

FY2027 Budget Planning: Budget Update Presentation

Agenda

1. 2027 Budget Roadmap
 2. Enrollment
 3. Allotments
 4. General Fund
- Appendix



Engage. Inspire. Prepare.

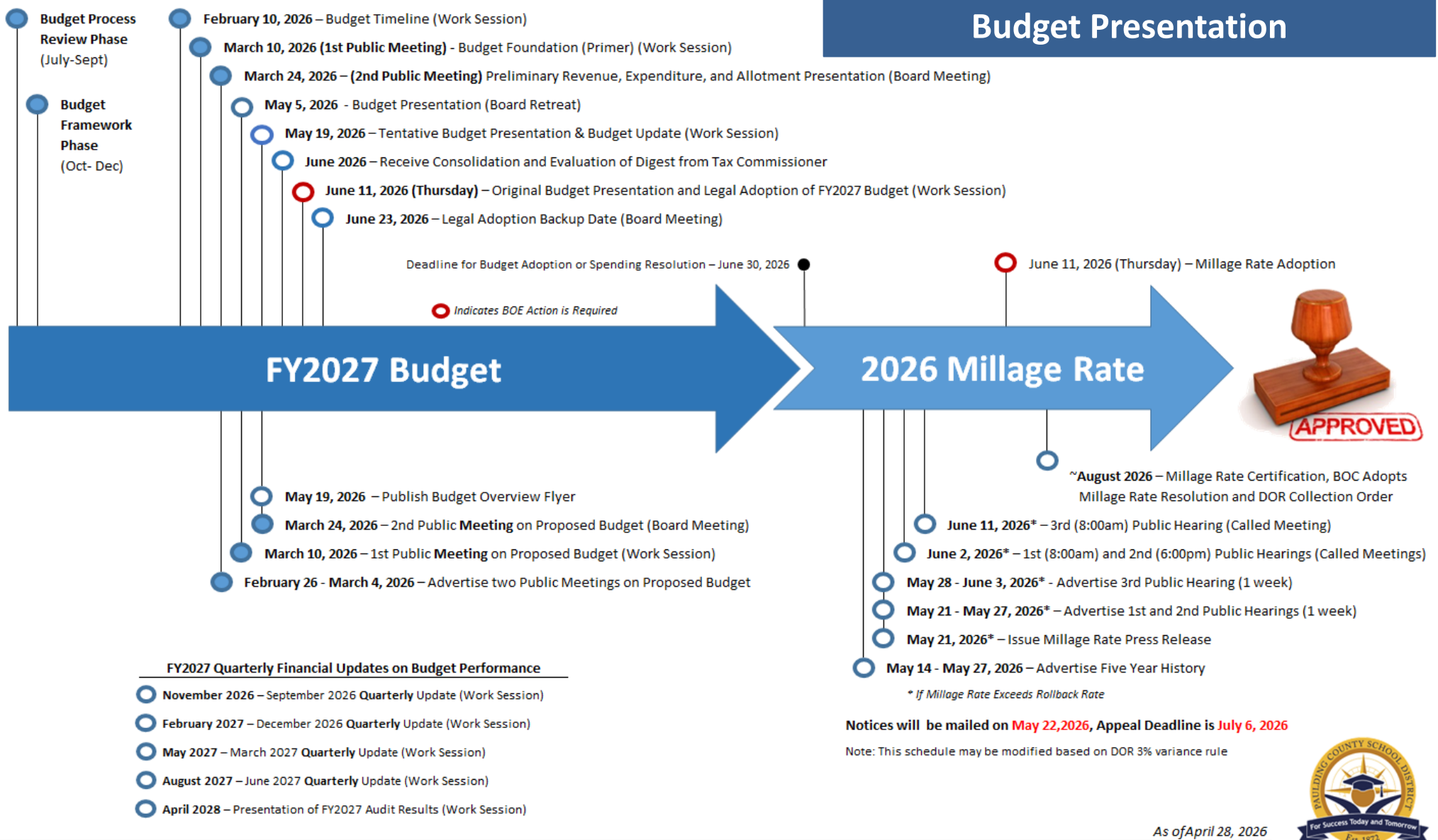
The following presentation is current as of May 4, 2026, but is subject to change before final budget adoption.



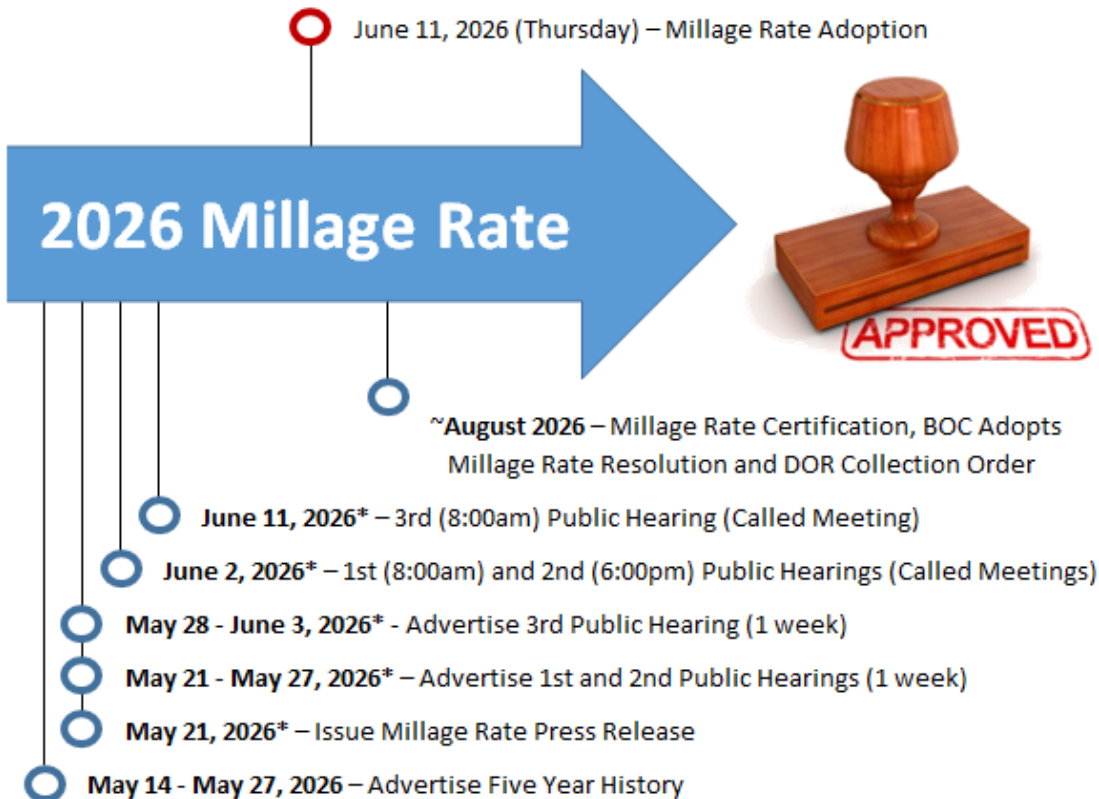
FY2027 Budget Development - Major Milestones

