

# 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.



4 Year Recipient

**Proposed Budget**  
**Fiscal Year 2024**  
**Ended June 30, 2024**

3236 Atlanta Highway  
Dallas, Georgia 30132  
[www.paulding.k12.ga.us](http://www.paulding.k12.ga.us)

Featured Artwork



Harmony Belt, 2<sup>nd</sup> Grade  
Hiram Elementary School 2022-2023



ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

This Meritorious Budget Award is presented to

## PAULDING COUNTY SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2022-2023.

The budget adheres to the principles and standards  
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, reading 'Will A. Sutter'.

William A. Sutter  
President

A handwritten signature in black ink, reading 'David J. Lewis'.

David J. Lewis  
Executive Director



This Meritorious Budget Award is presented to

## PAULDING COUNTY SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2021–2022.

The budget adheres to the principles and standards  
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, reading 'W. Edward Chabal', written over a horizontal line.

**W. Edward Chabal**  
President

A handwritten signature in black ink, reading 'David J. Lewis', written over a horizontal line.

**David J. Lewis**  
Executive Director



This Meritorious Budget Award is presented to

## PAULDING COUNTY SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2020–2021.

The budget adheres to the principles and standards  
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, reading 'W. Edward Chabal'.

W. Edward Chabal  
President

A handwritten signature in black ink, reading 'David J. Lewis'.

David J. Lewis  
Executive Director





This Meritorious Budget Award is presented to

**PAULDING COUNTY  
SCHOOL DISTRICT**

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2019–2020.

The budget adheres to the principles and standards  
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, reading 'T E Wohlleber', positioned above a horizontal line.

Thomas E. Wohlleber, CSRM  
President

A handwritten signature in black ink, reading 'David J. Lewis', positioned above a horizontal line.

David J. Lewis  
Executive Director

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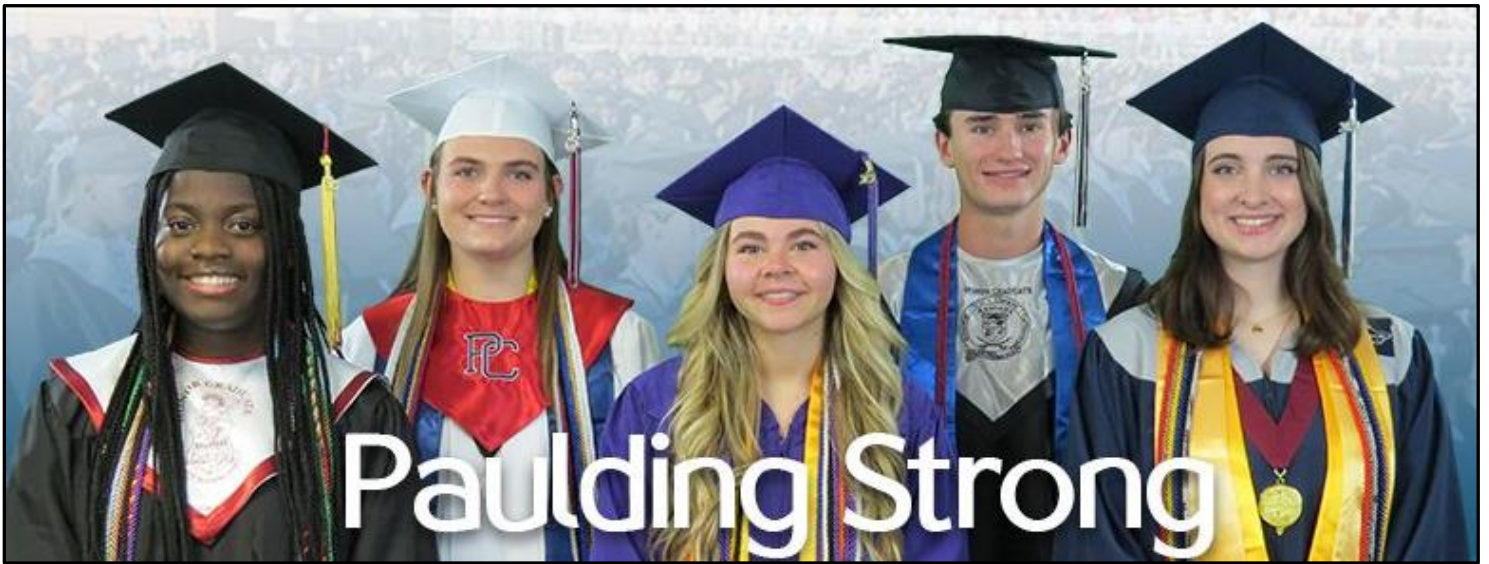
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## Executive Summary

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## Superintendent's Message

Dear Paulding County School District Community,

On behalf of the Paulding County School District, we are pleased to present the proposed fiscal year 2024 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,

A handwritten signature in dark ink that reads "Steve Barnette". The signature is fluid and cursive, with the first name "Steve" and last name "Barnette" clearly legible.

Mr. Steve Barnette  
Superintendent

## Proposed Budget Highlights

### COVID-19 Pandemic

Due to the COVID-19 pandemic, the District received the ARP Act (ESSER III) which provides education funding to state and local education agencies to support schools as they are dealing with the effects of the pandemic. FY2024 will be the final year the District will receive these funds, with a year of carry-over if all funds are not extinguished. The ARP Act (ESSER III) will provide the District \$11.1 million in funding, which will primarily be used for additional teachers for the Paulding Virtual Academy as well as instructional and educational materials for Learning Loss programs.

### Enrollment Growth

The District is projected to educate 31,765 students during the proposed budget (fiscal year 2024, school year 2023-2024), an increase of 464 students or 1.5%. For the 10 years ending FY2023, the District had an annual growth rate of 1.0%. In the prior decade, from FY2013 to FY2023, enrollment increased 3,051 or 10.8%. FY2023 enrollment increased 389 or 1.3% to 31,302. The District anticipates educating approximately 1.4% or 447 students virtually. Approximately 98.6% or 31,318 are expected to attend face-to-face instruction.

### Low Wealth

Despite favorable employment, income and free-and-reduced lunch statistics, the District continues to be a low wealth school district due to a limited commercial and industrial tax base and the large number of school-aged children per household. Below are FY2022 rankings against the 36 large districts in Georgia (school districts over 10,000). Rankings against all 180 school districts in Georgia are in parentheses.

- 11<sup>th</sup> Largest District by Enrollment Count
- 27<sup>th</sup> in Local Revenue per Student (105<sup>th</sup> out of 180)
- Collect \$1,559 less than Average per Student or \$47 million
- 13<sup>th</sup> in State Revenue per Student (108<sup>th</sup> out of 180)
- 4<sup>th</sup> Largest Recipient of Equalization (\$27.5 million, FY24)
- 30<sup>th</sup> in Total Revenue, including Federal sources, per Student (162<sup>nd</sup> out of 180)
- Collect \$1,778 less than Average per Student or \$51 million

### **State QBE and Equalization Grant**

As a low wealth school district, PCSD will receive a \$27.5 million Equalization Grant for the Proposed Budget. Funding under the QBE formula is set to increase \$14.2 million, primarily due to the increase in teacher's salaries and an increase in Health Insurance.

### **General Fund Focus: Safety, Instruction and Retention**

PCSD, after collaboration with the Board of Education ("BOE" or "Board"), district and school leadership and the community, established the priorities for the Proposed Budget in January 2023. Working with the Business Services Division and utilizing a zero-based budgeting system, district leadership developed specific initiatives or strategies to accomplish these priorities under the framework of our Strategic Plan. Highlights include a continued focus student success for all, cultivating and retaining quality professionals and safety. The District allocates more of its resources to instruction than statewide averages, while central office-type expenditures are half the size of the average district. 88% of the budget is spent on salaries and benefits. The remaining 12% of the General Fund budget covers all other operating expenditures, including critical areas such as safety, technology and textbooks.

### **Connecting the Budget to our Strategic Plan**

In May 2022, the Board adopted the 2022-2027 Strategic Plan. Goal Areas are an important part of the Strategic Plan. Performance Objectives, supported by 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 Strategic Plan.



## Executive Summary: Organizational Section

### Budget Development Methodology: Budgeting for Outcomes

The District utilizes a Budgeting for Outcomes (“BFO”) model. BFO is a framework or performance budgeting process that is based on the Board and district leadership identifying priorities that reflect the results that the community wants.

BFO goals include:

- Efficiency
- Transparency
- Innovation

Once the desired results and priorities are identified, specific strategies (initiatives) are developed to accomplish those priorities. These strategies 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 and short-term or long-term.

### Budget Communication and Engagement

The budget process includes plans to inform participants, stakeholders and the general public about how the budget process works, why each decision was made and how to provide input in the process. Below are *Components* and *Implementation* methods used in our Communication and Engagement Strategy, all of which are designed to be intentionally collaborative, accessible, and transparent.

#### **Components**

- Process Overview
- Stakeholder Engagement
- Explanation of Decisions

#### **Implementation**

- Identify the Messengers
- Identify the target audience and tailor message accordingly
- Define communication channels
- Gather feedback and adjust
- Feedback Response

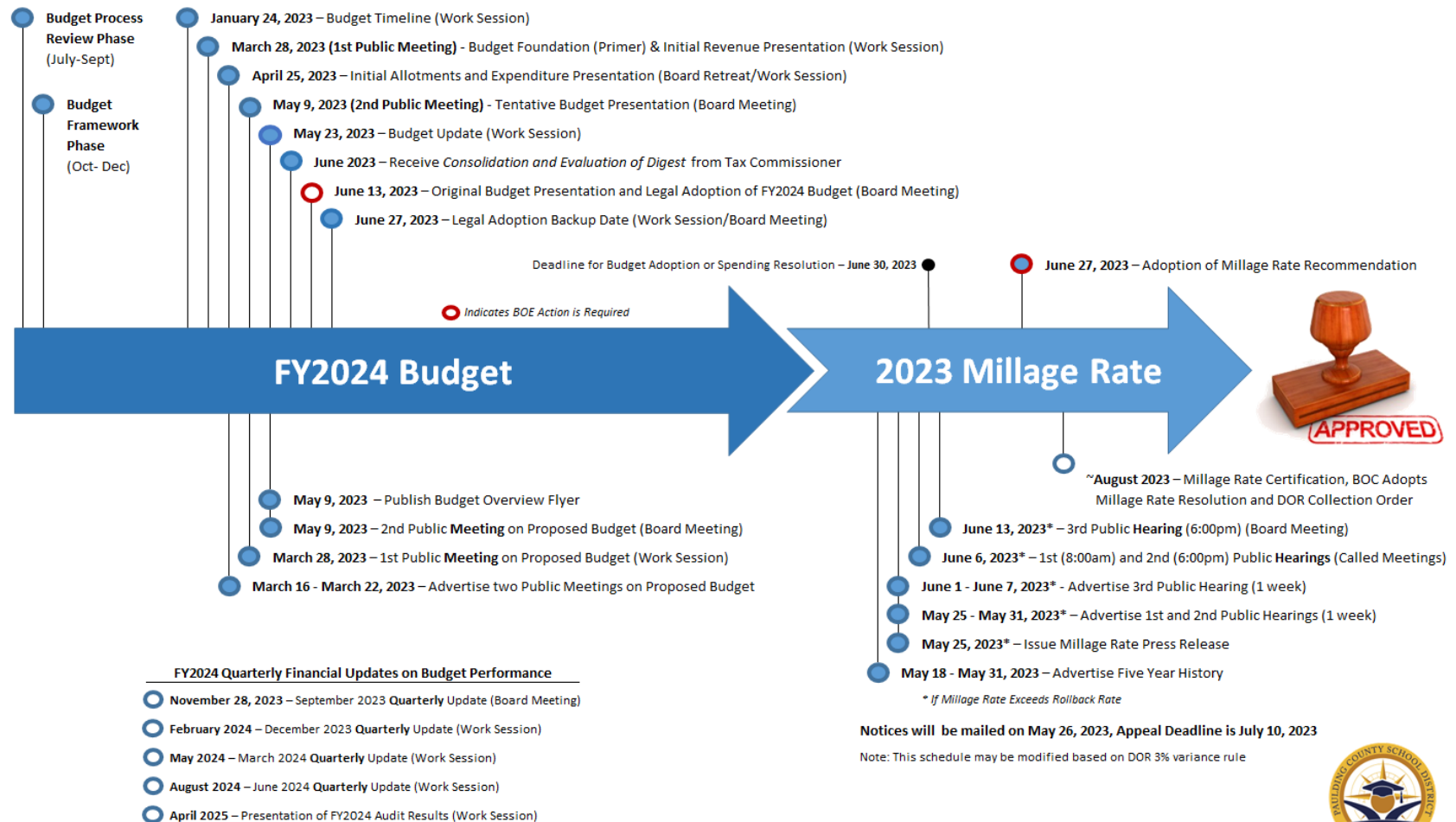
## Budget Development Process

Stages of budget development include:

Process Review July - September	Framework <u>October - December</u>	Development I January - March	Development II April - June
<ul style="list-style-type: none"> <li>✓ Budget Book is compiled and submitted for peer-review</li> <li>✓ Budget feedback is solicited and reviewed from various groups</li> <li>✓ Develop timeline for the next fiscal year budget</li> <li>✓ Key stakeholders review the previous year's budget processes</li> <li>✓ Enhancements to the budget development process and reports are identified and work begins to make these adjustments</li> <li>✓ Review begins on the Strategic Plan, including Performance Objectives, Initiatives and Measures</li> </ul>	<ul style="list-style-type: none"> <li>✓ Budget feedback is solicited from various stakeholder groups</li> <li>✓ Feedback begins on Budget Priorities</li> <li>✓ Feedback begins on Budget Strategies</li> <li>✓ Initial Major Budget Influencers are identified</li> <li>✓ An early outlook on the next budget is developed</li> <li>✓ Initial enrollment and allotment assumptions are developed</li> </ul>	<ul style="list-style-type: none"> <li>✓ Budget feedback is solicited from various stakeholder groups</li> <li>✓ Budget Priorities and Strategies are finalized</li> <li>✓ Enrollment projections and allotment assumptions are finalized</li> <li>✓ Major Budget Influencers and assumptions are finalized</li> <li>✓ State budget is approved, including QBE and Equalization Grant</li> <li>✓ Initial local digest is received</li> <li>✓ <i>Budget Timeline, Primer and Outlook Presentations</i></li> </ul>	<ul style="list-style-type: none"> <li>✓ Budget feedback is solicited from various stakeholder groups</li> <li>✓ Pre-Consolidated local digest received</li> <li>✓ Position allotments are finalized</li> <li>✓ Numerous advertisements are notices are published</li> <li>✓ Two public meetings regarding the budget are held</li> <li>✓ Tentative budget approval</li> <li>✓ Original budget approval</li> <li>✓ <i>Revenue &amp; Allotment, Tentative Budget and Original Budget Presentations</i></li> </ul>

## Budget Development Timeline

### FY2024 Budget Development - Major Milestones



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

As of May 12, 2023



Engage. Inspire. Prepare.

### Connecting the Budget to our Strategic Plan

The District uses a budgeting process called Budgeting for Outcomes (BFO). A cornerstone of BFO is based on the Board and district leadership identifying priorities (eight to ten high-level priorities) that reflect the desired results of the community. These priorities form the basis for organizing the budgeting process and are validated against *Strategic Plan Goal Areas* and *Performance Objectives* to confirm alignment of budget, strategic plan, community and district leadership.

## Strategic Goal Areas

- 1 Growth and Success for ALL
- 2 Communication and Engagement
- 3 Attracting, Developing, and Retaining Quality, Diverse Professionals
- 4 Operational and Organizational Excellence
- 5 Innovative Practices and Resource Implementation

In May 2022, the Board adopted the 2022-2027 Strategic Plan. Goal Areas are an important part of the Strategic Plan. Performance Objectives, supported by Proposed 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 Strategic Plan.

**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 the District is achieving the desired result.

**Initiatives.** Specific programs and projects assigned to collaborative teams to attain each Performance Objective.

For the most current version of the full Strategic Plan visit:

<https://simbli.eboardsolutions.com/StrategicPlan/PlanDetail.aspx?S=4125&PID=8517>

**Correlating the Strategic Plan and BFO**

Strategic Goal Area	Performance Objective	FY24 Budget Priorities
<b>1</b> <b>Growth and Success for ALL</b>	<ul style="list-style-type: none"> <li>• Improve student academic growth and achievement</li> <li>• Improve performance of student subgroups</li> <li>• Improve student college, career, and life readiness</li> </ul>	<ul style="list-style-type: none"> <li>• Maintain Class Size</li> <li>• Math/Social Studies Textbook Adoption</li> <li>• Data Management System</li> <li>• Targeted Staff Adjustments</li> </ul>
<b>2</b> <b>Communication and Engagement</b>	<ul style="list-style-type: none"> <li>• Communicate efficiently, effectively, and transparently with all district stakeholders</li> <li>• Improve communication and access of information to our diverse populations</li> <li>• Facilitate partnerships between community and school district</li> </ul>	<ul style="list-style-type: none"> <li>• Communications Audit</li> <li>• Increased Partnerships/Internships</li> </ul>
<b>3</b> <b>Attracting, Developing, and Retaining Quality, Diverse Professionals</b>	<ul style="list-style-type: none"> <li>• Attract and retain high quality, diverse professionals</li> <li>• Build staff capacity</li> <li>• Develop and implement effective succession planning</li> </ul>	<ul style="list-style-type: none"> <li>• Employee Compensation adjustments</li> <li>• Step Increases</li> <li>• PSERS Matching</li> <li>• Advanced Degree Programs</li> <li>• Professional Development Platform</li> </ul>
<b>4</b> <b>Operational and Organizational Excellence</b>	<ul style="list-style-type: none"> <li>• Develop and implement a facility plan to contend with growth and aging facilities</li> <li>• Enhance safe and effective learning environments</li> <li>• Sustain excellent financial stewardship</li> </ul>	<ul style="list-style-type: none"> <li>• Crisis Alert System</li> <li>• Targeted Staff Adjustments</li> <li>• Enhanced District Wide Inventory System</li> <li>• Safety Equipment Refresh</li> <li>• Remove SPLIT Allotments-starting with Counselors</li> </ul>
<b>5</b> <b>Innovative Practices and Resource Implementation</b>	<ul style="list-style-type: none"> <li>• Develop and advance resources to inspire a culture of innovation</li> <li>• Build staff efficacy to impact innovative practices</li> <li>• Implement innovative programs and practices to engage ALL students</li> </ul>	<ul style="list-style-type: none"> <li>• 1:1 Initiative</li> <li>• Innovation Resources and STEM Budgets</li> <li>• STEM Teaching Allotments</li> </ul>



## Governance Structure: Board of Education



### Board of Education

From left to right: Steve Barnette (Superintendent), John Dean (District 5), Deborah Collett (District 4), Adam Clayton (District 3), Theresa Lyons (District 1), Dan Nolan (District 6), Nicholas Chester (District 2), Jeff Fuller (At-Large), Tom Cable (Board Attorney)

Board Member	District	Term of Office
Theresa Lyons	1	1/1/20 - 12/31/24
Nick Chester	2	1/1/19 - 12/31/26
Adam Clayton	3	1/1/21 - 12/31/24
Deborah Collett, Vice Chair	4	1/1/21 - 12/31/24
John Dean	5	1/1/19 - 12/31/26
Dan Nolan, Chair	6	4/21/19 - 12/31/26
Jeff Fuller	at Large	1/1/20 - 12/31/24

## Financial and Human Capital Allocation

The General Fund is the School District's primary operating fund and accounts for all transactions related to the District's operations except those required to be accounted for in other funds.

Expenditures include all costs relating to the day-to-day operations of the District.

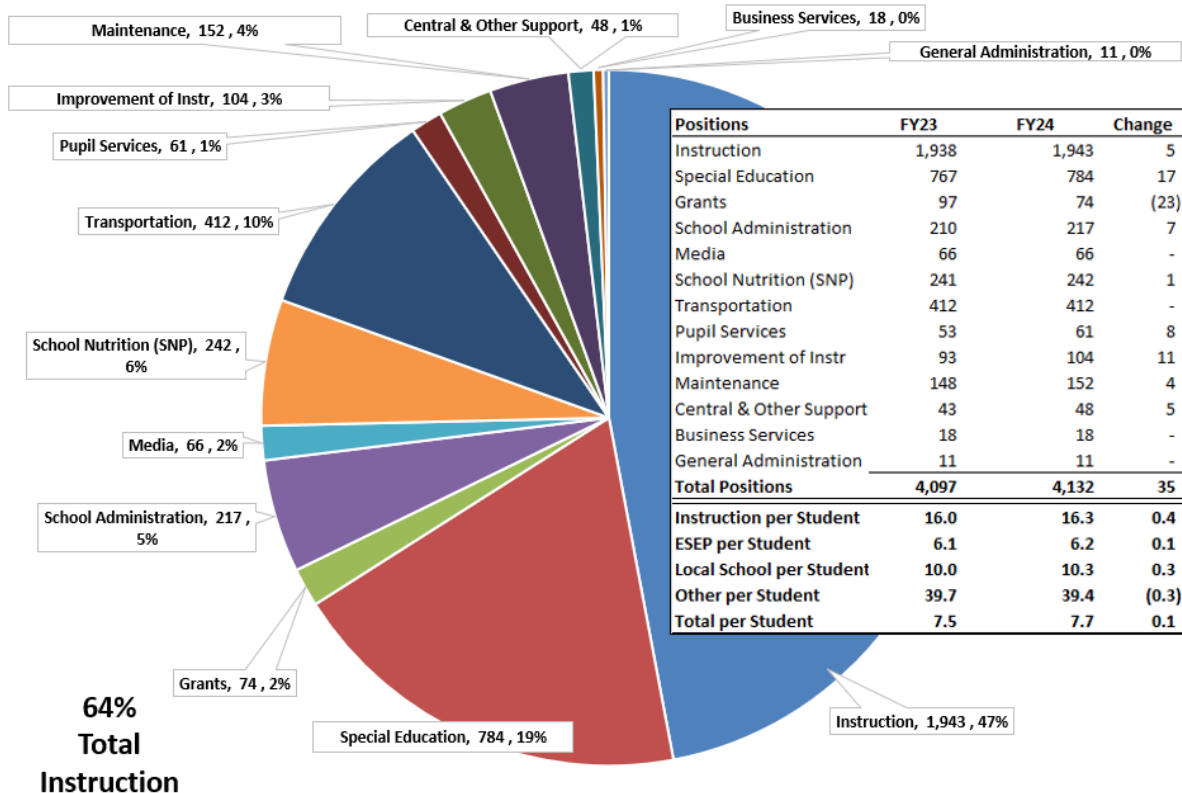
The General Fund accounts for more than 70% of all District spending and is the main operating fund for the school district.

\$345.2 million or 88% of the General Fund Proposed Budget is Salaries and Benefits.

(\$ in millions)	FY23 Budget	FY24 Budget	Change	%
Salaries	\$ 217.4	\$ 234.7	\$ 17.3	8.0%
Benefits	97.7	110.5	12.8	13.1%
	<b>\$ 315.0</b>	<b>\$ 345.2</b>	<b>\$ 30.1</b>	<b>9.6%</b>
Professional Services	\$ 7.4	\$ 6.8	\$ (0.6)	-7.9%
Technology	10.0	9.6	(0.4)	-4.4%
Utilities	5.6	6.7	1.1	19.2%
Textbooks and Books	2.3	2.6	0.3	11.0%
Supplies	2.6	4.1	1.5	55.9%
Vehicle Purchases	3.3	4.1	0.8	22.6%
Fuel	2.1	2.3	0.2	11.7%
Other	9.5	10.2	0.7	7.3%
	<b>\$ 42.9</b>	<b>\$ 46.3</b>	<b>\$ 3.5</b>	<b>8.1%</b>
<b>Grand Total</b>	<b>\$ 357.9</b>	<b>\$ 391.5</b>	<b>\$ 33.6</b>	<b>9.4%</b>

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

The Proposed Budget anticipates 4,132 allotments, broken down by the following functions and programs. A strategy of the District is to allocate as much human capital as possible to the function of Instruction. On a basic level, Functions define "what we do". For example: Instruction, Maintenance, and Transportation. 64% or 2,638 of all Proposed Budget allotments are for the function of Instruction.



Paulding County School District  
Fiscal Year Budget

2024

An allocation of the \$46.3 million or 12% of the General Fund Proposed Budget is dedicated to other operating expenditures (non-salaries and benefits related). A breakdown by division appears below.

The District is organized by seven divisions, including:

- School Leadership
- Teaching & Learning
- Maintenance
- Technology
- Business Services
- Human Resources
- Office of Superintendent

(\$ in millions)	FY23 Budget		FY24 Budget		Change		%
<b>Divisions and Departments</b>							
School Leadership Division	\$	5.4	\$	5.8	\$	0.4	7.4%
Transportation Department		6.9		8.2		1.3	19.2%
Teaching & Learning Division							
Curriculum & School Impr Department		0.9		1.1		0.2	17.0%
Student Services Department		1.3		0.2		(1.1)	-86.4%
Maintenance Department		10.2		11.3		1.1	10.7%
Technology Division		7.7		7.7		(0.1)	-0.8%
Business Services Division		1.3		1.4		0.1	4.0%
Human Resources Division		0.2		0.9		0.7	280.2%
Office of Superintendent		0.7		0.7		0.0	0.9%
Chief of Staff		0.6		0.5		(0.1)	-8.5%
QBE & Local Funds Allocated to Schools		6.0		6.8		0.8	13.1%
Other <1%		1.5		1.7		0.2	14.9%
<b>Total</b>	<b>\$</b>	<b>42.9</b>	<b>\$</b>	<b>46.3</b>	<b>\$</b>	<b>3.5</b>	<b>8.1%</b>

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

## Organizational Structure: First Level Administrative Personnel

The District is organized by seven divisions and eleven departments.

### Superintendent



Mr. Steve Barnette is the Superintendent of the District. Mr. Barnette has worked in accounting and finance for 33 years.

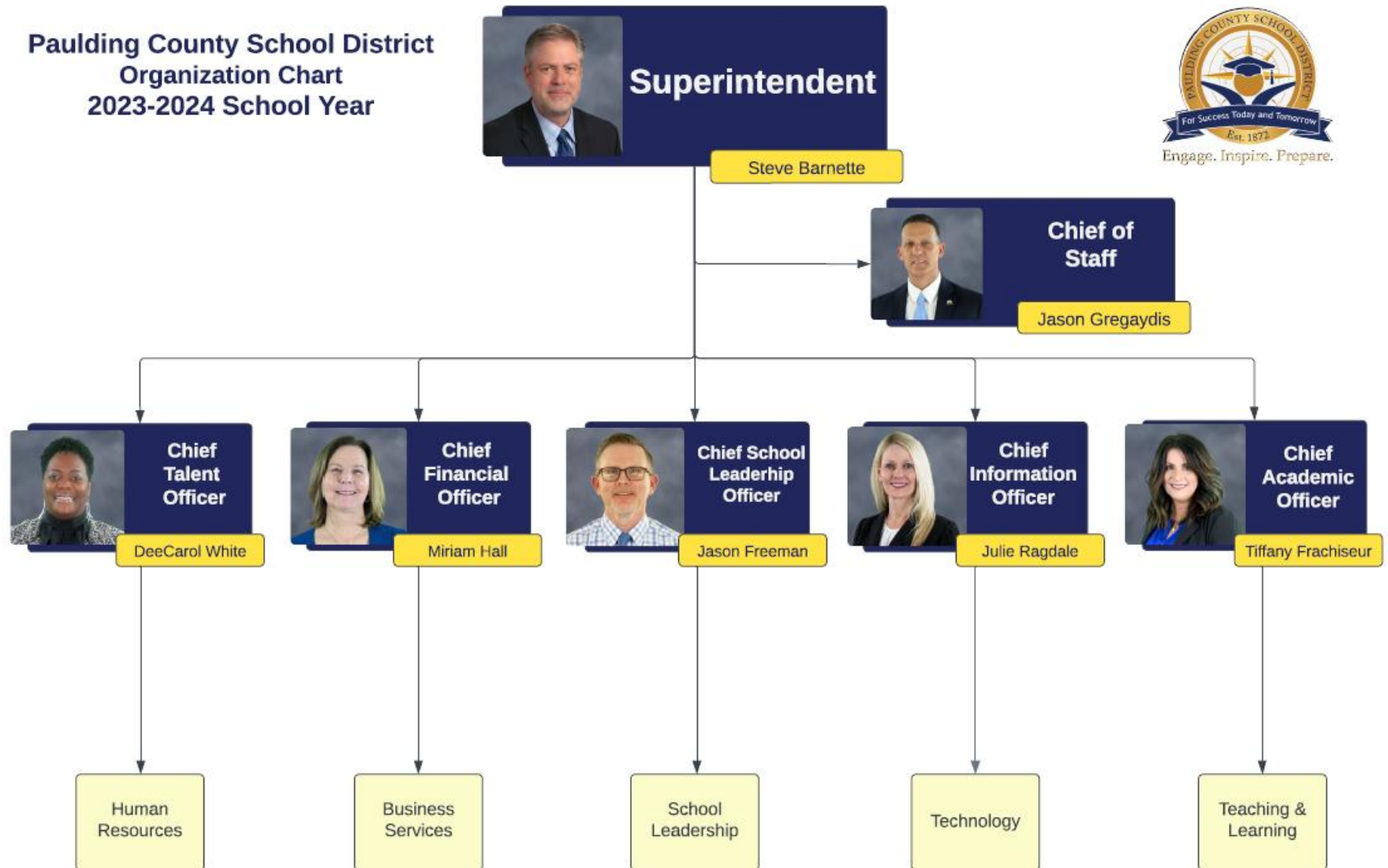
Prior to being named Superintendent, Mr. Barnette served as Corporate Controller, Chief Operating Officer, Senior Vice President and Principal, Chief Financial Officer and Interim Superintendent. He has worked in education for 11 years first as a Director of Accounting Services and as Chief Financial Officer. He received his undergraduate and master's degree, in Finance and Business Administration, from Kennesaw State University.

Mr. Barnette and his family have made Paulding County their home for the past 22 years. His wife is a career educator and a teacher at Burnt Hickory Elementary School. They are the parents of five children educated in public schools (four of whom came through the Paulding County School District).

The Superintendent's Cabinet includes the following direct reports:

1. Dr. Jason Gregaydis, Chief of Staff
2. DeeCarol White, Chief Talent Officer
3. Miriam Hall, Chief Financial Officer
4. Jason Freeman, Chief School Leadership Officer
5. Julie Ragsdale, Chief Information Officer
6. Tiffany Frachiseur, Chief Academic Officer

Paulding County School District  
Organization Chart  
2023-2024 School Year





## Executive Summary: Financial

### Proposed Budget: Revenues and Expenditure Summary

#### 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.

- Revenues \$395,389,784\*
- Expenditures \$395,389,784\*
- Grant Activities (revenue and expenditures): \$3,120,614

#### 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.

- Revenues \$37,161,431
- Expenditures \$36,139,695

#### 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.

- Revenues \$18,299,101
- Expenditures \$24,885,671

### 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.

- Revenues \$27,564,656
- Expenditures \$74,587,829
- Net Other Sources (Uses) \$17,679,818

### Debt Service Funds

These funds service all debts, mainly principal and interest payments, created as a result of a bond issuance. The major revenue source for this fund is transfers from E-SPLOST.

- Revenues \$0
- Expenditures \$13,779,818
- Net Other Sources (Uses) \$13,779,818

\*Excludes grants and transfers to other funds

## How will the General Fund Proposed Budget be Spent?

Functions describe the activity for which a service or material is acquired. Simply put, Functions define “what we do.”

### INSTRUCTION (68%)

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%)

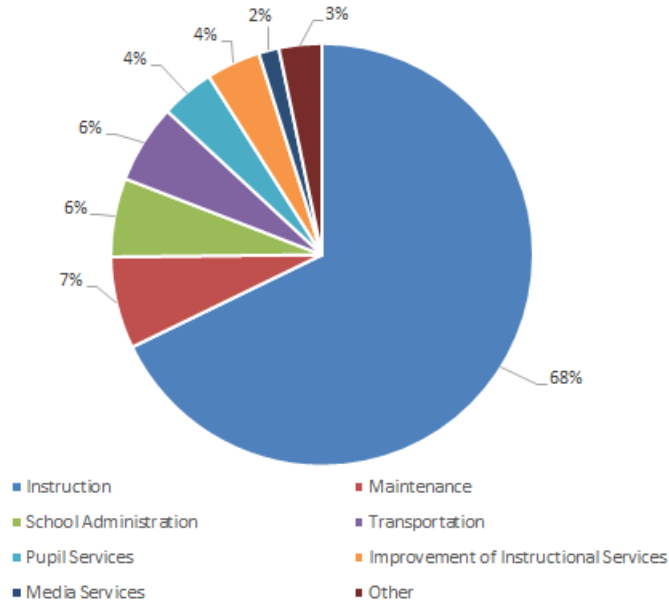
Activities designed to assess and improve the well-being of students and to supplement the teaching process. Activities include guidance, counseling, testing, attendance, social work, health services, etc. Also included are supplemental payments for additional duties such as coaching or supervising extracurricular 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 (3%)**

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 (6%)**

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.

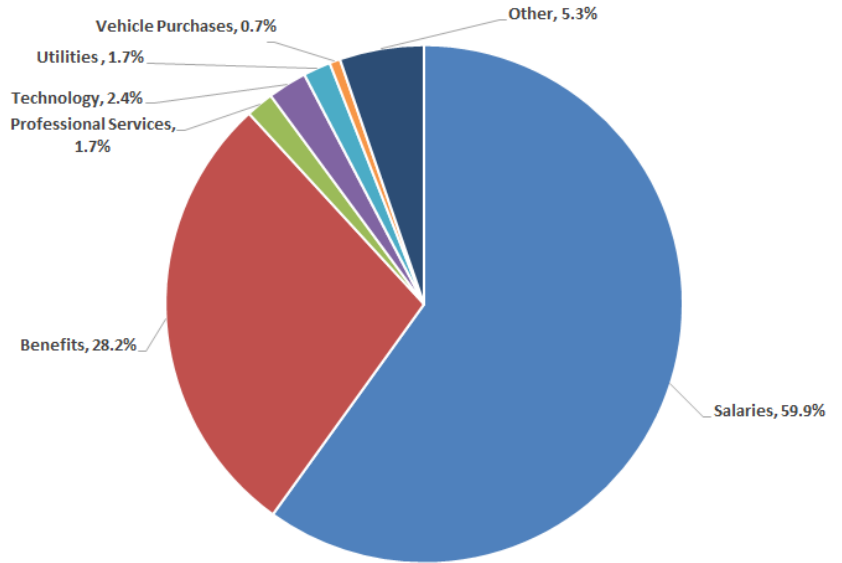
**MAINTENANCE AND OPERATION OF PLANT SERVICES (7%)**

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

Objects are used to describe the service or commodity obtained as the result of a specific expenditure. Simply put, Objects define “how” we spend our resources, including:

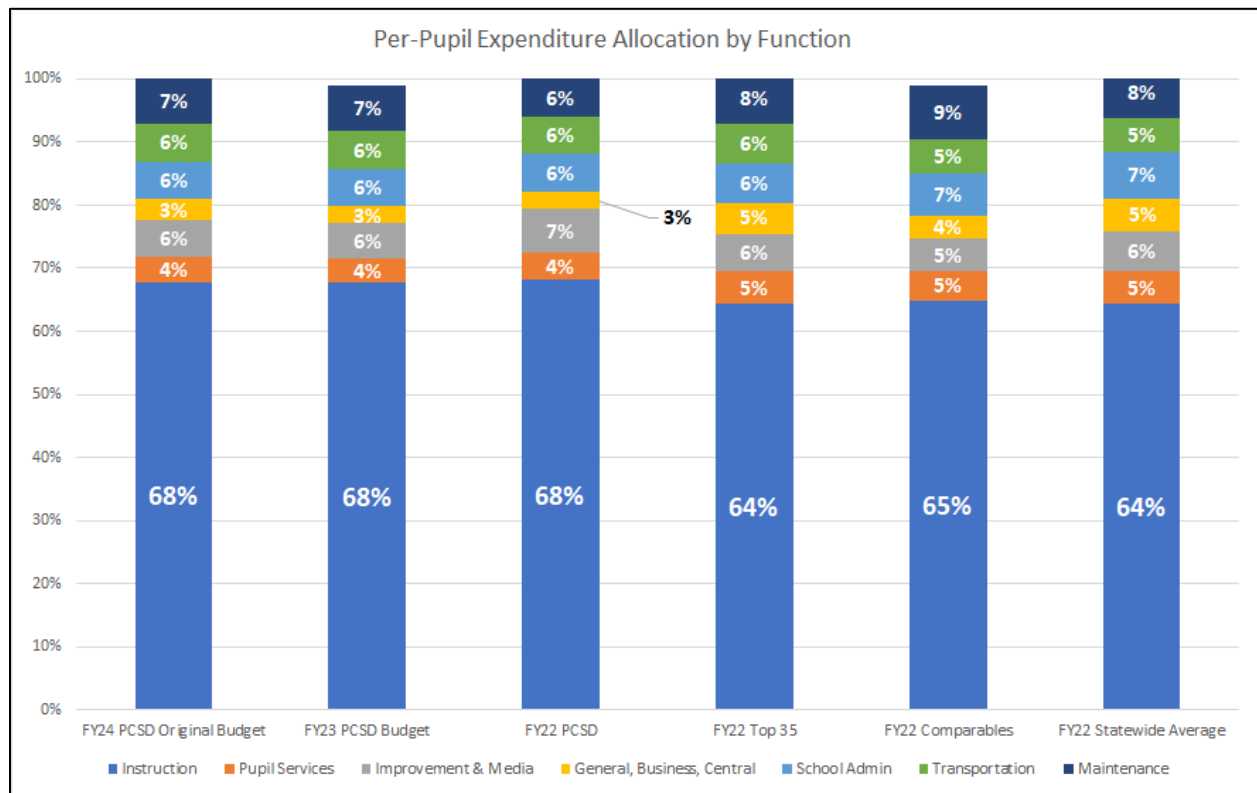
- Salaries
- Benefits
- Professional Services
- Technology-related
- Utilities
- Vehicle Purchases



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

### General Fund Proposed Budget Comparison by Function

Functions describe the activity for which a service or material is acquired. Simply put, Functions define “what we do.” The Proposed Budget anticipates 68% of the budget will be spent in the function of Instruction. This is in-line with prior years and exceeds comparable districts and the statewide average.

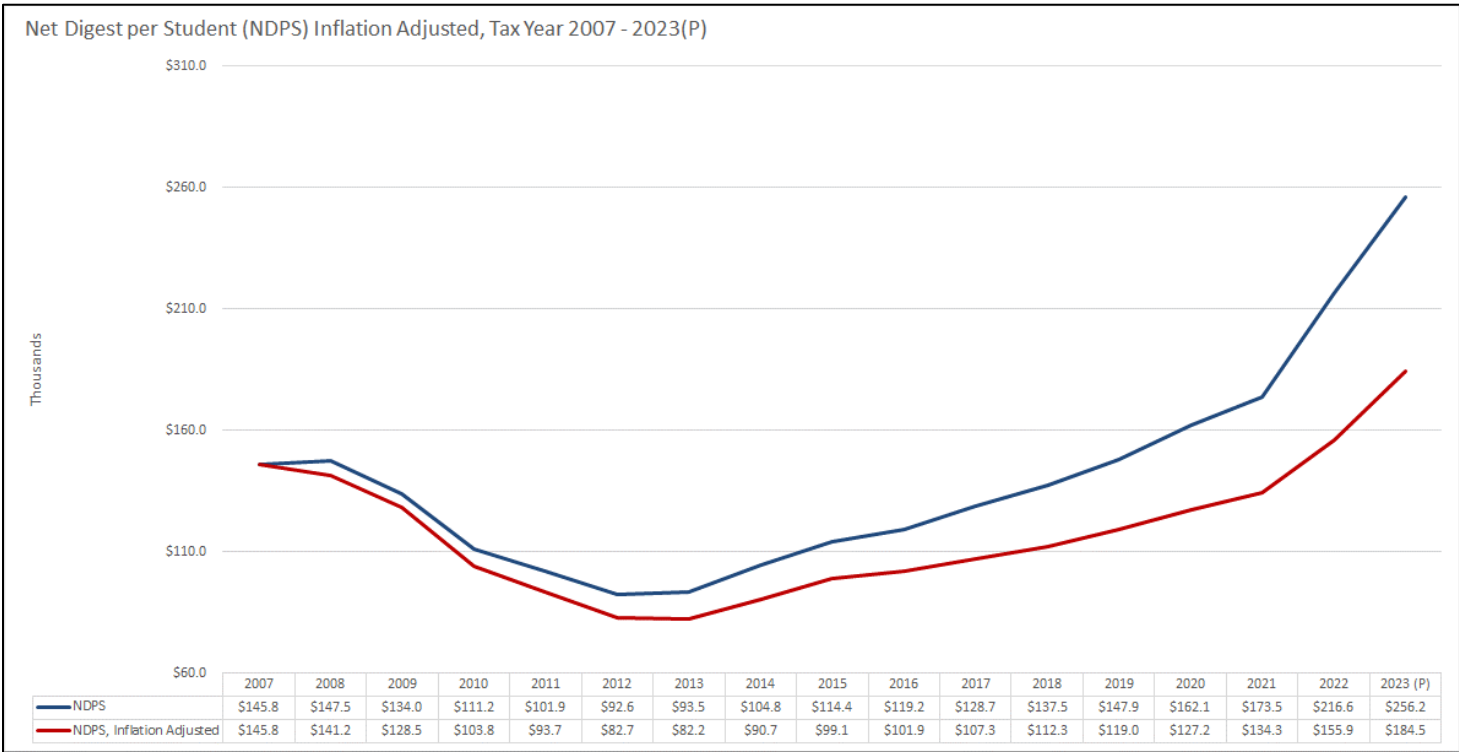


Organization-wide Factors Influencing Decisions

Demographic and Economic Factors

Economic 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 FY2023 (tax year 2022), Paulding County’s NDPS was approximately \$217,000, which was \$66,000 or 23% lower than the average for districts with over 10,000 students (large districts). With a projected enrollment of 31,765 K-12 students and compared to other large districts, this results in a tax digest deficit of \$2.6 billion or \$39.5 million in tax levy (with a 17.675 millage rate).



For the Proposed Budget (tax year 2023), the inflation adjusted NDPS is projected to be \$184.5 thousand, which is \$38.7 thousand or 26.5% greater than the pre-recession high of \$145.8 thousand.

*Strategies to Address Economic Factors:*

**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.

**Overview:**

With limited commercial and industrial activity, the county's tax base is abnormally dependent on residential properties. In tax year 2022, only 15% of the tax digest was non-residential, compared to a large district average of 36%. The average for comparable districts (8), including Cobb, Cherokee, Richmond, Muscogee, Douglas, Coweta, Carroll and Bartow County was 36%.

In tax year 2022, Paulding County's NDPS was \$217 thousand, which was \$66,000 or 23% lower than the average for districts with over 10,000 students (large districts).

With a projected enrollment of 31,765 K-12 students and compared to other large districts, this results in a tax digest deficit of \$2.6 billion or \$39.5 million in tax levy (with a 17.675 millage rate).

Rank	Digest		
	FY2022 Enrollment	2022 (FY23) % Non-Residential	2022 (FY23) Net Digest per Student
1	Cobb 105,886	Bartow 52%	Cobb \$331,486
2	Cherokee 41,428	Richmond 50%	Coweta \$325,888
3	Avg Comp 35,122	Muscogee 50%	Cherokee \$321,497
4	Avg >10k 33,243	Douglas 42%	Bartow \$304,733
5	Paulding 31,302	Avg Comp 36%	Avg >10k \$283,399
6	Muscogee 28,692	Avg >10k 36%	Avg Comp \$283,076
7	Richmond 28,276	Coweta 35%	Douglas \$230,406
8	Douglas 25,609	Carroll 33%	Paulding \$216,581
9	Coweta 22,465	Cherokee 32%	Richmond \$204,660
10	Carroll 15,366	Cobb 32%	Muscogee \$184,630
11	Bartow 13,254	Paulding 15%	Carroll \$180,534



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 3.0%. However, 70% of working residents are employed outside of the county, commuting roughly 30 miles to metro Atlanta or another regional employment center.

**Economic and Employment Highlights:**

- Unemployment rate of 3.0%.<sup>1</sup>
- 70% of residents are employed outside the county.<sup>2</sup>
- PCSD is the largest employer in Paulding.<sup>3</sup>
- Only 3% of Paulding land is used for commercial or industrial purposes.<sup>4</sup>
- Paulding's top ten industries are typical for a bedroom community.<sup>5</sup>

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<sup>1</sup> Georgia Department of Labor Statistics (Area Labor Profile Updated January 2023) on 2/1/23

<sup>2</sup> US Census Residence-to-Workplace County Commuting Flows: 2011-2015 on 2/1/23

<sup>3</sup> 2022 Comprehensive Annual Financial Report for Paulding County, Georgia

<sup>4</sup> Georgia Department of Revenue, Consolidated Digests on 3/9/23

<sup>5</sup> Georgia Department of Labor Statistics (Area Labor Profile Updated January 2023) on 2/1/23

### Key Economic Statistics

Top 10 Employers <sup>A</sup>			Top 10 Industries (by Employment) <sup>B</sup>		Top 10 Tax Payers <sup>A</sup>	
Count	%			%		%
1) PCSD	3,982	4%	1) Government (Education)	19%	1) Greystone	0.84%
2) Wellstar	1,250	1%	2) Retail	19%	2) Progress Residential	0.75%
3) Paulding County	1,093	1%	3) Healthcare & Social Services	16%	3) Georgia Transmission	0.31%
4) Publix	494	1%	4) Accommodations & Food Services	14%	4) Dogwood Enterprise	0.29%
5) Kroger	310	0%	5) Construction	7%	5) IA Hiram Smith	0.23%
6) Walmart	282	0%	6) Manufacturing (all)	5%	6) Georgia Power	0.23%
7) Metromont	221	0%	7) Admin, Supp & Waste Services	5%	7) Norfolk Southern	0.22%
8) Learning Bridge	186	0%	9) Other Services	3%	8) Mulberry Air LLC	0.22%
9) Home Depot	184	0%	8) Professional Services	3%	9) DR Horton	0.21%
10) McDonalds	175	0%	10) Wholesale Trade	2%	10) SFR Borrower LLC	0.21%
<b>Total</b>	<b>8,177</b>	<b>9%</b>		<b>91%</b>	<b>Total</b>	<b>3.51%</b>

Unemployment Rate <sup>B</sup>		Commercial/Industrial Land Use <sup>C</sup>	
	%		%
Paulding County	3.0%	Paulding County	3%
Douglas County	4.4%	Douglas County	15%
Bartow County	3.5%	Bartow County	6%
Carroll County	3.7%	Coweta County	7%
Cobb County	3.3%		

County Where Employed <sup>C</sup>	
Paulding	30.0%
Other	70.0%

A) Source: 2022 Comprehensive Annual Financial Report for Paulding County, Georgia

B) Source: Georgia Department of Labor Statistics (Area Labor Profile Updated Jan 2023) on 2.1.23

C) Source: US Census Residence-to-Workplace County Commuting Flows: 2011-2015 on 2.1.23

D) Source: Georgia Department of Revenue Tax Digest Consolidated Summaries on 3.9.23

**Demographic 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.

#### Strategies to Address Demographic Factors:

**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, 19.6% of the population are school age (5-18), compared to a statewide average of 17.5%. As a result, the county has 3.00 persons per household, 12.4% higher than the statewide average of 2.67.

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.

### Population and Housing Highlights:<sup>6</sup>

- Paulding accounts for approximately 1.6% of the population of Georgia. The population has grown approximately 5.8% since the 2020 census.
- Paulding accounts for approximately 1.4% of all housing units in Georgia.
- Persons-per-household are around 12.4% higher than the statewide average.
- School-age children (5-18) account for 19.6% of the county population, compared to the statewide average of 17.5%.

	Paulding County	State of Georgia	%
Population, July 1, 2022	178,421	10,912,876	1.6%
Population, 2020 Census	168,661	10,711,937	1.6%
Change	9,760	200,939	
% Change	5.8%	1.9%	
Housing Units, July 1, 2021	63,514	4,539,156	1.4%
Building Permits, 2020	1,534	77,222	2.0%
Persons per Household (2017-2021)	3.00	2.67	12.4%
Population Age 5 - 18	19.6%	17.5%	2.1%



<sup>6</sup> [www.census.gov/quickfacts/](https://www.census.gov/quickfacts/) on 6/5/23

Housing Statistics<sup>7</sup>

	Population	%	Housing Units	%	Var	Persons per HH	Age 5-18	Persons per HH Age 5-18 %
Paulding County	178,421	1.6%	63,514	1.4%	0.2%	3.00	19.6%	0.59
Bartow County	112,816	1.0%	44,579	1.0%	0.1%	2.81	17.5%	0.49
Douglas County	147,316	1.3%	56,515	1.2%	0.1%	2.83	19.5%	0.55
Carroll County	124,592	1.1%	48,006	1.1%	0.1%	2.70	17.4%	0.47
Coweta County	152,882	1.4%	59,652	1.3%	0.1%	2.71	17.8%	0.48
Cobb County	771,952	7.1%	314,317	6.9%	0.1%	2.62	17.1%	0.45
Cherokee County	281,278	2.6%	106,392	2.3%	0.2%	2.77	17.8%	0.49
<i>Average Comp</i>	<i>265,139</i>	<i>2.4%</i>	<i>104,910</i>	<i>2.3%</i>	<i>0.1%</i>	<i>2.74</i>	<i>17.9%</i>	<i>0.49</i>
Other Compable Districts:								
Chatham County (10)	301,107	2.8%	137,609	3.0%	-0.3%	2.46	15.0%	0.37
Muscogee County (11)	202,616	1.9%	92,107	2.0%	-0.2%	2.52	18.0%	0.45
Richmond County (13)	206,640	1.9%	93,167	2.1%	-0.2%	2.66	16.3%	0.43
Houston County (14)	169,631	1.6%	69,390	1.5%	0.0%	2.68	19.4%	0.52

Enrollment Factors

**Enrollment Issue: Enrollment Growth.** For the 10 years ending FY2023, the District had an annual growth rate of 1.0%. From FY2013 to FY2023 enrollment increased 3,051 or 10.8%. FY2023 enrollment increased 389 or 1.3% to 31,302, and FY2024 projections reflect an enrollment increase of 464 or 1.5% to 31,765. In addition, the District will serve approximately 220 pre-school students.

The current makeup of PCSD students is:

- 50% White
- 30% Black/African American
- 12% Hispanic
- 6% two or more races
- 2% Asian

Source: GaDOE

<sup>7</sup> <http://www.census.gov/quickfacts> on 6/5/23

### Strategies to Address Factors:

**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).

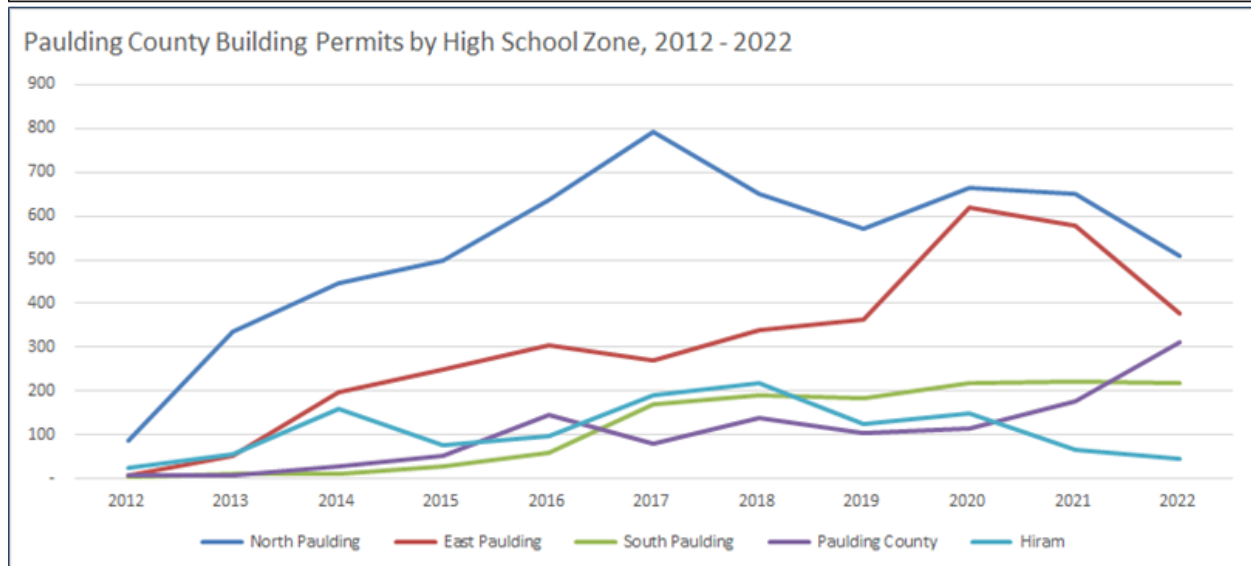
**Communication and Engagement.** The District routinely engages the community and relevant stakeholders to foster an understanding of the impact of enrollment growth, coupled with limited commercial and industrial development, on the school system (see above).

### Overview:

With a projected enrollment of 31,765 students, PCSD is now the 11<sup>th</sup> 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 2012, Paulding County issued only 125 building permits. By 2022, over 1,400 were issued, with most of the growth clustering around North and East Paulding High Schools.

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
North Paulding	86	336	446	497	636	792	649	570	664	651	510
East Paulding	7	53	199	251	304	269	340	365	620	577	378
South Paulding	3	10	11	29	60	170	190	184	219	223	219
Paulding County	6	7	28	53	146	81	137	105	113	178	311
Hiram	23	56	160	75	96	189	218	124	148	67	44
<b>Total</b>	<b>125</b>	<b>462</b>	<b>844</b>	<b>905</b>	<b>1,242</b>	<b>1,501</b>	<b>1,534</b>	<b>1,348</b>	<b>1,764</b>	<b>1,696</b>	<b>1,462</b>



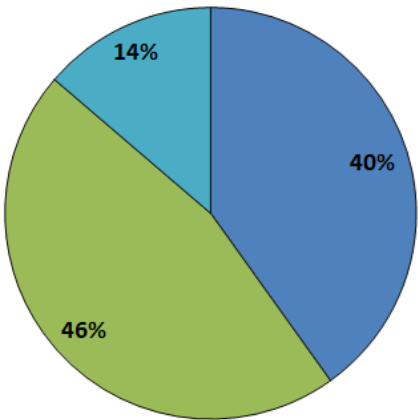
Funding Factors

Funding Issues:

**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 59% of revenue coming from State sources (compared to a statewide average of 46%) 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. PCSD will receive \$27.5 million in Equalization Grant funding in FY2024 (the fourth highest award statewide). Based on FY2022 comparative data, the most recent information available, PCSD continues to be heavily dependent on the Equalization Grant, which accounted for 9.0% of per-pupil revenue, compared to a statewide percentage of only 3.7%.

