

PAULDING COUNTY SCHOOL DISTRICT BUDGET BOOK

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.

INTEGRITY. Results of the most recent financial audit were outstanding, and the District received Georgia Department of Audits and Accounts' *Excellence in Financial Reporting Award*.

STEWARDSHIP. PCSD recently received a 4-Star *Financial Efficiency Rating*, which measures a district's per-pupil spending in relation to the academic achievements of its students. 37 of 180 districts, or 20%, scored better than PCSD.



7 Year Recipient

Proposed Budget Fiscal Year 2027 Ended June 30, 2027

3236 Atlanta Highway
Dallas, Georgia 30132
www.paulding.k12.ga.us

Featured Artwork



Unity McCall, 11th Grade
Hiram High School 2025-2026



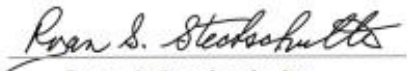
This Meritorious Budget Award is presented to:

PAULDING COUNTY SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2025–2026.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.




Ryan S. Stechschulte
President


James M. Rowan, CAE, SFO
CEO/Executive Director



This Meritorious Budget Award is presented to:

PAULDING COUNTY SCHOOL DISTRICT

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Ryan S. Stechschulte
President


James M. Rowan, CAE, SFO
CEO/Executive Director



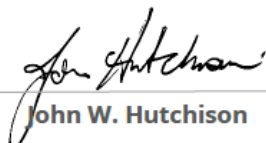
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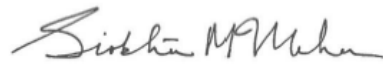
PAULDING COUNTY SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2023–2024.

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of ASBO International's Meritorious Budget Award criteria.




John W. Hutchison
President


Siobhán McMahon, CAE
Chief Operations Officer/
Interim Executive Director



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

PAULDING COUNTY SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2022-2023.

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of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, reading 'Will A. Sutter'.

William A. Sutter
President

A handwritten signature in black ink, reading 'David J. Lewis'.

David J. Lewis
Executive Director



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

PAULDING COUNTY SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2021–2022.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, reading 'W. Edward Chabal'. The signature is written in a cursive style with a horizontal line underneath.

W. Edward Chabal
President

A handwritten signature in black ink, reading 'David J. Lewis'. The signature is written in a cursive style with a horizontal line underneath.

David J. Lewis
Executive Director



This Meritorious Budget Award is presented to

PAULDING COUNTY SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2020–2021.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, reading 'W. Edward Chabal'.

W. Edward Chabal
President

A handwritten signature in black ink, reading 'David J. Lewis'.

David J. Lewis
Executive Director



This Meritorious Budget Award is presented to

**PAULDING COUNTY
SCHOOL DISTRICT**

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2019–2020.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, reading 'T E Wohlleber'.

Thomas E. Wohlleber, CSRM
President

A handwritten signature in black ink, reading 'David J. Lewis'.

David J. Lewis
Executive Director

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Executive Summary



Superintendent's Message

Dear Paulding County School District Community,

On behalf of the Paulding County School District, we are pleased to present the proposed fiscal year 2027 budget. The annual budget is a large and complex project, reflecting feedback from students, parents, teachers, administrators and community members and priorities set by our Board of Education. We believe this budget will continue to fuel a culture where our students will be engaged, inspired and prepared for their future.

We believe this budget will help us create an environment where each of our students will be encouraged to discover and develop their strengths, see the connection between their learning and their future goals, and see their school as a safe and engaging environment where they can learn and grow as individuals. It ensures each department will focus its resources toward achieving our strategic goals.



We would like to thank those that support the district financially. We take the stewardship of your resources very seriously. In addition, we appreciate the professionalism, dedication and hard work of all those that made this budget document possible. We will honor your sacrifices by passionately pursuing our mission to engage, inspire and prepare ALL students for success today and tomorrow.

Sincerely,

A handwritten signature in dark ink that reads "Steve Barnette". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Mr. Steve Barnette
Superintendent

Proposed Budget Highlights

Enrollment Growth

The District is projected to educate 30,628 students during the proposed budget (fiscal year 2027, school year 2026-2027), an increase of 32 students or 0.1%. For the 10 years ending FY2026, the District had an annual growth rate of 0.7%. In the prior decade, from FY2016 to FY2026, enrollment increased 2,130 or 7.5%. FY2026 enrollment decreased 572 or -1.8% to 30,596. The District anticipates educating approximately 0.9% or 290 students virtually. Approximately 99.1% or 30,338 are expected to attend face-to-face instruction.

Low Wealth

Despite favorable employment, income and free-and-reduced lunch statistics, the District continues to be a low wealth school district due to a limited commercial and industrial tax base and the large number of school-aged children per household. Below are FY2025 rankings against the 37 large districts in Georgia (school districts over 10,000). Rankings against all 180 school districts in Georgia are in parentheses.

- 11th Largest District by Enrollment Count
- 26th in Local Revenue per Student (85th out of 180)
- Collect \$1,722 less than Statewide Average per Student or a total deficit of \$53 million
- 7th in State Revenue per Student (91st out of 180)
- 5th Largest Recipient of Equalization (\$38.1 million, FY27)
- 22nd in Total Revenue, including Federal sources, per Student (115th out of 180)
- Collect \$1,127 less than Statewide Average per Student or a total deficit of \$53 million

State QBE and Equalization Grant

As a low wealth school district, PCSD will receive a \$38.1 million Equalization Grant for the Proposed Budget. Funding under the QBE formula is set to decrease \$5.1 million, primarily due to the decrease in student enrollment.

General Fund Focus: Safety, Instruction and Retention

PCSD, after collaboration with the Board of Education (“BOE” or “Board”), district and school leadership and the community, established the priorities for the Proposed Budget in January 2026. Working with the Business Services Division and utilizing a zero-based budgeting system, district leadership developed specific initiatives or strategies to accomplish these priorities under the framework of our Strategic Plan. Highlights include a continued focus on student success for all, cultivating and retaining quality professionals and safety. The District allocates more of its resources to instruction than statewide averages, while central office-type expenditures are half the size of the average district. 90% of the budget is spent on salaries and benefits. The remaining 10% of the General Fund budget covers all other operating expenditures, including critical areas such as safety, technology and textbooks.

Connecting the Budget to our Strategic Plan

In May 2022, the Board adopted the 2022-2027 Strategic Plan. Goal Areas are an important part of the Strategic Plan. Performance Objectives, supported by budget initiatives, and Goal Areas represent an important cause and effect relationship with each other. Using this approach, an alignment between departments and schools is established, resulting in an effective implementation of the Strategic Plan.

E-SPLOST

On November 7, 2023, a majority of the qualified voters of Paulding County authorized the imposition of a Special Purpose Local Option Sales Tax (SPLOST) to raise no more than \$197,500,000.00 for the purposes of (a) paying the principal and interest on the Series 2022 Bonds (during the period the tax is to be imposed) in the maximum amount of \$39,733,052.00 and (b) finance the Projects directly or through the payment of a portion of the principal of and interest on the Bonds. The “Projects” include the acquisition, construction and equipping of facilities and equipment throughout the School District, including new school facility construction, strategic additions, improvements, renovations, and/or modifications to existing schools, safety & security enhancements, technology, athletic and physical education facilities, and fine arts initiatives. Collection of this tax will begin in April 2026.



Executive Summary: Organizational Section

Budget Development Methodology: Budgeting for Outcomes

The District utilizes a Budgeting for Outcomes (“BFO”) model. BFO is a framework or performance budgeting process that is based on the Board and district leadership identifying priorities that reflect the results that the community wants.

BFO goals include:

- Efficiency
- Transparency
- Innovation

Once the desired results and priorities are identified, specific strategies (initiatives) are developed to accomplish those priorities. These strategies are collaboratively developed by Business Services and district leadership and staff, encouraging new ideas, innovation, cooperation, and improvement within the school district’s budget.

At its core, the philosophy of BFO requires each activity to be justified on the basis of cost-benefit analysis – at its essence, a budget constructed from the bottom-up (a modified zero-based budget).

The Price of Government and Major Budget Influencers must also be identified and considered within the framework, especially changes in funding and new or expanding influences on the budget, which may be positive or negative and short-term or long-term.

Budget Communication and Engagement

The budget process includes plans to inform participants, stakeholders and the general public about how the budget process works, why each decision was made and how to provide input in the process. Below are *Components* and *Implementation* methods used in our Communication and Engagement Strategy, all of which are designed to be intentionally collaborative, accessible, and transparent.

Components

- Process Overview
- Stakeholder Engagement
- Explanation of Decisions

Implementation

- Identify the Messengers
- Identify the target audience and tailor message accordingly
- Define communication channels
- Gather feedback and adjust
- Feedback Response

Budget Development Process

Stages of budget development include:

Process Review July - September	Framework <u>October - December</u>	Development I January - March	Development II April - June
✓ Budget Book is compiled and submitted for peer-review ✓ Budget feedback is solicited and reviewed from various groups ✓ Develop timeline for the next fiscal year budget ✓ Key stakeholders review the previous year's budget processes ✓ Enhancements to the budget development process and reports are identified and work begins to make these adjustments ✓ Review begins on the Strategic Plan, including Performance Objectives, Initiatives and Measures	✓ Budget feedback is solicited from various stakeholder groups ✓ Feedback begins on Budget Priorities ✓ Feedback begins on Budget Strategies ✓ Initial Major Budget Influencers are identified ✓ An early outlook on the next budget is developed ✓ Initial enrollment and allotment assumptions are developed	✓ Budget feedback is solicited from various stakeholder groups ✓ Budget Priorities and Strategies are finalized ✓ Enrollment projections and allotment assumptions are finalized ✓ Major Budget Influencers and assumptions are finalized ✓ State budget is approved, including QBE and Equalization Grant ✓ Initial local digest is received ✓ <i>Budget Timeline, Primer and Outlook Presentations</i>	✓ Budget feedback is solicited from various stakeholder groups ✓ Pre-Consolidated local digest received ✓ Position allotments are finalized ✓ Numerous advertisements are notices are published ✓ Two public meetings regarding the budget are held ✓ Tentative budget approval ✓ Original budget approval ✓ <i>Revenue & Allotment, Tentative Budget and Original Budget Presentations</i>

Budget Development Timeline

FY2027 Budget Development - Major Milestones



FY2027 Quarterly Financial Updates on Budget Performance

- November 2026 – September 2026 Quarterly Update (Work Session)
- February 2027 – December 2026 Quarterly Update (Work Session)
- May 2027 – March 2027 Quarterly Update (Work Session)
- August 2027 – June 2027 Quarterly Update (Work Session)
- April 2028 – Presentation of FY2027 Audit Results (Work Session)

As of May 18, 2026

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



Engage. Inspire. Prepare.

Connecting the Budget to our Strategic Plan

The District uses a budgeting process called Budgeting for Outcomes (BFO). A cornerstone of BFO is based on the Board and district leadership identifying priorities (eight to ten high-level priorities) that reflect the desired results of the community. These priorities form the basis for organizing the budgeting process and are validated against *Strategic Plan Goal Areas* and *Performance Objectives* to confirm alignment of budget, strategic plan, community and district leadership.



In May 2022, the Board adopted the 2022-2027 Strategic Plan. Goal Areas are an important part of the Strategic Plan. Performance Objectives, supported by Proposed Budget Initiatives, and Goal Areas represent an important cause and effect relationship with each other. Using this approach, an alignment between departments and schools is established, resulting in an effective implementation of the Strategic Plan.

Strategic Goal Areas. The framework is used to describe the District's strategy to reach its mission and vision.

Desired Results. The anticipated achievements within the time frame of the plan in each Strategic Goal Area.

Performance Objectives. A key measurable value that demonstrates how effectively the District is achieving the desired result.

Initiatives. Specific programs and projects assigned to collaborative teams to attain each Performance Objective.

For the most current version of the full Strategic Plan visit:

<https://simbli.eboardsolutions.com/Planning/PlanView.aspx?S=4125&pid=OWTKKgVS1hFt3cF3EIXOGg%3D%3D&Tab=0>

Correlating the Strategic Plan and BFO

Strategic Goal Area	Performance Objective	FY27 Budget Priorities	Financial Impact on the Budget
1 Growth and Success for ALL	• Improve student academic growth and achievement • Improve performance of student subgroups • Improve student college, career, and life readiness	• Maintaining manageable Class Size • Targeted Staff Adjustments	• (-\$3.2 million) to General Fund due to a decrease in enrollment – discussed further in Financial Section
2 Communication and Engagement	• Communicate efficiently, effectively, and transparently with all district stakeholders • Improve communication and access of information to our diverse populations • Facilitate partnerships between community and school district	• Increase external stakeholder communication tools and strategies	• Not applicable
3 Attracting, Developing, and Retaining Quality, Diverse Professionals	• Attract and retain high quality, diverse professionals • Build staff capacity • Develop and implement effective succession planning	• Step Increases • Strategic partnerships with post-secondary institutions	• \$2.9 million for Step Increases • \$350,000 for advanced degrees programs
4 Operational and Organizational Excellence	• Develop and implement a facility plan to contend with growth and aging facilities • Enhance safe and effective learning environments • Sustain excellent financial stewardship	• Increased Safety/Security staff for new police force	• \$6.6 million for School Safety and Security • Addition of 5 allotments
5 Innovative Practices and Resource Implementation	• Develop and advance resources to inspire a culture of innovation • Build staff efficacy to impact innovative practices • Implement innovative programs and practices to engage ALL students	• 1:1 Initiative refresh • Innovation Resources and STEM Budgets	• \$4.6 million for 1:1 Initiative refresh • \$75,000 allocated by FTE to each school for STEM resources

Governance Structure: Board of Education



Board of Education

Board Member	District	Term of Office
Theresa Lyons	1	1/1/25 - 12/31/28
Nick Chester	2	1/1/19 - 12/31/26
Adam Clayton, Vice Chair	3	1/1/25 - 12/31/28
Deborah Collett	4	1/1/25 - 12/31/28
Trudy Sowar	5	6/20/25 - 12/31/26
Dan Nolan	6	4/21/19 - 12/31/26
Jeff Fuller, Chair	at Large	1/1/25 - 12/31/28

**Tom Cable (Board Attorney, not pictured)*

Financial and Human Capital Allocation

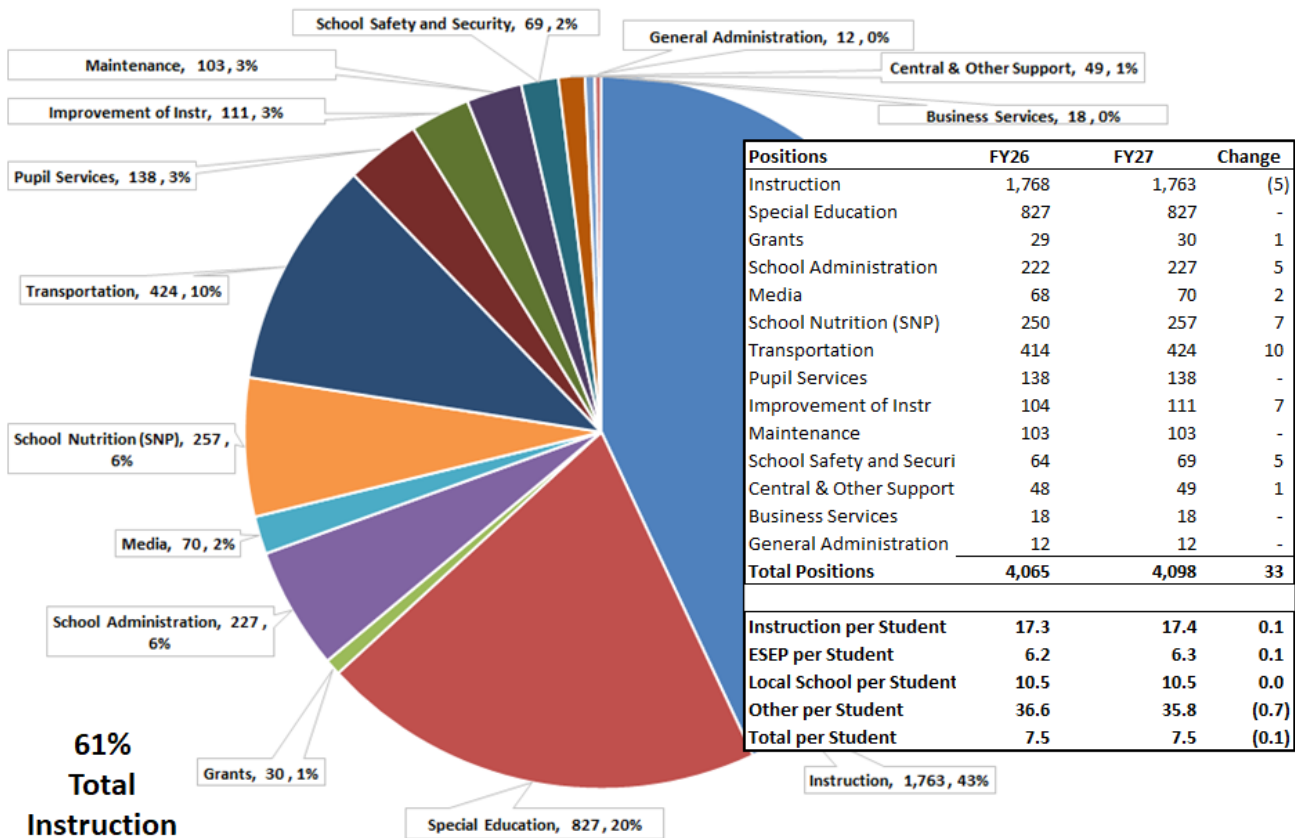
The General Fund is the School District's primary operating fund and accounts for all transactions related to the District's operations except those required to be accounted for in other funds. Expenditures include all costs relating to the day-to-day operations of the District. The General Fund accounts for more than 77% of all District spending and is the main operating fund for the school district.

\$403.6 million or 90% of the General Fund Proposed Budget is Salaries and Benefits.

(\$ in millions)	FY26 Budget	FY27 Budget	Change	%
Salaries	\$ 263.6	\$ 260.4	\$ (3.2)	-1.2%
Benefits	137.6	143.3	5.7	4.1%
	\$ 401.2	\$ 403.6	\$ 2.5	0.6%
Professional Services	\$ 6.7	\$ 6.4	\$ (0.3)	-4.9%
Technology	9.0	10.6	1.6	17.7%
Utilities	7.2	7.5	0.3	3.7%
Textbooks and Books	2.1	1.8	(0.4)	-17.1%
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	11.1	0.6	5.7%
	\$ 41.5	\$ 44.1	\$ 2.6	6.4%
Grand Total	\$ 442.6	\$ 447.7	\$ 5.1	1.2%

*Excludes Non-QBE Grants and Transfers to Other Funds

The Proposed Budget anticipates 4,098 allotments, broken down by the following functions and programs. A strategy of the District is to allocate as much human capital as possible to the function of Instruction. On a basic level, Functions define "what we do". For example: Instruction, Maintenance, and Transportation. 61% or 2,492 of all Proposed Budget allotments are for the function of Instruction.



Paulding County School District
Fiscal Year Budget

2027

An allocation of \$44.1 million or 10% of the General Fund Proposed Budget is dedicated to other operating expenditures (non-salaries and benefits related). A breakdown by division appears below.

The District is organized by seven divisions, including:

- School Leadership
- Teaching & Learning
- Maintenance
- Technology
- Business Services
- Human Resources
- Office of Superintendent

(\$ in millions)	FY26 Budget		FY27 Budget		Change		%
Divisions and Departments							
School Leadership Division	\$	1.2	\$	0.8	\$	(0.4)	-32.3%
Transportation Department		4.6		4.6		0.1	1.5%
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		0.5	4.7%
Technology Division		6.0		8.1		2.2	35.9%
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)	-0.5%
Other <1%		1.2		1.8		0.6	46.1%
Total	\$	41.5	\$	44.1	\$	2.6	6.4%

**Excludes Grants and Transfers to Other Funds.*

Organizational Structure: First Level Administrative Personnel

The District is organized by seven divisions and eleven departments.

Superintendent



Mr. Steve Barnette is the Superintendent of the District. Mr. Barnette has worked in accounting and finance for 36 years.

Prior to being named Superintendent, Mr. Barnette served as Corporate Controller, Chief Operating Officer, Senior Vice President and Principal, Chief Financial Officer and Interim Superintendent. He has worked in education for 14 years, first as a Director of Accounting Services and as Chief Financial Officer. He received his undergraduate and master's degree, in Finance and Business Administration, from Kennesaw State University.

Mr. Barnette and his family have made Paulding County their home for the past 25 years. His wife is a career educator and a teacher at Burnt Hickory Elementary School. They are the parents of five children educated in public schools (four of whom came through the Paulding County School District).

The Superintendent's Cabinet includes the following direct reports:

1. Dr. Jason Gregaydis, Deputy Superintendent
2. Tiffany Frachiseur, Associate Superintendent
3. Julie Ragsdale, Associate Superintendent/Chief Information Officer
4. Greg Musgrove, Assistant Superintendent of School Operations
5. DeeCarol Phinnessee, Chief Talent Officer
6. Anna Durham, Chief Financial Officer
7. Gary Plunkett, Chief School Support Officer
8. Mike Ruple, Executive Director of Safety & Security

Paulding County School District
Executive Board
2026 - 2027



Executive Summary: Financial

Proposed Budget: Revenues and Expenditure Summary

General Fund

The General Fund is the school system's primary operating fund. The General Fund is used to account for all financial transactions of the school system except those required to be accounted for in another fund. Ad Valorem taxes and State QBE funding represent the major revenue sources for the General Fund.

- Revenues \$447,727,021*
 - Expenditures \$447,727,021*
 - Grant Activities (revenue and expenditures): \$2,737,820
- *Excludes grants and transfers to other funds

Special Revenues Funds (Including Grants and School Activity)

These funds are used to account for the proceeds of specific revenue that are legally restricted to specified purposes. The major revenue source for grant-related funds is the Federal Government - for special programs such as Title I, Title II-A, Title VI-B, etc. The School Activity Funds are used to account for funds generated and expended at the school level by and for various school activities including curricular, co-curricular and extra-curricular activities.

- Revenues \$24,510,152*
 - Expenditures \$24,419,303*
- *Excludes transfers

School Nutrition Program Fund

This fund is used to account for the United States Department of Agriculture (USDA) approved School Nutrition Program. The intent of the school system is that the costs of the School Nutrition Service Fund be financed or recovered primarily through Federal resources and users' charges. The School Nutrition Program Fund at Paulding County School District is a self-supported program.

- Revenues \$20,363,682*
 - Expenditures \$24,072,467*
- *Excludes transfers

Capital Projects Funds

These funds manage resources which are used exclusively for acquiring school sites, constructing and equipping new school facilities, renovating existing facilities and purchasing specific types of long-term assets. The major revenue sources are proceeds from Special Purpose Local Option Sales Tax for education (E-SPLOST), a one-cent sales tax to help fund capital improvements, including debt repayment for capital projects.

- Revenues \$33,717,177
- Expenditures \$25,703,348
- Net Other Sources (Uses) \$26,405,615

Debt Service Funds

These funds service all debts, mainly principal and interest payments, created as a result of a bond issuance. The major source of revenue for this fund is transfers from E-SPLOST.

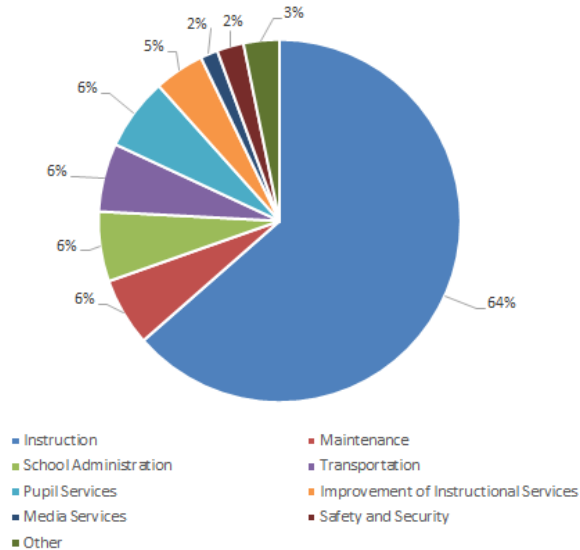
- Revenues \$0
- Expenditures \$26,405,616
- Net Other Sources (Uses) \$26,405,616

How will the General Fund Proposed Budget be Spent?

Functions describe the activity for which a service or material is acquired. Simply put, Functions define “what we do.”

INSTRUCTION (64%)

Instruction includes activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities.



PUPIL SERVICES (6%)

Activities designed to assess and improve the well-being of students and to supplement the teaching process. Activities include guidance, counseling, testing, attendance, social work, health services, etc. Also included are supplemental payments for additional duties such as coaching or supervising extracurricular activities.

IMPROVEMENT OF INSTRUCTIONAL SERVICES, INSTRUCTIONAL STAFF TRAINING AND EDUCATIONAL MEDIA SERVICES (7%)

IMPROVEMENT OF INSTRUCTIONAL SERVICES. Technical and logistical support activities designed to aid teachers in developing the curriculum, preparing and using special curriculum materials, and understanding the various techniques that stimulate and motivate students. These services facilitate, sustain, and enhance instruction techniques.

INSTRUCTIONAL STAFF TRAINING. Activities associated with the professional development and training of instructional personnel. These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of instructional personnel.

EDUCATIONAL MEDIA SERVICES. Activities concerned with directing, managing and operating educational media centers. Included are school libraries, audio-visual services and educational television.

GENERAL ADMINISTRATION, BUSINESS SUPPORT AND CENTRAL SUPPORT SERVICES (3%)

GENERAL ADMINISTRATION. Activities concerned with establishing and administering policy for operating the LUA. These include the activities of the members of the Board of Education. Local activities in interpretation of the laws and statutes and general liability situations are charged here, as are the activities of external auditors. Also recorded here are activities performed by the superintendent, administrative support personnel and deputy, associate, or assistant superintendent having overall administrative responsibility.

BUSINESS SUPPORT SERVICES. Activities concerned with the fiscal operation of the LUA, including budgeting, financial and property accounting, payroll, inventory control, internal auditing and managing funds. Also included are purchasing, warehouse and distribution operations, and printing, publishing and duplicating operations.

CENTRAL SUPPORT SERVICES. Central Office activities other than general administration and business services. Included are personnel services, data processing services, strategic planning including research, development and evaluation on a system-wide basis; and public relations activities, such as writing, editing and other preparation necessary to disseminate information to students, staff and the general public.

SCHOOL ADMINISTRATION (6%)

Activities concerned with overall administrative responsibility for school operations. Included are activities of principals, assistant principals, full-time department chairpersons and clerical staff.

STUDENT TRANSPORTATION SERVICE (6%)

Activities concerned with the conveyance of students to and from school and trips to school activities. These activities include supervision of student transportation, vehicle operation, servicing and maintenance, bus monitoring and traffic direction. Transportation insurance expenditures are charged to this function.

MAINTENANCE AND OPERATION OF PLANT SERVICES (6%)

Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools. Property insurance expenditures are recorded in this function.

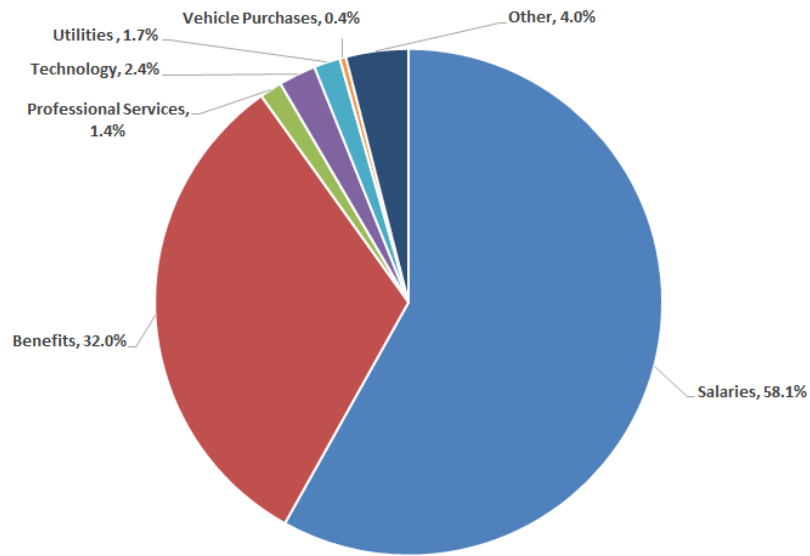
SCHOOL SAFETY AND SECURITY (2%)

Activities concerned with maintaining a safe and secure environment for students and staff. Include costs associated with security plan development and implementation, security monitoring devices, security personnel, security equipment, school crossing guards, school fire alarm and other monitors, and other costs incurred in an effort to ensure the basic security and safety of students and staff.

General Fund by Object

Objects are used to describe the service or commodity obtained as the result of a specific expenditure. Simply put, Objects define “how” we spend our resources, including:

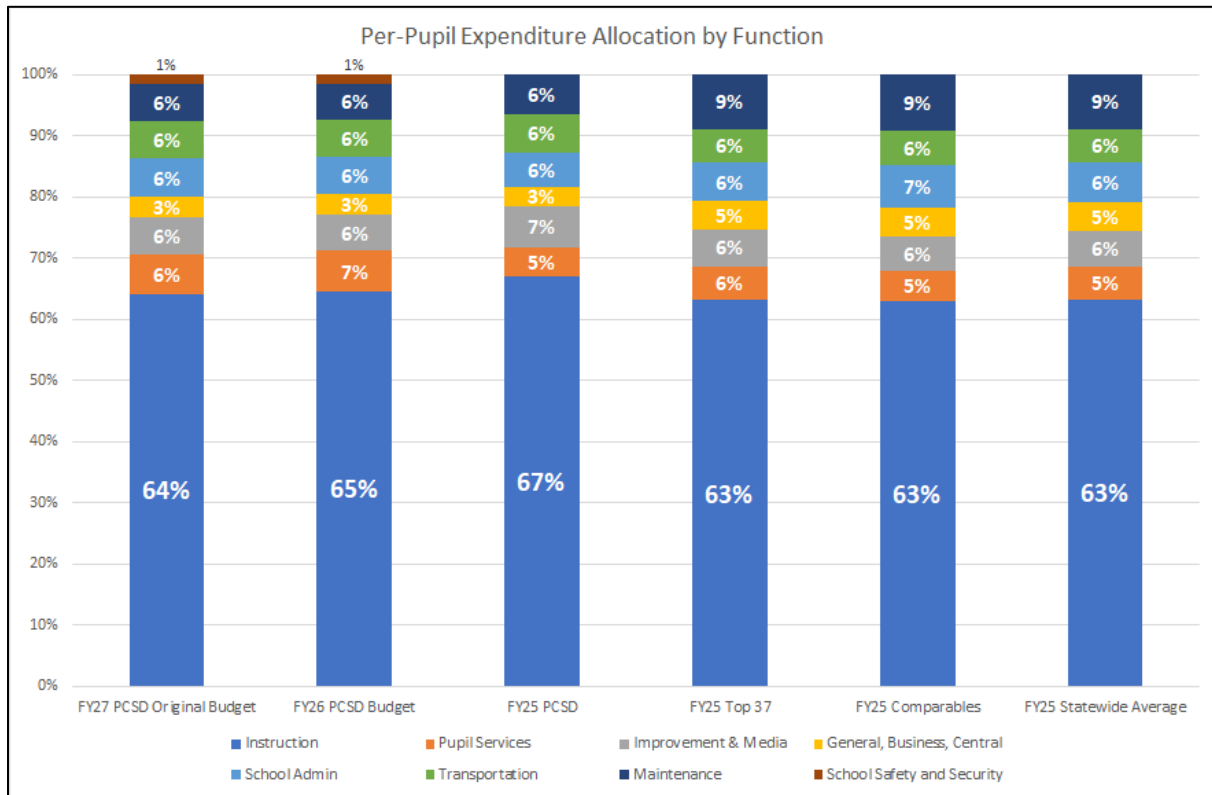
- Salaries
- Benefits
- Professional Services
- Technology-related
- Utilities
- Vehicle Purchases



See the Organization Section for more information on Functions and Objects.

General Fund Proposed Budget Comparison by Function

Functions describe the activity for which a service or material is acquired. Simply put, Functions define “what we do.” The Proposed Budget anticipates 64% of the budget will be spent in the function of Instruction. This is in-line with prior years and exceeds comparable districts and the statewide average.

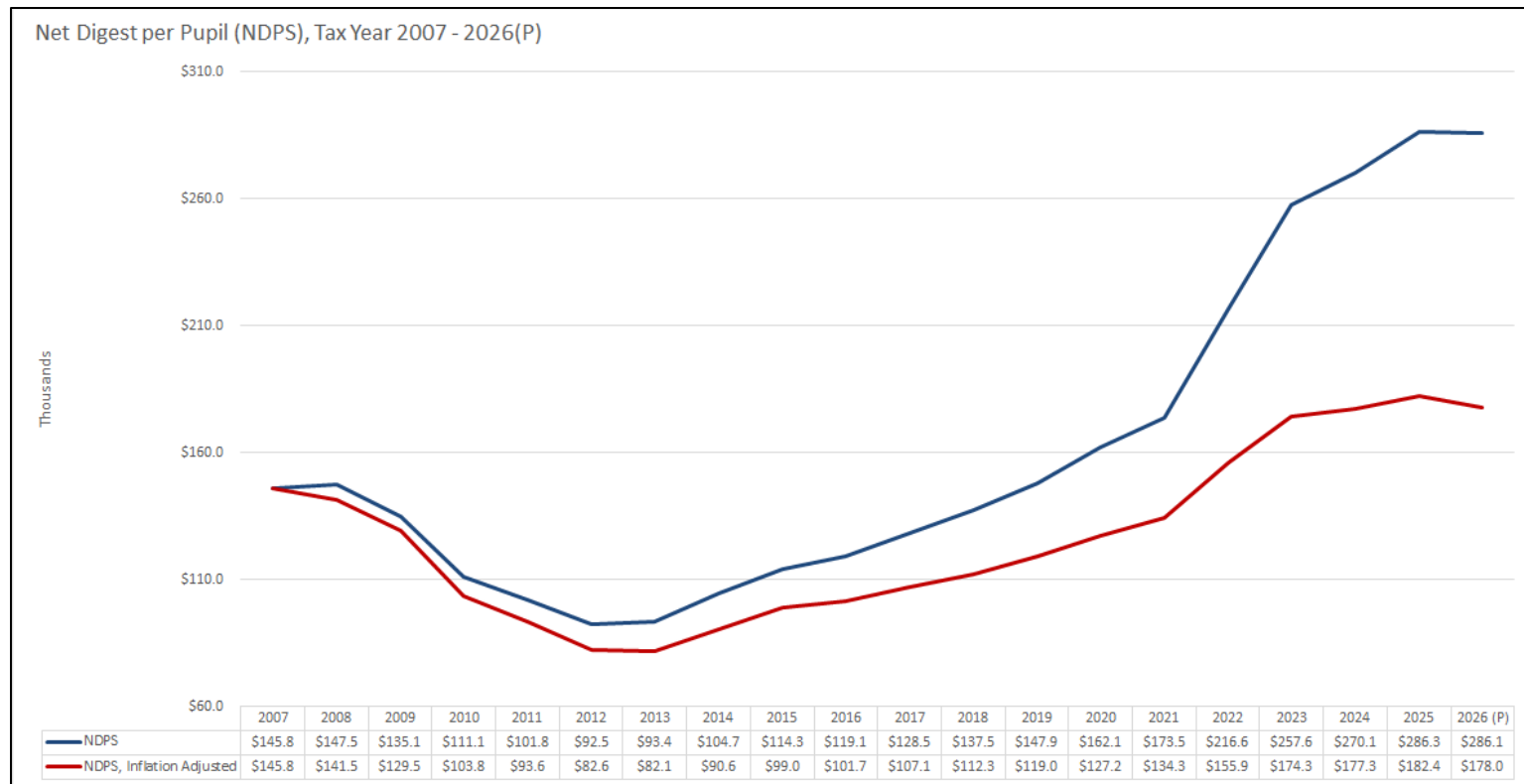


Organization-wide Factors Influencing Decisions

Demographic and Economic Factors

Economic Issues: Tax Digest. The limited commercial and industrial tax base in Paulding County results in a lower net digest per student (“NDPS”), which reduces local funding. In FY2026 (tax year 2025), Paulding County’s NDPS was approximately \$286,000, which was \$100,000 or 26% lower than the average for districts with over 10,000 students (large districts). With a projected enrollment of 30,628 K-12 students and compared to other large districts, this results in a tax digest deficit of \$3.5 billion or \$50.2 million in tax levy (with a 17.800 millage rate).

For the Proposed Budget (tax year 2026), the inflation adjusted NDPS is projected to be \$178.0 thousand, which is \$32.3 thousand or 22.0% greater than the pre-recession high of \$145.8 thousand.



Strategies to Address Economic Factors:

Support Economic Development. The District works with the Board of Commissioners, Economic Development, and current and potential businesses to promote economic development. Examples include:

- CTAE Career Pathways designed for high-demand jobs
- Paulding College and Career Academy
- Representatives on committees with Paulding Chamber of Commerce Board of Directors, Economic Development and Chamber Workforce Development
- Various programs designed to support a strong local workforce, including reality fairs, career fairs, high-demand career day, work-based learning, internships, job shadow day and dual enrollment partnerships

Communication and Engagement. The District routinely engages the community and relevant stakeholders to foster an understanding of the impact of limited commercial and industrial development on the school system. Examples include presentations to the Paulding County Chamber of Commerce, Economic Development and various stakeholder events.

Overview:

With limited commercial and industrial activity, the county's tax base is abnormally dependent on residential properties. In tax year 2025, only 14% of the tax digest was non-residential, compared to a large district average of 35%. The average for comparable districts (8), including Cobb, Cherokee, Richmond, Muscogee, Douglas, Coweta, Carroll and Bartow County was 35%.

In tax year 2025, Paulding County's NDPS was \$286 thousand, which was \$100,000 or 26% lower than the average for districts with over 10,000 students (large districts).

With a projected enrollment of 30,628 K-12 students and compared to other large districts, this results in a tax digest deficit of \$3.5 billion or \$50.2 million in tax levy (with a 17.800 millage rate).

Rank	Digest		
	FY2025 Enrollment	2025 (FY26) % Non-Residential	2025 (FY26) Net Digest per Student
1	Cobb 102,361	Bartow 55%	Bartow \$453,088
2	Cherokee 40,068	Richmond 47%	Coweta \$446,084
3	Avg Comp 34,057	Muscogee 47%	Cherokee \$431,412
4	Avg >10k 32,024	Douglas 42%	Cobb \$430,291
5	Paulding 30,596	Avg >10k 35%	Avg >10k \$386,476
6	Muscogee 27,273	Avg Comp 35%	Avg Comp \$377,190
7	Richmond 26,883	Carroll 33%	Douglas \$312,900
8	Douglas 24,630	Cherokee 32%	Paulding \$285,763
9	Coweta 22,186	Coweta 31%	Richmond \$280,143
10	Carroll 15,751	Cobb 29%	Carroll \$255,341
11	Bartow 13,303	Paulding 14%	Muscogee \$229,259

With its proximity to Atlanta, Paulding County blends attributes of a metropolitan area with a suburban-to-rural lifestyle. The county has a relatively low unemployment rate of 2.9%. However, 66.5% of working residents are employed outside of the county, commuting roughly 30 miles to metro Atlanta or another regional employment center.

Economic and Employment Highlights:

- Unemployment rate of 3.3%.¹
- 67% of residents are employed outside the county.²
- PCSD is the largest employer in Paulding.³
- Only 5% of Paulding land is used for commercial or industrial purposes.⁴
- Paulding's top ten industries are typical for a bedroom community.⁵

¹ Georgia Department of Labor Statistics (Area Labor Profile Updated December 2025) on 3/4/26

² US Census Residence-to-Workplace County Commuting Flows: 2016-2020 on 3/4/26

³ 2025 Comprehensive Annual Financial Report for Paulding County, Georgia

⁴ Georgia Department of Revenue, Consolidated Digests on 3/4/26

⁵ Georgia Department of Labor Statistics (Area Labor Profile Updated December 2025) on 3/4/26

Key Economic Statistics

Top 10 Employers ^A	Count	%	Top 10 Industries (by Employment) ^B	%	Top 10 Tax Payers ^A	%
1) PCSD	4,617	5%	1) Government (Education)	20%	1) Progress Residential	0.84%
2) Wellstar	1,468	2%	2) Retail	17%	2) Greystone	0.75%
3) Paulding County	1,060	1%	3) Healthcare & Social Services	15%	3) Paulding Associates LLC	0.31%
4) Walmart	532	1%	4) Accommodations & Food Services	14%	4) AMH Development	0.29%
5) Publix	375	0%	5) Construction	9%	5) HS Borrower LLC	0.23%
6) Chick-fil-A	375	0%	6) Admin, Supp & Waste Services	5%	6) Macland Homes	0.23%
7) Kroger	368	0%	7) Manufacturing (all)	4%	7) SFR 2020 Borrower LLC	0.22%
8) HES Facilities	300	0%	9) Other Services	3%	8) SMC Greystone LLC	0.22%
9) Metromont Corp	221	0%	8) Professional Services	3%	9) Hiram Pavilion Owner LLC	0.21%
10) Ragsdale Heating & Air	199	0%	10) Wholesale Trade	1%	10) SFR 2019 Borrower LLC	0.21%
Total	9,515	10%		91%	Total	3.51%

Unemployment Rate ^B	%	Commercial/Industrial Land Use ^C	%
Paulding County	3.3%	Paulding County	5%
Douglas County	3.7%	Douglas County	15%
Carroll County	3.3%	Bartow County	7%
Bartow County	3.1%	Coweta County	7%
Cobb County	3.1%		

County Where Employed ^C	%
Paulding	33.5%
Other	66.5%

A) Source: 2025 Comprehensive Annual Financial Report for Paulding County, Georgia

B) Source: Georgia Department of Labor Statistics (Area Labor Profile Updated Dec 2025) on 3.4.26

C) Source: US Census Residence-to-Workplace County Commuting Flows: 2016-2020 on 3.4.26

D) Source: Georgia Department of Revenue Tax Digest Consolidated Summaries on 3.4.26

Demographic Issue: Large number of school-age children per household. Tax digest issues are exacerbated by the high number of school-age children per household in Paulding County, as there is not a correlating increase in funding, because local funding is based on property tax values not the number of school-age children living in the home.

Strategies to Address Demographic Factors:

Communication and Engagement. The District routinely engages the community and relevant stakeholders to address how planning and zoning decisions impact the school system. Examples include the Paulding County Board of Commissioners, Planning & Zoning and other governmental stakeholders.

Overview:

In Paulding County, 18.9% of the population are school age (5-18), compared to a statewide average of 16.5%. As a result, the county has 2.97 persons per household, 13.4% higher than the statewide average of 2.62.

The difference between population and housing-unit percentages is more pronounced in Paulding County than in comparable school districts. As a result, the county has a higher average persons-per-household and school-age percentage than any of the comparable districts.

Population and Housing Highlights:⁶

- Paulding accounts for approximately 1.7% of the population of Georgia. The population has grown approximately 13.2% since the 2020 census.
- Paulding accounts for approximately 1.4% of all housing units in Georgia.
- Persons-per-household are around 13.4% higher than the statewide average.
- School-age children (5-18) account for 18.9% of the county population, compared to the statewide average of 16.5%.

	Paulding County	State of Georgia	%	
Population, July 1, 2025	190,996	11,302,748	1.7%	
Population, 2020 Census	168,661	10,711,908	1.6%	
Change	22,335	590,840		
% Change	13.2%	5.5%		
Housing Units, July 1, 2025	67,587	4,734,436	1.4%	
Building Permits, 2025	1,326	61,196	2.2%	
Persons per Household (2020-2024)	2.97	2.62	13.4%	
Population Age 5 - 18	18.9%	16.5%	2.4%	

⁶ www.census.gov/quickfacts/ on 8/13/26

Housing Statistics⁷

	Population	%	Housing Units	%	Var	Persons per HH	Age 5-18	Persons per HH Age 5-18 %
Paulding County	190,996	1.7%	67,587	1.4%	0.3%	2.97	18.9%	0.56
Bartow County	120,800	1.1%	50,010	1.1%	0.0%	2.75	16.2%	0.45
Douglas County	154,293	1.4%	59,028	1.2%	0.1%	2.81	18.3%	0.51
Carroll County	131,036	1.2%	49,935	1.1%	0.1%	2.75	17.4%	0.48
Coweta County	160,240	1.4%	62,072	1.3%	0.1%	2.70	16.9%	0.46
Cobb County	793,345	7.0%	320,312	6.8%	0.3%	2.59	15.8%	0.41
Cherokee County	299,273	2.6%	113,837	2.4%	0.2%	2.75	15.9%	0.44
<i>Average Comp</i>	<i>276,498</i>	<i>2.4%</i>	<i>109,199</i>	<i>2.3%</i>	<i>0.1%</i>	<i>2.73</i>	<i>16.8%</i>	<i>0.46</i>
Other Comparable Districts:								
Chatham County (10)	311,855	2.8%	143,431	3.0%	-0.3%	2.40	13.6%	0.33
Muscogee County (11)	202,171	1.8%	93,324	2.0%	-0.2%	2.43	17.3%	0.42
Richmond County (13)	206,559	1.8%	94,651	2.0%	-0.2%	2.57	16.1%	0.41
Houston County (14)	178,214	1.6%	74,635	1.6%	0.0%	2.63	18.4%	0.48

Enrollment Factors

Enrollment Issue: Enrollment Growth. For the 10 years ending FY2026, the District had an annual growth rate of 0.7%. From FY2016 to FY2026 enrollment increased 2,130 or 7.5%. FY2026 enrollment decreased 572 or -1.8% to 30,596, and FY2027 projections reflect an enrollment increase of 32 or 0.1% to 30,628. In addition, the District will serve approximately 270 pre-school students.

The current makeup of PCSD students is:

- 45% White
- 32% Black/African American
- 15% Hispanic
- 6% two or more races
- 2% Asian

Source: GaDOE

⁷ <http://www.census.gov/quickfacts> on 8/13/26

Strategies to Address Factors:

Proactive Planning. The District utilizes several planning mechanisms to maintain a proactive (not reactive) approach to enrollment growth. Examples include Facility Advisory Committees, Enrollment/Districting Committee, Five-year Facility Plan and Five-year Technology Plan.

Support Economic Development. The District works with the Board of Commissioners, Economic Development, current and potential businesses to promote economic development (see above).

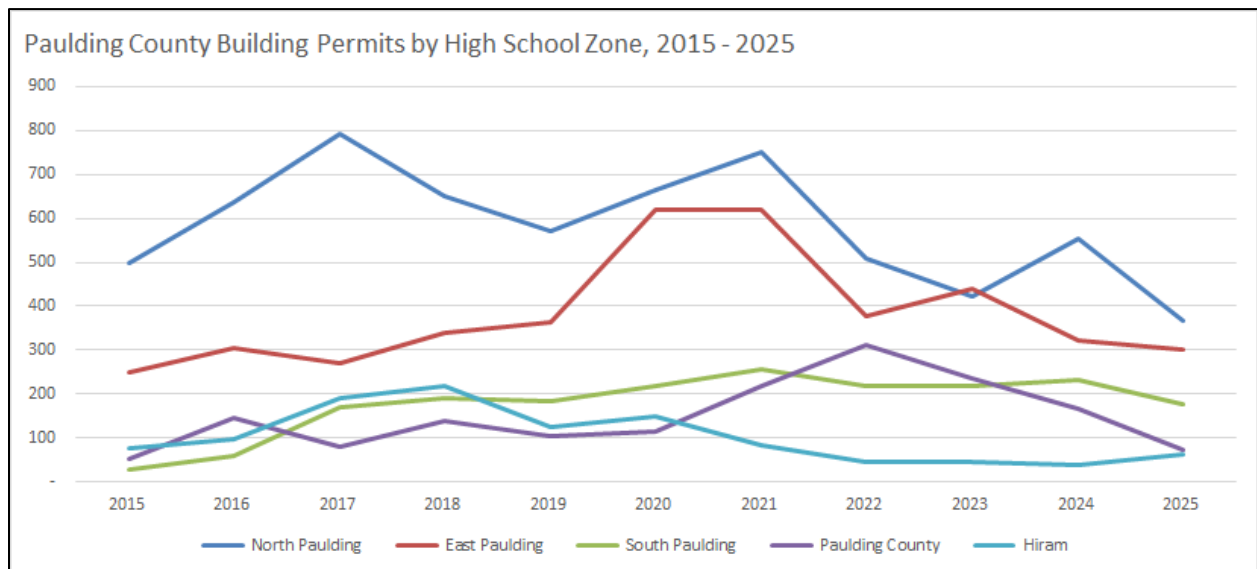
Communication and Engagement. The District routinely engages the community and relevant stakeholders to foster an understanding of the impact of enrollment growth, coupled with limited commercial and industrial development, on the school system (see above).

Overview:

With a projected enrollment of 30,628 students, PCSD is now the 11th largest school district in the State of Georgia (out of 180). As a quintessential bedroom community, with almost 86% of the tax digest held in residential properties, the collapse of the housing market had a devastating impact on the local housing-centric economy, stifling enrollment growth for several years.

In 2015, Paulding County issued only 905 building permits. By 2025, only 982 were issued, with most of the growth clustering around North and East Paulding High Schools.

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
North Paulding	497	636	792	649	570	664	750	510	421	555	367
East Paulding	251	304	269	340	365	620	621	378	441	323	300
South Paulding	29	60	170	190	184	219	258	219	219	231	178
Paulding County	53	146	81	137	105	113	217	311	235	165	74
Hiram	75	96	189	218	124	148	82	44	44	39	63
Total	905	1,242	1,501	1,534	1,348	1,764	1,928	1,462	1,360	1,313	982



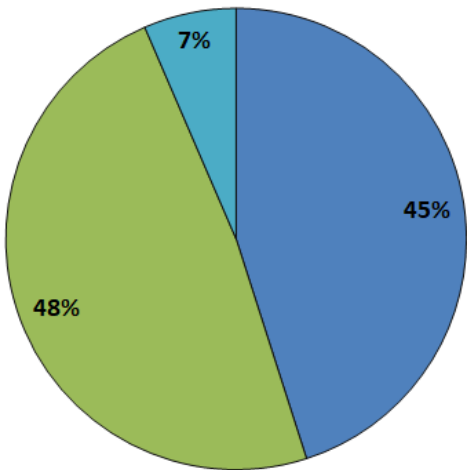
Funding Factors

Funding Issues:

Low Wealth. Despite favorable employment, income and free-and-reduced lunch statistics, PCSD is considered a low wealth school system due to a limited commercial and industrial tax base and the large number of school-age children per household. With approximately 59% of revenue coming from State sources (compared to a statewide average of 48%) the District is highly susceptible to changes in State funding, including austerity reductions, Equalization Grant funding and changes in the Quality Basic Education (QBE) methodology. PCSD will receive \$38.1 million in Equalization Grant funding in FY2027 (the fifth highest award statewide). Based on FY2025 comparative data, the most recent information available, PCSD continues to be heavily dependent on the Equalization Grant, which accounted for 7.0% of per-pupil revenue, compared to a statewide percentage of only 4.0%.

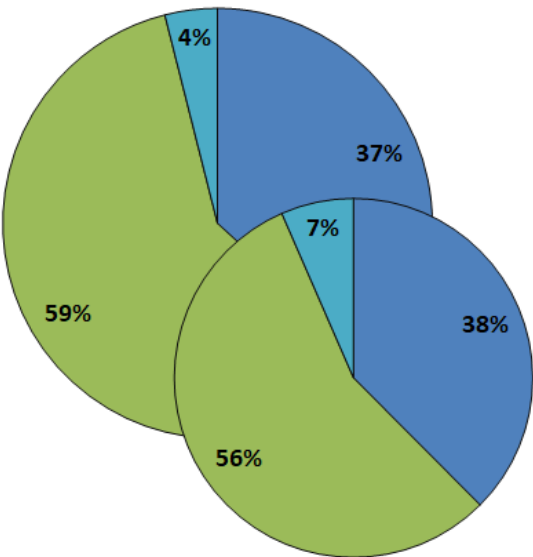
FY2025 Statewide Revenue Sources

Local Revenue State Revenue Federal Revenue

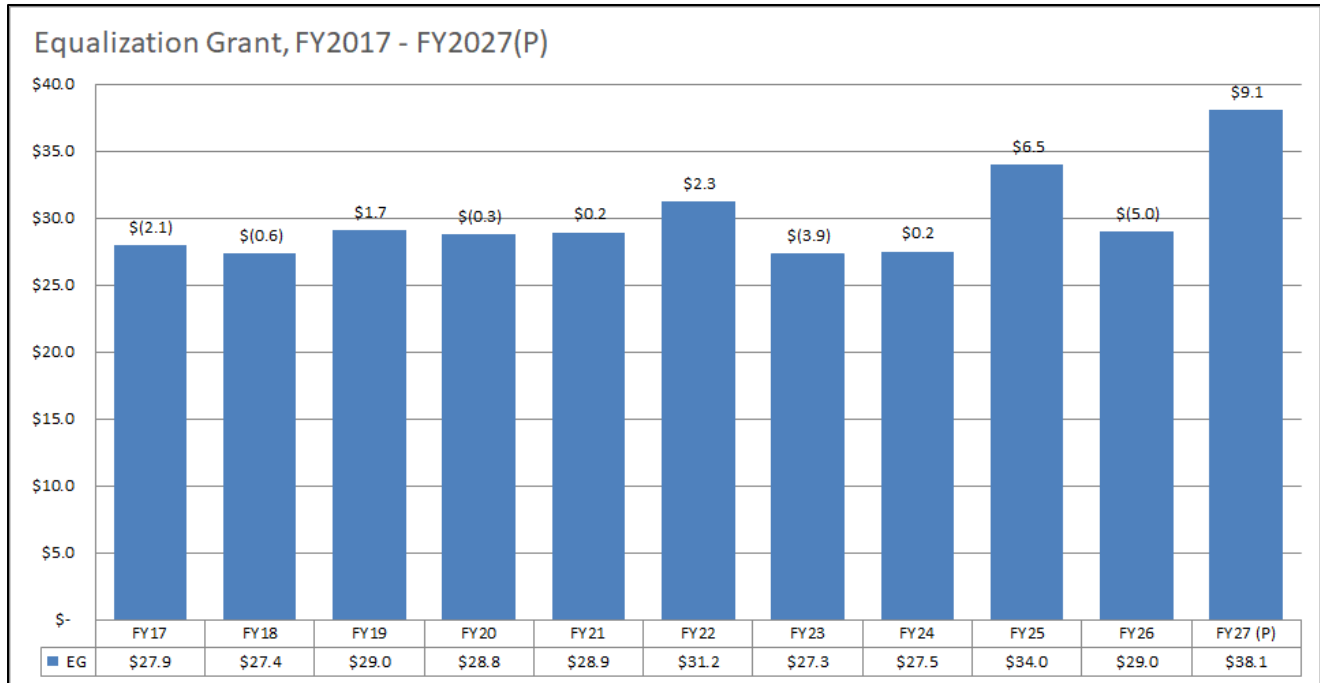


FY2025 PCSD Revenue Sources

Local Revenue State Revenue Federal Revenue



FY2024



Millage Rate Changes. Changes to the millage rate impact both local revenue and the Equalization Grant formula. Generally, reductions in the millage rate will result in a reduction of the grant award. Property Taxes (Ad Valorem) are expected to increase \$0.6 million or 0.4% in FY2027. This compares to FY2025 and FY2026 increases of 3.7% and 3.6%, respectively.

Paulding County School District Fiscal Year Budget

2027

What Makes Paulding County School District Funding Unique?

		Unique Feature	How does that impact funding?	Measurement	Rankings	
Demographic and Economic Factors	Local Funding Low Wealth	Paulding County has a limited commercial and industrial tax base. In fact, only 14% of the tax digest is non-residential.	Less local funding due to a lower net tax digest per student (NDPS) and a slightly below-average millage rate.	NDPS is \$100,000 or 26% lower than the average large district in Georgia. On average, 35% of the large district tax digest is non-residential. ^a	26 out of 37 large districts or 85 out of 180 total districts in Local Revenue per Student ^b	22 out of 37 large districts or 115 out of 180 total districts in Total Revenue per Student ^b
		PCSD does not compensate for a limited tax base by inflating the millage rate.		17.675 millage rate compared to a large district average of 17.299. ^a		
		Paulding County has a large number of school-age children per household.	Less local funding because funding is based on property tax values not the number of school-age children living in the home.	13.4% more persons-per-household than the state average, specifically school-age children. ^c		
	State/Federal Funding	PCSD is highly dependent on state funding sources, especially related to unfunded mandates.	Highly susceptible to changes in state funding , including austerity reductions, Equalization Grant funding and changes in the Quality Basic Education (QBE) formula.	Approximately 59% of PCSD revenue comes from state sources, compared to a statewide average of 48%. ^b	7 out of 37 large districts or 91 out of 180 total districts in State Revenue per Student ^b	
		PCSD is one of the largest recipients of equalization.		7% of total General Fund revenue comes from the Equalization Grant. ^b	5 out of 37 large districts or 180 total districts in Equalization ^b	
		PCSD has relatively low Title I funding.	Less Federal funding. Low wealth school districts typically have a higher percentage of Title I schools. This also impacts other funding allocations that are allocated based on Title I funding.	While PCSD ranks 5th in equalization funding (an indication of low wealth), it ranks 161 out of 180 in Title I funding per pupil. No other school district in Georgia has a greater disparity between equalization and Title I funding. ^d	30 out of 37 large districts or 161 out of 180 total districts ^d	
		PCSD has relatively low free-and-reduced lunch participation.	Less Federal funding. Low wealth school districts typically have a higher percentage of free-and-reduced lunch. This also impacts other funding allocations like the IDEA grants (ESEP).	According to the US Census, Paulding County had a poverty percentage of 8.7% in 2024, 171 out of 180 total districts. The FY26 free-and-reduced lunch percentage was 49.9%, compared to a statewide average 68.6%.	30 out of 37 large districts ^b	
Enrollment Factors		As a result of the extraordinary number of residential housing permits issued, PCSD is one of the fastest growing school districts in the state.	With a limited non-residential tax base, the quantity and value of new residential construction is critical. Typically, property taxes from new residential construction does not support the additional enrollment.	3-year average annual growth rate for FY23-FY26 was -0.8%, compared to a large district rate of -0.8%. FY27 enrollment is projected to increase by 32 students or 0.1%. ^b	11 out of 37 large districts and 180 total districts ^b	
		PCSD has a high percentage of students in a Exceptional Students Educational Program (ESEP).	FY25, the average additional cost per ESEP student was \$3,933 or 34.4% (including Local, State and Federal sources).	In FY26, 16.6% of PCSD students were ESEP, compared to a large district average of 14.0%. This contributes to PCSD's low weighted NDPS (based on ESEP participation). ^b	5 out of 37 large districts and 27 out of 180 total districts ^b	
E-SPOST		Paulding County has a limited commercial and industrial tax base. In fact, only 14% of the tax digest is non-residential.	Drastically reduces the amount of E-SPOST collections available to fund capital projects, including buildings, infrastructure, and technology.	PCSD currently collects only \$0.56 for every \$1.00 collected on average by our neighboring school districts, including Cherokee, Cobb, Bartow, and Douglas Counties. Considering Debt Service, PCSD is only \$0.32 for every \$1.00. ^e		

Sources:

^a Georgia Department of Revenue, Consolidated Tax Digest Summaries

^b Georgia Department of Education Enrollment (Data & Reporting) on 1/7/26, Revenue/Expenditures Reports and QBE Earnings (Data & Reporting, Financial Review)

^c www.census.gov/quickfacts on 8/13/26

^d Georgia Department of Education Title I (Offices & Divisions, Title Programs) and Free-and-Reduced Lunch (Data & Reporting),

^e Georgia Tax Center (FY2025 dates 8/1/24 through 7/31/25)

Terms:

Large Districts are school districts with enrollment equal to or greater than 10,000

Net Tax Digest is the Paulding County Tax Assessor's summary of the projected taxable value of all commercial, industrial and residential property in the school district, net applicable exemptions.

Net Digest per Student (Weighted NDPS) is the NDPS weighted by participation in ESEP programs, lowering wealth-per-student.

Weighted Net Digest per Student (NDPS) is the next tax digest divided by the enrollment.

ESEP stands for Exceptional Students Educational Programs or special education.

Persons per household, or average household size, is obtained by dividing the number of persons in households by the number of households. A household includes all the persons who occupy a housing unit as their usual place of residence.

Millage Rate is the ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value established by the governing authority each fiscal year.

QBE or Quality Basic Education reflects funding allotted by the State on the basis of "Weighted" FTE (Full-time Equivalent students) to the local school system.

Strategies to Address Factors:

Legislative Advocacy.



**PAULDING COUNTY
SCHOOL DISTRICT**

2026

LEGISLATIVE PRIORITIES

BOARD OF EDUCATION

Theresa Lyons - District 1
Nicholas Chester - District 2
Adam Clayton - District 3
Deborah Collett - Chair - District 4
Trudy Sower - District 5
Dan Nolan - District 6
Jeff Fuller - Vice Chair - At Large
Steve Barnette - Superintendent of Schools

**2026 PAULDING COUNTY
LEGISLATIVE DELEGATION**

SENATE DISTRICT 30
SEN. TIMOTHY BEARDEN
121-F STATE CAPITOL
ATLANTA, GA 30334
404-463-5257

SENATE DISTRICT 31
SEN. JASON ANAVITARTE
323-A CLOB
ATLANTA, GA 30334
404-656-0085
jason.anavitarte@senate.ga.gov

HOUSE DISTRICT 16
REP. TREY KELLEY
504-G CLOB
ATLANTA, GA 30334
404-656-0188
trey.kelley@house.ga.gov

HOUSE DISTRICT 17
REP. MARTIN MOMTAHAN
501-A CLOB
ATLANTA, GA 30334
404-656-0178
martin.momtahan@house.ga.gov

HOUSE DISTRICT 18
REP. TYLER PAUL SMITH
408-C CLOB
ATLANTA, GA 30334
404-657-1803
tyler.smith@house.ga.gov

HOUSE DISTRICT 19
REP. JOSEPH GULLETT
501-D CLOB
ATLANTA, GA 30334
404-656-0178
joseph.gullett@house.ga.gov

HOUSE DISTRICT 64
REP. KIMBERLY NEW
612-F CLOB
ATLANTA, GA 30334
404-656-0178
kimberly.new@house.ga.gov

Student Growth & Academic Achievement

Literacy Coaches:
To ensure the long-term success of the Georgia Early Literacy Act, fully fund one literacy coach position for every elementary, middle, and high school, and establish a mechanism for providing stipends for ongoing, mandatory teacher literacy training.

Georgia Pre-K
Expand access to Georgia's Pre-K program and align its teacher salary schedule with K-12 educators to ensure more children enter kindergarten ready to learn.

Student-Counselor Ratio
To support state workforce development goals, lower the state-funded student-to-counselor ratio to 1:250, ensuring that all middle and high school students receive individualized advisement for academic pathways, career exploration, and post-secondary planning.

Safety, Security & Wellness

Armed Professional at Every School
Advocate for dedicated line-item funding for an armed P.O.S.T. certified school safety professional at every PCSD school.

Fund Safety Initiatives
Continue to support programs and line-item funding for safety initiatives, including school bus safety, cybersecurity and cyber safety initiatives to protect PCSD students and staff.

Mental Health
Promote increased and dedicated funding for PCSD student mental health programs, school counselors, social workers, and other mental health professionals.

Chronic Absenteeism
To combat chronic absenteeism and its impact on learning, establish a state-funded grant program to implement a multi-tiered attendance support framework that utilizes Attendance Specialists for prevention and early intervention and School Social Workers for intensive family case management.

Sidewalks & Crosswalks
Require municipalities and counties to construct and adequately maintain sidewalks and crosswalks on public roadways adjacent to a public school, with schools held to the same standard on their own grounds.

Funding & Resources

Modernize QBE
Support efforts to modernize the Quality Basic Education (QBE) Act by including annual inflation adjustments, updating cost drivers such as technology, transportation, and student support services, and adding socioeconomic and demographic factors to more accurately reflect the true costs of public education in Paulding County, while recognizing the limited availability of local funding.

Poverty Funding
Expand Student Poverty Funding eligibility and funding to be allocated at the school level and to include PCSD.

Capital Improvements
Champion legislation that would provide funding for capital improvements for large, fast-growing, and low-wealth school districts like PCSD.

Unfunded Mandates
Require fiscal notes for education-related legislation that impact district funding and oppose unfunded mandates and/or indirect obligations that place a disproportionate burden on local taxes.

Teacher & Employee Support

Strengthen Teacher Pipeline
Support programs, funding, and incentives, including the protection of the Teachers Retirement System (TRS), to strengthen the teacher pipeline. This includes flexibility for return-to-work programs, as well as efforts to recruit, train, mentor, and retain quality educators.

Support Services
When addressing the teacher pipeline, advocate for and support programs, funding, and incentives for support services at PCSD, including classified employees.

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Please note: Paulding County School District is one of the largest, fastest-growing and low-wealth school districts in Georgia, highly dependent on and vulnerable to legislative changes, including changes in State funding.

Support Economic Development. The District works with the Board of Commissioners, Economic Development, current and potential businesses to promote economic development (see above).

