

# FY2022 Budget Planning: Divisions & Departments and Capital Projects Presentation



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## Agenda

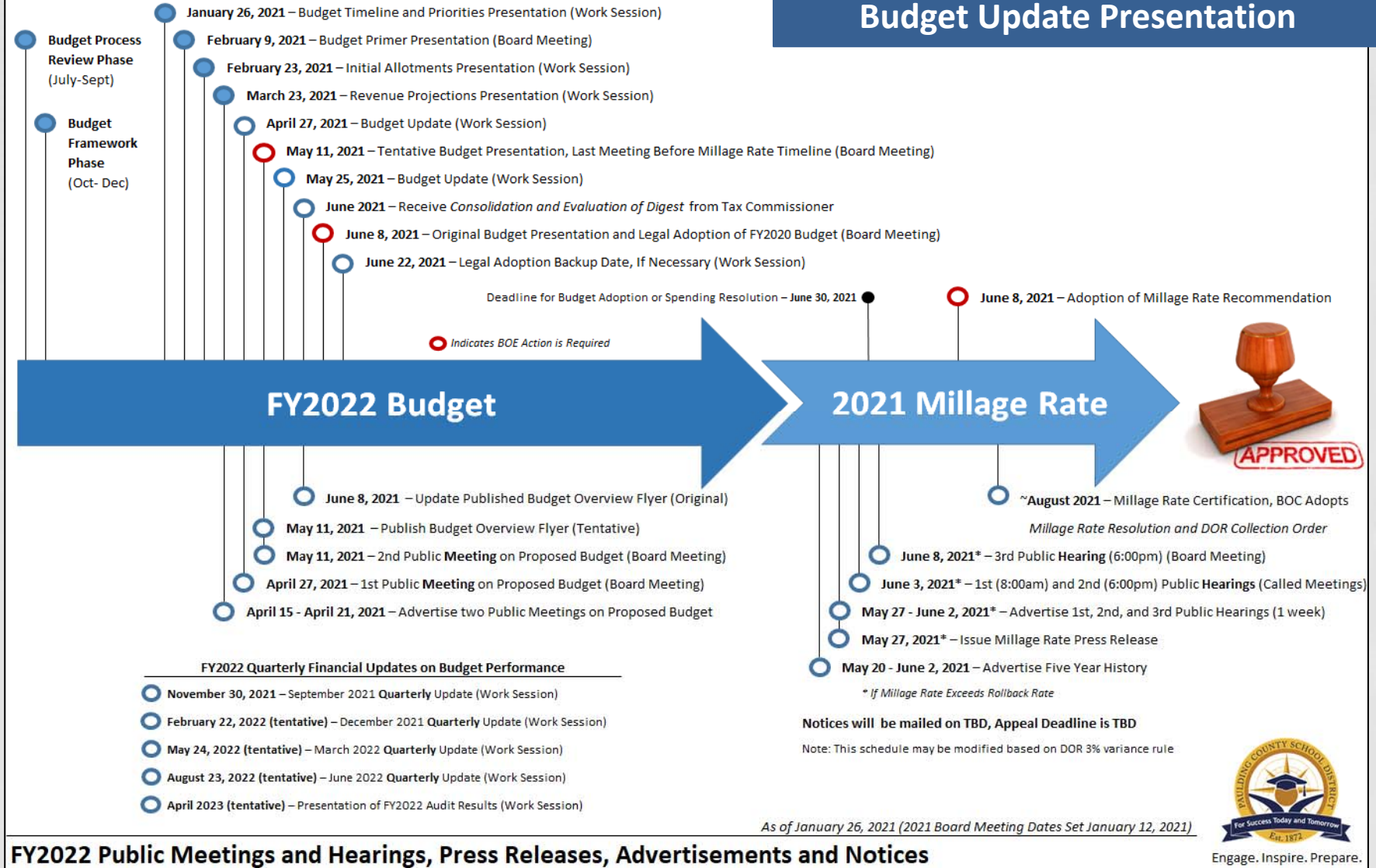
1. Budget Timeline
2. Divisions & Departments
3. Select KPIs
4. Capital Projects

