

# FY2021 Budget Update



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***The following presentation  
is current as of June 18,  
2020 but is subject change  
before final budget  
adoption.***



## Agenda

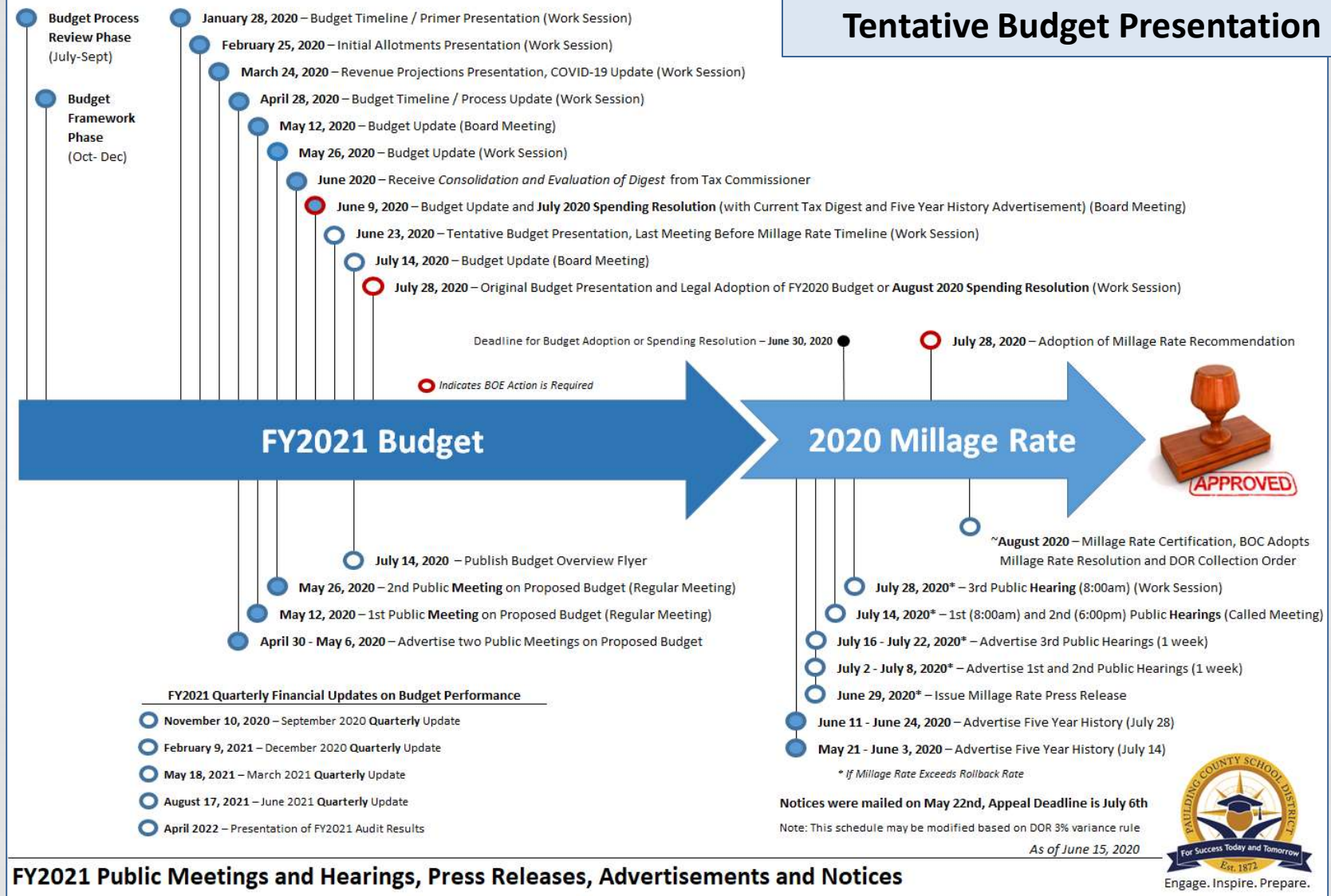
1. Budget Timeline
2. Factors Influencing Decisions:
  - Demographic & Economic Factors
  - Enrollment Factors
  - Funding Factors
  - Operating Factors
3. General Fund Budget Scenarios and Tentative Budget

Appendix

Attachments:

*FY2021 General Fund Tentative Budget Summary*

## FY2021 Budget Development - Major Milestones



*June 23, 2020*  
**Tentative Budget Presentation**

# FY2021 Budget Approval Timeline



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# Organizational Factors Influencing Decisions: Demographic and Economic Factors

		Unique Feature	How does that impact funding?	Measurement	Rankings	
Demographic and Economic Factors	Local Funding Low Wealth	Paulding County has a limited commercial and industrial tax base. In fact, only 18% 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 \$65,000 or 31% lower than the average large district in Georgia. On average, 39% of the large district tax digest is non-residential. <sup>a</sup>	31 out of 35 large districts or 121 out of 180 total districts in Local Revenue per Student <sup>b</sup>	24 out of 35 large districts or 150 out of 180 total districts in Total Revenue per Student <sup>b</sup>
		PCSD does not compensate for a limited tax base by inflating the millage rate.		18.750 millage rate compared to a large district average of 18.964. <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.	9.2% more persons-per-household than the state average, specifically school-age children. <sup>c</sup>		
	State/Federal Funding	PCSD is highly dependent on state funding sources.	<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 66% of PCSD revenue comes from state sources, compared to a statewide average of 52%. <sup>b</sup>	8 out of 35 large districts or 92 out of 180 total districts in State Revenue per Student <sup>b</sup>	
		PCSD is one of the largest recipients of equalization.		10% of total General Fund revenue comes from the Equalization Grant. <sup>b</sup>	4 out of 35 large districts and 180 total districts in Equalization <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.	Title I and free-and-reduced lunch percentages can be obtained via the Georgia DOE. While PCSD ranks 4th in equalization funding (an indication of low wealth) and 164th in Title I funding per pupil, out of all 180 school districts. No other school district in Georgia has this high of a disparity. <sup>d</sup>	30 out of 35 large districts or 168 out of 180 school total districts <sup>d</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).		29 out of 35 large districts <sup>d</sup>	

