

Paulding County School District
FY2025 General Fund - Tentative Budget

	Rank	% of Budget	FY24 Budget	FY25 Budget	Budget Change	% Change	M&O Millage
Revenue:							
State and Federal Sources	1	62%	\$ 240,486,511	\$ 267,389,802	\$ 26,903,291	11.2%	
Local Taxes	2	38%	157,624,000	163,402,000	5,778,000	3.7%	
Other Local Sources	3	1%	2,340,765	2,226,000	(114,765)	-4.9%	
Total Revenue		100%	\$ 400,451,276	\$ 433,017,802	\$ 32,566,526	8.1%	
			10.9%	8.1%			
Expenditures:							
1000 Instruction	1	68%	\$ 272,858,467	\$ 292,947,992	\$ 20,089,524	7.4%	12.009
2600 Maintenance	2	7%	\$ 26,864,238	\$ 30,466,325	3,602,087	13.4%	1.249
2400 School Administration	4	6%	\$ 23,563,130	\$ 26,359,374	2,796,245	11.9%	1.080
2700 Transportation	3	6%	\$ 24,267,090	\$ 26,476,389	2,209,298	9.1%	1.085
2210 Improvement of Instruction	5	4%	\$ 15,421,260	\$ 18,752,249	3,330,989	21.6%	0.769
2100 Pupil Services	6	4%	\$ 16,175,733	\$ 16,904,220	728,487	4.5%	0.693
2220 Media Services	8	2%	\$ 6,115,363	\$ 6,622,703	507,340	8.3%	0.271
2800 Central Support Services	7	2%	\$ 7,552,854	\$ 8,714,442	1,161,588	15.4%	0.357
2500 Business Services	9	1%	\$ 3,173,858	\$ 3,195,364	21,506	0.7%	0.131
2300 General Administration	10	0%	\$ 1,766,623	\$ 1,739,223	(27,400)	-1.6%	0.071
2213 Instructional Staff Training	11	0%	\$ 923,040	\$ 619,779	(303,261)	-32.9%	0.025
2900 Other Support Services	12	0%	\$ 210,859	\$ 219,743	8,884	4.2%	0.009
Total Expenditures		100%	\$ 398,892,515	\$ 433,017,802	\$ 34,125,287	8.6%	17.750
			12.9%	8.6%			
Revenue Over/(Under) Expenditures			\$ 1,558,761	\$ 0.00	\$ (1,558,761)		
Other Sources (Uses):							
Transfers from Other Funds			\$ -	\$ -	\$ -		
5000 Other Outlays			-	-	-		
Total Other Sources (Uses)			\$ -	\$ -	\$ -		
Change in Fund Balance			\$ 1,558,761	\$ 0	\$ (1,558,761)		

*Excludes Grants

		FY24 Budget	FY25 Budget	Budget Change	% Change
Summary by Object:					
511000	Salaries - Teachers	\$ 135,861,452	\$ 145,436,284	\$ 9,574,832	7.0%
511100	Salaries - Board Members	\$ 29,698	\$ 25,734	(3,965)	-13.3%
511300	Salaries - Sub Teachers	\$ 2,645,439	\$ 2,263,105	(382,334)	-14.5%
511301	Salaries - Sub Staff Dev Directed	\$ 106,103	\$ -	(106,103)	-100.0%
511302	Salaries - Sub Certified	\$ 433,400	\$ 371,400	(62,000)	-14.3%
511303	Salaries-Subs Loc Sch Paid	\$ 128,472	\$ 105,433	(23,038)	-17.9%
511304	Sal-Subs Outside Source Paid	\$ 10,157	\$ 2,804	(7,353)	-72.4%
511305	Sal-Subs CTAE COMPETITION Paid	\$ 11,933	\$ 13,099	1,166	9.8%
511306	Sal-Subs HR Approved	\$ 8,663	\$ 8,944	281	3.2%
511400	Salaries - Sub Classified	\$ 1,275,316	\$ 1,255,736	(19,580)	-1.5%
511403	Salaries-Sub Classified LSPD	\$ 6,797	\$ 10,814	4,017	59.1%
511405	Sal-Sub CL CTAE COMPETITIOPaid	\$ 150	\$ -	(150)	-100.0%
