

FY2024 Budget Planning: Budget Update Presentation



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Agenda

1. Budget Roadmap
2. Tentative Budget Grants
3. ESSER Grants

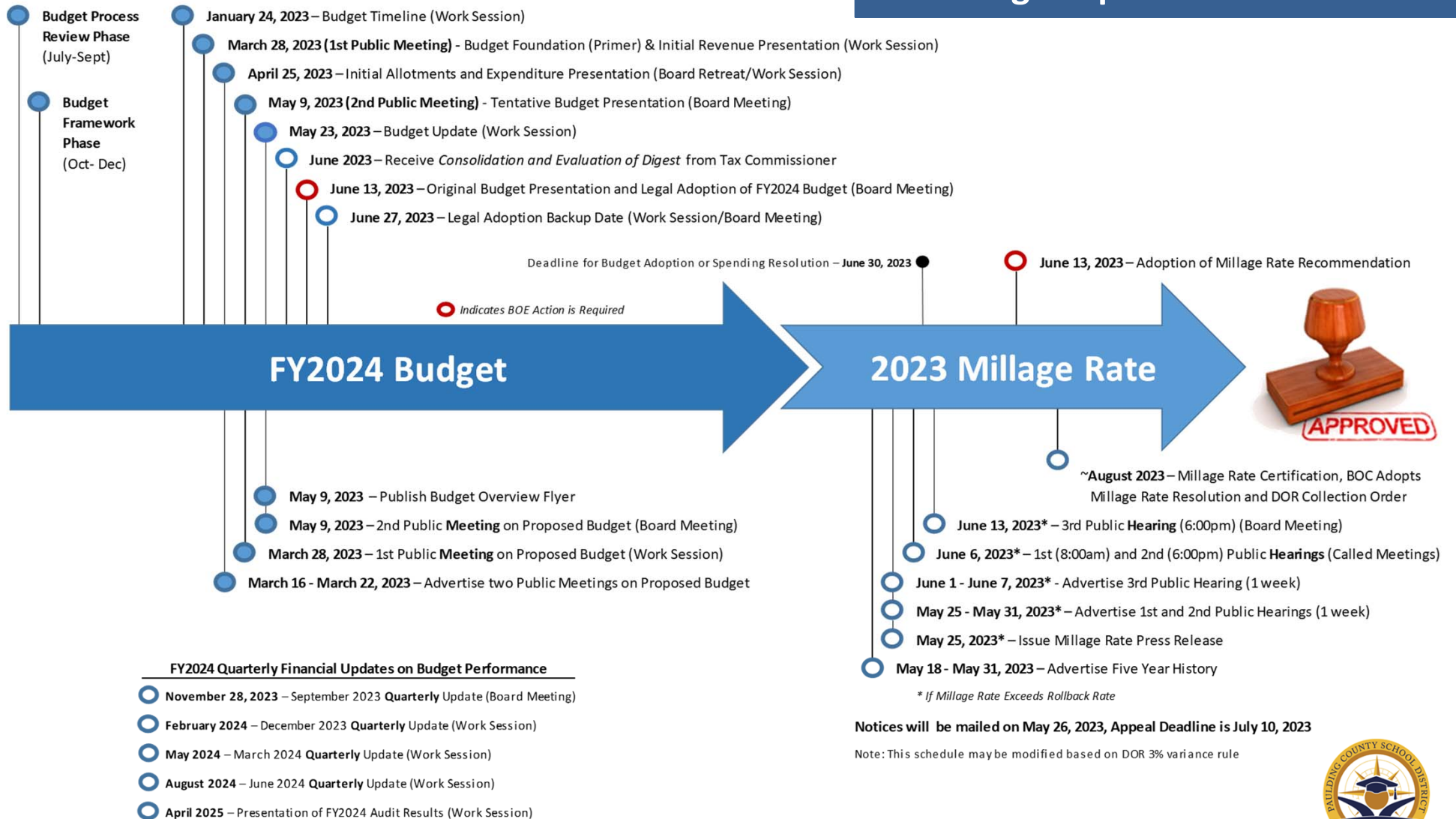
Appendix

The following presentation is current as of May 23, 2023, but is subject to change before final budget adoption.