May 5, 2026

Budget Presentation



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



** If Millage Rate Exceeds Rollback Rate*

Notices will be mailed on **May 22, 2026**, Appeal Deadline is **July 6, 2026**

Note: This schedule may be modified based on DOR 3% variance rule

As of April 28, 2026



Digest Status

- Pending
 - Five-year History
 - Press Release
 - Hearings

Property Tax Notices

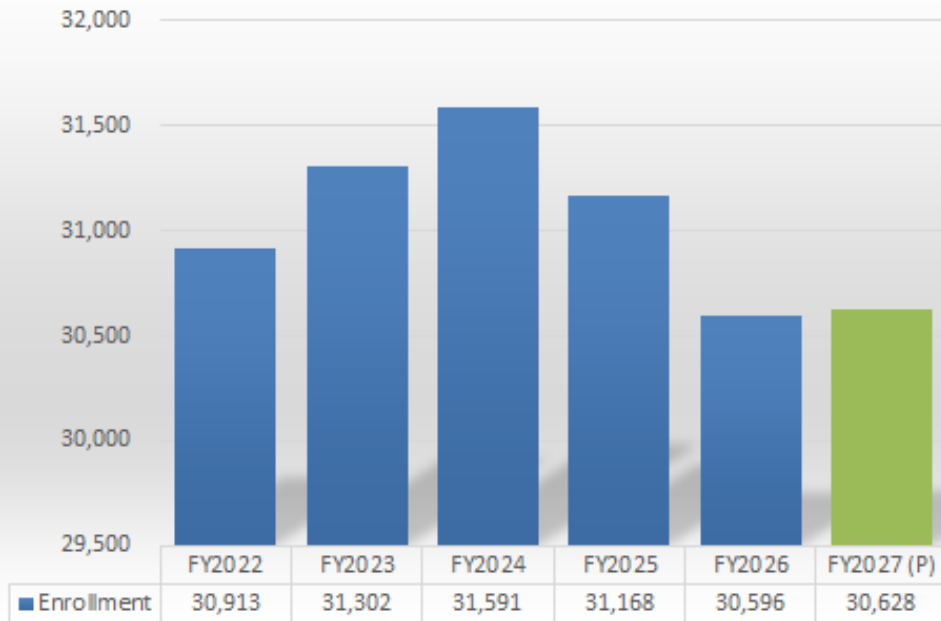
- Original Mail Date: May 22nd



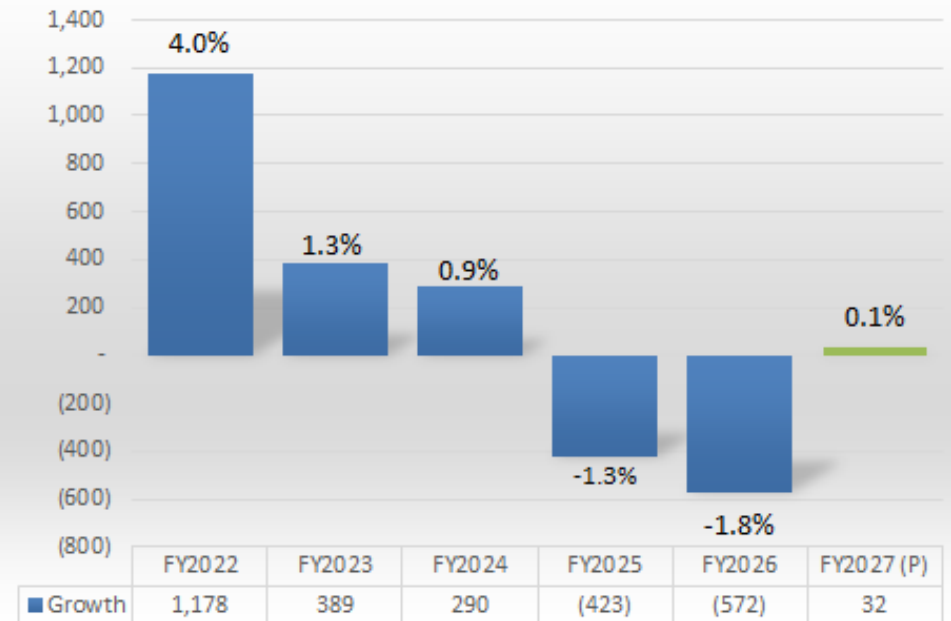
Engage. Inspire. Prepare.

Enrollment

FY2027 K-12 Enrollment



FY2027 K-12 Enrollment Growth



Highlights

- 30,628 Total Enrollment
- 0.1% Enrollment Increase
- 290 Virtual, 0.9% of Enrollment



Engage. Inspire. Prepare.

General Fund Revenue

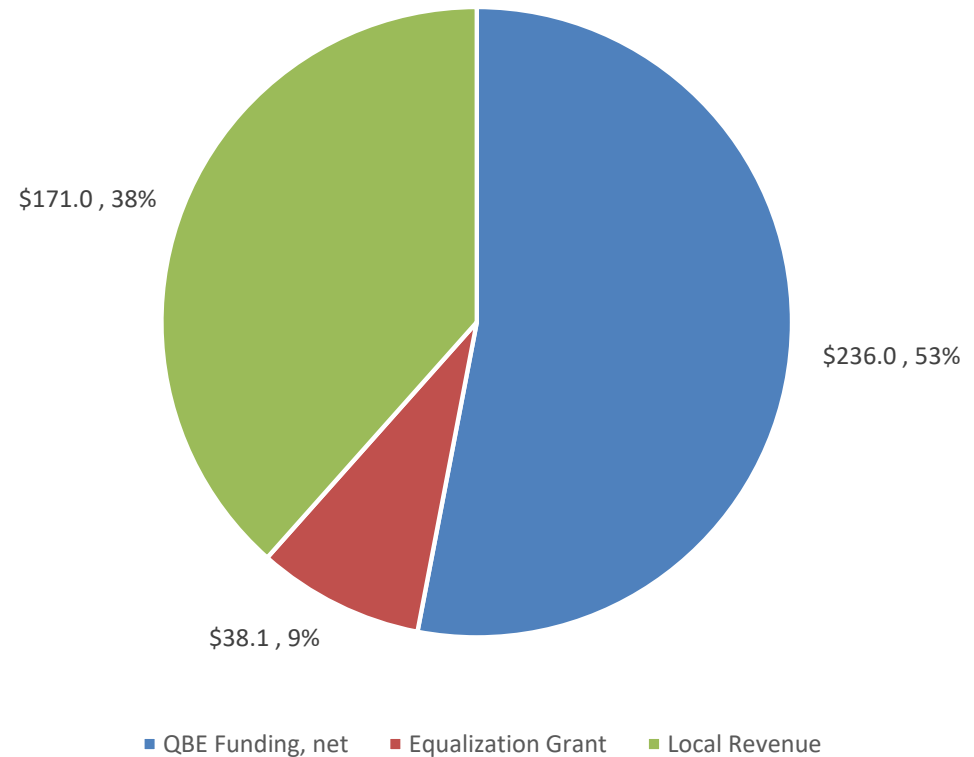
	FY2026	FY2027	Change	%
QBE Funding, net	\$ 242.7	\$ 236.0	\$ (6.7)	-2.8%
Equalization Grant	29.0	38.1	9.1	31.4%
Local Taxes	168.0	168.6	0.6	0.4%
Other Local Revenue	3.3	2.5	(0.9)	-25.8%
Total GF Revenue	\$ 442.9	\$ 445.1	\$ 2.2	0.5%

