

FY2027 Budget Planning: Preliminary Revenue, Expenditure and Allotment Presentation

Agenda

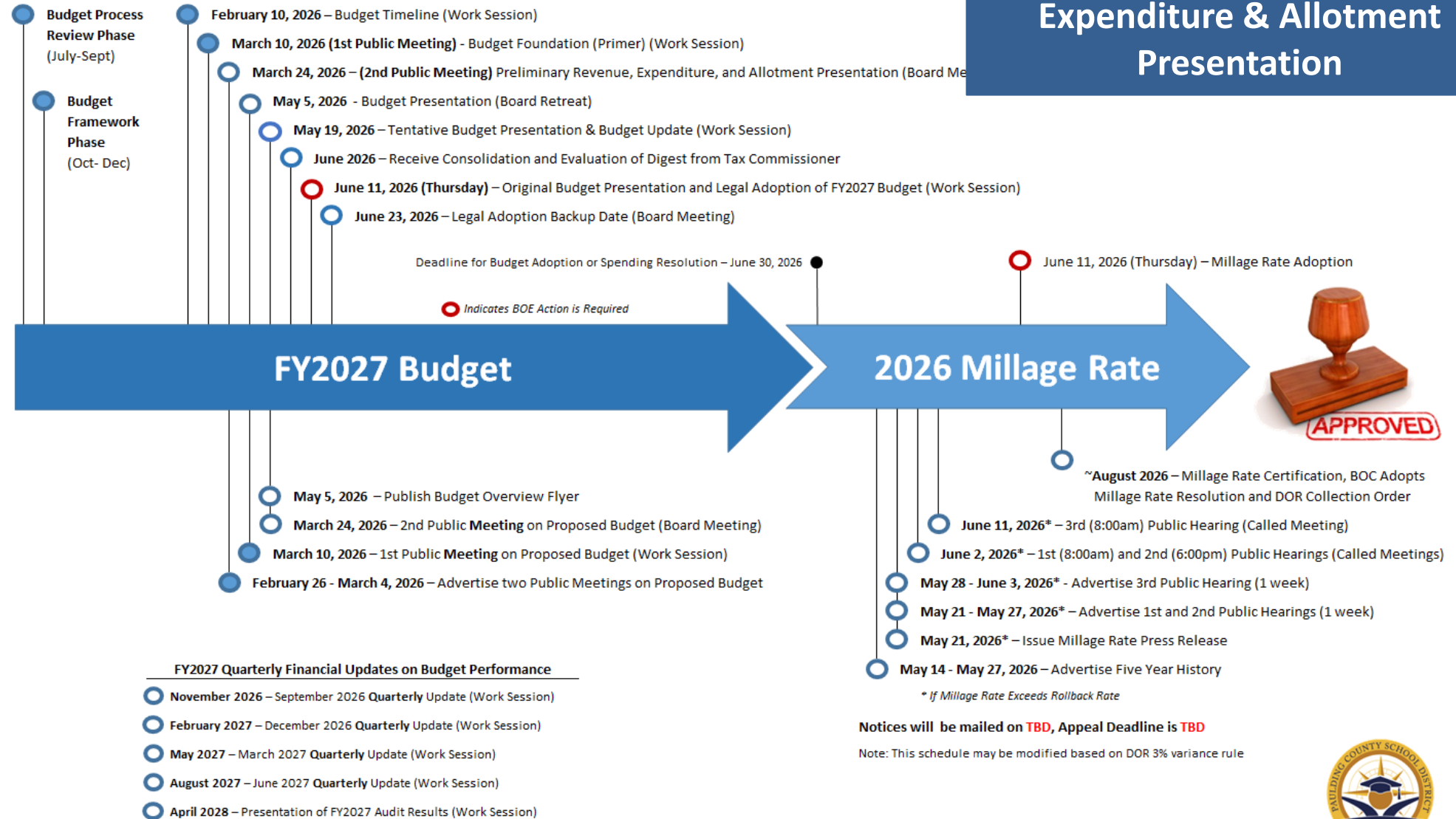
1. 2027 Budget Roadmap
2. General Fund Revenue (Preliminary)
3. Divisions and Departments
4. Projected Enrollment
5. Preliminary Allotment Changes



Engage. Inspire. Prepare.



FY2027 Budget Development - Major Milestones



FY2027 Public Meetings and Hearings, Press Releases, Advertisements and Notices

As of January 7, 2026



Engage. Inspire. Prepare.

FY2027 Budget Roadmap



Engage. Inspire. Prepare.

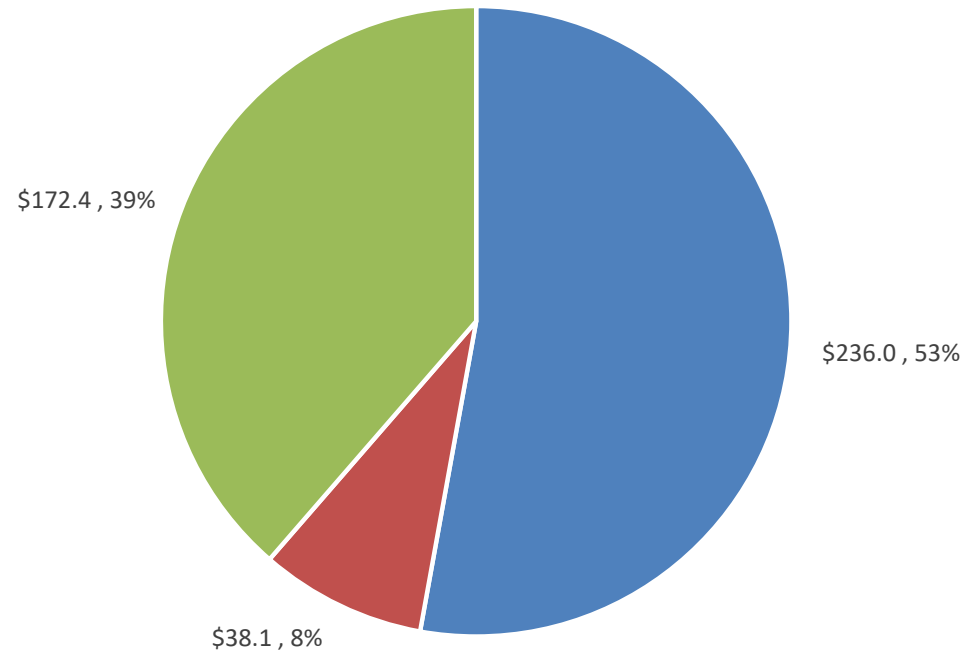
Preliminary FY2027 General Fund Revenue

	FY2026	FY2027	Change	%
(1) QBE Funding, net	\$ 236.3	\$ 236.0	\$ (0.4)	-0.2%
(2) Equalization Grant	29.0	38.1	9.1	31.4%
(3) Local Taxes	167.7	169.9	2.3	1.3%
Other Local Revenue	2.7	2.5	(0.2)	-8.8%
Total GF Revenue	\$ 435.7	\$ 446.4	\$ 10.8	2.5%

