

Paulding County School District
FY2023 General Fund - Original Budget

	Rank	% of Budget	FY22 Budget	FY23 Budget	Budget Change	% Change	M&O Millage
Revenue:							
State and Federal Sources	1	60%	\$ 199,187,704	\$ 212,231,855	\$ 13,044,151	6.5%	
Local Taxes	2	39%	114,308,000	137,445,000	23,137,000	20.2%	
Other Local Sources	3	0%	1,280,800	1,749,000	468,200	36.6%	
Total Revenue		100%	\$ 314,776,504	\$ 351,425,855	\$ 36,649,351	11.6%	
			-2.6%	11.6%			
Expenditures:							
1000 Instruction	1	68%	\$ 217,066,229	\$ 238,714,113	\$ 21,647,884	10.0%	12.057
2600 Maintenance	2	7%	\$ 20,165,611	\$ 24,669,118	4,503,507	22.3%	1.246
2400 School Administration	4	6%	\$ 20,640,739	\$ 21,599,445	958,706	4.6%	1.091
2700 Transportation	3	7%	\$ 18,743,040	\$ 22,879,698	4,136,659	22.1%	1.155
2210 Improvement of Instruction	6	4%	\$ 12,011,877	\$ 14,051,294	2,039,417	17.0%	0.710
2100 Pupil Services	5	4%	\$ 12,391,016	\$ 14,164,206	1,773,190	14.3%	0.715
2220 Media Services	7	2%	\$ 5,335,969	\$ 5,591,905	255,935	4.8%	0.282
2800 Central Support Services	8	1%	\$ 3,706,483	\$ 5,163,253	1,456,771	39.3%	0.261
2500 Business Services	9	1%	\$ 2,362,316	\$ 2,413,983	51,667	2.2%	0.122
2300 General Administration	10	0%	\$ 1,526,621	\$ 1,458,149	(68,472)	-4.5%	0.074
2213 Instructional Staff Training	11	0%	\$ 640,508	\$ 513,714	(126,794)	-19.8%	0.026
2900 Other Support Services	12	0%	\$ 187,315	\$ 206,978	19,663	10.5%	0.010
Total Expenditures		100%	\$ 314,777,724	\$ 351,425,855	\$ 36,648,131	11.6%	17.750
			9.1%	11.6%			
Revenue Over/(Under) Expenditures			\$ (1,219)	\$ (0.00)	\$ 1,219		
Other Sources (Uses):							
Transfers from Other Funds			\$ -	\$ -	\$ -		
5000 Other Outlays			-	-	-		
Total Other Sources (Uses)			\$ -	\$ -	\$ -		
Change in Fund Balance			\$ (1,219)	\$ (0)	\$ 1,219		

		FY22 Budget	FY23 Budget	Budget Change	% Change
Summary by Object:					
511000	Salaries - Teachers	\$ 117,226,000	\$ 128,020,813	\$ 10,794,813	9.2%
511100	Salaries - Board Members	\$ 28,497	\$ 26,633	(1,864)	-6.5%
511300	Salaries - Sub Teachers	\$ 763,096	\$ 1,813,847	1,050,750	137.7%
511301	Salaries - Sub Staff Dev Directed	\$ 97,690	\$ -	(97,690)	-100.0%
511302	Salaries - Sub Certified	\$ 198,791	\$ 351,552	152,761	76.8%
511303	Salaries-Subs Loc Sch Paid	\$ 12,375	\$ 55,221	42,846	346.2%
511304	Sal-Subs Outside Source Paid	\$ -	\$ 940	940	0.0%
511306	Sal-Subs HR Approved	\$ -	\$ 3,768	3,768	0.0%
511400	Salaries - Sub Classified	\$ 254,843	\$ 636,707	381,864	149.8%
511403	Salaries-Sub Classified LSPD	\$ 1,032	\$ 3,416	2,384	230.9%
511500	Salaries - Extended Day	\$ 206,072	\$ 280,980	74,909	36.4%
511600	Stipends	\$ 55,346	\$ 50,000	(5,346)	-9.7%
511700	Extended Year	\$ 112,722	\$ 16,262	(96,460)	-85.6%
511800	Salaries - Art,Music,PE	\$ 13,340,419	\$ 14,441,198	1,100,778	8.3%
512000	Salary - Superintendent	\$ 231,000	\$ 208,000	(23,000)	-10.0%
512100	Salaries-Asst. Superintendent	\$ 470,000	\$ 916,878	446,878	95.1%
