



PAULDING COUNTY SCHOOL DISTRICT

MAY 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:
7.7.2026

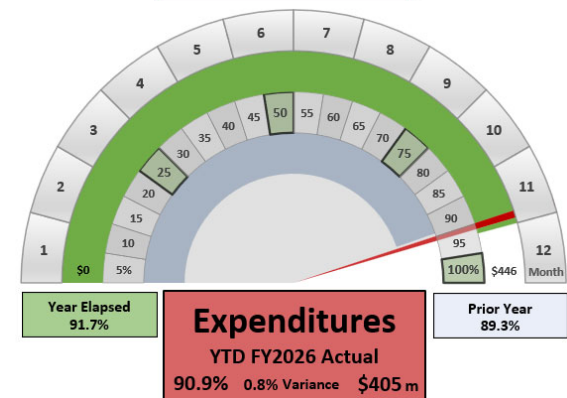
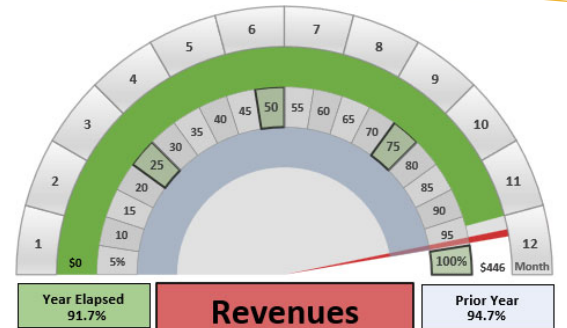
General Fund Financial Update

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

Revenue. YTD revenue of \$422.0 million or 94.6% of the annual budget, resulting in a variance to budget of \$13.2 million or 3.0%.

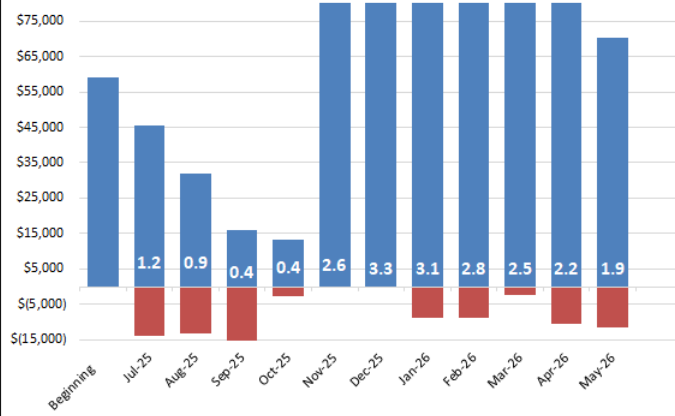
Expenditures. YTD expenditures of \$405.0 million or 90.9% of the annual budget, resulting in a variance to budget of \$3.5 million or 0.8%.

Fund Balance. YTD revenue exceeds expenditures \$17.0 million and, after other sources and uses, fund balance increased \$9.1 million to \$71.5 million or \$70.4 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 May 2026								
(in thousands)	Budget			Actual		91.7% Year Elapsed		
	Original ¹	Amended ²	Variance	May	Year-to-Date	% YTD to Budget	\$ Variance to Budget	
Revenue:								
Local Taxes	\$ 167,668	\$ 167,968	\$ 300	\$ 2,126	\$ 165,968	98.8%	\$ 11,997	
Other Local Sources	2,716	3,309	593	422	4,955	149.7%	1,921	
State Sources	268,128	274,607	6,479	22,108	251,047	91.4%	(676)	
Total Revenue	438,512	445,885	7,372	24,656	421,969	94.6%	13,241	
Expenditures:								
Instruction	291,930	287,029	4,900	23,629	264,053	92.0%	(943)	
Pupil Services	18,269	29,822	(11,553)	2,341	26,336	88.3%	1,001	
Improvement of Instruction	18,807	19,151	(344)	1,493	16,804	87.7%	751	
Instructional Staff Training	636	1,060	(425)	74	643	60.6%	329	
Educational Media Services	4,745	6,155	(1,410)	550	6,312	102.6%	(670)	
General Administrative	2,108	2,109	(1)	165	1,796	85.2%	137	
School Administrative	26,825	27,276	(451)	2,261	24,856	91.1%	147	
Business Services	3,513	3,962	(449)	197	3,130	79.0%	502	
Maintenance	26,715	26,214	501	1,987	22,689	86.6%	1,341	
School Safety & Security	6,704	6,754	(50)	443	5,557	82.3%	634	
Transportation	29,704	27,037	2,667	2,393	25,034	92.6%	(250)	
Central Support Services	8,342	8,394	(51)	569	7,138	85.0%	556	
Other Support Services	215	205	10	2	193	94.2%	(5)	
Community Services	-	-	-	1	9			
Total Expenditures	438,512	445,585	(7,072)	36,105	404,966	90.9%	3,487	
Revenue Over (Under) Expend.	0	300	300	(11,449)	17,003		16,728	