Appendix



## FY2022 Budget Development - Major Milestones

*April 27, 2021*  
**Budget Update Presentation**

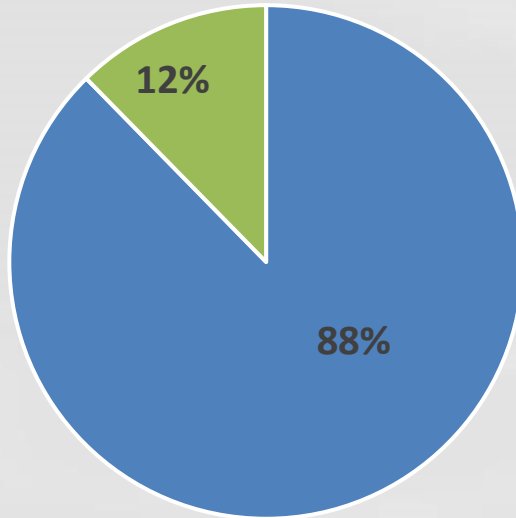


# FY2022 Budget Timeline (Major Milestones)



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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%
	<b>\$ 257.75</b>	<b>\$ 271.8</b>	<b>\$ 14.0</b>	<b>5.4%</b>
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%
	<b>\$ 29.6</b>	<b>\$ 38.0</b>	<b>\$ 8.4</b>	<b>28.5%</b>
<b>Grand Total</b>	<b>\$ 287.4</b>	<b>\$ 309.8</b>	<b>\$ 22.5</b>	<b>7.8%</b>

*\*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>
<b>Divisions and Departments</b>				
(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%
<b>Total</b>	<b>\$ 29.6</b>	<b>\$ 38.0</b>	<b>\$ 8.4</b>	<b>28.5%</b>

