	Prior Year Corrections	0	0	0	0	0.0%
Total		**652,976**	**757,476**	**757,476**	**0**	**0.0%**

Grand Total		**1,358,099**	**1,747,199**	**1,786,989**	**39,790**	**2.3%**

FY2022.2023 Cost Center Object Report
Maintenance & Operations

Wages - Cost Center #26001

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511400	Substitute Wages - Non Certified	0	0	33,333	33,333	0.0%
514100	Executive Secretary Salaries	50,586	50,585	50,894	309	0.6%
514200	Clerical Salaries	68,955	70,267	64,948	-5,319	-7.6%
518000	Bus Driver Salaries	16,952	16,127	34,526	18,399	114.1%
518100	Operations Staff Salaries	1,022,489	996,683	1,049,282	52,599	5.3%
518600	Custodial Salaries	329,889	158,180	231,900	73,720	46.6%
519000	Administrator Salaries	299,300	296,300	381,790	85,490	28.9%
521000	Health Insurance Benefits	355,716	362,408	419,580	57,172	15.8%
522000	FICA (Social Security)	104,275	90,568	97,252	6,684	7.4%
522100	Medicare	24,387	21,181	22,745	1,564	7.4%
523000	Retirement (GA TRS)	71,549	74,428	73,249	-1,179	-1.6%
524500	ERS	26,290	0	0	0	0.0%
526000	Worker's Compensation	11,258	10,097	10,916	819	8.1%
527000	On Behalf - State	139,731	0	0	0	0.0%
529000	Life Insurance	977	986	959	-27	-2.7%
Total		**2,522,354**	**2,147,810**	**2,471,374**	**323,564**	**15.1%**

Maintenance & Operations

Non-Wages - Cost Center #26002

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	116,064	0	0	0	0.0%
541000	Water, Sewer & Cleaning	325,232	397,873	288,300	-109,573	-27.5%
541001	Sanitation	0	0	225,000	225,000	0.0%
543000	Repairs	1,698,660	6,662,161	1,222,947	-5,439,214	-81.6%
544200	Rental - Equipment	21,855	25,000	40,000	15,000	60.0%
544400	Rental - Other	124,771	85,000	85,000	0	0.0%
552000	Insurances (P&L)	210,493	234,068	234,068	0	0.0%
553000	Communications	38,899	10,000	0	-10,000	-100.0%
558007	Travel - In System	0	0	0	0	0.0%
558008	Travel - Out of System	515	7,000	13,000	6,000	85.7%
559500	Other Purchased Services	577,845	570,047	570,047	0	0.0%
559522	Safety Purchased Services	339,819	616,275	634,763	18,488	3.0%
561000	Materials and Supplies	49,857	237,000	212,000	-25,000	-10.5%
561022	Safety Supplies	30,326	50,000	50,000	0	0.0%
561200	Computer Software	19,313	26,000	35,765	9,765	37.6%
561500	Expendable Equipment	43,394	127,765	127,765	0	0.0%
562000	Utility - Electric	2,128,692	2,491,000	2,348,000	-143,000	-5.7%
571000	Land Acquisition and Dev.	0	0	0	0	0.0%
572000	Bldg Acquisition, Const.	0	3,740,318	0	-3,740,318	-100.0%
573000	Equipment over $5,000	177,574	130,000	130,000	0	0.0%
573005	Playground Safety Equipment			75,000	75,000	0.0%
581000	Registrations/Fees/Dues	4,240	7,500	7,500	0	0.0%
589000	Other Expenditures	0	0	0	0	0.0%
Total		**5,907,550**	**15,417,007**	**6,299,155**	**-9,117,852**	**-59.1%**

Grand Total	**8,429,904**	**17,564,817**	**8,770,529**	**-8,794,288**	**-50.1%**

FY2022.2023 Cost Center Object Report
Custodial Services

Wages - Cost Center #26541

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511400	Substitute Wages - Non Certified	0	0	33,333	33,333	0.0%
518600	Custodial Salaries	2,428,432	2,638,365	3,173,869	535,504	20.3%
521000	Health Insurance Benefits	848,172	846,720	950,420	103,700	12.2%
522000	FICA (Social Security)	138,486	130,068	138,807	8,739	6.7%
522100	Medicare	32,388	30,420	32,463	2,043	6.7%
523000	Retirement (GA TRS)	0	0	0	0	0.0%
524500	ERS	36,032	0	0	0	0.0%
526000	Worker's Compensation	16,732	16,456	17,533	1,077	6.5%
529000	Life Insurance	2,642	2,621	2,459	-162	-6.2%
Total		**3,502,884**	**3,664,650**	**4,348,884**	**684,234**	**18.7%**

Non-Wages - Cost Center #26542

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
544400	Rental - Other	9,489	40,500	30,000	-10,500	-25.9%
559500	Other Purchased Services	293,466	391,371	403,112	11,741	3.0%
561000	Materials and Supplies	366,918	396,824	396,824	0	0.0%
561500	Expendable Equipment	53,889	25,000	22,000	-3,000	-12.0%
573000	Equipment over $5,000	42,091	50,000	125,000	75,000	150.0%
Total		**765,852**	**903,695**	**976,936**	**73,241**	**8.1%**

Grand Total	**4,268,737**	**4,568,345**	**5,325,820**	**757,475**	**16.6%**

FY2022.2023 Cost Center Object Report
Transportation

Wages - Cost Center #27001

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511400	Substitute Wages - Non Certified	0	0	33,333	33,333	0.0%
514200	Clerical Salaries	44,632	45,572	48,817	3,245	7.1%
518000	Bus Driver Salaries	3,296,488	3,208,119	3,344,814	136,695	4.3%
518100	Operations Staff Salaries	434,664	320,533	341,055	20,522	6.4%
518200	Bus Monitor Salaries	243,832	402,222	407,198	4,976	1.2%
518600	Custodial Salaries	0	0	0	0	0.0%
519000	Administrator Salaries	224,023	225,843	340,137	114,294	50.6%
519100	Other Professional Salaries	47,315	48,294	51,716	3,422	7.1%
521000	Health Insurance Benefits	1,487,014	1,618,465	1,428,840	-189,625	-11.7%
522000	FICA (Social Security)	250,142	233,290	232,696	-594	-0.3%
522100	Medicare	58,501	54,560	54,421	-139	-0.3%
523000	Retirement (GA TRS)	106,738	112,556	109,235	-3,321	-3.0%
524500	ERS	76,319	0	0	0	0.0%
526000	Worker's Compensation	32,727	29,451	31,243	1,792	6.1%
527000	On Behalf - State	170,203	0	0	0	0.0%
529000	Life Insurance	4,933	4,881	4,740	-141	-2.9%
Total		**6,477,529**	**6,303,786**	**6,428,245**	**124,459**	**2.0%**

Transportation

Non-Wages - Cost Center #27002

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	23,035	25,000	25,000	0	0.0%
543000	Repairs	76,561	75,000	136,460	61,460	81.9%
544400	Rental - Other	8,193	10,000	9,000	-1,000	-10.0%
552000	Insurances (P&L)	274,900	273,328	318,600	45,272	16.6%
553000	Communications	8,978	13,000	19,600	6,600	50.8%
558007	Travel - In System	0	0	0	0	0.0%
558008	Travel - Out of System	7,531	13,000	10,000	-3,000	-23.1%
559500	Other Purchased Services	180,442	115,000	100,000	-15,000	-13.0%
561000	Materials and Supplies	175,318	20,000	22,830	2,830	14.2%
561001	Shop Supplies	281,902	405,000	524,000	119,000	29.4%
561002	Training Supplies	547	5,000	4,000	-1,000	-20.0%
561200	Computer Software	19,147	105,000	130,000	25,000	23.8%
561500	Expendable Equipment	0	0	0	0	0.0%
562000	Utility - Electric	503,840	0	0	0	0.0%
562100	Fuel Purchases	5,077	850,000	850,000	0	0.0%
573000	Equipment over $5,000	1,000,000	154,400	154,400	0	0.0%
573200	Bus Purchases	0	1,015,600	265,600	-750,000	-73.8%
581000	Registrations/Fees/Dues	3,027	3,500	3,500	0	0.0%
Total		**2,568,497**	**3,082,828**	**2,572,990**	**-509,838**	**-16.5%**

Grand Total	**9,046,026**	**9,386,614**	**9,001,235**	**-385,379**	**-4.1%**

FY2022.2023 Cost Center Object Report
Central Support Services

Wages - Cost Center #28101

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511300	Substitute Wages - Certified	0	670,085	710,085	40,000	6.0%
527000	On Behalf - State	5,900	0	0	0	0.0%
Total		**5,900**	**670,085**	**710,085**	**40,000**	**6.0%**

There are no Non-Wages associated with this Cost Center

FY2022.2023 Cost Center Object Report
Public Relations

Wages - Cost Center #28231

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
514200	Clerical Salaries	38,913	38,913	40,859	1,946	5.0%
519100	Other Professional Salaries	93,558	94,124	117,247	23,123	24.6%
521000	Health Insurance Benefits	22,680	22,680	22,680	0	0.0%
522000	FICA (Social Security)	7,772	7,829	7,615	-214	-2.7%
522100	Medicare	1,818	1,831	1,781	-50	-2.7%
523000	Retirement (GA TRS)	25,058	26,355	25,596	-759	-2.9%
526000	Worker's Compensation	909	931	897	-34	-3.7%
529000	Life Insurance	54	54	54	0	0.0%
Total		**190,762**	**192,717**	**216,729**	**24,012**	**12.5%**

Non-Wages - Cost Center #28232

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	190	200	195	-5	-2.5%
558007	Travel - In System	1,956	2,500	1,500	-1,000	-40.0%
558008	Travel - Out of System	749	3,200	3,000	-200	-6.3%
559500	Other Purchased Services	16,938	31,800	57,858	26,058	81.9%
561000	Materials and Supplies	1,981	2,000	2,000	0	0.0%
561600	Expendable Computer Equip	0	0	0	0	0.0%
564200	Instructional Supplies	296	355	300	-55	-15.5%
581000	Registrations/Fees/Dues	1,830	2,300	2,000	-300	-13.0%
589000	Other Expenditures	897	1,550	1,052	-498	-32.1%
Total		**24,836**	**43,905**	**67,905**	**24,000**	**54.7%**

Grand Total	**215,598**	**236,622**	**284,634**	**48,012**	**20.3%**

FY2022.2023 Cost Center Object Report
Personnel Services

Wages - Cost Center #28311

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
514100	Executive Secretary Salaries	0	0	0	0	0.0%
514200	Clerical Salaries	336,988	398,061	397,571	-490	-0.1%
519000	Administrator Salaries	78,801	126,352	329,531	203,179	160.8%
519100	Other Professional Salaries	0	0	0	0	0.0%
521000	Health Insurance Benefits	59,157	45,360	68,040	22,680	50.0%
522000	FICA (Social Security)	24,720	16,897	29,812	12,915	76.4%
522100	Medicare	5,781	3,952	6,972	3,020	76.4%
523000	Retirement (GA TRS)	63,486	44,010	76,996	32,986	75.0%
529000	Life Insurance	141	135	162	27	20.0%
Total		**571,052**	**636,322**	**912,619**	**276,297**	**43.4%**

Non-Wages - Cost Center #28312

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
533200	Fingerprints, Drug Screens	3,860	0	0		0.0%
558007	Travel - In System	15	500	500	0	0.0%
558008	Travel - Out of System	1,308	9,000	10,000	1,000	11.1%
559500	Other Purchased Services	15,376	17,000	67,000	50,000	294.1%
561000	Materials and Supplies	6,803	8,000	8,500	500	6.3%
561200	Computer Software	20,398	24,000	24,000	0	0.0%
561500	Expendable Equipment	0	0	0	0	0.0%
581000	Registrations/Fees/Dues	-3,377	16,500	16,500	0	0.0%
Total		**44,384**	**75,000**	**126,500**	**51,500**	**68.7%**

Grand Total	**615,436**	**711,322**	**1,039,119**	**327,797**	**46.1%**

FY2022.2023 Cost Center Object Report
Office of Student Assignment

Wages - Cost Center #28421

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
514200	Clerical Salaries	36,015	36,485	38,803	2,318	6.4%
519100	Other Professional Salaries	64,882	66,527	41,871	-24,656	-37.1%
521000	Health Insurance Benefits	21,642	21,742	11,340	-10,402	-47.8%
522000	FICA (Social Security)	5,984	6,104	2,235	-3,869	-63.4%
522100	Medicare	1,400	1,428	523	-905	-63.4%
523000	Retirement (GA TRS)	19,231	20,407	7,753	-12,654	-62.0%
526000	Worker's Compensation	698	721	272	-449	-62.3%
529000	Life Insurance	52	52	27	-25	-48.1%
Total		**149,903**	**153,466**	**102,824**	**-50,642**	**-33.0%**

Non-Wages - Cost Center #28422

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
558007	Travel - In System	0	0	600		0.0%
558008	Travel - Out of System	0	0	1,500	1,500	0.0%
559500	Other Purchased Services	0	24,154	24,154	0	0.0%
561000	Materials and Supplies	1,148	1,532	1,532	0	0.0%
Total		**1,148**	**25,686**	**27,786**	**1,500**	**8.2%**

Grand Total	**151,051**	**179,152**	**130,610**	**-49,142**	**-27.1%**

FY2022.2023 Cost Center Object Report
Other Support Services

There are no Wages associated with this Cost Center

Non-Wages - Cost Center #28422

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	98,410	98,410	136,423		38.6%
581200	RESA Fees	42,445	42,403	42,487	84	0.2%
Total		**140,855**	**140,813**	**178,910**	**84**	**27.1%**

Troup County School System

COST CENTER

School/Program Detail Reports

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FY2022.2023 Cost Center Object Report
Berta Weathersbee Elementary School

Wages - Cost Center #30601

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	1,386,985	1,402,414	1,411,805	9,391	0.7%
511300	Substitute Wages - Certified	6,251	0	0	0	0.0%
511400	Substitute Wages - Non Certified	500	0	0	0	0.0%
511800	Art,Music,PE Salaries	102,949	100,264	106,276	6,012	6.0%
513000	Principal Salaries	101,240	97,990	102,996	5,006	5.1%
513100	Assistant Principal Salaries	41,390	90,490	85,354	-5,136	-5.7%
514000	Paraprofessional/Aide Salaries	45,261	45,639	67,766	22,127	48.5%
514100	Executive Secretary Salaries	26,722	26,908	28,665	1,757	6.5%
514200	Clerical Salaries	19,776	19,976	21,317	1,341	6.7%
516500	Librarian/Media Spec. Salaries	0	0	29,102	29,102	0.0%
517200	Counselor Salaries - Elem	54,651	57,649	59,789	2,140	3.7%
521000	Health Insurance Benefits	292,218	309,290	298,555	-10,735	-3.5%
522000	FICA (Social Security)	104,181	107,559	111,593	4,034	3.8%
522100	Medicare	24,363	25,155	26,097	942	3.7%
523000	Retirement (GA TRS)	333,131	365,162	382,627	17,465	4.8%
524500	ERS	0	0	0	0	0.0%
526000	Worker's Compensation	12,785	12,903	13,404	501	3.9%
529000	Life Insurance	884	913	914	1	0.1%
Total		**2,553,289**	**2,662,312**	**2,746,260**	**83,948**	**3.2%**

Berta Weathersbee Elementary School

Non-Wages - Cost Center #30602

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	0	0	0	0	0.0%
558000	Travel	186	1,000	1,522	522	52.2%
561000	Materials and Supplies	19,762	17,258	16,196	-1,062	-6.2%
561200	Computer Software	0	600	575	-25	-4.2%
561500	Expendable Equipment	0	3,500	3,900	400	11.4%
564100	Textbooks	0	0	0	0	0.0%
564200	Instructional Supplies	0	0	0	0	0.0%
Total		**19,949**	**22,358**	**22,193**	**-165**	**-0.7%**

Grand Total	**2,573,237**	**2,684,670**	**2,768,453**	**83,783**	**3.1%**

FY2022.2023 Cost Center Object Report
Hollis Hand Elementary School

Wages - Cost Center #30801

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	1,889,761	2,044,562	2,024,526	-20,036	-1.0%
511300	Substitute Wages - Certified	7,395	0	0	0	0.0%
511400	Substitute Wages - Non Certified	0	0	0	0	0.0%
511800	Art,Music,PE Salaries	115,498	115,011	96,486	-18,525	-16.1%
513000	Principal Salaries	116,983	95,596	109,568	13,972	14.6%
513100	Assistant Principal Salaries	38,236	83,014	85,354	2,340	2.8%
514000	Paraprofessional/Aide Salaries	66,186	62,494	68,931	6,437	10.3%
514100	Executive Secretary Salaries	32,921	32,921	34,567	1,646	5.0%
514200	Clerical Salaries	19,922	22,293	23,751	1,458	6.5%
516500	Librarian/Media Spec. Salaries	52,178	53,430	55,570	2,140	4.0%
517200	Counselor Salaries - Elem	56,064	57,649	59,789	2,140	3.7%
519000	Administrator Salaries	0	0	0	0	0.0%
521000	Health Insurance Benefits	445,928	465,955	456,936	-9,019	-1.9%
522000	FICA (Social Security)	136,459	137,645	141,299	3,654	2.7%
522100	Medicare	31,897	32,191	33,046	855	2.7%
523000	Retirement (GA TRS)	442,894	479,199	496,534	17,335	3.6%
524500	ERS	0	0	0	0	0.0%
526000	Worker's Compensation	16,903	16,932	17,689	757	4.5%
529000	Life Insurance	1,123	1,123	1,169	46	4.1%
Total		**3,470,347**	**3,700,015**	**3,705,215**	**5,200**	**0.1%**

