



# PAULDING COUNTY SCHOOL DISTRICT

## APRIL 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](mailto:Budget@Paulding.k12.ga.us)

As presented on:  
6.11.2026

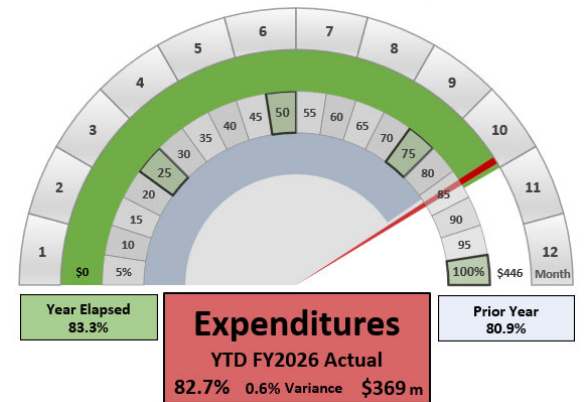
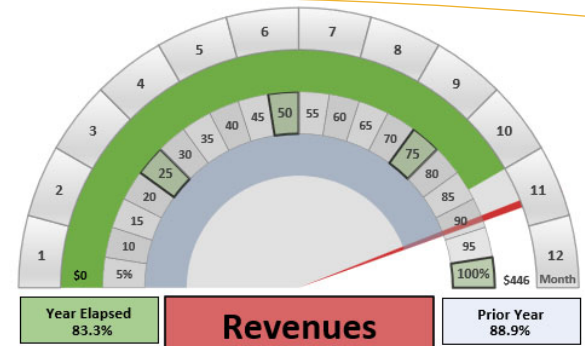
### General Fund Financial Update

**Budget.** Amended expenditure budget of \$445.6 million, an increase of \$7.1 million or 1.6%.

**Revenue.** YTD revenue of \$397.0 million or 89.0% of the annual budget, resulting in a variance to budget of \$25.4 million or 5.7%.

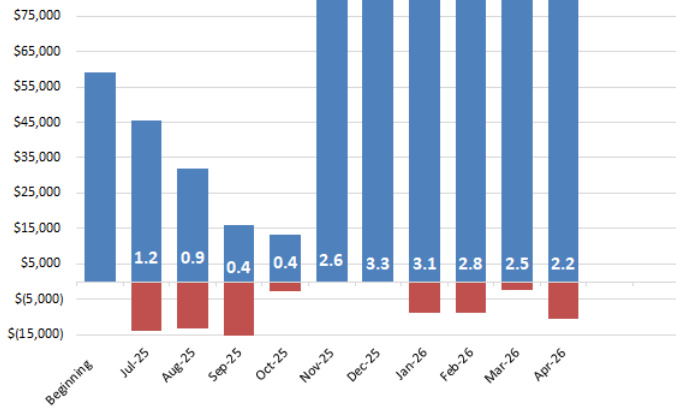
**Expenditures.** YTD expenditures of \$368.6 million or 82.7% of the annual budget, resulting in a variance to budget of \$2.7 million or 0.6%.

**Fund Balance.** YTD revenue exceeds expenditures \$28.4 million and, after other sources and uses, fund balance increased \$20.5 million to \$82.9 million or \$82.5 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 April 2026								
(in thousands)	Budget			Actual		83.3% Year Elapsed		
	Original <sup>1</sup>	Amended <sup>2</sup>	Variance	April	Year-to-Date	% YTD to Budget	\$ Variance to Budget	
<b>Revenue:</b>								
Local Taxes	\$ 167,668	\$ 167,968	\$ 300	\$ 2,381	\$ 163,842	97.5%	\$ 23,869	
Other Local Sources	2,716	3,309	593	517	4,503	136.1%	1,745	
State Sources	268,128	274,586	6,458	22,108	228,618	83.3%	(204)	
<b>Total Revenue</b>	<b>438,512</b>	<b>445,863</b>	<b>7,351</b>	<b>25,006</b>	<b>396,963</b>	<b>89.0%</b>	<b>25,410</b>	
<b>Expenditures:</b>								
Instruction	291,930	287,036	4,893	22,724	240,213	83.7%	(1,016)	
Pupil Services	18,269	29,823	(11,554)	2,329	23,995	80.5%	858	
Improvement of Instruction	18,807	19,152	(345)	1,469	15,308	79.9%	652	
Instructional Staff Training	636	1,060	(424)	46	567	53.5%	316	
Educational Media Services	4,745	6,155	(1,410)	578	5,762	93.6%	(633)	
General Administrative	2,108	2,109	(1)	165	1,631	77.3%	126	
School Administrative	26,825	27,277	(452)	2,225	22,595	82.8%	136	
Business Services	3,513	3,962	(449)	197	2,933	74.0%	369	
Maintenance	26,715	26,204	511	2,031	20,654	78.8%	1,183	
School Safety & Security	6,704	6,733	(29)	409	5,111	75.9%	500	
Transportation	29,704	27,037	2,667	2,663	22,636	83.7%	(105)	
Central Support Services	8,342	8,394	(52)	600	6,568	78.2%	427	
Other Support Services	215	205	10	2	191	93.2%	(20)	
Community Services	-	-	-	1	8			
<b>Total Expenditures</b>	<b>438,512</b>	<b>445,563</b>	<b>(7,051)</b>	<b>35,439</b>	<b>368,588</b>	<b>82.7%</b>	<b>2,715</b>	
<b>Revenue Over (Under) Expend.</b>	<b>0</b>	<b>300</b>	<b>300</b>	<b>(10,433)</b>	<b>28,375</b>		<b>28,125</b>	

