



PAULDING COUNTY SCHOOL DISTRICT

OCTOBER 2025 GENERAL FUND FINANCIAL UPDATE

**Engage.
Inspire.
Prepare.**

Student success for ALL starts with a passion for effective stewardship of taxpayer dollars. The budget is the catalyst for creating safe schools and engaging environments, where students are engaged, inspired, and prepared for their future – a place where students can thrive.

For Budget Ideas or Feedback please visit our Website (see Budget Ideas) or email us at Budget@Paulding.k12.ga.us

As presented on:
12.9.2025

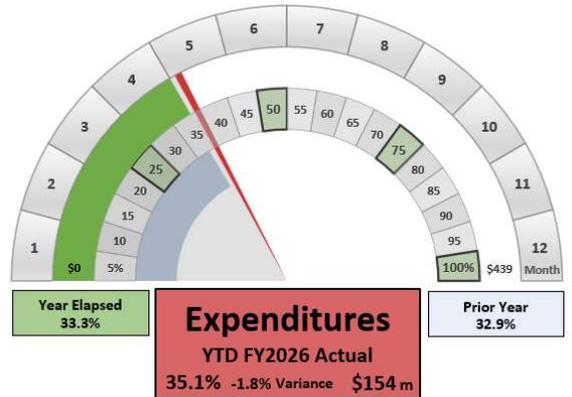
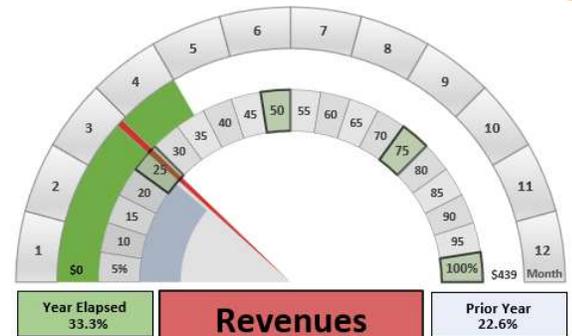
General Fund Financial Update

Budget. Amended expenditure budget of \$438.5 million, a decrease of \$0.0 million or 0.0%.

Revenue. YTD revenue of \$107.2 million or 24.4% of the annual budget, resulting in a variance to budget of -\$39.1 million or -8.9%.

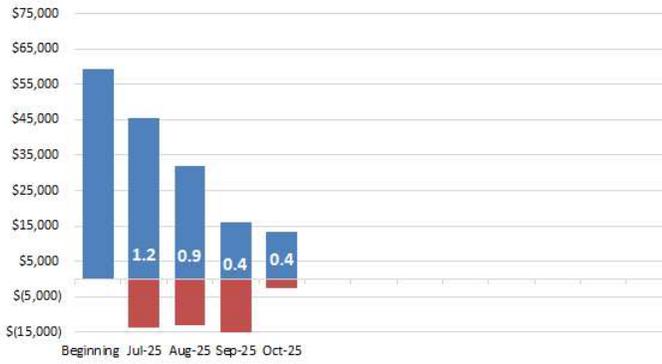
Expenditures. YTD expenditures of \$154.2 million or 35.1% of the annual budget, resulting in a variance to budget of -\$7.9 million or -1.8%.

Fund Balance. YTD expenditures exceed revenue \$46.9 million and, after other sources and uses, fund balance decreased \$46.9 million to \$13.7 million or \$13.4 million unassigned.



