

Paulding County School District
FY2024 General Fund - Tentative Budget

		Rank	% of Budget	FY23 Budget	FY24 Budget	Budget Change	% Change
Revenue:							
State and Federal Sources		1	60%	\$ 210,610,901	\$ 235,479,198	\$ 24,868,297	11.8%
Local Taxes		2	40%	137,445,000	156,224,000	18,779,000	13.7%
Other Local Sources		3	1%	1,749,000	2,240,765	491,765	28.1%
Total Revenue			100%	\$ 349,804,901	\$ 393,943,963	\$ 44,139,062	12.6%
				5.1%	12.6%		
Expenditures:							
1000 Instruction		1	68%	\$ 237,595,268	\$ 265,194,242	\$ 27,598,974	11.6%
2600 Maintenance		2	7%	\$ 25,515,060	\$ 27,104,352	1,589,292	6.2%
2400 School Administration		3	6%	\$ 21,345,413	\$ 23,537,983	2,192,570	10.3%
2700 Transportation		4	6%	\$ 21,951,538	\$ 23,530,738	1,579,201	7.2%
2210 Improvement of Instruction		5	4%	\$ 13,727,131	\$ 15,826,952	2,099,821	15.3%
2100 Pupil Services		6	4%	\$ 14,014,742	\$ 15,653,325	1,638,583	11.7%
2220 Media Services		8	2%	\$ 5,592,675	\$ 6,024,195	431,520	7.7%
2800 Central Support Services		7	2%	\$ 5,259,638	\$ 7,926,420	2,666,782	50.7%
2500 Business Services		9	1%	\$ 2,463,039	\$ 3,063,418	600,379	24.4%
2300 General Administration		10	0%	\$ 1,340,281	\$ 1,771,399	431,118	32.2%
2213 Instructional Staff Training		11	0%	\$ 793,141	\$ 591,081	(202,061)	-25.5%
2900 Other Support Services		12	0%	\$ 206,978	\$ 219,858	12,881	6.2%
Total Expenditures			100%	\$ 349,804,901	\$ 390,443,962	\$ 40,639,061	11.6%
				12.6%	11.6%		
Revenue Over/(Under) Expenditures				\$ (0)	\$ 3,500,000.49	\$ 3,500,001	
Other Sources (Uses):							
Transfers from Other Funds				\$ -	\$ -	\$ -	
5000 Other Outlays				17,898,472	3,500,000	(14,398,472)	
Total Other Sources (Uses)				\$ (17,898,472)	\$ (3,500,000)	\$ 14,398,472	
Change in Fund Balance				\$ (17,898,472)	\$ 0	\$ 17,898,472	

*Excludes Grants

		FY23 Budget	FY24 Budget	Budget Change	% Change
Summary by Object:					
511000	Salaries - Teachers	\$ 125,128,282	\$ 134,152,619	\$ 9,024,337	7.2%
511100	Salaries - Board Members	\$ 26,633	\$ 29,698	3,065	11.5%
511300	Salaries - Sub Teachers	\$ 2,021,931	\$ 2,123,097	101,166	5.0%
511301	Salaries - Sub Staff Dev Directed	\$ 146,142	\$ -	(146,142)	-100.0%
511302	Salaries - Sub Certified	\$ 342,895	\$ 350,503	7,608	2.2%
511303	Salaries-Subs Loc Sch Paid	\$ 55,221	\$ 115,825	60,603	109.7%
511304	Sal-Subs Outside Source Paid	\$ 940	\$ 10,157	9,217	980.6%
511305	Sal-Subs CTAE COMPETITION Paid	\$ -	\$ -	-	0.0%
511306	Sal-Subs HR Approved	\$ 3,768	\$ 7,088	3,319	88.1%
511400	Salaries - Sub Classified	\$ 640,517	\$ 1,081,975	441,459	68.9%
511403	Salaries-Sub Classified LSPD	\$ 3,416	\$ 6,544	3,128	91.6%
511500	Salaries - Extended Day	\$ 170,228	\$ 186,829	16,601	9.8%
511600	Stipends	\$ 50,250	\$ 75,000	24,750	49.3%
511700	Extended Year	\$ 50,784	\$ -	(50,784)	-100.0%
511800	Salaries - Art,Music,PE	\$ 12,469,496	\$ 15,745,995	3,276,499	26.3%
512000	Salary - Superintendent	\$ 208,000	\$ 238,619	30,619	14.7%
512100	Salaries-Asst. Superintendent	\$ 819,019	\$ 1,005,900	186,881	22.8%
