

Paulding County School District
FY2027 General Fund - Original Budget

	Rank	% of Budget	FY26 Budget	FY27 Budget	Budget Change	% Change	M&O Millage
Revenue:							
State and Federal Sources	1	62%	\$ 271,654,683	\$ 275,660,021	\$ 4,005,338	1.5%	
Local Taxes	2	38%	167,968,000	169,611,000	1,643,000	1.0%	
Other Local Sources	3	1%	3,309,391	2,456,000	(853,391)	-25.8%	
Total Revenue		100%	\$ 442,932,074	\$ 447,727,021	\$ 4,794,947	1.1%	
			1.1%	1.1%			
Expenditures:							
1000 Instruction	1	64%	\$ 285,505,781	\$ 287,380,541	\$ 1,874,759	0.7%	11.425
2600 Maintenance	5	6%	\$ 26,146,158	\$ 27,417,042	1,270,884	4.9%	1.090
2400 School Administration	3	6%	\$ 27,277,819	\$ 28,122,922	845,102	3.1%	1.118
2700 Transportation	4	6%	\$ 27,036,764	\$ 27,583,348	546,584	2.0%	1.097
2210 Improvement of Instruction	6	4%	\$ 19,043,472	\$ 19,762,350	718,878	3.8%	0.786
2100 Pupil Services	2	6%	\$ 29,366,146	\$ 29,095,228	(270,918)	-0.9%	1.157
2220 Media Services	8	2%	\$ 6,154,415	\$ 7,024,955	870,540	14.1%	0.279
2800 Central Support Services	7	2%	\$ 8,394,064	\$ 8,667,470	273,406	3.3%	0.345
2500 Business Services	10	1%	\$ 3,962,055	\$ 3,536,310	(425,744)	-10.7%	0.141
2660 School Safety and Security	9	1%	\$ 6,025,577	\$ 6,339,254	313,677	5.2%	0.252
2300 General Administration	11	0%	\$ 2,108,932	\$ 2,115,361	6,429	0.3%	0.084
2213 Instructional Staff Training	12	0%	\$ 990,057	\$ 470,824	(519,233)	-52.4%	0.019
2900 Other Support Services	13	0%	\$ 204,967	\$ 211,415	6,448	3.1%	0.008
3100 SNP	14	0%	\$ 415,864	\$ -	(415,864)	-100.0%	-
Total Expenditures		100%	\$ 442,632,074	\$ 447,727,021	\$ 5,094,947	1.2%	17.800
			2.8%	1.2%			
Revenue Over/(Under) Expenditures			\$ 300,000	\$ 0.00	\$ (300,000)		
Other Sources (Uses):							
Transfers from Other Funds			\$ -	\$ -	\$ -		
5000 Other Outlays			-	-	-		
Total Other Sources (Uses)			\$ -	\$ -	\$ -		
Change in Fund Balance			\$ 300,000	\$ 0.00	\$ (300,000)		

*Excludes Grants

		FY26 Budget	FY27 Budget	Budget Change	% Change
Summary by Object:					
511000	Salaries - Teachers	\$ 141,282,928	\$ 142,872,370	\$ 1,589,442	1.1%
511100	Salaries - Board Members	\$ 35,017	\$ 26,815	(8,202)	-23.4%
511300	Sal - Sub Teachers/Temp Employ	\$ 2,711,842	\$ 2,557,153	(154,688)	-5.7%
511301	Sal-Subs PL District Directed	\$ 119,250	\$ -	(119,250)	-100.0%
511302	Salaries-Subs Supply	\$ 467,500	\$ 507,683	40,183	8.6%
511303	Salaries-Subs Loc Sch Paid	\$ 100,854	\$ 108,269	7,414	7.4%
511304	Sal-Subs Outside Source Paid	\$ 10,989	\$ 6,815	(4,174)	-38.0%
511305	Sal-Subs CTAE COMPETITION Paid	\$ 14,681	\$ 7,052	(7,629)	-52.0%
511306	Sal-Subs Teachers HR Approved	\$ 4,838	\$ 5,600	763	15.8%
511400	Salaries-CL Sub/Temp Employ	\$ 1,492,433	\$ 1,736,843	244,409	16.4%
