

# 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.



5 Year Recipient

## Proposed Budget Fiscal Year 2025 Ended June 30, 2025

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

### Featured Artwork



Ayanna Smith, 11<sup>th</sup> Grade  
Paulding County High School 2023-2024



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 2023–2024.

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



  
John W. Hutchison  
President

  
Siobhán McMahon, CAE  
Chief Operations Officer/  
Interim Executive Director



ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

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## PAULDING COUNTY SCHOOL DISTRICT

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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



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 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'. The signature is written in a cursive style with a horizontal line underneath.

W. Edward Chabal  
President

A handwritten signature in black ink, reading 'David J. Lewis'. The signature is written in a cursive style with a horizontal line underneath.

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'.

Thomas E. Wohlleber, CSRM  
President

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

David J. Lewis  
Executive Director

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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 2025 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

### Enrollment Growth

The District is projected to educate 31,935 students during the proposed budget (fiscal year 2025, school year 2024-2025), an increase of 344 students or 1.1%. For the 10 years ending FY2024, the District had an annual growth rate of 1.1%. In the prior decade, from FY2014 to FY2024, enrollment increased 3,317 or 11.7%. FY2024 enrollment increased 290 or 0.9% to 31,591. The District anticipates educating approximately 0.7% or 238 students virtually. Approximately 99.3% or 31,697 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 FY2023 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
- 26<sup>th</sup> in Local Revenue per Student (95<sup>th</sup> out of 180)
- Collect \$1,567 less than Average per Student or \$49 million
- 10<sup>th</sup> in State Revenue per Student (98<sup>th</sup> out of 180)
- 5<sup>th</sup> Largest Recipient of Equalization (\$34.0 million, FY25)
- 23<sup>rd</sup> in Total Revenue, including Federal sources, per Student (145<sup>th</sup> out of 180)
- Collect \$1,396 less than Average per Student or \$42 million

### State QBE and Equalization Grant

As a low wealth school district, PCSD will receive a \$34.0 million Equalization Grant for the Proposed Budget. Funding under the QBE formula is set to increase \$23.9 million, primarily due to the increase in teacher's salaries, increase in Health Insurance, and an increase to Pupil Transportation.

### 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 2024. 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. 89% of the budget is spent on salaries and benefits. The remaining 11% 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.

### **E-SPLOST**

On November 7, 2023, a majority of the qualified voters of Paulding County authorized the imposition of a Special Purpose Local Option Sales Tax (SPLOST) to raise no more than \$197,500,000.00 for the purposes of (a) paying the principal and interest on the Series 2022 Bonds (during the period the tax is to be imposed) in the maximum amount of \$39,733,052.00 and (b) finance the Projects directly or through the payment of a portion of the principal of and interest on the Bonds. The “Projects” include the acquisition, construction and equipping of facilities and equipment throughout the School District, including new school facility construction, strategic additions, improvements, renovations, and/or modifications to existing schools, safety & security enhancements, technology, athletic and physical education facilities, and fine arts initiatives. Collection of this tax will begin in April 2026. Authorization of this tax constituted approval of the issuance of general obligation debt of the School District in a principal amount not to exceed \$100,000,000.00 for the purposes of providing funds for (i) the acquisition, construction and equipping of facilities and equipment throughout the School District, including new school facility construction, strategic additions, improvements, renovations, and/or modifications to existing schools, safety & security enhancements, technology, athletic and physical education facilities, and fine arts initiatives (the “Projects”); (ii) paying capitalized interest on the Bonds; and (iii) paying the costs of issuing the Bonds. The School District has not issued any of this general obligation debt as of the report date.

## 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

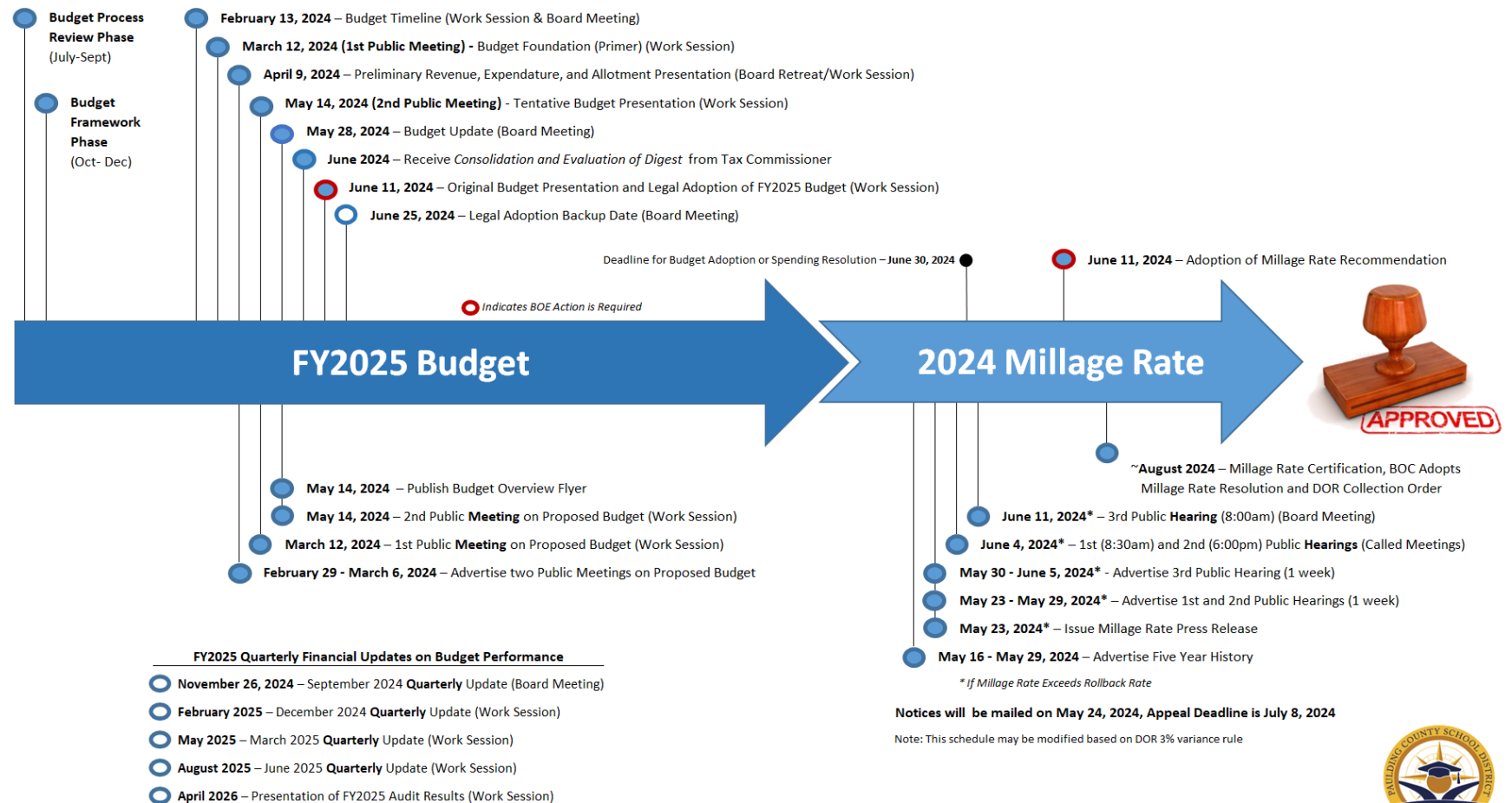
## Budget Development Process

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

### FY2025 Budget Development - Major Milestones



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

As of May 10, 2024



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.



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/Planning/PlanView.aspx?S=4125&pid=OWTKKgVS1hFt3cF3EIXOGg%3D%3D&Tab=0>



**Correlating the Strategic Plan and BFO**

Strategic Goal Area	Performance Objective	FY25 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>• 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>• 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> </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>• Access Control System</li> <li>• Safety Staff Adjustments</li> <li>• Enhanced District Wide Inventory System</li> <li>• Safety Equipment Refresh</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> </ul>

## Governance Structure: Board of Education



### Board of Education

From left to right: Steve Barnette (Superintendent), Adam Clayton (District 3), John Dean (District 5), Debbie Collett (District 4), Dan Nolan (District 6), Theresa Lyons (District 1), Jeff Fuller (At-Large), Nicholas Chester (District 2), Tom Cable (Board Attorney, not pictured)

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, Chair	4	1/1/21 - 12/31/24
John Dean	5	1/1/19 - 12/31/26
Dan Nolan	6	4/21/19 - 12/31/26
Jeff Fuller, Vice Chair	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.

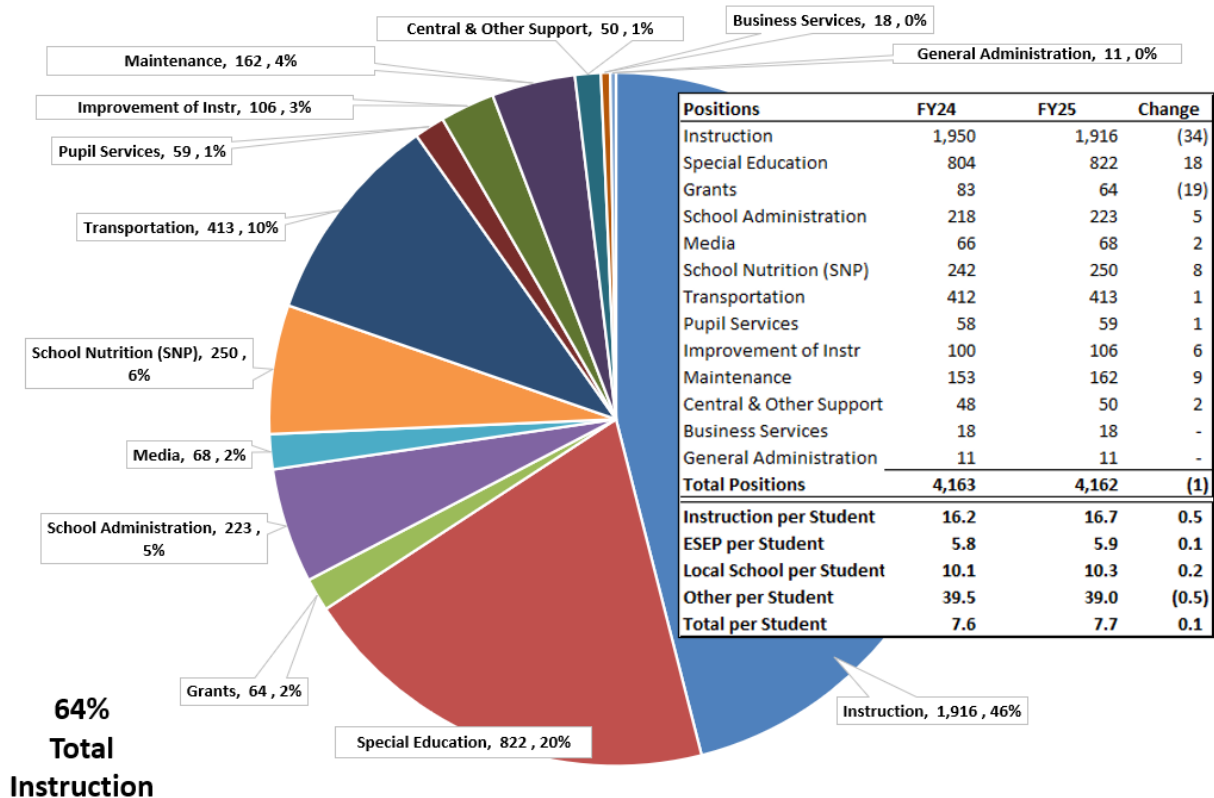
\$384.5 million or 89% of the General Fund Proposed Budget is Salaries and Benefits.

(\$ in millions)

	FY24 Budget	FY25 Budget	Change	%
Salaries	\$ 241.0	\$ 257.7	\$ 16.6	6.9%
Benefits	112.3	126.8	14.5	12.9%
	<b>\$ 353.4</b>	<b>\$ 384.5</b>	<b>\$ 31.1</b>	<b>8.8%</b>
Professional Services	\$ 6.6	\$ 6.8	\$ 0.1	2.0%
Technology	10.2	10.9	0.7	7.1%
Utilities	6.7	7.2	0.5	7.0%
Textbooks and Books	2.6	1.8	(0.8)	-29.0%
Supplies	2.9	4.2	1.3	45.9%
Vehicle Purchases	4.1	4.8	0.7	17.0%
Fuel	2.3	2.3	(0.0)	-0.5%
Other	10.2	9.5	(0.6)	-6.2%
	<b>\$ 45.5</b>	<b>\$ 47.5</b>	<b>\$ 1.9</b>	<b>4.3%</b>
<b>Grand Total</b>	<b>\$ 398.9</b>	<b>\$ 432.0</b>	<b>\$ 33.1</b>	<b>8.3%</b>

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

The Proposed Budget anticipates 4,162 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 2,651 of all Proposed Budget allotments are for the function of Instruction.



Paulding County School District  
Fiscal Year Budget

**2025**

An allocation of the \$47.5 million or 11% 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)	FY24 Budget		FY25 Budget		Change	%	
Divisions and Departments							
School Leadership Division	\$	5.8	\$	6.0	\$	0.2	3.2%
Transportation Department		8.8		8.5		(0.3)	-3.7%
Teaching & Learning Division							
Curriculum & School Impr Department		1.3		1.4		0.1	8.0%
Student Services Department		0.3		0.2		(0.1)	-33.9%
Maintenance Department		11.3		12.1		0.7	6.3%
Technology Division		7.7		8.6		0.9	12.0%
Business Services Division		1.5		1.5		(0.0)	-1.0%
Human Resources Division		0.6		0.7		0.1	11.7%
Office of Superintendent		0.7		0.8		0.0	5.7%
Chief of Staff		0.3		0.3		(0.0)	-13.5%
QBE & Local Funds Allocated to Schools		6.4		6.1		(0.3)	-4.2%
Other <1%		0.8		1.4		0.6	79.6%
Total	\$	45.5	\$	47.5	\$	1.9	4.3%

*\*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 34 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 12 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.

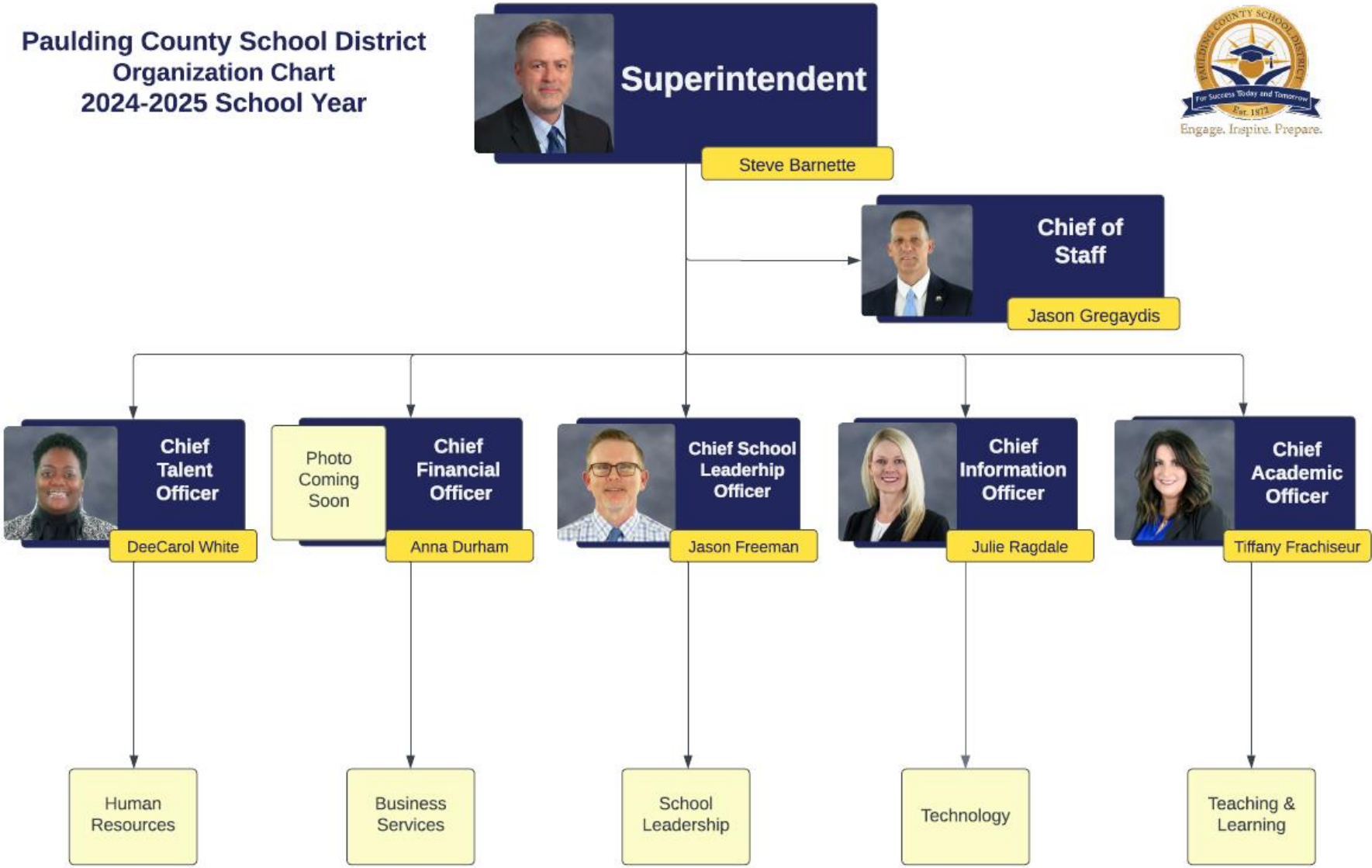
Mr. Barnette and his family have made Paulding County their home for the past 23 years. His wife is a career educator and a teacher at Burnt Hickory Elementary School. They are the parents of five children educated in public schools (four of whom came through the Paulding County School District).

The Superintendent's Cabinet includes the following direct reports:

1. Dr. Jason Gregaydis, Chief of Staff
2. DeeCarol White, Chief Talent Officer
3. Anna Durham, 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  
2024-2025 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 \$431,972,788\*
- Expenditures \$431,972,788\*
- Grant Activities (revenue and expenditures): \$2,055,090

#### 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 \$27,560,981
- Expenditures \$26,397,578

#### 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 \$21,179,571
- Expenditures \$27,128,585

### **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 \$28,328,542
- Expenditures \$37,630,548
- Net Other Sources (Uses) \$13,785,346

### **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 \$13,785,346
- Net Other Sources (Uses) \$13,785,346

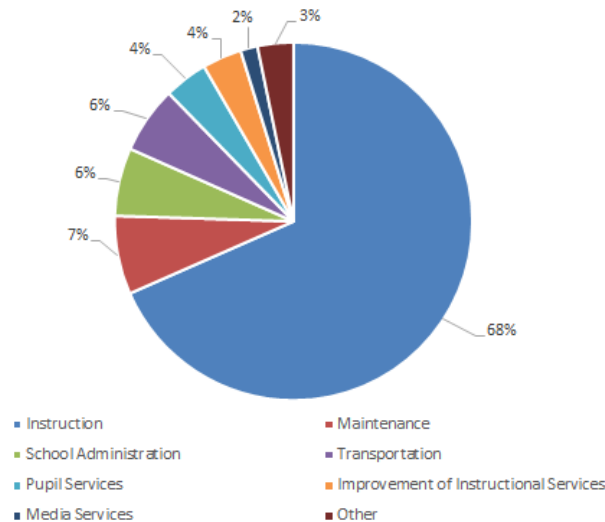
\*Excludes grants and transfers to other funds

## 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.

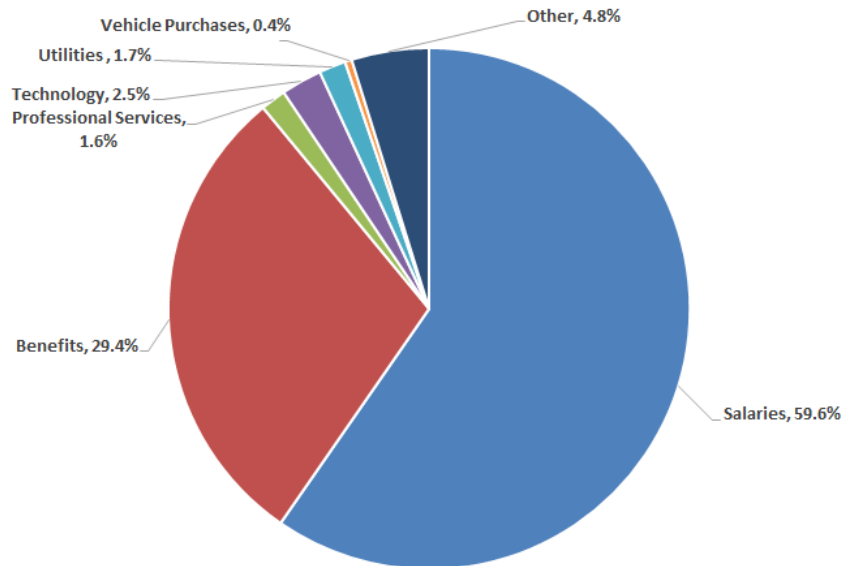
**MAINTENANCE AND OPERATION OF PLANT SERVICES (7%)**

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:

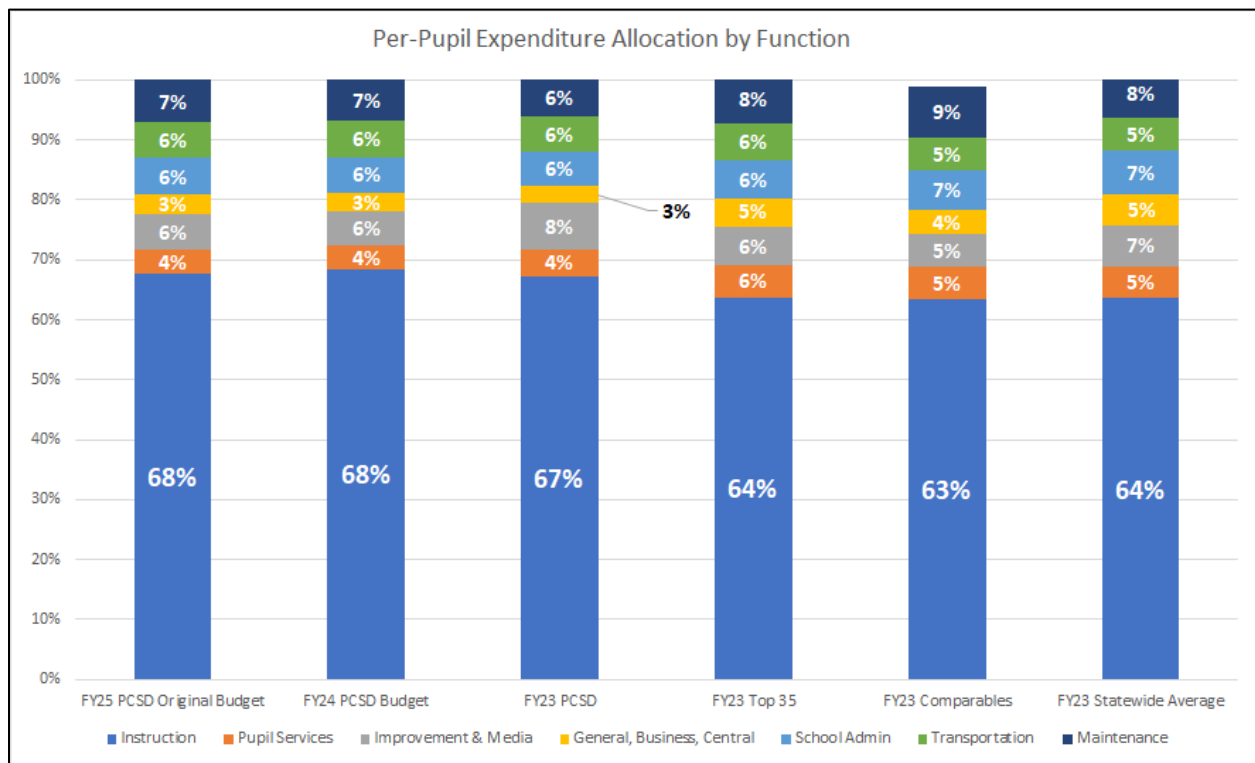
- Salaries
- Benefits
- Professional Services
- Technology-related
- Utilities
- Vehicle Purchases



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.

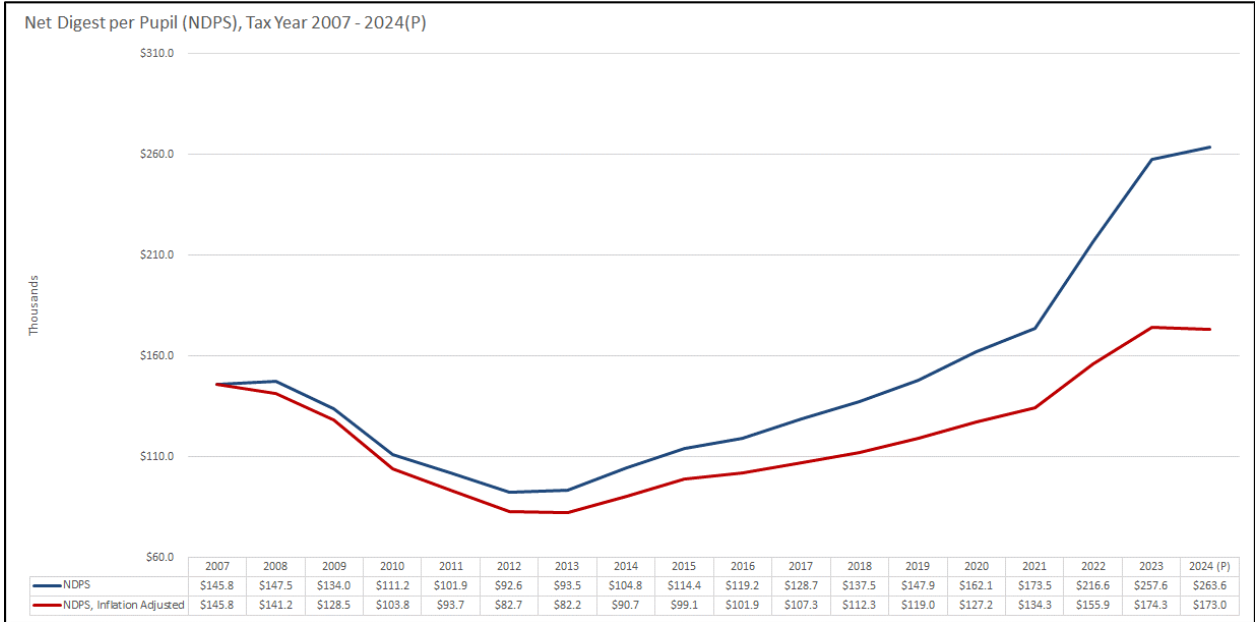


Organization-wide Factors Influencing Decisions

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 FY2024 (tax year 2023), Paulding County’s NDPS was approximately \$258,000, which was \$75,000 or 23% lower than the average for districts with over 10,000 students (large districts). With a projected enrollment of 31,935 K-12 students and compared to other large districts, this results in a tax digest deficit of \$3.1 billion or \$46.1 million in tax levy (with a 17.675 millage rate).



For the Proposed Budget (tax year 2024), the inflation adjusted NDPS is projected to be \$173.0 thousand, which is \$27.2 thousand or 18.7% 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 2023, only 14% of the tax digest was non-residential, compared to a large district average of 35%. The average for comparable districts (8), including Cobb, Cherokee, Richmond, Muscogee, Douglas, Coweta, Carroll and Bartow County was 35%.

In tax year 2023, Paulding County's NDPS was \$258 thousand, which was \$75,000 or 23% lower than the average for districts with over 10,000 students (large districts).

With a projected enrollment of 31,935 K-12 students and compared to other large districts, this results in a tax digest deficit of \$3.1 billion or \$46.1 million in tax levy (with a 17.675 millage rate).

Rank	Digest		
	FY2023 Enrollment	2023 (FY24) % Non-Residential	2023 (FY24) Net Digest per Student
1	Cobb 105,437	Bartow 52%	Cherokee \$391,124
2	Cherokee 41,258	Richmond 49%	Coweta \$389,176
3	Avg Comp 35,045	Muscogee 47%	Cobb \$381,045
4	Avg >10k 32,720	Douglas 41%	Bartow \$350,507
5	Paulding 31,591	Avg >10k 35%	Avg >10k \$332,703
6	Muscogee 28,492	Avg Comp 35%	Avg Comp \$332,056
7	Richmond 28,032	Coweta 33%	Douglas \$264,664
8	Douglas 25,582	Carroll 33%	Paulding \$257,633
9	Coweta 22,302	Cobb 30%	Richmond \$252,802
10	Carroll 15,666	Cherokee 30%	Carroll \$224,486
11	Bartow 13,594	Paulding 14%	Muscogee \$209,346

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 3.1%. However, 66.5% 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 3.1%.<sup>1</sup>
- 67% 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 2024) on 1/24/24

<sup>2</sup> US Census Residence-to-Workplace County Commuting Flows: 2016-2020 on 1/24/24

<sup>3</sup> 2023 Comprehensive Annual Financial Report for Paulding County, Georgia

<sup>4</sup> Georgia Department of Revenue, Consolidated Digests on 1/24/24

<sup>5</sup> Georgia Department of Labor Statistics (Area Labor Profile Updated January 2024) on 1/24/24

### 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	3,916	4%	1) Government (Education)	19%	1) Greystone	0.84%
2) Wellstar	1,509	2%	2) Retail	19%	2) Progress Residential	0.75%
3) Paulding County	1,066	1%	3) Healthcare & Social Services	16%	3) Ocean Harris Bridge	0.31%
4) Publix	375	0%	4) Accom & Food Services	14%	4) DAMH Development	0.29%
5) Chick-fil-A	375	0%	5) Construction	8%	5) Dogwood Enterprise	0.23%
6) HES Facilities	300	0%	6) Admin, Supp & Waste Services	5%	6) Georgia Transmission	0.23%
7) Walmart	282	0%	7) Manufacturing (all)	5%	7) SFR Borrower LLC	0.22%
8) Metromont Corp	221	0%	9) Other Services	3%	8) Hiram Smith LLC	0.22%
9) Kroger	210	0%	8) Profession Services	2%	9) PM Lost Mtn Dallas LLC	0.21%
10) McDonalds	186	0%	10) Wholesale Trade	1%	10) SFR Borrower LLC	0.21%
<b>Total</b>	<b>8,440</b>	<b>9%</b>		<b>92%</b>	<b>Total</b>	<b>3.51%</b>

Unemployment Rate <sup>B</sup>		Commercial/Industrial Land Use <sup>D</sup>	
	%		%
Paulding County	3.1%	Paulding County	3%
Douglas County	3.7%	Douglas County	15%
Carroll County	3.7%	Bartow County	6%
Bartow County	3.3%	Coweta County	7%
Cobb County	3.1%		

County Where Employed <sup>C</sup>	
	%
Paulding	33.5%
Other	66.5%

A) Source: 2023 Comprehensive Annual Financial Report for Paulding County, Georgia

B) Source: Georgia Department of Labor Statistics (Area Labor Profile Updated Nov 2023) on 1.24.24

C) Source: US Census Residence-to-Workplace County Commuting Flows: 2016-2020 on 1.24.24

D) Source: Georgia Department of Revenue Tax Digest Consolidated Summaries on 1.24.24

**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, 19.3% of the population are school age (5-18), compared to a statewide average of 17.2%. As a result, the county has 2.98 persons per household, 12.5% higher than the statewide average of 2.65.

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 1.7% of the population of Georgia. The population has grown approximately 8.6% since the 2020 census.
- Paulding accounts for approximately 1.4% of all housing units in Georgia.
- Persons-per-household are around 12.5% higher than the statewide average.
- School-age children (5-18) account for 19.3% of the county population, compared to the statewide average of 17.2%.

	<b>Paulding County</b>	<b>State of Georgia</b>	<b>%</b>	
Population, July 1, 2023	183,164	11,029,227	1.7%	
Population, 2020 Census	168,661	10,711,908	1.6%	
Change	14,503	317,319		
% Change	8.6%	3.0%		
Housing Units, July 1, 2021	63,514	4,539,156	1.4%	
Building Permits, 2022	1,534	77,222	2.0%	
Persons per Household (2018-2022)	2.98	2.65	12.5%	
Population Age 5 - 18	19.3%	17.2%	2.1%	

<sup>6</sup> [www.census.gov/quickfacts/](https://www.census.gov/quickfacts/) on 5/6/24

Housing Statistics<sup>7</sup>

	Population	%	Housing Units	%	Var	Persons per HH	Age 5-18	Persons per HH Age 5-18 %
Paulding County	183,164	1.7%	63,514	1.4%	0.3%	2.98	19.3%	0.58
Bartow County	115,041	1.0%	44,579	1.0%	0.1%	2.82	17.2%	0.49
Douglas County	149,160	1.4%	56,515	1.2%	0.1%	2.84	19.2%	0.55
Carroll County	127,098	1.2%	48,006	1.1%	0.1%	2.72	17.3%	0.47
Coweta County	155,892	1.4%	59,652	1.3%	0.1%	2.71	17.3%	0.47
Cobb County	776,743	7.0%	314,317	6.9%	0.1%	2.60	16.7%	0.43
Cherokee County	286,602	2.6%	106,392	2.3%	0.3%	2.75	17.2%	0.47
<i>Average Comp</i>	<i>268,423</i>	<i>2.4%</i>	<i>104,910</i>	<i>2.3%</i>	<i>0.1%</i>	<i>2.74</i>	<i>17.5%</i>	<i>0.48</i>
Other Comparable Districts:								
Chatham County (10)	303,655	2.8%	137,609	3.0%	-0.3%	2.43	14.7%	0.36
Muscogee County (11)	201,877	1.8%	92,107	2.0%	-0.2%	2.49	17.9%	0.45
Richmond County (13)	205,414	1.9%	93,167	2.1%	-0.2%	2.65	16.2%	0.43
Houston County (14)	171,974	1.6%	69,390	1.5%	0.0%	2.68	19.2%	0.51

Enrollment Factors

**Enrollment Issue: Enrollment Growth.** For the 10 years ending FY2024, the District had an annual growth rate of 1.1%. From FY2014 to FY2024 enrollment increased 3,317 or 11.7%. FY2024 enrollment increased 290 or 0.9% to 31,591, and FY2025 projections reflect an enrollment increase of 344 or 1.1% to 31,935. In addition, the District will serve approximately 240 pre-school students.

The current makeup of PCSD students is:

- 48% White
- 31% Black/African American
- 13% Hispanic
- 6% two or more races
- 2% Asian

Source: GaDOE

<sup>7</sup> <http://www.census.gov/quickfacts> on 5/6/24

*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).

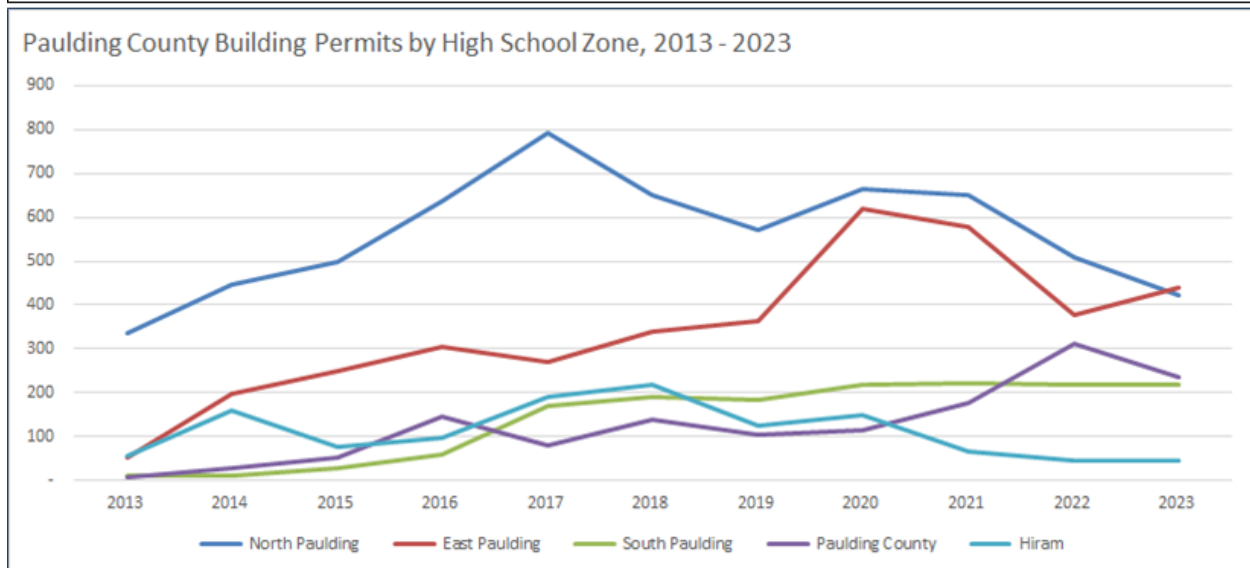
**Communication and Engagement.** The District routinely engages the community and relevant stakeholders to foster an understanding of the impact of enrollment growth, coupled with limited commercial and industrial development, on the school system (see above).

**Overview:**

With a projected enrollment of 31,935 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 86% 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 2013, Paulding County issued only 462 building permits. By 2023, over 1,300 were issued, with most of the growth clustering around North and East Paulding High Schools.

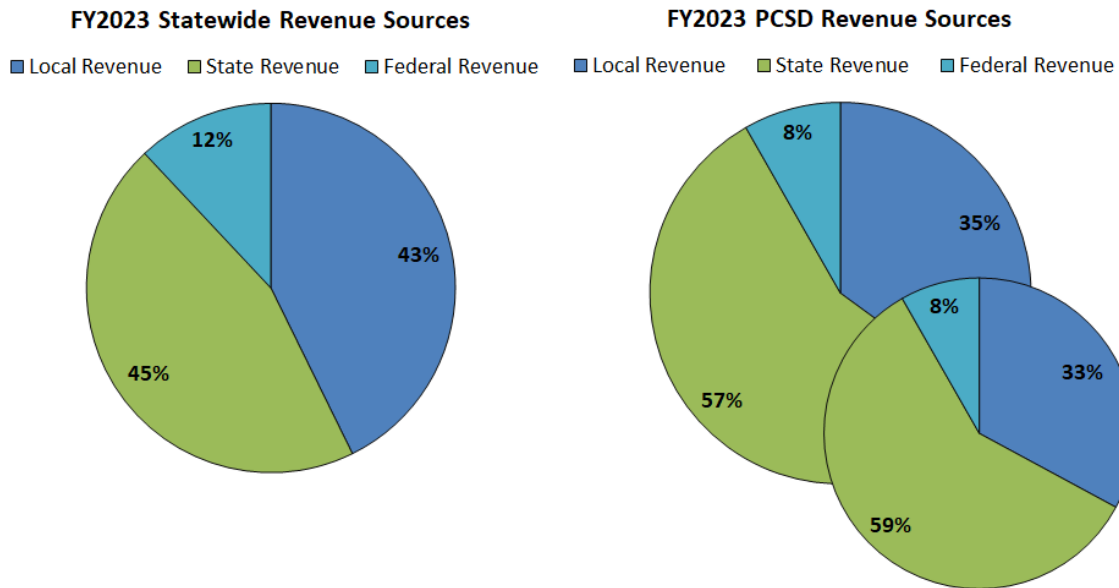
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
North Paulding	336	446	497	636	792	649	570	664	651	510	422
East Paulding	53	199	251	304	269	340	365	620	577	378	441
South Paulding	10	11	29	60	170	190	184	219	223	219	219
Paulding County	7	28	53	146	81	137	105	113	178	311	235
Hiram	56	160	75	96	189	218	124	148	67	44	44
<b>Total</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>	<b>1,361</b>



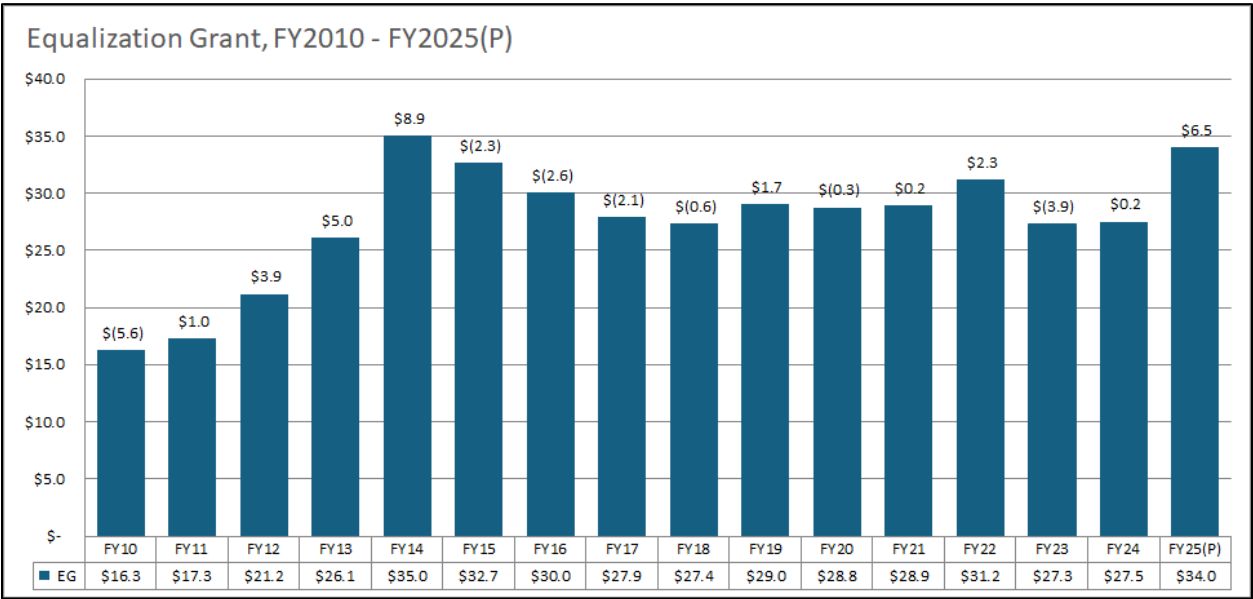
## Funding Factors

### 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 57% of revenue coming from State sources (compared to a statewide average of 45%) 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 \$34.0 million in Equalization Grant funding in FY2025 (the fifth highest award statewide). Based on FY2023 comparative data, the most recent information available, PCSD continues to be heavily dependent on the Equalization Grant, which accounted for 7.0% of per-pupil revenue, compared to a statewide percentage of only 2.6%.







**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 \$5.2 million or 3.7% in FY2025. This compares to FY2023 and FY2024 increases of 18.7% and 19.7%, respectively.

# Paulding County School District Fiscal Year Budget

2025

## What Makes Paulding County School District Funding Unique?

### What Makes Paulding County School District Funding Unique?

					FY2025 Budget
Demographic and Economic Factors	Local Funding Low Wealth	Unique Feature	How does that impact funding?	Measurement	Rankings
		Paulding County has a limited commercial and industrial tax base. In fact, only 14% of the tax digest is non-residential.	<b>Less local funding</b> due to a lower net tax digest per student (NDPS) and a slightly below-average millage rate.	NDPS is \$75,000 or 23% lower than the average large district in Georgia. On average, 35% of the large district tax digest is non-residential. <sup>a</sup>	26 out of 36 large districts or 95 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 17.534. <sup>a</sup>	
		Paulding County has a large number of school-age children per household.	<b>Less local funding</b> because funding is based on property tax values not the number of school-age children living in the home.	12.5% more persons-per-household than the state average, specifically school-age children. <sup>c</sup>	23 out of 36 large districts or 145 out of 180 total districts in Total Revenue per Student <sup>b</sup>
	State/Federal Funding	PCSD is highly dependent on state funding sources.	<b>Highly susceptible to changes in state funding</b> , 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>	
		PCSD is one of the largest recipients of equalization.		8% of total General Fund revenue comes from the Equalization Grant. <sup>b</sup>	10 out of 36 large districts or 98 out of 180 total districts in State Revenue per Student <sup>b</sup>
		PCSD has relatively low Title I funding.	<b>Less Federal funding.</b> 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 164 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>	4 out of 36 large districts or 180 total districts in Equalization <sup>b</sup>
		PCSD has relatively low free-and-reduced lunch participation.	<b>Less Federal funding.</b> 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 8.4% in 2022, 172 out of 180 total districts. The FY24 free-and-reduced lunch percentage was 53.9%, compared to a statewide average 63.7%.	31 out of 36 large districts or 164 out of 180 total districts <sup>d</sup>
	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 FY21-FY24 was 2.0%, compared to a large district rate of 0.2%. FY25 enrollment is projected to grow 344 or 1.1%. <sup>b</sup>	28 out of 36 large districts <sup>d</sup>
		PCSD has a high percentage of students in a Exceptional Students Educational Program (ESEP).	FY23, the average additional cost per ESEP student was \$3,019 or 30.5% (including Local, State and Federal sources).	In FY24, 15.6% of PCSD students were ESEP, compared to a large district average of 13.3%. This contributes to PCSD's low weighted NDPS (based on ESEP participation). <sup>b</sup>	11 out of 36 large districts and 180 total districts <sup>b</sup>
					9 out of 36 large districts and 41 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 2/27/24, Revenue/Expenditures Reports and QBE Earnings (Data & Reporting, Financial Review)

<sup>c</sup> www.census.gov/quickfacts on 5/6/24

<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 net 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 2024

#### 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 MONTAHAN**  
501-A CLOB  
ATLANTA, GA 30334  
404-656-0178  
martin.montahan@house.ga.gov

**HOUSE DISTRICT 18**  
**REP. TYLER PAUL SMITH**  
408-C CLOB  
ATLANTA, GA 30334  
404-657-1803  
tyler.smith@house.ga.gov

**HOUSE DISTRICT 19**  
**REP. JOSEPH GULLETT**  
501-D CLOB  
ATLANTA, GA 30334  
404-656-0178  
joseph.gullett@house.ga.gov

**HOUSE DISTRICT 64**  
**REP. KIMBERLY NEW**  
612-F CLOB  
ATLANTA, GA 30334  
404-656-0178  
kimberly.new@house.ga.gov

#### PROTECTING STUDENTS AND SUPPORTING FAMILIES

- Establish line-item funding for school safety.
- Increase funding for counselors, social workers, psychologists, and mental health programs for students.
- Extend the state-funded property tax relief grant (HB 18) to all Georgia homeowners.
- Eliminate state-mandated use of schools as polling places and move the May primary election to early summer to avoid school sessions.
- Support legislation clarifying the roles of the tax assessor and levying authority in public notices of proposed tax increases.