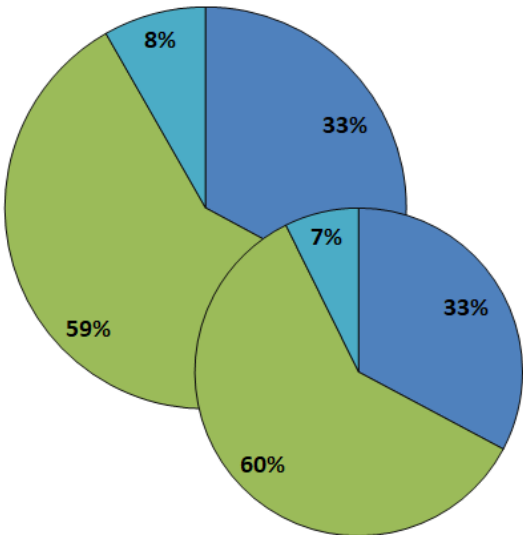
FY2022 Statewide Revenue Sources

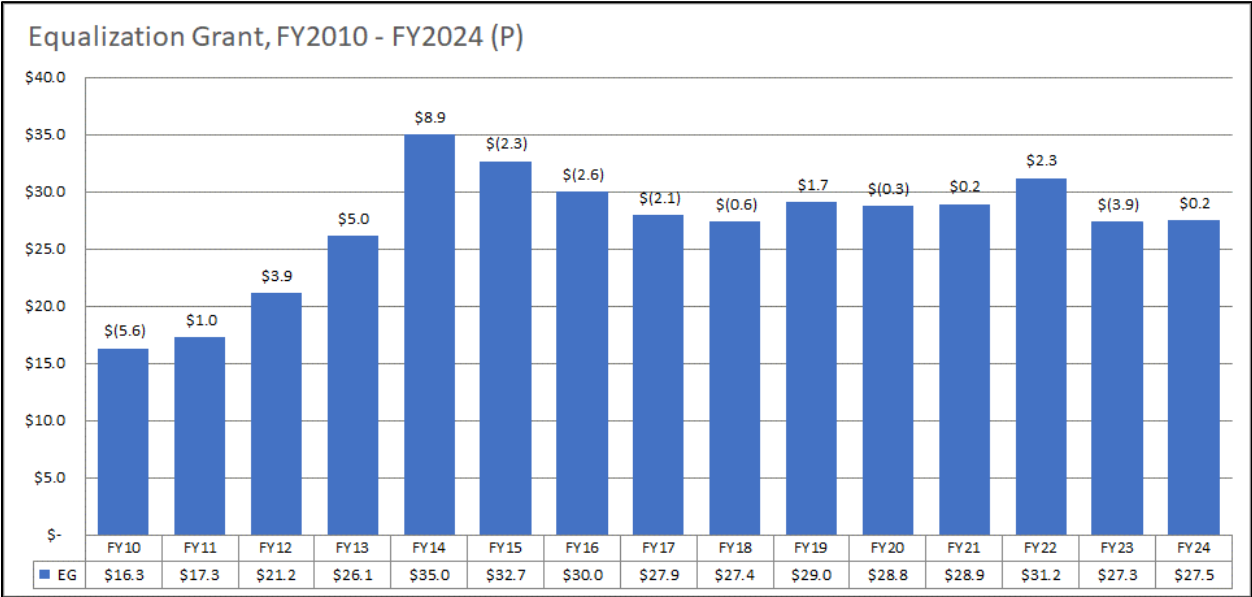
Local Revenue   State Revenue   Federal Revenue



FY2022 PCSD Revenue Sources

Local Revenue   State Revenue   Federal Revenue





**Millage Rate Changes.** Changes to the millage rate impact both local revenue and the Equalization Grant formula. Generally, reductions in the millage rate will result in the reduction of the grant award. Property Taxes (Ad Valorem) are expected to increase \$23.1 million or 19.7% in FY2024. This compares to FY2022 and FY2023 increases of 11.3% and 18.7%, respectively.



# Paulding County School District Fiscal Year Budget

2024

## What Makes Paulding County School District Funding Unique?

## What Makes Paulding County School District Funding Unique?

		FY2024 Budget			
		Unique Feature	How does that impact funding?	Measurement	Rankings
Demographic and Economic Factors	Local Funding Low Wealth	Paulding County has a limited commercial and industrial tax base. In fact, only 15% of the tax digest is non-residential.	Less local funding due to a lower net tax digest per student (NDPS) and a slightly below-average millage rate.	NDPS is \$66,000 or 23% lower than the average large district in Georgia. On average, 36% of the large district tax digest is non-residential. <sup>a</sup>	27 out of 36 large districts or 105 out of 180 total districts in Local Revenue per Student <sup>b</sup>
		PCSD does not compensate for a limited tax base by inflating the millage rate.		17.675 millage rate compared to a large district average of 18.042. <sup>a</sup>	
		Paulding County has a large number of school-age children per household.	Less local funding because funding is based on property tax values not the number of school-age children living in the home.	12.4% more persons-per-household than the state average, specifically school-age children. <sup>c</sup>	
	State/Federal Funding	PCSD is highly dependent on state funding sources.	Highly susceptible to changes in state funding, including austerity reductions, Equalization Grant funding and changes in the Quality Basic Education (QBE) formula.	Approximately 59% of PCSD revenue comes from state sources, compared to a statewide average of 46%. <sup>b</sup>	13 out of 36 large districts or 108 out of 180 total districts in State Revenue per Student <sup>b</sup>
		PCSD is one of the largest recipients of equalization.		8% of total General Fund revenue comes from the Equalization Grant. <sup>b</sup>	
		PCSD has relatively low Title I funding.	Less Federal funding. Low wealth school districts typically have a higher percentage of Title I schools. This also impacts other funding allocations like the CARES Act, which was allocated based on Title I funding.	While PCSD ranks 4th in equalization funding (an indication of low wealth), it ranks 167 out of 180 in Title I funding per pupil. No other school district in Georgia has a greater disparity between equalization and Title I funding. <sup>d</sup>	30 out of 36 large districts or 167 out of 180 total districts <sup>d</sup>
		PCSD has relatively low free-and-reduced lunch participation.	Less Federal funding. Low wealth school districts typically have a higher percentage of free-and-reduced lunch. This also impacts other funding allocations like the IDEA grants (ESEP).	According to the US Census, Paulding County had a poverty percentage of 10.6% in 2021, 170 out of 180 total districts. The FY23 free-and-reduced lunch percentage was 42.6%, compared to a statewide average 59.3%.	
	Enrollment Factors	PCSD is one of the fastest growing school districts in the state.	With a limited non-residential tax base, the value of new residential construction is critical. Typically, property taxes from new residential construction does not support the additional enrollment.	3-year average annual growth rate for FY20-FY23 was 1.2%, compared to a large district rate of -0.5%. FY24 enrollment is projected to grow 464 or 1.5%. <sup>b</sup>	11 out of 36 large districts and 180 total districts <sup>b</sup>
		PCSD has a high percentage of students in a Exceptional Students Educational Program (ESEP).	FY22, the average additional cost per ESEP student was \$2,666 or 30.1% (including Local, State and Federal sources).	In FY23, 15.3% of PCSD students were ESEP, compared to a large district average of 13.2%. This contributes to PCSD's low weighted NDPS (based on ESEP participation). <sup>b</sup>	9 out of 36 large districts and 49 out of 180 total districts <sup>b</sup>

Version 1.1

### Sources:

<sup>a</sup> Georgia Department of Revenue, Consolidated Tax Digest Summaries

<sup>b</sup> Georgia Department of Education Enrollment (Data & Reporting) on 2.1.23, Revenue/Expenditures Reports and QBE Earnings (Data & Reporting, Financial Review)

<sup>c</sup> www.census.gov/quickfacts on 2.1.23

<sup>d</sup> Georgia Department of Education Title I (Offices & Divisions, Title Programs) and Free-and-Reduced Lunch (Data & Reporting),

### Terms:

**Large Districts** are school districts with enrollment equal to or greater than 10,000

**Net Tax Digest** is the Paulding County Tax Assessor's summary of the projected taxable value of all commercial, industrial and residential property in the school district, net applicable exemptions.

**Net Digest per Student** (Weighted NDPS) is the NDPS weighted by participation in ESEP programs, lowering wealth-per-student.

**Weighted Net Digest per Student** (NDPS) is the next tax digest divided by the enrollment.

ESEP stands for Exceptional Students Educational Programs or special education.

**Persons per household**, or average household size, is obtained by dividing the number of persons in households by the number of households. A household includes all the persons who occupy a housing unit as their usual place of residence.



**Millage Rate** is 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.

**QBE** or Quality Basic Education reflects funding allotted by the State on the basis of "Weighted" FTE (Full-time Equivalent students) to the local school system.

*Strategies to Address Factors:*

**Legislative Advocacy.**

## PAULDING COUNTY SCHOOL DISTRICT



**BOARD OF EDUCATION**  
Theresa Lyons - District 1  
Nicholas Chester - District 2  
Adam Clayton - District 3  
Deborah Collett - Vice Chair - District 4  
John Dean - District 5  
Dan Nolan - Chairman - District 6  
Jeff Fuller - At Large  
Steve Barnette - Superintendent of Schools

### LEGISLATIVE PRIORITIES 2023

#### 2023 PAULDING COUNTY LEGISLATIVE DELEGATION

**SENATE DISTRICT 30**  
SEN. MIKE DUGAN  
236 STATE CAPITOL  
ATLANTA, GA 30334  
404-656-7872  
mike.dugan@senate.ga.gov

**SENATE DISTRICT 31**  
SEN. JASON ANAVITARTE  
323-A CLOB  
ATLANTA, GA 30334  
404-656-0085  
jason.anavitarte@senate.ga.gov

**HOUSE DISTRICT 16**  
REP. TREY KELLEY  
504-G CLOB  
ATLANTA, GA 30334  
404-656-0188  
trey.kelley@house.ga.gov

**HOUSE DISTRICT 17**  
REP. MARTIN MOMTAHAN  
501-A CLOB  
ATLANTA, GA 30334  
404-656-0178  
martin.momtahan@house.ga.gov

**HOUSE DISTRICT 18**  
REP. TYLER PAUL SMITH  
408-C CLOB  
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**HOUSE DISTRICT 19**  
REP. JOSEPH GULLETT  
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**HOUSE DISTRICT 64**  
REP. KIMBERLY NEW  
T8D

#### 1. SCHOOL SAFETY & SECURITY

*Safe and supportive schools are central to student success. We believe that all students and staff have a right to a safe school environment each and every day. Additional state funding is needed to provide for both the physical and emotional safety of our students and staff.*

- Establish and fund an annual categorical grant for school safety.
- Fund a minimum of one school nurse and School Resource Officer (SRO) per school.
- Increase funding for counselors, social workers, psychologists, and mental health programs.
- Eliminate state-mandated use of schools as polling places and move the May primary election to the summer when schools are out of session.

#### 2. STATE FUNDING OF PUBLIC EDUCATION

*As a low wealth district, PCSD is highly dependent on and vulnerable to changes in State funding, which accounts for approximately 65 percent of district revenues, compared to a statewide average of 53 percent. State funding needs to accurately reflect the true cost of public education.*

- Oppose Equalization Grant changes that would negatively impact district funding.
- Modify the Quality Basic Education (QBE) Act to more accurately reflect the true cost of public education, including funding for economically disadvantaged students.
- Align categorical funding for transportation to actual cost.
- Modify capital projects funding to reflect current market conditions, with additional support for low wealth districts experiencing above average enrollment growth.
- Update antiquated special education funding allocation methodologies.
- Establish and fund an annual categorical grant for Instructional Technologists, school-based technology specialists, technology infrastructure, equipment, and resources.

Continued →

### 3. RECRUITING AND RETAINING STAFF

*At PCSD, we believe our employees have the greatest influence and make the largest impact on preparing our students for success, today and tomorrow. We believe that in order to attract and retain high quality, diverse professionals and address staff shortages across the field of education the state must assist us in making the field of education an attractive profession.*

- Increase funding (salaries and benefits) for ALL employees including classified employees (bus drivers, paraprofessionals, nurses, social workers, etc.) to help address critical staffing needs.
- Reinstitute the state's contribution for non-essential employee health insurance premiums which were eliminated in FY12.
- Protect and strengthen the Teacher Retirement System of Georgia, minimizing the employer contribution percentage paid on behalf of the employees.

### 4. MAINTAIN LOCAL CONTROL OF PUBLIC EDUCATION

*The PCSD Board of Education believes that as elected officials, we represent the communities that we serve. We believe it is essential that state legislation support the responsibility of local boards of education to govern local public schools given the diverse communities and needs throughout our state.*

- Protect contracted flexibility waivers that allow for innovation and efficiencies.
- Support the responsibility of the local boards to govern local public schools on matters concerning local millage rates, instructional delivery and resource decisions, and establishing school calendars.
- Provide more clarity to O.C.G.A. 48-5-33 regarding required notifications, to avoid confusion related to the millage rate versus tax revenue, changes in assessed value, and the responsibilities of the Board of Education.

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

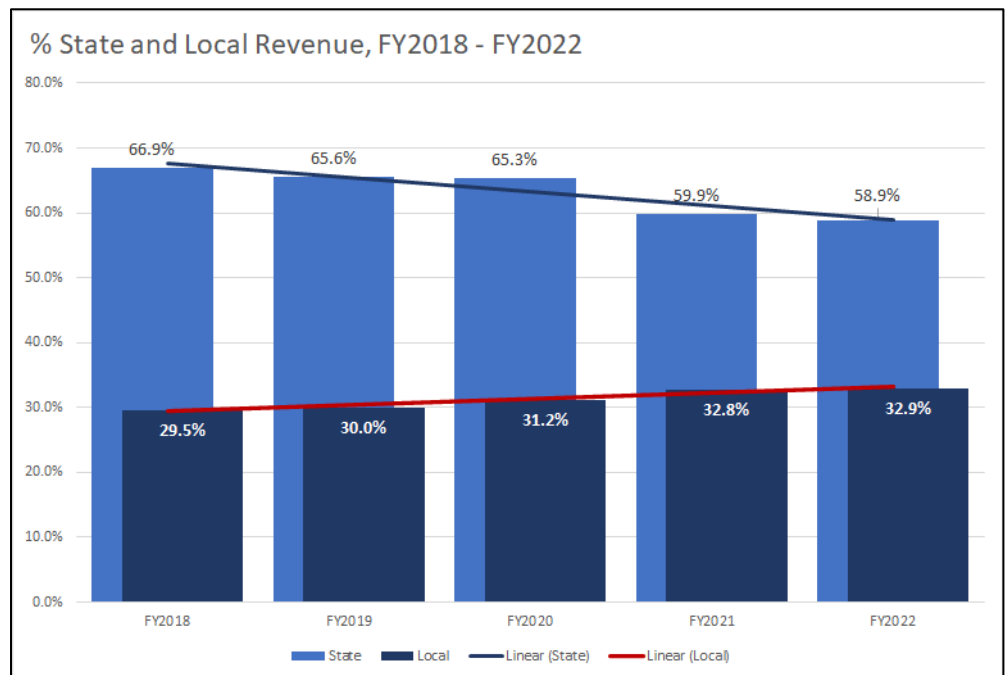
**Communication and Engagement.** The District routinely engages the community and relevant stakeholders to foster an understanding of the impact of enrollment growth, coupled with limited commercial and industrial development, on the school system (see above).

#### Overview:

Median household income (in 2021 dollars) for Paulding County and Georgia were \$80,234 and \$65,030, respectively.<sup>8</sup> Often cited as an indicator for wealth, as of October 2022, 42.6% of Paulding County students are eligible for free and reduced meals, compared to a statewide average of 59.3%.<sup>9</sup> Driven by lower housing costs and its proximity to metro Atlanta, Paulding County is a growing community. Population rose from 168,661 residents in 2020 to 178,421 in 2022, an increase of 5.8% compared to only 1.9% 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 59% of revenue coming from State sources (compared to a statewide average of 46%) 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 \$27.5 million in funding during FY2024.

For FY2022, the most current data available, local sources were only 32.9% of PCSD per pupil revenue, compared to a statewide average of 58.9%. While local revenue has risen (from 29.5% in FY2018), PCSD continues to lag well behind the statewide average.



<sup>8</sup> [www.census.gov/quickfacts/](http://www.census.gov/quickfacts/) on 6/5/23

<sup>9</sup> Georgia Department of Education October 2022

## Operating Factors

**Issue: Rising Cost of Human Capital.** With around 88% 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 to Address Factors:*

**Legislative Advocacy.** The District communicates legislative priorities each school (funding) year. FY2023 priorities included advocacy for the cost of human capital, including:

- Protect and strengthen Teacher Retirement System (TRS), minimizing the employer contribution percentage paid on behalf of the employees.
- Increase funding (salaries and benefits) for ALL employees including classified employees (bus drivers, paraprofessionals, nurses, social workers, etc.) to help address critical staffing needs.
- Reinstitute the state's contribution for non-essential employee health insurance premiums which were eliminated in FY12.
- Fund a minimum of one school nurse and School Resource Officer (SRO) per school.
- Increase funding for counselors, social workers, psychologists, and mental health programs.
- Establish and fund an annual categorical grant for Instructional Technologists, school-based technology specialists, technology infrastructure, equipment, and resources.

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

### **Overview:**

The Proposed Budget will begin with 3,713 General Fund budgeted positions, around 90% of all positions. Salaries, benefits and professional services account for almost 88% of the budget proposal, which is consistent with most school districts in Georgia. A continued priority for FY2024 is improving teacher retention and compensation, as teachers are the lifeblood of the District and have the most direct connection to student achievement. The proposed budget maintains a multi-year trend of increasing employee pay, a full "step" increase, and a tiered scale which is how the school system defines an employee's years of experience and compensates them accordingly.



## Revenues and Expenditures for all Funds

The following table provides a summary of beginning fund balance, budget forecasts for revenues and expenditures, and ending fund balance by Fund for the proposed budget.

Fund Category	Beginning Fund			Ending Fund
	Balance	Revenue	Expenditures	Balance
General	\$ 49,160,077	\$ 398,510,398	\$ 398,510,398	\$ 49,160,077
Special Revenue	5,413,934	37,161,431	36,139,695	\$ 6,435,670
School Nutrition	12,125,543	18,299,101	24,885,671	\$ 5,538,973
Capital Projects	108,063,644	27,564,656	88,367,648	\$ 47,260,652
Debt Service	3,322,400	13,779,818	13,779,818	\$ 3,322,400
<b>Total</b>	<b>\$ 178,085,598</b>	<b>\$ 495,315,404</b>	<b>\$ 561,683,230</b>	<b>\$ 111,717,772</b>

### Significant Changes

In the following table, General Fund salaries and benefit expenditures are anticipated to increase \$30.1 million from current year. This is due to multiple levels of salary raises in the proposed budget as well as an additional 35 in personnel to address enrollment growth of 464 students. General Fund revenue is also expected to increase due to changes in assessed property values for 2023 and an increase in QBE funding. QBE funding is expected to increase for the \$2,000 adjustment in the Teacher State Pay Scale as well as a Health Insurance adjustment of \$16.3 million.

The Proposed Budget reflects a decline of \$7.0 million in fund balance for School Nutrition. This decline is the result of a spending plan, designed to bring fund balance more in line with industry standards. In addition, to provide some relief to students who do not qualify for free-and-reduced meals, the School Nutrition program will keep meal prices at before pandemic costs. Fund balance will be used to help cover the additional cost. There was also a Board approved 5.0% raise in salaries for classified employees in FY2023, which will increase salaries and benefit expenditures. Fund balance will be used to help cover the additional cost.

The Proposed Budget reflects a decrease of \$80.6 million in Capital Projects fund balance. This anticipated decrease is the result of the bond issuance in FY2021 and nearing the end of SPLOST VI collections. The funds from both are now being used for the various capital projects that span multiple fiscal years.

The Proposed Budget reflects an increase of \$51.5 million in Capital Projects expenditures. This is primarily due to the construction of a new middle school and an addition to North Paulding High School totaling \$34.3 million and \$19.4 million respectively in FY2024. These construction projects will combat overcrowding due to exponential growth in the north part of the District. Other anticipated changes in expenditures are related to projects spanning multiple fiscal years. Revenue is anticipated to decrease \$15.2 million due to the end of two projects, reduction in SPLOST VI collections, and volatile interest rates.

## Historical and Budget Forecast for all Funds

The following tables provide a summary of historical revenues, expenditures and ending fund balance by Fund.

### Funds Summary of Revenue

Funds (Category)	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Current Year	FY2024 Approved	Variance	%
General	\$ 298,433,150	\$ 303,252,725	\$ 334,114,290	\$ 364,816,324	\$ 398,510,398	\$ 33,694,074	9.2%
Special Revenue	15,072,208	28,392,060	37,186,367	41,832,754	37,161,431	(4,671,323)	-11.2%
School Nutrition	12,904,321	14,834,890	24,410,667	19,112,122	17,377,011	(1,735,111)	-9.1%
Capital Projects	24,063,271	56,695,971	29,311,500	38,829,266	23,664,656	(15,164,611)	-39.1%
Debt Service	407	2,354	205	96	-	(96)	-100.0%
<b>Total</b>	<b>\$ 350,473,356</b>	<b>\$ 403,178,000</b>	<b>\$ 425,023,029</b>	<b>\$ 464,590,562</b>	<b>\$ 476,713,495</b>	<b>\$ 12,122,933</b>	<b>2.6%</b>

### Funds Summary of Expenditures

Funds (Category)	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Current Year	FY2024 Approved	Variance	%
General	\$ 291,297,412	\$ 288,586,356	\$ 311,981,086	\$ 355,824,065	\$ 394,610,398	\$ 38,786,333	10.9%
Special Revenue	14,703,316	27,349,854	36,022,875	40,866,928	36,139,695	(4,727,233)	-11.6%
School Nutrition	14,867,007	13,673,764	17,306,607	18,709,782	23,963,581	5,253,799	28.1%
Capital Projects	6,646,674	16,545,872	12,234,823	23,137,049	74,587,829	51,450,781	222.4%
Debt Service	8,216,956	8,204,206	9,525,653	13,831,283	13,779,818	(51,465)	-0.4%
<b>Total</b>	<b>\$ 335,731,366</b>	<b>\$ 354,360,053</b>	<b>\$ 387,071,044</b>	<b>\$ 452,369,106</b>	<b>\$ 543,081,321</b>	<b>\$ 90,712,215</b>	<b>20.1%</b>

### Summary of Ending Fund Balances

Funds (Category)	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Current Year	FY2024 Approved	Variance	%
General	\$ 51,317,864	\$ 64,301,433	\$ 58,074,403	\$ 49,160,077	\$ 49,160,077	\$ (0)	0.0%
Special Revenue	2,266,967	3,309,173	4,448,301	5,413,934	6,435,670	1,021,736	18.9%
School Nutrition	3,458,016	4,619,142	11,723,203	12,125,543	5,538,973	(6,586,570)	-54.3%
Capital Projects	20,406,612	52,356,811	88,295,932	108,063,644	47,260,652	(60,802,992)	-56.3%
Debt Service	1,644,751	3,325,599	3,322,304	3,322,400	3,322,400	-	0.0%
<b>Total</b>	<b>\$ 79,094,211</b>	<b>\$ 127,912,157</b>	<b>\$ 165,864,142</b>	<b>\$ 178,085,598</b>	<b>\$ 111,717,772</b>	<b>\$ (66,367,826)</b>	<b>-37.3%</b>

\* Includes Other Sources (Uses)



Paulding County School District  
Fiscal Year Budget

**2024**

The following tables provide a summary of budget forecasts for revenues, expenditures and ending fund balance by Fund.

**Summary of Revenue Budget Forecasts**

Funds (Category)	FY2024 Proposed	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast
General	\$ 398,510,398	\$ 401,414,710	\$ 423,072,457	\$ 444,332,205
Special Revenue	37,161,431	39,071,372	39,083,557	39,095,742
School Nutrition	17,377,011	19,070,760	19,642,883	20,232,170
Capital Projects	23,664,656	32,797,348	17,546,996	23,262,000
Debt Service	-	-	-	-
<b>Total</b>	<b>\$ 476,713,495</b>	<b>\$ 492,354,190</b>	<b>\$ 499,345,893</b>	<b>\$ 526,922,117</b>

**Summary of Expenditure Budget Forecasts**

Funds (Category)	FY2024 Proposed	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast
General	\$ 394,610,398	\$ 397,906,404	\$ 419,564,151	\$ 440,823,899
Special Revenue	36,139,695	39,071,372	39,083,557	39,095,742
School Nutrition	23,963,581	19,070,760	19,642,883	20,232,170
Capital Projects	74,587,829	34,659,820	22,899,272	21,271,604
Debt Service	13,779,818	13,784,346	14,110,872	14,073,986
<b>Total</b>	<b>\$ 543,081,321</b>	<b>\$ 504,492,702</b>	<b>\$ 515,300,736</b>	<b>\$ 535,497,402</b>

**Summary of Ending Fund Balance Forecasts**

Funds (Category)	FY2024 Proposed	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast
General	\$ 49,160,077	\$ 49,160,077	\$ 49,160,077	\$ 49,160,077
Special Revenue	6,435,670	6,435,670	6,435,670	6,435,670
School Nutrition	5,538,973	5,538,973	5,538,973	5,538,973
Capital Projects	47,260,652	35,122,140	19,167,298	10,592,013
Debt Service	3,322,400	3,322,400	3,322,400	3,322,400
<b>Total</b>	<b>\$ 111,717,772</b>	<b>\$ 99,579,260</b>	<b>\$ 83,624,418</b>	<b>\$ 75,049,133</b>

\* Includes Other Sources (Uses)

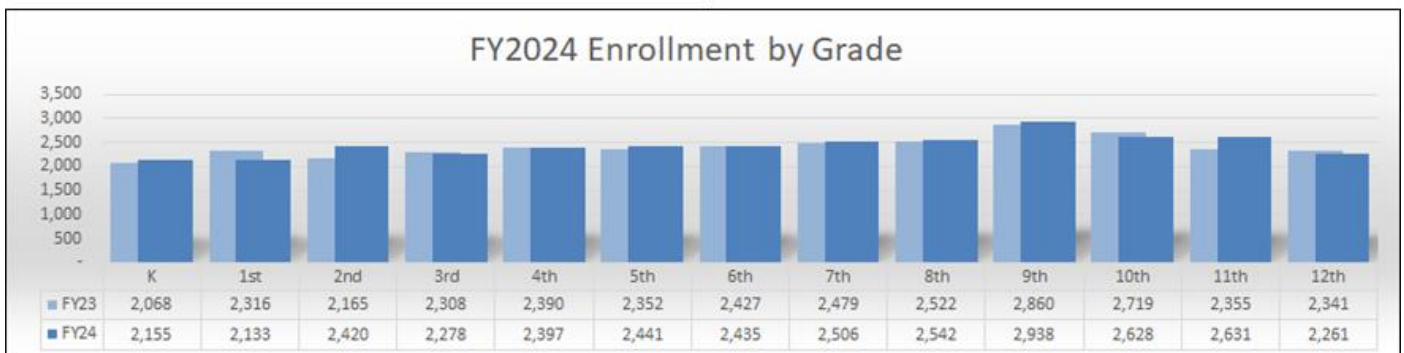
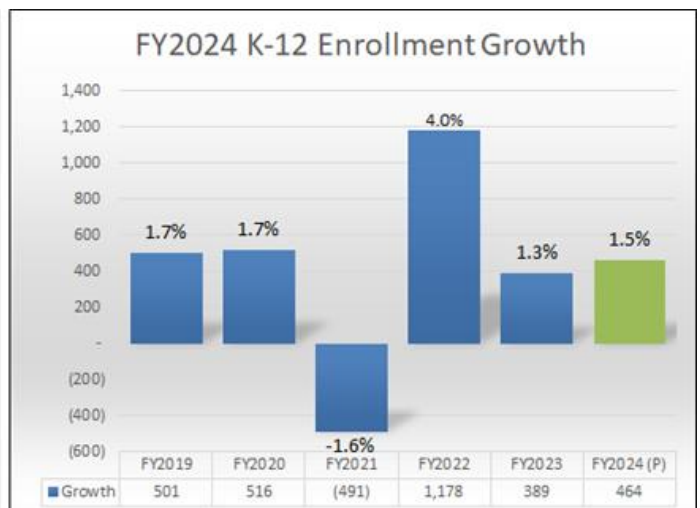
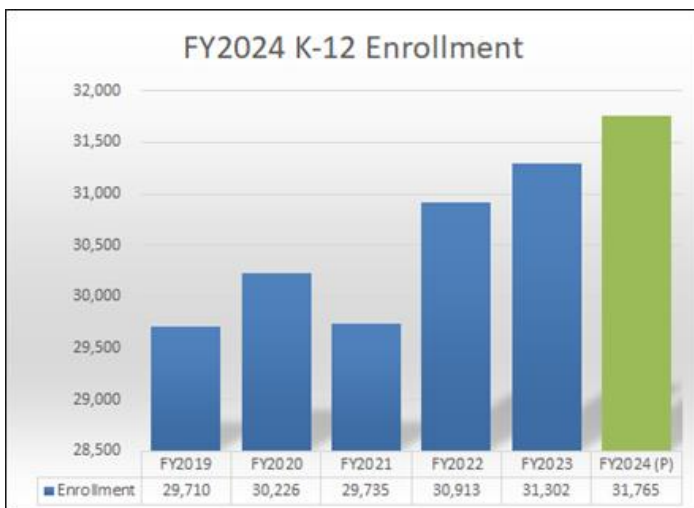
\*Includes Other Sources (Uses) refers to Transfers-Ins/Outs, which is shown in detail in the financial section.

## Executive Summary: Informational

### Student Enrollment Trends and Forecast

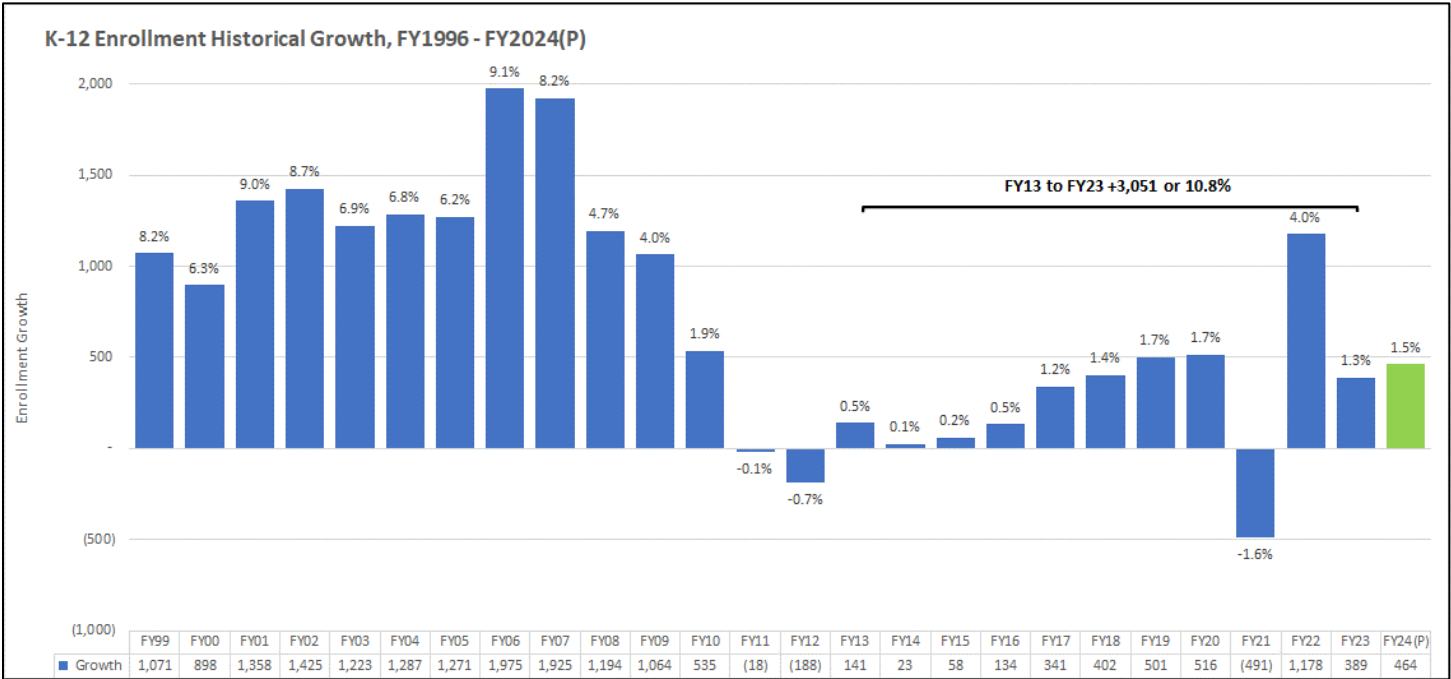
The District is projected to educate 31,765 students in the Proposed Budget year (school year 2023-2024), an increase of 464 students or 1.5%. Due to changes in educational environments from COVID-19, the District Plans to educate 447 students in a digital learning environment and 31,318 face-to-face.

- Elementary School Growth: 13,823 Students an Increase of 224 or 1.6%
- Middle School Growth: 7,482 Students an Increase of 54 or 0.7%
- High School Growth: 10,459 Students an Increase of 185 or 1.8%



Historical Enrollment Growth

For the 10 years ending FY2023, the District had an annual growth rate of 1.0%. FY2013 to FY2023 enrollment increased 3,051 or 10.8% even with an anomaly in FY2021 because of the COVID-19 pandemic. 2022 enrollment grew 4.0%, the largest growth rate in a decade. 2024 is projected to grow 464 or 1.5% with both digital learning and face-to-face instruction.



Student Enrollment for Eight Years

See the following *FY2024 Projection Summary Report*, which includes the following:

- Three years of enrollment history
- Current year enrollment
- Proposed Budget year enrollment projection
- Three years of enrollment forecasts

# Paulding County School District Fiscal Year Budget

2024

## FY2024 Projection Summary Report

### Elementary Schools

	2019	2020	2021	2022
34 Abney Elementary	1,251	1,320	1,239	1,195
20 Allgood Elementary	879	899	814	872
23 Baggett Elementary	632	616	603	606
31 Burnt Hickory Elementary	1,001	1,050	1,026	1,082
2 Dallas Elementary*	446	444	431	485
26 Dugan Elementary	674	668	611	615
3 Hiram Elementary	809	808	737	743
33 Hutchens Elementary	670	666	637	649
5 McGarity Elementary	567	617	579	601
18 Nebo Elementary	633	632	598	614
6 New GA Elementary*	305	332	347	391
15 Northside Elementary	497	572	580	633
16 Panter Elementary	528	533	506	519
25 Poole Elementary	436	450	420	448
32 Ragsdale Elementary	558	556	545	605
19 Roberts Elementary	659	644	576	635
24 Russom Elementary	876	868	844	940
14 Shelton Elementary	1,202	1,205	1,200	1,383
8 Union Elementary*	492	498	455	471
<b>All Total Elementary</b>	<b>13,115</b>	<b>13,378</b>	<b>12,748</b>	<b>13,487</b>

### Middle Schools

	2019	2020	2021	2022
27 Austin Middle	894	856	802	783
17 Dobbins Middle	643	666	607	611
9 East Paulding Middle	964	901	887	882
10 Herschel Jones Middle	778	812	818	804
22 Moses Middle	725	774	773	878
29 McClure Middle	1,368	1,424	1,472	1,511
36 Ritch Middle	624	640	697	700
35 Scoggins Middle	741	728	745	743
11 South Paulding Middle	463	481	472	473
<b>All Total Middle School</b>	<b>7,200</b>	<b>7,282</b>	<b>7,273</b>	<b>7,385</b>

### High Schools

Note: Includes AltEd

	2019	2020	2021	2022
12 East Paulding High	1,743	1,783	1,766	1,893
21 Hiram High	1,517	1,473	1,452	1,458
30 North Paulding High	2,434	2,570	2,698	2,836
13 Paulding County High	1,827	1,898	1,906	1,932
28 South Paulding High	1,874	1,842	1,892	1,922
<b>All Total High School</b>	<b>9,395</b>	<b>9,566</b>	<b>9,714</b>	<b>10,041</b>

### Total Enrollment

	2019	2020	2021	2022
<b>Total</b>	<b>29,710</b>	<b>30,226</b>	<b>29,735</b>	<b>30,913</b>

FY24 Title 1 Schools

Current Year				FY2023 Projection			Three-Year Forecast		
2022-2023				2023-2024					
Rank	2023	Var	% Var	2024	Growth	% Var	2025	2026	2027
2	1,247	52	4.4%	1,261	14	1.2%	1,276	1,291	1,306
5	809	(63)	-7.2%	764	(45)	-5.6%	721	680	642
12	586	(20)	-3.3%	580	(6)	-1.1%	574	568	562
3	1,039	(43)	-4.0%	1,016	(23)	-2.2%	994	972	951
16	497	12	2.5%	520	23	4.7%	545	571	598
9	647	32	5.2%	684	37	5.7%	723	765	809
6	794	51	6.9%	851	57	7.2%	912	977	1,047
10	633	(16)	-2.5%	632	(1)	-0.1%	631	631	630
12	586	(15)	-2.5%	581	(5)	-0.8%	576	572	567
7	699	85	13.8%	871	172	24.6%	1,085	1,351	1,683
19	423	32	8.2%	383	(40)	-9.4%	347	315	285
11	627	(6)	-0.9%	631	4	0.6%	634	638	642
15	508	(11)	-2.1%	502	(6)	-1.1%	496	491	485
17	464	16	3.6%	473	9	1.8%	481	490	499
14	582	(23)	-3.8%	590	8	1.4%	599	607	616
8	657	22	3.5%	688	31	4.7%	721	755	791
4	921	(19)	-2.0%	922	1	0.2%	924	925	927
1	1,417	34	2.5%	1,474	57	4.0%	1,534	1,595	1,660
18	463	(8)	-1.7%	399	(64)	-13.7%	344	297	256
19	13,599	112	0.8%	13,823	224	1.6%	14,117	14,490	14,953

2022-2023				2023-2024					
Rank	2023	Var	% Var	2024	Growth	% Var	2025	2026	2027
5	792	9	1.1%	817	25	3.2%	843	870	898
8	532	(79)	-12.9%	502	(30)	-5.7%	473	446	420
3	858	(24)	-2.7%	855	(3)	-0.4%	851	848	845
4	807	3	0.4%	821	14	1.7%	835	849	864
2	907	29	3.3%	933	26	2.8%	959	986	1,014
1	1,536	25	1.7%	1,539	3	0.2%	1,542	1,545	1,548
7	755	55	7.9%	752	(3)	-0.4%	748	745	742
6	760	17	2.3%	767	7	0.9%	774	781	788
9	481	8	1.7%	498	17	3.6%	516	534	553
9	7,428	43	0.6%	7,482	54	0.7%	7,541	7,604	7,671

2022-2023				2023-2024					
Rank	2023	Var	% Var	2024	Growth	% Var	2025	2026	2027
4	1,905	12	0.6%	1,985	81	4.2%	2,069	2,157	2,249
5	1,468	10	0.7%	1,477	9	0.6%	1,486	1,495	1,504
1	2,986	150	5.3%	3,054	68	2.3%	3,124	3,195	3,267
2	2,005	73	3.8%	2,068	63	3.1%	2,133	2,200	2,269
3	1,911	(11)	-0.6%	1,875	(36)	-1.9%	1,840	1,806	1,772
5	10,275	234	2.3%	10,459	185	1.8%	10,652	10,852	11,060

### 2023-2024

	2023	Var	% Var	2024	Growth	% Var	2025	2026	2027
<b>Total</b>	<b>31,302</b>	<b>389</b>	<b>1.3%</b>	<b>31,765</b>	<b>464</b>	<b>1.5%</b>	<b>32,310</b>	<b>32,946</b>	<b>33,684</b>

## Tax Base and Millage Rate Trends

The budget assumes a 17.675 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 chart to the right shows comparative data for 2022, the most current data available.

### M&O Millage Rate History

The last material change to the M&O Millage Rate occurred in 2007, an increase of 2.500 mills.

Lowered Six Times in Last 20 Years:

- 2023 -0.075
- 2022 -1.000
- 2019 -0.129
- 2013 -0.030
- 2003 -0.881
- 2002 -1.610

Raised once in Last 20 Years:

- 2007 +2.500

Millage Rate Reduction Considerations:

- ✓ Perpetual Loss of Revenue
- ✓ Loss will Compound as Digest Grows
- ✓ Impact on Equalization Grant
- ✓ Low Wealth School District
- ✓ Net Digest per Pupil Not Back to Pre-Recession Levels (Inflation Adjusted)

Rank	Millage Rate		Levy	Revenue
	2022 M&O Millage Rate	% Variance to PCSD	FY2022 Levy per Student	FY2022 Local Revenue per Student
1	Muscogee 23.321	Muscogee 5.571	Cobb \$6,265	Richmond \$14,040
2	Douglas 19.500	Douglas 1.750	Bartow \$5,311	Bartow \$12,989
3	Cobb 18.900	Cobb 1.150	Cherokee \$5,289	Avg >10k \$12,960
4	Avg Comp 18.344	Avg Comp 0.594	Coweta \$5,214	Muscogee \$12,718
5	Avg >10k 18.042	Avg >10k 0.292	Avg Comp \$5,193	Cobb \$12,693
6	Paulding 17.750	Paulding 0.000	Avg >10k \$5,113	Avg Comp \$12,663
7	Richmond 17.650	Richmond -0.100	Douglas \$4,493	Douglas \$12,583
8	Carroll 17.500	Carroll -0.250	Muscogee \$4,306	Carroll \$12,444
9	Bartow 17.430	Bartow -0.320	Paulding \$3,844	Coweta \$12,176
10	Cherokee 16.450	Cherokee -1.300	Richmond \$3,612	Paulding \$11,699
11	Coweta 16.000	Coweta -1.750	Carroll \$3,159	Cherokee \$11,660

### Bond Millage

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

### 2023 Millage Rate Highlights:

- An M&O millage rate of 17.675 was utilized in the FY2024 Budget.
- Bond millage rate of 0.000 will be maintained in the FY2024 Budget, with bond principal and interest paid through E-SPLOST. A bond millage of approximately 1.700 would be required to meet FY2024 debt service.
- Net M&O Digest is projected to increase \$1.4 billion or 20.1% to \$8.1 billion.

Paulding County School District  
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- Changes in assessed property values (reassessment) will increase 2023 property taxes by an average 20.2%.
- Other changes to the digest will decrease 2023 property taxes by -0.7%, compared to -0.9% in 2022.
- Net Taxes or levy will increase 19.5%.

Current Tax Digest and Five-Year History of Assessed Value and Taxes Levied

Below is a five-year history (2018-2022) and 2023 or FY2024, the Proposed Budget year, of assessed value of taxable property, tax rates, and taxes levied. In addition, the information below provides an analysis of the millage rate's effect on the average taxpayer for the same period.

<b>Paulding County Board of Education</b> <b>CURRENT 2023 TAX DIGEST AND FIVE YEAR HISTORY OF LEVY</b>						
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 27, 2023 at 5:30 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	2018	2019	2020	2021	2022	2023
Real & Personal Ad Valorem	\$ 4,695,351,018	\$ 5,197,039,026	\$ 5,676,816,294	\$ 6,308,413,844	\$ 8,016,129,739	\$ 9,699,155,792
Motor Vehicle Ad Valorem	84,458,480	69,422,580	31,621,130	50,251,310	47,147,590	45,834,700
Mobile Home Ad Valorem	1,646,786	1,644,067	1,632,921	1,534,173	1,591,706	1,729,204
Timber Ad Valorem (100%)	501,435	208,158	5,360	225,181	574,328	824,622
Heavy Duty Equipment	133,553	49,891	163,857	86,134	144,573	177,148
<b>Gross Digest</b>	<b>4,782,091,272</b>	<b>5,268,363,722</b>	<b>5,710,239,562</b>	<b>6,360,510,642</b>	<b>8,065,587,936</b>	<b>9,747,721,466</b>
Less M&O Exemptions	(698,086,901)	(797,100,194)	(891,271,119)	(995,663,606)	(1,286,131,802)	(1,608,831,149)
<b>Net Digest</b>	<b>4,084,004,371</b>	<b>4,471,263,528</b>	<b>4,818,968,443</b>	<b>5,364,847,036</b>	<b>6,779,456,134</b>	<b>8,138,890,317</b>
Gross M&O Millage Rate	18.879%	18.750%	18.750%	18.750%	17.750%	17.675%
Less Millage Rate Rollbacks						
<b>Net M&amp;O Millage Rate</b>	<b>18.879%</b>	<b>18.750%</b>	<b>18.750%</b>	<b>18.750%</b>	<b>17.750%</b>	<b>17.675%</b>
<b>Net Taxes Levied</b>	<b>\$ 77,101,919</b>	<b>\$ 83,836,191</b>	<b>\$ 90,355,658</b>	<b>\$ 100,590,882</b>	<b>\$ 120,335,346</b>	<b>\$ 143,854,886</b>
Net Taxes \$ Increase	\$ 6,219,145	\$ 6,734,273	\$ 6,519,467	\$ 10,235,224	\$ 19,744,464	\$ 23,519,540
Net Taxes % Increase	8.8%	8.7%	7.8%	11.3%	19.6%	19.5%
Note: M&O is Maintenance and Operations. 2023 Net Taxes Levied reflects 17.675, pending Paulding County Board of Education adoption of 2023 Millage Rate. Does not reflect 2023 Property Tax Relief Grant from House Bill 18, signed into law on March 13, 2023.						
<b>Impact on Taxpayer</b>						
Homestead Exemption	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)
Market Value	\$ 201,232	\$ 218,808	\$ 235,823	\$ 262,536	\$ 314,068	\$ 375,453
40% Market Value, less Exemption	\$ 78,493	\$ 85,523	\$ 92,329	\$ 103,015	\$ 123,627	\$ 148,181
M&O Millage Rate	18.879%	18.750%	18.750%	18.750%	17.750%	17.675%
Ad Valorem Taxes	\$ 1,482	\$ 1,604	\$ 1,731	\$ 1,932	\$ 2,194	\$ 2,619
<b>Increase</b>	<b>\$ 32</b>	<b>\$ 122</b>	<b>\$ 128</b>	<b>\$ 200</b>	<b>\$ 263</b>	<b>\$ 425</b>
<b>% Increase</b>	<b>2.2%</b>	<b>8.2%</b>	<b>8.0%</b>	<b>11.6%</b>	<b>13.6%</b>	<b>19.4%</b>
<b>Tax Rates and Collections</b>						
M&O Millage Rate	18.879%	18.750%	18.750%	18.750%	17.750%	17.675%
Taxes Levied	\$ 77,101,919	\$ 83,836,191	\$ 90,355,658	\$ 100,590,882	\$ 120,335,346	\$ 143,854,886
Collections	\$ 64,551,710	\$ 70,766,355	\$ 83,705,069	\$ 91,124,750	\$ 100,868,919	\$ 122,397,374
<b>% Collections vs Levy</b>	<b>83.7%</b>	<b>84.4%</b>	<b>92.6%</b>	<b>90.6%</b>	<b>83.8%</b>	<b>85.1%</b>
Collections Less 2.5% Fee*	\$ 62,937,917	\$ 68,997,196	\$ 81,612,443	\$ 88,846,631	\$ 98,347,196	\$ 119,839,269
* Reflects the Collection Fee charged by the Tax Commissioner of Paulding County (fee changed to 2.09% for 2023 or FY2024).						



## Proposed Budget Personnel Changes

The Proposed Budget contemplates the addition of 35 positions to support student-to-teacher ratios, school-based allotment assumptions, in addition to administrative, clerical and operational demands. Below is a list of allotment changes contained in the FY2024 Budget.

	FY2024 Changes (Original Budget)														
	General Fund					Grants					SNP		Total		
	Original GenEd	+/-	Original ESEP	+/-	Total	Original ESEP	+/-	Original Other	+/-	Total	Original SNP	+/-	Original	+/-	Grand Total
School Based Allotments:															
Elementary Schools	1,157	17	262	14	1,450	48	(9)	50	(21)	68	112	-	1,629	1	1,630
Middle Schools	502	2	155	5	664	5	(4)	18	7	26	59	-	739	10	749
High Schools	577	15	160	13	765	7	(3)	10	-	14	56	-	810	25	835
Total School Based Allotments	2,236	33	577	32	2,878	60	(16)	78	(14)	108	227	-	3,178	35	3,213
Other Direct Instruction & Support															
School Leadership Division	24	5	-	-	29	-	-	3	(3)	-	-	-	27	2	29
Teachng & Learning Division	36	1	-	-	37	-	-	-	-	-	-	-	36	1	37
Student Services	-	-	83	15	98	4	1	-	-	5	-	-	87	16	103
New Hope Education Center	29	(5)	1	-	25	1	(2)	53	(19)	33	-	-	83	(26)	57
Total (83%)	2,325	34	661	47	3,067	65	(17)	134	(36)	146	227	-	3,412	28	3,439
School Leadership Division	13	-	-	-	13	-	-	2	-	-	-	-	15	-	15
Safety & Security	2	2	-	-	4	-	-	-	-	-	-	-	2	2	4
Nursing	3	-	-	-	3	-	-	2	(2)	-	-	-	5	(2)	3
Central Registration	7	-	-	-	7	-	-	-	-	-	-	-	7	-	7
Transportation	412	-	-	-	412	-	-	-	-	-	-	-	412	-	412
Maintenance	40	-	-	-	40	-	-	-	-	2	2	-	42	-	42
Custodial Services	5	-	-	-	5	-	-	-	-	-	-	-	5	-	5
SNP	-	-	-	-	-	-	-	-	-	12	12	1	12	1	13
Teaching & Learning Division	3	-	-	-	3	-	-	-	-	-	-	-	3	-	3
Curriculum	17	1	-	-	18	-	-	10	-	-	-	-	27	1	28
School Improvement	6	1	-	-	7	-	-	19	(3)	-	-	-	25	(2)	23
Student Services (FC 94)	-	-	17	6	23	11	(8)	-	-	-	-	-	28	(2)	26
Technology Division	47	5	-	-	52	-	-	-	-	-	-	-	47	5	52
Business Services Division	22	-	-	-	22	-	-	0	-	-	-	-	22	-	22
Human Resources Division	10	1	-	-	11	-	-	-	-	-	-	-	10	1	11
Superintendent's Office	16	3	-	-	19	-	-	-	-	-	-	-	16	3	19
Board and PEF	7	-	-	-	7	-	-	-	-	-	-	-	7	-	7
Grand Total	2,934	47	678	53	3,713	76	(25)	167	(41)	159.5	241	1	4,097	35	4,132

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



## Changes in Debt

As of June 30, 2023, the District has \$92.3 million in outstanding bonds. This amount of debt, applicable to debt limits, is well below the legal debt margin. Debt service for FY2024 includes:

Principal	\$ 10,940,000
Interest	2,835,012
Annual Fees*	4,806
<b>Total Debt Service</b>	<b>\$ 13,779,818</b>

\* \$4,806 has been budgeted for the annual agent fees and dissemination services.

## Benchmark Data

### Per-Pupil Revenue

Below is per-pupil revenue data for the District, comparable districts and the statewide average, based on the most current data available (FY2022). District highlights include:

- Although the 11<sup>th</sup> largest district by enrollment, PCSD ranks 162 out of all 180 statewide districts in total per-pupil revenue
- PCSD ranks 105 in local per-pupil revenue

School District	FTE	Rank	FTE %	Local Revenue per		State Revenue per		Federal Revenue per FTE		Total Revenue per	
				FTE	%	FTE	%		%	FTE	Total %
Paulding County	31,247	11	1.8%	\$ 3,846	1.3%	\$ 6,886	2.0%	\$ 967	1.0%	\$ 11,699	1.6%
Allocation				32.9%		58.9%		8.3%		100.0%	
Savannah-Chatham County	34,641	10	2.0%	\$ 8,825	3.3%	\$ 4,641	1.5%	\$ 3,177	3.5%	\$ 16,643	2.5%
Muscogee County	29,390	13	1.7%	\$ 4,358	1.4%	\$ 6,278	1.8%	\$ 2,082	2.0%	\$ 12,718	1.6%
Richmond County	28,404	14	1.7%	\$ 4,131	1.3%	\$ 6,534	1.8%	\$ 3,374	15.5%	\$ 14,040	1.8%
Houston County	29,531	12	1.7%	\$ 3,531	1.1%	\$ 7,805	2.2%	\$ 1,436	6.9%	\$ 12,772	1.7%
Douglas County	26,267	17	1.5%	\$ 4,200	1.2%	\$ 6,420	1.6%	\$ 1,964	8.3%	\$ 12,583	1.5%
Bartow County	13,359	26	0.8%	\$ 5,513	0.8%	\$ 5,881	0.7%	\$ 1,595	3.4%	\$ 12,989	0.8%
Carroll County	14,894	23	0.9%	\$ 3,454	0.6%	\$ 7,175	1.0%	\$ 1,815	4.4%	\$ 12,444	0.8%
Average	25,212	-	1.5%	\$ 4,859	1.4%	\$ 6,390	1.5%	\$ 2,206	9.0%	\$ 13,455	1.5%
Variance to PCSD				\$ 1,013		\$ (495)		\$ 1,239		\$ 1,756	
% Variance to PCSD				26.3%		-7.2%		128.0%		15.0%	
<b>State Totals</b>	<b>1,690,276</b>	<b>-</b>	<b>100.0%</b>	<b>\$ 5,405</b>		<b>\$ 6,221</b>		<b>\$ 1,851</b>		<b>\$ 13,477</b>	
Allocation				40.1%		46.2%		13.7%		100.0%	
Variance to PCSD				\$ 1,559		\$ (664)		\$ 883		\$ 1,778	
% Variance to PCSD				40.5%		-9.6%		91.3%		15.2%	

## Per-Pupil Expenditures

Below is per-pupil expenditure data for the District, comparable districts and the statewide average, based on the most current data available (FY2022).  
District highlights include:

- Although the 11<sup>th</sup> largest district by enrollment, PCSD ranks 162 out of all 180 statewide districts in per-pupil expenditures
- Ranks 136<sup>th</sup> in per-pupil expenditures for Instruction, reflecting a commitment to spending available resources in the function of Instruction

School District	FTE	Instruction per FTE	%	Pupil Services per FTE	%	Improvement & Media per FTE	%	General, Business, Central per FTE	%	School Admin per FTE	%	Transportation per FTE	%	Maintenance per FTE	%	Total per FTE
Paulding County	31,247	\$ 7,467	68.1%	\$ 479	4.4%	\$ 750	6.8%	\$ 310	2.8%	\$ 668	6.1%	\$ 643	5.9%	\$ 646	5.9%	\$ 10,962
Savannah-Chatham County	34,641	\$ 8,904	61.4%	\$ 944	6.5%	\$ 694	4.8%	\$ 609	4.2%	\$ 944	6.5%	\$ 862	5.9%	\$ 1,547	10.7%	\$ 14,504
Muscogee County	29,390	\$ 7,528	63.1%	\$ 610	5.1%	\$ 721	6.0%	\$ 790	6.6%	\$ 738	6.2%	\$ 567	4.7%	\$ 982	8.2%	\$ 11,935
Richmond County	28,404	\$ 8,200	61.1%	\$ 587	4.4%	\$ 882	6.6%	\$ 923	6.9%	\$ 1,014	7.6%	\$ 570	4.2%	\$ 1,238	9.2%	\$ 13,415
Houston County	29,531	\$ 8,312	68.6%	\$ 623	5.1%	\$ 509	4.2%	\$ 460	3.8%	\$ 824	6.8%	\$ 510	4.2%	\$ 882	7.3%	\$ 12,120
Douglas County	26,267	\$ 7,890	67.3%	\$ 395	3.4%	\$ 644	5.5%	\$ 544	4.6%	\$ 840	7.2%	\$ 579	4.9%	\$ 839	7.2%	\$ 11,731
Bartow County	13,359	\$ 8,302	69.6%	\$ 514	4.3%	\$ 461	3.9%	\$ 363	3.0%	\$ 813	6.8%	\$ 619	5.2%	\$ 849	7.1%	\$ 11,922
Carroll County	14,894	\$ 7,752	64.3%	\$ 499	4.1%	\$ 562	4.7%	\$ 339	2.8%	\$ 813	6.7%	\$ 918	7.6%	\$ 1,178	9.8%	\$ 12,061
Average	25,212	\$ 8,127	64.9%	\$ 596	4.8%	\$ 639	5.1%	\$ 576	4.6%	\$ 855	6.8%	\$ 661	5.3%	\$ 1,073	8.6%	\$ 12,527
Variance to PCSD		\$ 659	-3.2%	\$ 117	0.4%	\$ (111)	-1.7%	\$ 266	1.8%	\$ 187	0.7%	\$ 18	-0.6%	\$ 428	2.7%	\$ 1,564
% Variance to PCSD		8.8%		24.4%		-14.8%		85.8%		28.0%		2.8%		66.3%		14.3%
<b>State Totals</b>	<b>1,690,276</b>	<b>\$ 8,096</b>		<b>\$ 638</b>		<b>\$ 684</b>		<b>\$ 649</b>		<b>\$ 804</b>		<b>\$ 675</b>		<b>\$ 1,024</b>		<b>\$ 12,570</b>
Allocation		64.4%		5.1%		5.4%		5.2%		6.4%		5.4%		8.1%		100.0%
Variance to PCSD		\$ 629		\$ 159		\$ (66)		\$ 340		\$ 136		\$ 33		\$ 378		\$ 1,608
% Variance to PCSD		8.4%		33.2%		-8.9%		109.6%		20.4%		5.1%		58.6%		14.7%

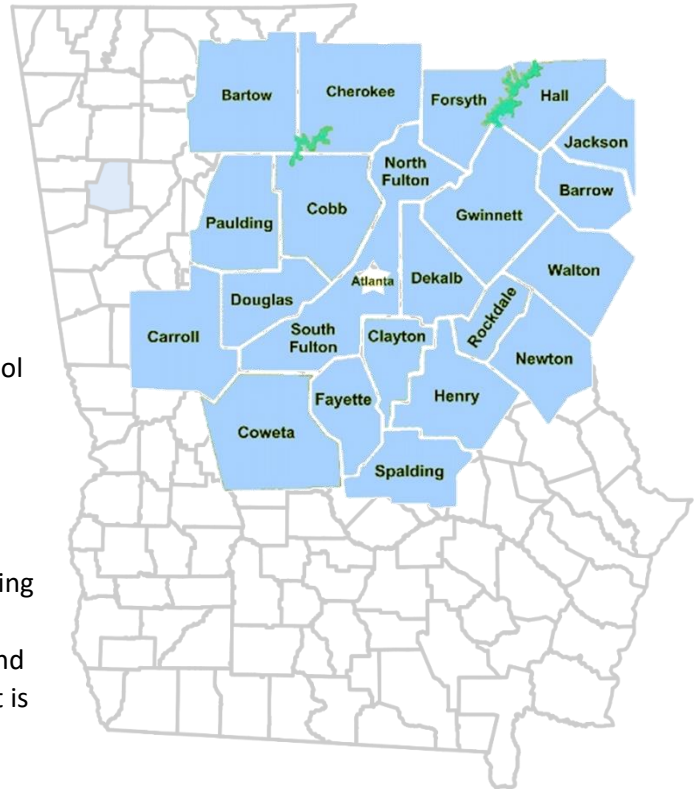
## Organizational Section



## About Paulding County School District

Paulding County School District (“PCSD” or “District”) was established under the laws of the State of Georgia and operates under the guidance of a Board of Education (“BOE” or “Board”) elected by the voters and a Superintendent appointed by the Board. The school district is organized as a separate legal entity and has the power to request the levy of taxes and issue bonds. Its budget is not subject to approval by any other entity. Accordingly, the school district is a primary government and consists of all the organizations that compose its legal entity.

