

Paulding County School District
FY2026 General Fund - Original Budget

	Rank	% of Budget	FY25 Budget	FY26 Budget	Budget Change	% Change	M&O Millage
Revenue:							
State and Federal Sources	1	61%	\$ 264,855,010	\$ 265,311,209	\$ 456,199	0.2%	
Local Taxes	2	38%	162,207,000	167,668,000	5,461,000	3.4%	
Other Local Sources	3	1%	2,226,000	2,716,000	490,000	22.0%	
Total Revenue		100%	\$ 429,288,010	\$ 435,695,209	\$ 6,407,199	1.5%	
			5.7%	1.5%			
Expenditures:							
1000 Instruction	1	67%	\$ 291,928,434	\$ 290,450,990	\$ (1,477,445)	-0.5%	11.783
2600 Maintenance	4	6%	\$ 25,912,824	\$ 26,667,848	755,024	2.9%	1.082
2400 School Administration	3	6%	\$ 26,252,660	\$ 26,820,909	568,249	2.2%	1.088
2700 Transportation	2	7%	\$ 23,344,327	\$ 29,703,609	6,359,283	27.2%	1.205
2210 Improvement of Instruction	5	4%	\$ 18,706,807	\$ 18,703,075	(3,732)	0.0%	0.759
2100 Pupil Services	6	4%	\$ 16,881,896	\$ 18,090,182	1,208,286	7.2%	0.734
2220 Media Services	9	1%	\$ 6,612,274	\$ 4,744,628	(1,867,646)	-28.2%	0.192
2800 Central Support Services	7	2%	\$ 8,645,409	\$ 8,342,381	(303,027)	-3.5%	0.338
2500 Business Services	10	1%	\$ 3,253,930	\$ 3,513,122	259,192	8.0%	0.143
2660 School Safety and Security	8	1%	\$ 4,889,772	\$ 5,709,665	819,893	16.8%	0.232
2300 General Administration	11	0%	\$ 1,772,982	\$ 2,108,155	335,173	18.9%	0.086
2213 Instructional Staff Training	12	0%	\$ 876,053	\$ 625,677	(250,375)	-28.6%	0.025
2900 Other Support Services	13	0%	\$ 210,643	\$ 214,967	4,324	2.1%	0.009
Total Expenditures		100%	\$ 429,288,010	\$ 435,695,209	\$ 6,407,198	1.5%	17.675
			8.6%	1.5%			
Revenue Over/(Under) Expenditures			\$ (0)	\$ (0.00)	\$ 0		
Other Sources (Uses):							
Transfers from Other Funds			\$ -	\$ -	\$ -		
5000 Other Outlays			-	-	-		
Total Other Sources (Uses)			\$ -	\$ -	\$ -		
Change in Fund Balance			\$ (0)	\$ (0.00)	\$ 0		

*Excludes Grants

		FY25 Budget	FY26 Budget	Budget Change	% Change
Summary by Object:					
511000	Salaries - Teachers	\$ 144,612,064	\$ 141,454,348	\$ (3,157,716)	-2.2%
511100	Salaries - Board Members	\$ 25,734	\$ 35,017	9,283	36.1%
511300	Sal - Sub Teachers/Temp Employ	\$ 2,587,828	\$ 2,367,641	(220,188)	-8.5%
511301	Sal-Subs PL District Directed	\$ 124,388	\$ -	(124,388)	-100.0%
511302	Salaries-Subs Supply	\$ 371,400	\$ 457,500	86,100	23.2%
511303	Salaries-Subs Loc Sch Paid	\$ 105,433	\$ 100,329	(5,104)	-4.8%
511304	Sal-Subs Outside Source Paid	\$ 2,804	\$ 10,989	8,184	291.9%
511305	Sal-Subs CTAE COMPETITION Paid	\$ 13,099	\$ 14,681	1,583	12.1%
511306	Sal-Subs Teachers HR Approved	\$ 8,944	\$ 4,838	(4,106)	-45.9%
511400	Salaries-CL Sub/Temp Employ	\$ 1,255,736	\$ 1,371,277	115,541	9.2%
511403	Salaries-Sub Classified LSPD	\$ 10,814	\$ 9,480	(1,334)	-12.3%
