

GRIFFIN-SPALDING COUNTY SCHOOL SYSTEM

SUPERINTENDENT'S BUDGET PROPOSAL



FISCAL YEAR 2025

July 1, 2024 through June 30, 2025

Dr. Keith L. Simmons, Superintendent
Byron K. Jones, Chief Financial Officer



Executive Summary

Budget Overview and Summaries

General Fund Revenues

General Fund Expenditures

Staffing Projection

Salary Schedules

Special Revenue Funds

School Nutrition Services

Debt Service Fund

Capital Projects Fund

Section 1 – Executive Summary

BOARD MEMBERS

Syntel Brown
Mrs. Barbara Jo Cook
William B. Doss
Zachery Holmes
Sue McDonald
Dr. Keith Simmons, Superintendent



216 South Sixth Street
P. O. Drawer N
Griffin, Georgia 30224
Phone: (770) 229-3700
Fax: (770) 229-3708
www.spalding.k12.ga.us
Accredited by SACS and GAC

March 29, 2024

The Honorable Board of Education
Griffin-Spalding County School System
216 South Sixth Street
Griffin, Georgia 30224

Each year, the budget for the Griffin-Spalding County School System (GSCS) is submitted to the Board of Education to be used as a blueprint for operations in the upcoming year. The goal of this blueprint is to outline the resources needed to provide an educational environment conducive for learning for all students. The budget is a planning document. The school system identifies needs based on the rollout of a strategic plan, significant sources of data and evaluation, and external factors that continue to influence education.

FY24 continued to be a difficult year to predict. The effects of COVID-19 on the enrollment of students has continued to have serious impacts for the purpose of budgeting. While the school system was well positioned to handle the changes financially for FY24, the ramifications of a larger scale economic rebound created serious hopes about the ability to fund education in a traditional format in FY25. Although this has created obstacles, the presentation of the budget is continuing in a timely fashion with available information to create our plan. The budget presented has taken the best available information to establish a baseline estimate of what the educational program will cost in FY25. The caveat to this involves potential changes based on disruptions of traditional teaching and learning. These disruptions can include how both students and faculty will approach their roles if schools were to reopen and close.

3 Year Historical Recap

FY22 retained the teacher allotment levels from the prior year although the FTE levels decreased drastically. There was an increase in the contribution rate for the Teacher Retirement System. There was another round of one-time supplements issued by the Governor's Office for personnel employed in school systems and GSCS funded other employees who were not included in the funding. FY 23 experienced a reduction in the teacher allotment levels from the previous year as the FTE levels continued to decrease in this COVID-19 environment. There was an increase to the contribution rate for the Teacher Retirement System. During FY 23, there was another round of one-time supplements provided by GSCS which ironically were issued right during the time of major tornado damage in the community of Griffin-Spalding. This served as a bridge between long payroll periods of holiday months and comfort for those most in need. FY 24 experienced another reduction in teacher allotment levels from the previous year as the FTE levels continued a decline in categorical divisions/schools. There was a retention supplement provided by GSCS for employees returning to the system in FY 24, and these payments were paid in three installments throughout the fiscal year. Another supplement was provided by the Governor's Office and paid to employees in the January timeframe, and GSCS funded those employees not contained in the formula earnings for this calculation in order to receive one as well..

Currently

After several years of moderate economic growth with variable state revenues, GSCS now faces some discretionary decisions in resources. Fortunately, as the economy did well, so did the school system, adding to

reserves many years and providing financial stability to handle adverse conditions such as COVID-19. With the currently elected Governor, education was a significant focus of the legislative session in a positive way. State revenues have increased. Because of this, the legislature continued the elimination of the austerity reductions that existed during prior recessions which restored the QBE formula to 100%. At this time, the equalization grant, a significant source of funding for GSCS, was left the same as the prior year in projected revenues. Overall, state revenues are projected to increase, which should include an increase in the certified salary schedule by \$2,500/step, a decrease in FTE, and an increase in the amount of health insurance contribution in the formula. Health insurance rates may increase to \$1,760/month for certified employees. The Teacher Retirement System (TRS) cost increased to a rate of 20.78% (from 19.98%) for the employer's share. With the increase in revenues, the overall budget plan includes a use of fund balance. A majority of the fund balance used will be carried over from savings in prior fiscal years.

In developing a financial budget for the coming school year, all schools and supporting departments understand that the focus must be on the student and the classroom in which learning takes place. The budget process itself requires a great deal of examination about successes and challenges at each location. Data influences each discussion around the use of initiatives and strategies to address goals and areas that require additional focus. While attention is on the achievement gained in the classroom, the driver of achievement is linked to employees. Administrators have significant influence on the culture and direction of an instructional program. Bus drivers deliver students safely to school. Nutrition workers prepare meals so that students may focus on learning instead of being hungry. Teachers are at the heart of instruction for each individual student. Each employee has a role that directly or indirectly impacts a student. The Griffin-Spalding County School System wants the most effective individual in each role to ensure the greatest chance for success with students. For this reason, presenting a budget that reinforces stability in an instructional program is particularly important, especially during this time of uncertainty.

The general fund budget presented herein is built using estimates while including expenditures that have direct correlations to the bottom line for student achievement. The FY25 budget presented includes a continuance of instructional days to be based on a 176 day school year for students and a full 190 day work year for teachers. The budget also includes a longevity step for all eligible employees. The increase of the certified salary scale by \$2,500 is included as well as continuation of the third year of a salary compensation study for classified personnel. Due to the increase in state revenues, there were new resources added. These inclusions were proactive steps toward aligning our system for growth and will be detailed in the expenditure section as well as the inclusions page of the budget document. The proposed budget recommends keeping the millage rate unchanged at 16.742.

The proposed budget for fiscal year 2023-24 (FY24) for the Griffin-Spalding County School System (the "System") is presented herein. The Chief Financial Officer assumes responsibility for data accuracy and completeness. This proposal requests your careful review and consideration since it forms the framework for the System's instructional efforts in the coming school year.

Budget Presentation

The System budgets financial, human, and material resources to provide the best possible educational experience for all of our students. The community also expects that System resources will be managed in an efficient manner to maximize benefits to our instructional programs. Our school system, like virtually all others, is a complex blend of revenue sources, federal and state regulations, community expectations, student backgrounds/interests/needs, personnel requirements, and facility considerations among many other components. The development and review of the 2024-25 Governmental Funds Budgets incorporated consideration of all of these factors along with consideration of stated System goals and objectives adopted by the Board of Education with a long-term view of the educational process in Spalding County, Georgia. Budgets are presented for the General Fund, Special Revenue Fund, Nutrition Fund, Capital Projects Fund, and Debt Service Fund.

Budget Process

Budget preparation begins in November. First, considerable time is spent assessing the effectiveness of existing programs and determining changes that might be needed based on a review of program data or other anecdotal evidence. Second, equally considerable time is spent reviewing the progress of education related legislation through the Georgia General Assembly. Whereas almost two-thirds of funding for general operations (General Fund) comes from state sources, decisions made by the General Assembly, along with related rules and regulations issued by the Georgia Department of Education, have a profound impact on the operations of our school system. Lastly, the process normally aims to have the budget presented in May and approved by the beginning of June so that the system can make more timely decisions related to new hires. This year has experienced significant challenges in the timing of a budget presentation as we plan to once again present the Tentative Budget in April and approval of the Final Budget in mid-May.

Schools and departments play a major role in the development of the budget through the budget request process. Initial allotments to schools are based primarily on student counts reflected in the semi-annual, full-time equivalent (FTE) counts conducted in October each school year. Schools are allotted funds based on the FTE count for each program in their school. Additional requests can be submitted along with information tying the request to specific school goals found in their individual school improvement plans; however, these requests have to go through a program evaluation format to assess the cost-benefit of the investment subject to comparability and Resource Allocation and Methodology Plan (RAMP – federal requirement). Comparability and RAMP are federal requirements that relate to staff allotments so that they are considered equitable.

Consolidation of Funds

FY25 is the sixth year that schools prepared budget documents for general fund allocations along with federal grant allocations in a consolidated format. Consolidation is a federal allowance that combines federal dollars (Title I and Title II) with state/local dollars (General Fund) so that the federal dollars become more flexible. The funds in this consolidated account are effectively treated as local/state dollars and lose the federal requirements attached to them. As part of the process for accounting for consolidated funds, each month, the expenditures are “sent back” to their original fund (General Fund, Title I, Title II) on a prorated basis and recorded in accounts with object codes 881. For this reason, when looking at the individual school budgets in Section 4, a majority of the budgeted expenditures are in the 800 line under each functional category within the school. The remaining budget lines within the schools represent salary and benefits and special education operating allotments which are not allowed to be consolidated.

The school budget documents were reviewed for alignment with System improvement plan goals and initiatives. This process involved an in-depth discussion between the school and central office department members to 1) evaluate alignment with the System’s strategic plan and 2) help determine how the central office can better support the efforts at the school level.

For FY25, the allotment of teaching personnel continued to use the equity formula developed in FY19. The overall allotment initially showed an increase of three positions due to weighted factors in elementary EIP segments in projected enrollment. Schools were informed that their allotments would be FY24 student levels in anticipation of student enrollment continuing to stabilize or decrease after the return to school buildings in August 2024 (2024-25 school year).

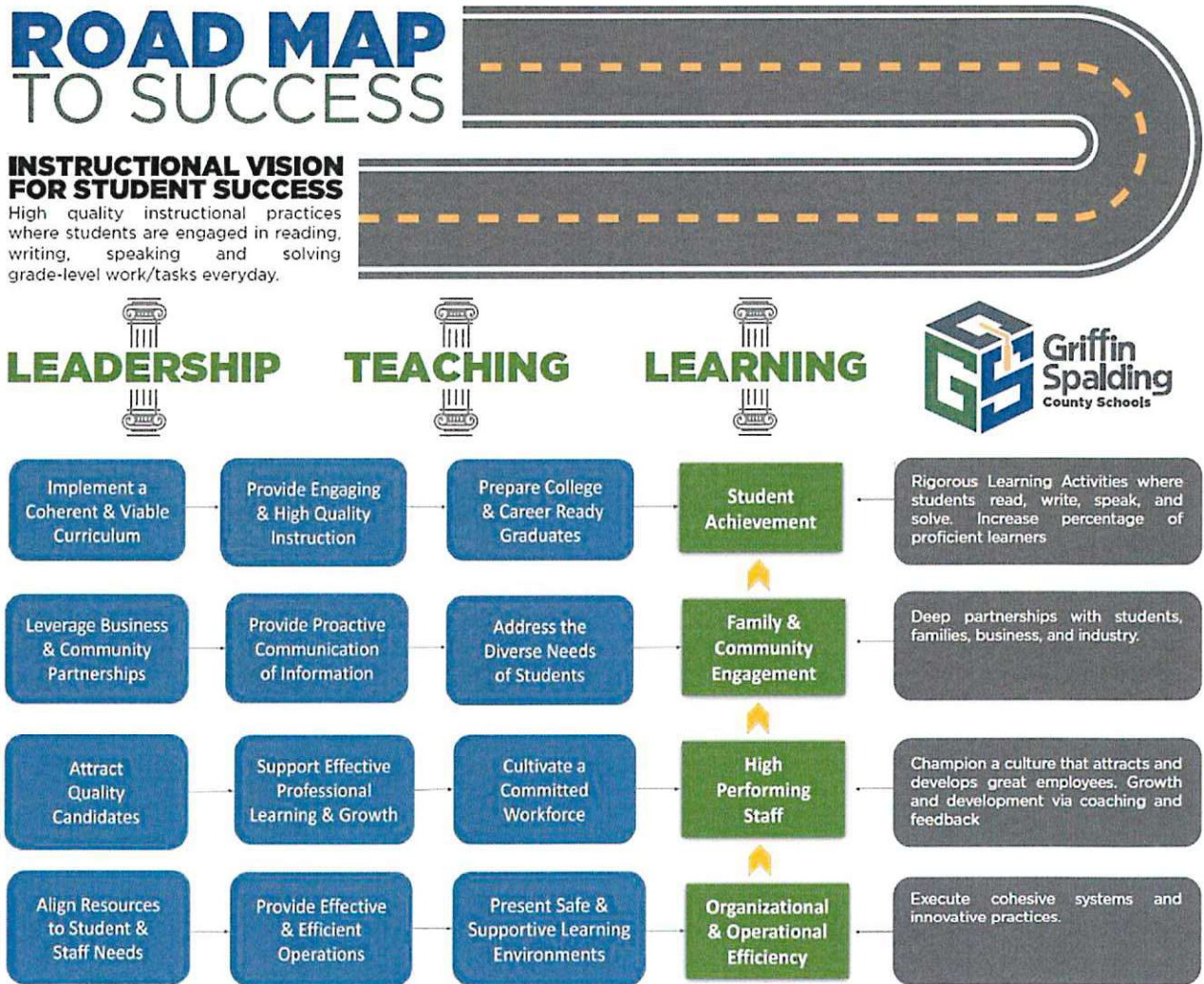
Department budgets result from a modified version of “zero-based budgeting” and performance-based budgeting. In effect, all requests for funds must be justified in light of department responsibilities and system goals. This includes staffing requests. Under traditional zero-based budgeting, each department starts, theoretically, with a blank sheet of paper and justifies all requests rather than starting from a set level of funding requiring justification for increases only. In our case, certain requirements may be set by external sources (i.e. legislation requiring the transportation of students to school or certain professional development criteria for

classroom teachers) forming the basis of operations for specific departments. However, all departments must submit detailed information on projected expenditures down to the object level. Similar to the schools, the budgeting process was expanded to include an analysis for any new requests by a department. This analysis helped determine cost-benefit as well as prioritization. Once budgets were developed, packets were developed to evaluate the purpose of the department, define the metrics by which the department is running efficiently and effectively, and detail what would occur with an increase or a decrease in funding. In the final analysis, all department budgets are carefully screened for adherence to System goals and objectives.

Drafts of the budget are reviewed with appropriate System personnel until a final version is submitted by the Superintendent to the Board of Education for consideration. The Board of Education is empowered with the responsibility to accept, reject, or modify the proposed budget and to levy taxes based on property values for the funding of local education initiatives. Public hearings prior to final budget adoption are also part of this process with dates set by the Board of Education.

Strategic Directives

The System is beginning its third full year under the five-year strategic plan. The details of this plan have guided the conversation for the development of the FY25 budget. The following is the current GSCS Strategy Map:



These strategic goals and performance objectives form the framework in which budget development work has been conducted. Progress toward these is the subject of on-going data analysis including review of results from standardized tests as well as other data generated within the school system. The implementation of our Roadmap To Success has influenced and will continue to shape the details of the strategic plan moving forward. FY25 will enhance the basis for the continuation of the new five-year strategic plan. Over the next months, these discussions will guide allocation decisions for future budgets.

Specific Considerations in Preparing the FY25 Budget

The Superintendent recommends the budget on the following budget priorities:

I. Organizational and Operational Efficiency:

- a. Provide/Analyze/Enhance Strategic Initiatives**
- b. Continue Implementation/Training on new ERP System**

II. High Performing Staff:

- a. Implement Retention Supplement - Teachers, Other Personnel**
- b. Implement Governor's Recommended Salary Increase**
- c. Institute Semi-Monthly Payroll Cycles**

III. Family and Community Engagement:

- a. Provide/Enhance Branding Efforts Throughout Community**

IV. Student Achievement:

- a. Educational Materials Adoption**
- b. Continue Focus on Low Performing Priority Schools**

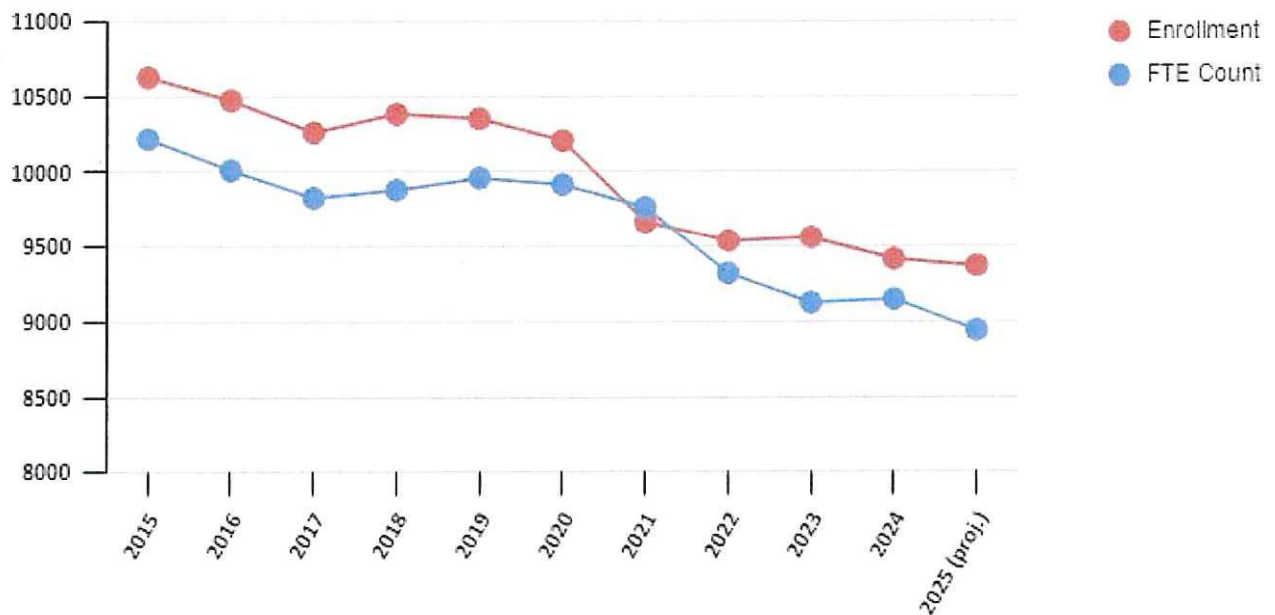
The State budget has the most significant impact on the school system. As in prior years, legislative action by the Georgia General Assembly sets the parameters around which much of the instructional program must be developed as well as molding the financial framework for a large portion of the budget. For FY25, the budget allocation from the State was timely and continued the elimination of the austerity reduction which had been previously implemented and then partially eliminated in the previous few years. The State budget did include an increase for TRS contributions.

The state budget is funding an increase to the salary schedule for certified educators of \$2,500 which initiates a directive from the Governor to help combat inflation. Employer contribution rates for state merit health insurance could be increasing for certified employees and classified employees. The State QBE funding formula does not include an allowance toward health insurance costs for classified employees. The Teacher Retirement System cost will increase to 20.78% of salary. Since the funding for certified employees' health insurance and teacher retirement flows through QBE, this also resulted in an increase to state formula earnings. The State funds additional training and experience based on the experience level of teachers, but the funding lags by one year.

No single element affects the overall operating costs of the school district as the class size requirement does with the employment of personnel being driven by the computation. The school system applied for and became a Strategic Waiver School System (SWSS) which waived most state regulations, including class size, for a five year

period. Attached to these waivers are accountability measures for achievement that the system must meet. Becoming a SWSS system combined with the efforts of the system’s strategic plan has significant influence in these costs. This year, the school system used the teacher allotment formula described earlier, which uses maximum class size as the starting point, and equity factors to lower the size further. Even with the waiver in place, the school system does not allot above maximum class size. However, the waivers will still provide relief from requiring additional teachers based on incremental changes in student counts when school starts. The second major consideration in preparing the FY25 budget involves student counts and enrollment. The initial QBE funding allotment for fiscal year 2025 is based on 8,932 FTE compared to 9,153 FTE at the beginning of fiscal year 2024. This number represents a decrease in FTE, which could prevent an increase for GSCS in state revenues. The amount in state revenue from the decrease in FTE is approximately \$1,000,000. We continue to monitor the shift of students among the various programs in the QBE formula to ensure that students are counted correctly and placed in the proper funding categories so that funding can be maximized.

Enrollment & FTE Counts FY15 - FY25



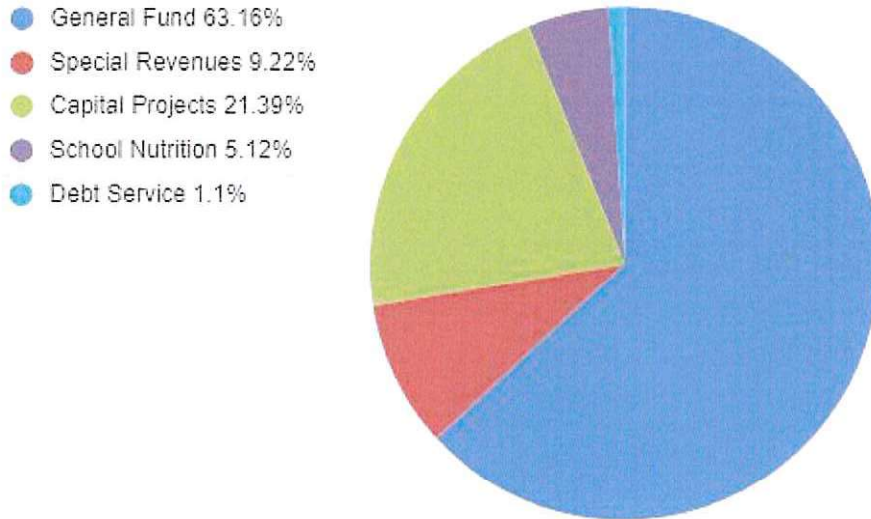
The third major consideration in preparing the FY25 budget involves the local property tax base. FY25 continues to be built on zero growth plus an increase for the Title Ad Valorem Tax rate. The Title Ad Valorem Tax (TAVT) performed incredibly well through March 2024. Revenues during April and May could decrease, but totals are holding relatively strong. The FY24 budget uses an assumption of receiving generous TAVT revenues for the entirety of the year. This assumption should average into the total year’s collections and reflect an amount that equates to collections above that or be close to FY24 collections through March 2024.

In terms of property wealth per student, our county ranks in the bottom half when compared to the other 181 school systems. Always in mind is the constitutional provision limiting school systems in Georgia to levy no more than 20 mills of property tax for general operations. Over many past fiscal years, with the growth in the digest, the Board of Education has elected to approve the rollback rate. This has caused the millage rate to decrease incrementally over time. Most recently, the Board of Education elected to leave the millage rate at the same rate as the previous year. The budget for fiscal year 2025 is built on maintaining the millage rate at 16.742 mills.

Summary of Budgets – All Funds

Budgets have been prepared for the General Fund, Special Revenue Fund, Nutrition Services Fund, Debt Service Fund, and Capital Projects Fund. Total budgeted expenditures for all funds equal \$181,752,239. Of this amount, approximately 43.20% comes from state sources, 42.30% from local sources, and the remaining 14.50% from federal sources. The largest single source of funds is QBE formula earnings in the General Fund followed by local ad valorem property taxes (General Fund) and special purpose local option sales tax (SPLOST) collections in the Capital Projects Fund. All budgets are balanced in accordance with state law.

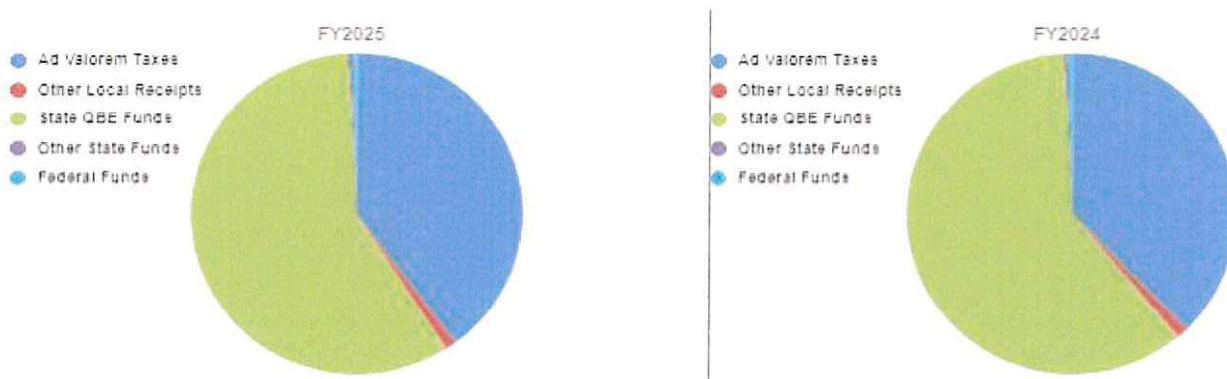
Summary of All Funds - FY25



Analysis of Proposed Budget – General Fund

The General Fund is the largest fund within the System and is used for basic operations and maintenance. General Fund revenues have grown from a budgeted \$80,982,859 in fiscal year 2010 to a projected \$106,879,179 for fiscal year 2025. This amount represents an increase of 3.94% from the original FY24 budget. FY25 has increased in total revenues of a small amount. In FY25, the increases relate to continuance of elimination of the austerity reduction added to the QBE formula due to COVID-19 and remaining of equalization funds, funding of a \$2,500 increase to the certified salary scale, a decrease in FTE student counts, and an increase in the cost of the employer's share of the State Health Benefit Plan, which flows through the QBE formula for certified employees. Some of the increases in QBE formula earnings were complimented by an increase in the TAVT collections.

Revenues by Type



Net QBE formula earnings are anticipated to increase in fiscal year 2025. Included in this revenue increase are decreased earnings for a lower FTE count, a continued austerity elimination of \$2,340,575, funding for a certified salary scale increase of \$2,500, funding for a potential certified health insurance increase to \$1,760/month and an increase in funding needed for TRS with employer rates increasing to 20.78%.

A couple of items should be highlighted in connection with FY25 QBE earnings. First, the local five mill share (sometimes referred to as “required local match”) assessed by the State against formula earnings may be increasing by a required local amount. This is a potentially positive impact to the budget and implies our property wealth on a per student basis has decreased. State law requires that each local school system match five effective mills of property tax against QBE formula earnings. State law caps the total state-wide five mill share at 20% of QBE funding. A factor continuing to affect the computation of our local five mill share is the results of a property sales ratio study conducted by the State annually. The purpose of the study is to determine whether or not our county tax digest reflects the full fair market value of the properties listed. The study compares the actual sales price of a specific property (assumed to be fair market value) with the value shown on the tax digest. The results of the property sales ratio study have fluctuated over the years, showing the digest as much as 15% undervalued. When the sales ratio study indicates our tax digest is valued below fair market value, the total digest value is factored upwards before the five mill share is calculated. In this case, the five-mill share is calculated on a digest valued higher than the one used to levy property taxes. Currently, the digest is deemed to be maintained at a fairly accurate value. Additionally, when the county reassesses properties higher and the Board votes to roll back the millage rate to negate the effect of those assessments, local fair share will increase, however, the school system does not actually receive increased local property taxes.

Second, with the impacts of COVID-19 diminishing and increases in State revenues, the Governor and Georgia legislature continued a full restoration to the QBE formula. This restoration of the full formula is from reinstated austerity reductions several years ago which were eliminated after being in place for fifteen years. The austerity reduction was \$2,340,575.

Unfortunately, prior year State cuts did apply to the equalization grant. Earnings under the equalization grant formula may decrease. The equalization grant itself was considered fully funded in the State’s budget. The formula for equalization funding benefits systems that fall into the 75th percentile point of school district wealth rankings and attempts to “equalize” (i.e. provide funds equivalent) to the higher wealth districts. Earnings under the equalization grant previously decreased by \$2,758,875 (34.07%) in FY24 (FY25 not available yet) compared to the prior year. Because the equalization grant comes from a finite pot of money, fluctuations from one year to the next can be significant. The purpose of the grant is to close the gap between the value of a mill of property tax in a wealthy area versus the value of a mill of tax in a less affluent area of the state. Griffin-Spalding County,

being a lower wealth system according to property wealth rankings, has benefited from the funding for many years. Because of the large decrease in equalization, the FY25 budget could be negatively able to offset some of the increase/decrease in QBE earnings.

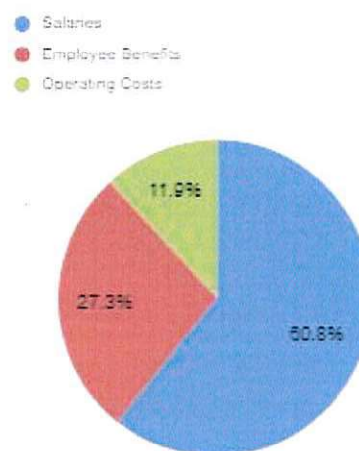
The largest portion of local revenues comes from local property taxes. For FY25, we project the millage rate to remain constant at 16.742 mills. The projection includes the estimated digest value, which factored in a 0% growth rate from the prior year's digest, and an increase in the Title Ad Valorem Tax (TAVT) for motor vehicles. TAVT has been very strong for the system, and this tax is based on car sales. For this reason, the budget includes an amount for TAVT that equals FY24 collections through March with estimated collections for the rest of the year. Hopefully, this will take into account an increase in car sales throughout FY25, as the impact of COVID-19 has lessened. The millage does include the 2.5% fee charged by the Spalding County government for services rendered in maintaining the tax digest and collecting taxes due. The fee in FY25 is projected to be \$981,877.

Interest earnings on short term investments are expected to increase in FY25. With the fed funds rate adjusting to changes in response to the lessened pandemic, interest revenue earnings have been changed to an increasing amount.

Federal funds are holding steady. Federal funds make up a small portion of the general fund's total revenues (0.58%). These funds represent the amounts the Army provides for JROTC as well as Medicaid reimbursements for speech and some nursing services.

