

**Paulding County School District**  
**FY2021 General Fund - Original Budget**

	Rank	% of Budget	FY20 Budget	FY21 Budget	Budget Change	% Change
<b>Revenue:</b>						
State and Federal Sources	1	65%	\$ 203,150,639	\$ 184,351,869	\$ (18,798,770)	-9.3%
Local Taxes	2	34%	93,811,000	98,023,000	4,212,000	4.5%
Other Local Sources	3	1%	2,240,000	2,075,549	(164,451)	-7.3%
<b>Total Revenue</b>		<b>100%</b>	<b>\$ 299,201,639</b>	<b>\$ 284,450,418</b>	<b>\$ (14,751,221)</b>	<b>-4.9%</b>
			7.6%	-4.9%		
<b>Expenditures:</b>						
1000 Instruction	1	69%	\$ 206,443,276	\$ 198,865,470	\$ (7,577,806)	-3.7%
2600 Maintenance	2	7%	\$ 21,429,335	\$ 20,903,179	(526,156)	-2.5%
2400 School Administration	3	7%	\$ 19,743,183	\$ 19,738,002	(5,181)	0.0%
2700 Transportation	4	5%	\$ 16,561,061	\$ 14,997,063	(1,563,999)	-9.4%
2210 Improvement of Instruction	6	4%	\$ 11,628,468	\$ 10,835,632	(792,836)	-6.8%
2100 Pupil Services	5	4%	\$ 10,559,577	\$ 11,770,445	1,210,867	11.5%
2220 Media Services	7	2%	\$ 5,173,449	\$ 5,014,968	(158,481)	-3.1%
2800 Central Support Services	8	1%	\$ 3,070,532	\$ 3,368,003	297,471	9.7%
2500 Business Services	9	1%	\$ 2,011,873	\$ 1,938,401	(73,471)	-3.7%
2300 General Administration	10	1%	\$ 1,482,956	\$ 1,448,059	(34,898)	-2.4%
2213 Instructional Staff Training	11	0%	\$ 908,409	\$ 372,103	(536,306)	-59.0%
2900 Other Support Services	12	0%	\$ 213,390	\$ 199,040	(14,350)	-6.7%
<b>Total Expenditures</b>		<b>100%</b>	<b>\$ 299,225,509</b>	<b>\$ 289,450,365</b>	<b>\$ (9,775,144)</b>	<b>-3.3%</b>
			9.7%	-3.3%		
<b>Revenue Over/(Under) Expenditures</b>			<b>\$ (23,870)</b>	<b>\$ (4,999,946)</b>	<b>\$ (4,976,077)</b>	
<b>Other Sources (Uses):</b>						
Transfers from Other Funds			\$ -	\$ -	\$ -	
5000 Other Outlays			3,035,650	1,589,950	(1,445,700)	
<b>Total Other Sources (Uses)</b>			<b>\$ (3,035,650)</b>	<b>\$ (1,589,950)</b>	<b>\$ 1,445,700</b>	
<b>Change in Fund Balance</b>			<b>\$ (3,059,520)</b>	<b>\$ (6,589,896)</b>	<b>\$ (3,530,377)</b>	