511406	Sal-Subs ClassifiedHR Approved	\$ -	\$ 113	113	0.0%
511500	Salaries - Extended Day	\$ 134,707	\$ 96,950	(37,757)	-28.0%
511600	Stipends	\$ 90,523	\$ 76,521	(14,002)	-15.5%
511700	Extended Year	\$ 108,254	\$ 14,488	(93,766)	-86.6%
511800	Salaries - Art,Music,PE	\$ 17,624,056	\$ 17,238,891	(385,165)	-2.2%
512000	Salary - Superintendent	\$ 238,930	\$ 250,000	11,070	4.6%
512100	Salaries-Asst. Superintendent	\$ 1,033,180	\$ 1,238,917	205,737	19.9%
513000	Salaries - Principals	\$ 4,577,443	\$ 4,504,864	(72,579)	-1.6%
513100	Salaries - Asst. Principals	\$ 8,181,886	\$ 8,453,777	271,891	3.3%
514000	Salaries - Parapros	\$ 10,152,380	\$ 9,692,927	(459,454)	-4.5%
514100	Salaries - Secretaries	\$ 1,704,865	\$ 1,702,221	(2,644)	-0.2%
514200	Salaries - Clerical	\$ 5,197,995	\$ 4,828,819	(369,176)	-7.1%
514500	Salaries - Interpreter	\$ 61,255	\$ 103,287	42,032	68.6%
514600	Salaries - Athletic Supplement	\$ 1,234,074	\$ 1,242,006	7,932	0.6%
514800	Salaries - Accountants	\$ 471,938	\$ 476,514	4,575	1.0%
516100	Salaries - Tech Specialist	\$ 2,768,648	\$ 2,747,451	(21,197)	-0.8%
516300	Salaries - Nurses	\$ 1,754,670	\$ 1,770,194	15,524	0.9%
516400	Salaries - Therapists	\$ 4,503,143	\$ 4,836,345	333,202	7.4%
516500	Salaries Media Specialist	\$ 3,107,328	\$ 2,051,113	(1,056,215)	-34.0%
517100	Salaries - Teacher Support Spe	\$ 244,704	\$ 152,114	(92,590)	-37.8%
517200	Salaries - Elem Counselors	\$ 2,327,109	\$ 2,190,098	(137,011)	-5.9%
517300	Salaries - Secondary Counselor	\$ 5,042,611	\$ 4,558,926	(483,685)	-9.6%
517400	Salaries - Psychologists	\$ 1,838,161	\$ 2,037,269	199,108	10.8%
517600	Salaries - Social Workers	\$ 523,493	\$ 476,986	(46,507)	-8.9%
517700	Salaries - Family Svc Coord	\$ 100,173	\$ 102,519	2,347	2.3%
517800	Salaries - Graduation Coach	\$ 89,099	\$ 89,042	(57)	-0.1%
517900	Salaries - Rehab Counslr	\$ 60,747	\$ 106,390	45,643	75.1%
518000	Salaries - Bus Drivers	\$ 8,288,759	\$ 9,089,704	800,944	9.7%
518001	Salaries - Bus Drvr Field Trip	\$ 193,178	\$ 235,841	42,663	22.1%
518100	Salaries - Maint & Bus Monitor	\$ 5,282,194	\$ 4,962,253	(319,941)	-6.1%
518200	Salaries - POST Cert Law Enfor	\$ 1,539,966	\$ 1,893,690	353,724	23.0%
518300	Salaries - Safety&Security	\$ 949,190	\$ 906,888	(42,302)	-4.5%

		FY25 Budget	FY26 Budget	Budget Change	% Change
518601	Custodial Salaries	\$ 2,265,616	\$ 2,215,174	(50,441)	-2.2%
519000	Salaries - Management	\$ 5,001,178	\$ 5,009,895	8,717	0.2%
519100	Salaries - Other Adm Personnel	\$ 11,153,769	\$ 10,634,915	(518,854)	-4.7%
519500	Salaries - Term Leave Pmts	\$ 4,266	\$ -	(4,266)	-100.0%
519900	Salaries - Other	\$ 1,596,866	\$ 1,685,884	89,018	5.6%
521000	Benefits - State Health Ins	\$ 57,411,928	\$ 62,000,318	4,588,389	8.0%