Hollis Hand Elementary School

Non-Wages - Cost Center #30802

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	0	0	0	0	0.0%
558000	Travel	0	0	4,500	4,500	0.0%
559500	Other Purchased Services	143	0	1,273	1,273	0.0%
561000	Materials and Supplies	42,214	37,070	40,000	2,930	7.9%
564200	Instructional Supplies	0	8,140	0	-8,140	-100.0%
581000	Registrations/Fees/Dues	0	0	1,500	1,500	0.0%
Total		**42,357**	**45,210**	**47,273**	**2,063**	**4.6%**

Grand Total	**3,512,703**	**3,745,225**	**3,752,488**	**7,263**	**0.2%**

FY2022.2023 Cost Center Object Report
Elementary Education

Wages - Cost Center #31001

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	-10,360	175,000	175,000	0	0.0%
521000	Health Insurance Benefits	18,261	0	0	0	0.0%
522000	FICA (Social Security)	-1,422	10,850	10,850	0	0.0%
522100	Medicare	-333	2,550	2,550	0	0.0%
523000	Retirement (GA TRS)	32,084	33,355	33,355	0	0.0%
526000	Worker's Compensation	1,072	0	0	0	0.0%
529000	Life Insurance	58	0	0	0	0.0%
Total		**39,104**	**221,755**	**221,755**	**0**	**0.0%**

Non-Wages - Cost Center #31002

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	0	25,000	50,000	25,000	100.0%
558007	Travel - In System	1,653	6,000	5,000	-1,000	-16.7%
558008	Travel - Out of System	0	1,200	1,200	0	0.0%
559500	Other Purchased Services	34,678	5,000	0	-5,000	-100.0%
561000	Materials and Supplies	196,689	479,500	264,000	-215,500	-44.9%
561100	Tech Supplies	0	0	0	0	0.0%
561200	Computer Software	106,367	150,000	50,000	-100,000	-66.7%
561500	Expendable Equipment	0	3,687	3,000	-687	-18.6%
564100	Textbooks	29,409	127,500	25,000	-102,500	-80.4%
573000	Equipment over $5,000	0	0	0	0	0.0%
581000	Registrations/Fees/Dues	0	4,500	4,000	-500	-11.1%
Total		**368,796**	**802,387**	**402,200**	**-400,187**	**-49.9%**

Grand Total	**407,900**	**1,024,142**	**623,955**	**-400,187**	**-39.1%**

FY2022.2023 Cost Center Object Report
Hillcrest Elementary School

Wages - Cost Center #34001

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	1,310,174	1,322,729	1,500,974	178,245	13.5%
511300	Substitute Wages - Certified	12,226	0	0	0	0.0%
511400	Substitute Wages - Non Certified	1,028	0	0	0	0.0%
511800	Art,Music,PE Salaries	107,963	108,147	117,341	9,194	8.5%
513000	Principal Salaries	92,234	93,272	95,812	2,540	2.7%
513100	Assistant Principal Salaries	42,692	87,490	89,831	2,341	2.7%
514000	Paraprofessional/Aide Salaries	57,531	57,577	91,238	33,661	58.5%
514100	Executive Secretary Salaries	32,921	32,921	34,567	1,646	5.0%
514200	Clerical Salaries	25,573	25,573	26,852	1,279	5.0%
516500	Librarian/Media Spec. Salaries	36,595	36,518	37,566	1,048	2.9%
517200	Counselor Salaries - Elem	72,449	72,449	76,666	4,217	5.8%
519900	Other Salaries and Compensation	0	0	0	0	0.0%
521000	Health Insurance Benefits	319,111	318,263	355,052	36,789	11.6%
522000	FICA (Social Security)	102,289	99,821	118,669	18,848	18.9%
522100	Medicare	23,923	23,347	27,750	4,403	18.9%
523000	Retirement (GA TRS)	322,393	339,763	402,737	62,974	18.5%
524500	ERS	0	0	0	0	0.0%
526000	Worker's Compensation	12,591	12,262	14,510	2,248	18.3%
529000	Life Insurance	816	797	927	130	16.3%
Total		**2,572,510**	**2,630,929**	**2,990,492**	**359,563**	**13.7%**

Hillcrest Elementary School

Non-Wages - Cost Center #34002

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	0	0	0	0	0.0%
558000	Travel	0	0	0	0	0.0%
559500	Other Purchased Services	0	0	0	0	0.0%
561000	Materials and Supplies	19,987	33,771	26,318	-7,453	-22.1%
561500	Expendable Equipment	0	0	0	0	0.0%
581000	Registrations/Fees/Dues	0	0	0	0	0.0%
Total		**19,987**	**33,771**	**26,318**	**-7,453**	**-22.1%**

Grand Total	**2,592,498**	**2,664,700**	**3,016,810**	**352,111**	**13.2%**

FY2022.2023 Cost Center Object Report
Long Cane Elementary School

Wages - Cost Center #34101

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	1,899,526	1,921,223	2,182,195	260,972	13.6%
511300	Substitute Wages - Certified	19,459	0	0	0	0.0%
511400	Substitute Wages - Non Certified	14,500	16,874	16,874	0	0.0%
511800	Art,Music,PE Salaries	55,997	55,619	59,331	3,712	6.7%
513000	Principal Salaries	99,237	100,456	102,996	2,540	2.5%
513100	Assistant Principal Salaries	33,206	87,490	76,666	-10,824	-12.4%
514000	Paraprofessional/Aide Salaries	75,487	77,699	90,066	12,367	15.9%
514100	Executive Secretary Salaries	0	0	0	0	0.0%
514200	Clerical Salaries	52,002	52,740	54,876	2,136	4.1%
516500	Librarian/Media Spec. Salaries	70,568	72,449	74,589	2,140	3.0%
517200	Counselor Salaries - Elem	56,660	57,649	64,837	7,188	12.5%
519000	Administrator Salaries	0	0	0	0	0.0%
519900	Other Salaries and Compensation	0	0	0	0	0.0%
521000	Health Insurance Benefits	409,184	416,770	448,348	31,578	7.6%
522000	FICA (Social Security)	135,405	139,182	146,549	7,367	5.3%
522100	Medicare	31,667	32,551	34,274	1,723	5.3%
523000	Retirement (GA TRS)	436,056	484,196	518,451	34,255	7.1%
524500	ERS	0	0	0	0	0.0%
526000	Worker's Compensation	16,825	17,230	18,777	1,547	9.0%
529000	Life Insurance	1,166	1,185	1,218	33	2.8%
Total		**3,406,942**	**3,533,313**	**3,890,047**	**356,734**	**10.1%**

Long Cane Elementary School

Non-Wages - Cost Center #34102

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
558000	Travel	0	200	200	0	0.0%
558008	Travel - Out of System	0	1,000	2,000	1,000	100.0%
561000	Materials and Supplies	24,607	39,103	40,000	897	2.3%
564200	Instructional Supplies	0	2,000	2,000	0	0.0%
581000	Registrations/Fees/Dues	0	2,000	2,000	0	0.0%
Total		**24,607**	**44,303**	**46,200**	**1,897**	**4.3%**

Grand Total	**3,431,550**	**3,577,616**	**3,936,247**	**358,631**	**10.0%**

FY2022.2023 Cost Center Object Report
Rosemont Elementary School

Wages - Cost Center #34301

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	1,810,400	1,792,542	2,107,716	315,174	17.6%
511300	Substitute Wages - Certified	2,482	0	29,633	29,633	0.0%
511400	Substitute Wages - Non Certified	1,500	0	0	0	0.0%
511800	Art,Music,PE Salaries	99,779	99,486	106,757	7,271	7.3%
513000	Principal Salaries	107,466	100,456	95,812	-4,644	-4.6%
513100	Assistant Principal Salaries	43,475	78,794	87,560	8,766	11.1%
514000	Paraprofessional/Aide Salaries	80,998	81,521	60,531	-20,990	-25.7%
514100	Executive Secretary Salaries	25,826	25,573	26,852	1,279	5.0%
514200	Clerical Salaries	32,921	32,921	34,567	1,646	5.0%
516500	Librarian/Media Spec. Salaries	53,954	55,010	59,221	4,211	7.7%
517200	Counselor Salaries - Elem	44,923	45,160	49,855	4,695	10.4%
521000	Health Insurance Benefits	380,940	390,516	384,657	-5,859	-1.5%
522000	FICA (Social Security)	133,174	132,480	139,978	7,498	5.7%
522100	Medicare	31,146	30,985	32,737	1,752	5.7%
523000	Retirement (GA TRS)	420,905	455,780	481,164	25,384	5.6%
524500	ERS	0	0	0	0	0.0%
526000	Worker's Compensation	17,040	16,846	18,108	1,262	7.5%
529000	Life Insurance	1,119	1,120	1,146	26	2.3%
Total		**3,288,047**	**3,339,190**	**3,716,294**	**377,104**	**11.3%**

Rosemont Elementary School

Non-Wages - Cost Center #34302

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	0	0	0	0	0.0%
541000	Water, Sewer & Cleaning	817	0	0	0	0.0%
558000	Travel	0	0	0	0	0.0%
558008	Travel - Out of System	0	0	0	0	0.0%
559500	Other Purchased Services	242	0	0	0	0.0%
561000	Materials and Supplies	36,967	36,104	35,282	-822	-2.3%
564200	Instructional Supplies	5,472	5,641	5,473	-168	-3.0%
581000	Registrations/Fees/Dues	0	0	0	0	0.0%
Total		**43,498**	**41,745**	**40,755**	**-990**	**-2.4%**

Grand Total	**3,331,545**	**3,380,935**	**3,757,049**	**376,114**	**11.1%**

FY2022.2023 Cost Center Object Report
West Point Elementary School

Wages - Cost Center #34401

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	1,498,546	1,507,154	1,614,234	107,080	7.1%
511300	Substitute Wages - Certified	14,295	0	0	0	0.0%
511400	Substitute Wages - Non Certified	0	0	0	0	0.0%
511800	Art,Music,PE Salaries	113,953	115,208	110,396	-4,812	-4.2%
513000	Principal Salaries	100,455	100,456	102,996	2,540	2.5%
513100	Assistant Principal Salaries	36,114	80,872	83,213	2,341	2.9%
514000	Paraprofessional/Aide Salaries	73,128	77,997	72,421	-5,576	-7.1%
514100	Executive Secretary Salaries	32,921	32,921	31,626	-1,295	-3.9%
514200	Clerical Salaries	25,573	25,573	26,852	1,279	5.0%
516500	Librarian/Media Spec. Salaries	54,524	56,064	29,102	-26,962	-48.1%
517200	Counselor Salaries - Elem	66,320	66,320	68,460	2,140	3.2%
517300	Counselor Salaries - Secondary	0	0	0	0	0.0%
521000	Health Insurance Benefits	305,122	321,262	303,414	-17,848	-5.6%
522000	FICA (Social Security)	116,351	119,155	119,386	231	0.2%
522100	Medicare	27,211	27,869	27,920	51	0.2%
523000	Retirement (GA TRS)	371,485	406,396	409,887	3,491	0.9%
524500	ERS	0	0	0	0	0.0%
526000	Worker's Compensation	14,174	14,451	14,242	-209	-1.4%
529000	Life Insurance	980	995	966	-29	-2.9%
Total		**2,851,153**	**2,952,693**	**3,015,115**	**62,422**	**2.1%**

West Point Elementary School

Non-Wages - Cost Center #34402

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
558000	Travel	0	0	0	0	0.0%
558008	Travel - Out of System	0	0	0	0	0.0%
561000	Materials and Supplies	28,332	27,968	27,555	-413	-1.5%
561200	Computer Software	0	0	0	0	0.0%
564200	Instructional Supplies	0	0	0	0	0.0%
581000	Registrations/Fees/Dues	0	0	0	0	0.0%
581000	Registrations/Fees/Dues	0	0	0	0	0.0%
Total		**28,332**	**27,968**	**27,555**	**-413**	**-1.5%**

Grand Total	**2,879,485**	**2,980,661**	**3,042,670**	**62,009**	**2.1%**

FY2022.2023 Cost Center Object Report
Ethel Kight Elementary School

Wages - Cost Center #34501

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	2,342,247	2,370,814	2,316,412	-54,402	-2.3%
511300	Substitute Wages - Certified	7,496	0	0	0	0.0%
511400	Substitute Wages - Non Certified	144	0	0	0	0.0%
511800	Art,Music,PE Salaries	120,813	118,340	125,972	7,632	6.4%
513000	Principal Salaries	100,455	100,456	102,996	2,540	2.5%
513100	Assistant Principal Salaries	42,330	87,490	89,831	2,341	2.7%
514000	Paraprofessional/Aide Salaries	88,247	79,723	118,808	39,085	49.0%
514100	Executive Secretary Salaries	30,923	31,315	33,312	1,997	6.4%
514200	Clerical Salaries	23,941	24,252	25,824	1,572	6.5%
516500	Librarian/Media Spec. Salaries	56,194	57,649	59,789	2,140	3.7%
517200	Counselor Salaries - Elem	54,524	56,064	51,190	-4,874	-8.7%
521000	Health Insurance Benefits	495,970	518,161	523,716	5,555	1.1%
522000	FICA (Social Security)	167,002	169,908	169,465	-443	-0.3%
522100	Medicare	39,056	39,737	39,635	-102	-0.3%
523000	Retirement (GA TRS)	532,888	580,057	575,188	-4,869	-0.8%
524500	ERS	0	0	0	0	0.0%
526000	Worker's Compensation	21,188	21,487	21,326	-161	-0.7%
529000	Life Insurance	1,432	1,412	1,422	10	0.7%
Total		**4,124,851**	**4,256,865**	**4,254,886**	**-1,979**	**0.0%**

Ethel Kight Elementary School

Non-Wages - Cost Center #34502

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	0	0	0	0	0.0%
558000	Travel	0	0	0	0	0.0%
559500	Other Purchased Services	0	0	0	0	0.0%
561000	Materials and Supplies	35,269	43,643	43,230	-413	-0.9%
564200	Instructional Supplies	0	0	0	0	0.0%
581000	Registrations/Fees/Dues	0	0	0	0	0.0%
Total		**35,269**	**43,643**	**43,230**	**-413**	**-0.9%**

Grand Total	**4,160,120**	**4,300,508**	**4,298,116**	**-2,392**	**-0.1%**

FY2022.2023 Cost Center Object Report
Clearview Elementary School

Wages - Cost Center #34601

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	2,253,140	2,418,913	2,340,327	-78,586	-3.2%
511300	Substitute Wages - Certified	20,051	15,915	0	-15,915	-100.0%
511400	Substitute Wages - Non Certified	652	0	0	0	0.0%
511600	Prof. Development Stipends	0	0	0	0	0.0%
511800	Art,Music,PE Salaries	132,236	126,354	122,601	-3,753	-3.0%
513000	Principal Salaries	90,716	90,716	93,256	2,540	2.8%
513100	Assistant Principal Salaries	123,243	168,044	170,772	2,728	1.6%
514000	Paraprofessional/Aide Salaries	52,561	46,299	67,116	20,817	45.0%
514100	Executive Secretary Salaries	32,921	32,921	34,567	1,646	5.0%
514200	Clerical Salaries	25,446	25,573	26,852	1,279	5.0%
516500	Librarian/Media Spec. Salaries	66,485	66,320	68,460	2,140	3.2%
517200	Counselor Salaries - Elem	56,064	57,649	59,789	2,140	3.7%
519900	Other Salaries and Compensation	0	0	0	0	0.0%
521000	Health Insurance Benefits	493,937	513,257	507,647	-5,610	-1.1%
522000	FICA (Social Security)	164,506	167,179	163,669	-3,510	-2.1%
522100	Medicare	38,473	39,098	38,278	-820	-2.1%
523000	Retirement (GA TRS)	525,551	574,627	563,783	-10,844	-1.9%
524500	ERS	0	0	0	0	0.0%
526000	Worker's Compensation	20,727	20,985	20,935	-50	-0.2%
529000	Life Insurance	1,391	1,399	1,380	-19	-1.4%
Total		**4,098,099**	**4,365,249**	**4,279,432**	**-85,817**	**-2.0%**

Clearview Elementary School

Non-Wages - Cost Center #34602

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	0	0	0	0	0.0%
529000	Life Insurance	0	0	0	0	0.0%
530000	Purchased Services	0	0	0	0	0.0%
558000	Travel	0	0	0	0	0.0%
558008	Travel - Out of System	0	0	0	0	0.0%
561000	Materials and Supplies	42,725	43,490	45,753	2,263	5.2%
564200	Instructional Supplies	5,872	7,000	3,500	-3,500	-50.0%
581000	Registrations/Fees/Dues	0	0	0	0	0.0%
Total		**48,597**	**50,490**	**49,253**	**-1,237**	**-2.4%**

Grand Total	**4,146,696**	**4,415,739**	**4,328,685**	**-87,054**	**-2.0%**

FY2022.2023 Cost Center Object Report
Hogansville Elementary School

Wages - Cost Center #35101

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	1,567,384	1,558,075	1,711,850	153,775	9.9%
511300	Substitute Wages - Certified	3,018	0	0	0	0.0%
511400	Substitute Wages - Non Certified	310	0	0	0	0.0%
511800	Art,Music,PE Salaries	93,449	93,854	102,114	8,260	8.8%
513000	Principal Salaries	90,716	90,716	93,256	2,540	2.8%
513100	Assistant Principal Salaries	46,161	91,098	109,051	17,953	19.7%
514000	Paraprofessional/Aide Salaries	60,005	59,391	94,860	35,469	59.7%
514100	Executive Secretary Salaries	32,921	32,921	34,567	1,646	5.0%
514200	Clerical Salaries	24,594	24,921	26,509	1,588	6.4%
516500	Librarian/Media Spec. Salaries	74,968	74,526	76,666	2,140	2.9%
517200	Counselor Salaries - Elem	56,007	56,064	59,789	3,725	6.6%
521000	Health Insurance Benefits	360,866	395,105	362,479	-32,626	-8.3%
522000	FICA (Social Security)	117,250	122,907	130,356	7,449	6.1%
522100	Medicare	27,421	28,742	30,486	1,744	6.1%
523000	Retirement (GA TRS)	365,045	419,097	444,800	25,703	6.1%
524500	ERS	0	0	0	0	0.0%
526000	Worker's Compensation	14,511	15,212	16,111	899	5.9%
529000	Life Insurance	1,025	1,077	1,137	60	5.6%
Total		**2,935,651**	**3,063,706**	**3,294,031**	**230,325**	**7.5%**

