



PAULDING COUNTY SCHOOL DISTRICT

AUGUST 2026 GENERAL FUND FINANCIAL UPDATE

Engage. Inspire. Prepare.

Student success for ALL starts with a passion for effective stewardship of taxpayer dollars. The budget is the catalyst for creating safe schools and engaging environments, where students are engaged, inspired, and prepared for their future – a place where students can thrive.

For Budget Ideas or Feedback please visit our Website (see Budget Ideas) or email us at Budget@Paulding.k12.ga.us

As presented on:
10.13.2026

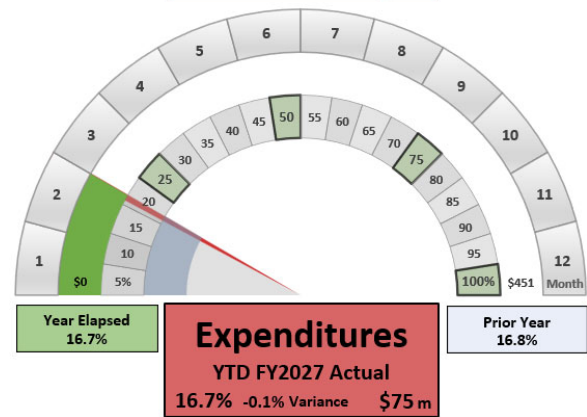
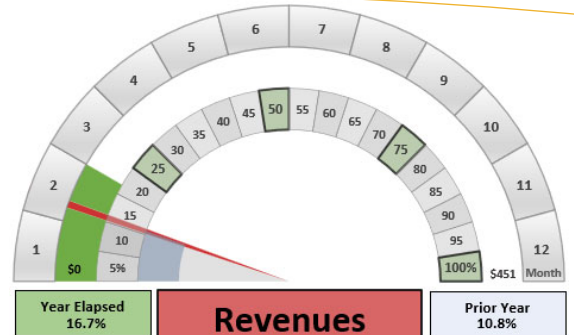
General Fund Financial Update

Budget. Amended expenditure budget of \$450.6 million, an increase of \$0.1 million or 0.0%.

Revenue. YTD revenue of \$50.5 million or 11.2% of the annual budget, resulting in a variance to budget of -\$24.6 million or -5.5%.

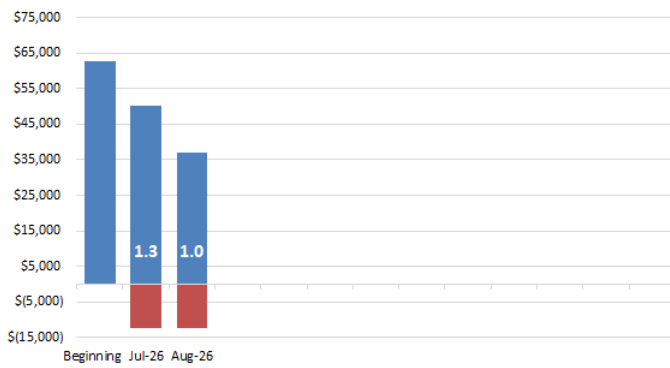
Expenditures. YTD expenditures of \$75.4 million or 16.7% of the annual budget, resulting in a variance to budget of -\$0.3 million or -0.1%.

Fund Balance. YTD expenditures exceed revenue \$24.9 million and, after other sources and uses, fund balance decreased \$24.9 million to \$38.2 million or \$37.0 million unassigned.



