

# 2025 Millage Rate Hearing



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## Agenda

1. Timeline
2. Millage Rate Overview
3. Enrollment, History and Comparable Districts

## Appendix

*The following presentation based on the preliminary digest and is subject to change before final budget adoption.*



June 10, 2025 (8:00am) | June 10, 2025 (6:00pm) | June 17, 2025 (8:00am)

## 2025 Millage Rate



June 17, 2025 – Adoption of Millage Rate Recommendation

~August 2025 – Millage Rate Certification, BOC Adopts Millage Rate Resolution and DOR Collection Order

June 17, 2025\* – 3rd (8:00am) Public Hearing (Called Meeting)

June 10, 2025\* – 1st (8:00am) and 2nd (6:00pm) Public Hearings (Called Meetings)

June 5 - June 11, 2025\* - Advertise 3rd Public Hearing (1 week)

May 29 - June 4, 2025\* – Advertise 1st and 2nd Public Hearings (1 week)

May 29, 2025\* – Issue Millage Rate Press Release

May 22 - June 4, 2025 – Advertise Five Year History

*\* If Millage Rate Exceeds Rollback Rate*

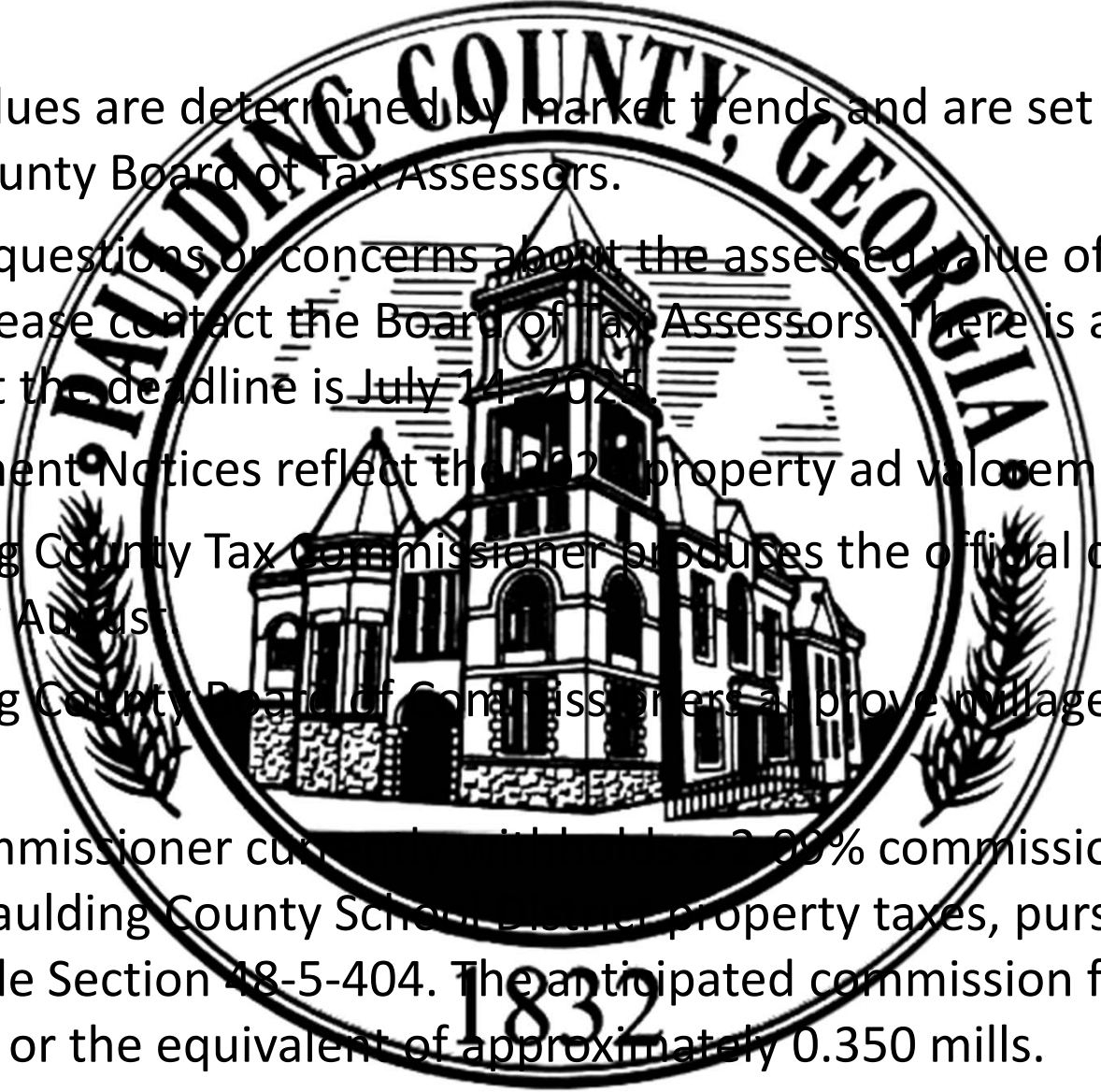
Notices will be mailed on **May 30, 2025**, Appeal Deadline is **July 14, 2025**