Hogansville Elementary School

Non-Wages - Cost Center #35102

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	13	0	0	0	0.0%
559500	Other Purchased Services	0	0	0	0	0.0%
561000	Materials and Supplies	30,509	27,505	27,505	0	0.0%
561500	Expendable Equipment	0	0	0	0	0.0%
562000	Utility - Electric	58,866	0	0	0	0.0%
564200	Instructional Supplies	4,674	5,000	5,000	0	0.0%
Total		**94,062**	**32,505**	**32,505**	**0**	**0.0%**

Grand Total	**3,029,713**	**3,096,211**	**3,326,536**	**230,325**	**7.4%**

FY2022.2023 Cost Center Object Report
Callaway Elementary School

Wages - Cost Center #36401

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	2,053,225	2,062,563	2,322,582	260,019	12.6%
511300	Substitute Wages - Certified	39	0	0	0	0.0%
511400	Substitute Wages - Non Certified	3,368	0	0	0	0.0%
511800	Art,Music,PE Salaries	178,830	179,768	142,947	-36,821	-20.5%
513000	Principal Salaries	100,455	100,456	104,332	3,876	3.9%
513100	Assistant Principal Salaries	75,787	158,319	83,213	-75,106	-47.4%
514000	Paraprofessional/Aide Salaries	57,039	21,503	51,448	29,945	139.3%
514100	Executive Secretary Salaries	32,921	58,494	34,567	-23,927	-40.9%
514200	Clerical Salaries	24,551	23,941	25,464	1,523	6.4%
516500	Librarian/Media Spec. Salaries	66,240	66,320	52,688	-13,632	-20.6%
517200	Counselor Salaries - Elem	60,964	60,964	64,837	3,873	6.4%
521000	Health Insurance Benefits	458,864	468,150	459,204	-8,946	-1.9%
522000	FICA (Social Security)	152,470	157,501	158,155	654	0.4%
522100	Medicare	35,661	36,835	36,987	152	0.4%
523000	Retirement (GA TRS)	489,956	540,680	549,034	8,354	1.5%
524500	ERS	3	0	0	0	0.0%
526000	Worker's Compensation	19,311	19,599	20,423	824	4.2%
529000	Life Insurance	1,293	1,264	1,310	46	3.6%
Total		**3,810,978**	**3,956,357**	**4,107,191**	**150,834**	**3.8%**

Callaway Elementary School

Non-Wages - Cost Center #36402

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	0	0	0	0	0.0%
541000	Water, Sewer & Cleaning	409	0	0	0	0.0%
558000	Travel	0	2,000	1,400	-600	-30.0%
558008	Travel - Out of System	0	0	0	0	0.0%
559500	Other Purchased Services	0	0	0	0	0.0%
561000	Materials and Supplies	31,027	28,700	28,700	0	0.0%
561500	Expendable Equipment	145	1,800	1,800	0	0.0%
562000	Utility - Electric	0	0	0	0	0.0%
564200	Instructional Supplies	4,685	5,000	5,000	0	0.0%
581000	Registrations/Fees/Dues	860	2,000	2,000	0	0.0%
589000	Other Expenditures	1,521	8,928	8,950	22	0.2%
Total		**38,646**	**48,428**	**47,850**	**-578**	**-1.2%**

Grand Total	**3,849,624**	**4,004,785**	**4,155,041**	**150,256**	**3.8%**

FY2022.2023 Cost Center Object Report
Franklin Forest Elementary School

Wages - Cost Center #36601

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	2,594,429	2,766,601	2,687,178	-79,423	-2.9%
511300	Substitute Wages - Certified	20,746	0	0	0	0.0%
511400	Substitute Wages - Non Certified	2,500	0	0	0	0.0%
511800	Art,Music,PE Salaries	159,168	160,682	172,402	11,720	7.3%
513000	Principal Salaries	95,596	95,596	100,530	4,934	5.2%
513100	Assistant Principal Salaries	118,038	162,540	175,185	12,645	7.8%
514000	Paraprofessional/Aide Salaries	86,444	87,099	80,870	-6,229	-7.2%
514100	Executive Secretary Salaries	58,168	32,921	60,140	27,219	82.7%
514200	Clerical Salaries	0	0	0	0	0.0%
516500	Librarian/Media Spec. Salaries	74,691	74,526	76,666	2,140	2.9%
517200	Counselor Salaries - Elem	58,380	57,649	66,866	9,217	16.0%
521000	Health Insurance Benefits	550,676	559,812	558,161	-1,651	-0.3%
522000	FICA (Social Security)	188,639	189,500	196,767	7,267	3.8%
522100	Medicare	44,117	44,321	46,017	1,696	3.8%
523000	Retirement (GA TRS)	602,451	650,680	679,502	28,822	4.4%
524500	ERS	0	0	0	0	0.0%
526000	Worker's Compensation	23,779	24,062	24,813	751	3.1%
529000	Life Insurance	1,577	1,563	1,543	-20	-1.3%
Total		**4,679,398**	**4,907,552**	**4,926,640**	**19,088**	**0.4%**

Franklin Forest Elementary School

Non-Wages - Cost Center #36602

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	0	0	0	0	0.0%
558000	Travel	0	0	0	0	0.0%
558008	Travel - Out of System	0	0	0	0	0.0%
559500	Other Purchased Services	53	0	0	0	0.0%
561000	Materials and Supplies	46,790	56,904	52,635	-4,269	-7.5%
573000	Equipment over $5,000	0	0	0	0	0.0%
581000	Registrations/Fees/Dues	0	0	0	0	0.0%
Total		**46,842**	**56,904**	**52,635**	**-4,269**	**-7.5%**

Grand Total	**4,726,241**	**4,964,456**	**4,979,275**	**14,819**	**0.3%**

FY2022.2023 Cost Center Object Report
Middle School Education

There are no Wages associated with this Cost Center

Non-Wages - Cost Center #41002

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
558007	Travel - In System	0	1,000	1,000	0	0.0%
558008	Travel - Out of System	0	3,000	3,000	0	0.0%
559500	Other Purchased Services	19,850	30,000	30,000	0	0.0%
561000	Materials and Supplies	55,918	100,000	100,000	0	0.0%
561200	Computer Software	55,354	31,000	31,000	0	0.0%
561500	Expendable Equipment	745	10,000	10,000	0	0.0%
561600	Expendable Computer Equip	0	34,060	12,000	-22,060	-64.8%
564100	Textbooks	40,000	0	0	0	0.0%
564200	Instructional Supplies	3,148	6,225	6,225	0	0.0%
581000	Registrations/Fees/Dues	4,770	10,000	10,000	0	0.0%
Total		**179,784**	**225,285**	**203,225**	**-22,060**	**-9.8%**

FY2022.2023 Cost Center Object Report
Gardner Newman Middle School

Wages - Cost Center #41501

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	3,453,862	3,743,006	3,734,977	-8,029	-0.2%
511300	Substitute Wages - Certified	11,849	0	0	0	0.0%
511400	Substitute Wages - Non Certified	112	0	0	0	0.0%
511500	Extended Day Salaries	0	0	0	0	0.0%
511800	Art,Music,PE Salaries	0	0	0	0	0.0%
513000	Principal Salaries	107,371	107,371	112,568	5,197	4.8%
513100	Assistant Principal Salaries	166,169	181,081	181,264	183	0.1%
514000	Paraprofessional/Aide Salaries	147,391	173,948	188,268	14,320	8.2%
514100	Executive Secretary Salaries	32,921	32,921	34,567	1,646	5.0%
514200	Clerical Salaries	96,600	95,966	99,737	3,771	3.9%
516500	Librarian/Media Spec. Salaries	52,709	54,524	65,074	10,550	19.3%
517300	Counselor Salaries - Secondary	201,802	199,396	209,027	9,631	4.8%
517800	Graduation Specialist Salaries	373	0	0	0	0.0%
518000	Bus Driver Salaries	0	0	0	0	0.0%
519100	Other Professional Salaries	81,215	88,013	90,831	2,818	3.2%
519900	Other Salaries and Compensation	0	0	0	0	0.0%
521000	Health Insurance Benefits	754,693	792,006	801,810	9,804	1.2%
522000	FICA (Social Security)	253,341	256,491	264,389	7,898	3.1%
522100	Medicare	59,246	59,688	61,832	2,144	3.6%
523000	Retirement (GA TRS)	810,637	877,140	916,416	39,276	4.5%
524500	ERS	313	0	0	0	0.0%
526000	Worker's Compensation	30,906	31,161	32,192	1,031	3.3%
529000	Life Insurance	2,237	2,217	2,265	48	2.2%
Total		**6,263,746**	**6,694,929**	**6,795,217**	**100,288**	**1.5%**

Gardner Newman Middle School

Non-Wages - Cost Center #41502

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
558000	Travel	0	0	0	0	0.0%
558008	Travel - Out of System	250	0	0	0	0.0%
561000	Materials and Supplies	64,258	98,963	100,425	1,462	1.5%
561500	Expendable Equipment	0	0	0	0	0.0%
581000	Registrations/Fees/Dues	0	0	0	0	0.0%
Total		**64,508**	**98,963**	**100,425**	**1,462**	**1.5%**

Grand Total	**6,328,254**	**6,793,892**	**6,895,642**	**101,750**	**1.5%**

FY2022.2023 Cost Center Object Report
Long Cane Middle School

Wages - Cost Center #45701

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	3,445,509	3,645,282	3,988,341	343,059	9.4%
511300	Substitute Wages - Certified	15,063	0	0	0	0.0%
511400	Substitute Wages - Non Certified	568	0	0	0	0.0%
511500	Extended Day Salaries	0	0	0	0	0.0%
511700	Extended Year Teacher Salaries	0	0	0	0	0.0%
511800	Art,Music,PE Salaries	317,202	314,159	247,118	-67,041	-21.3%
513000	Principal Salaries	98,596	100,990	103,530	2,540	2.5%
513100	Assistant Principal Salaries	148,195	165,887	170,567	4,680	2.8%
514000	Paraprofessional/Aide Salaries	61,600	68,359	112,586	44,227	64.7%
514200	Clerical Salaries	128,123	129,118	136,603	7,485	5.8%
516500	Librarian/Media Spec. Salaries	50,884	52,314	63,334	11,020	21.1%
517300	Counselor Salaries - Secondary	186,822	189,477	199,215	9,738	5.1%
517800	Graduation Specialist Salaries	332	0	0	0	0.0%
519100	Other Professional Salaries	81,116	88,491	90,831	2,340	2.6%
521000	Health Insurance Benefits	749,586	751,607	783,567	31,960	4.3%
522000	FICA (Social Security)	269,270	265,248	288,131	22,883	8.6%
522100	Medicare	62,975	62,034	67,385	5,351	8.6%
523000	Retirement (GA TRS)	852,573	896,815	974,832	78,017	8.7%
524500	ERS	0	0	0	0	0.0%
526000	Worker's Compensation	32,486	31,688	34,806	3,118	9.8%
529000	Life Insurance	2,177	2,145	2,233	88	4.1%
561000	Materials and Supplies	0	0	0	0	0.0%
561500	Expendable Equipment	0	0	0	0	0.0%
Total		**6,503,075**	**6,763,614**	**7,263,079**	**499,465**	**7.4%**

Long Cane Middle School

Non-Wages - Cost Center #45702

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	-4,500	6,000	0	-6,000	-100.0%
558000	Travel	0	0	0	0	0.0%
558008	Travel - Out of System	0	0	0	0	0.0%
559500	Other Purchased Services	100	0	0	0	0.0%
561000	Materials and Supplies	79,504	97,935	94,283	-3,652	-3.7%
561200	Computer Software	0	0	0	0	0.0%
561500	Expendable Equipment	0	0	0	0	0.0%
561600	Expendable Computer Equip	0	0	0	0	0.0%
564200	Instructional Supplies	0	0	0	0	0.0%
573000	Equipment over $5,000	0	0	0	0	0.0%
573400	Computer Purchases	0	0	0	0	0.0%
581000	Registrations/Fees/Dues	0	0	0	0	0.0%
Total		**75,104**	**103,935**	**94,283**	**-9,652**	**-9.3%**

Grand Total	**6,578,179**	**6,867,549**	**7,357,362**	**489,813**	**7.1%**

FY2022.2023 Cost Center Object Report
Callaway Middle School

Wages - Cost Center #46001

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	2,332,181	2,665,248	2,778,693	113,445	4.3%
511300	Substitute Wages - Certified	17,664	0	0	0	0.0%
511400	Substitute Wages - Non Certified	3,012	0	0	0	0.0%
511800	Art,Music,PE Salaries	204,680	237,661	191,872	-45,789	-19.3%
513000	Principal Salaries	103,455	103,456	105,996	2,540	2.5%
513100	Assistant Principal Salaries	157,545	173,234	177,119	3,885	2.2%
514000	Paraprofessional/Aide Salaries	91,956	124,033	181,092	57,059	46.0%
514200	Clerical Salaries	102,372	102,609	106,681	4,072	4.0%
516500	Librarian/Media Spec. Salaries	62,697	64,481	66,621	2,140	3.3%
517300	Counselor Salaries - Secondary	144,957	144,957	151,254	6,297	4.3%
517800	Graduation Specialist Salaries	0	0	0	0	0.0%
518300	Extra Curricular Supplements	48,825	0	1,250	1,250	0.0%
519100	Other Professional Salaries	88,978	97,067	99,407	2,340	2.4%
519900	Other Salaries and Compensation	0	0	0	0	0.0%
521000	Health Insurance Benefits	588,073	649,507	646,945	-2,562	-0.4%
522000	FICA (Social Security)	195,885	204,193	208,972	4,779	2.3%
522100	Medicare	45,812	46,198	48,871	2,673	5.8%
523000	Retirement (GA TRS)	618,139	687,106	712,535	25,429	3.7%
524500	ERS	0	0	0	0	0.0%
526000	Worker's Compensation	24,482	24,848	26,017	1,169	4.7%
529000	Life Insurance	1,686	1,707	1,796	89	5.2%
Total		**4,832,399**	**5,326,305**	**5,505,121**	**178,816**	**3.4%**

Callaway Middle School

Non-Wages - Cost Center #46002

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	1,045	1,540	1,540	0	0.0%
558008	Travel - Out of System	0	0	0	0	0.0%
559500	Other Purchased Services	0	0	0	0	0.0%
561000	Materials and Supplies	46,236	69,435	71,190	1,755	2.5%
561500	Expendable Equipment	0	0	0	0	0.0%
564200	Instructional Supplies	1,096	2,150	2,150	0	0.0%
581000	Registrations/Fees/Dues	2,055	0	0	0	0.0%
Total		**50,432**	**73,125**	**74,880**	**1,755**	**2.4%**

Grand Total	**4,882,831**	**5,399,430**	**5,580,001**	**180,571**	**3.3%**

FY2022.2023 Cost Center Object Report
LaGrange High School

Wages - Cost Center #50301

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	3,759,389	3,822,530	4,009,641	187,111	4.9%
511300	Substitute Wages - Certified	11,420	0	0	0	0.0%
511400	Substitute Wages - Non Certified	7,648	4,700	4,700	0	0.0%
511500	Extended Day Salaries	27,545	28,962	14,319	-14,643	-50.6%
511700	Extended Year Teacher Salaries	51,650	52,499	59,936	7,437	14.2%
511800	Art,Music,PE Salaries	0	0	0	0	0.0%
513000	Principal Salaries	112,455	112,456	114,996	2,540	2.3%
513100	Assistant Principal Salaries	148,680	167,340	173,860	6,520	3.9%
514000	Paraprofessional/Aide Salaries	109,210	72,186	126,077	53,891	74.7%
514100	Executive Secretary Salaries	28,320	28,723	30,563	1,840	6.4%
514200	Clerical Salaries	181,975	178,787	179,159	372	0.2%
516500	Librarian/Media Spec. Salaries	68,610	68,474	72,572	4,098	6.0%
517300	Counselor Salaries - Secondary	178,227	197,730	208,496	10,766	5.4%
517800	Graduation Specialist Salaries	0	0	66,621	66,621	0.0%
519100	Other Professional Salaries	188,594	189,312	194,392	5,080	2.7%
521000	Health Insurance Benefits	801,123	809,164	802,386	-6,778	-0.8%
522000	FICA (Social Security)	296,170	292,779	302,857	10,078	3.4%
522100	Medicare	69,635	68,471	70,828	2,357	3.4%
523000	Retirement (GA TRS)	902,941	958,505	976,521	18,016	1.9%
524500	ERS	-4	0	0	0	0.0%
526000	Worker's Compensation	35,966	35,263	36,567	1,304	3.7%
529000	Life Insurance	2,185	2,153	2,140	-13	-0.6%
524500	ERS	0	0	0	0	0.0%
Total		**6,981,738**	**7,090,034**	**7,446,631**	**356,597**	**5.0%**

LaGrange High School

Non-Wages - Cost Center #50302

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
543000	Repairs	0	0	0	0	0.0%
558000	Travel	0	3,000	0	-3,000	-100.0%
558007	Travel - In System	0	0	0	0	0.0%
558008	Travel - Out of System	1,100	3,000	2,000	-1,000	-33.3%
559500	Other Purchased Services	31,657	681	0	-681	-100.0%
561000	Materials and Supplies	108,073	135,024	129,825	-5,199	-3.9%
561500	Expendable Equipment	9,701	29,970	31,755	1,785	6.0%
561600	Expendable Computer Equip	5,232	0	0	0	0.0%
564200	Instructional Supplies	0	9,416	9,495	79	0.8%
573000	Equipment over $5,000	0	0	0	0	0.0%
581000	Registrations/Fees/Dues	767	3,000	1,000	-2,000	-66.7%
Total		**156,529**	**184,091**	**174,075**	**-10,016**	**-5.4%**

