



PAULDING COUNTY SCHOOL DISTRICT BUDGET BOOK

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.

INTEGRITY. Results of the most recent financial audit were outstanding and the District received Georgia Department of Audits and Accounts' *Excellence in Financial Reporting Award*.

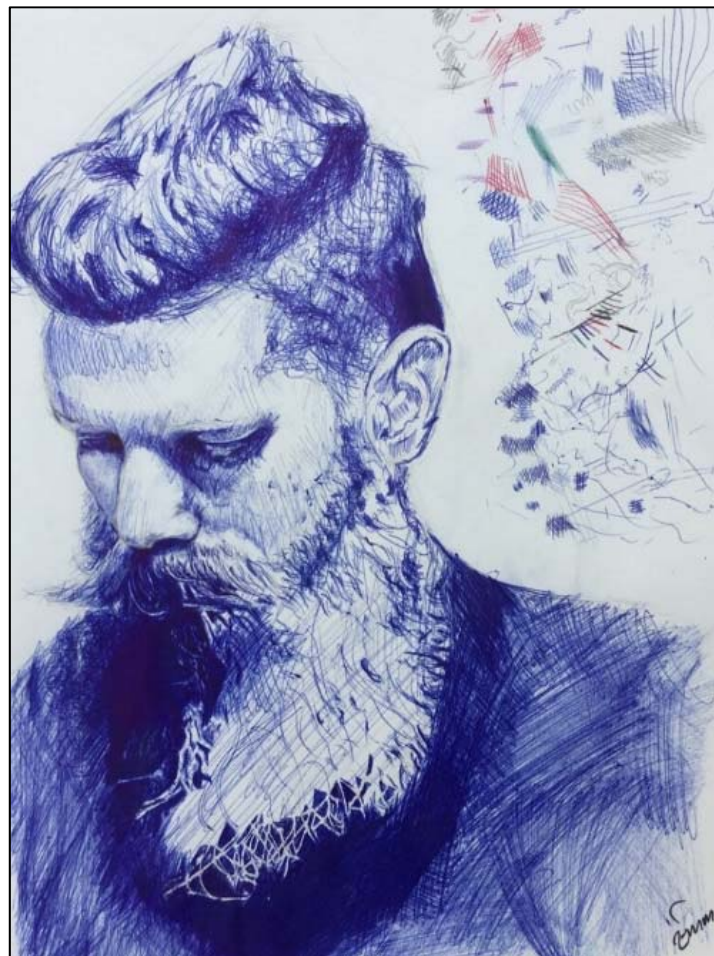
STEWARDSHIP. PCSD recently received a 4-Star *Financial Efficiency Rating*, which measures a district's per-pupil spending in relation to the academic achievements of its students. Only 12 of 180 districts, or 7%, scored better than PCSD.

Version 11.12 a



Fiscal Year 2019

3236 Atlanta Highway
Dallas, Georgia 30132
www.paulding.k12.ga.us



Manuel Dorce, 11th Grade, Hiram Grade School 2018-19

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Introduction and Overview Section

Superintendent's Message

Dear Paulding County School District Community,

On behalf of the Paulding County School District, we are pleased to present the fiscal year 2019 budget. The annual budget is a large and complex project, reflecting feedback from students, parents, teachers, administrators and community members and priorities set by our Board of Education. We believe this budget will continue to fuel a culture where our students will be engaged, inspired and prepared for their future.

We believe this budget will help us create an environment where each of our students will be encouraged to discover and develop their strengths, see the connection between their learning and their future goals, and see their school as a safe and engaging environment where they can learn and grow as individuals. It ensures each department will focus its resources toward achieving our strategic goals.

We would like to thank those that support the district financially. We take the stewardship of your resources very seriously. In addition, we appreciate the professionalism, dedication and hard work of all those that made this budget document possible. We will honor your sacrifices by passionately pursuing our mission to engage, inspire and prepare ALL students for success today and tomorrow.

Sincerely,



Dr. Brian Otott
Superintendent



Executive Summary and Budget Message

Growth Returns

PCSD is projected to educate 29,739 students in FY2019 (school year 2018-2019), an increase of 530 students or 1.8%. Over the last 10 years the District has grown by 1,958 students. While a long way from the 13,600 students added during the preceding decade, plans are well underway to address the return of enrollment growth. To project enrollment PCSD utilizes census, state and local data, such as population growth, student promotion, birth rate, certificates of occupancy and building permits issued. For example, in 2017 1,503 building permits were issued in Paulding County, compared to only 200 in 2010, an increase of 650%. 53% of 2017 building permits were in the North Paulding High School area.

Connecting the Budget to our Strategic Plan

In April 2017, the PCSD Board of Education adopted the 2017-2022 Strategic Plan. Goal Areas are an important part of the Strategic Plan. Performance objectives, supported by FY2019 Budget Initiatives, and Goal Areas represent an important cause and effect relationship with each other. Using this approach, an alignment between departments and schools is established, resulting in an effective implementation of the PCSD Strategic Plan.

State Removes Austerity Cuts

The General Fund accounts for around 82% of all District spending and is the main operating fund for the school district. Projected revenues for FY2019 total \$276.3 million, an increase of \$18.9 million or 7.3%. For the first time in 17 years the State of Georgia will utilize the Quality Basic Education (QBE) Act formula without austerity reductions, which have reduced PCSD funding by over \$148 million. Unfortunately, even the full formula does not reflect the actual, inflation-adjusted cost to educate a child.

As a low wealth school district, the product of a limited commercial / industrial tax base and more students per household than statewide averages, PCSD will receive \$29.0 million of Equalization Grant funding in FY2019 (the third highest recipient in the State). QBE funding is set to increase \$6.5 million, primarily due to an increase in QBE funding for the Teacher's Retirement System (TRS). Local taxes are projected to increase \$7.4 million, with an improving tax digest and a millage rate of 18.879. The District continues to overcome the Great Recession and has maintained essentially the same millage rate throughout the recovery, reducing the tax burden by \$21 million from 2009 – 2017.

General Fund Focus: Safety and Instruction

The District will continue to focus on instruction and safety in FY2019, including over \$1 million in safety-related initiatives. PCSD allocates more of its resources to instruction than statewide averages, while central office type expenditures are half the size of the average district. Projected expenditures for FY2019 total \$276.3 million, an increase of \$18.9 million or 7.3%.

87% of the budget is spent on salaries, benefits and outsourced custodial services. The budget contains a 2% across-the-board pay raise and full step increase. It also addresses paraprofessional and nursing pay scales, in addition to other high demand jobs. Teachers Retirement System (TRS) and other benefits-related expenditures are increasing 13.7% in FY2019. The remaining 13% of the General Fund budget covers all other operating expenditures. As the District recovers from the Great Recession it has been able to focus more resources on areas like technology and textbooks (hardcopy and digital), increasing expenditures since FY2013 by 129% and 225%, respectively. In addition, PCSD has been able to purchase new buses to address a rapidly aging fleet. The FY2019 budget funds the purchase of 32 buses.

FY2019 Budget Highlights

General Fund

The General Fund is the school system's primary operating fund. The General Fund is used to account for all financial transactions of the school system except those required to be accounted for in another fund. Ad Valorem taxes and State QBE funding represent the major revenue sources for the General Fund.

- Budgeted Revenues \$277,896,247
- Budgeted Appropriations \$280,869,339

Special Revenues Funds (Including Grants and School Activity)

These funds are used to account for the proceeds of specific revenue that are legally restricted to specified purposes. The major revenue source for grant-related funds is the Federal Government - for special programs such as Title I, Title II-A, Title VI-B, etc. The School Activity Funds are used to account for funds generated and expended at the school level by and for various school activities including curricular, co-curricular and extra-curricular activities. School Activity Funds are comprised of both Special Revenue Funds and Fiduciary Funds. School Activity Funds accounted for within the Special Revenue Fund are not designated for a particular group but instead are raised and are to be expended for the benefit of the school as a whole. Those School Activity Funds accounted for within the Fiduciary Funds are raised and held for use by particular clubs, organizations and teams operating within each school.

- Budgeted Revenues \$14,463,697
- Budgeted Appropriations \$14,401,159

Capital Projects Funds

These funds manage resources which are used exclusively for acquiring school sites, constructing and equipping new school facilities, renovating existing facilities and purchasing specific types of long-term assets. The major revenue sources are proceeds from Special Purpose Local Option Sales Tax for education (E-SPLOST), a one-cent sales tax to help fund capital improvements, including debt repayment for capital projects.

- Budgeted Revenues \$26,412,026
- Budgeted Appropriations \$22,632,763

Debt Service Funds

These funds service all debts, mainly principal and interest payments, created as a result of a bond issue. The major revenue sources for this fund are Ad Valorem taxes and transfers from E-SPLOST.

- Budgeted Revenues \$8,250,200
- Budgeted Appropriations \$8,227,700

School Nutrition Program Fund

This fund is used to account for the United States Department of Agriculture (USDA) approved School Nutrition Program. The intent of the school system is that the costs of the School Nutrition Service Fund be financed or recovered primarily through Federal resources and users' charges. The School Nutrition Program Fund at Paulding County School District is a self-supported program.

- Budgeted Revenues \$14,288,638
- Budgeted Appropriations \$15,399,231

How will the FY2019 General Fund Budget be spent?

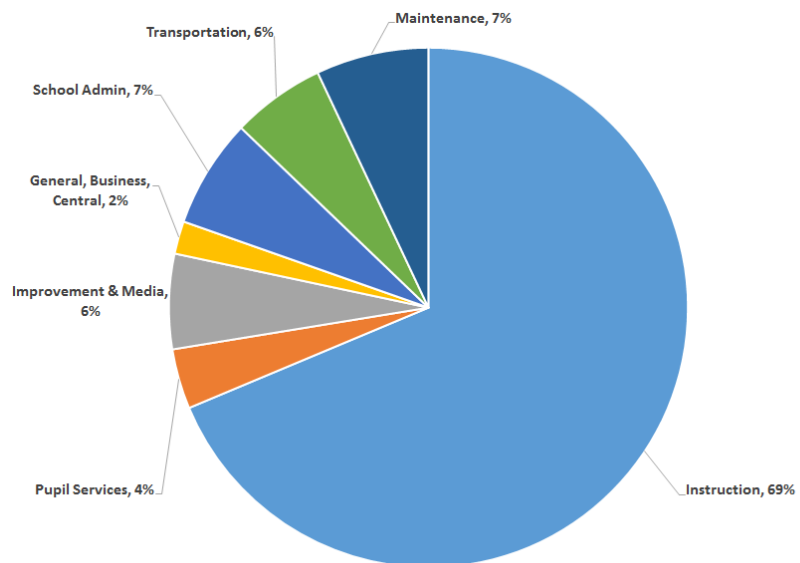
General Fund by Function

INSTRUCTION (69%)

Instruction includes activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities.

PUPIL SERVICES (4%)

Activities designed to assess and improve the well-being of students and to supplement the teaching process. Activities include guidance, counseling, testing, attendance, social work, health services, etc. Also include supplemental payments for additional duties such as coaching or supervising extracurricular activities.



IMPROVEMENT OF INSTRUCTIONAL SERVICES, INSTRUCTIONAL STAFF TRAINING AND EDUCATIONAL MEDIA SERVICES (6%)

IMPROVEMENT OF INSTRUCTIONAL SERVICES. Technical and logistical support activities designed to aid teachers in developing the curriculum, preparing and using special curriculum materials, and understanding the various techniques that stimulate and motivate students. These services facilitate, sustain, and enhance instruction techniques.

INSTRUCTIONAL STAFF TRAINING. Activities associated with the professional development and training of instructional personnel. These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of instructional personnel.

EDUCATIONAL MEDIA SERVICES. Activities concerned with directing, managing and operating educational media centers. Included are school libraries, audio-visual services and educational television.

GENERAL ADMINISTRATION, BUSINESS SUPPORT AND CENTRAL SUPPORT SERVICES (2%)

GENERAL ADMINISTRATION. Activities concerned with establishing and administering policy for operating the LUA. These include the activities of the members of the Board of Education. Local activities in interpretation of the laws and statutes and general liability situations are charged here, as are the activities of external auditors. Also recorded here are activities performed by the superintendent, administrative support personnel and deputy, associate, or assistant superintendent having overall administrative responsibility.

BUSINESS SUPPORT SERVICES. Activities concerned with the fiscal operation of the LUA, including budgeting, financial and property accounting, payroll, inventory control, internal auditing and managing funds. Also included are purchasing, warehouse and distribution operations, and printing, publishing and duplicating operations.

CENTRAL SUPPORT SERVICES. Central Office activities other than general administration and business services. Included are personnel services, data processing services, strategic planning including research, development and evaluation on a system-wide basis; and public relations activities, such as writing, editing and other preparation necessary to disseminate information to students, staff and the general public.

SCHOOL ADMINISTRATION (7%)

Activities concerned with overall administrative responsibility for school operations. Included are activities of principals, assistant principals, full time department chairpersons and clerical staff.

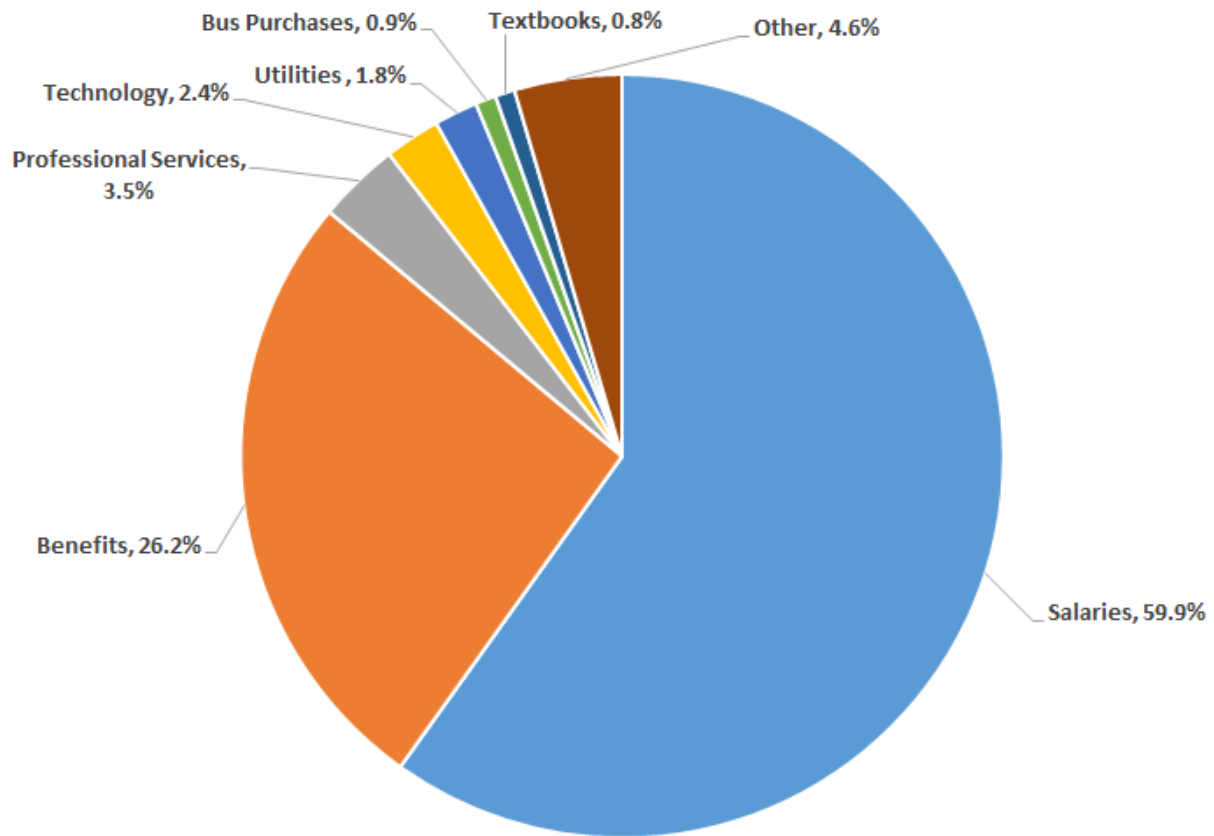
STUDENT TRANSPORTATION SERVICE (6%)

Activities concerned with the conveyance of students to and from school and trips to school activities. These activities include supervision of student transportation, vehicle operation, servicing and maintenance, bus monitoring and traffic direction. Transportation insurance expenditures are charged to this function.

MAINTENANCE AND OPERATION OF PLANT SERVICES (7%)

Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools. Property insurance expenditures are recorded in this function.

General Fund by Object



See the Organization Section for more information on Functions and Objects.

Organization-wide Factors Influencing Decisions

Demographic and Economic Factors

Issues:

Tax Digest. The limited commercial and industrial tax base in Paulding County results in a lower net digest per student (NDPS), which reduces local funding. In tax year 2017, Paulding County's NDPS was \$128,542, which was \$58,259 or 31% lower than the average for districts with over 10,000 students (large districts). With a projected enrollment of 29,739 K-12 students and compared to other large districts, this results in a tax digest deficit of \$1.7 billion or \$33 million in tax levy (with an 18.879 millage rate).

Great Recession. While Paulding County's economy is recovering from the recession, the residual effect on the tax digest remains material. This is significant to note because approximately one-third of the District's revenues comes from local sources.

It is important to note, the impact of limited commercial and industrial activity resulted in a digest deficit of \$1.7 billion in 2017, which is a larger impact on the digest than 1.5 billion decline during the peak of the Great Recession.

Strategies:

Support Economic Development. The District works with the Board of Commissioners, Economic Development, current and potential businesses to promote economic development.

Examples include:

- CTAE Career Pathways designed for high-demand jobs
- Paulding College and Career Academy
- Representatives on committees with Paulding Chamber of Commerce Board of Directors, Economic Development and Chamber Workforce Development
- Various programs designed to support a strong local workforce, including reality fairs, career fairs, high-demand career day, work-based learning, internships, job shadow day and dual enrollment partnerships

Communication and Engagement. The District routinely engages the community and relevant stakeholders to foster an understanding of the impact of limited commercial and industrial development on the school system. Examples include presentations to the Paulding County Chamber of Commerce, Economic Development and various stakeholder events.

Rank	Digest		
	Enrollment	% Non-Residential	Net Digest per Student
1	Cobb 111,186	Richmond 53%	Cobb \$223,740
2	Cherokee 41,736	Bartow 51%	Coweta \$199,685
3	Avg Comp 35,669	Douglas 44%	Cherokee \$191,449
4	Avg >10k 33,283	Carroll 41%	Avg Comp \$189,697
5	Richmond 29,544	Avg >10k 40%	Avg >10k \$186,801
6	Paulding 29,209	Avg Comp 38%	Bartow \$170,058
7	Hall 27,064	Coweta 36%	Hall \$169,577
8	Douglas 26,273	Cherokee 36%	Richmond \$151,014
9	Coweta 22,178	Cobb 35%	Douglas \$144,175
10	Carroll 14,282	Hall 34%	Paulding \$128,542
11	Bartow 13,087	Paulding 21%	Carroll \$123,921

Overview:

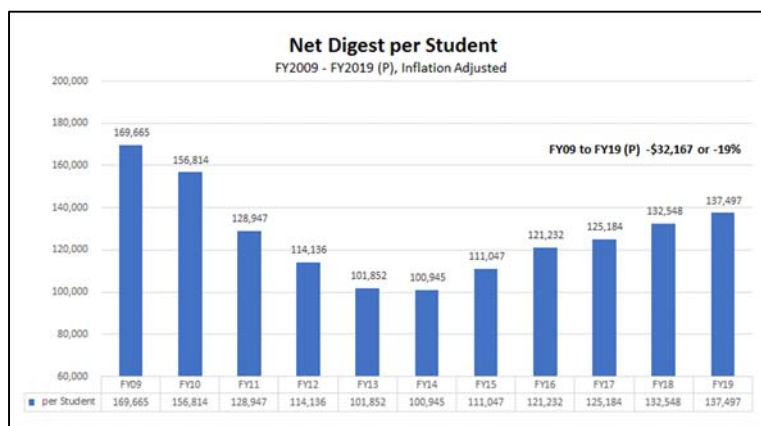
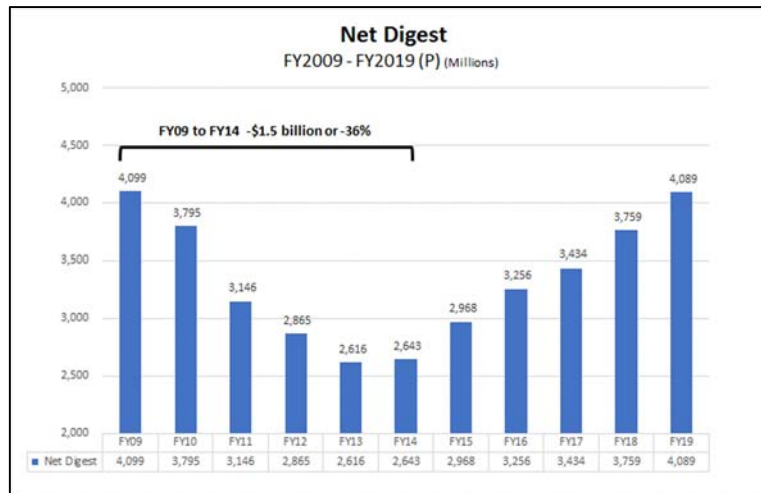
With limited commercial and industrial activity, the county's tax base is abnormally dependent on residential properties. In tax year 2017, only 21% of the tax digest was non-residential, compared to a large district average of 40%. The average for comparable districts (8), including Cobb, Cherokee, Richmond, Hall, Douglas, Coweta, Carroll and Bartow County was 38%.

Limited commercial and industrial activity results in a lower NDPS. In tax year 2017, Paulding County's NDPS was \$128,542, which is \$58,259 or 31% lower than the large district average of \$186,801 or \$61,155 or 32% lower than the comparable district average.

With an enrollment projection of 29,739 K-12 students and compared to other large districts, the result will be a tax digest deficit of \$1.7 billion or \$33 million in tax levy (with an 18.879 millage rate).

With its proximity to Atlanta, Paulding County blends attributes of a metropolitan area with a suburban-to-rural lifestyle. The county has a relatively low unemployment rate of 4.6%. However, 74% of working residents are employed outside of the county, commuting roughly 30 miles to metro Atlanta or another regional employment center.

At 29,739 K-12 students, the FY2019 net digest per student remains 20% or \$35,118 lower than FY2009, inflation adjusted.¹ While Paulding County's housing-centric economy is recovering from the recession, the residual effect on the tax digest remains material. Between fiscal years 2009 and 2014, the net digest decreased by 36% or \$1.5 billion, unadjusted for inflation. By FY2018, the net digest had recovered \$1.1 billion in value, but remained 8%



¹ Bureau of Labor Statistics, CPI Calculator (measured in July, annually)

or \$340 million lower than FY2009. The FY2019 net digest is projected to approach FY2009 levels, unadjusted for inflation.

Economic and Employment Highlights:

- Unemployment rate of 4.6%.²
- 74% of residents are employed outside the county.³
- PCSD is the largest employer in Paulding.⁴
- Only 3% of Paulding land is used for commercial or industrial purposes.⁵
- Paulding's top ten industries are typical for a bedroom community.⁶

Key Economic Statistics⁷

Top 10 Employers ^A			Top 10 Industries (by Employment) ^B		Top 10 Tax Payers ^A	
Count	%			%		%
1) PCSD	3,403	5%	1) Government (Education)	22%	1) Greystone	1.00%
2) Wellstar	1,525	2%	2) Retail	19%	2) Georgia Transmission	0.67%
3) Paulding County	875	1%	3) Accom & Food Services	15%	3) IA Hiram Smith	0.38%
4) Walmart	700	1%	4) Healthcare & Social Services	12%	4) Norfolk Southern	0.34%
5) Kroger	500	1%	5) Construction	10%	5) Georgia Power	0.30%
6) Publix	245	0%	6) Admin, Supp & Waste Services	5%	6) City of Atlanta	0.27%
7) Metromont	241	0%	7) Manufacturing (all)	4%	7) BellSouth Communications	0.27%
8) Learning Bridge	180	0%	8) Profession Services	2%	8) Walmart	0.26%
9) Target	160	0%	9) Other Services	3%	9) Ocean Harris Bridge	0.26%
10) Home Depot	155	0%	10) Wholesale Trade	2%	10) Freo Georgia	0.40%
Total	7,984	11%		93%	Total	4.15%
Education			Unemployment Rate^B		Commercial/Industrial Land Use^a	
				%		%
Healthcare	3,583	5%	Paulding County	4.6%	Paulding County	3%
Retail	1,525	2%	Douglas County	5.5%	Douglas County	14%
Government	1,760	2%	Bartow County	5.1%	Bartow County	6%
Manufacturing	875	1%	Carroll County	6.0%	Coweta County	6%
Total	241	0%	Cobb County	4.6%		
Total	7,984	11%				
County Where Employed^C						
Paulding		26.0%				
Other		74.0%				

² Georgia Department of Labor Statistics, Area Labor Profile Updated Nov 2017 on 1/16/18

³ US Census Bureau, County-to-County Commuting Flows: 2006-2010 on 1/16/18

⁴ 2017 Paulding County, Georgia Comprehensive Annual Financial Report

⁵ Georgia Department of Revenue, Consolidated Digests on 1/16/18

⁶ Georgia Department of Labor Statistics, Area Labor Profile Updated Nov 2017 on 1/16/18

⁷ 2017 Paulding County, Georgia Comprehensive Annual Financial Report (A)

Georgia Department of Labor Statistics, Area Labor Profile Updated Nov 2017 on 1/16/18 (B)

US Census Bureau, County-to-County Commuting Flows: 2006-2010 on 1/16/18 (C)

Georgia Department of Revenue, Consolidated Digests on 1/16/18 (D)

Issue: Large number of school-age children per household. Tax digest issues are exacerbated, by the high number of school-age children per household in Paulding County, as there is not a correlating increase in funding, because local funding is based on property tax values not the number of school-age children living in the home.

Strategy: Communication and Engagement. The District routinely engages the community and relevant stakeholders to address how planning and zoning decisions impact the school system. Examples include the Paulding County Board of Commissioners, Planning & Zoning and other governmental stakeholders.

Overview:

In Paulding County, 20.5% of the population are school age (5-18), compared to a statewide average of 18%. As a result, the county has 2.98 persons per household, 9.6% higher than the statewide average of 2.72.

The difference between population and housing unit percentages is more pronounced in Paulding County than comparable school districts. As a result, the county has a higher average persons-per-household and school-age percentage than any of the comparable districts below.

Population and Housing Highlights:⁸

- Paulding accounts for approximately 1.5% of the population of Georgia. The population has grown approximately 9.5% since the 2010 census.
- Paulding accounts for approximately 1.3% of all housing units in Georgia.
- Persons-per-household are around 9.6% higher than the statewide average.
- School-age children (5-18) account for 20.5% of the county population, compared to the statewide average of 18.0%.

	Paulding County	State of Georgia	%
Population, 2016 Estimate	155,825	10,429,379	1.5%
Population, 2010	142,324	9,688,681	1.5%
Change	13,501	740,698	
% Change	9.5%	7.6%	
Housing Units, 2016	54,840	4,218,776	1.3%
Persons per Household ('12-'16)	2.98	2.72	9.6%
Population Age 5 - 18, 2016	20.5%	18.0%	2.5%



⁸ www.census.gov/quickfacts/ on 1/16/18

Housing Statistics⁹

	Population		Housing		Var	Persons	
		%	Units	%		per HH	Age 5-18
Paulding County	155,825	1.5%	54,840	1.3%	0.2%	2.98	20.5%
Bartow County	103,807	1.0%	40,196	1.0%	0.0%	2.77	18.3%
Douglas County	142,224	1.4%	52,194	1.2%	0.1%	2.88	20.0%
Carroll County	116,261	1.1%	44,772	1.1%	0.1%	2.73	17.9%
Coweta County	140,526	1.3%	53,552	1.3%	0.1%	2.73	19.0%
Cobb County	748,150	7.2%	297,399	7.0%	0.1%	2.64	18.0%
<i>Average Comp</i>	<i>186,973</i>	<i>1.8%</i>	<i>76,435</i>	<i>1.8%</i>	<i>0.0%</i>	<i>2.75</i>	<i>18.0%</i>
<i>Muscogee County</i>	<i>197,485</i>	<i>1.9%</i>	<i>84,736</i>	<i>2.0%</i>	<i>-0.1%</i>	<i>2.60</i>	<i>17.1%</i>
<i>Richmond County</i>	<i>201,647</i>	<i>1.9%</i>	<i>88,173</i>	<i>2.1%</i>	<i>-0.2%</i>	<i>2.65</i>	<i>16.5%</i>
<i>Hall County</i>	<i>196,637</i>	<i>1.9%</i>	<i>70,954</i>	<i>1.7%</i>	<i>0.2%</i>	<i>3.02</i>	<i>19.4%</i>
<i>Houston County</i>	<i>152,122</i>	<i>1.5%</i>	<i>61,877</i>	<i>1.5%</i>	<i>0.0%</i>	<i>2.72</i>	<i>18.9%</i>

Enrollment Factors

Issue: Enrollment Growth. In the 8 years preceding the collapse of the housing market, PCSD experienced tremendous growth, with enrollment increasing over 80% during fiscal years 2000 through 2007. District enrollment sharply declined with the bursting of the housing bubble. By FY2012, enrollment was declining compared to increases statewide or -.06% and .05%, respectively. However, by FY2019, enrollment growth has clearly returned to PCSD, with an increase of 1.8% compared to a statewide average decline of -0.1%.

Strategies:

Proactive Planning. The District utilizes several planning mechanisms to maintain a proactive (not reactive) approach to enrollment growth. Examples include Facility Advisory Committees, Enrollment/Districting Committee, Five-year Facility Plan and Five-year Technology Plan.

Support Economic Development. The District works with the Board of Commissioners, Economic Development, current and potential businesses to promote economic development (see above).

Communication and Engagement. The District routinely engages the community and relevant stakeholders to foster an understanding of the impact of enrollment growth, coupled with limited commercial and industrial development, on the school system (see above).

⁹ www.census.gov/quickfacts/ on 1/16/18

Overview:

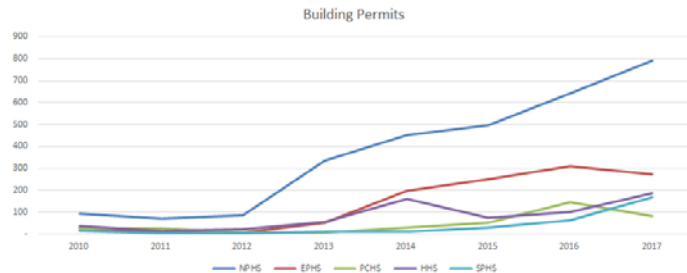
With an enrollment of 29,391 students as of March 2018, Paulding County School District (PCSD) is the 13th largest school district in the State of Georgia (out of 180). As a quintessential bedroom community, with almost 80% of the tax digest held in residential properties, the collapse of the housing market had a devastating impact on the local housing-centric economy, stifling enrollment growth for several years.

In the 8 years preceding the collapse of the housing market, PCSD experienced tremendous growth, with enrollment increasing over 80% during fiscal years 2000 to 2007. District enrollment sharply declined with the bursting of the housing bubble.

By FY2012, enrollment was declining compared to increases statewide or -.06% and .05%, respectively. However, by FY2019, enrollment growth has clearly returned to PCSD, with an increase of 1.8% compared to a statewide average of -0.1%.

In 2010, Paulding County issued only 200 building permits. By 2017, over 1,500 were issued, with the majority of growth clustering around North and East Paulding High Schools.

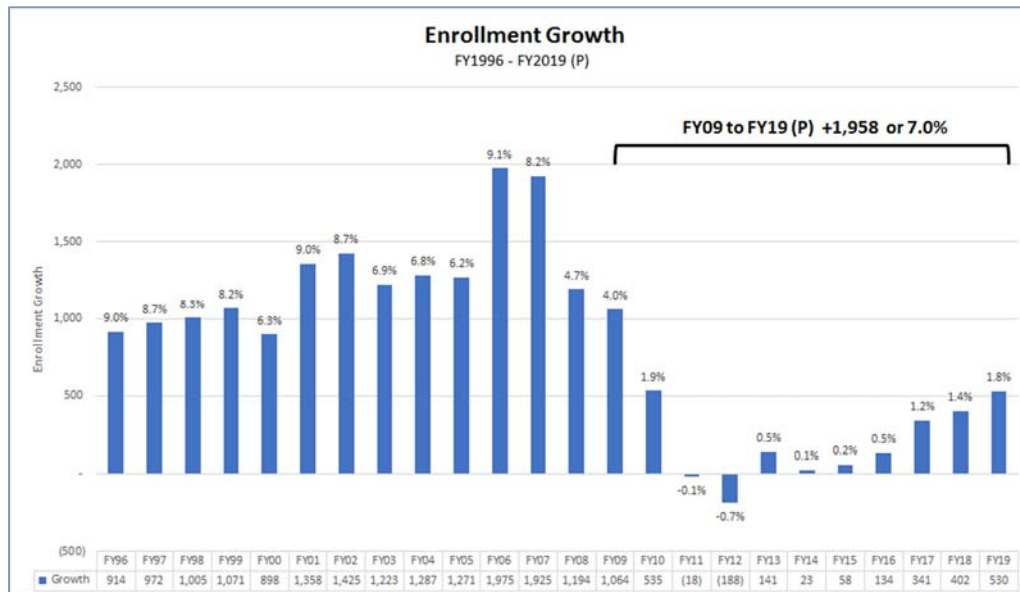
	2010	2011	2012	2013	2014	2015	2016	2017
NPHS	94	71	86	338	451	498	644	792
EPHS	26	10	7	53	199	252	309	272
PCHS	25	27	6	6	29	54	145	81
HHS	38	15	23	56	161	75	100	188
SPHS	17	5	3	10	11	30	62	170
Total	200	128	125	463	851	909	1,260	1,503



In FY2019, PCSD is projected to serve 29,739 K-12 students, an increase of 530 or 1.8%. In addition, the District will serve approximately 250 special needs pre-school students.

The current makeup of PCSD students is:

- 60% White
- 24% Black/African American
- 10% Hispanic
- 5% two or more races
- 1% Asian
- <1% American Indian/Alaska Native populations



Funding Factors

Issue: Low Wealth. Despite favorable employment, income and free-and-reduced lunch statistics, PCSD is considered a low wealth school system due to a limited commercial and industrial tax base and the large number of school-age children per household. With approximately 68% of revenue coming from State sources (compared to a statewide average of 53%) the District is highly susceptible to changes in State funding, including austerity reductions, Equalization Grant funding and changes in the Quality Basic Education (QBE) methodology. The Equalization Grant, which is designed to support low wealth districts like PCSD, will provide \$29.0 million in funding during FY2019.

Strategies:

Legislative Advocacy. The District communicates various legislative priorities each school (funding) year. For FY2019, Priority 1 was funding, which included legislative actions and program specific observations.

Legislative Actions

- Approximately 68% of the Paulding County School District's revenue comes from State funding sources, compared to a statewide average of 53%. This means our District is extremely vulnerable to changes in State funding. Therefore, we request continued full funding of the Quality Basic Education (QBE) Act formula. Additionally, due to the complexities in State funding, the District would like to be engaged when changes in funding methodology are considered.
- As a low wealth school district, Paulding County School District is highly dependent on the State Equalization Grant. As the third largest recipient of equalization funds, this grant accounts for

over 10% of our total annual revenue. Therefore, we support continuation of the Equalization Grant to support low wealth districts.

- As a District, our primary asset is our people. In fact, quality staff might be argued as the single greatest contributor to student achievement. Therefore, in order to attract high quality teachers and administrators, we request that measures be taken to protect and strengthen Georgia's Teacher Retirement System (TRS).
- Restore state funding for non-certified employees' health insurance and implement a statewide strategy for State Health Benefit Plan cost containment.
- Require all bills that have an impact on local school districts include a one-year delay in implementation and fiscal note detailing the budgetary impact.

Program-specific funding observations:

- Academic and Career Counseling and Opportunities
- School Based Instructional Technology Specialists, Infrastructure and Resources
- School Safety
- Student Physical, Mental and Behavioral Health
- Virtual Education
- Maintaining Highly Qualified Staff

See Exhibit B for the full *Paulding County Board of Education 2019 Legislative Priorities*.

Support Economic Development. The District works with the Board of Commissioners, Economic Development, current and potential businesses to promote economic development (see above).

Communication and Engagement. The District routinely engages the community and relevant stakeholders to foster an understanding of the impact of enrollment growth, coupled with limited commercial and industrial development, on the school system (see above).

Overview:

As of 2016, median household incomes for Paulding County and Georgia were \$60,971 and \$51,037, respectively.¹⁰ Often cited as an indicator for wealth, 40.1% of Paulding County students are eligible for free and reduced meals, compared to a statewide average of 60.1%.¹¹ Driven by lower housing costs

¹⁰ www.census.gov/quickfacts/ on 1/16/18

¹¹ Georgia Department of Education October 2017

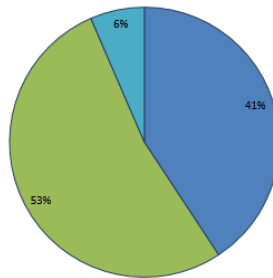
and its proximity to metro Atlanta, Paulding County is a growing community. Population rose from 142,324 residents in 2010 to 155,825 in 2016, an increase of 9.5% compared to only 7.6% statewide.

Regardless of these positive attributes, PCSD is considered a low wealth school system due to a limited commercial and industrial tax base and the number of school-age children per household. With approximately 68% of revenue coming from State sources (compared to a statewide average of 53%) the District is highly susceptible to changes in State funding, including austerity reductions, Equalization Grant funding and changes in Quality Basic Education (QBE) methodology. The Equalization Grant, which is designed to support low wealth districts like PCSD, will provide \$29.0 million in funding during FY2019.

For FY2017, the most current data available, local sources were only 28% of PCSD revenue, compared to a statewide average of 41%. While local revenue has risen (from 24% in FY2014), PCSD continues to lag well behind the statewide average.

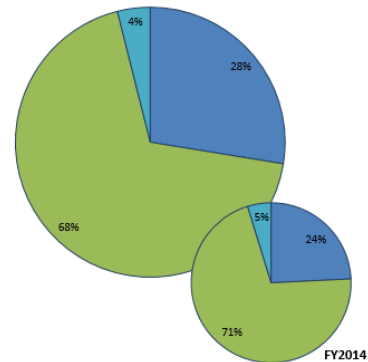
FY2017 Statewide Revenue Sources

Local Revenue State Revenue Federal Revenue



FY2017 PCSD Revenue Sources

Local Revenue State Revenue Federal Revenue



FY2017 Revenue Comparisons

35 of 180 Georgia School Districts have >10,000 Students (FTE)

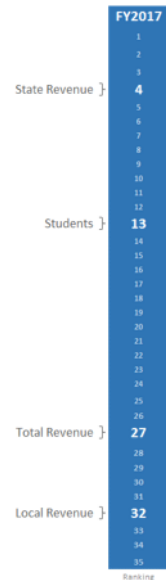
- 13th Largest District
- 32nd in Local Revenue per Student (-\$48m)
- 4th in State Revenue per Student (\$33m)
- 27th in Total Revenue per Student (-\$22m)
- ✓ 152 out of average for all 180 Districts (-\$23m)

Wealth per FTE (for Equalization Grant)

- FY2017 \$82k or \$54k lower than statewide average
- FY2018 \$90k or \$50k lower than statewide average
- FY2019 \$93k or \$52k lower than statewide average

FY2019 Revenue

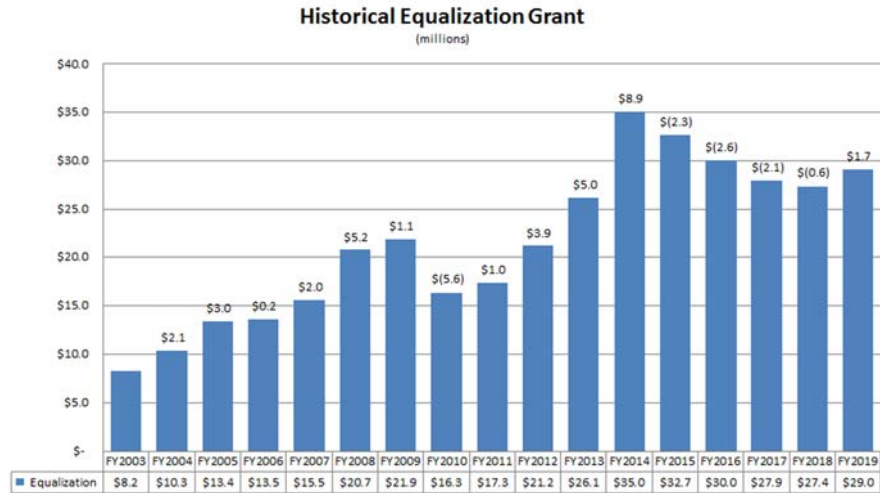
- 7.3% Increase in General Fund Revenue
- No Austerity Reduction
- \$1.7m Increase in Equalization Grant
- No Change in Millage Rates



As a low wealth school district, PCSD ranked 32nd in local revenue per FTE in FY2017. Local revenue per FTE remained \$1,661 less than the average for the 35 large districts, totaling over \$48 million. While funding from the State of Georgia, including the critical Equalization Grant, helped ease the impact of this deficit, PCSD still ranked 27th out of the 35 large districts in total revenue per FTE or \$755 less than the average, totaling over \$22 million.

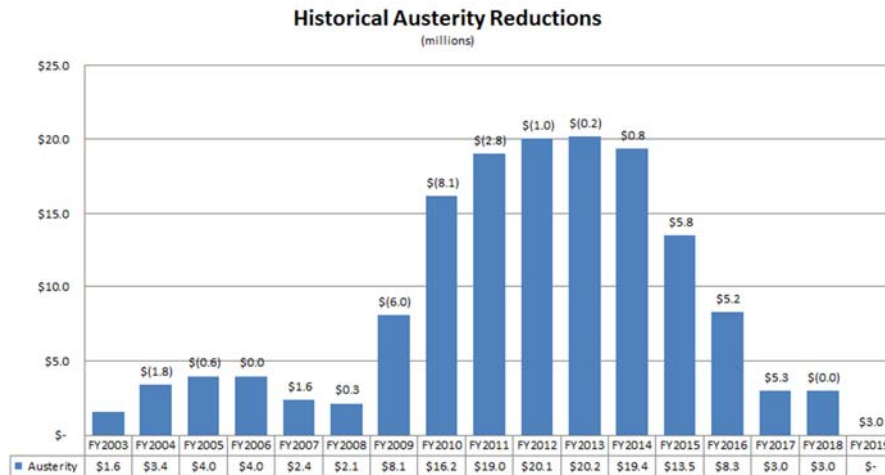
Equalization Grant Highlights:

As a low wealth school district, the product of a limited commercial and industrial tax base and more students per household than statewide averages, PCSD will receive \$29.0 million of Equalization Grant funding in FY2019 (the third highest recipient in the State).



Austerity Reduction Highlights:

For the first time in 17 years the State of Georgia will utilize the Quality Basic Education (QBE) Act formula without austerity reductions, which have reduced PCSD funding by over \$148 million.



Operating Factors

Issue: Rising Cost of Human Capital. With around 85% of PCSD's budget focused on salaries and benefits, the rising cost of human capital is a major factor bearing on the District's future. These rising costs include, but are not limited to, the Teachers Retirement System (TRS) and State Health Benefit Plan, which have seen unprecedented increases over the past few years. As the demand for highly qualified teachers increases, the District must remain competitive in compensation and benefits.

Strategies:

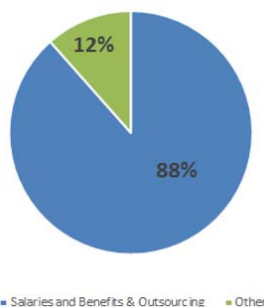
Legislative Advocacy. The District communicates legislative priorities each school (funding) year. FY2019 priorities included advocacy for the cost of human capital, including:

- As a District, our primary asset is our people. In fact, a quality staff is might be argued as the single greatest contributor to student achievement. Therefore, in order to attract high quality teachers and administrators, we request that measures be taken to protect and strengthen Georgia's Teacher Retirement System (TRS).
- Restore state funding for non-certified employees' health insurance and implement a statewide strategy for State Health Benefit Plan cost containment.
- Require all bills that have an impact on local school districts include a one-year delay in implementation and fiscal note detailing the budgetary impact.
- The Paulding County Board of Education supports addressing the long-term shortage of teachers in our classrooms by permitting retired educators to serve children full-time without losing their retirement benefit if they agree to pay a percentage of their salaries to TRS.

Position Control: PCSD maintains a robust position allotment and control process.

Overview:

FY2019 will begin with 3,087 General Fund budgeted positions, around 90% of all positions. Salaries, benefits and custodial outsourcing account for about 88% of the budget proposal, which is consistent



with most school districts in Georgia. A continued priority for FY2019 is improving teacher retention and compensation, as teachers are the lifeblood of the district and have the most direct connection to student achievement. Creating a multi-year trend of increasing employee pay, the proposed budget includes a 2% raise for teachers and "step" increases, a tiered scale which is how the school system defines an employee's years of experience and compensates them accordingly. Including their step, many of the district's teachers could see a 2-4% increase in pay next year. In addition, the proposed budget includes a 2% raise plus a step increase for all eligible non-teaching employees as well.

Salaries & Wages Highlights:

- \$165.4m, 5.5% Increase
- Includes -
- \$2.7m Step Increase (1.4%)
- \$3.8m Comp Adjustment (2.0%)
- \$3.4m Allotment Changes
- \$1.2m Other Changes

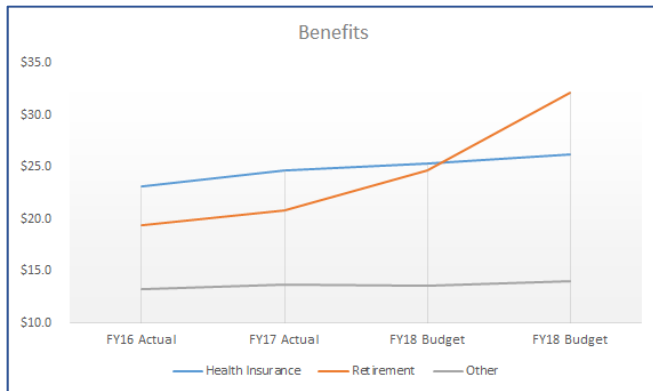
(fully-loaded with benefits)



Benefits Highlights:

- \$72.3m, 13.6% Increase
- Includes -
- \$32.2m Retirement, 30.4% Increase
- \$26.2m Healthcare, 3.0% Increase
- \$13.9m Other, 3.1% Increase

(Workers Comp, Unemployment, Life Insurance, MID, TSA Match, Social Security and Medicare)



Long-term Strategic Effects

The expected long-term effects of the strategies placed in action with the FY2019 budget include the following:

1. Improved economic development in Paulding County, resulting in a more balanced tax digest.
2. Improved communication and engagement.
3. The District will be well prepared to make growth-related decisions.
4. State-level funding maintained and strengthened in certain critical areas.

Overview of Principal Issues Impacting Budget Development

Paulding County School District (PCSD) utilizes a Budgeting for Outcomes (BFO) model. BFO is a framework or performance budgeting process that is based on district leadership identifying priorities that reflect the results the community want. Once the desired results and priorities are identified, specific initiatives (strategies) are developed to accomplish those priorities.

Principal issues and other factors influencing changes in priorities are detailed below.