# Demographic and Economic Factors

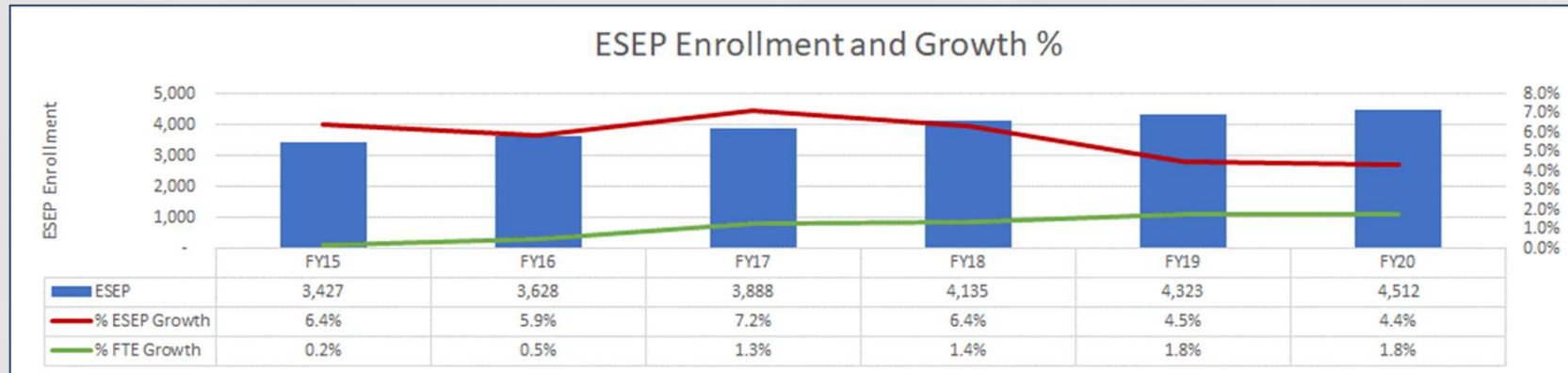
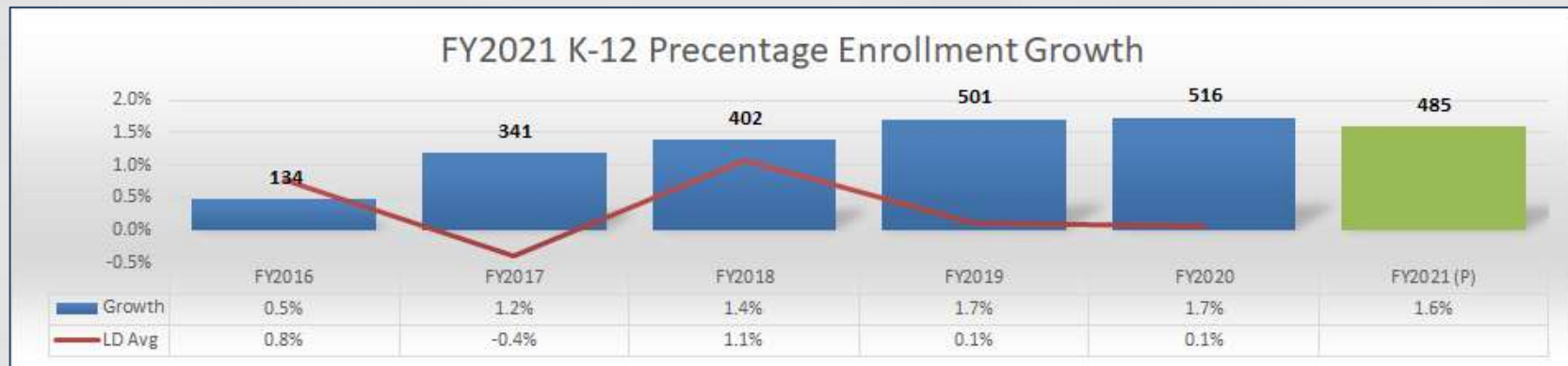


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# Organization-wide Factors Influencing Decisions: Enrollment Factors

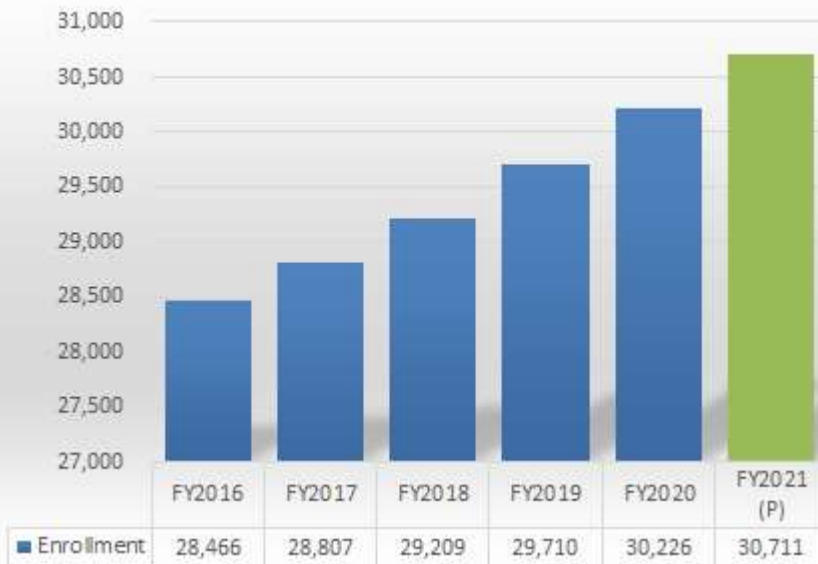


Enrollment Factors	PCSD is one of the fastest growing school districts in the state.	With a limited non-residential tax base, the value of new residential construction is critical. Typically, property taxes from new residential construction does not support the additional enrollment.	PCSD 3-year average annual growth rate is 1.6%, compared to a large district rate of 0.1%. FY21 enrollment is projected to grow 485 or 1.6%. <sup>b</sup>	12 out of 35 large districts and 180 total districts <sup>b</sup>
	PCSD has a high percentage of students in a Exceptional Students Educational Program (ESEP).	FY2019, the average additional cost per ESEP student was \$2,607 or 33% (including Local, State and Federal sources).	In FY20, 14.8% of PCSD students were ESEP, compared to a large district average of 12.6%. This contributes to PCSD's low weighted (based on ESEP participation) NDPS. <sup>b</sup>	12 out of 180 district in Georgia <sup>b</sup>



# Enrollment Growth

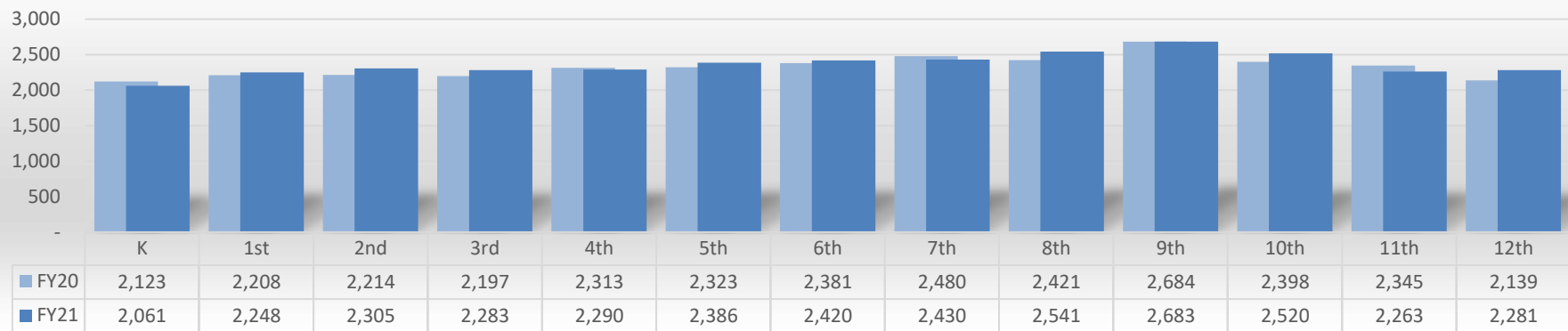
### FY2021 K-12 Enrollment



### FY2021 K-12 Enrollment Growth



### FY2021 Enrollment by Grade



# District Enrollment Growth



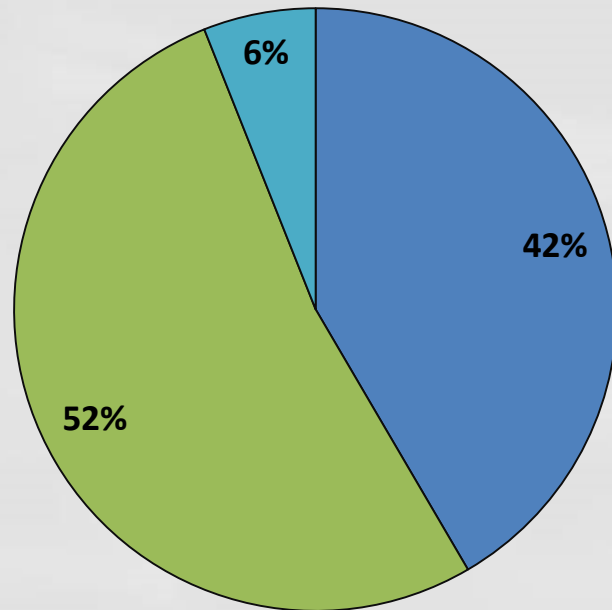
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# Organizational Factors Influencing Decisions: Funding Factors



