

FY2022 Budget Planning: Tentative Budget Presentation



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*The following presentation is current
as of May 11, 2021, but is subject
change before final budget adoption.*

Agenda

1. Budget Timeline
2. Enrollment
3. Allotments
4. General Fund
5. Tentative Budget

Appendix

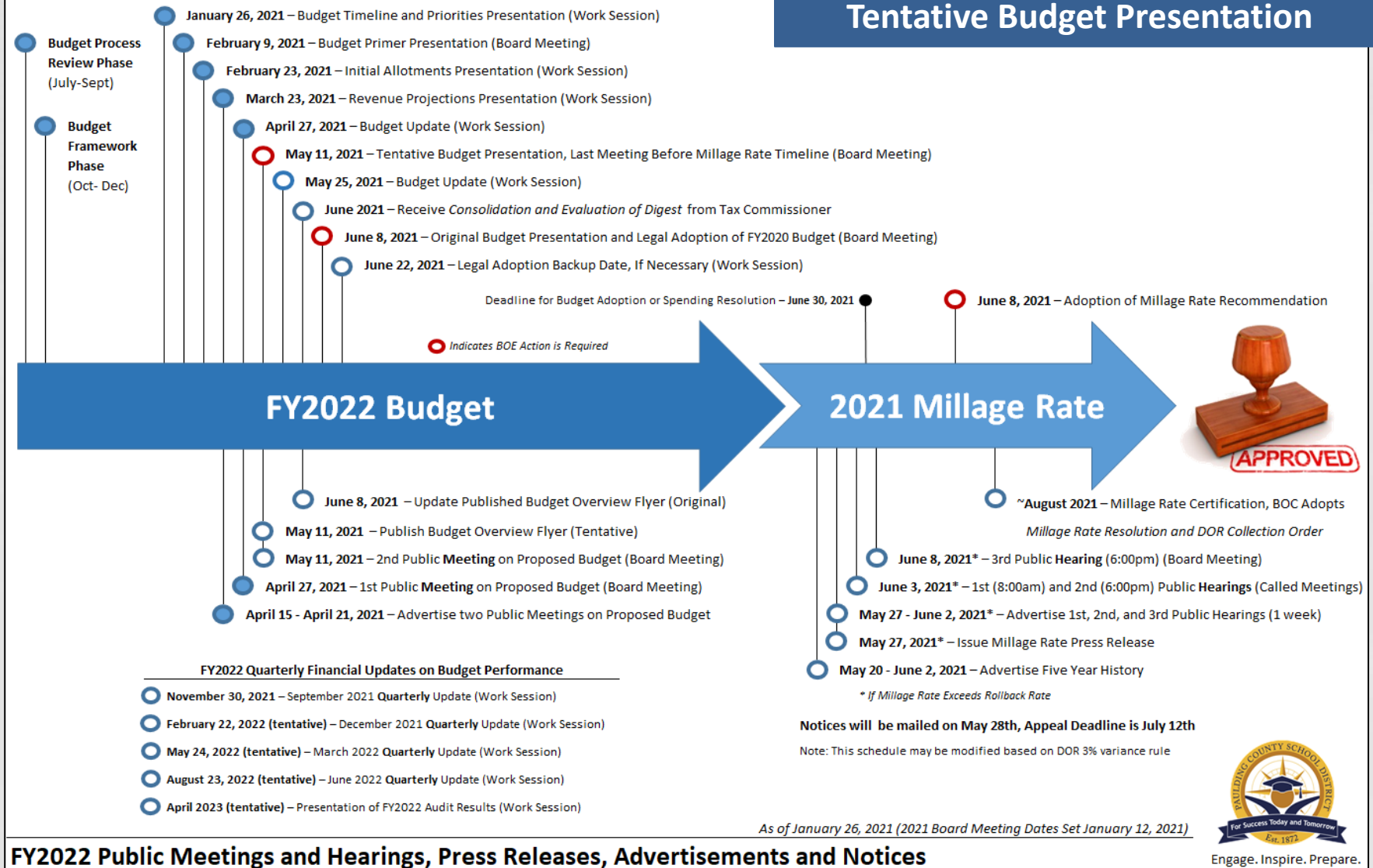
Attachments:

*FY2022 Tentative General Fund Budget Summary
FY2022 Tentative Allotment Changes*



FY2022 Budget Development - Major Milestones

May 11, 2021
Tentative Budget Presentation



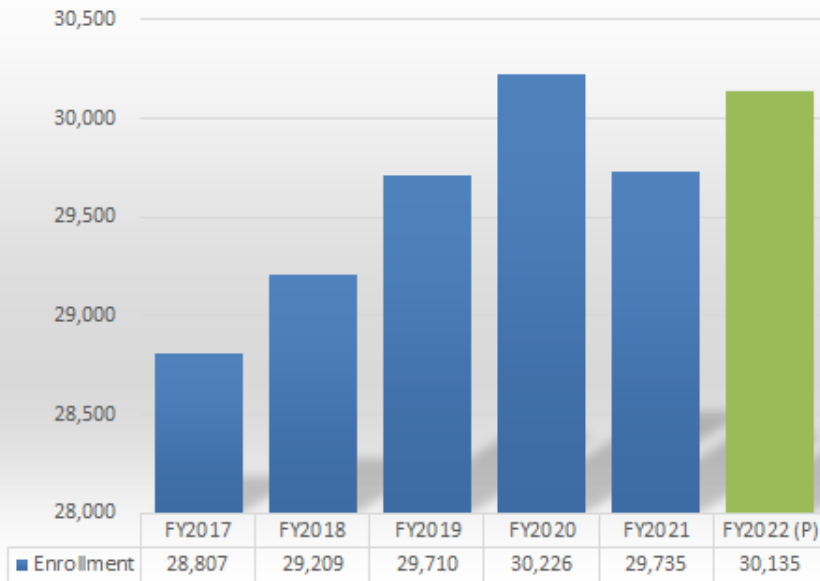
FY2022 Budget Timeline (Major Milestones)



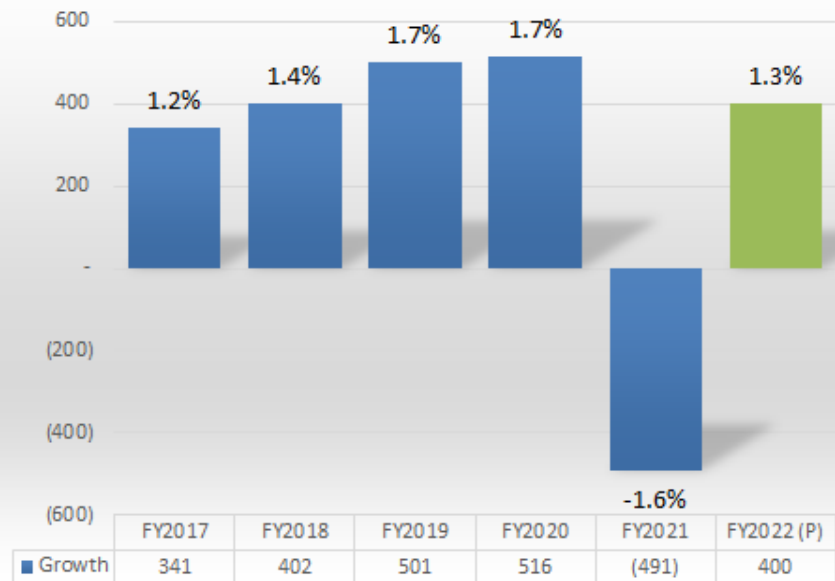
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Enrollment