On the expenditure side, the FY25 budget is \$5,215,315 more than FY24. The primary cost is in the area of salaries and benefits, which make up 88.08% of the budget. The state may fund an increase of \$2,500 to the certified salary schedule. Certified health rates may increase to \$1,760/month beginning July 1, and classified health rates will be increased at a phase-in approach beginning January 1. The employer contribution for the Teachers' Retirement System of GA (TRS) increases to 20.78%. While the State increases funding in the QBE formula for the change in health insurance for certified personnel, the school system pays health insurance contributions for more employees than are earned in the formula, resulting in a net expense. The State requires that all teachers receive a longevity step, if available. The budget includes a step for all eligible employees. The step costs approximately \$800,000.

Expenditures by Type - FY25



Personnel Changes and COVID-19-related Additions

Personnel changes included in the budget are as follows: teaching allotments increased to FY 24 student levels with various changes (3) in teaching positions and increased allotments for Special Education teachers. The budget is also considering special requests from schools in addition to their allotment levels in order to determine appropriate staffing and support. Safety and Security is also being examined to determine an appropriate recommendation for staffing levels to address additional proactive measures. The increase of teaching positions in regular education is a function of weighted segments for student counts through FTE associated with enrollment and the RAMP equity formula. The formula determines the number of regular education teaching positions earned. As part of the budget process, schools have flexibility over how these positions are utilized. The increase in special education teachers is determined after an analysis of Individualized Education Plans and school logistics (i.e. the location of students needing the services). The staffing for special education classrooms is based on State max class sizes as well. As preparation for the challenges in a post COVID-19 instructional environment, the requested additions are as follows: Recruiting and retaining personnel is a continued focus as

we enter FY25, and therefore, we are recommending a retention supplement for employees in GSCS in the FY25 school year. A plan for implementation has been developed to include payment schedules throughout the year to maximize the intent of the supplement. This supplement will take into consideration the length of service in GSCS for teaching positions and consider a flat supplement for other positions.

CARES Act funding

The federal government has provided continuation/elimination of several grants to help guide school system funding for FY25. Of particular note in the FY25 budget is an increase in payroll expenditures related to the shift of salaries and benefits from the ESSER III grant to the General Fund as the grant is expiring. This grant was located in the special revenues fund and was approximately \$10.5 million in FY24. American Rescue Plan (ARP) funds are discontinued in this budget after September 2024 as a reduction of resources of \$7.50 million from FY24 to help prevent, prepare for, and respond to COVID -19. Again, these funds will be available through the end of September FY 25 with no carryover period available.

Operating expenses have been allocated to schools and departments in a manner consistent with prior years. Funding for operations has been allocated at no increase over the prior year unless special circumstances warranted an increase. New and continued expenditures for several initiatives including UVA Priority Schools designation, weapons screening devices for the high schools, Leader in Me program, and expansion of the SAMS program that supports development of leadership personnel are included in this budget. Curriculum materials are enhanced in this budget to support several new platforms of interest to students and support for teachers. Other items included in the budget are eight School Resource Officers (SROs) at the secondary level, a modified K-12 virtual school, funds for SAT/ACT test preparation, AP testing fees, visitor management software, technology infrastructure, MAP and Mastery Connect benchmarking/student performance software, and cyber security equipment and software.

The bus bond grant is not included in this budget. At this time, we have received an allocation to be spent over a three year period. Buses purchased under this grant will be combined with SPLOST V/VI funds for FY25. The fuel budget has previously been held constant with a shift from diesel fuel to gasoline.

Utility costs remain one of the largest single expenses in the operating budget. Much effort has gone into controlling utility costs including using automated controls, implementing a four day work week in the summer, and inspecting equipment regularly. For FY25, utility costs are expected to increase. The system experienced some savings due to some school closures in the past, but current year projections are based on normal operations. For FY25, we are continuing to use the capital project fund account (i.e. land sale account) to fund all capital outlay projects.

Property and liability insurance coverage costs are planned to increase slightly and the budget includes the continuation of cyber-risk insurance. The budget includes a deductible of \$100,000 for the workers compensation program with a premium of approximately \$115,000. The budget also includes a \$170,000 transfer to cover the cost of the pre-kindergarten program that the State is not fully funding. The budget does not include a transfer to the nutrition fund. For the initial budget, the plan is to have the nutrition fund use any remaining fund balance, similar to the general fund. A more detailed listing of items included in the General Fund budget can be found in Section 2.

The General Fund is supported by a healthy fund balance projected to equal approximately 38% of expenditures coming into FY25. Our fund balance provides support for the normal cash flow cycle experienced by the school system and for opportunities to expand services when those arise. The budget, as presented, proposes to use 7.5 million dollars in fund balance. Most of this use comes from additions to fund balance from savings in FY24. We are fortunate to have these resources available to provide stability for the educational program. The intent is to use these resources to not make drastic changes and provide time to make thoughtful decisions moving forward. We must continue to be diligent in how we balance these investments with resources available.

Analysis of Proposed Budget – Special Revenue Fund

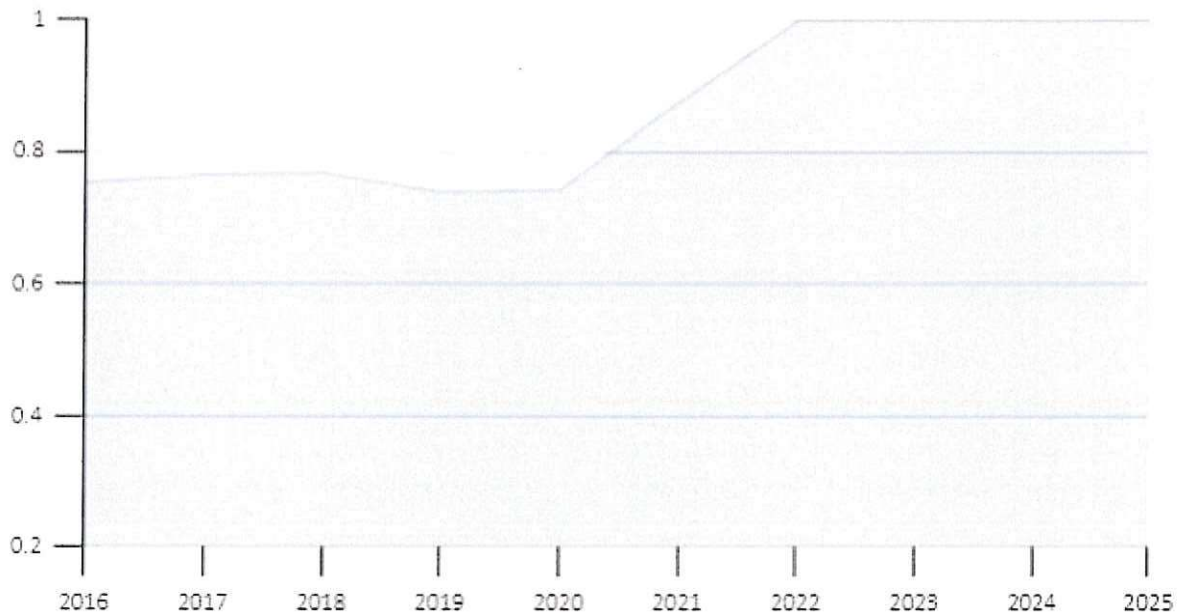
Special revenue funds account for federal, state, and local grants received for specific purposes. In some cases, legal restrictions apply to the types of expenditures that may be incurred. In other cases, state regulations require that grant accounting records be maintained separate from the general fund.

Grant budgets for FY25 are based on estimates of funds that will be appropriated to our system by federal, state, and local officials. We have not included any amounts we expect to be unspent in FY24 and carried over to FY25. These “carryover” funds will be provided in an amendment when we receive the amounts. This year will be the sixth year of implementation of the Consolidation of Funds which combines state/local monies in a consolidated fund to provide flexibility in the use of federal dollars. The largest change to special revenues in FY25 will be the reduction of ESSER III funds (grant exhausted in September 2024) and the elimination of the Hospital Authority Grant (not funded this year). ESSER Act money has effectively offset part of the declines in state funding by allowing the school system to provide additional support through expenditures in the grant instead of out of the general fund. Griffin-Spalding previously chose to move expenditures for all assistant principal and principal positions to the ESSER grants, but those positions continue to be returned to the General Fund for FY25. The American Rescue Plan (ARP) will only be available this year through September to help schools combat the effects of COVID-19 and continue to offer crucial support to students. Grant budgets are presented for Title I, ESSER Act/ARP, Title II, Title III, IDEA, Pre-Kindergarten, GNETS State and Federal grants (Mainstay), and the Hospital Authority grant for nurses. Pre-kindergarten employees are currently budgeted on a 190 day schedule on the teacher scale. The Griffin-Spalding Hospital Authority has eliminated its funding of the school nurse program. We are including the grant at zero revenue/expenditures to indicate the elimination from the prior year at the \$230,000 level. This grant has been as high as \$350,000. Their funding support was critical for the sustainability of a nursing program that allowed GSCS to continue to place one nurse in each school. Budget revisions may be necessary once final grant figures are determined. Budgets for grants can be found in Section 7.

Analysis of Proposed Budget – Nutrition Services Fund

A detailed analysis of the FY25 budget for Nutrition Services can be found in Section 8. The projection for the remainder of FY24 is consistent with the proposed amended budget. During FY24, the nutrition fund was most impacted by the continuance of implementation of the Community Eligibility Provision (CEP). A return to normal meal service helped build better participation rates and combat prior decreases in FTE; however, the revenues increased primarily by the CEP guidelines. For FY24, the school system was able to retain savings from other operational areas of the general fund and not subsidize the program in order to maintain a sizable fund balance for the nutrition program moving into FY25. Since the FY25 budget includes revenues based on the Community Eligibility Provision (CEP), the general fund does not include a subsidy, but rather relies on the nutrition fund balance to grow and help support the program for one year. The big caveat to this plan is an assumption of a continued return to normal meal service. If there are variations or the need for delivery of meals, this will affect this fund. The fund plans to maintain a fund balance equating to approximately 15% of its budget making it financially stable, but potential school closures for safety/pandemic reasons can change this stability quickly. Our System has a high incidence of students eligible for free and reduced price meals. The rate of 87.74% for FY25 is a continuation from the prior year.

Percentage of Students Eligible for F&R



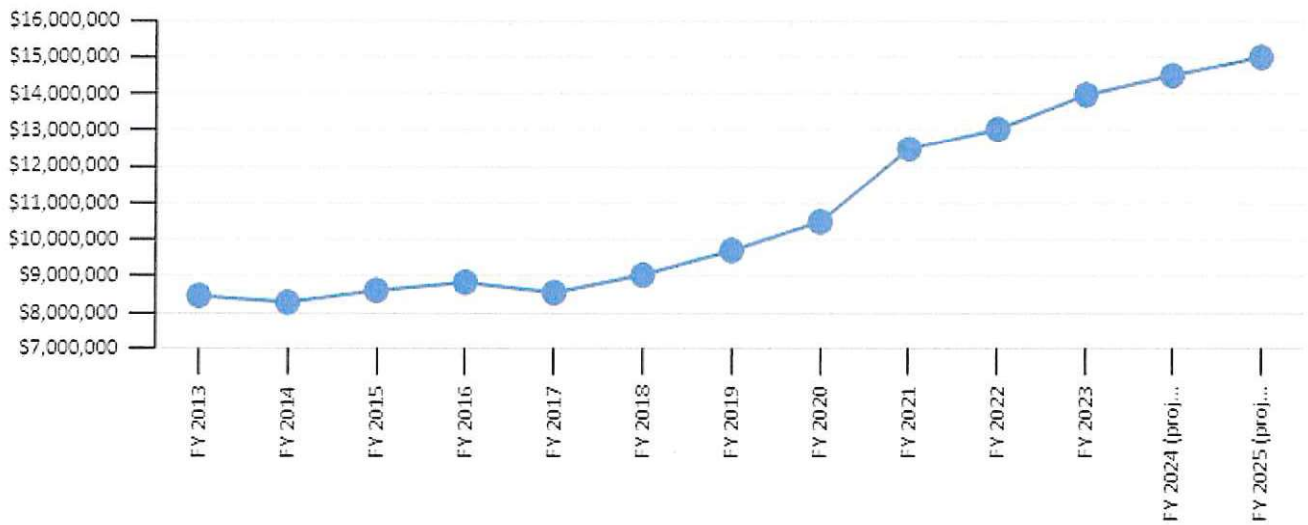
Section 8 contains a chart showing that the System earns more in federal reimbursement for a free or reduced price meal than it charges for a full pay meal. In fact, federal reimbursement rates have increased over the past few years with another 1.5% increase expected in FY25. The fund will use its fund balance to maintain operations during FY25. The nutrition department is working hard to control costs and trying to staff at an appropriate level.

The budget does not include a change to meal prices. A detailed analysis of factors surrounding the school nutrition program is included in Section 8.

SPLOST Collections

Since 1997, the System has seen Special Purpose Local Option Sales Tax (SPLOST) collections rise and fall in accordance with prevailing economic conditions. In November 2019, voters once again approved a continuation of SPLOST for five additional years. SPLOST VI collections began July 1, 2020. Despite the pandemic, collections have continued to come in strong. Currently, SPLOST VI collections are ahead of the original budget and are set to conclude at the maximum cap rate in June 2024. SPLOST VII will begin in July 2024 and proceed for another five year collection cycle. The accompanying chart shows total annual collections by fiscal year since 2012. The FY25 budget uses a conservative SPLOST collection tied to the projections used for SPLOST VI and an analysis of the inflationary effect that has increased collections.

SPLOST Collections FY13 - FY25



These collections will go toward the project list detailed in Section 10, Capital Projects Fund.

Analysis of Proposed Budget – Debt Service Fund

The Griffin-Spalding County School System issued General Obligation Bonds, Series 2015 in July 2015 to fund the initial capital projects on SPLOST V. These included the Griffin Region College and Career Academy, the Audio Enhancement product, and bus purchases. These bonds have been paid off for several years. In the SPLOST election in November 2023, SPLOST VII was adopted and contains the ability to have bonded indebtedness of up to \$62.3 million. The debt service budget will be available to contain eligible revenues/expenses should the Board decide to undertake this process to obtain advance funding. The Debt Service Fund will be estimated at the rate of potential payments annually over a five year period in FY 25.

Analysis of Proposed Budget – Capital Projects Fund

In FY25, GSCS projects will continue in four SPLOSTs. SPLOST III will include some renovation work at Memorial Stadium, Griffin High School, and the administration buildings in the central office. SPLOST IV should be concluded in June 2024 and therefore not be existent in FY 25. SPLOST V projects will include work on A.Z. Kelsey Academy/Mainstay, Griffin Region College and Career Academy (GRCCA), and Crescent

Elementary School. Since SPLOST VI is primarily “pay-as-you-go” projects, some of the purchases identified for Year 5 are items that can still be covered with the surplus receipts in SPLOST V. SPLOST VI projects will include work on Spalding High School, Taylor Street Auditorium/Gym, Cowan Road Middle School, Futral Road Elementary School, and safety/security equipment. SPLOST VII will begin in July 2024 and contain work/purchases at several locations. These locations consist of the Central Office campus, Carver Road Middle School, athletic fields/high schools, technology purchases and transportation equipment.

For FY25, capital outlay projects will be funded through the capital projects fund and potential bonding through the debt service fund.

Summary

As we look forward to FY25 and beyond, the primary focus has been to address the challenges associated with the current environment while maintaining a sustainable path moving forward. The FY25 budget recommendation includes support to try and maintain a stable instructional program that facilitates growth in our students. When planning the budget, GSCS tries to remain flexible to ever-changing circumstances. Fortunately, the System continues to be on sound financial footing. The benefits of having a strong fund balance have never been more important. The budget is a planning document designed to provide a quality education for all students. The intent is to use this plan to move student achievement higher. At the same time, the budget presented will follow discussions and planning related to the future use of resources and fund balance. FY25 will be challenging. The implementation of year three of the five-year strategic plan comes in conjunction with one of the most dynamic environment changes for learning in decades. Ultimately, this budget is intended to be a best estimate of the school system's needs. We will need to be flexible over the course of the year.

We greatly appreciate the support of the Board of Education and all staff during the process leading to the presentation of the budget for FY25. Please review the enclosed information carefully. We want to fully discuss plans for the coming year and conclude the process with a fiscal blueprint to move our school system forward.

Dr. Keith L. Simmons, EdD
Superintendent

Byron K. Jones, MPAcc, CSRM
Chief Financial Officer

**GRIFFIN-SPALDING COUNTY SCHOOL SYSTEM
BOARD OF EDUCATION**

FUNCTION AND COMPOSITION

The Griffin-Spalding County Board of Education governs all matters relating to education and operations in the Griffin-Spalding County School System, as provided by Georgia law.

The Board is responsible, through its oversight function, for maintaining a reasonable and uniform system of public schools serving students in grades pre-kindergarten through 12. With the advice of the Superintendent, the Board determines policies and prescribes rules and regulations for the management of the school system. This includes, but is not limited to, adopting system wide goals and objectives, developing a financial budget for the school year, and receiving regular reports on the progress of serving students and families throughout the year.

The Board currently consists of five members elected from single member districts. The Board has independent taxing authority for the purpose of funding public education inside Spalding County, Georgia.

Regular meetings of the Board of Education are held on the third Tuesday of each month beginning at 6:00 p.m. and work sessions are held on the first Tuesday of each month at 4:00 p.m. in the Board meeting room of the main administration building located at 216 South Sixth Street, Griffin, Georgia. Special meetings may be called at other times by the Board Chairperson. At all meetings, a majority of the entire membership constitutes a quorum. All meetings are open to the public.

The Board elects a Chairperson and Vice-Chairperson annually from its members.

As of June 30, 2024, the members of the Board of Education and dates of expiration of their terms are as follows:

<u>Name</u>	<u>Title</u>	<u>Term Expiration</u>
Mr. William B. Doss	Chairperson	12/31/24
Mr. Zachery B. Holmes	Vice-Chairperson	12/31/25
Mrs. Barbara Jo Cook	Member	12/31/24
Mr. R. Syntel Brown	Member	12/31/25
Ms. Sue McDonald	Member	12/31/25

GRIFFIN-SPALDING COUNTY SCHOOL SYSTEM
ADMINISTRATIVE STAFF
As of June 30, 2024

EXECUTIVE ADMINISTRATION

Dr. Keith L. Simmons	Superintendent of Schools
Dr. Donald Warren	Deputy Superintendent
Kim Ray	Executive Assistant to Superintendent

DIVISION OF STUDENT SUPPORT SERVICES

Dr. Chris Ridley	Executive Director
Dr. Lisa Moore	Director of Student Services
Charles Kelley	Director of Exceptional Students

DIVISION OF DISTRICT OPERATIONS

Patrick Martin	Director of Pupil Transportation
Robert Wheeler	Director of Nutrition Services
Bruce Ballard	Director of Facilities and Construction
Anthony Blasingame	Director of Evaluation and Accountability
Bill Stikes	Director of Athletics

DIVISION OF TEACHER AND LEADER EFFECTIVENESS

Dr. Tiffany Taylor	Executive Director
Dr. Audrey Greer	Director of Teaching and Learning
Barbara Alston	Director of Federal Programs
Lonny Harper	Director of Technology Services
Chris Lokey	Executive Officer of Schools
Antwayne Sanders	Executive Officer of Elementary Education
Lindy Pruitt	Executive Officer of Secondary Education

FINANCE

Byron K. Jones	Chief Financial Officer
Bridgett Holder	Assistant Director of Accounting

HUMAN RESOURCES

Judi Battle	Executive Director
Dr. Stephanie Evans	Director of Strategic Talent Management
Dr. Tonya Steele	Director of Leadership Development

COMMUNICATIONS AND PARTNERSHIPS

Adam Pugh	Executive Director
-----------	--------------------

GRIFFIN-SPALDING COUNTY SCHOOL SYSTEM
ADMINISTRATIVE STAFF (continued)
As of June 30, 2024

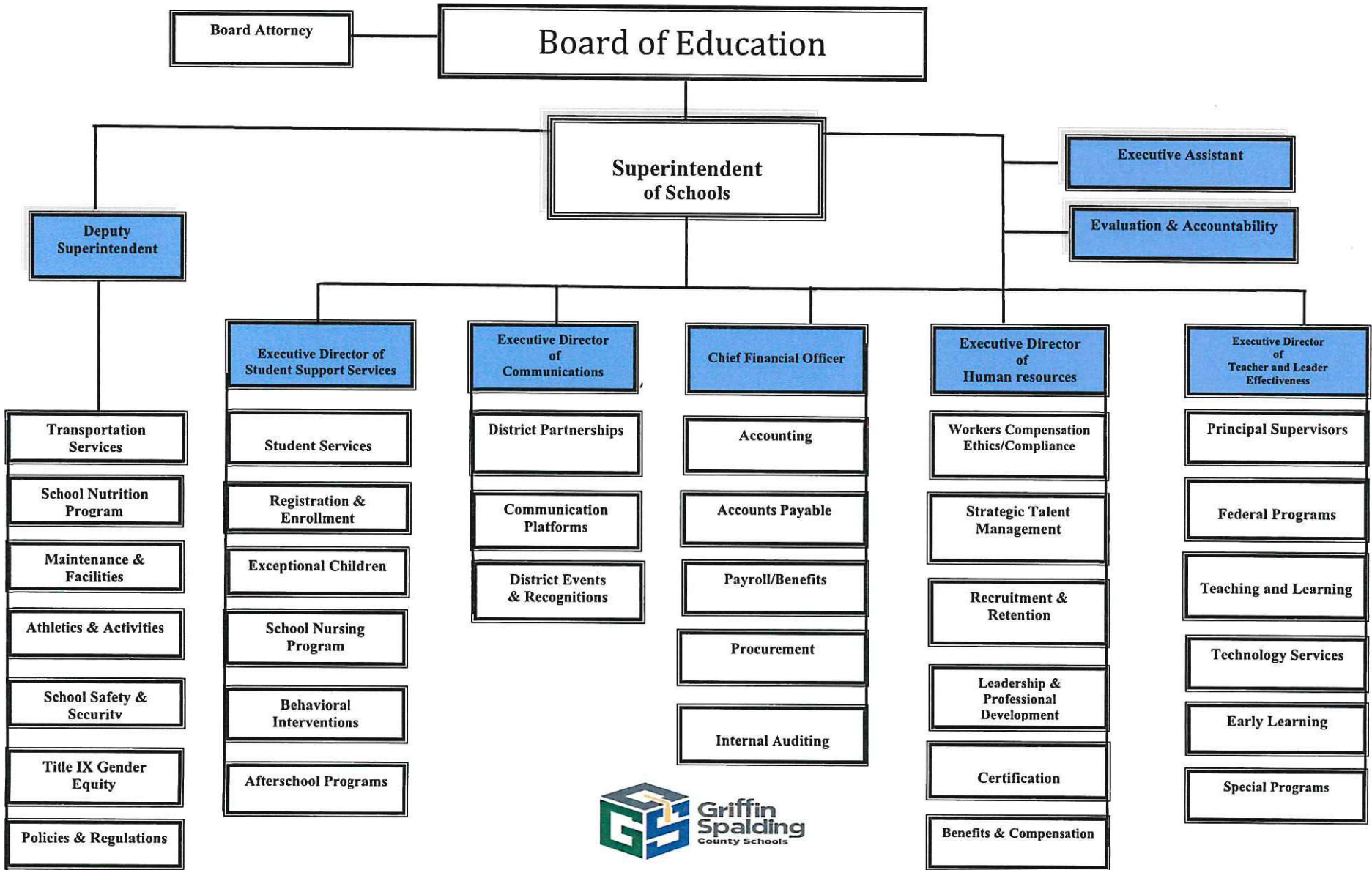
SCHOOL PRINCIPALS

Dr. Seabrook Royal	Anne Street Elementary School
Chanelle Sweet-Dixon	Atkinson Elementary School
Jonathan McGavin	Beaverbrook Elementary School
Dr. Holly Harvill	Cowan Road Elementary School
Amie Chambers	Crescent Road Elementary School
Ben Steele	Futral Road Elementary School
Melissa Bentley	Jackson Road Elementary School
Dottie English	Jordan Hill Road Elementary School
Dr. Audra Olukoya	Moore Elementary School
Misty Garvin	Moreland Road Elementary School
Corenza Barnes	Orrs Elementary School
Naja Douglas	Carver Road Middle School
Tiffany Campbell	Cowan Road Middle School
Dr. Joshua Pittman	Kennedy Road Middle School
Laura Jordan	Rehoboth Road Middle School
Herbert Chambers	Griffin High School
Dexter Sands	Spalding High School
Lisa Pearce	A.Z. Kelsey Academy

GRIFFIN REGION COLLEGE AND CAREER ACADEMY

Chad Pruitt	CEO/Principal
-------------	---------------

2023-2024 Griffin-Spalding County School System Organizational Chart



SIGNIFICANT LAWS AFFECTING THE BUDGET AND FISCAL ADMINISTRATION

State law provides a basic framework to guide the local Board of Education in fulfilling various responsibilities given it. The Constitution of the State of Georgia authorizes the local Board of Education to spend educational funds only “for the support and maintenance of public schools, public vocational-technical schools, public education, and activities necessary or incidental thereto, including school lunch purposes.”

The primary authority to expend funds rests in the approval of an appropriated budget covering a fiscal year beginning July 1 and extending through June 30 of the following year. The local Board of Education is required to submit its budget to the State Board of Education for approval according to a timetable set by the State Board of Education.

Primary state funding for public education comes through the Quality Basic Education Act (QBE) that prescribes a funding formula identifying nineteen program areas and several supporting functions. Each of the program areas is assigned a specific funding weight based on cost factors associated with educating a student in that program. Differences in the program funding weights result from targeted student/teacher ratios which vary among programs as well as costs for classroom operating expenses.

State funding under QBE is driven to the local school system based full-time equivalent (FTE) student counts in the nineteen instructional programs. Student counts are made twice a year for purposes of the state formula. Students are counted in the appropriate instructional program during each of six segments during the school day. Therefore, six segments equal one full-time equivalent student. An individual student may have segments counted under more than one instructional program during the school day depending upon individual instructional needs.

The nineteen instructional programs are:

- Kindergarten
- Kindergarten Early Intervention
- Grades 1 - 3
- Grades 1 – 3 Early Intervention
- Grades 4 – 5
- Grades 4 – 5 Early Intervention
- Middle Grades 6 – 8
- Middle Schools 6 – 8
- Grades 9 – 12
- Vocational Laboratory
- Special Education (five categories)
- Gifted Education
- Remedial Education
- Alternative Education
- English for Speakers of Other Languages

A provision in the formula known as “local five mill share” requires that local school systems underwrite a portion of the QBE formula with local resources. In essence, local school systems must utilize five mills of local property tax as a match against state funding. The computation of the local five mill share is based on an “equalized” tax digest, as determined by the State of Georgia, which attempts to adjust actual tax digests to full fair market value through a process comparing actual property sales with digest values. In this manner, the local five-mill share computation is performed on the same basis across the state.

Class size requirements are also adopted in state law and may, from time to time, change. Since FY18, the Griffin-Spalding County School System has been granted a waiver to exceed state class size guidelines by one to eight students.

The following class size maximums had been in place prior to State Board of Education action to suspend requirements for one year:

Kindergarten	20
Kindergarten (with full-time aide)	22
Grades 1 – 3	23
Grades 4 – 5	30
Grades 6 – 8	30
Grades 9 – 12 (English, math, social studies, foreign language)	28
Grades 9 – 12 (science)	28
Grades 9 – 12 (vocational labs)	28
Grades 9 – 12 (other)	35

State law requires that the Board of Education publish its proposed budget in the legal organ of the county once during the period between tentative adoption and final adoption. Details must be shown at the function level.

State law requires specific notification be given to local taxpayers when a tax increase is proposed. A tax increase is defined as an increase in the millage rate itself or maintaining a constant millage rate when taxable property has been revalued upwards during the year. Property revaluation involves assigning a new taxable value to a property after comparing its digest value with similar property that was the recent subject of a fair market value sale. The law requires that the Board of Education calculate a “rollback millage rate” to exclude the effects of property revaluation, but allows new property and construction and increases in property values based on fair market value sales to be included in taxable property. If the Board of Education proposes a millage rate increase or a millage rate which exceeds the rollback millage rate, specific notification must be published in the legal organ of the county and three public hearings must be held at specified times to allow comments from taxpayers.

SIGNIFICANT BOARD POLICY AND PROCEDURES AFFECTING THE BUDGET AND FISCAL ADMINISTRATION

Level of Budgetary Control (Policy DCK)

The Board of Education must approve an annual operating budget for the General Fund, Special Revenue Fund, and Enterprise Fund, as required by Georgia law and the Georgia Board of Education. The Superintendent, as Treasurer of the Board of Education, is authorized and directed to spend funds of the Board of Education in accordance with this policy and other approved policies and procedures.

The budget must be adopted at the legal level of budgetary control, which is the fund level (i.e. expenditures may not exceed the total appropriations for any fund without Board approval). The Board must approve any changes between appropriations by fund.

The Superintendent is authorized by the Board to approve adjustments of less than 5.0% of the amount budgeted for expenditures in any budget function for any fund. The Superintendent will report to the Board concerning such adjustments no later than the next regular meeting of the Board. If at any time during the budget year expenditures of funds in any budget function for any fund is anticipated to exceed by 5.0% or more the amount budgeted for the function in the Board-approved budget, the Superintendent is directed to request a budget amendment by the Board to authorize the additional anticipated expenditures.

The authorization for administrative adjustments in the above paragraph only includes the delegation of authorization to move funds into or out of the approved budget lines for salaries in any function or fund by the Chief Financial Officer or his or her designee.

Under no circumstances is the Superintendent or other staff authorized to spend funds that exceed the total budget as approved by the Board of Education.

Budget Preparation Procedures

Budget planning shall be an integral part of the program planning so that the budget may effectively express and implement all programs and activities of the Griffin-Spalding County School System. Budget planning shall be a year-round process involving broad participation by the administrators, supervisors, teachers, other personnel throughout the school system and citizens/citizens groups.

