

What Makes Paulding County School District Funding Unique?

FY2026 Budget

		Unique Feature	How does that impact funding?	Measurement	Rankings	
Demographic and Economic Factors	Local Funding Low Wealth	Paulding County has a limited commercial and industrial tax base. In fact, only 14% of the tax digest is non-residential.	Less local funding due to a lower net tax digest per student (NDPS) and a slightly below-average millage rate.	NDPS is \$89,000 or 25% lower than the average large district in Georgia. On average, 35% of the large district tax digest is non-residential. ^a	22 out of 37 large districts or 79 out of 180 total districts in Local Revenue per Student ^b	27 out of 37 large districts or 137 out of 180 total districts in Total Revenue per Student ^b
		PCSD does not compensate for a limited tax base by inflating the millage rate.		17.675 millage rate compared to a large district average of 17.511. ^a		
		Paulding County has a large number of school-age children per household.	Less local funding because funding is based on property tax values not the number of school-age children living in the home.	12.1% more persons-per-household than the state average, specifically school-age children. ^c		
	State/Federal Funding	PCSD is highly dependent on state funding sources, especially related to unfunded mandates.	Highly susceptible to changes in state funding , including austerity reductions, Equalization Grant funding and changes in the Quality Basic Education (QBE) formula.	Approximately 59% of PCSD revenue comes from state sources, compared to a statewide average of 46%. ^b	11 out of 37 large districts or 106 out of 180 total districts in State Revenue per Student ^b	
		PCSD is one of the largest recipients of equalization.		6% of total General Fund revenue comes from the Equalization Grant. ^b	5 out of 36 large districts or 180 total districts in Equalization ^b	
		PCSD has relatively low Title I funding.	Less Federal funding. Low wealth school districts typically have a higher percentage of Title I schools. This also impacts other funding allocations that are allocated based on Title I funding.	While PCSD ranks 5th in equalization funding (an indication of low wealth), it ranks 163 out of 180 in Tile I funding per pupil. No other school district in Georgia has a greater disparity between equalization and Title I funding. ^d	31 out of 37 large districts or 163 out of 180 total districts ^d	
		PCSD has relatively low free-and-reduced lunch participation.	Less Federal funding. Low wealth school districts typically have a higher percentage of free-and -reduced lunch. This also impacts other funding allocations like the IDEA grants (ESEP).	According to the US Census, Paulding County had a poverty percentage of 10.2% in 2023, 171 out of 180 total districts. The FY25 free-and-reduced lunch percentage was 51.2%, compared to a statewide average 67.6%.	29 out of 37 large districts ^d	
Enrollment Factors	As a result of the extraordinary number of residential housing permits issued, PCSD is one of the fastest growing school districts in the state.	With a limited non-residential tax base, the quantity and value of new residential construction is critical. Typically, property taxes from new residential construction does not support the additional enrollment.	3-year average annual growth rate for FY22-FY25 was 0.3%, compared to a large district rate of 0.3%. FY26 enrollment is projected to decrease by 93 students or -0.3%. ^b	11 out of 37 large districts and 180 total districts ^b		
	PCSD has a high percentage of students in a Exceptional Students Educational Program (ESEP).	FY24, the average additional cost per ESEP student was \$3,526 or 32.8% (including Local, State and Federal sources).	In FY25, 16.0% of PCSD students were ESEP, compared to a large district average of 13.6%. This contributes to PCSD's low weighted NDPS (based on ESEP participation). ^b	8 out of 37 large districts and 34 out of 180 total districts ^b		
E-SPLOST	Paulding County has a limited commercial and industrial tax base. In fact, only 14% of the tax digest is non-residential.	Drastically reduces the amount of E-SPLOST collections available to fund capital projects, including buildings, infrastructure, and technology.	PCSD currently collects only \$0.55 for every \$1.00 collected on average by our neighboring school districts, including Cherokee, Cobb, Bartow, and Douglas Counties. Considering Debt Service, PCSD is only \$0.36 for every \$1.00. ^e			

Sources:

^a Georgia Department of Revenue, Consolidated Tax Digest Summaries

^b Georgia Department of Education Enrollment (Data & Reporting) on 2/27/25, Revenue/Expenditures Reports and QBE Earnings (Data & Reporting, Financial Review)

^c www.census.gov/quickfacts on 5/28/25

^d Georgia Department of Education Title I (Offices & Divisions, Title Programs) and Free-and-Reduced Lunch (Data & Reporting),

^e Georgia Tax Center (FY2024 dates 8/1/23 through 7/31/24)

Terms:

Large Districts are school districts with enrollment equal to or greater than 10,000

Net Tax Digest is the Paulding County Tax Assessor's summary of the projected taxable value of all commercial, industrial and residential property in the school district, net applicable exemptions

Net Digest per Student (Weighted NDPS) is the NDPS weighted by participation in ESEP programs, lowering wealth-per-student

Weighted Net Digest per Student (NDPS) is the next tax digest divided by the enrollment.

ESEP stands for Exceptional Students Educational Programs or special education.

Persons per household, or average household size, is obtained by dividing the number of persons in households by the number of households. A household includes all the persons who occupy a housing unit as their usual place of residence.

Millage Rate is the ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value established by the governing authority each fiscal year

QBE or Quality Basic Education reflects funding allotted by the State on the basis of "Weighted" FTE (Full-time Equivalent students) to the local school system.