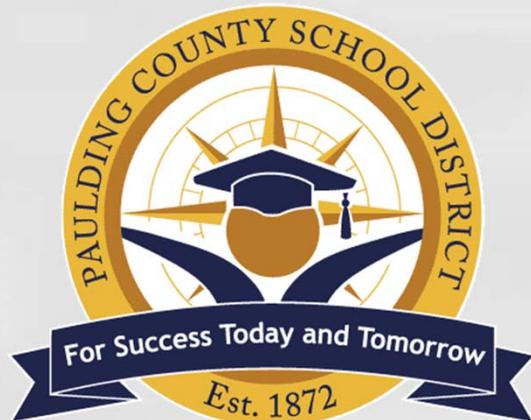


FY2022 Budget Planning: Divisions & Departments and Capital Projects Presentation



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Agenda

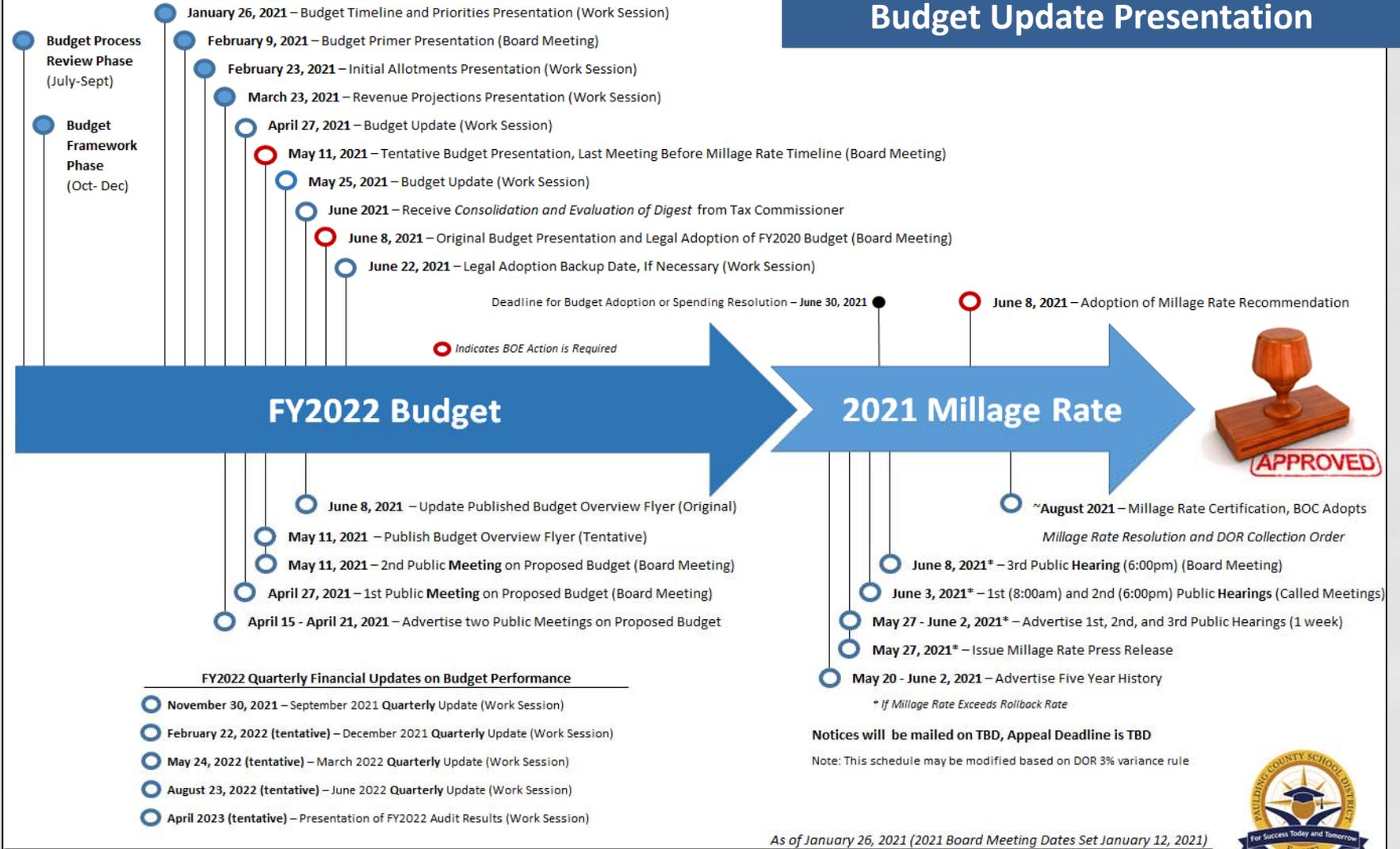
1. Budget Timeline
2. Divisions & Departments
3. Select KPIs
4. Capital Projects

Appendix



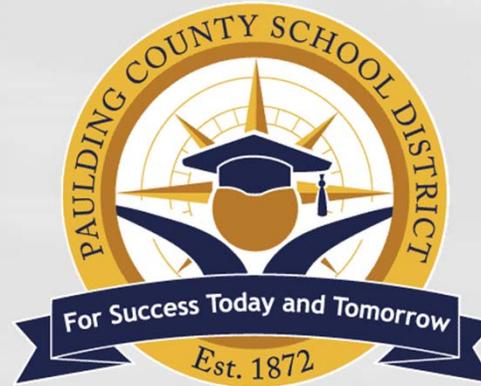
FY2022 Budget Development - Major Milestones

