



PAULDING COUNTY SCHOOL DISTRICT

JULY 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:
9.2.2025

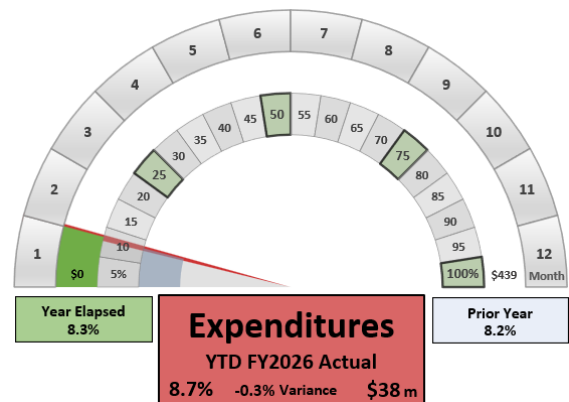
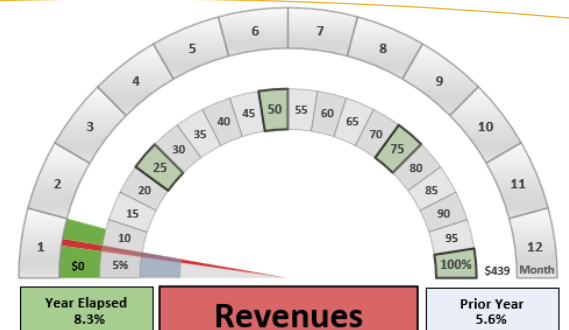
General Fund Financial Update

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

Revenue. YTD revenue of \$24.2 million or 5.5% of the annual budget, resulting in a variance to budget of -\$12.4 million or -2.8%.

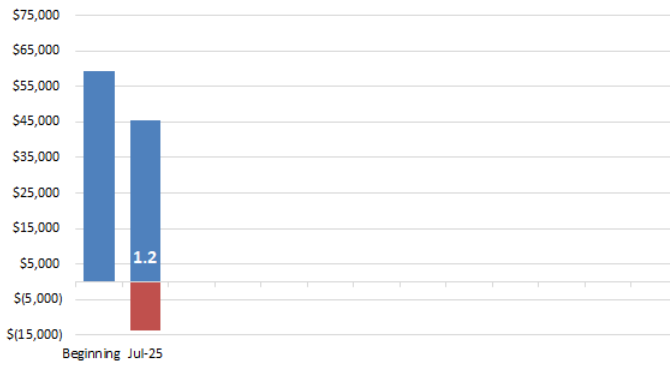
Expenditures. YTD expenditures of \$38.0 million or 8.7% of the annual budget, resulting in a variance to budget of -\$1.4 million or -0.3%.

Fund Balance. YTD expenditures exceed revenue \$13.8 million and, after other sources and uses, fund balance decreased \$13.8 million to \$47.8 million or \$45.4 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 July 2025							
(in thousands)	Budget			Actual		8.3% Year Elapsed	
	Original ¹	Amended	Variance	July	Year-to-Date	% YTD to Budget	\$ Variance to Budget
Revenue:							
Local Taxes	\$ 167,668	\$ 167,668	\$ -	\$ 1,639	\$ 1,639	1.0%	\$ (12,333)
Other Local Sources	2,716	2,716	-	379	379	14.0%	153
State Sources	268,128	268,128	-	22,173	22,173	8.3%	(171)
Total Revenue	438,512	438,512	-	24,191	24,191	5.5%	(12,352)
Expenditures:							
Instruction	291,930	281,532	10,398	25,722	25,722	9.1%	(2,261)
Pupil Services	18,269	28,634	(10,365)	1,458	1,458	5.1%	928
Improvement of Instruction	18,807	18,442	365	1,557	1,557	8.4%	(20)
Instructional Staff Training	636	1,000	(365)	7	7	0.7%	76
Educational Media Services	4,745	4,745	(0)	533	533	11.2%	(138)
General Administrative	2,108	2,108	-	204	204	9.7%	(28)
School Administrative	26,825	26,802	23	2,149	2,149	8.0%	84
Business Services	3,513	3,513	-	583	583	16.6%	(290)
Maintenance	26,715	26,715	-	2,068	2,068	7.7%	158
School Safety & Security	6,704	6,785	(81)	641	641	9.4%	(76)
Transportation	29,704	29,704	-	2,160	2,160	7.3%	315
Central Support Services	8,342	8,317	25	885	885	10.6%	(192)
Other Support Services	215	215	-	2	2	0.9%	16
Community Services	-	-	-	-	-	-	-
Total Expenditures	438,512	438,512	0	37,969	37,969	8.7%	(1,426)
Revenue Over (Under) Expend.	0	0	0	(13,778)	(13,778)		(13,778)