- The Board of Education indicates the priorities for the next fiscal year's budget. Considerations may include new programs, class size, upgrade and maintenance of buildings, millage rate, etc.
- The Superintendent gathers budget information for the Board. This includes departmental priorities, community input, strategic plans, etc.
- The Superintendent prepares a tentative budget and presents it to the Board.

- The Board conducts workshops to review the budget details and modify the budget prior to tentative adoption.
- The Board tentatively adopts a budget.
- The tentative budget is published in the legal organ during the period between tentative and final budget adoption. Final adoption must occur at least 14 days after tentative adoption.
- Public hearings must be conducted during the tentative approval and final approval periods for public review and input.
- The budget must be finally approved prior to the beginning of the new fiscal year.

Fiscal Management

All monies are received in the Office of the Superintendent who is bonded. The Superintendent directs the expenditure of all funds within the adopted budget and maintains proper accounting of such funds in compliance with the Georgia Accounting Handbook, subject to audit by the Georgia Department of Audits (or independent Certified Public Accountant).

Provision is made for local financial support to provide the required local five-mill share as a minimum.

Financial reports are made monthly by the Superintendent to the Board of Education.

The Superintendent and designated staff shall establish procedures to ensure proper accounting of school activity funds. Procedures shall include provisions for reporting of funds to the Central Office and for an annual audit to be conducted by a Certified Public Accountant.

Capitalization of Fixed Assets (Policy DIB)

The Board recognizes the need to implement the required accounting and financial reporting standards stipulated by the Georgia Department of Education and the Governmental Accounting Standards Board (GASB). The primary objectives of GASB Statements are to assure compliance with state requirements, to properly account for both financial and economic resources and to provide new and additional information to users of district financial statements.

This policy establishes parameters for implementation of GASB requirements and provides a framework for consistent and proper fixed asset record keeping.

Purchasing (Policy DJE)

The Griffin-Spalding County Board of Education recognizes the fiduciary responsibility to oversee the expenditure of district funds and ensure that all purchases are made in the best interest of the Griffin-Spalding County School System. The Superintendent or his/her designee is authorized to approve all purchases of less than \$50,000 for budgeted items without explicit approval by the Board. For any purchase in excess of that amount, the Superintendent shall provide to the Board of Education written documentation which will facilitate discussion and approval of the requested expenditure. The Superintendent or his/her designee shall have the authority to issue regulations, invitations to bid, requests for proposals, or other procedures governing this process where there exists no specific state law or State Board rule which must be followed.

Notwithstanding the foregoing, the Superintendent, or his or her designee may authorize purchases and enter into contracts in excess of \$50,000 in certain emergency situations where the immediate expenditure of such funds is necessary to prevent or mitigate significant losses to the District, prevent health or safety hazards or avoid any disruption to the operations of the District. If such emergency expenditures become necessary, at the next meeting of the Board, the Superintendent, or designee shall present the Board with supplementary information.

Section 2 – Budget Overview and Summaries

GRIFFIN-SPALDING COUNTY SCHOOLS

TENTATIVE BUDGET

For the Fiscal Year Beginning July 1, 2024 through June 30, 2025

	General Fund	Special Revenue Fund	School Nutrition Fund	Debt Service Fund	Capital Projects Fund
RECEIPTS:					
Ad Valorem Taxes	42,493,220				
Other Local Receipts	1,180,000	0	200,000	2,250,000	12,750,000
State QBE Funds	62,280,959				
Other State Funds	310,000	4,458,574	170,000		2,710,882
Federal Funds	615,000	12,133,923	8,350,000		
TOTAL RECEIPTS	106,879,179	16,592,497	8,720,000	2,250,000	15,460,882
EXPENDITURES:					
Direct Instruction	67,546,068	13,073,836			
Pupil Services	5,360,046	1,101,674			
Improvement of Instructional Services	7,160,355	1,544,110			
Educational Media Services	2,062,707				
General Administration	2,252,269	851,928			
School Administration	10,888,322	100,000			
Business Services	928,522				
Maintenance and Operation of Plant	9,227,382	25,000			
Student Transportation Services	5,361,579	65,949			
Other Support Services	3,477,045				
School Nutrition Program			9,308,888		
Community Services					
Facilities and Capital Outlay					38,870,000
Debt Service				2,021,167	
TOTAL EXPENDITURES	114,264,295	16,762,497	9,308,888	2,021,167	38,870,000
Excess of Revenues over/(under) Expenditures	(7,385,116)	(170,000)	(588,888)	228,833	(23,409,118)
OTHER FINANCING SOURCES (USES):					
Operating Transfers In		170,000			
Operating Transfers Out	(170,000)				
TOTAL OTHER FINANCING SOURCES (USES)	(170,000)	170,000	0	0	0
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(7,555,116)	0	(588,888)	228,833	(23,409,118)
Fund Balance, Beginning of Year	44,363,296	1,430,471	2,649,373	0	28,856,787
Fund Balance, End of Year	36,808,180	1,430,471	2,060,485	228,833	5,447,669

It is the policy of the Griffin-Spalding County School System not to discriminate on the basis of sex, race, age, color, religion, national origin, or disability in its educational programs, activities, or employment practices.

Griffin-Spalding County School System
Proposed General Fund Budget
Fiscal Year Ending June 30, 2025

Ad Valorem Millage Rate Comparison

	Projected FY25	Actual -----					
		FY24	FY23	FY22	FY21	FY20	FY19
Ad Valorem Millage Rate	16.742	16.742	16.742	16.742	16.742	17.077	18.07
Net M&O Digest	2,345,902,349	2,345,902,349	1,982,849,415	1,715,599,802	1,605,271,964	1,544,898,258	1,445,956,257
Tax Levy, Gross	39,275,097	39,275,097	33,196,865	28,722,572	26,875,463	26,382,228	26,122,646
Less: County collection fees	(981,877)	(981,877)	(829,922)	(718,064)	(671,887)	(659,556)	(653,066)
Total tax levy, net	38,293,220	38,293,220	32,366,943	28,004,508	26,203,577	25,722,672	25,469,580
Net digest growth rate	0.00%	18.31%	15.58%	6.87%	3.91%	6.84%	4.57%
Net tax levy growth rate	0.00%	18.31%	15.58%	6.87%	1.87%	0.99%	-2.97%
Value of 1 mill, net of County collection fees	2,287,255	2,287,255	1,933,278	1,672,710	1,565,140	1,506,276	1,409,807

Griffin-Spalding County School System
Budget for Fiscal Year 2025

Highlights and Changes in General Fund Budget:

- Ad valorem tax rate is targeted to remain unchanged at 16.742 mills. Gross digest value is projected to remain flat with some increase in the Title Ad Valorem taxes.
- The instructional calendar will be 176 days, with teachers working 190 days.
- Teacher allotments will be increased based on FY 24 enrollment levels, and schools will be staffed at a rate 3 positions more from the prior year. Allotments are normally examined and based on the FTE count and IEPs. Special education allotments will increase as the identification of needs in this category have increased. One additional teacher and paraprofessional represent the amount in addition to the previous year.
- At the time of this publication, personnel addition requests are being analyzed and are not proposed in the Tentative Budget. This analysis will be complete for the Final Budget and requests will be included if any are recommended.
- Approximately \$3.1 million in administrative salaries and benefits for principals will remain in the General Fund, previously paid from the ESSER II grant.
- Approximately \$3.4 million in administrative salaries and benefits for assistant principals will remain in the General Fund, previously paid from the ESSER II grant.
- The FY25 budget projects to use \$7.55 million in fund balance.
- Pay changes include a \$2,500 increase to the certified salary schedule for teachers and administrators, retention incentives for employees with creditable service working in GSCS, and a longevity step for all eligible employees.
- The budget includes a defined contribution retirement plan for PSERS eligible employees with a 3% contribution from the school system.
- Funds continue to be included for Mastery Connect and the MAP program, critical software for benchmark assessments and student performance data.
- Funds are included for SAT/ACT preparatory courses.
- Transfers include a subsidy to the Pre-kindergarten program (\$170,000). The general fund does not plan to include a transfer to subsidize the nutrition fund.
- Administrative overhead costs will be recouped from various federal grants through an approved federal indirect cost rate; in addition, indirect costs will continue to be charged to the nutrition fund.
- Employer's share of the State health insurance cost for certified staff may increase from \$1,580/month to \$1,760/month in July 2024. This is not confirmed at the moment and is budgeted as \$1,580/month until the state budget is adopted. The employer's share of the State health insurance cost for classified staff will increase from \$1,195/month to \$1,445/month in January 2025.
- Employer's contribution to the Teachers Retirement System will increase from 19.98% to a level of 20.78% of the salary.
- Buses will be purchased through eSPLIST and the state bus bond allocation.
- Unemployment claims are included in the budget in the amount of \$30,000.
- Continuation of a fully insured insurance program with a deductible per accident from a self insured workers compensation program.

- Athletic trainer coverage for both high schools continues through the hiring of personnel at each high school; previously was contracted services.
- School resource officers are included for four middle schools, two high schools, and A.Z. Kelsey Achievement Center – total cost \$428,000. One additional resource officer continues being provided in this budget to assist with Griffin High School.
- All purchases of instructional computers and peripheral hardware were removed from the General Fund and moved to the Capital Projects Fund – eSPLOST accounts.
- School nurses have been budgeted for each school. The Hospital Authority Grant will not be received this year.
- Climate and Culture grants are funded at \$1,000/school (\$20,000 total).
- Substitute payroll will continue to be processed by an outside vendor.
- Semi-monthly payroll will begin in July 2024. The school district has previously processed payroll once/month.

Highlights and Changes in Debt Service Fund budget:

- The debt service fund will be reopened in FY 25. eSPLOST VII was voted on and approved in November 2023 and contains approval from voters for issuance of up to \$62.3 million in bond indebtedness.

Highlights and Changes in Capital Projects Fund budget:

- eSPLOST collections have been very strong heading into FY25. Current collections are 142.71% of budgeted projections for eSPLOST VI.
- eSPLOST VI collections will cease in year 4 of the 5 year cycle with the last receipt expected in June 2024. The cap for collections has been met.
- eSPLOST VII collections will begin in July 2024.
- Construction and renovation work is scheduled to proceed on Taylor Street Campus (Central Office) from previous eSPLOST collections. Spalding High School, Taylor Street Auditorium/Gym, Cowan Road Middle School, and Futral Road Elementary School will proceed from eSPLOST VI. eSPLOST VI will also include renovation work at Moreland Road Elementary School, Transportation Facility, and some purchases for safety/security equipment. eSPLOST VII will begin and include work at Carver Road Middle School, Central Office campus, transportation purchases, and technology.

Highlights and Changes in Nutrition Services Fund budget:

- Children will not be charged for meals with the exception of a la carte sales. Adult sales will continue being charged as normal.
- The Community Eligibility Provision (CEP) will be in effect for the FY25 school year. This provides breakfast and lunch to all students at no cost to them.

- Salaries and benefits include an extension of steps on the employee salary scale derived from the previous compensation study for classified personnel and a longevity step for eligible employees.
- PSERS eligible employees will qualify to receive a 3% contribution to an employer defined contribution plan.
- The fund projects to self-sustain with the continuation of the CEP program. No anticipation of transfers from the general fund are expected.

Highlights and Changes in Special Revenue Fund budget:

- GSCS has continued to consolidate federal funds at the school level with local/state funds to remove some federal requirements and create more flexibility with how federal dollars are used. This is a State promoted program.
- GSCS has received several ESSER Act grants which have provided some relief to declining state revenues in the past. For FY25, ESSER III (American Rescue Plan) will expire in September 2024 and has provided funds to help schools combat the effects of COVID-19.

Section 3 – General Fund Revenues

At the time of publication of this Budget Book, the FY25 revenue estimates have not been released from the Georgia Department of Education(GADOE). Enclosed are the Official FY24 allotment figures for Spalding County which more closely reflect anticipated revenues for FY25. Once the FY25 GADOE allotment sheet is released, updated State of Georgia revenue figures will be communicated.

School System: 726 - Spalding County

FY24 Midterm

THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$3,022.45

←-----Earnings (\$)--→							←-----Earned Positions-----→													
							←-----Grades K-12-----→													
DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL 5 MILLS	STATE FUNDS	Teacher	Subj. Spec	Couns.	Tech. Spec										
Kindergarten Pgm	604	4,092,589	47,204	4,139,793	598,503	3,541,290	40.27		1.34	0.55										
Kindergarten Early Intr Pgm	53	466,939	4,142	471,081	68,106	402,975	4.82		0.12	0.05										
Primary Grade(1-3) Pgm	1,588	8,641,170	136,411	8,777,581	1,269,003	7,508,578	93.41	4.60	3.53	1.44										
Primary Grd Early Intrv(1-3) Pgm	348	2,830,664	29,894	2,860,558	413,560	2,446,998	31.64	1.01	0.77	0.32										
Upper Elementary Grd(4-5) Pgm	912	3,788,264	64,223	3,852,487	556,966	3,295,521	39.65	2.64	2.03	0.83										
UppElem Grd Early Intrv(4-5)	237	1,927,780	16,689	1,944,469	281,118	1,663,351	21.55	0.69	0.53	0.22										
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00										
Middle School(6-8) Pgm	1,575	7,404,215	110,911	7,515,126	1,086,486	6,428,640	78.75	4.57	3.50	1.43										
High School Gen Educ(9-12)	1,827	7,144,601	207,545	7,352,146	1,062,923	6,289,223	79.43		4.06	1.66										
CTAE(9-12) PGM	522	2,327,000	171,320	2,498,320	361,190	2,137,130	26.10		1.16	0.47										
Students with Disab Cat I	82	881,640	20,415	902,055	130,413	771,642	10.25		0.18	0.07										
Students with Disab Cat II	86	1,132,827	11,296	1,144,123	165,409	978,714	13.23		0.19	0.08										
Students with Disab Cat III	395	6,732,989	80,659	6,813,648	985,071	5,828,577	79.00		0.88	0.36										
Students with Disab Cat IV	65	1,835,249	27,457	1,862,706	269,297	1,593,409	21.67		0.14	0.06										
Students with Disab Cat V	80	860,137	33,794	893,931	129,238	764,693	10.00		0.18	0.07										
Gifted Student Category VI	250	1,813,781	25,225	1,839,006	265,871	1,573,135	20.83		0.56	0.23										
Remedial Education Pgm	149	872,617	8,559	881,176	127,394	753,782	9.93		0.33	0.14										
Alternate Education Pgm	98	573,936	6,901	580,837	83,973	496,864	6.53		0.22	0.09										
Eng.Spkr.s.of Other Lang.(ESOL)	61	747,264	3,504	750,768	108,541	642,227	8.71		0.14	0.06										
Spec Ed. Itinerant				13,735	1,986	11,749														
Spec Ed. Supplemental Speech				6,755	977	5,778														
TOTAL DIRECT INSTRUC.	8,932	54,073,662	1,006,149	55,100,301	7,966,025	47,134,276	595.77	13.51	19.86	8.13										
INDIRECT COST																				
Cent. Admin		1,549,909	0	1,549,909	224,075	1,325,834					Supt.	Asst Supt	Prin.	Asst Prin.	Secty.	Accnt.	VT/SW	Psych.	Sp Ed Ldr	Media Center
School Admin		3,309,972	62,570	3,372,542	487,579	2,884,963					1.00	4.00			1.00	1.00	3.61	3.61	4.79	
Facility M & O			2,661,738	2,661,738	384,816	2,276,922							18.00	14.38	17.71					
Sub Total (INDIRECT COST)		4,859,881	2,724,308	7,584,189	1,096,470	6,487,719					1.00	4.00	18.00	14.38	18.71	1.00	3.61	3.61	4.79	
MEDIA CENTER PGM.		1,279,206	124,918	1,404,124	202,999	1,201,125														15.29
20 DAYS ADDITIONAL INSTRUCTION		439,650		439,650	63,562	376,088														
STAFF & PROFESSIONAL DEV				249,058	36,007	213,051														
PRINCIPAL STAFF & PROF. DEV				6,603	955	5,648														
MIDTERM HOLD HARMLESS				0	0	0														
One Time Payment						0														
Charter System Adjustment				0		0														
QBE FORMULA EARNINGS	60,652,399	3,855,375	64,783,925	9,366,018	55,417,907	595.77	13.51	19.86	8.13	1.00	4.00	18.00	14.38	18.71	1.00	3.61	3.61	4.79	15.29	
CATEGORICAL GRANTS																				
Pupil Transportation Pgm (Includes 70 Drivers and bus replacement funds of 0)				1,300,970		1,300,970														
Sparsity - Regular				0		0														
Nursing Services				224,342		224,342														
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				66,309,237		56,943,219														
Education Equalization Funding Grant				5,337,740		5,337,740														
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				71,646,977		62,280,959														
Charter Commission /GADOE Admin - State						0														
Military Counselors						0														
Local Charter Supplement						0														
State Commission Charter Supplement				0		0														
TOTAL FUNDING ON THIS ALLOTMENT SHEET				71,646,977		62,280,959														
							NOTES				1. Expenditure controls as set forth in O.C.G.A. Section 20-2-167 are reinstated, subject to each district's approved flexibility contract. 2. Health Insurance for Certificated Personnel is funded on a per member per month amount(PM/PM) of \$1580.00 for an annual funding amount of \$18,960 in QBE under appropriation in FY24(HB 19). 3. Teacher Retirement is funded at 19.98% in QBE in FY 2024 (HB 19).									
							Total T&E				24,385,424 includes T&E 14,165,984 and HI 10,219,440									

Griffin-Spalding County School System
Proposed General Fund Budget
Fiscal Year Ending June 30, 2025

Summary of Budgeted Revenues:

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted Budget	FY2025 Proposed Budget
Revenues:					
Local:					
Ad Valorem Taxes	24,879,900	25,417,961	30,106,968	34,632,629	38,293,220
Title Ad Valorem Tax (TAVT)	2,332,444	3,300,100	3,856,186	4,200,000	4,200,000
Other Taxes	450,000	450,000	450,000	450,000	450,000
Interest Earnings	10,000	10,000	2,500	250,000	250,000
Contributions - Private	25,000	25,000	40,000	30,000	30,000
Other Local Revenue	388,000	413,000	388,000	450,000	450,000
Total - Local	28,085,344	29,616,061	34,843,654	40,012,629	43,673,220
State:					
QBE Earnings	64,475,526	63,317,339	61,830,890	64,534,442	64,783,925
Less: Austerity Reduction	(5,924,934)	(2,340,575)	0	0	0
Less: Local Five Mil Share	(7,343,543)	(7,947,810)	(8,064,577)	(9,372,131)	(9,366,018)
Equalization Grant	10,659,458	9,316,528	8,096,616	5,337,740	5,337,740
Categorical Grants	1,275,036	1,263,457	1,259,214	1,386,692	1,525,312
Other State Grants/Revenue	301,387	260,000	307,920	310,000	310,000
Total - State	63,442,930	63,868,939	63,430,063	62,196,743	62,590,959
Federal:					
Categorical Grants	517,810	515,000	615,000	615,000	615,000
Total - Federal	517,810	515,000	615,000	615,000	615,000
Total Revenue - General Fund	92,046,084	94,000,000	98,888,717	102,824,372	106,879,179

Section 4 – General Fund Expenditures

Expenditure Classification by Function

The System uses fourteen (14) major functional categories to record and control financial transactions. However, expenditures are not charged directly to these major functional categories described below but to subaccounts or sub-functions that provide a more detailed classification of expenditures.

1000 – Direct 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, or 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 and classroom assistants who assist in the instructional process.

2100 – Pupil Services

Pupil services include activities designed to assess and improve the well-being of students and to supplement the teaching process. Activities include counseling, nursing and health services, attendance, testing, etc.

2210 – Improvement of Instructional Services

This function includes activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing challenging learning experiences for students. These activities include curriculum development, techniques for instruction, child development and understanding, staff training, and professional development.

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

Media services include activities concerning directing, managing, and operating educational media centers. Included are school libraries, audio-visual services, and educational television.

2300 – General Administration

Activities include those concerned with establishing and administering policy for operating the local school system. These include the activities of the members of the Board of Education, Superintendent, Assistant Superintendents with administrative responsibilities, and administrative support personnel. Activities involving the interpretation of laws and statutes along with general liability situations are charged here, as are the activities of external auditors.

2400 – School Administration

Activities include those concerning the overall administration responsibility for school operations. Included are activities of school principals, assistant principals, clerical staff, and department chairpersons.

2500 – Business Services

Includes activities associated with the fiscal operation of the local school system. This includes budgeting, financial and property accounting, payroll, inventory control, purchasing, internal auditing, and related activities.

2600 – Maintenance and Operation of Plant

This function includes 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

Includes activities involving the conveyance of students to and from school and trips to school activities. The 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.

2900 – Other Support Services

All other support services not properly classified elsewhere in the 2000 series.

3100 – School Nutrition Program

Activities concerned with providing food to students and staff in a school. This service area includes the preparation and serving of regular and incidental meals or snacks in connection with school activities and delivery of food.

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

Activities concerned with providing community services to students, staff or other community participants.

4000 – Facilities Acquisition and Construction Services

Activities concerned with the acquisition of land and buildings, renovating buildings, construction of buildings and additions to buildings, initial installation or extension of service systems and other built-in equipment, and improvement 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 long-term debt (obligations in excess of one year) of the school system. Included are payments for principal, interest, and paying agent fees.

Expenditure Classification by Object

The System uses eight (8) major object classifications to record and control financial transactions. However, expenditures are not charged directly to these major object categories described below but to subaccounts that provide a more detailed classification of the expenditures.

100 – Personnel Services – Salaries

Gross salaries paid to employees of the System. Salary costs are related to personnel positions, overtime, temporary employees and supplemental pay.

200 – Personnel Services – Benefits

Amounts paid on behalf of employees. These amounts are not included in gross salaries, but are in addition to that amount. Such payments are fringe benefit payments; and, while not paid directly to employees, they are part of the cost of personnel services. Fringe benefits include health insurance, retirement plans, social security and Medicare, life insurance, unemployment compensation, dental insurance, and workers' compensation.

300 – Purchased Professional Services

Services that by their nature require persons or firms with specialized skills and knowledge. Included in this classification are contracted services such as legal and accounting services, curriculum improvement and instructional services, counseling and guidance services, and computer services.

400 – Purchased Property Services

Services required to operate, repair, and maintain property used by the System. Such costs include housekeeping, lawn care, utilities, equipment leases, and maintenance.

500 – Other Purchased Services

Amounts paid for services not provided by System personnel, but rendered by organizations or personnel, other than Purchased Professional Services and Purchased Property Services. Such services include those for postage, telephone costs, travel, and tuition in alternative educational placements.

600 – Supplies

Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated in use. Such costs include textbooks and periodicals, instructional supplies and materials, general and office supplies, custodial supplies, and maintenance and transportation supplies. Also included are fuel costs for transportation as well as energy costs for electricity and heating.

700 – Equipment

Expenditures for the purchase of fixed assets. Such expenditures include initial equipment, additional equipment, and the replacement of equipment.

800 – Other Objects

Amounts paid for goods and services not otherwise categorized in the foregoing objects. Such expenditures include dues and fees and contingencies.

Griffin-Spalding County School System
 Budget Analysis - General Fund
 Comparison of Functional Categories - School Level vs. Department Level
 For the Fiscal Year Ending June 30, 2025

Functional Category:	School Level	Department Level	Total
Direct Instruction	64,081,717	3,965,273	68,046,990
Pupil Services	498,730	4,861,316	5,360,046
Improvement of Instruction	2,076,160	5,084,195	7,160,355
Educational Media Services	2,062,707		2,062,707
General Administration	0	2,252,269	2,252,269
School Administration	10,888,322		10,888,322
Business Services		922,992	922,992
Maintenance and Operations		9,227,382	9,227,382
Student Transportation	2,118	5,359,461	5,361,579
Other Support Services	0	3,507,044	3,507,044
School Nutrition Program		0	0
Community Services		0	0
Facilities and Capital Outlay		0	0
Transfers to/(from) Other Funds		170,000	170,000
Total	79,609,754	35,349,933	114,959,687
	69.25%	30.75%	

Griffin-Spalding County School System
Proposed General Fund Budget
Fiscal Year Ended June 30, 2025

Functional Expenditures by Type

	Proposed Budget	----- Expenditure Type -----		
		Salaries	Benefits	Operating Costs
Expenditures:				
Direct Instruction	68,046,990	45,576,440	20,502,784	1,967,766
Pupil Services	5,360,046	3,004,389	1,352,947	1,002,709
Improvement of Instructional Services	7,160,355	4,218,194	1,282,912	1,659,250
Educational Media Services	2,062,707	438,043	1,608,681	15,983
General Administration	2,252,269	1,338,103	304,329	609,838
School Administration	10,888,322	7,518,768	3,289,073	80,481
Business Services	922,992	584,872	238,580	99,540
Maintenance and Operation of Plant	9,227,382	2,822,997	1,146,968	5,257,418
Student Transportation Services	5,361,579	2,792,815	1,110,360	1,458,404
Other Support Services	3,507,044	1,559,031	572,466	1,375,547
School Nutrition Program	0			0
Community Services	0			0
Facilities Capital Outlay	0			0
Transfers to/(from) Other Funds	170,000			0
Total Expenditures	114,959,687	69,853,653	31,409,099	13,696,936
Percentage by expenditure type	100.00%	60.76%	27.32%	11.91%

Prior Year Comparison:

FY24 Adopted Budget	114,264,295	67,414,942	32,577,765	14,271,588
Percentage by expenditure type	100.00%	59.00%	28.51%	12.49%
FY23 Adopted Budget	99,481,570	61,678,573	24,870,393	12,932,604
Percentage by expenditure type	100.00%	62.00%	25.00%	13.00%

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

		2020-21	2021-22	2022-23	2023-24	2024-25
		Actual	Actual	Actual	Adopted Budget	Proposed Budget
School: Spalding High School (0101)						
1000 Direct Instruction						
100	Employee Salaries	4,716,041	4,878,246	4,758,246	4,166,761	4,333,431
200	Employee Benefits	1,991,856	2,031,183	2,031,183	2,048,578	2,089,550
300	Professional Services	0	0	0	100,000	150,000
600	Supplies	11,009	18,890	0	10,667	11,104
800	Other Objects	62,497	44,130	56,083	50,598	48,895
	Total - 1000	<u>6,782,403</u>	<u>6,972,449</u>	<u>6,845,512</u>	<u>6,376,604</u>	<u>6,632,979</u>
2100 Pupil Services						
600	Supplies	0	0	0	0	0
800	Other Objects	1,837	9,394	11,938	10,770	10,408
		<u>1,837</u>	<u>9,394</u>	<u>11,938</u>	<u>10,770</u>	<u>10,408</u>
2210 Improvement of Instruction						
100	Employee Salaries	0	174,447	174,447	116,009	120,649
200	Employee Benefits	0	49,225	49,225	32,844	33,501
600	Supplies	0	0	0	0	
800	Other Objects	15,323	9,101	11,565	10,434	10,083
	Total - 2210	<u>15,323</u>	<u>232,774</u>	<u>235,238</u>	<u>159,287</u>	<u>164,233</u>
2220 Media Services						
100	Employee Salaries	92,404	92,839	92,839	103,710	107,858
200	Employee Benefits	35,876	35,981	35,981	42,835	43,692
600	Supplies	0	0	0	0	
800	Other Objects	3,745	3,433	4,362	3,936	3,803
	Total - 2220	<u>132,025</u>	<u>132,252</u>	<u>133,181</u>	<u>150,481</u>	<u>155,353</u>
2400 School Administration						
100	Employee Salaries	286,273	193,751	193,751	778,769	809,920
200	Employee Benefits	131,917	117,823	117,823	364,552	371,843
600	Supplies	0	0	0	0	
800	Other Objects	6,626	13,215	16,794	15,151	14,641
	Total - 2400	<u>424,816</u>	<u>324,789</u>	<u>328,368</u>	<u>1,158,472</u>	<u>1,196,404</u>
Total - Spalding High		<u>7,356,404</u>	<u>7,671,658</u>	<u>7,554,237</u>	<u>7,855,614</u>	<u>8,159,377</u>

Griffin-Spalding County School System
General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Proposed Budget
School: Moreland Road Elementary (0103)					
1000 Direct Instruction					
100 Employee Salaries	1,818,822	1,853,277	1,613,277	1,780,557	1,851,780
200 Employee Benefits	806,249	816,538	816,538	994,923	1,014,821
300 Professional Services	0	0	0	45,000	90,000
600 Supplies	1,000	300	0	2,598	2,963
800 Other Objects	3,790	19,717	18,843	18,287	18,693
Total - 1000	<u>2,629,861</u>	<u>2,689,832</u>	<u>2,448,658</u>	<u>2,841,365</u>	<u>2,978,257</u>
2100 Pupil Services					
600 Supplies	0	0	0	0	
800 Other Objects	1,106	1,030	984	955	976
Total - 2100	<u>1,106</u>	<u>1,030</u>	<u>984</u>	<u>955</u>	<u>976</u>
2210 Improvement of Instruction					
600 Supplies	0	0	0	0	
800 Other Objects	23,549	4,463	4,265	4,139	4,231
Total - 2210	<u>23,549</u>	<u>4,463</u>	<u>4,265</u>	<u>4,139</u>	<u>4,231</u>
2220 Media Services					
100 Employee Salaries	76,379	76,379	76,379	82,878	86,193
200 Employee Benefits	31,419	31,400	31,400	41,567	42,398
600 Supplies	0	0	0	0	
800 Other Objects	757	528	505	490	501
Total - 2220	<u>108,555</u>	<u>108,307</u>	<u>108,284</u>	<u>124,935</u>	<u>129,092</u>
2400 School Administration					
100 Employee Salaries	155,544	58,740	58,740	172,988	179,908
200 Employee Benefits	74,798	37,663	37,663	80,466	82,075
600 Supplies	0	0	0	0	
800 Other Objects	1,338	1,357	1,297	1,259	1,287
Total - 2400	<u>231,680</u>	<u>97,760</u>	<u>97,700</u>	<u>254,713</u>	<u>263,270</u>
Total - Moreland Road	<u>2,994,751</u>	<u>2,901,392</u>	<u>2,659,891</u>	<u>3,226,107</u>	<u>3,375,827</u>