511500	Salaries - Extended Day	\$ 193,739	\$ 134,707	(59,033)	-30.5%
511600	Stipends	\$ 84,976	\$ 85,669	693	0.8%
511700	Extended Year	\$ 95,760	\$ 67,232	(28,528)	-29.8%
511800	Salaries - Art,Music,PE	\$ 16,102,635	\$ 17,392,239	1,289,604	8.0%
512000	Salary - Superintendent	\$ 238,619	\$ 240,996	2,377	1.0%
512100	Salaries-Asst. Superintendent	\$ 1,005,900	\$ 1,047,142	41,242	4.1%
513000	Salaries - Principals	\$ 4,287,251	\$ 4,577,443	290,192	6.8%
513100	Salaries - Asst. Principals	\$ 7,563,338	\$ 8,181,886	618,548	8.2%
514000	Salaries - Parapros	\$ 9,006,327	\$ 10,074,812	1,068,485	11.9%
514100	Salaries - Secretaries	\$ 1,557,878	\$ 1,704,865	146,987	9.4%
514200	Salaries - Clerical	\$ 4,883,693	\$ 5,241,167	357,473	7.3%
514500	Salaries - Interpreter	\$ 57,455	\$ 61,255	3,800	6.6%
514600	Salaries - Athletic Supplement	\$ 1,221,688	\$ 1,232,774	11,086	0.9%
514800	Salaries - Accountants	\$ 451,157	\$ 471,938	20,782	4.6%
516100	Salaries - Tech Specialist	\$ 2,345,663	\$ 2,613,514	267,851	11.4%
516300	Salaries - Nurses	\$ 1,702,220	\$ 1,754,670	52,450	3.1%
516400	Salaries - Therapists	\$ 4,034,719	\$ 4,491,467	456,748	11.3%
516500	Salaries Media Specialist	\$ 2,866,622	\$ 3,107,328	240,706	8.4%
517100	Salaries - Teacher Support Spe	\$ 280,951	\$ 244,704	(36,247)	-12.9%
517200	Salaries - Elem Counselors	\$ 2,209,985	\$ 2,327,109	117,124	5.3%
517300	Salaries - Secondary Counselor	\$ 4,136,401	\$ 5,042,611	906,210	21.9%
517400	Salaries - Psychologists	\$ 1,808,371	\$ 1,838,161	29,789	1.6%
517600	Salaries - Social Workers	\$ 425,602	\$ 523,493	97,891	23.0%
517700	Salaries - Family Svc Coord	\$ 97,384	\$ 100,173	2,789	2.9%
517800	Salaries - Graduation Coach	\$ 85,844	\$ 89,099	3,255	3.8%
517900	Salaries - Rehab Counsler	\$ -	\$ 60,747	60,747	0.0%
518000	Salaries - Bus Drivers	\$ 7,640,236	\$ 8,288,759	648,524	8.5%
518001	Salaries - Bus Drvr Field Trip	\$ 194,508	\$ 193,178	(1,330)	-0.7%
518100	Salaries - Maint & Bus Monitor	\$ 5,059,727	\$ 6,933,511	1,873,784	37.0%
518103	Sal-Maint LocSch Reimbursed	\$ -	\$ -	-	0.0%
518601	Custodial Salaries	\$ 2,076,811	\$ 2,266,215	189,404	9.1%

		FY24 Budget	FY25 Budget	Budget Change	% Change
519000	Salaries - Management	\$ 4,583,013	\$ 5,156,374	573,361	12.5%
519100	Salaries - Other Adm Personnel	\$ 9,432,412	\$ 10,911,712	1,479,301	15.7%
519500	Salaries - Term Leave Pmts	\$ -	\$ 480	480	0.0%
519900	Salaries - Other	\$ 4,778,797	\$ 1,590,039	(3,188,758)	-66.7%
521000	Benefits - State Health Ins	\$ 48,892,145	\$ 57,110,615	8,218,471	16.8%
522000	Benefits - FICA	\$ 13,869,948	\$ 15,048,121	1,178,173	8.5%
522100	Benefits - Medicare	\$ 3,294,010	\$ 3,521,958	227,948	6.9%
523000	Benefits - Teacher Retirement	\$ 43,826,609	\$ 48,892,083	5,065,474	11.6%
523001	Benefits - Teacher Retirement Rounding	\$ 2,390	\$ -	(2,390)	-100.0%
