PAULDING COUNTY SCHOOL DISTRICT

JULY 2026 GENERAL FUND FINANCIAL UPDATE

For Success Today and Tomorrow
Est. 1872

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: 9.8.2026

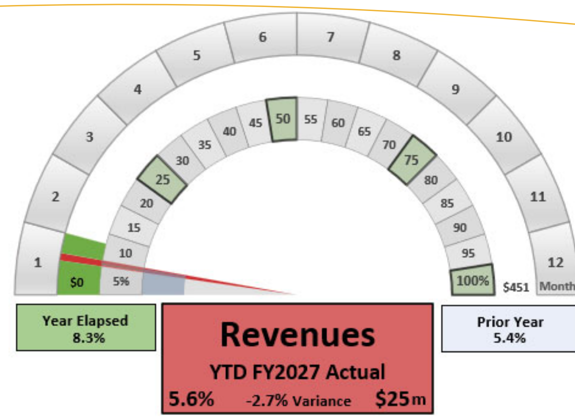
General Fund Financial Update

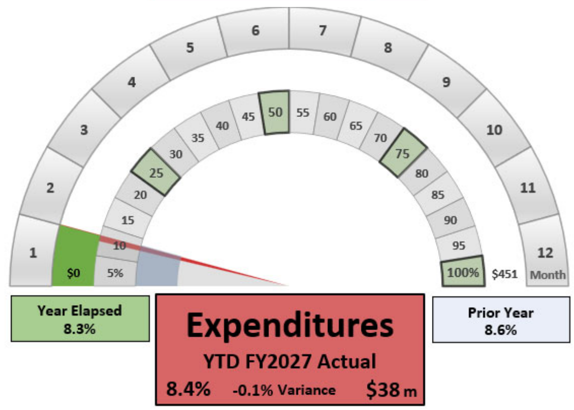
Budget. Amended expenditure budget of $450.5 million, an increase of $0.0 million or 0.0%.

Revenue. YTD revenue of $25.4 million or 5.6% of the annual budget, resulting in a variance to budget of -$12.2 million or -2.7%.

Expenditures. YTD expenditures of $37.8 million or 8.4% of the annual budget, resulting in a variance to budget of -$0.2 million or -0.1%.

Fund Balance. YTD expenditures exceed revenue $12.4 million and, after other sources and uses, fund balance decreased $12.4 million to $51.4 million or $50.2 million unassigned.



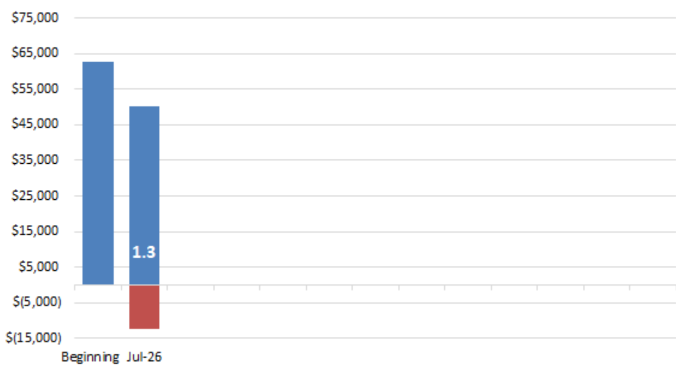


Paulding County School District
Statement of Revenues, Expenditures and Changes in Fund Balance - General Fund
For the Month and Year-to-Date Ended July 2026

8.3% Year Elapsed

(in thousands)	Budget			Actual			
	Original [1]	Amended [2]	Variance	July	Year-to-Date	% YTD to Budget	$ Variance to Budget
Revenue:							
Local Taxes	$ 169,611	$ 169,611	$ -	$ 1,722	$ 1,722	1.0%	$ (12,412)
Other Local Sources	2,456	2,456	-	522	522	21.3%	317
State Sources	278,398	278,398	-	23,130	23,130	8.3%	(70)
Total Revenue	**450,465**	**450,465**	**-**	**25,374**	**25,374**	**5.6%**	**(12,165)**
Expenditures:							
Instruction	289,083	289,097	(14)	24,304	24,304	8.4%	(213)
Pupil Services	29,577	29,577	-	2,374	2,374	8.0%	91
Improvement of Instruction	19,832	19,832	-	1,556	1,556	7.8%	97
Instructional Staff Training	497	497	-	6	6	1.2%	35
Educational Media Services	7,025	7,025	-	577	577	8.2%	8
General Administrative	2,115	2,115	-	197	197	9.3%	(21)
School Administrative	28,123	28,109	14	2,074	2,074	7.4%	268
Business Services	3,536	3,536	-	750	750	21.2%	(455)
Maintenance	27,475	27,475	-	2,262	2,262	8.2%	28
School Safety & Security	6,619	6,619	-	740	740	11.2%	(188)
Transportation	27,703	27,703	-	2,086	2,086	7.5%	223
Central Support Services	8,667	8,667	-	835	835	9.6%	(113)
Other Support Services	211	211	-	2	2	0.9%	16
Total Expenditures	**450,465**	**450,465**	**0**	**37,763**	**37,762**	**8.4%**	**(223)**
Revenue Over (Under) Expend.	**0**	**0**	**0**	**(12,389)**	**(12,388)**		**(12,389)**