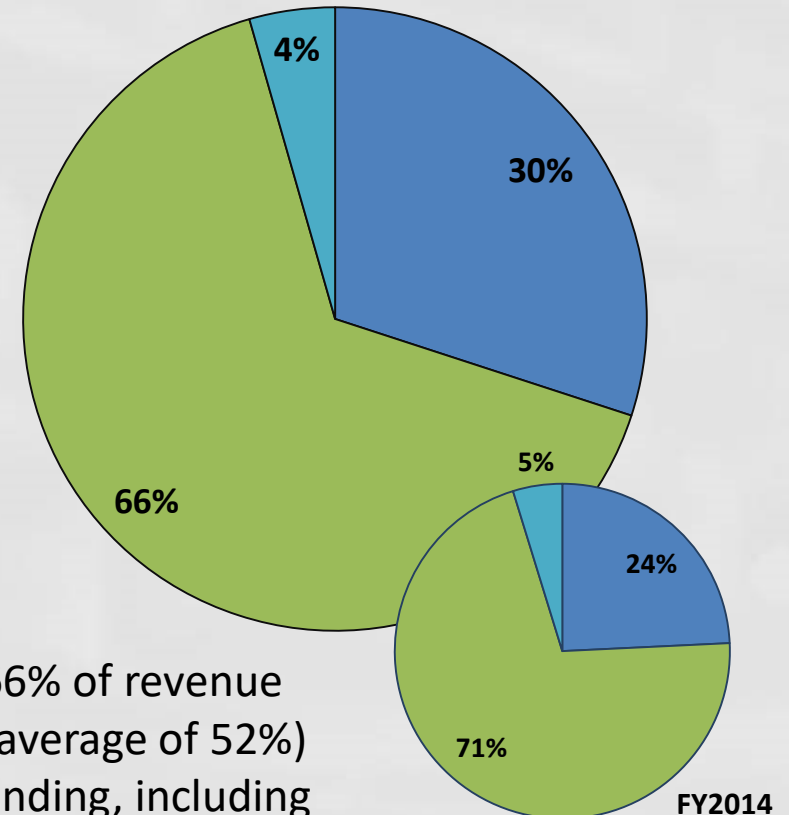
## FY2019 Statewide Revenue Sources

Local Revenue State Revenue Federal Revenue



## FY2019 PCSD Revenue Sources

Local Revenue State Revenue Federal Revenue



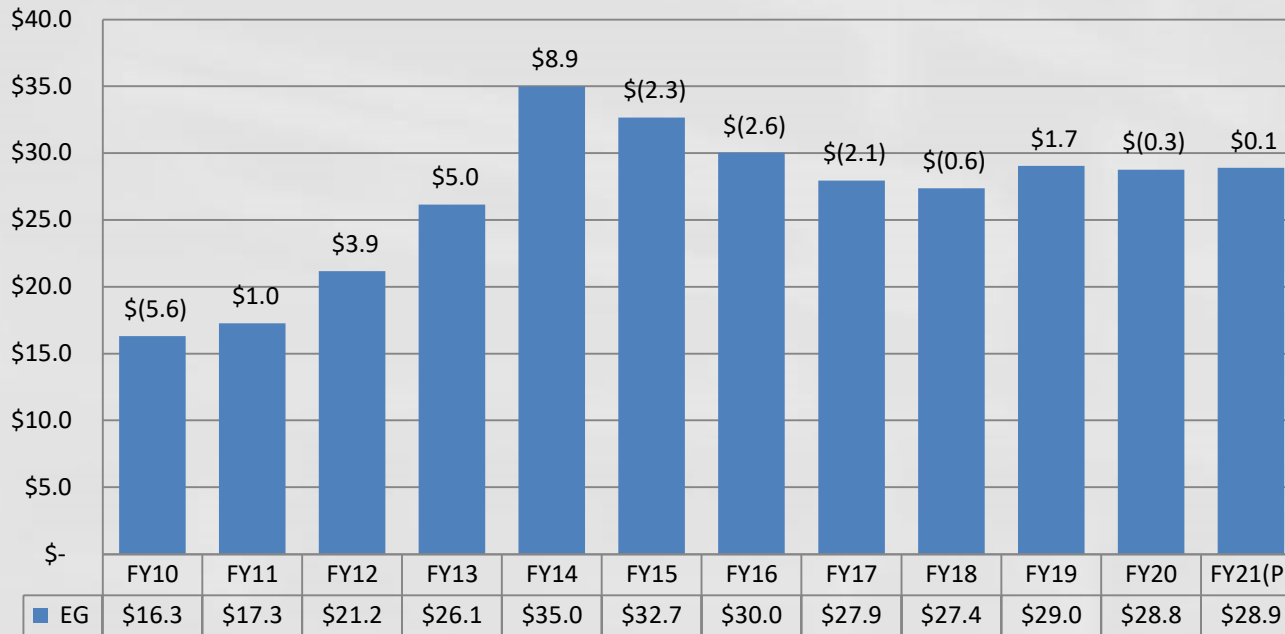
**Dependency on State Sources.** With approximately 66% of revenue coming from state sources (compared to a statewide average of 52%) the District is highly susceptible to changes in state funding, including austerity reductions, Equalization Grant funding and changes in the Quality Basic Education (QBE) formula.

Source: GaDOE School System Revenue/Expenditures Report as of FY2019

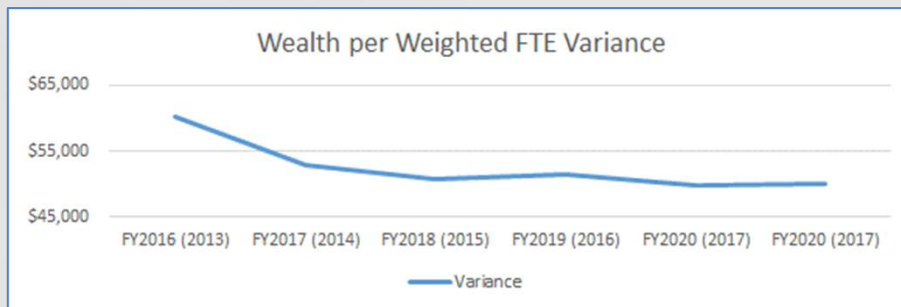
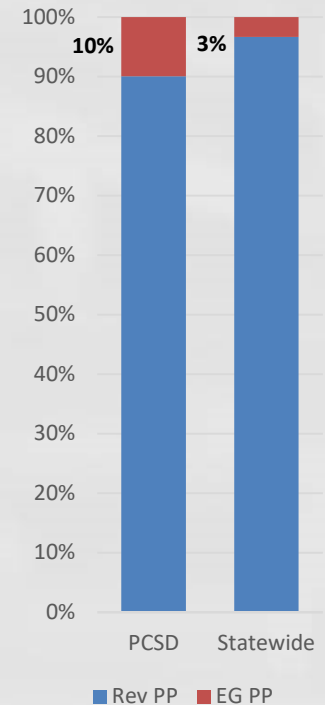
# Dependency on State Sources

## Historical Equalization Grant

(millions)