Paulding County School District							
Statement of Revenues, Expenditures and Changes in Fund Balance - General Fund							
For the Month and Year-to-Date Ended October 2025							
(in thousands)	Budget			Actual		33.3% Year Elapsed	
	Original ¹	Amended ²	Variance	October	Year-to-Date	% YTD to Budget	\$ Variance to Budget
Revenue:							
Local Taxes	\$ 167,668	\$ 167,668	\$ -	\$ 12,489	\$ 17,446	10.4%	\$ (38,443)
Other Local Sources	2,716	2,716	-	246	1,162	42.8%	257
State Sources	268,128	268,493	365	22,108	88,630	33.0%	(868)
Total Revenue	438,512	438,877	365	34,843	107,238	24.4%	(39,054)
Expenditures:							
Instruction	291,930	281,308	10,621	23,893	99,377	35.3%	(5,608)
Pupil Services	18,269	29,214	(10,945)	3,151	9,157	31.3%	581
Improvement of Instruction	18,807	18,418	389	1,520	6,072	33.0%	67
Instructional Staff Training	636	1,037	(402)	80	184	17.7%	162
Educational Media Services	4,745	4,746	(1)	556	2,222	46.8%	(640)
General Administrative	2,108	2,108	-	185	691	32.8%	12
School Administrative	26,825	26,798	26	2,218	8,829	32.9%	104
Business Services	3,513	3,513	-	196	1,408	40.1%	(237)
Maintenance	26,715	26,753	(38)	2,060	8,711	32.6%	207
School Safety & Security	6,704	6,785	(81)	444	2,056	30.3%	206
Transportation	29,704	29,662	41	2,498	12,508	42.2%	(2,621)
Central Support Services	8,342	8,317	25	606	2,756	33.1%	16
Other Support Services	215	215	-	2	181	84.2%	(109)
Community Services	-	-	-	1	4		
Total Expenditures	438,512	438,877	(365)	37,410	154,156	35.1%	(7,864)
Revenue Over (Under) Expend.	0	0	0	(2,567)	(46,918)		(46,918)

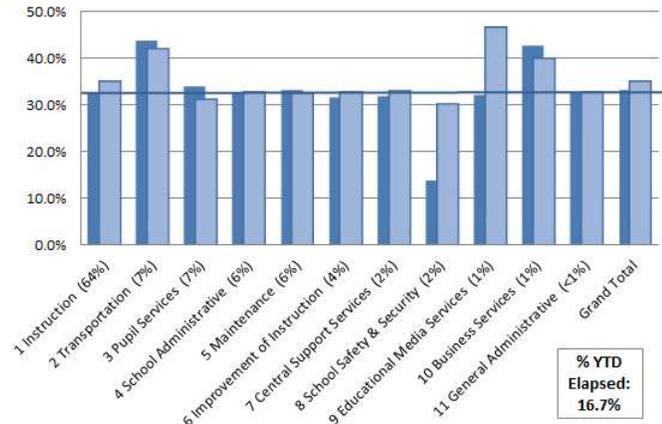
Fund Balance and Revenue Under Expenditures ('000)



	FY2025	FY2026
July	1.2	1.2
August	0.9	0.9
September	0.6	0.4
October	0.4	0.4
November	2.9	
December	3.0	
January	3.1	
February	2.9	
March	2.7	
April	2.4	
May	2.1	
June	1.7	

This report shows a trend of unassigned fund balance throughout the fiscal year. The red bars reflect a loss of fund balance due to expenditures exceeding revenue in that particular month. This report also indicates the number of months in budgeted expenditures in fund balance, with a year-end target of 1.5 months. June is based on next year's budget.

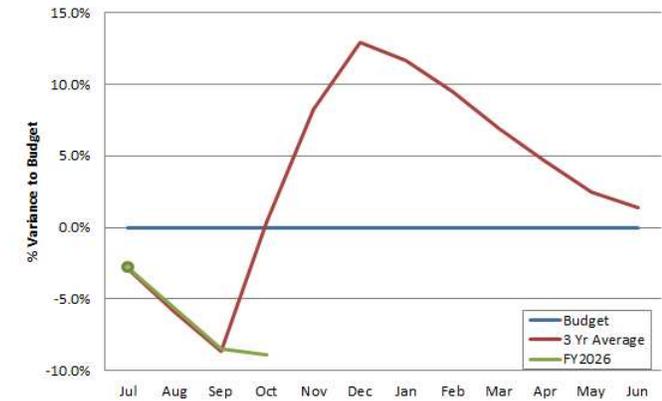
Percentage of Year Elapsed versus Year-to-Date Percentage of Expenditures



YTD (Jul)	FY2025	FY2026
Instruction	32.5%	35.3%
Maintenance	32.9%	32.6%
School Admin	32.4%	32.9%
Transportation	43.5%	42.2%
Improv Instruct	31.6%	33.0%
Pupil Services	33.8%	31.3%
Media Services	32.0%	46.8%
Cent Supt Svc	31.6%	33.1%
Safety & Secur	13.8%	30.3%
Business Svc	42.5%	40.1%
General Admin	32.6%	32.8%
Grand Total	32.9%	35.1%

This report compares the percentage of the year elapsed against the year-to-date percentage of expenditures (budgeted), for the current and prior fiscal year. Organized by the top 10 functions and grand total, it is designed to detect material percentage inconsistencies against budget and the prior year. One month equals 8.3% of the budget year.