FY2024 Budget Development - Major Milestones

May 23, 2023 Budget Update Presentation



FY2024 Public Meetings and Hearings, Press Releases, Advertisements and Notices

As of May 12, 2023



FY2024 Budget Roadmap



Engage. Inspire. Prepare.

FY2024 Tentative Budget Grants

**Tentative Budget Presentation
Paulding County School District**

July 1, 2023 through June 30, 2024

The budget will be considered for final adoption by the Board of Education at 6:30 PM EST, June 13, 2023 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	\$ 156,224,000		\$ 22,774,392			\$ 178,998,392
Local Sources	2,158,765	\$ 7,927,076			\$ 5,436,828	15,522,669
State Sources	238,606,082		4,140,215		564,529	243,310,826
Federal Sources		29,133,820			11,375,654	40,509,474
Transfers from Other Funds	-		3,500,000	13,779,818	922,090	18,201,908
Total Estimated Revenues	\$ 396,988,847	\$ 37,060,896	\$ 30,414,607	\$ 13,779,818	\$ 18,299,101	\$ 496,543,269
<u>Estimated Expenditures:</u>						
Instruction	\$ 266,344,050	\$ 19,450,778				\$ 285,794,828
Pupil Services	15,803,585	2,370,663				18,174,248
Improvement of Instructional Services	15,892,509	670,989				16,563,498
Instructional Staff Training	591,680	8,495,803				9,087,483
Educational Media Services	6,019,007	-				6,019,007
Grant/Program Administration		781,649				781,649
General Administration	1,771,399	1,252,622				3,024,021
School Administration	23,536,555	193,897				23,730,452
Business Services	3,047,746	-				3,047,746
Maintenance	28,859,921	5,000				28,864,921
Transportation	24,023,725	1,313,163				25,336,888
Central Support Services	7,378,812	9,080				7,387,892
School Nutrition Program		-			\$ 23,997,223	23,997,223
Community Services	-	-				-
Other Support Services	219,858	52,500				272,358
Facilities Acquisition / Construction	-	-	\$ 84,586,343			84,586,343
Other Outlays	3,500,000	-	13,779,818		922,090	18,201,908
Debt Service		-		\$ 13,779,818		13,779,818
Local School Activity and Other		1,443,016				1,443,016
Total Estimated Expenditures	\$ 396,988,847	\$ 36,039,160	\$ 98,366,161	\$ 13,779,818	\$ 24,919,313	\$ 570,093,299
Estimated Fund Balance (July 1, 2023)	54,494,716	5,048,973	97,460,969	3,317,508	11,784,969	172,107,135
Estimated Fund Balance (June 30, 2024)	\$ 54,494,716	\$ 6,070,709	\$ 29,509,414	\$ 3,317,508	\$ 5,164,757	\$ 98,557,105

* 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

- \$570.1m Total Budget
 - Includes -
- \$397.0 General Fund*
 - ✓ ~~\$393.9m General Fund~~
 - ✓ \$3.1m GF Grants and Transfers
- \$54.5m GF Ending Fund Balance
 - ✓ ~\$49.5m Unassigned
 - ✓ 1.5 Months FY24 (P) Expenditures
 - ✓ \$10.1 under 15% (target max)
 - ✓ \$0.1m under 1.5 months (target min)