*\*Excludes Grants and Transfers to Other Funds.*

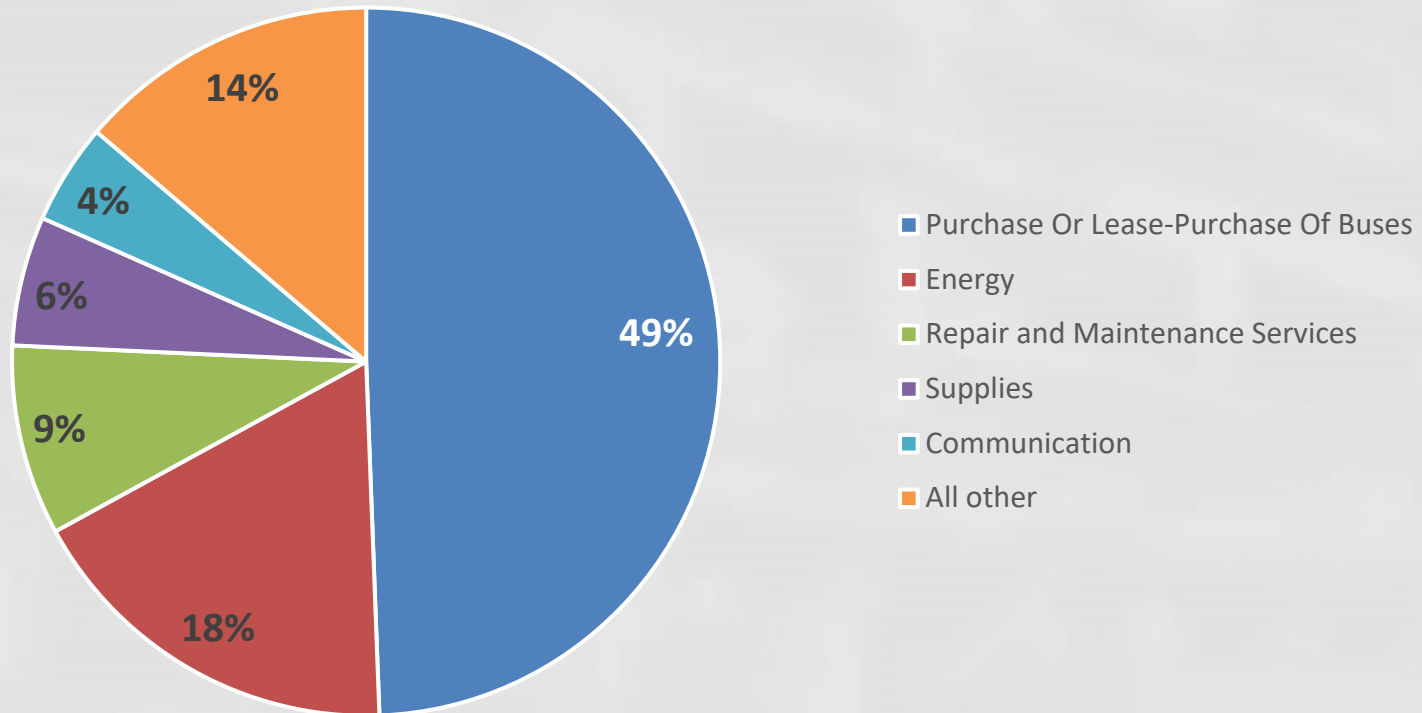
### Highlights

- \$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



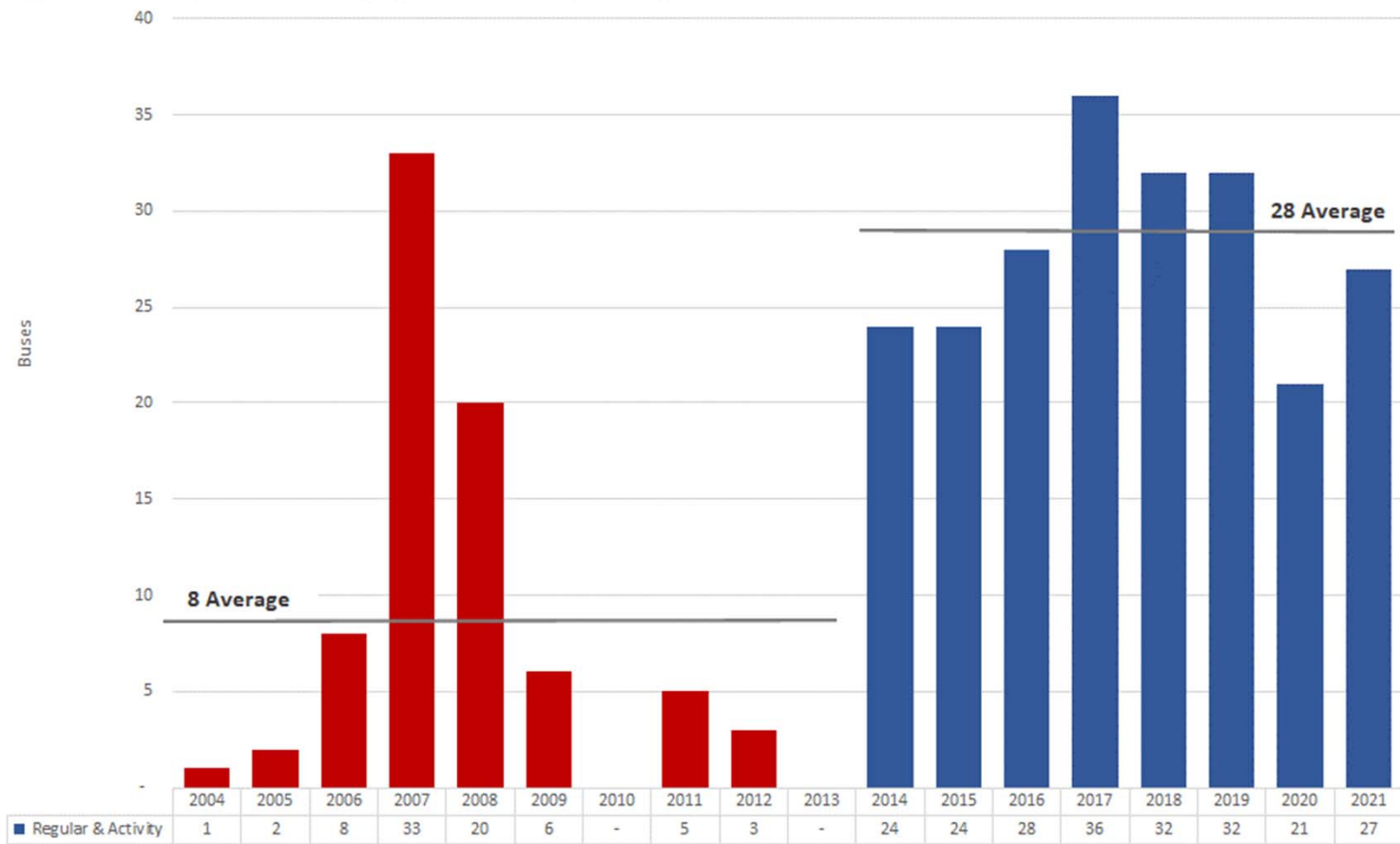
### Highlights

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

(millions)

