

# FY2025 Budget Planning: Budget Update Presentation



Engage. Inspire. Prepare.

## Agenda

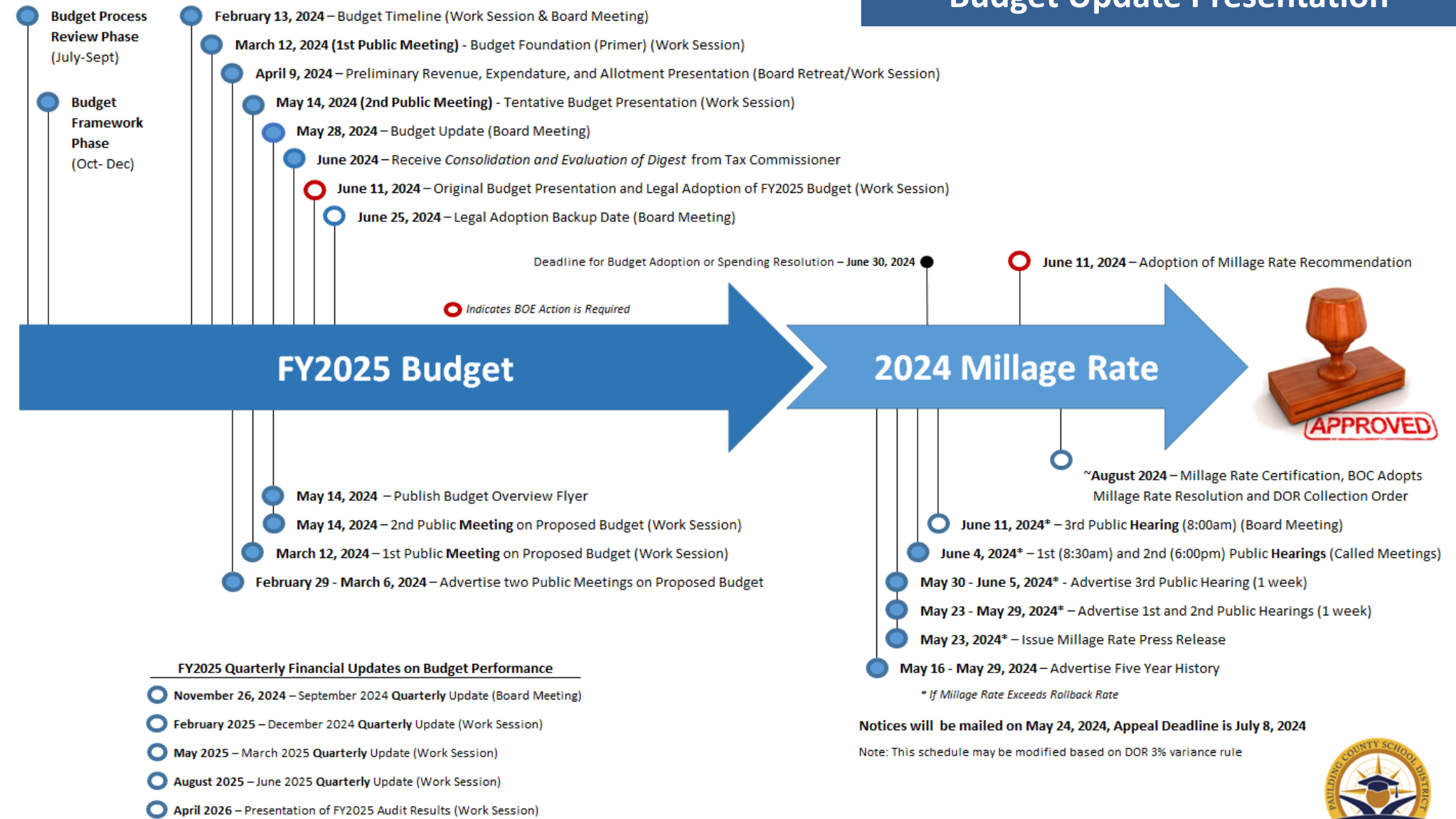
1. Budget Roadmap
2. Tentative Budget Grants
3. ESSER Update  
Appendix

*The following presentation is current as of May 28, 2024, but is subject to change before final budget adoption.*



# May 28, 2024 Budget Update Presentation

## FY2025 Budget Development - Major Milestones



## FY2025 Public Meetings and Hearings, Press Releases, Advertisements and Notices

# FY2025 Budget Roadmap



Engage. Inspire. Prepare.