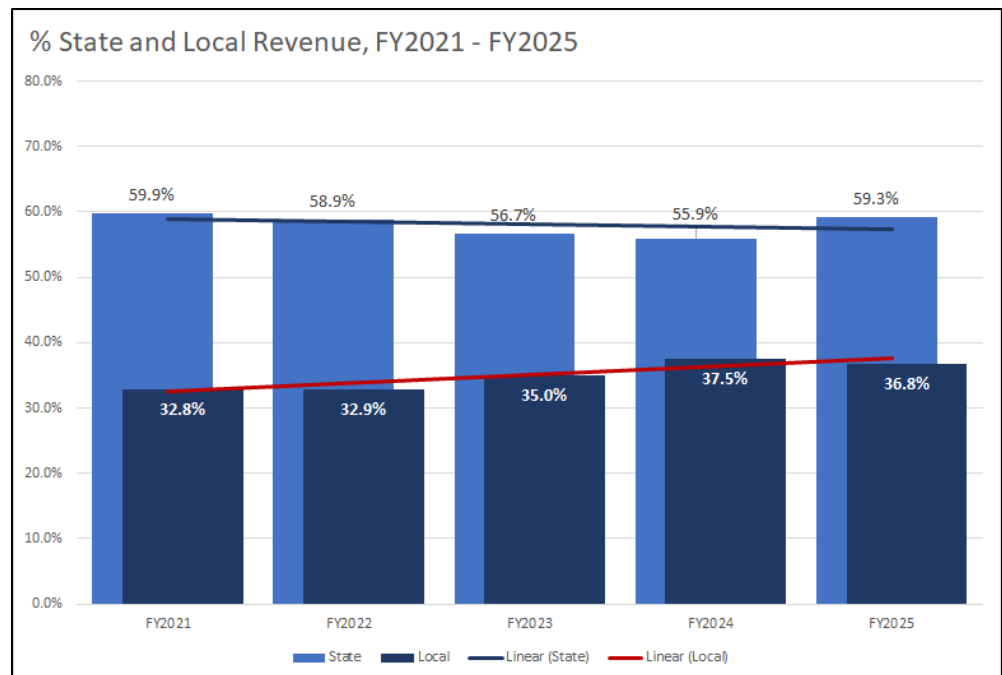
Communication and Engagement. The District routinely engages the community and relevant stakeholders to foster an understanding of the impact of enrollment growth, coupled with limited commercial and industrial development, on the school system (see above).

Overview:

Median household income (in 2024 dollars) for Paulding County and Georgia were \$98,031 and \$77,353, respectively.⁸ Often cited as an indicator for wealth, as of October 2025, 49.9% of Paulding County students are eligible for free and reduced meals, compared to a statewide average of 68.6%.⁹ Driven by lower housing costs and its proximity to metro Atlanta, Paulding County is a growing community. Population rose from 168,661 residents in 2020 to 190,996 in 2025, an increase of 13.2% compared to only 5.5% statewide.

Regardless of these positive attributes, PCSD is considered a low wealth school system due to a limited commercial and industrial tax base and the number of school-age children per household. With approximately 59% of revenue coming from State sources (compared to a statewide average of 48%) the District is highly susceptible to changes in State funding, including austerity reductions, Equalization Grant funding and changes in Quality Basic Education (QBE) methodology. The Equalization Grant, which is designed to support low wealth districts like PCSD, will provide \$38.1 million in funding during FY2027.

For FY2025, the most current data available, local sources were only 36.8% of PCSD per pupil revenue, compared to a statewide average of 59.3%. While local revenue has risen (from 32.8% in FY2021), PCSD continues to lag well behind the statewide average.



⁸ www.census.gov/quickfacts/ on 8/13/26

⁹ Georgia Department of Education October 2025

Operating Factors

Issue: Rising Cost of Human Capital. With around 90% of PCSD's budget focused on salaries and benefits, the rising cost of human capital is a major factor bearing on the District's future. These rising costs include, but are not limited to, the Teachers Retirement System (TRS) and State Health Benefit Plan, which have seen unprecedented increases over the past few years. As the demand for highly qualified teachers increases, the District must remain competitive in compensation and benefits.

Strategies to Address Factors:

Legislative Advocacy. The District communicates legislative priorities each school (funding) year. FY2026 priorities included advocacy for the cost of human capital, including:

- Support programs, funding, and incentives, including the protection of the Teachers Retirement System (TRS), to strengthen the teacher pipeline at PCSD.
- When addressing the teacher pipeline, also advocate for and support programs, funding, and incentives for support services at PCSD, including classified employees.
- Advocate for dedicated line-item funding for an armed P.O.S.T. certified school safety professional at every PCSD school.

Position Control: PCSD maintains a robust position allotment and control process.

Overview:

The Proposed Budget will begin with 3,740 General Fund budgeted positions, around 91% of all positions. Salaries, benefits and professional services account for almost 92% of the budget proposal, which is consistent with most school districts in Georgia. A continued priority for FY2027 is improving teacher retention and compensation, as teachers are the lifeblood of the District and have the most direct connection to student achievement. Due to an increase of \$5.7 million in benefit costs and only an increase of \$4.8 million in revenue for FY2027, a salary increase was not obtainable for all employees. However, we were still able to maintain a full "step" increase in the proposed budget.

Revenues and Expenditures for all Funds

The following table provides a summary of beginning fund balance, budget forecasts for revenues and expenditures, and ending fund balance by Fund for the proposed budget.

Fund Category	Beginning Fund			Ending Fund
	Balance	Revenue	Expenditures	Balance
General	\$ 63,739,066	\$ 450,464,841	\$ 450,464,841	\$ 63,739,066
Special Revenue	7,622,739	24,536,432	\$ 24,445,583	\$ 7,713,588
School Nutrition	8,182,759	21,280,976	\$ 24,989,761	\$ 4,473,974
Capital Projects	56,198,858	33,717,177	\$ 52,108,963	\$ 37,807,072
Debt Service	9,186,460	26,405,616	\$ 26,405,616	\$ 9,186,460
Total	\$ 144,929,882	\$ 556,405,042	\$ 578,414,763	\$ 122,920,160

Significant Changes

In the following table, General Fund salaries decreased \$3.2 million due to a loss of 527 students in FY2026. However, benefits are expected to increase \$5.7 million due to \$3.5 million increase in State Health Insurance with no additional funds from the state to help cover the cost for classified employees. Additionally, there was a \$2.2 million increase for Teacher Retirement due to a 1.9% increase in rates. Other expenditures are increasing by \$2.6 million due to moving computer purchases back to the General Fund. In FY2026, \$3.1 million in computer purchases were reclassified to Capital Projects Fund. General fund revenue is \$4.8 million due to a \$9.1 million increase to the Equalization Grant. However, QBE funding is expected to decrease by \$5.1 million due to the two-year enrollment decline experienced in FY2025 and FY2026.

School Nutrition Fund expenditures are anticipated to be \$2.0 million greater than the current year. This increase is due to opening Crossroads Elementary School in FY2027. This will include 7 new allotments for cafeteria personnel, kitchen equipment purchases, and café tables and chairs.

The Proposed Budget reflects a decrease of \$47.0 million for Capital Project expenditures due to the completion of the new Crossroads Elementary School totaling \$34.1 million in FY2026. The decrease of \$18.4 million in Capital Projects fund balance is the result of the bond issuance in FY2025 and using those funds for the various capital projects that span multiple fiscal years.

The Proposed Budget reflects a 66.1% increase in Debt Service fund expenditures due to the first principal payment of the 2025 General Obligation bond.

Historical and Budget Forecast for all Funds

The following tables provide a summary of historical revenues, expenditures and ending fund balance by Fund.

Funds Summary of Revenue

Funds (Category)	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Current Year	FY2027 Approved	Variance	%
General	\$ 365,278,499	\$ 411,426,715	\$ 442,862,936	\$ 450,222,262	\$ 450,464,841	\$ 242,579	0.1%
Special Revenue	41,299,869	37,592,199	27,611,313	22,899,498	24,510,152	1,610,654	7.0%
School Nutrition	19,112,122	20,421,067	19,901,149	19,796,042	20,363,682	567,640	2.9%
Capital Projects	39,023,531	39,369,998	104,009,333	40,554,166	33,717,177	(6,836,988)	-16.9%
Debt Service	96	113,240	181,932	136,823	-	(136,823)	-100.0%
Total	\$ 464,714,118	\$ 508,923,220	\$ 594,566,662	\$ 533,608,790	\$ 529,055,852	\$ (4,552,938)	-0.9%

Funds Summary of Expenditures

Funds (Category)	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Current Year	FY2027 Approved	Variance	%
General	\$ 356,313,109	\$ 397,589,500	\$ 433,006,219	\$ 440,970,409	\$ 450,464,841	\$ 9,494,432	2.2%
Special Revenue	40,855,236	37,629,641	26,680,030	21,548,102	24,419,303	2,871,201	13.3%
School Nutrition	18,709,849	20,604,173	21,382,915	22,026,277	24,072,467	2,046,190	9.3%
Capital Projects	24,599,699	72,069,782	59,249,748	72,700,646	25,703,348	(46,997,298)	-64.6%
Debt Service	13,831,283	13,784,342	13,783,426	15,899,806	26,405,616	10,505,810	66.1%
Total	\$ 454,309,176	\$ 541,677,438	\$ 554,102,338	\$ 573,145,239	\$ 551,065,574	\$ (22,079,665)	-3.9%

Summary of Ending Fund Balances

Funds (Category)	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Current Year	FY2027 Approved	Variance	%
General	\$ 48,586,602	\$ 58,844,343	\$ 62,397,980	\$ 63,739,066	\$ 63,739,066	\$ 0	0.0%
Special Revenue	5,427,492	5,340,059	6,271,342	7,622,739	7,713,588	90,850	1.2%
School Nutrition	12,077,866	11,894,761	10,412,995	8,182,759	4,473,974	(3,708,785)	-45.3%
Capital Projects	107,341,865	58,886,259	96,160,806	56,198,858	37,807,072	(18,391,785)	-32.7%
Debt Service	3,322,400	9,036,584	9,223,207	9,186,460	9,186,460	-	0.0%
Total	\$ 176,756,224	\$ 144,002,006	\$ 184,466,331	\$ 144,929,882	\$ 122,920,160	\$ (22,009,722)	-15.2%

* Includes Other Sources (Uses)

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The following tables provide a summary of budget forecasts for revenues, expenditures and ending fund balance by Fund.

Summary of Revenue Budget Forecasts

Funds (Category)	FY2027 Proposed	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast
General	\$ 450,464,841	\$ 457,535,780	\$ 461,098,731	\$ 464,733,726
Special Revenue	24,510,152	22,354,288	22,426,101	22,498,632
School Nutrition	20,363,682	20,551,100	20,648,286	20,655,472
Capital Projects	33,717,177	39,231,575	39,946,053	40,675,894
Debt Service	-	-	-	-
Total	\$ 529,055,852	\$ 539,672,742	\$ 544,119,172	\$ 548,563,724

Summary of Expenditure Budget Forecasts

Funds (Category)	FY2027 Proposed	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast
General	\$ 450,464,841	\$ 454,035,780	\$ 457,598,731	\$ 461,233,726
Special Revenue	24,419,303	22,354,288	22,426,101	22,498,632
School Nutrition	24,072,467	21,969,139	22,092,126	22,267,568
Capital Projects	25,703,348	37,967,176	31,264,724	28,958,519
Debt Service	26,405,616	23,031,815	23,045,349	23,055,126
Total	\$ 551,065,574	\$ 559,358,198	\$ 556,427,031	\$ 558,013,571

Summary of Ending Fund Balance Forecasts

Funds (Category)	FY2027 Proposed	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast
General	\$ 63,739,066	\$ 63,739,066	\$ 63,739,066	\$ 63,739,066
Special Revenue	7,713,588	7,713,588	7,713,588	7,713,588
School Nutrition	4,473,974	3,055,935	1,612,096	0
Capital Projects	37,807,072	19,539,656	8,675,636	837,885
Debt Service	9,186,460	9,186,460	9,186,460	9,186,460
Total	\$ 122,920,160	\$ 103,234,705	\$ 90,926,845	\$ 81,476,998

* Includes Other Sources (Uses)

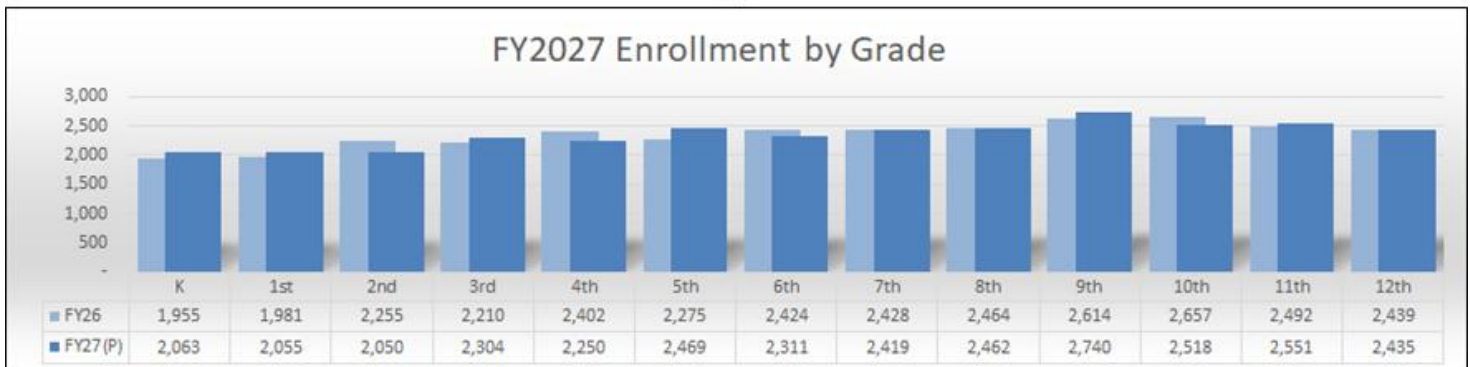
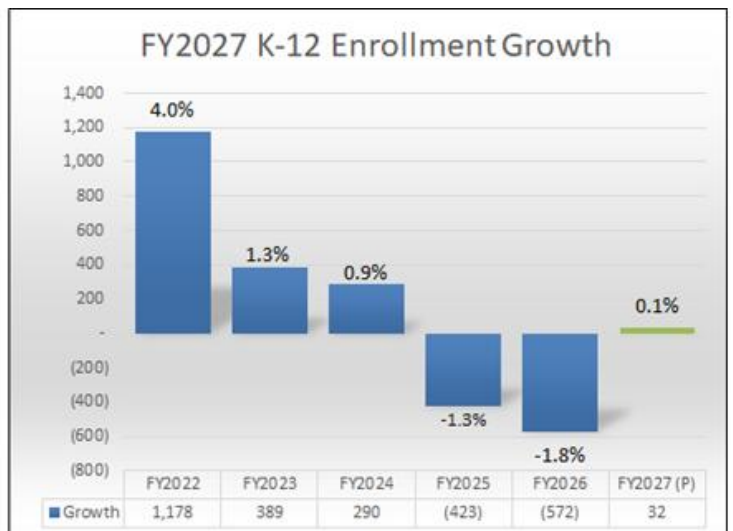
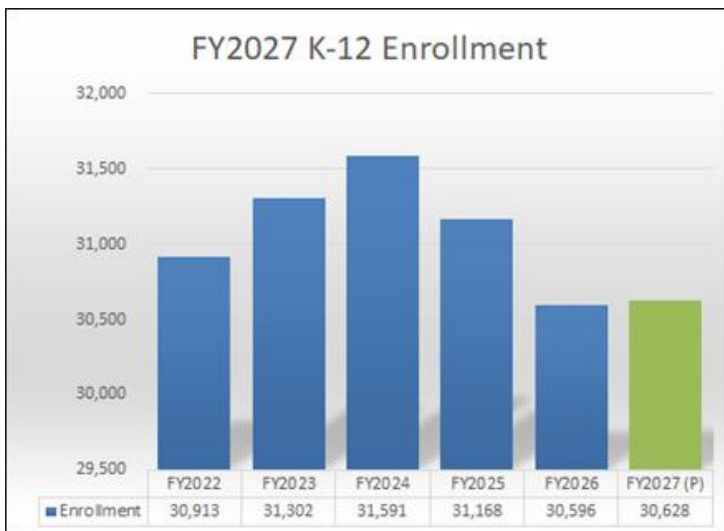
*Includes Other Sources (Uses) refers to Transfers-Ins/Outs, which is shown in detail in the financial section.

Executive Summary: Informational

Student Enrollment Trends and Forecast

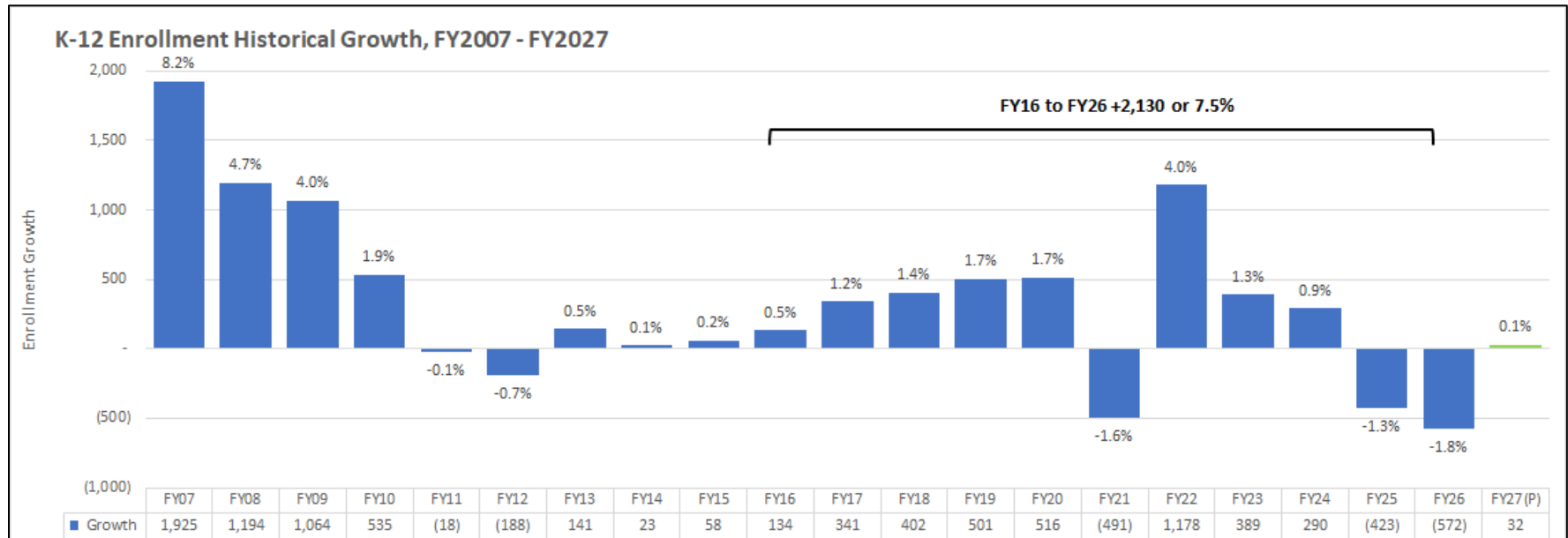
The District is projected to educate 30,628 students in the Proposed Budget year (school year 2026-2027), an increase of 32 students or 0.1%. Due to changes in educational environments, the District Plans to educate 290 students in a digital learning environment and 30,338 face-to-face.

- Elementary School Growth: 13,191 Students an Increase of 113 or 0.9%
- Middle School Growth: 7,192 Students a Decrease of 124 or -1.7%
- High School Growth: 10,244 Students an Increase of 42 or 0.4%



Historical Enrollment Growth

For the 10 years ending FY2026, the District had an annual growth rate of 0.7%. FY2016 to FY2026 enrollment increased 2,130 or 7.5% even with an anomaly in FY2021 because of the COVID-19 pandemic. 2022 enrollment grew 4.0%, the largest growth rate in a decade. 2027 is projected to increase by 32 students or 0.1% with both digital learning and face-to-face instruction.



Student Enrollment for Eight Years

See the following *FY2027 Projection Summary Report*, which includes the following:

- Three years of enrollment history
- Current year enrollment
- Proposed Budget year enrollment projection
- Three years of enrollment forecasts

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FY2027 Projection Summary Report

Elementary Schools

	2022	2023	2024	2025
34 Abney Elementary	1,195	1,247	1,271	1,304
20 Allgood Elementary	872	809	831	800
23 Baggett Elementary	606	586	571	544
31 Burnt Hickory Elementary	1,082	1,039	1,040	989
38 Crossroads Elementary	-	-	-	-
2 Dallas Elementary	485	497	494	512
26 Dugan Elementary	615	647	631	613
3 Hiram Elementary	743	794	768	765
33 Hutchens Elementary	649	633	642	612
5 McGarity Elementary	601	586	600	571
18 Nebo Elementary	614	699	818	843
6 New GA Elementary	391	423	343	334
15 Northside Elementary	633	627	603	609
16 Panter Elementary	519	508	529	505
25 Poole Elementary	448	464	481	453
32 Ragsdale Elementary	605	582	624	616
19 Roberts Elementary	635	657	633	641
24 Russom Elementary	940	921	961	962
14 Shelton Elementary	1,383	1,417	1,397	1,371
8 Union Elementary	471	463	398	344
All Total Elementary	13,487	13,599	13,635	13,388

Middle Schools

	2022	2023	2024	2025
27 Austin Middle	783	792	811	782
17 Dobbins Middle	611	532	556	531
9 East Paulding Middle	882	858	869	630
10 Herschel Jones Middle	804	807	809	728
22 Moses Middle	878	907	929	921
29 McClure Middle	1,511	1,536	1,499	834
36 Ritch Middle	700	755	718	690
35 Scoggins Middle	743	760	776	809
11 South Paulding Middle	473	481	509	507
37 Crossroads Middle	-	-	-	908
All Total Middle School	7,385	7,428	7,476	7,340

High Schools

Note: Includes AltEd

	2022	2023	2024	2025
12 East Paulding High	1,893	1,905	1,904	1,985
21 Hiram High	1,458	1,468	1,503	1,460
30 North Paulding High	2,836	2,986	3,052	3,015
13 Paulding County High	1,932	2,005	2,116	2,099
28 South Paulding High	1,922	1,911	1,905	1,881
All Total High School	10,041	10,275	10,480	10,440

Total Enrollment

	2022	2023	2024	2025
Total	30,913	31,302	31,591	31,168

Current Year

2025-2026			
Rank	2026	Var	% Var
1	1,310	6	0.5%
6	785	(15)	-1.9%
14	527	(17)	-3.1%
4	920	(69)	-7.0%
20	-	-	0.0%
16	486	(26)	-5.1%
10	617	4	0.7%
7	727	(38)	-5.0%
11	592	(20)	-3.3%
13	554	(17)	-3.0%
5	813	(30)	-3.6%
18	347	13	3.9%
12	588	(21)	-3.4%
15	495	(10)	-2.0%
17	459	6	1.3%
9	626	10	1.6%
8	663	22	3.4%
3	942	(20)	-2.1%
2	1,286	(85)	-6.2%
19	341	(3)	-0.9%
19	13,078	(310)	-2.3%

FY2027 Projection

2026-2027		
2027	Growth	% Var
1,067	(243)	-18.5%
750	(35)	-4.5%
510	(17)	-3.3%
910	(10)	-1.0%
667	667	0.0%
313	(173)	-35.6%
618	1	0.2%
740	13	1.8%
604	12	2.0%
578	24	4.4%
837	24	3.0%
367	20	5.8%
637	49	8.3%
499	4	0.8%
425	(34)	-7.4%
623	(3)	-0.5%
809	146	22.0%
921	(21)	-2.2%
979	(307)	-23.9%
337	(4)	-1.3%
13,191	113	0.9%

Three-Year Forecast

2028	2029	2030
1,072	1,077	1,082
716	684	654
493	477	461
901	891	882
667	667	667
297	282	268
620	622	623
754	768	782
616	628	640
604	630	658
862	888	914
389	411	435
689	746	808
503	507	511
431	436	442
620	616	613
837	865	895
900	880	861
918	861	808
332	328	324
13,220	13,266	13,328

2025-2026			
Rank	2026	Var	% Var
5	742	(40)	-5.1%
9	508	(23)	-4.3%
8	593	(37)	-5.9%
7	707	(21)	-2.9%
1	996	75	8.1%
3	821	(13)	-1.6%
6	731	41	5.9%
4	800	(9)	-1.1%
9	508	1	0.2%
2	910	2	0.0%
10	7,316	(24)	-0.3%

2026-2027

2027	Growth	% Var
720	(22)	-3.0%
476	(32)	-6.3%
649	56	9.5%
684	(23)	-3.3%
966	(30)	-3.0%
797	(24)	-2.9%
741	10	1.3%
746	(54)	-6.8%
508	(0)	0.0%
907	(3)	-0.4%
7,192	(124)	-1.7%

2028	2029	2030
698	677	656
446	418	392
711	779	853
661	640	619
937	908	881
773	751	729
750	760	770
695	647	603
508	507	507
903	900	897
7,083	6,987	6,906

2025-2026			
Rank	2026	Var	% Var
3	1,879	(106)	-5.3%
5	1,392	(68)	-4.7%
1	3,022	7	0.2%
2	2,048	(51)	-2.4%
4	1,861	(20)	-1.1%
5	10,202	(238)	-2.3%

2026-2027

2027	Growth	% Var
1,955	76	4.0%
1,351	(41)	-2.9%
3,020	(2)	-0.1%
2,031	(17)	-0.8%
1,886	25	1.3%
10,244	42	0.4%

2028	2029	2030
2,034	2,116	2,202
1,312	1,274	1,237
3,019	3,017	3,016
2,015	1,998	1,982
1,911	1,937	1,963
10,291	10,343	10,400

Tax Base and Millage Rate Trends

The budget assumes a 17.800 millage rate for the maintenance and operation (M&O) of the District, which is slightly below average among comparable school districts. Coupled with above average school-aged persons per household, this results in an extremely low levy and local revenue per student. The chart to the right shows comparative data for 2025, the most current data available.

M&O Millage Rate History

The last material change to the M&O Millage Rate occurred in 2007, with an increase of 2.500 mills.

Lowered Six Times in Last 20 Years:

- 2023 -0.075
- 2022 -1.000
- 2019 -0.129
- 2013 -0.030
- 2003 -0.881
- 2002 -1.610

Raised twice in the Last 20 Years:

- 2007 +2.500
- 2026 +0.125

Millage Rate Reduction Considerations:

- ✓ Perpetual Loss of Revenue
- ✓ Loss will Compound as Digest Grows
- ✓ Impact on Equalization Grant
- ✓ Low Wealth School District
- ✓ Net Digest per Pupil Not Back to Pre-Recession Levels (Inflation Adjusted)

Rank	Millage Rate		Levy	Revenue
	2025 M&O Millage Rate	% Variance to PCSD	FY2025 Levy per Student	FY2025 Local Revenue per Student
1	Muscogee 23.075	Muscogee 5.400	Cobb \$8,046	Bartow \$16,453
2	Douglas 18.850	Douglas 1.175	Bartow \$7,784	Cobb \$15,760
3	Richmond 18.740	Richmond 1.065	Cherokee \$7,097	Richmond \$15,534
4	Cobb 18.700	Cobb 1.025	Avg Comp \$6,793	Avg >10k \$15,296
5	Avg Comp 18.009	Avg Comp 0.334	Coweta \$6,691	Muscogee \$15,207
6	Paulding 17.675	Paulding 0.000	Avg >10k \$6,686	Avg Comp \$14,991
7	Avg >10k 17.299	Avg >10k -0.376	Douglas \$5,898	Paulding \$14,684
8	Bartow 17.180	Bartow -0.495	Muscogee \$5,290	Cherokee \$14,522
9	Cherokee 16.450	Cherokee -1.225	Richmond \$5,250	Coweta \$14,483
10	Carroll 16.077	Carroll -1.598	Paulding \$5,051	Douglas \$13,987
11	Coweta 15.000	Coweta -2.675	Carroll \$4,105	Carroll \$13,984

Bond Millage

In FY2012, the District eliminated the Bond millage rate of 2.963, with debt service now funded through E-SPLOST.

2026 Millage Rate Highlights:

- An M&O millage rate of 17.800 was utilized in the FY2027 Budget.
- Bond millage rate of 0.000 will be maintained in the FY2027 Budget, with bond principal and interest paid through E-SPLOST. A bond millage of approximately 2.026 would be required to meet FY2027 debt service.
- Net M&O Digest is projected to increase \$2.7 million or 0.03% to \$8.8 billion.

Paulding County School District
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- Changes in assessed property values (reassessment) will lower 2026 property taxes by an average of -0.8%.
- Other changes to the digest will increase 2026 property taxes by 0.9%, compared to 1.1% in 2025.
- Net Taxes or levy will increase 0.7%.

Current Tax Digest and Five-Year History of Assessed Value and Taxes Levied

Below is a five-year history (2021-2025) and 2026 or FY2027, the Proposed Budget year, of assessed value of taxable property, tax rates, and taxes levied. In addition, the information below provides an analysis of the millage rate's effect on the average taxpayer for the same period.

Paulding County Board of Education CURRENT 2026 TAX DIGEST AND FIVE YEAR HISTORY OF LEVY						
The Paulding County Board of Education does hereby announce that the millage rate will be established at a meeting to be held at the Paulding County Board of Education Board Room on June 11, 2026 at 8:30 AM EST and pursuant to the requirements of O.C.G.A 48.5.32, do hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.						
County School	2021	2022	2023	2024	2025	2026
Real & Personal Ad Valorem	\$ 6,308,413,844	\$ 8,016,129,739	\$ 9,699,155,792	\$10,195,084,232	\$10,713,260,059	\$ 10,887,372,219
Motor Vehicle Ad Valorem	50,251,310	47,147,590	45,834,700	43,543,380	39,318,630	35,762,520
Mobile Home Ad Valorem	1,534,173	1,591,706	1,729,204	2,185,042	2,164,492	2,163,116
Timber Ad Valorem (100%)	225,181	574,328	824,622	165,874	254,836	236,398
Heavy Duty Equipment	86,134	144,573	177,148	217,817	365,622	182,381
Gross Digest	6,360,510,642	8,065,587,936	9,747,721,466	10,241,196,345	10,755,363,639	10,925,716,634
Less M&O Exemptions	(995,663,606)	(1,286,131,802)	(1,608,831,149)	(1,822,910,964)	(1,996,001,891)	(2,163,665,486)
Net Digest	5,364,847,036	6,779,456,134	8,138,890,317	8,418,285,381	8,759,361,748	8,762,051,148
Gross M&O Millage Rate	18.750%	17.750%	17.675%	17.675%	17.675%	17.800%
Less Millage Rate Rollbacks						
Net M&O Millage Rate	18.750%	17.750%	17.675%	17.675%	17.675%	17.800%
Net Taxes Levied	\$ 100,590,882	\$ 120,335,346	\$ 143,854,886	\$ 148,793,194	\$ 154,821,719	\$ 155,964,510
Net Taxes \$ Increase	\$ 10,235,224	\$ 19,744,464	\$ 23,519,540	\$ 4,938,308	\$ 6,028,525	\$ 1,142,792
Net Taxes % Increase	11.3%	19.6%	19.5%	3.4%	4.1%	0.7%
Note: M&O is Maintenance and Operations. 2026 Net Taxes Levied reflects 17.800, pending Paulding County Board of Education adoption of 2026 Millage Rate.						
Impact on Taxpayer						
Homestead Exemption	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)
Market Value	\$ 262,536	\$ 314,068	\$ 375,453	\$ 388,342	\$ 404,076	\$ 407,058
40% Market Value, less Exemption	\$ 103,015	\$ 123,627	\$ 148,181	\$ 153,337	\$ 159,630	\$ 160,823
M&O Millage Rate	18.750%	17.750%	17.675%	17.675%	17.675%	17.800%
Ad Valorem Taxes	\$ 1,932	\$ 2,194	\$ 2,619	\$ 2,710	\$ 2,821	\$ 2,863
Increase	\$ 200	\$ 263	\$ 425	\$ 91	\$ 111	\$ 41
% Increase	11.6%	13.6%	19.4%	3.5%	4.1%	1.5%
Tax Rates and Collections						
M&O Millage Rate	18.750%	17.750%	17.675%	17.675%	17.675%	17.800%
Taxes Levied	\$ 100,590,882	\$ 120,335,346	\$ 143,854,886	\$ 148,793,194	\$ 154,821,719	\$ 155,964,510
Collections	\$ 100,868,919	\$ 120,516,262	\$ 143,744,501	\$ 149,094,066	\$ 154,410,173	\$ 155,051,578
% Collections vs Levy	100.3%	100.2%	99.9%	100.2%	99.7%	99.4%
Collections Less 2.5% Fee*	\$ 98,347,196	\$ 117,503,355	\$ 140,740,241	\$ 145,978,000	\$ 151,183,000	\$ 151,811,000
* Reflects the Collection Fee charged by the Tax Commissioner of Paulding County (fee changed to 2.09% in 2023 or FY2024).						

Proposed Budget Personnel Changes

The Proposed Budget reflects a net addition of 33 positions due to opening Crossroads Elementary School in FY2027 and additional safety positions for our new Police Force. Below is a list of allotment changes contained in the FY2027 Budget.

	Original FY2027 Allotments															
	FY2027 Changes															
	General Fund				Grants				SNP			Total				
	Original GenEd	+/-	Original ESEP	+/-	Total	Original ESEP	+/-	Original Other	+/-	Total	Original SNP	+/-	Total	Original	+/-	FY2027 Total
School Based Allotments:																
Elementary Schools	1,108	17	307	2	1,434	37	-	28	-	65	116	7	123	1,596	26	1,622
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	5	651	-	2,875	42	-	40	-	82	235	7	242	3,187	12	3,199
NHEC Based Allotments	24	1	2	-	27	-	-	-	-	-	-	-	-	26	1	27
Total School Based Allotments	2,243	6	653	-	2,902	42	-	40	-	82	235	7	242	3,213	13	3,226
Other Direct Instruction & Support:																
School Leadership Division*	3	-	-	-	3	-	-	-	-	-	-	-	-	3	-	3
Safety & Security*	13	-	-	-	13	-	-	-	-	-	-	-	-	13	-	13
Teaching & Learning Division*	35	8	-	-	43	-	-	-	-	-	-	-	-	35	8	43
Student Services*	5	-	112	-	117	5	-	-	-	5	-	-	-	123	-	123
School Supports*	13	-	-	-	13	-	-	-	-	-	-	-	-	13	-	13
Total Direct Instruction & Support	2,312	14	765	-	3,091	47	-	40	-	88	235	7	242	3,400	21	3,421
Transportation**	414	10	-	-	424	-	-	-	-	-	-	-	-	414	10	424
Maintenance**	39	-	-	-	39	-	-	-	-	-	2	-	2	41	-	41
Total Direct Instruction, Support, Transportation and Maintenance	2,765	24	765	-	3,554	47	-	40	-	88	237	7	244	3,855	31	3,886
Divisions and Departments																
Office of Associate Superintendent	1	-	-	-	1	-	-	-	-	-	-	-	-	1	-	1
School Leadership Division	9	-	-	-	9	-	-	-	-	-	-	-	-	9	-	9
Safety & Security	16	1	-	-	17	-	-	-	-	-	-	-	-	16	1	17
Teaching & Learning Division	4	2	-	-	6	-	-	-	-	-	-	-	-	4	2	6
Curriculum	21	5	-	-	26	-	-	-	-	-	-	-	-	21	5	26
School Improvement	39	-	-	-	39	-	-	-	-	-	-	-	-	39	-	39
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	1	-	-	13	-	-	-	-	-	-	-	-	12	1	13
Office of Superintendent	4	-	-	-	4	-	-	-	-	-	-	-	-	4	-	4
Business Services Division	22	-	-	-	22	-	-	-	1	1	-	-	-	22	1	23
Total Divisions and Departments	687	19	125	-	831	6	-	11	1	18	15	-	15	845	20	865
Board of Education	7	-	-	-	7	-	-	-	-	-	-	-	-	7	-	7
Grand Total	2,937	25	778	-	3,740	48	-	51	1	101	250	7	257	4,065	33	4,098

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

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

Paulding County School District Police Department

The Paulding County (PCSD) Board of Education approved a resolution on May 19, 2026, to establish the Paulding County School District Police Department, a dedicated law enforcement agency focused exclusively on protecting the district's 31,000 students, 4,000 staff, and campus visitors.

For years, PCSD has partnered with the Paulding County Sheriff's Office to provide school-based security across its 34 schools. This partnership included school district funding for up to 20 Sheriff's deputies who serve on school campuses in addition to their normal duties as county peace officers. This longstanding partnership has played a vital role in maintaining a safe learning environment. With continued collaboration and full support from the Sheriff's Office, the district is now taking the next step to enhance safety by bringing all law enforcement services in-house.

"This decision reflects the Board's responsibility to think proactively about the long-term safety and operational needs of our district," said Paulding County Board of Education Chairman Jeff Fuller. "In fact, we have been planning this transition for several years as part of a comprehensive enhancement of safety and security district-wide. By establishing a dedicated police department, we are creating a more unified, responsive, and school-centered approach to security that strengthens our ability to support students, staff, and families across every campus."

The creation of a district police department will ensure that officers remain fully dedicated to school campuses and student safety. This transition will also enhance the Paulding County Sheriff's Office's ability to allocate resources across the broader community as needed.

"This is a strategic investment in the safety and well-being of our students and staff," said PCSD Superintendent Steve Barnette. "By establishing our own police department, we are creating a team whose only mission is school safety. These officers will develop deep, lasting relationships with our students, understand the unique dynamics of each campus, and respond more quickly and effectively to the needs of our schools."

The Paulding County School District Police Department will implement a unified approach to safety and security, allowing for faster decision-making, consistent policies, and specialized training tailored specifically to school environments and juvenile interactions. Officers will gain institutional knowledge of the communities they serve, including student needs, transportation systems, extracurricular activities, and potential vulnerabilities. Beginning with the 2026-2027 school year, every campus will have a dedicated school resource officer. As the district will no longer fund Sheriff's deputies as resource officers, the funding for the new police department will align with the district's current security personnel budget and will not be a new expense.

The creation of the Paulding County School District Police Department is the culmination of a three-year process that has strategically and comprehensively enhanced safety and security throughout the district. Along with bolstering security personnel, the district has implemented access control systems at every school, installed a crisis alert system, and will be significantly upgrading its campus security camera system in preparation for the 2026-2027 school year.

Paulding County Sheriff Ashley Henson voiced strong support for the decision and the continued partnership between the two agencies.

“The Paulding County Sheriff’s Office is proud of the many years we’ve served alongside the school district to protect its students and staff,” said Sheriff Henson. “We fully support this transition to a dedicated school police force. It allows our deputies to focus more on countywide public safety while ensuring school campuses are protected by officers whose sole responsibility is the safety and success of students. We look forward to continued collaboration with the district as we both serve the citizens of Paulding County.”

While the resolution is a significant milestone in the process, several additional steps remain before the department is fully operational and officially recognized. In coordination with the Georgia Peace Officer Standards and Training Council (P.O.S.T.), that is anticipated to occur prior to the 2026–2027 school year. The transition will be carefully coordinated to ensure continuity of service and safety throughout implementation. All Paulding County School District Police officers and School Resource Officers will be P.O.S.T. certified and every officer will receive training above and beyond the designated P.O.S.T. certification requirements.



Changes in Debt

As of June 30, 2026, the District has \$119.2 million in outstanding bonds. This amount of debt, applicable to debt limits, is well below the legal debt margin. Debt service for FY2027 includes:

Principal	\$ 22,240,000
Interest	4,153,615
Annual Fees*	12,000
Total Debt Service	\$ 26,405,615

* \$12,000 has been budgeted for the annual agent fees and dissemination services.

Benchmark Data

Per-Pupil Revenue

Below is per-pupil revenue data for the District, comparable districts and the statewide average, based on the most current data available (FY2025). District highlights include:

- Although the 11th largest district by enrollment, PCSD ranks 115th out of all 180 statewide districts in total per-pupil revenue
- PCSD ranks 85th in local per-pupil revenue

School District	FTE	Rank	FTE %	Local Revenue per			State Revenue per			Federal Revenue			Total Revenue per		
				FTE	%		FTE	%		per FTE	%		FTE	Total %	
Paulding County Allocation	31,566	11	1.8%	\$ 5,401	1.4%	\$ 36.8%	\$ 8,704	2.1%	\$ 59.3%	\$ 579	1.0%	\$ 3.9%	\$ 14,684	1.7%	100.0%
Savannah-Chatham County	34,915	10	2.0%	\$ 12,490	3.6%	\$ 36.8%	\$ 6,281	1.7%	\$ 18.5%	\$ 1,507	3.0%	\$ 4.3%	\$ 20,277	2.6%	100.0%
Muscogee County	28,835	13	1.7%	\$ 5,409	1.3%	\$ 15.6%	\$ 8,489	1.9%	\$ 24.7%	\$ 1,309	2.2%	\$ 3.5%	\$ 15,207	1.6%	100.0%
Richmond County	28,048	16	1.6%	\$ 5,384	1.2%	\$ 15.6%	\$ 8,096	1.7%	\$ 23.8%	\$ 2,054	9.3%	\$ 5.9%	\$ 15,534	1.6%	100.0%
Houston County	30,159	12	1.8%	\$ 4,475	1.1%	\$ 13.2%	\$ 10,113	2.3%	\$ 29.4%	\$ 814	4.0%	\$ 2.3%	\$ 15,402	1.7%	100.0%
Douglas County	25,849	17	1.5%	\$ 5,669	1.2%	\$ 16.2%	\$ 7,421	1.5%	\$ 21.3%	\$ 898	3.7%	\$ 2.7%	\$ 13,987	1.3%	100.0%
Bartow County	13,788	27	0.8%	\$ 8,147	0.9%	\$ 24.1%	\$ 7,205	0.8%	\$ 21.0%	\$ 1,102	2.5%	\$ 3.2%	\$ 16,453	0.8%	100.0%
Carroll County	15,981	22	0.9%	\$ 4,656	0.6%	\$ 13.8%	\$ 8,594	1.1%	\$ 25.0%	\$ 734	1.9%	\$ 2.1%	\$ 13,984	0.8%	100.0%
Average	25,368	-	1.5%	\$ 6,604	1.4%	\$ 20.1%	\$ 8,028	1.6%	\$ 24.5%	\$ 1,203	4.9%	\$ 3.6%	\$ 15,835	1.5%	100.0%
Variance to PCSD				\$ 1,203		\$ 3.4%	\$ (676)		\$ -1.9%	\$ 624		\$ 1.7%	\$ 1,151		7.8%
% Variance to PCSD				22.3%			-7.8%			107.7%			7.8%		
State Totals	1,702,193	-	100.0%	\$ 7,124		\$ 41.8%	\$ 7,661		\$ 45.0%	\$ 1,026		\$ 6.0%	\$ 15,811		100.0%
Allocation				45.1%			48.5%			6.5%			100.0%		
Variance to PCSD				\$ 1,722		\$ 4.1%	\$ (1,043)		\$ -1.5%	\$ 447		\$ 2.8%	\$ 1,127		7.1%
% Variance to PCSD				31.9%			-12.0%			77.3%			7.7%		

Per-Pupil Expenditures

Below is per-pupil expenditure data for the District, comparable districts and the statewide average, based on the most current data available (FY2024).
District highlights include:

- Although the 11th largest district by enrollment, PCSD ranks 111th out of all 180 statewide districts in per-pupil expenditures
- Ranks 57th in per-pupil expenditures for Instruction, reflecting a commitment to spending available resources on the function of Instruction

School District	FTE	Instruction per FTE	%	Pupil Services per FTE	%	Improvement & Media per FTE	%	General, Business, Central per FTE	%	School Admin per FTE	%	Transportation per FTE	%	Maintenance per FTE	%	Total per FTE
Paulding County	31,566	\$ 9,617	67.0%	\$ 662	4.6%	\$ 986	6.9%	\$ 436	3.0%	\$ 828	5.8%	\$ 897	6.2%	\$ 919	6.4%	\$ 14,346
Savannah-Chatham County	34,915	\$ 10,718	58.9%	\$ 1,295	7.1%	\$ 983	5.4%	\$ 1,103	6.1%	\$ 1,127	6.2%	\$ 978	5.4%	\$ 1,992	10.9%	\$ 18,196
Muscogee County	28,835	\$ 9,190	63.3%	\$ 619	4.3%	\$ 979	6.7%	\$ 786	5.4%	\$ 871	6.0%	\$ 696	4.8%	\$ 1,387	9.5%	\$ 14,528
Richmond County	28,048	\$ 8,503	56.6%	\$ 863	5.7%	\$ 1,193	7.9%	\$ 780	5.2%	\$ 1,198	8.0%	\$ 1,060	7.1%	\$ 1,423	9.5%	\$ 15,019
Houston County	30,159	\$ 9,290	66.0%	\$ 709	5.0%	\$ 665	4.7%	\$ 573	4.1%	\$ 978	6.9%	\$ 678	4.8%	\$ 1,187	8.4%	\$ 14,080
Douglas County	25,849	\$ 8,388	62.4%	\$ 542	4.0%	\$ 863	6.4%	\$ 631	4.7%	\$ 1,095	8.1%	\$ 735	5.5%	\$ 1,189	8.8%	\$ 13,442
Bartow County	13,788	\$ 10,893	68.2%	\$ 761	4.8%	\$ 592	3.7%	\$ 559	3.5%	\$ 1,088	6.8%	\$ 925	5.8%	\$ 1,158	7.2%	\$ 15,978
Carroll County	15,981	\$ 8,782	66.2%	\$ 542	4.1%	\$ 530	4.0%	\$ 395	3.0%	\$ 930	7.0%	\$ 795	6.0%	\$ 1,288	9.7%	\$ 13,263
Average	25,368	\$ 9,395	62.9%	\$ 762	5.1%	\$ 829	5.6%	\$ 690	4.6%	\$ 1,041	7.0%	\$ 838	5.6%	\$ 1,375	9.2%	\$ 14,929
Variance to PCSD		\$ (223)	-4.1%	\$ 100	0.5%	\$ (157)	-1.3%	\$ 254	1.6%	\$ 213	1.2%	\$ (58)	-0.6%	\$ 456	2.8%	\$ 584
% Variance to PCSD		-2.3%		15.0%		-15.9%		58.2%		25.7%		-6.5%		49.6%		4.1%
State Totals	1,702,193	\$ 9,697		\$ 837		\$ 874		\$ 748		\$ 978		\$ 844		\$ 1,357		\$ 15,336
Allocation		63.2%		5.5%		5.7%		4.9%		6.4%		5.5%		8.9%		100.0%
Variance to PCSD		\$ 80		\$ 175		\$ (112)		\$ 312		\$ 149		\$ (52)		\$ 439		\$ 990
% Variance to PCSD		0.8%		26.4%		-11.4%		71.6%		18.0%		-5.8%		47.7%		6.9%

Organizational Section

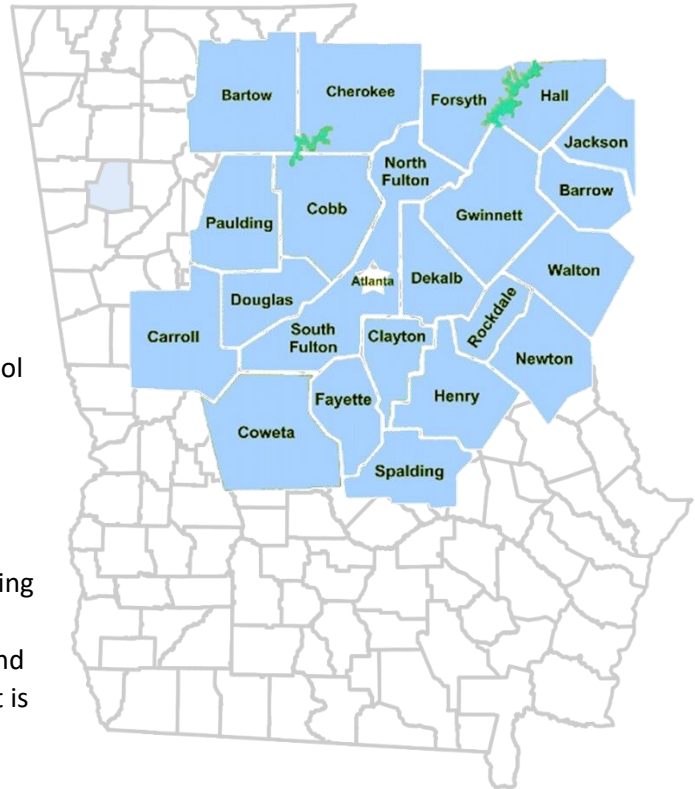


Congratulations to the 2026 Class of Teachers and Employees of the Year!!

About Paulding County School District

Paulding County School District (“PCSD” or “District”) was established under the laws of the State of Georgia and operates under the guidance of a Board of Education (“BOE” or “Board”) elected by the voters and a Superintendent appointed by the Board. The school district is organized as a separate legal entity and has the power to request the levy of taxes and issue bonds. Its budget is not subject to approval by any other entity. Accordingly, the school district is a primary government and consists of all the organizations that compose its legal entity.

The District provides public education for Pre-K (Special Education) and Kindergarten through 12th grade students in Paulding County, Georgia. Paulding County is located in the northwestern part of the State of Georgia. It is a suburban Atlanta county and a part of the metropolitan Atlanta. The county seat is Dallas.



Fast Facts, Enrollment, and Campuses

Paulding County School District *Fast Facts!*



Number of Schools

20	Elementary Schools (K-5), ESEP Pre-k available in some schools
10	Middle Schools (6-8)
5	High Schools (9-12), including Paulding College & Career Academy
35	Schools plus the New Hope Education Center

K-12 Enrollment ²	Gender ³		Free/Reduced Meals ²
30,596	51% M	49% F	49.9% Eligible

Racial Diversity ³					Employees ¹		
White	Black	Ethnic Hispanic	Multi-ethnic	Other	4,162	4,161	4,065
45%	32%	15%	6%	2%	FY2024	FY2025	FY2026

Financial ¹				Financial Efficiency Rating ⁴		
General Fund Budget (millions)	GF per Pupil	M&O Millage	Bond Millage	4.0	3.5	3.5
\$445.6	\$ 14,564	17.675	0.000	FY2019	FY2024	FY2025

PCSD is the 11th Largest School District in the State of Georgia²

¹ FY2026 Quarterly Financial Report, YTD March 2026

² FY2026 Enrollment (October 2025) & FY2026 FRL (October 2025), GaDOE (K-12)

³ FY2026 (October 2025), GaDOE (PK-12)

⁴ FY2025 GOSA Financial Efficiency Star Rating (Most Recent Rating)

Paulding County School District
Fiscal Year Budget

2027

Schools and Enrollment Projections

Elementary Schools

	2025-2026				2026-2027		
	Rank	2026	Var	% Var	2027	Growth	% Var
34 Abney Elementary	1	1,310	6	0.5%	1,067	(243)	-18.5%
20 Allgood Elementary	6	785	(15)	-1.9%	750	(35)	-4.5%
23 Baggett Elementary	14	527	(17)	-3.1%	510	(17)	-3.3%
31 Burnt Hickory Elementary	4	920	(69)	-7.0%	910	(10)	-1.0%
38 Crossroads Elementary	20	-	-	0.0%	667	667	0.0%
2 Dallas Elementary	16	486	(26)	-5.1%	313	(173)	-35.6%
26 Dugan Elementary	10	617	4	0.7%	618	1	0.2%
3 Hiram Elementary	7	727	(38)	-5.0%	740	13	1.8%
33 Hutchens Elementary	11	592	(20)	-3.3%	604	12	2.0%
5 McGarity Elementary	13	554	(17)	-3.0%	578	24	4.4%
18 Nebo Elementary	5	813	(30)	-3.6%	837	24	3.0%
6 New GA Elementary	18	347	13	3.9%	367	20	5.8%
15 Northside Elementary	12	588	(21)	-3.4%	637	49	8.3%
16 Panter Elementary	15	495	(10)	-2.0%	499	4	0.8%
25 Poole Elementary	17	459	6	1.3%	425	(34)	-7.4%
32 Ragsdale Elementary	9	626	10	1.6%	623	(3)	-0.5%
19 Roberts Elementary	8	663	22	3.4%	809	146	22.0%
24 Russom Elementary	3	942	(20)	-2.1%	921	(21)	-2.2%
14 Shelton Elementary	2	1,286	(85)	-6.2%	979	(307)	-23.9%
8 Union Elementary	19	341	(3)	-0.9%	337	(4)	-1.3%
All Total Elementary	19	13,078	(310)	-2.3%	13,191	113	0.9%

Middle Schools

	2025-2026				2026-2027		
	Rank	2026	Var	% Var	2027	Growth	% Var
27 Austin Middle	5	742	(40)	-5.1%	720	(22)	-3.0%
17 Dobbins Middle	9	508	(23)	-4.3%	476	(32)	-6.3%
9 East Paulding Middle	8	593	(37)	-5.9%	649	56	9.5%
10 Herschel Jones Middle	7	707	(21)	-2.9%	684	(23)	-3.3%
22 Moses Middle	1	996	75	8.1%	966	(30)	-3.0%
29 McClure Middle	3	821	(13)	-1.6%	797	(24)	-2.9%
36 Ritch Middle	6	731	41	5.9%	741	10	1.3%
35 Scoggins Middle	4	800	(9)	-1.1%	746	(54)	-6.8%
11 South Paulding Middle	9	508	1	0.2%	508	(0)	0.0%
37 Crossroads Middle	2	910	2	0.0%	907	(3)	-0.4%
All Total Middle School	10	7,316	(24)	-0.3%	7,192	(124)	-1.7%

High Schools

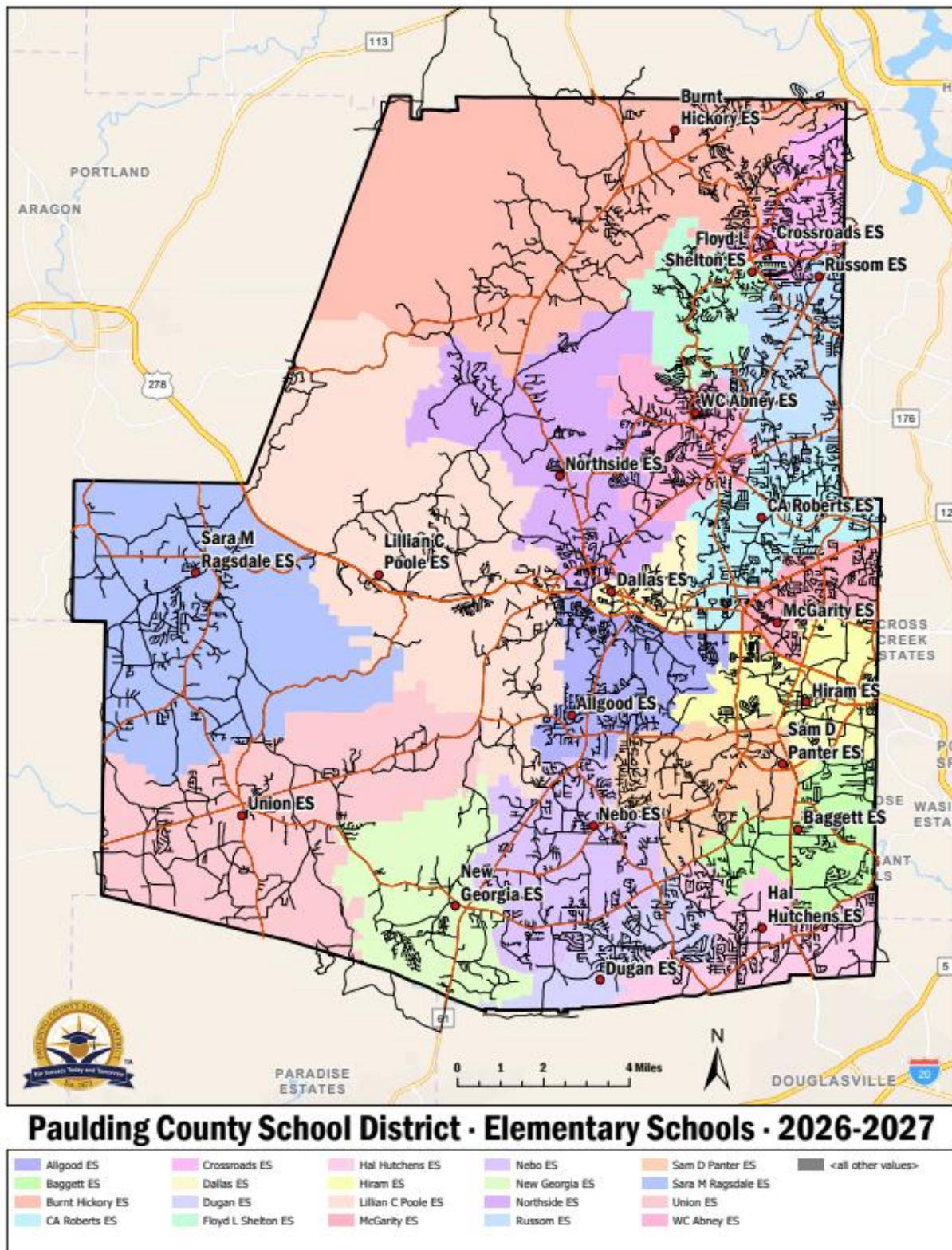
Note: Includes AltEd

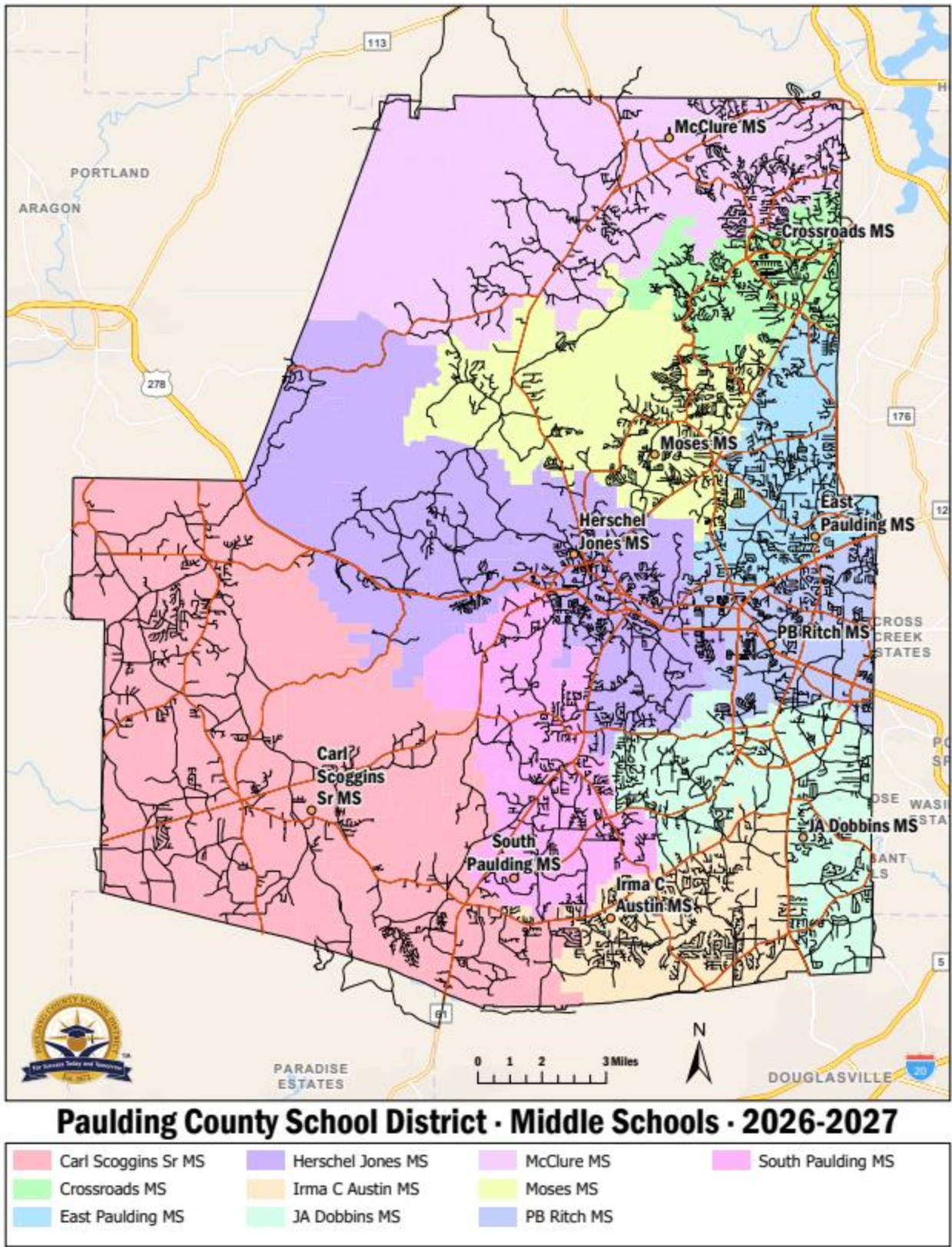
	2025-2026				2026-2027		
	Rank	2026	Var	% Var	2027	Growth	% Var
12 East Paulding High	3	1,879	(106)	-5.3%	1,955	76	4.0%
21 Hiram High	5	1,392	(68)	-4.7%	1,351	(41)	-2.9%
30 North Paulding High	1	3,022	7	0.2%	3,020	(2)	-0.1%
13 Paulding County High	2	2,048	(51)	-2.4%	2,031	(17)	-0.8%
28 South Paulding High	4	1,861	(20)	-1.1%	1,886	25	1.3%
All Total High School	5	10,202	(238)	-2.3%	10,244	42	0.4%

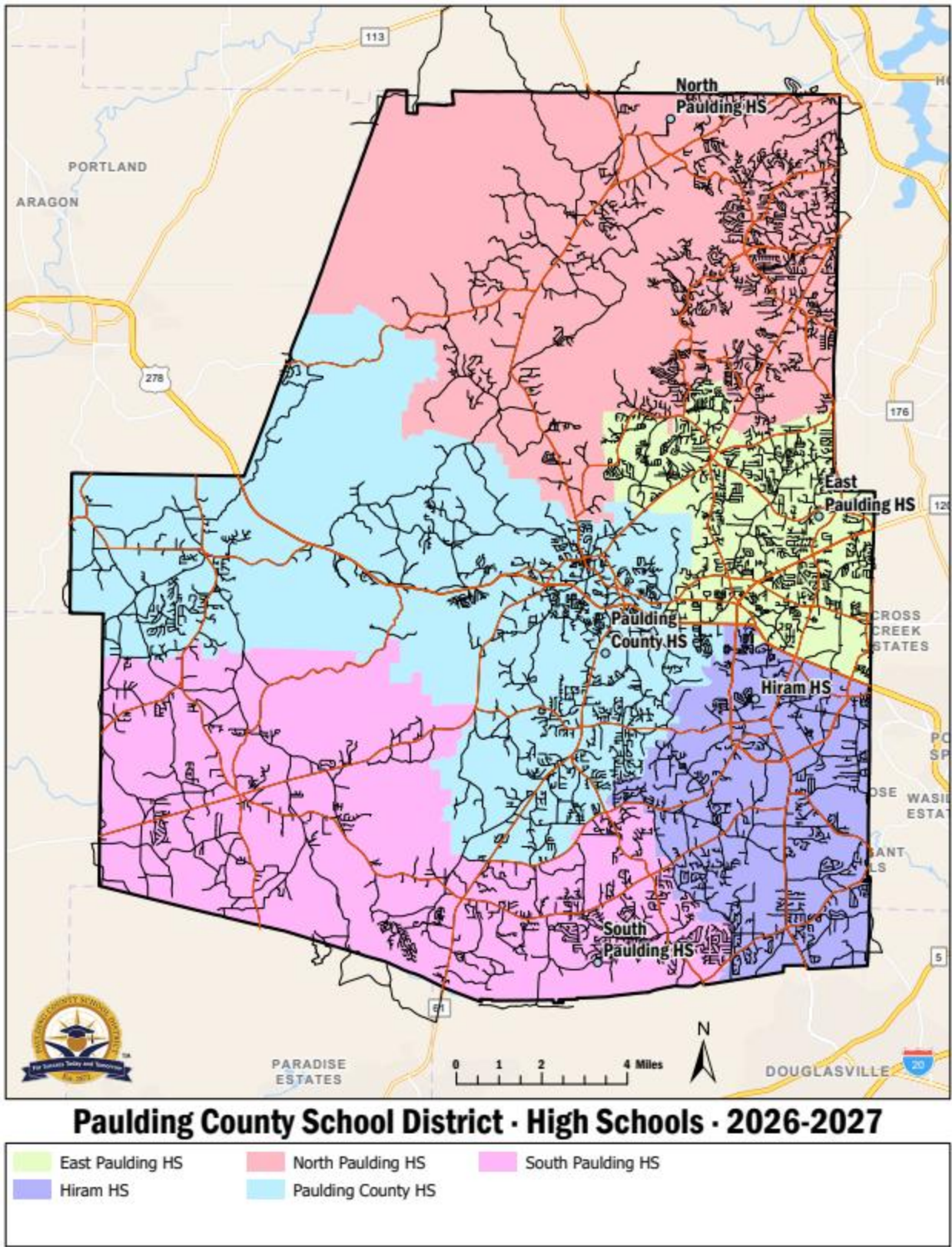
Total Enrollment

	2026-2027			
	2026	Var	% Var	2027
Total	30,596	(572)	-1.8%	30,628

School Locations







Governance Structure

Paulding County Board of Education

The District is governed by an elected seven-member Board which selects the Superintendent of Schools. The seven-member Board, elected for four-year terms, includes six post positions and an at-large position. Elected annually by the Board, the Chair and Vice Chair facilitate Board business and meetings. The primary duties of the Board include selecting a Superintendent, enacting Board policies and approving the annual budget. The Superintendent and District Staff enforce the District's strategic mission and board policies to ensure that each student has an equal opportunity for a quality education.