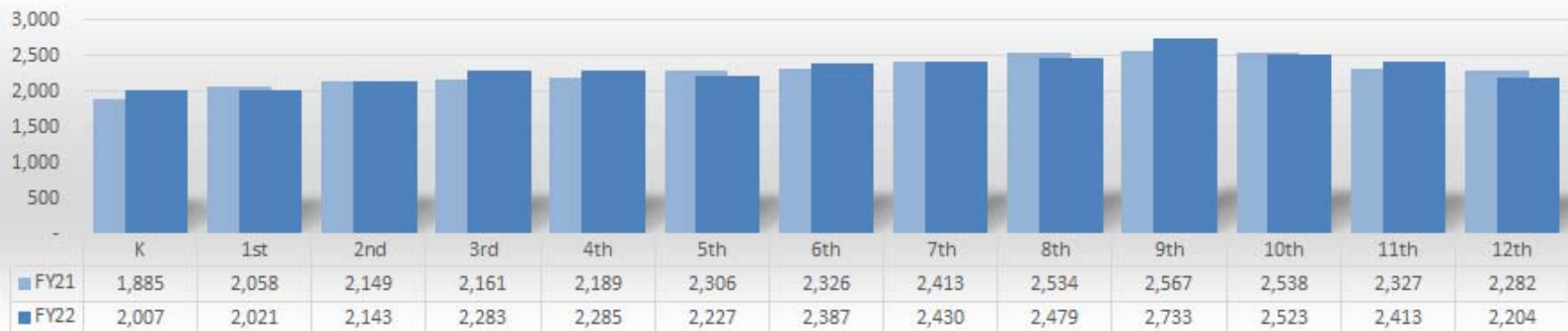
FY2022 K-12 Enrollment



FY2022 K-12 Enrollment Growth



FY2022 Enrollment by Grade



FY2022 Projected Enrollment

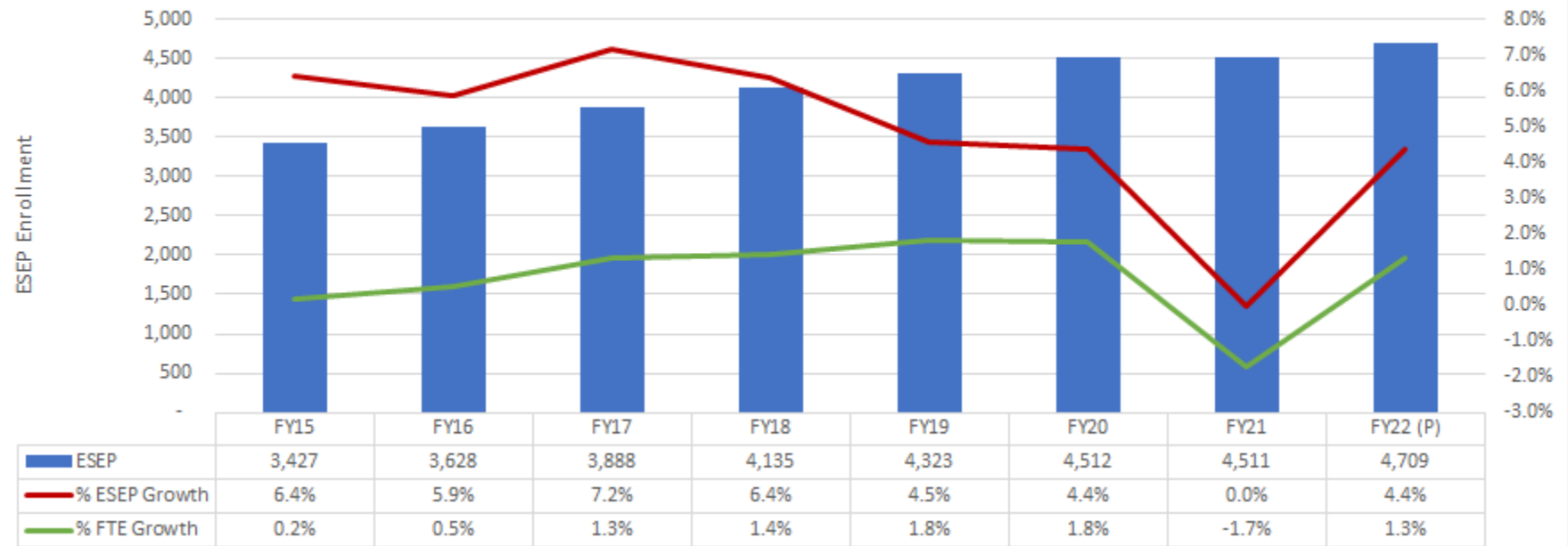
School		K	1	2	3	1-3	4	5	4-5	6	7	8	6-8	9-12	Virtual	F2F	Total	% Virtual
Abney Elementary	E	15	8	18	17	43	16	21	37						95	1,111	1,206	7.9%
Allgood Elementary	E	10	17	16	19	52	20	18	38						100	698	798	12.5%
Baggett Elementary	E	10	10	18	15	43	12	15	27						80	528	608	13.2%
Burnt Hickory Elementary	E	5	8	6	7	21	4	7	11						37	1,034	1,071	3.5%
Dallas Elementary	E	4	10	5	6	21	10	12	22						47	374	421	11.2%
Dugan Elementary	E	4	8	8	10	26	8	10	18						48	554	602	8.0%
Hiram Elementary	E	17	11	19	22	52	13	28	41						110	622	732	15.0%
Hutchens Elementary	E	4	8	7	10	25	9	7	16						45	595	640	7.0%
McGarity Elementary	E	3	6	7	14	27	8	13	21						51	525	576	8.9%
Nebo Elementary	E	4	1	6	8	15	3	8	11						30	550	580	5.2%
New GA Elementary	E	1	2	5	1	8	7	2	9						18	328	346	5.2%
Northside Elementary	E	6	9	3	8	20	10	6	16						42	561	603	7.0%
Panter Elementary	E	4	6	7	4	17	9	7	16						37	465	502	7.4%
Poole Elementary	E	3	5	5	9	19	7	3	10						32	385	417	7.7%
Ragsdale Elementary	E	6	2	2	4	8	5	7	12						26	515	541	4.8%
Roberts Elementary	E	6	3	5	8	16	6	8	14						36	569	605	6.0%
Russom Elementary	E	-	8	8	8	24	5	11	16						40	904	944	4.2%
Shelton Elementary	E	7	11	8	11	30	22	14	36						73	1,234	1,307	5.6%
Union Elementary	E	-	2	1	5	8	2	3	5						13	454	467	2.8%
Austin Middle	M									14	25	20	59		59	722	781	7.6%
Dobbins Middle	M									12	23	22	57		57	543	600	9.5%
East Paulding Middle	M									17	25	14	56		56	858	914	6.1%
Herschel Jones Middle	M									25	29	17	71		71	739	810	8.8%
Moses Middle	M									21	20	18	59		59	818	877	6.7%
McClure Middle	M									26	28	31	85		85	1,339	1,424	6.0%
Ritch Middle	M									30	24	18	72		72	642	714	10.1%
Scoggins Middle	M									15	9	13	37		37	687	724	5.1%
South Paulding Middle	M									9	7	5	21		21	431	452	4.6%
East Paulding High	H													136	136	1,647	1,783	7.6%
Hiram High	H													167	167	1,260	1,427	11.7%
North Paulding High	H													190	190	2,635	2,825	6.7%
Paulding County High	H													150	150	1,774	1,924	7.8%
South Paulding High	H													139	139	1,775	1,914	7.3%
Total		109	135	154	186	475	176	200	376	169	190	158	517	782	2,259	27,876	30,135	7.5%

Highlights

- 30,135 Total Enrollment (+1.3%)
- 2,259 Virtual (7.5%)
- 27,876 Face-to-Face (92.5%)
- 7.4% ES, 7.1% MS and 7.9% HS

FY2022 Projected Virtual Enrollment

ESEP Enrollment and Growth, FY2015 - FY2022 (P)



Highlights

- 4,709 ESEP Enrollment (+4.4%)
- 30,135 Total Enrollment (+1.3%)
- 15.6% FY2022 % ESEP
- 15.1% FY2021 % ESEP

FY2022 Projected ESEP Enrollment



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Allotments

	FY2021						FY2022 Changes						
	General Fund		Grants			Total	General Fund		Grants			Changes	Total
	GenEd	ESEP	ESEP	Other	SNP		GenEd	ESEP	ESEP	Other	SNP		
School Based Allotments:													
Elementary Schools	1,055.00	232.00	44.00	19.43	110.00	1,460.43	(5.00)	7.00	(3.00)	4.98	-	3.98	1,464.41
Middle Schools	479.50	145.00	4.00	-	60.00	688.50	(1.50)	10.00	3.00	3.00	-	14.50	703.00
High Schools	544.00	141.00	4.00	3.00	57.00	749.00	4.00	9.00	(1.00)	-	-	12.00	761.00
Total School Based Allotments	2,078.50	518.00	52.00	22.43	227.00	2,897.93	(2.50)	26.00	(1.00)	7.98	-	30.48	2,928.41
Other Direct Instruction & Support													
Curriculum & School Improvement *	28.00	-	-	-	-	28.00	-	-	-	-	-	-	28.00
Student Services	-	71.40	1.00	-	-	72.40	-	8.09	-	-	-	8.09	80.49
New Hope Education Center	11.49	1.00	1.00	-	-	13.49	31.00	-	-	48.51	-	79.51	93.00
Total	2,117.99	590.40	54.00	22.43	227.00	3,011.82	28.50	34.09	(1.00)	56.49	-	118.08	3,129.90
1) School Leadership Division	8.00	-	-	-	-	8.00	-	-	-	-	-	-	8.00
Central Registration	7.00	-	-	-	-	7.00	-	-	-	-	-	-	7.00
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	(1.00)	(1.00)	-	14.00	-	12.00	37.00
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	-	-	-	1.00	-	1.00	34.00
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	-	-	-	2.00	-	2.00	19.00
6) Human Resources Division	9.00	-	-	-	-	9.00	1.00	-	-	-	-	1.00	10.00
Superintendent's Office	3.00	-	-	-	-	3.00	-	-	-	-	-	-	3.00
Board and PEF	7.49	-	-	-	-	7.49	-	-	-	-	-	-	7.49
Grand Total	2,650.48	608.89	77.49	41.43	239.00	3,617.29	32.50	34.60	(1.00)	73.49	-	139.59	3,756.88

