

FY2026 Budget Planning: Tentative Budget Presentation

Agenda

1. 2026 Budget Roadmap
 2. Enrollment
 3. Allotments
 4. General Fund
 5. Tentative Budget
- Appendix

The following presentation is current as of May 22, 2025, but is subject to change before final budget adoption.



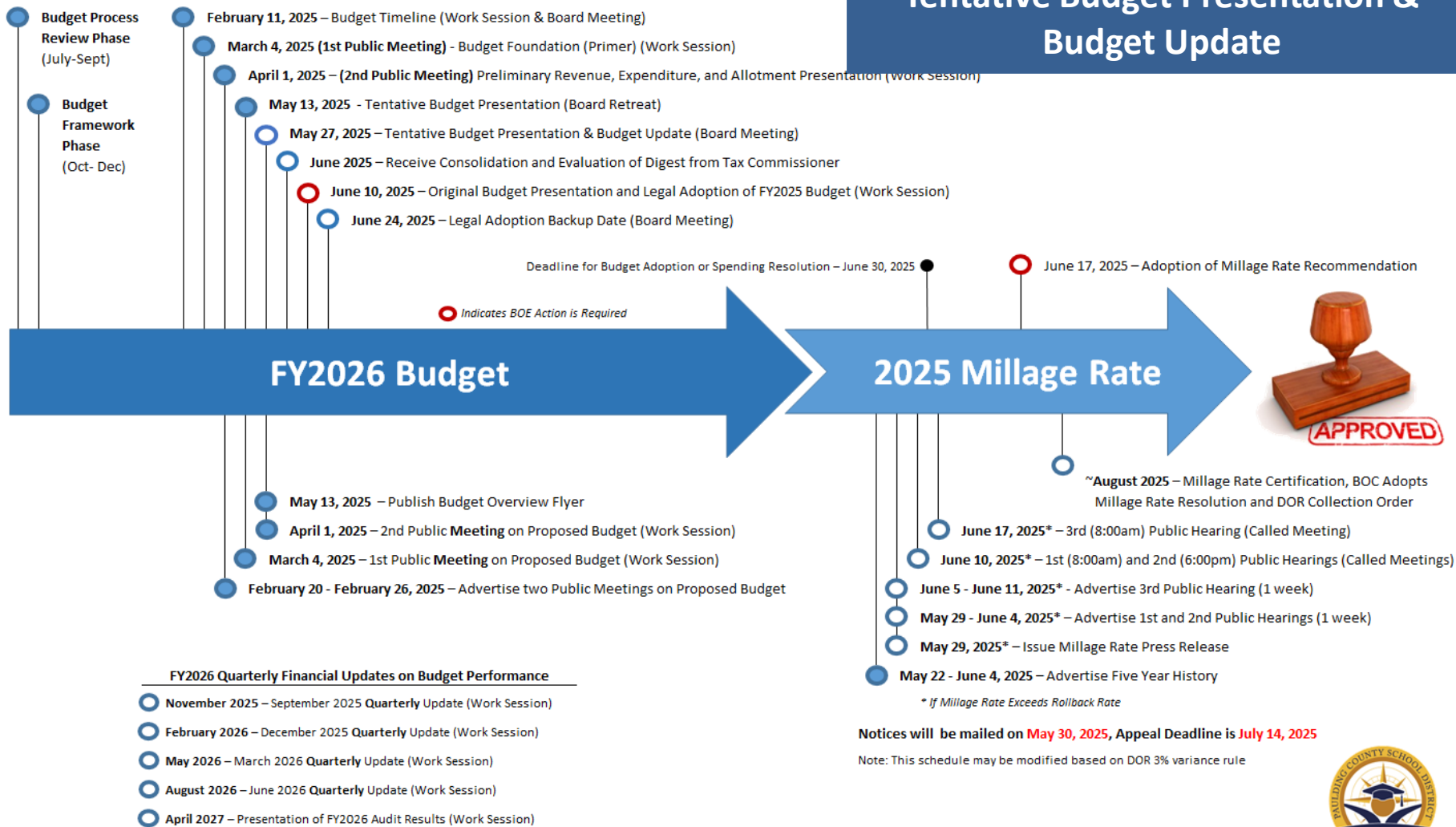
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FY2026 Budget Development - Major Milestones

May 27, 2025

Tentative Budget Presentation & Budget Update



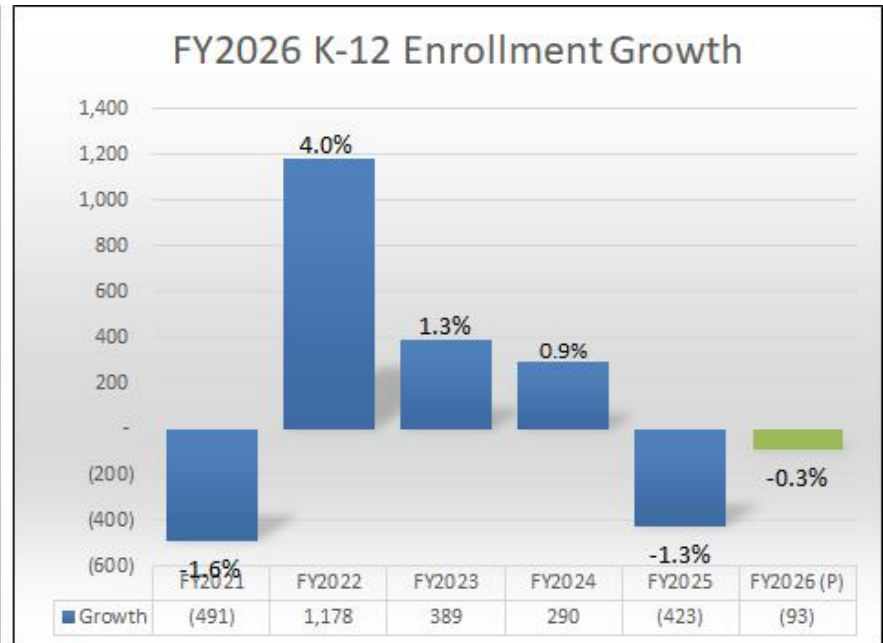
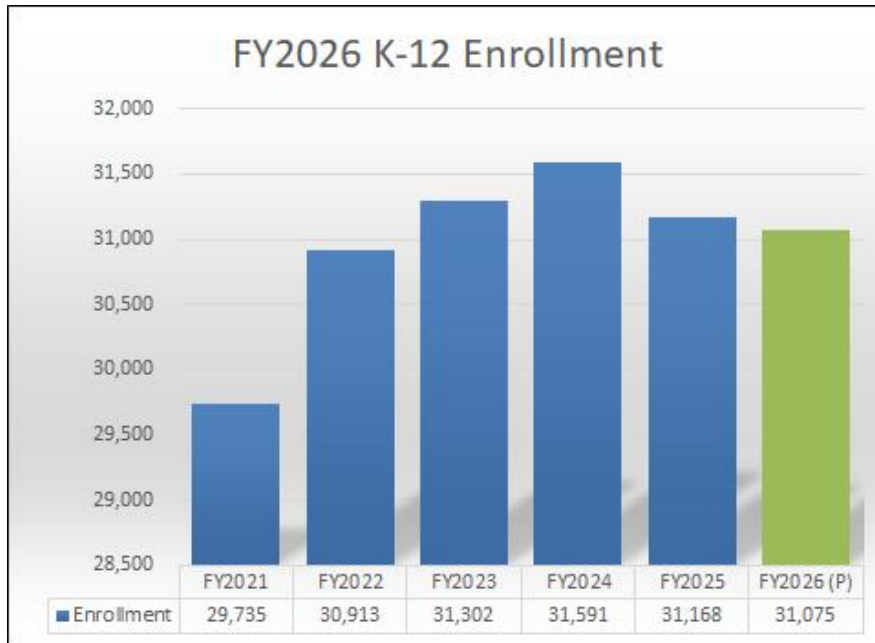
FY2026 Public Meetings and Hearings, Press Releases, Advertisements and Notices

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Enrollment



Highlights

- 31,075 Total Enrollment
- -0.3% Enrollment Decrease
- 220 Virtual, 0.7% of Enrollment

FY2026 Projected Enrollment



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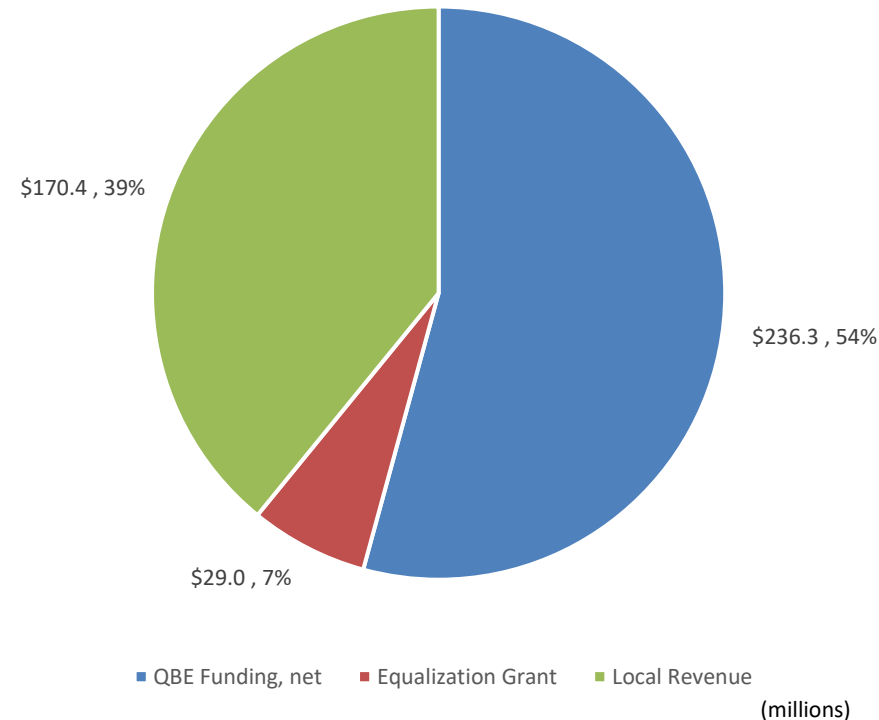
General Fund Revenue

| | FY2025 | FY2026 | Change | % |
|-------------------------|-----------------|-----------------|---------------|-------------|
| QBE Funding, net | \$ 230.9 | \$ 236.3 | \$ 5.5 | 2.4% |
| Equalization Grant | 34.0 | 29.0 | (5.0) | -14.7% |
| Local Taxes | 162.2 | 167.7 | 5.5 | 3.4% |
| Other Local Revenue | 2.2 | 2.7 | 0.5 | 22.0% |
| Total GF Revenue | \$ 429.3 | \$ 435.7 | \$ 6.4 | 1.5% |