# FY2025 Tentative Budget Grants



<b>Grants:</b>	<b>FY 25 Budget</b>
QBE Categorical Grant: Equalization	\$ 33,985,040
QBE Categorical Grant: Transportation	7,699,286
IDEA 611 Special Ed Flowthrough & Parent Mentor	6,053,252
Title I-A: Improving the Academic Achieve of the Disadvantaged Grant	5,181,972
CLSD L4GA (5 year grant)	3,808,304
QBE Categorical: State School Security	1,602,216
Title II-A: Improving Teacher Quality Grant	942,267
Federal and State Special Education Preschool Grants	919,712
SNP Supply Chain Assistance	799,000
Transition Research Study	773,346
QBE Categorical Grant: Nursing	754,319
School Security Federal & State	515,200
ROTC Grant	461,139
Title IV-A: Student Support and Academic Enrichment Grant	403,654
Title I, Part A, School Improvement	300,000
Perkins V CTAE Grants	273,396
CTAE Extended Day Grant	209,981
Special Education High Cost Fund Grant	183,142
Math and Science Supplement Grant	179,094
Title III: A Language Instruction for English Learners & Immigrant Grants	166,972
McKinney Vento Homeless Education	124,791
Dyslexia Services	89,012
Sources of Strength	88,000
Vocational Construction Related Equipment	85,250
Title VI B , Capacity Bldg.	75,000
Family Connections	56,250
GOSA Innovation Fund	50,000
CTAE-Industry Certification	50,000
Ga Power Workforce	50,000
Career, Technical and Agriculture-CTAE Apprenticeship	37,635
CTAE - Supervision	28,877
Hygiene Grant	27,366
SNP Equipment Grant	26,555
Alt Fuel Bus Incentive Grant	24,000
CTAE - Ag Extended Year	22,611
Title III-A Language Immigrant Grant	9,460
Title I-A, Advance Placement	7,000
Ga Outdoor Learning Demo	5,500
GSU Recruitment Misc. Grant	4,640
GSBA Safety Mats	2,800
<b>Total</b>	<b>\$ 66,076,039</b>

## Highlights

- 40 Grants are included in the FY25 Tentative Budget, totaling more than \$66.0m
- QBE Categorical Grants account for \$44.0m or 67% of all Grants
- \$826k SNP Grants
- \$1.8m General Fund Grants
- \$19.4 Special Revenue Grants

**Tentative Budget Presentation  
Paulding County School District**

July 1, 2024 through June 30, 2025

The budget will be considered for final adoption by the Board of Education at 8:30 AM EST, June 11, 2024 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	\$ 163,402,000		\$ 23,811,726			\$ 187,213,726
Local Sources	2,226,000	\$ 7,593,981			\$ 6,340,435	16,160,416
State Sources	269,192,853		4,516,817		625,700	274,335,369
Federal Sources		19,967,000			13,283,113	33,250,113
Transfers from Other Funds	-		-	13,785,346	903,768	14,689,114
<b>Total Estimated Revenues</b>	<b>\$ 434,820,853</b>	<b>\$ 27,560,981</b>	<b>\$ 28,328,542</b>	<b>\$ 13,785,346</b>	<b>\$ 21,153,016</b>	<b>\$ 525,648,738</b>
<u>Estimated Expenditures:</u>						
Instruction	\$ 294,239,069	\$ 14,435,172				\$ 308,674,240
Pupil Services	17,054,882	2,392,929				19,447,811
Improvement of Instructional Services	18,818,761	294,466				19,113,227
Instructional Staff Training	625,379	5,650,879				6,276,258
Educational Media Services	6,622,703	-				6,622,703
Grant/Program Administration		598,211				598,211
General Administration	1,739,223	355,119				2,094,342
School Administration	26,359,374	11,830				26,371,204
Business Services	3,195,364	-				3,195,364
Maintenance	30,731,525	252,800				30,984,325
Transportation	26,500,389	1,085,822				27,586,211
Central Support Services	8,714,442	7,000				8,721,442
School Nutrition Program		-			\$ 26,224,817	26,224,817
Community Services	-	-				-
Other Support Services	219,743	56,250				275,993
Facilities Acquisition / Construction	-	-	\$ 37,630,548			37,630,548
Other Outlays	-	-	13,785,346		903,768	14,689,114
Debt Service		-		\$ 13,785,346		13,785,346
Local School Activity and Other		1,257,100				1,257,100
<b>Total Estimated Expenditures</b>	<b>\$ 434,820,853</b>	<b>\$ 26,397,578</b>	<b>\$ 51,415,895</b>	<b>\$ 13,785,346</b>	<b>\$ 27,128,585</b>	<b>\$ 553,548,257</b>
Estimated Fund Balance (July 1, 2024)	60,295,464	5,299,729	49,044,930	8,978,602	10,345,430	133,964,155
Estimated Fund Balance (June 30, 2025)	\$ 60,295,464	\$ 6,463,131	\$ 25,957,578	\$ 8,978,602	\$ 4,369,861	\$ 106,064,636