**Excludes Grants and Transfers to Other Funds*

*** QBE includes Other Grants from GADOE*

Highlights

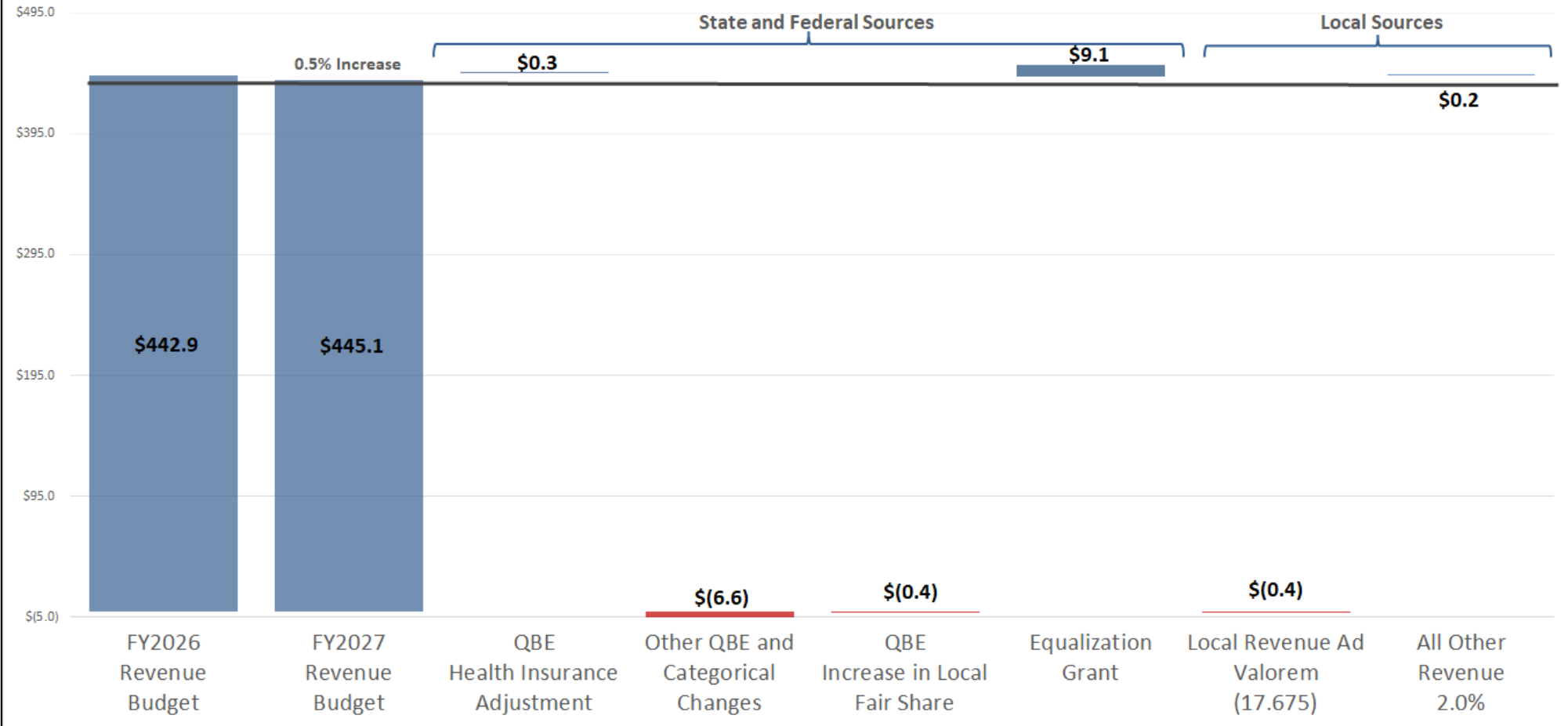
- \$445.1m Budget
- \$2.2m Increase
- \$38.1m Equalization Grant
- +\$0.6m Local Taxes, including
 - ✓ -\$0.4m Ad Valorem
 - ✓ \$0.4m TAVT
 - ✓ \$0.6m Other Sales Taxes



(millions)

Tentative General Fund Revenue

FY2027 PROJECTED MATERIAL CHANGES IN GENERAL FUND REVENUE (millions)



Highlights

- \$2.2 million or 0.5% General Fund Revenue Increase
- Projected as of May 4th, pending QBE and Final Digest

Note: Excludes Grants and Transfers to Other Funds



Engage. Inspire. Prepare.

Allotments

Highlights

General Fund

- 3,732 Allotments, 17_{net} or 0.5%
 - ✓ 2,954 GenEd, 17 or 0.6%
 - ✓ 778 ESEP, No Change
 - ✓ 83% of allotments are school-based or positions that directly support students

Grants

- 100 Allotments
 - ✓ ESEP, No Change
 - ✓ Other, No Change

School Nutrition

- ✓ 257 Allotments, +7 or 2.8%

Divisions & Departments

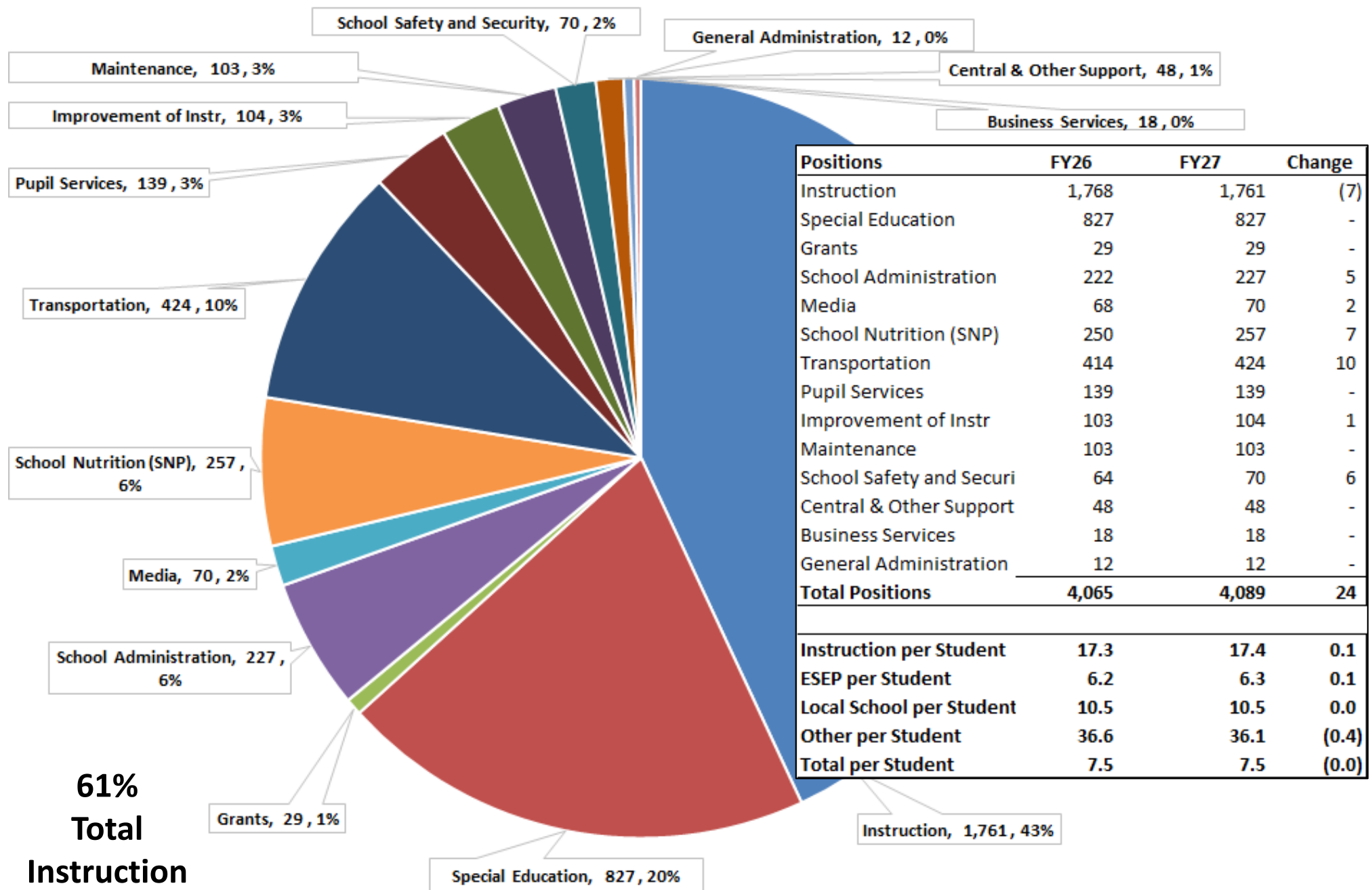
- 858 Allotments, 13_{net} or 4.4%
 - ✓ +2 Safety and Security
 - ✓ +1 School Improvement
 - ✓ +10 Transportation