The District provides public education for Pre-K (Special Education) and Kindergarten through 12<sup>th</sup> grade students in Paulding County, Georgia. Paulding County is located in the northwestern part of the State of Georgia. It is a suburban Atlanta county and a part of the metropolitan Atlanta. The county seat is Dallas.



## Fast Facts, Enrollment, and Campuses

### Paulding County School District *Fast Facts!*



#### Number of Schools

19	Elementary Schools (K-5), ESEP Pre-k available in some schools
9	Middle Schools (6-8)
5	High Schools (9-12), including Paulding College & Career Academy
<b>33</b>	<b>Schools plus the New Hope Education Center</b>

K-12 Enrollment <sup>2</sup>	Gender <sup>3</sup>		Free/Reduced Meals <sup>2</sup>
31,302	51% M	49% F	42.6% Eligible

Racial Diversity <sup>3</sup>					Employees <sup>1</sup>		
White	Black	Ethnic Hispanic	Multi-ethnic	Other	3,598	3,618	3,793
50%	30%	12%	6%	2%	FY2020	FY2021	FY2022

Financial <sup>1</sup>				Financial Efficiency Rating <sup>4</sup>		
General Fund Budget (millions)	GF per Pupil	M&O Millage	Bond Millage	4.0	4.0	4.0
\$352.6	\$11,264	17.750	0.000	FY2017	FY2018	FY2019

### PCSD is the 11th Largest School District in the State of Georgia<sup>2</sup>

<sup>1</sup> FY2023 Quarterly Financial Report, YTD March 2023

<sup>2</sup> FY2023 Enrollment (October 2022) & FY2023 FRL (October 2022), GaDOE (K-12)

<sup>3</sup> FY2023 (October 2022), GaDOE (PK-12)

<sup>4</sup> FY2016-18 GOSA Financial Efficiency Star Rating (Most Recent Rating)



Paulding County School District  
Fiscal Year Budget

2024

Schools and Enrollment Projections

Elementary Schools

		2022-2023				2023-2024		
		Rank	2023	Var	% Var	2024	Growth	% Var
34 Abney Elementary	NE	2	1,247	52	4.4%	1,261	14	1.2%
20 Allgood Elementary	SW	5	809	(63)	-7.2%	764	(45)	-5.6%
23 Baggett Elementary	SE	12	586	(20)	-3.3%	580	(6)	-1.1%
31 Burnt Hickory Elementary	NE	3	1,039	(43)	-4.0%	1,016	(23)	-2.2%
2 Dallas Elementary*	NW	16	497	12	2.5%	520	23	4.7%
26 Dugan Elementary	SE	9	647	32	5.2%	684	37	5.7%
3 Hiram Elementary	SE	6	794	51	6.9%	851	57	7.2%
33 Hutchens Elementary	SE	10	633	(16)	-2.5%	632	(1)	-0.1%
5 McGarity Elementary	NE	12	586	(15)	-2.5%	581	(5)	-0.8%
18 Nebo Elementary	SE	7	699	85	13.8%	871	172	24.6%
6 New GA Elementary*	SW	19	423	32	8.2%	383	(40)	-9.4%
15 Northside Elementary	NW	11	627	(6)	-0.9%	631	4	0.6%
16 Panter Elementary	SE	15	508	(11)	-2.1%	502	(6)	-1.1%
25 Poole Elementary	NW	17	464	16	3.6%	473	9	1.8%
32 Ragsdale Elementary	SW	14	582	(23)	-3.8%	590	8	1.4%
19 Roberts Elementary	NE	8	657	22	3.5%	688	31	4.7%
24 Russom Elementary	NE	4	921	(19)	-2.0%	922	1	0.2%
14 Shelton Elementary	NE	1	1,417	34	2.5%	1,474	57	4.0%
8 Union Elementary*	SW	18	463	(8)	-1.7%	399	(64)	-13.7%
All Total Elementary		19	13,599	112	0.8%	13,823	224	1.6%

Middle Schools

		2022-2023				2023-2024		
		Rank	2023	Var	% Var	2024	Growth	% Var
27 Austin Middle	SE	5	792	9	1.1%	817	25	3.2%
17 Dobbins Middle	SE	8	532	(79)	-12.9%	502	(30)	-5.7%
9 East Paulding Middle	NE	3	858	(24)	-2.7%	855	(3)	-0.4%
10 Herschel Jones Middle	NW	4	807	3	0.4%	821	14	1.7%
22 Moses Middle	NE	2	907	29	3.3%	933	26	2.8%
29 McClure Middle	NE	1	1,536	25	1.7%	1,539	3	0.2%
36 Ritch Middle	NE	7	755	55	7.9%	752	(3)	-0.4%
35 Scoggins Middle	SW	6	760	17	2.3%	767	7	0.9%
11 South Paulding Middle	SE	9	481	8	1.7%	498	17	3.6%
All Total Middle School		9	7,428	43	0.6%	7,482	54	0.7%

High Schools

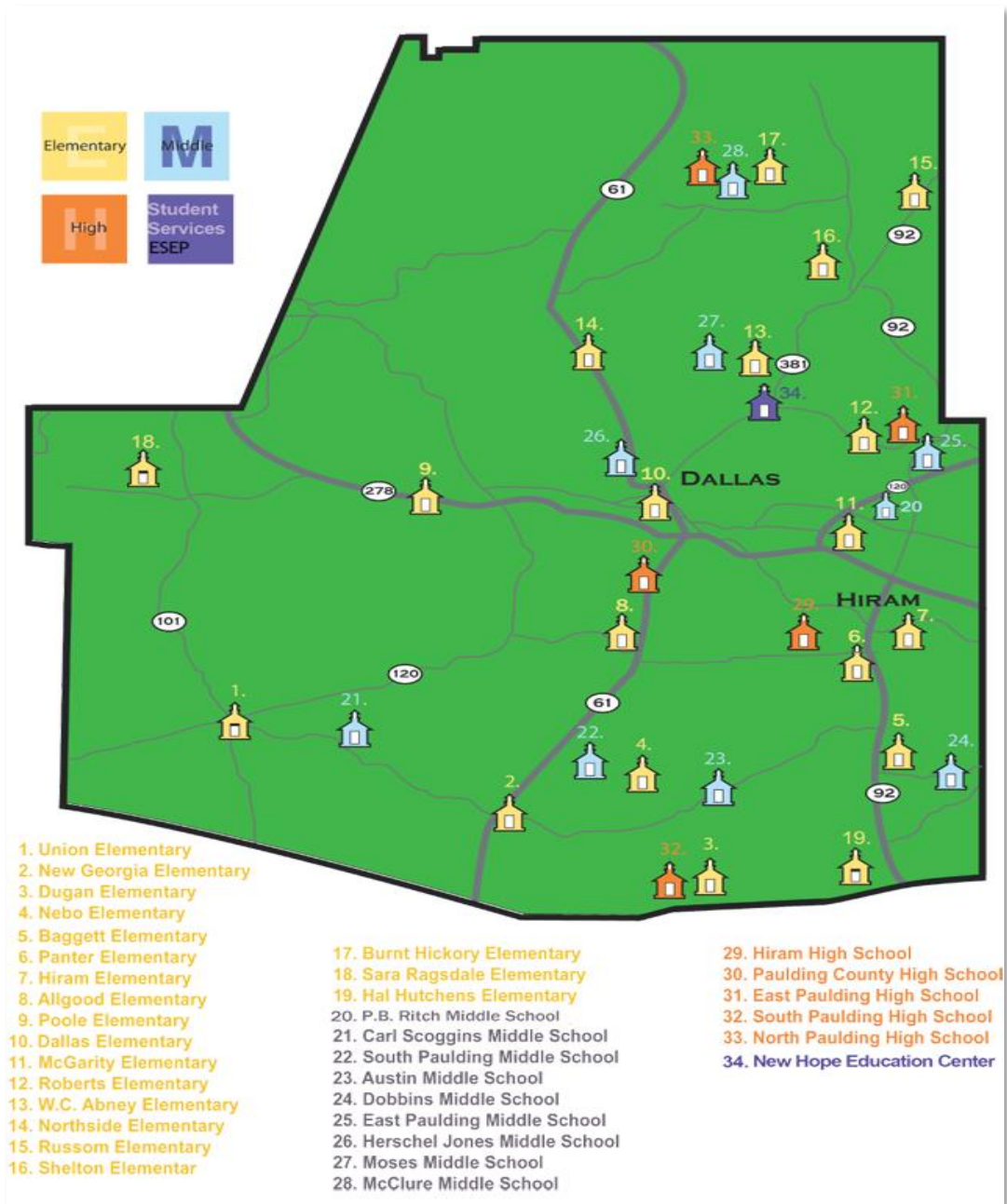
Note: Includes AltEd

		2022-2023				2023-2024		
		Rank	2023	Var	% Var	2024	Growth	% Var
12 East Paulding High	NE	4	1,905	12	0.6%	1,985	81	4.2%
21 Hiram High	SE	5	1,468	10	0.7%	1,477	9	0.6%
30 North Paulding High	NE	1	2,986	150	5.3%	3,054	68	2.3%
13 Paulding County High	SE	2	2,005	73	3.8%	2,068	63	3.1%
28 South Paulding High	SE	3	1,911	(11)	-0.6%	1,875	(36)	-1.9%
All Total High School		5	10,275	234	2.3%	10,459	185	1.8%

Total Enrollment

					2023-2024		
		2023	Var	% Var	2024	Growth	% Var
Total		31,302	389	1.3%	31,765	464	1.5%

### School Locations



## Governance Structure

### Paulding County Board of Education

The District is governed by an elected seven-member 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.



### Board of Education

From left to right: Steve Barnette (Superintendent), John Dean (District 5), Deborah Collett (District 4), Adam Clayton (District 3), Theresa Lyons (District 1), Dan Nolan (District 6), Nicholas Chester (District 2), Jeff Fuller (At-Large), Tom Cable (Board Attorney)



## District Leadership and Organizational Chart

### Organizational Structure

The District is organized by seven divisions and eleven departments.

### Superintendent



Mr. Steve Barnette is the Superintendent of the District. Mr. Barnette has worked in accounting and finance for 33 years.

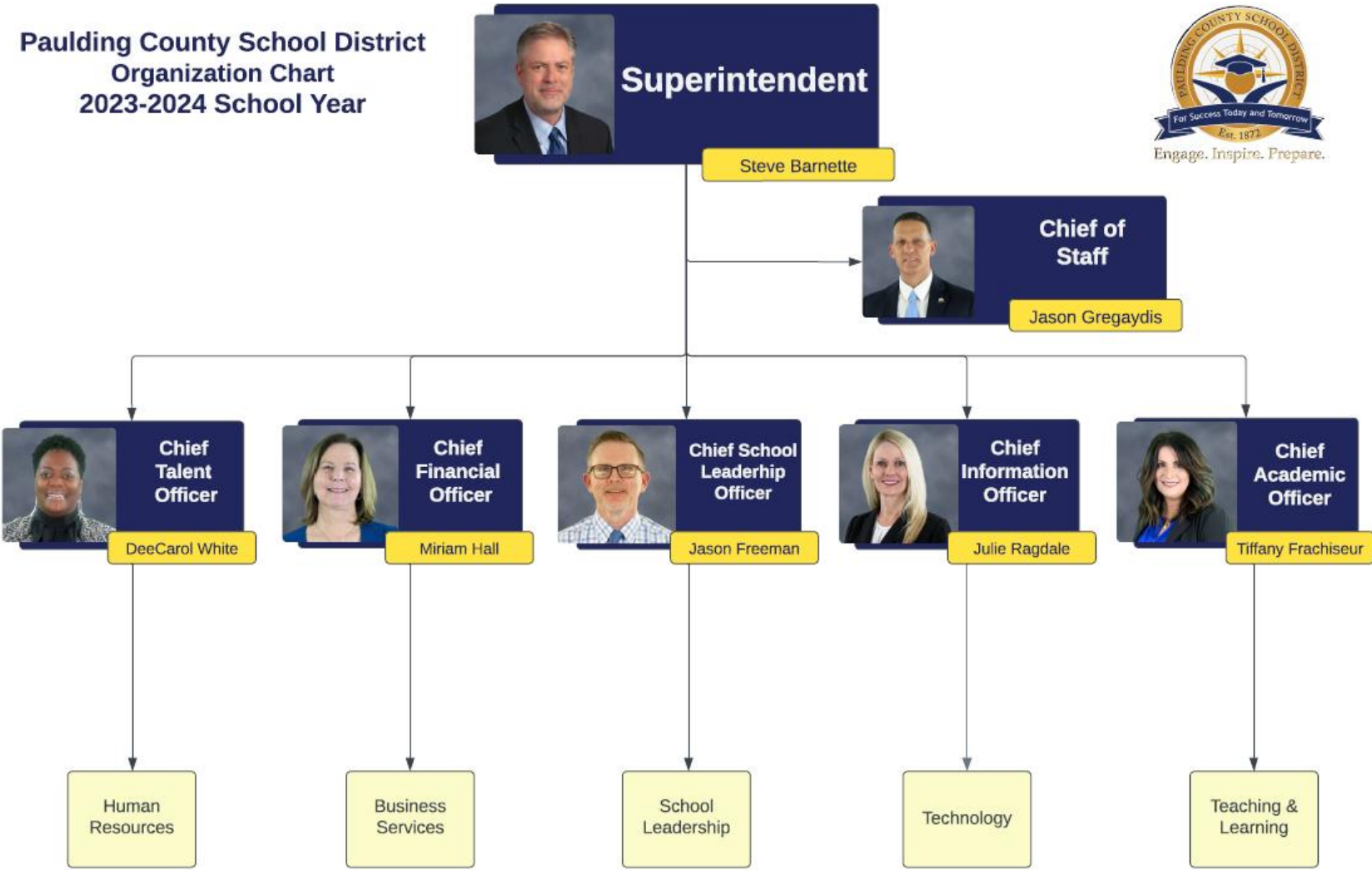
Prior to being named Superintendent, Mr. Barnette served as Corporate Controller, Chief Operating Officer, Senior Vice President and Principal, Chief Financial Officer, and Interim Superintendent. He has worked in education for 11 years first as a Director of Accounting Services and as Chief Financial Officer. He received his undergraduate and master's degree, in Finance and Business Administration, from Kennesaw State University.

Mr. Barnette and his family have made Paulding County their home for the past 22 years. His wife is a career educator and a teacher at Burnt Hickory Elementary School. They are the parents of five children educated in public schools (four of whom came through the Paulding County School District).

The Superintendent's Cabinet includes the following direct reports:

1. Dr. Jason Gregaydis, Chief of Staff
2. DeeCarol White, Chief Talent Officer
3. Miriam Hall, Chief Financial Officer
4. Jason Freeman, Chief School Leadership Officer
5. Julie Ragsdale, Chief Information Officer
6. Tiffany Frachiseur, Chief Academic Officer

Paulding County School District  
Organization Chart  
2023-2024 School Year



PCSD Local School Administration can be found in the Informational Section

## Performance Foundations - 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 for success 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 in providing an environment which is safe, challenging, inclusive, and both physically and mentally healthy.
- We believe in the use of collaborative learning communities where best practices are partnered with data-driven decisions.

## Strategic Plan 2022-2027

In January of 2021, the Board 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 District's Strategic Plan is 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 Board 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 May 2022, the Board discussed the opportunity that this Strategic Plan afforded the District and approved the 2022-2027 *Paulding County School District Strategic Plan* in its entirety. Implementation of the plan began in earnest at the beginning of the 2022-2023 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 District's 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 each 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 Structure and Common Terms

## Strategic Goal Areas

- 1 Growth and Success for ALL
- 2 Communication and Engagement
- 3 Attracting, Developing, and Retaining Quality, Diverse Professionals
- 4 Operational and Organizational Excellence
- 5 Innovative Practices and Resource Implementation

**Strategic Goal Areas.** The framework used to describe the District's strategy to reach its Mission and Vision.

**Performance Objectives.** A key measurable value that demonstrates how effectively the District is achieving the desired result.

**Initiatives.** Specific programs and projects assigned to collaborative teams to attain each Performance Objective.

**Measurements.** A measurement of outcomes and results which generates reliable data on the effectiveness and efficiency of programs.

For the most current version of the full Strategic Plan visit:

<https://simbli.eboardsolutions.com/StrategicPlan/PlanDetail.aspx?S=4125&PID=8517>

Measuring Success – Balanced and Goal Scorecard

For the most current Balanced and Goal Scorecard visit:

<https://simbli.eboardsolutions.com/StrategicPlan/MeasureScorecard.aspx?S=4125&PID=8517>

Strategic Goal Area	Performance Objective	FY24 Budget Priorities
<b>1</b> <b>Growth and Success for ALL</b>	<ul style="list-style-type: none"> <li>• Improve student academic growth and achievement</li> <li>• Improve performance of student subgroups</li> <li>• Improve student college, career, and life readiness</li> </ul>	<ul style="list-style-type: none"> <li>• Maintain Class Size</li> <li>• Math/Social Studies Textbook Adoption</li> <li>• Data Management System</li> <li>• Targeted Staff Adjustments</li> </ul>
<b>2</b> <b>Communication and Engagement</b>	<ul style="list-style-type: none"> <li>• Communicate efficiently, effectively, and transparently with all district stakeholders</li> <li>• Improve communication and access of information to our diverse populations</li> <li>• Facilitate partnerships between community and school district</li> </ul>	<ul style="list-style-type: none"> <li>• Communications Audit</li> <li>• Increased Partnerships/Internships</li> </ul>
<b>3</b> <b>Attracting, Developing, and Retaining Quality, Diverse Professionals</b>	<ul style="list-style-type: none"> <li>• Attract and retain high quality, diverse professionals</li> <li>• Build staff capacity</li> <li>• Develop and implement effective succession planning</li> </ul>	<ul style="list-style-type: none"> <li>• Employee Compensation adjustments</li> <li>• Step Increases</li> <li>• PSERS Matching</li> <li>• Advanced Degree Programs</li> <li>• Professional Development Platform</li> </ul>
<b>4</b> <b>Operational and Organizational Excellence</b>	<ul style="list-style-type: none"> <li>• Develop and implement a facility plan to contend with growth and aging facilities</li> <li>• Enhance safe and effective learning environments</li> <li>• Sustain excellent financial stewardship</li> </ul>	<ul style="list-style-type: none"> <li>• Crisis Alert System</li> <li>• Targeted Staff Adjustments</li> <li>• Enhanced District Wide Inventory System</li> <li>• Safety Equipment Refresh</li> <li>• Remove SPLIT Allotments- starting with Counselors</li> </ul>
<b>5</b> <b>Innovative Practices and Resource Implementation</b>	<ul style="list-style-type: none"> <li>• Develop and advance resources to inspire a culture of innovation</li> <li>• Build staff efficacy to impact innovative practices</li> <li>• Implement innovative programs and practices to engage ALL students</li> </ul>	<ul style="list-style-type: none"> <li>• 1:1 Initiative</li> <li>• Innovation Resources and STEM Budgets</li> <li>• STEM Teaching Allotments</li> </ul>

### Budget Goals

- Maintain at least 65% of budget allocation for instruction. FY2024 instructional costs are projected to be 68% of the General Fund budget.
- Maintain year-to-date actuals within 2% of the working budget for General Fund expenditures
- Continue with implementation of 1:1 technology for students with a budget of \$9.6 million in the General Fund for technology.
- Address growth in the north part of the District as well as renovations for older facilities with an increase of \$10.2 million in Capital Projects expenditures.
- Attract and retain high quality and diverse professionals with multiple levels of salary raises in the proposed budget as well as hiring 35 additional personnel due to enrollment growth of 464 students and for safety initiatives. This resulted in an increase of \$30.1 million to General Fund salaries and benefit expenditures.

## Fund Descriptions and Structure

### Fund Accounting

Fund accounting is a system of accounting used by governments to track specific activities. The focus of fund accounting is on accountability, rather than profitability. *Funds* are categorized by *Fund Type* and have separate rules about what money goes in and how it is spent.

### 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 District uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the District's most significant funds. The District's major governmental funds are the general fund, the capital projects fund, and the debt service fund.

**Governmental Funds:** Most of the 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 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. All Departments operate within the General Fund.
  - **Special Revenue Funds** account for resources that are legally restricted for specific purposes. Although reported within the General Fund for audited financial reporting, Special Revenue Funds are presented separately for budget appropriation and internal reporting purposes.

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

## Accounting Structure

### Chart of Accounts

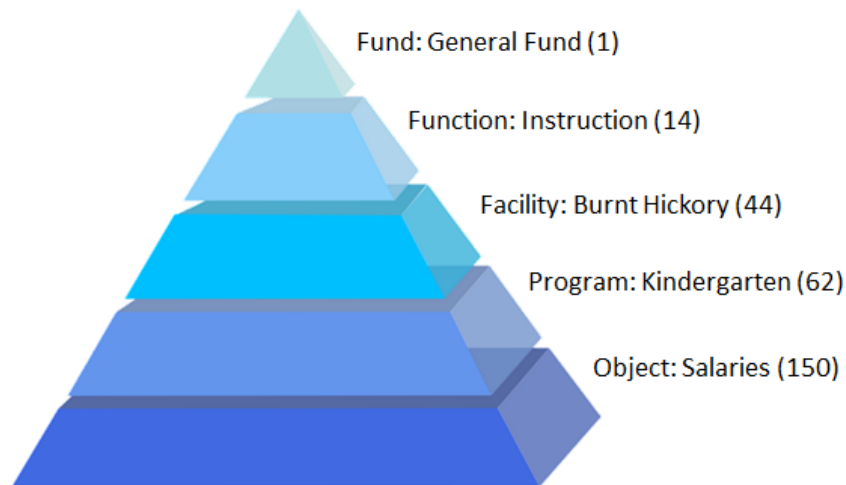
The chart of accounts is a listing of all accounts, or nomenclature, used in the general ledger of an organization to aggregate information into an entity's financial statements. PCSD's chart of accounts is organized by fund, function, facility, program and object.

To the right is a visual representation of the chart of accounts and an example of each level.

When thinking about the chart of accounts structure, it is best to consider the who, what, where, when, why and how.

- Who = *Fund*, for example, General Fund
- What we do = *Function*, for example, Instruction, Maintenance, etc.
- Where = *Facility*, for example, Burnt Hickory ES
- When = What accounting period
- Why = *Program*, for example, kindergarten
- How = *Object*, for example, salaries

There is one other component to the cart of accounts. *Reporting Area* is an internal reporting and/or workflow designation.





## Budgeting

Budgeting is the allocation of resources (often scarce) among various competing alternatives.

### Classifications of Revenue

A complete list of revenue terms and definitions can be found at the Georgia Department of Education:

<https://www.gadoe.org/Finance-and-Business-Operations/Financial-Review/Pages/LUA-Chart-of-Accounts.aspx>

- Local Sources (Taxes) and Other Local Sources
  - Typically includes revenues often associated with taxes, sales, tuition, dues and fees and donations.
- State Source
  - Typically includes revenues associated with the State of Georgia, like Quality Basic Education (QBE) and grants.
- Federal
  - Typically includes revenues associated with federal grants.

### Classifications of Expenditures

As discussed under Chart of Accounts, expenditures are primarily classified and/or organized by fund, function, facility, program and object. A description of functions and objects appear below. A complete list of expenditure terms and definitions can be found at the Georgia Department of Education:

<https://www.gadoe.org/Finance-and-Business-Operations/Financial-Review/Pages/LUA-Chart-of-Accounts.aspx>

## Functions

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 (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 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.

## Objects

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:

<https://www.gadoe.org/Finance-and-Business-Operations/Financial-Review/Pages/LUA-Chart-of-Accounts.aspx>

## Fund Balance

Fund balance is a measurement of available financial resources and is the difference between total assets and total liabilities in each fund.

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 District's fund balances are classified as follows:

- Non-spendable
- Restricted
- Committed
- Assigned
- Unassigned

The Board authorizes the Chief Financial Officer to assign Fund Balance.

A minimum Fund Balance of 1.5 months of budgeted expenditures should be maintained in the General Fund (unassigned).

## 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. 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.

#### PCSD Board Policy DB: Planning, Programming, Budgeting System

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

The Superintendent or designee will prepare and present the annual budget by fund, function and object for management control; however, the Board's legal level of control will be set at the aggregate level of fund type.

Annual budgets are adopted for all funds except fiduciary funds. The annual fiscal year of the Board of Education is from July 1 through June 30.

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, 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 cumulative adjustments of less than ten (10) percent of the amount originally appropriated for expenditures in any fund. The Superintendent will report to the Board, on a quarterly basis, all expenditures with budget adjustments in excess of \$100,000.

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.

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 Accounting<sup>10</sup>**

The basis of accounting determines when transactions are reported on the financial statements. The government-wide 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 is 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 certain revenues reported in the governmental funds to be available if they are collected within 60 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-term debt 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 are reported as other financing sources.

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<sup>10</sup> Annual Financial Report, Basic Financial Statements Note 2



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 resources 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.

## Financial Policies

### Budget Policy

1. 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.).
2. The Superintendent or designee will prepare and present the annual budget by, fund, function and object for management control; however, the Board's legal level of control will be set at the aggregate level of fund type.
3. Annual budgets are adopted for all funds except fiduciary funds. The annual fiscal year of the Board of Education is from July 1 through June 30.
4. The Board must approve the annual budget as required by Georgia law and the Georgia Department of Education. The Superintendent, as Treasurer of the Board, is authorized and directed to spend funds of the Board in accordance with this policy and other approved policies and procedures.
5. The Superintendent is authorized by the Board to approve cumulative adjustments of less than ten (10) percent of the amount originally appropriated for expenditures in any fund type. The Superintendent will report to the Board, on a quarterly basis, all expenditures with budget adjustments in excess of \$100,000.
6. 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.

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. Beginning with the most restrictive constraints, fund balance amounts will be reported in the following categories:
  - a. **Nonspendable fund balance** – amounts that are not in a spendable form (e.g., inventory) or are legally or contractually required to be maintained intact (e.g., permanent fund principal).
  - b. **Restricted fund balance** – amounts that can be spent only for specific purposes pursuant to 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 fund balance** – amounts that can be used only for the specific purposes determined by a formal action of the Board of Education. Commitments may be changed or lifted only by referring to the formal action that imposed the constraint originally (e.g., the Board's commitment in connection with future construction projects).
  - d. **Assigned fund balance** – amounts *intended* to be used by the government for specific purposes. Intent can be expressed by (1) the Board of Education or (2) the budget or finance committee, or Superintendent or designee. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed.
  - e. **Unassigned fund balance** – includes all amounts not contained in other classifications and is the residual classification of the general fund only. Unassigned amounts are available for any legal purpose.
3. The responsibility for designating funds to specific classifications shall be as follows:
  - a. **Committed Fund Balance** –The Board of Education is the 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 motion approved by the Board.
  - b. **Assigned Fund Balance** –The Board of Education has authorized the Superintendent and the Chief Financial Officer as officials authorized to assign fund balance to a specific purpose as approved by this fund balance policy.
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. The School District can invest its funds as permitted by O.C.G.A 36-83-4. In selecting among options for investment or among institutional bids for deposits, the highest rate of return shall be the objective, given equivalent conditions of safety and liquidity.

Reference:  
Board Policy DI – Accounting and Reporting

### 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 \$50,000
    - i. Formal Bid
    - ii. Competitive Negotiation
    - iii. Request for Proposal (RFP)
  - b. Purchases between \$20,000 and \$50,000
    - i. Request for Quote (RFQ) and make every attempt to solicit at least three (3) competitive quotes
    - ii. Reported to the Board of Education on a quarterly basis as a Point of Information (POI)
  - c. Purchases between \$5,000 and \$20,000
    - i. Made by the local school/department level provided two (2) written quotes are maintained at the school/department level.
    - ii. Reviewed/approved by the Principal/department head and must be available for periodic audit review.
  - d. Purchases less than or equal to \$5,000
    - i. Best Judgement

Reference:  
Regulation DJED-R – Bids and Quotations

## Budget Development Methodology: 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 the Board of Education (BOE) and 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 strategies (initiatives) are developed to accomplish those priorities. These strategies 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 and short-term or long-term.

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 Process

### Budget Framework Period

The budget framework is developed 6 to 12 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

#### Budget Process Review 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).

Highlights of the *Budget Process Review Phase* includes:

- ✓ Budget Book is compiled and submitted for peer-review
- ✓ Budget feedback from various groups is solicited and reviewed
- ✓ Develop timeline for the next fiscal year budget
- ✓ Key stakeholders review the previous year's budget processes
- ✓ Enhancements to the budget development process and reports are identified and work begins to make these adjustments
- ✓ Review begins on the Strategic Plan, including Performance Objectives, Initiatives and Measures

#### 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:

- ✓ Budget feedback is solicited from various stakeholder groups
- ✓ Feedback begins on Budget Priorities (Performance Objectives)

- ✓ Feedback begins on Budget Strategies (Initiatives)
- ✓ Initial Major Budget Influencers are identified
- ✓ An early outlook on the next budget is developed
- ✓ Initial enrollment projections and allotment assumptions are developed

**Definitions:**

**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.

Highlights of the *Budget Development Phase I* include:

- ✓ Budget feedback is solicited from various stakeholder groups

- ✓ Budget Priorities and Strategies are finalized
- ✓ Enrollment projections and allotment assumptions are finalized
- ✓ Major Budget Influencers and assumptions are finalized
- ✓ State budget is approved, including QBE and Equalization Grant
- ✓ Initial local digest is received
- ✓ *Budget Timeline, Primer and Outlook Presentations*

**Definitions:**

**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.

Highlights of *Budget Development Phase II* include:

- ✓ Budget feedback is solicited from various stakeholder groups
- ✓ Pre-Consolidated local digest received
- ✓ Position allotments are finalized
- ✓ Numerous advertisements and notices are published
- ✓ Two public meetings regarding the budget are held
- ✓ Tentative budget approval
- ✓ Original budget approval
- ✓ *Revenue & Allotment, Tentative Budget and Original Budget Presentations*

## **Definitions:**

**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, which is in accordance with O.C.G.A 20-02-167.1.

**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 30<sup>th</sup>.

### **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.

#### **Definitions:**

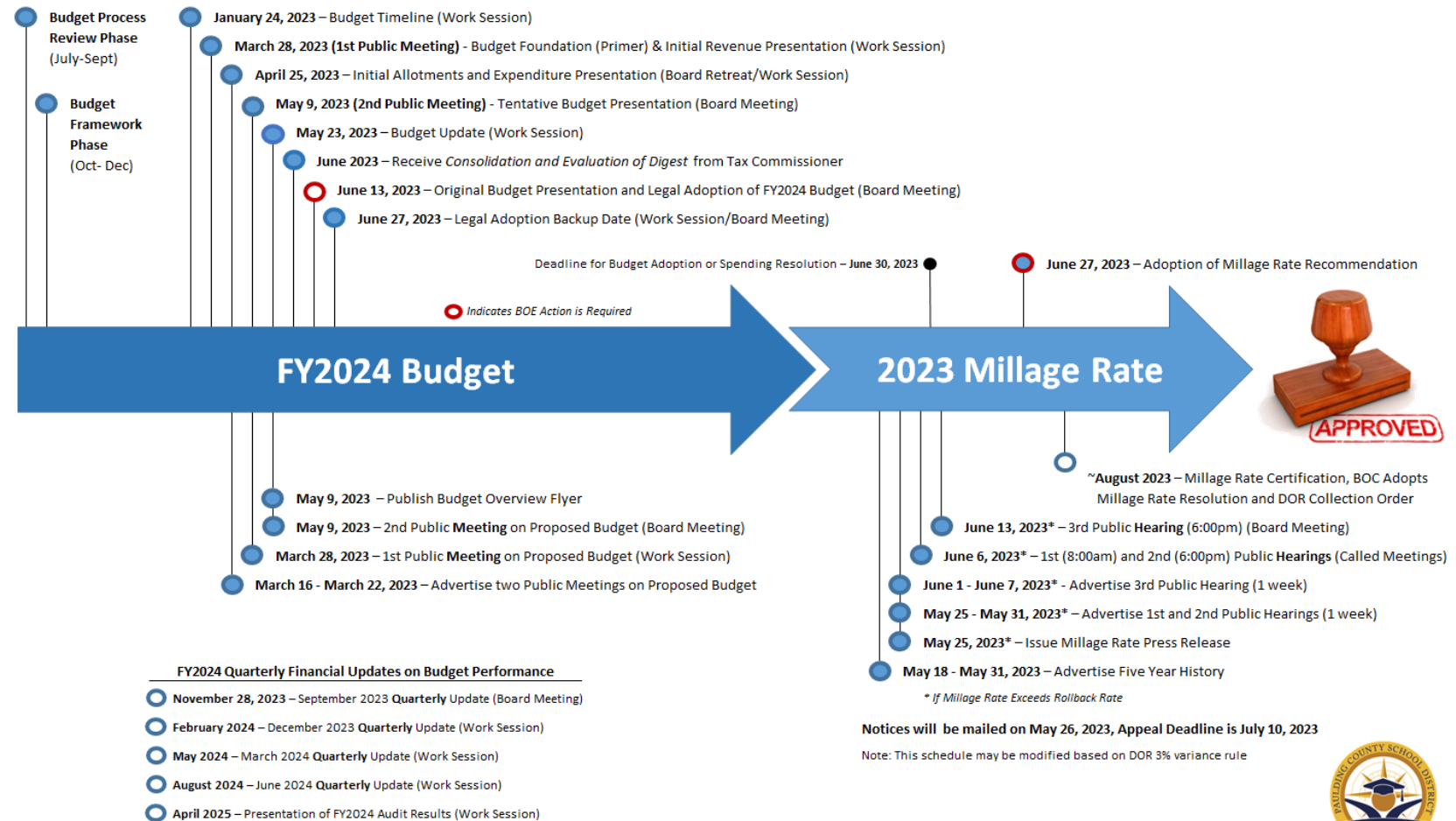
**Current Tax Digest and Five-Year History.** The current tax digest and five-year history is advertised. (see Property Taxes and Values)

**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

### FY2024 Budget Development - Major Milestones



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

As of May 12, 2023



Engage. Inspire. Prepare.

## Capital Projects Budgeting

The District utilizes several ongoing capital project planning mechanisms. Examples include Facility Advisory Committees, Enrollment/Districting Committee, Five-year Facility Planning and Five-year Technology Planning.

Throughout the fiscal year, the Director of Procurement meets monthly with the Executive Director of Facilities and the Superintendent to discuss ongoing projects, many of which are multi-year. These projects generally follow the District's Five-year Facility Plan and Five-year Technology Plan.

A construction update is also presented to the Board of Education (BOE) quarterly for ongoing discussions concerning capital projects.

Capital Projects Budgeting follow the same general budget development process.

### Budget Framework Period

The budget framework is developed 6 to 12 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:

- 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.
- 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 works with various advisory committees, the operations, technology and construction departments, and Superintendent to ensure consensus on potential projects. While this work occurs year-round, it is important to understand multi-year projects that will be ongoing in the upcoming fiscal year as well as new projected projects before the budget development period.

### Budget Development Timeline Period

The **Budget Development Phase** for capital projects typically starts in January, approximately 6 months before the original budget is presented to the BOE.

During this time Business Services works with various advisory committees, the operations, technology and construction departments, and Superintendent to confirm multi-year projects that will be ongoing in the upcoming fiscal year as well as any other projects.

In addition, each project gets assigned a funding source whether it is a project that was approved under the SPLOST referendum to be paid with sales taxes, or if it will be funded through the state-approved construction projects under GSFIC. From April to June, the tentative and original budgets are finalized and presented to the BOE and community.

## FY24 Major Projects Timeline

Projects	FY21	FY22	FY23	FY24	FY25	FY26	Cost
Seven Hills MS Project	\$55,661	\$ 96,334	\$14,904,284	\$34,301,711			\$49,357,990
Burnt Hickory ES Addition		\$ 5,589	\$ 3,460,345	\$ 4,999,817			\$ 8,465,752
North Paulding HS Addition		\$ 4,160	\$ 2,757,018	\$19,364,181	\$6,913,981		\$29,039,340
Roberts ES Addition				\$ 500,000	\$3,096,000	\$3,596,000	\$ 7,192,000
Northside ES Addition				\$ 784,000	\$4,900,000	\$5,684,000	\$11,368,000
Dobbins MS Ren/Mod		\$1,228,733	\$ 5,102,399	\$ 739,556			\$ 7,070,688
Allgood ES Ren/Mod		\$ 998,513	\$ 4,489,612	\$ 1,390,981			\$ 6,879,105
Roberts ES Ren/Mod				\$ 2,736,000	\$2,736,000		\$ 5,472,000
Roberts Sewer			\$ 5,850	\$ 1,694,150			\$ 1,700,000
Baggett ES Ren/Mod				\$ 3,021,000	\$3,021,000		\$ 6,042,000
				\$69,531,396			

## Communication and Engagement Strategy

Best Practice: The budget process should include a plan to inform participants, stakeholders, and the general public about how the budget process works, why each decision was made and how to provide input in the process. Below are *Components* and *Implementation* methods of an effective Communication and Engagement Strategy.

### Components

The components of an effective Communication and Engagement Strategy includes defining the general budget process; stakeholder engagement; and explanation of decisions.

### Process Overview

Best Practice: Demonstrate the budget process is collaborative, accessible, and transparent, as compromise is required for every budget process. Describe how the budget is developed, including key dates and deadlines, how decisions are made, and the process through which the public can provide input – all guided by established principals and strategic goals for the District.

- 1) Principles and Strategic Goals Guiding the Budget
  - a. Mission: Engage. Inspire. Prepare.
  - b. Vision: The vision of the Paulding County School District is to prepare ALL students for success today and tomorrow.
  - c. Core Beliefs
    - i. We believe preparing students for success is our first priority.
    - ii. We believe in fostering a culture of high expectations in student achievement and personal development.
    - iii. We believe all students are inspired to learn when provided rigorous and relevant instruction and positive relationships.

- iv. We believe in providing an environment which is safe, challenging, inclusive, and both physically and mentally healthy.
    - v. We believe in the use of collaborative learning communities where best practices are partnered with data-driven decisions.
  - d. Strategic Goal Areas
    - i. Growth and Success for All
    - ii. Communication and Engagement
    - iii. Attracting, Developing, and Retaining Quality, Diverse Professionals
    - iv. Operational and Organizational Excellence
    - v. Innovative Practices and Resource Implementation
- 2) Budget Development
  - a. Development Calendar
  - b. Timeline of Major Milestones
  - c. Methodology
    - i. Major Budget Influencers
    - ii. Cost of Government
    - iii. Priorities and Strategies
    - iv. Validation to Strategic Plan
  - d. Public Education and Input
    - i. Public Presentations on the Budget
    - ii. Post Budget Documents to our website
      - 1. Link to website: <https://www.paulding.k12.ga.us/domain/196>
    - iii. Public Meetings on the Proposed Budget
    - iv. Public Hearings on Millage Rate
    - v. Budget Feedback Portal on our website

### **Stakeholder Engagement**

Best Practice: Develop methods to solicit stakeholder input as part of the budget process. A stakeholder-engagement process should be designed with a clear understanding of the challenge or problem that stakeholder engagement is intended to help address. The design of the stakeholder-engagement process should then follow that purpose.

### **Explanation of Decisions**

Best Practice: Once an adopted budget for the upcoming year has been produced, a district needs to clearly communicate the outcomes and the corresponding rationale and how they differ from the prior years. The message should be led by a description of the context for the budget and the environment in which the decisions were made. The major decisions and their impact should then be presented in a way that is accessible to the non-expert audience member. This presentation should include a clearly articulated rationale for the choices made, a description of the tradeoffs that were considered, and the basic principles that guided the decisions.

## Implementation

Implementing an effective Communication and Engagement Strategy requires identifying the messengers; identifying the target audience and messages; selecting specific communication channels; and gathering and responding to feedback.

### Identify the Messengers

- 1) Board of Education
- 2) Superintendent
- 3) Chief Financial Officer
- 4) Director of Financial Planning and Analysis
- 5) Budget Committee
- 6) Principals - Principals are also in the position to help teachers become effective communicators of the message to parents.

To reduce the potential for confusion, messengers should be provided with a limited number of key points to present and a plan for responding to questions.

### Identify the target audience and tailor messages accordingly

Best Practice: Identify target audiences. However, all information should be available to all groups, but consider tailoring message to the different parties. Often, it can be difficult for different stakeholders to appreciate the scope of the entire budget. PCSD attempts to make district-wide budget concepts and rationales more apparent to all stakeholders by:

- 1) Sharing information widely. Examples include:
  - a. Numerous public presentations are made discussing key budget concepts and rationales
  - b. Publish and present Budget Primer
  - c. Internal presentations, such as Admin Pre-planning
  - d. Community presentations, such as Stakeholder Meetings and Chamber of Commerce
- 2) Budget simulation
  - a. Student Groups, such as Student Impact and Business Pathway
- 3) Use funding formulas. Examples include:
  - a. QBE Allocation (PL, Schools, etc.)
  - b. Position Allotment Assumptions
- 4) Maintaining a Budget Committee
- 5) Engaging influential outsiders

Target Audiences:

- |                   |                       |
|-------------------|-----------------------|
| 1) Administrators | 4) Parents            |
| 2) Teachers       | 5) Students           |
| 3) Staff          | 6) Community at Large |



**Define communication channels (out)**

Best Practice: Develop a variety of methods for communicating with different audiences. Given the importance of the budget, priority should be placed on the methods that afford the broadest reach possible.

Communication Channels:

- 1) Website – Budget and Millage Rate Presentations and reports are available online
- 2) Publish Press Releases, Advertisements and Meeting Notifications (website, social media, and newspaper)
- 3) Public Meeting – Two public meetings are held specifically for the budget
- 4) Public Hearings – Three public hearings may be held concerning the proposed millage rate
- 5) Public Presentations – Six public presentations are typically made on the Proposed Budget
- 6) Budget Overview Flyers – Overviews are published for the Tentative and Original Budgets
- 7) School/Division/Departmental Meetings
- 8) Stakeholder Meetings, including:
  - a. Quarterly Stakeholder's Meeting
  - b. Teacher Advisory Group
  - c. Principal Advisory Group (Principal's Meeting)
- 9) Student Engagement
- 10) Budget Messengers

**Gather feedback (in) and adjust**

Best Practice: It is imperative that stakeholders have an opportunity to provide feedback during and after the decision-making process. A variety of avenues should be available for providing feedback. At the same time, feedback methods must be carefully structured to provide useful input.

Feedback Channels:

- 1) Messenger Feedback
  - a. School/Division/Departmental
  - b. Budget Committee
- 2) Stakeholder Feedback
  - a. Teacher Advisory Feedback – Keep, Explore or Evaluate Exercise (Reported by Division)
  - b. Principal Advisory – Keep, Explore or Evaluate Exercise (Division)
- 3) Online budget feedback links
  - a. Survey:  
[https://forms.office.com/Pages/ResponsePage.aspx?id=6xNNCmZacEqS8Tktbtujql\\_cgZBs921FqSZn3fRZ3lhUOTdERVRsOVoyREIwV01BNEoxWDQ1QUc3Ry4u](https://forms.office.com/Pages/ResponsePage.aspx?id=6xNNCmZacEqS8Tktbtujql_cgZBs921FqSZn3fRZ3lhUOTdERVRsOVoyREIwV01BNEoxWDQ1QUc3Ry4u) (Division)
  - b. Email: [budget@paulding.k12.ga.us](mailto:budget@paulding.k12.ga.us) (Division)

### **Feedback Response**

Once feedback has been gathered, a district must respond accordingly, adjusting processes or decisions where appropriate. Failure to respond to feedback can severely harm the credibility of the budgeting process. Further, it is important to adapt the communication plan to new and changing circumstances throughout the budget process so that the message remains relevant and credible.

## **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 11<sup>th</sup> largest school system in Georgia. Districts with a rank of 10, 12, 13, 14, etc. are often averaged together as one "comp." Variances to these comparable districts are then analyzed. The example on the next page examines revenue from FY2022.

Paulding County School District  
Fiscal Year Budget

2024

School District	FTE	Rank	FTE %	Local Revenue per			State Revenue per			Federal Revenue			Total Revenue per		FTE	Local Revenue	State Revenue	Federal Revenue	Total Revenue
				FTE	%		FTE	%		per FTE	%		FTE	Total %		per FTE	per FTE	per FTE	per FTE
Paulding County Allocation	31,247	11	1.8%	\$ 3,846	1.3%	\$ 32.9%	\$ 6,886	2.0%	\$ 58.9%	\$ 967	1.0%	\$ 8.3%	\$ 11,699	1.6%	11	105	108	166	162
Savannah-Chatham County	34,641	10	2.0%	\$ 8,825	3.3%	\$	\$ 4,641	1.5%	\$	\$ 3,177	3.5%	\$	\$ 16,643	2.5%	10	12	176	45	29
Muscogee County	29,390	13	1.7%	\$ 4,358	1.4%	\$	\$ 6,278	1.8%	\$	\$ 2,082	2.0%	\$	\$ 12,718	1.6%	13	77	123	103	123
Richmond County	28,404	14	1.7%	\$ 4,131	1.3%	\$	\$ 6,534	1.8%	\$	\$ 3,374	15.5%	\$	\$ 14,040	1.8%	14	89	118	35	81
Houston County	29,531	12	1.7%	\$ 3,531	1.1%	\$	\$ 7,805	2.2%	\$	\$ 1,436	6.9%	\$	\$ 12,772	1.7%	12	118	57	148	121
Douglas County	26,267	17	1.5%	\$ 4,200	1.2%	\$	\$ 6,420	1.6%	\$	\$ 1,964	8.3%	\$	\$ 12,583	1.5%	17	86	120	111	132
Bartow County	13,359	26	0.8%	\$ 5,513	0.8%	\$	\$ 5,881	0.7%	\$	\$ 1,595	3.4%	\$	\$ 12,989	0.8%	26	44	145	136	116
Carroll County	14,894	23	0.9%	\$ 3,454	0.6%	\$	\$ 7,175	1.0%	\$	\$ 1,815	4.4%	\$	\$ 12,444	0.8%	23	127	91	118	135
Average	25,212	-	1.5%	\$ 4,859	1.4%	\$	\$ 6,390	1.5%	\$	\$ 2,206	9.0%	\$	\$ 13,455	1.5%					
Variance to PCSD				\$ 1,013		\$	\$ (495)		\$	\$ 1,239		\$	\$ 1,756						
% Variance to PCSD					26.3%			-7.2%		128.0%			15.0%						
<b>State Totals</b>	<b>1,690,276</b>	<b>-</b>	<b>100.0%</b>	<b>\$ 5,405</b>		<b>\$</b>	<b>\$ 6,221</b>		<b>\$</b>	<b>1,851</b>		<b>\$</b>	<b>13,477</b>						
Allocation				40.1%			46.2%			13.7%			100.0%						
Variance to PCSD				\$ 1,559		\$	\$ (664)		\$	883		\$	1,778						
% Variance to PCSD				40.5%			-9.6%			91.3%			15.2%						
<b>Others:</b>																			
Cobb County	109,277	2	6.4%	\$ 6,135	17.8%	\$	\$ 5,344	11.9%	\$	\$ 1,213	21.4%	\$	\$ 12,693		2	35	168	156	125
Polk County	7,705	49	0.5%	\$ 2,434	0.5%	\$	\$ 7,472	1.2%	\$	\$ 2,484	3.1%	\$	\$ 12,390		49	169	79	82	138
Haralson County	3,177	97	0.2%	\$ 3,733	0.3%	\$	\$ 9,095	0.6%	\$	\$ 2,779	1.4%	\$	\$ 15,607		97	111	13	65	41
Coweta County	22,337	18	1.3%	\$ 5,346	3.2%	\$	\$ 5,441	2.5%	\$	\$ 1,389	5.0%	\$	\$ 12,176		18	51	164	151	147
Top 35	34,098			\$ 5,201	4.7%	\$	\$ 6,284	4.4%	\$	\$ 1,881	10.4%	\$	\$ 13,366						

**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.

## Proposed Budget Priorities and Strategies

Strategic Goal Area	Performance Objective	FY24 Budget Priorities
<b>1</b> <b>Growth and Success for ALL</b>	<ul style="list-style-type: none"> <li>• Improve student academic growth and achievement</li> <li>• Improve performance of student subgroups</li> <li>• Improve student college, career, and life readiness</li> </ul>	<ul style="list-style-type: none"> <li>• Maintain Class Size</li> <li>• Math/Social Studies Textbook Adoption</li> <li>• Data Management System</li> <li>• Targeted Staff Adjustments</li> </ul>
<b>2</b> <b>Communication and Engagement</b>	<ul style="list-style-type: none"> <li>• Communicate efficiently, effectively, and transparently with all district stakeholders</li> <li>• Improve communication and access of information to our diverse populations</li> <li>• Facilitate partnerships between community and school district</li> </ul>	<ul style="list-style-type: none"> <li>• Communications Audit</li> <li>• Increased Partnerships/Internships</li> </ul>
<b>3</b> <b>Attracting, Developing, and Retaining Quality, Diverse Professionals</b>	<ul style="list-style-type: none"> <li>• Attract and retain high quality, diverse professionals</li> <li>• Build staff capacity</li> <li>• Develop and implement effective succession planning</li> </ul>	<ul style="list-style-type: none"> <li>• Employee Compensation adjustments</li> <li>• Step Increases</li> <li>• PSERS Matching</li> <li>• Advanced Degree Programs</li> <li>• Professional Development Platform</li> </ul>
<b>4</b> <b>Operational and Organizational Excellence</b>	<ul style="list-style-type: none"> <li>• Develop and implement a facility plan to contend with growth and aging facilities</li> <li>• Enhance safe and effective learning environments</li> <li>• Sustain excellent financial stewardship</li> </ul>	<ul style="list-style-type: none"> <li>• Crisis Alert System</li> <li>• Targeted Staff Adjustments</li> <li>• Enhanced District Wide Inventory System</li> <li>• Safety Equipment Refresh</li> <li>• Remove SPLIT Allotments-starting with Counselors</li> </ul>
<b>5</b> <b>Innovative Practices and Resource Implementation</b>	<ul style="list-style-type: none"> <li>• Develop and advance resources to inspire a culture of innovation</li> <li>• Build staff efficacy to impact innovative practices</li> <li>• Implement innovative programs and practices to engage ALL students</li> </ul>	<ul style="list-style-type: none"> <li>• 1:1 Initiative</li> <li>• Innovation Resources and STEM Budgets</li> <li>• STEM Teaching Allotments</li> </ul>

## FY2024 Major Budget Influencers and Price of Government

### Major Budget Influencers (Business Services):

#### Major Revenue (Price of Government) Influencers

- Enrollment Growth
- State Budget
- QBE:
  - Enrollment (Weighted, Dual, etc.)
  - Local Fair Share
  - Teacher Pay Scales
  - TRS Employer Contribution
- Equalization Grant:
  - Wealth per Weighted FTE Impact
- Changes in Local Sources
  - Ad Valorem
  - TAVT

#### Major Expenditure (Budget) Influencers


- Enrollment Growth
- Exceptional Students Educational Program (ESEP) Growth
- Allotment Assumptions
- State Teacher Scales (Local Impact)
- Step Increases
- Health Insurance
- TRS Employer Contribution

### 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	\$ 157,624,000		\$ 22,774,392			\$ 180,398,392
Local Sources	2,340,765	\$ 7,927,076			\$ 5,436,828	15,704,669
State Sources	238,545,633		890,264		564,529	240,000,425
Federal Sources		29,234,355			11,375,654	40,610,009
Transfers from Other Funds	-		3,900,000	13,779,818	922,090	18,601,908
Total Estimated Revenues	\$ 398,510,398	\$ 37,161,431	\$ 27,564,656	\$ 13,779,818	\$ 18,299,101	\$ 495,315,404

## FY2024 Budget Overview Flyer

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



# PAULDING COUNTY SCHOOL DISTRICT FY2024 BUDGET OVERVIEW



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 the upcoming year.

### 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 (FY19).

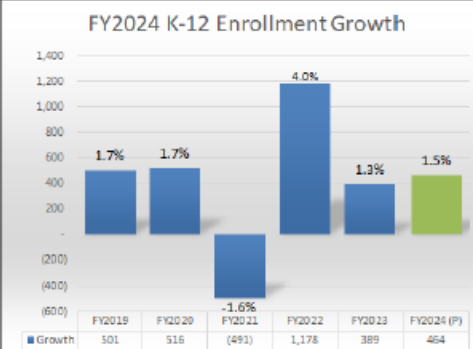
## FY2024 Budget Highlights

**Enrollment Growth and Virtual Instruction.** PCSD is projected to educate 31,765 students in FY2024 (school year 2023-2024), an increase of 464 students or 1.5%.

For the 10 years ending FY2023, the district had an annual growth rate of 1.0%. In the prior decade, FY2013-FY2023, enrollment increased 3,051 or 10.8%. FY2023 enrollment increased 389 or 1.3% to 31,302.

The district anticipates educating approximately 1.4% or 447 students virtually. Approximately 98.6% or 31,318 are expected to attend face-to-face instruction.

### FY2024 K-12 Enrollment Growth



Fiscal Year	Growth	Percentage
FY2019	501	1.7%
FY2020	516	1.7%
FY2021	(493)	-1.6%
FY2022	1,178	4.0%
FY2023	389	1.3%
FY2024 (P)	464	1.5%

**Low Wealth.** Despite favorable employment, income and free-and-reduced lunch statistics, PCSD is considered low wealth due to a limited commercial and industrial tax base and the large number of school-aged children per household. Below are rankings against the 36 large districts in Georgia (school districts over 10,000). Rankings against all 180 school districts in Georgia are in parentheses.

- 11<sup>th</sup> Largest District as of FY2022
- 27<sup>th</sup> in Local Revenue per Student (105<sup>th</sup> out of 180)
  - ✓ Collect \$1,559 less than Statewide Average per Student, a total deficit of \$47 million
- 13<sup>th</sup> in State Revenue per Student (108<sup>th</sup> out of 180)
  - ✓ 4<sup>th</sup> Largest Recipient of Equalization (\$27.5 million in FY24)
- 30<sup>th</sup> in Total Revenue, including Federal sources, per Student (162<sup>nd</sup> out of 180)
  - ✓ Collect \$1,778 less than Statewide Average per Student, a total deficit of \$51 million

Front



## Demographics and Statistics

### Paulding County

- 1.6% State Population
- 1.4% Housing Units
- 2.1% 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
- 4,097 Employees
- 2,641 Instructional (64%)

### PCSD Rank out of 180 School Districts in GA

- 11<sup>th</sup> in Enrollment
- 105<sup>th</sup> in Local Revenue  
\$47 million deficit, compared to the statewide average
- 108<sup>th</sup> in State Revenue
- 162<sup>nd</sup> in Total Revenue

\*Per Pupil, GaDOE FY2022

### PCSD Funding Sources

- 33% Local (40% Average)
- 59% State (45% Average)
- 8% Federal

\*GaDOE FY2022

### \$570.1m FY2024 Budget

#### All Funds

- General Fund (70%)
- Special Revenue (6%)
- Capital Projects (17%)
- Debt Service (2%)
- School Nutrition (4%)



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

### General Fund Revenue Highlights: Equalization Grant and Austerity Reductions

The General Fund accounts for approximately 70% of all District spending and is the main operating fund for the school district. Projected revenues for FY2024 total \$395.4 million, an increase of \$37.3 million or 10.4%.