511402	Salaries-SubsSupplyClassified	\$ -	\$ 44,350	44,350	0.0%
511403	Salaries-Sub Classified LSPD	\$ 9,480	\$ 8,112	(1,368)	-14.4%
511406	Sal-Subs ClassifiedHR Approved	\$ 113	\$ 750	638	566.7%
511500	Salaries - Extended Day	\$ 96,950	\$ 89,750	(7,199)	-7.4%
511600	Stipends	\$ 79,521	\$ 75,000	(4,521)	-5.7%
511700	Extended Year	\$ 72,018	\$ 14,750	(57,268)	-79.5%
511800	Salaries - Art,Music,PE	\$ 17,538,892	\$ 17,764,100	225,209	1.3%
511900	Salaries - Literacy Coach	\$ -	\$ 647,180	647,180	0.0%
512000	Salary - Superintendent	\$ 250,000	\$ 250,000	-	0.0%
512100	Salaries-Asst. Superintendent	\$ 1,238,917	\$ 1,199,000	(39,917)	-3.2%
513000	Salaries - Principals	\$ 4,504,864	\$ 4,671,944	167,080	3.7%
513100	Salaries - Asst. Principals	\$ 8,453,777	\$ 8,590,874	137,097	1.6%
514000	Salaries - Parapros	\$ 9,743,977	\$ 9,903,126	159,149	1.6%
514100	Salaries - Secretaries	\$ 1,702,221	\$ 1,767,650	65,429	3.8%
514200	Salaries - Clerical	\$ 5,082,657	\$ 5,290,798	208,141	4.1%
514500	Salaries - Interpreter	\$ 103,287	\$ 124,513	21,226	20.6%
514600	Salaries - Athletic Supplement	\$ 1,242,006	\$ 1,266,876	24,870	2.0%
514800	Salaries - Accountants	\$ 476,514	\$ 478,746	2,232	0.5%
516100	Salaries - Tech Specialist	\$ 2,747,451	\$ 2,768,308	20,857	0.8%
516300	Salaries - Nurses	\$ 1,770,194	\$ 1,927,699	157,505	8.9%
516400	Salaries - Therapists	\$ 4,836,345	\$ 4,988,376	152,031	3.1%
516500	Salaries Media Specialist	\$ 2,987,404	\$ 3,121,370	133,966	4.5%
517100	Salaries - Teacher Support Spe	\$ 152,114	\$ 147,303	(4,811)	-3.2%
517200	Salaries - Elem Counselors	\$ 2,190,098	\$ 2,480,933	290,834	13.3%
517300	Salaries - Secondary Counselor	\$ 4,558,926	\$ 4,358,179	(200,748)	-4.4%
517400	Salaries - Psychologists	\$ 2,037,269	\$ 2,051,380	14,111	0.7%
517600	Salaries - Social Workers	\$ 476,986	\$ 485,097	8,111	1.7%
517700	Salaries - Family Svc Coord	\$ 102,519	\$ 103,335	816	0.8%
517800	Salaries - Graduation Coach	\$ 89,042	\$ 89,689	647	0.7%
517900	Salaries - Rehab Counslr	\$ 106,390	\$ 81,464	(24,926)	-23.4%
518000	Salaries - Bus Drivers	\$ 9,389,704	\$ 9,899,751	510,047	5.4%
518001	Salaries - Bus Drvr Field Trip	\$ 235,841	\$ 242,943	7,102	3.0%
518100	Salaries - Maint & Bus Monitor	\$ 4,962,253	\$ 4,865,880	(96,373)	-1.9%

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518200	Salaries - POST Cert Law Enfor	\$ 1,893,690	\$ 2,389,022	495,332	26.2%
518300	Salaries - Safety&Security	\$ 906,888	\$ 995,751	88,863	9.8%
518601	Custodial Salaries	\$ 2,215,174	\$ 2,232,624	17,450	0.8%
519000	Salaries - Management	\$ 5,007,895	\$ 5,108,042	100,147	2.0%
519100	Salaries - Other Adm Personnel	\$ 10,659,573	\$ 10,397,816	(261,757)	-2.5%
519900	Salaries - Other	\$ 9,420,644	\$ 1,610,786	(7,809,859)	-82.9%