	General Fund					Grants					SNP			Total		FY2027 Total
	Original GenEd	+/-	Original ESEP	+/-	Total	Original ESEP	+/-	Original Other	+/-	Total	Original SNP	+/-	Total	Original	+/-	
School Based Allotments:																
Elementary Schools	1,108	15	307	2	1,432	37	-	28	-	65	116	7	123	1,596	24	1,620
Middle Schools	521	(6)	159	2	676	1	-	8	-	9	66	-	66	755	(4)	751
High Schools	590	(6)	185	(4)	765	4	-	4	-	8	53	-	53	836	(10)	826
Total School Based Allotments	2,219	3	651	-	2,873	42	-	40	-	82	235	7	242	3,187	10	3,197
NHEC Based Allotments	24	1	2	-	27	-	-	-	-	-	-	-	-	26	1	27
Total School Based Allotments	2,243	4	653	-	2,900	42	-	40	-	82	235	7	242	3,213	11	3,224
Other Direct Instruction & Support:																
School Leadership Division*	3	-	-	-	3	-	-	-	-	-	-	-	-	3	-	3
Safety & Security*	13	(7)	-	-	6	-	-	-	-	-	-	-	-	13	(7)	6
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	(2)	765	-	3,075	47	-	40	-	88	235	7	242	3,400	5	3,405
Transportation**	414	10	-	-	424	-	-	-	-	-	-	-	-	414	10	424
Maintenance**	39	-	-	-	39	-	-	-	-	-	2	-	2	41	-	41
Total Direct Instruction, Support, Transportation and Maintenance	2,765	8	765	-	3,538	47	-	40	-	88	237	7	244	3,855	15	3,870
Divisions and Departments																
Office of Associate Superintendent	2	-	-	-	2	-	-	-	-	-	-	-	-	2	-	2
School Leadership Division	9	-	-	-	9	-	-	-	-	-	-	-	-	9	-	9
Safety & Security	16	2	-	-	18	-	-	-	-	-	-	-	-	16	2	18
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	-	2	41	-	41
School Support	2	-	-	-	2	-	-	-	-	-	-	-	-	2	-	2
Transportation	414	10	-	-	424	-	-	-	-	-	-	-	-	414	10	424
Custodial	15	-	-	-	15	-	-	-	-	-	-	-	-	15	-	15
SNP	-	-	-	-	-	-	-	-	-	-	13	-	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	13	125	-	825	6	-	11	-	17	15	-	15	845	13	858
Board of Education	7	-	-	-	7	-	-	-	-	-	-	-	-	7	-	7
Grand Total	2,937	17	778	-	3,732	48	-	51	-	100	250	7	257	4,065	24	4,089

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

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

Tentative Allotment Changes

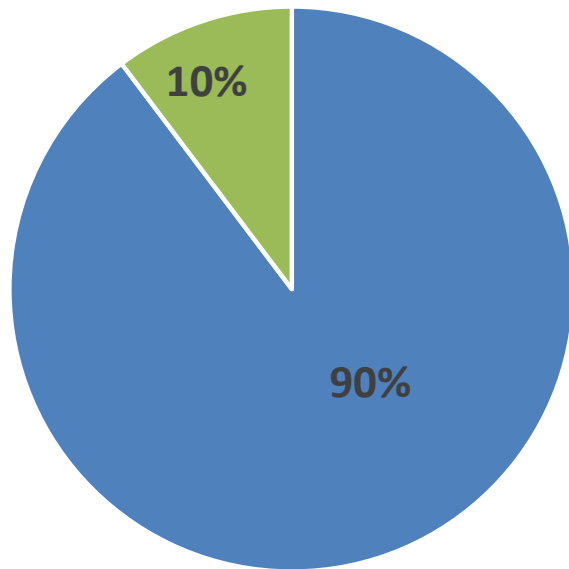


Tentative Allotment Allocation (All Funds)



Engage. Inspire. Prepare.

General Fund Expenditures



■ Salaries and Benefits & Outsourcing ■ Other

	FY26 Budget	FY27 Budget	Change	%
Salaries	\$ 263.6	\$ 259.3	\$ (4.2)	-1.6%
Benefits	137.6	143.1	5.5	4.0%
	\$ 401.2	\$ 402.4	\$ 1.2	0.3%
Professional Services	\$ 6.7	\$ 6.3	\$ (0.4)	-5.4%
Technology	9.0	12.7	3.6	40.2%
Utilities	7.2	7.5	0.3	3.7%
Textbooks and Books	2.1	1.8	(0.3)	-15.0%
Supplies	2.9	3.9	1.0	33.9%
Vehicle Purchases	0.5	0.3	(0.2)	-40.8%
Fuel	2.4	2.5	0.1	4.0%
Other	10.5	11.2	0.7	6.4%
	\$ 41.5	\$ 46.2	\$ 4.7	11.5%
Grand Total	\$ 442.6	\$ 448.6	\$ 6.0	1.4%

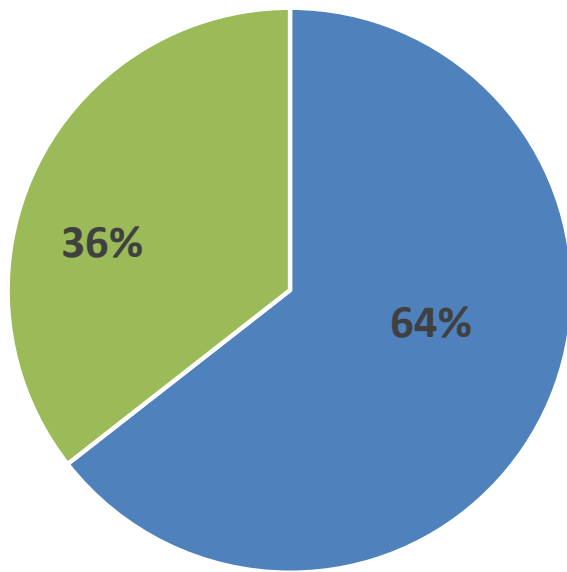
**Excludes Non-QBE Grants and Transfers to Other Funds*

Highlights

- \$402.4m Payroll (90%)
- \$46.2m Other Operating (10%)
- \$12.7m Technology
- \$7.5m Utilities (\$1.79 sqft)
- \$1.8m Textbooks & Books
- +\$1.0m Supplies
- -\$0.2m Vehicle Purchases
- -\$0.4m Professional Services

(millions)