# Transportation Department Expenditures

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



### Highlights

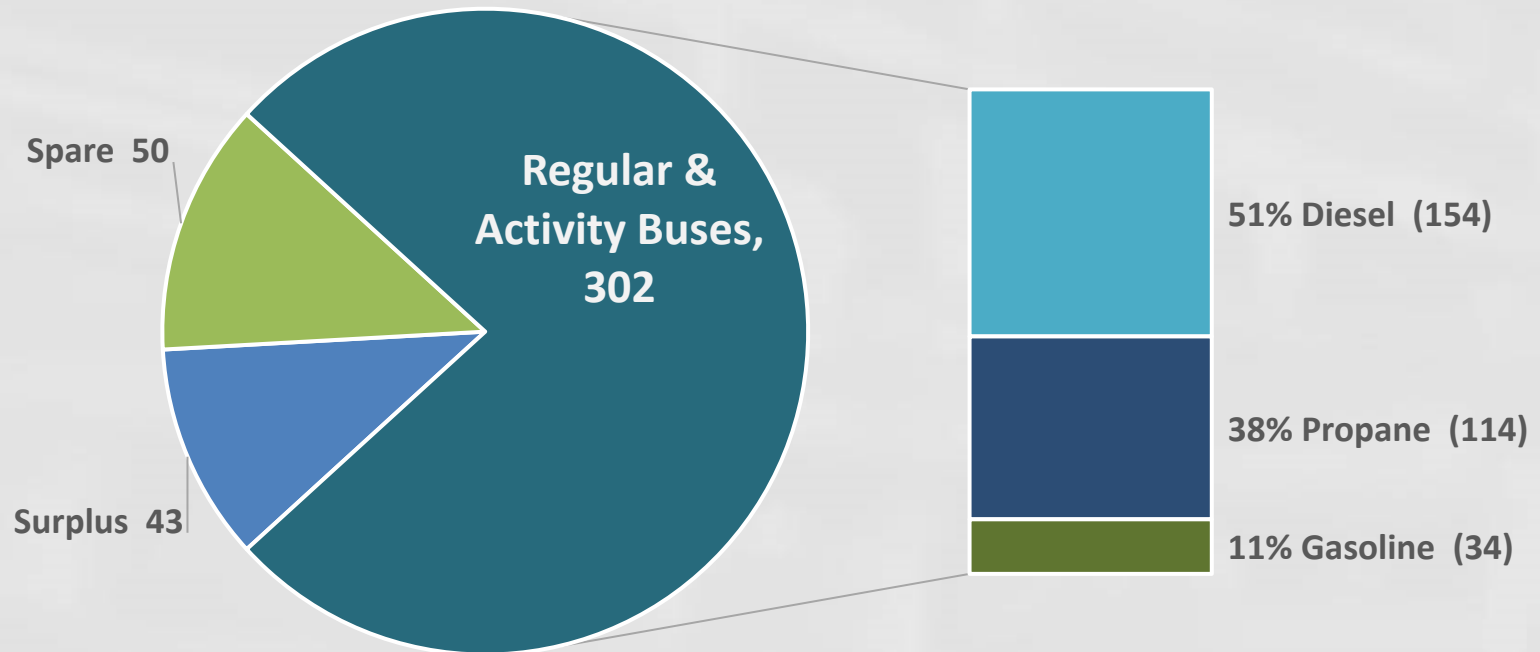
- FY22 30 Propane Bus Purchases
- 10-Year Replacement Cycle
- FY04-13 78 Bus Purchases (8 Avg)
- FY14-21 224 Bus Purchases (28 Avg)

(millions)