#### ELEVATING THE TEACHING PROFESSION AND STRENGTHENING THE TEACHER PIPELINE

- Increase funding for salaries and benefits for ALL employees including classified employees (bus drivers, paraprofessionals, nurses, social workers, etc.) to help address critical staffing needs.
- Protect and strengthen the Teacher Retirement System to help recruit our best and brightest to the field of education.
- As we have done locally, extend the salary scale to expand step increases beyond 21 years of experience.
- Expand "Return to Work" opportunities for retired teachers.

#### FUNDING PUBLIC EDUCATION

- Fully fund the current Quality Basic Education (QBE) formula and recognize poverty as part of a larger effort to modernize the K-12 funding formula to more accurately reflect the true cost of public education, including, but not limited to, transportation, safety, special education, and mental health.
- Increase funding to offset any increase in state health insurance costs for non-certified school employees.
- Support early literacy by adding funding for Science of Reading-based coaching and professional learning.
- Maintain current funding for the Georgia Network for Education and Therapeutic Supports (GNETS) program.
- Oppose Equalization Grant changes that would negatively impact district funding.
- Increase funding to support capital projects, including new construction, expansion, renovation or replacement projects for existing facilities. This is a critical need for a low-wealth school district experiencing rapid growth, like the Paulding County School District.

*Please note: Paulding County School District is one of the largest, fastest-growing and low-wealth school districts in Georgia, highly dependent on and vulnerable to legislative changes, including changes in State funding.*

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

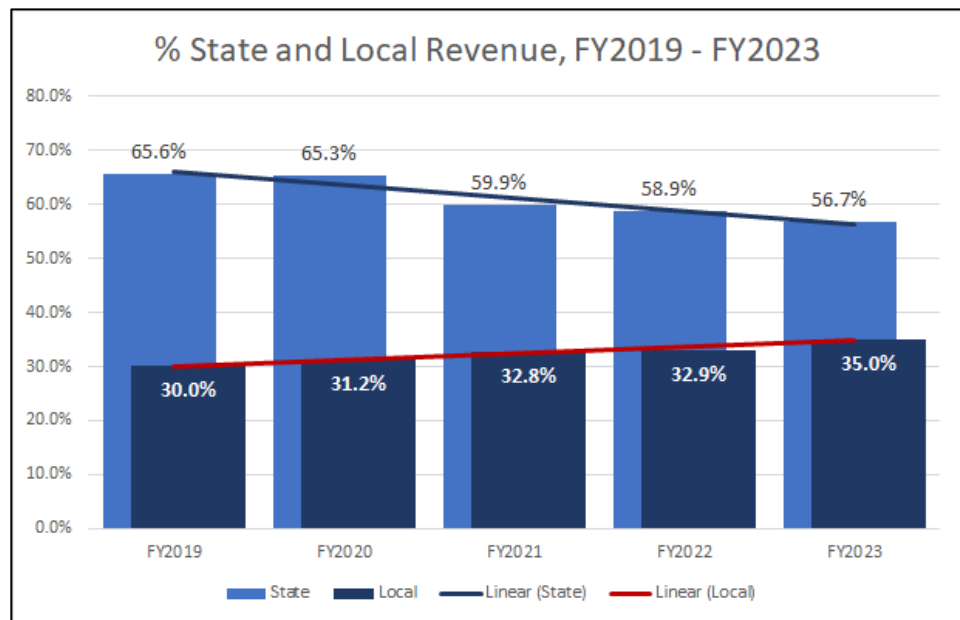
**Communication and Engagement.** The District routinely engages the community and relevant stakeholders to foster an understanding of the impact of enrollment growth, coupled with limited commercial and industrial development, on the school system (see above).

#### Overview:

Median household income (in 2022 dollars) for Paulding County and Georgia were \$89,237 and \$71,355, respectively.<sup>8</sup> Often cited as an indicator for wealth, as of October 2023, 53.9% of Paulding County students are eligible for free and reduced meals, compared to a statewide average of 63.7%.<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 183,164 in 2023, an increase of 8.6% compared to only 3.0% 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 57% of revenue coming from State sources (compared to a statewide average of 45%) 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 \$34.0 million in funding during FY2025.

For FY2023, the most current data available, local sources were only 35.0% of PCSD per pupil revenue, compared to a statewide average of 56.7%. While local revenue has risen (from 30.0% in FY2019), PCSD continues to lag well behind the statewide average.



<sup>8</sup> [www.census.gov/quickfacts/](https://www.census.gov/quickfacts/) on 6/20/24

<sup>9</sup> Georgia Department of Education October 2023

## Operating Factors

**Issue: Rising Cost of Human Capital.** With around 89% 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. FY2024 priorities included advocacy for the cost of human capital, including:

- Protect and strengthen Teacher Retirement System (TRS) to help recruit our best and brightest to the field of education.
- Increase funding (salaries and benefits) for ALL employees including classified employees (bus drivers, paraprofessionals, nurses, social workers, etc.) to help address critical staffing needs.
- As we have done locally, extend the salary scale to expand step increases beyond 21 years of experience.
- Increase funding to offset any increase in state health insurance costs for non-certified school employees.

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

### **Overview:**

The Proposed Budget will begin with 3,788 General Fund budgeted positions, around 90% of all positions. Salaries, benefits and professional services account for almost 89% of the budget proposal, which is consistent with most school districts in Georgia. A continued priority for FY2025 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	\$ 58,778,868	\$ 434,027,878	\$ 434,027,878	\$ 58,778,868
Special Revenue	4,562,692	27,560,981	\$ 26,397,578	\$ 5,726,094
School Nutrition	11,853,735	21,179,571	\$ 27,128,585	\$ 5,904,721
Capital Projects	62,528,183	28,328,542	\$ 51,415,895	\$ 39,440,831
Debt Service	9,036,584	13,785,346	\$ 13,785,346	\$ 9,036,584
<b>Total</b>	<b>\$ 146,760,061</b>	<b>\$ 524,882,319</b>	<b>\$ 552,755,283</b>	<b>\$ 118,887,097</b>

### Significant Changes

In the following table, General Fund salaries and benefit expenditures are anticipated to increase \$31.1 million from current year. This is due to multiple levels of salary raises in the proposed budget as well as an additional 39 in personnel due to enrollment growth of 344 students and opening a new middle school. General Fund revenue is also expected to increase due to changes in assessed property values for 2024 and an increase in QBE funding. QBE funding is expected to increase for the \$2,500 adjustment in the Teacher State Pay Scale as well as a Health Insurance adjustment of \$5.7 million.

The Proposed Budget reflects a decline of \$5.9 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 4.1% raise in salaries for classified employees in FY2025, 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 \$23.1 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 a decrease of \$30.8 million in Capital Projects expenditures. This is primarily due to the completion of construction of Crossroads Middle School totaling \$32.8 million in FY2024. Other anticipated changes in expenditures are related to projects spanning multiple fiscal years. Revenue is anticipated to decrease \$11.0 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)	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Current Year	FY2025 Approved	Variance	%
General	\$ 303,252,725	\$ 334,114,290	\$ 365,278,499	\$ 411,576,390	\$ 434,027,878	\$ 22,451,488	5.5%
Special Revenue	28,392,060	37,186,367	41,299,869	36,985,493	27,560,981	(9,424,512)	-25.5%
School Nutrition	14,834,890	24,410,667	19,112,122	20,421,067	20,275,803	(145,264)	-0.7%
Capital Projects	56,695,971	29,311,500	39,023,531	39,369,998	28,328,542	(11,041,456)	-28.0%
Debt Service	2,354	205	96	113,240	-	(113,240)	-100.0%
<b>Total</b>	<b>\$ 403,178,000</b>	<b>\$ 425,023,029</b>	<b>\$ 464,714,118</b>	<b>\$ 508,466,189</b>	<b>\$ 510,193,204</b>	<b>\$ 1,727,015</b>	<b>0.3%</b>

### Funds Summary of Expenditures

Funds (Category)	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Current Year	FY2025 Approved	Variance	%
General	\$ 288,586,356	\$ 311,981,086	\$ 356,313,109	\$ 397,804,651	\$ 434,027,878	\$ 36,223,227	9.1%
Special Revenue	27,349,854	36,022,875	40,855,236	37,800,283	26,397,578	(11,402,705)	-30.2%
School Nutrition	13,673,764	17,306,607	18,709,849	20,605,334	26,224,817	5,619,483	27.3%
Capital Projects	16,545,872	12,234,823	24,599,699	68,427,858	37,630,548	(30,797,310)	-45.0%
Debt Service	8,204,206	9,525,653	13,831,283	13,784,342	13,785,346	1,004	0.0%
<b>Total</b>	<b>\$ 354,360,053</b>	<b>\$ 387,071,044</b>	<b>\$ 454,309,176</b>	<b>\$ 538,422,468</b>	<b>\$ 538,066,168</b>	<b>\$ (356,300)</b>	<b>-0.1%</b>

### Summary of Ending Fund Balances

Funds (Category)	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Current Year	FY2025 Approved	Variance	%
General	\$ 64,301,433	\$ 58,074,403	\$ 48,586,602	\$ 58,778,868	\$ 58,778,868	\$ -	0.0%
Special Revenue	3,843,904	4,983,032	5,427,473	4,562,692	5,726,094	1,163,402	25.5%
School Nutrition	4,531,667	11,635,727	12,038,001	11,853,735	5,904,721	(5,949,014)	-50.2%
Capital Projects	52,356,811	88,295,932	107,341,865	62,528,183	39,440,831	(23,087,352)	-36.9%
Debt Service	3,325,599	3,322,304	3,322,400	9,036,584	9,036,584	-	0.0%
<b>Total</b>	<b>\$ 128,359,414</b>	<b>\$ 166,311,398</b>	<b>\$ 176,716,340</b>	<b>\$ 146,760,061</b>	<b>\$ 118,887,097</b>	<b>\$ (27,872,964)</b>	<b>-19.0%</b>

\* Includes Other Sources (Uses)



Paulding County School District  
Fiscal Year Budget

2025

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

**Summary of Revenue Budget Forecasts**

<b>Funds (Category)</b>	<b>FY2025 Proposed</b>	<b>FY2026 Forecast</b>	<b>FY2027 Forecast</b>	<b>FY2028 Forecast</b>
General	\$ 434,027,878	\$ 441,186,895	\$ 461,190,822	\$ 481,978,349
Special Revenue	27,560,981	23,102,677	23,183,352	23,590,081
School Nutrition	20,275,803	21,223,494	21,860,199	22,516,004
Capital Projects	28,328,542	36,996,906	38,403,582	37,293,501
Debt Service	-	-	-	-
<b>Total</b>	<b>\$ 510,193,204</b>	<b>\$ 522,509,971</b>	<b>\$ 544,637,954</b>	<b>\$ 565,377,935</b>

**Summary of Expenditure Budget Forecasts**

<b>Funds (Category)</b>	<b>FY2025 Proposed</b>	<b>FY2026 Forecast</b>	<b>FY2027 Forecast</b>	<b>FY2028 Forecast</b>
General	\$ 434,027,878	\$ 437,686,895	\$ 457,690,822	\$ 478,478,349
Special Revenue	26,397,578	22,133,139	23,183,352	23,590,081
School Nutrition	26,224,817	21,223,494	21,860,199	22,516,004
Capital Projects	37,630,548	37,335,798	34,810,000	32,250,000
Debt Service	13,785,346	14,111,872	14,074,986	8,166,886
<b>Total</b>	<b>\$ 538,066,168</b>	<b>\$ 532,491,199</b>	<b>\$ 551,619,359</b>	<b>\$ 565,001,321</b>

**Summary of Ending Fund Balance Forecasts**

<b>Funds (Category)</b>	<b>FY2025 Proposed</b>	<b>FY2026 Forecast</b>	<b>FY2027 Forecast</b>	<b>FY2028 Forecast</b>
General	\$ 58,778,868	\$ 58,778,868	\$ 58,778,868	\$ 58,778,868
Special Revenue	5,726,094	6,695,631	6,695,631	6,695,631
School Nutrition	5,904,721	5,904,721	5,904,721	5,904,721
Capital Projects	39,440,831	28,490,065	21,508,661	21,885,276
Debt Service	9,036,584	9,036,584	9,036,584	9,036,584
<b>Total</b>	<b>\$ 118,887,097</b>	<b>\$ 108,905,869</b>	<b>\$ 101,924,465</b>	<b>\$ 102,301,079</b>

\* Includes Other Sources (Uses)

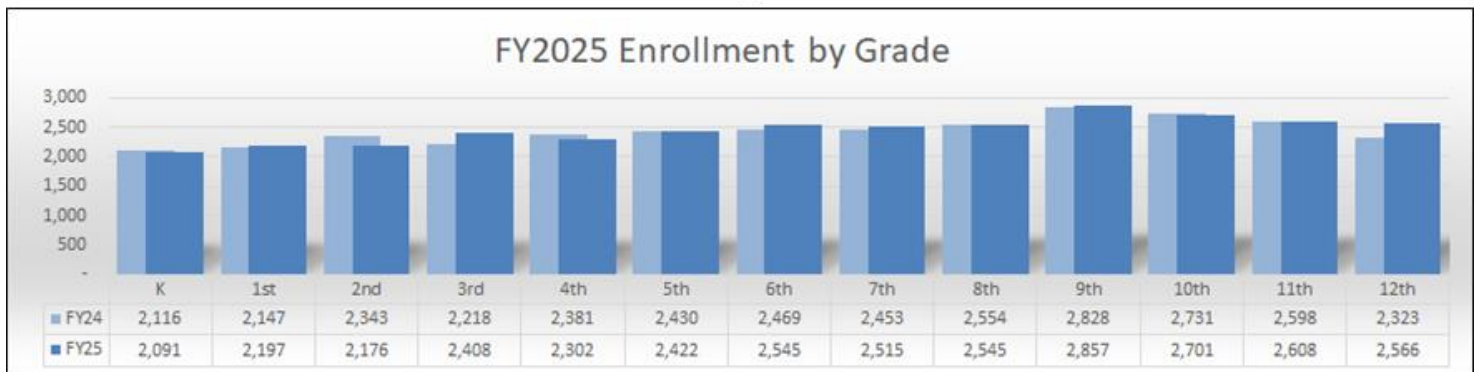
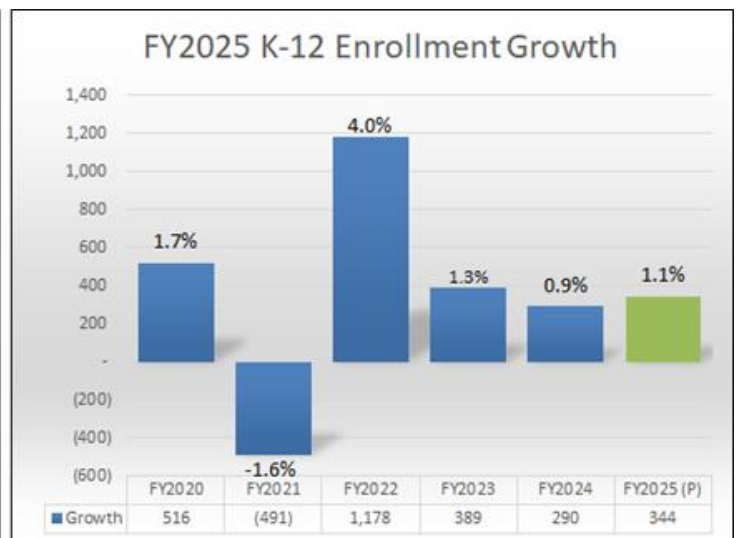
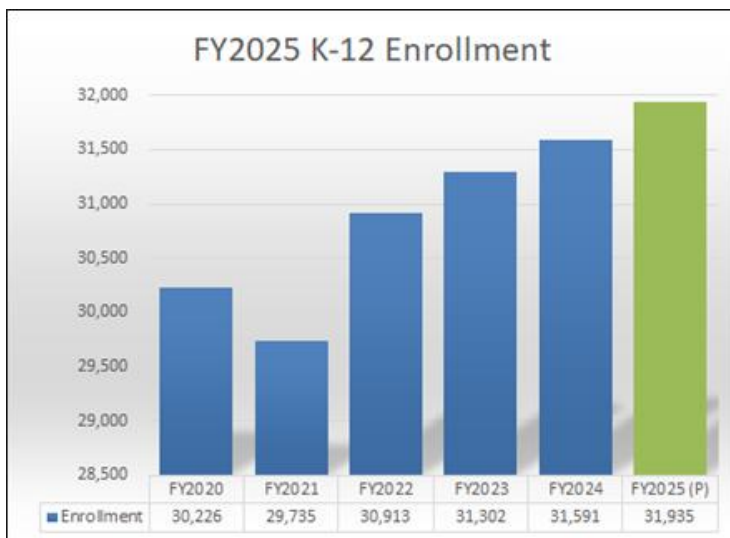
\*Includes Other Sources (Uses) refers to Transfers-Ins/Outs, which is shown in detail in the financial section.

## Executive Summary: Informational

### Student Enrollment Trends and Forecast

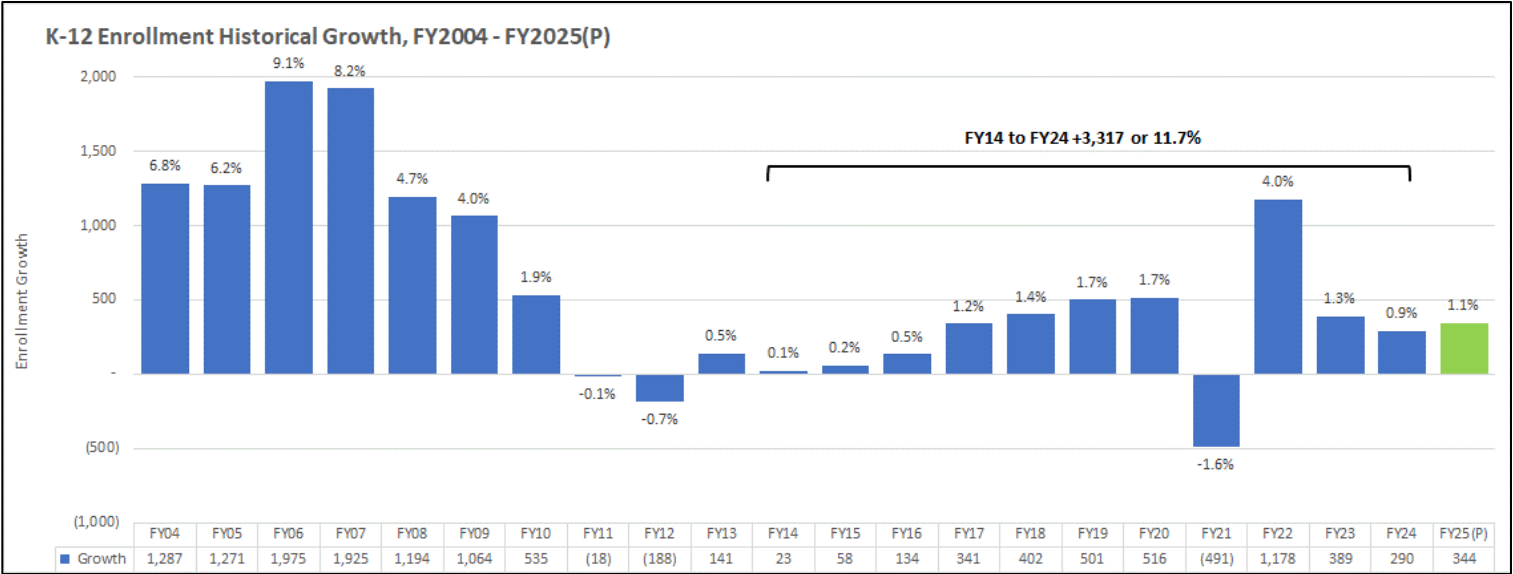
The District is projected to educate 31,935 students in the Proposed Budget year (school year 2024-2025), an increase of 344 students or 1.1%. Due to changes in educational environments from COVID-19, the District Plans to educate 238 students in a digital learning environment and 31,697 face-to-face.

- Elementary School Growth: 13,596 Students a Decrease of 39 or -0.3%
- Middle School Growth: 7,605 Students an Increase of 129 or 1.7%
- High School Growth: 10,733 Students an Increase of 253 or 2.4%



Historical Enrollment Growth

For the 10 years ending FY2024, the District had an annual growth rate of 1.1%. FY2014 to FY2024 enrollment increased 3,317 or 11.7% even with an anomaly in FY2021 because of the COVID-19 pandemic. 2022 enrollment grew 4.0%, the largest growth rate in a decade. 2025 is projected to grow 344 or 1.1% with both digital learning and face-to-face instruction.



Student Enrollment for Eight Years

See the following *FY2025 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

2025

## FY2025 Projection Summary Report

### Elementary Schools

	2020	2021	2022	2023
34 Abney Elementary	1,320	1,239	1,195	1,247
20 Allgood Elementary	899	814	872	809
23 Baggett Elementary	616	603	606	586
31 Burnt Hickory Elementary	1,050	1,026	1,082	1,039
2 Dallas Elementary	444	431	485	497
26 Dugan Elementary	668	611	615	647
3 Hiram Elementary	808	737	743	794
33 Hutchens Elementary	666	637	649	633
5 McGarity Elementary	617	579	601	586
18 Nebo Elementary	632	598	614	699
6 New GA Elementary	332	347	391	423
15 Northside Elementary	572	580	633	627
16 Panter Elementary	533	506	519	508
25 Poole Elementary	450	420	448	464
32 Ragsdale Elementary	556	545	605	582
19 Roberts Elementary	644	576	635	657
24 Russom Elementary	868	844	940	921
14 Shelton Elementary	1,205	1,200	1,383	1,417
8 Union Elementary	498	455	471	463
<b>All Total Elementary</b>	<b>13,378</b>	<b>12,748</b>	<b>13,487</b>	<b>13,599</b>

### Middle Schools

	2020	2021	2022	2023
27 Austin Middle	856	802	783	792
17 Dobbins Middle	666	607	611	532
9 East Paulding Middle	901	887	882	858
10 Herschel Jones Middle	812	818	804	807
22 Moses Middle	774	773	878	907
29 McClure Middle	1,424	1,472	1,511	1,536
36 Ritch Middle	640	697	700	755
35 Scoggins Middle	728	745	743	760
11 South Paulding Middle	481	472	473	481
37 Crossroads Middle				
<b>All Total Middle School</b>	<b>7,282</b>	<b>7,273</b>	<b>7,385</b>	<b>7,428</b>

### High Schools

Note: Includes AltEd

	2020	2021	2022	2023
12 East Paulding High	1,783	1,766	1,893	1,905
21 Hiram High	1,473	1,452	1,458	1,468
30 North Paulding High	2,570	2,698	2,836	2,986
13 Paulding County High	1,898	1,906	1,932	2,005
28 South Paulding High	1,842	1,892	1,922	1,911
<b>All Total High School</b>	<b>9,566</b>	<b>9,714</b>	<b>10,041</b>	<b>10,275</b>

### Total Enrollment

	2020	2021	2022	2023
<b>Total</b>	<b>30,226</b>	<b>29,735</b>	<b>30,913</b>	<b>31,302</b>

Current Year				FY2025 Projection			Three-Year Forecast		
2023-2024				2024-2025					
Rank	2024	Var	% Var	2025	Growth	% Var	2026	2027	2028
2	1,271	24	1.9%	1,282	11	0.9%	1,293	1,305	1,316
5	831	22	2.7%	856	25	3.0%	882	909	936
14	571	(15)	-2.6%	573	2	0.4%	575	578	580
3	1,040	1	0.1%	1,030	(10)	-0.9%	1,021	1,012	1,002
16	494	(3)	-0.6%	476	(18)	-3.6%	459	442	426
10	631	(16)	-2.5%	605	(26)	-4.1%	580	556	534
7	768	(26)	-3.3%	749	(19)	-2.5%	730	712	694
8	642	9	1.4%	645	3	0.5%	648	651	654
13	600	14	2.4%	603	3	0.5%	606	608	611
6	818	119	17.0%	813	(5)	-0.6%	809	804	800
19	343	(80)	-18.9%	342	(1)	-0.4%	340	339	337
12	603	(24)	-3.8%	557	(46)	-7.6%	515	476	440
15	529	21	4.1%	532	3	0.5%	535	537	540
17	481	17	3.7%	511	30	6.3%	543	577	614
11	624	42	7.2%	627	3	0.6%	631	634	638
9	633	(24)	-3.7%	636	3	0.5%	639	642	645
4	961	40	4.3%	1,012	51	5.3%	1,065	1,121	1,181
1	1,397	(20)	-1.4%	1,356	(41)	-2.9%	1,316	1,278	1,240
18	398	(65)	-14.0%	390	(8)	-2.0%	382	374	367
19	13,635	36	0.3%	13,596	(39)	-0.3%	13,570	13,557	13,556

2022-2023				2024-2025					
Rank	2024	Var	% Var	2025	Growth	% Var	2026	2027	2028
4	811	19	2.4%	854	43	5.3%	899	947	997
8	556	24	4.5%	549	(7)	-1.3%	541	534	527
3	869	11	1.3%	644	(225)	-25.9%	477	354	262
5	809	2	0.2%	726	(83)	-10.2%	652	585	525
2	929	22	2.4%	964	35	3.8%	1,000	1,038	1,077
1	1,499	(37)	-2.4%	837	(662)	-44.1%	468	261	146
7	718	(37)	-4.9%	712	(6)	-0.8%	707	701	695
6	776	16	2.1%	814	38	5.0%	855	897	942
9	509	28	5.8%	576	67	13.2%	652	738	836
				928	928	0.0%	928	928	928
9	7,476	48	0.6%	7,605	129	1.7%	7,180	6,984	6,936

2022-2023				2024-2025					
Rank	2024	Var	% Var	2025	Growth	% Var	2026	2027	2028
4	1,904	(1)	0.0%	1,986	82	4.3%	2,072	2,161	2,255
5	1,503	35	2.4%	1,513	10	0.7%	1,524	1,534	1,544
1	3,052	66	2.2%	3,100	48	1.6%	3,148	3,198	3,248
2	2,116	111	5.5%	2,125	9	0.4%	2,135	2,144	2,154
3	1,905	(6)	-0.3%	2,009	104	5.4%	2,118	2,233	2,354
5	10,480	206	2.0%	10,733	253	2.4%	10,997	11,270	11,555

FY25 Title 1 Schools

## 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 2023, 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
	2023 M&O Millage Rate	% Variance to PCSD	FY2023 Levy per Student	FY2023 Local Revenue per Student
1	Muscogee 23.321	Muscogee 5.646	Cobb \$7,126	Cobb \$13,929
2	Douglas 18.990	Douglas 1.315	Cherokee \$6,434	Bartow \$13,566
3	Cobb 18.700	Cobb 1.025	Bartow \$6,109	Avg >10k \$13,526
4	Avg Comp 17.974	Avg Comp 0.299	Coweta \$5,997	Richmond \$13,495
5	Paulding 17.675	Paulding 0.000	Avg Comp \$5,968	Muscogee \$13,494
6	Avg >10k 17.534	Avg >10k -0.141	Avg >10k \$5,834	Avg Comp \$13,089
7	Bartow 17.430	Bartow -0.245	Douglas \$5,026	Douglas \$12,764
8	Carroll 17.000	Carroll -0.675	Muscogee \$4,882	Carroll \$12,744
9	Richmond 16.493	Richmond -1.182	Paulding \$4,554	Paulding \$12,634
10	Cherokee 16.450	Cherokee -1.225	Richmond \$4,169	Cherokee \$12,426
11	Coweta 15.410	Coweta -2.265	Carroll \$3,816	Coweta \$12,293

### Bond Millage

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

### 2024 Millage Rate Highlights:

- An M&O millage rate of 17.675 was utilized in the FY2025 Budget.
- Bond millage rate of 0.000 will be maintained in the FY2025 Budget, with bond principal and interest paid through E-SPLOST. A bond millage of approximately 1.640 would be required to meet FY2025 debt service.
- Net M&O Digest is projected to increase \$279.4 million or 3.4% to \$8.4 billion.

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- Changes in assessed property values (reassessment) will increase 2024 property taxes by an average 3.2%.
- Other changes to the digest will decrease 2024 property taxes by 3.2%, compared to -0.7% in 2023.
- Net Taxes or levy will increase 3.4%.

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

Below is a five-year history (2019-2023) and 2024 or FY2025, 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 2024 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 11, 2024 at 8:30 AM 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	2019	2020	2021	2022	2023	2024
Real & Personal Ad Valorem	\$ 5,197,039,026	\$ 5,676,816,294	\$ 6,308,413,844	\$ 8,016,129,739	\$ 9,699,155,792	\$ 10,195,022,788
Motor Vehicle Ad Valorem	69,422,580	31,621,130	50,251,310	47,147,590	45,834,700	43,543,380
Mobile Home Ad Valorem	1,644,067	1,632,921	1,534,173	1,591,706	1,729,204	2,185,042
Timber Ad Valorem (100%)	208,158	5,360	225,181	574,328	824,622	165,874
Heavy Duty Equipment	49,891	163,857	86,134	144,573	177,148	217,817
<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>10,241,134,901</b>
Less M&O Exemptions	(797,100,194)	(891,271,119)	(995,663,606)	(1,286,131,802)	(1,608,831,149)	(1,822,910,964)
<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>8,418,223,937</b>
Gross M&O Millage Rate	18.750%	18.750%	18.750%	17.750%	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>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>\$ 148,792,108</b>
Net Taxes \$ Increase	\$ 6,734,273	\$ 6,519,467	\$ 10,235,224	\$ 19,744,464	\$ 23,519,540	\$ 4,937,222
Net Taxes % Increase	8.7%	7.8%	11.3%	19.6%	19.5%	3.4%
Note: M&O is Maintenance and Operations. 2024 Net Taxes Levied reflects 17.675, pending Paulding County Board of Education adoption of 2024 Millage Rate.						
<b>Impact on Taxpayer</b>						
Homestead Exemption	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)
Market Value	\$ 218,808	\$ 235,823	\$ 262,536	\$ 314,068	\$ 375,453	\$ 388,339
40% Market Value, less Exemption	\$ 85,523	\$ 92,329	\$ 103,015	\$ 123,627	\$ 148,181	\$ 153,336
M&O Millage Rate	18.750%	18.750%	18.750%	17.750%	17.675%	17.675%
Ad Valorem Taxes	\$ 1,604	\$ 1,731	\$ 1,932	\$ 2,194	\$ 2,619	\$ 2,710
<b>Increase</b>	<b>\$ 122</b>	<b>\$ 128</b>	<b>\$ 200</b>	<b>\$ 263</b>	<b>\$ 425</b>	<b>\$ 91</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>3.5%</b>
<b>Tax Rates and Collections</b>						
M&O Millage Rate	18.750%	18.750%	18.750%	17.750%	17.675%	17.675%
Taxes Levied	\$ 83,836,191	\$ 90,355,658	\$ 100,590,882	\$ 120,335,346	\$ 143,854,886	\$ 148,792,108
Collections	\$ 83,705,069	\$ 91,124,750	\$ 100,868,919	\$ 120,516,262	\$ 143,548,147	\$ 149,094,066
<b>% Collections vs Levy</b>	<b>99.8%</b>	<b>100.9%</b>	<b>100.3%</b>	<b>100.2%</b>	<b>99.8%</b>	<b>100.2%</b>
Collections Less 2.5% Fee*	\$ 81,612,443	\$ 88,846,631	\$ 98,347,196	\$ 117,503,355	\$ 140,547,991	\$ 145,978,000
* Reflects the Collection Fee charged by the Tax Commissioner of Paulding County (fee changed to 2.09% in 2023 or FY2024).						



## Proposed Budget Personnel Changes

The Proposed Budget reflects a net reduction of 1 position due to the ending of the ESSER grant in FY2024. Below is a list of allotment changes contained in the FY2025 Budget.

	Original FY2025 Allotments														
	FY2025 Changes														
	General Fund					Grants					SNP		Total		
	Original GenEd	+/-	Original ESEP	+/-	Total	Original ESEP	+/-	Original Other	+/-	Total	Original SNP	+/-	Original	+/-	FY2025 Total
School Based Allotments:															
Elementary Schools	1,176	(11)	283	11	1,459	40	-	36	(7)	69	115	-	1,650	(7)	1,643
Middle Schools	508	21	162	(7)	683	1	-	26	(13)	14	59	8	756	9	764
High Schools	595	20	174	9	797	4	-	10	(7)	7	53	-	836	22	857
Total School Based Allotments	2,278	29	619	13	2,939	45	-	72	(27)	90	227	8	3,241	23	3,264
Other Direct Instruction & Support															
School Leadership Division*	33	2	-	-	35	-	-	-	-	-	-	-	33	2	35
New Hope Education Center	25	(2)	2	(1)	24	-	-	34	(34)	-	-	-	60	(36)	24
Teaching & Learning Division*	37	1	-	-	38	-	-	-	-	-	-	-	37	1	38
Student Services	-	-	100	2	102	4	8	-	-	12	-	-	104	10	114
Total	2,373	31	721	14	3,138	49	8	106	(61)	102	227	8	3,476	-	3,476
School Leadership Division	6	-	-	-	6	-	-	-	-	-	-	-	6	-	6
Safety & Security	15	2	-	-	17	-	-	-	-	-	-	-	15	2	17
Student Support	9	-	-	-	9	-	-	1	-	1	-	-	10	-	10
School Support	5	-	-	-	5	-	-	-	-	-	-	-	5	-	5
Nursing	4	-	-	-	4	-	-	-	-	-	-	-	4	-	4
Custodial	15	-	-	-	15	-	-	-	-	-	-	-	15	-	15
Central Registration	7	1	-	-	8	-	-	-	-	-	-	-	7	1	8
SNP	-	-	-	-	-	-	-	-	-	-	13	-	13	-	13
Transportation	412	1	-	-	413	-	-	-	-	-	-	-	412	1	413
Teaching & Learning Division	40	1	-	-	41	-	-	0	-	0	-	-	40	1	41
Curriculum	18	5	-	-	23	-	-	9	(9)	-	-	-	27	(4)	23
School Improvement	7	-	-	-	7	-	-	-	(1)	(1)	-	-	7	(1)	6
Title I	-	-	-	-	-	-	-	17	1	18	-	-	17	1	18
Special Education	-	-	24	-	24	2	-	-	-	2	-	-	26	-	26
Technology Division	52	2	-	-	54	-	-	-	-	-	-	-	52	2	54
Business Services Division	22	-	-	-	22	-	-	-	-	-	-	-	22	-	22
Human Resources Division	11	-	-	-	11	-	-	-	-	-	-	-	11	-	11
Office of Superintendent	5	-	-	-	5	-	-	-	-	-	-	-	5	-	5
Chief of Staff	5	-	-	-	5	-	-	-	-	-	-	-	5	-	5
Communications	4	-	-	-	4	-	-	-	-	-	-	-	4	-	4
Capital Improvement	5	-	-	-	5	-	-	-	-	-	-	-	5	-	5
Maintenance	40	(1)	-	-	39	-	-	-	-	-	2	-	42	(1)	41
Board of Education	7	-	-	-	7	-	-	-	-	-	-	-	7	-	7
Grand Total	2,991	39	745	14	3,789	51	8	133	(70)	123	242	8	4,163	(1)	4,162

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



## Changes in Debt

As of June 30, 2024, the District has \$81.4 million in outstanding bonds. This amount of debt, applicable to debt limits, is well below the legal debt margin. Debt service for FY2025 includes:

Principal	\$ 11,450,000
Interest	2,326,040
Annual Fees*	9,306
<b>Total Debt Service</b>	<b>\$ 13,785,346</b>

\* \$9,306 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 (FY2023). District highlights include:

- Although the 11<sup>th</sup> largest district by enrollment, PCSD ranks 145 out of all 180 statewide districts in total per-pupil revenue
- PCSD ranks 95 in local per-pupil revenue

School District	FTE	Rank	FTE %	Local Revenue per		State Revenue per		Federal Revenue		Total Revenue per	
				FTE	%	FTE	%	per FTE	%	FTE	Total %
Paulding County Allocation	31,634	11	1.9%	\$ 4,425	1.4%	\$ 7,164	2.1%	\$ 1,044	1.2%	\$ 12,634	1.7%
				35.0%		56.7%		8.3%		100.0%	
Savannah-Chatham County	35,160	10	2.1%	\$ 10,088	3.5%	\$ 4,962	1.6%	\$ 1,820	2.2%	\$ 16,871	2.5%
Muscogee County	29,127	13	1.7%	\$ 4,732	1.4%	\$ 6,392	1.7%	\$ 2,370	2.4%	\$ 13,494	1.6%
Richmond County	28,604	15	1.7%	\$ 4,148	1.2%	\$ 6,397	1.7%	\$ 2,950	13.6%	\$ 13,495	1.6%
Houston County	29,904	12	1.8%	\$ 3,960	1.2%	\$ 8,078	2.2%	\$ 841	4.1%	\$ 12,878	1.6%
Douglas County	26,069	17	1.5%	\$ 4,756	1.2%	\$ 6,298	1.5%	\$ 1,710	7.2%	\$ 12,764	1.4%
Bartow County	13,484	26	0.8%	\$ 6,163	0.8%	\$ 6,007	0.7%	\$ 1,396	3.0%	\$ 13,566	0.8%
Carroll County	15,574	22	0.9%	\$ 3,708	0.6%	\$ 7,171	1.0%	\$ 1,865	4.7%	\$ 12,744	0.8%
Average	25,417	-	1.5%	\$ 5,365	1.4%	\$ 6,472	1.5%	\$ 1,850	7.6%	\$ 13,687	1.5%
Variance to PCSD				\$ 940		\$ (692)		\$ 806		\$ 1,054	
% Variance to PCSD				21.2%		-9.7%		77.2%		8.3%	
<b>State Totals</b>	<b>1,701,157</b>	<b>-</b>	<b>100.0%</b>	<b>\$ 5,992</b>		<b>\$ 6,353</b>		<b>\$ 1,684</b>		<b>\$ 14,029</b>	
Allocation				42.7%		45.3%		12.0%		100.0%	
Variance to PCSD				\$ 1,567		\$ (811)		\$ 640		\$ 1,396	
% Variance to PCSD				35.4%		-11.3%		61.3%		11.0%	

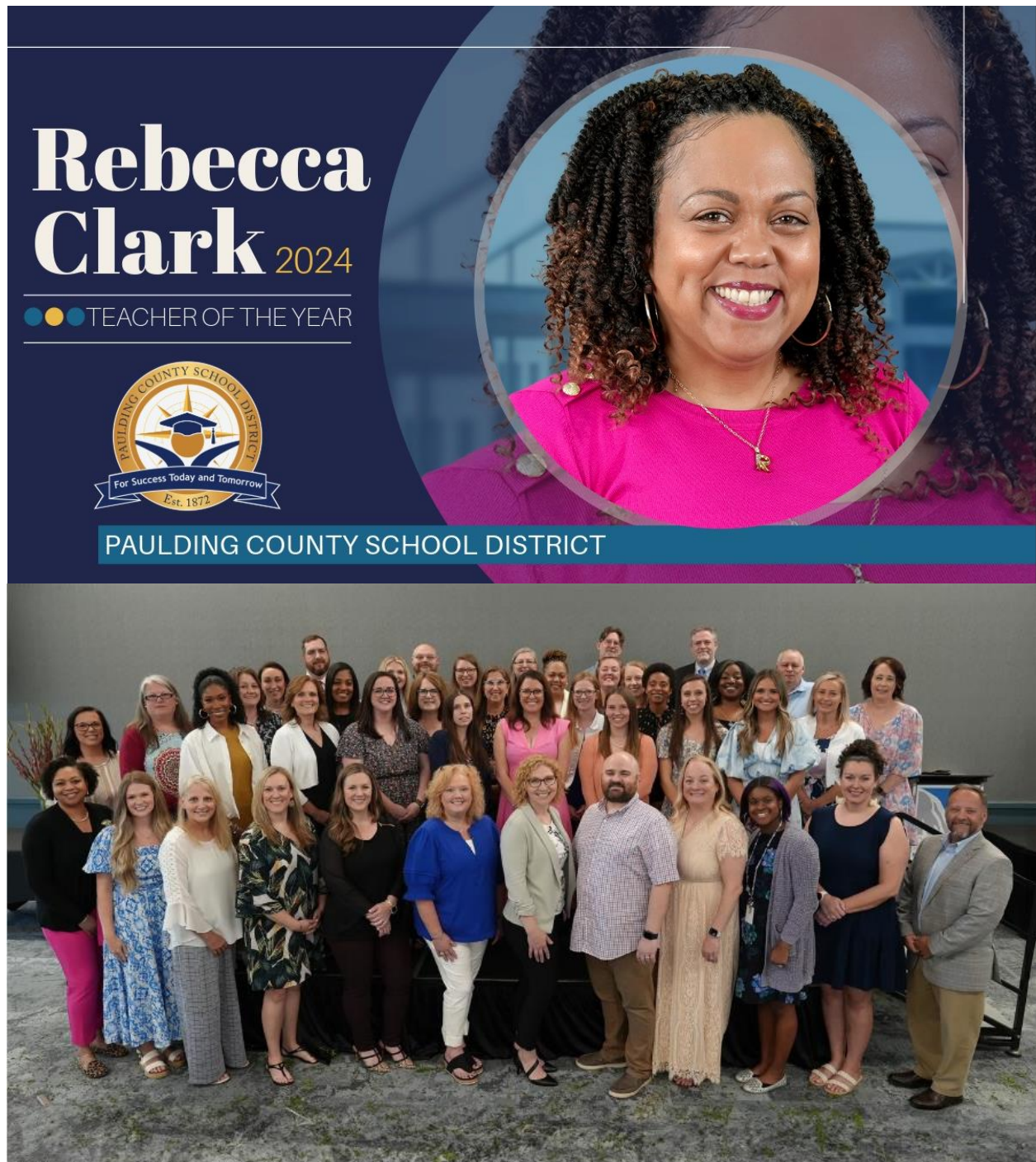
## Per-Pupil Expenditures

Below is per-pupil expenditure data for the District, comparable districts and the statewide average, based on the most current data available (FY2023).  
District highlights include:

- Although the 11<sup>th</sup> largest district by enrollment, PCSD ranks 129 out of all 180 statewide districts in per-pupil expenditures
- Ranks 90<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	31,634	\$ 8,309	67.3%	\$ 550	4.5%	\$ 944	7.7%	\$ 370	3.0%	\$ 691	5.6%	\$ 742	6.0%	\$ 735	6.0%	\$ 12,342
Savannah-Chatham County	35,160	\$ 8,570	58.1%	\$ 1,048	7.1%	\$ 723	4.9%	\$ 964	6.5%	\$ 954	6.5%	\$ 880	6.0%	\$ 1,602	10.9%	\$ 14,741
Muscogee County	29,127	\$ 7,967	62.4%	\$ 715	5.6%	\$ 741	5.8%	\$ 896	7.0%	\$ 764	6.0%	\$ 574	4.5%	\$ 1,105	8.7%	\$ 12,761
Richmond County	28,604	\$ 7,694	58.1%	\$ 729	5.5%	\$ 1,069	8.1%	\$ 854	6.5%	\$ 1,060	8.0%	\$ 593	4.5%	\$ 1,238	9.3%	\$ 13,236
Houston County	29,904	\$ 7,882	65.7%	\$ 749	6.2%	\$ 573	4.8%	\$ 483	4.0%	\$ 845	7.0%	\$ 525	4.4%	\$ 937	7.8%	\$ 11,995
Douglas County	26,069	\$ 7,875	65.9%	\$ 435	3.6%	\$ 698	5.8%	\$ 557	4.7%	\$ 834	7.0%	\$ 586	4.9%	\$ 969	8.1%	\$ 11,956
Bartow County	13,484	\$ 9,051	68.9%	\$ 606	4.6%	\$ 460	3.5%	\$ 414	3.2%	\$ 862	6.6%	\$ 845	6.4%	\$ 890	6.8%	\$ 13,128
Carroll County	15,574	\$ 8,151	66.4%	\$ 530	4.3%	\$ 585	4.8%	\$ 392	3.2%	\$ 790	6.4%	\$ 760	6.2%	\$ 1,060	8.6%	\$ 12,268
Average	25,417	\$ 8,170	63.5%	\$ 687	5.3%	\$ 693	5.4%	\$ 651	5.1%	\$ 873	6.8%	\$ 680	5.3%	\$ 1,114	8.7%	\$ 12,869
Variance to PCSD		\$ (139)	-3.8%	\$ 137	0.9%	\$ (252)	-2.3%	\$ 282	2.1%	\$ 182	1.2%	\$ (62)	-0.7%	\$ 380	2.7%	\$ 527
% Variance to PCSD		-1.7%		24.9%		-26.6%		76.1%		26.3%		-8.3%		51.7%		4.3%
<b>State Totals</b>	<b>1,701,157</b>	<b>\$ 8,419</b>		<b>\$ 709</b>		<b>\$ 773</b>		<b>\$ 675</b>		<b>\$ 843</b>		<b>\$ 711</b>		<b>\$ 1,108</b>		<b>\$ 13,237</b>
Allocation		63.6%		5.4%		5.8%		5.1%		6.4%		5.4%		8.4%		100.0%
Variance to PCSD		\$ 110		\$ 159		\$ (172)		\$ 305		\$ 152		\$ (32)		\$ 373		\$ 895
% Variance to PCSD		1.3%		28.9%		-18.2%		82.4%		22.0%		-4.3%		50.8%		7.3%

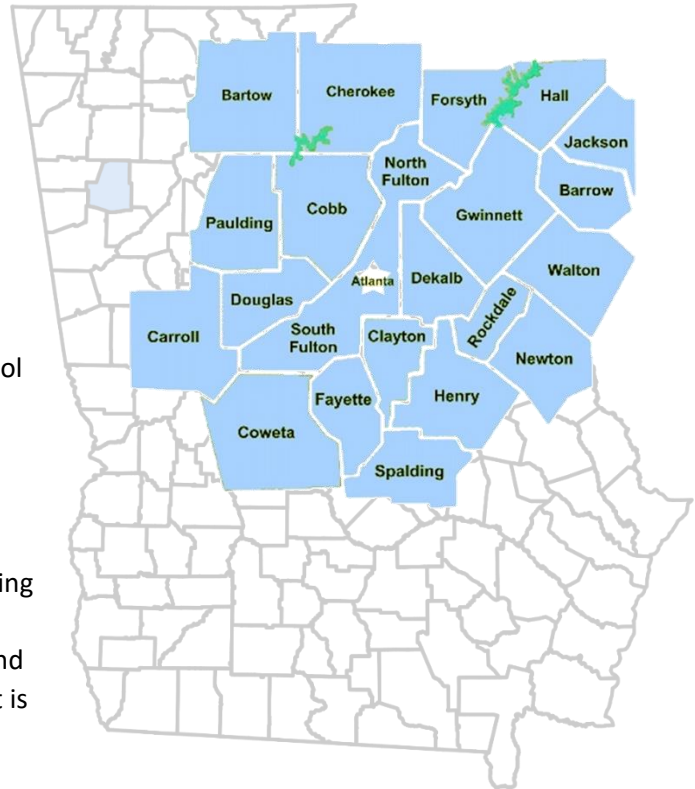
## Organizational Section



## 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
10	Middle Schools (6-8)
5	High Schools (9-12), including Paulding College & Career Academy
<b>34</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>
31,591	51% M	49% F	53.9% Eligible

Racial Diversity <sup>3</sup>					Employees <sup>1</sup>		
White	Black	Ethnic Hispanic	Multi-ethnic	Other	3,799	4,100	4,164
48%	31%	13%	6%	2%	FY2022	FY2023	FY2024

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
\$403.5	\$ 12,773	17.675	0.000	FY2017	FY2018	FY2019

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

<sup>1</sup> FY2024 Quarterly Financial Report, YTD March 2024

<sup>2</sup> FY2024 Enrollment (October 2023) & FY2023 FRL (October 2023), GaDOE (K-12)

<sup>3</sup> FY2024 (October 2023), GaDOE (PK-12)

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



Paulding County School District  
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Schools and Enrollment Projections

Elementary Schools

	Rank	2023-2024			2024-2025		
		2024	Var	% Var	2025	Growth	% Var
34 Abney Elementary	2	1,271	24	1.9%	1,282	11	0.9%
20 Allgood Elementary	5	831	22	2.7%	856	25	3.0%
23 Baggett Elementary	14	571	(15)	-2.6%	573	2	0.4%
31 Burnt Hickory Elementary	3	1,040	1	0.1%	1,030	(10)	-0.9%
2 Dallas Elementary	16	494	(3)	-0.6%	476	(18)	-3.6%
26 Dugan Elementary	10	631	(16)	-2.5%	605	(26)	-4.1%
3 Hiram Elementary	7	768	(26)	-3.3%	749	(19)	-2.5%
33 Hutchens Elementary	8	642	9	1.4%	645	3	0.5%
5 McGarity Elementary	13	600	14	2.4%	603	3	0.5%
18 Nebo Elementary	6	818	119	17.0%	813	(5)	-0.6%
6 New GA Elementary	19	343	(80)	-18.9%	342	(1)	-0.4%
15 Northside Elementary	12	603	(24)	-3.8%	557	(46)	-7.6%
16 Panter Elementary	15	529	21	4.1%	532	3	0.5%
25 Poole Elementary	17	481	17	3.7%	511	30	6.3%
32 Ragsdale Elementary	11	624	42	7.2%	627	3	0.6%
19 Roberts Elementary	9	633	(24)	-3.7%	636	3	0.5%
24 Russom Elementary	4	961	40	4.3%	1,012	51	5.3%
14 Shelton Elementary	1	1,397	(20)	-1.4%	1,356	(41)	-2.9%
8 Union Elementary	18	398	(65)	-14.0%	390	(8)	-2.0%
<b>All Total Elementary</b>	<b>19</b>	<b>13,635</b>	<b>36</b>	<b>0.3%</b>	<b>13,596</b>	<b>(39)</b>	<b>-0.3%</b>

Middle Schools

	Rank	2022-2023			2024-2025		
		2024	Var	% Var	2025	Growth	% Var
27 Austin Middle	4	811	19	2.4%	854	43	5.3%
17 Dobbins Middle	8	556	24	4.5%	549	(7)	-1.3%
9 East Paulding Middle	3	869	11	1.3%	644	(225)	-25.9%
10 Herschel Jones Middle	5	809	2	0.2%	726	(83)	-10.2%
22 Moses Middle	2	929	22	2.4%	964	35	3.8%
29 McClure Middle	1	1,499	(37)	-2.4%	837	(662)	-44.1%
36 Ritch Middle	7	718	(37)	-4.9%	712	(6)	-0.8%
35 Scoggins Middle	6	776	16	2.1%	814	38	5.0%
11 South Paulding Middle	9	509	28	5.8%	576	67	13.2%
37 Crossroads Middle					928	928	0.0%
<b>All Total Middle School</b>	<b>9</b>	<b>7,476</b>	<b>48</b>	<b>0.6%</b>	<b>7,605</b>	<b>129</b>	<b>1.7%</b>

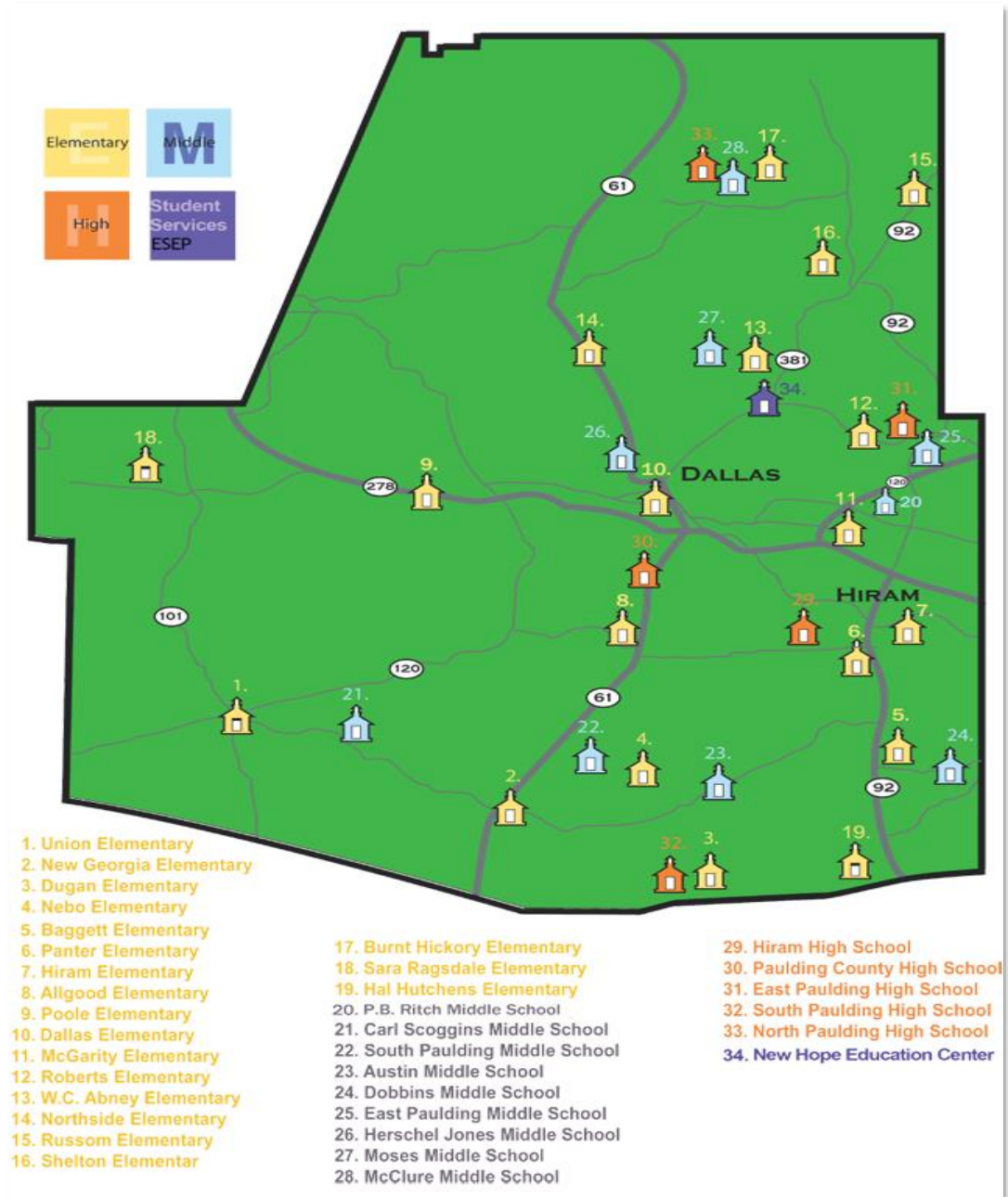
High Schools

	Rank	2022-2023			2024-2025		
		2024	Var	% Var	2025	Growth	% Var
12 East Paulding High	4	1,904	(1)	0.0%	1,986	82	4.3%
21 Hiram High	5	1,503	35	2.4%	1,513	10	0.7%
30 North Paulding High	1	3,052	66	2.2%	3,100	48	1.6%
13 Paulding County High	2	2,116	111	5.5%	2,125	9	0.4%
28 South Paulding High	3	1,905	(6)	-0.3%	2,009	104	5.4%
<b>All Total High School</b>	<b>5</b>	<b>10,480</b>	<b>206</b>	<b>2.0%</b>	<b>10,733</b>	<b>253</b>	<b>2.4%</b>

Total Enrollment

	2024-2025		
	2024	Var	% Var
<b>Total</b>	<b>31,591</b>	<b>290</b>	<b>0.9%</b>

### 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), Adam Clayton (District 3), John Dean (District 5), Debbie Collett (District 4), Dan Nolan (District 6), Theresa Lyons (District 1), Jeff Fuller (At-Large), Nicholas Chester (District 2), Tom Cable (Board Attorney, not pictured)



## 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 34 years.

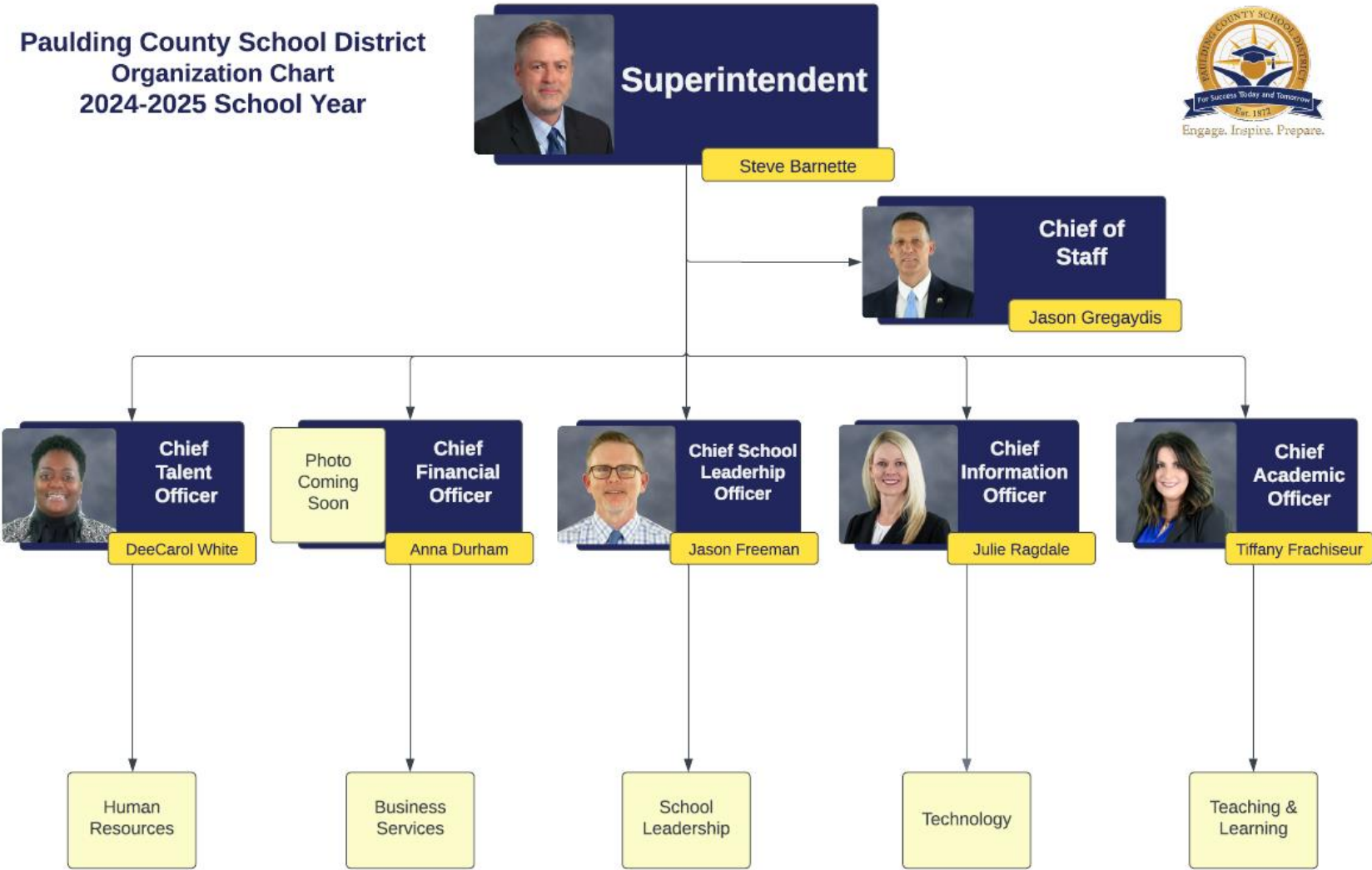
Prior to being named Superintendent, Mr. Barnette served as Corporate Controller, Chief Operating Officer, Senior Vice President and Principal, Chief Financial Officer, and Interim Superintendent. He has worked in education for 12 years first as a Director of Accounting Services and as Chief Financial 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 23 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. Anna Durham, 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  
2024-2025 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/Planning/PlanView.aspx?S=4125&pid=OWTKKgVS1hFt3cF3EIXOGg%3D%3D&Tab=0>

Measuring Success – Balanced and Goal Scorecard

For the most current Balanced and Goal Scorecard visit:

<https://simbli.eboardsolutions.com/Planning/PlanView.aspx?S=4125&pid=OWTKKgVS1hFt3cF3EIXOGg%3D%3D&Tab=4&Subtab=4>

Strategic Goal Area	Performance Objective	FY25 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>• 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>• 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> </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>• Access Control System</li> <li>• Safety Staff Adjustments</li> <li>• Enhanced District Wide Inventory System</li> <li>• Safety Equipment Refresh</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> </ul>

### Budget Goals

- Maintain at least 65% of budget allocation for instruction. FY2025 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 \$10.9 million in the General Fund for technology.
- Address growth in the north part of the District as well as renovations for older facilities with \$37.6 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 39 additional personnel due to enrollment growth of 344 students and opening a new school. This resulted in an increase of \$31.1 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

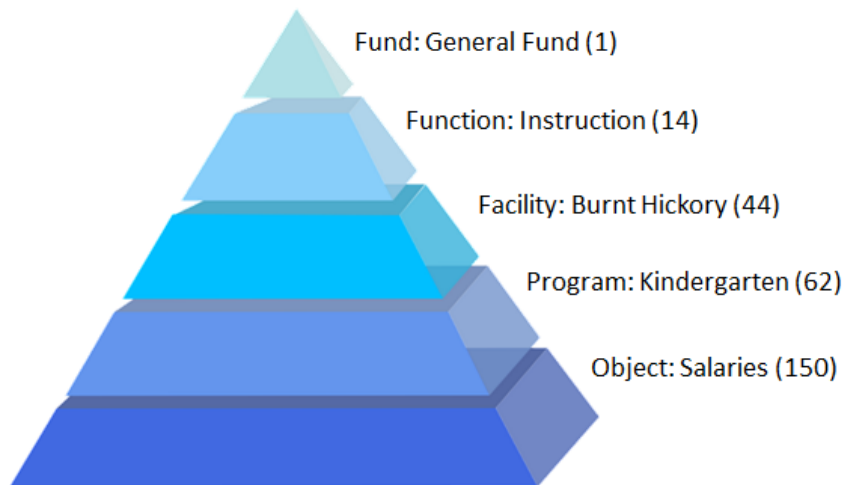
The chart of accounts is a listing of all accounts, or nomenclature, used in the general ledger of an organization to aggregate information into an entity's financial statements. PCSD's chart of accounts is organized by fund, function, facility, program and object.

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.

**SCHOOL SAFETY AND SECURITY (2660)**

Activities concerned with maintaining a safe and secure environment for students and staff. Include costs associated with security plan development and implementation, security monitoring devices, security personnel, security equipment, school crossing guards, school fire alarm and other monitors, and other costs incurred in an effort to ensure the basic security and safety of students and staff. Effective beginning FY 2025.

**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).** Chiefs 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:**

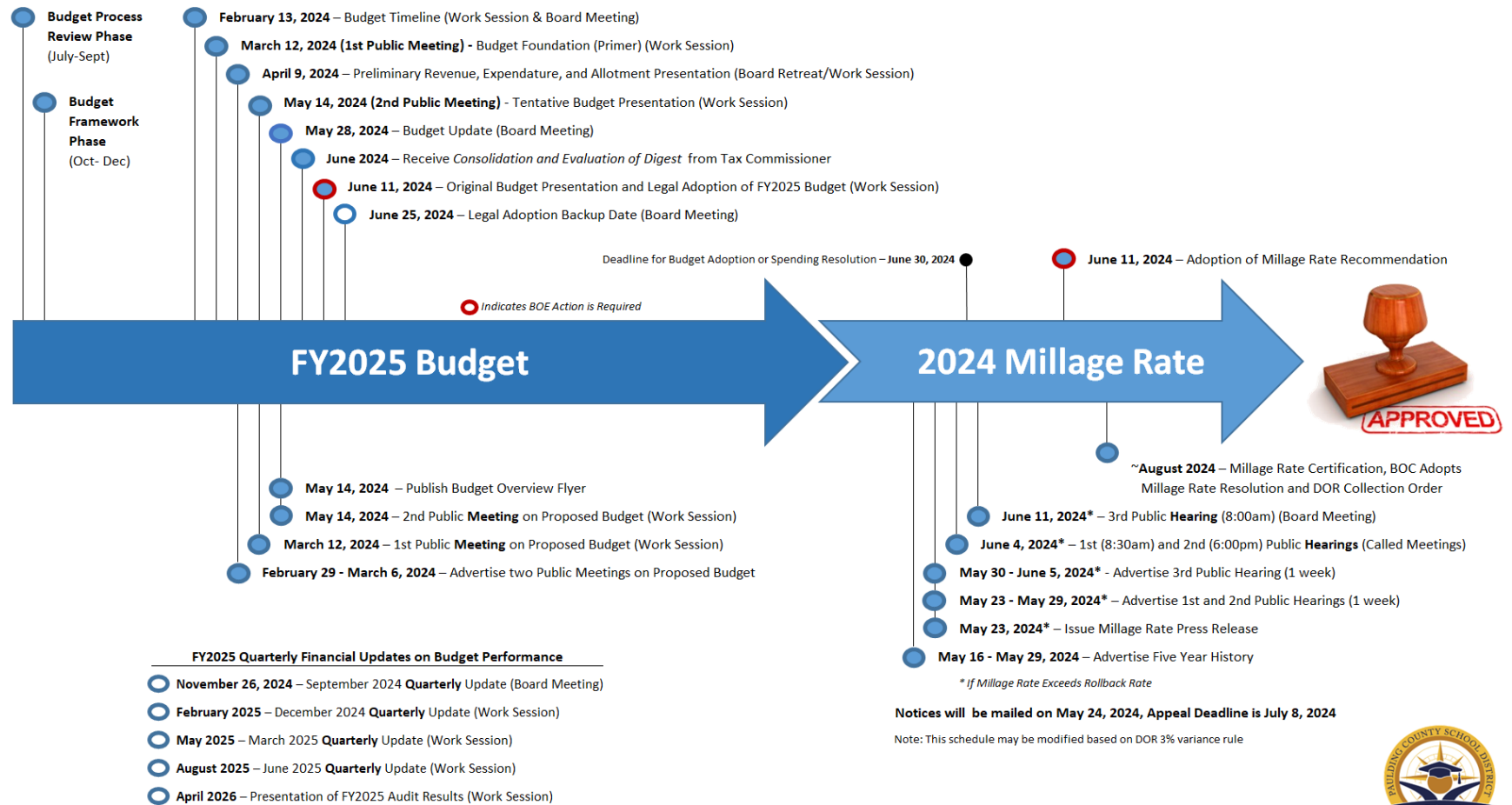
**Current Tax Digest and Five-Year History.** The current tax digest and five-year history is advertised. (see Property Taxes and Values)

**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

### FY2025 Budget Development - Major Milestones



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

## 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.

## FY25 Major Projects Timeline

Projects	Prior Years	FY23	FY24	FY25	FY26	Cost
Allgood ES Ren/Mod	\$ 998,513	\$ 4,490,689	\$ 418,057	\$ 196,833		\$ 6,104,093
Crossroads MS	\$ 151,995	\$ 7,438,338	\$ 32,761,036	\$ 2,000,000	\$ 7,006,621	\$ 49,357,991
North Paulding HS Addition	\$ 2,500	\$ 1,298,073	\$ 16,268,252	\$ 9,250,324	\$ 7,905,978	\$ 34,725,127
Roberts ES Ren/Mod			\$ 252,840	\$ 3,013,618	\$ 3,121,048	\$ 6,387,506
Roberts ES Addition			\$ 242,699	\$ 3,080,500	\$ 3,837,801	\$ 7,161,000
Northside ES Addition			\$ 333,155	\$ 4,875,500	\$ 6,110,345	\$ 11,319,000
Baggett ES Ren/Mod			\$ 3,548,207	\$ 3,154,134	\$ 626,830	\$ 7,329,171
Poole ES Ren/Mod			\$ 158,779	\$ 3,078,000	\$ 2,919,222	\$ 6,156,000
Moses ES Ren/Mod			\$ 108,596	\$ 4,389,000	\$ 4,280,404	\$ 8,778,000
				\$ 33,037,910		

## 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) Division Chiefs
- 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) 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
- 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 FY2023.



Paulding County School District  
Fiscal Year Budget

2025

School District	FTE	Rank	FTE %	Local Revenue per FTE		State Revenue per FTE		Federal Revenue per FTE		Total Revenue per FTE		Total %	FTE Rank	Local Revenue per FTE Rank	State Revenue per FTE Rank	Federal Revenue per FTE Rank	Total Revenue per FTE Rank
Paulding County Allocation	31,634	11	1.9%	\$ 4,425	1.4%	\$ 7,164	2.1%	\$ 1,044	1.2%	\$ 12,634	1.7%		11	95	98	157	145
				35.0%		56.7%		8.3%		100.0%							
Savannah-Chatham County	35,160	10	2.1%	\$ 10,088	3.5%	\$ 4,962	1.6%	\$ 1,820	2.2%	\$ 16,871	2.5%		10	10	174	111	31
Muscogee County	29,127	13	1.7%	\$ 4,732	1.4%	\$ 6,392	1.7%	\$ 2,370	2.4%	\$ 13,494	1.6%		13	79	129	81	110
Richmond County	28,604	15	1.7%	\$ 4,148	1.2%	\$ 6,397	1.7%	\$ 2,950	13.6%	\$ 13,495	1.6%		15	105	128	53	109
Houston County	29,904	12	1.8%	\$ 3,960	1.2%	\$ 8,078	2.2%	\$ 841	4.1%	\$ 12,878	1.6%		12	111	58	168	131
Douglas County	26,069	17	1.5%	\$ 4,756	1.2%	\$ 6,298	1.5%	\$ 1,710	7.2%	\$ 12,764	1.4%		17	77	135	118	137
Bartow County	13,484	26	0.8%	\$ 6,163	0.8%	\$ 6,007	0.7%	\$ 1,396	3.0%	\$ 13,566	0.8%		26	40	147	138	104
Carroll County	15,574	22	0.9%	\$ 3,708	0.6%	\$ 7,171	1.0%	\$ 1,865	4.7%	\$ 12,744	0.8%		22	122	96	109	138
Average	25,417	-	1.5%	\$ 5,365	1.4%	\$ 6,472	1.5%	\$ 1,850	7.6%	\$ 13,687	1.5%						
Variance to PCSD				\$ 940		\$ (692)		\$ 806		\$ 1,054							
% Variance to PCSD				21.2%		-9.7%		77.2%		8.3%							
<b>State Totals</b>	<b>1,701,157</b>	<b>-</b>	<b>100.0%</b>	<b>\$ 5,992</b>		<b>\$ 6,353</b>		<b>\$ 1,684</b>		<b>\$ 14,029</b>							
Allocation				42.7%		45.3%		12.0%		100.0%							
Variance to PCSD				\$ 1,567		\$ (811)		\$ 640		\$ 1,396							
% Variance to PCSD				35.4%		-11.3%		61.3%		11.0%							
<b>Others:</b>																	
Cobb County	109,292	2	6.4%	\$ 6,913	20.0%	\$ 5,615	12.6%	\$ 1,400	24.7%	\$ 13,929			2	33	165	137	95
Polk County	7,748	49	0.5%	\$ 2,530	0.5%	\$ 7,388	1.2%	\$ 2,514	3.1%	\$ 12,432			49	170	87	73	157
Haralson County	3,257	95	0.2%	\$ 3,657	0.3%	\$ 9,135	0.6%	\$ 2,342	1.2%	\$ 15,134			95	123	16	84	58
Coweta County	22,811	18	1.3%	\$ 5,851	3.5%	\$ 5,502	2.6%	\$ 940	3.5%	\$ 12,293			18	49	167	160	162
Top 36	34,323			\$ 5,733	5.2%	\$ 6,392	4.5%	\$ 1,704	9.4%	\$ 13,830							

**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	FY25 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>• 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>• 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> </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>• Access Control System</li> <li>• Safety Staff Adjustments</li> <li>• Enhanced District Wide Inventory System</li> <li>• Safety Equipment Refresh</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> </ul>

## FY2025 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	\$ 162,207,000		\$ 23,811,726			\$ 186,018,726
Local Sources	2,226,000	\$ 7,593,981			\$ 6,340,435	16,160,416
State Sources	269,594,878		4,516,817		625,700	274,737,395
Federal Sources		19,967,000			13,309,668	33,276,668
Transfers from Other Funds	-		-	13,785,346	903,768	14,689,114
Total Estimated Revenues	\$ 434,027,878	\$ 27,560,981	\$ 28,328,542	\$ 13,785,346	\$ 21,179,571	\$ 524,882,319

## FY2025 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 FY2025 BUDGET OVERVIEW

**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).



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.

## FY2025 Budget Highlights

**Enrollment Growth and Virtual Instruction.** PCSD is projected to educate 31,935 students in FY2025 (school year 2024-2025), an increase of 344 students or 1.1%.

For the 10 years ending FY2024, the district had an annual growth rate of 1.1%. In the prior decade, FY2014 - FY2024, enrollment increased 3,317 or 11.7%. FY2024 enrollment increased 290 or 0.9% to 31,591.

The district anticipates educating approximately 0.7% or 238 students virtually. Approximately 99.3% or 31,697 are expected to attend face-to-face instruction.

### FY2025 K-12 Enrollment Growth

Fiscal Year	Growth
FY2020	516
FY2021	(491)
FY2022	1,178
FY2023	389
FY2024	290
FY2025 (P)	344

**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 FY2023
- 26<sup>th</sup> in Local Revenue per Student (95<sup>th</sup> out of 180)
  - ✓ Collect \$1,567 less than Statewide Average per Student, a total deficit of \$49 million
- 10<sup>th</sup> in State Revenue per Student (98<sup>th</sup> out of 180)
  - ✓ 5<sup>th</sup> Largest Recipient of Equalization (\$34.0 million in FY25)
- 23<sup>rd</sup> in Total Revenue, including Federal sources, per Student (145<sup>th</sup> out of 180)
  - ✓ Collect \$1,396 less than Statewide Average per Student, a total deficit of \$42 million

Front

## Demographics and Statistics

### Paulding County

- 1.7% State Population
- 1.4% Housing Units
- 2.1% More Persons per Household (Age 5-18)
- 3% Commercial / Industrial Land Use

### PCSD

- 19 Elementary Schools
- 10 Middle Schools
- 5 High Schools
- Alternative Education
- College & Career Academy
- 4,163 Employees
- 2,669 Instructional (84%)

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

- 11<sup>th</sup> in Enrollment
- 95<sup>th</sup> in Local Revenue  
\$49 million deficit, compared to the statewide average
- 98<sup>th</sup> in State Revenue
- 145<sup>th</sup> in Total Revenue  
\*Per Pupil, GaDOE FY2023

### PCSD Funding Sources

- 35% Local (43% Average)
- 57% State (45% Average)
- 8% Federal  
\*GaDOE FY2023

### \$552.8m FY2025 Budget

#### All Funds

- General Fund (79%)
- Special Revenue (9%)
- Capital Projects (9%)
- Debt Service (2%)
- School Nutrition (8%)



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 80% of all District spending and is the main operating fund for the school district. Projected revenues for FY2025 total \$432.0 million, an increase of \$31.5 million or 7.9%.

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 \$34.0 million of Equalization Grant funding in FY2025 (the fifth highest recipient in the State).

	FY2024	FY2025	Change	%
QBE Funding, net	\$ 209.7	\$ 233.6	\$ 23.9	11.4%
Equalization Grant	27.5	34.0	6.5	23.6%
Local Taxes	157.6	162.2	4.6	2.9%
Other Local Revenue	5.6	2.2	(3.4)	-60.6%
<b>Total GF Revenue</b>	<b>\$ 400.5</b>	<b>\$ 432.0</b>	<b>\$ 31.5</b>	<b>7.9%</b>

\*Excludes Grants and Transfers to Other Funds

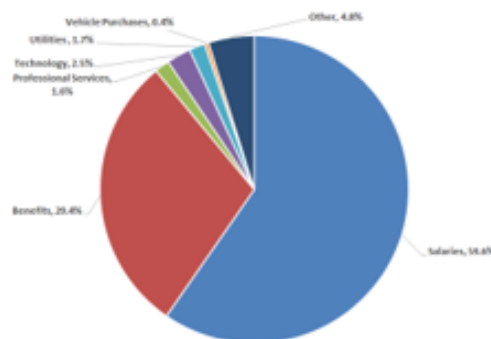
Funding under the state Quality Basic Education (QBE) formula will be increased by 11.4% or \$23.9 million. Local taxes are projected to increase \$4.6 million, with an improving tax digest and a millage rate of 17.675 (2024 rate).

### General Fund Expenditure Highlights: Safety and Instruction

The District will continue to focus on safety and instruction in FY2025, 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 FY2025 total \$432.0 million, an increase of \$33.1 million or 8.3%.

89% of the budget is spent on salaries and benefits. The remaining 11% 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 FY2025 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 \$10.9 million of the FY2025 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 11, 2024

Back



2025



## Financial Section

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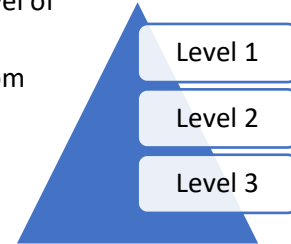


# Paulding County School District Fiscal Year Budget

**2025**

## 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 5-2 on June 11, 2024. This presentation format reports transfers with revenues and expenditures.

Government-wide revenues totaled \$524.9 million. Expenditures totaled \$552.8 million.

Original 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	\$ 162,207,000		\$ 23,811,726			\$ 186,018,726
Local Sources	2,226,000	\$ 7,593,981			\$ 6,340,435	16,160,416
State Sources	269,594,878		4,516,817		625,700	274,737,395
Federal Sources		19,967,000			13,309,668	33,276,668
Transfers from Other Funds	-		-	13,785,346	903,768	14,689,114
Total Estimated Revenues	\$ 434,027,878	\$ 27,560,981	\$ 28,328,542	\$ 13,785,346	\$ 21,179,571	\$ 524,882,319
<u>Estimated Expenditures:</u>						
Instruction	\$ 293,861,064	\$ 14,435,172				\$ 308,296,235
Pupil Services	17,043,552	2,392,929				19,436,481
Improvement of Instructional Services	18,999,097	294,466				19,293,563
Instructional Staff Training	618,328	5,650,879				6,269,207
Educational Media Services	6,612,240	-				6,612,240
Grant/Program Administration		598,211				598,211
General Administration	1,728,583	355,119				2,083,702
School Administration	26,315,709	11,830				26,327,539
Business Services	3,285,687	-				3,285,687
Maintenance	30,588,543	252,800				30,841,343
Transportation	26,071,509	1,085,822				27,157,331
Central Support Services	8,683,823	7,000				8,690,823
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
Total Estimated Expenditures	\$ 434,027,878	\$ 26,397,578	\$ 51,415,895	\$ 13,785,346	\$ 27,128,585	\$ 552,755,283
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	\$ 4,396,416	\$ 106,091,191
* No Proprietary Funds exist						
** Annual budgets are not adopted for Fiduciary Funds						

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

### Total Funds

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 General Fund is where the recurring operating costs of the school are recorded.
  - 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 65.6% 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 at the time of this report.

**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.

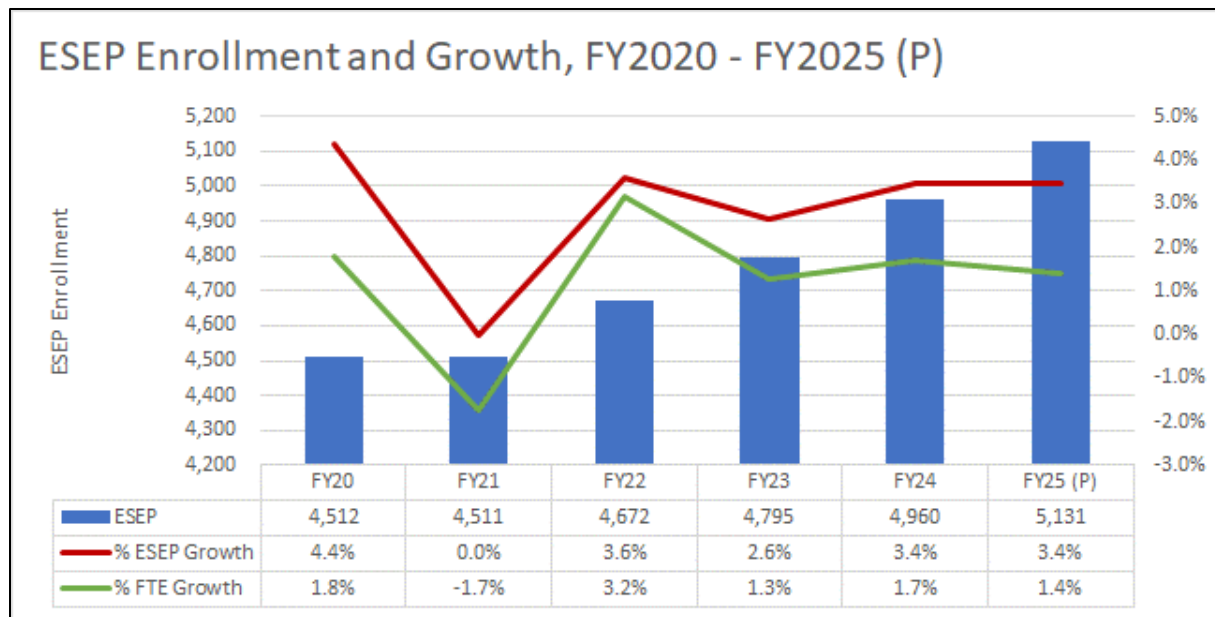
FRL participation is a measurement of student wealth and is directly impacted by the demographic and economic conditions of Paulding County.

The FRL participation percentage increased 11.3% from October 2022 to October 2023, from 42.6% to 53.9%, respectively.

The Statewide participation percentage increased 4.4%, from 59.3% to 63.7%.



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 \$3,019 or 30.5% (including FY2023 local, state and federal sources). From FY2020 to FY2024, ESEP enrollment increased 448 or 9.9%, compared to a large district average increase of 77 or 1.8%. FY2024 ESEP enrollment increased 165 or 3.4% to 4,960. (red line). FY2025 is projected to increase 3.4% from FY2024 as more students have enrolled in face-to-face learning than in prior year.



Approximately 15.6% of PCSD enrollment participated in ESEP, compared to a statewide average of 13.4%, in FY2024.

PCSD's 5-year average growth rate in ESEP participation was 1.9%, 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 0.4%, respectively.

This compares to a 5-year average growth rate in overall District, statewide, and large district enrollment of 0.9%, -0.4%, and -0.7%, respectively.

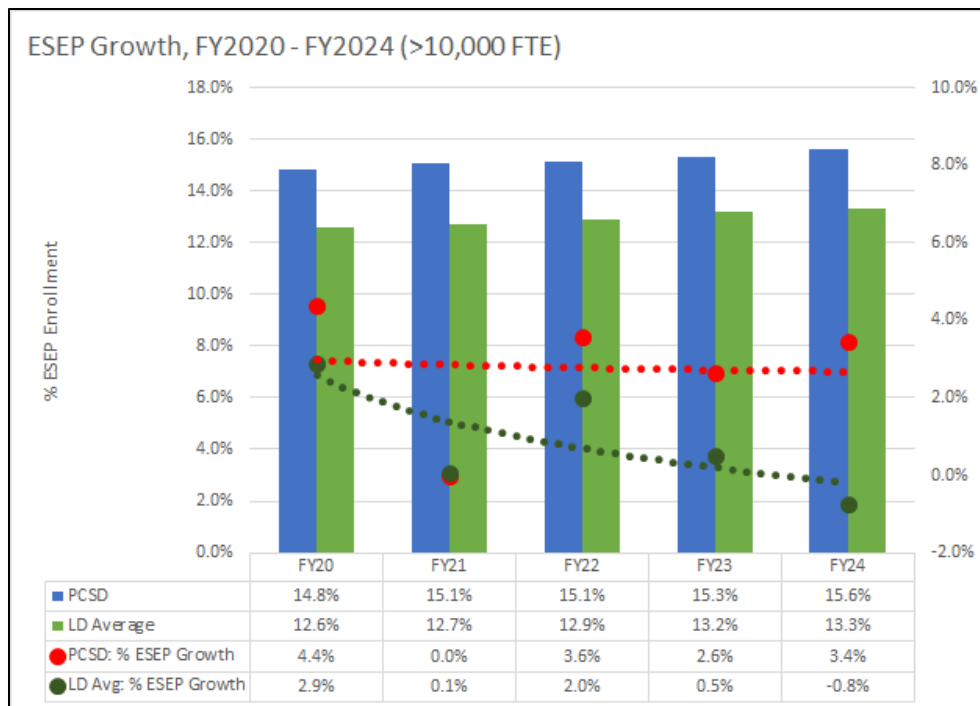
ESEP Growth		FY20	FY21	FY22	FY23	FY24	CAGR
710	Paulding County	4.4%	0.0%	3.6%	2.6%	3.4%	1.9%
721	Richmond County	2.4%	-2.1%	-0.1%	6.7%	3.6%	1.6%
608	Bartow County	2.8%	3.2%	8.1%	7.5%	8.5%	5.4%
638	Coweta County	3.3%	-1.1%	2.3%	10.7%	4.7%	3.2%
628	Cherokee County	3.7%	-3.4%	2.6%	0.4%	3.9%	0.7%
622	Carroll County	-4.5%	-3.6%	2.7%	4.7%	4.9%	1.7%
669	Hall County	8.1%	-0.8%	1.2%	2.0%	1.2%	0.7%
676	Houston County	4.3%	1.1%	2.8%	5.7%	4.5%	2.8%
675	Henry County	3.0%	-5.1%	0.7%	5.3%	1.5%	0.4%
	Statewide	2.9%	-1.6%	0.4%	2.9%	3.0%	0.9%
	LD Avg	2.9%	0.1%	2.0%	0.5%	-0.8%	0.4%

Paulding County School District  
Fiscal Year Budget

2025

Enrollment Growth		FY20	FY21	FY22	FY23	FY24	CAGR
710	Paulding County	1.8%	-1.7%	3.2%	1.3%	1.7%	0.9%
721	Richmond County	-0.9%	-5.1%	-3.1%	0.3%	3.9%	-0.9%
608	Bartow County	-0.1%	-0.6%	-1.9%	1.3%	6.8%	1.1%
638	Coweta County	0.3%	-2.7%	-0.9%	1.9%	2.6%	0.2%
628	Cherokee County	0.8%	-3.3%	0.2%	-0.1%	1.4%	-0.4%
622	Carroll County	-0.5%	-0.1%	-1.6%	4.2%	6.1%	1.7%
669	Hall County	0.3%	-0.8%	-0.7%	0.8%	1.2%	0.1%
676	Houston County	1.5%	-1.8%	-2.0%	1.2%	4.6%	0.4%
675	Henry County	0.9%	-1.4%	0.1%	1.4%	0.5%	0.1%
	Statewide	0.0%	-2.6%	-2.2%	0.4%	2.7%	-0.4%
	LD Avg	0.1%	-0.8%	0.4%	-1.6%	-1.7%	-0.7%

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 FY2024, the District had an annual growth rate of 1.1%. In the prior decade, from FY2014 to FY2024, enrollment increased 3,317 or 11.7%. FY2024 enrollment increased 290 or 0.9% to 31,591. 2025 is projected to grow 344 to 31,935 or 1.1%.