Tentative Expenditures: by Object



	FY26 Budget	FY27 Budget	Change	%
Salaries	\$ 263.6	\$ 259.3	\$ (4.2)	-1.6%
Health Insurance	\$ 66.0	\$ 69.1	\$ 3.1	4.7%
Retirement (TRS)	50.7	52.7	1.9	3.8%
Employer Taxes	18.8	18.6	(0.2)	-1.1%
Workers Comp	1.1	1.7	0.6	55.4%
Other Benefits	0.9	0.9	0.0	2.0%
	\$ 137.6	\$ 143.1	5.5	4.0%
Grand Total	\$ 401.2	\$ 402.4	\$ 1.2	0.3%

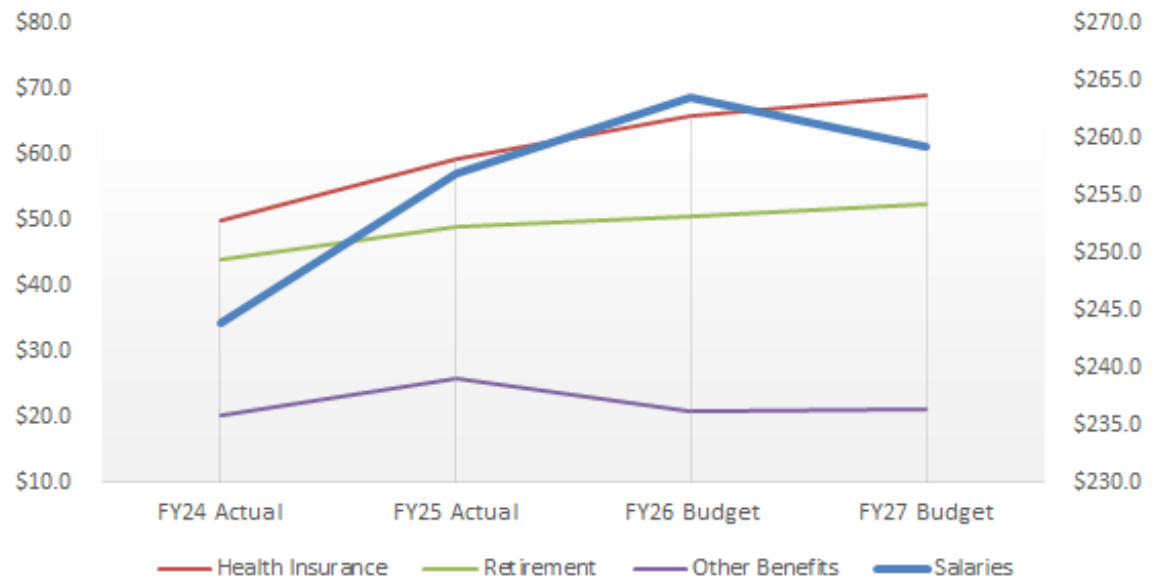
**Excludes Non-QBE Grants and Transfers to Other Funds*

■ Salary ■ Benefits

Highlights

- **-\$4.2m Salaries**, including
✓ 1.5% Average Step
- **+\$5.5m Benefits**, including
✓ \$52.7m Retirement
✓ \$69.1m Health Insurance

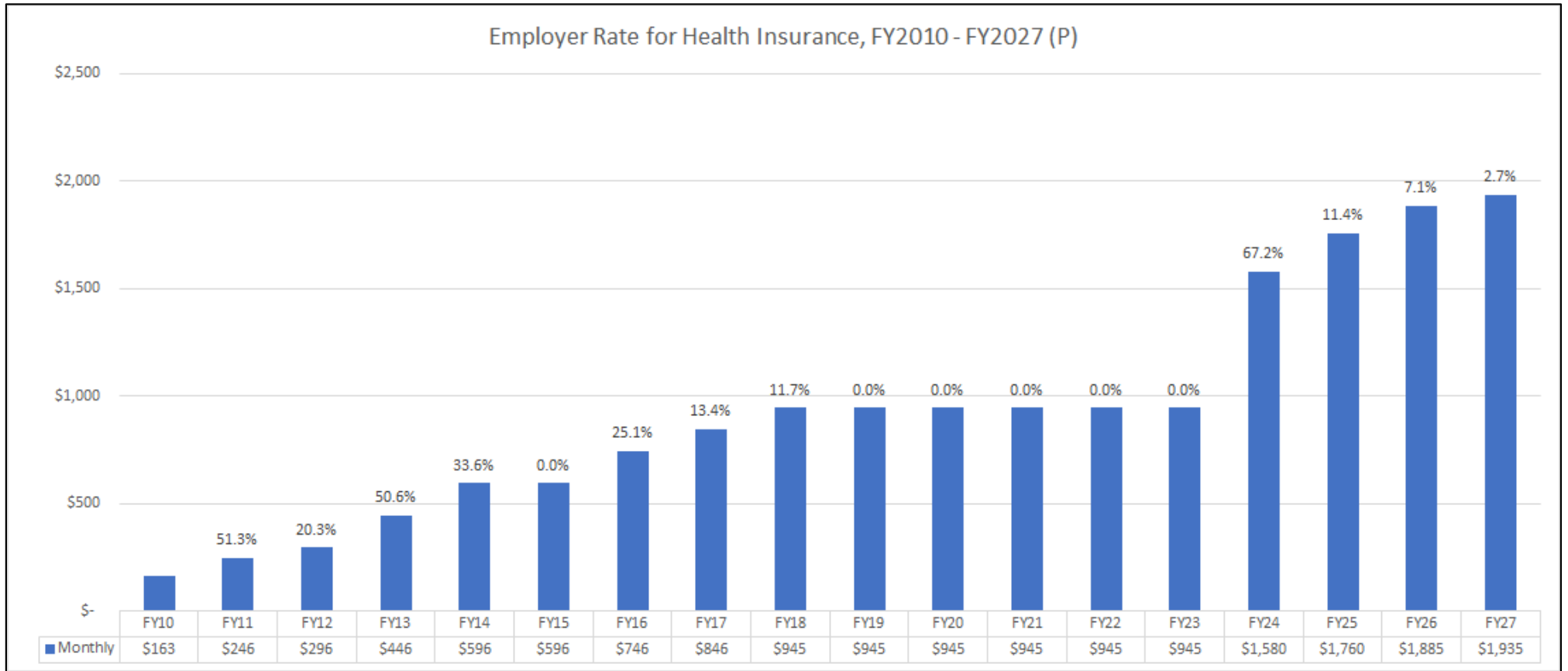
Salaries and Benefits, FY2024 - FY2027



(millions)

Tentative Salaries & Benefits Expenditures

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 three years, with state funding increasing only 19%.



