



Steve Barnette  
Superintendent

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# **Board of Education Approves FY2026 Budget Supporting Students, Teachers, & Schools**

## **Maintains Current Tax Rate and Sustains School Operations**

The Paulding County Board of Education has unanimously adopted a budget for the upcoming school year that:

- Funds operations to support teaching and student learning.
- Provides more than \$7.4 million to support safe and secure schools for students and staff, including \$5.7 million in the General Fund operating budget.
- Continues the district's 1-to-1 program to provide computing devices for all students.
- Provides salary step increases based on the district's salary scale for eligible employees.
- Addresses capacity and facility needs through the E-SPLOST fund by providing \$65.8 million for construction of a new elementary school, classroom additions at Northside and Roberts elementary schools, and renovations at schools throughout the district.
- Maintains the current property tax millage rate, which is the lowest property tax rate in 19 years.

The budget is based on a property ad valorem millage rate of 17.675 for Maintenance & Operations (M&O), which is unchanged from FY2025. Since adopted by the Board of Education in 2023, the current school property tax millage rate is the lowest it has been in at least 19 years.

The Fiscal Year 2026 budget anticipates enrollment of 31,075 students, a 0.3 percent decline from the 31,168 students enrolled for the 2024-2025 school year. The total FY2026 General Fund operating budget of \$435.7 million represents a 1.5 percent increase over FY2025, still below the current 2.9 percent rate of inflation (Consumer Price Index). The \$6.4 million increase in expenditures – along with strategic budget cuts – was necessary in part due to a \$4.6 million increase in health insurance costs, a \$1.4 million increase in contributions to the Teacher Retirement System of Georgia, and rising costs related to Safety & Security and Transportation.

With an extraordinarily small non-residential property tax base, the Paulding County School District is considered a “low wealth” school district. As a result, the district receives an Equalization Grant in addition to enrollment-based funding provided under the state's Quality Basic Education formula. Unfortunately, for FY2026, the district anticipates a \$5 million reduction in Equalization Grant funding, which has a substantial impact to the budget.

For these and other reasons, balancing the FY2026 budget presented substantial challenges. To lower costs, the budget calls for the reduction of approximately 100 staff positions. Fortunately, these reductions were addressed through normal attrition, such as retirements, and organizational restructuring – without the need for a reduction in force. Proportionally, a higher percentage of eliminated positions will be at the central office level.



“One of the school board’s most important responsibilities is approving an annual budget that provides the resources needed to support the education of Paulding County students,” said Board of Education Chair Deborah Collett. “This was a challenging year due to lower Equalization Grant funding from the state and higher costs outside of our control, but I want to commend Superintendent Barnette and his staff for crafting a budget that will continue to provide first-class educational tools and resources for our staff and students without increasing our property tax rate. Additionally, this budget will ensure adequate facilities and continue to support the safety and security of our students and staff.”

“I want to thank our Board of Education for approving a budget that sustains a high level of support for student learning,” said Superintendent Steve Barnette. “This was a difficult budget year and school districts across the state are feeling the effects of higher costs and reduced funding. Many have been forced to make significant cuts to services and personnel, and some are considering an increase in their millage rate. Fortunately, in Paulding County we were able to balance our budget and continue providing the outstanding educational services our community expects, without increasing the millage rate. Maintaining a comparable millage rate to the average large district in Georgia and our neighboring school districts with only 14 percent of our tax digest non-residential is an extraordinary accomplishment. We want our community to know that we take our stewardship of the resources they provide very seriously.”

Additionally, Mr. Barnette noted that the Board of Education has lowered the millage rate three of the past five years and has its lowest millage rate in 19 years. Simultaneously, property tax exemptions have increased 125 percent to nearly \$2 billion in the last five years alone.

Almost 90 percent of the budget is dedicated to funding the salaries and benefits of teachers and support staff. The budget directs 67 percent of per-pupil spending to the function of “Instruction,” with central office-related expenditures remaining approximately half that of comparable school districts and the statewide average. That means that in Paulding County, education tax dollars are being directed where they were intended – the classroom.

The FY2026 budget maintains a strong focus on safety and security, including communication and other security enhancements, continued support for the crisis alert system, and a full-time security presence at every school. It also includes funding for School Resource Officers (SROs) through the Paulding County Sheriff’s Office, as well as the district’s own P.O.S.T.-certified Security Officers.

The FY2026 budget also continues funding for the 1-to-1 technology initiative that provides every Paulding County student a personal computer learning device.

The Board of Education approved a budget that maintains the current property tax millage rate. Mr. Barnette explained that property taxes are determined by two components, the property valuation and the millage rate. “Property values are determined by market trends and are set by the Board of Tax Assessors. The school district controls the millage rate, which is a percentage applied to the assessed property values,” he said.

Paulding County property owners will not pay a bond millage on their property tax bills. The district’s long-term bond debt is being retired by E-SPLOST (Education Special Purpose Local Option Sales Tax), a retail sales tax shared by all consumers and not just property owners.

The Original Fiscal Year 2026 Budget of \$588 million was adopted by the Paulding County Board of Education at its June 10, 2025, regular meeting. The Original Budget includes the General Fund (including various grants), Special Revenue Fund, Capital Projects Fund (E-SPLOST), Debt Service Fund, and School Nutrition Fund. Extensive documentation regarding the FY2026 Budget is available here: <https://www.paulding.k12.ga.us/Page/48838>