## 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 57% of general fund revenue coming from State sources (compared to a statewide average of 45%) 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.

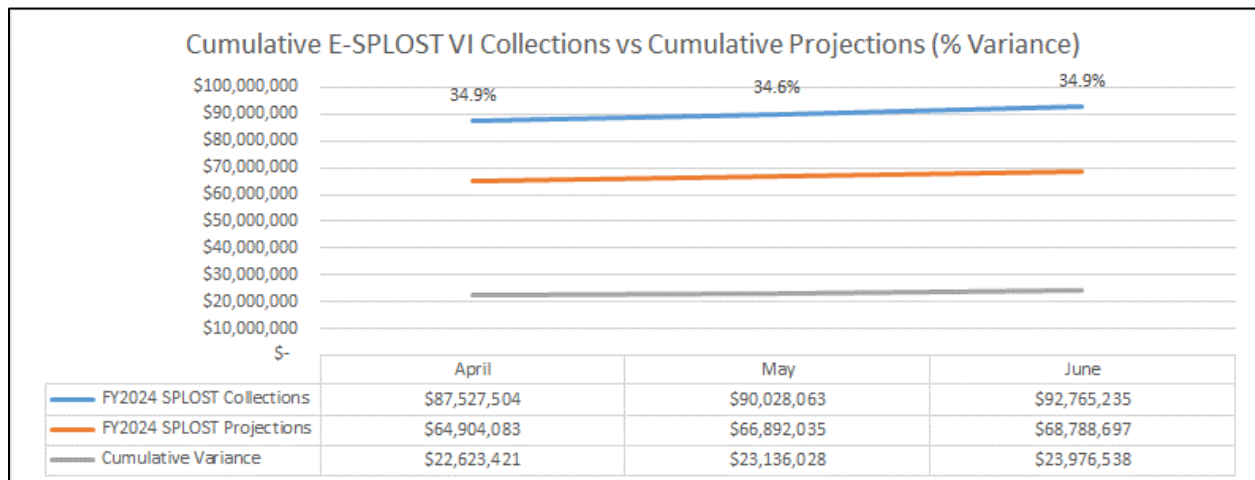
**Millage Rate Changes.** Changes to the millage rate impact both local revenue and the Equalization Grant formula. Generally, reductions in the millage rate will result in the reduction of the grant award.

**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, 2024, the cumulative variance to projections was 34.9%.



## 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. On November 7, 2023, a majority of the qualified voters of Paulding County authorized the imposition of a Special Purpose Local Option Sales Tax (SPLOST) VII. As a part of this tax, it constituted approval of the issuance of general obligation debt of the School District in a principal amount not to exceed \$100,000,000.00 for the purposes of providing funds for (i) the acquisition, construction and equipping of facilities and equipment throughout the School District, including new school facility construction, strategic additions, improvements, renovations, and/or modifications to existing schools, safety & security enhancements, technology, athletic and physical education facilities, and fine arts initiatives (the “Projects”); (ii) paying capitalized interest on the Bonds; and (iii) paying the costs of issuing the Bonds. The School District has not issued any of this general obligation debt as of this report.

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

##### **General Fund**

General Fund salaries and benefit expenditures are anticipated to increase \$31.1 million from current year. This is due to multiple levels of salary raises in the proposed budget as well as an additional 39 in personnel due to enrollment growth of 344 students and opening a new middle school. General Fund revenue is also expected to increase due to changes in assessed property values for 2024 and an increase in QBE funding. QBE funding is expected to increase for the \$2,500 adjustment in the Teacher State Pay Scale as well as a Health Insurance adjustment of \$5.7 million.

##### **Special Revenue Fund**

Special Revenue Fund is expected to see a \$9.4 million decrease due primarily to the ARP (ESSER III) grant ending in FY2024, which in turn decreases expenditures. Most federal grants are funded through a reimbursable basis.

##### **School Nutrition Fund**

School Nutrition Fund expenditures are anticipated to be \$5.6 million greater than the current year. This increase is due to a 4.1% raise in salaries for FY2025 and an increase in food purchase. Food purchases are anticipated to increase due to the current economic conditions of rising food costs and inflation.

##### **Capital Projects Fund**

Capital Projects Fund revenue is expected to decrease \$11.0 million in FY2025. 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 Crossroads Middel School and 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 FY2025.

The proposed expenditure budget is \$30.8 million less than the current year. This is primarily due to the completion of construction of a Crossroads Middle School totaling \$32.8 million in FY2024. Other anticipated changes in expenditures are related to projects spanning multiple fiscal years.

#### **Debt Service Fund**

The increase in revenue in FY2024 was due to earnings from investments in a new bank account opened during the fiscal year. With volatile interest rates, this was not budgeted for FY2025.

#### **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.

Special Revenue Funds reflects a \$0.9 million decrease in current year fund balance due to an increase in contract services for Special Education. The accumulated fund balance in Medicaid reimbursements was used to pay for the necessary services.

School Nutrition Fund is expected to have a decline of \$5.9 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 \$23.1 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.

The Debt Service Fund reflects a \$5.7 million increase in fund balance for FY2024 due to an early transfer of SPLOST VI funds from Capital Projects Fund for the August 2024 principal and interest payments for the 2020 Bond.

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

Paulding County School District  
Fiscal Year Budget

2025

Financial Data

Total Budget All Funds								
	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
	Actual	Actual	Actual	Current Year	Proposed Budget	Forecast	Forecast	Forecast
<b>Revenue:</b>								
Local Taxes	\$ 130,875,794	\$ 143,708,956	\$ 163,355,605	\$ 187,936,810	\$ 186,018,726	\$ 196,158,321	\$ 207,577,642	\$ 217,198,332
Other Local Sources	7,682,193	11,773,721	22,350,224	25,193,288	17,579,942	21,025,338	21,769,913	22,675,591
State Source	197,443,187	217,141,357	233,327,198	252,370,722	274,931,645	277,231,392	287,186,654	297,195,427
Federal	36,752,392	52,398,996	45,681,090	42,965,369	31,662,892	28,094,920	28,103,746	28,308,586
Bond Issuance	30,424,434	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 403,178,000</b>	<b>\$ 425,023,029</b>	<b>\$ 464,714,118</b>	<b>\$ 508,466,189</b>	<b>\$ 510,193,204</b>	<b>\$ 522,509,971</b>	<b>\$ 544,637,954</b>	<b>\$ 565,377,935</b>
<b>Expenditures:</b>								
1000 Instruction	\$ 217,381,618	\$ 237,467,109	\$ 268,113,879	\$ 293,582,446	\$ 308,296,235	\$ 311,187,310	\$ 323,429,398	\$ 338,413,129
2100 Pupil Services	13,563,130	14,971,261	17,406,733	19,969,453	19,436,481	20,708,865	21,368,265	22,349,272
2210 Improvement of Instruction	11,125,664	11,978,533	14,405,386	16,919,000	19,293,563	17,703,675	18,444,418	19,976,855
2213 Instructional Staff Training	3,895,616	5,621,488	9,107,094	8,905,704	6,269,207	3,617,531	3,859,332	3,945,709
2220 Media Services	5,126,395	5,355,148	5,640,618	6,121,807	6,612,240	6,910,430	7,002,660	7,194,891
2230 Federal Grant Administration	327,908	486,881	723,382	783,820	598,211	600,000	625,334	630,533
2300 General Administration	1,872,051	3,001,027	3,330,957	2,854,186	2,083,702	2,042,632	2,132,479	2,145,003
2400 School Administration	19,993,156	20,873,907	21,859,222	24,136,411	26,327,539	25,406,444	27,099,658	27,292,475
2500 Business Services	1,929,133	2,154,113	2,389,184	2,859,082	3,285,687	3,556,464	3,849,660	3,253,355
2600 Maintenance	19,661,739	20,171,277	23,235,976	26,657,033	30,841,343	31,631,808	32,638,574	32,570,103
2700 Transportation	17,271,608	20,077,379	23,485,324	24,215,991	27,157,331	27,496,436	30,496,754	34,062,438
2800 Central Support Services	3,328,129	4,288,999	5,737,560	6,940,349	8,690,823	7,283,370	8,185,090	8,466,946
2900 Other Support Services	233,861	232,561	244,222	248,602	275,993	271,889	279,819	287,750
3100 SNP	13,830,072	17,429,209	18,860,980	20,737,724	26,224,817	21,376,676	22,019,693	22,681,811
3200 Enterprise Operations	826,942	1,201,202	1,336,047	1,257,702	1,257,100	1,250,000	1,303,239	1,314,164
3300 Community Services Operations	-	473	1,630	12,373	-	-	-	-
4000 Acquisition & Construction	15,777,317	12,234,823	24,599,699	68,436,442	37,630,548	37,335,798	34,810,000	32,250,000
5100 Debt Service	8,215,712	9,525,653	13,831,283	13,784,342	13,785,346	14,111,872	14,074,986	8,166,886
<b>Total Expenditures</b>	<b>\$ 354,360,053</b>	<b>\$ 387,071,044</b>	<b>\$ 454,309,176</b>	<b>\$ 538,422,468</b>	<b>\$ 538,066,168</b>	<b>\$ 532,491,199</b>	<b>\$ 551,619,359</b>	<b>\$ 565,001,321</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>\$ 48,817,947</b>	<b>\$ 37,951,985</b>	<b>\$ 10,404,941</b>	<b>\$ (29,956,279)</b>	<b>\$ (27,872,964)</b>	<b>\$ (9,981,228)</b>	<b>\$ (6,981,404)</b>	<b>\$ 376,615</b>
<b>Other Sources (Uses):</b>								
Transfers In	41,238,877	65,221,159	157,978,311	240,146,479	14,689,114	18,528,372	18,491,486	12,583,386
Transfers Out	(41,238,877)	(65,221,159)	(157,978,311)	(240,146,479)	(14,689,114)	(18,528,372)	(18,491,486)	(12,583,386)
<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>\$ 48,817,947</b>	<b>\$ 37,951,985</b>	<b>\$ 10,404,941</b>	<b>\$ (29,956,279)</b>	<b>\$ (27,872,964)</b>	<b>\$ (9,981,228)</b>	<b>\$ (6,981,404)</b>	<b>\$ 376,615</b>
Beginning Fund Balance	79,541,467	128,359,414	166,311,398	176,716,340	146,760,061	118,887,097	108,905,869	101,924,465
<b>Ending Fund Balance</b>	<b>\$ 128,359,414</b>	<b>\$ 166,311,398</b>	<b>\$ 176,716,340</b>	<b>\$ 146,760,061</b>	<b>\$ 118,887,097</b>	<b>\$ 108,905,869</b>	<b>\$ 101,924,465</b>	<b>\$ 102,301,079</b>

Paulding County School District  
Fiscal Year Budget

2025

Total Budget All Funds									
	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	
	Actual	Actual	Actual	Current Year	Proposed Budget	Forecast	Forecast	Forecast	
<b>Summary by State Object:</b>									
100 Salaries	\$ 197,089,556	\$ 218,096,799	\$ 240,033,533	\$ 265,660,553	\$ 275,190,440	\$ 288,394,420	\$ 302,687,574	\$ 317,691,589	
200 Benefits	81,837,569	88,251,632	108,788,466	123,879,148	136,304,827	127,144,490	133,607,742	140,225,599	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 278,927,124</b>	<b>\$ 306,348,431</b>	<b>\$ 348,822,000</b>	<b>\$ 389,539,701</b>	<b>\$ 411,495,267</b>	<b>\$ 415,538,910</b>	<b>\$ 436,295,316</b>	<b>\$ 457,917,188</b>	
Other Expenditures:									
300 Purchased Profess & Tech Services	\$ 9,579,508	\$ 9,885,380	\$ 11,705,461	\$ 11,295,876	\$ 8,088,897	\$ 8,839,646	\$ 8,902,310	\$ 8,825,740	
321 Contracted Service - Teachers	67,475	22,919	60,245	73,091	57,500	61,237	63,036	64,836	
332 Drug Testing and Fingerprinting	16,684	31,076	46,222	111,859	102,392	103,300	103,300	103,300	
334 Bus Driver Physicals	20,850	21,725	26,215	18,630	24,000	24,000	24,000	24,000	
340 Professional Legal Services	171,419	159,924	276,744	285,585	250,000	250,000	250,000	250,000	
361 Per Diem and Fees	4,000	-	5,175	4,848	10,000	6,000	6,000	6,000	
410 Water, Sewer and Cleaning Services	1,281,906	1,566,841	1,813,697	1,705,787	2,142,199	1,841,821	1,850,576	1,859,593	
430 R&M Services	2,408,414	2,046,680	2,467,147	2,552,959	2,235,427	2,502,424	2,506,966	2,511,645	
441 Rental of Land or Buildings	-	-	200	1,112	-	-	-	-	
442 Rental of Equipment and Vehicles	3,835	6,412	8,960	10,903	10,337	10,000	10,000	10,000	
444 Other Rentals	4,770	2,322	1,970	-	-	2,000	2,000	2,000	
490 Other Purchased Property Services	35,183	27,472	42,340	45,486	50,500	45,000	45,000	45,000	
520 Insurance (non-Employee Benefits)	837,719	940,915	1,031,960	1,377,820	1,515,864	1,436,593	1,437,691	1,438,822	
530 Communication	883,765	740,965	720,305	727,512	682,211	727,110	727,963	728,639	
532 Commun - Web-Based Subt and Licens	2,184,285	2,545,905	3,712,884	4,050,301	3,816,245	3,316,444	3,329,700	3,300,000	
534 SBITA greater than 12 months	-	-	-	344,308	220,945	200,000	200,000	200,000	
535 SBITA Initial Implementation	-	-	-	65,724	38,817	30,000	30,000	30,000	
563 Tuition to Private Sources	291,451	-	47,359	51,067	61,579	55,000	55,000	55,000	
569 Other Tuition	-	24,160	-	-	-	-	-	-	
580 Travel - Employees	93,570	277,241	452,745	500,873	501,799	454,736	575,767	613,294	
591 SFS Commodity Hauling	58,297	66,083	133,642	147,651	188,462	152,081	156,643	161,342	
595 Other Purchased Services	522,236	902,031	1,593,658	1,884,072	2,587,120	1,701,500	1,701,500	1,701,500	
610 Supplies	6,503,168	8,615,089	10,636,334	11,137,289	12,245,884	10,399,726	10,525,148	10,429,153	
611 Supplies - Technology Related	353,344	275,024	396,374	329,107	338,420	353,032	375,127	397,011	
612 Computer Software	885,976	628,063	552,765	93,802	226,000	97,708	99,139	100,613	
615 Expendable Equipment	1,441,174	1,301,509	2,065,920	3,306,048	5,492,541	2,760,301	2,710,141	2,715,545	
616 Expendable Computer Equipment	7,449,624	6,195,400	6,071,677	6,308,687	7,497,926	6,037,224	6,043,734	6,043,950	
620 Energy	5,601,738	6,951,562	7,083,228	7,597,439	8,927,256	7,668,487	7,676,992	7,685,751	
630 Purchased Food	3,821,695	5,948,228	6,498,249	6,982,799	8,382,666	7,192,283	7,408,051	7,630,293	
635 Food Acquisitions	1,170,822	1,191,885	1,193,346	1,212,614	1,227,828	1,248,992	1,286,462	1,325,056	
640 Digital/Electronic Textbooks	156,486	228,226	231,000	1,747,004	-	1,000,000	1,000,000	1,000,000	
641 Textbooks - Printed	1,064,807	1,599,162	801,004	580,218	1,503,842	500,000	500,000	500,000	
642 Books (Non-Textbooks) & Periodicals	1,480,972	1,553,742	1,586,777	1,179,101	672,495	434,969	435,000	435,000	
710 Land Acquisition and Development	-	-	-	284,671	-	-	-	-	
715 Land Improvements	31,207	-	12,095	1,738,972	-	-	-	-	
720 Building Acq, Construction, and Impr	12,565,044	10,583,113	20,053,966	60,999,359	33,514,144	33,115,635	30,646,472	28,084,851	
730 Purch of Equip - (Not Buses or Comp)	1,500,895	503,405	2,720,151	2,778,682	2,310,200	2,858,176	2,863,717	2,874,629	
732 Purchase or Lease- Buses	2,584,769	3,074,690	4,137,977	87,507	4,222,978	4,000,000	4,000,000	4,000,000	
734 Purchase or Lease-Technology Related	-	-	-	104,233	-	-	-	-	
810 Dues and Fees	377,898	573,043	637,999	846,956	823,892	841,867	845,463	840,798	
811 Regional or County Library Dues	19,469	20,930	20,922	21,092	24,999	21,000	21,000	21,000	
812 RESA Fees	167,728	164,813	171,210	173,349	180,283	181,570	180,000	180,000	
830 Interest	3,546,406	4,633,347	3,077,977	2,835,036	2,326,040	1,762,566	1,325,680	1,022,580	
831 Redemption of Principal	4,665,000	4,885,000	10,745,000	10,940,000	11,450,000	12,340,000	12,740,000	7,135,000	
833 Bond Issuance	414,619	-	-	-	-	-	-	-	
880 Federal Indirect Cost Charges	1,066,445	2,471,751	2,639,261	2,226,128	1,260,280	1,272,735	1,305,962	1,332,191	
890 Other Expenditures	98,278	56,577	7,017	117,210	1,358,934	1,107,124	1,358,501	1,400,000	
<b>Total State Objects</b>	<b>\$ 354,360,053</b>	<b>\$ 387,071,044</b>	<b>\$ 454,309,176</b>	<b>\$ 538,422,468</b>	<b>\$ 538,066,168</b>	<b>\$ 532,491,199</b>	<b>\$ 551,619,359</b>	<b>\$ 565,001,321</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 79% 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.

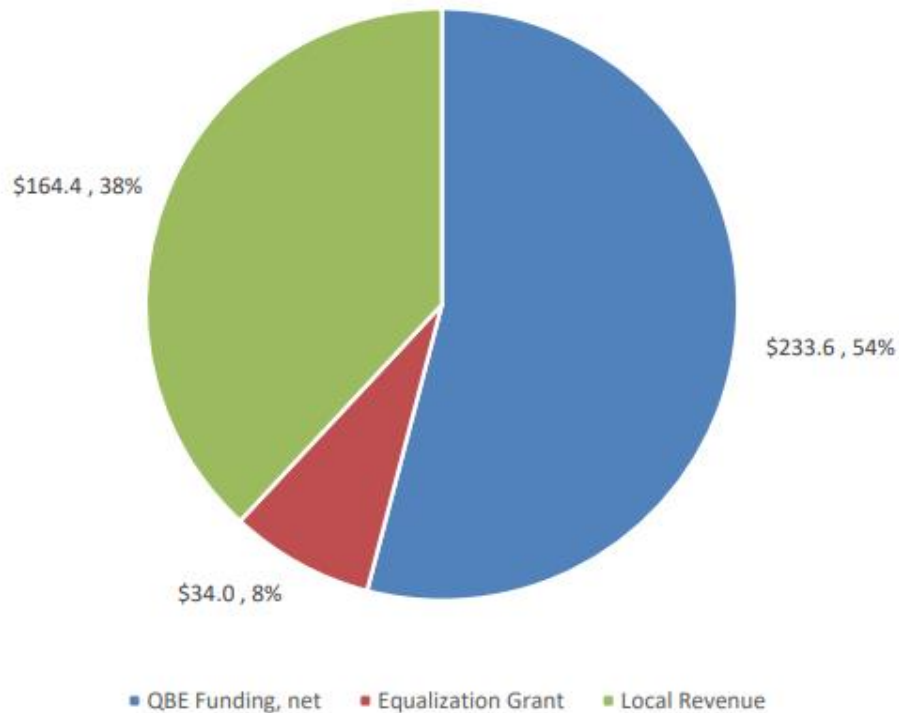
QBE accounts for 54% of the FY2025 General Fund Revenue Budget.

	FY2024	FY2025	Change	%
QBE Funding, net	\$ 209.7	\$ 233.6	\$ 23.9	11.4%
Equalization Grant	27.5	34.0	6.5	23.6%
Local Taxes	157.6	162.2	4.6	2.9%
Other Local Revenue	5.6	2.2	(3.4)	-60.6%
<b>Total GF Revenue</b>	<b>\$ 400.5</b>	<b>\$ 432.0</b>	<b>\$ 31.5</b>	<b>7.9%</b>

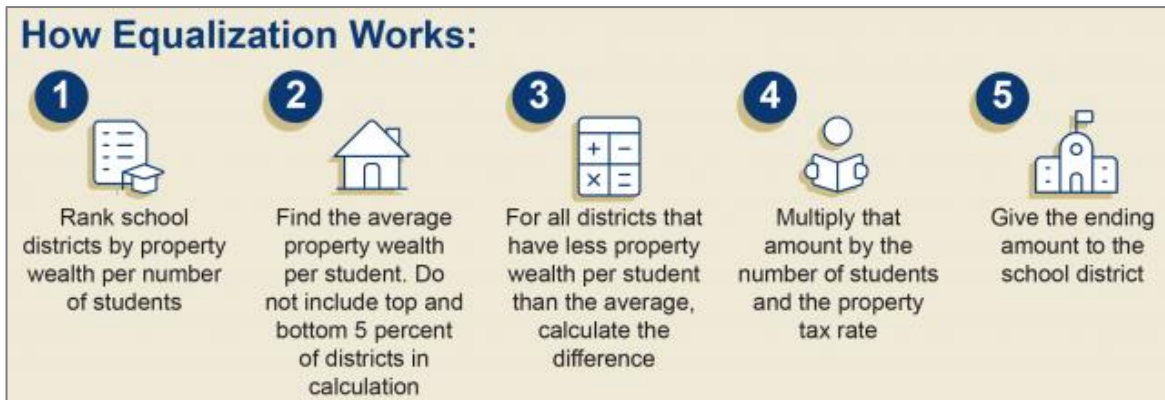
*\*Excludes Grants and Transfers to Other Funds*



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 8% of the FY2025 General Fund Revenue Budget.



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.

	FY2024	FY2025	Change	%
Ad Valorem	\$ 140.8	\$ 146.0	\$ 5.2	3.7%
Title Ad Valorem	\$ 12.3	\$ 12.5	\$ 0.2	1.7%
Other Sales Taxes	\$ 4.5	\$ 3.7	\$ (0.8)	-17.3%
Other Taxes	\$ -	\$ -	\$ -	0.0%
<b>Total</b>	<b>\$ 157.6</b>	<b>\$ 162.2</b>	<b>\$ 4.6</b>	<b>2.9%</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 38% of the FY2025 General Fund Revenue Budget. Property Taxes (Ad Valorem) accounts for 90% 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<sup>1</sup>:

- \$257.7 million in Salaries or 60%
- \$126.8 million in Benefit costs or 29%
- \$6.8 million in Purchased Services or 2%

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

## 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

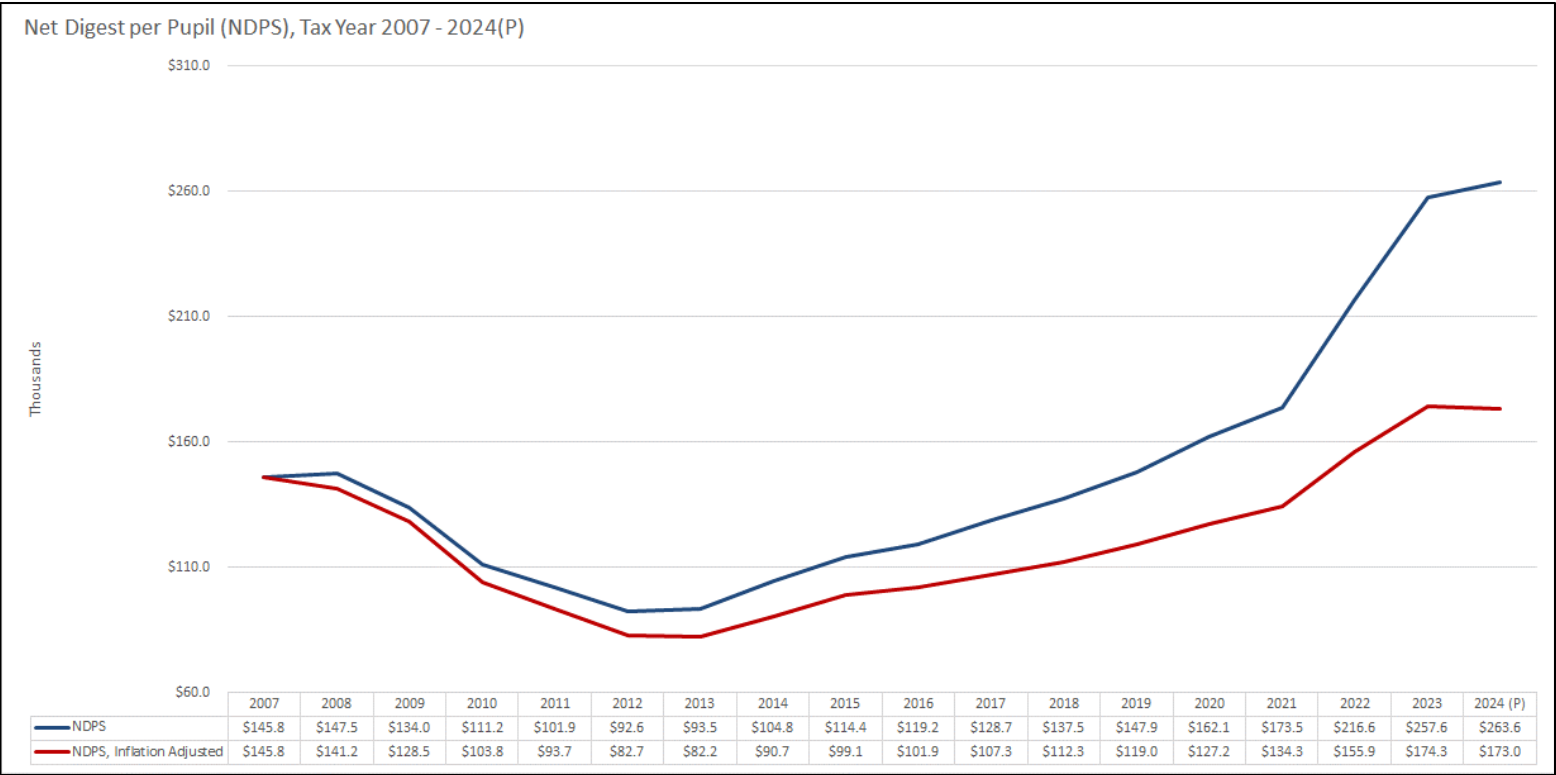
- Increases in enrollment place higher demands on staff, resulting in the need for more teaching, administrative and support positions
- The cost of human capital will continue to rise
- Salaries, Benefits and Purchased Services will continue to consume the majority of resources

### 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 2023, Paulding County's NDPS was \$258.0 thousand, which was \$75,000 or 23% lower than the average for districts with over 10,000 students (large districts). With a projected enrollment of 31,935 K-12 students and compared to other large districts, this results in a tax digest deficit of \$3.1 billion or \$46.1 million in tax levy (with an 17.675 millage rate).

For FY2025 (tax year 2024), the inflation adjusted NDPS is projected to be \$173.0 thousand, which is \$27.2 thousand or 18.7% greater than the pre-recession high of \$145.8 thousand.

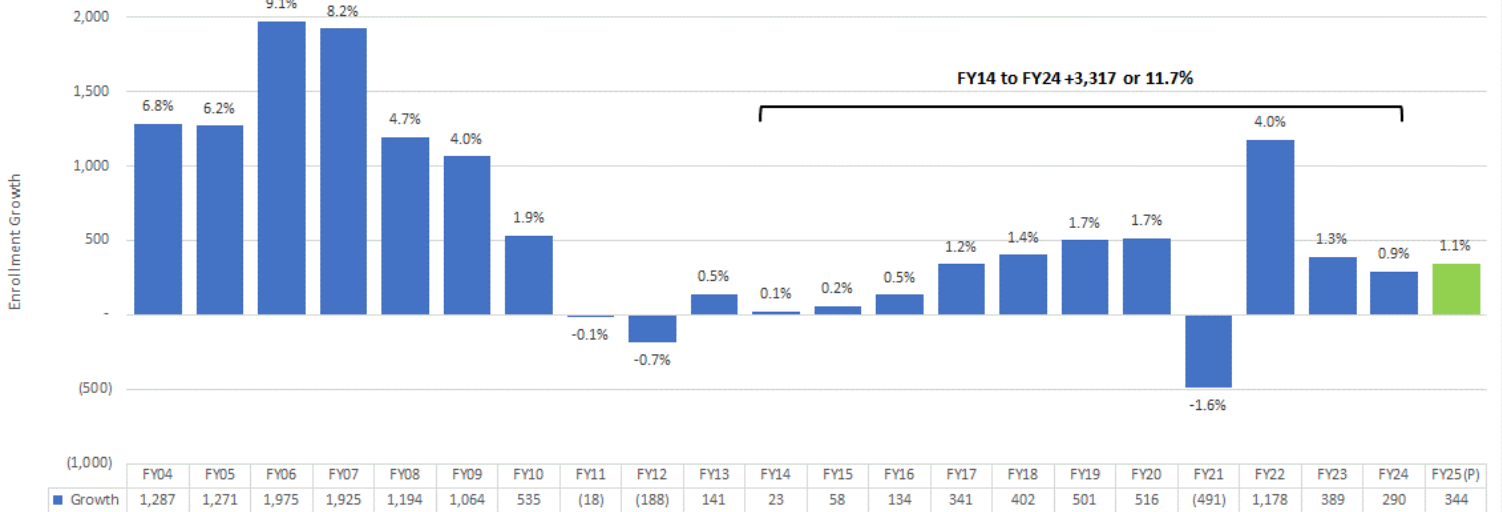


Large number of school-age children per household. Tax digest issues are exacerbated by the high number of school-age children per household in Paulding County, as there is not a correlating increase in funding. Local funding is based on property tax values and not the number of school-age children living in the home.

**Enrollment Factors**

Enrollment Growth. For the 10 years ending FY2024, the District had an annual growth rate of 1.1%. FY2014 to FY2024 enrollment increased 3,317 or 11.7% even with an anomaly in FY2021 because of the COVID-19 pandemic. 2022 enrollment grew 4.0%, the largest growth rate in a decade. 2025 is projected to grow 344 or 1.1% with both digital learning and face-to-face instruction.

K-12 Enrollment Historical Growth, FY2004 - FY2025(P)



## Funding Factors

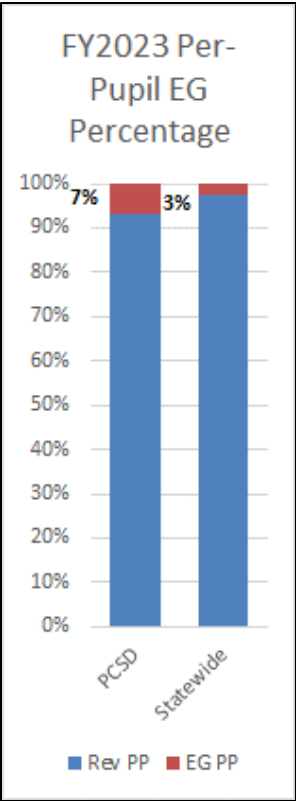
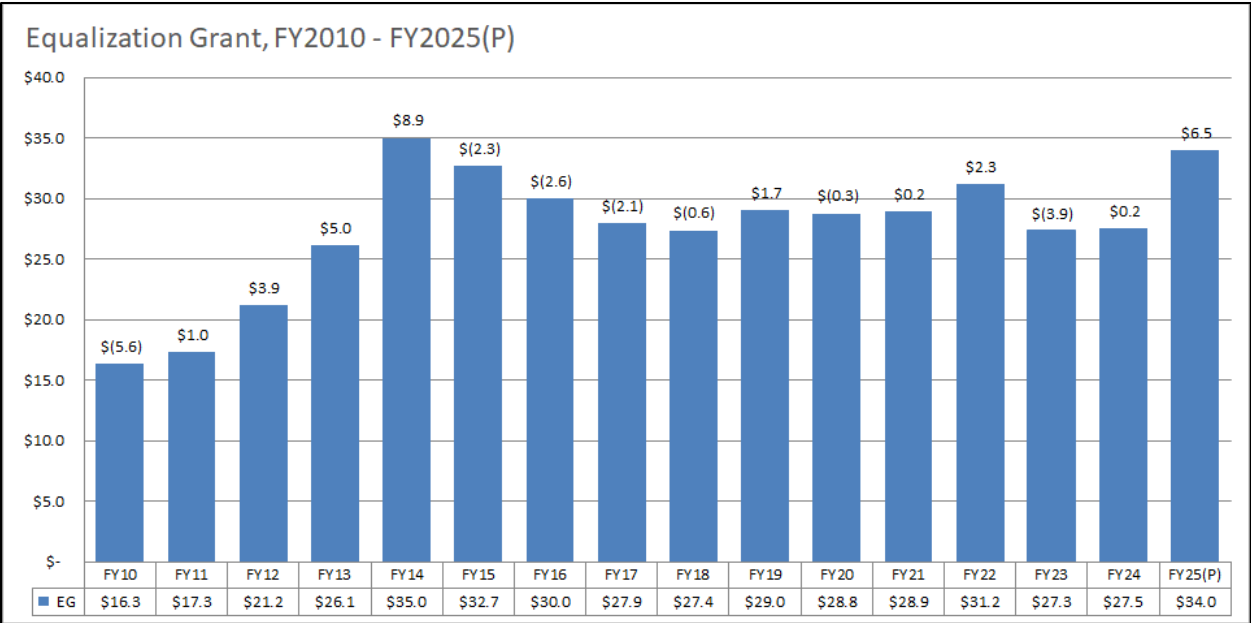
**Low Wealth.** Despite favorable employment, income and free-and-reduced lunch statistics, PCSD is considered a low wealth school system due to a limited commercial and industrial tax base and the large number of school-age children per household. With approximately 57% of revenue coming from State sources (compared to a statewide average of 45%) 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 FY2025, the State Budget funded a \$2,500 adjustment in the State Pay Scale for Teachers. A 11.4% increase in State Health Insurance monthly premium was instated for FY2025. This resulted in a significant increase in QBE funding. Unfortunately, QBE does not fund all aspects of compensation including allotment quantity and total compensation.

	FY2024	FY2025	Change	%
FTE	31,591	31,935	344	1.1%
QBE Earnings	\$ 200,808,945	\$ 215,832,022	15,023,077	7.5%
Health Insurance	\$ 37,104,720	\$ 42,852,480	5,747,760	15.5%
Principal/Staff Development	\$ 12,105	\$ 12,823	718	5.9%
Total QBE Earnings	\$ 237,925,770	\$ 258,697,325	20,771,555	8.7%
Less: LFS	\$ (30,926,943)	\$ (35,151,274)	(4,224,331)	13.7%
State Funds	\$ 206,998,827	\$ 223,546,051	16,547,224	8.0%
Less: Austerity	\$ -	\$ -	-	0.0%
Austerity Percentage	0.0%	0.0%		
Plus:				
Equalization	\$ 27,501,695	\$ 33,985,040	6,483,345	23.6%
Nursing	\$ 723,397	\$ 754,319	30,922	4.3%
Transportation	\$ 1,682,112	\$ 7,699,286	6,017,174	357.7%
Total	\$ 236,906,031	\$ 265,984,696	29,078,665	12.3%

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

PCSD will receive \$34.0 million in Equalization Grant funding in FY2025 (the fifth highest award statewide). Based on FY2023 comparative data, the most recent information available, PCSD continues to be heavily dependent on the Equalization Grant, which accounted for 7% of per-pupil revenue, compared to a statewide percentage of only 3%.



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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 \$4.9 million or 3.4% in FY2025. This compares to FY2023 and FY2024 increases of 19.6% and 19.5%, respectively. The slowdown in growth is due to the stabilizing of property values.

**Paulding County Board of Education**  
**CURRENT 2024 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 11, 2024 at 8:30 AM 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	2019	2020	2021	2022	2023	2024
Real & Personal Ad Valorem	\$ 5,197,039,026	\$ 5,676,816,294	\$ 6,308,413,844	\$ 8,016,129,739	\$ 9,699,155,792	\$ 10,195,022,788
Motor Vehicle Ad Valorem	69,422,580	31,621,130	50,251,310	47,147,590	45,834,700	43,543,380
Mobile Home Ad Valorem	1,644,067	1,632,921	1,534,173	1,591,706	1,729,204	2,185,042
Timber Ad Valorem (100%)	208,158	5,360	225,181	574,328	824,622	165,874
Heavy Duty Equipment	49,891	163,857	86,134	144,573	177,148	217,817
<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>10,241,134,901</b>
Less M&O Exemptions	(797,100,194)	(891,271,119)	(995,663,606)	(1,286,131,802)	(1,608,831,149)	(1,822,910,964)
<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>8,418,223,937</b>
Gross M&O Millage Rate	18.750%	18.750%	18.750%	17.750%	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>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>\$ 148,792,108</b>
Net Taxes \$ Increase	\$ 6,734,273	\$ 6,519,467	\$ 10,235,224	\$ 19,744,464	\$ 23,519,540	\$ 4,937,222
Net Taxes % Increase	8.7%	7.8%	11.3%	19.6%	19.5%	3.4%

Note: M&O is Maintenance and Operations. 2024 Net Taxes Levied reflects 17.675, pending Paulding County Board of Education adoption of 2024 Millage Rate.

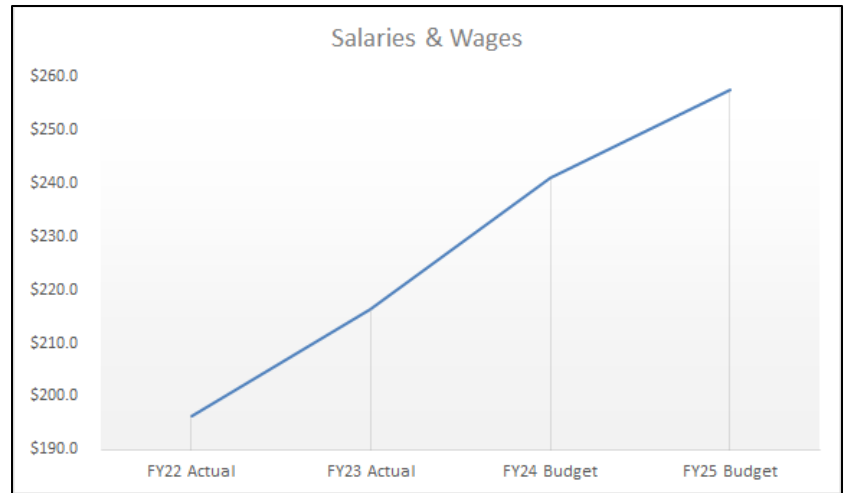
## Operating Factors

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:

- \$257.7m, 6.9% Increase<sup>1</sup>  
- Includes -
- Step Increases
- Average increase for most classroom teachers of approximately \$2,500
- 4.1% Salary Increase for classified staff
- Allotment Changes

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

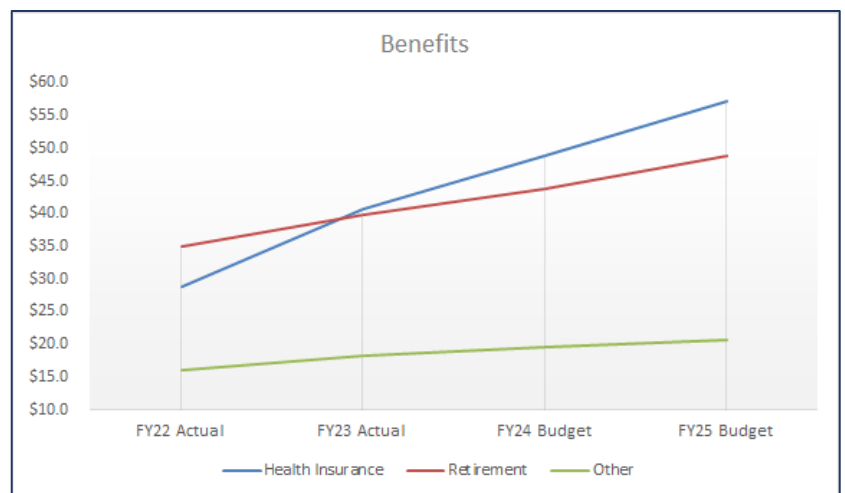


### Benefits Highlights:

- \$126.8m, 12.9% Increase<sup>1</sup>  
- Includes -
- \$49.0m TRS, 11.6% Increase<sup>1</sup>
- \$57.2m Healthcare, 16.9% Increase<sup>1</sup>
- \$20.7m Other<sup>2</sup>, 5.9% 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 FY2025 budget includes a \$432.0 million General Fund budget, excluding grants and transfers to other funds. This represents an increase of \$31.5 million or 7.9% from the original FY2024 Budget.

Material changes in revenue include the following:

- QBE increase due to the State Budget funded \$2,500 adjustment in the State Pay Scale for Teachers.
- QBE Health Insurance adjustment of \$5.7 million for a 11.4% increase in premiums.
- Changes in assessed property values (reassessment) will increase 2024 property taxes by an average 3.2%

#### Changes in Expenditures

The FY2025 budget includes a \$432.0 million General Fund budget, excluding grants and transfers to other funds. This represents an increase of \$33.1 million or 8.3% from the original FY2024 Budget.

Material changes in expenditures include the following:

- Salaries and Benefits increased \$31.1 million or 8.8%. This increase was due to:
  - Changes related to enrollment growth, opening a new middle school, and participation in Exceptional Students Educational Programs (ESEP), which resulted in an addition of 53 allotments
  - \$2.9 million or 1.3% average increase related to Step Increases
  - Average salary increases for most classroom teachers of approximately \$2,500
  - 4.1% Salary Increase for classified staff
  - \$8.3 million increase in State Health Insurance from 11.4% increase in premiums
- Other expenditures (non-salaries and benefits related) increased \$1.9 million or 4.3%.