FY2019 Budget Priorities	Principal Issues and Factors Influencing Changes in Priorities	FY2018 Budget Priorities
Student Success for All <ul style="list-style-type: none"> • Improve student achievement • Improve literacy and curricular support • Improve classroom management 	With the introduction of block-scheduling in FY2018, focus shifted to improving overall classroom management, including the engagement of the <i>Capturing Kid's Hearts</i> program.	Student Success for All <ul style="list-style-type: none"> • Improve student achievement • Improve literacy and curricular support • Implement block-scheduling
Cultivating and Retaining Quality Professionals <ul style="list-style-type: none"> • Recruit and retain highly-qualified individuals • Increase professional learning opportunities 	The hiring, development and retention of highly qualified professionals continues to be a major priority for the long-term health of the District.	Cultivating and Retaining Quality Professionals <ul style="list-style-type: none"> • Recruit and retain highly-qualified individuals • Increase professional learning opportunities
Organizational Excellence <ul style="list-style-type: none"> • Improve student and staff safety • Begin development of long-range facilities strategies 	Safety has always been a top priority. However, in the wake of several high-profile security events, more resources will be devoted to student and staff safety. Technology will shift	Organizational Excellence <ul style="list-style-type: none"> • Improve student and staff safety • Increase technology support • Increase ESEP support

<ul style="list-style-type: none">• Increase technology support• Improve diversity and engagement	toward effective use as opposed to infrastructure – which has been the focus over the past few years. As Paulding County becomes more diverse it is important to place more emphasis on inclusion and engagement. With the return of enrollment growth, long-range facilities planning will be critical.	
Communication and Engagement <ul style="list-style-type: none">• Improve prevention and intervention	Mental health is an important factor in academic achievement and the need for this support has grown nationwide, including Paulding County.	Communication and Engagement

Paulding County School District Fast Facts

Paulding County School District *Fast Facts!*



Number of Schools

19	Elementary Schools, grades K-5 (prekindergarten available in some schools)
9	Middle Schools, grades 6-8
5	High Schools, grades 9-12 (including the Paulding College & Career Academy)
33	Schools plus the New Hope Education Center

Enrollment¹

29,738

Free/Reduced Meals²

40.5% Eligible

Employees¹

3,395

Racial Diversity²

White	Black	Ethnic Hispanic	Multi-ethnic	Asian & Indian
61%	24%	9%	5%	<5%

Graduation Rate

81.8%	84.8%	86.3%
FY2016	FY2017	FY2018

Financial¹

General Fund Budget (millions)	GF per Pupil	M&O Millage	Bond Millage
\$255	\$9,445	18.879	0.000

CCRPI Score

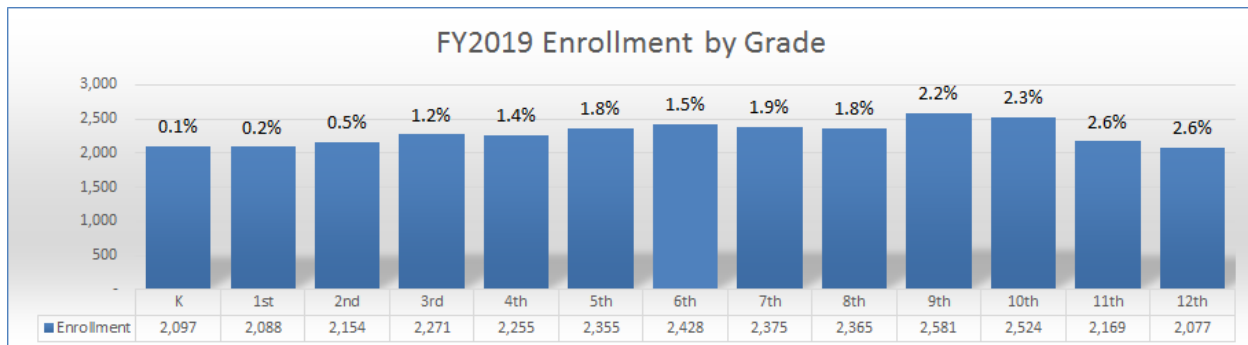
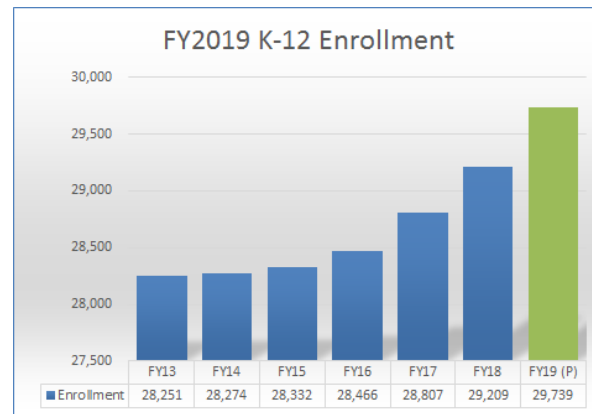
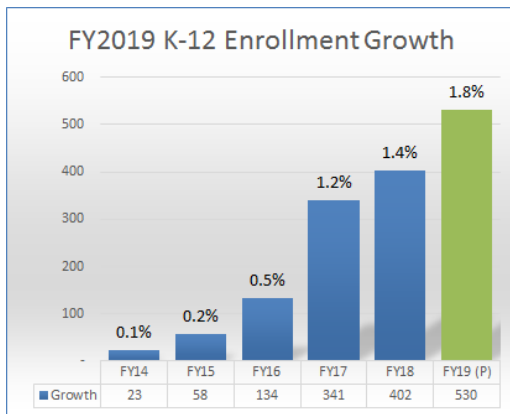
74.5	76.1	77.5
FY2015	FY2016	FY2017

¹ FY2019 Projected/Budget

² FY2018

Schools and Enrollment Projections

PCSD is projected to educate 29,739 students in FY2019 (school year 2018-2019), an increase of 530 students or 1.8%. PCSD serves the student population in 19 elementary schools, 9 middle schools and 5 high schools.



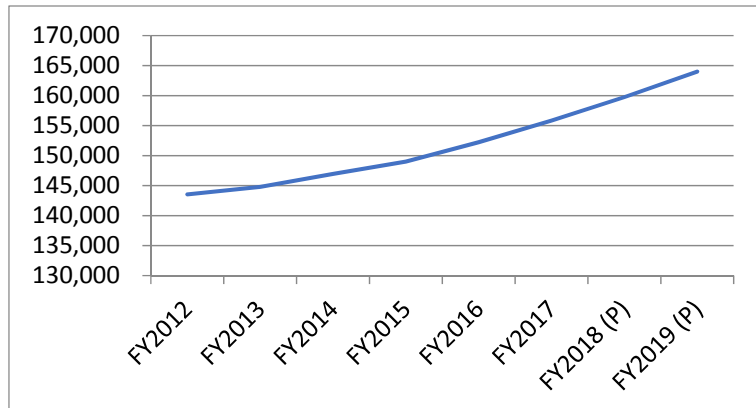
When projecting enrollment, PCSD considers a variety of census, state and local data, including:

- Population Growth
- Birth Rate
- New Home Construction
- School Choice
- School Programs
- Survival Rate
- Historical Growth
- Capacity

In addition to historical growth and building permits (see Enrollment Factors), below are highlights from the enrollment projection process.

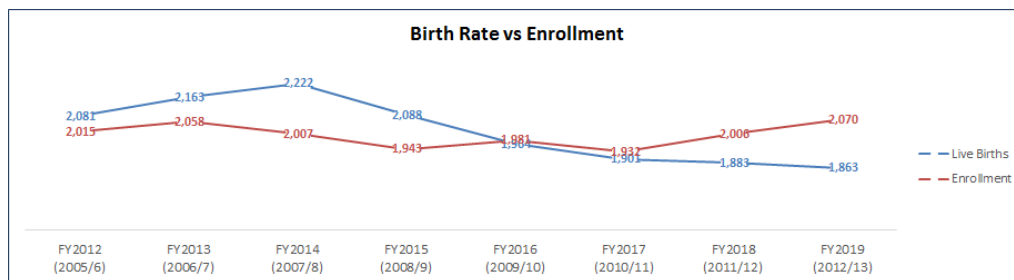
Population

Paulding County continues to see strong population growth. In fact, the Atlanta Regional Commission (ARC) predicts Paulding County will reach a population of almost 260,000 by 2040, the third fastest growing county in the 20-county metro Atlanta area.



Birth Rate

During the Great Recession, PCSD saw a decline in kindergarten enrollment verses the live births of that cohort. Meaning, the county was declining (net) in population for this group. However, in FY2016 this trend reversed – a clear indication that growth has returned.



Schools and Enrollment Projections

Elementary Schools

		2017-2018					2018-2019			
		Rank	2018	Var	% Var	Usage	2019	Growth	% Var	Usage
34 Abney Elementary	NE	2	1,054	56	5.6%	88%	1,173	119	11.3%	98%
20 Allgood Elementary	SW	4	888	48	5.7%	99%	900	12	1.4%	100%
23 Baggett Elementary	SE	11	632	4	0.6%	82%	654	22	3.5%	84%
31 Burnt Hickory Elementary	NE	3	952	29	3.1%	103%	983	31	3.3%	106%
2 Dallas Elementary	NW	17	425	13	3.2%	85%	369	(56)	-13.2%	74%
26 Dugan Elementary	SE	7	715	11	1.6%	82%	686	(29)	-4.1%	78%
3 Hiram Elementary	SE	6	782	56	7.7%	89%	826	44	5.6%	94%
33 Hutchens Elementary	SE	9	707	(31)	-4.2%	76%	693	(14)	-2.0%	75%
5 McGarity Elementary	NE	13	573	7	1.2%	92%	588	15	2.6%	94%
18 Nebo Elementary	SE	10	673	(29)	-4.1%	73%	616	(57)	-8.5%	67%
6 New GA Elementary	SW	19	306	(5)	-1.6%	68%	301	(5)	-1.6%	67%
15 Northside Elementary	NW	15	468	50	12.0%	67%	517	49	10.5%	74%
16 Panter Elementary	SE	14	526	(28)	-5.1%	78%	501	(25)	-4.8%	74%
25 Poole Elementary	NW	18	419	16	4.0%	56%	427	8	1.9%	57%
32 Ragsdale Elementary	SW	12	603	(47)	-7.2%	65%	571	(32)	-5.3%	62%
19 Roberts Elementary	NE	8	711	46	6.9%	105%	750	39	5.5%	111%
24 Russom Elementary	NE	5	887	47	5.6%	101%	943	56	6.3%	108%
14 Shelton Elementary	NE	1	1,215	(6)	-0.5%	101%	1,253	38	3.1%	104%
8 Union Elementary	SW	16	464	16	3.6%	103%	469	5	1.1%	104%
All Total Elementary		19	13,000	253	2.0%	85%	13,220	220	1.7%	87%

Middle Schools

		2017-2018					2018-2019			
		Rank	2018	Var	% Var	Usage	2019	Growth	% Var	Usage
27 Austin Middle	SE	2	927	(52)	-5.3%	112%	935	8	0.9%	113%
17 Dobbins Middle	SE	6	673	(34)	-4.8%	100%	671	(2)	-0.3%	99%
9 East Paulding Middle	NE	3	919	10	1.1%	97%	963	44	4.8%	101%
10 Herschel Jones Middle	NW	4	714	(12)	-1.7%	82%	765	51	7.1%	87%
22 Moses Middle	NE	7	640	53	9.0%	95%	661	21	3.3%	98%
29 McClure Middle	NE	1	1,317	85	6.9%	117%	1,396	79	6.0%	124%
36 Ritch Middle	NE	8	599	(38)	-6.0%	67%	580	(19)	-3.2%	64%
35 Scoggins Middle	SW	4	714	11	1.6%	79%	713	(1)	-0.1%	79%
11 South Paulding Middle	SE	9	462	(19)	-4.0%	77%	484	22	4.8%	81%
All Total Middle School		9	6,965	4	0.1%	93%	7,168	203	2.9%	93%

High Schools

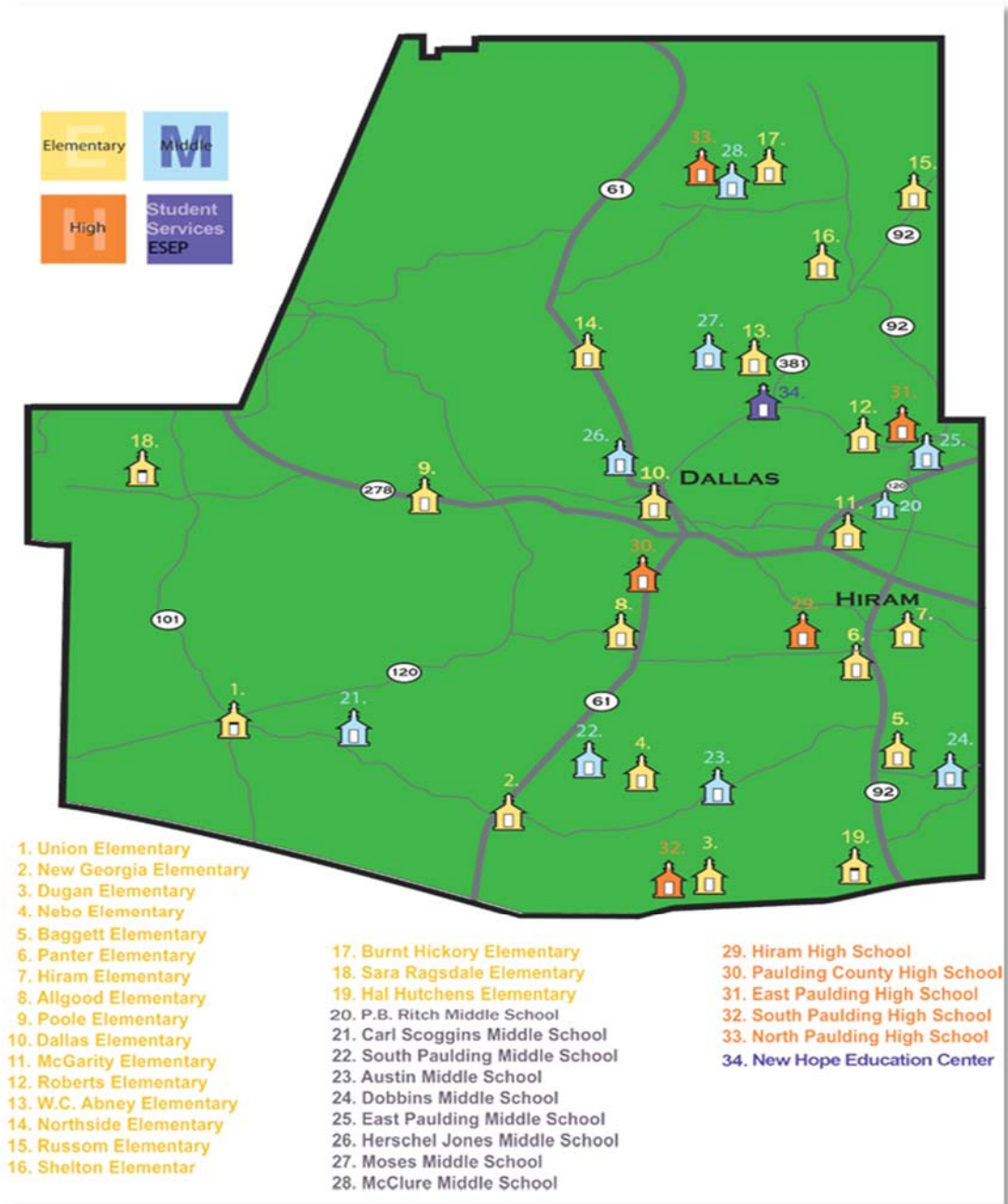
Note: Includes AltEd

		2017-2018					2018-2019			
		Rank	2018	Var	% Var	Usage	2019	Growth	% Var	Usage
12 East Paulding High	NE	4	1,685	39	2.4%	89%	1,732	47	2.8%	91%
21 Hiram High	SE	5	1,601	(75)	-4.5%	94%	1,553	(48)	-3.0%	91%
30 North Paulding High	NE	1	2,295	94	4.3%	109%	2,387	92	4.0%	114%
13 Paulding County High	SE	3	1,799	61	3.5%	101%	1,804	5	0.3%	102%
28 South Paulding High	SE	2	1,864	26	1.4%	101%	1,875	11	0.6%	101%
All Total High School		5	9,244	145	1.6%	99%	9,351	107	1.2%	98%

Total

		2017-2018					2018-2019			
		Rank	2018	Var	% Var		2019	Growth	% Var	
Total			29,209	402	1.4%		29,739	530	1.8%	

School Locations



Vision, Mission and Beliefs

Our Vision

The vision of the Paulding County School District is to prepare ALL students for success today and tomorrow.

Our Mission

Engage. Inspire. Prepare.

Our Beliefs

- We believe preparing students is our first priority.
- We believe in fostering a culture of high expectations in student achievement and personal development.
- We believe all students are inspired to learn when provided rigorous and relevant instruction and positive relationships.
- We believe students thrive best when provided a safe, challenging, and healthy environment.
- We believe in the use of collaborative learning communities where best practices are partnered with data driven decisions.
- We believe in engaging all stakeholders in student success.

Strategic Plan

In June of 2016, the Paulding County School District Board of Education voted to utilize a process developed by the Georgia School Boards Association (GSBA) and Georgia Leadership Institute for School Improvement (GLISI) to create an updated strategic plan for the school district. This extensive process engaged the community and all stakeholder groups to create universal ownership and support for district and school improvement. Highlights of the process included:

- A comprehensive community engagement component that allowed stakeholders to have a voice in the strategic planning process
- A diverse planning team that represented stakeholder groups to develop the plan
- An intensive planning process that assisted the planning and action teams in analyzing the strengths, weaknesses, opportunities and threats of the school district and developing/defining the mission, vision, beliefs, goal areas and elements of the strategic plan
- A facilitated process to work with experts within the district and community on developing initiatives and action steps to implement the plan

The desired outcome of the Paulding County School District Strategic Plan was to align the work of the district from the boardroom to the classroom for the purpose of increasing student achievement and

organizational effectiveness of the district. Specifically, the Paulding County School District Board of Education wanted a strategic plan that would allow the district to:

1. Achieve its goals and objectives
2. Show progress towards its mission and vision
3. Meet the needs of all stakeholders
4. Measure impact and progress
5. Utilize resources efficiently and to the greatest effect
6. Work within Board policy

In April of 2017, the Paulding County Board of Education discussed the opportunity that this strategic plan afforded the district and approved the 2017-2022 Paulding County School District Strategic Plan in its entirety. Implementation of the plan began in earnest at the beginning of the 2017-2018 school year. According to O'Donovan and Flower (2013), strategic planning should utilize an adaptive strategy approach. This fluid approach will allow districts to implement the plan with fidelity and sustain structures for monitoring and accountability while remaining adaptive to changing national, state and county conditions. Following this research, the Paulding County School District has put in place a strong process for refining and updating the strategic plan.

A monitoring and data collection process for the district's plan has been developed with each of the Paulding County School District departments. This process encourages ongoing district improvement, provides evidence of impact of their work, and provides an informed basis for decision-making and planning. Each department provides reports on the continuous improvement cycle of the plan. The protocol used for the progress checks includes the following:

Plan: Explain each goal area, performance objectives and initiatives that your department is working on and report current progress.

Do: Outline the next steps for implementation.

Check: Analyze any barriers to reaching performance targets and desired results.

Act: Identify any additional initiatives and actions that need to be made to the strategic plan to ensure future success on the desired results.

At the school level, principals have led their school teams using the strategy and framework of the district's strategic plan to create school improvement plans. The teams have conducted a comprehensive needs assessment aligned to the Paulding County School District Strategic Plan. The school teams analyzed multiple data sources and validated their improvement needs that align to the district's plan. Paulding County School District has created a robust strategic plan evaluation and review process that is ongoing and pervasive throughout the system for the purpose of learning, continual improvement and development.

Strategic Plan Terms

Vision	The ideal future desired for Paulding County School District.
Mission	The work every Paulding County School District stakeholder strives to achieve each day.
Core Beliefs	The values that guide the Paulding County School District.
Strategic Goal Areas	The framework used to describe the district's strategy to reach its mission and vision.
Desired Results	The anticipated achievements within the time frame of the plan in each Strategic Goal Area.
Performance Objectives	A key measurable value that demonstrates how effectively Paulding County School District is achieving their end result.
Strategy Map	A diagram that is used to document the primary strategic goal areas and performance objectives that are being pursued by the Paulding County School District between 2017-2022.
Performance Measures	A measurement of outcomes and results which generates reliable data on the effectiveness and efficiency of programs.
Initiatives	Specific programs and projects assigned to collaborative teams to attain each Performance Objective.

Performance Foundations



PAULDING COUNTY SCHOOL DISTRICT PERFORMANCE FOUNDATIONS

VISION

Our vision is to prepare
ALL students for success
today and tomorrow.

MISSION

Engage. Inspire. Prepare.

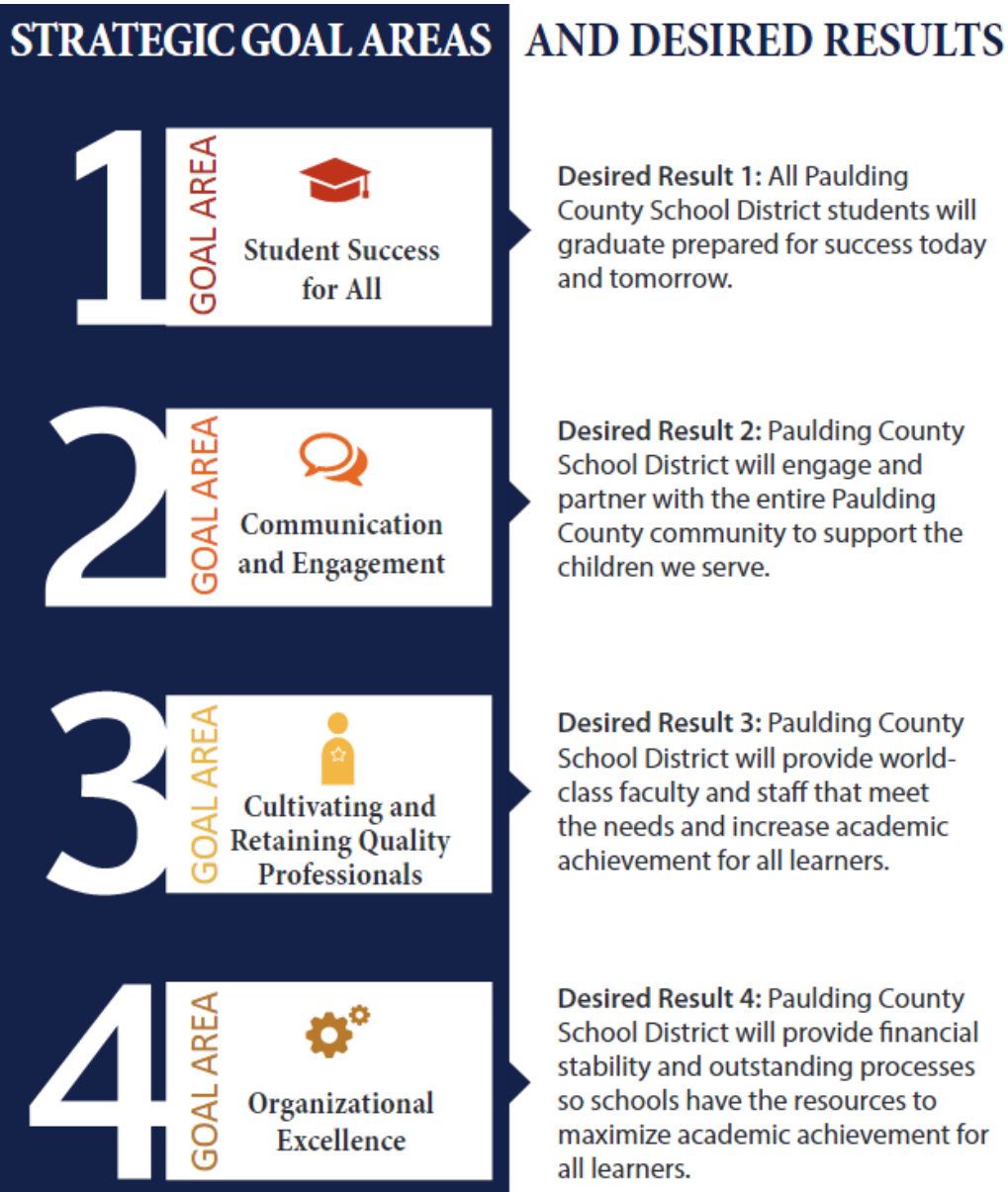
SYSTEM HIGHLIGHTS

- 13th largest school district in Georgia
- 33 schools:
 - 19 elementary schools
 - 9 middle schools
 - 5 high schools
 - 1 blended learning academy program
 - 1 alternative school program
- By the numbers:
 - Over 29,000 students
 - 1,875 teachers
 - 3,395 employees
- Total budget is in excess of \$316 million

CORE BELIEFS

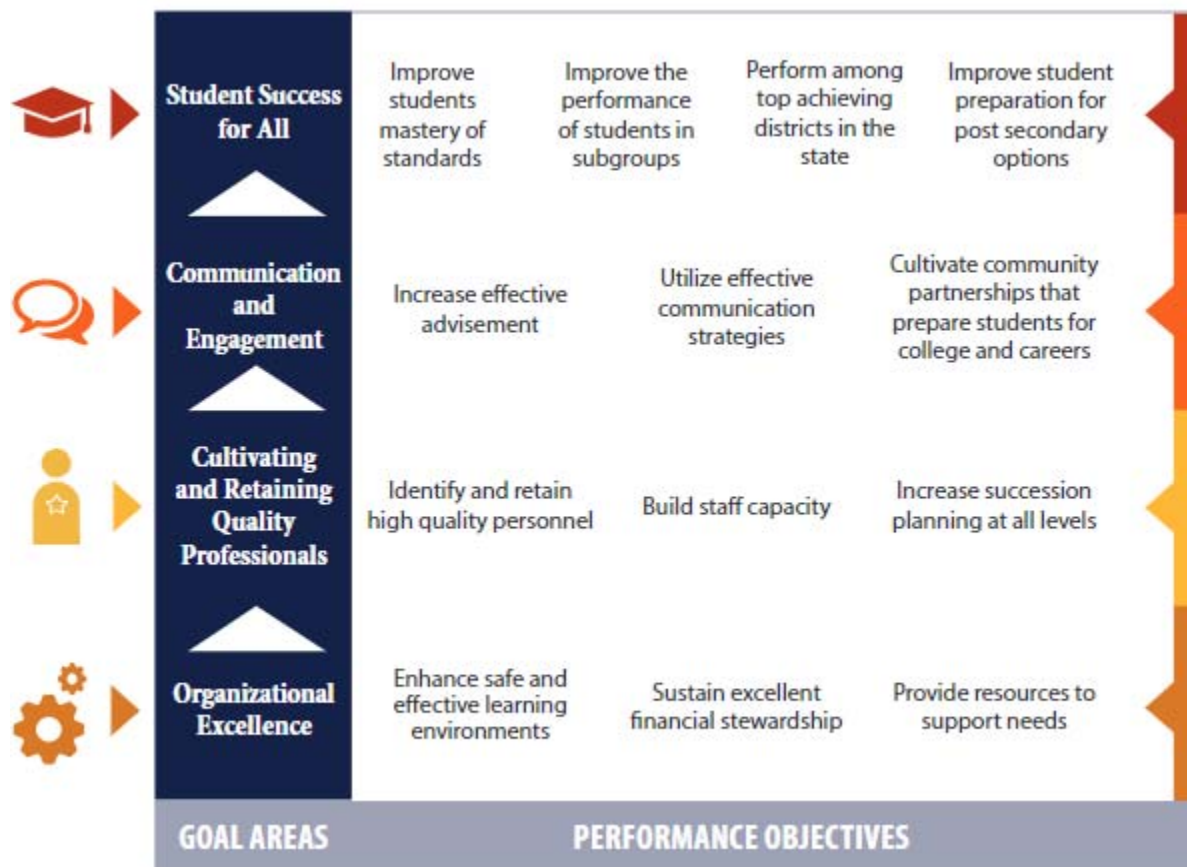
- We believe *preparing* students is our first priority.
- We believe in fostering a culture of high expectations in student achievement and personal development.
- We believe all students are *inspired* to learn when provided rigorous and relevant instruction and positive relationships.
- We believe students thrive best when provided a safe, challenging, and healthy environment.
- We believe in the use of collaborative learning communities where best practices are partnered with data driven decisions.
- We believe in *engaging* all stakeholders in student success.

Strategic Goal Areas and Desired Results



Strategy Map

The Strategy Map is a strategic communications tool in the form of a diagram that is used to capture and communicate how the Strategic Goal Areas are being pursued by Paulding County School District. The Strategy Map links the Strategic Goal Areas and Performance Objectives in explicit cause and effect relationships with each other. Utilizing the Strategy Map, the alignment among departments and schools is established and effective implementation of the Paulding County School District Strategic Plan is realized.



Measuring Success – Balanced and Goal Scorecard

For a current Balanced and Goal Scorecard visit

<https://simbli.eboardsolutions.com/StrategicPlan/MeasureScorecard.aspx?S=4125&PID=4968>

STRATEGIC GOAL AREA 1: Student Success for All



Key Performance Measures:

- Increase K-12 Georgia Milestones in ELA, math, science and social studies
- Increase Georgia Milestones scores in ELA and math for Students with Disabilities, English Learners and Economically Disadvantaged students
- Increase Paulding County School District CCRPI score
- Increase Pathway completers
- Increase the four-year graduation rate
- Decrease students needing remedial college courses
- Increase the Reading Inventory Lexile scores and the Math Inventory Quantile scores

STRATEGIC GOAL AREA 2: Communication and Engagement



Key Performance Measures:

- Increase the number of positive responses on the needs assessment/survey related to staff interactions
- Increase the number of the district and school two-way partnerships
- Increase stakeholder engagement in the student advisement process
- Increase teacher knowledge of and capacity to deliver effective advisement
- Increase percentage of staff completing effective communication training

STRATEGIC GOAL AREA 3: Cultivating and Retaining Quality Professionals



Key Performance Measures:

- Decrease the percentage of employees leaving Paulding County Schools District for reasons other than retirement
- Increase the percentage of leadership positions filled by participants of the Paulding County School District leadership programs
- Reduce the gap in the percentage of minority students compared to the percentage of minority staff members
- Increase the percentage of staff with advanced degrees
- Increase percentage of teachers scoring proficient or higher on the summative evaluation
- Increase the percentage of teachers making progress toward or attaining their professional learning goals
- Increase succession planning at all levels

STRATEGIC GOAL AREA 4: Organizational Excellence



Key Performance Measures:

- Decrease the percentage of students with 6 days or more of absences
- Decrease the number of students with one or more days of In School Suspension or Out of School Suspension
- Increase the percentage of buildings with the highest efficiency ratings
- Increase the percentage of students participating in the school breakfast and lunch programs
- Increase the percentage of on time bus arrivals
- Successful annual financial audits and efficiency rating
- Maintain at least 65% of budget allocation for instruction
- Enhance and maintain technology infrastructure
- Enhance and maintain technology maintenance and replacement schedule
- Increase rate of work order completion
- Increase number of positive responses on facility maintenance customer service survey

Performance Results

Financial Efficiency Star Rating

What is the Financial Efficiency Star Rating?

OCGA § 20-14-33 requires that the Governor's Office of Student Achievement, in coordination with the Georgia Department of Education, create a financial efficiency rating. The Financial Efficiency Star Rating (FESR) measures an individual school district's per-pupil spending in relation to the academic achievements of its students.

How is the rating calculated?

The FESR utilizes a three-year average of per-pupil expenditures (PPE) and College and Career Ready Performance Index (CCRPI) scores to determine a district's rating.

The matrix below shows the method for determining the FESR using both the PPE percentile and the CCRPI scores. Districts can earn between a one-half star and five stars, with a one-half star rating for districts with the highest PPEs and low CCRPI scores, and a five-star rating for districts with the lowest PPEs and high CCRPI scores. The 2017 district FESR is based on a three-year average (2014-2015, 2015-2016, and 2016-2017) of PPE and CCRPI scores. The 2017 school FESR is based on 2017 data only.

★★★★★		CCRPI Average				
Percentile of Average PPE	Less than 50	51-59.9	60-69.9	70-79.9	80-89.9	90 and Above
80-100 (High Spending)	0.5	1	1.5	2	2.5	3
60-79	1	1.5	2	2.5	3	3.5
40-59	1.5	2	2.5	3	3.5	4
20-39	2	2.5	3	3.5	4	4.5
0-19 (Low Spending)	2.5	3	3.5	4	4.5	5

The PPE is calculated by dividing a district's expenditures by the its fall enrollment count. The PPE calculation only includes certain expenditures. In general, expenditures that do not directly affect the K-12 population, those associated with food and facility construction, and expenditures that cannot be associated with a specific year are omitted from the PPE calculation. Additionally, expenditures for students that are outside of a district's enrollment zone are excluded from the calculation. The 2017 calculation guide provides a complete list of excluded expenditures.

FESR Results

In FY2017, the most current rating period available, PCSD received a district wide four-star rating. Here is how PCSD compared to large districts (school districts with over 10,000 students) and all 180 school districts in Georgia:

Large District (35) Comparison

- 5 districts or 15% scored higher
- 26 districts or 76% scored lower
- 3 districts or 9% scored the same
- 85% scored the same or lower
 - 88% scored the same or lower in FY2016
 - 88% scored the same or lower in FY2015

All School District (180) Comparison

- 12 districts or 7% scored higher
- 150 districts or 84% scored lower
- 17 districts or 9% scored the same
- 93% scored the same or lower
 - 94% scored the same or lower in FY2016
 - 95% scored the same or lower in FY2015

Three Year FESR Results Summary

	>10,000 School Districts						180 School Districts					
	4 Stars FY2015		4 Stars FY2016		4 Stars FY2017		4 Stars FY2015		4 Stars FY2016		4 Stars FY2017	
Higher	4	12%	4	12%	5	15%	9	5%	10	6%	12	7%
Lower	23	68%	22	67%	26	76%	150	83%	147	82%	150	84%
Same	7	21%	7	21%	3	9%	21	12%	23	13%	17	9%
% Same or Lower	88%		88%		85%		95%		94%		93%	

FY2017 FESR Results by School

ID	School	Size	FTE	CCRPI	FSER	FSER	FTE	Lower	%	Same	%	Higher	%
7102052	New Georgia Elementary*	<=500	311	73	2.00	2.00	394	111	29%	74	20%	191	51%
710104	Poole Elementary*	<=500	403	81	2.50	2.00	394	186	49%	70	19%	120	32%
7101050	Dallas Elementary*	<=500	412	72	2.50	2.00	394	186	49%	70	19%	120	32%
710294	Northside Elementary	<=500	418	79	2.50	2.00	394	186	49%	70	19%	120	32%
7104052	Union Elementary*	<=500	448	80	3.50	2.00	394	325	86%	36	10%	15	4%
710197	Panter Elementary*	>500 to <=750	554	79	3.00	3.00	619	199	39%	110	22%	196	39%
710188	McGarity Elementary*	>500 to <=750	566	80	3.00	3.00	619	199	39%	110	22%	196	39%
710103	Baggett Elementary*	>500 to <=750	628	80	3.00	3.00	619	199	39%	110	22%	196	39%
710210	Ragsdale Elementary*	>500 to <=750	650	57	2.50	3.00	619	116	23%	82	16%	307	61%
710199	Roberts Elementary*	>500 to <=750	665	77	3.00	3.00	619	199	39%	110	22%	196	39%
710198	Nebo Elementary*	>500 to <=750	702	63	3.00	3.00	619	199	39%	110	22%	196	39%
710304	Dugan Elementary	>500 to <=750	704	63	3.00	3.00	619	199	39%	110	22%	196	39%
7105050	Hiram Elementary*	>500 to <=750	726	72	3.00	3.00	619	199	39%	110	22%	196	39%
710310	Hutchens Elementary*	>500 to <=750	738	72	3.50	3.00	619	310	61%	101	20%	94	19%
710204	Russom Elementary	>500 to <=750	840	84	4.00	3.00	619	118	67%	29	16%	29	16%
710299	Allgood Elementary*	>500 to <=750	840	71	3.50	3.00	619	75	42%	42	24%	59	33%
710110	Burnt Hickory Elementary	>500 to <=750	923	88	4.00	3.00	619	118	67%	29	16%	29	16%
710113	Abney Elementary	>500 to <=750	998	83	4.00	3.00	619	118	67%	29	16%	29	16%
710194	Shelton Elementary	>1000	1,221	93	5.00	4.00	1,143	65	88%	8	11%	-	0%

* FY2017 Title I Schools (13)

ID	School	Size	FTE	CCRPI	FSER	Average FSER	Average FTE	Lower	%	Same	%	Higher	%
710192	South Paulding Middle	<=500	481	75	2.50	2.00	343	37	43%	15	17%	33	38%
710201	Moses Middle	>500 to <=750	587	83	4.50	3.00	636	114	90%	11	9%	1	1%
710213	Ritch Middle	>500 to <=750	637	75	3.50	3.00	636	83	65%	22	17%	21	17%
710410	Scoggins Middle	>500 to <=750	703	69	2.50	3.00	636	32	25%	19	15%	75	59%
710297	Dobbins Middle	>500 to <=750	707	78	3.00	3.00	636	52	41%	30	24%	44	35%
7102352	Hershal Jones Middle	>500 to <=750	726	68	3.00	3.00	636	52	41%	30	24%	44	35%
710394	East Paulding Middle	>750 to <=1000	909	83	4.50	3.00	865	128	91%	9	6%	2	1%
710404	Austin Middle	>750 to <=1000	979	79	4.00	3.00	865	100	71%	27	19%	12	9%
710108	McClure Middle	>1000	1,232	90	4.50	4.00	1,320	60	60%	23	23%	16	16%
			9		4.00	3.00	802	319	70%	66	15%	67	15%

ID	School	Size	FTE	CCRPI	FSER	Average FSER	Average FTE	Lower	%	Same	%	Higher	%
		<1500											
710292	East Paulding High	>1500 to <=2000	1,646	78	3.50	4.00	1,723	16	22%	7	9%	50	68%
710101	Hiram High	>1500 to <=2000	1,676	76	4.00	4.00	1,723	24	32%	20	27%	29	39%
7102552	Paulding County High	>1500 to <=2000	1,738	80	4.50	4.00	1,723	45	61%	23	31%	5	7%
710106	South Paulding High	>1500 to <=2000	1,838	78	4.00	4.00	1,723	24	32%	20	27%	29	39%
710109	North Paulding High	>2000	2,201	81	4.50	4.00	2,537	25	43%	18	31%	14	24%
			5		4.00	3.00	1,293	223	59%	67	18%	89	23%

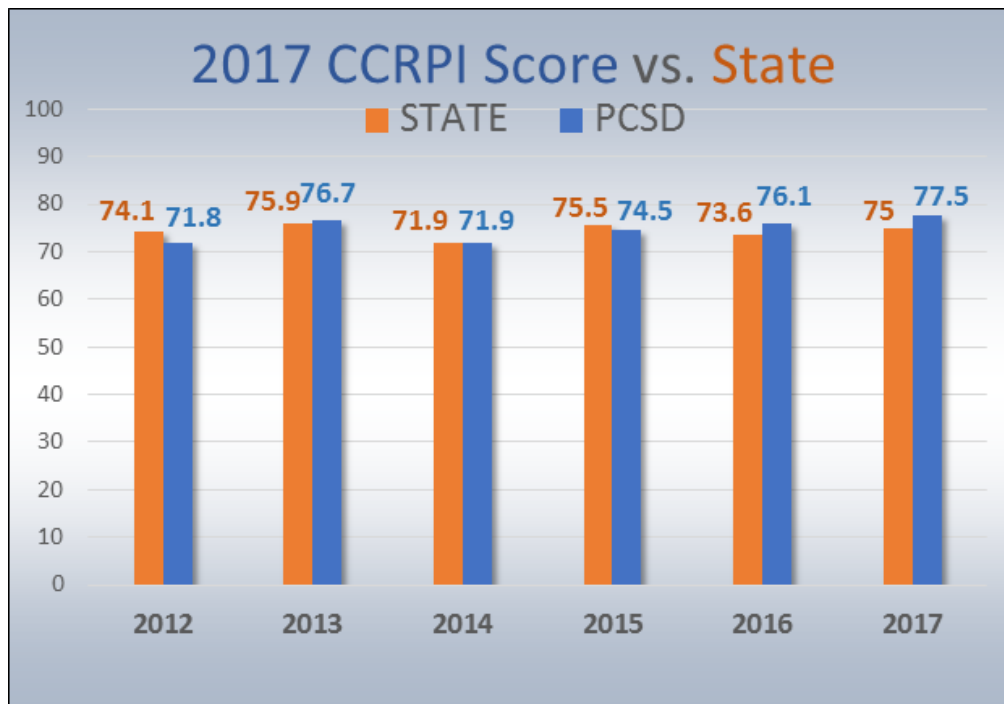
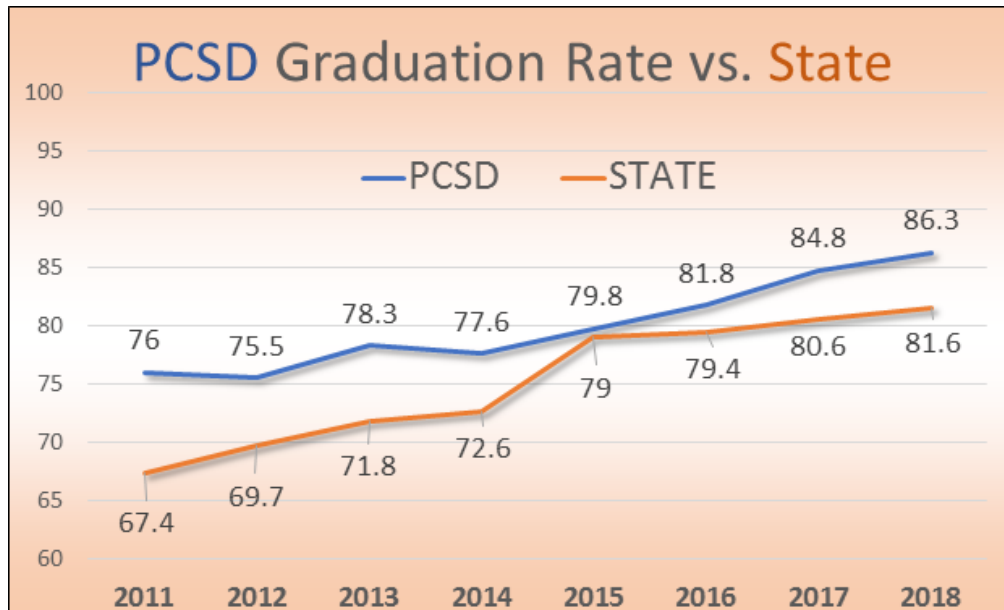
Note: Year 1 of School Data (Not 3 Year Averages)

Where can the information be accessed?

FESR information is located on the Governor's Office of Student Achievement website:

<https://gosa.georgia.gov/financial-efficiency-star-rating-0>

Graduation Rate and CCRPI¹²



¹² College and Career Ready Performance Index

Organizational Section (Structures, Policies and Processes)

Budget Process: Budgeting for Outcomes

Paulding County School District (PCSD) utilizes a Budgeting for Outcomes (BFO) model. BFO is a framework or performance budgeting process that is based on district leadership identifying priorities that reflect the results that the community want.

BFO goals include:

- Efficiency
- Transparency
- Innovation

Once the desired results and priorities are identified, specific initiatives (strategies) are developed to accomplish those priorities. These initiatives are collaboratively developed by Business Services and district leadership and staff, encouraging new ideas, innovation, cooperation, and improvement within the school district's budget.

At its core, the philosophy of BFO requires each activity to be justified on the basis of cost-benefit analysis – at its essence, a budget constructed from the bottom-up (a modified zero-based budget).

The Price of Government and Major Budget Influencers must also be identified and considered within the framework, especially changes in funding and new or expanding influences on the budget, which may be positive or negative.

PCSD uses a BFO model as a systematic basis for resource allocation in order to create sustainable and effective budgets that fund programs and services that align with the communities' desired results, regardless of funding availability or budget constraints. Results are measured by the Financial Efficiency Star Rating system (see Performance Results: Financial Efficiency Start Rating section).

- PCSD budgets its governmental funds based on the modified accrual basis of accounting. Governmental funds include the General Fund, Special Revenue Funds, Capital Project Funds and Debt Service Funds of the District.
- Local school budgets are developed collaboratively with school administration, allowing for flexibility with their resources to best meet the needs of their specific student population.

Budget Development

Budget Framework Period

The budget framework is developed 12 to 6 months before the original budget is presented to the Board of Education (BOE) in June. There are two distinct phases to the Budget Framework Period:

- Budget Process Review Phase
- Budget Framework Development Phase

Initial Budget Development Phase

The **Budget Process Review Phase** typically starts in July, approximately 12 months before the original budget is presented to the BOE. From July to September, Business Services will review the prior year's processes and develop a timeline for the next fiscal year budget – contingent upon the approved meeting schedule of the BOE. Budget-brainstorming sessions are held with key stakeholders to review the previous year's budget processes (successes and areas of improvement). Enhancements to the budget development process and reports are identified and work begins to make these adjustments well in advance of the Budget Development Timeline period (see below).

Budget Framework Phase

The **Budget Framework Phase** typically starts in October, approximately 9 months before the original budget is presented to the BOE. From October to December, Business Services will work with the BOE, community, district leadership and staff to identify desired results and Budget Priorities. In addition, Major Budget Influencers, Budget Initiatives (Strategies) and Price of Government are identified.

Highlights of the *Budget Framework Phase* includes:

Major Budget Influencers. Business Services defines what might materially influence the budget, especially new or expanding influences, which may be positive or negative.

Early Outlook. Business Services produces an early outlook on the next budget, incorporating known major budget influencers.

Budget Priorities. The district identifies a relatively small number of high-level priorities that reflect the desired results of the community. These priorities form the basis for organizing the budgeting process. These are typically grouped by Strategic Plan Goal Areas, and serve as validation of the alignment of plan and community.

In addition, priorities related to allotment allocation and funding by functional category are determined.

Initial Enrollment Projections. During this period initial enrollment projections are developed, after the October enrollment count. These early enrollment projections are pending kindergarten

registration, school choice and magnet program changes. For information on the enrollment projection process refer to the Enrollment Projection Process section.

Budget Development Timeline Period

During this period Major Budget Influencers and Budget Initiatives are refined. A timeline of milestones and deliverables is published (see below), culminating in approval of a tentative and original budget. There are three distinct phases to the Budget Development Timeline Period:

- Budget Development Phase I
- Budget Development Phase II
- Millage Rate Phase

Budget Development Phase I

The ***Budget Development Phase I*** typically starts in January, approximately 6 months before the original budget is presented to the BOE. From January to March, Major Budget Influencers and Budget Priorities are refined. Other highlights of the *Budget Development Phase I* include:

Budget Initiatives (Strategies). Members of the Budget Committee make specific budget proposals. These proposals are evaluated on the basis of how likely they are to help achieve the Budget Priorities. Proposals that are recommended for funding are Budget Initiatives. These are typically grouped by Strategic Plan Goal Areas, serving as validation of the alignment of plan, community and district leadership.

Price of Government. Funding availability is determined and allocated to support Budget Priorities and Initiatives.

Allotments and Major Budget Assumptions. During this period allotment allocation methodology and major budget assumptions are reviewed, including funding by functional category.

General Assembly Session. The General Assembly meets in regular session starting on the second Monday in January and for no longer than 40 legislative (rather than calendar) days each year.

Initial QBE and Equalization Grant Funding. Preliminary state funding estimates are typically received in February.

Initial Local Digest. Preliminary local digest projection information is typically received in February.

State Budget Approval. The Governor typically signs the state budget in late April or early May.

Final Enrollment Projections. Enrollment projections are finalized, including the impacts of kindergarten registration, school choice and magnet program changes. For information on the enrollment projection process refer to the Enrollment Projection Process section.

Budget Timeline Presentation. In January, after the BOE has approved their meeting schedule for the upcoming calendar year, a budget timeline is presented which details budget milestones, key deliverables, required BOE actions, public meetings, public hearings, press releases, advertisements and notices.

Budget Primer Presentation. In March, a budget primer is presented to the BOE and community. This presentation highlights demographic, enrollment and funding trends for PCSD and its comparable districts.

Revenue and Allotment Presentation. In March, initial revenue and allotment projections are presented.

Budget Development Phase II

The *Budget Development Phase II* typically starts in April, approximately 3 months before the original budget is presented to the BOE. From April to June, the tentative and original budgets are finalized and presented to the BOE and community. Other highlights of *Budget Development Phase II* include:

Pre-Consolidation Digest. Received from the Tax Commissioner, the pre-consolidated digest is the final draft of the county tax digest.