\*Excludes Grants

		FY20 Budget	FY21 Budget	Budget Change	% Change
<b>Summary by Object:</b>					
511000	Salaries - Teachers	\$ 109,727,311	\$ 110,412,464	\$ 685,154	0.6%
511100	Salaries - Board Members	\$ 22,836	\$ 25,750	2,914	12.8%
511300	Salaries - Sub Teachers	\$ 1,249,545	\$ 1,209,565	(39,980)	-3.2%
511301	Salaries - Sub Staff Dev Directed	\$ 86,860	\$ -	(86,860)	-100.0%
511302	Salaries - Sub Certified	\$ 245,068	\$ 294,898	49,830	20.3%
511303	Salaries-Subs Loc Sch Paid	\$ 31,267	\$ 69,296	38,029	121.6%
511304	Sal-Subs Outside Source Paid	\$ 8,709	\$ 1,538	(7,170)	-82.3%
511305	Sal-Subs CTAE COMPETITION Paid	\$ 5,088	\$ 5,088	-	0.0%
511306	Sal-Subs HR Approved	\$ 411	\$ 1,269	857	208.3%
511400	Salaries - Sub Classified	\$ 577,129	\$ 622,001	44,871	7.8%
511403	Salaries-Sub Classified LSPD	\$ 4,429	\$ 7,644	3,215	72.6%
511500	Salaries - Extended Day	\$ 241,154	\$ 248,962	7,809	3.2%
511600	Stipends	\$ 75,587	\$ -	(75,587)	-100.0%
511800	Salaries - Art,Music,PE	\$ 12,984,285	\$ 12,584,414	(399,872)	-3.1%
512000	Salary - Superintendent	\$ 183,836	\$ 231,000	47,164	25.7%
512100	Salaries-Asst. Superintendent	\$ 446,192	\$ 470,000	23,808	5.3%
513000	Salaries - Principals	\$ 3,917,841	\$ 3,979,735	61,894	1.6%
513100	Salaries - Asst. Principals	\$ 6,109,667	\$ 6,292,073	182,406	3.0%
514000	Salaries - Parapros	\$ 6,195,262	\$ 6,230,086	34,825	0.6%
514100	Salaries - Secretaries	\$ 1,403,794	\$ 1,400,957	(2,837)	-0.2%
514200	Salaries - Clerical	\$ 4,381,435	\$ 4,292,269	(89,166)	-2.0%
514500	Salaries - Interpreter	\$ 57,793	\$ 27,335	(30,457)	-52.7%
514600	Salaries - Athletic Supplement	\$ 926,463	\$ 997,074	70,611	7.6%
514800	Salaries - Accountants	\$ 436,273	\$ 429,884	(6,389)	-1.5%
516100	Salaries - Tech Specialist	\$ 1,531,769	\$ 1,428,012	(103,757)	-6.8%
516300	Salaries - Nurses	\$ 1,157,733	\$ 1,329,473	171,741	14.8%
516400	Salaries - Therapists	\$ 2,245,336	\$ 2,923,499	678,163	30.2%
516500	Salaries Media Specialist	\$ 2,412,403	\$ 2,399,186	(13,217)	-0.5%
517100	Salaries - Teacher Support Spe	\$ 165,691	\$ 165,979	288	0.2%
517200	Salaries - Elem Counselors	\$ 1,719,328	\$ 1,691,443	(27,886)	-1.6%
517300	Salaries - Secondary Counselor	\$ 3,069,401	\$ 3,159,307	89,907	2.9%
517400	Salaries - Psychologists	\$ 1,114,508	\$ 1,087,615	(26,893)	-2.4%
517600	Salaries - Social Workers	\$ 94,999	\$ 94,849	(150)	-0.2%
517700	Salaries - Family Svc Coord	\$ 92,649	\$ 95,649	3,000	3.2%
517800	Salaries - Graduation Coach	\$ 74,397	\$ 73,887	(510)	-0.7%
518000	Salaries - Bus Drivers	\$ 5,559,571	\$ 5,470,519	(89,052)	-1.6%
518001	Salaries - Bus Drvr Field Trip	\$ 92,228	\$ 161,588	69,360	75.2%
518100	Salaries - Maint & Bus Monitor	\$ 2,977,162	\$ 2,832,990	(144,172)	-4.8%
518601	Custodial Salaries	\$ 1,575,213	\$ 1,767,834	192,621	12.2%
519000	Salaries - Management	\$ 2,338,734	\$ 2,420,310	81,577	3.5%
519100	Salaries - Other Adm Personnel	\$ 6,448,999	\$ 6,471,091	22,092	0.3%
519900	Salaries - Other	\$ 680,259	\$ 851,630	171,372	25.2%
521000	Benefits - State Health Ins	\$ 27,791,303	\$ 28,094,447	303,144	1.1%