Griffin-Spalding County School System
General Fund - Expenditure Budget by Cost Center by Function and Object Class

		2020-21	2021-22	2022-23	2023-24	2024-25
		Actual	Actual	Actual	Adopted Budget	Proposed Budget
School: Carver Road Middle (0106)						
1000 Direct Instruction						
100	Employee Salaries	1,749,536	1,926,020	1,866,020	1,779,459	1,850,637
200	Employee Benefits	805,233	829,310	829,310	861,787	879,023
300	Professional Services	0	0	0	55,000	110,000
600	Supplies	5,533	5,285	0	3,839	4,111
800	Other Objects	9,491	19,537	21,213	19,014	19,498
Total - 1000		<u>2,569,793</u>	<u>2,780,152</u>	<u>2,716,543</u>	<u>2,719,099</u>	<u>2,863,269</u>
2100 Pupil Services						
100	Employee Salaries	0	0	0	0	0
200	Employee Benefits	0	0	0	0	0
600	Supplies	0	0	0	0	0
800	Other Objects	763	897	974	873	895
Total - 2100		<u>763</u>	<u>897</u>	<u>974</u>	<u>873</u>	<u>895</u>
2210 Improvement of Instruction						
100	Employee Salaries	72,166	61,846	61,846	222,358	231,252
200	Employee Benefits	30,218	27,571	27,571	117,751	120,106
600	Supplies	0	0	0	0	0
800	Other Objects	16,839	4,285	4,653	4,170	4,277
Total - 2210		<u>119,223</u>	<u>93,702</u>	<u>94,070</u>	<u>344,279</u>	<u>355,635</u>
2220 Media Services						
100	Employee Salaries	67,938	53,033	53,033	61,225	63,674
200	Employee Benefits	17,895	25,377	25,377	35,794	36,510
600	Supplies	0	0	0	0	0
800	Other Objects	465	636	691	619	635
Total - 2220		<u>86,298</u>	<u>79,046</u>	<u>79,101</u>	<u>97,638</u>	<u>100,819</u>
2400 School Administration						
100	Employee Salaries	299,325	97,190	97,190	438,812	456,364
200	Employee Benefits	124,157	37,255	37,255	172,668	176,121
600	Supplies	0	0	0	0	0
800	Other Objects	1,335	2,419	2,627	2,354	2,414
Total 2400		<u>424,817</u>	<u>136,864</u>	<u>137,072</u>	<u>613,834</u>	<u>634,900</u>
Total - Carver Road		<u>3,200,894</u>	<u>3,090,661</u>	<u>3,027,760</u>	<u>3,775,723</u>	<u>3,955,518</u>

Griffin-Spalding County School System
General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Proposed Budget
School: Kennedy Road Middle (0107)					
1000 Direct Instruction					
100 Employee Salaries	1,894,069	1,890,888	1,770,888	1,853,104	1,927,228
200 Employee Benefits	681,363	773,801	773,801	770,302	785,708
300 Professional Services	0	0	0	15,000	30,000
600 Supplies	2,200	6,200	0	5,084	4,562
800 Other Objects	14,576	13,468	15,469	13,901	11,912
Total - 1000	<u>2,592,208</u>	<u>2,684,358</u>	<u>2,560,159</u>	<u>2,657,391</u>	<u>2,759,410</u>
2100 Pupil Services					
600 Supplies	0	0	0	0	
800 Other Objects	781	730	839	754	646
Total - 2100	<u>781</u>	<u>730</u>	<u>839</u>	<u>754</u>	<u>646</u>
2210 Improvement of Instruction					
100 Employee Salaries	154,228	195,711	195,711	217,499	226,199
200 Employee Benefits	63,753	80,206	80,206	107,768	109,923
600 Supplies	0	0	0	0	
800 Other Objects	12,184	11,384	13,076	11,750	10,068
Total - 2210	<u>230,165</u>	<u>287,300</u>	<u>288,992</u>	<u>337,017</u>	<u>346,190</u>
2220 Media Services					
100 Employee Salaries	74,240	76,379	76,379	82,878	86,193
200 Employee Benefits	19,835	20,194	20,194	22,943	23,402
600 Supplies	0	0	0	0	
800 Other Objects	256	212	243	219	187
Total - 2220	<u>94,331</u>	<u>96,785</u>	<u>96,816</u>	<u>106,040</u>	<u>109,782</u>
2400 School Administration					
100 Employee Salaries	198,368	96,785	96,785	506,243	526,493
200 Employee Benefits	97,586	59,551	59,551	224,958	229,457
600 Supplies	0	0	0	0	
800 Other Objects	2,671	1,892	2,173	1,953	1,673
Total - 2400	<u>298,625</u>	<u>158,227</u>	<u>158,508</u>	<u>733,154</u>	<u>757,623</u>
2700 Transportation - 20 Day					
800 Other Objects	772	181	208	187	160
Total - 2700	<u>772</u>	<u>181</u>	<u>208</u>	<u>187</u>	<u>160</u>
Total - Kennedy Road	<u>3,216,882</u>	<u>3,227,581</u>	<u>3,105,522</u>	<u>3,834,543</u>	<u>3,973,811</u>

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

		2020-21	2021-22	2022-23	2023-24	2024-25
		Actual	Actual	Actual	Adopted Budget	Proposed Budget
School: Rehoboth Road Middle (0110)						
1000 Direct Instruction						
100	Employee Salaries	2,679,297	2,636,499	2,576,499	2,608,142	2,712,467
200	Employee Benefits	1,082,909	1,114,440	1,114,440	1,427,504	1,456,054
300	Professional Services	0	0	0	30,000	60,000
600	Supplies	2,300	3,750	0	8,297	7,010
800	Other Objects	27,067	23,183	24,756	19,629	18,154
Total - 1000		<u>3,791,573</u>	<u>3,777,872</u>	<u>3,715,695</u>	<u>4,093,572</u>	<u>4,253,685</u>
2100 Pupil Services						
600	Supplies	0	0	0	0	
800	Other Objects	1,998	1,239	1,323	1,049	970
Total - 2100		<u>1,998</u>	<u>1,239</u>	<u>1,323</u>	<u>1,049</u>	<u>970</u>
2210 Improvement of Instruction						
100	Employee Salaries	67,796	133,618	133,618	146,155	152,001
200	Employee Benefits	29,187	46,902	46,902	59,293	60,479
600	Supplies	0	0	0	0	
800	Other Objects	6,819	12,758	13,623	10,801	9,990
Total - 2210		<u>103,802</u>	<u>193,278</u>	<u>194,143</u>	<u>216,249</u>	<u>222,470</u>
2220 Media Services						
100	Employee Salaries	69,707	67,938	67,938	74,250	77,220
200	Employee Benefits	29,538	17,890	17,890	20,353	20,760
600	Supplies	0	0	0	0	
800	Other Objects	2,189	1,458	1,556	1,234	1,141
Total - 2220		<u>101,434</u>	<u>87,286</u>	<u>87,384</u>	<u>95,837</u>	<u>99,121</u>
2400 School Administration						
100	Employee Salaries	216,535	91,834	91,834	451,752	469,822
200	Employee Benefits	68,644	24,559	24,559	204,870	208,967
600	Supplies	0	0	0	0	
800	Other Objects	5,959	5,938	6,340	5,027	4,649
Total - 2400		<u>291,138</u>	<u>122,331</u>	<u>122,733</u>	<u>661,649</u>	<u>683,438</u>
Total - Rehoboth		<u>4,289,945</u>	<u>4,182,006</u>	<u>4,121,278</u>	<u>5,068,356</u>	<u>5,259,685</u>

Griffin-Spalding County School System
General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Proposed Budget
School: Griffin High School (0187)					
1000 Direct Instruction					
100 Employee Salaries	5,708,216	5,461,470	5,461,470	5,076,632	5,279,698
200 Employee Benefits	2,231,933	2,198,369	2,198,369	2,263,828	2,309,105
300 Professional Services	0	0	0	95,000.00	190,000.00
600 Supplies	8,324	16,000	16,000	13,820	16,044
800 Other Objects	86,547	81,601	81,357	81,911	81,722
Total - 1000	<u>8,039,736</u>	<u>7,757,440</u>	<u>7,757,196</u>	<u>7,531,191</u>	<u>7,876,568</u>
2100 Pupil Services					
100 Employee Salaries	67,560	69,498	69,498	191,162	198,808
200 Employee Benefits	29,073	29,784	29,784	90,623	92,435
600 Supplies	0	0	0	0	0
800 Other Objects	1,030	7,628	7,608	7,657	7,640
Total - 2100	<u>97,663</u>	<u>106,910</u>	<u>106,890</u>	<u>289,442</u>	<u>298,884</u>
2210 Improvement of Instruction					
100 Employee Salaries	0	156,375	156,375	125,690	130,718
200 Employee Benefits	0	52,923	52,923	72,650	74,103
600 Supplies	0	0	0	0	0
800 Other Objects	3,226	5,933	5,917	5,956	5,942
Total - 2210	<u>3,226</u>	<u>215,231</u>	<u>215,215</u>	<u>204,296</u>	<u>210,763</u>
2220 Media Services					
100 Employee Salaries	93,930	67,871	67,871	82,557	85,859
200 Employee Benefits	36,344	29,353	29,353	37,097	37,839
600 Supplies	0	0	0	0	0
800 Other Objects	1,924	1,706	1,701	1,712	1,708
Total - 2220	<u>132,198</u>	<u>98,930</u>	<u>98,925</u>	<u>121,366</u>	<u>125,406</u>
2400 School Administration					
100 Employee Salaries	295,511	195,006	195,006	640,743	666,373
200 Employee Benefits	134,498	96,706	96,706	332,808	339,464
600 Supplies	0	0	0	0	0
800 Other Objects	6,229	6,446	6,428	6,471	6,456
Total - 2400	<u>436,238</u>	<u>298,158</u>	<u>298,140</u>	<u>980,022</u>	<u>1,012,293</u>
2700 Transportation - 20 Day					
800 Other Objects	1,215	1,329	1,325	1,334	1,331
Total - 2700	<u>1,215</u>	<u>1,329</u>	<u>1,325</u>	<u>1,334</u>	<u>1,331</u>
 Total - Griffin High	 <u>8,710,276</u>	 <u>8,477,998</u>	 <u>8,477,691</u>	 <u>9,127,651</u>	 <u>9,525,245</u>

Griffin-Spalding County School System
General Fund - Expenditure Budget by Cost Center by Function and Object Class

		2020-21	2021-22	2022-23	2023-24	2024-25
		Actual	Actual	Actual	Adopted Budget	Proposed Budget
School - Cowan Road Elementary (0192)						
1000 Direct Instruction						
100	Employee Salaries	2,110,394	2,100,939	1,980,939	2,104,700	2,188,888
200	Employee Benefits	928,838	932,597	932,597	1,146,508	1,169,438
300	Professional Services	0	0	0	27,000	54,000
600	Supplies	3,000	2,500	3,000	4,581	4,007
800	Other Objects	27,602	25,463	24,248	26,590	25,676
Total - 1000		3,069,834	3,061,499	2,940,784	3,309,379	3,442,008
2100 Pupil Services						
100	Employee Salaries	0	0	0	0	0
200	Employee Benefits	0	0	0	0	0
600	Supplies	0	0	0	0	0
800	Other Objects	825	3,123	2,974	3,261	3,149
Total - 2100		825	3,123	2,974	3,261	3,149
2210 Improvement of Instruction						
100	Employee Salaries	0	66,045	66,045	145,723	151,552
200	Employee Benefits	0	28,464	28,464	78,022	79,582
600	Supplies	0	0	0	0	0
800	Other Objects	1,316	1,023	974	1,068	1,031
Total - 2210		1,316	95,532	95,483	224,813	232,165
2220 Media Services						
100	Employee Salaries	78,379	78,379	78,379	82,878	86,193
200	Employee Benefits	31,650	31,629	31,629	41,246	42,071
600	Supplies	0	0	0	0	0
800	Other Objects	577	591	563	617	596
Total - 2220		110,606	110,599	110,571	124,741	128,860
2400 School Administration						
100	Employee Salaries	155,460	121,066	121,066	253,699	263,847
200	Employee Benefits	63,505	47,185	47,185	120,372	122,779
600	Supplies	0	0	0	0	0
800	Other Objects	2,672	2,263	2,155	2,363	2,282
Total - 2400		221,637	170,514	170,406	376,434	388,908
Total - Cowan Road		3,404,218	3,441,267	3,320,218	4,038,628	4,195,091

Griffin-Spalding County School System
General Fund - Expenditure Budget by Cost Center by Function and Object Class

		2020-21	2021-22	2022-23	2023-24	2024-25
		Actual	Actual	Actual	Adopted Budget	Proposed Budget
School: Jordan Hill Elementary (0195)						
1000 Direct Instruction						
100	Employee Salaries	1,379,060	1,495,824	1,255,824	1,542,629	1,604,334
200	Employee Benefits	590,774	666,147	666,147	854,417	871,505
300	Professional Services	0	0	0	25,000	50,000
600	Supplies	2,000	1,000	1,000	3,135	3,134
800	Other Objects	19,648	15,738	16,166	15,322	16,147
Total - 1000		1,991,482	2,178,709	1,939,137	2,440,503	2,545,121
2100 Pupil Services						
600	Supplies	0	0	0	0	
800	Other Objects	762	943	969	918	968
Total - 2100		762	943	969	918	968
2210 Improvement of Instruction						
100	Employee Salaries	60,134	61,846	61,846	67,986	70,705
200	Employee Benefits	16,069	16,523	16,523	37,529	38,280
600	Supplies	0	0	0	0	
800	Other Objects	999	2,907	2,907	2,831	2,983
Total - 2210		77,202	81,276	81,276	108,346	111,968
2220 Media Services						
100	Employee Salaries	72,166	74,240	74,240	80,765	83,996
200	Employee Benefits	30,194	30,736	30,736	40,969	41,788
600	Supplies	0	0	0	0	
800	Other Objects	379	0	0	0	0
Total - 2220		102,739	104,976	104,976	121,734	125,784
2400 School Administration						
100	Employee Salaries	151,664	49,215	49,215	277,101	288,185
200	Employee Benefits	51,705	24,228	24,228	128,524	131,094
600	Supplies	0	0	0	0	
800	Other Objects	506	831	854	809	853
Total - 2400		203,875	74,274	74,297	406,434	420,133
Total - Jordan Hill		2,376,060	2,440,178	2,200,655	3,077,935	3,203,974

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

		2020-21	2021-22	2022-23	2023-24	2024-25
		Actual	Actual	Actual	Adopted Budget	Proposed Budget
School: Futral Road Elementary (0199)						
1000 Direct Instruction						
100	Employee Salaries	2,396,062	2,618,307	2,438,307	2,981,751	3,101,021
200	Employee Benefits	933,070	1,078,005	1,078,005	1,577,448	1,608,997
300	Professional Services	0	0	0	48,000	96,000
600	Supplies	2,000	2,200	2,000	5,000	5,021
800	Other Objects	34,706	31,028	32,404	30,001	30,995
Total - 1000		<u>3,365,838</u>	<u>3,729,540</u>	<u>3,550,716</u>	<u>4,642,200</u>	<u>4,842,034</u>
2100 Pupil Services						
600	Supplies	0	0	0	0	
800	Other Objects	1,385	1,180	1,232	1,141	1,179
Total - 2100		<u>1,385</u>	<u>1,180</u>	<u>1,232</u>	<u>1,141</u>	<u>1,179</u>
2210 Improvement of Instruction						
100	Employee Salaries	69,498	71,493	71,493	78,629	81,774
200	Employee Benefits	29,731	30,249	30,249	40,539	41,350
600	Supplies	0	0	0	0	
800	Other Objects	1,540	738	771	713	737
Total - 2210		<u>100,769</u>	<u>102,480</u>	<u>102,513</u>	<u>119,881</u>	<u>123,861</u>
2220 Media Services						
100	Employee Salaries	74,240	74,240	74,240	80,765	83,996
200	Employee Benefits	30,641	30,606	30,606	40,780	41,596
600	Supplies	0	0	0	0	
800	Other Objects	1,296	682	712	659	681
Total - 2220		<u>106,177</u>	<u>105,528</u>	<u>105,558</u>	<u>122,204</u>	<u>126,272</u>
2400 School Administration						
100	Employee Salaries	166,886	57,991	57,991	265,097	275,701
200	Employee Benefits	77,871	37,712	37,712	124,777	127,273
600	Supplies	0	0	0	0	
800	Other Objects	5,449	3,828	3,998	3,701	3,824
Total - 2400		<u>250,206</u>	<u>99,531</u>	<u>99,701</u>	<u>393,575</u>	<u>406,797</u>
Total - Futral Road		<u>3,824,375</u>	<u>4,038,259</u>	<u>3,859,720</u>	<u>5,279,001</u>	<u>5,500,143</u>

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

		2020-21	2021-22	2022-23	2023-24	2024-25
		Actual	Actual	Actual	Adopted Budget	Proposed Budget
School: Cowan Road Middle (0201)						
1000 Direct Instruction						
100	Employee Salaries	2,105,257	2,052,513	1,932,513	2,025,532	2,106,553
200	Employee Benefits	934,947	843,828	843,828	968,603	987,975
300	Professional Services	0	0	0	35,000	70,000
600	Supplies	2,000	1,250	0	6,091	7,433
800	Other Objects	32,740	26,874	27,042	21,532	21,699
Total - 1000		3,074,944	2,924,466	2,803,384	3,056,758	3,193,661
2100 Pupil Services						
600	Supplies	0	0	0	0	
800	Other Objects	738	745	750	597	602
Total - 2100		738	745	750	597	602
2210 Improvement of Instruction						
100	Employee Salaries	58,470	108,302	108,302	0	0
200	Employee Benefits	26,834	51,306	51,306	0	0
600	Supplies	0	0	0	0	
800	Other Objects	4,186	266	268	213	215
Total - 2210		89,490	159,874	159,876	213	215
2220 Media Services						
100	Employee Salaries	61,846	61,846	61,846	68,624	71,369
200	Employee Benefits	27,505	27,493	27,493	37,979	38,739
600	Supplies	0	0	0	0	
800	Other Objects	476	0	0	0	0
Total - 2220		89,827	89,339	89,339	106,603	110,108
2400 School Administration						
100	Employee Salaries	208,717	103,252	103,252	351,630	365,695
200	Employee Benefits	100,247	61,135	61,135	181,841	185,478
600	Supplies	0	0	0	0	
800	Other Objects	2,133	13,074	13,156	10,476	10,557
Total - 2400		311,097	177,461	177,543	543,947	561,730
Total - Cowan Road		3,566,096	3,353,769	3,230,892	3,708,118	3,866,315

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

		2020-21	2021-22	2022-23	2023-24	2024-25
		Actual	Actual	Actual	Adopted Budget	Proposed Budget
Department: A.Z. Kelsey Achievement Center (0208)						
1000 Direct Instruction						
100	Employee Salaries	1,166,880	1,186,525	1,186,525	918,502	955,242
200	Employee Benefits	430,392	443,853	443,853	350,955	357,974
300	Professional Services	70,000	0	0	25,000	50,000
600	Supplies	10,000	10,050	0	0	0
800	Other Objects	83	460	2,701	332	509
Total - 1000		1,677,355	1,640,888	1,633,079	1,294,789	1,363,725
2100 Pupil Services						
600	Supplies	0	0	0	0	
800	Other Objects	3,073	1,969	75	1,420	2,179
Total - 2100		3,073	1,969	75	1,420	2,179
2210 Improvement of Instruction						
600	Supplies	0	0	0	0	
800	Other Objects	726	157	27	113	174
Total - 2210		726	157	27	113	174
2400 School Administration						
100	Employee Salaries	162,092	31,442	31,442	246,760	256,630
200	Employee Benefits	54,318	19,550	19,550	119,887	122,285
600	Supplies	0	0	0	0	
800	Other Objects	233	157	1,314	113	174
Total - 2400		216,643	51,148	52,305	366,760	379,089
Total - A.Z. Kelsey Academy		1,897,811	1,694,162	1,685,486	1,663,082	1,745,167

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Proposed Budget
School: Anne Street Elementary (1050)					
1000 Direct Instruction					
100 Employee Salaries	1,519,706	1,556,859	1,436,859	1,087,498	1,130,998
200 Employee Benefits	641,570	650,478	650,478	496,024	505,944
300 Professional Services	0	0	0	50,000	100,000
600 Supplies	3,000	3,000	0	2,345	2,273
800 Other Objects	12,996	11,406	11,940	10,554	10,782
Total - 1000	<u>2,177,272</u>	<u>2,221,743</u>	<u>2,099,277</u>	<u>1,646,421</u>	<u>1,749,997</u>
2100 Pupil Services					
100 Employee Salaries	0	27,807	27,807	100,914	104,951
200 Employee Benefits	0	7,417	7,417	61,012	62,232
600 Supplies	0	0	0	0	0
800 Other Objects	4,681	3,849	4,029	3,561	3,639
Total - 2100	<u>4,681</u>	<u>39,073</u>	<u>39,253</u>	<u>165,487</u>	<u>170,822</u>
2210 Improvement of Instruction					
100 Employee Salaries	78,379	78,379	78,379	0	0
200 Employee Benefits	31,967	31,919	31,919	0	0
600 Supplies	0	0	0	0	0
800 Other Objects	1,555	2,815	2,946	2,604	2,660
Total - 2210	<u>111,901</u>	<u>113,113</u>	<u>113,244</u>	<u>2,604</u>	<u>2,660</u>
2220 Media Services					
100 Employee Salaries	69,707	69,707	69,707	74,250	77,220
200 Employee Benefits	18,523	18,520	18,520	20,494	20,904
600 Supplies	0	0	0	0	0
800 Other Objects	507	436	457	404	412
Total - 2220	<u>88,737</u>	<u>88,663</u>	<u>88,684</u>	<u>95,148</u>	<u>98,536</u>
2400 School Administration					
100 Employee Salaries	165,696	53,831	53,831	320,967	333,806
200 Employee Benefits	77,635	36,421	36,421	140,453	143,262
600 Supplies	0	0	0	0	0
800 Other Objects	1,425	676	707	625	639
Total - 2400	<u>244,756</u>	<u>90,929</u>	<u>90,960</u>	<u>462,045</u>	<u>477,707</u>
2700 Transportation - 20 Day					
800 Other Objects	141	122	127	113	115
Total - 2700	<u>141</u>	<u>122</u>	<u>127</u>	<u>113</u>	<u>115</u>
Total - Anne Street	<u><u>2,627,488</u></u>	<u><u>2,553,642</u></u>	<u><u>2,431,544</u></u>	<u><u>2,371,818</u></u>	<u><u>2,499,836</u></u>

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Proposed Budget
School: Jackson Road Elementary (1052)					
1000 Direct Instruction					
100 Employee Salaries	1,521,424	1,479,940	1,419,940	1,635,107	1,700,511
200 Employee Benefits	645,278	633,196	633,196	844,787	861,683
300 Professional Services	0	0	0	45,000	90,000
600 Supplies	500	615	1,000	4,044	6,118
800 Other Objects	10,749	18,276	18,982	16,027	16,039
Total - 1000	<u>2,177,951</u>	<u>2,132,027</u>	<u>2,073,118</u>	<u>2,544,965</u>	<u>2,674,351</u>
2100 Pupil Services					
600 Supplies	0	0	0	0	
800 Other Objects	977	1,137	1,181	997	998
Total - 2100	<u>977</u>	<u>1,137</u>	<u>1,181</u>	<u>997</u>	<u>998</u>
2210 Improvement of Instruction					
100 Employee Salaries	0	89,326	89,326	68,624	71,369
200 Employee Benefits	0	0	0	37,580	38,332
600 Supplies	0	0	0	0	
800 Other Objects	14,800	423	439	371	371
Total - 2210	<u>14,800</u>	<u>89,749</u>	<u>89,765</u>	<u>106,575</u>	<u>110,072</u>
2220 Media Services					
100 Employee Salaries	78,379	78,379	78,379	74,250	77,220
200 Employee Benefits	20,656	20,644	20,644	39,266	40,051
600 Supplies	0	0	0	0	
800 Other Objects	484	3,459	3,593	3,033	3,036
Total - 2220	<u>99,519</u>	<u>102,482</u>	<u>102,616</u>	<u>116,549</u>	<u>120,307</u>
2400 School Administration					
100 Employee Salaries	167,248	55,009	55,009	281,513	292,774
200 Employee Benefits	77,693	36,641	36,641	143,142	146,005
600 Supplies	0	0	0	0	
800 Other Objects	1,654	1,151	1,196	1,010	1,010
Total - 2400	<u>246,595</u>	<u>92,802</u>	<u>92,847</u>	<u>425,665</u>	<u>439,788</u>
Total - Jackson Road	<u><u>2,539,842</u></u>	<u><u>2,418,197</u></u>	<u><u>2,359,527</u></u>	<u><u>3,194,751</u></u>	<u><u>3,345,516</u></u>

Griffin-Spalding County School System
General Fund - Expenditure Budget by Cost Center by Function and Object Class

		2020-21	2021-22	2022-23	2023-24	2024-25
		Actual	Actual	Actual	Adopted Budget	Proposed Budget
School: Atkinson Elementary (1550)						
1000 Direct Instruction						
100	Employee Salaries	1,940,420	1,672,406	1,552,406	2,430,388	2,527,604
200	Employee Benefits	832,532	727,111	727,111	1,176,846	1,200,383
300	Professional Services	0	0	0	35,000	70,000
600	Supplies	2,908	2,705	3,024	2,658	2,799
800	Other Objects	15,090	15,164	15,162	15,255	13,773
Total - 1000		<u>2,790,950</u>	<u>2,417,386</u>	<u>2,297,703</u>	<u>3,660,147</u>	<u>3,814,558</u>
2100 Pupil Services						
600	Supplies	0	0	0	0	
800	Other Objects	610	580	580	583	526
Total - 2100		<u>610</u>	<u>580</u>	<u>580</u>	<u>583</u>	<u>526</u>
2210 Improvement of Instruction						
100	Employee Salaries	0	74,240	74,240	0	0
200	Employee Benefits	0	30,839	30,839	0	0
600	Supplies	0	0	0	0	
800	Other Objects	9,085	7,758	7,757	7,805	7,046
Total - 2210		<u>9,085</u>	<u>112,837</u>	<u>112,836</u>	<u>7,805</u>	<u>7,046</u>
2220 Media Services						
100	Employee Salaries	69,707	69,707	69,707	74,250	77,220
200	Employee Benefits	29,888	29,879	29,879	39,268	40,053
600	Supplies	0	0	0	0	
800	Other Objects	515	406	406	409	369
Total - 2220		<u>100,110</u>	<u>99,992</u>	<u>99,992</u>	<u>113,927</u>	<u>117,642</u>
2400 School Administration						
100	Employee Salaries	145,756	48,588	48,588	270,946	401,784
200	Employee Benefits	72,342	35,408	35,408	140,940	143,759
600	Supplies	0	0	0	0	
800	Other Objects	1,109	862	862	867	783
Total - 2400		<u>219,207</u>	<u>84,858</u>	<u>84,858</u>	<u>412,753</u>	<u>546,326</u>
Total - Atkinson		<u>3,119,962</u>	<u>2,715,652</u>	<u>2,595,968</u>	<u>4,195,215</u>	<u>4,486,098</u>

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

		2020-21	2021-22	2022-23	2023-24	2024-25
		Actual	Actual	Actual	Proposed Budget	Proposed Budget
School: Beaverbrook Elementary (1750)						
1000 Direct Instruction						
100	Employee Salaries	1,476,774	1,410,636	1,350,636	1,316,789	1,369,461
200	Employee Benefits	610,975	594,617	594,617	665,712	679,026
300	Professional Services	0	0	0	35,000	70,000
600	Supplies	1,000	800	800	3,465	3,848
800	Other Objects	18,592	17,169	16,341	14,062	13,823
Total - 1000		2,107,341	2,023,222	1,962,394	2,035,028	2,136,158
2100 Pupil Services						
600	Supplies	0	0	0	0	
800	Other Objects	803	959	913	785	772
Total - 2100		803	959	913	785	772
2210 Improvement of Instruction						
100	Employee Salaries	86,668	86,668	86,668	0	0
200	Employee Benefits	34,453	34,412	34,412	0	0
600	Supplies	0	0	0	0	
800	Other Objects	849	697	663	571	561
Total - 2210		121,970	121,777	121,743	571	561
2220 Media Services						
100	Employee Salaries	78,379	78,379	78,379	82,878	86,193
200	Employee Benefits	32,256	32,249	32,249	41,873	42,710
600	Supplies	0	0	0	0	
800	Other Objects	531	213	203	175	172
Total - 2220		111,166	110,841	110,831	124,926	129,076
2400 School Administration						
100	Employee Salaries	196,784	46,402	46,402	340,370	353,985
200	Employee Benefits	63,707	23,402	23,402	179,196	182,780
600	Supplies	0	0	0	0	
800	Other Objects	2,311	3,161	3,009	2,589	2,545
Total - 2400		262,802	72,965	72,813	522,155	539,310
Total - Beaverbrook		2,604,082	2,329,764	2,268,694	2,683,465	2,805,876