Final Allotments. Position allotments are finalized, based on enrollment projections and budget assumptions related to position control.

Current Tax Digest and Five-Year History. Once the pre-consolidated digest is received, the Current Tax Digest and Five-Year History is produced, which provides an overview of digest and tax levy. (see Property Taxes and Values)

Two Public Meetings. In April and May, public meetings are held on the proposed budget.

Tentative and Original Budgets Approved. In May and June, the tentative and original budgets are presented and approved by the BOE, respectively.

Georgia Code requires a budget to be adopted on or before June 30th.

Millage Rate Phase

If the proposed millage rate exceeds the rollback rate (see Property Taxes and Values section), a press release is issued, and three public hearings are advertised and held. Other highlights of the *Millage Rate Phase* include:

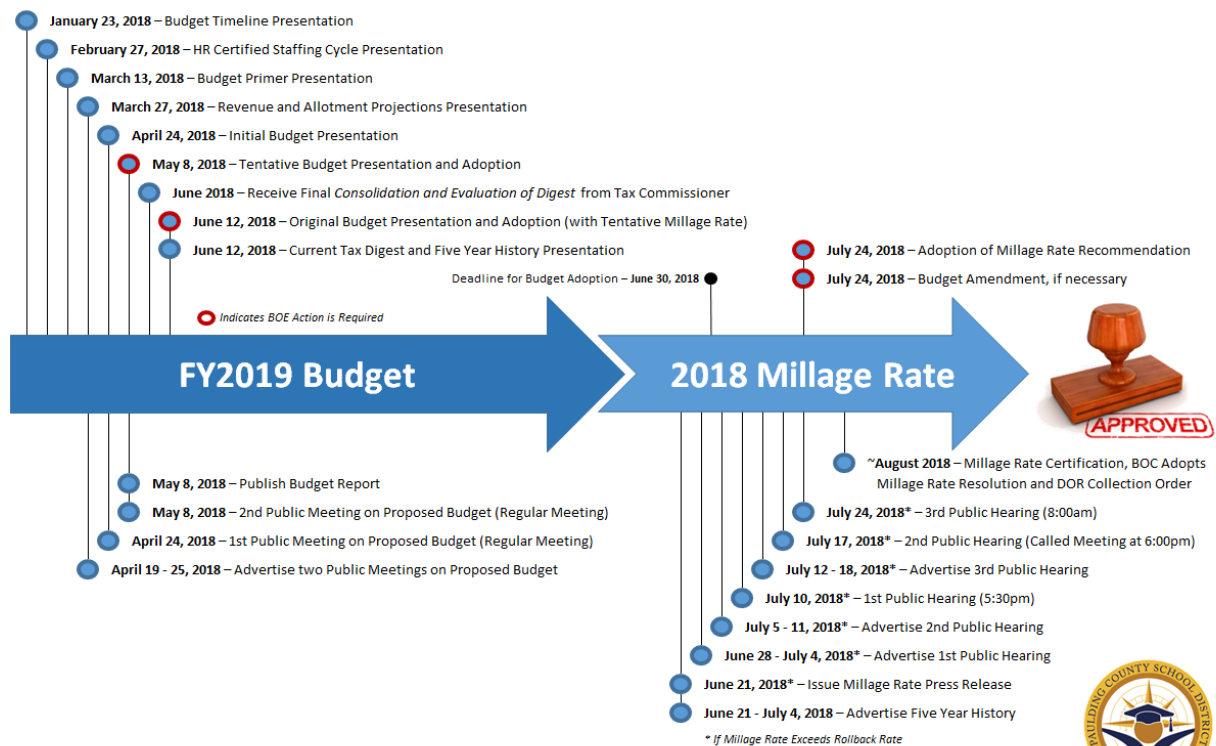
Current Tax Digest and Five-Year History. The current tax digest and five-year history is advertised. (see Property Taxes and Values)

Adoption of the Millage Rate. In July, the BOE adopts a millage rate recommendation. This recommended rate is delivered to the Paulding County Board of Commissioners (BOC), the tax levying authority in Paulding County.

Millage Rate Finalized. By August, the digest is certified and consolidated, the BOC adopts a millage rate resolution and the Georgia Department of Revenue issues collection orders to the Paulding County Tax Commissioner.

Budget Development Timeline

FY2019 Budget Milestones



FY2019 Public Meetings and Hearings, Press Releases, Advertisements and Notices

In addition, PCSD maintains a detailed Budget Development Calendar (see Supplemental Section).



Benchmarking

The district utilizes several benchmarking techniques, including but not limited to:

Comparable

Comparing current processes and key performance indicators (KPIs) against comparable school districts.

The processes or KPI's observed will often dictate the comparable. For example, revenues are compared against districts with a similar size, economy and /or geographical region. PCSD is the 13th largest school system in Georgia. Districts with a rank of 11, 12, 14 and 15 are often averaged together as one "comp." Variances to these comparable districts are then analyzed. The example below examines revenue from FY2017 (the most recent data available from the DOE).

School District	FTE	Rank	FTE %	Local Revenue per FTE	%	State Revenue per FTE	%	Federal Revenue per FTE	%	Total Revenue per FTE	Total %	Local Revenue per FTE	State Revenue per FTE	Federal Revenue per FTE	Total Revenue per FTE
Paulding County Allocation	29,154	13	1.7%	\$ 2,502	1.1%	\$ 5,994	2.0%	\$ 343	0.9%	\$ 8,839	1.6%	13	134	62	170
				28.3%		67.8%		3.9%		100.0%					153
Hall County	28,008	15	1.6%	\$ 3,166	1.3%	\$ 4,963	1.6%	\$ 517	1.3%	\$ 8,646	1.5%	15	90	139	146
Douglas County	26,537	17	1.6%	\$ 2,894	1.1%	\$ 5,618	1.7%	\$ 551	1.4%	\$ 9,063	1.5%	17	104	93	140
Bartow County	13,524	26	0.8%	\$ 3,406	0.7%	\$ 5,362	0.8%	\$ 572	1.2%	\$ 9,340	0.8%	26	73	107	136
Carroll County	14,484	24	0.8%	\$ 2,504	0.5%	\$ 6,026	1.0%	\$ 626	1.5%	\$ 9,156	0.8%	24	133	58	124
Richmond County	30,039	12	1.8%	\$ 3,147	1.4%	\$ 4,928	1.7%	\$ 878	4.3%	\$ 8,954	1.6%	12	92	141	69
Houston County	28,212	14	1.7%	\$ 2,908	1.2%	\$ 5,831	1.9%	\$ 489	2.2%	\$ 9,228	1.6%	14	103	76	150
Muscogee County	30,792	11	1.8%	\$ 3,643	1.7%	\$ 4,968	1.8%	\$ 812	4.0%	\$ 9,423	1.8%	11	66	138	79
Average	24,514	-	1.4%	\$ 3,096	1.1%	\$ 5,385	1.5%	\$ 635	2.5%	\$ 9,116	1.4%				
Variance to PCSD				\$ 594		\$ (609)		\$ 292		\$ 277					
% Variance to PCSD				23.7%		-10.2%		85.1%		3.1%					
State Totals	1,714,366	-	100.0%	\$ 3,919		\$ 5,080		\$ 626		\$ 9,626					
Allocation				40.7%		52.8%		6.5%		100.0%					
Variance to PCSD				\$ 1,418		\$ (914)		\$ 283		\$ 787					
% Variance to PCSD				56.7%		-15.2%		82.4%		8.9%					
Others:															
Cobb County	115,086	2	6.7%	\$ 4,277	13.1%	\$ 4,479	10.5%	\$ 486	9.0%	\$ 9,242		2	41	169	151
Polk County	7,582	48	0.4%	\$ 2,189	0.4%	\$ 6,198	1.0%	\$ 595	0.7%	\$ 8,982		48	152	49	131
Haralson County	3,288	95	0.2%	\$ 2,887	0.3%	\$ 7,084	0.5%	\$ 676	0.4%	\$ 10,648		95	105	13	109
Coweta County	22,164	19	1.3%	\$ 3,927	2.3%	\$ 4,621	2.1%	\$ 436	1.6%	\$ 8,983		19	54	162	155

Business Process Improvement (BPI)

Seeks to improve specific processes by eliminating waste, redundancy, and other inefficiencies - by mapping out current processes, identifying inefficiencies, redesigning the processes and benchmarking against key performance indicators (KPIs). Third-party sources are specific to the process but include BusinessPLUS ERP system processes.

Salary Study

Used to define a fair and competitive salary structure for employees, in order to recruit and retain the most highly-qualified individuals possible. Third-party sources, in addition to commissioned studies, include the annual Metro RESA Teacher and Non-Teaching Salary Surveys.

Staffing Study

Review staffing structure, workload, performance measures and those of comparable governments to assess appropriate staffing needs. Initial actions may consist of an overall review of organizational structure, positions and respective responsibilities.

Best Practice Benchmarking

Comparing current processes and key performance indicators (KPIs) against the best practices of other organizations in order to improve operational efficiency and effectiveness. The District utilizes various benchmarking methods. For example, Hanover K-12 Research and EAB Strategic Research KPIs for District Operation.

FY2019 Budgeting for Outcomes

Major Budget Influencers (Business Services):

- Dramatic increases in benefit costs
- Austerity reductions
- Equalization grant
- Millage rollback
- Custodial services outsourcing

Budget Priorities (BOE, Community and District Leadership):

Grouped by Strategic Plan Goal Areas, which serves as validation of the alignment of plan and community.

Student Success for All

- Improve student achievement
- Improve literacy and curricular support
- Improve classroom management

Cultivating and Retaining Quality Professionals

- Recruit and retain highly-qualified individuals
- Increase professional learning opportunities

Organizational Excellence

- Improve student and staff safety
- Begin development of long-range facilities strategies
- Increase technology support
- Improve diversity and engagement

Communication and Engagement

- Improve prevention and intervention

Budget Initiatives (Strategies) (District Leadership):

Grouped by Strategic Plan Goal Areas, which serves as validation of the alignment of plan, community and district leadership.

Student Success for All

- ✓ Math Adoption
- ✓ Capturing Kid's Hearts Initiative
- ✓ Various Literacy Initiatives
- ✓ Achieve3000 (Licenses & Technology)

Cultivating and Retaining Quality Professionals

- ✓ 2% Compensation Adjustment
- ✓ Full Step Increase
- ✓ Benefit Increase
- ✓ Increase KSU iTeach Collaboration
- ✓ Increase Professional Learning
- ✓ High Demand Jobs Program
- ✓ ICEL Literacy Leadership Support
- ✓ Adjust Paraprofessional Pay Scales
- ✓ Adjust Nursing Pay Scales

Organizational Excellence

- ✓ \$1 million in Safety Initiatives
- ✓ Long Range Facilities Planning & Support
- ✓ Allotments to Maintain Current Teacher-Student Ratios
- ✓ Increase in School Supplies (Local)
- ✓ Band Equipment (SPLOST V)
- ✓ Increase Technology Budget
- ✓ Bus Purchases (32)

Communication and Engagement

- ✓ Coordinator of Prevention and Intervention

Price of Government (Business Services):

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	School Nutrition Program	Total Governmental Fund Types
<u>Estimated Revenues:</u>						
Local Taxes	\$ 85,245,000		\$ 16,759,918	\$ 20,000		\$ 102,024,918
Local Sources	1,762,995	\$ 4,633,380	100,000		\$ 4,760,663	11,257,038
State Sources	190,413,252		6,586,516		334,956	197,334,724
Federal Sources		9,830,317			8,429,737	18,260,054
Transfers from Other Funds	475,000		2,965,592	8,230,200	763,282	12,434,074
Total Estimated Revenues	\$ 277,896,247	\$ 14,463,697	\$ 26,412,026	\$ 8,250,200	\$ 14,288,638	\$ 341,310,808

Communication and Engagement


PCSD uses a variety of methods to engage and inform the community. Approximately seven public presentations are made on the proposed budget and are available online. In addition, two public meetings are held specifically for the budget and, if the millage rate is not rolled back, three public hearings are held concerning the proposed rate.

In addition, the following methods are used to communicate and engage relevant stakeholders concerning the budget:

- The District maintains an online budget feedback link on its homepage.
- Stakeholder groups, including but not limited to:
 - Quarterly Stakeholder's Meeting
 - Teacher Advisory Group
 - Principal Advisory Group
 - Student Impact
- Press releases
- Advertisements and notifications

FY2019 Budget Overview Flyer

PCSD produces two Budget Overview Flyers – for the Tentative and Original Budgets. The Original Budget version of the flyer is illustrated on the following two pages.



PAULDING COUNTY SCHOOL DISTRICT


FY2019 BUDGET OVERVIEW

Engage. Inspire. Prepare.

PCSD's Strategic Plan provides a framework and sets the tone for creating a dynamic culture, where students are engaged, inspired and prepared for their future. 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 can thrive.

INTEGRITY. Results of the most recent financial audit were outstanding, and the District received Georgia Department of Audits and Accounts' *Excellence in Financial Reporting Award*.

STEWARDSHIP. PCSD recently received a 4-Star *Financial Efficiency Rating*, which measures a district's per-pupil spending in relation to the academic achievements of its students. Only 12 of 180 districts or 7% scored better than PCSD.



The Class of 2018 – From left, Abby Katta (PHS), Abby White (HHS), Odahia Carrasco (PCHS), Benjamin Pollard (NPHS), and Jhane Jones (SPHS).

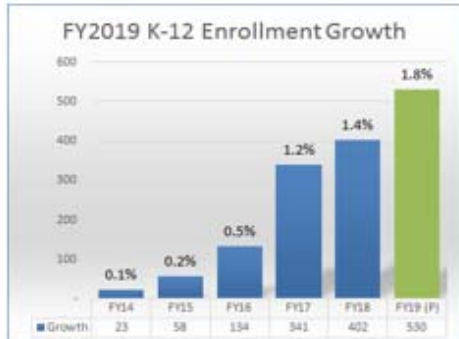
Every year the Paulding County School District (PCSD) develops and adopts a budget for the next fiscal year. This report is designed to inform parents, students, staff and stakeholders about the key metrics involved in developing our budget and highlights for upcoming year.

FY2019 Budget Highlights

Enrollment Highlights: Growth Returns

PCSD is projected to educate 29,739 students in FY2019 (school year 2018-2019), an increase of 530 students or 1.8%. Over the last 10 years the District has grown by 1,958 students.

While a long way from the 13,800 students added during the preceding decade, plans are well underway to address the return of enrollment growth. To project enrollment PCSD utilizes census, state and local data, such as population growth, student promotion, birth rate, certificates of occupancy and building permits issued. For example, in 2017 1,503 building permits were issued in Paulding County, compared to only 200 in 2010, an increase of 650%. 53% of 2017 building permits were in the North Paulding High School area.



Fiscal Year	Growth	Percentage
FY14	23	0.1%
FY15	58	0.2%
FY16	134	0.5%
FY17	341	1.2%
FY18	402	1.4%
FY19 (P)	530	1.8%

Budget Initiatives: Connecting the Budget to our Strategic Plan

Strategic Plan: Goal Areas	
Student Success for All	
✓ Math Adoption	✓ Literacy Initiatives
✓ Capturing Kids' Hearts Initiative	✓ Achieve3000 (Courses & Technology)
Cultivating and Retaining Quality Professionals	
✓ 2% Compensation Adjustment	✓ High Demand Job Program
✓ Step Increase	✓ CDE Literacy Leadership Support
✓ Benefit Increase	✓ Adjust Professional Pay Scales
✓ Increase K12/Teacher Collaboration	✓ Adjust Nursing Pay Scales
✓ Increase Professional Learning	
Organizational Excellence	
✓ \$1 million in Safety Initiatives	✓ Increase in School Supplies (Local)
✓ Long Range Facilities Planning & Support	✓ Band Equipment (SPUSD V)
✓ Allotments to Maintain Current Teacher-Student Ratio	✓ Increase Technology Budget
	✓ Bus Purchases (32)
Communication and Engagement	
✓ Coordinator of Prevention and Intervention	

In April 2017, the PCSD Board of Education adopted the 2017-2022 Strategic Plan. Goal Areas are an important part of the Strategic Plan. Performance objectives, supported by FY2019 Budget Initiatives, and Goal Areas represent an important cause and effect relationship with each other. Using this approach, an alignment between departments and schools is established, resulting in an effective implementation of the PCSD Strategic Plan.

Demographics and Statistics

Paulding County

- 1.5% State Population
- 1.3% Housing Units
- 10% More Persons per Household (Age 5-18)
- 3% Commercial / Industrial Land Use

PCSD

- 19 Elementary Schools
- 9 Middle Schools
- 5 High Schools
- Alternative Education
- College & Career Academy (Opening FY2020)
- 3,437 Employees
- 2,268 Instructional (66%)

PCSD Rank out of 180 School Districts in GA

- 13th in Enrollment
- 133rd in Local Revenue \$41 million deficit, compared to the statewide average
- 61st in State Revenue
- 152nd in Total Revenue *Per Pupil, GaDOE FY2017

PCSD Funding Sources

- 28% Local (41% Average)
- 68% State (53% Average)
- 4% Federal *GaDOE FY2017

\$341.5m FY2019 Budget All Funds

- General Fund (82%)
- Special Revenue (4%)
- Capital Projects (7%)
- Debt Service (2%)
- School Nutrition (5%)



The vision of the Paulding County School District is to prepare ALL students for success today and tomorrow.

General Fund Revenue Highlights: State Removes Austerity Cuts

The General Fund accounts for around 82% of all District spending and is the main operating fund for the school district. Projected revenues for FY2019 total \$276.3 million, an increase of \$18.9 million or 7.3%.

For the first time in 17 years the State of Georgia will utilize the Quality Basic Education (QBE) Act formula without austerity reductions, which have reduced PCSD funding by over \$148 million. Unfortunately, even the full formula does not reflect the actual, inflation-adjusted cost to educate a child.

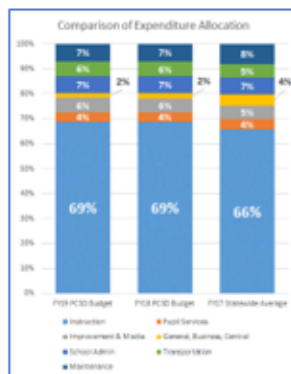
	FY2018	FY2019	Change	%
QBE Funding, net	\$ 153.7	\$ 160.2	\$ 6.5	4.2%
Austerity Reduction	(3.0)	-	3.0	-100.0%
Equalization Grant	27.4	29.0	1.7	6.1%
Local Taxes	77.8	85.2	7.4	9.5%
Other Local Sources	1.5	1.8	0.3	16.8%
Total GF Revenue	\$ 257.4	\$ 276.3	\$ 18.9	7.3%

*Excludes Non-QBE Grants and Transfers to Other Funds (Includes FY18 Mid-term Adj.)

As a low wealth school district, the product of a limited commercial / industrial tax base and more students per household than statewide averages, PCSD will receive \$29.0 million of Equalization Grant funding in FY2019 (the third highest recipient in the State). QBE funding is set to increase \$6.5 million, primarily due to an increase in QBE funding for the Teacher's Retirement System (TRS). Local taxes are projected to increase \$7.4 million, with an improving tax digest and a millage rate of 18.879. The District continues to overcome the Great Recession and has maintained essentially the same millage rate throughout the recovery, reducing the tax burden by \$21 million from 2009 – 2017.

General Fund Expenditure Highlights: Safety and Instruction

The District will continue to focus on safety and instruction in FY2019, including over \$1 million in safety-related initiatives. PCSD allocates more of its resources to instruction than statewide averages, while central office type expenditures are half the size of the average district. Projected expenditures for FY2019 total \$276.3 million, an increase of \$18.9 million or 7.3%.



87% of the budget is spent on salaries, benefits and outsourced custodial services. The budget contains a 2% across-the-board pay raise and full step increase. It also addresses paraprofessional and nursing pay scales, in addition to other high demand jobs. Teachers Retirement System (TRS) and other benefits-related expenditures are increasing 13.7% in FY2019. The remaining 13% of the General Fund budget covers all other operating expenditures. As the District recovers from the Great Recession it has been able to focus more resources on areas like technology and textbooks (hardcopy and digital), increasing expenditures since FY2013 by 129% and 225%, respectively. In addition, PCSD has been able to purchase new buses to address a rapidly aging fleet. The FY2019 budget funds the purchase of 32 buses.

Please visit our website for more information and sources for the information presented in this report. Go to www.paulding.k12.ga.us, Find It Fast and FY2019 Budget/Millage Rate Information. Please click on the "Budget Ideas" button on our website to provide feedback on the budget.

BASED ON THE ORIGINAL BUDGET PRESENTATION ON JUNE 12, 2018

Fund Descriptions and Structure

FUND FINANCIAL STATEMENTS

Fund financial statements, which are used as the reporting basis for the Budget Book, provide detailed information about the School District's major funds. The School District uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the School District's most significant funds. The School District's major governmental funds are the general fund, the capital projects fund, and the debt service fund.

Governmental Funds: Most of the School District's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in future periods. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash.

The School District reports the following appropriated major governmental funds:

- The **General Fund** is the School District's primary operating fund. It accounts for and reports all financial resources not accounted for and reported in another fund. All departments operate within the General Fund.
 - The **Special Revenue Fund** accounts for resources that are legally restricted for specific purposes. Although reported within the General Fund for audited financial reporting, the Special Revenue Fund is presented separately for budget appropriation and internal reporting purposes.
- The **Capital Projects Fund** accounts for and reports financial resources including Education Special Purpose Local Option Sales Tax (E-SPLOST), bond proceeds and grants from the Georgia State Financing and Investment Commission that are restricted, committed or assigned for capital outlay expenditures, including the acquisition or construction of capital facilities and other capital assets.
- The **Debt Service Fund** accounts for and reports financial resources that are restricted, committed or assigned including taxes (property and sales) legally restricted for the payment of general long-term principal and interest and paying agent's fees.

Fiduciary Funds: The School District is the trustee, or fiduciary, for assets that belong to others, such as school clubs and organizations within the school activity accounts. The School District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. Fiduciary Funds are not appropriated in the budget.

The School District reports the following fiduciary fund type:

- **Agency Funds** are used to report resources held by the School District in a purely custodial capacity (assets equal liabilities) and do not involve measurement to results of operations.

Paulding County School District
Fiscal Year Budget

2019

Funds Subject to Appropriations

The following funds are subject to appropriations. Special Revenue Funds (including School Nutrition Program) are reported within the General Fund for audited financial reporting but are presented separately for budget appropriation and internal reporting purposes.

Original Budget Presentation						
Paulding County School District						
July 1, 2018 through June 30, 2019						
The budget will be considered for final adoption by the Board of Education at 6:15 PM EST, June 12, 2018 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	\$ 85,245,000		\$16,759,918	\$ 20,000		\$ 102,024,918
Local Sources	1,762,995	\$ 4,633,380	100,000		\$ 4,760,663	11,257,038
State Sources	190,413,252		6,586,516		334,956	197,334,724
Federal Sources		9,830,317			8,429,737	18,260,054
Transfers from Other Funds	475,000		2,965,592	8,230,200	763,282	12,434,074
Total Estimated Revenues	\$ 277,896,247	\$ 14,463,697	\$ 26,412,026	\$ 8,250,200	\$ 14,288,638	\$ 341,310,808
<u>Estimated Expenditures:</u>						
Instruction	\$ 191,141,015	\$ 8,271,003				\$ 199,412,018
Pupil Services	10,516,144	1,627,679				12,143,823
Improvement of Instructional Services	10,595,466	361,101				10,956,567
Instructional Staff Training	898,387	1,488,994				2,387,381
Educational Media Services	4,892,682	-				4,892,682
Grant/Program Administration		319,290				319,290
General Administration	1,321,111	87,509				1,408,620
School Administration	18,753,084	-				18,753,084
Business Services	1,543,159	-				1,543,159
Maintenance	19,393,731	-				19,393,731
Transportation	16,090,773	1,052,394				17,143,167
Central Support Services	2,536,864	4,560				2,541,424
School Nutrition Program		-			\$ 14,635,949	14,635,949
Community Services	-	-				-
Other Support Services	213,831	50,000				263,831
Facilities Acquisition / Construction	-	-	\$ 13,935,063			13,935,063
Other Outlays	2,973,092	-	8,697,700		763,282	12,434,074
Debt Service		-		\$ 8,227,700		8,227,700
Local School Activity and Other		1,138,631				1,138,631
Total Estimated Expenditures	\$ 280,869,339	\$ 14,401,159	\$ 22,632,763	\$ 8,227,700	\$ 15,399,231	\$ 341,530,192
Estimated Fund Balance (July 1, 2018)	41,721,000	3,209,000	12,969,000	92,000	5,481,000	63,472,000
Estimated Fund Balance (June 30, 2019)	\$ 38,747,908	\$ 3,271,538	\$ 16,748,263	\$ 114,500	\$ 4,370,407	\$ 63,252,616
* No Proprietary Funds exist						
** Annual budgets are not adopted for Fiduciary Funds						

Organizational Structure

Paulding County Board of Education

The Paulding County School District (PCSD) is governed by an elected seven-member Board of Education (Board) which selects the Superintendent of Schools. The seven-member Board, elected for four-year terms, includes six post positions and an at-large position. Elected annually by the Board, the Chair and Vice Chair facilitate Board business and meetings. The primary duties of the Board include selecting a Superintendent, enacting Board policies and approving the annual budget. The Superintendent and District Staff enforce the District's strategic mission and board policies to ensure that each student has an equal opportunity for a quality education.

Paulding County Board of Education



Mr. Nicholas Chester
District 2 (Board Chair)



Ms. Kim Cobb
District 3 (Vice Chair)



Ms. Theresa Lyons
District 1



Mr. Glen Albright
District 4



Mr. Sammy McClure
District 5



Mr. Kim Curl
District 6



Mr. Jeff Fuller
At-Large



Dr. Brian Otott
Superintendent

District Leadership and Organizational Chart

Superintendent

Dr. Brian Otott is the Superintendent of the Paulding County School District. Dr. Otott has served his entire educational career here in Paulding County.



Prior to being named Superintendent, Dr. Otott was serving as the school district’s Associate Superintendent, overseeing the day-to-day operational departments, including transportation, school nutrition, central registration, and elementary through high school operations. He has also served as the Executive Director of Elementary Schools and Assistant Superintendent.

Before his work at the central office, Dr. Otott worked in a variety of roles at the Paulding County School District, including classroom teaching to principalships of three of the district’s schools. He was the inaugural principal of three new Paulding County schools where he successfully navigated the logistical challenges of housing students on multiple campuses while facilities were being completed.

Dr. Otott is active in the Paulding County community. He has served a variety of organizations on their Board of Directors, including the Rotary Club of Dallas.

Dr. Otott is a graduate of the University of West Georgia. He is married with two children.

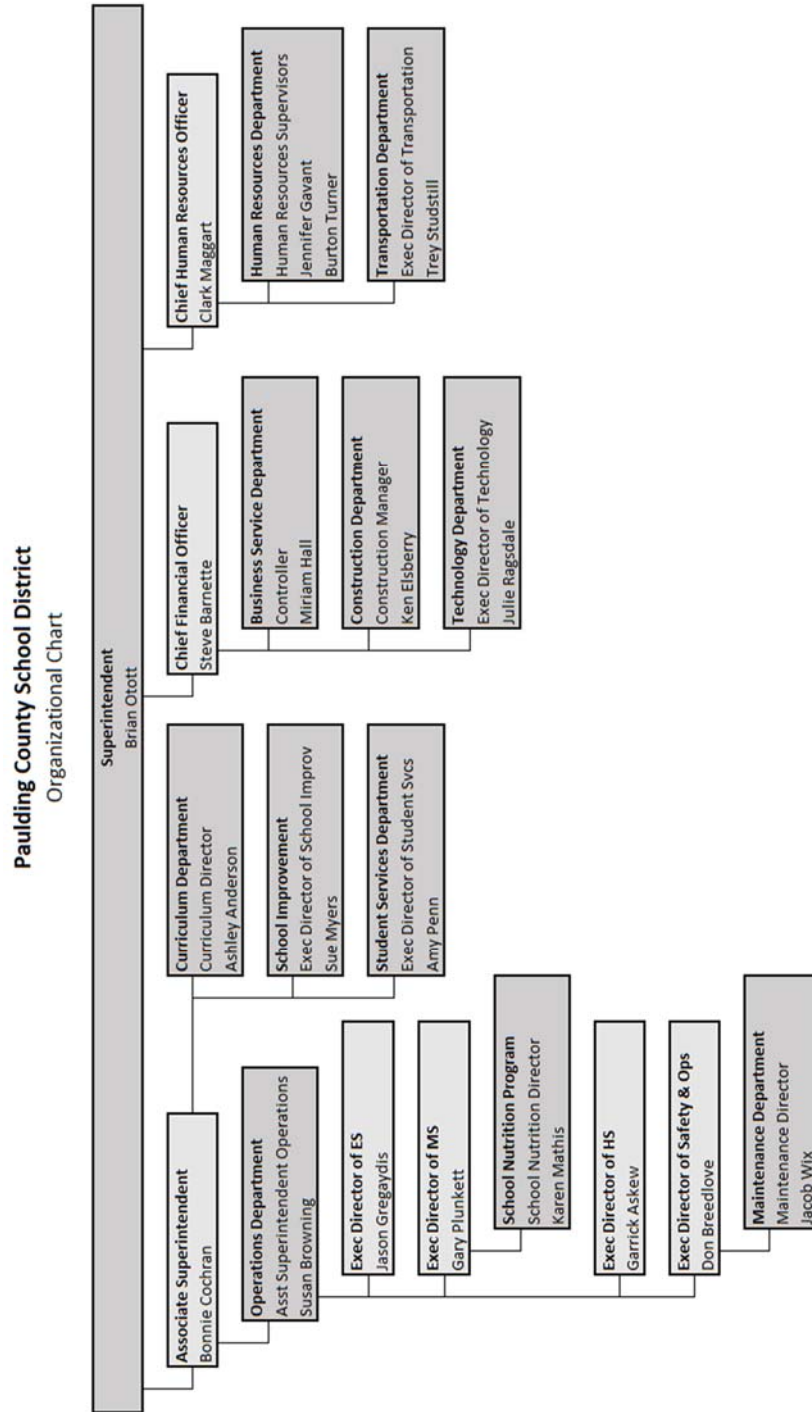
The Superintendent has the following leadership direct reports:

- Associate Superintendent..... Bonnie Cochran
- Chief Financial Officer..... Steve Barnette
- Chief Human Resources Officer..... Clark Maggart

Office of Superintendent

- Executive Assistant Michele Taylor

Organizational Chart



Associate Superintendent



Dr. Bonnie Cochran has served the District for 31 years as teacher, Principal, Curriculum Director, Executive Director for Elementary Schools, and Assistant Superintendent. She received her undergraduate, Masters, and Specialists degrees from the University of West Georgia. In 2008, Dr. Cochran graduated from the University of Alabama with a Doctorate of Education in Educational Leadership, Policy, and Technology Studies.

The Associate Superintendent has the following leadership direct reports:

Operations Department

- Assistant Superintendent Operations..... Dr. Susan Browning
 - Executive Director of Elementary Operations..... Dr. Jason Gregaydis
 - Executive Director of Middle School Operations..... Gary Plunkett
 - School Nutrition Program..... Karen Mathis
 - Executive Director of High School Operations..... Dr. Garrick Askew
 - Executive Director of Safety and Operations..... Don Breedlove
 - Maintenance Department
- Maintenance Director..... Jacob Wix

Curriculum Department

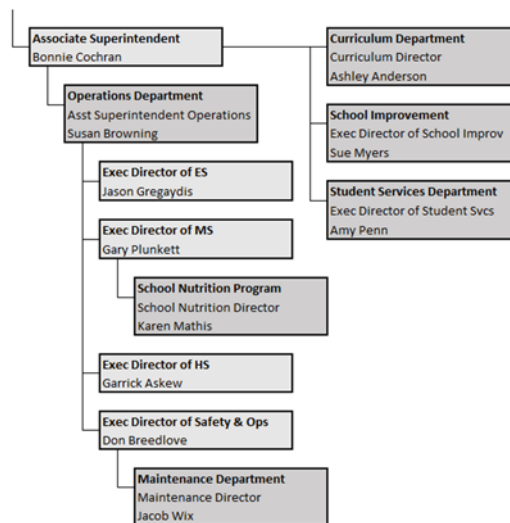
- Curriculum Director..... Ashley Anderson

School Improvement

- Executive Director of School Improvement..... Dr. Sue Myers

Student Services Department

- Executive Director of Student Services..... Amy Penn



Chief Financial Officer



Mr. Steve Barnette has worked in accounting and finance for 29 years, serving as Corporate Controller, Chief Operating Officer, Senior Vice President and Principal and Chief Financial Officer. He has worked in education for 7 years as a Director of Accounting Services and as Chief Financial Officer. He received his undergraduate and master's degree, in Finance and Business Administration, from Kennesaw State University.

The Chief Financial Officer has the following leadership direct reports:

Business Services Department

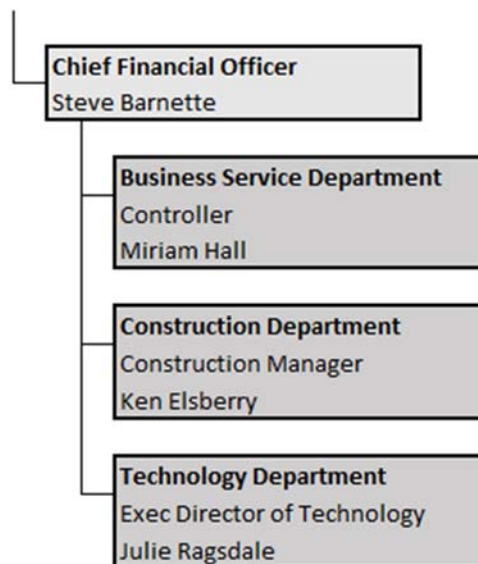
- Controller..... Miriam Hall
 - Payroll Manager..... Marie Capes
 - Business Services Coordinator..... Brett Cave
- Budget Coordinator..... Cole Crowder
- Procurement Director..... Stephen Cochran

Construction Department

- Construction Manager..... Ken Elsberry

Technology Department

- Executive Director of Technology..... Julie Ragsdale



Chief Human Resources Officer



Mr. Clark Maggart has worked in education 33 years, including 12 years with Paulding County School District. He has served as a teacher, assistant Principal, Associate Principal, Principal, Director of Policy and Planning, Executive Director of Middle Schools and Chief Human Resources Officer. Mr. Maggart graduated from Carson Newman College and University of West Georgia with a Bachelor of Arts degree in History and Education, Master of Education in Secondary Education and a Specialist in Education degree in Leadership.

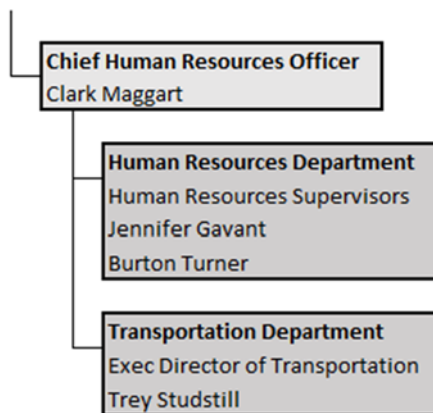
The Chief Human Resources Officer has the following leadership direct reports:

Human Resources Department

- Human Resource Supervisor..... Jennifer Gavant
- Human Resource Supervisor..... Burton Turner

Transportation Department

- Executive Director of Transportation..... Trey Studstill



(PCSD Local School Administration can be found in the Supplemental Section)

Accounting Structure

Functions¹³

Functions describe the activity for which a service or material is acquired. Functions are classified into five broad areas: Instruction, Support Services, Operation of Non-Instructional Services, Facilities Acquisition and Construction, and Other Outlays. Functions are further broken down into sub-functions and areas of responsibility.

INSTRUCTION (1000)

Instruction includes activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process. Note: Counselors and Technology Specialists funded through QBE are allowable charges to this function for expenditure control purposes.

PUPIL SERVICES (2210)

Activities designed to assess and improve the well-being of students and to supplement the teaching process. Activities include guidance, counseling, testing, attendance, social work, health services, etc. Also include supplemental payments for additional duties such as coaching or supervising extracurricular activities.

IMPROVEMENT OF INSTRUCTIONAL SERVICES (2210)

Technical and logistical support activities designed to aid teachers in developing the curriculum, preparing and using special curriculum materials, and understanding the various techniques that stimulate and motivate students. These services facilitate, sustain, and enhance instruction techniques. Includes costs associated with technology personnel (Technology Specialists), contracted support services, systems planning and analysis, systems application development, network support services, and other technology-related costs that relate to the support of instructional activities. Effective FY 2018 – All Instructional Staff Training (professional development) costs will be reported using Function 2213. Training and professional development for other, non-instructional employees should be reported in their respective functions.

¹³ Georgia DOE Chart of Accounts, 11/1/2018

INSTRUCTIONAL STAFF TRAINING (2213)

Activities associated with the professional development and training of instructional personnel. These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of instructional personnel. Training that supports the use of technology for instruction should be included in this code. The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should be captured in this function code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors. It should be noted that the salary of a teacher who is attending training would still be reported in function 1000.

EDUCATIONAL MEDIA SERVICES (2220)

Activities concerned with directing, managing and operating educational media centers. Included are school libraries, audio-visual services and educational television.

FEDERAL GRANT ADMINISTRATION (2230)

Activities concerned with the demands of Federal Programs grant management. Federal Indirect Cost Charges should continue to be charged to 2300-880.

GENERAL ADMINISTRATION (2300)

Activities concerned with establishing and administering policy for operating the LUA. These include the activities of the members of the Board of Education. Local activities in interpretation of the laws and statutes and general liability situations are charged here, as are the activities of external auditors. Also recorded here are activities performed by the superintendent, administrative support personnel and deputy, associate, or assistant superintendent having overall administrative responsibility.

SCHOOL ADMINISTRATION (2400)

Activities concerned with overall administrative responsibility for school operations. Included are activities of principals, assistant principals, full time department chairpersons and clerical staff.

SUPPORT SERVICES – BUSINESS (2500)

Activities concerned with the fiscal operation of the LUA, including budgeting, financial and property accounting, payroll, inventory control, internal auditing and managing funds. Also included are purchasing, warehouse and distribution operations, and printing, publishing and duplicating operations.

MAINTENANCE AND OPERATION OF PLANT SERVICES (2600)

Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. This includes

the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools. Property insurance expenditures are recorded in this function.

STUDENT TRANSPORTATION SERVICE (2700)

Activities concerned with the conveyance of students to and from school and trips to school activities. These activities include supervision of student transportation, vehicle operation, servicing and maintenance, bus monitoring and traffic direction. Transportation insurance expenditures are charged to this function.

SUPPORT SERVICES – CENTRAL (2800)

Central Office activities other than general administration and business services. Included are personnel services, data processing services, strategic planning including research, development and evaluation on a system-wide basis; and public relations activities, such as writing, editing and other preparation necessary to disseminate information to students, staff and the general public.

OTHER SUPPORT SERVICES (2900)

All other support services not properly classified elsewhere in the 2000 series.

SCHOOL NUTRITION PROGRAM (3100)

Activities concerned with providing food to students and staff in a school or LUA. This service area includes the preparation and serving of regular and incidental meals or snacks in connection with school activities and delivery of food. Activities should be recorded in Fund 600 (School Nutrition Program) except when paid by federal funds from fund 100 on behalf of the food service operation due to a shortage of funds or by special arrangement.

ENTERPRISE OPERATIONS (3200)

Activities that are financed and operated in a manner similar to private business enterprises - where the intent is to recover costs through user charges. Examples: LUA operated bookstore, cannery or freezer plant operation, stadium operation, etc.

COMMUNITY SERVICES OPERATIONS (3300)

Activities concerned with providing community services to students, staff or other community participants. Examples of this function would be the operation of a community swimming pool, a recreation program for the elderly, a child care center for working mothers, etc.

FACILITIES ACQUISITION AND CONSTRUCTION SERVICES (4000)

Activities concerned with the acquisition of land and buildings; renovating buildings; the construction of buildings and additions to buildings, initial installation or extension of service systems and other build-in equipment; and improvements to sites.

OTHER OUTLAYS (5000)

Outlays which cannot be properly classified as expenditures but require budgetary or accounting control. Transfers to other funds are recorded as 5000-930.

DEBT SERVICE (5100)

Outlays to retire the long-term debt (obligations in excess of one year) of the LUA. Included are payments of principal, interest and paying agents' fees. Interest on current loans (repayable within one year) is charged to function 2500.

Objects¹⁴

Objects are used to describe the service or commodity obtained as the result of a specific expenditure. There are nine major object categories which may be further subdivided.

- 100 Personnel Services (Salaries)
- 200 Personnel Services (Employer Benefit Costs)
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects
- 900 Other Uses

A complete list of Objects may be found at:

http://archives.doe.k12.ga.us/fbo_financial.aspx?PageReq=FBOFinRevCOAB&codetype=5&fy=23

¹⁴ Georgia DOE Chart of Accounts, 11/1/2018

Measurement Basis of Accounting and Budgeting

Basis of Budgeting

All Governmental Funds use the modified accrual basis of accounting. The District's Basis of Budgeting and Accounting are the same.

Revenues are recognized when susceptible to accrual (i.e. when they are "measurable and available"). The revenue budget should include all revenues anticipated within the fund in a given fiscal year, and generally they are segregated by source (e.g., property taxes, Quality Basic Education Act revenues). In addition to revenues, the category "other financing sources" also may be used. Generally, this category describes financial resources that are nonrevenue receipts, but are treated as revenue to an individual fund within the LUA. Included in this classification are proceeds from the sale of bonds, sale (or compensation for the loss) of fixed assets, and interfund operating transfers in. The available fund balance at the beginning of the fiscal year, which may be spent in the subsequent year's budget, is also considered a financial resource for budget purposes.

Revenues are recognized when the revenue source is considered measurable and available. Measurable meaning the amount of revenue can be determined and available meaning that the revenue has been collected or will be collected soon enough after the end of the year (typically within 60 days) to pay liabilities outstanding at year end.

Generally, expenditure budgets are considerably more detailed than revenue budgets. Governmental expenditures are classified in several ways.

PCSD Board Policy DB: Planning, Programming, Budgeting System

The Board of Education will adopt the non-appropriated budget at the aggregate level as its legal level of control (by fund type – i.e. governmental fund type).

The Board will continue to prepare and present the annual budget by fund type, fund, function and object for management control; however, the level of control will be set at the aggregate level.

Annual budgets are adopted for all funds except trust and agency funds.

The Board of Education must approve the annual budget as required by Georgia law and the Georgia Board of Education. The Superintendent, as Treasurer of the Board of Education, is authorized and directed to spend funds of the Board in accordance with this policy and other approved policies and procedures.

The Superintendent is authorized by the Board to approve adjustments of less than ten (10) percent of the amount budgeted for expenditures in any budget function for any fund. The Superintendent will report to the Board concerning such adjustments not later than the next regular meeting of the Board. If at any time during the budget year expenditure of funds in any budget function for any fund is anticipated to exceed by ten (10) percent or more the amount budgeted for that function in the Board-approved budget, the Superintendent is directed to request the additional anticipated expenditures.

Under no circumstances is the Superintendent or other staff authorized to spend funds that exceed the total budget as approved by the Board of Education.

An important aspect of expenditure budgets are the legal level of budgetary control. This is the level which may not be over expended without the school board's approval. PCSD Board Policy DB (Planning, Programming, Budgeting System) governs this level of control.

In addition to expenditures, the category "other financing uses" may be used. This category is reported similarly to "other financing sources" and includes transactions that reduce equity in an individual fund but do not reduce the total equity of the LUA.

Expenditures are recognized when:

- the transaction is measurable (i.e., the LUA can determine the amount of the expenditure, usually once the invoice is received); and
- the liability has been incurred (i.e., the goods or services have been received); or
- the liability has or will be liquidated from current revenues (i.e., the LUA pays the invoice in the current year or shortly thereafter).

Basis of Accounting¹⁵

The basis of accounting determines when transactions are reported on the financial statements. The government-wide and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the School District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, sales taxes, grants and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from sales taxes is recognized in the fiscal year in which the underlying transaction (sale) takes place. Revenue from grants and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

The School District uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The School District considers all revenues reported in the governmental funds to be available if they are collected within sixty days after year-end. The School District considers all intergovernmental revenues to be available if they are collected within 120 days after year-end. Property taxes, sales taxes and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-

¹⁵ Annual Financial Report, Basic Financial Statements Note 2

term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term liabilities and acquisitions under capital leases are reported as other financing sources.

The School District funds certain programs by a combination of specific cost-reimbursement grants, categorical grants and general revenues. Thus, when program costs are incurred, there are both restricted and unrestricted net assets available to finance the program. It is the School District's policy to first apply grant resources to such programs, followed by cost-reimbursement grants and then general revenues.

The District does not have any Proprietary Funds and Fiduciary Funds are not included in the budget.

Financial Policies

Budget Policy

1. The Board will adopt the non-appropriated budget at the aggregate level as its legal level of control (by fund type – i.e. governmental fund type).
2. The Board will continue to prepare and present the annual budget by fund type, fund, function and object for management control; however, the level of control will be set at the aggregate level.
3. Annual budgets are adopted for all funds except trust and agency funds (Fiduciary Funds).
4. The Board will approve an annual budget on or before June 30th.
5. In accordance with O.C.G.A 36-81-5, the budget revenues and expenses must be balanced. Each budget may use fund balance as a source of revenue to fund expenditures as long as it is in concurrence with the fund balance policy. Fund balance may be used for one-time purchases but should not be used to fund annually recurring expenditures.

Reference:

Board Policy DB – Planning, Programming, Budgeting System

Debt Management Policies

1. The bonded indebtedness cannot exceed ten (10) percent of the assessed value of all taxable property in the county.
2. The District will limit short-term borrowing to cover cash flow shortages through the issuance of tax anticipation notes.
3. The District will maintain a minimum balance of E-SPLOST proceeds to ensure adequate resources to fund future debt service.

Reference:

Board Policy DFD – Bond Sales

Board Policy DFE – Short Term Notes

Fund Balance Policy

1. Fund balance is a measurement of available financial resources and is the difference between total assets and total liabilities in each fund.
2. Fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The School District's fund balances are classified as follows:
 - a. Nonspendable consists of resources that cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact.
 - b. Restricted consists of resources that can be used only for specific purposes pursuant constraints either (1) externally imposed by creditors, grantors, contributors, or laws and regulations of other governments or (2) imposed by law through constitutional provisions or enabling legislation.
 - c. Committed consists of resources that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board. The Board is the School District's highest level of decision-making authority, and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the Board. Committed fund balance also should incorporate contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
 - d. Assigned consists of resources constrained by the School District's intent to be used for specific purposes, but are neither restricted nor committed. The intent should be expressed by (1) the Board or (2) the budget or finance committee, or the Superintendent, or designee, to assign amounts to be used for specific purposes.
 - e. Unassigned consists of resources within the general fund not meeting the definition of any aforementioned category. The general fund should be the only fund that reports a positive unassigned fund balance amount. In other governmental funds, it may be necessary to report a negative unassigned fund balance.
3. The Board authorizes the Chief Financial Officer to assign Fund Balance.
4. A minimum Fund Balance of 1.5 months of budgeted expenditures should be maintained in the General Fund (unassigned).

Reference:
Board Policy DCL – Fund Balance

Investment Policy

1. The primary objective, in priority order, of investment activities shall be safety, liquidity and yield.
2. Suitable investments are U.S. Treasury obligations, certificates of deposit, repurchase agreements whose underlying securities consist of aforementioned instruments, and money market mutual funds regulated by the SEC and whose portfolios consist only of dollar denominated securities.
3. Authority to manage the investment program is granted to the Chief Financial Officer.