		FY20 Budget	FY21 Budget	Budget Change	% Change
522000	Benefits - FICA	\$ 10,429,110	\$ 10,524,642	95,531	0.9%
522100	Benefits - Medicare	\$ 2,445,331	\$ 2,463,284	17,953	0.7%
523000	Benefits - Teacher Retirement	\$ 35,538,932	\$ 31,979,510	(3,559,423)	-10.0%
526000	Benefits - Workmen Comp	\$ 1,765,750	\$ 1,549,029	(216,721)	-12.3%
529000	Benefits - Other Emp Benefits	\$ 329,174	\$ 369,370	40,196	12.2%
529001	Benefits - FSA Admin Cost	\$ 530	\$ 140,962	140,432	26473.1%
530010	ProfSrv Other	\$ 7,322,552	\$ 6,812,255	(510,298)	-7.0%
530017	ProfSrv Interpreter	\$ 9,180	\$ 14,000	4,820	52.5%
530019	ProfSrv Translation	\$ 350	\$ 3,000	2,650	757.1%
530080	ProfSrv Instructors	\$ 90,431	\$ 28,260	(62,171)	-68.7%
530090	Prof&Tech Serv Tank Testing	\$ 3,000	\$ 3,000	-	0.0%
532100	Contracted Svc Teachers	\$ 7,500	\$ 7,500	-	0.0%
533200	Drug and Alcohol Testing	\$ 69,325	\$ 69,500	175	0.3%
533209	Finger Print Reimbursement	\$ (45,000)	\$ (46,000)	(1,000)	2.2%
533400	Bus Driver Physicals	\$ 27,000	\$ 27,000	-	0.0%
534000	Purchased Prof Legal Serv	\$ 165,375	\$ 165,000	(375)	-0.2%
536100	Prof. Serv. Translator	\$ 2,000	\$ -	(2,000)	-100.0%
541001	Water	\$ 661,631	\$ 701,713	40,082	6.1%
541002	Grounds Maintenance	\$ 138,141	\$ 301,949	163,809	118.6%
541003	Garbage	\$ 219,734	\$ 226,699	6,965	3.2%
541004	Pest Control	\$ 52,400	\$ 52,400	-	0.0%
543000	All Other Except Bldg Maint	\$ 717,358	\$ 632,400	(84,958)	-11.8%
543001	Building Maintenance	\$ 932,263	\$ 1,136,107	203,844	21.9%
543002	Copy Machine Maint	\$ 272,884	\$ 226,030	(46,854)	-17.2%
543004	Fueling Station Maint	\$ 30,000	\$ 50,000	20,000	66.7%
544200	Rental of Equipment & Vehicles	\$ 4,962	\$ 4,612	(350)	-7.1%
544400	Other Rentals	\$ 2,715	\$ -	(2,715)	-100.0%
549000	Other Purchased Property Svc	\$ 32,458	\$ 32,500	42	0.1%
552000	Insurance	\$ 730,482	\$ 808,271	77,789	10.6%
553000	Communication	\$ 835,742	\$ 866,828	31,086	3.7%
553004	Postage	\$ 30,405	\$ 9,500	(20,905)	-68.8%
553006	District Managed Communication	\$ 78,965	\$ 80,221	1,256	1.6%
553200	Communication_Web Based Subscr	\$ 1,018,209	\$ 698,078	(320,131)	-31.4%
556300	Tuition to Private Sources	\$ 60,000	\$ 60,000	-	0.0%
558002	Travel - Lodging	\$ 130,511	\$ 46,075	(84,436)	-64.7%
558003	Travel - Meals	\$ 43,187	\$ 15,591	(27,596)	-63.9%
558004	Travel - Conference	\$ 80,213	\$ 32,177	(48,037)	-59.9%
558005	Mileage - Non Conference	\$ 110,764	\$ 106,072	(4,692)	-4.2%
559500	Other Purchased Services	\$ 874,478	\$ 581,643	(292,835)	-33.5%
561001	Supplies	\$ 1,702,661	\$ 2,616,366	913,706	53.7%
561003	Repair Parts / Tools	\$ 543,000	\$ 394,900	(148,100)	-27.3%
561004	Copy Machine Supplies	\$ 339,171	\$ 15,353	(323,818)	-95.5%
561005	Printing	\$ 31,604	\$ 26,487	(5,117)	-16.2%
561006	Tires	\$ 140,000	\$ 121,800	(18,200)	-13.0%