* Instruction and support allotments based at a non-school facility that directly support students

School Based Allotments:

Elementary Schools	(5.00)	7.00	(3.00)	4.98	-	3.98	1,464.41
Middle Schools	(1.50)	10.00	3.00	3.00	-	14.50	703.00
High Schools	4.00	9.00	(1.00)	-	-	12.00	761.00
Total School Based Allotments	(2.50)	26.00	(1.00)	7.98	-	30.48	2,928.41

Other Direct Instruction & Support

Curriculum & School Improvement *	-	-	-	-	-	-	28.00
Student Services	-	8.09	-	-	-	8.09	80.49
New Hope Education Center	31.00	-	-	48.51	-	79.51	93.00
Total	28.50	34.09	(1.00)	56.49	-	118.08	3,129.90

1) School Leadership Division

Central Registration	-	-	-	-	-	-	8.00
	-	-	-	-	-	-	7.00

2) Teaching & Learning Division

Curriculum	2.00	-	-	-	-	2.00	21.00
School Improvement	(1.00)	(1.00)	-	14.00	-	12.00	37.00
Student Services (94)	-	1.51	-	-	-	1.51	22.49
CTAE	-	-	-	-	-	-	3.00
PCCA (91)	-	-	-	-	-	-	5.00

3) Operations Division

Maintenance	-	-	-	1.00	-	1.00	34.00
Transportation	-	-	-	-	-	-	38.00
SNP	-	-	-	-	-	-	361.00
	-	-	-	-	-	-	12.00

4) Technology Division

	2.00	-	-	-	-	2.00	34.00
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5) Business Services Division

	-	-	-	2.00	-	2.00	19.00
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6) Human Resources Division

Superintendent's Office	1.00	-	-	-	-	1.00	10.00
Board and PEF	-	-	-	-	-	-	3.00
	-	-	-	-	-	-	7.49

Grand Total	32.50	34.60	(1.00)	73.49	-	139.59	3,756.88
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* Instruction and support allotments based at a non-school facility that directly support students

Highlights

General Fund

- 3,326, +67 or 2.1%
- ✓ 2,683 GenEd (81%)
- ✓ 643 ESEP (19%)

GenEd Class Size Reduction

- 2 Student Reduction (96, \$7.1m)
- FY2022 Class Size Ratio (Average)
 - ✓ Kindergarten at 20.6 : 1
 - ✓ Grades 1-3 at 21.6 : 1
 - ✓ Grades 4-5 at 27.6 : 1
 - ✓ Grades 6-8 at 27.6 : 1
 - ✓ Grades 9-12 at 21.5 : 1

Grants

- 191, +72 or 61.0%

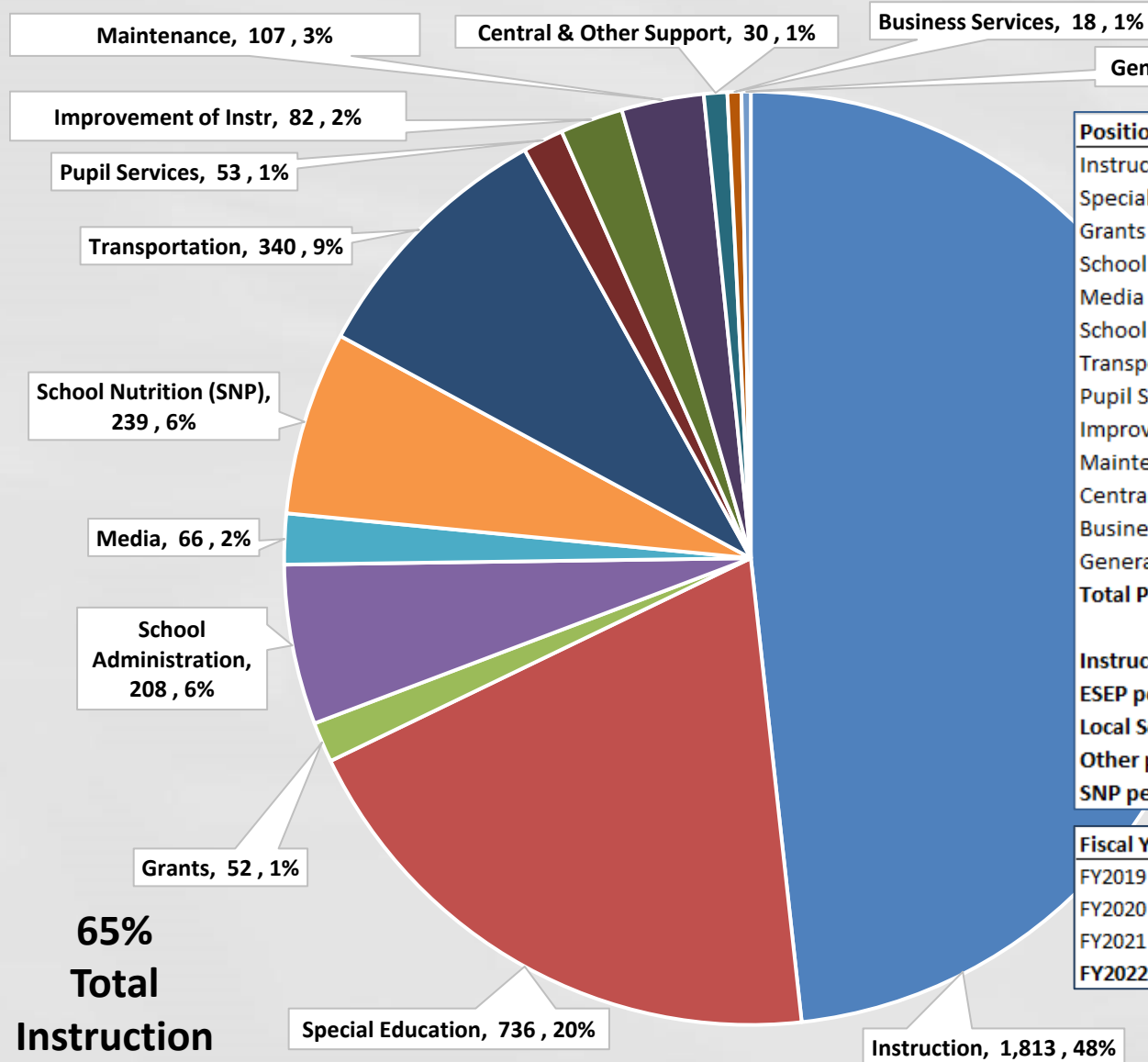
Paulding Virtual Academy (PVA)

- 85 Allotments
 - ✓ 36 General Fund
 - ✓ 49 Grants (ESSER II)

Divisions & Departments

- 627, +22 (5 GF, 17 Grant)

Tentative Allotment Changes



Positions	FY21	FY22	Change
Instruction	1,741	1,813	72
Special Education	686	736	50
Grants	41	52	11
School Administration	208	208	-
Media	66	66	-
School Nutrition (SNP)	239	239	-
Transportation	340	340	-
Pupil Services	52	53	1
Improvement of Instr	80	82	2
Maintenance	107	107	-
Central & Other Support	28	30	2
Business Services	16	18	2
General Administration	12	12	-
Total Positions	3,617.29	3,756.88	140
Instruction per Student	17.1	16.6	(0.5)
ESEP per Student	6.6	6.4	(0.2)
Local School per Student	10.8	10.5	(0.4)
Other per Student	46.8	46.9	0.1
SNP per Student	124.4	126.1	1.7