April 27, 2021
Budget Update Presentation



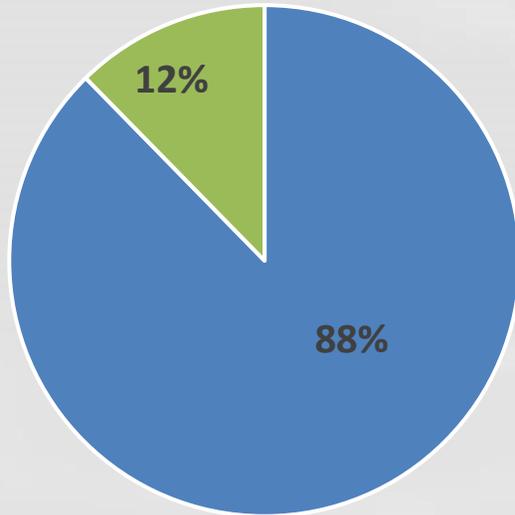
FY2022 Public Meetings and Hearings, Press Releases, Advertisements and Notices





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Divisions & Departments



■ Salaries and Benefits & Outsourcing ■ Other

	FY21 Budget	FY22 Budget	Change	%
Salaries	\$ 182.5	\$ 192.6	\$ 10.1	5.6%
Benefits	75.2	79.2	3.9	5.2%
	\$ 257.75	\$ 271.8	\$ 14.0	5.4%
Professional Services	7.4	6.7	(0.7)	-9.3%
Technology	4.7	8.2	3.5	75.6%
Utilities	5.5	5.1	(0.4)	-6.6%
Textbooks and Books	1.2	2.3	1.0	80.8%
Supplies	1.5	3.0	1.6	107.2%
Vehicle Purchases	0.4	3.4	3.0	821.9%
Fuel	1.4	1.1	(0.3)	-19.9%
Other	7.6	8.2	0.6	8.4%
	\$ 29.6	\$ 38.0	8.4	28.5%
Grand Total	\$ 287.4	\$ 309.8	\$ 22.5	7.8%

**Excludes Non-QBE Grants and Transfers to Other Funds*

Highlights

- \$271.8m Payroll (88%)
- \$38.0m Other Operating (12%)
- \$8.2m Technology
- \$5.1m Utilities (\$1.33 sqft)
- +\$1.0m Textbooks & Books
- +1.6m Supplies
- +\$3.0m Vehicle Purchases
- -\$0.7m Professional Services

(millions)

Preliminary GF Expenditures by Object

	<u>FY21 Budget</u>	<u>FY22 Budget</u>	<u>Change</u>	<u>%</u>
Divisions and Departments				
(1) School Leadership Division	\$ 0.9	\$ 0.8	\$ (0.1)	-11.8%
(2) Teaching & Learning Division				
Teaching & Learning Department	0.1	0.1	(0.0)	-13.4%
Curriculum & School Impr Department	0.8	1.0	0.3	31.8%
CTAE Department	0.1	0.1	0.0	7.5%
Student Services Department	1.4	0.8	(0.6)	-43.2%
(3) Operations Division				
Operations Department	4.9	5.2	0.2	4.7%
Transportation Department	3.5	6.4	2.9	85.1%
Maintenance Department	9.1	8.5	(0.5)	-5.8%
(4) Technology Division	2.7	6.7	4.0	149.0%
(5) Business Services Division	0.6	0.7	0.1	15.9%
(6) Human Resources Division	0.1	0.1	0.0	0.1%
QBE & Local Funds Allocated to Schools	4.6	6.1	1.4	30.8%
Other <1%	0.9	1.5	0.7	80.0%
Total	\$ 29.6	\$ 38.0	\$ 8.4	28.5%