Grand Total	**7,138,267**	**7,274,125**	**7,620,706**	**346,581**	**4.8%**

FY2022.2023 Cost Center Object Report
High School Education

Wages - Cost Center #51001

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	21,334	100,000	70,200	-29,800	-29.8%
521000	Health Insurance Benefits	3,412	4,000	4,000	0	0.0%
522000	FICA (Social Security)	1,233	6,200	6,200	0	0.0%
522100	Medicare	288	1,450	1,450	0	0.0%
523000	Retirement (GA TRS)	3,431	19,060	19,060	0	0.0%
526000	Worker's Compensation	182	700	700	0	0.0%
529000	Life Insurance	14	0	0	0	0.0%
Total		**29,895**	**131,410**	**101,610**	**-29,800**	**-22.7%**

Non-Wages - Cost Center #51002

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	15,005	0	0		0.0%
543000	Repairs	1,839	10,000	10,000	0	0.0%
558007	Travel - In System	0	4,000	4,000	0	0.0%
558008	Travel - Out of System	57	20,000	20,000	0	0.0%
559500	Other Purchased Services	84,613	80,000	80,000	0	0.0%
561000	Materials and Supplies	97,396	140,000	140,000	0	0.0%
561200	Computer Software	78,158	157,867	157,867	0	0.0%
561500	Expendable Equipment	42,549	85,538	50,000	-35,538	-41.5%
561600	Expendable Computer Equip	0	162,342	15,293	-147,049	-90.6%
564100	Textbooks	60,420	0	0	0	0.0%
564200	Instructional Supplies	6,412	20,000	20,000	0	0.0%
573000	Equipment over $5,000	0	0	0	0	0.0%
581000	Registrations/Fees/Dues	905	15,000	15,000	0	0.0%
Total		**387,355**	**694,748**	**512,160**	**-182,588**	**-26.3%**

Grand Total	**417,250**	**826,158**	**613,770**	**-212,388**	**-25.7%**

FY2022.2023 Cost Center Object Report
Troup High School

Wages - Cost Center #54701

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	4,120,611	4,298,197	4,508,795	210,598	4.9%
511300	Substitute Wages - Certified	28,371	0	0	0	0.0%
511400	Substitute Wages - Non Certified	200	9,400	9,400	0	0.0%
511500	Extended Day Salaries	34,345	30,166	24,219	-5,947	-19.7%
511700	Extended Year Teacher Salaries	39,609	35,256	51,408	9,400	0.0%
511800	Art,Music,PE Salaries	126	0	0	-5,947	-19.7%
513000	Principal Salaries	101,631	102,716	105,256	2,540	2.5%
513100	Assistant Principal Salaries	184,964	201,557	241,579	40,022	19.9%
514000	Paraprofessional/Aide Salaries	156,610	171,307	190,758	19,451	11.4%
514100	Executive Secretary Salaries	52,515	52,208	55,160	2,952	5.7%
514200	Clerical Salaries	139,721	138,251	146,789	8,538	6.2%
516500	Librarian/Media Spec. Salaries	66,320	66,320	68,460	2,140	3.2%
517300	Counselor Salaries - Secondary	185,151	205,611	212,631	7,020	3.4%
517800	Graduation Specialist Salaries	59,297	60,964	37,682	-23,282	-38.2%
519000	Administrator Salaries	0	0	0	0	0.0%
519100	Other Professional Salaries	181,159	180,628	185,708	5,080	2.8%
519900	Other Salaries and Compensation	0	0	0	0	0.0%
521000	Health Insurance Benefits	887,219	903,321	976,163	72,842	8.1%
522000	FICA (Social Security)	322,217	317,263	321,320	4,057	1.3%
522100	Medicare	74,624	74,198	75,147	949	1.3%
523000	Retirement (GA TRS)	1,035,332	1,092,164	1,125,127	32,963	3.0%
524500	ERS	15	0	0	0	0.0%
526000	Worker's Compensation	40,202	39,748	41,299	1,551	3.9%
529000	Life Insurance	2,700	2,507	2,506	-1	0.0%
Total		**7,712,939**	**7,981,782**	**8,379,407**	**384,926**	**5.0%**

Troup High School

Non-Wages - Cost Center #54702

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
558000	Travel	0	0	0	0	0.0%
558007	Travel - In System	0	0	0	0	0.0%
558008	Travel - Out of System	1,760	3,500	3,500	0	0.0%
559500	Other Purchased Services	0	3,500	0	-3,500	-100.0%
561000	Materials and Supplies	169,690	158,226	157,276	-950	-0.6%
561500	Expendable Equipment	0	0	0	0	0.0%
564200	Instructional Supplies	0	9,799	9,799	0	0.0%
573000	Equipment over $5,000	5,768	6,300	8,000	1,700	27.0%
581000	Registrations/Fees/Dues	225	2,100	2,100	0	0.0%
589000	Other Expenditures	0	0	0	0	0.0%
Total		**177,443**	**183,425**	**180,675**	**-2,750**	**-1.5%**

Grand Total	**7,890,382**	**8,165,207**	**8,560,082**	**382,176**	**4.8%**

FY2022.2023 Cost Center Object Report
Hope Academy

Wages - Cost Center #55501

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	507,569	522,615	605,091	82,476	15.8%
511300	Substitute Wages - Certified	26	0	0	0	0.0%
511400	Substitute Wages - Non Certified	0	0	0	0	0.0%
511500	Extended Day Salaries	0	0	0	0	0.0%
513000	Principal Salaries	0	0	98,812	98,812	0.0%
513100	Assistant Principal Salaries	0	0	110,760	110,760	0.0%
514000	Paraprofessional/Aide Salaries	38,113	39,659	41,859	2,200	5.5%
514100	Executive Secretary Salaries	46,534	38,913	40,859	1,946	5.0%
517300	Counselor Salaries - Secondary	80,330	80,755	84,972	4,217	5.2%
519000	Administrator Salaries	100,251	94,016	94,016	0	0.0%
519100	Other Professional Salaries	-3,800	0	0	0	0.0%
521000	Health Insurance Benefits	134,315	136,080	136,445	365	0.3%
522000	FICA (Social Security)	44,087	44,224	47,642	3,418	7.7%
522100	Medicare	10,311	10,342	11,143	801	7.7%
523000	Retirement (GA TRS)	138,840	150,561	161,948	11,387	7.6%
524500	ERS	94	0	0	0	0.0%
526000	Worker's Compensation	5,703	5,723	6,089	366	6.4%
529000	Life Insurance	345	324	349	25	7.7%
Total		**1,102,717**	**1,123,212**	**1,439,985**	**316,773**	**28.2%**

Hope Academy

Non-Wages - Cost Center #55502

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
558007	Travel - In System	0	0	0	0	0.0%
558008	Travel - Out of System	0	1,600	1,600	0	0.0%
561000	Materials and Supplies	15,013	10,969	9,638	-1,331	-12.1%
561500	Expendable Equipment	2,184	2,200	2,200	0	0.0%
573000	Equipment over $5,000	0	0	0	0	0.0%
581000	Registrations/Fees/Dues	2,013	3,435	4,435	1,000	29.1%
589000	Other Expenditures	0	0	331	331	0.0%
Total		**19,210**	**18,204**	**18,204**	**0**	**0.0%**

Grand Total	**1,121,927**	**1,141,416**	**1,347,429**	**206,013**	**18.0%**

FY2022.2023 Cost Center Object Report
Callaway High School

Wages - Cost Center #55601

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	2,625,998	2,762,973	2,987,319	224,346	8.1%
511300	Substitute Wages - Certified	19,413	0	0	0	0.0%
511400	Substitute Wages - Non Certified	540	9,400	9,400	0	0.0%
511500	Extended Day Salaries	17,489	19,667	10,847	-8,820	-44.8%
511700	Extended Year Teacher Salaries	38,112	44,133	51,245	7,112	16.1%
513000	Principal Salaries	112,539	112,456	112,530	74	0.1%
513100	Assistant Principal Salaries	174,092	194,113	191,250	-2,863	-1.5%
514000	Paraprofessional/Aide Salaries	116,209	38,150	120,827	82,677	216.7%
514100	Executive Secretary Salaries	32,921	32,921	34,567	1,646	5.0%
514200	Clerical Salaries	140,177	147,708	165,167	17,459	11.8%
516500	Librarian/Media Spec. Salaries	74,526	74,526	76,666	2,140	2.9%
517300	Counselor Salaries - Secondary	119,336	71,276	139,777	68,501	96.1%
517800	Graduation Specialist Salaries	72,499	72,449	76,666	4,217	5.8%
519100	Other Professional Salaries	105,436	100,165	37,682	-62,483	-62.4%
521000	Health Insurance Benefits	681,507	665,675	696,397	30,722	4.6%
522000	FICA (Social Security)	227,738	218,406	227,024	8,618	3.9%
522100	Medicare	53,937	50,448	53,489	3,041	6.0%
523000	Retirement (GA TRS)	703,219	735,186	773,347	38,161	5.2%
524500	ERS	70	0	0	0	0.0%
526000	Worker's Compensation	27,412	26,132	27,827	1,695	6.5%
529000	Life Insurance	1,814	1,678	1,791	113	6.7%
Total		**5,344,982**	**5,377,462**	**5,793,818**	**416,356**	**7.7%**

Callaway High School

Non-Wages - Cost Center #55602

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	0	0	0	0	0.0%
543000	Repairs	0	0	500	500	0.0%
558007	Travel - In System	0	0	0	0	0.0%
558008	Travel - Out of System	1,065	4,000	3,500	-500	-12.5%
559500	Other Purchased Services	0	0	0	0	0.0%
561000	Materials and Supplies	105,867	97,838	98,063	225	0.2%
561500	Expendable Equipment	1,387	8,500	8,000	-500	-5.9%
561600	Expendable Computer Equip	0	3,000	3,000	0	0.0%
564100	Textbooks	0	0	0	0	0.0%
564200	Instructional Supplies	10,267	7,000	7,000	0	0.0%
573000	Equipment over $5,000	6,250	0	0	0	0.0%
581000	Registrations/Fees/Dues	1,462	3,000	3,000	0	0.0%
589000	Other Expenditures	339	0	0	0	0.0%
Total		**126,637**	**123,338**	**123,063**	**-275**	**-0.2%**

Grand Total	**5,471,619**	**5,500,800**	**5,916,881**	**416,081**	**7.6%**

FY2022.2023 Cost Center Object Report
thINC Academy

Wages - Cost Center #56001

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	1,241,119	1,278,407	1,355,335	76,928	6.0%
511300	Substitute Wages - Certified	6,662	0	0	0	0.0%
511400	Substitute Wages - Non Certified	1,828	6,300	6,300	0	0.0%
511500	Extended Day Salaries	52,224	57,575	15,034	-42,541	-73.9%
511600	Prof. Development Stipends	0	0	0	0	0.0%
513000	Principal Salaries	109,696	112,353	114,893	2,540	2.3%
513100	Assistant Principal Salaries	-5,333	0	0	0	0.0%
514000	Paraprofessional/Aide Salaries	15,981	0	22,085	22,085	0.0%
514200	Clerical Salaries	100,635	113,404	114,144	740	0.7%
517300	Counselor Salaries - Secondary	0	0	75,000	75,000	0.0%
519000	Administrator Salaries	200,322	201,260	210,050	8,790	4.4%
519100	Other Professional Salaries	102,289	98,456	100,996	2,540	2.6%
521000	Health Insurance Benefits	254,137	260,820	249,395	-11,425	-4.4%
522000	FICA (Social Security)	104,599	108,443	110,705	2,262	2.1%
522100	Medicare	24,829	24,731	25,891	1,160	4.7%
523000	Retirement (GA TRS)	339,057	365,132	380,896	15,764	4.3%
524500	ERS	0	0	0	0	0.0%
526000	Worker's Compensation	12,724	12,801	13,345	544	4.2%
529000	Life Insurance	715	702	728	26	3.7%
Total		**2,561,484**	**2,640,384**	**2,794,797**	**154,413**	**5.8%**

thINC Academy

Non-Wages - Cost Center #56002

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
552000	Insurances (P&L)	884	884	884	0	0.0%
558007	Travel - In System	25	1,000	1,000	0	0.0%
558008	Travel - Out of System	0	10,000	10,000	0	0.0%
559500	Other Purchased Services	0	0	0	0	0.0%
559522	Safety Purchased Services	8,724	0	0	0	0.0%
561000	Materials and Supplies	33,427	44,000	44,000	0	0.0%
561500	Expendable Equipment	1,789	0	0	0	0.0%
561600	Expendable Computer Equip	4,459	0	0	0	0.0%
573000	Equipment over $5,000	0	0	0	0	0.0%
581000	Registrations/Fees/Dues	2,578	5,000	5,000	0	0.0%
Total		**51,887**	**60,884**	**60,884**	**0**	**0.0%**

Grand Total	**2,613,371**	**2,701,268**	**2,855,681**	**154,413**	**5.7%**

FY2022.2023 Cost Center Object Report
Troup County Career Center

Wages - Cost Center #56991

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	231,797	234,310	270,099	35,789	15.3%
511300	Substitute Salaries - Certified	0	0	0	0	0.0%
511500	Extended Day Salaries	0	0	0	0	0.0%
513000	Principal Salaries	103,455	103,456	105,996	2,540	2.5%
513100	Assistant Principal Salaries	0	0	107,526	107,526	0.0%
514000	Paraprofessional/Aide Salaries	84,254	56,969	123,371	66,402	116.6%
514100	Executive Secretary Salaries	39,503	38,913	40,859	1,946	5.0%
521000	Health Insurance Benefits	56,294	55,080	78,275	23,195	42.1%
522000	FICA (Social Security)	26,366	23,080	29,034	5,954	25.8%
522100	Medicare	6,166	5,398	6,790	1,392	25.8%
523000	Retirement (GA TRS)	80,936	80,267	95,239	14,972	18.7%
524500	ERS	0	0	0	0	0.0%
526000	Worker's Compensation	3,178	2,837	3,530	693	24.4%
529000	Life Insurance	247	209	240	31	14.8%
Total		**632,197**	**600,519**	**860,959**	**260,440**	**43.4%**

Non-Wages - Cost Center #56992

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
558000	Travel	0	1,000	1,000	0	0.0%
561000	Materials and Supplies	7,596	7,100	7,100	0	0.0%
561500	Expendable Equipment	2,369	6,900	6,900	0	0.0%
581000	Registrations/Fees/Dues	0	0	4,000	4,000	0.0%
Total		**9,965**	**15,000**	**19,000**	**4,000**	**26.7%**

Grand Total	**642,162**	**615,519**	**879,959**	**264,440**	**43.0%**

FY2022.2023 Cost Center Object Report
Alternative Education

There are no Wages associated with this Cost Center

Non-Wages - Cost Center #61002

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	0	4,000	4,000	0	0.0%
558000	Travel	0	5,700	5,700	0	0.0%
559500	Other Purchased Services	165	3,000	3,000	0	0.0%
561000	Materials and Supplies	0	2,004	2,004	0	0.0%
Total		**165**	**14,704**	**14,704**	**0**	**0.0%**

FY2022.2023 Cost Center Object Report
English for Speakers of Other Languages (ESOL)

There are no Wages associated with this Cost Center

Non-Wages - Cost Center #61004

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
558007	Travel - In System	2,390	6,087	6,087	0	0.0%
561000	Materials and Supplies	1,060	3,000	3,000	0	0.0%
561200	Computer Software	2,000	0	0	0	0.0%
Total		**5,450**	**9,087**	**9,087**	**0**	**0.0%**

FY2022.2023 Cost Center Object Report
Exceptional Education Instruction

Wages - Cost Center #61005

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
511000	Teacher Salaries	233,358	276,485	298,659	22,174	8.0%
511300	Substitute Salaries - Certified	230	0	0	0	0.0%
514000	Paraprofessional/Aide Salaries	31,707	60,030	101,753	41,723	69.5%
516300	School Nurse Salaries	0	0	43,706	43,706	0.0%
521000	Health Insurance Benefits	41,377	55,683	56,342	659	1.2%
522000	FICA (Social Security)	16,642	19,381	20,805	1,424	7.3%
522100	Medicare	3,164	3,668	4,000	332	9.1%
523000	Retirement (GA TRS)	42,057	50,898	46,229	-4,669	-9.2%
524500	ERS	0	0	0	0	0.0%
526000	Worker's Compensation	2,155	2,448	2,728	280	11.4%
529000	Life Insurance	127	185	187	2	1.1%
Total		**370,817**	**468,778**	**574,409**	**105,631**	**22.5%**

Non-Wages - Cost Center #61006

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
530000	Purchased Services	431,177	460,000	460,000	0	0.0%
558007	Travel - In System	4,202	6,000	6,000	0	0.0%
559500	Other Purchased Services	0	0	0	0	0.0%
561000	Materials and Supplies	-47	0	0	0	0.0%
581000	Registrations/Fees/Dues	5,193	5,000	5,000	0	0.0%
Total		**440,525**	**471,000**	**471,000**	**0**	**0.0%**

Grand Total	**811,342**	**939,778**	**1,045,409**	**105,631**	**11.2%**

FY2022.2023 Cost Center Object Report
Gifted Instruction

There are no Wages associated with this Cost Center

Non-Wages - Cost Center #61008

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
558007	Travel - In System	0	1,700	1,700	0	0.0%
558008	Travel - Out of System	0	300	300	0	0.0%
561000	Materials and Supplies	1,394	7,786	7,786	0	0.0%
561500	Expendable Equipment	0	0	0	0	0.0%
581000	Registrations/Fees/Dues	0	6,000	6,000	0	0.0%
589000	Other Expenditures	0	0	0	0	0.0%
Total		**1,394**	**15,786**	**15,786**	**0**	**0.0%**

FY2022.2023 Cost Center Object Report
International Baccalaureate

Wages - Cost Center #61009

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
518300	Extra Curricular Supplements	0	0	3,000	3,000	0.0%
Total		**0**	**0**	**3,000**	**3,000**	**0.0%**