(millions)

	FY26 Budget	FY27 Budget	Change	%
Divisions and Departments				
School Leadership Division	\$ 1.2	\$ 0.9	\$ (0.2)	-20.8%
Transportation Department	4.6	4.8	0.2	4.8%
Teaching & Learning Division				
Curriculum & School Impr Department	1.4	1.5	0.0	2.5%
Student Services Department	0.4	0.4	0.0	12.1%
Maintenance Department	11.5	12.1	0.6	5.1%
Technology Division	6.0	9.9	3.9	65.5%
Business Services Division	2.0	1.5	(0.5)	-26.7%
Human Resources Division	0.7	0.6	(0.0)	-4.7%
Office of Superintendent	0.7	0.7	0.0	0.0%
Deputy Superintendent	6.0	6.2	0.2	3.4%
QBE & Local Funds Allocated to Schools	5.7	5.7	(0.0)	-0.3%
Other <1%	1.2	1.8	0.6	46.1%
Total	\$ 41.5	\$ 46.2	\$ 4.7	11.5%

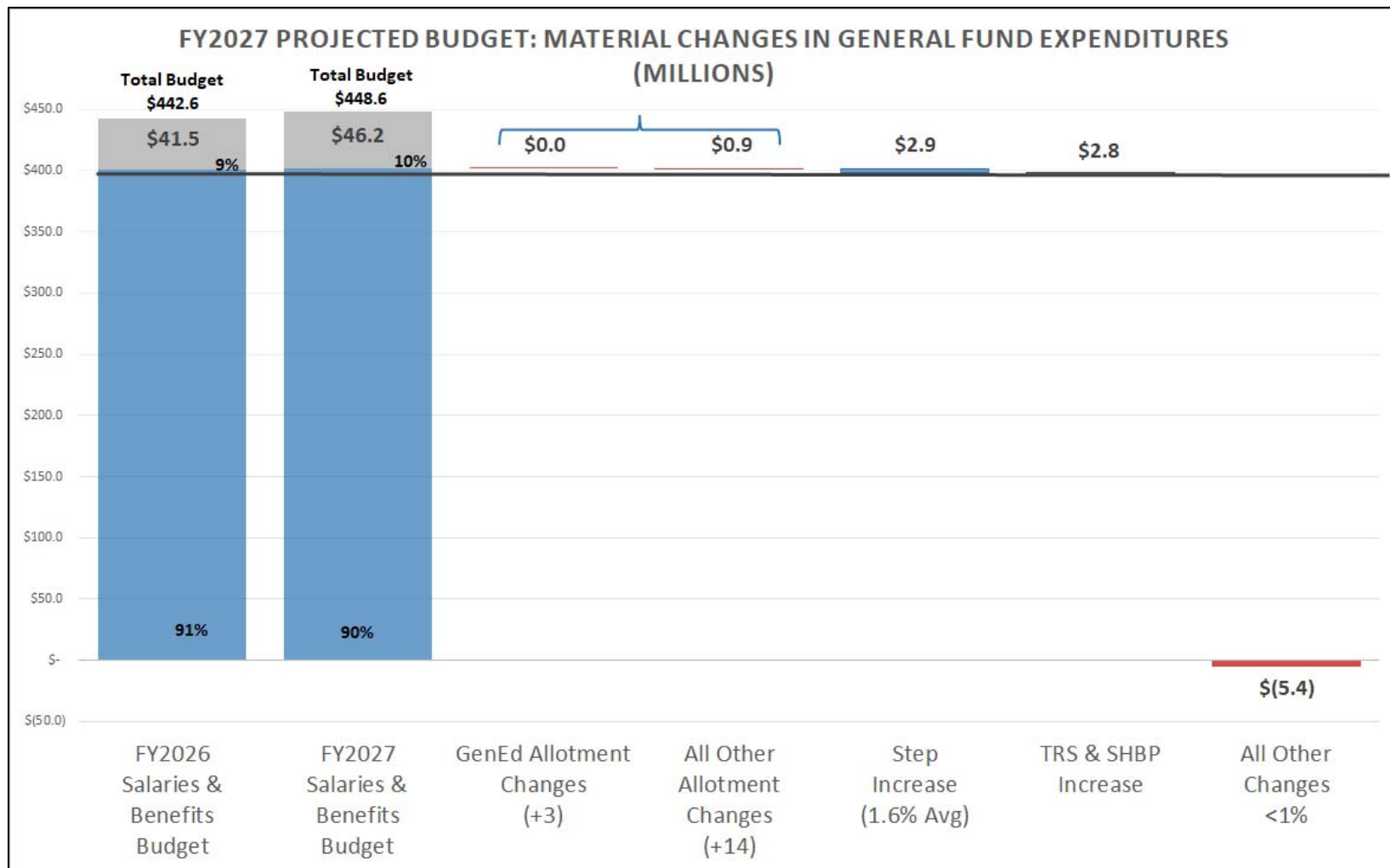
**Excludes Grants and Transfers to Other Funds.*

Highlights

- \$46.2m Other Operating
- +\$4.7m or 11.5% Total
- +\$4.2m or 12.2% Divisions
- +\$0.2m Transportation Department
- +\$3.9m Technology Division
- +\$0.6m Maintenance Department

(millions)

Tentative Operating Expenditures by Division



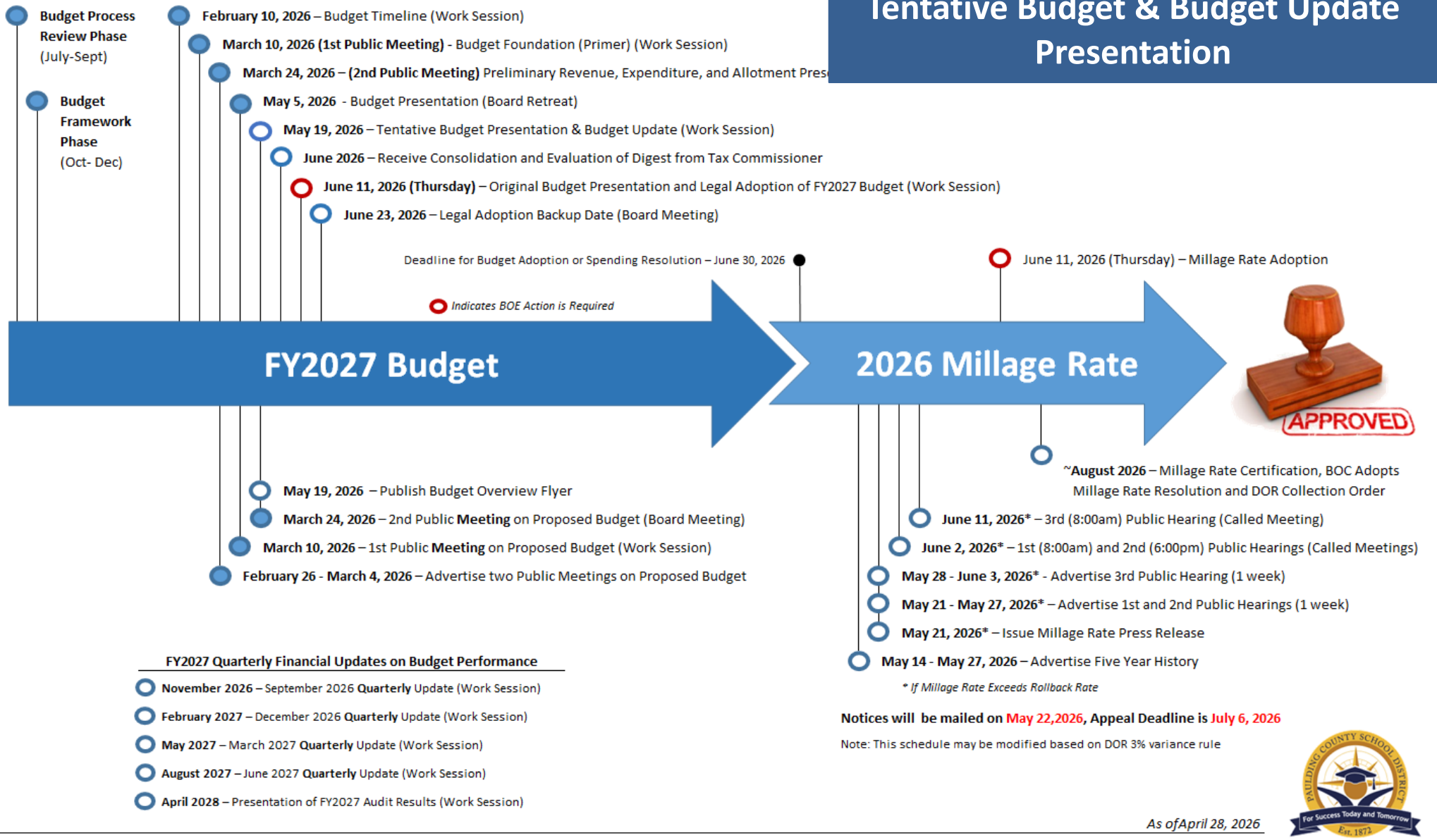
Highlights

- \$448.6m Total GF Budget
- +\$1.2m Salaries & Benefits
- \$1.0m Allotment Increases
- +\$2.9m Step Increase (1.5% Average)
- +\$2.8m TRS & SHBP Increase
- <1% Other Changes

(millions)

Tentative Material Changes

FY2027 Budget Development - Major Milestones



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

FY2027 Budget Roadmap



Engage. Inspire. Prepare.