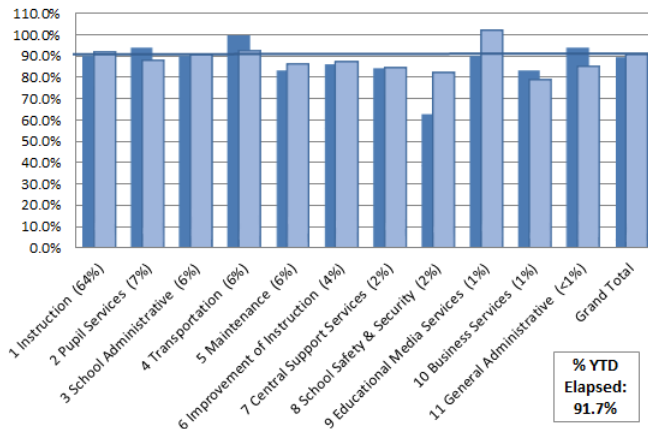
Fund Balance and Revenue Under Expenditures ('000)



	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	1.9
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.

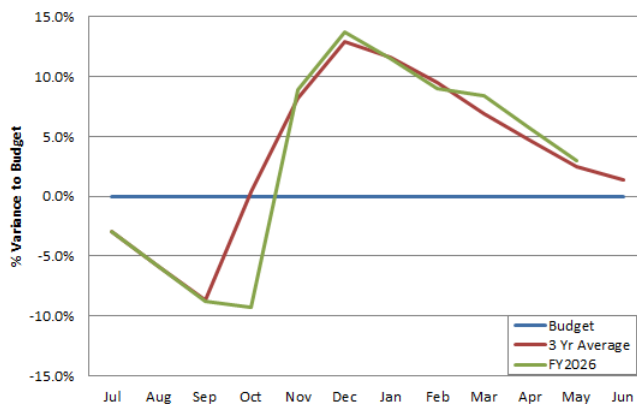
Percentage of Year Elapsed versus Year-to-Date Percentage of Expenditures



YTD (May)	FY2025	FY2026
Instruction	89.8%	92.0%
Maintenance	82.5%	86.6%
School Admin	89.6%	91.1%
Transportation	99.2%	92.6%
Improv Instruct	85.7%	87.7%
Pupil Services	93.3%	88.3%
Media Services	89.8%	102.6%
Cent Supt Svc	84.1%	85.0%
Safety & Secur	62.4%	82.3%
Business Svc	83.1%	79.0%
General Admin	93.3%	85.2%
Grand Total	89.3%	90.9%

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.

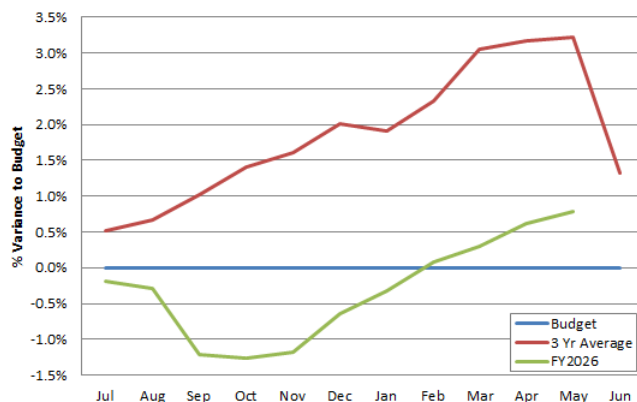
Percentage Variance of YTD Revenue to Budget



	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%	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%	0.8%
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 May 2026

General Fund

	<u>Working Budget</u>	<u>Year-To-Date</u>	<u>Percentage of Budget</u>
Revenues	\$ 445,884,664	\$ 421,968,724	94.6%
Expenditures	\$ 445,584,664	\$ 404,965,693	90.9%
Encumbrances/Open PO's		\$ 6,619,110	

Special Revenue Fund

	<u>Working Budget</u>	<u>Year-To-Date</u>	<u>Percentage of Budget</u>
Revenues	\$ 25,159,713	\$ 9,818,929	39.0%
Expenditures	\$ 24,932,137	\$ 12,799,398	51.3%
Encumbrances/Open PO's		\$ 462,078	

Capital Projects Fund

	<u>Working Budget</u>	<u>Year-To-Date</u>	<u>Percentage of Budget</u>
Revenues	\$ 35,853,028	\$ 36,999,016	103.2%
Expenditures	\$ 65,791,234	\$ 49,156,615	74.7%
Encumbrances/Open PO's		\$ 14,212,179	

Debt Service Fund

	<u>Working Budget</u>	<u>Year-To-Date</u>	<u>Percentage of Budget</u>
Revenues	\$ -	\$ 122,892	0.0%
Expenditures	\$ 15,918,788	\$ 15,896,306	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	\$ 19,673,508	96.7%
Expenditures	\$ 28,302,813	\$ 18,167,183	64.2%
Encumbrances/Open PO's		\$ -	