Reference:

Board Policy DFL – Investment Earnings

Purchasing Policy

1. All purchases must be made by an authorized purchasing agent.
2. All purchases shall be evaluated based on quality, performance and price.
3. Purchases will be made by one of the following methods, are subject to the following limits and must adhere to Board regulations:
 - a. Purchases greater than or equal to \$25,000
 - i. Formal Bid
 - ii. Competitive Negotiation
 - iii. Request for Proposal (RFP)
 - b. Purchases between \$1,000 and \$25,000
 - i. Informal Quote
 - c. Purchases less than or equal to \$1,000
 - i. Best Judgement

Reference:

Board Policy DJED – Bids and Quotations

Financial Section

Consolidated Financial Schedule

The **General Fund** is the School District's primary operating fund. It accounts for and reports all financial resources not accounted for and reported in another fund. The General Fund is where the recurring operating costs of the school are recorded.

The District reports the following appropriated major governmental funds:

- The **General Fund** is the District's primary operating fund. It accounts for and reports all financial resources not accounted for and reported in another fund.
 - The **Special Revenue Fund** accounts for resources that are legally restricted for specific purposes. Although reported within the General Fund for audited financial reporting, the Special Revenue Fund is presented separately for budget appropriation and internal reporting purposes.
- The **Capital Projects Fund** accounts for and reports financial resources including Education Special Purpose Local Option Sales Tax (E-SPLOST), bond proceeds and grants that are restricted, committed or assigned for capital outlay expenditures, including the acquisition or construction of capital facilities and other capital assets.
- The **Debt Service Fund** accounts for and reports financial resources that are restricted, committed or assigned including taxes (property and sales) legally restricted for the payment of general long-term principal and interest and paying agent's fees.

FY2019 Consolidated Budget

For FY2019 the Paulding County School District's total budgeted revenues and expenditures are \$341,310,808 and \$341,530,192, respectively. With around 82% of all expenditures budgeted in the general fund, it is by far the largest budgeted fund. Below, is a schedule of revenues, presented by major type and expenditures organized by function, in total by fund type.

Paulding County School District
Fiscal Year Budget

2019

FY2019 Consolidated Overview of Revenues and Expenditures (Original Budget)

Original Budget Presentation Paulding County School District July 1, 2018 through June 30, 2019 The budget will be considered for final adoption by the Board of Education at 6:15 PM EST, June 12, 2018 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
Estimated Revenues:						
Local Taxes	\$ 85,245,000		\$ 16,759,918	\$ 20,000		\$ 102,024,918
Local Sources	1,762,995	\$ 4,633,380	100,000		\$ 4,760,663	11,257,038
State Sources	190,413,252		6,586,516		334,956	197,334,724
Federal Sources		9,830,317			8,429,737	18,260,054
Transfers from Other Funds	475,000		2,965,592	8,230,200	763,282	12,434,074
Total Estimated Revenues	\$ 277,896,247	\$ 14,463,697	\$ 26,412,026	\$ 8,250,200	\$ 14,288,638	\$ 341,310,808
Estimated Expenditures:						
Instruction	\$ 191,141,015	\$ 8,271,003				\$ 199,412,018
Pupil Services	10,516,144	1,627,679				12,143,823
Improvement of Instructional Services	10,595,466	361,101				10,956,567
Instructional Staff Training	898,387	1,488,994				2,387,381
Educational Media Services	4,892,682	-				4,892,682
Grant/Program Administration		319,290				319,290
General Administration	1,321,111	87,509				1,408,620
School Administration	18,753,084	-				18,753,084
Business Services	1,543,159	-				1,543,159
Maintenance	19,393,731	-				19,393,731
Transportation	16,090,773	1,052,394				17,143,167
Central Support Services	2,536,864	4,560				2,541,424
School Nutrition Program		-			\$ 14,635,949	14,635,949
Community Services	-	-				-
Other Support Services	213,831	50,000				263,831
Facilities Acquisition / Construction	-	-	\$ 13,935,063			13,935,063
Other Outlays	2,973,092	-	8,697,700		763,282	12,434,074
Debt Service		-		\$ 8,227,700		8,227,700
Local School Activity and Other		1,138,631				1,138,631
Total Estimated Expenditures	\$ 280,869,339	\$ 14,401,159	\$ 22,632,763	\$ 8,227,700	\$ 15,399,231	\$ 341,530,192
Estimated Fund Balance (July 1, 2018)	41,721,000	3,209,000	12,969,000	92,000	5,481,000	63,472,000
Estimated Fund Balance (June 30, 2019)	\$ 38,747,908	\$ 3,271,538	\$ 16,748,263	\$ 114,500	\$ 4,370,407	\$ 63,252,616
* No Proprietary Funds exist						
** Annual budgets are not adopted for Fiduciary Funds						

Paulding County School District
Fiscal Year Budget

2019

FY2019 Consolidated Overview of Revenues and Expenditures (Tentative Budget)

Tentative Budget Presentation Paulding County School District July 1, 2018 through June 30, 2019 The budget will be considered for final adoption by the Board of Education at 6:15 PM EST, June 12, 2018 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
Estimated Revenues:						
Local Taxes	\$ 85,245,000		\$16,759,918	\$ 20,000		\$ 102,024,918
Local Sources	1,475,000	\$ 4,633,380	100,000		\$ 4,760,663	10,969,043
State Sources	190,498,260		6,796,256		334,956	197,629,472
Federal Sources		9,830,298			8,429,737	18,260,035
Transfers from Other Funds	475,000		2,965,592	8,230,200	763,282	12,434,074
Total Estimated Revenues	\$ 277,693,260	\$14,463,678	\$26,621,766	\$ 8,250,200	\$ 14,288,638	\$ 341,317,542
Estimated Expenditures:						
Instruction	\$190,844,209	\$ 8,271,213				\$ 199,115,422
Pupil Services	10,536,463	1,630,106				12,166,569
Improvement of Instructional Services	11,042,297	151,147				11,193,444
Instructional Staff Training	306,556	1,688,844				1,995,400
Educational Media Services	4,880,682	-				4,880,682
Grant/Program Administration		327,127				327,127
General Administration	1,313,037	87,119				1,400,156
School Administration	18,961,084	-				18,961,084
Business Services	1,445,459	-				1,445,459
Maintenance	19,573,646	-				19,573,646
Transportation	16,056,604	1,052,394				17,108,998
Central Support Services	2,519,390	4,560				2,523,950
School Nutrition Program		-			\$ 14,635,949	14,635,949
Community Services	-	-				-
Other Support Services	213,831	50,000				263,831
Facilities Acquisition / Construction	-	-	\$13,857,586			13,857,586
Other Outlays	2,973,092	-	8,697,700		763,282	12,434,074
Debt Service		-		\$ 8,227,700		8,227,700
Local School Activity and Other		1,138,631				1,138,631
Total Estimated Expenditures	\$ 280,666,350	\$14,401,140	\$22,555,286	\$ 8,227,700	\$ 15,399,231	\$ 341,249,707
Estimated Fund Balance (July 1, 2018)	41,705,000	3,447,000	12,969,000	92,000	5,481,000	63,694,000
Estimated Fund Balance (June 30, 2019)	\$ 38,731,910	\$ 3,509,538	\$17,035,480	\$ 114,500	\$ 4,370,407	\$ 63,761,834
* No Proprietary Funds exist						
** Annual budgets are not adopted for Fiduciary Funds						

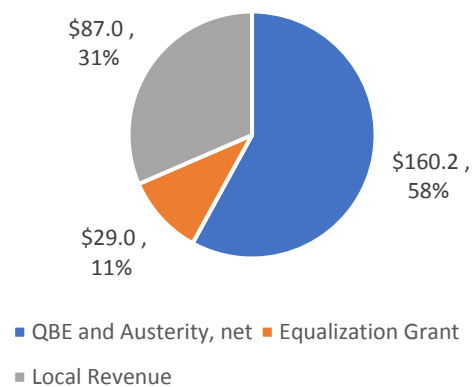
General Fund

The **General Fund** is the School District's primary operating fund. It accounts for and reports all financial resources not accounted for and reported in another fund. The General Fund is where the recurring operating costs of the school are recorded.

Major Funding Sources and Uses

Major Funding Sources

The General Fund accounts for all transactions related to the District's operations except those required to be accounted for in other funds. Major funding sources include local property taxes and State Quality Basic Education Funds. Expenditures include all costs relating to the day-to-day operations of the District except those expenditures for programs funded by Federal, State and Local sources for designated purpose, payment of bonded debt, capital facility acquisition and construction.



The General Fund accounts for more than 80% of all District spending and is the main operating fund for the school district. As a low wealth school district, the product of a limited commercial / industrial tax base and more students per household than statewide averages, PCSD will receive \$29.0 million of Equalization Grant funding in FY2019 (the third highest recipient in the State). Projected revenues for FY2019 total \$276.3 million, an increase of \$18.9 million or 7.3% from one year prior. The largest drivers of this increase are the general fund's two largest funding sources. An increase of \$6.5 million through the State QBE formula and \$7.4 million in local taxes. For the first time in 17 years the State of Georgia will utilize the Quality Basic Education (QBE) Act formula without austerity reductions, which have reduced PCSD funding by over \$148 million since inception. Total QBE earnings for the School District are budgeted at \$187,848,093 for FY2019, making statewide funding the largest source of revenue for the District.

State Revenue

The Quality Basic Education Act was passed by vote of the Georgia General Assembly in 1985 and became effective July 1, 1986. This Act describes the programs which the State of Georgia authorizes and supports in an effort to provide a quality basic education to all Georgia children.

	FY2018	FY2019	Change	%	Tentative FY19 Budget
QBE Funding, net	\$ 153.7	\$ 160.2	\$ 6.5	4.2%	\$ 160.3
Austerity Reduction	(3.0)	-	3.0	-100.0%	-
Equalization Grant	27.4	29.0	1.7	6.1%	29.0
Local Taxes	77.8	85.2	7.4	9.5%	85.2
Other Local Sources	1.5	1.8	0.3	16.8%	1.5
Total GF Revenue	\$ 257.4	\$ 276.3	\$ 18.9	7.3%	\$ 276.1
<i>*Excludes Non-QBE Grants and Transfers to Other Funds (Includes FY18 Mid-term Adjustment)</i>					

Local Revenue

During the development of the budget, the historical trend of each local revenue item is reviewed. State agencies are contacted during the budget process and the local revenue budget is modified if the agency predictions vary from the historical trend. In FY2019, local revenue contributes approximately 28% of the Paulding County School System's revenue. The primary resource for local

	FY2018	FY2019	Change	%
Ad Valorem	\$ 69.1	\$ 75.8	\$ 6.7	9.7%
Title Ad Valorem	\$ 5.7	\$ 6.8	\$ 1.0	17.7%
Other Sales Taxes	\$ 3.0	\$ 2.7	\$ (0.3)	-9.1%
Other Taxes	\$ 0.0	\$ 0.0	\$ -	0.0%
Total	\$ 77.8	\$ 85.2	\$ 7.4	9.5%

revenues are property taxes. The ad valorem tax, more commonly called property tax, is a primary source of revenue for local governments in Georgia. Ad valorem means "according to the value." The Paulding Board of Tax Assessors, which is appointed by the County Board of Commissioners, evaluates and assesses all property for tax purposes. Assessments are based on 40% of the (appraised) market value by law as of the 1st day of January each year. The millage rate is the determining factor in the calculation of taxes (a mill is 1/10 of 1 cent). The State authorities set the millage rate for State taxes, the County Board of Commissioners sets the millage rate for County taxes and the County Board of Education recommends the millage rate for County school taxes to the Commissioners. The various authorities establish the millage rate by dividing revenue needed by the 40% net assessment. The Tax Commissioner is responsible for collecting taxes based on the set millage rate. The School District pays a 2.0% fee of collections received to the Tax Commissioner for collection of the school taxes.

Major Funding Uses

The District will continue to focus on safety and instruction in FY2019, including over \$1 million in safety-related initiatives. PCSD allocates more of its resources to instruction than statewide averages, while central office type expenditures are half the size of the average district in Georgia. Projected expenditures for FY2019 total \$276.3 million, an increase of \$18.9 million or 7.3%.

Paulding County School District
Fiscal Year Budget

2019

	FY18 Budget	FY19 Budget	Change	%	Tentative FY19 Budget
Instruction	\$ 175.5	\$ 190.0	\$ 14.5	8.3%	\$ 189.5
Maintenance	18.3	19.2	0.8	4.6%	19.6
School Administration	17.2	18.8	1.6	9.3%	19.0
Transportation	15.1	16.1	1.0	6.4%	16.0
Pupil Services	9.2	10.3	1.1	11.5%	10.3
Improvement of Instruction	9.9	11.4	1.5	15.1%	11.3
Media Services	4.5	4.9	0.4	8.0%	4.9
Other	7.6	5.6	(2.0)	-26.4%	5.5
Total	\$ 257.4	\$ 276.3	\$ 18.9	7.3%	\$ 276.1

**Excludes Non-QBE Grants and Transfers to Other Funds (Includes FY18 Mid-term Adjustment)*

87% of the budget is spent on salaries, benefits and outsourced custodial services. The budget contains a 2% across-the-board pay raise and full step increase. It also addresses paraprofessional and nursing pay scales, in addition to other high demand jobs. Teachers Retirement System (TRS) and other benefits-related expenditures are increasing 13.6% in FY2019. The remaining 13% of the General Fund budget covers all other operating expenditures. As the District recovers from the Great Recession it has been able to focus more resources on areas like technology and textbooks (hardcopy and digital), increasing expenditures since FY2013 by 129% and 225%, respectively. In addition, PCSD has been able to purchase new buses to address a rapidly aging fleet. The FY2019 budget funds the purchase of 32 buses.

	FY18 Budget	FY19 Budget	Change	%	Tentative FY19 Budget
Salaries	\$ 156.8	\$ 165.4	\$ 8.7	5.5%	\$ 165.0
Benefits	63.7	72.3	8.7	13.6%	72.5
Professional Services	8.9	9.6	0.7	7.3%	9.2
Technology	5.9	6.5	0.6	10.9%	6.2
Utilities	5.0	5.1	0.1	1.8%	5.3
Bus Purchases	2.5	2.4	(0.0)	-1.8%	2.4
Textbooks	1.5	2.3	0.8	53.3%	2.3
Other	13.2	12.6	(0.6)	-4.8%	13.2
Total	\$ 257.4	\$ 276.3	\$ 18.9	7.3%	\$ 276.1

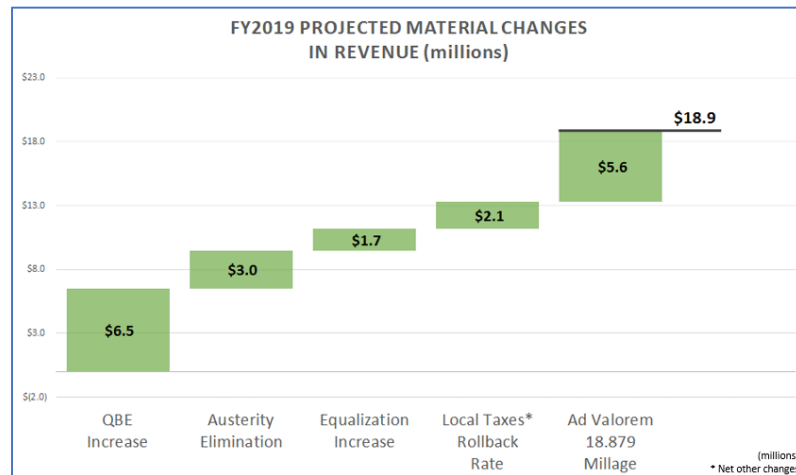
**Excludes Non-QBE Grants and Transfers to Other Funds (Includes FY18 Mid-term Adjustment)*

Material Changes in FY2019 Revenue

On June 13, 2018 the Superintendent proposed a \$341.5 million FY2019 budget for the 2018-2019 school year. The original budget included a \$276.3 million General Fund budget, which serves as the primary operating fund for the district.

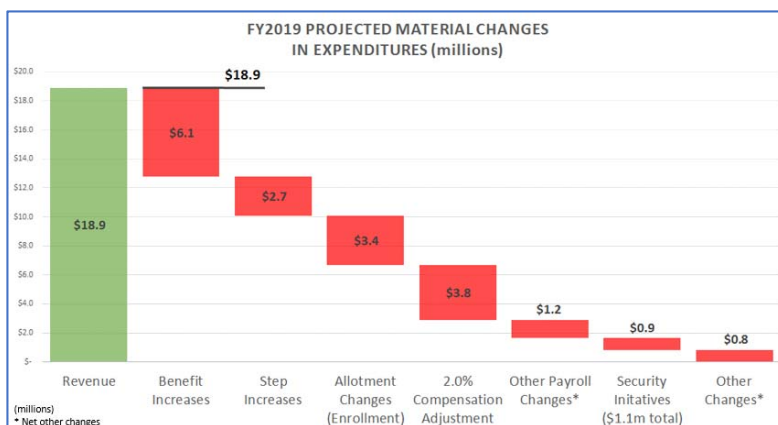
PCSD is anticipating an 8.8% increase in the local property tax digest in FY2019, contributing to a \$7.7 million increase in General Fund local revenue. In addition, state funding sources are expected to contribute an additional \$11.2 million to General Fund revenue. State increases are the results of:

- the elimination of state austerity reductions;
- increases in QBE (Quality Basic Education) earnings; and
- increases in the Equalization Grant – which is designed to support low wealth school districts like PCSD.



Material Changes in FY2019 Expenditures

Material changes in expenditures related to short-term factors include security enhancements, with the addition of 5 School Resources Officers – to a total of 19, not including D.A.R.E. and other resources provided by the Paulding County Sheriff's Office. In addition, the District will hire a Security Officer to facilitate safety and security protocols. The District will continue to provide competitive compensation to our teachers and staff, while managing enrollment growth and the rising cost of healthcare and retirement.

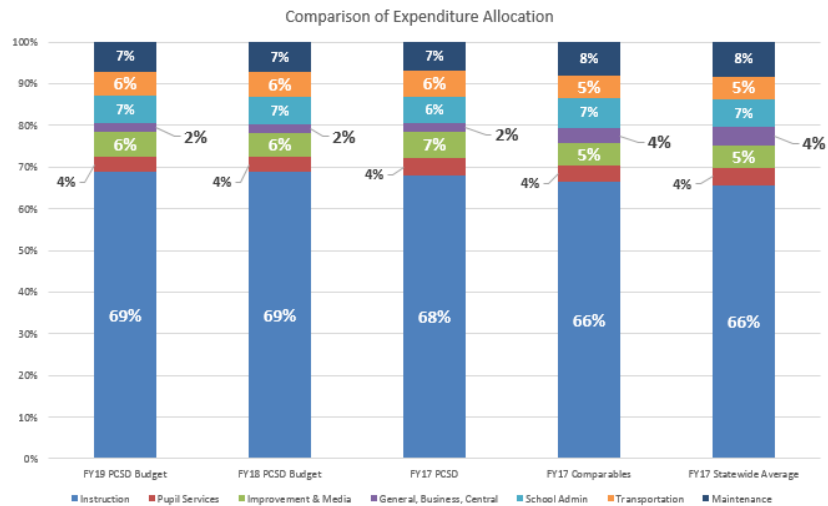


FY2018 Budget Focus

The District strives to focus the budget in the area of instruction, with approximately 69% of the FY2019 budget spent in the function of instruction. This level of instructional spending is higher than comparable districts and the statewide average.

Conversely, PCSD spends far less on “central office” type functions, such as general, business and central support services.

Approximately 2% of the FY2019 budget will be spent on these type functions, compared to a comparable and statewide average of 4%.



The budget projects a remaining fund balance of \$38.8 million at the conclusion of FY2019. The ending unassigned fund balance is projected to be 12% of the expenditure budget or equivalent to 1.4 months.

PCSD strategically utilizes and maintains the fund balance in a way to keep the District in good financial position. This philosophy allowed the District to weather the recent economic crisis and to use resources wisely as the economy began improving in FY2015.

Strategic Plan

It is the goal of PCSD to use the new revenue to support the District's strategic plan, including the following goal areas.

Strategic Plan: Goal Areas

Student Success for All

- ✓ Math Adoption
- ✓ Capturing Kid's Hearts Initiative
- ✓ Literacy Initiatives
- ✓ Achieve3000 (Licenses & Technology)

Cultivating and Retaining Quality Professionals

- ✓ 2% Compensation Adjustment
- ✓ Step Increase
- ✓ Benefit Increase
- ✓ Increase KSU iTeach Collaboration
- ✓ Increase Professional Learning
- ✓ High Demand Jobs Program
- ✓ ICEL Literacy Leadership Support
- ✓ Adjust Paraprofessional Pay Scales
- ✓ Adjust Nursing Pay Scales

Organizational Excellence

- ✓ \$1 million in Safety Initiatives
- ✓ Long Range Facilities Planning & Support
- ✓ Allotments to Maintain Current Teacher-Student Ratios
- ✓ Increase in School Supplies (Local)
- ✓ Band Equipment (SPLOST V)
- ✓ Increase Technology Budget
- ✓ Bus Purchases (32)

Communication and Engagement

- ✓ Coordinator of Prevention and Intervention

Paulding County School District
Fiscal Year Budget

2019

Five Year Comparison – Appropriations by Function

General Fund Revenue and Appropriations (Function) Five Year Comparison					
Description	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Revised Budget	FY2019 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$ 33,668,956	\$ 40,164,338	\$ 42,791,425	\$ 44,638,794	\$ 41,745,706
Revenue:					
Local Taxes	59,721,932	65,612,264	70,690,640	77,824,162	85,245,000
Other Local Sources	457,161	2,231,692	1,873,799	1,509,432	1,762,995
State Sources	163,082,230	168,379,970	174,591,772	182,370,058	190,413,252
Federal	(0)	(0)	0	-	0
Transfers/Others	822,175	32,174	468,559	7,003	475,000
Total Revenue	\$ 224,083,499	\$ 236,256,100	\$ 247,624,770	\$ 261,710,655	\$ 277,896,247
Total Revenue and Fund Balance	\$ 257,752,455	\$ 276,420,438	\$ 290,416,195	\$ 306,349,449	\$ 319,641,953
Appropriations:					
Instruction	147,302,400	160,329,203	168,540,646	177,857,707	191,141,015
Pupil Services	7,752,308	8,292,361	8,473,632	9,496,246	10,516,144
Improvement of Instruction	6,916,114	9,251,757	9,573,878	9,780,919	10,595,466
Instructional Staff Training	-	-	-	405,581	898,387
Educational Media Services	4,128,563	4,228,696	4,408,450	4,609,261	4,892,682
General Administrative	1,018,941	1,059,623	1,268,226	1,309,952	1,321,111
School Administrative	15,039,930	15,595,626	16,437,204	17,248,204	18,753,084
Business Services	1,198,126	1,259,958	1,232,807	1,405,849	1,543,159
Maintenance	18,057,461	17,584,992	17,312,313	18,406,238	19,393,731
Local Facility Construction	219,104	212,040	181,895	182	-
Transportation	12,421,054	13,507,336	14,960,495	16,024,534	16,090,773
Central Support Services	1,593,452	1,775,145	2,119,758	2,336,680	2,536,864
Other Support Services	142,914	148,515	208,606	212,400	213,831
School Nutrition Program	129,522	129,979	170,886	159,785	-
Enterprise Operations	-	-	-	-	-
Community Services	19,582	3,663	-	-	-
Acquisition & Construction	-	-	-	-	-
Transfers to Others	2,174,435	250,118	888,606	5,350,206	2,973,092
Debt Service	-	-	-	-	-
Total Appropriations	\$ 218,113,906	\$ 233,629,013	\$ 245,777,401	\$ 264,603,743	\$ 280,869,339
Ending Fund Balance June 30 (Estimated)	\$ 39,638,549	\$ 42,791,425	\$ 44,638,794	\$ 41,745,706	\$ 38,772,614
Total Expenditures & Fund Balance	\$ 257,752,455	\$ 276,420,438	\$ 290,416,195	\$ 306,349,449	\$ 319,641,953

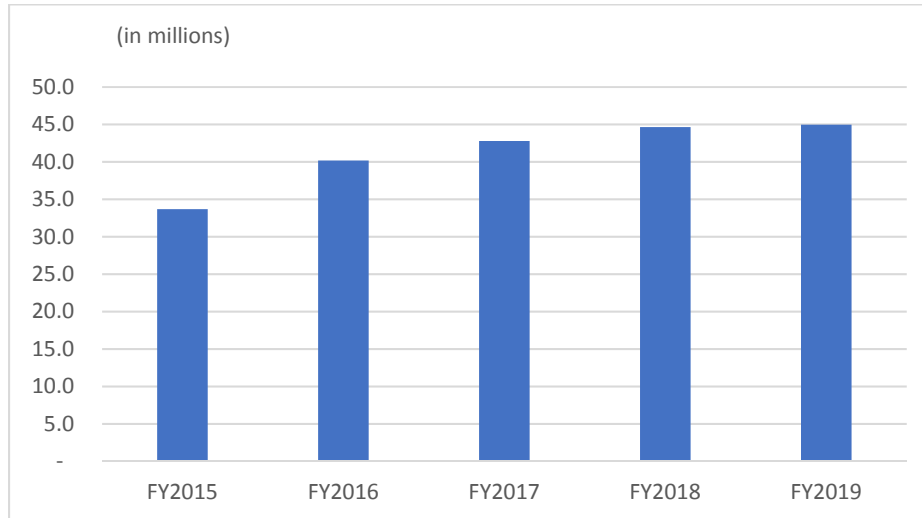
Paulding County School District
Fiscal Year Budget

2019

Five Year Comparison – Appropriations by Object

General Fund Revenue and Appropriations (Object) Five Year Comparison					
Description	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Revised Budget	FY2019 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$ 33,668,956	\$ 40,164,338	\$ 42,791,425	\$ 44,638,794	\$ 41,745,706
<u>Revenue:</u>					
Local Taxes	59,721,932	65,612,264	70,690,640	77,824,162	85,245,000
Other Local Sources	457,161	2,231,692	1,873,799	1,509,432	1,762,995
State Sources	163,082,230	168,379,970	174,591,772	182,370,058	190,413,252
Federal	(0)	(0)	0	-	0
Transfers/Others	822,175	32,174	468,559	7,003	475,000
Total Revenue	\$ 224,083,499	\$ 236,256,100	\$ 247,624,770	\$ 261,710,655	\$ 277,896,247
Total Revenue and Fund Balance	\$ 257,752,455	\$ 276,420,438	\$ 290,416,195	\$ 306,349,449	\$ 319,641,953
<u>Appropriations:</u>					
Salaries	139,667,921	145,384,642	152,252,757	159,570,781	166,261,636
Employee Benefits	52,251,780	55,922,675	59,474,457	64,894,460	72,609,446
Purchased Professional & Technical Svcs	1,212,284	8,616,468	8,466,128	9,153,769	9,792,267
Purchased Property Svcs	1,928,761	2,012,251	2,331,068	2,493,422	2,562,377
Other Purchased Svcs	1,996,679	2,207,604	2,203,136	2,781,110	3,006,359
Supplies	16,074,721	15,979,336	16,694,926	16,616,785	19,642,082
Property	2,407,458	2,825,854	2,950,587	3,007,562	2,844,393
Other Objects	2,574,304	680,183	1,404,341	6,085,856	4,150,777
Total Appropriations	\$ 218,113,906	\$ 233,629,013	\$ 245,777,401	\$ 264,603,743	\$ 280,869,339
Ending Fund Balance June 30 (Estimated)	\$ 39,638,549	\$ 42,791,425	\$ 44,638,794	\$ 41,745,706	\$ 38,772,614
Total Expenditures & Fund Balance	\$ 257,752,455	\$ 276,420,438	\$ 290,416,195	\$ 306,349,449	\$ 319,641,953

Five Year Comparison – Fund Balance



Special Revenue Fund

The **Special Revenue Fund** accounts for resources that are legally restricted for specific purposes. Although reported within the General Fund for audited financial reporting, the Special Revenue Fund is presented separately for budget appropriation and internal reporting purposes.

Special Revenue Funds are used to account for those funds that are restricted for specific purposes. Most of the federal, state, local and private grants that the district receives are accounted for in the special revenue fund and must be spent and accounted for according to the specific grant requirements. For most, should the funding of these programs be eliminated, it is likely that the services would also be eliminated unless another funding source is identified. Each grant is adjusted in the current year before funds are spent based on the actual grant award for that year.

Major Funding Sources and Uses

Major Funding Sources and Uses (Excluding SNP)

Most federal grants are allocated through the Georgia Department of Education to the local school district. For Paulding County, Title I and Special Education VIB Flow through will be the largest federal grants awarded for FY 2019 at \$3.3 and \$4.4 million, respectively.

Below is a table followed with brief descriptions of the various types of grants awarded to our district:

Federal & Misc. Grants Budget Summary						
			FY18 Budget	FY19 Budget	Budget Variance	%
1750	Regular, Title I	X	\$ 4,082,851	\$ 3,275,414	\$ (807,437)	-19.8%
8750	Title I Summer	X	\$ 46,607	\$ -	\$ (46,607)	-100.0%
1751	Title Ia Basic Program-Administration	X	\$ -	\$ -	\$ -	0.0%
1770	Title I, Part A, School Improvement	X	\$ -	\$ -	\$ -	0.0%
1780	Drug Free-Regular, Drug Free	X	\$ -	\$ -	\$ -	0.0%
1784	Title li-A, Improving Teacher Quality	X	\$ 567,884	\$ 449,544	\$ (118,340)	-20.8%
8784	Title II-A Summer	X	\$ -	\$ -	\$ -	0.0%
1779	Title IIIA Student Support and Academic Enrichment	X	\$ 104,094	\$ 104,094	\$ -	0.0%
1791	Title li-A, Advance Placement	X	\$ 5,850	\$ 5,600	\$ (250)	-4.3%
8791	Summer Account, Title II-A Advance Placement	X	\$ 1,700	\$ -	\$ (1,700)	-100.0%
1800	Education Of Homeless Children	X	\$ 49,168	\$ 46,058	\$ (3,110)	-6.3%
8800	Ed Homeless Summer	X	\$ 16,284	\$ -	\$ (16,284)	-100.0%
1816	Limited English Proficient	X	\$ 79,661	\$ 74,535	\$ (5,126)	-6.4%
1823	Title li, Part B: Mathematics And Science Partnerships	X	\$ 424,507	\$ -	\$ (424,507)	-100.0%
8823	Math/Sci Partn Summer	X	\$ 24,336	\$ -	\$ (24,336)	-100.0%
1831	Idea High Cost Fund Pool	X	\$ 61,371	\$ 36,461	\$ (24,910)	-40.6%
1862	Jr. Rotc	X	\$ -	\$ 426,186	\$ 426,186	0.0%
2720	Family Connection - Dhr Grants	X	\$ 48,500	\$ 50,000	\$ 1,500	3.1%
2820	Pre-School-Regular Project, Special Education	X	\$ 107,961	\$ 96,352	\$ (11,609)	-10.8%
8820	Federal PreSchool Summer	X	\$ 64	\$ -	\$ (64)	-100.0%
2824	Vi-B Flowthrough Special Education Fund 404	X	\$ 4,519,717	\$ 4,359,611	\$ (160,106)	-3.5%
8824	Title VI B Flow Thru	X	\$ 7,529	\$ -	\$ (7,529)	-100.0%
2836	Title VI B , Capacity Bldg	X	\$ 70,000	\$ -	\$ (70,000)	-100.0%
8836	Title 6B,Capacity BldgSummer	X	\$ 6	\$ -	\$ (6)	-100.0%
3315	Vocational 85% Grant-Program Improvement.	X	\$ 155,508	\$ 155,508	\$ -	0.0%
3320	Perkins Iv - Perkins Plus Reserve Grant	X	\$ 25,000	\$ 25,000	\$ -	0.0%
3323	Perkins Plus CarryOver	X	\$ 8,644	\$ 8,644	\$ -	0.0%
9602	MscGr GOSA Connections For Cla	X	\$ 634,574	\$ -	\$ (634,574)	-100.0%
9603	MscGr GOSA SharkTank	X	\$ -	\$ -	\$ -	0.0%
9604	OwensBrockway Bus Grant	X	\$ 51,986	\$ 230,310	\$ 178,324	343.0%
9605	GOSA Tiny Grant	X	\$ -	\$ 7,000	\$ 7,000	0.0%
			\$ 11,093,803	\$ 9,350,317	\$ (1,743,486)	-15.7%

Title I-A Improving the Academic Achievement of the Disadvantaged (Program 1750)

Title I provides funding for educationally disadvantaged children in identified economically deficient schools. It helps ensure that all children are meeting the State academic content and student academic achievement standards. In FY2019, Title I will be able to serve 12 (of the 19) elementary schools in the Paulding County School District.

Title III-A Student Support and Academic Enrichment (Program 1779)

Title III-A funding supports providing all students access to well-rounded education, improved school conditions for student learning, and improves the use of technology in order to advance the academic achievement and digital literacy of all students.

Title II Improving Teacher Quality (Program 1784)

The purpose of the Title II grant is to improve the quality and effectiveness of teachers, principals and other school leaders. It will also aim to increase student achievement consistent with the challenging State academic standards, increase the number of teachers, principals and other school leaders, as well as, provide low-income and minority students greater access to effective teachers, principals and other school leaders.

Advanced Placement Grant (Program 1791)

The Advanced Placement grant is committed to supporting local school districts efforts to improving the academic achievement of students. The grant achieves this by providing financial support for teachers to receive training during the summer to be able to offer AP courses to their students in the upcoming school year.

McKinney-Vento Homeless Education (Program 1800)

The McKinney-Vento program is designed to address the problems that homeless children and youth face in enrolling, attending and succeeding in school. This grant provides access to educational and other services for the homeless children and youth so that they can meet the same State academic achievement standards and State academic assessments to which all students are held.

Title III Language Instruction for English Learners and Immigrant Students (Program 1816)

Title III funds are used to provide language instructional programs to English Learners or Limited English Proficient (LEP) students. The purpose of the grant is to have English language learners or Limited English Proficient (LEP) students develop English proficiency and meet the same academic achievement standards that all other students are expected to meet.

High Cost Fund (Program 1831)

These funds assist the local school district in covering the direct special education instructional costs of children with disabilities who meet the criteria of a High Needs Child. The intensity, frequency and diversity of the special education and related services needs of the child exceed the typical needs of a child with a disability.

JROTC (Program 1862)

The JROTC program offers the opportunity for high school students to enroll in a leadership/citizenship program coordinated under the umbrella of the Career, Technical and Agricultural Education Division of the Georgia Department of Education. The funding from this grant provides partial reimbursement to the local school district for instructor salaries.

Family Connections (Program 2720)

Georgia Family Connection is the only statewide network in the country dedicated to the health and well-being of families and communities. The program connects partners to the resources they need, helps coordinate and manage efforts and empowers our communities to craft local solutions based on local decisions.

Pre-School Regular Project, Special Education (Program 2820)

The funding from this grant assists in providing special education and related services to children with disabilities ages three through five.

Special Education VI-B Flowthrough (Program 2824)

The Special Education VIB Flowthrough helps the district with excess cost related to special education and the services prescribed by the Individuals with Disabilities Education Act (IDEA) as authorized by Congress. The grant provides support services to handicapped children including but not limited to physical therapy, speech therapy, occupational therapy, special transportation and audiology.

Perkins IV Program Improvement Grant (Program 3315)

These funds are used to strengthen the academic, lifetime career and technical skills of students participating in the career and technical education programs. The grant also helps provide professional development to teachers and administrators who are involved in career and technical education programs.

Perkins IV-Perkins Plus Reserve Grant and Perkins Plus Carryover (Program 3320 and Program 3323)

The Reserve grant is designed to supplement the resources of local school systems in rural areas, areas with high percentages of career education students; or areas with high numbers of career and technology education students and were adversely affected by the change in the Perkins IV funding formula.

Owens-Brockway Supplemental Environmental Project (Program 9604)

The purpose of the grant is to retrofit vehicles with pollution control equipment or to purchase new alternative fuel vehicles thus reducing emissions.

Tiny Grant (Program 9605)

The funding from this grant will help create a STEAM Resource and Developmental Innovation Lab for teachers to check out resources and equipment to implement STEAM lessons. STEAM supplies will be purchased to build an inventory of activities that could impact all students in the Paulding County School District.

Five Year Comparison – Appropriations by Function

Special Revenue Funds Revenues and Appropriations by Function – Five Year Comparison

Special Revenue Funds Revenue and Appropriations (Function) Five Year Comparison					
Description	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Revised Budget	FY2019 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$ 408,932,882	\$ 420,642,300	\$ 426,963,902	\$ 412,233,947	\$ 410,981,584
Revenue:					
Local Taxes	-	-	-	-	-
Other Local Sources	9,777,199	9,530,368	9,377,290	10,213,773	9,874,043
State Sources	702,038	1,562,352	486,027	1,069,013	622,266
Federal	18,037,103	17,854,994	18,367,610	18,459,744	17,492,744
Transfers/Others	555,961	779,506	773,755	800,403	763,282
Total Revenue	\$ 29,072,302	\$ 29,727,221	\$ 29,004,682	\$ 30,542,934	\$ 28,752,336
Total Revenue and Fund Balance	\$ 438,005,183	\$ 450,369,521	\$ 455,968,584	\$ 442,776,880	\$ 439,733,920
Appropriations:					
Instruction	18,094,591	16,171,711	17,296,821	9,420,664	8,271,003
Pupil Services	996,694	1,244,900	1,710,648	1,374,849	1,627,679
Improvement of Instruction	2,376,754	2,473,600	2,505,910	252,421	361,101
Instructional Staff Training	-	-	-	2,278,742	1,488,994
Educational Media Services	20,515	628,508	331,071	-	-
General Administrative	117,561	112,176	133,163	148,677	87,509
General Administrative	261,765	273,310	280,775	356,805	319,290
School Administrative	18,848	529,996	282,229	-	-
Business Services	12,548	28,556	27,549	-	-
Maintenance	82,825	362,701	407,477	-	-
Local Facility Construction	-	-	-	-	-
Transportation	2,062,397	2,026,135	1,945,043	912,337	1,052,394
Central Support Services	104,923	219,145	176,287	5,177	4,560
Other Support Services	225,035	222,690	49,675	48,500	50,000
School Nutrition Program	12,611,754	13,838,384	15,249,678	14,831,957	14,635,949
Enterprise Operations	1,247,290	1,211,712	1,260,328	1,364,764	1,138,631
Community Services	1,052	1,052	1,008	-	-
Acquisition & Construction	-	-	207,565	-	-
Transfers to Others	891,757	798,656	773,755	800,403	763,282
Debt Service	(164,667)	(178,137)	(185,956)	-	-
Total Appropriations	\$ 38,961,642	\$ 39,965,093	\$ 42,453,028	\$ 31,795,296	\$ 29,800,391
Ending Fund Balance June 30 (Estimated)	\$ 399,043,541	\$ 410,404,428	\$ 413,515,557	\$ 410,981,584	\$ 409,933,529
Total Expenditures & Fund Balance	\$ 438,005,183	\$ 450,369,521	\$ 455,968,584	\$ 442,776,880	\$ 439,733,920

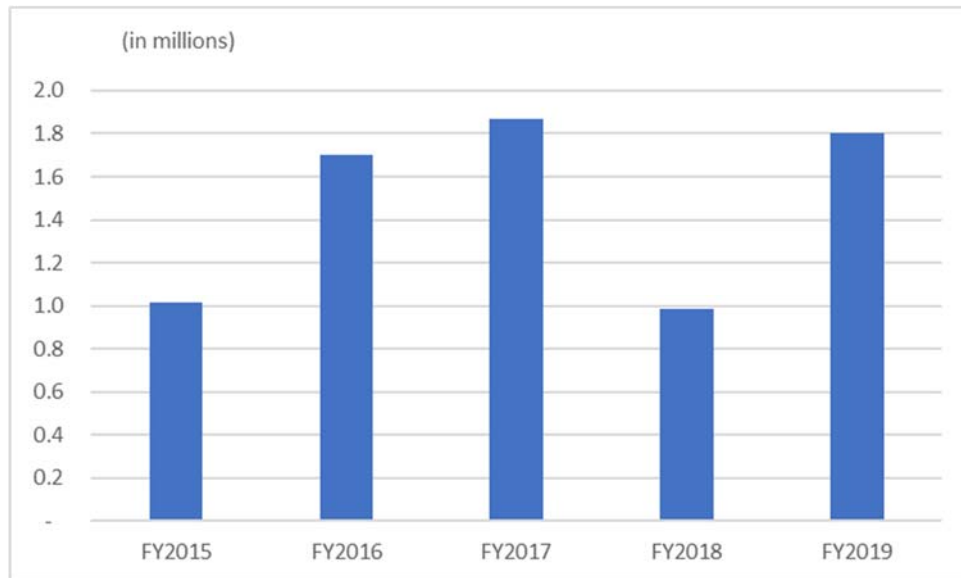
Paulding County School District
Fiscal Year Budget

2019

Five Year Comparison – Appropriations by Object

Special Revenue Funds Revenue and Appropriations (Object) Five Year Comparison					
Description	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Revised Budget	FY2019 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$ 408,932,882	\$ 420,642,300	\$ 426,963,902	\$ 412,233,947	\$ 410,981,584
<u>Revenue:</u>					
Local Taxes	-	-	-	-	-
Other Local Sources	9,777,199	9,530,368	9,377,290	10,213,773	9,874,043
State Sources	702,038	1,562,352	486,027	1,069,013	622,266
Federal	18,037,103	17,854,994	18,367,610	18,459,744	17,492,744
Transfers/Others	555,961	779,506	773,755	800,403	763,282
Total Revenue	\$ 29,072,302	\$ 29,727,221	\$ 29,004,682	\$ 30,542,934	\$ 28,752,336
Total Revenue and Fund Balance	\$ 438,005,183	\$ 450,369,521	\$ 455,968,584	\$ 442,776,880	\$ 439,733,920
<u>Appropriations:</u>					
Salaries	8,847,465	9,133,917	9,943,029	9,488,389	9,648,832
Employee Benefits	3,485,651	3,617,172	4,061,867	4,588,962	5,030,767
Purchased Professional & Technical Svcs	1,049,932	1,228,994	1,443,779	1,403,263	1,274,906
Purchased Property Svcs	213,167	256,800	281,011	311,753	252,357
Other Purchased Svcs	318,723	352,988	366,892	512,902	269,508
Supplies	11,869,364	12,095,196	11,650,617	13,114,435	11,171,990
Property	11,607,323	11,787,008	13,110,863	619,191	516,813
Other Objects	1,569,869	1,493,019	1,594,971	1,756,402	1,635,217
Total Appropriations	\$ 38,961,492	\$ 39,965,093	\$ 42,453,028	\$ 31,795,296	\$ 29,800,391
Ending Fund Balance June 30 (Estimated)	\$ 399,043,691	\$ 410,404,428	\$ 413,515,557	\$ 410,981,584	\$ 409,933,529
Total Expenditures & Fund Balance	\$ 438,005,183	\$ 450,369,521	\$ 455,968,584	\$ 442,776,880	\$ 439,733,920

Five Year Comparison – Fund Balance



School Nutrition Fund

The **School Nutrition Fund** accounts for all of the activities associated with all of the District's school food programs. The Nutrition Services department is made up of a team of food and nutrition professionals that are dedicated to students' health and wellness, understanding the direct relationship these have on their ability to learn. Another priority is to support learning by promoting healthy habits for lifelong nutrition and fitness practices.



Meals, foods and beverages sold or served at schools meet state and federal requirements which are based on the USDA Dietary Guidelines. Providing students with access to a variety of affordable and appealing foods that meet the health and nutrition needs of students is a key to financial success.

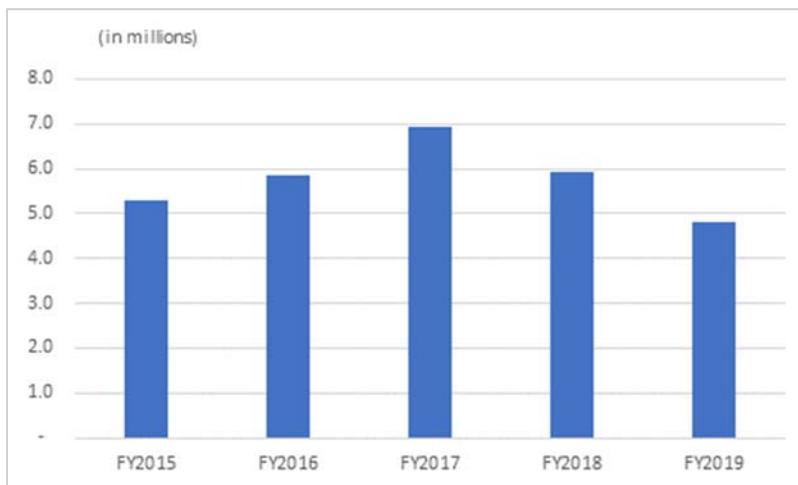
Five Year Comparison – Appropriations by Function

School Nutrition Service Fund Revenue and Appropriations (Function) Five Year Comparison					
Description	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Revised Budget	FY2019 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$ 5,277,770	\$ 5,847,647	\$ 6,926,783	\$ 5,936,828	\$ 4,471,653
Revenue:					
Local Taxes	-	-	-	-	-
Other Local Sources	4,809,889	4,768,629	4,636,183	4,742,575	4,760,663
State Sources	349,880	332,644	328,794	333,953	334,956
Federal	7,813,525	8,151,435	8,365,930	8,290,254	8,429,737
Transfers/Others	555,961	779,506	773,755	780,403	763,282
Total Revenue	\$ 13,529,255	\$ 14,032,213	\$ 14,104,663	\$ 14,147,185	\$ 14,288,638
Total Revenue and Fund Balance	\$ 18,807,025	\$ 19,879,860	\$ 21,031,446	\$ 20,084,013	\$ 18,760,291
Appropriations:					
Instruction	-	-	-	-	-
Pupil Services	-	-	-	-	-
Improvement of Instruction	-	-	-	-	-
Instructional Staff Training	-	-	-	-	-
Educational Media Services	-	-	-	-	-
General Administrative	-	-	-	-	-
School Administrative	-	-	-	-	-
Business Services	-	-	-	-	-
Maintenance	-	-	-	-	-
Local Facility Construction	-	-	-	-	-
Transportation	-	-	-	-	-
Central Support Services	-	-	-	-	-
Other Support Services	-	-	-	-	-
School Nutrition Program	12,175,212	12,212,626	14,153,620	14,831,957	14,635,949
Enterprise Operations	-	-	-	-	-
Community Services	-	-	-	-	-
Acquisition & Construction	-	-	207,565	-	-
Transfers to Others	555,961	779,506	773,755	780,403	763,282
Debt Service	-	-	-	-	-
Total Appropriations	\$ 12,731,173	\$ 12,992,132	\$ 15,134,940	\$ 15,612,360	\$ 15,399,231
Ending Fund Balance June 30 (Estimated)	\$ 6,075,853	\$ 6,887,728	\$ 5,896,506	\$ 4,471,653	\$ 3,361,060
Total Expenditures & Fund Balance	\$ 18,807,025	\$ 19,879,860	\$ 21,031,446	\$ 20,084,013	\$ 18,760,291

Five Year Comparison – Appropriations by Object

School Nutrition Service Fund Revenue and Appropriations (Object) Five Year Comparison					
Description	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Revised Budget	FY2019 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$ 5,277,770	\$ 5,847,647	\$ 6,926,783	\$ 5,936,828	\$ 4,471,653
Revenue:					
Local Taxes	-	-	-	-	-
Other Local Sources	4,809,889	4,768,629	4,636,183	4,742,575	4,760,663
State Sources	349,880	332,644	328,794	333,953	334,956
Federal	7,813,525	8,151,435	8,365,930	8,290,254	8,429,737
Transfers/Others	555,961	779,506	773,755	780,403	763,282
Total Revenue	\$ 13,529,255	\$ 14,032,213	\$ 14,104,663	\$ 14,147,185	\$ 14,288,638
Total Revenue and Fund Balance	\$ 18,807,025	\$ 19,879,860	\$ 21,031,446	\$ 20,084,013	\$ 18,760,291
Appropriations:					
Salaries	3,304,705	3,419,213	3,828,462	3,996,780	4,102,865
Employee Benefits	1,626,506	1,724,140	2,060,670	2,359,498	2,506,432
Purchased Professional & Technical Svcs	32,845	28,553	22,511	39,860	22,998
Purchased Property Svcs	209,056	249,965	276,097	305,832	247,857
Other Purchased Svcs	169,776	164,375	141,666	172,999	155,835
Supplies	6,068,357	5,878,512	6,424,040	6,784,883	6,714,199
Property	185,639	159,792	967,573	567,205	286,503
Other Objects	1,134,289	1,367,583	1,413,921	1,385,303	1,362,542
Total Appropriations	\$ 12,731,173	\$ 12,992,132	\$ 15,134,940	\$ 15,612,360	\$ 15,399,231
Ending Fund Balance June 30 (Estimated)	\$ 6,075,853	\$ 6,887,728	\$ 5,896,506	\$ 4,471,653	\$ 3,361,060
Total Expenditures & Fund Balance	\$ 18,807,025	\$ 19,879,860	\$ 21,031,446	\$ 20,084,013	\$ 18,760,291

Five Year Comparison – Fund Balance



Free and Reduced-Price Meal Eligibility

The *Free and Reduced-Price Meal Benefits Program* is a part of the National Child Nutrition Program. This program makes Free or Reduced priced meals available to qualifying households. Qualifications are based on the gross income of all household members and the number of persons living in the house. The PCSD Nutrition Program uses a sales system that assures every child is treated equally. Students receiving free or reduced-price meals are not identified or singled out in anyway while they are purchasing a school meal. Information regarding eligibility is kept strictly confidential.