**Excludes Grants and Transfers to Other Funds*

Highlights

- \$446.4m Budget
- \$10.8 Increase
- \$336.18 Per-Pupil Increase
- \$38.1m Equalization Grant
- \$2.3m Increase in Local Taxes



■ QBE Funding, net ■ Equalization Grant ■ Local Revenue (millions)

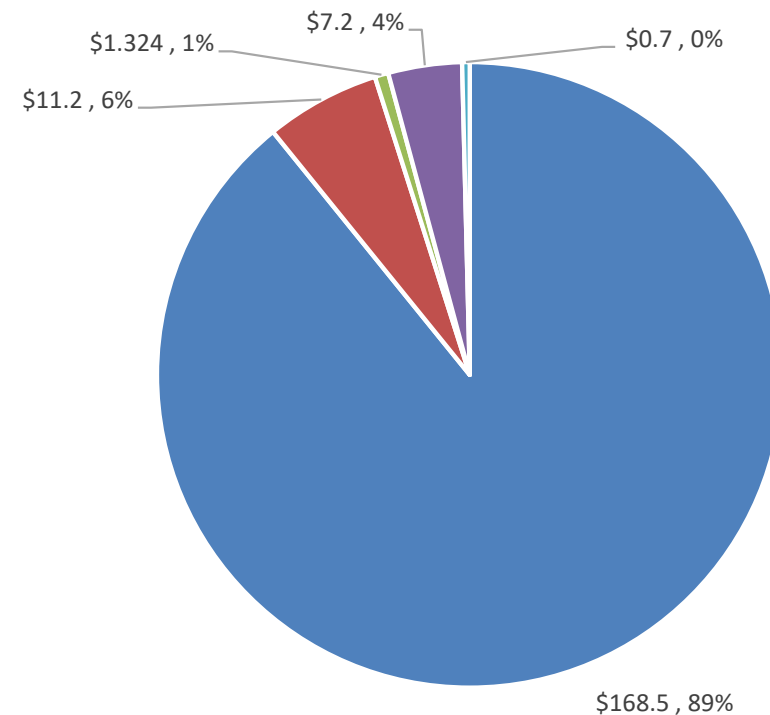
Note: Pending GaDOE Earnings/Allotment Report

Preliminary General Fund Revenue

	FY2026	FY2027	Change	%
Salaries (FTE/T&E)	\$ 204.2	\$ 204.1	\$ (0.1)	0.0%
Operations	\$ 13.8	\$ 13.6	\$ (0.2)	-1.5%
LFS	\$ (37.9)	\$ (38.3)	\$ (0.4)	1.1%
Transportation	\$ 7.2	\$ 7.2	\$ -	0.0%
Nursing	\$ 0.7	\$ 0.7	\$ -	0.0%
Health Insurance	\$ 46.7	\$ 47.0	\$ 0.3	0.7%
Total	\$ 236.3	\$ 236.0	\$ (0.4)	-0.2%

Highlights

- \$236.0m QBE and Categorical Grants, net
- -\$0.4m Increase in LFS
- -\$0.4m Total Decrease, net