	FY20 Budget	FY21 Budget	Budget Change	% Change
561007 Vehicle Maintenance Supplies	\$ 90,000	\$ 68,250	(21,750)	-24.2%
561008 Custodial Paper Supplies	\$ 455,115	\$ 455,115	-	0.0%
561015 Supplies - Food Purchase	\$ 63,906	\$ 4,500	(59,406)	-93.0%
561100 TechnologySupplies	\$ 83,228	\$ 90,564	7,336	8.8%
561200 Computer Software	\$ 933,636	\$ 933,720	84	0.0%
561501 Expendable Equipment	\$ 351,319	\$ 163,955	(187,364)	-53.3%
561503 Copy Machine Equipment	\$ 52,408	\$ 4,796	(47,612)	-90.8%
561505	\$ 1,631,547	\$ 930,522	(701,025)	-43.0%
561506 Nextel Phone Equipment	\$ 5,504	\$ 4,000	(1,504)	-27.3%
561601 Expendable Computer Equip	\$ 4,645,772	\$ 1,292,069	(3,353,703)	-72.2%
561603 Computer Printers	\$ 30,598	\$ 3,800	(26,798)	-87.6%
561605	\$ 58,193	\$ 4,928	(53,265)	-91.5%
562001 Gas	\$ 381,929	\$ 438,368	56,439	14.8%
562002 Electric	\$ 4,091,293	\$ 4,295,858	204,565	5.0%
562003 Gasoline	\$ 225,000	\$ 210,000	(15,000)	-6.7%
562004 Diesel Fuel	\$ 900,000	\$ 812,700	(87,300)	-9.7%
562006 Propane Fuel	\$ 500,000	\$ 387,450	(112,550)	-22.5%
564100 Textbooks	\$ 2,387,378	\$ 1,020,437	(1,366,941)	-57.3%
564200 Books - Other	\$ 388,008	\$ 294,480	(93,528)	-24.1%
573000 Purchase of Equipment	\$ 201,890	\$ 51,200	(150,690)	-74.6%
573002 Purchase - Vehicle	\$ 390,000	\$ 100,000	(290,000)	-74.4%
573200 Purchase of Buses	\$ 1,874,302	\$ 426,777	(1,447,525)	-77.2%
573400 Computers > \$1000	\$ 642	\$ -	(642)	-100.0%
581000 Dues and Fees	\$ 178,734	\$ 244,317	65,583	36.7%
581001 Conference Fees	\$ 225,339	\$ 36,943	(188,395)	-83.6%
581100 Library Dues	\$ 22,000	\$ 25,000	3,000	13.6%
581200 RESA Fees	\$ 164,791	\$ 167,728	2,937	1.8%
589000 Other Expenditures	\$ 347,157	\$ 656,500	309,343	89.1%
<b>Total Objects</b>	<b>\$ 299,225,509</b>	<b>289,450,365</b>	<b>\$ (9,775,144)</b>	<b>-3.3%</b>

*\*Excludes Grants and Transfers from/to Other Funds*

		FY20 Budget	FY21 Budget	Budget Change	% Change
<b>Summary by State Object:</b>					
110	Teachers	\$ 109,727,311	\$ 110,412,464	\$ 685,154	0.6%
118	Art,Music,Pe	12,984,285	12,584,414	(399,872)	-3.1%
191	Other Administrative Personnel	6,448,999	6,471,091	22,092	0.3%
131	Assistant Principal	6,109,667	6,292,073	182,406	3.0%
140	Aides And Paraprofessionals	6,195,262	6,230,086	34,825	0.6%
180	Bus Drivers	5,651,799	5,632,107	(19,692)	-0.3%
142	Salary Of Clerical Staff	4,381,435	4,292,269	(89,166)	-2.0%
130	Principal	3,917,841	3,979,735	61,894	1.6%
173	Secondary Counselor	3,069,401	3,159,307	89,907	2.9%
181	Maintenance Personnel, Transportation Mechanic, C	2,977,162	2,832,990	(144,172)	-4.8%
164	Physical/Occupational/Mobility/Speech Therapist	2,245,336	2,923,499	678,163	30.2%
165	Librarian/Media Specialist	2,412,403	2,399,186	(13,217)	-0.5%
190	Other Management Personnel	2,338,734	2,420,310	81,577	3.5%
172	Elementary Counselor	1,719,328	1,691,443	(27,886)	-1.6%
161	Technology Specialist	1,531,769	1,428,012	(103,757)	-6.8%
113	Substitute/Temporary Employee	1,626,948	1,581,654	(45,294)	-2.8%
141	Salary Of Seretarial Staff	1,403,794	1,400,957	(2,837)	-0.2%
163	School Nurse/Special Education Nurse Lpn	1,157,733	1,329,473	171,741	14.8%
174	School Psychologist	1,114,508	1,087,615	(26,893)	-2.4%
146	Athletics Personnel	926,463	997,074	70,611	7.6%
199	Other Salaries And Compensation	680,259	851,630	171,372	25.2%
114	Substitute/Temporary Employee	581,558	629,644	48,086	8.3%
121	Deputy, Assoc, Assistant, Area Superintendent	446,192	470,000	23,808	5.3%
148	Accountant	436,273	429,884	(6,389)	-1.5%
120	Superintendent, Resa Director, Technical Institute Di	183,836	231,000	47,164	25.7%
115	Extended Day - Teachers	241,154	248,962	7,809	3.2%
176	School Social Worker	94,999	94,849	(150)	-0.2%
177	Family Services/Parent Coordinator	92,649	95,649	3,000	3.2%
171	Teacher Support Specialist/Diagnostician/Audiologi	165,691	165,979	288	0.2%
178	Graduation Coach	74,397	73,887	(510)	-0.7%
116	Professional Development Stipends	75,587	-	(75,587)	-100.0%
111	School Board Members Salaries	22,836	25,750	2,914	12.8%
117	Extended Year	17,570	19,693	2,123	12.1%
	<b>Salaries</b>	<b>\$ 182,686,183</b>	<b>\$ 184,277,858</b>	<b>\$ 1,591,676</b>	<b>0.9%</b>
230	Teachers Retirement System	\$ 35,538,932	\$ 31,979,510	\$ (3,559,423)	-10.0%
210	State Health Insurance	27,791,303	28,094,447	303,144	1.1%
220	FICA	10,429,110	10,524,642	95,531	0.9%
221	Medicare	2,445,331	2,463,284	17,953	0.7%
260	Workmen Compensation	1,765,750	1,549,029	(216,721)	-12.3%
290	Other Employee Benefits	329,705	510,333	180,628	54.8%
	<b>Benefits</b>	<b>\$ 78,300,132</b>	<b>\$ 75,121,245</b>	<b>\$ (3,178,888)</b>	<b>-4.1%</b>
300	Purchased Professional & Technical Services	\$ 7,425,513	\$ 6,860,515	\$ (564,999)	-7.6%