**Excludes Grants and Transfers to Other Funds*

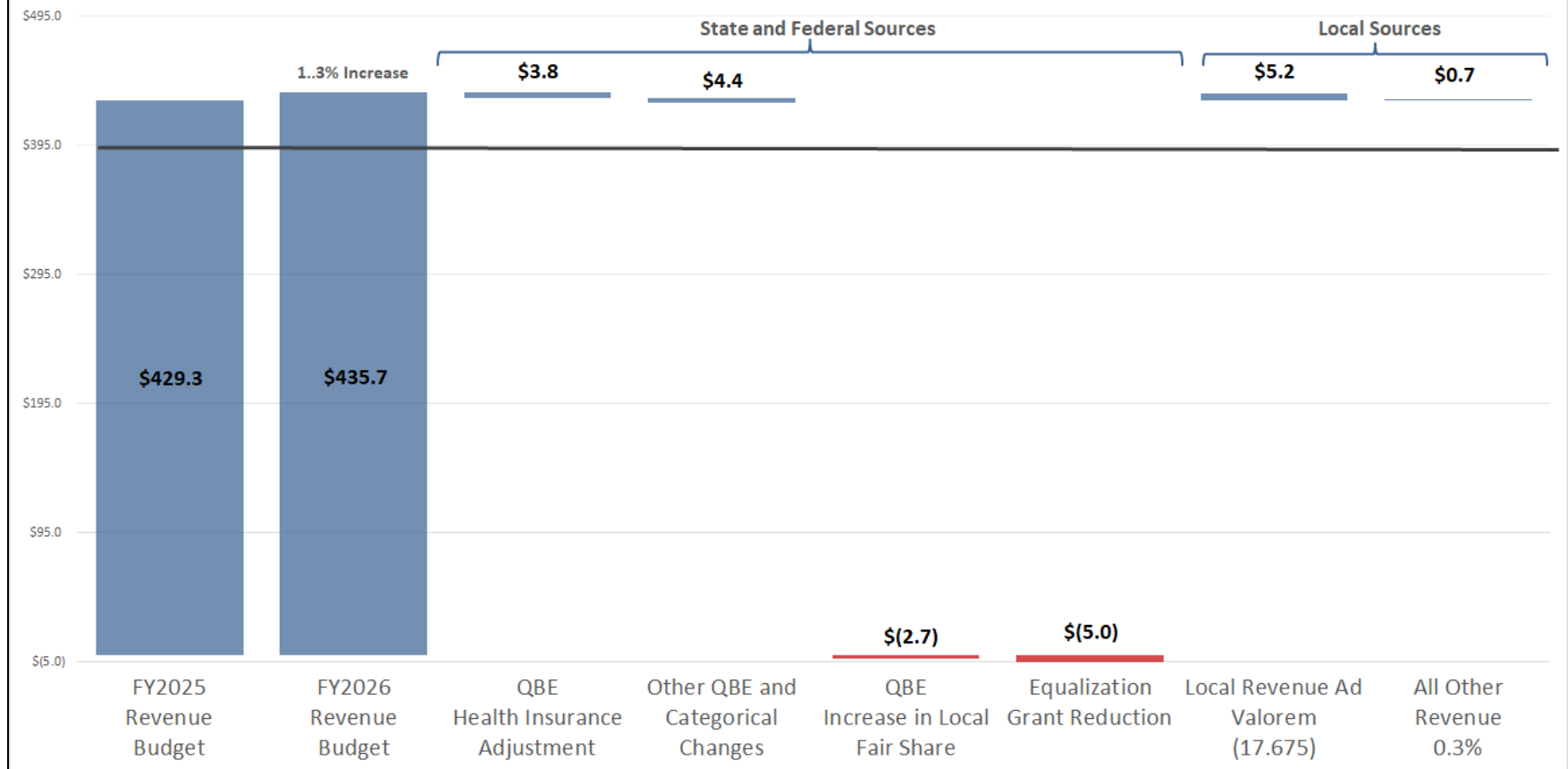
Highlights

- \$435.7m Budget
- \$6.4m Increase
- \$29.0m Equalization Grant
- +\$5.5m Local Taxes, including
 - ✓ \$5.2m Ad Valorem
 - ✓ \$0.2m TAVT
 - ✓ \$0.1m Other Sales Taxes



Tentative General Fund Revenue

FY2026 TENTATIVE BUDGET: MATERIAL CHANGES IN GENERAL FUND REVENUE (millions)



Highlights

- \$6.4 million or 1.5% General Fund Revenue Increase
- Projected as of May 22nd, pending Final Digest

Note: Excludes Grants and Transfers to Other Funds (Includes Anticipated FY26 Mid-Term Adjustments)



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Allotments

Highlights

General Fund

- 3,724 Allotments, -74_{net} or -1.9%
 - ✓ 2,951 GenEd, -82 or -2.7%
 - ✓ 773 ESEP, +8 or 1.0%
 - ✓ 84% of allotments are school-based or positions that directly support students

Grants

- 89 Allotments, -25_{net}
 - ✓ ESEP No Change
 - ✓ Other -25 or -39.4%

Divisions & Departments

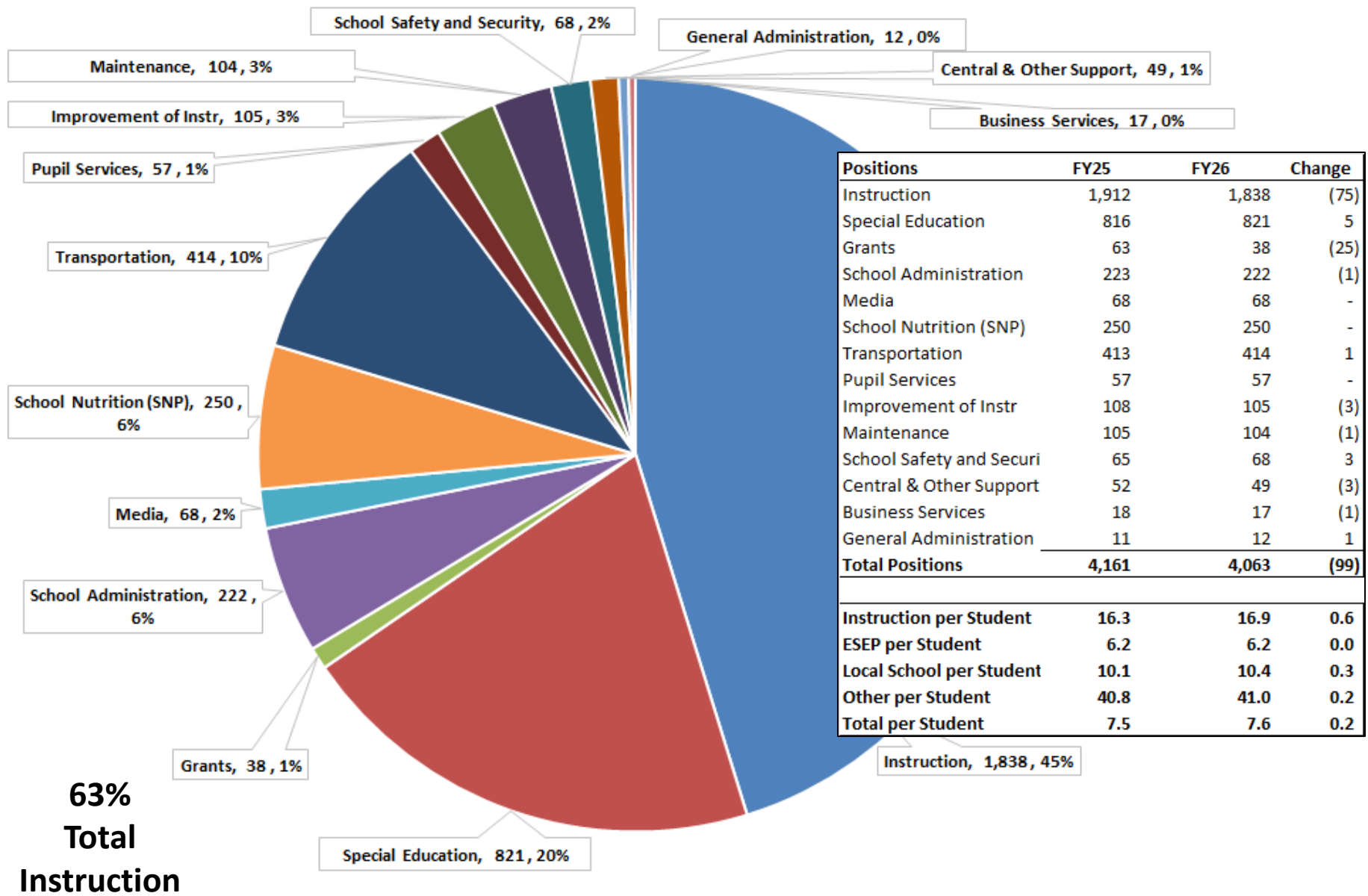
- 845 Allotments, -16_{net} or -8.0%
 - ✓ -5 Title I
 - ✓ -5 ESEP
 - ✓ -3 Curriculum (L4GA)
 - ✓ -2 Office of Superintendent
 - ✓ -1 Business Services
 - ✓ -1 Technology
 - ✓ +1 Transportation