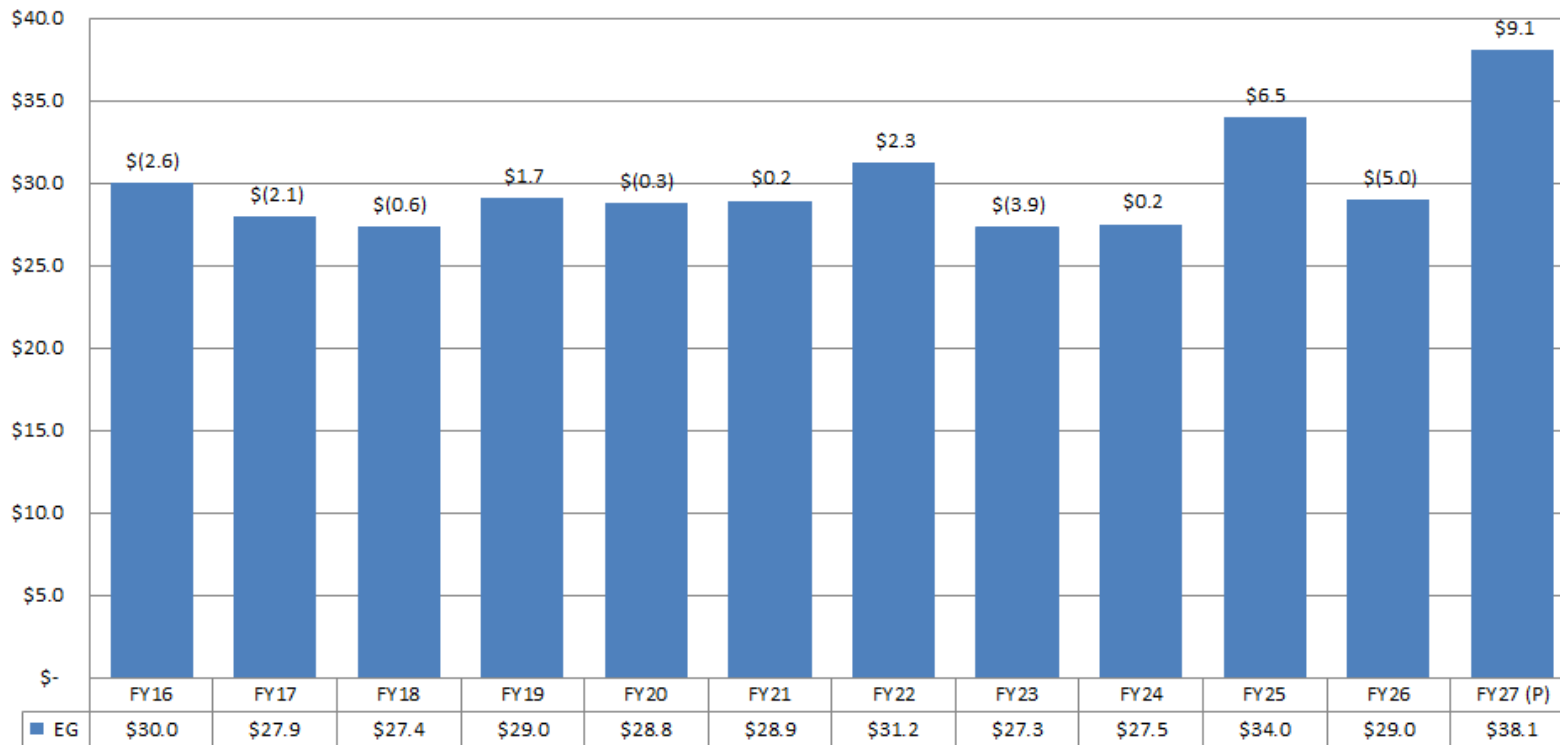


■ Salaries
■ Operations
■ Health Insurance
■ Transportation
■ Nursing
(millions)

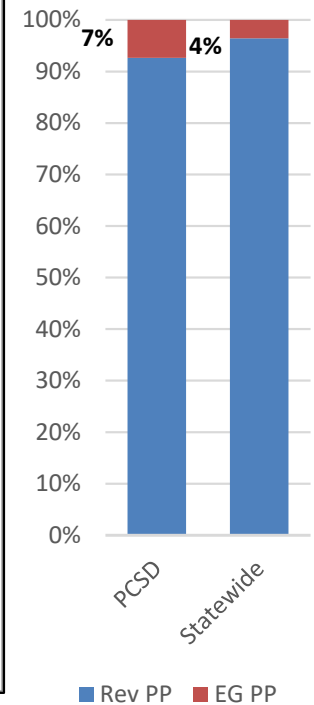
Note: Pending GaDOE Earnings/Allotment Report

Preliminary GF Revenue: (1) QBE Funding

Equalization Grant, FY2016 - FY2027(P)



FY2025 Per-Pupil EG Percentage



(millions)

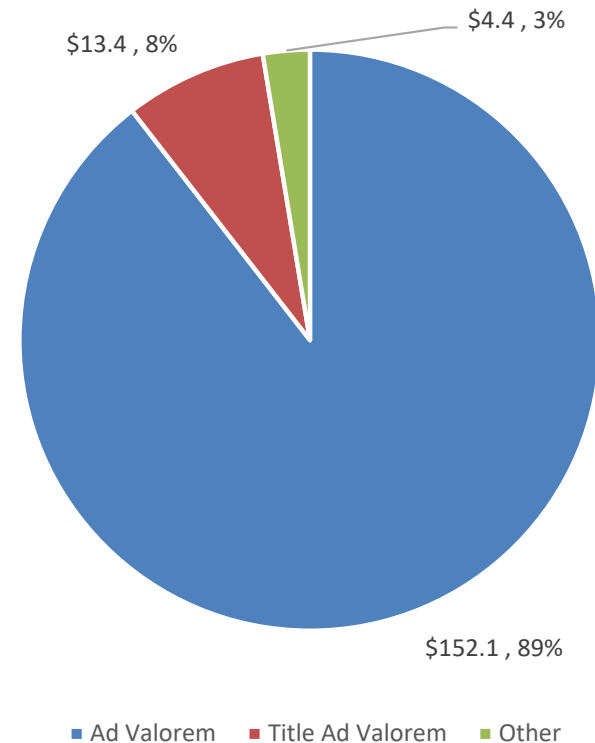
FY2016 – FY2027 (P)

(2) Equalization Grant

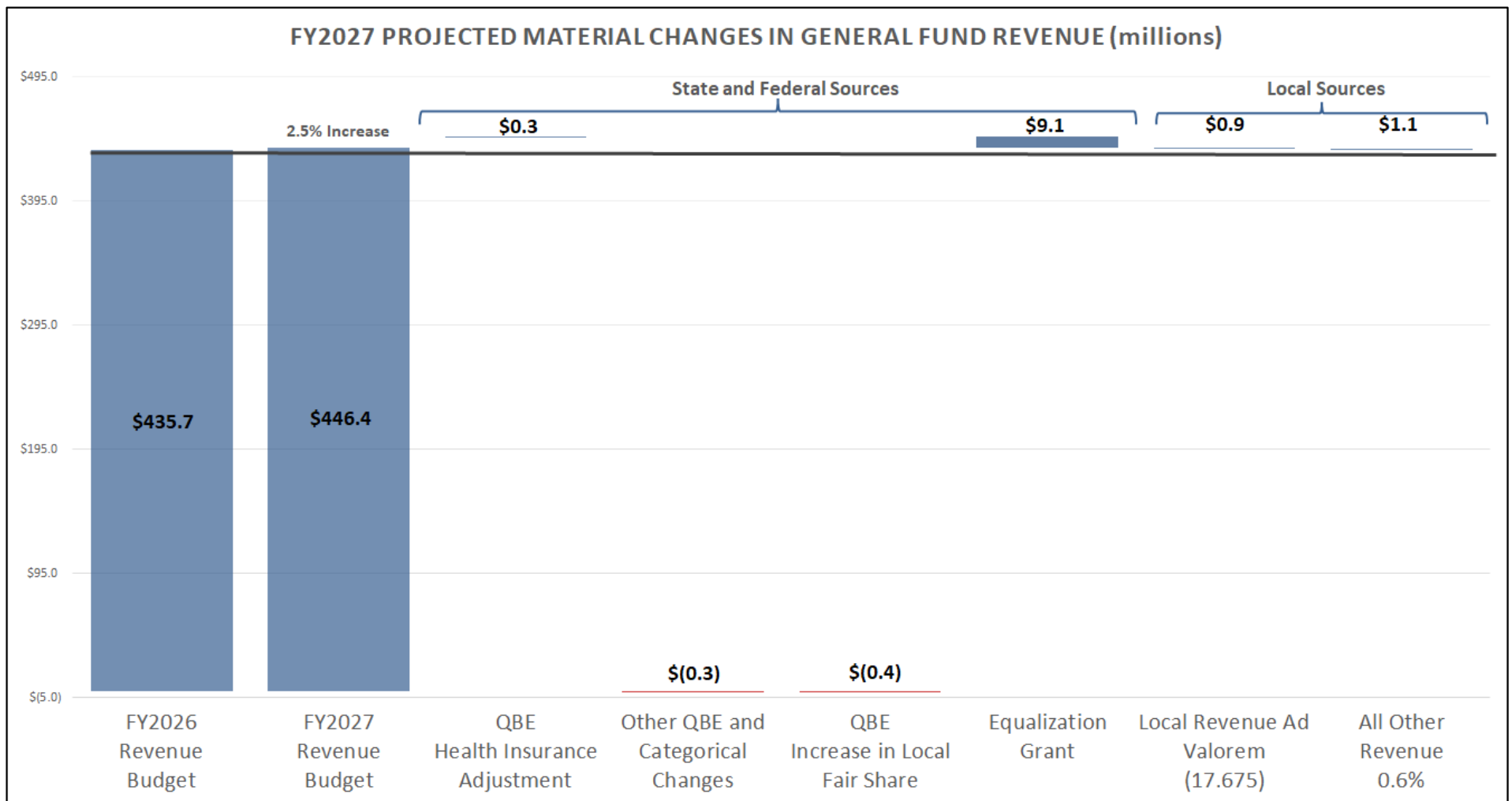
	FY2026	FY2027	Change	%
Ad Valorem	\$ 151.2	\$ 152.1	\$ 0.9	0.6%
Title Ad Valorem	\$ 12.6	\$ 13.4	\$ 0.8	6.3%
Other Sales Taxes	\$ 3.8	\$ 4.4	\$ 0.6	14.7%
Other Taxes	\$ 0.0	\$ 0.0	\$ -	0.0%
Total	\$ 167.7	\$ 169.9	\$ 2.3	1.3%