Griffin-Spalding County School System
General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Proposed Budget
School: Griffin Region College and Career Academy (2000)					
1000 Direct Instruction					
100 Employee Salaries	106,332	141,359	141,359	153,356	159,490
200 Employee Benefits	35,867	56,549	56,549	61,349	62,576
300 Professional Services	136,500	136,500	150,000	103,282	92,494
400 Purchased Property Services			6,500	6,500	6,500
500 Other Purchased Services	4,000	4,000	2,000	2,000	1,000
600 Supplies	18,000	20,000	12,000	15,350	9,500
700 Equipment					
800 Other Objects					
Total - 1000	300,699	358,408	368,408	341,837	331,560
2210 Improvement of Instruction					
100 Employee Salaries	37,332	38,406	38,406	40,383	41,998
200 Employee Benefits	9,978	10,242	10,242	20,512	20,922
500 Other Purchased Services					
800 Other Objects					
Total - 2210	47,310	48,648	48,648	60,895	62,921
2400 School Administration					
100 Employee Salaries	243,210	283,505	283,505	438,064	455,586
200 Employee Benefits	103,433	103,265	103,265	183,097	186,759
300 Professional Services					
400 Purchased Property Services	6,000	6,500			
500 Other Purchased Services	11,000	11,000	12,000	12,312	19,447
600 Supplies	5,000	5,000	500	2,500	2,000
800 Other Objects	1,000	1,000	2,000	2,425	6,210
Total - 2400	369,643	410,270	401,270	638,398	670,002
2800 Other Support Services					
600 Supplies	0	0	0	0	0
Total - 2800	0	0	0	0	0
Total - College and Career Academy	717,652	817,326	818,326	1,041,130	1,064,483

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

		2020-21	2021-22	2022-23	2023-24	2024-25
		Actual	Actual	Actual	Adopted Budget	Proposed Budget
School: Crescent Elementary (2050)						
1000 Direct Instruction						
100	Employee Salaries	1,538,264	1,506,320	1,386,320	1,562,127	1,624,612
200	Employee Benefits	639,024	640,037	640,037	813,682	829,956
300	Professional Services	0	0	0	20,000	40,000
600	Supplies	400	600	2,500	3,369	4,918
800	Other Objects	18,967	16,702	15,838	17,825	18,918
	Total - 1000	<u>2,196,655</u>	<u>2,163,660</u>	<u>2,044,696</u>	<u>2,417,003</u>	<u>2,518,403</u>
2100 Pupil Services						
600	Supplies	0	0	0	0	
800	Other Objects	1,781	1,398	1,325	1,492	1,583
	Total - 2100	<u>1,781</u>	<u>1,398</u>	<u>1,325</u>	<u>1,492</u>	<u>1,583</u>
2210 Improvement of Instruction						
100	Employee Salaries	0	0	0	0	0
200	Employee Benefits	0	0	0	0	0
600	Supplies	0	0	0	0	
800	Other Objects	887	929	881	991	1,052
	Total - 2210	<u>887</u>	<u>929</u>	<u>881</u>	<u>991</u>	<u>1,052</u>
2220 Media Services						
100	Employee Salaries	95,620	96,035	96,035	100,685	104,712
200	Employee Benefits	47,382	47,466	47,466	46,585	47,517
600	Supplies	0	0	0	0	
800	Other Objects		1,500	1,422	1,600	1,699
	Total - 2220	<u>143,002</u>	<u>145,001</u>	<u>144,923</u>	<u>148,870</u>	<u>153,928</u>
2400 School Administration						
100	Employee Salaries	169,243	53,499	53,499	295,574	307,397
200	Employee Benefits	78,515	36,526	36,526	146,756	149,691
600	Supplies	0	0	0	0	
800	Other Objects	2,460	3,163	2,999	3,375	3,582
	Total - 2400	<u>250,218</u>	<u>93,188</u>	<u>93,024</u>	<u>445,705</u>	<u>460,670</u>
Total - Crescent		<u>2,592,543</u>	<u>2,404,176</u>	<u>2,284,849</u>	<u>3,014,061</u>	<u>3,135,637</u>

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Proposed Budget
School: Elementary Science Enrichment Center (2500)					
1000 Direct Instruction					
100 Employee Salaries					
200 Employee Benefits					
300 Professional Services					
400 Purchased Property Services					
500 Other Purchased Services					
600 Supplies	5,000	5,000	5,000	5,000	5,000
700 Equipment					
800 Other Objects					
Total - 1000	5,000	5,000	5,000	5,000	5,000
2210 Improvement of Instruction					
500 Other Purchased Services					
800 Other Objects					
Total - 2210	0	0	0	0	0
 Total - ESEC	5,000.00	5,000.00	5,000	5,000	5,000

Griffin-Spalding County School System
General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Proposed Budget
School: Moore Elementary (2552)					
1000 Direct Instruction					
100 Employee Salaries	1,304,805	1,179,268	1,179,268	1,494,570	1,554,353
200 Employee Benefits	623,255	562,246	562,246	757,561	772,712
300 Professional Services	0	0	0	37,000	74,000
600 Supplies	1,000	722	0	1,098	1,552
800 Other Objects	19,065	19,600	19,419	19,470	17,486
Total - 1000	<u>1,948,125</u>	<u>1,761,837</u>	<u>1,760,934</u>	<u>2,309,699</u>	<u>2,420,103</u>
2100 Pupil Services					
100 Employee Salaries	0	0	0	0	0
200 Employee Benefits	0	0	0	0	0
600 Supplies	0	0	0	0	0
800 Other Objects	378	1,133	1,578	1,126	1,011
Total - 2100	<u>378</u>	<u>1,133</u>	<u>1,578</u>	<u>1,126</u>	<u>1,011</u>
2210 Improvement of Instruction					
100 Employee Salaries	0	66,045	66,045	0	0
200 Employee Benefits	0	28,848	28,848	0	0
600 Supplies	0	0	0	0	0
800 Other Objects	2,554	698	526	693	622
Total - 2210	<u>2,554</u>	<u>95,591</u>	<u>95,419</u>	<u>693</u>	<u>622</u>
2220 Media Services					
100 Employee Salaries	52,895	54,392	54,392	67,986	70,705
200 Employee Benefits	25,322	25,713	25,713	37,701	38,455
600 Supplies	0	0	0	0	0
800 Other Objects	251	242	147	240	216
Total - 2220	<u>78,468</u>	<u>80,347</u>	<u>80,252</u>	<u>105,927</u>	<u>109,376</u>
2400 School Administration					
100 Employee Salaries	162,246	45,326	45,326	279,258	410,428
200 Employee Benefits	65,732	23,197	23,197	95,690	97,604
600 Supplies	0	0	0	0	0
800 Other Objects	1,540	792	607	787	707
Total - 2400	<u>229,518</u>	<u>69,315</u>	<u>69,130</u>	<u>375,735</u>	<u>508,739</u>
2700 Transportation					
800 Other Objects	124	113	300	112	101
Total - 2700	<u>124</u>	<u>113</u>	<u>300</u>	<u>112</u>	<u>101</u>
Total - Moore	<u>2,259,167</u>	<u>2,008,336</u>	<u>2,007,613</u>	<u>2,793,292</u>	<u>3,039,952</u>

Griffin-Spalding County School System
General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Proposed Budget
School: Orrs Elementary (4052)					
1000 Direct Instruction					
100 Employee Salaries	2,109,066	1,999,395	1,819,395	1,878,543	1,953,685
200 Employee Benefits	862,209	876,534	876,534	1,000,136	1,020,139
300 Professional Services	0	0	0	35,000	70,000
600 Supplies	1,000	1,000	1,000	3,735	3,705
800 Other Objects	19,932	26,334	28,530	27,846	26,600
Total - 1000	<u>2,992,207</u>	<u>2,903,262</u>	<u>2,725,458</u>	<u>2,945,260</u>	<u>3,074,129</u>
2100 Pupil Services					
100 Employee Salaries	0	0	0	0	0
200 Employee Benefits	0	0	0	0	0
600 Supplies	0	0	0	0	0
800 Other Objects	1,898	2,140	2,319	2,263	2,162
Total - 2100	<u>1,898</u>	<u>2,140</u>	<u>2,319</u>	<u>2,263</u>	<u>2,162</u>
2210 Improvement of Instruction					
100 Employee Salaries	69,498	145,939	145,939	73,841	76,795
200 Employee Benefits	29,701	61,067	61,067	39,240	40,025
600 Supplies	0	0	0	0	0
800 Other Objects	11,389	713	773	754	721
Total - 2210	<u>110,588</u>	<u>207,719</u>	<u>207,779</u>	<u>113,835</u>	<u>117,540</u>
2220 Media Services					
100 Employee Salaries	61,846	63,613	63,613	78,629	81,774
200 Employee Benefits	27,611	28,068	28,068	40,459	41,268
600 Supplies	0	0	0	0	0
800 Other Objects	473	199	216	210	201
Total - 2220	<u>89,930</u>	<u>91,880</u>	<u>91,897</u>	<u>119,298</u>	<u>123,243</u>
2400 School Administration					
100 Employee Salaries	161,900	52,775	52,775	229,924	359,121
200 Employee Benefits	65,609	36,558	36,558	115,465	117,774
600 Supplies	0	0	0	0	0
800 Other Objects	1,251	824	892	871	832
Total - 2400	<u>228,760</u>	<u>90,157</u>	<u>90,225</u>	<u>346,260</u>	<u>477,727</u>
2700 Transportation					
800 Other Objects	593	407	441	431	411
Total - 2700	<u>593</u>	<u>407</u>	<u>441</u>	<u>431</u>	<u>411</u>
Total - Orrs	<u>3,423,976</u>	<u>3,295,565</u>	<u>3,118,119</u>	<u>3,527,347</u>	<u>3,795,213</u>

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Proposed Budget
Department: Superintendent's Office (3000)					
2300 General Administration					
100 Employee Salaries	642,989	524,446	524,446	381,870	397,145
200 Employee Benefits	200,575	158,296	158,296	153,029	156,089
300 Professional Services	151,500	419,378	326,000	297,500	620,000
400 Purchased Property Services	5,020	5,020	8,000	8,000	8,000
500 Other Purchased Services	77,070	105,222	90,765	105,688	125,253
600 Supplies	21,120	72,120	39,400	61,550	83,194
800 Other Objects	67,710	67,710	70,000	70,000	69,502
Total - 2300	1,165,984	1,352,192	1,216,907	1,077,637	1,459,183
Total - Superintendent	1,165,984	1,352,192	1,216,907	1,077,637	1,459,183

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Proposed Budget
Department: Federal Programs (3100)					
2300 General Administration					
600 Supplies	1,000	1,000	1,000	1,000	950
Total - 2300	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>950</u>
Total - Federal Programs	<u><u>1,000</u></u>	<u><u>1,000</u></u>	<u><u>1,000</u></u>	<u><u>1,000</u></u>	<u><u>950</u></u>

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Proposed Budget
Department: Teaching and Learning (3200)					
1000 Direct Instruction					
100 Employee Salaries	1,857	0	0	0	
200 Employee Benefits	143	0	0	0	
300 Professional Services				15,908	
500 Other Purchased Services	144,175	331,418	107,646	86,429	
600 Supplies	463,682	360,148	157,844	116,469	
700 Equipment			28,000	25,000	
800 Other Objects	9,610	42,065	9,250	8,840	
Total - 1000	<u>619,467</u>	<u>733,631</u>	<u>302,740</u>	<u>252,646</u>	<u>0</u>
2100 Pupil Services					
100 Personal Services	243,606	254,949	254,949	639,855	665,449
200 Employee Benefits	119,262	122,623	122,623	320,429	326,838
300 Professional Services					
400 Purchased Property Services					
500 Other Purchased Services					82,107
600 Supplies					84,296
700 Equipment					23,750
800 Other Objects					8,398
Total - 2100	<u>362,868</u>	<u>377,572</u>	<u>377,572</u>	<u>960,284</u>	<u>992,287</u>
2210 Improvement of Instruction					
100 Employee Salaries	1,126,306	1,265,068	1,265,068	900,775	1,014,706
200 Employee Benefits	403,830	425,024	425,024	368,113	375,475
300 Professional Services	117,509		59,700	74,280	70,566
400 Purchased Property Services	8,000	8,000	4,000	4,000	3,800
500 Other Purchased Services	57,995	72,269	36,650	30,060	18,577
600 Supplies	75,928	92,909	56,164	350,862	334,032
800 Other Objects	73,077	82,276	35,000	34,570	43,834
Total - 2210	<u>1,862,645</u>	<u>1,945,547</u>	<u>1,881,607</u>	<u>1,762,660</u>	<u>1,860,990</u>
Total - Curriculum	<u>2,844,980</u>	<u>3,056,750</u>	<u>2,561,919</u>	<u>2,975,590</u>	<u>2,853,277</u>

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Proposed Budget
Department: District Operations (3300)					
2100 Pupil Services					
400 Purchased Property Services					
500 Other Purchased Services	16,000	16,000	0	0	0
600 Supplies					
800 Other Objects					
Total - 2100	<u>16,000</u>	<u>16,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
2210 Improvement of Instruction					
500 Other Purchased Services					
600 Supplies					
Total - 2210	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2300 General Administration					
100 Personal Services				92,109	
200 Employee Benefits				44,374	
300 Professional Services	46,500	14,000	8,000	6,450	
500 Other Purchased Services	4,500	5,500	7,000	10,300	9,295
600 Supplies	18,750	23,450	17,250	19,000	205,442
800 Other Objects	2,250		4,000	5,000	2,150
Total - 2300	<u>72,000</u>	<u>42,950</u>	<u>36,250</u>	<u>177,233</u>	<u>216,887</u>
2900 Support Services - Other					
500 Other Purchased Services	272,552	278,003	350,000	428,500	464,500
Total - 2900	<u>272,552</u>	<u>278,003</u>	<u>350,000</u>	<u>428,500</u>	<u>464,500</u>
Total - Administrative Services	<u>360,552</u>	<u>336,953</u>	<u>386,250</u>	<u>605,733</u>	<u>681,387</u>

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Proposed Budget
Department: Special Education (3400)					
1000 Direct Instruction					
100 Employee Salaries	767,199	807,812	987,812	604,796	628,988
200 Employee Benefits	336,791	316,210	316,210	316,230	322,555
300 Professional Services	360,000	360,000	379,000	647,500	
400 Purchased Property Services					
500 Other Purchased Services	62,126	62,126	62,126	17,022	
600 Supplies					
Total - 1000	1,526,116	1,546,147	1,745,147	1,585,548	951,542
2100 Pupil Services					
100 Employee Salaries	59,779	129,599	129,599	381,133	396,378
200 Employee Benefits	16,830	46,495	46,495	175,651	179,164
300 Professional Services					818,245
400 Purchased Property Services					
500 Other Purchased Services					22,321
600 Supplies					
Total - 2100	76,609	176,093	176,093	556,784	1,416,108
2210 Improvement of Instruction					
100 Employee Salaries	164,331	167,751	167,751	0	0
200 Employee Benefits	65,146	66,176	66,176	0	0
300 Professional Services				8,817	4,000
400 Purchased Property Services	5,000	3,183	3,183	3,183	3,000
500 Other Purchased Services				2,209	
600 Supplies	27,000	28,817	25,000	22,000	14,021
800 Other Objects					
Total - 2210	261,477	265,927	262,110	36,209	21,021
2700 Student Transportation Services					
100 Personal Services					
200 Employee Benefits					
500 Other Purchased Services	6,000	6,000	9,817	12,817	13,675
Total - 2700	6,000	6,000	9,817	12,817	13,675
Total - Special Education	1,870,202	1,994,168	2,193,168	2,191,358	2,402,347

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Proposed Budget
Department: Professional Development (3500)					
2210 Improvement of Instruction					
100 Employee Salaries	101,803			118,339	123,206
200 Employee Benefits	38,394			51,498	70,066
300 Professional Services					
500 Other Purchased Services	1,500	1,500	2,000	2,000	1,000
600 Supplies	15,849	39,839	32,269	23,108	21,866
800 Other Objects	7,700	7,782	4,500	21,582	21,470
Total - 2210	<u>165,246</u>	<u>49,121</u>	<u>38,769</u>	<u>216,527</u>	<u>237,608</u>
 Total - Professional Development	 <u>165,246</u>	 <u>49,121</u>	 <u>38,769</u>	 <u>216,527</u>	 <u>237,608</u>

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Proposed Budget
Department: Deputy Superintendent (3600)					
2100 Pupil Services					
500 Other Purchased Services					
600 Supplies	1,000		0		
800 Other Objects					
Total - 2100	1,000	0	0	0	0
2300 General Administration					
100 Personal Services	432,550	437,100	437,100	199,885	207,880
200 Employee Benefits	159,053	160,456	160,456	73,833	75,310
500 Other Purchased Services	36,000	8,500	9,000	9,000	8,550
600 Supplies	9,500	14,700	13,380	6,380	6,061
800 Other Objects	6,500	6,500	10,020	10,020	9,519
Total - 2300	643,603	627,256	629,956	299,118	307,320
2900 Other Support Services					
300 Professional Services	23,300	10,000	0		
500 Other Purchased Services		6,000	0		
Total - 2800	23,300	16,000	0	0	0
 Total - Deputy Superintendent	 667,903	 643,256	 629,956	 299,118	 307,320

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Proposed Budget
Department: Teacher & Leader Effectiveness (3625)					
2210 Improvement of Instruction					
400 Purchased Property Services	4,000	4,000	4,000	4,000	3,600
500 Other Purchased Services	15,000	15,000	15,000	15,000	14,250
600 Supplies	20,000	20,000	20,000	20,000	19,000
700 Equipment					0
800 Other Objects	11,200	11,200	11,200	11,200	10,640
Total - 2210	<u>50,200</u>	<u>50,200</u>	<u>50,200</u>	<u>50,200</u>	<u>47,490</u>
2300 General Administration					
100 Personal Services				187,500	195,000
200 Employee Benefits				71,500	72,930
300 Professional Services					
400 Purchased Property Services					
500 Other Purchased Services					
600 Supplies					
700 Equipment					
800 Other Objects					
Total - 2300				<u>259,000</u>	<u>267,930</u>
Total - Instructional Services	<u>50,200</u>	<u>50,200</u>	<u>50,200</u>	<u>309,200</u>	<u>315,420</u>

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Proposed Budget
Department: School Improvement (3650)					
1000 Direct Instruction					
100 Employee Salaries					
200 Employee Benefits					
300 Professional Services					
400 Purchased Property Services					
500 Other Purchased Services					
600 Supplies	15,000	20,000	0	0	0
Total - 1000	15,000	20,000	0	0	0
2100 Pupil Services					
100 Personal Services					
200 Employee Benefits					
300 Professional Services					
400 Purchased Property Services					
500 Other Purchased Services					
600 Supplies					
700 Equipment					
800 Other Objects					
Total - 2100					
2210 Improvement of Instruction					
400 Purchased Property Services	4,000	4,110	4,110	110	110
500 Other Purchased Services	8,000	3,000	3,000	3,000	7,000
600 Supplies	216,788	215,638	248,844	2,000	1,900
800 Other Objects	60,100	61,140	47,934	34,600	28,715
Total - 2210	288,888	283,888	303,888	39,710	37,725
Total - School Improvement	303,888	303,888	303,888	39,710	37,725

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

		2020-21	2021-22	2022-23	2023-24	2024-25
		Actual	Actual	Actual	Adopted Budget	Proposed Budget
Department: Executive Officer - Elementary (3700)						
1000 Direct Instruction						
100	Personal Services	1,857	165,701	165,701		
200	Employee Benefits	143	143	143		
500	Other Purchased Services	800	0	0		
	Total - 1000	<u>2,800</u>	<u>165,844</u>	<u>165,844</u>	<u>0</u>	<u>0</u>
2210 Improvement of Instruction						
100	Employee Salaries	0	0	0	224,365	233,340
200	Employee Benefits	0	0	0	78,600	80,172
500	Other Purchased Services	27,500	29,800	3,850	5,800	5,510
600	Supplies	1,000	1,000	3,805	2,200	1,090
800	Other Objects	3,000	3,000	2,845	2,000	2,900
	Total - 2210	<u>31,500</u>	<u>33,800</u>	<u>10,500</u>	<u>312,965</u>	<u>323,012</u>
Total - Elementary		<u>34,300</u>	<u>199,644</u>	<u>176,344</u>	<u>312,965</u>	<u>323,012</u>

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

		2020-21	2021-22	2022-23	2023-24	2024-25
		Actual	Actual	Actual	Adopted Budget	Proposed Budget
Department: Executive Officer - Secondary (3750)						
1000 Direct Instruction						
500	Other Purchased Services	12,000	12,000	0	0	
700	Equipment	0	0	0	0	
800	Other Objects	3,000	3,000	0	0	
	Total - 1000	<u>15,000</u>	<u>15,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
2210 Improvement of Instruction						
100	Employee Salaries	0	0	0	229,926	239,123
200	Employee Benefits	0	0	0	98,800	100,776
300	Professional Services	13,500	17,500	0	0	
500	Other Purchased Services	3,500	3,500	3,850	4,850	4,608
600	Supplies	0	0	3,790	2,290	1,176
800	Other Objects	3,500	3,500	2,860	3,360	4,192
	Total - 2210	<u>20,500</u>	<u>24,500</u>	<u>10,500</u>	<u>339,226</u>	<u>349,875</u>
Total - Secondary		<u>35,500</u>	<u>39,500</u>	<u>10,500</u>	<u>339,226</u>	<u>349,875</u>

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Proposed Budget
Department: Human Resources (3900)					
1000 Direct Instruction					
100 Employee Salaries		20,000	20,000		
200 Employee Benefits		15,000	15,000		
Total - 1000	0	35,000	35,000	0	0
2210 Improvement of Instruction					
100 Employee Salaries	13,048	13,048	13,048		
200 Employee Benefits	999				
Total - 2210	14,047	13,048	13,048	0	0
2800 Support Services - Central					
100 Employee Salaries	526,120	606,635	701,635	856,431	890,688
200 Employee Benefits	199,304	215,229	275,229	304,000	310,080
300 Professional Services	15,000	35,000	252,000	200,000	208,089
400 Purchased Property Services	3,450	3,450	7,950	10,850	15,153
500 Other Purchased Services	59,250	32,250	40,500	248,000	32,700
600 Supplies	94,896	128,312	138,162	97,587	85,603
700 Equipment					
800 Other Objects	25,495	25,495	25,240	22,455	11,300
Total - 2800	923,515	1,046,371	1,440,716	1,739,323	1,553,613
2900 Support Services - Other					
100 Personal Services	131,135				
200 Employee Benefits	9,827				
Total - 2900	140,962	0	0	0	0
Total - Human Resources	1,078,524	1,094,419	1,488,764	1,739,323	1,553,613

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Proposed Budget
Department: Finance (4000)					
2210 Improvement of Instruction					
100 Employee Salaries					
200 Employee Benefits					
500 Other Purchased Services					
800 Other Objects					
Total - 2210	0	0	0	0	0
2500 Support Services - Business					
100 Employee Salaries	283,716	461,336	551,336	547,954	584,872
200 Employee Benefits	112,553	173,313	203,313	229,000	238,580
300 Professional Services					
300 Professional Services			5,000	5,000	5,000
400 Purchased Property Services	2,500	2,500	2,500	3,500	3,500
500 Other Purchased Services	20,500	21,000	21,000	22,800	11,740
600 Supplies	48,400	58,000	61,400	70,900	70,900
700 Equipment					
800 Other Objects	8,500	8,500	8,500	8,400	8,400
Total - 2500	476,169	724,649	853,049	887,554	922,992
2900 Support Services - Other					
200 Employee Benefits		30,000	30,000		30,000
Total - 2900	0	30,000	30,000	0	30,000
5000 Transfers to/(from) Other Funds					
900 Workers Comp./PreK/(ASP)	495,000	470,000	470,000	170,000	170,000
Total - 5000	495,000	470,000	470,000	170,000	170,000
Total - Finance	476,169	754,649	883,049	887,554	952,992

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Proposed Budget
Department: Administrative Technology (4100)					
2800 Support Services - Central					
100 Employee Salaries	205,242	114,585	114,585	245,004	254,804
200 Employee Benefits	76,989	41,698	41,698	96,102	98,024
300 Professional Services	71,250	59,250	59,250	59,250	15,000
400 Purchased Property Services	0	0	0		0
500 Other Purchased Services	79,660	79,660	79,660	83,696	77,000
600 Supplies	204,350	215,200	215,200	185,703	219,418
700 Equipment	0	0	0		0
800 Other Objects	800	800	800	975	1,725
Total - 2800	<u>638,291</u>	<u>511,193</u>	<u>511,193</u>	<u>670,730</u>	<u>665,971</u>
Total - Administrative Technology	<u>638,291</u>	<u>511,193</u>	<u>511,193</u>	<u>670,730</u>	<u>665,971</u>

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Proposed Budget
Department: School & Community Services (4200)					
2800 Support Services - Central					
100 Employee Salaries	172,085	63,469	63,469	199,275	217,246
200 Employee Benefits	55,131	15,056	15,056	67,000	68,340
300 Professional Services	54,500	56,000	74,600	70,000	70,000
400 Purchased Property Services	0	0	0	15,000	17,000
500 Other Purchased Services	61,300	36,800	100,750	102,200	85,800
600 Supplies	10,750	9,350	24,318	29,184	22,297
800 Other Objects	14,000	13,000	5,650	6,250	3,815
Total - 2800	<u>367,766</u>	<u>193,675</u>	<u>283,843</u>	<u>488,909</u>	<u>484,498</u>
Total - School & Community Services	<u>367,766</u>	<u>193,675</u>	<u>283,843</u>	<u>488,909</u>	<u>484,498</u>

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Proposed Budget
Department: Psychological Services (4300)					
2100 Pupil Services					
100 Employee Salaries	328,911	336,282	336,282	182,061	189,343
200 Employee Benefits	142,848	134,011	134,011	102,444	104,493
300 Professional Services	3,500	2,500	2,000	1,000	500
400 Purchased Property Services	2,400	2,400	0		
500 Other Purchased Services	3,000	2,500	3,000	3,000	2,200
600 Supplies	14,000	15,500	17,900	18,900	20,430
800 Other Objects	2,500	2,500	2,500	2,500	1,000
Total - 2100	497,159	495,693	495,693	309,905	317,966
Total - Psychological Services	497,159	495,693	495,693	309,905	317,966

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

		2020-21	2021-22	2022-23	2023-24	2024-25
		Actual	Actual	Actual	Adopted Budget	Proposed Budget
Department: Student Services (4500)						
1000 Direct Instruction						
100	Employee Salaries	0	0	0	0	
200	Employee Benefits	0	0	0	0	
300	Professional Services	30,000	15,000	15,000	6,000	5,700
500	Other Purchased Services	2,000	1,000	2,000	500	400
	Total - 1000	<u>32,000</u>	<u>16,000</u>	<u>17,000</u>	<u>6,500</u>	<u>6,100</u>
2100 Pupil Services						
100	Employee Salaries	543,699	534,757	534,757	725,891	754,927
200	Employee Benefits	222,636	219,703	219,703	364,474	371,763
300	Professional Services	4,000	4,000	4,500	6,000	6,000
400	Purchased Property Services	4,900	4,900	4,500	4,500	4,500
500	Other Purchased Services	2,500	2,500	1,500	4,000	5,000
600	Supplies	12,000	12,000	12,000	15,000	13,000
700	Equipment					
800	Other Objects					
800	Other Objects	0	0			
	Total - 2100	<u>789,735</u>	<u>777,860</u>	<u>776,960</u>	<u>1,119,865</u>	<u>1,155,190</u>
2210 Improvement of Instruction						
100	Employee Salaries	147,998	66,081	66,081	46,223.00	70,872
200	Employee Benefits	46,050	7,833	7,833	1,777	1,813
500	Other Purchased Services	2,000	2,000	1,500	4,000	5,000
600	Supplies	0	0	0		
800	Other Objects	4,000	4,000	3,000	6,000	4,100
	Total - 2210	<u>200,048</u>	<u>79,913</u>	<u>78,413</u>	<u>58,000</u>	<u>81,784</u>
2300 General Administration						
500	Other Purchased Services	25,000	25,000	0	0	0
	Total - 2300	<u>25,000</u>	<u>25,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total - Pupil Services		<u>1,046,783</u>	<u>898,773</u>	<u>872,373</u>	<u>1,184,365</u>	<u>1,243,075</u>

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Proposed Budget
Department: E.D. Student Support Services (4525)					
1000 Direct Instruction					
100 Employee Salaries					
200 Employee Benefits					
300 Professional Services					
500 Other Purchased Services					
Total - 1000	0	0	0	0	0
2100 Pupil Services					
100 Employee Salaries					
200 Employee Benefits					
300 Professional Services					
400 Purchased Property Services					3,200
500 Other Purchased Services					
600 Supplies					
800 Other Objects					
Total - 2100	0	0	0	0	3,200
2210 Improvement of Instruction					
100 Employee Salaries					
200 Employee Benefits					
300 Professional Services					
500 Other Purchased Services			1,500	3,500	3,250
600 Supplies			3,500	4,000	2,400
800 Other Objects			3,500	3,500	1,600
Total - 2210	0	0	8,500	11,000	7,250
2300 General Administration					
500 Other Purchased Services					
Total - 2300	0	0	0	0	0
 Total - Pupil Services	 0	 0	 8,500	 11,000	 10,450