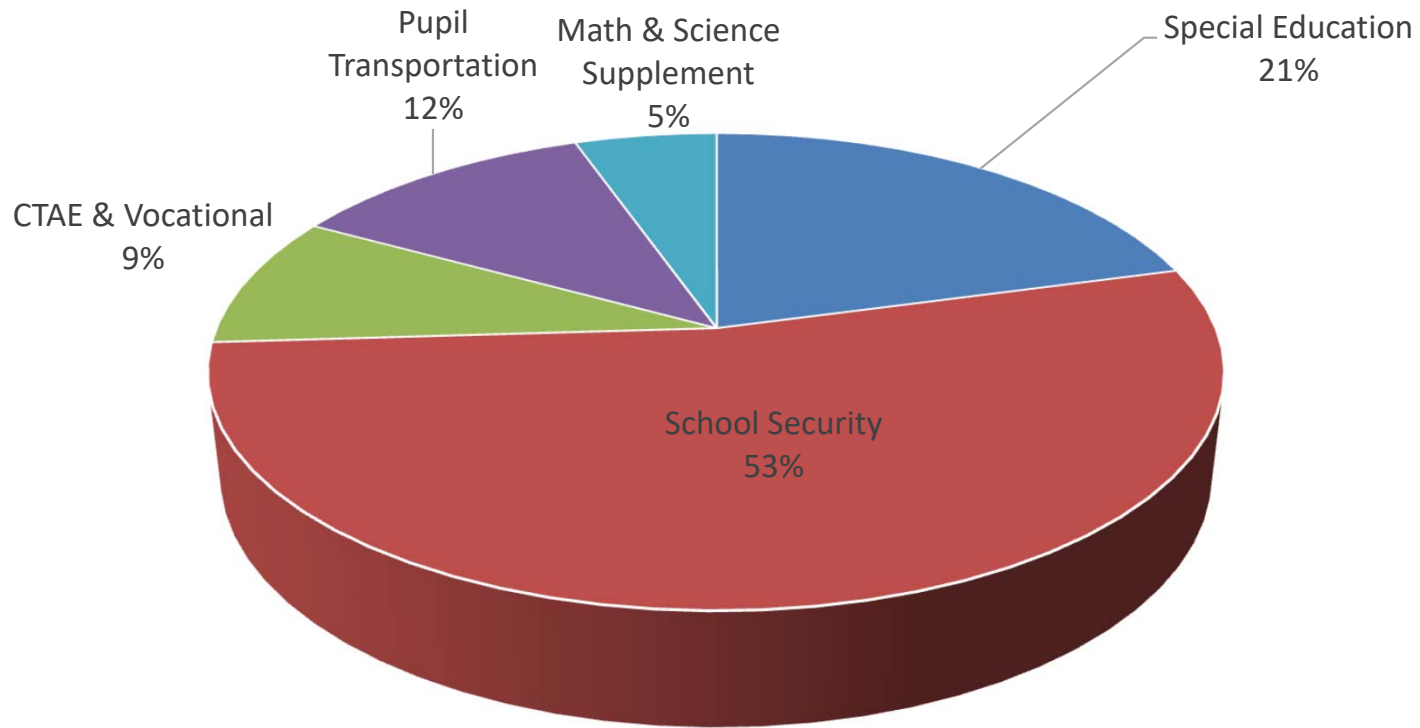
* Includes State General Fund Grants and Transfers

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

*** Excludes Transfers for Debt Service

(millions)

FY2024 Tentative Budget: Grants



■ Special Education ■ School Security ■ CTAE & Vocational ■ Pupil Transportation ■ Math & Science Supplement

Highlights

- \$1.6m School Security
- \$644k Special Education
- \$360k Pupil Transportation
- \$277k CTAE & Vocational

**Tentative Budget Presentation
Paulding County School District**

July 1, 2023 through June 30, 2024

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Governmental Fund Type

- **\$36.1m Special Revenue Fund****
 - ✓ \$28.4m Grants
 - ✓ \$6.6m Local School
 - ✓ \$1.1m ESEP Cost Reimbursements
- **\$84.6m Capital Projects*****
 - ✓ Seven Hills MS Project
 - ✓ North Paulding HS Addition
 - ✓ Burnt Hickory ES Addition
 - ✓ School Renovations
 - ✓ Other Projects
- **\$13.8m Bond Debt Service**
- **\$104.2m L/T Bond Debt (YE)**
- **\$24.9m School Nutrition Fund**