Highlights

- \$169.9m Budget
- \$0.9m Ad Valorem Increase
- \$0.8m TAVT Increase
- \$0.46 Other Sales Tax or Recording/Intangible Tax Increase



(millions)



Highlights

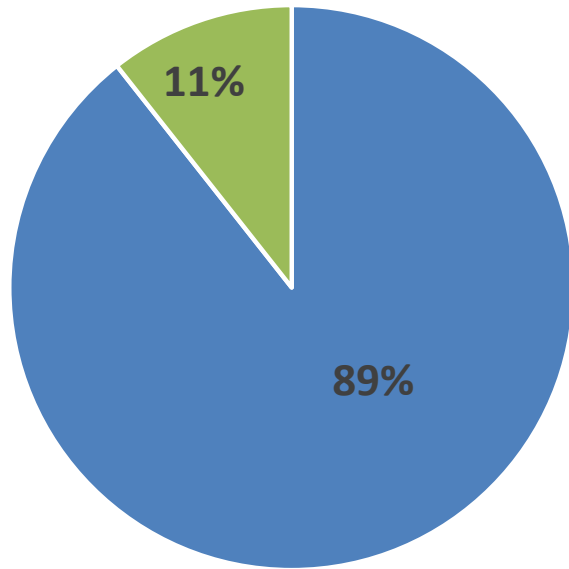
- \$10.8 million or 2.5% General Fund Revenue Increase
- Projected as of March 23rd, pending QBE and Final Digest

Note: Excludes Grants and Transfers to Other Funds



Engage. Inspire. Prepare.

Divisions & Departments



■ Salaries and Benefits & Outsourcing ■ Other

(\$ in millions)

Salaries
Benefits

Professional Services
Technology
Utilities
Textbooks and Books
Supplies
Vehicle Purchases
Fuel
Other

Grand Total

	FY26 Budget	FY27 Budget	Change	%
Salaries	\$ 253.0	\$ 259.5	\$ 6.5	2.6%
Benefits	132.8	142.9	10.1	7.6%
	\$ 385.8	\$ 402.4	\$ 16.6	4.3%
Professional Services	\$ 6.6	\$ 6.4	\$ (0.2)	-3.2%
Technology	11.6	12.7	1.1	9.4%
Utilities	7.2	7.5	0.3	3.7%
Textbooks and Books	0.3	1.8	1.5	527.9%
Supplies	2.9	4.2	1.3	45.8%
Vehicle Purchases	5.3	0.9	(4.4)	-83.5%
Fuel	2.4	2.5	0.1	4.0%
Other	10.3	11.9	1.6	15.7%
	\$ 46.6	\$ 47.9	\$ 1.2	2.7%
Grand Total	\$ 432.4	\$ 450.3	\$ 17.9	4.1%