## FY2019 Per-Pupil EG Percentage

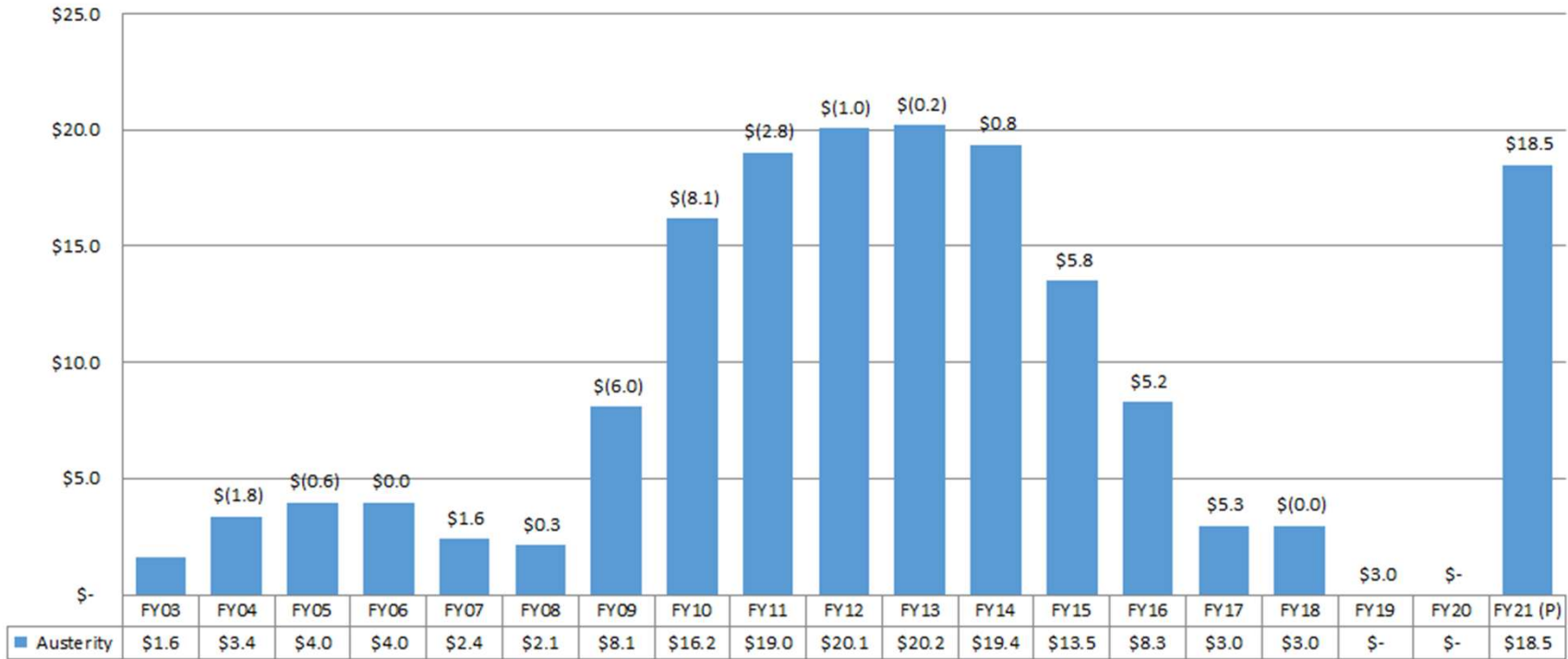


A stable variance between PCSD and Statewide Wealth-per-Weighted FTE could result in a minimal decline (assuming no changes in state funding)

# Equalization Grant

## Historical Austerity Reductions

(millions)



Note: Projections as of 6.18.20 unless otherwise noted

# State Revenue: Austerity Reduction



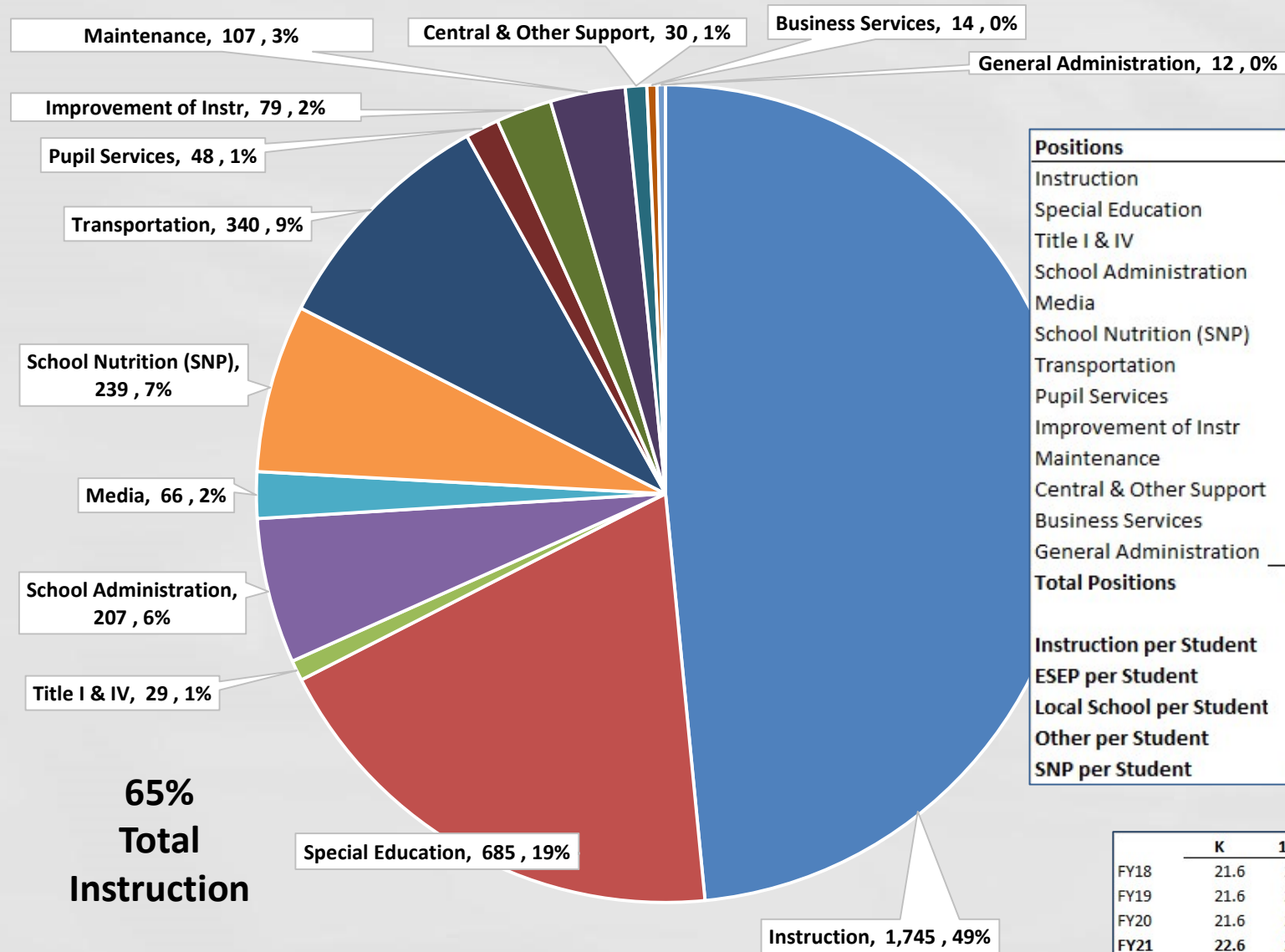
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# Organizational Factors Influencing Decisions: Operating Factors