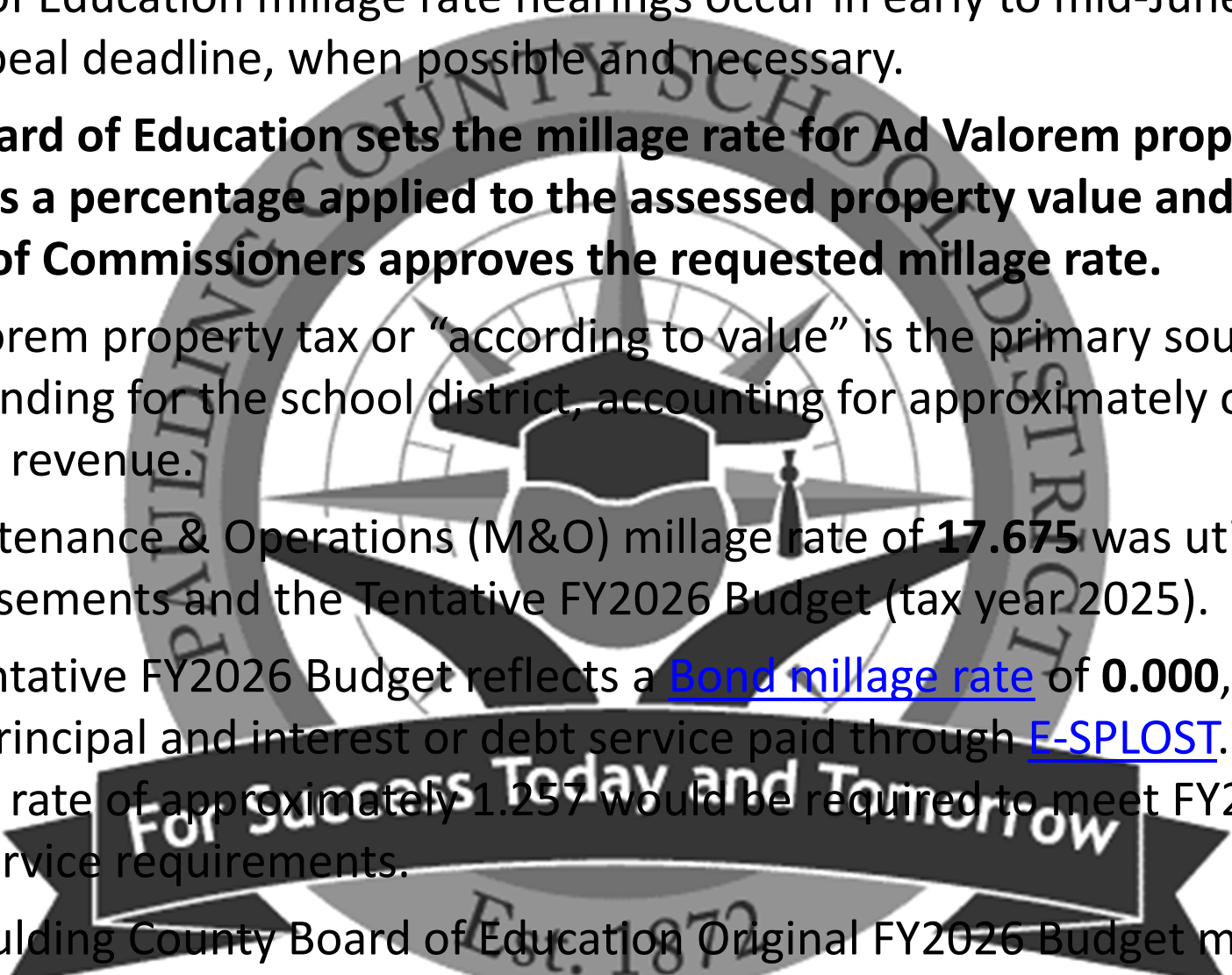


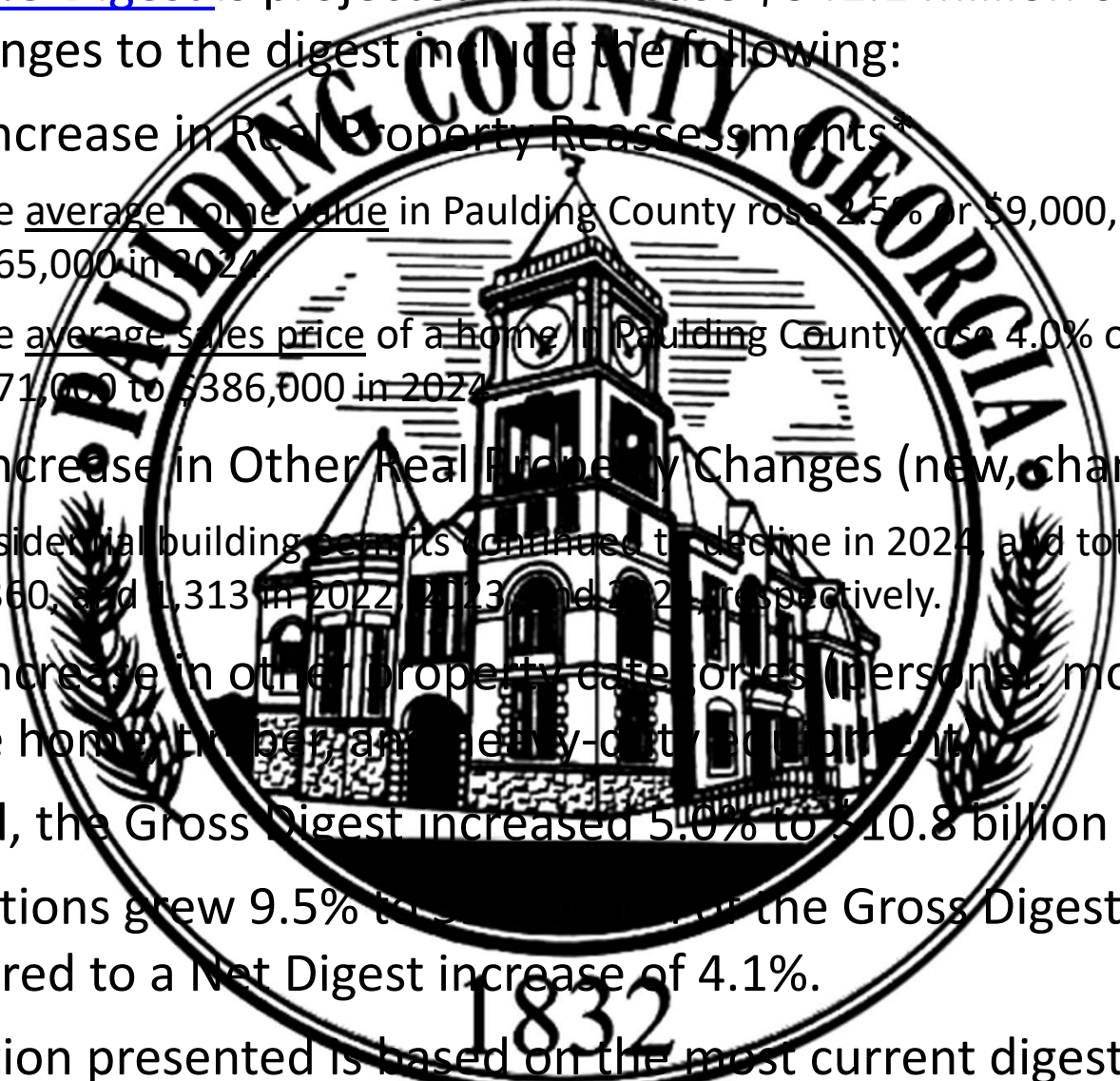
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# Millage Rate Overview



- 
- Property values are determined by market trends and are set by the Paulding County Board of Tax Assessors.
  - If you have questions or concerns about the assessed value of your property, please contact the Board of Tax Assessors. There is an appeals process, but the deadline is July 14, 2025.
  - Tax Assessment Notices reflect the 2025 property ad valorem millage rate.
  - The Paulding County Tax Commissioner produces the official digest in late July or early August.
  - The Paulding County Board of Commissioners approve millage rates in early August.
  - The Tax Commissioner currently receives a 2.00% commission for collecting Paulding County School District property taxes, pursuant to Georgia Code Section 48-5-404. The anticipated commission for FY2026 is \$3.1 million or the equivalent of approximately 0.350 mills.

- 
- Board of Education millage rate hearings occur in early to mid-June, prior to the appeal deadline, when possible and necessary.
  - **The Board of Education sets the millage rate for Ad Valorem property tax, which is a percentage applied to the assessed property value and the Board of Commissioners approves the requested millage rate.**
  - Ad Valorem property tax or “according to value” is the primary source of local funding for the school district, accounting for approximately one-third of total revenue.
  - A Maintenance & Operations (M&O) millage rate of **17.675** was utilized for advertisements and the Tentative FY2026 Budget (tax year 2025).
  - The Tentative FY2026 Budget reflects a [Bond millage rate](#) of **0.000**, with bond principal and interest or debt service paid through [E-SPLOST](#). A Bond millage rate of approximately 1.257 would be required to meet FY2026 debt service requirements.
  - The Paulding County Board of Education Original FY2026 Budget must be approved by June 30<sup>th</sup> but can be amended by the Board of Education.

- 
- The [Net M&O Digest](#) is projected to increase \$341.1 million or 4.1% to \$8.8 billion. Changes to the digest include the following:
    - ✓ 2.5% Increase in Real Property Reassessments\*
      - The average home value in Paulding County rose 2.5% or \$9,000, from \$356,000 to \$365,000 in 2024.
      - The average sales price of a home in Paulding County rose 4.0% or \$15,000, from \$371,000 to \$386,000 in 2024.
    - ✓ 2.6% Increase in Other Real Property Changes (new, changes)
      - Residential building permits continued to decline in 2024, and totaled 1,462, 1,360, and 1,313 in 2022, 2023, and 2024, respectively.
    - ✓ 3.6% Increase in other property categories (personal, motor vehicle, mobile home, trailer, and heavy-duty equipment)
    - ✓ In total, the Gross Digest increased 5.0% to \$10.8 billion
    - ✓ Exemptions grew 9.5% to \$1.1 billion or the Gross Digest or 19%, compared to a Net Digest increase of 4.1%.
  - All information presented is based on the most current digest available.

\*Real Property includes Residential (~88%), Agriculture, Conservation Use, Commercial, Industrial, Public Utility

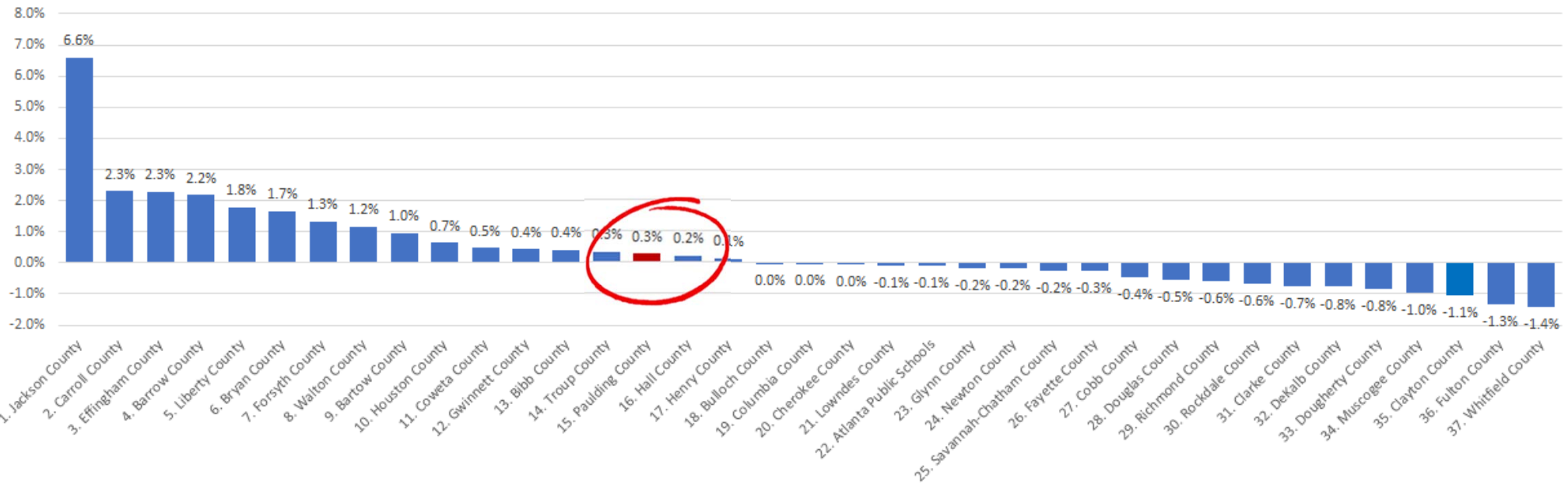


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# Enrollment Growth, Millage Rate History and Comparable Districts



## Large District Three-Year CAGR, FY2022-FY2025 (>10,000 FTE)



School District	Growth
1. Jackson County	6.6%
2. Carroll County	2.3%
3. Effingham County	2.3%
4. Barrow County	2.2%
5. Liberty County	1.8%
6. Bryan County	1.7%
7. Forsyth County	1.3%
8. Walton County	1.2%
9. Bartow County	1.0%
10. Houston County	0.7%
11. Coweta County	0.5%
12. Gwinnett County	0.4%
13. Bibb County	0.4%
14. Troup County	0.3%
15. Paulding County	0.3%

**Growing School Districts.** Paulding County School District (PCSD) is the eleventh largest of the 180 school districts in Georgia.

With a 3-year annual growth rate of 0.3%, PCSD is the 15<sup>th</sup> fastest growing large school district in Georgia.

The Georgia Constitution (Article VIII) and Federal Law mandate an adequate public education for its citizens, provided for by general taxation rather than tuition.