522000	Benefits - FICA	\$ 15,106,261	\$ 14,773,374	(332,887)	-2.2%
522100	Benefits - Medicare	\$ 3,534,931	\$ 3,461,455	(73,476)	-2.1%
523000	Benefits - Teacher Retirement	\$ 49,038,161	\$ 50,467,246	1,429,085	2.9%
524000	Benefits - Employee Retirement	\$ 62,912	\$ 60,840	(2,072)	-3.3%
526000	Benefits - Workmen Comp	\$ 1,316,237	\$ 1,386,979	70,742	5.4%
529000	Benefits - Other Emp Benefits	\$ 69,154	\$ 63,651	(5,503)	-8.0%
529001	Benefits - FSA Admin Cost	\$ 102,278	\$ 100,224	(2,054)	-2.0%
529002	Benefits - ER Paid 403B	\$ 594,437	\$ 727,526	133,089	22.4%
530007	ProfSrv Veterinarians	\$ 1,740	\$ 2,500	760	43.7%
530010	ProfSrv Other	\$ 5,192,700	\$ 5,383,685	190,985	3.7%
530017	ProfSrv Interpreter	\$ 21,375	\$ 21,800	425	2.0%
530018	ProfSrv CPA	\$ 15,000	\$ -	(15,000)	-100.0%
530019	ProfSrv Translation	\$ 8,800	\$ 8,000	(800)	-9.1%
530080	ProfSrv Instructors	\$ 452,075	\$ 388,500	(63,575)	-14.1%
530090	Prof&Tech Serv Tank Testing	\$ 2,000	\$ 2,000	-	0.0%
532100	Contracted Services - Teachers	\$ 6,835	\$ 7,500	665	9.7%
533200	Drug and Alcohol Testing	\$ 98,384	\$ 97,950	(434)	-0.4%
533400	Bus Driver Physicals	\$ 24,000	\$ 29,000	5,000	20.8%
533500	Contracted Services - POST Cert Law Enforce	\$ 700,000	\$ 466,507	(233,493)	-33.4%
534000	Purchased Prof Legal Serv	\$ 250,000	\$ 300,000	50,000	20.0%
536100	Prof. Serv. Translator	\$ 9,510	\$ 700	(8,810)	-92.6%
541001	Water	\$ 951,330	\$ 1,002,239	50,909	5.4%
541002	Grounds Maintenance	\$ 545,542	\$ 545,542	0	0.0%
541003	Garbage	\$ 328,380	\$ 342,202	13,821	4.2%
541004	Pest Control	\$ 55,500	\$ 55,000	(500)	-0.9%
543000	All Other Except Bldg Maint	\$ 1,602,944	\$ 1,664,198	61,254	3.8%
543001	Building Maintenance	\$ 783,689	\$ 836,228	52,540	6.7%
543002	Copy Machine Maint	\$ 292,830	\$ 237,384	(55,446)	-18.9%
543004	Fueling Station Maint	\$ 87,000	\$ 42,000	(45,000)	-51.7%
544200	Rental of Equipment & Vehicles	\$ 7,552	\$ 12,837	5,285	70.0%
549000	Other Purchased Property Svc	\$ 33,236	\$ 49,000	15,764	47.4%
552000	Insurance	\$ 1,501,753	\$ 1,867,998	366,245	24.4%
553000	Communication	\$ 529,772	\$ 568,596	38,824	7.3%
553201	Web Based Subscr Textbooks	\$ 927,253	\$ -	(927,253)	-100.0%
553004	Postage	\$ 33,349	\$ 14,200	(19,149)	-57.4%
553006	District Managed Communication	\$ 116,088	\$ 106,436	(9,652)	-8.3%
553200	Communication-Web Based Subscr	\$ 3,135,702	\$ 2,696,697	(439,005)	-14.0%
553400	SBITA Greater Than 12 Months	\$ 13,500	\$ 11,151	(2,349)	-17.4%

		FY25 Budget	FY26 Budget	Budget Change	% Change
553500	SBITA Implementation	\$ -	\$ 3,621	3,621	0.0%
556300	Tuition to Private Sources	\$ 76,589	\$ 87,589	11,000	14.4%
558002	Travel - Lodging	\$ 161,218	\$ 106,593	(54,625)	-33.9%