| General Fund | | | | | Grants | | | | | SNP | | Total | | |
|-------------------|------|------------------|-----|-------|------------------|-----|-------------------|------|-------|-----------------|-----|----------|------|-----------------|
| Original GenEd | +/- | Original ESEP | +/- | Total | Original ESEP | +/- | Original Other | +/- | Total | Original SNP | +/- | Original | +/- | FY2026 Total |
| 1,170 | (50) | 300 | (2) | 1,419 | 39 | - | 25 | (9) | 55 | 116 | - | 1,650 | (61) | 1,590 |
| 528 | (6) | 154 | 5 | 681 | 1 | - | 12 | (5) | 8 | 69 | - | 764 | (6) | 758 |
| 610 | (18) | 183 | 4 | 779 | 4 | - | 7 | (3) | 8 | 50 | - | 854 | (17) | 837 |
| 2,308 | (74) | 637 | 7 | 2,879 | 44 | - | 44 | (17) | 71 | 235 | - | 3,268 | (84) | 3,185 |
| 24 | - | 1 | 1 | 26 | - | - | - | - | - | - | - | 25 | 1 | 26 |
| 2,332 | (74) | 638 | 8 | 2,905 | 44 | - | 44 | (17) | 71 | 235 | - | 3,293 | (83) | 3,211 |
| | | | | | | | | | | | | | | |
| 3 | - | - | - | 3 | - | - | - | - | - | - | - | 3 | - | 3 |
| 14 | (1) | - | - | 13 | - | - | - | - | - | - | - | 14 | (1) | 13 |
| 35 | - | - | - | 35 | - | - | - | - | - | - | - | 35 | - | 35 |
| 5 | - | 111 | - | 116 | 6 | - | - | - | 6 | - | - | 123 | - | 123 |
| 13 | - | - | - | 13 | - | - | - | - | - | - | - | 13 | - | 13 |
| 2,402 | (75) | 749 | 8 | 3,085 | 50 | - | 44 | (17) | 78 | 235 | - | 3,481 | (84) | 3,398 |
| | | | | | | | | | | | | | | |
| 413 | 1 | - | - | 414 | - | - | - | - | - | - | - | 413 | 1 | 414 |
| 39 | - | - | - | 39 | - | - | - | - | - | 2 | - | 41 | - | 41 |
| 2,854 | (74) | 749 | 8 | 3,538 | 50 | - | 44 | (17) | 78 | 237 | - | 3,935 | (83) | 3,853 |
| | | | | | | | | | | | | | | |
| 1 | 1 | - | - | 2 | - | - | - | - | - | - | - | 1 | 1 | 2 |
| 9 | - | - | - | 9 | - | - | - | - | - | - | - | 9 | - | 9 |
| 16 | - | - | - | 16 | - | - | - | - | - | - | - | 16 | - | 16 |
| 4 | - | - | - | 4 | - | - | - | - | - | - | - | 4 | - | 4 |
| 21 | - | - | - | 21 | - | - | 3 | (3) | - | - | - | 24 | (3) | 21 |
| 39 | - | - | - | 39 | - | - | - | - | - | - | - | 39 | - | 39 |
| - | - | - | - | - | - | - | 15 | (5) | 10 | - | - | 15 | (5) | 10 |
| 15 | (5) | 127 | - | 137 | 6 | - | 1 | - | 7 | - | - | 150 | (5) | 145 |
| 5 | (1) | - | - | 4 | - | - | - | - | - | - | - | 5 | (1) | 4 |
| 4 | - | - | - | 4 | - | - | - | - | - | - | - | 4 | - | 4 |
| 5 | - | - | - | 5 | - | - | - | - | - | - | - | 5 | - | 5 |
| 39 | - | - | - | 39 | - | - | - | - | - | 2 | - | 41 | - | 41 |
| 2 | - | - | - | 2 | - | - | - | - | - | - | - | 2 | - | 2 |
| 413 | 1 | - | - | 414 | - | - | - | - | - | - | - | 413 | 1 | 414 |
| 15 | - | - | - | 15 | - | - | - | - | - | - | - | 15 | - | 15 |
| - | - | - | - | - | - | - | - | - | - | 13 | - | 13 | - | 13 |
| 8 | - | - | - | 8 | - | - | - | - | - | - | - | 8 | - | 8 |
| 4 | - | - | - | 4 | - | - | - | - | - | - | - | 4 | - | 4 |
| 54 | (1) | - | - | 53 | - | - | - | - | - | - | - | 54 | (1) | 53 |
| 12 | - | - | - | 12 | - | - | - | - | - | - | - | 12 | - | 12 |
| 5 | (2) | - | - | 3 | - | - | - | - | - | - | - | 5 | (2) | 3 |
| 22 | (1) | - | - | 21 | - | - | - | - | - | - | - | 22 | (1) | 21 |
| 693 | (8) | 127 | - | 812 | 6 | - | 19 | (8) | 17 | 15 | - | 861 | (16) | 845 |
| 7 | - | - | - | 7 | - | - | - | - | - | - | - | 7 | - | 7 |
| 3,032 | (82) | 765 | 8 | 3,724 | 50 | - | 63 | (25) | 89 | 250 | - | 4,161 | (99) | 4,063 |

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

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

Tentative Allotment Changes

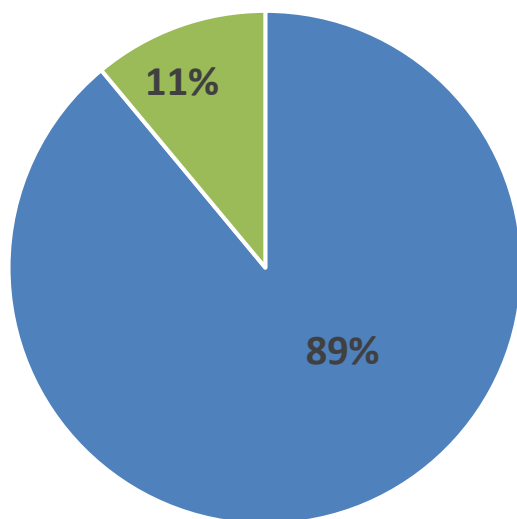


Tentative Allotment Allocation (All Funds)



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General Fund Expenditures



■ Salaries and Benefits & Outsourcing ■ Other

| | FY25 Budget | FY26 Budget | Change | % |
|-----------------------|-----------------|-----------------|---------------|--------------|
| Salaries | \$ 258.6 | \$ 253.3 | \$ (5.2) | -2.0% |
| Benefits | 127.2 | 133.2 | 5.9 | 4.7% |
| | \$ 385.8 | \$ 386.5 | \$ 0.7 | 0.2% |
| Professional Services | \$ 6.8 | \$ 6.7 | \$ (0.1) | -1.1% |
| Technology | 11.0 | 10.8 | (0.1) | -1.2% |
| Utilities | 7.2 | 7.2 | (0.1) | -1.0% |
| Textbooks and Books | 1.8 | 1.8 | 0.0 | 0.5% |
| Supplies | 3.0 | 4.2 | 1.2 | 39.3% |
| Vehicle Purchases | 2.0 | 5.2 | 3.2 | 158.6% |
| Fuel | 2.3 | 2.4 | 0.1 | 4.2% |
| Other | 9.4 | 10.9 | 1.5 | 15.9% |
| | \$ 43.5 | \$ 49.2 | \$ 5.7 | 13.1% |
| Grand Total | \$ 429.3 | \$ 435.7 | \$ 6.4 | 1.5% |

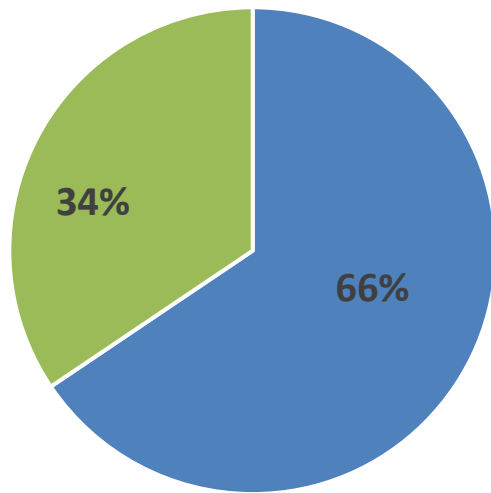
**Excludes Non-QBE Grants and Transfers to Other Funds*

Highlights

- \$386.5m Payroll (89%)
- \$49.2m Other Operating (11%)
- \$10.8m Technology
- \$7.2m Utilities (\$1.78 sqft)
- \$1.8m Textbooks & Books
- +\$1.2m Supplies
- +\$3.2m Vehicle Purchases
- -\$0.1m Professional Services

(millions)