In FY2017 the Georgia Department of Education changed the format in which it shares this information to percentage of participation by school.

Free lunch qualifications are determined according to the Governor's Office of Student Achievement website. To qualify for the free/reduced-price lunch program, parents/legal guardians are required to report family income by submitting an NSLP application.

However, following the introduction of the Community Eligibility Provision (CEP) in Georgia during the 2013-2014 school year, schools with at least a minimum of 40% directly certified students (defined below) can opt to provide free meals for all of their students each school year.

CEP can also be applied to schools at the district-level, as well as to groups of schools within a district. For example, a school with 0% directly certified students is eligible for CEP if the school is part of a district with at least 40% directly certified students. After qualifying for CEP, schools are no longer required to collect NSLP parent/guardian applications. As a result, the FRL designation at the student level is not collected in CEP schools. <https://gosa.georgia.gov/changes-freereduced-priced-lunch-measure-student-poverty>

Free and Reduced Price Meal Eligibility

School	October-12	October-17	Change
	% FRL	% FRL	
0299 - Allgood Elementary School	64.7	59.4	-5.3
0103 - Bessie L. Baggett Elementary	54.4	55.4	1.0
0110 - Burnt Hickory Elementary School	21.3	18.4	-2.9
0199 - C. A. Roberts Elementary School	41.8	45.4	3.6
0410 - Carl Scoggins Sr. Middle school	52.9	49.3	-3.6
0304 - Connie Dugan Elementary School	43.9	47.1	3.2
1050 - Dallas Elementary School	75.7	78.6	2.9
0292 - East Paulding High School	36.6	34.8	-1.8
0394 - East Paulding Middle School	36.9	36.0	-0.9
0194 - Floyd L. Shelton Elementary School at Crossroad	15.1	16.8	1.7
0310 - Hal Hutchens Elementary	44.7	50.6	6.0
2352 - Herschel Jones Middle School	63.5	61.9	-1.6
5050 - Hiram Elementary School	64.6	60.6	-4.0
0101 - Hiram High School	44.8	50.4	5.6
0404 - Irma C. Austin Middle School	42.0	43.3	1.3
0297 - J. A. Dobbins Middle School	52.2	54.4	2.2
0201 - Lena Mae Moses Middle School	36.4	37.8	1.4
0104 - Lillian C. Poole Elementary School	57.4	48.7	-8.7
0188 - McGarity Elementary School	45.1	48.0	2.9
0198 - Nebo Elementary School	41.2	47.6	6.3
2052 - New Georgia Elementary School	43.1	54.6	11.5
0109 - North Paulding High School	21.1	18.0	-3.1
0294 - Northside Elementary School	50.8	50.4	-0.4
0213 - P. B. Ritch Middle School	54.2	57.9	3.7
2552 - Paulding County High School	52.7	45.9	-6.8
0204 - Roland W. Russom Elementary	30.7	26.7	-4.0
0197 - Sam D. Panter Elementary School	54.3	57.0	2.8
0108 - Sammy McClure Sr. Middle School	18.0	15.6	-2.3
0210 - Sara M. Ragsdale Elementary	57.6	53.1	-4.6
0106 - South Paulding High School	37.5	34.2	-3.3
0192 - South Paulding Middle School	46.8	43.9	-2.9
4052 - Union Elementary School	51.8	41.6	-10.2
0113 - WC Abney Elementary	38.0	33.0	-5.0
Paulding County School District	42.4	40.5	-1.9
 Comparable Districts*	 50.3	 48.7	 -1.7
 Statewide Average	 59.6	 60.6	 1.0

Notice:

-"*" indicates Free and Reduced Lunch (FRL) percentage is either greater than 95% or less than 5%.

-"NA" indicates school does not participate in the FRL program.

* Average for comparable districts including Cobb, Cherokee, Douglas, Coweta, Carroll and Bartow County

Capital Projects Fund

The **Capital Projects Fund** accounts for and reports financial resources including Education Special Purpose Local Option Sales Tax (E-SPLOST), bond proceeds and grants from the Georgia State Financing and Investment Commission (including the State Capital Outlay Program) that are restricted, committed or assigned for capital outlay expenditures, including the acquisition or construction of capital facilities and other capital assets.¹⁶

Major Funding Sources and Uses

Major Funding Sources

Major fund sources include a **Special Purpose Local Option Sales Tax for education (E-SPLOST)**, a one-cent sales tax to help fund capital improvements and debt repayment. In FY2019, E-SPLOST collections are projected to total \$16.8 million.

In addition, various state grants, including the State Capital Outlay Program are utilized for capital projects.

State Capital Outlay Program

The purpose of the State's reimbursable capital outlay program is to assure that every public school student is housed in a facility that is structurally sound, well maintained and has adequate space and equipment to meet each student's instructional needs. State capital outlay funds may be used for new construction projects needed due to enrollment growth; to renovate, modernize or replace facilities that have become obsolete or unsafe; to provide new additions to existing facilities or relocation of existing facilities; and to consolidate facilities.

For FY2019, the State Capital Outlay Program reimbursements will total approximately \$3.4 million for the following projects:

- Hershel Jones Middle School
 - \$1,148,867 Renovation/Modification
 - 80% of reimbursable expenditures in FY2019

Paulding County School District	
July 1, 2018 through June 30, 2019	
Capital Project Fund(s)	
	2019 Budget
Revenue:	
SPLOST Collections	
Collections	\$ 16,759,918
Capital Outlay Program	3,364,039
College & Career Academy Grant	3,000,000
State Security Grant	222,477
Other Revenue	100,000
Transfers from Other Funds *	2,965,592
Total Revenue	\$ 26,412,026
Expenditures:	
Audit Fees	\$ 5,000
Interest Expense	162,563
SPLOST Projects	
Herschel Jones MS	2,275,546
Panter ES	2,168,593
East Paulding MS	2,067,349
Nebo ES	1,563,030
East Paulding HS	490,505
Russom ES	150,000
North Paulding HS	30,000
College & Career Academy	3,000,000
State Security Grant	222,477
Transportation Renovation	1,200,000
Miscellaneous	600,000
Total Expenditures	\$ 13,935,063
Revenue Over (Under) Expenditures	\$ 12,476,963
Transfer for Debt Service	(8,222,700)
Transfer for Band Equipment	(475,000)
Estimated Fund Balance (July 1, 2018)	12,969,000
Estimated Fund Balance (June 30, 2019)	\$ 16,748,263

¹⁶ Annual Financial Report, Basic Financial Statements Note 2

- 20% of reimbursable expenditures in FY2020 (\$287,217)
- East Paulding Middle School
 - \$2,215,172 Renovation/Modification
 - 100% of reimbursable expenditures in FY2019

College & Career Academy Grant

Georgia College and Career Academies offer high school students access to accredited college-level courses and technical certification programs. College and Career Academies represent a community partnership between a local school system, a technical college or post-secondary institution, and business leaders represented on the academy's governing board, to ensure the fulfillment of its workforce development mission specific to each community. Each year, the General Assembly appropriates funds in the state budget to facilitate a competitive grant process that helps school systems build College and Career Academies.

The FY2019 budget reflects a \$3 million grant awarded to the District to create a Paulding College and Career Academy by remodel existing facilities at the New Hope Education Center.

FY2019 Capital Projects

The following FY2019 capital project expenditures will be funded through E-SPLOST:

- Hershel Jones Middle School - Renovation/Modification
- Panter Elementary School - Renovation/Modification
- East Paulding Middle School - Renovation/Modification
- Nebo Elementary School - Renovation/Modification
- East Paulding High School - Renovation/Modification
- Russom Elementary School – Roof Repairs
- North Paulding High School – Various Projects
- Band Equipment - \$16,000 and \$66,200 for every middle and high school, respectively

With the exception of band equipment, the projects above are generally multi-year projects. The table below details the expected capital project expenditure for FY2019, the total estimated project cost and expected reimbursement from the State's capital outlay program.

Multi-year E-SPLOST Projects

SPLOST Projects	FY17	FY18	FY19	FY20	Cost	COP	% COP	% SPLOST
Herschel Jones MS	\$ 4,300	\$1,241,750	\$2,275,546	\$ 645,894	\$4,167,490	\$1,436,084	34%	66%
Panter ES			\$2,168,593	\$1,918,593	\$4,087,186	\$2,215,172	54%	46%
East Paulding MS	\$ 2,500	\$1,956,145	\$2,067,349		\$4,025,994	\$2,215,172	55%	45%
Nebo ES			\$1,563,030	\$1,373,030	\$2,936,059	\$1,214,455	41%	59%
East Paulding HS	\$2,154,526	\$3,071,795	\$ 490,505		\$5,716,826	\$2,477,671	43%	57%
Russom ES			\$ 150,000					
North Paulding HS			\$ 30,000					

The following FY2019 capital project expenditures will be funded through grants or fund balance:

College & Career Academy

\$3,000,000

Paulding College & Career Academy (PCCA). Located at 4555 Dallas Acworth Highway in Dallas, Ga., on the campus of the New Hope Education Center, will serve students from all PCSD high schools and help them develop job skills to meet the future needs of employers in Paulding County.

See above for grant details and the Supplemental Section for the official PCSD Press Release.

Transportation Facility Renovation

\$1,200,000

PROBLEM. Transportation currently maintains a fleet of 348 buses, in addition to the District's white fleet. The current transportation facility has 5 functional bays. This equates to 70 buses serviced per each of our 5 bays. A recent Hanover Research project, titled "Key Performance Indicators for District Operations" (August 2017), indicates a benchmark of 18 buses per bay. A recent survey of other Metro Atlanta Transportation Departments resulted in an average of 27 buses serviced per bay.

The Georgia Department of Education requires a preventative maintenance inspection on all school buses every 20 school days. This equates to an average of 17 buses per day that must be inspected (348 / 20). Furthermore, with only 5 total bays, an average of 3.5 buses (70 buses / 20 days) are serviced per day in each bay. In addition to these 17 buses per day that must enter a bay, there are continuous repairs being completed. Often times, repair work spans multiple days. As this occurs, it results in the bay becoming unavailable for inspections.

Since 2006, the number of buses maintained by the district has increased by 30% or 80 buses, with no modifications to our current bus maintenance facility. Having an adequate bus maintenance facility directly impacts the quality of inspections technicians are able to perform. Often times, due to the lack of available bays, repairs and/or inspections are performed outside. This could directly affect student safety.

SOLUTION. The Facility Advisory Committee (FAC), a committee convened by Interim-Superintendent Brian Otott in June 2017 to provide the District with guidance regarding current and future transportation and district warehouse needs, concluded that renovating current facilities and converting the existing warehouse (located adjacent to the current transportation facility) to be the most cost-effective solution. Once complete, transportation will be able to maintain up to approximately 450 buses, in addition to the District's white fleet, with 12 total bays. This would accommodate current 10-year growth

projections. In fact, the renovated shop buildings could potentially be utilized well after the 10-year mark. When future growth dictates additional shop space, we would likely explore constructing another smaller shop facility in a different area of the county. Maintaining approximately 450 buses equates to a maximum of 38 buses per bay. However, with our current fleet of 348 buses, with all bays being available for inspections, the resulting demand would service 1.5 buses per bay, per day.

Three of the current 5 bays have two technicians assigned them. This will give each technician an assigned bay. It will also allow available bays for more time-consuming repairs to be completed (that span multiple days) without interrupting daily inspections. In addition, this will provide adequate space for white fleet repairs.

While there are no current plans to increase staff, this option would allow room for future growth requiring added technicians.

Security Enhancements (State Security Grant)

\$222,477

State Security Grant reflects the District's portion of \$16 million dollars in bond funding available to help schools enhance student safety.

The funding was appropriated by the Georgia General Assembly this year. Every local school district will receive a base amount of \$25,000, and the remaining \$11.5 million will be allocated based on the amount of students enrolled in each district.

State law requires districts to use the funding for improvements or refurbishments to a district's physical footprint (for example, fencing or security doors) and/or equipment which can be capitalized (for example, security camera systems).

Other Miscellaneous Projects

\$600,000

Impact of Capital Investments on Operating Budget

College & Career Academy. Although not scheduled to open until FY2020, the Paulding College & Career Academy will increase operating expenses related to salaries, benefits, technology, utilities and supplies.

Transportation Facility Renovation. While there are no immediate plans to increase the Transportation Department staff, the renovated facilities could accommodate more mechanics in the future.

Security Enhancements. While most improvements will only minimally impact operating expenditures, given the scope of security enhancements the District has hired a Security Officer. This will increase operating expenditures by approximately \$75,000 per year.

Paulding County School District
Fiscal Year Budget

2019

Five Year Comparison - Appropriations by Function

Capital Projects Funds
Revenue and Appropriations (Function)
Five Year Comparison

Description	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Revised Budget	FY2019 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$ 11,981,841	\$ 7,138,667	\$ (1,558,179)	\$ (1,672,645)	\$ 3,977,152
Revenue:					
Local Taxes	14,910,452	15,117,855	15,529,602	16,141,683	16,759,918
Other Local Sources	68,457	21,838	86,170	118,219	3,025,000
State Sources	2,602,082	3,715,825	4,606,234	2,477,671	3,586,516
Federal	-	0	-	-	-
Transfers/Others	2,168,461	507,833	6,881,588	5,343,006	75,000
Total Revenue	\$ 19,749,452	\$ 19,363,350	\$ 27,103,595	\$ 24,080,579	\$ 23,446,434
Total Revenue and Fund Balance	\$ 31,731,294	\$ 26,502,017	\$ 25,545,416	\$ 22,407,934	\$ 27,423,586
Appropriations:					
Instruction	-	-	-	-	-
Pupil Services	-	-	-	-	-
Improvement of Instruction	-	-	-	-	-
Instructional Staff Training	-	-	-	-	-
Educational Media Services	-	-	-	-	-
General Administrative	-	-	-	-	-
School Administrative	-	-	-	-	-
Business Services	-	-	-	-	-
Maintenance	-	-	-	-	-
Local Facility Construction	-	-	-	-	-
Transportation	-	-	-	-	-
Central Support Services	-	-	-	-	-
Other Support Services	-	-	-	-	-
School Nutrition Program	-	-	-	-	-
Enterprise Operations	-	-	-	-	-
Community Services	-	-	-	-	-
Acquisition & Construction	12,718,825	19,551,424	12,465,177	10,129,048	13,772,500
Transfers to Others	11,873,802	8,503,157	14,666,508	8,199,803	8,697,700
Debt Service	-	5,615	86,376	101,930	162,563
Total Appropriations	\$ 24,592,627	\$ 28,060,196	\$ 27,218,061	\$ 18,430,781	\$ 22,632,763
Ending Fund Balance June 30 (Estimated)	\$ 7,138,667	\$ (1,558,179)	\$ (1,672,645)	\$ 3,977,152	\$ 4,790,823
Total Expenditures & Fund Balance	\$ 31,731,294	\$ 26,502,017	\$ 25,545,416	\$ 22,407,934	\$ 27,423,586

Paulding County School District
Fiscal Year Budget

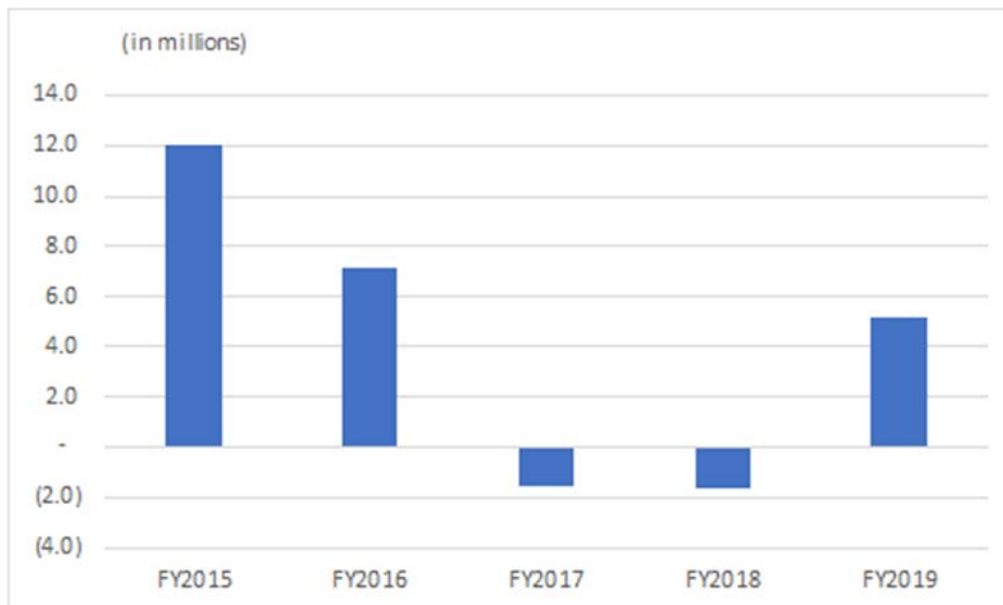
2019

Five Year Comparison - Appropriations by Object

Capital Projects Funds
Revenue and Appropriations (Object)
Five Year Comparison

Description	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Revised Budget	FY2019 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$ 11,981,841	\$ 7,138,667	\$ (1,558,179)	\$ (1,672,645)	\$ 3,977,152
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Other Local Sources	68,457	21,838	86,170	118,219	3,025,000
State Sources	2,602,082	3,715,825	4,606,234	2,477,671	3,586,516
Federal	-	0	-	-	-
Transfers/Others	2,168,461	507,833	6,881,588	5,343,006	75,000
Total Revenue	\$ 19,749,452	\$ 19,363,350	\$ 27,103,595	\$ 24,080,579	\$ 23,446,434
Total Revenue and Fund Balance	\$ 31,731,294	\$ 26,502,017	\$ 25,545,416	\$ 22,407,934	\$ 27,423,586
Appropriations:					
Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Purchased Professional & Technical Svcs	917,938	584,146	550,686	446,871	5,000
Purchased Property Svcs	47,180	331,996	191,684	-	-
Other Purchased Svcs	345	20	220	-	-
Supplies	1,101	402,328	259,261	3,039	222,477
Property	11,752,261	18,232,934	11,463,291	9,679,139	13,545,023
Other Objects	11,873,802	8,508,772	14,752,919	8,301,733	8,860,263
Total Appropriations	\$ 24,592,627	\$ 28,060,196	\$ 27,218,061	\$ 18,430,781	\$ 22,632,763
Ending Fund Balance June 30 (Estimated)	\$ 7,138,667	\$ (1,558,179)	\$ (1,672,645)	\$ 3,977,152	\$ 4,790,823
Total Expenditures & Fund Balance	\$ 31,731,294	\$ 26,502,017	\$ 25,545,416	\$ 22,407,934	\$ 27,423,586

Five Year Comparison – Fund Balance



Capital Expenditures

GOVERNMENT-WIDE STATEMENTS

The Statement of Net Position and the Statement of Activities display information about the financial activities of the overall School District, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The Statement of Net Position presents the School District's non-fiduciary assets and liabilities, with the difference reported as net position. Net position is reported in three categories as follows:

1. Net investment in capital assets consists of the School District's total investment in capital assets, net of accumulated depreciation, and reduced by outstanding debt obligations related to those capital assets. To the extent debt has been incurred but not yet expended for capital assets, such amounts are not included as a component of net investment in capital assets.
2. Restricted net position consists of resources for which the School District is legally or contractually obligated to spend in accordance with restrictions imposed by external third parties or imposed by law through constitutional provisions or enabling legislation.
3. Unrestricted net position consists of resources not meeting the definition of the two preceding categories. Unrestricted net position often has constraints on resources imposed by management which can be removed or modified.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the School District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expenses (expenses of the School District related to the administration and support of the School District's programs, such as office and maintenance personnel and accounting) are not allocated to programs.

Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

A capital asset is real or personal property that meets all of the following requirements:

- The asset is tangible and complete.
- The asset is used in the operation of the school system's activities.
- The asset has a useful life of longer than the current fiscal year.
- The asset is of significant value.

Significant Values

The following significant values will be used for different classes of assets:

Class of Capital Asset	Significant Value
Machinery and Equipment	\$10,000 or more
Buildings, Additions & Improvements	\$10,000 or more
Land Improvements	\$10,000 or more
Land	Any amount
Construction in Progress	\$10,000 or more
Software	\$100,000 or more
Works of Art/Historical Treasures	Any amount
Intangible Assets	\$100,000 or more

Capital assets may be acquired through donation, purchase, lease or may be self-constructed. The asset value for donations will be the fair market value at the time of the donation. The asset value, when purchased, will be the initial cost plus the trade-in value of any old asset given up, plus all costs related to placing the asset into operation.

Capital assets are recorded and depreciated according to the function used at the time of purchase. Buildings, additions and improvements will be coded according to their primary use.¹⁷

¹⁷ Board Regulation DIB-R – Financial Reports

Debt Service Fund

The **Debt Service Fund** accounts for and reports financial resources that are restricted, committed or assigned including taxes (property and sales) legally restricted for the payment of general long-term principal and interest and paying agent's fees.¹⁸

The School District's bonded debt consists of various issues of general obligation bonds that are generally callable with interest payable semiannually. Bond proceeds primarily pay for acquiring or constructing capital facilities. Bonds have also been issued to advance-refund previously issued bonds. The School District repays general obligation bonds from voter-approved property and/or E-SPLOST tax collections. General obligation bonds are direct obligations and pledge the full faith and credit of the School District.¹⁹

Ratings

Standard and Poor (S&P) AA+ or High Grade as of the 2014 Bond Issue (9/11/2014 rating date, AA- Underlying)

Moody's Aa2 or Very High Grade as of the 2014 Bond Issue (9/15/2014 rating date, Aa1 Underlying)

Sortable Table Key	Moody's
Highest grade credit	Aaa
Very high grade credit	Aa1, Aa2, Aa3
High grade credit	A1, A2, A3
Good credit grade	Baa1, Baa2, Baa3, Baa4
Speculative grade credit	Ba1, Ba2, Ba3
Very speculative credit	B1, B2, B3
Substantial risks - In default	Caa1, Caa2, Caa3, Ca

Major Rating Agencies Rating Guide for Long and Short Term Debt							
Moody's		S&P		Fitch		Risk	
Long Term	Short Term	Long Term	Short Term	Long Term	Short Term	Characteristic	
Aaa	P-1	AAA	A-1+	AAA	F1+	Prime	
Aa1		AA+		AA+		High Grade	
Aa2		AA		AA			
Aa3		AA-		AA-			
A1		A+		A+		Upper Medium Grade	
A2	A	A-1	A	F1			
A3	A-	A-	A-				
Baa1	P-2	BBB+	A-2	BBB+	F2	Lower Medium Grade	
Baa2	P-3	BBB	A-3	BBB	F3		
Baa3		BBB-		BBB-			
Ba1		BB+		BB+		Non-investment grade speculative	
Ba2		BB		BB			
Ba3		BB-		BB-			B
B1	Not Prime	B+	B	B+	Highly Speculative		
B2		B		B			
B3		B-		B-			
Caa1		CCC+		C	CCC	C	Substantial Risks
Caa2		CCC					Extremely Speculative
Caa3	CCC-	In default with little prospect for recovery					
Ca	CC						
C	C						
/		D	/	DDD	/	In default	
/		/	DD				
/		/		D			

¹⁸ Annual Financial Report, Basic Financial Statements Note 2

¹⁹ Annual Financial Report, Basic Financial Statements Note 7

Legal Debt Margin²⁰

The Constitution of the State of Georgia provides that the District may not incur long-term obligations payable out of general property taxes without the approval of a majority of the qualified voters of the District voting at an election called to approve the obligations. In addition, under the Constitution of the State of Georgia, the District may not incur long-term obligations payable out of general property taxes in excess of ten percent (10%) of the assessed value of all taxable property within the District.

Short-term obligations (those payable within the same calendar year in which they are incurred), lease and installment purchase obligations subject to annual appropriation and intergovernmental obligations are not subject to the legal limitations described above. In addition, refunded obligations cease to count against the District's debt limitations.

As computed in the table below, based upon its 2017 gross tax digest, the District could incur (upon necessary voter approval) approximately \$343,441,876 of long-term obligations payable out of general property taxes (or general obligation bonds).

Computation of Legal Debt Margin

2017 Gross Tax Digest ⁽¹⁾ :	\$4,380,718,757
Less: District Bond Exemptions ⁽¹⁾ :	--
2017 Net Tax Digest for Bond Purposes ⁽¹⁾ :	4,380,718,757
Debt Limit (10% of Assessed Value):	438,071,876
Less: Amount of Debt, Applicable to Debt Limit, <i>outstanding as of June 30, 2017</i> ⁽²⁾ :	94,630,000
Legal Debt Margin	<u>\$343,441,876</u>

⁽¹⁾ Figure per the Georgia Department of Revenue- 2017 Tax Digest Consolidated Summary.

⁽²⁾ Per page(s) 21 of the District's Fiscal Year 2017 Audited Financial Statements.

²⁰ Annual Report on Bond Indebtedness

Major Funding Sources and Uses

Major Funding Sources

Debt service is primarily funded through a Special Purpose Local Option Sales Tax for education (E-SPLOST), a one-cent sales tax to help fund capital improvements and debt repayment (transferred from the E-SPLOST Capital Projects Fund). In FY2019, E-SPLOST is anticipated to provide \$8,230,200 in revenue.

Prior to 2011, a bond millage rate was imposed to fund debt service through property taxes. Collected delinquent property taxes are also used to fund debt service.

Outstanding Bonds and Debt Service Expenditures

At June 30, 2018, the School District had \$90.5 million in bonds outstanding. This amount of debt, applicable to debt limits, is well below the legal debt margin. Debt service for FY2019 includes:

Principal	\$4,335,000
Interest	\$3,887,770
Annual Fees*	\$5,000
Total Debt Service	\$8,227,700

* \$5,000 has been budget for the annual agent fees and dissemination services.

Original Budget Presentation Paulding County School District July 1, 2018 through June 30, 2019	
	Debt Service Funds
<u>Estimated Revenues:</u>	
Local Taxes	\$ 20,000
Transfers from Other Funds	8,230,200
Total Estimated Revenues	<u>\$ 8,250,200</u>
<u>Estimated Expenditures:</u>	
Debt Service	\$ 8,227,700
Total Estimated Expenditures	<u>\$ 8,227,700</u>
Estimated Fund Balance (July 1, 2018)	92,000
Estimated Fund Balance (June 30, 2019)	<u>\$ 114,500</u>

Outstanding Bond Maturities at June 30, 2018

Date	Maturity	Total Interest	Total Debt Service
8/1 2018	\$ -	\$ 1,943,850.00	\$ 1,943,850.00
2/1 2019	\$ 4,335,000.00	\$ 1,943,850.00	\$ 6,278,850.00
8/1 2019	\$ -	\$ 1,878,825.00	\$ 1,878,825.00
2/1 2020	\$ 4,455,000.00	\$ 1,878,825.00	\$ 6,333,825.00
8/1 2020	\$ -	\$ 1,767,450.00	\$ 1,767,450.00
2/1 2021	\$ 4,665,000.00	\$ 1,767,450.00	\$ 6,432,450.00
8/1 2021	\$ -	\$ 1,650,825.00	\$ 1,650,825.00
2/1 2022	\$ 4,885,000.00	\$ 1,650,825.00	\$ 6,535,825.00
8/1 2022	\$ -	\$ 1,528,700.00	\$ 1,528,700.00
2/1 2023	\$ 5,125,000.00	\$ 1,528,700.00	\$ 6,653,700.00
8/1 2023	\$ -	\$ 1,400,575.00	\$ 1,400,575.00
2/1 2024	\$ 5,370,000.00	\$ 1,400,575.00	\$ 6,770,575.00
8/1 2024	\$ -	\$ 1,267,575.00	\$ 1,267,575.00
2/1 2025	\$ 5,670,000.00	\$ 1,267,575.00	\$ 6,937,575.00
8/1 2025	\$ -	\$ 1,125,825.00	\$ 1,125,825.00
2/1 2026	\$ 5,985,000.00	\$ 1,125,825.00	\$ 7,110,825.00
8/1 2026	\$ -	\$ 976,200.00	\$ 976,200.00
2/1 2027	\$ 6,295,000.00	\$ 976,200.00	\$ 7,271,200.00
8/1 2027	\$ -	\$ 818,825.00	\$ 818,825.00
2/1 2028	\$ 6,620,000.00	\$ 818,825.00	\$ 7,438,825.00
8/1 2028	\$ -	\$ 694,700.00	\$ 694,700.00
2/1 2029	\$ 6,880,000.00	\$ 694,700.00	\$ 7,574,700.00
8/1 2029	\$ -	\$ 566,900.00	\$ 566,900.00
2/1 2030	\$ 7,145,000.00	\$ 566,900.00	\$ 7,711,900.00
8/1 2030	\$ -	\$ 432,931.25	\$ 432,931.25
2/1 2031	\$ 7,410,000.00	\$ 432,931.25	\$ 7,842,931.25
8/1 2031	\$ -	\$ 293,775.00	\$ 293,775.00
2/1 2032	\$ 7,685,000.00	\$ 293,775.00	\$ 7,978,775.00
8/1 2032	\$ -	\$ 149,681.25	\$ 149,681.25
2/1 2033	\$ 7,965,000.00	\$ 149,681.25	\$ 8,114,681.25
	\$ 90,490,000.00	\$ 32,993,275.00	\$ 123,483,275.00

Five Year Comparison - Appropriations by Function

Debt Service Funds
Revenue and Appropriations (Function)
Five Year Comparison

Description	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Revised Budget	FY2019 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$ 60,120	\$ 31,466	\$ 61,443	\$ 88,830	\$ 112,030
Revenue:					
Local Taxes	59,114	29,905	25,977	21,000	20,000
Other Local Sources	22	72	111	-	-
State Sources	-	-	-	-	-
Federal	-	-	-	-	-
Transfers/Others	11,393,396	8,232,418	8,204,967	8,200,000	8,230,200
Total Revenue	\$ 11,452,532	\$ 8,262,394	\$ 8,231,055	\$ 8,221,000	\$ 8,250,200
Total Revenue and Fund Balance	\$ 11,512,652	\$ 8,293,861	\$ 8,292,498	\$ 8,309,830	\$ 8,362,230
Appropriations:					
Instruction	-	-	-	-	-
Pupil Services	-	-	-	-	-
Improvement of Instruction	-	-	-	-	-
Instructional Staff Training	-	-	-	-	-
Educational Media Services	-	-	-	-	-
General Administrative	-	-	-	-	-
School Administrative	-	-	-	-	-
Business Services	49	-	-	-	-
Maintenance	-	-	-	-	-
Local Facility Construction	-	-	-	-	-
Transportation	-	-	-	-	-
Central Support Services	-	-	-	-	-
Other Support Services	-	-	-	-	-
School Nutrition Program	-	-	-	-	-
Enterprise Operations	-	-	-	-	-
Community Services	-	-	-	-	-
Acquisition & Construction	-	-	-	-	-
Transfers to Others	-	-	-	-	-
Debt Service	11,481,137	8,232,418	8,203,667	8,197,800	8,227,700
Total Appropriations	\$ 11,481,186	\$ 8,232,418	\$ 8,203,667	\$ 8,197,800	\$ 8,227,700
Ending Fund Balance June 30 (Estimated)	\$ 31,466	\$ 61,443	\$ 88,830	\$ 112,030	\$ 134,530
Total Expenditures & Fund Balance	\$ 11,512,652	\$ 8,293,861	\$ 8,292,498	\$ 8,309,830	\$ 8,362,230

Paulding County School District
Fiscal Year Budget

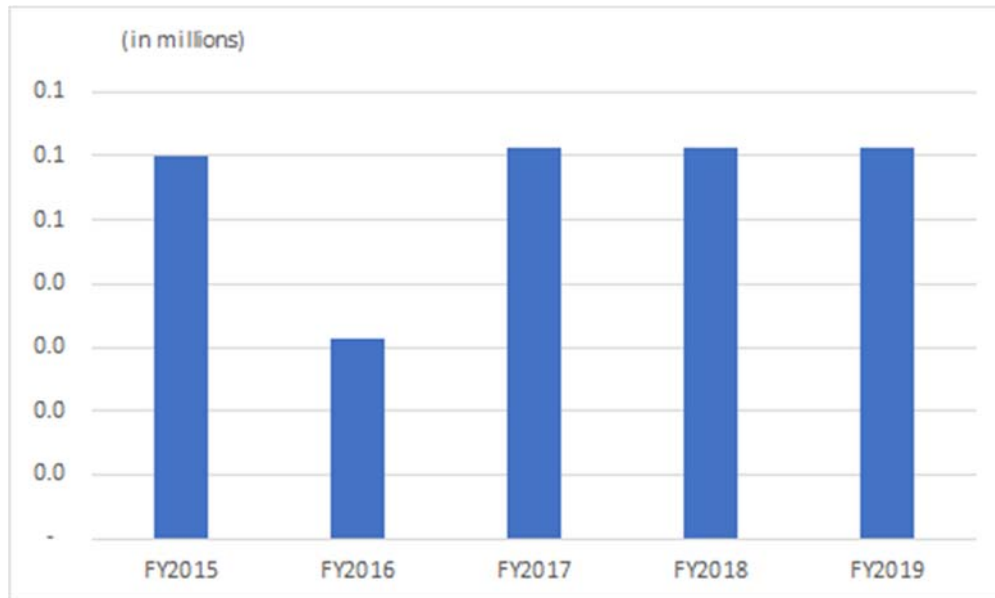
2019

Five Year Comparison - Appropriations by Object

Debt Service Funds
Revenue and Appropriations (Object)
Five Year Comparison

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Federal	-	-	-	-	-
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Total Revenue	\$ 11,452,532	\$ 8,262,394	\$ 8,231,055	\$ 8,221,000	\$ 8,250,200
Total Revenue and Fund Balance	\$ 11,512,652	\$ 8,293,861	\$ 8,292,498	\$ 8,309,830	\$ 8,362,230
Appropriations:					
Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Purchased Professional & Technical Svcs	-	-	-	-	-
Purchased Property Svcs	-	-	-	-	-
Other Purchased Svcs	-	-	-	-	-
Supplies	49	-	-	-	-
Property	-	-	-	-	-
Other Objects	11,481,137	8,232,418	8,203,667	8,197,800	8,227,700
Total Appropriations	\$ 11,481,186	\$ 8,232,418	\$ 8,203,667	\$ 8,197,800	\$ 8,227,700
Ending Fund Balance June 30 (Estimated)	\$ 31,466	\$ 61,443	\$ 88,830	\$ 112,030	\$ 134,530
Total Expenditures & Fund Balance	\$ 11,512,652	\$ 8,293,861	\$ 8,292,498	\$ 8,309,830	\$ 8,362,230

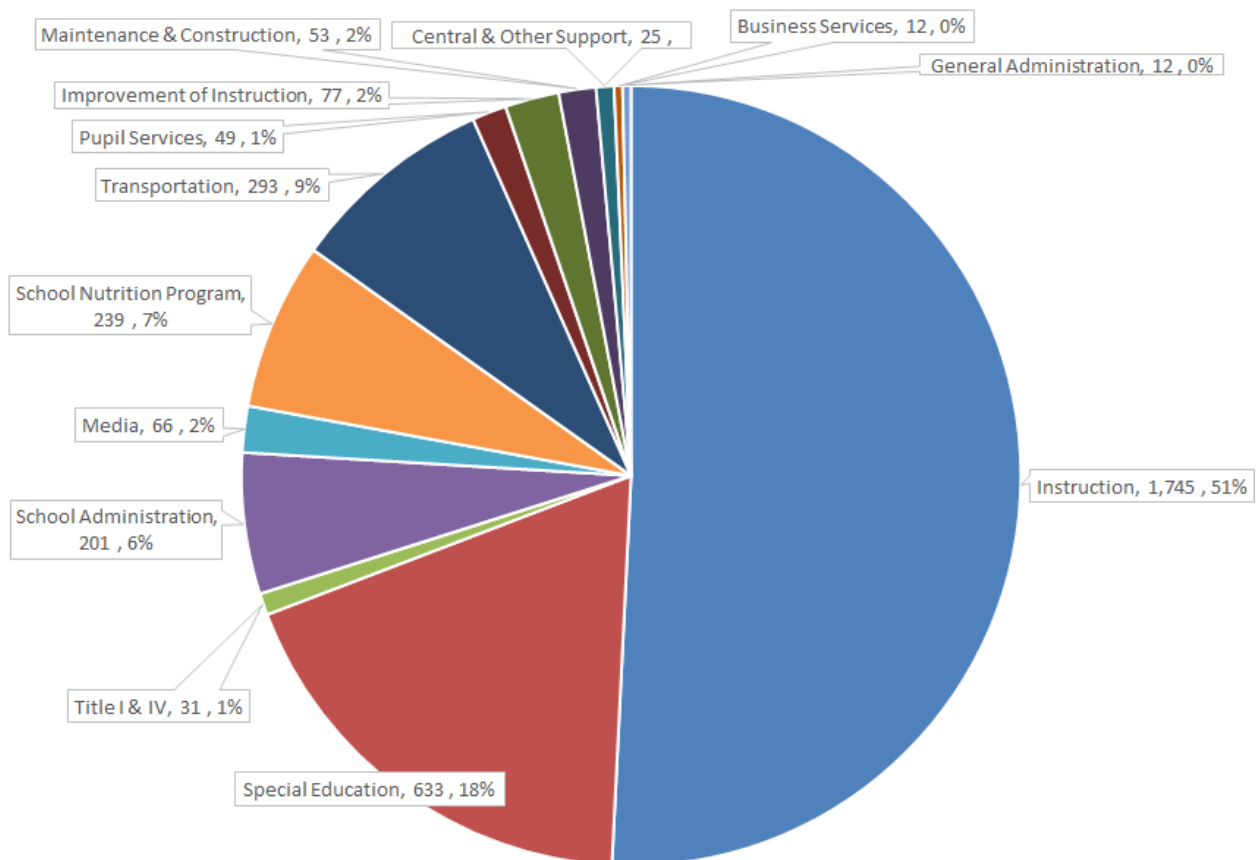
Five Year Comparison – Fund Balance



Position Allotments and Departments Section

Staffing Allotments

The FY2019 budget anticipates 3,437 allotments, broken down by the following functions and programs. All allotments are detailed in Exhibit A, for the prior year (FY17), current year (FY18) and budget year (FY19).



Changes in Staffing Allotments

Group	FY2017	FY2018	Explanation of Changes	FY2019
Elementary	1,387	1,397	Net increase of 18 or 1.3%, a result of enrollment growth, student needs (ESEP), grant or program requirements	1,415
Middle School	653	648	Net increase of 8 or 1.2%, a result of enrollment growth, student needs (ESEP), grant or program requirements	656
High School	689	729	Net decrease of 1 or - 0.2%, a result of enrollment growth, student needs (ESEP), grant or program requirements	728
Other	600	621	Net increase of 16 or 2.6%, which reflects increases in Maintenance for Tradesman's Helper and Energy Management, Transportation for additional routes (4), Coordinator of Intervention and Prevention, Security Officer, School Improvement Secretary, Literacy Grant TOA, and as a result of enrollment growth, student needs (ESEP), grant or program requirements	637
Total	3,329	3,395	3,437	3,437

School-Based Allotments

Each fiscal year Paulding County School District (PCSD) reviews all allotment assumptions and guidelines to ensure school-based programs throughout PCSD are adequately and equitably funded.

School allotment assumptions (or formulas) and guidelines are the responsibility of the Superintendent and senior leadership. This group develops the assumptions and guidelines based on the District's mission, the Board's vision, the District's strategic priorities and all existing mandates and requirements (federal, state, AdvancED, etc).

Once the allotment assumptions and guidelines are established, Business Services calculates the allotments using the following steps:

1. Enrollment Projections. Enrollment is projected for each facility. Projections are determined by variables such as historical survival rate, allocation of rising grade levels and area growth rates. (See Schools and Enrollment Projections)
2. Teacher Allotments. Once projections have been made at each school by grade level, allotment counts are determined based on the established assumptions and guidelines. Generally, allotments are determined by dividing the total projected enrollment (by grade level or category) by the target ratio.

FY2019 elementary, middle and high school allotment assumptions are on the following pages.

Exception Students Education Program (ESEP)

ESEP allotment assumptions (or formulas) and guidelines are the responsibility of the Superintendent, Executive Director of Student Services and senior leadership. Allotment decisions are based on the specific needs of each student.

Grant Funded Allotments

Grant funded allotments are the responsibility of the Superintendent, Grant Administrator and senior leadership. Allotment decisions are based on the needs of the students and within the parameters of the grant requirements.

The District may establish additional school, central office and support personnel allotments based on enrollment, current initiatives, historical trends and funding levels.

Paulding County School District
Fiscal Year Budget

2019

FY2019 Elementary Allotment Assumptions (19)

As of July 1, 2019

General Education Student : Teacher Ratio and Allotments

Kindergarten	21.6 : 1	106
1st Grade	22.6 : 1	99
2nd Grade	22.6 : 1	105
3rd Grade	22.6 : 1	107
4th Grade	28.6 : 1	86
5th Grade	28.6 : 1	91
		594

School-Based Certified Allotments

Principal			Assistant Principals			Evaluation and Assessment Coordinator		
Principal (240 x 8)	1	per School	Assistant Principal (210 x 8)	per FTE	Count	EAC (200 x 8)	1	per School
				1	1-899			
				2	>= 900			
Total FY2019 Allotments	19		Total FY2019 Allotments	24		Total FY2019 Allotments	19	
Counselors			Media Specialist			Specialist Teachers		
Counselors (190 x 8)	per FTE	Count	Media Specialist (190 x 8)	1	per School	PE, Music, Art or STEM (190 x 8)	per FTE	Count
	1	1-799					2.5	1-450
	1.5	800-999					3	451-525
	2	>=1000					3.5	526-600
							4	601-675
							4.5	676-750
							5	751-825
							5.5	826-900
							6	901-975
							6.5	976-1050
							7	>=1051
Total FY2019 Allotments	23		Total FY2019 Allotments	19		Total FY2019 Allotments	80	
Early Intervention Program			Gifted Teachers			ESOL		
EIP Teacher (190 x 8)	per FTE	Count	Gifted Teacher (190 x 8)	1	per School	ESOL Teacher (190 x 8)	Based on Case Load	
	2	1-899		2	HN			
	3	>=900						
	3	HN						
Adjustments migh be made for high need areas			Adjustments migh be made for high need areas					
Total FY2019 Allotments	43		Total FY2019 Allotments	21		Total FY2019 Allotments	21	District-wide

School-Based Classified Allotments

School Nurse			Secretary			Clerk		
Nurse (184 x 7.5)	1	per School	Secretary (205 x 8)	1	per School	Clerk (190 x 7.5)	1	700-1,199
							2	>=1,200
Total FY2019 Allotments	19		Total FY2019 Allotments	19		Total FY2019 Allotments	11	
Media Clerk			Bookkeeper			Kindergarten Paraprofessional		
Media Clerk (190 x 7.5)	1	per School	Bookkeeper (205 x 8)	1	per School	Kindergarten Para (184 x 7.5)	1	per Class
Total FY2019 Allotments	19		Total FY2019 Allotments	19		Total FY2019 Allotments	106	
School Nutrition Manager			School Nutrition Assistant					
SNP Manager (189 x 8)	1	per School	SNP Assistant (184 x 4)	Based on Demand				
Total FY2019 Allotments	19		Total FY2019 Allotments	91				

Paulding County School District
Fiscal Year Budget

2019

FY2019 Middle School Allotment Assumptions (9)

As of July 1, 2019

General Education Student : Teacher Ratio and Allotments

6th Grade	28.6 : 1	89
7th Grade	28.6 : 1	88
8th Grade	28.6 : 1	87
		264

School-Based Certified Allotments

Principal			Assistant Principals			Evaluation and Assessment Coordinator		
Principal (240 x 8)	1	per School	Assistant Principal (210 x 8)	per FTE	Count	EAC (200)	1	per School
				1	1-599			
				2	>=600			
				3	>=1,100			
Total FY2019 Allotments	9		Total FY2019 Allotments	18		Total FY2019 Allotments	9	
Counselors			Media Specialist			Specialist Teachers		
Counselors (190 x 8)	per FTE	Count	Media Specialist (190 x 8)	1	per School	PE	per FTE	Count
	0.5	500-799					2	1-600
	1	>=800					3	601-1,000
							4	1,001-1,200
Counselors (210 x 8)	1	per School					5	>=1,201
						Music	2	per School
						Art	1	per School
						Foreign Language	1	per School
Total FY2019 Allotments	14.5		Total FY2019 Allotments	9		Total FY2019 Allotments	64	
Connections			Remedial			ESOL		
Family & Cons (190 x 8)	1	per School	Math Study Skills and/or	1	per School	ESOL Teacher (190)	Based on Case Load	
Business Ed (190 x 8)	1	per School	Reading Recovery (190 x 8)					
Total FY2019 Allotments	14.5		Total FY2019 Allotments	9		Total FY2019 Allotments	64	

School-Based Classified Allotments

School Nurse			Secretary			Clerk		
Nurse (184 x 7.5)	1	per School	Secretary (205 x 8)	1	per School	Clerk (190 x 7.5)	per FTE	Count
							1	1-1,999
							2	>=1,200
Total FY2019 Allotments	9		Total FY2019 Allotments	9		Total FY2019 Allotments	10	
Media Clerk			Bookkeeper			ISS Paraprofessional		
Media Clerk (190 x 7.5)	1	per School	Bookkeeper (205 x 8)	1	per School	ISS Para (184 x 7.5)	1	per School
Total FY2019 Allotments	9		Total FY2019 Allotments	9		Total FY2019 Allotments	9	
School Nutrition Manager			School Nutrition Assistant					
SNP Manager (189 x 8)	1	per School	SNP Assistant (184 x 4)	Based on Demand				
Total FY2019 Allotments	9		Total FY2019 Allotments	51				

Paulding County School District
Fiscal Year Budget

2019

FY2019 High School Allotment Assumptions (5)

As of July 1, 2019

General Education Student : Teacher Ratio and Allotments

9th - 12th Grade* 22.5 : 1 419

Grand Total for District 1,277

* Ratio Includes JROTC and CTAE Positions

School-Based Certified Allotments

Principal			Assistant Principals			Evaluation and Assessment Coordinator		
Principal (240 x 8)	1	per School	Assistant Principal (210 x 8)	1	per School	EAC (200)	1	per School
				1	per Magnet			
				1	>= 2,000			
			Assistant Principal (240 x 8)	2	per School			
Total FY2019 Allotments	5		Total FY2019 Allotments	22		Total FY2019 Allotments	5	
Counselors			Media Specialist			Specialist Teachers		
Counselors (210 x 8)	per FTE	Count	Media Specialist (190 x 8)	1	per School	Band Director (210 x 8)	1	per School
	4	0-1999				Music/Band (190 x 8)	2	per School
	5	>2000				<i>PE, Art and Foreign Language are designated from the General Education allotments (above) by the Principal</i>		
District Grad Coach (190 x 8)	0.2	per School				<i>JROTC and CTAE are designated from the General Education allotments (above) by the Principal</i>		
<i>Principals may elect to convert one General Education allotment (above) to a Counselor</i>								
Total FY2019 Allotments	26		Total FY2019 Allotments	5		Total FY2019 Allotments	78	
ISS Instructor			ESOL					
ISS (190 x 8)	1	per School	ESOL Teacher (190)	Based on Case Load				
Total FY2019 Allotments	5		Total FY2019 Allotments	21	District-wide			

School-Based Classified Allotments

School Nurse			Secretary			Clerk		
Nurse (184 x 7.5)	1	per School	Secretary (205 x 8)	1	per School	Clerk (195 x 7.5)	2	per School
			Secretary (260 x 8)	1	per School			
Total FY2019 Allotments	5		Total FY2019 Allotments	10		Total FY2019 Allotments	10	
Guidance Clerk			Media Clerk			Bookkeeper		
Guidance Clerk (200 x 7.5)	1	per School	Media Clerk (190 x 7.5)	1	per School	Bookkeeper (260 x 8)	1	per School
Total FY2019 Allotments	5		Total FY2019 Allotments	5		Total FY2019 Allotments	5	
ISS Paraprofessional			Parking Lot Guard			School Nutrition Manager		
ISS Para (184 x 7.5)	1	per School	Parking Guard (180 x 8)	1	per School	SNP Manager (189 x 8)	1	per School
Total FY2019 Allotments	5		Total FY2019 Allotments	5		Total FY2019 Allotments	5	
School Nutrition Assistant								
SNP Assistant (184 x 4)	Based on Demand							
Total FY2019 Allotments	52							

Departments

Operations

Provides leadership and support to administrators, staff, students, parents and community to maximize student achievement, to keep schools safe, secure and to enhance services, processes and communication. This department oversees the daily operation of schools, including school administration, school nurses and social workers. This division also oversees communications, safety, athletics and extra-curricular activities, dual enrollment, virtual learning, CTAE, student disciplinary tribunals, truancy, the student discipline code, school reassignment, homeless student services and after school programs.