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 \$27.5 million of Equalization Grant funding in FY2024 (the fourth highest recipient in the State).

	FY2023	FY2024	Change	%
QBE Funding, net	\$ 193.8	\$ 207.9	\$ 14.2	7.3%
Equalization Grant	27.3	27.5	0.2	0.6%
Local Taxes	135.2	157.6	22.4	16.6%
Other Local Revenue	1.7	2.3	0.6	33.8%
<b>Total GF Revenue</b>	<b>\$ 358.1</b>	<b>\$ 395.4</b>	<b>\$ 37.3</b>	<b>10.4%</b>

\*Excludes Grants and Transfers to Other Funds

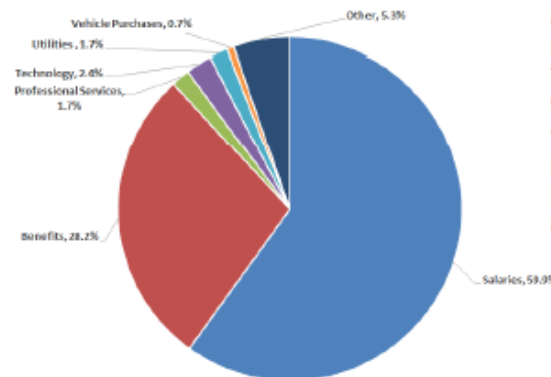
Funding under the state Quality Basic Education (QBE) formula will be increased by 7.3% or \$14.2 million. Local taxes are projected to increase \$22.4 million, with an improving tax digest and a millage rate of 17.750 (2023 rate).

### General Fund Expenditure Highlights: Safety and Instruction

The District will continue to focus on safety and instruction in FY2024, including over \$1 million in safety-related initiatives. PCSD typically 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 FY2024 total \$391.5 million, an increase of \$33.6 million or 9.4%.

88% of the budget is spent on salaries and benefits. The remaining 12% of the General Fund budget covers all other operating expenditures, including critical areas such as technology and textbooks.



Compensation will also be addressed as the FY2024 budget includes a pay raise for all positions, in addition to a fully funded experience step for qualifying employees.

Technology continues to be a major investment, as \$9.6 million of the FY2024 budget will be spent in this area.

Please visit our website for more information and sources for the information presented in this report. Go to [www.paulding.k12.ga.us](http://www.paulding.k12.ga.us).

BASED ON THE ORIGINAL BUDGET PRESENTATION ON JUNE 27, 2023

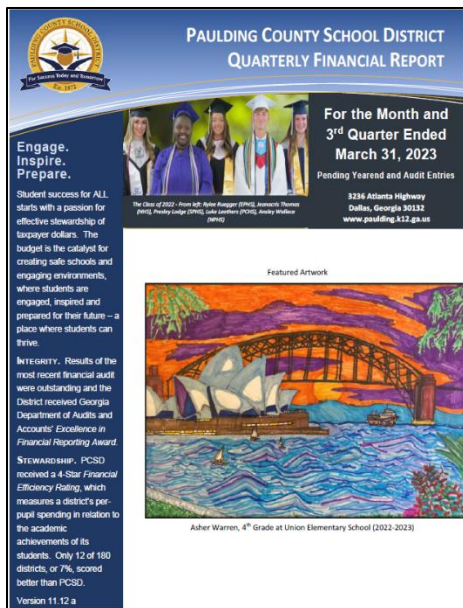
Back

## Budget Administration and Management

The budget is administered and managed by the Chief Financial Officer and Director of Financial Planning and Analysis. Reporting occurs monthly and on-demand, including the following routine reporting opportunities.

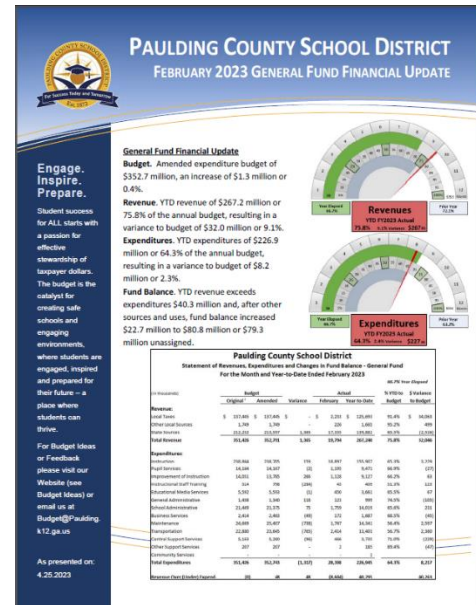
### Monthly General Fund Financial Updates

A one-page Budget Update on the General Fund is provided monthly to the Board of Education and general public.



### Quarterly Financial Updates

More detailed Quarterly Financial Updates are provided to the Board of Education and general public on a quarterly basis. These reports address all fund categories.



Actual updates can be viewed on the District's website at:  
<https://www.paulding.k12.ga.us/Page/38816>.

### Other Documents

Other budget-related documents available on the Districts website include:

- Annual Audit Report
- Budget Documents and Presentations
- Georgia Department of Education Report
- SPLOST Activity

The documents are located at <https://www.paulding.k12.ga.us/domain/196>.

## Financial Section

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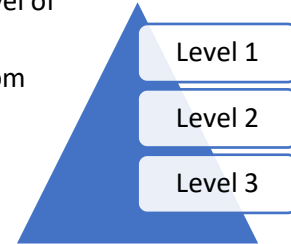


# Paulding County School District Fiscal Year Budget

**2024**

## Financial Section Format

The Financial Section uses a pyramid approach in communicating the District financials. The pyramid approach begins at a broad level and drills down into more detail as each level of the pyramid is addressed. Each level provides revenues, expenditures, fund balance, other financing sources/uses, and an explanation of major shifts from current year.



Level One: Summary of Total Budget (All Funds Combined)

Level Two: Summary Data for Operating Funds

Level Three: Summary Data for Individual Funds

In addition to other details, each level presents revenues by source and expenditures by state object code for eight years, including three (3) prior years of actual (comparative) results, the current year estimated actual results (1), Proposed Budget year (1), and three (3) years of forecasted data.

### Original Budget Presentation

The government-wide original (proposed) budget was approved by the Board of Education by a vote of 4-3 on June 27, 2023. This presentation format reports transfers with revenues and expenditures.

Government-wide revenues totaled \$495.3 million. Expenditures totaled \$561.7 million.

Original 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 8:30 AM EST, June 27, 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	\$ 157,624,000	\$ 22,774,392			\$ 180,398,392	
Local Sources	2,340,765	\$ 7,927,076		\$ 5,436,828	15,704,669	
State Sources	238,545,633		890,264	564,529	240,000,425	
Federal Sources		29,234,355		11,375,654	40,610,009	
Transfers from Other Funds	-	3,900,000	13,779,818	922,090	18,601,908	
Total Estimated Revenues	\$ 398,510,398	\$ 37,161,431	\$ 27,564,656	\$ 13,779,818	\$ 18,299,101	\$ 495,315,404
<u>Estimated Expenditures:</u>						
Instruction	\$ 266,472,556	\$ 19,353,070			\$ 285,825,626	
Pupil Services	16,216,175	2,612,908			18,829,083	
Improvement of Instructional Services	15,746,189	549,746			16,295,936	
Instructional Staff Training	594,256	8,554,171			9,148,426	
Educational Media Services	6,076,691	-			6,076,691	
Grant/Program Administration		777,625			777,625	
General Administration	1,771,399	1,263,024			3,034,424	
School Administration	23,443,846	193,897			23,637,743	
Business Services	3,063,418	-			3,063,418	
Maintenance	29,197,066	5,000			29,202,066	
Transportation	23,951,898	1,325,656			25,277,554	
Central Support Services	7,857,045	9,080			7,866,125	
School Nutrition Program		-		\$ 23,963,581	23,963,581	
Community Services	-	-			-	
Other Support Services	219,858	52,500			272,358	
Facilities Acquisition / Construction	-	-	\$ 74,587,829		74,587,829	
Other Outlays	3,900,000	-	13,779,818		18,601,908	
Debt Service		-		\$ 13,779,818	13,779,818	
Local School Activity and Other		1,443,016			1,443,016	
Total Estimated Expenditures	\$ 398,510,398	\$ 36,139,695	\$ 88,367,648	\$ 13,779,818	\$ 24,885,671	\$ 561,683,230
Estimated Fund Balance (July 1, 2023)	54,494,716	5,048,973	98,203,448	3,317,508	11,784,969	172,849,614
Estimated Fund Balance (June 30, 2024)	\$ 54,494,716	\$ 6,070,709	\$ 37,400,456	\$ 3,317,508	\$ 5,198,399	\$ 106,481,788
* No Proprietary Funds exist						
** Annual budgets are not adopted for Fiduciary Funds						

## Level One: Summary of Total Budget (All Funds Combined)

### Total 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. 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 Funds** 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 **School Nutrition Fund** accounts for activities associated with the District's School Nutrition Program (SNP). Although a Special Revenue Fund, the School Nutrition 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) legally restricted for the payment of general long-term principal and interest and paying agent's fees.

### Major (Significant) Funding Sources and Uses (Expenditure Categories)

#### General Fund

The general fund is significantly funded through Quality Basic Education (QBE), the Equalization Grant Revenue, and Property Tax Revenue. Major expenditures include salaries, benefits, and purchased services.

#### Special Revenue Fund

Federal revenue is the significant contributor to special revenue. Major expenditures for the special revenue fund are salaries, benefits, and purchased services due to funding provided for the grant programs.

### **School Nutrition Fund**

The National Child Nutrition Program (Federal Revenue) accounts for 65.5% of the revenue budget for School Nutrition. Salaries, benefits, and purchased food are the major expenditures for the fund category.

### **Capital Projects Fund**

Major funding for the Capital Projects Fund is E-SPLOST, which is a one-percent sales tax used for capital improvements. Other funding is provided through the State Capital Outlay program (GSFIC) to ensure all public-school students are housed in facilities that have adequate space, are safe, and that are well-maintained.

Capital construction projects and E-SPLOST capital projects are the major expenditures for this fund.

### **Debt Service Fund**

Transfers-In is the primary source of funding for the debt service fund, which comes from E-SPLOST funding. Debt services expenditures make up 100% of the budget.

### Underlying Assumptions and Significant Trends for Major Funding Sources and Uses

#### State Funding Sources: Quality Basic Education (QBE) and Equalization Grant

- As the digest improves Local Fair Share (LFS) will continue to increase, reducing QBE funding
- As Net Digest per Student (NDPS) improves, in comparison to the statewide average, the Equalization Grant award will decline
- Increasing the State Pay Scale for Teachers will result in additional QBE funding
- QBE will continue to underfund allotment quantity, total compensation and benefits

#### Local Revenue Sources: Property Taxes

- As a low wealth school district, local funding will continue to lag behind statewide averages
- With an above average number of school-age children per household, increases in enrollment and the associated local revenue, will not adequately support the related expenditure growth

#### Salaries, Benefits and Purchased Services

- Increases in enrollment place higher demands on staff, resulting in the need for more teaching, administrative and support positions
- The cost of human capital will continue to rise
- Salaries, Benefits and Purchased Services will continue to consume the majority of resources
- When grant awards do not fully support the initiative, local revenue sources (General Fund) may be required to address allotment quantity, total compensation and benefits.

#### Federal Funding Sources

- For most grants, should the funding of these programs be eliminated or reduced, it is likely that the services provided would be negatively impacted 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.
- Increases in enrollment, especially enrollment ESEP, should continue to increase grant opportunities, but will also likely place higher demands on local resources.

#### Transfers-In

- Debt service is primarily funded through E-SPLOST VI (transferred from the Capital Projects Fund). An underlying assumption is the anticipated collection of E-SPLOST proceeds.

#### Debt Service

- No changes in the Amortization Schedules are anticipated during the Proposed Budget.

### **Significant Trends or Factors Influencing Budget Decisions:**

#### **Demographic and Economic Factors**

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.

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. Local funding is based on property tax values and not the number of school-age children living in the home.

Free and Reduced-Price Meal Benefits Program Eligibility. *Free and Reduced-Price Meal Benefits Program (FRL)* 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.

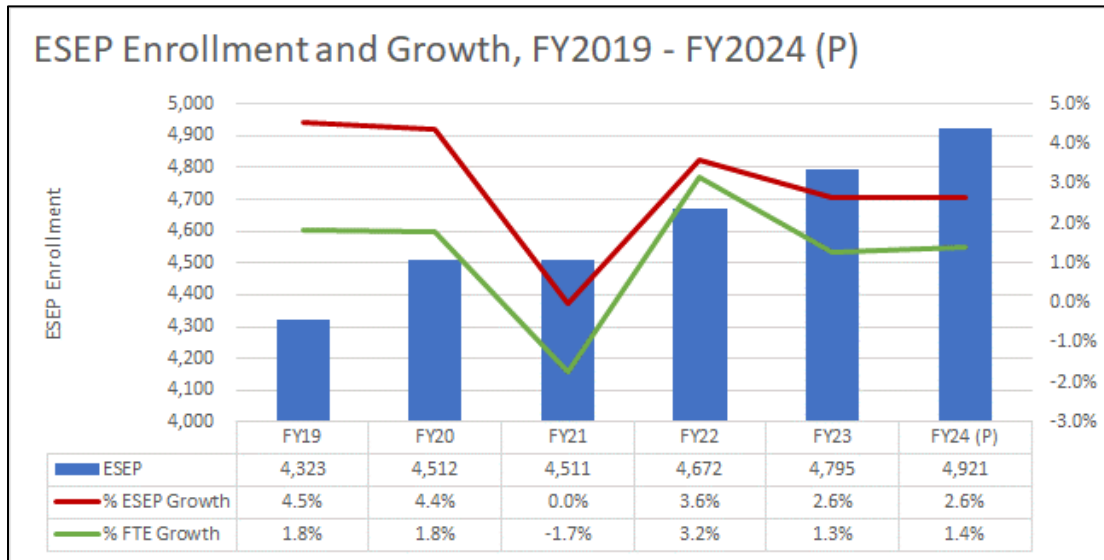
FRL participation is a measurement of student wealth and is directly impacted by the demographic and economic conditions of Paulding County.

The FRL participation percentage increased 14.8% from October 2021 to October 2022, from 27.8% to 42.6%, respectively.

The Statewide participation percentage increased 14.0%, from 45.3% to 59.3%. This increase was due to the elimination of federal funds covering all student meals in FY2023.



ESEP Enrollment. ESEP enrollment has increased dramatically over the past several years. This is significant because the average additional cost per ESEP student is approximately \$2,666 or 30.1% (including FY2022 local, state and federal sources). From FY2019 to FY2023, ESEP enrollment increased 472 or 10.9%, compared to a large district average increase of 230 or 5.5%. FY2023 ESEP enrollment increased 123 or 2.6% to 4,795. (red line). FY2024 is projected to increase 2.6% from FY2023 as more students have enrolled in face-to-face learning than in prior year.



Approximately 15.3% of PCSD enrollment participated in ESEP, compared to a statewide average of 13.3%, in FY2023.

PCSD's 5-year average growth rate in ESEP participation was 2.1%, much higher than comparable districts. The statewide and large district (districts with > 10,000 FTE) 5-year average growth rate in ESEP participation was 0.9% and 1.1%, respectively.

This compares to a 5-year average growth rate in overall District, statewide, and large district enrollment of 0.9%, -0.9%, and -0.4%, respectively.

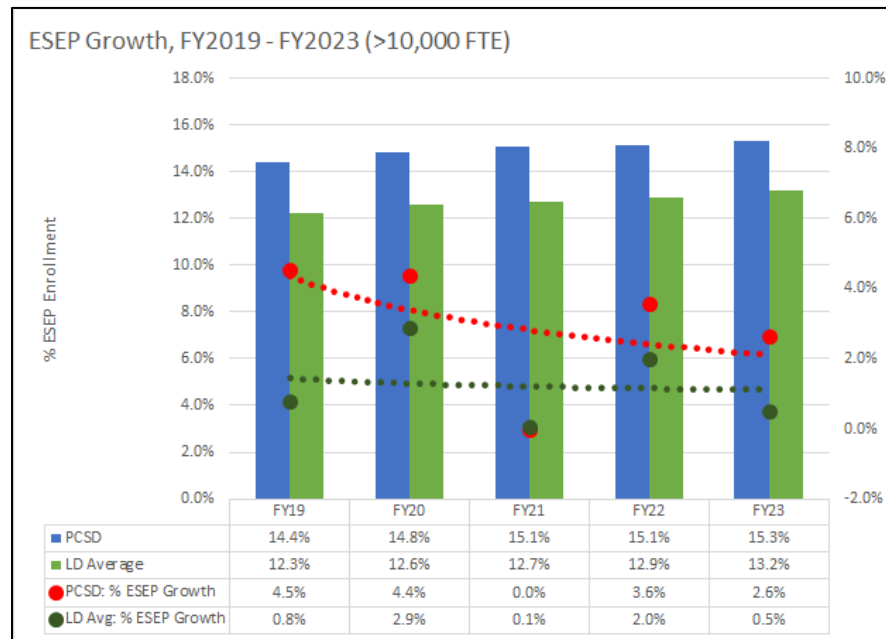
ESEP Growth		FY19	FY20	FY21	FY22	FY23	5-Year CAGR
710	Paulding County	4.5%	4.4%	0.0%	3.6%	2.6%	2.1%
721	Richmond County	4.5%	2.4%	-2.1%	-0.1%	6.7%	1.3%
608	Bartow County	-1.3%	2.8%	3.2%	8.1%	7.5%	4.3%
638	Coweta County	3.8%	3.3%	-1.1%	2.3%	10.7%	3.0%
628	Cherokee County	3.9%	3.7%	-3.4%	2.6%	0.4%	0.6%
622	Carroll County	1.0%	-4.5%	-3.6%	2.7%	4.7%	-0.2%
669	Hall County	4.2%	8.1%	-0.8%	1.2%	2.0%	2.0%
676	Houston County	3.7%	4.3%	1.1%	2.8%	5.7%	2.8%
675	Henry County	1.5%	3.0%	-5.1%	0.7%	5.3%	0.7%
	Statewide	2.6%	2.9%	-1.6%	0.4%	2.9%	0.9%
	LD Avg	0.8%	2.9%	0.1%	2.0%	0.5%	1.1%

# Paulding County School District Fiscal Year Budget

**2024**

Enrollment Growth		FY19	FY20	FY21	FY22	FY23	5-Year CAGR
710	Paulding County	1.8%	1.8%	-1.7%	3.2%	1.3%	0.9%
721	Richmond County	0.3%	-0.9%	-5.1%	-3.1%	0.3%	-1.8%
608	Bartow County	-0.8%	-0.1%	-0.6%	-1.9%	1.3%	-0.3%
638	Coweta County	-0.1%	0.3%	-2.7%	-0.9%	1.9%	-0.3%
628	Cherokee County	0.2%	0.8%	-3.3%	0.2%	-0.1%	-0.5%
622	Carroll County	1.4%	-0.5%	-0.1%	-1.6%	4.2%	0.4%
669	Hall County	-1.4%	0.3%	-0.8%	-0.7%	0.8%	-0.1%
676	Houston County	0.9%	1.5%	-1.8%	-2.0%	1.2%	-0.2%
675	Henry County	1.5%	0.9%	-1.4%	0.1%	1.4%	0.2%
	Statewide	0.1%	0.0%	-2.6%	-2.2%	0.4%	-0.9%
	LD Avg	-1.7%	0.1%	-0.8%	0.4%	-1.6%	-0.4%

While enrollment in ESEP continues to exceed the large district average, there are indications the growth is slowing at a faster rate than the large district average (LD Avg).



**Local Economy.** E-SPLOST collections are directly impacted by the economy of Paulding County. Which is expected to perform at historical levels during the projected budget period.

## Enrollment Factors

**Enrollment Growth.** Increases in enrollment may result in additional grant awards, but funding may not cover all the additional costs associated with required services. For the 10 years ending FY2023, the District had an annual growth rate of 1.0%. In the prior decade, from FY2013 to FY2023, enrollment increased 3,051 or 10.8%. FY2023 enrollment increased 389 or 1.3% to 31,302. 2024 is projected to grow 464 to 31,765 or 1.5%.

## Funding Factors

**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 59% of general fund revenue coming from State sources (compared to a statewide average of 46%) the District is highly susceptible to changes in State funding, including austerity reductions, State Pay Scale Adjustments, Equalization Grant funding and changes in the Quality Basic Education (QBE) methodology.

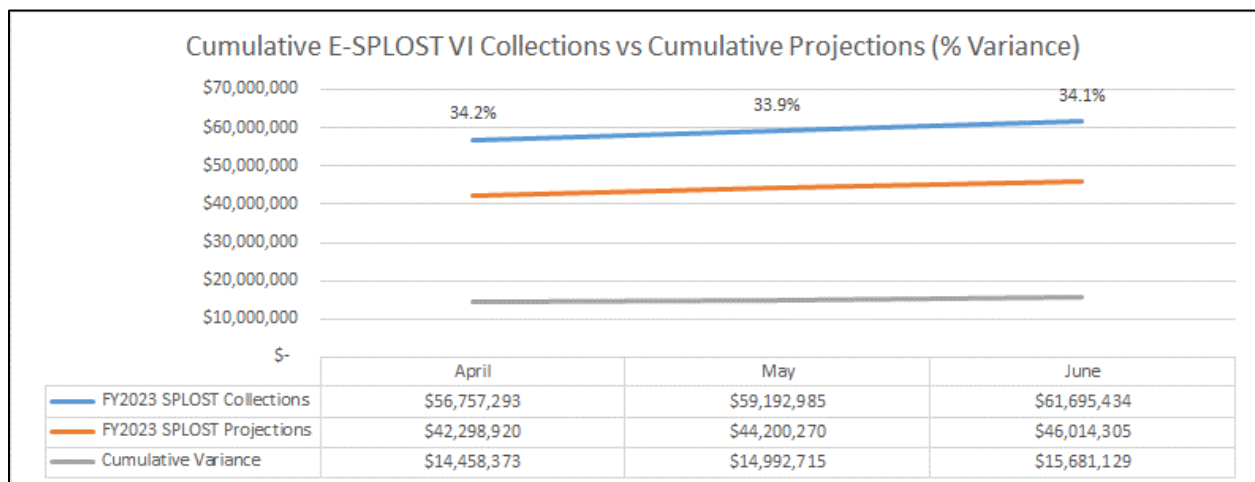
**Millage Rate Changes.** Changes to the millage rate impact both local revenue and the Equalization Grant formula. Generally, reductions in the millage rate will result in the reduction of the grant award.

**Federal Budget.** Changes in the appropriations for grants and/or the allocation methodology.

**Grant Requirements.** Specific requirements, including restrictions on expenditures may impact decisions regarding grant application, especially when local funds are required to fully support the initiative.

**Meal Purchases.** The limited commercial and industrial tax base in Paulding County results in a lower net digest per student (NDPS), which reduces local funding.

**SPLOST Receipts.** Capital Projects and Debt Service funds are primarily funded through E-SPLOST collections. Georgia State University's Andrew Young School of Policy Studies (Fiscal Research Center) provided the collection projections for E-SPLOST VI. Although volatile, collections have historically exceeded projections. As of June 30, 2023, the cumulative variance to projections was 34.1%.



## Operating Factors

**Rising Cost of Human Capital.** With much of the budget focused on salaries, benefits, and purchased services for the General Fund, Special Revenue Fund, and School Nutrition Fund, the rising cost of human capital is a major factor bearing on the District's future. These increases 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.

Construction Costs. Operating factors could include the cost of construction.

New Debt Issuances. Operating factors could include the issuance of new debt or the advance-refunding of existing bond issues. There are no plans for either during the Proposed Budget year.

#### Material Changes (Shifts) from Current Year Budget

#### **General Fund**

General Fund salaries and benefit expenditures are anticipated to increase \$30.1 million from current year. This is due to multiple levels of salary raises in the proposed budget as well as enrollment growth of 464 students and an additional 35 in personnel. General Fund revenue is also expected to increase due to changes in assessed property values for 2023 and an increase in QBE funding. QBE funding is expected to increase for the \$2,000 adjustment in the Teacher State Pay Scale as well as a Health Insurance adjustment of \$16.3 million.

#### **Special Revenue Fund**

Special Revenue Fund is expected to see a \$4.7 million decrease due primarily to the ARP (ESSER III) grant, which in turn decreases expenditures. Most federal grants are funded through a reimbursable basis. FY2024 will be the final year of the grant with a year of carry-over if all funds are not extinguished.

#### **School Nutrition Fund**

School Nutrition Fund expenditures are anticipated to be \$5.3 million greater than the current year. This increase is due to a 5.0% raise in salaries for FY2024 and an increase in food purchase. Food purchases are anticipated to increase due to the current economic conditions of rising fuel costs and inflation.

#### **Capital Projects Fund**

Capital Projects Fund revenue is expected to decrease \$15.2 million in FY2024. Anticipated changes in revenue are related to different capital projects between fiscal years, and their reimbursement-eligible expenditures. The decrease is due to the completion of two renovation/modification projects at Dobbins Middle School and Allgood Elementary as well as SPLOST VI nearing the end of its collection period. Other anticipated changes are the volatile nature of interest rates and being able to project how much we expect to receive in FY2024.

The proposed expenditure budget is \$51.5 million greater than the current year. This is primarily due to the construction of a new middle school and an addition to North Paulding High School totaling \$34.3 million and \$19.4 million respectively in FY2024. These construction projects will combat overcrowding due to exponential growth in the north part of the District. Other anticipated changes in expenditures are related to projects spanning multiple fiscal years.

### **Debt Service Fund**

Debt Service Fund does not expect material changes from the current budget.

#### [Significant Changes in Fund Balance](#)

The General Fund reflects a decrease in FY2022 and FY2023 fund balance due to transferring funds to Capital Projects for ongoing construction projects.

School Nutrition Fund is expected to have a decline of \$7.0 million because of a spending plan to bring fund balance more in line with industry standards. To provide some relief to students who do not qualify for free-and-reduced meals, the School Nutrition program will keep meal prices at before pandemic costs. Fund balance will be used to help cover the additional cost.

Capital Projects Fund reflects a decrease of \$80.6 million from current year due to the bond issuance in FY2021 and nearing the end of SPLOST VI collections. The funds from both are now being used for the various capital projects that span multiple fiscal years.

Special Revenue Fund and the Debt Service Fund do not anticipate a significant change in fund balance. The budget does not reflect a negative trend in fund balance during the three-year forecast period.

Paulding County School District  
Fiscal Year Budget

2024

Financial Data

Total Budget All Funds								
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Current Year	FY2024 Proposed Budget	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast
<b>Revenue:</b>								
Local Taxes	\$ 113,587,632	\$ 130,875,794	\$ 143,708,956	\$ 163,061,228	\$ 180,398,392	\$ 181,320,502	\$ 180,885,926	\$ 201,911,149
Other Local Sources	11,055,144	7,682,193	11,773,721	22,877,055	16,484,619	18,519,610	19,465,751	20,256,466
State Source	206,904,454	197,443,187	217,141,357	232,971,270	240,140,925	249,707,690	256,185,998	261,844,454
Federal	18,926,125	36,752,392	52,398,996	45,681,009	39,689,559	42,806,388	42,808,218	42,910,048
Bond Issuance	-	30,424,434	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 350,473,356</b>	<b>\$ 403,178,000</b>	<b>\$ 425,023,029</b>	<b>\$ 464,590,562</b>	<b>\$ 476,713,495</b>	<b>\$ 492,354,190</b>	<b>\$ 499,345,893</b>	<b>\$ 526,922,117</b>
<b>Expenditures:</b>								
1000 Instruction	\$ 210,923,833	\$ 216,966,998	\$ 237,467,109	\$ 267,912,921	\$ 286,643,061	\$ 294,176,477	\$ 311,239,159	\$ 328,157,471
2100 Pupil Services	12,166,380	13,563,130	14,971,261	17,406,633	18,829,083	19,544,305	19,598,231	20,102,156
2210 Improvement of Instruction	11,199,179	11,125,664	11,978,533	14,405,382	16,297,342	15,858,262	16,118,758	16,379,254
2213 Instructional Staff Training	2,838,852	3,895,616	5,621,488	9,107,170	9,098,418	9,096,593	9,093,319	9,086,415
2220 Media Services	5,064,751	5,126,395	5,355,148	5,640,618	6,076,691	6,202,417	6,462,672	6,722,927
2230 Federal Grant Administration	334,208	327,908	486,881	723,382	777,625	723,133	728,461	733,790
2300 General Administration	1,539,480	1,872,051	3,001,027	3,330,948	3,037,195	2,980,621	3,125,997	3,171,373
2400 School Administration	19,734,998	19,993,156	20,873,907	21,855,748	23,637,744	23,471,771	24,207,934	23,944,097
2500 Business Services	1,719,768	2,343,753	2,154,113	2,388,225	3,063,418	2,689,232	2,905,692	3,122,152
2600 Maintenance	19,204,812	19,661,739	20,171,277	22,937,387	29,202,066	29,196,881	31,561,723	33,926,564
2700 Transportation	16,709,904	17,271,608	20,077,379	23,480,819	25,277,554	24,820,852	24,959,348	25,297,844
2800 Central Support Services	3,281,142	3,328,129	4,288,999	5,737,398	7,866,125	7,159,727	7,520,294	7,680,860
2900 Other Support Services	233,296	233,861	232,561	244,222	272,359	269,253	277,150	285,047
3100 SNP	14,091,773	13,830,072	17,429,209	18,896,433	23,963,581	19,219,181	19,796,155	20,390,293
3200 Enterprise Operations	916,134	826,942	1,201,202	1,331,859	1,443,016	1,411,435	1,467,303	1,923,171
3300 Community Services Operations	200	-	473	1,630	-	-	-	-
4000 Acquisition & Construction	7,448,184	15,777,317	12,234,823	23,137,049	73,816,225	33,888,216	22,127,668	20,500,000
5100 Debt Service	8,324,472	8,215,712	9,525,653	13,831,283	13,779,818	13,784,346	14,110,872	14,073,986
<b>Total Expenditures</b>	<b>\$ 335,731,366</b>	<b>\$ 354,360,053</b>	<b>\$ 387,071,044</b>	<b>\$ 452,369,106</b>	<b>\$ 543,081,321</b>	<b>\$ 504,492,702</b>	<b>\$ 515,300,736</b>	<b>\$ 535,497,402</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>\$ 14,741,990</b>	<b>\$ 48,817,947</b>	<b>\$ 37,951,985</b>	<b>\$ 12,221,456</b>	<b>\$ (66,367,826)</b>	<b>\$ (12,138,512)</b>	<b>\$ (15,954,842)</b>	<b>\$ (8,575,284)</b>
<b>Other Sources (Uses):</b>								
Transfers In	213,000,242	41,238,877	65,221,159	157,396,185	18,601,908	18,166,346	18,492,872	18,455,986
Transfers Out	(213,000,242)	(41,238,877)	(65,221,159)	(157,396,185)	(18,601,908)	(18,166,346)	(18,492,872)	(18,455,986)
<b>Total Other Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in Fund Balance</b>	<b>\$ 14,741,990</b>	<b>\$ 48,817,947</b>	<b>\$ 37,951,985</b>	<b>\$ 12,221,456</b>	<b>\$ (66,367,826)</b>	<b>\$ (12,138,512)</b>	<b>\$ (15,954,842)</b>	<b>\$ (8,575,284)</b>
Beginning Fund Balance	64,352,221	79,094,211	127,912,157	165,864,142	178,085,598	111,717,772	99,579,260	83,624,418
<b>Ending Fund Balance</b>	<b>\$ 79,094,211</b>	<b>\$ 127,912,157</b>	<b>\$ 165,864,142</b>	<b>\$ 178,085,598</b>	<b>\$ 111,717,772</b>	<b>\$ 99,579,260</b>	<b>\$ 83,624,418</b>	<b>\$ 75,049,133</b>

# Paulding County School District Fiscal Year Budget

2024

Total Budget All Funds								
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Current Year	FY2024 Proposed Budget	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast
<b>Summary by State Object:</b>								
100 Salaries	\$ 190,481,742	\$ 197,089,556	\$ 218,096,799	\$ 239,982,443	\$ 256,229,309	\$ 266,528,993	\$ 280,180,477	\$ 293,836,999
200 Benefits	83,571,597	81,837,569	88,251,632	108,660,261	121,011,450	117,809,809	123,803,573	129,799,768
<b>Total Salaries &amp; Benefits</b>	<b>\$ 274,053,340</b>	<b>\$ 278,927,124</b>	<b>\$ 306,348,431</b>	<b>\$ 348,642,704</b>	<b>\$ 377,240,759</b>	<b>\$ 384,338,801</b>	<b>\$ 403,984,050</b>	<b>\$ 423,636,767</b>
Other Expenditures:								
300 Purchased Profess & Tech Services	\$ 8,915,939	\$ 9,579,508	\$ 9,885,380	\$ 11,375,153	\$ 8,762,107	\$ 8,613,835	\$ 8,614,850	\$ 8,615,896
321 Contracted Service - Teachers	84,355	67,475	22,919	60,245	82,500	2,000	2,000	2,000
332 Drug Testing and Fingerprinting	20,817	16,684	31,076	46,222	103,300	100,000	100,000	100,000
334 Bus Driver Physicals	23,227	20,850	21,725	26,215	23,000	23,000	23,000	23,000
340 Professional Legal Services	117,595	171,419	159,924	276,744	209,950	250,000	250,000	250,000
361 Per Diem and Fees	3,750	4,000	-	5,175	6,000	6,000	6,000	6,000
410 Water, Sewer and Cleaning Services	1,250,488	1,281,906	1,566,841	1,804,760	2,117,925	1,840,532	1,849,248	1,858,225
430 R&M Services	1,734,293	2,408,414	2,046,680	2,466,957	2,381,121	2,501,629	2,506,058	2,510,619
441 Rental of Land or Buildings	-	-	-	200	5,500	-	-	-
442 Rental of Equipment and Vehicles	3,336	3,835	6,412	8,960	8,052	8,000	8,000	8,000
444 Other Rentals	2,610	4,770	2,322	1,970	-	2,000	2,000	2,000
490 Other Purchased Property Services	32,330	35,183	27,472	42,340	41,250	42,000	42,000	42,000
520 Insurance (non-Employee Benefits)	707,942	837,719	940,915	1,031,960	1,166,294	1,132,673	1,133,653	1,134,663
530 Communication	971,644	883,765	740,965	715,357	789,125	730,217	730,974	731,753
532 Commun - Web-Based Subt and Licen	1,084,831	2,184,285	2,545,905	3,729,950	3,173,240	500,000	500,000	500,000
563 Tuition to Private Sources	30,732	291,451	-	44,289	65,000	65,000	65,000	65,000
569 Other Tuition	-	-	24,160	-	-	-	-	-
580 Travel - Employees	310,074	93,570	277,241	452,745	517,208	432,898	434,185	435,511
591 SFS Commodity Hauling	55,486	58,297	66,083	133,642	120,400	120,651	124,271	127,999
595 Other Purchased Services	633,730	522,236	902,031	1,593,658	1,928,198	1,602,769	1,613,454	1,624,140
610 Supplies	6,270,817	6,503,168	8,615,089	10,617,988	12,527,018	12,092,026	13,185,416	14,279,481
611 Supplies - Technology Related	69,422	353,344	275,024	391,757	286,635	351,358	346,009	340,660
612 Computer Software	794,627	885,976	628,063	552,015	1,186,573	3,191,093	3,192,475	3,193,900
615 Expendable Equipment	1,961,709	1,441,174	1,301,509	2,105,114	5,491,330	2,412,736	2,602,102	2,791,499
616 Expendable Computer Equipment	4,682,451	7,449,624	6,195,400	6,071,338	7,068,094	6,123,816	6,124,531	6,125,267
620 Energy	5,280,899	5,601,738	6,951,562	7,083,228	8,656,723	9,122,284	9,931,345	10,340,628
630 Purchased Food	4,248,097	3,821,695	5,948,228	6,498,249	8,282,666	6,593,197	6,790,993	6,994,723
635 Food Acquisitions	857,187	1,170,822	1,191,885	1,193,346	1,147,503	1,229,146	1,266,021	1,304,002
640 Digital/Electronic Textbooks	-	156,486	228,226	231,000	-	200,000	200,000	200,000
641 Textbooks - Printed	2,311,593	1,064,807	1,599,162	801,004	2,265,650	1,416,712	1,381,007	1,345,301
642 Books (Non-Textbooks) & Periodicals	516,014	1,480,972	1,553,742	1,584,942	1,131,303	1,552,155	1,557,237	1,562,319
715 Land Improvements	121,725	31,207	-	12,095	1,272,000	-	-	-
720 Building Acq, Construction, and Impr	6,018,971	12,565,044	10,583,113	18,610,399	69,900,961	33,061,911	21,300,209	19,662,397
730 Purch of Equip - (Not Buses or Comp)	723,720	1,500,895	503,405	2,720,151	2,802,221	2,189,263	2,436,651	2,693,278
732 Purchase or Lease- Buses	1,811,337	2,584,769	3,074,690	4,137,977	3,775,500	4,000,000	4,000,000	4,000,000
810 Dues and Fees	570,228	377,898	573,043	637,876	728,622	641,278	641,517	641,763
811 Regional or County Library Dues	20,531	19,469	20,930	20,922	25,000	25,000	25,000	25,000
812 RESA Fees	164,791	167,728	164,813	171,210	178,059	178,325	178,327	180,328
830 Interest	3,865,166	3,546,406	4,633,347	3,077,977	2,835,012	2,326,040	1,762,566	1,325,680
831 Redemption of Principal	4,455,000	4,665,000	4,885,000	10,745,000	10,940,000	11,450,000	12,340,000	12,740,000
833 Bond Issuance	-	414,619	-	-	-	-	-	-
880 Federal Indirect Cost Charges	857,242	1,066,445	2,471,751	2,639,255	2,098,057	2,374,356	2,400,586	2,427,604
890 Other Expenditures	93,320	98,278	56,577	7,017	1,741,466	1,650,000	1,650,000	1,650,000
<b>Total State Objects</b>	<b>\$ 335,731,366</b>	<b>\$ 354,360,053</b>	<b>\$ 387,071,044</b>	<b>\$ 452,369,106</b>	<b>\$ 543,081,321</b>	<b>\$ 504,492,702</b>	<b>\$ 515,300,736</b>	<b>\$ 535,497,402</b>



## Level Two: Summary Data for Operating Fund

### 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 District are recorded.

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

For clarity, some numbers are presented excluding grants and transfers to other funds.

The General Fund accounts for more than 70% of all District spending and is the main operating fund for the school district.

### Major (Significant) Funding Sources and Uses (Expenditure Categories)

#### State Source: Quality Basic Education (QBE) and Equalization Grant 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.

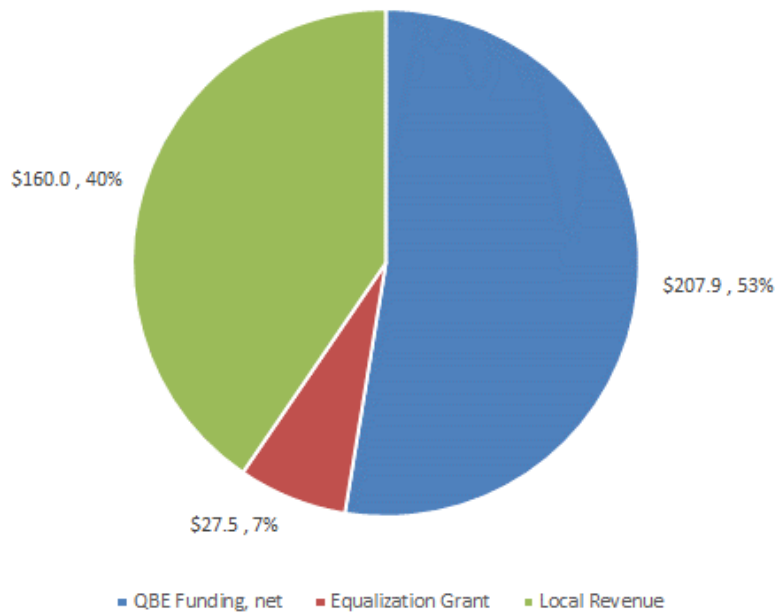
For more information on the QBE formula see the Informational Section.

QBE accounts for 53% of the FY2024 General Fund Revenue Budget.

	FY2023	FY2024	Change	%
QBE Funding, net	\$ 193.8	\$ 207.9	\$ 14.2	7.3%
Equalization Grant	27.3	27.5	0.2	0.6%
Local Taxes	135.2	157.6	22.4	16.6%
Other Local Revenue	1.7	2.3	0.6	33.8%
<b>Total GF Revenue</b>	<b>\$ 358.1</b>	<b>\$ 395.4</b>	<b>\$ 37.3</b>	<b>10.4%</b>

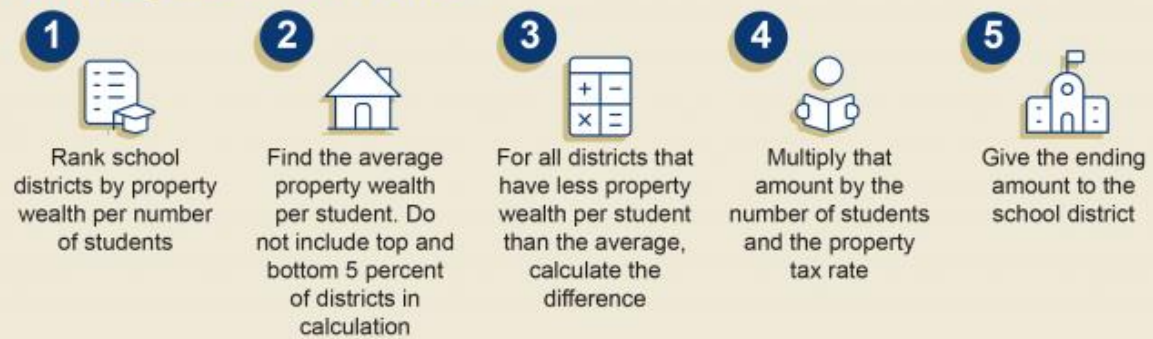
*\*Excludes Grants and Transfers to Other Funds*

The State Equalization Grant helps school districts offer comparatively similar educational opportunities regardless of local property wealth. The amount districts can raise through property taxes varies significantly depending on the value of local properties. Equalization Grants are designed to address these funding deficiencies.



The Equalization Grant accounts for 7% of the FY2024 General Fund Revenue Budget.

### How Equalization Works:



Source: Georgia Budget Policy Institute, <https://gbpi.org/georgia-k-12-equalization-grants-explained/>

### Local Taxes: Property Tax Revenue

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.

	FY2023	FY2024	Change	%
Ad Valorem	\$ 117.7	\$ 140.8	\$ 23.1	19.7%
Title Ad Valorem	\$ 13.0	\$ 12.3	\$ (0.8)	-5.8%
Other Sales Taxes	\$ 4.5	\$ 4.5	\$ 0.0	0.5%
<b>Total</b>	<b>\$ 135.2</b>	<b>\$ 157.6</b>	<b>\$ 22.4</b>	<b>16.6%</b>

The millage rate is the determining factor in the calculation of taxes. The Board of Education recommends a millage rate for school property taxes to the Commissioners and they formally set the millage rate. The Tax Commissioner is responsible for collecting taxes based on the set millage rate. The School District pays a 2.09% fee for the collection of the school property taxes. Property taxes (ad valorem) is recorded net of the collection fee.

Local Revenue accounts for 40% of the FY2024 General Fund Revenue Budget. Property Taxes (Ad Valorem) accounts for 89% of all Local Revenue.

### Salaries, Benefits and Purchased Services Expenditures

Salaries, Benefits and Purchased Services (including Purchased Professional & Technical Services and Contracted Services for Teachers) account for 90% of the proposed expenditure budget.

The Proposed Budget includes:

- \$234.7 million in Salaries or 60%
- \$110.5 million in Benefit costs or 28%
- \$6.8 million in Purchased Services or 2%

## Underlying Assumptions and Significant Trends for Major Funding Sources and Uses

### Underlying Assumptions:

#### State Funding Sources: Quality Basic Education (QBE) and Equalization Grant

- As the digest improves Local Fair Share (LFS) will continue to increase, reducing QBE funding
- As Net Digest per Student (NDPS) improves, in comparison to the statewide average, the Equalization Grant award will decline
- Increasing the State Pay Scale for Teachers will result in additional QBE funding
- QBE will continue to underfund allotment quantity, total compensation and benefits

#### Local Revenue Sources: Property Taxes

- As a low wealth school district, local funding will continue to lag behind statewide averages
- With an above average number of school-age children per household, increases in enrollment and the associated local revenue, will not adequately support the related expenditure growth

#### Salaries, Benefits and Purchased Services

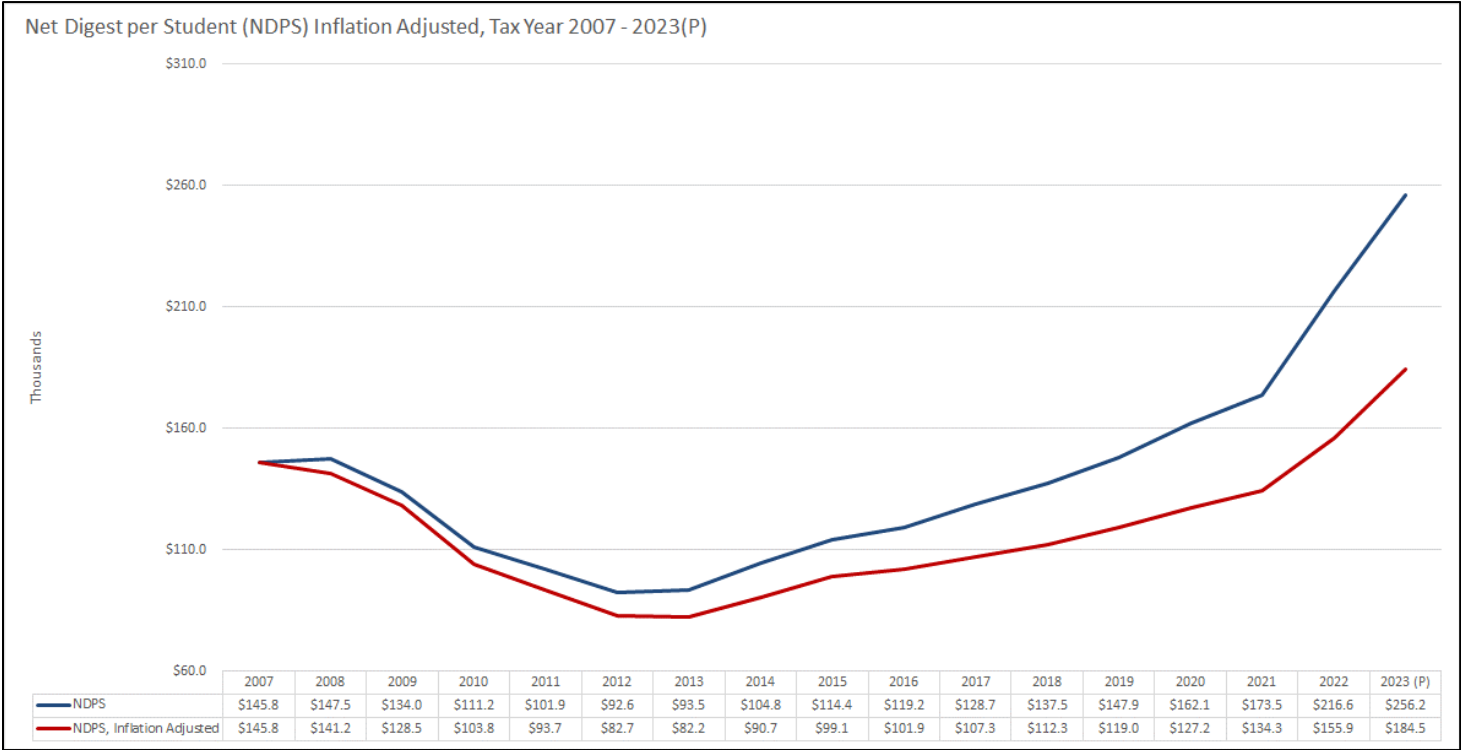
- Increases in enrollment place higher demands on staff, resulting in the need for more teaching, administrative and support positions
- The cost of human capital will continue to rise
- Salaries, Benefits and Purchased Services will continue to consume the majority of resources

### Significant Trends or Factors Influencing Budget Decisions:

#### Demographic and Economic Factors

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 2022, Paulding County's NDPS was \$217.0 thousand, which was \$66,000 or 23% lower than the average for districts with over 10,000 students (large districts). With a projected enrollment of 31,765 K-12 students and compared to other large districts, this results in a tax digest deficit of \$2.6 billion or \$39.5 million in tax levy (with an 17.675 millage rate).

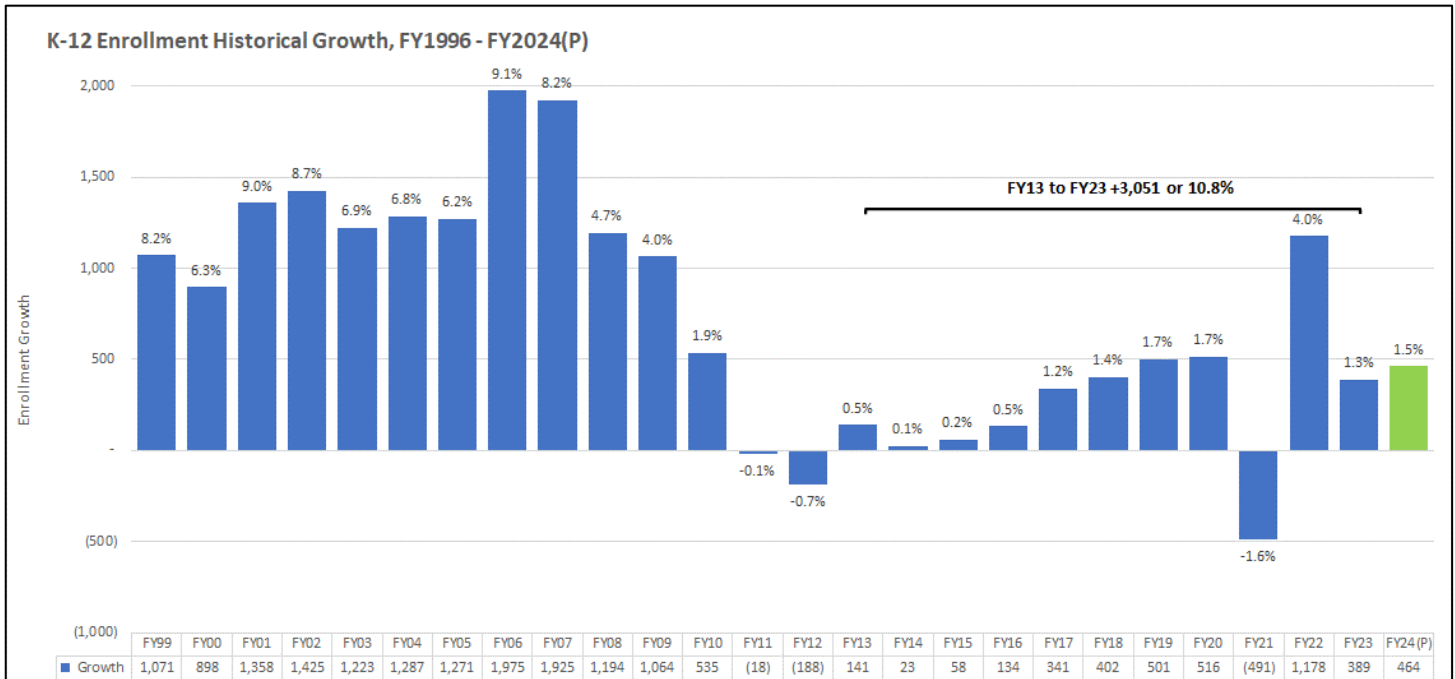
For FY2024 (tax year 2023), the inflation adjusted NDPS is projected to be \$184.5 thousand, which is \$38.7 thousand or 26.5% greater than the pre-recession high of \$145.8 thousand.



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. Local funding is based on property tax values and not the number of school-age children living in the home.

**Enrollment Factors**

Enrollment Growth. For the 10 years ending FY2023, the District had an annual growth rate of 1.0%. FY2013 to FY2023 enrollment increased 3,051 or 10.8% even with an anomaly in FY2021 because of the COVID-19 pandemic. 2022 enrollment grew 4.0%, the largest growth rate in a decade. 2024 is projected to grow 464 or 1.5% with both digital learning and face-to-face instruction.



## Funding Factors

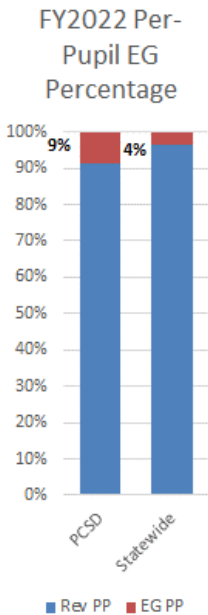
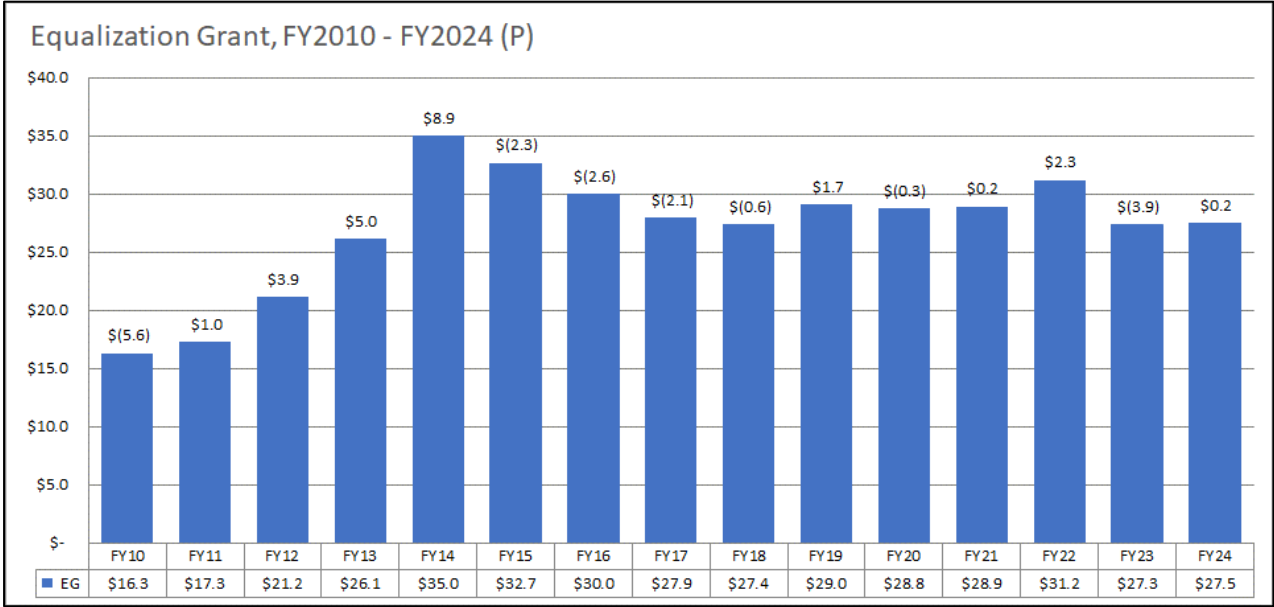
**Low Wealth.** Despite favorable employment, income and free-and-reduced lunch statistics, PCSD is considered a low wealth school system due to a limited commercial and industrial tax base and the large number of school-age children per household. With approximately 59% of revenue coming from State sources (compared to a statewide average of 46%) the District is highly susceptible to changes in State funding, including austerity reductions, State Pay Scale Adjustments, Equalization Grant funding and changes in the Quality Basic Education (QBE) methodology.

