Paulding County School District

FY2024 General Fund - Original Budget

	Rank	% of Budget	FY23 Budget	FY24 Budget	Budget Change	% Change	M&O Millage
Revenue:							
State and Federal Sources	1	60%	$ 221,102,411	$ 235,425,019	$ 14,322,608	6.5%	
Local Taxes	2	40%	135,226,000	157,624,000	22,398,000	16.6%	
Other Local Sources	3	1%	1,749,000	2,340,765	591,765	33.8%	
Total Revenue		100%	**$ 358,077,411**	**$ 395,389,784**	**$ 37,312,373**	**10.4%**	
			7.6%	**10.4%**			
Expenditures:							
1000 Instruction	1	68%	$ 245,695,268	$ 265,596,215	$ 19,900,948	8.1%	11.924
2600 Maintenance	2	7%	$ 25,515,060	$ 27,547,066	2,032,007	8.0%	1.236
2400 School Administration	4	6%	$ 21,345,413	$ 23,443,846	2,098,434	9.8%	1.052
2700 Transportation	3	6%	$ 21,951,538	$ 23,591,898	1,640,361	7.5%	1.059
2210 Improvement of Instruction	6	4%	$ 13,727,131	$ 15,680,632	1,953,501	14.2%	0.704
2100 Pupil Services	5	4%	$ 14,014,742	$ 16,048,158	2,033,416	14.5%	0.720
2220 Media Services	8	2%	$ 5,592,675	$ 6,076,691	484,017	8.7%	0.273
2800 Central Support Services	7	2%	$ 5,259,638	$ 7,857,045	2,597,408	49.4%	0.353
2500 Business Services	9	1%	$ 2,463,039	$ 3,063,418	600,379	24.4%	0.138
2300 General Administration	10	0%	$ 1,340,281	$ 1,771,399	431,118	32.2%	0.080
2213 Instructional Staff Training	11	0%	$ 793,141	$ 593,556	(199,586)	-25.2%	0.027
2900 Other Support Services	12	0%	$ 206,978	$ 219,858	12,881	6.2%	0.010
2610 Facility Construction	13	0%	$ -	$ -	$ -	0.0%	-
3200 Other Support Services	13	0%	$ -	$ -	$ -	0.0%	-
3300 Community Services	13	0%	$ -	$ -	$ -	0.0%	-
4000 Acquisition & Construction	13	0%	$ -	$ -	$ -	0.0%	-
3100 SNP	13	0%	$ -	$ -	$ -	0.0%	-
Total Expenditures		100%	**$ 357,904,901**	**391,489,784**	**$ 33,584,883**	**9.4%**	**17.574**
			15.2%	**9.4%**			
Revenue Over/(Under) Expenditures			**$ 172,510**	**$ 3,900,000.00**	**$ 3,727,490**		
Other Sources (Uses):							
Transfers from Other Funds			$ -	$ -	$ -		
5000 Other Outlays			77,898,472	3,900,000	(73,998,472)		
Total Other Sources (Uses)			**$ (77,898,472)**	**$ (3,900,000)**	**$ 73,998,472**		
Change in Fund Balance			**$ (77,725,962)**	**$ 0**	**$ 77,725,962**		

***Excludes Grants**

			FY23 Budget		FY24 Budget		Budget Change	% Change
Summary by Object:								
511000	Salaries - Teachers	$	127,228,282	$	134,568,856	$	7,340,574	5.8%
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	$	116,694		61,473	111.3%
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	$	14,469,496	$	15,745,995		1,276,499	8.8%
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	$	8,744,234		966,344	12.4%
514100	Salaries - Secretaries	$	1,494,613	$	1,557,878		63,264	4.2%
514200	Salaries - Clerical	$	4,719,114	$	4,884,290		165,175	3.5%
514500	Salaries - Interpreter	$	50,668	$	56,003		5,334	10.5%
514600	Salaries - Athletic Supplement	$	1,193,232	$	1,221,688		28,456	2.4%
514601	Salaries - Athletic Sup Local Sc Reimbr	$	-	$	-		-	0.0%
514800	Salaries - Accountants	$	445,216	$	451,157		5,940	1.3%
516100	Salaries - Tech Specialist	$	2,111,719	$	2,345,663		233,944	11.1%
516300	Salaries - Nurses	$	1,498,598	$	1,702,220		203,621	13.6%
516400	Salaries - Therapists	$	3,279,616	$	4,080,572		800,956	24.4%
516500	Salaries Media Specialist	$	2,711,833	$	2,866,621		154,789	5.7%
517100	Salaries - Teacher Support Spe	$	92,048	$	280,951		188,903	205.2%
517200	Salaries - Elem Counselors	$	1,985,085	$	2,248,575		263,490	13.3%
517300	Salaries - Secondary Counselor	$	3,666,649	$	3,986,523		319,874	8.7%
517400	Salaries - Psychologists	$	1,441,887	$	1,808,371		366,485	25.4%
517600	Salaries - Social Workers	$	486,842	$	425,602		(61,239)	-12.6%
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	$	7,640,236		602,586	8.6%
518001	Salaries - Bus Drvr Field Trip	$	137,817	$	194,508		56,691	41.1%
518100	Salaries - Maint & Bus Monitor	$	5,323,716	$	5,059,727		(263,990)	-5.0%
518103	Sal-Maint LocSch Reimbursed	$	-	$	-		-	0.0%
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%