Paulding County School District								
Statement of Revenues, Expenditures and Changes in Fund Balance - General Fund								
For the Month and Year-to-Date Ended August 2026								
(in thousands)	Budget			Actual		16.7% Year Elapsed		
	Original ¹	Amended ²	Variance	August	Year-to-Date	% YTD to Budget	\$ Variance to Budget	
Revenue:								
Local Taxes	\$ 169,611	\$ 169,611	\$ -	\$ 1,632	\$ 3,354	2.0%	\$ (24,915)	
Other Local Sources	2,456	2,456	-	239	762	31.0%	353	
State Sources	278,398	278,518	120	23,278	46,408	16.7%	(12)	
Total Revenue	450,465	450,585	120	25,149	50,524	11.2%	(24,573)	
Expenditures:								
Instruction	289,083	289,109	(26)	24,411	48,714	16.8%	(529)	
Pupil Services	29,577	29,606	(29)	2,594	4,968	16.8%	(34)	
Improvement of Instruction	19,832	19,661	171	1,579	3,135	15.9%	142	
Instructional Staff Training	497	668	(171)	10	16	2.4%	95	
Educational Media Services	7,025	7,025	-	577	1,154	16.4%	17	
General Administrative	2,115	2,115	-	422	619	29.3%	(266)	
School Administrative	28,123	28,097	26	2,309	4,383	15.6%	300	
Business Services	3,536	3,536	-	318	1,067	30.2%	(478)	
Maintenance	27,475	27,446	29	2,423	4,700	17.1%	(126)	
School Safety & Security	6,619	6,619	-	497	1,237	18.7%	(134)	
Transportation	27,703	27,823	(120)	1,945	4,031	14.5%	606	
Central Support Services	8,667	8,667	-	518	1,354	15.6%	91	
Other Support Services	211	211	-	2	3	1.4%	32	
Total Expenditures	450,465	450,585	(120)	37,605	75,381	16.7%	(284)	
Revenue Over (Under) Expend.	0	0	0	(12,456)	(24,857)		(24,858)	

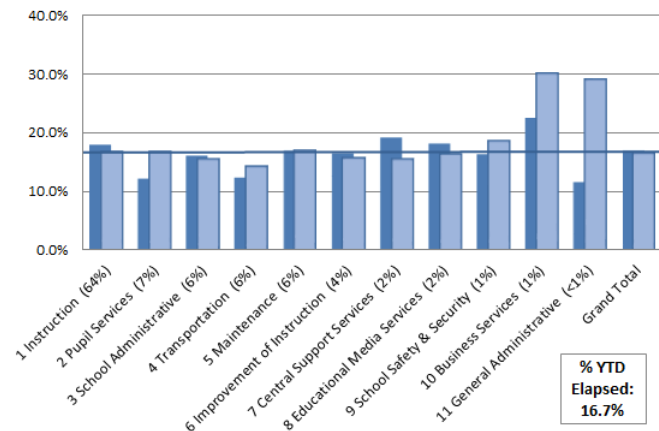
Fund Balance and Revenue Under Expenditures ('000)



	FY2026	FY2026
July	1.2	1.3
August	0.9	1.0
September	0.4	
October	0.4	
November	2.6	
December	3.3	
January	3.1	
February	2.8	
March	2.5	
April	2.2	
May	1.9	
June	1.7	

This report shows a trend of unassigned fund balance throughout the fiscal year. The red bars reflect a loss of fund balance due to expenditures exceeding revenue in that particular month. This report also indicates the number of months in budgeted expenditures in fund balance, with a year-end target of 1.5 months. June is based on next year's budget.

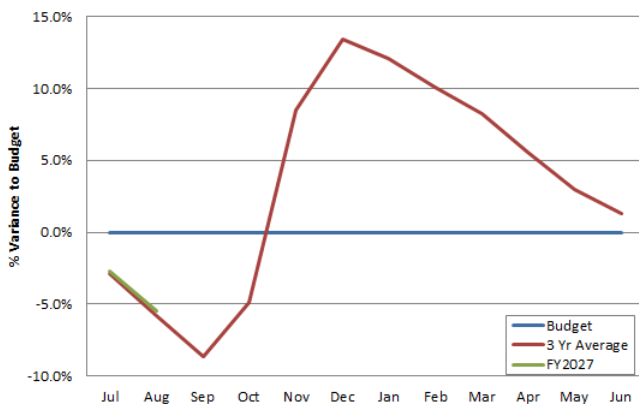
Percentage of Year Elapsed versus Year-to-Date Percentage of Expenditures