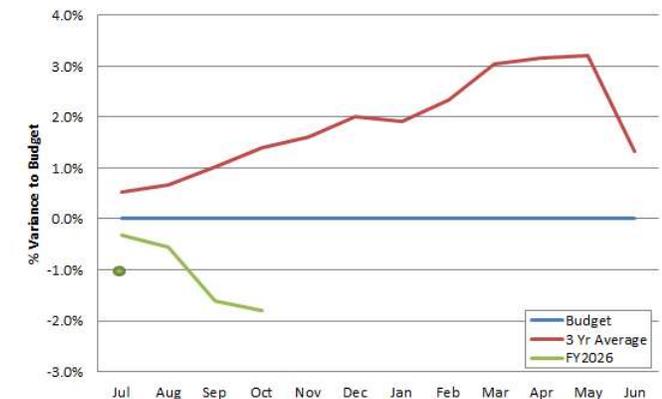
Percentage Variance of YTD Revenue to Budget



	FY2025	FY2026
July	-2.7%	-2.8%
August	-5.5%	-5.7%
September	-8.2%	-8.5%
October	-10.2%	-8.9%
November		
December		
January		
February		
March		
April		
May		
June		

This report shows a budget variance trend for revenue, by percentage. The red line reflects an average of the prior three fiscal years. The green line is the current fiscal year. The blue line represents a 0% variance to budget. The year-end revenue target variance is less than or equal to 2% of the budget. This report is designed to monitor revenue trending.

Percentage Variance of YTD Expenditures to Budget



	FY2025	FY2026
July	0.1%	-0.3%
August	-0.4%	-0.5%
September	-0.1%	-1.6%
October	0.4%	-1.8%
November		
December		
January		
February		
March		
April		
May		
June		

This report shows a budget variance trend for expenditures, by percentage. The red line reflects an average of the prior three fiscal years. The blue line is the current fiscal year. The blue line represents a 0% variance to budget. The year-end expenditure target variance is less than or equal to 2% of the budget. This report is designed to monitor expenditure trending.

Paulding County School District

Statement of Revenues, Expenditures and Encumbrances For the Month and Year-to-Date Ended October 2025

General Fund

	<u>Working Budget</u>	<u>Year-To-Date</u>	<u>Percentage of Budget</u>
Revenues	\$ 438,877,221	\$ 107,238,022	24.4%
Expenditures	\$ 438,877,221	\$ 154,155,017	35.1%
Encumbrances/Open PO's		\$ 6,875,746	

Special Revenue Fund

	<u>Working Budget</u>	<u>Year-To-Date</u>	<u>Percentage of Budget</u>
Revenues	\$ 24,601,531	\$ 579,819	2.4%
Expenditures	\$ 23,810,347	\$ 4,376,814	18.4%
Encumbrances/Open PO's		\$ 555,145	

Capital Projects Fund

	<u>Working Budget</u>	<u>Year-To-Date</u>	<u>Percentage of Budget</u>
Revenues	\$ 35,853,028	\$ 13,636,887	38.0%
Expenditures	\$ 65,791,234	\$ 10,956,801	16.7%
Encumbrances/Open PO's		\$ 7,234,695	

Debt Service Fund

	<u>Working Budget</u>	<u>Year-To-Date</u>	<u>Percentage of Budget</u>
Revenues	\$ -	\$ 24,815	0.0%
Expenditures	\$ 15,918,788	\$ 6,275,893	39.4%
Encumbrances/Open PO's		\$ -	

School Nutrition Fund

	<u>Working Budget</u>	<u>Year-To-Date</u>	<u>Percentage of Budget</u>
Revenues	\$ 20,344,366	\$ 7,009,238	34.5%
Expenditures	\$ 28,302,813	\$ 6,072,496	21.5%
Encumbrances/Open PO's		\$ -	