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Proposed Budget
Department: Counseling (4550)					
1000 Direct Instruction					
100 Employee Salaries					
200 Employee Benefits					
300 Professional Services					
500 Other Purchased Services					
600 Supplies					
700 Equipment					
800 Other Objects					
Total - 1000	0	0	0	0	0
2100 Pupil Services					
100 Personal Services					
200 Employee Benefits					
Total - 2100	0	0	0	0	0
2210 Improvement of Instruction					
100 Employee Salaries				132,762	138,401
200 Employee Benefits				47,500	64,383
300 Professional Services			26,300	26,300	22,000
400 Purchased Property Services					
500 Other Purchased Services			6,500	9,000	9,400
600 Supplies			2,200	23,000	22,000
800 Other Objects			6,930	7,060	7,060
Total - 2210	0	0	41,930	245,622	263,244
Total - Counseling	0	0	41,930	245,622	263,244

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Proposed Budget
Department: School Nurse (4600)					
2100 Pupil Services					
100 Employee Salaries	416,001	457,253	457,253	395,862	641,696
200 Employee Benefits	200,635	211,159	211,159	211,786	216,022
300 Professional Services	600	600	600	7,000	6,650
500 Other Purchased Services	2,000	1,750	3,800	4,500	4,275
600 Supplies	29,600	29,600	29,600	30,500	25,975
800 Other Objects	3,000	3,000	1,300	1,500	1,425
Total - 2100	<u>651,836</u>	<u>703,362</u>	<u>703,712</u>	<u>651,148</u>	<u>896,043</u>
Total - School Nurse	<u>651,836</u>	<u>703,362</u>	<u>703,712</u>	<u>651,148</u>	<u>896,043</u>

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

Department: ESOL (4700)	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Proposed Budget
1000 Direct Instruction					
100 Employee Salaries	404,995	396,792	396,792	432,256	473,270
200 Employee Benefits	174,413	174,743	174,743	217,241	221,586
300 Professional Services	2,500	2,500	2,500		
500 Other Purchased Services	0	0	0		
600 Supplies	7,900	7,900	7,900		
700 Equipment					
800 Other Objects					
Total - 1000	<u>589,808</u>	<u>581,935</u>	<u>581,935</u>	<u>649,497</u>	<u>694,856</u>
2100 Pupil Services					
100 Personal Services					
200 Employee Benefits					
300 Professional Services					
400 Purchased Property Services					
500 Other Purchased Services					8,726
600 Supplies	200	200	200		6335
700 Equipment					
800 Other Objects					
Total - 2100	<u>200</u>	<u>200</u>	<u>200</u>	<u>0</u>	<u>15,061</u>
2210 Improvement of Instruction					
100 Employee Salaries	98,470	98,470	98,470	111,423	115,880
200 Employee Benefits	37,258	37,336	37,336	49,457	50,446
300 Professional Services	5,000	5,000	5,000		2,375
500 Other Purchased Services	5,200	5,200	5,200		
600 Supplies	500	500	500		
800 Other Objects	3,000	3,000	3,000		
Total - 2210	<u>149,428</u>	<u>149,506</u>	<u>149,506</u>	<u>160,880</u>	<u>168,701</u>
2900 Support Services - Other					
100 Personal Services	23,356	23,356	23,356		0
200 Employee Benefits	17,301	17,288	17,288		0
Total - 2900	<u>40,657</u>	<u>40,644</u>	<u>40,644</u>	<u>0</u>	<u>0</u>
Total - ESOL	<u>780,093</u>	<u>772,285</u>	<u>772,285</u>	<u>810,377</u>	<u>878,618</u>

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Proposed Budget
Department: Vocational Education (4800)					
1000 Direct Instruction					
100 Employee Salaries	0	0	0	5,000	
200 Employee Benefits	0	0	0		
300 Professional Services	0	0	0	5,000	12,000
400 Purchased Property Services	6,000	6,000	0		
500 Other Purchased Services	12,500	12,500	20,000	56,700	131,703
600 Supplies	95,500	109,000	111,000	71,000	
700 Equipment		25,000	25,000	10,000	
800 Other Objects	5,000	5,000	5,000	3,000	
Total - 1000	119,000	157,500	161,000	150,700	143,703
2210 Improvement of Instruction					
100 Employee Salaries	101,895	105,498	105,498	194,008	201,768
200 Employee Benefits	26,395	27,329	27,329	85,606	87,318
300 Professional Services	0	0	0		
400 Purchased Property Services					3000
500 Other Purchased Services	0	0	0		500
600 Supplies					
700 Equipment					
800 Other Objects	0	0	0		1,500
Total - 2210	128,290	132,827	132,827	279,614	294,086
Total - Vocational	247,290	290,327	293,827	430,314	437,789

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

		2020-21	2021-22	2022-23	2023-24	2024-25
		Actual	Actual	Actual	Adopted Budget	Proposed Budget
Department: Instructional Technology (5000)						
1000 Direct Instruction						
100	Employee Salaries	713,651	751,209	751,209	743,069	772,792
200	Employee Benefits	277,087	332,593	332,593	383,088	390,750
600	Supplies		60,000			
Total - 1000		990,738	1,143,802	1,083,802	1,126,157	1,163,542
2210 Improvement of Instruction						
100	Employee Salaries	149,633	47,829	47,829	171,928	178,805
200	Employee Benefits	62,135	12,767	12,767	66,352	67,679
300	Professional Services	25,900	68,265	25,900	25,900	24,605
400	Purchased Property Services	1,500	1,500	1,500	1,500	1,425
500	Other Purchased Services	24,700	24,700	24,700	24,700	23,465
600	Supplies	542,713	615,792	707,197	831,268	789,704
700	Equipment					0
800	Other Objects	20,925	20,925	20,925	20,925	19,879
Total - 2210		827,506	791,779	840,819	1,142,573	1,105,562
2600 Maintenance and Operation of Plant						
500	Other Purchased Services	335,288	377,329	409,650	390,313	370,798
600	Supplies					
		335,288	377,329	409,650	390,313	370,798
Total - Instructional Technology		2,153,532	2,312,910	2,334,271	2,659,043	2,639,902

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Proposed Budget
Department: Mental Health & Positive Student Supports (5100)					
1000 Direct Instruction					
100 Employee Salaries					
200 Employee Benefits					
300 Professional Services					
500 Other Purchased Services			16,400	17,000	
600 Supplies			24,855	9,990	
700 Equipment					
800 Other Objects					
Total - 1000	0	0	41,255	26,990	
2100 Pupil Services					
100 Personal Services					15615
200 Employee Benefits					
300 Professional Services					
400 Purchased Property Services					
500 Other Purchased Services					38,500
600 Supplies					8,495
700 Equipment					
800 Other Objects					
Total - 2100	0	0	0	0	62,610
2210 Improvement of Instruction					
100 Employee Salaries				152,820	
200 Employee Benefits				49,400	
300 Professional Services				14,000	6,000
400 Purchased Property Services			4,000	4,000	4,000
500 Other Purchased Services			26,550	23,450	20,700
600 Supplies			64,161	55,505	45,055
800 Other Objects			29,115	25,995	23,966
Total - 2210	0	0	123,826	325,170	99,721
Total - Curriculum	0	0	165,081	352,160	162,331

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Proposed Budget
School: Gifted Program (5300)					
1000 Direct Instruction					
100 Employee Salaries	293,429	300,923	300,923	239,669	249,256
200 Employee Benefits	110,596	113,135	113,135	103,260	105,325
500 Other Purchased Services	415	415	800	800	760
600 Supplies	17,770	17,770	12,000	12,000	11,400
800 Other Objects	85	85			
Total - 1000	422,295	432,328	426,858	355,729	366,741
2210 Improvement of Instruction					
500 Other Purchased Services	400	400	0		
800 Other Objects	600	600	1,500	1,875	1,781
Total - 2210	1,000	1,000	1,500	1,875	1,781
2400 School Administration					
100 Employee Salaries	30,734	32,225	32,225	35,727	37,156
200 Employee Benefits	8,087	8,506	8,506	24,119	24,601
400 Purchased Property Services	1,700	1,700	1,500	1,800	1,710
Total - 2400	40,521	42,432	42,232	61,646	63,467
Total - Gifted	463,816	475,760	470,590	419,250	431,989

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2020-21 Actual	2021-22 Actual	2022-23 Actual	Special Programs 2023-24 Adopted Budget	Pre-K 2024-25 Proposed Budget
Department: Special Programs (5400)					
Department: Pre-K (5400)					
1000 Direct Instruction					
100 Employee Salaries					
200 Employee Benefits					
300 Professional Services					
500 Other Purchased Services			137,900	114,441	
600 Supplies			174,700	94,250	
700 Equipment					
800 Other Objects					
Total - 1000	0	0	312,600	208,691	0
2100 Pupil Services					
100 Personal Services					
200 Employee Benefits					
Total - 2100	0	0	0	0	0
2210 Improvement of Instruction					
100 Employee Salaries				176,306	183,358
200 Employee Benefits					53,950
300 Professional Services			18,000	28,900	
400 Purchased Property Services			4,000		
500 Other Purchased Services			42,800	49,300	
600 Supplies			12,050	12,100	
800 Other Objects			10,000	16,070	
Total - 2210	0	0	86,850	282,676	237,308
Total - Curriculum	0	0	399,450	491,367	237,308

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Proposed Budget
Department: MTSS (5500)					
1000 Direct Instruction					
100 Employee Salaries				2,000	
200 Employee Benefits					
300 Professional Services					
500 Other Purchased Services					
600 Supplies			3,000	3,000	
700 Equipment					
800 Other Objects					
Total - 1000	0	0	3,000	5,000	0
2100 Pupil Services					
100 Personal Services					
200 Employee Benefits					
300 Professional Services					
400 Purchased Property Services					
500 Other Purchased Services					
600 Supplies					2,850
700 Equipment					
800 Other Objects					
Total - 2100	0	0	0	0	2,850
2210 Improvement of Instruction					
100 Employee Salaries				99,000	104,860
200 Employee Benefits				60,000	61,200
300 Professional Services			10,500	10,500	8,669
400 Purchased Property Services					
500 Other Purchased Services				1,000	4,228
600 Supplies			3,000	6,150	5,700
800 Other Objects			3,000	1,000	1,468
Total - 2210	0	0	16,500	177,650	186,125
Total - Curriculum	0	0	19,500	182,650	188,975

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Proposed Budget
Department: Middle School Athletics (5600)					
2900 Support Services - Other					
100 Employee Salaries	50,000	50,000	50,000	171,000	177,840
200 Employee Benefits	8,727	8,727	8,727	64,727	66,022
300 Professional Services	60,000	60,000	64,600	64,600	64,600
Total - 2900	118,727	118,727	123,327	300,327	308,462
Total - Middle School Athletics	118,727	118,727	123,327	300,327	308,462

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

Fine Arts (5700)	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Proposed Budget
1000 Direct Instruction					
100 Employee Salaries					
200 Employee Benefits					
300 Professional Services					
400 Purchased Property Services					
500 Other Purchased Services					
600 Supplies					
700 Equipment					
800 Other Objects					
Total - 1000	0	0	0	0	0
2100 Pupil Services					
100 Personal Services					
200 Employee Benefits					
300 Professional Services					
400 Purchased Property Services					
500 Other Purchased Services				23,380	18,988
600 Supplies				89,150	84,891
700 Equipment				0	0
800 Other Objects				2,370	2,370
Total - 2100	0	0	0	114,900	106,249
2210 Improvement of Instruction					
100 Employee Salaries					
200 Employee Benefits					
300 Professional Services				6500	8500
400 Purchased Property Services					
500 Other Purchased Services					
600 Supplies				750	700
700 Equipment					
800 Other Objects					
Total - 2210	0	0	0	7,250	9,200
Total - Fine Arts	0	0	0	122,150	115,449

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

		2020-21	2021-22	2022-23	2023-24	2024-25
		Actual	Actual	Actual	Adopted Budget	Proposed Budget
Department: Student Transportation Services (8012)						
2700 Student Transportation Services						
100	Employee Salaries	2,592,337	2,682,690	2,682,690	2,685,399	2,792,815
200	Employee Benefits	1,128,334	1,171,559	1,171,559	1,088,588	1,110,360
300	Professional Services	20,000	23,000	26,000	30,000	28,750
400	Purchased Property Services	388,000	388,000	389,500	395,500	382,612
500	Other Purchased Services	301,981	289,981	333,529	374,438	373,874
600	Supplies	553,705	558,673	681,500	717,100	655,950
700	Equipment		40,000	40,000	0	0
800	Other Objects	4,000	4,000	2,500	1,500	1,425
	Total - 2700	<u>4,988,357</u>	<u>5,157,903</u>	<u>5,327,278</u>	<u>5,292,525</u>	<u>5,345,786</u>
Total - Student Transportation		<u>4,988,357</u>	<u>5,157,903</u>	<u>5,327,278</u>	<u>5,292,525</u>	<u>5,345,786</u>

Griffin-Spalding County School System
 General Fund - Expenditure Budget by Cost Center by Function and Object Class

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Proposed Budget
Department: Maintenance & Facilities (8013)					
2600 Maintenance and Operation of Plant					
100 Employee Salaries	2,566,465	2,709,237	2,709,237	2,714,420	2,822,997
200 Employee Benefits	1,080,017	1,087,711	1,087,711	1,124,478	1,146,968
300 Professional Services	88,160	87,950	100,250	102,800	102,785
400 Purchased Property Services	1,661,850	1,610,350	1,680,075	1,722,250	1,516,275
500 Other Purchased Services	248,450	254,700	275,259	302,275	361,610
600 Supplies	2,613,150	2,805,000	2,843,400	2,913,250	2,777,750
700 Equipment	136,500	135,000	153,000	123,500	123,500
800 Other Objects	3,750	4,000	4,000	4,250	4,700
Total - 2600	8,398,342	8,693,949	8,852,933	9,007,223	8,856,584
4000 Facilities Acquisition and Construction					
700 Equipment					
Total - 4000	0	0	0	0	0
Total - Maintenance	8,398,342	8,693,949	8,852,933	9,007,223	8,856,584

Section 5 – Staffing Projection

	Projected	Base	EIP	E.D.	Lowest	FY25	FY24				Specials	Specials
<i>Elementary</i>	Enrollment with Pre-K	Allotment	Allotment	Allotment	Achieving	Non-PreK	Current	Change			Teacher	Para
Anne Street	328	11.28	1.69	0.54	0.75	14	15	-1			2	
Atkinson	386	13.62	2.80	0.69	0.75	18	19	-1			2	
Beaverbrook	303	9.39	4.56	0.38	0.50	15	14	1			2	
Cowan E.	555	17.97	6.28	0.71	0.50	25	25	0			2	1
Crescent	460	16.51	3.62	0.35	0.25	21	18	3			2	
Futral	624	21.74	6.13	0.58	0.25	29	27	2			3	
Jackson Road	371	13.90	0.90	0.46	0.50	16	16	0			3	
Jordan Hill	394	11.21	3.50	0.41	0.50	16	15	1			2	
Moore	350	11.03	4.29	0.61	0.75	17	18	-1			2	
Moreland Road	473	9.39	12.87	0.55	0.50	23	19	4			2	1
Orrs	523	20.24	1.65	0.70	0.75	23	24	-1	7		3	1
<i>Middle</i>	Enrollment	Base		E.D.	Lowest							
		Allotment	Reading	Allotment	Achieving							
Carver	461	17.60	1.0	0.461	0.5	20	20	0			5	1
Cowan Middle	568	20.45	1.0	0.643	1.0	23	23	0			6	1
Kennedy	409	15.25	1.0	0.454	1.0	18	20	-2			5	1
Rehoboth	543	20.89	1.0	0.515	0.5	23	24	-1	-3		6	1
<i>High</i>	Enrollment	Regular		E.D.	A.P.	Remedial	Regular	Elective	Total	Current	Change	
		Allotment	Reading	Allotment	Allotment	Allotment	Total (Rounded)	Allotment	Earned	Allotment		
Griffin High	1373	34	1	0.775	1.335	0.00	38.00	30.5	68.5	69.5	-1	
Spalding High	1243	31	1	0.456	2.65	0.00	35.00	26.5	61.5	61.5	0	-1
AZK Academy							5.5	1	6.5			
AZK Achievement							8.5		8.5			

3.0

Griffin-Spalding County School System
 Current Staff
 FY24

Department	Superintendent	Deputy Superintendent	Executive Director	Director	Asst. Director	Coordinator	Safety Supervisor	Social Worker	School Nurse	Psychologist	Custodian	Maintenance	Mechanic	Support/Clerical	Bus Driver	Speech Therapist	Occupational Therapist	Climate Specialists
Superintendent	1	1												2				
Instructional Services			1	5		10								9.5		8	1	
District Operations			0			1								0				
Human Resources			1	2		1								7				
Finance			1		1									6				
Maintenance				1		1					71	16		1				
Transportation				1	1		2						2	19	72			
Administrative Tech				1										2				
Instructional Tech				1										13				
Student Services				1		1		5	1	4				5				3
Communications and Partnerships			1											1				
Totals	1	1	4	12	2	14	2	5	1	4	71	16	2	65.5	72	8	1	3

Note: Instructional Services Includes Special Education

Section 6 – Salary Schedules

At the time of publication of this Budget Book, we were still waiting on the official approval for salaries from the Governor for FY25. The current salary schedules for FY24 have been inserted and the new ones will be communicated as soon as we have them ready.

**Griffin-Spalding County School System
190-Day Teacher Salary Schedule
Year: 2023-2024**

*GSCS Utilizes the "Years" Row for Step Placement & Progression

Years*	0-2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23+	
Salary Step	E	1	2	3	4	5	6	7	7	L1	L1	L2	L2	L3	L3	L4	L4	L5	L5	L6	L7		
I-2																							
State	40,155.00	41,150.00	42,174.00	43,229.00	44,317.00	45,437.00	46,589.00	47,777.00	47,777.00	49,000.00	49,000.00	50,259.00	50,259.00	51,557.00	51,557.00	52,893.00	52,893.00	54,270.00	54,270.00	55,688.00	55,688.00	55,688.00	
Local	4,068.00	3,411.00	3,505.00	3,601.00	3,700.00	3,803.00	3,909.00	4,018.00	4,223.00	4,366.00	4,371.00	4,569.00	4,569.00	4,697.00	4,877.00	5,014.00	5,046.00	5,460.00	5,460.00	5,613.00	5,613.00	5,613.00	55,688.00
Total	44,223.00	44,561.00	45,679.00	46,830.00	48,017.00	49,240.00	50,498.00	51,795.00	52,000.00	53,366.00	53,371.00	54,828.00	54,828.00	56,254.00	56,434.00	57,907.00	57,939.00	59,730.00	59,730.00	61,301.00	61,301.00	61,301.00	62,877.00
II-4																							
State	39,218.00	39,218.00	39,218.00	39,218.00	39,218.00	39,218.00	39,218.00	39,218.00	39,218.00	39,218.00	39,218.00	39,218.00	39,218.00	39,218.00	39,218.00	39,218.00	39,218.00	39,218.00	39,218.00	39,218.00	39,218.00	39,218.00	
Local	3,961.00	3,961.00	3,961.00	3,961.00	4,012.00	4,192.00	4,275.00	4,361.00	4,447.00	4,541.00	4,632.00	4,894.00	4,894.00	4,996.00	5,036.00	5,145.00	5,424.00	5,542.00	5,542.00	5,667.00	5,667.00	5,667.00	39,218.00
Total	43,179.00	43,179.00	43,179.00	43,179.00	43,230.00	43,410.00	43,493.00	43,579.00	43,665.00	43,759.00	43,850.00	44,112.00	44,112.00	44,214.00	44,254.00	44,363.00	44,642.00	44,760.00	44,760.00	44,885.00	44,885.00	44,885.00	44,952.00
III-5																							
State	43,309.00	44,398.00	45,520.00	46,676.00	48,263.00	49,501.00	51,414.00	52,746.00	52,746.00	54,118.00	54,118.00	55,532.00	55,532.00	56,987.00	56,987.00	58,487.00	58,487.00	60,031.00	60,031.00	61,622.00	61,622.00	61,622.00	
Local	4,418.00	3,707.00	3,810.00	3,916.00	4,059.00	4,173.00	4,344.00	4,468.00	4,468.00	4,589.00	4,589.00	4,720.00	4,720.00	4,850.00	4,850.00	4,989.00	4,989.00	5,127.00	5,127.00	5,269.00	5,269.00	5,269.00	43,309.00
Total	47,727.00	48,105.00	49,330.00	50,592.00	52,322.00	53,674.00	55,758.00	57,214.00	57,214.00	58,707.00	58,707.00	60,252.00	60,252.00	61,837.00	61,837.00	63,476.00	63,476.00	65,158.00	65,158.00	66,891.00	66,891.00	66,891.00	68,283.00
IV-6																							
State	48,755.00	50,007.00	51,298.00	52,627.00	54,451.00	55,875.00	58,074.00	59,607.00	59,607.00	61,184.00	61,184.00	62,810.00	62,810.00	64,484.00	64,484.00	66,209.00	66,209.00	67,985.00	67,985.00	69,815.00	69,815.00	69,815.00	
Local	5,022.00	4,216.00	4,335.00	4,458.00	4,623.00	4,749.00	4,948.00	5,090.00	5,090.00	5,231.00	5,231.00	5,377.00	5,377.00	5,533.00	5,533.00	5,687.00	5,687.00	5,847.00	5,847.00	6,011.00	6,011.00	6,011.00	48,755.00
Total	53,777.00	54,223.00	55,633.00	57,085.00	59,074.00	60,624.00	63,022.00	64,697.00	64,697.00	66,415.00	66,415.00	68,187.00	68,187.00	70,017.00	70,017.00	71,896.00	71,896.00	73,832.00	73,832.00	75,826.00	75,826.00	75,826.00	77,327.00
V-7																							
State	54,183.00	55,599.00	57,057.00	58,558.00	60,620.00	62,229.00	64,715.00	66,446.00	66,446.00	68,229.00	68,229.00	70,066.00	70,066.00	71,958.00	71,958.00	73,907.00	73,907.00	75,914.00	75,914.00	77,982.00	77,982.00	77,982.00	
Local	5,624.00	4,726.00	4,856.00	4,995.00	5,177.00	5,327.00	5,553.00	5,708.00	5,708.00	5,868.00	5,868.00	6,033.00	6,033.00	6,210.00	6,210.00	6,386.00	6,386.00	6,567.00	6,567.00	6,753.00	6,753.00	6,753.00	54,183.00
Total	59,807.00	60,325.00	61,913.00	63,553.00	65,797.00	67,556.00	70,268.00	72,154.00	72,154.00	74,097.00	74,097.00	76,099.00	76,099.00	78,168.00	78,168.00	80,293.00	80,293.00	82,481.00	82,481.00	84,735.00	84,735.00	84,735.00	86,318.00
VI-4																							
State	41,092.00	42,116.00	43,169.00	44,254.00	45,745.00	46,908.00	48,704.00	49,955.00	49,955.00	51,244.00	51,244.00	52,571.00	52,571.00	53,937.00	53,937.00	55,346.00	55,346.00	56,796.00	56,796.00	58,291.00	58,291.00	58,291.00	
Local	4,171.00	3,500.00	3,596.00	3,695.00	3,829.00	3,936.00	4,101.00	4,216.00	4,216.00	4,330.00	4,330.00	4,397.00	4,679.00	4,811.00	4,849.00	4,981.00	5,258.00	5,407.00	5,407.00	5,561.00	5,561.00	5,561.00	41,092.00
Total	45,263.00	45,616.00	46,765.00	47,949.00	49,574.00	50,844.00	52,805.00	54,171.00	54,171.00	55,574.00	55,574.00	57,250.00	57,250.00	58,748.00	58,786.00	60,327.00	60,604.00	62,203.00	62,203.00	63,852.00	63,852.00	63,852.00	65,566.00
VII-5																							
State	46,207.00	47,383.00	48,595.00	49,842.00	51,556.00	52,892.00	54,957.00	56,397.00	56,397.00	57,879.00	57,879.00	59,405.00	59,405.00	60,976.00	60,976.00	62,596.00	62,596.00	64,264.00	64,264.00	65,982.00	65,982.00	65,982.00	
Local	4,778.00	4,013.00	4,121.00	4,237.00	4,393.00	4,512.00	4,699.00	4,828.00	4,828.00	4,966.00	4,966.00	5,103.00	5,103.00	5,244.00	5,244.00	5,390.00	5,628.00	6,028.00	6,201.00	6,201.00	6,374.00	6,374.00	46,207.00
Total	50,985.00	51,396.00	52,716.00	54,079.00	55,949.00	57,404.00	59,656.00	61,225.00	61,225.00	62,845.00	62,845.00	64,508.00	64,508.00	66,220.00	66,220.00	67,986.00	68,624.00	70,465.00	70,465.00	72,356.00	72,356.00	72,356.00	74,250.00
VIII-6																							
State	51,304.00	52,633.00	54,002.00	55,411.00	57,347.00	58,858.00	61,192.00	62,817.00	62,817.00	64,492.00	64,492.00	66,217.00	66,217.00	67,994.00	67,994.00	69,824.00	69,824.00	71,709.00	71,709.00	73,650.00	73,650.00	73,650.00	
Local	5,305.00	4,458.00	4,579.00	4,710.00	4,886.00	5,021.00	5,232.00	5,377.00	5,377.00	5,533.00	5,533.00	5,688.00	5,688.00	5,847.00	5,847.00	6,012.00	6,724.00	6,920.00	6,920.00	7,115.00	7,115.00	7,115.00	51,304.00
Total	56,609.00	57,091.00	58,581.00	60,121.00	62,233.00	63,879.00	66,424.00	68,194.00	68,194.00	70,025.00	70,025.00	71,905.00	71,905.00	73,841.00	73,841.00	75,836.00	76,548.00	78,629.00	78,629.00	80,765.00	80,765.00	80,765.00	82,878.00
IX-7																							
State	56,177.00	57,652.00	59,172.00	60,737.00	62,886.00	64,563.00	67,153.00	68,958.00	68,958.00	70,816.00	70,816.00	72,731.00	72,731.00	74,703.00	74,703.00	76,733.00	76,733.00	78,825.00	78,825.00	80,981.00	80,981.00	80,981.00	
Local	5,848.00	4,912.00	5,047.00	5,193.00	5,383.00	5,540.00	5,768.00	5,937.00	5,937.00	6,104.00	6,104.00	6,277.00	6,277.00	6,454.00	6,454.00	6,637.00	7,428.00	7,638.00	7,638.00	7,855.00	7,855.00	7,855.00	56,177.00
Total	62,025.00	62,564.00	64,219.00	65,930.00	68,269.00	70,103.00	72,921.00	74,895.00	74,895.00	76,920.00	76,920.00	79,008.00	79,008.00	81,157.00	81,157.00	83,370.00	84,161.00	86,463.00	86,463.00	88,836.00	88,836.00	88,836.00	91,168.00

Griffin-Spalding County School System
 Job Title and Administrative Salary Schedule Rankings
 Fiscal Year 2025

Deputy Superintendent	AS-51
Executive Director of Student Support Services	AS-50
Chief Financial Officer	AS-50
Executive Director of Human Resources	AS-50
Executive Director of Teacher & Leader Effectiveness	AS-50
Executive Officer of Schools K-12	AS-49
Executive Officer of Elementary/Secondary Education	AS-49
High School Principal	AS-49
Executive Director of Communications & Partnerships	AS-47
Director of Teaching & Learning	AS-47
Middle School Principal	AS-47
GNETS Director	AS-47
Griffin Region College and Career Academy Director	AS-47
Director of Facilities and Maintenance	AS-46
Director of Student Services	AS-46
Director of Special Education	AS-46
Director of Strategic Talent Management	AS-46
Elementary School Principal	AS-45
A.Z. Kelsey Academy Program Director	AS-45
Director of Technology	AS-44
Director of Leadership Development	AS-44
Director of Transportation	AS-44
Director of School Nutrition Services	AS-44
Director of Evaluation & Accountability	AS-44
Director of Federal Programs	AS-44
Assistant Director of Accounting	AS-42
Mental Health and Positive Student Supports Coordinator	AS-42
Budget and Procurement Analyst	AS-40
Maintenance Supervisor	AS-40
Nutrition and Wellness Coordinator	AS-40
School Safety Officer	AS-40
Network Services Manager	AS-40
Truancy Officer	AS-40
High School Assistant Principal for Instruction (API) Including GRCCA	AS-36
High School Assistant Principal (215)	AS-35
Middle School Assistant Principal (210)	AS-34
A.Z. Kelsey Academy Assistant Director (210)	AS-33
Elementary School Assistant Principal (210)	AS-33
Nursing Supervisor (210)	AS-30
Coordinator - Elementary After School Program (210)	AS-30
Coordinator - Special Education (215)	AS-27
Coordinator - Advanced Learning (215)	AS-26
Coordinator - Assessment, Data & Program Evaluation (215)	AS-26
Coordinator - CTAE (215)	AS-26
Coordinator - Pre-Kindergarten/ESOL/Title III Coordinator (215)	AS-26
Curriculum Coordinator	AS-26
Coordinator - Counseling (215)	AS-21
Coordinator - Human Resources (230)	AS-20
Assistant Director of Transportation	AS-20

Griffin-Spalding County School System

Salary Schedule - Administrative

Year: 2023-2024

**Based on 2023-2024 expansion of salary scale (previously capped at Step 14), Step 15 is the new highest step placement and will progress each following school year. Step number does not correspond to years of service.*