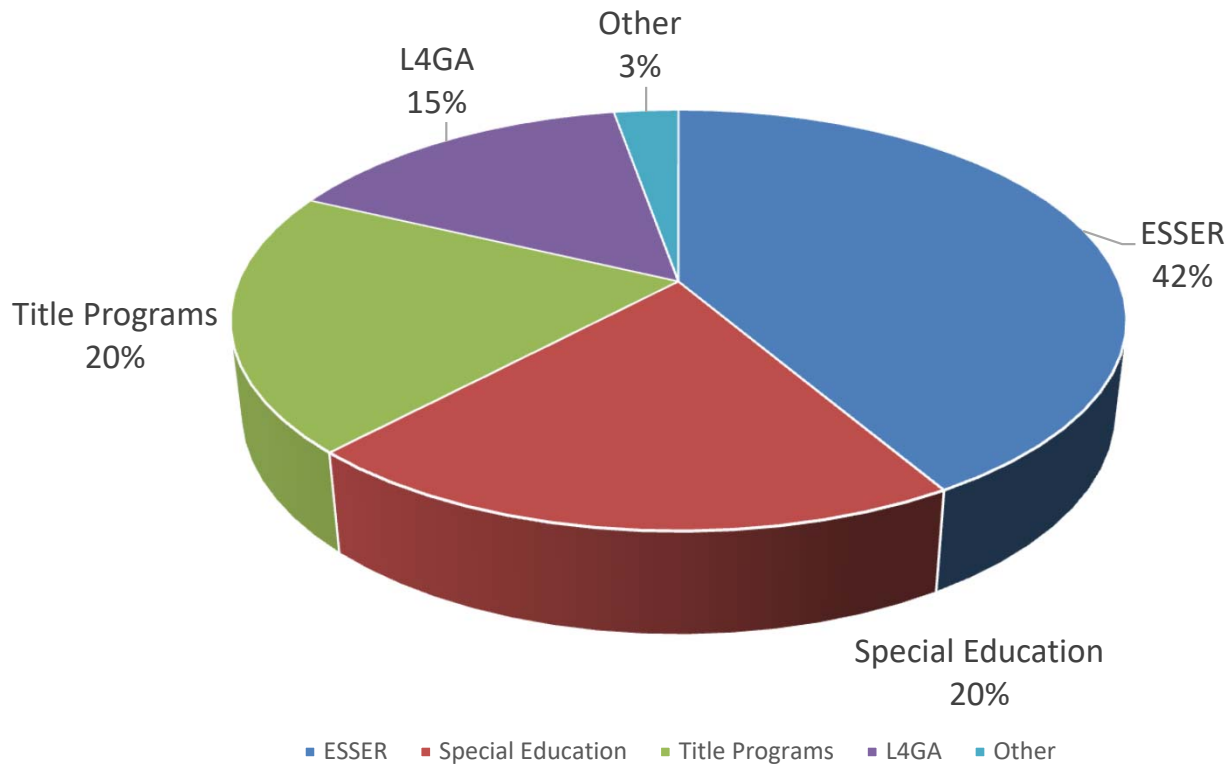
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(millions)