521000	Benefits - State Health Ins	\$ 66,027,801	\$ 69,502,410	3,474,608	5.3%
522000	Benefits - FICA	\$ 15,250,804	\$ 15,153,162	(97,642)	-0.6%
522100	Benefits - Medicare	\$ 3,574,757	\$ 3,550,283	(24,474)	-0.7%
523000	Benefits - Teacher Retirement	\$ 50,662,728	\$ 52,831,584	2,168,855	4.3%
524000	Benefits - Employee Retirement	\$ 60,840	\$ 61,376	535	0.9%
526000	Benefits - Workmen Comp	\$ 1,121,220	\$ 1,262,719	141,499	12.6%
529000	Benefits - Other Emp Benefits	\$ 63,552	\$ 66,665	3,114	4.9%
529001	Benefits - FSA Admin Cost	\$ 100,035	\$ 100,602	567	0.6%
529002	Benefits - ER Paid 403B	\$ 727,526	\$ 742,672	15,146	2.1%
530007	ProfSrv Veterinarians	\$ 2,500	\$ 5,000	2,500	100.0%
530010	ProfSrv Other	\$ 5,352,792	\$ 5,507,040	154,247	2.9%
530017	ProfSrv Interpreter	\$ 7,800	\$ 15,300	7,500	96.2%
530019	ProfSrv Translation	\$ 6,050	\$ 6,000	(50)	-0.8%
530080	ProfSrv Instructors	\$ 430,800	\$ 408,100	(22,700)	-5.3%
530090	Prof&Tech Serv Tank Testing	\$ 2,000	\$ -	(2,000)	-100.0%
532100	Contracted Services - Teachers	\$ 7,500	\$ 5,000	(2,500)	-33.3%
533200	Drug and Alcohol Testing	\$ 97,950	\$ 97,950	-	0.0%
533400	Bus Driver Physicals	\$ 29,000	\$ 30,000	1,000	3.4%
533500	Contracted Services - POST Cert Law Enforce	\$ 466,507	\$ -	(466,507)	-100.0%
534000	Purchased Prof Legal Serv	\$ 300,000	\$ 300,000	-	0.0%
536100	Prof. Serv. Translator	\$ 3,720	\$ 5,000	1,280	34.4%
541001	Water	\$ 1,053,120	\$ 956,944	(96,176)	-9.1%
541002	Grounds Maintenance	\$ 545,542	\$ 569,545	24,003	4.4%
541003	Garbage	\$ 342,202	\$ 365,597	23,395	6.8%
541004	Pest Control	\$ 55,000	\$ 55,000	-	0.0%
543000	All Other Except Bldg Maint	\$ 1,591,727	\$ 1,386,900	(204,827)	-12.9%
543001	Building Maintenance	\$ 878,763	\$ 939,988	61,224	7.0%
543002	Copy Machine Maint	\$ 308,612	\$ 239,762	(68,850)	-22.3%
543004	Fueling Station Maint	\$ 42,000	\$ 42,000	-	0.0%
543005	Repairs & Maintenance	\$ 368	\$ -	(368)	-100.0%
544100	Rental of Land or Buildings	\$ 1,000	\$ -	(1,000)	-100.0%
544200	Rental of Equipment & Vehicles	\$ 19,123	\$ 13,737	(5,386)	-28.2%
549000	Other Purchased Property Svc	\$ 46,280	\$ 73,000	26,720	57.7%
552000	Insurance	\$ 1,867,998	\$ 2,018,605	150,607	8.1%
553000	Communication	\$ 572,029	\$ 721,796	149,767	26.2%
553201	Web Based Subscr Textbooks	\$ 1,011,117	\$ -	(1,011,117)	-100.0%
553004	Postage	\$ 35,106	\$ 14,050	(21,056)	-60.0%
553006	District Managed Communication	\$ 109,598	\$ 79,488	(30,110)	-27.5%

		FY26 Budget	FY27 Budget	Budget Change	% Change
553200	Communication-Web Based Subscr	\$ 3,480,551	\$ 3,422,885	(57,666)	-1.7%
553400	SBITA Greater Than 12 Months	\$ 25,251	\$ 25,250	(1)	0.0%
553500	SBITA Implementation	\$ 3,621	\$ 3,621	(0)	0.0%