\* No Proprietary Funds exist

\*\* Annual budgets are not adopted for Fiduciary Funds

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

### Governmental Fund Type

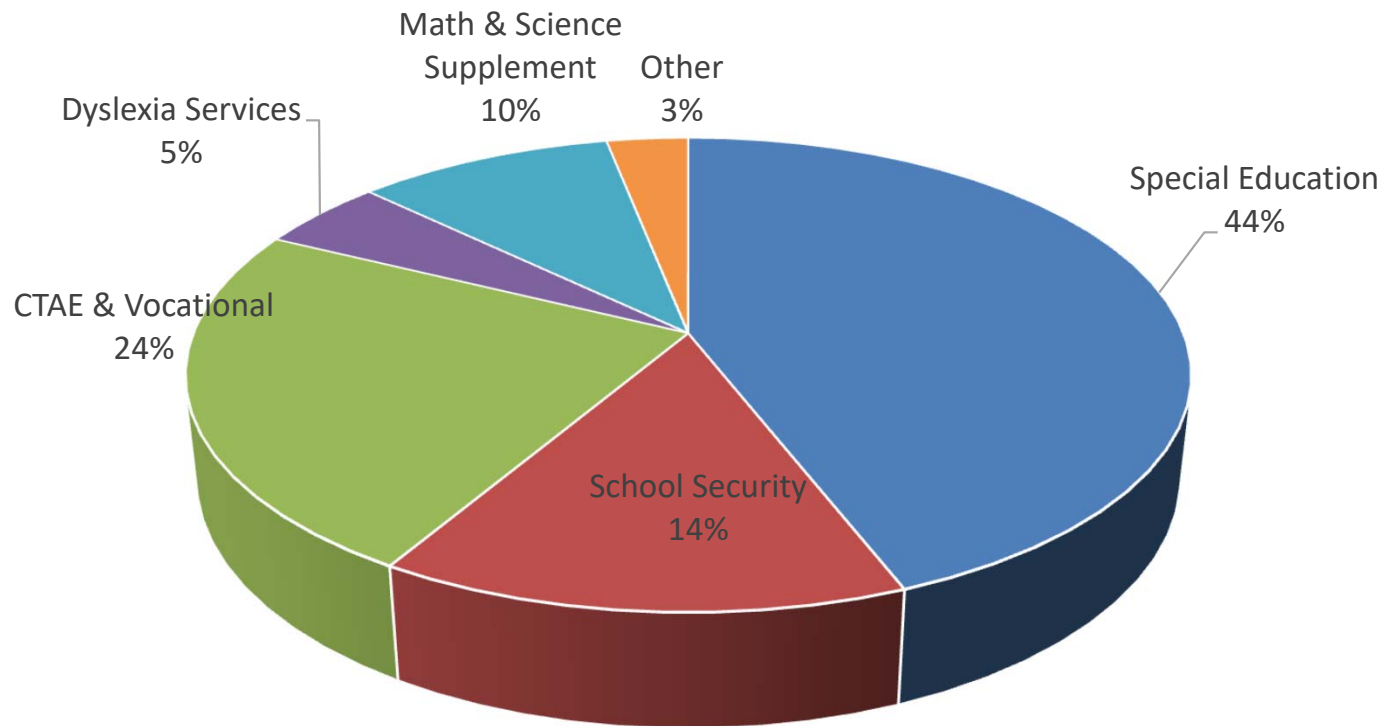
- \$553.5m Total Budget
  - Includes -
- \$434.8 General Fund\*
  - ✓ ~~\$433.0m General Fund~~
  - ✓ \$1.8m GF Grants and Transfers
- \$60.3m GF Ending Fund Balance
  - ✓ ~\$55.3m Unassigned
  - ✓ 1.5 Months FY25 (P) Expenditures
  - ✓ \$9.9 under 15% (target max)
  - ✓ \$0.9m over 1.5 months (target min)

\* Includes State General Fund Grants and Transfers

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

\*\*\* Excludes Transfers for Debt Service

(millions)



■ Special Education      ■ School Security      ■ CTAE & Vocational  
■ Dyslexia Services      ■ Math & Science Supplement      ■ Other