558003	Travel - Meals	\$ 41,819	\$ 32,687	(9,132)	-21.8%
558004	Travel - Conference	\$ 96,038	\$ 50,001	(46,037)	-47.9%
558005	Mileage - Non Conference	\$ 103,059	\$ 132,901	29,842	29.0%
558009	Travel - Local SCh Reimbursed	\$ -	\$ 10,000	10,000	0.0%
559500	Other Purchased Services	\$ 1,653,572	\$ 1,744,084	90,512	5.5%
561001	Supplies	\$ 1,672,069	\$ 3,395,622	1,723,553	103.1%
561003	Repair Parts / Tools	\$ 47,000	\$ 46,000	(1,000)	-2.1%
561004	Copy Machine Supplies	\$ 503,397	\$ 26,288	(477,109)	-94.8%
561005	Printing	\$ 16,971	\$ 18,200	1,229	7.2%
561006	Tires	\$ 131,000	\$ 142,000	11,000	8.4%
561008	Custodial Paper Supplies	\$ 764,186	\$ 766,760	2,574	0.3%
561015	Supplies - Food Purchase	\$ 67,724	\$ 500	(67,224)	-99.3%
561100	Technology Supplies	\$ 370,727	\$ 186,012	(184,715)	-49.8%
561200	Computer Software	\$ 113,177	\$ 152,000	38,823	34.3%
561501	Expendable Equip > 1000	\$ 330,735	\$ 317,910	(12,825)	-3.9%
561503	Copy Machine Equipment	\$ 28,875	\$ 10,995	(17,880)	-61.9%
561505	Expendable Equipment <1000	\$ 1,087,629	\$ 1,816,058	728,429	67.0%
561506	Dist Managed Phone Equipment	\$ 5,600	\$ 6,000	400	7.1%
561601	Computer Equip <10000	\$ 6,246,802	\$ 6,858,470	611,668	9.8%
561603	Computer Printers > 1000	\$ 20,949	\$ 4,000	(16,949)	-80.9%
561605	Computer Printers < 1000	\$ 122,494	\$ 9,380	(113,114)	-92.3%
562001	Gas	\$ 548,897	\$ 607,810	58,913	10.7%
562002	Electric	\$ 5,743,286	\$ 5,561,987	(181,299)	-3.2%
562003	Gasoline	\$ 540,198	\$ 540,000	(198)	0.0%
562004	Diesel Fuel	\$ 652,000	\$ 575,000	(77,000)	-11.8%
562006	Propane Fuel	\$ 1,104,500	\$ 1,278,000	173,500	15.7%
562009	Grant Funded Fuel Contra	\$ (1,020,517)	\$ (1,020,517)	-	0.0%
564000	Textbooks-Digital/Electronic	\$ 319,304	\$ -	(319,304)	-100.0%
564100	Textbooks	\$ 245,047	\$ 1,473,484	1,228,437	501.3%
564200	Books - Other	\$ 312,550	\$ 339,551	27,001	8.6%
571500	Land Improvements	\$ 100,870	\$ -	(100,870)	-100.0%
573000	Purchase of Equipment	\$ 508,322	\$ -	(508,322)	-100.0%
573002	Purchase - Vehicle	\$ 707,233	\$ 421,000	(286,233)	-40.5%
573200	Purchase of Buses	\$ 1,303,271	\$ 4,778,625	3,475,354	266.7%
573400	Computers > \$5000	\$ 10,370	\$ -	(10,370)	-100.0%
581000	Dues and Fees	\$ 388,077	\$ 365,264	(22,813)	-5.9%
581001	Conference Fees	\$ 265,862	\$ 122,153	(143,709)	-54.1%
581100	Library Dues	\$ 24,999	\$ 24,999	-	0.0%
581200	RESA Fees	\$ 180,283	\$ 180,283	0	0.0%
589000	Other Expenditures	\$ 163,092	\$ 1,223,350	1,060,258	650.1%

	FY25 Budget	FY26 Budget	Budget Change	% Change
Total Objects	\$ 429,288,010	435,695,209	\$ 6,407,198	1.5%

		FY25 Budget	FY26 Budget	Budget Change	% Change
Summary by State Object:					
110	Teachers	\$ 144,612,064	\$ 141,454,348	\$ (3,157,716)	-2.2%
