

Paulding County School District
FY2022 General Fund - Original Budget

	Rank	% of Budget	FY21 Budget	FY22 Budget	Budget Change	% Change
Revenue:						
State and Federal Sources	1	63%	\$ 193,607,023	\$ 199,195,123	\$ 5,588,100	2.9%
Local Taxes	2	36%	101,023,000	114,308,000	13,285,000	13.2%
Other Local Sources	3	0%	2,075,549	1,280,800	(794,749)	-38.3%
Total Revenue		100%	\$ 296,705,572	\$ 314,783,923	\$ 18,078,351	6.1%
			-0.5%	6.1%		
Expenditures:						
1000 Instruction	1	69%	\$ 198,738,397	\$ 217,114,633	\$ 18,376,236	9.2%
2600 Maintenance	3	6%	\$ 20,754,725	\$ 20,098,079	(656,647)	-3.2%
2400 School Administration	2	7%	\$ 19,734,074	\$ 20,781,982	1,047,907	5.3%
2700 Transportation	4	6%	\$ 15,312,668	\$ 18,667,241	3,354,574	21.9%
2210 Improvement of Instruction	6	4%	\$ 10,822,600	\$ 12,190,819	1,368,219	12.6%
2100 Pupil Services	5	4%	\$ 11,814,012	\$ 12,367,199	553,187	4.7%
2220 Media Services	7	2%	\$ 5,018,318	\$ 5,334,959	316,641	6.3%
2800 Central Support Services	8	1%	\$ 3,381,415	\$ 3,708,211	326,796	9.7%
2500 Business Services	9	1%	\$ 1,960,541	\$ 2,336,505	375,964	19.2%
2300 General Administration	10	0%	\$ 1,528,059	\$ 1,529,393	1,334	0.1%
2213 Instructional Staff Training	11	0%	\$ 634,383	\$ 468,138	(166,246)	-26.2%
2900 Other Support Services	12	0%	\$ 199,040	\$ 186,765	(12,275)	-6.2%
Total Expenditures		100%	\$ 289,898,233	\$ 314,783,923	\$ 24,885,690	8.6%
			-0.5%	8.6%		
Revenue Over/(Under) Expenditures			\$ 6,807,339	\$ (0.00)	\$ (6,807,339)	
Other Sources (Uses):						
Transfers from Other Funds			\$ -	\$ -	\$ -	
5000 Other Outlays			1,589,950	-	(1,589,950)	
Total Other Sources (Uses)			\$ (1,589,950)	\$ -	\$ 1,589,950	
Change in Fund Balance			\$ 5,217,389	\$ (0)	\$ (5,217,389)	

*Excludes Grants

		FY21 Budget	FY22 Budget	Budget Change	% Change
Summary by Object:					
511000	Salaries - Teachers	\$ 109,916,600	\$ 117,644,207	\$ 7,727,606	7.0%
511100	Salaries - Board Members	\$ 25,750	\$ 28,497	2,747	10.7%
511300	Salaries - Sub Teachers	\$ 1,282,906	\$ 597,856	(685,050)	-53.4%
511301	Salaries - Sub Staff Dev Directed	\$ 10,240	\$ -	(10,240)	-100.0%
511302	Salaries - Sub Certified	\$ 294,898	\$ 198,791	(96,107)	-32.6%
511303	Salaries-Subs Loc Sch Paid	\$ 69,296	\$ 12,375	(56,921)	-82.1%
511304	Sal-Subs Outside Source Paid	\$ 1,538	\$ -	(1,538)	-100.0%
511305	Sal-Subs CTAE COMPETITION Paid	\$ 5,088	\$ -	(5,088)	-100.0%
511306	Sal-Subs HR Approved	\$ 1,269	\$ -	(1,269)	-100.0%
511400	Salaries - Sub Classified	\$ 620,881	\$ 247,053	(373,827)	-60.2%
511403	Salaries-Sub Classified LSPD	\$ 7,644	\$ 1,032	(6,611)	-86.5%
511500	Salaries - Extended Day	\$ 252,209	\$ 203,838	(48,371)	-19.2%
511600	Stipends	\$ 50,784	\$ 50,000	(784)	-1.5%
511700	Extended Year	\$ 14,515	\$ 14,515	-	0.0%
511800	Salaries - Art,Music,PE	\$ 12,674,699	\$ 13,279,919	605,220	4.8%
512000	Salary - Superintendent	\$ 231,000	\$ 231,000	-	0.0%