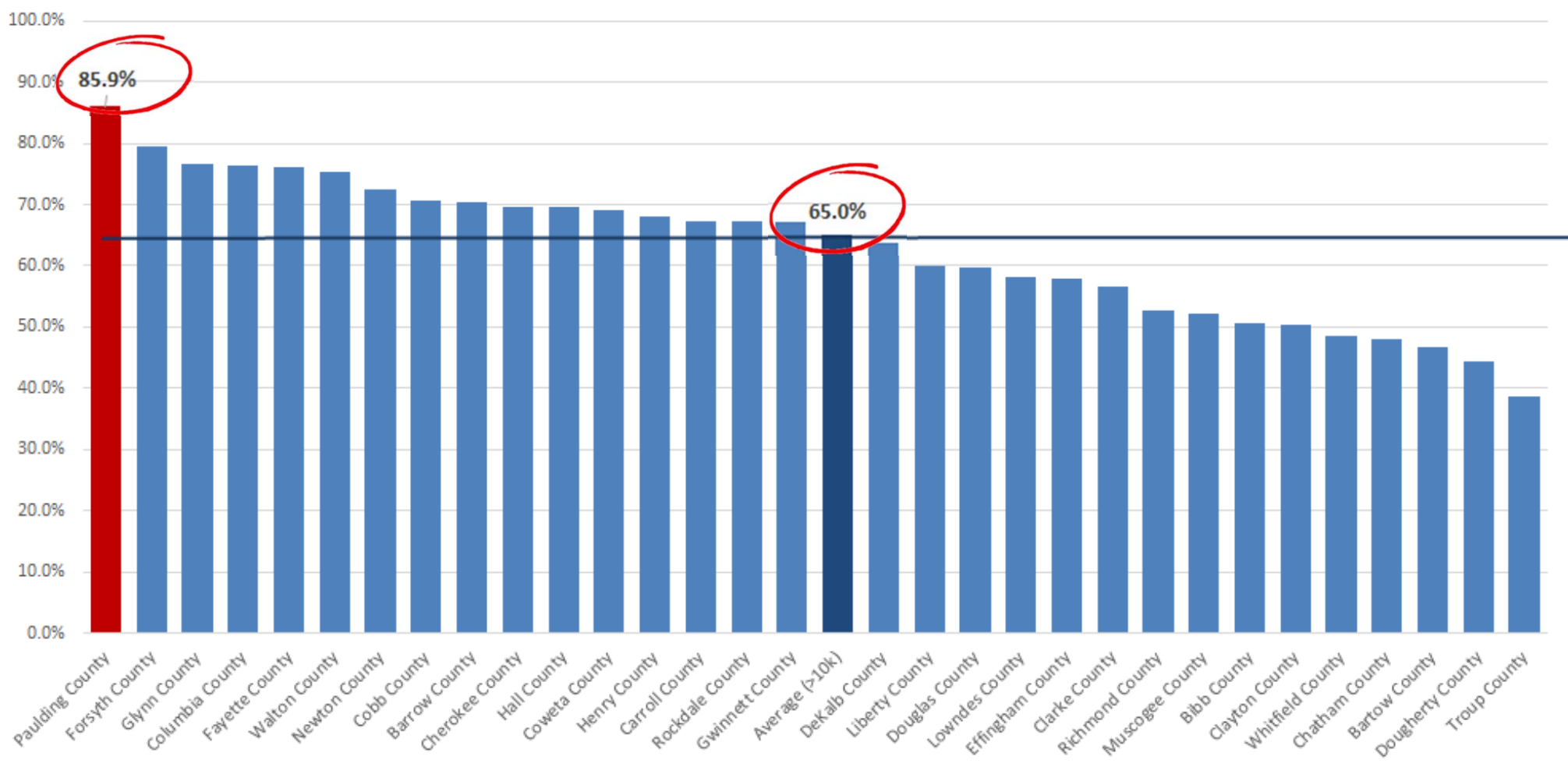
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**FY2022-2025**

# Enrollment Growth & Breakeven



## Residential Digest Percentage, Tax Year 2024 (>10,000 FTE)



**Local Revenue Metrics.** PCSD ranked highest in residential digest percentage among large districts, while maintaining a comparable millage rate to the average.

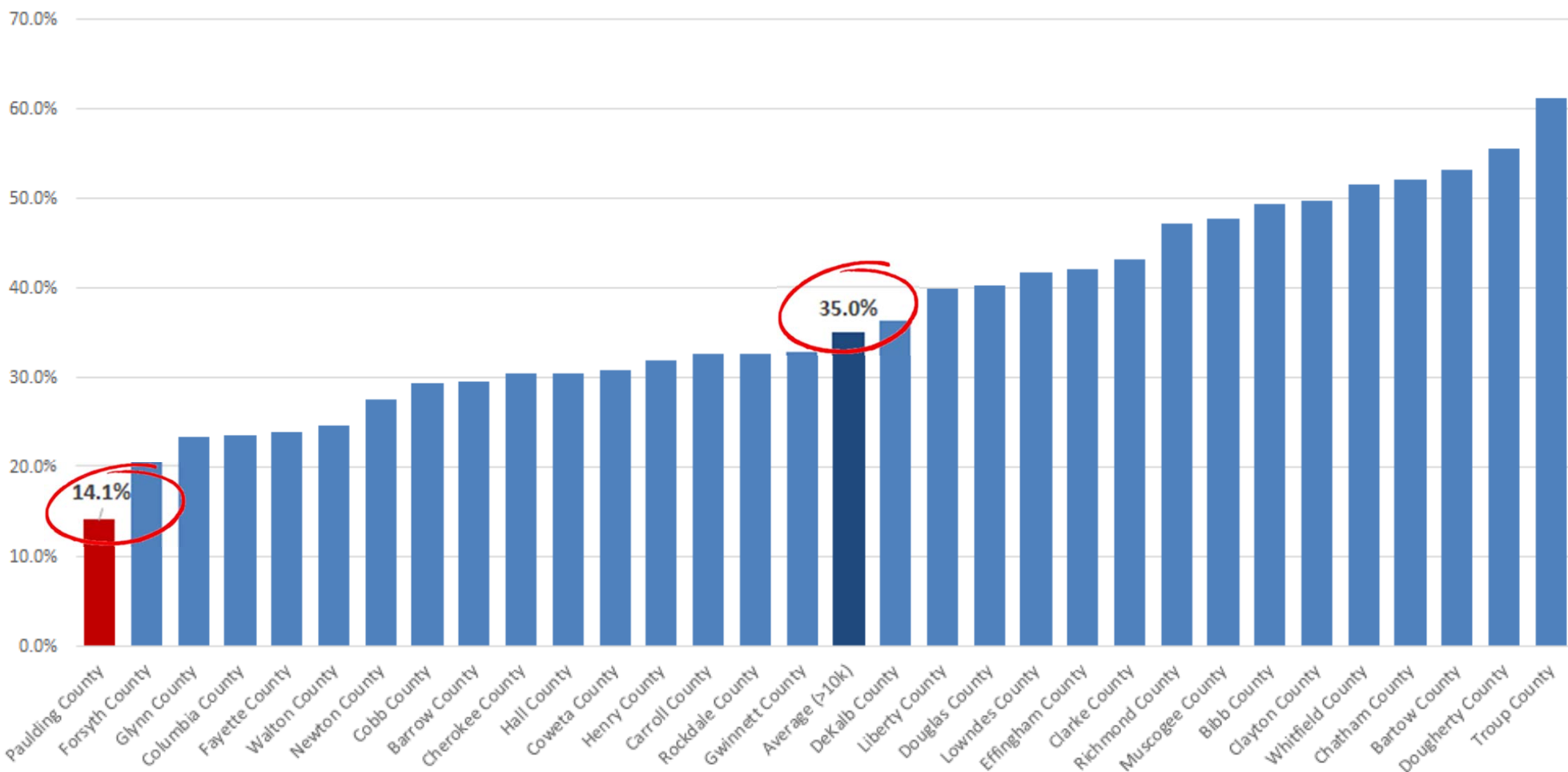
Source: GaDOR (Consolidated Tax Digest Summaries)  
Large Districts are districts with >10,000 FTE

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2024

# Comparable Districts

## Non-Residential Digest Percentage, Tax Year 2024 (>10,000 FTE)



**Local Revenue Metrics.** PCSD ranks lowest in non-residential digest percentage among large districts, while maintaining a comparable millage rate to the average.

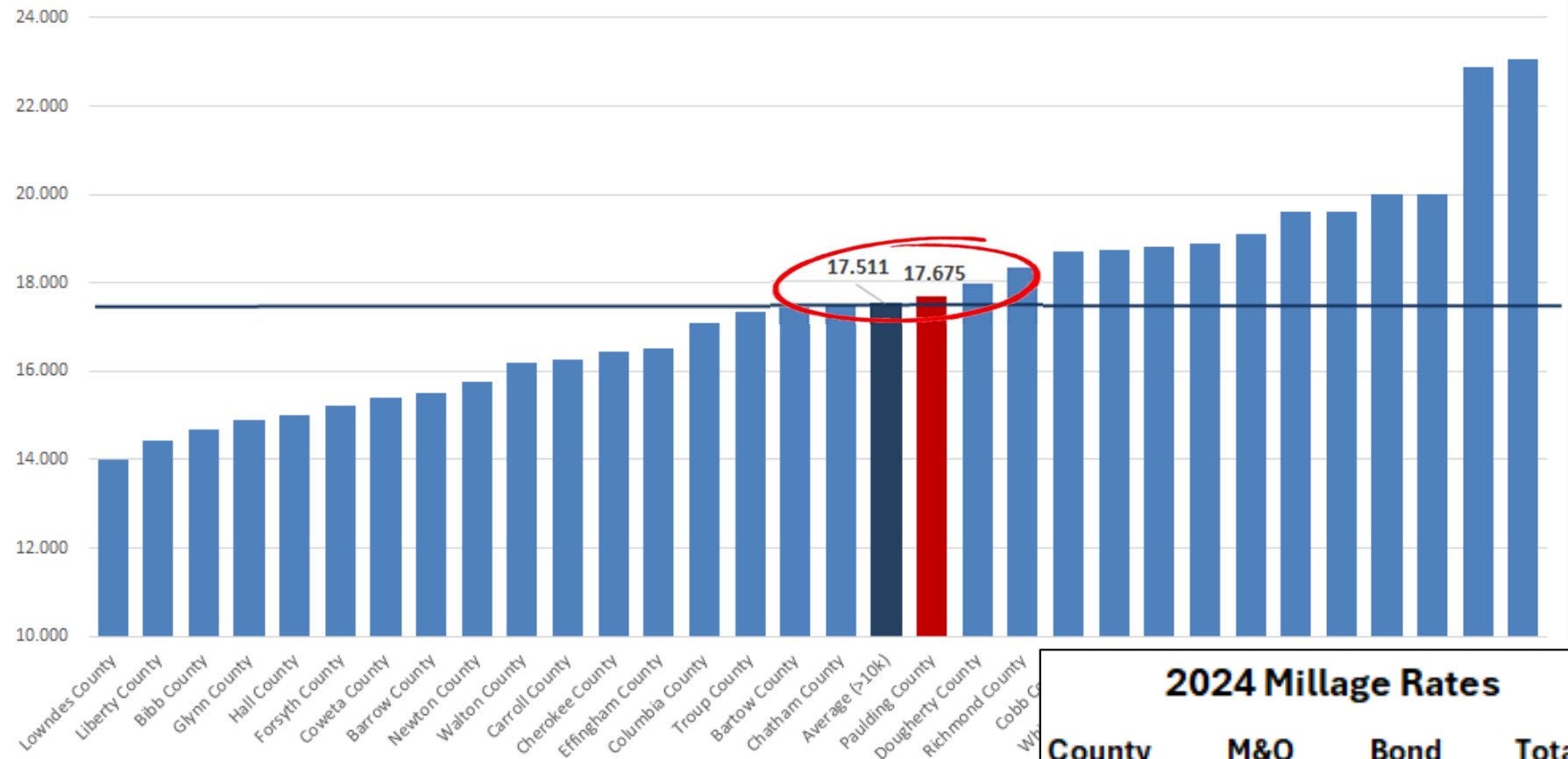
Source: GaDOR (Consolidated Tax Digest Summaries)  
Large Districts are districts with >10,000 FTE

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2024

# Comparable Districts

## Millage Rate Comparison (M&O), Tax Year 2024 (>10,000 FTE)



PCSD has maintained a comparable millage rate to the average large district in Georgia and neighboring school districts, lowered the millage rate 3 of the past 5 years, has its **lowest millage rate in 18 years** and maintained a 0.000 bond millage.