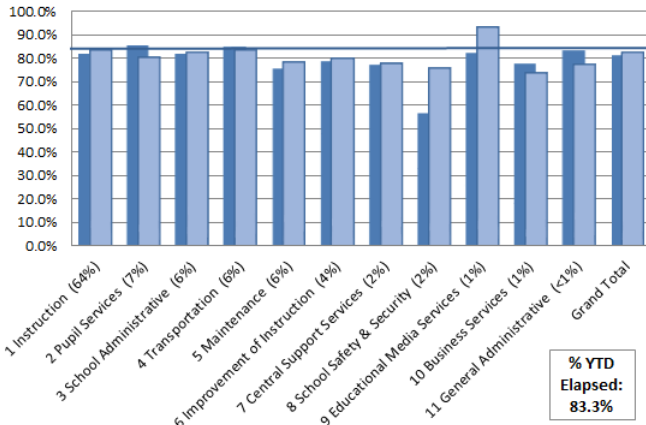
### Fund Balance and Revenue Under Expenditures ('000)



	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	2.8
March	2.7	2.5
April	2.4	2.2
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.

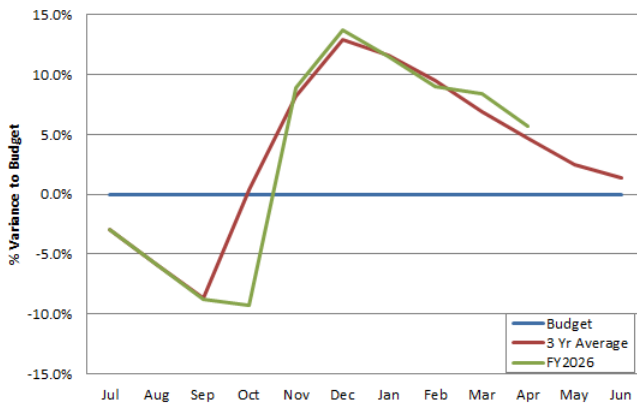
### Percentage of Year Elapsed versus Year-to-Date Percentage of Expenditures



YTD (Apr)	FY2025	FY2026
Instruction	81.6%	83.7%
Maintenance	75.1%	78.8%
School Admin	81.3%	82.8%
Transportation	84.7%	83.7%
Improv Instruct	78.2%	79.9%
Pupil Services	84.9%	80.5%
Media Services	81.8%	93.6%
Cent Supt Svc	76.6%	78.2%
Safety & Secur	56.3%	75.9%
Business Svc	77.1%	74.0%
General Admin	83.2%	77.3%
Grand Total	80.9%	82.7%

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.

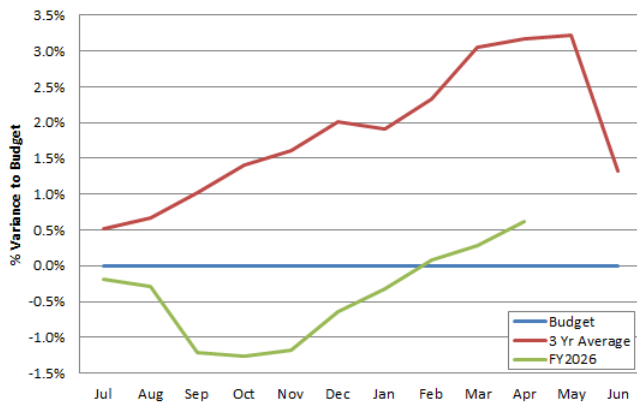
### Percentage Variance of YTD Revenue to Budget



	FY2025	FY2026
July	-2.7%	-2.9%
August	-5.5%	-5.8%
September	-8.2%	-8.8%
October	-10.2%	-9.3%
November	10.9%	8.9%
December	11.3%	13.8%
January	12.1%	11.5%
February	10.5%	9.0%
March	8.1%	8.4%
April	5.6%	5.7%
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%	-0.2%
August	-0.4%	-0.3%
September	-0.1%	-1.2%
October	0.4%	-1.3%
November	0.3%	-1.2%
December	0.6%	-0.6%
January	0.9%	-0.3%
February	1.2%	0.1%
March	2.3%	0.3%
April	2.5%	0.6%
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 April 2026**

**General Fund**

	<u>Working Budget</u>	<u>Year-To-Date</u>	<u>Percentage of Budget</u>
Revenues	\$ 445,863,463	\$ 396,961,744	89.0%
Expenditures	\$ 445,563,463	\$ 368,587,290	82.7%
Encumbrances/Open PO's		\$ 7,844,823	

**Special Revenue Fund**

	<u>Working Budget</u>	<u>Year-To-Date</u>	<u>Percentage of Budget</u>
Revenues	\$ 25,159,713	\$ 7,475,672	29.7%
Expenditures	\$ 24,722,137	\$ 11,356,797	45.9%
Encumbrances/Open PO's		\$ 756,983	

**Capital Projects Fund**

	<u>Working Budget</u>	<u>Year-To-Date</u>	<u>Percentage of Budget</u>
Revenues	\$ 35,853,028	\$ 33,585,757	93.7%
Expenditures	\$ 65,791,234	\$ 43,132,549	65.6%
Encumbrances/Open PO's		\$ 31,025,496	

**Debt Service Fund**

	<u>Working Budget</u>	<u>Year-To-Date</u>	<u>Percentage of Budget</u>
Revenues	\$ -	\$ 108,704	0.0%
Expenditures	\$ 15,918,788	\$ 15,895,226	99.9%
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	\$ 18,099,654	89.0%
Expenditures	\$ 28,302,813	\$ 16,717,510	59.1%
Encumbrances/Open PO's		\$ -	