524000	Benefits - Employee Retirement	\$ 50,115	\$ 29,271	(20,844)	-41.6%
525000	Benefits - Unemployment Comp	\$ (3,540)	\$ -	3,540	-100.0%
526000	Benefits - Workmen Comp	\$ 1,748,758	\$ 2,310,780	562,022	32.1%
529000	Benefits - Other Emp Benefits	\$ 67,775	\$ 71,187	3,412	5.0%
529001	Benefits - FSA Admin Cost	\$ 97,926	\$ 101,938	4,012	4.1%
529002	Benefits - employer 403b	\$ 480,050	\$ 613,591	133,541	27.8%
530010	ProfSrv Other	\$ 5,820,808	\$ 5,905,838	85,030	1.5%
530017	ProfSrv Interpreter	\$ 22,215	\$ 24,300	2,085	9.4%
530019	ProfSrv Translation	\$ 8,000	\$ 8,800	800	10.0%
530080	ProfSrv Instructors	\$ 450,171	\$ 437,100	(13,071)	-2.9%
530090	Prof&Tech Serv Tank Testing	\$ 2,000	\$ 2,000	-	0.0%
532100	Contracted Svc Teachers	\$ 7,500	\$ 7,500	-	0.0%
533200	Drug and Alcohol Testing	\$ 100,292	\$ 99,092	(1,200)	-1.2%
533209	Finger Print Reimbursement	\$ -	\$ -	-	0.0%
533400	Bus Driver Physicals	\$ 23,000	\$ 24,000	1,000	4.3%
534000	Purchased Prof Legal Serv	\$ 209,950	\$ 250,000	40,050	19.1%
536100	Prof. Serv. Translator	\$ 6,000	\$ 10,000	4,000	66.7%
541001	Water	\$ 1,029,284	\$ 892,336	(136,948)	-13.3%
541002	Grounds Maintenance	\$ 498,617	\$ 545,542	46,925	9.4%
541003	Garbage	\$ 269,497	\$ 328,380	58,883	21.8%
541004	Pest Control	\$ 52,800	\$ 55,500	2,700	5.1%
543000	All Other Except Bldg Maint	\$ 1,315,849	\$ 1,014,625	(301,224)	-22.9%
543001	Building Maintenance	\$ 671,809	\$ 783,689	111,879	16.7%
543002	Copy Machine Maint	\$ 289,911	\$ 236,474	(53,437)	-18.4%
543004	Fueling Station Maint	\$ 39,400	\$ 42,000	2,600	6.6%
543005	Repairs & Maintenance	\$ -	\$ -	-	0.0%
543200	Repairs & Maintenance	\$ 953	\$ -	(953)	-100.0%
544100	Rental of Land or Buildings	\$ -	\$ -	-	0.0%
544200	Rental of Equipment & Vehicles	\$ 12,504	\$ 10,337	(2,167)	-17.3%
549000	Other Purchased Property Svc	\$ 42,685	\$ 50,500	7,815	18.3%
552000	Insurance	\$ 1,342,293	\$ 1,409,407	67,114	5.0%
553000	Communication	\$ 625,875	\$ 522,296	(103,579)	-16.5%
553201	Web Based Subscr Textbooks	\$ 11,147	\$ -	(11,147)	-100.0%
553004	Postage	\$ 29,795	\$ 14,325	(15,470)	-51.9%
553006	District Managed Communication	\$ 126,700	\$ 104,088	(22,612)	-17.8%

		FY24 Budget	FY25 Budget	Budget Change	% Change
553200	Communication_Web Based Subscr	\$ 2,596,489	\$ 2,759,390	162,901	6.3%
553400	SBITA Greater Than 12 Months	\$ 26,400	\$ 13,500	(12,900)	-48.9%
553500	SBITA Implementation	\$ -	\$ -	-	0.0%
556300	Tuition to Private Sources	\$ 61,579	\$ 61,579	-	0.0%
558002	Travel - Lodging	\$ 158,192	\$ 94,559	(63,633)	-40.2%
558003	Travel - Meals	\$ 43,809	\$ 27,886	(15,923)	-36.3%
558004	Travel - Conference	\$ 97,433	\$ 42,223	(55,210)	-56.7%
558005	Mileage - Non Conference	\$ 106,534	\$ 139,334	32,800	30.8%
