



PAULDING COUNTY SCHOOL DISTRICT

JANUARY 2026 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:
3.10.2026

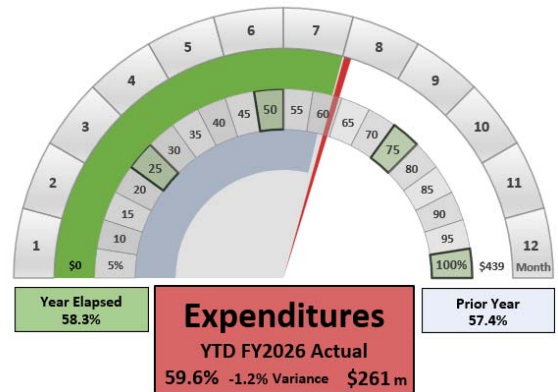
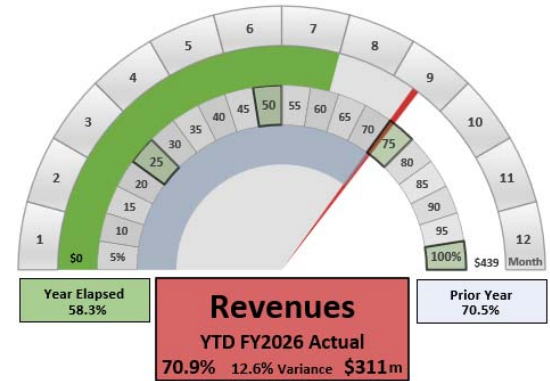
General Fund Financial Update

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

Revenue. YTD revenue of \$311.3 million or 70.9% of the annual budget, resulting in a variance to budget of \$55.3 million or 12.6%.

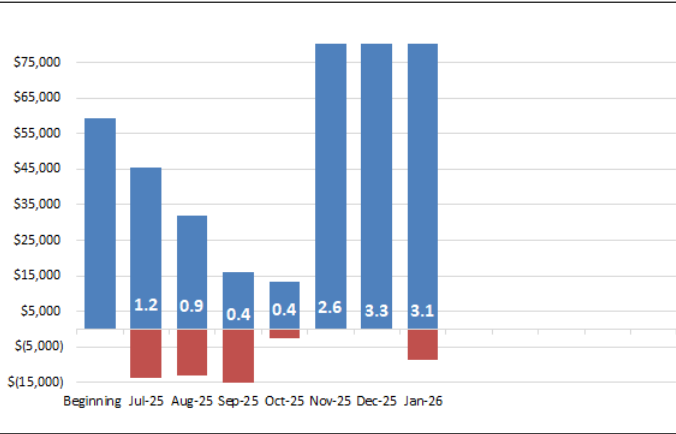
Expenditures. YTD expenditures of \$261.4 million or 59.6% of the annual budget, resulting in a variance to budget of -\$5.4 million or -1.2%.

Fund Balance. YTD revenue exceeds expenditures \$49.9 million and, after other sources and uses, fund balance increased \$49.9 million to \$112.3 million or \$112.0 million unassigned.



(in thousands)	Budget		Variance	Actual		58.3% Year Elapsed	
	Original ¹	Amended ²		January	Year-to-Date	% YTD to Budget	\$ Variance to Budget
Revenue:							
Local Taxes	\$ 167,668	\$ 167,668	\$ -	\$ 4,232	\$ 153,589	91.6%	\$ 55,783
Other Local Sources	2,716	2,716	-	659	2,472	91.0%	888
State Sources	268,128	268,519	390	22,108	155,268	57.8%	(1,368)
Total Revenue	438,512	438,903	390	26,999	311,329	70.9%	55,302
Expenditures:							
Instruction	291,930	281,287	10,643	23,236	169,651	60.3%	(5,567)
Pupil Services	18,269	29,214	(10,945)	2,427	16,337	55.9%	705
Improvement of Instruction	18,807	18,428	379	1,462	10,445	56.7%	305
Instructional Staff Training	636	1,069	(434)	45	353	33.0%	271
Educational Media Services	4,745	4,747	(2)	557	3,881	81.8%	(1,112)
General Administrative	2,108	2,108	(0)	178	1,159	55.0%	71
School Administrative	26,825	26,794	31	2,204	15,426	57.6%	204
Business Services	3,513	3,513	0	200	2,163	61.6%	(114)
Maintenance	26,715	26,688	27	1,935	14,312	53.6%	1,256
School Safety & Security	6,704	6,859	(155)	764	3,703	54.0%	298
Transportation	29,704	29,662	41	2,138	19,145	64.5%	(1,842)
Central Support Services	8,342	8,317	25	606	4,617	55.5%	235
Other Support Services	215	215	-	2	186	86.5%	(61)
Community Services	-	-	-	1	6		
Total Expenditures	438,512	438,903	(390)	35,755	261,386	59.6%	(5,359)
Revenue Over (Under) Expend.	0	0	0	(8,756)	49,943		49,943