### 2024 Millage Rates

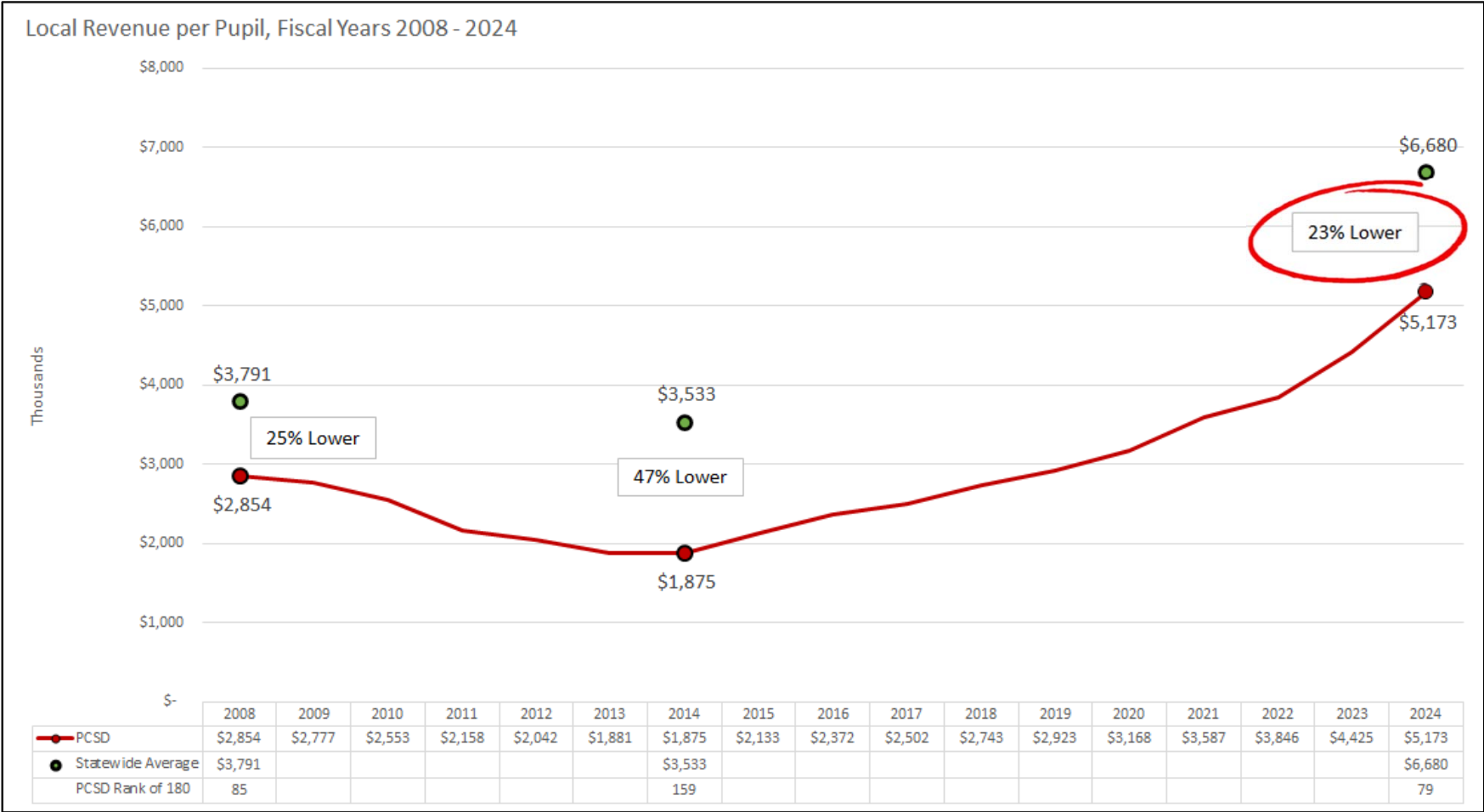
County	M&O	Bond	Total
Douglas	18.900	0.500	19.400
Cobb	18.700	0.000	18.700
Cherokee	16.450	1.500	17.950
Paulding	17.675	0.000	17.675
Bartow	17.430	0.000	17.430

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2024

# Comparable Districts

**Local Revenue per Pupil.** As of FY2024, Local Revenue per Pupil was \$1,507 or 23% lower per pupil than the Statewide average, a \$47.6 million deficit. Prior to the Great Recession (2008) the deficit was \$938 or 25%, a \$15.4 million deficit (\$29.3m inflation adjusted). This is significant given approximately one-third of the District's revenues comes from local sources.



Source: GaDOE School System Revenue/Expenditures Report as of FY2024

FY2008 – FY2024

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# Local Revenue per Pupil





**Local and Total Revenue.** PCSD collects \$0.77 for every \$1.00 in local revenue collected per student statewide (average).

Considering all sources, PCSD collects \$0.90 for every \$1.00 in total revenue collected per student statewide (average)

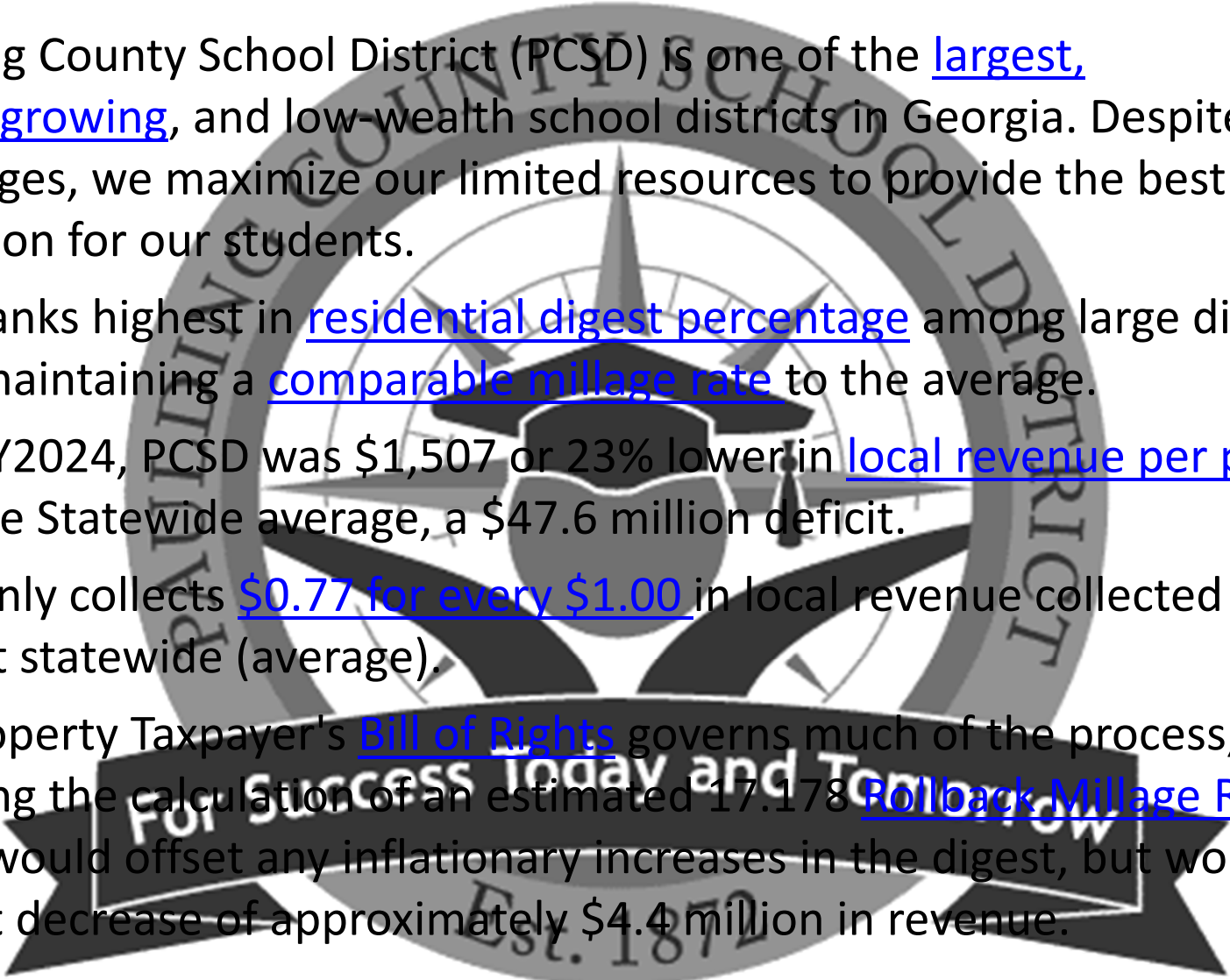
Source: GaDOE School System Revenue/Expenditures Report as of FY2024 and Georgia Department of Revenue Sales Tax Collections August 2023 – July 2024



**SPLOST Collections.** PCSD collects only \$0.55 for every \$1.00 collected on average by our neighboring school districts, including Cherokee, Cobb, Bartow, and Douglas Counties.