Non-Wages - Cost Center #61010

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
561600	Expendable Computer Equip	0	0	14,400	14,400	0.0%
581000	Registrations/Fees/Dues	0	0	24,550	24,550	0.0%
Total		**0**	**0**	**38,950**	**38,950**	**0.0%**

Grand Total	**0**	**0**	**41,950**	**41,950**	**0.0%**

FY2022.2023 Cost Center Object Report
Community Services

There are no Wages associated with this Cost Center

Non-Wages - Cost Center #63302

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
559500	Other Purchased Services	41,250	41,250	50,000	8,750	21.2%
Total		**41,250**	**41,250**	**50,000**	**8,750**	**21.2%**

FY2022.2023 Cost Center Object Report
Outgoing Transfers

There are no Wages associated with this Cost Center

Non-Wages - Cost Center #65002

Object #	Object Description	FY 2020/2021 Actual	FY 2021/2022 Budget	FY 2022/2023 Proposed Budget	Increase/ Decrease from Prior Year	Percent Change From Prior Year
593000	Transfers To Other Funds *	1,171,628	1,343,335	1,543,335		
Total		**1,171,628**	**1,343,335**	**1,543,335**	**0**	**14.9%**



Troup County School System

Grant Funds & School Nutrition Detail Reports

Troup County School System
Your Future Starts Today

Troup County School System
Grant Fund
Budget Summary

Description	Budget 2020	Budget 2021	Budget 2022	Estimated 2023	$ Change	% Change
Expenditures						
Title I. Part A, Improving Academic Achievement	3,955,027	4,166,430	4,382,177	4,382,177	-	0.0%
Title I, Part D, Neglected and Delinquent Children	109,096	125,581	116,739	116,739	-	0.0%
Title II, Part A, Supporting Effective Instruction	548,357	537,126	580,015	580,015	-	0.0%
Title III, Part A, Instruction for English Learners & Immigrants	54,280	73,709	73,599	73,599	-	0.0%
Title IV, Part A, Student Support and Academic Enrichment	315,643	279,599	294,966	294,966	-	0.0%
Title V, Part B, Rural Education Initiative	312,521	239,187	280,156	280,156	-	0.0%
McKinney-Vento Grant	48,623	45,092	49,840	49,840	-	0.0%
Special Education Preschool	93,172	95,163	94,273	94,273	-	0.0%
Special Education Flow Through	2,952,369	3,042,199	3,197,728	3,197,728	-	0.0%
CTAE Perkins Carryover	7,043	14,932	14,742	14,742	-	0.0%
CTAE Agriculture Education Extended Day	31,464	35,960	41,156	41,156	-	0.0%
CTAE Agriculture Education Extended Year	13,247	15,134	17,329	17,329	-	0.0%
CTAE Extended Day	55,602	47,198	64,523	64,523	-	0.0%
CTAE Industry Certification Grant	5,000	21,212	5,000	5,000	-	0.0%
CTAE Perkins Plus Reserve	20,000	18,586	19,986	19,986	-	0.0%
CTAE Supervision	28,280	27,298	23,340	23,340	-	0.0%
CTAE Perkins Program Improvement	128,999	135,945	145,337	145,337	-	0.0%
CTAE Apprenticeship	36,639	34,615	36,486	36,486	-	0.0%
Preschool Disability Services	111,033	109,026	124,049	124,049	-	0.0%
Residential Treatment Centers	351,040	404,406	382,293	382,293	-	0.0%
Pre-Kindergarten	2,238,744	2,276,258	2,303,629	2,303,629	-	0.0%
L4GA - Literacy for Learning, Living and Leading	-	-	1,142,793	1,142,793	-	0.0%
CARES/ESSER Major Grants (Split between years)		3,037,438	12,997,534	29,211,639	16,214,105	124.7%
Total Expenditures	**$ 11,416,179**	**$ 14,782,094**	**$ 26,387,690**	**$ 42,601,795**	**$ 16,214,105**	**61.4%**

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 2020	Budget 2021	Budget 2022	$ Change	% Change
Wages & Employee Benefits					
Instructional Salaries & Wages	$ 1,107,431	$ 1,100,152	$ 1,290,657	$ 190,505	17.3%
Parent Engagement Salaries & Wages	309,211	312,450	318,626	6,176	2.0%
Instructional Specialist Salaries & Wages	535,119	547,050	-	(547,050)	-100.0%
Data Support Salaries & Wages	73,362	75,359	72,244	(3,115)	-4.1%
General Administration Salaries & Wages	130,980	131,440	131,920	480	0.4%
Total Wages	2,156,103	2,166,451	1,813,447	(353,004)	-16.3%
FICA Benefits	120,875	127,647	144,686	17,039	13.3%
TRS Benefits	407,466	435,149	416,764	(18,385)	-4.2%
Workers' Compensation Benefits	11,698	12,341	16,178	3,837	31.1%
Medicare Benefits	28,269	29,825	33,837	4,012	13.5%
State Health Benefits	601,020	568,323	566,433	(1,890)	-0.3%
Total Employee Benefits	1,169,328	1,173,285	1,177,898	4,613	0.4%
Total Wages & Employee Benefits	3,325,431	3,339,736	2,991,345	(348,391)	-10.4%
Other Expenditures					
Instructional	362,471	388,502	589,688	201,186	51.8%
Parent Engagement	46,022	103,942	66,646	(37,296)	-35.9%
Professional Development	86,711	138,363	636,181	497,818	359.8%
Administrative	111,892	173,484	89,932	(83,552)	-48.2%
Homeless Set-Aside	7,500	12,403	3,500	(8,903)	-71.8%
Foster Care Set-Aside	15,000	10,000	4,885	(5,115)	-51.2%
Total Other Expenditures	629,596	826,694	1,390,832	564,138	68.2%
TOTAL	**$ 3,955,027**	**$ 4,166,430**	**$ 4,382,177**	**$ 215,747**	**5.2%**

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

Grant Description

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

•to improve educational services for children and youth in local and State institutions for neglected or delinquent children and youth so that such children and youth have the opportunity to meet the same challenging State academic content standards and challenging State student academic achievement standards that all children in the State are expected to meet;

•to provide such children and youth with the services needed to make a successful transition from institutionalization to further schooling or employment; and

•to prevent at-risk youth from dropping out of school, and to provide dropouts, and children and youth returning from correctional facilities or institutions for neglected or delinquent children and youth, with a support system to ensure their continued education.

Description	Budget 2020	Budget 2021	Budget 2022	$ Change	% Change
Wages & Employee Benefits					
Instructional Salaries & Wages	$ 43,327	$ 64,892	$ 57,555	$ (7,337)	-11.3%
Total Wages	43,327	64,892	57,555	(7,337)	-11.3%
FICA Benefits	2,686	3,744	3,568	(176)	-4.7%
TRS Benefits	9,160	11,511	11,402	(109)	-0.9%
Workers' Compensation Benefits	259	362	403	41	11.3%
Medicare Benefits	628	876	835	(41)	-4.7%
State Health Benefits	-	11,340	22,680	11,340	100.0%
Total Employee Benefits	12,733	27,833	38,888	11,055	39.7%
Total Wages & Employee Benefits	56,060	92,725	96,443	3,718	4.0%
Other Expenditures					
Instructional	38,434	30,281	13,845	(16,436)	-54.3%
Professional Development	12,324	299	2,540	2,241	749.5%
Administrative	2,278	2,276	3,911	1,635	71.8%
Total Other Expenditures	53,036	32,856	20,296	(12,560)	-38.2%
TOTAL	**$ 109,096**	**$ 125,581**	**$ 116,739**	**$ (8,842)**	**-7.0%**

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 2020	Budget 2021	Budget 2022	$ Change	% Change
Wages & Employee Benefits					
Administrative Salaries & Wages	$ 87,483	$ 69,192	$ 50,901	$ (18,291)	-26.4%
Substitute Salaries & Wages	10,000	13,000	13,000	-	0.0%
Supplemental Salaries & Wages	143,500	80,000	45,000	(35,000)	-43.8%
Total Wages	240,983	162,192	108,901	(53,291)	-32.9%
FICA Benefits	8,122	7,576	6,791	(785)	-10.4%
TRS Benefits	27,690	23,292	21,612	(1,680)	-7.2%
Workers' Compensation Benefits	785	733	801	68	9.3%
Medicare Benefits	1,898	1,770	1,618	(152)	-8.6%
State Health Benefits	10,820	10,773	6,237	(4,536)	-42.1%
Total Employee Benefits	49,315	44,144	37,059	(7,085)	-16.0%
Total Wages & Employee Benefits	290,298	206,336	145,960	(60,376)	-29.3%
Other Expenditures					
Consultants	31,500	-	-	-	0.0%
Travel	26,072	18,698	27,762	9,064	48.5%
Software	-	33,000	29,000	(4,000)	-12.1%
Registration Fees	77,700	70,000	67,762	(2,238)	-3.2%
Audit/Indirect Costs	6,824	11,704	10,620	(1,084)	-9.3%
Private School Set-Aside	15,963	17,388	13,911	(3,477)	-20.0%
Transfer to Title I, Part A Funds	100,000	180,000	285,000	105,000	58.3%
Total Other Expenditures	258,059	330,790	434,055	103,265	31.2%
TOTAL	**$ 548,357**	**$ 537,126**	**$ 580,015**	**$ 42,889**	**8.0%**

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

Grant Description

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

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

Description	Budget 2020	Budget 2021	Budget 2022	$ Change	% Change
Wages & Employee Benefits					
Instructional Salaries & Wages	$ 600	$ -	$ 4,268	$ 4,268	100.0%
Parent Engagement Salaries & Wages	3,700	12,000	15,000	3,000	25.0%
Extended Learning Salaries & Wages	10,346	14,877	21,506	6,629	44.6%
General Administration Salaries & Wages	617	700	700	-	0.0%
Total Wages	15,263	27,577	41,474	13,897	50.4%
FICA Benefits	126	901	135	(766)	-85.0%
TRS Benefits	403	2,772	460	(2,312)	-83.4%
Workers' Compensation Benefits	14	104	15	(89)	-85.6%
Medicare Benefits	30	211	31	(180)	-85.3%
Total Employee Benefits	573	3,988	641	(3,347)	-83.9%
Total Wages & Employee Benefits	15,836	31,565	42,115	10,550	33.4%
Other Expenditures					
Instructional	32,686	23,800	15,916	(7,884)	-33.1%
Parent Engagement	-	1,550	1,950	400	25.8%
Professional Development	4,758	8,500	7,600	(900)	-10.6%
Extended Learning Transportation	1,000	8,294	6,018	(2,276)	-27.4%
Total Other Expenditures	38,444	42,144	31,484	(10,660)	-25.3%
TOTAL	**$ 54,280**	**$ 73,709**	**$ 73,599**	**$ (110)**	**-0.1%**

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 2020	Budget 2021	Budget 2022	$ Change	% Change
Wages & Employee Benefits					
Instructional Salaries & Wages	$ 35,780	$ -	$ -	$ -	0.0%
Administrative Salaries & Wages	$ 73,732	$ 151,738	$ 147,776	$ (3,962)	-2.6%
Supplemental Salaries & Wages	$ 15,000	$ 16,500	$ 16,500	$ -	0.0%
Total Wages	$ 124,512	$ 168,238	$ 164,276	$ (3,962)	-2.4%
FICA Benefits	$ 14,938	$ 10,431	$ 10,185	$ (246)	-2.4%
TRS Benefits	$ 50,922	$ 32,066	$ 32,543	$ 477	1.5%
Workers' Compensation Benefits	$ 1,444	$ 1,009	$ 1,150	$ 141	14.0%
Medicare Benefits	$ 3,490	$ 2,440	$ 2,382	$ (58)	-2.4%
State Health Benefits	$ -	$ 11,340	$ 11,340	$ -	0.0%
Total Employee Benefits	$ 70,794	$ 57,286	$ 57,600	$ 314	0.5%
Total Wages & Employee Benefits	$ 195,306	$ 225,524	$ 221,876	$ (3,648)	-1.6%
Other Expenditures					
Instructional	$ 96,957	$ 36,525	$ 25,500	$ (11,025)	-30.2%
Travel	$ 9,567	$ 773	$ 3,611	$ 2,838	367.1%
Registration	$ 5,445	$ 3,500	$ 867	$ (2,633)	-75.2%
Administrative	$ 4,365	$ 6,051	$ 9,619	$ 3,568	59.0%
Private School Set-Aside	$ -	$ 7,226	$ 7,618	$ 392	5.4%
8th Grade Keystone Program Transportation	$ 4,003	$ -	$ 25,875	$ 25,875	100.0%
Total Other Expenditures	$ 120,337	$ 54,075	$ 73,090	$ 19,015	35.2%
TOTAL	**$ 315,643**	**$ 279,599**	**$ 294,966**	**$ 15,367**	**5.5%**

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 2020	Budget 2021	Budget 2022	$ Change	% Change
Wages & Employee Benefits					
Administrative Salaries & Wages	$ 17,041	$ 81,652	$ 84,001	$ 2,349	2.9%
Instructional Salaries & Wages	$ 17,041	$ 18,097	$ 60,749	$ 42,652	235.7%
Total Wages	$ 34,082	$ 99,749	$ 144,750	$ 45,001	45.1%
FICA Benefits	$ 1,057	$ 6,181	$ 8,974	$ 2,793	45.2%
TRS Benefits	$ 3,602	$ 19,001	$ 28,676	$ 9,675	50.9%
Workers' Compensation Benefits	$ 102	$ 598	$ 1,013	$ 415	69.4%
Medicare Benefits	$ 247	$ 1,446	$ 2,099	$ 653	45.2%
State Health Benefits	$ 11,340	$ 22,680	$ 34,020	$ 11,340	50.0%
Total Employee Benefits	$ 16,348	$ 49,906	$ 74,782	$ 24,876	49.8%
Total Wages & Employee Benefits	$ 50,430	$ 149,655	$ 219,532	$ 69,877	46.7%
Other Expenditures					
Instructional	$ 257,989	$ 84,275	$ 45,348	$ (38,927)	-46.2%
Registration	$ -	$ -	$ 6,090	$ 6,090	100.0%
Administrative	$ 4,102	$ 5,257	$ 9,186	$ 3,929	74.7%
Total Other Expenditures	$ 262,091	$ 89,532	$ 60,624	$ (28,908)	-32.3%
TOTAL	**$ 312,521**	**$ 239,187**	**$ 280,156**	**$ 40,969**	**17.1%**

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 2020	Budget 2021	Budget 2022	$ Change	% Change
Wages & Employee Benefits					
Supplemental Salaries & Wages	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ -	0.0%
Total Wages	6,000.00	6,000.00	6,000.00	-	0.0%
FICA Benefits	369.00	372.00	372.00	-	0.0%
TRS Benefits	1,258.00	1,144.00	1,188.00	44.00	3.8%
Workers' Compensation Benefits	36.00	36.00	42.00	6.00	16.7%
Medicare Benefits	86.00	87.00	87.00	-	0.0%
State Health Benefits	-	-	-	-	0.0%
Total Employee Benefits	1,749.00	1,639.00	1,689.00	50.00	3.1%
Total Wages & Employee Benefits	7,749.00	7,639.00	7,689.00	50.00	0.7%
Other Expenditures					
Instructional	-	7,693.00	5,000.00	(2,693.00)	-35.0%
Travel	1,800.00	1,000.00	-	(1,000.00)	-100.0%
Registration	500.00	300.00	1,803.00	1,503.00	501.0%
Administrative	783.00	1,153.00	1,656.00	503.00	43.6%
Student Transportation	37,791.00	35,000.00	33,692.00	(1,308.00)	-3.7%
Total Other Expenditures	40,874.00	37,453.00	42,151.00	4,698.00	12.5%
TOTAL	**$ 48,623.00**	**$ 45,092.00**	**$ 49,840.00**	**$ 4,748.00**	**10.5%**

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 2020	Budget 2021	Budget 2022	$ Change	% Change
Wages & Employee Benefits					
Instructional Salaries & Wages	$ 50,380	$ 58,635	$ 30,000	$ (28,635)	-48.8%
Substitute Paraprofessional Wages	1,881	300	585	285	95.0%
Total Wages	52,261	58,935	30,585	(28,350)	-48.1%
FICA Benefits	1,900	1,500	1,500	-	0.0%
TRS Benefits	6,233	4,400	4,400	-	0.0%
Workers' Compensation Benefits	200	150	150	-	0.0%
Medicare Benefits	700	400	400	-	0.0%
State Health Benefits	21,878	10,378	11,378	1,000	9.6%
Total Employee Benefits	30,911	16,828	17,828	1,000	5.9%
Total Wages & Employee Benefits	83,172	75,763	48,413	(27,350)	-36.1%
Other Expenditures					
Instructional	-	11,400	28,540	17,140	150.4%
Professional Development	-	-	15,000	15,000	100.0%
Contracted Services (Preschool Evaluations)	10,000	8,000	-	(8,000)	-100.0%
Administrative	-	-	2,320	2,320	100.0%
Total Other Expenditures	10,000	19,400	45,860	26,460	136.4%
TOTAL	**$ 93,172**	**$ 95,163**	**$ 94,273**	**$ (890)**	**-0.9%**

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 2020	Budget 2021	Budget 2022	$ Change	% Change
Wages & Employee Benefits					
Instructional Salaries & Wages	$ 1,112,500	$ 975,000	$ 1,075,000	$ 100,000	10.3%
Extended Day Salaries & Wages	20,000	35,000	65,303	30,303	86.6%
Supplemental Salaries & Wages	28,000	25,750	115,000	89,250	346.6%
Parent Mentor Salaries & Wages	2,000	18,000	-	(18,000)	-100.0%
Transportation Salaries & Wages	101,600	183,000	184,000	1,000	0.5%
Administrative Salaries & Wages	113,000	112,000	128,000	16,000	14.3%
Total Wages	1,377,100	1,348,750	1,567,303	218,553	16.2%
FICA Benefits	79,465	74,358	78,586	4,228	5.7%
TRS Benefits	285,326	221,842	242,903	21,061	9.5%
Workers' Compensation Benefits	9,087	8,025	12,421	4,396	54.8%
Medicare Benefits	18,069	16,854	21,444	4,590	27.2%
State Health Benefits	568,469	583,997	623,700	39,703	6.8%
Total Employee Benefits	960,416	905,076	979,054	73,978	8.2%
Total Wages & Employee Benefits	2,337,516	2,253,826	2,546,357	292,531	13.0%
Other Expenditures					
Instructional	62,853	80,873	181,339	100,466	124.2%
Contracted Services	420,000	582,500	-	(582,500)	-100.0%
Student Transportation	35,000	10,000	13,000	3,000	30.0%
Computer Equipment and Software	27,000	60,000	120,000	60,000	100.0%
Professional Learning	16,000	20,000	270,250	250,250	1251.3%
Travel	30,000	35,000	23,846	(11,154)	-31.9%
Administrative Costs	24,000	-	42,936	42,936	100.0%
Total Other Expenditures	614,853	788,373	651,371	(137,002)	-17.4%
TOTAL	**$ 2,952,369**	**$ 3,042,199**	**$ 3,197,728**	**$ 155,529**	**5.1%**

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 2020	Budget 2021	Budget 2022	$ Change	% Change
Expenditures					
Instructional Materials and Supplies	363	-	394	394	100.0%
Instructional Expendable Equipment	-	9,500	9,827	327	3.4%
Instructional Computer Equipment	6,370	130	3,999	3,869	2976.2%
Instructionl Resource Books	-	-	522	522	100.0%
Instructional Equipment	-	5,302	-	(5,302)	-100.0%
Instructional Technology Supplies	310	-	-	-	0.0%
Total Other Expenditures	7,043	14,932	14,742	(190)	-1.3%
TOTAL	**$ 7,043**	**$ 14,932**	**$ 14,742**	**$ (190)**	**-1.3%**

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 2020	Budget 2021	Budget 2022	$ Change	% Change
Wages & Employee Benefits					
Extended Day Salaries & Wages	$ 31,464	$ 34,023	$ 41,156	$ 7,133	21.0%
Other Expenditures					
Instructional Materials & Supplies	-	1,034	-	(1,034)	-100.0%
Instructional Expendable Equipment	-	903	-	(903)	-100.0%
Total Other Expenditures	-	1,937	-	(1,937)	-100.0%
TOTAL	**$ 31,464**	**$ 35,960**	**$ 41,156**	**$ 5,196**	**14.4%**

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 Rule160-4-3-.09.