Board of Education

**Tom Cable (Board Attorney, not pictured)*

District Leadership and Organizational Chart

Organizational Structure

The District is organized by seven divisions and eleven departments.

Superintendent



Mr. Steve Barnette is the Superintendent of the District. Mr. Barnette has worked in accounting and finance for 36 years.

Prior to being named Superintendent, Mr. Barnette served as Corporate Controller, Chief Operating Officer, Senior Vice President and Principal, Chief Financial Officer, and Interim Superintendent. He has worked in education for 14 years first as a Director of Accounting Services and as Chief Financial Officer. He received his undergraduate and master's degree, in Finance and Business Administration, from Kennesaw State University.

Mr. Barnette and his family have made Paulding County their home for the past 25 years. His wife is a career educator and a teacher at Burnt Hickory Elementary School. They are the parents of five children educated in public schools (four of whom came through the Paulding County School District).

The Superintendent's Cabinet includes the following direct reports:

1. Dr. Jason Gregaydis, Deputy Superintendent
2. Tiffany Frachiseur, Associate Superintendent
3. Julie Ragsdale, Associate Superintendent/Chief Information Officer
4. Greg Musgrove, Assistant Superintendent of School Operations
5. DeeCarol Phinnessee, Chief Talent Officer
6. Anna Durham, Chief Financial Officer
7. Gary Plunkett, Chief School Support Officer
8. Mike Ruple, Executive Director of Safety & Security

Paulding County School District
Executive Board
2026 - 2027



PCSD Local School Administration can be found in the Informational Section

Performance Foundations - Vision, Mission, and Beliefs

Our Vision

The vision of the Paulding County School District is to prepare ALL students for success today and tomorrow.

Our Mission

Engage. Inspire. Prepare.

Our Beliefs

- We believe preparing students for success is our first priority.
- We believe in fostering a culture of high expectations in student achievement and personal development.
- We believe all students are inspired to learn when provided rigorous and relevant instruction and positive relationships.
- We believe in providing an environment which is safe, challenging, inclusive, and both physically and mentally healthy.
- We believe in the use of collaborative learning communities where best practices are partnered with data-driven decisions.

Strategic Plan 2022-2027

In January of 2021, the Board voted to utilize a process developed by the Georgia School Boards Association (GSBA) and Georgia Leadership Institute for School Improvement (“GLISI”) to create an updated strategic plan for the school district. This extensive process engaged the community and all stakeholder groups to create universal ownership and support for district and school improvement. Highlights of the process included:

- A comprehensive community engagement component that allowed stakeholders to have a voice in the strategic planning process
- A diverse planning team that represented stakeholder groups to develop the plan
- An intensive planning process that assisted the planning and action teams in analyzing the strengths, weaknesses, opportunities and threats of the school district and developing/defining the mission, vision, beliefs, goal areas and elements of the strategic plan
- A facilitated process to work with experts within the District and community on developing initiatives and action steps to implement the plan

The desired outcome of the District's Strategic Plan is to align the work of the District from the boardroom to the classroom for the purpose of increasing student achievement and organizational effectiveness of the District. Specifically, the Board wanted a strategic plan that would allow the District to:

1. Achieve its goals and objectives
2. Show progress towards its mission and vision
3. Meet the needs of all stakeholders
4. Measure impact and progress
5. Utilize resources efficiently and to the greatest effect
6. Work within Board policy

In May 2022, the Board discussed the opportunity that this Strategic Plan afforded the District and approved the 2022-2027 *Paulding County School District Strategic Plan* in its entirety. Implementation of the plan began in earnest at the beginning of the 2022-2023 school year. According to O'Donovan and Flower (2013), strategic planning should utilize an adaptive strategy approach. This fluid approach will allow districts to implement the plan with fidelity and sustain structures for monitoring and accountability while remaining adaptive to changing national, state and county conditions. Following this research, the Paulding County School District has put in place a strong process for refining and updating the strategic plan.

A monitoring and data collection process for the District's plan has been developed with each of the District's Departments. This process encourages ongoing district improvement, provides evidence of impact of their work, and provides an informed basis for decision-making and planning. Each department provides reports on the continuous improvement cycle of the plan. The protocol used for the progress checks includes the following:

Plan: Explain each goal area, performance objectives and initiatives that each department is working on and report current progress.

Do: Outline the next steps for implementation.

Check: Analyze any barriers to reaching performance targets and desired results.

Act: Identify any additional initiatives and actions that need to be made to the strategic plan to ensure future success on the desired results.

At the school level, principals have led their school teams using the strategy and framework of the District's strategic plan to create school improvement plans. The teams have conducted a comprehensive needs assessment aligned to the Paulding County School District Strategic Plan. The school teams analyzed multiple data sources and validated their improvement needs that align to the District's plan. Paulding County School District has created a robust strategic plan evaluation and review process that is ongoing and pervasive throughout the system for the purpose of learning, continual improvement and development.

Strategic Plan Structure and Common Terms

Strategic Goal Areas

- 1 Growth and Success for ALL
- 2 Communication and Engagement
- 3 Attracting, Developing, and Retaining Quality, Diverse Professionals
- 4 Operational and Organizational Excellence
- 5 Innovative Practices and Resource Implementation

Strategic Goal Areas. The framework is used to describe the District's strategy to reach its Mission and Vision.

Performance Objectives. A key measurable value that demonstrates how effectively the District is achieving the desired result.

Initiatives. Specific programs and projects assigned to collaborative teams to attain each Performance Objective.

Measurements. A measurement of outcomes and results which generates reliable data on the effectiveness and efficiency of programs.

For the most current version of the full Strategic Plan visit:

<https://simbli.eboardsolutions.com/Planning/PlanView.aspx?S=4125&pid=OWTKKgVS1hFt3cF3EIXOGg%3D%3D&Tab=0>

Measuring Success – Balanced and Goal Scorecard

For the most current Balanced and Goal Scorecard visit:

<https://simbli.eboardsolutions.com/Planning/PlanView.aspx?S=4125&pid=OWTKKgVS1hFt3cF3EIXOGg%3D%3D&Tab=4&Subtab=4>

Strategic Goal Area	Performance Objective	FY26 Budget Priorities	Financial Impact on the Budget
1 Growth and Success for ALL	• Improve student academic growth and achievement • Improve performance of student subgroups • Improve student college, career, and life readiness	• Maintaining manageable Class Size • Targeted Staff Adjustments	• (-\$3.2 million) to General Fund due to a decrease in enrollment – discussed further in Financial Section
2 Communication and Engagement	• Communicate efficiently, effectively, and transparently with all district stakeholders • Improve communication and access of information to our diverse populations • Facilitate partnerships between community and school district	• Increase external stakeholder communication tools and strategies	• Not applicable
3 Attracting, Developing, and Retaining Quality, Diverse Professionals	• Attract and retain high quality, diverse professionals • Build staff capacity • Develop and implement effective succession planning	• Step Increases • Strategic partnerships with post-secondary institutions	• \$2.9 million for Step Increases • \$350,000 for advanced degrees programs
4 Operational and Organizational Excellence	• Develop and implement a facility plan to contend with growth and aging facilities • Enhance safe and effective learning environments • Sustain excellent financial stewardship	• Increased Safety/Security staff for new police force	• \$6.6 million for School Safety and Security • Addition of 5 allotments
5 Innovative Practices and Resource Implementation	• Develop and advance resources to inspire a culture of innovation • Build staff efficacy to impact innovative practices • Implement innovative programs and practices to engage ALL students	• 1:1 Initiative refresh • Innovation Resources and STEM Budgets	• \$4.6 million for 1:1 Initiative refresh • \$75,000 allocated by FTE to each school for STEM resources

Budget Goals

- Maintain at least 65% of budget allocation for instruction. FY2027 instructional costs are projected to be 64% of the General Fund budget.
- Maintain year-to-date actuals within 2% of the working budget for General Fund expenditures
- Continue renovations for older facilities with \$20.9 million in Capital Projects expenditures.
- Attract and retain high quality and diverse professionals with a fully funded step-increase for eligible employees.
- Provides more than \$10.6 million to support safe and secure schools for students and staff, including \$6.6 million in the General Fund operating budget and \$3.9 million in Capital Projects expenditures.

Fund Descriptions and Structure

Fund Accounting

Fund accounting is a system of accounting used by governments to track specific activities. The focus of fund accounting is on accountability, rather than profitability. *Funds* are categorized by *Fund Type* and have separate rules about what money goes in and how it is spent.

Fund Financial Statements

Fund financial statements, which are used as the reporting basis for the Budget Book, provide detailed information about the School District's major funds. The District uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the District's most significant funds. The District's major governmental funds are the general fund, the capital projects fund, and the debt service fund.

Governmental Funds: Most of the District's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in future periods. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted into cash.

The District reports the following appropriated major governmental funds:

- The **General Fund** is the District's primary operating fund. It accounts for and reports all financial resources not accounted for and reported in another fund. All Departments operate within the General Fund.
 - **Special Revenue Funds** account for resources that are legally restricted for specific purposes. Although reported within the General Fund for audited financial reporting, Special Revenue Funds are presented separately for budget appropriation and internal reporting purposes.
- **Capital Projects Funds** account for and reports financial resources including Education Special Purpose Local Option Sales Tax (E-SPLOST), bond proceeds and grants from the Georgia State Financing and Investment Commission that are restricted, committed or assigned for capital

outlay expenditures, including the acquisition or construction of capital facilities and other capital assets.

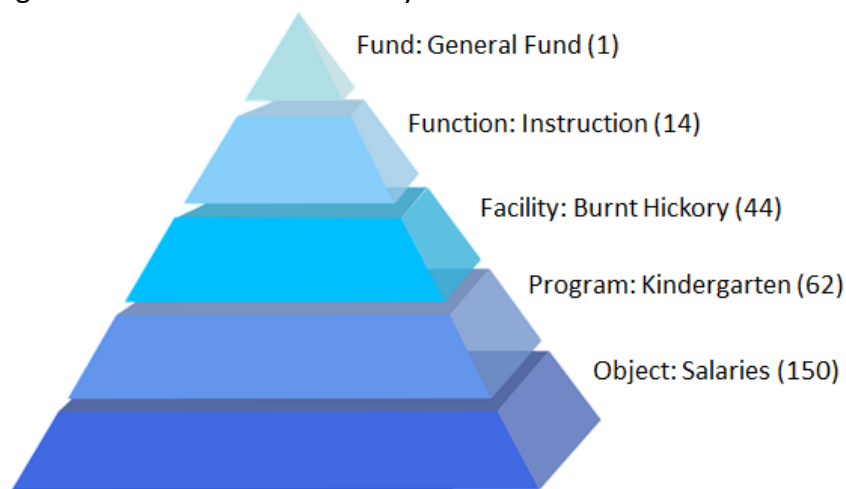
- **Debt Service Funds** account for and report financial resources that are restricted, committed or assigned, including taxes (property) legally restricted for the payment of general long-term principal and interest and paying agent's fees.

Accounting Structure

Chart of Accounts

The chart of accounts is a listing of all accounts, or nomenclature, used in the general ledger of an organization to aggregate information into an entity's financial statements. PCSD's chart of accounts is organized by fund, function, facility, program and object.

To the right is a visual representation of the chart of accounts and an example of each level.



When thinking about the chart of accounts structure, it is best to consider who, what, where, when, why and how.

- Who = *Fund*, for example, General Fund
- What we do = *Function*, for example, Instruction, Maintenance, etc.
- Where = *Facility*, for example, Burnt Hickory ES
- When = What accounting period
- Why = *Program*, for example, kindergarten
- How = *Object*, for example, salaries

There is one other component to the chart of accounts. *Reporting Area* is an internal reporting and/or workflow designation.



Budgeting

Budgeting is the allocation of resources (often scarce) among various competing alternatives.

Classifications of Revenue

A complete list of revenue terms and definitions can be found at the Georgia Department of Education:

<https://gadoe.org/finance-operations/>

- Local Sources (Taxes) and Other Local Sources
 - Typically includes revenues often associated with taxes, sales, tuition, dues and fees and donations.
- State Source
 - Typically includes revenues associated with the State of Georgia, like Quality Basic Education (QBE) and grants.
- Federal
 - Typically includes revenues associated with federal grants.

Classifications of Expenditures

As discussed under the Chart of Accounts, expenditures are primarily classified and/or organized by fund, function, facility, program and object. A description of functions and objects appear below. A complete list of expenditure terms and definitions can be found at the Georgia Department of Education:

<https://gadoe.org/finance-operations/>

Functions

Functions describe the activity for which a service or material is acquired. Functions are classified into five broad areas: Instruction, Support Services, Operation of Non-Instructional Services, Facilities Acquisition and Construction, and Other Outlays. Functions are further broken down into sub-functions and areas of responsibility.

INSTRUCTION (1000)

Instruction includes activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process.

PUPIL SERVICES (2100)

Activities designed to assess and improve the well-being of students and to supplement the teaching process. Activities include guidance, counseling, testing, attendance, social work, health services, etc. Also include supplemental payments for additional duties such as coaching or supervising extracurricular activities.

IMPROVEMENT OF INSTRUCTIONAL SERVICES (2210)

Technical and logistical support activities designed to aid teachers in developing the curriculum, preparing and using special curriculum materials, and understanding the various techniques that stimulate and motivate students. These services facilitate, sustain, and enhance instruction techniques. Includes costs associated with technology personnel (Technology Specialists), contracted support services, systems planning and analysis, systems application development, network support services, and other technology-related costs that relate to the support of instructional activities. Effective FY 2018 – All Instructional Staff Training (professional development) costs will be reported using Function 2213. Training and professional development for other, non-instructional employees should be reported in their respective functions.

INSTRUCTIONAL STAFF TRAINING (2213)

Activities associated with the professional development and training of instructional personnel. These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of instructional personnel. Training that supports the use of technology for instruction should be included in this code. The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should be captured in this function code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors. It should be noted that the salary of a teacher who is attending training would still be reported in function 1000.

EDUCATIONAL MEDIA SERVICES (2220)

Activities concerned with directing, managing and operating educational media centers. Included are school libraries, audio-visual services and educational television.

FEDERAL GRANT ADMINISTRATION (2230)

Activities concerned with the demands of Federal Programs grant management charged to applicable federal funds, including Federal Single Audit Cost should now be charged to 2230-300 in each applicable federal grant. Single Audit Costs charged to Fund 100 should continue to be charged to 2300-300. Federal Indirect Cost charges should continue to be charged to 2230-880 or 2300-880. Note: At this time, Function 2230 is not allowable with Fund 100.

GENERAL ADMINISTRATION (2300)

Activities concerned with establishing and administering policy for operating the LUA. These include the activities of the members of the Board of Education. Local activities in interpretation of the laws and statutes and general liability situations are charged here, as are the activities of external auditors. Also recorded here are activities performed by the superintendent, administrative support personnel and deputy, associate, or assistant superintendent having overall administrative responsibility.

SCHOOL ADMINISTRATION (2400)

Activities concerned with overall administrative responsibility for school operations. Included are activities of principals, assistant principals, full time department chairpersons and clerical staff.

SUPPORT SERVICES – BUSINESS (2500)

Activities concerned with the fiscal operation of the LUA, including budgeting, financial and property accounting, payroll, inventory control, internal auditing and managing funds. Also included are purchasing, warehouse and distribution operations, and printing, publishing and duplicating operations.

MAINTENANCE AND OPERATION OF PLANT SERVICES (2600)

Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools. Property insurance expenditures are recorded in this function.

SCHOOL SAFETY AND SECURITY (2660)

Activities concerned with maintaining a safe and secure environment for students and staff. Include costs associated with security plan development and implementation, security monitoring devices, security personnel, security equipment, school crossing guards, school fire alarm and other monitors, and other costs incurred in an effort to ensure the basic security and safety of students and staff. Effective beginning FY2025.

STUDENT TRANSPORTATION SERVICE (2700)

Activities concerned with the conveyance of students to and from school and trips to school activities. These activities include supervision of student transportation, vehicle operation, servicing and maintenance, bus monitoring and traffic direction. Transportation insurance expenditures are charged to this function.

SUPPORT SERVICES – CENTRAL (2800)

Central Office activities other than general administration and business services. Included are personnel services, data processing services, strategic planning including research, development and evaluation on a system-wide basis; and public relations activities, such as writing, editing and other preparation necessary to disseminate information to students, staff and the general public.

OTHER SUPPORT SERVICES (2900)

All other support services not properly classified elsewhere in the 2000 series.

SCHOOL NUTRITION PROGRAM (3100)

Activities concerned with providing food to students and staff in a school or LUA. This service area includes the preparation and serving of regular and incidental meals or snacks in connection with school activities and delivery of food. Activities should be recorded in Fund 600 (School Nutrition Program) except when paid by federal funds from fund 100 on behalf of the food service operation due to a shortage of funds or by special arrangement.

ENTERPRISE OPERATIONS (3200)

Activities that are financed and operated in a manner similar to private business enterprises - where the intent is to recover costs through user charges. Examples: LUA operated bookstore, cannery or freezer plant operation, stadium operation, etc.

COMMUNITY SERVICES OPERATIONS (3300)

Activities concerned with providing community services to students, staff or other community participants. Examples of this function would be the operation of a community swimming pool, a recreation program for the elderly, a child care center for working mothers, etc.

FACILITIES ACQUISITION AND CONSTRUCTION SERVICES (4000)

Activities concerned with the acquisition of land and buildings; renovating buildings; the construction of buildings and additions to buildings, initial installation or extension of service systems and other build-in equipment; and improvements to sites.

OTHER OUTLAYS (5000)

Outlays which cannot be properly classified as expenditures but require budgetary or accounting control. Transfers to other funds are recorded as 5000-930.

DEBT SERVICE (5100)

Outlays to retire the long-term debt (obligations in excess of one year) of the LUA. Included are payments of principal, interest and paying agents' fees. Interest on current loans (repayable within one year) is charged to function 2500.

Objects

Objects are used to describe the service or commodity obtained as the result of a specific expenditure. There are nine major object categories which may be further subdivided.

- 100 Personnel Services (Salaries)
- 200 Personnel Services (Employer Benefit Costs)
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects
- 900 Other Uses

A complete list of Objects may be found at:

<https://gadoe.org/finance-operations/>

Fund Balance

Fund balance is a measurement of available financial resources and is the difference between total assets and total liabilities in each fund.

Fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The District's fund balances are classified as follows:

- Non-spendable
- Restricted
- Committed
- Assigned
- Unassigned

The Board authorizes the Chief Financial Officer to assign Fund Balance.

A minimum Fund Balance of 1.5 months of budgeted expenditures should be maintained in the General Fund (unassigned).

Measurement Basis of Accounting and Budgeting

Basis of Budgeting

All Governmental Funds use the modified accrual basis of accounting. The District's Basis of Budgeting and Accounting are the same.

Revenues are recognized when susceptible to accrual (i.e. when they are "measurable and available"). The revenue budget should include all revenues anticipated within the fund in a given fiscal year, and generally they are segregated by source (e.g., property taxes, Quality Basic Education Act revenues). In addition to revenues, the category "other financing sources" also may be used. Generally, this category describes financial resources that are nonrevenue receipts but are treated as revenue to an individual fund within the LUA. Included in this classification are proceeds from the sale of bonds, sale (or

compensation for the loss) of fixed assets, and interfund operating transfers in. The available fund balance at the beginning of the fiscal year, which may be spent in the subsequent year's budget, is also considered a financial resource for budget purposes.

Revenues are recognized when the revenue source is considered measurable and available. Measurable meaning the amount of revenue can be determined and available meaning that the revenue has been collected or will be collected soon enough after the end of the year (typically within 60 days) to pay liabilities outstanding at year end.

Generally, expenditure budgets are considerably more detailed than revenue budgets. Governmental expenditures are classified in several ways. An important aspect of expenditure budgets are the legal level of budgetary control. This is the level which may not be over expended without the school board's approval. PCSD Board Policy DB (Planning, Programming, Budgeting System) governs this level of control.

PCSD Board Policy DB: Planning, Programming, Budgeting System

The Board of Education will adopt the non-appropriated budget at the aggregate level of fund type as its legal level of control (by fund type – i.e. governmental fund type).

The Superintendent or designee will prepare and present the annual budget by fund, function and object for management control; however, the Board's legal level of control will be set at the aggregate level of fund type.

Annual budgets are adopted for all funds except fiduciary funds. The annual fiscal year of the Board of Education is from July 1 through June 30.

The Board must approve the annual budget as required by Georgia law and the Georgia Board of Education. The Superintendent, as Treasurer of the Board, is authorized and directed to spend funds of the Board in accordance with this policy and other approved policies and procedures.

The Superintendent is authorized by the Board to approve cumulative adjustments of less than ten (10) percent of the amount originally appropriated for expenditures in any fund. The Superintendent will report to the Board, on a quarterly basis, all expenditures with budget adjustments in excess of \$100,000.

Under no circumstances is the Superintendent or other staff authorized to spend funds that exceed the total budget as approved by the Board of Education.

In addition to expenditures, the category "other financing uses" may be used. This category is reported similarly to "other financing sources" and includes transactions that reduce equity in an individual fund but do not reduce the total equity of the LUA.

Expenditures are recognized when:

- the transaction is measurable (i.e., the LUA can determine the amount of the expenditure, usually once the invoice is received); and
- the liability has been incurred (i.e., the goods or services have been received); or
- the liability has or will be liquidated from current revenues (i.e., the LUA pays the invoice in the current year or shortly thereafter).

Basis of Accounting¹⁰

The basis of accounting determines when transactions are reported on the financial statements. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the School District gives (or receives) value without directly receiving (or giving) equal value in exchange, includes property taxes, sales taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from sales taxes are recognized in the fiscal year in which the underlying transaction (sale) takes place. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The School District uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The School District considers certain revenues reported in the governmental funds to be available if they are collected within 60 days after year-end. The School District considers all intergovernmental revenues to be available if they are collected within 120 days after year-end. Property taxes, sales taxes and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt and compensated absences, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term liabilities are reported as other financing sources.

¹⁰ Annual Financial Report, Basic Financial Statements Note 2

The School District funds certain programs by a combination of specific cost-reimbursement grants, categorical grants and general revenues. Thus, when program costs are incurred, there are both restricted and unrestricted resources available to finance the program. It is the School District's policy to first apply grant resources to such programs, followed by cost-reimbursement grants and then general revenues.

Financial Policies

Budget Policy

1. The Board of Education (Board) will adopt the non-appropriated budget at the aggregate level of fund type as its legal level of control (for example, governmental fund types of general fund, special revenue, capital projects, etc.).
2. The Superintendent or designee will prepare and present the annual budget by, fund, function and object for management control; however, the Board's legal level of control will be set at the aggregate level of fund type.
3. Annual budgets are adopted for all funds except fiduciary funds. The annual fiscal year of the Board of Education is from July 1 through June 30.
4. The Board must approve the annual budget as required by Georgia law and the Georgia Department of Education. The Superintendent, as Treasurer of the Board, is authorized and directed to spend funds of the Board in accordance with this policy and other approved policies and procedures.
5. The Superintendent is authorized by the Board to approve cumulative adjustments of less than ten (10) percent of the amount originally appropriated for expenditures in any fund type. The Superintendent will report to the Board, on a quarterly basis, all expenditures with budget adjustments in excess of \$100,000.
6. Under no circumstances is the Superintendent or other staff authorized to spend funds that exceed the total budget as approved by the Board of Education.

Reference:

Board Policy DB – Planning, Programming, Budgeting System

Debt Management Policies

1. The bonded indebtedness cannot exceed ten (10) percent of the assessed value of all taxable property in the county.
2. The District will limit short-term borrowing to cover cash flow shortages through the issuance of tax anticipation notes.
3. The District will maintain a minimum balance of E-SPLOST proceeds to ensure adequate resources to fund future debt service.

Reference:

Board Policy DFD – Bond Sales

Board Policy DFE – Short Term Notes

Fund Balance Policy

1. Fund balance is a measurement of available financial resources and is the difference between total assets and total liabilities in each fund.
2. Beginning with the most restrictive constraints, fund balance amounts will be reported in the following categories:
 - a. **Nonspendable fund balance** – amounts that are not in a spendable form (e.g., inventory) or are legally or contractually required to be maintained intact (e.g., permanent fund principal).
 - b. **Restricted fund balance** – amounts that can be spent only for specific purposes pursuant to constraints either (1) externally imposed by creditors, grantors, contributors, or laws and regulations of other governments or (2) imposed by law through constitutional provisions or enabling legislation.
 - c. **Committed fund balance** – amounts that can be used only for the specific purposes determined by a formal action of the Board of Education. Commitments may be changed or lifted only by referring to the formal action that imposed the constraint originally (e.g., the Board's commitment in connection with future construction projects).
 - d. **Assigned fund balance** – amounts *intended* to be used by the government for specific purposes. Intent can be expressed by (1) the Board of Education or (2) the budget or finance committee, or Superintendent or designee. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed.
 - e. **Unassigned fund balance** – includes all amounts not contained in other classifications and is the residual classification of the general fund only. Unassigned amounts are available for any legal purpose.
3. The responsibility for designating funds to specific classifications shall be as follows:
 - a. **Committed Fund Balance** –The Board of Education is the District's highest level of decision-making authority, and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is motion approved by the Board.
 - b. **Assigned Fund Balance** –The Board of Education has authorized the Superintendent and the Chief Financial Officer as officials authorized to assign fund balance to a specific purpose as approved by this fund balance policy.
4. A minimum Fund Balance of 1.5 months of budgeted expenditures should be maintained in the General Fund (unassigned).

Reference:
Board Policy DCL – Fund Balance

Investment Policy

1. The primary objective, in priority order, of investment activities shall be safety, liquidity and yield.
2. The School District can invest its funds as permitted by O.C.G.A 36-83-4. In selecting among options for investment or among institutional bids for deposits, the highest rate of return shall be the objective, given equivalent conditions of safety and liquidity.

Reference:
Board Policy DI – Accounting and Reporting

Purchasing Policy

1. All purchases must be made by an authorized purchasing agent.
2. All purchases shall be evaluated based on quality, performance and price.
3. Purchases will be made by one of the following methods, are subject to the following limits and must adhere to Board regulations:
 - a. Purchases greater than or equal to \$50,000
 - i. Formal Bid and make every attempt to solicit at least three (3) responsive and responsible offers.
 - ii. Competitive Negotiation
 - iii. Board of Education approval is required for purchases greater than \$100,000.
 - b. Purchases between \$20,000 and \$50,000
 - i. Request for Quote (RFQ) and make every attempt to solicit at least three (3) competitive quotes
 - ii. Reported to the Board of Education on a quarterly basis as a Point of Information (POI)
 - c. Purchases between \$5,000 and \$20,000
 - i. Made by the local school/department level provided two (2) written quotes are maintained at the school/department level.
 - ii. Reviewed/approved by the Principal/department head and must be available for periodic audit review.
 - d. Purchases less than or equal to \$5,000
 - i. Best Judgement

Reference:
Regulation DJED-R – Bids and Quotations

Budget Development Methodology: Budgeting for Outcomes

Paulding County School District (PCSD) utilizes a Budgeting for Outcomes (BFO) model. BFO is a framework or performance budgeting process that is based on the Board of Education (BOE) and district leadership identifying priorities that reflect the results that the community want.

BFO goals include:

- Efficiency
- Transparency
- Innovation

Once the desired results and priorities are identified, specific strategies (initiatives) are developed to accomplish those priorities. These strategies are collaboratively developed by Business Services and district leadership and staff, encouraging new ideas, innovation, cooperation, and improvement within the school district's budget.

At its core, the philosophy of BFO requires each activity to be justified on the basis of cost-benefit analysis – at its essence, a budget constructed from the bottom-up (a modified zero-based budget).

The Price of Government and Major Budget Influencers must also be identified and considered within the framework, especially changes in funding and new or expanding influences on the budget, which may be positive or negative and short-term or long-term.

PCSD uses a BFO model as a systematic basis for resource allocation in order to create sustainable and effective budgets that fund programs and services that align with the communities' desired results, regardless of funding availability or budget constraints. Results are measured by the Financial Efficiency Star Rating system (see Performance Results: Financial Efficiency Start Rating section).

- PCSD budgets its governmental funds based on the modified accrual basis of accounting. Governmental funds include the General Fund, Special Revenue Funds, Capital Project Funds and Debt Service Funds of the District.
- Local school budgets are developed collaboratively with school administration, allowing for flexibility with their resources to best meet the needs of their specific student population.

Budget Development Process

Budget Framework Period

The budget framework is developed 6 to 12 months before the original budget is presented to the Board of Education (BOE) in June. There are two distinct phases to the Budget Framework Period:

- Budget Process Review Phase
- Budget Framework Development Phase

Budget Process Review Phase

The **Budget Process Review Phase** typically starts in July, approximately 12 months before the original budget is presented to the BOE. From July to September, Business Services will review the prior year's processes and develop a timeline for the next fiscal year budget – contingent upon the approved meeting schedule of the BOE. Budget-brainstorming sessions are held with key stakeholders to review the previous year's budget processes (successes and areas of improvement). Enhancements to the budget development process and reports are identified and work begins to make these adjustments well in advance of the Budget Development Timeline period (see below).

Highlights of the *Budget Process Review Phase* includes:

- ✓ Budget Book is compiled and submitted for peer-review
- ✓ Budget feedback from various groups is solicited and reviewed
- ✓ Develop timeline for the next fiscal year budget
- ✓ Key stakeholders review the previous year's budget processes
- ✓ Enhancements to the budget development process and reports are identified and work begins to make these adjustments
- ✓ Review begins on the Strategic Plan, including Performance Objectives, Initiatives and Measures

Budget Framework Phase

The **Budget Framework Phase** typically starts in October, approximately 9 months before the original budget is presented to the BOE. From October to December, Business Services will work with the BOE, community, district leadership and staff to identify desired results and Budget Priorities. In addition, Major Budget Influencers, Budget Initiatives (Strategies) and Price of Government are identified.

Highlights of the *Budget Framework Phase* includes:

- ✓ Budget feedback is solicited from various stakeholder groups
- ✓ Feedback begins on Budget Priorities (Performance Objectives)

- ✓ Feedback begins on Budget Strategies (Initiatives)
- ✓ Initial Major Budget Influencers are identified
- ✓ An early outlook on the next budget is developed
- ✓ Initial enrollment projections and allotment assumptions are developed

Definitions:

Major Budget Influencers. Business Services defines what might materially influence the budget, especially new or expanding influences, which may be positive or negative.

Early Outlook. Business Services produces an early outlook on the next budget, incorporating known major budget influencers.

Budget Priorities. The District identifies a relatively small number of high-level priorities that reflect the desired results of the community. These priorities form the basis for organizing the budgeting process. These are typically grouped by Strategic Plan Goal Areas and serve as validation of the alignment of plan and community.

In addition, priorities related to allotment allocation and funding by functional category are determined.

Initial Enrollment Projections. During this period, initial enrollment projections are developed after the October enrollment count. These early enrollment projections are pending kindergarten registration, school choice and magnet program changes. For information on the enrollment projection process refer to the Enrollment Projection Process section.

Budget Development Timeline Period

During this period Major Budget Influencers and Budget Initiatives are refined. A timeline of milestones and deliverables is published (see below), culminating in approval of a tentative and original budget. There are three distinct phases to the Budget Development Timeline Period:

- Budget Development Phase I
- Budget Development Phase II
- Millage Rate Phase

Budget Development Phase I

The ***Budget Development Phase I*** typically starts in January, approximately 6 months before the original budget is presented to the BOE. From January to March, Major Budget Influencers and Budget Priorities are refined.

Highlights of the *Budget Development Phase I* include:

- ✓ Budget feedback is solicited from various stakeholder groups

- ✓ Budget Priorities and Strategies are finalized
- ✓ Enrollment projections and allotment assumptions are finalized
- ✓ Major Budget Influencers and assumptions are finalized
- ✓ The State budget is approved, including QBE and Equalization Grant
- ✓ Initial local digest is received
- ✓ *Budget Timeline, Primer and Outlook Presentations*

Definitions:

Budget Initiatives (Strategies). Chiefs make specific budget proposals. These proposals are evaluated on the basis of how likely they are to help achieve the Budget Priorities. Proposals that are recommended for funding are Budget Initiatives. These are typically grouped by Strategic Plan Goal Areas, serving as validation of the alignment of plan, community and district leadership.

Price of Government. Funding availability is determined and allocated to support Budget Priorities and Initiatives.

Allotments and Major Budget Assumptions. During this period allotment allocation methodology and major budget assumptions are reviewed, including funding by functional category.

General Assembly Session. The General Assembly meets in regular session starting on the second Monday in January and for no longer than 40 legislative (rather than calendar) days each year.

Initial QBE and Equalization Grant Funding. Preliminary state funding estimates are typically received in February.

Initial Local Digest. Preliminary local digest projection information is typically received in February.

State Budget Approval. The Governor typically signs the state budget in late April or early May.

Final Enrollment Projections. Enrollment projections are finalized, including the impacts of kindergarten registration, school choice and magnet program changes. For information on the enrollment projection process refer to the Enrollment Projection Process section.

Budget Timeline Presentation. In January, after the BOE has approved their meeting schedule for the upcoming calendar year, a budget timeline is presented which details budget milestones, key deliverables, required BOE actions, public meetings, public hearings, press releases, advertisements and notices.

Budget Primer Presentation. In March, a budget primer is presented to the BOE and community. This presentation highlights demographic, enrollment and funding trends for PCSD and its comparable districts.

Revenue and Allotment Presentation. In March, initial revenue and allotment projections are presented.

Budget Development Phase II

The *Budget Development Phase II* typically starts in April, approximately 3 months before the original budget is presented to the BOE. From April to June, the tentative and original budgets are finalized and presented to the BOE and community.

Highlights of *Budget Development Phase II* include:

- ✓ Budget feedback is solicited from various stakeholder groups
- ✓ Pre-Consolidated local digest received
- ✓ Position allotments are finalized
- ✓ Numerous advertisements and notices are published
- ✓ Two public meetings regarding the budget are held
- ✓ Tentative budget approval
- ✓ Original budget approval
- ✓ *Revenue & Allotment, Tentative Budget and Original Budget Presentations*

Definitions:

Pre-Consolidation Digest. Received from the Tax Commissioner, the pre-consolidated digest is the final draft of the county tax digest.

Final Allotments. Position allotments are finalized, based on enrollment projections and budget assumptions related to position control.

Current Tax Digest and Five-Year History. Once the pre-consolidated digest is received, the Current Tax Digest and Five-Year History is produced, which provides an overview of digest and tax levy. (see Property Taxes and Values)

Two Public Meetings. In April and May, public meetings are held on the Proposed Budget, which is in accordance with O.C.G.A 20-02-167.1.

Tentative and Original Budgets Approved. In May and June, the tentative and original budgets are presented and approved by the BOE, respectively.

Georgia Code requires a budget to be adopted on or before June 30th.

Millage Rate Phase

If the proposed millage rate exceeds the rollback rate (see Property Taxes and Values section), a press release is issued, and three public hearings are advertised and held.

Definitions:

Current Tax Digest and Five-Year History. The current tax digest and five-year history is advertised. (see Property Taxes and Values)

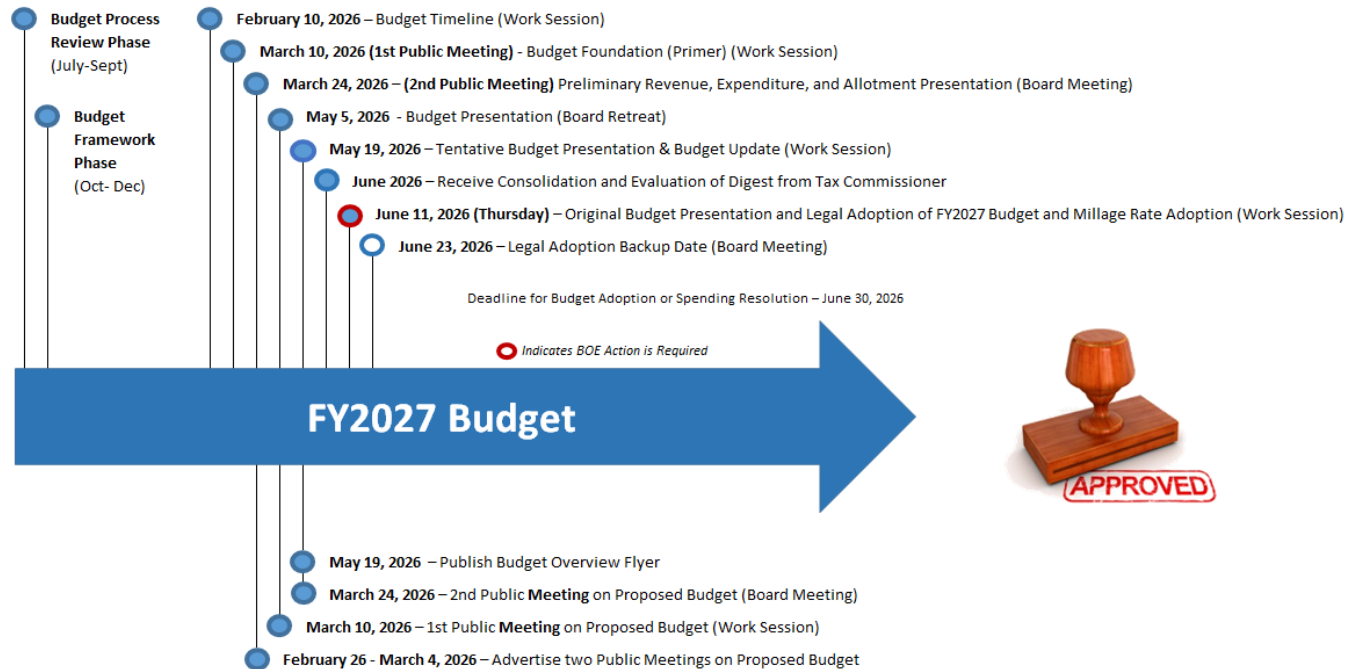
Adoption of the Millage Rate. In July, the BOE adopts a millage rate recommendation. This recommended rate is delivered to the Paulding County Board of Commissioners (BOC), the tax levying authority in Paulding County.

Millage Rate Finalized. By August, the digest is certified and consolidated, the BOC adopts a millage rate resolution and the Georgia Department of Revenue issues collection orders to the Paulding County Tax Commissioner.

The FY2027 budget did not have a Millage Rate Phase due to the millage rate being below the rollback rate.

Budget Development Timeline

FY2027 Budget Development - Major Milestones



FY2027 Quarterly Financial Updates on Budget Performance

- November 2026 – September 2026 Quarterly Update (Work Session)
- February 2027 – December 2026 Quarterly Update (Work Session)
- May 2027 – March 2027 Quarterly Update (Work Session)
- August 2027 – June 2027 Quarterly Update (Work Session)
- April 2028 – Presentation of FY2027 Audit Results (Work Session)

As of May 18, 2026



Engage. Inspire. Prepare.

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

Capital Projects Budgeting

The District utilizes several ongoing capital project planning mechanisms. Examples include Facility Advisory Committees, Enrollment/Districting Committee, Five-year Facility Planning and Five-year Technology Planning.

Throughout the fiscal year, the Director of Procurement meets monthly with the Executive Director of Facilities and the Superintendent to discuss ongoing projects, many of which are multi-year. These projects generally follow the District's Five-year Facility Plan and Five-year Technology Plan.

A construction update is also presented to the Board of Education (BOE) quarterly for ongoing discussions concerning capital projects.

Capital Projects Budgeting follow the same general budget development process.

Budget Framework Period

The budget framework is developed 6 to 12 months before the original budget is presented to the Board of Education (BOE) in June. There are two distinct phases to the Budget Framework Period:

- The **Budget Process Review Phase** typically starts in July, approximately 12 months before the original budget is presented to the BOE. From July to September, Business Services will review the prior year's processes.
- The **Budget Framework Phase** typically starts in October, approximately 9 months before the original budget is presented to the BOE. From October to December, Business Services works with various advisory committees, the operations, technology and construction departments, and Superintendent to ensure consensus on potential projects. While this work occurs year-round, it is important to understand multi-year projects that will be ongoing in the upcoming fiscal year as well as new projected projects before the budget development period.

Budget Development Timeline Period

The **Budget Development Phase** for capital projects typically starts in January, approximately 6 months before the original budget is presented to the BOE.

During this time Business Services works with various advisory committees, the operations, technology and construction departments, and Superintendent to confirm multi-year projects that will be ongoing in the upcoming fiscal year as well as any other projects.

In addition, each project gets assigned a funding source whether it is a project that was approved under the SPLOST referendum to be paid with sales taxes, or if it will be funded through the state-approved construction projects under GSFIC. From April to June, the tentative and original budgets are finalized and presented to the BOE and community.

FY27 Major Projects Timeline

Major Building/Renovation/Modification Projects/Addition Projects							
Projects	FY25	FY26	FY27	FY28	FY29	FY30	Cost
Crossroads ES (ES #20)	\$ 3,751,322	\$ 34,133,933	5,385,585	\$ -	\$ -	\$ -	\$ 43,270,840
Elementary School #21	\$ 10,000	\$ 240,221	571,157	\$ 5,961,626	\$ 31,220,724	\$ 5,871,393	\$ 43,875,121
South Paulding HS Ren/Mod	\$ 222,929	\$ 7,283,936	7,705,791	\$ 1,962,992	\$ -	\$ -	\$ 17,175,648
Austin MS Ren/Mod	\$ -	\$ 313,039	6,082,829	\$ 4,728,742	\$ -	\$ -	\$ 11,124,611
			19,745,362				

Communication and Engagement Strategy

Best Practice: The budget process should include a plan to inform participants, stakeholders, and the general public about how the budget process works, why each decision was made and how to provide input in the process. Below are *Components* and *Implementation* methods of an effective Communication and Engagement Strategy.

Components

The components of an effective Communication and Engagement Strategy includes defining the general budget process; stakeholder engagement; and explanation of decisions.

Process Overview

Best Practice: Demonstrate the budget process is collaborative, accessible, and transparent, as compromise is required for every budget process. Describe how the budget is developed, including key dates and deadlines, how decisions are made, and the process through which the public can provide input – all guided by established principals and strategic goals for the District.

- 1) Principles and Strategic Goals Guiding the Budget
 - a. Mission: Engage. Inspire. Prepare.
 - b. Vision: The vision of the Paulding County School District is to prepare ALL students for success today and tomorrow.
 - c. Core Beliefs
 - i. We believe preparing students for success is our first priority.
 - ii. We believe in fostering a culture of high expectations in student achievement and personal development.
 - iii. We believe all students are inspired to learn when provided rigorous and relevant instruction and positive relationships.
 - iv. We believe in providing an environment which is safe, challenging, inclusive, and both physically and mentally healthy.
 - v. We believe in the use of collaborative learning communities where best practices are partnered with data-driven decisions.
 - d. Strategic Goal Areas
 - i. Growth and Success for All

- ii. Communication and Engagement
 - iii. Attracting, Developing, and Retaining Quality, Diverse Professionals
 - iv. Operational and Organizational Excellence
 - v. Innovative Practices and Resource Implementation
- 2) Budget Development
- a. Development Calendar
 - b. Timeline of Major Milestones
 - c. Methodology
 - i. Major Budget Influencers
 - ii. Cost of Government
 - iii. Priorities and Strategies
 - iv. Validation to Strategic Plan
 - d. Public Education and Input
 - i. Public Presentations on the Budget
 - ii. Post Budget Documents to our website
 - 1. Link to website:
<https://www.paulding.k12.ga.us/departments/business-services/budget>
 - iii. Public Meetings on the Proposed Budget
 - iv. Public Hearings on Millage Rate
 - v. Budget Feedback Portal on our website

Stakeholder Engagement

Best Practice: Develop methods to solicit stakeholder input as part of the budget process. A stakeholder-engagement process should be designed with a clear understanding of the challenge or problem that stakeholder engagement is intended to help address. The design of the stakeholder-engagement process should then follow that purpose.

Explanation of Decisions

Best Practice: Once an adopted budget for the upcoming year has been produced, a district needs to clearly communicate the outcomes and the corresponding rationale and how they differ from the prior years. The message should be led by a description of the context for the budget and the environment in which the decisions were made. The major decisions and their impact should then be presented in a way that is accessible to the non-expert audience member. This presentation should include a clearly articulated rationale for the choices made, a description of the tradeoffs that were considered, and the basic principles that guided the decisions.

Implementation

Implementing an effective Communication and Engagement Strategy requires identifying the messengers; identifying the target audience and messages; selecting specific communication channels; and gathering and responding to feedback.

Identify the Messengers

- 1) Board of Education
- 2) Superintendent
- 3) Chief Financial Officer
- 4) Director of Financial Planning and Analysis
- 5) Superintendent's Cabinet
- 6) Principals - Principals are also in a position to help teachers become effective communicators of the message to parents.

To reduce the potential for confusion, messengers should be provided with a limited number of key points to present and a plan for responding to questions.

Identify the target audience and tailor messages accordingly

Best Practice: Identify target audiences. However, all information should be available to all groups but consider tailoring messages to the different parties. Often, it can be difficult for different stakeholders to appreciate the scope of the entire budget. PCSD attempts to make district-wide budget concepts and rationales more apparent to all stakeholders by:

- 1) Sharing information widely. Examples include:
 - a. Numerous public presentations are made discussing key budget concepts and rationales
 - b. Publish and present Budget Primer
 - c. Internal presentations, such as Admin Pre-planning
 - d. Community presentations, such as Stakeholder Meetings and Chamber of Commerce
- 2) Budget simulation
 - a. Student Groups, such as Student Impact and Business Pathway
- 3) Use funding formulas. Examples include:
 - a. QBE Allocation (PL, Schools, etc.)
 - b. Position Allotment Assumptions
- 4) Engaging influential outsiders

Target Audiences:

- | | |
|-------------------|-----------------------|
| 1) Administrators | 4) Parents |
| 2) Teachers | 5) Students |
| 3) Staff | 6) Community at Large |

Define communication channels (out)

Best Practice: Develop a variety of methods for communicating with different audiences. Given the importance of the budget, priority should be placed on the methods that afford the broadest reach possible.

Communication Channels:

- 1) Website – Budget and Millage Rate Presentations and reports are available online
- 2) Publish Press Releases, Advertisements and Meeting Notifications (website, social media, and newspaper)
- 3) Public Meeting – Two public meetings are held specifically for the budget
- 4) Public Hearings – Three public hearings may be held concerning the proposed millage rate
- 5) Public Presentations – Six public presentations are typically made on the Proposed Budget
- 6) Budget Overview Flyers – Overviews are published for the Tentative and Original Budgets
- 7) School/Division/Departmental Meetings
- 8) Stakeholder Meetings, including:
 - a. Quarterly Stakeholder's Meeting
 - b. Teacher Advisory Group
 - c. Principal Advisory Group (Principal's Meeting)
- 9) Student Engagement
- 10) Budget Messengers

Gather feedback (in) and adjust

Best Practice: It is imperative that stakeholders have an opportunity to provide feedback during and after the decision-making process. A variety of avenues should be available for providing feedback. At the same time, feedback methods must be carefully structured to provide useful input.

Feedback Channels:

- 1) Messenger Feedback
 - a. School/Division/Departmental
- 2) Stakeholder Feedback
 - a. Teacher Advisory Feedback – Keep, Explore or Evaluate Exercise (Reported by Division)
 - b. Principal Advisory – Keep, Explore or Evaluate Exercise (Division)
- 3) Online budget feedback links
 - a. Survey:
https://forms.office.com/Pages/ResponsePage.aspx?id=6xNNCmZacEqS8Tktbtujql_cgzBs921FqSZn3fRZ3lhUOTdERVRSOVoyRElwV01BNEoxWDQ1QUc3Ry4u (Division)
 - b. Email: budget@paulding.k12.ga.us (Division)

Feedback Response

Once feedback has been gathered, a district must respond accordingly, adjusting processes or decisions where appropriate. Failure to respond to feedback can severely harm the credibility of the budgeting process. Further, it is important to adapt the communication plan to new and changing circumstances throughout the budget process so that the message remains relevant and credible.

Benchmarking

The District utilizes several benchmarking techniques, including but not limited to:

Comparable

Comparing current processes and key performance indicators (KPIs) against comparable school districts.

The processes or KPI's observed will often dictate the comparable. For example, revenues are compared against districts of a similar size, economy and /or geographical region. PCSD is the 11th largest school system in Georgia. Districts with a rank of 10, 12, 13, 14, etc. are often averaged together as one "comp." Variances to these comparable districts are then analyzed. The example on the next page examines revenue from FY2025.

Paulding County School District
Fiscal Year Budget

2027

School District	FTE	Rank	FTE %	Local Revenue per		State Revenue per		Federal Revenue per		Total Revenue per		FTE Rank	Local Revenue	State Revenue	Federal Revenue	Total Revenue
				FTE	%	FTE	%	per FTE	%	FTE	Total %		per FTE	per FTE	per FTE	per FTE
Paulding County Allocation	31,566	11	1.8%	\$ 5,401	1.4%	\$ 8,704	2.1%	\$ 579	1.0%	\$ 14,684	1.7%	11	85	91	161	115
				36.8%		59.3%		3.9%		100.0%						
Savannah-Chatham County	34,915	10	2.0%	\$ 12,490	3.6%	\$ 6,281	1.7%	\$ 1,507	3.0%	\$ 20,277	2.6%	10	9	168	51	19
Muscogee County	28,835	13	1.7%	\$ 5,409	1.3%	\$ 8,489	1.9%	\$ 1,309	2.2%	\$ 15,207	1.6%	13	84	105	71	95
Richmond County	28,048	16	1.6%	\$ 5,384	1.2%	\$ 8,096	1.7%	\$ 2,054	9.3%	\$ 15,534	1.6%	16	87	118	28	82
Houston County	30,159	12	1.8%	\$ 4,475	1.1%	\$ 10,113	2.3%	\$ 814	4.0%	\$ 15,402	1.7%	12	124	46	123	89
Douglas County	25,849	17	1.5%	\$ 5,669	1.2%	\$ 7,421	1.5%	\$ 898	3.7%	\$ 13,987	1.3%	17	75	145	113	151
Bartow County	13,788	27	0.8%	\$ 8,147	0.9%	\$ 7,205	0.8%	\$ 1,102	2.5%	\$ 16,453	0.8%	27	34	151	93	56
Carroll County	15,981	22	0.9%	\$ 4,656	0.6%	\$ 8,594	1.1%	\$ 734	1.9%	\$ 13,984	0.8%	22	115	99	139	152
Average	25,368	-	1.5%	\$ 6,604	1.4%	\$ 8,028	1.6%	\$ 1,203	4.9%	\$ 15,835	1.5%					
Variance to PCSD				\$ 1,203		\$ (676)		\$ 624		\$ 1,151						
% Variance to PCSD				22.3%		-7.8%		107.7%		7.8%						
State Totals	1,702,193	-	100.0%	\$ 7,124		\$ 7,661		\$ 1,026		\$ 15,811						
Allocation				45.1%		48.5%		6.5%		100.0%						
Variance to PCSD				\$ 1,722		\$ (1,043)		\$ 447		\$ 1,127						
% Variance to PCSD				31.9%		-12.0%		77.3%		7.7%						
				\$ 6,909		\$ 7,431		\$ 996		\$ 15,336						
Others:																
Cobb County	109,011	2	6.4%	\$ 8,217	23.8%	\$ 6,869	15.3%	\$ 674	11.9%	\$ 15,760		2	32	157	148	75
Polk County	7,611	49	0.4%	\$ 3,497	0.7%	\$ 8,734	1.4%	\$ 776	1.0%	\$ 13,007		49	147	90	133	174
Haralson County	3,375	90	0.2%	\$ 4,549	0.4%	\$ 9,951	0.7%	\$ 1,378	0.8%	\$ 15,878		90	119	50	62	68
Coweta County	22,759	18	1.3%	\$ 7,150	4.3%	\$ 6,548	3.0%	\$ 785	2.9%	\$ 14,483		18	43	164	132	128
Top 37	33,706			\$ 6,899	6.2%	\$ 7,696	5.3%	\$ 1,007	5.5%	\$ 15,602						

Business Process Improvement (BPI)

Seeks to improve specific processes by eliminating waste, redundancy, and other inefficiencies - by mapping out current processes, identifying inefficiencies, redesigning the processes and benchmarking against key performance indicators (KPIs). Third-party sources are specific to the process but include BusinessPLUS ERP system processes.

Salary Study

Used to define a fair and competitive salary structure for employees, to recruit and retain the most highly qualified individuals possible. Third-party sources, in addition to commissioned studies, include the annual Metro RESA Teacher and Non-Teaching Salary Surveys.

Staffing Study

Review staffing structure, workload, performance measures and those of comparable governments to assess appropriate staffing needs. Initial actions may consist of an overall review of organizational structure, positions and respective responsibilities.

Best Practice Benchmarking

Comparing current processes and key performance indicators (KPIs) against the best practices of other organizations in order to improve operational efficiency and effectiveness. The District utilizes various benchmarking methods. For example, Hanover K-12 Research and EAB Strategic Research KPIs for District Operation.

Proposed Budget Priorities and Strategies

Strategic Goal Area	Performance Objective	FY26 Budget Priorities	Financial Impact on the Budget
1 Growth and Success for ALL	• Improve student academic growth and achievement • Improve performance of student subgroups • Improve student college, career, and life readiness	• Maintaining manageable Class Size • Targeted Staff Adjustments	• (-\$3.2 million) to General Fund due to a decrease in enrollment – discussed further in Financial Section
2 Communication and Engagement	• Communicate efficiently, effectively, and transparently with all district stakeholders • Improve communication and access of information to our diverse populations • Facilitate partnerships between community and school district	• Increase external stakeholder communication tools and strategies	• Not applicable
3 Attracting, Developing, and Retaining Quality, Diverse Professionals	• Attract and retain high quality, diverse professionals • Build staff capacity • Develop and implement effective succession planning	• Step Increases • Strategic partnerships with post-secondary institutions	• \$2.9 million for Step Increases • \$350,000 for advanced degrees programs
4 Operational and Organizational Excellence	• Develop and implement a facility plan to contend with growth and aging facilities • Enhance safe and effective learning environments • Sustain excellent financial stewardship	• Increased Safety/Security staff for new police force	• \$6.6 million for School Safety and Security • Addition of 5 allotments
5 Innovative Practices and Resource Implementation	• Develop and advance resources to inspire a culture of innovation • Build staff efficacy to impact innovative practices • Implement innovative programs and practices to engage ALL students	• 1:1 Initiative refresh • Innovation Resources and STEM Budgets	• \$4.6 million for 1:1 Initiative refresh • \$75,000 allocated by FTE to each school for STEM resources

FY2027 Major Budget Influencers and Price of Government

Major Budget Influencers (Business Services):

Major Revenue (Price of Government) Influencers

- Enrollment Growth or Decline
- State Budget
- QBE:
 - Enrollment (Weighted, Dual, etc.)
 - Local Fair Share
 - Teacher Pay Scales
 - TRS Employer Contribution
 - State Health Employer Contribution
- Equalization Grant:
 - Wealth per Weighted FTE Impact
- Changes in Local Sources
 - Ad Valorem
 - TAVT

Major Expenditure (Budget) Influencers

- Enrollment Growth or Decline
- Exceptional Students Educational Program (ESEP) Growth
- Allotment Assumptions
- State Teacher Scales (Local Impact)
- Step Increases
- Health Insurance
- TRS Employer Contribution

Price of Government (Business Services):

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	School Nutrition Program	Total Governmental Fund Types
<u>Estimated Revenues:</u>						
Local Taxes	\$ 169,611,000		\$ 32,532,134			\$ 202,143,134
Local Sources	2,456,000	\$ 8,562,402			\$ 5,926,542	16,944,944
State Sources	278,397,841		1,185,044		500,688	280,083,572
Federal Sources		15,974,031			13,936,452	29,910,483
Transfers from Other Funds	-		-	26,405,615	917,294	27,322,909
Total Estimated Revenues	\$ 450,464,841	\$ 24,536,432	\$ 33,717,177	\$ 26,405,615	\$ 21,280,976	\$ 556,405,041

FY2027 Budget Overview Flyer

PCSD produces two Budget Overview Flyers – for the Tentative and Original Budgets. The Original Budget version of the flyer is illustrated below.



PAULDING COUNTY SCHOOL DISTRICT FY2027 BUDGET OVERVIEW

Engage. Inspire. Prepare.

PCSD's Strategic Plan provides a framework and sets the tone for creating a dynamic culture, where students are engaged, inspired and prepared for their future. 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 can thrive.

INTEGRITY. Results of the most recent financial audit were outstanding, and the District received Georgia Department of Audits and Accounts' *Excellence in Financial Reporting Award*.

STEWARDSHIP. PCSD recently received a 4-Star *Financial Efficiency Rating*, which measures a district's per-pupil spending in relation to the academic achievements of its students. Only 37 of 180 districts or 21% scored better than PCSD (FY24).



Every year the Paulding County School District (PCSD) develops and adopts a budget for the next fiscal year. This report is designed to inform parents, students, staff and stakeholders about the key metrics involved in developing our budget and highlights for the upcoming year.

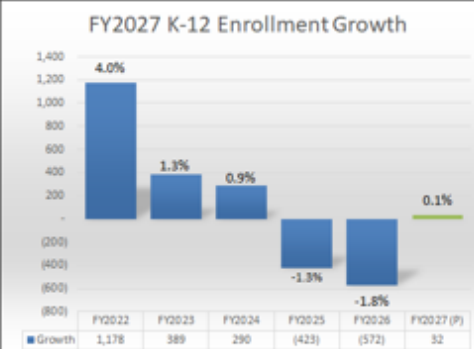
FY2027 Budget Highlights

Enrollment Growth and Virtual Instruction. PCSD is projected to educate 30,628 students in FY2027 (school year 2026-2027), an increase of 32 students or 0.1%.

For the 10 years ending FY2026, the district had an annual growth rate of 0.7%. In the prior decade, FY2016 - FY2026, enrollment increased 2,130 or 7.5%. FY2026 enrollment decreased 572 or -1.8% to 30,596.

The district anticipates educating approximately 0.9% or 290 students virtually. Approximately 99.1% or 30,338 are expected to attend face-to-face instruction.

FY2027 K-12 Enrollment Growth



	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027 (P)
Growth	1,178	389	290	(423)	(572)	32

Low Wealth. Despite favorable employment, income and free-and-reduced lunch statistics, PCSD is considered low wealth due to a limited commercial and industrial tax base and the large number of school-aged children per household. Below are rankings against the 37 large districts in Georgia (school districts over 10,000). Rankings against all 180 school districts in Georgia are in parentheses.

- 11th Largest District as of FY2025
- 26th in Local Revenue per Student (85th out of 180)
 - ✓ Collect \$1,722 less than Statewide Average per Student, a total deficit of \$53 million
- 7th in State Revenue per Student (91st out of 180)
 - ✓ 5th Largest Recipient of Equalization (\$38.1 million in FY27)
- 22nd in Total Revenue, including Federal sources, per Student (115th out of 180)
 - ✓ Collect \$1,127 less than Statewide Average per Student, a total deficit of \$53 million

Front

Demographics and Statistics

Paulding County

- 1.7% State Population
- 1.4% Housing Units
- 2.0% More Persons per Household (Age 5-18)
- 5% Commercial / Industrial Land Use

PCSD

- 20 Elementary Schools
- 10 Middle Schools
- 5 High Schools
- Alternative Education
- College & Career Academy
- 4,098 Employees
- 2,492 Instructional (61%)

PCSD Rank out of 180 School Districts in GA

- 11th in Enrollment
- 85th in Local Revenue
\$53 million deficit, compared to the statewide average
- 91st in State Revenue
- 115th in Total Revenue
*Per Pupil, GaDOE FY2025

PCSD Funding Sources

- 37% Local (45% Average)
- 59% State (49% Average)
- 4% Federal (8% Average)
*GaDOE FY2025

\$582.8m FY2027 Budget

All Funds

- General Fund (77%)
- Special Revenue (4%)
- Capital Projects (9%)
- Debt Service (5%)
- School Nutrition (5%)



The vision of the Paulding County School District is to prepare ALL students for success today and tomorrow.

General Fund Revenue Highlights: Equalization Grant

The General Fund accounts for approximately 77% of all District spending and is the main operating fund for the school district. Projected revenues for FY2027 total \$447.7 million, an increase of \$4.8 million or 1.1%.

As a low wealth school district, the product of a limited commercial / industrial tax base and more students per household than statewide averages, PCSD will receive \$38.1 million of Equalization Grant funding in FY2027 (the fifth highest recipient in the State).

	FY2026	FY2027	Change	%
QBE Funding, net	\$ 242.7	\$ 237.6	\$ (5.1)	-2.1%
Equalization Grant	29.0	38.1	9.1	31.4%
Local Taxes	168.0	169.6	1.6	1.0%
Other Local Revenue	3.3	2.5	(0.9)	-25.8%
Total GF Revenue	\$ 442.9	\$ 447.7	\$ 4.8	1.1%

*Excludes Grants and Transfers to Other Funds

** QBE includes Other Grants from GaDOE

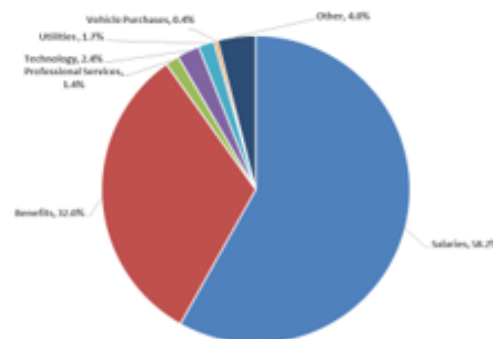
Funding under the state Quality Basic Education (QBE) formula will be decreased by -2.1% or -\$5.1 million. Local taxes are projected to increase \$1.6 million, with a balanced tax digest and a millage rate of 17.800 (2026 rate).

General Fund Expenditure Highlights: Safety and Instruction

The District will continue to focus on safety and instruction in FY2027, including over \$8 million in safety-related initiatives. PCSD typically allocates more of its resources to instruction than statewide averages, while central office expenditures are half the size of the average district.

Projected expenditures for FY2027 total \$447.7 million, an increase of \$5.1 million or 1.2%.

90% of the budget is spent on salaries and benefits. The remaining 10% of the General Fund budget covers all other operating expenditures, including critical areas such as technology and textbooks.



Compensation will also be addressed as the FY2027 budget includes a fully funded experience step for qualifying employees.

Technology continues to be a major investment, as \$10.8 million of the FY2027 budget will be spent in this area.

Please visit our website for more information and sources for the information presented in this report. Go to www.paulding.k12.ga.us.

BASED ON THE ORIGINAL BUDGET PRESENTATION ON JUNE 11, 2026

Back

Budget Administration and Management

The budget is administered and managed by the Chief Financial Officer and Director of Financial Planning and Analysis. Reporting occurs monthly and on-demand, including the following routine reporting opportunities.

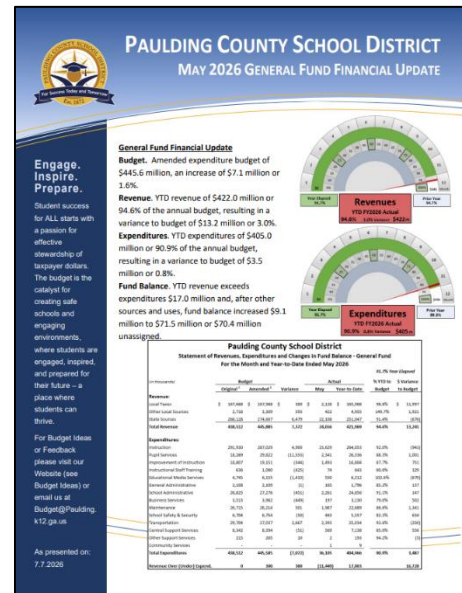
Monthly General Fund Financial Updates

A one-page Budget Update on the General Fund is provided monthly to the Board of Education and general public.



Quarterly Financial Updates

More detailed Quarterly Financial Updates are provided to the Board of Education and general public on a quarterly basis. These reports address all fund categories.



Actual updates can be viewed on the District's website at: <https://www.paulding.k12.ga.us/departments/business-services/monthly-financial-updates>.

Other Documents

Other budget-related documents available on the Districts website include:

- Annual Audit Report
- Budget Documents and Presentations
- Georgia Department of Education Report
- SPLOST Activity

The documents are located at <https://www.paulding.k12.ga.us/departments/business-services/overview>.

Financial Section

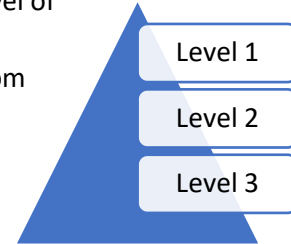


Paulding County School District Fiscal Year Budget

2027

Financial Section Format

The Financial Section uses a pyramid approach in communicating the District financials. The pyramid approach begins at a broad level and drills down into more detail as each level of the pyramid is addressed. Each level provides revenues, expenditures, fund balance, other financing sources/uses, and an explanation of major shifts from the current year.



Level One: Summary of Total Budget (All Funds Combined)

Level Two: Summary Data for Operating Funds

Level Three: Summary Data for Individual Funds

In addition to other details, each level presents revenues by source and expenditures by state object code for eight years, including three (3) prior years of actual (comparative) results, the current year estimated actual results (1), Proposed Budget year (1), and three (3) years of forecasted data.

