



PAULDING COUNTY SCHOOL DISTRICT

AUGUST 2025 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:
10.7.2025

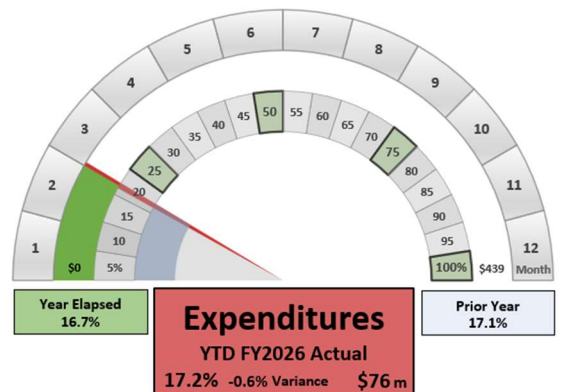
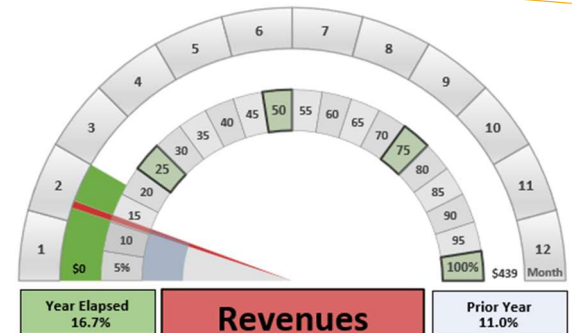
General Fund Financial Update

Budget. Amended expenditure budget of \$438.5 million, a decrease of \$0.0 million or 0.0%.

Revenue. YTD revenue of \$48.3 million or 11.0% of the annual budget, resulting in a variance to budget of -\$24.7 million or -5.6%.

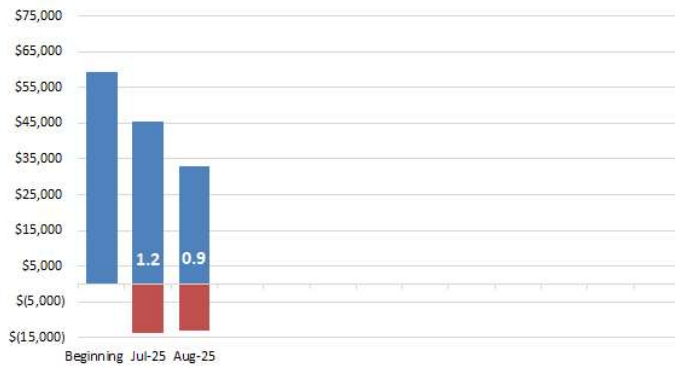
Expenditures. YTD expenditures of \$75.5 million or 17.2% of the annual budget, resulting in a variance to budget of -\$2.5 million or -0.6%.

Fund Balance. YTD expenditures exceed revenue \$27.2 million and, after other sources and uses, fund balance decreased \$27.2 million to \$35.2 million or \$32.8 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 2025								
						16.7% Year Elapsed		
(in thousands)	Budget		Variance	Actual		% YTD to	\$ Variance	
	Original ¹	Amended		August	Year-to-Date	Budget	to Budget	
Revenue:								
Local Taxes	\$ 167,668	\$ 167,668	\$ -	\$ 1,734	\$ 3,373	2.0%	\$ (24,572)	
Other Local Sources	2,716	2,716	-	280	569	20.9%	116	
State Sources	268,128	268,128	-	22,226	44,400	16.6%	(288)	
Total Revenue	438,512	438,512	-	24,240	48,342	11.0%	(24,743)	
Expenditures:								
Instruction	291,930	281,521	10,408	25,297	51,019	18.1%	(4,099)	
Pupil Services	18,269	28,644	(10,375)	2,165	3,623	12.6%	1,151	
Improvement of Instruction	18,807	18,430	377	1,506	3,063	16.6%	9	
Instructional Staff Training	636	1,013	(377)	33	40	4.0%	129	
Educational Media Services	4,745	4,745	(0)	576	1,108	23.4%	(317)	
General Administrative	2,108	2,108	-	140	344	16.3%	7	
School Administrative	26,825	26,802	23	2,237	4,373	16.3%	94	
Business Services	3,513	3,513	-	304	887	25.2%	(301)	
Maintenance	26,715	26,715	-	2,078	4,371	16.4%	82	
School Safety & Security	6,704	6,785	(81)	456	1,097	16.2%	34	
Transportation	29,704	29,704	-	1,916	4,076	13.7%	875	
Central Support Services	8,342	8,317	25	642	1,528	18.4%	(142)	
Other Support Services	215	215	-	3	5	2.3%	31	
Community Services	-	-	-	1	1			
Total Expenditures	438,512	438,512	0	37,354	75,535	17.2%	(2,450)	
Revenue Over (Under) Expend.	0	0	0	(13,114)	(27,193)		(27,193)	

