



PAULDING COUNTY SCHOOL DISTRICT

APRIL 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:
6.10.2025

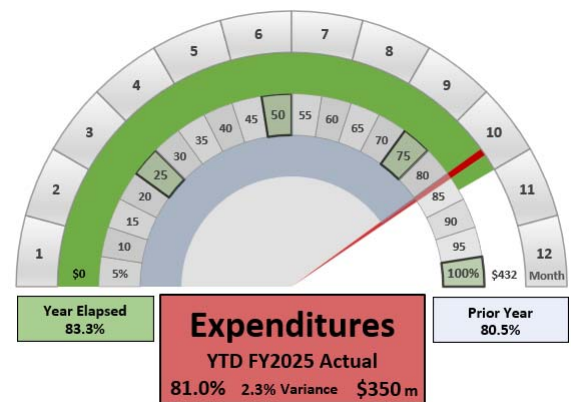
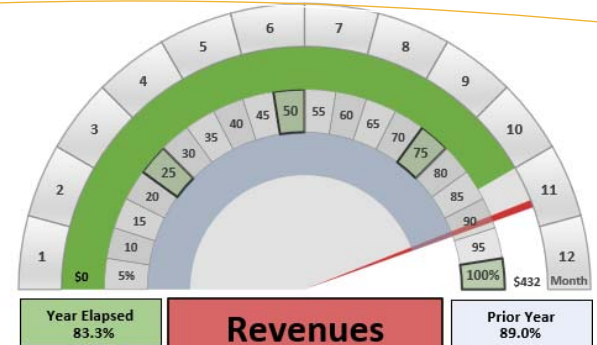
General Fund Financial Update

Budget. Amended expenditure budget of \$431.6 million, a decrease of \$2.4 million or -0.6%.

Revenue. YTD revenue of \$384.2 million or 89.0% of the annual budget, resulting in a variance to budget of \$24.6 million or 5.7%.

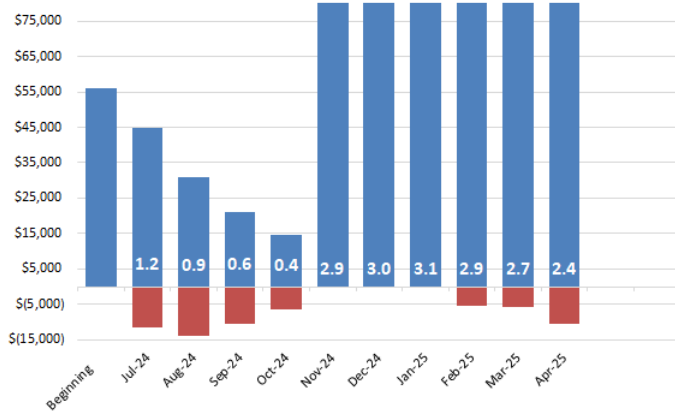
Expenditures. YTD expenditures of \$349.6 million or 81.0% of the annual budget, resulting in a variance to budget of \$10.1 million or 2.3%.

Fund Balance. YTD revenue exceeds expenditures \$34.7 million and, after other sources and uses, fund balance increased \$28.4 million to \$87.2 million or \$85.4 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 April 2025							
(In thousands)	Budget			Actual		83.3% Year Elapsed	
	Original ¹	Amended	Variance	April	Year-to-Date	% YTD to Budget	\$ Variance to Budget
Revenue:							
Local Taxes	\$ 162,207	\$ 162,207	\$ -	\$ 2,410	\$ 158,188	97.5%	\$ 23,016
Other Local Sources	2,226	2,226	-	512	3,948	177.4%	2,093
State Sources	269,595	267,159	(2,436)	22,074	222,097	83.1%	(536)
Total Revenue	434,028	431,592	(2,436)	24,996	384,233	89.0%	24,573
Expenditures:							
Instruction	293,861	293,413	448	24,227	239,449	81.6%	5,062
Pupil Services	17,044	17,038	6	1,439	14,409	84.6%	(211)
Improvement of Instruction	19,034	18,792	242	1,416	14,700	78.2%	960
Instructional Staff Training	618	954	(336)	71	594	62.2%	201
Educational Media Services	6,612	6,614	(2)	562	5,408	81.8%	104
General Administrative	1,729	1,773	(45)	167	1,477	83.3%	1
School Administrative	26,316	26,243	73	2,189	21,344	81.3%	525
Business Services	3,286	3,254	32	186	2,512	77.2%	200
Maintenance	30,589	26,209	4,380	1,912	19,516	74.5%	2,325
School Safety & Security	-	4,902	(4,902)	310	2,913	59.4%	1,172
Transportation	26,072	23,559	2,513	2,302	20,336	86.3%	(704)
Central Support Services	8,649	8,631	18	647	6,699	77.6%	494
Other Support Services	220	211	9	2	195	92.6%	(19)
Community Services	-	-	-	1	5		
Total Expenditures	434,028	431,593	2,435	35,431	349,557	81.0%	10,104
Revenue Over (Under) Expend.	(0)	(1)	(1)	(10,435)	34,676		34,677

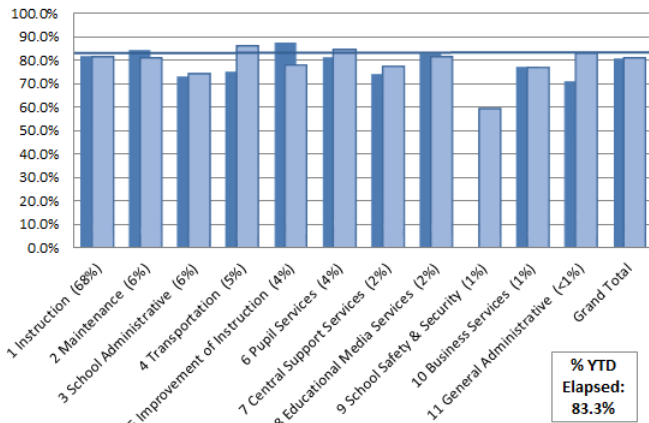
Fund Balance and Revenue Under Expenditures ('000)



	FY2024	FY2025
July	1.1	1.2
August	0.8	0.9
September	0.5	0.6
October	2.1	0.4
November	2.3	2.9
December	3.5	3.0
January	3.1	3.1
February	2.9	2.9
March	2.7	2.7
April	2.4	2.4
May	2.0	
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.