Description	Budget 2020	Budget 2021	Budget 2022	$ Change	% Change
Wages & Employee Benefits					
Extended Year Salaries & Wages	$ 13,247	$ 15,134	$ 17,329	$ 2,195	14.5%
TOTAL	**$ 13,247**	**$ 15,134**	**$ 17,329**	**$ 2,195**	**14.5%**

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 2020	Budget 2021	Budget 2022	$ Change	% Change
Wages & Employee Benefits					
Extended Day Salaries & Wages	$ 55,602	$ 47,198	$ 64,523	$ 17,325	36.7%
TOTAL	**$ 55,602**	**$ 47,198**	**$ 64,523**	**$ 17,325**	**36.7%**

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 2020	Budget 2021	Budget 2022	$ Change	% Change
Expenditures					
Instructional Materials and Supplies	-	1,667	143	(1,524)	-91.4%
Instructional Expendable Equipment	3,200	17,366	3,506	(13,860)	-79.8%
Instructional Software	-	-	1,351	1,351	100.0%
Purchased Professional Services	1,800	2,179	-	(2,179)	-100.0%
TOTAL	**$ 5,000**	**$ 21,212**	**$ 5,000**	**$ (16,212)**	**-76.4%**

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 2020	Budget 2021	Budget 2022	$ Change	% Change
Wages & Employee Benefits					
Substitute Wages	$ 1,000	$ 2,000	$ 2,000	$ -	0.0%
Other Expenditures					
Instructional Software	2,500	-	-	-	0.0%
Purchased Professional Services	16,500	16,586	17,986	1,400	8.4%
Total Other Expenditures	19,000	16,586	17,986	1,400	8.4%
TOTAL	**$ 20,000**	**$ 18,586**	**$ 19,986**	**$ 1,400**	**7.5%**

Troup County School System
Grant Fund
CTAE Supervision

Grant Description

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

Description	Budget 2020	Budget 2021	Budget 2022	$ Change	% Change
Wages & Employee Benefits					
System Directors Salaries & Wages	$ 14,140	$ 14,429	$ 11,672	$ (2,757)	-19.1%
School Directors Salaries & Wages	14,140	12,869	11,668	(1,201)	-9.3%
TOTAL	**$ 28,280**	**$ 27,298**	**$ 23,340**	**$ (3,958)**	**-14.5%**

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 2020	Budget 2021	Budget 2022	$ Change	% Change
Wages & Employee Benefits					
Supplemental Salaries & Wages	$ 6,500	$ -	$ 6,500	$ 6,500	100.0%
Other Expenditures					
Instructional Software	31,030	32,816	48,420	15,604	47.5%
Instructional Materials & Supplies	2,535	7,083	1,970	(5,113)	-72.2%
Instructional Expendable Equipment	7,306	45,274	21,837	(23,437)	-51.8%
Instructional Computer Equipment	-	48,672	9,279	(39,393)	-80.9%
Instructional Resource Books	-	-	1,798	1,798	100.0%
Instructional Technology Equipment	70,044	-	39,108	39,108	100.0%
Professional Learning Travel	7,814	-	12,000	12,000	100.0%
Professional Learning Registration	3,770	2,100	4,425	2,325	110.7%
Total Other Expenditures	122,499	135,945	138,837	2,892	2.1%
TOTAL	**$ 128,999**	**$ 135,945**	**$ 145,337**	**$ 9,392**	**6.9%**

Troup County School System
Grant Fund
CTAE Apprenticeship

Grant Description

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

Description	Budget 2020	Budget 2021	Budget 2022	$ Change	% Change
Wages & Employee Benefits					
System YAP Salaries & Wages	$ -	$ -	$ 36,486	$ 36,486	100.0%
Other Expenditures					
Purchased Professional Services	36,639	34,615	-	(34,615)	-100.0%
TOTAL	**$ 36,639**	**$ 34,615**	**$ 36,486**	**$ 1,871**	**100.0%**

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 2020	Budget 2021	Budget 2022	$ Change	% Change
Wages & Employee Benefits					
Instructional Salaries & Wages	$ 59,500	$ 63,688	$ 82,749	$ 19,061	29.9%
FICA Benefits	4,340	5,600	4,500	(1,100)	-19.6%
TRS Benefits	3,700	14,700	8,500	(6,200)	-42.2%
Workers' Compensation Benefits	134	1,000	4,500	3,500	350.0%
Medicare Benefits	-	300	700	400	133.3%
State Health Benefits	28,251	23,117	23,100	(17)	-0.1%
Total Employee Benefits	36,425	44,717	41,300	(3,417)	-7.6%
Total Wages & Employee Benefits	95,925	108,405	124,049	15,644	14.4%
Other Expenditures					
Instructional Materials and Supplies	13,329	621	-	(621)	-100.0%
Instructional Travel	1,779	-	-	-	0.0%
Total Other Expenditures	15,108	621	-	(621)	-100.0%
TOTAL	**$ 111,033**	**$ 109,026**	**$ 124,049**	**$ 15,023**	**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 2020	Budget 2021	Budget 2022	$ Change	% Change
Wages & Employee Benefits					
Instructional Salaries & Wages	$ 328,771	$ 310,803	$ 293,163	$ (17,640)	-5.7%
Total Wages	328,771	310,803	293,163	(17,640)	-5.7%
FICA Benefits	7,299	19,270	18,589	(681)	-3.5%
TRS Benefits	12,502	56,613	62,076	5,463	9.6%
Workers' Compensation Benefits	901	2,176	3,352	1,176	54.0%
Medicare Benefits	1,567	4,507	5,113	606	13.4%
Total Employee Benefits	22,269	82,566	89,130	6,564	8.0%
Total Wages & Employee Benefits	351,040	393,369	382,293	(11,076)	-2.8%
Other Expenditures					
Instructional Materials and Supplies	-	9,537	-	(9,537)	-100.0%
School Repairs and Maintenance	-	1,500	-	(1,500)	-100.0%
Total Other Expenditures	-	11,037	-	(11,037)	-100.0%
TOTAL	**$ 351,040**	**$ 404,406**	**$ 382,293**	**$ (22,113)**	**-5.5%**

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 2020	Budget 2021	Budget 2022	$ Change	% Change
Wages & Employee Benefits					
Instructional Salaries & Wages	$ 1,350,988	$ 1,453,104	$ 1,502,066	$ 48,962	3.4%
Substitute Wages	$ 32,556	$ 480	$ 300		
General Administration Salaries & Wages	66,369	-	-	-	0.0%
Total Wages	1,449,913	1,453,584	1,502,366	48,782	3.4%
FICA Benefits	78,105	85,376	85,862	486	0.6%
TRS Benefits	299,423	284,284	277,851	(6,433)	-2.3%
Workers' Compensation Benefits	8,834	10,762	11,106	344	3.2%
Medicare Benefits	18,433	19,466	20,081	615	3.2%
State Health Benefits	361,036	399,786	383,363	(16,423)	-4.1%
Total Employee Benefits	765,831	799,674	778,263	(21,411)	-2.7%
Total Wages & Employee Benefits	2,215,744	2,253,258	2,280,629	27,371	1.2%
Other Expenditures					
Instructional	23,000	23,000	23,000	-	0.0%
TOTAL	**$ 2,238,744**	**$ 2,276,258**	**$ 2,303,629**	**$ 27,371**	**1.2%**

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

Grant Description

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

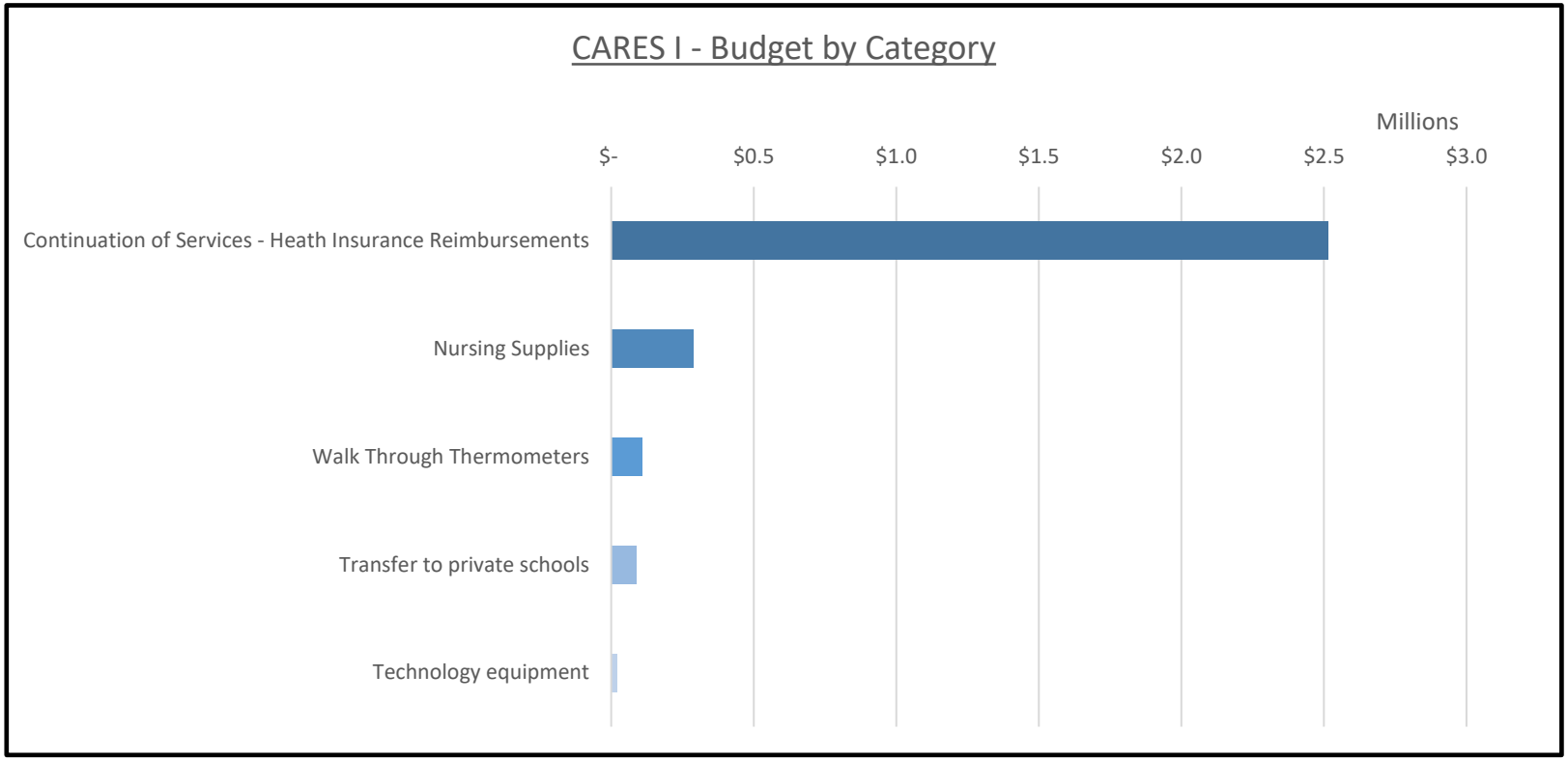
Description	Budget 2018	Budget 2021	$ Change	% Change
Wages & Employee Benefits				
Supplemental Salaries & Wages	$ 25,538	$ 89,000	$ 63,462	248.5%
Facilitator Salaries & Wages		236,341	236,341	100.0%
Total Wages	25,538	325,341	299,803	1173.9%
FICA Benefits	853	26,282	25,429	2981.1%
TRS Benefits	1,876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

Troup County School System
Grant Fund
The Coronavirus Aid, Relief, and Economic Security (CARES) Act/
Elementary and Secondary School Emergency Relief (ESSER) Funds

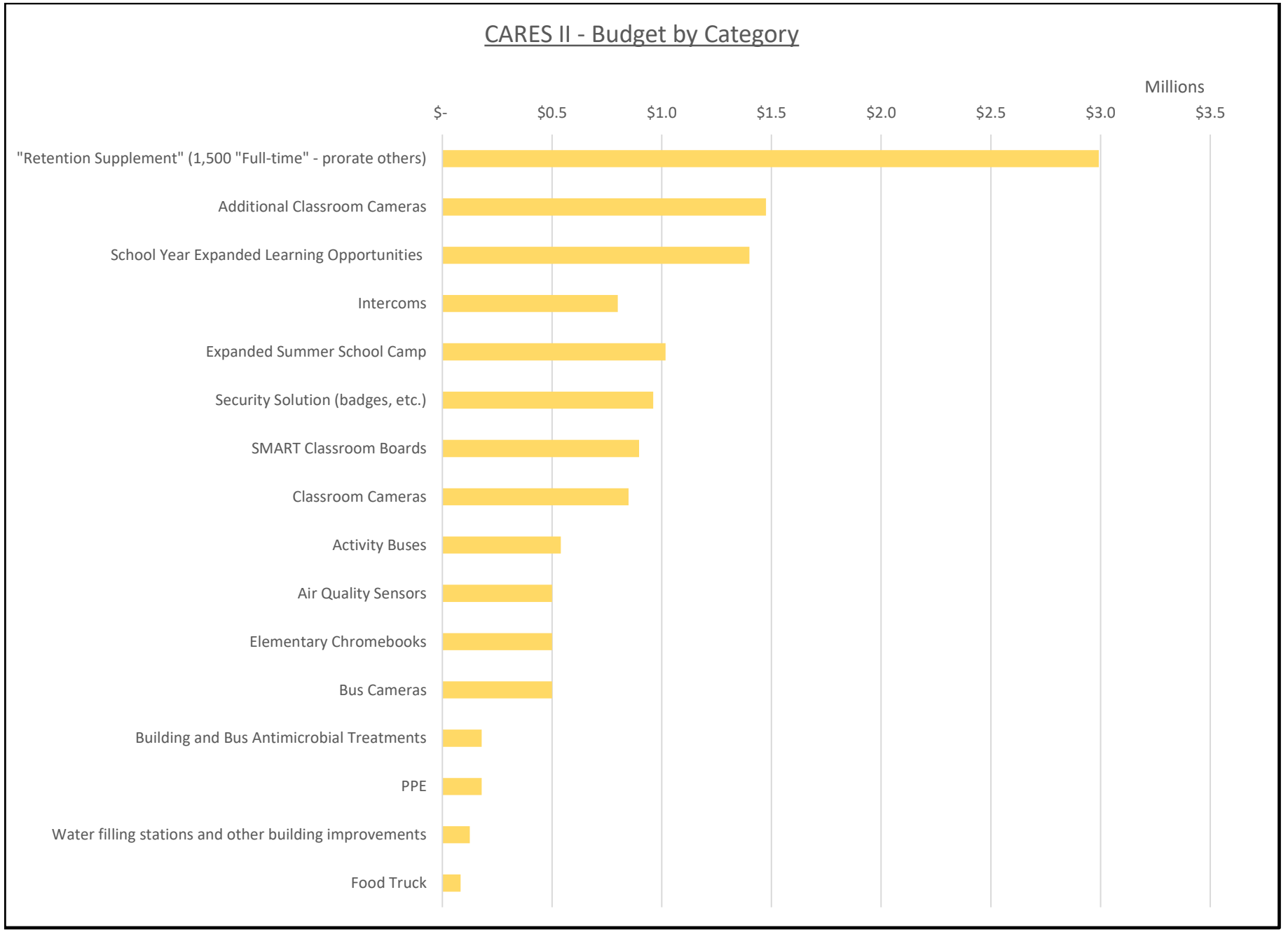
Grant Description

In response to the economic outcome of the COVID-19 pandemic in the United States, Congress passed three bills that provided immediate and direct economic assistance to state and local educational agencies through the Elementary and Secondary School Emergency Relief funds. These funds were provided to support areas with the greatest need, where the academic and non-academic components for school districts had the greatest impact due to COVID-19. As additional funding was provided, the intent of the funds was to support States and local school districts' efforts to safely reopen schools, address significant gaps in learning, and support measures of implementation that will continue to reduce the effects of COVID-19 on students and families.