**Excludes Grants and Transfers to Other Funds.*

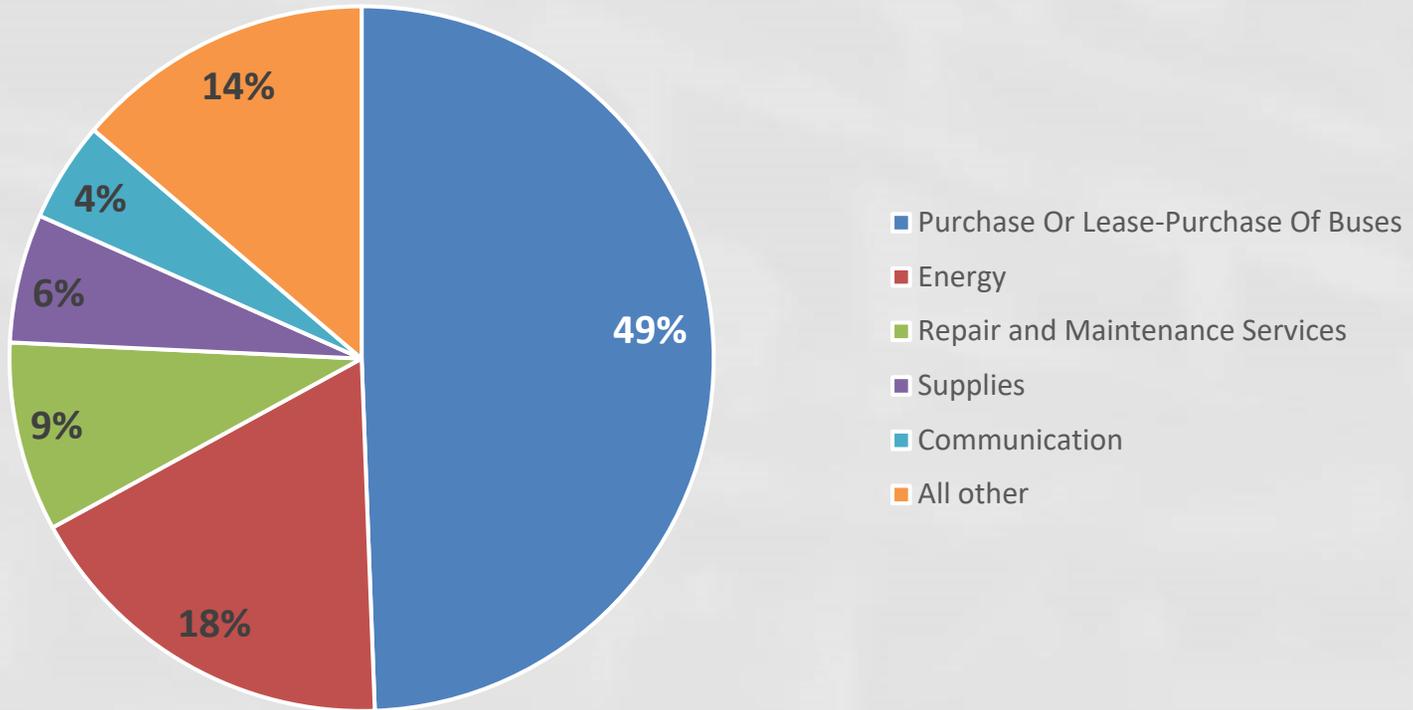
Highlights

- \$38.0m Other Operating
- +\$8.4m or 28.5% Total
- +\$6.3m or 26.2% Divisions
- +\$2.9m Transportation Department
- +\$4.0m Technology Division
- +\$2.1m QBE & Other

(millions)