Tentative Expenditures: by Object



■ Salary ■ Benefits

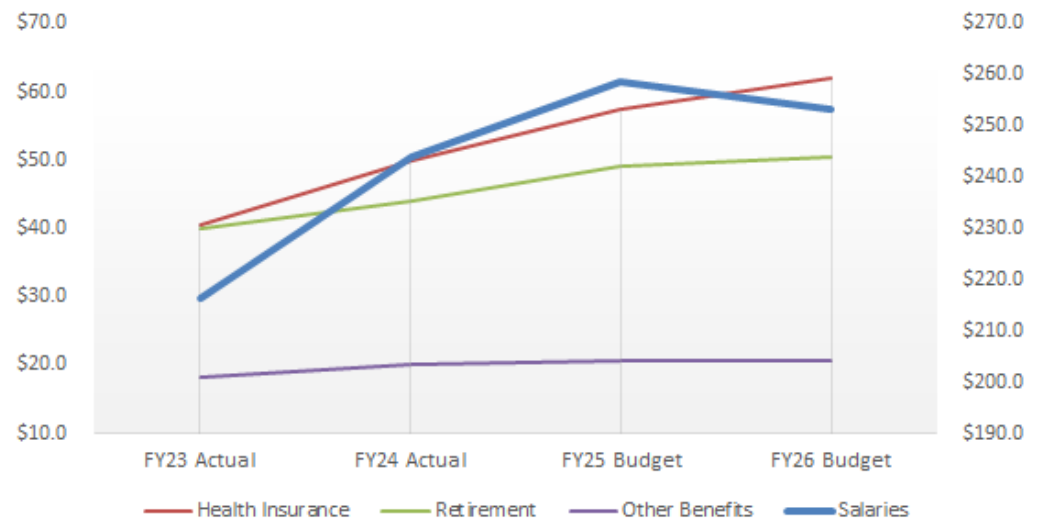
Highlights

- -\$5.2m Salaries, including
✓ 1.6% Average Step
- +\$5.9m Benefits, including
✓ \$50.5m Retirement
✓ \$62.0m Health Insurance

| | FY25 Budget | FY26 Budget | Change | % |
|--------------------|-----------------|-----------------|---------------|-------------|
| Salaries | \$ 258.6 | \$ 253.3 | \$ (5.2) | -2.0% |
| Health Insurance | \$ 57.4 | \$ 62.0 | \$ 4.6 | 8.0% |
| Retirement (TRS) | 49.1 | 50.5 | 1.4 | 2.9% |
| Employer Taxes | 18.6 | 18.2 | (0.4) | -2.2% |
| Workers Comp | 1.3 | 1.5 | 0.2 | 17.4% |
| Other Benefits | 0.8 | 0.9 | 0.1 | 16.4% |
| | \$ 127.2 | \$ 133.2 | 5.9 | 4.7% |
| Grand Total | \$ 385.8 | \$ 386.5 | \$ 0.7 | 0.2% |

**Excludes Non-QBE Grants and Transfers to Other Funds*

Salaries and Benefits, FY2023 - FY2026



(millions)

Tentative Salaries & Benefits Expenditures

| | FY25 Budget | FY26 Budget | Change | % |
|--|----------------|----------------|---------------|--------------|
| Divisions and Departments | | | | |
| School Leadership Division | \$ 6.8 | \$ 6.9 | \$ 0.2 | 2.6% |
| Transportation Department | 6.1 | 9.4 | 3.3 | 53.4% |
| Teaching & Learning Division | | | | |
| Curriculum & School Impr Department | 1.4 | 1.4 | (0.0) | 0.0% |
| Student Services Department | 0.2 | 0.1 | (0.1) | -34.2% |
| Maintenance Department | 11.4 | 11.5 | 0.1 | 0.6% |
| Technology Division | 8.6 | 9.1 | 0.5 | 5.7% |
| Business Services Division | 1.5 | 1.6 | 0.1 | 6.9% |
| Human Resources Division | 0.7 | 0.7 | 0.0 | 4.7% |
| Office of Superintendent | 0.8 | 0.7 | (0.0) | -3.3% |
| Chief of Staff | 0.3 | 0.3 | (0.0) | -10.1% |
| QBE & Local Funds Allocated to Schools | 5.5 | 6.0 | 0.5 | 9.5% |
| Other <1% | 0.3 | 1.5 | 1.2 | 379.2% |
| Total | \$ 43.5 | \$ 49.2 | \$ 5.7 | 13.1% |

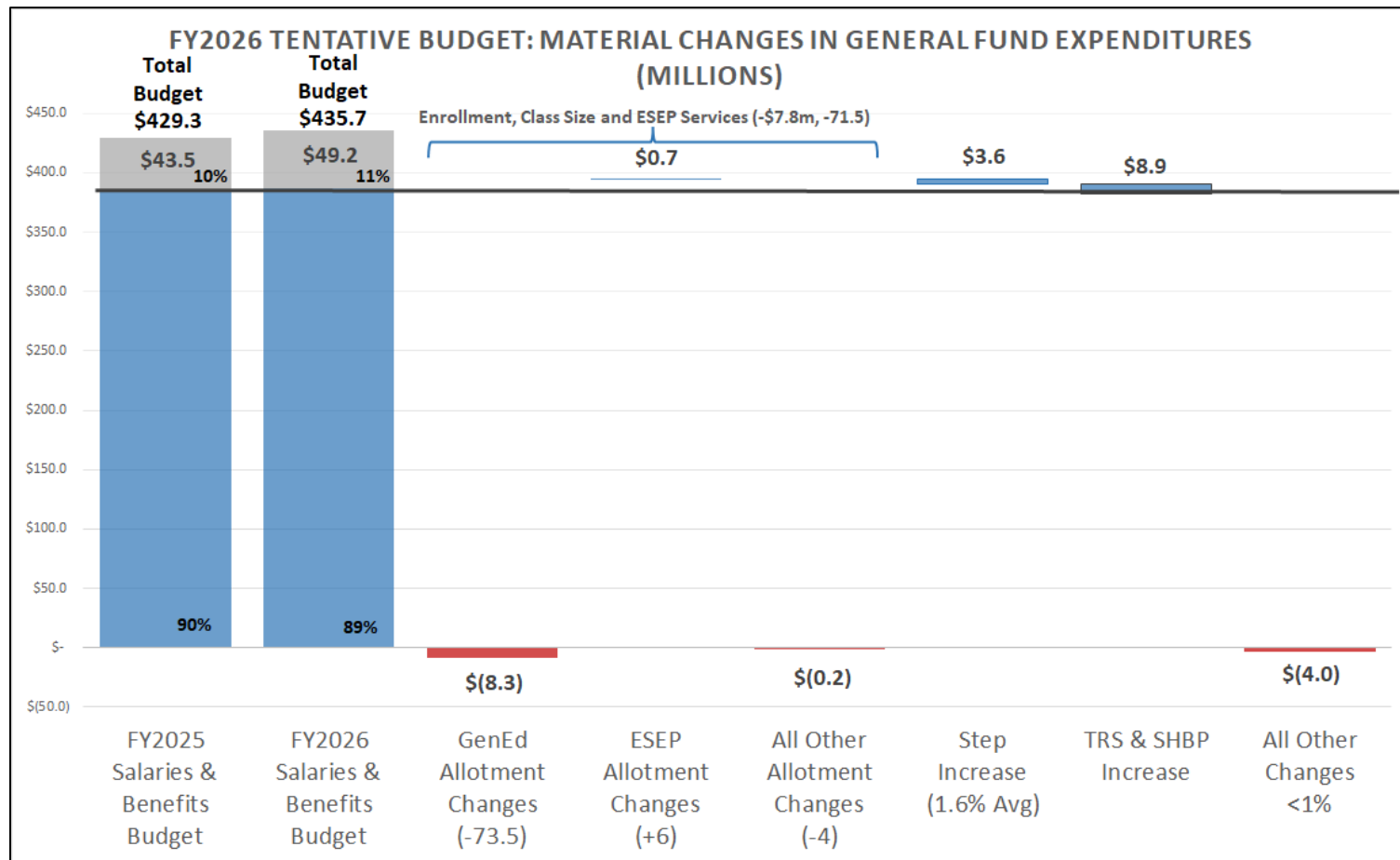
**Excludes Grants and Transfers to Other Funds.*

Highlights

- \$49.2m Other Operating
- +\$5.7m or 13.1% Total
- +\$4.0m or 10.7% Divisions
- +\$3.3m Transportation Department
- +\$0.5m Technology Division
- +\$0.1m Maintenance Department

(millions)

Tentative Operating Expenditures by Division



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



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FY2026 Tentative Budget

**Tentative Budget Presentation
Paulding County School District**

July 1, 2025 through June 30, 2026

The budget will be considered for final adoption by the Board of Education at 8:30 AM EST, June 10, 2025 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 | \$ 167,668,000 | | \$ 31,340,824 | | | \$ 199,008,824 |
| Local Sources | 2,716,000 | \$ 9,362,463 | | | \$ 5,937,256 | 18,015,719 |
| State Sources | 268,128,439 | | 4,512,204 | | 482,484 | 273,123,127 |
| Federal Sources | | 14,592,333 | | | 13,872,533 | 28,464,866 |
| Transfers from Other Funds | - | | - | 15,918,788 | 906,248 | 16,825,036 |
| Total Estimated Revenues | \$ 438,512,439 | \$ 23,954,797 | \$ 35,853,028 | \$ 15,918,788 | \$ 21,198,521 | \$ 535,437,573 |
| <u>Estimated Expenditures:</u> | | | | | | |
| Instruction | \$ 292,087,763 | \$ 14,138,062 | | | | \$ 306,225,825 |
| Pupil Services | 18,269,030 | 2,087,180 | | | | 20,356,210 |
| Improvement of Instructional Services | 18,656,673 | 29,921 | | | | 18,686,594 |
| Instructional Staff Training | 635,677 | 2,196,310 | | | | 2,831,987 |
| Educational Media Services | 4,744,628 | - | | | | 4,744,628 |
| Grant/Program Administration | | 421,206 | | | | 421,206 |
| General Administration | 2,108,155 | 232,355 | | | | 2,340,509 |
| School Administration | 26,824,909 | - | | | | 26,824,909 |
| Business Services | 3,513,122 | - | | | | 3,513,122 |
| Maintenance | 26,721,848 | 407,136 | | | | 27,128,984 |
| School Safety and Security | 6,697,493 | 750,000 | | | | 7,447,493 |
| Transportation | 29,730,671 | 1,165,972 | | | | 30,896,643 |
| Central Support Services | 8,307,503 | 7,000 | | | | 8,314,503 |
| School Nutrition Program | | | | | \$ 28,302,813 | 28,302,813 |
| Community Services | | | | | | - |
| Other Support Services | 214,967 | 56,250 | | | | 271,217 |
| Facilities Acquisition / Construction | | | \$ 65,791,234 | | | 65,791,234 |
| Other Outlays | | | 15,918,788 | | 906,248 | 16,825,036 |
| Debt Service | | | | \$ 15,918,788 | | 15,918,788 |
| Local School Activity and Other | | 1,172,221 | | | | 1,172,221 |
| Total Estimated Expenditures | \$ 438,512,439 | \$ 22,663,613 | \$ 81,710,023 | \$ 15,918,788 | \$ 29,209,061 | \$ 580,566,430 |
| Estimated Fund Balance (July 1, 2025) | 56,402,482 | 4,377,888 | 100,354,401 | 9,178,609 | 11,374,933 | 181,688,313 |
| Estimated Fund Balance (June 30, 2026) | \$ 56,402,482 | \$ 5,669,071 | \$ 54,497,406 | \$ 9,178,609 | \$ 3,364,393 | \$ 136,559,455 |

