



PAULDING COUNTY SCHOOL DISTRICT

NOVEMBER 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:
1.13.2026

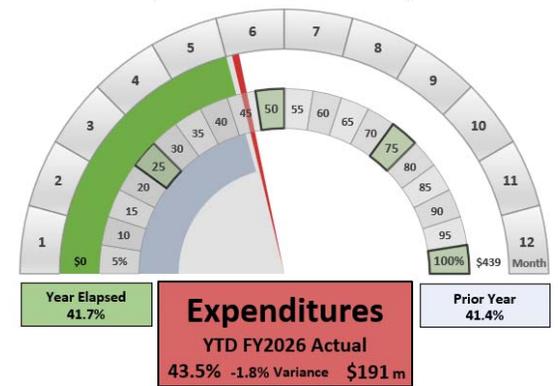
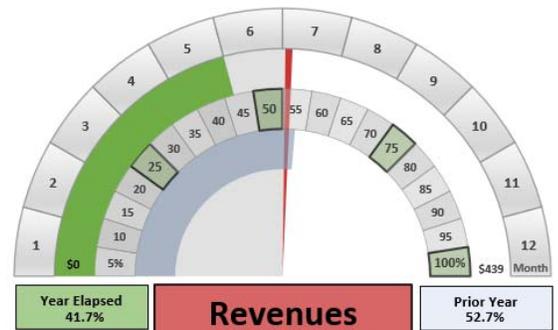
General Fund Financial Update

Budget. Amended expenditure budget of \$438.9 million, a decrease of \$0.0 million or 0.1%.

Revenue. YTD revenue of \$225.6 million or 51.4% of the annual budget, resulting in a variance to budget of \$42.7 million or 9.7%.

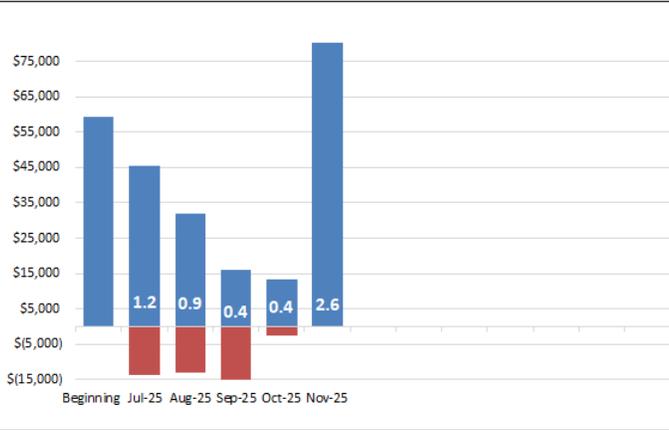
Expenditures. YTD expenditures of \$190.9 million or 43.5% of the annual budget, resulting in a variance to budget of -\$8.0 million or -1.8%.

Fund Balance. YTD revenue exceeds expenditures \$34.7 million and, after other sources and uses, fund balance increased \$34.7 million to \$97.1 million or \$96.8 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 November 2025							
(in thousands)	Budget			Actual		41.7% Year Elapsed	
	Original ¹	Amended ²	Variance	November	Year-to-Date	% YTD to Budget	\$ Variance to Budget
Revenue:							
Local Taxes	\$ 167,668	\$ 167,668	\$ -	\$ 96,085	\$ 113,531	67.7%	\$ 43,669
Other Local Sources	2,716	2,716	-	138	1,299	47.8%	167
State Sources	268,128	268,493	365	22,120	110,750	41.2%	(1,122)
Total Revenue	438,512	438,877	365	118,343	225,581	51.4%	42,715
Expenditures:							
Instruction	291,930	281,308	10,621	24,539	123,916	44.0%	(6,704)
Pupil Services	18,269	29,214	(10,945)	2,317	11,474	39.3%	699
Improvement of Instruction	18,807	18,418	389	1,467	7,538	40.9%	136
Instructional Staff Training	636	1,037	(402)	85	268	25.8%	164
Educational Media Services	4,745	4,746	(1)	552	2,774	58.4%	(796)
General Administrative	2,108	2,108	-	133	824	39.1%	54
School Administrative	26,825	26,798	26	2,194	11,024	41.1%	142
Business Services	3,513	3,513	-	200	1,609	45.8%	(145)
Maintenance	26,715	26,753	(38)	1,850	10,598	39.6%	549
School Safety & Security	6,704	6,785	(81)	430	2,486	36.6%	341
Transportation	29,704	29,662	41	2,332	14,840	50.0%	(2,481)
Central Support Services	8,342	8,317	25	610	3,366	40.5%	100
Other Support Services	215	215	-	2	183	85.1%	(93)
Community Services	-	-	-	1	5		
Total Expenditures	438,512	438,877	(365)	36,712	190,904	43.5%	(8,038)
Revenue Over (Under) Expend.	0	0	0	81,631	34,677		34,677

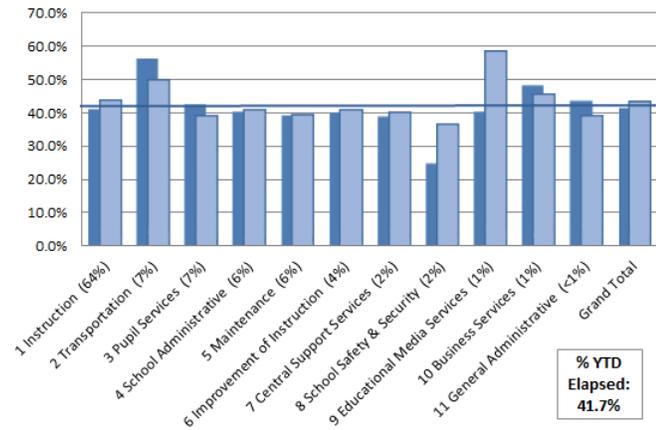
Fund Balance and Revenue Under Expenditures ('000)



	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	2.6
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.