Considering debt service, PCSD only has \$0.36 available for every \$1.00 of our neighboring school districts, a 35% reduction to maintain a Bond millage rate of 0.000

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- 
- The seal of Paulding County School District is a circular emblem. It features a central torch with a flame, set against a background of a compass rose. The words "PAULDING COUNTY SCHOOL DISTRICT" are inscribed around the perimeter of the seal. Below the seal, a banner reads "For Success Today and Tomorrow". At the bottom of the seal, it says "Est. 1872".
- Paulding County School District (PCSD) is one of the [largest, fastest-growing](#), and low-wealth school districts in Georgia. Despite these challenges, we maximize our limited resources to provide the best possible education for our students.
  - PCSD ranks highest in [residential digest percentage](#) among large districts, while maintaining a [comparable millage rate](#) to the average.
  - As of FY2024, PCSD was \$1,507 or 23% lower in [local revenue per pupil](#) than the Statewide average, a \$47.6 million deficit.
  - PCSD only collects [\\$0.77 for every \\$1.00](#) in local revenue collected per student statewide (average).
  - The Property Taxpayer's [Bill of Rights](#) governs much of the process, including the calculation of an estimated 17.178 [Rollback Millage Rate](#) which would offset any inflationary increases in the digest, but would result in a net decrease of approximately \$4.4 million in revenue.




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**PAULDING COUNTY  
SCHOOL DISTRICT**  
*Engage Inspire Prepare*

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Wishing all our students and families a safe and enjoyable summer from the Paulding County School District!



**ENJOY YOUR  
SUMMER  
TO THE FULLEST**



**BOE  
DISTRICT 5  
VACANCY**

BOE Accepting Applications for Vacancy, "Click Here to Apply"

The Paulding County Board of Education is currently seeking qualified applicants to fill a vacancy on the Board. The selected individual must reside in District 5 and will serve the remainder of the current unexpired term ending September 30, 2025.

**UNDERSTANDING  
THE PCSD BUDGET**

**Understanding the PCSD Budget**

Each year, the Paulding County Board of Education approves a budget to fund the operation of 34 schools and provide an outstanding education for 32,000 students. It is important that taxpayers understand how the budget is developed, what makes Paulding County's budget unique, and the value that taxpayers receive. Click here to learn more.

**PCSD CLASS OF 2025  
Graduation Highlights**

**2025 PCSD Graduation Highlights**

We're proud to share a collection of photo highlights from the 2025 Paulding County School District Graduation Ceremonies. These images capture the joy, pride, and unforgettable moments as our

**Understanding the Paulding County School District Budget and What it Means to You** [Share](#)



**Jay Dillon**  
Public Information Officer, Paulding County School District



# Understanding the PCSD Budget



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# Thank You

Remember, if you have questions or concerns about the assessed value of your property, please contact the Board of Tax Assessors. There is an appeals process, but the deadline is July 14, 2025.





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# Appendix

“Each year, the Paulding County Board of Tax Assessors 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 Board of Tax Assessors is required by Georgia law to re-determine the value of such property and increase the assessment. This is called a reassessment. If you have questions or concerns regarding your assessed value, please contact the Board of Tax Assessors. The deadline to appeal your 2025 assessed value is July 14, 2025.**

### Rollback Example

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.”**

*May 29, 2025 PCSD Press Release*

	2024	2025 (Increase)		2025 (Decrease)	
		Same Rate	Rollback	Same Rate	Rollback
FMV	\$ 356,000	\$ 365,000	\$ 365,000	\$ 347,000	\$ 347,000
FMV Change		\$ 9,000	\$ 9,000	\$ (9,000)	\$ (9,000)
<b>40% FMV</b>	<b>\$ 142,400</b>	<b>\$ 146,000</b>	<b>\$ 146,000</b>	<b>\$ 138,800</b>	<b>\$ 138,800</b>
Less: Exemption	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)
Net Value	\$ 140,400	\$ 144,000	\$ 144,000	\$ 136,800	\$ 136,800
<b>Millage Rate</b>	<b>17.675</b>	<b>17.675</b>	<b>17.230</b>	<b>17.675</b>	<b>18.140</b>
Annual Property Tax	\$ 2,482	\$ 2,545	\$ 2,481	\$ 2,418	\$ 2,482
<b>Annual Change</b>		<b>\$ 64</b>	<b>\$ (0)</b>	<b>\$ (63)</b>	<b>\$ 0</b>
<b>Monthly Change</b>		<b>\$ 5</b>	<b>\$ (0)</b>	<b>\$ (5)</b>	<b>\$ 0</b>

- 2.5% **increase** in FMV equals a rollback rate of 17.230, anything higher would be considered a tax increase or "not revenue neutral".
- 2.5% **decrease** in FMV equals a rollback rate of 18.140, anything higher would be considered a tax increase or "not revenue neutral".

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## Board Policy DA: Goals and Objectives

### Adjusted Inflationary Index Rate

The Board of Education values the trust taxpayers place in its stewardship of local, state, and federal funds. Recognizing that student success and the district's ability to engage, inspire, and prepare students are directly tied to funding and the responsible use of resources, the Board will advocate for adequate state and federal funding while ensuring reasonable local funding levels that balance student growth, academic achievement, and future success with the economic impact on taxpayers.

This policy affirms the Board's commitment to fiscal responsibility, transparent budgeting, and the efficient use of taxpayer dollars. It aims to prepare students for college, careers, and lifelong success by supporting a qualified workforce, maintaining reasonable class sizes, and ensuring access to essential programs and services.

With these guiding principles in mind, the Board of Education directs the Superintendent to adhere to the Financial Management and Budget Development Guidelines (as outlined in the [policy](#)). This includes correlating an adjusted inflationary index rate with the percentage increase in real property values resulting from reassessment for the corresponding budget year, as well as developing a plan to either mitigate or justify any differences during the budget process.

## Board Policy DA: Goals and Objectives

### Adjusted Inflationary Index Rate

The Board directs the Superintendent or designee to review the most current tax digest information available during the budget development process to provide the Board with an estimated increase to the local property tax levy, including anticipated increases due to reassessment of existing real property and other material taxable digest changes.

The Superintendent or designee shall determine an annual inflationary index rate, which reflects the effects of inflation and deflation on the cost of living for residents of Paulding County. This method may utilize the Consumer Price Index as reported by the Bureau of Labor Statistics of the United States Department of Labor or any other similar index that the Superintendent or designee determines fairly reflects the effects of inflation and deflation on residents of Paulding County.

**According to the U.S. Bureau of Labor Statistics (BLS), the [Consumer Price Index](#) (CPI) for All Urban Consumers (CPI-U) increased by 2.9% from December 2023 to December 2024.**

This annual increase reflects a moderation in inflation compared to the previous year, where the CPI rose by 3.4% from December 2022 to December 2023.



## Board Policy DA: Goals and Objectives

### Adjusted Inflationary Index Rate

The inflationary index rate may be adjusted for enrollment growth, state and federal funding deficiencies, critical initiatives or other relevant operational or funding conditions.

The adjusted inflationary index rate should be compared to the percentage increase in real property values resulting from reassessment for the corresponding budget year to assess their correlation.

Inflation Index (CPI)	2.9%
% Change in Exemptions	0.8%
Enrollment Growth Adjustment	-0.3%
Anticipated State Funding Deficiencies	4.1%
<b>Adjusted Inflationary Index Rate</b>	<b>7.5%</b>

<b>Percentage Change from Reassessments</b>	<b>2.2%</b>
<b>Adjusted Inflationary Index Rate Exceeds Reassessment %</b>	<b>5.3%</b>

## **Property Taxpayer's Bill of Rights**

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**

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.

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**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 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.

*Georgia Department of Revenue: Local Government Services Division  
<https://dor.georgia.gov/property-taxpayers-bill-rights#rollback>, May 28, 2019*

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**Paulding County Board of Education**  
**CURRENT 2025 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 17, 2025 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	2020	2021	2022	2023	2024	2025
Real & Personal Ad Valorem	\$ 5,676,816,294	\$ 6,308,413,844	\$ 8,016,129,739	\$ 9,699,155,792	\$ 10,195,084,232	\$ 10,713,260,059
Motor Vehicle Ad Valorem	31,621,130	50,251,310	47,147,590	45,834,700	43,543,380	39,318,630
Mobile Home Ad Valorem	1,632,921	1,534,173	1,591,706	1,729,204	2,185,042	2,164,492
Timber Ad Valorem (100%)	5,360	225,181	574,328	824,622	165,874	254,836
Heavy Duty Equipment	163,857	86,134	144,573	177,148	217,817	365,622
<b>Gross Digest</b>	<b>5,710,239,562</b>	<b>6,360,510,642</b>	<b>8,065,587,936</b>	<b>9,747,721,466</b>	<b>10,241,196,345</b>	<b>10,755,363,639</b>
Less M&O Exemptions	(891,271,119)	(995,663,606)	(1,286,131,802)	(1,608,831,149)	(1,822,910,964)	(1,996,001,891)
<b>Net Digest</b>	<b>4,818,968,443</b>	<b>5,364,847,036</b>	<b>6,779,456,134</b>	<b>8,138,890,317</b>	<b>8,418,285,381</b>	<b>8,759,361,748</b>
Gross M&O Millage Rate	18.750%	18.750%	17.750%	17.675%	17.675%	17.675%
Less Millage Rate Rollbacks						
<b>Net M&amp;O Millage Rate</b>	<b>18.750%</b>	<b>18.750%</b>	<b>17.750%</b>	<b>17.675%</b>	<b>17.675%</b>	<b>17.675%</b>
<b>Net Taxes Levied</b>	<b>\$ 90,355,658</b>	<b>\$ 100,590,882</b>	<b>\$ 120,335,346</b>	<b>\$ 143,854,886</b>	<b>\$ 148,793,194</b>	<b>\$ 154,821,719</b>
Net Taxes \$ Increase	\$ 6,519,467	\$ 10,235,224	\$ 19,744,464	\$ 23,519,540	\$ 4,938,308	\$ 6,028,525
Net Taxes % Increase	7.8%	11.3%	19.6%	19.5%	3.4%	4.1%

Note: M&O is Maintenance and Operations. 2025 Net Taxes Levied reflects 17.675, pending Paulding County Board of Education adoption of 2025 Millage Rate.

Reflects the Consolidation & Evaluation of Digest 2023, dated May 15, 2023

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## Millage Rate Types.