Original Budget Presentation

The government-wide original (proposed) budget was approved by the Board of Education by a vote of 7-0 on June 11, 2026. This presentation format reports transfers with revenues and expenditures.

Government-wide revenues totaled \$556.4 million. Expenditures totaled \$582.8 million.

Original Budget Presentation Paulding County School District July 1, 2026 through June 30, 2027						
The budget will be considered for final adoption by the Board of Education at 8:30 AM EST, June 11, 2026 in the Board Room of the Paulding County School District.						
General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	School Nutrition Program	Total Governmental Fund Types	
<u>Estimated Revenues:</u>						
Local Taxes	\$ 169,611,000	\$ 32,532,134			\$ 202,143,134	
Local Sources	2,456,000	\$ 8,562,402		\$ 5,926,542	16,944,944	
State Sources	278,397,841		1,185,044	500,688	280,083,572	
Federal Sources		15,974,031		13,936,452	29,910,483	
Transfers from Other Funds	-		-	26,405,615	917,294	27,322,909
Total Estimated Revenues	\$ 450,464,841	\$ 24,536,432	\$ 33,717,177	\$ 26,405,615	\$ 21,280,976	\$ 556,405,041
<u>Estimated Expenditures:</u>						
Instruction	\$ 289,086,237	\$ 12,960,959			\$ 302,047,196	
Pupil Services	29,577,052	3,251,721			32,828,773	
Improvement of Instructional Services	19,828,750	19,264			19,848,014	
Instructional Staff Training	496,724	1,961,861			2,458,585	
Educational Media Services	7,024,955	-			7,024,955	
Grant/Program Administration		564,821			564,821	
General Administration	2,115,361	296,805			2,412,166	
School Administration	28,122,922	-			28,122,922	
Business Services	3,536,310	-			3,536,310	
Maintenance	27,475,042	3,227,418			30,702,460	
School Safety and Security	6,619,254	-	\$ 3,935,212		10,554,465	
Transportation	27,703,348	901,149	875,000		29,479,497	
Central Support Services	8,667,470	56,250			8,723,720	
School Nutrition Program				\$ 28,514,914	28,514,914	
Community Services					-	
Other Support Services	211,415	-			211,415	
Facilities Acquisition / Construction			20,893,136		20,893,136	
Other Outlays			26,405,615		26,405,615	
Debt Service			\$ 26,405,616		26,405,616	
Local School Activity and Other		1,179,055			1,179,055	
Total Estimated Expenditures	\$ 450,464,841	\$ 24,419,303	\$ 52,108,963	\$ 26,405,616	\$ 29,432,208	\$ 582,830,930
Estimated Fund Balance (July 1, 2026)	56,800,000	5,692,701	53,845,991	9,155,667	11,297,665	136,792,024
Estimated Fund Balance (June 30, 2027)	\$ 56,800,000	\$ 5,809,831	\$ 35,454,205	\$ 9,155,666	\$ 3,146,433	\$ 110,366,135
* No Proprietary Funds exist						
** Annual budgets are not adopted for Fiduciary Funds						

Level One: Summary of Total Budget (All Funds Combined)

Total Funds

The District reports the following appropriated major governmental funds:

- The **General Fund** is the District's primary operating fund. It accounts for and reports all financial resources not accounted for and reported in another fund. The General Fund is where the recurring operating costs of the school are recorded.
 - The **Special Revenue Funds** accounts for resources that are legally restricted for specific purposes. Although reported within the General Fund for audited financial reporting, the Special Revenue Fund is presented separately for budget appropriation and internal reporting purposes.
 - The **School Nutrition Fund** accounts for activities associated with the District's School Nutrition Program (SNP). Although a Special Revenue Fund, the School Nutrition Fund is presented separately for budget appropriation and internal reporting purposes.
- The **Capital Projects Fund** accounts for and reports financial resources including Education Special Purpose Local Option Sales Tax (E-SPLOST), bond proceeds and grants that are restricted, committed or assigned for capital outlay expenditures, including the acquisition or construction of capital facilities and other capital assets.
- The **Debt Service Fund** accounts for and reports financial resources that are restricted, committed or assigned including taxes (property) legally restricted for the payment of general long-term principal and interest and paying agent's fees.

Major (Significant) Funding Sources and Uses (Expenditure Categories)

General Fund

The general fund is significantly funded through Quality Basic Education (QBE), the Equalization Grant Revenue, and Property Tax Revenue. Major expenditures include salaries, benefits, and purchased services.

Special Revenue Fund

Federal revenue is the significant contributor to special revenue. Major expenditures for the special revenue fund are salaries, benefits, and purchased services due to funding provided for the grant programs.

School Nutrition Fund

The National Child Nutrition Program (Federal Revenue) accounts for 68.4% of the revenue budget for School Nutrition. Salaries, benefits, and purchased food are the major expenditures for the fund category.

Capital Projects Fund

Major funding for the Capital Projects Fund is E-SPLOST, which is a one-percent sales tax used for capital improvements. Other funding is provided through the State Capital Outlay program (GSFIC) to ensure all public-school students are housed in facilities that have adequate space, are safe, and that are well-maintained.

Capital construction projects and E-SPLOST capital projects are the major expenditures for this fund.

Debt Service Fund

Transfers-In is the primary source of funding for the debt service fund, which comes from E-SPLOST funding. Debt services expenditures make up 100% of the budget.

Underlying Assumptions and Significant Trends for Major Funding Sources and Uses

State Funding Sources: Quality Basic Education (QBE) and Equalization Grant

- As the digest improves Local Fair Share (LFS) will continue to increase, reducing QBE funding
- As Net Digest per Student (NDPS) improves, in comparison to the statewide average, the Equalization Grant award will decline
- Increasing the State Pay Scale for Teachers will result in additional QBE funding
- QBE will continue to underfund allotment quantity, total compensation and benefits

Local Revenue Sources: Property Taxes

- As a low-wealth school district, local funding will continue to lag behind statewide averages
- With an above average number of school-age children per household and increases in enrollment, the associated local revenue will not adequately support the related expenditure growth

Salaries, Benefits and Purchased Services

- Increases in enrollment place higher demands on staff, resulting in the need for more teaching, administrative and support positions. However, decreases in enrollment results in a decrease in teaching positions.
- The cost of human capital will continue to rise
- Salaries, Benefits and Purchased Services will continue to consume the majority of resources
- When grant awards do not fully support the initiative, local revenue sources (General Fund) may be required to address allotment quantity, total compensation and benefits.

Federal Funding Sources

- For most grants, should the funding of these programs be eliminated or reduced, it is likely that the services provided would be negatively impacted unless another funding source is identified.
- Each grant is adjusted in the current year before funds are spent based on the actual grant award for that year.

- Increases in enrollment, especially enrollment ESEP, should continue to increase grant opportunities, but will also likely place higher demands on local resources.

Transfers-In

- Debt service is primarily funded through E-SPLOST VI (transferred from the Capital Projects Fund). An underlying assumption is the anticipated collection of E-SPLOST proceeds.

Debt Service

- No changes in the Amortization Schedules are anticipated at the time of this report.

Significant Trends or Factors Influencing Budget Decisions:

Demographic and Economic Factors

Tax Digest. The limited commercial and industrial tax base in Paulding County results in a lower net digest per student (NDPS), which reduces local funding.

Large number of school-age children per household. Tax digest issues are exacerbated by the high number of school-age children per household in Paulding County, as there is not a correlating increase in funding. Local funding is based on property tax values and not the number of school-age children living in the home.

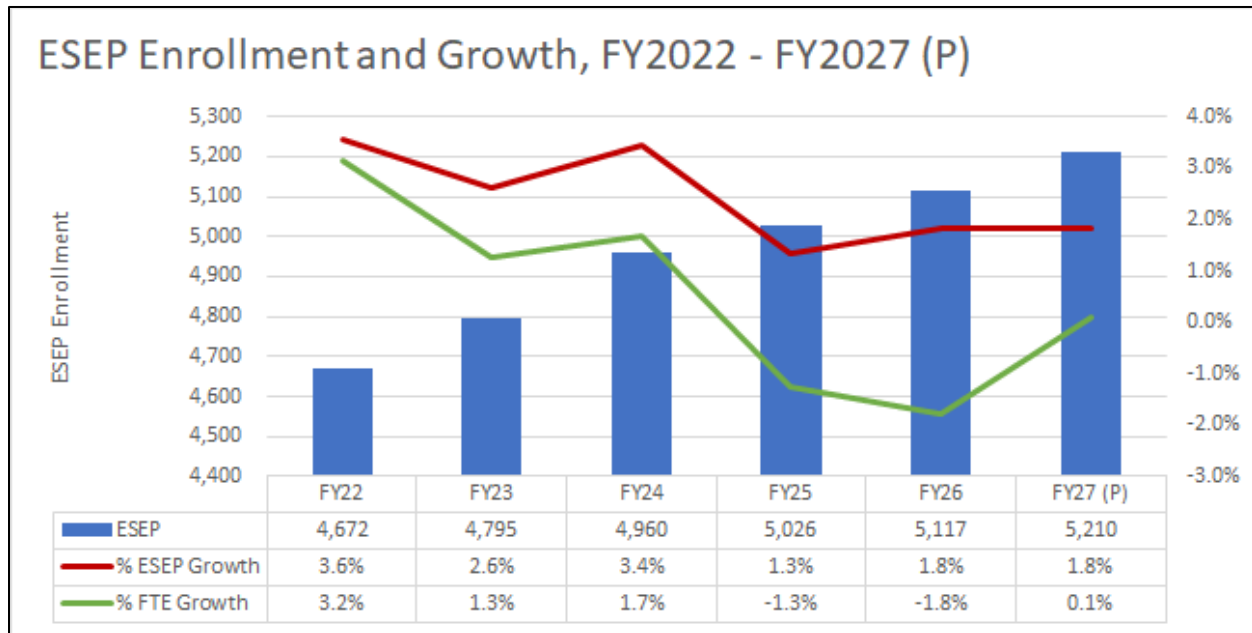
Free and Reduced-Price Meal Benefits Program Eligibility. *Free and Reduced-Price Meal Benefits Program (FRL)* is a part of the National Child Nutrition Program. This program makes free or reduced priced meals available to qualifying households. Qualifications are based on the gross income of all household members and the number of persons living in the house.

FRL participation is a measurement of student wealth and is directly impacted by the demographic and economic conditions of Paulding County.

The FRL participation percentage decreased 1.3% from October 2024 to October 2025, from 51.2% to 49.9%, respectively.

The Statewide participation percentage increased 1.0%, from 67.6% to 68.6%.

ESEP Enrollment. ESEP enrollment has steadily increased over the past several years. This is significant because the average additional cost per ESEP student is approximately \$3,933 or 34.4% (including FY2025 local, state and federal sources). From FY2022 to FY2026, ESEP enrollment increased 445 or 9.5%, compared to a large district average increase of 216 or 4.9%. FY2026 ESEP enrollment increased 91 or 1.8% to 5,117. (red line). FY2027 is projected to increase 1.8% from FY2026 as more students have enrolled in face-to-face learning than in prior year.



Approximately 16.6% of PCSD enrollment participated in ESEP, compared to a statewide average of 14.0%, in FY2026.

PCSD's 5-year average growth rate in ESEP participation was 1.8%, that is in line with comparable districts. The statewide and large district (districts with > 10,000 FTE) 5-year average growth rate in ESEP participation was 1.7% and 1.0%, respectively.

This compares to a 5-year average growth rate in the overall District, statewide, and large district enrollment of -0.03%, 0.2%, and -0.7%, respectively.

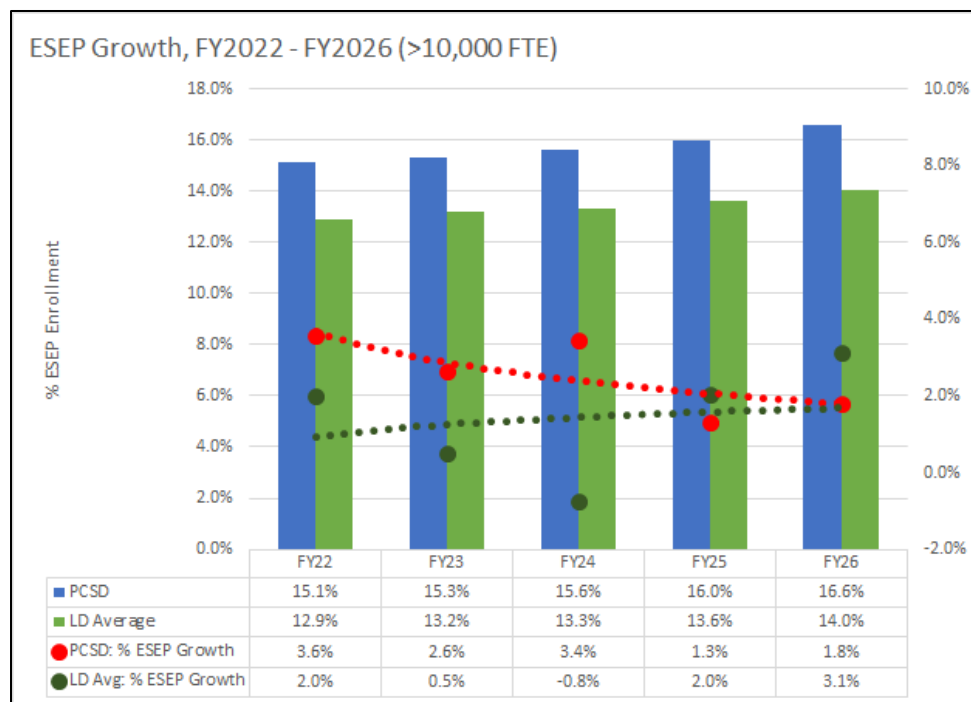
ESEP Growth		FY22	FY23	FY24	FY25	FY26	5-Year CAGR
710	Paulding County	3.6%	2.6%	3.4%	1.3%	1.8%	1.8%
721	Richmond County	-0.1%	6.7%	3.6%	3.4%	2.1%	3.1%
608	Bartow County	8.1%	7.5%	8.5%	0.7%	0.5%	3.4%
638	Coweta County	2.3%	10.7%	4.7%	1.0%	4.2%	4.1%
628	Cherokee County	2.6%	0.4%	3.9%	0.6%	-0.4%	0.9%
622	Carroll County	2.7%	4.7%	4.9%	6.3%	5.7%	4.3%
669	Hall County	1.2%	2.0%	1.2%	1.4%	0.9%	1.1%
676	Houston County	2.8%	5.7%	4.5%	5.3%	2.9%	3.6%
675	Henry County	0.7%	5.3%	1.5%	2.7%	1.5%	2.2%
	Statewide	0.4%	2.9%	3.0%	1.7%	1.0%	1.7%
	LD Avg	2.0%	0.5%	-0.8%	2.0%	3.1%	1.0%

Paulding County School District
Fiscal Year Budget

2027

Enrollment Growth		FY22	FY23	FY24	FY25	FY26	5-Year CAGR
710	Paulding County	3.2%	1.3%	1.7%	-1.3%	-1.8%	0.0%
721	Richmond County	-3.1%	0.3%	3.9%	-1.6%	-3.0%	-0.1%
608	Bartow County	-1.9%	1.3%	6.8%	-1.0%	-1.1%	1.2%
638	Coweta County	-0.9%	1.9%	2.6%	0.1%	-0.6%	0.8%
628	Cherokee County	0.2%	-0.1%	1.4%	0.0%	-3.3%	-0.4%
622	Carroll County	-1.6%	4.2%	6.1%	0.6%	-0.2%	2.1%
669	Hall County	-0.7%	0.8%	1.2%	0.0%	-2.2%	0.0%
676	Houston County	-2.0%	1.2%	4.6%	0.4%	0.3%	1.3%
675	Henry County	0.1%	1.4%	0.5%	-0.6%	-2.5%	-0.2%
	Statewide	-2.2%	0.4%	2.7%	-0.2%	-1.9%	0.2%
	LD Avg	0.4%	-1.6%	-1.7%	-0.2%	0.1%	-0.7%

While enrollment in ESEP continues to exceed the large district average, there are indications the growth is slowing at a faster rate than the large district average (LD Avg).



Local Economy. E-SPLOST collections are directly impacted by the economy of Paulding County. Which is expected to perform at historical levels during the projected budget period.

Enrollment Factors

Enrollment Growth. Increases in enrollment may result in additional grant awards, but funding may not cover all the additional costs associated with required services. For the 10 years ending FY2026, the District had an annual growth rate of 0.7%. In the prior decade, from FY2016 to FY2026, enrollment increased 2,130 or 7.5%. FY2026 enrollment decreased 572 or -1.8% to 30,596. 2027 is projected to increase by 32 students to 30,628 or 0.1%.

Funding Factors

Low Wealth. Despite favorable employment, income and free-and-reduced lunch statistics, PCSD is considered a low wealth school system due to a limited commercial and industrial tax base and the large number of school-age children per household. With approximately 59% of general fund revenue coming from State sources (compared to a statewide average of 48%) the District is highly susceptible to changes in State funding, including austerity reductions, State Pay Scale Adjustments, Equalization Grant funding and changes in the Quality Basic Education (QBE) methodology.

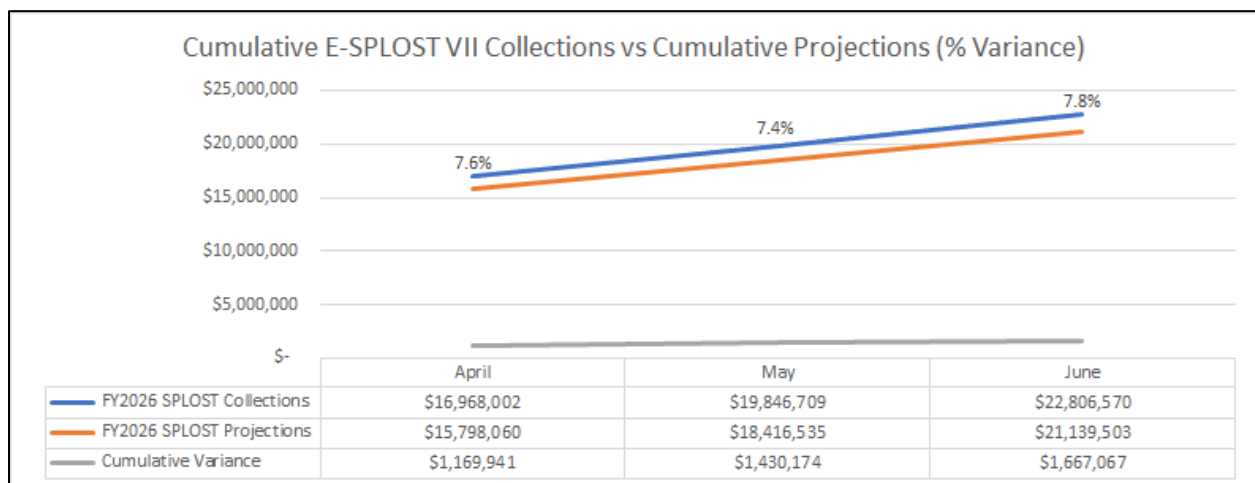
Millage Rate Changes. Changes to the millage rate impact both local revenue and the Equalization Grant formula. Generally, reductions in the millage rate will result in a reduction of the grant award.

Federal Budget. Changes in the appropriations for grants and/or the allocation methodology.

Grant Requirements. Specific requirements, including restrictions on expenditures, may impact decisions regarding grant application, especially when local funds are required to fully support the initiative.

Meal Purchases. The limited commercial and industrial tax base in Paulding County results in a lower net digest per student (NDPS), which reduces local funding.

SPLOST Receipts. Capital Projects and Debt Service funds are primarily funded through E-SPLOST collections. Georgia State University's Andrew Young School of Policy Studies (Fiscal Research Center) provided the collection projections for E-SPLOST VII. Although volatile, collections have historically exceeded projections. As of June 30, 2026, the cumulative variance to projections was 7.8%.



Operating Factors

Rising Cost of Human Capital. With much of the budget focused on salaries, benefits, and purchased services for the General Fund, Special Revenue Fund, and School Nutrition Fund, the rising cost of human capital is a major factor bearing on the District's future. These increases include, but are not limited to, the Teachers Retirement System (TRS) and State Health Benefit Plan, which have seen

unprecedented increases over the past few years. As the demand for highly qualified teachers increases, the District must remain competitive in compensation and benefits.

Construction Costs. Operating factors could include the cost of construction.

New Debt Issuances. Operating factors could include the issuance of new debt or the advance-refunding of existing bond issues. There are no plans to issue any further debt in the Proposed Budget Year.

Material Changes (Shifts) from Current Year Budget

General Fund

General Fund salaries decreased \$3.2 million due to a loss of 527 students in FY2026. However, benefits are expected to increase \$5.7 million due to \$3.5 million increase in State Health Insurance with no additional funds from the state to help cover the cost for classified employees. Additionally, there was a \$2.2 million increase for Teacher Retirement due to a 1.9% increase in rates. Other expenditures are increasing by \$2.6 million. In FY2026, \$3.1 million in computer purchases were reclassified to Capital Projects Fund, which is moving back to the General Fund for the proposed FY2027 budget.

General fund revenue is also expected to increase \$4.8 million due to a \$9.1 million increase to the Equalization Grant. However, QBE funding is expected to decrease by \$5.1 million due to the two-year enrollment decline experienced in FY2025 and FY2026.

Special Revenue Fund

The Special Revenue Fund is expected to see an increase in revenue and expenditures due to the \$3.2 million E-Rate grant that will be used for District's wireless network. Most federal grants are funded on a reimbursable basis.

School Nutrition Fund

School Nutrition Fund expenditures are anticipated to be \$2.0 million greater than the current year. This increase is due to opening Crossroads Elementary School in FY2027. This will include 7 new allotments for cafeteria personnel, kitchen equipment purchases, and café tables and chairs.

Capital Projects Fund

Capital Projects Fund revenue is expected to decrease \$6.8 million in FY2027. The \$3.5 million decrease in other local sources is due to the volatile nature of interest rates and being able to project how much we expect to receive in FY2027. Other anticipated changes in revenue are related to different capital projects between fiscal years, and their reimbursement-eligible expenditures. The \$1.9 million decrease in State Sources is due to wrapping up most large projects funded through the State Capital Outlay Program. This revenue is only available for approved projects.

The proposed expenditure budget is \$47.0 million less than the current year. This is primarily due to the completion of the new Crossroads Elementary School totaling \$34.1 million in FY2026.

Debt Service Fund

The decrease in revenue in FY2026 was due to a decline in earnings from investments. With volatile interest rates, this was not budgeted for FY2027.

The Proposed Budget reflects a 66.1% increase in expenditures due to the first principal payment of the 2025 General Obligation bond.

Significant Changes in Fund Balance

The General Fund reflects a decrease in FY2023 fund balance due to transferring funds to Capital Projects for ongoing construction projects.

The School Nutrition Fund is expected to have a decline of \$3.7 million because of anticipated cuts from the federal government and a spending plan to bring fund balance more in line with industry standards. Additionally, with the opening of Crossroads Elementary School, more equipment purchases are anticipated in the proposed FY2027 budget and fund balance will be used to make such purchases. If trends do not show improvement in future fiscal years and School Nutrition's fund balance were to be depleted, then the general fund would be used to cover any remaining expenditures.

Capital Projects Fund reflects a decrease of \$18.4 million from current year due to the bond issuance in FY2025 and starting to use those funds for the various capital projects that span multiple fiscal years.

The Debt Service Fund reflects a \$5.7 million increase in fund balance for FY2024 due to an early transfer of SPLOST VI funds from Capital Projects Fund for the August 2024 principal and interest payments for the 2020 Bond.

The Special Revenue Fund does not anticipate a significant change in fund balance. The budget does not reflect a negative trend in fund balance during the three-year forecast period.

Paulding County School District
Fiscal Year Budget

2027

Financial Data

Total Budget All Funds								
	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Current Year	FY2027 Proposed Budget	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast
Revenue:								
Local Taxes	\$ 163,355,605	\$ 187,722,955	\$ 194,233,828	\$ 202,232,036	\$ 202,143,134	\$ 204,029,852	\$ 205,939,918	\$ 207,873,716
Other Local Sources	22,350,224	25,760,404	24,105,705	25,465,177	17,294,944	22,556,784	22,209,515	21,807,803
State Source	233,327,198	252,394,327	278,491,139	279,058,260	280,139,822	284,831,819	287,643,637	290,483,574
Federal	45,681,090	43,045,534	31,889,522	26,853,317	29,477,953	28,254,288	28,326,101	28,398,632
Bond Issuance	-	-	65,846,468	-	-	-	-	-
Total Revenue	\$ 464,714,118	\$ 508,923,220	\$ 594,566,662	\$ 533,608,790	\$ 529,055,852	\$ 539,672,742	\$ 544,119,172	\$ 548,563,724
Expenditures:								
1000 Instruction	\$ 268,113,879	\$ 292,877,728	\$ 308,985,546	\$ 301,405,006	\$ 302,043,846	\$ 305,023,715	\$ 307,943,453	\$ 310,892,387
2100 Pupil Services	17,406,733	19,970,000	20,902,190	31,936,002	32,828,773	33,124,543	33,421,551	33,723,266
2210 Improvement of Instruction	14,405,386	16,928,541	18,180,324	17,814,265	19,851,364	20,060,421	20,250,726	20,253,033
2213 Instructional Staff Training	9,107,094	8,902,105	5,855,622	3,032,548	2,458,585	2,921,509	3,010,059	3,087,657
2220 Media Services	5,640,618	6,121,807	6,606,463	6,834,524	7,024,955	7,095,204	7,066,156	7,036,818
2230 Federal Grant Administration	723,382	783,796	489,014	470,019	569,521	470,000	470,000	470,000
2300 General Administration	3,330,957	2,870,542	2,269,000	3,193,876	2,407,466	2,436,515	2,457,880	2,479,459
2400 School Administration	21,859,222	24,136,617	26,147,767	27,050,136	28,122,922	28,410,651	28,694,693	28,772,582
2500 Business Services	2,389,184	2,852,092	3,777,732	3,629,082	3,570,273	3,571,673	3,607,390	3,613,464
2600 Maintenance	23,235,976	26,947,446	24,212,782	25,092,661	30,702,460	28,149,793	28,427,291	28,707,564
2660 School Safety and Security	-	-	4,791,697	12,401,220	6,619,254	6,615,446	6,581,601	6,547,417
2700 Transportation	23,485,324	24,222,750	34,296,418	34,969,878	29,479,497	28,850,381	28,352,279	28,424,601
2800 Central Support Services	5,737,560	6,949,683	8,307,472	7,303,311	8,667,470	8,203,965	8,285,505	8,267,860
2900 Other Support Services	244,222	248,602	255,551	253,506	267,665	256,250	256,250	256,250
3100 SNP	18,860,980	20,736,563	21,608,462	22,530,209	24,072,467	21,969,139	22,092,126	22,267,568
3200 Enterprise Operations	1,336,047	1,253,514	1,217,732	1,176,607	1,179,055	1,200,000	1,200,000	1,200,000
3300 Community Services Operations	1,630	12,944	7,567	11,065	-	-	-	-
4000 Acquisition & Construction	24,599,699	72,078,366	52,407,573	58,141,618	24,794,385	37,967,176	31,264,724	28,958,519
5100 Debt Service	13,831,283	13,784,342	13,783,426	15,899,707	26,405,616	23,031,815	23,045,349	23,055,126
Total Expenditures	\$ 454,309,176	\$ 541,677,438	\$ 554,102,338	\$ 573,145,239	\$ 551,065,574	\$ 559,358,198	\$ 556,427,031	\$ 558,013,571
Revenue Over/(Under) Expenditures	\$ 10,404,941	\$ (32,754,218)	\$ 40,464,324	\$ (39,536,449)	\$ (22,009,722)	\$ (19,685,455)	\$ (12,307,860)	\$ (9,449,847)
Other Sources (Uses):								
Transfers In	157,978,311	240,146,479	279,616,111	414,896,676	27,349,190	27,441,815	27,455,349	27,465,126
Transfers Out	(157,978,311)	(240,146,479)	(279,616,111)	(414,896,676)	(27,349,190)	(27,441,815)	(27,455,349)	(27,465,126)
Total Other Sources (Uses)	-	-	-	-	-	-	-	-
Change in Fund Balance	\$ 10,404,941	\$ (32,754,218)	\$ 40,464,324	\$ (39,536,449)	\$ (22,009,722)	\$ (19,685,455)	\$ (12,307,860)	\$ (9,449,847)
Beginning Fund Balance	166,351,283	176,756,224	144,002,006	184,466,331	144,929,882	122,920,160	103,234,705	90,926,845
Ending Fund Balance	\$ 176,756,224	\$ 144,002,006	\$ 184,466,331	\$ 144,929,882	\$ 122,920,160	\$ 103,234,705	\$ 90,926,845	\$ 81,476,998

Paulding County School District Fiscal Year Budget

2027

Total Budget All Funds								
	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Current Year	FY2027 Proposed Budget	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast
Summary by State Object:								
100 Salaries	\$ 240,033,533	\$ 265,697,582	\$ 272,957,117	\$ 275,855,787	\$ 272,810,365	\$ 275,455,701	\$ 277,538,122	\$ 279,779,168
200 Benefits	108,788,466	123,882,249	142,113,082	145,927,624	150,641,717	155,642,057	157,617,954	159,260,459
Total Salaries & Benefits	\$ 348,822,000	\$ 389,579,831	\$ 415,070,199	\$ 421,783,411	\$ 423,452,082	\$ 431,097,758	\$ 435,156,076	\$ 439,039,627
Other Expenditures:								
300 Purchased Profess & Tech Services	\$ 11,705,461	\$ 11,388,409	\$ 11,513,598	\$ 8,881,785	\$ 8,874,325	\$ 10,570,000	\$ 8,270,000	\$ 8,270,000
321 Contracted Service - Teachers	60,245	73,091	100,904	82,680	97,059	95,000	95,000	95,000
323 Contracted Service - Counselors	-	-	-	149,242	172,000	172,000	172,000	172,000
332 Drug Testing and Fingerprinting	46,222	119,321	90,554	77,931	97,950	90,000	90,000	90,000
334 Bus Driver Physicals	26,215	27,530	7,680	20,800	30,000	30,000	30,000	30,000
335 Cont Ser - POST Certified Law Enforce Off	-	-	759,121	539,332	-	-	-	-
340 Professional Legal Services	276,744	285,585	322,065	266,946	300,000	300,000	300,000	300,000
361 Per Diem and Fees	5,175	4,848	285	3,925	5,000	5,000	5,000	5,000
410 Water, Sewer and Cleaning Services	1,813,697	1,708,086	1,777,119	1,813,630	2,336,246	1,800,000	1,800,000	1,800,000
430 R&M Services	2,467,147	2,567,859	2,914,882	2,923,186	2,773,789	2,648,000	2,648,000	2,648,000
441 Rental of Land or Buildings	200	1,112	-	10,100	-	-	-	-
442 Rental of Equipment and Vehicles	8,960	10,991	8,622	9,442	13,737	10,000	10,000	10,000
444 Other Rentals	1,970	-	-	-	-	-	-	-
490 Other Purchased Property Services	42,340	45,486	36,632	36,328	73,000	40,000	40,000	40,000
520 Insurance (non-Employee Benefits)	1,031,960	1,340,124	1,546,163	1,775,415	2,083,605	1,860,000	1,860,000	1,860,000
530 Communication	720,305	1,019,412	1,056,847	650,473	4,070,706	1,124,000	1,124,000	1,124,000
532 Commun - Web-Based Subt and Licen	3,712,884	3,593,969	4,510,914	4,208,897	3,889,330	3,891,000	3,891,000	3,891,000
534 SBITA greater than 12 months	-	344,308	210,796	218,596	305,250	300,000	300,000	300,000
535 SBITA Initial Implementation	-	65,724	40,238	40,238	3,621	40,000	40,000	40,000
563 Tuition to Private Sources	47,359	51,067	76,519	95,428	87,589	90,000	90,000	90,000
569 Other Tuition	-	-	-	450	-	-	-	-
580 Travel - Employees	452,745	500,861	454,776	443,592	560,385	470,000	470,000	470,000
591 SFS Commodity Hauling	133,642	147,651	176,630	155,586	210,000	160,000	160,000	160,000
595 Other Purchased Services	1,593,658	1,889,934	2,132,813	2,023,027	1,684,468	1,800,000	1,800,000	1,800,000
610 Supplies	10,636,334	10,885,180	10,660,086	10,549,334	11,933,671	10,754,000	10,754,000	10,754,000
611 Supplies - Technology Related	396,374	329,129	512,758	448,131	205,075	390,000	390,000	390,000
612 Computer Software	552,765	93,802	108,030	-	-	-	-	-
615 Expendable Equipment	2,065,920	3,309,427	2,833,414	3,564,114	1,994,365	2,900,207	2,895,487	2,890,829
616 Expendable Computer Equipment	6,071,677	6,308,687	6,788,814	8,144,321	6,165,857	5,700,000	5,700,000	5,700,000
620 Energy	7,083,228	7,597,504	8,310,557	8,499,644	9,550,476	8,410,000	8,410,000	8,410,000
630 Purchased Food	6,498,249	6,982,799	6,839,603	6,262,604	6,333,051	6,300,000	6,300,000	6,300,000
635 Food Acquisitions	1,193,346	1,212,614	1,208,887	1,248,920	1,339,845	1,246,388	1,243,779	1,241,093
640 Digital/Electronic Textbooks	231,000	1,747,004	316,324	41,914	-	300,000	300,000	300,000
641 Textbooks - Printed	801,004	580,218	273,413	730,478	1,432,096	750,000	750,000	750,000
642 Books (Non-Textbooks) & Periodicals	1,586,777	1,179,101	996,335	446,874	362,783	450,000	450,000	450,000
710 Land Acquisition and Development	-	284,671	10,000	195,801	-	200,000	200,000	200,000
715 Land Improvements	12,095	1,738,972	1,351,921	2,877,542	-	1,547,794	1,576,606	1,555,418
720 Building Acq, Construction, and Impr	20,053,966	64,532,957	44,001,887	49,023,034	20,576,173	28,365,703	23,488,843	21,058,229
730 Purch of Equip - (Not Buses or Comp)	2,720,151	2,778,682	2,514,765	9,176,264	5,980,280	4,652,533	4,804,891	4,957,249
732 Purchase or Lease- Buses	4,137,977	87,507	7,502,081	4,799,153	995,000	1,000,000	1,000,000	1,000,000
734 Purchase or Lease-Technology Related	-	104,233	38,107	117,551	-	-	-	-
810 Dues and Fees	637,999	847,079	842,063	1,230,733	715,088	829,000	829,000	829,000
811 Regional or County Library Dues	20,922	21,092	22,947	20,021	25,000	25,000	25,000	25,000
812 RESA Fees	171,210	173,349	175,071	172,843	180,283	175,000	175,000	175,000
830 Interest	3,077,977	2,835,036	2,326,040	3,546,627	4,153,616	3,409,815	2,658,349	1,873,126
831 Redemption of Principal	10,745,000	10,940,000	11,450,000	12,340,000	22,240,000	19,610,000	20,375,000	21,170,000
833 Bond Issuance	-	-	844,202	-	-	-	-	-
880 Federal Indirect Cost Charges	2,639,261	2,225,986	1,333,416	1,570,185	1,291,875	1,250,000	1,250,000	1,250,000
881 Schoolwide Schools	-	-	-	1,665,670	3,434,519	3,450,000	3,450,000	3,450,000
890 Other Expenditures	7,017	117,210	34,262	263,043	1,036,380	1,050,000	1,050,000	1,050,000
Total State Objects	\$ 454,309,176	\$ 541,677,438	\$ 554,102,338	\$ 573,145,239	\$ 551,065,574	\$ 559,358,198	\$ 556,427,031	\$ 558,013,571

Level Two: Summary Data for Operating Fund

General Fund

The **General Fund** is the School District's primary operating fund. It accounts for and reports all financial resources not accounted for and reported in another fund. The General Fund is where the recurring operating costs of the District are recorded.

The General Fund accounts for all transactions related to the District's operations except those required to be accounted for in other funds. These transactions include all costs relating to the day-to-day operations of the District excluding those expenditures for programs funded by Federal funds, State and Local sources for designated purpose, payment of bonded debt, capital facility acquisition and construction.

For clarity, some numbers are presented excluding grants and transfers to other funds.

The General Fund accounts for more than 77% of all District spending and is the main operating fund for the school district.

Major (Significant) Funding Sources and Uses (Expenditure Categories)

State Source: Quality Basic Education (QBE) and Equalization Grant Revenue

The Quality Basic Education Act was passed by vote of the Georgia General Assembly in 1985 and became effective July 1, 1986. This Act describes the programs which the State of Georgia authorizes and supports in an effort to provide a quality basic education to all Georgia children.

For more information on the QBE formula see the Informational Section.

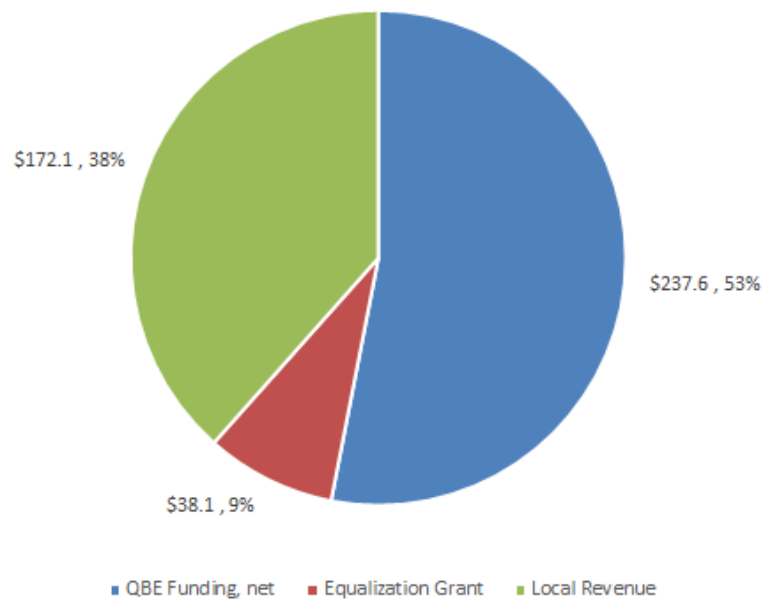
QBE accounts for 53% of the FY2027 General Fund Revenue Budget.

	FY2026	FY2027	Change	%
QBE Funding, net	\$ 242.7	\$ 237.6	\$ (5.1)	-2.1%
Equalization Grant	29.0	38.1	9.1	31.4%
Local Taxes	168.0	169.6	1.6	1.0%
Other Local Revenue	3.3	2.5	(0.9)	-25.8%
Total GF Revenue	\$ 442.9	\$ 447.7	\$ 4.8	1.1%

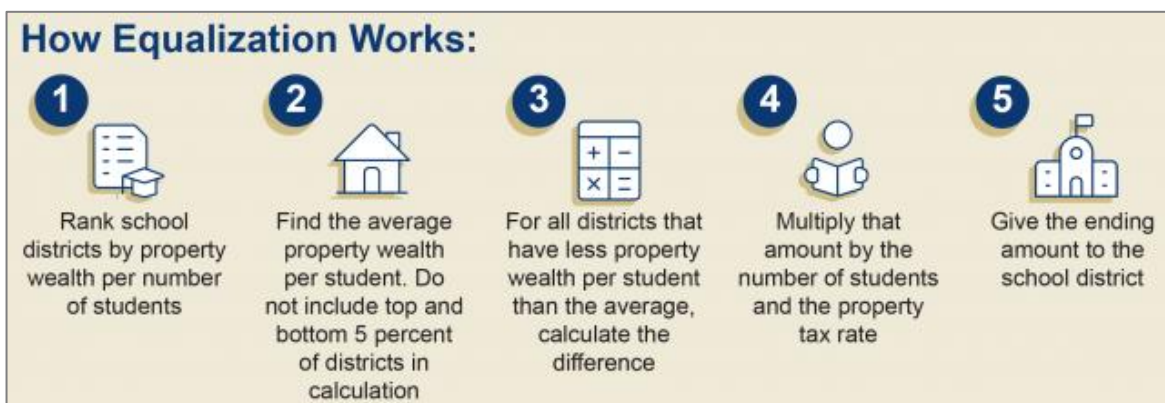
**Excludes Grants and Transfers to Other Funds*

*** QBE includes Other Grants from GADOE*

The State Equalization Grant helps school districts offer comparatively similar educational opportunities regardless of local property wealth. The amount districts can raise through property taxes varies significantly depending on the value of local properties. Equalization Grants are designed to address these funding deficiencies.



The Equalization Grant accounts for 9% of the FY2027 General Fund Revenue Budget.



Source: Georgia Budget Policy Institute, <https://gbpi.org/georgia-k-12-equalization-grants-explained/>

Local Taxes: Property Tax Revenue

The ad valorem tax, more commonly called property tax, is a primary source of revenue for local governments in Georgia. Ad valorem means "according to the value." The Paulding Board of Tax Assessors, which is appointed by the County Board of Commissioners, evaluates and assesses all property for tax purposes. Assessments are based on 40% of the (appraised) market value by law as of the 1st day of January each year.

	FY2026	FY2027	Change	%
Ad Valorem	\$ 151.2	\$ 151.8	\$ 0.6	0.4%
Title Ad Valorem	\$ 12.9	\$ 13.3	\$ 0.4	3.0%
Other Sales Taxes	\$ 3.8	\$ 4.5	\$ 0.6	16.4%
Other Taxes	\$ 0.0	\$ 0.0	\$ -	0.0%
Total	\$ 168.0	\$ 169.6	\$ 1.6	1.0%

The millage rate is the determining factor in the calculation of taxes. The Board of Education recommends a millage rate for school property taxes to the Commissioners, and they formally set the millage rate. The Tax Commissioner is responsible for collecting taxes based on the set millage rate. The School District pays a 2.09% fee for the collection of the school property taxes. Property taxes (ad valorem) are recorded net of the collection fee.

Local Revenue accounts for 38% of the FY2027 General Fund Revenue Budget. Property Taxes (Ad Valorem) accounts for 89% of all Local Revenue.

Salaries, Benefits and Purchased Services Expenditures

Salaries, Benefits and Purchased Services (including Purchased Professional & Technical Services and Contracted Services for Teachers) account for 92% of the proposed expenditure budget.

The Proposed Budget includes¹:

- \$260.4 million in Salaries or 58%
- \$143.3 million in Benefit costs or 32%
- \$6.4 million in Purchased Services or 2%

¹ Excludes non-QBE grants

Underlying Assumptions and Significant Trends for Major Funding Sources and Uses

Underlying Assumptions:

State Funding Sources: Quality Basic Education (QBE) and Equalization Grant

- As the digest improves Local Fair Share (LFS) will continue to increase, reducing QBE funding
- As Net Digest per Student (NDPS) improves, in comparison to the statewide average, the Equalization Grant award will decline
- Increasing the State Pay Scale for Teachers will result in additional QBE funding
- QBE will continue to underfund allotment quantity, total compensation and benefits

Local Revenue Sources: Property Taxes

- As a low-wealth school district, local funding will continue to lag behind statewide averages
- With an above average number of school-age children per household and increases in enrollment, the associated local revenue will not adequately support the related expenditure growth

Salaries, Benefits and Purchased Services

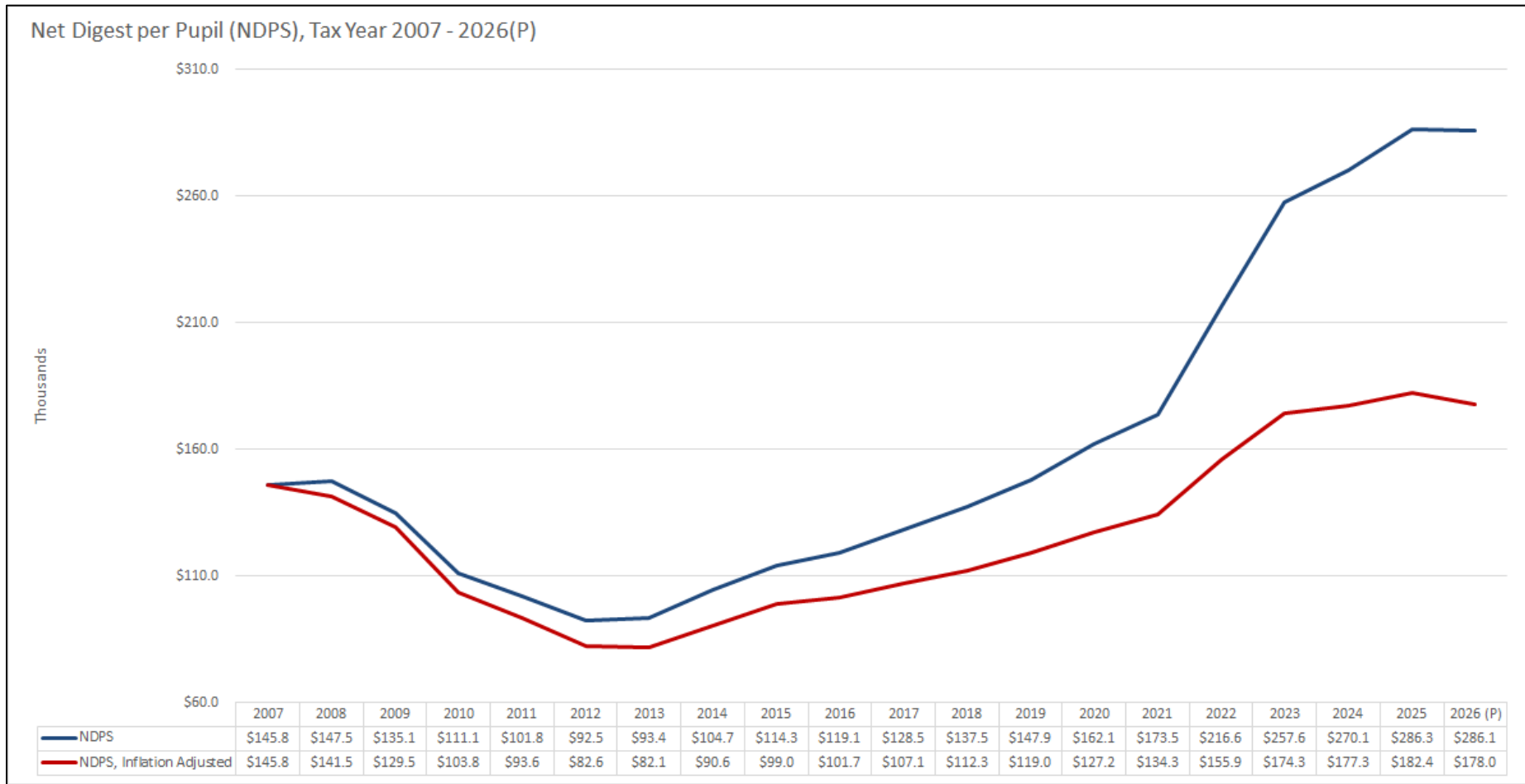
- Increases in enrollment place higher demands on staff, resulting in the need for more teaching, administrative and support positions
- The cost of human capital will continue to rise
- Salaries, Benefits and Purchased Services will continue to consume the majority of resources

Significant Trends or Factors Influencing Budget Decisions:

Demographic and Economic Factors

Tax Digest. The limited commercial and industrial tax base in Paulding County results in a lower net digest per student (NDPS), which reduces local funding. In tax year 2025, Paulding County's NDPS was \$286.0 thousand, which was \$100,000 or 26% lower than the average for districts with over 10,000 students (large districts). With a projected enrollment of 30,628 K-12 students and compared to other large districts, this results in a tax digest deficit of \$3.5 billion or \$50.2 million in tax levy (with a 17.800 millage rate).

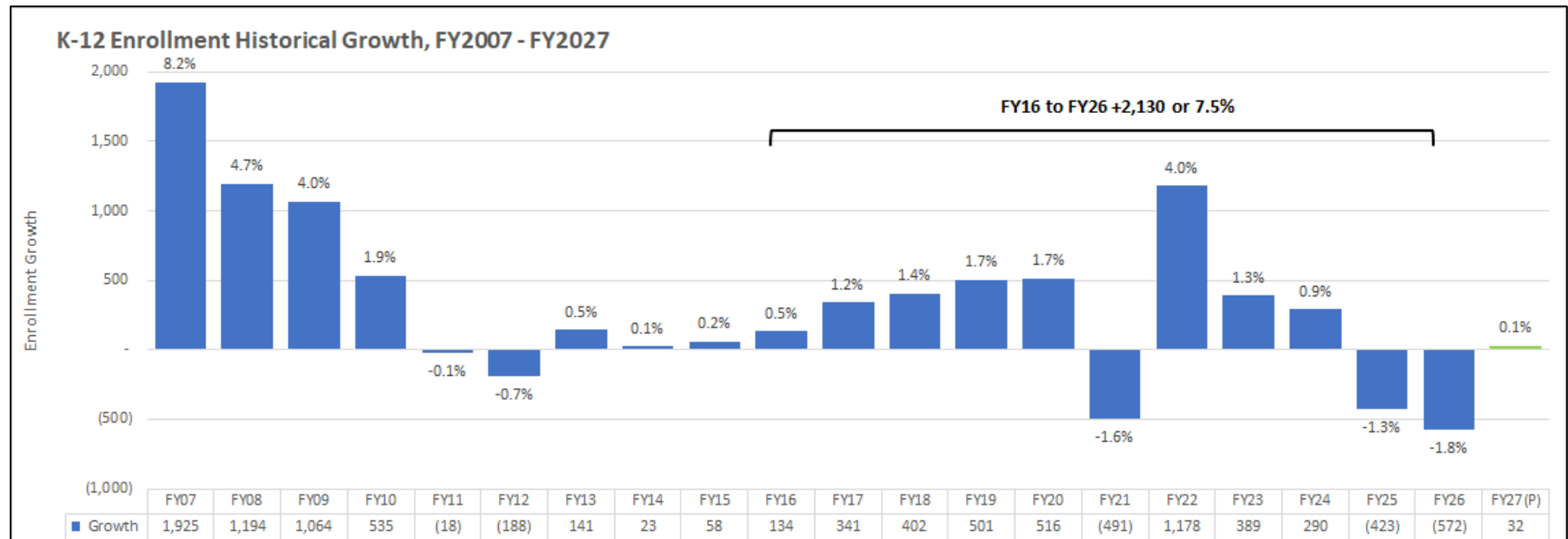
For FY2027 (tax year 2026), the inflation adjusted NDPS is projected to be \$178.0 thousand, which is \$32.3 thousand or 22.0% greater than the pre-recession high of \$145.8 thousand.



Large number of school-age children per household. Tax digest issues are exacerbated by the high number of school-age children per household in Paulding County, as there is not a correlating increase in funding. Local funding is based on property tax values and not the number of school-age children living in the home.

Enrollment Factors

Enrollment Growth. For the 10 years ending FY2026, the District had an annual growth rate of 0.7%. FY2016 to FY2026 enrollment increased 2,130 or 7.5% even with an anomaly in FY2021 because of the COVID-19 pandemic. 2022 enrollment grew 4.0%, the largest growth rate in a decade. 2027 is projected to increase by 32 students or 0.1% with both digital learning and face-to-face instruction.



Funding Factors

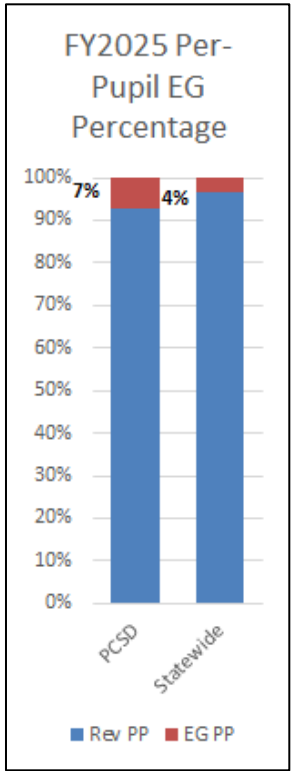
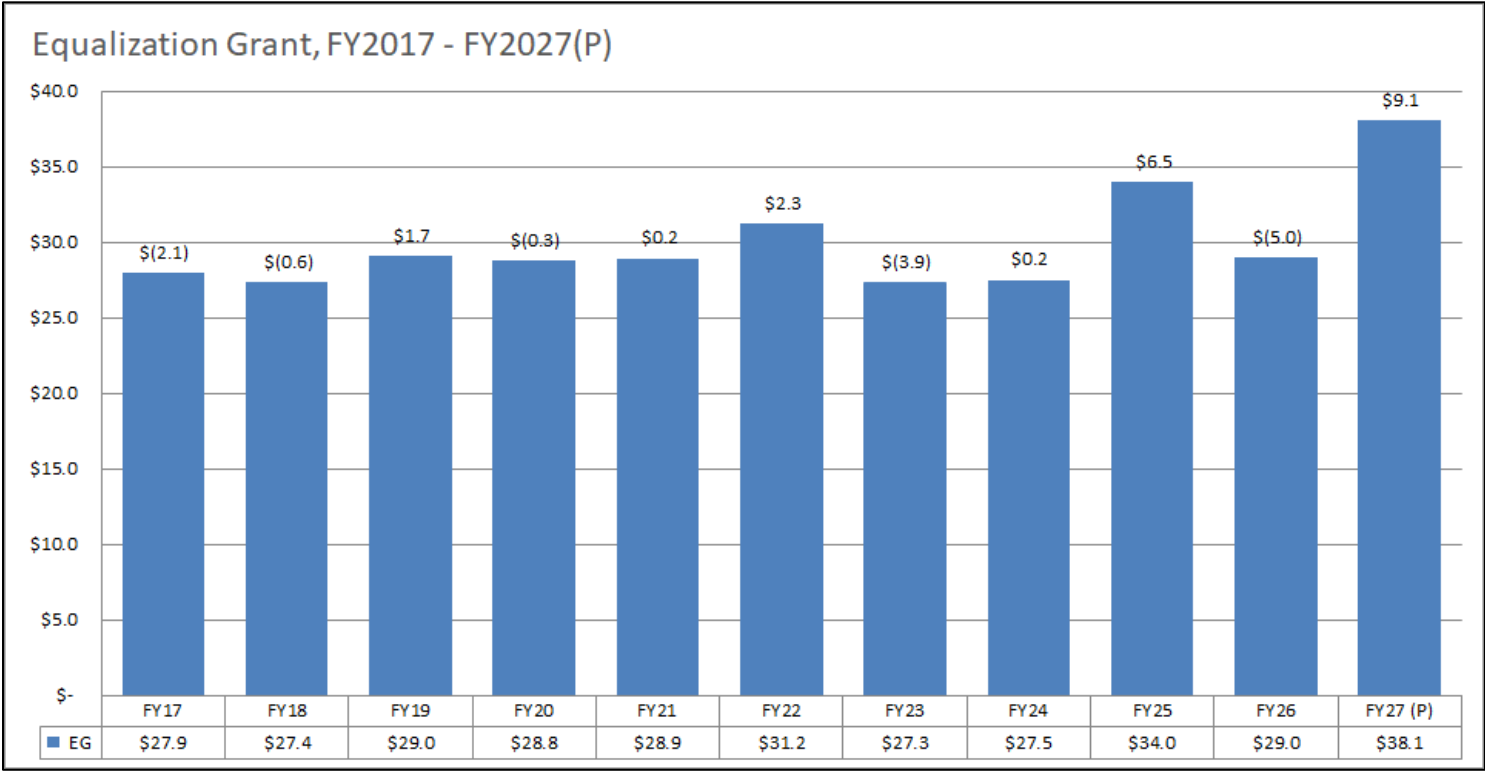
Low Wealth. Despite favorable employment, income and free-and-reduced lunch statistics, PCSD is considered a low wealth school system due to a limited commercial and industrial tax base and the large number of school-age children per household. With approximately 59% of revenue coming from State sources (compared to a statewide average of 48%) the District is highly susceptible to changes in State funding, including austerity reductions, State Pay Scale Adjustments, Equalization Grant funding and changes in the Quality Basic Education (QBE) methodology.

For FY2027, a 2.7% increase in State Health Insurance monthly premium was instated for This resulted in a \$3.8 million increase in QBE funding for Health Insurance. Unfortunately, QBE does not fund all aspects of compensation including allotment quantity and total compensation, nor does it cover classified personnel. Classified personnel are funded 100% locally.

	FY2026	FY2027	Change	%
FTE	30,596	30,628	32	0.1%
QBE Earnings	\$ 217,569,830	\$ 218,689,914	1,120,084	0.5%
Health Insurance	\$ 46,665,060	\$ 46,997,280	332,220	0.7%
Principal/Staff Development	\$ 13,339	\$ 13,339	-	0.0%
Total QBE Earnings	\$ 264,248,229	\$ 265,700,533	1,452,304	0.5%
Less: LFS	\$ (37,871,691)	\$ (38,192,302)	(320,611)	0.8%
State Funds	\$ 226,376,538	\$ 227,508,231	1,131,693	0.5%
Plus:				
Equalization	\$ 28,990,495	\$ 38,080,698	9,090,203	31.4%
Nursing	\$ 743,350	\$ 727,077	(16,273)	-2.2%
Transportation	\$ 7,204,969	\$ 7,736,937	531,968	7.4%
Total	\$ 263,315,352	\$ 274,052,943	10,737,591	4.1%

Note: From Prior Year's Mid-year QBE Summary and Projected Budget QBE Summary.

PCSD will receive \$38.1 million in Equalization Grant funding in FY2027 (the fifth highest award statewide). Based on FY2025 comparative data, the most recent information available, PCSD continues to be heavily dependent on the Equalization Grant, which accounted for 7% of per-pupil revenue, compared to a statewide percentage of only 4%.



Millage Rate Changes. Changes to the millage rate impact both local revenue and the Equalization Grant formula. Generally, reductions in the millage rate will result in a reduction of the grant award. Property Taxes (Ad Valorem) are expected to increase \$1.1 million or 0.7% in FY2027. This compares to FY2025 and FY2026 increases of 3.4% and 4.1%, respectively. The slowdown in growth is due to the stabilization of property values.

Paulding County Board of Education
CURRENT 2026 TAX DIGEST AND FIVE YEAR HISTORY OF LEVY

The Paulding County Board of Education does hereby announce that the millage rate will be established at a meeting to be held at the Paulding County Board of Education Board Room on June 11, 2026 at 8:30 AM EST and pursuant to the requirements of O.C.G.A 48.5.32, do hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

County School	2021	2022	2023	2024	2025	2026
Real & Personal Ad Valorem	\$ 6,308,413,844	\$ 8,016,129,739	\$ 9,699,155,792	\$10,195,084,232	\$10,713,260,059	\$ 10,887,372,219
Motor Vehicle Ad Valorem	50,251,310	47,147,590	45,834,700	43,543,380	39,318,630	35,762,520
Mobile Home Ad Valorem	1,534,173	1,591,706	1,729,204	2,185,042	2,164,492	2,163,116
Timber Ad Valorem (100%)	225,181	574,328	824,622	165,874	254,836	236,398
Heavy Duty Equipment	86,134	144,573	177,148	217,817	365,622	182,381
Gross Digest	6,360,510,642	8,065,587,936	9,747,721,466	10,241,196,345	10,755,363,639	10,925,716,634
Less M&O Exemptions	(995,663,606)	(1,286,131,802)	(1,608,831,149)	(1,822,910,964)	(1,996,001,891)	(2,163,665,486)
Net Digest	5,364,847,036	6,779,456,134	8,138,890,317	8,418,285,381	8,759,361,748	8,762,051,148
Gross M&O Millage Rate	18.750%	17.750%	17.675%	17.675%	17.675%	17.800%
Less Millage Rate Rollbacks						
Net M&O Millage Rate	18.750%	17.750%	17.675%	17.675%	17.675%	17.800%
Net Taxes Levied	\$ 100,590,882	\$ 120,335,346	\$ 143,854,886	\$ 148,793,194	\$ 154,821,719	\$ 155,964,510
Net Taxes \$ Increase	\$ 10,235,224	\$ 19,744,464	\$ 23,519,540	\$ 4,938,308	\$ 6,028,525	\$ 1,142,792
Net Taxes % Increase	11.3%	19.6%	19.5%	3.4%	4.1%	0.7%

Note: M&O is Maintenance and Operations. 2026 Net Taxes Levied reflects 17.800, pending Paulding County Board of Education adoption of 2026 Millage Rate.

Operating Factors

Rising Cost of Human Capital. With around 90% of the budget focused on salaries, benefits and outsourced custodial services, the rising cost of human capital is a major factor bearing on the District's future. These increases include, but are not limited to, the Teachers Retirement System (TRS) and State Health Benefit Plan, which have seen unprecedented increases over the past few years. As the demand for highly qualified teachers increases, the District must remain competitive in compensation and benefits.

Salaries Highlights:

- \$260.4m, -1.2% Decrease¹
- Includes -
- Step Increases
- Allotment Changes due to a decline in enrollment

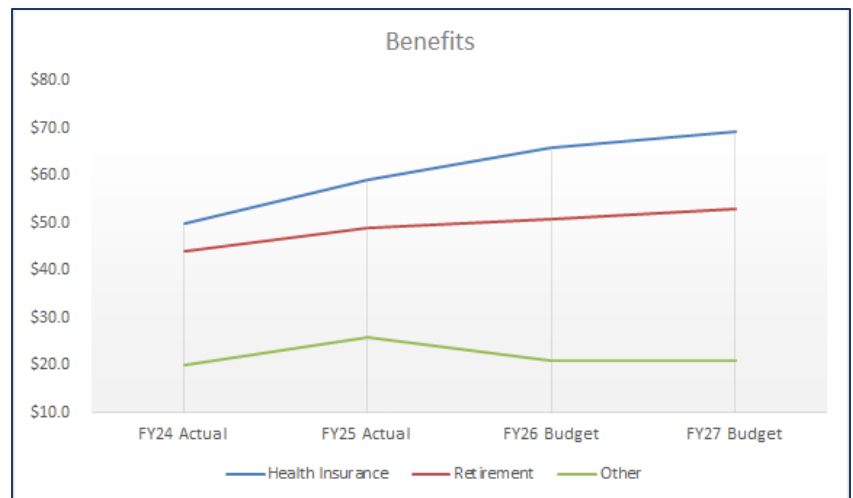
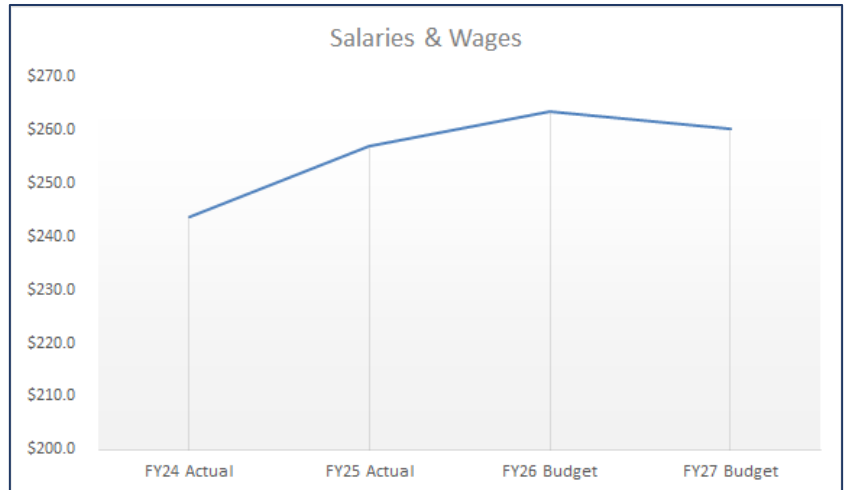
¹ Excludes non-QBE grants

Benefits Highlights:

- \$143.3m, 4.1% Increase¹
- Includes -
- \$52.9m TRS, 4.3% Increase¹
- \$69.5m Healthcare, 5.3% Increase¹
- \$20.9m Other², 0.2% Increase¹

¹ Excludes non-QBE grants

² Workers Comp, Unemployment, Life Insurance, MID, TSA Match, Social Security and Medicare



Material Changes (Shifts) from Current Year Budget

Changes in Revenue

The FY2027 budget includes a \$447.7 million General Fund budget, excluding grants and transfers to other funds. This represents an increase of \$4.8 million or 1.1% from the original FY2026 Budget.

Material changes in revenue include the following:

- A decrease of \$5.1 million to QBE funding due to a drop in enrollment in FY2026.
- An increase of \$9.1 to the Equalization grant.

Changes in Expenditures

The FY2027 budget includes a \$447.7 million General Fund budget, excluding grants and transfers to other funds. This represents an increase of \$5.1 million or 1.2% from the original FY2026 Budget.

Material changes in expenditures include the following:

- Salaries decreased \$3.2 million or -1.2% due to a reduction of General Funded allotments. This decrease was due to a loss of 572 students in FY2026.
- Benefits increased \$5.7 million or 4.1%. This increase was due to:
 - \$3.5 million increase in State Health Insurance due to an increase of 2.7% for all employees with no additional funds from the state to help cover the cost of classified employees.
 - \$2.2 million increase in Teacher Retirement due to a 1.9% increase in rates.
- Other expenditures (non-salaries and benefits related) increased \$2.6 million or 6.4%.
 - The majority of this increase is \$1.6 million for computer purchases. In FY2026, \$3.1 million in computer purchases were reclassified to Capital Projects Fund.

Material or significant changes are defined as a minimum of 0.05% of proposed expenditures and a 10% change (absolute value) from the current to Proposed Budget.