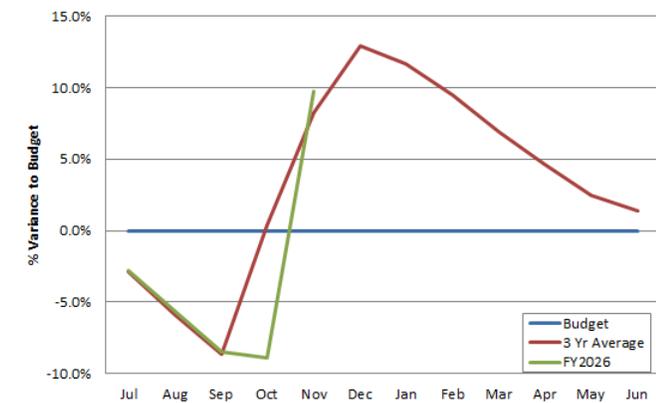
Percentage of Year Elapsed versus Year-to-Date Percentage of Expenditures



YTD (Nov)	FY2025	FY2026
Instruction	40.9%	44.0%
Maintenance	39.0%	39.6%
School Admin	40.3%	41.1%
Transportation	55.9%	50.0%
Improv Instruct	39.6%	40.9%
Pupil Services	42.3%	39.3%
Media Services	40.1%	58.4%
Cent Supt Svc	38.6%	40.5%
Safety & Secur	24.8%	36.6%
Business Svc	48.0%	45.8%
General Admin	43.3%	39.1%
Grand Total	41.4%	43.5%

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.

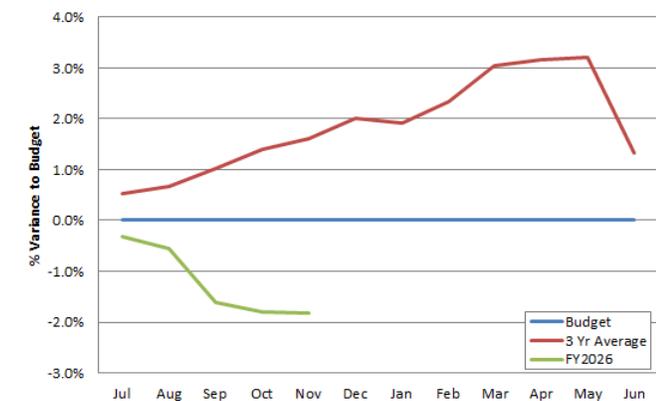
Percentage Variance of YTD Revenue to Budget



	FY2025	FY2026
July	-2.7%	-2.8%
August	-5.5%	-5.7%
September	-8.2%	-8.5%
October	-10.2%	-8.9%
November	10.9%	9.7%
December	11.3%	
January	12.1%	
February	10.5%	
March	8.1%	
April	5.6%	
May	3.0%	
June	1.2%	

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	0.3%	-1.8%
December	0.6%	
January	0.9%	
February	1.2%	
March	2.3%	
April	2.5%	
May	2.4%	
June	0.9%	

This report shows a budget variance trend for expenditures, 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 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 November 2025

General Fund

	<u>Working Budget</u>	<u>Year-To-Date</u>	<u>Percentage of Budget</u>
Revenues	\$ 438,877,221	\$ 225,580,787	51.4%
Expenditures	\$ 438,877,221	\$ 190,904,188	43.5%
Encumbrances/Open PO's		\$ 6,518,056	

Special Revenue Fund

	<u>Working Budget</u>	<u>Year-To-Date</u>	<u>Percentage of Budget</u>
Revenues	\$ 24,601,531	\$ 862,705	3.5%
Expenditures	\$ 23,810,347	\$ 5,367,076	22.5%
Encumbrances/Open PO's		\$ 602,462	

Capital Projects Fund

	<u>Working Budget</u>	<u>Year-To-Date</u>	<u>Percentage of Budget</u>
Revenues	\$ 35,853,028	\$ 16,683,485	46.5%
Expenditures	\$ 65,791,234	\$ 14,366,922	21.8%
Encumbrances/Open PO's		\$ 8,625,514	

Debt Service Fund

	<u>Working Budget</u>	<u>Year-To-Date</u>	<u>Percentage of Budget</u>
Revenues	\$ -	\$ 39,370	0.0%
Expenditures	\$ 15,918,788	\$ 6,277,893	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	\$ 8,706,469	42.8%
Expenditures	\$ 28,302,813	\$ 7,798,499	27.6%
Encumbrances/Open PO's		\$ -	