*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 FY2023 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								
	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Current Year	FY2025 Proposed Budget	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast
<b>Revenue:</b>								
Local Taxes	\$ 105,083,874	\$ 115,817,886	\$ 133,486,801	\$ 156,959,337	\$ 162,207,000	\$ 166,160,507	\$ 175,366,060	\$ 183,904,831
Other Local Sources	1,570,087	3,219,334	5,255,092	7,433,419	2,226,000	2,598,559	2,651,150	2,703,742
State Source	196,598,764	215,077,070	226,536,606	247,183,635	269,594,878	272,427,829	283,173,611	295,369,776
<b>Total Revenue</b>	<b>\$ 303,252,725</b>	<b>\$ 334,114,290</b>	<b>\$ 365,278,499</b>	<b>\$ 411,576,390</b>	<b>\$ 434,027,878</b>	<b>\$ 441,186,895</b>	<b>\$ 461,190,822</b>	<b>\$ 481,978,349</b>
Less: Grants (see below)	2,031,805	1,312,574	2,842,889	2,516,594	2,055,090	1,667,964	1,678,393	1,688,822
	<b>\$ 301,220,920</b>	<b>\$ 332,801,716</b>	<b>\$ 362,435,610</b>	<b>\$ 409,059,797</b>	<b>\$ 431,972,788</b>	<b>\$ 439,518,931</b>	<b>\$ 459,512,429</b>	<b>\$ 480,289,527</b>
<b>Expenditures:</b>								
1000 Instruction	\$ 198,941,592	\$ 216,067,366	\$ 244,743,523	\$ 273,311,207	\$ 293,861,064	\$ 297,509,786	\$ 309,218,064	\$ 323,926,343
2100 Pupil Services	11,937,863	11,835,529	14,162,205	16,226,258	17,043,552	18,521,714	19,081,924	20,042,135
2210 Improvement of Instruction	10,819,574	11,366,806	13,920,144	16,306,544	18,999,097	17,672,068	18,401,947	19,931,825
2213 Instructional Staff Training	487,334	584,023	670,377	744,696	618,328	747,750	750,016	757,282
2220 Media Services	5,055,573	5,279,742	5,632,418	6,088,715	6,612,240	6,910,430	7,002,660	7,194,891
2300 General Administration	1,429,905	1,336,019	1,551,876	1,556,046	1,728,583	1,765,701	1,817,439	1,826,878
2400 School Administration	19,700,541	20,177,914	21,522,631	23,874,716	26,315,709	25,396,444	27,089,157	27,281,871
2500 Business Services	1,911,254	2,117,072	2,388,973	2,852,658	3,285,687	3,556,464	3,849,660	3,253,355
2600 Maintenance	19,267,496	19,886,238	23,229,839	26,559,430	30,588,543	31,629,008	32,632,424	32,563,953
2700 Transportation	15,433,331	18,819,884	22,426,370	23,086,859	26,071,509	26,330,590	29,284,923	32,841,171
2800 Central Support Services	3,293,879	4,206,751	5,720,289	6,842,961	8,683,823	7,274,370	8,175,793	8,457,589
2900 Other Support Services	185,861	184,561	191,722	196,102	219,743	219,389	227,319	235,250
3100 SNP	122,153	118,705	151,113	132,391	-	153,183	159,495	165,807
3300 Community Services Operations	-	473	1,630	12,373	-	-	-	-
4000 Acquisition & Construction	-	-	-	13,695	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 288,586,356</b>	<b>\$ 311,981,086</b>	<b>\$ 356,313,109</b>	<b>\$ 397,804,651</b>	<b>\$ 434,027,878</b>	<b>\$ 437,686,895</b>	<b>\$ 457,690,822</b>	<b>\$ 478,478,349</b>
Less: Grants (see below)	2,040,600	1,312,574	2,840,525	2,469,754	2,055,090	1,667,964	1,678,393	1,688,822
	<b>\$ 286,545,756</b>	<b>\$ 310,668,512</b>	<b>\$ 353,472,584</b>	<b>\$ 395,334,897</b>	<b>\$ 431,972,788</b>	<b>\$ 436,018,931</b>	<b>\$ 456,012,429</b>	<b>\$ 476,789,527</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>\$ 14,666,369</b>	<b>\$ 22,133,204</b>	<b>\$ 8,965,390</b>	<b>\$ 13,771,739</b>	<b>\$ -</b>	<b>\$ 3,500,000</b>	<b>\$ 3,500,000</b>	<b>\$ 3,500,000</b>
<b>Other Sources (Uses):</b>								
Transfers In	25,000,000	100	80,000,193	95,049,991	-	-	-	-
Transfers Out	(26,682,800)	(28,360,334)	(98,453,384)	(98,629,464)	-	(3,500,000)	(3,500,000)	(3,500,000)
<b>Total Other Sources (Uses)</b>	<b>(1,682,800)</b>	<b>(28,360,234)</b>	<b>(18,453,191)</b>	<b>(3,579,474)</b>	<b>-</b>	<b>(3,500,000)</b>	<b>(3,500,000)</b>	<b>(3,500,000)</b>
<b>Change in Fund Balance</b>	<b>\$ 12,983,569</b>	<b>\$ (6,227,030)</b>	<b>\$ (9,487,801)</b>	<b>\$ 10,192,266</b>	<b>\$ -</b>	<b>\$ 0.00</b>	<b>\$ 0</b>	<b>\$ 0</b>
Beginning Fund Balance	51,317,864	64,301,433	58,074,403	48,586,602	58,778,868	58,778,868	58,778,868	58,778,868
<b>Ending Fund Balance</b>	<b>\$ 64,301,433</b>	<b>\$ 58,074,403</b>	<b>\$ 48,586,602</b>	<b>\$ 58,778,868</b>	<b>\$ 58,778,868</b>	<b>\$ 58,778,868</b>	<b>\$ 58,778,868</b>	<b>\$ 58,778,868</b>

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General Fund								
	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Current Year	FY2025 Proposed Budget	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast
<b>Summary by State Object:</b>								
100 Salaries	\$ 182,357,036	\$ 197,110,037	\$ 217,172,796	\$ 244,680,620	\$ 258,609,672	\$ 274,126,252	\$ 287,832,565	\$ 302,224,193
200 Benefits	76,597,278	80,232,051	99,017,067	114,367,379	127,173,299	120,615,551	126,646,329	132,978,645
<b>Total Salaries &amp; Benefits</b>	<b>\$ 258,954,314</b>	<b>\$ 277,342,088</b>	<b>\$ 316,189,862</b>	<b>\$ 359,047,999</b>	<b>\$ 385,782,971</b>	<b>\$ 394,741,803</b>	<b>\$ 414,478,893</b>	<b>\$ 435,202,838</b>
Other Expenditures:								
300 Purchased Profess & Tech Services	\$ 6,583,240	\$ 5,645,092	\$ 6,350,762	\$ 5,499,039	\$ 6,433,319	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000
321 Contracted Service - Teachers	1,015	1,514	1,243	770	7,500	2,000	2,000	2,000
332 Drug Testing and Fingerprinting	16,684	31,076	46,222	111,396	99,092	100,000	100,000	100,000
334 Bus Driver Physicals	20,850	21,725	26,215	18,630	24,000	24,000	24,000	24,000
340 Professional Legal Services	158,219	159,924	261,744	285,585	250,000	250,000	250,000	250,000
361 Per Diem and Fees	4,000	-	5,175	4,848	10,000	6,000	6,000	6,000
410 Water, Sewer and Cleaning Services	1,054,016	1,334,205	1,531,627	1,422,465	1,821,758	1,550,000	1,550,000	1,550,000
430 R&M Services	2,350,330	1,938,544	2,319,391	2,402,909	2,076,788	2,350,000	2,350,000	2,350,000
442 Rental of Equipment and Vehicles	3,835	6,412	8,960	10,454	10,337	10,000	10,000	10,000
444 Other Rentals	4,770	2,322	1,970	-	-	2,000	2,000	2,000
490 Other Purchased Property Services	35,183	27,472	42,340	45,486	50,500	45,000	45,000	45,000
520 Insurance (non-Employee Benefits)	808,271	900,784	1,000,238	1,342,293	1,478,008	1,400,000	1,400,000	1,400,000
530 Communication	853,254	706,895	685,365	699,782	650,709	700,000	700,000	700,000
532 Commun - Web-Based Subt and Licen	1,015,200	1,887,583	2,267,006	2,702,315	2,782,375	2,800,000	2,800,000	2,800,000
534 SBITA greater than 12 months	-	-	-	344,308	220,945	200,000	200,000	200,000
535 SBITA Initial Implementation	-	-	-	65,724	38,817	30,000	30,000	30,000
563 Tuition to Private Sources	291,451	-	47,359	51,067	61,579	55,000	55,000	55,000
569 Other Tuition	-	24,160	-	-	-	-	-	-
580 Travel - Employees	50,778	193,464	294,774	280,592	304,252	290,000	290,000	290,000
595 Other Purchased Services	518,557	838,567	1,428,281	1,540,999	1,798,128	1,500,000	1,500,000	1,500,000
610 Supplies	2,450,698	2,227,709	2,686,023	2,818,750	4,406,378	3,000,000	3,000,000	3,000,000
611 Supplies - Technology Related	217,356	197,658	298,995	219,736	316,732	316,344	338,427	360,511
612 Computer Software	839,536	579,581	502,441	47,483	164,700	50,000	50,000	50,000
615 Expendable Equipment	766,268	937,585	1,437,599	1,387,033	2,054,043	1,400,000	1,400,000	1,400,000
616 Expendable Computer Equipment	2,097,466	4,926,324	5,869,392	5,385,019	6,884,150	5,500,000	5,500,000	5,500,000
620 Energy	5,153,395	6,517,152	5,768,976	6,237,388	7,525,066	6,300,000	6,300,000	6,300,000
640 Digital/Electronic Textbooks	156,486	96,226	231,000	1,747,004	-	1,000,000	1,000,000	1,000,000
641 Textbooks - Printed	1,064,807	1,177,449	800,239	490,993	1,491,333	500,000	500,000	500,000
642 Books (Non-Textbooks) & Periodicals	299,794	397,594	317,742	326,686	433,389	350,000	350,000	350,000
715 Land Improvements	31,207	-	-	173,740	-	-	-	-
720 Building Acq, Construction, and Impr	-	-	-	479,059	-	-	-	-
730 Purch of Equip - (Not Buses or Comp)	303,635	184,788	1,130,670	1,726,664	694,400	1,505,053	1,500,000	1,500,000
732 Purchase or Lease- Buses	2,044,319	3,074,690	4,137,977	87,507	4,222,978	4,000,000	4,000,000	4,000,000
734 Purchase or Lease-Technology Related	-	-	-	84,500	-	-	-	-
810 Dues and Fees	250,227	414,452	425,873	523,780	469,416	500,000	500,000	500,000
811 Regional or County Library Dues	19,469	20,930	20,922	21,092	24,999	21,000	21,000	21,000
812 RESA Fees	167,728	164,813	171,210	173,349	180,283	181,570	180,000	180,000
890 Other Expenditures	(0)	2,307	5,517	(1,792)	1,258,934	1,007,124	1,258,501	1,300,000
<b>Total State Objects</b>	<b>\$ 288,586,356</b>	<b>\$ 311,981,086</b>	<b>\$ 356,313,109</b>	<b>\$ 397,804,651</b>	<b>\$ 434,027,878</b>	<b>\$ 437,686,895</b>	<b>\$ 457,690,822</b>	<b>\$ 478,478,349</b>

Paulding County School District  
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General Fund

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Current Year	FY2025 Proposed Budget	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast
<b>Summary by State Grant Programs:</b>								
<b>Revenue</b>								
1435 CS4GA Computer Science Capacity Grant	\$ -	\$ 4,050	\$ 2,995	\$ -	\$ -	\$ -	\$ -	\$ -
1565 Hygiene Products in Georgia Schools	5,807	20,970	18,629	26,983	27,366	28,000	28,000	28,000
1611 Georgia Outdoor Learning Demonstration Grant	-	-	4,300	5,324	5,500	5,500	5,500	5,500
1613 Dyslexia Services Grant	-	-	-	60,700	89,012	90,000	90,000	90,000
1695 School Security Grant	-	-	-	1,102,145	273,927	-	-	-
1708 Paraprofessional to Teacher Reimbursement Grant	-	-	-	-	35,000	35,000	35,000	35,000
2411 Pupil Transportation - State Bonds	468,880	192,000	16,000	-	-	-	-	-
2412 Bus Purchases - State Allotment	-	-	1,233,540	-	-	-	-	-
2413 Bus Safety Incentive Grant	-	-	-	-	60,000	60,000	60,000	60,000
2414 Alternative Fuel School Bus Incentive Grant	-	-	144,000	-	144,000	144,000	144,000	144,000
2620 Preschool Handicapped State Grant	764,998	747,246	648,589	760,667	806,837	774,797	784,507	794,217
3019 Vocational Supervisors	27,298	23,340	28,667	28,877	28,877	28,877	28,877	28,877
3529 Extended Year Ag.	15,909	16,262	17,239	21,742	22,611	23,000	23,000	23,000
3532 Voc Construct Equip - State Bond	48,000	-	364,061	-	85,250	-	-	-
3536 CTAE Connect Grant Bond Funds	-	-	-	44,125	-	-	-	-
3540 Apprenticeship - Spec Approp	34,615	36,486	36,890	37,635	37,635	38,809	39,528	40,247
3550 Vocational Industry Cert State	-	10,000	17,364	40,492	50,000	50,000	50,000	50,000
3553 Extended Day-Agriculture	18,901	19,311	20,471	29,277	29,277	29,277	29,277	29,277
3554 Extended Day-Technology/Career	116,194	103,912	123,429	180,704	180,704	180,704	180,704	180,704
7040 GEMA Donations to LEAs	248,457	-	-	-	-	-	-	-
7050 Math And Science Supplement	170,540	138,997	166,715	177,922	179,094	180,000	180,000	180,000
8532 GF PCCA Voc Const Summer	112,206	-	-	-	-	-	-	-
<b>Total Grant Program Revenue</b>	<b>\$ 2,031,805</b>	<b>\$ 1,312,574</b>	<b>\$ 2,842,889</b>	<b>\$ 2,516,594</b>	<b>\$ 2,055,090</b>	<b>\$ 1,667,964</b>	<b>\$ 1,678,393</b>	<b>\$ 1,688,822</b>
<b>Expenditures</b>								
1435 CS4GA Computer Science Capacity Grant	\$ -	\$ 4,050.00	\$ 2,995.00	\$ -	\$ -	\$ -	\$ -	\$ -
1565 Hygiene Products in Georgia Schools	5,807	20,970	18,629	26,983	27,366	28,000	28,000	28,000
1611 Georgia Outdoor Learning Demonstration Grant	-	-	4,300	5,324	5,500	5,500	5,500	5,500
1613 Dyslexia Services Grant	-	-	-	13,860	89,012	90,000	90,000	90,000
1695 School Security Grant - 2019-2020	-	-	-	1,102,145	273,927	-	-	-
1708 Paraprofessional to Teacher Reimbursement Grant	-	-	-	-	35,000	35,000	35,000	35,000
2411 Pupil Transportation - State Bonds	468,880	192,000	16,000	-	-	-	-	-
2412 Bus Purchases - State Allotment	-	-	1,233,540	-	-	-	-	-
2413 Bus Safety Incentive Grant	-	-	-	-	60,000	60,000	60,000	60,000
2414 Alternative Fuel School Bus Incentive Grants	-	-	144,000	-	144,000	144,000	144,000	144,000
2620 Preschool Handicapped State Grant	764,998	747,246	648,589	760,667	806,837	774,797	784,507	794,217
3019 Vocational Supervisors	27,298	23,340	28,667	28,877	28,877	28,877	28,877	28,877
3529 Extended Year Ag.	15,909	16,262	17,239	21,742	22,611	23,000	23,000	23,000
3532 Voc Construct Equip - State Bond	48,000	-	364,061	-	85,250	-	-	-
3536 CTAE Connect Grant Bond Funds	-	-	-	44,125	-	-	-	-
3540 Apprenticeship - Spec Approp	34,615	36,486	36,890	37,635	37,635	38,809	39,528	40,247
3550 Vocational Industry Cert State	-	10,000	15,000	40,492	50,000	50,000	50,000	50,000
3553 Extended Day-Agriculture	18,901	19,311	20,471	29,277	29,277	29,277	29,277	29,277
3554 Extended Day-Technology/Career	116,194	103,912	123,429	180,704	180,704	180,704	180,704	180,704
7040 GEMA Donations to LEAs	248,457	-	-	-	-	-	-	-
7050 Math And Science Supplement	170,540	138,997	166,715	177,922	179,094	180,000	180,000	180,000
8532 GF PCCA Voc Const Summer	112,206	-	-	-	-	-	-	-
9191 GF Instruction NHEC PCCA	8,795	-	-	-	-	-	-	-
<b>Total Grant Program Expenditures</b>	<b>\$ 2,040,600</b>	<b>\$ 1,312,574</b>	<b>\$ 2,840,525</b>	<b>\$ 2,469,754</b>	<b>\$ 2,055,090</b>	<b>\$ 1,667,964</b>	<b>\$ 1,678,393</b>	<b>\$ 1,688,822</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, IDEA 611 Special Education Flowthrough, Title I, and L4GA, will be the largest grants awarded for FY2025 at \$6.0 million, \$5.1 million, and \$4.9 million respectively. All three grants exceed 56% of the total budgeted expenditures for Special Revenue Funds. Below are brief descriptions of these grants and their anticipated FY2025 award.

#### **IDEA 611 Special Education Flowthrough (Program 2824, \$6,034,852)**

The IDEA 611 Special Education Flowthrough grants 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.

#### **Title I-A Improving the Academic Achievement of the Disadvantaged (Program 1750, \$5,087,693)**

Title I-A 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 FY2025, Title I will be able to serve 9 schools in the Paulding County School District.

#### **Comprehensive Literacy State Development Grant (Program 1736-1739 \$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 \$19.2 million for the five-year grant period.

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

#### Federal Revenue

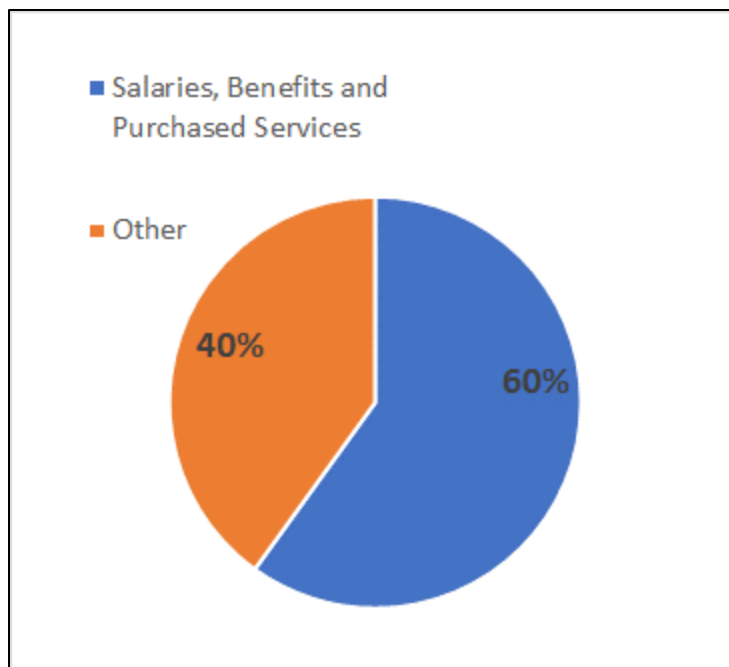
Federal revenue (U.S. Department of Education) accounts for 66.6% of all FY2025 Special Revenue Fund Proposed Budget.

#### Salaries, Benefits and Purchased Service Expenditures

Salaries, Benefits and Purchased Service Expenditures (including Purchased Professional & Technical Services and Contracted Services for Teachers) account for 60% of the FY2025 Special Revenue Expenditure Budget.

The proposed FY2025 budget includes:

- \$9.6 million in Salaries or 36.2%
- \$4.7 million in Benefit costs or 17.8%
- \$1.6 million in Purchased Services or 5.9%



## 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, 40% of the Proposed Budget is for non-labor related expenditures, compared to the prior three-year average of 34%.
- 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 11.3% from October 2022 to October 2023, from 42.6% to 53.9%, respectively.

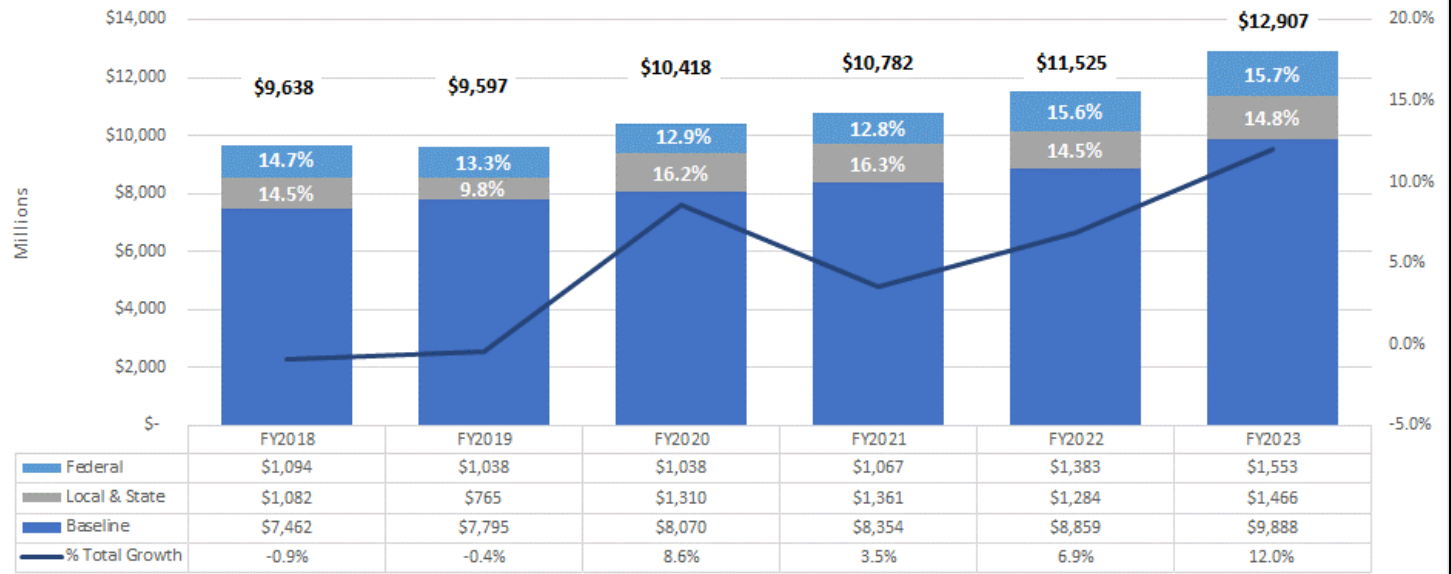
The Statewide participation percentage increased 4.4%, from to 59.3% to 63.7%.

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

School	Oct-22 %FRL	Oct-23 %FRL	Change
0299 - Allgood Elementary School	63.04	76.17	13.13
0103 - Bessie L. Baggett Elementary	61.77	70.93	9.16
0110 - Burnt Hickory Elementary School	18.29	29.13	10.84
0199 - C. A. Roberts Elementary School	44.60	61.30	16.70
0410 - Carl Scoggins Sr. Middle school	47.37	54.51	7.14
0304 - Connie Dugan Elementary School	55.02	66.09	11.07
1050 - Dallas Elementary School	74.45	82.19	7.74
0292 - East Paulding High School	37.74	50.95	13.21
0394 - East Paulding Middle School	39.16	52.13	12.97
0194 - Floyd L. Shelton Elementary School at Crossroad	21.74	29.35	7.61
0310 - Hal Hutchens Elementary	61.61	72.43	10.82
2352 - Herschel Jones Middle School	61.34	73.92	12.58
5050 - Hiram Elementary School	61.21	72.14	10.93
0101 - Hiram High School	54.77	67.66	12.89
0404 - Irma C. Austin Middle School	51.39	63.63	12.24
0297 - J. A. Dobbins Middle School	60.90	75.00	14.10
0201 - Lena Mae Moses Middle School	42.12	53.07	10.95
0104 - Lillian C. Poole Elementary School	55.39	64.03	8.64
0188 - McGarity Elementary School	50.68	61.00	10.32
0198 - Nebo Elementary School	53.79	63.20	9.41
2052 - New Georgia Elementary School	49.17	55.69	6.52
0109 - North Paulding High School	21.33	31.65	10.32
0294 - Northside Elementary School	49.44	60.03	10.59
0213 - P. B. Ritch Middle School	59.87	68.94	9.07
2552 - Paulding County High School	47.83	61.11	13.28
0204 - Roland W. Russom Elementary	28.77	37.46	8.69
0197 - Sam D. Panter Elementary School	63.39	71.27	7.88
0108 - Sammy McClure Sr. Middle School	17.06	27.35	10.29
0210 - Sara M. Ragsdale Elementary	55.33	66.19	10.86
0106 - South Paulding High School	36.00	48.92	12.92
0192 - South Paulding Middle School	47.40	61.49	14.09
4052 - Union Elementary School	41.90	59.80	17.90
0113 - WC Abney Elementary	38.25	49.65	11.40
<b>Paulding County School District</b>	<b>42.64</b>	<b>53.94</b>	<b>11.30</b>
<b>Statewide Average</b>	<b>59.31</b>	<b>63.69</b>	<b>4.38</b>

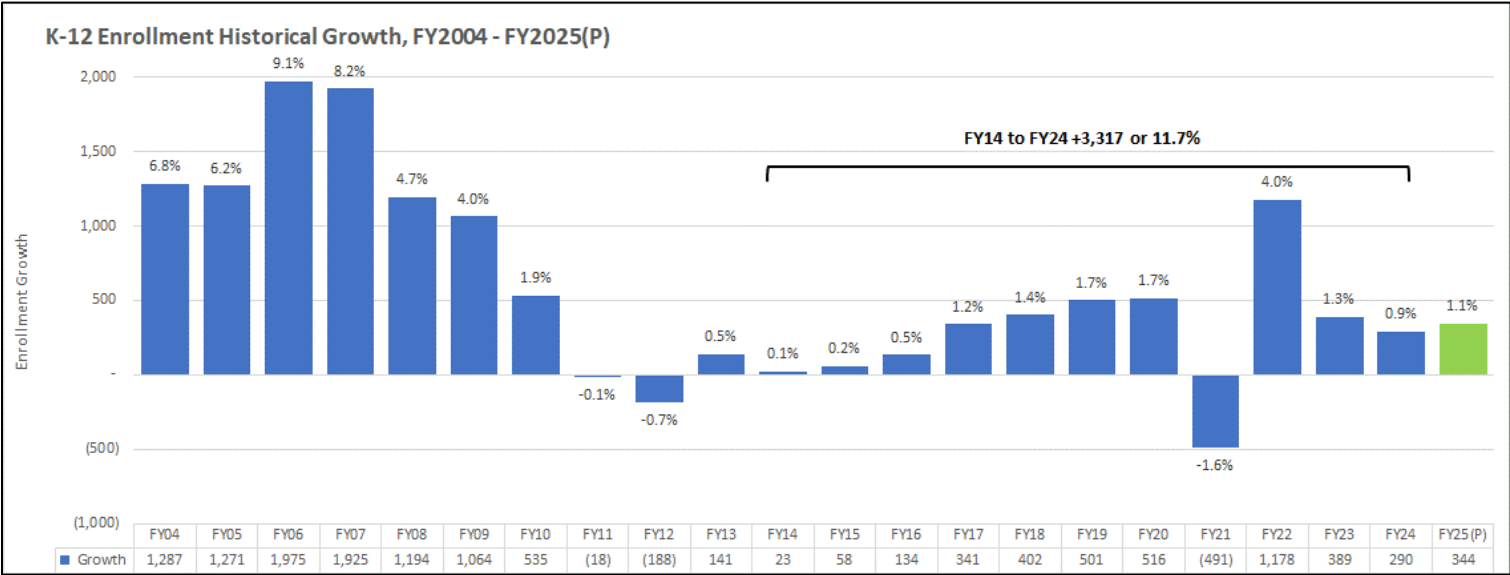
ESEP Enrollment. ESEP enrollment has increased dramatically over the past several years. In FY2023, per-pupil ESEP cost an additional 15.7% and 14.8% in Federal and State/Local funds, respectively, over the \$9,888 baseline cost of a student. That is a total additional cost of 30.5%, representing a 12.0% increase from FY2022 and an 33.9% increase from FY2018.

Additional ESEP Cost by Category, FY2018 - FY2023



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 FY2024, the District had an annual growth rate of 1.1%. In the prior decade, from FY2014 to FY2024, enrollment increased 3,317 or 11.7%. FY2024 enrollment increased 290 or 0.9% to 31,591. 2025 is projected to grow 344 to 31,935 or 1.1%.



Funding Factors

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

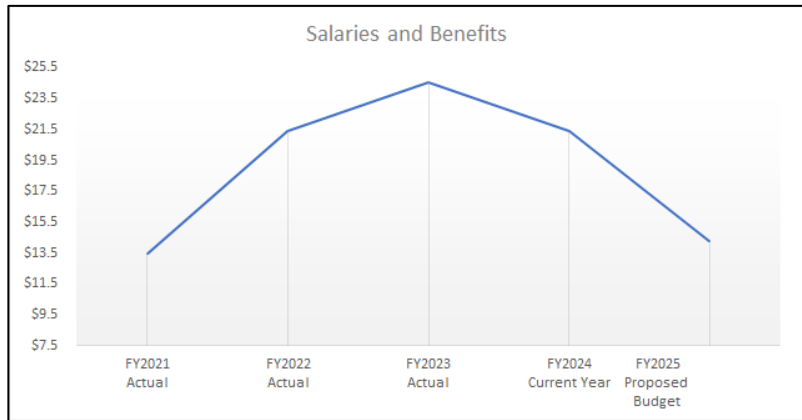
**Grant Requirements.** Specific requirements, including restrictions on expenditures may impact decisions regarding grant application, especially when local funds are required to fully support the initiative.

## Operating Factors

**Rising Cost of Human Capital.** With around 60% 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:

- \$9.6m Salaries, 35.5% Decrease
- \$4.7m Benefits, 28.4% Decrease
- \$ 14.3m Salaries and Benefits, 33.3% Decrease



## Material Changes (Shifts) from Current Year Budget

### Changes in Revenue

The proposed revenue budget is \$9.4 million or 25.5% less than the current year. This is primarily due to the ARP (ESSER III) grant ending in FY2024 which was \$11.8 million in the current year.

### Changes in Expenditures

The proposed expenditure budget is also \$11.4 million less than the current year, primarily due to the ARP (ESSER III) grant ending in FY2024, which is represented across several objects.

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 65% of the current year budget as opposed to 60% of the Proposed Budget. Conversely, non-labor related expenditures account for 35% of the current year budget as opposed to 40% 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

The \$0.9 million decrease in current year fund balance is due to an increase in contract services for Special Education. The accumulated fund balance in Medicaid reimbursements was used to pay for the necessary services.

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

### Anticipated FY2025 Grants

Below is a brief description of other common grants awarded to the District and a table of anticipated awards for FY2025.

#### **Comprehensive Literacy State Development Grant (L4GA)**

##### **(Programs 1736-1739)**

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-A 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 I-A 1003 School Improvement (Program 1770)**

The Title I-A 1003 School Improvement funds provide funding on behalf of Title I schools identified as Comprehensive Support and Improvement (CSI), or any school identified as Targeted Support and Improvement (TSI), or Additional Targeted Support and Improvement (ATSI) as defined by the Every Student Succeeds Act (ESSA). School improvement funding supports the identified needs outlined in the school's improvement plan.

##### **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.

**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 Preschool (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.

**Stronger Connections (Program 4406)**

The Stronger Connections grant supports the health and safety of students in Georgia. The funds can be utilized for professional development & training, safety personnel, equipment and supplies to improve district safety practices and infrastructure, and programs that foster safe and supportive drug-free environments.

**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.

**Transition Research Study (Program 9612)**

The Transition Research Study grant is a partnership with the US Dept of Education on a national research project called "Charting My Path for Future Success." The district will be able to use the funds to hire transition teachers to provide specialized instruction to high school students with disabilities. The project will provide skill-based programs and goal planning to help students figure out what types of education or jobs they would like to pursue after high school. This program will run for 2 years with this grant funding.



Paulding County School District  
Fiscal Year Budget

2025

Anticipated FY2025 Grants

Program Names	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Current Year	FY2025 Proposed Budget
Striving Readers Birth-5	\$ 46,352				
Striving Readers Elementary	218,317				
Striving Readers Middle	116,696				
Striving Readers High	409,461				
L4GA - Birth through Age 5	425,759	\$ 544,962	\$ 514,976	\$ 672,003	\$ 594,734
L4GA - Kindergarten through Grade 5	1,950,533	1,312,855	1,708,089	1,818,260	1,508,674
L4GA Middle School	818,569	553,660	935,129	678,941	803,559
L4GA High School	852,599	869,845	918,668	868,035	901,337
Title I	3,954,474	3,779,928	4,199,234	4,337,865	5,087,693
Cultivating Teachers Grant – Title II				10,000	
Title I-A, School Improvement Grant				23,603	300,000
Title IIII-A, Student Support and Academic Enrichment	110,307	121,951	356,790	286,493	353,719
Title II-A, Improving Teacher Quality	500,500	620,152	665,163	861,539	816,353
Title II-A, Advance Placement	3,000	3,100	2,275	7,000	7,000
Education of Homeless Children	-	49,360	52,529	44,186	50,000
Limited English Proficient	94,375	78,087	131,875	173,505	166,972
Title III-A Immigrant	4,960	27,211	21,238	6,526	9,460
Idea High Cost Fund Pool	289,233	78,200	193,051	240,519	183,142
IDEA Personnel Development	8,964				
Jr. ROTC	466,198	396,281	411,043	653,454	461,139
ARP - Homeless 2		37,666	38,929	71,477	
Family Connection	48,000	48,000	52,500	52,500	56,250
Pre-School-Regular Project, Special Education	90,532	108,419	113,762	130,491	112,875
VI-B Flowthrough Special Education	4,388,222	6,033,257	5,948,180	5,700,318	6,034,852
IDEA Supplemental Relief Allocations	43,000	1,075			
IDEA Georgia Parent Mentor Partnership Participation Grant	14,400	14,400	18,400	18,301	18,400
Title VI B , Capacity Building				62,902	75,000
IDEA Special Education – Flow-Through ARPA		202,487	1,137,829		
IDEA Special Education – Ages 3 to 5 ARPA		33,888	52,666		
Perkins Plus Carry-Over	21,235				
Perkins V - Program Improvement Grant	192,730	193,183	207,857	223,186	234,396
Perkins V - Perkins Plus Grant	23,094	24,986	25,000	24,824	25,000
Perkins V - Carry-Over Grant	-	20,830	14,218	15,684	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			
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			

Paulding County School District  
Fiscal Year Budget

2025

Anticipated FY2025 Grants Continued

Program Names	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Current Year	FY2025 Proposed Budget
American Rescue Plan (ARP) Act - ESSER III Funds		3,316,900	14,086,249	10,979,420	
ARP FCC Emergency Connectivity Fund Program		807,629			
ESSER III – L4GA Supplemental Grant – Birth to Five		9,155	140,391	197,963	
ESSER III – L4GA Supplemental Grant – K-5		115,213	700,332	130,743	
ESSER III – L4GA Supplemental Grant – 6-8		48,531	162,545	121,935	
ESSER III – L4GA Supplemental Grant – 9-12		13,071	100,852	169,890	
ESSER III - Readiness in Reading		112,500	89,606		
ESSER III Funds - Teaching and Learning Opportunity Grants		4,367	1,617	132,638	
ESSER III – CTAE - STEM/STEAM Professional Learning				19,900	
ESSER II – Custodian Supplement				55,767	
Stronger Connections Grant Program					250,000
CARES Act ESSER Summer		2,570			
CARES Equitable Svc Summer		634			
ARP Opportunity grant			10,433	554	
Title I Summer	4,417	25,973	20,349	41,826	94,279
Title IV SSAE Summer	135,368	168,867		28,362	49,935
Title II-A Summer		158,066	86,595	68,949	125,914
Summer Account, Title II-A Advance Placement	825	700		595	-
Ed Homeless Summer				3,242	74,791
Title III-A Limited English Summer			14,965		
Title III-A Lang Immigration Summer			3,349		
IDEA ARP 611 Summer				354	
Sunshine Fund	713	359	160	110	
SNP Grant Action for Healthy Kids	450	497	1,571	2,110	
SPED Medicaid Fee For Service	65,986	29,982	105,643	357,197	118,499
SPED Medicaid ACE	85,008	309,300	969,278	1,271,125	628,441
Hospitality Vending		400	341		
Partner in Ed Designated		749	1,994	9,508	
Dist Donations Med ACE	1,495	2,149			
Partners in Ed - ESEP		5,156	5,015	4,469	
Partners in Ed - Transportation		2,148	2,416	382	
Partners in Ed - CTAE				1,266	
Innovative Ed Fund Grant					50,000
JCCF Monahan Scholarship				629	
McDonalds Misc Grant	19,990				
Sources of Strength		31,526	32,143	77,062	88,000
GSBA claims		4,962	4,895	2,800	2,800
Dell Repairs			259	63,447	
GSU Recruitment Misc Grant				4,074	4,640
Transition Research Study					773,346
Ga Power Workforce PCCA					50,000
Happy Helpings Misc Grants				16,203	
Misc	3,045,023	5,704,585	6,683,257	7,106,138	6,272,378
	\$27,349,854	\$36,370,839	\$40,943,656	\$37,850,274	\$26,397,578

Paulding County School District  
Fiscal Year Budget

2025

Financial Data

Special Revenue Funds								
	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Current Year	FY2025 Proposed Budget	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast
<b>Revenue:</b>								
Other Local Sources	\$ 4,260,871	\$ 6,875,341	\$ 8,183,892	\$ 8,032,138	\$ 9,013,507	\$ 8,963,507	\$ 9,039,606	\$ 9,241,495
State Source	48,000	80,000	84,500	72,102	194,250	144,250	140,000	140,000
Federal	24,083,189	30,231,026	33,031,477	28,881,252	18,353,224	13,994,920	14,003,746	14,208,586
<b>Total Revenue</b>	<b>\$ 28,392,060</b>	<b>\$ 37,186,367</b>	<b>\$ 41,299,869</b>	<b>\$ 36,985,493</b>	<b>\$ 27,560,981</b>	<b>\$ 23,102,677</b>	<b>\$ 23,183,352</b>	<b>\$ 23,590,081</b>
<b>Expenditures:</b>								
1000 Instruction	\$ 18,025,407	\$ 21,399,743	\$ 23,370,356	\$ 20,267,387	\$ 14,435,172	\$ 13,677,524	\$ 14,211,333	\$ 14,486,786
2100 Pupil Services	1,625,267	3,135,732	3,244,528	3,743,195	2,392,929	2,187,151	2,286,341	2,307,138
2210 Improvement of Instruction	306,090	611,727	485,241	612,455	294,466	31,606	42,471	45,030
2213 Instructional Staff Training	3,408,282	5,037,464	8,436,717	8,161,008	5,650,879	2,869,781	3,109,316	3,188,427
2220 Media Services	70,821	75,406	8,200	33,092	-	-	-	-
2230 Federal Grant Administration	327,908	486,881	723,382	783,820	598,211	600,000	625,334	630,533
2300 General Administration	442,146	1,665,008	1,779,080	1,298,141	355,119	276,931	315,039	318,126
2400 School Administration	292,615	695,993	336,591	261,695	11,830	10,000	10,501	10,604
2500 Business Services	17,879	37,040	210	5,164	-	-	-	-
2600 Maintenance	394,243	285,039	6,137	97,603	252,800	2,800	6,150	6,150
2700 Transportation	1,297,827	1,257,494	1,058,955	1,129,132	1,085,822	1,165,846	1,211,831	1,221,267
2800 Central Support Services	34,250	82,248	17,271	97,388	7,000	9,000	9,296	9,357
2900 Other Support Services	48,000	48,000	52,500	52,500	56,250	52,500	52,500	52,500
3100 SNP	232,177	3,898	19	-	-	-	-	-
3200 Enterprise Operations	826,942	1,201,202	1,336,047	1,257,702	1,257,100	1,250,000	1,303,239	1,314,164
<b>Total Expenditures</b>	<b>\$ 27,349,854</b>	<b>\$ 36,022,875</b>	<b>\$ 40,855,236</b>	<b>\$ 37,800,283</b>	<b>\$ 26,397,578</b>	<b>\$ 22,133,139</b>	<b>\$ 23,183,352</b>	<b>\$ 23,590,081</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>\$ 1,042,206</b>	<b>\$ 1,163,492</b>	<b>\$ 444,634</b>	<b>\$ (814,790)</b>	<b>\$ 1,163,402</b>	<b>\$ 969,537</b>	<b>\$ (0)</b>	<b>\$ (0)</b>
<b>Other Sources (Uses):</b>								
Transfers In	-	323,600	88,228	-	-	-	-	-
Transfers Out	-	(347,964)	(88,421)	(49,991)	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>-</b>	<b>(24,365)</b>	<b>(193)</b>	<b>(49,991)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in Fund Balance</b>	<b>\$ 1,042,206</b>	<b>\$ 1,139,128</b>	<b>\$ 444,441</b>	<b>\$ (864,781)</b>	<b>\$ 1,163,402</b>	<b>\$ 969,537</b>	<b>\$ (0)</b>	<b>\$ (0)</b>
Beginning Fund Balance	2,801,698	3,843,904	4,983,032	5,427,473	4,562,692	5,726,094	6,695,631	6,695,631
<b>Ending Fund Balance</b>	<b>\$ 3,843,904</b>	<b>\$ 4,983,032</b>	<b>\$ 5,427,473</b>	<b>\$ 4,562,692</b>	<b>\$ 5,726,094</b>	<b>\$ 6,695,631</b>	<b>\$ 6,695,631</b>	<b>\$ 6,695,631</b>

Paulding County School District  
Fiscal Year Budget

2025

Special Revenue Funds									
	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Current Year	FY2025 Proposed Budget	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast	
<b>Summary by State Object:</b>									
100 Salaries	\$ 10,610,450	\$ 15,810,702	\$ 17,426,351	\$ 14,835,895	\$ 9,568,377	\$ 7,939,810	\$ 8,336,800	\$ 8,753,640	
200 Benefits	2,826,089	5,627,204	7,150,145	6,564,757	4,702,623	3,493,516	3,834,928	4,026,674	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 13,436,539</b>	<b>\$ 21,437,905</b>	<b>\$ 24,576,496</b>	<b>\$ 21,400,652</b>	<b>\$ 14,271,000</b>	<b>\$ 11,433,326</b>	<b>\$ 12,171,728</b>	<b>\$ 12,780,315</b>	
Other Expenditures:									
300 Purchased Profess & Tech Services	\$ 2,243,349	\$ 2,923,111	\$ 2,580,002	\$ 3,025,322	\$ 1,505,138	\$ 1,310,738	\$ 1,375,000	\$ 1,300,000	
321 Contracted Service - Teachers	66,460	21,405	59,003	72,321	50,000	59,237	61,036	62,836	
332 Drug Testing and Fingerprinting	-	-	-	464	3,300	3,300	3,300	3,300	
340 Professional Legal Services	13,200	-	15,000	-	-	-	-	-	
430 R&M Services	3,001	3,946	4,426	3,037	1,000	1,000	1,000	1,000	
441 Rental of Land or Buildings	-	-	200	1,112	-	-	-	-	
442 Rental of Equipment and Vehicles	-	-	-	449	-	-	-	-	
530 Communication	4,930	9,185	10,457	3,352	2,063	2,000	2,100	2,000	
532 Commun - Web-Based Subt and Licens	1,169,085	658,322	1,445,878	1,346,725	1,033,870	516,444	529,700	500,000	
580 Travel - Employees	16,448	54,733	116,322	183,069	133,997	126,407	246,287	282,631	
595 Other Purchased Services	3,679	7,849	23,184	72,772	19,500	1,500	1,500	1,500	
610 Supplies	3,610,937	5,668,611	7,199,769	7,559,319	6,712,883	6,617,883	6,720,000	6,600,000	
611 Supplies - Technology Related	80,019	57,002	75,140	41,248	21,688	16,688	16,700	16,500	
612 Computer Software	4,695	4,938	5,575	-	-	-	-	-	
615 Expendable Equipment	136,843	198,796	310,889	246,185	454,018	127,150	130,000	130,000	
616 Expendable Computer Equipment	4,515,873	1,202,552	150,066	150,732	78,776	63,676	65,000	60,000	
620 Energy	230,716	193,152	1,056,530	1,084,820	1,085,822	1,085,000	1,085,000	1,085,000	
640 Digital/Electronic Textbooks	-	132,000	-	-	-	-	-	-	
641 Textbooks - Printed	-	421,713	765	89,225	12,509	-	-	-	
642 Books (Non-Textbooks) & Periodicals	1,181,178	1,156,148	1,269,035	852,415	239,106	84,969	85,000	85,000	
730 Purch of Equip - (Not Buses or Comp)	-	23,350	10,600	-	-	-	-	-	
810 Dues and Fees	119,686	146,300	196,080	303,142	332,628	321,729	325,000	320,000	
880 Federal Indirect Cost Charges	414,940	1,647,587	1,748,319	1,244,922	340,280	262,092	265,000	260,000	
890 Other Expenditures	98,278	54,270	1,500	119,000	100,000	100,000	100,000	100,000	
<b>Total State Objects</b>	<b>\$ 27,349,854</b>	<b>\$ 36,022,875</b>	<b>\$ 40,855,236</b>	<b>\$ 37,800,283</b>	<b>\$ 26,397,578</b>	<b>\$ 22,133,139</b>	<b>\$ 23,183,352</b>	<b>\$ 23,590,081</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 65.6% of the proposed revenue budget.

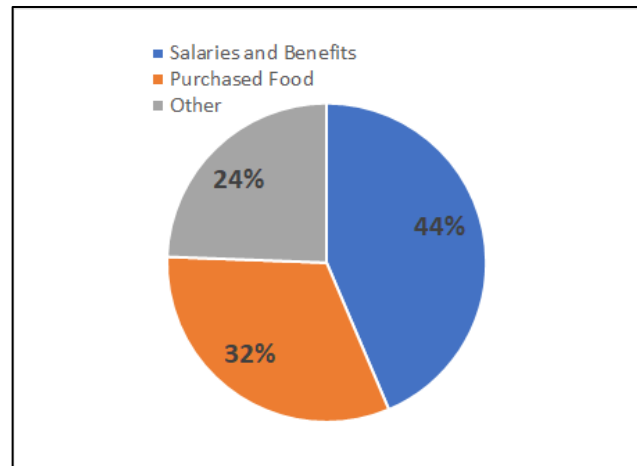
#### Other Local Sources Revenue

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

#### Salaries and Benefits Expenditures

Salaries and Benefits account for 44.0% of the Proposed Budget, including:

- \$7.0 million in Salaries or 26.7%
- \$4.4 million in Benefit costs or 16.9%



**Purchased Food Expenditures** account for \$8.4 million or 32.0% 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 11.3% from October 2022 to October 2023, from 42.6% to 53.9%, respectively.

The Statewide participation percentage increased 4.4%, from to 59.3% to 63.7%.