- **CTAE.** Career, Technical and Agricultural Education (CTAE) provides students with the opportunity to select at least three sequenced electives in a career pathway, along with recommended academic course work, to prepare them to continue their education at any level or enter the world of work.
- **Other Operational Divisions:**
 - Athletics
 - Central Registration
 - Communications
 - Counseling
 - Instructional Technology
 - Nursing
 - Safety: School & District
 - Student Records

Curriculum

Curriculum Coordinators work directly with teachers, school administrators, district administrators, state officials and colleagues from around the State to ensure a comprehensive, aligned, well-articulated instructional program.

The Curriculum department encompasses Curriculum, School Improvement, Assessment, Special Education and Professional Development. This division oversees K-12 instructional resources, student performance standards, federal and state programs and initiatives (Title I, Pre-K, ESOL, Response to Intervention) and gifted instruction. District-wide academic events and competitions are supported through this division as well.

- **School Improvement.** The School Improvement and Assessment Department guides the District's efforts in ensuring high academic achievement for all students through the support of continuous improvement planning, provision of high quality professional learning for all staff, direction and support to stakeholders with data and other resources to improve student

learning, and effective management and utilization of grants and federal funds to provide quality educational opportunities for all students.

- **Student Services.** The Exceptional Students Educational Program (ESEP) provides services to students with learning disabilities, emotional behavior disorders, intellectual disabilities, significant developmental delays, visual impairments, hearing impairments, orthopedic impairments, autism, speech and language impairments and other health impaired. Additional services include, but are not limited to, related vocational instruction, community skills development, physical therapy, occupational therapy and adapted physical education. A program for preschool children is also available.

Maintenance

To provide for scheduled preventive maintenance of District grounds to include landscape, hardscape, play equipment, asphalt, fencing, signage, erosion/storm drainage/detention ponds; unscheduled/emergency maintenance due to unforeseen circumstances; contract maintenance service; physical education field maintenance; vehicle and equipment maintenance

To structure, implement and maintain an energy management system that ensures minimum energy consumption while meeting the energy needs of the school district.

Transportation

Provides safe, professional and reliable transportation for eligible students and extra-curricular activities.

Business Services

This department includes financial reporting and accounting, budgeting, local school accounting and procurement. This includes oversight of the budget development, employee payroll, SPLOST collections, procurement, requests for proposals (RFPs) and local school fiscal activities.

Business Services Divisions:

- Accounting
- Procurement
- Payroll
- Local School Accounting
- Budgeting

Human Resources

Oversees hiring of new personnel, employee orientation, compensation, experience/employment verification, worker's compensation, retirement programs, substitute teacher management and administration of health insurance and other benefits.

Technology

Responsible for the management the District's network, installation/configuration of technology hardware and software, repair and maintenance of existing technologies, daily technology support to schools and support offices, secured connectivity to internet resources, management of phone system and oversight of PCSD data.

Construction

Manages the construction and renovation of all new and existing facilities.

Supplemental Section

Property Taxes & Values

What are property taxes?

Property tax is an ad valorem tax - which means according to value - based upon wealth. Wealth is determined by the property a person owns. All real property and all personal property are taxable unless the property has been exempted by law.

- Real property is land and generally anything that is erected, growing or affixed to the land; and
- personal property is everything that can be owned that is not real estate.

In Georgia, property is required to be assessed at 40% of the fair market value unless otherwise specified by law.

Property Taxable Values

Property is assessed at the county level by the Paulding County Board of Tax Assessors (BOA). The State Revenue Commissioner is responsible for examining the digests of counties in Georgia in order to determine that property has been assessed uniformly and equally between and within the counties.

Property owners that do not agree with the assessed value on their proposed assessment may file an appeal with the BOA.

Each year, the BOA is required to review the assessed value for property tax purposes of taxable property in the county. When the trend of prices on properties that have recently sold in the county indicate there has been an increase in the fair market value of any specific property, the BOA is required by Georgia law to re-determine the value of such property and increase the assessment. This is called a reassessment.

Net Digest

The net digest refers to the assessed value (40%) of all properties in a jurisdiction (or tax district), less appropriate exemptions. For 2017, the net digest for the maintenance and operations of PCSD was \$3.8 billion.

Who Does What?

Board of Tax Assessors:

Determines Property Value

Board of Education:

Recommends a Millage Rate

Board of Commissioners:

Levies the Tax

Tax Commissioner:

Collects the Tax

Georgia Department of Revenue:

Oversees the Process

Millage Rate

The tax rate, or millage, is set by the Paulding County Board of Commissioners (the tax levying authority) at the recommendation of the Board of Education. A tax rate of one mill represents a tax liability of one dollar per \$1,000 of assessed value.

A millage rate can be for the maintenance and operations of the school district (M&O) or for bond debt service, including principal and interest (Bond).

The FY2019 budget reflects an 18.879 M&O millage rate, to be used for the maintenance and operations of the school district. This rate is unchanged from FY2018. The budget does not anticipate a bond millage rate, as E-SPLOST funds will be used to pay bond debt service.

Rollback Rate

When the total digest of taxable property is prepared, Georgia Law requires that a rollback millage rate must be computed that will produce the same total revenue on the current year's new digest that last year's millage rate would have produced had no reassessments occurred.

Property Taxpayer's Bill of Rights ²¹

Senate Bill 177, Act 431 was signed April 30, 1999 and became effective January 1, 2000 (O.C.G.A. 48-5-32.1). The bill has two main thrusts:

- Prevention of indirect tax increases resulting from increases to existing property values due to inflation,
- Enhancement of an individual property owner's rights when objecting to and appealing an increase made by a county board of tax assessors to the value of the owner's property.

Rollback of Millage Rate When Digest Value Increased by Reassessments ²²

The Revenue Commissioner developed rules and regulations to implement the terms and provisions of O.C.G.A. 48-5-32.1.

Prevention of Indirect Tax Increases: Each year there are two types of value increases made to a county tax digest;

- increases due to inflation, and
- increases due to new or improved properties.

There are no additional requirements if the levying (or recommending) authority rolls back the millage rate each year to offset any inflationary increases in the digest.

²¹ Georgia Department of Revenue: Local Government Services Division

²² Georgia Department of Revenue: Local Government Services Division

Rollback of Millage Rate to Offset Inflationary Increases: When the total digest of taxable property is prepared, Georgia Law requires that a rollback millage rate must be computed that will produce the same total revenue on the current year's new digest that last year's millage rate would have produced had no reassessments occurred.

If the county (school district) elects to set their millage rate higher than the rollback rate, they will be required:

1. Notification of Tax Increase With Three Public Hearings: The levying (or recommending) authority must hold three public hearings allowing the public input into the proposed increase in taxes.
2. Publish Notice in Paper One Week Before Each Hearing: The levying (or recommending) authority must publish a notice in the paper one week in advance of each of these three public hearings.
3. Press Release to Explain Tax Increase: The levying (or recommending) authority must issue a release to the press explaining its intent to increase the taxes.

More Information?

For more information, visit the Georgia Department of Revenue's website at <https://dor.georgia.gov/local-government-services>.

2018 (FY2019) Millage Rate

The budget assumes an 18.879 millage rate for the maintenance and operation (M&O) of the District, which is slightly below average among comparable school districts. Coupled with above average school-aged persons per household, this results in an extremely low levy and local revenue per student.

The M&O millage rate for the District has not materially changed in over 10 years. It has only increased once in the last 18 years (FY2008), while decreasing three times (FY2003, FY2004 and FY2014) – remaining unchanged 14 out of the last 18 years.

In FY2012, the District eliminated the Bond millage rate of 2.963, with debt service now funded through E-SPLOST.

Rank	Millage Rate		Levy* per Student	Revenue per Student
	2017			
	Millage Rate (Actual)			
	Option A: Fixed	%		
1	Douglas	Douglas	Cobb	Cobb
	19.750	4.6%	\$4,229	\$4,277
2	Richmond	Richmond	Coweta	Coweta
	19.736	4.5%	\$3,712	\$3,927
3	Avg >10k	Avg >10k	Cherokee	Cherokee
	19.176	1.6%	\$3,628	\$3,752
4	Bartow	Bartow	Avg Comp	Avg >10k
	18.990	0.6%	\$3,590	\$3,580
5	Cherokee	Cherokee	Avg >10k	Bartow
	18.950	0.4%	\$3,582	\$3,406
6	Avg Comp	Avg Comp	Bartow	Avg Comp
	18.927	0.3%	\$3,229	\$3,384
7	Cobb	Cobb	Hall	Hall
	18.900	0.1%	\$3,137	\$3,166
8	Paulding	Paulding	Richmond	Richmond
	18.879	0.0%	\$2,980	\$3,147
9	Coweta	Coweta	Douglas	Douglas
	18.590	-1.5%	\$2,847	\$2,894
10	Hall	Hall	Paulding	Carroll
	18.500	-2.0%	\$2,427	\$2,504
11	Carroll	Carroll	Carroll	Paulding
	17.998	-4.7%	\$2,230	\$2,502

Millage Rate Highlights:

- FY2019 Budget does NOT include a millage rate increase
- Net M&O Digest is projected to increase \$330m or 8.8% to \$4.1 billion for 2018, compared to \$334m or 9.4% in 2017
- Changes in assessed property values (reassessment) will increase 2018 property taxes by an average 7.8%, compared to 9.0% in 2017
- Other changes to the digest will increase 2018 property taxes by 0.9%, compared to 0.4% in 2017
 - M&O millage rate of **18.879** was maintained in the Tentative and Original FY2019 Budgets – but may be amended pending a final millage rate adoption by the Board of Education on July 24, 2018
 - Bond millage rate of **0.000** was maintained in the Tentative and Original FY2019 Budgets - bond principal and interest will total \$8.2 million and will be paid through E-SPLOST

2018 Current Tax Digest and Five-Year History of Levy

NOTICE

Paulding County Board of Education CURRENT 2018 TAX DIGEST AND FIVE YEAR HISTORY OF LEVY

The Paulding County Board of Education does hereby announce that the millage rate will be established at a meeting to be held at the Paulding County Board of Education Board Room on July 24, 2018 at 8:30 AM EST and pursuant to the requirements of O.C.G.A 48.5.32, do hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

County School	2013	2014	2015	2016	2017	2018
Real & Personal Ad Valorem	\$ 2,719,187,258	\$ 3,144,502,642	\$ 3,566,536,251	\$ 3,843,751,629	\$ 4,267,812,331	\$ 4,695,351,018
Motor Vehicle Ad Valorem	331,484,580	270,511,790	197,077,380	147,754,190	109,114,430	84,458,480
Mobile Home Ad Valorem	2,389,120	2,278,520	1,951,153	1,862,849	1,781,714	1,646,786
Timber Ad Valorem (100%)	829,232	962,133	292,950	324,868	1,068,015	501,435
Heavy Duty Equipment	25,564	57,125	58,443	153,533	942,267	133,553
Gross Digest	3,053,915,754	3,418,312,210	3,765,916,177	3,993,847,069	4,380,718,757	4,782,091,272
Less M&O Exemptions	(413,986,896)	(452,043,930)	(511,439,573)	(563,602,175)	(626,135,711)	(697,410,643)
Net Digest	2,639,928,858	2,966,268,280	3,254,476,604	3,430,244,894	3,754,583,046	4,084,680,629
Forest Land Assistance Grant Value	2,786,437	1,830,913	1,182,089	4,196,833	4,247,286	4,352,537
Adjusted Net M&O Digest	2,642,715,295	2,968,099,193	3,255,658,693	3,434,441,727	3,758,830,332	4,089,033,166
Gross M&O Millage Rate	18.879%	18.879%	18.879%	18.879%	18.879%	18.879%
Less Millage Rate Rollbacks						
Net M&O Millage Rate	18.879%	18.879%	18.879%	18.879%	18.879%	18.879%
Net Taxes Levied	\$ 49,891,822	\$ 56,034,745	\$ 61,463,580	\$ 64,838,825	\$ 70,962,958	\$ 77,196,857
Net Taxes \$ Increase	\$ 428,819	\$ 6,142,923	\$ 5,428,836	\$ 3,375,245	\$ 6,124,132	\$ 6,233,899
Net Taxes % Increase	0.9%	12.3%	9.7%	5.5%	9.4%	8.8%

Note: M&O is Maintenance and Operations

QBE Made Simple

A look at how the Georgia's Quality Basic Education formula provides funding for Paulding County schools. The information on this page explains how QBE funding is calculated by the State of Georgia. The next page shows where the calculation is shown on the QBE sheet. This page along with the following page is intended to be viewed at the same time to simplify the QBE formula into 7 steps.

STEP 1 Count the Students

Count the full time equivalent of students at each school for each education program

STEP 2 Consider State of Georgia QBE Educational Programs Weights & Training and Experience (T&E) Factor

Since different programs vary in their cost of operation, the State assigns an appropriate weight to reflect these differences. The T&E factor takes into consideration Paulding County teachers' years of experience and level of education to increase the program weights. The revenue amounts per student and Paulding County's T&E factor can be found on the Georgia DOE website.

STEP 3 Multiply the number of students counted in each QBE program x the Per Student Revenue Amount x Paulding County's Training & Experience Factor

STEP 4 The State adds additional funding for Indirect Cost

Indirect school district costs (Maintenance, School/Central Administration, Media and Professional Development)

STEP 5 The State deducts the Local 5 Mill Share Amount

The State of Georgia requires that Paulding County levy 5 mills (Local 5 Mill Share) locally to support education and this 5 mills is deducted from QBE Formula Earnings.

STEP 6 The State deducts Austerity Cuts from the district's earnings

As a result of the difficult economic environment, the State of Georgia has identified budget reductions to K-12 Education in Georgia called Austerity Cuts. These State reductions have been assessed since 2002 and are deducted from QBE Formula Earnings

STEP 7 The State adds funding for State of Georgia Categorical Grants

Paulding County currently has State Categorical Grant funding for Transportation and Nursing

Paulding County School District
Fiscal Year Budget

2019

Step 1: Student FTE Count

Step 2: Review Program Weights

Program	Weight
Kindergarten	1.6532
Kindergarten EIP	2.0382
Grades 1-3	1.2859
Grades 1-3 EIP	1.7955
Grades 4-5	1.0358
Grades 4-5 EIP	1.7892
Grades 6-8	1.0281
Middle School	1.1317
Grades 9-12	1.0000
Vocational Lab	1.1907
Remedial	1.3099
Alternative	1.4727
Special Ed Cat I	2.3828
Special Ed Cat II	2.7933
Special Ed Cat III	3.5559
Special Ed Cat IV	5.7624
Special Ed Cat V	2.4532
Gifted	1.6609
ESOL Program	2.5096

Step 3: Step 1 x Step 2 x (1+CCPS
T&E Factor) = QBE Direct Instruction

Step 4: State Adds Addt'l Funding

Step 5: Deduct Local 5 Mill Share

Step 6: Deduct Austerity Adjustment

Total QBE Formula Earnings

Step 7: Add Categorical Grants

Total QBE Funding

OFFICIAL Georgia State Department of Education Earnings Sheet
School System: 710 - Paulding County FY 18 INITIAL A

Earnings (\$)						
DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL 5 MILLS	STATE FUNDS
Kindergarten Pgm	1,871	9,246,802	130,587	9,377,389	997,574	8,379,815
Kindergarten Early Intr Pgm	172	1,237,800	13,442	1,251,242	133,108	1,118,134
Primary Grade(1-3) Pgm	5,198	23,109,658	446,333	23,555,991	2,505,905	21,050,086
Primary Grd Early Intrv(1-3) Pgm	564	3,749,882	48,447	3,798,329	404,048	3,394,281
Upper Elementary Grd(4-5) Pgm	3,334	11,317,328	234,747	11,552,075	1,228,919	10,323,156
UppElem Grd Early Intrv(4-5)	447	2,971,822	31,478	3,003,300	319,493	2,683,807
Middle Grade(6-8) Pgm	0	0	0	0	0	0
Middle School(6-8) Pgm	5,742	22,062,841	404,349	22,467,190	2,390,078	20,077,112
High School Gen Educ(9-12)	6,248	19,969,897	709,773	20,679,670	2,199,620	18,479,750
CTAE(9-12) PGM	1,500	5,793,228	521,838	6,315,066	671,802	5,643,264
Students with Disab Cat I	178	1,537,214	44,315	1,581,529	168,244	1,413,285
Students with Disab Cat II	182	1,931,863	23,906	1,955,769	208,066	1,747,713
Students with Disab Cat III	1,125	15,505,225	229,758	15,734,983	1,673,900	14,061,083
Students with Disab Cat IV	214	4,902,321	90,329	4,992,650	531,122	4,461,528
Students with Disab Cat V	530	4,581,416	224,095	4,805,511	511,214	4,294,297
Gifted Student Category VI	1,367	7,898,626	137,931	8,036,557	854,935	7,181,622
Remedial Education Pgm	168	794,598	9,535	804,133	85,544	718,589
Alternate Education Pgm	339	1,622,703	23,873	1,646,576	175,164	1,471,412
Eng Spkrs of Other Lang (ESOL)	69	690,879	3,983	694,842	73,918	620,924
Spec Ed. Itinerant				7,393	786	6,607
Spec Ed. Supplemental Speech				0	0	0
TOTAL DIRECT INSTRUC.	29,134	138,923,903	3,328,669	142,259,995	15,133,730	127,126,265
INDIRECT COST						
Central Admin and One Time QBE		3,453,261	443,128	3,896,389	414,501	3,481,888
School Admin		6,881,832	202,777	7,084,309	753,635	6,330,674
Facility M & O			8,681,923	8,681,923	923,590	7,758,333
Sub Total (INDIRECT COST)		10,334,793	9,327,828	19,662,621	2,091,726	17,570,895
MEDIA CENTER PGM.		3,366,375	405,562	3,771,937	401,262	3,370,675
20 DAYS ADDITIONAL INSTRUCTION		1,155,462		1,155,462	122,922	1,032,570
STAFF & PROFESSIONAL DEV				655,513	69,734	585,779
PRINCIPAL STAFF & PROF. DEV				10,131	1,078	9,053
MIDTERM HOLD HARMLESS						
Amended Formula Adjustment						(2,974,887)
Charter System Adjustment				0	0	0
QBE FORMULA EARNINGS		153,780,563	13,062,089	167,515,689	17,820,452	149,695,237
CATEGORICAL GRANTS						
Pupil Transportation Pgm (Includes 90 Drivers and bus replacement funds of 0)				1,384,284		1,384,284
Sparsity - Regular				0		0
Nursing Services				582,010		582,010
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				169,481,983		148,686,664
Education Equalization Funding Grant				27,368,078		27,368,078
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				196,850,061		176,054,742
Charter Commission Admin - State						0
Military Counselors						0
DCH Direct Payment						0
State Commission Charter Supplement				0		0
TOTAL FUNDING ON THIS ALLOTMENT SHEET				196,850,061		176,054,742

Local School Administration

Elementary Schools

Abney Elementary School

			
Scott Brock Principal	Kim Hembree AP	Celeste Straka AP	Camille Alderman EAC

Allgood Elementary School

			
Donna Oldham Principal	Scott Ragsdale AP	Dana Steverson AP	Jenette Allen EAC

Baggett Elementary School

		
Kamese Daniel Principal	Lyn Crowe AP	Brandon Chason EAC

Burnt Hickory Elementary School

			
Joy Viness Principal	Andrea Davis AP	Stan Ingram AP	Becky Terry EAC

Elementary Schools

Dallas Elementary School



Blake Keown
Principal



Tameka Walker
AP



Laura Goudreau
EAC

Dugan Elementary School



DeAnna Byers
Principal



Tracy Gaynor
AP



Rhonda Owen
EAC

Hiram Elementary School



Kimberly Walton
Principal



Emily Black
AP



Thomas Beames
EAC

Hutchens Elementary School



Priscilla Smith
Principal



Jennifer Conkle
AP



Jacob Griffith
EAC

Elementary Schools

McGarity Elementary School



Karla Dodgen
Principal



Shetal Slusher
AP



Beth Becraft
EAC

Nebo Elementary School



Cynthia Davies
Principal



Charles Harrison
AP



Melanie Hyde
EAC

New Georgia Elementary School



Sonja Nelson
Principal



Tasha Adams
AP



Mary Gaddis
EAC

Northside Elementary School



Tiffany Frachiseur
Principal



Andy Davis
AP



Lori Morgan
EAC

Elementary Schools

Panter Elementary School



John Cooper
Principal



Heather White
AP



Amy Delany
EAC

Poole Elementary School



Paul Chaffee
Principal



Kristi Davis
AP



Katie Meeks
EAC

Ragsdale Elementary School



Ann Arnold
Principal



Carol Ammons
AP



Myers Moreland
EAC

Roberts Elementary School



Paul Wilder
Principal



Gigi Neal
AP



Esther Jones
EAC

Elementary Schools

Russom Elementary School



Libby Bell
Principal



Betty Nell Gassett
AP



Dustin Schularick
AP



Gwyneth Posey
EAC

Shelton Elementary School



Jeff Robinson
Principal



Susan Woodham
AP



Gina Zuganellis
AP



Lydia Kolb
EAC

Union Elementary School



Teresa Benefield
Principal



Kimberly Merrell
AP



Endea Hudgins
EAC

Middle Schools

Austin Middle School



Greg Musgrove
Principal



Dannison Curtis
AP



Larry Sailors
AP



Sandra Wood
EAC

Dobbins Middle School



Donna Broyles
Principal



Kimberly Silas
AP



Jonathan Thomas
AP



Wendy Mace
EAC

East Paulding Middle School



Thomas Alverson
Principal



Reese Jacobs
AP



Teresa Raley
AP



Kimberly Burford
EAC

Herschel Jones Middle School



Glenn Bigham
Principal



Joel Boyd
AP



Tammy Skelton
AP



Tiffany Canty
EAC

Middle Schools

McClure Middle School



Jaynath Hayes
Principal



James Long
AP



Tammy Ponder
AP



Tamara Vickers
AP



Teresa Bowles
EAC

Moses Middle School



Scott Viness
Principal



Greg Cherry
AP



Dianah Johnson
AP



Karen Kirby
EAC

P.B. Ritch Middle School



Christi Carson
Principal



Pamela Swiney
AP



Rodney Wilkerson
AP



Inester Jones
EAC

Scoggins Middle School



Rene Webb
Principal



Barbara Crutchfield
AP



Benjamin Moore
AP



Lameisha Williams
EAC

Middle Schools

South Paulding Middle School



James Neal
Principal



Chad Tittle
AP



Katherine Murray
EAC

High Schools

East Paulding High School



Ronnetta Simpson
Principal



Alan Daws
AP



Angela Johnson
AP



Carole Pearson
AP



Brad Thomason
AP/AD



Irina Keith
EAC

High Schools

Hiram High School



Misty Cooksey
Principal



April Byrne
AP



Kristi Gammon
AP



Darius Hodge
AP



Jeff Wallace
AP/AD



Borato Broughton
EAC

North Paulding High School



Gabe Carmona
Principal



Ben Brooks
AP



Chris Davies
AP



Lorilyn Harrell
AP



Roberto Rivera
AP/AD



Julie Speeney
AP



Tracy Sellars
EAC

High Schools

Paulding County High School



Craig Wilcox
Principal



Robin Davis
AP



Dustin Skelton
AP/AD



Chris Stafford
AP



Karmel Tanner
AP

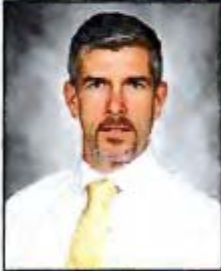


Kevin Thomas
AP



Kelly Loner-Davis
EAC

South Paulding High School



Keith Rowland
Principal



Dedreial Jackson
AP



Chris McAllister
AP/AD



Dianna Moyer
AP



Edward Thomas
AP



Cristin Thomason
EAC

New Hope Education Center



Vladimir Labossiere
Principal

E-SPLOST V

On May 20, 2014 the voters of Paulding County approved the extension of the penny sales tax that is helping build classrooms, improve current facilities, and provide technology for Paulding County students.

E-SPLOST is not a new or additional tax. Since 1997, voters have consistently supported the local school system through resolutions, approving four E-SPLOST programs (1997, 2001, 2006, and 2011). Over the past 17 years these programs have paid debt, purchased land, built and equipped hundreds of classrooms, and helped maintain and renovate existing facilities.

In addition to maintaining existing schools, these programs have helped construct twenty new schools and sixteen school additions.

E-SPLOST V Highlights:

- Projected collections are \$87.6 million* from April 2016 to March 2021.
- Projections are 28% more than the previous program.
- This is a continuation of the existing sales or consumption tax. Meaning, the one-cent sales tax currently is paid on retail sales in Paulding County.
- Collections will begin in April 2016, when E-SPLOST IV expires.
- The referendum will permit up to \$100 million in collections, to allow for flexibility in the projections.

* Georgia State University's Andrew Young School of Policy Studies (Fiscal Research Center) and EducationPlanners, LLC

Priority 1: Debt Service

- 50% or \$43.4 million of projected collections will be designated for debt service (principal and interest on existing debt).
- A minimum balance is always maintained to ensure adequate reserves are always available.
- As with previous programs, E-SPLOST V will provide for short-term borrowing, allowing for some projects to be expedited, if necessary.
- The school district has not issued bonds since 2008 and has \$110 million in debt, \$99 million by the end of the current E-SPLOST IV.

Provided that projected collections are met over the five-year life of the program, the citizens of Paulding County would continue to enjoy no school bond millage. Without E-SPLOST V, the \$43.4 million in debt service would need funding through a school bond millage rate – resulting in an estimated 17% increase in Ad Valorem Tax (property tax). Here are estimated increases, based on home values:

- \$100,000 – Increase of \$129 per year or \$645 over 5 years
- \$200,000 – Increase of \$257 per year or \$1,285 over 5 years
- \$300,000 – Increase of \$386 per year or \$1,930 over 5 years

However, this estimated 17% school bond millage rate increase (from 0.000 to 3.213) will not be necessary with E-SPLOST V funding.

Priority 2: Capital Projects

- 50% or \$44.2 million of projected collections will be designated for capital improvements.
- Capital projects are subject to change based on the needs of the school district and fluctuations in the projections – considering that debt service is the first priority of the program.
- The school district, in collaboration with EducationPlanners, LLC, has identified capital needs that could be funded via the program, and ranked their order of focus.

1	Technology Improvements	\$3.2 million
2	Shelton Elementary Addition	\$12.9 million
	North Paulding High School Addition	\$3.3 million
	Field/Track Improvements (all high schools)	\$6.4 million
	Band Instruments (all middle and high schools)	\$1.5 million
3	Fire Alarm, Sprinkler System, and Intercom Replacement (16 schools)	\$2.3 million
	Plumbing Improvements (3 schools)	\$0.3 million
4	Roof and Gutter Repairs (14 schools, 3 offices)	\$13.4 million
5	Flooring (3 schools)	\$1.0 million
	HVAC (16 schools, 3 offices)	\$18.3 million
	Other Maintenance Projects	\$0.6 million

State Funding of Capital Projects

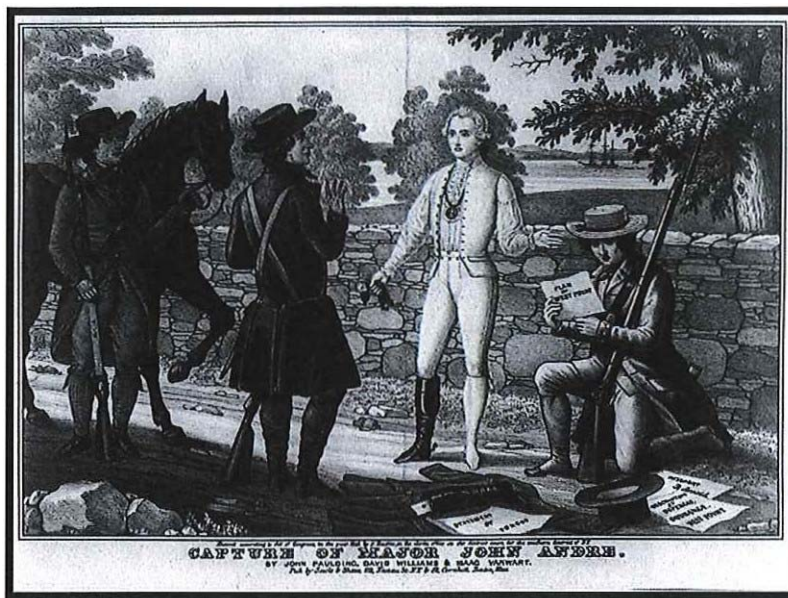
- \$18.9 million, or 30%, of the \$63.2 million in capital needs are projected to be reimbursed through the Georgia Department of Education's Capital Outlay Program.

History of Paulding County

The Beginning:

Paulding County was founded on December 3, 1832 as Georgia's 89th county. Paulding County is named after John K. Paulding, a Revolutionary War hero, who captured the British spy Major John Andre. Major Andre was an accomplice to Benedict Arnold in the attempted surrender of the fort in West Point, New York to the British Army.

Paulding County was one of ten counties that formed Cherokee County. On December 3, 1832 an act of the Georgia General Assembly separated Cherokee County into Union, Murray, Lumpkin, Gilmer, Forsyth, Floyd, Cobb, Cherokee, Cass (now known as Bartow), and Paulding. Van Wert became the county seat. Van Wert was named after Isaac Van Wert, another Revolutionary War soldier who participated in the capture Major John Andre.



In the Gold Lottery of 1832, Paulding County was separated into forty-acre "gold lots." People came from other parts of Georgia and other states to seek gold; however, many were not successful. Some of the immigrants remained in the county for agricultural purposes thus farming became the main occupation for Paulding County. Primary crops grown in Paulding County were cotton, corn, wheat and tobacco. Although the Removal Act was passed in 1830, most Cherokee Indian tribes that had inhabited much of Georgia did not leave Paulding County until 1838 on the Trail of Tears.

Between 1832 and 1874, parts of Paulding were annexed into Carroll, Cobb, Polk, and Douglas counties. On December 20, 1851, a section of Paulding was used to form Polk County and the county seat of Van Wert was included in Polk County. Dallas became Paulding County's new seat in 1851. Dallas is named after George Mifflin Dallas, Vice President of the United States under James Polk. On May 14, 1852, Dallas was founded on land deeded from Garrett H. Spinks and became incorporated in 1854. Paulding County has two other incorporated cities, Hiram and Braswell.

Our Courthouse:

The first two courthouses of Paulding were built in the county seat of Van Wert. In 1854, Paulding County purchased land to build another courthouse in the county seat of Dallas. In 1892, the new

courthouse was constructed. The building has been renovated several times throughout the years. The George T. Bagby Annex building was constructed in 1990. In 2008, the new Watson Government Complex opened and was dedicated to the Watson family. The new site is located at Constitution Boulevard in Dallas. The complex is the location of the courthouse and the administration offices for Paulding County.

The Civil War & Other Happenings:

Paulding County is well known for its role in the Civil War. In 1864, Union General William T. Sherman planned to take over Dallas to control the traffic on the county roads that led to larger cities such as Atlanta and Kennesaw. Confederate General Joseph Johnson commanded his troops to stop the Union from the attempted take-over. Because of the Union's attempt to control part of Paulding County, three battles took place at New Hope Church, Dallas and Pickett's Mill. The battles delayed Sherman's attack on Atlanta. Paulding County's historic Henderson House served as the Union headquarters. Today, Pickett's Mill is one of the best preserved Civil War sites in the nation.



After the reconstruction period, Paulding County began to flourish. Construction of the Southern and Seaboard Railroads began in 1882. Paulding County was also introduced to the textile industry at this time. Both industries played a great role in the growth of the county. Along with the introduction of the railroad and the textile industry, Paulding County's first newspaper was introduced, The Dallas New Era.

On October 18, 1903, "Ole 88" Engine 345, jumped the tracks and tore down part of the Pumpkinvine Creek Trestle. Pumpkinvine Creek Trestle, which was originally built in 1901, was rebuilt after the accident. The trestle is over 750 feet long and towers 126 feet above Pumpkinvine Creek. The trestle was restored in 1999 and now serves as part of the Silver Comet Trail.

On April 4, 1977, Southern Airways Flight 242 departed from Huntsville, Alabama traveling to Atlanta. The flight crew was advised of the presence of thunderstorms and possible tornadoes along their route prior to their departure. The flight crew had flown that same route from Atlanta earlier in the day and only encountered mild turbulence and light rain. During the flight, the weather intensified. The aircraft entered a thunderstorm cell and encountered excessive amounts of water and hail. The windshield was damaged by hail. Due to the massive amounts of water ingested, both engines failed.

The pilots executed an emergency landing on State Route 92, also known as Highway 381 or Dallas-Acworth Highway, located in the New Hope Community. When landing, the aircraft collided with a gas station/convenience store and several other structures. The flight crew and sixty-two passengers aboard

the aircraft died including eight people on the ground. Twenty-one passengers including both flight attendants survived.

The famous Silver Comet Trail, which runs through parts of the county, was originally a railroad. The trail is named after the Silver Comet Locomotive. The locomotive was a passenger train with dining and sleeping amenities. In 1992, The Georgia Department of Transportation purchased the abandoned railway from CSX. The land was purchased with the intentions of it becoming a transit extension but currently the land is being used as a trail for Paulding, Cobb, and Polk Counties. Construction on the trail began in Smyrna in 1998 and was completed in 2008 in Anniston, Alabama. The Silver Comet Trail is perfect for walking, biking, rollerblading, dog walking and horse riding.



Glossary and Exhibits

Glossary

This glossary contains definitions of terms necessary for a common understanding of the *PCSD Budget Book*. Some of these definitions are not primarily financial accounting terms, but have been included due to their significance to the accounting and budgeting process. The glossary is arranged alphabetically with appropriate cross-referencing where necessary.

AD VALOREM TAXES

Taxes levied on the assessed valuation (less exemptions) of real and personal property, including automobiles.

APPROPRIATION

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

APPROPRIATION CONTROL

The control or management of a school district's business affairs in accordance with an approved budget and with a responsibility to keep expenditures within authorized amounts.

See also BUDGETARY CONTROL.

AUSTERITY

Measures taken by government to reduce expenditures in an attempt to shrink a growing budget deficit.

BALANCE SHEET

A summarized statement, as of a given date, of the financial position of a local education agency per fund and/or all funds combined showing assets, liabilities, reserves and fund balance.

BOARD OF EDUCATION (DISTRICT)

The elected or appointed body which has been created according to State law and vested with responsibilities for educational activities in a given geographical area. These bodies are sometimes called school boards, governing boards, boards of directors, school committees, school trustees, etc. This definition relates to the general term and covers State boards, intermediate administrative unit boards, and local basic administrative unit boards.

BOND

A written promise, generally under seal to pay a specified sum of money, called the face value, at a fixed time in the future, called the maturity date, and carrying interest at a fixed rate, usually payable

periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

BONDED DEBT

The part of the school district debt which is covered by outstanding bonds of the district. This type of debt is sometimes called "Funded Debt."

BONDS ISSUED

Bonds sold to a holder, to whom the issuer is indebted.

BUDGET

A budget is a plan of financing operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect. The third part consists of schedules supporting the summary. These schedules show in detail the proposed expenditures and means of financing them together with information as to past years' actual revenues and expenditures and other data used in making the estimates.

BUDGET ADJUSTMENT (AMMENDMENT)

An administrative procedure used to revise a budgeted amount after the Annual Budget has been adopted by the Board of Education and approved by the State Board of Education.

BUDGETARY CONTROL

Budgetary Control refers to the management of the business affairs of the school district in accordance with an approved budget. Budget managers have a responsibility to keep expenditures within the authorized amounts.

See also APPROPRIATION and POSITION CONTROL.

CAPIAL ASSET

Capital Assets are items owned by the Paulding County School District such as land, buildings, equipment and other that are used over a period of time to provide service to the organization and the organization community. Capital assets may be used to produce goods or to repair, maintain or construct other assets.

CAPITAL BUDGET

The capital budget is a plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget. If a Capital Program is in operation, it will be the first year thereof. A Capital Program is sometimes referred to as a Capital Budget.

See also CAPITAL PROGRAM.

CAPITALIZATION

A process of defining the value or threshold used to determine whether an item will need to be recorded as expenditure or kept as a fixed asset.

CAPITAL OUTLAYS

Expenditures which result in the acquisition of or addition to fixed assets.

CAPITAL PROGRAM

A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

CAPITAL PROJECTS

Capital Projects are those that result in the acquisition or construction of land, buildings and related improvements.

CAREER & TECHNICAL EDUCATION (CTAE)

Career & Technical Education programs provide students opportunities to apply mathematics, science and communication competencies in laboratory and occupational settings that develop specific technical skills applicable in broad concentration areas.

CHART OF ACCOUNTS

A list of accounts systematically arranged, applicable to a specific concern, listing account names and numbers, if any. A chart of accounts, accompanied by descriptions of their use and of the general operation of the books of accounts, becomes a classification or manual of accounts: a leading feature of a system of accounts.

CONTINGENCY

Amount of money set aside for emergency school needs during the year.

CONTRACTED SERVICES

Contracted Services are a type of expenditure that includes labor, material and other costs for services rendered by personnel who are not on the payroll of the local education agency.

COST PER PUPIL

By dividing a monetary amount by an enrollment number, can be normalized across schools and districts in order to determine relative efficiencies. Possible measures can include budget or expenditure data for a given period of time, or a pupil unit of measure such as daily membership or daily enrollment.

COUPON RATE

A coupon rate is the yield paid by a fixed-income security; a fixed-income security's coupon rate is simply the annual coupon payments paid by the issuer relative to the bond's face or par value. The coupon rate is the yield the bond paid on its issue date.

DEBT

A debt is an obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants and notes, etc.

DEBT LIMIT

The debt limit is the maximum amount of gross or net debt that is legally permitted.

DEBT SERVICE

Interest and principal payments associated with the issuance of bonds.

DELINQUENT TAXES

Delinquent taxes are those that remain unpaid on or after the date on which a penalty for non-payment is attached.

DIVISION (DEPARTMENT)

A division is a major administrative component of the school system that indicates overall management responsibility for an operation or a group of related operations within a functional area.

ELEMENTARY SCHOOL

A school classified as elementary by state and local statutes or practices and composed of kindergarten through grade five.

EMPLOYEE BENEFITS (FRINGE)

Amount paid by the school system on behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are, in a sense, overhead payments. They are fringe

benefit payments, and while not paid directly to employees, are part of the cost of salaries and benefits. Examples include: (a) group health or life insurance, (b) contribution to employee retirement, (c) Social Security and (d) Worker's Compensation.

ENGLISH FOR SPEAKERS OF OTHER LANGUAGES (ESOL)

A program that provides English instruction for students whose first language is one other than English.

ESEP

Exceptional Students Education Program

EXPENDITURES

This includes total charges incurred, whether paid or unpaid, for current expense, capital outlay and debt service.

FISCAL PERIOD

Any period at the end of which a local education agency determines its financial position and the results of its operations. The period may be a month, a quarter, or a year, depending upon the scope of operations and requirements for managerial control and reporting purposes.

FISCAL YEAR (FY)

A twelve-month period of time to which the annual budget applies and at the end of which a local education agency determines its financial position and their results of its operations. For Paulding County School District this period is July 1 through June 30.

FRINGE BENEFITS

Total employers share of F.I.C.A. Taxes, hospitalization, dental, disability, worker's compensation, unemployment and retirement contributions made on behalf of employees.

See also EMPLOYEE BENEFITS.

FULL-TIME EQUIVALENT – EMPLOYEE (FTE)

The amount of employed time required in a part-time position expressed in proportion to that required in a full-time position, with 1.0 representing one full-time position. It is derived by dividing the amount of employed time in the part-time position by the amount of employed time required in a corresponding fulltime position.

FULL-TIME EQUIVALENT – STATE FUNDING (FTE)

Local school systems in Georgia must report enrollment at least twice during the school year for funding purposes. This reporting reflects the school day being divided into six parts (periods). The student is counted six times, according to which programs he or she participates in during the day.

Each student is counted for each one-sixth of the school day for the eligible program in which he or she is enrolled. The resulting total, when divided by six, is known as the full-time equivalent (FTE) program count. An average of three reported counts are used in the funding formula.

See also QUALITY BASIC EDUCATION.

FUNCTION²³

Function is an accounting term relating to both the budget and the financial report. A “function” is a grouping of activities being performed for which salaries and other types of direct costs are expended and accounted. Functions and sub functions consist of activities which have somewhat the same general operational objectives. Furthermore, categories of activities comprising each of these divisions and subdivisions are grouped according to the principle that the activities should be combinable, comparable, relatable and mutually exclusive. Both the budget and the financial reports group activities within “functions.”

INSTRUCTION (1000)

Instruction includes activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process. Note: Counselors and Technology Specialists funded through QBE are allowable charges to this function for expenditure control purposes.

PUPIL SERVICES (2100)

Activities designed to assess and improve the well-being of students and to supplement the teaching process. Activities include guidance, counseling, testing, attendance, social work, health services, etc. Also include supplemental payments for additional duties such as coaching or supervising extracurricular activities.

IMPROVEMENT OF INSTRUCTIONAL SERVICES (2210)

Technical and logistical support activities designed to aid teachers in developing the curriculum, preparing and using special curriculum materials, and understanding the various techniques that stimulate and motivate students. These services facilitate, sustain, and enhance instruction techniques. Includes costs associated with technology personnel (Technology Specialists), contracted support services, systems planning and analysis, systems application development, network support services, and other technology-related costs that relate to the support of

²³ Georgia DOE Chart of Accounts, 11/1/2018

instructional activities. Effective FY 2018 – All Instructional Staff Training (professional development) costs will be reported using Function 2213. Training and professional development for other, non-instructional employees should be reported in their respective functions.

INSTRUCTIONAL STAFF TRAINING (2213)

Activities associated with the professional development and training of instructional personnel. These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of instructional personnel. Training that supports the use of technology for instruction should be included in this code. The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should be captured in this function code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors. It should be noted that the salary of a teacher who is attending training would still be reported in function 1000.

EDUCATIONAL MEDIA SERVICES (2220)

Activities concerned with directing, managing and operating educational media centers. Included are school libraries, audio-visual services and educational television.

FEDERAL GRANT ADMINISTRATION (2230)

Activities concerned with the demands of Federal Programs grant management. Federal Indirect Cost Charges should continue to be charged to 2300-880.

GENERAL ADMINISTRATION (2300)

Activities concerned with establishing and administering policy for operating the LUA. These include the activities of the members of the Board of Education. Local activities in interpretation of the laws and statutes and general liability situations are charged here, as are the activities of external auditors. Also recorded here are activities performed by the superintendent, administrative support personnel and deputy, associate, or assistant superintendent having overall administrative responsibility.

SCHOOL ADMINISTRATION (2400)

Activities concerned with overall administrative responsibility for school operations. Included are activities of principals, assistant principals, full time department chairpersons and clerical staff.

SUPPORT SERVICES – BUSINESS (2500)

Activities concerned with the fiscal operation of the LUA, including budgeting, financial and property accounting, payroll, inventory control, internal auditing and managing funds. Also included are purchasing, warehouse and distribution operations, and printing, publishing and duplicating operations.

MAINTENANCE AND OPERATION OF PLANT SERVICES (2600)

Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools. Property insurance expenditures are recorded in this function.

STUDENT TRANSPORTATION SERVICE (2700)

Activities concerned with the conveyance of students to and from school and trips to school activities. These activities include supervision of student transportation, vehicle operation, servicing and maintenance, bus monitoring and traffic direction. Transportation insurance expenditures are charged to this function.

SUPPORT SERVICES – CENTRAL (2800)

Central Office activities other than general administration and business services. Included are personnel services, data processing services, strategic planning including research, development and evaluation on a system-wide basis; and public relations activities, such as writing, editing and other preparation necessary to disseminate information to students, staff and the general public.

OTHER SUPPORT SERVICES (2900)

All other support services not properly classified elsewhere in the 2000 series.

SCHOOL NUTRITION PROGRAM (3100)

Activities concerned with providing food to students and staff in a school or LUA. This service area includes the preparation and serving of regular and incidental meals or snacks in connection with school activities and delivery of food. Activities should be recorded in Fund 600 (School Nutrition Program) except when paid by federal funds from fund 100 on behalf of the food service operation due to a shortage of funds or by special arrangement.

ENTERPRISE OPERATIONS (3200)

Activities that are financed and operated in a manner similar to private business enterprises - where the intent is to recover costs through user charges. Examples: LUA operated bookstore, cannery or freezer plant operation, stadium operation, etc.

COMMUNITY SERVICES OPERATIONS (3300)

Activities concerned with providing community services to students, staff or other community participants. Examples of this function would be the operation of a community swimming pool, a recreation program for the elderly, a child care center for working mothers, etc.

FACILITIES ACQUISITION AND CONSTRUCTION SERVICES (4000)

Activities concerned with the acquisition of land and buildings; renovating buildings; the construction of buildings and additions to buildings, initial installation or extension of service systems and other build-in equipment; and improvements to sites.

OTHER OUTLAYS (5000)

Outlays which cannot be properly classified as expenditures, but require budgetary or accounting control. Transfers to other funds are recorded as 5000-930.

DEBT SERVICE (5100)

Outlays to retire the long-term debt (obligations in excess of one year) of the LUA. Included are payments of principal, interest and paying agents' fees. Interest on current loans (repayable within one year) is charged to function 2500.

FUND

A fiscal and accounting entity which is comprised of a self-balancing set of accounts that reflect all assets, liabilities, equity, revenue and expenditures (or expenses) necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for purposes of legal compliance, different natures of the activities performed, measurement of different objectivities and to facilitate management control.

FUND BALANCE

Fund Balance refers to the excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over the liabilities, reserves and appropriations for the period.

FUND BALANCE – UNASSIGNED

That portion of the excess funds which has no legal commitments or formal designations by the Board for future funding needs.

FUND, CAPITAL PROJECTS

The Capital Projects Fund is used to account for all resources used for acquiring capital sites, buildings, and equipment as specified by the related bond issue. Capital project funds are designated to account for acquisition or construction of capital outlay assets which are not acquired directly by the general

fund, special revenue funds or enterprise funds. Capital project funds have been developed to account for the proceeds of a specific bond issue and revenue from other possible sources which are designated for capital outlay, i.e., for land, buildings and equipment.

FUND, DEBT SERVICE

The fund used to finance and account for payment of principal and interest on all long-term general obligation debts. Debt service funds are used to accumulate resources over the outstanding life of the bond issue in an amount equal to the maturity value. Cash of the debt service may be invested in income producing securities which are converted back into cash at the maturity date for use in retiring bonds.