- Maintenance & Operations (M&O)
- Bond

## Bond Millage Rate.

In FY2011 the district eliminated the bond millage rate, which was 2.963 (2010). Debt Service (principal and interest) shifted from a property tax millage to a sales tax – essentially removing the tax burden from property owners and shifting the cost to purchasers of certain goods and services in Paulding County (resident or not). **A bond millage of approximately 1.257 would be required to meet FY2026 debt service.**

J.W. (Bill) Watson, III  
Paulding County Tax Commissioner  
240 Constitution Blvd. Room 3008  
Dallas, GA 30132-4814  
(770) 443-7581

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

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

**Sample Bill**

INTERNET TAX BILL

State, County & School Ad Valorem Tax Notice

Bill No.	Account Number	Fair Market Value	Assessed Value	Tax District	Acres	Homestead Code
Sample	Sample	228900	\$1580	01	0.25	01

Map Number / Property Description / Street Address

**Sample Bill**

SCHOOL M&O			17.675	\$ 2,694
SCHOOL BND			1.257	\$ 192

PRE DIST

COUNTY M&O

Other taxes required to produce county budget

Other reduction due to sales tax refund

Actual mill rate set by county officials

Tax savings due to sales tax refund

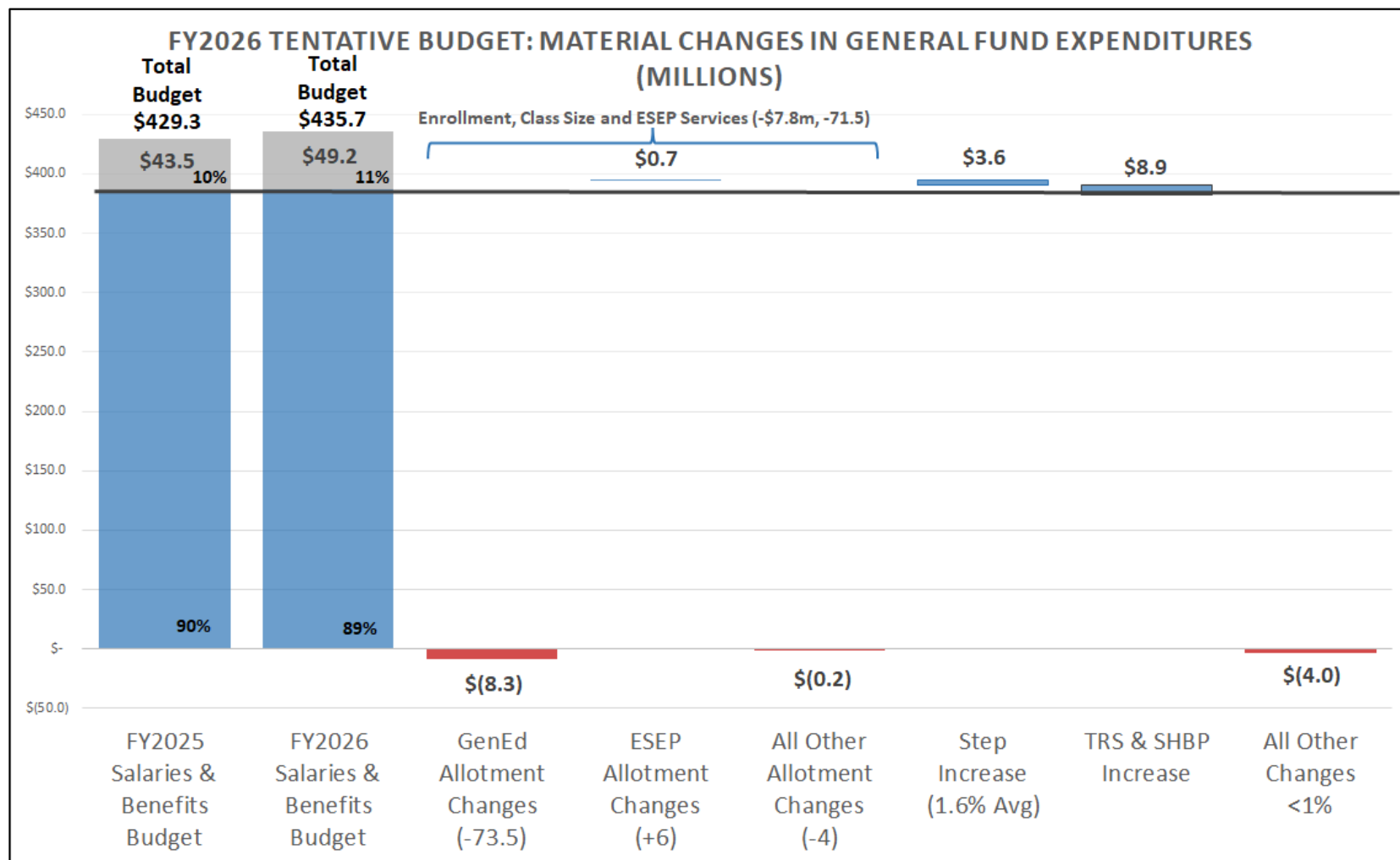
This gradual reduction and elimination of the state property tax and the reduction in your tax bill this year is the result of property tax relief passed by the Governor and the House of Representatives and the Georgia State Senate.

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**

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## Highlights

- \$435.7m Total GF Budget
- +\$0.7m Salaries & Benefits
- -\$7.8m Allotment Decreases
- +\$3.6m Step Increase (1.6% Average)
- +\$8.9m TRS & SHBP Increase
- <1% Other Changes

(millions)

# Tentative Material Changes

**Revenue:**

<b>Funding Source</b>	<b>Budget</b>	<b>%</b>
State and Federal Sources	\$ 265,311,209	61%
Local Taxes	167,668,000	38%
Other Local Sources	2,716,000	1%
<b>Total Revenue</b>	<b>\$ 435,695,209</b>	<b>100%</b>

**Expenditures:**

<b>FC</b>	<b>Function</b>	<b>Budget</b>	<b>Millage</b>	<b>Budget Group</b>	<b>Millage</b>	<b>%</b>
1000	Instruction	\$ 290,505,079	11.785	\$ 290,505,079	11.785	67%
2100	Pupil Services	\$ 18,090,182	0.734	\$ 18,090,182	0.734	4%
Staff Services:						
2210	Improvement of Instruction	\$ 18,649,039	0.757			
2220	Media Services	\$ 4,744,628	0.192			
2213	Instructional Staff Training	\$ 625,677	0.025	\$ 24,019,344	0.974	6%
2700	Transportation	\$ 29,703,609	1.205	\$ 29,703,609	1.205	7%
2400	School Administration	\$ 26,820,909	1.088	\$ 26,820,909	1.088	6%
General Administration:						
2800	Central Support Services	\$ 8,342,381	0.338			
2500	Business Services	\$ 3,513,122	0.143			
2300	General Administration	\$ 2,108,155	0.086			
2900	Other Support Services	\$ 214,967	0.009	\$ 14,178,625	0.575	3%
Maintenance & Safety:						
2600	Maintenance	\$ 26,667,848	1.082			
2660	School Safety and Security	\$ 5,709,611	0.232	\$ 32,377,459	1.313	7%
<b>Total Expenditures</b>		<b>435,695,209</b>	<b>17.675</b>	<b>435,695,209</b>	<b>17.675</b>	<b>100%</b>

# FY2026 Tentative Budget by Function

### Enrollment Rank

Top 33%	Gwinnett County	191,289
	Cobb County	109,131
	DeKalb County	92,734
	Fulton County	87,856
	Forsyth County	55,433
	Clayton County	51,148
	Atlanta Public Schools	48,873
	Henry County	43,395
	Cherokee County	42,733
	Savannah-Chatham Cou	34,648
Mid 33%	<b>Paulding County</b>	<b>32,074</b>
	Houston County	30,047
	Muscogee County	29,040
	Columbia County	28,787
	Hall County	28,399
	<b>Average</b>	<b>33,618</b>
	Richmond County	28,322
	Douglas County	26,104
	Coweta County	22,557
	Bibb County	20,685
Bottom 33%	Fayette County	19,879
	Newton County	18,495
	Carroll County	15,859
	Barrow County	15,377
	Rockdale County	15,256
	Walton County	14,410
	Bartow County	13,939
	Effingham County	13,835
	Dougherty County	12,718
	Glynn County	12,613

### Instruction %

Top 33%	Forsyth County	72.0%
	Cobb County	69.7%
	Columbia County	69.5%
	Coweta County	68.4%
	Bartow County	67.8%
	Cherokee County	67.4%
	Walton County	67.3%
	<b>Paulding County</b>	<b>67.2%</b>
	Gwinnett County	67.0%
	Glynn County	66.9%
Mid 33%	Fayette County	66.6%
	Barrow County	66.4%
	Hall County	66.0%
	Bryan County	65.9%
	Houston County	65.8%
	<b>Average</b>	<b>63.6%</b>
	Whitfield County	65.6%
	Effingham County	65.4%
	Lowndes County	65.2%
	Bibb County	64.7%
Bottom 33%	Douglas County	64.3%
	Henry County	63.6%
	Liberty County	63.4%
	Bulloch County	62.7%
	Jackson County	62.6%
	Rockdale County	61.9%
	Muscogee County	61.8%
	Troup County	60.2%
	Newton County	59.8%
	Savannah-Chatham Cou	59.7%

Functions: Instruction (1000)

### Pupil Services %

Top 33%	Bulloch County	8.9%
	DeKalb County	8.0%
	Clayton County	7.4%
	Atlanta Public Schools	7.2%
	Fulton County	7.1%
	Effingham County	7.0%
	Troup County	6.8%
	Fayette County	6.7%
	Gwinnett County	6.6%
	Savannah-Chatham Cou	6.5%
Mid 33%	Richmond County	6.3%
	Clarke County	6.2%
	Henry County	6.2%
	Newton County	6.1%
	Muscogee County	5.9%
	Cherokee County	5.9%
	Hall County	5.7%
	Houston County	5.6%
	<b>Average</b>	<b>5.4%</b>
	Dougherty County	5.3%
Bottom 33%	Rockdale County	5.3%
	Bibb County	5.1%
	Whitfield County	4.8%
	<b>Paulding County</b>	<b>4.7%</b>
	Coweta County	4.5%
	Barrow County	4.5%
	Bartow County	4.5%
	Walton County	4.3%
	Carroll County	4.2%
	Bryan County	4.1%

Functions: Pupil Services (2100)