Preliminary Operating Expenditures by Division

Budget Increases, FY2022

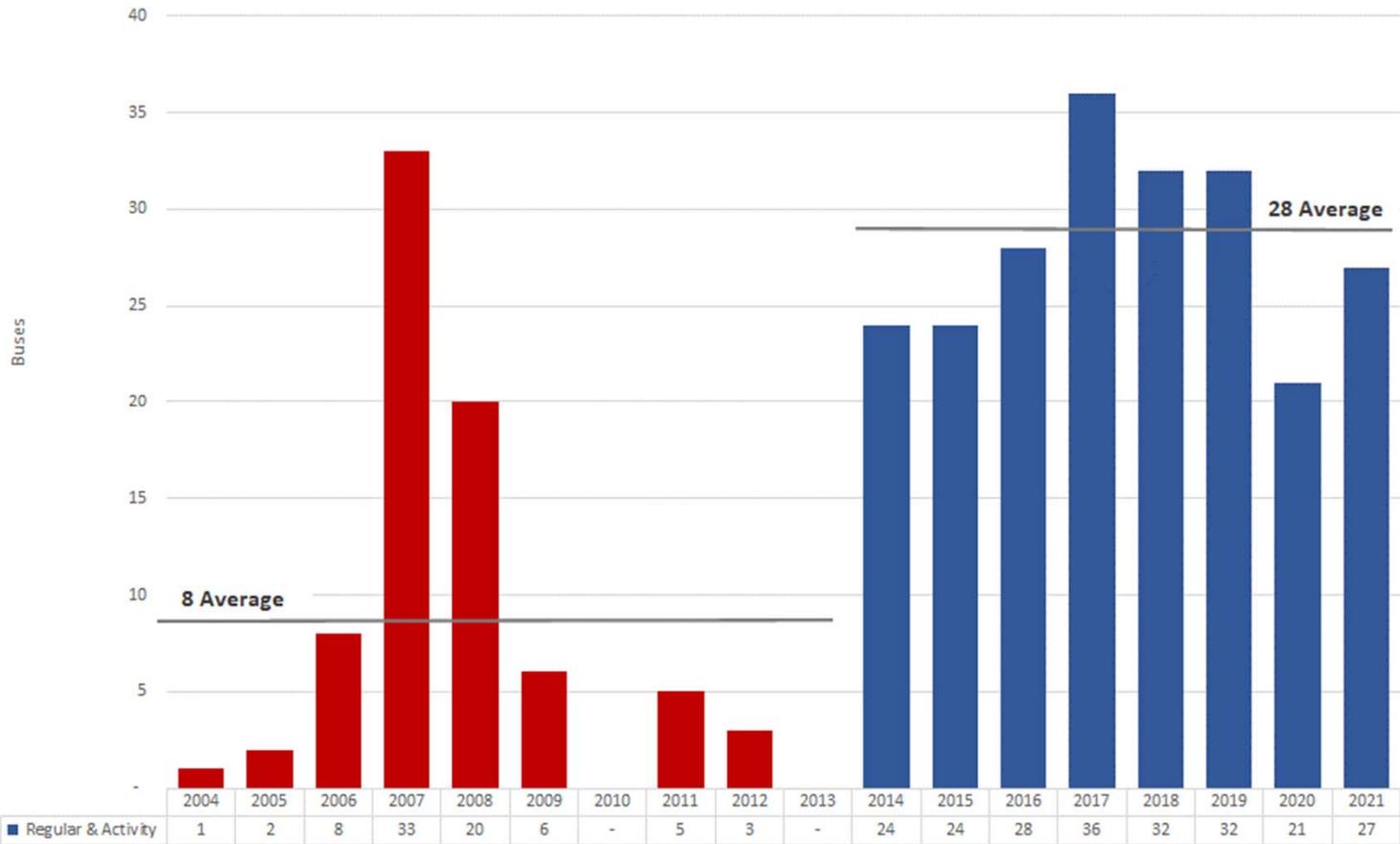


Highlights

- \$6.4m Transportation
- +\$2.9m or 84.1%
- \$2.3m FY21 Alternative Funding
- +49% Bus Purchases
- +18% Fuel (Energy)
- +9% Repairs & Maintenance

(millions)

Regular & Activity Bus Inventory by Fiscal Year Acquisition, FY2004 - FY2021

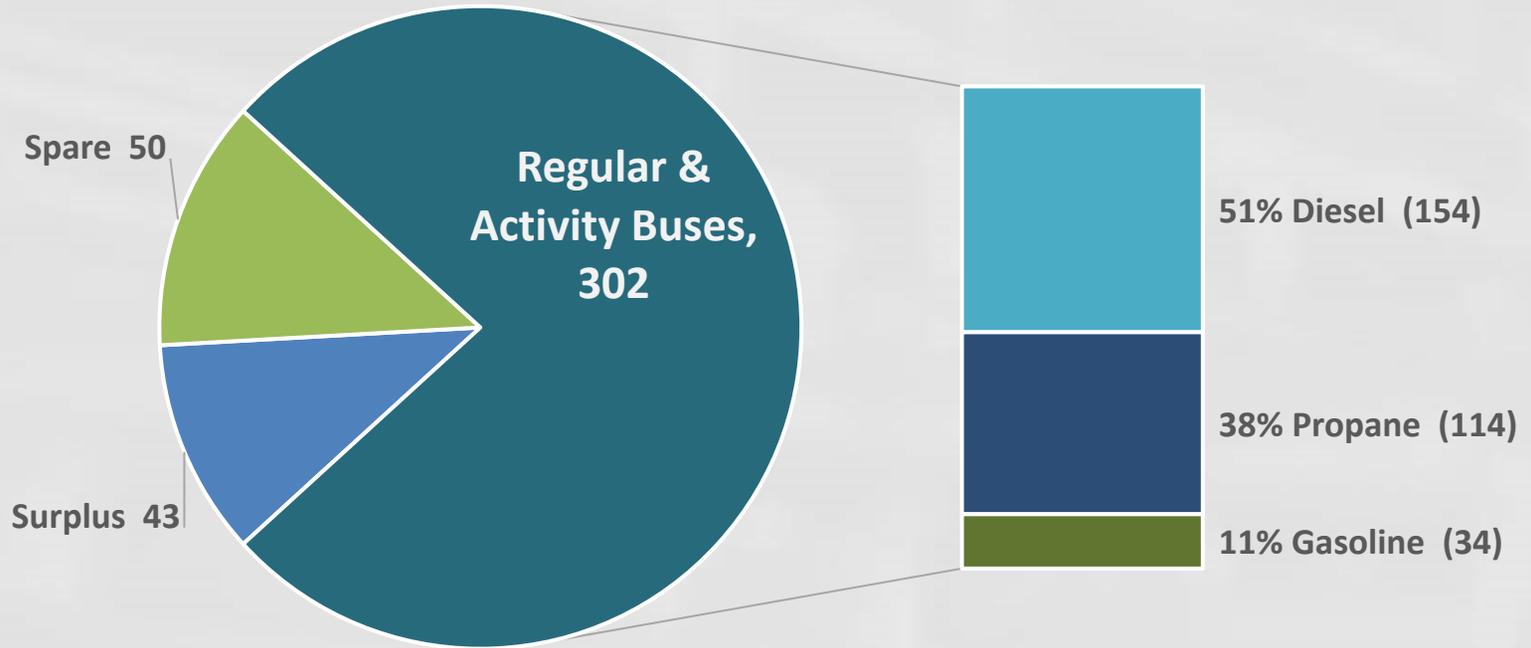


Highlights

- FY22 30 Propane Bus Purchases
- 10-Year Replacement Cycle
- FY04-13 78 Bus Purchases (8 Avg)
- FY14-21 224 Bus Purchases (28 Avg)