# Transportation Department Expenditures



Yellow Fleet by Fuel Type, FY2021



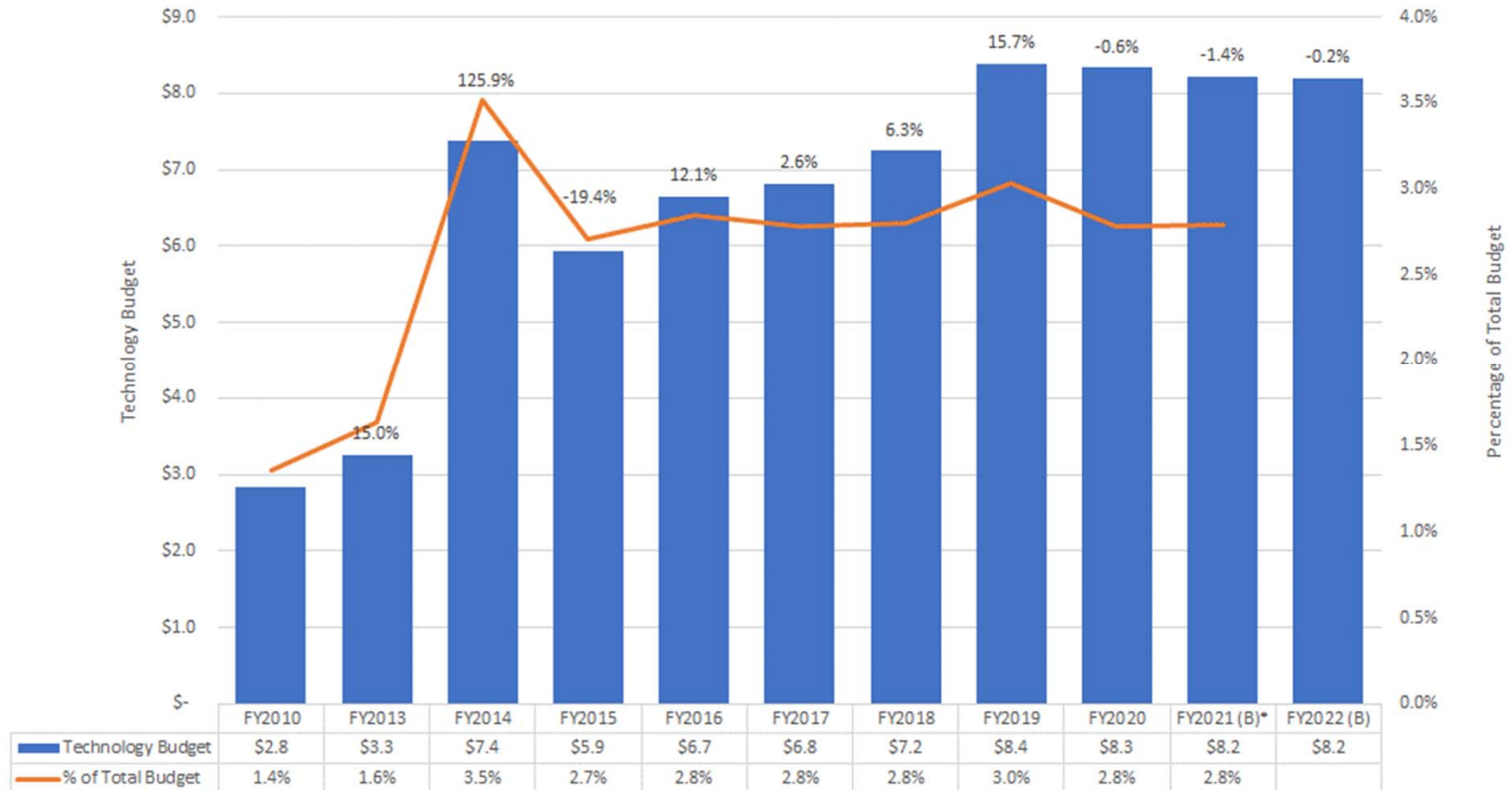
#### Highlights

- 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				Total
	GenEd	ESEP	ESEP	Other	SNP	Total	GenEd	ESEP	ESEP	Other	SNP	Changes	
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						