FUND, GENERAL

The fund used to finance the ordinary operations of the education agency. It is available for a legally authorized purpose and consists of money not specifically designated for some other particular purpose.

FUND, SPECIAL REVENUE

A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes.

FUND, FIDUCIARY

The fund used to account for money and property held in trust by a school system for individuals, government entities, or non-public organizations. A Trust Fund is usually in existence over a longer period of time than an Agency Fund. Primarily, Agency Funds function as a clearing mechanism for cash resources collected by the district held for a short period and then disbursed to authorized recipients.

GENERAL OBLIGATION BONDS

Bonds issued to finance major projects with resources from tax collection to repay debt. The full faith, credit and taxing power of the government back this type of bond.

GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP)

A system of uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

GRANT

Contribution of either money or material goods given by a contributing unit (public or private) to another receiving unit and for which the contributing unit expects no repayment. Grants may be for a specific or general purpose.

HIGH SCHOOL (SECONDARY EDUCATION)

A school classified as high school by state and local statutes or practices and composed of grades nine through twelve.

INTER-FUND TRANSFERS

Amounts transferred from one fund to another fund.

KINDERGARTEN

A group or class that is organized to provide educational experience for children for the year immediately preceding the first grade and conducted during the regular school year.

LAPSE

A lapse is the difference between budgeted revenue and expenses and actual revenue and expenses.

LOCAL EDUCATION AGENCY (LEA)

As defined by the Elementary and Secondary Education Act, a Local Education Agency is a public board of education or other public authority legally constituted within a State for either administrative control or direction of, or to perform a service function for, public elementary schools or secondary schools in a city, county, township, school district, or other political subdivision of a State, or for a combination of school districts or counties that is recognized in a State as an administrative agency for its public elementary schools or secondary schools.

LEVY

(Verb) To impose taxes or special assessments or (noun) the total of taxes or special assessments imposed by a governmental unit.

MAINTENANCE & OPERATIONS (M&O)

Refers to the cost associated with the maintenance and operations of the school district.

MIDDLE SCHOOL (PRIMARY EDUCATION)

A school classified as middle by state and local statutes or practices and composed of grades six through eight.

MILLAGE RATE

The ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value established by the governing authority each fiscal year.

A millage rate may be levied for the maintenance and operation of the school district (M&O millage) or to fund debt service (Bond millage).

A mill is equal to \$1 for each \$1000 of taxable property value.

MODIFIED ACCRUAL BASIS

The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under this basis, revenues and other financial resources are recognized when they accrue, that is when they become both “measurable” and “available” to finance expenditures of the current period. Expenditures are recognized when the fund liability is incurred.

OBJECT

An accounting term used to describe the service or commodity obtained as a result of a specific expenditure or to describe a specific revenue source.

ORIGINAL BUDGET

Original budget adopted by the governing body before any budget adjustments.

PAYROLL COSTS

All costs covered under the following objects of expenditures: Certified Salaries, Classified Salaries and Employee Benefits.

PERSONNEL COSTS – FULLY LOADED

Personnel Costs are expenditures for salaries, fringe benefits, etc.

PER PUPIL (ALLOTMENT)

The per pupil allotment is an allotment to each school for materials and supplies based on the quantity and characteristics of those pupils.

PER PUPIL (EXPENDITURE)

This refers to expenditures for a given period of time divided by a pupil unit of measure.

POSITION CONTROL

The control or management of a school district’s personnel allotments in accordance with an approved budget and with a responsibility to keep expenditures within authorized amounts.

PROGRAM

In budgeting, a program refers an effort to accomplish a specific objective or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained per program.

PROGRAM WEIGHTS

Since different programs vary in their cost to operate, each of the nineteen (19) QBE programs is assigned a different program weight. These weights reflect the cost of teachers, paraprofessionals and other instructional personnel; instructional materials; facility maintenance and operation (M&O) costs; media center personnel and material costs; school and central office administration costs and staff development.

See also QBE.

QUALITY BASIC EDUCATION ALLOTMENTS (QBE)

Funds are allotted by the State on the basis of “Weighted” FTE (Full-time Equivalent students) to the local school system. The following are nineteen (19) programs of allotment under QBE:

1. Kindergarten (EIP)
2. Grades 1 - 3 (EIP)
3. Grades 4 - 5 (EIP)
4. Kindergarten
5. Grades 1 – 3
6. Grades 4 – 5
7. Grades 6 – 8
8. Grades 9 – 12
9. HS Vocational Lab
1. 19. English for Speakers of Other Languages (ESOL)
10. Middle School Program
11. Persons with disabilities: Category I
12. Persons with disabilities: Category II
13. Persons with disabilities: Category III
14. Persons with disabilities: Category IV
15. Persons with disabilities: Category V
16. Intellectually Gifted Students: Cat VI
17. Remedial Education
18. Alternative Education
19. ESOL

QBE – MID-TERM ADJUSTMENT

Because the QBE formula is based on FTE counts which are taken primarily in the previous school year, there will be a need to adjust the total allotment as more recent counts become available. If the more recent counts result in an increase in funds needed, the State Board will request the additional funds from the General Assembly.

REIMBURSEMENT

Cash or other assets received as a repayment of the cost of work or services performed or of other expenditures made for or on behalf of another governmental unit or department, or for an individual, firm or corporation.

RESERVE FOR GROWTH (CONTINGENCY)

An amount reserved by the Board to accommodate student growth beyond projections and state compliance situations.

REVENUE

Additions to the assets of a fund that are made available to finance the fund's expenditures during a fiscal period.

ROLLBACK

A rollback is a reduction in the millage tax rate to offset any increased revenue resulting from property re-evaluation.

SALARIES

This includes expenditures for hourly, daily and monthly salaries including overtime pay and sick pay.

SOURCE OF FUNDS

This dimension identifies the expenditure with the source of revenue, i.e., local, state, federal and others.

SPECIAL EDUCATION

Consists of direct instructional activities designed to deal mainly with the following pupil exceptionalities: the physically handicapped, the emotionally and/or socially handicapped, the culturally handicapped (including compensatory education), the mentally retarded, and the mentally talented and gifted.

SPECIAL PURPOSE LOCAL OPTION SALES TAX FOR EDUCATION (E-SPLOST)

Authorized by the State of Georgia and then "opted-in" by local governments, a SPLOST is a 1% sales tax voted on and approved by citizenry to be used by that government.

STATE HEALTH BENEFIT PLAN

The cost of employee health insurance is determined on an annual basis by the State Personnel Board.

STEP INCREASE

A scheduled annual increase to an eligible employee's salary based on pay grade and performance reviews. A step increase may be withheld from employees based on poor evaluations. A step increase is distinct from a salary raise which is determined for all or groups of employees by the Board.

STUDENT-ACTIVITY FUNDS

Services for public school pupils, such as entertainment, publications, clubs, band, and orchestra, that are managed or operated by the student body under the guidance and direction of an adult and are not part of the regular instructional program.

TAX DIGEST

The Paulding County Tax Assessor's summary of the projected taxable value of all commercial, industrial and residential property in the school district.

TEACHER ALLOTMENT

The teachers are allotted to each school on the basis of active enrollment. The formula used for allocations meet the provisions of the State Board of Education and accrediting standards.

TEACHER RETIREMENT SYSTEM (TRS)

The Georgia Teacher Retirement System is a cost-sharing multiple-employer public employee retirement system. The participation of all teachers and certain other designated employees is mandated by statute. The TRS is funded through a combination of employee, employer, and State contributions.

TITLE AD VALOREM TAX

Vehicles purchased on or after March 1, 2013 and titled in Georgia are exempt from sales and use tax and the annual ad valorem tax. Instead, these vehicles are subject to a one-time title ad valorem tax that is based on the value of the vehicle.

TRAINING AND EXPERIENCE (T&E)

This is a measure representing the combination levels of training and experience held by an employee. This measure is used to augment the base state funding levels.

VOCATIONAL PROGRAM

A program offered for the primary purpose of offering education and training in one or more semi-skilled, skilled, or technical occupations.

WEIGHTED FULL-TIME EQUIVALENT (WFTE)

The result of FTE counts times the State-assigned program weight for each of the nineteen (19) QBE programs.

WORKING BUDGET

An increase or decrease to the Original Budget amount as adopted by the Board.

[Exhibits A - B](#)

Exhibit A

FY2017 Budget Allotments

FY2018 Budget Allotments

FY2019 Budget Allotments

Exhibit B

FY2019 Legislative Priorities

Facility	(All)
Group	E
CPI	(All)
ESEP	(All)

Elementary
FY2017

Sum of Current		Column Labels																			
Row Labels	Abney ES (34)	Allgood ES (20)	Baggett ES (23)	BHickory ES (31)	Dallas ES (2)	Dugan ES (26)	Hiram ES (3)	Hutchens ES (33)	McGarity ES (5)	Nebo ES (18)	New GA ES (6)	Northside ES (15)	Panter ES (16)	Poole ES (25)	Ragsdale ES (32)	Roberts ES (19)	Russom ES (24)	Shelton ES (14)	Union ES (8)	Grand Total	
100 Grades K-5 Combination Teacher																					
110001 Title I Teacher		3	2		2		2	1			0.98	0	1	0.98	2	1			0.98	16.94	
110005 Technology Teacher Elementary	0.5																			0.5	
101 Grade 1 Teacher																					
110100 Reg Teacher Grade 1	8	7	5	7	3	5	5	5	5	6	3	4	4	3	5	5	7	8	4	99	
102 Grade 2 Teacher																					
110200 Reg Teacher Grade 2	9	6	5	7	3	5	6	5	5	5	3	3	4	3	5	5	6	9	4	98	
103 Grade 3 Teacher																					
110300 Reg Teacher Grade 3	8	8	6	7	4	7	6	6	4	5	3	4	5	4	5	5	7	10	4	108	
104 Grade 4 Teacher																					
110400 Reg Teacher Grade 4	6	6	4	6	3	5	5	5	4	5	2	3	3	3	5	5	5	9	3	87	
105 Grade 5 Teacher																					
110500 Reg Teacher Grade 5	7	5	4	7	2	5	5	6	3	4	3	3	4	3	5	4	6	8	3	87	
130 Instructional Specialist (P-8)																					
113001 Inst Spec P.E. P-5	3	2.5	2	3	1	2.5	2.5	2	1.5	2	1	1	1.5	1	2	2	3	3	1	37.5	
113002 Inst Spec Music P-5	2	2	1	1	1	1	1	1	1	1.5	1	0.5	1	0.5	1	1	1.5	2	1	22	
113006 Inst Spec Art K-5	1	1	1	2	0.5	1	1	1.5	1	1	0.5	1	1	1	1	1	1	2	0.5	20	
131 Early Intervention Teacher (Kindergarten)																					
113100 Eip Kindergarten	1			1														1		3	
132 Early Intervention Primary Teacher																					
113200 Early Intervention Grades 1-3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	19	
133 EIP 4th and 5th Grade Teacher																					
113300 Eip Grades 4-5	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	19	
141 Preschool Special Education Teacher																					
114101 Preschool Teacher Vi B	2	2		1		1	1	1				2		1		1				12	
114102 State Preschool Teacher							1								1		1			3	
114103 Fed Preschool Teacher							1													1	
146 Gifted Elementary Teacher (P-5)																					
114600 Gifted Elementary	1.5	1	1	1.5	0.5	1	1	1	1	1	0.5	0.5	1	0.5	1	1	1	2	1	19	
158 Teacher of Emotional/Behavioral Disorder Students																					
115801 Sped Emot Behv Disorder Local					1							1	2							4	
115802 Sp Ed Emot Behav Idea														2						2	
160 Teacher of Mild Intellectual Disability Students																					
116003 Sped Mi/Mo Idea																1				1	
116002 Sped Mi/Mo Local	2	2	2	2		1					1				1	1	2			14	
161 Teacher of Moderate Intellectual Disability Students																					
116103 Leap Teacher																	2			2	
162 Teacher of Severe Intellectual Disability Students																					
116202 Sid/Pid Local Teacher							1	1												2	
163 Teacher of Profound Intellectual Disability Students																					
116300 Sped Profound Intel Disabl Loc																		1		1	
167 Teacher of Autistic Students																					
116701 Sp Ed Autistic Idea 50									2											2	
116700 Sp Ed Autistic Local				1		1								1	1					4	
171 Special Education Interrelated Teacher																					
117100 Sped Interrelated Local	5	5	4	4	3	5	4	4	3	3	2	2	4	3	4	3	5	5	3	71	
117104 Esep Lead Teacher						1	1	1									1			4	

Row Labels	Abney ES (34)	Allgood ES (20)	Baggett ES (23)	BHickory ES (31)	Dallas ES (2)	Dugan ES (26)	Hiram ES (3)	Hutchens ES (33)	McGarity ES (5)	Nebo ES (18)	New GA ES (6)	Northside ES (15)	Panter ES (16)	Poole ES (25)	Ragsdale ES (32)	Roberts ES (19)	Russom ES (24)	Shelton ES (14)	Union ES (8)	Grand Total
117101 Sped Irr Idea								1												1
400 Elementary Counselor																				
140000 Elementary Counselor	2	1.5	1	1.5	1	1	1	1	1	1	0.5	1	1	1	1	1	1.5	2	1	22
409 School Nurse																				
140903 School Nurse 7.5 Hr	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	19
410 School Food Service Worker																				
641000 Snp Assistant	7	7	4	4	4	6	5	6	4	6	2	3	5	3	5	5	5	6	3	90
420 Secretary																				
242004 8Hr School Secretary	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	19
242001 Clerk 190 Day	1	1		1		1		1		1							1	1		8
425 Bookkeeper																				
242503 8 Hr Elementary Bookkeeper	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	19
435 Paraprofessional/Teacher Aide Personnel																				
143502 Title I Parapro		1	1													1				3
143501 Paraprofessional	9	8	4	8	3	6	5	5	5	6	3	4	5	4	4	4	6	7	4	100
143505 Paraprofessional Ce															1	1	1			3
436 Special Education Para-professional/ Teacher Aid- Ages 6-21																				
143652 Leap Local Para										1							4			5
143607 Irr Para Local	2	2	3	2	1	2	2	3	3	2	1	2	2	3	2	3	2	1	2	40
143609 Ebd Para Local					1							1	2	1						5
143650 Irr Para Ce				1	1					1								1		4
143618 Sid/Pid Para Local			1				1	1										2		5
143622 Irr Para Vi B		1	1			1	1						1	1	1					7
143608 Aut Para Local				2		2			2						1	1				8
143623 Aut Para Vi B									1											1
143612 Mimo Para Local	2	2	2	2		1					2				1	1	2			15
143627 Mimo Para Vi B																1				1
143615 Oi/Ohi Para Local	1			1		1						1					1			5
143624 Ebd Para 6B														1						1
143637 Preschool Para 6B														1	1					2
143643 Aut Para 6B Ce														1						1
440 Librarian/Media Specialist																				
144000 Librarian/Media Specialist	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	19
442 Library/Media Support Paraprofessional Personnel																				
144200 Media Clerk	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	19
453 Special Education Paraprofessional - Ages 3 to 5																				
145303 6B Preschool Para 50	2	2		1		2	2	1				1				1	1			13
478 School Food Service Manager																				
647800 Snp Manager - Elementary	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	19
610 Principal																				
761050 Principal-Elementary	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	19
615 Assistant Principal																				
761550 Assistant Principal - Elem	2	2	1	2	1	1	1	1	1	1	1	1	1	1	1	1	1	2	1	23
621 Instructional Supervisor																				
162151 Title1 Instr Lt		1	1		1		1	1			1	0	1	1	1	1			0	10
762166 Eval And Assessment Coord	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	19
85 Kindergarten Regular Education Teacher																				
108501 Kindergarten Non-Handicapped	9	8	4	8	3	6	5	5	5	6	3	4	5	4	5	5	7	7	4	103
Grand Total	103	97	70	94	50	82.5	76.5	76.5	62.5	68.5	44.48	53	64.5	59.98	73	71	91	99	50.48	1386.94

Facility	(All)
Group	M
CPI	(All)
ESEP	(All)

Middle
FY2017

Sum of Current Row Labels	Column Labels									
	Austin MS (27)	Dobbins MS (17)	East MS (9)	HJones MS (10)	McClure MS (29)	Moses MS (22)	Ritch MS (36)	Scoggins MS (35)	South MS (11)	Grand Total
106 Grade 6 Teacher										
110600 Reg Teacher Grade 6	12	9	11	9	15	7	8	9	6	86
107 Grade 7 Teacher										
110700 Reg Teacher Grade 7	11	8	11	8	14	7	7	9	6	81
108 Grade 8 Teacher										
110800 Reg Tchr G 8	13	9	12	9	15	7	7	8	6	86
113 Grades 6-8 Combination Teacher										
111301 Grades 6-8 Spanish	1	1	1	1	2	1	1	1	1	10
120 Middle School Connections (6-8) Teacher										
112005 Math Study Skill Connections	1	1	1	1	1	1	1	1	1	9
123 Middle School Career, Technical and Agricultural Teacher										
112301 Ms Family & Consumer Science	1	1	1	1		1	1	1	1	8
112302 Ms Business Education	1	1	1	1	1	1	1	1	1	9
130 Instructional Specialist (P-8)										
113003 Inst Spec Music 6-8	2	2	2	2	2	2	2	2	2	18
113004 Inst Spec P.E. 6-8	3	3	3	3	4	2	2	3	2	25
113005 Inst Spec Art 6-8	1	1	1	1	1	1	1	1	1	9
157 Other Instructional Provider										
115708 Family Consumer Sci Instructor					1					1
158 Teacher of Emotional/Behavioral Disorder Students										
115801 Sped Emot Behv Disorder Local			1	1					1	3
160 Teacher of Mild Intellectual Disability Students										
116002 Sped Mi/Mo Local	2	1	2	2	2			2		11
161 Teacher of Moderate Intellectual Disability Students										
116103 Leap Teacher							1			1
162 Teacher of Severe Intellectual Disability Students										
116200 Sp Ed Severe Mental Handi Loca					1					1
163 Teacher of Profound Intellectual Disability Students										
116300 Sped Profound Intel Disabl Loc	1							1		2
171 Special Education Interrelated Teacher										
117100 Sped Interrelated Local	7	9	8	8	7	5	4	6	5	59
117104 Esep Lead Teacher	1	1	1	1	1	1	1	1	1	9
117101 Sped Irr Idea								1		1
401 Middle School Counselor										
140100 Middle School Counselor	1	0.5	1	0.5	1	0.5	0.5	0.5		5.5
140150 Middle School Counselor 11 Mo	1	1	1	1	1	1	1	1	1	9
409 School Nurse										
140903 School Nurse 7.5 Hr	1	1	1	1	1	1	1	1	1	9
410 School Food Service Worker										
641000 Snp Assistant	8	7	6	8	5	4	5	6	4	53
420 Secretary										
242004 8Hr School Secretary	1	1	1	1	1	1	1	1	1	9
242001 Clerk 190 Day	1	1	1	1	1	1	1	1	1	9
425 Bookkeeper										
242504 8Hr Middle School Bookkeeper	1	1	1	1	1	1	1	1	1	9
435 Paraprofessional/Teacher Aide Personnel										

Row Labels	Austin MS (27)	Dobbins MS (17)	East MS (9)	HJones MS (10)	McClure MS (29)	Moses MS (22)	Ritch MS (36)	Scoggins MS (35)	South MS (11)	Grand Total
143500 Iss Instructional Aide	1	1	1	1	1		1	1	1	8
143506 Iss Instructional Aide Ce						1				1
436 Special Education Para-professional/ Teacher Aid- Ages 6-21										
143652 Leap Local Para							2			2
143607 Irr Para Local		3	2	2	4	1	2	3	2	19
143609 Ebd Para Local			1	1					1	3
143618 Sid/Pid Para Local					3			1		4
143622 Irr Para Vi B	2				1		1			4
143608 Aut Para Local	2	1						1		4
143612 Mimo Para Local	2	1	3	2	2			2		12
143627 Mimo Para Vi B			1							1
143619 Vi Para Local	1									1
440 Librarian/Media Specialist										
144000 Librarian/Media Specialist	1	1	1	1	1	1	1	1	1	9
442 Library/Media Support Paraprofessional Personnel										
144200 Media Clerk	1	1	1	1	1	1	1	1	1	9
478 School Food Service Manager										
647801 Snp Manager - Middle	1	1	1	1	1	1	1	1	1	9
610 Principal										
761052 Principal-Middle School	1	1	1	1	1	1	1	1	1	9
615 Assistant Principal										
761553 Assistant Principal - Middle	2	2	2	2	2	1	2	2	1	16
621 Instructional Supervisor										
762166 Eval And Assessment Coord	1	1	1	1	1	1	1	1	1	9
Grand Total	86	72.5	83	74.5	96	53.5	60.5	73.5	53	652.5

Facility	(All)
Group	H
CPI	(All)
ESEP	(All)

High
FY2017

Sum of Current	Column Labels					
Row Labels	East HS (12)	Hiram HS (21)	North HS (30)	PC HS (13)	South HS (28)	Grand Total
114 Grades 9-12 Combination Teacher						
111400 Grades 9-12	45	43	61	44	49	242
111401 Inst Spec Music 9-12	2	2	2	2	2	10
111402 Inst Spec P.E. 9-12	6	5	7	5	6	29
111403 Ins Spec Art 9-12	2	1	1	1	2	7
111405 Grade 9-12 Spanish	4	3	5	4	5	21
111450 Hs Band Director 11 Months	1	1	1	1	1	5
111413 Foreign Language		2	1	1	1	5
115 Military Science Teacher						
111551 Military Science Rotc 12 Mo	2	3	2	3	2	12
122 In-School Suspension (ISS) Teacher						
112201 Iss Teacher 9-12	1	1	1	1	1	5
142 Career Technical Instruction Teacher						
114200 Cti	1	1	1	1	1	5
150 Career, Technical and Agricultural Education (9-12) Teacher						
115014 Industrial Tech		1				1
115002 Drafting Occupations	1		1			2
115007 Consumer Homemaking	1					1
115009 Cosmetology	1	1	1	1	1	5
115011 General Business	1	3	5	2	2	13
115012 Graphic Arts Occupations	1	1		1		3
115013 Health Occupations	1	2	2	2	1	8
115016 Marketing Education	2		2		2	6
115018 Transportation Occupations	1		1	1	1	4
115054 Agriculture Teacher 190 Days	1					1
115005 Guidance & Care Of Children				1		1
115015 Law Enforcement Training		1	1	1	1	4
115020 Culinary Arts			1	1	2	4
115053 Agriculture Teacher 230 Day				2		2
115001 Body&Fender Repair		1				1
115006 Construction Occupations			1		1	2

Row Labels	East HS (12)	Hiram HS (21)	North HS (30)	PC HS (13)	South HS (28)	Grand Total
160 Teacher of Mild Intellectual Disability Students						
116000 Sped Mild Intel Disab Local	2	2	1	1	2	8
161 Teacher of Moderate Intellectual Disability Students						
116100 Sped Mod Intel Disabl Local	1	2	1	1	1	6
116103 Leap Teacher	2					2
162 Teacher of Severe Intellectual Disability Students						
116200 Sp Ed Severe Mental Handi Loca					1	1
116201 Vib Sid/Pid					1	1
163 Teacher of Profound Intellectual Disability Students						
116300 Sped Profound Intel Disabl Loc	1					1
169 Teacher of Orthopedic Impaired Students						
116900 Sp Ed Orthoped Imp Local					1	1
171 Special Education Interrelated Teacher						
117100 Sped Interrelated Local	11	10	10	13	10	54
117104 Esep Lead Teacher	1	1	1	1	1	5
398 Graduation Coach/Specialist						
139803 Graduation Coach 6B 50	0.2	0.2	0.2	0.2	0.2	1
139804 Alternative Ed Grad Coach	0.2	0.2	0.2	0.2	0.2	1
402 High School Counselor						
140202 190 High School Counselor	1	1		1	1	4
140250 High School Counselor	4	4	5	4	4	21
409 School Nurse						
140903 School Nurse 7.5 Hr	1	1	1	1	1	5
410 School Food Service Worker						
641000 Snp Assistant	9	11	9	11	11	51
420 Secretary						
242004 8Hr School Secretary	1	1	1	1	1	5
242000 Guidance Clerk	1	1	1	1	1	5
242005 8Hr 12 Mo School Secretary	1	1	1	1	1	5
425 Bookkeeper						
242506 8Hr High School Bookkeeper	1	1	1	1	1	5
431 Business Services Secretary/Clerk						
243107 195 Clerk	2	2	2	2	2	10
435 Paraprofessional/Teacher Aide Personnel						
143500 Iss Instructional Aide	1	1	1	1	1	5
436 Special Education Para-professional/ Teacher Aid- Ages 6-21						
143652 Leap Local Para	2				1	3
143633 Sid/Pid Para 6B					1	1

Row Labels	East HS (12)	Hiram HS (21)	North HS (30)	PC HS (13)	South HS (28)	Grand Total
143607 Irr Para Local	2	3	2	2	2	11
143650 Irr Para Ce				1		1
143618 Sid/Pid Para Local	1				2	3
143608 Aut Para Local		2			1	3
143612 Mimo Para Local	1	1	1			3
143613 Mid Para Local	3		1	1	2	7
143614 Moid Para Local	2	3	1	2		8
143653 Leap Ce Para Local	1					1
440 Librarian/Media Specialist						
144000 Librarian/Media Specialist	1	1	1	1	1	5
442 Library/Media Support Paraprofessional Personnel						
144200 Media Clerk	1	1	1	1	1	5
478 School Food Service Manager						
647802 Snp Manager - High	1	1	1	1	1	5
490 Security Personnel / Security Officer						
449000 School Parking Lot Guard	1	1	1	1	1	5
610 Principal						
761051 Principal-High School	1	1	1	1	1	5
615 Assistant Principal						
761552 Assistant Principal Hs-11 Mos	2	2	3	3	2	12
761556 240 High School Asst Principal	2	2	2	2	2	10
621 Instructional Supervisor						
762166 Eval And Assessment Coord	1	1	1	1	1	5
Grand Total	136.4	130.4	148.4	132.4	141.4	689

Facility	(All)
Group	Other
CPI	(All)
ESEP	(All)

Other
FY2017

Sum of Current Row Labels	Column Labels						Grand Total
	CO (99)	CReg (97)	Main (95)	New Hope (91)	SpEd (94)	Tran (90)	
144 ESOL Teacher							
114400 Esol	20						20
114401 Esol Lead Teacher 195 Days	1						1
145 Hospital/Homebound Instructor							
114500 Hospital/Homebound	3						3
149 Adapted Physical Education Teacher							
114900 Adapted Physical Education					2		2
156 Other Instructional Provider							
215600 4H County Extension Worker	1						1
515600 4H County Extension Agent	1						1
164 Teacher of Hearing Impaired Students							
116400 Sped Hear Impaired Local					3		3
171 Special Education Interrelated Teacher							
117100 Sped Interrelated Local				1			1
304 Special Education Bus Aide							
330400 Bus Monitor						43	43
395 Facilitator							
139500 Alternative Ed Program Teacher				7			7
399 Superintendent Secretary							
239900 Executive Assistant/ Superint	1						1
405 School Psychologist							
140551 School Psychologist					10.98		10.98
140552 School Psychologist					2		2
140556 Lead Psychologist					1		1
407 School Social Worker							
740750 Social Worker	1						1
408 Family Services Coordinator							
140804 Parent Mentor Esep					0.49		0.49
740801 Title 1 Homeless Liaison		1					1
540800 Family Connection Coordinator	1						1
409 School Nurse							
140903 School Nurse 7.5 Hr	1						1
140904 8Hr Lead School Nurse	1						1
740900 Supervising School Hlth Nurse	1						1
413 Parent Coordinator							
141307 T1 240 Parent Improvement Spec	1						1
415 Information Services Personnel							
241500 State Reporting Specialist		1					1
420 Secretary							
242005 8Hr 12 Mo School Secretary				1			1

Row Labels	CO (99)	CReg (97)	Main (95)	New Hope (91)	SpEd (94)	Tran (90)	Grand Total
424 Information Services Personnel - Central Support Services							
542405 Coord Cntrl Reg & Studnet Info		1					1
542401 Sys Analyst Web	1						1
542406 Systems Analyst	1						1
542408 System Engineer	2						2
542409 Network Engineer	1						1
427 Information Services Personnel - School Food Service							
642706 Snp Technology Coordinator	1						1
642707 Snp Purchasing Specialist	1						1
642708 Snp Wellness Manager	1						1
429 Data Clerk							
242902 Central Registration Reception		1					1
242901 Central Registrar		2					2
242904 Central Registration Clerk		2					2
242903 Testing Clerk	1						1
431 Business Services Secretary/Clerk							
243101 Accounting Support Specialist	2						2
243105 Payroll Coordinator	2						2
436 Special Education Para-professional/ Teacher Aid- Ages 6-21							
143622 Irr Para Vi B				1			1
143654 Adapted Transition Para Esep				1			1
441 Teacher Support Specialist							
144103 Esep Tchr Support Specialist					1		1
445 Technology Specialist							
244506 Training Support Tech Ii				1			1
244503 Support Technologist I	2						2
244504 Support Technologist Ii	17						17
244505 Support Technologist Iii	1						1
244507 Support Tech 190 Day	1						1
544550 Computer Tech Cert	1						1
544552 Computer Tech Cert 240 Days	2						2
744500 Coord Of Instruction Tech	1						1
451 Support Services Secretary/Clerk							
245105 Instructional Secretary Ii 50	4				1		5
245102 Special Education Clerical					2		2
245115 Student Services Record Mgr					1		1
245113 Title 1 Secretary 51	1						1
245114 Assessment Clerk	1						1
455 Plant Operations Director or Manager							
745500 Maint & Facilities Director				1			1
745504 Plumber/Grounds Supervisor				1			1
456 Maintenance Personnel							
445610 Skilled Painter			2				2
445617 Maint Locksmith			2				2
445604 Hvac/Electrician			8				8
445607 Grounds			7				7
445611 Building Maint Technician			9				9

Row Labels	CO (99)	CReg (97)	Main (95)	New Hope (91)	SpEd (94)	Tran (90)	Grand Total
445615 Carpenter			2				2
445623 Plumber G-3			1				1
445624 Maintenance Supervisor			2				2
445625 Electrical Low Voltage Tech			1				1
445601 Courier	1						1
445619 Courier/Warehouse	1						1
445620 Warehouse Property Worker	1						1
545600 Fiber Optics Supervisor	1						1
545602 Fiber Tech	1						1
458 Plant Operations and Maintenance Secretary/Clerk							
245800 Maintenance Secretary			2				2
245801 Construction Secretary	1						1
459 Miscellaneous Activities							
545900 Exec Dir Plding Ed Foundation	0.49						0.49
460 Transportation Director/Manager							
346001 Transportation Director						1	1
346002 Assistant Transportation Dir						1	1
461 Bus Driver							
346100 Special Education Driver						1	1
346101 Bus Drivers						256	256
346102 Driver Monitor						6	6
462 Transportation Mechanic							
346200 Mechanics Helper						1	1
346201 Mechanics						8	8
346203 Transportation Shop Foreman						1	1
346204 Diesel Mechanic Transportation						1	1
463 Transportation Secretary/Clerk							
346301 Transportation Secretary Ii						1	1
346302 Trans Specialist						3	3
346305 190 Trans Clerk 8 Hr						1	1
464 Other Transportation Personnel							
346402 Transportation Lead Trainer						1	1
465 Finance & Business Service Manager							
546501 Controller Operations	1						1
466 Finance & Business Service Personnel							
546605 Payroll Manager	1						1
546600 Director Of Purchasing	1						1
546602 Staff Acct	1						1
546604 Payroll Supervisor	1						1
546607 Budget Coordinator	1						1
546608 Business Services Coordinator	1						1
546610 Grant Writer Administrator	1						1
546611 Senior Accountant	1						1
473 Human Resources Personnel							
247301 Wage & Salary Coordinator	1						1
247304 Supervisor Employee Services	1						1
247305 Supervisor Human Resources	1						1

Row Labels	CO (99)	CReg (97)	Main (95)	New Hope (91)	SpEd (94)	Tran (90)	Grand Total
474 Central Support Clerk							
247405 Hr Secretary Ii	3						3
247402 Personnel Specialist	1						1
247407 Academic Imp Spec Ii	1						1
475 Special Education Specialist							
147503 Esep Local Reading Specialist					1		1
477 School Food Service Secretary/ Clerk/Bookkeeper							
647700 Sfs Bookkeeper/Secretary	2						2
647704 Snp Regulations Specialist	1						1
478 School Food Service Manager							
647803 Nutrition Training Specialist	3						3
647804 Snp Itinerant Manager	1						1
480 Speech-Language Pathologist							
148000 Special Ed Speech-Impaired					20.49		20.49
482 Physical Therapist (PT)							
148200 Physical Therapist					3.49		3.49
483 Occupational Therapist (OT)							
148300 Occupational Therapist					5		5
148302 Occup Therapist Cota					4		4
487 General Administration Secretary/Clerk							
248701 Receptionist	1						1
248704 Tier Ii Technician	1						1
488 Public Relations Personnel							
748802 Communications Director	1						1
489 Construction Manager/Director							
748900 Construction Manager	1						1
600 Superintendent							
760050 Superintendent	1						1
601 Deputy/Associate/Assistant/ Area Superintendent							
560100 Chief Financial Officer	1						1
760154 Deputy Superintendent	1						1
602 Personnel/Human Resources Director							
760250 Exec Director	1						1
614 Alternative School Director							
761400 Alternative School Director				1			1
620 Director of Curriculum/Instruction							
762057 Exec Dir Secondary School Op	1						1
762058 Exec Director Ele Schools	1						1
762061 Exec Dir Of School Improvement	1						1
621 Instructional Supervisor							
762115 Coord Of Loc Sch Administratio	1						1
762152 Special Education Coordinators					5		5
762119 Special Ed Lead Teacher State					1		1
762120 Speech Lead Teacher					1		1
762121 Esep Lead Local					1		1
762163 Rti/504 Coordinator 240					1		1
762167 Lead Aut Behavior Trnr Local					2.49		2.49

Row Labels	CO (99)	CReg (97)	Main (95)	New Hope (91)	SpEd (94)	Tran (90)	Grand Total
762153 Testing Director	1						1
762164 Coordinator Of Assessment	1						1
762165 Curriculum 240 Day Coordinator	5						5
762169 Director Of Accountability	1						1
630 Food Service Administrator							
663050 Food Nutrition Director	1						1
640 Special Education Director							
764051 Asst Director Student Services					1		1
764052 Exec Director Student Services					1		1
641 Director of Student Services							
764150 Dir Of Guidance	1						1
643 Technology Director							
564302 Exec Director Of Technology	1						1
564303 Network Operations Manager	1						1
648 Title I Director							
764850 Title I Director	1						1
670 Career, Technical and Agricultural Education Director (LUA)							
167051 Director Of Ctae	1						1
673 Youth Apprenticeship Coordinator							
767350 Youth Apprentice Coordinator	1						1
680 Athletics Director							
768051 Dir Of Safety & Athletics	1						1
691 District Board Member							
569100 Board Member	7						7
479 Diagnostician							
147900 Prek Diagnostician					1		1
438 Rehabilitation Counselor							
143801 Therapeutic Counselor					1		1
Grand Total	142.49	8	38	13	73.94	325	600.43

FY17 Grand Total 3,328.87

Facility	(All)
Group	E
CPI	(All)
ESEP	(All)

Elementary
FY2018

Sum of Current		Column Labels																			
Row Labels	Abney ES (34)	Allgood ES (20)	Baggett ES (23)	BHickory ES (31)	Dallas ES (2)	Dugan ES (26)	Hiram ES (3)	Hutchens ES (33)	McGarity ES (5)	Nebo ES (18)	New GA ES (6)	Northside ES (15)	Panter ES (16)	Poole ES (25)	Ragsdale ES (32)	Roberts ES (19)	Russom ES (24)	Shelton ES (14)	Union ES (8)	Grand Total	
100 Grades K-5 Combination Teacher																					
110001 Title I Teacher		3	1		2		2	2			0.98	0.98	1	0.98	2	1				16.94	
110005 Technology Teacher Elementary	0.5																			0.5	
101 Grade 1 Teacher																					
110100 Reg Teacher Grade 1	7	6	5	7	3	5	6	6	5	5	3	3	4	3	5	5	7	10	4	99	
102 Grade 2 Teacher																					
110200 Reg Teacher Grade 2	9	7	5	8	4	5	6	5	5	6	2	3	5	3	5	5	7	9	4	103	
103 Grade 3 Teacher																					
110300 Reg Teacher Grade 3	9	6	5	7	3	6	6	5	5	5	3	3	5	3	6	6	7	10	3	103	
104 Grade 4 Teacher																					
110400 Reg Teacher Grade 4	7	6	5	6	3	5	5	5	3	5	2	3	4	3	4	4	6	9	3	88	
105 Grade 5 Teacher																					
110500 Reg Teacher Grade 5	6	6	5	6	3	5	5	5	4	5	2	3	4	3	5	5	5	9	3	89	
130 Instructional Specialist (P-8)																					
113001 Inst Spec P.E. P-5	3	2	2	3	1	2.5	3	2	1.5	2	1	1	1.5	1	2	2	3	3	1	37.5	
113002 Inst Spec Music P-5	2	2	1	1	1	1	1	1	1	1.5	1	0.5	1	0.5	1	1	1.5	2	1	22	
113006 Inst Spec Art K-5	1	1	1	2	0.5	1	1	1.5	1	1	0.5	1	1	1	1	1	1	2	0.5	20	
131 Early Intervention Teacher (Kindergarten)																					
113100 Eip Kindergarten	1	1		1		1												1		5	
132 Early Intervention Primary Teacher																					
113200 Early Intervention Grades 1-3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	19	
133 EIP 4th and 5th Grade Teacher																					
113300 Eip Grades 4-5	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	19	
141 Preschool Special Education Teacher																					
114101 Preschool Teacher Vi B	2	2		1		1	2	1		1		2		1		1				14	
114102 State Preschool Teacher						1									1		1	1		4	
146 Gifted Elementary Teacher (P-5)																					
114600 Gifted Elementary	1	1	1	2	0.5	1	1	1	1	1	1	1	0.5	0.5	0.5	1	1	2	1	19	
158 Teacher of Emotional/Behavioral Disorder Students																					
115801 Sped Emot Behv Disorder Local												2	2							4	
115802 Sp Ed Emot Behav Idea														2						2	
160 Teacher of Mild Intellectual Disability Students																					
116003 Sped Mi/Mo Idea																1				1	
116002 Sped Mi/Mo Local	2	2	2	1		1					1				2	1	2			14	
161 Teacher of Moderate Intellectual Disability Students																					
116103 Leap Teacher								2												2	
162 Teacher of Severe Intellectual Disability Students																					
116202 Sid/Pid Local Teacher	1							1	1											3	
163 Teacher of Profound Intellectual Disability Students																					
116300 Sped Profound Intel Disabl Loc																		1		1	
167 Teacher of Autistic Students																					
116701 Sp Ed Autistic Idea 50									2											2	
116700 Sp Ed Autistic Local				2	1								1	1	1					6	
171 Special Education Interrelated Teacher																					
117100 Sped Interrelated Local	5	4	3	4	3	4	4	4	3	4	2	2	4	4	4	3	6	4	3	70	
117104 Esep Lead Teacher						1	1	1									1			4	
400 Elementary Counselor																					

Row Labels	Abney ES (34)	Allgood ES (20)	Baggett ES (23)	BHickory ES (31)	Dallas ES (2)	Dugan ES (26)	Hiram ES (3)	Hutchens ES (33)	McGarity ES (5)	Nebo ES (18)	New GA ES (6)	Northside ES (15)	Panter ES (16)	Poole ES (25)	Ragsdale ES (32)	Roberts ES (19)	Russom ES (24)	Shelton ES (14)	Union ES (8)	Grand Total
140000 Elementary Counselor	2	1.5	1	1.5	1	1	1	1	1	1	1	1	1	1	1	1	1.5	2	1	22.5
409 School Nurse																				
140903 School Nurse 7.5 Hr	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	19
410 School Food Service Worker																				
641000 Snp Assistant	7	7	4	4	4	6	6	6	4	6	2	3	5	3	5	5	5	6	3	91
420 Secretary																				
242004 8Hr School Secretary	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	19
242001 Clerk 190 Day	1	1		1		1	1	1		1							1	2		10
425 Bookkeeper																				
242503 8 Hr Elementary Bookkeeper	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	19
435 Paraprofessional/Teacher Aide Personnel																				
143502 Title I Parapro		1	1													1				3
143501 Paraprofessional	7	6	5	7	3	5	6	5	5	5	3	3	4	4	5	5	6	9	4	97
143505 Paraprofessional Ce															0		1	1		2
436 Special Education Para-professional/ Teacher Aid- Ages 6-21																				
143652 Leap Local Para							4													4
143607 Irr Para Local	3	2	3	3	2	1	2	2	5	2	2	2	3	2	2	3	2	2	1	44
143609 Ebd Para Local												2	1	1						4
143650 Irr Para Ce				1	1													1		3
143618 Sid/Pid Para Local	1		1				1	1										1		5
143622 Irr Para Vi B		1	1			1	1						1				2			7
143608 Aut Para Local				2	1	1			2				1	1	1					9
143623 Aut Para Vi B									1											1
143612 Mimo Para Local	2	2	2	1		2					2				2	1	1			15
143627 Mimo Para Vi B																1				1
143615 Oi/Ohi Para Local	1			1		1						1								4
143624 Ebd Para 6B														1						1
143637 Preschool Para 6B														1						1
143647 Ebd Para Loc Ce													1							1
143600 Pre-K Parapro State																		1		1
440 Librarian/Media Specialist																				
144000 Librarian/Media Specialist	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	19
442 Library/Media Support Paraprofessional Personnel																				
144200 Media Clerk	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	19
453 Special Education Paraprofessional - Ages 3 to 5																				
145303 6B Preschool Para 50	2	2				2	2	2		1		2			1	1	1			16
145300 Fed Prek Para				1											1					2
478 School Food Service Manager																				
647800 Snp Manager - Elementary	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	19
610 Principal																				
761050 Principal-Elementary	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	19
615 Assistant Principal																				
761550 Assistant Principal - Elem	2	2	1	2	1	1	1	1	1	1	1	1	1	1	1	1	1	2	1	23
621 Instructional Supervisor																				
162151 Title1 Instr Lt		1	1		1		1	1			1	1	1	1	1	1				11
762166 Eval And Assessment Coord	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	19
85 Kindergarten Regular Education Teacher																				
108501 Kindergarten Non-Handicapped	7	6	5	7	3	5	6	5	5	5	3	3	4	4	5	5	7	10	4	99
Grand Total	101.5	91.5	71	92.5	52	77.5	88	75.5	65.5	68.5	44.48	54.48	67	56.98	74.5	72	87	110	47.5	1397.44

Facility	(All)
Group	M
CPI	(All)
ESEP	(All)

Middle School
FY2018

Sum of Current Row Labels	Column Labels									
	Austin MS (27)	Dobbins MS (17)	East MS (9)	HJones MS (10)	McClure MS (29)	Moses MS (22)	Ritch MS (36)	Scoggins MS (35)	South MS (11)	Grand Total
106 Grade 6 Teacher										
110600 Reg Teacher Grade 6	11	8	11	8	15	8	7	8	6	82
107 Grade 7 Teacher										
110700 Reg Teacher Grade 7	12	8	11	9	16	8	8	8	6	86
108 Grade 8 Teacher										
110800 Reg Tchr G 8	12	8	11	8	15	7	9	9	6	85
113 Grades 6-8 Combination Teacher										
111301 Grades 6-8 Spanish	1	1	1	1	2	1	1	1	1	10
120 Middle School Connections (6-8) Teacher										
112005 Math Study Skill Connections	1		0.5		1	1	1	1	1	6.5
112006 Reading Recovery Connect		1	0.5	1						2.5
123 Middle School Career, Technical and Agricultural Teacher										
112301 Ms Family & Consumer Science	1	1	1	1	1	1	1	1	1	9
112302 Ms Business Education	1	1	1	1	1	1	1	1	1	9
130 Instructional Specialist (P-8)										
113003 Inst Spec Music 6-8	2	2	2	2	2	2	2	2	2	18
113004 Inst Spec P.E. 6-8	3	3	3	3	5	2	3	3	2	27
113005 Inst Spec Art 6-8	1	1	1	1	1	1	1	1	1	9
158 Teacher of Emotional/Behavioral Disorder Students										
115801 Sped Emot Behv Disorder Local			1	1		1			1	4
160 Teacher of Mild Intellectual Disability Students										
116002 Sped Mi/Mo Local	2	1	2	2	1			1		9
161 Teacher of Moderate Intellectual Disability Students										
116103 Leap Teacher							1			1
162 Teacher of Severe Intellectual Disability Students										
116200 Sp Ed Severe Mental Handi Loca					1					1
163 Teacher of Profound Intellectual Disability Students										
116300 Sped Profound Intel Disabl Loc								1		1
169 Teacher of Orthopedic Impaired Students										
116900 Sp Ed Orthoped Imp Local	1									1
171 Special Education Interrelated Teacher										
117100 Sped Interrelated Local	7	8	8	7	6	4	6	6	4	56
117104 Esep Lead Teacher	1	1	1	1	1	1	1	1	1	9
117101 Sped Irr Idea								1		1
401 Middle School Counselor										
140100 Middle School Counselor	1	0.5	1	0.5	1	0.5	0.5	0.5		5.5
140150 Middle School Counselor 11 Mo	1	1	1	1	1	1	1	1	1	9
409 School Nurse										
140903 School Nurse 7.5 Hr	1	1	1	1	1	1	1	1	1	9
410 School Food Service Worker										
641000 Snp Assistant	7	7	6	7	5	4	5	6	4	51
420 Secretary										
242004 8Hr School Secretary	1	1	1	1	1	1	1	1	1	9
242001 Clerk 190 Day	1	1	1	1	2	1	1	1	1	10
425 Bookkeeper										
242504 8Hr Middle School Bookkeeper	1	1	1	1	1	1	1	1	1	9

Row Labels	Austin MS (27)	Dobbins MS (17)	East MS (9)	HJones MS (10)	McClure MS (29)	Moses MS (22)	Ritch MS (36)	Scoggins MS (35)	South MS (11)	Grand Total
435 Paraprofessional/Teacher Aide Personnel										
143500 Iss Instructional Aide	1	1	1	1	1	1	1	1	1	9
436 Special Education Para-professional/ Teacher Aid- Ages 6-21										
143652 Leap Local Para							2			2
143607 Irr Para Local	1	2	4	2	3	2	3	3	1	21
143609 Ebd Para Local			1	1		1			1	4
143618 Sid/Pid Para Local					3			1		4
143622 Irr Para Vi B	2						1			3
143608 Aut Para Local	2									2
143623 Aut Para Vi B							1			1
143612 Mimo Para Local	1	1	2	1	3			1		9
143615 Oi/Ohi Para Local					1					1
440 Librarian/Media Specialist										
144000 Librarian/Media Specialist	1	1	1	1	1	1	1	1	1	9
442 Library/Media Support Paraprofessional Personnel										
144200 Media Clerk	1	1	1	1	1	1	1	1	1	9
478 School Food Service Manager										
647801 Snp Manager - Middle	1	1	1	1	1	1	1	1	1	9
610 Principal										
761052 Principal-Middle School	1	1	1	1	1	1	1	1	1	9
615 Assistant Principal										
761553 Assistant Principal - Middle	2	2	2	2	3	1	2	2	1	17
621 Instructional Supervisor										
762166 Eval And Assessment Coord	1	1	1	1	1	1	1	1	1	9
Grand Total	83	67.5	82	70.5	99	57.5	67.5	69.5	51	647.5

Facility	(All)
Group	H
CPI	(All)
ESEP	(All)