### Staff Servcies %

Top 33%	Bibb County	10.7%
	Dougherty County	10.5%
	Newton County	9.7%
	Richmond County	9.2%
	Clayton County	8.6%
	Fulton County	8.1%
	Rockdale County	8.0%
	Clarke County	7.9%
	Atlanta Public Schools	7.7%
	<b>Paulding County</b>	<b>7.7%</b>
Mid 33%	Lowndes County	6.9%
	Muscogee County	6.7%
	Barrow County	6.7%
	Douglas County	6.5%
	<b>Average</b>	<b>6.2%</b>
	Liberty County	6.1%
	Henry County	6.1%
	Columbia County	5.9%
	Glynn County	5.9%
	Troup County	5.7%
Bottom 33%	Effingham County	5.7%
	Bryan County	5.6%
	Hall County	5.6%
	Cherokee County	5.6%
	Walton County	5.2%
	Savannah-Chatham Cou	5.2%
	Bulloch County	5.1%
	Whitfield County	4.9%
	Fayette County	4.8%
	Cobb County	4.7%

Functions: Improvement of Instruction (2210), Instructional Staff Training (2213), Educational Media Services (2220), and

### Transportation %

Top 33%	Jackson County	8.9%
	Troup County	8.4%
	Carroll County	8.1%
	Newton County	6.9%
	Lowndes County	6.6%
	Gwinnett County	6.5%
	Liberty County	6.4%
	Clayton County	6.1%
	Walton County	5.9%
	Barrow County	5.9%
Mid 33%	Rockdale County	5.8%
	Bartow County	5.8%
	Hall County	5.8%
	Coweta County	5.7%
	Clarke County	5.7%
	<b>Paulding County</b>	<b>5.7%</b>
	Whitfield County	5.6%
	<b>Average</b>	<b>5.5%</b>
	Effingham County	5.4%
	DeKalb County	5.3%
Bottom 33%	Cobb County	5.3%
	Cherokee County	5.3%
	Savannah-Chatham Cou	5.1%
	Bryan County	5.0%
	Forsyth County	4.9%
	Columbia County	4.9%
	Houston County	4.8%
	Bibb County	4.8%
	Douglas County	4.8%
	Bulloch County	4.7%

Functions: Transportation (2700)

# FY2024 Expenditures by Function

### School Admin %

Top 33%	Richmond County	7.8%
	Coweta County	7.7%
	Whitfield County	7.3%
	Gwinnett County	7.2%
	Henry County	7.1%
	Douglas County	7.0%
	Bibb County	6.8%
	Houston County	6.8%
	Rockdale County	6.8%
	Bartow County	6.8%
	Carroll County	6.7%
	Fayette County	6.6%
Mid 33%	Dougherty County	6.5%
	Bulloch County	6.3%
	Bryan County	6.3%
	Effingham County	6.3%
	Troup County	6.3%
	Newton County	6.3%
	<b>Average</b>	<b>6.3%</b>
	Cobb County	6.2%
	Atlanta Public Schools	6.2%
	Walton County	6.1%
	Fulton County	6.0%
	Liberty County	6.0%
	Columbia County	5.9%
Bottom 33%	Hall County	5.9%
	Savannah-Chatham Cou	5.9%
	DeKalb County	5.8%
	Barrow County	5.8%
	Cherokee County	5.7%
	Glynn County	5.7%
	<b>Paulding County</b>	<b>5.6%</b>
	Forsyth County	5.6%
	Muscogee County	5.6%
	Clayton County	5.4%
	Jackson County	5.3%
	Clarke County	5.1%
	Lowndes County	4.8%

Functions: School Administration (2400)

### General Admin %

Top 33%	Dougherty County	8.5%
	Bibb County	7.9%
	DeKalb County	7.3%
	Richmond County	6.9%
	Savannah-Chatham Cou	6.8%
	Atlanta Public Schools	6.3%
	Muscogee County	6.3%
	Fulton County	6.1%
	Clayton County	6.0%
	Jackson County	4.9%
	Rockdale County	4.9%
	Gwinnett County	4.9%
Mid 33%	Lowndes County	4.4%
	<b>Average</b>	<b>4.4%</b>
	Clarke County	4.4%
	Cobb County	4.4%
	Bryan County	4.2%
	Douglas County	4.2%
	Whitfield County	4.1%
	Houston County	3.9%
	Fayette County	3.8%
	Barrow County	3.8%
	Liberty County	3.8%
	Hall County	3.5%
	Effingham County	3.5%
Bottom 33%	Forsyth County	3.5%
	Glynn County	3.5%
	Troup County	3.4%
	Barrow County	3.4%
	Bulloch County	3.4%
	Newton County	3.0%
	<b>Paulding County</b>	<b>3.0%</b>
	Walton County	3.0%
	Carroll County	2.9%
	Henry County	2.9%
	Cherokee County	2.4%
	Coweta County	2.4%
	Columbia County	2.1%

Functions: General Administration (2300), Central Support Services (2800), Business Services (2500) and Other Support Services (2900)

### Total Administration %

School Admin and General Admin

Top 33%	Dougherty County	14.9%
	Richmond County	14.7%
	Bibb County	14.7%
	DeKalb County	13.1%
	Savannah-Chatham Cou	12.7%
	Atlanta Public Schools	12.6%
	Fulton County	12.2%
	Gwinnett County	12.1%
	Muscogee County	11.9%
	Rockdale County	11.7%
	Whitfield County	11.4%
	Clayton County	11.4%
Mid 33%	Douglas County	11.1%
	Houston County	10.7%
	<b>Average</b>	<b>10.7%</b>
	Cobb County	10.7%
	Bryan County	10.5%
	Fayette County	10.4%
	Jackson County	10.2%
	Bartow County	10.1%
	Coweta County	10.1%
	Henry County	10.0%
	Effingham County	9.8%
	Liberty County	9.8%
	Bulloch County	9.7%
Bottom 33%	Troup County	9.7%
	Carroll County	9.6%
	Barrow County	9.6%
	Clarke County	9.6%
	Hall County	9.5%
	Newton County	9.3%
	Lowndes County	9.2%
	Glynn County	9.1%
	Walton County	9.1%
	Forsyth County	9.1%
	<b>Paulding County</b>	<b>8.7%</b>
	Cherokee County	8.1%
	Columbia County	8.0%

### Maintenance %

Top 33%	Clarke County	12.2%
	Atlanta Public Schools	11.5%
	DeKalb County	10.9%
	Savannah-Chatham Cou	10.9%
	Jackson County	10.1%
	Henry County	9.6%
	Glynn County	9.5%
	Douglas County	9.3%
	Richmond County	9.2%
	Troup County	9.2%
	Carroll County	9.2%
	Dougherty County	9.2%
Mid 33%	Fulton County	9.1%
	Muscogee County	9.0%
	Bulloch County	9.0%
	Columbia County	8.9%
	Clayton County	8.8%
	Bryan County	8.8%
	<b>Average</b>	<b>8.6%</b>
	Houston County	8.5%
	Newton County	8.3%
	Bibb County	8.2%
	Walton County	8.2%
	Coweta County	8.1%
	Lowndes County	8.0%
Bottom 33%	Cherokee County	7.9%
	Liberty County	7.9%
	Bartow County	7.8%
	Whitfield County	7.7%
	Forsyth County	7.6%
	Fayette County	7.5%
	Hall County	7.5%
	Rockdale County	7.3%
	Barrow County	7.0%
	Cobb County	6.7%
	Effingham County	6.7%
	Gwinnett County	6.7%
	<b>Paulding County</b>	<b>6.2%</b>

Functions: Maintenance (2600)

### Revenue per Pupil Rank

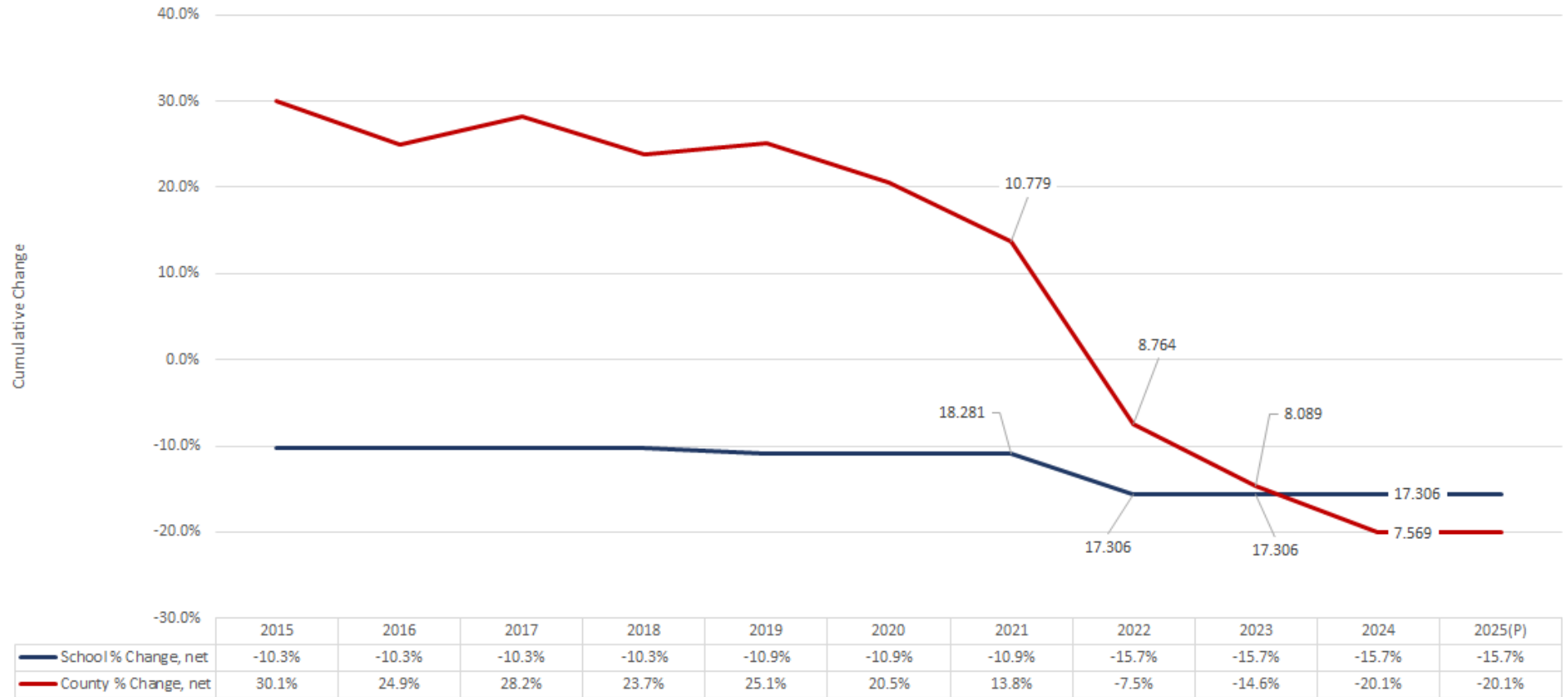
Top 33%	Atlanta Public Schools	\$ 25,987
	Clarke County	\$ 21,004
	Savannah-Chatham Cou	\$ 17,275
	Fulton County	\$ 16,833
	DeKalb County	\$ 16,200
	Dougherty County	\$ 15,870
	Rockdale County	\$ 15,269
	Clayton County	\$ 15,020
	Cobb County	\$ 14,912
	Bibb County	\$ 14,841
	Richmond County	\$ 14,771
	Bulloch County	\$ 14,701
Mid 33%	Glynn County	\$ 14,500
	<b>Average</b>	<b>\$ 14,378</b>
	Troup County	\$ 14,366
	Bartow County	\$ 14,281
	Muscogee County	\$ 14,246
	Fayette County	\$ 14,169
	Newton County	\$ 14,060
	Jackson County	\$ 13,769
	Houston County	\$ 13,470
	Cherokee County	\$ 13,462
	Effingham County	\$ 13,418
	Gwinnett County	\$ 13,359
	<b>Paulding County</b>	<b>\$ 13,342</b>
Bottom 33%	Coweta County	\$ 13,196
	Carroll County	\$ 13,019
	Whitfield County	\$ 12,997
	Barrow County	\$ 12,963
	Hall County	\$ 12,729
	Liberty County	\$ 12,673
	Henry County	\$ 12,667
	Douglas County	\$ 12,620
	Walton County	\$ 12,512
	Lowndes County	\$ 12,297
	Forsyth County	\$ 12,044
	Bryan County	\$ 11,614
	Columbia County	\$ 11,546