Significant Changes in Fund Balance

The fund balance change in FY2023 is due to transferring funds to Capital Projects for ongoing construction projects. No material changes in fund balance are anticipated in the Proposed Budget.

The budget does not reflect a negative trend in fund balance during the three-year forecast period.

Paulding County School District
Fiscal Year Budget

2027

Financial Data

General Fund								
	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Current Year	FY2027 Proposed Budget	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast
Revenue:								
Local Taxes	\$ 133,486,801	\$ 156,745,482	\$ 162,224,992	\$ 168,251,884	\$ 169,611,000	\$ 170,798,277	\$ 171,993,865	\$ 173,197,822
Other Local Sources	5,255,092	7,537,839	6,038,787	6,621,618	2,456,000	5,555,684	5,111,229	4,702,331
State Source	226,536,606	247,143,394	274,599,157	275,348,760	278,397,841	281,181,819	283,993,637	286,833,574
Total Revenue	\$ 365,278,499	\$ 411,426,715	\$ 442,862,936	\$ 450,222,262	\$ 450,464,841	\$ 457,535,780	\$ 461,098,731	\$ 464,733,726
Less: Grants (see below)	2,845,839	2,470,129	2,280,969	2,809,278	2,737,820	2,690,028	2,690,028	2,690,028
	\$ 362,432,660	\$ 408,956,586	\$ 440,581,966	\$ 447,412,985	\$ 447,727,021	\$ 454,845,752	\$ 458,408,703	\$ 462,043,698
Expenditures:								
1000 Instruction	\$ 244,743,523	\$ 273,063,982	\$ 294,719,688	\$ 285,694,289	\$ 289,082,887	\$ 291,973,715	\$ 294,893,453	\$ 297,842,387
2100 Pupil Services	14,162,205	16,226,258	17,682,779	29,232,719	29,577,052	29,872,822	30,171,551	30,473,266
2210 Improvement of Instruction	13,920,144	16,316,870	17,928,511	17,779,801	19,832,100	20,030,421	20,230,726	20,233,033
2213 Instructional Staff Training	670,377	745,126	811,881	739,111	496,724	501,691	506,708	511,775
2220 Media Services	5,632,418	6,088,715	6,606,463	6,834,524	7,024,955	7,095,204	7,066,156	7,036,818
2230 Federal Grant Administration	-	-	7,103	-	-	-	-	-
2300 General Administration	1,551,876	1,572,544	1,883,956	2,957,909	2,115,361	2,136,515	2,157,880	2,179,459
2400 School Administration	21,522,631	23,874,972	26,140,848	27,043,858	28,122,922	28,404,151	28,688,193	28,766,082
2500 Business Services	2,388,973	2,843,076	2,929,313	3,320,884	3,536,310	3,571,673	3,607,390	3,613,464
2600 Maintenance	23,229,839	26,556,911	23,732,010	25,049,014	27,475,042	27,749,793	28,027,291	28,307,564
2660 School Safety and Security	-	-	4,791,697	6,630,546	6,619,254	6,615,446	6,581,601	6,547,417
2700 Transportation	22,426,370	23,093,620	27,080,139	27,664,458	27,703,348	27,730,381	27,232,279	27,304,601
2800 Central Support Services	5,720,289	6,852,295	8,259,417	7,294,856	8,667,470	8,153,965	8,235,505	8,217,860
2900 Other Support Services	191,722	196,102	199,301	197,256	211,415	200,000	200,000	200,000
3100 SNP	151,113	132,391	225,547	520,120	-	-	-	-
3300 Community Services Operations	1,630	12,944	7,567	11,065	-	-	-	-
4000 Acquisition & Construction	-	13,695	-	-	-	-	-	-
Total Expenditures	\$ 356,313,109	\$ 397,589,500	\$ 433,006,219	\$ 440,970,409	\$ 450,464,841	\$ 454,035,780	\$ 457,598,731	\$ 461,233,726
Less: Grants (see below)	2,843,475	2,470,129	2,290,313	2,930,557	2,737,820	2,690,028	2,690,028	2,690,028
	\$ 353,469,634	\$ 395,119,371	\$ 430,715,905	\$ 438,039,852	\$ 447,727,021	\$ 451,345,752	\$ 454,908,703	\$ 458,543,698
Revenue Over/(Under) Expenditures	\$ 8,965,390	\$ 13,837,215	\$ 9,856,717	\$ 9,251,853	\$ 0	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000
Other Sources (Uses):								
Transfers In	80,000,193	95,049,991	166,000,000	228,500,000	-	-	-	-
Transfers Out	(98,453,384)	(98,629,464)	(172,303,080)	(236,410,767)	-	(3,500,000)	(3,500,000)	(3,500,000)
Total Other Sources (Uses)	(18,453,191)	(3,579,474)	(6,303,080)	(7,910,767)	-	(3,500,000)	(3,500,000)	(3,500,000)
Change in Fund Balance	\$ (9,487,801)	\$ 10,257,741	\$ 3,553,637	\$ 1,341,086	\$ 0	\$ (0.02)	\$ (0)	\$ (0)
Beginning Fund Balance	58,074,403	48,586,602	58,844,343	62,397,980	63,739,066	63,739,066	63,739,066	63,739,066
Ending Fund Balance	\$ 48,586,602	\$ 58,844,343	\$ 62,397,980	\$ 63,739,066	\$ 63,739,066	\$ 63,739,066	\$ 63,739,066	\$ 63,739,066

Paulding County School District
Fiscal Year Budget

2027

General Fund								
	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Current Year	FY2027 Proposed Budget	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast
Summary by State Object:								
100 Salaries	\$ 217,172,796	\$ 244,783,432	\$ 258,049,882	\$ 263,812,425	\$ 261,471,232	\$ 264,085,944	\$ 266,089,311	\$ 268,200,204
200 Benefits	99,017,067	114,510,348	134,602,159	138,836,918	143,766,755	148,652,835	150,512,421	152,036,523
Total Salaries & Benefits	\$ 316,189,862	\$ 359,293,779	\$ 392,652,042	\$ 402,649,343	\$ 405,237,987	\$ 412,738,780	\$ 416,601,731	\$ 420,236,726
Other Expenditures:								
300 Purchased Profess & Tech Services	\$ 6,350,762	\$ 5,491,342	\$ 5,786,248	\$ 5,227,367	\$ 6,011,440	\$ 6,000,000	\$ 5,700,000	\$ 5,700,000
321 Contracted Service - Teachers	1,243	770	149	683	5,000	5,000	5,000	5,000
323 Contracted Service - Counselors	-	-	-	149,242	172,000	172,000	172,000	172,000
332 Drug Testing and Fingerprinting	46,222	118,858	90,554	77,931	97,950	90,000	90,000	90,000
334 Bus Driver Physicals	26,215	27,530	7,680	20,800	30,000	30,000	30,000	30,000
335 Cont Ser - POST Certified Law Enforce Off	-	-	759,121	539,332	-	-	-	-
340 Professional Legal Services	261,744	285,585	322,065	257,946	300,000	300,000	300,000	300,000
361 Per Diem and Fees	5,175	4,848	285	3,925	5,000	5,000	5,000	5,000
410 Water, Sewer and Cleaning Services	1,531,627	1,424,764	1,475,380	1,495,684	1,947,086	1,500,000	1,500,000	1,500,000
430 R&M Services	2,319,391	2,417,808	2,742,883	2,775,694	2,608,650	2,500,000	2,500,000	2,500,000
442 Rental of Equipment and Vehicles	8,960	10,542	7,940	9,442	13,737	10,000	10,000	10,000
444 Other Rentals	1,970	-	-	-	-	-	-	-
490 Other Purchased Property Services	42,340	45,486	36,632	36,328	73,000	40,000	40,000	40,000
520 Insurance (non-Employee Benefits)	1,000,238	1,305,758	1,501,753	1,717,002	2,018,605	1,800,000	1,800,000	1,800,000
530 Communication	685,365	699,949	631,137	624,572	815,334	700,000	700,000	700,000
532 Commun - Web-Based Subt and Licen	2,267,006	2,245,385	3,488,027	3,827,697	3,437,885	3,500,000	3,500,000	3,500,000
534 SBITA greater than 12 months	-	344,308	210,796	218,596	305,250	300,000	300,000	300,000
535 SBITA Initial Implementation	-	65,724	40,238	40,238	3,621	40,000	40,000	40,000
563 Tuition to Private Sources	47,359	51,067	76,519	95,428	87,589	90,000	90,000	90,000
569 Other Tuition	-	-	-	450	-	-	-	-
580 Travel - Employees	294,774	281,239	286,829	315,166	375,003	320,000	320,000	320,000
595 Other Purchased Services	1,428,281	1,546,861	1,766,531	1,284,020	1,684,468	1,500,000	1,500,000	1,500,000
610 Supplies	2,686,023	2,818,469	2,814,812	2,896,307	4,134,876	3,000,000	3,000,000	3,000,000
611 Supplies - Technology Related	298,995	219,736	287,361	345,101	204,025	300,000	300,000	300,000
612 Computer Software	502,441	47,483	48,593	-	-	-	-	-
615 Expendable Equipment	1,437,599	1,387,033	1,306,242	1,400,577	1,764,498	1,465,000	1,465,000	1,465,000
616 Expendable Computer Equipment	5,869,392	5,385,019	5,350,843	4,236,693	5,977,645	5,500,000	5,500,000	5,500,000
620 Energy	5,768,976	6,237,453	6,798,077	7,086,238	8,320,043	7,000,000	7,000,000	7,000,000
640 Digital/Electronic Textbooks	231,000	1,747,004	316,324	41,914	-	300,000	300,000	300,000
641 Textbooks - Printed	800,239	490,993	266,091	730,478	1,432,096	750,000	750,000	750,000
642 Books (Non-Textbooks) & Periodicals	317,742	326,686	381,968	330,692	357,583	350,000	350,000	350,000
715 Land Improvements	-	173,740	-	-	-	-	-	-
720 Building Acq, Construction, and Impr	-	479,059	-	-	15,000	-	-	-
730 Purch of Equip - (Not Buses or Comp)	1,130,670	1,726,664	1,290,588	1,118,469	327,000	1,120,000	1,120,000	1,120,000
732 Purchase or Lease- Buses	4,137,977	87,507	1,507,271	-	120,000	-	-	-
734 Purchase or Lease-Technology Related	-	84,500	10,370	-	-	-	-	-
810 Dues and Fees	425,873	523,903	521,375	579,834	489,258	510,000	510,000	510,000
811 Regional or County Library Dues	20,922	21,092	22,947	20,021	25,000	25,000	25,000	25,000
812 RESA Fees	171,210	173,349	175,071	172,843	180,283	175,000	175,000	175,000
881 Schoolwide Schools	-	-	-	634,025	951,550	950,000	950,000	950,000
890 Other Expenditures	5,517	(1,792)	25,479	10,332	936,380	950,000	950,000	950,000
Total State Objects	\$ 356,313,109	\$ 397,589,500	\$ 433,006,219	\$ 440,970,409	\$ 450,464,841	\$ 454,035,780	\$ 457,598,731	\$ 461,233,726

Paulding County School District Fiscal Year Budget

2027

General Fund									
	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	
	Actual	Actual	Actual	Current Year	Proposed Budget	Forecast	Forecast	Forecast	
Summary by State Grant Programs:									
Revenue									
1435 CS4GA Computer Science Capacity Grant	\$ 2,995	\$ -	\$ -	\$ 2,789	\$ -	\$ -	\$ -	\$ -	
1436 Computer Science Capacity Grant - Teacher Equip	-	-	5,175	4,575	-	-	-	-	
1517 Mental/Behavioral Health Grant	-	-	-	300,000	300,000	300,000	300,000	300,000	
1565 Hygiene Products in Georgia Schools	18,629	26,983	28,834	26,025	29,041	29,000	29,000	29,000	
1611 GOLD Grants	4,300	5,324	-	-	-	-	-	-	
1613 Dyslexia Services Grant – State Funds	-	13,860	88,699	-	-	-	-	-	
1695 School Security Grant	-	1,102,145	273,927	303,849	280,000	280,000	280,000	280,000	
1697 Custodian Supplement - State Funded	-	-	54,000	58,000	58,000	60,000	60,000	60,000	
1708 Paraprofessional to Teacher Reimbursement Grant	-	-	20,000	5,000	25,000	25,000	25,000	25,000	
2411 Pupil Transportation - State Bonds	16,000	-	-	-	-	-	-	-	
2412 Bus Purchases - State Allotment	1,233,540	-	-	-	-	-	-	-	
2413 Bus Safety Incentive Grant	-	-	60,000	-	-	-	-	-	
2414 Alternative Fuel School Bus Incentive Grants	144,000	-	144,000	-	120,000	120,000	120,000	120,000	
2620 Preschool Handicapped State Grant	648,589	760,667	897,079	999,810	1,049,801	1,000,000	1,000,000	1,000,000	
3019 Vocational Supervisors	28,667	28,877	57,768	58,274	28,900	29,000	29,000	29,000	
3529 Extended Year Ag.	17,239	21,742	23,412	27,959	28,397	29,000	29,000	29,000	
3532 Vocational Construct Related Equip - State Bond Funds	364,061	-	-	-	-	-	-	-	
3536 CTAE Connect Grant Bond	-	44,125	-	-	-	-	-	-	
3540 Apprenticeship - Spec Approp	36,890	37,635	37,500	37,500	37,500	37,500	37,500	37,500	
3542 CTAE Construct-Related Equip Grants for Vocational Educ	-	-	125,705	155,959	90,000	90,000	90,000	90,000	
3543 CTAE Construct-Related Equipm Grants for Agriculture Educ	-	-	-	90,000	-	-	-	-	
3550 Vocational Industry Certification State	17,364	40,492	25,343	27,477	25,000	25,000	25,000	25,000	
3553 Extended Day-Agriculture	20,471	29,277	30,914	32,205	33,721	33,721	33,721	33,721	
3554 Extended Day-Technology/Career	123,429	180,704	204,297	181,807	181,807	181,807	181,807	181,807	
7046 Residential Treatment Center Grant	-	-	-	-	265,030	265,000	265,000	265,000	
7050 Math And Science Supplement	166,715	177,922	152,476	185,008	185,623	185,000	185,000	185,000	
8435 CS4GA Summer Grant	2,950	375	-	-	-	-	-	-	
8613 Dyslexia Screener Summer Grant	-	-	46,840	-	-	-	-	-	
8695 School Security Grant Summer	-	-	-	308,040	-	-	-	-	
8708 Para to Teacher Grant Summer	-	-	5,000	5,000	-	-	-	-	
Total Grant Program Revenue	\$ 2,845,839	\$ 2,470,129	\$ 2,280,969	\$ 2,809,278	\$ 2,737,820	\$ 2,690,028	\$ 2,690,028	\$ 2,690,028	
Expenditures									
1435 CS4GA Computer Science Capacity Grant	\$ 2,995.00	\$ -	\$ -	\$ 2,789.49	\$ -	\$ -	\$ -	\$ -	
1436 Computer Science Capacity Grant - Teacher Equip	-	-	5,175	4,575	-	-	-	-	
1517 Mental/Behavioral Health Grant	-	-	-	295,331	300,000	300,000	300,000	300,000	
1565 Hygiene Products in Georgia Schools	18,629	26,983	28,834	26,025	29,041	29,000	29,000	29,000	
1611 GOLD Grants	4,300	5,324	-	-	-	-	-	-	
1613 Dyslexia Services Grant – State Funds	-	13,860	88,699	-	-	-	-	-	
1695 School Security Grant	-	1,102,145	273,927	293,736	280,000	280,000	280,000	280,000	
1697 Custodian Supplement - State Funded	-	-	63,344	61,187	58,000	60,000	60,000	60,000	
1708 Paraprofessional to Teacher Reimbursement Grant	-	-	20,000	5,000	25,000	25,000	25,000	25,000	
2411 Pupil Transportation - State Bonds	16,000	-	-	-	-	-	-	-	
2412 Bus Purchases - State Allotment	1,233,540	-	-	-	-	-	-	-	
2413 Bus Safety Incentive Grant	-	-	60,000	-	-	-	-	-	
2414 Alternative Fuel School Bus Incentive Grants	144,000	-	144,000	-	120,000	120,000	120,000	120,000	
2620 Preschool Handicapped State Grant	648,589	760,667	897,079	999,810	1,049,801	1,000,000	1,000,000	1,000,000	
3019 Vocational Supervisors	28,667	28,877	57,768	58,274	28,900	29,000	29,000	29,000	
3529 Extended Year Ag.	17,239	21,742	23,412	27,959	28,397	29,000	29,000	29,000	
3532 Vocational Construct Related Equip - State Bond Funds	364,061	-	-	-	-	-	-	-	
3536 CTAE Connect Grant Bond	-	44,125	-	-	-	-	-	-	
3540 Apprenticeship - Spec Approp	36,890	37,635	37,500	37,500	37,500	37,500	37,500	37,500	
3542 CTAE Construct-Related Equip Grants for Vocational Educ	-	-	125,705	155,959	90,000	90,000	90,000	90,000	
3543 CTAE Construct-Related Equipm Grants for Agriculture Educ	-	-	-	90,000	-	-	-	-	
3550 Vocational Industry Certification State	15,000	40,492	25,343	27,477	25,000	25,000	25,000	25,000	
3553 Extended Day-Agriculture	20,471	29,277	30,914	32,205	33,721	33,721	33,721	33,721	
3554 Extended Day-Technology/Career	123,429	180,704	204,297	181,807	181,807	181,807	181,807	181,807	
7046 Residential Treatment Center Grant	-	-	-	-	265,030	265,000	265,000	265,000	
7050 Math And Science Supplement	166,715	177,922	152,476	185,008	185,623	185,000	185,000	185,000	
8435 CS4GA Summer Grant	2,950	375	-	-	-	-	-	-	
8613 Dyslexia Screener Summer Grant	-	-	46,840	-	-	-	-	-	
8695 School Security Grant Summer	-	-	-	440,915	-	-	-	-	
8708 Para to Teacher Grant Summer	-	-	5,000	5,000	-	-	-	-	
Total Grant Program Expenditures	\$ 2,843,475	\$ 2,470,129	\$ 2,290,313	\$ 2,930,557	\$ 2,737,820	\$ 2,690,028	\$ 2,690,028	\$ 2,690,028	

Level Three: Summary Data for Individual Funds

Special Revenue Funds

The **Special Revenue Funds** account for resources that are legally restricted for specific purposes. Although reported within the General Fund for audited financial reporting, the Special Revenue Fund is presented separately for budget appropriation and internal reporting purposes. Most of the federal, state, local and private grants that the District receives are accounted for in the special revenue fund and must be spent and accounted for according to the specific grant requirements.

- The **School Nutrition Fund** accounts for activities associated with the District's School Nutrition Program (SNP). Although a Special Revenue Fund, the School Nutrition Fund is presented separately for budget appropriation and internal reporting purposes.

Most federal grants are allocated through the Georgia Department of Education to the local school district. For Paulding County, IDEA 611 Special Education Flowthrough and Title I will be the largest grants awarded for FY2027 at \$5.7 million and \$4.3 million respectively. These two grants exceed 86% of the total budgeted expenditures for Special Revenue Funds. Below are brief descriptions of these grants and their anticipated FY2026 award.

IDEA 611 Special Education Flowthrough (Program 2824, \$5,688,508)

The IDEA 611 Special Education Flowthrough grants help the District with excess cost related to special education and the services prescribed by the Individuals with Disabilities Education Act (IDEA) as authorized by Congress. The grant provides support services to children with disabilities including but not limited to physical therapy, speech therapy, occupational therapy, special transportation and audiology.

Title I-A Improving the Academic Achievement of the Disadvantaged (Program 1750, \$4,271,570)

Title I-A provides funding for educationally disadvantaged children in identified economically deficient schools. It helps ensure that all children are meeting the State academic content and student academic achievement standards. In FY2027, Title I will be able to serve 9 schools in the Paulding County School District.

Major (Significant) Funding Sources and Uses (Expenditure Categories)

Federal Revenue

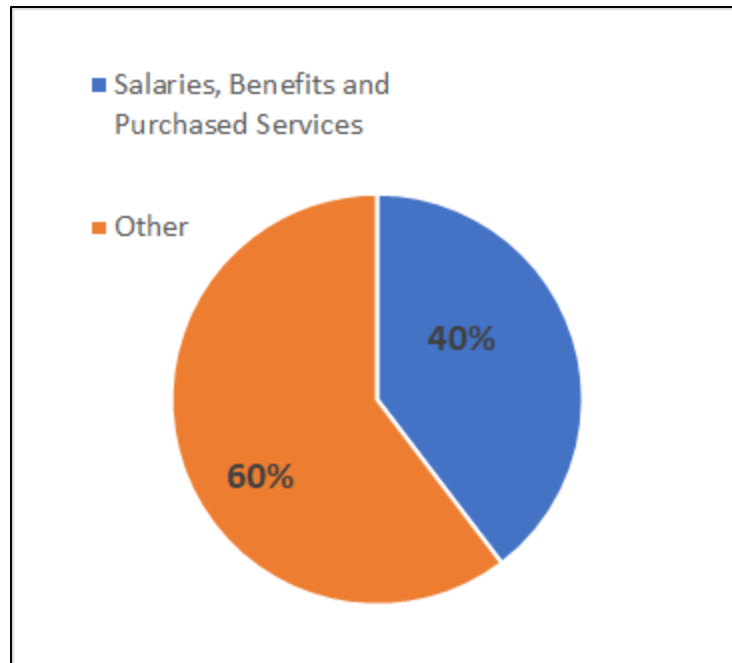
Federal revenue (U.S. Department of Education) accounts for 63.4% of all FY2027 Special Revenue Fund Proposed Budget.

Salaries, Benefits and Purchased Service Expenditures

Salaries, Benefits and Purchased Service Expenditures (including Purchased Professional & Technical Services and Contracted Services for Teachers) account for 40% of the FY2027 Special Revenue Expenditure Budget.

The proposed FY2027 budget includes:

- \$4.8 million in Salaries or 19.6%
- \$2.3 million in Benefit costs or 9.5%
- \$2.6 million in Purchased Services or 10.5%



Underlying Assumptions and Significant Trends for Major Funding Sources and Uses

Underlying Assumptions:

Federal Funding Sources

- For most grants, should the funding of these programs be eliminated or reduced, it is likely that the services provided would be negatively impacted unless another funding source is identified.
- Each grant is adjusted in the current year before funds are spent based on the actual grant award for that year.
- Increases in enrollment, especially enrollment in Exceptional Students Educational Programs (ESEP), should continue to increase grant opportunities, but will also likely place higher demands on local resources.

Salaries, Benefits and Purchased Services

- When grant awards do not fully support the initiative, local revenue sources (General Fund) may be required to address allotment quantity, total compensation and benefits.
- Cost of labor will continue to grow at a higher rate than awards, resulting in the need for those positions to either be eliminated or moved to the general fund if funds are available.
- Increases to local pay scales do not always result in additional grant resources.

Significant Trends or Factors Influencing Budget Decisions:

Demographic and Economic Factors

Free and Reduced-Price Meal Benefits Program Eligibility. *Free and Reduced-Price Meal Benefits Program (FRL)* is a part of the National Child Nutrition Program. This program makes free or reduced priced meals available to qualifying households. Qualifications are based on the gross income of all household members and the number of persons living in the house.

FRL participation is a measurement of student wealth and is directly impacted by the demographic and economic conditions of Paulding County.

FRL is a key element in the allocation of several grants, including Title I and Special Education VIB Flow-through.

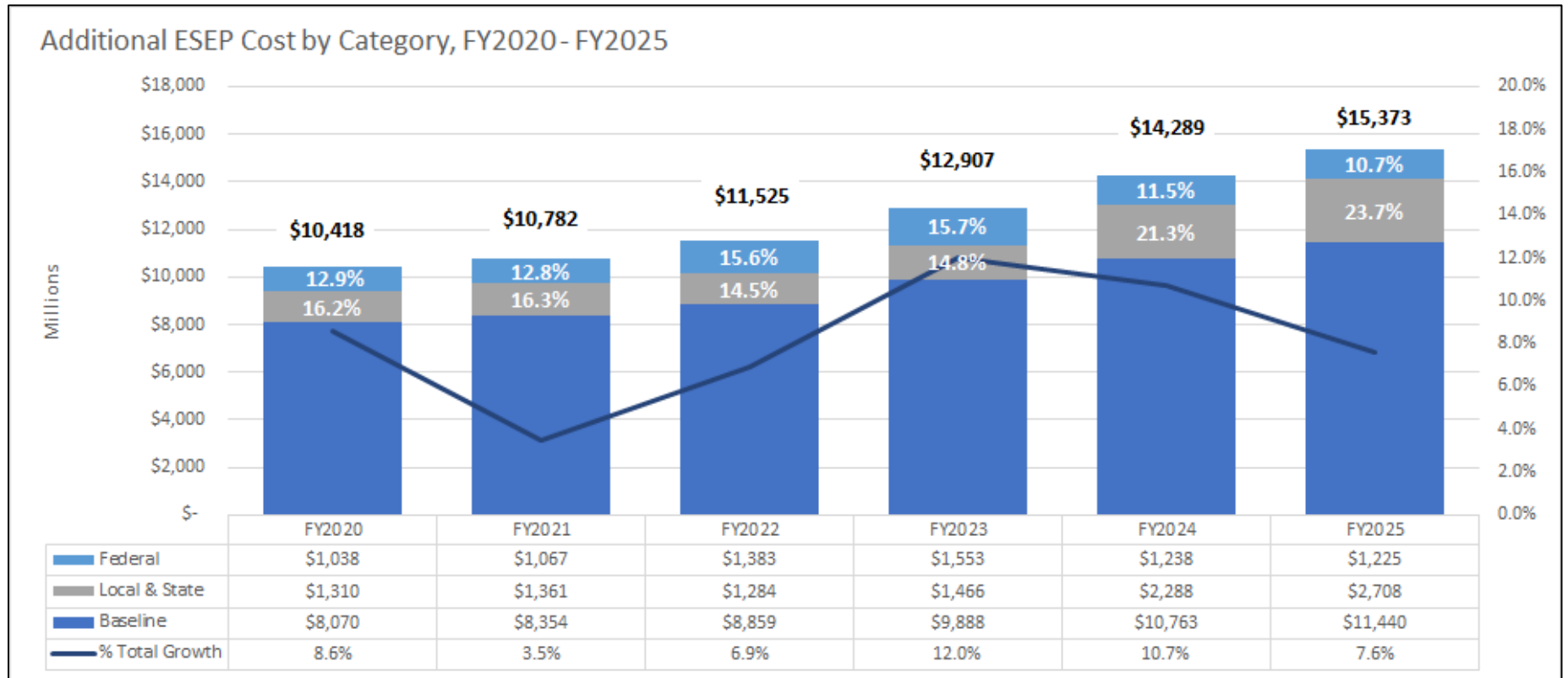
The FRL participation percentage decreased 1.3% from October 2024 to October 2025, from 51.2% to 49.9%, respectively.

The Statewide participation percentage increased 1.0%, from 67.6% to 68.6%.

Free and Reduced Price Meal Eligibility (FRL)

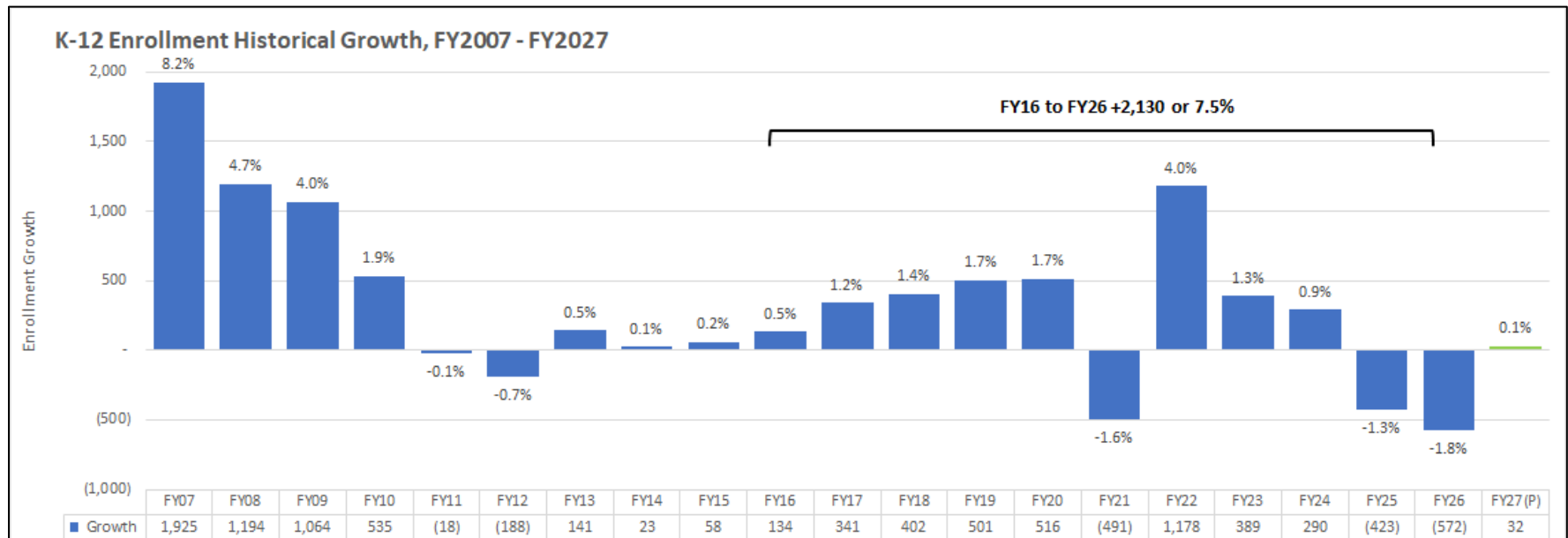
School	Oct-24 %FRL	Oct-25 %FRL	Change
0299 - Allgood Elementary School	72.75	71.72	(1.03)
0103 - Bessie L. Baggett Elementary	70.59	70.40	(0.19)
0110 - Burnt Hickory Elementary School	27.10	26.96	(0.14)
0199 - C. A. Roberts Elementary School	54.91	55.81	0.90
0410 - Carl Scoggins Sr. Middle school	52.78	51.75	(1.03)
0304 - Connie Dugan Elementary School	65.09	63.05	(2.04)
0411 - Crossroads Middle School	31.17	31.32	0.15
1050 - Dallas Elementary School	79.69	76.95	(2.74)
0292 - East Paulding High School	48.51	47.90	(0.61)
0394 - East Paulding Middle School	46.35	44.01	(2.34)
0194 - Floyd L. Shelton Elementary School at Crossroad	27.79	24.96	(2.83)
0310 - Hal Hutchens Elementary	71.24	71.11	(0.13)
2352 - Herschel Jones Middle School	71.70	68.60	(3.10)
5050 - Hiram Elementary School	71.76	72.49	0.73
0101 - Hiram High School	63.22	62.00	(1.22)
0404 - Irma C. Austin Middle School	58.31	59.57	1.26
0297 - J. A. Dobbins Middle School	71.37	68.90	(2.47)
0201 - Lena Mae Moses Middle School	47.99	45.48	(2.51)
0104 - Lillian C. Poole Elementary School	62.03	56.43	(5.60)
0188 - McGarity Elementary School	57.97	58.66	0.69
0198 - Nebo Elementary School	59.91	58.55	(1.36)
2052 - New Georgia Elementary School	52.10	49.86	(2.24)
0109 - North Paulding High School	29.29	27.10	(2.19)
0294 - Northside Elementary School	58.62	57.31	(1.31)
0213 - P. B. Ritch Middle School	68.26	68.95	0.69
2552 - Paulding County High School	59.12	56.40	(2.72)
0204 - Roland W. Russom Elementary	33.58	34.50	0.92
0197 - Sam D. Panter Elementary School	70.69	69.09	(1.60)
0108 - Sammy McClure Sr. Middle School	24.82	25.33	0.51
0210 - Sara M. Ragsdale Elementary	61.36	57.99	(3.37)
0106 - South Paulding High School	46.89	45.30	(1.59)
0192 - South Paulding Middle School	58.78	55.31	(3.47)
4052 - Union Elementary School	50.58	51.91	1.33
0113 - WC Abney Elementary	48.77	47.94	(0.83)
Paulding County School District	51.16	49.85	(1.31)
Statewide Average	67.55	68.60	1.05

ESEP Enrollment. ESEP enrollment has steadily increased over the past several years. In FY2025, per-pupil ESEP cost an additional 10.7% and 23.7% in Federal and State/Local funds, respectively, over the \$11,440 baseline cost of a student. That is a total additional cost of 34.4%, representing a 7.6% increase from FY2024 and a 47.6% increase from FY2020.



Enrollment Factors

Enrollment Growth. Increases in enrollment may result in additional grant awards, but funding may not cover all the additional costs associated with required services. For the 10 years ending FY2026, the District had an annual growth rate of 0.7%. In the prior decade, from FY2016 to FY2026, enrollment increased 2,130 or 7.5%. FY2026 enrollment decreased 572 or -1.8% to 30,596. 2027 is projected to increase by 32 to 30,628 or 0.1%.



Funding Factors

Federal Budget. Changes in the appropriations for grants and/or the allocation methodology.

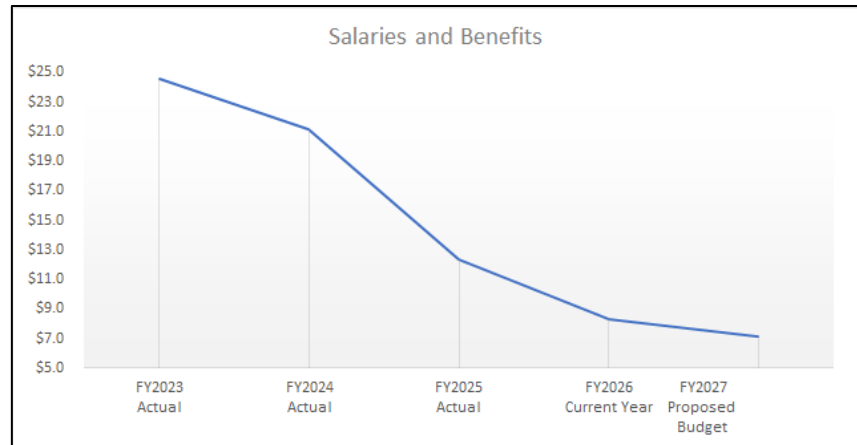
Grant Requirements. Specific requirements, including restrictions on expenditures, may impact decisions regarding grant application, especially when local funds are required to fully support the initiative.

Operating Factors

Rising Cost of Human Capital. With around 40% of the budget focused on salaries, benefits and purchased services, the rising cost of human capital is a major factor bearing on the District's future. These increases include, but are not limited to, the Teachers Retirement System (TRS) and State Health Benefit Plan, which have seen unprecedented increases over the past few years. As the demand for highly qualified teachers increases, the District must remain competitive in compensation and benefits.

Salaries and Benefits:

- \$4.8m Salaries, 15.0% Decrease
- \$2.3m Benefits, 14.5% Decrease
- \$7.1m Salaries and Benefits, 14.8% Decrease



Material Changes (Shifts) from Current Year Budget

Changes in Revenue

The proposed Federal revenue budget is \$2.3 million or 17.3% greater than the current year. This is primarily due to the E-Rate grant, which was \$3.2 million in the current year.

Changes in Expenditures

The proposed expenditure budget is \$2.9 million greater than the current year, primarily due to the E-Rate grant, which is represented in function 2600 for maintenance. This grant covers cost for the District's wireless network.

Material or significant changes are defined as a minimum of 0.05% of proposed expenditures and a 10% change (absolute value) from the current to Proposed Budget.

Significant Changes in Fund Balance

No material changes in fund balance are anticipated in the Proposed Budget.

The budget does not reflect a negative trend in fund balance during the three-year forecast period.

Anticipated FY2027 Grants

Below is a brief description of other common grants awarded to the District and a table of anticipated awards for FY2027.

Title I-A Improving the Academic Achievement of the Disadvantaged (Program 1750, 8750)

Title I-A provides funding for educationally disadvantaged children in identified economically deficient schools. It helps ensure that all children are meeting the State academic content and student academic achievement standards.

Title I-A 1003 School Improvement (Program 1770, 8770)

The Title I-A 1003 School Improvement funds provide funding on behalf of Title I schools identified as Comprehensive Support and Improvement (CSI), or any school identified as Targeted Support and Improvement (TSI), or Additional Targeted Support and Improvement (ATSI) as defined by the Every Student Succeeds Act (ESSA). School improvement funding supports the identified needs outlined in the school's improvement plan.

Title IV-A Student Support and Academic Enrichment (Program 1779, 8779)

Title IV-A funding supports providing all students access to well-rounded education, improved school conditions for student learning, and improves the use of technology in order to advance the academic achievement and digital literacy of all students.

Title II Improving Teacher Quality (Program 1784, 8784)

The purpose of the Title II grant is to improve the quality and effectiveness of teachers, principals and other school leaders. It will also aim to increase student achievement consistent with the challenging State academic standards, increase the number of teachers, principals and other school leaders, as well as provide low-income and minority students with greater access to effective teachers, principals and other school leaders.

McKinney Vento Grant (Program 1800)

The McKinney Vento grant seeks to ensure that each homeless student has equal access to the same free, appropriate public education.

Title III Language Instruction for English Learners and Immigrant Students (Program 1816, 8816)

Title III funds are used to provide language instructional programs to English Learners or Limited English Proficient (LEP) students. The purpose of the grant is to have English language learners, or Limited English Proficient (LEP) students develop English proficiency and meet the same academic achievement standards that all other students are expected to meet.

High-Cost Fund (Program 1831)

These funds assist the local school district in covering the direct special education instructional costs of children with disabilities who meet the criteria of a High Needs Child. The intensity, frequency and diversity of the special education and related services needs of the child exceed the typical needs of a child with a disability.

JROTC (Program 1862)

The JROTC program offers the opportunity for high school students to enroll in a leadership/citizenship program coordinated under the umbrella of the Career, Technical and Agricultural Education Division of the Georgia Department of Education. The funding from this grant provides partial reimbursement to the local school district for instructor salaries.

Family Connections (Program 2720)

Georgia Family Connection is the only statewide network in the country dedicated to the health and well-being of families and communities. The program connects partners with the resources they need, helps coordinate and manage efforts and empowers our communities to craft local solutions based on local decisions.

IDEA 619 Special Education Preschool (Program 2820)

The funding from this grant assists in providing special education and related services to children with disabilities ages three through five.

IDEA 611 Special Education Flowthrough (Program 2824)

The IDEA 611 Special Education Flowthrough grants help the District with excess cost related to special education and the services prescribed by the Individuals with Disabilities Education Act (IDEA) as authorized by Congress. The grant provides support services to children with disabilities including but not limited to physical therapy, speech therapy, occupational therapy, special transportation and audiology.

IDEA Parent Mentor (Program 2831)

The funding of this grant assists in providing support for the special education Parent Mentor. The Parent Mentor helps to enhance communication and collaboration among families, educators, and communities to lead to greater success for students with disabilities and increase family engagement.

Perkins V Program Improvement Grant (Program 3324)

These funds are used to strengthen the academic, lifetime career and technical skills of students participating in the career and technical education programs. The grant also helps provide professional development to teachers and administrators who are involved in career and technical education programs.

Perkins V-Perkins Plus Reserve Grant and Perkins Plus Carryover (Program 3325 and Program 3327)

The Reserve grant is designed to supplement the resources of local school systems in rural areas, areas with high percentages of career education students; or areas with high numbers of career and technology education students and were adversely affected by the change in the Perkins IV funding formula.

E-rate (Program 4475)

E-rate funding, also known as the Schools and Libraries Program, is a federal program that provides discounted telecommunications and internet access services to eligible schools.

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Anticipated FY2027 Grants

Program Names	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Current Year	FY2027 Proposed Budget
L4GA - Birth through Age 5	\$ 514,976	\$ 672,003	\$ 851,942	\$ 10,106	\$ -
L4GA - Kindergarten through Grade 5	1,708,089	1,818,260	1,550,227	33,030	-
L4GA Middle School	935,129	678,941	820,268	38,891	-
L4GA High School	918,668	867,248	973,959	19,999	-
Title I	4,199,234	4,332,146	4,694,757	3,998,223	4,271,570
Cultivating Teachers Grant – Title II	-	10,000	-	-	-
Title I-A, School Improvement Grant	-	23,730	11,606	173,001	-
Title IIII-A, Student Support and Academic Enrichment	356,790	286,493	281,262	294,777	261,280
Title II-A, Improving Teacher Quality	665,163	861,539	713,402	718,258	815,045
Title II-A, Advance Placement	2,275	7,000	-	-	-
Education of Homeless Children	52,529	44,673	44,650	52,076	60,096
Limited English Proficient	131,875	173,437	147,213	129,466	146,275
Title III-A Immigrant	21,238	6,529	2,931	(4)	-
Idea High Cost Fund Pool	193,051	240,519	138,667	70,750	70,750
Jr. ROTC	411,043	447,825	457,502	689,279	487,140
ARP - Homeless 2	38,929	71,477	-	-	-
Family Connection	52,500	52,500	56,250	56,250	56,250
Pre-School-Regular Project, Special Education	113,762	130,491	106,141	107,237	109,751
VI-B Flowthrough Special Education	5,948,180	5,700,276	5,867,818	5,576,912	5,688,508
IDEA Georgia Parent Mentor Partnership Participation Grant	18,400	18,400	18,400	10,761	18,400
Title VI B , Capacity Building	-	62,902	36,231	9,688	-
IDEA Special Education – Flow-Through ARPA	1,137,829	0	(0)	-	-
IDEA Special Education – Ages 3 to 5 ARPA	52,666	-	-	-	-
Perkins V - Program Improvement Grant	207,857	223,186	222,070	235,869	236,000
Perkins V - Perkins Plus Grant	25,000	24,824	25,000	25,000	25,000
Perkins V - Carry-Over Grant	14,218	15,684	9,165	12,463	10,000
ESSER III ARP	14,086,249	10,979,420	0	-	-
ESSER III – L4GA Supplemental Grant – Birth to Five	140,391	197,963	-	-	-
ESSER III – L4GA Supplemental Grant – K-5	700,332	130,743	-	-	-
ESSER III – L4GA Supplemental Grant – 6-8	162,545	121,935	1,298	-	-
ESSER III – L4GA Supplemental Grant – 9-12	100,852	169,890	-	-	-
ESSER III - Readiness in Reading	89,606	-	-	-	-
ESSER III Funds - Teaching and Learning Opportunity Grants	1,617	132,638	-	-	-
ARP ESSER III CTAE STEM PL	-	19,900	-	-	-
ESSER II – Custodian Supplement	-	55,767	-	-	-
Stronger Connections Grant Program	-	-	-	249,955	-
E-RATE Federal Communications Program Funds	-	291,672	398,016	-	3,227,418
ARP Opportunity grant	10,433	554	-	-	-
Title I Summer	20,349	41,848	93,995	45,470	44,146
Title I School Improvement Grant Summer	-	-	6,270	115,889	-

Paulding County School District
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Anticipated FY2027 Grants Continued

Program Names	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Current Year	FY2027 Proposed Budget
Title IV SSAE Summer	-	28,362	46,414	11,356	32,500
Title II-A Summer	86,595	68,949	63,440	109,496	51,052
Summer Account, Title II-A Advance Placement	-	595	-	-	-
Ed Homeless Summer	-	3,242	68,662	1,149	-
Title III-A Limited English Summer	14,965	-	16,313	14,975	12,850
Title III-A Lang Immigration Summer	3,349	-	-	-	-
IDEA ARP 611 Summer	-	354	-	-	-
Sunshine Fund	160	110	570	210	-
SNP Grant Action for Healthy Kids	1,571	2,110	55	160	-
SPED Medicaid Fee For Service	105,643	357,197	34,523	26,069	130,000
SPED Medicaid ACE	969,278	1,271,125	1,374,928	1,426,097	1,880,626
Fine Arts - All Inclusive	-	-	6,588	3,895	-
Fine Arts - Honor Chorus	-	-	11,822	12,753	-
Fine Arts - Honor Band	-	-	6,386	8,269	-
Hospitality Vending	341	-	-	-	-
Partners in Ed - District Meetings & Events	-	-	560	3,952	-
Partners in Ed - Teacher of the Year	-	-	-	1,510	-
Partners in Ed - Teacher Retirement	-	-	6,407	2,309	-
Partners in Ed - Undesignated	-	-	3,178	329	-
Partner in Ed - Designated	1,994	9,508	3,070	1,943	-
Partner in Ed - Safety Advisor Program	-	-	479	416	-
Partners in Ed - Science Olympiad	-	-	863	316	-
Partners in Ed - STEM	-	-	304	386	-
Partners in Ed - School Safety	-	-	-	12,176	-
Partners in Ed - District CTAE	-	-	-	1,436	-
Partners in Ed - ESEP	5,015	4,469	3,132	3,211	-
Partners in Ed - Transportation	2,416	382	3,922	2,485	-
Partners in Ed - CTAE	-	1,266	-	1,193	-
COPS School Violence Prevent	-	-	-	499,959	-
JCCF Monahan Scholarship	-	629	196	-	-
Sources of Strength	32,143	77,062	85,406	91,483	-
GSBA claims	4,895	2,800	-	3,930	-
Dell Repairs	259	63,447	82,074	34,339	-
GSU Recruitment Misc Grant	-	4,074	4,566	15,281	-
Transition Research Study	-	-	610,820	(0)	-
Happy Helpings Misc Grants	-	16,203	-	-	-
Economic Development Partnership	-	-	-	2,183	-
Misc	6,683,257	6,855,330	6,762,215	6,581,493	6,810,926
	\$ 40,943,656	\$ 37,679,632	\$ 26,725,930	\$ 21,548,102	\$ 24,445,583

Paulding County School District
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Financial Data

Special Revenue Funds								
	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Current Year	FY2027 Proposed Budget	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast
Revenue:								
Other Local Sources	\$ 8,183,892	\$ 8,494,834	\$ 9,191,221	\$ 9,547,941	\$ 8,912,402	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000
State Source	84,500	135,948	141,656	97,528	56,250	100,000	100,000	100,000
Federal	33,031,477	28,961,418	18,278,436	13,254,029	15,541,501	14,254,288	14,326,101	14,398,632
Total Revenue	\$ 41,299,869	\$ 37,592,199	\$ 27,611,313	\$ 22,899,498	\$ 24,510,152	\$ 22,354,288	\$ 22,426,101	\$ 22,498,632
Expenditures:								
1000 Instruction	\$ 23,370,356	\$ 19,813,745	\$ 14,265,859	\$ 12,640,088	\$ 12,960,959	\$ 13,050,000	\$ 13,050,000	\$ 13,050,000
2100 Pupil Services	3,244,528	3,743,742	3,219,411	2,703,283	3,251,721	3,251,721	3,250,000	3,250,000
2210 Improvement of Instruction	485,241	611,671	251,813	34,464	19,264	30,000	20,000	20,000
2213 Instructional Staff Training	8,436,717	8,156,980	5,043,741	2,293,437	1,961,861	2,419,817	2,503,351	2,575,882
2220 Media Services	8,200	33,092	-	-	-	-	-	-
2230 Federal Grant Administration	723,382	783,796	481,912	470,019	569,521	470,000	470,000	470,000
2300 General Administration	1,779,080	1,297,998	385,044	235,966	292,105	300,000	300,000	300,000
2400 School Administration	336,591	261,645	6,919	6,279	-	6,500	6,500	6,500
2500 Business Services	210	5,164	1,054	292	-	-	-	-
2600 Maintenance	6,137	389,275	480,772	38,269	3,227,418	400,000	400,000	400,000
2660 School Safety and Security	-	-	-	762,090	-	-	-	-
2700 Transportation	1,058,955	1,129,130	1,221,470	1,122,601	901,149	1,120,000	1,120,000	1,120,000
2800 Central Support Services	17,271	97,388	48,055	8,455	-	50,000	50,000	50,000
2900 Other Support Services	52,500	52,500	56,250	56,250	56,250	56,250	56,250	56,250
3100 SNP	19	-	-	-	-	-	-	-
3200 Enterprise Operations	1,336,047	1,253,514	1,217,732	1,176,607	1,179,055	1,200,000	1,200,000	1,200,000
Total Expenditures	\$ 40,855,236	\$ 37,629,641	\$ 26,680,030	\$ 21,548,102	\$ 24,419,303	\$ 22,354,288	\$ 22,426,101	\$ 22,498,632
Revenue Over/(Under) Expenditures	\$ 444,634	\$ (37,442)	\$ 931,283	\$ 1,351,396	\$ 90,850	\$ -	\$ -	\$ -
Other Sources (Uses):								
Transfers In	88,228	-	45,900	-	26,280	-	-	-
Transfers Out	(88,421)	(49,991)	(45,900)	-	(26,280)	-	-	-
Total Other Sources (Uses)	(193)	(49,991)	-	-	-	-	-	-
Change in Fund Balance	\$ 444,441	\$ (87,433)	\$ 931,283	\$ 1,351,396	\$ 90,850	\$ -	\$ -	\$ -
Beginning Fund Balance	4,983,051	5,427,492	5,340,059	6,271,342	7,622,739	7,713,588	7,713,588	7,713,588
Ending Fund Balance	\$ 5,427,492	\$ 5,340,059	\$ 6,271,342	\$ 7,622,739	\$ 7,713,588	\$ 7,713,588	\$ 7,713,588	\$ 7,713,588

Paulding County School District
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	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Current Year	FY2027 Proposed Budget	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast
Summary by State Object:								
100 Salaries	\$ 17,426,351	\$ 14,770,113	\$ 8,503,867	\$ 5,628,597	\$ 4,786,185	\$ 4,834,047	\$ 4,882,387	\$ 4,931,211
200 Benefits	7,150,145	6,424,889	3,828,906	2,718,335	2,324,001	2,347,241	2,370,713	2,394,421
Total Salaries & Benefits	\$ 24,576,496	\$ 21,195,002	\$ 12,332,774	\$ 8,346,932	\$ 7,110,186	\$ 7,181,288	\$ 7,253,101	\$ 7,325,632
Other Expenditures:								
300 Purchased Profess & Tech Services	\$ 2,580,002	\$ 3,021,092	\$ 2,589,431	\$ 1,555,981	\$ 2,478,666	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
321 Contracted Service - Teachers	59,003	72,321	100,755	81,997	92,059	90,000	90,000	90,000
332 Drug Testing and Fingerprinting	-	464	-	-	-	-	-	-
340 Professional Legal Services	15,000	-	-	9,000	-	-	-	-
430 R&M Services	4,426	3,037	4,505	3,245	1,000	3,000	3,000	3,000
441 Rental of Land or Buildings	200	1,112	-	10,100	-	-	-	-
442 Rental of Equipment and Vehicles	-	449	682	-	-	-	-	-
530 Communication	10,457	295,084	401,242	2,040	3,228,808	400,000	400,000	400,000
532 Commun - Web-Based Subt and Licens	1,445,878	1,347,324	1,014,886	330,721	389,045	350,000	350,000	350,000
580 Travel - Employees	116,322	182,409	142,411	99,398	129,832	120,000	120,000	120,000
595 Other Purchased Services	23,184	72,772	53,984	88	-	-	-	-
610 Supplies	7,199,769	7,307,005	7,096,146	6,912,440	6,895,125	7,000,000	7,000,000	7,000,000
611 Supplies - Technology Related	75,140	41,270	145,570	62,435	1,050	50,000	50,000	50,000
612 Computer Software	5,575	-	-	-	-	-	-	-
615 Expendable Equipment	310,889	246,185	278,271	91,474	86,800	90,000	90,000	90,000
616 Expendable Computer Equipment	150,066	150,732	177,997	225,445	58,212	150,000	150,000	150,000
620 Energy	1,056,530	1,084,820	1,213,717	1,121,117	901,149	1,120,000	1,120,000	1,120,000
641 Textbooks - Printed	765	89,225	7,322	-	-	-	-	-
642 Books (Non-Textbooks) & Periodicals	1,269,035	852,415	420,439	116,176	5,200	100,000	100,000	100,000
730 Purch of Equip - (Not Buses or Comp)	10,600	-	6,494	740,366	-	-	-	-
810 Dues and Fees	196,080	303,142	304,753	324,969	167,327	300,000	300,000	300,000
880 Federal Indirect Cost Charges	1,748,319	1,244,780	379,867	229,821	291,875	300,000	300,000	300,000
881 Schoolwide Schools	-	-	-	1,031,644	2,482,969	2,500,000	2,500,000	2,500,000
890 Other Expenditures	1,500	119,000	8,783	252,711	100,000	100,000	100,000	100,000
Total State Objects	\$ 40,855,236	\$ 37,629,641	\$ 26,680,030	\$ 21,548,102	\$ 24,419,303	\$ 22,354,288	\$ 22,426,101	\$ 22,498,632

School Nutrition Fund

The **School Nutrition Fund** accounts for activities associated with the District's School Nutrition Program (SNP). Although a Special Revenue Fund, the School Nutrition Fund is presented separately for budget appropriation and internal reporting purposes.

Major (Significant) Funding Sources and Uses (Expenditure Categories)

Federal Funding Sources (National Child Nutrition Program) account for 63.4% of the proposed revenue budget.

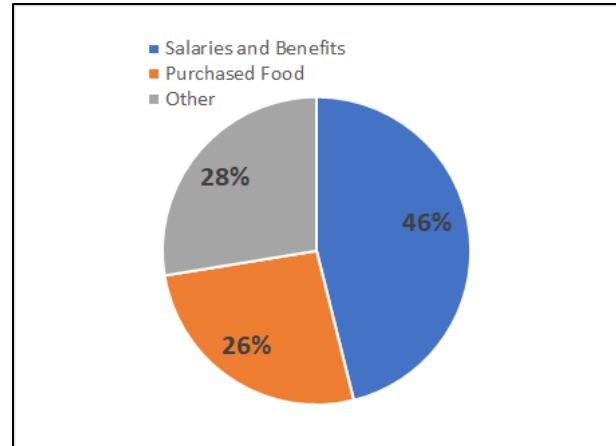
Other Local Sources Revenue

Other Local Sources (Meal Purchases) account for 36.4% of the proposed revenue budget.

Salaries and Benefits Expenditures

Salaries and Benefits account for 46.0% of the Proposed Budget, including:

- \$6.6 million in Salaries or 27.2%
- \$4.6 million in Benefit costs or 18.9%



Purchased Food Expenditures account for \$6.3 million or 26.3% of the Proposed Budget.

Underlying Assumptions and Significant Trends for Major Funding Sources and Uses

Underlying Assumptions:

Federal Funding Sources

- As is the case for most grants, should the funding of these programs be eliminated or reduced, the services provided would likely be negatively impacted.

Local Funding Sources

- Meal purchases are volatile and sensitive to governmental regulations.

Salaries and Benefits

- Cost of labor will continue to grow.

Purchased Food

- As a commodity, purchased food cost is volatile, and has historically increased due to inflation and rising fuel costs.

Significant Trends or Factors Influencing Budget Decisions:

Demographic and Economic Factors

Free and Reduced-Price Meal Benefits Program Eligibility. *Free and Reduced-Price Meal Benefits Program (FRL)* is a part of the National Child Nutrition Program. This program makes free or reduced priced meals available to qualifying households. Qualifications are based on the gross income of all household members and the number of persons living in the house.

FRL participation is a measurement of student wealth and is directly impacted by the demographic and economic conditions of Paulding County.

The FRL participation percentage decreased 1.3% from October 2024 to October 2025, from 51.2% to 49.9%, respectively.

The Statewide participation percentage increased 1.0%, from 67.6% to 68.6%.

Free and Reduced Price Meal Eligibility (FRL)

School	Oct-24 %FRL	Oct-25 %FRL	Change
0299 - Allgood Elementary School	72.75	71.72	(1.03)
0103 - Bessie L. Baggett Elementary	70.59	70.40	(0.19)
0110 - Burnt Hickory Elementary School	27.10	26.96	(0.14)
0199 - C. A. Roberts Elementary School	54.91	55.81	0.90
0410 - Carl Scoggins Sr. Middle school	52.78	51.75	(1.03)
0304 - Connie Dugan Elementary School	65.09	63.05	(2.04)
0411 - Crossroads Middle School	31.17	31.32	0.15
1050 - Dallas Elementary School	79.69	76.95	(2.74)
0292 - East Paulding High School	48.51	47.90	(0.61)
0394 - East Paulding Middle School	46.35	44.01	(2.34)
0194 - Floyd L. Shelton Elementary School at Crossroad	27.79	24.96	(2.83)
0310 - Hal Hutchens Elementary	71.24	71.11	(0.13)
2352 - Herschel Jones Middle School	71.70	68.60	(3.10)
5050 - Hiram Elementary School	71.76	72.49	0.73
0101 - Hiram High School	63.22	62.00	(1.22)
0404 - Irma C. Austin Middle School	58.31	59.57	1.26
0297 - J. A. Dobbins Middle School	71.37	68.90	(2.47)
0201 - Lena Mae Moses Middle School	47.99	45.48	(2.51)
0104 - Lillian C. Poole Elementary School	62.03	56.43	(5.60)
0188 - McGarity Elementary School	57.97	58.66	0.69
0198 - Nebo Elementary School	59.91	58.55	(1.36)
2052 - New Georgia Elementary School	52.10	49.86	(2.24)
0109 - North Paulding High School	29.29	27.10	(2.19)
0294 - Northside Elementary School	58.62	57.31	(1.31)
0213 - P. B. Ritch Middle School	68.26	68.95	0.69
2552 - Paulding County High School	59.12	56.40	(2.72)
0204 - Roland W. Russom Elementary	33.58	34.50	0.92
0197 - Sam D. Panter Elementary School	70.69	69.09	(1.60)
0108 - Sammy McClure Sr. Middle School	24.82	25.33	0.51
0210 - Sara M. Ragsdale Elementary	61.36	57.99	(3.37)
0106 - South Paulding High School	46.89	45.30	(1.59)
0192 - South Paulding Middle School	58.78	55.31	(3.47)
4052 - Union Elementary School	50.58	51.91	1.33
0113 - WC Abney Elementary	48.77	47.94	(0.83)
Paulding County School District	51.16	49.85	(1.31)
Statewide Average	67.55	68.60	1.05

Enrollment Factors

Enrollment Growth. Increases in enrollment may result in additional grant awards, but funding may not cover all the additional costs associated with required services. For the 10 years ending FY2026, the District had an annual growth rate of 0.7%. In the prior decade, from FY2016 to FY2026, enrollment increased 2,130 or 7.5%. FY2026 enrollment decreased 572 or -1.8% to 30,596. 2027 is projected to decline by 32 students to 30,628 or 0.1%.

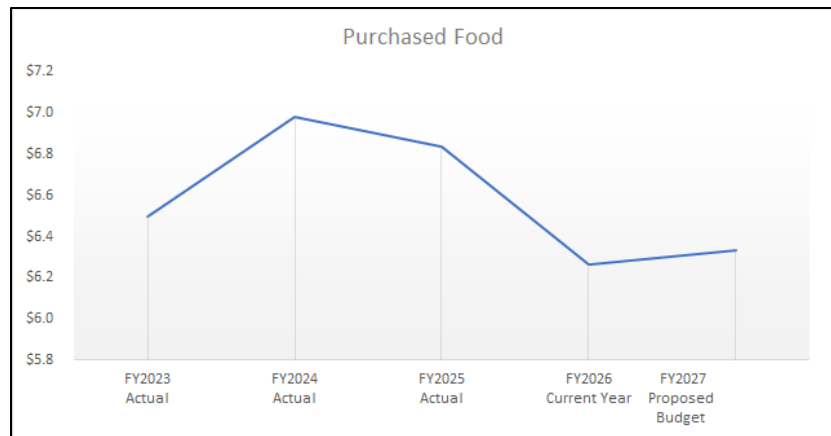
Funding Factors

Federal Budget. Changes in the appropriations for grants and/or the allocation methodology.

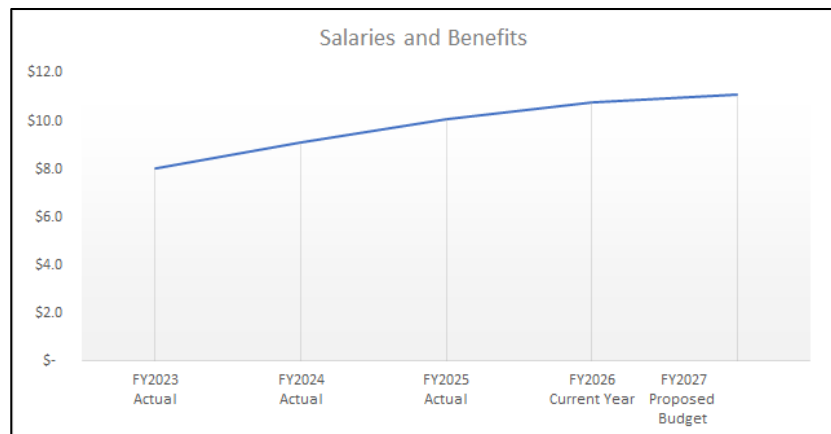
Meal Purchases. Meal purchases are volatile and sensitive to governmental regulations.

Operating Factors

Food Cost. Purchase Food accounts for \$6.3 million or 26.3% of the Proposed Budget. As a commodity, purchased food cost is volatile, and has historically increased due to inflation.



Rising Cost of Human Capital. With 46.0% of the proposed focused on salaries and benefits, the rising cost of human capital is a major factor bearing on SNP.



Material Changes (Shifts) from Current Year Budget

Changes in Revenue

No material changes are anticipated, beyond current trends.

Changes in Expenditures

The proposed expenditure budget is \$2.0 million or 9.3% greater than the current year. The anticipated increase is due to opening Crossroads Elementary School in FY2027. This will include 7 new allotments for cafeteria personnel, kitchen equipment purchases, and café tables and chairs. The proposed FY2027 expenditure budget depicted on the next page has been modified from the approved budget due to revaluations with equipment purchases and salaries and benefits to better align with prior year trends.

Material or significant changes are defined as a minimum of 0.05% of proposed expenditures and a 10% change (absolute value) from the current to Proposed Budget.

Significant Changes in Fund Balance

The Proposed Budget reflects a decline of \$3.7 million in fund balance. This decline is the result of anticipated cuts from the federal government budget and a spending plan designed to bring fund balance more in line with industry standards. Additionally, with the opening of Crossroads Elementary School, more equipment purchases are anticipated in the proposed FY2027 budget and fund balance will be used to make such purchases. If trends do not show improvement in future fiscal years and School Nutrition's fund balance were to be depleted, then the general fund would be used to cover any remaining expenditures.

The budget does not reflect a negative trend in fund balance during the three-year forecast period.