### Highlights

- \$806k Special Education
- \$265k School Security
- \$434k CTAE
- \$179k Math & Science Supplement

**Tentative Budget Presentation  
Paulding County School District**

July 1, 2024 through June 30, 2025

The budget will be considered for final adoption by the Board of Education at 8:30 AM EST, June 11, 2024 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
<b>Estimated Revenues:</b>						
Local Taxes	\$ 163,402,000		\$ 23,811,726			\$ 187,213,726
Local Sources	2,226,000	\$ 7,593,981			\$ 6,340,435	16,160,416
State Sources	269,434,892		4,516,817		625,700	274,577,409
Federal Sources		19,967,000			13,283,113	33,250,113
Transfers from Other Funds	-		-	13,785,346	903,768	14,689,114
<b>Total Estimated Revenues</b>	<b>\$ 435,062,892</b>	<b>\$ 27,560,981</b>	<b>\$ 28,328,542</b>	<b>\$ 13,785,346</b>	<b>\$ 21,153,016</b>	<b>\$ 525,890,777</b>
<b>Estimated Expenditures:</b>						
Instruction	\$ 294,302,381	\$ 14,435,172				\$ 308,737,552
Pupil Services	17,054,882	2,392,929				19,447,811
Improvement of Instructional Services	18,818,761	294,466				19,113,227
Instructional Staff Training	625,379	5,650,879				6,276,258
Educational Media Services	6,622,703	-				6,622,703
Grant/Program Administration		598,211				598,211
General Administration	1,739,223	355,119				2,094,342
School Administration	26,359,374	11,830				26,371,204
Business Services	3,195,364	-				3,195,364
Maintenance	30,730,252	252,800				30,983,052
Transportation	26,680,389	1,085,822				27,766,211
Central Support Services	8,714,442	7,000				8,721,442
School Nutrition Program		-			\$ 26,224,817	26,224,817
Community Services	-	-				-
Other Support Services	219,743	56,250				275,993
Facilities Acquisition / Construction	-	-	\$ 37,630,548			37,630,548
Other Outlays	-	-	13,785,346		903,768	14,689,114
Debt Service		-		\$ 13,785,346		13,785,346
Local School Activity and Other		1,257,100				1,257,100
<b>Total Estimated Expenditures</b>	<b>\$ 435,062,892</b>	<b>\$ 26,397,578</b>	<b>\$ 51,415,895</b>	<b>\$ 13,785,346</b>	<b>\$ 27,128,585</b>	<b>\$ 553,790,296</b>
<b>Estimated Fund Balance (July 1, 2024)</b>	<b>60,295,464</b>	<b>5,299,729</b>	<b>49,044,930</b>	<b>8,978,602</b>	<b>10,345,430</b>	<b>133,964,155</b>
<b>Estimated Fund Balance (June 30, 2025)</b>	<b>\$ 60,295,464</b>	<b>\$ 6,463,131</b>	<b>\$ 25,957,578</b>	<b>\$ 8,978,602</b>	<b>\$ 4,369,861</b>	<b>\$ 106,064,636</b>