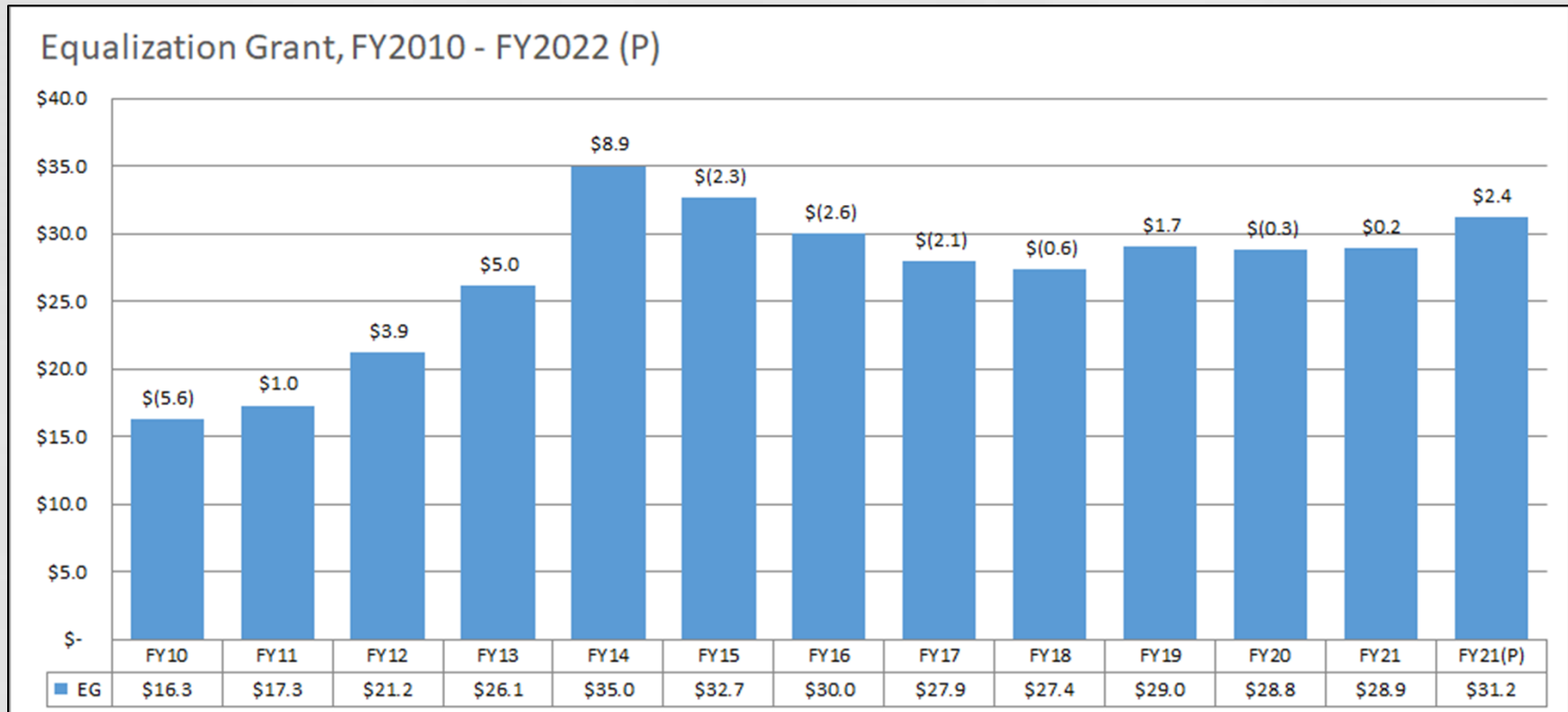
Fiscal Year	K	1-3	4-5	6-8	9-12
FY2019	21.6	22.6	28.6	28.6	22.5
FY2020	21.6	22.6	28.6	28.6	22.5
FY2021	22.6	23.6	29.6	29.6	23.5
FY2022	20.6	21.6	27.6	27.6	21.5

Tentative Allotment Allocation (All Funds)



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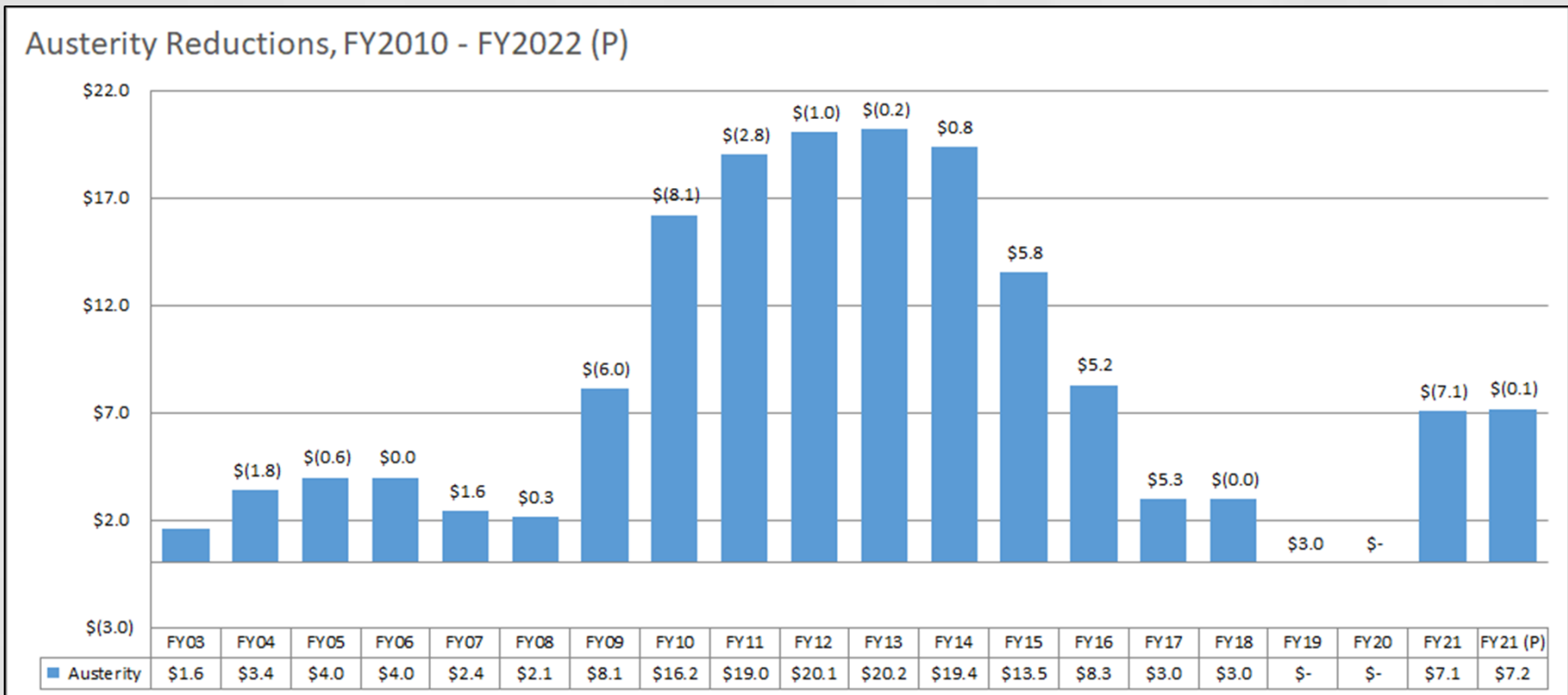
General Fund Revenue



Highlights

- \$31.2m or \$1,035 Per-Pupil
- 10% of Total General Fund Budget

Note: Pending GaDOE Official QBE Allotment Sheet



Highlights

- 4.2% Austerity Reduction
- -\$7.2m or -\$238 Per-Pupil
- 2.3% of Total General Fund Budget

Note: Pending GaDOE Official QBE Allotment Sheet

State Revenue: Austerity Reduction

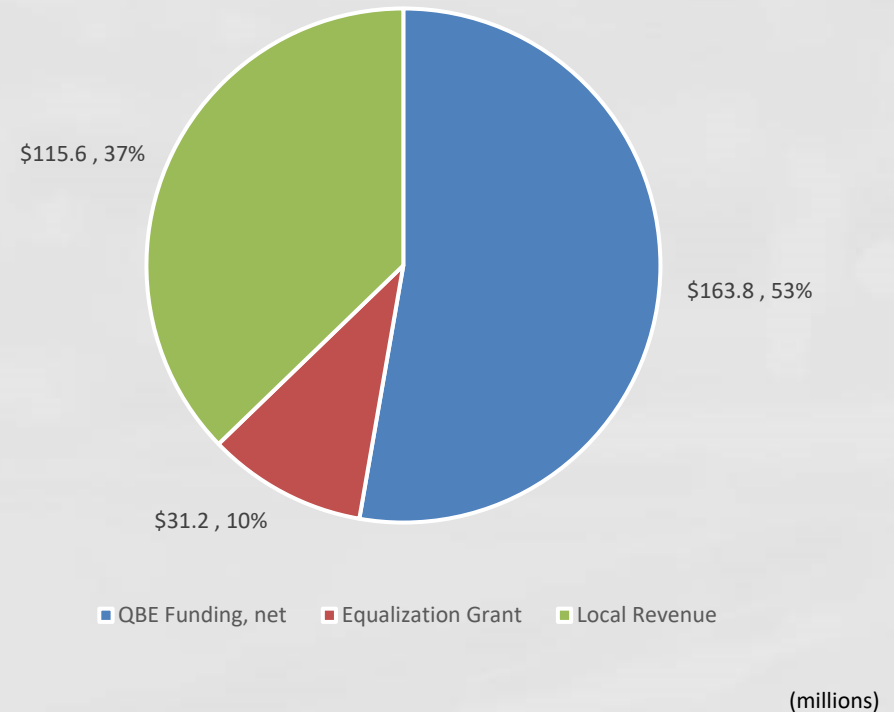
	FY21 Budget	FY22 Budget	Change	%
QBE Funding, net	\$ 162.8	\$ 163.8	\$ 0.9	0.6%
Equalization Grant	28.9	31.2	2.3	7.8%
Local Taxes	101.0	114.3	13.3	13.2%
Other Local Revenue	2.1	1.3	(0.8)	-38.3%
Total GF Revenue	\$ 294.9	\$ 310.6	\$ 15.7	5.3%