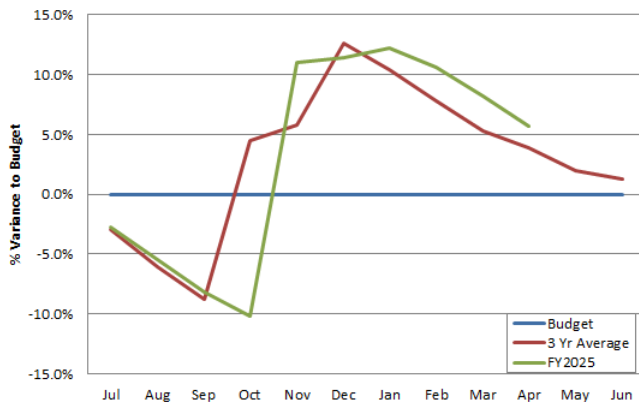
Percentage of Year Elapsed versus Year-to-Date Percentage of Expenditures



YTD (Apr)	FY2024	FY2025
Instruction	81.4%	81.6%
Maintenance	83.9%	81.3%
School Admin	72.7%	74.5%
Transportation	74.8%	86.3%
Improv Instruct	87.0%	78.2%
Pupil Services	80.7%	84.6%
Media Services	73.9%	77.6%
Cent Supt Svc	82.3%	81.8%
Safety & Secur	0.0%	59.4%
Business Svc	76.6%	77.2%
General Admin	70.5%	83.3%
Grand Total	80.5%	81.0%

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.

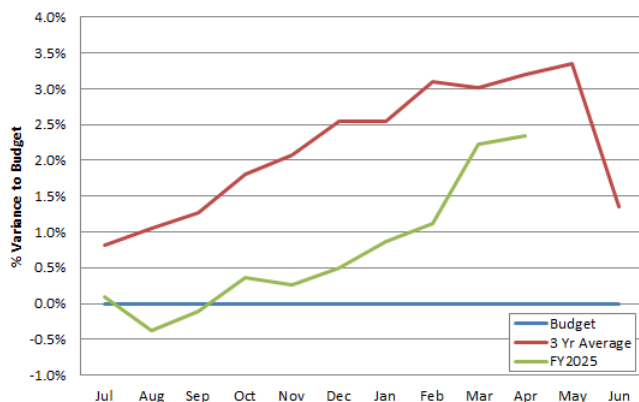
Percentage Variance of YTD Revenue to Budget



	FY2024	FY2025
July	-3.0%	-2.7%
August	-6.0%	-5.5%
September	-9.0%	-8.2%
October	4.8%	-10.2%
November	5.7%	11.0%
December	15.3%	11.4%
January	12.9%	12.2%
February	10.7%	10.6%
March	8.3%	8.2%
April	5.6%	5.7%
May	3.1%	
June	1.9%	

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



	FY2024	FY2025
July	0.3%	0.1%
August	0.6%	-0.4%
September	1.0%	-0.1%
October	1.1%	0.4%
November	1.2%	0.3%
December	1.8%	0.5%
January	1.4%	0.9%
February	1.9%	1.1%
March	2.3%	2.2%
April	2.9%	2.3%
May	3.2%	
June	1.5%	

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 April 2025

General Fund

	<u>Working Budget</u>	<u>Year-To-Date</u>	<u>Percentage of Budget</u>
Revenues	\$ 431,592,021	\$ 384,233,487	89.0%
Expenditures	\$ 431,592,817	\$ 349,557,482	81.0%
Encumbrances/Open PO's		\$ 10,074,098	

Special Revenue Fund

	<u>Working Budget</u>	<u>Year-To-Date</u>	<u>Percentage of Budget</u>
Revenues	\$ 27,784,818	\$ 11,328,439	40.8%
Expenditures	\$ 27,113,380	\$ 15,010,267	55.4%
Encumbrances/Open PO's		\$ 702,183	

Capital Projects Fund

	<u>Working Budget</u>	<u>Year-To-Date</u>	<u>Percentage of Budget</u>
Revenues	\$ 28,328,542	\$ 31,027,079	109.5%
Expenditures	\$ 37,630,548	\$ 34,648,645	92.1%
Encumbrances/Open PO's		\$ 6,577,720	

Debt Service Fund

	<u>Working Budget</u>	<u>Year-To-Date</u>	<u>Percentage of Budget</u>
Revenues	\$ -	\$ 149,542	0.0%
Expenditures	\$ 13,785,346	\$ 13,779,926	100.0%
Encumbrances/Open PO's		\$ -	

School Nutrition Fund

	<u>Working Budget</u>	<u>Year-To-Date</u>	<u>Percentage of Budget</u>
Revenues	\$ 20,399,140	\$ 18,263,336	89.5%
Expenditures	\$ 26,481,738	\$ 16,779,887	63.4%
Encumbrances/Open PO's		\$ -	