118	Art,Music,Pe	17,624,056	17,238,891	(385,165)	-2.2%
191	Other Administrative Personnel	11,153,769	10,634,915	(518,854)	-4.7%
131	Assistant Principal	8,181,886	8,453,777	271,891	3.3%
140	Aides And Paraprofessionals	10,152,380	9,692,927	(459,454)	-4.5%
180	Bus Drivers	8,481,938	9,325,545	843,608	9.9%
142	Salary Of Clerical Staff	5,197,995	4,828,819	(369,176)	-7.1%
130	Principal	4,577,443	4,504,864	(72,579)	-1.6%
173	Secondary Counselor	5,042,611	4,558,926	(483,685)	-9.6%
181	Maintenance Personnel, Transportation Mechanic, Ot	5,282,194	4,962,253	(319,941)	-6.1%
164	Physical/Occupational/Mobility/Speech Therapist	4,503,143	4,836,345	333,202	7.4%
165	Librarian/Media Specialist	3,107,328	2,051,113	(1,056,215)	-34.0%
190	Other Management Personnel	5,001,178	5,009,895	8,717	0.2%
172	Elementary Counselor	2,327,109	2,190,098	(137,011)	-5.9%
161	Technology Specialist	2,768,648	2,747,451	(21,197)	-0.8%
113	Substitute/Temporary Employee	3,213,896	2,955,977	(257,918)	-8.0%
141	Salary Of Seretarial Staff	1,704,865	1,702,221	(2,644)	-0.2%
163	School Nurse/Special Education Nurse Lpn	1,754,670	1,770,194	15,524	0.9%
174	School Psychologist	1,838,161	2,037,269	199,108	10.8%
146	Athletics Personnel	1,234,074	1,242,006	7,932	0.6%
199	Other Salaries And Compensation	1,596,866	1,685,884	89,018	5.6%
114	Substitute/Temporary Employee	1,266,550	1,380,870	114,320	9.0%
121	Deputy, Assoc, Assistant, Area Superintendent	1,033,180	1,238,917	205,737	19.9%
148	Accountant	471,938	476,514	4,575	1.0%
120	Superintendent, Resa Director, Technical Institute Direc	238,930	250,000	11,070	4.6%
115	Extended Day - Teachers	134,707	96,950	(37,757)	-28.0%
176	School Social Worker	523,493	476,986	(46,507)	-8.9%
177	Family Services/Parent Coordinator	100,173	102,519	2,347	2.3%
171	Teacher Support Specialist/Diagnostician/Audiologi	244,704	152,114	(92,590)	-37.8%
178	Graduation Coach	89,099	89,042	(57)	-0.1%
179	Rehabilitation Counselor	60,747	106,390	45,643	75.1%
116	Professional Development Stipends	90,523	76,521	(14,002)	-15.5%
111	School Board Members Salaries	25,734	35,017	9,283	36.1%
117	Extended Year	108,254	14,488	(93,766)	-86.6%
145	Interpreter	61,255	103,287	42,032	68.6%
182	POST Certified Law Enforcement Officers	1,539,966	1,893,690	353,724	23.0%
183	SAFETY AND SECURITY PERSONNEL	949,190	906,888	(42,302)	-4.5%
186	Custodial Personnel	2,265,616	2,215,174	(50,441)	-2.2%
195	Terminal Leave Payments	4,266	-	(4,266)	-100.0%
	Salaries	\$ 258,564,597	\$ 253,499,085	\$ (5,065,512)	-2.0%
230	Teachers Retirement System	\$ 49,038,161	\$ 50,467,246	\$ 1,429,085	2.9%
210	State Health Insurance	57,411,928	62,000,318	4,588,389	8.0%
220	FICA	15,106,261	14,773,374	(332,887)	-2.2%