\* No Proprietary Funds exist

\*\* Annual budgets are not adopted for Fiduciary Funds

## Governmental Fund Type

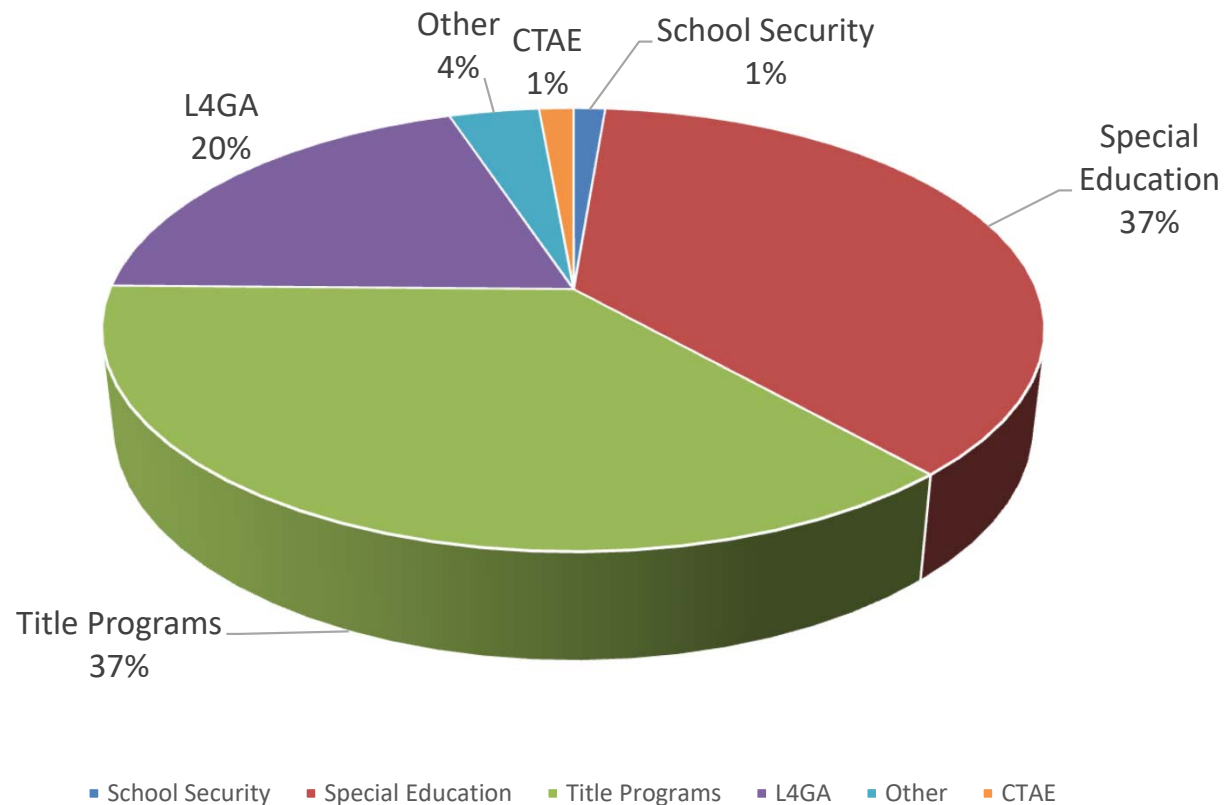
- **\$26.4m Special Revenue Fund\*\***
  - ✓ \$19.4m Grants
  - ✓ ~~\$6.3m Local School~~
  - ✓ \$0.7m Other
- **\$37.6m Capital Projects\*\*\***
  - ✓ Crossroads MS Project
  - ✓ North Paulding HS Addition
  - ✓ Roberts ES Addition
  - ✓ Northside ES Addition
  - ✓ School Renovations
  - ✓ Other Projects
- **\$13.8m Bond Debt Service**
- **\$81.4m L/T Bond Debt**
- **\$27.1m School Nutrition Fund**

\* Includes State General Fund Grants and Transfers

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

\*\*\* Excludes Transfers for Debt Service

(millions)



### Highlights

- \$7.1m Special Education
- \$3.8 m L4GA
- \$7.1m Title Programs
- \$338k Indirect Costs



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

### Highlights

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

	FY 21	FY 22	FY 23	FY 24	FY 25	Total Grant
Birth-5	\$ 425,759	\$ 544,962	\$ 514,976	\$ 939,316	\$ 594,734	\$ 3,019,747
Elementary	1,950,533	1,312,855	1,708,089	1,895,662	1,505,855	8,372,994
Middle	818,569	553,660	935,129	841,349	696,751	3,845,458
High	852,599	869,845	918,668	1,046,353	814,853	4,502,319
	\$ 4,047,461	\$ 3,281,321	\$ 4,076,863	\$ 4,722,680	\$ 3,612,193	\$ 19,740,518

### Highlights

The second round of funding for Georgia totaled \$179,174,766 over five years to continue the L4GA initiative. The award takes into account the poverty level of a community, the percentage of students reading below grade level, the recent rate of growth in the number of students reading above grade level, and whether a school is identified for support from the Department of Education's School Improvement team. Paulding County School District was awarded \$19.7 million.



Engage. Inspire. Prepare.