* No Proprietary Funds exist

** Annual budgets are not adopted for Fiduciary Funds

“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.).**” “Annual budgets are adopted for all funds except trust and agency funds.” *BOE Policy DB*

Governmental Fund Type

- \$580.6m Total Budget
 - Includes -
- \$438.5 General Fund*
 - ✓ \$435.7m General Fund
 - ✓ \$2.8m GF Grants and Transfers
- \$56.4m GF Ending Fund Balance
 - ✓ ~\$53.4m Unassigned
 - ✓ 1.5 Months FY26 (P) Expenditures
 - ✓ \$11.9 under 15% (target max)
 - ✓ \$0.9m over 1.5 months (target min)

* Includes State General Fund Grants and Transfers

** State and Federal Grants, Local School Activity and Other

*** Excludes Transfers for Debt Service

(millions)

FY2026 Tentative Budget

**Tentative Budget Presentation
Paulding County School District**

July 1, 2025 through June 30, 2026

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| Local Sources | 2,716,000 | \$ 9,362,463 | | | \$ 5,937,256 | 18,015,719 |
| State Sources | 268,128,439 | | 4,512,204 | | 482,484 | 273,123,127 |
| Federal Sources | | 14,592,333 | | | 13,872,533 | 28,464,866 |
| Transfers from Other Funds | - | | - | 15,918,788 | 906,248 | 16,825,036 |
| Total Estimated Revenues | \$ 438,512,439 | \$ 23,954,797 | \$ 35,853,028 | \$ 15,918,788 | \$ 21,198,521 | \$ 535,437,573 |
| <u>Estimated Expenditures:</u> | | | | | | |
| Instruction | \$ 292,087,763 | \$ 14,138,062 | | | | \$ 306,225,825 |
| Pupil Services | 18,269,030 | 2,087,180 | | | | 20,356,210 |
| Improvement of Instructional Services | 18,656,673 | 29,921 | | | | 18,686,594 |
| Instructional Staff Training | 635,677 | 2,196,310 | | | | 2,831,987 |
| Educational Media Services | 4,744,628 | - | | | | 4,744,628 |
| Grant/Program Administration | | 421,206 | | | | 421,206 |
| General Administration | 2,108,155 | 232,355 | | | | 2,340,509 |
| School Administration | 26,824,909 | - | | | | 26,824,909 |
| Business Services | 3,513,122 | - | | | | 3,513,122 |
| Maintenance | 26,721,848 | 407,136 | | | | 27,128,984 |
| School Safety and Security | 6,697,493 | 750,000 | | | | |
| Transportation | 29,730,671 | 1,165,972 | | | | 30,896,643 |
| Central Support Services | 8,307,503 | 7,000 | | | | 8,314,503 |
| School Nutrition Program | | | | | \$ 28,302,813 | 28,302,813 |
| Community Services | | | | | | - |
| Other Support Services | 214,967 | 56,250 | | | | 271,217 |
| Facilities Acquisition / Construction | | | \$ 65,791,234 | | | 65,791,234 |
| Other Outlays | | | 15,918,788 | | 906,248 | 16,825,036 |
| Debt Service | | | | \$ 15,918,788 | | 15,918,788 |
| Local School Activity and Other | | 1,172,221 | | | | 1,172,221 |
| Total Estimated Expenditures | \$ 438,512,439 | \$ 22,663,613 | \$ 81,710,023 | \$ 15,918,788 | \$ 29,209,061 | \$ 580,566,430 |
| Estimated Fund Balance (July 1, 2025) | 56,402,482 | 4,377,888 | 100,354,401 | 9,178,609 | 11,374,933 | 181,688,313 |
| Estimated Fund Balance (June 30, 2026) | \$ 56,402,482 | \$ 5,669,071 | \$ 54,497,406 | \$ 9,178,609 | \$ 3,364,393 | \$ 136,559,455 |

* No Proprietary Funds exist

** Annual budgets are not adopted for Fiduciary Funds

Governmental Fund Type

- \$22.7m Special Revenue Fund**
 - ✓ \$14.2m Grants
 - ✓ \$7.9m Local School
 - ✓ \$0.6m Other
- \$65.8m Capital Projects***
 - ✓ Elementary School #20 Project
 - ✓ Roberts ES Addition
 - ✓ Northside ES Addition
 - ✓ School Renovations
 - ✓ Other Projects
- \$15.9m Bond Debt Service
- \$132.3m L/T Bond Debt
- \$29.2m School Nutrition Fund

* Includes State General Fund Grants and Transfers

** State and Federal Grants, Local School Activity and Other

*** Excludes Transfers for Debt Service

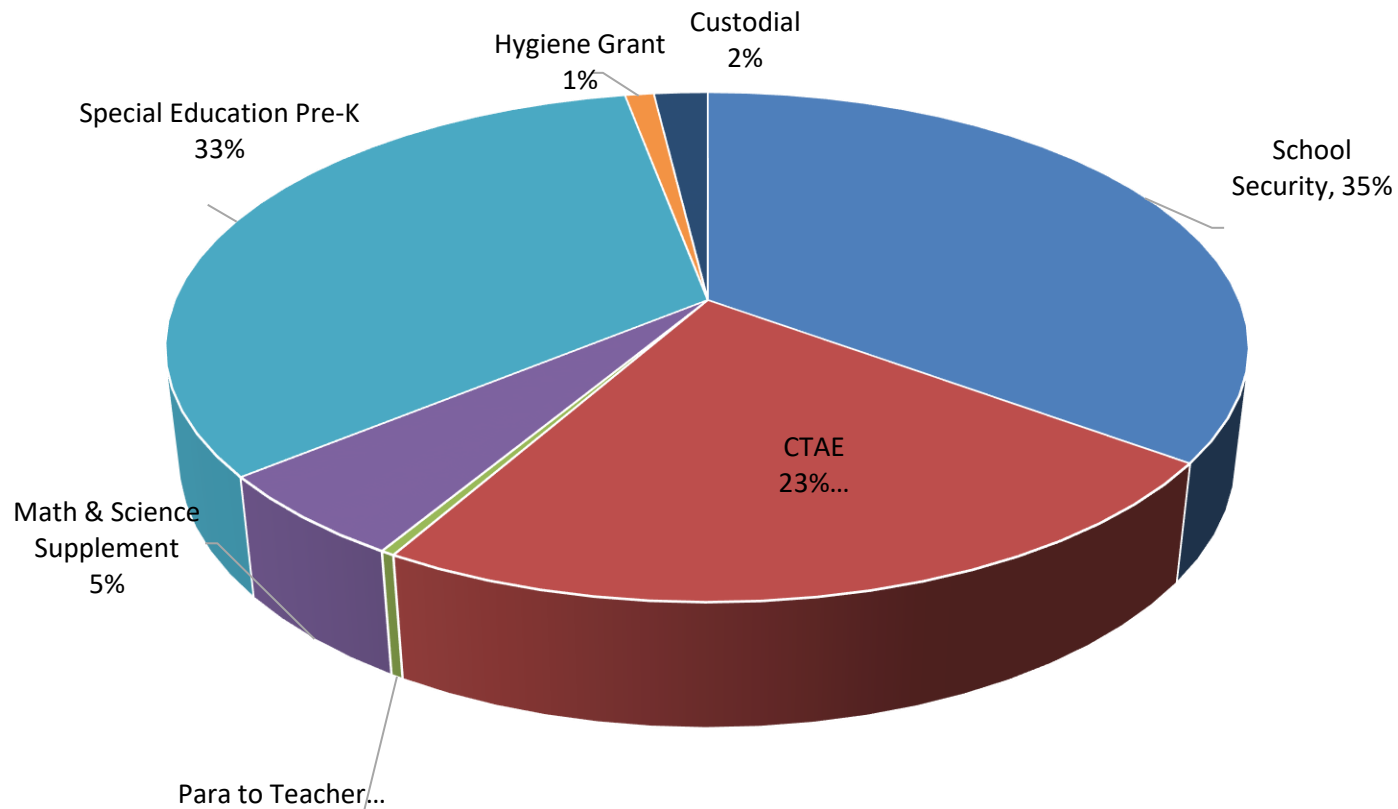
(millions)