**Excludes Grants and Transfers to Other Funds*

Highlights

- \$310.6m Budget
- \$15.7m Increase
- 4.2% Austerity (\$7.2m)
- \$31.2m Equalization Grant
- \$13.3m Local Taxes, including
 - ✓ \$10.3m Ad Valorem
 - ✓ \$1.3m TAVT
 - ✓ \$1.2m Other Sales Taxes

Note: Revenue projection includes an unmodified millage rate of 18.750



Tentative General Fund Revenue

Paulding County Board of Education
CURRENT 2021 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 June 8, 2021 at 6:30 PM 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	2016	2017	2018	2019	2020	2021
Real & Personal Ad Valorem	\$ 3,843,751,629	\$ 4,267,812,331	\$ 4,695,351,018	\$ 5,197,039,026	\$ 5,676,816,294	\$ 6,308,002,779
Motor Vehicle Ad Valorem	147,754,190	109,114,430	84,458,480	69,422,580	31,621,130	50,251,310
Mobile Home Ad Valorem	1,862,849	1,781,714	1,646,786	1,644,067	1,632,921	1,534,173
Timber Ad Valorem (100%)	324,868	1,068,015	501,435	208,158	5,360	225,181
Heavy Duty Equipment	153,533	942,267	133,553	49,891	163,857	86,134
Gross Digest	3,993,847,069	4,380,718,757	4,782,091,272	5,268,363,722	5,710,239,562	6,360,099,577
Less M&O Exemptions	(563,602,175)	(626,135,711)	(698,086,901)	(797,100,194)	(891,271,119)	(995,399,300)
Net Digest	3,430,244,894	3,754,583,046	4,084,004,371	4,471,263,528	4,818,968,443	5,364,700,277
Gross M&O Millage Rate	18.879%	18.879%	18.879%	18.750%	18.750%	18.750%
Less Millage Rate Rollbacks						
Net M&O Millage Rate	18.879%	18.879%	18.879%	18.750%	18.750%	18.750%
Net Taxes Levied	\$ 64,759,593	\$ 70,882,773	\$ 77,101,919	\$ 83,836,191	\$ 90,355,658	\$ 100,588,130
Net Taxes \$ Increase	\$ 3,318,330	\$ 6,123,180	\$ 6,219,145	\$ 6,734,273	\$ 6,519,467	\$ 10,232,472
Net Taxes % Increase	5.4%	9.5%	8.8%	8.7%	7.8%	11.3%

Note: M&O is Maintenance and Operations. 2021 Net Taxes Levied reflects 18.750, pending Paulding County Board of Education adoption of 2021 Millage Rate.

Highlights

- Board of Tax Assessors Approved
- Tax Commissioner Produces Official Digest July / August
- Notices Mailed May 28th
- 45-day Appeal Window will Close on July 12th

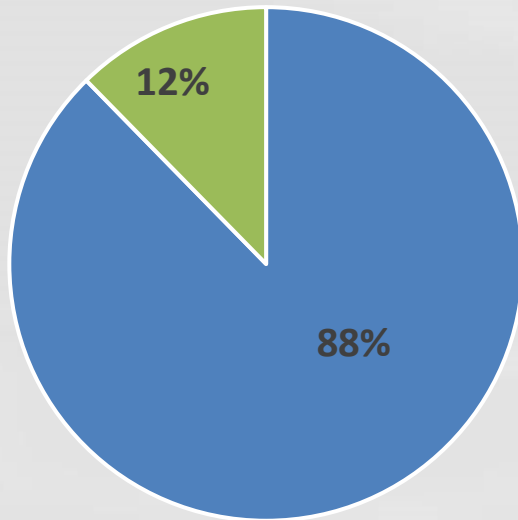
(millions)

Draft Tax Digest and Five Year History



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General Fund Expenditures



■ Salaries and Benefits & Outsourcing ■ Other

	FY21 Budget	FY22 Budget	Change	%
Salaries	\$ 183.2	\$ 192.3	\$ 9.1	5.0%
Benefits	75.2	79.6	4.4	5.8%
	\$ 258.5	\$ 271.9	\$ 13.4	5.2%
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	107.3%
Vehicle Purchases	0.4	3.4	3.0	821.9%
Fuel	1.4	1.1	(0.3)	-19.9%
Other	7.6	8.4	0.9	11.7%
	\$ 29.6	\$ 38.3	\$ 8.7	29.3%
Grand Total	\$ 288.1	\$ 310.2	\$ 22.1	7.7%

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

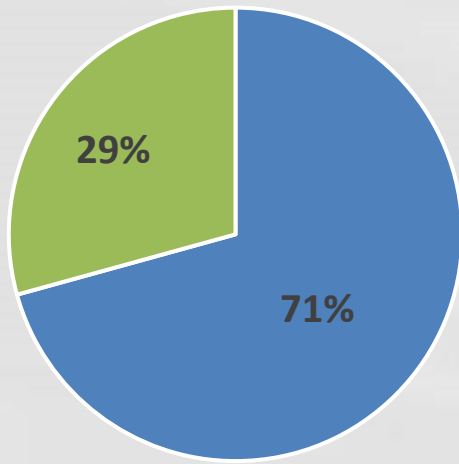
Highlights

- \$271.9m Payroll (88%)
- \$38.3m Other Operating (12%)
- \$8.2m Technology
- \$5.1m Utilities (\$1.33 sqft)

- +\$3.5m Technology
- +\$1.0m Textbooks & Books
- +1.6m Supplies
- +\$3.0m Vehicle Purchases
- -\$0.7m Professional Services

(millions)

Tentative Expenditures: by Object



■ Salary ■ Benefits

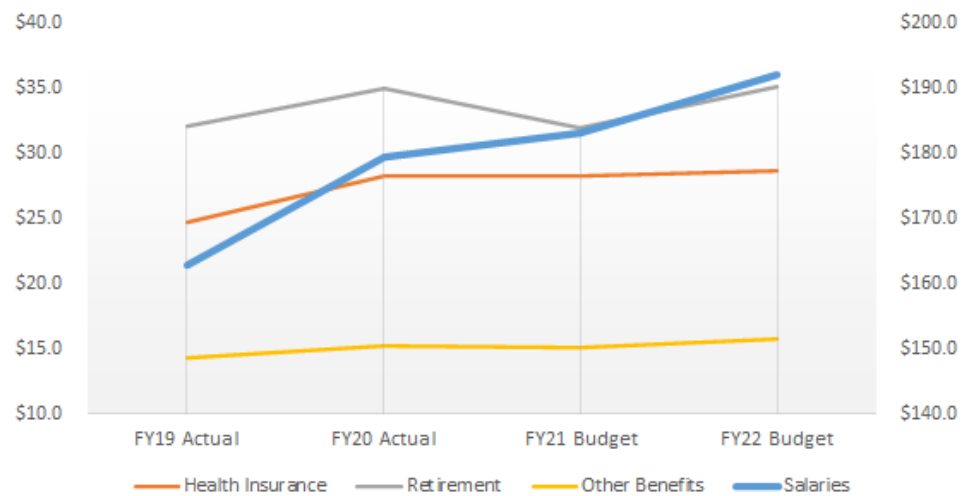
Highlights

- +\$9.1m Salaries, including
 - ✓ 2.0% Raise
 - ✓ 1.5% Average Step
 - ✓ -2 Average Class Size
- +\$4.4m Benefits, including
 - ✓ \$35.2m Retirement
 - ✓ \$28.7m health Insurance

	FY21 Budget	FY22 Budget	Change	%
Salaries	\$ 183.2	\$ 192.3	\$ 9.1	5.0%
Health Insurance	\$ 28.2	\$ 28.7	\$ 0.4	1.6%
Retirement (TRS)	31.9	35.2	3.3	10.2%
Employer Taxes	13.0	13.5	0.5	4.0%
Workers Comp	1.5	1.6	0.1	4.9%
Other Benefits	0.5	0.6	0.0	9.2%
	\$ 75.2	\$ 79.6	4.4	5.8%
Grand Total	\$ 258.5	\$ 271.9	\$ 13.4	5.2%

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

Salaries and Benefits, FY2019 - FY2022



(millions)

Tentative Salaries & Benefits Expenditures

	FY21 Budget	FY22 Budget	Change	%
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	1.1	0.3	33.2%
CTAE Department	0.1	0.1	0.0	6.4%
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	6.6	3.1	90.7%
Maintenance Department	9.1	8.6	(0.5)	-5.3%
(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	79.5%
Total	\$ 29.6	\$ 38.3	\$ 8.7	29.3%