FY2024 Tentative Budget: Grants



Highlights

- \$11.7m ESSER
- \$5.8m Special Education
- \$5.6m Title Programs
- \$4.2m L4GA

Funding Source	ESSER I (4155)	ESSER II (4180)	ESSER III (4190)
Funding Source	Coronavirus Aid, Recovery, and Economic	Coronavirus Response and Relief Supplemental	American Rescue Plan Act (ARP) funded the Elementary and
Availability Start Date	3/13/2020	3/13/2020	3/13/2020
Availability End Date	9/30/2021	9/30/2022	9/30/2023
Carry Over End Date	9/30/2022	9/30/2023	9/30/2024
Equitable Services	Yes	Separate	Separate
Fund Use Requirements	No percentage requirements. Must follow federal and GaDOE Guidelines.	No percentage requirements. Must follow federal and GaDOE Guidelines.	An LEA must reserve at least 20% of funds to address learning loss through the implementation of evidence-based interventions (summer learning, extended day or afterschool programs). These programs must respond to students' academic, social, and emotional needs and address the disproportionate impact of COVID-19 on underrepresented student Subgroups. The remaining ARP ESSER funds may be used for the same purchases allowed under ESSER and ESSER II.
Reopening Plan	No requirements for establishing a reopening plan.	No requirements for establishing a reopening plan.	Within 30 days of receiving funds, the LEA must publish on its website a plan for the safe return to in-person instruction and continuity of services. Before making the plan publicly available, the LEA must seek public comment on the plan.
Budget Summary*	ESSER I Budget Summary	ESSER II Budget Summary	ESSER III Budget Summary
Allocation	ESSER I Allocation \$ 3,015,293	ESSER II Allocation 12,626,316	ESSER III Allocation \$ 28,379,169
Expenditures:	Student & Staff Laptops (3,008,858) Equitable Services (6,435)	2021 & 2022 Summer Remed (1,350,173) FY2022 PVA (5,659,632) Student Support (743,498) FY2022 Mitigation & Safety (560,658) FY2022 Instruction (675,548) Math Intervention (1,777,168) Payroll-Related Costs (511,179) Grant Support (118,625) Indirect Cost (1,229,834)	2021 & 2022 Summer Re (59,088) FY 23-24 PVA (11,219,934) Literacy Support (4,409,023) Student Support (1,792,629) Mitigation & Safety (123,714) Instructional Resources (446,695) Math Intervention (4,628,014) Payroll-Related Costs (2,628,024) Grant Support (424,747) Indirect Cost (2,647,300)
Remaining	\$ -	\$ -	\$ -

* As of May 17th, 2023

Highlights

- \$3.0m ESSER I Complete
- \$12.6m ESSER II Complete (FY22)
- \$11m ESSER III (FY24)-46% spent
- ESSER III funds are progressively more restricted than ESSER I

ESSER Grant Summary

Grants:	FY 24 Budget
ARP Act ESSER III Funds	\$ 11,059,210
IDEA 611 Special Ed Flowthrough & Parent Mentor Grant	5,549,660
CLSD L4GA (5 year grant)	4,298,867
Title I-A: Improving the Academic Achieve of the Disadvantaged Gi	4,234,718
School Security Grant	1,650,000
Title II-A: Improving Teacher Quality Grant	873,754
Federal and State Special Education Preschool Grants	744,551
ESSER III ARP L4GA Supplemental Grant	635,133
ROTC Grant	396,754
Pupil Transportation	360,000
Title IV-A: Student Support and Academic Enrichment Grant	354,666
Perkins V CTAE Grants	245,906
Math and Science Supplement Grant	166,715
Special Education High Cost Fund Grant	152,700
Title III: A Language Instruction for English Learners & Immigrant G	148,412
CTAE Extended Day Grant	144,189
Sources of Strength	88,000
ESSER III ARP Homeless Children and Youth	83,568
McKinney Vento Homeless Education	74,005
Family Conections	52,500
Vocational Industry Certification State	50,000
Total	\$ 31,363,308
Grant budgeted at \$50K or less	131,811
Total	\$ 31,495,119

Highlights

- The following grants are included in the FY2024 Budget.



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FY2024 Tentative Budget Capital Projects

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FY2024 Tentative Budget: Capital Projects