# ESSER Grants

ESSER I (4155)				ESSER II (4180)				ESSER III (4190)			
Coronavirus Aid, Recovery, and Economic Security Act (CARES) created and funded the Elementary and Secondary School Emergency Relief Fund (ESSER) in March 2020				Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) funded the Elementary and Secondary School Emergency Relief Fund (ESSER) in January 2021				American Rescue Plan Act (ARP) funded the Elementary and Secondary School Emergency Relief Fund (ESSER) in March 2021			
3/13/2020				3/13/2020				3/13/2020			
9/30/2021				9/30/2022				9/30/2023			
9/30/2022				9/30/2023				9/30/2024			
Yes				Separate				Separate			
ESSER I Budget Summary				ESSER II Budget Summary				ESSER III Budget Summary			
PCSD ESSER I Allocation		\$ 3,015,293		PCSD ESSER II Allocation		\$ 12,626,316		PCSD ESSER III Allocation		\$ 28,382,569	
		Award	Spent %			Award	Spent %			Award	Spent %
Student and Staff Technology	a	\$ 3,008,859	\$ 3,008,859 100%	FY 20-22 Summer Remediation	c	1,342,661	\$ 1,350,173 101%	FY 21-22 Summer Remediation	c	59,088	\$ 59,088 100%
Equitable Services	b	6,434	6,434 100%	FY 22 PVA	d	5,659,792	5,659,632 100%	FY 23-24 Literacy Supplemental	m	4,328,237	3,602,658 83%
		\$ 3,015,293	\$ 3,015,293 100%	FY 22 Math Interventions	e	1,784,535	1,777,168 100%	FY 23-24 PVA	d	10,895,480	9,631,541 88%
				FY 22 Instructional Resources	f	408,260	408,260 100%	FY 23-24 Math Interventions	e	4,497,807	3,978,482 88%
				FY 22 Tutoring	g	267,288	267,288 100%	FY 23-24 Instructional Resources	f	501,535	470,121 94%
				FY 22 Student Support	h	743,498	743,498 100%	FY 23-24 Student Support	h	1,613,636	1,456,502 90%
				FY 22 Mitigation & Safety	i	560,658	560,658 100%	FY 23-24 Mitigation & Safety	i	123,715	123,715 100%
				FY 22 Other Payroll Costs	j	511,179	511,179 100%	FY 22 Other Payroll Costs	j	3,288,172	3,204,076 97%
				Grant Support	k	118,625	118,625 100%	Grant Support	k	429,025	396,386 92%
				Indirect Cost	l	1,229,819	1,229,834 100%	Indirect Cost	l	2,645,873	2,275,899 86%
						\$ 12,626,316	\$ 12,626,316 100%			\$ 28,382,569	\$ 25,198,469 89%
Approved in FY2021 Budget				Approved in FY2021 (\$2.3 mil) & FY2022 Budget (\$10.3 million)				Approved in FY 2022 Budget (\$3.3 mil), FY2023 (\$14 mil), FY24 (\$11mil)			

## Highlights

- \$3.0m ESSER I Complete
- \$12.6m ESSER II Complete (FY22)
- \$11m ESSER III (FY24) 89% spent YTD
- \$3.3m Indirect Costs YTD to Capital Projects