In FY2024, the State Budget funded a \$2,000 adjustment in the State Pay Scale for Teachers. A 67% increase in State Health Insurance monthly premium was instated for FY2023 and FY2024. This resulted in a significant increase in QBE funding. Unfortunately, QBE does not fund all aspects of compensation including allotment quantity and total compensation.

	FY2023	FY2024	Change	%
FTE	31,302	31,765	464	1.5%
QBE Earnings	\$ 188,233,130	\$ 199,341,305	11,108,175	5.9%
Health Insurance	\$ 20,808,900	\$ 37,104,720	16,295,820	78.3%
Principal/Staff Development	\$ 11,511	\$ 12,105	594	5.2%
Total QBE Earnings	\$ 209,053,541	\$ 236,458,130	27,404,589	13.1%
Less: LFS	\$ (25,827,106)	\$ (30,947,129)	(5,120,023)	19.8%
State Funds	\$ 183,226,435	\$ 205,511,001	22,284,566	12.2%
Less: Austerity	\$ -	\$ -	-	0.0%
Austerity Percentage	0.0%	0.0%		
Plus:				
Equalization	\$ 27,340,301	\$ 27,501,695	161,394	0.6%
Nursing	\$ 692,240	\$ 716,798	24,558	3.5%
Transportation	\$ 1,695,525	\$ 1,695,525	-	0.0%
Health Insurance Increase	\$ 8,147,910	\$ -	(8,147,910)	-100.0%
Total	\$ 221,102,411	\$ 235,425,019	14,322,608	6.5%

Note: From Prior Year's Mid-year QBE Summary and Projected Budget QBE Summary.  
Includes Prior Mid-Term Adjustment

PCSD will receive \$27.5 million in Equalization Grant funding in FY2024 (the fourth highest award statewide). Based on FY2022 comparative data, the most recent information available, PCSD continues to be heavily dependent on the Equalization Grant, which accounted for 9% of per-pupil revenue, compared to a statewide percentage of only 4%.





Paulding County School District  
Fiscal Year Budget

2024

Millage Rate Changes. Changes to the millage rate impact both local revenue and the Equalization Grant formula. Generally, reductions in the millage rate will result in the reduction of the grant award.

Property Taxes (Ad Valorem) are expected to increase \$23.5 million or 19.5% in FY2024. This compares to FY2022 and FY2023 increases of 11.3% and 19.6%, respectively.

**Paulding County Board of Education**  
**CURRENT 2023 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 27, 2023 at 5:30 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	2018	2019	2020	2021	2022	2023
Real & Personal Ad Valorem	\$ 4,695,351,018	\$ 5,197,039,026	\$ 5,676,816,294	\$ 6,308,413,844	\$ 8,016,129,739	\$ 9,699,155,792
Motor Vehicle Ad Valorem	84,458,480	69,422,580	31,621,130	50,251,310	47,147,590	45,834,700
Mobile Home Ad Valorem	1,646,786	1,644,067	1,632,921	1,534,173	1,591,706	1,729,204
Timber Ad Valorem (100%)	501,435	208,158	5,360	225,181	574,328	824,622
Heavy Duty Equipment	133,553	49,891	163,857	86,134	144,573	177,148
<b>Gross Digest</b>	<b>4,782,091,272</b>	<b>5,268,363,722</b>	<b>5,710,239,562</b>	<b>6,360,510,642</b>	<b>8,065,587,936</b>	<b>9,747,721,466</b>
Less M&O Exemptions	(698,086,901)	(797,100,194)	(891,271,119)	(995,663,606)	(1,286,131,802)	(1,608,831,149)
<b>Net Digest</b>	<b>4,084,004,371</b>	<b>4,471,263,528</b>	<b>4,818,968,443</b>	<b>5,364,847,036</b>	<b>6,779,456,134</b>	<b>8,138,890,317</b>
Gross M&O Millage Rate	18.879%	18.750%	18.750%	18.750%	17.750%	17.675%
Less Millage Rate Rollbacks						
<b>Net M&amp;O Millage Rate</b>	<b>18.879%</b>	<b>18.750%</b>	<b>18.750%</b>	<b>18.750%</b>	<b>17.750%</b>	<b>17.675%</b>
<b>Net Taxes Levied</b>	<b>\$ 77,101,919</b>	<b>\$ 83,836,191</b>	<b>\$ 90,355,658</b>	<b>\$ 100,590,882</b>	<b>\$ 120,335,346</b>	<b>\$ 143,854,886</b>
Net Taxes \$ Increase	\$ 6,219,145	\$ 6,734,273	\$ 6,519,467	\$ 10,235,224	\$ 19,744,464	\$ 23,519,540
Net Taxes % Increase	8.8%	8.7%	7.8%	11.3%	19.6%	19.5%

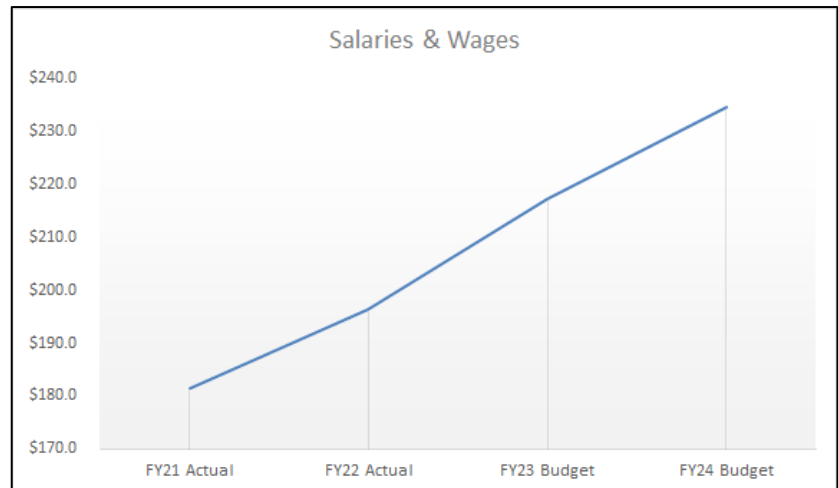
Note: M&O is Maintenance and Operations. 2023 Net Taxes Levied reflects 17.675, pending Paulding County Board of Education adoption of 2023 Millage Rate. Does not reflect 2023 Property Tax Relief Grant from House Bill 18, signed into law on March 13, 2023.

## Operating Factors

Rising Cost of Human Capital. With around 88% of the budget focused on salaries, benefits and outsourced custodial services, the rising cost of human capital is a major factor bearing on the District's future. These increases 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.

### Salaries Highlights:

- \$234.7m, 8% Increase<sup>1</sup>  
- Includes -
- Step Increases
- Average increase for most classroom teachers of approximately \$3,000
- 5% Salary Increase for classified staff
- 10% Salary Increase for Paraprofessionals
- 15% Salary increase for bus drivers
- Allotment Changes



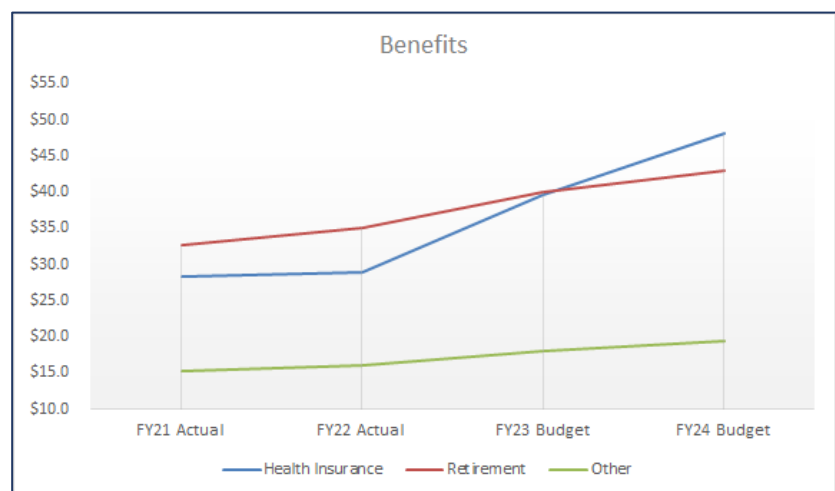
<sup>1</sup> Excludes non-QBE grants

### Benefits Highlights:

- \$110.5m, 13.1% Increase<sup>1</sup>  
- Includes -
- \$42.9m TRS, 6.9% Increase<sup>1</sup>
- \$48.1m Healthcare, 21.5% Increase<sup>1</sup>
- \$19.5m Other<sup>2</sup>, 8.5% Increase<sup>1</sup>

<sup>1</sup> Excludes non-QBE grants

<sup>2</sup> Workers Comp, Unemployment, Life Insurance, MID, TSA Match, Social Security and Medicare



### Material Changes (Shifts) from Current Year Budget

#### Changes in Revenue

The FY2024 budget includes a \$395.4 million General Fund budget, excluding grants and transfers to other funds. This represents an increase of \$37.3 million or 10.4% from the original FY2023 Budget.

Material changes in revenue include the following:

- QBE increase due to the State Budget funded \$2,000 adjustment in the State Pay Scale for Teachers.
- QBE Health Insurance adjustment of \$16.3 million for a 67.2% increase in premiums.
- Changes in assessed property values (reassessment) will increase 2023 property taxes by an average 20.2%

#### Changes in Expenditures

The FY2024 budget includes a \$391.5 million General Fund budget, excluding grants and transfers to other funds. This represents an increase of \$33.6 million or 9.4% from the original FY2023 Budget.

Material changes in expenditures include the following:

- Salaries and Benefits increased \$30.1 million or 9.6%. This increase was due to:
  - Changes related to enrollment growth and participation in Exceptional Students Educational Programs (ESEP), which resulted in an addition of 55 allotments
  - \$2.9 million or 1.7% average increase related to Step Increases
  - Average salary increases for most classroom teachers of approximately \$3,000
  - 5% Salary Increase for classified staff
  - 10% Salary Increase for Paraprofessionals
  - 15% Salary Increase for bus drivers to \$20 per hour
  - \$16.7 million increase in State Health Insurance from 67.2% increase in premiums
- Other expenditures (non-salaries and benefits related) increased \$3.5 million or 8.1%.

*Material or significant changes are defined as a minimum of 0.05% of proposed expenditures and a 10% change (absolute value) from the current to Proposed Budget.*

### Significant Changes in Fund Balance

The fund balance change in the FY2022 and current year is due to transferring funds to Capital Projects for ongoing construction projects. No material changes in fund balance are anticipated in the Proposed Budget.

The budget does not reflect a negative trend in fund balance during the three-year forecast period.

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Financial Data

General Fund								
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Current Year	FY2024 Proposed Budget	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast
<b>Revenue:</b>								
Local Taxes	\$ 93,618,161	\$ 105,083,874	\$ 115,817,886	\$ 133,386,689	\$ 157,624,000	\$ 157,508,776	\$ 168,640,225	\$ 181,911,149
Other Local Sources	2,361,729	1,570,087	3,219,334	5,231,457	2,340,765	4,030,507	4,392,451	4,754,395
State Source	202,453,260	196,598,764	215,077,070	226,198,178	238,545,633	239,875,427	250,039,781	257,666,661
<b>Total Revenue</b>	<b>\$ 298,433,150</b>	<b>\$ 303,252,725</b>	<b>\$ 334,114,290</b>	<b>\$ 364,816,324</b>	<b>\$ 398,510,398</b>	<b>\$ 401,414,710</b>	<b>\$ 423,072,457</b>	<b>\$ 444,332,205</b>
Less: Grants (see below)	2,927,122	2,031,805	1,312,574	2,504,461	3,120,614	1,601,963	1,605,322	1,558,682
	<b>\$ 295,506,028</b>	<b>\$ 301,220,920</b>	<b>\$ 332,801,716</b>	<b>\$ 362,311,863</b>	<b>\$ 395,389,784</b>	<b>\$ 399,812,747</b>	<b>\$ 421,467,135</b>	<b>\$ 442,773,523</b>
<b>Expenditures:</b>								
1000 Instruction	\$ 202,338,217	\$ 198,941,592	\$ 216,067,366	\$ 244,561,845	\$ 266,472,555	\$ 271,116,404	\$ 288,048,086	\$ 305,381,767
2100 Pupil Services	10,795,557	11,937,863	11,835,529	14,162,105	16,216,175	16,909,089	17,215,637	17,722,185
2210 Improvement of Instruction	11,018,785	10,819,574	11,366,806	13,920,141	15,746,189	15,340,912	15,596,449	15,851,987
2213 Instructional Staff Training	718,395	487,334	584,023	670,452	594,256	591,344	584,828	578,312
2220 Media Services	5,063,840	5,055,573	5,279,742	5,632,418	6,076,691	6,202,417	6,462,672	6,722,927
2300 General Administration	1,379,372	1,429,905	1,336,019	1,551,874	1,771,399	1,765,521	1,856,123	1,946,725
2400 School Administration	19,716,074	19,700,541	20,177,914	21,519,157	23,443,847	23,093,755	23,821,171	23,548,588
2500 Business Services	1,719,497	1,911,254	2,117,072	2,388,015	3,063,418	2,689,232	2,905,692	3,122,152
2600 Maintenance	19,204,736	19,267,496	19,886,238	22,931,250	29,197,066	29,191,881	31,556,723	33,921,564
2700 Transportation	15,758,309	15,433,331	18,819,884	22,422,217	23,951,898	23,489,948	23,627,554	23,965,161
2800 Central Support Services	3,267,336	3,293,879	4,206,751	5,720,126	7,857,045	7,150,727	7,511,294	7,671,860
2900 Other Support Services	183,303	185,861	184,561	191,722	219,859	216,753	224,650	232,547
3100 SNP	133,792	122,153	118,705	151,113	-	148,421	153,272	158,123
3300 Community Services Operations	200	-	473	1,630	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 291,297,412</b>	<b>\$ 288,586,356</b>	<b>\$ 311,981,086</b>	<b>\$ 355,824,065</b>	<b>\$ 394,610,398</b>	<b>\$ 397,906,404</b>	<b>\$ 419,564,151</b>	<b>\$ 440,823,899</b>
Less: Grants (see below)	2,978,661	2,040,600	1,312,574	2,836,226	3,120,614	1,601,963	1,605,322	1,558,682
	<b>\$ 288,318,751</b>	<b>\$ 286,545,756</b>	<b>\$ 310,668,512</b>	<b>\$ 352,987,839</b>	<b>\$ 391,489,784</b>	<b>\$ 396,304,441</b>	<b>\$ 417,958,829</b>	<b>\$ 439,265,217</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>\$ 7,135,738</b>	<b>\$ 14,666,369</b>	<b>\$ 22,133,204</b>	<b>\$ 8,992,259</b>	<b>\$ 3,900,000</b>	<b>\$ 3,508,306</b>	<b>\$ 3,508,306</b>	<b>\$ 3,508,306</b>
<b>Other Sources (Uses):</b>								
Transfers In	192,010,000	25,000,000	100	80,000,193	-	-	-	-
Transfers Out	(195,561,350)	(26,682,800)	(28,360,334)	(97,906,778)	(3,900,000)	(3,508,306)	(3,508,306)	(3,508,306)
<b>Total Other Sources (Uses)</b>	<b>(3,551,350)</b>	<b>(1,682,800)</b>	<b>(28,360,234)</b>	<b>(17,906,585)</b>	<b>(3,900,000)</b>	<b>(3,508,306)</b>	<b>(3,508,306)</b>	<b>(3,508,306)</b>
<b>Change in Fund Balance</b>	<b>\$ 3,584,387</b>	<b>\$ 12,983,569</b>	<b>\$ (6,227,030)</b>	<b>\$ (8,914,326)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>
Beginning Fund Balance	47,733,477	51,317,864	64,301,433	58,074,403	49,160,077	49,160,077	49,160,077	49,160,077
<b>Ending Fund Balance</b>	<b>\$ 51,317,864</b>	<b>\$ 64,301,433</b>	<b>\$ 58,074,403</b>	<b>\$ 49,160,077</b>	<b>\$ 49,160,077</b>	<b>\$ 49,160,077</b>	<b>\$ 49,160,077</b>	<b>\$ 49,160,077</b>

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General Fund								
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Current Year	FY2024 Proposed Budget	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast
<b>Summary by State Object:</b>								
100 Salaries	\$ 180,389,788	\$ 182,357,036	\$ 197,110,037	\$ 217,123,504	\$ 235,424,373	\$ 245,931,639	\$ 260,415,203	\$ 274,898,766
200 Benefits	78,833,680	76,597,278	80,232,051	98,889,820	110,765,430	108,209,921	114,582,689	120,955,457
<b>Total Salaries &amp; Benefits</b>	<b>\$ 259,223,468</b>	<b>\$ 258,954,314</b>	<b>\$ 277,342,088</b>	<b>\$ 316,013,324</b>	<b>\$ 346,189,802</b>	<b>\$ 354,141,560</b>	<b>\$ 374,997,892</b>	<b>\$ 395,854,223</b>
Other Expenditures:								
300 Purchased Profess & Tech Services	\$ 6,816,551	\$ 6,583,240	\$ 5,645,092	\$ 6,057,038	\$ 6,440,058	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000
321 Contracted Service - Teachers	2,627	1,015	1,514	1,243	7,500	2,000	2,000	2,000
332 Drug Testing and Fingerprinting	20,817	16,684	31,076	46,222	103,300	100,000	100,000	100,000
334 Bus Driver Physicals	23,227	20,850	21,725	26,215	23,000	23,000	23,000	23,000
340 Professional Legal Services	117,595	158,219	159,924	261,744	209,950	250,000	250,000	250,000
361 Per Diem and Fees	3,750	4,000	-	5,175	6,000	6,000	6,000	6,000
410 Water, Sewer and Cleaning Services	1,042,649	1,054,016	1,334,205	1,522,690	1,849,432	1,550,000	1,550,000	1,550,000
430 R&M Services	1,654,881	2,350,330	1,938,544	2,319,201	2,221,646	2,350,000	2,350,000	2,350,000
442 Rental of Equipment and Vehicles	3,336	3,835	6,412	8,960	8,052	8,000	8,000	8,000
444 Other Rentals	2,610	4,770	2,322	1,970	-	2,000	2,000	2,000
490 Other Purchased Property Services	32,330	35,183	27,472	42,340	41,250	42,000	42,000	42,000
520 Insurance (non-Employee Benefits)	682,807	808,271	900,784	1,000,238	1,128,438	1,100,000	1,100,000	1,100,000
530 Communication	941,066	853,254	706,895	680,418	756,736	700,000	700,000	700,000
532 Commun - Web-Based Subt and Licen	774,299	1,015,200	1,887,583	2,267,006	1,731,740	500,000	500,000	500,000
563 Tuition to Private Sources	30,578	291,451	-	44,289	65,000	65,000	65,000	65,000
569 Other Tuition	-	-	24,160	-	-	-	-	-
580 Travel - Employees	182,800	50,778	193,464	294,774	291,555	290,000	290,000	290,000
595 Other Purchased Services	615,472	518,557	838,567	1,428,281	1,871,937	1,500,000	1,500,000	1,500,000
610 Supplies	2,257,697	2,450,698	2,227,709	2,685,847	4,316,136	2,700,000	2,700,000	2,700,000
611 Supplies - Technology Related	43,444	217,356	197,658	298,995	282,890	300,000	300,000	300,000
612 Computer Software	753,745	839,536	579,581	501,691	1,135,851	1,700,000	1,700,000	1,700,000
615 Expendable Equipment	1,809,337	766,268	937,585	1,436,657	2,084,244	1,772,879	1,894,899	2,016,919
616 Expendable Computer Equipment	3,803,465	2,097,466	4,926,324	5,869,392	5,820,640	6,000,000	6,000,000	6,000,000
620 Energy	4,986,037	5,153,395	6,517,152	5,769,329	7,037,620	7,308,437	7,780,347	7,852,257
640 Digital/Electronic Textbooks	-	156,486	96,226	231,000	-	200,000	200,000	200,000
641 Textbooks - Printed	2,311,593	1,064,807	1,177,449	800,239	2,265,650	1,416,712	1,381,007	1,345,301
642 Books (Non-Textbooks) & Periodicals	326,491	299,794	397,594	317,742	342,926	352,155	357,237	362,319
715 Land Improvements	121,725	31,207	-	-	1,272,000	-	-	-
730 Purch of Equip - (Not Buses or Comp)	386,981	303,635	184,788	1,130,670	1,164,000	1,348,337	1,586,444	1,824,551
732 Purchase or Lease- Buses	1,746,337	2,044,319	3,074,690	4,137,977	3,775,500	4,000,000	4,000,000	4,000,000
810 Dues and Fees	394,155	250,227	414,452	425,750	423,020	425,000	425,000	425,000
811 Regional or County Library Dues	20,531	19,469	20,930	20,922	25,000	25,000	25,000	25,000
812 RESA Fees	164,791	167,728	164,813	171,210	178,059	178,325	178,327	180,328
890 Other Expenditures	220	(0)	2,307	5,517	1,541,466	1,550,000	1,550,000	1,550,000
<b>Total State Objects</b>	<b>\$ 291,297,412</b>	<b>\$ 288,586,356</b>	<b>\$ 311,981,086</b>	<b>\$ 355,824,065</b>	<b>\$ 394,610,398</b>	<b>\$ 397,906,404</b>	<b>\$ 419,564,151</b>	<b>\$ 440,823,899</b>

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General Fund									
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Current Year	FY2024 Proposed Budget	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast	
<b>Summary by State Grant Programs:</b>									
<b>Revenue</b>									
1435 CS4GA Computer Science Capacity Gran	\$ 24,886	\$ -	\$ 4,050	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
1565 Hygiene Products in Georgia Schools	8,007	5,807	20,970	18,629	26,826	25,000	25,000	25,000	
1695 School Security Grant - 2019-2020	990,000	-	-	-	1,650,000	-	-	-	
2411 Pupil Transportation - State Bonds	428,880	468,880	192,000	16,000	192,000	192,000	192,000	192,000	
2412 Bus Purchases - State Allotment	-	-	-	1,233,540	-	-	-	-	
2414 Alternative Fuel School Bus Incentive G	-	-	-	132,000	168,000	-	-	-	
2620 Preschool Handicapped State Grant	735,574	764,998	747,246	565,734	644,399	750,000	750,000	750,000	
3019 Vocational Supervisors	28,280	27,298	23,340	24,112	28,667	27,893	28,108	28,322	
3529 Extended Year Ag.	15,622	15,909	16,262	15,042	17,928	18,000	18,000	18,000	
3532 Voc Construct Equip - State Bond	272,398	48,000	-	175,939	-	200,000	200,000	150,000	
3540 Apprenticeship - Spec Approp	36,639	34,615	36,486	33,819	36,890	36,890	36,890	36,890	
3550 Vocational Industry Cert State	32,891	-	10,000	12,636	40,000	28,344	31,265	34,187	
3553 Extended Day-Agriculture	18,551	18,901	19,311	17,794	20,471	20,471	20,471	20,471	
3554 Extended Day-Technology/Career	116,218	116,194	103,912	92,500	123,718	123,365	123,588	123,812	
7040 GEMA Donations to LEAs	-	248,457	-	-	-	-	-	-	
7050 Math And Science Supplement	219,007	170,540	138,997	166,715	166,715	175,000	175,000	175,000	
8532 GF PCCA Voc Const Summer	-	112,206	-	-	-	-	-	-	
9191 GF Instruction NHEC PCCA	-	-	-	-	-	-	-	-	
9210 EdCamp Foundation	(1)	-	-	-	-	-	-	-	
9211 Tech Competition	170	-	-	-	-	-	-	-	
<b>Total Grant Program Revenue</b>	<b>\$ 2,927,122</b>	<b>\$ 2,031,805</b>	<b>\$ 1,312,574</b>	<b>\$ 2,504,461</b>	<b>\$ 3,120,614</b>	<b>\$ 1,601,963</b>	<b>\$ 1,605,322</b>	<b>\$ 1,558,682</b>	
<b>Expenditures</b>									
1435 CS4GA Computer Science Capacity Gran	\$ 24,886.45	\$ -	\$ 4,050.00	\$ 2,995.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	
1565 Hygiene Products in Georgia Schools	8,007	5,807	20,970	18,629	26,826	25,000	25,000	25,000	
1695 School Security Grant - 2019-2020	990,000	-	-	-	1,650,000	-	-	-	
2411 Pupil Transportation - State Bonds	428,880	468,880	192,000	16,000	192,000	192,000	192,000	192,000	
2412 Bus Purchases - State Allotment	-	-	-	1,233,540	-	-	-	-	
2414 Alternative Fuel School Bus Incentive G	-	-	-	144,001	168,000	-	-	-	
2620 Preschool Handicapped State Grant	735,574	764,998	747,246	648,589	644,399	750,000	750,000	750,000	
3019 Vocational Supervisors	28,280	27,298	23,340	28,667	28,667	27,893	28,108	28,322	
3529 Extended Year Ag.	15,622	15,909	16,262	17,239	17,928	18,000	18,000	18,000	
3532 Voc Construct Equip - State Bond	272,398	48,000	-	364,061	-	200,000	200,000	150,000	
3540 Apprenticeship - Spec Approp	36,639	34,615	36,486	36,890	36,890	36,890	36,890	36,890	
3550 Vocational Industry Cert State	32,891	-	10,000	15,000	40,000	28,344	31,265	34,187	
3553 Extended Day-Agriculture	18,551	18,901	19,311	20,471	20,471	20,471	20,471	20,471	
3554 Extended Day-Technology/Career	116,218	116,194	103,912	123,429	123,718	123,365	123,588	123,812	
7040 GEMA Donations to LEAs	-	248,457	-	-	-	-	-	-	
7050 Math And Science Supplement	219,007	170,540	138,997	166,715	166,715	175,000	175,000	175,000	
8532 GF PCCA Voc Const Summer	-	112,206	-	-	-	-	-	-	
9191 GF Instruction NHEC PCCA	51,537	8,795	-	-	-	-	-	-	
9210 EdCamp Foundation	-	-	-	-	-	-	-	-	
9211 Tech Competition	170	-	-	-	-	-	-	-	
<b>Total Grant Program Expenditures</b>	<b>\$ 2,978,661</b>	<b>\$ 2,040,600</b>	<b>\$ 1,312,574</b>	<b>\$ 2,836,226</b>	<b>\$ 3,120,614</b>	<b>\$ 1,601,963</b>	<b>\$ 1,605,322</b>	<b>\$ 1,558,682</b>	



## Level Three: Summary Data for Individual Funds

### Special Revenue Funds

The **Special Revenue Funds** account 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. 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.

- The **School Nutrition Fund** accounts for activities associated with the District's School Nutrition Program (SNP). Although a Special Revenue Fund, the School Nutrition Fund is presented separately for budget appropriation and internal reporting purposes.

Most federal grants are allocated through the Georgia Department of Education to the local school district. For Paulding County, ESSER III, Special Education VIB Flow-through, L4GA 2.0, and Title I will be the largest grants awarded for FY2024 at \$11.1 million, \$5.5 million, \$4.9 million, and \$4.2 million respectively. All four grants exceed 10% of the total budgeted expenditures for Special Revenue Funds. Below are brief descriptions of these grants and their anticipated FY2024 award.

#### **ARP Act (ESSER III) (Program 4190 \$11,059,210)**

The ARP Act (ESSER III) provides education funding to state education agencies and local education agencies to support schools as they are dealing with the effects of the COVID-19 Pandemic. The Elementary and Secondary School Emergency Relief Fund distributes funds to LEAs based on their Title I allocations. These funds are intended to be used for learning loss, preparing schools for reopening, testing, repairing, and additional activities that address how to prevent, prepare, and respond to the COVID-19 pandemic.

#### **Special Education VI-B Flow-through (Program 2824, \$5,531,260)**

The Special Education VIB Flow-through 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 children with disabilities including but not limited to physical therapy, speech therapy, occupational therapy, special transportation and audiology.

#### **Comprehensive Literacy State Development Grant (Program 1736-1739, 4201-4204 \$4,934,000)**

The second round of funding for Georgia was awarded a total of \$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. As a result of the COVID-19 pandemic, \$1.9 million was provided over a two-year period through ARP, American Rescue Plan Act.



**Title I-A Improving the Academic Achievement of the Disadvantaged (Program 1750, \$4,225,864)**

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 FY2024, Title I will be able to serve 9 schools in the Paulding County School District.

[Major \(Significant\) Funding Sources and Uses \(Expenditure Categories\)](#)

**Federal Revenue**

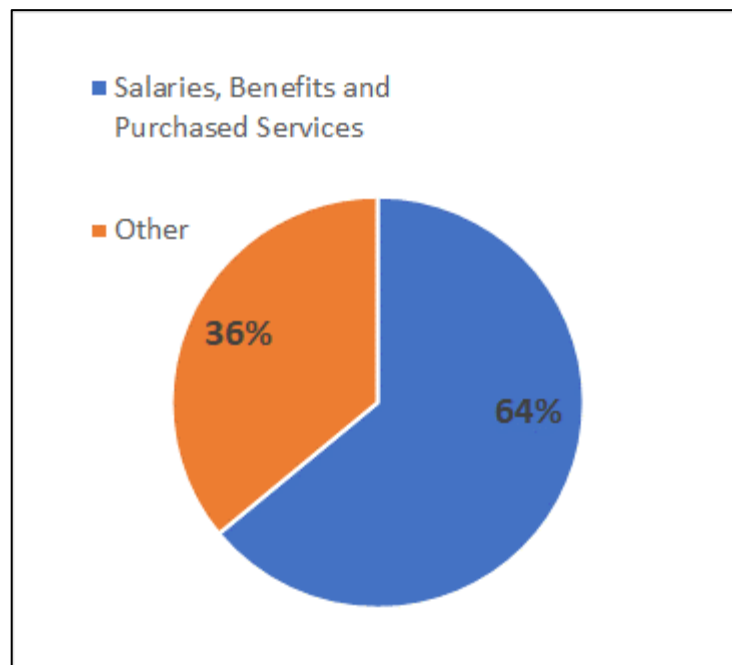
Federal revenue (U.S. Department of Education) accounts for 76.2% of all FY2024 Special Revenue Fund Proposed Budget.

**Salaries, Benefits and Purchased Service Expenditures**

Salaries, Benefits and Purchased Service Expenditures (including Purchased Professional & Technical Services and Contracted Services for Teachers) account for 64% of the FY2024 Special Revenue Expenditure Budget.

The proposed FY2024 budget includes:

- \$14.6 million in Salaries or 40.3%
- \$6.6 million in Benefit costs or 18.4%
- \$1.9 million in Purchased Services or 5.3%



Underlying Assumptions and Significant Trends for Major Funding Sources and Uses

**Underlying Assumptions:**

Federal Funding Sources

- For most grants, should the funding of these programs be eliminated or reduced, it is likely that the services provided would be negatively impacted 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.
- Increases in enrollment, especially enrollment in Exceptional Students Educational Programs (ESEP), should continue to increase grant opportunities, but will also likely place higher demands on local resources.

Salaries, Benefits and Purchased Services

- When grant awards do not fully support the initiative, local revenue sources (General Fund) may be required to address allotment quantity, total compensation and benefits.
- Cost of labor will continue to grow at a higher rate than awards, resulting in a decline in resources available for non-labor related expenditures. For example, 30% of the Proposed Budget is for non-labor related expenditures, compared to the prior three-year average of 33%.
- Increases to local pay scales do not always result in additional grant resources.

## Significant Trends or Factors Influencing Budget Decisions:

### Demographic and Economic Factors

Free and Reduced-Price Meal Benefits Program Eligibility. *Free and Reduced-Price Meal Benefits Program (FRL)* 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.

FRL participation is a measurement of student wealth and is directly impacted by the demographic and economic conditions of Paulding County.

FRL is a key element in the allocation of several grants, including Title I and Special Education VIB Flow-through.

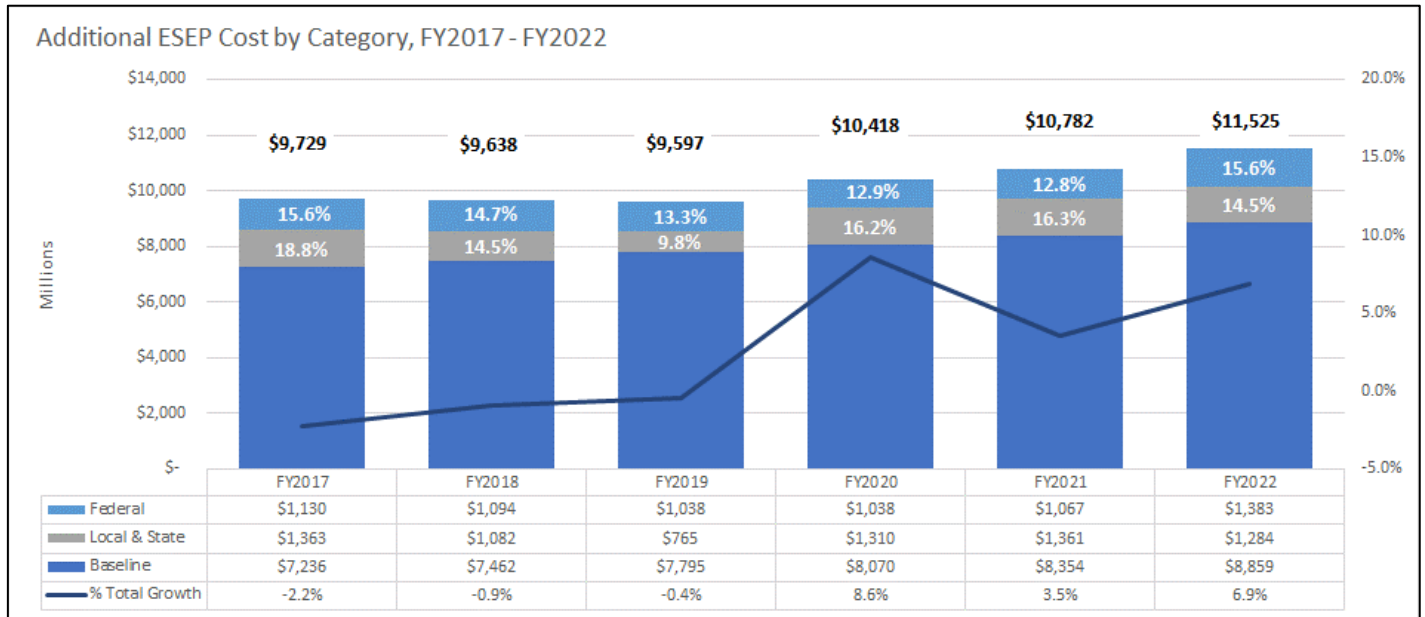
The FRL participation percentage increased 14.8% from October 2021 to October 2022, from 27.8% to 42.6%, respectively.

The Statewide participation percentage increased 14.0%, from 45.3% to 59.3%. This increase was due to the elimination of federal funds covering all student meals in FY2023.

#### Free and Reduced Price Meal Eligibility (FRL)

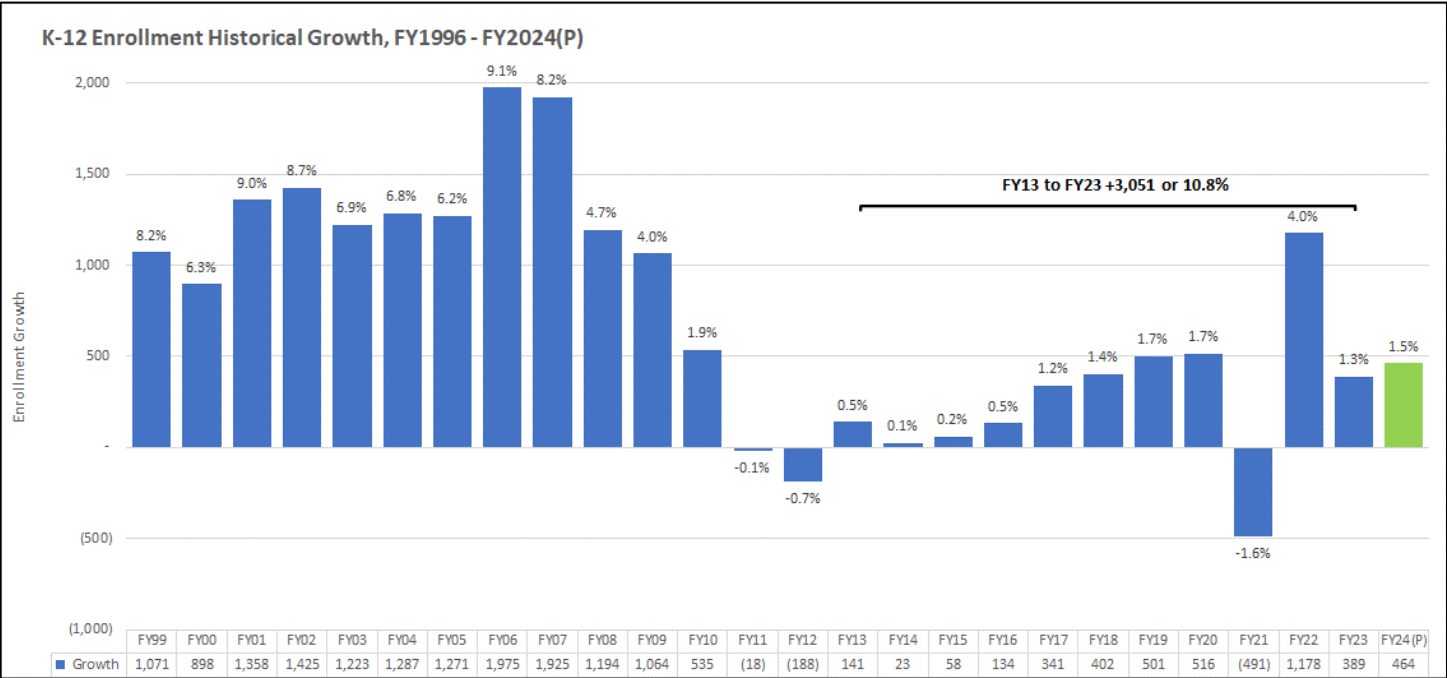
School	Oct-21 %FRL	Oct-22 %FRL	Change
0299 - Allgood Elementary School	48.51	63.04	14.53
0103 - Bessie L. Baggett Elementary	36.96	61.77	24.81
0110 - Burnt Hickory Elementary School	12.11	18.29	6.18
0199 - C. A. Roberts Elementary School	28.50	44.60	16.10
0410 - Carl Scoggins Sr. Middle school	30.15	47.37	17.22
0304 - Connie Dugan Elementary School	37.89	55.02	17.13
1050 - Dallas Elementary School	54.64	74.45	19.81
0292 - East Paulding High School	22.93	37.74	14.81
0394 - East Paulding Middle School	23.58	39.16	15.58
0194 - Floyd L. Shelton Elementary School at Crossroad	13.30	21.74	8.44
0310 - Hal Hutchens Elementary	44.07	61.61	17.54
2352 - Herschel Jones Middle School	41.67	61.34	19.67
5050 - Hiram Elementary School	43.88	61.21	17.33
0101 - Hiram High School	34.02	54.77	20.75
0404 - Irma C. Austin Middle School	31.93	51.39	19.46
0297 - J. A. Dobbins Middle School	34.21	60.90	26.69
0201 - Lena Mae Moses Middle School	25.74	42.12	16.38
0104 - Lillian C. Poole Elementary School	34.38	55.39	21.01
0188 - McGarity Elementary School	36.61	50.68	14.07
0198 - Nebo Elementary School	33.22	53.79	20.57
2052 - New Georgia Elementary School	32.48	49.17	16.69
0109 - North Paulding High School	12.55	21.33	8.78
0294 - Northside Elementary School	31.44	49.44	18.00
0213 - P. B. Ritch Middle School	39.43	59.87	20.44
2552 - Paulding County High School	31.06	47.83	16.77
0204 - Roland W. Russom Elementary	18.51	28.77	10.26
0197 - Sam D. Panter Elementary School	39.50	63.39	23.89
0108 - Sammy McClure Sr. Middle School	11.78	17.06	5.28
0210 - Sara M. Ragsdale Elementary	34.88	55.33	20.45
0106 - South Paulding High School	22.16	36.00	13.84
0192 - South Paulding Middle School	35.94	47.40	11.46
4052 - Union Elementary School	29.09	41.90	12.81
0113 - WC Abney Elementary	26.95	38.25	11.30
<b>Paulding County School District</b>	<b>27.80</b>	<b>42.64</b>	<b>14.84</b>
<b>Statewide Average</b>	<b>45.34</b>	<b>59.31</b>	<b>13.97</b>

ESEP Enrollment. ESEP enrollment has increased dramatically over the past several years. In FY2022, per-pupil ESEP cost an additional 15.6% and 14.5% in Federal and State/Local funds, respectively, over the \$8,859 baseline cost of a student. That is a total additional cost of 30.1%, representing an 6.9% increase from FY2021 and an 18.5% increase from FY2017.



Enrollment Factors

Enrollment Growth. Increases in enrollment may result in additional grant awards, but funding may not cover all the additional costs associated with required services. For the 10 years ending FY2023, the District had an annual growth rate of 1.0%. In the prior decade, from FY2013 to FY2023, enrollment increased 3,051 or 10.8%. FY2023 enrollment increased 389 or 1.3% to 31,302. 2024 is projected to grow 464 to 31,765 or 1.5%.



Funding Factors

Federal Budget. Changes in the appropriations for grants and/or the allocation methodology.

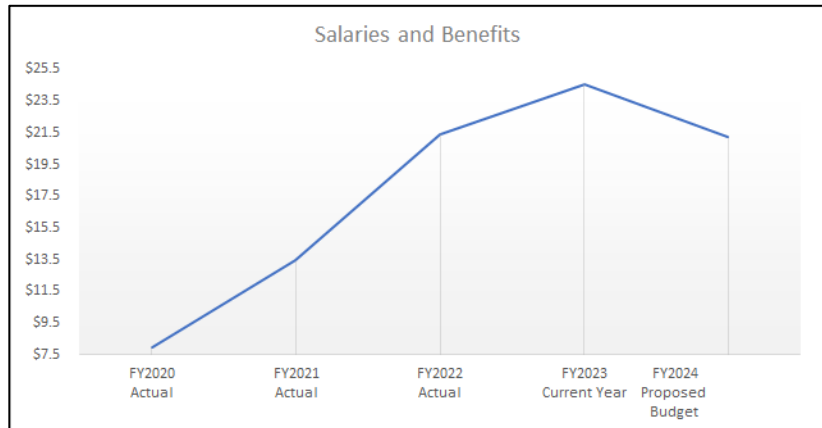
Grant Requirements. Specific requirements, including restrictions on expenditures may impact decisions regarding grant application, especially when local funds are required to fully support the initiative.

## Operating Factors

**Rising Cost of Human Capital.** With around 64% of the budget focused on salaries, benefits and purchased services, the rising cost of human capital is a major factor bearing on the District's future. These increases 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.

### Salaries and Benefits:

- \$14.6m Salaries, 16.3% Decrease
- \$6.6m Benefits, 7.2% Decrease
- \$ 21.2m Salaries and Benefits, 13.7% Decrease



## Material Changes (Shifts) from Current Year Budget

### Changes in Revenue

The proposed revenue budget is \$4.7 million or 11.2% less than the current year. This is primarily due to a decrease of \$3.0 million in the ARP (ESSER III) grant.

### Changes in Expenditures

The proposed expenditure budget is also \$4.7 million less than the current year, primarily due to the ARP (ESSER III) grant, which is represented across several objects. FY2024 will be the final year the District will receive these funds, with a year of carry-over if all funds are not extinguished.

A result of the rising cost of human capital, Salaries, Benefits and Purchased Services (including Purchased Professional & Technical Services and Contracted Services for Teachers) account for 67% of the current year budget as opposed to 64% of the Proposed Budget. Conversely, non-labor related expenditures account for 33% of the current year budget as opposed to 36% of the Proposed Budget.

*Material or significant changes are defined as a minimum of 0.05% of proposed expenditures and a 10% change (absolute value) from the current to Proposed Budget.*

## Significant Changes in Fund Balance

No material changes in fund balance are anticipated in the Proposed Budget.

The budget does not reflect a negative trend in fund balance during the three-year forecast period.

### Anticipated FY2024 Grants

Below is a brief description of other common grants awarded to the District and a table of anticipated awards for FY2024.

#### **Comprehensive Literacy State Development Grant (L4GA) & ARP L4GA Supplement Grant (Programs 1736-1739, 4201-4204)**

Federal grant to improve literacy outcomes for students from birth through grade 12.

##### **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.

##### **Title IV-A Student Support and Academic Enrichment (Program 1779)**

Title IV-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 Grant (Program 1800)**

The McKinney Vento grants seeks to ensure that each homeless student has equal access to the same free, appropriate public education.



**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.

**Title III Part A: Language Instruction for English Learners and Immigrant Students (Program 1828)**

Title III helps ensure that English Learners including immigrant children and youth, attain English proficiency and develop high levels of academic achievement in English.

**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.

**American Rescue Plan Emergency Relief Fund – Homeless Children and Youth (ARP-HCY) (Program 1902)**

Funding under this program must be used for the purposes of identifying homeless children and youth and providing homeless children and youth with (A) wrap-around services in light of the challenges of COVID-19; and (B) assistance needed to enable homeless children and youth to attend school and participate fully in school activities.

**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.

**IDEA 619 Special Education Pre-school (Program 2820)**

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

**IDEA 611 Special Education Flowthrough (Program 2824)**

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

**IDEA Parent Mentor (Program 2831)**

The funding of this grant assists in providing support for the special education Parent Mentor. The Parent Mentor helps to enhance communication and collaboration among families, educators, and communities to lead to greater success for students with disabilities and increase family engagement.

**IDEA Capacity Grant (Program 2836)**

The funding for this grant assists in providing capacity building on one or more of the following areas: supporting students with dyslexia, multi-sensory reading initiatives, therapeutic services, and evidence-based reading programs.

**Perkins V Program Improvement Grant (Program 3324)**

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 V-Perkins Plus Reserve Grant and Perkins Plus Carryover (Program 3325 and Program 3327)**

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.

**ESSER III – ARP Act (Program 4190)**

The ARP Act (ESSER III) provides education funding to state education agencies and local education agencies to support schools as they are dealing with the effects of the COVID-19 Pandemic. The Elementary and Secondary School Emergency Relief Fund distributes funds to LEAs based on their Title I allocations. These funds are intended to be used for learning loss, preparing schools for reopening, testing, repairing, and additional activities that address how to prevent, prepare, and respond to the COVID-19 pandemic.

**ARP Opportunity Grant (Program 4207)**

The funds are designed to support Whole Child Education. To ensure that students are engaged and challenged, these grants target the areas of College Readiness and Talent Development, Mathematics, Health and PE, Science, Social Studies, and World Languages and Global Workforce Initiatives.

**ARP (ESSER III) -CTAE STEM/STEAM (Program 4315)**

Funding from this grant can be used to significantly increase access to STEM/STEAM education, incorporate rigorous investigative research and data collection into curriculum, utilize process-based thinking to teach problem-solving and structure learning units, and integrate academic areas into STEM/STEAM curriculum.

### Sources of Strength (Program 9208)

Sources of Strength is a radically strength-based, upstream suicide prevention program with shown effectiveness in both preventative upstream and intervention outcomes. Sources of Strength is considered the first suicide prevention program to demonstrate effectiveness using Peer Leaders to enhance protective factors associated with reducing suicide across a school population.



Paulding County School District  
Fiscal Year Budget

2024

Anticipated FY2024 Grants

Program Names	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Current Year	FY2024 Proposed Budget
Striving Readers Birth-5	\$ 51,338	\$ 46,352			
Striving Readers Elementary	176,858	218,317			
Striving Readers Middle	132,007	116,696			
Striving Readers High	339,329	409,461			
L4GA - Birth through Age 5		425,759	\$ 544,962	\$ 514,976	\$ 932,468
L4GA - Kindergarten through Grade 5		1,950,533	1,312,855	1,708,089	1,624,760
L4GA Middle School		818,569	553,660	935,129	820,483
L4GA High School		852,599	869,845	918,668	921,156
Title I	3,664,079	3,954,474	3,779,928	4,199,157	4,225,864
Title IIII-A, Student Support and Academic Enrichment	159,089	110,307	121,951	304,082	300,000
Title II-A, Improving Teacher Quality	466,280	500,500	620,152	665,163	783,371
Title II-A, Advance Placement	3,475	3,000	3,100	2,275	3,500
Education of Homeless Children			49,360	52,529	74,005
Limited English Proficient	88,911	94,375	78,087	131,875	127,183
Title III-A, Immigrant	1,273	4,960	27,211	21,238	21,229
Idea High Cost Fund Pool	26,885	289,233	78,200	193,051	152,700
Special Education -State Program Improvement Grant		8,964			
Jr. ROTC	459,263	466,198	396,281	411,043	396,754
ARP - Homeless 2			37,666	38,929	83,568
Family Connection	49,993	48,000	48,000	52,500	52,500
Pre-School-Regular Project, Special Education	81,295	90,532	108,419	113,762	100,152
VI-B Flowthrough Special Education	4,564,250	4,388,222	6,033,257	5,945,561	5,531,260
IDEA Supplemental Relief Allocations		43,000	1,075		
IDEA Georgia Parent Mentor Partnership Participation Grant	14,400	14,400	14,400	18,400	18,400
Title VI B , Capacity Building					75,000
IDEA Special Education – Flow-Through ARPA			202,487	1,121,282	
IDEA Special Education – Ages 3 to 5 ARPA			33,888	52,666	
Vocational 85% Grant-Program Improvement.	184,228				
Perkins IV - Perkins Plus Reserve Grant	24,286				
Perkins Plus Carry-over	10,003	21,235			
Perkins V - Program Improvement Grant		192,730	193,183	207,857	207,906
Perkins V - Perkins Plus Grant		23,094	24,986	25,000	24,000
Perkins V - Carry-over Grant			20,830	14,218	14,000
ARP Act - ESSER III Funds - Employee Retention Bonus		3,465,785			
CARES Act - ESSER Funds		3,012,724			
CARES Act - ESSER I Funds - CTAE Extended Day		5,766			
CARES Act - ESSER I Funds - CTAE Supervision		2,859	5,677		
CARES Act - ESSER I Funds - CTAE Youth Apprenticeship		3,625			
CARES Act - ESSER I Funds - Agriculture Extended Day		899			
CARES Act - ESSER I Fund - Agriculture Extended Year		764			
CARES Act - ESSER Funds - Special Education Supplemental Relief Allocations		38,286	5,789		

Paulding County School District  
Fiscal Year Budget

2024

Anticipated FY2024 Grants Continued

Program Names	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Current Year	FY2024 Proposed Budget
CARES Act - ESSER Funds - SEA Reserve Grant Set-Aside		6,000			
CARES Act - ESSER I - School Nursing Grant			65,651		
CRRSA Act - ESSER II Funds		2,362,364	10,263,952		
American Rescue Plan (ARP) Act - ESSER III Funds			3,316,900	14,086,249	11,059,210
ARP FCC Emergency Connectivity Fund Program			807,629		
ARP - ESSER III - L4GA Supplemental Grant - Birth to Five			9,155	140,391	199,889
ARP - ESSER III - L4GA Supplemental Grant - K-5			115,213	700,332	138,633
ARP - ESSER III - L4GA Supplemental Grant - 6-8			48,531	162,545	127,518
ARP - ESSER III - L4GA Supplemental Grant - 9-12			13,071	100,852	169,093
ARP - ESSER III - Instruction Support/Teacher Training for Readiness in Literacy			112,500	89,606	-
ARP Act - ESSER III Funds - Teacher and Learning Grants			4,367	1,617	8,000
ARP - ESSER III - CTAE STEM/STEAM PL and Teacher Externships					19,900
CARES Act ESSER Summer			2,570		
CARES Equitable Service Summer			634		
ARP Opportunity Grant				10,433	
Title I Summer	29,530	4,417	25,973	20,349	8,854
Title IV SSAE Summer	15,625	135,368	168,867		54,666
Title II-A Summer	68,912		158,066	86,595	90,383
Summer Account, Title II-A Advance Placement		825	700		
Title 3A Limited English Summer	4,042			14,965	
Federal Preschool Summer	21,720				
Title 3A Lang Immigration Summer	360			3,349	
Sunshine Fund		713	359	160	
SNP Grant Action for Healthy Kids	1,613	450	497	1,571	
SPED Medicaid Fee For Service	142,770	65,986	29,982	105,643	170,000
SPED Medicaid ACE	374,395	85,008	309,300	969,278	921,125
Hospitality Vending			400	341	
Partners in Ed	1,824				
Partners in Ed Designated	485		749	1,994	
Med ACE Donations		1,495	2,149		
ESEP Partners in Ed			5,156	5,015	
Transportation Partners in Ed			2,148	2,416	
GOSA Innovation Fund	42,870				
Transportation Misc Grant	65,000				
McDonalds Misc Grant	8,936	19,990			
Sources of Strength			31,526	32,132	88,000
GSBA claims			4,962	4,895	5,000
Dell Repairs				259	
Misc	3,427,993	3,045,023	5,356,621	6,678,492	6,589,165
	\$14,703,316	\$27,349,854	\$36,022,875	\$40,866,928	\$36,139,695



Paulding County School District  
Fiscal Year Budget

2024

Financial Data

Special Revenue Funds								
	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
	Actual	Actual	Actual	Current Year	Proposed Budget	Forecast	Forecast	Forecast
<b>Revenue:</b>								
Other Local Sources	\$ 4,391,994	\$ 4,260,871	\$ 6,875,341	\$ 8,734,359	\$ 8,707,026	\$ 8,724,984	\$ 8,735,339	\$ 8,645,694
State Source	92,777	48,000	80,000	67,000	140,500	140,000	140,000	140,000
Federal	10,587,437	24,083,189	30,231,026	33,031,395	28,313,905	30,206,388	30,208,218	30,310,048
<b>Total Revenue</b>	<b>\$15,072,208</b>	<b>\$28,392,060</b>	<b>\$37,186,367</b>	<b>\$ 41,832,754</b>	<b>\$ 37,161,431</b>	<b>\$ 39,071,372</b>	<b>\$ 39,083,557</b>	<b>\$ 39,095,742</b>
<b>Expenditures:</b>								
1000 Instruction	\$ 8,585,615	\$18,025,407	\$21,399,743	\$ 23,351,076	\$ 19,398,901	\$ 22,288,469	\$ 22,419,469	\$ 22,004,099
2100 Pupil Services	1,370,823	1,625,267	3,135,732	3,244,528	2,612,908	2,635,216	2,382,594	2,379,972
2210 Improvement of Instruction	180,393	306,090	611,727	485,241	551,152	517,350	522,309	527,267
2213 Instructional Staff Training	2,120,457	3,408,282	5,037,464	8,436,717	8,504,163	8,505,249	8,508,491	8,508,103
2220 Media Services	911	70,821	75,406	8,200	-	-	-	-
2230 Federal Grant Administration	334,208	327,908	486,881	723,382	777,625	723,133	728,461	733,790
2300 General Administration	160,108	442,146	1,665,008	1,779,074	1,265,796	1,215,100	1,269,874	1,224,648
2400 School Administration	18,924	292,615	695,993	336,591	193,897	378,016	386,763	395,510
2500 Business Services	272	17,879	37,040	210	-	-	-	-
2600 Maintenance	76	394,243	285,039	6,137	5,000	5,000	5,000	5,000
2700 Transportation	951,595	1,297,827	1,257,494	1,058,602	1,325,656	1,330,904	1,331,793	1,332,683
2800 Central Support Services	13,806	34,250	82,248	17,271	9,080	9,000	9,000	9,000
2900 Other Support Services	49,993	48,000	48,000	52,500	52,500	52,500	52,500	52,500
3100 SNP	-	232,177	3,898	35,539	-	-	-	-
3200 Enterprise Operations	916,134	826,942	1,201,202	1,331,859	1,443,016	1,411,435	1,467,303	1,923,171
<b>Total Expenditures</b>	<b>\$14,703,316</b>	<b>\$27,349,854</b>	<b>\$36,022,875</b>	<b>\$ 40,866,928</b>	<b>\$ 36,139,695</b>	<b>\$ 39,071,372</b>	<b>\$ 39,083,557</b>	<b>\$ 39,095,742</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>\$ 368,892</b>	<b>\$ 1,042,206</b>	<b>\$ 1,163,492</b>	<b>\$ 965,826</b>	<b>\$ 1,021,736</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Other Sources (Uses):</b>								
Transfers In	7,337	-	323,600	52,708	-	-	-	-
Transfers Out	(7,337)	-	(347,964)	(52,901)	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>(24,365)</b>	<b>(193)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in Fund Balance</b>	<b>\$ 368,892</b>	<b>\$ 1,042,206</b>	<b>\$ 1,139,128</b>	<b>\$ 965,633</b>	<b>\$ 1,021,736</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Beginning Fund Balance	1,898,075	2,266,967	3,309,173	4,448,301	5,413,934	6,435,670	6,435,670	6,435,670
<b>Ending Fund Balance</b>	<b>\$ 2,266,967</b>	<b>\$ 3,309,173</b>	<b>\$ 4,448,301</b>	<b>\$ 5,413,934</b>	<b>\$ 6,435,670</b>	<b>\$ 6,435,670</b>	<b>\$ 6,435,670</b>	<b>\$ 6,435,670</b>

Paulding County School District  
Fiscal Year Budget

2024

Special Revenue Funds

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Current Year	FY2024 Proposed Budget	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast
<b>Summary by State Object:</b>								
100 Salaries	\$ 5,759,587	\$10,610,450	\$15,810,702	\$ 17,424,615	\$ 14,581,457	\$ 15,000,000	\$ 14,000,000	\$ 13,000,000
200 Benefits	2,227,994	2,826,089	5,627,204	7,149,191	6,636,898	6,900,000	6,440,000	5,980,000
<b>Total Salaries &amp; Benefits</b>	<b>\$ 7,987,580</b>	<b>\$13,436,539</b>	<b>\$21,437,905</b>	<b>\$ 24,573,806</b>	<b>\$ 21,218,355</b>	<b>\$ 21,900,000</b>	<b>\$ 20,440,000</b>	<b>\$ 18,980,000</b>
Other Expenditures:								
300 Purchased Profess & Tech Services	\$ 1,394,226	\$ 2,243,349	\$ 2,923,111	\$ 2,562,502	\$ 1,837,434	\$ 1,840,000	\$ 1,840,000	\$ 1,840,000
321 Contracted Service - Teachers	81,728	66,460	21,405	59,003	75,000	-	-	-
340 Professional Legal Services	-	13,200	-	15,000	-	-	-	-
430 R&M Services	4,342	3,001	3,946	4,426	1,836	4,000	4,000	4,000
441 Rental of Land or Buildings	-	-	-	200	5,500	-	-	-
530 Communication	5,368	4,930	9,185	10,457	3,550	5,000	5,000	5,000
532 Commun - Web-Based Subt and Licen	310,532	1,169,085	658,322	1,462,944	1,441,500	-	-	-
563 Tuition To Private Sources	154	-	-	-	-	-	-	-
580 Travel - Employees	92,628	16,448	54,733	116,322	164,803	100,000	100,000	100,000
595 Other Purchased Services	12,586	3,679	7,849	23,184	56,261	52,769	63,454	74,140
610 Supplies	3,554,094	3,610,937	5,668,611	7,181,599	7,122,568	8,639,845	9,710,606	10,781,367
611 Supplies - Technology Related	25,743	80,019	57,002	70,524	3,745	31,358	26,009	20,660
612 Computer Software	-	4,695	4,938	5,575	-	1,445,000	1,445,000	1,445,000
615 Expendable Equipment	59,727	136,843	198,796	351,026	284,137	405,007	471,307	537,608
616 Expendable Computer Equipment	421,840	4,515,873	1,202,552	149,727	71,050	70,000	70,000	70,000
620 Energy	89,448	230,716	193,152	1,056,177	1,325,656	1,568,393	1,898,180	2,227,968
640 Digital/Electronic Textbooks	-	-	132,000	-	-	-	-	-
641 Textbooks - Printed	-	-	421,713	765	-	-	-	-
642 Books (Non-Textbooks) & Periodicals	189,523	1,181,178	1,156,148	1,267,200	788,377	1,200,000	1,200,000	1,200,000
730 Purch of Equip - (Not Buses or Comp)	-	-	23,350	10,600	-	10,000	10,000	10,000
732 Purchase or Lease- Buses	65,000	-	-	-	-	-	-	-
810 Dues and Fees	168,031	119,686	146,300	196,080	290,755	200,000	200,000	200,000
880 Federal Indirect Cost Charges	147,666	414,940	1,647,587	1,748,313	1,249,168	1,500,000	1,500,000	1,500,000
890 Other Expenditures	93,100	98,278	54,270	1,500	200,000	100,000	100,000	100,000
<b>Total State Objects</b>	<b>\$14,703,316</b>	<b>\$27,349,854</b>	<b>\$36,022,875</b>	<b>\$ 40,866,928</b>	<b>\$ 36,139,695</b>	<b>\$ 39,071,372</b>	<b>\$ 39,083,557</b>	<b>\$ 39,095,742</b>



## School Nutrition Fund

The **School Nutrition Fund** accounts for activities associated with the District's School Nutrition Program (SNP). Although a Special Revenue Fund, the School Nutrition Fund is presented separately for budget appropriation and internal reporting purposes.