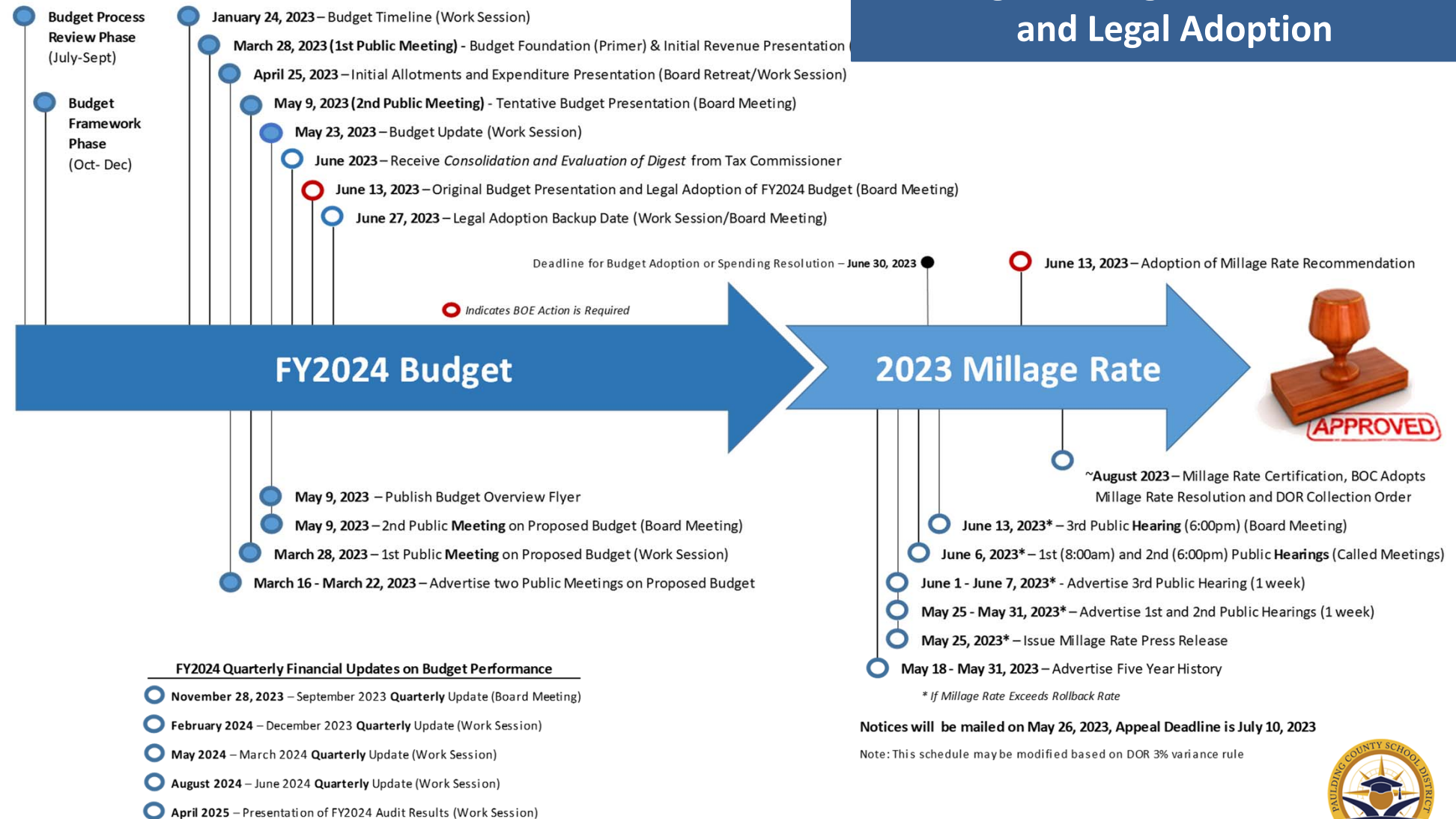
	FY2024				FY2025				FY2026
	July - Sept	Oct - Dec	Jan (2024) - Mar	April - June	July - Sept	Oct - Dec	Jan (2025) - Mar	April - June	July - Sept
Additions & New Construction									
Seven Hills MS Project	...Construction				Aug-24				
Burnt Hickory ES Addition	...Construction				Aug-24				
North Paulding HS Addition (1)	...Construction	Dec-23							
North Paulding HS Addition (2)	...Construction					Jan-25			
Northside ES Addition	...Planning			Construction					Aug-25
Roberts ES Addition	...Planning			Construction					Aug-25
Renovation									
Roberts ES Renovation*	...Planning			Construction	Aug-24				
Baggett ES Renovation	...Planning			Construction	Aug-24				
Moses MS ES Renovation	...Concept	Planning						Construction	Aug-25

* Including Sewer

Highlights

- \$74.6m FY2024 Budget (Original)
- New Middle School, Additions, and Renovations (above) are 93% of the FY2024 Budget
- \$4.0m or 5% Safety & Security, Athletic Facilities, and Fine Arts
- \$1.0m or 1% Other Projects
- Does not include SPLOSTVII