**Excludes Grants and Transfers to Other Funds.*

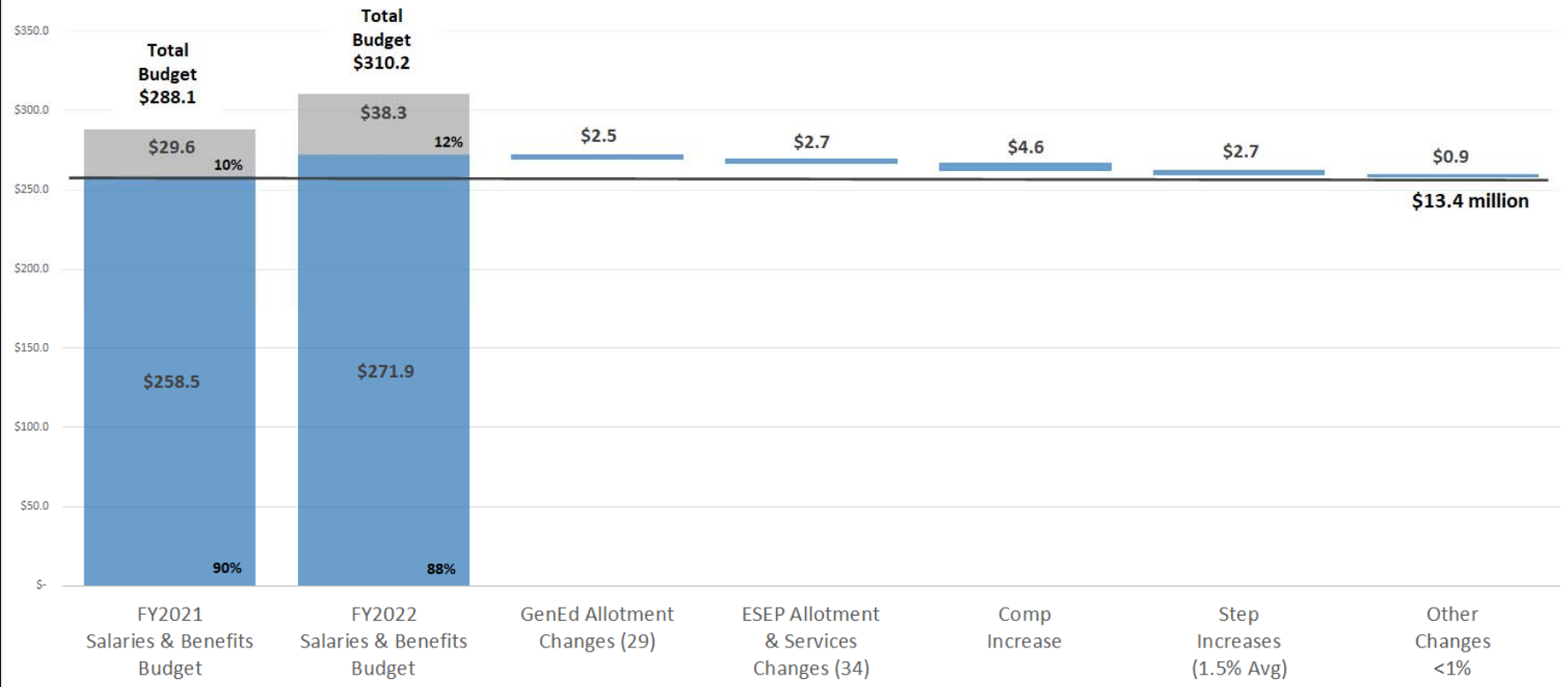
Highlights

- \$38.3m Other Operating
- +\$8.7m or 29.3% Total
- +\$6.6m or 27.3% Divisions
- +\$3.1m Transportation Department
- +\$4.0m Technology Division
- +\$2.1m QBE & Other

(millions)

Tentative Operating Expenditures by Division

FY2022 ESTIMATED MATERIAL CHANGES IN GENERAL FUND SALARIES & BENEFITS AND OTHER OPERATING COST



Highlights

- \$310.2m Total GF Budget
- +\$13.4m Salaries & Benefits
- +\$5.2m Allotment Increases
- +\$4.6m 2% Compensation Adjustment
- +\$2.7m Step Increase (1.5% Average)
- +\$0.9m Other Changes

(millions)

Tentative Material Changes

Paulding County School District

FY2022 General Fund - Original Budget

Excludes Grants and Transfers to Other Funds

				% of Rank Budget	FY21 Budget	FY22 Budget	Budget Change	% Change
Revenue:								
State and Federal Sources	1	63%	\$		191,775,090	\$ 194,980,455	\$ 3,205,365	1.7%
Local Taxes	2	37%			101,023,000	114,308,000	13,285,000	13.2%
Other Local Sources	3	0%			2,075,549	1,280,800	(794,749)	-38.3%
Total Revenue		100%	\$		294,873,639	\$ 310,569,255	\$ 15,695,616	5.3%
					-0.2%	5.3%		
Expenditures:								
1000 Instruction	1	69%	\$		197,770,529	\$ 213,027,177	\$ 15,256,647	7.7%
2600 Maintenance	3	7%	\$		20,754,725	\$ 20,625,000	(129,725)	-0.6%
2400 School Administration	2	7%	\$		19,733,650	\$ 20,950,547	1,216,897	6.2%
2700 Transportation	4	6%	\$		14,743,788	\$ 18,123,756	3,379,968	22.9%
2210 Improvement of Instruction	6	4%	\$		10,764,225	\$ 12,083,730	1,319,505	12.3%
2100 Pupil Services	5	4%	\$		11,577,627	\$ 12,087,172	509,545	4.4%
2220 Media Services	7	2%	\$		5,018,318	\$ 5,304,599	286,281	5.7%
2800 Central Support Services	8	1%	\$		3,381,415	\$ 3,692,779	311,364	9.2%
2500 Business Services	9	1%	\$		1,960,541	\$ 2,154,511	193,970	9.9%
2300 General Administration	10	0%	\$		1,528,059	\$ 1,527,927	(132)	0.0%
2213 Instructional Staff Training	11	0%	\$		634,383	\$ 418,228	(216,155)	-34.1%
2900 Other Support Services	12	0%	\$		199,040	\$ 186,765	(12,275)	-6.2%
Total Expenditures		100%	\$		288,066,300	\$ 310,182,191	\$ 22,115,891	7.7%
					-0.1%	7.7%		
Revenue Over/(Under) Expenditures			\$		6,807,339	\$ 387,064	\$ (6,420,275)	

General Fund Tentative Budget



Engage. Inspire. Prepare.

FY2022 Tentative Budget

**Tentative Budget Presentation
Paulding County School District**

July 1, 2021 through June 30, 2022

The budget will be considered for final adoption by the Board of Education at 6:30 PM EST, June 8, 2021 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	\$ 114,308,000		\$ 19,776,747	\$ 5,000		\$ 134,089,747
Local Sources	1,280,800	\$ 2,925,713			\$ 5,513,976	9,720,489
State Sources	196,307,038		1,796,100		338,955	198,442,093
Federal Sources		14,668,237			8,906,986	23,575,223
Transfers from Other Funds	-			9,523,347	743,043	10,266,390
Total Estimated Revenues	\$ 311,895,838	\$ 17,593,950	\$ 21,572,847	\$ 9,528,347	\$ 15,502,960	\$ 376,093,942
<u>Estimated Expenditures:</u>						
Instruction	\$ 213,827,958	\$ 8,099,263				\$ 221,927,221
Pupil Services	12,322,939	1,606,362				13,929,300
Improvement of Instructional Services	12,142,105	227,746				12,369,851
Instructional Staff Training	418,228	4,690,568				5,108,796
Educational Media Services	5,304,599	-				5,304,599
Grant/Program Administration		369,483				369,483
General Administration	1,527,927	192,619				1,720,546
School Administration	20,950,547	17,311				20,967,858
Business Services	2,154,511	-				2,154,511
Maintenance	20,625,000	-				20,625,000
Transportation	18,355,416	951,088				19,306,503
Central Support Services	3,692,779	6,930				3,699,709
School Nutrition Program		-			\$ 16,457,426	16,457,426
Community Services	-	-				-
Other Support Services	186,765	48,000				234,765
Facilities Acquisition / Construction	-	-	\$ 12,821,769			12,821,769
Other Outlays	-	-	9,518,347		743,043	10,261,390
Debt Service		-		\$ 9,523,347		9,523,347
Local School Activity and Other		873,499				873,499
Total Estimated Expenditures	\$ 311,508,774	\$ 17,082,868	\$ 22,340,116	\$ 9,523,347	\$ 17,200,469	\$ 377,655,575
Estimated Fund Balance (July 1, 2021)	53,587,391	2,808,435	48,209,178	2,125,856	3,238,860	109,969,720
Estimated Fund Balance (June 30, 2022)	\$ 53,974,455	\$ 3,319,517	\$ 47,441,909	\$ 2,130,856	\$ 1,541,351	\$ 108,408,088