		FY23 Budget	FY24 Budget	Budget Change	% Change
519100	Salaries - Other Adm Personnel	$ 7,792,865	$ 9,424,262	1,631,397	20.9%
519500	Salaries - Term Leave Pmts	$ -	$ -	-	0.0%
519900	Salaries - Other	$ 1,357,786	$ 1,437,413	79,627	5.9%
521000	Benefits - State Health Ins	$ 39,613,140	$ 48,119,323	8,506,183	21.5%
522000	Benefits - FICA	$ 12,626,964	$ 13,591,028	964,064	7.6%
522100	Benefits - Medicare	$ 2,959,041	$ 3,178,919	219,877	7.4%
523000	Benefits - Teacher Retirement	$ 40,118,828	$ 42,854,069	2,735,241	6.8%
523001	Benefits - Teacher Retirement Rounding	$ -	$ 2,390	2,390	0.0%
524000	Benefits - Employee Retirement	$ 6,898	$ 50,115	43,217	626.6%
525000	Benefits - Unemployment Comp	$ -	$ -	-	0.0%
526000	Benefits - Workmen Comp	$ 1,814,688	$ 2,054,866	240,178	13.2%
527000	Benefits - On Behalf Payments	$ -	$ -	-	0.0%
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%
530001	ProfSrv Architect	$ -	$ -	-	0.0%
530002	ProfSrv Attorney	$ -	$ -	-	0.0%
530003	ProfSrv Consultant	$ -	$ -	-	0.0%
530004	ProfSrv Board Member	$ -	$ -	-	0.0%
530006	ProfSrv Engineers	$ -	$ -	-	0.0%
530010	ProfSrv Other	$ 6,954,352	$ 5,760,758	(1,193,593)	-17.2%
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%
543200	Repairs & Maintenance	$ -	$ -	-	0.0%
544100	Rental of Land or Buildings	$ -	$ -	-	0.0%
544200	Rental of Equipment & Vehicles	$ 9,584	$ 8,052	(1,532)	-16.0%
544400	Other Rentals	$ 3,150	$ -	(3,150)	-100.0%

		FY23 Budget	FY24 Budget	Budget Change	% Change
549000	Other Purchased Property Svc	$ 41,560	$ 41,250	(310)	-0.7%
551900	StudentTransportationOther	$ -	$ -	-	0.0%
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	$ 1,368,740	(819,296)	-37.4%
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	$ 147,987	48,034	48.1%
559500	Other Purchased Services	$ 1,867,193	$ 1,871,937	4,744	0.3%
561001	Supplies	$ 1,323,462	$ 3,276,337	1,952,874	147.6%
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	$ 1,135,851	380,620	50.4%
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%
564101	Textbooks-NewAdoption	$ -	$ -	-	0.0%
564200	Books - Other	$ 314,441	$ 342,926	28,484	9.1%
564210	Books - Other ASO Prior Year	$ -	$ -	-	0.0%
571500	Land Improvements	$ -	$ -	-	0.0%
572000	Building Acq., Constr., & Imprv.	$ -	$ -	-	0.0%
573000	Purchase of Equipment	$ 535,000	$ 500,000	(35,000)	-6.5%

			FY23 Budget		FY24 Budget		Budget Change	% Change
573002	Purchase - Vehicle	$	575,500	$	664,000		88,500	15.4%
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	$	1,541,466		160,707	11.6%
589003	Other Expd - Legal Settlement	$	-	$	-		-	0.0%
Total Objects		**$**	**357,904,901**		**391,489,784**	**$**	**33,584,883**	**9.4%**