FY2026 Tentative Budget

| Grants | FY 26 Budget |
|---|---------------|
| QBE Categorical Grant: Equalization | \$ 28,990,495 |
| QBE Categorical Grant: Transportation | 7,204,969 |
| Vi-B Flowthrough Special Education Fund 404 | 6,087,268 |
| Regular, Title I | 4,199,163 |
| QBE Categorical: State School Security | 1,603,610 |
| Preschool Handicapped State Grant | 930,028 |
| Title II-A, Improving Teacher Quality | 747,218 |
| QBE Categorical Grant: Nursing | 743,350 |
| School Security Grant | 713,955 |
| COPS School Violence | 500,000 |
| Jr. Rotc | 477,419 |
| E-RateFed Comm | 407,136 |
| Title IIIIA Student Support and Academic Enrichment | 332,732 |
| School Security Grant | 273,927 |
| Stronger Connections | 250,000 |
| CTAE Perkins V Program Improvement | 220,000 |
| Extended Day-Technology/Career | 204,297 |
| Idea High Cost Fund Pool | 175,898 |
| Limited English Proficient | 157,952 |
| GF Const Related Equip Grt Voc | 156,000 |
| Math And Science Supplement | 153,886 |
| Sources of Strength | 112,000 |
| Pre-School-Regular Project, Special Education | 101,101 |
| GF Const Related Equip Grt Ag | 90,000 |
| Title II-A Summer | 78,491 |
| Title I Summer | 59,539 |
| Vocational Supervisors | 57,768 |
| Family Connection - Dhr Grants | 56,250 |
| Custodian Suppl | 54,000 |
| Title I Sch Improv Summer | 52,208 |
| Apprenticeship - Spec Approp | 50,180 |
| Education Of Homeless Children | 45,799 |
| Vocational Industry Certification State | 40,000 |
| Title IV Summer | 36,206 |
| Extended Day-Agriculture | 30,914 |
| Hygiene Grant | 28,863 |
| Perkins Plus | 25,000 |
| Extended Year Ag. | 23,412 |
| Special Education Parent Mentor | 18,400 |
| Limited English Proficient Summer | 14,975 |
| GSU Recruitment Misc. Grant | 11,640 |
| Paraprofessional to Teacher Reimbursement Grant | 10,000 |
| Perkins Plus Carryover | 9,000 |
| Title II-A, Advance Placement | 7,000 |
| T3A-LangImmigrant | 2,931 |
| L4GA ES | 512 |
| Total | \$ 55,545,492 |

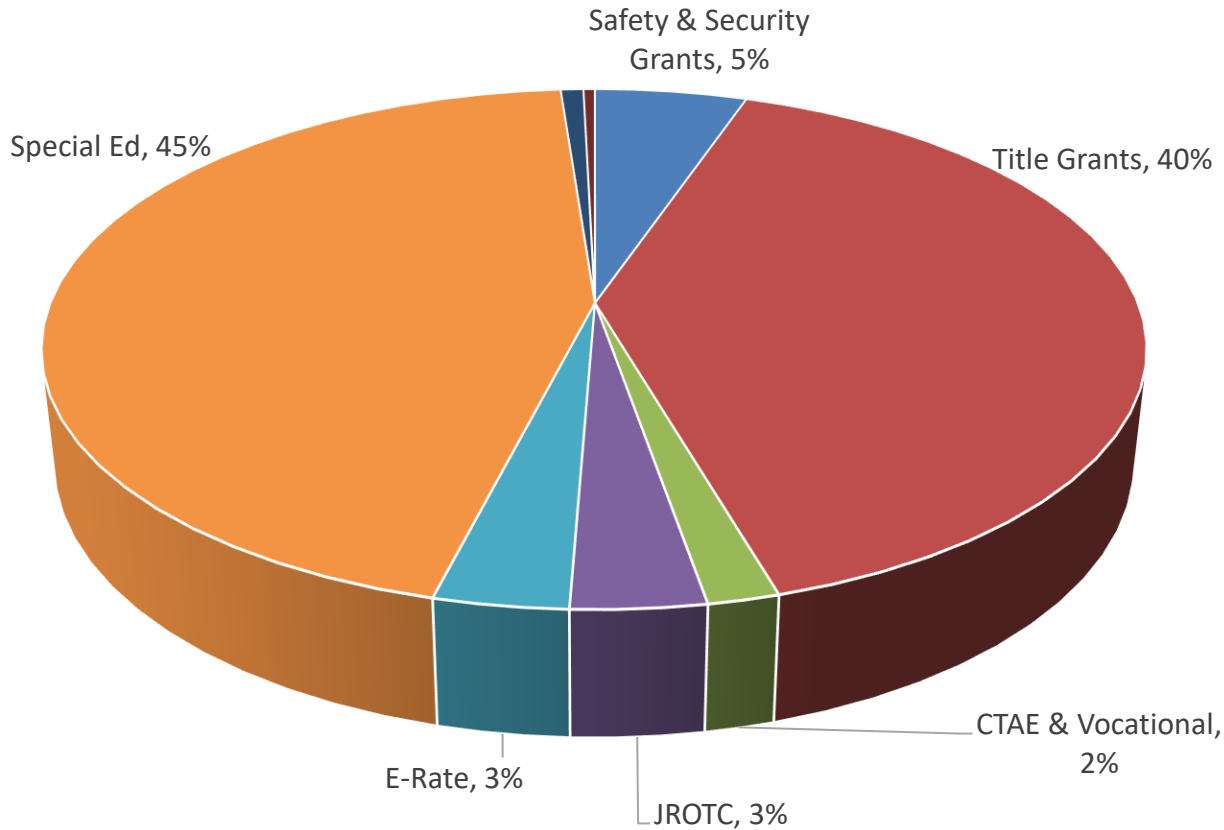
Highlights

- 46 Grants are included in the FY26 Tentative Budget, totaling more than \$55.5m
- QBE Categorical Grants account for \$38.5m or 69% of all Grants
- \$2.8m General Fund Grants
- \$14.2m Special Revenue Grants



Highlights

- \$987k School Security
- \$930k Special Education
- \$652k CTAE
- \$154k Math & Science Supplement



Highlights

- \$6.4m Special Education
- \$750k Safety & Security
- \$5.7m Title Programs
- \$279k Indirect Costs

| | FY 18 | FY 19 | FY 20 | FY 21 | Total Grant |
|------------|------------------|---------------------|-------------------|-------------------|---------------------|
| Birth-5 | \$ 2,775 | \$ 88,763 | \$ 51,338 | \$ 48,524 | \$ 191,400 |
| Elementary | 5,564 | 1,893,909 | 176,858 | 224,065 | 2,300,395 |
| Middle | 1,235 | 868,441 | 132,007 | 119,256 | 1,120,939 |
| High | 584 | 109,181 | 339,329 | 441,167 | 890,262 |
| | \$ 10,158 | \$ 2,960,293 | \$ 699,532 | \$ 833,012 | \$ 4,502,996 |

Highlights

L4GA is a unique approach to improving literacy that pairs community-driven action with research-proven instruction. In its first round, funded by a federal Striving Readers grant of \$61.5 million, 38 school districts partnered with early learning and care providers as well as community organizations to implement community efforts and improve classroom instruction. Paulding County School District was awarded \$4.5 million.

| | FY 21 | FY 22 | FY 23 | FY 24 | FY 25 | Total Grant |
|------------|--------------|--------------|--------------|--------------|--------------|---------------|
| Birth-5 | \$ 425,759 | \$ 544,962 | \$ 514,976 | \$ 672,003 | \$ 862,047 | \$ 3,019,747 |
| Elementary | 1,950,533 | 1,312,855 | 1,708,089 | 1,818,260 | 1,583,256 | 8,372,994 |
| Middle | 818,569 | 553,660 | 935,129 | 678,941 | 859,159 | 3,845,458 |
| High | 852,599 | 869,845 | 918,668 | 867,248 | 993,957 | 4,502,318 |
| | \$ 4,047,461 | \$ 3,281,321 | \$ 4,076,863 | \$ 4,036,453 | \$ 4,298,420 | \$ 19,740,517 |