513000	Salaries - Principals	\$ 4,214,450	\$ 4,287,251	72,801	1.7%
513100	Salaries - Asst. Principals	\$ 6,889,739	\$ 7,563,338	673,599	9.8%
514000	Salaries - Parapros	\$ 7,777,890	\$ 8,743,003	965,113	12.4%
514100	Salaries - Secretaries	\$ 1,494,613	\$ 1,557,878	63,264	4.2%
514200	Salaries - Clerical	\$ 4,719,114	\$ 4,793,373	74,259	1.6%
514500	Salaries - Interpreter	\$ 50,668	\$ 53,280	2,611	5.2%
514600	Salaries - Athletic Supplement	\$ 1,193,232	\$ 1,221,688	28,456	2.4%
514800	Salaries - Accountants	\$ 445,216	\$ 451,157	5,940	1.3%
516100	Salaries - Tech Specialist	\$ 2,111,719	\$ 2,307,318	195,599	9.3%
516300	Salaries - Nurses	\$ 1,498,598	\$ 1,717,676	219,077	14.6%
516400	Salaries - Therapists	\$ 3,279,616	\$ 3,949,455	669,839	20.4%
516500	Salaries Media Specialist	\$ 2,711,833	\$ 2,862,115	150,283	5.5%
517100	Salaries - Teacher Support Spe	\$ 92,048	\$ 95,991	3,943	4.3%
517200	Salaries - Elem Counselors	\$ 1,985,085	\$ 2,248,575	263,490	13.3%
517300	Salaries - Secondary Counselor	\$ 3,666,649	\$ 3,989,238	322,589	8.8%
517400	Salaries - Psychologists	\$ 1,441,887	\$ 1,888,528	446,641	31.0%
517600	Salaries - Social Workers	\$ 486,842	\$ 371,914	(114,927)	-23.6%
517700	Salaries - Family Svc Coord	\$ 105,888	\$ 97,384	(8,504)	-8.0%
517800	Salaries - Graduation Coach	\$ 81,754	\$ 84,598	2,845	3.5%
518000	Salaries - Bus Drivers	\$ 7,037,649	\$ 7,644,548	606,898	8.6%
518001	Salaries - Bus Drvr Field Trip	\$ 137,817	\$ 194,508	56,691	41.1%
518100	Salaries - Maint & Bus Monitor	\$ 5,323,716	\$ 4,947,920	(375,797)	-7.1%
518601	Custodial Salaries	\$ 1,941,755	\$ 2,076,811	135,056	7.0%
519000	Salaries - Management	\$ 3,276,630	\$ 4,583,013	1,306,383	39.9%
519100	Salaries - Other Adm Personnel	\$ 7,792,865	\$ 9,691,433	1,898,567	24.4%
519900	Salaries - Other	\$ 1,357,786	\$ 1,437,413	79,627	5.9%

		FY23 Budget	FY24 Budget	Budget Change	% Change
521000	Benefits - State Health Ins	\$ 37,613,140	\$ 48,134,103	10,520,964	28.0%
522000	Benefits - FICA	\$ 12,626,964	\$ 13,579,186	952,222	7.5%
522100	Benefits - Medicare	\$ 2,959,041	\$ 3,176,140	217,098	7.3%
523000	Benefits - Teacher Retirement	\$ 38,118,828	\$ 42,792,628	4,673,799	12.3%
523001	Benefits - Teacher Retirement Rounding	\$ -	\$ 2,390	2,390	0.0%
524000	Benefits - Employee Retirement	\$ 6,898	\$ 50,115	43,217	626.6%
526000	Benefits - Workmen Comp	\$ 1,814,688	\$ 2,046,442	231,754	12.8%
529000	Benefits - Other Emp Benefits	\$ 61,528	\$ 68,242	6,714	10.9%
529001	Benefits - FSA Admin Cost	\$ 96,692	\$ 96,169	(523)	-0.5%
529002	Benefits - employer 403b	\$ 383,755	\$ 480,050	96,295	25.1%
530010	ProfSrv Other	\$ 6,954,352	\$ 5,785,758	(1,168,593)	-16.8%
530017	ProfSrv Interpreter	\$ 13,225	\$ 25,300	12,075	91.3%
530019	ProfSrv Translation	\$ 3,600	\$ 8,000	4,400	122.2%
530080	ProfSrv Instructors	\$ 95,726	\$ 629,000	533,274	557.1%
530090	Prof&Tech Serv Tank Testing	\$ 1,800	\$ 2,000	200	11.1%
532100	Contracted Svc Teachers	\$ 7,500	\$ 7,500	-	0.0%
533200	Drug and Alcohol Testing	\$ 92,155	\$ 103,300	11,145	12.1%
