

Paulding County School District
FY2021 General Fund - Tentative Budget Presentation

	Rank	% of Budget	FY20 Budget	FY21 Budget	Budget Change	% Change
Revenue:						
State and Federal Sources	1	65%	\$ 200,105,601	\$ 182,966,985	\$ (17,138,616)	-8.6%
Local Taxes	2	35%	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%
Total Revenue		100%	\$ 296,156,601	\$ 283,065,534	\$ (13,091,067)	-4.4%
			7.1%	-4.4%		
Expenditures:						
1000 Instruction	1	69%	\$ 205,116,421	\$ 201,530,566	\$ (3,585,856)	-1.7%
2600 Maintenance	2	7%	\$ 20,450,731	\$ 20,738,974	288,243	1.4%
2400 School Administration	3	7%	\$ 19,720,596	\$ 19,738,003	17,407	0.1%
2700 Transportation	4	5%	\$ 16,132,181	\$ 14,714,806	(1,417,376)	-8.8%
2210 Improvement of Instruction	6	4%	\$ 11,560,931	\$ 10,763,116	(797,815)	-6.9%
2100 Pupil Services	5	4%	\$ 10,318,332	\$ 11,466,079	1,147,748	11.1%
2220 Media Services	7	2%	\$ 5,173,449	\$ 5,014,971	(158,478)	-3.1%
2800 Central Support Services	8	1%	\$ 3,070,532	\$ 3,361,003	290,471	9.5%
2500 Business Services	9	1%	\$ 2,011,873	\$ 1,937,401	(74,471)	-3.7%
2300 General Administration	10	0%	\$ 1,482,956	\$ 1,444,059	(38,898)	-2.6%
2213 Instructional Staff Training	11	0%	\$ 886,784	\$ 367,666	(519,118)	-58.5%
2900 Other Support Services	12	0%	\$ 213,390	\$ 193,040	(20,350)	-9.5%
Total Expenditures		100%	\$ 296,138,176	\$ 291,269,685	\$ (4,868,492)	-1.6%
			9.2%	-1.6%		
Revenue Over/(Under) Expenditures			\$ 18,424	\$ (8,204,151)	\$ (8,222,575)	
Other Sources (Uses):						
Transfers from Other Funds			\$ -	\$ -	\$ -	
5000 Other Outlays			3,035,650	1,589,950	(1,445,700)	
Total Other Sources (Uses)			\$ (3,035,650)	\$ (1,589,950)	\$ 1,445,700	
Change in Fund Balance			\$ (3,017,226)	\$ (9,794,101)	\$ (6,776,875)	

		FY20 Budget	FY21 Budget	Budget Change	% Change
Summary by Object:					
511000	Salaries - Teachers	\$ 109,281,518	\$ 110,374,432	\$ 1,092,914	1.0%
511100	Salaries - Board Members	\$ 22,836	\$ 25,750	2,914	12.8%
511300	Salaries - Sub Teachers	\$ 1,245,663	\$ 1,204,269	(41,394)	-3.3%
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	\$ 572,389	\$ 617,001	44,611	7.8%
511403	Salaries-Sub Classified LSPD	\$ 4,429	\$ 7,644	3,215	72.6%
511500	Salaries - Extended Day	\$ 126,666	\$ 143,115	16,449	13.0%
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	\$ 6,134,623	\$ 6,230,086	95,463	1.6%
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	\$ 1,423,012	(108,757)	-7.1%
516300	Salaries - Nurses	\$ 1,157,733	\$ 1,296,331	138,599	12.0%
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	\$ 84,682	\$ 83,203	(1,479)	-1.7%
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	\$ 2,285,144	\$ 2,366,438	81,294	3.6%
519100	Salaries - Other Adm Personnel	\$ 6,367,990	\$ 6,385,966	17,976	0.3%
519900	Salaries - Other	\$ 678,891	\$ 851,630	172,740	25.4%
521000	Benefits - State Health Ins	\$ 27,700,583	\$ 28,017,131	316,548	1.1%