559500	Other Purchased Services	\$ 1,735,937	\$ 1,798,128	62,191	3.6%
561001	Supplies	\$ 1,509,354	\$ 3,379,169	1,869,815	123.9%
561003	Repair Parts / Tools	\$ 60,000	\$ 47,000	(13,000)	-21.7%
561004	Copy Machine Supplies	\$ 519,288	\$ 26,996	(492,292)	-94.8%
561005	Printing	\$ 18,934	\$ 17,200	(1,734)	-9.2%
561006	Tires	\$ 125,000	\$ 131,000	6,000	4.8%
561008	Custodial Paper Supplies	\$ 773,267	\$ 777,347	4,080	0.5%
561015	Supplies - Food Purchase	\$ 65,698	\$ 1,325	(64,373)	-98.0%
561100	TechnologySupplies	\$ 377,464	\$ 316,732	(60,732)	-16.1%
561200	Computer Software	\$ 164,164	\$ 164,700	536	0.3%
561501	Expendable Equipment	\$ 507,023	\$ 331,910	(175,113)	-34.5%
561503	Copy Machine Equipment	\$ 31,970	\$ 4,995	(26,975)	-84.4%
561505	Expendable Equipment <1000	\$ 1,100,930	\$ 1,580,246	479,317	43.5%
561506	Nextel Phone Equipment	\$ 5,300	\$ 5,600	300	5.7%
561601	Expendable Computer Equip	\$ 5,889,888	\$ 6,813,120	923,232	15.7%
561603	Computer Printers	\$ 16,555	\$ 4,000	(12,555)	-75.8%
561605	Computer Printers < 1000	\$ 130,057	\$ 11,180	(118,877)	-91.4%
562001	Gas	\$ 726,918	\$ 545,297	(181,621)	-25.0%
562002	Electric	\$ 4,958,002	\$ 5,743,286	785,284	15.8%
562003	Gasoline	\$ 640,000	\$ 540,000	(100,000)	-15.6%
562004	Diesel Fuel	\$ 693,800	\$ 652,000	(41,800)	-6.0%
562006	Propane Fuel	\$ 934,000	\$ 1,065,000	131,000	14.0%
562009	Grant Funded Fuel Contra	\$ (960,000)	\$ (1,020,517)	(60,517)	6.3%
564000	Textbooks-Digital/Electronic	\$ 1,876,610	\$ -	(1,876,610)	-100.0%
564100	Textbooks	\$ 377,559	\$ 1,491,333	1,113,774	295.0%
564200	Books - Other	\$ 321,199	\$ 344,327	23,128	7.2%
564210	Books - Other ASO Prior Year	\$ -	\$ -	-	0.0%
571500	Land Improvements	\$ 132,405	\$ -	(132,405)	-100.0%
572000	Building Acq., Constr., & Imprv.	\$ 30,000	\$ -	(30,000)	-100.0%
573000	Purchase of Equipment	\$ 1,023,450	\$ -	(1,023,450)	-100.0%
573002	Purchase - Vehicle	\$ 664,000	\$ 694,400	30,400	4.6%
573200	Purchase of Buses	\$ 3,415,500	\$ 4,467,500	1,052,000	30.8%
573400	Computers > \$5000	\$ 84,500	\$ -	(84,500)	-100.0%
581000	Dues and Fees	\$ 352,183	\$ 337,258	(14,925)	-4.2%
581001	Conference Fees	\$ 275,509	\$ 111,088	(164,421)	-59.7%
581100	Library Dues	\$ 24,999	\$ 24,999	0	0.0%

		FY24 Budget	FY25 Budget	Budget Change	% Change
581200	RESA Fees	\$ 178,059	\$ 180,283	2,224	1.2%
589000	Other Expenditures	\$ 660,055	\$ 1,258,934	598,879	90.7%
589003	Other Expd - Legal Settlement	\$ -	\$ -	-	0.0%
Total Objects		\$ 398,892,515	433,017,802	\$ 34,125,287	8.6%

		FY24 Budget	FY25 Budget	Budget Change	% Change
		FY24 Budget	FY25 Budget	Budget Change	% Change
Summary by State Object:					
110	Teachers	\$ 135,861,452	\$ 145,436,284	\$ 9,574,832	7.0%
118	Art,Music,Pe	16,102,635	17,392,239	1,289,604	8.0%