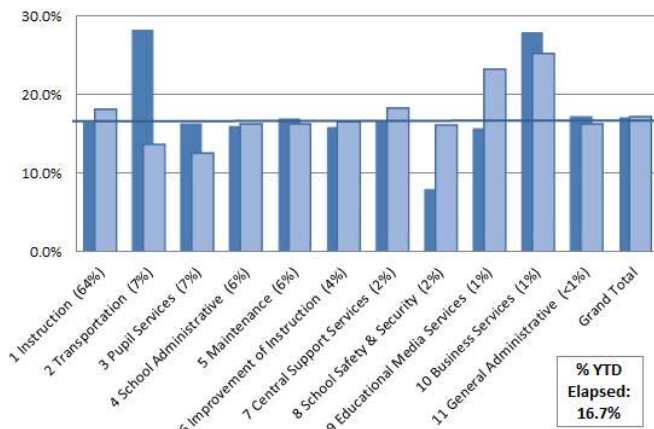
Fund Balance and Revenue Under Expenditures ('000)



	FY2025	FY2026
July	1.2	1.2
August	0.9	0.9
September	0.6	
October	0.4	
November	2.9	
December	3.0	
January	3.1	
February	2.9	
March	2.7	
April	2.4	
May	2.1	
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.

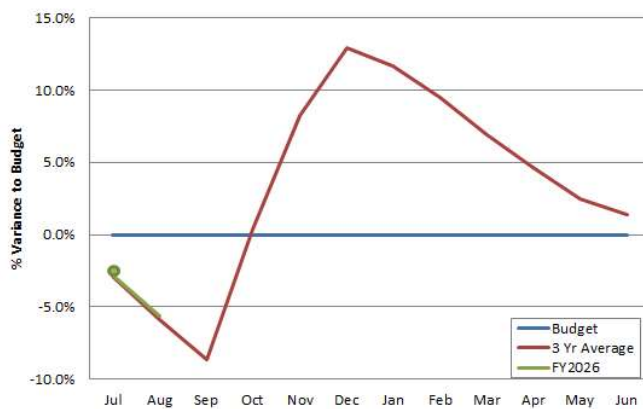
Percentage of Year Elapsed versus Year-to-Date Percentage of Expenditures



YTD (Jul)	FY2025	FY2026
Instruction	16.5%	18.1%
Maintenance	16.8%	16.4%
School Admin	16.0%	16.3%
Transportation	28.1%	13.7%
Improv Instruct	15.8%	16.6%
Pupil Services	16.3%	12.6%
Media Services	15.7%	23.4%
Cent Supt Svc	16.5%	18.4%
Safety & Secur	8.0%	16.2%
Business Svc	27.8%	25.2%
General Admin	17.1%	16.3%
Grand Total	17.1%	17.2%

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.

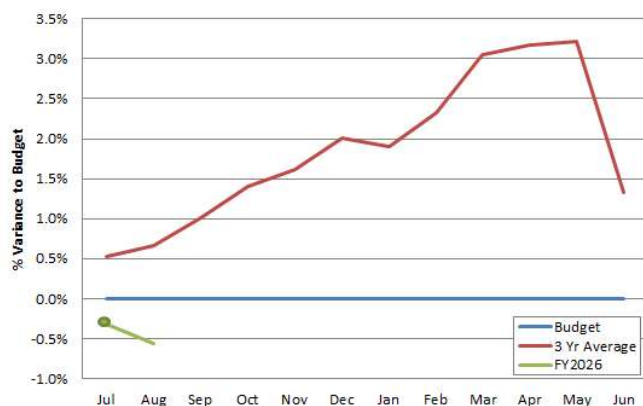
Percentage Variance of YTD Revenue to Budget



	FY2025	FY2026
July	-2.7%	-2.8%
August	-5.5%	-5.6%
September		
October		
November		
December		
January		
February		
March		
April		
May		
June		

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



	FY2025	FY2026
July	0.1%	-0.3%
August	-0.4%	-0.6%
September		
October		
November		
December		
January		
February		
March		
April		
May		
June		

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 2025

General Fund

	<u>Working Budget</u>	<u>Year-To-Date</u>	<u>Percentage of Budget</u>
Revenues	\$ 438,512,439	\$ 48,341,753	11.0%
Expenditures	\$ 438,512,439	\$ 75,534,761	17.2%
Encumbrances/Open PO's		\$ 11,562,413	

Special Revenue Fund

	<u>Working Budget</u>	<u>Year-To-Date</u>	<u>Percentage of Budget</u>
Revenues	\$ 24,256,021	\$ 6,926	0.0%
Expenditures	\$ 22,964,818	\$ 720,016	3.1%
Encumbrances/Open PO's		\$ 530,466	

Capital Projects Fund

	<u>Working Budget</u>	<u>Year-To-Date</u>	<u>Percentage of Budget</u>
Revenues	\$ 35,853,028	\$ 6,205,869	17.3%
Expenditures	\$ 65,791,234	\$ 1,633,204	2.5%
Encumbrances/Open PO's		\$ 3,887,714	

Debt Service Fund

	<u>Working Budget</u>	<u>Year-To-Date</u>	<u>Percentage of Budget</u>
Revenues	\$ -	\$ 16,925	0.0%
Expenditures	\$ 15,918,788	\$ 6,275,827	39.4%
Encumbrances/Open PO's		\$ -	

School Nutrition Fund

	<u>Working Budget</u>	<u>Year-To-Date</u>	<u>Percentage of Budget</u>
Revenues	\$ 20,344,366	\$ 2,267,179	11.1%
Expenditures	\$ 28,302,813	\$ 1,725,389	6.1%
Encumbrances/Open PO's		\$ -	