Paulding County School District
Fiscal Year Budget

2027

Financial Data

School Nutrition Program									
	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	
	Actual	Actual	Actual	Current Year	Proposed Budget	Forecast	Forecast	Forecast	
Revenue:									
Other Local Sources	\$ 5,908,893	\$ 5,768,779	\$ 5,738,154	\$ 5,705,342	\$ 5,926,542	\$ 6,001,100	\$ 6,098,286	\$ 6,105,472	
State Source	553,616	568,172	551,910	491,412	500,688	550,000	550,000	550,000	
Federal	12,649,614	14,084,116	13,611,086	13,599,288	13,936,452	14,000,000	14,000,000	14,000,000	
Total Revenue	\$ 19,112,122	\$ 20,421,067	\$ 19,901,149	\$ 19,796,042	\$ 20,363,682	\$ 20,551,100	\$ 20,648,286	\$ 20,655,472	
Expenditures:									
3100 SNP	\$ 18,709,849	\$ 20,604,173	\$ 21,382,915	\$ 22,010,089	\$ 24,072,467	\$ 21,969,139	\$ 22,092,126	\$ 22,267,568	
4000 Acquisition & Construction	-	-	-	16,188	-	-	-	-	
Total Expenditures	\$ 18,709,849	\$ 20,604,173	\$ 21,382,915	\$ 22,026,277	\$ 24,072,467	\$ 21,969,139	\$ 22,092,126	\$ 22,267,568	
Revenue Over/(Under) Expenditures	\$ 402,274	\$ (183,105)	\$ (1,481,766)	\$ (2,230,235)	\$ (3,708,785)	\$ (1,418,039)	\$ (1,443,840)	\$ (1,612,095)	
Other Sources (Uses):									
Transfers In	847,296	901,740	907,096	876,213	917,294	910,000	910,000	910,000	
Transfers Out	(847,296)	(901,740)	(907,096)	(876,213)	(917,294)	(910,000)	(910,000)	(910,000)	
Total Other Sources (Uses)	-	-	-	-	-	-	-	-	
Change in Fund Balance	\$ 402,274	\$ (183,105)	\$ (1,481,766)	\$ (2,230,235)	\$ (3,708,785)	\$ (1,418,039)	\$ (1,443,840)	\$ (1,612,095)	
Beginning Fund Balance	11,675,593	12,077,866	11,894,761	10,412,995	8,182,759	4,473,974	3,055,935	1,612,096	
Ending Fund Balance	\$ 12,077,866	\$ 11,894,761	\$ 10,412,995	\$ 8,182,759	\$ 4,473,974	\$ 3,055,935	\$ 1,612,096	\$ 0	
Summary by State Object:									
100 Salaries	\$ 5,434,387	\$ 6,144,037	\$ 6,403,367	\$ 6,414,765	\$ 6,552,948	\$ 6,535,710	\$ 6,566,424	\$ 6,647,753	
200 Benefits	2,621,255	2,947,012	3,682,016	4,372,372	4,550,961	4,641,980	4,734,820	4,829,516	
Total Salaries & Benefits	\$ 8,055,641	\$ 9,091,050	\$ 10,085,383	\$ 10,787,136	\$ 11,103,909	\$ 11,177,690	\$ 11,301,244	\$ 11,477,269	
Other Expenditures:									
300 Purchased Profess & Tech Services	\$ 32,850	\$ 30,462	\$ 70,792	\$ 72,024	\$ 86,220	\$ 70,000	\$ 70,000	\$ 70,000	
410 Water, Sewer and Cleaning Services	282,070	283,322	301,739	317,947	389,160	300,000	300,000	300,000	
430 R&M Services	143,329	147,013	167,493	144,246	164,139	145,000	145,000	145,000	
520 Insurance (non-Employee Benefits)	31,722	34,366	44,410	58,413	65,000	60,000	60,000	60,000	
530 Communication	24,483	24,379	24,468	23,861	26,564	24,000	24,000	24,000	
532 Commun - Web-Based Subt and Licens	-	-	-	40,325	62,400	41,000	41,000	41,000	
580 Travel - Employees	41,649	37,213	25,536	29,028	55,550	30,000	30,000	30,000	
591 SFS Commodity Hauling	133,642	147,651	176,630	155,586	210,000	160,000	160,000	160,000	
610 Supplies	747,511	754,216	745,938	736,727	903,669	750,000	750,000	750,000	
612 Computer Software	44,750	46,318	46,458	-	-	-	-	-	
615 Expendable Equipment	33,835	169,800	57,733	66,079	143,067	68,061	70,103	72,206	
616 Expendable Computer Equipment	23,123	33,179	44,954	96,431	130,000	50,000	50,000	50,000	
620 Energy	257,723	275,230	298,762	292,289	329,284	290,000	290,000	290,000	
630 Purchased Food	6,498,249	6,982,799	6,839,603	6,262,604	6,333,051	6,300,000	6,300,000	6,300,000	
635 Food Acquisitions	1,193,346	1,212,614	1,208,887	1,248,920	1,339,845	1,246,388	1,243,779	1,241,093	
720 Building Acq, Construction, and Impr	-	-	-	15,391	-	-	-	-	
730 Purch of Equip - (Not Buses or Comp)	267,245	342,838	282,030	331,819	1,718,068	300,000	300,000	300,000	
810 Dues and Fees	7,739	10,517	8,549	7,088	12,541	7,000	7,000	7,000	
880 Federal Indirect Cost Charges	890,942	981,206	953,549	1,340,364	1,000,000	950,000	950,000	950,000	
Total State Objects	\$ 18,709,849	\$ 20,604,173	\$ 21,382,915	\$ 22,026,277	\$ 24,072,467	\$ 21,969,139	\$ 22,092,126	\$ 22,267,568	

Capital Projects Fund

Capital Projects Fund accounts for and reports financial resources including Education Special Purpose Local Option Sales Tax (E-SPLOST), bond proceeds and grants from the Georgia State Financing and Investment Commission (including the State Capital Outlay Program) that are restricted, committed or assigned for capital outlay expenditures, including the acquisition or construction of capital facilities and other capital assets.

[Major \(Significant\) Funding Sources and Uses \(Expenditure Categories\)](#)

Local Taxes: E-SPLOST

Major fund sources include a Special Purpose Local Option Sales Tax for education (E-SPLOST), a one-cent sales tax to help fund capital improvements and debt repayment. For the Proposed Budget, E-SPLOST VII collections are projected to total \$32.5 million.

FY2027	
Jul-25	\$ 2,736,776
Aug-25	2,878,489
Sep-25	2,674,189
Oct-25	2,648,677
Nov-25	2,724,719
Dec-25	2,759,035
Jan-26	3,105,718
Feb-26	2,439,680
Mar-26	2,365,674
Apr-26	2,742,892
May-26	2,674,771
Jun-26	2,781,512
Total	\$ 32,532,134

State Sources: State Capital Outlay Program

The purpose of the State's reimbursable capital outlay program is to ensure that every public-school student is housed in a facility that is structurally sound, well maintained and has adequate space and equipment to meet each student's instructional needs. State capital outlay funds may be used for new construction projects needed due to enrollment growth; to renovate, modernize or replace facilities that have become obsolete or unsafe; to provide new additions to existing facilities or relocation of existing facilities; and to consolidate facilities.

For the Proposed Budget, State Capital Outlay Program reimbursements will total approximately \$1.2 million for the following projects:

- Roberts Elementary School
 - \$181,865
Renovation/Modification
- Poole Elementary School
 - \$116,223
Renovation/Modification
- Moses Middle School
 - \$886,956
Renovation/Modification



E-SPLOST VI Capital Projects (Various Expenditures)

The following capital projects will be funded through E-SPLOST:

- Austin Middle School – Renovation/Modification
- Transportation Restrooms
- Safety & Security
- Fine Arts

E-SPLOST VII Capital Projects (Various Expenditures)

The following capital projects will be funded through the Construction Fund:

- Crossroads Elementary School – New School
- South Paulding High School – Renovation/Modification
- Multi-Purpose Athletic Facilities
- Athletic Field Turf
- Athletic Field Lights
- Transportation School Bus Purchase

Some major projects span multiple fiscal years. Below are major multi-year projects:

Major Building/Renovation/Modification Projects/Addition Projects							
Projects	FY25	FY26	FY27	FY28	FY29	FY30	Cost
Crossroads ES (ES #20)	\$ 3,751,322	\$ 34,133,933	5,385,585	\$ -	\$ -	\$ -	\$ 43,270,840
Elementary School #21	\$ 10,000	\$ 240,221	571,157	\$ 5,961,626	\$ 31,220,724	\$ 5,871,393	\$ 43,875,121
South Paulding HS Ren/Mod	\$ 222,929	\$ 7,283,936	7,705,791	\$ 1,962,992	\$ -	\$ -	\$ 17,175,648
Austin MS Ren/Mod	\$ -	\$ 313,039	6,082,829	\$ 4,728,742	\$ -	\$ -	\$ 11,124,611
			19,745,362				

Underlying Assumptions and Significant Trends for Major Funding Sources and Uses

Underlying Assumptions:

Transfers Out

Debt service is primarily funded through E-SPLOST VII (transferred from the Capital Projects Fund). An underlying assumption is the anticipated collection of E-SPLOST VI proceeds.

FY2027	
Jul-25	\$ 2,736,776
Aug-25	2,878,489
Sep-25	2,674,189
Oct-25	2,648,677
Nov-25	2,724,719
Dec-25	2,759,035
Jan-26	3,105,718
Feb-26	2,439,680
Mar-26	2,365,674
Apr-26	2,742,892
May-26	2,674,771
Jun-26	2,781,512
Total	\$ 32,532,134

Debt Service

No changes in the Amortization Schedule are anticipated during the Proposed Budget.

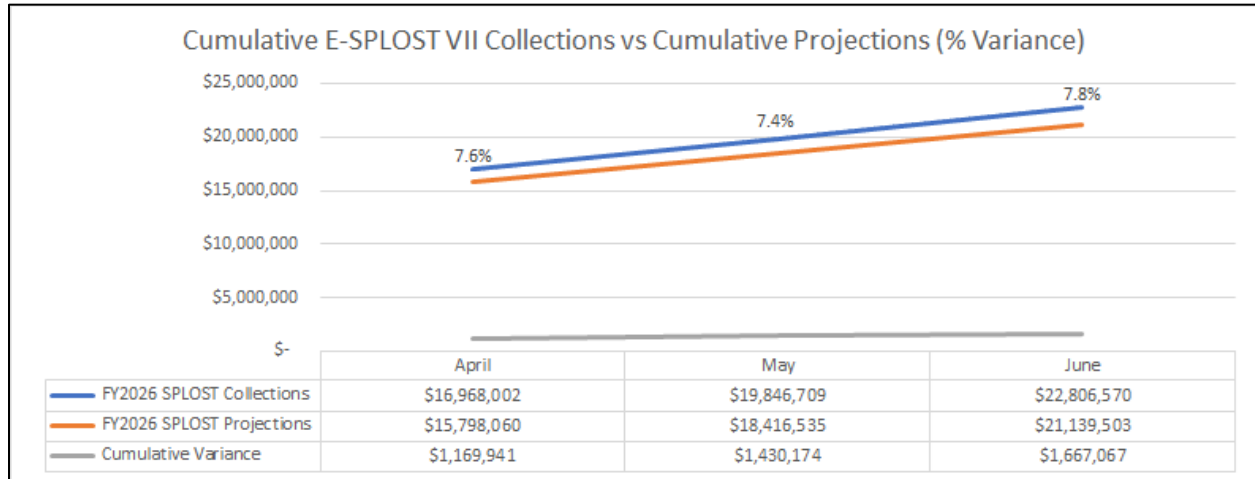
Significant Trends or Factors Influencing Budget Decisions:

Demographic and Economic Factors

Local Economy. E-SPLOST collections are directly impacted by the economy of Paulding County. Which is expected to perform at historical levels during the projected budget period.

Funding Factors

SPLOST Receipts. Capital projects are primarily funded through E-SPLOST collections. Georgia State University's Andrew Young School of Policy Studies (Fiscal Research Center) provided the collection projections for E-SPLOST VII. Although volatile, collections have historically exceeded projections. As of June 30, 2026, the cumulative variance to projections was 7.8%.



State Capital Outlay Program. Continued funding of the State's Capital Outlay Program.

Operating Factors

Construction Costs. Operating factors could include the cost of construction.

Material Changes (Shifts) from Current Year Budget

Changes in Revenue

The proposed revenue budget is \$6.8 million or 16.9% less than the current year. The \$3.5 million decrease in other local sources is due to the volatile nature of interest rates and being able to project how much we expect to receive in FY2027. Other anticipated changes in revenue are related to different capital projects between fiscal years, and their reimbursement-eligible expenditures. The \$1.9 million decrease in State Sources is due to wrapping up most large projects funded through the State Capital Outlay Program. This revenue is only available for approved projects.

Changes in Expenditures

The proposed expenditure budget is \$47.0 million or 64.6% less than the current year. This is primarily due to the completion of the new Crossroads Elementary School totaling \$34.1 million in FY2026. Other anticipated changes in expenditures are related to projects spanning multiple fiscal years.

Material or significant changes are defined as a minimum of 0.05% of proposed expenditures and a 10% change (absolute value) from the current to Proposed Budget.

Paulding County School District
Fiscal Year Budget

2027

Significant Changes in Fund Balance

The Proposed Budget reflects a decrease of \$18.4 million in Capital Projects fund balance. This anticipated decrease is the result of the bond issuance in FY2025 and starting to use those funds for the various capital projects that span multiple fiscal years.

The budget does not reflect a negative trend in ending fund balance during the three-year forecast period.

Operating Statement

Capital Project Fund Operating Statement as presented to the Board of Education on June 11, 2026.

Paulding County School District						
July 1, 2026 through June 30, 2027						
Capital Project Fund(s)						
	SPLOST VII	2025 Bonds	SPLOST VI	2020 Bonds	Fund 300	2027 Budget
Revenue:						
SPLOST Collections						
Collections	\$ 32,532,134					\$ 32,532,134
Capital Outlay Program			\$ 1,185,044			1,185,044
Other Revenue						
Total Revenue	\$ 32,532,134	\$ -	\$ 1,185,044	\$ -	\$ -	\$ 33,717,177
Expenditures:						
Audit Fees	\$ 6,000					\$ 6,000
Construction, Additions and Renovations						
Crossroad Elementary School		\$ 5,385,585				5,385,585
South Paulding High Ren/Mod		4,670,921				4,670,921
Austin Middle Ren/Mod			\$ 6,082,829			6,082,829
Transportation Restrooms			801,495			801,495
ES #21	571,157					571,157
Mobile Relocation					\$ 292,000	292,000
						-
						-
						-
Other Projects						
Safety & Security			3,935,212			3,935,212
Fine Arts			1,357,226			1,357,226
Multi-Purpose Athletic Facilities		1,014,241				1,014,241
Athletic Field Turf		234,424				234,424
Athletic Field Lights		193,296				193,296
FY2027 Transportation Buses		875,000				875,000
Miscellaneous*			33,962		250,000	283,962
Total Expenditures	\$ 577,157	\$ 12,373,467	\$ 12,210,724	\$ -	\$ 542,000	\$ 25,703,348
Revenue Over (Under) Expenditures	\$ 31,954,977	\$ (12,373,467)	\$ (11,025,681)	\$ -	\$ (542,000)	\$ 8,013,830
Transfers From/(To) Other Funds						-
Transfer for Debt Service	(20,522,115)	-	-	(5,883,500)		(26,405,615)
Estimated Fund Balance (July 1, 2026)**	22,429,848	12,373,467	11,657,612	6,527,353	857,711	53,845,991
Estimated Fund Balance (June 30, 2027)	\$ 33,862,710	\$ 0	\$ 631,932	\$ 643,853	\$ 315,711	\$ 35,454,205

* Other projects includes program-related renovations, recurring renovations, and other miscellaneous projects.

** Based on FY2026 Cash Flow

Paulding County School District
Fiscal Year Budget

2027

Financial Data

Capital Projects Fund									
	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	
	Actual	Actual	Actual	Current Year	Proposed Budget	Forecast	Forecast	Forecast	
Revenue:									
Local Taxes	\$ 29,868,722	\$ 30,977,473	\$ 32,008,665	\$ 33,980,152	\$ 32,532,134	\$ 33,231,575	\$ 33,946,053	\$ 34,675,894	
Other Local Sources	3,002,333	3,845,712	2,955,783	3,453,454	-	3,000,000	3,000,000	3,000,000	
State Source	6,152,476	4,546,813	3,198,417	3,120,560	1,185,044	3,000,000	3,000,000	3,000,000	
Bond Issuance	-	-	65,846,468	-	-	-	-	-	
Total Revenue	\$ 39,023,531	\$ 39,369,998	\$ 104,009,333	\$ 40,554,166	\$ 33,717,177	\$ 39,231,575	\$ 39,946,053	\$ 40,675,894	
Expenditures:									
1000 Instruction	\$ -	\$ -	\$ -	\$ 3,070,629	\$ -	\$ -	\$ -	\$ -	
2500 Business Services	-	3,852	847,365	307,807	33,962	-	-	-	
2600 Maintenance	-	1,260	-	5,378	-	-	-	-	
2660 School Safety and Security	-	-	-	5,008,584	-	-	-	-	
2700 Transportation	-	-	5,994,810	6,182,818	875,000	-	-	-	
4000 Acquisition & Construction	24,599,699	72,064,670	52,407,573	58,125,430	24,794,385	37,967,176	31,264,724	28,958,519	
Total Expenditures	\$ 24,599,699	\$ 72,069,782	\$ 59,249,748	\$ 72,700,646	\$ 25,703,348	\$ 37,967,176	\$ 31,264,724	\$ 28,958,519	
Revenue Over/(Under) Expenditures	\$ 14,423,832	\$ (32,699,784)	\$ 44,759,585	\$ (32,146,480)	\$ 8,013,830	\$ 1,264,399	\$ 8,681,329	\$ 11,717,375	
Other Sources (Uses):									
Transfers In	63,211,311	118,378,713	87,101,738	157,735,759	-	3,500,000	3,500,000	3,500,000	
Transfers Out	(58,589,210)	(134,134,534)	(94,586,775)	(165,551,226)	(26,405,615)	(23,031,815)	(23,045,349)	(23,055,126)	
Total Other Sources (Uses)	4,622,101	(15,755,822)	(7,485,038)	(7,815,468)	(26,405,615)	(19,531,815)	(19,545,349)	(19,555,126)	
Change in Fund Balance	\$ 19,045,933	\$ (48,455,606)	\$ 37,274,547	\$ (39,961,948)	\$ (18,391,785)	\$ (18,267,416)	\$ (10,864,020)	\$ (7,837,751)	
Beginning Fund Balance	88,295,932	107,341,865	58,886,259	96,160,806	56,198,858	37,807,072	19,539,656	8,675,636	
Ending Fund Balance	\$ 107,341,865	\$ 58,886,259	\$ 96,160,806	\$ 56,198,858	\$ 37,807,072	\$ 19,539,656	\$ 8,675,636	\$ 837,885	
Summary by State Object:									
300 Purchased Profess & Tech Services	\$ 2,741,848	\$ 2,845,514	\$ 3,067,127	\$ 2,026,413	\$ 298,000	\$ 2,000,000	\$ -	\$ -	
532 Commun - Web-Based Subt and Licens	-	1,260	8,001	10,154	-	-	-	-	
595 Other Purchased Services	142,192	270,301	312,298	738,918	-	300,000	300,000	300,000	
610 Supplies	3,031	5,489	3,190	3,860	-	4,000	4,000	4,000	
611 Supplies - Technology Related	22,239	68,124	79,827	40,595	-	40,000	40,000	40,000	
612 Computer Software	-	-	12,979	-	-	-	-	-	
615 Expendable Equipment	283,597	1,506,410	1,191,169	2,005,985	-	1,277,147	1,270,385	1,263,623	
616 Expendable Computer Equipment	29,096	739,758	1,215,021	3,585,752	-	-	-	-	
642 Books (Non-Textbooks) & Periodicals	-	-	193,928	6	-	-	-	-	
710 Land Acquisition and Development	-	284,671	10,000	195,801	-	200,000	200,000	200,000	
715 Land Improvements	12,095	1,565,232	1,351,921	2,877,542	-	1,547,794	1,576,606	1,555,418	
720 Building Acq, Construction, and Impr	20,053,966	64,053,898	44,001,887	49,007,644	20,561,173	28,365,703	23,488,843	21,058,229	
730 Purch of Equip - (Not Buses or Comp)	1,311,635	709,180	935,652	6,985,610	3,935,212	3,232,533	3,384,891	3,537,249	
732 Purchase or Lease-Purchase of Buses	-	-	5,994,810	4,799,153	875,000	1,000,000	1,000,000	1,000,000	
734 Purchase or Lease-Technology Related	-	19,733	27,737	117,551	-	-	-	-	
810 Dues and Fees	-	211	-	305,662	33,962	-	-	-	
833 Bond Issuance	-	-	844,202	-	-	-	-	-	
890 Other Expenditures	-	2	-	-	-	-	-	-	
Total State Objects	\$ 24,599,699	\$ 72,069,782	\$ 59,249,748	\$ 72,700,646	\$ 25,703,348	\$ 37,967,176	\$ 31,264,724	\$ 28,958,519	

Debt Service Funds

Debt Service Funds account for and report financial resources that are restricted, committed or assigned, including taxes (property) legally restricted for the payment of general long-term principal and interest and paying agent's fees.

The School District's bonded debt consists of general obligation bonds that are generally callable with interest payable semiannually. Bond proceeds primarily pay for acquiring or constructing capital facilities. Bonds have also been issued to advance-refund previously issued bonds. The School District repays general obligation bonds from voter-approved property and/or sales taxes. General obligation bonds are direct obligations and pledge the full faith and credit of the School District.¹¹

As of June 30, 2026, the District has \$119.2 million in outstanding bonds. This amount of debt, applicable to debt limits, is well below the legal debt margin. Included in the amortization tables below, debt service for FY2027 includes:

Principal	\$ 22,240,000
Interest	4,153,615
Annual Fees*	<u>12,000</u>
Total Debt Service	\$ 26,405,615

* \$12,000 has been budgeted for the annual agent fees and dissemination services.

Legal Debt Limit and Margin¹²

The Constitution of the State of Georgia provides that the District may not incur long-term obligations payable out of general property taxes without the approval of a majority of the qualified voters of the District voting at an election called to approve the obligations. In addition, under the Constitution of the State of Georgia, the District may not incur long-term obligations payable out of general property taxes in excess of ten percent (10%) of the assessed value of all taxable property within the District.

Short-term obligations (those payable within the same calendar year in which they are incurred), lease and installment purchase obligations subject to annual appropriation and intergovernmental obligations are not subject to the legal limitations described above. In addition, refunded obligations cease to count against the District's debt limitations.

As computed in the table below, based upon the 2025 gross tax digest, the District could incur (upon necessary voter approval) approximately \$944.0 million of long-term obligations payable out of general property taxes (or general obligation bonds) before reaching its Debt Limit (10% of Assessed Value) of \$1.1 billion.

¹¹ Annual Financial Report, Basic Financial Statements Note 7

¹² Annual Report on Bond Indebtedness

Paulding County School District
Fiscal Year Budget

2027

Computation of Legal Debt Margin	2025
2025 Gross Tax Digest (Gross Assessed Value of Taxable Property): ¹	\$10,755,470,129
Less: District Bond Exemptions: ²	0
Net Tax Digest for Bond Purposes:	10,755,470,129
Debt Limit (10% of Assessed Value):	1,075,547,013
Less: Amount of Debt, Applicable to Debt Limit, as of June 30, 2025	(131,570,000)
Legal Debt Margin	\$943,977,013

¹ Figure per the Georgia Department of Revenue - 2025 Tax Digest Consolidated Summary.

² Not reported. The legal debt margin should be based upon the net general obligation bond digest. The digest was not prepared because the outstanding General Obligation Bonds have been paid with proceeds of the Existing Sales Tax. If prepared, the net general obligation bond digest would have been smaller than the gross digest, resulting in a lower debt margin.

Major (Significant) Funding Sources and Uses (Expenditure Categories)

Transfers In

The Capital Projects Fund is the primary source for the Debt Service Fund. Debt service is primarily funded through a Special Purpose Local Option Sales Tax for education (E-SPLOST), a one-cent sales tax to help fund capital improvements and debt repayment (transferred from the E-SPLOST Capital Projects Fund).

Prior to 2011, a bond millage rate was imposed to fund debt service through property taxes. Collected delinquent property taxes are also used to fund debt service

Debt Service

Debt service expenditures account for \$26.4 million or 100.0% of the Proposed Budget.

Underlying Assumptions and Significant Trends for Major Funding Sources and Uses

Underlying Assumptions:

Transfers In

Debt service is primarily funded through E-SPLOST VII (transferred from the E-SPLOST Capital Projects Fund). An underlying assumption is the collection of projected FY2027 E-SPLOST VII proceeds. For more information, see Capital Projects Funds.

FY2027	
Jul-25	\$ 2,736,776
Aug-25	2,878,489
Sep-25	2,674,189
Oct-25	2,648,677
Nov-25	2,724,719
Dec-25	2,759,035
Jan-26	3,105,718
Feb-26	2,439,680
Mar-26	2,365,674
Apr-26	2,742,892
May-26	2,674,771
Jun-26	2,781,512
Total	\$ 32,532,134

Debt Service Amortization Schedules

	Series 2020				Series 2025 - Refs Callable 2022				Series 2025 - GO Bond				Combined		
	Principal	Coupon	Interest	Semi-Annual Total	Principal	Coupon	Interest	Semi-Annual Total	Principal	Coupon	Interest	Semi-Annual Total	Principal	Interest	Semi-Annual Total
8/1/2026	5,740,000	5.000%	143,500	5,883,500	-	-	464,058	464,058	-	-	1,541,000.00	1,541,000	5,740,000	2,148,558	7,888,558
2/1/2027	-	-	-	-	7,000,000	1.790%	464,058	7,464,058	9,500,000	0.05	1,541,000	11,041,000	16,500,000	2,005,058	18,505,058
8/1/2027	-	-	-	-	-	-	401,408	401,408	-	-	1,303,500	1,303,500	-	1,704,908	1,704,908
2/1/2028	-	-	-	-	7,135,000	1.790%	401,408	7,536,408	12,475,000	5.000%	1,303,500	13,778,500	19,610,000	1,704,908	21,314,908
8/1/2028	-	-	-	-	-	-	337,549	337,549	-	-	991,625	991,625	-	1,329,174	1,329,174
2/1/2029	-	-	-	-	7,275,000	1.790%	337,549	7,612,549	13,100,000	5.000%	991,625	14,091,625	20,375,000	1,329,174	21,704,174
8/1/2029	-	-	-	-	-	-	272,438	272,438	-	-	664,125	664,125	-	936,563	936,563
2/1/2030	-	-	-	-	7,415,000	1.790%	272,438	7,687,438	13,755,000	5.000%	664,125	14,419,125	21,170,000	936,563	22,106,563
8/1/2030	-	-	-	-	-	-	206,074	206,074	-	-	320,250	320,250	-	526,324	526,324
2/1/2031	-	-	-	-	7,545,000	1.790%	206,074	7,751,074	12,810,000	5.000%	320,250	13,130,250	20,355,000	526,324	20,881,324
8/1/2031	-	-	-	-	-	-	138,546	138,546	-	-	-	-	-	138,546	138,546
2/1/2032	-	-	-	-	7,675,000	1.790%	138,546	7,813,546	-	-	-	-	7,675,000	138,546	7,813,546
8/1/2032	-	-	-	-	-	-	69,855	69,855	-	-	-	-	-	69,855	69,855
2/1/2033	-	-	-	-	7,805,000	1.790%	69,855	7,874,855	-	-	-	-	7,805,000	69,855	7,874,855
Total	5,740,000		143,500	5,883,500	51,850,000		3,779,854	55,629,854	61,640,000		9,641,000	71,281,000	119,230,000	13,564,354	132,794,354

Significant Trends or Factors Influencing Budget Decisions:

Demographic and Economic Factors

Local Economy. E-SPLOST collections are directly impacted by the economy of Paulding County. Which is expected to perform at historical levels during the projected budget period.

Funding Factors

SPLOST Receipts. Debt service is primarily funded through E-SPLOST collections. Georgia State University's Andrew Young School of Policy Studies (Fiscal Research Center) provided the collection projections for E-SPLOST VII. Although volatile, collections have historically exceeded projections. As of June 30, 2026, the cumulative variance to projections was 7.8%.

Operating Factors

New Debt Issuances. Operating factors could include the issuance of new debt or the advance-refunding of existing bond issues. There are no plans to issue any further debt in the Proposed Budget Year.

Material Changes (Shifts) from Current Year Budget

Changes in Revenue

The decrease in revenue in FY2026 was due to the decrease in earnings from investments. With volatile interest rates, this was not budgeted for FY2027.

Changes in Expenditures

The Proposed Budget reflects a 66.1% increase in expenditures due to the first principal payment of the 2025 General Obligation bond.

Material or significant changes are defined as a minimum of 0.05% of proposed expenditures and a 10% change (absolute value) from the current to Proposed Budget.

Significant Changes in Fund Balance

The \$5.7 million increase in fund balance for FY2024 was due to transferring SPLOST VI funds from Capital Projects Fund for the August 2024 principal and interest payments for the 2020 Bond.

The budget does not reflect a negative trend in fund balance during the three-year forecast period.

Paulding County School District
Fiscal Year Budget

2027

Financial Data

Debt Service Fund									
	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Current Year	FY2027 Proposed Budget	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast	
Revenue:									
Local Taxes	\$ 82	\$ -	\$ 171	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Local Sources	14	113,240	181,761	136,823	-	-	-	-	
Total Revenue	\$ 96	\$ 113,240	\$ 181,932	\$ 136,823	\$ -	\$ -	\$ -	\$ -	
Expenditures:									
2500 Business Services	\$ -	\$ -	\$ -	\$ 99	\$ -	\$ -	\$ -	\$ -	
5100 Debt Service	13,831,283	13,784,342	13,783,426	15,899,707	26,405,616	23,031,815	23,045,349	23,055,126	
Total Expenditures	\$ 13,831,283	\$ 13,784,342	\$ 13,783,426	\$ 15,899,806	\$ 26,405,616	\$ 23,031,815	\$ 23,045,349	\$ 23,055,126	
Revenue Over/(Under) Expenditures	\$ (13,831,188)	\$ (13,671,102)	\$ (13,601,494)	\$ (15,762,983)	\$ (26,405,616)	\$ (23,031,815)	\$ (23,045,349)	\$ (23,055,126)	
Other Sources (Uses):									
Transfers In	13,831,283	25,816,036	25,561,377	27,784,705	26,405,616	23,031,815	23,045,349	23,055,126	
Transfers Out	-	(6,430,750)	(11,773,259)	(12,058,470)	-	-	-	-	
Total Other Sources (Uses)	13,831,283	19,385,286	13,788,118	15,726,235	26,405,616	23,031,815	23,045,349	23,055,126	
Change in Fund Balance	\$ 96	\$ 5,714,184	\$ 186,623	\$ (36,748)	\$ -	\$ -	\$ -	\$ -	
Beginning Fund Balance	3,322,304	3,322,400	9,036,584	9,223,207	9,186,460	9,186,460	9,186,460	9,186,460	
Ending Fund Balance	\$ 3,322,400	\$ 9,036,584	\$ 9,223,207	\$ 9,186,460	\$ 9,186,460	\$ 9,186,460	\$ 9,186,460	\$ 9,186,460	
Summary by State Object:									
810 Dues And Fees	\$ 8,306	\$ 9,306	\$ 7,386	\$ 13,179	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	
830 Interest	3,077,977	2,835,036	2,326,040	3,546,627	4,153,616	3,409,815	2,658,349	1,873,126	
831 Redemption of Principal	10,745,000	10,940,000	11,450,000	12,340,000	22,240,000	19,610,000	20,375,000	21,170,000	
Total State Objects	\$ 13,831,283	\$ 13,784,342	\$ 13,783,426	\$ 15,899,806	\$ 26,405,616	\$ 23,031,815	\$ 23,045,349	\$ 23,055,126	

Other Post-Employment Benefits (OPEB)

The District reported the following accrued obligation for OPEB (other post-employment benefits) in its FY2025 Annual Financial Report. FY2026 data was pending during the budget process.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2025, the School District reported a liability of \$197,593,588.00 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2024. The total OPEB liability used to calculate the net OPEB liability was based on an actuarial valuation as of June 30, 2023. An expected total OPEB liability as of June 30, 2024 was determined using standard roll-forward techniques. The School District's proportion of the net OPEB liability was actuarially determined based on employer contributions during the fiscal year ended June 30, 2024. At June 30, 2024, the School District's proportion was 1.733834%, which was an increase of 0.035983% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the School District recognized OPEB expense of \$7,028,123.00. At June 30, 2025, the School District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPEB	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 9,689,649.00	\$ 35,678,239.00
Changes of assumptions	23,040,271.00	19,559,306.00
Net difference between projected and actual earnings on OPEB plan investments	-	1,286,285.00
Changes in proportion and differences between School District contributions and proportionate share of contributions	21,433,651.00	-
School District contributions subsequent to the measurement date	7,650,292.00	-
Total	\$ 61,813,863.00	\$ 56,523,830.00

Informational Section

Featured Student Artwork from 2025-2026



From left to right: Madilyn Mullenix, 7th Grade at Austin MS; Emily Li, 4th Grade at McGarity ES; Janessa Younger, 11th Grade at PCHS; Courtney Carter, 11th Grade at NPHS

Property Taxes & Values

What are property taxes?

Property tax is an ad valorem tax - which means according to value - based upon wealth. Wealth is determined by the property a person owns. All real property and all personal property are taxable unless the property has been exempted by law.

- Real property is land and generally anything that is erected, growing or affixed to the land; and
- personal property is everything that can be owned that is not real estate.

In Georgia, property is required to be assessed at 40% of the fair market value unless otherwise specified by law.

Property Taxable Values

Property is assessed at the county level by the Paulding County Board of Tax Assessors (BOA). The State Revenue Commissioner is responsible for examining the digests of counties in Georgia in order to determine that property has been assessed uniformly and equally between and within the counties.

Property owners that do not agree with the assessed value on their proposed assessment may file an appeal with the BOA.

Each year, the BOA is required to review the assessed value for property tax purposes of taxable property in the county. When the trend of prices on properties that have recently sold in the county indicate there has been an increase in the fair market value of any specific property, the BOA is required by Georgia law to re-determine the value of such property and increase the assessment. This is called a reassessment.

Net Digest

The net digest refers to the assessed value (40%) of all properties in a jurisdiction (or tax district), less appropriate exemptions. For 2025, the net digest for the maintenance and operations of PCSD was \$8.8 billion.

Who Does What?

Board of Tax Assessors:
Determines Property Value

Board of Education:
Recommends a Millage Rate

Board of Commissioners:
Levies the Tax

Tax Commissioner:
Collects the Tax

**Georgia Department
of Revenue:**
Oversees the Process

Millage Rate

The tax rate, or millage, is set by the Paulding County Board of Commissioners (the tax levying authority) at the recommendation of the Board of Education. A tax rate of one mill represents a tax liability of one dollar per \$1,000 of assessed value.

A millage rate can be for the maintenance and operations of the school district (M&O) or for bond debt service, including principal and interest (Bond).

The FY2027 budget reflects an 17.800 M&O millage rate, to be used for the maintenance and operations of the school district. The budget does not anticipate a bond millage rate, as E-SPLOST funds will be used to pay bond debt service.

Rollback Rate

When the total digest of taxable property is prepared, Georgia Law requires that a rollback millage rate must be computed that will produce the same total revenue on the current year's new digest that last year's millage rate would have produced had no reassessments occurred.

Property Taxpayer's Bill of Rights ¹³

Senate Bill 177, Act 431 was signed April 30, 1999, and became effective January 1, 2000 (O.C.G.A. 48-5-32.1). The bill has two main thrusts:

- Prevention of indirect tax increases resulting from increases to existing property values due to inflation,
- Enhancement of an individual property owner's rights when objecting to and appealing an increase made by a county board of tax assessors to the value of the owner's property.

Rollback of Millage Rate When Digest Value Increased by Reassessments ¹⁴

The Revenue Commissioner developed rules and regulations to implement the terms and provisions of O.C.G.A. 48-5-32.1.

Prevention of Indirect Tax Increases: Each year there are two types of value increases made to a county tax digest:

- increases due to inflation, and
- increases due to new or improved properties.

There are no additional requirements if the levying (or recommending) authority rolls back the millage rate each year to offset any inflationary increases in the digest.

Rollback of Millage Rate to Offset Inflationary Increases: When the total digest of taxable property is prepared, Georgia Law requires that a rollback millage rate must be computed that will produce the

¹³ Georgia Department of Revenue: Local Government Services Division

¹⁴ Georgia Department of Revenue: Local Government Services Division

same total revenue on the current year's new digest that last year's millage rate would have produced had no reassessments occurred.

If the county (school district) elects to set their millage rate higher than the rollback rate, they will be required:

1. Notification of Tax Increase with Three Public Hearings: The levying (or recommending) authority must hold three public hearings allowing the public input into the proposed increase in taxes.
2. Publish Notice in Paper One Week Before Each Hearing: The levying (or recommending) authority must publish a notice in the paper one week in advance of each of these three public hearings.
3. Press Release to Explain Tax Increase: The levying (or recommending) authority must issue a release to the press explaining its intent to increase the taxes.

More Information?

For more information, visit the Georgia Department of Revenue's website at <https://dor.georgia.gov/local-government-services>.

Example of Millage Rate Calculation

In the example provided, the Tax Amount is calculated by doing the following:

1. Multiply the Fair Market Value by 40%
 $(\$381,000 \times 40\% = \$152,400)$
2. Deduct the relevant Exemption, in this case \$2,000
 $\text{Homestead } (\$152,400 - \$2,000 = \$150,400)$
3. Divide by 1,000 for the mills
 $(\$150,400 / 1,000 = 150.4)$
4. Multiply the mills by the Millage Rate
 $(150.4 \times 17.800 = \$2,677.12)$

Bond millage rate is 0.000 because debt service is funded through E-SPLIST.

J.W. (Bill) Watson, III
Paulding County Tax Commissioner
240 Constitution Blvd. Room# 3006
Dallas, GA 30132-4614
(770) 443-7581

Scan this code with your mobile phone to view or pay this bill

Sample Bill

Certain persons are eligible for certain homestead exemptions from ad valorem taxation. In addition to the regular homestead exemption authorized for all homeowners, certain elderly persons are entitled to additional exemptions. The full law relating to each exemption must be referred to in order to determine eligibility for the exemption. If you are eligible for one of these exemptions and are not now receiving the benefit of the exemption, you must apply for the exemption not later than April 1, 2019 in order to receive the exemption in future years. For more information on eligibility for exemptions or on the proper method of applying for an exemption, you may contact:

Paulding County Board of Tax Assessors
240 Constitution Blvd. Room #3082
Dallas, GA 30132
(770) 443-7606

If you believe that the fair market value placed upon your property by the Board of Tax Assessors is higher than it should be and if you can provide supporting evidence/mortgage appraisal, sales of comparable properties, etc. 1, then it may be in your best interest to file a property tax return with the Board of Tax Assessors requesting a review of your property appraisal. This must be done not later than April 1, 2019. Information on how to file a property tax return can be obtained from the address above.

INTERNET TAX BILL

State, County & School Ad Valorem Tax Notice

Bill No.	Account Number	Fair Market Value	Assessed Value	Tax District	Acreage	Homestead Code
Sample	Sample	228900	91560	01	0.25	S1

Map Number / Property Description / Street Address	Tax Entity	Exemptions	Net Taxable	Tax Rate	Tax Amount
Sample Bill	SCHOOL M&O			17.800	\$ 2,677
	SCHOOL BND			2.026	\$ 305
	FIRE DIST				
Local Option Sales Tax Information		COUNTY M&O			
Mills required to produce county budget					
Mills reduction due to sales tax rollback					
Actual mill rate set by county officials					
Tax savings due to sales tax rollback					
This gradual reduction and elimination of the state property tax and the reduction in your tax bill this year is the result of property tax relief passed by the Governor and the House of Representatives and the Georgia State Senate. To pay online go to pauldingcountytax.com. If you have any questions concerning this bill, please call our office at (770) 443-7581. Check Verification and Returned Check processing provided by: Envision Payment Solutions.					TOTAL DUE
					DATE DUE

2026 (Proposed Budget) Millage Rate

The budget assumes a 17.800 millage rate for the maintenance and operation (M&O) of the District, which is slightly below average among comparable school districts. Coupled with above average school-aged persons per household, this results in an extremely low levy and local revenue per student. The chart to the right shows comparative data for 2025, the most current data available.

M&O Millage Rate History

The last material change to the M&O Millage Rate occurred in 2007, with an increase of 2.500 mills.

Lowered Six Times in Last 20 Years:

- 2023 -0.075
- 2022 -1.000
- 2019 -0.129
- 2013 -0.030
- 2003 -0.881
- 2002 -1.610

Raised twice in the Last 20 Years:

- 2007 +2.500
- 2026 +0.125

Millage Rate Reduction

Considerations:

- ✓ Perpetual Loss of Revenue
- ✓ Loss will Compound as Digest Grows
- ✓ Impact on Equalization Grant
- ✓ Low Wealth School District
- ✓ Net Digest per Pupil Not Back to Pre-Recession Levels (Inflation Adjusted)

Rank	Millage Rate		Levy	Revenue
	2025 M&O Millage Rate	% Variance to PCSD	FY2025 Levy per Student	FY2025 Local Revenue per Student
1	Muscogee 23.075	Muscogee 5.400	Cobb \$8,046	Bartow \$16,453
2	Douglas 18.850	Douglas 1.175	Bartow \$7,784	Cobb \$15,760
3	Richmond 18.740	Richmond 1.065	Cherokee \$7,097	Richmond \$15,534
4	Cobb 18.700	Cobb 1.025	Avg Comp \$6,793	Avg >10k \$15,296
5	Avg Comp 18.009	Avg Comp 0.334	Coweta \$6,691	Muscogee \$15,207
6	Paulding 17.675	Paulding 0.000	Avg >10k \$6,686	Avg Comp \$14,991
7	Avg >10k 17.299	Avg >10k -0.376	Douglas \$5,898	Paulding \$14,684
8	Bartow 17.180	Bartow -0.495	Muscogee \$5,290	Cherokee \$14,522
9	Cherokee 16.450	Cherokee -1.225	Richmond \$5,250	Coweta \$14,483
10	Carroll 16.077	Carroll -1.598	Paulding \$5,051	Douglas \$13,987
11	Coweta 15.000	Coweta -2.675	Carroll \$4,105	Carroll \$13,984

Bond Millage

In FY2012, the District eliminated the Bond millage rate of 2.963, with debt service now funded through E-SPLOST.

2025 Millage Rate Highlights:

- An M&O millage rate of 17.800 was utilized in the FY2027 Budget.
- Bond millage rate of 0.000 will be maintained in the FY2027 Budget, with bond principal and interest paid through E-SPLOST. A bond millage of approximately 2.026 would be required to meet FY2027 debt service.
- Net M&O Digest is projected to increase \$2.7 million or 0.03% to \$8.8 billion.
- Changes in assessed property values (reassessment) will lower 2026 property taxes by an average -0.8% (17.800).
- Other changes to the digest will increase 2026 property taxes by 0.9%.
- Net Taxes or levy will increase 0.7% (17.800).

2026 Current Tax Digest and Eight-Year History of Assessed Value and Taxes Levied

Below is an eight-year history, tax years 2022-2029 (FY2023 – FY2030), of assessed value of taxable property, tax rates, and taxes levied. The three- year forecast of assessed value utilizes a two-year average growth rate (2025 and 2026). The taxes levied forecast assumes no change in the M&O Millage Rate. In addition, the information below provides an analysis of the millage rate's effect on the average taxpayer for the same period.

Fiscal Year	FY2023	FY2024	FY2025	Current - FY2026	Proposed - FY2027	FY2028	FY2029	FY2030
Tax Year	2022	2023	2024	2025	2026	2027	2028	2029
Real & Personal Ad Valorem	\$ 8,016,129,739	\$ 9,699,155,792	\$ 10,195,084,232	\$ 10,713,260,059	\$ 10,887,372,219	\$ 11,252,524,181	\$ 11,629,922,987	\$ 12,019,979,385
Motor Vehicle Ad Valorem	47,147,590	45,834,700	43,543,380	39,318,630	35,762,520	32,410,368	29,372,426	26,619,241
Mobile Home Ad Valorem	1,591,706	1,729,204	2,185,042	2,164,492	2,163,116	2,152,257	2,141,452	2,130,701
Timber Ad Valorem (100%)	574,328	824,622	165,874	254,836	236,398	291,239	358,802	442,039
Heavy Duty Equipment	144,573	177,148	217,817	365,622	182,381	198,558	216,170	235,344
Gross Digest	8,065,587,936	9,747,721,466	10,241,196,345	10,755,363,639	10,925,716,634	11,287,576,602	11,662,011,836	12,049,406,710
Less M&O Exemptions	(1,286,131,802)	(1,608,831,149)	(1,822,910,964)	(1,996,001,891)	(2,163,665,486)	(2,357,262,432)	(2,568,181,731)	(2,797,973,325)
Net Digest	6,779,456,134	8,138,890,317	8,418,285,381	8,759,361,748	8,762,051,148	8,930,314,170	9,093,830,105	9,251,433,384
Gross M&O Millage Rate	17.750%	17.675%	17.675%	17.675%	17.800%	17.800%	17.800%	17.800%
Less Millage Rate Rollbacks								
Net M&O Millage Rate	17.750%	17.675%	17.675%	17.675%	17.800%	17.800%	17.800%	17.800%
Net Taxes Levied	\$ 120,335,346	\$ 143,854,886	\$ 148,793,194	\$ 154,821,719	\$ 155,964,510	\$ 158,959,592	\$ 161,870,176	\$ 164,675,514
Net Taxes \$ Increase	\$ 19,744,464	\$ 23,519,540	\$ 4,938,308	\$ 6,028,525	\$ 1,142,792	\$ 2,995,082	\$ 2,910,584	\$ 2,805,338
Net Taxes % Increase	19.6%	19.5%	3.4%	4.1%	0.7%	1.9%	1.8%	1.7%
Impact on Taxpayer								
Homestead Exemption	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)
Market Value	\$ 314,068	\$ 375,453	\$ 388,342	\$ 404,076	\$ 407,058	\$ 414,875	\$ 422,472	\$ 429,794
40% Market Value, less Exemption	\$ 123,627	\$ 148,181	\$ 153,337	\$ 159,630	\$ 160,823	\$ 163,950	\$ 166,989	\$ 169,917
M&O Millage Rate	17.750%	17.675%	17.675%	17.675%	17.800%	17.800%	17.800%	17.800%
Ad Valorem Taxes	\$ 2,194	\$ 2,619	\$ 2,710	\$ 2,821	\$ 2,863	\$ 2,918	\$ 2,972	\$ 3,025
Increase	\$ 263	\$ 425	\$ 91	\$ 111	\$ 41	\$ 56	\$ 54	\$ 52
% Increase	13.6%	19.4%	3.5%	4.1%	1.5%	1.9%	1.9%	1.8%
Property Tax Rates and Collections								
M&O Millage Rate	17.750%	17.675%	17.675%	17.675%	17.800%	17.800%	17.800%	17.800%
Taxes Levied	\$ 120,335,346	\$ 143,854,886	\$ 148,793,194	\$ 154,821,719	\$ 155,964,510	\$ 158,959,592	\$ 161,870,176	\$ 164,675,514
Collections	\$ 120,516,262	\$ 143,744,501	\$ 149,094,066	\$ 154,410,173	\$ 155,051,578	\$ 158,137,877	\$ 161,285,608	\$ 164,495,996
% Collections vs Levy	100.2%	99.9%	100.2%	99.7%	99.4%	99.5%	99.6%	99.9%
Collections Less 2.09% Fee*	\$ 117,503,355	\$ 140,740,241	\$ 145,978,000	\$ 151,183,000	\$ 151,811,000	\$ 154,832,795	\$ 157,914,739	\$ 161,058,029

* Reflects the Collection Fee charged by the Tax Commissioner of Paulding County (fee changed to 2.09% in 2023 or FY2024).

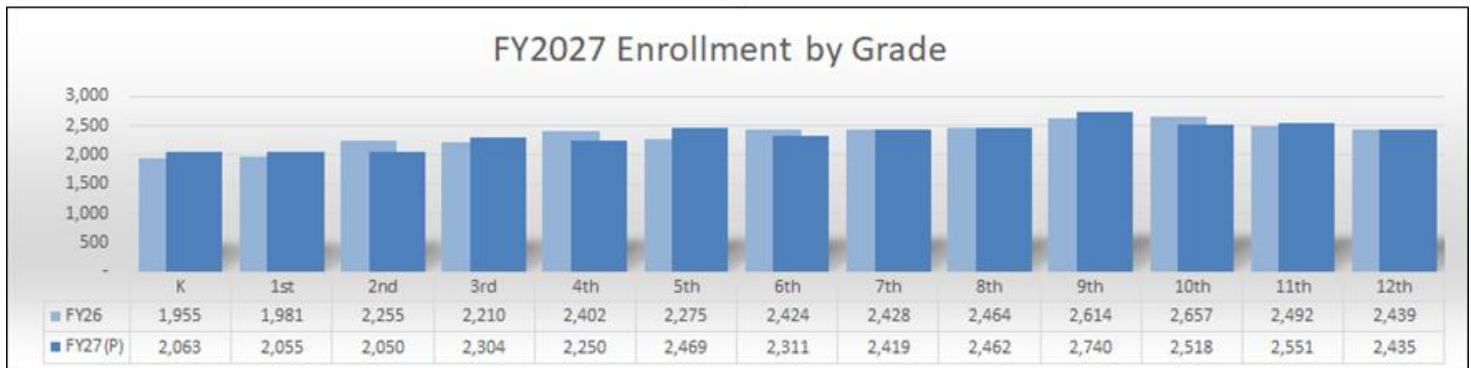
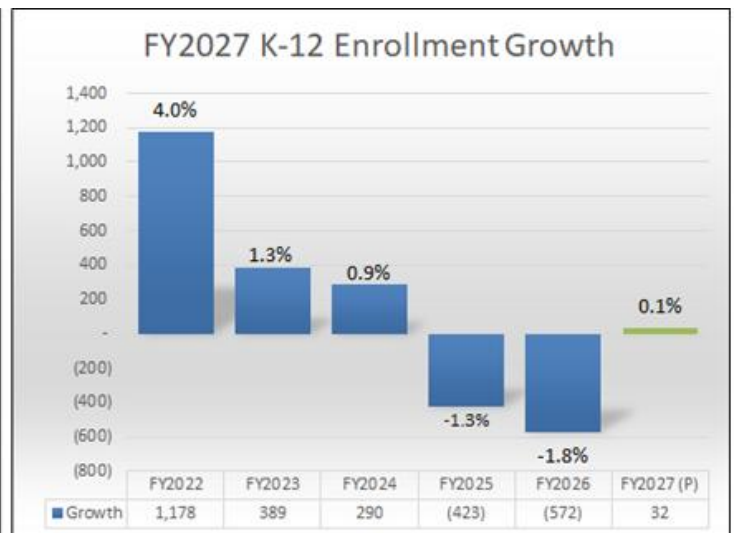
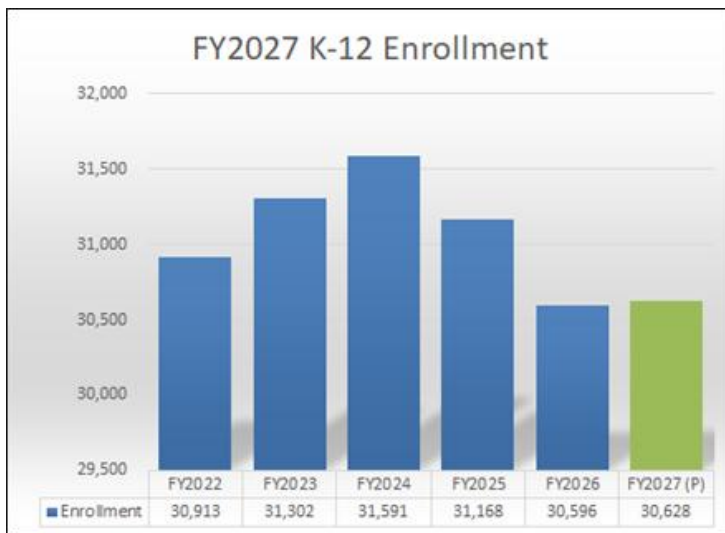
Alternative Tax Collections

Fiscal Year	FY2022	FY2023	FY2024	FY2025	Current FY2026	Proposed FY2027
Tax Year	2021	2022	2023	2024	2025	2026
Alternative Tax Collections:						
Title Ad Valorem Tax (411910)	\$ 11,887,973	\$ 11,967,245	\$ 12,188,934	\$ 12,668,769	\$ 12,805,600	\$ 13,303,000
Other Sales Taxes (411210)*	5,530,394	4,016,200	3,781,958	4,227,228	4,497,999	4,462,000
Other Taxes (411900)**	33,740	-	34,349	37,515	39,300	35,000
Total	\$ 17,452,107	\$ 15,983,445	\$ 16,005,241	\$ 16,933,511	\$ 17,342,898	\$ 17,800,000
<i>* Other Sales Tax: Every holder of a long-term note secured by real estate must record the security instrument in the county in which the real estate is located. A recording tax, or intangible tax, is charged based on the value of the property. A transfer tax is also imposed on the transfer of real estate.</i>						
<i>** Other Taxes: Primarily used for Railroad taxes.</i>						

Student Enrollment

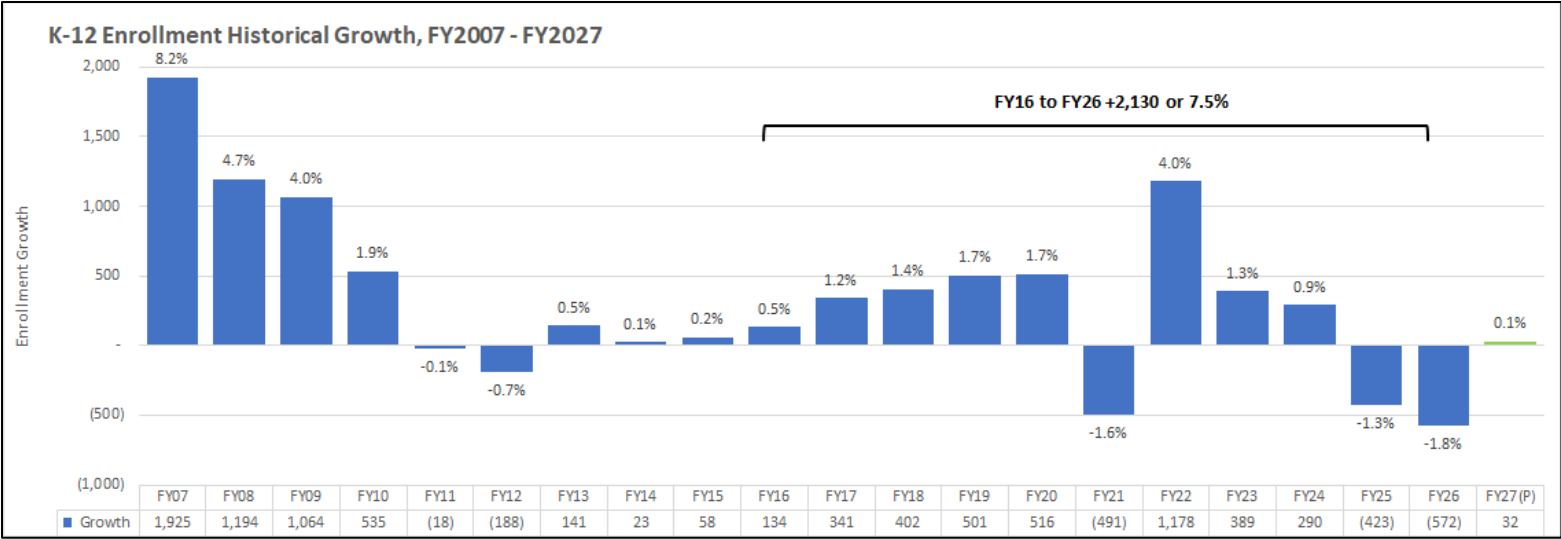
PCSD is projected to educate 30,628 students in FY2027 (school year 2026-2027), an increase of 32 students or 0.1%. Due to changes in educational environments from COVID-19, the District Plans to educate 290 students in a digital learning environment and 30,338 face-to-face.

- Elementary School Growth: 13,191 Students an Increase of 113 or 0.9%
- Middle School Growth: 7,192 Students a Decrease of 124 or -1.7%
- High School Growth: 10,244 Students an Increase of 42 or 0.4%



Historical Enrollment Growth

For the 10 years ending FY2026, the District had an annual growth rate of 0.7%. FY2016 to FY2026 enrollment increased 2,130 or 7.5% even with an anomaly in FY2021 because of the COVID-19 pandemic. 2022 enrollment grew 4.0%, the largest growth rate in a decade. 2027 is projected to increase by 32 students or 0.1% with both digital learning and face-to-face instruction.



Student Enrollment for Eight Years

See the following *FY2027 Projection Summary Report*, which includes the following:

- Three years of enrollment history
- Current year enrollment
- Proposed Budget year enrollment projection
- Three years of enrollment forecasts



Paulding County School District Fiscal Year Budget

2027

FY2027 Projection Summary Report

Elementary Schools

	2022	2023	2024	2025
34 Abney Elementary	1,195	1,247	1,271	1,304
20 Allgood Elementary	872	809	831	800
23 Baggett Elementary	606	586	571	544
31 Burnt Hickory Elementary	1,082	1,039	1,040	989
38 Crossroads Elementary	-	-	-	-
2 Dallas Elementary	485	497	494	512
26 Dugan Elementary	615	647	631	613
3 Hiram Elementary	743	794	768	765
33 Hutchens Elementary	649	633	642	612
5 McGarity Elementary	601	586	600	571
18 Nebo Elementary	614	699	818	843
6 New GA Elementary	391	423	343	334
15 Northside Elementary	633	627	603	609
16 Panter Elementary	519	508	529	505
25 Poole Elementary	448	464	481	453
32 Ragsdale Elementary	605	582	624	616
19 Roberts Elementary	635	657	633	641
24 Russom Elementary	940	921	961	962
14 Shelton Elementary	1,383	1,417	1,397	1,371
8 Union Elementary	471	463	398	344
All Total Elementary	13,487	13,599	13,635	13,388

Middle Schools

	2022	2023	2024	2025
27 Austin Middle	783	792	811	782
17 Dobbins Middle	611	532	556	531
9 East Paulding Middle	882	858	869	630
10 Herschel Jones Middle	804	807	809	728
22 Moses Middle	878	907	929	921
29 McClure Middle	1,511	1,536	1,499	834
36 Ritch Middle	700	755	718	690
35 Scoggins Middle	743	760	776	809
11 South Paulding Middle	473	481	509	507
37 Crossroads Middle	-	-	-	908
All Total Middle School	7,385	7,428	7,476	7,340

High Schools

<i>Note: Includes AltEd</i>	2022	2023	2024	2025
12 East Paulding High	1,893	1,905	1,904	1,985
21 Hiram High	1,458	1,468	1,503	1,460
30 North Paulding High	2,836	2,986	3,052	3,015
13 Paulding County High	1,932	2,005	2,116	2,099
28 South Paulding High	1,922	1,911	1,905	1,881
All Total High School	10,041	10,275	10,480	10,440

Total Enrollment

	2022	2023	2024	2025
Total	30,913	31,302	31,591	31,168

Current Year

FY2027 Projection

Three-Year Forecast

2025-2026				2026-2027					
Rank	2026	Var	% Var	2027	Growth	% Var	2028	2029	2030
1	1,310	6	0.5%	1,067	(243)	-18.5%	1,072	1,077	1,082
6	785	(15)	-1.9%	750	(35)	-4.5%	716	684	654
14	527	(17)	-3.1%	510	(17)	-3.3%	493	477	461
4	920	(69)	-7.0%	910	(10)	-1.0%	901	891	882
20	-	-	0.0%	667	667	0.0%	667	667	667
16	486	(26)	-5.1%	313	(173)	-35.6%	297	282	268
10	617	4	0.7%	618	1	0.2%	620	622	623
7	727	(38)	-5.0%	740	13	1.8%	754	768	782
11	592	(20)	-3.3%	604	12	2.0%	616	628	640
13	554	(17)	-3.0%	578	24	4.4%	604	630	658
5	813	(30)	-3.6%	837	24	3.0%	862	888	914
18	347	13	3.9%	367	20	5.8%	389	411	435
12	588	(21)	-3.4%	637	49	8.3%	689	746	808
15	495	(10)	-2.0%	499	4	0.8%	503	507	511
17	459	6	1.3%	425	(34)	-7.4%	431	436	442
9	626	10	1.6%	623	(3)	-0.5%	620	616	613
8	663	22	3.4%	809	146	22.0%	837	865	895
3	942	(20)	-2.1%	921	(21)	-2.2%	900	880	861
2	1,286	(85)	-6.2%	979	(307)	-23.9%	918	861	808
19	341	(3)	-0.9%	337	(4)	-1.3%	332	328	324
19	13,078	(310)	-2.3%	13,191	113	0.9%	13,220	13,266	13,328

2025-2026				2026-2027					
Rank	2026	Var	% Var	2027	Growth	% Var	2028	2029	2030
5	742	(40)	-5.1%	720	(22)	-3.0%	698	677	656
9	508	(23)	-4.3%	476	(32)	-6.3%	446	418	392
8	593	(37)	-5.9%	649	56	9.5%	711	779	853
7	707	(21)	-2.9%	684	(23)	-3.3%	661	640	619
1	996	75	8.1%	966	(30)	-3.0%	937	908	881
3	821	(13)	-1.6%	797	(24)	-2.9%	773	751	729
6	731	41	5.9%	741	10	1.3%	750	760	770
4	800	(9)	-1.1%	746	(54)	-6.8%	695	647	603
9	508	1	0.2%	508	(0)	0.0%	508	507	507
2	910	2	0.0%	907	(3)	-0.4%	903	900	897
10	7,316	(24)	-0.3%	7,192	(124)	-1.7%	7,083	6,987	6,906

2025-2026				2026-2027					
Rank	2026	Var	% Var	2027	Growth	% Var	2028	2029	2030
3	1,879	(106)	-5.3%	1,955	76	4.0%	2,034	2,116	2,202
5	1,392	(68)	-4.7%	1,351	(41)	-2.9%	1,312	1,274	1,237
1	3,022	7	0.2%	3,020	(2)	-0.1%	3,019	3,017	3,016
2	2,048	(51)	-2.4%	2,031	(17)	-0.8%	2,015	1,998	1,982
4	1,861	(20)	-1.1%	1,886	25	1.3%	1,911	1,937	1,963
5	10,202	(238)	-2.3%	10,244	42	0.4%	10,291	10,343	10,400

FY2027 Title I Schools

Forecasting Methodology and Techniques

When projecting enrollment, PCSD considers a variety of census, state and local data, including:

- Survival Rate
- Population Growth
- Birth Rate
- New Home Construction
- School Choice
- School Programs
- Historical Growth

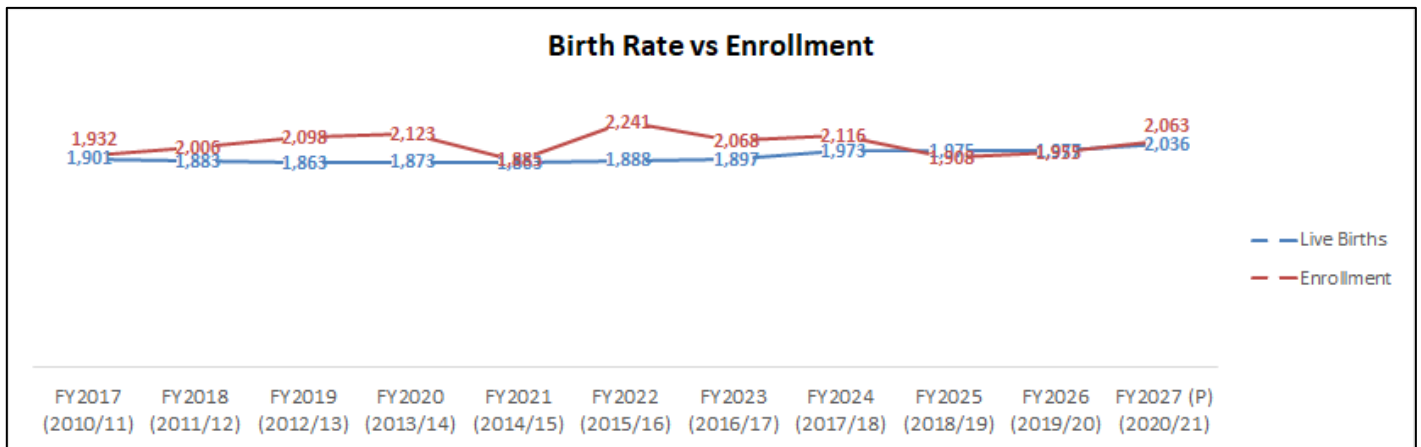
Projections are primarily based on the survival rate of a grade level. Meaning, the current growth of a particular grade level applied to the advancing grade level in the subsequent or projected school year. For example:

FY26 2nd Grade (216) divided by FY25 1st Grade (203) = Survival Rate (1.064)

FY26 1st Grade (242) multiplied by the Survival Rate (1.064) = 257

These projections may be adjusted based on other factors, such as construction, school choice, etc.

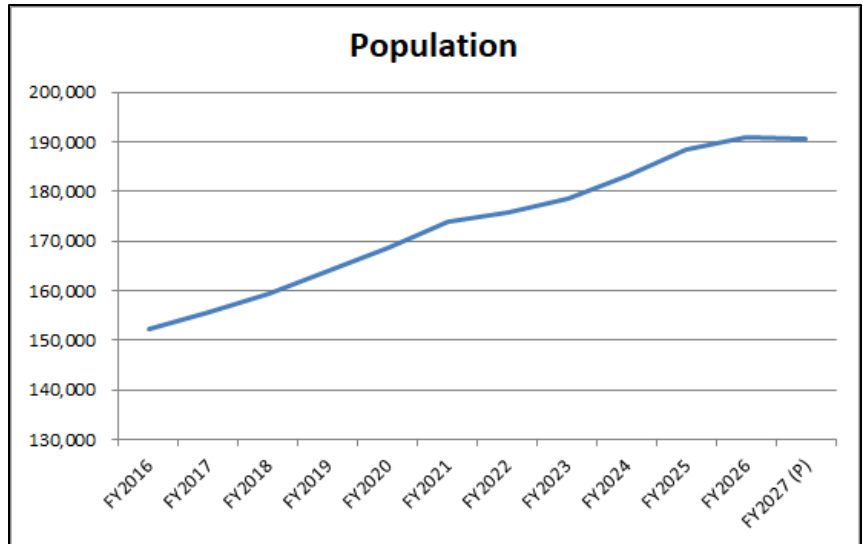
Kindergarten is primarily projected using the birthrate but may be adjusted for other economic conditions. During the COVID-19 pandemic, PCSD saw a decline in kindergarten enrollment verses the live births of that cohort. Meaning, the county was declining (net) in population for this group. However, in FY2022 this trend reversed – a clear indication that growth has returned.



Forecasts are typically calculated using the most recent growth rate. Other factors that may influence projections and forecasts include population and new home construction.