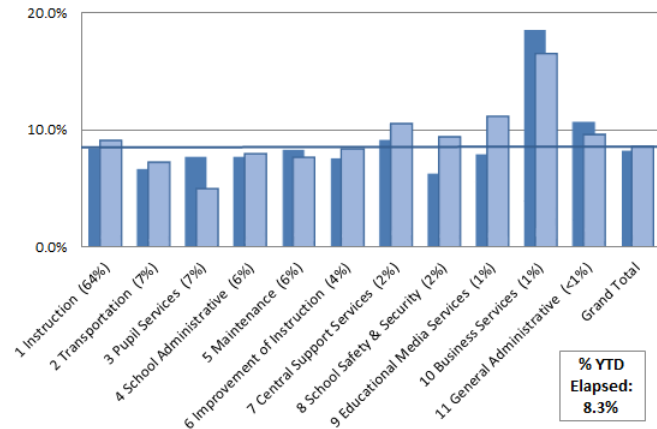
Fund Balance and Revenue Under Expenditures ('000)



	FY2025	FY2026
July	1.2	1.2
August	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.

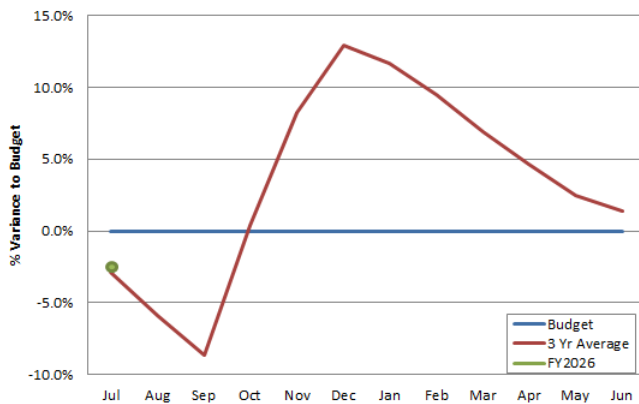
Percentage of Year Elapsed versus Year-to-Date Percentage of Expenditures



YTD (Jul)	FY2025	FY2026
Instruction	8.3%	9.1%
Maintenance	8.2%	7.7%
School Admin	7.7%	8.0%
Transportation	6.6%	7.3%
Improv Instruct	7.6%	8.4%
Pupil Services	7.6%	5.1%
Media Services	7.9%	11.2%
Cent Supt Svc	9.1%	10.6%
Safety & Secur	6.3%	9.4%
Business Svc	18.5%	16.6%
General Admin	10.7%	9.7%
Grand Total	8.2%	8.7%

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.

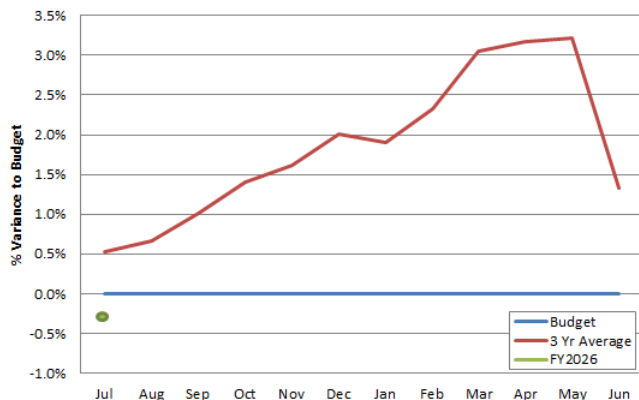
Percentage Variance of YTD Revenue to Budget



	FY2025	FY2026
July	-2.7%	-2.8%
August		
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		
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 July 2025

General Fund

	<u>Working Budget</u>	<u>Year-To-Date</u>	<u>Percentage of Budget</u>
Revenues	\$ 438,512,439	\$ 24,191,902	5.5%
Expenditures	\$ 438,512,439	\$ 37,969,676	8.7%
Encumbrances/Open PO's		\$ 8,810,806	

Special Revenue Fund

	<u>Working Budget</u>	<u>Year-To-Date</u>	<u>Percentage of Budget</u>
Revenues	\$ 24,154,530	\$ (2,153)	0.0%
Expenditures	\$ 22,863,346	\$ 290,732	1.3%
Encumbrances/Open PO's		\$ 179,999	

Capital Projects Fund

	<u>Working Budget</u>	<u>Year-To-Date</u>	<u>Percentage of Budget</u>
Revenues	\$ 35,853,028	\$ 2,867,061	8.0%
Expenditures	\$ 65,791,234	\$ 11,674	0.0%
Encumbrances/Open PO's		\$ 79,383	

Debt Service Fund

	<u>Working Budget</u>	<u>Year-To-Date</u>	<u>Percentage of Budget</u>
Revenues	\$ -	\$ 16,517	0.0%
Expenditures	\$ 15,918,788	\$ -	0.0%
Encumbrances/Open PO's		\$ -	

School Nutrition Fund

	<u>Working Budget</u>	<u>Year-To-Date</u>	<u>Percentage of Budget</u>
Revenues	\$ 20,292,273	\$ 69,944	0.3%
Expenditures	\$ 28,302,813	\$ 530,229	1.9%
Encumbrances/Open PO's		\$ -	