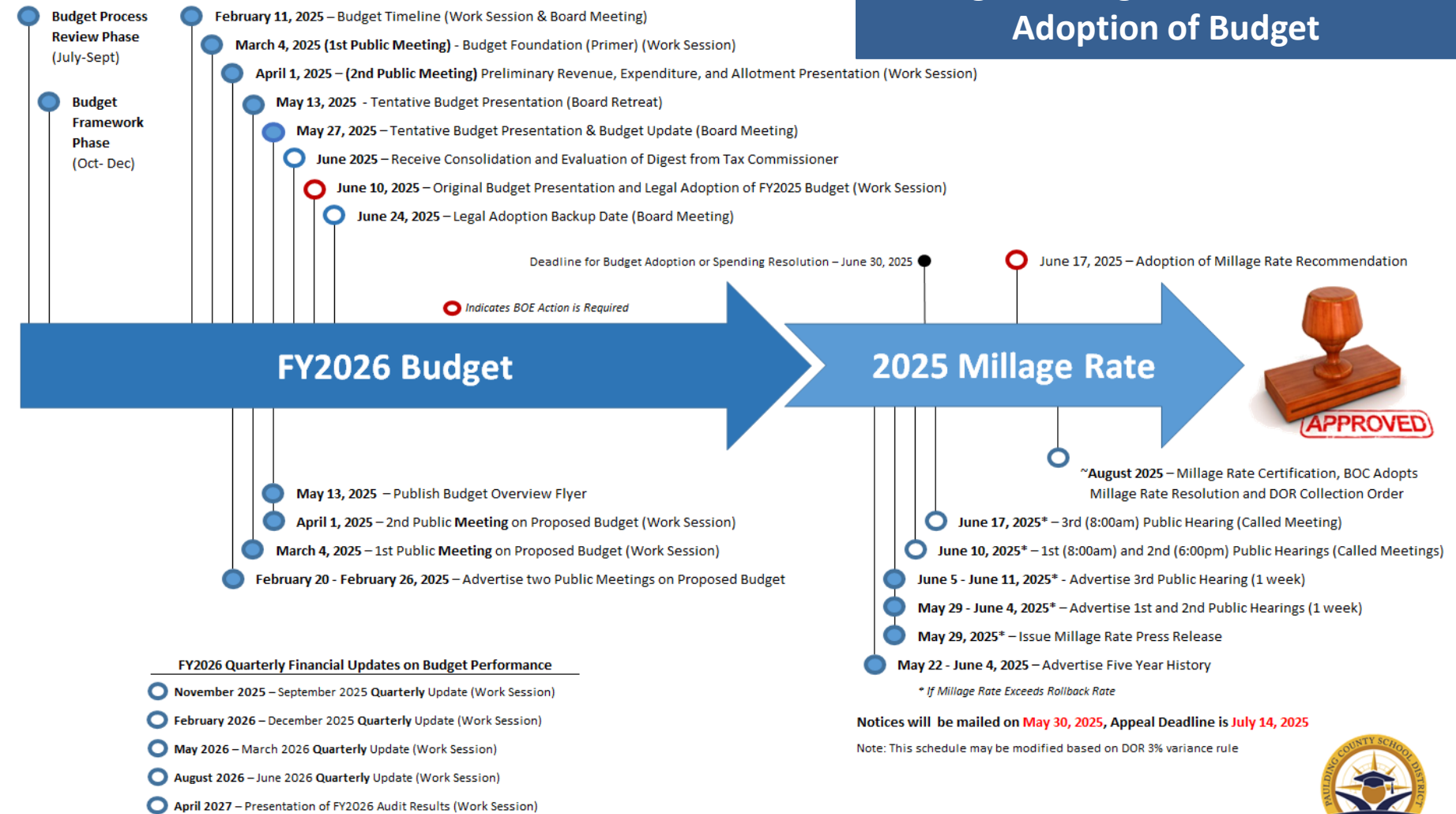
Highlights

The second round of funding for Georgia totaled \$179,174,766 over five years to continue the L4GA initiative. The award takes into account the poverty level of a community, the percentage of students reading below grade level, the recent rate of growth in the number of students reading above grade level, and whether a school is identified for support from the Department of Education's School Improvement team. Paulding County School District was awarded \$19.7 million.

June 10, 2025

Original Budget Presentation & Adoption of Budget

FY2026 Budget Development - Major Milestones



FY2026 Public Meetings and Hearings, Press Releases, Advertisements and Notices

FY2026 Budget Roadmap



Engage. Inspire. Prepare.

Thank You

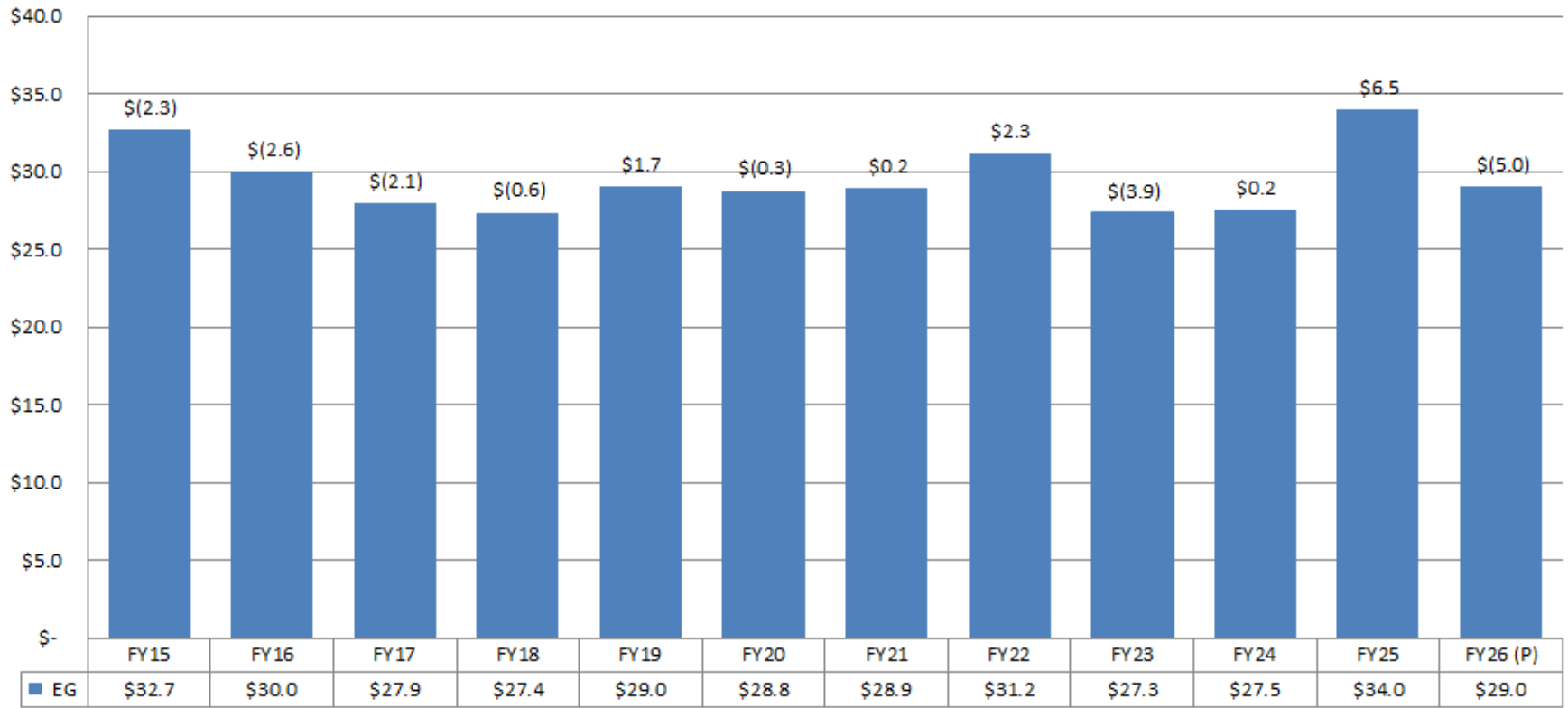
For Budget Ideas and Feedback Please Visit our Website



Engage. Inspire. Prepare.

Appendix

Equalization Grant, FY2015 - FY2026(P)



Highlights

- \$29.0m or \$933 Per-Pupil
- 7.0% of Total General Fund Budget

Note: Pending GaDOE Official QBE Allotment Sheet

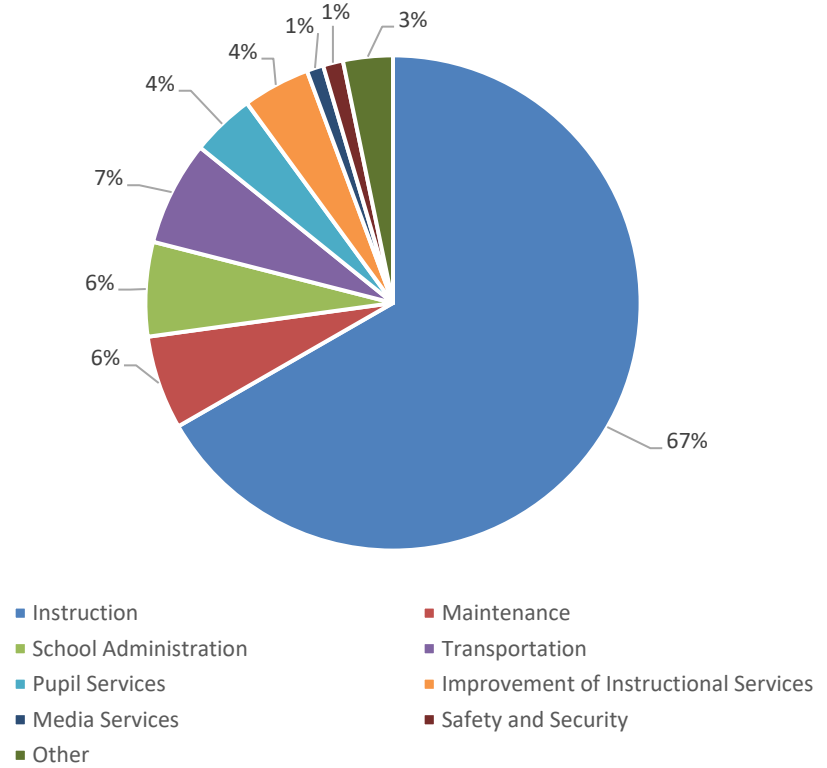
| | FY25 Budget | FY26 Budget | Change | % |
|----------------------------|-----------------|-----------------|---------------|-------------|
| Instruction | \$ 291.9 | \$ 290.6 | \$ (1.3) | -0.5% |
| Maintenance | 25.9 | 26.7 | 0.8 | 2.9% |
| School Administration | 26.3 | 26.8 | 0.6 | 2.2% |
| Transportation | 23.3 | 29.7 | 6.4 | 27.4% |
| Pupil Services | 16.9 | 18.1 | 1.2 | 7.2% |
| Improvement of Instruction | 19.6 | 19.2 | (0.4) | -2.1% |
| Media Services | 6.6 | 4.7 | (1.9) | -28.2% |
| Safety and Security | 4.9 | 5.7 | 0.8 | 16.8% |
| Other | 13.9 | 14.1 | 0.3 | 1.9% |
| Total | \$ 429.3 | \$ 435.7 | \$ 6.4 | 1.5% |

**Excludes Grants and Transfers to Other Funds*

Highlights

- \$435.7m Budget
- 67% Instruction
- 7% Transportation
- 6% Maintenance
- 6% School Admin

(millions)