	FY2020				FY2021 Changes				
	General				General				
	Fund	Grants	SNP	Total	Fund	Grants	SNP	Changes	Total
<b>School Based Allotments:</b>									
Elementary Schools	1,291.00	74.28	110.00	1,475.28	0.50	(7.28)		(6.78)	1,468.50
Middle Schools	618.00	3.00	60.00	681.00	3.50	1.00		4.50	685.50
High Schools	700.00	5.00	57.00	762.00	(15.00)	(1.00)		(16.00)	746.00
Total School Based Allotments	2,609.00	82.28	227.00	2,918.28	(11.00)	(7.28)	-	(18.28)	2,900.00
<b>Other Direct Instruction &amp; Support</b>									
Curriculum & School Improvement *	27.00			27.00				-	27.00
Student Services *	64.40	1.00		65.40				-	65.40
New Hope (ESEP)	1.00	1.00		2.00				-	2.00
<b>Total</b>	<b>2,701.40</b>	<b>84.28</b>	<b>227.00</b>	<b>3,012.68</b>	<b>(11.00)</b>	<b>(7.28)</b>	<b>-</b>	<b>(18.28)</b>	<b>2,994.40</b>
<b>1) School Leadership Division</b>	8.00			8.00	-			-	8.00
Central Registration	7.00			7.00				-	7.00
New Hope	10.49			10.49				-	10.49
<b>2) Teaching &amp; Learning Division</b>	5.00			5.00	-			-	5.00
Curriculum	19.00			19.00				-	19.00
School Improvement	6.00	6.00		12.00				-	12.00
Student Services (94)	18.49	2.92		21.41	9.00			9.00	30.41
CTAE	3.00			3.00				-	3.00
PCCA (91)	5.00			5.00				-	5.00
<b>3) Operations Division</b>	29.00			29.00	2.00			2.00	31.00
Maintenance	41.00			41.00	(3.00)			(3.00)	38.00
Transportation	331.00	21.00		352.00	9.00			9.00	361.00
SNP	-		12.00	12.00				-	12.00
<b>4) Technology Division</b>	33.00			33.00	(1.00)			(1.00)	32.00
<b>5) Business Services Division</b>	15.00			15.00				-	15.00
<b>6) Human Resources Division</b>	9.00			9.00				-	9.00
Superintendent's Office	2.00			2.00				-	2.00
Board and PEF	7.49			7.49				-	7.49
<b>Grand Total</b>	<b>3,250.87</b>	<b>114.20</b>	<b>239.00</b>	<b>3,604.07</b>	<b>5.00</b>	<b>(7.28)</b>	<b>-</b>	<b>(2.28)</b>	<b>3,601.79</b>

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

# FY2021 Allotments Changes *as of 6/18/20*



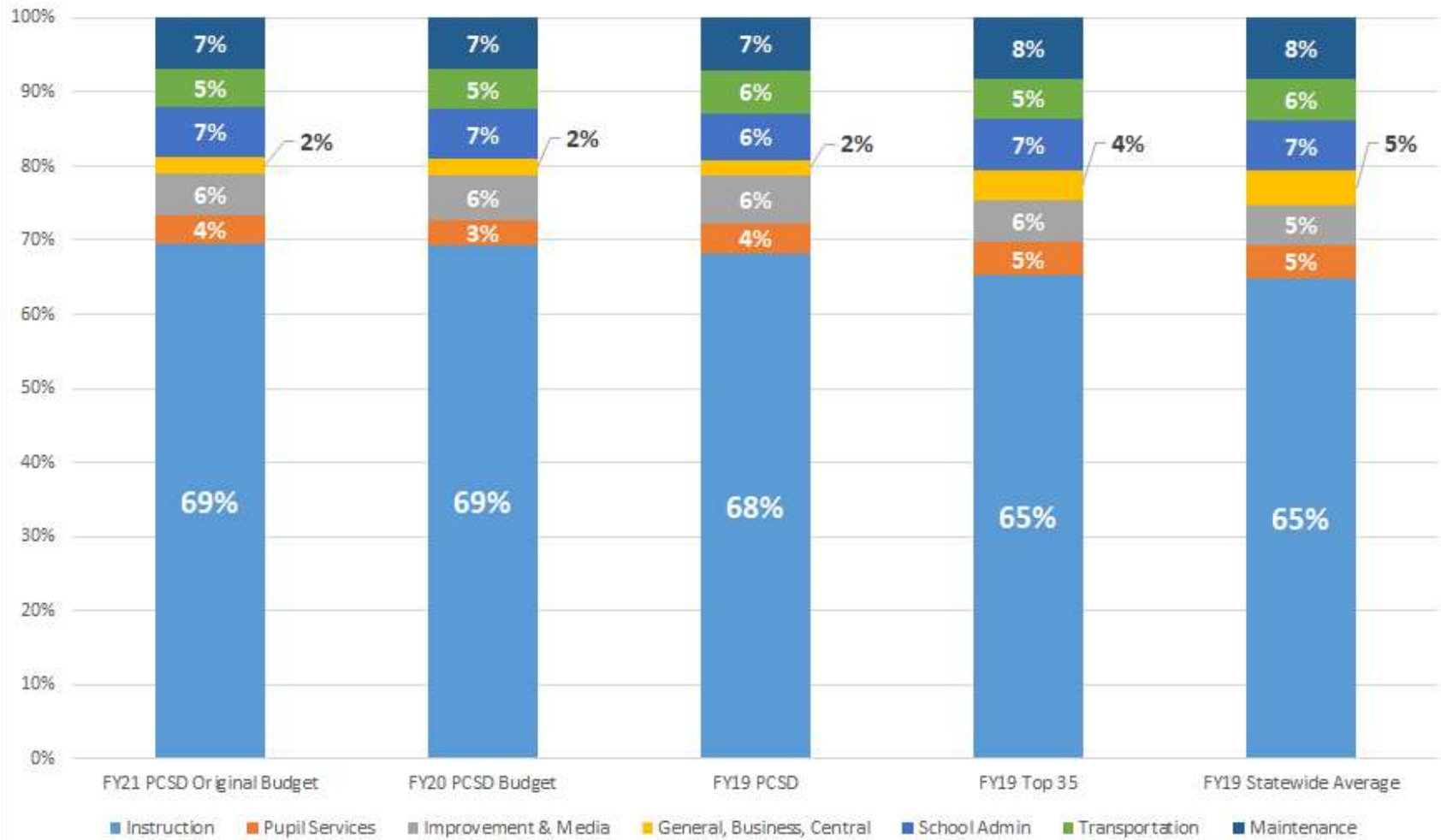
Positions	FY20	FY21	Change
Instruction	1,772	1,745	(27)
Special Education	661	685	24
Title I & IV	36	29	(7)
School Administration	206	207	1
Media	66	66	-
School Nutrition (SNP)	239	239	-
Transportation	331	340	9
Pupil Services	48	48	-
Improvement of Instr	81	79	(2)
Maintenance	110	107	(3)
Central & Other Support	27	30	3
Business Services	14	14	-
General Administration	12	12	-
<b>Total Positions</b>	<b>3,604</b>	<b>3,602</b>	<b>(2)</b>
Instruction per Student	17.1	17.6	0.5
ESEP per Student	6.8	6.9	0.0
Local School per Student	11.0	11.2	0.2
Other per Student	48.5	48.7	0.2
SNP per Student	126.5	128.5	2.0

	K	1-3	4-5	6-8	9-12
FY18	21.6	22.6	28.6	28.6	22.5
FY19	21.6	22.6	28.6	28.6	22.5
FY20	21.6	22.6	28.6	28.6	22.5
FY21	22.6	23.6	29.6	29.6	23.5

**FY2021 Allotments *as of June 18, 2020***



Comparison of Per Pupil Expenditure Allocation



# Expenditure Comparison



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# FY2021 Budget Scenarios and FY2021 Tentative Budget