191	Other Administrative Personnel	9,432,412	10,911,712	1,479,301	15.7%
131	Assistant Principal	7,563,338	8,181,886	618,548	8.2%
140	Aides And Paraprofessionals	9,006,327	10,074,812	1,068,485	11.9%
180	Bus Drivers	7,834,744	8,481,938	647,194	8.3%
142	Salary Of Clerical Staff	4,883,693	5,241,167	357,473	7.3%
130	Principal	4,287,251	4,577,443	290,192	6.8%
173	Secondary Counselor	4,136,401	5,042,611	906,210	21.9%
181	Maintenance Personnel, Transportation Mechanic, Ot	5,059,727	6,933,511	1,873,784	37.0%
164	Physical/Occupational/Mobility/Speech Therapist	4,034,719	4,491,467	456,748	11.3%
165	Librarian/Media Specialist	2,866,622	3,107,328	240,706	8.4%
190	Other Management Personnel	4,583,013	5,156,374	573,361	12.5%
172	Elementary Counselor	2,209,985	2,327,109	117,124	5.3%
161	Technology Specialist	2,345,663	2,613,514	267,851	11.4%
113	Substitute/Temporary Employee	3,344,166	2,764,785	(579,380)	-17.3%
141	Salary Of Seretarial Staff	1,557,878	1,704,865	146,987	9.4%
163	School Nurse/Special Education Nurse Lpn	1,702,220	1,754,670	52,450	3.1%
174	School Psychologist	1,808,371	1,838,161	29,789	1.6%
146	Athletics Personnel	1,221,688	1,232,774	11,086	0.9%
199	Other Salaries And Compensation	4,778,797	1,590,039	(3,188,758)	-66.7%
114	Substitute/Temporary Employee	1,282,263	1,266,550	(15,713)	-1.2%
121	Deputy, Assoc, Assistant, Area Superintendent	1,005,900	1,047,142	41,242	4.1%
148	Accountant	451,157	471,938	20,782	4.6%
120	Superintendent, Resa Director, Technical Institute Direc	238,619	240,996	2,377	1.0%
115	Extended Day - Teachers	193,739	134,707	(59,033)	-30.5%
176	School Social Worker	425,602	523,493	97,891	23.0%
177	Family Services/Parent Coordinator	97,384	100,173	2,789	2.9%
171	Teacher Support Specialist/Diagnostician/Audiologi	280,951	244,704	(36,247)	-12.9%
178	Graduation Coach	85,844	89,099	3,255	3.8%
179	Rehabilitation Counselor	-	60,747	60,747	0.0%
116	Professional Development Stipends	84,976	85,669	693	0.8%
111	School Board Members Salaries	29,698	25,734	(3,965)	-13.3%
117	Extended Year	95,760	67,232	(28,528)	-29.8%
145	Interpreter	57,455	61,255	3,800	6.6%
162	Planning & Evaluation Personnel	-	-	-	0.0%
186	Custodial Personnel	2,076,811	2,266,215	189,404	9.1%
195	Terminal Leave Payments	-	480	480	0.0%
	Salaries	\$ 241,027,259	\$ 257,540,820	\$ 16,513,560	6.9%
230	Teachers Retirement System	\$ 43,828,999	\$ 48,892,083	\$ 5,063,085	11.6%
210	State Health Insurance	48,892,145	57,110,615	8,218,471	16.8%
220	FICA	13,869,948	15,048,121	1,178,173	8.5%

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221	Medicare	3,294,010	3,521,958	227,948	6.9%
260	Workmen Compensation	1,748,758	2,310,780	562,022	32.1%
290	Other Employee Benefits	645,751	786,717	140,965	21.8%
240	Employees Retirement System	50,115	29,271	(20,844)	-41.6%