The following pages provide detailed information in regard to the main CARES/ESSER funds received by the system.

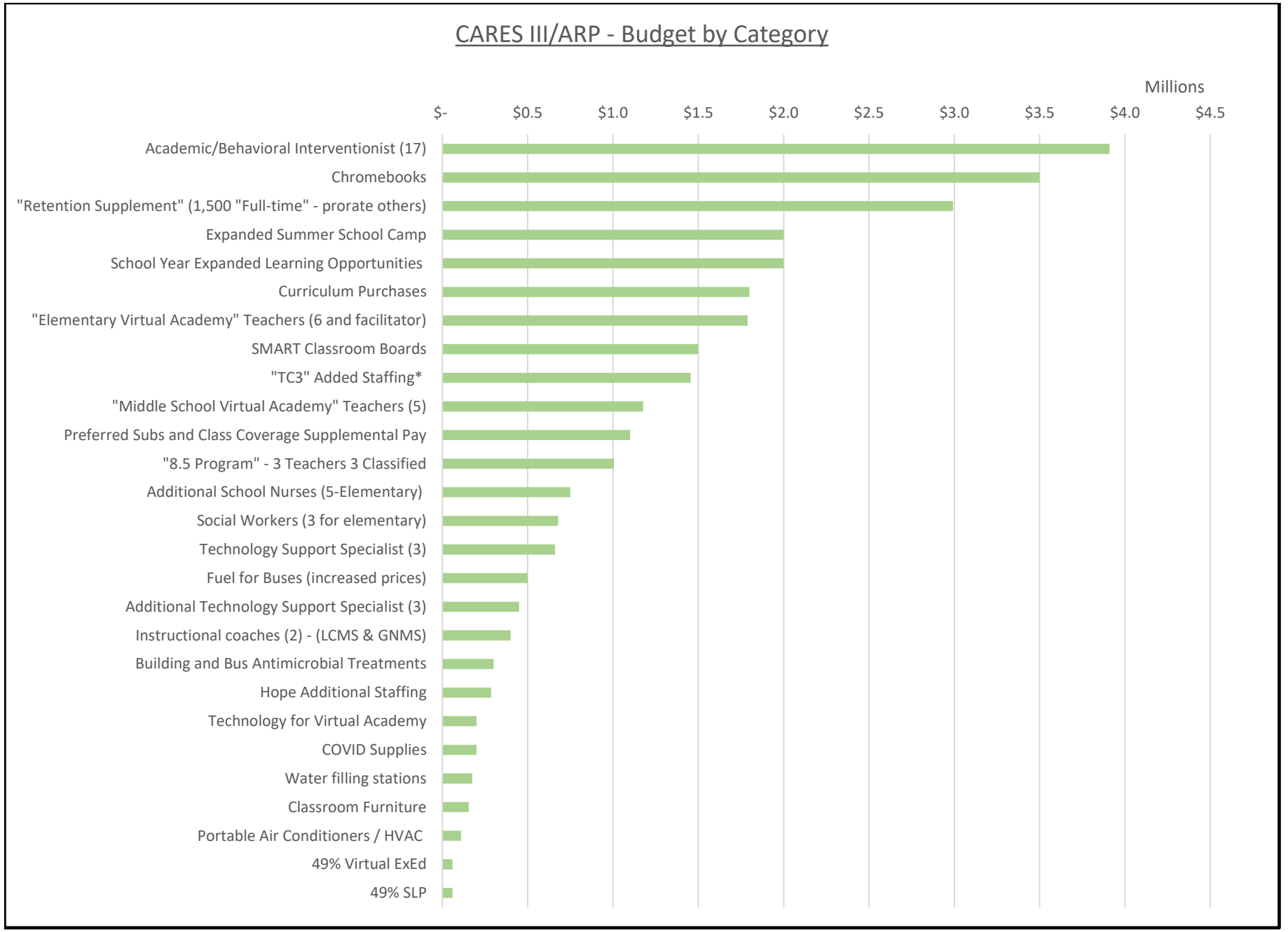


CARES I			
TOTAL BUDGET			
Item	**FY 2019/2020**	**FY 2020/2021**	**Total Budget**
Continuation of Services - Heath Insurance Reimbursements	-	2,514,500	2,514,500
Nursing Supplies	72,748	216,042	288,790
Walk Through Thermometers	-	108,781	108,781
Transfer to private schools	-	87,815	87,815
Technology equipment	-	20,000	20,000
TOTAL CARES I Appropriation	$ 72,748	$ 2,947,138	$ 3,019,886


CARES II - Budget by Category
Millions
$-
$0.5
$1.0
$1.5
$2.0
$2.5
$3.0
$3.5
"Retention Supplement" (1,500 "Full-time" - prorate others)
Additional Classroom Cameras
School Year Expanded Learning Opportunities
Intercoms
Expanded Summer School Camp
Security Solution (badges, etc.)
SMART Classroom Boards
Classroom Cameras
Activity Buses
Air Quality Sensors
Elementary Chromebooks
Bus Cameras
Building and Bus Antimicrobial Treatments
PPE
Water filling stations and other building improvements
Food Truck

CARES II			
TOTAL BUDGET			
Item	**FY 2021/2022**	**By 9/30/22**	**Total Budget**
"Retention Supplement" (1,500 "Full-time" - prorate others)	2,992,140	-	2,992,140
Additional Classroom Cameras	1,475,000		1,475,000
School Year Expanded Learning Opportunities	1,400,000		1,400,000
Intercoms	800,000		800,000
Expanded Summer School Camp	717,526	300,000	1,017,526
Security Solution (badges, etc.)	961,400		961,400
SMART Classroom Boards	896,917		896,917
Classroom Cameras	848,395		848,395
Activity Buses	540,000	-	540,000
Air Quality Sensors	500,000		500,000
Elementary Chromebooks	500,000	-	500,000
Bus Cameras	499,916	-	499,916
Building and Bus Antimicrobial Treatments	179,114	-	179,114
PPE	115,110	63,848	178,958
Water filling stations and other building improvements	125,240	-	125,240
Food Truck	82,928	-	82,928
TOTAL CARES II Appropriation	$ 12,633,686	$ 363,848	$ 12,997,534

* Original amount $8,403,328 for Continuation of Services will need to be absorbed by General Fund through a combination of additional revenues, budget expense savings, and/or use of Fund Balance.


CARES III/ARP - Budget by Category
Millions
$-
$0.5
$1.0
$1.5
$2.0
$2.5
$3.0
$3.5
$4.0
$4.5
Academic/Behavioral Interventionist (17)
Chromebooks
"Retention Supplement" (1,500 "Full-time" - prorate others)
Expanded Summer School Camp
School Year Expanded Learning Opportunities
Curriculum Purchases
"Elementary Virtual Academy" Teachers (6 and facilitator)
SMART Classroom Boards
"TC3" Added Staffing*
"Middle School Virtual Academy" Teachers (5)
Preferred Subs and Class Coverage Supplemental Pay
"8.5 Program" - 3 Teachers 3 Classified
Additional School Nurses (5-Elementary)
Social Workers (3 for elementary)
Technology Support Specialist (3)
Fuel for Buses (increased prices)
Additional Technology Support Specialist (3)
Instructional coaches (2) - (LCMS & GNMS)
Building and Bus Antimicrobial Treatments
Hope Additional Staffing
Technology for Virtual Academy
COVID Supplies
Water filling stations
Classroom Furniture
Portable Air Conditioners / HVAC
49% Virtual ExEd
49% SLP

American Rescue Plan (ARP) "CARES III"				
TOTAL BUDGET				
Item	**FY 2021/2022**	**FY 2022/2023**	**FY 2023/2024**	**Total Budget**
Academic/Behavioral Interventionist (17)	1,275,000	1,275,000	1,360,000	3,910,000
Chromebooks	1,000,000	-	2,500,000	3,500,000
"Retention Supplement" (1,500 "Full-time" - prorate others)	2,992,140	-	-	2,992,140
Expanded Summer School Camp	500,000	750,000	750,000	2,000,000
School Year Expanded Learning Opportunities	-	1,000,000	1,000,000	2,000,000
Curriculum Purchases	500,000	650,000	650,000	1,800,000
"Elementary Virtual Academy" Teachers (6 and facilitator)	577,862	605,342	605,342	1,788,546
SMART Classroom Boards	900,000	600,000	-	1,500,000
"TC3" Added Staffing*	485,000	485,000	485,000	1,455,000
"Middle School Virtual Academy" Teachers (5)	377,100	400,000	400,000	1,177,100
Preferred Subs and Class Coverage Supplemental Pay	220,123	440,245	440,245	1,100,613
"8.5 Program" - 3 Teachers 3 Classified	315,000	345,000	345,000	1,005,000
Additional School Nurses (5-Elementary)	250,000	250,000	250,000	750,000
Social Workers (3 for elementary)	226,260	226,260	226,260	678,780
Technology Support Specialist (3)	210,000	225,000	225,000	660,000
Fuel for Buses (increased prices)	499,916			499,916
Additional Technology Support Specialist (3)	-	225,000	225,000	450,000
Instructional coaches (2) - (LCMS & GNMS)	80,000	160,000	160,000	400,000
Building and Bus Antimicrobial Treatments	100,000	100,000	100,000	300,000
Hope Additional Staffing	75,000	105,420	105,420	285,840
Technology for Virtual Academy	200,000	-	-	200,000
COVID Supplies	150,000	50,000	-	200,000
Water filling stations	175,000	-	-	175,000
Classroom Furniture	153,704	-	-	153,704
Portable Air Conditioners / HVAC	110,000	-	-	110,000
49% Virtual ExEd	-	30,000	30,000	60,000
49% SLP	-	30,000	30,000	60,000
TOTAL CARES III - ARP 100% Appropriation	$ 11,372,105	$ 7,952,267	$ 9,887,267	$ 29,211,639
			ARP "100%" Appropriation	$ 29,211,639

65% Grant Allocation Period 3/24/21 - 9/30/23

Carry-over Period July 1, 2023 - September 30, 2024

CARES III Funds need to be expended by September 30, 2024.

School Food and Nutrition
FY2022/2023 Budget Proposal

Description	FY 2022-2023 Budget
Revenue	
Interest Income	-
Student Lunch/Breakfast	130,000
Supplemental Sales	162,000
Adult Meals	40,000
Other Local Revenues	-
State Grant	165,000
Federal Grant	3,556,089
Federal Breakfast Program	1,480,462
Federal Snacks Program	89,049
Supper Program	89,049
USDA Commodities	551,969
Chartwells Payroll Credit	1,424,309
Total Revenue	**7,687,927**
Expense	
Salaries & Benefits	1,424,309
Commodity Hauling	40,000
Other Purchased Services	200,000
Food Usage (Management)	4,826,949
USDA Purchases	551,969
Total FSMC Expenses	**7,043,227**
Purchased Professional Services	25,000
Grease Traps	48,000
Repairs/Maintenance	125,000
Other Property Services	11,012
Travel	9,000
Supplies	35,000
Expendable Equipment	20,000
Equipment	40,000
Depreciation	89,026
Registration Fees/Dues	2,400
Total TCSS Expenses	**404,438**
Grand Total Expenses	**7,447,665**
Excess Revenue (Deficit)	240,262



Troup County School System

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Troup County School System

Supplemental Information



FY2022/2023 Full Time Equivalent Employee Report

General Fund – Schools

Cost Center #	Cost Center Name	Teacher	Art/Music/ PE	Principal	Assistant Principal	Para-Pro	Executive Secretary	Clerical	Media Specialist	Elem. Counselor	Secondary Counselor	Graduation Specialist	Other Mgt. Personnel	Other Adm. Pers.	Grand Total
30601	Berta Weathersbee Elementary	22.33	2.00	1.00	1.00	3.00	1.00	1.00	0.50	1.00					32.83
30801	Hollis Hand Elementary	33.34	2.00	1.00	1.00	3.00	1.00	1.00	1.00	1.00					44.34
34001	Hillcrest Elementary	22.33	2.00	1.00	1.00	4.13	1.00	1.00	0.49	1.00					33.95
34101	Long Cane Elementary	34.25	1.00	1.00	1.00	4.25		2.00	1.00	1.00					45.50
34301	Rosemont Elementary	31.50	2.00	1.00	1.00	4.50	1.00	1.00	1.00	1.00					44.00
34401	West Point Elementary	24.25	2.00	1.00	1.00	3.25	1.00	1.00	0.50	1.00					35.00
34501	Ethel Kight Elementary	38.50	2.00	1.00	1.00	5.50	1.00	1.00	1.00	1.00					52.00
34601	Clearview Elementary	42.49	2.00	1.00	2.00	3.00	1.00	1.00	1.00	1.00					54.49
35101	Hogansville Elementary	29.50	2.00	1.00	1.00	4.75	1.00	1.00	1.00	1.00					42.25
36401	Callaway Elementary	38.50	2.00	1.00	1.00	2.25	1.00	1.00	1.00	1.00					48.75
36601	Franklin Forest Elementary	43.25	3.00	1.00	2.00	3.00	2.00		1.00	1.00					56.25
41501	Gardner Newman Middle	66.50		1.00	2.00	9.46	1.00	4.00	1.00		3.00			1.00	88.96
45701	Long Cane Middle	65.73	4.00	1.00	2.00	5.62		5.00	1.00		3.00			1.00	88.35
46001	Callaway Middle	49.50	4.00	1.00	2.00	8.63		3.88	1.00		2.00			1.00	73.01
50301	LaGrange High	62.94		1.00	2.00	4.57	1.00	6.00	1.00		3.00	1.00		2.00	84.51
54701	Troup High	72.50		1.00	3.00	7.76	2.00	5.00	1.00		3.00	1.00		2.00	98.26
55501	Hope Academy	9.00		1.00		1.75	1.00				1.00				13.75
55601	Callaway High	52.00		1.00	2.00	4.57	1.00	6.00	1.00		2.00	1.00		1.00	71.57
56001	thINC College & Career Academy	19.00		1.00		1.00		4.00					2.00	1.00	28.00
56991	Troup County Career Center	5.47		1.00	1.00	6.00	1.00								14.47
Totals - Schools		**762.88**	**30.00**	**20.00**	**27.00**	**89.99**	**18.00**	**44.88**	**15.49**	**11.00**	**17.00**	**3.00**	**2.00**	**9.00**	**1,050.24**

General Fund – Departments

Cost Center #	Cost Center Name	Teacher	Super-intendent	Para-Pro	Exec. Secretary	Clerical	Nurse	Occ. Therapist	Psych-ologist	Social Worker	Fam. Svcs. Coord.	Bus Driver	Maint.	Bus Monitor	Custodial	Other Mgt. Personnel	Other Adm. Pers.	Dept. Total
21003	Student Services				1.00												1.00	2.00
21101	Social Services									3.00								3.00
21231	School Improvement															1.00		1.00
21341	Health Care Services						12.10											12.10
21401	Psychological Services								2.49		2.00							4.49
22151	Exceptional Education Admin.			1.00	1.00			1.00								3.00		6.00
22191	Technology				1.00												15.49	16.49
23211	Superintendent		1.00		1.00													2.00
23241	Curriculum & Instruction				3.00											7.00		10.00
25001	Business Services					4.49										2.00	4.00	10.49
26001	Maintenance & Operations				1.00	2.00						1.00	24.00		8.00	4.00		40.00
26541	Custodial														97.02			97.02
27001	Transportation					1.00						116.24	7.00	33.95		4.00	1.00	163.19
28231	Public Relations					1.00											1.00	2.00
28311	Personnel					6.30										0.98		7.28
28421	Office of Student Assignment					1.00											1.00	2.00
61005	Ex. Ed. Instruction	3.69		1.00														4.69
Totals - Departments		**3.69**	**1.00**	**2.00**	**8.00**	**15.79**	**12.10**	**1.00**	**2.49**	**3.00**	**2.00**	**117.24**	**31.00**	**33.95**	**105.02**	**21.98**	**23.49**	**383.75**

Grants

Cost Center #	Cost Center Name	Teacher	Pre-K Teach/Para	Para Pro	Executive Secretary	Clerical	Tech. Specialist	Nurse	Social Worker	Fam. Svcs. Coord.	Bus Driver	Nutrition	Other Mgt. Personnel	Other Adm. Pers.	Other Salaries	Grants Total
60001	Nutrition				1.00							38.50	2.00	14.00		55.50
70201	Title IA - School Improvement	19.34		22.25		1.00				12.94			2.95			58.48
70301	Title IA - Negl. & Delinq.			2.75												2.75
70401	Title IVA - Student Supp. & Enrich.			1.00											1.00	2.00
70501	Title IIA - Imp. Teacher Quality												0.50			0.50
70901	Title VB - Rural & Low Income													1.00		1.00
71101	Ex. Ed. Preschool	1.00		2.63												3.63
71201	Title VIB - Flowthrough			45.53		1.00					12.00			1.00		59.53
73501	Cares	4.00					3.00	4.50	3.00							14.50
74401	Pre-K		46.00													46.00
75301	ROTC	3.00														3.00
75401	L4GA Striving Readers												6.00			6.00
Totals - Grants		**27.34**	**46.00**	**74.16**	**1.00**	**2.00**	**3.00**	**4.50**	**3.00**	**12.94**	**12.00**	**38.50**	**11.45**	**16.00**	**1.00**	**252.89**