(millions)

Yellow Fleet by Fuel Type, FY2021

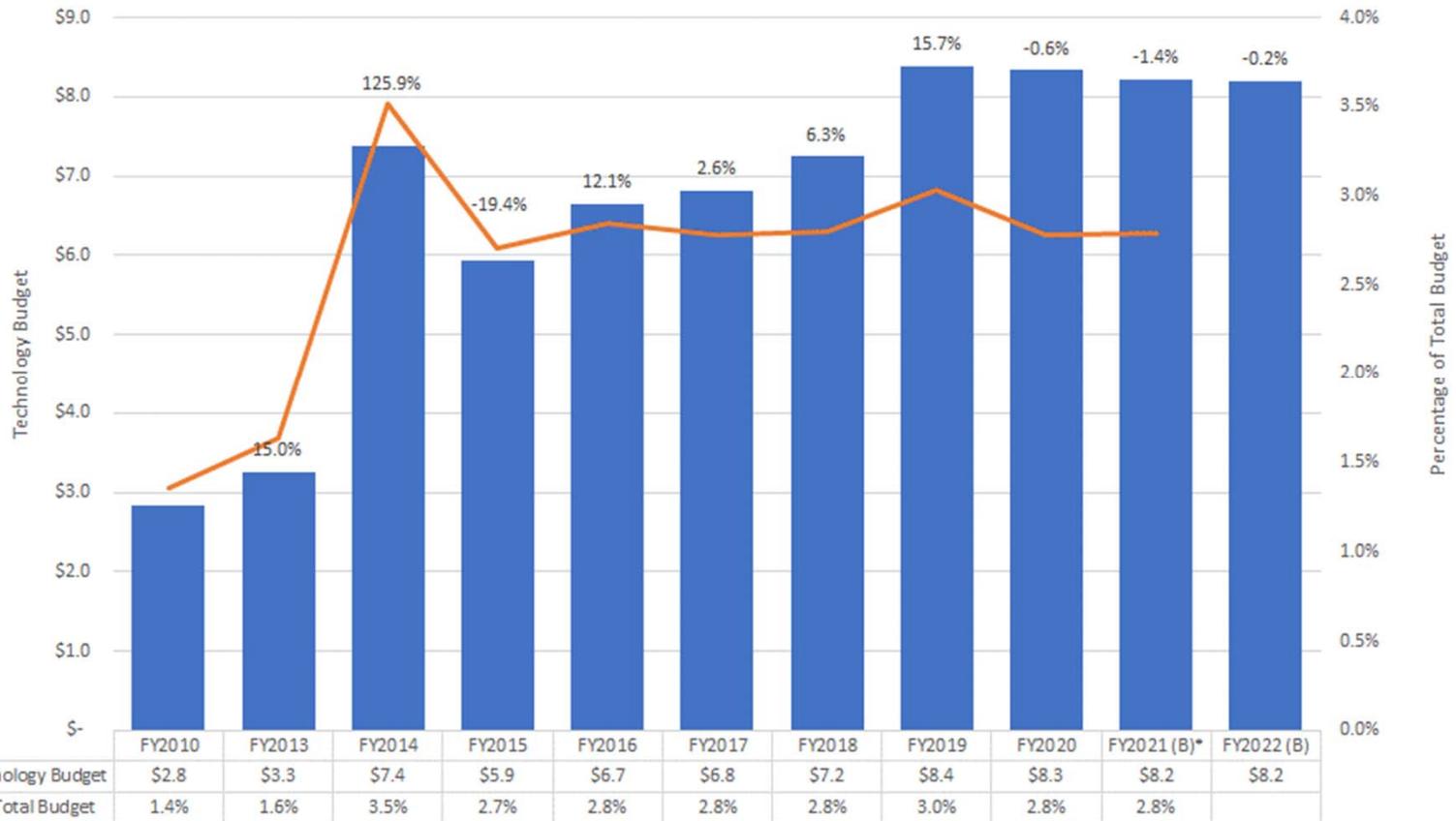


Highlights

- 302 Regular & Activity Buses
- 51% Diesel
- 38% Propane
- 11% Gasoline

(millions)

Historical Technology Spending with % Growth and % of Total Budget, FY2010 - FY2022



Highlights

- \$6.7m Technology Division
- +\$4.0m or 149.0%
- \$8.2m Total Expenditures (2.8%)
- \$3.5m FY21 Alternative Funding

(millions)