	<b>FY20 Budget</b>	<b>FY21 Budget</b>	<b>Budget Change</b>	<b>% Change</b>
620 Energy	6,098,222	6,144,375	46,153	0.8%
616 Expendable Computer Equipment	4,734,563	1,300,797	(3,433,766)	-72.5%
610 Supplies	3,365,456	3,702,771	337,315	10.0%
641 Textbooks - Printed	2,387,378	1,020,437	(1,366,941)	-57.3%
430 Repair and Maintenance Services	1,952,505	2,044,537	92,032	4.7%
732 Purchase Or Lease-Purchase Of Buses	1,874,302	426,777	(1,447,525)	-77.2%
615 Expendable Equipment	2,040,779	1,103,273	(937,506)	-45.9%
410 Water, Sewer And Cleaning Services	1,071,905	1,282,761	210,856	19.7%
444 Other Rentals	2,715	-	(2,715)	-100.0%
530 Communication	945,112	956,549	11,437	1.2%
595 Other Purchased Services	874,478	581,643	(292,835)	-33.5%
612 Computer Software	933,636	933,720	84	0.0%
520 Insurance (Other Than Employee Benefits)	730,482	808,271	77,789	10.6%
532 Communication - Web-based Subscriptions and Licer	1,018,209	698,078	(320,131)	-31.4%
890 Other Expenditures	347,157	656,500	309,343	89.1%
715 Land Improvements	90,693	-	(90,693)	-100.0%
730 Purchase Of Equipment - Other Than Buses And Com	591,890	151,200	(440,690)	-74.5%
642 Books (Other Than Textbooks) And Periodicals	388,008	294,480	(93,528)	-24.1%
580 Travel - Employees	364,674	199,914	(164,760)	-45.2%
810 Dues And Fees	404,072	281,260	(122,812)	-30.4%
340 Professional Legal Services	165,375	165,000	(375)	-0.2%
812 Resa Fees	164,791	167,728	2,937	1.8%
611 Supplies - Technology Related	83,228	90,564	7,336	8.8%
563 Tuition To Private Sources	60,000	60,000	-	0.0%
490 Other Purchased Property Services	32,458	32,500	42	0.1%
334 Bus Driver Physicals	27,000	27,000	-	0.0%
332 Drug And Alcohol Testing, Fingerprinting	24,325	23,500	(825)	-3.4%
811 Regional Or County Library Dues	22,000	25,000	3,000	13.6%
734 Purchase Or Lease-Purchase Of Equipment - Technol	642	-	(642)	-100.0%
321 Contracted Service - Teachers	7,500	7,500	-	0.0%
361 Per Diem And Fees	2,000	-	(2,000)	-100.0%
442 Rental Of Equipment And Vehicles	4,962	4,612	(350)	-7.1%
<b>Operating Expenditures</b>	<b>\$ 38,239,194</b>	<b>\$ 30,051,262</b>	<b>\$ (8,187,932)</b>	<b>-21.4%</b>
<b>Total Objects</b>	<b>\$ 299,225,509</b>	<b>\$ 289,450,365</b>	<b>\$ (9,775,144)</b>	<b>-3.3%</b>