FY2024 Budget Development - Major Milestones



FY2024 Public Meetings and Hearings, Press Releases, Advertisements and Notices

FY2024 Budget Roadmap



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Thank You



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Appendix

FY2024 Federal & Miscellaneous Grants Budget Summary						
Expenditure Summary by Program		FY23 Budget	FY24 Budget	Budget Change	%	Indirect Cost
1736	L4GA Birth through Age 5	784,381	932,468	148,087	18.9%	18,642
1737	L4GA K through G5	1,707,697	1,624,760	(82,937)	-4.9%	32,482
1738	L4GA Middle School	974,353	820,483	(153,870)	-15.8%	16,403
1739	L4GA High School	951,712	921,156	(30,556)	-3.2%	18,416
1750	Regular, Title I	4,500,986	4,225,864	(275,122)	-6.1%	84,484
1779	Title IIIA Student Support	240,115	300,000	59,885	24.9%	5,998
1784	Title II-A, Improving Teaching	1,061,624	783,371	(278,253)	-26.2%	15,661
1791	Title II-A, Advanced Placement	3,100	3,500	400	12.9%	-
1800	Education Of Homeless Children	56,342	74,005	17,663	31.3%	-
1816	Limited English Proficient	165,100	127,183	(37,917)	-23.0%	2,543
1828	T3A-LangImmigrant	34,623	21,229	(13,394)	-38.7%	-
1831	Idea High Cost Fund Pool	152,700	152,700	-	-	-
1862	Jr. Rotc	394,320	396,754	2,434	0.6%	-
1902	ARP Homeless	79,276	83,568	4,292	5.4%	1,671
2720	Family Connection - Dhr	52,500	52,500	-	-	-
2820	Pre-School-Regular Project	98,188	100,152	1,964	2.0%	-
2824	Vi-B Flowthrough Special	5,318,519	5,531,260	212,741	4.0%	110,582
2831	Special Education Parent Involvement	14,400	18,400	4,000	27.8%	-
3324	CTAE Perkins V Program	207,906	207,906	-	-	-
3325	Perkins Plus	25,000	24,000	(1,000)	-4.0%	-
3327	Perkins Plus CarryOver	15,000	14,000	(1,000)	-6.7%	-
4190	ESSER III ARP	15,185,293	11,059,210	(4,126,083)	-27.2%	221,097
4201	ARP L4GA B-5	282,598	199,889	(82,709)	-29.3%	3,996
4202	ARP L4GA ES	802,442	138,633	(663,809)	-82.7%	2,772
4203	ARP L4GA MS	258,706	127,518	(131,188)	-50.7%	2,549
4204	ARP L4GA HS	269,616	169,093	(100,523)	-37.3%	3,381
4207	ARP Opportunity Grant	1,633	8,000	6,367	389.8%	-
8750	Title I Summer	49,527	8,854	(40,673)	-82.1%	-
8779	Title IV Summer	50,000	54,666	4,666	9.3%	-
8784	Title II-A Summer	99,495	90,383	(9,112)	-9.2%	-
9608	Sources of Strength	32,000	88,000	56,000	175.0%	-
9609	GSBA Safety Mats	5,000	5,000	-	-	-
		\$ 35,286,723	\$ 28,364,505	\$ (6,922,218)	-41.6%	\$ 540,677

Tentative Budget: Special Revenue Grants

FY2024 General Fund Grants Budget Summary

Expenditure Summary by Program		FY23 Budget	FY24 Budget	Budget Change	%
1435	CS4GA	-	5,000	5,000	0.0%
1565	Hygiene Grant	11,903	26,826	14,923	125.4%
1695	School Security Grant	-	1,650,000	1,650,000	0.0%
2411	Pupil Transportation - State Bonds	192,000	192,000	-	0.0%
2414	Alt Fuel Bus Incentive Grant	168,000	168,000	-	0.0%
2620	Preschool Handicapped State Grant	622,009	644,399	22,390	3.6%
3019	Vocational Supervisors	28,667	28,667	-	0.0%
3529	Extended Year Ag.	17,239	17,928	689	4.0%
3540	Apprenticeship - Spec Approp	36,890	36,890	-	0.0%
3550	Vocational Industry Certification State	15,000	40,000	25,000	166.7%
3553	Extended Day-Agriculture	20,471	20,471	-	0.0%
3554	Extended Day-Technology/Career	123,718	123,718	-	0.0%
7050	Math And Science Supplement	171,842	166,715	(5,127)	-3.0%
		\$ 2,983,279	3,120,614	\$ 137,335	4.0%