High School

FY2018

Sum of Current Row Labels	Column Labels					
	East HS (12)	Hiram HS (21)	North HS (30)	PC HS (13)	South HS (28)	Grand Total
114 Grades 9-12 Combination Teacher						
111400 Grades 9-12	48	46	63	47	51	255
111401 Inst Spec Music 9-12	2	2	2	2	2	10
111402 Inst Spec P.E. 9-12	6	6	10	6	6	34
111403 Ins Spec Art 9-12	1	2	2	1	2	8
111405 Grade 9-12 Spanish	4	3	4	4	4	19
111450 Hs Band Director 11 Months	1	1	1	1	1	5
111413 Foreign Language		1	2	1	2	6
115 Military Science Teacher						
111551 Military Science Rotc 12 Mo	3	3	2	3	2	13
122 In-School Suspension (ISS) Teacher						
112201 Iss Teacher 9-12	1	1	1	1	1	5
142 Career Technical Instruction Teacher						
114200 Cti	1	1	1	1	1	5
150 Career, Technical and Agricultural Education (9-12) Teacher						
115014 Industrial Tech		1				1
115002 Drafting Occupations	1		1			2
115009 Cosmetology	1	1	1	1	1	5
115011 General Business	1	3	4	2	2	12
115012 Graphic Arts Occupations	1	1		1		3
115013 Health Occupations	1	2	2	3	2	10
115016 Marketing Education	2		2		2	6
115018 Transportation Occupations	1	1	1	1	1	5
115054 Agriculture Teacher 190 Days	1		1			2
115015 Law Enforcement Training		1	1	1	1	4
115020 Culinary Arts	1		1	1	2	5
115053 Agriculture Teacher 230 Day				2		2
115006 Construction Occupations			1		1	2
115021 Audio Visual Teacher		1	1		1	3
157 Other Instructional Provider						
115756 Teacher On Assignment	1	1	1	1	1	5

Row Labels	East HS (12)	Hiram HS (21)	North HS (30)	PC HS (13)	South HS (28)	Grand Total
160 Teacher of Mild Intellectual Disability Students						
116000 Sped Mild Intel Disab Local	2	2	1	1	2	8
161 Teacher of Moderate Intellectual Disability Students						
116100 Sped Mod Intel Disabl Local	1	2	1	1	1	6
116103 Leap Teacher	2					2
162 Teacher of Severe Intellectual Disability Students						
116200 Sp Ed Severe Mental Handi Loca					1	1
116201 Vib Sid/Pid					1	1
163 Teacher of Profound Intellectual Disability Students						
116300 Sped Profound Intel Disabl Loc	1					1
171 Special Education Interrelated Teacher						
117100 Sped Interrelated Local	12	11	11	15	12	61
117104 Esep Lead Teacher	1	1	1	1	1	5
398 Graduation Coach/Specialist						
139803 Graduation Coach 6B 50	0.2	0.2	0.2	0.2	0.2	1
139804 Alternative Ed Grad Coach	0.2	0.2	0.2	0.2	0.2	1
402 High School Counselor						
140202 190 High School Counselor	1	1	1	1	1	5
140250 High School Counselor	4	4	5	4	4	21
409 School Nurse						
140903 School Nurse 7.5 Hr	1	1	1	1	1	5
410 School Food Service Worker						
641000 Snp Assistant	10	11	9	11	11	52
420 Secretary						
242004 8Hr School Secretary	1	1	1	1	1	5
242000 Guidance Clerk	1	1	1	1	1	5
242005 8Hr 12 Mo School Secretary	1	1	1	1	1	5
425 Bookkeeper						
242506 8Hr High School Bookkeeper	1	1	1	1	1	5
431 Business Services Secretary/Clerk						
243107 195 Clerk	2	2	2	2	2	10
435 Paraprofessional/Teacher Aide Personnel						
143500 Iss Instructional Aide	1	1	1	1	1	5
436 Special Education Para-professional/ Teacher Aid- Ages 6-21						
143652 Leap Local Para	2				1	3
143607 Irr Para Local	1	1	2	3	2	9
143650 Irr Para Ce			1			1
143618 Sid/Pid Para Local	1				3	4

Row Labels	East HS (12)	Hiram HS (21)	North HS (30)	PC HS (13)	South HS (28)	Grand Total
143622 Irr Para Vi B					1	1
143608 Aut Para Local		2		1	2	5
143612 Mimo Para Local	1	1	2			4
143613 Mid Para Local	3		1	2	2	8
143614 Moid Para Local	2	3	1	2		8
143655 Sid Pid Para 6B 50					1	1
440 Librarian/Media Specialist						
144000 Librarian/Media Specialist	1	1	1	1	1	5
442 Library/Media Support Paraprofessional Personnel						
144200 Media Clerk	1	1	1	1	1	5
478 School Food Service Manager						
647802 Snp Manager - High	1	1	1	1	1	5
490 Security Personnel / Security Officer						
449000 School Parking Lot Guard	1	1	1	1	1	5
610 Principal						
761051 Principal-High School	1	1	1	1	1	5
615 Assistant Principal						
761552 Assistant Principal Hs-11 Mos	2	2	3	3	2	12
761556 240 High School Asst Principal	2	2	2	2	2	10
621 Instructional Supervisor						
762166 Eval And Assessment Coord	1	1	1	1	1	5
124 Work Based Learning (WBL)Teacher (School Level						
112400 Work Based Learning Teacher			1			1
Grand Total	140.4	135.4	161.4	142.4	149.4	729

Facility	(All)
Group	Other
CPI	(All)
ESEP	(All)

Other Allotments

FY2018

Sum of Current Row Labels	Column Labels							Grand Total
	CO (99)	CReg (97)	Main (95)	New Hope (91)	SpEd (94)	Tran (90)		
144 ESOL Teacher								
114400 Esol	21							21
145 Hospital/Homebound Instructor								
114500 Hospital/Homebound	3							3
149 Adapted Physical Education Teacher								
114900 Adapted Physical Education					2			2
156 Other Instructional Provider								
215600 4H County Extension Worker	2							2
515600 4H County Extension Agent	1							1
164 Teacher of Hearing Impaired Students								
116400 Sped Hear Impaired Local					2			2
171 Special Education Interrelated Teacher								
117100 Sped Interrelated Local				1				1
304 Special Education Bus Aide								
330400 Bus Monitor							20	20
330403 Bus Monitor Local							32	32
395 Facilitator								
139500 Alternative Ed Program Teacher				7				7
399 Superintendent Secretary								
239900 Executive Assistant/ Superint	1							1
402 High School Counselor								
140202 190 High School Counselor				0.49				0.49
405 School Psychologist								
140551 School Psychologist					10.98			10.98
140552 School Psychologist					2			2
140556 Lead Psychologist					1			1
407 School Social Worker								
740750 Social Worker	1							1
408 Family Services Coordinator								
140804 Parent Mentor Esep					0.49			0.49
740801 Title 1 Homeless Liaison		1						1
540800 Family Connection Coord 88	1							1
409 School Nurse								
140903 School Nurse 7.5 Hr	1							1
140904 8Hr Lead School Nurse	1							1

Row Labels	CO (99)	CReg (97)	Main (95)	New Hope (91)	SpEd (94)	Tran (90)	Grand Total
740900 Supervising School Hlth Nurse	1						1
413 Parent Coordinator							
141307 T1 240 Parent Improvement Spec	1						1
415 Information Services Personnel							
241500 State Reporting Specialist		1					1
420 Secretary							
242005 8Hr 12 Mo School Secretary				1			1
424 Information Services Personnel - Central Support Services							
542405 Coord Cntrl Reg & Studnet Info		1					1
542401 Sys Analyst Web	1						1
542406 Systems Analyst	4						4
542409 Network Engineer	1						1
542410 Network Specialist	1						1
427 Information Services Personnel - School Food Service							
642706 Snp Technology Coordinator	1						1
642707 Snp Purchasing Specialist	1						1
642708 Snp Wellness Manager	1						1
429 Data Clerk							
242902 Central Registration Reception		1					1
242901 Central Registrar		2					2
242904 Central Registration Clerk		2					2
242903 Testing Clerk	1						1
431 Business Services Secretary/Clerk							
243101 Accounting Support Specialist	2						2
243105 Payroll Coordinator	2						2
436 Special Education Para-professional/ Teacher Aid- Ages 6-21							
143622 Irr Para Vi B				1			1
441 Teacher Support Specialist							
144103 Esep Tchr Support Specialist					1		1
445 Technology Specialist							
244506 Training Support Tech Ii				1			1
244504 Support Technologist Ii	16						16
244505 Support Technologist Iii	4						4
544550 Computer Tech Cert	1						1
544552 Computer Tech Cert 240 Days	2						2
744500 Coord Of Instruction Tech	1						1
451 Support Services Secretary/Clerk							
245102 Special Education Clerical					2		2
245115 Student Services Record Mgr					1		1
245113 Title 1 Secretary 51	1						1
245114 Assessment Clerk	1						1
245116 Esep Instructional Sec Ii					1		1

Row Labels	CO (99)	CReg (97)	Main (95)	New Hope (91)	SpEd (94)	Tran (90)	Grand Total
245105 Instructional Secretary li	3						3
455 Plant Operations Director or Manager							
745500 Maint & Facilities Director			1				1
445500 Maintenance Supervisor			2				2
456 Maintenance Personnel							
445610 Skilled Painter			2				2
445617 Maint Locksmith			2				2
445604 Hvac/Electrician			6				6
445607 Grounds			6				6
445611 Building Maint Technician			7				7
445615 Carpenter			2				2
445623 Plumber G-3			2				2
445625 Electrical Low Voltage Tech			1				1
445601 Courier	1						1
445619 Courier/Warehouse	1						1
445620 Warehouse Property Worker	1						1
545600 Fiber Optics Supervisor	1						1
545602 Fiber Tech	1						1
445608 Lead Grounds			1				1
445616 Electrical Technician			2				2
445626 Hvac Preventative Maint Tech			1				1
445627 Electrical Lead			1				1
445628 Hvac Lead			1				1
458 Plant Operations and Maintenance Secretary/Clerk							
245800 Maintenance Secretary			1				1
245802 Maint & Facilities Specialist			1				1
459 Miscellaneous Activities							
545900 Exec Dir Plding Ed Foundation	0.49						0.49
460 Transportation Director/Manager							
346002 Assistant Transportation Dir						1	1
346003 Exec Dir Of Transportation						1	1
461 Bus Driver							
346100 Special Education Driver						1	1
346101 Bus Drivers						259	259
346102 Driver Monitor						6	6
462 Transportation Mechanic							
#N/A						1	1
346200 Mechanics Helper						1	1
346201 Mechanics						8	8
346203 Transportation Shop Foreman						1	1
346204 Diesel Mechanic Transportation						0	0
463 Transportation Secretary/Clerk							

Row Labels	CO (99)	CReg (97)	Main (95)	New Hope (91)	SpEd (94)	Tran (90)	Grand Total
346301 Transportation Secretary li						1	1
346302 Trans Specialist						3	3
346305 190 Trans Clerk 8 Hr						1	1
346307 260 Transporation Field Coord						5	5
464 Other Transportation Personnel							
346402 Transportation Lead Trainer						1	1
465 Finance & Business Service Manager							
546501 Controller Operations	1						1
466 Finance & Business Service Personnel							
546605 Payroll Manager	1						1
546602 Staff Acct	1						1
546604 Payroll Supervisor	1						1
546607 Budget Coordinator	1						1
546608 Business Services Coordinator	1						1
546610 Grant Writer Administrator	1						1
546611 Senior Accountant	1						1
546612 Procurement Director	1						1
473 Human Resources Personnel							
247301 Wage & Salary Coordinator	1						1
247304 Supervisor Employee Services	1						1
247305 Supervisor Human Resources	1						1
474 Central Support Clerk							
247405 Hr Secretary li	3						3
247402 Personnel Specialist	1						1
247407 Academic Imp Spec li	1						1
247406 Operations Specialist li	1						1
477 School Food Service Secretary/ Clerk/Bookkeeper							
647704 Snp Regulations Specialist	1						1
647705 Snp Specialist	2						2
478 School Food Service Manager							
647804 Snp Itinerant Manager	1						1
647805 220 Snp Training Specialist	3						3
480 Speech-Language Pathologist							
148000 Special Ed Speech-Impaired					20		20
482 Physical Therapist (PT)							
148200 Physical Therapist					3.49		3.49
483 Occupational Therapist (OT)							
148300 Occupational Therapist					5		5
148302 Occup Therapist Cota					4		4
487 General Administration Secretary/Clerk							
248701 Receptionist	1						1
488 Public Relations Personnel							

Row Labels	CO (99)	CReg (97)	Main (95)	New Hope (91)	SpEd (94)	Tran (90)	Grand Total
748802 Communications Director	1						1
489 Construction Manager/Director							
748900 Construction Manager	1						1
600 Superintendent							
760050 Superintendent	1						1
601 Deputy/Associate/Assistant/ Area Superintendent							
560100 Chief Financial Officer	1						1
760154 Deputy Superintendent	1						1
760155 Asst Supt Of Teach & Learn	1						1
602 Personnel/Human Resources Director							
760251 Chief Human Resource Officer	1						1
614 Alternative School Director							
761400 Alternative School Director				1			1
620 Director of Curriculum/Instruction							
762058 Exec Director Ele Schools	1						1
762061 Exec Dir Of School Improvement	1						1
762054 Exec Dir Hs Operations	1						1
762055 Exec Dir Of Middle School Oper	1						1
621 Instructional Supervisor							
762115 Coord Of Loc Sch Administratio	1						1
762152 Special Education Coordinators					5		5
762119 Special Ed Lead Teacher State					1		1
762120 Speech Lead Teacher					1		1
762121 Esep Lead Local					1		1
762163 Rti/504 Coordinator 240					1		1
762167 Lead Aut Behavior Trnr Local					1.49		1.49
762153 Testing Director	1						1
762164 Coordinator Of Assessment	1						1
762165 Curriculum 240 Day Coordinator	5						5
762169 Director Of Accountability	1						1
762122 Lead Gifted Teacher	1						1
762123 Lead Esol Teacher 195 Days	1						1
762170 Esep Prek Coordinator					1		1
630 Food Service Administrator							
663050 Food Nutrition Director	1						1
640 Special Education Director							
764051 Asst Director Student Services					1		1
764052 Exec Director Student Services					1		1
641 Director of Student Services							
764150 Dir Of Guidance	1						1
643 Technology Director							
564302 Exec Director Of Technology	1						1

Row Labels	CO (99)	CReg (97)	Main (95)	New Hope (91)	SpEd (94)	Tran (90)	Grand Total
564303 Network Operations Manager	1						1
648 Title I Director							
764850 Title I Director	1						1
670 Career, Technical and Agricultural Education Director (LUA)							
167051 Director Of Ctae	1						1
673 Youth Apprenticeship Coordinator							
767350 Youth Apprentice Coordinator	1						1
680 Athletics Director							
768050 Exec Dir Of Security & Athleti	1						1
691 District Board Member							
569100 Board Member	7						7
479 Diagnostician							
147900 Prek Diagnostician					1		1
438 Rehabilitation Counselor							
143801 Therapeutic Counselor					1		1
454 School Nutrition Maintenance Personnel							
645400 Kitchen Equipment Technician	1						1
397 Instructional Specialist							
139700 T1 Reading Interventionist	1						1
Grand Total	148.49	8	39	12.49	71.45	342	621.43

Grand Total: 3,395

Facility	(All)
Group	E
CPI	(All)
ESEP	(All)

Elementary FY2019

Sum of Current		Column Labels																			
Row Labels	Abney ES (34)	Allgood ES (20)	Baggett ES (23)	BHickory ES (31)	Dallas ES (2)	Dugan ES (26)	Hiram ES (3)	Hutchens ES (33)	McGarity ES (5)	Nebo ES (18)	New GA ES (6)	Northside ES (15)	Panter ES (16)	Poole ES (25)	Ragsdale ES (32)	Roberts ES (19)	Russom ES (24)	Shelton ES (14)	Union ES (8)	Grand Total	
100 Grades K-5 Combination Teacher																					
#N/A	0.5	0.5				0.5	0.5		0.5							0.5	0.5			3.5	
110001 Title I Teacher		3	1		2		2	2					1		2					13	
110005 Technology Teacher Elementary	0	0				0	0		0							0	0			0	
101 Grade 1 Teacher																					
110100 Reg Teacher Grade 1	8	7	5	7	3	5	6	5	5	5	3	4	4	3	4	6	7	8	4	99	
102 Grade 2 Teacher																					
110200 Reg Teacher Grade 2	9	7	5	7	3	5	7	6	5	5	3	4	4	4	4	5	8	10	4	105	
103 Grade 3 Teacher																					
110300 Reg Teacher Grade 3	9	7	5	8	3	6	7	5	5	5	3	4	4	4	5	6	8	9	4	107	
104 Grade 4 Teacher																					
110400 Reg Teacher Grade 4	8	5	4	6	3	5	6	4	4	4	2	4	3	3	4	5	5	8	3	86	
105 Grade 5 Teacher																					
110500 Reg Teacher Grade 5	7	7	5	6	4	5	5	5	4	4	2	4	3	3	4	5	6	9	3	91	
130 Instructional Specialist (P-8)																					
113001 Inst Spec P.E. P-5	3	2.5	2	3.5	1	2	3	2	1	2	1	1	1.5	1	2	2.5	3	3	1	38	
113002 Inst Spec Music P-5	2	2	1	1	1	1	1	1	1	1	1	1	1	0.5	0.5	1	1	2	1	21	
113006 Inst Spec Art K-5	1.5	1	1	2	0.5	1	1	1.5	1	1	0.5	1	0.5	1	1	1	1.5	2	1	21	
131 Early Intervention Teacher (Kindergarten)																					
113100 Eip Kindergarten	1	1		1		1												1		5	
132 Early Intervention Primary Teacher																					
113200 Early Intervention Grades 1-3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	19	
133 EIP 4th and 5th Grade Teacher																					
113300 Eip Grades 4-5	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	19	
141 Preschool Special Education Teacher																					
114101 Preschool Teacher Vi B	2	2	1	1		1	1	1		1	0	2		1		1				14	
114102 State Preschool Teacher							1								1		1	1		4	
146 Gifted Elementary Teacher (P-5)																					
114600 Gifted Elementary	1	1	1	2	1	1	1	1	1	1	1	1	1	1	1	1	1	2	1	21	
158 Teacher of Emotional/Behavioral Disorder Students																					
115801 Sped Emot Behv Disorder Local												2	2							4	
115802 Sp Ed Emot Behav Idea														2						2	
160 Teacher of Mild Intellectual Disability Students																					
116003 Sped Mi/Mo Idea							1									1				2	
116002 Sped Mi/Mo Local	2	2	2	1		2	0								2	1	1			13	
161 Teacher of Moderate Intellectual Disability Students																					
116103 Leap Teacher							2													2	
162 Teacher of Severe Intellectual Disability Students																					
116202 Sid/Pid Local Teacher	1						1	1												3	
163 Teacher of Profound Intellectual Disability Students																					
116300 Sped Profound Intel Disabl Loc																		1		1	
167 Teacher of Autistic Students																					
116701 Sp Ed Autistic Idea 50									2											2	
116700 Sp Ed Autistic Local				2									1	1	1					5	
171 Special Education Interrelated Teacher																					
117100 Sped Interrelated Local	4	4	3	4	4	3	4	4	3	3	2	2	4	3	4	4	6	4	2	67	
117104 Esep Lead Teacher						1	1	1									1			4	

Row Labels	Abney ES (34)	Allgood ES (20)	Baggett ES (23)	BHickory ES (31)	Dallas ES (2)	Dugan ES (26)	Hiram ES (3)	Hutchens ES (33)	McGarity ES (5)	Nebo ES (18)	New GA ES (6)	Northside ES (15)	Panter ES (16)	Poole ES (25)	Ragsdale ES (32)	Roberts ES (19)	Russom ES (24)	Shelton ES (14)	Union ES (8)	Grand Total
400 Elementary Counselor																				
140000 Elementary Counselor	2	1.5	1	1.5	1	1	1.5	1	1	1	1	1	1	1	1	1	1.5	2	1	23
409 School Nurse																				
140903 School Nurse 7.5 Hr	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	19
410 School Food Service Worker																				
641000 Snp Assistant	7	7	4	4	4	6	6	6	4	6	2	3	5	3	5	5	5	6	3	91
420 Secretary																				
242004 8Hr School Secretary	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	19
242001 Clerk 190 Day	1	1		1		1	1	1		1						1	1	2		11
425 Bookkeeper																				
242503 8 Hr Elementary Bookkeeper	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	19
435 Paraprofessional/Teacher Aide Personnel																				
143502 Title I Parapro		1	1																	2
143501 Paraprofessional	10	7	6	8	3	5	6	5	5	5	3	4	4	4	4	7	6	8	4	104
143505 Paraprofessional Ce																	1	1		2
436 Special Education Para-professional/ Teacher Aid- Ages 6-21																				
143652 Leap Local Para							4													4
143607 Irr Para Local	3	2	4	3	2	1	2	3	4	2	2	2	3	2	2	2	2	2	1	44
143609 Ebd Para Local												2	2	1						5
143650 Irr Para Ce		1		1	1													1		4
143618 Sid/Pid Para Local	1		1				1	1										1		5
143622 Irr Para Vi B		1	1				1										1			4
143608 Aut Para Local				2	1	1			2				1	1	2					10
143623 Aut Para Vi B			1																	1
143612 Mimo Para Local	2	2	2	1		3	0								2	1	1			14
143627 Mimo Para Vi B							1									1				2
143615 Oi/Ohl Para Local	1			1		1						1								4
143624 Ebd Para 6B														1						1
143637 Preschool Para 6B														1						1
143619 Vi Para Local															1					1
440 Librarian/Media Specialist																				
144000 Librarian/Media Specialist	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	19
442 Library/Media Support Paraprofessional Personnel																				
144200 Media Clerk	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	19
453 Special Education Paraprofessional - Ages 3 to 5																				
145303 6B Preschool Para 50	2	2	1			2	1	2		1	0	2			1	1	1			16
145300 Fed Prek Para				1											1			1		3
478 School Food Service Manager																				
647800 Snp Manager - Elementary	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	19
610 Principal																				
761050 Principal-Elementary	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	19
615 Assistant Principal																				
761550 Assistant Principal - Elem	2	2	1	2	1	1	1	1	1	1	1	1	1	1	1	1	2	2	1	24
621 Instructional Supervisor																				
162151 Title1 Instr Lt		1	1		1		1	1			1	1	1	1	1					10
762166 Eval And Assessment Coord	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	19
85 Kindergarten Regular Education Teacher																				
108501 Kindergarten Non-Handicapped	10	7	6	8	3	5	6	5	5	5	3	4	4	4	4	7	7	9	4	106
Grand Total	110	97.5	76	95	52.5	77.5	92	75.5	64.5	64	41.5	61	62	57.5	70.5	77	88.5	105	48	1415.5

Facility	(All)
Group	M
CPI	(All)
ESEP	(All)

Middle School

FY2019

Sum of Current Row Labels	Column Labels									Grand Total
	Austin MS (27)	Dobbins MS (17)	East MS (9)	HJones MS (10)	McClure MS (29)	Moses MS (22)	Ritch MS (36)	Scoggins MS (35)	South MS (11)	
106 Grade 6 Teacher										
110600 Reg Teacher Grade 6	11	9	11	10	16	8	8	9	7	89
107 Grade 7 Teacher										
110700 Reg Teacher Grade 7	11	9	12	9	17	8	7	9	6	88
108 Grade 8 Teacher										
110800 Reg Tchr G 8	12	8	12	9	16	9	7	8	6	87
113 Grades 6-8 Combination Teacher										
111301 Grades 6-8 Spanish	1	1	1	1	2	1	1	1	1	10
120 Middle School Connections (6-8) Teacher										
112005 Math Study Skill Connections	1		0.5		1	1	1	1	1	6.5
112006 Reading Recovery Connect		1	0.5	1						2.5
123 Middle School Career, Technical and Agricultural Teacher										
112301 Ms Family & Consumer Science	1	1	1	1	1	1	1	1	1	9
112302 Ms Business Education	1	1	1	1	1	1	1	1	1	9
130 Instructional Specialist (P-8)										
113003 Inst Spec Music 6-8	2	2	2	2	2	2	2	2	2	18
113004 Inst Spec P.E. 6-8	3	3	3	3	5	3	2	3	2	27
113005 Inst Spec Art 6-8	1	1	1	1	1	1	1	1	1	9
158 Teacher of Emotional/Behavioral Disorder Students										
115801 Sped Emot Behv Disorder Local				1		1			1	3
160 Teacher of Mild Intellectual Disability Students										
116002 Sped Mi/Mo Local	2	1	2	2	1			1		9
161 Teacher of Moderate Intellectual Disability Students										
116103 Leap Teacher							1			1
163 Teacher of Profound Intellectual Disability Students										
116300 Sped Profound Intel Disabl Loc								1		1
171 Special Education Interrelated Teacher										
117100 Sped Interrelated Local	6	7	10	7	6	4	7	6	4	57
117104 Esep Lead Teacher	1	1	1	1	1	1	1	1	1	9
117101 Sped Irr Idea								1		1
401 Middle School Counselor										
140100 Middle School Counselor	1	0.5	1	0.5	1	0.5	0.5	0.5		5.5
140150 Middle School Counselor 11 Mo	1	1	1	1	1	1	1	1	1	9
409 School Nurse										
140903 School Nurse 7.5 Hr	1	1	1	1	1	1	1	1	1	9
410 School Food Service Worker										

Row Labels	Austin MS (27)	Dobbins MS (17)	East MS (9)	HJones MS (10)	McClure MS (29)	Moses MS (22)	Ritch MS (36)	Scoggins MS (35)	South MS (11)	Grand Total
641000 Snp Assistant	7	7	6	7	5	4	5	6	4	51
420 Secretary										
242004 8Hr School Secretary	1	1	1	1	1	1	1	1	1	9
242001 Clerk 190 Day	1	1	1	1	2	1	1	1	1	10
425 Bookkeeper										
242504 8Hr Middle School Bookkeeper	1	1	1	1	1	1	1	1	1	9
435 Paraprofessional/Teacher Aide Personnel										
143500 Iss Instructional Aide	1	1	1	1	1	1	1	1	1	9
436 Special Education Para-professional/ Teacher Aid- Ages 6-21										
143652 Leap Local Para							2			2
143607 Irr Para Local	1	3	4	3	4	3	2	4	2	26
143609 Ebd Para Local			1	1		1			1	4
143618 Sid/Pid Para Local					0			1		1
143622 Irr Para Vi B	1									1
143608 Aut Para Local	2									2
143623 Aut Para Vi B							1			1
143612 Mimo Para Local	1	1	2	1	2			2		9
143615 Oi/Ohi Para Local					0					0
440 Librarian/Media Specialist										
144000 Librarian/Media Specialist	1	1	1	1	1	1	1	1	1	9
442 Library/Media Support Paraprofessional Personnel										
144200 Media Clerk	1	1	1	1	1	1	1	1	1	9
478 School Food Service Manager										
647801 Snp Manager - Middle	1	1	1	1	1	1	1	1	1	9
610 Principal										
761052 Principal-Middle School	1	1	1	1	1	1	1	1	1	9
615 Assistant Principal										
761553 Assistant Principal - Middle	2	2	2	2	3	2	2	2	1	18
621 Instructional Supervisor										
762166 Eval And Assessment Coord	1	1	1	1	1	1	1	1	1	9
Grand Total	79	69.5	85	74.5	97	62.5	63.5	72.5	53	656.5

Facility	(All)
Group	H
CPI	(All)
ESEP	(All)

High School

FY2019

Sum of Current Row Labels	Column Labels					Grand Total
	East HS (12)	Hiram HS (21)	North HS (30)	PC HS (13)	South HS (28)	
114 Grades 9-12 Combination Teacher						
111400 Grades 9-12	48	41	64	49	51	253
111401 Inst Spec Music 9-12	2	2	2	2	2	10
111402 Inst Spec P.E. 9-12	6	6	10	6	6	34
111403 Ins Spec Art 9-12	2	2	2	1	2	9
111405 Grade 9-12 Spanish	4	3	5	4	4	20
111450 Hs Band Director 11 Months	1	1	1	1	1	5
111413 Foreign Language		1	2	1	2	6
115 Military Science Teacher						
111551 Military Science Rotc 12 Mo	3	3	2	3	2	13
122 In-School Suspension (ISS) Teacher						
112201 Iss Teacher 9-12	1	1	1	1	1	5
142 Career Technical Instruction Teacher						
114200 Cti	1	1	1	1	1	5
150 Career, Technical and Agricultural Education (9-12) Teacher						
115014 Industrial Tech		1				1
115002 Drafting Occupations	1		1			2
115009 Cosmetology	1	1	1	1	1	5
115011 General Business	1	3	5	2	2	13
115012 Graphic Arts Occupations	1	1		1		3
115013 Health Occupations	1	2	2	3	2	10
115016 Marketing Education	2		2		2	6
115018 Transportation Occupations	1	1	1	1	1	5
115054 Agriculture Teacher 190 Days	1		1			2
115015 Law Enforcement Training		1	1	1	1	4
115020 Culinary Arts	1		1	2	2	6
115053 Agriculture Teacher 230 Day				2		2
115006 Construction Occupations			1			1
115021 Audio Visual Teacher		1	1		1	3
157 Other Instructional Provider						

Row Labels	East HS (12)	Hiram HS (21)	North HS (30)	PC HS (13)	South HS (28)	Grand Total
115756 Teacher On Assignment	1	1	1	1	1	5
115709 Construction Instructor					1	1
160 Teacher of Mild Intellectual Disability Students						
116000 Sped Mild Intel Disab Local	2	2	1	1	2	8
161 Teacher of Moderate Intellectual Disability Students						
116100 Sped Mod Intel Disabl Local	1	2	1	1	1	6
116103 Leap Teacher	2					2
162 Teacher of Severe Intellectual Disability Students						
116200 Sp Ed Severe Mental Handi Loca			1		1	2
116201 Vib Sid/Pid					1	1
163 Teacher of Profound Intellectual Disability Students						
116300 Sped Profound Intel Disabl Loc	1					1
171 Special Education Interrelated Teacher						
117100 Sped Interrelated Local	12	11	11	14	12	60
117104 Esep Lead Teacher	1	1	1	1	1	5
398 Graduation Coach/Specialist						
139804 Alternative Ed Grad Coach	0.2	0.2	0.2	0.2	0.2	1
139805 Esep Transition Spec 6B	0.2	0.2	0.2	0.2	0.2	1
402 High School Counselor						
140202 190 High School Counselor	1	0	1	1	1	4
140250 High School Counselor	4	4	5	4	4	21
409 School Nurse						
140903 School Nurse 7.5 Hr	1	1	1	1	1	5
410 School Food Service Worker						
641000 Snp Assistant	10	11	9	11	11	52
420 Secretary						
242004 8Hr School Secretary	1	1	1	1	1	5
242000 Guidance Clerk	1	1	1	1	1	5
242005 8Hr 12 Mo School Secretary	1	1	1	1	1	5
425 Bookkeeper						
242506 8Hr High School Bookkeeper	1	1	1	1	1	5
431 Business Services Secretary/Clerk						
243107 195 Clerk	2	2	2	2	2	10
435 Paraprofessional/Teacher Aide Personnel						
143500 Iss Instructional Aide	1	1	1	1	1	5
436 Special Education Para-professional/ Teacher Aid- Ages 6-21						
143652 Leap Local Para	2				1	3

Row Labels	East HS (12)	Hiram HS (21)	North HS (30)	PC HS (13)	South HS (28)	Grand Total
143607 Irr Para Local	1	1	2	3	2	9
143618 Sid/Pid Para Local	1		2		3	6
143608 Aut Para Local		2			2	4
143612 Mimo Para Local	1	1	2			4
143613 Mid Para Local	3		1	1	2	7
143614 Moid Para Local	2	3	1	2		8
143655 Sid Pid Para 6B 50					1	1
440 Librarian/Media Specialist						
144000 Librarian/Media Specialist	1	1	1	1	1	5
442 Library/Media Support Paraprofessional Personnel						
144200 Media Clerk	1	1	1	1	1	5
478 School Food Service Manager						
647802 Snp Manager - High	1	1	1	1	1	5
490 Security Personnel / Security Officer						
449000 School Parking Lot Guard	1	1	1	1	1	5
610 Principal						
761051 Principal-High School	1	1	1	1	1	5
615 Assistant Principal						
761552 Assistant Principal Hs-11 Mos	2	2	3	3	2	12
761556 240 High School Asst Principal	2	2	2	2	2	10
621 Instructional Supervisor						
762166 Eval And Assessment Coord	1	1	1	1	1	5
124 Work Based Learning (WBL)Teacher (School Level						
112400 Work Based Learning Teacher			1			1
Grand Total	141.4	129.4	166.4	141.4	149.4	728

Facility	(All)
Group	Other
CPI	(All)
ESEP	(All)

Other Allotments

FY2019

Sum of Current Row Labels	Column Labels CO (99)	CReg (97)	Main (95)	New Hope (91)	SpEd (94)	Tran (90)	Grand Total
144 ESOL Teacher							
114400 Esol	21						21
145 Hospital/Homebound Instructor							
114500 Hospital/Homebound	3						3
149 Adapted Physical Education Teacher							
114900 Adapted Physical Education					2		2
156 Other Instructional Provider							
215600 4H County Extension Worker	2						2
515600 4H County Extension Agent	1						1
157 Other Instructional Provider							
115756 Teacher On Assignment	1						1
164 Teacher of Hearing Impaired Students							
116400 Sped Hear Impaired Local					2		2
171 Special Education Interrelated Teacher							
117100 Sped Interrelated Local				1			1
304 Special Education Bus Aide							
330400 Bus Monitor						20	20
330403 Bus Monitor Local						32	32
395 Facilitator							
139500 Alternative Ed Program Teacher				7			7
399 Superintendent Secretary							
239900 Executive Assistant/ Superint	1						1
402 High School Counselor							
140202 190 High School Counselor				0.49			0.49
405 School Psychologist							
140551 School Psychologist					11.48		11.48
140552 School Psychologist					2		2
140556 Lead Psychologist					1		1
407 School Social Worker							
740750 Social Worker	1						1
408 Family Services Coordinator							
140804 Parent Mentor Esep					0.49		0.49
740801 Title 1 Homeless Liaison		1					1
540800 Family Connection Coord 88	1						1
540801 Coord. Of Prevention & Intervention	1						1

Row Labels	CO (99)	CReg (97)	Main (95)	New Hope (91)	SpEd (94)	Tran (90)	Grand Total
409 School Nurse							
140903 School Nurse 7.5 Hr	1						1
140904 8Hr Lead School Nurse	1						1
740900 Supervising School Hlth Nurse	1						1
413 Parent Coordinator							
141307 T1 240 Parent Improvement Spec	1						1
415 Information Services Personnel							
241500 State Reporting Specialist		1					1
420 Secretary							
242005 8Hr 12 Mo School Secretary				1			1
424 Information Services Personnel - Central Support Services							
542405 Coord Cntrl Reg & Studnet Info		1					1
542401 Sys Analyst Web	1						1
542406 Systems Analyst	4						4
542409 Network Engineer	1						1
542410 Network Specialist	1						1
427 Information Services Personnel - School Food Service							
642706 Snp Technology Coordinator	1						1
642707 Snp Purchasing Specialist	1						1
642708 Snp Wellness Manager	1						1
429 Data Clerk							
242902 Central Registration Reception		1					1
242901 Central Registrar		2					2
242904 Central Registration Clerk		2					2
242903 Testing Clerk	1						1
431 Business Services Secretary/Clerk							
243101 Accounting Support Specialist	2						2
243105 Payroll Coordinator	2						2
435 Paraprofessional/Teacher Aide Personnel							
143509 Behavior Technician Para	1						1
436 Special Education Para-professional/ Teacher Aid- Ages 6-21							
143607 Irr Para Local					1		1
143622 Irr Para Vi B				1			1
441 Teacher Support Specialist							
144103 Esep Tchr Support Specialist					1		1
445 Technology Specialist							
244506 Training Support Tech Ii				1			1
244504 Support Technologist Ii	16						16
244505 Support Technologist Iii	4						4
544550 Computer Tech Cert	1						1
544552 Computer Tech Cert 240 Days	2						2
744500 Coord Of Instruction Tech	1						1

Row Labels	CO (99)	CReg (97)	Main (95)	New Hope (91)	SpEd (94)	Tran (90)	Grand Total
451 Support Services Secretary/Clerk							
245102 Special Education Clerical					2		2
245115 Student Services Record Mgr					1		1
245113 Title 1 Secretary 51	1						1
245114 Assessment Clerk	1						1
245116 Esep Instructional Sec li	1				1		2
245105 Instructional Secretary li	3						3
455 Plant Operations Director or Manager							
745500 Maint & Facilities Director			1				1
445500 Maintenance Supervisor			2				2
456 Maintenance Personnel							
445610 Skilled Painter			2				2
445617 Maint Locksmith			2				2
445604 Hvac/Electrician			10				10
445607 Grounds			6				6
445611 Building Maint Technician			7				7
445615 Carpenter			2				2
445623 Plumber G-3			2				2
445601 Courier	1						1
445619 Courier/Warehouse	1						1
545602 Fiber Tech	1						1
445608 Lead Grounds			1				1
445616 Electrical Technician			0				0
445626 Hvac Preventative Maint Tech			1				1
445627 Electrical Lead			1				1
445628 Hvac Lead			1				1
445629 Low Voltage Tech			1				1
445630 Warehouse Manager	1						1
545603 Network Technician	1						1
458 Plant Operations and Maintenance Secretary/Clerk							
245800 Maintenance Secretary			1				1
245802 Maint & Facilities Specialist			1				1
459 Miscellaneous Activities							
545900 Exec Dir Plding Ed Foundation	0.49						0.49
460 Transportation Director/Manager							
346002 Assistant Transportation Dir						1	1
346003 Exec Dir Of Transportation						1	1
461 Bus Driver							
346100 Special Education Driver						1	1
346101 Bus Drivers						263	263
346102 Driver Monitor						6	6
462 Transportation Mechanic							

Row Labels	CO (99)	CReg (97)	Main (95)	New Hope (91)	SpEd (94)	Tran (90)	Grand Total
346200 Mechanics Helper						1	1
346201 Mechanics						8	8
346203 Transportation Shop Foreman						1	1
346205 Assistant Shop Foreman						1	1
463 Transportation Secretary/Clerk							
346301 Transportation Secretary li						1	1
346302 Trans Specialist						3	3
346305 190 Trans Clerk 8 Hr						1	1
346307 260 Transporation Field Coord						5	5
464 Other Transportation Personnel							
346402 Transportation Lead Trainer						1	1
465 Finance & Business Service Manager							
546501 Controller Operations	1						1
466 Finance & Business Service Personnel							
546605 Payroll Manager	1						1
546602 Staff Acct	1						1
546604 Payroll Supervisor	1						1
546607 Budget Coordinator	1						1
546608 Business Services Coordinator	1						1
546610 Grant Writer Administrator	1						1
546611 Senior Accountant	1						1
546612 Procurement Director	1						1
546601 Staff Accountant li	0						0
473 Human Resources Personnel							
247301 Wage & Salary Coordinator	1						1
247304 Supervisor Employee Services	1						1
247305 Supervisor Human Resources	1						1
474 Central Support Clerk							
247405 Hr Secretary li	3						3
247402 Personnel Specialist	1						1
247407 Academic Imp Spec li	1						1
247406 Operations Specialist li	1						1
477 School Food Service Secretary/ Clerk/Bookkeeper							
647704 Snp Regulations Specialist	1						1
647705 Snp Specialist	2						2
478 School Food Service Manager							
647804 Snp Itinerant Manager	1						1
647805 220 Snp Training Specialist	3						3
480 Speech-Language Pathologist							
148000 Special Ed Speech-Impaired					20		20
482 Physical Therapist (PT)							
148200 Physical Therapist					3.49		3.49

Row Labels	CO (99)	CReg (97)	Main (95)	New Hope (91)	SpEd (94)	Tran (90)	Grand Total
483 Occupational Therapist (OT)							
148300 Occupational Therapist					5		5
148302 Occup Therapist Cota					5		5
487 General Administration Secretary/Clerk							
248701 Receptionist	1						1
488 Public Relations Personnel							
748802 Communications Director	1						1
489 Construction Manager/Director							
748900 Construction Manager	1						1
490 Security Personnel / Security Officer							
449000 School Parking Lot Guard	1						1
600 Superintendent							
760050 Superintendent	1						1
601 Deputy/Associate/Assistant/ Area Superintendent							
560100 Chief Financial Officer	1						1
760154 Deputy Superintendent	1						1
760150 Asst Superintendent Operations	1						1
602 Personnel/Human Resources Director							
760251 Chief Human Resource Officer	1						1
614 Alternative School Director							
761400 Alternative School Director				1			1
620 Director of Curriculum/Instruction							
762058 Exec Director Ele Schools	1						1
762061 Exec Dir Of School Improvement	1						1
762054 Exec Dir Hs Operations	1						1
762055 Exec Dir Of Middle School Oper	1						1
621 Instructional Supervisor							
762115 Coord Of Loc Sch Administratio	0						0
762152 Special Education Coordinators					5		5
#N/A	1						1
762119 Special Ed Lead Teacher State					1		1
762120 Speech Lead Teacher					1		1
762121 Esep Lead Local					2		2
762163 Rti/504 Coordinator 240					1		1
762167 Lead Aut Behavior Trnr Local					1.49		1.49
762164 Coordinator Of Assessment	1						1
762165 Curriculum 240 Day Coordinator	5						5
762122 Lead Gifted Teacher	1						1
762123 Lead Esol Teacher 195 Days	1						1
762170 Esep Prek Coordinator					1		1
762171 Curriculum Director	1						1
762172 Director Of Account & Assess	1						1

Row Labels	CO (99)	CReg (97)	Main (95)	New Hope (91)	SpEd (94)	Tran (90)	Grand Total
762174 Director Of Local School Admin	1						1
630 Food Service Administrator							
663050 Food Nutrition Director	1						1
640 Special Education Director							
764051 Asst Director Student Services					1		1
764052 Exec Director Student Services					1		1
641 Director of Student Services							
764150 Dir Of Guidance	1						1
643 Technology Director							
564302 Exec Director Of Technology	1						1
564303 Network Operations Manager	1						1
648 Title I Director							
764850 Title I Director	1						1
670 Career, Technical and Agricultural Education Director (LUA)							
167051 Director Of Ctae	1						1
673 Youth Apprenticeship Coordinator							
767350 Youth Apprentice Coordinator	1						1
680 Athletics Director							
768052 Exec Dir Of Safety & Athletics	1						1
691 District Board Member							
569100 Board Member	7						7
479 Diagnostician							
147900 Prek Diagnostician					1		1
438 Rehabilitation Counselor							
143801 Therapeutic Counselor					1		1
454 School Nutrition Maintenance Personnel							
645400 Kitchen Equipment Technician	1						1
397 Instructional Specialist							
139700 T1 Reading Interventionist	1						1
Grand Total	154.49	8	41	12.49	74.95	346	636.93

Grand Total: 3,437

Paulding County Board of Education 2019 Legislative Priorities



Introduction

The Paulding County Board of Education respectfully requests your consideration of the items listed herein during the 2019 session of the Georgia General Assembly. We encourage the General Assembly to prioritize education as a means of sustaining and improving Georgia's long-term economic viability, as well as the development of future citizens. The items identified are critically important in meeting the educational needs of our students and the operation of the Paulding County School District.

Priority 1: Funding

Georgia's plan for funding its public schools should have as its primary objective the promotion of effective instruction and improved student achievement. Therefore, the Paulding County Board of Education supports the following priorities in financial support from the State.

* Legislative Action

The Paulding County Board of Education urges your consideration of the following items:

- Approximately 68% of the Paulding County School District's revenue comes from State funding sources, compared to a statewide average of 53%. This means our District is extremely vulnerable to changes in State funding. Therefore, we request continued full funding of the Quality Basic Education (QBE) Act formula. Additionally, due to the complexities in State funding, the District would like to be engaged when changes in funding methodology are considered.
- As a low wealth school district, Paulding County School District is highly dependent on the State Equalization Grant. As the third largest recipient of equalization funds, this grant accounts for over 10% of our total annual revenue. Therefore, we support continuation of the Equalization Grant to support low wealth districts.
- As a District, our primary asset is our people. In fact, a quality staff is might be argued as the single greatest contributor to student achievement. Therefore, in order to attract high quality teachers and administrators, we request that measures be taken to protect and strengthen Georgia's Teacher Retirement System (TRS).
- Restore state funding for non-certified employees' health insurance and implement a statewide strategy for State Health Benefit Plan cost containment.
- Require all bills that have an impact on local school districts include a one-year delay in implementation and fiscal note detailing the budgetary impact.

* Program Funding

✓ Academic and Career Counseling and Opportunities

- The Paulding County Board of Education believes that academic and career counseling as well as options for post-secondary coursework are important to the success of students beyond graduation. Therefore, we support full funding of counseling services and student opportunities that will impact student graduation as well as student post-secondary decision making and participation. This includes funding **graduation coaches** to positively impact graduation rates, **aptitude tests** such as YouScience to positively guide students in post-secondary guidance, and **dual enrollment** opportunities to promote student post-secondary participation.

✓ School Based Instructional Technology Specialists, Infrastructure and Resources

- The Paulding County Board of Education believes that use of instructional technology better prepares students for post-secondary opportunities and the 21st century work force. Therefore, we urge the General Assembly to fund school based instructional technology specialists and technology infrastructure and resources. Sufficient technology resources are critical to support the education of students in our digital age. Technology resources necessary to support our district come with a substantial cost for the appropriate infrastructure including network, hardware, equipment, systems, training and personnel. Therefore, we urge the General Assembly to include funding for technology budgets, providing for personnel, infrastructure and equipment considerations, for all state technology-based mandates.

✓ Student Transportation

- The Paulding County Board of Education urges full funding of the state's student transportation formula. For FY18, State funding only covered 9% of the cost to transport students to and from schools.

✓ School Safety

- The Paulding County Board of Education believes safety and security of students is a first priority. Therefore, we urge the General Assembly to provide school districts with the appropriate resources to maintain a safe and secure environment for students.

✓ Student Physical, Mental and Behavioral Health

- The Paulding County Board of Education believes funding is imperative for multiple student support systems, including the funding of appropriate school personnel to provide access to high quality academic, behavioral and mental health supports. Student health, including mental health, is an important factor in academic achievement. Therefore, we support an increase in funding for nursing and mental health. For FY18, State funding only covered 39% of the Paulding County School District's Nursing Budget.

✓ **Virtual Education**

- The Paulding County Board of Education urges funding for the expansion of virtual education, innovative educational opportunities, instructional resources and technology infrastructure for 21st century classrooms.

✓ **Maintaining Highly Qualified Staff**

- The Paulding County Board of Education supports addressing the long-term shortage of teachers in our classrooms by permitting retired educators to serve children full-time without losing their retirement benefit if they agree to pay a percentage of their salaries to TRS.

Priority 2: Improvement of Student Achievement

Student learning should be the focus of every initiative to strengthen public education in Georgia. The following issue is critical to the quality of our schools and the improvement of student achievement in our district.

*** Accountability for Improved Student Learning**

Educators should be fully involved in continued refinement of the state's educational accountability plan. An accountability plan should stress support for system and school initiatives to improve student achievement. Any accountability requirements imposed by the state should be coordinated with criterion-referenced tests that measure appropriate content standards for the K-12 curriculum. The determination of acceptable student performance should not be based on a single measure or indicator; rather, such determination should be made based on multiple measures using a model that will credit both students and their teachers for the students' academic growth during a school year. Test scores for sub-groups of students, when used to determine school and/or system performance, should be used only when the sample size is large enough to be deemed statistically significant. Growth targets for schools should be determined by utilizing district subgroup numbers vs. school subgroup numbers. These targets should be based on a multiple year average to account for variations in subgroup numbers from year to year. Norm-referenced tests should play no role in a plan of educational accountability.

Priority 3: Maintain Local Control of Public Education

We request that you support the responsibility of local boards of education to govern local public schools, including such matters as setting local millage rates, determining how funds are spent for the education of children, and establishing school calendars. The establishment of the annual school-year calendar, including starting and ending dates and the establishment of the instructional day, should result solely with local boards of education. Given the diverse communities and needs throughout our state, it is our belief that these and other decisions are best made by elected officials closest to the individuals they represent.

The Paulding County School District supports the Vision for Public Education, published by the Georgia School Boards Association and Georgia School Superintendents Association, as a vehicle to raise

awareness, address issues and enhance public education in the state of Georgia. A full copy of the Vision for Public Education is available at www.visionforpubliced.org.