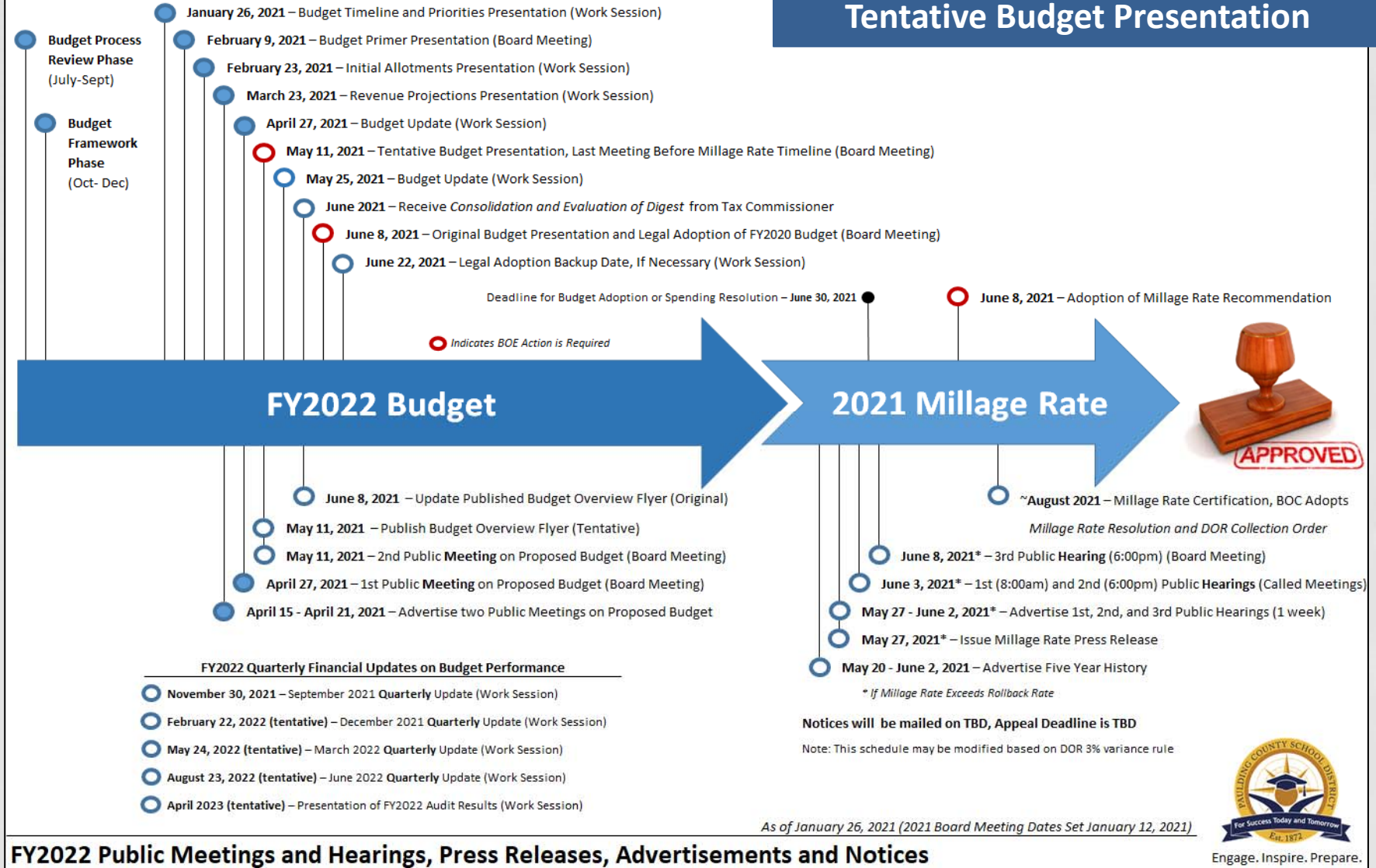
- **\$21.6m Revenue**
  - ✓ \$19.8m SPLOST Collections
  - ✓ SPLOST VI Begins in FY21
  - ✓ \$1.8m Capital Outlay Program
- **\$12.8m Expenditures**
  - ✓ \$4.0m HHS
  - ✓ \$3.6m Dobbins MS
  - ✓ \$2.4m Allgood ES
  - ✓ \$0.3m SPHS Engineering Academy
  - ✓ \$1.6m Other Projects
- **\$9.5m Debt Service**
- **\$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%
		<b>\$ 10,023,086</b>					

# Preliminary FY2022 Capital Projects

## FY2022 Budget Development - Major Milestones

*May 11, 2021*  
**Tentative Budget Presentation**



# FY2022 Budget Timeline (Major Milestones)





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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
<b>Beginning Balance</b>	\$ 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
<b>Inflows</b>									
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
<b>Total Inflows</b>	\$ 56,613,620	\$ 22,572,847	\$ 22,404,275	\$ 21,223,470	\$ 24,326,244	\$ 22,142,640	\$ 1,017,300	\$ -	\$ 170,300,395
<b>Outflows</b>									
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
<b>Project Disbursements:</b>									
<b>Additions &amp; New Construction</b>									
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
<b>Renovations &amp; Modifications</b>									
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	\$ 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
<b>Other Projects</b>									
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
<b>Other Disbursements:</b>									
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
<b>Total Outflows</b>	\$ 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
<b>Ending Balance</b>	\$ 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