556300	Tuition to Private Sources	\$ 91,637	\$ 87,589	(4,048)	-4.4%
558002	Travel - Lodging	\$ 207,573	\$ 130,563	(77,010)	-37.1%
558003	Travel - Meals	\$ 53,778	\$ 39,235	(14,543)	-27.0%
558004	Travel - Conference	\$ 107,987	\$ 62,053	(45,934)	-42.5%
558005	Mileage - Non Conference	\$ 91,893	\$ 143,152	51,259	55.8%
559500	Other Purchased Services	\$ 1,491,179	\$ 1,684,468	193,289	13.0%
561001	Supplies	\$ 1,635,967	\$ 3,095,410	1,459,444	89.2%
561003	Repair Parts / Tools	\$ 46,000	\$ 26,000	(20,000)	-43.5%
561004	Copy Machine Supplies	\$ 435,695	\$ 26,930	(408,765)	-93.8%
561005	Printing	\$ 17,900	\$ 15,500	(2,400)	-13.4%
561006	Tires	\$ 142,000	\$ 167,000	25,000	17.6%
561008	Custodial Paper Supplies	\$ 764,729	\$ 759,700	(5,029)	-0.7%
561015	Supplies - Food Purchase	\$ 63,067	\$ 1,300	(61,767)	-97.9%
561100	Technology Supplies	\$ 334,473	\$ 204,025	(130,448)	-39.0%
561501	Expendable Equip > 1000	\$ 390,602	\$ 113,301	(277,301)	-71.0%
561503	Copy Machine Equipment	\$ 30,518	\$ 14,990	(15,528)	-50.9%
561505	Expendable Equipment <1000	\$ 1,250,905	\$ 1,546,356	295,451	23.6%
561506	Dist Managed Phone Equipment	\$ 3,465	\$ 34,000	30,535	881.2%
561601	Computer Equip <10000	\$ 4,095,490	\$ 5,915,351	1,819,861	44.4%
561603	Computer Printers > 1000	\$ 7,745	\$ -	(7,745)	-100.0%
561605	Computer Printers < 1000	\$ 119,381	\$ 8,594	(110,787)	-92.8%
562001	Gas	\$ 607,810	\$ 635,594	27,784	4.6%
562002	Electric	\$ 5,561,987	\$ 5,897,231	335,244	6.0%
562003	Gasoline	\$ 540,000	\$ 565,000	25,000	4.6%
562004	Diesel Fuel	\$ 575,757	\$ 524,750	(51,007)	-8.9%
562006	Propane Fuel	\$ 1,278,000	\$ 1,400,000	122,000	9.5%
562009	Grant Funded Fuel Contra	\$ (1,020,517)	\$ (702,532)	317,985	-31.2%
564000	Textbooks-Digital/Electronic	\$ 41,914	\$ -	(41,914)	-100.0%
564100	Textbooks	\$ 754,989	\$ 1,432,096	677,108	89.7%
564200	Books - Other	\$ 314,966	\$ 327,378	12,412	3.9%
571500	Land Improvements	\$ 35,485	\$ -	(35,485)	-100.0%
572000	Building Const, Improvement	\$ -	\$ 15,000	15,000	0.0%
573000	Purchase of Equipment	\$ 131,600	\$ 7,000	(124,600)	-94.7%
573002	Purchase - Vehicle	\$ 540,947	\$ 320,000	(220,947)	-40.8%
581000	Dues and Fees	\$ 389,179	\$ 363,360	(25,819)	-6.6%
581001	Conference Fees	\$ 324,081	\$ 122,548	(201,533)	-62.2%
581100	Library Dues	\$ 24,999	\$ 25,000	1	0.0%
581200	RESA Fees	\$ 180,283	\$ 180,283	-	0.0%
588100	Schoolwide Allocated Costs	\$ 1,002,095	\$ 951,550	(50,544)	-5.0%
589000	Other Expenditures	\$ 99,700	\$ 646,350	546,650	548.3%

	FY26 Budget	FY27 Budget	Budget Change	% Change
Total Objects	\$ 442,632,074	447,727,021	\$ 5,094,947	1.2%

		FY26 Budget	FY27 Budget	Budget Change	% Change
		FY26 Budget	FY27 Budget	Budget Change	% Change
Summary by State Object:					