Thank You

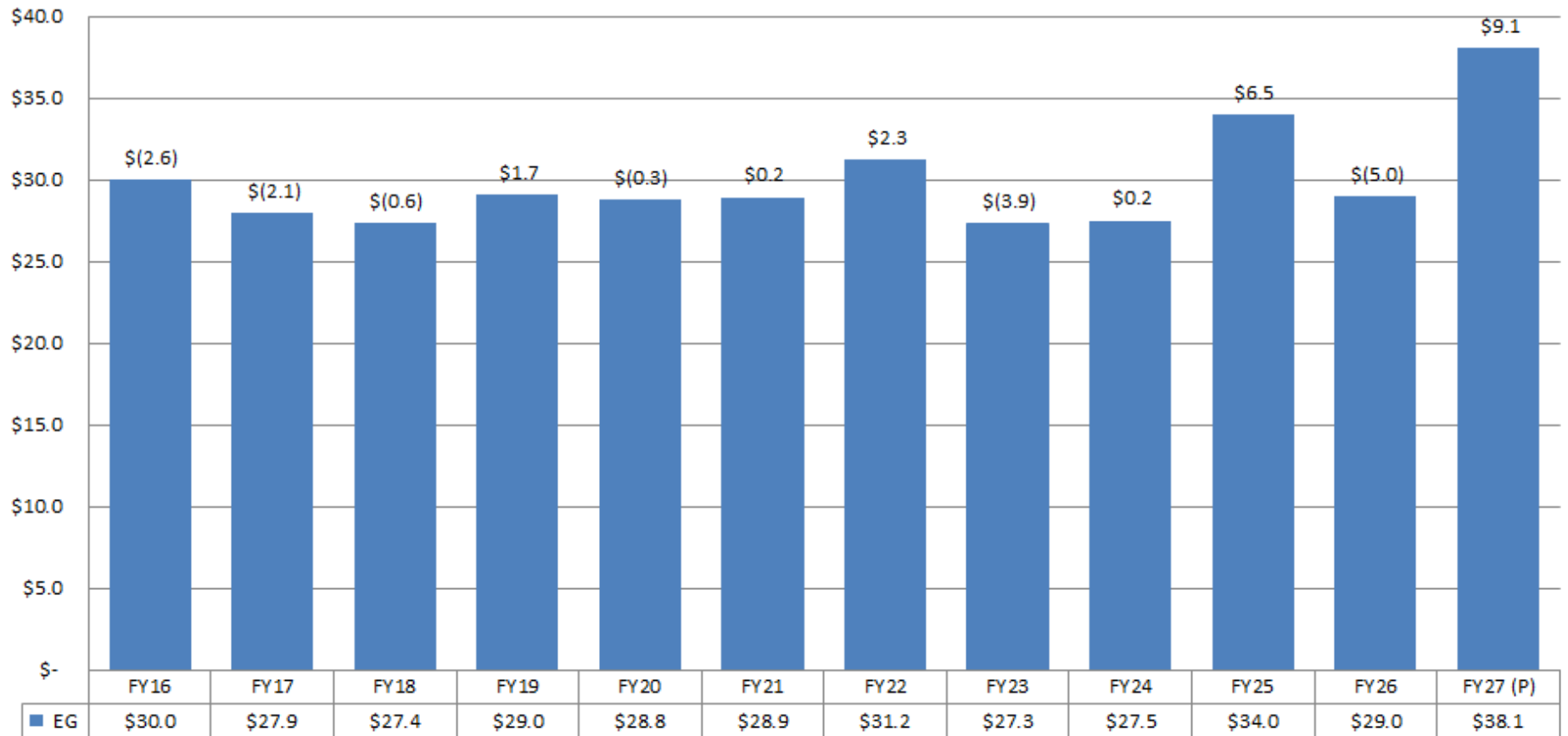
For Budget Ideas and Feedback Please Visit our Website



Engage. Inspire. Prepare.

Appendix

Equalization Grant, FY2016 - FY2027(P)



Highlights

- \$38.1m or \$1,244 Per-Pupil
- 9.0% of Total General Fund Budget

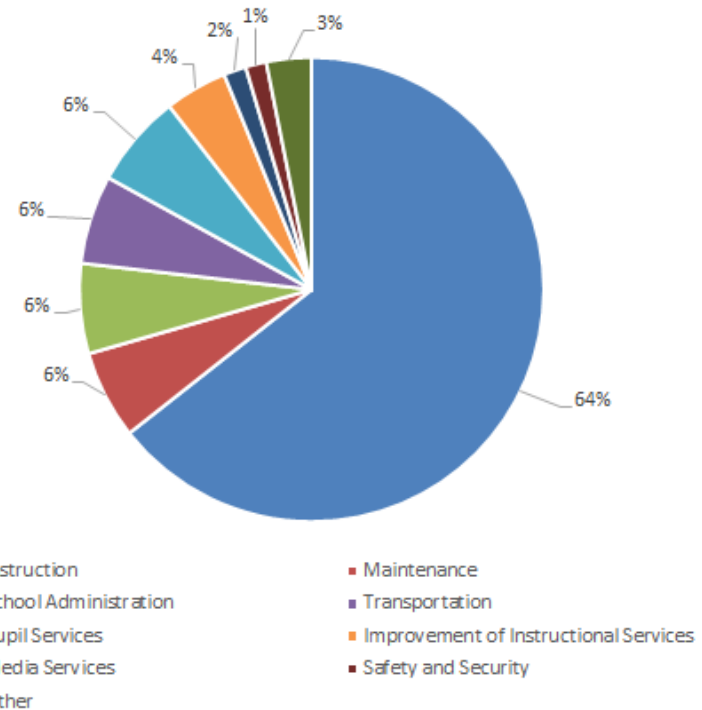
Note: Pending GaDOE Official QBE Allotment Sheet

	FY26 Budget	FY27 Budget	Change	%
Instruction	\$ 285.5	\$ 288.9	\$ 3.3	1.2%
Maintenance	26.1	27.6	1.4	5.5%
School Administration	27.3	28.2	0.9	3.3%
Transportation	27.0	27.7	0.7	2.6%
Pupil Services	29.4	29.1	(0.2)	-0.7%
Improvement of Instruction	20.0	19.5	(0.5)	-2.7%
Media Services	6.2	7.0	0.9	14.3%
Safety and Security	6.0	6.5	0.5	7.9%
Other	15.1	14.1	(1.0)	-6.6%
Total	\$ 442.6	\$ 448.6	\$ 6.0	1.4%