YTD (Aug)	FY2026	FY2027
Instruction	17.8%	16.8%
Maintenance	16.8%	17.1%
School Admin	16.0%	15.6%
Transportation	12.2%	14.5%
Improv Instruct	16.4%	15.9%
Pupil Services	12.1%	16.8%
Media Services	18.0%	16.4%
Cent Supt Svc	19.1%	15.6%
Safety & Secur	16.2%	18.7%
Business Svc	22.4%	30.2%
General Admin	11.4%	29.3%
Grand Total	16.8%	16.7%

This report compares the percentage of the year elapsed against the year-to-date percentage of expenditures (budgeted), for the current and prior fiscal year. Organized by the top 10 functions and grand total, it is designed to detect material percentage inconsistencies against budget and the prior year. One month equals 8.3% of the budget year.

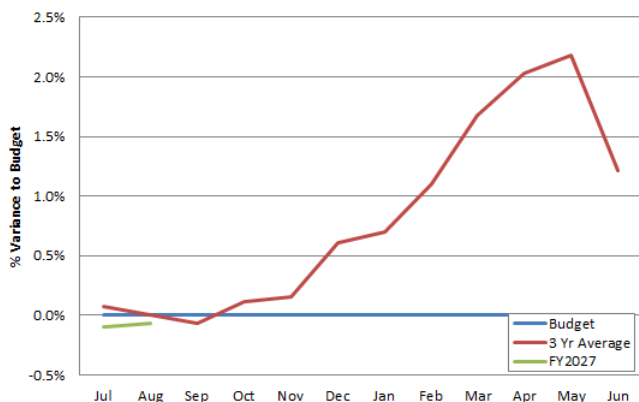
Percentage Variance of YTD Revenue to Budget



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

This report shows a budget variance trend for revenue, by percentage. The red line reflects an average of the prior three fiscal years. The green line is the current fiscal year. The blue line represents a 0% variance to budget. The year-end revenue target variance is less than or equal to 2% of the budget. This report is designed to monitor revenue trending.

Percentage Variance of YTD Expenditures to Budget



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

This report shows a budget variance trend for expenditures, by percentage. The red line reflects an average of the prior three fiscal years. The green line is the current fiscal year. The blue line represents a 0% variance to budget. The year-end expenditure target variance is less than or equal to 2% of the budget. This report is designed to monitor expenditure trending.

Paulding County School District

Statement of Revenues, Expenditures and Encumbrances

For the Month and Year-to-Date Ended August 2026

General Fund

	<u>Working Budget</u>	<u>Year-To-Date</u>	<u>Percentage of Budget</u>
Revenues	\$ 450,584,841	\$ 50,523,288	11.2%
Expenditures	\$ 450,584,841	\$ 75,381,642	16.7%
Encumbrances/Open PO's		\$ 6,131,401	

Special Revenue Fund

	<u>Working Budget</u>	<u>Year-To-Date</u>	<u>Percentage of Budget</u>
Revenues	\$ 24,555,449	\$ 57,922	0.2%
Expenditures	\$ 24,464,599	\$ 571,900	2.3%
Encumbrances/Open PO's		\$ 172,570	

Capital Projects Fund

	<u>Working Budget</u>	<u>Year-To-Date</u>	<u>Percentage of Budget</u>
Revenues	\$ 33,717,177	\$ 6,485,996	19.2%
Expenditures	\$ 25,126,191	\$ 147,703	0.6%
Encumbrances/Open PO's		\$ 5,535,234	

Debt Service Fund

	<u>Working Budget</u>	<u>Year-To-Date</u>	<u>Percentage of Budget</u>
Revenues	\$ -	\$ 13,733	0.0%
Expenditures	\$ 26,405,616	\$ 7,888,558	29.9%
Encumbrances/Open PO's		\$ -	

School Nutrition Fund

	<u>Working Budget</u>	<u>Year-To-Date</u>	<u>Percentage of Budget</u>
Revenues	\$ 20,363,682	\$ 2,346,850	11.5%
Expenditures	\$ 28,514,914	\$ 1,868,605	6.6%
Encumbrances/Open PO's		\$ -	