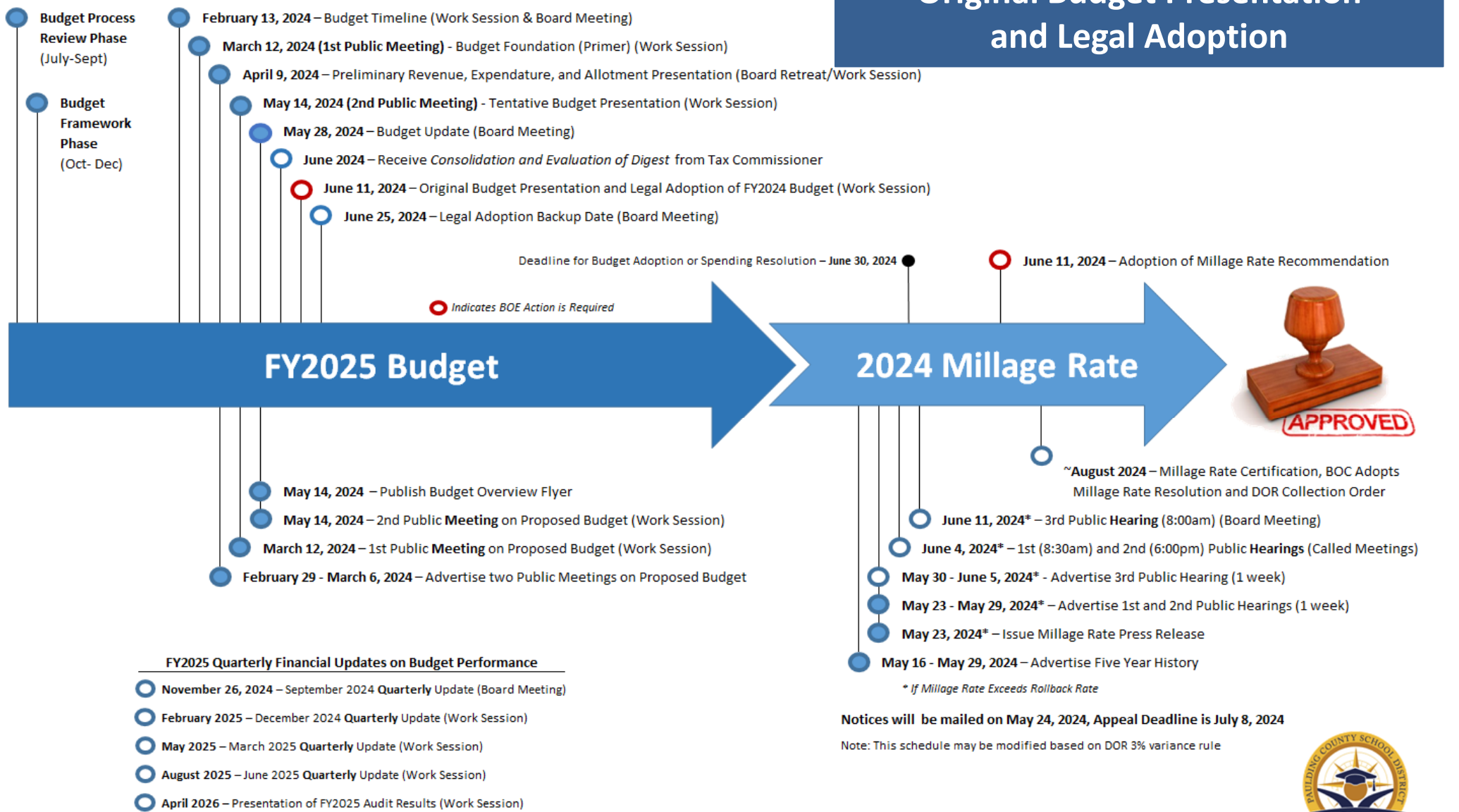
# ESSER Grant Summary



FY2025 Budget Development - Major Milestones

June 11, 2024

Original Budget Presentation and Legal Adoption



FY2025 Public Meetings and Hearings, Press Releases, Advertisements and Notices

As of May 10, 2024

PAULDING COUNTY SCHOOL DISTRICT  
For Success Today and Tomorrow  
Est. 1872

Engage. Inspire. Prepare.



Engage. Inspire. Prepare.