Technology Division Expenditures

	FY2021						FY2022 Changes							
	General Fund		Grants				General Fund		Grants				Changes	Total
	GenEd	ESEP	ESEP	Other	SNP	Total	GenEd	ESEP	ESEP	Other	SNP			
1) School Leadership Division	8.00	-	-	-	-	8.00	-	-	-	-	-	-	8.00	
Central Registration	7.00	-	-	-	-	7.00	-	-	-	-	-	-	7.00	
New Hope	11.49	-	-	-	-	11.49	31.00	5.00	5.00	39.50	-	80.50	91.99	
2) Teaching & Learning Division	5.00	-	-	-	-	5.00	-	-	-	-	-	-	5.00	
Curriculum	19.00	-	-	-	-	19.00	2.00	-	-	-	-	2.00	21.00	
School Improvement	6.00	-	-	19.00	-	25.00	(2.00)	-	-	1.00	-	(1.00)	24.00	
Student Services (94)	-	18.49	2.49	-	-	20.98	-	1.51	-	-	-	1.51	22.49	
CTAE	3.00	-	-	-	-	3.00	-	-	-	-	-	-	3.00	
PCCA (91)	5.00	-	-	-	-	5.00	-	-	-	-	-	-	5.00	
3) Operations Division	33.00	-	-	-	-	33.00	-	-	-	-	-	-	33.00	
Maintenance	38.00	-	-	-	-	38.00	-	-	-	-	-	-	38.00	
Transportation	340.00	-	21.00	-	-	361.00	-	-	-	-	-	-	361.00	
SNP	-	-	-	-	12.00	12.00	-	-	-	-	-	-	12.00	
4) Technology Division	32.00	-	-	-	-	32.00	2.00	-	-	-	-	2.00	34.00	
5) Business Services Division	17.00	-	-	-	-	17.00	-	-	-	-	-	-	17.00	
6) Human Resources Division	9.00	-	-	-	-	9.00	-	-	-	-	-	-	9.00	

Highlights

- +85.0 Total Changes, net
- +80.5 New Hope PVA (School Leadership)
 - ✓ Reflects 36.0 School Transfers and +44.5 Grant Funded Allotments
- +2.5 Teaching & Learning
 - ✓ Reflects +2.0 Curriculum, -1.0 Improvement, and +1.5 ESEP Allotments
- +2.0 Technology
 - ✓ Reflects Assistant Director and Technology Secretary

Preliminary Allotment Changes by Division



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Capital Projects

Paulding County School District

July 1, 2021 through June 30, 2022
Capital Project Fund(s)

	SPLOST V	SPLOST VI	2020 Bonds	Fund 300	2022 Budget
Revenue:					
SPLOST Collections					
Collections		\$ 12,880,596	\$ 6,896,151		\$ 19,776,747
Capital Outlay Program			1,796,100		1,796,100
Other Revenue					-
Total Revenue	\$ -	\$ 12,880,596	\$ 8,692,251	\$ -	\$ 21,572,847
Expenditures:					
Audit Fees		\$ 5,000			\$ 5,000
SPLOST Projects					
Hiram HS			\$ 4,036,086		4,036,086
Dobbins MS			3,593,000		3,593,000
Allgood ES			2,394,000		2,394,000
SPHS Engineering Academy			300,000		300,000
Other Projects**			1,643,683		1,643,683
Technology			500,000		500,000
Miscellaneous				\$ 350,000	350,000
Total Expenditures	\$ -	\$ 5,000	\$ 12,466,769	\$ 350,000	\$ 12,821,769
Revenue Over (Under) Expenditures	\$ -	\$ 12,875,596	\$ (3,774,518)	\$ (350,000)	\$ 8,751,078
Transfers From/(To) Other Funds	1,000,000	(1,000,000)	-	-	-
Transfer for Debt Service	(4,150,825)	(4,035,825)	(1,331,697)	-	(9,518,347)
Estimated Fund Balance (July 1, 2021)**	16,154,184	10,000	25,778,619	6,266,375	48,209,178
Estimated Fund Balance (June 30, 2022)	\$ 13,003,359	\$ 7,849,771	\$ 20,672,404	\$ 5,916,375	\$ 47,441,909

* Other projects includes fine arts, athletic facility improvements, and other miscellaneous projects
** Based on FY2021 Cash Flow