512100	Salaries-Asst. Superintendent	\$ 470,000	\$ 470,000	-	0.0%
513000	Salaries - Principals	\$ 3,979,735	\$ 4,066,994	87,259	2.2%
513100	Salaries - Asst. Principals	\$ 6,292,073	\$ 6,552,334	260,261	4.1%
514000	Salaries - Parapros	\$ 6,247,222	\$ 6,744,571	497,349	8.0%
514100	Salaries - Secretaries	\$ 1,400,957	\$ 1,500,710	99,753	7.1%
514200	Salaries - Clerical	\$ 4,292,269	\$ 4,497,340	205,070	4.8%
514500	Salaries - Interpreter	\$ 27,335	\$ 45,084	17,749	64.9%
514600	Salaries - Athletic Supplement	\$ 997,075	\$ 1,039,536	42,462	4.3%
514800	Salaries - Accountants	\$ 429,884	\$ 430,541	656	0.2%
516100	Salaries - Tech Specialist	\$ 1,428,012	\$ 1,502,756	74,744	5.2%
516300	Salaries - Nurses	\$ 1,329,473	\$ 1,280,631	(48,843)	-3.7%
516400	Salaries - Therapists	\$ 2,852,199	\$ 3,151,007	298,808	10.5%
516500	Salaries Media Specialist	\$ 2,401,811	\$ 2,629,224	227,413	9.5%
517100	Salaries - Teacher Support Spe	\$ 164,212	\$ 174,743	10,532	6.4%
517200	Salaries - Elem Counselors	\$ 1,691,443	\$ 1,790,957	99,514	5.9%
517300	Salaries - Secondary Counselor	\$ 3,159,307	\$ 3,297,179	137,872	4.4%
517400	Salaries - Psychologists	\$ 1,087,615	\$ 1,532,667	445,052	40.9%
517600	Salaries - Social Workers	\$ 94,849	\$ 99,027	4,178	4.4%
517700	Salaries - Family Svc Coord	\$ 95,649	\$ 100,846	5,197	5.4%
517800	Salaries - Graduation Coach	\$ 73,887	\$ 76,915	3,028	4.1%
518000	Salaries - Bus Drivers	\$ 5,470,519	\$ 5,972,076	501,557	9.2%
518001	Salaries - Bus Drvr Field Trip	\$ 161,588	\$ 36,293	(125,296)	-77.5%
518100	Salaries - Maint & Bus Monitor	\$ 2,832,990	\$ 3,116,509	283,519	10.0%
518601	Custodial Salaries	\$ 1,767,834	\$ 1,848,450	80,617	4.6%
519000	Salaries - Management	\$ 2,420,469	\$ 2,831,985	411,516	17.0%
519100	Salaries - Other Adm Personnel	\$ 6,550,724	\$ 7,132,579	581,856	8.9%
519900	Salaries - Other	\$ 851,630	\$ 906,964	55,334	6.5%

		FY21 Budget	FY22 Budget	Budget Change	% Change
521000	Benefits - State Health Ins	\$ 28,323,180	\$ 28,966,768	643,587	2.3%
522000	Benefits - FICA	\$ 10,563,072	\$ 11,097,040	533,967	5.1%
522100	Benefits - Medicare	\$ 2,472,012	\$ 2,621,631	149,619	6.1%
523000	Benefits - Teacher Retirement	\$ 32,098,242	\$ 35,838,182	3,739,940	11.7%
526000	Benefits - Workmen Comp	\$ 1,549,029	\$ 1,640,958	91,929	5.9%
529000	Benefits - Other Emp Benefits	\$ 369,450	\$ 377,570	8,120	2.2%
529001	Benefits - FSA Admin Cost	\$ 140,898	\$ 179,911	39,012	27.7%
530010	ProfSrv Other	\$ 6,851,441	\$ 5,933,580	(917,861)	-13.4%
530017	ProfSrv Interpreter	\$ 14,000	\$ 13,850	(150)	-1.1%
530019	ProfSrv Translation	\$ 3,000	\$ 2,000	(1,000)	-33.3%
530020	ProfSrv Broadcast Professional	\$ 300	\$ -	(300)	-100.0%
530080	ProfSrv Instructors	\$ 304,517	\$ 31,860	(272,657)	-89.5%
530090	Prof&Tech Serv Tank Testing	\$ 4,400	\$ -	(4,400)	-100.0%
532100	Contracted Svc Teachers	\$ 7,500	\$ 7,500	-	0.0%