110	Teachers	\$ 141,282,928	\$ 142,872,370	\$ 1,589,442	1.1%
118	Art,Music,Pe	17,538,892	17,764,100	225,209	1.3%
119	Literacy Coach	-	647,180	647,180	0.0%
191	Other Administrative Personnel	10,659,573	10,397,816	(261,757)	-2.5%
131	Assistant Principal	8,453,777	8,590,874	137,097	1.6%
140	Aides And Paraprofessionals	9,743,977	9,903,126	159,149	1.6%
180	Bus Drivers	9,625,545	10,142,694	517,149	5.4%
142	Salary Of Clerical Staff	5,082,657	5,290,798	208,141	4.1%
130	Principal	4,504,864	4,671,944	167,080	3.7%
173	Secondary Counselor	4,558,926	4,358,179	(200,748)	-4.4%
181	Maintenance Personnel, Transportation Mechanic, Ot	4,962,253	4,865,880	(96,373)	-1.9%
164	Physical/Occupational/Mobility/Speech Therapist	4,836,345	4,988,376	152,031	3.1%
165	Librarian/Media Specialist	2,987,404	3,121,370	133,966	4.5%
190	Other Management Personnel	5,007,895	5,108,042	100,147	2.0%
172	Elementary Counselor	2,190,098	2,480,933	290,834	13.3%
161	Technology Specialist	2,747,451	2,768,308	20,857	0.8%
113	Substitute/Temporary Employee	3,429,953	3,192,572	(237,381)	-6.9%
141	Salary Of Seretarial Staff	1,702,221	1,767,650	65,429	3.8%
163	School Nurse/Special Education Nurse Lpn	1,770,194	1,927,699	157,505	8.9%
174	School Psychologist	2,037,269	2,051,380	14,111	0.7%
146	Athletics Personnel	1,242,006	1,266,876	24,870	2.0%
199	Other Salaries And Compensation	9,420,644	1,610,786	(7,809,859)	-82.9%
114	Substitute/Temporary Employee	1,502,026	1,790,055	288,029	19.2%
121	Deputy, Assoc, Assistant, Area Superintendent	1,238,917	1,199,000	(39,917)	-3.2%
148	Accountant	476,514	478,746	2,232	0.5%
120	Superintendent, Resa Director, Technical Institute Direc	250,000	250,000	-	0.0%
115	Extended Day - Teachers	96,950	89,750	(7,199)	-7.4%
176	School Social Worker	476,986	485,097	8,111	1.7%
177	Family Services/Parent Coordinator	102,519	103,335	816	0.8%
171	Teacher Support Specialist/Diagnostician/Audiologi	152,114	147,303	(4,811)	-3.2%
178	Graduation Coach	89,042	89,689	647	0.7%
179	Rehabilitation Counselor	106,390	81,464	(24,926)	-23.4%
116	Professional Development Stipends	79,521	75,000	(4,521)	-5.7%
111	School Board Members Salaries	35,017	26,815	(8,202)	-23.4%
117	Extended Year	72,018	14,750	(57,268)	-79.5%
145	Interpreter	103,287	124,513	21,226	20.6%
182	POST Certified Law Enforcement Officers	1,893,690	2,389,022	495,332	26.2%
183	SAFETY AND SECURITY PERSONNEL	906,888	995,751	88,863	9.8%
186	Custodial Personnel	2,215,174	2,232,624	17,450	0.8%
	Salaries	\$ 263,581,925	\$ 260,361,867	\$ (3,220,059)	-1.2%
230	Teachers Retirement System	\$ 50,662,728	\$ 52,831,584	\$ 2,168,855	4.3%

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210	State Health Insurance	66,027,801	69,502,410	3,474,608	5.3%
220	FICA	15,250,804	15,153,162	(97,642)	-0.6%