### Major (Significant) Funding Sources and Uses (Expenditure Categories)

**Federal Funding Sources** (National Child Nutrition Program) account for 65.5% of the proposed revenue budget.

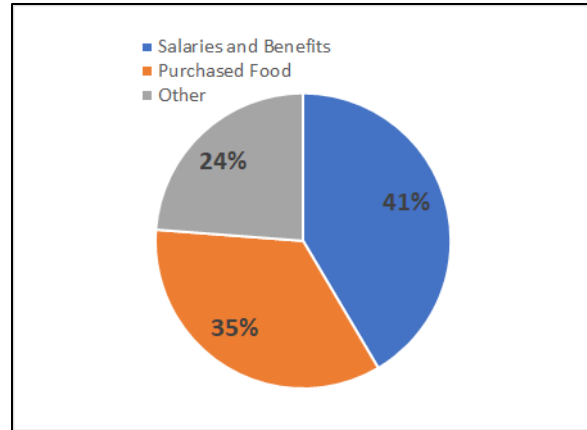
#### Other Local Sources Revenue

Other Local Sources (Meal Purchases) account for 31.3% of the proposed revenue budget.

#### Salaries and Benefits Expenditures

Salaries and Benefits account for 41.0% of the Proposed Budget, including:

- \$6.2 million in Salaries or 26.0%
- \$3.6 million in Benefit costs or 15.1%



**Purchased Food Expenditures** account for \$8.3 million or 34.6% of the Proposed Budget.

### Underlying Assumptions and Significant Trends for Major Funding Sources and Uses

#### Underlying Assumptions:

##### Federal Funding Sources

- As is the case for most grants, should the funding of these programs be eliminated or reduced, the services provided would likely be negatively impacted.

##### Local Funding Sources

- Meal purchases are volatile and sensitive to governmental regulations.

##### Salaries and Benefits

- Cost of labor will continue to grow.

##### Purchased Food

- As a commodity, purchased food cost is volatile, and has historically increased due to inflation and rising fuel costs.

## Significant Trends or Factors Influencing Budget Decisions:

### Demographic and Economic Factors

Free and Reduced-Price Meal Benefits Program Eligibility. *Free and Reduced-Price Meal Benefits Program (FRL)* 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.

FRL participation is a measurement of student wealth and is directly impacted by the demographic and economic conditions of Paulding County.

The FRL participation percentage increased 14.8% from October 2021 to October 2022, from 27.8% to 42.6%, respectively.

The Statewide participation percentage increased 14.0%, from to 45.3% to 59.3%. This increase was due to the elimination of federal funds covering all student meals in FY2023.

#### Free and Reduced Price Meal Eligibility (FRL)

School	Oct-21 %FRL	Oct-22 %FRL	Change
0299 - Allgood Elementary School	48.51	63.04	14.53
0103 - Bessie L. Baggett Elementary	36.96	61.77	24.81
0110 - Burnt Hickory Elementary School	12.11	18.29	6.18
0199 - C. A. Roberts Elementary School	28.50	44.60	16.10
0410 - Carl Scoggins Sr. Middle school	30.15	47.37	17.22
0304 - Connie Dugan Elementary School	37.89	55.02	17.13
1050 - Dallas Elementary School	54.64	74.45	19.81
0292 - East Paulding High School	22.93	37.74	14.81
0394 - East Paulding Middle School	23.58	39.16	15.58
0194 - Floyd L. Shelton Elementary School at Crossroad	13.30	21.74	8.44
0310 - Hal Hutchens Elementary	44.07	61.61	17.54
2352 - Herschel Jones Middle School	41.67	61.34	19.67
5050 - Hiram Elementary School	43.88	61.21	17.33
0101 - Hiram High School	34.02	54.77	20.75
0404 - Irma C. Austin Middle School	31.93	51.39	19.46
0297 - J. A. Dobbins Middle School	34.21	60.90	26.69
0201 - Lena Mae Moses Middle School	25.74	42.12	16.38
0104 - Lillian C. Poole Elementary School	34.38	55.39	21.01
0188 - McGarity Elementary School	36.61	50.68	14.07
0198 - Nebo Elementary School	33.22	53.79	20.57
2052 - New Georgia Elementary School	32.48	49.17	16.69
0109 - North Paulding High School	12.55	21.33	8.78
0294 - Northside Elementary School	31.44	49.44	18.00
0213 - P. B. Ritch Middle School	39.43	59.87	20.44
2552 - Paulding County High School	31.06	47.83	16.77
0204 - Roland W. Russom Elementary	18.51	28.77	10.26
0197 - Sam D. Panter Elementary School	39.50	63.39	23.89
0108 - Sammy McClure Sr. Middle School	11.78	17.06	5.28
0210 - Sara M. Ragsdale Elementary	34.88	55.33	20.45
0106 - South Paulding High School	22.16	36.00	13.84
0192 - South Paulding Middle School	35.94	47.40	11.46
4052 - Union Elementary School	29.09	41.90	12.81
0113 - WC Abney Elementary	26.95	38.25	11.30
<b>Paulding County School District</b>	<b>27.80</b>	<b>42.64</b>	<b>14.84</b>
<b>Statewide Average</b>	<b>45.34</b>	<b>59.31</b>	<b>13.97</b>

Enrollment Factors

Enrollment Growth. Increases in enrollment may result in additional grant awards, but funding may not cover all the additional costs associated with required services. For the 10 years ending FY2023, the District had an annual growth rate of 1.0%. In the prior decade, from FY2013 to FY2023, enrollment increased 3,051 or 10.8%. FY2023 enrollment increased 389 or 1.3% to 31,302. 2024 is projected to grow 464 to 31,765 or 1.5%.

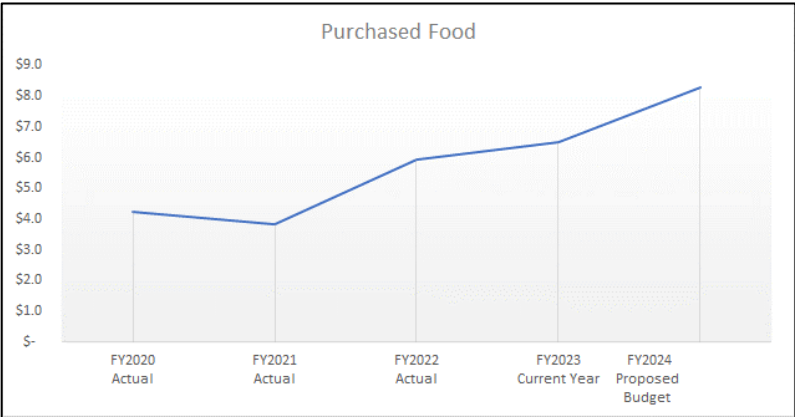
Funding Factors

Federal Budget. Changes in the appropriations for grants and/or the allocation methodology.

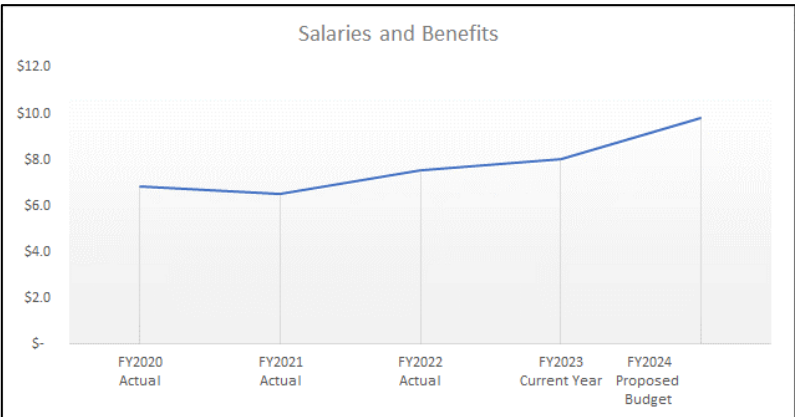
Meal Purchases. Meal purchases are volatile and sensitive to governmental regulations.

Operating Factors

Food Cost. Purchase Food accounts for \$8.3 million or 34.6% of the Proposed Budget. As a commodity, purchased food cost is volatile, and has historically increased due to inflation and rising fuel costs.



Rising Cost of Human Capital. With 41.0% of the proposed focused on salaries and benefits, the rising cost of human capital is a major factor bearing on SNP.



### Material Changes (Shifts) from Current Year Budget

#### Changes in Revenue

No material changes are anticipated, beyond current trends.

#### Changes in Expenditures

The proposed expenditure budget is \$5.3 million or 28.1% greater than the current year. This anticipated increase is due to a 5.0% raise in salaries for FY2024 and an increase in food purchase. Food purchases are anticipated to increase due to the current economic conditions of rising fuel costs and inflation.

*Material or significant changes are defined as a minimum of 0.05% of proposed expenditures and a 10% change (absolute value) from the current to Proposed Budget.*

### Significant Changes in Fund Balance

The Proposed Budget reflects a decline of \$7.0 million in fund balance. This decline is the result of a spending plan, designed to bring fund balance more in line with industry standards. To provide some relief to students who do not qualify for free-and-reduced meals, the School Nutrition program will keep meal prices at before pandemic costs. Fund balance will be used to help cover the additional cost.

The budget does not reflect a negative trend in fund balance during the three-year forecast period.

Paulding County School District  
Fiscal Year Budget

2024

Financial Data

School Nutrition Program								
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Current Year	FY2024 Proposed Budget	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast
<b>Revenue:</b>								
Other Local Sources	\$ 4,229,969	\$ 1,819,103	\$ 1,476,030	\$ 5,908,893	\$ 5,436,828	\$ 5,757,920	\$ 6,263,566	\$ 6,786,377
State Source	335,664	346,584	766,668	553,616	564,529	712,841	779,317	845,793
Federal	8,338,688	12,669,202	22,167,969	12,649,614	11,375,654	12,600,000	12,600,000	12,600,000
<b>Total Revenue</b>	<b>\$ 12,904,321</b>	<b>\$ 14,834,890</b>	<b>\$ 24,410,667</b>	<b>\$ 19,112,122</b>	<b>\$ 17,377,011</b>	<b>\$ 19,070,760</b>	<b>\$ 19,642,883</b>	<b>\$ 20,232,170</b>
<b>Expenditures:</b>								
3100 SNP	\$ 13,957,981	\$ 13,475,743	\$ 17,306,607	\$ 18,709,782	\$ 23,963,581	\$ 19,070,760	\$ 19,642,883	\$ 20,232,170
4000 Acquisition & Construction	909,025.99	198,021.54	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 14,867,007</b>	<b>\$ 13,673,764</b>	<b>\$ 17,306,607</b>	<b>\$ 18,709,782</b>	<b>\$ 23,963,581</b>	<b>\$ 19,070,760</b>	<b>\$ 19,642,883</b>	<b>\$ 20,232,170</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>\$ (1,962,686)</b>	<b>\$ 1,161,125</b>	<b>\$ 7,104,061</b>	<b>\$ 402,341</b>	<b>\$ (6,586,570)</b>	<b>\$ (0)</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Other Sources (Uses):</b>								
Transfers In	718,905	784,217	1,100,291	847,296	922,090	882,000	882,000	882,000
Transfers Out	(718,905)	(784,217)	(1,100,291)	(847,296)	(922,090)	(882,000)	(882,000)	(882,000)
<b>Total Other Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in Fund Balance</b>	<b>\$ (1,962,686)</b>	<b>\$ 1,161,125</b>	<b>\$ 7,104,061</b>	<b>\$ 402,341</b>	<b>\$ (6,586,570)</b>	<b>\$ (0)</b>	<b>\$ 0</b>	<b>\$ 0</b>
Beginning Fund Balance	5,420,703	3,458,016	4,619,142	11,723,203	12,125,543	5,538,973	5,538,973	5,538,973
<b>Ending Fund Balance</b>	<b>\$ 3,458,016</b>	<b>\$ 4,619,142</b>	<b>\$ 11,723,203</b>	<b>\$ 12,125,543</b>	<b>\$ 5,538,973</b>	<b>\$ 5,538,973</b>	<b>\$ 5,538,973</b>	<b>\$ 5,538,973</b>
<b>Summary by State Object:</b>								
100 Salaries	\$ 4,332,367	\$ 4,122,070	\$ 5,176,060	\$ 5,434,324	\$ 6,223,479	\$ 5,597,354	\$ 5,765,274	\$ 5,938,233
200 Benefits	2,509,923	2,414,201	2,392,378	2,621,250	3,609,122	2,699,887	2,780,884	2,864,311
<b>Total Salaries &amp; Benefits</b>	<b>\$ 6,842,291</b>	<b>\$ 6,536,271</b>	<b>\$ 7,568,438</b>	<b>\$ 8,055,574</b>	<b>\$ 9,832,601</b>	<b>\$ 8,297,241</b>	<b>\$ 8,546,158</b>	<b>\$ 8,802,543</b>
<b>Other Expenditures:</b>								
300 Purchased Profess & Tech Services	\$ (24,988)	\$ 12,823	\$ 19,926	\$ 32,850	\$ 44,998	\$ 33,835	\$ 34,850	\$ 35,896
410 Water, Sewer and Cleaning Services	207,839	227,890	232,636	282,070	268,493	290,532	299,248	308,225
430 R&M Services	75,071	55,083	104,190	143,329	157,639	147,629	152,058	156,619
520 Insurance (non-Employee Benefits)	25,135	29,448	30,131	31,722	37,856	32,673	33,653	34,663
530 Communication	25,210	25,580	24,885	24,483	28,839	25,217	25,974	26,753
580 Travel - Employees	34,645	26,344	29,044	41,649	60,850	42,898	44,185	45,511
591 SFS Commodity Hauling	55,486	58,297	66,083	133,642	120,400	120,651	124,271	127,999
610 Supplies	459,026	441,533	714,259	747,511	1,088,314	749,936	772,434	795,607
612 Computer Software	40,882	41,745	43,545	44,750	50,722	46,093	47,475	48,900
615 Expendable Equipment	77,957	21,735	18,212	33,835	173,067	34,850	35,895	36,972
616 Expendable Computer Equipment	-	3,743	33,450	23,123	28,156	23,816	24,531	25,267
620 Energy	205,414	217,627	241,257	257,723	293,447	245,454	252,818	260,402
630 Purchased Food	4,248,097	3,821,695	5,948,228	6,498,249	8,282,666	6,593,197	6,790,993	6,994,723
635 Food Acquisitions	857,187	1,170,822	1,191,885	1,193,346	1,147,503	1,229,146	1,266,021	1,304,002
720 Building Acq, Construction, and Impr	909,026	198,022	-	-	-	-	-	-
730 Purch of Equip - (Not Buses or Comp)	115,417	130,164	211,285	267,245	1,489,100	275,263	283,521	292,026
810 Dues and Fees	3,736	3,438	4,986	7,739	10,041	7,971	8,211	8,457
880 Federal Indirect Cost Charges	709,577	651,505	824,164	890,942	848,889	874,356	900,586	927,604
<b>Total State Objects</b>	<b>\$ 14,867,007</b>	<b>\$ 13,673,764</b>	<b>\$ 17,306,607</b>	<b>\$ 18,709,782</b>	<b>\$ 23,963,581</b>	<b>\$ 19,070,760</b>	<b>\$ 19,642,883</b>	<b>\$ 20,232,170</b>

## Capital Projects Fund

**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.

### Major (Significant) Funding Sources and Uses (Expenditure Categories)

#### Local Taxes: E-SPLOST

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. For the Proposed Budget, E-SPLOST collections are projected to total \$22.8 million.

Jul-23	\$	1,887,165
Aug-23		1,870,579
Sep-23		1,933,393
Oct-23		1,832,266
Nov-23		1,774,825
Dec-23		1,903,771
Jan-24		1,917,761
Feb-24		2,303,707
Mar-24		1,755,119
Apr-24		1,711,193
May-24		1,987,953
Jun-24		1,896,662
Total	\$	22,774,392

#### State Sources: 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 the Proposed Budget, State Capital Outlay Program reimbursements will total approximately \$0.9 million for the following projects:

- Dobbins Middle School
  - \$697,810 Renovation/Modification Reimbursement
- Allgood Elementary School
  - \$192,453 Renovation/Modification Reimbursement

#### E-SPLOST Capital Projects (Various Expenditures)

The following capital projects will be funded through E-SPLOST:

- Seven Hills MS Project – Build Middle School #10
- Burnt Hickory ES – Addition
- Baggett ES - Renovation
- Various Technology, Miscellaneous, and Maintenance Projects

Some major projects span multiple fiscal years. Below are major, multiyear projects:

Projects	FY21	FY22	FY23	FY24	FY25	FY26	Cost
Seven Hills MS Project	\$55,661	\$ 96,334	\$14,904,284	\$34,301,711			\$49,357,990
Burnt Hickory ES Addition		\$ 5,589	\$ 3,460,345	\$ 4,999,817			\$ 8,465,752
North Paulding HS Addition		\$ 4,160	\$ 2,757,018	\$19,364,181	\$6,913,981		\$29,039,340
Roberts ES Addition				\$ 500,000	\$3,096,000	\$3,596,000	\$ 7,192,000
Northside ES Addition				\$ 784,000	\$4,900,000	\$5,684,000	\$11,368,000
Dobbins MS Ren/Mod		\$1,228,733	\$ 5,102,399	\$ 739,556			\$ 7,070,688
Allgood ES Ren/Mod		\$ 998,513	\$ 4,489,612	\$ 1,390,981			\$ 6,879,105
Roberts ES Ren/Mod				\$ 2,736,000	\$2,736,000		\$ 5,472,000
Roberts Sewer			\$ 5,850	\$ 1,694,150			\$ 1,700,000
Baggett ES Ren/Mod				\$ 3,021,000	\$3,021,000		\$ 6,042,000
				\$69,531,396			

#### Construction Fund Capital Projects (Various Expenditures)

The following capital projects will be funded through the Construction Fund:

- North Paulding HS Addition
- Roberts ES Sewer Upgrade
- Other miscellaneous maintenance projects





Underlying Assumptions and Significant Trends for Major Funding Sources and Uses

**Underlying Assumptions:**

Transfers Out

Debt service is primarily funded through E-SPLOST VI (transferred from the Capital Projects Fund). An underlying assumption is the anticipated collection of E-SPLOST proceeds.

Jul-23	\$	1,887,165
Aug-23		1,870,579
Sep-23		1,933,393
Oct-23		1,832,266
Nov-23		1,774,825
Dec-23		1,903,771
Jan-24		1,917,761
Feb-24		2,303,707
Mar-24		1,755,119
Apr-24		1,711,193
May-24		1,987,953
Jun-24		1,896,662
Total	\$	22,774,392

Debt Service

No changes in the Amortization Schedule are anticipated during the Proposed Budget.

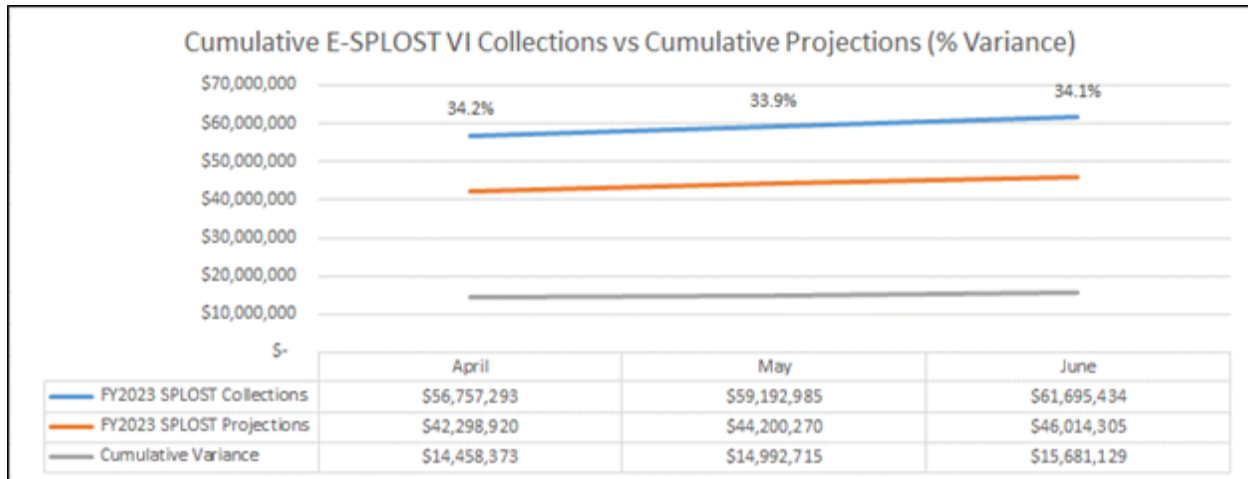
**Significant Trends or Factors Influencing Budget Decisions:**

**Demographic and Economic Factors**

Local Economy. E-SPLOST collections are directly impacted by the economy of Paulding County. Which is expected to perform at historical levels during the projected budget period.

## Funding Factors

SPLOST Receipts. Capital projects are primarily funded through E-SPLOST collections. Georgia State University's Andrew Young School of Policy Studies (Fiscal Research Center) provided the collection projections for E-SPLOST VI. Although volatile, collections have historically exceeded projections. As of June 30, 2023, the cumulative variance to projections was 34.1%.



State Capital Outlay Program. Continued funding of the State's Capital Outlay Program.

## Operating Factors

Construction Costs. Operating factors could include the cost of construction.

Material Changes (Shifts) from Current Year Budget

## Changes in Revenue

The proposed revenue budget is \$15.2 million or 39.1% less than the current year. Anticipated changes in revenue are related to different capital projects between fiscal years, and their reimbursement-eligible expenditures. The \$5.3 million decrease in State Sources is due to the completion of two renovation/modification projects at Dobbins Middle School and Allgood Elementary. The remaining \$0.9 million from GSFIC is for the last 10% of the project costs. The \$6.9 million decrease in Local Taxes is due to SPLOST VI nearing the end of its collection period. The remaining \$3.0 million decrease is due to the volatile nature of interest rates and being able to project how much we expect to receive in FY2024.

## Changes in Expenditures

The proposed expenditure budget is \$51.5 million or 222.4% greater than the current year. This is primarily due to the construction of a new middle school and an addition to North Paulding High School totaling \$34.3 million and \$19.4 million respectively in FY2024. These construction projects will combat overcrowding due to exponential growth in the north part of the District. Other anticipated changes in expenditures are related to projects spanning multiple fiscal years.

Paulding County School District  
Fiscal Year Budget

2024

*Material or significant changes are defined as a minimum of 0.05% of proposed expenditures and a 10% change (absolute value) from the current to Proposed Budget.*

### Significant Changes in Fund Balance

The Proposed Budget reflects a decrease of \$80.6 million or 407.6% in fund balance. This anticipated decrease is the result of the bond issuance in FY2021 and nearing the end of SPLOST VI collection. The funds from both are now being used for the various capital projects that span multiple fiscal years.

The budget does not reflect a negative trend in ending fund balance during the three-year forecast period.

### Operating Statement

Capital Project Fund Operating Statement as presented to the Board of Education on June 27, 2023.

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
<b>Revenue:</b>					
SPLOST Collections					
Collections		\$ 22,774,392			\$ 22,774,392
Capital Outlay Program		890,264			890,264
Other Revenue					-
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 23,664,656</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,664,656</b>
<b>Expenditures:</b>					
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
<b>Total Expenditures</b>	<b>\$ 7,018,761</b>	<b>\$ 34,697,080</b>	<b>\$ 2,130,536</b>	<b>\$ 30,741,452</b>	<b>\$ 74,587,829</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ (7,018,761)</b>	<b>\$ (11,032,424)</b>	<b>\$ (2,130,536)</b>	<b>\$ (30,741,452)</b>	<b>\$ (50,923,174)</b>
Transfers From/(To) Other Funds				3,900,000	3,900,000
Transfer for Debt Service		(7,859,318)	(5,920,500)		(13,779,818)
Estimated Fund Balance (July 1, 2023)**	14,647,380	28,889,416	10,536,434	44,130,218	98,203,448
<b>Estimated Fund Balance (June 30, 2024)</b>	<b>\$ 7,628,619</b>	<b>\$ 9,997,673</b>	<b>\$ 2,485,397</b>	<b>\$ 17,288,767</b>	<b>\$ 37,400,456</b>

\* Other projects includes program-related renovations, recurring renovations, and other miscellaneous projects.

\*\* Based on FY2023 Cash Flow

# Paulding County School District Fiscal Year Budget

**2024**

## Financial Data

Capital Projects Fund									
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Current Year	FY2024 Proposed Budget	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast	
<b>Revenue:</b>									
Local Taxes	\$ 19,969,118	\$ 25,789,583	\$ 27,890,879	\$ 29,674,457	\$ 22,774,392	\$ 23,811,726	\$ 12,245,701	\$ 20,000,000	
Other Local Sources	71,400	32,114	203,002	3,002,333	-	6,200	74,395	70,000	
State Source	4,022,753	449,839	1,217,619	6,152,476	890,264	8,979,422	5,226,900	3,192,000	
Bond Issuance	-	30,424,434	-	-	-	-	-	-	
<b>Total Revenue</b>	<b>\$ 24,063,271</b>	<b>\$ 56,695,971</b>	<b>\$ 29,311,500</b>	<b>\$ 38,829,266</b>	<b>\$ 23,664,656</b>	<b>\$ 32,797,348</b>	<b>\$ 17,546,996</b>	<b>\$ 23,262,000</b>	
<b>Expenditures:</b>									
1000 Instruction	\$ -	\$ -	\$ -	\$ -	\$ 771,604	\$ 771,604	\$ 771,604	\$ 771,604	
2500 Business Services	-	414,619	-	-	-	-	-	-	
2700 Transportation	-	540,450	-	-	-	-	-	-	
4000 Acquisition & Construction	6,539,158	15,579,296	12,234,823	23,137,049	73,816,225	33,888,216	22,127,668	20,500,000	
5100 Debt Service	107,516	11,506	-	-	-	-	-	-	
<b>Total Expenditures</b>	<b>\$ 6,646,674</b>	<b>\$ 16,545,872</b>	<b>\$ 12,234,823</b>	<b>\$ 23,137,049</b>	<b>\$ 74,587,829</b>	<b>\$ 34,659,820</b>	<b>\$ 22,899,272</b>	<b>\$ 21,271,604</b>	
<b>Revenue Over/(Under) Expenditures</b>	<b>\$ 17,416,596</b>	<b>\$ 40,150,099</b>	<b>\$ 17,076,676</b>	<b>\$ 15,692,218</b>	<b>\$ (50,923,174)</b>	<b>\$ (1,862,472)</b>	<b>\$ (5,352,276)</b>	<b>\$ 1,990,396</b>	
<b>Other Sources (Uses):</b>									
Transfers In	10,535,219	5,562,144	54,275,016	62,664,704	3,900,000	3,500,000	3,500,000	3,500,000	
Transfers Out	(16,712,650)	(13,762,044)	(35,412,571)	(58,589,210)	(13,779,818)	(13,776,040)	(14,102,566)	(14,065,680)	
<b>Total Other Sources (Uses)</b>	<b>(6,177,431)</b>	<b>(8,199,900)</b>	<b>18,862,445</b>	<b>4,075,495</b>	<b>(9,879,818)</b>	<b>(10,276,040)</b>	<b>(10,602,566)</b>	<b>(10,565,680)</b>	
<b>Change in Fund Balance</b>	<b>\$ 11,239,165</b>	<b>\$ 31,950,199</b>	<b>\$ 35,939,121</b>	<b>\$ 19,767,713</b>	<b>\$ (60,802,992)</b>	<b>\$ (12,138,512)</b>	<b>\$ (15,954,842)</b>	<b>\$ (8,575,284)</b>	
Beginning Fund Balance	9,167,446	20,406,612	52,356,811	88,295,932	108,063,644	47,260,652	35,122,140	19,167,298	
<b>Ending Fund Balance</b>	<b>\$ 20,406,612</b>	<b>\$ 52,356,811</b>	<b>\$ 88,295,932</b>	<b>\$ 108,063,644</b>	<b>\$ 47,260,652</b>	<b>\$ 35,122,140</b>	<b>\$ 19,167,298</b>	<b>\$ 10,592,013</b>	
<b>Summary by State Object:</b>									
300 Purchased Profess & Tech Services	\$ 730,150	\$ 740,097	\$ 1,297,250	\$ 2,722,764	\$ 439,617	\$ 740,000	\$ 740,000	\$ 740,000	
520 Other Purchased Property Services	-	-	10,000	-	-	-	-	-	
595 Other Purchased Services	5,672	-	55,615	142,192	-	50,000	50,000	50,000	
610 Supplies	-	-	4,509	3,031	-	2,245	2,376	2,507	
611 Supplies - Technology Related	235	55,970	20,365	22,239	-	20,000	20,000	20,000	
615 Expendable Equipment	14,688	516,329	146,915	283,597	2,949,882	200,000	200,000	200,000	
616 Expendable Computer Equipment	457,146	832,542	33,073	29,096	1,148,248	30,000	30,000	30,000	
715 Land Improvements	-	-	-	12,095	-	-	-	-	
720 Building Acq, Construction, and Impr	5,109,945	12,367,022	10,583,113	18,610,399	69,900,961	33,061,911	21,300,209	19,662,397	
730 Purch of Equip - (Not Buses or Comp)	221,322	1,067,096	83,983	1,311,635	149,121	555,664	556,687	566,700	
732 Purchase or Lease-Purchase of Buses	-	540,450	-	-	-	-	-	-	
810 Dues and Fees	-	241	-	-	-	-	-	-	
830 Interest	107,516	11,506	-	-	-	-	-	-	
833 Bond Issuance	-	414,619	-	-	-	-	-	-	
<b>Total State Objects</b>	<b>\$ 6,646,674</b>	<b>\$ 16,545,872</b>	<b>\$ 12,234,823</b>	<b>\$ 23,137,049</b>	<b>\$ 74,587,829</b>	<b>\$ 34,659,820</b>	<b>\$ 22,899,272</b>	<b>\$ 21,271,604</b>	

## Debt Service Funds

**Debt Service Funds** account for and report financial resources that are restricted, committed or assigned including taxes (property) legally restricted for the payment of general long-term principal and interest and paying agent's fees.

The School District's bonded debt consists 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.<sup>11</sup>

As of June 30, 2023, the District has \$92.3 million in outstanding bonds. This amount of debt, applicable to debt limits, is well below the legal debt margin. Included in the amortization tables below, debt service for FY2024 includes:

Principal	\$ 10,940,000
Interest	2,835,012
Annual Fees*	4,806
<b>Total Debt Service</b>	<b>\$ 13,779,818</b>

\* \$4,806 has been budgeted for the annual agent fees and dissemination services.

### Legal Debt Limit and Margin<sup>12</sup>

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.

<sup>11</sup> Annual Financial Report, Basic Financial Statements Note 7

<sup>12</sup> Annual Report on Bond Indebtedness

As computed in the table below, based upon the 2022 gross tax digest, the District could incur (upon necessary voter approval) approximately \$580.3 million of long-term obligations payable out of general property taxes (or general obligation bonds) before reaching its Debt Limit (10% of Assessed Value) of \$683.4 million.

2022 Gross Tax Digest	\$8,065,587,936
Less: District Bond Exemptions	<u>-\$1,231,852,404</u>
2022 Net Tax Digest for Bond Purposes	\$6,833,735,532
<b>Debt Limit (10% of Assessed Value)</b>	<b>\$683,373,553</b>
Less: Amount of Debt as of June 30, 2022	<u>-\$103,065,000</u>
<b>Legal Debt Margin</b>	<b>\$580,308,553</b>

#### Major (Significant) Funding Sources and Uses (Expenditure Categories)

##### Transfers In

The Capital Projects Fund is the primary source for the Debt Service Fund. 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).

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

##### Debt Service

Debt service expenditures account for \$13.8 million or 100.0% of the of the Proposed Budget.

Underlying Assumptions and Significant Trends for Major Funding Sources and Uses

**Underlying Assumptions:**

Transfers In

Debt service is primarily funded through E-SPLOST VI (transferred from the E-SPLOST Capital Projects Fund). An underlying assumption is the collection of projected FY2024 E-SPLOST proceeds. For more information, see Capital Projects Funds.

Jul-23	\$	1,887,165
Aug-23		1,870,579
Sep-23		1,933,393
Oct-23		1,832,266
Nov-23		1,774,825
Dec-23		1,903,771
Jan-24		1,917,761
Feb-24		2,303,707
Mar-24		1,755,119
Apr-24		1,711,193
May-24		1,987,953
Jun-24		1,896,662
Total	\$	22,774,392



Debt Service Amortization Schedules

	Series 2014 - Non-Callable				Series 2020				Series 2022 - Refs Callable 2014				Combined		
	Principal	Coupon	Interest	Semi-Annual Total	Principal	Coupon	Interest	Semi-Annual Total	Principal	Coupon	Interest	Semi-Annual Total	Principal	Interest	Semi-Annual Total
8/1/2023	-	-	274,738	274,738	5,000,000	4.00%	510,250	5,510,250	-	-	682,518	682,518	5,000,000	1,467,506	6,467,506
2/1/2024	5,370,000	4.953%	274,738	5,644,738	-	-	410,250	410,250	570,000	2.280%	682,518	1,252,518	5,940,000	1,367,506	7,307,506
8/1/2024	-	-	141,750	141,750	5,200,000	5.00%	410,250	5,610,250	-	-	676,020	676,020	5,200,000	1,228,020	6,428,020
2/1/2025	5,670,000	5.000%	141,750	5,811,750	-	-	280,250	280,250	580,000	2.280%	676,020	1,256,020	6,250,000	1,098,020	7,348,020
8/1/2025	-	-	-	-	5,470,000	5.00%	280,250	5,750,250	-	-	669,408	669,408	5,470,000	949,658	6,419,658
2/1/2026	-	-	-	-	-	-	143,500	143,500	6,870,000	2.280%	669,408	7,539,408	6,870,000	812,908	7,682,908
8/1/2026	-	-	-	-	5,740,000	5.00%	143,500	5,883,500	-	-	591,090	591,090	5,740,000	734,590	6,474,590
2/1/2027	-	-	-	-	-	-	-	-	7,000,000	2.280%	591,090	7,591,090	7,000,000	591,090	7,591,090
8/1/2027	-	-	-	-	-	-	-	-	-	-	511,290	511,290	-	511,290	511,290
2/1/2028	-	-	-	-	-	-	-	-	7,135,000	2.280%	511,290	7,646,290	7,135,000	511,290	7,646,290
8/1/2028	-	-	-	-	-	-	-	-	-	-	429,951	429,951	-	429,951	429,951
2/1/2029	-	-	-	-	-	-	-	-	7,275,000	2.280%	429,951	7,704,951	7,275,000	429,951	7,704,951
8/1/2029	-	-	-	-	-	-	-	-	-	-	347,016	347,016	-	347,016	347,016
2/1/2030	-	-	-	-	-	-	-	-	7,415,000	2.280%	347,016	7,762,016	7,415,000	347,016	7,762,016
8/1/2030	-	-	-	-	-	-	-	-	-	-	262,485	262,485	-	262,485	262,485
2/1/2031	-	-	-	-	-	-	-	-	7,545,000	2.280%	262,485	7,807,485	7,545,000	262,485	7,807,485
8/1/2031	-	-	-	-	-	-	-	-	-	-	176,472	176,472	-	176,472	176,472
2/1/2032	-	-	-	-	-	-	-	-	7,675,000	2.280%	176,472	7,851,472	7,675,000	176,472	7,851,472
8/1/2032	-	-	-	-	-	-	-	-	-	-	88,977	88,977	-	88,977	88,977
2/1/2033	-	-	-	-	-	-	-	-	7,805,000	2.280%	88,977	7,893,977	7,805,000	88,977	7,893,977
8/1/2033	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>11,040,000</b>		<b>832,976</b>	<b>11,872,976</b>	<b>21,410,000</b>		<b>2,178,250</b>	<b>23,588,250</b>	<b>59,870,000</b>		<b>8,870,454</b>	<b>68,740,454</b>	<b>92,320,000</b>	<b>11,881,680</b>	<b>104,201,680</b>
	Non-Callable				Non-Callable				Callable on 2/1/25 at 100						

## Significant Trends or Factors Influencing Budget Decisions:

### Demographic and Economic Factors

Local Economy. E-SPLOST collections are directly impacted by the economy of Paulding County. Which is expected to perform at historical levels during the projected budget period.

### Funding Factors

SPLOST Receipts. Debt service is primarily funded through E-SPLOST collections. Georgia State University's Andrew Young School of Policy Studies (Fiscal Research Center) provided the collection projections for E-SPLOST VI. Although volatile, collections have historically exceeded projections. As of June 30, 2023, the cumulative variance to projections was 34.1%.

### Operating Factors

New Debt Issuances. Operating factors could include the issuance of new debt or the advance-refunding of existing bond issues. There are no plans to issue any further debt in the Proposed Budget Year.

### Material Changes (Shifts) from Current Year Budget

#### Changes in Revenue

No material changes in revenue are anticipated in the Proposed Budget.

#### Changes in Expenditures

No material changes in expenditures are anticipated in the Proposed Budget.

*Material or significant changes are defined as a minimum of 0.05% of proposed expenditures and a 10% change (absolute value) from the current to Proposed Budget.*

### Significant Changes in Fund Balance

No material changes in fund balance are anticipated in the Proposed Budget.

The budget does not reflect a negative trend in fund balance during the three-year forecast period.

Paulding County School District  
Fiscal Year Budget

2024

Financial Data

Debt Service Fund								
	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Current Year	FY2024 Proposed Budget	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast
<b>Revenue:</b>								
Local Taxes	\$ 353	\$ 2,337	\$ 191	\$ 82	\$ -	\$ -	\$ -	\$ -
Other Local Sources	53	17	14	14	-	-	-	-
<b>Total Revenue</b>	<b>\$ 407</b>	<b>\$ 2,354</b>	<b>\$ 205</b>	<b>\$ 96</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>								
5100 Debt Service	8,216,956	8,204,206	9,525,653	13,831,283	13,779,818	13,784,346	14,110,872	14,073,986
<b>Total Expenditures</b>	<b>\$ 8,216,956</b>	<b>\$ 8,204,206</b>	<b>\$ 9,525,653</b>	<b>\$ 13,831,283</b>	<b>\$ 13,779,818</b>	<b>\$ 13,784,346</b>	<b>\$ 14,110,872</b>	<b>\$ 14,073,986</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>\$ (8,216,550)</b>	<b>\$ (8,201,852)</b>	<b>\$ (9,525,449)</b>	<b>\$ (13,831,188)</b>	<b>\$ (13,779,818)</b>	<b>\$ (13,784,346)</b>	<b>\$ (14,110,872)</b>	<b>\$ (14,073,986)</b>
<b>Other Sources (Uses):</b>								
Transfers In	9,728,781	9,892,515	9,522,153	13,831,283	13,779,818	13,784,346	14,110,872	14,073,986
Transfers Out	-	(9,815)	-	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>9,728,781</b>	<b>9,882,700</b>	<b>9,522,153</b>	<b>13,831,283</b>	<b>13,779,818</b>	<b>13,784,346</b>	<b>14,110,872</b>	<b>14,073,986</b>
<b>Change in Fund Balance</b>	<b>\$ 1,512,231</b>	<b>\$ 1,680,848</b>	<b>\$ (3,295)</b>	<b>\$ 96</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance	132,520	1,644,751	3,325,599	3,322,304	3,322,400	3,322,400	3,322,400	3,322,400
<b>Ending Fund Balance</b>	<b>\$ 1,644,751</b>	<b>\$ 3,325,599</b>	<b>\$ 3,322,304</b>	<b>\$ 3,322,400</b>	<b>\$ 3,322,400</b>	<b>\$ 3,322,400</b>	<b>\$ 3,322,400</b>	<b>\$ 3,322,400</b>
<b>Summary by State Object:</b>								
810 Dues And Fees	\$ 4,306	\$ 4,306	\$ 7,306	\$ 8,306	\$ 4,806	\$ 8,306	\$ 8,306	\$ 8,306
830 Interest	3,757,650	3,534,900	4,633,347	3,077,977	2,835,012	2,326,040	1,762,566	1,325,680
831 Redemption of Principal	4,455,000	4,665,000	4,885,000	10,745,000	10,940,000	11,450,000	12,340,000	12,740,000
<b>Total State Objects</b>	<b>\$ 8,216,956</b>	<b>\$ 8,204,206</b>	<b>\$ 9,525,653</b>	<b>\$ 13,831,283</b>	<b>\$ 13,779,818</b>	<b>\$ 13,784,346</b>	<b>\$ 14,110,872</b>	<b>\$ 14,073,986</b>

## Other Post-Employment Benefits (OPEB)

The District reported the following accrued obligation for OPEB (other post-employment benefits) in its FY2022 Annual Financial Report. FY2023 data was pending during the budget process.

### ***OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB***

At June 30, 2022, the School District reported a liability of \$165,262,720.00 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021. The total OPEB liability used to calculate the net OPEB liability was based on an actuarial valuation as of June 30, 2020. An expected total OPEB liability as of June 30, 2021 was determined using standard roll-forward techniques. The School District's proportion of the net OPEB liability was actuarially determined based on employer contributions during the fiscal year ended June 30, 2021. At June 30, 2021, the School District's proportion was 1.525855%, which was an increase of 0.012023% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the School District recognized OPEB expense of \$681,089.00. At June 30, 2022, the School District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPEB	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 75,458,433.00
Changes of assumptions	30,262,154.00	13,485,333.00
Net difference between projected and actual earnings on OPEB plan investments	-	262,054.00
Changes in proportion and differences between School District contributions and proportionate share of contributions	7,979,062.00	366,178.00
School District contributions subsequent to the measurement date	5,695,704.00	-
Total	\$ <u>43,936,920.00</u>	\$ <u>89,571,998.00</u>

## Informational Section

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### Featured Student Artwork from 2022-2023



From left to right: Viviana Santana, Kindergarten at Hutchens ES; Asher Warren, 4th Grade at Union ES; Annalese Moses, 7th Grade at Scoggins MS; Alysia Rossi, 12th Grade at NPHS



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.

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

Net Digest

The net digest refers to the assessed value (40%) of all properties in a jurisdiction (or tax district), less appropriate exemptions. For 2022, the net digest for the maintenance and operations of PCSD was \$8.1 billion.

### ***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 FY2024 budget reflects an 17.675 M&O millage rate, to be used for the maintenance and operations of the school district. 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 <sup>13</sup>

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 <sup>14</sup>

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.

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

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<sup>13</sup> Georgia Department of Revenue: Local Government Services Division

<sup>14</sup> Georgia Department of Revenue: Local Government Services Division



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>.

### Example of Millage Rate Calculation

In the example provided, the Tax Amount is calculated by doing the following:

1. Multiply the Fair Market Value by 40% (\$368,000 x 40% = \$147,200)
2. Deduct the relevant Exemption, in this case \$2,000 Homestead (\$147,200 - \$2,000 = \$145,200)
3. Divide by 1,000 for the mills (\$145,200 / 1,000 = 145.2)
4. Multiply the mills by the Millage Rate (145.2 x 17.675 = \$2,566.41)

Bond millage rate is 0.000 because debt service is funded through E-SPLOST.

Paulding County Tax Commissioner  
240 Constitution Blvd, Room 3008  
Dallas, GA 30132-4614  
(770) 443-7581

Scan this code with your mobile phone to view or pay this bill

Paulding County Board of Tax Assessors  
240 Constitution Blvd, Room #3002  
Dallas, GA 30132  
(770) 443-7506

If you believe that the fair market value placed upon your property by the Board of Tax Assessors is higher than it should be and if you can provide supporting documentation (e.g., appraisal, sales of comparable properties, etc.), then it may be in your best interest to file a property tax return with the Board of Tax Assessors requesting a review of your property appraisal. This must be done not later than April 1, 2019. Information on how to file a property tax return can be obtained from the address above.

INTERNET TAX BILL  
State, County & School Ad Valorem Tax Notice

Bill No.	Account Number	Fair Market Value	Assessed Value	Tax District	Assessing	Homestead Code
Sample	Sample	228600	\$1960	01	0.25	\$1

Map Number / Property Description / Street Address	Tax Entity	Exemptions	Net Taxable	Tax Rate	Tax Amount
Sample Bill	SCHOOL M&O			17.675	\$ 2,566
	SCHOOL BND			1.700	\$ 247

Local Option Sales Tax Information

Local Option Sales Tax Information	County M&O	County BND	County M&O	County BND
State				
Local				
Other				
Total				

TOTAL DUE

DATE DUE

## 2023 (Proposed Budget) Millage Rate

The budget assumes an 17.675 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 chart to the right shows comparative data for 2022, the most current data available.

### M&O Millage Rate History

The last material change to the M&O Millage Rate occurred in 2007, an increase of 2.500 mills.

Lowered Six Times in Last 20 Years:

- 2023 -0.075
- 2022 -1.000
- 2019 -0.129
- 2013 -0.030
- 2003 -0.881
- 2002 -1.610

Raised Once in Last 20 Years:

- 2007 +2.500

Millage Rate Reduction Considerations:

- ✓ Perpetual Loss of Revenue
- ✓ Loss will Compound as Digest Grows
- ✓ Impact on Equalization Grant
- ✓ Low Wealth School District
- ✓ Net Digest per Pupil Not Back to Pre-Recession Levels (Inflation Adjusted)

Rank	Millage Rate		Levy	Revenue
	2022 M&O Millage Rate	% Variance to PCSD	FY2022 Levy per Student	FY2022 Local Revenue per Student
1	Muscogee 23.321	Muscogee 5.571	Cobb \$6,265	Richmond \$14,040
2	Douglas 19.500	Douglas 1.750	Bartow \$5,311	Bartow \$12,989
3	Cobb 18.900	Cobb 1.150	Cherokee \$5,289	Avg >10k \$12,960
4	Avg Comp 18.344	Avg Comp 0.594	Coweta \$5,214	Muscogee \$12,718
5	Avg >10k 18.042	Avg >10k 0.292	Avg Comp \$5,193	Cobb \$12,693
6	Paulding 17.750	Paulding 0.000	Avg >10k \$5,113	Avg Comp \$12,663
7	Richmond 17.650	Richmond -0.100	Douglas \$4,493	Douglas \$12,583
8	Carroll 17.500	Carroll -0.250	Muscogee \$4,306	Carroll \$12,444
9	Bartow 17.430	Bartow -0.320	Paulding \$3,844	Coweta \$12,176
10	Cherokee 16.450	Cherokee -1.300	Richmond \$3,612	Paulding \$11,699
11	Coweta 16.000	Coweta -1.750	Carroll \$3,159	Cherokee \$11,660

### Bond Millage

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

**2023 Millage Rate Highlights:**

- An M&O millage rate of 17.675 was utilized in the FY2024 Budget.
- Bond millage rate of 0.000 will be maintained in the FY2024 Budget, with bond principal and interest paid through E-SPLOST. A bond millage of approximately 1.700 would be required to meet FY2024 debt service.
- Net M&O Digest is projected to increase \$1.4 billion or 20.1% to \$8.1 billion.
- Changes in assessed property values (reassessment) will increase 2023 property taxes by an average 20.2% (17.675).
- Other changes to the digest will decrease 2023 property taxes by -0.7%.
- Net Taxes or levy will increase 19.5% (17.675).

## 2023 Current Tax Digest and Eight-Year History of Assessed Value and Taxes Levied

Below is an eight-year history, tax years 2019-2026 (FY2020 – FY2027), of assessed value of taxable property, tax rates, and taxes levied. The three- year forecast of assessed value, utilizes a two-year average growth rate (2021 and 2022). The taxes levied forecast assumes no change in the M&O Millage Rate. In addition, the information below provides an analysis of the millage rate's effect on the average taxpayer for the same period.

Fiscal Year	FY2020	FY2021	FY2022	Current - FY2023	Proposed - FY2024	FY2025	FY2026	FY2027
Tax Year	2019	2020	2021	2022	2023	2024	2025	2026
Real & Personal Ad Valorem	\$ 5,197,039,026	\$ 5,676,816,294	\$ 6,308,413,844	\$ 8,016,129,739	\$ 9,699,155,792	\$ 11,256,908,376	\$ 13,064,846,973	\$ 15,163,153,213
Motor Vehicle Ad Valorem	69,422,580	31,621,130	50,251,310	47,147,590	45,834,700	58,698,720	75,173,170	96,271,359
Mobile Home Ad Valorem	1,644,067	1,632,921	1,534,173	1,591,706	1,729,204	1,751,607	1,774,299	1,797,286
Timber Ad Valorem (100%)	208,158	5,360	225,181	574,328	824,622	1,038,027	1,306,659	1,644,811
Heavy Duty Equipment	49,891	163,857	86,134	144,573	177,148	155,092	135,782	118,876
<b>Gross Digest</b>	<b>5,268,363,722</b>	<b>5,710,239,562</b>	<b>6,360,510,642</b>	<b>8,065,587,936</b>	<b>9,747,721,466</b>	<b>11,318,551,821</b>	<b>13,143,236,883</b>	<b>15,262,985,546</b>
Less M&O Exemptions	(797,100,194)	(891,271,119)	(995,663,606)	(1,286,131,802)	(1,608,831,149)	(1,904,883,871)	(2,255,415,408)	(2,670,450,802)
<b>Net Digest</b>	<b>4,471,263,528</b>	<b>4,818,968,443</b>	<b>5,364,847,036</b>	<b>6,779,456,134</b>	<b>8,138,890,317</b>	<b>9,413,667,950</b>	<b>10,887,821,475</b>	<b>12,592,534,744</b>
Gross M&O Millage Rate	18.750%	18.750%	18.750%	17.750%	17.675%	17.675%	17.675%	17.675%
Less Millage Rate Rollbacks								
<b>Net M&amp;O Millage Rate</b>	<b>18.750%</b>	<b>18.750%</b>	<b>18.750%</b>	<b>17.750%</b>	<b>17.675%</b>	<b>17.675%</b>	<b>17.675%</b>	<b>17.675%</b>
<b>Net Taxes Levied</b>	<b>\$ 83,836,191</b>	<b>\$ 90,355,658</b>	<b>\$ 100,590,882</b>	<b>\$ 120,335,346</b>	<b>\$ 143,854,886</b>	<b>\$ 166,386,581</b>	<b>\$ 192,442,245</b>	<b>\$ 222,573,052</b>
Net Taxes \$ Increase	\$ 6,734,273	\$ 6,519,467	\$ 10,235,224	\$ 19,744,464	\$ 23,519,540	\$ 22,531,695	\$ 26,055,664	\$ 30,130,807
Net Taxes % Increase	8.7%	7.8%	11.3%	19.6%	19.5%	15.7%	15.7%	15.7%
<b>Impact on Taxpayer</b>								
Homestead Exemption	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)
Market Value	\$ 218,808	\$ 235,823	\$ 262,536	\$ 314,068	\$ 375,453	\$ 434,259	\$ 502,263	\$ 580,903
40% Market Value, less Exemption	\$ 85,523	\$ 92,329	\$ 103,015	\$ 123,627	\$ 148,181	\$ 171,704	\$ 198,905	\$ 230,361
M&O Millage Rate	18.750%	18.750%	18.750%	17.750%	17.675%	17.675%	17.675%	17.675%
Ad Valorem Taxes	\$ 1,604	\$ 1,731	\$ 1,932	\$ 2,194	\$ 2,619	\$ 3,035	\$ 3,516	\$ 4,072
<b>Increase</b>	<b>\$ 122</b>	<b>\$ 128</b>	<b>\$ 200</b>	<b>\$ 263</b>	<b>\$ 425</b>	<b>\$ 416</b>	<b>\$ 481</b>	<b>\$ 556</b>
<b>% Increase</b>	<b>8.2%</b>	<b>8.0%</b>	<b>11.6%</b>	<b>13.6%</b>	<b>19.4%</b>	<b>15.9%</b>	<b>15.8%</b>	<b>15.8%</b>
<b>Property Tax Rates and Collections</b>								
M&O Millage Rate	18.750%	18.750%	18.750%	17.750%	17.675%	17.675%	17.675%	17.675%
Taxes Levied	\$ 83,836,191	\$ 90,355,658	\$ 100,590,882	\$ 120,335,346	\$ 143,854,886	\$ 166,386,581	\$ 192,442,245	\$ 222,573,052
Collections	\$ 70,766,355	\$ 83,705,069	\$ 91,124,750	\$ 100,868,919	\$ 122,912,071	\$ 141,254,936	\$ 162,335,211	\$ 186,561,415
<b>% Collections vs Levy</b>	<b>84.4%</b>	<b>92.6%</b>	<b>90.6%</b>	<b>83.8%</b>	<b>85.4%</b>	<b>84.9%</b>	<b>84.4%</b>	<b>83.8%</b>
Collections Less 2.5% Fee*	\$ 68,997,196	\$ 81,612,443	\$ 88,846,631	\$ 98,347,196	\$ 119,839,269	\$ 137,723,563	\$ 158,276,831	\$ 181,897,380
* Reflects the Collection Fee charged by the Tax Commissioner of Paulding County.								