General Fund Revenue	FY20 Budget	FY21 Budget Scenarios		
		Model A	Model B	Model C
<b>State Funding:</b>		8.0%	11.0%	11.0%
QBE & Categorical Funding, net	\$ 171.3	\$ 171.7	\$ 171.4	\$ 171.7
Austerity Reduction	-	(13.7)	(18.5)	(22.1)
Equalization Grant (Model C Austerity)	28.8	28.8	28.8	28.8
<b>Total State Funding</b>	<b>\$ 200.1</b>	<b>\$ 186.8</b>	<b>\$ 181.7</b>	<b>\$ 178.4</b>
Change		\$ (13.3)	\$ (18.4)	\$ (21.6)
% Change		-6.7%	-9.2%	-10.8%
<b>Local Revenue:</b>		18.750	18.750	18.750
Ad Valorem	\$ 81.9	\$ 88.3	\$ 88.3	\$ 88.3
TAVT	9.3	7.1	7.1	7.1
Other Sales Taxes	2.5	2.7	2.7	2.7
Other Local Revenue	2.3	2.0	2.0	2.0
<b>Total Local Funding</b>	<b>\$ 96.1</b>	<b>\$ 100.1</b>	<b>\$ 100.1</b>	<b>\$ 100.1</b>
Change		\$ 4.0	\$ 4.0	\$ 4.0
% Change		4.2%	4.2%	4.2%
<b>Total GF Revenue</b>	<b>\$ 296.2</b>	<b>\$ 286.9</b>	<b>\$ 281.8</b>	<b>\$ 278.5</b>
Change		\$ (9.3)	\$ (14.4)	\$ (17.6)
% Change		-3.1%	-4.8%	-5.9%
FTE Count (October)	30,226	30,711	30,711	30,711
<b>Per-Pupil</b>	<b>\$ 9,798</b>	<b>\$ 9,341</b>	<b>\$ 9,176</b>	<b>\$ 9,070</b>
\$ Change		\$ (457)	\$ (622)	\$ (728)
% Change		-4.7%	-6.4%	-7.4%
* Excludes Grants and Interfund Transfers		<b>Best</b>	<b>Target</b>	<b>Worst</b>

### Model B (Target):

- -\$18.5m QBE & Categorical Funding Austerity Cut (11%)
- No Austerity Reduction to Equalization Grant
- \$6.4m Ad Valorem Increase
- \$4.0m Local Revenue Increase
- **\$281.8m Total Revenue**
- -\$14.4m or -4.8% Decline
- -\$622 Per-Pupil Decline
- Largest (Single Year) Decline in Per-Pupil Revenue during the Great Recession was -\$460

Note: Projections as of 6.18.20 unless otherwise noted

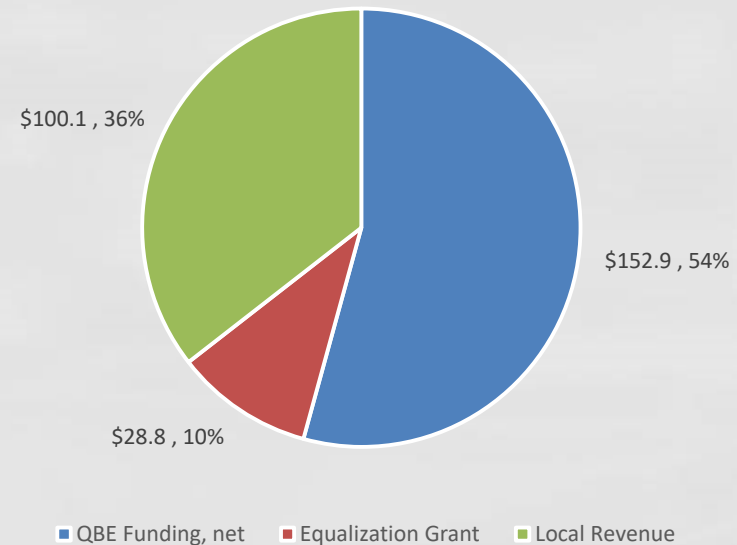
# FY2021 Revenue Budget Scenarios

	<b>FY20 Budget</b>	<b>FY21 Budget</b>	<b>Change</b>	<b>%</b>
QBE Funding, net	\$ 171.3	\$ 152.9	\$ (18.4)	-10.7%
Equalization Grant	28.8	28.8	0.0	0.1%
Local Taxes	93.8	98.0	4.2	4.5%
Other Local Revenue	2.3	2.1	(0.2)	-8.4%
<b>Total GF Revenue</b>	<b>\$ 296.2</b>	<b>\$ 281.8</b>	<b>\$ (14.3)</b>	<b>-4.8%</b>

*\*Excludes Grants and Transfers to Other Funds*

### Highlights

- \$281.8m Budget
- -\$14.3m Decrease
- 11% Austerity
- \$28.8m Equalization
- 7.8% Ad Valorem



Note: Revenue projection includes an unmodified millage rate of 18.750

(millions)

# Projected General Fund Revenue

General Fund Expenditures	FY20 Budget	FY21 Budget Scenarios		
		Model A	Model B	Model C
<b>Salaries &amp; Benefits:</b>				
Beginning Salaries & Benefits		\$ 257.0	\$ 257.0	\$ 257.0
Class Size Maintenance (32)		2.9	2.9	2.9
Assumption Maintenance (6.5)		0.6	0.6	0.6
ESEP Allotment Changes (38)		2.9	2.9	2.9
Other Allotment Changes (tbd)		1.0	1.0	1.0
Step Increases		3.0	3.0	3.0
TRS Rate Decrease		(3.5)	(3.5)	(3.5)
<b>Total Salaries &amp; Benefits</b>	<b>\$ 259.8</b>	<b>\$ 263.8</b>	<b>\$ 263.8</b>	<b>\$ 263.8</b>
<b>Other Operating Expenditures</b>	<b>\$ 36.3</b>	<b>\$ 37.7</b>	<b>\$ 37.7</b>	<b>\$ 37.7</b>
<b>Total Expenditures</b>	<b>\$ 296.1</b>	<b>\$ 301.6</b>	<b>\$ 301.6</b>	<b>\$ 301.6</b>
<b>Revenue Over/(Under) Expend</b>	<b>\$ 0.1</b>	<b>\$ (14.7)</b>	<b>\$ (19.8)</b>	<b>\$ (23.0)</b>
<b>Deficit Mitigation:</b>				
Salaries & Benefits Adjustments (Target):				
Class Size Maintenance (-30) <sup>1,14,C</sup>			3.8 -62	4.7 -62
Assumption Maintenance (4) <sup>2</sup>			0.1 -2.5	0.5 -5.5
ESEP Allotment Changes (24) <sup>3,9,10,11,12</sup>			0.6 -14	1.6 -23
Other Allotment Changes (7) <sup>13,19,6,15</sup>		0.8	0.8 7	1.1 -3
Workers Compensation		0.3	0.3	0.3
Reduction in Other Operating		6.1	6.1 17%	7.0 19%
<b>Total Expenditures (Adjusted)</b>	<b>\$ 296.1</b>	<b>\$ 294.4</b>	<b>\$ 289.9</b>	<b>\$ 286.4</b>
<b>Revenue Over/(Under) Expend</b>	<b>\$ 0.1</b>	<b>\$ (7.5)</b>	<b>\$ (8.1)</b>	<b>\$ (7.9)</b>
CARES Act Funding		3.0	3.0	3.0
Fund Balance		(4.5)	(5.1)	(4.9)
		<b>Best</b>	<b>Target</b>	<b>Worst</b>

Note: Projections as of 6.18.20 unless otherwise noted

### Model B (Target):

- Original Budget \$301.6m (3/13)
- -19.8m Original Deficit
- Current Budget \$289.9m

### Deficit Mitigation:

- Salaries & Benefits (89%)
  - ✓ Class Size Maintenance
  - ✓ Critical Allotments Only
  - ✓ Workers Compensation
- Other Operating (11%)
  - ✓ Capital Projects
  - ✓ Strategic Cuts
- CARE Act Fund – One Time
- Fund Balance – One Time