513000	Salaries - Principals	\$ 4,066,994	\$ 4,214,450	147,456	3.6%
513100	Salaries - Asst. Principals	\$ 6,544,544	\$ 6,889,739	345,195	5.3%
514000	Salaries - Parapros	\$ 6,830,931	\$ 7,802,190	971,259	14.2%
514100	Salaries - Secretaries	\$ 1,500,710	\$ 1,494,613	(6,097)	-0.4%
514200	Salaries - Clerical	\$ 4,548,190	\$ 4,717,224	169,035	3.7%
514500	Salaries - Interpreter	\$ 45,084	\$ 50,668	5,585	12.4%
514600	Salaries - Athletic Supplement	\$ 1,039,536	\$ 1,193,232	153,696	14.8%
514800	Salaries - Accountants	\$ 430,541	\$ 445,216	14,675	3.4%
516100	Salaries - Tech Specialist	\$ 1,502,756	\$ 2,111,719	608,963	40.5%
516300	Salaries - Nurses	\$ 1,280,631	\$ 1,498,598	217,968	17.0%
516400	Salaries - Therapists	\$ 3,151,007	\$ 3,658,216	507,209	16.1%
516500	Salaries Media Specialist	\$ 2,629,224	\$ 2,711,833	82,608	3.1%
517100	Salaries - Teacher Support Spe	\$ 174,743	\$ 92,048	(82,695)	-47.3%
517200	Salaries - Elem Counselors	\$ 1,790,957	\$ 1,985,085	194,128	10.8%
517300	Salaries - Secondary Counselor	\$ 3,297,179	\$ 3,666,649	369,469	11.2%
517400	Salaries - Psychologists	\$ 1,532,667	\$ 1,441,887	(90,780)	-5.9%
517600	Salaries - Social Workers	\$ 99,027	\$ 486,842	387,814	391.6%
517700	Salaries - Family Svc Coord	\$ 100,846	\$ 105,888	5,042	5.0%
517800	Salaries - Graduation Coach	\$ 76,915	\$ 81,754	4,839	6.3%
518000	Salaries - Bus Drivers	\$ 5,972,076	\$ 7,012,670	1,040,594	17.4%
518001	Salaries - Bus Drvr Field Trip	\$ 36,293	\$ 137,817	101,524	279.7%
518100	Salaries - Maint & Bus Monitor	\$ 3,116,509	\$ 5,049,016	1,932,507	62.0%
518601	Custodial Salaries	\$ 1,848,450	\$ 1,941,755	93,305	5.0%
519000	Salaries - Management	\$ 2,833,196	\$ 3,255,558	422,361	14.9%
519100	Salaries - Other Adm Personnel	\$ 7,132,579	\$ 7,922,037	789,458	11.1%
519900	Salaries - Other	\$ 906,964	\$ 1,357,786	450,822	49.7%
521000	Benefits - State Health Ins	\$ 29,059,378	\$ 31,262,212	2,202,835	7.6%

		FY22 Budget	FY23 Budget	Budget Change	% Change
522000	Benefits - FICA	\$ 11,134,982	\$ 12,604,009	1,469,027	13.2%
522100	Benefits - Medicare	\$ 2,630,436	\$ 2,955,516	325,080	12.4%
523000	Benefits - Teacher Retirement	\$ 35,894,747	\$ 40,230,783	4,336,036	12.1%
524000	Benefits - Employee Retirement	\$ -	\$ 6,898	6,898	0.0%
526000	Benefits - Workmen Comp	\$ 1,492,459	\$ 1,904,625	412,167	27.6%
529000	Benefits - Other Emp Benefits	\$ 377,938	\$ 61,268	(316,669)	-83.8%
529001	Benefits - FSA Admin Cost	\$ 179,911	\$ 96,261	(83,650)	-46.5%
529002	Benefits - employer 403b	\$ -	\$ 383,755	383,755	0.0%
530010	ProfSrv Other	\$ 5,949,003	\$ 6,396,249	447,246	7.5%
530017	ProfSrv Interpreter	\$ 13,850	\$ 13,850	-	0.0%
530019	ProfSrv Translation	\$ 2,000	\$ 3,000	1,000	50.0%
530080	ProfSrv Instructors	\$ 133,524	\$ 46,840	(86,684)	-64.9%
530090	Prof&Tech Serv Tank Testing	\$ 1,700	\$ 1,700	-	0.0%
532100	Contracted Svc Teachers	\$ 7,500	\$ 7,500	-	0.0%
533200	Drug and Alcohol Testing	\$ 84,686	\$ 89,155	4,469	5.3%