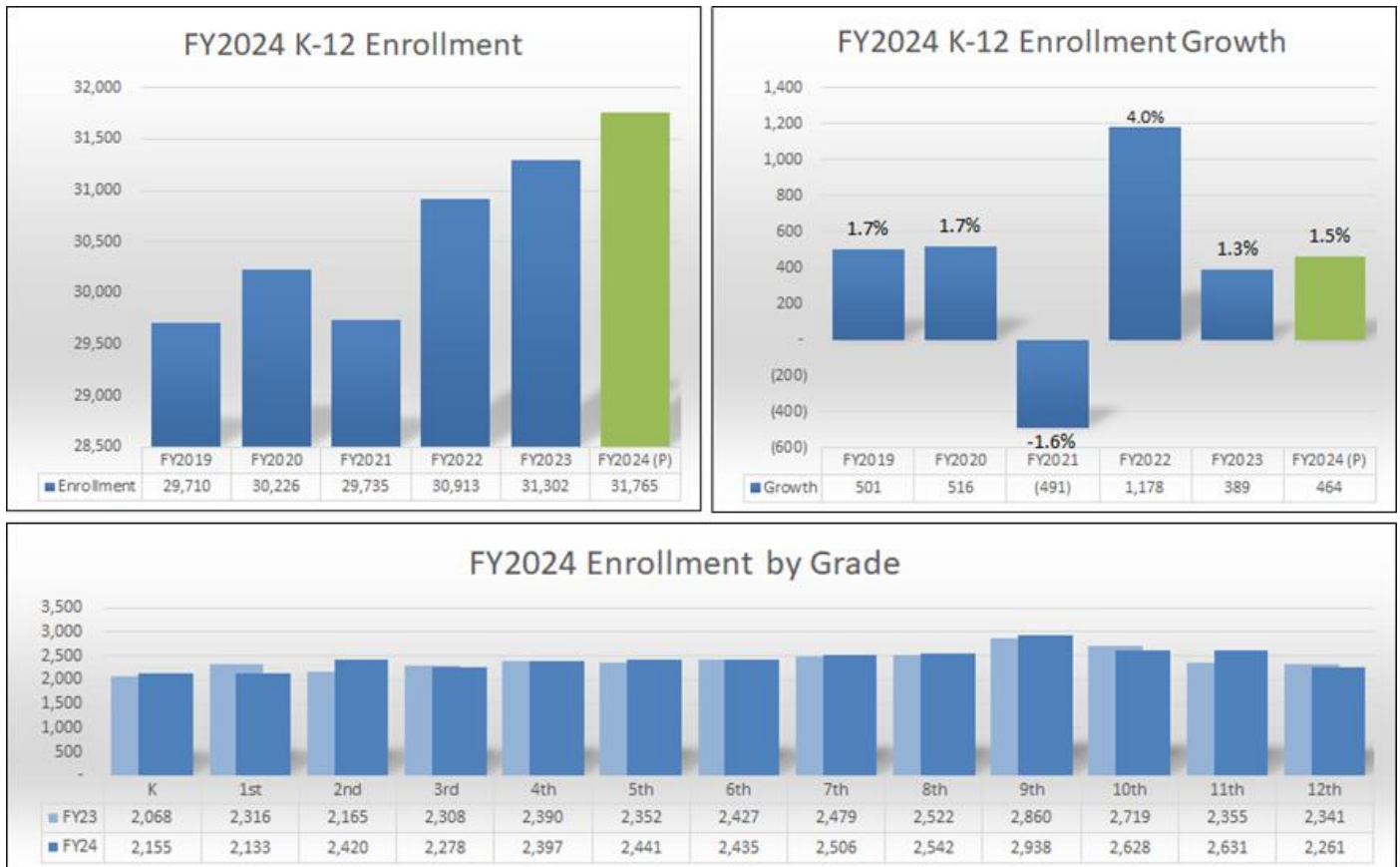
## Alternative Tax Collections

Fiscal Year	FY2020	FY2021	FY2022	Current FY2023	Proposed FY2024
Tax Year	2019	2020	2021	2022	2023
<b>Alternative Tax Collections:</b>					
Title Ad Valorem Tax (411910)	\$ 8,819,900	\$ 10,779,671	\$ 11,887,973	\$ 11,967,245	\$ 12,284,000
Other Sales Taxes (411210)*	3,415,416	5,504,289	5,530,394	3,941,559	4,523,000
Other Taxes (411900)**	32,243	32,791	33,740	32,925	-
<b>Total</b>	<b>\$ 12,267,559</b>	<b>\$ 16,316,752</b>	<b>\$ 17,452,107</b>	<b>\$ 15,941,729</b>	<b>\$ 16,807,000</b>
<p>* Other Sales Tax: Every holder of a long-term note secured by real estate must record the security instrument in the county in which the real estate is located. A recording tax, or intangible tax, is charged based on the value of the property. A transfer tax is also imposed on the transfer of real estate.</p> <p>** Other Taxes: Primarily used for Railroad taxes.</p>					

## Student Enrollment

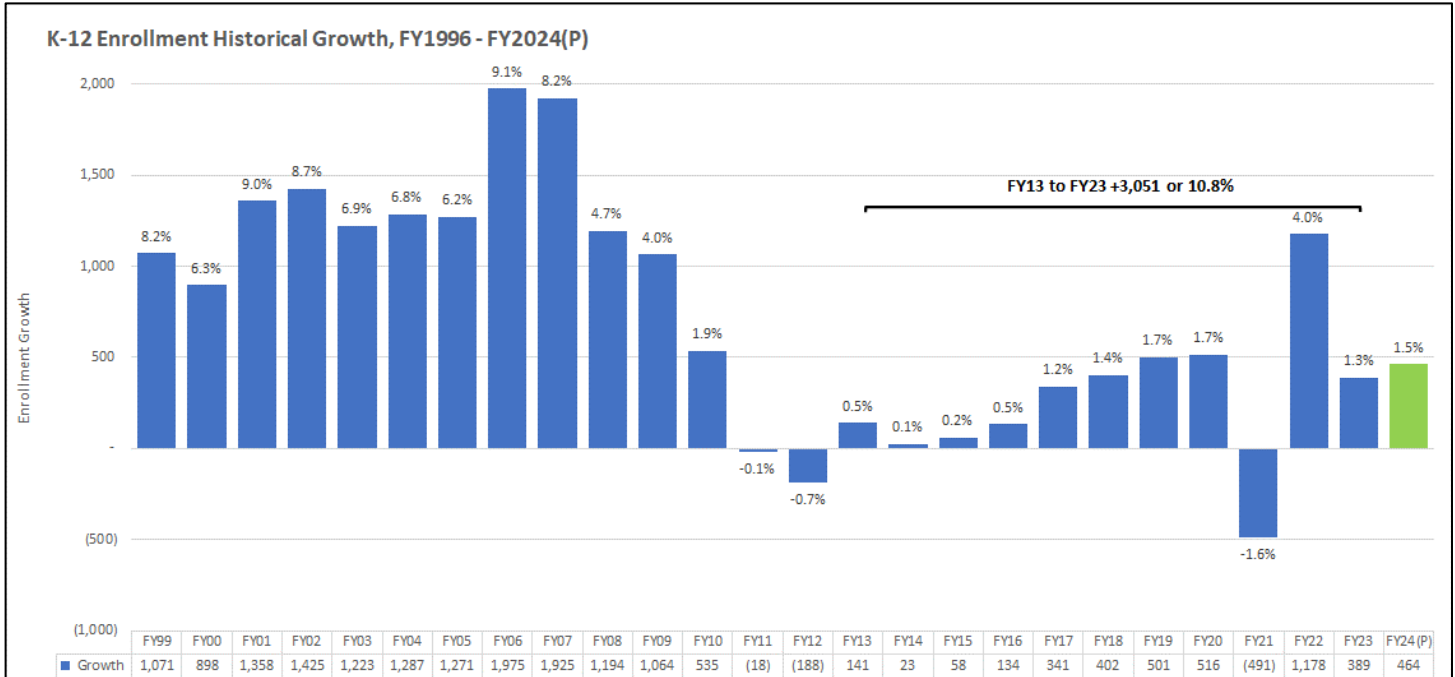
PCSD is projected to educate 31,765 students in FY2024 (school year 2023-2024), an increase of 464 students or 1.5%. Due to changes in educational environments from COVID-19, the District Plans to educate 447 students in a digital learning environment and 31,318 face-to-face.

- Elementary School Growth: 13,823 Students an Increase of 224 or 1.6%
- Middle School Growth: 7,482 Students an Increase of 54 or 0.7%
- High School Growth: 10,459 Students an Increase of 185 or 1.8%



## Historical Enrollment Growth

For the 10 years ending FY2023, the District had an annual growth rate of 1.0%. FY2013 to FY2023 enrollment increased 3,051 or 10.8% even with an anomaly in FY2021 because of the COVID-19 pandemic. 2022 enrollment grew 4.0%, the largest growth rate in a decade. 2024 is projected to grow 464 or 1.5% with both digital learning and face-to-face instruction.



## Student Enrollment for Eight Years

See the following *FY2024 Projection Summary Report*, which includes the following:

- Three years of enrollment history
- Current year enrollment
- Proposed Budget year enrollment projection
- Three years of enrollment forecasts





# Paulding County School District Fiscal Year Budget

2024

## FY2024 Projection Summary Report

### Elementary Schools

	2019	2020	2021	2022
34 Abney Elementary	1,251	1,320	1,239	1,195
20 Allgood Elementary	879	899	814	872
23 Baggett Elementary	632	616	603	606
31 Burnt Hickory Elementary	1,001	1,050	1,026	1,082
2 Dallas Elementary*	446	444	431	485
26 Dugan Elementary	674	668	611	615
3 Hiram Elementary	809	808	737	743
33 Hutchens Elementary	670	666	637	649
5 McGarity Elementary	567	617	579	601
18 Nebo Elementary	633	632	598	614
6 New GA Elementary*	305	332	347	391
15 Northside Elementary	497	572	580	633
16 Panther Elementary	528	533	506	519
25 Poole Elementary	436	450	420	448
32 Ragsdale Elementary	558	556	545	605
19 Roberts Elementary	659	644	576	635
24 Russom Elementary	876	868	844	940
14 Shelton Elementary	1,202	1,205	1,200	1,383
8 Union Elementary*	492	498	455	471
<b>All Total Elementary</b>	<b>13,115</b>	<b>13,378</b>	<b>12,748</b>	<b>13,487</b>

### Middle Schools

	2019	2020	2021	2022
27 Austin Middle	894	856	802	783
17 Dobbins Middle	643	666	607	611
9 East Paulding Middle	964	901	887	882
10 Herschel Jones Middle	778	812	818	804
22 Moses Middle	725	774	773	878
29 McClure Middle	1,368	1,424	1,472	1,511
36 Ritch Middle	624	640	697	700
35 Scoggins Middle	741	728	745	743
11 South Paulding Middle	463	481	472	473
<b>All Total Middle School</b>	<b>7,200</b>	<b>7,282</b>	<b>7,273</b>	<b>7,385</b>

### High Schools

Note: Includes AltEd

	2019	2020	2021	2022
12 East Paulding High	1,743	1,783	1,766	1,893
21 Hiram High	1,517	1,473	1,452	1,458
30 North Paulding High	2,434	2,570	2,698	2,836
13 Paulding County High	1,827	1,898	1,906	1,932
28 South Paulding High	1,874	1,842	1,892	1,922
<b>All Total High School</b>	<b>9,395</b>	<b>9,566</b>	<b>9,714</b>	<b>10,041</b>

### Total Enrollment

	2019	2020	2021	2022
<b>Total</b>	<b>29,710</b>	<b>30,226</b>	<b>29,735</b>	<b>30,913</b>

FY24 Title 1 Schools

### Current Year

### FY2023 Projection

### Three-Year Forecast

2022-2023				2023-2024					
Rank	2023	Var	% Var	2024	Growth	% Var	2025	2026	2027
2	1,247	52	4.4%	1,261	14	1.2%	1,276	1,291	1,306
5	809	(63)	-7.2%	764	(45)	-5.6%	721	680	642
12	586	(20)	-3.3%	580	(6)	-1.1%	574	568	562
3	1,039	(43)	-4.0%	1,016	(23)	-2.2%	994	972	951
16	497	12	2.5%	520	23	4.7%	545	571	598
9	647	32	5.2%	684	37	5.7%	723	765	809
6	794	51	6.9%	851	57	7.2%	912	977	1,047
10	633	(16)	-2.5%	632	(1)	-0.1%	631	631	630
12	586	(15)	-2.5%	581	(5)	-0.8%	576	572	567
7	699	85	13.8%	871	172	24.6%	1,085	1,351	1,683
19	423	32	8.2%	383	(40)	-9.4%	347	315	285
11	627	(6)	-0.9%	631	4	0.6%	634	638	642
15	508	(11)	-2.1%	502	(6)	-1.1%	496	491	485
17	464	16	3.6%	473	9	1.8%	481	490	499
14	582	(23)	-3.8%	590	8	1.4%	599	607	616
8	657	22	3.5%	688	31	4.7%	721	755	791
4	921	(19)	-2.0%	922	1	0.2%	924	925	927
1	1,417	34	2.5%	1,474	57	4.0%	1,534	1,595	1,660
18	463	(8)	-1.7%	399	(64)	-13.7%	344	297	256
<b>19</b>	<b>13,599</b>	<b>112</b>	<b>0.8%</b>	<b>13,823</b>	<b>224</b>	<b>1.6%</b>	<b>14,117</b>	<b>14,490</b>	<b>14,953</b>

2022-2023				2023-2024					
Rank	2023	Var	% Var	2024	Growth	% Var	2025	2026	2027
5	792	9	1.1%	817	25	3.2%	843	870	898
8	532	(79)	-12.9%	502	(30)	-5.7%	473	446	420
3	858	(24)	-2.7%	855	(3)	-0.4%	851	848	845
4	807	3	0.4%	821	14	1.7%	835	849	864
2	907	29	3.3%	933	26	2.8%	959	986	1,014
1	1,536	25	1.7%	1,539	3	0.2%	1,542	1,545	1,548
7	755	55	7.9%	752	(3)	-0.4%	748	745	742
6	760	17	2.3%	767	7	0.9%	774	781	788
9	481	8	1.7%	498	17	3.6%	516	534	553
<b>9</b>	<b>7,428</b>	<b>43</b>	<b>0.6%</b>	<b>7,482</b>	<b>54</b>	<b>0.7%</b>	<b>7,541</b>	<b>7,604</b>	<b>7,671</b>

2022-2023				2023-2024					
Rank	2023	Var	% Var	2024	Growth	% Var	2025	2026	2027
4	1,905	12	0.6%	1,985	81	4.2%	2,069	2,157	2,249
5	1,468	10	0.7%	1,477	9	0.6%	1,486	1,495	1,504
1	2,986	150	5.3%	3,054	68	2.3%	3,124	3,195	3,267
2	2,005	73	3.8%	2,068	63	3.1%	2,133	2,200	2,269
3	1,911	(11)	-0.6%	1,875	(36)	-1.9%	1,840	1,806	1,772
<b>5</b>	<b>10,275</b>	<b>234</b>	<b>2.3%</b>	<b>10,459</b>	<b>185</b>	<b>1.8%</b>	<b>10,652</b>	<b>10,852</b>	<b>11,060</b>

### 2023-2024

	2023	Var	% Var	2024	Growth	% Var	2025	2026	2027
<b>Total</b>	<b>31,302</b>	<b>389</b>	<b>1.3%</b>	<b>31,765</b>	<b>464</b>	<b>1.5%</b>	<b>32,310</b>	<b>32,946</b>	<b>33,684</b>

## Forecasting Methodology and Techniques

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

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

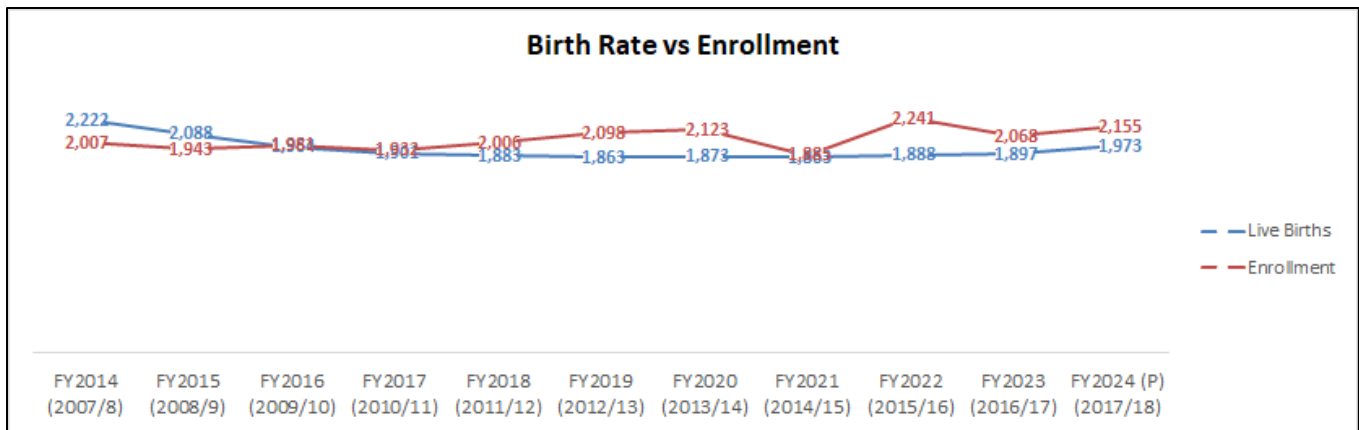
Projections are primarily based on the survival rate of a grade level. Meaning, the current growth of a particular grade level applied to the advancing grade level in the subsequent or projected school year. For example:

FY23 2<sup>nd</sup> Grade (216) divided by FY22 1<sup>st</sup> Grade (203) = Survival Rate (1.064)

FY23 1<sup>st</sup> Grade (242) multiplied by the Survival Rate (1.064) = 257

These projections may be adjusted based on other factors, such as construction, school choice, etc.

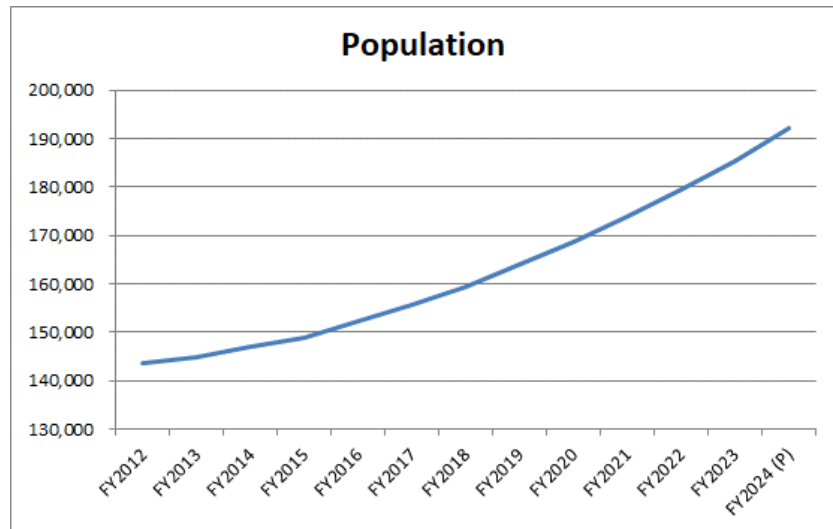
Kindergarten is primarily projected using the birthrate but may be adjusted for other economic conditions. During the COVID-19 pandemic, PCSD saw a decline in kindergarten enrollment verses the live births of that cohort. Meaning, the county was declining (net) in population for this group. However, in FY2022 this trend reversed – a clear indication that growth has returned.



Forecasts are typically calculated using the most recent growth rate. Other factors that may influence projections and forecasts include population and new home construction.

## Population

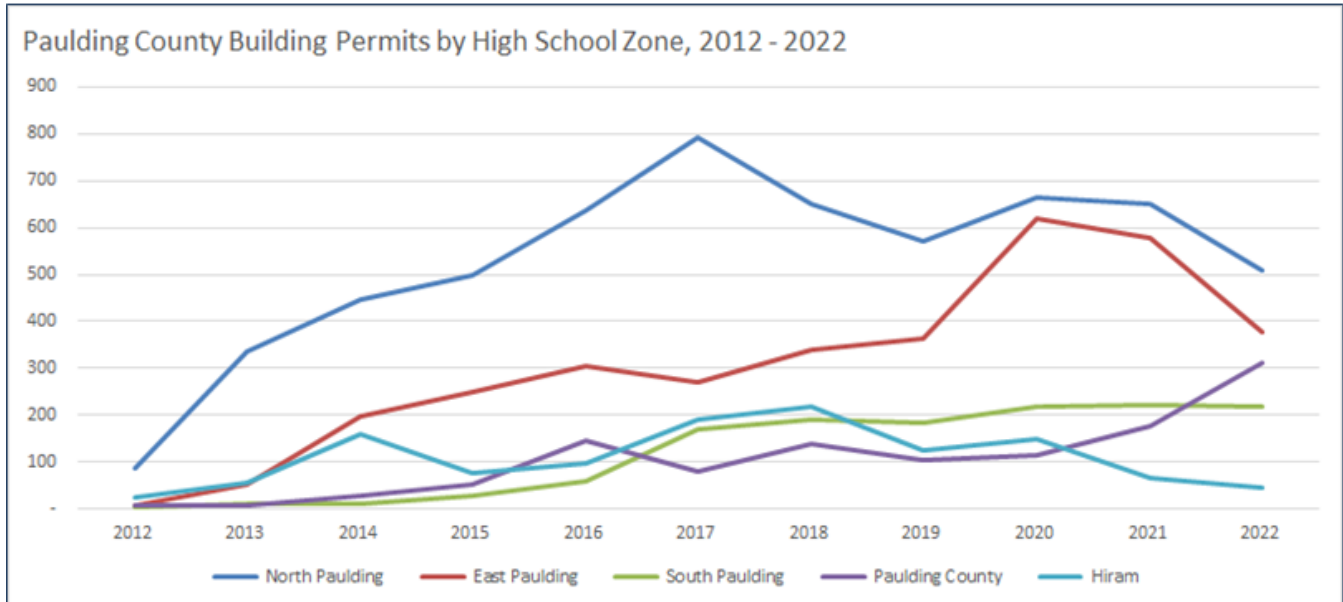
Paulding County continues to see strong population growth. In fact, the Atlanta Regional Commission (ARC) predicts Paulding County will reach a population of almost 260,000 by 2040, the third fastest growing county in the 20-county metro Atlanta area.



## New Home Construction

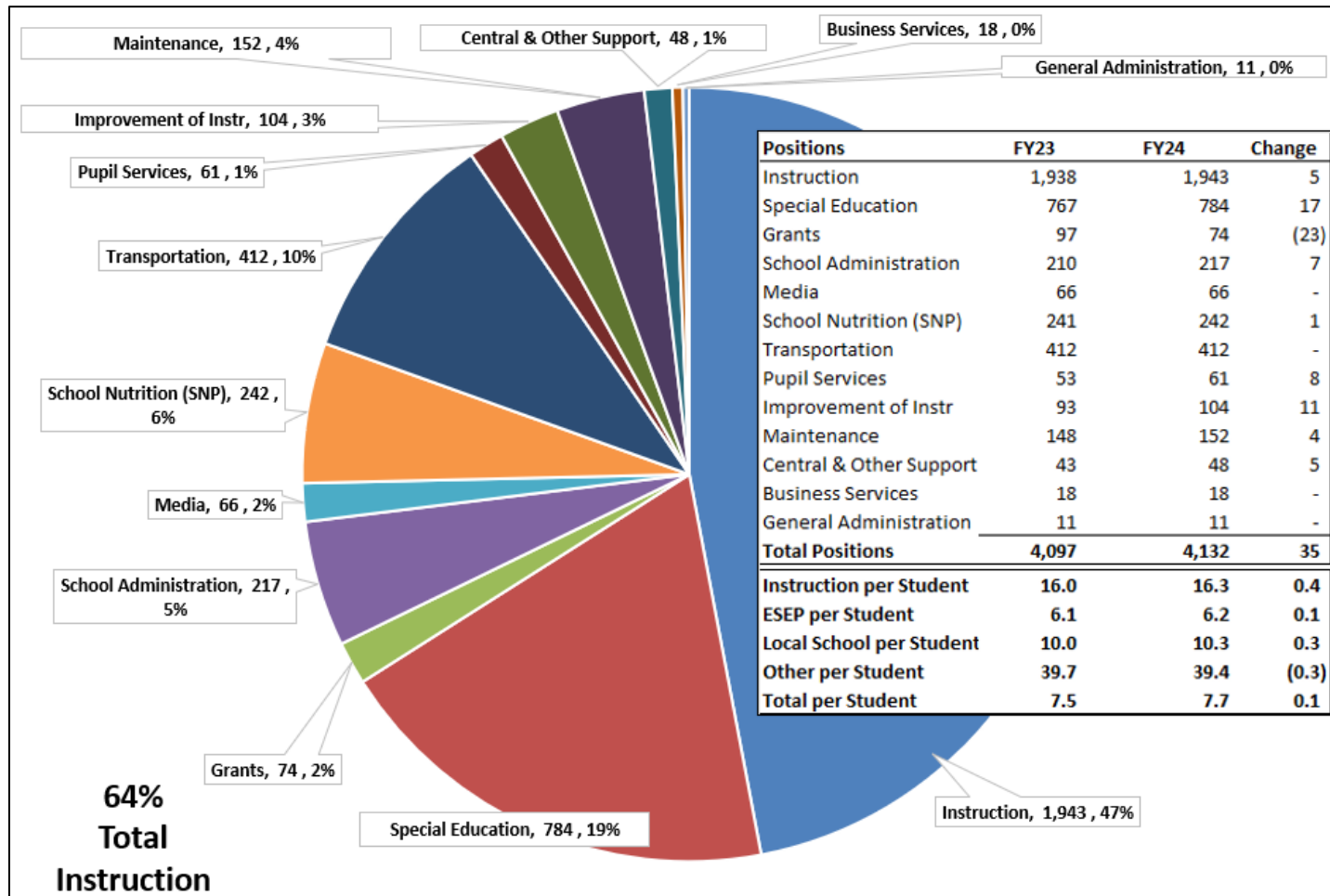
In calendar year 2012, Paulding County issued only 125 building permits. By 2017, over 1,500 were issued, with most of the growth clustering around North and East Paulding High Schools. The overall growth trend continued into 2018. Beginning in 2019, building permits started to retract. By 2022, over 1,400 permits were issued, with most of the growth clustering around North and East Paulding High Schools.

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
North Paulding	86	336	446	497	636	792	649	570	664	651	510
East Paulding	7	53	199	251	304	269	340	365	620	577	378
South Paulding	3	10	11	29	60	170	190	184	219	223	219
Paulding County	6	7	28	53	146	81	137	105	113	178	311
Hiram	23	56	160	75	96	189	218	124	148	67	44
<b>Total</b>	<b>125</b>	<b>462</b>	<b>844</b>	<b>905</b>	<b>1,242</b>	<b>1,501</b>	<b>1,534</b>	<b>1,348</b>	<b>1,764</b>	<b>1,696</b>	<b>1,462</b>



## Personnel Resource Allocation

The proposed budget anticipates 4,132 allotments, broken down by the following functions and programs. The tables on the subsequent pages detail proposed allotment changes and a summary of all employees grouped by Certified and Classified Personnel Information (CPI) for five years (including three prior years actual, current year and Proposed Budget).



## Proposed Budget Personnel Changes

The Proposed Budget contemplates the addition of 35 positions to support student-to-teacher ratios, school-based allotment assumptions, in addition to administrative, clerical and operational demands. Below is a list of allotment changes contained in the Proposed Budget.

	FY2024 Changes (Original Budget)														
	General Fund					Grants					SNP		Total		
	Original GenEd	+/-	Original ESEP	+/-	Total	Original ESEP	+/-	Original Other	+/-	Total	Original SNP	+/-	Original	+/-	Grand Total
School Based Allotments:															
Elementary Schools	1,157	17	262	14	1,450	48	(9)	50	(21)	68	112	-	1,629	1	1,630
Middle Schools	502	2	155	5	664	5	(4)	18	7	26	59	-	739	10	749
High Schools	577	15	160	13	765	7	(3)	10	-	14	56	-	810	25	835
Total School Based Allotments	2,236	33	577	32	2,878	60	(16)	78	(14)	108	227	-	3,178	35	3,213
Other Direct Instruction & Support															
School Leadership Division	24	5	-	-	29	-	-	3	(3)	-	-	-	27	2	29
Teachng & Learning Division	36	1	-	-	37	-	-	-	-	-	-	-	36	1	37
Student Services	-	-	83	15	98	4	1	-	-	5	-	-	87	16	103
New Hope Education Center	29	(5)	1	-	25	1	(2)	53	(19)	33	-	-	83	(26)	57
Total (83%)	2,325	34	661	47	3,067	65	(17)	134	(36)	146	227	-	3,412	28	3,439
School Leadership Division	13	-	-	-	13	-	-	2	-	-	-	-	15	-	15
Safety & Security	2	2	-	-	4	-	-	-	-	-	-	-	2	2	4
Nursing	3	-	-	-	3	-	-	2	(2)	-	-	-	5	(2)	3
Central Registration	7	-	-	-	7	-	-	-	-	-	-	-	7	-	7
Transportation	412	-	-	-	412	-	-	-	-	-	-	-	412	-	412
Maintenance	40	-	-	-	40	-	-	-	-	2	2	-	42	-	42
Custodial Services	5	-	-	-	5	-	-	-	-	-	-	-	5	-	5
SNP	-	-	-	-	-	-	-	-	-	12	12	1	12	1	13
Teaching & Learning Division	3	-	-	-	3	-	-	-	-	-	-	-	3	-	3
Curriculum	17	1	-	-	18	-	-	10	-	-	-	-	27	1	28
School Improvement	6	1	-	-	7	-	-	19	(3)	-	-	-	25	(2)	23
Student Services (FC 94)	-	-	17	6	23	11	(8)	-	-	-	-	-	28	(2)	26
Technology Division	47	5	-	-	52	-	-	-	-	-	-	-	47	5	52
Business Services Division	22	-	-	-	22	-	-	0	-	-	-	-	22	-	22
Human Resources Division	10	1	-	-	11	-	-	-	-	-	-	-	10	1	11
Superintendent's Office	16	3	-	-	19	-	-	-	-	-	-	-	16	3	19
Board and PEF	7	-	-	-	7	-	-	-	-	-	-	-	7	-	7
Grand Total	2,934	47	678	53	3,713	76	(25)	167	(41)	159.5	241	1	4,097	35	4,132

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

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Five Years of Allotments by CPI

CPI	Title	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Current Year	FY2024 Proposed Budget
85	Kindergarten Regular Education Teacher	104	102	106	114	112
100	Grades K-5 Combination Teacher	26	23	48	39	34
101	Grade 1 Teacher	107	105	95	114	103
102	Grade 2 Teacher	104	105	100	108	118
103	Grade 3 Teacher	106	106	105	112	112
104	Grade 4 Teacher	88	86	86	96	94
105	Grade 5 Teacher	88	89	86	94	97
106	Grade 6 Teacher	89	85	85	89	89
107	Grade 7 Teacher	88	86	86	92	92
108	Grade 8 Teacher	89	89	88	93	92
113	Grades 6-8 Combination Teacher	10	10	31	28	27
114	Grades 9-12 Combination Teacher	342	330	357	382	389
115	Military Science Teacher	13	13	12	12	12
120	Middle School Connections (6-8) Teacher	9	9	12	12	11
122	In-School Suspension (ISS) Teacher	5	5	5	4	5
123	Middle School Career, Technical and Agricultural Teacher	18	18	18	18	18
124	Work Based Learning (WBL)Teacher (School Level	1	1	2	2	2
130	Instructional Specialist (P-8)	134	136	134	133	130
131	Early Intervention Teacher (Kindergarten)	5	5	9	9	9
132	Early Intervention Primary Teacher	19	19	23	23	26
133	EIP 4th and 5th Grade Teacher	19	19	25	25	25
141	Preschool Special Education Teacher	19	19	19	22	22
142	Career Technical Instruction Teacher	5	5	5	5	5
144	ESOL Teacher	24	24	24	28	31
145	Hospital/Homebound Instructor	3	3	3	4	4
146	Gifted Elementary Teacher (P-5)	22	22	24	25	26
149	Adapted Physical Education Teacher	2	2	2	2	2
150	Career, Technical and Agricultural Education (9-12) Teacher	69	67	69	74	75
156	Other Instructional Provider	3	3	3	3	3
157	Other Instructional Provider	10	11	10	9	11
158	Teacher of Emotional/Behavioral Disorder Students	10	10	11	10	10
160	Teacher of Mild Intellectual Disability Students	35	38	42	43	40
161	Teacher of Moderate Intellectual Disability Students	12	12	15	19	21
162	Teacher of Severe Intellectual Disability Students	5	5	4	6	6
163	Teacher of Profound Intellectual Disability Students	4	4	1	1	1
164	Teacher of Hearing Impaired Students	3	2	2	2	2
165	Teacher of Visually Impaired Students	2	2	2	2	2
167	Teacher of Autistic Students	12	14	15	16	17
169	Teacher of Orthopedic Impaired Students	1	1	1	1	1
171	Special Education Interrelated Teacher	213	217	249	261	267
304	Special Education Bus Aide	52	54	54	104	104
395	Facilitator	7	7	2	2	3
397	Instructional Specialist	1	1	14	13	-
398	Graduation Coach/Specialist	2	2	3	3	3
399	Superintendent Secretary	1	1	1	1	1
400	Elementary Counselor	24	24	24	25	27
401	Middle School Counselor	15	17	16	16	18
402	High School Counselor	25	25	26	29	29
405	School Psychologist	14	14	19	20	22
407	School Social Worker	1	1	1	5	5
408	Family Services Coordinator	2	2	2	1	1
409	School Nurse	36	38	38	39	39
410	School Food Service Worker	194	194	194	194	194
411	Attendance Worker	-	2	4	3	3
413	Parent Coordinator	1	1	1	1	1
415	Information Services Personnel	1	1	1	1	1
420	Secretary	69	69	71	71	71
424	Information Services Personnel - Central Support Services	8	9	10	10	10
425	Bookkeeper	33	33	33	33	33



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- Continued -

CPI	Title	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Current Year	FY2024 Proposed Budget
427	Information Services Personnel - School Food Service	3	3	3	3	4
429	Data Clerk	6	6	6	6	5
431	Business Services Secretary/Clerk	14	14	14	14	14
435	Paraprofessional/Teacher Aide Personnel	120	116	121	147	129
436	Special Education Para-professional/ Teacher Aid- Ages 6-21	228	231	248	273	272
437	Interpreter	1	1	1	1	1
438	Rehabilitation Counselor	1	1	1	1	1
440	Librarian/Media Specialist	33	33	33	33	33
441	Teacher Support Specialist	1	1	3	3	3
442	Library/Media Support Paraprofessional Personnel	33	33	33	33	33
445	Technology Specialist	25	23	23	31	36
451	Support Services Secretary/Clerk	10	10	10	10	10
452	Student Clerk/Aide	-	-	-	2	2
453	Special Education Paraprofessional - Ages 3 to 5	14	17	14	2	1
454	School Nutrition Maintenance Personnel	1	1	1	2	2
455	Plant Operations Director or Manager	3	3	3	4	4
456	Maintenance Personnel	41	38	38	40	40
457	Custodial Personnel	55	55	55	55	57
458	Plant Operations and Maintenance Secretary/Clerk	2	2	2	2	2
459	Miscellaneous Activities	0	0	0.49	-	-
460	Transportation Director/Manager	2	3	3	4	4
461	Bus Driver	276	283	283	282	282
462	Transportation Mechanic	11	11	11	10	10
463	Transportation Secretary/Clerk	10	10	10	11	11
464	Other Transportation Personnel	1	-	-	1	1
465	Finance & Business Service Manager	1	1	2	2	2
466	Finance & Business Service Personnel	10	11	13	13	14
473	Human Resources Personnel	3	3	4	4	5
474	Central Support Clerk	8	9	9	11	12
475	Special Education Specialist	-	-	-	-	-
477	School Food Service Secretary/ Clerk/Bookkeeper	3	3	3	3	3
478	School Food Service Manager	37	37	37	37	37
479	Diagnostician	1	1	1	-	-
480	Speech-Language Pathologist	24	31	35	37	46
482	Physical Therapist (PT)	2	2	2	2	3
483	Occupational Therapist (OT)	11	12	11	14	13
487	General Administration Secretary/Clerk	1	1	1	1	1
488	Public Relations Personnel	1	1	1	3	5
489	Construction Manager/Director	1	1	2	3	6
490	Security Personnel / Security Officer	7	7	7	43	44
600	Superintendent	1	1	1	1	1
601	Deputy/Associate/Assistant/ Area Superintendent	4	4	6	5	5
602	Personnel/Human Resources Director	1	1	2	1	1
610	Principal	33	33	33	33	33
614	Alternative School Director	1	1	1	1	1
615	Assistant Principal	65	66	66	66	72
620	Director of Curriculum/Instruction	5	5	8	8	8
621	Instructional Supervisor	70	76	90	116	133
622	Director of School Safety	1	1	1	1	1
630	Food Service Administrator	1	1	1	2	2
640	Special Education Director	2	2	2	1	1
641	Director of Student Services	1	1	1	2	3
643	Technology Director	2	2	3	4	4
648	Title I Director	1	1	1	1	1
670	Career, Technical and Agricultural Education Director (LUA)	1	1	1	1	1
673	Youth Apprenticeship Coordinator	1	1	1	1	1
680	Athletics Director	-	-	-	-	-
691	District Board Member	7	7	7	7	7
Total		3,604	3,617	3,798	4,097	4,132



## 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.

FY2024 elementary, middle and high school allotment assumptions are on the following pages.

## Exceptional Students Education Program (ESEP)

ESEP allotment assumptions (or formulas) and guidelines are the responsibility of the Superintendent, Senior 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.

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**FY2024 Elementary Allotment Assumptions (19)**

As of March 1, 2023

General Education Student : Teacher Ratio and Allotments

Kindergarten	21 : 1
1st - 3rd Grade	22 : 1
4th- 5th Grade	28 : 1

FY2024 Elementary School - School-Based Certified Allotments									
Principal			Assistant Principal			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	1-799				
				2	>= 800				
Counselor			Media Specialist			Specialist Teacher			
Counselors (190 x 8)	per FTE	Count	Media Specialist (190 x 8)	1	per School	PE, Music or Art (190 x 8)	per FTE	Count	
	1	1-699					3	1-549	
	2	700-1399					3.5	550-700	
	3	1400-1800					4	701-800	
							4.5	801-900	
							5	901-1000	
							5.5	1001-1100	
							6	1101-1200	
							6.5	1201-1300	
							7	1301-1400	
							7.5	1401-1500	
							8	1501-1600	
							8.5	1601-1700	
Early Intervention Program			Gifted Teacher			ESOL			
EIP Teacher (190 x 8)	Eligibility Based		Gifted Teacher (190 x 8)	Eligibility Based		ESOL Teacher (190 x 8)	Based on Case Load		
							Allotments are at Facility Code 99		
STEM									
STEM Teacher (190 x 8)	0.5	<600							
	1*	>=600							
Schools may have more depending on allocation of specials and/or space limitations									

FY2024 Elementary School - 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	600-1,199	
	1.5	>=1,200					2	>=1,200	
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	
School Nutrition Manager			School Nutrition Assistant			Security Guard			
SNP Manager (189 x 8)	1	per School	SNP Assistant (184 x 4)	Based on Demand		Security Guard (184 x 8)	1	per School	
Day Porter									
Day Porter (260 x 8)	1	>1,000							
2 Itinerant Day Porters per Feeder Pattern									

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**FY2024 Middle School Allotment Assumptions (9)**

As of March 1, 2023

General Education Student : Teacher Ratio and Allotments

6th - 8th Grade

28 : 1

FY2024 Middle School - School-Based Certified Allotments											
Principal			Assistant Principal			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			
				2	per School						
				3	>=1,000						
Counselor			Media Specialist			Specialist Teacher					
Counselors (190 x 8)	per FTE	Count	Media Specialist (190 x 8)	1	per School	PE	per FTE	Count			
	1	500-999					2	1-600			
	2	1,000-1,599					3	601-1,000			
	3	>=1,600					4	1,001-1,200			
Counselors (210 x 8)	1	per School				Music	5	>=1,201			
						Art	2	per School			
							1	per School			
						Foreign Language	1	per School			
							2	>=1,000			
Connections			Remedial			ESOL					
Engineering Tech (190 x 8)	1	per School	Math Study Skills and/or	1	per School	ESOL Teacher (190 x 8)	Based on Case Load				
Business Ed (190 x 8)	1	per School	Reading Recovery (190 x 8)			Allotments are at Facility Code 99					
FY2024 Middle School - 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			
	1.5	>=1,500					1	1-1,999			
							2	>=1,200			
Media Clerk			Bookkeeper			ISS Paraprofessional					
Media Clerk (190 x 7.5)	1	per School	Bookkeeper (205 x 8)	1	per School	ISS Para (186 x 7.5)	1	per School			
School Nutrition Manager			School Nutrition Assistant			Security Guard					
SNP Manager (189 x 8)	1	per School	SNP Assistant (184 x 4)	Based on Demand		Security Guard (184 x 8)	1	per School			
Day Porter											
Day Porter (260 x 8)	1	>1,000									
2 Itinerant Day Porters per Feeder Pattern											

# Paulding County School District Fiscal Year Budget

# 2024

## FY2024 High School Allotment Assumptions (5)

As of March 1, 2023

General Education Student : Teacher Ratio and Allotments

9th - 12th Grade\* 22 : 1

\* Ratio Includes positions noted below. May also be modified based on program enrollment (i.e. Dual Enrollment, PCA, etc.)

FY2024 High School - School-Based Certified Allotments									
Principal			Assistant Principal			Evaluation and Assessment Coordinator			
Principal (240 x 8)	1	per School	Assistant Principal (210 x 8)	2	per School	EAC (200 x 8)	1	per School	
				1	1,100-2,099				
				1	2,100-2,599				
				1	>= 2,600				
			Assistant Principal (240 x 8)	2	per School				
Counselor			Media Specialist			Specialist Teacher			
Counselors (210 x 8)	per FTE	Count	Media Specialist (190 x 8)	1	per School	Band Director (210 x 8)	1	per School	
	5	0-2100				Music/Band (190 x 8)	2	per School	
	6	2100-2599							
	7	>2600							
District Grad Coach (190 x 8)	0.2	per School							
						PE, Art and Foreign Language are designated from the General Education allotments (above) by the Principal			
						JROTC and CTAE are designated from the General Education allotments (above) by the Principal			
ISS Instructor			ESOL						
ISS (190 x 8)	1	per School	ESOL Teacher (190 x 8)		Based on Case Load				
					Allotments are at Facility Code 99				
FY2024 High School - 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	
	1.5	>=3,000	Secretary (260 x 8)	1	per School	Clerk (195 x 7.5)	1	>=2,500	
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	
ISS Paraprofessional			Security Guard			School Nutrition Manager			
ISS Para (186 x 7.5)	1	per School	Security Guard (184 x 8)	1	per School	SNP Manager (189 x 8)	1	per School	
School Nutrition Assistant			Day Porter						
SNP Assistant (184 x 4)	Based on Demand		Day Porter (260 x 8)	1	>1,000				
			2 Itinerant Day Porters per Feeder Pattern						

## Outstanding Bond Issues

### Series 2014, Refunding Bond

Outstanding bonds include the 2014 Series (refunding debt), which includes 16,165 \$1,000 par value non-callable bonds or \$16,165,000. These bonds carry coupon rates of approximately 3.7% to 5.0%. In 2014 the District refunded its 2007 and 2008 Series.

The 2007 referendum approved the 2007 and 2008 Series for the purpose of providing funds to:

- 1) finance the cost of the acquisition, construction and equipping of new schools, including the purchase of land to be used as sites for future educational facilities;
- 2) the acquisition, construction and equipping of classroom additions, physical education facilities; and
- 3) the renovations and modification to existing educational facilities.

Projects include, but are not limited to, the construction, addition, modification and/or renovation of the following facilities:

Dugan ES (26)	Ragsdale ES (32)	PC HS (13)
Austin MS (27)	Hutchens ES (33)	Allgood ES (20)
South HS (28)	Abney ES (34)	Hiram HS (21)
McClure MS (29)	Scoggins MS (35)	Nebo ES (18)
North HS (30)	Jones MS (10)	
Burnt Hickory ES (31)	East HS (12)	

### 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)

#### Series 2020, Sales Tax Bond

Other outstanding bonds include the 2020 Series (Sales Tax Bond), which includes, which includes 26,275 \$1,000 par value bonds or \$26,275,000. These bonds carry coupon rates of approximately 3.0% to 5.0%.

The 2019 referendum approved the 2020 Series for the purpose of providing funds to:

1. continue to retire bond debt from Series 2014;
2. finance new school facility construction, strategic additions and/or improvements to existing schools;
3. technology enhancements;
4. fine arts initiatives;
5. safety and security upgrades; and
6. athletic facility improvements.

Projects include, but are not limited to, the construction, addition, modification and/or renovation of the following facilities:

PROPOSED FACILITY IMPROVEMENTS	PROPOSED RENOVATION PROJECTS	PROPOSED SAFETY & SECURITY
<b>Technology Enhancements \$2.5 million</b> <b>Fine Arts Initiatives \$1.6 million</b> <ul style="list-style-type: none"> <li>K-5 Music &amp; Visual Arts equipment</li> <li>6-8 Band, Choral and Visual Arts Equipment</li> <li>9-12 Band, Choral, Visual Arts Equip. &amp; Performing Arts Center Upgrades</li> </ul> <b>Physical Education \$1.4 million</b> <ul style="list-style-type: none"> <li>Tennis courts resurfacing</li> <li>Track resurfacing</li> <li>Gym floor refinishing (elementary/middle)</li> </ul> <b>Athletic Facilities \$1.9 million</b> <ul style="list-style-type: none"> <li>Equal distribution for all five high schools</li> </ul>	<b>Tentative Projects: \$15.8 million*</b> <ul style="list-style-type: none"> <li>Allgood Elementary School</li> <li>Baggett Elementary School</li> <li>Dugan Elementary School</li> <li>Poole Elementary School</li> <li>Austin Middle School</li> </ul> <small>*Includes capital outlay estimated reimbursement</small> <b>Future Facility Needs/Improvements \$13.8 million</b> <ul style="list-style-type: none"> <li>Continue to monitor growth needs</li> <li>Monitor aging facilities</li> </ul>	<b>Upgrades \$6.0 million</b>  <ul style="list-style-type: none"> <li>Enclosed connecting corridors (elementary/middle)</li> <li>Fire alarms &amp; intercoms</li> </ul>

#### Ratings

Moody's Aa1 or Very High Grade as of the 2020 Bond Issue (11/04/2020 rating date, Aa1 Underlying and Aa1 Enhanced)

#### Series 2022, Sales Tax Bond

On March 24, 2022, the School District (A) issued Taxable General Obligation Refunding Bond, Series 2022 in the original principal amount of \$60,625,000, for the purpose of refunding a portion of the outstanding Paulding County School District General Obligation Refunding Bonds, Series 2014 and (B) approved the issuance of the Paulding County School District General Obligation Refunding Bond, Series 2025, in the original principal amount of \$58,720,000, for the purpose of refunding the Series 2022 Bond.

Gross savings of \$3,505,855, or present value savings of \$3,143,676 if future savings are discounted into current dollars. This is in addition to the savings generated from the 2014 refunding. These bonds carry coupon rates of approximately 2.3%.

## Ratings

Moody's Aa1 or Very High Grade as of the 2022 Bond Issue.

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

Moody's		STANDARD & POOR'S		FitchRatings		Rating description
Long-term	Short-term	Long-term	Short-term	Long-term	Short-term	
Aaa	P-1	AAA	A-1+	AAA	F1+	Prime
Aa1		AA+		AA+		High grade
Aa2		AA		AA		
Aa3		AA-		AA-		
A1	P-2	A+	A-1	A+	F1	Upper medium grade
A2		A		A		
A3		A-		A-		
Baa1	P-3	BBB+	A-2	BBB+	F2	Lower medium grade
Baa2		BBB		BBB		
Baa3		BBB-		BBB-		
Ba1	Not Prime	BB+	B	BB+	B	Non-investment grade speculative
Ba2		BB		BB		
Ba3		BB-		BB-		
B1		B+		B+		Highly speculative
B2		B		B		
B3		B-		B-		
Caa1		CCC+	C	CCC+	C	Substantial risks
Caa2		CCC		CCC		
Caa3		CCC-		CCC-		Extremely speculative
Ca		CC		CC		
		C		C		Default imminent
C		RD	D	DDD	D	In default
/		SD		DD		
/		D		D		



## Amortization Schedules

	Series 2014 - Non-Callable				Series 2020				Series 2022 - Refs Callable 2014				Combined		
	Principal	Coupon	Interest	Semi-Annual Total	Principal	Coupon	Interest	Semi-Annual Total	Principal	Coupon	Interest	Semi-Annual Total	Principal	Interest	Semi-Annual Total
8/1/2023	-	-	274,738	274,738	5,000,000	4.00%	510,250	5,510,250	-	-	682,518	682,518	5,000,000	1,467,506	6,467,506
2/1/2024	5,370,000	4.953%	274,738	5,644,738	-	-	410,250	410,250	570,000	2.280%	682,518	1,252,518	5,940,000	1,367,506	7,307,506
8/1/2024	-	-	141,750	141,750	5,200,000	5.00%	410,250	5,610,250	-	-	676,020	676,020	5,200,000	1,228,020	6,428,020
2/1/2025	5,670,000	5.000%	141,750	5,811,750	-	-	280,250	280,250	580,000	2.280%	676,020	1,256,020	6,250,000	1,098,020	7,348,020
8/1/2025	-	-	-	-	5,470,000	5.00%	280,250	5,750,250	-	-	669,408	669,408	5,470,000	949,658	6,419,658
2/1/2026	-	-	-	-	-	-	143,500	143,500	6,870,000	2.280%	669,408	7,539,408	6,870,000	812,908	7,682,908
8/1/2026	-	-	-	-	5,740,000	5.00%	143,500	5,883,500	-	-	591,090	591,090	5,740,000	734,590	6,474,590
2/1/2027	-	-	-	-	-	-	-	-	7,000,000	2.280%	591,090	7,591,090	7,000,000	591,090	7,591,090
8/1/2027	-	-	-	-	-	-	-	-	-	-	511,290	511,290	-	511,290	511,290
2/1/2028	-	-	-	-	-	-	-	-	7,135,000	2.280%	511,290	7,646,290	7,135,000	511,290	7,646,290
8/1/2028	-	-	-	-	-	-	-	-	-	-	429,951	429,951	-	429,951	429,951
2/1/2029	-	-	-	-	-	-	-	-	7,275,000	2.280%	429,951	7,704,951	7,275,000	429,951	7,704,951
8/1/2029	-	-	-	-	-	-	-	-	-	-	347,016	347,016	-	347,016	347,016
2/1/2030	-	-	-	-	-	-	-	-	7,415,000	2.280%	347,016	7,762,016	7,415,000	347,016	7,762,016
8/1/2030	-	-	-	-	-	-	-	-	-	-	262,485	262,485	-	262,485	262,485
2/1/2031	-	-	-	-	-	-	-	-	7,545,000	2.280%	262,485	7,807,485	7,545,000	262,485	7,807,485
8/1/2031	-	-	-	-	-	-	-	-	-	-	176,472	176,472	-	176,472	176,472
2/1/2032	-	-	-	-	-	-	-	-	7,675,000	2.280%	176,472	7,851,472	7,675,000	176,472	7,851,472
8/1/2032	-	-	-	-	-	-	-	-	-	-	88,977	88,977	-	88,977	88,977
2/1/2033	-	-	-	-	-	-	-	-	7,805,000	2.280%	88,977	7,893,977	7,805,000	88,977	7,893,977
8/1/2033	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>11,040,000</b>		<b>832,976</b>	<b>11,872,976</b>	<b>21,410,000</b>		<b>2,178,250</b>	<b>23,588,250</b>	<b>59,870,000</b>		<b>8,870,454</b>	<b>68,740,454</b>	<b>92,320,000</b>	<b>11,881,680</b>	<b>104,201,680</b>
	Non-Callable				Non-Callable				Callable on 2/1/25 at 100						

## Performance Measures

### Graduation Rates

The Paulding County School District's graduation rate has topped 90 percent, an increase of 1.1 percentage points over 2021, according to data released today by the Georgia Department of Education. The school district's five high schools achieved an average graduation rate of 90.4 percent, which was well above the state graduation rate of 84.1 percent and increased the margin over the state's rate from 5.6 percentage points last year to 6.3 percentage points this year.

Impressively, of the 16 school districts in Georgia with a graduation class of more than 2,000, the Paulding County School District's graduation rate ranked 3rd highest. Of the 24 school districts in Georgia with more than 1,000 graduates, the Paulding County School District's graduation rate ranked 6th highest. These rankings are a remarkable achievement for a low-wealth school district because while PCSD's graduation rate ranks third among the 16 largest school systems, the district's local revenue per pupil ranks 15<sup>th</sup> among the same group.

Georgia Department of Education 2022 Four-Year Graduation Rate Districts with Graduating Class More Than 2,000				
	System Name	Graduation Class Size	Total Graduated	Graduation Rate
1	Forsyth County	4070	3922	96.4
2	Cherokee County	3165	2921	92.3
3	Paulding County	2423	2191	90.4
4	Columbia County	2096	1894	90.4
5	Houston County	2149	1923	89.5
6	Fulton County	7598	6782	89.3
7	Douglas County	2126	1876	88.2
8	Savannah-Chatham County	2265	1984	87.6
9	Cobb County	9091	7942	87.4
10	Henry County	3746	3250	86.8
11	Hall County	2138	1840	86.1
12	Atlanta Public Schools	3203	2691	84.0
13	Gwinnett County	14621	12157	83.2
14	Clayton County	3924	3127	79.7
15	DeKalb County	6900	5257	76.2
16	Richmond County	2103	1507	71.7

Following the academic challenges brought on by the COVID-19 pandemic, including a balance of virtual and in-person instruction across the district over the last two years, the graduation rate performance is a strong indicator that Paulding County students have emerged strong and have resumed their upward performance trend. Prior to the pandemic, PCSD's graduation rate had improved for six consecutive years, and in the last 10 years has jumped more than 15 percentage points.

"These results show that throughout the pandemic our teachers stayed focused on student learning, and our students were incredibly resilient" said Superintendent Steve Barnette. "We weren't surprised to see a slight performance dip last year, but this year we were really hopeful that the interventions we implemented would start showing their effects, and it seems that they have. Our graduation rate has climbed back above 90 percent, which is outstanding and on par with where we were pre-pandemic."

Mr. Barnette also noted that the most important aspect of a student graduating is the quality of education that student received. "As I say every year, what's more important than the number of graduates we have is what a diploma means to the student who earns one. We need to continue to ensure that a PCSD diploma means that a student is directly prepared for future success."

Two of the district's five high schools, North Paulding High School and South Paulding High School, posted their highest graduation rates in school history at 95.0 and 91.0 percent, respectively. Additionally, East Paulding High School, Hiram High School, and Paulding County High School increased their graduation rates an average of 3.4 percent over the past five years, and their combined average tops the state by 4.1 percent.