533209	Finger Print Reimbursement	\$ (50,000)	\$ -	50,000	-100.0%
533400	Bus Driver Physicals	\$ 23,000	\$ 23,000	-	0.0%
534000	Purchased Prof Legal Serv	\$ 209,950	\$ 209,950	-	0.0%
536100	Prof. Serv. Translator	\$ 5,175	\$ 6,000	825	15.9%
541001	Water	\$ 833,261	\$ 1,028,518	195,257	23.4%
541002	Grounds Maintenance	\$ 442,107	\$ 498,617	56,510	12.8%
541003	Garbage	\$ 258,511	\$ 269,497	10,986	4.2%
541004	Pest Control	\$ 53,300	\$ 52,800	(500)	-0.9%
543000	All Other Except Bldg Maint	\$ 1,420,732	\$ 1,282,620	(138,112)	-9.7%
543001	Building Maintenance	\$ 649,037	\$ 671,809	22,773	3.5%
543002	Copy Machine Maint	\$ 273,615	\$ 229,217	(44,398)	-16.2%
543004	Fueling Station Maint	\$ 29,200	\$ 38,000	8,800	30.1%
543005	Repairs & Maintenance	\$ 100	\$ -	(100)	-100.0%
544200	Rental of Equipment & Vehicles	\$ 9,584	\$ 8,052	(1,532)	-16.0%
544400	Other Rentals	\$ 3,150	\$ -	(3,150)	-100.0%
549000	Other Purchased Property Svc	\$ 41,560	\$ 41,250	(310)	-0.7%
552000	Insurance	\$ 1,025,853	\$ 1,128,438	102,585	10.0%
553000	Communication	\$ 600,175	\$ 615,936	15,761	2.6%
553201	Web Based Subscr Textbooks	\$ 560,091	\$ -	(560,091)	-100.0%
553004	Postage	\$ 25,620	\$ 14,600	(11,020)	-43.0%
553006	District Managed Communication	\$ 101,293	\$ 126,200	24,907	24.6%
553200	Communication_Web Based Subscr	\$ 2,188,036	\$ 1,388,740	(799,296)	-36.5%
556300	Tuition to Private Sources	\$ 56,220	\$ 65,000	8,780	15.6%
558002	Travel - Lodging	\$ 151,687	\$ 81,276	(70,411)	-46.4%
558003	Travel - Meals	\$ 41,104	\$ 24,845	(16,259)	-39.6%
558004	Travel - Conference	\$ 75,740	\$ 37,447	(38,293)	-50.6%
558005	Mileage - Non Conference	\$ 99,953	\$ 147,587	47,634	47.7%

		FY23 Budget	FY24 Budget	Budget Change	% Change
559500	Other Purchased Services	\$ 1,867,193	\$ 1,871,937	4,744	0.3%
561001	Supplies	\$ 1,323,462	\$ 3,272,488	1,949,026	147.3%
561003	Repair Parts / Tools	\$ 75,705	\$ 54,000	(21,705)	-28.7%
561004	Copy Machine Supplies	\$ 545,780	\$ 31,040	(514,740)	-94.3%
561005	Printing	\$ 19,719	\$ 18,934	(785)	-4.0%
561006	Tires	\$ 120,000	\$ 125,000	5,000	4.2%
561008	Custodial Paper Supplies	\$ 697,237	\$ 778,500	81,263	11.7%
561015	Supplies - Food Purchase	\$ 55,238	\$ 2,000	(53,238)	-96.4%
561100	TechnologySupplies	\$ 341,394	\$ 282,890	(58,504)	-17.1%
561200	Computer Software	\$ 755,231	\$ 1,112,851	357,620	47.4%
561501	Expendable Equipment	\$ 154,566	\$ 431,810	277,244	179.4%
561503	Copy Machine Equipment	\$ 37,181	\$ 4,995	(32,186)	-86.6%
561505	Expendable Equipment <1000	\$ 1,136,324	\$ 1,613,089	476,765	42.0%
561506	Nextel Phone Equipment	\$ 4,570	\$ 5,300	730	16.0%
561601	Expendable Computer Equip	\$ 5,622,153	\$ 5,794,290	172,137	3.1%
561603	Computer Printers	\$ 6,352	\$ 4,000	(2,352)	-37.0%
561605	Computer Printers < 1000	\$ 125,931	\$ 10,600	(115,331)	-91.6%
562001	Gas	\$ 566,533	\$ 718,618	152,085	26.8%
562002	Electric	\$ 4,226,672	\$ 4,958,002	731,330	17.3%
562003	Gasoline	\$ 410,000	\$ 540,000	130,000	31.7%