533209	Finger Print Reimbursement	\$ (53,496)	\$ (50,000)	3,496	-6.5%
533400	Bus Driver Physicals	\$ 26,000	\$ 23,000	(3,000)	-11.5%
534000	Purchased Prof Legal Serv	\$ 161,500	\$ 209,950	48,450	30.0%
536100	Prof. Serv. Translator	\$ 4,200	\$ 4,200	-	0.0%
541001	Water	\$ 588,203	\$ 759,605	171,402	29.1%
541002	Grounds Maintenance	\$ 317,048	\$ 442,107	125,059	39.4%
541003	Garbage	\$ 233,490	\$ 256,511	23,021	9.9%
541004	Pest Control	\$ 52,800	\$ 52,800	-	0.0%
543000	All Other Except Bldg Maint	\$ 1,089,581	\$ 1,057,700	(31,881)	-2.9%
543001	Building Maintenance	\$ 682,263	\$ 633,107	(49,156)	-7.2%
543002	Copy Machine Maint	\$ 247,215	\$ 227,419	(19,796)	-8.0%
543004	Fueling Station Maint	\$ 43,300	\$ 44,200	900	2.1%
543005	Repairs & Maintenance	\$ 179	\$ 100	(79)	-44.0%
544200	Rental of Equipment & Vehicles	\$ 5,012	\$ 6,052	1,040	20.8%
549000	Other Purchased Property Svc	\$ 35,500	\$ 32,500	(3,000)	-8.5%
552000	Insurance	\$ 932,609	\$ 935,916	3,307	0.4%
553000	Communication	\$ 608,660	\$ 600,284	(8,376)	-1.4%
553201	Web Based Subscr Textbooks	\$ 620,362	\$ -	(620,362)	-100.0%
553004	Postage	\$ 32,194	\$ 9,350	(22,844)	-71.0%
553006	District Managed Communication	\$ 84,669	\$ 93,369	8,700	10.3%
553200	Communication_Web Based Subscr	\$ 1,390,316	\$ 1,332,440	(57,875)	-4.2%
556300	Tuition to Private Sources	\$ 53,703	\$ 65,000	11,297	21.0%
558002	Travel - Lodging	\$ 119,289	\$ 71,328	(47,961)	-40.2%
558003	Travel - Meals	\$ 36,564	\$ 18,801	(17,764)	-48.6%
558004	Travel - Conference	\$ 67,263	\$ 31,634	(35,630)	-53.0%
558005	Mileage - Non Conference	\$ 83,470	\$ 117,287	33,816	40.5%
559500	Other Purchased Services	\$ 888,108	\$ 1,921,058	1,032,951	116.3%
561001	Supplies	\$ 1,391,473	\$ 3,173,819	1,782,347	128.1%
561003	Repair Parts / Tools	\$ 258,662	\$ 75,000	(183,662)	-71.0%

		FY22 Budget	FY23 Budget	Budget Change	% Change
561004	Copy Machine Supplies	\$ 430,995	\$ 17,574	(413,421)	-95.9%
561005	Printing	\$ 24,949	\$ 27,450	2,501	10.0%
561006	Tires	\$ 120,000	\$ 120,000	-	0.0%
561008	Custodial Paper Supplies	\$ 460,954	\$ 697,237	236,283	51.3%
561015	Supplies - Food Purchase	\$ 48,904	\$ 1,700	(47,204)	-96.5%
561100	TechnologySupplies	\$ 201,854	\$ 155,842	(46,012)	-22.8%
561200	Computer Software	\$ 1,056,035	\$ 1,009,376	(46,660)	-4.4%
561501	Expendable Equipment	\$ 601,380	\$ 415,621	(185,759)	-30.9%
561503	Copy Machine Equipment	\$ 26,630	\$ 7,915	(18,715)	-70.3%
561505	Expendable Equipment <1000	\$ 731,936	\$ 1,847,397	1,115,461	152.4%
561506	Nextel Phone Equipment	\$ 5,000	\$ 5,000	-	0.0%
561601	Expendable Computer Equip	\$ 5,314,819	\$ 5,828,296	513,478	9.7%
561603	Computer Printers	\$ 20,430	\$ 5,000	(15,430)	-75.5%
561605	Computer Printers < 1000	\$ 81,584	\$ 7,700	(73,884)	-90.6%
562001	Gas	\$ 343,982	\$ 451,496	107,514	31.3%
562002	Electric	\$ 4,185,640	\$ 4,226,672	41,032	1.0%
562003	Gasoline	\$ 220,000	\$ 310,000	90,000	40.9%
562004	Diesel Fuel	\$ 443,296	\$ 778,000	334,705	75.5%