		FY20 Budget	FY21 Budget	Budget Change	% Change
522000	Benefits - FICA	\$ 10,399,500	\$ 10,494,086	94,586	0.9%
522100	Benefits - Medicare	\$ 2,435,815	\$ 2,453,776	17,961	0.7%
523000	Benefits - Teacher Retirement	\$ 35,367,458	\$ 31,829,976	(3,537,482)	-10.0%
526000	Benefits - Workmen Comp	\$ 1,765,750	\$ 1,551,068	(214,682)	-12.2%
529000	Benefits - Other Emp Benefits	\$ 329,071	\$ 369,286	40,215	12.2%
529001	Benefits - FSA Admin Cost	\$ -	\$ 140,674	140,674	0.0%
530010	ProfSrv Other	\$ 7,245,102	\$ 6,829,050	(416,052)	-5.7%
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	\$ 1,003,597	\$ 698,078	(305,519)	-30.4%
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	\$ 79,065	\$ 32,177	(46,889)	-59.3%
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	\$ 1,680,103	\$ 2,588,080	907,977	54.0%
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	\$ 82,155	\$ 90,564	8,409	10.2%
561200 Computer Software	\$ 893,441	\$ 933,720	40,279	4.5%
561501 Expendable Equipment	\$ 264,233	\$ 163,955	(100,278)	-38.0%
561503 Copy Machine Equipment	\$ 45,418	\$ 4,796	(40,622)	-89.4%
561505	\$ 706,047	\$ 923,580	217,533	30.8%
561506 Nextel Phone Equipment	\$ 5,504	\$ 4,000	(1,504)	-27.3%
561601 Expendable Computer Equip	\$ 4,597,158	\$ 4,262,620	(334,537)	-7.3%
561603 Computer Printers	\$ 30,598	\$ 3,800	(26,798)	-87.6%
561605	\$ 58,057	\$ 4,928	(53,129)	-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	\$ 1,020,445	(1,366,933)	-57.3%
564200 Books - Other	\$ 388,008	\$ 294,482	(93,526)	-24.1%
573000 Purchase of Equipment	\$ 34,700	\$ 51,200	16,500	47.6%
573002 Purchase - Vehicle	\$ 390,000	\$ 100,000	(290,000)	-74.4%
573200 Purchase of Buses	\$ 1,445,422	\$ 150,000	(1,295,422)	-89.6%
573400 Computers > \$1000	\$ 642	\$ -	(642)	-100.0%
581000 Dues and Fees	\$ 178,734	\$ 244,317	65,583	36.7%
581001 Conference Fees	\$ 219,339	\$ 36,943	(182,395)	-83.2%
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	\$ 499,500	152,343	43.9%
Total Objects	\$ 296,138,176	291,269,685	\$ (4,868,492)	-1.6%

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

		FY20 Budget	FY21 Budget	Budget Change	% Change
Summary by State Object:					
110	Teachers	\$ 109,281,518	\$ 110,374,432	\$ 1,092,914	1.0%
118	Art,Music,Pe	12,984,285	12,584,414	(399,872)	-3.1%
191	Other Administrative Personnel	6,367,990	6,385,966	17,976	0.3%
131	Assistant Principal	6,109,667	6,292,073	182,406	3.0%
140	Aides And Paraprofessionals	6,134,623	6,230,086	95,463	1.6%
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	2,285,144	2,366,438	81,294	3.6%
172	Elementary Counselor	1,719,328	1,691,443	(27,886)	-1.6%
161	Technology Specialist	1,531,769	1,423,012	(108,757)	-7.1%
113	Substitute/Temporary Employee	1,623,066	1,576,358	(46,708)	-2.9%
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	1,296,331	138,599	12.0%
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	678,891	851,630	172,740	25.4%
114	Substitute/Temporary Employee	576,818	624,644	47,826	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	126,666	143,115	16,449	13.0%
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	84,682	83,203	(1,479)	-1.7%
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	-	-	-	0.0%
	Salaries	\$ 181,822,095	\$ 183,844,074	\$ 2,021,979	1.1%
230	Teachers Retirement System	\$ 35,367,458	\$ 31,829,976	\$ (3,537,482)	-10.0%
210	State Health Insurance	27,700,583	28,017,131	316,548	1.1%
220	FICA	10,399,500	10,494,086	94,586	0.9%
221	Medicare	2,435,815	2,453,776	17,961	0.7%
260	Workmen Compensation	1,765,750	1,551,068	(214,682)	-12.2%
290	Other Employee Benefits	329,071	509,961	180,890	55.0%
	Benefits	\$ 77,998,178	\$ 74,855,998	\$ (3,142,180)	-4.0%
300	Purchased Professional & Technical Services	\$ 7,348,063	\$ 6,877,310	\$ (470,753)	-6.4%

		FY20 Budget	FY21 Budget	Budget Change	% Change
620	Energy	6,098,222	6,144,375	46,153	0.8%
616	Expendable Computer Equipment	4,685,812	4,271,348	(414,464)	-8.8%
610	Supplies	3,342,898	3,674,484	331,587	9.9%
641	Textbooks - Printed	2,387,378	1,020,445	(1,366,933)	-57.3%
430	Repair and Maintenance Services	1,952,505	2,044,537	92,032	4.7%
732	Purchase Or Lease-Purchase Of Buses	1,445,422	150,000	(1,295,422)	-89.6%
615	Expendable Equipment	1,021,203	1,096,331	75,129	7.4%
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	893,441	933,720	40,279	4.5%
520	Insurance (Other Than Employee Benefits)	730,482	808,271	77,789	10.6%
532	Communication - Web-based Subscriptions and Licer	1,003,597	698,078	(305,519)	-30.4%
890	Other Expenditures	347,157	499,500	152,343	43.9%
715	Land Improvements	-	-	-	0.0%
730	Purchase Of Equipment - Other Than Buses And Com	424,700	151,200	(273,500)	-64.4%
642	Books (Other Than Textbooks) And Periodicals	388,008	294,482	(93,526)	-24.1%
580	Travel - Employees	363,526	199,915	(163,612)	-45.0%
810	Dues And Fees	398,072	281,260	(116,812)	-29.3%
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	82,155	90,564	8,409	10.2%
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%
	Operating Expenditures	\$ 36,317,904	\$ 32,569,612	\$ (3,748,291)	-10.3%
	Total Objects	\$ 296,138,176	\$ 291,269,685	\$ (4,868,492)	-1.6%