562004	Diesel Fuel	\$ 863,371	\$ 847,000	(16,371)	-1.9%
562006	Propane Fuel	\$ 804,468	\$ 934,000	129,532	16.1%
562009	Grant Funded Fuel Contra	\$ (957,333)	\$ (960,000)	(2,667)	0.3%
564000	Textbooks-Digital/Electronic	\$ 231,000	\$ -	(231,000)	-100.0%
564100	Textbooks	\$ 1,244,435	\$ 2,265,650	1,021,215	82.1%
564200	Books - Other	\$ 314,441	\$ 342,926	28,484	9.1%
573000	Purchase of Equipment	\$ 535,000	\$ 500,000	(35,000)	-6.5%
573002	Purchase - Vehicle	\$ 575,500	\$ 636,000	60,500	10.5%
573200	Purchase of Buses	\$ 2,752,436	\$ 3,415,500	663,064	24.1%
581000	Dues and Fees	\$ 274,968	\$ 327,448	52,480	19.1%
581001	Conference Fees	\$ 267,877	\$ 94,872	(173,005)	-64.6%
581100	Library Dues	\$ 24,999	\$ 25,000	1	0.0%
581200	RESA Fees	\$ 171,210	\$ 178,058	6,849	4.0%
589000	Other Expenditures	\$ 1,380,759	\$ 1,242,190	(138,569)	-10.0%
Total Objects		\$ 349,804,901	\$ 390,443,962	\$ 40,639,061	11.6%

		FY23 Budget	FY24 Budget	Budget Change	% Change
		FY23 Budget	FY24 Budget	Budget Change	% Change
Summary by State Object:					
110	Teachers	\$ 125,128,282	\$ 134,152,619	\$ 9,024,337	7.2%
118	Art,Music,Pe	12,469,496	15,745,995	3,276,499	26.3%
191	Other Administrative Personnel	7,792,865	9,691,433	1,898,567	24.4%
131	Assistant Principal	6,889,739	7,563,338	673,599	9.8%
140	Aides And Paraprofessionals	7,777,890	8,743,003	965,113	12.4%
180	Bus Drivers	7,175,466	7,839,056	663,590	9.2%
142	Salary Of Clerical Staff	4,719,114	4,793,373	74,259	1.6%
130	Principal	4,214,450	4,287,251	72,801	1.7%
173	Secondary Counselor	3,666,649	3,989,238	322,589	8.8%
181	Maintenance Personnel, Transportation Mechanic, Ot	5,323,716	4,947,920	(375,797)	-7.1%
164	Physical/Occupational/Mobility/Speech Therapist	3,279,616	3,949,455	669,839	20.4%
165	Librarian/Media Specialist	2,711,833	2,862,115	150,283	5.5%
190	Other Management Personnel	3,276,630	4,583,013	1,306,383	39.9%
172	Elementary Counselor	1,985,085	2,248,575	263,490	13.3%
161	Technology Specialist	2,111,719	2,307,318	195,599	9.3%
113	Substitute/Temporary Employee	2,570,898	2,606,669	35,771	1.4%
141	Salary Of Seretarial Staff	1,494,613	1,557,878	63,264	4.2%
163	School Nurse/Special Education Nurse Lpn	1,498,598	1,717,676	219,077	14.6%
174	School Psychologist	1,441,887	1,888,528	446,641	31.0%
146	Athletics Personnel	1,193,232	1,221,688	28,456	2.4%
199	Other Salaries And Compensation	1,357,786	1,437,413	79,627	5.9%
114	Substitute/Temporary Employee	643,933	1,088,519	444,586	69.0%
121	Deputy, Assoc, Assistant, Area Superintendent	819,019	1,005,900	186,881	22.8%
148	Accountant	445,216	451,157	5,940	1.3%
120	Superintendent, Resa Director, Technical Institute Direc	208,000	238,619	30,619	14.7%
115	Extended Day - Teachers	170,228	186,829	16,601	9.8%
176	School Social Worker	486,842	371,914	(114,927)	-23.6%
177	Family Services/Parent Coordinator	105,888	97,384	(8,504)	-8.0%
171	Teacher Support Specialist/Diagnostician/Audiologi	92,048	95,991	3,943	4.3%
178	Graduation Coach	81,754	84,598	2,845	3.5%
116	Professional Development Stipends	50,250	75,000	24,750	49.3%