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

School	Oct-22 %FRL	Oct-23 %FRL	Change
0299 - Allgood Elementary School	63.04	76.17	13.13
0103 - Bessie L. Baggett Elementary	61.77	70.93	9.16
0110 - Burnt Hickory Elementary School	18.29	29.13	10.84
0199 - C. A. Roberts Elementary School	44.60	61.30	16.70
0410 - Carl Scoggins Sr. Middle school	47.37	54.51	7.14
0304 - Connie Dugan Elementary School	55.02	66.09	11.07
1050 - Dallas Elementary School	74.45	82.19	7.74
0292 - East Paulding High School	37.74	50.95	13.21
0394 - East Paulding Middle School	39.16	52.13	12.97
0194 - Floyd L. Shelton Elementary School at Crossroad	21.74	29.35	7.61
0310 - Hal Hutchens Elementary	61.61	72.43	10.82
2352 - Herschel Jones Middle School	61.34	73.92	12.58
5050 - Hiram Elementary School	61.21	72.14	10.93
0101 - Hiram High School	54.77	67.66	12.89
0404 - Irma C. Austin Middle School	51.39	63.63	12.24
0297 - J. A. Dobbins Middle School	60.90	75.00	14.10
0201 - Lena Mae Moses Middle School	42.12	53.07	10.95
0104 - Lillian C. Poole Elementary School	55.39	64.03	8.64
0188 - McGarity Elementary School	50.68	61.00	10.32
0198 - Nebo Elementary School	53.79	63.20	9.41
2052 - New Georgia Elementary School	49.17	55.69	6.52
0109 - North Paulding High School	21.33	31.65	10.32
0294 - Northside Elementary School	49.44	60.03	10.59
0213 - P. B. Ritch Middle School	59.87	68.94	9.07
2552 - Paulding County High School	47.83	61.11	13.28
0204 - Roland W. Russom Elementary	28.77	37.46	8.69
0197 - Sam D. Panter Elementary School	63.39	71.27	7.88
0108 - Sammy McClure Sr. Middle School	17.06	27.35	10.29
0210 - Sara M. Ragsdale Elementary	55.33	66.19	10.86
0106 - South Paulding High School	36.00	48.92	12.92
0192 - South Paulding Middle School	47.40	61.49	14.09
4052 - Union Elementary School	41.90	59.80	17.90
0113 - WC Abney Elementary	38.25	49.65	11.40
<b>Paulding County School District</b>	<b>42.64</b>	<b>53.94</b>	<b>11.30</b>
<b>Statewide Average</b>	<b>59.31</b>	<b>63.69</b>	<b>4.38</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 FY2024, the District had an annual growth rate of 1.1%. In the prior decade, from FY2014 to FY2024, enrollment increased 3,317 or 11.7%. FY2024 enrollment increased 290 or 0.9% to 31,591. 2025 is projected to grow 344 to 31,935 or 1.1%.

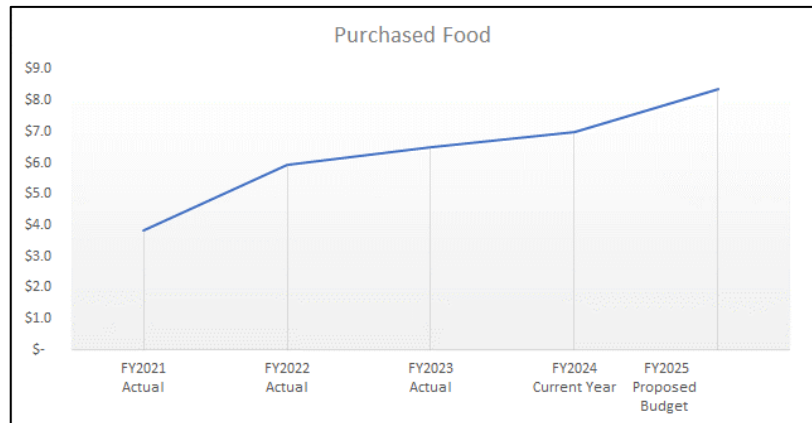
### Funding Factors

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

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

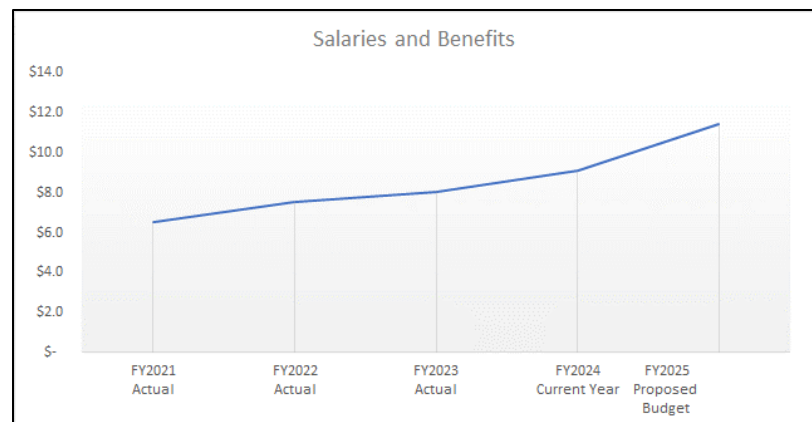
### Operating Factors

Food Cost. Purchase Food accounts for \$8.4 million or 32.0% of the Proposed Budget. As a commodity, purchased food cost is volatile, and has historically increased due to inflation.



### Rising Cost of Human Capital.

With 44.0% 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 \$5.6 million or 27.3% greater than the current year. This anticipated increase is due to a 4.1% raise in salaries for FY2025 and an increase in food purchase. Food purchases are anticipated to increase due to the current economic conditions of rising food 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 \$5.9 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

2025

Financial Data

School Nutrition Program								
	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Current Year	FY2025 Proposed Budget	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast
<b>Revenue:</b>								
Other Local Sources	\$ 1,819,103	\$ 1,476,030	\$ 5,908,893	\$ 5,768,779	\$ 6,340,435	\$ 6,463,272	\$ 7,079,156	\$ 7,730,354
State Source	346,584	766,668	553,616	568,172	625,700	660,222	681,042	685,650
Federal	12,669,202	22,167,969	12,649,614	14,084,116	13,309,668	14,100,000	14,100,000	14,100,000
<b>Total Revenue</b>	<b>\$ 14,834,890</b>	<b>\$ 24,410,667</b>	<b>\$ 19,112,122</b>	<b>\$ 20,421,067</b>	<b>\$ 20,275,803</b>	<b>\$ 21,223,494</b>	<b>\$ 21,860,199</b>	<b>\$ 22,516,004</b>
<b>Expenditures:</b>								
3100 SNP	\$ 13,475,743	\$ 17,306,607	\$ 18,709,849	\$ 20,605,334	\$ 26,224,817	\$ 21,223,494	\$ 21,860,199	\$ 22,516,004
4000 Acquisition & Construction	198,021.54	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 13,673,764</b>	<b>\$ 17,306,607</b>	<b>\$ 18,709,849</b>	<b>\$ 20,605,334</b>	<b>\$ 26,224,817</b>	<b>\$ 21,223,494</b>	<b>\$ 21,860,199</b>	<b>\$ 22,516,004</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>\$ 1,161,125</b>	<b>\$ 7,104,061</b>	<b>\$ 402,274</b>	<b>\$ (184,266)</b>	<b>\$ (5,949,014)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (0)</b>
<b>Other Sources (Uses):</b>								
Transfers In	784,217	1,100,291	847,296	901,740	903,768	916,500	916,500	916,500
Transfers Out	(784,217)	(1,100,291)	(847,296)	(901,740)	(903,768)	(916,500)	(916,500)	(916,500)
<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>\$ 1,161,125</b>	<b>\$ 7,104,061</b>	<b>\$ 402,274</b>	<b>\$ (184,266)</b>	<b>\$ (5,949,014)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (0)</b>
Beginning Fund Balance	3,370,541	4,531,667	11,635,727	12,038,001	11,853,735	5,904,721	5,904,721	5,904,721
<b>Ending Fund Balance</b>	<b>\$ 4,531,667</b>	<b>\$ 11,635,727</b>	<b>\$ 12,038,001</b>	<b>\$ 11,853,735</b>	<b>\$ 5,904,721</b>	<b>\$ 5,904,721</b>	<b>\$ 5,904,721</b>	<b>\$ 5,904,721</b>
<b>Summary by State Object:</b>								
100 Salaries	\$ 4,122,070	\$ 5,176,060	\$ 5,434,387	\$ 6,144,037	\$ 7,012,392	\$ 6,328,359	\$ 6,518,209	\$ 6,713,756
200 Benefits	2,414,201	2,392,378	2,621,255	2,947,012	4,428,905	3,035,423	3,126,485	3,220,280
<b>Total Salaries &amp; Benefits</b>	<b>\$ 6,536,271</b>	<b>\$ 7,568,438</b>	<b>\$ 8,055,641</b>	<b>\$ 9,091,050</b>	<b>\$ 11,441,297</b>	<b>\$ 9,363,781</b>	<b>\$ 9,644,694</b>	<b>\$ 9,934,035</b>
<b>Other Expenditures:</b>								
300 Purchased Profess & Tech Services	\$ 12,823	\$ 19,926	\$ 32,850	\$ 30,462	\$ 144,940	\$ 31,375	\$ 32,317	\$ 33,286
410 Water, Sewer and Cleaning Services	227,890	232,636	282,070	283,322	320,441	291,821	300,576	309,593
430 R&M Services	55,083	104,190	143,329	147,013	157,639	151,424	155,966	160,645
520 Insurance (non-Employee Benefits)	29,448	30,131	31,722	35,527	37,856	36,593	37,691	38,822
530 Communication	25,580	24,885	24,483	24,379	29,439	25,110	25,863	26,639
580 Travel - Employees	26,344	29,044	41,649	37,213	63,550	38,329	39,479	40,664
591 SFS Commodity Hauling	58,297	66,083	133,642	147,651	188,462	152,081	156,643	161,342
610 Supplies	441,533	714,259	747,511	754,216	1,126,623	776,843	800,148	824,153
612 Computer Software	41,745	43,545	44,750	46,318	61,300	47,708	49,139	50,613
615 Expendable Equipment	21,735	18,212	33,835	169,800	143,067	174,894	180,141	185,545
616 Expendable Computer Equipment	3,743	33,450	23,123	33,179	35,000	34,174	35,199	36,255
620 Energy	217,627	241,257	257,723	275,230	316,368	283,487	291,992	300,751
630 Purchased Food	3,821,695	5,948,228	6,498,249	6,982,799	8,382,666	7,192,283	7,408,051	7,630,293
635 Food Acquisitions	1,170,822	1,191,885	1,193,346	1,212,614	1,227,828	1,248,992	1,286,462	1,325,056
720 Building Acq, Construction, and Impr	198,022	-	-	-	-	-	-	-
730 Purch of Equip - (Not Buses or Comp)	130,164	211,285	267,245	342,838	1,615,800	353,123	363,717	374,629
810 Dues and Fees	3,438	4,986	7,739	10,517	12,541	10,832	11,157	11,492
880 Federal Indirect Cost Charges	651,505	824,164	890,942	981,206	920,000	1,010,643	1,040,962	1,072,191
<b>Total State Objects</b>	<b>\$ 13,673,764</b>	<b>\$ 17,306,607</b>	<b>\$ 18,709,849</b>	<b>\$ 20,605,334</b>	<b>\$ 26,224,817</b>	<b>\$ 21,223,494</b>	<b>\$ 21,860,199</b>	<b>\$ 22,516,004</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 VI collections are projected to total \$23.8 million.

Jul-24	\$ 1,973,122
Aug-24	1,955,780
Sep-24	2,021,456
Oct-24	1,915,723
Nov-24	1,855,665
Dec-24	1,990,484
Jan-25	2,005,112
Feb-25	2,408,637
Mar-25	1,835,061
Apr-25	1,789,135
May-25	2,078,500
Jun-25	1,983,051
Total	<u>\$ 23,811,726</u>

On November 7, 2023, a majority of the qualified voters of Paulding County authorized the imposition of a Special Purpose Local Option Sales Tax (SPLOST) to raise no more than \$197,500,000.00 for the purposes of (a) paying the principal and interest on the Series 2022 Bonds (during the period the tax is to be imposed) in the maximum amount of \$39,733,052.00 and (b) finance the Projects directly or through the payment of a portion of the principal of and interest on the Bonds. The “Projects” include the acquisition, construction and equipping of facilities and equipment throughout the School District, including new school facility construction, strategic additions, improvements, renovations, and/or modifications to existing schools, safety & security enhancements, technology, athletic and physical education facilities, and fine arts initiatives. Collection of this tax will begin in April 2026. Authorization of this tax constituted approval of the issuance of general obligation debt of the School District in a principal amount not to exceed \$100,000,000.00 for the purposes of providing funds for (i) the acquisition, construction and equipping of facilities and equipment throughout the School District, including new school facility construction, strategic additions, improvements, renovations, and/or modifications to existing schools, safety & security enhancements, technology, athletic and physical education facilities, and fine arts initiatives (the “Projects”); (ii) paying capitalized interest on the Bonds; and (iii) paying the costs of issuing the Bonds. The School District has not issued any of this general obligation debt as of the report date.

**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 \$4.5 million for the following projects:

- Baggett Elementary School
  - \$1,524,627 Renovation/Modification Reimbursement
- Crossroads Middle School
  - \$90,497 Build Middle School #10
- North Paulding High School
  - \$1,083,047 Addition
- Roberts Elementary School
  - \$1,818,646 Renovation/Modification Reimbursement



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

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

- Allgood Elementary School – Renovation/Modification Reimbursement
- Baggett Elementary School – Renovation/Modification Reimbursement
- Crossroads Middle School Project – Build Middle School #10
- Roberts Elementary School – Renovation/Modification Reimbursement
- Poole Elementary School – Renovation/Modification Reimbursement
- Moses Middle School – Renovation/Modification Reimbursement
- Various Technology, Miscellaneous, and Maintenance Projects

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

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

- North Paulding High School Addition
- Roberts Elementary School Addition
- Other miscellaneous maintenance projects

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

Projects	Prior Years	FY23	FY24	FY25	FY26	Cost
Allgood ES Ren/Mod	\$ 998,513	\$ 4,490,689	\$ 418,057	\$ 196,833		\$ 6,104,093
Crossroads MS	\$ 151,995	\$ 7,438,338	\$ 32,761,036	\$ 2,000,000	\$ 7,006,621	\$ 49,357,991
North Paulding HS Addition	\$ 2,500	\$ 1,298,073	\$ 16,268,252	\$ 9,250,324	\$ 7,905,978	\$ 34,725,127
Roberts ES Ren/Mod			\$ 252,840	\$ 3,013,618	\$ 3,121,048	\$ 6,387,506
Roberts ES Addition			\$ 242,699	\$ 3,080,500	\$ 3,837,801	\$ 7,161,000
Northside ES Addition			\$ 333,155	\$ 4,875,500	\$ 6,110,345	\$ 11,319,000
Baggett ES Ren/Mod			\$ 3,548,207	\$ 3,154,134	\$ 626,830	\$ 7,329,171
Poole ES Ren/Mod			\$ 158,779	\$ 3,078,000	\$ 2,919,222	\$ 6,156,000
Moses ES Ren/Mod			\$ 108,596	\$ 4,389,000	\$ 4,280,404	\$ 8,778,000
				\$ 33,037,910		

## 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 VI proceeds.

Jul-24	\$ 1,973,122
Aug-24	1,955,780
Sep-24	2,021,456
Oct-24	1,915,723
Nov-24	1,855,665
Dec-24	1,990,484
Jan-25	2,005,112
Feb-25	2,408,637
Mar-25	1,835,061
Apr-25	1,789,135
May-25	2,078,500
Jun-25	1,983,051
Total	<u>\$ 23,811,726</u>

#### Debt Service

On November 7, 2023, a majority of the qualified voters of Paulding County authorized the imposition of a Special Purpose Local Option Sales Tax (SPLOST) VII. As a part of this tax, it constituted approval of the issuance of general obligation debt of the School District in a principal amount not to exceed \$100,000,000.00 for the purposes of providing funds for (i) the acquisition, construction and equipping of facilities and equipment throughout the School District, including new school facility construction, strategic additions, improvements, renovations, and/or modifications to existing schools, safety & security enhancements, technology, athletic and physical education facilities, and fine arts initiatives (the "Projects"); (ii) paying capitalized interest on the Bonds; and (iii) paying the costs of issuing the Bonds. The School District has not issued any of this general obligation debt as of this report.

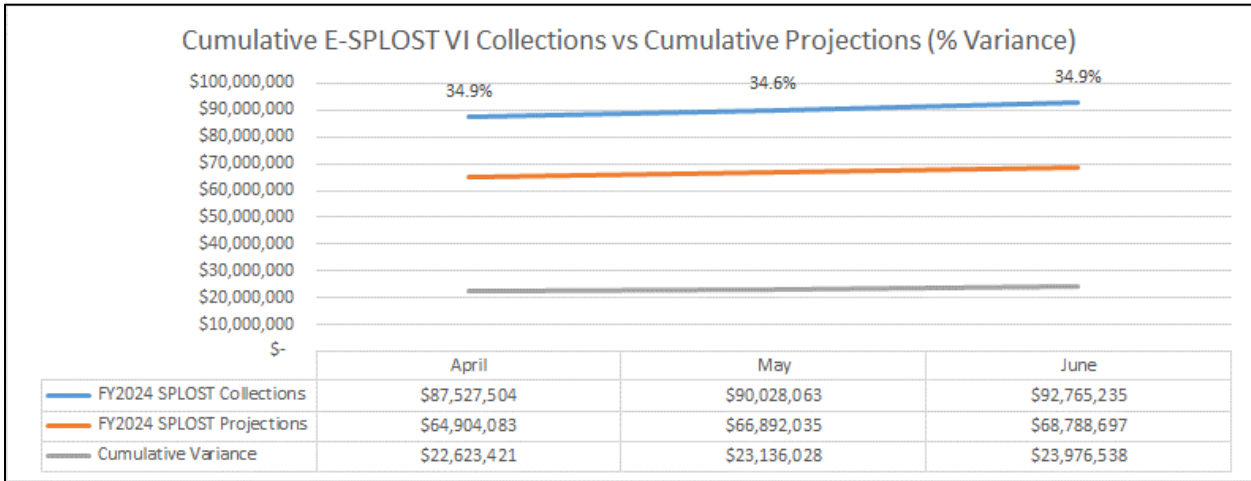
### Significant Trends or Factors Influencing Budget Decisions:

#### 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, 2024, the cumulative variance to projections was 34.9%.



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 \$11.0 million or 28.0% less than the current year. Anticipated changes in revenue are related to different capital projects between fiscal years, and their reimbursement-eligible expenditures. The \$7.2 million decrease in Local Taxes is due to SPLOST VI nearing the end of its collection period. The remaining \$3.8 million decrease is due to the volatile nature of interest rates and being able to project how much we expect to receive in FY2025.

Changes in Expenditures

The proposed expenditure budget is \$30.8 million or 45% less than the current year. This is primarily due to the completion of construction of Crossroads Middle School totaling \$32.8 million in FY2024. Other anticipated changes in expenditures are related to projects spanning multiple fiscal years.

*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.*



Paulding County School District  
Fiscal Year Budget

2025

Significant Changes in Fund Balance

The Proposed Budget reflects a decrease of \$23.1 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 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 11, 2024.

**Paulding County School District**

July 1, 2024 through June 30, 2025

Capital Project Fund(s)

	SPLOST VI	2020 Bonds	Fund 300	2025 Budget
<b>Revenue:</b>				
SPLOST Collections				
Collections	\$ 17,604,289	\$ 6,207,437		\$ 23,811,726
Capital Outlay Program	3,433,770		\$ 1,083,047	4,516,817
Other Revenue				
<b>Total Revenue</b>	<b>\$ 21,038,059</b>	<b>\$ 6,207,437</b>	<b>\$ 1,083,047</b>	<b>\$ 28,328,542</b>
<b>Expenditures:</b>				
Audit Fees	\$ 5,500			\$ 5,500
Construction, Additions and Renovations				
Allgood ES Ren/Mod	196,833			196,833
Crossroads MS	2,000,000			2,000,000
North Paulding HS Addition			\$ 9,250,324	9,250,324
Roberts ES Ren/Mod	3,013,618			3,013,618
Roberts ES Addition			3,080,500	3,080,500
Northside ES Addition			4,875,500	4,875,500
Baggett ES Ren/Mod	3,154,134			3,154,134
Poole ES Ren/Mod	3,078,000			3,078,000
Moses ES Ren/Mod	4,389,000			4,389,000
Other Projects				
Safety & Security	2,580,655			2,580,655
Athletic Facilities	258,645			258,645
Fine Arts	771,604			771,604
Technology	500,000			500,000
Miscellaneous*	75,000		401,234	476,234
<b>Total Expenditures</b>	<b>\$ 20,022,990</b>	<b>\$ -</b>	<b>\$ 17,607,558</b>	<b>\$ 37,630,548</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 1,015,068</b>	<b>\$ 6,207,437</b>	<b>\$ (16,524,512)</b>	<b>\$ (9,302,006)</b>
Transfers From/(To) Other Funds				
Transfer for Debt Service	(7,894,846)	(5,890,500)		(13,785,346)
Estimated Fund Balance (July 1, 2024)**	19,598,458	9,282,034	20,164,438	49,044,930
<b>Estimated Fund Balance (June 30, 2025)</b>	<b>\$ 12,718,680</b>	<b>\$ 9,598,971</b>	<b>\$ 3,639,927</b>	<b>\$ 25,957,578</b>

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

\*\* Based on FY2024 Cash Flow

Paulding County School District  
Fiscal Year Budget

2025

Financial Data

Capital Projects Fund									
	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	
	Actual	Actual	Actual	Current Year	Proposed Budget	Forecast	Forecast	Forecast	
<b>Revenue:</b>									
Local Taxes	\$ 25,789,583	\$ 27,890,879	\$ 29,868,722	\$ 30,977,473	\$ 23,811,726	\$ 29,997,815	\$ 32,211,582	\$ 33,293,501	
Other Local Sources	32,114	203,002	3,002,333	3,845,712	-	3,000,000	3,000,000	3,000,000	
State Source	449,839	1,217,619	6,152,476	4,546,813	4,516,817	3,999,091	3,192,000	1,000,000	
Bond Issuance	30,424,434	-	-	-	-	-	-	-	
<b>Total Revenue</b>	<b>\$ 56,695,971</b>	<b>\$ 29,311,500</b>	<b>\$ 39,023,531</b>	<b>\$ 39,369,998</b>	<b>\$ 28,328,542</b>	<b>\$ 36,996,906</b>	<b>\$ 38,403,582</b>	<b>\$ 37,293,501</b>	
<b>Expenditures:</b>									
2500 Business Services	\$ 414,619	\$ -	\$ -	\$ 3,852	\$ -	\$ -	\$ -	\$ -	
2600 Maintenance	-	-	-	1,260	-	-	-	-	
2700 Transportation	540,450	-	-	-	-	-	-	-	
4000 Acquisition & Construction	15,579,296	12,234,823	24,599,699	68,422,747	37,630,548	37,335,798	34,810,000	32,250,000	
5100 Debt Service	11,506	-	-	-	-	-	-	-	
<b>Total Expenditures</b>	<b>\$ 16,545,872</b>	<b>\$ 12,234,823</b>	<b>\$ 24,599,699</b>	<b>\$ 68,427,858</b>	<b>\$ 37,630,548</b>	<b>\$ 37,335,798</b>	<b>\$ 34,810,000</b>	<b>\$ 32,250,000</b>	
<b>Revenue Over/(Under) Expenditures</b>	<b>\$ 40,150,099</b>	<b>\$ 17,076,676</b>	<b>\$ 14,423,832</b>	<b>\$ (29,057,860)</b>	<b>\$ (9,302,006)</b>	<b>\$ (338,893)</b>	<b>\$ 3,593,582</b>	<b>\$ 5,043,501</b>	
<b>Other Sources (Uses):</b>									
Transfers In	5,562,144	54,275,016	63,211,311	118,378,713	-	3,500,000	3,500,000	3,500,000	
Transfers Out	(13,762,044)	(35,412,571)	(58,589,210)	(134,134,534)	(13,785,346)	(14,111,872)	(14,074,986)	(8,166,886)	
<b>Total Other Sources (Uses)</b>	<b>(8,199,900)</b>	<b>18,862,445</b>	<b>4,622,101</b>	<b>(15,755,822)</b>	<b>(13,785,346)</b>	<b>(10,611,872)</b>	<b>(10,574,986)</b>	<b>(4,666,886)</b>	
<b>Change in Fund Balance</b>	<b>\$ 31,950,199</b>	<b>\$ 35,939,121</b>	<b>\$ 19,045,933</b>	<b>\$ (44,813,682)</b>	<b>\$ (23,087,352)</b>	<b>\$ (10,950,765)</b>	<b>\$ (6,981,404)</b>	<b>\$ 376,615</b>	
Beginning Fund Balance	20,406,612	52,356,811	88,295,932	107,341,865	62,528,183	39,440,831	28,490,065	21,508,661	
<b>Ending Fund Balance</b>	<b>\$ 52,356,811</b>	<b>\$ 88,295,932</b>	<b>\$ 107,341,865</b>	<b>\$ 62,528,183</b>	<b>\$ 39,440,831</b>	<b>\$ 28,490,065</b>	<b>\$ 21,508,661</b>	<b>\$ 21,885,276</b>	
<b>Summary by State Object:</b>									
300 Purchased Profess & Tech Services	\$ 740,097	\$ 1,297,250	\$ 2,741,848	\$ 2,741,053	\$ 5,500	\$ 1,497,532	\$ 1,494,993	\$ 1,492,454	
520 Other Purchased Property Services	-	10,000	-	-	-	-	-	-	
532 Commun - Web-Based Subt and Licer	-	-	-	1,260	-	-	-	-	
595 Other Purchased Services	-	55,615	142,192	270,301	769,492	200,000	200,000	200,000	
610 Supplies	-	4,509	3,031	5,004	-	5,000	5,000	5,000	
611 Supplies - Technology Related	55,970	20,365	22,239	68,124	-	20,000	20,000	20,000	
615 Expendable Equipment	516,329	146,915	283,597	1,503,031	2,841,413	1,058,257	1,000,000	1,000,000	
616 Expendable Computer Equipment	832,542	33,073	29,096	739,758	500,000	439,374	443,534	447,694	
710 Land Acquisition and Development	-	-	-	284,671	-	-	-	-	
715 Land Improvements	-	-	12,095	1,565,232	-	-	-	-	
720 Building Acq, Construction, and Impr	12,367,022	10,583,113	20,053,966	60,520,300	33,514,144	33,115,635	30,646,472	28,084,851	
730 Purch of Equip - (Not Buses or Comp)	1,067,096	83,983	1,311,635	709,180	-	1,000,000	1,000,000	1,000,000	
732 Purchase or Lease-Purchase of Buses	540,450	-	-	-	-	-	-	-	
734 Purchase or Lease-Technology Relate	-	-	-	19,733	-	-	-	-	
810 Dues and Fees	241	-	-	211	-	-	-	-	
830 Interest	11,506	-	-	-	-	-	-	-	
833 Bond Issuance	414,619	-	-	-	-	-	-	-	
890 Other Expenditures	-	-	-	2	-	-	-	-	
<b>Total State Objects</b>	<b>\$ 16,545,872</b>	<b>\$ 12,234,823</b>	<b>\$ 24,599,699</b>	<b>\$ 68,427,858</b>	<b>\$ 37,630,548</b>	<b>\$ 37,335,798</b>	<b>\$ 34,810,000</b>	<b>\$ 32,250,000</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, 2024, the District has \$81.4 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	\$ 11,450,000
Interest	2,326,040
Annual Fees*	9,306
<b>Total Debt Service</b>	<b>\$ 13,785,346</b>

\* \$9,306 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.

2023 Gross Tax Digest	\$9,747,721,466
Less: District Bond Exemptions	<u>-\$1,710,882,075</u>
2023 Net Tax Digest for Bond Purposes	\$8,036,839,391
<b>Debt Limit (10% of Assessed Value)</b>	<b>\$803,683,939</b>
Less: Amount of Debt as of June 30, 2023	<u>-\$92,320,000</u>
<b>Legal Debt Margin</b>	<b><u>\$711,363,939</u></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 FY2025 E-SPLOST VI proceeds. For more information, see Capital Projects Funds.

Jul-24	\$ 1,973,122
Aug-24	1,955,780
Sep-24	2,021,456
Oct-24	1,915,723
Nov-24	1,855,665
Dec-24	1,990,484
Jan-25	2,005,112
Feb-25	2,408,637
Mar-25	1,835,061
Apr-25	1,789,135
May-25	2,078,500
Jun-25	1,983,051
Total	<u>\$ 23,811,726</u>

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
8/1/2024	-	-	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>5,670,000</b>		<b>283,500</b>	<b>5,953,500</b>		<b>16,410,000</b>		<b>1,257,750</b>	<b>17,667,750</b>		<b>59,300,000</b>		<b>7,505,418</b>	<b>66,805,418</b>		<b>81,380,000</b>	<b>9,046,668</b>	<b>90,426,668</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, 2024, the cumulative variance to projections was 34.9%.

### Operating Factors

New Debt Issuances. Operating factors could include the issuance of new debt or the advance-refunding of existing bond issues. On November 7, 2023, a majority of the qualified voters of Paulding County authorized the imposition of a Special Purpose Local Option Sales Tax (SPLOST) VII. As a part of this tax, it constituted approval of the issuance of general obligation debt of the School District in a principal amount not to exceed \$100,000,000.00 for the purposes of providing funds for (i) the acquisition, construction and equipping of facilities and equipment throughout the School District, including new school facility construction, strategic additions, improvements, renovations, and/or modifications to existing schools, safety & security enhancements, technology, athletic and physical education facilities, and fine arts initiatives (the "Projects"); (ii) paying capitalized interest on the Bonds; and (iii) paying the costs of issuing the Bonds. The School District has not issued any of this general obligation debt as of this report.

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

#### Changes in Revenue

The increase in revenue in FY2024 was due to earnings from investments in a new bank account opened during the fiscal year. With volatile interest rates, this was not budgeted for FY2025.

#### 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

The \$5.7 million increase in fund balance for FY2024 was due to transferring SPLOST VI funds from Capital Projects Fund for the August 2024 principal and interest payments for the 2020 Bond.

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



Paulding County School District  
Fiscal Year Budget

2025

Financial Data

Debt Service Fund									
	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Current Year	FY2025 Proposed Budget	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast	
<b>Revenue:</b>									
Local Taxes	\$ 2,337	\$ 191	\$ 82	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Local Sources	17	14	14	113,240	-	-	-	-	
<b>Total Revenue</b>	<b>\$ 2,354</b>	<b>\$ 205</b>	<b>\$ 96</b>	<b>\$ 113,240</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Expenditures:</b>									
5100 Debt Service	8,204,206	9,525,653	13,831,283	13,784,342	13,785,346	14,111,872	14,074,986	8,166,886	
<b>Total Expenditures</b>	<b>\$ 8,204,206</b>	<b>\$ 9,525,653</b>	<b>\$ 13,831,283</b>	<b>\$ 13,784,342</b>	<b>\$ 13,785,346</b>	<b>\$ 14,111,872</b>	<b>\$ 14,074,986</b>	<b>\$ 8,166,886</b>	
<b>Revenue Over/(Under) Expenditures</b>	<b>\$ (8,201,852)</b>	<b>\$ (9,525,449)</b>	<b>\$ (13,831,188)</b>	<b>\$ (13,671,102)</b>	<b>\$ (13,785,346)</b>	<b>\$ (14,111,872)</b>	<b>\$ (14,074,986)</b>	<b>\$ (8,166,886)</b>	
<b>Other Sources (Uses):</b>									
Transfers In	9,892,515	9,522,153	13,831,283	25,816,036	13,785,346	14,111,872	14,074,986	8,166,886	
Transfers Out	(9,815)	-	-	(6,430,750)	-	-	-	-	
<b>Total Other Sources (Uses)</b>	<b>9,882,700</b>	<b>9,522,153</b>	<b>13,831,283</b>	<b>19,385,286</b>	<b>13,785,346</b>	<b>14,111,872</b>	<b>14,074,986</b>	<b>8,166,886</b>	
<b>Change in Fund Balance</b>	<b>\$ 1,680,848</b>	<b>\$ (3,295)</b>	<b>\$ 96</b>	<b>\$ 5,714,184</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance	1,644,751	3,325,599	3,322,304	3,322,400	9,036,584	9,036,584	9,036,584	9,036,584	
<b>Ending Fund Balance</b>	<b>\$ 3,325,599</b>	<b>\$ 3,322,304</b>	<b>\$ 3,322,400</b>	<b>\$ 9,036,584</b>	<b>\$ 9,036,584</b>	<b>\$ 9,036,584</b>	<b>\$ 9,036,584</b>	<b>\$ 9,036,584</b>	
<b>Summary by State Object:</b>									
810 Dues And Fees	\$ 4,306	\$ 7,306	\$ 8,306	\$ 9,306	\$ 9,306	\$ 9,306	\$ 9,306	\$ 9,306	
830 Interest	3,534,900	4,633,347	3,077,977	2,835,036	2,326,040	1,762,566	1,325,680	1,022,580	
831 Redemption of Principal	4,665,000	4,885,000	10,745,000	10,940,000	11,450,000	12,340,000	12,740,000	7,135,000	
<b>Total State Objects</b>	<b>\$ 8,204,206</b>	<b>\$ 9,525,653</b>	<b>\$ 13,831,283</b>	<b>\$ 13,784,342</b>	<b>\$ 13,785,346</b>	<b>\$ 14,111,872</b>	<b>\$ 14,074,986</b>	<b>\$ 8,166,886</b>	

## Other Post-Employment Benefits (OPEB)

The District reported the following accrued obligation for OPEB (other post-employment benefits) in its FY2023 Annual Financial Report. FY2024 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, 2023, the School District reported a liability of \$155,999,675.00 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2022. The total OPEB liability used to calculate the net OPEB liability was based on an actuarial valuation as of June 30, 2021. An expected total OPEB liability as of June 30, 2022 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, 2022. At June 30, 2022, the School District's proportion was 1.575248%, which was an increase of 0.049393% from its proportion measured as of June 30, 2021.

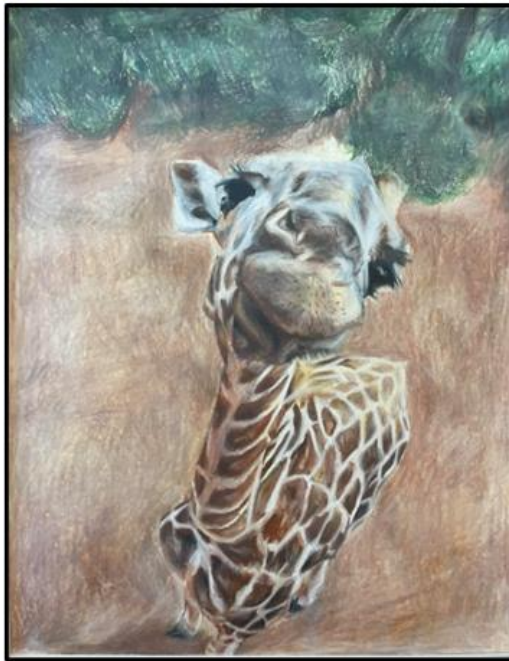
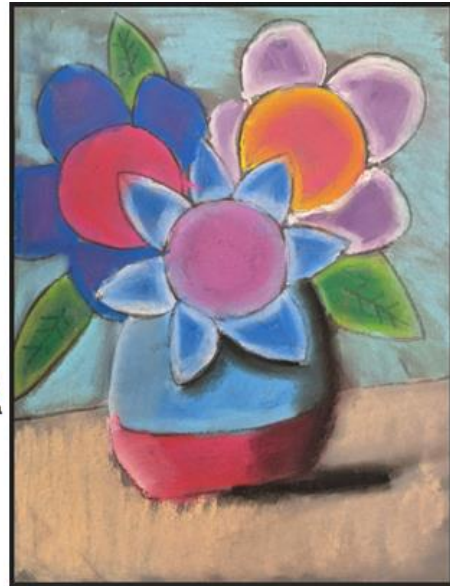
For the year ended June 30, 2023, the School District recognized OPEB expense of (\$4,996,603.00). At June 30, 2023, the School District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPEB	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 6,226,820.00	\$ 61,312,597.00
Changes of assumptions	23,759,070.00	31,551,151.00
Net difference between projected and actual earnings on OPEB plan investments	951,554.00	-
Changes in proportion and differences between School District contributions and proportionate share of contributions	12,156,232.00	131,448.00
School District contributions subsequent to the measurement date	6,527,283.00	-
Total	\$ 49,620,959.00	\$ 92,995,196.00

## Informational Section

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### Featured Student Artwork from 2023-2024



From left to right: Kyleigh Schwartz, 5<sup>th</sup> Grade at McGarity ES; Sofia Bennett, 5<sup>th</sup> Grade at Hiram ES; Josie Huckabee, 11<sup>th</sup> Grade at NPHS; Hannah Brown, 7<sup>th</sup> Grade at Moses MS

## 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.

### ***Net Digest***

The net digest refers to the assessed value (40%) of all properties in a jurisdiction (or tax district), less appropriate exemptions. For 2023, the net digest for the maintenance and operations of PCSD was \$8.1 billion.

#### **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

### ***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 FY2025 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% (\$371,000 x 40% = \$148,400)
2. Deduct the relevant Exemption, in this case \$2,000 Homestead (\$148,400 - \$2,000 = \$146,400)
3. Divide by 1,000 for the mills (\$146,400 / 1,000 = 146.4)
4. Multiply the mills by the Millage Rate (146.4 x 17.675 = \$2,587.62)

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 #3008  
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 evidence (mortgage 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	\$ 2,588
	SCHOOL BND			1.640	\$ 240

Local Option Sales Tax Information

COUNTY M&O

TOTAL DUE

DATE DUE

## 2024 (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 2023, 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
	2023 M&O Millage Rate	% Variance to PCSD	FY2023 Levy per Student	FY2023 Local Revenue per Student
1	Muscogee 23.321	Muscogee 5.646	Cobb \$7,126	Cobb \$13,929
2	Douglas 18.990	Douglas 1.315	Cherokee \$6,434	Bartow \$13,566
3	Cobb 18.700	Cobb 1.025	Bartow \$6,109	Avg >10k \$13,526
4	Avg Comp 17.974	Avg Comp 0.299	Coweta \$5,997	Richmond \$13,495
5	Paulding 17.675	Paulding 0.000	Avg Comp \$5,968	Muscogee \$13,494
6	Avg >10k 17.534	Avg >10k -0.141	Avg >10k \$5,834	Avg Comp \$13,089
7	Bartow 17.430	Bartow -0.245	Douglas \$5,026	Douglas \$12,764
8	Carroll 17.000	Carroll -0.675	Muscogee \$4,882	Carroll \$12,744
9	Richmond 16.493	Richmond -1.182	Paulding \$4,554	Paulding \$12,634
10	Cherokee 16.450	Cherokee -1.225	Richmond \$4,169	Cherokee \$12,426
11	Coweta 15.410	Coweta -2.265	Carroll \$3,816	Coweta \$12,293

### Bond Millage

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



**2024 Millage Rate Highlights:**

- An M&O millage rate of 17.675 was utilized in the FY2025 Budget.
- Bond millage rate of 0.000 will be maintained in the FY2025 Budget, with bond principal and interest paid through E-SPLOST. A bond millage of approximately 1.640 would be required to meet FY2025 debt service.
- Net M&O Digest is projected to increase \$279.4 million or 3.4% to \$8.4 billion.
- Changes in assessed property values (reassessment) will increase 2024 property taxes by an average 3.2% (17.675).
- Other changes to the digest will decrease 2024 property taxes by 3.2%.
- Net Taxes or levy will increase 3.4% (17.675).

## 2024 Current Tax Digest and Eight-Year History of Assessed Value and Taxes Levied

Below is an eight-year history, tax years 2020-2027 (FY2021 – FY2028), 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 (2022 and 2023). 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	FY2021	FY2022	FY2023	Current - FY2024	Proposed - FY2025	FY2026	FY2027	FY2028
Tax Year	2020	2021	2022	2023	2024	2025	2026	2027
Real & Personal Ad Valorem	\$ 5,676,816,294	\$ 6,308,413,844	\$ 8,016,129,739	\$ 9,699,155,792	\$ 10,195,022,788	\$ 11,525,879,842	\$ 13,030,466,580	\$ 14,731,461,858
Motor Vehicle Ad Valorem	31,621,130	50,251,310	47,147,590	45,834,700	43,543,380	41,848,730	40,220,033	38,654,723
Mobile Home Ad Valorem	1,632,921	1,534,173	1,591,706	1,729,204	2,185,042	2,567,419	3,016,712	3,544,630
Timber Ad Valorem (100%)	5,360	225,181	574,328	824,622	165,874	135,764	111,120	90,949
Heavy Duty Equipment	163,857	86,134	144,573	177,148	217,817	267,359	328,169	402,810
<b>Gross Digest</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>10,241,134,901</b>	<b>11,570,699,115</b>	<b>13,074,142,614</b>	<b>14,774,154,971</b>
Less M&O Exemptions	(891,271,119)	(995,663,606)	(1,286,131,802)	(1,608,831,149)	(1,822,910,964)	(2,172,790,644)	(2,589,900,294)	(3,087,082,297)
<b>Net Digest</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>8,418,223,937</b>	<b>9,397,908,471</b>	<b>10,484,242,320</b>	<b>11,687,072,674</b>
Gross M&O Millage Rate	18.750%	18.750%	17.750%	17.675%	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>17.750%</b>	<b>17.675%</b>	<b>17.675%</b>	<b>17.675%</b>	<b>17.675%</b>	<b>17.675%</b>
<b>Net Taxes Levied</b>	<b>\$ 90,355,658</b>	<b>\$ 100,590,882</b>	<b>\$ 120,335,346</b>	<b>\$ 143,854,886</b>	<b>\$ 148,792,108</b>	<b>\$ 166,108,032</b>	<b>\$ 185,308,983</b>	<b>\$ 206,569,010</b>
Net Taxes \$ Increase	\$ 6,519,467	\$ 10,235,224	\$ 19,744,464	\$ 23,519,540	\$ 4,937,222	\$ 17,315,924	\$ 19,200,951	\$ 21,260,027
Net Taxes % Increase	7.8%	11.3%	19.6%	19.5%	3.4%	11.6%	11.6%	11.5%
<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	\$ 235,823	\$ 262,536	\$ 314,068	\$ 375,453	\$ 388,339	\$ 433,533	\$ 483,646	\$ 539,133
40% Market Value, less Exemption	\$ 92,329	\$ 103,015	\$ 123,627	\$ 148,181	\$ 153,336	\$ 171,413	\$ 191,458	\$ 213,653
M&O Millage Rate	18.750%	18.750%	17.750%	17.675%	17.675%	17.675%	17.675%	17.675%
Ad Valorem Taxes	\$ 1,731	\$ 1,932	\$ 2,194	\$ 2,619	\$ 2,710	\$ 3,030	\$ 3,384	\$ 3,776
<b>Increase</b>	<b>\$ 128</b>	<b>\$ 200</b>	<b>\$ 263</b>	<b>\$ 425</b>	<b>\$ 91</b>	<b>\$ 320</b>	<b>\$ 354</b>	<b>\$ 392</b>
<b>% Increase</b>	<b>8.0%</b>	<b>11.6%</b>	<b>13.6%</b>	<b>19.4%</b>	<b>3.5%</b>	<b>11.8%</b>	<b>11.7%</b>	<b>11.6%</b>
<b>Property Tax Rates and Collections</b>								
M&O Millage Rate	18.750%	18.750%	17.750%	17.675%	17.675%	17.675%	17.675%	17.675%
Taxes Levied	\$ 90,355,658	\$ 100,590,882	\$ 120,335,346	\$ 143,854,886	\$ 148,792,108	\$ 166,108,032	\$ 185,308,983	\$ 206,569,010
Collections	\$ 91,124,750	\$ 100,868,919	\$ 120,516,262	\$ 143,548,147	\$ 149,094,066	\$ 168,903,370	\$ 191,344,626	\$ 216,767,528
<b>% Collections vs Levy</b>	<b>100.9%</b>	<b>100.3%</b>	<b>100.2%</b>	<b>99.8%</b>	<b>100.2%</b>	<b>101.7%</b>	<b>103.3%</b>	<b>104.9%</b>
Collections Less 2.5% Fee*	\$ 88,846,631	\$ 98,347,196	\$ 117,503,355	\$ 140,547,991	\$ 145,978,000	\$ 165,373,289	\$ 187,345,523	\$ 212,237,086

\* Reflects the Collection Fee charged by the Tax Commissioner of Paulding County (fee changed to 2.09% in 2023 or FY2024).