250	Unemployment Compensation	(3,540)	-	3,540	-100.0%
270	On Behalf Payments	-	-	-	0.0%
	Benefits	\$ 112,326,186	\$ 127,699,545	\$ 15,373,359	13.7%
300	Purchased Professional & Technical Services	\$ 6,303,194	\$ 6,393,038	\$ 89,844	1.4%
321	Contracted Service - Teachers	7,500	7,500	-	0.0%
332	Drug And Alcohol Testing, Fingerprinting	100,292	99,092	(1,200)	-1.2%
334	Bus Driver Physicals	23,000	24,000	1,000	4.3%
340	Professional Legal Services	209,950	250,000	40,050	19.1%
361	Per Diem And Fees	6,000	10,000	4,000	66.7%
410	Water, Sewer And Cleaning Services	1,850,198	1,821,758	(28,440)	-1.5%
430	Repair and Maintenance Services	2,316,970	2,076,788	(240,182)	-10.4%
432	Repair And Maintenance Services - Technology Related	953	-	(953)	-100.0%
441	Rental Of Land Or Buildings	-	-	-	0.0%
442	Rental Of Equipment And Vehicles	12,504	10,337	(2,167)	-17.3%
444	Other Rentals	-	-	-	0.0%
490	Other Purchased Property Services	42,685	50,500	7,815	18.3%
520	Insurance (Other Than Employee Benefits)	1,342,293	1,409,407	67,114	5.0%
530	Communication	782,371	640,709	(141,662)	-18.1%
532	Communication - Web-based Subscriptions and License	2,607,636	2,759,390	151,754	5.8%
534	SBITA greater than 12 months	26,400	13,500	(12,900)	-48.9%
535	SBITA Implementation	-	-	-	0.0%
563	Tuition To Private Sources	61,579	61,579	-	0.0%
580	Travel - Employees	405,968	304,002	(101,966)	-25.1%
595	Other Purchased Services	1,735,937	1,798,128	62,191	3.6%
610	Supplies	3,071,541	4,380,037	1,308,496	42.6%
611	Supplies - Technology Related	377,464	316,732	(60,732)	-16.1%
612	Computer Software	164,164	164,700	536	0.3%
615	Expendable Equipment	1,645,223	1,922,751	277,529	16.9%
616	Expendable Computer Equipment	6,036,500	6,828,300	791,800	13.1%
620	Energy	6,992,720	7,525,066	532,346	7.6%
640	Digital/Electronic Textbooks	1,876,610	-	(1,876,610)	-100.0%
641	Textbooks - Printed	377,559	1,491,333	1,113,774	295.0%
642	Books (Other Than Textbooks) And Periodicals	321,199	344,327	23,128	7.2%
715	Land Improvements	132,405	-	(132,405)	-100.0%
720	Building Acquisition, Construction, And Improvemen	30,000	-	(30,000)	-100.0%
730	Purchase Of Equipment - Other Than Buses And Compu	1,687,450	694,400	(993,050)	-58.8%
732	Purchase Or Lease-Purchase Of Buses	3,415,500	4,467,500	1,052,000	30.8%
734	Purchase Or Lease-Purchase Of Equipment - Technology	84,500	-	(84,500)	-100.0%
810	Dues And Fees	627,692	448,346	(179,346)	-28.6%
811	Regional Or County Library Dues	24,999	24,999	0	0.0%

		FY24 Budget	FY25 Budget	Budget Change	% Change
812	Resa Fees	178,059	180,283	2,224	1.2%
830	Interest	-	-	-	0.0%
890	Other Expenditures	660,055	1,258,934	598,879	90.7%
	Operating Expenditures	\$ 45,539,069	\$ 47,777,437	\$ 2,238,368	4.9%
	Total Objects	\$ 398,892,515	\$ 433,017,802	\$ 34,125,287	8.6%