**Excludes Non-QBE Grants and Transfers to Other Funds*

Highlights

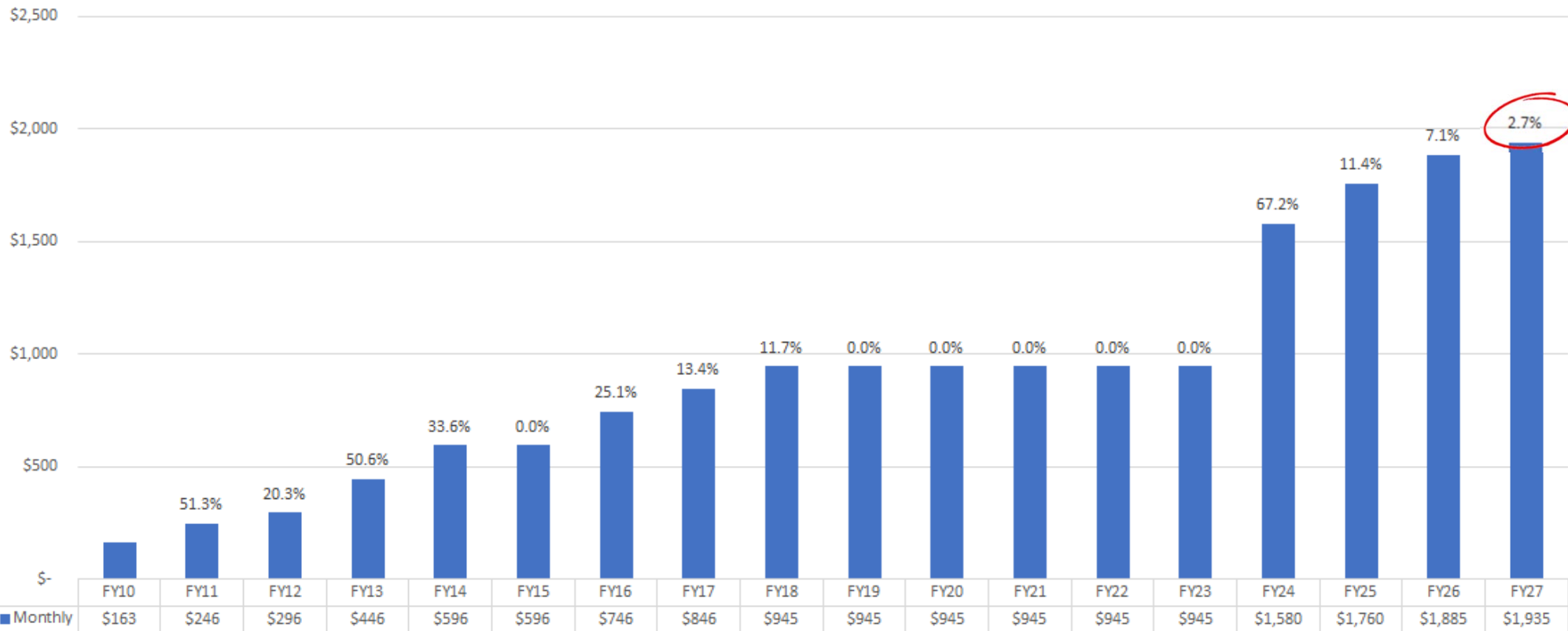
- \$402.4m Payroll (89%)
- \$47.9m Other Operating (11%)
- \$12.7m Technology
- \$7.5m Utilities (\$1.79 sqft)
- \$1.8m Textbooks & Books
- +\$1.3m Supplies
- -\$0.2m Professional Services

(millions)

Preliminary GF Expenditures by Object

Health Insurance. In FY2027, the employer cost for the State Health Benefit Plan is expected to increase by 2.7% to \$1,935 per month for certified and classified employees. Health insurance costs have nearly tripled over the past four years, with state funding increasing only 19%.

Employer Rate for Health Insurance, FY2010 - FY2027 (P)



FY2010 – FY2027(P)

(\$ in millions)	FY26 Budget		FY27 Budget		Change		%
Divisions and Departments							
School Leadership Division	\$	1.2	\$	1.0	\$	(0.2)	-13.6%
Transportation Department		9.4		5.4		(4.0)	-42.8%
Teaching & Learning Division							
Curriculum & School Impr Department		1.4		1.5		0.1	5.4%
Student Services Department		0.4		0.4		0.0	12.1%
Maintenance Department		11.5		12.5		1.0	8.3%
Technology Division		9.1		9.9		0.9	9.4%
Business Services Division		1.6		1.6		0.0	0.2%
Human Resources Division		0.7		0.6		(0.0)	-4.7%
Office of Superintendent		0.7		0.7		-	0.0%
Deputy Superintendent		6.0		6.7		0.7	11.7%
QBE & Local Funds Allocated to Schools		3.4		6.0		2.6	77.5%
Other <1%		1.3		1.5		0.2	13.6%
Total	\$	46.6	\$	47.9	\$	1.2	2.7%

**Excludes Grants and Transfers to Other Funds.*

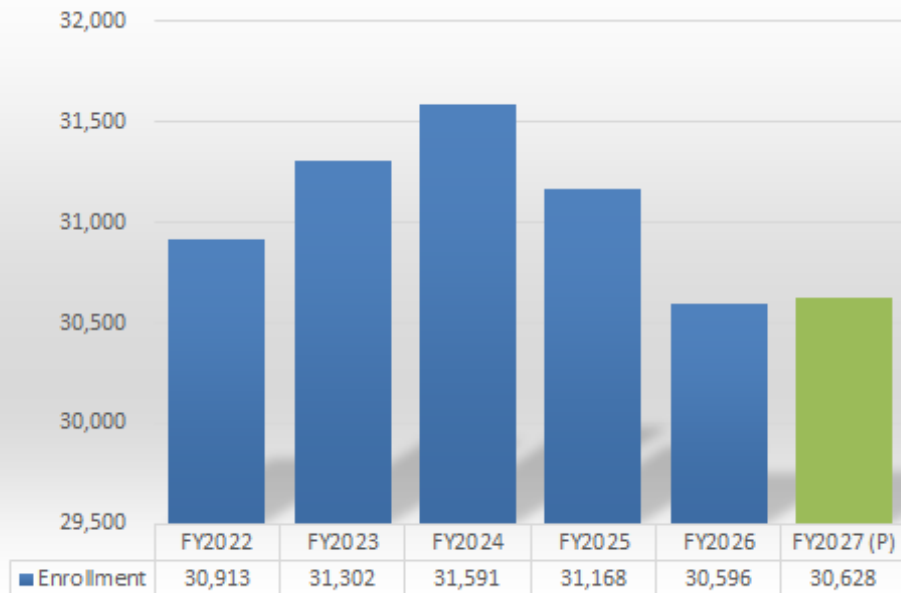
Highlights

- \$47.9m Other Operating
- \$1.2m or 2.7% Total
- -\$1.5m or -3.7% Divisions
- -\$4.0m Transportation Department
- \$1.0m Maintenance Department
- \$0.9m Technology Department