* No Proprietary Funds exist

** Annual budgets are not adopted for Fiduciary Funds

“The Board of Education (Board) will adopt the non-appropriated budget at the aggregate level of fund type as its legal level of control (for example, governmental fund types of general fund, special revenue, capital projects, etc.).” “Annual budgets are adopted for all funds except trust and agency funds.” BOE Policy DB

Governmental Fund Type

- \$377.7m Total Budget
 - Includes -
- \$311.5 General Fund*
 - ✓ \$310.2m General Fund
 - ✓ \$1.3m GF Grants and Transfers
- \$53.9m GF Ending Fund Balance
 - ✓ ~\$50.0m Unassigned
 - ✓ 1.9 Months FY22 (P) Expenditures
 - ✓ \$3.4 over 15% (target max)
 - ✓ \$11.2m over 1.5 months (target min)

* Includes State General Fund Grants and Transfers

** State and Federal Grants, Local School Activity and Other

*** Excludes Transfers for Debt Service

(millions)

FY2022 Tentative Budget

**Tentative Budget Presentation
Paulding County School District**

July 1, 2021 through June 30, 2022

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School Nutrition Program		-			\$ 16,457,426	16,457,426
Community Services	-	-				-
Other Support Services	186,765	48,000				234,765
Facilities Acquisition / Construction	-	-	\$ 12,821,769			12,821,769
Other Outlays	-	-	9,518,347		743,043	10,261,390
Debt Service		-		\$ 9,523,347		9,523,347
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** Annual budgets are not adopted for Fiduciary Funds

Governmental Fund Type

- \$17.1m Special Revenue Fund**
 - ✓ \$14.3m Grants, excluding ESSER II & III
 - ✓ \$2.5m Local School
 - ✓ \$0.3m ESEP Cost Reimbursements
- \$12.8m Capital Projects***
 - ✓ \$4.0m HHS
 - ✓ \$3.6m Dobbins MS
 - ✓ \$2.4m Allgood ES
 - ✓ \$0.3m SPSHS Engineering Academy
 - ✓ \$1.6m Other Projects
- \$9.5m Bond Debt Service
- 72.2m L/T Bond Debt (YE)
- \$17.2m School Nutrition Fund

* Includes State General Fund Grants and Transfers

** State and Federal Grants, Local School Activity and Other

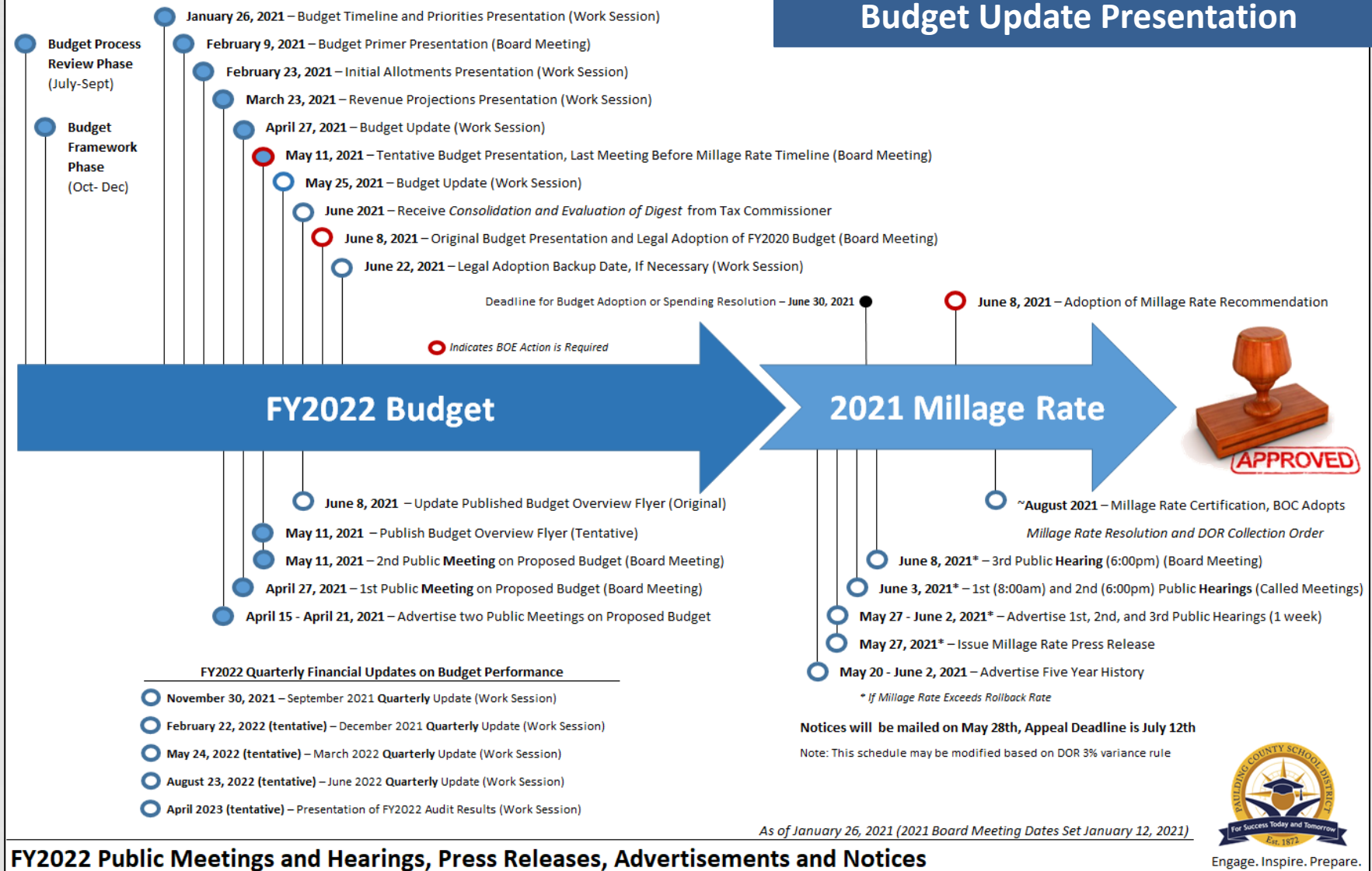
*** Excludes Transfers for Debt Service

(millions)

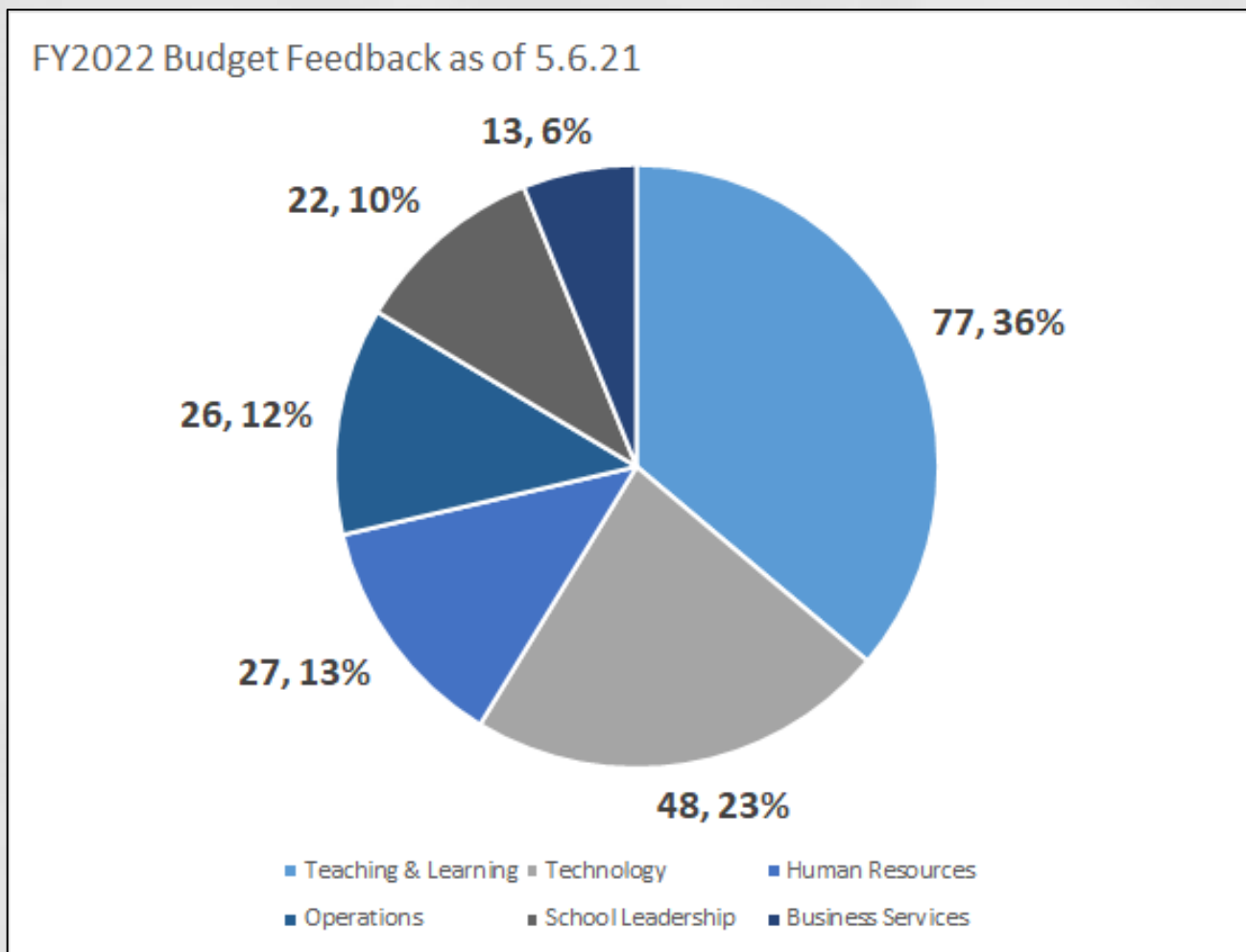
FY2022 Tentative Budget

FY2022 Budget Development - Major Milestones

May 25, 2021
Budget Update Presentation



FY2022 Budget Timeline (Major Milestones)