Population

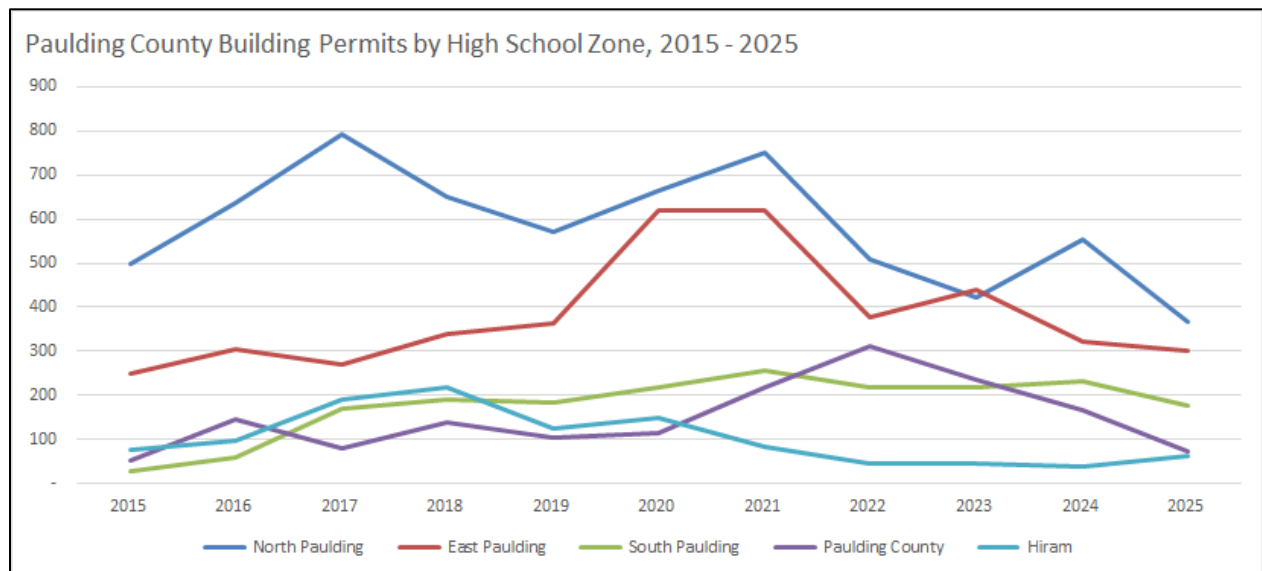
Paulding County continues to see strong population growth. In fact, the Atlanta Regional Commission (ARC) predicts Paulding County will reach a population of almost 260,000 by 2040, the third fastest growing county in the 20-county metro Atlanta area.



New Home Construction

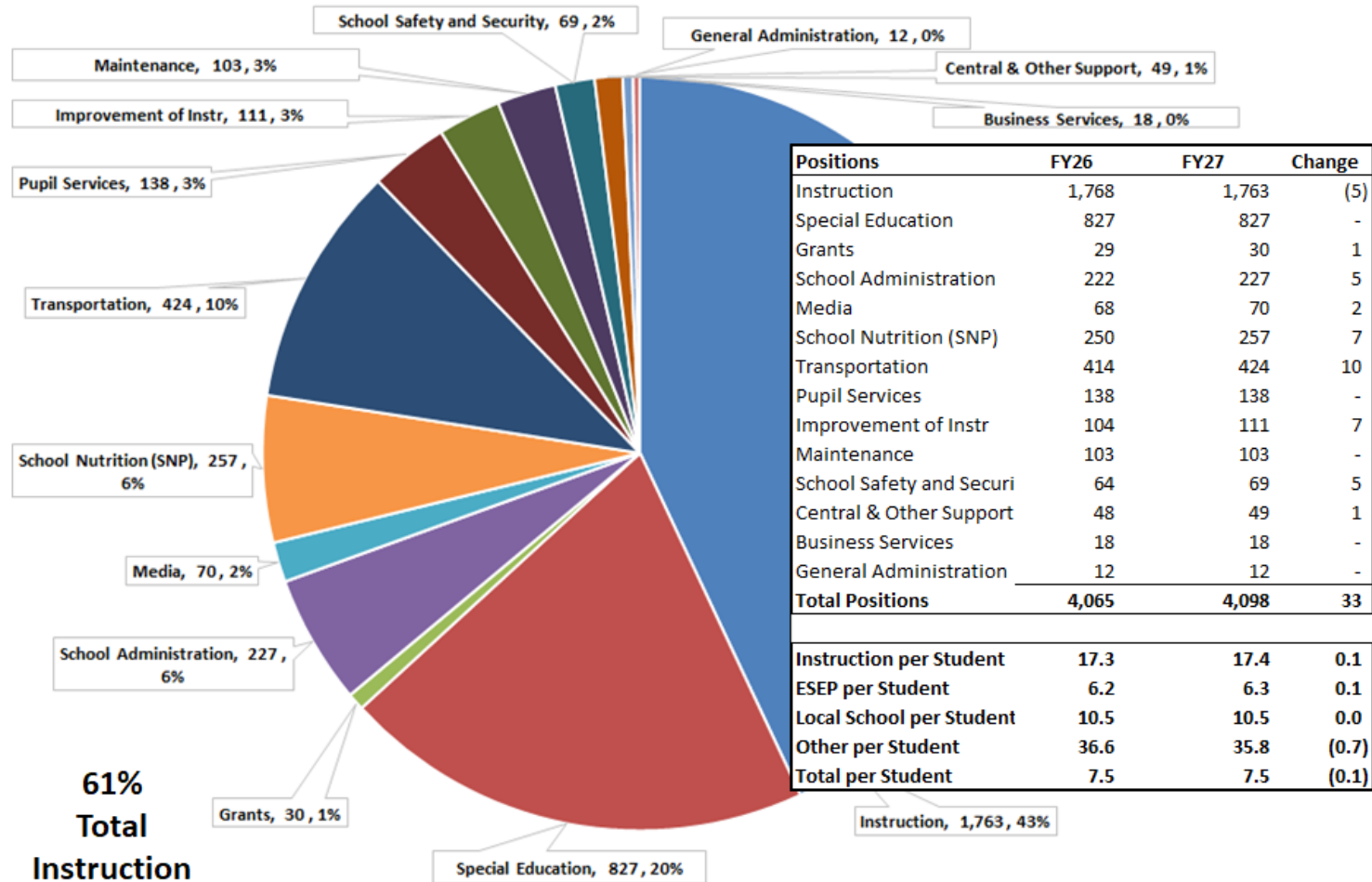
In calendar year 2015, Paulding County issued only 905 building permits. By 2021, over 1,900 were issued, with most of the growth clustering around North and East Paulding High Schools. Beginning in 2022, building permits started to retract. By 2025, only 982 permits were issued, with most of the growth clustering around North and East Paulding High Schools.

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
North Paulding	497	636	792	649	570	664	750	510	421	555	367
East Paulding	251	304	269	340	365	620	621	378	441	323	300
South Paulding	29	60	170	190	184	219	258	219	219	231	178
Paulding County	53	146	81	137	105	113	217	311	235	165	74
Hiram	75	96	189	218	124	148	82	44	44	39	63
Total	905	1,242	1,501	1,534	1,348	1,764	1,928	1,462	1,360	1,313	982



Personnel Resource Allocation

The proposed budget anticipates 4,098 allotments, broken down by the following functions and programs. The tables on the subsequent pages detail proposed allotment changes and a summary of all employees grouped by Certified and Classified Personnel Information (CPI) for five years (including three prior years actual, current year and Proposed Budget).



Proposed Budget Personnel Changes

The Proposed Budget reflects a net addition of 33 position dues to opening Crossroads Elementary School in FY2027 and additional safety positions for our new Police Force. Below is a list of allotment changes contained in the Proposed Budget.

Original FY2027 Allotments														
FY2027 Changes														
General Fund				Grants					SNP			Total		
Original GenEd	+/-	Original ESEP	+/-	Total	Original ESEP	+/-	Original Other	+/-	Total	Original SNP	+/-	Total	Original	FY2027
														Total
School Based Allotments:														
Elementary Schools	1,108	17	307	2	1,434	37	-	28	-	65	116	7	123	1,596
Middle Schools	521	(6)	159	2	676	1	-	8	-	9	66	-	66	755
High Schools	590	(6)	185	(4)	765	4	-	4	-	8	53	-	53	836
Total School Based Allotments	2,219	5	651	-	2,875	42	-	40	-	82	235	7	242	3,187
NHEC Based Allotments	24	1	2	-	27	-	-	-	-	-	-	-	26	27
Total School Based Allotments	2,243	6	653	-	2,902	42	-	40	-	82	235	7	242	3,213
Other Direct Instruction & Support:														
School Leadership Division*	3	-	-	-	3	-	-	-	-	-	-	-	3	3
Safety & Security*	13	-	-	-	13	-	-	-	-	-	-	-	13	13
Teaching & Learning Division*	35	8	-	-	43	-	-	-	-	-	-	-	35	43
Student Services*	5	-	112	-	117	5	-	-	-	5	-	-	123	123
School Supports*	13	-	-	-	13	-	-	-	-	-	-	-	13	13
Total Direct Instruction & Support	2,312	14	765	-	3,091	47	-	40	-	88	235	7	242	3,421
Transportation**	414	10	-	-	424	-	-	-	-	-	-	-	414	424
Maintenance**	39	-	-	-	39	-	-	-	-	2	-	-	41	41
Total Direct Instruction, Support, Transportation and Maintenance	2,765	24	765	-	3,554	47	-	40	-	88	237	7	244	3,886
Divisions and Departments														
Office of Associate Superintendent	1	-	-	-	1	-	-	-	-	-	-	-	1	1
School Leadership Division	9	-	-	-	9	-	-	-	-	-	-	-	9	9
Safety & Security	16	1	-	-	17	-	-	-	-	-	-	-	16	17
Teaching & Learning Division	4	2	-	-	6	-	-	-	-	-	-	-	4	6
Curriculum	21	5	-	-	26	-	-	-	-	-	-	-	21	26
School Improvement	39	-	-	-	39	-	-	-	-	-	-	-	39	39
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	10	-	-	424	-	-	-	-	-	-	-	414	424
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	1	-	-	13	-	-	-	-	-	-	-	12	13
Office of Superintendent	4	-	-	-	4	-	-	-	-	-	-	-	4	4
Business Services Division	22	-	-	-	22	-	-	-	1	1	-	-	22	23
Total Divisions and Departments	687	19	125	-	831	6	-	11	1	18	15	-	15	865
Board of Education	7	-	-	-	7	-	-	-	-	-	-	-	7	7
Grand Total	2,937	25	778	-	3,740	48	-	51	1	101	250	7	257	4,098

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

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

Paulding County School District
Fiscal Year Budget

2027

Five Years of Allotments by CPI

		FY2023	FY2024	FY2025	FY2026	FY2027
		Actual	Actual	Actual	Current	Proposed
CPI	Title				Year	Budget
85	Kindergarten Regular Education Teacher	114	112	110	99	105
100	Grades K-5 Combination Teacher	39	34	40	33	33
101	Grade 1 Teacher	114	103	106	97	98
102	Grade 2 Teacher	108	118	111	107	100
103	Grade 3 Teacher	112	112	120	107	107
104	Grade 4 Teacher	96	94	92	93	87
105	Grade 5 Teacher	94	97	94	89	95
106	Grade 6 Teacher	89	89	94	91	83
107	Grade 7 Teacher	92	92	92	90	90
108	Grade 8 Teacher	93	92	94	91	89
113	Grades 6-8 Combination Teacher	28	27	10	17	17
114	Grades 9-12 Combination Teacher	382	389	383	361	358
115	Military Science Teacher	12	12	12	12	12
120	Middle School Connections (6-8) Teacher	12	11	10	10	10
122	In-School Suspension (ISS) Teacher	4	5	5	5	5
123	Middle School Career, Technical and Agricultural Teacher	18	18	20	20	20
124	Work Based Learning (WBL)Teacher (School Level	2	2	2	2	2
130	Instructional Specialist (P-8)	133	130	133	133	133
131	Early Intervention Teacher (Kindergarten)	9	9	8	8	8
132	Early Intervention Primary Teacher	23	26	24	26	27
133	EIP 4th and 5th Grade Teacher	25	25	23	23	24
141	Preschool Special Education Teacher	22	22	22	22	21
142	Career Technical Instruction Teacher	5	5	5	5	5
144	ESOL Teacher	28	31	32	32	33
145	Hospital/Homebound Instructor	4	4	4	4	4
146	Gifted Elementary Teacher (P-5)	25	26	27	30	30
149	Adapted Physical Education Teacher	2	2	2	2	2
150	Career, Technical and Agricultural Education (9-12) Teacher	74	75	76	77	76
156	Other Instructional Provider	3	3	3	4	4
157	Other Instructional Provider	9	11	19	10	10
158	Teacher of Emotional/Behavioral Disorder Students	10	10	9	9	8
160	Teacher of Mild Intellectual Disability Students	43	40	41	44	41
161	Teacher of Moderate Intellectual Disability Students	19	21	24	25	27
162	Teacher of Severe Intellectual Disability Students	6	6	5	5	6
163	Teacher of Profound Intellectual Disability Students	1	1	1	1	1
164	Teacher of Hearing Impaired Students	2	2	3	3	3
165	Teacher of Visually Impaired Students	2	2	3	3	3
167	Teacher of Autistic Students	16	17	20	22	25
169	Teacher of Orthopedic Impaired Students	1	1	1	-	-
171	Special Education Interrelated Teacher	261	267	266	269	270
304	Special Education Bus Aide	104	104	104	104	104
309	Nursing Supervisor	-	-	1	1	1
380	School Resource Officer	-	-	-	30	39
381	Dispatcher	-	-	-	1	2
395	Facilitator	2	3	3	3	3
397	Instructional Specialist	13	-	-	-	-
398	Graduation Coach/Specialist	3	3	3	3	3
399	Superintendent Secretary	1	1	1	1	1
400	Elementary Counselor	25	27	27	26	28
401	Middle School Counselor	16	18	19	20	19
402	High School Counselor	29	29	28	28	27
405	School Psychologist	20	22	22	22	22
407	School Social Worker	5	5	5	5	5
408	Family Services Coordinator	1	1	1	1	1
409	School Nurse	39	39	39	37	37
410	School Food Service Worker	194	194	201	201	207
411	Attendance Worker	3	3	3	3	3
413	Parent Coordinator	1	1	1	1	1
415	Information Services Personnel	1	1	2	2	2
416	Information Services Clerk	-	-	-	-	5
420	Secretary	71	71	72	72	68
424	Information Services Personnel - Central Support Services	10	10	12	14	12

Paulding County School District
Fiscal Year Budget

2027

- Continued -

CPI	Title	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Current Year	FY2027 Proposed Budget
425	Bookkeeper	33	33	34	34	35
427	Information Services Personnel - School Food Service	3	4	4	4	4
429	Data Clerk	6	5	5	5	5
431	Business Services Secretary/Clerk	14	14	15	14	14
435	Paraprofessional/Teacher Aide Personnel	147	129	134	117	126
436	Special Education Para-professional/ Teacher Aid- Ages 6-21	273	272	285	290	293
437	Interpreter	1	1	2	2	2
438	Rehabilitation Counselor	1	1	1	1	1
440	Librarian/Media Specialist	33	33	34	34	35
441	Teacher Support Specialist	3	3	3	1	1
442	Library/Media Support Paraprofessional Personnel	33	33	34	34	35
444	Nursing Assistant / Health Technician	-	-	-	1	1
445	Technology Specialist	31	36	36	36	36
451	Support Services Secretary/Clerk	10	10	11	11	11
452	Student Clerk/Aide	2	2	2	2	-
453	Special Education Paraprofessional - Ages 3 to 5	2	1	1	-	-
454	School Nutrition Maintenance Personnel	2	2	2	2	2
455	Plant Operations Director or Manager	4	4	4	4	4
456	Maintenance Personnel	40	40	39	39	38
457	Custodial Personnel	55	57	58	57	57
458	Plant Operations and Maintenance Secretary/Clerk	2	2	2	2	2
460	Transportation Director/Manager	4	4	4	4	4
461	Bus Driver	282	282	282	282	292
462	Transportation Mechanic	10	10	11	11	11
463	Transportation Secretary/Clerk	11	11	11	12	12
464	Other Transportation Personnel	1	1	1	1	1
465	Finance & Business Service Manager	2	2	2	2	2
466	Finance & Business Service Personnel	13	14	13	13	14
468	Warehouseman	-	-	-	-	2
473	Human Resources Personnel	4	5	5	5	5
474	Central Support Clerk	11	12	10	9	9
477	School Food Service Secretary/ Clerk/Bookkeeper	3	3	3	3	3
478	School Food Service Manager	37	37	38	38	39
480	Speech-Language Pathologist	37	46	45	48	49
482	Physical Therapist (PT)	2	3	3	3	3
483	Occupational Therapist (OT)	14	13	14	14	13
487	General Administration Secretary/Clerk	1	1	1	1	1
488	Public Relations Personnel	3	5	5	3	4
489	Construction Manager/Director	3	6	5	5	5
490	Security Personnel / Security Officer	43	44	54	35	26
600	Superintendent	1	1	1	1	1
601	Deputy/Associate/Assistant/ Area Superintendent	5	5	5	6	6
602	Personnel/Human Resources Director	1	1	1	1	1
610	Principal	33	33	34	34	35
614	Alternative School Director	1	1	1	1	1
615	Assistant Principal	66	72	74	74	76
620	Director of Curriculum/Instruction	8	8	8	8	8
621	Instructional Supervisor	116	133	112	82	90
622	Director of School Safety	1	1	1	2	2
630	Food Service Administrator	2	2	2	2	2
640	Special Education Director	1	1	1	1	1
641	Director of Student Services	2	3	3	3	2
643	Technology Director	4	4	5	4	4
648	Title I Director	1	1	1	-	-
670	Career, Technical and Agricultural Education Director (LUA)	1	1	1	1	1
673	Youth Apprenticeship Coordinator	1	1	1	1	1
691	District Board Member	7	7	7	7	7
Total		4,097	4,132	4,162	4,064	4,098

School-Based Allotments

Each fiscal year Paulding County School District (PCSD) reviews all allotment assumptions and guidelines to ensure school-based programs throughout PCSD are adequately and equitably funded.

School allotment assumptions (or formulas) and guidelines are the responsibility of the Superintendent and senior leadership. This group develops the assumptions and guidelines based on the District's mission, the Board's vision, the District's strategic priorities and all existing mandates and requirements (federal, state, AdvancED, etc.).

Once the allotment assumptions and guidelines are established, Business Services calculates the allotments using the following steps:

1. Enrollment Projections. Enrollment is projected for each facility. Projections are determined by variables such as historical survival rate, allocation of rising grade levels and area growth rates. (See Schools and Enrollment Projections)
2. Teacher Allotments. Once projections have been made at each school by grade level, allotment counts are determined based on the established assumptions and guidelines. Generally, allotments are determined by dividing the total projected enrollment (by grade level or category) by the target ratio.

FY2027 elementary, middle and high school allotment assumptions are on the following pages.

Exceptional Students Education Program (ESEP)

ESEP allotment assumptions (or formulas) and guidelines are the responsibility of the Superintendent, Senior Executive Director of Student Services and senior leadership. Allotment decisions are based on the specific needs of each student.

Grant Funded Allotments

Grant funded allotments are the responsibility of the Superintendent, Grant Administrator and senior leadership. Allotment decisions are based on the needs of the students and within the parameters of the grant requirements.

The District may establish additional school, central office and support personnel allotments based on enrollment, current initiatives, historical trends and funding levels.

Paulding County School District
Fiscal Year Budget

2027

FY2027 Elementary Allotment Assumptions (20)

As of March 18, 2026

General Education Student : Teacher Ratio and Allotments

Kindergarten	22 : 1
1st - 3rd Grade	23 : 1
4th- 5th Grade	29 : 1

FY2027 Elementary School - School-Based Certified Allotments									
Principal			Assistant Principal			Evaluation and Assessment Coordinator			
Principal (235 x 8, 2400)	1	per School	Assistant Principal (205 x 8, 2400)	per FTE	Count	EAC (205 x 8, 2400)	1	per School	
				1	1-799				
				2	>= 800				
Counselor			Media Specialist			Specialist Teacher			
Counselors (185 x 8, 1000)	per FTE	Count	Media Specialist (185 x 8, 2220)	1	per School	PE, Music or Art (185 x 8, 1000)	per FTE	Count	
	1	1-699					3	1-549	
	2	700-1399					3.5	550-700	
	3	1400-1800					4	701-800	
							4.5	801-900	
							5	901-1000	
			5.5	1001-1100					
			6	1101-1200					
			6.5	1201-1300					
			7	1301-1400					
			7.5	1401-1500					
			8	1501-1600					
			8.5	1601-1700					
Early Intervention Program			Gifted Teacher			ESOL			
EIP Teacher (185 x 8, 1000)	Eligibility Based		Gifted Teacher (185 x 8, 1000)	Eligibility Based		ESOL Teacher (185 x 8, 1000)	Based on Case Load		
						Allotments are at Facility Code 99			
STEM									
STEM Teacher (185 x 8, 1000)	0.5	<600							
	1*	>=600							
Schools may have more depending on allocation of specials and/or space limitations									

FY2027 Elementary School - School-Based Classified Allotments								
School Nurse			Secretary			Clerk		
Nurse (179 x 8, 2100)	1 1.5	per School >=1,200	Secretary (200 x 8, 2400)	1 per School		Clerk (185 x 7.5, 2400)	1 2	500-999 >=1,000
Media Clerk			Bookkeeper			Kindergarten Paraprofessional		
Media Clerk (185 x 7.5, 2220)	1	per School	Bookkeeper (200 x 8, 2400)	1 per School		Kindergarten Para (181 x 7.5, 1000)	1	per Class
School Nutrition Manager			School Nutrition Assistant			Safety & Security		
SNP Manager (184 x 8, 3100)	1	per School	SNP Assistant (179 x 4, 3100)	Based on Demand		SRO or Security Guard	Determined by Security Department	
Day Porter			Facilities Lead Custodial Service					
Day Porter (255 x 8, 2600) <i>2 Itinerant Day Porters per Feeder Pattern</i>	1	>1,000	Facilities Lead (255 x 8, 2600)	1 per School				

Paulding County School District Fiscal Year Budget

2027

FY2027 Middle School Allotment Assumptions (10)

As of March 18, 2026

General Education Student : Teacher Ratio and Allotments

6th - 8th Grade

29 : 1

FY2027 Middle School - School-Based Certified Allotments									
Principal			Assistant Principal			Evaluation and Assessment Coordinator			
Principal (235 x 8, 2400)	1	per School	Assistant Principal (205 x 8, 2400)	per FTE	Count	EAC (205 x 8, 2400)	1	per School	
				2	per School				
				3	>=1,000				
Counselor			Media Specialist			Specialist Teacher			
Counselors (185 x 8, 1000)	per FTE	Count	Media Specialist (185 x 8, 2220)	1	per School	PE (185 x 8, 1000)	per FTE	Count	
	1	500-999					2	1-600	
	2	1,000-1,599					3	601-1,000	
	3	>=1,600					4	1,001-1,200	
							5	>=1,201	
Counselors (205 x 8, 1000)	1	per School				Music (185 x 8, 1000)	2	per School	
						Art (185 x 8, 1000)	1	per School	
						Foreign Language (185 x 8, 1000)	1	per School	
							2	>=1,000	
Connections			Remedial			ESOL			
Engineering Tech (185 x 8, 1000)	1	per School	Math Study Skills and/or	1	per School	ESOL Teacher (185 x 8, 1000)	Based on Case Load		
Computer Science (185 x 8, 1000)	1	per School	Reading Recovery (185 x 8, 1000)			Allotments are at Facility Code 99			
FY2027 Middle School - School-Based Classified Allotments									
School Nurse			Secretary			Clerk			
Nurse (179 x 8, 2100)	1	per School	Secretary (200 x 8, 2400)	1	per School	Clerk (185 x 7.5, 2400)	per FTE	Count	
	1.5	>=1,500					1	1-1,999	
							2	>=1,200	
Media Clerk			Bookkeeper			ISS Paraprofessional			
Media Clerk (185 x 7.5, 2220)	1	per School	Bookkeeper (200 x 8, 2400)	1	per School	ISS Para (181 x 7.5, 1000)	1	per School	
School Nutrition Manager			School Nutrition Assistant			Security Guard			
SNP Manager (184 x 8, 3100)	1	per School	SNP Assistant (179 x 4, 3100)	Based on Demand		SRO	1	per school	
Day Porter			Facilities Lead Custodial Service						
Day Porter (255 x 8, 2600)	1	>1,000	Facilities Lead (255 x 8, 2600)	1	per School				
2 Itinerant Day Porters per Feeder Pattern									

Paulding County School District Fiscal Year Budget

2027

FY2027 High School Allotment Assumptions (5)

As of March 18, 2026

General Education Student : Teacher Ratio and Allotments

9th - 12th Grade* 22.8 : 1

* Ratio includes positions noted below. May also be modified based on program enrollment (i.e. Dual Enrollment, PCA, etc.)

FY2027 High School - School-Based Certified Allotments									
Principal			Assistant Principal			Evaluation and Assessment Coordinator			
Principal (235 x 8, 2400)	1	per School	Assistant Principal (205 x 8, 2400)	2	per School	EAC (205 x 8, 2400)	1	per School	
				1	1,100-2,099				
				1	2,100-2,599				
				1	>= 2,600				
			Assistant Principal (235 x 8, 2400)	2	per School				
Counselor			Media Specialist			Specialist Teacher			
Counselors (205 x 8, 1000)	per FTE	Count	Media Specialist (185 x 8, 2220)	1	per School	Band Director (205 x 8, 1000)	1	per School	
	5	0-2100				Music/Band (185 x 8, 1000)	2	per School	
	6	2100-2599							
	7	>2600							
District Grad Coach (185 x 8, 1000)	0.2	per School				PE, Art and Foreign Language are designated from the General Education allotments (above) by the Principal			
						JROTC and CTAE are designated from the General Education allotments (above) by the Principal			
ISS Instructor			ESOL						
ISS (185 x 8, 1000)	1	per School	ESOL Teacher (185 x 8, 1000)	Based on Case Load					
			Allotments are at Facility Code 99						

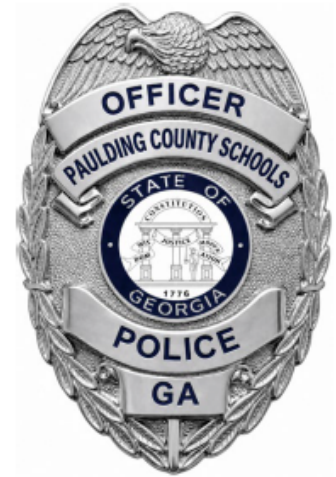
FY2027 High School - School-Based Classified Allotments									
School Nurse			Secretary			Clerk			
Nurse (179 x 8, 2100)	1	per School	Secretary (200 x 8, 2400)	1	per School	Clerk (190 x 7.5, 2400)	2	per School	
	1.5	>=3,000	Secretary (255 x 8, 2400)	1	per School	Clerk (190 x 7.5, 2400)	1	>=2,500	
Guidance Clerk			Media Clerk			Bookkeeper			
Guidance Clerk (195 x 7.5, 1000)	1	per School	Media Clerk (185 x 7.5, 2220)	1	per School	Bookkeeper (255 x 8, 2400)	1	per School	
ISS Paraprofessional			Security Guard			School Nutrition Manager			
ISS Para (181 x 7.5, 1000)	1	per School	Security Guard (179 x 8, 2660)	2	per School	SNP Manager (184 x 8, 3100)	1	per School	
			SRO	1	per School				
School Nutrition Assistant			Day Porter			Facilities Lead Custodial Service			
SNP Assistant (179 x 4, 3100)	Based on Demand		Day Porter (255 x 8, 2600)	1	>1,000	Facilities Lead (255 x 8, 2600)	1	per School	
				1	>2,500				
			2 Itinerant Day Porters per Feeder Pattern						

Paulding County School District Police Department

Paulding County School District to Establish Its Own Police Department Focused on School Safety

Paulding County, GA — The Paulding County (PCSD) Board of Education approved a resolution on May 19, 2026, to establish the Paulding County School District Police Department, a dedicated law enforcement agency focused exclusively on protecting the district’s 31,000 students, 4,000 staff, and campus visitors.

For years, PCSD has partnered with the Paulding County Sheriff’s Office to provide school-based security across its 34 schools. This partnership included school district funding for up to 20 Sheriff’s deputies who serve on school campuses in addition to their normal duties as county peace officers. This longstanding partnership has played a vital role in maintaining a safe learning environment. With continued collaboration and full support from the Sheriff’s Office, the district is now taking the next step to enhance safety by bringing all law enforcement services in-house.



“This decision reflects the Board’s responsibility to think proactively about the long-term safety and operational needs of our district,” said Paulding County Board of Education Chairman Jeff Fuller. “In fact, we have been planning this transition for several years as part of a comprehensive enhancement of safety and security district-wide. By establishing a dedicated police department, we are creating a more unified, responsive, and school-centered approach to security that strengthens our ability to support students, staff, and families across every campus.”

The creation of a district police department will ensure that officers remain fully dedicated to school campuses and student safety. This transition will also enhance the Paulding County Sheriff’s Office’s ability to allocate resources across the broader community as needed.

“This is a strategic investment in the safety and well-being of our students and staff,” said PCSD Superintendent Steve Barnette. “By establishing our own police department, we are creating a team whose only mission is school safety. These officers will develop deep, lasting relationships with our students, understand the unique dynamics of each campus, and respond more quickly and effectively to the needs of our schools.”

The Paulding County School District Police Department will implement a unified approach to safety and security, allowing for faster decision-making, consistent policies, and specialized training tailored specifically to school environments and juvenile interactions. Officers will gain institutional knowledge of

the communities they serve, including student needs, transportation systems, extracurricular activities, and potential vulnerabilities. Beginning with the 2026-2027 school year, every campus will have a dedicated school resource officer. As the district will no longer fund Sheriff's deputies as resource officers, the funding for the new police department will align with the district's current security personnel budget and will not be a new expense.

The creation of the Paulding County School District Police Department is the culmination of a three-year process that has strategically and comprehensively enhanced safety and security throughout the district. Along with bolstering security personnel, the district has implemented access control systems at every school, installed a crisis alert system, and will be significantly upgrading its campus security camera system in preparation for the 2026-2027 school year.

Paulding County Sheriff Ashley Henson voiced strong support for the decision and the continued partnership between the two agencies.

"The Paulding County Sheriff's Office is proud of the many years we've served alongside the school district to protect its students and staff," said Sheriff Henson. "We fully support this transition to a dedicated school police force. It allows our deputies to focus more on countywide public safety while ensuring school campuses are protected by officers whose sole responsibility is the safety and success of students. We look forward to continued collaboration with the district as we both serve the citizens of Paulding County."

While the resolution is a significant milestone in the process, several additional steps remain before the department is fully operational and officially recognized. In coordination with the Georgia Peace Officer Standards and Training Council (P.O.S.T.), that is anticipated to occur prior to the 2026-2027 school year. The transition will be carefully coordinated to ensure continuity of service and safety throughout implementation. All Paulding County School District Police officers and School Resource Officers will be P.O.S.T. certified and every officer will receive training above and beyond the designated P.O.S.T. certification requirements.

Outstanding Bond Issues

Series 2020, Sales Tax Bond

Outstanding bonds include the 2020 Series (Sales Tax Bond), which includes, which includes 11,210 \$1,000 par value bonds or \$11,210,000. These bonds carry coupon rates of approximately 3.0% to 5.0%.

The 2019 referendum approved the 2020 Series for the purpose of providing funds to:

1. continue to retire bond debt from Series 2014;
2. finance new school facility construction, strategic additions and/or improvements to existing schools;
3. technology enhancements;
4. fine arts initiatives;
5. safety and security upgrades; and
6. athletic facility improvements.

Projects include, but are not limited to, the construction, addition, modification and/or renovation of the following facilities:

PROPOSED FACILITY IMPROVEMENTS	PROPOSED RENOVATION PROJECTS	PROPOSED SAFETY & SECURITY
Technology Enhancements \$2.5 million Fine Arts Initiatives \$1.6 million - K-5 Music & Visual Arts equipment 6-8 Band, Choral and Visual Arts Equipment 9-12 Band, Choral, Visual Arts Equip. & Performing Arts Center Upgrades Physical Education \$1.4 million - Tennis courts resurfacing - Track resurfacing - Gym floor refinishing (elementary/middle) Athletic Facilities \$1.9 million - Equal distribution for all five high schools	Tentative Projects: \$15.8 million* - Allgood Elementary School - Baggett Elementary School - Dugan Elementary School - Poole Elementary School - Austin Middle School *Includes capital outlay estimated reimbursement Future Facility Needs/Improvements \$13.8 million - Continue to monitor growth needs - Monitor aging facilities	Upgrades \$6.0 million  - Enclosed connecting corridors (elementary/middle) - Fire alarms & intercoms

Ratings

Moody's Aa1 or Very High Grade as of the 2020 Bond Issue (11/04/2020 rating date, Aa1 Underlying and Aa1 Enhanced)

Series 2025, Refunding Bond

On February 1, 2025, the School District issued General Obligation Taxable Refunding Bond, Series 2025 in the original principal amount of \$58,720,000.00, for the purpose of refunding the Series 2022 Bond.

Outstanding bonds include 58,720 \$1,000 par value bonds or \$58,720,000. These bonds carry coupon rates of approximately 1.79%.

Ratings

Moody's Aa1 or Very High Grade as of the 2022 Bond Issue.

Series 2025, Sales Tax Bond

On May 29, 2025, the School District issued general obligation bonds in the amount of \$61,640,000. The proceeds of the Series 2025 Bonds will be used for the purpose of (a) financing the acquisition, construction, and equipping of facilities and equipment throughout the District, including new school facility construction, strategic additions, improvements, renovations, and/or modifications to existing schools, safety and security enhancements, technology, athletic and physical education facilities, and fine arts initiatives (collectively, the "Projects"), and (b) paying the cost of issuing the Series 2025 Bonds.

Outstanding bonds include 61,640 \$1,000 par value bonds or \$61,640,000. These bonds carry a coupon rate of 5.0%.

Ratings

Moody's Aa1 and an underlying rating of Aa2.

Major Rating Agencies Rating Guide for Long and Short Term Debt									
Moody's		S&P		Fitch		Risk			
Long Term	Short Term	Long Term	Short Term	Long Term	Short Term	Characteristic			
Aaa	P-1	AAA	A-1+	AAA	F1+	Prime			
Aa1		AA+		AA+		High Grade			
Aa2		AA		AA					
Aa3		AA-		AA-					
A1		P-2	A+	A-1	A+	F1	Upper Medium Grade		
A2	A		A						
A3	A-		A-						
Baa1	P-3	BBB+	A-2	BBB+	F2	Lower Medium Grade			
Baa2		BBB		BBB					
Baa3	Not Prime	BBB-	A-3	BBB-	F3				
Ba1		BB+		B			BB+	B	Non-investment grade speculative
Ba2		BB					BB		
Ba3		BB-					BB-		
B1		B+					B+		Highly Speculative
B2		B	B						
B3		B-	B-						
Caa1			CCC+	C	CCC	C	Substantial Risks		
Caa2			CCC				Extremely Speculative		
Caa3			CCC-				In default with little prospect for recovery		
Ca			CC						
	C								
C	D		/	DDD	/	In default			
/				DD					
/				D					

Amortization Schedules

	Series 2020					Series 2025 - Refs Callable 2022					Series 2025 - GO Bond					Combined		
	Principal	Coupon	Interest	Semi-Annual Total		Principal	Coupon	Interest	Semi-Annual Total		Principal	Coupon	Interest	Semi-Annual Total		Principal	Interest	Semi-Annual Total
8/1/2026	5,740,000	5.000%	143,500	5,883,500		-	-	464,058	464,058		-	-	1,541,000.00	1,541,000		5,740,000	2,148,558	7,888,558
2/1/2027	-	-	-	-		7,000,000	1.790%	464,058	7,464,058		9,500,000	0.05	1,541,000	11,041,000		16,500,000	2,005,058	18,505,058
8/1/2027	-	-	-	-		-	-	401,408	401,408		-	-	1,303,500	1,303,500		-	1,704,908	1,704,908
2/1/2028	-	-	-	-		7,135,000	1.790%	401,408	7,536,408		12,475,000	5.000%	1,303,500	13,778,500		19,610,000	1,704,908	21,314,908
8/1/2028	-	-	-	-		-	-	337,549	337,549		-	-	991,625	991,625		-	1,329,174	1,329,174
2/1/2029	-	-	-	-		7,275,000	1.790%	337,549	7,612,549		13,100,000	5.000%	991,625	14,091,625		20,375,000	1,329,174	21,704,174
8/1/2029	-	-	-	-		-	-	272,438	272,438		-	-	664,125	664,125		-	936,563	936,563
2/1/2030	-	-	-	-		7,415,000	1.790%	272,438	7,687,438		13,755,000	5.000%	664,125	14,419,125		21,170,000	936,563	22,106,563
8/1/2030	-	-	-	-		-	-	206,074	206,074		-	-	320,250	320,250		-	526,324	526,324
2/1/2031	-	-	-	-		7,545,000	1.790%	206,074	7,751,074		12,810,000	5.000%	320,250	13,130,250		20,355,000	526,324	20,881,324
8/1/2031	-	-	-	-		-	-	138,546	138,546		-	-	-	-		-	138,546	138,546
2/1/2032	-	-	-	-		7,675,000	1.790%	138,546	7,813,546		-	-	-	-		7,675,000	138,546	7,813,546
8/1/2032	-	-	-	-		-	-	69,855	69,855		-	-	-	-		-	69,855	69,855
2/1/2033	-	-	-	-		7,805,000	1.790%	69,855	7,874,855		-	-	-	-		7,805,000	69,855	7,874,855
Total	5,740,000		143,500	5,883,500		51,850,000		3,779,854	55,629,854		61,640,000		9,641,000	71,281,000		119,230,000	13,564,354	132,794,354

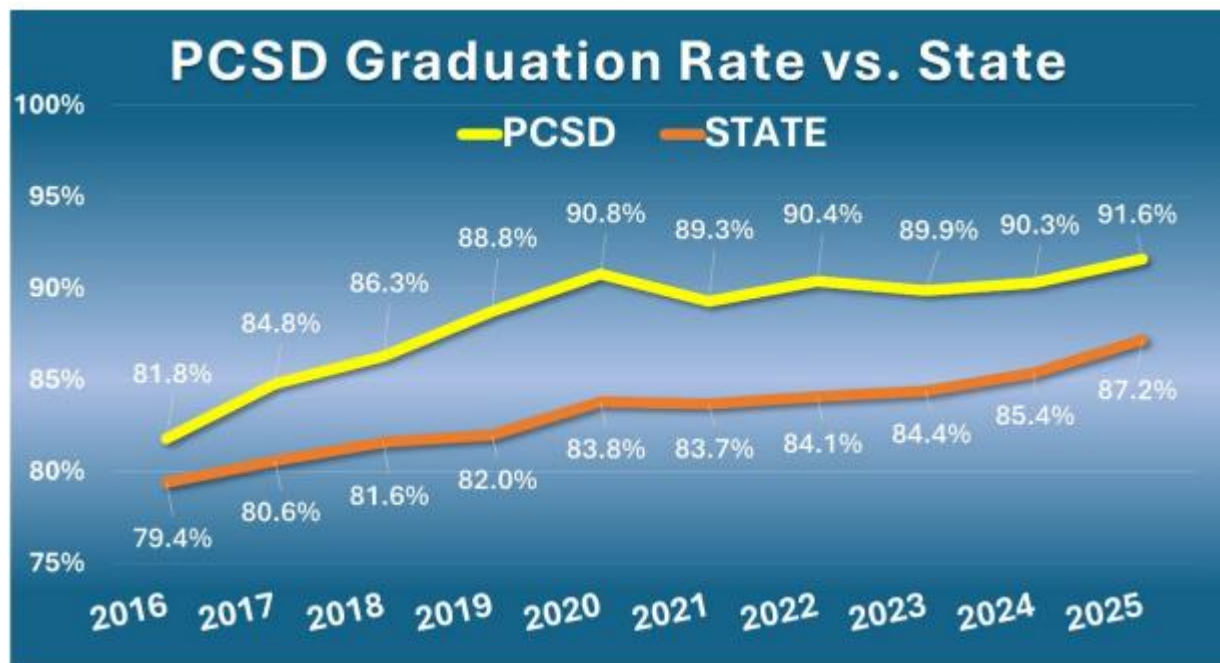
Performance Measures

Graduation Rates

PCSD's Graduation Rate Climbs to Highest Mark in History

Paulding County School District's Class of 2025 has boosted the school district's graduation rate to a record high! The school district's five high schools achieved an average graduation rate of 91.6 percent, according to data released by the Georgia Department of Education. PCSD's 2025 graduation rate increased 1.3 percent, easily topping the 87.2 percent average graduation rate of all school districts in Georgia and surpassing PCSD's previous all-time high graduation rate of 90.8 percent in 2020. Additionally, three high schools – North Paulding High School, Paulding County High School, and South Paulding High School – all attained the highest graduation rates in school history.

Impressively, of the 11 metro-Atlanta school districts with the largest graduation classes*, the Paulding County School District's graduation rate ranked 4th highest. These rankings are a remarkable achievement for a low-wealth school district. While PCSD's graduation rate ranks 4th among the largest metro school systems, the district's local revenue per pupil ranks 10th among the same group, 38 percent below the average local revenue per pupil. Despite this financial disparity, Paulding County students outperform their peers statewide. Compared to our large neighboring districts (Cobb, Cherokee, and Douglas), Paulding's graduation rate was, on average, 1.0 percent higher, while our revenue per pupil was lowest. Over the last 10 years, PCSD's graduation rate has increased by a remarkable 9.8 percentage points.



"I am extremely proud to see our schools reach the highest graduation rate in our district's history," said Superintendent Steve Barnette. "Our vision is to ensure all students are prepared for success today and

tomorrow, and our job is to make sure those students meet the requirements and earn the credits needed to graduate on time. The students deserve a great deal of credit, as do the teachers and administrators who have worked tirelessly to support them.”

Mr. Barnette often emphasizes that the most important aspect of graduation is the quality of education students receive. “While the number and percentage of graduates is certainly important, the value of the PCSD diploma they earn is even more important. We are committed to ensuring that every Paulding County graduate possesses the academic and life skills necessary to succeed in college or technical school, their future career, or military service.”

According to the Teaching and Learning Division, the significant increase in graduation rates can be attributed to initiatives from the PCSD Strategic Plan. These initiatives focus on academic growth and achievement, creating safe and effective learning environments, promoting college and career readiness, and ensuring students are prepared to succeed following graduation. Associate Superintendent Tiffany Frachiseur, who leads the Teaching & Learning Division, stated, “Our high schools have done an excellent job increasing the number of students enrolled in rigorous, college-level courses through Advanced Placement and dual-enrollment programs. Not only has enrollment in advanced courses increased, but standard college readiness measures—such as Advanced Placement and SAT scores—indicate that our graduates are well-prepared for their futures.”

Additionally, PCSD high school students are prepared to read and comprehend materials they will encounter postgraduation. “Our high school students exceed the target median score for college and career readiness. Not only are our graduation rates high but our graduates have the academic and reading skills necessary to succeed.”

Four of PCSD’s five high schools topped the state average and showed improvement over 2024. As mentioned, North Paulding, Paulding County, and South Paulding high schools all set record high marks for their respective schools. As a district, the Paulding County School District graduation rate has topped the state average for the past 15 years.

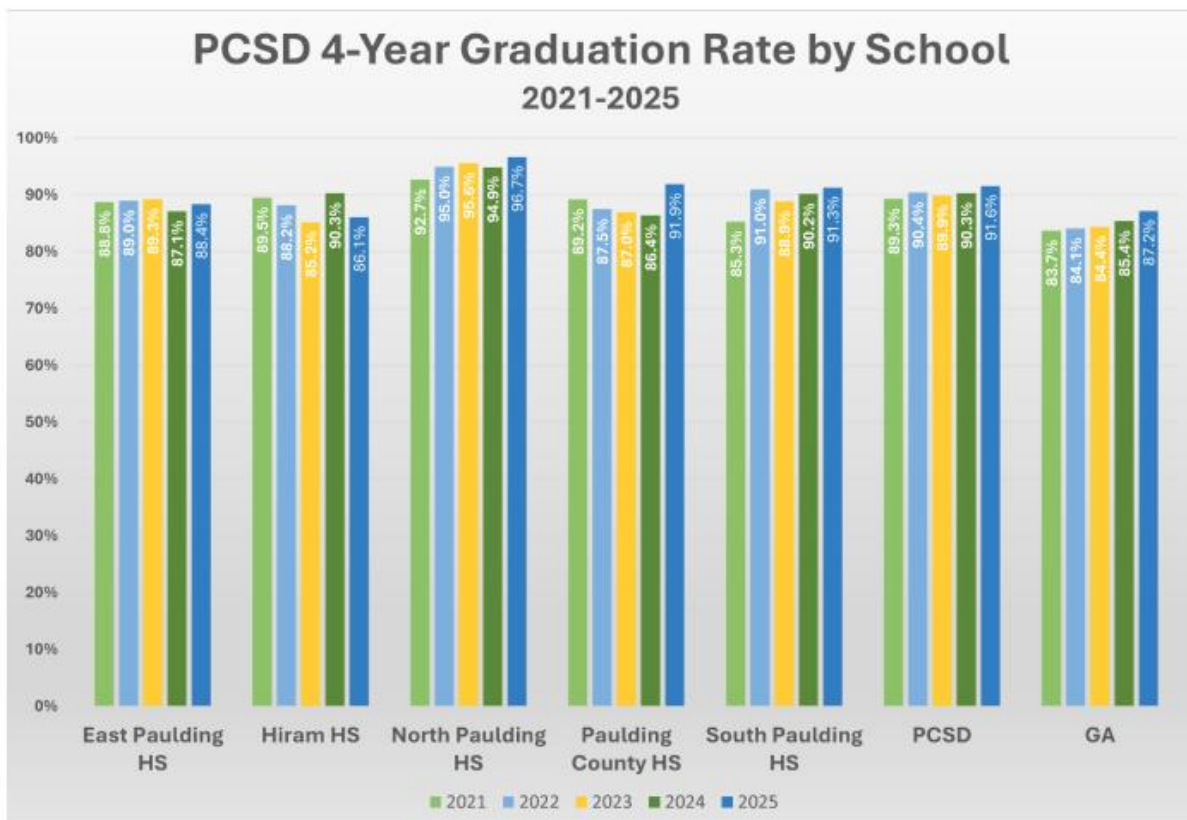
Paulding County Board of Education Chair Deborah Collett noted that PCSD’s impressive graduation rate reflects a community commitment to educational success. “We are tremendously proud of our students, families, and educators for achieving a record-high graduation rate across our district,” she said. “Even as one of Georgia’s lowest-wealth districts, this milestone reflects our entire school community’s unwavering dedication and commitment.”

Georgia calculates the graduation rate using a formula known as the adjusted cohort rate, which the U.S. Department of Education requires. The four-year adjusted cohort graduation rate defines the cohort based on when a student first becomes a freshman. It is calculated using the number of students who graduate within four years and includes adjustments for student transfers. The state measures four-year and five-year graduation rates as part of each school district’s CCRPI (College and Career Ready Performance Index) calculation. PCSD’s five-year graduation rate for 2025 is 92.0 percent, also the highest in PCSD history.

The GA Department of Education statewide press release with links to data tables can be found by clicking here: <https://gadoe.org/contact/press-releases/>.

Georgia Department of Education 2025 Four-Year Graduation Rate – Large Metro Districts*				
	System Name	Graduation Class Size	Total Graduated	Graduation Rate
1	Forsyth County	4,370	4,239	97.0
2	Fulton County	7,934	7,294	91.9
3	Cherokee County	3,481	3,194	91.8
4	Paulding County	2,717	2,489	91.6
5	Douglas County	2,312	2,098	90.7
6	Atlanta Public Schools	3,423	3,097	90.5
7	Henry County	4,203	3,773	89.8
8	Cobb County	9,574	8,535	89.2
	All Georgia Systems	142,094	123,910	87.2
9	Clayton County	4,131	3,566	86.3
10	Gwinnett County	15,931	13,604	85.4
11	DeKalb County	6,962	5,665	81.4

*Districts with more than 25,000 students within a 50-mile radius of Atlanta



Graduation rates for FY2026 were not available at the time of this report.

College and Career Ready Performance Index

2025 CCRPI Results Show Improvements In Math, Progress & Readiness

The 2025 College & Career Ready Performance Index (CCRPI) shows PCSD students made improvements across grade bands in Mathematics, Progress, and Readiness, as well as Graduation Rate for high schools.

“This year’s College and Career Ready Performance Index scores show strong improvements in our students’ academic growth and their readiness and preparation for the next level,” Superintendent Steve Barnette said. “I am proud of the teachers, leaders, and families who continue to work hard each day to help Paulding students grow.”

The Progress component measures the growth students demonstrate in English Language Arts and Mathematics, as well as the progress English learners make toward English proficiency. The Readiness component includes the percentage of students at or above grade-level in reading, student attendance, “beyond the core” instruction, accelerated enrollment, pathway completion, and college and career readiness measures. The CCRPI Graduation Rate includes both the four- and five-year graduation rates.

In Mathematics, PCSD students demonstrated high rates of academic growth, with a 9 percent improvement in both elementary and high school math progress. Mathematics Content Mastery also increased across all grade bands, including a 5.16 percent improvement in high school Algebra achievement.

Elementary and middle school students showed substantial increases in science Content Mastery, with a 3.54 percent increase in elementary achievement and a 7.54 percent increase in middle school achievement.

Elementary and middle school English Language Learners (ELLs) improved their language proficiency. Elementary ELL students maintained their perfect 100+ progress score, while middle school ELL students made a 15.7 percent increase in language proficiency.

Of the district’s 34 schools, 25 (73.5 percent) made gains in the Readiness component, pointing to the demonstrated impact of strategic initiatives.

The district’s five-year strategic plan focuses specifically on improving readiness measures, such as attendance rates, advanced and innovative learning opportunities, STEM achievement, and college and career readiness. Over the last two years, those initiatives have driven district improvement in the following areas:

- **Improved Algebra Content Mastery:** Algebra achievement has increased 11 percent in two years.
- **Improved Attendance:** Attendance has improved 4-5 percent across all grade bands.

- **Increased Accelerated Enrollment:** Accelerated Enrollment, including Dual Enrollment and Advanced Placement enrollment, has increased by 10 percent. High school students completing the rigorous coursework required to earn the Advanced Academic Pathway has increased by 5 percent.
- **Improved College and Career Readiness:** College and Career Readiness measures have increased by 10 percent, including an impressive 26 percent rise in students earning CTAE End-of-Pathway credentials of value and a 5 percent increase in Work-Based Learning participation.

“We are pleased by the student growth and readiness during the 2024-2025 school year, and we’re focused on the work ahead,” said Associate Superintendent Dr. Tiffany Frachiseur. “These scores are evidence that we’re moving the needle on our strategic goals and highlight areas for continuous improvement.”

School leaders analyze Georgia Milestone Assessment results in the summer to develop comprehensive school improvement plans and use formative assessment data throughout the school year to support continuous improvement. School-specific improvement goals are posted on each school’s website, and stakeholders can access all school-level data through the district’s Data Hub, available here:

<https://www.paulding.k12.ga.us/find-it-fast/paulding-data-hub>

More Information on 2025 CCRPI Scores

The CCRPI includes five components: Content Mastery, Progress, Closing Gaps, Readiness, and – for high schools – Graduation Rate. Descriptions of each component are included in the “About the CCRPI” section of this release.

2025 PCSD CCRPI Scores

PCSD 2025 CCRPI Component Scores			
COMPONENTS	ELEMENTARY	MIDDLE	HIGH
Content Mastery	63.5	64.6	67.1
Progress	79.4 (+1.4)	80.1	83.8 (+5.4)
Closing Gaps	56.9 (not comparable– math data unavailable)	50.0 (not comparable– math data unavailable)	52.8 (not comparable – math data unavailable)
Readiness	83 (+0.5)	83.2 (+0.6)	71.7 (+3.6)
Graduation Rate	N/A	N/A	91.8 (+1.3)

NOTE ON COMPARABILITY: The Content Mastery, Progress, Readiness, and Graduation Rate components are comparable between 2024 and 2025. The Closing Gaps component is not comparable between 2024 and 2025, as 2024 flags did not include mathematics due to the implementation of new mathematics standards and assessments in the 2023-2024 school year.

About the CCRPI

Under the federal Every Student Succeeds Act (ESSA), each U.S. state is required to have a statewide accountability system that complies with federal requirements, providing information on how well schools are performing. The CCRPI meets the requirements in Georgia and satisfies the requirements for school accountability outlined in state law.

The CCRPI measures school, district, and state performance on five components:

- **Content Mastery** includes student scores on statewide assessments in English language arts, mathematics, science, and social studies.
- **Progress** measures how much growth students demonstrate in English language arts and mathematics and how well English learners are progressing toward English language proficiency.
- **Closing Gaps** measures how well schools meet annual improvement targets for student groups
- **Readiness** includes the percentage of students at or above grade-level reading, student attendance, the percentage of students succeeding in “beyond the core” instruction, accelerated enrollment, pathway completion, and college and career readiness measures.
- **Graduation Rate** includes both the 4- and 5-year graduation rates and is a high school component.

The CCRPI no longer includes an overall 0-100 score for schools, districts, or the state. Each CCRPI component still has a 0-100 score. This change was made to increase transparency and provide a more complete picture of school performance, ensuring that challenges and opportunities are not hidden behind a single score.

Legislation passed in 2024 requires the Governor’s Office of Student Achievement (GOSA) to calculate a single score for schools and districts and for GaDOE and local school districts to publish these scores online. GaDOE will publish GOSA single scores as soon as they are available.

2026 CCRPI Results were not available at the time of this report.

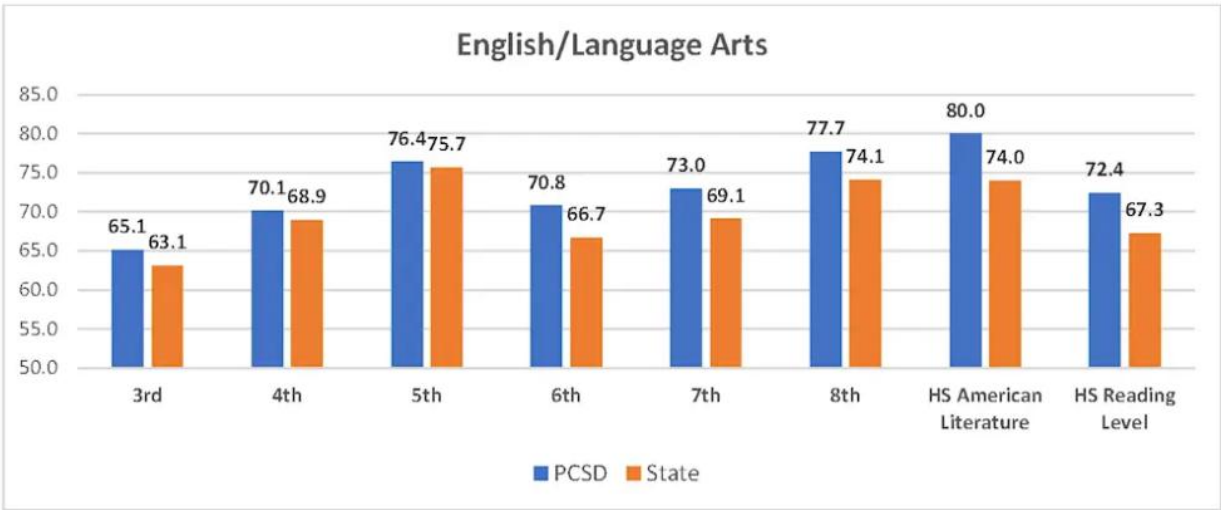
End-of-Grade (EOG) and End-of-Course (EOC) Metrics

2024-2025 Georgia Milestone Assessments

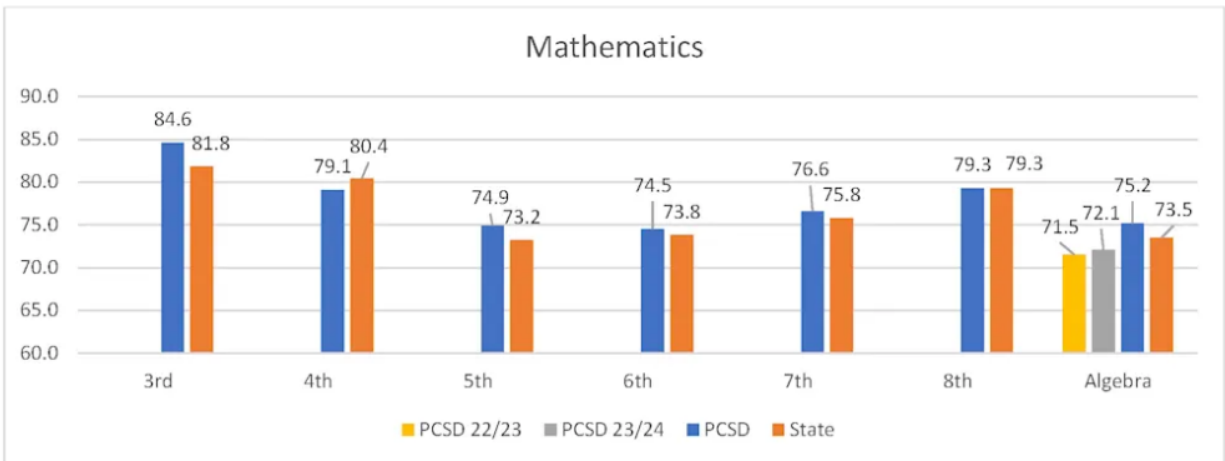
Paulding County School District Celebrates Strong Scores on Georgia Milestones

The Paulding County School District is excited to announce significant accomplishments in student achievement, as shown in the recently released 2025 Georgia Milestones assessment results. Schools across the district demonstrated year-over-year improvement in multiple academic areas, highlighting the district’s ongoing focus on instructional excellence and student success.

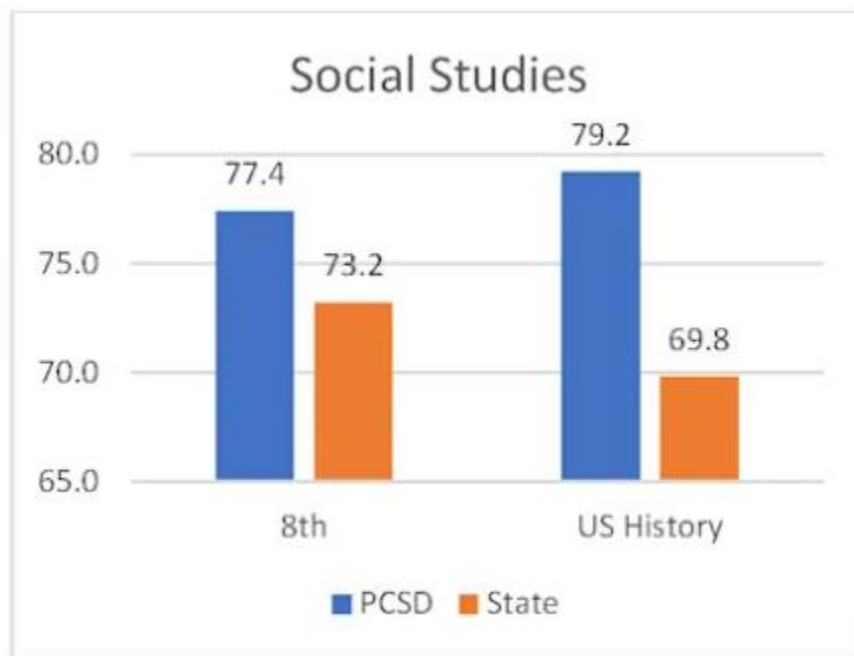
In English Language Arts (ELA), Paulding County students outperformed their peers across the state in seven out of seven grade levels with the percentage of students reading at or above grade level on the high school milestone surpassing the state by more than 5 percent.



In Mathematics, Paulding County students outperformed their state peers in six out of seven grade levels with district Algebra scores increasing for three consecutive years, pointing to a growing mathematical understanding and college readiness.



Social Studies remained a strong point with Paulding County 8th grade students showing gains for the third straight year and topping the state average by 4.2 percentage points. Even more impressively, in high school U.S. History, Paulding County students topped the state average by nearly 10 percentage points. These scores reflect strong instruction and student engagement in civics and history.



Overall, Paulding County students outperformed the state average in 15 of 20 Georgia Milestones assessments, marking a continued trend of academic growth.

In addition to the Milestones data, the Georgia Department of Education also released the 2024-2025 Student Growth Percentile (SGP) results through the Georgia Student Growth Model. These results show

positive momentum across the district, with an average 3-point increase in SGP scores and several schools posting exceptional gains, including eight of 19 elementary schools that recorded double-digit growth in student progress.

These gains indicate that more students in Paulding County are making greater-than-expected academic progress when compared to peers with similar achievement levels across the state.

The district will continue to analyze assessment data to inform instruction and provide targeted support to ensure continued student growth.

About the Georgia Milestones

Georgia Milestones assessments are given to students in grades 3- 8 (End of Grade, or EOG) and in specific high school courses (End of Course, or EOC). These tests fulfill federal requirements for measuring student achievement in Math and ELA (grades 3-8 and once in high school), and in Science once per grade band.

Students are assessed across four achievement levels:

- **Level 1: Beginning Learners** - Not yet proficient: need substantial support
- **Level 2: Developing Learners** - Partially proficient: need additional support
- **Level 3: Proficient Learners** - On grade level and on track for college/career readiness
- **Level 4: Distinguished Learners** - Advanced proficiency; well-prepared for next level

About the Georgia Student Growth Model

The Georgia Student Growth Model (GSGM) measures how much academic progress a student makes year-over-year compared to similar students statewide. Unlike proficiency scores, which measure whether students meet grade-level standards, the GSGM focuses on **growth**, offering a more complete picture of academic improvement.

For more information, visit: <https://gadoe.org/assessment-accountability/georgia-student-growth-model/>

The Georgia Milestones Assessment for FY2026 was not available at the time of this report.

3-Year Financial Efficiency Star Rating

Please note, the data below for FY2020 - FY2023 was not available by the Governor's Office of Student Achievement due to the pandemic and incomplete CCRPI data.

What is the Financial Efficiency Star Rating?

OCGA § 20-14-33 requires that the Governor's Office of Student Achievement, in coordination with the Georgia Department of Education, create a financial efficiency rating. The Financial Efficiency Star Rating (FESR) measures an individual school district's per-pupil spending in relation to the academic achievements of its students.

How is the rating calculated?

The FESR utilizes a three-year average of per-pupil expenditures (PPE) and College and Career Ready Performance Index (CCRPI) scores to determine a district's rating.

The matrix below shows the method for determining the FESR using both the PPE percentile and the CCRPI scores. Districts can earn between a one-half star and five stars, with a one-half star rating for districts with the highest PPEs and low CCRPI scores, and a five-star rating for districts with the lowest PPEs and high CCRPI scores. The 2025 district FESR is based on a three-year average (FY2023, FY2024, and FY2025) of PPE and CCRPI scores, the most current data available.

★★★★★	CCRPI Average					
Percentile of Average PPE	Less than 50	50-59.9	60-69.9	70-79.9	80-89.9	90 and Above
81-100 (High Spending)	0.5	1	1.5	2	2.5	3
61-80	1	1.5	2	2.5	3	3.5
41-60	1.5	2	2.5	3	3.5	4
21-40	2	2.5	3	3.5	4	4.5
0-20 (Low Spending)	2.5	3	3.5	4	4.5	5

The PPE is calculated by dividing a district's expenditures by the district's fall enrollment count. The PPE calculation only includes certain expenditures. In general, expenditures that do not directly affect the K-12 population, those associated with food and facility construction, and expenditures that cannot be associated with a specific year are omitted from the PPE calculation. Additionally, expenditures for students that are outside of a district's enrollment zone are excluded from the calculation. The calculation guide provides a complete list of excluded expenditures.