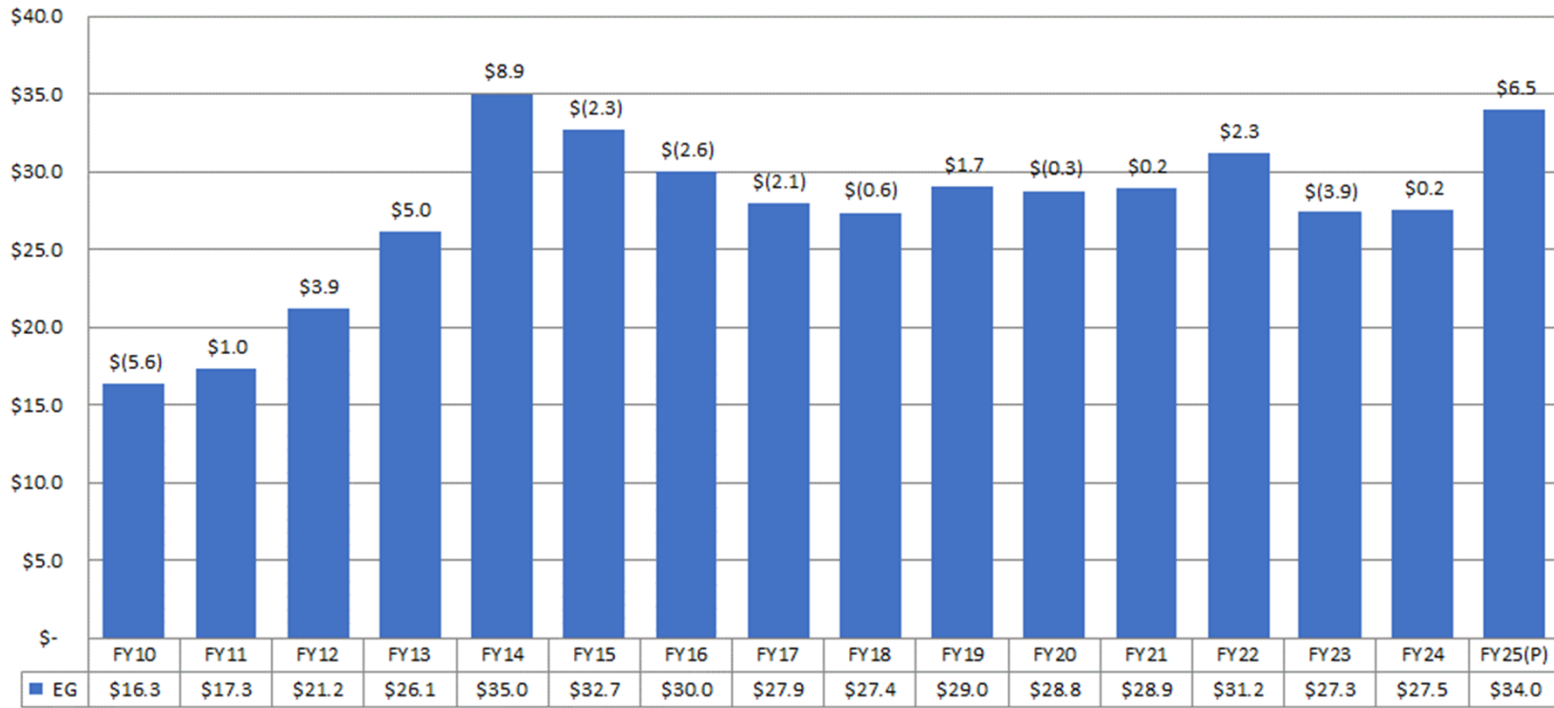
# Thank You



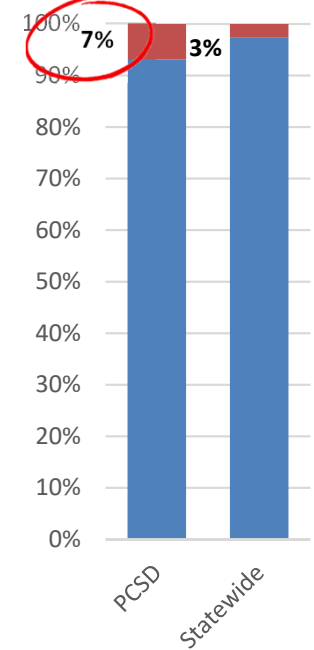
Engage. Inspire. Prepare.

# Appendix

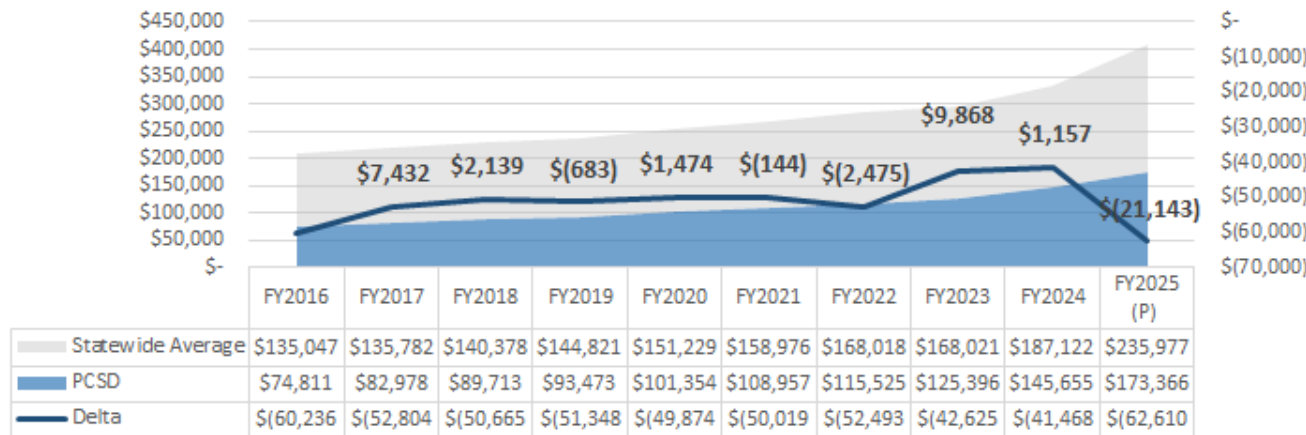
Equalization Grant, FY2010 - FY2025(P)



FY2023 Per-Pupil EG Percentage



Historical Wealth per Weighted FTE, FY2016 - FY2025(P)



**Equalization Grant.** The Equalization Grant accounts for 7% of total revenue.

A decreasing (unfavorable) variance between PCSD and Statewide Wealth-per-Weighted FTE has result in a grant decrease and limited growth.

**FY2010 – FY2025 (P)**

# Equalization Grant