533200	Drug and Alcohol Testing	\$ 67,355	\$ 85,386	18,031	26.8%
533209	Finger Print Reimbursement	\$ (46,000)	\$ (53,496)	(7,496)	16.3%
533400	Bus Driver Physicals	\$ 27,000	\$ 26,000	(1,000)	-3.7%
534000	Purchased Prof Legal Serv	\$ 165,000	\$ 165,000	-	0.0%
536100	Prof. Serv. Translator	\$ 4,000	\$ 4,200	200	5.0%
541001	Water	\$ 694,713	\$ 588,203	(106,510)	-15.3%
541002	Grounds Maintenance	\$ 301,949	\$ 317,048	15,098	5.0%
541003	Garbage	\$ 226,699	\$ 233,490	6,791	3.0%
541004	Pest Control	\$ 52,800	\$ 52,800	-	0.0%
543000	All Other Except Bldg Maint	\$ 757,445	\$ 1,058,500	301,055	39.7%
543001	Building Maintenance	\$ 1,135,222	\$ 685,413	(449,809)	-39.6%
543002	Copy Machine Maint	\$ 237,200	\$ 226,219	(10,981)	-4.6%
543004	Fueling Station Maint	\$ 49,000	\$ 45,000	(4,000)	-8.2%
543200	Repairs & Maintenance	\$ 2,000	\$ -	(2,000)	-100.0%
544200	Rental of Equipment & Vehicles	\$ 4,922	\$ 5,012	90	1.8%
544400	Other Rentals	\$ 4,987	\$ -	(4,987)	-100.0%
549000	Other Purchased Property Svc	\$ 32,500	\$ 35,500	3,000	9.2%
552000	Insurance	\$ 808,271	\$ 808,271	-	0.0%
553000	Communication	\$ 872,560	\$ 603,214	(269,346)	-30.9%
553004	Postage	\$ 34,359	\$ 10,350	(24,009)	-69.9%
553006	District Managed Communication	\$ 82,221	\$ 82,229	8	0.0%
553200	Communication_Web Based Subscr	\$ 935,516	\$ 760,411	(175,105)	-18.7%
556300	Tuition to Private Sources	\$ 217,375	\$ 31,000	(186,375)	-85.7%
558002	Travel - Lodging	\$ 59,610	\$ 63,693	4,082	6.8%
558003	Travel - Meals	\$ 21,221	\$ 17,601	(3,620)	-17.1%
558004	Travel - Conference	\$ 48,218	\$ 30,883	(17,336)	-36.0%
558005	Mileage - Non Conference	\$ 82,779	\$ 117,906	35,127	42.4%
559500	Other Purchased Services	\$ 631,243	\$ 882,008	250,765	39.7%
561001	Supplies	\$ 1,455,924	\$ 3,005,417	1,549,493	106.4%
561003	Repair Parts / Tools	\$ 294,900	\$ 259,000	(35,900)	-12.2%

	FY21 Budget	FY22 Budget	Budget Change	% Change
561004 Copy Machine Supplies	\$ 334,593	\$ 13,764	(320,830)	-95.9%
561005 Printing	\$ 26,387	\$ 25,557	(830)	-3.1%
561006 Tires	\$ 121,800	\$ 120,000	(1,800)	-1.5%
561007 Vehicle Maintenance Supplies	\$ 68,250	\$ -	(68,250)	-100.0%
561008 Custodial Paper Supplies	\$ 460,954	\$ 460,954	-	0.0%
561015 Supplies - Food Purchase	\$ 49,858	\$ 5,700	(44,158)	-88.6%
561100 TechnologySupplies	\$ 149,564	\$ 114,850	(34,714)	-23.2%
561200 Computer Software	\$ 988,157	\$ 1,293,433	305,275	30.9%
561501 Expendable Equipment	\$ 181,485	\$ 412,347	230,862	127.2%
561503 Copy Machine Equipment	\$ 60,367	\$ 3,600	(56,767)	-94.0%
561505	\$ 524,474	\$ 1,084,498	560,024	106.8%
561506 Nextel Phone Equipment	\$ 4,000	\$ 5,000	1,000	25.0%
561601 Expendable Computer Equip	\$ 1,630,254	\$ 5,239,061	3,608,808	221.4%
561603 Computer Printers	\$ 25,154	\$ 7,500	(17,654)	-70.2%
561605	\$ 55,128	\$ 3,368	(51,760)	-93.9%
562001 Gas	\$ 438,368	\$ 343,982	(94,386)	-21.5%