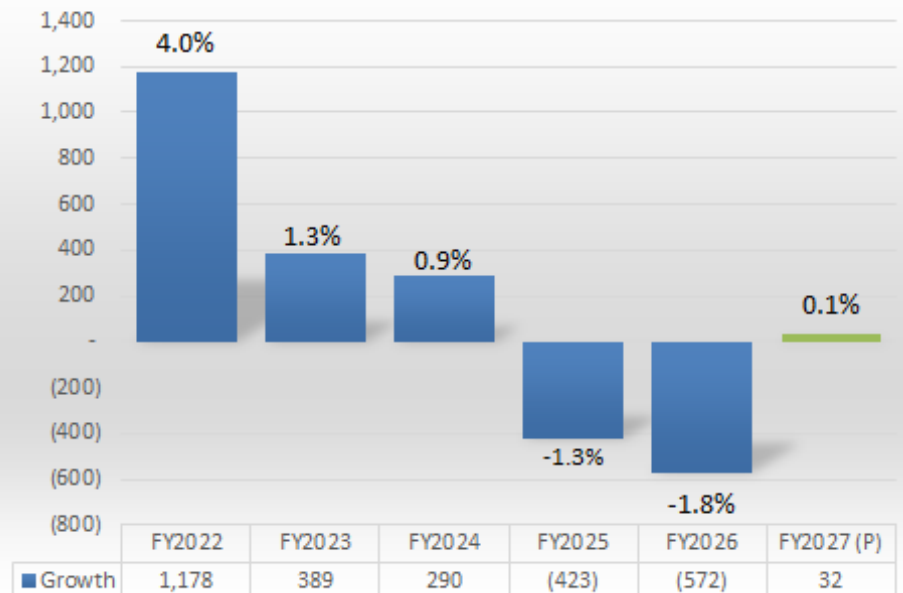
(millions)

Preliminary Operating Expenditures by Division

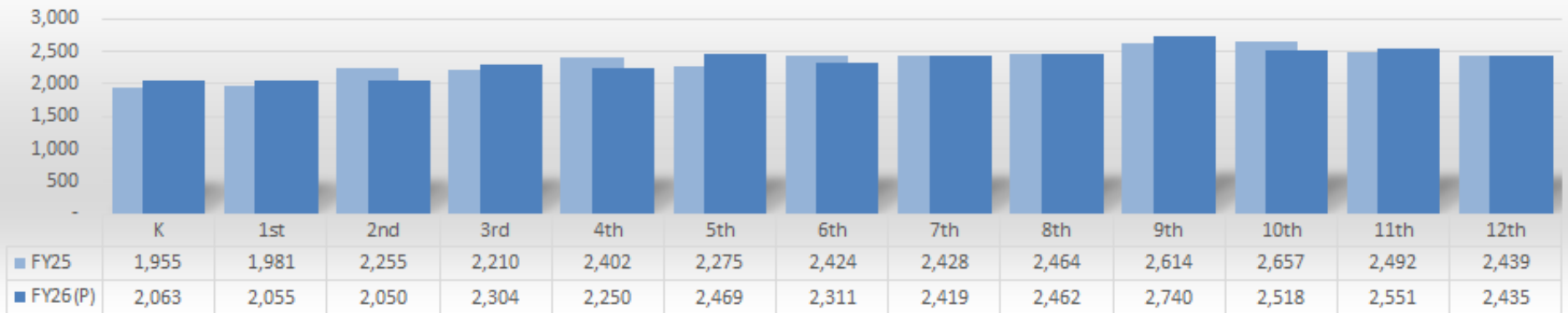
FY2027 K-12 Enrollment



FY2027 K-12 Enrollment Growth



FY2027 Enrollment by Grade



Please Note: These are preliminary numbers and will be influenced by Kindergarten Registration, School Choice, Programs, etc.

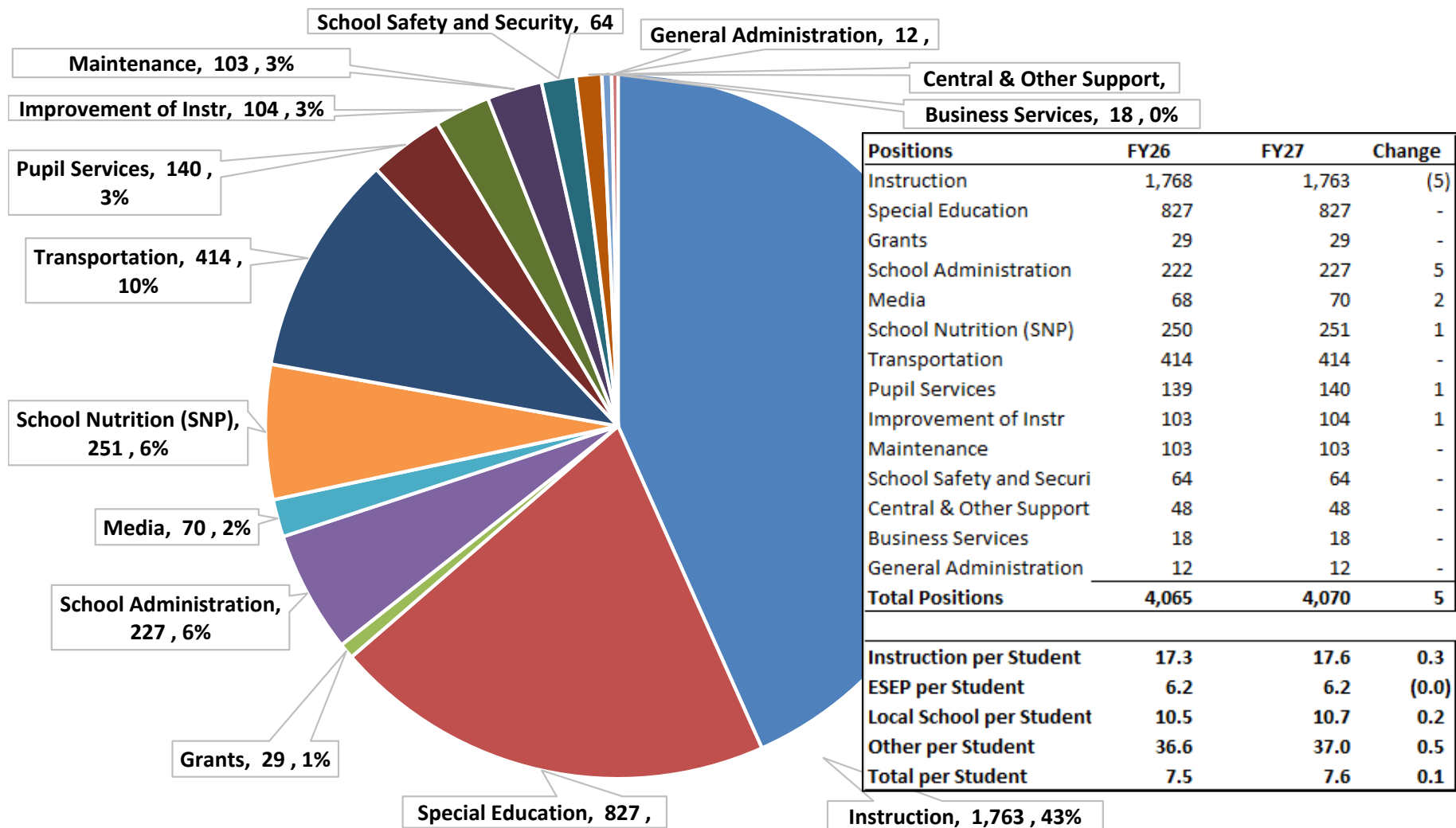
FY2027 (P)

Preliminary Enrollment



Engage. Inspire. Prepare.