Rank	Step	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	*15	16	17	18	19	20	21	22	23+	
AS-33	210	70,481	72,055	74,031	76,054	78,153	80,316	82,537	84,823	87,168	89,608	92,109	94,686	97,342	100,074	102,900	104,958	107,058	109,200	111,384	113,612	115,884	118,202	120,566	122,977	
AS-34	210	72,055	74,031	76,054	78,153	80,316	82,537	84,823	87,168	89,608	92,109	94,686	97,342	100,074	102,900	105,803	107,919	110,078	112,279	114,524	116,815	119,152	121,535	123,966	126,445	
AS-35	215	74,031	76,054	78,153	80,316	82,537	84,823	87,168	89,608	92,109	94,686	97,342	100,074	102,900	105,803	108,799	110,974	113,193	115,457	117,766	120,123	122,524	124,975	127,474	130,024	
AS-36	220	75,753	77,823	79,970	82,183	84,456	86,797	89,195	91,692	94,250	96,888	99,605	102,401	105,292	108,264	111,329	113,555	115,826	118,142	120,505	122,916	125,374	127,882	130,438	133,047	
AS-40	230	63,039	64,739	66,483	68,288	70,141	72,055	74,031	76,054	78,153	80,316	82,537	84,823	87,168	89,608	92,109	94,686	97,342	100,074	102,074	104,116	106,198	108,321	110,487	112,698	114,952
AS-41	230	68,288	70,141	72,055	74,031	76,054	78,153	80,316	82,537	84,823	87,168	89,608	92,109	94,686	97,342	100,074	102,074	104,116	106,198	108,321	110,487	112,698	114,952	117,251	119,596	
AS-42	230	76,054	78,153	80,316	82,537	84,823	87,168	89,608	92,109	94,686	97,342	100,074	102,900	105,803	108,799	111,885	114,124	116,405	118,733	121,107	123,528	125,999	128,519	131,089	133,711	
AS-43	230	78,153	80,316	82,537	84,823	87,168	89,608	92,109	94,686	97,342	100,074	102,900	105,803	108,799	111,885	115,006	117,307	119,653	122,045	124,485	126,974	129,513	132,103	134,745	137,440	
AS-44	230	80,316	82,537	84,823	87,168	89,608	92,109	94,686	97,342	100,074	102,900	105,803	108,799	111,885	115,066	118,339	121,717	124,149	126,633	129,166	131,749	134,384	137,073	139,815	142,611	
AS-45	230	82,537	84,823	87,168	89,608	92,109	94,686	97,342	100,074	102,900	105,803	108,799	111,885	115,066	118,339	121,717	125,193	127,698	130,251	132,857	135,514	138,223	140,988	143,807	146,684	
AS-46	230	84,823	87,168	89,608	92,109	94,686	97,342	100,074	102,900	105,803	108,799	111,885	115,066	118,339	121,717	125,193	128,775	131,351	133,977	136,657	139,389	142,177	145,020	147,920	150,878	
AS-47	230	87,168	89,608	92,109	94,686	97,342	100,074	102,900	105,803	108,799	111,885	115,066	118,339	121,717	125,193	128,775	131,351	133,977	136,657	139,389	142,177	145,020	147,920	150,878	153,896	
AS-48	230	89,608	92,109	94,686	97,342	100,074	102,900	105,803	108,799	111,885	115,066	118,339	121,717	125,193	128,775	132,465	135,114	137,816	140,571	143,382	146,250	149,176	152,159	155,202	158,306	
AS-49	230	92,109	94,686	97,342	100,074	102,900	105,803	108,799	111,885	115,066	118,339	121,717	125,195	128,775	132,465	136,266	138,991	141,772	144,608	147,499	150,450	153,458	156,527	159,658	162,851	
AS-50	230	94,663	97,292	100,001	102,791	105,665	108,625	111,674	114,814	118,048	121,380	124,811	128,346	131,986	135,735	139,598	142,391	145,238	148,143	151,105	154,128	157,210	160,354	163,561	166,832	
AS-51	230	97,292	100,001	102,791	105,665	108,625	111,674	114,814	118,048	121,380	124,811	128,346	131,986	135,735	139,598	143,575	146,446	149,374	152,361	155,409	158,516	161,685	164,919	168,217	171,582	

Griffin-Spalding County School System

Salary Schedule - Coordinator

Year: 2023-2024

**Based on 2023-2024 expansion of salary scale (previously capped at Step 14). Step 15 is the new highest step placement and will progress each following school year. Step number does not correspond to years of service.*

	Step	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	*15	16	17	18	19	20+	21	22	23+	
Rank	Days																									
AS-30	210	61,389	63,039	64,739	66,483	68,288	70,141	72,005	74,031	76,054	78,153	80,316	82,537	84,823	87,168	89,573	91,365	93,192	95,057	96,957	98,895	100,874	102,891	104,949	107,048	
AS-21	215	70,136	72,041	74,004	76,014	78,101	80,251	82,459	84,732	87,063	89,488	91,973	94,534	97,174	99,890	102,700	104,752	106,846	108,984	111,164	113,387	115,655	117,968	120,327	122,734	
AS-26	215	71,705	73,657	75,670	77,729	79,869	82,072	84,336	86,665	88,957	91,541	94,089	96,714	99,421	102,203	105,082	107,184	109,328	111,514	113,744	116,018	118,338	120,705	123,119	125,581	
AS-27	215	75,472	77,545	79,666	81,868	84,136	86,466	88,863	91,323	93,882	96,410	99,207	101,993	104,858	107,822	110,867	113,084	115,345	117,652	120,004	122,404	124,853	127,350	129,897	132,495	
AS-20	230	72,934	74,911	76,951	79,039	81,206	83,438	85,733	88,092	90,513	93,032	95,615	98,275	101,016	103,837	106,755	108,889	111,067	113,289	115,554	117,866	120,223	122,628	125,080	127,582	

2023-2024 Payroll Code Sheet

Updated 09/13/2023

Secretarial/Clerical

<u>Type</u>	<u>Title</u>	<u>Definition</u>	<u># of Days</u>	<u>Pay Grade</u>	<u>Check Cycle</u>	<u>Sick Leave</u>	<u>Summer Pay Flag</u>	<u>CPI Code</u>	<u>FLSA Status</u>
438	Asst Principal's Secretary		210	GK	Aug-July	14	C	420	NonE
425	Bookkeeper		230	GN	July-June	15	A	425	NonE
0654	Bookkeeper (210)	After school	210	GN	Aug.-July	14	C	425	NonE
507	Communication Specialist		230	SH	July-June	15	A	488	NonE
474	Counselor's Clerk	(And Mainstay Secretary)	200	GA or GD	Sept-Aug	13	C		NonE
419	Department Secretary		230	GN	July-June	15	A	420	NonE
463	Superintendent's Executive Assistant		230	SO	July-June	15	A	399	NonE
257	Executive Secretary(230)		230	SD	July-June	15	A	487	NonE
487	General Admin Clerk	schl reception, attendance	190	GA or GD	Sept-Aug	12.5	C		NonE
233	Receptionist (210)	CO/ Centralized Registration	210	GK	Aug-Sept	13.5	C	487	NonE
486	Central Office Receptionist (230)		230	GM	July-June	15	A	487	NonE
258	Registrar (Central Registration)		210	GM	Aug-July	14	A	429	NonE
451	School Clerk		190	GA or GD	Sept-Aug	12.5	C	430	NonE
254	School Clerk 205	Middle Grades	205	GA or GD	Sept-Aug	13.5	C	451	NonE
0450	Secretary (200 Day)		200	GK	Sept-Aug	13	C	430	NonE
430	Secretary (210 Day)	Elementary	210	GK	Aug-July	14	C	430	NonE
0446	Secretary (220 Day)	(AZK Secretary & Select HS Secretaries)	220	GK	Aug-July	14.5	C	420	NonE
420	Secretary (230 Day)	MS / GHS/SHS Secretaries	230	GK	July-June	15	A	420	NonE

Human Resources

<u>Type</u>	<u>Title</u>	<u>Definition</u>	<u># of Days</u>	<u>Pay Grade</u>	<u>Check Cycle</u>	<u>Sick Leave</u>	<u>Summer Pay Flag</u>	<u>CPI Code</u>	<u>FLSA Status</u>
710	Coordinator of HR	HR	230	AS20	July-June	15	A	473	Exempt
524	Compensation Specialist	HR	230	SG	July-June	15	A	473	NonE
236	Dir of Strategic Talent Mgmt	HR	230	AS46	July-June	15	A	473	Exempt
452	Human Resources Technician	HR	230	SD	July-June	15	A	473	NonE
515	Recruitment & Retention Specialist	HR	230	TSS	July-June	15	A	473	Exempt

Finance

<u>Type</u>	<u>Title</u>	<u>Definition</u>	<u># of Days</u>	<u>Pay Grade</u>	<u>Check Cycle</u>	<u>Sick Leave</u>	<u>Summer Pay Flag</u>	<u>CPI Code</u>	<u>FLSA Status</u>
492	Asst Director of Accounting		230	AS42	July-June	15	A	465	Exempt
518	Accounting Clerk 230	Accounts payable/bookkeeping	230	SD	July-June	15	A	466	NonE
266	Payroll Specialist I	Benefits billing	230	SD	July-June	15	A	466	NonE
243	Payroll Specialist II	Payroll	230	SG	July-June	15	A	466	NonE
671	Budget and Procurement Analyst		230	AS40	July-June	15	A	466	Exempt
246	CFO	Chief Financial Officer	230	AS50	July-June	15	A	465	Exempt
Federal Programs									
<u>Type</u>	<u>Title</u>	<u>Definition</u>	<u># of Days</u>	<u>Pay Grade</u>	<u>Check Cycle</u>	<u>Sick Leave</u>	<u>Summer Pay Flag</u>	<u>CPI Code</u>	<u>FLSA Status</u>
263	Federal Programs Inventory Technician		230	GK	July-June	15	A	425	NonE
523	Implementation Specialist		230	SG	July-June	15	A	426	NonE
231	Parent & Comm Engagement Specialist	certified psn as of FY17	230	TSS	July-June	15	A	413	Exempt
Maintenance/Custodial									
<u>Type</u>	<u>Title</u>	<u>Definition</u>	<u># of Days</u>	<u>Pay Grade</u>	<u>Check Cycle</u>	<u>Sick Leave</u>	<u>Summer Pay Flag</u>	<u>CPI Code</u>	<u>FLSA Status</u>
261	Assistant Construction Manager		230	SN	July-June	15	A		Exempt
256	Carpenter I	Step 4 Entry	230	SA	July-June	15	A	456	NonE
252	Carpenter II	And Locksmith	230	SE	July-June	15	A	456	NonE
456	Custodial and Warehouse Supervisor		230	SO	July-June	15	A		Exempt
457	Custodian		230	GB	July-June	15	A	457	NonE
251	Electrician I	Step 4 Entry	230	SE	July-June	15	A	456	NonE
255	Electrician II		230	SH	July-June	15	A	456	NonE
244	Groundskeeper I		230	GG	July-June	15	A	456	NonE
245	Groundskeeper II	ONE POSITION	230	GP	July-June	15	A	456	NonE
241	HVAC I	Step 4 Entry	230	SF	July-June	15	A	456	NonE
250	HVAC II		230	SH	July-June	15	A	456	NonE
228	Kitchen Maintenance Tech	Nutrition (3 yrs exp req)	230	SG	July-June	15	A	454	NonE
249	Lead Custodian	Elementary/Middle	230	GH	July-June	15	A	456	NonE
249	Lead Custodian	High School	230	GJ	July-June	15	A	457	NonE
225	Lead Worker (MEP)	mechanical, electrical, plumbing (MEP)	230	SG	July-June	15	A	456	NonE
	Electronics & Equipment Specialist		230	SE	July-June	15	A	456	NonE
456	Maintenance Personnel		230		July-June	15	A	456	NonE
264	Maintenance Supervisor		230	AS40	July-June	15	A	456	Exempt
248	Plumber I	Step 4 Entry	230	SF	July-June	15	A	456	NonE

232	Plumber II		230	SK	July-June	15	A	456	NonE
490	Security Personnel	HS Safety Monitors	185	GA	Sept-Aug	12	C	490	NonE
712	Parking Lot Attendant	@ GHS	179	GG	Sept-Aug	12	C	490	NonE

Nutrition

<u>Type</u>	<u>Title</u>	<u>Definition</u>	<u># of Days</u>	<u>Pay Grade</u>	<u>Check Cycle</u>	<u>Sick Leave</u>	<u>Summer Pay Flag</u>	<u>CPI Code</u>	<u>FLSA Status</u>
219	Warehouse Manager (District)	8 hrs/day	188	SB	Sept-Aug	12	C	454	NonE
230	SNP Payroll Secretary (District)	8 hrs/day	230	GL	Sept-Aug	12.5	A		NonE
212	Nutrition Purchasing Specialist (District)	8hrs/day	230	SB	July-June	15	A	477 (TRS)	NonE
201	SFS Lead Manager (District)	8 hrs/day	230	SM	July-June	15	C	427 (TRS)	Exempt
259	SNP Technician (District)	8 hrs/day	230	SE	July-June	15	A	445 (TRS)	NonE
631	Nutrition & Wellness Coordinator (District)	8hrs/day	230	AS40	July-June	15	A	630 (TRS)	NonE
996	Substitute Nutrition Worker (School-Level)	hourly	hrly	NW Step 0 Hourly Rate		NA			NonE
410	Food Services Worker (School-Level)	hourly	184	NW	Sept-Aug	12	C	410 (PSERS)	NonE
202	SFS Assistant Manager (School-Level)	7 hrs/day	184	GK	Sept-Aug	12	C	478 (PSERS)	NonE
427	SFS Manager (School-Level)	8 hrs/day	188	SE	Sept-Aug	12	C	478 (TRS)	NonE

Technology

<u>Type</u>	<u>Title</u>	<u>Definition</u>	<u># of Days</u>	<u>Pay Grade</u>	<u>Check Cycle</u>	<u>Sick Leave</u>	<u>Summer Pay Flag</u>	<u>CPI Code</u>	<u>FLSA Status</u>
398	Administrative Tech Specialist		230	SM	July-June	15	A	424	NonE
706	Data Server Technician		230	SO	July-June	15	A	445	
216	Helpdesk Coordinator		230	SB	July-June	15	A	415	NonE
262	Instructional Technology Coach		210	TSS	Aug-July	14	C	445	Exempt
396	Network Services Manager		230	AS40	July-June	15	A	446	Exempt
521	PC/Network Specialist		230	SI	July-June	15	A		NonE
445	PC/Network Technician	effective 12-13 SY incr fr 200 to 220	220	SE	Aug-July	14.5	A	445	NonE
506	Professional Supplement	Most hold valid cert; remove when expires		N/A			N	N/A	N/A

Nursing Services

<u>Type</u>	<u>Title</u>	<u>Definition</u>	<u># of Days</u>	<u>Pay Grade</u>	<u>Check Cycle</u>	<u>Sick Leave</u>	<u>Summer Pay Flag</u>	<u>CPI Code</u>	<u>FLSA Status</u>
-------------	--------------	-------------------	------------------	------------------	--------------------	-------------------	------------------------	-----------------	--------------------

520	School Nurse (LPN)	Licensed Practical Nurse	185	SB Step 4	Sept-Aug	12	C	409	NonE
409	School Nurse (RN)	Registered Nurse	185	SI Step 6	Sept-Aug	12	C	409	NonE
403	Nursing Supervisor	Supervises School Nurses	210	AS-30	Aug-July	14	C	409	Exempt
Paraprofessionals									
Note:	Effective Jan. 8, 2003, new hires must have 60 semester/90 qtr hrs OR pass the para test								
Type	Title	Definition	# of Days	Pay Grade	Check Cycle	Sick Leave	Summer Pay Flag	CPI Code	FLSA Status
699	Behavior Interventionist	8hrs/day	190	GK	Sept-Aug	12.5	C	439	NonE
509	Communication Aide	8hrs/day	190	GH	Sept-Aug	12.5	C	436	NonE
531	Diagostician Aide	8hrs/day	190	GH	Sept-Aug	12.5	C	408	
265	ESOL Parent Liaison/Interpreter	20 hrs/week	184	GH/Step3	Sept-Aug	12	C	408	NonE
	Foreign language interpreter services	through agency eff FY18		\$25-\$45/hr					
437	Interpreter (Hearing Impaired)	8 hrs/day (credit up to 10 yrs exp) (7.5hrs/day HS only)	175	IN	Sept-Aug	12	C	437	NonE
442	Media Parapro	(7hrs/dayCrescent)	184	GH	Sept-Aug	12	C	442	NonE
696	Nursing Services Parapro	7hrs/day	178	GI	Sept-Aug	12	C	396	NonE
679	Teacher's Aide	7hrs/day (Elem); 7.5 MS & HS, 8 for Pre-K	184 (190 if Pre-K)	GA	Sept-Aug	12 (12.5 if Pre-K)	C	435	NonE
439	Parapro - Psycho Educat	7 hrs/day Mainstay	184	GG or GH or GI	Sept-Aug	12	C	439	NonE
693	Parapro 184	7hrs/day (Elem); 7.5 MS & HS (8 if MS/HS ISS Parapro)	184	GG or GH or GI	Sept-Aug	12	C	435	NonE
694	Parapro- Spec Ed 184	7hrs/day (Elem); 7.5 MS & HS	184	GG or GH or GI	Sept-Aug	12	C	436	NonE
434	Pre-K Parapro	8 hrs/day	190	GG or GH or GI	Sept-Aug	12.5	C	434	NonE
Substitute Employees									

<u>Type</u>	<u>Title</u>	<u>Definition</u>	<u># of Days</u>	<u>Pay Grade</u>	<u>Check Cycle</u>	<u>Sick Leave</u>	<u>Summer Pay Flag</u>		
996	Sub Nutrition Worker	as needed/Job 11	hrly						NonE
992	Hourly Teacher	as needed	hrly						NonE
995	Sub School Bus Driver	as needed/Job12	hrly						NonE
999	Substitute Teacher	as needed/Job 10	daily						NonE
Transportation									
<u>Type</u>	<u>Title</u>	<u>Definition</u>	<u># of Days</u>	<u>Pay Grade</u>	<u>Check Cycle</u>	<u>Sick Leave</u>	<u>Summer Pay Flag</u>	<u>CPI Code</u>	
714	Assistant Director of Transportation		230	AS-20	July-June	15	A		Exempt
464	Bus Shop Mechanic		230	SG	July-June	15	A	462	NonE
234	Dispatcher		230	GK	July-June	15	A	464	NonE
	Operations Assistant	Assists the Dispatcher	230		July-June	15	A	464	NonE
260	Garage Manager		230	SP	July-June	15	A	462	Exempt
461	School Bus Driver	hourly	182	BD	Sept-Aug	12	A	461	NonE
304	Spec Ed Bus Monitor	4 hrs/day	182	GG	Sept-Aug	12	A	304	NonE
429	Transportation Logistics Mgr		230	SN	July-June	15	A	423	Exempt
226	Transportation Shop Assistant	8 hrs/CDL required	230	GN	July-June	15	A	464	NonE
208	Transportation Supervisor	Driver Supv / Tranp Safety&Trng Supv	230	SG	July-June	15	A	464	Exempt
460	Transportation Safety	Safety	230	SG	July-June	15	A	464	Exempt
Elementary After School Program									
<u>Type</u>	<u>Title</u>	<u>Definition</u>	<u># of Days</u>	<u>Pay Grade</u>	<u>Check Cycle</u>		<u>Summer Pay Flag</u>		
494	After School Worker		hrly	hrly	hrly	N/A	N		NonE
497	EASP Coordinator	supervises a site	hrly	hrly	hrly		N		NonE
82	EASP Program Specialist		210	SO	Sept-Aug	14	A	494	Exempt
654	EASP Bookkeeper		210	GN	Sept-Aug	14	A	494	NonE
Teachers/Other Certified									
<u>Type</u>	<u>Title</u>	<u>Definition</u>	<u># of Days</u>	<u>Pay Grade</u>	<u>Check Cycle</u>				
712	Dean of Students	At Atkinson, Moore, Orrs	190	TSS	Sept-Aug	12.5			Exempt
268	Assistant Coordinator (GNETS)	Mainstay psn	195	TSS	Sept-Aug	12.75			Exempt
540	Virtual Learning Specialist	manages virtual students	215	TSS	Aug-July	14			Exempt
267	Varsity Head Football Coach	one per high school	230	TSS	July-June	15			Exempt
209	Full-time Retired Teacher	not benefits eligible	190	Teach Scl	Sept-Aug				

196	Intern Teacher	1 yr student teaching/paired w Master Teacher	190	\$17,000/yr	Sept-Aug	12.5			Exempt
197	Master Teacher	supervises 2 Intern Teachers	190	TSS/\$5K sup	Sept-Aug	12.5		157	Exempt
269	Supply Teacher (Full-Time)		190	\$26,600/yr	Sept-Aug	12.5			Exempt
210	Part-time Retired Teacher	not benefits eligible	190	Teach Sch	Sept-Aug				
221	Summer School Teacher								
211	Cert. OT Assistant					12.5			
483	OT-PT		190	T5 19	Sept-Aug	12.5	C		Exempt
Central Office Positions									
Type	Title	Definition	# of Days	Pay Grade	Check Cycle	Sick Leave	Summer Pay Flag	CPI Code	FLSA
308	Behavior Specialist		190	TSS	Sept-Aug	12.5			Exempt
247	CEO (College& Career Acad)	salary set by board	230	AS47	July-June	15			Exempt
172	Coordinator (215)	Testing	215	AS21 Fed. / AS26		14	A		Exempt
522	Executive Director		230	Admin - Varies by Position	July-June	15	A		Exempt
612	Pre-K/ESOL Coordinator		215	AS26	Aug-July	14			Exempt
302	SPED Coordinator		215	AS27	Aug-July	14			Exempt
307	Enrollment/Residency Officer		230	SP	July-June	15	A		NonE
309	Mental Health Clinician	Project Aware	190	TSS	Sept-Aug	12.5	A		Exempt
622	Director of Safety & Security		230	AS40	July-June	15	A		Exempt
411	Truancy Coordinator		230	AS40	July-June	15	A		Exempt

Griffin-Spalding County School System
 Salary Schedule - School Bus Drivers
 Year: 2023-2024

Hourly

Step	0	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+
Grade: BD	18.68	18.95	19.23	19.51	19.79	20.09	20.38	20.68	20.98	21.29	21.60	21.92	22.24	22.57	22.91	23.25	23.59	23.94	24.30	24.66	25.03	25.40	25.91	26.43	26.95	27.49

Daily

Step	0	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+
4 Hrs/Day	74.72	75.80	76.92	78.04	79.16	80.36	81.52	82.72	83.92	85.16	86.40	87.68	88.96	90.28	91.64	93.00	94.36	95.76	97.20	98.64	100.12	101.60	103.63	105.70	107.82	109.98

Annual for 182 Working Days

Step	0	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+
4 Hrs/Day	13,599	13,796	13,999	14,203	14,407	14,626	14,837	15,055	15,273	15,499	15,725	15,958	16,191	16,431	16,678	16,926	17,174	17,428	17,690	17,952	18,222	18,491	18,861	19,238	19,623	20,015

Griffin-Spalding County School System
 Salary Schedule - Nutrition Workers
 Year: 2023-2024

Hourly

Step	0	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+
Grade: NW	11.69	11.86	12.07	12.26	12.46	12.68	12.87	13.08	13.32	13.52	13.76	14.01	14.24	14.47	14.72	14.97	15.25	15.48	15.75	16.03	16.29	16.60	16.93	17.27	17.62	17.97

Daily

Step	0	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+
4 Hrs/Day	46.76	47.44	48.28	49.04	49.84	50.72	51.48	52.32	53.28	54.08	55.04	56.04	56.96	57.88	58.88	59.88	61.00	61.92	63.00	64.12	65.16	66.40	67.73	69.08	70.46	71.87
4.5 Hrs/Day	52.61	53.37	54.32	55.17	56.07	57.06	57.92	58.86	59.94	60.84	61.92	63.05	64.08	65.12	66.24	67.37	68.63	69.66	70.88	72.14	73.31	74.70	76.19	77.72	79.27	80.86
5.0 Hrs/Day	58.45	59.30	60.35	61.30	62.30	63.40	64.35	65.40	66.60	67.60	68.80	70.05	71.20	72.35	73.60	74.85	76.25	77.40	78.75	80.15	81.45	83.00	84.66	86.35	88.08	89.84
5.5 Hrs/Day	64.30	65.23	66.39	67.43	68.53	69.74	70.79	71.94	73.26	74.36	75.68	77.06	78.32	79.59	80.96	82.34	83.88	85.14	86.63	88.17	89.60	91.30	93.13	94.99	96.89	98.83
6.0 Hrs/Day	70.14	71.16	72.42	73.56	74.76	76.08	77.22	78.48	79.92	81.12	82.56	84.06	85.44	86.82	88.32	89.82	91.50	92.88	94.50	96.18	97.74	99.60	101.59	103.62	105.70	107.81
6.5 Hrs/Day	75.99	77.09	78.46	79.69	80.99	82.42	83.66	85.02	86.58	87.88	89.44	91.07	92.56	94.06	95.68	97.31	99.13	100.62	102.38	104.20	105.89	107.90	110.06	112.26	114.50	116.79
7.0 Hrs/Day	81.83	83.02	84.49	85.82	87.22	88.76	90.09	91.56	93.24	94.64	96.32	98.07	99.68	101.29	103.04	104.79	106.75	108.36	110.25	112.21	114.03	116.20	118.52	120.89	123.31	125.78

Annual for 182 Working Days

Step	0	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+
4 Hrs/Day	8,510	8,634	8,787	8,925	9,071	9,231	9,369	9,522	9,697	9,843	10,017	10,199	10,367	10,534	10,716	10,898	11,102	11,269	11,466	11,670	11,859	12,085	12,326	12,573	12,824	13,081
4.5 Hrs/Day	9,574	9,713	9,885	10,041	10,205	10,385	10,541	10,713	10,909	11,073	11,269	11,474	11,663	11,851	12,056	12,260	12,490	12,678	12,899	13,129	13,342	13,595	13,867	14,145	14,428	14,716
5.0 Hrs/Day	10,638	10,793	10,984	11,157	11,339	11,539	11,712	11,903	12,121	12,303	12,522	12,749	12,958	13,168	13,395	13,623	13,878	14,087	14,333	14,587	14,824	15,106	15,408	15,716	16,031	16,351
5.5 Hrs/Day	11,702	11,872	12,082	12,272	12,472	12,693	12,883	13,093	13,333	13,534	13,774	14,024	14,254	14,484	14,735	14,985	15,265	15,495	15,766	16,046	16,306	16,617	16,949	17,288	17,634	17,986
6.0 Hrs/Day	12,765	12,951	13,180	13,388	13,606	13,847	14,054	14,283	14,545	14,764	15,026	15,299	15,550	15,801	16,074	16,347	16,653	16,904	17,199	17,505	17,789	18,127	18,490	18,860	19,237	19,621
6.5 Hrs/Day	13,829	14,030	14,279	14,504	14,740	15,000	15,225	15,474	15,758	15,994	16,278	16,574	16,846	17,118	17,414	17,710	18,041	18,313	18,632	18,963	19,271	19,638	20,031	20,431	20,840	21,257
7.0 Hrs/Day	14,893	15,110	15,377	15,619	15,874	16,154	16,396	16,664	16,970	17,224	17,530	17,849	18,142	18,435	18,753	19,072	19,429	19,722	20,066	20,422	20,753	21,148	21,571	22,003	22,443	22,892

Griffin-Spalding County School System
 Salary Schedule - Classified Personnel - Hourly Base Rate of Pay
 Year: 2023-2024