Summary – All Funds

Teacher	Pre-K Teach/Para	Art/Music/ PE	Super-intendent	Principal	Assistant Principal	Parapro	Executive Secretary	Clerical	Tech. Specialist	Nurse	Occ. Therapist	Media Specialist	Elem Counselor
793.91	46.00	30.00	1.00	20.00	27.00	166.15	27.00	62.67	3.00	16.60	1.00	15.49	11.00

Secondary Counselor	Psych-ologist	Social Worker	Fam. Svcs. Coord.	Graduation Specialist	Bus Driver	Maint.	Bus Monitor	Nutrition	Custodial	Other Mgt. Pers.	Other Adm. Per.	Other Salaries	FTE Grand Total
17.00	2.49	6.00	14.94	3.00	129.24	31.00	33.95	38.50	105.02	35.43	48.49	1.00	1,686.88

TEACHER ALLOCATIONS - ELEMENTARY DIVISION														
	2022/23 Proj. Enroll	Allocation Classroom (511000)	EIP Teachers	Added Support (511000)	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	271	13.0	3.00	3.00	2.0	0.3	1.0	1.0	0.5	0.5	1.0	0.5	1.0	26.8
94%														
Callaway	568	26.0	4.00		5.0	0.5	1.0	1.0	0.5	0.5	1.0	1.0	1.0	41.5
55%														
Clearview	598	28.0	5.00		5.0	0.5	1.0	1.0	0.5	0.5	1.0	1.0	1.0	44.5
94%														
Ethel Kight	533	25.0	4.00	2.00	5.0	1.0	1.0	1.0	0.5	0.5	1.0	1.0	1.0	43.0
94%														
Franklin Forest	625	29.0	7.00		4.0	0.3	1.0	1.0	0.5	0.5	2.0	1.0	1.0	47.3
94%														
Hogansville	403	19.0	4.00	1.00	3.0	0.2	1.0	1.0	0.5	0.5	1.0	1.0	1.0	33.2
94%														
West Point	337	16.0	3.00	1.00	3.0	0.3	1.0	1.0	0.5	0.5	1.0	0.5	1.0	28.8
94%														
Tier 2 Schools														
Hillcrest	310	14.0	2.00		3.0	0.2	1.0	0.5	0.5	0.5	1.0	1.0	1.0	24.7
30%														
Hollis Hand	542	24.0	2.00		4.0	0.3	1.0	1.0	0.5	0.5	1.0	1.0	1.0	36.3
37%														
Long Cane	532	24.0	3.00		4.0	0.3	1.0	1.0	0.5	0.5	1.0	1.0	1.0	37.3
34%														
Rosemont	493	22.0	3.00		4.0	0.2	1.0	1.0	0.5	0.5	1.0	1.0	1.0	35.2
34%														
TCSS	5,212	240.0	40.00	7.00	42.0	4.0	11.0	10.5	5.5	5.5	12.0	10.0	11.0	398.5
ratio														
Tier 1 Schools	22	ESOL 49% emp, goes to 3 campuses												
Tier 2 Schools	23	Contracted Services												

TEACHER ALLOCATIONS - MIDDLE DIVISION										
	2022/23 Proj. Enroll	**Revised 21.22 Allocation**	**Art Music PE (511800)**	**EXED * (511000)**	**ESOL (511000)**	**Gifted (511000)**	**Speech (511000)**	**Counselor (517200)**	**Media (516500)**	**Grand Total**
Callaway	768	43.0	In teacher allocations	*7.0*	0.3	1.0	*0.5*	2.0	1.0	54.8
94%										
Gardner Newman	1,030	57.0		8.0	0.3	1.0	1.0	3.0	1.0	71.3
94%										
Long Cane	967	54.0		8.0	0.3	1.0		3.0	1.0	67.3
94%										
TCSS	2,765	154.0		23.0	1.0	3.0	1.5	8.0	3.0	193.5

	# of Students	**Multiplied by**	**Student Classes Per day**	**Divided by**	**Teacher Teaching Periods**	**Divided by**	**Desired Ratio**	**Equals**	**Positions**
Callaway	768	X	6	/	4	/	27	=	43
Gardner Newman	1,030	X	6	/	4	/	27	=	57
Long Cane	967	X	6	/	4	/	27	=	54
TCSS	2,765								
								Total Positions	154

TEACHER ALLOCATIONS - HIGH DIVISION										
	2022/23 Proj. Enroll	**Allocation Classroom & Special Teachers (511000) (511800)**	**Art Music PE (511800)**	**EXED * (511000)**	**ESOL (511000)**	**Gifted (511000)**	**Speech (511000)**	**Counselor (517200)**	**Media (516500)**	**Grand Total**
Callaway	960	43.0	In teacher allocations	7.0	0.3		0.5	2.0	1.0	**53.8**
94%										
LaGrange	1,303	58.0		10.0	0.3			3.0	1.0	**72.3**
37%										
Troup	1,347	61.0		10.0	0.3			4.0	1.0	**76.3**
35%										
TCSS	3,610	162.0		27.0	1.0	0.0	0.5	9.0	3.0	**202.5**

	# of Students (-Spec. Prog.)	**Multiplied by**	**Student Classes Per day**	**Divided by**	**Teacher Teaching Periods**	**Divided by**	**Desired Ratio**	**Equals**	**Positions**
Callaway	837	X	4	/	3	/	26	=	43
LaGrange	1,116	X	4	/	3	/	26	=	58
Troup	1,172	X	4	/	3	/	26	=	61
TCSS	3,125								
								Total Positions	162

Enrollment Reductions for Special Programs

Callaway	#	% of day off campus	Students to Remove from Total
TC3 Students	28	1	28
WBL Students	32	0.25	8
THINC	153	0.5	76.5
PSO - Off Campu	40	0.25	10
		Rounded Sum	123

LaGrange		% of day off campus	Students to Remove from Total
TC3 Students	73	1	73
WBL Students	35	0.25	8.75
THINC	158	0.5	79
PSO - Off Campu	106	0.25	26.5
		Rounded Sum	187

Troup		% of day off campus	Students to Remove from Total
TC3 Students	31	1	31
WBL Students	89	0.25	22.25
THINC	203	0.5	101.5
PSO - Off Campu	82	0.25	20.5
		Rounded Sum	175

Troup County School System

Allocations and Enrollment Information
FY 2022-2023 Budget

SCHOOL	Cost Center	October 2021 Enrollment	General Supplies	Special Supplies	Media	Vocational	Other	FY 2022-23 Total	FY 2021-22 Total	Change from FY 22
Berta Weathersbee	30602	269	$ 14,795	$ 1,345	$ 4,035	$ -	$ 2,018	$ 22,193	$ 22,358	$ (165)
Callaway	36402	580	31,900	2,900	8,700	-	4,350	47,850	48,428	(578)
Clearview	34602	597	32,835	2,985	8,955	-	4,478	49,253	50,490	(1,238)
Ethel W. Kight	34502	524	28,820	2,620	7,860	-	3,930	43,230	43,643	(413)
Franklin Forest	36602	638	35,090	3,190	9,570	-	4,785	52,635	55,935	(3,300)
Hillcrest	34002	319	17,545	1,595	4,785	-	2,393	26,318	26,153	165
Hogansville	35102	394	21,670	1,970	5,910	-	2,955	32,505	32,505	-
Hollis Hand	30802	573	31,515	2,865	8,595	-	4,298	47,273	45,210	2,063
Long Cane	34102	560	30,800	2,800	8,400	-	4,200	46,200	44,303	1,898
Rosemont	34302	494	27,170	2,470	7,410	-	3,705	40,755	41,745	(990)
Westpoint	34402	334	18,370	1,670	5,010	-	2,505	27,555	27,968	(413)
Total Elementary		**5,282**	**$ 290,510**	**$ 26,410**	**$ 79,230**	**$ -**	**$ 39,615**	**$ 435,765**	**$ 438,735**	**$ (2,970)**
Callaway	46002	768	$ 46,080	$ 3,840	$ 11,520	$ 7,680	$ 5,760	$ 74,880	$ 73,125	$ 1,755
Gardner Newman	41502	1,030	61,800	5,150	15,450	10,300	7,725	100,425	98,963	1,463
Long Cane	45702	967	58,020	4,835	14,505	9,670	7,253	94,283	103,935	(9,653)
Total Middle		**2,765**	**$ 165,900**	**$ 13,825**	**$ 41,475**	**$ 27,650**	**$ 20,738**	**$ 269,588**	**$ 276,023**	**$ (6,435)**
Callaway	55602	895	$ 58,175	$ 4,475	$ 13,425	$ 40,275	$ 6,713	$ 123,063	$ 123,338	$ (275)
LaGrange	50302	1,266	82,290	6,330	18,990	56,970	9,495	174,075	166,650	7,425
Troup	54702	1,314	85,410	6,570	19,710	59,130	9,855	180,675	183,425	(2,750)
Total High		**3,475**	**$ 225,875**	**$ 17,375**	**$ 52,125**	**$ 156,375**	**$ 26,063**	**$ 477,813**	**$ 473,413**	**$ 4,400**
Total TCSS		**11,522**	**$ 682,285**	**$ 57,610**	**$ 172,830**	**$ 184,025**	**$ 86,415**	**$ 1,183,165**	**$ 1,188,170**	**$ (5,005)**

SAB:cmt FY 2022-2023 School Allocations Draft 1.24.22 @10:30 a.m.

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

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

Account Notes:

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

SCHOOL	October 2020 FTE	Instructional Supplies	Media	School Admin	Textbooks	Vocational	FY 2022/23 Total	FY 2021/22 Total	Change from FY22 Total
HOPE	Set Amounts	$ 17,504		$ 500		$ 200	$ 18,204	$ 18,204	$ -
thINC	Set Amounts	$ 20,000		$ 10,884		$ 30,000	$ 60,884	$ 60,884	$ -
TCCC	Set Amounts	$ 10,000		$ 5,000		$ -	$ 15,000	$ 15,000	$ -

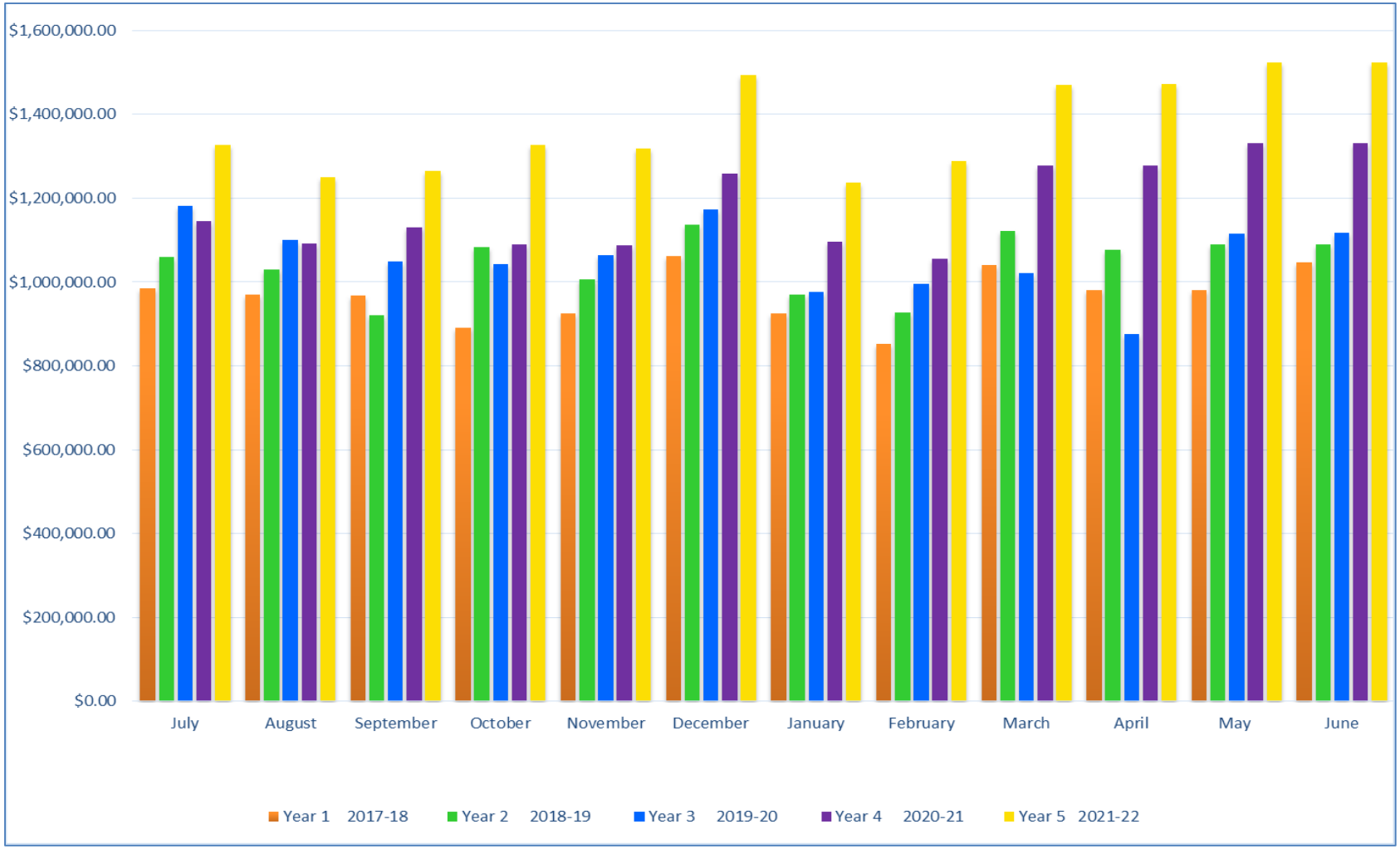


Troup County School System

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Troup County School System

eSPLOST V Collections Comparison





eSPLOST V Collections Comparison

Month Collected	Year 1 2017-18	Year 2 2018-19	Year 3 2019-20	Year 4 2020-21	Year 5 2021-22	Prior Year Increase/ (Decrease)	
July	$ 984,066	$ 1,059,928	$ 1,180,478	$ 1,144,788	$ 1,326,885	$ 182,097	
August	$ 969,269	$ 1,029,269	$ 1,100,636	$ 1,092,220	$ 1,249,105	$ 156,885	
September	$ 968,098	$ 920,275	$ 1,049,290	$ 1,129,588	$ 1,264,130	$ 134,542	
October	$ 890,395	$ 1,083,348	$ 1,043,049	$ 1,090,555	$ 1,325,894	$ 235,338	
November	$ 924,751	$ 1,006,773	$ 1,063,233	$ 1,087,089	$ 1,317,398	$ 230,309	
December	$ 1,062,170	$ 1,136,830	$ 1,172,461	$ 1,259,480	$ 1,493,585	$ 234,105	
January	$ 926,067	$ 970,958	$ 977,430	$ 1,096,477	$ 1,238,090	$ 141,613	
February	$ 851,946	$ 926,650	$ 994,805	$ 1,056,509	$ 1,288,702	$ 232,193	
March	$ 1,039,743	$ 1,122,155	$ 1,021,733	$ 1,276,877	*$ 1,470,262*	*$ 193,385*	*
April	$ 979,664	$ 1,077,044	$ 876,954	$ 1,278,054	*$ 1,471,439*	*$ 193,385*	*
May	$ 980,733	$ 1,090,204	$ 1,115,825	$ 1,330,653	*$ 1,524,038*	*$ 193,385*	*
June	$ 1,047,797	$ 1,089,531	$ 1,116,565	$ 1,330,555	*$ 1,523,940*	*$ 193,385*	*
		Audit Adjustment Aug. 2020		$ 648,341			
Total/Year	**$ 11,624,700**	**$ 12,512,964**	**$ 12,712,459**	**$ 14,821,184**	**$ 16,493,465**	**$ 2,320,622**	
Average Monthly Collection	$ 968,725	$ 1,042,747	$ 1,059,372	$ 1,181,070	$ 1,312,973		
Total Collected to Date	**$ 68,164,772**						

* Estimated Amounts

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Disbursement – The expenditure of monies from an account.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FY20 FUNCTION CODES

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

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.

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

Georgia Department of Education

FY20 Title I Object Codes

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

FY20 Title I Object Codes

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

FY20 Title I Object Codes

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

FY20 Title I Object Codes

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

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

FY20 Title I Object Codes

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

FY20 Title I Object Codes

Code	Name	Description
730	PURCHASE OF EQUIPMENT - OTHER THAN BUSES AND COMPU	Expenditures for initial, additional, and replacement items of equipment such as machinery, furniture and fixtures, and vehicles. To be charged to equipment, an item must meet the following criteria: a. The cost must be $5,000 or more per unit. b. The life expectancy must be more than one year.
734	PURCHASE OR LEASE-PURCHASE OF EQUIPMENT - TECHNOLOGY RELATED	Expenditures for technology-related equipment and technology infrastructure. These cost include those associated with the purchase or lease-purchase of network equipment, servers, PCs, printers, other peripherals, devices and wiring/cables/network switches (network infrastructure). Items charged here must meet the two criteria noted in object 730 for equipment purchases.
810	DUES AND FEES	Expenditures for registration fees, dues for systems' or individuals' membership in professional or service organizations, or for various fee charges. (Only fees paid to a paying agent for services in connection with bonded indebtedness are recorded in function 5100).
880	FEDERAL INDIRECT COST CHARGES	Expenditures to record the indirect costs permitted under Federal grant administration rules and approved by the GDOE. The offsetting revenue will be recorded in General Fund, Revenue Source 1990.
881	SCHOOLWIDE SCHOOLS	Use to allocate costs from Fund 400 to participating federal grants. The systemwide total for Object 881 should always have a zero balance.
882	FEDERAL ADMINISTRATIVE CONSOLIDATION	Use to allocate costs to/from participating federal grants into the Administrative Consolidation Program within Fund 400. The systemwide total for Object 882 should always have a zero balance.
890	OTHER EXPENDITURES	Expenditures for goods and services not otherwise classified above, such as reimbursement for college courses. For the DE Form 0046, detail is required if the object 890 expenditures in a function exceed l0% of that function total.