# FY2021 Expenditure Budget Scenarios



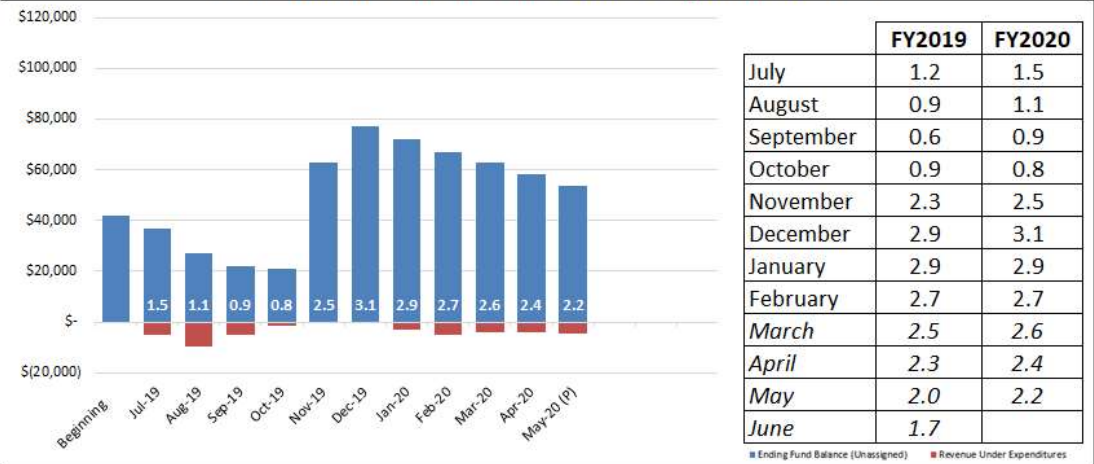
## Deficit Mitigation:

- Salaries & Benefits
- Other Operating
- CARE Act Fund
- Fund Balance (YE)

### Paulding County School District FY2021 General Fund - Tentative Budget Presentation

	Rank	% of Budget	FY20 Budget	FY21 Budget	Change	% Change
<b>Revenue:</b>						
State and Federal Sources	1	64%	\$ 200,105,601	\$ 181,740,774	\$ (18,364,827)	-9.2%
Local Taxes	2	35%	93,811,000	98,023,000	4,212,000	4.5%
Other Local Sources	3	1%	2,240,000	2,075,549	(164,451)	-7.3%
<b>Total Revenue</b>		100%	<b>\$ 296,156,601</b>	<b>\$ 281,839,323</b>	<b>\$ (14,317,278)</b>	<b>-4.8%</b>
			7.1%	-4.8%		
<b>Expenditures:</b>						
1000 Instruction	1	69%	\$ 205,116,421	\$ 201,307,857	\$ (3,808,565)	-1.9%
2600 Maintenance	2	7%	20,450,731	19,945,273	(505,458)	-2.5%
2400 School Administration	3	7%	19,720,596	19,735,168	14,572	0.1%
2700 Transportation	4	5%	16,132,181	14,626,191	(1,505,991)	-9.3%
2210 Improvement of Instruction	6	4%	11,560,931	10,744,488	(816,443)	-7.1%
2100 Pupil Services	5	4%	10,318,332	11,464,359	1,146,027	11.1%
2220 Media Services	7	2%	5,173,449	5,012,297	(161,151)	-3.1%
2800 Central Support Services	8	1%	3,070,532	3,310,179	239,647	7.8%
2500 Business Services	9	1%	2,011,873	1,805,576	(206,297)	-10.3%
2300 General Administration	10	0%	1,482,956	1,444,059	(38,898)	-2.6%
2213 Instructional Staff Training	11	0%	886,784	307,612	(579,172)	-65.3%
2900 Other Support Services	12	0%	213,390	193,040	(20,350)	-9.5%
<b>Total Expenditures</b>		100%	<b>\$ 296,138,176</b>	<b>\$ 289,896,099</b>	<b>\$ (6,242,078)</b>	<b>-2.1%</b>
			9.3%	-2.1%		
<b>Revenue Over/(Under) Expenditures</b>			<b>\$ 18,424</b>	<b>\$ (8,056,775)</b>	<b>\$ (8,075,200)</b>	
<b>Change in Fund Balance</b>			<b>\$ 18,424</b>	<b>\$ (8,056,775)</b>	<b>\$ (8,075,200)</b>	

### Fund Balance and Revenue Under Expenditures ('000)



## Fund Balance (YE)

- ✓ 1.5 mo. or 12.5%
- ✓ 1.8 mo. or 15.0%
- ✓ 2.0 mo. or 16.7%

**Based on the FY21 budget, 0.2 months of unassigned fund balance equals 1.7% or \$5.0m**

Note: Uses FY2021 Budget of \$289.9m for Calculation

Note: Projections as of 6.18.20 unless otherwise noted

# Deficit Mitigations: Fund Balance



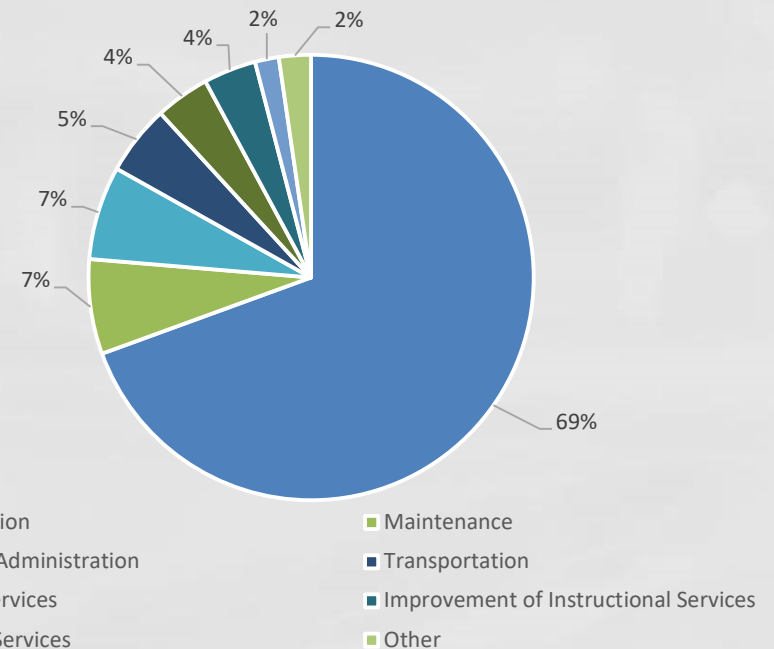
	FY20 Budget	FY21 Budget	Change	%
Instruction	\$ 205.1	\$ 201.3	\$ (3.8)	-1.9%
Maintenance	20.5	19.9	(0.5)	-2.5%
School Administration	19.7	19.7	0.0	0.1%
Transportation	16.1	14.6	(1.5)	-9.3%
Pupil Services	10.3	11.5	1.1	11.1%
Improvement of Instruction	12.4	11.1	(1.4)	-11.2%
Media Services	5.2	5.0	(0.2)	-3.1%
Other	6.8	6.8	(0.0)	-0.4%
<b>Total</b>	<b>\$ 296.1</b>	<b>\$ 289.9</b>	<b>\$ (6.2)</b>	<b>-2.1%</b>