Step	0	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+	
Grade																											
GA	12.71	13.03	13.33	13.64	13.97	14.30	14.64	15.00	15.37	15.74	16.13	16.51	16.89	17.29	17.72	18.15	18.59	19.04	19.49	19.96	20.44	20.93	21.42	21.91	22.40	22.89	
GB	12.78	13.08	13.40	13.71	14.04	14.38	14.73	15.08	15.44	15.82	16.20	16.59	16.99	17.40	17.82	18.25	18.68	19.13	19.58	20.04	20.52	21.01	21.49	21.98	22.47	22.95	
GC	12.84	13.15	13.47	13.79	14.12	14.46	14.81	15.16	15.53	15.90	16.28	16.67	17.07	17.48	17.90	18.33	18.77	19.22	19.68	20.15	20.64	21.13	21.62	22.11	22.60	23.09	
GD	12.99	13.31	13.63	13.95	14.28	14.61	14.96	15.32	15.69	16.06	16.45	16.84	17.25	17.66	18.09	18.54	18.99	19.44	19.91	20.39	20.88	21.38	21.88	22.38	22.88	23.38	
GE	13.13	13.44	13.77	14.10	14.44	14.78	15.14	15.50	15.87	16.25	16.64	17.04	17.45	17.87	18.30	18.74	19.19	19.65	20.12	20.60	21.10	21.60	22.10	22.60	23.10	23.60	
GF	13.46	13.78	14.11	14.45	14.80	15.15	15.52	15.89	16.27	16.66	17.06	17.47	17.89	18.32	18.76	19.21	19.67	20.14	20.63	21.12	21.63	22.15	22.67	23.19	23.71	24.23	
GG	13.50	13.83	14.16	14.50	14.85	15.21	15.58	15.95	16.34	16.72	17.12	17.52	17.94	18.36	18.81	19.27	19.73	20.21	20.70	21.20	21.71	22.22	22.74	23.26	23.78	24.30	
GH	13.75	14.07	14.41	14.75	15.11	15.48	15.85	16.24	16.64	17.03	17.44	17.86	18.28	18.72	19.17	19.63	20.10	20.58	21.07	21.57	22.09	22.61	23.14	23.67	24.20	24.73	
GI	14.76	15.12	15.49	15.87	16.24	16.63	17.02	17.42	17.83	18.26	18.70	19.16	19.62	20.10	20.59	21.08	21.59	22.11	22.64	23.18	23.74	24.31	24.88	25.45	26.01	26.58	
GJ	14.86	15.22	15.58	15.95	16.33	16.72	17.12	17.53	17.95	18.38	18.82	19.27	19.73	20.20	20.68	21.18	21.68	22.20	22.73	23.28	23.83	24.40	24.97	25.54	26.11	26.68	
GK	14.90	15.26	15.62	16.00	16.38	16.78	17.18	17.59	18.01	18.45	18.89	19.34	19.81	20.28	20.77	21.27	21.78	22.30	22.83	23.38	23.94	24.52	25.09	25.67	26.24	26.82	
GL	14.93	15.29	15.66	16.05	16.43	16.83	17.23	17.65	18.06	18.49	18.92	19.38	19.84	20.32	20.81	21.31	21.82	22.35	22.89	23.44	24.00	24.58	25.16	25.73	26.31	26.89	
GM	15.10	15.46	15.83	16.21	16.60	17.00	17.40	17.82	18.25	18.69	19.14	19.60	20.07	20.55	21.04	21.55	22.06	22.59	23.13	23.69	24.26	24.84	25.42	26.00	26.58	27.16	
GN	15.25	15.61	15.98	16.36	16.75	17.15	17.56	17.99	18.42	18.86	19.32	19.78	20.26	20.75	21.25	21.76	22.28	22.82	23.37	23.93	24.50	25.09	25.68	26.27	26.86	27.45	
GO	15.45	15.82	16.20	16.59	16.99	17.40	17.82	18.24	18.68	19.13	19.59	20.06	20.54	21.03	21.54	22.06	22.59	23.13	23.68	24.25	24.83	25.43	26.03	26.63	27.23	27.83	
GP	16.55	16.95	17.36	17.77	18.20	18.64	19.08	19.54	20.01	20.49	20.98	21.49	22.00	22.53	23.07	23.62	24.19	24.77	25.37	25.98	26.60	27.24	27.88	28.52	29.16	29.80	
SA	16.92	17.33	17.75	18.17	18.61	19.06	19.52	19.99	20.47	20.95	21.44	21.95	22.48	23.02	23.58	24.15	24.74	25.33	25.94	26.55	27.19	27.83	28.48	29.13	29.77	30.42	
SB	17.95	18.38	18.83	19.28	19.74	20.22	20.70	21.19	21.69	22.21	22.74	23.29	23.85	24.43	25.01	25.62	26.23	26.86	27.51	28.17	28.84	29.53	30.22	30.90	31.59	32.28	
SC	18.24	18.67	19.11	19.57	20.04	20.52	21.02	21.53	22.05	22.58	23.13	23.68	24.25	24.83	25.43	26.04	26.66	27.29	27.95	28.61	29.30	29.99	30.69	31.39	32.09	32.79	
SD	18.44	18.88	19.33	19.79	20.27	20.76	21.26	21.78	22.30	22.84	23.39	23.94	24.52	25.10	25.70	26.31	26.94	27.58	28.24	28.92	29.62	30.33	31.04	31.76	32.47	33.18	
SE	19.13	19.59	20.07	20.56	21.05	21.56	22.08	22.60	23.14	23.70	24.26	24.84	25.44	26.05	26.67	27.31	27.96	28.63	29.31	30.02	30.74	31.48	32.22	32.96	33.70	34.44	
SF	19.26	19.72	20.18	20.66	21.16	21.67	22.19	22.73	23.28	23.84	24.41	24.98	25.58	26.20	26.83	27.49	28.15	28.82	29.50	30.20	30.93	31.68	32.43	33.19	33.94	34.69	
SG	21.39	21.91	22.43	22.97	23.53	24.09	24.68	25.27	25.88	26.50	27.14	27.78	28.45	29.13	29.82	30.54	31.27	32.01	32.78	33.56	34.37	35.19	36.01	36.83	37.65	38.47	
SH	21.81	22.34	22.87	23.42	23.98	24.56	25.15	25.75	26.37	27.00	27.65	28.32	28.99	29.69	30.40	31.13	31.88	32.64	33.43	34.23	35.05	35.89	36.73	37.57	38.41	39.25	
SI	22.00	22.53	23.08	23.64	24.20	24.79	25.38	25.98	26.60	27.23	27.88	28.54	29.23	29.94	30.67	31.42	32.17	32.94	33.73	34.54	35.37	36.22	37.06	37.91	38.76	39.61	
SJ	22.36	22.90	23.45	24.01	24.59	25.18	25.78	26.40	27.03	27.68	28.34	29.02	29.72	30.43	31.17	31.91	32.68	33.46	34.27	35.09	35.93	36.79	37.66	38.52	39.38	40.24	
SK	22.56	23.10	23.66	24.23	24.81	25.41	26.03	26.65	27.28	27.93	28.59	29.28	29.97	30.69	31.43	32.19	32.96	33.76	34.57	35.41	36.26	37.14	38.01	38.89	39.77	40.64	
SL	22.83	23.38	23.94	24.51	25.10	25.70	26.32	26.95	27.60	28.26	28.94	29.63	30.30	31.07	31.82	32.58	33.36	34.16	34.98	35.82	36.68	37.56	38.44	39.32	40.20	41.08	
SM	24.44	25.03	25.63	26.25	26.88	27.53	28.18	28.85	29.54	30.25	30.97	31.71	32.47	33.25	34.05	34.88	35.72	36.58	37.47	38.37	39.28	40.22	41.16	42.10	43.04	43.98	
SN	25.42	26.03	26.65	27.29	27.94	28.62	29.31	30.03	30.75	31.49	32.25	33.02	33.81	34.62	35.44	36.29	37.15	38.04	38.95	39.89	40.85	41.84	42.82	43.81	44.79	45.78	
SO	26.33	26.96	27.61	28.27	28.95	29.64	30.36	31.08	31.83	32.59	33.38	34.18	35.00	35.84	36.70	37.58	38.48	39.40	40.35	41.32	42.31	43.33	44.34	45.36	46.37	47.39	
SP	26.82	27.46	28.11	28.78	29.47	30.17	30.90	31.65	32.42	33.20	33.99	34.79	35.62	36.48	37.37	38.27	39.20	40.15	41.11	42.10	43.11	44.14	45.17	46.20	47.23	48.26	

Section 7 – Special Revenue Funds

Griffin-Spalding County School System
Proposed Special Revenue Fund Budget
Fiscal Year Ending June 30, 2025

	FY2024 Special Revenue Fund- Proposed	FY2025 Special Revenue Fund- Proposed
REVENUES		
Federal	20,285,303	12,133,923
State	4,201,710	4,458,574
Local	230,000	0
TOTAL REVENUES	24,717,013	16,592,497
 EXPENDITURES		
Direct Instructional Services	18,957,188	13,073,836
Pupil Services	1,681,675	1,101,674
Support Services Impr of Instruction	1,826,981	1,544,110
Media Services		
General Administration	1,291,184	851,928
School Administration	959,985	100,000
Business Services		
M&O Service	100,000	25,000
Transportation	70,000	65,949
Other Support Services		
School Nutrition Service		
Community Service		
Facilities Acq/Construction		
Other Uses		
TOTAL EXPENDITURES	24,887,013	16,762,497

Griffin-Spalding County School System
 Title I-A: Improving the Academic Achievement of the Disadvantaged
 Proposed Budget Fiscal Year Ending June 30, 2025

	FY24 Proposed	FY25 Proposed
REVENUES		
Federal	5,848,834	5,510,285
State		
Local		
TOTAL REVENUES	5,848,834	5,510,285
EXPENDITURES		
Direct Instructional Services	4,625,964	4,358,199
Pupil Services	386,358	363,994
Support Services Impr of Instruction	10,687	10,068
Media Services		
General Administration	755,825	712,075
School Administration		
Business Services		
M&O Service		
Transportation	70,000	65,949
Other Support Services		
School Nutrition Service		
Community Service		
Facilities Acq/Construction		
Other Uses		
TOTAL EXPENDITURES	5,848,834	5,510,285

Griffin-Spalding County School System
 ESSER III/American Rescue Plan
 Proposed Budget Fiscal Year Ending June 30, 2025

	FY24 Proposed	FY25 Proposed
REVENUES		
Federal	10,500,000	2,500,000
State		
Local		
TOTAL REVENUES	10,500,000	2,500,000
EXPENDITURES		
Direct Instructional Services	8,500,000	2,000,000
Pupil Services	150,000	50,000
Support Services Impr of Instruction	750,000	225,000
Media Services		
General Administration	500,000	100,000
School Administration	500,000	100,000
Business Services		
M&O Service	100,000	25,000
Transportation		
Other Support Services		
School Nutrition Service		
Community Service		
Facilities Acq/Construction		
Other Uses		
TOTAL EXPENDITURES	10,500,000	2,500,000

Griffin-Spalding County School System
Title II-A: Improving Teacher Quality
Fiscal Year Ending June 30, 2025

	<u>FY24</u>	<u>FY25</u>
	<u>Adopted</u>	<u>Proposed</u>
REVENUES		
Federal	677,392	779,429
State		
Local		
TOTAL REVENUES	<u>677,392</u>	<u>779,429</u>
EXPENDITURES		
Direct Instructional Services	82,794	95,246
Pupil Services		
Support Services Impr of Instruction	565,265	650,356
Media Services		
General Administration	29,333	33,827
School Administration		
Business Services		
M&O Service		
Transportation		
Other Support Services		
School Nutrition Service		
Community Service		
Facilities Acq/Construction		
Other Uses		
TOTAL EXPENDITURES	<u>677,392</u>	<u>779,429</u>

Griffin-Spalding County School System
 Title III: Limited English Proficiency
 Proposed Budget Fiscal Year Ending June 30, 2025

	FY24 Adopted	FY25 Proposed
REVENUES		
Federal	42,187	48,760
State		
Local		
TOTAL REVENUES	42,187	48,760
 EXPENDITURES		
Direct Instructional Services	38,292	43,760
Pupil Services	400	2,000
Support Services Impr of Instruction	3,495	3,000
Media Services		
General Administration		
School Administration		
Business Services		
M&O Service		
Transportation		
Other Support Services		
School Nutrition Service		
Community Service		
Facilities Acq/Construction		
Other Uses		
TOTAL EXPENDITURES	42,187	48,760

Griffin-Spalding County School System
 Title IV: Student Support and Academic Achievement
 Proposed Budget Fiscal Year Ending June 30, 2025

	<u>FY24</u> <u>Adopted</u>	<u>FY25</u> <u>Proposed</u>
REVENUES		
Federal	356,812	576,034
State		
Local		
TOTAL REVENUES	<u>356,812</u>	<u>576,034</u>
EXPENDITURES		
Direct Instructional Services	33,711	110,528
Pupil Services	168,541	200,180
Support Services Impr of Instruction	148,534	259,300
Media Services		
General Administration	6,026	6,026
School Administration		
Business Services		
M&O Service		
Transportation		
Other Support Services		
School Nutrition Service		
Community Service		
Facilities Acq/Construction		
Other Uses		
TOTAL EXPENDITURES	<u>356,812</u>	<u>576,034</u>

Griffin-Spalding County School System
 IDEA Flowthrough: Individuals with Disabilities &
 Federal Preschool Grant
 Proposed Budget Fiscal Year Ending June 30, 2025

	<u>FY24</u>	<u>FY25</u>
	<u>Proposed</u>	<u>Proposed</u>
REVENUES		
Federal	2,445,078	2,404,415
State		
Local		
TOTAL REVENUES	<u>2,445,078</u>	<u>2,404,415</u>
EXPENDITURES		
Direct Instructional Services	1,794,058	1,777,029
Pupil Services	302,020	231,000
Support Services Impr of Instruction	349,000	396,386
Media Services		
General Administration		
School Administration		
Business Services		
M&O Service		
Transportation		
Other Support Services		
School Nutrition Service		
Community Service		
Facilities Acq/Construction		
Other Uses		
TOTAL EXPENDITURES	<u>2,445,078</u>	<u>2,404,415</u>

Griffin-Spalding County School System
Mainstay Federal and State Grant
Proposed Budget Fiscal Year Ending June 30, 2025

	FY24 Proposed	FY25 Proposed
REVENUES		
Federal	315,000	315,000
State	2,001,710	1,958,574
Local		
TOTAL REVENUES	2,316,710	2,273,574
EXPENDITURES		
Direct Instructional Services	1,412,369	2,019,074
Pupil Services	444,356	254,500
Support Services Impr of Instruction		
Media Services		
General Administration		
School Administration	459,985	0
Business Services		
M&O Service	0	0
Transportation		
Other Support Services	0	0
School Nutrition Service		
Community Service		
Facilities Acq/Construction		
Other Uses		
TOTAL EXPENDITURES	2,316,710	2,273,574

Griffin-Spalding County School System
Pre-Kindergarten
Proposed Budget Fiscal Year Ending June 30, 2025

	<u>FY24</u> <u>Proposed</u>	<u>FY25</u> <u>Proposed</u>
REVENUES		
Federal		
State	2,300,000	2,500,000
Local		
TOTAL REVENUES	<u>2,300,000</u>	<u>2,500,000</u>
EXPENDITURES		
Direct Instructional Services	2,470,000	2,670,000
Pupil Services		
Support Services Impr of Instruction		
Media Services		
General Administration		
School Administration		
Business Services		
M&O Service		
Transportation		
Other Support Services		
School Nutrition Service		
Community Service		
Facilities Acq/Construction		
Other Uses		
TOTAL EXPENDITURES	<u>2,470,000</u>	<u>2,670,000</u>

Griffin-Spalding County School System
Hospital Authority: Nurses in Schools
Proposed Budget Fiscal Year Ending June 30, 2025

	FY24 Proposed	FY25 Proposed
REVENUES		
Federal		
State		
Local	230,000	0
TOTAL REVENUES	230,000	0
 EXPENDITURES		
Direct Instructional Services		
Pupil Services	230,000	0
Support Services Impr of Instruction		
Media Services		
General Administration		
School Administration		
Business Services		
M&O Service		
Transportation		
Other Support Services		
School Nutrition Service		
Community Service		
Facilities Acq/Construction		
Other Uses		
TOTAL EXPENDITURES	230,000	0

Section 8 – School Nutrition Services

Griffin-Spalding County School System
School Nutrition Fund
Fiscal Year Ending June 30, 2025

The Griffin-Spalding School Nutrition Program again experienced a significantly different year in FY24 when compared to the pandemic, and this will affect the fund moving forward. Because of the approval of the Community Eligibility Provision (CEP) for this and future years, revenues were significantly impacted as meals continued at a normal service daily. For FY25, the budget is based on a traditional service format. As the school system adapts to changing conditions, the assumptions around this budget will also be required to change.

The nutrition program was established as a “self-supporting” entity. However, due to external pressures, the fund has required a subsidy in some prior years. The program is one of the most unpredictable operations in the school system from year to year due to changing federal and state regulations, challenges in filling staff positions, changing food and supply costs, and fluctuating participation rates. Fortunately, with cost savings and increased revenues, the Griffin-Spalding County School System (GSCS) does not anticipate subsidizing the program in order to sustain the viability of meeting cash flows, and if necessary, the usage of the reserves from the fund balance within Nutrition will accomplish this. The usage of the fund balance has previously been necessary because of the loss of revenues with the change in instructional models during the pandemic.

The Community Eligibility Provision is a non-pricing provision for student meals. Reimbursement rates for districts participating in the Community Eligibility Provision (CEP) are calculated and applied to total student meals. Meals are served at no cost to students. Free reimbursement rates and paid reimbursement rates are used to calculate total reimbursement. There is no **reduced reimbursement rate** used to calculate total reimbursement. The proposed budget will assume that revenues will maintain consistent levels with student participation at a normal pace.

Background:

Federal reimbursement rates previously varied based on the type of meal served. Each year, FNS/USDA determined eligibility standards for free and reduced-price meals by using a combination of household size and income guidelines. In the Griffin-Spalding County School System, the nutrition department previously used these guidelines to cater to four distinct categories: Paid Student Meals, Reduced Student Meals, Free Student Meals, and Adult Meals.

Paid Student Meals – For FY 25, the CEP program implementation will supersede this traditional approach and impact student meals with no charge for student participation.

Reduced Student Meals – For FY 25, the CEP program implementation will supersede this traditional approach and impact student meals with no charge for student participation.

Free Student Meals – For FY 25, the CEP program implementation will supersede this traditional approach and impact student meals with no charge for student participation.

Adult Meals – Since the nutrition department is designed primarily for the benefit of students, adult meals do not receive reimbursements. The U.S. Department of Agriculture requires that

“federal reimbursements, students’ payments, and other non-designated nonprofit food service revenues do not subsidize program meals served to adults.” Therefore, these meals must be priced so that they cover the plate cost of the meal. Adult meals include school staff, parents and other visitors to the school. The adult meal price for FY 25 will be \$2.50 for breakfast and \$4.25 for lunch.

For FY 25, reimbursement rates have not been provided by FNS USDA. All meals served at all sites will be claimed at the Free meals reimbursement rate. Meals are served at no cost to students.

State revenues are provided for the purpose of supplementing federal funds and constitute 2.04% of the nutrition budget. After a period of cuts, State revenue has leveled off, and we are including the same amount as the prior year. Three main components make up the amount of revenue we receive:

- State Salary base per full-time equivalent (FTE) employee
- Manager’s supplement
- Sick leave for full-time employees (3 days each)

For informational purposes, a full-time equivalent employee (FTE) is not determined based on the actual amount of nutrition employees at the school level. Second, the total salary and benefits for FY25 will come to approximately \$3.5 million plus \$125 thousand for contracted services. As the Griffin-Spalding school system has been subject to significant increases in the cost of classified health insurance, the state continued to fund their supplement based on the student lunch count. In the past, years of this disparity along with salary scale increases placed a great deal of pressure on the nutrition budget. Third, the state funds each full-time nutrition employee three days of sick leave. If a nutrition employee is out more than three days, the cost burden falls on the rest of the nutrition fund. Lastly, the state base salary is subject to appropriation. If more lunches are served in the state, and the appropriation stays the same, the per FTE state salary allocation decreases which is why we can have less state funds allotted even when the FTE increases from the prior year. As the nutrition budget at the State level continues to be stagnant, the allocation provided becomes less of a supplement that is tied to any particular formula (much like an austerity reduction) and, therefore, less relevant to the operations of the nutrition program.

Budget Considerations:

The proposed school nutrition budget contains an increase in total revenues. The school year is 176 days for students, and the federal reimbursement rate has been impacted by the continuance of a move to implement the Community Eligibility Provision (CEP). Revenue is based on projected meal counts as of March 2024. March was used to more align with a normal operation (i.e. majority of the school year complete). Local revenue is, naturally, subject to a great deal of variability depending on the amount of ala carte sales and adult meals purchased. With the implementation of the CEP program moving forward, there will be less variance in overall revenue because of the formula used to reimburse school systems for meal counts.

In consideration of the budget, local and federal revenues were determined using estimates from the decision to move all schools to the Community Eligibility Provision (CEP). Comparisons were made to the 2023-2024 actual revenues, and as mentioned earlier, the budget assumes a

176-day school year. This projection was then compared to the actual revenues for fiscal years 2019/2020 (pre-pandemic), and an appropriate percentage increase or decrease was placed on each revenue line based on participation rates and information delivered to us by the Department of Education (DOE). Normally factored into the federal revenue amount is a 1.5% increase in the federal reimbursement rate based on the increase that occurred in FY24. At this point, DOE has provided guidance on the Community Eligibility Provision, and these revenues will be impacted in other ways. State revenues are projected to remain constant.

The budget includes investing in new and maintaining expendable and capital equipment (kitchen utensils, equipment, etc.).

GRIFFIN-SPALDING COUNTY SCHOOL SYSTEM
STATEMENT OF REVENUES AND EXPENDITURES
SCHOOL NUTRITION SERVICES

	FY 2024	FY 2025	% Increase/ (Decrease)
Revenues:			
Federal	7,170,755.00	8,350,000.00	16.45%
State	170,000.00	170,000.00	0.00%
Local	200,000.00	200,000.00	0.00%
	0.00	0.00	
Total Revenues	7,540,755.00	8,720,000.00	15.64%
	0.00	0.00	
Expenditures:			
Salaries and Benefits	3,600,000.00	3,500,000.00	-2.78%
Purchased Professional Services	125,000.00	125,000.00	0.00%
Repairs and Maintenance	0.00	221,750.00	221.75%
Communications	250.00	0.00	-100.00%
Travel - Employees	6,000.00	10,000.00	66.67%
Commodity Delivery	293,320.00	256,638.00	-12.51%
Other Purchased Services	0.00	0.00	0.00%
Supplies	500,000.00	650,000.00	30.00%
Software Purchases	39,185.00	5,000.00	-87.24%
Expendable Equipment	0.00	0.00	0.00%
Food Purchases	2,975,000.00	3,488,000.00	17.24%
Books and Periodicals	0.00	0.00	0.00%
Equipment Purchases	350,000.00	1,000,000.00	185.71%
Computer Purchases	0.00	0.00	0.00%
Dues and Fees	2,000.00	2,500.00	25.00%
Indirect Costs	50,000.00	50,000.00	0.00%
Other	0.00	0.00	0.00%
	0.00	0.00	
Total Expenditures	7,940,755.00	9,308,888.00	17.23%
Other Financing Sources (Uses):			
Operating Transfers In	0.00	0.00	
Operating Transfers Out	0.00	0.00	
Total Other Financing Sources (Uses)	0.00	0.00	
Net Revenues (Expenditures)	(400,000.00)	(588,888.00)	

Proposed Nutrition Staff Numbers 2024-2025

Site	Director	Support Staff	Manager	Assistant Manager	Nutrition Assistant	Temp/Sub	Total
Central Office	1	5					
Anne Street			1	0	4	0	
Atkinson			1	1	4	0	
Beaverbrook			1	0	3	0	
Cowan Road Elementary			1	1	4	0	
Crescent			1	0	3	0	
Futral Road			1	0	4	0	
Jackson Road			1	0	4	0	
Jordan Hill			1	0	4	0	
Moore			1	0	4	0	
Moreland Road			1	0	5	0	
Orrs			1	1	5	0	
Carver Road			1	1	4	0	
Cowan Road Middle			1	1	5	0	
Kennedy Road			1	1	4	0	
Rehoboth Road/AZKA			1	2	7	0	
Griffin High			1	1	11	2	
Spalding High			1	1	10	2	
Warehouse		1					
Kitchen Maintenance		1					
TOTALS	1	7	17	10	85	4	Grand Total 124

Actual number for 2024-2025 will be determined based on March participation data which may lead to a slight increase/decrease in number of Nutrition Assistants system-wide.



Meal Prices 2024-2025

	Full Pay	Free	Adult and Visitors
Breakfast (All grade levels)	No charge	No charge	\$2.50
Elementary Lunch	No charge	No charge	\$4.25
Middle and High Lunch	No charge	No charge	\$4.25
Extra Milk (All grade levels)	\$.75	\$.75	\$.75

Provision 2 Schools

Griffin-Spalding County Schools are participating in the Community Eligibility Provision (CEP). All students are allowed to eat meals at no cost. There are no applications to complete to receive benefits.

Section 9 – Debt Service Fund

DEBT SERVICE FUND
 FISCAL YEAR 2025 BUDGET WITH COMPARABLE INFORMATION FOR YEARS FY2021 THROUGH FY2024
 REVENUES AND APPROPRIATED EXPENDITURES BY FUNCTION

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed Budget
Beginning Fund Balance, July 1 (Estimate)	\$ 6,861,527	\$ 0	\$ 0	\$ 0	\$ 0
Revenue:					
Federal					
State					
Local	0	0	0	0	2,250,000
Transfers					
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,250,000</u>
Appropriated Expenditures:					
Instruction					
Pupil Support					
Instructional Staff Services					
Media Services					
General Administration					
School Administration					
Business Services					
Maintenance and Operations					
Student Transportation					
Central Support Services					
Food Services					
Capital Outlay					
Debt Service	6,861,527	0	0	0	2,021,167
Transfers					
Total Appropriated Expenditures	<u>6,861,527</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,021,167</u>
Ending Fund Balance (Estimate)	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 228,833</u></u>

Debt Service Fund Budget
For Fiscal Year 2025 with Comparative Information for Fiscal Years 2021 through 2024

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed Budget
Revenues:					
Local:					
Special Purpose Local Option Sales Tax	0	0	0	0	2,250,000
Interest on investments	0	0	0	0	0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,250,000</u>
Expenditures:					
Debt Service:					
Redemption of bond principal	6,700,000	0	0	0	0
Interest on bonds	155,500	0	0	0	2,021,167
Paving agent fees/other costs	6,027	0	0	0	0
Total Expenditures	<u>6,861,527</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,021,167</u>
Excess Revenues Over (Under) Expenditures	(6,861,527)	0	0	0	228,833
Other Financing Sources (Uses):					
Transfers In	0	0	0	0	0
Transfers (Out)	0	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues over Expenditures and Other Financing Sources (Uses)	(6,861,527)	0	0	0	228,833
Fund Balance, July 1	<u>6,861,527</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, June 30	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>228,833</u>

Section 10 – Capital Projects Fund

CAPITAL PROJECTS FUND
 PROJECT SUMMARY - BUDGET
 FISCAL YEAR ENDING JUNE 30, 2025

----- ESPLOST III -----

	Spalding HS	Griffin HS	Taylor St. Campus	Memorial Stadium
Revenue:				
State Capital Outlay	\$	\$	\$	\$
Local:				
Special Purpose Local Option Sales Tax				
Interest				
Other				
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Appropriated Expenditures:				
Direct Instruction				
Capital Outlay	0	0	2,000,000	0
Transfers Out				
	<hr/>	<hr/>	<hr/>	<hr/>
Total Appropriated Expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>2,000,000</u>	\$ <u>0</u>

eSPLOST III could be expended in full at June 30, 2024 but materials are anticipated to be fully installed after that date

CAPITAL PROJECTS FUND
 PROJECT SUMMARY - BUDGET (continued)
 FISCAL YEAR ENDING JUNE 30, 2025

	----- ESPLOST IV -----									
	School Technology	Elementary Enrichment Center	Futral Road ES	Jackson Road ES	Cowan Road MS	Orrs ES	Atkinson ES	Anne Street ES	Administrative Buildings	Crescent ES
Revenue:										
State Capital Outlay	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Local:										
Special Purpose Local Option Sales Tax										
Interest										
Other										
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Appropriated Expenditures:										
Direct Instruction										
Capital Outlay	0	0	0	0	0	0	0	0	0	0
Transfers Out										
Total Appropriated Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

eSPLOST IV intends to be fully expended at June 30, 2024

CAPITAL PROJECTS FUND
 PROJECT SUMMARY - BUDGET (continued)
 FISCAL YEAR ENDING JUNE 30, 2025

----- ESPLOST V -----

	School Technology	School Buses	Crescent ES	Griffin Region CCA	Beaverbrook, Moore, AZK	General Capital Outlay	Total Proposed Budget FY 2025
Revenue:							
State Capital Outlay	\$	\$	\$	\$	\$	\$	\$ 0
Local:							
Special Purpose Local Option Sales Tax						0	0
Interest						0	0
Bond Proceeds							0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Appropriated Expenditures:							
Direct Instruction							0
Capital Outlay	0	0	50,000	1,500,000	850,000	0	2,400,000
Transfers Out							
	<u>0</u>	<u>0</u>	<u>50,000</u>	<u>1,500,000</u>	<u>850,000</u>	<u>0</u>	<u>2,400,000</u>
Total Appropriated Expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>50,000</u>	<u>1,500,000</u>	<u>850,000</u>	<u>0</u>	<u>2,400,000</u>

CAPITAL PROJECTS FUND
 PROJECT SUMMARY - BUDGET (continued)
 FISCAL YEAR ENDING JUNE 30, 2025

----- ESPLOST VI -----

	School Technology	Bus Shop	Safety/ Security	Taylor Street Audit./Gym	Spalding High School	Cowan Road Middle School	Futral Road Elementary School	Moreland Road Elementary School	Anne Street Elementary School	Kennedy Road Middle School	Transportation	Total Proposed Budget FY 2025
Revenue:												
State Capital Outlay	\$	\$	\$	\$	\$	\$	\$ 1,112,489	\$ 546,444	\$ 236,596	\$ 815,353	\$	\$ 2,710,882
Local:												
Special Purpose Local Option Sales Tax												0
Interest												0
Bond Proceeds												0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,112,489</u>					<u>2,710,882</u>
Appropriated Expenditures:												
Direct Instruction												0
Capital Outlay	0	2,700,000	700,000	800,000	1,250,000	975,000	920,000	3,750,000	1,325,000	3,000,000	2,500,000	17,920,000
Transfers Out												
Total Appropriated Expenditures	<u>\$ 0</u>	<u>\$ 2,700,000</u>	<u>700,000</u>	<u>\$ 800,000</u>	<u>1,250,000</u>	<u>975,000</u>	<u>920,000</u>	<u>3,750,000</u>	<u>1,325,000</u>	<u>3,000,000</u>	<u>2,500,000</u>	<u>17,920,000</u>

CAPITAL PROJECTS FUND
 PROJECT SUMMARY - BUDGET (continued)
 FISCAL YEAR ENDING JUNE 30, 2025

----- ESPLOST VII -----

	School Technology	Transportation	Safety/ Security	Central Office Campus	Carver Road Middle School	Rehoboth Road Middle School	Cowan Road Elementary School	Jordan Hill Elementary School	Griffin High School	High School Athletic Needs	Inclusive Playgrounds	Total Proposed Budget FY 2025
Revenue:												
State Capital Outlay	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	0
Local:												
Special Purpose Local Option Sales Tax												12,750,000
Interest												0
Bond Proceeds												0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>					<u>12,750,000</u>
Appropriated Expenditures:												
Direct Instruction												0
Capital Outlay	7,500,000	4,000,000		4,000,000	250,000					800,000		16,550,000
Transfers Out												
Total Appropriated Expenditures	<u>\$ 7,500,000</u>	<u>\$ 4,000,000</u>	<u>0</u>	<u>\$ 4,000,000</u>	<u>250,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>800,000</u>	<u>0</u>	<u>16,550,000</u>