562006	Propane Fuel	\$ 467,000	\$ 934,000	467,000	100.0%
564000	Textbooks-Digital/Electronic	\$ 96,226	\$ -	(96,226)	-100.0%
564100	Textbooks	\$ 1,276,854	\$ 2,035,526	758,672	59.4%
564200	Books - Other	\$ 391,220	\$ 320,847	(70,373)	-18.0%
573000	Purchase of Equipment	\$ 94,990	\$ 105,000	10,010	10.5%
573002	Purchase - Vehicle	\$ 270,000	\$ 510,000	240,000	88.9%
573200	Purchase of Buses	\$ 3,464,970	\$ 3,624,402	159,432	4.6%
581000	Dues and Fees	\$ 279,150	\$ 247,000	(32,150)	-11.5%
581001	Conference Fees	\$ 200,938	\$ 68,488	(132,451)	-65.9%
581100	Library Dues	\$ 24,999	\$ 24,999	(0)	0.0%
581200	RESA Fees	\$ 164,813	\$ 171,210	6,397	3.9%
589000	Other Expenditures	\$ 1,275,230	\$ 1,113,246	(161,984)	-12.7%
Total Objects		\$ 314,777,724	\$ 351,425,855	\$ 36,648,131	11.6%

Summary by State Object:		FY22 Budget	FY23 Budget	Budget Change	% Change
110	Teachers	\$ 117,226,000	\$ 128,020,813	\$ 10,794,813	9.2%
118	Art,Music,Pe	13,340,419	14,441,198	1,100,778	8.3%
191	Other Administrative Personnel	7,132,579	7,922,037	789,458	11.1%
131	Assistant Principal	6,544,544	6,889,739	345,195	5.3%
140	Aides And Paraprofessionals	6,830,931	7,802,190	971,259	14.2%
180	Bus Drivers	6,008,368	7,150,487	1,142,119	19.0%
142	Salary Of Clerical Staff	4,548,190	4,717,224	169,035	3.7%
130	Principal	4,066,994	4,214,450	147,456	3.6%
173	Secondary Counselor	3,297,179	3,666,649	369,469	11.2%
181	Maintenance Personnel, Transportation Mechanic, Ot	3,116,509	5,049,016	1,932,507	62.0%
164	Physical/Occupational/Mobility/Speech Therapist	3,151,007	3,658,216	507,209	16.1%
165	Librarian/Media Specialist	2,629,224	2,711,833	82,608	3.1%
190	Other Management Personnel	2,833,196	3,255,558	422,361	14.9%
172	Elementary Counselor	1,790,957	1,985,085	194,128	10.8%
161	Technology Specialist	1,502,756	2,111,719	608,963	40.5%
113	Substitute/Temporary Employee	1,071,953	2,225,329	1,153,376	107.6%
141	Salary Of Seretarial Staff	1,500,710	1,494,613	(6,097)	-0.4%
163	School Nurse/Special Education Nurse Lpn	1,280,631	1,498,598	217,968	17.0%
174	School Psychologist	1,532,667	1,441,887	(90,780)	-5.9%
146	Athletics Personnel	1,039,536	1,193,232	153,696	14.8%
199	Other Salaries And Compensation	906,964	1,357,786	450,822	49.7%
114	Substitute/Temporary Employee	255,876	640,123	384,247	150.2%
121	Deputy, Assoc, Assistant, Area Superintendent	470,000	916,878	446,878	95.1%
148	Accountant	430,541	445,216	14,675	3.4%
120	Superintendent, Resa Director, Technical Institute Direc	231,000	208,000	(23,000)	-10.0%
115	Extended Day - Teachers	206,072	280,980	74,909	36.4%
176	School Social Worker	99,027	486,842	387,814	391.6%
177	Family Services/Parent Coordinator	100,846	105,888	5,042	5.0%
171	Teacher Support Specialist/Diagnostician/Audiologi	174,743	92,048	(82,695)	-47.3%
178	Graduation Coach	76,915	81,754	4,839	6.3%
116	Professional Development Stipends	55,346	50,000	(5,346)	-9.7%
111	School Board Members Salaries	28,497	26,633	(1,864)	-6.5%