FESR Results

In FY2025, the most current rating period available, PCSD received a district wide **3.5-star rating**. Here is how PCSD compared to large districts (school districts with over 10,000 students) and all 180 school districts in Georgia:

>10,000 School Districts

	4 Stars FY2015		4 Stars FY2016		4 Stars FY2017		4 Stars FY2018		4 Stars FY2019		4 Stars FY2024		4 Stars FY2025	
Higher	4	12%	4	12%	5	15%	5	15%	5	15%	6	17%	5	14%
Lower	22	67%	22	67%	26	76%	26	76%	24	71%	24	67%	27	75%
Same	7	21%	7	21%	3	9%	3	9%	5	15%	6	17%	4	11%
% Same or Lower	88%		88%		85%		85%		85%		83%		86%	

All School Districts (Compliant)

	4 Stars FY2015		4 Stars FY2016		4 Stars FY2017		4 Stars FY2018		4 Stars FY2019		4 Stars FY2024		4 Stars FY2025	
Higher	9	5%	10	6%	12	7%	12	7%	14	8%	14	8%	15	8%
Lower	150	84%	147	82%	150	84%	150	84%	148	83%	143	80%	144	80%
Same	20	11%	22	12%	17	9%	16	9%	17	9%	22	12%	20	11%
% Same or Lower	95%		94%		93%		93%		92%		92%		92%	

Five-Year FESR Results Summary

2017 Rating				
Average CCRPI	Average PPE	Percentile PPE	Star Rating PPE	
76.0	\$ 7,957	13	4.0	

2018 Rating				
Average CCRPI	Average PPE	Percentile PPE	Star Rating PPE	
76.3	\$ 8,319	16	4.0	

2019 Rating				
Average CCRPI	Average PPE	Percentile PPE	Star Rating PPE	
77.6	\$ 8,649	16	4.0	

2024 Rating				
Average CCRPI	Average PPE	Percentile PPE	Star Rating PPE	
74.1	\$ 11,148	23	3.5	

2025 Rating				
Average CCRPI	Average PPE	Percentile PPE	Star Rating PPE	
71.7	\$ 12,645	23	3.5	

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FY2025 FESR Results by School

ID	School	Size	FTE	CCRPI	FSER	FSER	FTE	Lower	%	Same	%	Higher	%
7102052	New Georgia Elementary	<=500	334	61	2.50	2.00	374	275	50%	99	18%	177	32%
7104052	Union Elementary	<=500	344	71	2.50	2.00	374	275	50%	99	18%	177	32%
710104	Poole Elementary	<=500	453	69	2.00	2.00	374	124	22%	150	27%	277	50%
710197	Panter Elementary	>500 to <=750	505	74	2.50	3.00	374	106	19%	103	19%	342	62%
7101050	Dallas Elementary	>500 to <=750	512	65	2.50	3.00	607	106	21%	103	21%	292	58%
710103	Baggett Elementary	>500 to <=750	544	69	2.00	3.00	607	36	7%	69	14%	396	79%
710188	McGarity Elementary	>500 to <=750	571	66	2.50	3.00	607	106	21%	103	21%	292	58%
710294	Northside Elementary	>500 to <=750	609	78	3.00	3.00	607	210	42%	121	24%	170	34%
710310	Hutchens Elementary	>500 to <=750	612	75	3.00	3.00	607	210	42%	121	24%	170	34%
710304	Dugan Elementary	>500 to <=750	613	79	2.50	3.00	607	106	21%	103	21%	292	58%
710210	Ragsdale Elementary	>500 to <=750	616	74	3.00	3.00	607	210	42%	121	24%	170	34%
710199	Roberts Elementary	>500 to <=750	641	66	2.50	3.00	607	106	21%	103	21%	292	58%
7105050	Hiram Elementary	>750 to <=1000	765	65	2.50	3.00	857	25	12%	20	10%	160	78%
710299	Allgood Elementary	>750 to <=1000	800	61	2.50	3.00	857	25	12%	20	10%	160	78%
710198	Nebo Elementary	>750 to <=1000	843	65	3.00	3.00	857	46	22%	28	14%	131	64%
710204	Russom Elementary	>750 to <=1000	962	70	3.50	3.00	857	75	36%	35	17%	95	46%
710110	Burnt Hickory Elementary	>1000	989	73	4.00	4.00	1,222	31	52%	13	22%	15	25%
710113	Abney Elementary	>1000	1,304	69	3.50	4.00	1,222	18	30%	12	20%	29	48%
710194	Shelton Elementary	>1000	1,371	79	4.00	4.00	1,222	31	52%	13	22%	15	25%
			19		3.00	3.00	572	638	48%	240	18%	445	34%
ID	School	Size	FTE	CCRPI	FSER	Average FSER	Average FTE	Lower	%	Same	%	Higher	%
			<=500										
710192	South Paulding Middle	>500 to <=750	507	66	2.50	3.00	631	35	24%	25	17%	86	59%
710297	Dobbins Middle	>500 to <=750	531	72	2.00	3.00	631	19	13%	15	10%	112	76%
710394	East Paulding Middle	>500 to <=750	630	74	3.50	3.00	631	94	64%	26	18%	26	18%
710213	Ritch Middle	>500 to <=750	690	66	3.00	3.00	631	61	41%	32	22%	53	36%
7102352	Hershal Jones Middle	>500 to <=750	728	64	3.00	3.00	631	61	41%	32	22%	53	36%
710404	Austin Middle	>750 to <=1000	782	61	3.00	3.00	862	33	24%	34	25%	69	50%
710410	Scoggins Middle	>750 to <=1000	809	63	3.00	3.00	862	33	24%	34	25%	69	50%
710108	McClure Middle	>750 to <=1000	834	87	4.50	3.00	862	119	87%	14	10%	3	2%
710411	Crossroads Middle	>750 to <=1000	908	86	-	3.00	862	-	0%	(1)	-1%	137	###
710201	Moses Middle	>750 to <=1000	921	66	3.50	3.00	862	68	50%	24	18%	44	32%
			10		3.00	3.00	777	173	35%	87	18%	234	47%
ID	School	Size	FTE	CCRPI	FSER	Average FSER	Average FTE	Lower	%	Same	%	Higher	%
			<1500										
710101	Hiram High	>1500 to <=2000	1,460	78	3.50	4.00	1,753	19	23%	22	27%	39	48%
710106	South Paulding High	>1500 to <=2000	1,881	70	3.50	4.00	1,753	19	23%	22	27%	39	48%
710292	East Paulding High	>1500 to <=2000	1,985	72	3.50	4.00	1,753	19	23%	22	27%	39	48%
7102552	Paulding County High	>2000	2,099	72	4.00	4.00	2,563	23	34%	18	26%	26	38%
710109	North Paulding High	>2000	3,015	81	4.00	4.00	2,563	23	34%	18	26%	26	38%
			5		4.00	3.00	1,190	309	66%	76	16%	83	18%

Below State Average (by level and size)

Where can the information be accessed?

FESR information is located on the Governor's Office of Student Achievement website:

<https://gosa.georgia.gov/financial-efficiency-star-rating-0>

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5-Year Free and Reduced-Price Meal Eligibility

Free and Reduced Price Meal Eligibility (FRL)

School	Oct-21 %FRL	Oct-22 %FRL	Oct-23 %FRL	Oct-24 %FRL	Oct-25 %FRL	Change
0299 - Allgood Elementary School	48.51	63.04	76.17	72.75	71.72	(1.03)
0103 - Bessie L. Baggett Elementary	36.96	61.77	70.93	70.59	70.40	(0.19)
0110 - Burnt Hickory Elementary School	12.11	18.29	29.13	27.10	26.96	(0.14)
0199 - C. A. Roberts Elementary School	28.50	44.60	61.30	54.91	55.81	0.90
0410 - Carl Scoggins Sr. Middle School	30.15	47.37	54.51	52.78	51.75	(1.03)
0304 - Connie Dugan Elementary School	37.89	55.02	66.09	65.09	63.05	(2.04)
0411 - Crossroads Middle School	-	-	-	31.17	31.32	0.15
1050 - Dallas Elementary School	54.64	74.45	82.19	79.69	76.95	(2.74)
0292 - East Paulding High School	22.93	37.74	50.95	48.51	47.90	(0.61)
0394 - East Paulding Middle School	23.58	39.16	52.13	46.35	44.01	(2.34)
0194 - Floyd L. Shelton Elementary School at Crossroad	13.30	21.74	29.35	27.79	24.96	(2.83)
0310 - Hal Hutchens Elementary	44.07	61.61	72.43	71.24	71.11	(0.13)
2352 - Herschel Jones Middle School	41.67	61.34	73.92	71.70	68.60	(3.10)
5050 - Hiram Elementary School	43.88	61.21	72.14	71.76	72.49	0.73
0101 - Hiram High School	34.02	54.77	67.66	63.22	62.00	(1.22)
0404 - Irma C. Austin Middle School	31.93	51.39	63.63	58.31	59.57	1.26
0297 - J. A. Dobbins Middle School	34.21	60.90	75.00	71.37	68.90	(2.47)
0201 - Lena Mae Moses Middle School	25.74	42.12	53.07	47.99	45.48	(2.51)
0104 - Lillian C. Poole Elementary School	34.38	55.39	64.03	62.03	56.43	(5.60)
0188 - McGarity Elementary School	36.61	50.68	61.00	57.97	58.66	0.69
0198 - Nebo Elementary School	33.22	53.79	63.20	59.91	58.55	(1.36)
2052 - New Georgia Elementary School	32.48	49.17	55.69	52.10	49.86	(2.24)
0109 - North Paulding High School	12.55	21.33	31.65	29.29	27.10	(2.19)
0294 - Northside Elementary School	31.44	49.44	60.03	58.62	57.31	(1.31)
0213 - P. B. Ritch Middle School	39.43	59.87	68.94	68.26	68.95	0.69
2552 - Paulding County High School	31.06	47.83	61.11	59.12	56.40	(2.72)
0204 - Roland W. Russom Elementary	18.51	28.77	37.46	33.58	34.50	0.92
0197 - Sam D. Panter Elementary School	39.50	63.39	71.27	70.69	69.09	(1.60)
0108 - Sammy McClure Sr. Middle School	11.78	17.06	27.35	24.82	25.33	0.51
0210 - Sara M. Ragsdale Elementary	34.88	55.33	66.19	61.36	57.99	(3.37)
0106 - South Paulding High School	22.16	36.00	48.92	46.89	45.30	(1.59)
0192 - South Paulding Middle School	35.94	47.40	61.49	58.78	55.31	(3.47)
4052 - Union Elementary School	29.09	41.90	59.80	50.58	51.91	1.33
0113 - WC Abney Elementary	26.95	38.25	49.65	48.77	47.94	(0.83)
Paulding County School District	27.80	42.64	53.94	51.16	49.85	(1.31)
Statewide Average	45.34	59.31	63.69	67.55	68.60	1.05

QBE Made Simple

A look at how the Georgia's Quality Basic Education formula provides funding for Paulding County schools. The information on this page explains how QBE funding is calculated by the State of Georgia. The next page shows where the calculation is shown on the QBE sheet. This page along with the following page is intended to be viewed at the same time to simplify the QBE formula into 7 steps.

STEP 1 Count the Students

Count the full-time equivalent of students at each school for each education program

STEP 2 Consider State of Georgia QBE Educational Programs Weights & Training and Experience (T&E) Factor

Since different programs vary in their cost of operation, the State assigns an appropriate weight to reflect these differences. The T&E factor takes into consideration Paulding County teachers' years of experience and level of education to increase the program weights. The revenue amounts per student and Paulding County's T&E factor can be found on the Georgia DOE website.

STEP 3 Multiply the number of students counted in each QBE program x the Per Student Revenue Amount x Paulding County's Training & Experience Factor

STEP 4 The State adds additional funding for Indirect Cost

Indirect school district costs (Maintenance, School/Central Administration, Media and Professional Development)

STEP 5 The State deducts the Local 5 Mill Share Amount

The State of Georgia requires that Paulding County levy 5 mills (Local 5 Mill Share) locally to support education and these 5 mills are deducted from QBE Formula Earnings.

STEP 6 The State deducts Austerity Cuts from the District's earnings

As a result of the difficult economic environment, the State of Georgia has identified budget reductions to K-12 Education in Georgia called Austerity Cuts. These State reductions have been assessed since 2002 and are deducted from QBE Formula Earnings

STEP 7 The State adds funding for State of Georgia Categorical Grants

Paulding County currently has State Categorical Grant funding for Transportation and Nursing

Paulding County School District Fiscal Year Budget

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Step 1: Student FTE Count

Step 2: Review Program Weights

Program	Weight
Kindergarten	1.6532
Kindergarten EIP	2.0382
Grades 1-3	1.2859
Grades 1-3 EIP	1.7955
Grades 4-5	1.0358
Grades 4-5 EIP	1.7892
Grades 6-8	1.0281
Middle School	1.1317
Grades 9-12	1.0000
Vocational Lab	1.1907
Remedial	1.3099
Alternative	1.4727
Special Ed Cat I	2.3828
Special Ed Cat II	2.7933
Special Ed Cat III	3.5559
Special Ed Cat IV	5.7624
Special Ed Cat V	2.4532
Gifted	1.6609
ESOL Program	2.5096

Step 3: Step 1 x Step 2 x (1+CCPS T&E Factor) = QBE Direct Instruction

Step 4: State Adds Addt'l Funding

Step 5: Deduct Local 5 Mill Share

Step 6: Deduct Austerity Adjustment

Total QBE Formula Earnings

Step 7: Add Categorical Grants

Total QBE Funding

OFFICIAL Georgia State Department of Education Earnings Sheet						
School System: 710 - Paulding County FY 18 INITIAL A						
Earnings (\$)						
DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL 5 MILLS	STATE FUNDS
Kindergarten Pgm	1,671	9,246,802	130,587	9,377,389	997,574	8,379,815
Kindergarten Early Intr Pgm	172	1,237,800	13,442	1,251,242	133,108	1,118,134
Primary Grade(1-3) Pgm	5,198	23,109,658	446,333	23,555,991	2,505,905	21,050,086
Primary Grd Early Intr(1-3) Pgm	564	3,749,682	48,447	3,798,129	404,048	3,394,081
Upper Elementary Grd(4-5) Pgm	3,334	11,317,328	234,747	11,552,075	1,228,919	10,323,156
UppElem Grd Early Intr(4-5)	447	2,971,822	31,478	3,003,300	319,493	2,683,807
Middle Grade(6-8) Pgm	0	0	0	0	0	0
Middle School(6-8) Pgm	5,742	22,062,841	404,349	22,467,190	2,390,078	20,077,112
High School Gen Educ(9-12)	6,248	19,969,897	709,773	20,679,670	2,199,920	18,479,750
CTAE(9-12) PGM	1,590	5,793,228	521,838	6,315,066	671,802	5,643,264
Students with Disab Cat I	178	1,537,214	44,315	1,581,529	168,244	1,413,285
Students with Disab Cat II	182	1,931,883	23,906	1,955,789	208,056	1,747,733
Students with Disab Cat III	1,125	15,505,225	229,758	15,734,983	1,673,900	14,061,083
Students with Disab Cat IV	214	4,902,321	90,329	4,992,650	531,122	4,461,528
Students with Disab Cat V	530	4,581,416	224,095	4,805,511	511,214	4,294,297
Gifted Student Category VI	1,367	7,898,626	137,931	8,036,557	854,935	7,181,622
Remedial Education Pgm	166	794,598	9,535	804,133	85,544	718,589
Alternate Education Pgm	339	1,622,703	23,873	1,646,576	175,164	1,471,412
Eng Spkrs of Other Lang (ESOL)	69	660,879	3,963	664,842	73,918	620,924
Spec Ed. Itinerant				7,393	786	6,607
Spec Ed. Supplemental Speech				0	0	0
TOTAL DIRECT INSTRU.	20,134	138,923,903	3,326,999	142,250,995	15,133,730	127,126,265
INDIRECT COST						
Central Admin and One Time QBE		3,453,261	443,128	3,896,389	414,501	3,481,888
School Admin		6,881,532	202,777	7,084,309	753,635	6,330,674
Facility M & O			8,681,923	8,681,923	923,560	7,758,363
Sub Total (INDIRECT COST)		10,334,793	9,327,828	19,662,621	2,091,726	17,570,895
MEDIA CENTER PGM		3,366,375	405,562	3,771,937	401,262	3,370,675
20 DAYS ADDITIONAL INSTRUCTION		1,155,492		1,155,492	122,922	1,032,570
STAFF & PROFESSIONAL DEV				655,513	69,734	585,779
PRINCIPAL STAFF & PROF. DEV				10,131	1,078	9,053
MIDTERM HOLD HARMLESS						
Amended Formula Adjustment						(2,974,867)
Charter System Adjustment				0		0
QBE FORMULA EARNINGS		153,780,563	13,062,089	167,515,652	17,820,452	149,720,370
CATEGORICAL GRANTS						
Pupil Transportation Pgm (Includes 90 Drivers and bus replacement funds of 0)				1,384,284		1,384,284
Sparsity - Regular				0		0
Nursing Services				582,010		582,010
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				169,481,946		148,686,664
Education Equalization Funding Grant				27,368,078		27,368,078
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				196,850,061		176,054,742
Charter Commission Admin - State						0
Military Counselors						0
DCH Direct Payment						0
State Commission Charter Supplement				0		0
TOTAL FUNDING ON THIS ALLOTMENT SHEET				196,850,061		176,054,742

Paulding County School District
Fiscal Year Budget

2027

PCSD FY2027 QBE Earnings Sheet

Georgia State Department Of Education
Earnings Sheet for FY 2027

07/31/2026

FY27 Initial Amendment 3--Published

System: 710 - Paulding County

School: ALL

THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$3,253.18

Earnings (\$)										Eamed Positions												
										K12												
DIRECT INSTRUCTIONAL COST	FTE	Salary	Operations	QBE Earnings	LESS LOCAL 5 MILLS	State Funds	Teacher	Subj. Spec	Couns.	Tech. Spec	Supt.	Asst Supt	Prin.	Asst Prin.	Secty.	Acctt.	VT/SW	Psych.	Sp Ed Ldr	Media Center		
Kindergarten	1,440	11,028,680	112,536	11,141,216	1,602,048	9,539,168	96.00	0.00	3.19	1.31												
Kindergarten Early Intervention	348	3,469,966	27,196	3,497,166	502,874	2,994,291	31.64	0.00	0.77	0.32												
Primary Grades 1-3	3,072	19,001,075	263,885	19,264,960	2,770,200	16,494,760	180.71	8.90	6.81	2.79												
Primary Grades 1-3 Early Intervention	2,034	18,805,632	174,721	18,980,353	2,729,304	16,251,049	184.91	5.90	4.51	1.84												
Upper Elementary Grades 4-5	1,837	8,673,445	129,362	8,802,807	1,265,797	7,537,010	79.87	5.32	4.07	1.67												
Upper Elementary Grades 4-5 Early Intervention	1,525	14,069,750	107,391	14,207,141	2,042,912	12,164,229	138.64	4.42	3.38	1.38												
Middle Grades 6-8	0	0	0	0	0	0	0.00	0.00	0.00	0.00												
Middle School 6-8	5,489	29,331,039	386,535	29,717,574	4,273,231	25,444,343	274.45	15.91	12.16	4.98												
High School Grades 9-12	6,421	28,541,677	729,426	29,271,103	4,209,031	25,062,072	279.17	0.00	14.23	5.82												
Vocational Lab 9-12	1,993	10,098,789	654,103	10,752,892	1,546,209	9,206,683	99.65	0.00	4.42	1.81												
Special Education Category 1	179	2,187,566	44,564	2,232,130	320,969	1,911,161	22.37	0.00	0.40	0.16												
Special Education Category 2	261	3,907,831	34,282	3,942,113	566,855	3,375,258	40.15	0.00	0.58	0.24												
Special Education Category 3	1,405	27,221,785	286,901	27,508,686	3,955,604	23,553,082	281.00	0.00	3.11	1.27												
Special Education Category 4	348	11,104,172	146,157	11,250,329	1,617,738	9,632,591	115.33	0.00	0.77	0.31												
Special Education Category 5	580	7,088,203	245,004	7,333,207	1,054,477	6,278,730	72.50	0.00	1.29	0.53												
Gifted - Special Education Category 6	2,819	23,247,281	284,437	23,531,718	3,383,737	20,147,981	234.92	0.00	8.25	2.56												
Remedial	621	4,133,925	35,670	4,169,595	599,566	3,570,029	41.40	0.00	1.38	0.56												
Alternative	348	2,316,594	24,506	2,341,100	336,638	2,004,462	23.20	0.00	0.77	0.32												
ESOL	253	3,522,882	14,532	3,537,394	508,659	3,028,735	36.14	0.00	0.56	0.23												
Special Education Itinerant				10,039	1,444	8,595																
Special Education Supplemental Speech				48,507	6,975	41,532																
TOTAL DIRECT INSTRU.	30,971	227,780,475	3,701,208	231,540,229	33,294,288	198,245,941	2,232.05	40.45	68.65	28.10												
Cent. Admin/ Tch. Sal Incr.		5,909,114	0	5,909,114	849,700	5,059,414					1	6				1	1	12.51	12.80	27.95		
School Administration		9,800,298	212,334	10,012,632	1,439,794	8,572,898							34	51.38	59.85							
Facility M&O			9,229,358	9,229,358	1,327,133	7,902,225																
MEDIA CENTER		4,868,059	426,936	5,294,995	761,392	4,533,603														51.18		
20 Days Additional Instruction		1,584,540		1,584,540	227,849	1,356,691																
Staff & Professional Development				990,720	142,480	848,240																
Principal Staff and Prof. Dev.				13,339	1,918	11,421																
Midterm Hold Harmless				0	0	0																
ONE TIME QBE PAYMENT																						
School Based Literacy Coaches				1,027,973	147,817	880,156																
Charter System Adjustment				0		0	2,232.05	40.45	68.65	28.10	1	6	34	51.38	60.85	1	12.51	12.80	27.95	51.18		
QBE FORMULA EARNINGS	30,971	249,942,486	13,569,836	265,802,900	38,192,301	227,610,599																
CATEGORICAL GRANTS				QBE Earnings	LESS LOCAL 5 MILLS	State Funds	NOTES: 1. Expenditure controls as set forth in O.C.G.A. Section 20-2-167 are reinstated, subject to each district's approved flexibility contract. 2. Health Insurance for Certificated Personnel is funded on a per member per month amount(PMPM) of \$1,935 for an annual funding amount of \$23,220 in QBE under appropriation in FY27(HB974). 3. Teacher Retirement is funded at 22.32% in QBE in FY27(HB974).															
Pupil Transportation Pgm (Includes 90 Drivers and Bus Replacement Funds of 0)				7,736,937		7,736,937																
Sparsity - Regular				0		0																
Nursing Services				727,077		727,077																
Educational Equalization Grant				38,080,698		38,080,698																
Charter Commission /GADOE Admin - State				0		0																
							Total T&E: 106,930,806			Includes T&E : 59,933,526			and HI : 46,997,280									

Local School Administration 2026-2027 School Year

Elementary Schools



Abney Elementary School

- Principal: Kimberly Hembree
- Assistant Principal: Brandon Quinn
- Assistant Principal: Jodie Henson
- EAC: Anna Light



Allgood Elementary School

- Principal: Alan Daws
- Assistant Principal: Jodi Benson
- Assistant Principal: Dana Packer
- EAC: Monica Joseph



Baggett Elementary School

- Principal: Alisha Queen
- Assistant Principal: Thomas Beames
- EAC: Melissa Westmoreland



Burnt Hickory Elementary School

- Principal: Kristi Davis
- Assistant Principal: Benjamin Brooks
- Assistant Principal: Gwyneth Posey
- EAC: Katie Clayton



Crossroads Elementary School

- Principal: Rodney Wilkerson
- Assistant Principal: Kristi Kidd
- EAC: Melissa Maycumber



Dallas Elementary School

- Principal: Tasha Adams
- Assistant Principal: Karen Kirby
- EAC: Jonicia Thurston



Dugan Elementary School

- Principal: Tony Ford
- Assistant Principal: Elizabeth Davis
- EAC: Rhonda Magill



Hiram Elementary School

- Principal: Emily Black
- Assistant Principal: Anjeanetta Cooper
- Assistant Principal: Lisa Brocious
- EAC: Julie Holmes



Hutchens Elementary School

- Principal: Priscilla Smith
- Assistant Principal: Camille Alderman
- EAC: Kimberly Shaw



McGairty Elementary School

- Principal: Jamesa Hodge
- Assistant Principal: Jackie Thomason
- EAC: Beth Becraft



Nebo Elementary School

- Principal: Alicia Jones
- Assistant Principal: Robert Prince
- Assistant Principal: Anna Carter
- EAC: Brittney Joseph



New Georgia Elementary School

- Principal: Kelly Koch
- Assistant Principal: Heather Powers
- EAC: Courtney Osley



Northside Elementary School

- Principal: Lindy Beyea
- Assistant Principal: Betty Gassett
- EAC: Chynna Zimmerman



Panter Elementary School

- Principal: Jacob Griffith
- Assistant Principal: Amy Delaney
- EAC: Laurie Medlock



Poole Elementary School

- Principal: Kelly Davis
- Assistant Principal: Carol Ammons
- EAC: Taylor Stapp



Ragsdale Elementary School

- Principal: Ann Arnold
- Assistant Principal: Mary Cameron
- EAC: Elizabeth McCrary



Roberts Elementary School

- Principal: Tracy Sellars
- Assistant Principal: Jacob Runyon
- Assistant Principal: Heather DeJohn-Mathis
- EAC: Jennifer Wilson



Russom Elementary School

- Principal: Dustin Schularick
- Assistant Principal: Jayson Willis
- Assistant Principal: Gina Zuganelis
- EAC: Angela Barnett



Shelton Elementary School

- Principal: Endea Hudgins
- Assistant Principal: Laura Wallace
- Assistant Principal: Katie Bell
- EAC: Ashley Rusterucci



Union Elementary School

- Principal: Blake Keown
- Assistant Principal: Michelle Kudwa
- EAC: Alecia Pence

Middle Schools



Austin Middle School

- Principal: Inester Jones
- Assistant Principal: Wendy Mace
- Assistant Principal: Alisa Houston
- EAC: Alanna Bowie



Crossroads Middle School

- Principal: Tom Alverson
- Assistant Principal: Malissa Hogan
- Assistant Principal: Michelle Pritchett
- EAC: Dr. Monique Prince



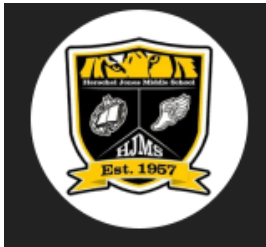
Dobbins Middle School

- Principal: Donna Broyles
- Assistant Principal: Meredith Barnhill
- Assistant Principal: Ronnetta Simpson
- EAC: Jamye Pierce



East Paulding Middle School

- Principal: Lorilyn Harrell
- Assistant Principal: Dannison Curtis
- Assistant Principal: Christopher McAllister
- EAC: Tricia Langford



Herschel Jones Middle School

- Principal: Kim Silas
- Assistant Principal: Jason Yohe
- Assistant Principal: Alvin Payton
- Assistant Principal: Shannon Toler
- EAC: Lorraine Reeves



McClure Middle School

- Principal: Tammy Ponder
- Assistant Principal: Jenette Allen
- Assistant Principal: Jon Goodfriend
- EAC: Alyssa Trapp



Moses Middle School

- Principal: Christopher Davies
- Assistant Principal: Bryce Sellers
- Assistant Principal: Chris Stafford
- EAC: Heather Byrd



Ritch Middle School

- Principal: Christy Carson
- Assistant Principal: Pamela Swiney
- Assistant Principal: Chris Munoz
- EAC: Jennifer Korb



Scoggins Middle School

- Principal: Dustin Skelton
- Assistant Principal: Jason Kinsey
- Assistant Principal: Jennifer Godbout
- EAC: Paula Kennedy



South Paulding Middle School

- Principal: Vladimir Labossiere
- Assistant Principal: Sandra Wood
- Assistant Principal: Robert Jarvis
- EAC: Trina Wheeler

High Schools



East Paulding High School

- Principal: Brad Thomason
- Assistant Principal: Justin Munoz
- Assistant Principal: Angela Johnson
- Assistant Principal: Leslie Ellis
- Assistant Principal: Matthew Hardage
- Assistant Principal: Lynne Watters
- EAC: Andrea Salmon



Hiram High School

- Principal: LaRoyce Sublett
- Assistant Principal: Jeff Wallace
- Assistant Principal: April Byrne
- Assistant Principal: Chad Tittle
- Assistant Principal: Michelle Stubbs
- Assistant Principal: Shannon Williams
- EAC: Kimberely Gray



North Paulding High School

- Principal: Gabe Carmona
- Assistant Principal: Tracy Gaynor
- Assistant Principal: Matthew Dyer
- Assistant Principal: Ben Bredeson
- Assistant Principal: Brian Kane
- Assistant Principal: Julie Speeney
- Assistant Principal: Stephanie Morton
- Assistant Principal: Stephen McClure
- EAC: Kathryn Daniell



Paulding County High School

- Principal: Andy Dorsey
- Assistant Principal: Kevin Thomas
- Assistant Principal: Wendy Bailey
- Assistant Principal: Zachary Romain
- Assistant Principal: Ryan Brady
- Assistant Principal: Karmel Moulder
- EAC: Michelle TaiSee



South Paulding High School

- Principal: Edward Thomas
- Assistant Principal: Cristin Thomason
- Assistant Principal: Chad Mathews
- Assistant Principal: Tameka Weeks
- Assistant Principal: Julian Hicks
- Assistant Principal: Jim McMichen
- EAC: Charlotte Morgan



New Hope Education Center

- Director: Barbara Crutchfield
- Assistant Director: Barbara Mazur



Paulding College and Career Academy (PCCA)

- CEO: Jana Stegall
- Director: Barbara Crutchfield

E-SPLOST VI Information



E-SPLOST NOV. 5 2019

www.paulding.k12.ga.us/planningforthefuture

On Nov. 5, 2019 the voters of Paulding County will be asked to continue the penny sales tax that goes toward constructing new schools, adding classrooms to existing schools, renovating existing facilities, and providing classroom resources and technology for Paulding County students.

WHAT IS E-SPLOST?

- Special Purpose Local Option Sales Tax (Education)
- **NOT A NEW TAX** - An E-SPLOST funding school construction, renovation and improvements has been in place in Paulding since 1997. Voters must approve every five years.
- One-cent sales tax to help fund capital improvements, including debt repayment for prior bond issues.
- Cannot be used for operating expenses, such as salaries or utilities.
- Everyone who makes a purchase in Paulding County contributes to our schools – even those who don't live in Paulding but spend money here.
- E-SPLOST is a consumption tax, not a property tax.

PLANNING FOR THE FUTURE

PROJECTED RECEIPTS

\$113,250,182* (60 Months)

*Collection ceiling, listed on referendum, is \$120 million.

PROPOSED NEW CONSTRUCTION

New Middle School Facility \$32.5 million

Strategic Additions \$4.1 million



PROPOSED RENOVATION PROJECTS

Tentative Projects: \$15.8 million*

- Allgood Elementary School
- Baggett Elementary School
- Dugan Elementary School
- Poole Elementary School
- Austin Middle School

*Includes capital outlay estimated reimbursement

Future Facility Needs/Improvements \$13.8 million

- Continue to monitor growth needs
- Monitor aging facilities

E-SPLOST FACTS

- Because of E-SPLOST, currently no Bond Millage on Paulding property owners' tax bills.
- Without E-SPLOST, current Bond Millage (2019) would be approximately 1.815.

Over 22 years, E-SPLOST has:

- Paid off bond debt, which keeps property taxes lower;
- Purchased land;
- Helped construct 21 new schools;
- Added, renovated, and equipped hundreds of classrooms;
- Funded Technology, Fine Arts, and Athletics
- Helped maintain and renovate existing facilities.

PROPOSED FACILITY IMPROVEMENTS

Technology Enhancements	\$2.5 million
Fine Arts Initiatives	\$1.6 million
• K-5 Music & Visual Arts equipment	
• 6-8 Band, Choral and Visual Arts Equipment	
• 9-12 Band, Choral, Visual Arts Equip. & Performing Arts Center Upgrades	
Physical Education	\$1.4 million
• Tennis courts resurfacing	
• Track resurfacing	
• Gym floor refinishing (elementary/middle)	
Athletic Facilities	\$1.9 million
• Equal distribution for all five high schools	

PROPOSED SAFETY & SECURITY

Upgrades \$6.0 million



- Enclosed connecting corridors (elementary/middle)
- Fire alarms & intercoms

E-SPLOST VII Information

E-SPLOST

NOVEMBER 7, 2023

On November 7th, the citizens of Paulding County will have an opportunity to go to the polls to vote on whether to continue E-SPLOST for five years. The penny sales tax will go toward new school construction, classroom additions, renovations for existing facilities and classroom safety, fine arts and technology upgrades. Citizens are encouraged to research and understand the implications of their vote as the decision made will shape the educational landscape in Paulding County for the next five years.



- Not a new tax. E-SPLOST been in place since 1997.
- Consumption tax, not property tax.
- Anyone who spends in Paulding contributes to schools.
- Cannot be used for operating expenses like salaries.



Over 25 Years E-SPLOST has:

- ✓ Paid down bond debt, which keeps property taxes lower;
- ✓ Purchased land for new school construction; Helped fund the construction of 22 new schools;
- ✓ Helped maintain and update existing facilities with critical renovations;
- ✓ Added and renovated hundreds of new classrooms, and equipped existing classrooms with state-of-the-art technology, fine arts and physical education improvements.

Please Note: With approximately 2 ½ years remaining in SPLOST VI and, if approved, SPLOST VII potentially extending to 2031, collections and the projects they fund could change for a host of reasons. With the exceptions of the referendum requirements (the language of the referendum) and debt service, proposed projects and dollar amounts are subject to change based on evolving conditions.

www.paulding.k12.ga.us/capitalimprovements
planningforthefuture@paulding.k12.ga.us
 Please exercise your right to vote on November 7th.



PROPOSED E-SPLOST VII PROJECTS

"BUILDING ON OUR PROGRESS"

Debt Service

- Retiring previous long-term debt

New Construction

- Proposed New Elementary in NE Paulding
- Proposed New Elementary in South Paulding

Renovations

- Dallas Elementary
- Abney Elementary
- Dugan Elementary
- McClure Middle School
- South Paulding High School

Fine Arts Initiatives

- Theater Stage Floors
- Instrument Refresh
- Acoustical Shells

Athletic Facilities

- Artificial Turf Replacement
- Field Lighting
- Multipurpose HS Buildings with M/F Dressing Rooms

Campus Improvements

- On-Campus Paving
- Gym Floor Refinishing (recurring)
- ES Playground Enhancements

Safety/Security

- Safety/Security Upgrades
- Access Control
- Strategic Fencing
- Crosswalks
- Camera System Upgrades

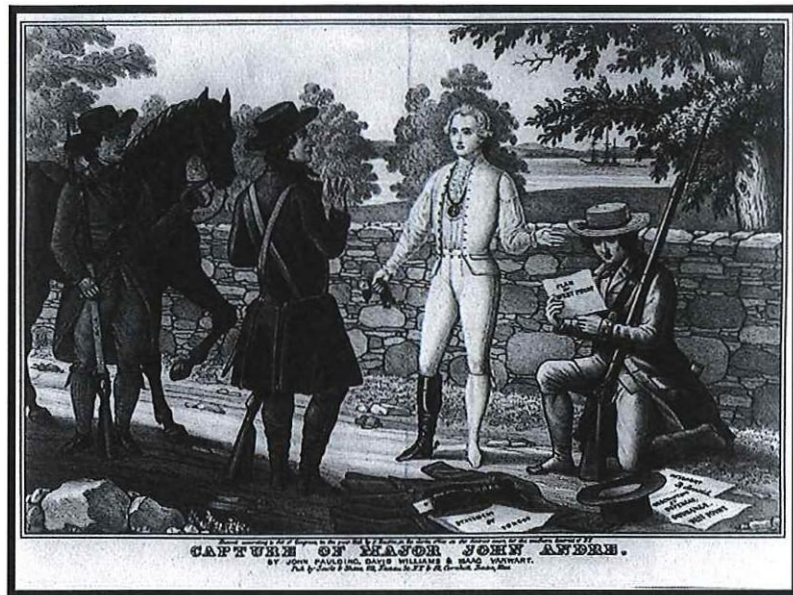


History of Paulding County

The Beginning:

Paulding County was founded on December 3, 1832, as Georgia's 89th county. Paulding County is named after John K. Paulding, a Revolutionary War hero, who captured the British spy Major John Andre. Major Andre was an accomplice to Benedict Arnold in the attempted surrender of the fort in West Point, New York to the British Army.

Paulding County was one of ten counties that formed Cherokee County. On December 3, 1832, an act of the Georgia General Assembly separated Cherokee County into Union, Murray, Lumpkin, Gilmer, Forsyth, Floyd, Cobb, Cherokee, Cass (now known as Bartow), and Paulding. Van Wert became the county seat. Van Wert was named after Isaac Van Wert, another Revolutionary War soldier who participated in the capture of Major John Andre.



In the Gold Lottery of 1832, Paulding County was separated into forty-acre "gold lots." People came from other parts of Georgia and other states to seek gold; however, many were not successful. Some of the immigrants remained in the county for agricultural purposes thus farming became the main occupation for Paulding County. Primary crops grown in Paulding County were cotton, corn, wheat and tobacco. Although the Removal Act was passed in 1830, most Cherokee Indian tribes that had inhabited much of Georgia did not leave Paulding County until 1838 on the Trail of Tears.

Between 1832 and 1874, parts of Paulding were annexed into Carroll, Cobb, Polk, and Douglas counties. On December 20, 1851, a section of Paulding was used to form Polk County, and the county seat of Van Wert was included in Polk County. Dallas became Paulding County's new seat in 1851. Dallas is named after George Mifflin Dallas, Vice President of the United States under James Polk. On May 14, 1852, Dallas was founded on land deeded from Garrett H. Spinks and became incorporated in 1854. Paulding County has two other incorporated cities, Hiram and Braswell.

Our Courthouse:

The first two courthouses of Paulding were built in the county seat of Van Wert. In 1854, Paulding County purchased land to build another courthouse in the county seat of Dallas. In 1892, the new courthouse was constructed. The building has been renovated several times throughout the years. The George T. Bagby Annex building was constructed in 1990. In 2008, the new Watson Government Complex opened and was dedicated to the Watson family. The new site is located at Constitution Boulevard in Dallas. The complex is the location of the courthouse and the administration offices for Paulding County.



The Civil War & Other Happenings:

Paulding County is well known for its role in the Civil War. In 1864, Union General William T. Sherman planned to take over Dallas to control the traffic on the county roads that led to larger cities such as Atlanta and Kennesaw. Confederate General Joseph Johnson

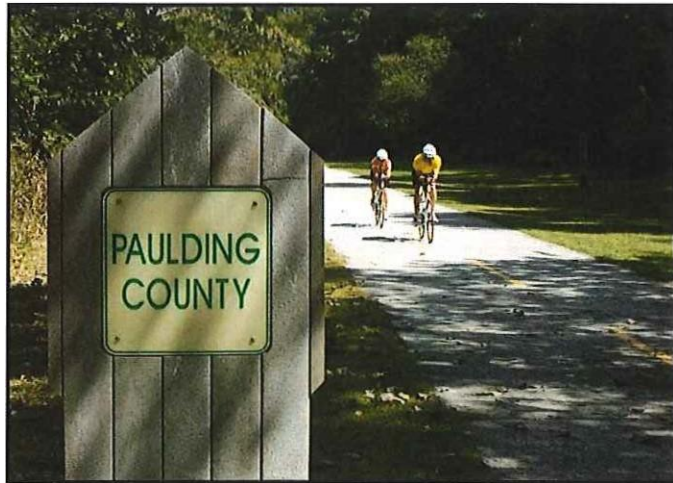
commanded his troops to stop the Union from the attempted take-over. Because of the Union's attempt to control part of Paulding County, three battles took place at New Hope Church, Dallas and Pickett's Mill. The battles delayed Sherman's attack on Atlanta. Paulding County's historic Henderson House served as the Union headquarters. Today, Pickett's Mill is one of the best-preserved Civil War sites in the nation.

After the reconstruction period, Paulding County began to flourish. Construction of the Southern and Seaboard Railroads began in 1882. Paulding County was also introduced to the textile industry at this time. Both industries played a great role in the growth of the county. Along with the introduction of the railroad and the textile industry, Paulding County's first newspaper was introduced, The Dallas New Era.

On October 18, 1903, "Ole 88" Engine 345, jumped the tracks and tore down part of the Pumpkinvine Creek Trestle. Pumpkinvine Creek Trestle, which was originally built in 1901, was rebuilt after the accident. The trestle is over 750 feet long and towers 126 feet above Pumpkinvine Creek. The trestle was restored in 1999 and now serves as part of the Silver Comet Trail.

On April 4, 1977, Southern Airways Flight 242 departed from Huntsville, Alabama traveling to Atlanta. The flight crew was advised of the presence of thunderstorms and possible tornadoes along their route prior to their departure. The flight crew had flown that same route from Atlanta earlier in the day and only encountered mild turbulence and light rain. During the flight, the weather intensified. The aircraft entered a thunderstorm cell and encountered excessive amounts of water and hail. The windshield was damaged by hail. Due to the massive amounts of water ingested, both engines failed.

The pilots executed an emergency landing on State Route 92, also known as Highway 381 or Dallas-Acworth Highway, located in the New Hope Community. When landing, the aircraft collided with a gas station/convenience store and several other structures. The flight crew and sixty-two passengers aboard the aircraft died including eight people on the ground. Twenty-one passengers including both flight attendants survived.



The famous Silver Comet Trail, which runs through parts of the county, was originally a railroad. The trail is named after the Silver Comet Locomotive. The locomotive was a passenger train with dining and sleeping amenities. In 1992, The Georgia Department of Transportation purchased the abandoned railway from CSX. The land was purchased with the intentions of it becoming a transit extension but currently the land is being used as a trail for Paulding, Cobb, and Polk Counties. Construction on the trail began in Smyrna in 1998 and was completed in 2008 in Anniston, Alabama. The Silver Comet Trail is perfect for walking, biking, rollerblading, dog walking and horse riding.

Glossary and Exhibits

Glossary

This glossary contains definitions of terms necessary for a common understanding of the *PCSD Budget Book*. Some of these definitions are not primarily financial accounting terms but have been included due to their significance to the accounting and budgeting process. The glossary is arranged alphabetically with appropriate cross-referencing where necessary.

AD VALOREM TAXES

Taxes levied on the assessed valuation (less exemptions) of real and personal property, including automobiles.

AMERICAN RESCUE PLAN (ARP) ACT

The American Rescue Plan (ARP) Act was signed into law by President Joe Biden on March 11, 2021, to speed up the United States recovery from the economic and health effects of the COVID-19 pandemic and the ongoing recession. ARP ESSER funds will allow SEAs (State Educational Agencies) to take additional steps to safely reopen schools for in-person instruction and keep them open, and to address the disruptions to teaching and learning resulting from the pandemic. At the state level, ARP funds will be used to address lost learning opportunities, remove barriers to learning, and personalize supports for students, schools, and educators.

APPROPRIATION

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

APPROPRIATION CONTROL

The control or management of a school district's business affairs in accordance with an approved budget and with a responsibility to keep expenditures within authorized amounts.

See also BUDGETARY CONTROL.

AUSTERITY

Measures taken by government to reduce expenditures in an attempt to shrink a growing budget deficit.

BALANCE SHEET

A summarized statement, as of a given date, of the financial position of a local education agency per fund and/or all funds combined showing assets, liabilities, reserves and fund balance.

The Paulding County Board of Commissioners (BOC)

The tax levying authority in Paulding County.

BOARD OF EDUCATION (DISTRICT)

The elected or appointed body which has been created according to State law and vested with responsibilities for educational activities in a given geographical area. These bodies are sometimes called school boards, governing boards, boards of directors, school committees, school trustees, etc. This definition relates to the general term and covers State boards, intermediate administrative unit boards, and local basic administrative unit boards.

BOND

A written promise, generally under seal to pay a specified sum of money, called the face value, at a fixed time in the future, called the maturity date, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

BONDED DEBT

The part of the school district debt which is covered by outstanding bonds of the District. This type of debt is sometimes called "Funded Debt."

BONDS ISSUED

Bonds sold to a holder, to whom the issuer is indebted.

BUDGET

A budget is a plan of financing operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect. The third part consists of schedules supporting the summary. These schedules show in detail the proposed expenditures and means of financing them together with information as to past years' actual revenues and expenditures and other data used in making the estimates.

BUDGET ADJUSTMENT (AMMENDMENT)

An administrative procedure used to revise a budgeted amount after the Annual Budget has been adopted by the Board of Education and approved by the State Board of Education.

BUDGETARY CONTROL

Budgetary Control refers to the management of the business affairs of the school district in accordance with an approved budget. Budget managers have a responsibility to keep expenditures within the authorized amounts.

See also APPROPRIATION and POSITION CONTROL.

CAPIAL ASSET

Capital Assets are items owned by the Paulding County School District such as land, buildings, equipment and other that are used over a period of time to provide service to the organization and the organization community. Capital assets may be used to produce goods or to repair, maintain or construct other assets.

CAPITAL BUDGET

The capital budget is a plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget. If a Capital Program is in operation, it will be the first year thereof. A Capital Program is sometimes referred to as a Capital Budget.

See also CAPITAL PROGRAM.

CAPITALIZATION

A process of defining the value or threshold used to determine whether an item will need to be recorded as expenditure or kept as a fixed asset.

CAPITAL OUTLAYS

Expenditures which result in the acquisition of or addition to fixed assets.

CAPITAL PROGRAM

A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

CAPITAL PROJECTS

Capital Projects are those that result in the acquisition or construction of land, buildings and related improvements.

CAREER & TECHNICAL EDUCATION (CTAE)

Career & Technical Education programs provide students opportunities to apply mathematics, science and communication competencies in laboratory and occupational settings that develop specific technical skills applicable in broad concentration areas.

CHART OF ACCOUNTS

A list of accounts systematically arranged, applicable to a specific concern, listing account names and numbers, if any. A chart of accounts, accompanied by descriptions of their use and of the general operation of the books of accounts, becomes a classification or manual of accounts: a leading feature of a system of accounts.

CONTINGENCY

Amount of money set aside for emergency school needs during the year.

CONTRACTED SERVICES

Contracted Services are a type of expenditure that includes labor, material and other costs for services rendered by personnel who are not on the payroll of the local education agency.

CORONAVIRUS, AID, RELIEF AND ECONOMIC SECURITY (CARES) ACT

Passed by Congress and signed into law by President Trump on March 27, 2020. The funding provides flexibility for states to respond to the COVID-19 emergency in K-12 schools. Funds to local school districts may be used for coronavirus response activities, such as planning for and coordinating during long-term school closures, purchasing educational technology to support online learning for all student, and additional activities authorized by federal elementary and secondary education laws.

CORONAVIRUS RESPONSE AND RELIEF SUPPLEMENTAL APPROPRIATIONS (CRRSA) ACT

The Coronavirus Response and Relief Supplemental Appropriation (CRRSA) Act signed into law by President Donald Trump on December 27, 2020, provides an additional \$54.3 billion for an ESSER II fund. Following the same distribution as the CARES Act, which is based on the share of ESEA Title I, Part A funds follows the same use for coronavirus-response activities. Planning for and coordinating activities that address learning loss, preparing schools for reopening, testing, repairing, upgrading projects to improve air quality in school buildings, and additional activities authorized by federal elementary and secondary education laws are continually permitted.

COST PER PUPIL

By dividing a monetary amount by an enrollment number, can be normalized across schools and districts in order to determine relative efficiencies. Possible measures can include budget or expenditure data for a given period of time, or a pupil unit of measure such as daily membership or daily enrollment.

COUPON RATE

A coupon rate is the yield paid by a fixed-income security; a fixed-income security's coupon rate is simply the annual coupon payments paid by the issuer relative to the bond's face or par value. The coupon rate is the yield the bond paid on its issue date.

CTAE

Career Technical Agricultural Education; 17 Georgia Career Clusters with over 130 career pathway course offerings to prepare students for future career opportunities, apprenticeships, or military.

DEBT

A debt is an obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants and notes, etc.

DEBT LIMIT

The debt limit is the maximum amount of gross or net debt that is legally permitted.

DEBT SERVICE

Interest and principal payments associated with the issuance of bonds.

DELINQUENT TAXES

Delinquent taxes are those that remain unpaid on or after the date on which a penalty for non-payment is attached.

Digital Learning

Instruction provided in a blended or alternative platform to engage students.

DIVISION (DEPARTMENT)

A division is a major administrative component of the school system that indicates overall management responsibility for an operation or a group of related operations within a functional area.

EAC

Evaluation and Assessment Coordinator

ELEMENTARY SCHOOL

A school classified as elementary by state and local statutes or practices and composed of kindergarten through grade five.

EMPLOYEE BENEFITS (FRINGE)

Amount paid by the school system on behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are, in a sense, overhead payments. They are fringe benefit payments, and while not paid directly to employees, are part of the cost of salaries and benefits. Examples include: (a) group health or life insurance, (b) contribution to employee retirement, (c) Social Security and (d) Worker's Compensation.

ENGLISH FOR SPEAKERS OF OTHER LANGUAGES (ESOL)

A program that provides English instruction for students whose first language is one other than English.

ESEP

Exceptional Students Education Program

ESSER

Elementary and Secondary School Emergency Relief funding

EXPENDITURES

This includes total charges incurred, whether paid or unpaid, for current expense, capital outlay and debt service.

FISCAL PERIOD

Any period at the end of which a local education agency determines its financial position and the results of its operations. The period may be a month, a quarter, or a year, depending upon the scope of operations and requirements for managerial control and reporting purposes.

FISCAL YEAR (FY)

A twelve-month period of time to which the annual budget applies and at the end of which a local education agency determines its financial position and their results of its operations. For Paulding County School District this period is July 1 through June 30.

FRINGE BENEFITS

Total employers share of F.I.C.A. taxes, hospitalization, dental, disability, worker's compensation, unemployment and retirement contributions made on behalf of employees.

See also EMPLOYEE BENEFITS.

FULL-TIME EQUIVALENT – EMPLOYEE (FTE)

The amount of employed time required in a part-time position expressed in proportion to that required in a full-time position, with 1.0 representing one full-time position. It is derived by dividing the amount of employed time in the part-time position by the amount of employed time required in a corresponding fulltime position.

FULL-TIME EQUIVALENT – STATE FUNDING (FTE)

Local school systems in Georgia must report enrollment at least twice during the school year for funding purposes. This reporting reflects the school day being divided into six parts (periods). The student is counted six times, according to which programs he or she participates in during the day.

Each student is counted for each one-sixth of the school day for the eligible program in which he or she is enrolled. The resulting total, when divided by six, is known as the full-time equivalent (FTE) program count. An average of three reported counts are used in the funding formula.

See also QUALITY BASIC EDUCATION.

FUNCTION¹⁵

Function is an accounting term relating to both the budget and the financial report. A “function” is a grouping of activities being performed for which salaries and other types of direct costs are expended and accounted. Functions and sub functions consist of activities which have somewhat the same general operational objectives. Furthermore, categories of activities comprising each of these divisions and subdivisions are grouped according to the principle that the activities should be combinable, comparable, relatable and mutually exclusive. Both the budget and the financial reports group activities within “functions.”

INSTRUCTION (1000)

Instruction includes activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process. Note: Counselors and Technology Specialists funded through QBE are allowable charges to this function for expenditure control purposes.

PUPIL SERVICES (2100)

Activities designed to assess and improve the well-being of students and to supplement the teaching process. Activities include guidance, counseling, testing, attendance, social work, health services, etc. Also include supplemental payments for additional duties such as coaching or supervising extracurricular activities.

IMPROVEMENT OF INSTRUCTIONAL SERVICES (2210)

Technical and logistical support activities designed to aid teachers in developing the curriculum, preparing and using special curriculum materials, and understanding the various techniques that stimulate and motivate students. These services facilitate, sustain, and enhance instruction techniques. Includes costs associated with technology personnel (Technology Specialists), contracted support services, systems planning and analysis, systems application development, network support services, and other technology-related costs that relate to the support of instructional activities. Effective FY 2018 – All Instructional Staff Training (professional development) costs will be reported using Function 2213. Training and professional development for other, non-instructional employees should be reported in their respective functions.

¹⁵ Georgia DOE Chart of Accounts, 6/14/21

INSTRUCTIONAL STAFF TRAINING (2213)

Activities associated with the professional development and training of instructional personnel. These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of instructional personnel. Training that supports the use of technology for instruction should be included in this code. The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should be captured in this function code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors. It should be noted that the salary of a teacher who is attending training would still be reported in function 1000.

EDUCATIONAL MEDIA SERVICES (2220)

Activities concerned with directing, managing and operating educational media centers. Included are school libraries, audio-visual services and educational television.

FEDERAL GRANT ADMINISTRATION (2230)

Activities concerned with the demands of Federal Programs grant management. Federal Indirect Cost Charges should continue to be charged to 2300-880.

GENERAL ADMINISTRATION (2300)

Activities concerned with establishing and administering policy for operating the LUA (Local Education Agency). These include the activities of the members of the Board of Education. Local activities in interpretation of the laws and statutes and general liability situations are charged here, as are the activities of external auditors. Also recorded here are activities performed by the superintendent, administrative support personnel and deputy, associate, or assistant superintendent having overall administrative responsibility.

SCHOOL ADMINISTRATION (2400)

Activities concerned with overall administrative responsibility for school operations. Included are activities of principals, assistant principals, full time department chairpersons and clerical staff.

SUPPORT SERVICES – BUSINESS (2500)

Activities concerned with the fiscal operation of the LUA, including budgeting, financial and property accounting, payroll, inventory control, internal auditing and managing funds. Also included are purchasing, warehouse and distribution operations, and printing, publishing and duplicating operations.

MAINTENANCE AND OPERATION OF PLANT SERVICES (2600)

Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools. Property insurance expenditures are recorded in this function.

SCHOOL SAFETY AND SECURITY (2660)

Activities concerned with maintaining a safe and secure environment for students and staff. Include costs associated with security plan development and implementation, security monitoring devices, security personnel, security equipment, school crossing guards, school fire alarm and other monitors, and other costs incurred in an effort to ensure the basic security and safety of students and staff. Effective beginning FY 2025.

STUDENT TRANSPORTATION SERVICE (2700)

Activities concerned with the conveyance of students to and from school and trips to school activities. These activities include supervision of student transportation, vehicle operation, servicing and maintenance, bus monitoring and traffic direction. Transportation insurance expenditures are charged to this function.

SUPPORT SERVICES – CENTRAL (2800)

Central Office activities other than general administration and business services. Included are personnel services, data processing services, strategic planning including research, development and evaluation on a system-wide basis; and public relations activities, such as writing, editing and other preparation necessary to disseminate information to students, staff and the general public.

OTHER SUPPORT SERVICES (2900)

All other support services not properly classified elsewhere in the 2000 series.

SCHOOL NUTRITION PROGRAM (3100)

Activities concerned with providing food to students and staff in a school or LUA. This service area includes the preparation and serving of regular and incidental meals or snacks in connection with school activities and delivery of food. Activities should be recorded in Fund 600 (School Nutrition Program) except when paid by federal funds from fund 100 on behalf of the food service operation due to a shortage of funds or by special arrangement.

ENTERPRISE OPERATIONS (3200)

Activities that are financed and operated in a manner similar to private business enterprises - where the intent is to recover costs through user charges. Examples: LUA operated bookstore, cannery or freezer plant operation, stadium operation, etc.

COMMUNITY SERVICES OPERATIONS (3300)

Activities concerned with providing community services to students, staff or other community participants. Examples of this function would be the operation of a community swimming pool, a recreation program for the elderly, a child care center for working mothers, etc.

FACILITIES ACQUISITION AND CONSTRUCTION SERVICES (4000)

Activities concerned with the acquisition of land and buildings; renovating buildings; the construction of buildings and additions to buildings, initial installation or extension of service systems and other build-in equipment; and improvements to sites.

OTHER OUTLAYS (5000)

Outlays which cannot be properly classified as expenditures, but require budgetary or accounting control. Transfers to other funds are recorded as 5000-930.

DEBT SERVICE (5100)

Outlays to retire the long-term debt (obligations in excess of one year) of the LUA. Included are payments of principal, interest and paying agents' fees. Interest on current loans (repayable within one year) is charged to function 2500.

FUND

A fiscal and accounting entity which is comprised of a self-balancing set of accounts that reflect all assets, liabilities, equity, revenue and expenditures (or expenses) necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for purposes of legal compliance, different natures of the activities performed, measurement of different objectivities and to facilitate management control.

FUND BALANCE

Fund Balance refers to the excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over the liabilities, reserves and appropriations for the period.

FUND BALANCE – UNASSIGNED

That portion of the excess funds which has no legal commitments or formal designations by the Board for future funding needs.

FUND, CAPITAL PROJECTS

The Capital Projects Fund is used to account for all resources used for acquiring capital sites, buildings, and equipment as specified by the related bond issue. Capital project funds are designated to account for acquisition or construction of capital outlay assets which are not acquired directly by the general fund, special revenue funds or enterprise funds. Capital project funds have been developed to account for the proceeds of a specific bond issue and revenue from other possible sources which are designated for capital outlay, i.e., for land, buildings and equipment.

FUND, DEBT SERVICE

The fund used to finance and account for payment of principal and interest on all long-term general obligation debts. Debt service funds are used to accumulate resources over the outstanding life of the bond issue in an amount equal to the maturity value. Cash of the debt service may be invested in income producing securities which are converted back into cash at the maturity date for use in retiring bonds.

FUND, GENERAL

The fund used to finance the ordinary operations of the education agency. It is available for a legally authorized purpose and consists of money not specifically designated for some other particular purpose.

FUND, SPECIAL REVENUE

A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes.

FUND, FIDUCIARY

The fund used to account for money and property held in trust by a school system for individuals, government entities, or non-public organizations. A Trust Fund is usually in existence over a longer period of time than an Agency Fund. Primarily, Agency Funds function as a clearing mechanism for cash resources collected by the District held for a short period and then disbursed to authorized recipients.

GaDOE

Georgia Department of Education

GENERAL OBLIGATION BONDS

Bonds issued to finance major projects with resources from tax collection to repay debt. The full faith, credit and taxing power of the government back this type of bond.

GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP)

A system of uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

Georgia State Financing and Investment Commission (GSFIC)

The State's premier resource for financial and construction management services.

GOLD Grant (Georgia Outdoor Learning Demonstration) Grants

Fund 100. Revenue Source 3800. State Funds. This grant will provide professional learning to teachers, improvements to outdoor learning spaces, supplies procured, and field trips provided to increase student engagement.

GRANT

Contribution of either money or material goods given by a contributing unit (public or private) to another receiving unit and for which the contributing unit expects no repayment. Grants may be for a specific or general purpose.

HIGH SCHOOL (SECONDAY EDUCATION)

A school classified as high school by state and local statutes or practices and composed of grades nine through twelve.

INTER-FUND TRANSFERS

Amounts transferred from one fund to another fund.

IDEA

Individual with Disabilities Act – education law that offers supplemental funding for services to students with very specific educational disabilities.

JROTC

The U.S. Army Junior Reserve Officers' Training Corps (JROTC) is one of the largest character development and citizenship programs for youth in the world. The National Defense Act of 1916 established organized JROTC programs at public and private educational institutions.

KINDERGARTEN

A group or class that is organized to provide educational experience for children for the year immediately preceding the first grade and conducted during the regular school year.

KPI (Key Performance Indicator)

A quantifiable measure of performance over time for a specific objective.

L4GA

Literacy for Learning, Living and Leading. Collaborative grant for PK-12 reading development.

LAPSE

A lapse is the difference between budgeted revenue and expenses and actual revenue and expenses.

LOCAL EDUCATION AGENCY (LEA)

As defined by the Elementary and Secondary Education Act, a Local Education Agency is a public board of education or other public authority legally constituted within a State for either administrative control or direction of, or to perform a service function for, public elementary schools or secondary schools in a city, county, township, school district, or other political subdivision of a State, or for a combination of school districts or counties that is recognized in a State as an administrative agency for its public elementary schools or secondary schools.

LEVY

(Verb) To impose taxes or special assessments or (noun) the total of taxes or special assessments imposed by a governmental unit.

MAINTENANCE & OPERATIONS (M&O)

Refers to the cost associated with the maintenance and operations of the school district.

MIDDLE SCHOOL (PRIMARY EDUCATION)

A school classified as middle by state and local statutes or practices and composed of grades six through eight.

MILLAGE RATE

The ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value established by the governing authority each fiscal year.

A millage rate may be levied for the maintenance and operation of the school district (M&O millage) or to fund debt service (Bond millage).

A mill is equal to \$1 for each \$1000 of taxable property value.

MODIFIED ACCRUAL BASIS

The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under this basis, revenues and other financial resources are recognized when they accrue, that is when they become both “measurable” and “available” to finance expenditures of the current period. Expenditures are recognized when the fund liability is incurred.

Net Digest

The Paulding County Tax Assessor’s summary of the projected taxable value of all commercial, industrial and residential property in the school district less exemptions and rollbacks.

Net Digest Per Student (NDPS)

The Paulding County Tax Assessor's summary of the projected taxable value of all commercial, industrial and residential property in the school district divided by the number of students enrolled in Paulding County School District.

OBJECT

An accounting term used to describe the service or commodity obtained as a result of a specific expenditure or to describe a specific revenue source.

ORIGINAL BUDGET

Original budget adopted by the governing body before any budget adjustments.

Other Sources (Uses)

Transfers In and Transfers Out in financial reporting. See definitions below.

PAYROLL COSTS

All costs covered under the following objects of expenditures: Certified Salaries, Classified Salaries and Employee Benefits.

PERSONNEL COSTS – FULLY LOADED

Personnel Costs are expenditures for salaries, fringe benefits, etc.

PER PUPIL (ALLOTMENT)

The per pupil allotment is an allotment to each school for materials and supplies based on the quantity and characteristics of those pupils.

PER PUPIL (EXPENDITURE)

This refers to expenditures for a given period of time divided by a pupil unit of measure.

POSITION CONTROL

The control or management of a school district's personnel allotments in accordance with an approved budget and with a responsibility to keep expenditures within authorized amounts.

PROGRAM

In budgeting, a program refers an effort to accomplish a specific objective or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained per program.

PROGRAM WEIGHTS

Since different programs vary in their cost to operate, each of the nineteen (19) QBE programs is assigned a different program weight. These weights reflect the cost of teachers, paraprofessionals and other instructional personnel; instructional materials; facility maintenance and operation (M&O) costs; media center personnel and material costs; school and central office administration costs and staff development.

See also QBE.

QUALITY BASIC EDUCATION ALLOTMENTS (QBE)

Funds are allotted by the State on the basis of “Weighted” FTE (Full-time Equivalent students) to the local school system. The following are nineteen (19) programs of allotment under QBE:

1. Kindergarten (EIP)
2. Grades 1 - 3 (EIP)
3. Grades 4 - 5 (EIP)
4. Kindergarten
5. Grades 1 – 3
6. Grades 4 – 5
7. Grades 6 – 8
8. Grades 9 – 12
9. HS Vocational Lab
10. English for Speakers of Other Languages (ESOL)
11. Middle School Program
12. Persons with disabilities: Category I
13. Persons with disabilities: Category II
14. Persons with disabilities: Category III
15. Persons with disabilities: Category IV
16. Persons with disabilities: Category V
17. Intellectually Gifted Students: Cat VI
18. Remedial Education
19. Alternative Education
20. ESOL

QBE – MID-TERM ADJUSTMENT

Because the QBE formula is based on FTE counts which are taken primarily in the previous school year, there will be a need to adjust the total allotment as more recent counts become available. If the more recent counts result in an increase in funds needed, the State Board will request the additional funds from the General Assembly.

REIMBURSEMENT

Cash or other assets received as a repayment of the cost of work or services performed or of other expenditures made for or on behalf of another governmental unit or department, or for an individual, firm or corporation.

RESERVE FOR GROWTH (CONTINGENCY)

An amount reserved by the Board to accommodate student growth beyond projections and state compliance situations.

REVENUE

Additions to the assets of a fund that are made available to finance the fund's expenditures during a fiscal period.

ROLLBACK

A rollback is a reduction in the millage tax rate to offset any increased revenue resulting from property re-evaluation.

RTI

Response to Intervention: multi-tier approach to early identification and support of students with learning and behavior needs.

SALARIES

This includes expenditures for hourly, daily and monthly salaries including overtime pay and sick pay.

SOURCE OF FUNDS

This dimension identifies the expenditure with the source of revenue, i.e., local, state, federal and others.

SPECIAL EDUCATION

Consists of direct instructional activities designed to deal mainly with the following pupil exceptionalities: the physically handicapped, the emotionally and/or socially handicapped, the culturally handicapped (including compensatory education), the mentally retarded, and the mentally talented and gifted.

SPECIAL PURPOSE LOCAL OPTION SALES TAX FOR EDUCATION (E-SPLOST)

Authorized by the State of Georgia and then "opted-in" by local governments, an E-SPLOST is a 1% sales tax voted on and approved by citizenry to be used by that government.

STATE HEALTH BENEFIT PLAN

The cost of employee health insurance is determined on an annual basis by the State Personnel Board.

STEM

An approach to learning and development that integrates the areas of science, technology, engineering and mathematics.

STEP INCREASE

A scheduled annual increase to an eligible employee's salary based on pay grade and performance reviews. A step increase may be withheld from employees based on poor evaluations. A step increase is distinct from a salary raise which is determined for all or groups of employees by the Board.

Strategic Waiver School System (SWSS)

Contract between state and county for student achievement accountability. Provides flexibility from state board rules.

STUDENT-ACTIVITY FUNDS

Services for public school pupils, such as entertainment, publications, clubs, band, and orchestra, that are managed or operated by the student body under the guidance and direction of an adult and are not part of the regular instructional program.

TAX DIGEST

The Paulding County Tax Assessor's summary of the projected taxable value of all commercial, industrial and residential property in the school district.

TEACHER ALLOTMENT

The teachers are allotted to each school on the basis of active enrollment. The formula used for allocations meet the provisions of the State Board of Education and accrediting standards.

TEACHER RETIREMENT SYSTEM (TRS)

The Georgia Teacher Retirement System is a cost-sharing multiple-employer public employee retirement system. The participation of all teachers and certain other designated employees is mandated by statute. The TRS is funded through a combination of employee, employer, and State contributions.

TITLE AD VALOREM TAX

Vehicles purchased on or after March 1, 2013 and titled in Georgia are exempt from sales and use tax and the annual ad valorem tax. Instead, these vehicles are subject to a one-time title ad valorem tax that is based on the value of the vehicle.

Title I

Elementary schools receive federal funding to be applied to additional services, support, and resources in support of enabling disadvantaged students.

Title II

Supporting effective instruction grant for development of teachers.

Title IV

Student Support and Academic Enrichment grant to improve school environment conditions to support learning.

TRAINING AND EXPERIENCE (T&E)

This is a measure representing the combination levels of training and experience held by an employee. This measure is used to augment the base state funding levels.

Transfers-In

Amounts transferred from another fund.

Transfers-Out

Amounts transferred to another fund.

VOCATIONAL PROGRAM

A program offered for the primary purpose of offering education and training in one or more semi-skilled, skilled, or technical occupations.

WEIGHTED FULL-TIME EQUIVALENT (WFTE)

The result of FTE counts times the State-assigned program weight for each of the nineteen (19) QBE programs.

WORKING BUDGET

An increase or decrease to the Original Budget amount as adopted by the Board.