According to the school district's Curriculum Department, the significant increase in graduation rates over the last 10 years can be attributed to the implementation of consistent block schedules at all high schools, as well as the more recent implementation of comprehensive literacy initiatives that are having a measurable effect on student achievement in all 33 district schools. The school district also implemented a range of academic mitigations during the pandemic to help reduce learning loss.

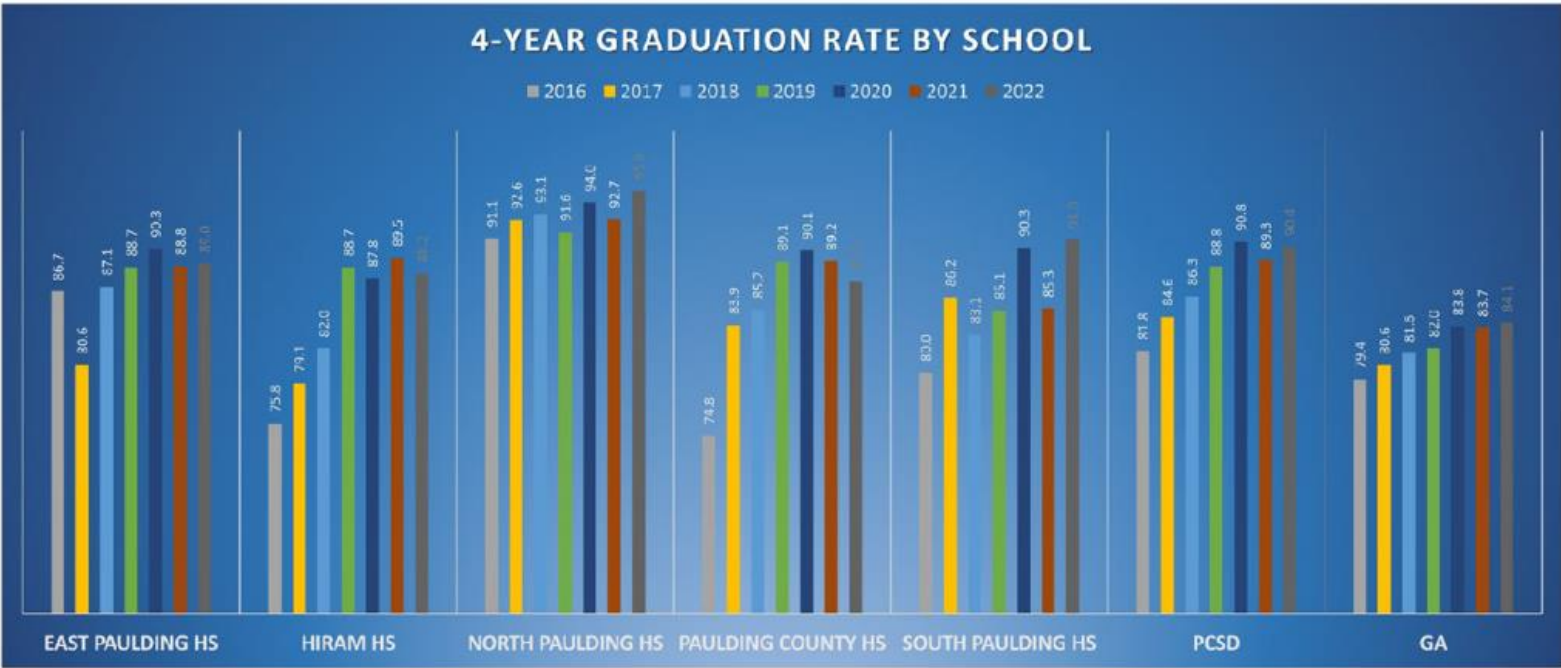
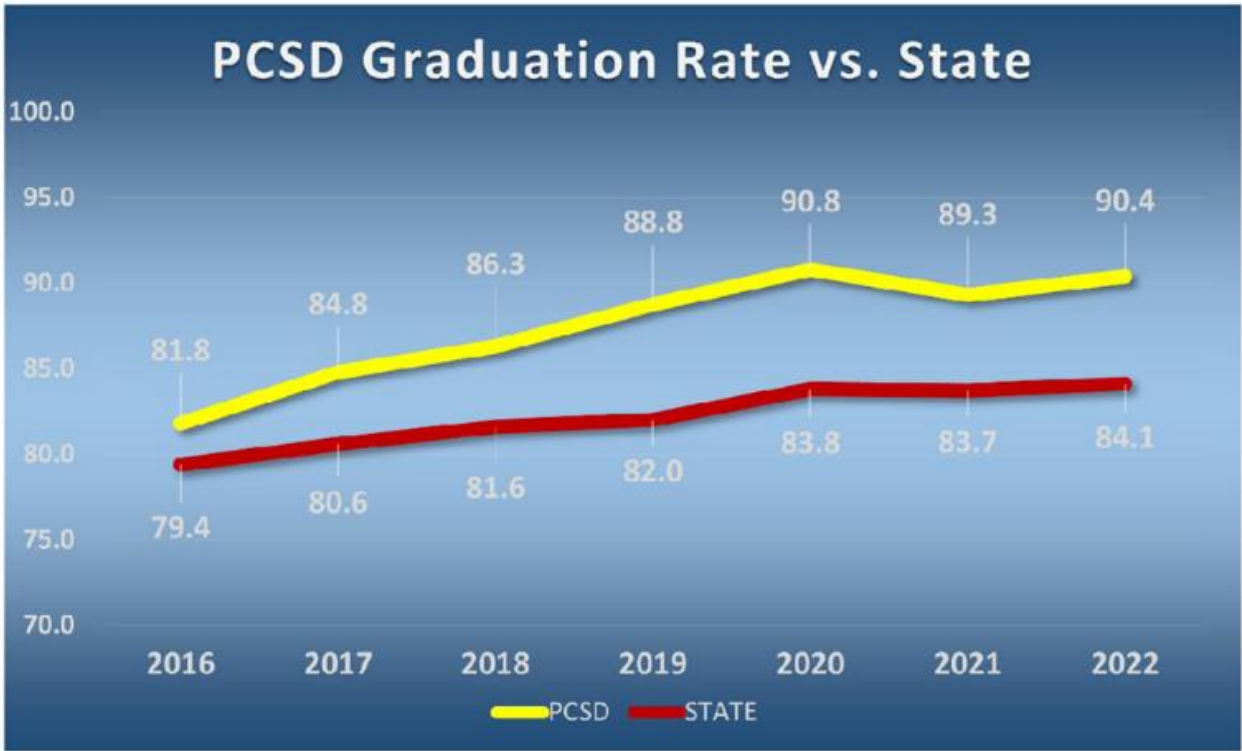
Georgia calculates the graduation rate using a formula known as the adjusted cohort rate, which is required by the U.S. Department of Education. The four-year adjusted cohort graduation rate defines the cohort based on when a student first becomes a freshman; it is calculated using the number of students who graduate within four years and includes adjustments for student transfers.

The state measures both a four-year and a five-year graduation rate as part of each school district's CCRPI (College and Career Ready Performance Index) calculation. PCSD's five-year graduation rate for 2022 is 91.2 percent.

The Paulding County School District graduation rate has topped the state average for the past 12 years.

The GA Department of Education statewide press release with links to data tables can be found here:

<https://www.gadoe.org/External-Affairs-and-Policy/communications/Pages/PressReleaseDetails.aspx?PressView=default&pid=996>



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	2015	2016	2017	2018	2019	2020	2021	2022
East Paulding HS	91.1	86.7	80.6	87.1	88.7	90.3	88.8	89.0
Hiram HS	78.9	75.8	79.1	82.0	88.7	87.8	89.5	88.2
North Paulding HS	92.1	91.1	92.6	93.1	91.6	94.0	92.7	95.0
Paulding County HS	69.3	74.8	83.9	85.2	89.1	90.1	89.2	87.5
South Paulding HS	81.1	80.0	86.2	83.1	85.1	90.3	85.3	91.0
PCSD	79.8	81.8	84.6	86.3	88.8	90.8	89.3	90.4
GA	78.9	79.4	80.6	81.6	82.0	83.8	83.7	84.1

*Graduation rates for FY2023 were not available at the time of this report.*

End-of-Grade (EOG) and End-of-Course (EOC) Metrics

## 2021-2022 Georgia Milestones Assessment:

Recently released results from the 2021-2022 Georgia Milestones Assessment show that following two-plus academic years dominated by the COVID-19 pandemic, Paulding County students are holding the line and are in better shape academically than many of their peers statewide. To summarize PCSD's performance compared to statewide averages (See Data Charts 1-4):

- Paulding County students scoring at Levels 2, 3, and 4 topped the percentage of students scoring at the same levels statewide on 19 of 20 assessments.
- At the highest two levels, Proficient and Advanced (3 & 4), PCSD students topped the state in 15 of 20 subject areas.
- Across elementary, middle, and high school assessments, Paulding students are beating the state average for reading "on or above grade level" in all grades and courses assessed by the state.
- The percentage of PCSD students scoring at levels 2, 3, and 4 in Biology exceeded the state average by 6 percent in 2022 and showed a 4 percent increase over PCSD's 2019 pre-pandemic scores.

"The pandemic brought a major disruption to our schools over the last two years," said Superintendent Steve Barnette. "These Milestones results are a credit to the amazing PCSD teachers who sustained an academic focus, whether in classrooms or virtually, and helped prevent more serious learning loss."

In the fall of 2020, Paulding County schools were among the first in the nation to offer students an opportunity to return to the classroom for in-person instruction or learn remotely through the Paulding Virtual Academy. Those options remain available today. While some scores have not yet reached pre-pandemic levels, the results clearly show that academic recovery is well under way in Paulding County Schools.

The 2021-2022 Milestones results will serve as a new baseline following the unprecedented challenges brought on by the pandemic. While the results are encouraging and show Paulding County students may be farther along in returning to pre-pandemic academic performance, a comparison to PCSD's pre-pandemic results shows there is room for improvement – most clearly in the subject of Math and with higher-performing students. Secondary mathematics were hit hardest by pandemic learning, specifically in 5th and 6th grades and high school Algebra 1.

"Many districts across the nation have seen the biggest pandemic impact in secondary math and early childhood literacy," said PCSD Chief Academic Officer Tiffany Frachiseur. "While the pandemic clearly has had an impact, I am pleased to see our students have essentially held the line through a very difficult stretch. We have effective interventions and resources in place to support students who need them. Now, we are prepared to change the focus and begin to accelerate academic growth. District-wide we are implementing a comprehensive academic plan to make that a reality."



The District's five-year Strategic Plan is designed to address the intervention needs of students who have gaps in mastery as well as the acceleration needs of students prepared to move on. The plan also calls for an evaluation of innovative and advanced program offerings with the goal of engaging a wider audience of students in academically challenging programs. Ms. Frachiseur noted a major challenge this school year will be continuing to strike the right balance between maintaining rigorous expectations while also differentiating for students with missing prerequisite skills.

### About Georgia Milestones

Students take Georgia Milestones End of Grade (EOG) tests in grades three through eight, and Georgia Milestones End of Course (EOC) tests in identified high school courses. The Georgia Milestones assessment system meets the federal requirement that states test students in math and ELA in grades 3-8 and once in high school, and in science once per grade band (3-5, 6-8, 9-12).

Georgia Milestones assesses student learning along four levels of achievement:

**Level 1 - Beginning Learners** do not yet demonstrate proficiency in the knowledge and skills necessary at this grade level/course of learning, as specified in Georgia's content standards. The students need substantial academic support to be prepared for the next grade level or course and to be on track for college and career readiness.

**Level 2 - Developing Learners** demonstrate partial proficiency in the knowledge and skills necessary at this grade level/course of learning, as specified by Georgia's content standards. The students need additional academic support to ensure success in the next grade level or course and to be on track for college and career readiness.

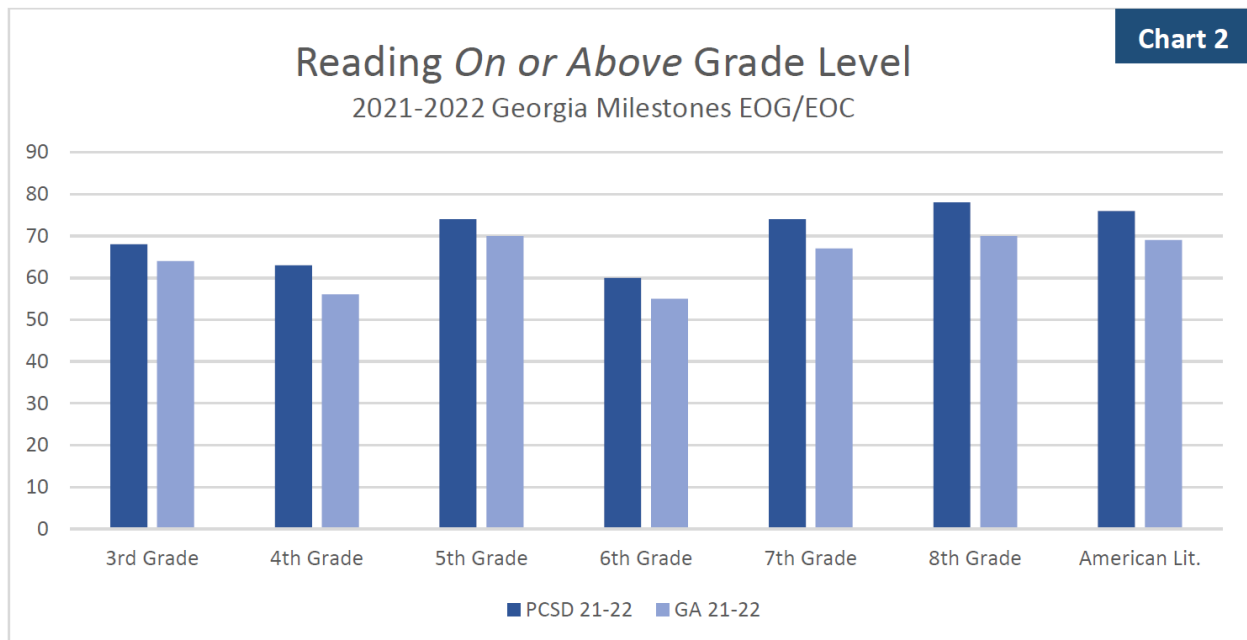
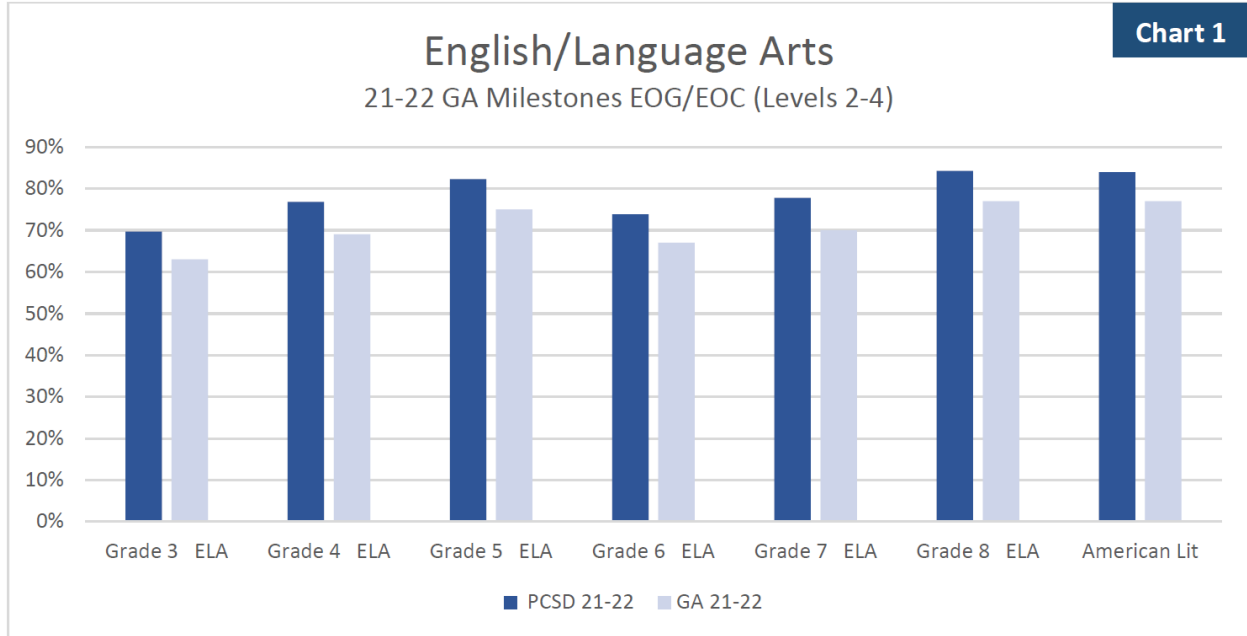
**Level 3 - Proficient Learners** demonstrate proficiency in the knowledge and skills necessary at this grade level/course of learning, as specified in Georgia's content standards. The students are prepared for the next grade level or course and are on track for college and career readiness.

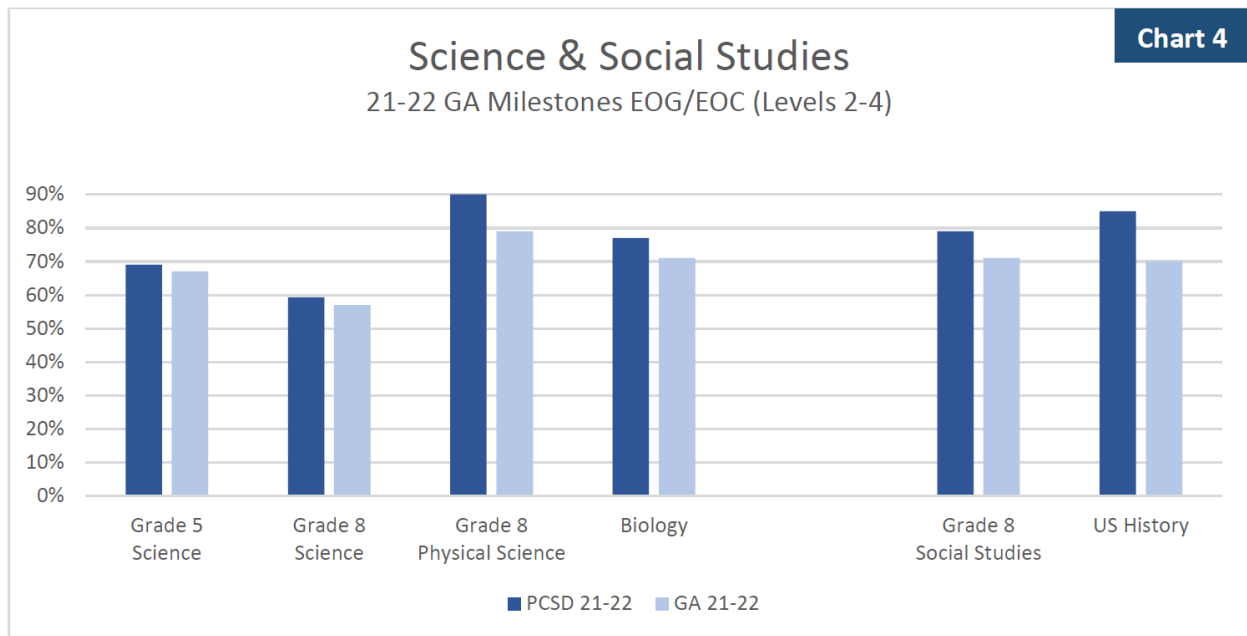
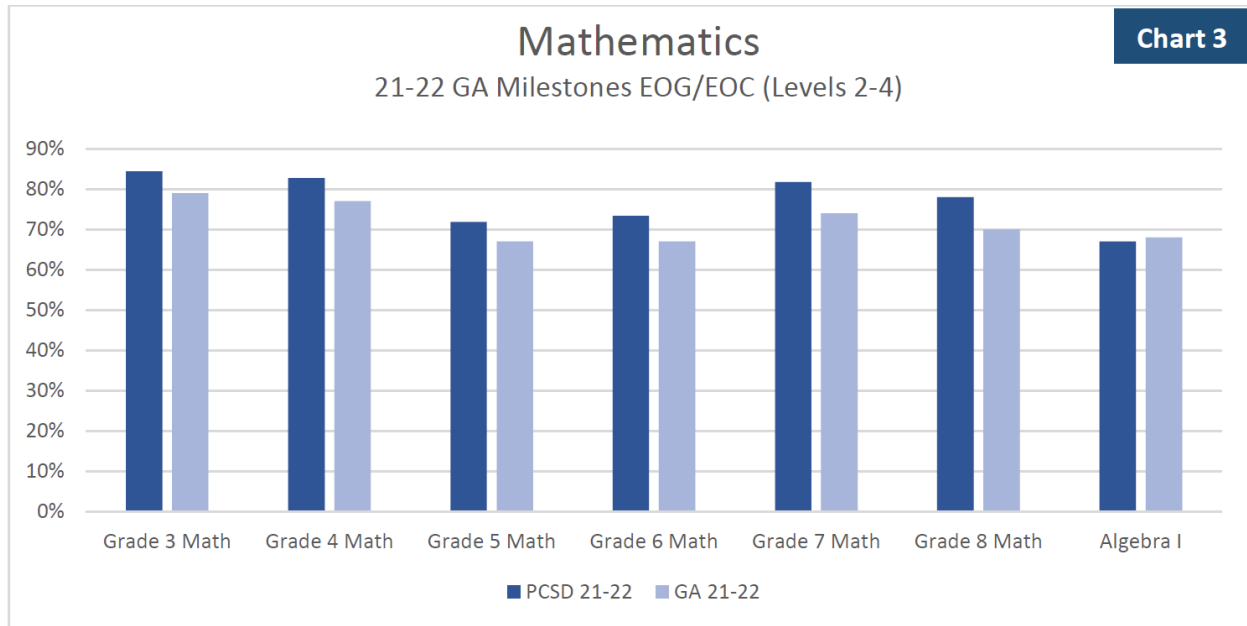
**Level 4 - Distinguished Learners** demonstrate advanced proficiency in the knowledge and skills necessary at this grade level/course of learning, as specified in Georgia's content standards. The students are well prepared for the next grade level or course and are well prepared for college and career readiness.



## 2021-2022 Georgia Milestone Assessments (EOG/EOC)

Paulding County School District & State of Georgia Comparisons





*The Georgia Milestones Assessment for FY2023 was not available at the time of this report.*

### 3-Year Financial Efficiency Start Rating

Please note, the below data has not been updated for FY2022 by The Governor's Office of Student Achievement due to the pandemic.

#### 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 2019 district FESR is based on a three-year average (FY2017, FY2018, and FY2019) of PPE and CCRPI scores, the most current data available.

★★★★★	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 calculation guide provides a complete list of excluded expenditures.

#### FESR Results

In FY2019, 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:

**>10,000 School Districts**

	<b>4 Stars FY2015</b>		<b>4 Stars FY2016</b>		<b>4 Stars FY2017</b>		<b>4 Stars FY2018</b>		<b>4 Stars FY2019</b>	
Higher	4	12%	4	12%	5	15%	5	15%	5	15%
Lower	22	67%	22	67%	26	76%	26	76%	24	71%
Same	7	21%	7	21%	3	9%	3	9%	5	15%
% Same or Lower	88%		88%		85%		85%		85%	

**All School Districts (Compliant)**

	<b>4 Stars FY2015</b>		<b>4 Stars FY2016</b>		<b>4 Stars FY2017</b>		<b>4 Stars FY2018</b>		<b>4 Stars FY2019</b>	
Higher	9	5%	10	6%	12	7%	12	7%	14	8%
Lower	150	84%	147	82%	150	84%	150	84%	148	83%
Same	20	11%	22	12%	17	9%	16	9%	17	9%
% Same or Lower	95%		94%		93%		93%		92%	

Four Year FESR Results Summary

2015 Rating			
Average CCRPI	Average PPE	Percentile PPE	Star Rating PPE
74.4	\$ 7,184	8	4.0

2016 Rating			
Average CCRPI	Average PPE	Percentile PPE	Star Rating PPE
74.2	\$ 7,566	11	4.0

2017 Rating			
Average CCRPI	Average PPE	Percentile PPE	Star Rating PPE
76.0	\$ 7,957	13	4.0

2018 Rating			
Average CCRPI	Average PPE	Percentile PPE	Star Rating PPE
76.3	\$ 8,319	16	4.0

2019 Rating			
Average CCRPI	Average PPE	Percentile PPE	Star Rating PPE
77.6	\$ 8,649	16	4.0

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FY2018 FESR Results by School

ID	School	Size	FTE	CCRPI	FSER	FSER	FTE	Lower	%	Same	%	Higher	%
7102052	New Georgia Elementary	<=500	305	73	2.00	2.00	362	137	28%	124	26%	224	46%
710104	Poole Elementary	<=500	436	81	2.00	2.00	362	137	28%	124	26%	224	46%
7101050	Dallas Elementary	<=500	446	72	2.00	2.00	362	137	28%	124	26%	224	46%
710294	Northside Elementary	<=500	497	79	2.50	2.00	362	262	54%	95	20%	128	26%
7104052	Union Elementary	<=500	492	80	3.50	2.00	362	420	86%	21	4%	44	9%
710197	Panther Elementary	>500 to <=750	528	79	3.00	3.00	610	206	53%	88	22%	97	25%
710188	McGarity Elementary	>500 to <=750	567	80	3.00	3.00	610	206	53%	88	22%	97	25%
710103	Baggett Elementary	>500 to <=750	632	80	3.00	3.00	610	206	53%	88	22%	97	25%
710210	Ragsdale Elementary	>500 to <=750	558	57	2.50	3.00	610	114	29%	91	23%	186	47%
710199	Roberts Elementary	>500 to <=750	659	77	3.00	3.00	610	206	53%	88	22%	97	25%
710198	Nebo Elementary	>500 to <=750	633	63	3.00	3.00	610	206	53%	88	22%	97	25%
710304	Dugan Elementary	>500 to <=750	674	63	3.00	3.00	610	206	53%	88	22%	97	25%
7105050	Hiram Elementary	>500 to <=750	809	72	2.50	3.00	610	114	29%	91	23%	186	47%
710310	Hutchens Elementary	>500 to <=750	670	72	3.00	3.00	610	206	53%	88	22%	97	25%
710204	Russom Elementary	>500 to <=750	876	84	4.00	3.00	610	139	91%	10	7%	3	2%
710299	Allgood Elementary	>500 to <=750	879	71	3.50	3.00	610	105	69%	33	22%	14	9%
710110	Burnt Hickory Elementary	>500 to <=750	1,001	88	4.50	3.00	610	150	98%	-	0%	2	1%
710113	Abney Elementary	>500 to <=750	1,251	83	4.00	3.00	610	139	91%	10	7%	3	2%
710194	Shelton Elementary	>1000	1,202	93	4.50	3.00	1,367	100	97%	-	0%	2	2%
			19		3.00	2.00	606	669	59%	208	18%	256	23%
Average Average													
ID	School	Size	FTE	CCRPI	FSER	FSER	FTE	Lower	%	Same	%	Higher	%
710192	South Paulding Middle	<=500	463	75	2.50	3.00	395	15	15%	27	27%	56	57%
710201	Moses Middle	>500 to <=750	725	83	4.50	3.00	635	156	93%	7	4%	3	2%
710213	Ritch Middle	>500 to <=750	624	75	3.00	3.00	635	51	31%	37	22%	78	47%
710410	Scoggins Middle	>500 to <=750	741	69	3.00	3.00	635	51	31%	37	22%	78	47%
710297	Dobbins Middle	>500 to <=750	643	78	3.00	3.00	635	51	31%	37	22%	78	47%
7102352	Hershal Jones Middle	>500 to <=750	778	68	3.50	3.00	635	89	53%	43	26%	34	20%
710394	East Paulding Middle	>750 to <=1000	964	83	4.50	3.00	862	87	95%	1	1%	3	3%
710404	Austin Middle	>750 to <=1000	894	79	4.50	3.00	862	87	95%	1	1%	3	3%
710108	McClure Middle	>1000	1,368	90	4.50	3.00	1,582	93	98%	1	1%	-	0%
			9		4.00	3.00	827	342	75%	83	18%	27	6%
Average Average													
ID	School	Size	FTE	CCRPI	FSER	FSER	FTE	Lower	%	Same	%	Higher	%
		<1500											
710292	East Paulding High	>1500 to <=2000	1,743	78	3.50	4.00	1,740	5	13%	2	5%	30	79%
710101	Hiram High	>1500 to <=2000	1,517	76	4.00	4.00	1,740	8	21%	11	29%	18	47%
7102552	Paulding County High	>1500 to <=2000	1,827	80	4.00	4.00	1,740	8	21%	11	29%	18	47%
710106	South Paulding High	>1500 to <=2000	1,874	78	4.00	4.00	1,740	8	21%	11	29%	18	47%
710109	North Paulding High	>2000	2,434	81	4.00	4.00	2,637	3	9%	6	18%	24	71%
			5		4.00	4.00	1,067	164	43%	97	26%	118	31%
Below State Average (by level and size)													

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>

Paulding County School District  
Fiscal Year Budget

2024

5-Year Free and Reduced-Price Meal Eligibility

**Free and Reduced Price Meal Eligibility (FRL)**

School	Oct-18 %FRL	Oct-19 %FRL	Oct-20 %FRL	Oct-21 %FRL	Oct-22 %FRL	Change
0299 - Allgood Elementary School	65.07	62.51	58.97	48.51	63.04	14.53
0103 - Bessie L. Baggett Elementary	58.54	56.82	59.70	36.96	61.77	24.81
0110 - Burnt Hickory Elementary School	17.68	18.38	18.42	12.11	18.29	6.18
0199 - C. A. Roberts Elementary School	44.76	43.79	38.72	28.50	44.60	16.10
0410 - Carl Scoggins Sr. Middle School	47.64	45.05	46.85	30.15	47.37	17.22
0304 - Connie Dugan Elementary School	53.41	49.70	49.59	37.89	55.02	17.13
1050 - Dallas Elementary School	79.82	77.25	69.61	54.64	74.45	19.81
0292 - East Paulding High School	34.88	36.46	35.73	22.93	37.74	14.81
0394 - East Paulding Middle School	36.31	36.85	36.53	23.58	39.16	15.58
0194 - Floyd L. Shelton Elementary School at Crossroad	17.30	18.84	21.17	13.30	21.74	8.44
0310 - Hal Hutchens Elementary	51.34	55.86	55.10	44.07	61.61	17.54
2352 - Herschel Jones Middle School	58.48	60.47	56.48	41.67	61.34	19.67
5050 - Hiram Elementary School	63.29	61.01	59.70	43.88	61.21	17.33
0101 - Hiram High School	51.09	51.73	49.79	34.02	54.77	20.75
0404 - Irma C. Austin Middle School	45.19	44.98	45.01	31.93	51.39	19.46
0297 - J. A. Dobbins Middle School	57.70	56.76	56.34	34.21	60.90	26.69
0201 - Lena Mae Moses Middle School	36.97	37.21	41.14	25.74	42.12	16.38
0104 - Lillian C. Poole Elementary School	52.75	46.89	49.29	34.38	55.39	21.01
0188 - McGarity Elementary School	46.21	52.35	46.29	36.61	50.68	14.07
0198 - Nebo Elementary School	50.71	49.68	47.83	33.22	53.79	20.57
2052 - New Georgia Elementary School	50.82	50.00	46.69	32.48	49.17	16.69
0109 - North Paulding High School	18.24	19.34	18.61	12.55	21.33	8.78
0294 - Northside Elementary School	52.52	51.22	50.86	31.44	49.44	18.00
0213 - P. B. Ritch Middle School	57.69	54.06	58.82	39.43	59.87	20.44
2552 - Paulding County High School	46.80	48.16	45.75	31.06	47.83	16.77
0204 - Roland W. Russom Elementary	29.57	25.92	26.07	18.51	28.77	10.26
0197 - Sam D. Panter Elementary School	55.49	56.47	55.34	39.50	63.39	23.89
0108 - Sammy McClure Sr. Middle School	15.79	15.94	18.00	11.78	17.06	5.28
0210 - Sara M. Ragsdale Elementary	53.23	51.44	53.21	34.88	55.33	20.45
0106 - South Paulding High School	33.35	32.36	32.61	22.16	36.00	13.84
0192 - South Paulding Middle School	46.87	50.31	47.03	35.94	47.40	11.46
4052 - Union Elementary School	42.28	43.17	45.71	29.09	41.90	12.81
0113 - WC Abney Elementary	31.49	30.23	31.80	26.95	38.25	11.30
<b>Paulding County School District</b>	<b>40.98</b>	<b>40.77</b>	<b>40.05</b>	<b>27.80</b>	<b>42.64</b>	<b>14.84</b>
<b>Statewide Average</b>	<b>60.09</b>	<b>59.45</b>	<b>56.18</b>	<b>45.34</b>	<b>59.31</b>	<b>13.97</b>



## 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

2024

## 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	1,671	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 Intr(1-3) Pgm	564	3,749,682	48,447	3,798,129	404,048	3,394,081
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 Intr(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	2,199,920	18,479,750
CTAE(9-12) PGM	1,590	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	1,931,883	23,906	1,955,789	208,056	1,747,733
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	166	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	660,879	3,963	664,842	73,918	620,924
Spec Ed. Itinerant				7,393	786	6,607
Spec Ed. Supplemental Speech				0	0	0
TOTAL DIRECT INSTRUC.	20,134	138,923,903	3,326,999	142,250,995	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		6,881,532	202,777	7,084,309	753,635	6,330,674
Facility M & O			8,681,923	8,681,923	923,560	7,758,363
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		1,155,492		1,155,492	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						(2,974,867)
Charter System Adjustment				0		0
QBE FORMULA EARNINGS		153,780,563	13,062,089	167,515,652	17,820,452	149,720,370
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

Paulding County School District  
Fiscal Year Budget

2024

PCSD FY2024 QBE Earnings Sheet

OFFICIAL

Georgia State Department Of Education  
Earnings Sheet for FY 2024

5/9/2023

School System: 710 - Paulding County							FY2024 Initial				THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$3,022.45			
Earnings (\$)							Earned Positions-- Grades K-12							
DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL 5 MILLS	STATE FUNDS	Teacher	Subj. Spec	Couns.	Tech. Spec				
Kindergarten Pgm	1,628	11,191,872	127,232	11,319,104	1,497,253	9,821,851	108.53		3.62	1.48				
Kindergarten Early Intr Pgm	338	3,022,837	26,415	3,049,252	403,345	2,645,907	30.73		0.75	0.31				
Primary Grade(1-3) Pgm	4,450	24,623,392	382,261	25,005,653	3,307,663	21,697,990	261.76	12.90	9.89	4.05				
Primary Grd Early Intr(1-3) Pgm	1,342	11,100,114	115,280	11,215,394	1,483,534	9,731,860	122.00	3.89	2.98	1.22				
Upper Elementary Grd(4-5) Pgm	2,379	10,048,603	167,528	10,216,131	1,351,355	8,864,776	103.43	6.90	5.29	2.16				
UppElem Grd Early Intrv(4-5)	1,338	11,067,029	94,218	11,161,247	1,476,372	9,684,875	121.64	3.88	2.97	1.22				
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00				
Middle School(6-8) Pgm	5,739	27,434,716	404,139	27,838,855	3,682,429	24,156,426	286.95	16.63	12.75	5.22				
High School Gen Educ(9-12)	6,634	26,380,359	753,614	27,133,973	3,589,190	23,544,783	288.43		14.74	6.03				
CTAE(9-12) PGM	2,001	9,070,657	656,727	9,727,384	1,286,705	8,440,679	100.05		4.45	1.82				
Students with Disab Cat I	157	1,716,496	39,087	1,755,583	232,223	1,523,360	19.63		0.35	0.14				
Students with Disab Cat II	243	3,254,896	31,919	3,286,815	434,769	2,852,046	37.38		0.54	0.22				
Students with Disab Cat III	1,263	21,891,724	257,904	22,149,628	2,929,877	19,219,751	252.60		2.81	1.15				
Students with Disab Cat IV	311	8,929,101	131,372	9,060,473	1,198,489	7,861,984	103.67		0.69	0.28				
Students with Disab Cat V	559	6,111,601	236,133	6,347,734	839,657	5,508,077	69.88		1.24	0.51				
Gifted Student Category VI	2,188	16,142,027	220,770	16,362,797	2,164,415	14,198,382	182.33		4.86	1.99				
Remedial Education Pgm	540	3,215,859	31,018	3,246,877	429,486	2,817,391	36.00		1.20	0.49				
Alternate Education Pgm	360	2,143,906	25,351	2,169,257	286,942	1,882,315	24.00		0.80	0.33				
Eng Spkrs of Other Lang.(ESOL)	164	2,042,932	9,420	2,052,352	271,478	1,780,874	23.43		0.36	0.15				
Spec Ed. Itinerant				1,414	187	1,227								
Spec Ed. Supplemental Speech				65,864	8,712	57,152								
<b>TOTAL DIRECT INSTRUC.</b>	<b>31,634</b>	<b>199,388,121</b>	<b>3,710,388</b>	<b>203,165,787</b>	<b>26,874,081</b>	<b>176,291,706</b>	<b>2,172.44</b>	<b>44.20</b>	<b>70.29</b>	<b>28.77</b>				
<b>INDIRECT COST</b>														
Cent. Admin		4,941,169	0	4,941,169	653,601	4,287,568								
School Admin		8,841,728	218,675	9,060,403	1,198,479	7,861,924								
Facility M & O			9,426,939	9,426,939	1,246,963	8,179,976								
Sub Total (INDIRECT COST)		13,782,897	9,645,614	23,428,511	3,099,043	20,329,468								
MEDIA CENTER PGM.		4,497,879	438,364	4,936,243	652,949	4,283,294								
20 DAYS ADDITIONAL INSTRUCTION		1,509,616		1,509,616	199,687	1,309,929								
STAFF & PROFESSIONAL DEV				905,443	119,769	785,674								
PRINCIPAL STAFF & PROF. DEV				12,105	1,601	10,504								
MIDTERM HOLD HARMLESS														
Health Insurance Incr. (6 MO New Rate)						0								
Charter System Adjustment				0		0								
<b>QBE FORMULA EARNINGS</b>		<b>219,178,513</b>	<b>13,794,366</b>	<b>233,957,705</b>	<b>30,947,130</b>	<b>203,010,575</b>	<b>2,172.44</b>	<b>44.20</b>	<b>70.29</b>	<b>28.77</b>	<b>1.00</b>	<b>6.00</b>	<b>33.00</b>	<b>52.04</b>
CATEGORICAL GRANTS														
Pupil Transportation Pgm (Includes 90 Drivers and bus replacement funds of 0)				1,695,525		1,695,525								
Sparsity - Regular				0		0								
Nursing Services				716,798		716,798								
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				236,370,028		205,422,898								
Education Equalization Funding Grant				27,501,695		27,501,695								
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				263,871,723		232,924,593								
Charter Commission Admin - State						0								
Military Counselors						0								
Local Charter Supplement						0								
State Commission Charter Supplement				0		0								
<b>TOTAL FUNDING ON THIS ALLOTMENT SHEET</b>				<b>263,871,723</b>		<b>232,924,593</b>								

NOTES

- Expenditure controls as set forth in O.C.G.A. Section 20-2-167 are reinstated, subject to each district's approved flexibility contract.
- Health Insurance for Certificated Personnel is funded on a per member per month amount(PM/PM) of \$1580.00 for an annual funding amount of \$18,960 in QBE under appropriation in FY24(HB 19).
- Teacher Retirement is funded at 19.98% in QBE in FY 2024 (HB 19).

Total T&E 90,459,310 includes T&E 53,354,590 and HI 37,104,720

## Local School Administration 2023-2024 School Year

### Elementary Schools



#### Abney Elementary School

- Principal: Scott Brock
- Assistant Principal: Camille Alderman
- Assistant Principal: Kim Hembree
- EAC: Jodie Henson



#### Allgood Elementary School

- Principal: Shetal Slusher
- Assistant Principal: Scott Ragsdale
- Assistant Principal: Dana Packer
- EAC: Michelle Kudwa



#### Baggett Elementary School

- Principal: Jamesa Hodge
- Assistant Principal: Alisha Queen
- EAC: Melissa Maycumber



#### Burnt Hickory Elementary School

- Principal: Kristi Davis
- Assistant Principal: Benjamin Brooks
- Assistant Principal: Andrea Davis
- EAC: Tricia Langford



#### Dallas Elementary School

- Principal: Tasha Adams
- Assistant Principal: Lisa Brocious
- EAC: Jonicia Thurston



Dugan Elementary School

- Principal: DeAnna Byers
- Assistant Principal: Gina Zuganelis
- EAC: Rhonda Magill



Hiram Elementary School

- Principal: Emily Black
- Assistant Principal: Anjeanetta Cooper
- Assistant Principal: Thomas Beames
- EAC: Ginger Land



Hutchens Elementary School

- Principal: Priscilla Smith
- Assistant Principal: Lindy Beyea
- EAC: Jennifer Conkle



McGairty Elementary School

- Principal: Karla Dodgen
- Assistant Principal: Charles Harrison
- EAC: Beth Becraft



Nebo Elementary School

- Principal: Rodney Wilkerson
- Assistant Principal: Alicia Jones
- Assistant Principal: Tameka Scott
- EAC: Heather Powers



New Georgia Elementary School

- Principal: Sonja Nelson
- Assistant Principal: Tracy Gaynor
- EAC: Elizabeth McCrary



Northside Elementary School

- Principal: Giselle Neal
- Assistant Principal: Robert Prince
- EAC: Jayson Willis



Panter Elementary School

- Principal: Jacob Griffith
- Assistant Principal: Amy Delaney
- EAC: Anna Carter



Poole Elementary School

- Principal: Kelly Davis
- Assistant Principal: Jacquelyn Allen
- EAC: Wendy Howd



Ragsdale Elementary School

- Principal: Ann Arnold
- Assistant Principal: Carol Ammons
- EAC: Courtney Osley



Roberts Elementary School

- Principal: Paul Wilder
- Assistant Principal: Esther Jones
- EAC: Jennifer Wilson



Russom Elementary School

- Principal: Heather White
- Assistant Principal: Betty Nell Gassett
- Assistant Principal: Dustin Schulaireck
- EAC: Gwyneth Posey



Shelton Elementary School

- Principal: Myers Moreland
- Assistant Principal: Andy Davis
- Assistant Principal: Lori Morgan
- EAC: Katie Meeks



Union Elementary School

- Principal: Blake Keown
- Assistant Principal: Endea Hudgins
- EAC: Alecia Pence

Middle Schools



Austin Middle School

- Principal: Larry Sailors
- Assistant Principal: Robert Jarvis
- Assistant Principal: Dannison Curtis
- EAC: Brooke Murphy



Dobbins Middle School

- Principal: Donna Broyles
- Assistant Principal: Jonathan Thomas
- Assistant Principal: Ronnetta Simpson
- EAC: Wendy Mace



East Paulding Middle School

- Principal: Thomas Alverson
- Assistant Principal: Inester Jones
- Assistant Principal: Kimberly Burford
- EAC: Monique Prince





Herschel Jones Middle School

- Principal: Kim Silas
- Assistant Principal: Christopher McAllister
- Assistant Principal: Justin Munoz
- EAC: Lorraine Reeves



McClure Middle School

- Principal: Jaynath Hayes
- Assistant Principal: Tammy Ponder
- Assistant Principal: Jenette Allen
- Assistant Principal: Sean Schinella
- EAC: Teresa Bowles



Moses Middle School

- Principal: Tammy Skelton
- Assistant Principal: Dianah Johnson
- Assistant Principal: Chris Stafford
- EAC: Karen Kirby



Ritch Middle School

- Principal: Christine Carson
- Assistant Principal: Pamela Swiney
- Assistant Principal: Chris Munoz
- EAC: Michelle Pritchett



Scoggins Middle School

- Principal: Dustin Skelton
- Assistant Principal: Marc Renna
- Assistant Principal: Jennifer Godbout
- EAC: Paula Kennedy



South Paulding Middle School

- Principal: James A. Neal, Jr.
- Assistant Principal: Sandra Wood
- Assistant Principal: Julian Hicks
- EAC: Trina Wheeler

## High Schools



### East Paulding High School

- Principal: Brad Thomason
- Assistant Principal: James Dorsey
- Assistant Principal: Angela Johnson
- Assistant Principal: Leslie Ellis
- Assistant Principal: Matthew Hardage
- Assistant Principal: Lynne Watters
- EAC: Andrea Salmon



### Hiram High School

- Principal: Darius Hodge
- Assistant Principal: Jeff Wallace
- Assistant Principal: April Byrne
- Assistant Principal: Borato Broughton
- Assistant Principal: Kristi Gammon
- Assistant Principal: LaRoyce Sublett
- EAC: Michelle Stubbs



### North Paulding High School

- Principal: Gabe Carmona
- Assistant Principal: Lorilyn Harrell
- Assistant Principal: Matthew Dyer (AD)
- Assistant Principal: Chris Davies
- Assistant Principal: Shannon Lawson
- Assistant Principal: Julie Speeney
- Assistant Principal: Vernus Bredeson
- Assistant Principal: Stephen McClure
- EAC: Kathryn Daniell



### Paulding County High School

- Principal: Craig Wilcox
- Assistant Principal: Kevin Thomas
- Assistant Principal: Heather Dejohn -Mathis
- Assistant Principal: Daniel Pinckney
- Assistant Principal: Ryan Brady
- Assistant Principal: Karmel Tanner
- EAC: Michelle TaiSee



### South Paulding High School

- Principal: Edward Thomas
- Assistant Principal: Chad Tittle
- Assistant Principal: Chad Matthews
- Assistant Principal: Brittany Drumgold
- Assistant Principal: Shannon Toler
- Assistant Principal: Jim McMichen
- EAC: Cristin Thomason



### New Hope Education Center

- Director: Vladimir Labossiere
- Assistant Director: Barbara Crutchfield
- EAC: Shelly Bachemin



### Paulding College and Career Academy (PCCA)

- CEO: Jana Stegall
- Administrator: Vladimir Labossiere





E-SPLOST VI Information

E-SPLOST

NOV. 5  
2019



[www.paulding.k12.ga.us/planningforthefuture](http://www.paulding.k12.ga.us/planningforthefuture)

**O**n Nov. 5, 2019 the voters of Paulding County will be asked to continue the penny sales tax that goes toward constructing new schools, adding classrooms to existing schools, renovating existing facilities, and providing classroom resources and technology for Paulding County students.

### WHAT IS E-SPLOST?

- Special Purpose Local Option Sales Tax (Education)
- **NOT A NEW TAX** - An E-SPLOST funding school construction, renovation and improvements has been in place in Paulding since 1997. Voters must approve every five years.
- One-cent sales tax to help fund capital improvements, including debt repayment for prior bond issues.
- Cannot be used for operating expenses, such as salaries or utilities.
- Everyone who makes a purchase in Paulding County contributes to our schools – even those who don't live in Paulding but spend money here.
- E-SPLOST is a consumption tax, not a property tax.

### PLANNING FOR THE FUTURE



**PROJECTED RECEIPTS**

**\$113,250,182\*** (60 Months)

\*Collection ceiling, listed on referendum, is \$120 million.

**PROPOSED NEW CONSTRUCTION**

**New Middle School Facility \$32.5 million**

**Strategic Additions \$4.1 million**

### E-SPLOST FACTS

- Because of E-SPLOST, currently no Bond Millage on Paulding property owners' tax bills.
- Without E-SPLOST, current Bond Millage (2019) would be approximately 1.815.

**Over 22 years, E-SPLOST has:**

- Paid off bond debt, which keeps property taxes lower;
- Purchased land;
- Helped construct 21 new schools;
- Added, renovated, and equipped hundreds of classrooms;
- Funded Technology, Fine Arts, and Athletics
- Helped maintain and renovate existing facilities.

### PROPOSED FACILITY IMPROVEMENTS

<b>Technology Enhancements</b>	<b>\$2.5 million</b>
<b>Fine Arts Initiatives</b>	<b>\$1.6 million</b>
<ul style="list-style-type: none"> <li>• K-5 Music &amp; Visual Arts equipment</li> <li>• 6-8 Band, Choral and Visual Arts Equipment</li> <li>• 9-12 Band, Choral, Visual Arts Equip. &amp; Performing Arts Center Upgrades</li> </ul>	
<b>Physical Education</b>	<b>\$1.4 million</b>
<ul style="list-style-type: none"> <li>• Tennis courts resurfacing</li> <li>• Track resurfacing</li> <li>• Gym floor refinishing (elementary/middle)</li> </ul>	
<b>Athletic Facilities</b>	<b>\$1.9 million</b>
<ul style="list-style-type: none"> <li>• Equal distribution for all five high schools</li> </ul>	

### PROPOSED RENOVATION PROJECTS

**Tentative Projects: \$15.8 million\***

- Allgood Elementary School
- Baggett Elementary School
- Dugan Elementary School
- Poole Elementary School
- Austin Middle School

\*Includes capital outlay estimated reimbursement

**Future Facility Needs/Improvements \$13.8 million**

- Continue to monitor growth needs
- Monitor aging facilities

### PROPOSED SAFETY & SECURITY

**Upgrades \$6.0 million**



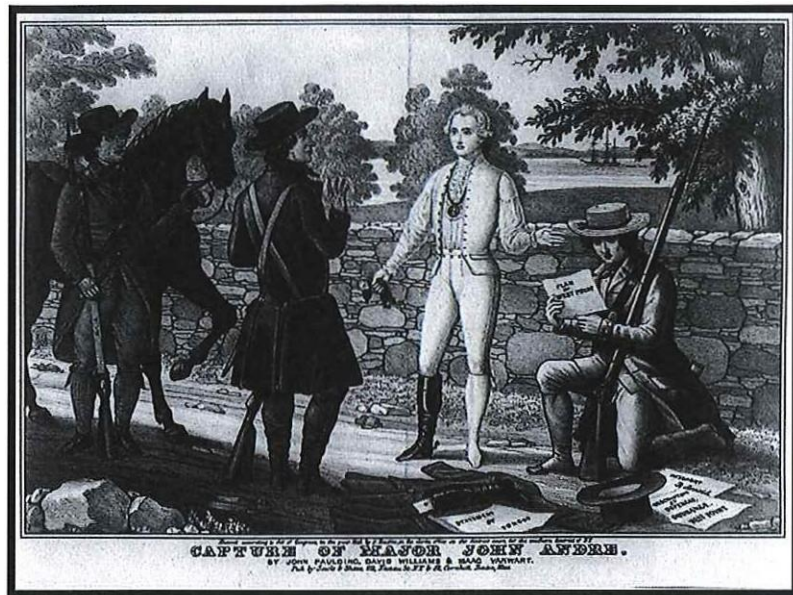
- Enclosed connecting corridors (elementary/middle)
- Fire alarms & intercoms

## 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

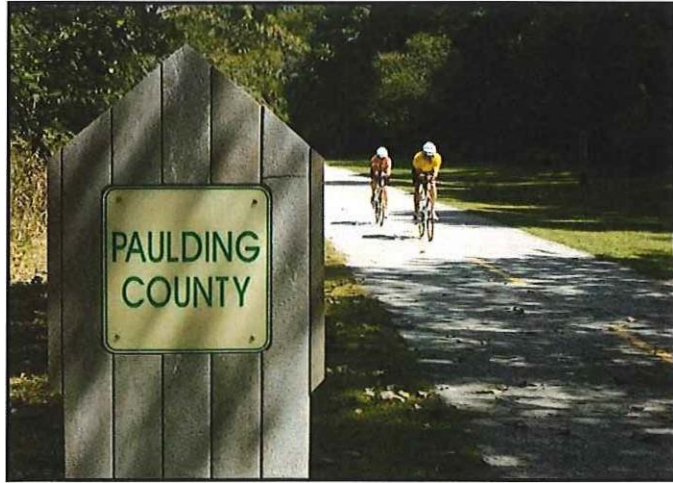
commanded his troops to stop the Union from the attempted take-over. Because of the Union's attempt to control part of Paulding County, three battles took place at New Hope Church, Dallas and Pickett's Mill. The battles delayed Sherman's attack on Atlanta. Paulding County's historic Henderson House served 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

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### 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.

#### **AMERICAN RESCUE PLAN (ARP) ACT**

The American Rescue Plan (ARP) Act was signed into law by President Joe Biden on March 11, 2021, to speed up the United States recovery from the economic and health effects of the COVID-19 pandemic and the ongoing recession. ARP ESSER funds will allow SEAs (State Educational Agencies) to take additional steps to safely reopen schools for in-person instruction and keep them open, and to address the disruptions to teaching and learning resulting from the pandemic. At the state level, ARP funds will be used to address lost learning opportunities, remove barriers to learning, and personalize supports for students, schools, and educators.

#### **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.

#### **The Paulding County Board of Commissioners (BOC)**

The tax levying authority in Paulding County.

### **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.

## **CORONAVIRUS, AID, RELIEF AND ECONOMIC SECURITY (CARES) ACT**

Passed by Congress and signed into law by President Trump on March 27, 2020. The funding provides flexibility for states to respond to the COVID-19 emergency in K-12 schools. Funds to local school districts may be used for coronavirus response activities, such as planning for and coordinating during long-term school closures, purchasing educational technology to support online learning for all student, and additional activities authorized by federal elementary and secondary education laws.

## **CORONAVIRUS RESPONSE AND RELIEF SUPPLEMENTAL APPROPRIATIONS (CRRSA) ACT**

The Coronavirus Response and Relief Supplemental Appropriation (CRRSA) Act signed into law by President Donald Trump on December 27, 2020, provides an additional \$54.3 billion for an ESSER II fund. Following the same distribution as the CARES Act, which is based on the share of ESEA Title I, Part A funds follows the same use for coronavirus-response activities. Planning for and coordinating activities that address learning loss, preparing schools for reopening, testing, repairing, upgrading projects to improve air quality in school buildings, and additional activities authorized by federal elementary and secondary education laws are continually permitted.

## **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.

## **CTAE**

Career Technical Agricultural Education; 17 Georgia Career Clusters with over 130 career pathway course offerings to prepare students for future career opportunities, apprenticeships, or military.

## **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.

**Digital Learning**

Instruction provided in a blended or alternative platform to engage students.

**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.

**EAC**

Evaluation and Assessment Coordinator

**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.

## **FUNCTION<sup>15</sup>**

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 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.

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<sup>15</sup> Georgia DOE Chart of Accounts, 6/14/21



### **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 (Local Education Agency). 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.

#### **GaDOE**

Georgia Department of Education

#### **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.

#### **Georgia State Financing and Investment Commission (GSFIC)**

The State's premier resource for financial and construction management services.

#### **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 (SECONDAY 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.

**IDEA**

Individual with Disabilities Act – education law that offers supplemental funding for services to students with very specific educational disabilities.

**JROTC**

The U.S. Army Junior Reserve Officers' Training Corps (JROTC) is one of the largest character development and citizenship programs for youth in the world. The National Defense Act of 1916 established organized JROTC programs at public and private educational institutions.

**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.

**KPI (Key Performance Indicator)**

A quantifiable measure of performance over time for a specific objective.

**L4GA**

Literacy for Learning, Living and Leading. Collaborative grant for PK-12 reading development.

**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.

**Net Digest**

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

**Net Digest Per Student (NDPS)**

The Paulding County Tax Assessor’s summary of the projected taxable value of all commercial, industrial and residential property in the school district divided by the number of students enrolled in Paulding County School District.

**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.

**Other Sources (Uses)**

Transfers In and Transfers Out in financial reporting. See definitions below.

## **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
10. English for Speakers of Other Languages (ESOL)
11. Middle School Program
12. Persons with disabilities: Category I
13. Persons with disabilities: Category II
14. Persons with disabilities: Category III
15. Persons with disabilities: Category IV
16. Persons with disabilities: Category V
17. Intellectually Gifted Students: Cat VI
18. Remedial Education
19. Alternative Education
- 20. 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.

## **RTI**

Response to Intervention: multi-tier approach to early identification and support of students with learning and behavior needs.

## **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, an E-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.

## **Strategic Waiver School System (SWSS)**

Contract between state and county for student achievement accountability. Provides flexibility from state board rules.

## **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.

### **Title I**

Elementary schools receive federal funding to be applied to additional services, support, and resources in support of enabling disadvantaged students.

### **Title II**

Supporting effective instruction grant for development of teachers.

### **Title IV**

Student Support and Academic Enrichment grant to improve school environment conditions to support learning.

## **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.

## **Transfers-In**

Amounts transferred from another fund.

**Transfers-Out**

Amounts transferred to another fund.

**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.