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221	Medicare	3,534,931	3,461,455	(73,476)	-2.1%
260	Workmen Compensation	1,316,237	1,386,979	70,742	5.4%
290	Other Employee Benefits	765,869	891,401	125,531	16.4%
240	Employees Retirement System	62,912	60,840	(2,072)	-3.3%
	Benefits	\$ 127,236,301	\$ 133,041,613	\$ 5,805,313	4.6%
300	Purchased Professional & Technical Services	\$ 5,693,690	\$ 5,806,485	\$ 112,795	2.0%
321	Contracted Service - Teachers	6,835	7,500	665	9.7%
332	Drug And Alcohol Testing, Fingerprinting	98,384	97,950	(434)	-0.4%
334	Bus Driver Physicals	24,000	29,000	5,000	20.8%
335	Contracted Service - POST Certified Law Enforcement O	700,000	466,507	(233,493)	-33.4%
340	Professional Legal Services	250,000	300,000	50,000	20.0%
361	Per Diem And Fees	9,510	700	(8,810)	-92.6%
410	Water, Sewer And Cleaning Services	1,880,752	1,944,983	64,230	3.4%
430	Repair and Maintenance Services	2,766,463	2,779,810	13,348	0.5%
442	Rental Of Equipment And Vehicles	7,552	12,837	5,285	70.0%
490	Other Purchased Property Services	33,236	49,000	15,764	47.4%
520	Insurance (Other Than Employee Benefits)	1,501,753	1,867,998	366,245	24.4%
530	Communication	679,209	689,232	10,023	1.5%
532	Communication - Web-based Subscriptions and License	4,062,956	2,696,697	(1,366,259)	-33.6%
534	SBITA greater than 12 months	13,500	11,151	(2,349)	-17.4%
535	SBITA Implementation	-	3,621	3,621	0.0%
563	Tuition To Private Sources	76,589	87,589	11,000	14.4%
580	Travel - Employees	402,134	332,182	(69,952)	-17.4%
595	Other Purchased Services	1,653,572	1,744,084	90,512	5.5%
610	Supplies	3,202,346	4,395,370	1,193,024	37.3%
611	Supplies - Technology Related	370,727	186,012	(184,715)	-49.8%
612	Computer Software	113,177	152,000	38,823	34.3%
615	Expendable Equipment	1,452,838	2,150,963	698,125	48.1%
616	Expendable Computer Equipment	6,390,245	6,871,850	481,605	7.5%
620	Energy	7,568,364	7,542,280	(26,084)	-0.3%
640	Digital/Electronic Textbooks	319,304	-	(319,304)	-100.0%
641	Textbooks - Printed	245,047	1,473,484	1,228,437	501.3%
642	Books (Other Than Textbooks) And Periodicals	312,550	339,551	27,001	8.6%
715	Land Improvements	100,870	-	(100,870)	-100.0%
730	Purchase Of Equipment - Other Than Buses And Compu	1,215,555	421,000	(794,555)	-65.4%
732	Purchase Or Lease-Purchase Of Buses	1,303,271	4,778,625	3,475,354	266.7%
734	Purchase Or Lease-Purchase Of Equipment - Technology	10,370	-	(10,370)	-100.0%
810	Dues And Fees	653,939	487,417	(166,522)	-25.5%
811	Regional Or County Library Dues	24,999	24,999	-	0.0%
812	Resa Fees	180,283	180,283	0	0.0%
890	Other Expenditures	163,092	1,223,350	1,060,258	650.1%
	Operating Expenditures	\$ 43,487,113	\$ 49,154,510	\$ 5,667,397	13.0%
	Total Objects	\$ 429,288,010	\$ 435,695,209	\$ 6,407,198	1.5%