Paulding County School District
FY2026 General Fund - Tentative Budget

		Rank	% of Budget		FY25 Budget		FY26 Budget		Budget Change	% Change	M&O Millage
Revenue:											
State and Federal Sources		1	61%	$	264,855,010	$	265,280,697	$	425,687	0.2%	
Local Taxes		2	38%		162,207,000		166,842,340		4,635,340	2.9%	
Other Local Sources		3	1%		2,226,000		2,716,000		490,000	22.0%	
Total Revenue			100%	**$**	**429,288,010**	**$**	**434,839,037**	**$**	**5,551,027**	**1.3%**	
					5.7%		**1.3%**				
Expenditures:											
1000	Instruction	1	67%	$	291,928,434	$	290,088,881	$	(1,839,554)	-0.6%	11.791
2600	Maintenance	3	6%	$	25,912,824	$	26,942,346		1,029,522	4.0%	1.095
2400	School Administration	4	6%	$	26,252,660	$	26,811,470		558,809	2.1%	1.090
2700	Transportation	2	7%	$	23,344,327	$	29,638,046		6,293,719	27.0%	1.205
2210	Improvement of Instruction	5	4%	$	18,706,807	$	18,552,611		(154,196)	-0.8%	0.754
2100	Pupil Services	6	4%	$	16,881,896	$	18,073,235		1,191,339	7.1%	0.735
2220	Media Services	9	1%	$	6,612,274	$	4,744,628		(1,867,646)	-28.2%	0.193
2800	Central Support Services	7	2%	$	8,645,409	$	8,307,503		(337,906)	-3.9%	0.338
2500	Business Services	10	1%	$	3,253,930	$	3,509,622		255,692	7.9%	0.143
2660	School Safety and Security	8	1%	$	4,889,772	$	5,221,972		332,201	6.8%	0.212
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	$	625,601		(250,451)	-28.6%	0.025
2900	Other Support Services	13	0%	$	210,643	$	214,967		4,324	2.1%	0.009
Total Expenditures			100%	**$**	**429,288,010**		**434,839,037**	**$**	**5,551,026**	**1.3%**	**17.675**
					8.6%		**1.3%**				
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	$ 141,145,348	$ (3,466,716)	-2.4%
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	$ 1,281,457	25,720	2.0%
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	$ 1,265,928	232,748	22.5%
513000	Salaries - Principals	$ 4,577,443	$ 4,504,864	(72,579)	-1.6%
513100	Salaries - Asst. Principals	$ 8,181,886	$ 8,446,471	264,585	3.2%
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	$ 2,705,650	(62,998)	-2.3%
516300	Salaries - Nurses	$ 1,754,670	$ 1,770,194	15,524	0.9%
516400	Salaries - Therapists	$ 4,503,143	$ 4,916,766	413,623	9.2%
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	$ 1,943,728	105,567	5.7%
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 Counsler	$ 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	$ 1,614,297	74,330	4.8%
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	$ 4,955,873	(45,305)	-0.9%
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	$ 61,887,218	4,475,289	7.8%
522000	Benefits - FICA	$ 15,106,261	$ 14,752,383	(353,878)	-2.3%
522100	Benefits - Medicare	$ 3,534,931	$ 3,456,532	(78,400)	-2.2%
523000	Benefits - Teacher Retirement	$ 49,038,161	$ 50,386,479	1,348,318	2.7%
524000	Benefits - Employee Retirement	$ 62,912	$ 60,840	(2,072)	-3.3%
526000	Benefits - Workmen Comp	$ 1,316,237	$ 1,345,200	28,963	2.2%
529000	Benefits - Other Emp Benefits	$ 69,154	$ 63,462	(5,692)	-8.2%
529001	Benefits - FSA Admin Cost	$ 102,278	$ 100,035	(2,243)	-2.2%
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	$ 5,892,700	$ 5,850,192	(42,508)	-0.7%
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%
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	$ 879,552	(71,778)	-7.5%
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	$ 10,337	2,785	36.9%
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%
553500	SBITA Implementation	$ -	$ 3,621	3,621	0.0%

		FY25 Budget	FY26 Budget	Budget Change	% Change
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	$ 3,374,406	1,702,338	101.8%
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	$ 438,051	(110,846)	-20.2%
562002	Electric	$ 5,743,286	$ 6,105,931	362,645	6.3%
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	$ 1,168,787	1,005,695	616.6%
Total Objects		**$ 429,288,010**	**434,839,037**	**$ 5,551,026**	**1.3%**

	FY25 Budget	FY26 Budget	Budget Change	% Change

		FY25 Budget	FY26 Budget	Budget Change	% Change
		FY25 Budget	FY26 Budget	Budget Change	% Change
Summary by State Object:					
110	Teachers	$ 144,612,064	$ 141,145,348	$ (3,466,716)	-2.4%
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	8,446,471	264,585	3.2%
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	4,916,766	413,623	9.2%
165	Librarian/Media Specialist	3,107,328	2,051,113	(1,056,215)	-34.0%
190	Other Management Personnel	5,001,178	4,955,873	(45,305)	-0.9%
172	Elementary Counselor	2,327,109	2,190,098	(137,011)	-5.9%
161	Technology Specialist	2,768,648	2,705,650	(62,998)	-2.3%
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	1,943,728	105,567	5.7%
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	1,291,049	24,499	1.9%
121	Deputy, Assoc, Assistant, Area Superintendent	1,033,180	1,265,928	232,748	22.5%
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	1,614,297	74,330	4.8%
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**	**$ 252,731,633**	**$ (5,832,964)**	**-2.3%**
230	Teachers Retirement System	$ 49,038,161	$ 50,386,479	$ 1,348,318	2.7%
210	State Health Insurance	57,411,928	61,887,218	4,475,289	7.8%

		FY25 Budget	FY26 Budget	Budget Change	% Change
220	FICA	15,106,261	14,752,383	(353,878)	-2.3%
221	Medicare	3,534,931	3,456,532	(78,400)	-2.2%
260	Workmen Compensation	1,316,237	1,345,200	28,963	2.2%
290	Other Employee Benefits	765,869	891,023	125,153	16.3%
240	Employees Retirement System	62,912	60,840	(2,072)	-3.3%
	Benefits	**$ 127,236,301**	**$ 132,779,675**	**$ 5,543,374**	**4.4%**
300	Purchased Professional & Technical Services	$ 6,393,690	$ 6,272,992	$ (120,698)	-1.9%
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%
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	1,822,296	(58,457)	-3.1%
430	Repair and Maintenance Services	2,766,463	2,779,810	13,348	0.5%
442	Rental Of Equipment And Vehicles	7,552	10,337	2,785	36.9%
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	4,374,154	1,171,808	36.6%
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	7,916,465	348,101	4.6%
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	1,168,787	1,005,695	616.6%
	Operating Expenditures	**$ 43,487,113**	**$ 49,327,729**	**$ 5,840,616**	**13.4%**
	Total Objects	**$ 429,288,010**	**$ 434,839,037**	**$ 5,551,026**	**1.3%**