Tentative GF Expenditures: by Function

FY2026 Projection Summary Report

Elementary Schools

| | | 2023-2025 | | | | | | 2025-2026 | | |
|-----------------------------|----|-----------|--------|--------|--------|-------|--------|-----------|--------|-------|
| | | Rank | 2023 | 2024 | 2025 | Var | % Var | 2026 (P) | Growth | % Var |
| 34 Abney Elementary | NE | 1 | 1,247 | 1,271 | 1,304 | 33 | 2.6% | 1,390 | 86 | 6.6% |
| 20 Allgood Elementary | SW | 6 | 809 | 831 | 800 | (31) | -3.7% | 796 | (4) | -0.5% |
| 23 Baggett Elementary | SE | 14 | 586 | 571 | 544 | (27) | -4.7% | 508 | (36) | -6.6% |
| 31 Burnt Hickory Elementary | NE | 3 | 1,039 | 1,040 | 989 | (51) | -4.9% | 929 | (60) | -6.1% |
| 2 Dallas Elementary* | NW | 15 | 497 | 494 | 512 | 18 | 3.6% | 499 | (13) | -2.6% |
| 26 Dugan Elementary | SE | 9 | 647 | 631 | 613 | (18) | -2.9% | 623 | 10 | 1.6% |
| 3 Hiram Elementary | SE | 7 | 794 | 768 | 765 | (3) | -0.4% | 700 | (65) | -8.6% |
| 33 Hutchens Elementary | SE | 11 | 633 | 642 | 612 | (30) | -4.7% | 606 | (6) | -0.9% |
| 5 McGarity Elementary | NE | 13 | 586 | 600 | 571 | (29) | -4.8% | 542 | (29) | -5.0% |
| 18 Nebo Elementary | SE | 5 | 699 | 818 | 843 | 25 | 3.1% | 915 | 72 | 8.6% |
| 6 New GA Elementary* | SW | 19 | 423 | 343 | 334 | (9) | -2.6% | 309 | (25) | -7.4% |
| 15 Northside Elementary | NW | 10 | 627 | 603 | 609 | 6 | 1.0% | 608 | (1) | -0.1% |
| 16 Panter Elementary | SE | 16 | 508 | 529 | 505 | (24) | -4.5% | 495 | (10) | -1.9% |
| 25 Poole Elementary | NW | 17 | 464 | 481 | 453 | (28) | -5.8% | 461 | 8 | 1.7% |
| 32 Ragsdale Elementary | SW | 12 | 582 | 624 | 616 | (8) | -1.3% | 584 | (32) | -5.3% |
| 19 Roberts Elementary* | NE | 8 | 657 | 633 | 641 | 8 | 1.3% | 635 | (6) | -1.0% |
| 24 Russom Elementary | NE | 4 | 921 | 961 | 962 | 1 | 0.1% | 928 | (34) | -3.5% |
| 14 Shelton Elementary* | NE | 2 | 1,417 | 1,397 | 1,371 | (26) | -1.9% | 1,336 | (35) | -2.6% |
| 8 Union Elementary* | SW | 18 | 463 | 398 | 344 | (54) | -13.6% | 317 | (27) | -7.7% |
| All Total Elementary | | 19 | 13,599 | 13,635 | 13,388 | (247) | -1.8% | 13,181 | (207) | -1.5% |

Enrollment Projection Summary

FY2026 Projection Summary Report

Middle Schools

| | | 2023-2025 | | | | | | | 2025-2026 | | |
|--------------------------|----|-----------|-------|-------|-------|-------|--------|--|-----------|--------|--------|
| | | Rank | 2023 | 2024 | 2025 | Var | % Var | | 2026 (P) | Growth | % Var |
| 27 Austin Middle | SE | 5 | 792 | 811 | 782 | (29) | -3.6% | | 766 | (16) | -2.1% |
| 17 Dobbins Middle | SE | 9 | 532 | 556 | 531 | (25) | -4.5% | | 540 | 9 | 1.6% |
| 9 East Paulding Middle | NE | 8 | 858 | 869 | 630 | (239) | -27.5% | | 623 | (7) | -1.1% |
| 10 Herschel Jones Middle | NW | 7 | 807 | 809 | 728 | (81) | -10.0% | | 737 | 9 | 1.2% |
| 22 Moses Middle | NE | 1 | 907 | 929 | 921 | (8) | -0.9% | | 969 | 48 | 5.2% |
| 29 McClure Middle* | NE | 3 | 1,536 | 1,499 | 834 | (665) | -44.4% | | 821 | (13) | -1.5% |
| 36 Ritch Middle | NE | 6 | 755 | 718 | 690 | (28) | -3.9% | | 747 | 57 | 8.2% |
| 35 Scoggins Middle | SW | 4 | 760 | 776 | 809 | 33 | 4.3% | | 804 | (5) | -0.6% |
| 11 South Paulding Middle | SE | 10 | 481 | 509 | 507 | (2) | -0.4% | | 518 | 11 | 2.1% |
| 37 Crossroads Middle | NE | 2 | - | - | 908 | 908 | na | | 924 | 16 | 100.0% |
| All Total Middle School | | 9 | 7,428 | 7,476 | 7,340 | (136) | -1.8% | | 7,447 | 107 | 1.5% |

High Schools

| | | 2023-2025 | | | | | | | 2025-2026 | | |
|-------------------------|----|-----------|--------|--------|--------|------|-------|--|-----------|--------|-------|
| | | Rank | 2023 | 2024 | 2025 | Var | % Var | | 2026 (P) | Growth | % Var |
| 12 East Paulding High | NE | 4 | 1,905 | 1,904 | 1,985 | 81 | 4.3% | | 1,953 | (32) | -1.6% |
| 21 Hiram High | SE | 5 | 1,468 | 1,503 | 1,460 | (43) | -2.9% | | 1,473 | 13 | 0.9% |
| 30 North Paulding High* | NE | 1 | 2,986 | 3,052 | 3,015 | (37) | -1.2% | | 3,051 | 36 | 1.2% |
| 13 Paulding County High | SE | 2 | 2,005 | 2,116 | 2,099 | (17) | -0.8% | | 2,118 | 19 | 0.9% |
| 28 South Paulding High | SE | 3 | 1,911 | 1,905 | 1,881 | (24) | -1.3% | | 1,852 | (29) | -1.5% |
| All Total High School | | 5 | 10,275 | 10,480 | 10,440 | (40) | -0.4% | | 10,447 | 7 | 0.1% |

Total Enrollment

| | | 2023-2025 | | | | | | | 2025-2026 | | |
|-------|--|-----------|--------|--------|--------|-------|-------|--|-----------|--------|-------|
| | | Rank | 2023 | 2024 | 2025 | Var | % Var | | 2026 (P) | Growth | % Var |
| Total | | | 31,302 | 31,591 | 31,168 | (423) | -1.3% | | 31,075 | (93) | -0.3% |

Enrollment Projection Summary

| School | | 9 | 10 | 11 | 12 | 9-12 | Virtual | F2F | Total | % Virtual |
|--------------------------|---|-----------|-----------|-----------|-----------|------------|------------|---------------|---------------|-------------|
| Abney Elementary | E | | | | | | - | 1,390 | 1,390 | 0.0% |
| Allgood Elementary | E | | | | | | - | 796 | 796 | 0.0% |
| Baggett Elementary | E | | | | | | - | 508 | 508 | 0.0% |
| Burnt Hickory Elementary | E | | | | | | - | 929 | 929 | 0.0% |
| Dallas Elementary | E | | | | | | - | 499 | 499 | 0.0% |
| Dugan Elementary | E | | | | | | - | 623 | 623 | 0.0% |
| Hiram Elementary | E | | | | | | - | 700 | 700 | 0.0% |
| Hutchens Elementary | E | | | | | | - | 606 | 606 | 0.0% |
| McGarity Elementary | E | | | | | | - | 542 | 542 | 0.0% |
| Nebo Elementary | E | | | | | | - | 915 | 915 | 0.0% |
| New GA Elementary | E | | | | | | - | 309 | 309 | 0.0% |
| Northside Elementary | E | | | | | | - | 608 | 608 | 0.0% |
| Panter Elementary | E | | | | | | - | 495 | 495 | 0.0% |
| Poole Elementary | E | | | | | | - | 461 | 461 | 0.0% |
| Ragsdale Elementary | E | | | | | | - | 584 | 584 | 0.0% |
| Roberts Elementary | E | | | | | | - | 635 | 635 | 0.0% |
| Russon Elementary | E | | | | | | - | 928 | 928 | 0.0% |
| Shelton Elementary | E | | | | | | - | 1,336 | 1,336 | 0.0% |
| Union Elementary | E | | | | | | - | 317 | 317 | 0.0% |
| Austin Middle | M | | | | | | - | 766 | 766 | 0.0% |
| Dobbins Middle | M | | | | | | - | 540 | 540 | 0.0% |
| East Paulding Middle | M | | | | | | - | 623 | 623 | 0.0% |
| Herschel Jones Middle | M | | | | | | - | 737 | 737 | 0.0% |
| Moses Middle | M | | | | | | - | 969 | 969 | 0.0% |
| McClure Middle | M | | | | | | - | 821 | 821 | 0.0% |
| Ritch Middle | M | | | | | | - | 747 | 747 | 0.0% |
| Scoggins Middle | M | | | | | | - | 804 | 804 | 0.0% |
| South Paulding Middle | M | | | | | | - | 518 | 518 | 0.0% |
| Crossroads Middle | M | | | | | | - | 924 | 924 | 0.0% |
| East Paulding High | H | 6 | 7 | 11 | 12 | 36 | 36 | 1,917 | 1,953 | 1.8% |
| Hiram High | H | 4 | 4 | 9 | 8 | 25 | 25 | 1,448 | 1,473 | 1.7% |
| North Paulding High | H | 11 | 15 | 14 | 19 | 59 | 59 | 2,992 | 3,051 | 1.9% |
| Paulding County High | H | 11 | 12 | 12 | 12 | 47 | 47 | 2,071 | 2,118 | 2.2% |
| South Paulding High | H | 7 | 17 | 12 | 17 | 53 | 53 | 1,799 | 1,852 | 2.9% |
| Total | | 39 | 55 | 58 | 68 | 220 | 220 | 30,855 | 31,075 | 0.7% |

Highlights

- 31,075 Total Enrollment -0.3%)
- 30,855 Face-to-Face (99.3%)
- 220 Virtual (0.7% HS)

FY2026 Projected Virtual Enrollment