117	Extended Year	112,722	16,262	(96,460)	-85.6%
145	Interpreter	45,084	50,668	5,585	12.4%
186	Custodial Personnel	1,848,450	1,941,755	93,305	5.0%
	Salaries	\$ 195,486,433	\$ 218,150,705	\$ 22,664,273	11.6%
230	Teachers Retirement System	\$ 35,894,747	\$ 40,230,783	\$ 4,336,036	12.1%
210	State Health Insurance	29,059,378	31,262,212	2,202,835	7.6%
220	FICA	11,134,982	12,604,009	1,469,027	13.2%
221	Medicare	2,630,436	2,955,516	325,080	12.4%
260	Workmen Compensation	1,492,459	1,904,625	412,167	27.6%
290	Other Employee Benefits	557,848	541,284	(16,564)	-3.0%
240	Employees Retirement System	-	6,898	6,898	0.0%

	FY22 Budget	FY23 Budget	Budget Change	% Change
Benefits	\$ 80,769,849	\$ 89,505,327	\$ 8,735,478	10.8%
300 Purchased Professional & Technical Services	\$ 6,100,077	\$ 6,461,639	\$ 361,562	5.9%
321 Contracted Service - Teachers	7,500	7,500	-	0.0%
332 Drug And Alcohol Testing, Fingerprinting	31,190	39,155	7,965	25.5%
334 Bus Driver Physicals	26,000	23,000	(3,000)	-11.5%
340 Professional Legal Services	161,500	209,950	48,450	30.0%
361 Per Diem And Fees	4,200	4,200	-	0.0%
410 Water, Sewer And Cleaning Services	1,191,540	1,511,023	319,482	26.8%
430 Repair and Maintenance Services	2,062,537	1,962,526	(100,012)	-4.8%
442 Rental Of Equipment And Vehicles	5,012	6,052	1,040	20.8%
444 Other Rentals	2,765	-	(2,765)	-100.0%
490 Other Purchased Property Services	35,500	32,500	(3,000)	-8.5%
520 Insurance (Other Than Employee Benefits)	932,609	935,916	3,307	0.4%
530 Communication	725,523	703,003	(22,520)	-3.1%
532 Communication - Web-based Subscriptions and License	2,010,677	1,332,440	(678,237)	-33.7%
563 Tuition To Private Sources	53,703	65,000	11,297	21.0%
580 Travel - Employees	306,587	239,049	(67,538)	-22.0%
595 Other Purchased Services	888,108	1,921,058	1,032,951	116.3%
610 Supplies	2,735,937	4,112,780	1,376,843	50.3%
611 Supplies - Technology Related	201,854	155,842	(46,012)	-22.8%
612 Computer Software	1,056,035	1,009,376	(46,660)	-4.4%
615 Expendable Equipment	1,364,946	2,275,933	910,987	66.7%
616 Expendable Computer Equipment	5,416,833	5,840,996	424,163	7.8%
620 Energy	5,659,918	6,700,168	1,040,251	18.4%
640 Digital/Electronic Textbooks	96,226	-	(96,226)	-100.0%
641 Textbooks - Printed	1,276,854	2,035,526	758,672	59.4%
642 Books (Other Than Textbooks) And Periodicals	391,220	320,847	(70,373)	-18.0%
730 Purchase Of Equipment - Other Than Buses And Compu	364,990	615,000	250,010	68.5%
732 Purchase Or Lease-Purchase Of Buses	3,464,970	3,624,402	159,432	4.6%
734 Purchase Or Lease-Purchase Of Equipment - Technology	1,500	-	(1,500)	-100.0%
810 Dues And Fees	480,088	315,488	(164,601)	-34.3%
811 Regional Or County Library Dues	24,999	24,999	(0)	0.0%
812 Resa Fees	164,813	171,210	6,397	3.9%
890 Other Expenditures	1,275,230	1,113,246	(161,984)	-12.7%
Operating Expenditures	\$ 38,521,442	\$ 43,769,822	\$ 5,248,381	13.6%
Total Objects	\$ 314,777,724	\$ 351,425,855	\$ 36,648,131	11.6%