562002 Electric	\$ 4,295,858	\$ 4,185,640	(110,218)	-2.6%
562003 Gasoline	\$ 210,000	\$ 220,000	10,000	4.8%
562004 Diesel Fuel	\$ 812,700	\$ 550,000	(262,700)	-32.3%
562006 Propane Fuel	\$ 387,450	\$ 360,000	(27,450)	-7.1%
564100 Textbooks	\$ 950,437	\$ 1,950,555	1,000,118	105.2%
564200 Books - Other	\$ 296,873	\$ 305,085	8,212	2.8%
573000 Purchase of Equipment	\$ 51,200	\$ 93,000	41,800	81.6%
573002 Purchase - Vehicle	\$ 217,164	\$ 270,000	52,836	24.3%
573200 Purchase of Buses	\$ 718,880	\$ 3,614,970	2,896,090	402.9%
581000 Dues and Fees	\$ 265,920	\$ 249,569	(16,351)	-6.1%
581001 Conference Fees	\$ 101,272	\$ 59,845	(41,427)	-40.9%
581100 Library Dues	\$ 25,000	\$ 25,000	-	0.0%
581200 RESA Fees	\$ 167,728	\$ 164,813	(2,915)	-1.7%
589000 Other Expenditures	\$ 286,848	\$ 1,407,726	1,120,878	390.8%
Total Objects	\$ 289,898,233	314,783,923	\$ 24,885,690	8.6%

		FY21 Budget	FY22 Budget	Budget Change	% Change
Summary by State Object:					
110	Teachers	\$ 109,916,600	\$ 117,644,207	\$ 7,727,606	7.0%
118	Art,Music,Pe	12,674,699	13,279,919	605,220	4.8%
191	Other Administrative Personnel	6,550,724	7,132,579	581,856	8.9%
131	Assistant Principal	6,292,073	6,552,334	260,261	4.1%
140	Aides And Paraprofessionals	6,247,222	6,744,571	497,349	8.0%
180	Bus Drivers	5,632,107	6,008,368	376,261	6.7%
142	Salary Of Clerical Staff	4,292,269	4,497,340	205,070	4.8%
130	Principal	3,979,735	4,066,994	87,259	2.2%
173	Secondary Counselor	3,159,307	3,297,179	137,872	4.4%
181	Maintenance Personnel, Transportation Mechanic, C	2,832,990	3,116,509	283,519	10.0%
164	Physical/Occupational/Mobility/Speech Therapist	2,852,199	3,151,007	298,808	10.5%
165	Librarian/Media Specialist	2,401,811	2,629,224	227,413	9.5%
190	Other Management Personnel	2,420,469	2,831,985	411,516	17.0%
172	Elementary Counselor	1,691,443	1,790,957	99,514	5.9%
161	Technology Specialist	1,428,012	1,502,756	74,744	5.2%
113	Substitute/Temporary Employee	1,665,235	809,022	(856,213)	-51.4%
141	Salary Of Seretarial Staff	1,400,957	1,500,710	99,753	7.1%
163	School Nurse/Special Education Nurse Lpn	1,329,473	1,280,631	(48,843)	-3.7%
174	School Psychologist	1,087,615	1,532,667	445,052	40.9%
146	Athletics Personnel	997,075	1,039,536	42,462	4.3%
199	Other Salaries And Compensation	851,630	906,964	55,334	6.5%
114	Substitute/Temporary Employee	628,524	248,085	(380,439)	-60.5%
121	Deputy, Assoc, Assistant, Area Superintendent	470,000	470,000	-	0.0%
148	Accountant	429,884	430,541	656	0.2%
120	Superintendent, Resa Director, Technical Institute Di	231,000	231,000	-	0.0%
115	Extended Day - Teachers	252,209	203,838	(48,371)	-19.2%
176	School Social Worker	94,849	99,027	4,178	4.4%
177	Family Services/Parent Coordinator	95,649	100,846	5,197	5.4%
171	Teacher Support Specialist/Diagnostician/Audiologi	164,212	174,743	10,532	6.4%
178	Graduation Coach	73,887	76,915	3,028	4.1%
116	Professional Development Stipends	50,784	50,000	(784)	-1.5%