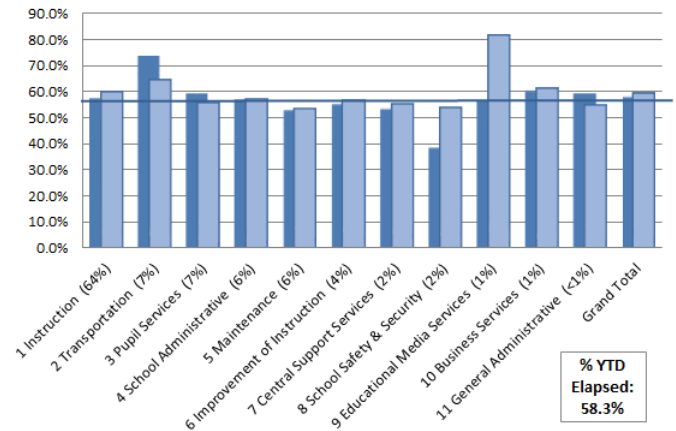
Fund Balance and Revenue Under Expenditures ('000)



	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	3.3
January	3.1	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.

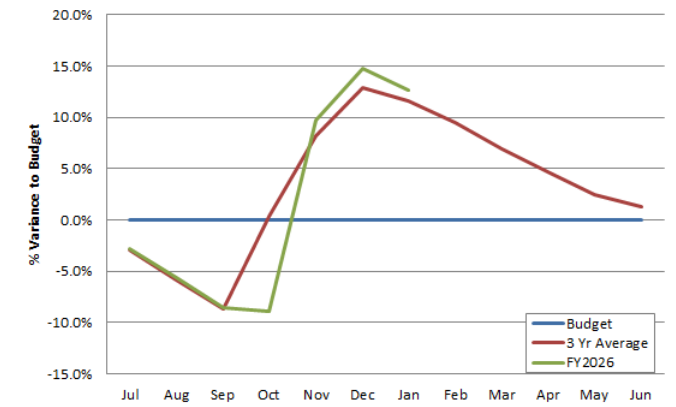
Percentage of Year Elapsed versus Year-to-Date Percentage of Expenditures



YTD (Jan)	FY2025	FY2026
Instruction	57.2%	60.3%
Maintenance	52.7%	53.6%
School Admin	56.6%	57.6%
Transportation	73.3%	64.5%
Improv Instruct	55.1%	56.7%
Pupil Services	59.0%	55.9%
Media Services	56.4%	81.8%
Cent Supt Svc	53.1%	55.5%
Safety & Secur	38.2%	54.0%
Business Svc	60.0%	61.6%
General Admin	59.1%	55.0%
Grand Total	57.4%	59.6%

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.

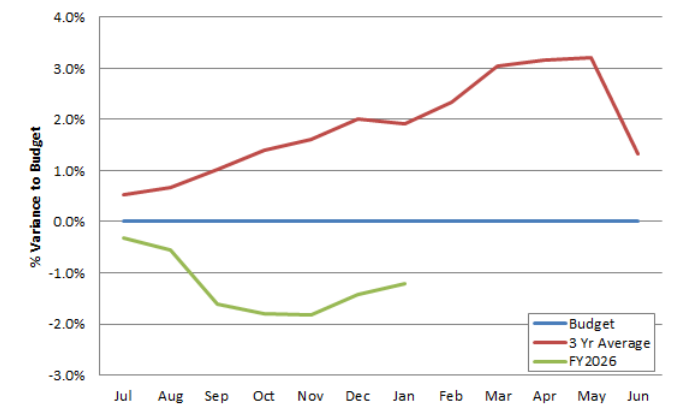
Percentage Variance of YTD Revenue to Budget



	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%	14.8%
January	12.1%	12.6%
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%	-1.4%
January	0.9%	-1.2%
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 January 2026

General Fund

	<u>Working Budget</u>	<u>Year-To-Date</u>	<u>Percentage of Budget</u>
Revenues	\$ 438,902,598	\$ 311,328,618	70.9%
Expenditures	\$ 438,902,598	\$ 261,385,574	59.6%
Encumbrances/Open PO's		\$ 5,788,255	

Special Revenue Fund

	<u>Working Budget</u>	<u>Year-To-Date</u>	<u>Percentage of Budget</u>
Revenues	\$ 24,617,400	\$ 3,908,616	15.9%
Expenditures	\$ 23,856,199	\$ 7,080,316	29.7%
Encumbrances/Open PO's		\$ 765,856	

Capital Projects Fund

	<u>Working Budget</u>	<u>Year-To-Date</u>	<u>Percentage of Budget</u>
Revenues	\$ 35,853,028	\$ 23,508,404	65.6%
Expenditures	\$ 65,791,234	\$ 19,993,840	30.4%
Encumbrances/Open PO's		\$ 12,080,601	

Debt Service Fund

	<u>Working Budget</u>	<u>Year-To-Date</u>	<u>Percentage of Budget</u>
Revenues	\$ -	\$ 68,082	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	\$ 12,241,729	60.2%
Expenditures	\$ 28,302,813	\$ 11,330,676	40.0%
Encumbrances/Open PO's		\$ -	