Preliminary FY2027 Allotment Changes



Highlights

- 4,070 Total Positions
- 61% Instructional Positions
- Gain of 5 Allotments

	General Fund				
	Original GenEd	+/-	Original ESEP	+/-	Total
School Based Allotments:					
Elementary Schools	1,108	22	307	2	1,439
Middle Schools	521	(11)	159	2	671
High Schools	590	(7)	185	(4)	764
Total School Based Allotments	2,219	4	651	-	2,874
NHEC Based Allotments	24	-	2	-	26
Total School Based Allotments	2,243	4	653	-	2,900
Other Direct Instruction & Support:					
School Leadership Division*	3	-	-	-	3
Safety & Security*	13	-	-	-	13
Teaching & Learning Division*	35	1	-	-	36
Student Services*	5	-	112	-	117
School Supports*	13	-	-	-	13
Total Direct Instruction & Support	2,312	5	765	-	3,082
Transportation**	414	-	-	-	414
Maintenance**	39	-	-	-	39
Total Direct Instruction, Support, Transportation and Maintenance	2,765	5	765	-	3,535
Divisions and Departments					
Office of Associate Superintendent	2	-	-	-	2
School Leadership Division	9	-	-	-	9
Safety & Security	16	-	-	-	16
Teaching & Learning Division	3	-	-	-	3
Curriculum	21	-	-	-	21
School Improvement	39	1	-	-	40
Title I	-	-	-	-	-
Special Education	12	-	125	-	137
Office of Deputy Superintendent	4	-	-	-	4
Communications	4	-	-	-	4
Facilities	5	-	-	-	5
Maintenance	39	-	-	-	39
School Support	2	-	-	-	2
Transportation	414	-	-	-	414
Custodial	15	-	-	-	15
SNP	-	-	-	-	-
Central Registration	7	-	-	-	7
Nursing	4	-	-	-	4
Technology Division	53	-	-	-	53
Human Resources Division	12	-	-	-	12
Office of Superintendent	4	-	-	-	4
Business Services Division	22	-	-	-	22
Total Divisions and Departments	687	1	125	-	813
Board of Education	7	-	-	-	7
Grand Total	2,937	5	778	-	3,720

General Fund Instruction & Student Support, Net

- GenEd Average Class Size:
 - Kindergarten at 22.0 : 1
 - Grades 1-3 at 23.0 : 1
 - Grades 4-5 at 29.0 : 1
 - Grades 6/8 at 29.0 : 1
 - Grades 9-12 at 22.8 : 1
- 5 GenEd \$0.3 million
- 79% School Based Allotments
- 84% Direct Instruction & Support
- 95% Including Transportation & Maintenance

FY2027 Changes															
	General Fund				Grants					SNP		Total		FY2026 Total	
	Original GenEd	+/-	Original ESEP	+/-	Total	Original ESEP	+/-	Original Other	+/-	Total	Original SNP	+/-	Original		+/-
School Based Allotments:															
Elementary Schools	1,108	22	307	2	1,439	37	-	28	-	65	116	-	1,596	24	1,620
Middle Schools	521	(11)	159	2	671	1	-	8	-	9	66	-	755	(9)	746
High Schools	590	(7)	185	(4)	764	4	-	4	-	8	53	-	836	(11)	825
Total School Based Allotments	2,219	4	651	-	2,874	42	-	40	-	82	235	-	3,187	4	3,191
NHEC Based Allotments	24	-	2	-	26	-	-	-	-	-	-	-	26	-	26
Total School Based Allotments	2,243	4	653	-	2,900	42	-	40	-	82	235	-	3,213	4	3,217
Other Direct Instruction & Support:															
School Leadership Division*	3	-	-	-	3	-	-	-	-	-	-	-	3	-	3
Safety & Security*	13	-	-	-	13	-	-	-	-	-	-	-	13	-	13
Teaching & Learning Division*	35	1	-	-	36	-	-	-	-	-	-	-	35	1	36
Student Services*	5	-	112	-	117	5	-	-	-	5	-	-	123	-	123
School Supports*	13	-	-	-	13	-	-	-	-	-	-	-	13	-	13
Total Direct Instruction & Support	2,312	5	765	-	3,082	47	-	40	-	88	235	-	3,400	5	3,405
Transportation**	414	-	-	-	414	-	-	-	-	-	-	-	414	-	414
Maintenance**	39	-	-	-	39	-	-	-	-	-	2	-	41	-	41
Total Direct Instruction, Support, Transportation and Maintenance	2,765	5	765	-	3,535	47	-	40	-	88	237	-	3,855	5	3,860
Divisions and Departments															
Office of Associate Superintendent	2	-	-	-	2	-	-	-	-	-	-	-	2	-	2
School Leadership Division	9	-	-	-	9	-	-	-	-	-	-	-	9	-	9
Safety & Security	16	-	-	-	16	-	-	-	-	-	-	-	16	-	16
Teaching & Learning Division	3	-	-	-	3	-	-	-	-	-	-	-	3	-	3
Curriculum	21	-	-	-	21	-	-	-	-	-	-	-	21	-	21
School Improvement	39	1	-	-	40	-	-	-	-	-	-	-	39	1	40
Title I	-	-	-	-	-	-	-	10	-	10	-	-	10	-	10
Special Education	12	-	125	-	137	6	-	1	-	7	-	-	145	-	145
Office of Deputy Superintendent	4	-	-	-	4	-	-	-	-	-	-	-	4	-	4
Communications	4	-	-	-	4	-	-	-	-	-	-	-	4	-	4
Facilities	5	-	-	-	5	-	-	-	-	-	-	-	5	-	5
Maintenance	39	-	-	-	39	-	-	-	-	-	2	-	41	-	41
School Support	2	-	-	-	2	-	-	-	-	-	-	-	2	-	2
Transportation	414	-	-	-	414	-	-	-	-	-	-	-	414	-	414
Custodial	15	-	-	-	15	-	-	-	-	-	-	-	15	-	15
SNP	-	-	-	-	-	-	-	-	-	-	13	-	13	-	13
Central Registration	7	-	-	-	7	-	-	-	-	-	-	-	7	-	7
Nursing	4	-	-	-	4	-	-	-	-	-	-	-	4	-	4
Technology Division	53	-	-	-	53	-	-	-	-	-	-	-	53	-	53
Human Resources Division	12	-	-	-	12	-	-	-	-	-	-	-	12	-	12
Office of Superintendent	4	-	-	-	4	-	-	-	-	-	-	-	4	-	4
Business Services Division	22	-	-	-	22	-	-	-	-	-	-	-	22	-	22
Total Divisions and Departments	687	1	125	-	813	6	-	11	-	17	15	-	845	1	846
Board of Education	7	-	-	-	7	-	-	-	-	-	-	-	7	-	7
Grand Total	2,937	5	778	-	3,720	48	-	51	-	100	250	-	4,065	5	4,070