111	School Board Members Salaries	25,750	28,497	2,747	10.7%
117	Extended Year	14,515	14,515	-	0.0%
145	Interpreter	27,335	45,084	17,749	64.9%
186	Custodial Personnel	1,767,834	1,848,450	80,617	4.6%
	Salaries	\$ 184,030,078	\$ 195,337,001	\$ 11,306,923	6.1%
230	Teachers Retirement System	\$ 32,098,242	\$ 35,838,182	\$ 3,739,940	11.7%
210	State Health Insurance	28,323,180	28,966,768	643,587	2.3%
220	FICA	10,563,072	11,097,040	533,967	5.1%
221	Medicare	2,472,012	2,621,631	149,619	6.1%
260	Workmen Compensation	1,549,029	1,640,958	91,929	5.9%
290	Other Employee Benefits	510,348	557,480	47,132	9.2%
	Benefits	\$ 75,515,884	\$ 80,722,059	\$ 5,206,175	6.9%

		FY21 Budget	FY22 Budget	Budget Change	% Change
300	Purchased Professional & Technical Services	\$ 7,177,659	\$ 5,981,290	\$ (1,196,368)	-16.7%
620	Energy	6,144,375	5,659,622	(484,753)	-7.9%
616	Expendable Computer Equipment	1,710,536	5,249,930	3,539,393	206.9%
610	Supplies	2,812,666	3,890,392	1,077,725	38.3%
641	Textbooks - Printed	950,437	1,950,555	1,000,118	105.2%
430	Repair and Maintenance Services	2,178,867	2,015,132	(163,735)	-7.5%
432	Repair And Maintenance Services - Technology Relat	2,000	-	(2,000)	-100.0%
732	Purchase Or Lease-Purchase Of Buses	718,880	3,614,970	2,896,090	402.9%
615	Expendable Equipment	770,326	1,505,445	735,119	95.4%
410	Water, Sewer And Cleaning Services	1,276,161	1,191,540	(84,621)	-6.6%
444	Other Rentals	4,987	-	(4,987)	-100.0%
530	Communication	989,140	695,793	(293,347)	-29.7%
595	Other Purchased Services	631,243	882,008	250,765	39.7%
612	Computer Software	988,157	1,293,433	305,275	30.9%
520	Insurance (Other Than Employee Benefits)	808,271	808,271	-	0.0%
532	Communication - Web-based Subscriptions and Licer	935,516	760,411	(175,105)	-18.7%
890	Other Expenditures	286,848	1,407,726	1,120,878	390.8%
730	Purchase Of Equipment - Other Than Buses And Cor	268,364	363,000	94,636	35.3%
642	Books (Other Than Textbooks) And Periodicals	296,873	305,085	8,212	2.8%
580	Travel - Employees	211,829	230,082	18,254	8.6%
810	Dues And Fees	367,192	309,414	(57,778)	-15.7%
340	Professional Legal Services	165,000	165,000	-	0.0%
812	Resa Fees	167,728	164,813	(2,915)	-1.7%
611	Supplies - Technology Related	149,564	114,850	(34,714)	-23.2%
563	Tuition To Private Sources	217,375	31,000	(186,375)	-85.7%
490	Other Purchased Property Services	32,500	35,500	3,000	9.2%
334	Bus Driver Physicals	27,000	26,000	(1,000)	-3.7%
332	Drug And Alcohol Testing, Fingerprinting	21,355	31,890	10,535	49.3%
811	Regional Or County Library Dues	25,000	25,000	-	0.0%
321	Contracted Service - Teachers	7,500	7,500	-	0.0%
361	Per Diem And Fees	4,000	4,200	200	5.0%
442	Rental Of Equipment And Vehicles	4,922	5,012	90	1.8%
	Operating Expenditures	\$ 30,352,271	\$ 38,724,863	\$ 8,372,593	27.6%
	Total Objects	\$ 289,898,233	\$ 314,783,923	\$ 24,885,690	8.6%