		FY23 Budget	FY24 Budget	Budget Change	% Change
		FY23 Budget	FY24 Budget	Budget Change	% Change
Summary by State Object:					
110	Teachers	$ 127,228,282	$ 134,568,856	$ 7,340,574	5.8%
118	Art,Music,Pe	14,469,496	15,745,995	1,276,499	8.8%
191	Other Administrative Personnel	7,792,865	9,424,262	1,631,397	20.9%
131	Assistant Principal	6,889,739	7,563,338	673,599	9.8%
140	Aides And Paraprofessionals	7,777,890	8,744,234	966,344	12.4%
180	Bus Drivers	7,175,466	7,834,744	659,278	9.2%
142	Salary Of Clerical Staff	4,719,114	4,884,290	165,175	3.5%
130	Principal	4,214,450	4,287,251	72,801	1.7%
173	Secondary Counselor	3,666,649	3,986,523	319,874	8.7%
181	Maintenance Personnel, Transportation Mechanic, Ot	5,323,716	5,059,727	(263,990)	-5.0%
164	Physical/Occupational/Mobility/Speech Therapist	3,279,616	4,080,572	800,956	24.4%
165	Librarian/Media Specialist	2,711,833	2,866,621	154,789	5.7%
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	2,345,663	233,944	11.1%
113	Substitute/Temporary Employee	2,570,898	2,607,539	36,641	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	1,702,220	203,621	13.6%
174	School Psychologist	1,441,887	1,808,371	366,485	25.4%
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	425,602	(61,239)	-12.6%
177	Family Services/Parent Coordinator	105,888	97,384	(8,504)	-8.0%
171	Teacher Support Specialist/Diagnostician/Audiologi	92,048	280,951	188,903	205.2%
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	56,003	5,334	10.5%
162	Planning & Evaluation Personnel	-	-	-	0.0%
186	Custodial Personnel	1,941,755	2,076,811	135,056	7.0%
195	Terminal Leave Payments	-	-	-	0.0%
	Salaries	**$ 217,352,582**	**$ 234,655,844**	**$ 17,303,262**	**8.0%**
230	Teachers Retirement System	$ 40,118,828	$ 42,856,459	$ 2,737,630	6.8%
210	State Health Insurance	39,613,140	48,119,323	8,506,183	21.5%
220	FICA	12,626,964	13,591,028	964,064	7.6%
221	Medicare	2,959,041	3,178,919	219,877	7.4%

		FY23 Budget	FY24 Budget	Budget Change	% Change
260	Workmen Compensation	1,814,688	2,054,866	240,178	13.2%
290	Other Employee Benefits	541,975	644,461	102,486	18.9%
240	Employees Retirement System	6,898	50,115	43,217	626.6%
250	Unemployment Compensation	-	-	-	0.0%
270	On Behalf Payments	-	-	-	0.0%
	Benefits	**$ 97,681,534**	**$ 110,495,170**	**$ 12,813,636**	**13.1%**
300	Purchased Professional & Technical Services	$ 7,068,703	$ 6,425,058	$ (643,644)	-9.1%
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%
432	Repair And Maintenance Services - Technology Related	-	-	-	0.0%
441	Rental Of Land Or Buildings	-	-	-	0.0%
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%
519	Student Transportation Purchased From Other Sources	-	-	-	0.0%
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	1,368,740	(1,379,387)	-50.2%
563	Tuition To Private Sources	56,220	65,000	8,780	15.6%
569	Other Tuition	-	-	-	0.0%
580	Travel - Employees	368,485	291,555	(76,930)	-20.9%
595	Other Purchased Services	1,867,193	1,871,937	4,744	0.3%
610	Supplies	2,837,142	4,285,811	1,448,669	51.1%
611	Supplies - Technology Related	341,394	282,890	(58,504)	-17.1%
612	Computer Software	755,231	1,135,851	380,620	50.4%
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%
715	Land Improvements	-	-	-	0.0%
720	Building Acquisition, Construction, And Improvemen	-	-	-	0.0%
730	Purchase Of Equipment - Other Than Buses And Compu	1,110,500	1,164,000	53,500	4.8%
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%

		FY23 Budget	FY24 Budget	Budget Change	% Change
830	Interest	-	-	-	0.0%
890	Other Expenditures	1,380,759	1,541,466	160,707	11.6%
	Operating Expenditures	**$ 42,870,784**	**$ 46,338,770**	**$ 3,467,985**	**8.1%**
	Total Objects	**$ 357,904,901**	**$ 391,489,784**	**$ 33,584,883**	**9.4%**