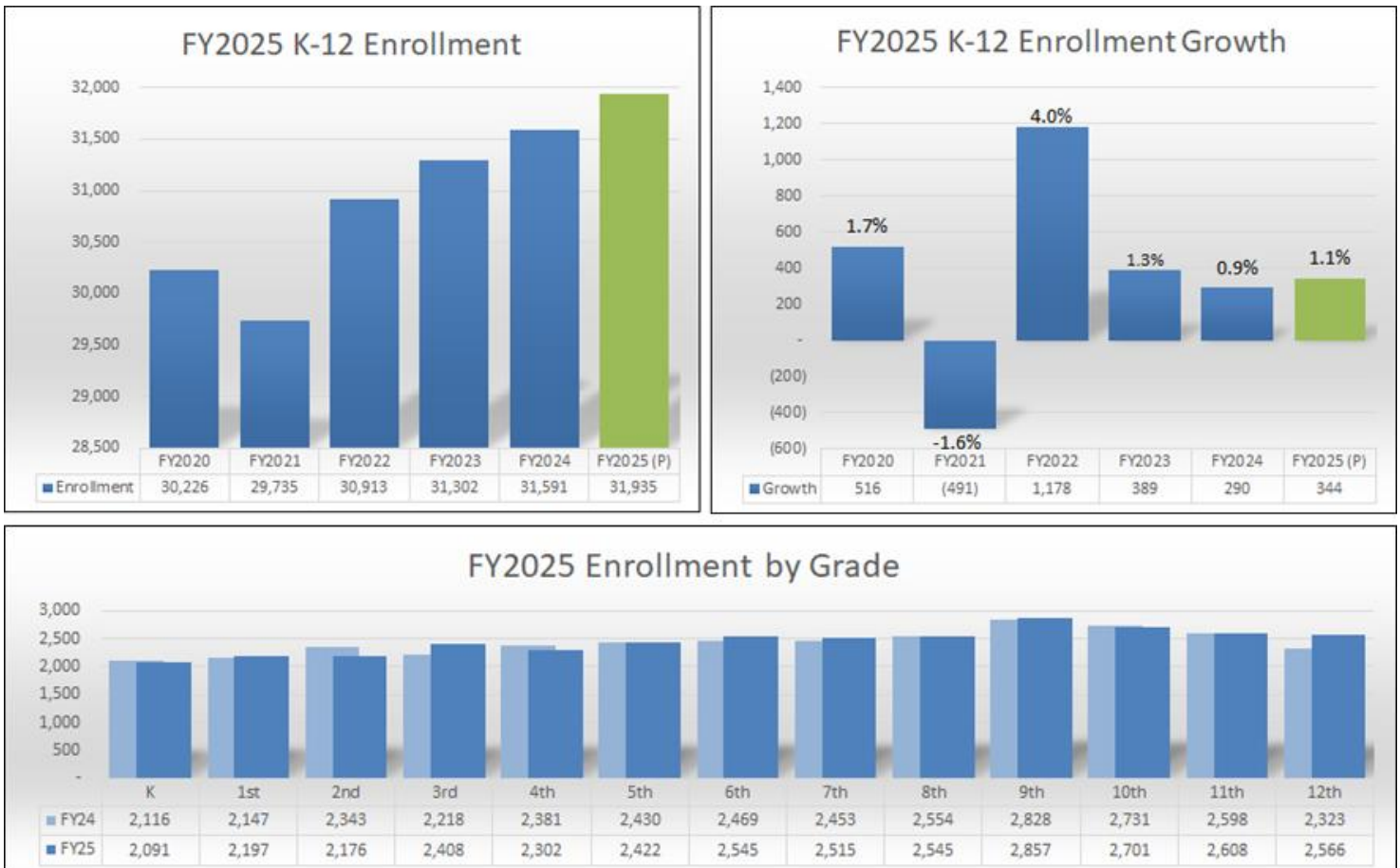
## Alternative Tax Collections

Fiscal Year	FY2020	FY2021	FY2022	FY2023	Current FY2024	Proposed FY2025
Tax Year	2019	2020	2021	2022	2023	2024
<b>Alternative Tax Collections:</b>						
Title Ad Valorem Tax (411910)	\$ 8,819,900	\$ 10,779,671	\$ 11,887,973	\$ 11,967,245	\$ 11,272,916	\$ 12,487,000
Other Sales Taxes (411210)*	3,415,416	5,504,289	5,530,394	4,016,200	3,276,882	3,742,000
Other Taxes (411900)**	32,243	32,791	33,740	-	34,349	33,000
<b>Total</b>	<b>\$ 12,267,559</b>	<b>\$ 16,316,752</b>	<b>\$ 17,452,107</b>	<b>\$ 15,983,445</b>	<b>\$ 14,584,146</b>	<b>\$ 16,262,000</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

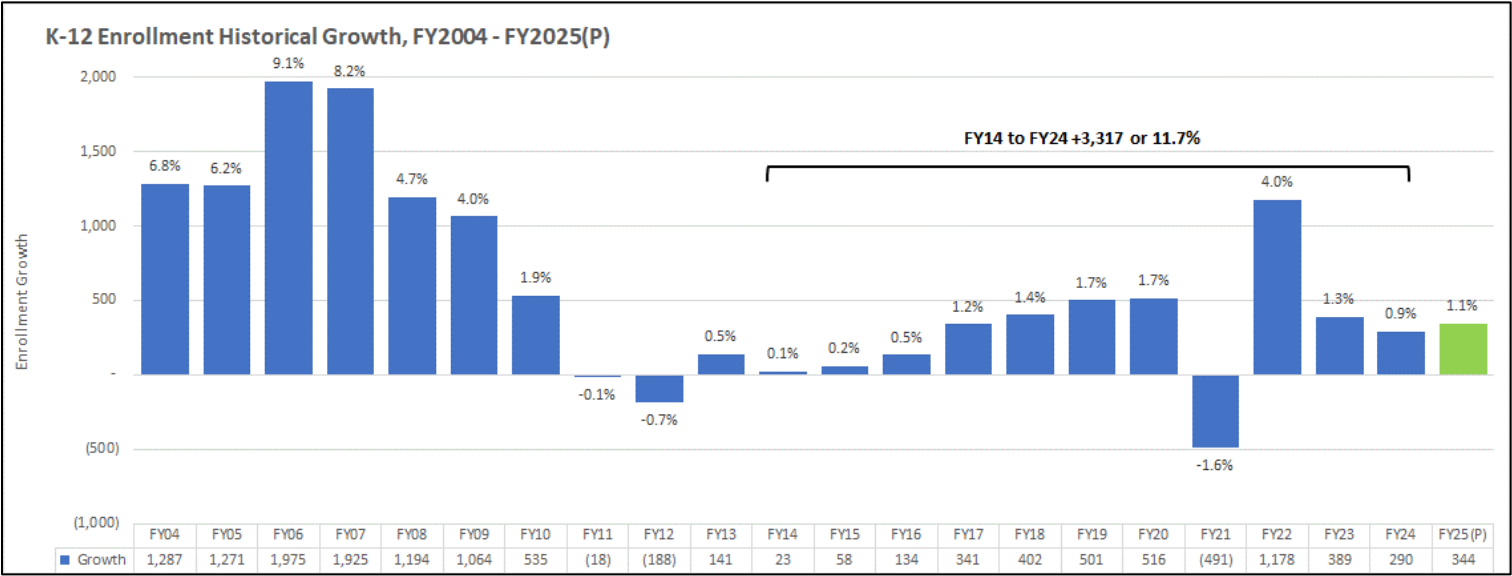
PCSD is projected to educate 31,935 students in FY2025 (school year 2024-2025), an increase of 344 students or 1.1%. Due to changes in educational environments from COVID-19, the District Plans to educate 238 students in a digital learning environment and 31,697 face-to-face.

- Elementary School Growth: 13,596 Students a Decrease of 39 or -0.3%
- Middle School Growth: 7,605 Students an Increase of 129 or 1.7%
- High School Growth: 10,733 Students an Increase of 253 or 2.4%



Historical Enrollment Growth

For the 10 years ending FY2024, the District had an annual growth rate of 1.1%. FY2014 to FY2024 enrollment increased 3,317 or 11.7% even with an anomaly in FY2021 because of the COVID-19 pandemic. 2022 enrollment grew 4.0%, the largest growth rate in a decade. 2025 is projected to grow 344 or 1.1% with both digital learning and face-to-face instruction.



Student Enrollment for Eight Years

See the following *FY2025 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

2025

## FY2025 Projection Summary Report

### Elementary Schools

	2020	2021	2022	2023
34 Abney Elementary	1,320	1,239	1,195	1,247
20 Allgood Elementary	899	814	872	809
23 Baggett Elementary	616	603	606	586
31 Burnt Hickory Elementary	1,050	1,026	1,082	1,039
2 Dallas Elementary	444	431	485	497
26 Dugan Elementary	668	611	615	647
3 Hiram Elementary	808	737	743	794
33 Hutchens Elementary	666	637	649	633
5 McGarity Elementary	617	579	601	586
18 Nebo Elementary	632	598	614	699
6 New GA Elementary	332	347	391	423
15 Northside Elementary	572	580	633	627
16 Panther Elementary	533	506	519	508
25 Poole Elementary	450	420	448	464
32 Ragsdale Elementary	556	545	605	582
19 Roberts Elementary	644	576	635	657
24 Russom Elementary	868	844	940	921
14 Shelton Elementary	1,205	1,200	1,383	1,417
8 Union Elementary	498	455	471	463
<b>All Total Elementary</b>	<b>13,378</b>	<b>12,748</b>	<b>13,487</b>	<b>13,599</b>

### Middle Schools

	2020	2021	2022	2023
27 Austin Middle	856	802	783	792
17 Dobbins Middle	666	607	611	532
9 East Paulding Middle	901	887	882	858
10 Herschel Jones Middle	812	818	804	807
22 Moses Middle	774	773	878	907
29 McClure Middle	1,424	1,472	1,511	1,536
36 Ritch Middle	640	697	700	755
35 Scoggins Middle	728	745	743	760
11 South Paulding Middle	481	472	473	481
37 Crossroads Middle				
<b>All Total Middle School</b>	<b>7,282</b>	<b>7,273</b>	<b>7,385</b>	<b>7,428</b>

### High Schools

Note: Includes AltEd

	2020	2021	2022	2023
12 East Paulding High	1,783	1,766	1,893	1,905
21 Hiram High	1,473	1,452	1,458	1,468
30 North Paulding High	2,570	2,698	2,836	2,986
13 Paulding County High	1,898	1,906	1,932	2,005
28 South Paulding High	1,842	1,892	1,922	1,911
<b>All Total High School</b>	<b>9,566</b>	<b>9,714</b>	<b>10,041</b>	<b>10,275</b>

### Total Enrollment

	2020	2021	2022	2023
<b>Total</b>	<b>30,226</b>	<b>29,735</b>	<b>30,913</b>	<b>31,302</b>

Current Year				FY2025 Projection			Three-Year Forecast		
2023-2024				2024-2025					
Rank	2024	Var	% Var	2025	Growth	% Var	2026	2027	2028
2	1,271	24	1.9%	1,282	11	0.9%	1,293	1,305	1,316
5	831	22	2.7%	856	25	3.0%	882	909	936
14	571	(15)	-2.6%	573	2	0.4%	575	578	580
3	1,040	1	0.1%	1,030	(10)	-0.9%	1,021	1,012	1,002
16	494	(3)	-0.6%	476	(18)	-3.6%	459	442	426
10	631	(16)	-2.5%	605	(26)	-4.1%	580	556	534
7	768	(26)	-3.3%	749	(19)	-2.5%	730	712	694
8	642	9	1.4%	645	3	0.5%	648	651	654
13	600	14	2.4%	603	3	0.5%	606	608	611
6	818	119	17.0%	813	(5)	-0.6%	809	804	800
19	343	(80)	-18.9%	342	(1)	-0.4%	340	339	337
12	603	(24)	-3.8%	557	(46)	-7.6%	515	476	440
15	529	21	4.1%	532	3	0.5%	535	537	540
17	481	17	3.7%	511	30	6.3%	543	577	614
11	624	42	7.2%	627	3	0.6%	631	634	638
9	633	(24)	-3.7%	636	3	0.5%	639	642	645
4	961	40	4.3%	1,012	51	5.3%	1,065	1,121	1,181
1	1,397	(20)	-1.4%	1,356	(41)	-2.9%	1,316	1,278	1,240
18	398	(65)	-14.0%	390	(8)	-2.0%	382	374	367
19	13,635	36	0.3%	13,596	(39)	-0.3%	13,570	13,557	13,556

2022-2023				2024-2025					
Rank	2024	Var	% Var	2025	Growth	% Var	2026	2027	2028
4	811	19	2.4%	854	43	5.3%	899	947	997
8	556	24	4.5%	549	(7)	-1.3%	541	534	527
3	869	11	1.3%	644	(225)	-25.9%	477	354	262
5	809	2	0.2%	726	(83)	-10.2%	652	585	525
2	929	22	2.4%	964	35	3.8%	1,000	1,038	1,077
1	1,499	(37)	-2.4%	837	(662)	-44.1%	468	261	146
7	718	(37)	-4.9%	712	(6)	-0.8%	707	701	695
6	776	16	2.1%	814	38	5.0%	855	897	942
9	509	28	5.8%	576	67	13.2%	652	738	836
				928	928	0.0%	928	928	928
9	7,476	48	0.6%	7,605	129	1.7%	7,180	6,984	6,936

2022-2023				2024-2025					
Rank	2024	Var	% Var	2025	Growth	% Var	2026	2027	2028
4	1,904	(1)	0.0%	1,986	82	4.3%	2,072	2,161	2,255
5	1,503	35	2.4%	1,513	10	0.7%	1,524	1,534	1,544
1	3,052	66	2.2%	3,100	48	1.6%	3,148	3,198	3,248
2	2,116	111	5.5%	2,125	9	0.4%	2,135	2,144	2,154
3	1,905	(6)	-0.3%	2,009	104	5.4%	2,118	2,233	2,354
5	10,480	206	2.0%	10,733	253	2.4%	10,997	11,270	11,555

FY25 Title 1 Schools



## 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:

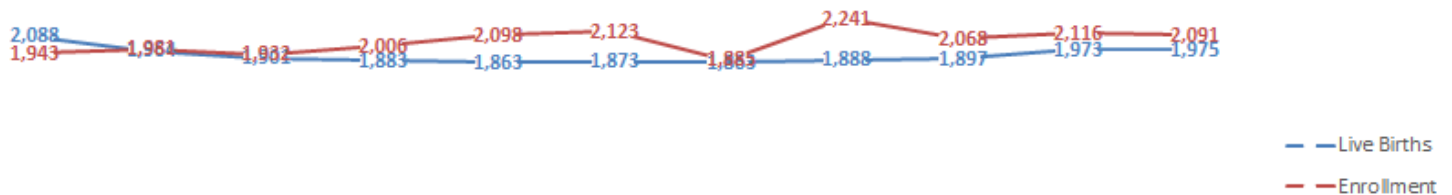
FY24 2<sup>nd</sup> Grade (216) divided by FY23 1<sup>st</sup> Grade (203) = Survival Rate (1.064)

FY24 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.

**Birth Rate vs Enrollment**

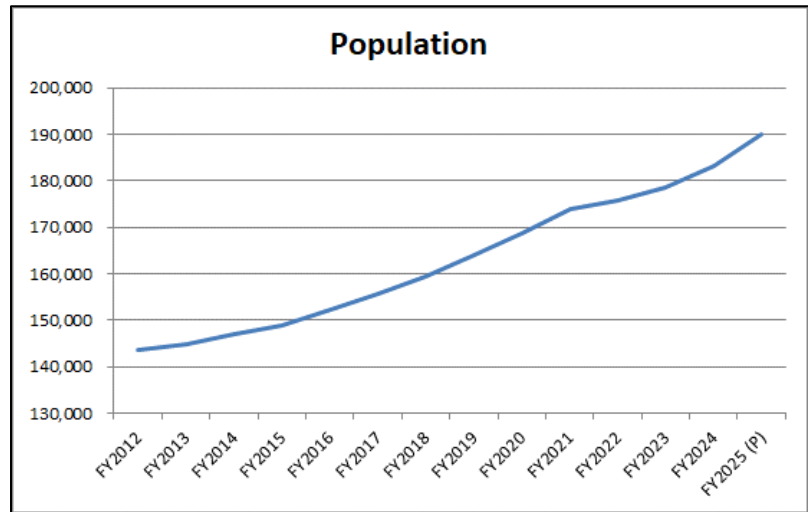


Forecasts are typically calculated using the most recent growth rate. Other factors that may influence projections and forecasts include population and new home construction.



## Population

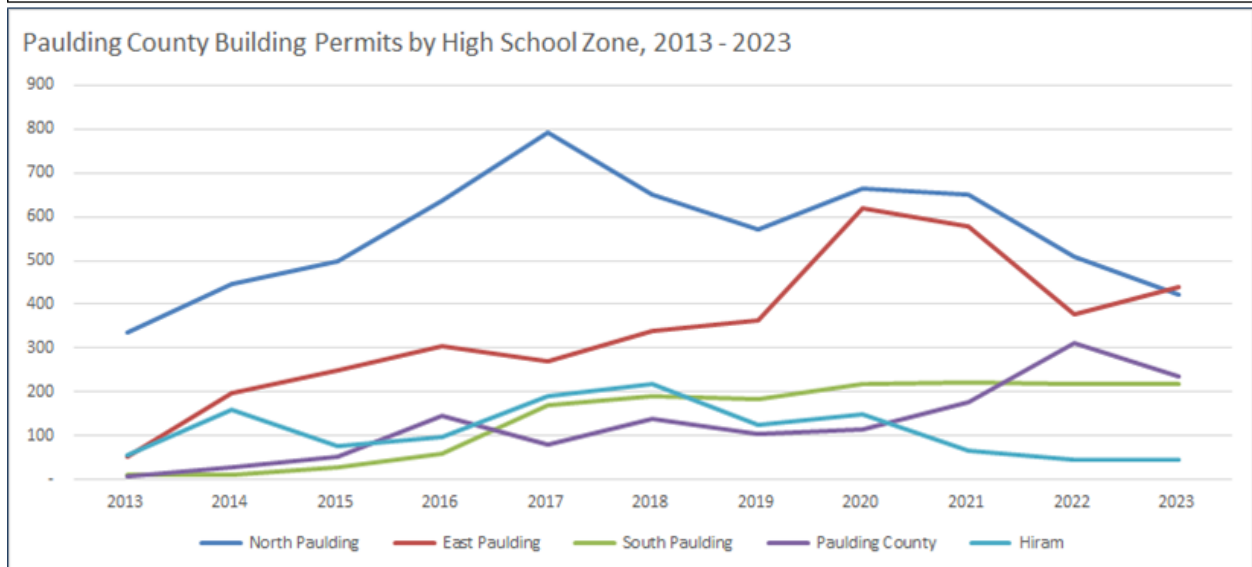
Paulding County continues to see strong population growth. In fact, the Atlanta Regional Commission (ARC) predicts Paulding County will reach a population of almost 260,000 by 2040, the third fastest growing county in the 20-county metro Atlanta area.



## New Home Construction

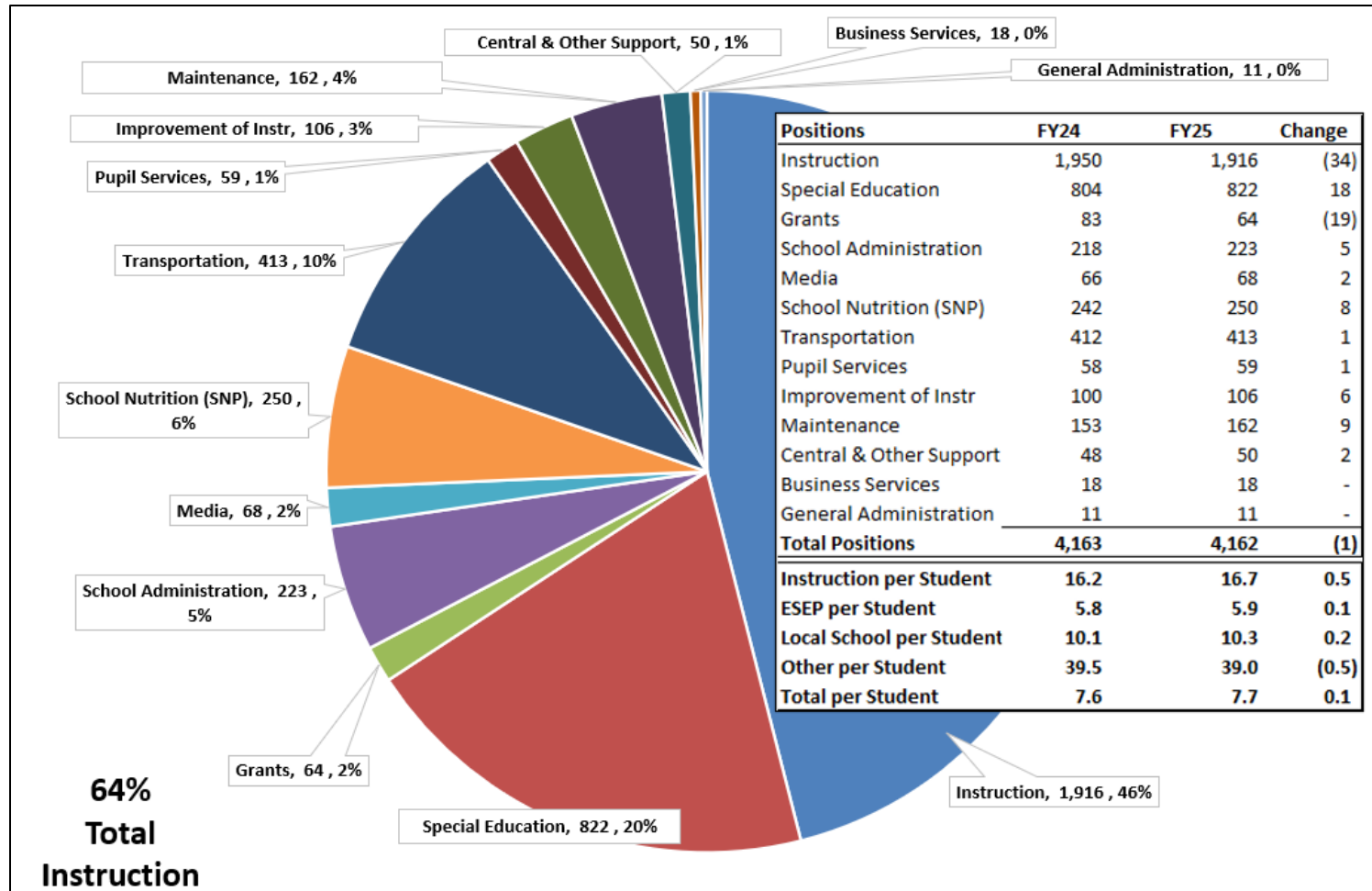
In calendar year 2013, Paulding County issued only 462 building permits. By 2017, over 1,500 were issued, with most of the growth clustering around North and East Paulding High Schools. The overall growth trend continued into 2018. Beginning in 2019, building permits started to retract. By 2023, over 1,300 permits were issued, with most of the growth clustering around North and East Paulding High Schools.

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
North Paulding	336	446	497	636	792	649	570	664	651	510	422
East Paulding	53	199	251	304	269	340	365	620	577	378	441
South Paulding	10	11	29	60	170	190	184	219	223	219	219
Paulding County	7	28	53	146	81	137	105	113	178	311	235
Hiram	56	160	75	96	189	218	124	148	67	44	44
<b>Total</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>	<b>1,361</b>



## Personnel Resource Allocation

The proposed budget anticipates 4,162 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 reflects a net reduction of 1 position due to the ending of the ESSER grant in FY2024. Below is a list of allotment changes contained in the Proposed Budget.

	Original FY2025 Allotments														
	FY2025 Changes														
	General Fund					Grants					SNP		Total		
	Original GenEd	+/-	Original ESEP	+/-	Total	Original ESEP	+/-	Original Other	+/-	Total	Original SNP	+/-	Original	+/-	FY2025 Total
School Based Allotments:															
Elementary Schools	1,176	(11)	283	11	1,459	40	-	36	(7)	69	115	-	1,650	(7)	1,643
Middle Schools	508	21	162	(7)	683	1	-	26	(13)	14	59	8	756	9	764
High Schools	595	20	174	9	797	4	-	10	(7)	7	53	-	836	22	857
Total School Based Allotments	2,278	29	619	13	2,939	45	-	72	(27)	90	227	8	3,241	23	3,264
Other Direct Instruction & Support															
School Leadership Division*	33	2	-	-	35	-	-	-	-	-	-	-	33	2	35
New Hope Education Center	25	(2)	2	(1)	24	-	-	34	(34)	-	-	-	60	(36)	24
Teaching & Learning Division*	37	1	-	-	38	-	-	-	-	-	-	-	37	1	38
Student Services	-	-	100	2	102	4	8	-	-	12	-	-	104	10	114
Total	2,373	31	721	14	3,138	49	8	106	(61)	102	227	8	3,476	-	3,476
School Leadership Division	6	-	-	-	6	-	-	-	-	-	-	-	6	-	6
Safety & Security	15	2	-	-	17	-	-	-	-	-	-	-	15	2	17
Student Support	9	-	-	-	9	-	-	1	-	1	-	-	10	-	10
School Support	5	-	-	-	5	-	-	-	-	-	-	-	5	-	5
Nursing	4	-	-	-	4	-	-	-	-	-	-	-	4	-	4
Custodial	15	-	-	-	15	-	-	-	-	-	-	-	15	-	15
Central Registration	7	1	-	-	8	-	-	-	-	-	-	-	7	1	8
SNP	-	-	-	-	-	-	-	-	-	-	13	-	13	-	13
Transportation	412	1	-	-	413	-	-	-	-	-	-	-	412	1	413
Teaching & Learning Division	40	1	-	-	41	-	-	0	-	0	-	-	40	1	41
Curriculum	18	5	-	-	23	-	-	9	(9)	-	-	-	27	(4)	23
School Improvement	7	-	-	-	7	-	-	-	(1)	(1)	-	-	7	(1)	6
Title I	-	-	-	-	-	-	-	17	1	18	-	-	17	1	18
Special Education	-	-	24	-	24	2	-	-	-	2	-	-	26	-	26
Technology Division	52	2	-	-	54	-	-	-	-	-	-	-	52	2	54
Business Services Division	22	-	-	-	22	-	-	-	-	-	-	-	22	-	22
Human Resources Division	11	-	-	-	11	-	-	-	-	-	-	-	11	-	11
Office of Superintendent	5	-	-	-	5	-	-	-	-	-	-	-	5	-	5
Chief of Staff	5	-	-	-	5	-	-	-	-	-	-	-	5	-	5
Communications	4	-	-	-	4	-	-	-	-	-	-	-	4	-	4
Capital Improvement	5	-	-	-	5	-	-	-	-	-	-	-	5	-	5
Maintenance	40	(1)	-	-	39	-	-	-	-	-	2	-	42	(1)	41
Board of Education	7	-	-	-	7	-	-	-	-	-	-	-	7	-	7
Grand Total	2,991	39	745	14	3,789	51	8	133	(70)	123	242	8	4,163	(1)	4,162

\* 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	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Current Year	FY2025 Proposed Budget
85	Kindergarten Regular Education Teacher	102	106	114	112	110
100	Grades K-5 Combination Teacher	23	48	39	34	40
101	Grade 1 Teacher	105	95	114	103	106
102	Grade 2 Teacher	105	100	108	118	111
103	Grade 3 Teacher	106	105	112	112	120
104	Grade 4 Teacher	86	86	96	94	92
105	Grade 5 Teacher	89	86	94	97	94
106	Grade 6 Teacher	85	85	89	89	94
107	Grade 7 Teacher	86	86	92	92	92
108	Grade 8 Teacher	89	88	93	92	94
113	Grades 6-8 Combination Teacher	10	31	28	27	10
114	Grades 9-12 Combination Teacher	330	357	382	389	383
115	Military Science Teacher	13	12	12	12	12
120	Middle School Connections (6-8) Teacher	9	12	12	11	10
122	In-School Suspension (ISS) Teacher	5	5	4	5	5
123	Middle School Career, Technical and Agricultural Teacher	18	18	18	18	20
124	Work Based Learning (WBL)Teacher (School Level	1	2	2	2	2
130	Instructional Specialist (P-8)	136	134	133	130	133
131	Early Intervention Teacher (Kindergarten)	5	9	9	9	8
132	Early Intervention Primary Teacher	19	23	23	26	24
133	EIP 4th and 5th Grade Teacher	19	25	25	25	23
141	Preschool Special Education Teacher	19	19	22	22	22
142	Career Technical Instruction Teacher	5	5	5	5	5
144	ESOL Teacher	24	24	28	31	32
145	Hospital/Homebound Instructor	3	3	4	4	4
146	Gifted Elementary Teacher (P-5)	22	24	25	26	27
149	Adapted Physical Education Teacher	2	2	2	2	2
150	Career, Technical and Agricultural Education (9-12) Teacher	67	69	74	75	76
156	Other Instructional Provider	3	3	3	3	3
157	Other Instructional Provider	11	10	9	11	19
158	Teacher of Emotional/Behavioral Disorder Students	10	11	10	10	9
160	Teacher of Mild Intellectual Disability Students	38	42	43	40	41
161	Teacher of Moderate Intellectual Disability Students	12	15	19	21	24
162	Teacher of Severe Intellectual Disability Students	5	4	6	6	5
163	Teacher of Profound Intellectual Disability Students	4	1	1	1	1
164	Teacher of Hearing Impaired Students	2	2	2	2	3
165	Teacher of Visually Impaired Students	2	2	2	2	3
167	Teacher of Autistic Students	14	15	16	17	20
169	Teacher of Orthopedic Impaired Students	1	1	1	1	1
171	Special Education Interrelated Teacher	217	249	261	267	266
304	Special Education Bus Aide	54	54	104	104	104
309	Nursing Supervisor	-	-	-	-	1
395	Facilitator	7	2	2	3	3
397	Instructional Specialist	1	14	13	-	-
398	Graduation Coach/Specialist	2	3	3	3	3
399	Superintendent Secretary	1	1	1	1	1
400	Elementary Counselor	24	24	25	27	27
401	Middle School Counselor	17	16	16	18	19
402	High School Counselor	25	26	29	29	28
405	School Psychologist	14	19	20	22	22
407	School Social Worker	1	1	5	5	5
408	Family Services Coordinator	2	2	1	1	1
409	School Nurse	38	38	39	39	39
410	School Food Service Worker	194	194	194	194	201
411	Attendance Worker	2	4	3	3	3
413	Parent Coordinator	1	1	1	1	1
415	Information Services Personnel	1	1	1	1	2
420	Secretary	69	71	71	71	72
424	Information Services Personnel - Central Support Services	9	10	10	10	12
425	Bookkeeper	33	33	33	33	34

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CPI	Title	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Current Year	FY2025 Proposed Budget
427	Information Services Personnel - School Food Service	3	3	3	4	4
429	Data Clerk	6	6	6	5	5
431	Business Services Secretary/Clerk	14	14	14	14	15
435	Paraprofessional/Teacher Aide Personnel	116	121	147	129	134
436	Special Education Para-professional/ Teacher Aid- Ages 6-21	231	248	273	272	285
437	Interpreter	1	1	1	1	2
438	Rehabilitation Counselor	1	1	1	1	1
440	Librarian/Media Specialist	33	33	33	33	34
441	Teacher Support Specialist	1	3	3	3	3
442	Library/Media Support Paraprofessional Personnel	33	33	33	33	34
445	Technology Specialist	23	23	31	36	36
451	Support Services Secretary/Clerk	10	10	10	10	11
452	Student Clerk/Aide	-	-	2	2	2
453	Special Education Paraprofessional - Ages 3 to 5	17	14	2	1	1
454	School Nutrition Maintenance Personnel	1	1	2	2	2
455	Plant Operations Director or Manager	3	3	4	4	4
456	Maintenance Personnel	38	38	40	40	39
457	Custodial Personnel	55	55	55	57	58
458	Plant Operations and Maintenance Secretary/Clerk	2	2	2	2	2
459	Miscellaneous Activities	0	0.49	-	-	-
460	Transportation Director/Manager	3	3	4	4	4
461	Bus Driver	283	283	282	282	282
462	Transportation Mechanic	11	11	10	10	11
463	Transportation Secretary/Clerk	10	10	11	11	11
464	Other Transportation Personnel	-	-	1	1	1
465	Finance & Business Service Manager	1	2	2	2	2
466	Finance & Business Service Personnel	11	13	13	14	13
473	Human Resources Personnel	3	4	4	5	5
474	Central Support Clerk	9	9	11	12	10
477	School Food Service Secretary/ Clerk/Bookkeeper	3	3	3	3	3
478	School Food Service Manager	37	37	37	37	38
479	Diagnostician	1	1	-	-	-
480	Speech-Language Pathologist	31	35	37	46	45
482	Physical Therapist (PT)	2	2	2	3	3
483	Occupational Therapist (OT)	12	11	14	13	14
487	General Administration Secretary/Clerk	1	1	1	1	1
488	Public Relations Personnel	1	1	3	5	5
489	Construction Manager/Director	1	2	3	6	5
490	Security Personnel / Security Officer	7	7	43	44	54
600	Superintendent	1	1	1	1	1
601	Deputy/Associate/Assistant/ Area Superintendent	4	6	5	5	5
602	Personnel/Human Resources Director	1	2	1	1	1
610	Principal	33	33	33	33	34
614	Alternative School Director	1	1	1	1	1
615	Assistant Principal	66	66	66	72	74
620	Director of Curriculum/Instruction	5	8	8	8	8
621	Instructional Supervisor	76	90	116	133	112
622	Director of School Safety	1	1	1	1	1
630	Food Service Administrator	1	1	2	2	2
640	Special Education Director	2	2	1	1	1
641	Director of Student Services	1	1	2	3	3
643	Technology Director	2	3	4	4	5
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
691	District Board Member	7	7	7	7	7
<b>Total</b>		<b>3,617</b>	<b>3,798</b>	<b>4,097</b>	<b>4,132</b>	<b>4,162</b>

## 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.

FY2025 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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**FY2025 Elementary Allotment Assumptions (19)**

As of March 1, 2024

General Education Student : Teacher Ratio and Allotments

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

FY2025 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									
FY2025 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			Facilities Lead Custodial Service						
Day Porter (260 x 8)	1	>1,000	Facilities Lead (258 x 8)	1	per School				
2 Itinerant Day Porters per Feeder Pattern									



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**FY2025 Middle School Allotment Assumptions (10)**

As of March 1, 2024

General Education Student : Teacher Ratio and Allotments

6th - 8th Grade

28.5 : 1

FY2025 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	
							5	>=1,201	
Counselors (210 x 8)	1	per School				Music	2	per School	
						Art	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		
Computer Science (190 x 8)	1	per School	Reading Recovery (190 x 8)			Allotments are at Facility Code 99			
FY2025 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			Facilities Lead Custodial Service						
Day Porter (260 x 8)	1	>1,000	Facilities Lead (258 x 8)	1	per School				
2 Itinerant Day Porters per Feeder Pattern									

# Paulding County School District Fiscal Year Budget

**2025**

## FY2025 High School Allotment Assumptions (5)

As of March 1, 2024

### General Education Student : Teacher Ratio and Allotments

9th - 12th Grade\* 22.5 : 1

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

FY2025 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						
FY2025 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			Facilities Lead Custodial Service			
SNP Assistant (184 x 4)	Based on Demand		Day Porter (260 x 8)	1	>1,000	Facilities Lead (258 x 8)	1	per School	
				1	>2,500				
			2 Itinerant Day Porters per Feeder Pattern						

## Outstanding Bond Issues

### Series 2014, Refunding Bond

Outstanding bonds include the 2014 Series (refunding debt), which includes 5,670 \$1,000 par value non-callable bonds or \$5,670,000. 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 16,410 \$1,000 par value bonds or \$16,410,000. 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.

Outstanding bonds includes 59,300 \$1,000 par value bonds or \$59,300,000. 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-		Highly speculative
B1		B+		B+		
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
8/1/2024	-	-	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>5,670,000</b>		<b>283,500</b>	<b>5,953,500</b>		<b>16,410,000</b>		<b>1,257,750</b>	<b>17,667,750</b>		<b>59,300,000</b>		<b>7,505,418</b>	<b>66,805,418</b>		<b>81,380,000</b>	<b>9,046,668</b>	<b>90,426,668</b>
	Non-Callable					Non-Callable					Callable <u>on</u> 2/1/25 at 100							

## Performance Measures

### Graduation Rates

# PCSD Boasts Fifth-Highest Graduation Rate Among 16 Largest School Systems in Georgia

## *District Graduates 89.9 Percent in 2023*

Three years from the onset of the COVID-19 pandemic, the Paulding County School District's Class of 2023 showed remarkable resilience by maintaining a graduation rate just under 90 percent, according to data released today by the Georgia Department of Education. The school district's five high schools achieved an average graduation rate of 89.9 percent – well above the 84.4 percent average graduation rate of all school districts in Georgia, and less than one percentage point from equaling PCSD's all-time high graduation rate of 90.8 percent in the pandemic year of 2020.

Impressively, of the 16 school districts in Georgia with a graduation class of more than 2,000 students, the Paulding County School District's graduation rate ranked 5th highest. These rankings are a remarkable achievement for a low-wealth school district because while PCSD's graduation rate ranks 5th among the 16 largest school systems, the district's local revenue per pupil ranks 14<sup>th</sup> among the same group.

Georgia Department of Education				
2023 Four-Year Graduation Rate - Districts with Graduating Class More Than 2,000				
	System Name	Graduation Class Size	Total Graduated	Graduation Rate
1	Forsyth County	4179	4002	95.8
2	Cherokee County	3219	2967	92.2
3	Columbia County	2126	1958	92.1
4	Fulton County	7547	6815	90.3
5	<b>Paulding County</b>	<b>2578</b>	<b>2317</b>	<b>89.9</b>
6	Savannah-Chatham County	2347	2090	89.1
7	Douglas County	2229	1974	88.6
8	Cobb County	9088	7973	87.7
9	Henry County	3900	3420	87.7
10	Houston County	2248	1969	87.6
11	Hall County	2117	1853	87.5
12	Atlanta Public Schools	3247	2812	86.6
	<b>State of Georgia</b>	<b>134822</b>	<b>113735</b>	<b>84.4</b>
13	Gwinnett County	14971	12254	81.9
14	Clayton County	4000	3243	81.1
15	Richmond County	2034	1586	78.0
16	DeKalb County	6591	4994	75.8



Following the academic challenges brought on by the COVID-19 pandemic, including a balance of virtual and in-person instruction across the district in the spring of 2020 and during the 2021-2022 school year, the graduation rate performance is an indicator that Paulding County students have emerged strong and are continuing to outperform their peers across the state. Over the last 10 years, PCSD's graduation rate has increased by a remarkable 12.3 percentage points.

"The COVID-19 pandemic significantly impacted the high school experience of the 2023 graduating class, interrupting both their freshman and sophomore years," said Superintendent Steve Barnette. "In schools across the country, there has been significant concern about the impact of the pandemic and how severe learning loss would be. Paulding County was one of the first school districts in the nation to return students to in-person learning, and I am pleased to say that our students are thriving and graduating on time as a result. Maintaining a near 90-percent graduation rate is a testament to the Class of 2023's resilience and commitment of our educators to the success of their students."

Mr. Barnette also noted that the most important aspect of a student graduating is the quality of education that the student received. "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 prepared for future success."

One of the district's five high schools, North Paulding High School posted its highest graduation rate in school history at 95.6 percent, and East Paulding High School also increased its graduation rate from 89.0 percent to 89.3 percent. Additionally, all five PCSD high schools once again topped the state average.

According to the school district's Teaching and Learning Department, the significant increase in graduation rates over the last 10 years can be attributed to the implementation of evidence-based instruction in high schools, as well as the more recent implementation of structured literacy initiatives that are having a measurable effect on K-12 student achievement in all 33 district schools. The school district also implemented a range of academic mitigations following the pandemic to help reduce learning loss.

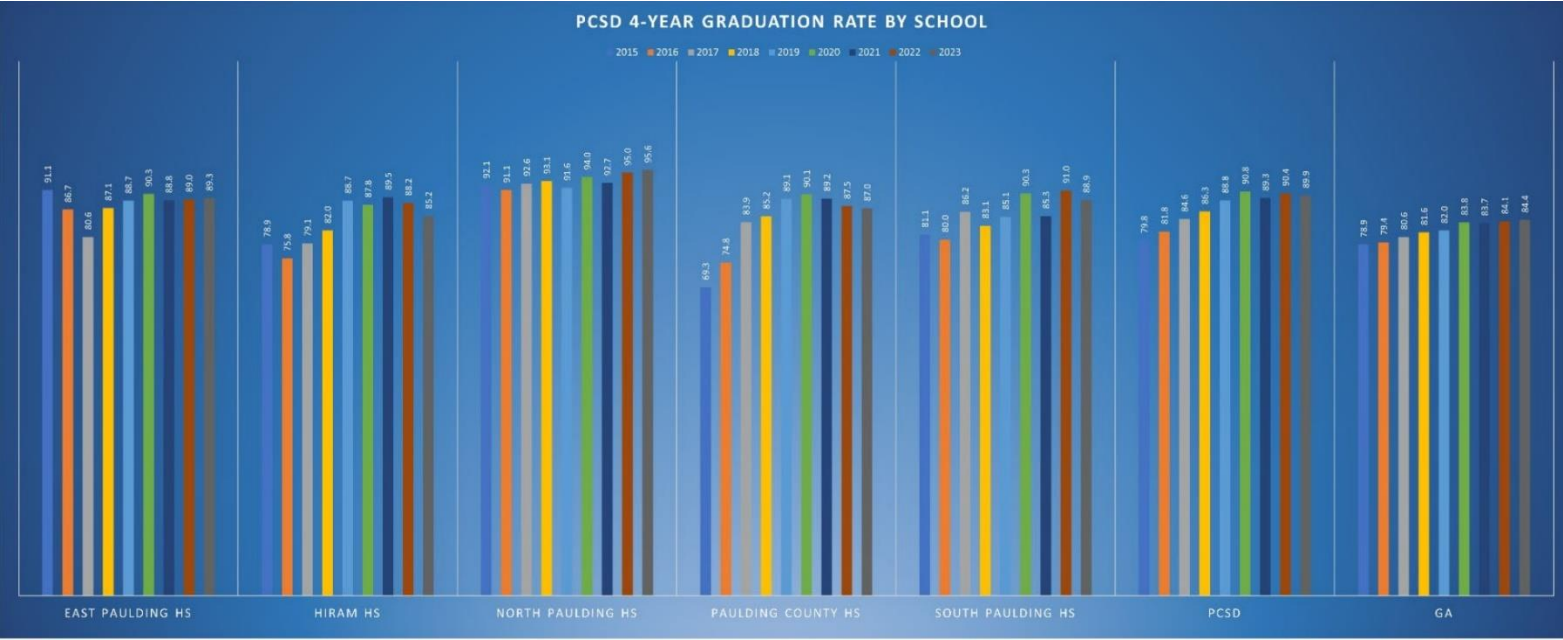
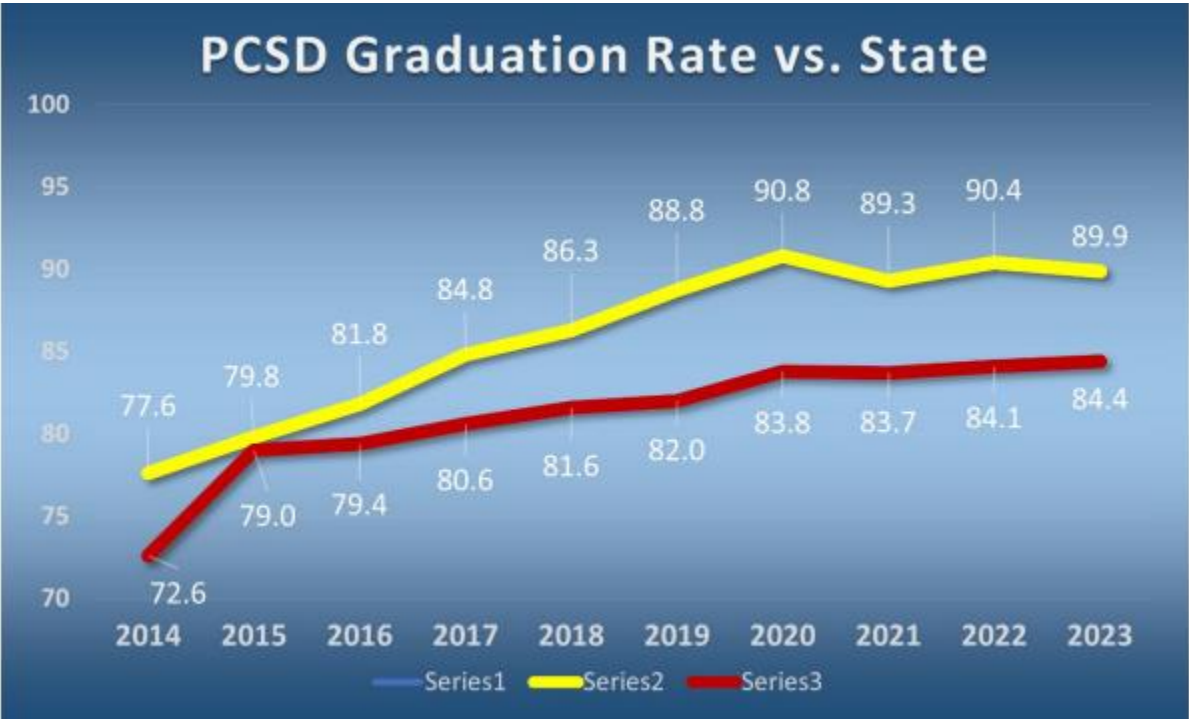
Georgia calculates the graduation rate using a formula known as the adjusted cohort rate, which is required by the U.S. Department of Education. The four-year adjusted cohort graduation rate defines the cohort based on when a student first becomes a freshman; it is calculated using the number of students 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 2023 is 92.2 percent, the highest five-year graduation rate in PCSD history.