Tentative Budget: General Fund Grants

	FY 18	FY 19	FY 20	FY 21	Total Grant
Birth-5	\$ 2,775	\$ 88,763	\$ 51,338	\$ 48,524	\$ 191,400
Elementary	5,564	1,893,909	176,858	224,065	2,300,395
Middle	1,235	868,441	132,007	119,256	1,120,939
High	584	109,181	339,329	441,167	890,262
	\$ 10,158	\$ 2,960,293	\$ 699,532	\$ 833,012	\$ 4,502,996

Highlights

L4GA is a unique approach to improving literacy that pairs community-driven action with research-proven instruction. In its first round, funded by a federal Striving Readers grant of \$61.5 million, 38 school districts partnered with early learning and care providers as well as community organizations to implement community efforts and improve classroom instruction. Paulding County School District was awarded \$4.5 million.

	FY 21	FY 22	FY 23	FY 24	FY 25	Total Grant
Birth-5	\$ 425,759	\$ 544,962	\$ 784,381	\$ 585,034	\$ 585,032	\$ 2,925,169
Elementary	1,950,533	1,312,855	1,703,532	1,651,776	1,651,777	8,270,473
Middle	818,569	553,660	974,353	782,210	782,210	3,911,000
High	852,599	869,845	951,712	891,403	891,403	4,456,963
	<u>\$ 4,047,461</u>	<u>\$ 3,281,321</u>	<u>\$ 4,413,977</u>	<u>\$ 3,910,423</u>	<u>\$ 3,910,422</u>	<u>\$ 19,563,605</u>

Highlights

The second round of funding for Georgia totaled \$179,174,766 over five years to continue the L4GA initiative. The award takes into account the poverty level of a community, the percentage of students reading below grade level, the recent rate of growth in the number of students reading above grade level, and whether a school is identified for support from the Department of Education's School Improvement team. Paulding County School District was awarded \$19.5 million for the five-year grant period.

Paulding County School District

July 1, 2023 through June 30, 2024

Capital Project Fund(s)

	SPLOST V	SPLOST VI	2020 Bonds	Fund 300	2024 Budget
Revenue:					
SPLOST Collections					
Collections		\$ 22,774,392			\$ 22,774,392
Capital Outlay Program		890,264			890,264
Other Revenue					-
Total Revenue	\$ -	\$ 23,664,656	\$ -	\$ -	\$ 23,664,656
Expenditures:					
Audit Fees		\$ 5,000			\$ 5,000
Construction, Additions and Renovations					
Seven Hills MS Project	\$ 4,282,761	22,018,950		\$ 8,000,000	34,301,711
Burnt Hickory ES Addition		4,999,817			4,999,817
North Paulding HS Addition				19,364,181	19,364,181
Roberts ES Addition				500,000	500,000
Northside ES Addition				784,000	784,000
Dobbins MS Renovation			\$ 739,556		739,556
Allgood ES Renovation			1,390,981		1,390,981
Roberts ES Renovation	2,736,000				2,736,000
Roberts Sewer				1,694,150	1,694,150
Baggett ES Renovation		3,021,000			3,021,000
Other Projects					
Safety & Security		2,580,655			2,580,655
Athletic Facilities		663,571			663,571
Fine Arts		771,604			771,604
Technology		500,000			500,000
Mobile Classrooms				149,121	149,121
Miscellaneous*		136,483		250,000	386,483
Total Expenditures	\$ 7,018,761	\$ 34,697,080	\$ 2,130,536	\$ 30,741,452	\$ 74,587,829

Original Budget: Capital Projects