221	Medicare	3,574,757	3,550,283	(24,474)	-0.7%
260	Workmen Compensation	1,121,220	1,262,719	141,499	12.6%
290	Other Employee Benefits	891,112	909,939	18,827	2.1%
240	Employees Retirement System	60,840	61,376	535	0.9%
	Benefits	\$ 137,589,264	\$ 143,271,471	\$ 5,682,208	4.1%
300	Purchased Professional & Technical Services	\$ 5,801,942	\$ 5,941,440	\$ 139,497	2.4%
321	Contracted Service - Teachers	7,500	5,000	(2,500)	-33.3%
332	Drug And Alcohol Testing, Fingerprinting	97,950	97,950	-	0.0%
334	Bus Driver Physicals	29,000	30,000	1,000	3.4%
335	Contracted Service - POST Certified Law Enforcement O	466,507	-	(466,507)	-100.0%
340	Professional Legal Services	300,000	300,000	-	0.0%
361	Per Diem And Fees	3,720	5,000	1,280	34.4%
410	Water, Sewer And Cleaning Services	1,995,863	1,947,086	(48,778)	-2.4%
430	Repair and Maintenance Services	2,821,470	2,608,650	(212,821)	-7.5%
441	Rental Of Land Or Buildings	1,000	-	(1,000)	-100.0%
442	Rental Of Equipment And Vehicles	19,123	13,737	(5,386)	-28.2%
490	Other Purchased Property Services	46,280	73,000	26,720	57.7%
520	Insurance (Other Than Employee Benefits)	1,867,998	2,018,605	150,607	8.1%
530	Communication	716,733	815,334	98,601	13.8%
532	Communication - Web-based Subscriptions and License	4,491,668	3,422,885	(1,068,783)	-23.8%
534	SBITA greater than 12 months	25,251	25,250	(1)	0.0%
535	SBITA Implementation	3,621	3,621	(0)	0.0%
563	Tuition To Private Sources	91,637	87,589	(4,048)	-4.4%
580	Travel - Employees	461,230	375,003	(86,227)	-18.7%
595	Other Purchased Services	1,491,179	1,684,468	193,289	13.0%
610	Supplies	3,105,359	4,091,840	986,482	31.8%
611	Supplies - Technology Related	334,473	204,025	(130,448)	-39.0%
615	Expendable Equipment	1,675,491	1,708,647	33,157	2.0%
616	Expendable Computer Equipment	4,222,616	5,923,945	1,701,329	40.3%
620	Energy	7,543,037	8,320,043	777,006	10.3%
640	Digital/Electronic Textbooks	41,914	-	(41,914)	-100.0%
641	Textbooks - Printed	754,989	1,432,096	677,108	89.7%
642	Books (Other Than Textbooks) And Periodicals	314,966	327,378	12,412	3.9%
715	Land Improvements	35,485	-	(35,485)	-100.0%
720	Building Acquisition, Construction, And Improvemen	-	15,000	15,000	0.0%
730	Purchase Of Equipment - Other Than Buses And Compu	672,547	327,000	(345,547)	-51.4%
810	Dues And Fees	713,260	485,908	(227,352)	-31.9%
811	Regional Or County Library Dues	24,999	25,000	1	0.0%
812	Resa Fees	180,283	180,283	-	0.0%
881	Schoolwide Schools	1,002,095	951,550	(50,544)	-5.0%
890	Other Expenditures	99,700	646,350	546,650	548.3%
	Operating Expenditures	\$ 41,460,885	\$ 44,093,683	\$ 2,632,798	6.4%

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Total Objects	\$ 442,632,074	\$ 447,727,021	\$ 5,094,947	1.2%