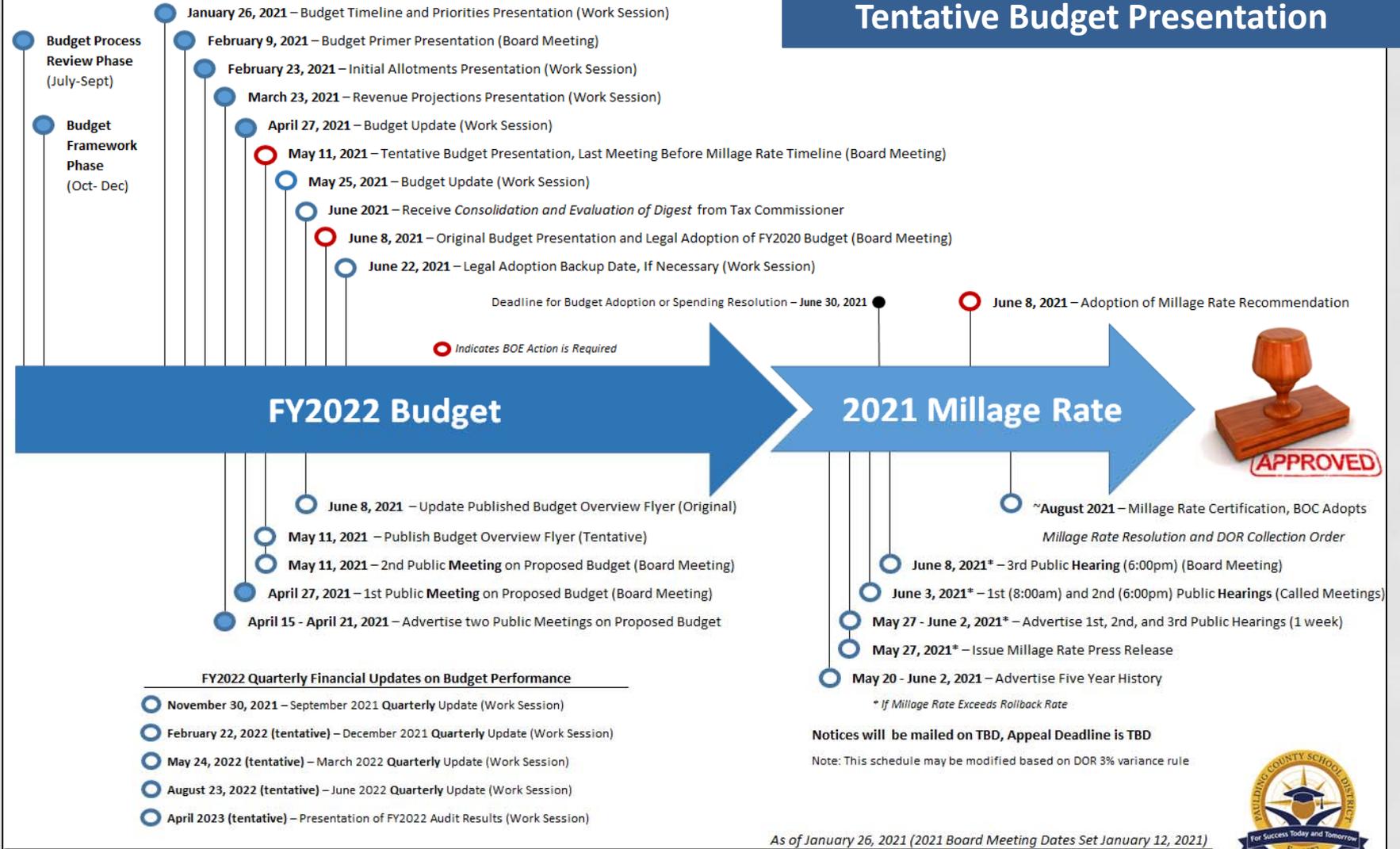
- \$21.6m Revenue
 - ✓ \$19.8m SPLOST Collections
 - ✓ SPLOST VI Begins in FY21
 - ✓ \$1.8m Capital Outlay Program
- \$12.8m Expenditures
 - ✓ \$4.0m HHS
 - ✓ \$3.6m Dobbins MS
 - ✓ \$2.4m Allgood ES
 - ✓ \$0.3m SPHS Engineering Academy
 - ✓ \$1.6m Other Projects
- \$9.5m Debt Service
- \$72.2m L/T Bond Debt (YE)
- \$47.4m Ending Fund Balance

Major Renovation / Modification Projects							
Projects	FY21	FY22	FY23	Cost	COP	% COP	% SPLOST
Hiram HS	\$ 3,349,311	\$ 4,036,086	\$ 1,394,603	\$ 8,780,000			
Dobbins MS		\$ 3,593,000	\$ 3,687,000	\$ 7,280,000	\$ 2,184,000	30%	70%
Allgood ES		\$ 2,394,000	\$ 2,646,000	\$ 5,040,000	\$ 1,512,000	30%	70%
		\$ 10,023,086					

Preliminary FY2022 Capital Projects

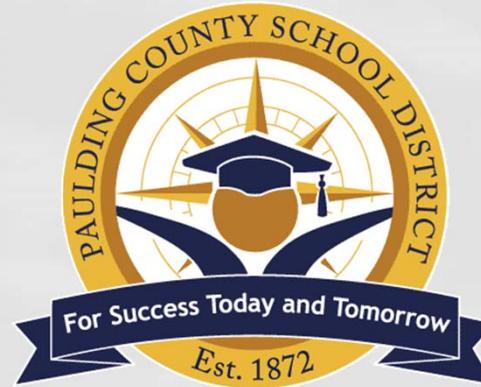
FY2022 Budget Development - Major Milestones