111	School Board Members Salaries	26,633	29,698	3,065	11.5%
117	Extended Year	50,784	-	(50,784)	-100.0%
145	Interpreter	50,668	53,280	2,611	5.2%
186	Custodial Personnel	1,941,755	2,076,811	135,056	7.0%
	Salaries	\$ 213,252,582	\$ 233,989,253	\$ 20,736,671	9.7%
230	Teachers Retirement System	\$ 38,118,828	\$ 42,795,017	\$ 4,676,189	12.3%
210	State Health Insurance	37,613,140	48,134,103	10,520,964	28.0%
220	FICA	12,626,964	13,579,186	952,222	7.5%
221	Medicare	2,959,041	3,176,140	217,098	7.3%
260	Workmen Compensation	1,814,688	2,046,442	231,754	12.8%
290	Other Employee Benefits	541,975	644,461	102,486	18.9%

		FY23 Budget	FY24 Budget	Budget Change	% Change
240	Employees Retirement System	6,898	50,115	43,217	626.6%
	Benefits	\$ 93,681,534	\$ 110,425,464	\$ 16,743,930	17.9%
300	Purchased Professional & Technical Services	\$ 7,068,703	\$ 6,450,058	\$ (618,644)	-8.8%
321	Contracted Service - Teachers	7,500	7,500	-	0.0%
332	Drug And Alcohol Testing, Fingerprinting	42,155	103,300	61,145	145.0%
334	Bus Driver Physicals	23,000	23,000	-	0.0%
340	Professional Legal Services	209,950	209,950	-	0.0%
361	Per Diem And Fees	5,175	6,000	825	15.9%
410	Water, Sewer And Cleaning Services	1,587,179	1,849,432	262,253	16.5%
430	Repair and Maintenance Services	2,372,684	2,221,646	(151,038)	-6.4%
442	Rental Of Equipment And Vehicles	9,584	8,052	(1,532)	-16.0%
444	Other Rentals	3,150	-	(3,150)	-100.0%
490	Other Purchased Property Services	41,560	41,250	(310)	-0.7%
520	Insurance (Other Than Employee Benefits)	1,025,853	1,128,438	102,585	10.0%
530	Communication	727,088	756,736	29,648	4.1%
532	Communication - Web-based Subscriptions and License	2,748,127	1,388,740	(1,359,387)	-49.5%
563	Tuition To Private Sources	56,220	65,000	8,780	15.6%
580	Travel - Employees	368,485	291,155	(77,330)	-21.0%
595	Other Purchased Services	1,867,193	1,871,937	4,744	0.3%
610	Supplies	2,837,142	4,281,962	1,444,821	50.9%
611	Supplies - Technology Related	341,394	282,890	(58,504)	-17.1%
612	Computer Software	755,231	1,112,851	357,620	47.4%
615	Expendable Equipment	1,332,641	2,055,194	722,553	54.2%
616	Expendable Computer Equipment	5,754,436	5,808,890	54,454	0.9%
620	Energy	5,913,711	7,037,620	1,123,909	19.0%
640	Digital/Electronic Textbooks	231,000	-	(231,000)	-100.0%
641	Textbooks - Printed	1,244,435	2,265,650	1,021,215	82.1%
642	Books (Other Than Textbooks) And Periodicals	314,441	342,926	28,484	9.1%
730	Purchase Of Equipment - Other Than Buses And Compu	1,110,500	1,136,000	25,500	2.3%
732	Purchase Or Lease-Purchase Of Buses	2,752,436	3,415,500	663,064	24.1%
734	Purchase Or Lease-Purchase Of Equipment - Technology	-	-	-	0.0%
810	Dues And Fees	542,844	422,320	(120,524)	-22.2%
811	Regional Or County Library Dues	24,999	25,000	1	0.0%
812	Resa Fees	171,210	178,058	6,849	4.0%
890	Other Expenditures	1,380,759	1,242,190	(138,569)	-10.0%
	Operating Expenditures	\$ 42,870,784	\$ 46,029,245	\$ 3,158,461	7.4%
	Total Objects	\$ 349,804,901	\$ 390,443,962	\$ 40,639,061	11.6%