The Paulding County School District graduation rate has topped the state average for the past 13 years.

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

<https://madmimi.com/p/2696871?pact=15755198-176391818-14050317543-ef6ac30d4893104e550d837d44d82276ffbacf09>



Paulding County School District  
Fiscal Year Budget

**2025**

	2015	2016	2017	2018	2019	2020	2021	2022	2023
East Paulding HS	91.1	86.7	80.6	87.1	88.7	90.3	88.8	89.0	89.3
Hiram HS	78.9	75.8	79.1	82.0	88.7	87.8	89.5	88.2	85.2
North Paulding HS	92.1	91.1	92.6	93.1	91.6	94.0	92.7	95.0	95.6
Paulding County HS	69.3	74.8	83.9	85.2	89.1	90.1	89.2	87.5	87.0
South Paulding HS	81.1	80.0	86.2	83.1	85.1	90.3	85.3	91.0	88.9
PCSD	79.8	81.8	84.6	86.3	88.8	90.8	89.3	90.4	89.9
Georgia	78.9	79.4	80.6	81.6	82.0	83.8	83.7	84.1	84.4

*Graduation rates for FY2024 were not available at the time of this report.*

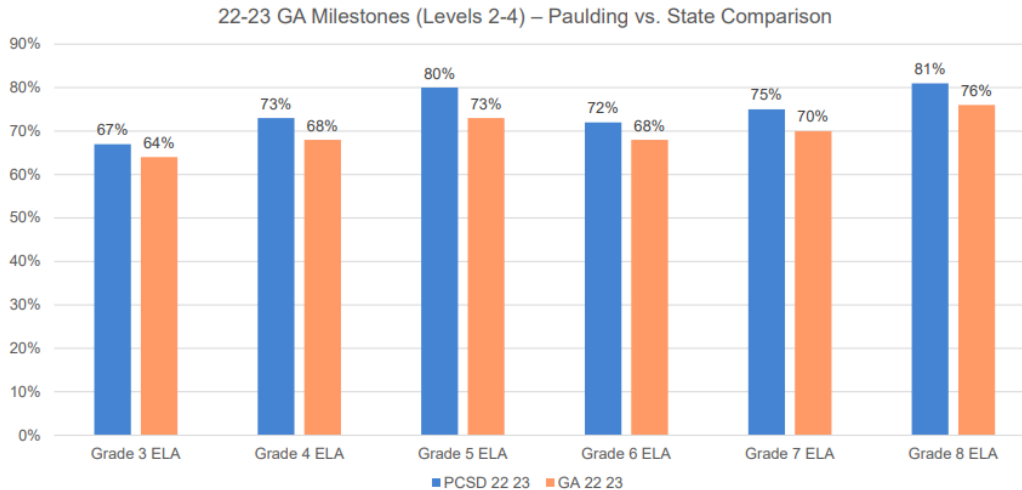
End-of-Grade (EOG) and End-of-Course (EOC) Metrics

**2022-2023 Georgia Milestone Assessments (EOG/EOC)**

Paulding County School District & State of Georgia Comparisons

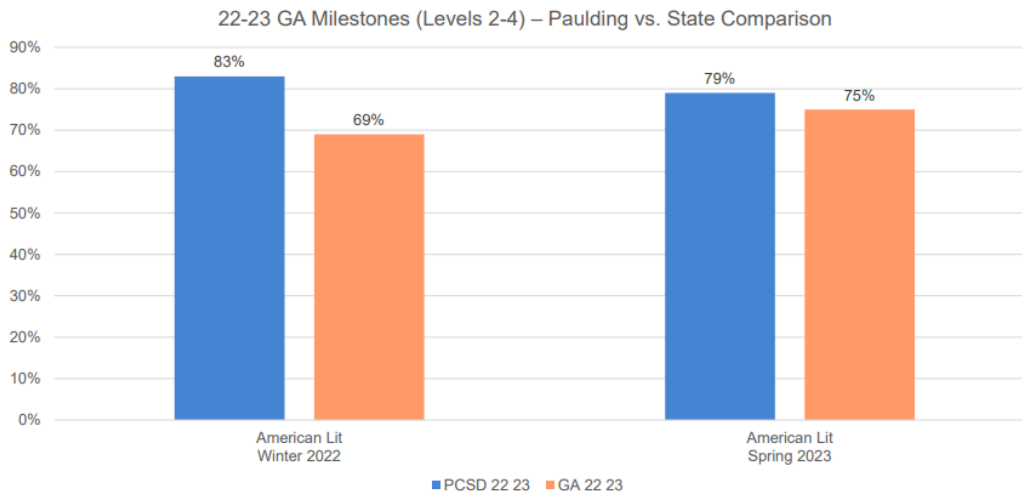
**Lvl 2-4**

**English Language Arts Milestones – Grades 3-8**



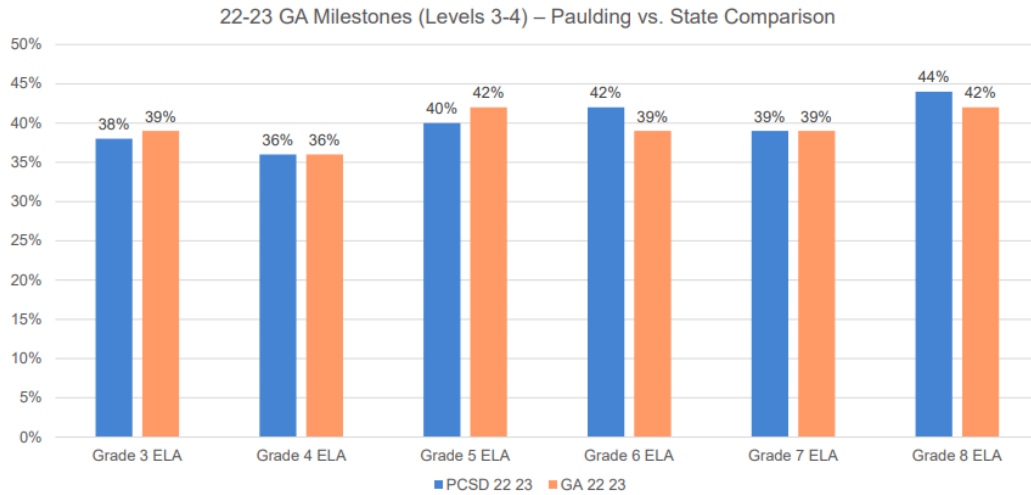
**Lvl 2-4**

**English Language Arts Milestones – High School**



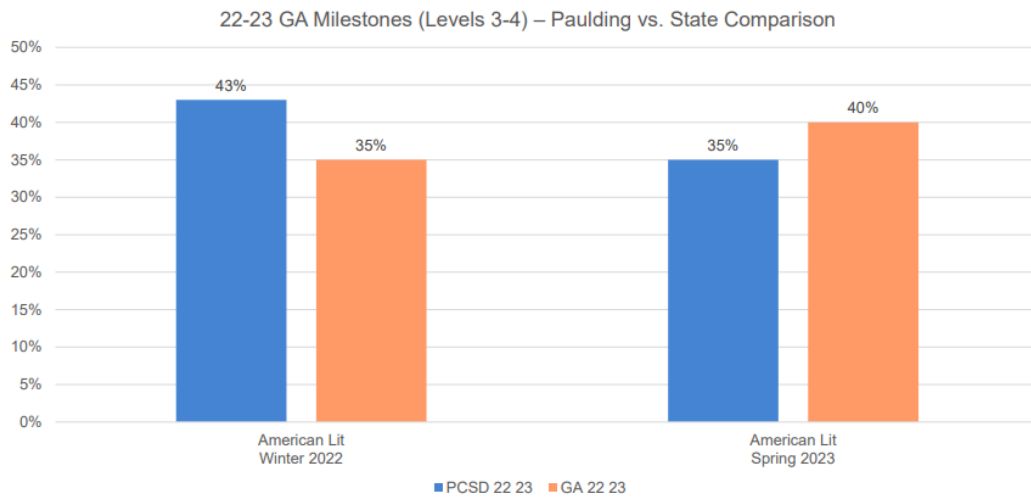
Lvl 3-4

English Language Arts Milestones – Grades 3-8



Lvl 3-4

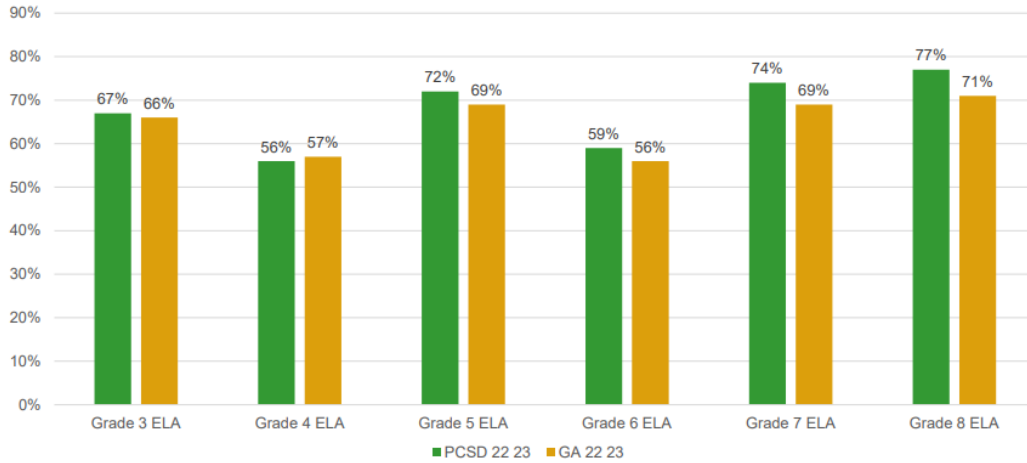
English Language Arts Milestones – High School



### Reading *On or Above* Grade Level – Grades 3-8



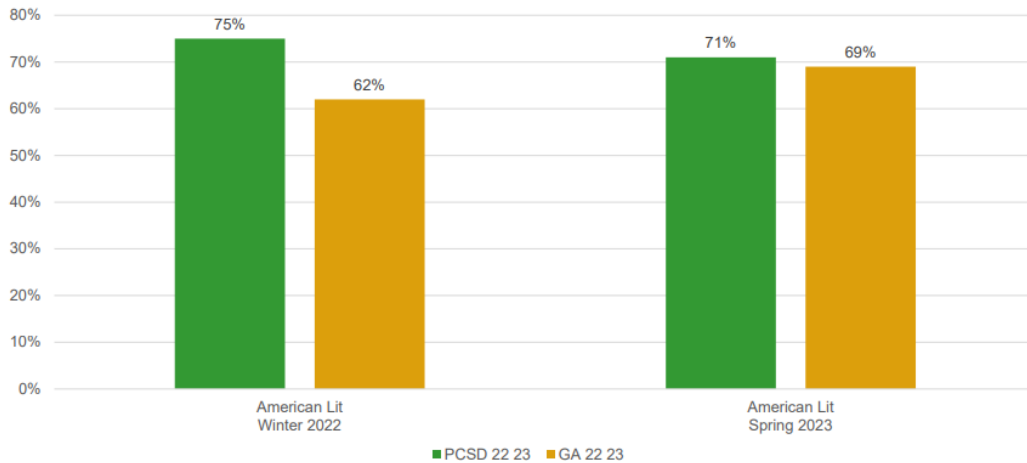
22-23 GA Milestones – Paulding vs. State Comparison



### Reading *On or Above* Grade Level – High School



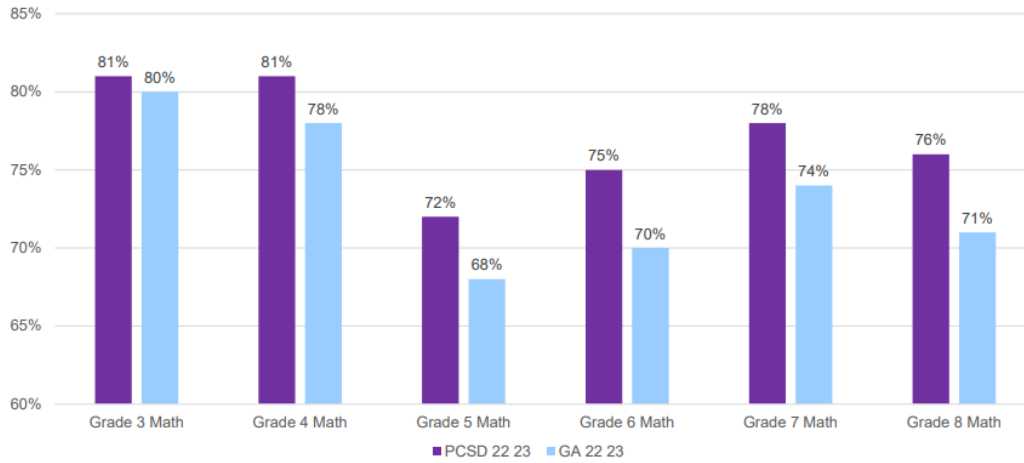
22-23 GA Milestones – Paulding vs. State Comparison



Lvl 2-4

### Mathematics EOG Milestones – Grades 3-8

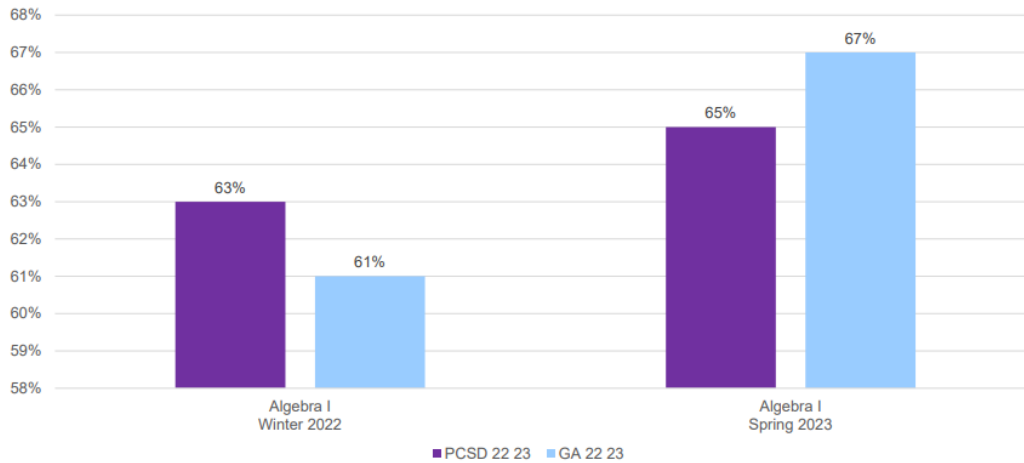
22-23 GA Milestones (Levels 2-4) – Paulding vs. State Comparison



Lvl 2-4

### Mathematics EOC Milestones – Algebra I

22-23 GA Milestones (Levels 2-4) – Paulding vs. State Comparison



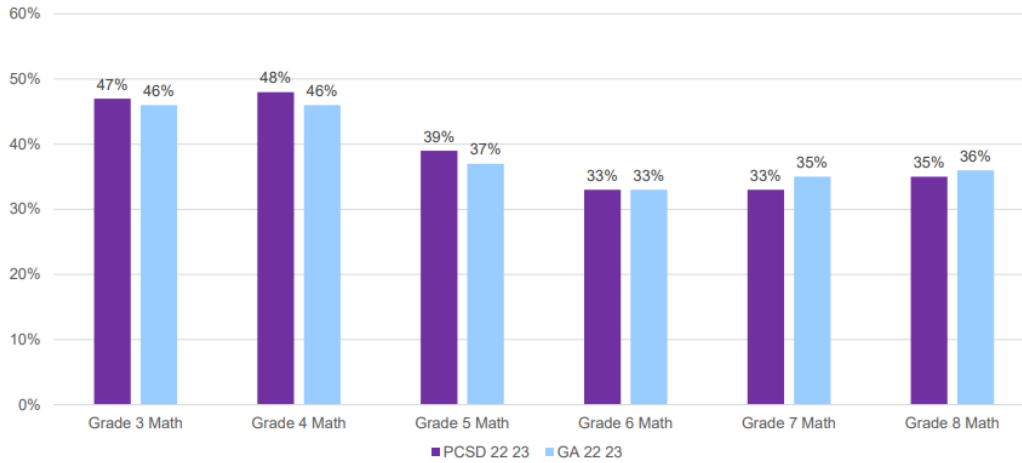


Lvl 3-4

### Mathematics EOG Milestones – Grades 3-8



22-23 GA Milestones (Levels 2-4) – Paulding vs. State Comparison

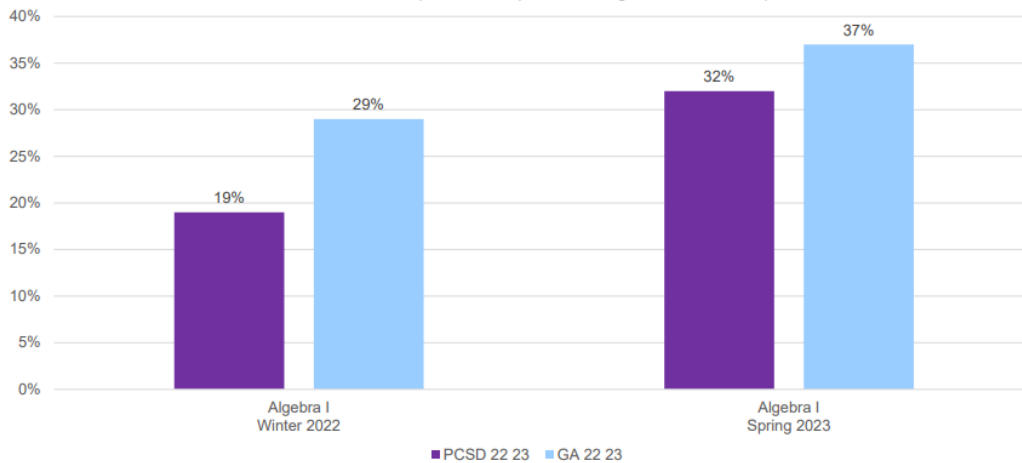


Lvl 3-4

### Mathematics EOC Milestones – Algebra I

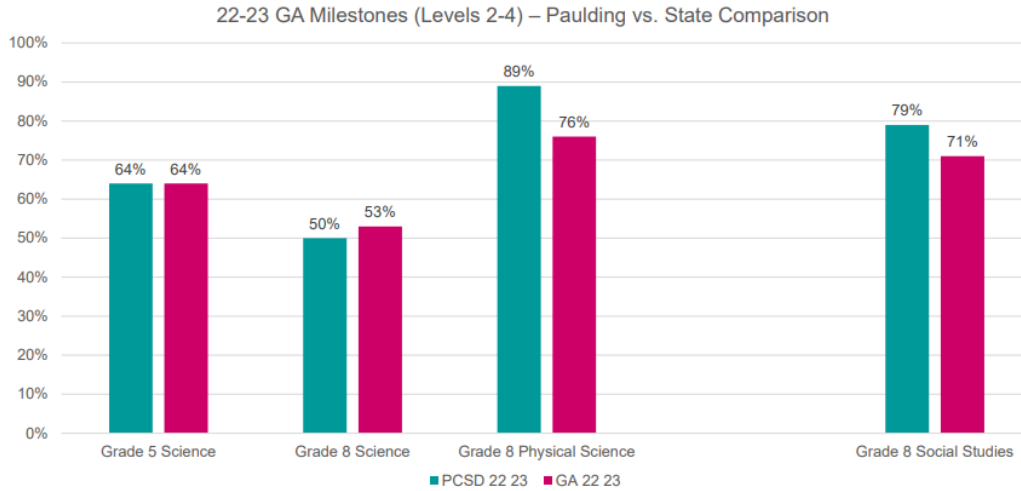


22-23 GA Milestones (Levels 2-4) – Paulding vs. State Comparison



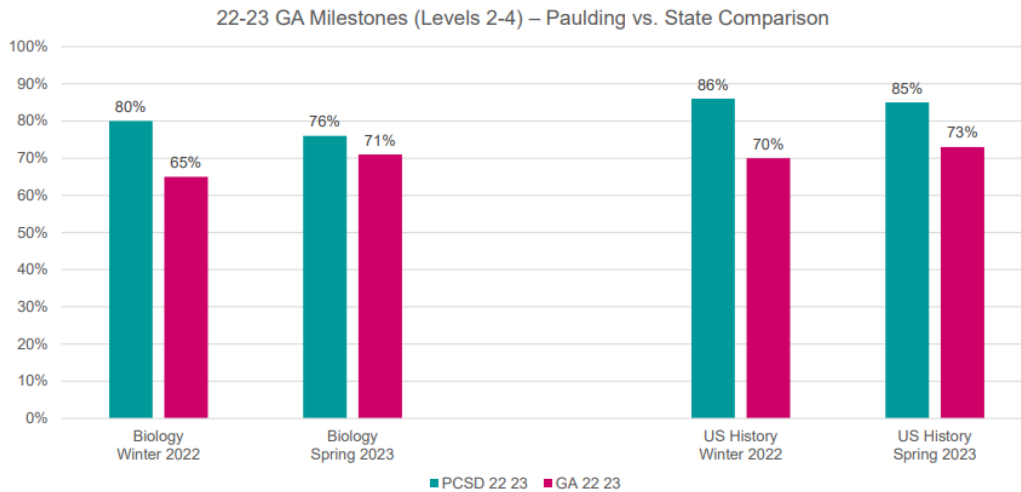
Lvl 2-4

### Science & Social Studies Milestones – Grades 5 & 8



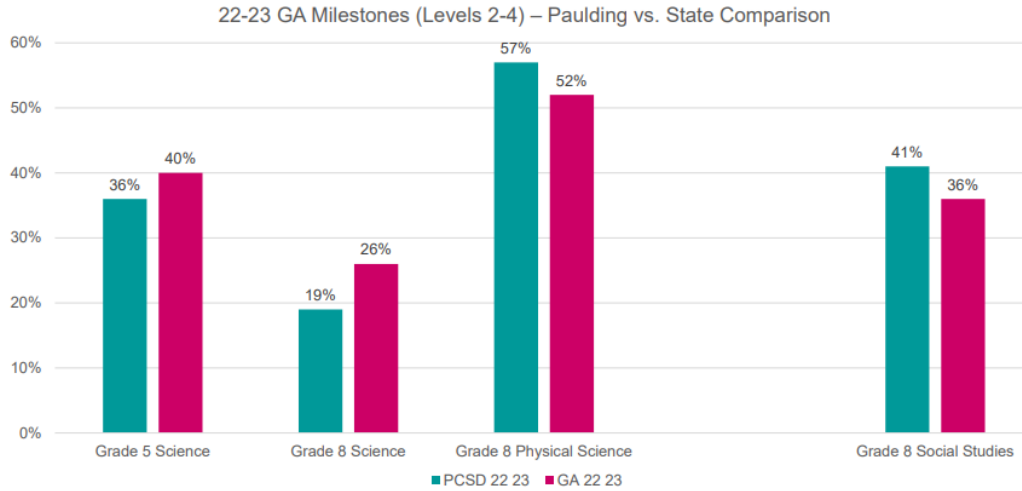
Lvl 2-4

### Science & Social Studies Milestones – High School



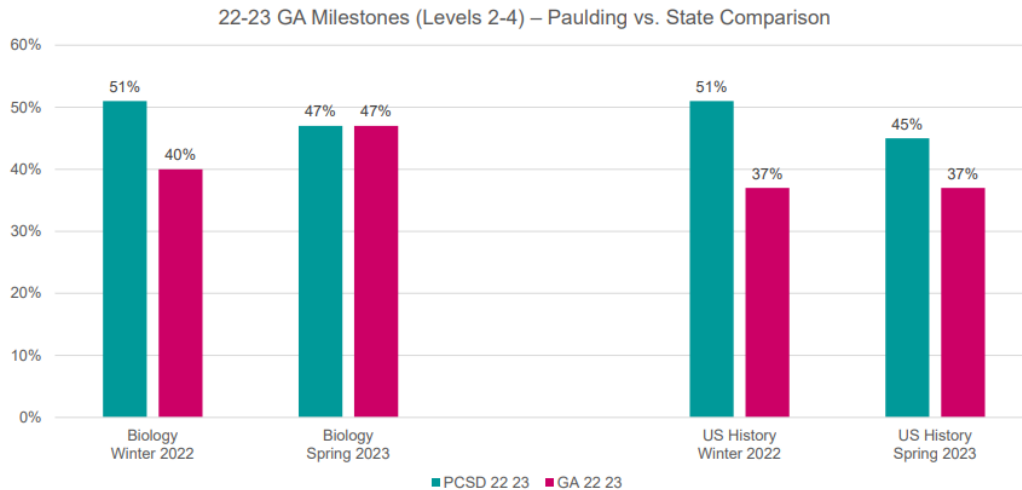
Lvl 3-4

Science & Social Studies Milestones – Grades 5 & 8



Lvl 3-4

Science & Social Studies Milestones – High School



*The Georgia Milestones Assessment for FY2024 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 FY2023 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	FSE	FSE	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%
ID	School	Size	FTE	CCRPI	FSE	Average FSE	Average 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%
ID	School	Size	FTE	CCRPI	FSE	Average FSE	Average 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  
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5-Year Free and Reduced-Price Meal Eligibility

Free and Reduced Price Meal Eligibility (FRL)

School	Oct-19 %FRL	Oct-20 %FRL	Oct-21 %FRL	Oct-22 %FRL	Oct-23 %FRL	Change
0299 - Allgood Elementary School	62.51	58.97	48.51	63.04	76.17	13.13
0103 - Bessie L. Baggett Elementary	56.82	59.70	36.96	61.77	70.93	9.16
0110 - Burnt Hickory Elementary School	18.38	18.42	12.11	18.29	29.13	10.84
0199 - C. A. Roberts Elementary School	43.79	38.72	28.50	44.60	61.30	16.70
0410 - Carl Scoggins Sr. Middle school	45.05	46.85	30.15	47.37	54.51	7.14
0304 - Connie Dugan Elementary School	49.70	49.59	37.89	55.02	66.09	11.07
1050 - Dallas Elementary School	77.25	69.61	54.64	74.45	82.19	7.74
0292 - East Paulding High School	36.46	35.73	22.93	37.74	50.95	13.21
0394 - East Paulding Middle School	36.85	36.53	23.58	39.16	52.13	12.97
0194 - Floyd L. Shelton Elementary School at Crossroad	18.84	21.17	13.30	21.74	29.35	7.61
0310 - Hal Hutchens Elementary	55.86	55.10	44.07	61.61	72.43	10.82
2352 - Herschel Jones Middle School	60.47	56.48	41.67	61.34	73.92	12.58
5050 - Hiram Elementary School	61.01	59.70	43.88	61.21	72.14	10.93
0101 - Hiram High School	51.73	49.79	34.02	54.77	67.66	12.89
0404 - Irma C. Austin Middle School	44.98	45.01	31.93	51.39	63.63	12.24
0297 - J. A. Dobbins Middle School	56.76	56.34	34.21	60.90	75.00	14.10
0201 - Lena Mae Moses Middle School	37.21	41.14	25.74	42.12	53.07	10.95
0104 - Lillian C. Poole Elementary School	46.89	49.29	34.38	55.39	64.03	8.64
0188 - McGarity Elementary School	52.35	46.29	36.61	50.68	61.00	10.32
0198 - Nebo Elementary School	49.68	47.83	33.22	53.79	63.20	9.41
2052 - New Georgia Elementary School	50.00	46.69	32.48	49.17	55.69	6.52
0109 - North Paulding High School	19.34	18.61	12.55	21.33	31.65	10.32
0294 - Northside Elementary School	51.22	50.86	31.44	49.44	60.03	10.59
0213 - P. B. Ritch Middle School	54.06	58.82	39.43	59.87	68.94	9.07
2552 - Paulding County High School	48.16	45.75	31.06	47.83	61.11	13.28
0204 - Roland W. Russom Elementary	25.92	26.07	18.51	28.77	37.46	8.69
0197 - Sam D. Panter Elementary School	56.47	55.34	39.50	63.39	71.27	7.88
0108 - Sammy McClure Sr. Middle School	15.94	18.00	11.78	17.06	27.35	10.29
0210 - Sara M. Ragsdale Elementary	51.44	53.21	34.88	55.33	66.19	10.86
0106 - South Paulding High School	32.36	32.61	22.16	36.00	48.92	12.92
0192 - South Paulding Middle School	50.31	47.03	35.94	47.40	61.49	14.09
4052 - Union Elementary School	43.17	45.71	29.09	41.90	59.80	17.90
0113 - WC Abney Elementary	30.23	31.80	26.95	38.25	49.65	11.40
<b>Paulding County School District</b>	<b>40.77</b>	<b>40.05</b>	<b>27.80</b>	<b>42.64</b>	<b>53.94</b>	<b>11.30</b>
<b>Statewide Average</b>	<b>59.45</b>	<b>56.18</b>	<b>45.34</b>	<b>59.31</b>	<b>63.69</b>	<b>4.38</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

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## 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 Intrv(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 Intrv(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 INSTRU.	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		3,453,281	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	167,515,69	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

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PCSD FY2025 QBE Earnings Sheet

Georgia State Department Of Education  
Earnings Sheet for FY 2025

7/18/2024

School System: 710 - Paulding County							FY25 Initial (Amendment #1)				THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$3,191.67			
							Earnings (\$)				Earned Positions Grades K-12			
DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL \$ MILLS	STATE FUNDS	Teacher	Subj. Spec	Couns.	Tech. Spec				
Kindergarten Pgm	1,642	12,064,429	128,319	12,192,748	1,672,889	10,519,859	109.47		3.65	1.49				
Kindergarten Early Intr Pgm	342	3,269,250	26,727	3,295,977	452,220	2,843,757	31.09		0.76	0.31				
Primary Grade(1-3) Pgm	3,971	23,493,294	341,113	23,834,407	3,270,166	20,564,241	233.59	11.51	8.82	3.61				
Primary Grd Early Intrv(1-3) Pgm	1,577	13,946,362	135,462	14,081,824	1,932,077	12,149,747	143.36	4.57	3.50	1.43				
Upper Elementary Grd(4-5) Pgm	2,239	10,111,687	157,673	10,269,360	1,408,993	8,860,367	97.35	6.49	4.98	2.04				
UppElem Grd Early Intrv(4-5)	1,469	12,991,253	103,444	13,094,697	1,796,640	11,298,057	133.55	4.26	3.26	1.34				
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00				
Middle School(6-8) Pgm	5,765	29,465,971	405,982	29,871,953	4,098,539	25,773,414	288.25	16.71	12.81	5.24				
High School Gen Educ(9-12)	6,745	28,677,771	766,239	29,444,010	4,039,824	25,404,186	293.26		14.99	6.13				
CTAE(9-12) PGM	2,023	9,804,934	663,949	10,468,883	1,436,368	9,032,515	101.15		4.50	1.84				
Students with Disab Cat I	178	2,080,731	44,316	2,125,047	291,564	1,833,483	22.25		0.40	0.16				
Students with Disab Cat II	261	3,737,868	34,283	3,772,151	517,553	3,254,598	40.15		0.58	0.24				
Students with Disab Cat III	1,346	24,944,435	274,860	25,219,295	3,460,178	21,759,117	269.20		2.99	1.22				
Students with Disab Cat IV	325	9,976,590	137,288	10,113,878	1,387,660	8,726,218	108.33		0.72	0.30				
Students with Disab Cat V	559	6,534,430	236,134	6,770,564	928,946	5,841,618	69.88		1.24	0.51				
Gifted Student Category VI	2,478	19,546,380	250,030	19,796,410	2,716,139	17,080,271	206.50		5.51	2.25				
Remedial Education Pgm	550	3,502,037	31,591	3,533,628	484,826	3,048,802	36.67		1.22	0.50				
Alternate Education Pgm	364	2,317,711	25,634	2,343,345	321,515	2,021,830	24.27		0.81	0.33				
Eng Spkrs of Other Lang (ESOL)	240	3,196,496	13,785	3,210,281	440,462	2,769,819	34.29		0.53	0.22				
Spec Ed. Itinerant				4,014	551	3,463								
Spec Ed. Supplemental Speech				76,721	10,526	66,195								
TOTAL DIRECT INSTRUC.	32,074	219,661,629	3,776,829	223,519,193	30,667,636	192,851,557	2,242.61	43.54	71.27	29.16				
INDIRECT COST														
Cent. Admin		5,506,816	0	5,506,816	755,555	4,751,261								
School Admin		9,483,688	221,037	9,704,725	1,331,523	8,373,202								
Facility M & O			9,558,043	9,558,043	1,311,398	8,246,645								
Sub Total (INDIRECT COST)		14,990,504	9,779,080	24,769,584	3,398,476	21,371,108								
MEDIA CENTER PGM.		4,853,958	443,570	5,297,528	726,840	4,570,688								
20 DAYS ADDITIONAL INSTRUCTION		1,610,066		1,610,066	220,907	1,389,159								
STAFF & PROFESSIONAL DEV				988,709	135,654	853,055								
PRINCIPAL STAFF & PROF. DEV				12,823	1,759	11,064								
MIDTERM HOLD HARMLESS														
One Time Payment						0								
Charter System Adjustment				0	0	0								
QBE FORMULA EARNINGS		241,116,157	13,999,479	256,197,903	35,151,272	221,046,631	2,242.61	43.54	71.27	29.16	1.00	6.00	33.00	53.35
CATEGORICAL GRANTS							NOTES							
Pupil Transportation Pgm (Includes 208 Drivers and bus replacement funds of 0)				7,699,286		7,699,286	1. Expenditure controls as set forth in O.C.G.A. Section 20-2-167 are reinstated, subject to each district's approved flexibility contract. 2. Health Insurance for Certificated Personnel is funded on a per member per month amount(PM/PM) of \$1,760.00 for an annual funding amount of \$21,120 in QBE under appropriation in FY25(HB 916). 3. Teacher Retirement is funded at 20.78% in QBE in FY 2025 (HB 916).							
Sparsity - Regular				0		0								
Nursing Services				754,319		754,319								
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				264,651,508		229,500,236								
Education Equalization Funding Grant				33,985,040		33,985,040								
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				298,636,548		263,485,276								
Charter Commission /GADOE Admin - State						0								
Military Counselors						0								
Local Charter Supplement						0								
State Commission Charter Supplement				0		0								
TOTAL FUNDING ON THIS ALLOTMENT SHEET				298,636,548		263,485,276								
							Total T&E	99,972,507	includes T&E		57,120,027	and HII		42,852,480

## Local School Administration 2024-2025 School Year

### Elementary Schools



#### Abney Elementary School

- Principal: Scott Brock
- Assistant Principal: Camille Alderman
- Assistant Principal: Tameka Scott
- 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: Jackie Thomason
- EAC: Beth Becraft



Nebo Elementary School

- Principal: Rodney Wilkerson
- Assistant Principal: Alicia Jones
- Assistant Principal: Kristi Kidd
- EAC: Heather Powers



New Georgia Elementary School

- Principal: Lori Morgan
- Assistant Principal: Kelly Koch
- 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: Carol Ammons
- EAC: Taylor Stapp



Ragsdale Elementary School

- Principal: Ann Arnold
- Assistant Principal: Mary Cameron
- EAC: Courtney Osley



Roberts Elementary School

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



Russom Elementary School

- Principal: Dustin Schulairk
- Assistant Principal: Betty Nell Gassett
- Assistant Principal: Jacquelyn Allen
- EAC: Gwyneth Posey





Shelton Elementary School

- Principal: Myers Moreland
- Assistant Principal: Andy Davis
- Assistant Principal: Kim Hembree
- EAC: Katie Bell



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: Alisa Houston



Crossroads Middle School

- Principal: Tom Alverson
- Assistant Principal: Kimberly Burford
- Assistant Principal: Michelle Pritchett
- EAC: Dr. Monique Prince



Dobbins Middle School

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



East Paulding Middle School

- Principal: Lorilyn Harrell
- Assistant Principal: Inester Jones
- Assistant Principal: Christopher McAllister
- EAC: Jacob Runyon



Herschel Jones Middle School

- Principal: Kim Silas
- Assistant Principal: Jason Yohe
- Assistant Principal: Justin Munoz
- Assistant Principal: Shannon Toler
- EAC: Lorraine Reeves



McClure Middle School

- 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: Jennifer Korb



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: Gene Reynolds
- 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: Chad Tittle
- Assistant Principal: Kristi Gammon
- Assistant Principal: LaRoyce Sublett
- EAC: Michelle Stubbs



North Paulding High School

- Principal: Gabe Carmona
- Assistant Principal: Tracy Gaynor
- Assistant Principal: Matthew Dyer
- Assistant Principal: Chris Davies
- Assistant Principal: Shannon Lawson
- Assistant Principal: Julie Speeney
- Assistant Principal: Ben Bredeson
- Assistant Principal: Stephen McClure
- EAC: Kathryn Daniell



Paulding County High School

- Principal: Andy Dorsey
- Assistant Principal: Kevin Thomas
- Assistant Principal: Heather Dejohn -Mathis
- Assistant Principal: Zachary Romain
- Assistant Principal: Ryan Brady
- Assistant Principal: Karmel Moulder
- EAC: Michelle TaiSee



South Paulding High School

- Principal: Edward Thomas
- Assistant Principal: Cristin Thomason
- Assistant Principal: Chad Matthews
- Assistant Principal: Brittany Drumgold
- Assistant Principal: Daniel Pinckney
- Assistant Principal: Jim McMichen
- EAC: Charlotte Morgan



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)

On 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**



**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

### 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>
• K-5 Music & Visual Arts equipment	
• 6-8 Band, Choral and Visual Arts Equipment	
• 9-12 Band, Choral, Visual Arts Equip. & Performing Arts Center Upgrades	
<b>Physical Education</b>	<b>\$1.4 million</b>
• Tennis courts resurfacing	
• Track resurfacing	
• Gym floor refinishing (elementary/middle)	
<b>Athletic Facilities</b>	<b>\$1.9 million</b>
• Equal distribution for all five high schools	

### PROPOSED SAFETY & SECURITY

**Upgrades \$6.0 million**



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



E-SPLOST VII Information

# E-SPLOST

NOVEMBER 7, 2023

On November 7th, the citizens of Paulding County will have an opportunity to go to the polls to vote on whether to continue E-SPLOST for five years. The penny sales tax will go toward new school construction, classroom additions, renovations for existing facilities and classroom safety, fine arts and technology upgrades. Citizens are encouraged to research and understand the implications of their vote as the decision made will shape the educational landscape in Paulding County for the next five years.



- Not a new tax. E-SPLOST been in place since 1997.
- Consumption tax, not property tax.
- Anyone who spends in Paulding contributes to schools.
- Cannot be used for operating expenses like salaries.



## Over 25 Years E-SPLOST has:

- ✓ Paid down bond debt, which keeps property taxes lower;
- ✓ Purchased land for new school construction; Helped fund the construction of 22 new schools;
- ✓ Helped maintain and update existing facilities with critical renovations;
- ✓ Added and renovated hundreds of new classrooms, and equipped existing classrooms with state-of-the-art technology, fine arts and physical education improvements.

Please Note: With approximately 2 ½ years remaining in SPLOST VI and, if approved, SPLOST VII potentially extending to 2031, collections and the projects they fund could change for a host of reasons. With the exceptions of the referendum requirements (the language of the referendum) and debt service, proposed projects and dollar amounts are subject to change based on evolving conditions.

[www.paulding.k12.ga.us/capitalimprovements](http://www.paulding.k12.ga.us/capitalimprovements)  
[planningforthefuture@paulding.k12.ga.us](mailto:planningforthefuture@paulding.k12.ga.us)  
 Please exercise your right to vote on November 7th.



## PROPOSED E-SPLOST VII PROJECTS

"BUILDING ON OUR PROGRESS"

### Debt Service

- Retiring previous long-term debt

### New Construction

- Proposed New Elementary in NE Paulding
- Proposed New Elementary in South Paulding

### Renovations

- Dallas Elementary
- Abney Elementary
- Dugan Elementary
- McClure Middle School
- South Paulding High School

### Fine Arts Initiatives

- Theater Stage Floors
- Instrument Refresh
- Acoustical Shells

### Athletic Facilities

- Artificial Turf Replacement
- Field Lighting
- Multipurpose HS Buildings with M/F Dressing Rooms

### Campus Improvements

- On-Campus Paving
- Gym Floor Refinishing (recurring)
- ES Playground Enhancements

### Safety/Security

- Safety/Security Upgrades
- Access Control
- Strategic Fencing
- Crosswalks
- Camera System Upgrades

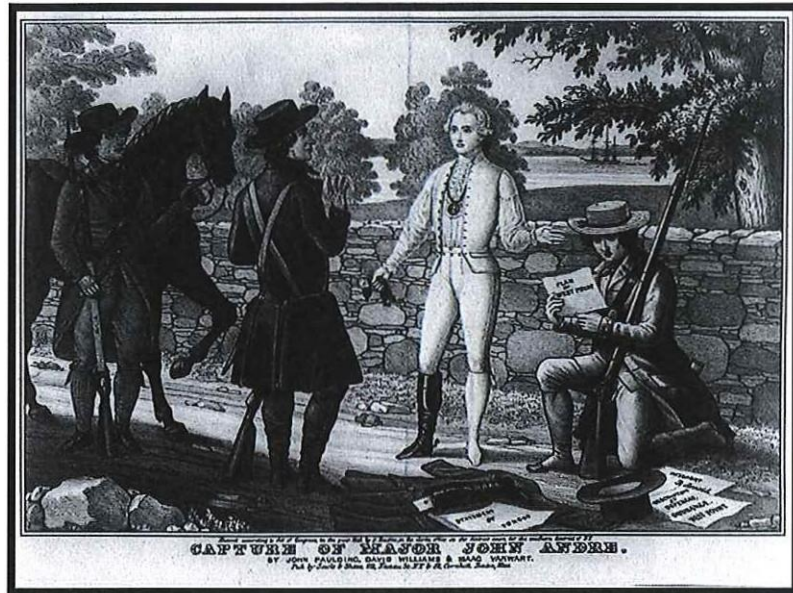


## History of Paulding County

### 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

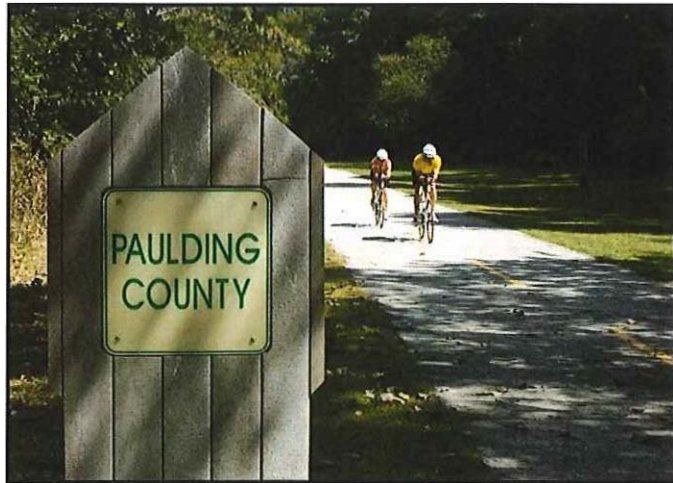
commanded his troops to stop the Union from the attempted take-over. Because of the Union's attempt to control part of Paulding County, three battles took place at New Hope Church, Dallas and Pickett's Mill. The battles delayed Sherman's attack on Atlanta. Paulding County's historic Henderson House served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

**ESSER**

Elementary and Secondary School Emergency Relief funding



## **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 (SECONDARY 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.

## **STEM**

An approach to learning and development that integrates the areas of science, technology, engineering and mathematics.

## **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.

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

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

### **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.