		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.	<b>Less local funding</b> due to a lower net tax digest per student (NDPS) and a slightly below-average millage rate.	NDPS is \$89,000 or 25% lower than the average large district in Georgia. On average, 35% of the large district tax digest is non-residential. <sup>a</sup>	22 out of 37 large districts or 79 out of 180 total districts in Local Revenue per Student <sup>b</sup>	27 out of 37 large districts or 137 out of 180 total districts in Total Revenue per Student <sup>b</sup>
		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 17.511. <sup>a</sup>		
		Paulding County has a large number of school-age children per household.		12.1% more persons-per-household than the state average, specifically school-age children. <sup>c</sup>		
	State/Federal Funding	PCSD is highly dependent on state funding sources, especially related to unfunded mandates.	<b>Highly susceptible to changes in state funding</b> , 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 46%. <sup>b</sup>	11 out of 37 large districts or 106 out of 180 total districts in State Revenue per Student <sup>b</sup>	
		PCSD is one of the largest recipients of equalization.		6% of total General Fund revenue comes from the Equalization Grant. <sup>b</sup>	5 out of 36 large districts or 180 total districts in Equalization <sup>b</sup>	
		PCSD has relatively low Title I funding.	<b>Less Federal funding.</b> 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 163 out of 180 in Tile I funding per pupil. No other school district in Georgia has a greater disparity between equalization and Title I funding. <sup>d</sup>	31 out of 37 large districts or 163 out of 180 total districts <sup>d</sup>	
		PCSD has relatively low free-and-reduced lunch participation.	<b>Less Federal funding.</b> 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 10.2% in 2023, 171 out of 180 total districts. The FY25 free-and-reduced lunch percentage was 51.2%, compared to a statewide average 67.6%.	29 out of 37 large districts <sup>d</sup>	
	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 FY22-FY25 was 0.3%, compared to a large district rate of 0.3%. FY26 enrollment is projected to decrease by 93 students or -0.3%. <sup>b</sup>	11 out of 37 large districts and 180 total districts <sup>b</sup>	
		PCSD has a high percentage of students in a Exceptional Students Educational Program (ESEP).	FY24, the average additional cost per ESEP student was \$3,526 or 32.8% (including Local, State and Federal sources).	In FY25, 16.0% of PCSD students were ESEP, compared to a large district average of 13.6%. This contributes to PCSD's low weighted NDPS (based on ESEP participation). <sup>b</sup>	8 out of 37 large districts and 34 out of 180 total districts <sup>b</sup>	
	E-SPLOST	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-SPLOST collections available to fund capital projects, including buildings, infrastructure, and technology.	PCSD currently collects only \$0.55 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 \$0.27 for every \$1.00. <sup>e</sup>		

# What Makes PCSD Funding Unique?

Cumulative Change in Total Millage Rate, net 2015 - 2025(P)



### 2024 Millage Rates

#### School District:

M&O	17.675	
Bond	0.000	
Collection Fee	-0.369	
<b>Total</b>	<b>17.306</b>	<b>2.3x</b>

#### Paulding County:

M&O	4.100
Bond	1.000
Fire	2.100
Collection Fee	0.369
<b>Total</b>	<b>7.569</b>

### 2024 Employees

School District	4,162	3.6x	Paulding County	1,144
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### 2025 Millage Rates(P)

#### School District:

M&O	17.675	
Bond	0.000	
Collection Fee	-0.369	
<b>Total</b>	<b>17.306</b>	<b>2.3x</b>

#### Paulding County:

M&O	4.100
Bond	1.000
Fire	2.100
Collection Fee	0.369
<b>Total</b>	<b>7.569</b>

<b>Change</b>	<b>0.000</b>	
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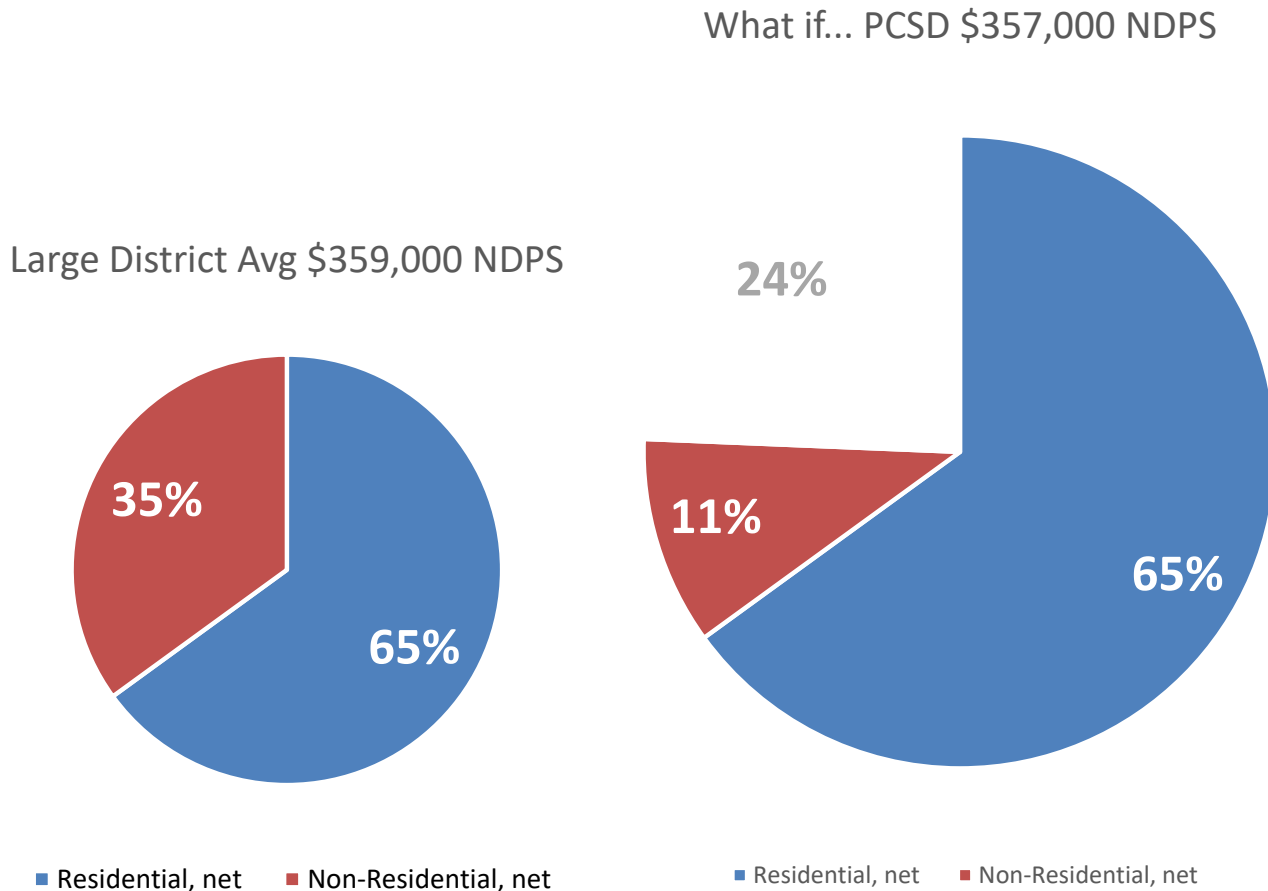
<b>Change</b>	<b>0.000</b>
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<b>Employees</b>	<b>4,063</b>	<b>3.6x</b>
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<b>Employees</b>	<b>1,144</b>
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## Net Digest Allocation: Residential versus Non-Residential

*What if the Non-Residential Percentage was Similar to the Average Large District in Georgia?*



- **Residential** would be 65% of NDPS
- **Non-Residential** would be 35% of NDPS but is currently only 11%.
  - ✓ The 24% “missing” NDPS represents a digest value of **\$3.3 billion**, an increase of 229%.
  - ✓ The 24% “missing” NDPS represents **\$47.9 million** in lost revenue or **\$1,542 per pupil**.

Source: Georgia Department of Revenue, Consolidated Tax Digest Summary - Large School Districts Average (enrollment >10,000)

FY2024