May 11, 2021
Tentative Budget Presentation



FY2022 Public Meetings and Hearings, Press Releases, Advertisements and Notices

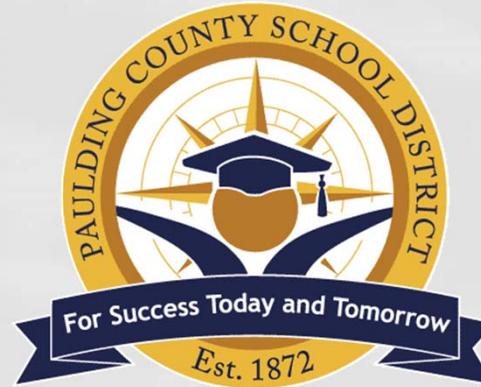




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Thank You

For Budget Ideas and Feedback Please Visit our Website



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Appendix

Total Capital Projects

As of 3/25/2021

Source / Project Type / Project	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Beginning Balance	\$ 21,736,046	\$ 48,209,178	\$ 47,741,909	\$ 47,347,705	\$ 39,940,152	\$ 25,419,708	\$ 12,823,072	\$ 1,727,122	\$ 21,736,046
Inflows									
SPLOST Collections	\$ 23,290,909	\$ 19,776,747	\$ 20,482,949	\$ 21,219,101	\$ 21,993,244	\$ 18,931,195	\$ -	\$ -	\$ 125,694,145
GSFIC Reimbursements	\$ 1,475,365	\$ 1,796,100	\$ 1,899,900	\$ -	\$ 2,326,800	\$ 3,137,050	\$ 1,017,300	\$ -	\$ 11,652,515
Interest	\$ 9,170	\$ -	\$ 21,426	\$ 4,366	\$ 6,200	\$ 74,395	\$ -	\$ -	\$ 115,557
Transfers In	\$ 31,010,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,010,000
Other	\$ 828,176	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ 828,178
Total Inflows	\$ 56,613,620	\$ 22,572,847	\$ 22,404,275	\$ 21,223,470	\$ 24,326,244	\$ 22,142,640	\$ 1,017,300	\$ -	\$ 170,300,395
Outflows									
Debit Service	\$ 8,199,900	\$ 9,518,347	\$ 14,140,875	\$ 14,091,650	\$ 14,095,650	\$ 14,130,400	\$ 5,883,500	\$ -	\$ 80,060,322
GF Loan	\$ 2,596,456	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,596,456
Project Disbursements:									
Additions & New Construction									
24-1 Russom ES Addition	\$ 4,474,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,474,000
22-1 Moses MS Addition	\$ 5,992,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,992,000
tbd New Construction	\$ -	\$ -	\$ -	\$ 10,000,000	\$ 14,500,000	\$ 10,500,000	\$ -	\$ -	\$ 35,000,000
Renovations & Modifications									
21-1 Hiram HS Renovation	\$ 3,349,311	\$ 4,036,086	\$ 1,394,603	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,780,000
tbd Dobbins Middle Ren/Mod	\$ -	\$ 3,593,000	\$ 3,687,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,280,000
tbd Allgood Elementary Ren/Mod	\$ -	\$ 2,394,000	\$ 2,646,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,040,000
tbd Baggett Elementary Ren/Mod	\$ -	\$ -	\$ -	\$ -	\$ 1,426,000	\$ 1,426,000	\$ -	\$ -	\$ 2,852,000
tbd Roberts ES	\$ -	\$ -	\$ -	\$ 1,439,873	\$ 1,469,127	\$ -	\$ -	\$ -	\$ 2,909,000
tbd Moses MS	\$ -	\$ -	\$ -	\$ 1,869,500	\$ -	\$ -	\$ -	\$ -	\$ 3,739,000
tbd Poole ES	\$ -	\$ -	\$ -	\$ -	\$ 1,600,500	\$ 1,600,500	\$ -	\$ -	\$ 3,201,000
tbd Austin MS	\$ -	\$ -	\$ -	\$ -	\$ 1,455,000	\$ 1,455,000	\$ -	\$ -	\$ 2,910,000
tbd Russom ES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,095,500	\$ 1,095,500	\$ -	\$ 2,191,000
tbd Dugan ES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000	\$ 2,388,000	\$ -	\$ 3,588,000
Other Projects									
V-3 Fire Alarm & Intercom Upgrades	\$ -	\$ -	\$ -	\$ -	\$ 901,875	\$ 1,509,375	\$ 1,803,750	\$ -	\$ 4,215,000
V-4 Connecting Corridors	\$ -	\$ -	\$ -	\$ -	\$ 454,036	\$ 592,500	\$ 592,500	\$ 296,250	\$ 1,935,286
V-2 Fine Arts	\$ 780,000	\$ 780,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,560,000
V-1 Athletic Facility Improvements	\$ 1,411,317	\$ 488,683	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,900,000
31-1 New Georgia ES Carpet	\$ 6,317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,317
06-1 Hiram HS Computer Science Magnet	\$ 4,604	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,604
21-2 Hiram HS Renovation	\$ 194,770	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 194,770
Various Recurring Projects	\$ 21,935	\$ 375,000	\$ 75,000	\$ 375,000	\$ 220,000	\$ 375,000	\$ -	\$ -	\$ 1,441,935
Other Disbursements:									
Department Projects	\$ 524,703	\$ 850,000	\$ 850,000	\$ 850,000	\$ 850,000	\$ 850,000	\$ 350,000	\$ 350,000	\$ 5,474,703
GF Deficit Mitigation	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000
Transfers Out	\$ 1,010,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,010,000
Other	\$ 825,176	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ 850,176
Total Outflows	\$ 30,140,488	\$ 23,040,116	\$ 22,798,478	\$ 28,631,023	\$ 38,846,688	\$ 34,739,275	\$ 12,113,250	\$ 646,250	\$ 190,955,569
Ending Balance	\$ 48,209,178	\$ 47,741,909	\$ 47,347,705	\$ 39,940,152	\$ 25,419,708	\$ 12,823,072	\$ 1,727,122	\$ 1,080,872	\$ 1,080,872

* Excludes SPHS Engineering Academy

Preliminary FY2022 Capital Projects

Appendix