**Excludes Grants and Transfers to Other Funds*

Highlights

- \$448.6m Budget
- 64% Instruction
- 6% Transportation
- 6% Maintenance
- 6% School Admin



(millions)

Tentative GF Expenditures: by Function

FY2027 Projection Summary Report

Elementary Schools

Elementary Schools		2024-2026						2027			
		Rank	2024	2025	2026	Var	% Var	2027 (P)	Growth	% Var	
34	Abney Elementary*	NE	1	1,271	1,304	1,310	6	0.5%	1,067	(243)	-18.5%
20	Allgood Elementary	SW	7	831	800	785	(15)	-1.9%	750	(35)	-4.5%
23	Baggett Elementary	SE	15	571	544	527	(17)	-3.1%	510	(17)	-3.3%
31	Burnt Hickory Elementary	NE	4	1,040	989	920	(69)	-7.0%	910	(10)	-1.0%
38	Crossroads Elementary	NE	9						667	667	
2	Dallas Elementary*	NW	20	494	512	486	(26)	-5.1%	313	(173)	-35.6%
26	Dugan Elementary	SE	12	631	613	617	4	0.7%	618	1	0.2%
3	Hiram Elementary	SE	8	768	765	727	(38)	-5.0%	740	13	1.8%
33	Hutchens Elementary	SE	13	642	612	592	(20)	-3.3%	604	12	2.0%
5	McGarity Elementary	NE	14	600	571	554	(17)	-3.0%	578	24	4.4%
18	Nebo Elementary	SE	5	818	843	813	(30)	-3.6%	837	24	3.0%
6	New GA Elementary*	SW	18	343	334	347	13	3.9%	367	20	5.8%
15	Northside Elementary	NW	10	603	609	588	(21)	-3.4%	637	49	8.3%
16	Panter Elementary	SE	16	529	505	495	(10)	-2.0%	499	4	0.8%
25	Poole Elementary	NW	17	481	453	459	6	1.3%	425	(34)	-7.4%
32	Ragsdale Elementary	SW	11	624	616	626	10	1.6%	623	(3)	-0.5%
19	Roberts Elementary	NE	6	633	641	663	22	3.4%	809	146	22.0%
24	Russom Elementary	NE	3	961	962	942	(20)	-2.1%	921	(21)	-2.2%
14	Shelton Elementary*	NE	2	1,397	1,371	1,286	(85)	-6.2%	979	(307)	-23.9%
8	Union Elementary*	SW	19	398	344	341	(3)	-0.9%	337	(4)	-1.3%
All Total Elementary			19	13,635	13,388	13,078	(310)	-2.3%	13,191	113	0.9%

Enrollment Projection Summary

FY2027 Projection Summary Report

Middle Schools

Middle Schools			2024-2026					2027			
			Rank	2024	2025	2026	Var	% Var	2027 (P)	Growth	% Var
27	Austin Middle	SE	6	811	782	742	(40)	-5.1%	720	(22)	-3.0%
17	Dobbins Middle	SE	10	556	531	508	(23)	-4.3%	476	(32)	-6.3%
9	East Paulding Middle	NE	8	869	630	593	(37)	-5.9%	649	56	9.5%
10	Herschel Jones Middle	NW	7	809	728	707	(21)	-2.9%	684	(23)	-3.3%
22	Moses Middle	NE	1	929	921	996	75	8.1%	966	(30)	-3.0%
29	McClure Middle	NE	3	1,499	834	821	(13)	-1.6%	797	(24)	-2.9%
36	Ritch Middle	NE	5	718	690	731	41	5.9%	741	10	1.3%
35	Scoggins Middle	SW	4	776	809	800	(9)	-1.1%	746	(54)	-6.8%
11	South Paulding Middle	SE	9	509	507	508	1	0.2%	508	(0)	0.0%
37	Crossroads Middle	NE	2	-	908	910	2	na	907	(3)	100.0%
All Total Middle School			9	7,476	7,340	7,316	(24)	-0.3%	7,192	(124)	-1.7%

High Schools

High Schools			2024-2026						2027		
<i>Note: Includes AltEd</i>			Rank	2024	2025	2026	Var	% Var	2027 (P)	Growth	% Var
12	East Paulding High	NE	3	1,904	1,985	1,879	(106)	-5.3%	1,955	76	4.0%
21	Hiram High	SE	5	1,503	1,460	1,392	(68)	-4.7%	1,351	(41)	-2.9%
30	North Paulding High*	NE	1	3,052	3,015	3,022	7	0.2%	3,020	(2)	-0.1%
13	Paulding County High	SE	2	2,116	2,099	2,048	(51)	-2.4%	2,031	(17)	-0.8%
28	South Paulding High	SE	4	1,905	1,881	1,861	(20)	-1.1%	1,886	25	1.3%
All Total High School			5	10,480	10,440	10,202	(238)	-2.3%	10,244	42	0.4%

Total Enrollment

		2024-2026						2027		
		Rank	2024	2025	2026	Var	% Var	2027 (P)	Growth	% Var
Total			31,591	31,168	30,596	(572)	-1.8%	30,628	32	0.1%

Enrollment Projection Summary

School		K	9	10	11	12	9-12	Virtual	F2F	Total	% Virtual
Abney Elementary	E							-	1,067	1,067	0.0%
Allgood Elementary	E							-	750	750	0.0%
Baggett Elementary	E							-	510	510	0.0%
Burnt Hickory Elementary	E							-	910	910	0.0%
Crossroads Elementary	E							-	667	667	0.0%
Dallas Elementary	E							-	313	313	0.0%
Dugan Elementary	E							-	618	618	0.0%
Hiram Elementary	E							-	740	740	0.0%
Hutchens Elementary	E							-	604	604	0.0%
McGarity Elementary	E							-	578	578	0.0%
Nebo Elementary	E							-	837	837	0.0%
New GA Elementary	E							-	367	367	0.0%
Northside Elementary	E							-	637	637	0.0%
Panter Elementary	E							-	499	499	0.0%
Poole Elementary	E							-	425	425	0.0%
Ragsdale Elementary	E							-	623	623	0.0%
Roberts Elementary	E							-	809	809	0.0%
Russum Elementary	E							-	921	921	0.0%
Shelton Elementary	E							-	979	979	0.0%
Union Elementary	E							-	337	337	0.0%
Austin Middle	M							-	720	720	0.0%
Dobbins Middle	M							-	476	476	0.0%
East Paulding Middle	M							-	649	649	0.0%
Herschel Jones Middle	M							-	684	684	0.0%
Moses Middle	M							-	966	966	0.0%
McClure Middle	M							-	797	797	0.0%
Ritch Middle	M							-	741	741	0.0%
Scoggins Middle	M							-	746	746	0.0%
South Paulding Middle	M							-	508	508	0.0%
Crossroads Middle	M							-	907	907	0.0%
East Paulding High	H		7	13	25	19	64	64	1,891	1,955	3.3%
Hiram High	H		5	12	9	12	38	38	1,313	1,351	2.8%
North Paulding High	H		5	17	22	25	69	69	2,951	3,020	2.3%
Paulding County High	H		5	15	19	20	59	59	1,972	2,031	2.9%
South Paulding High	H		5	13	15	27	60	60	1,826	1,886	3.2%
Total		-	27	70	90	103	290	290	30,338	30,628	0.9%

Highlights

- 30,628 Total Enrollment 0.1%)
- 30,338 Face-to-Face (99.1%)
- 290 Virtual (0.9% HS)

FY2027 Projected Virtual Enrollment