79% School Based Allotments

84% Direct Instruction & Support

95% Including Transportation & Maintenance

79% School Based Allotments

84% Direct Instruction & Support

95% Including Transportation & Maintenance

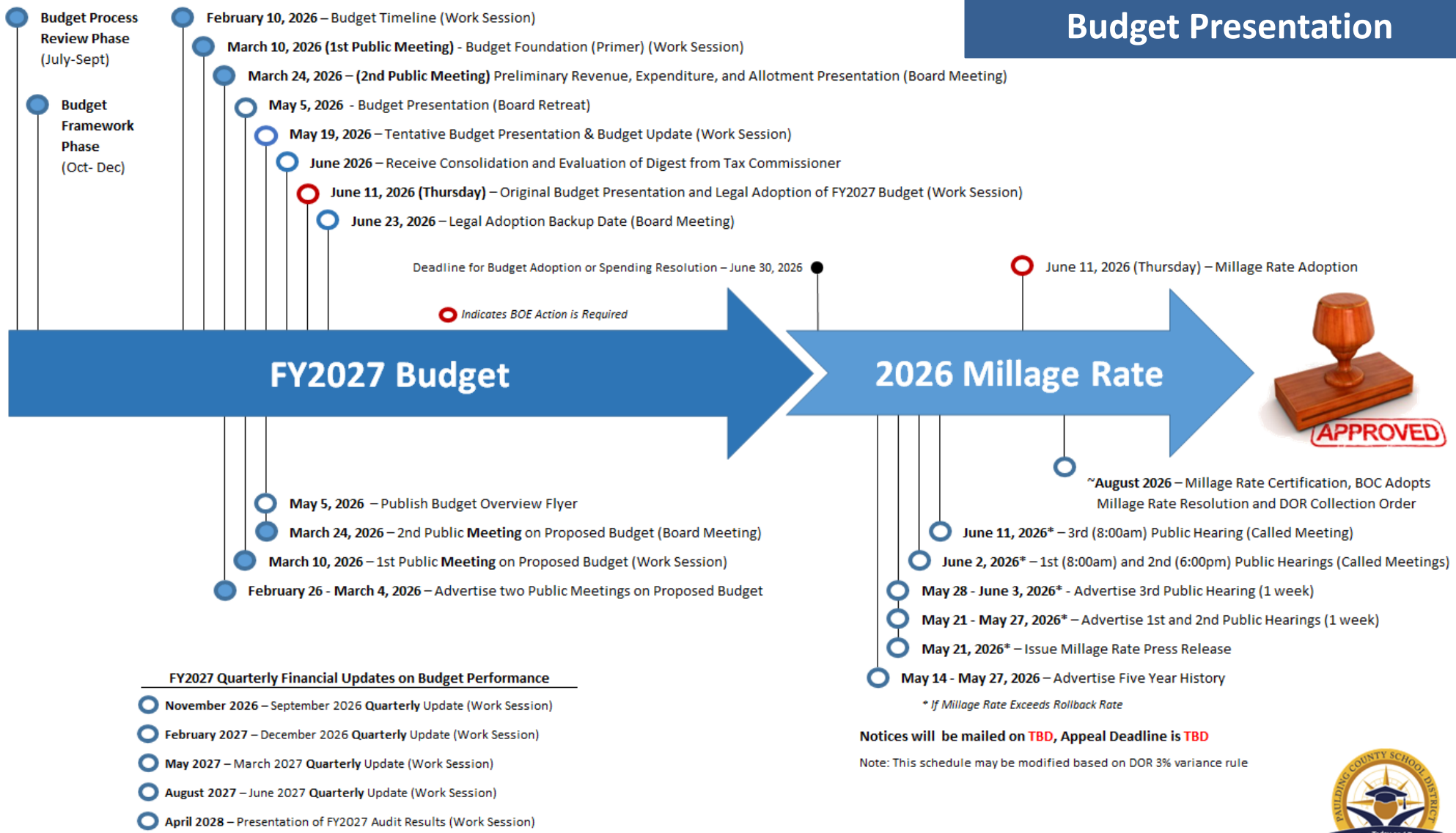
* Instruction and support allotments based at a non-school facility that directly support students

** Total instructional and support allotments, plus transportation and maintenance allotments

Preliminary Allotment Changes

FY2027 Budget Development - Major Milestones

May 5, 2026
Budget Presentation



FY2027 Public Meetings and Hearings, Press Releases, Advertisements and Notices

As of January 7, 2026



FY2027 Budget Roadmap

District Resources

[Governor's Office of Student Achievement Report Card](#)

[Have a budget idea? Click here to submit one to PCSD](#)

[Have a Tip? Click here for our Safety Tip Line](#)

[Paulding Community Resource Directory](#)

[Dexter Mosley Act \(home school extracurricular participation\)](#)

[Math Practice Videos](#)

[RevTrak](#)

[School Safety](#)

For Budget Ideas and Feedback Please Visit our Website



Engage. Inspire. Prepare.

Thank You