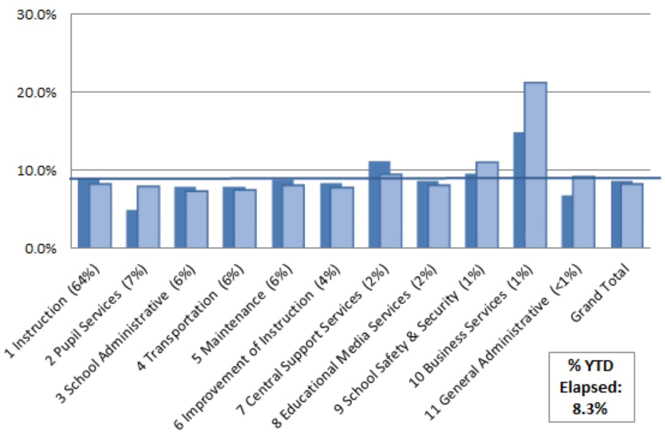
Fund Balance and Revenue Under Expenditures ('000)



	FY2026	FY2026
July	1.2	1.3
August	0.9	
September	0.4	
October	0.4	
November	2.6	
December	3.3	
January	3.1	
February	2.8	
March	2.5	
April	2.2	
May	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.

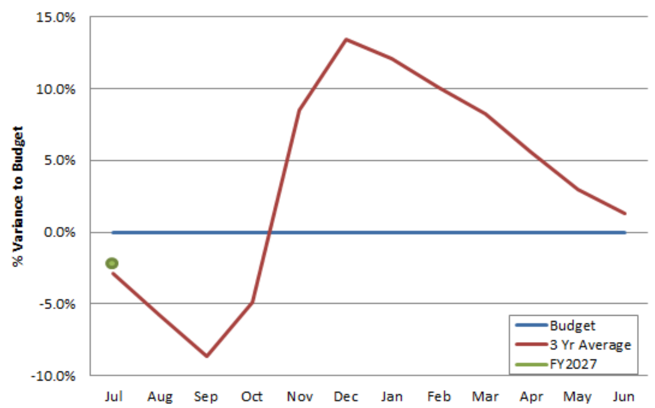
Percentage of Year Elapsed versus Year-to-Date Percentage of Expenditures



YTD (Jul)	FY2026	FY2027
Instruction	9.0%	8.4%
Maintenance	8.8%	8.2%
School Admin	7.8%	7.4%
Transportation	7.9%	7.5%
Improv Instruct	8.3%	7.8%
Pupil Services	4.9%	8.0%
Media Services	8.7%	8.2%
Cent Supt Svc	11.1%	9.6%
Safety & Secur	9.5%	11.2%
Business Svc	14.7%	21.2%
General Admin	6.8%	9.3%
Grand Total	8.6%	8.4%

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.

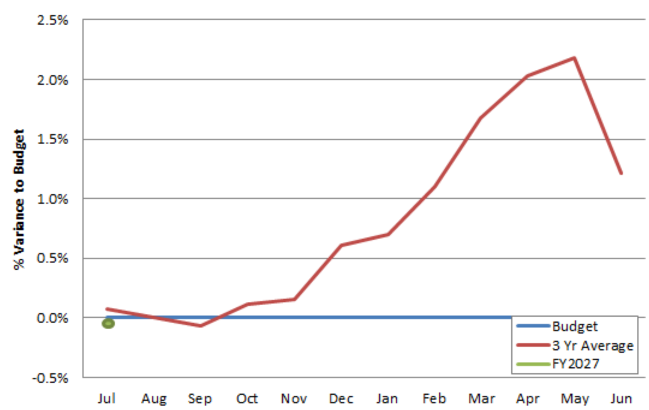
Percentage Variance of YTD Revenue to Budget



	FY2026	FY2027
July	-2.9%	-2.7%
August	-5.8%	
September	-8.8%	
October	-9.3%	
November	8.8%	
December	13.7%	
January	11.4%	
February	8.9%	
March	8.3%	
April	5.5%	
May	2.8%	
June	0.8%	

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



	FY2026	FY2027
July	-0.2%	-0.1%
August	-0.3%	
September	-1.2%	
October	-1.2%	
November	-1.1%	
December	-0.6%	
January	-0.2%	
February	0.2%	
March	0.4%	
April	0.8%	
May	0.9%	
June	1.2%	

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 July 2026

General Fund

	Working Budget	Year-To-Date	Percentage of Budget
Revenues	$ 450,464,841	$ 25,373,534	5.6%
Expenditures	$ 450,464,841	$ 37,762,565	8.4%
Encumbrances/Open PO's		$ 4,317,564	

Special Revenue Fund

	Working Budget	Year-To-Date	Percentage of Budget
Revenues	$ 24,510,152	$ 3,057	0.0%
Expenditures	$ 24,419,303	$ 335,300	1.4%
Encumbrances/Open PO's		$ 7,379	

Capital Projects Fund

	Working Budget	Year-To-Date	Percentage of Budget
Revenues	$ 33,717,177	$ 3,331,192	9.9%
Expenditures	$ 25,126,191	$ 17,775	0.1%
Encumbrances/Open PO's		$ 166,475	

Debt Service Fund

	Working Budget	Year-To-Date	Percentage of Budget
Revenues	$ -	$ 13,404	0.0%
Expenditures	$ 26,405,616	$ -	0.0%
Encumbrances/Open PO's		$ -	

School Nutrition Fund

	Working Budget	Year-To-Date	Percentage of Budget
Revenues	$ 20,363,682	$ 53,852	0.3%
Expenditures	$ 28,514,914	$ 649,140	2.3%
Encumbrances/Open PO's		$ -	