For Budget Ideas and Feedback Please Visit our Website



Engage. Inspire. Prepare.

Thank You



Engage. Inspire. Prepare.

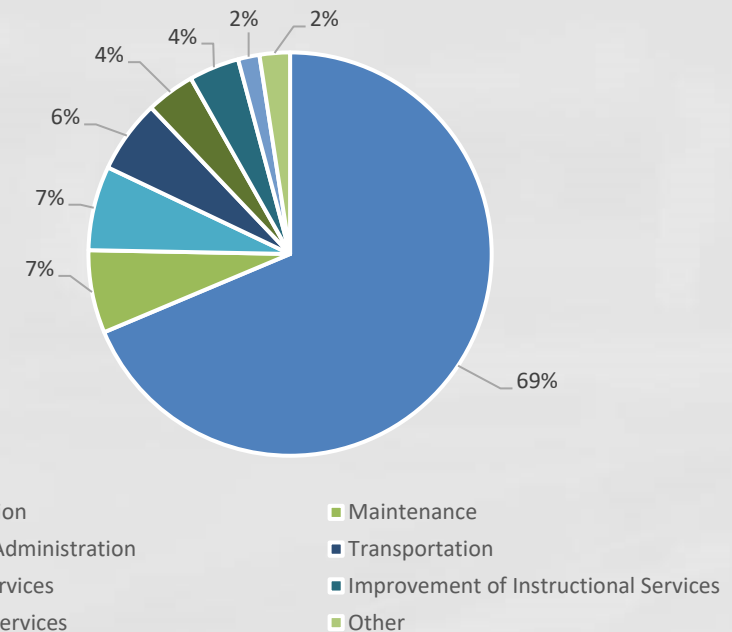
Appendix

	FY21 Budget	FY22 Budget	Change	%
Instruction	\$ 197.8	\$ 213.0	\$ 15.3	7.7%
Maintenance	20.8	20.6	(0.1)	-0.6%
School Administration	19.7	21.0	1.2	6.2%
Transportation	14.7	18.1	3.4	22.9%
Pupil Services	11.6	12.1	0.5	4.4%
Improvement of Instruction	11.4	12.5	1.1	9.7%
Media Services	5.0	5.3	0.3	5.7%
Other	7.1	7.6	0.5	7.0%
Total	\$ 288.1	\$ 310.2	\$ 22.1	7.7%

**Excludes Grants and Transfers to Other Funds*

Highlights

- \$310.2m Budget
- 69% Instruction
- 7% School Admin
- 7% Maintenance
- 6% Transportation



(millions)

Tentative GF Expenditures: by Function

FY2022 Projection Summary Report

Elementary Schools

Elementary Schools			2019-2021						2021-2022	
			Rank	2019	2020	2021	Var	% Var	2022	Growth
34	Abney Elementary	NE	1	1,251	1,320	1,239	(81)	-6.1%	1,206	(33)
20	Allgood Elementary	SW	4	879	899	814	(85)	-9.5%	798	(16)
23	Baggett Elementary	SE	12	632	616	603	(13)	-2.1%	608	5
31	Burnt Hickory Elementary	NE	3	1,001	1,050	1,026	(24)	-2.3%	1,071	45
2	Dallas Elementary*	NW	18	446	444	431	(13)	-2.9%	421	(10)
26	Dugan Elementary	SE	7	674	668	611	(57)	-8.5%	602	(9)
3	Hiram Elementary	SE	6	809	808	737	(71)	-8.8%	732	(5)
33	Hutchens Elementary	SE	8	670	666	637	(29)	-4.4%	640	3
5	McGarity Elementary	NE	11	567	617	579	(38)	-6.2%	576	(3)
18	Nebo Elementary	SE	10	633	632	598	(34)	-5.4%	580	(18)
6	New GA Elementary*	SW	19	305	332	347	15	4.5%	346	(1)
15	Northside Elementary	NW	13	497	572	580	8	1.4%	603	23
16	Panter Elementary	SE	15	528	533	506	(27)	-5.1%	502	(4)
25	Poole Elementary	NW	17	436	450	420	(30)	-6.7%	417	(3)
32	Ragsdale Elementary	SW	14	558	556	545	(11)	-2.0%	541	(4)
19	Roberts Elementary	NE	9	659	644	576	(68)	-10.6%	605	29
24	Russum Elementary	NE	5	876	868	844	(24)	-2.8%	944	100
14	Shelton Elementary	NE	2	1,202	1,205	1,200	(5)	-0.4%	1,307	107
8	Union Elementary*	SW	16	492	498	455	(43)	-8.6%	467	12
All Total Elementary			19	13,115	13,378	12,748	(630)	-4.7%	12,966	218

Closed for School Choice - FY22 *Austin Middle Reopened*

Closed for School Choice - FY21 *Austin Middle Reopened in FY22*

Closed for School Choice - FY20 *No Additional Closures*

Closed for School Choice - FY19

Closed for School Choice - FY18 and FY19

Closed for School Choice - FY18

* *Mobiles in Use for Instruction (Union ES 7, Dallas ES 3 and New GA ES 2)*

FY21 Title 1 Schools

Enrollment Projection Summary

FY2022 Projection Summary Report

Middle Schools

Middle Schools			2019-2021						2021-2022	
			Rank	2019	2020	2021	Var	% Var	2022	Growth
27	Austin Middle	SE	3	894	856	802	(54)	-6.3%	781	(21)
17	Dobbins Middle	SE	7	643	666	607	(59)	-8.9%	600	(7)
9	East Paulding Middle	NE	2	964	901	887	(14)	-1.6%	914	27
10	Herschel Jones Middle	NW	4	778	812	818	6	0.7%	810	(8)
22	Moses Middle	NE	5	725	774	773	(1)	-0.1%	877	104
29	McClure Middle	NE	1	1,368	1,424	1,472	48	3.4%	1,424	(48)
36	Ritch Middle	NE	8	624	640	697	57	8.9%	714	17
35	Scoggins Middle	SW	6	741	728	745	17	2.3%	724	(21)
11	South Paulding Middle	SE	9	463	481	472	(9)	-1.9%	452	(20)
All Total Middle School			9	7,200	7,282	7,273	(9)	-0.1%	7,296	23

High Schools

Note: Includes AltEd

High Schools			2019-2021						2021-2022	
Note: Includes AltEd			Rank	2019	2020	2021	Var	% Var	2022	Growth
12	East Paulding High	NE	4	1,743	1,783	1,766	(17)	-1.0%	1,783	17
21	Hiram High	SE	5	1,517	1,473	1,452	(21)	-1.4%	1,427	(25)
30	North Paulding High	NE	1	2,434	2,570	2,698	128	5.0%	2,825	127
13	Paulding County High	SE	2	1,827	1,898	1,906	8	0.4%	1,924	18
28	South Paulding High	SE	3	1,874	1,842	1,892	50	2.7%	1,914	22
All Total High School			5	9,395	9,566	9,714	148	1.5%	9,873	159

Total Enrollment

		2019-2021						2021-2022	
		Rank	2019	2020	2021	Var	% Var	2022	Growth
Total			29,710	30,226	29,735	(491)	-1.6%	30,135	400

Closed for School Choice - FY22	Austin Middle Reopened
Closed for School Choice - FY21	Austin Middle Reopened in FY22
Closed for School Choice - FY20	No Additional Closures
Closed for School Choice - FY19	
Closed for School Choice - FY18 and FY19	
Closed for School Choice - FY18	
* Mobiles in Use for Instruction (Union ES 7, Dallas ES 3 and New GA ES 2)	
FY21 Title 1 Schools	

Enrollment Projection Summary