*\*Excludes Grants and Transfers to Other Funds*

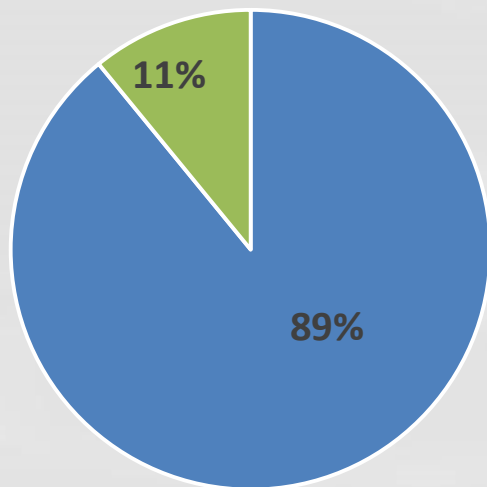
### Highlights

- \$289.9m Budget
- -6.2m Decrease
- 69% Instruction
- 7% School Admin
- 7% Maintenance

(millions)



## Projected Expenditures: by Function



■ Salaries and Benefits & Outsourcing ■ Other

	FY20 Budget	FY21 Budget	Change	%
Salaries	\$ 181.8	\$ 183.5	\$ 1.7	0.9%
Benefits	78.0	74.8	(3.2)	-4.1%
	<b>\$ 259.82</b>	<b>\$ 258.3</b>	<b>\$ (1.6)</b>	<b>-0.6%</b>
Professional Services	7.6	6.3	(1.3)	-16.8%
Technology	7.7	7.1	(0.6)	-8.2%
Utilities	5.2	5.4	0.2	4.8%
Textbooks and Books	2.8	1.3	(1.5)	-53.0%
Supplies	1.7	2.6	0.9	53.3%
Vehicle Purchases	1.8	0.3	(1.6)	-86.4%
Fuel	1.6	1.4	(0.2)	-13.2%
Other	7.9	7.3	(0.7)	-8.3%
	<b>\$ 36.3</b>	<b>\$ 31.6</b>	<b>(4.7)</b>	<b>-12.9%</b>
<b>Grand Total</b>	<b>\$ 296.1</b>	<b>\$ 289.9</b>	<b>\$ (6.2)</b>	<b>-2.1%</b>

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

### Highlights

- \$258.3 Payroll (89%)
- \$31.6 Other Operating (11%)
- \$7.1m Technology
- \$5.4m Utilities (\$1.41 sqft)
- -16.8% Professional Services
- -53.0% Textbooks & Books
- -86.4% Vehicle Purchases

(millions)

## Projected Expenditures: by Object

	FY20 Budget	FY21 Budget	Change	%
<b>Divisions and Departments</b>				
(1) School Leadership Division*	\$ 0.7	\$ 0.8	\$ 0.0	2.7%
(2) Teaching & Learning Division				
Teaching & Learning Department	0.1	0.0	(0.1)	-72.4%
Curriculum & School Impr Department	1.3	0.8	(0.5)	-37.6%
CTAE Department	0.1	0.1	(0.0)	-16.1%
Student Services Department	1.2	1.3	0.1	9.5%
(3) Operations Division				
Operations Department	5.5	4.4	(1.1)	-20.1%
Transportation Department	5.2	3.4	(1.8)	-35.1%
Maintenance Department	8.7	9.0	0.3	3.1%
(4) Technology Division	5.8	5.7	(0.1)	-2.1%
(5) Business Services Division	0.6	0.5	(0.0)	-3.2%
(6) Human Resources Division	0.1	0.1	0.0	58.2%
QBE & Local Funds Allocated to Schools	6.4	4.6	(1.7)	-27.0%
Other <1%	0.7	1.0	0.2	30.5%
<b>Total</b>	<b>\$ 36.3</b>	<b>\$ 31.6</b>	<b>\$ (4.7)</b>	<b>-12.9%</b>

\*Excludes Grants and Transfers to Other Funds.

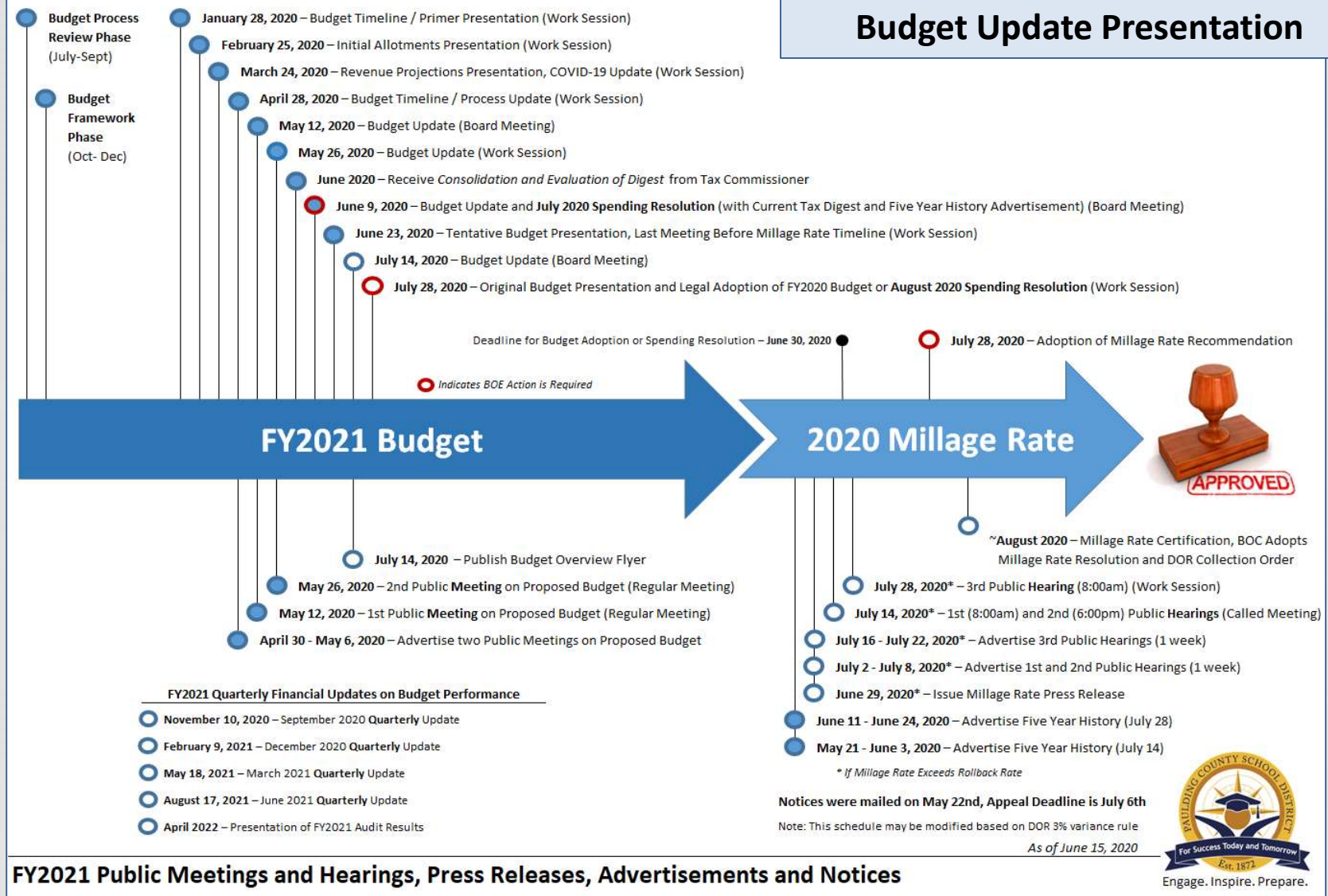
### Highlights

- \$31.6m Other Operating
- -\$4.7m or -12.9% Decrease
- -\$6.1m or -16.2% 3/13 Decrease
- -\$3.0m Divisions (6)
- -\$1.7m QBE & Local Funds

(millions)

# Projected Expenditures: Other Operating

## FY2021 Budget Development - Major Milestones



# FY2021 Budget Approval Timeline



Engage. Inspire. Prepare.

# Thank You

For Budget Ideas and Feedback  
Visit our Website (Budget Feedback)

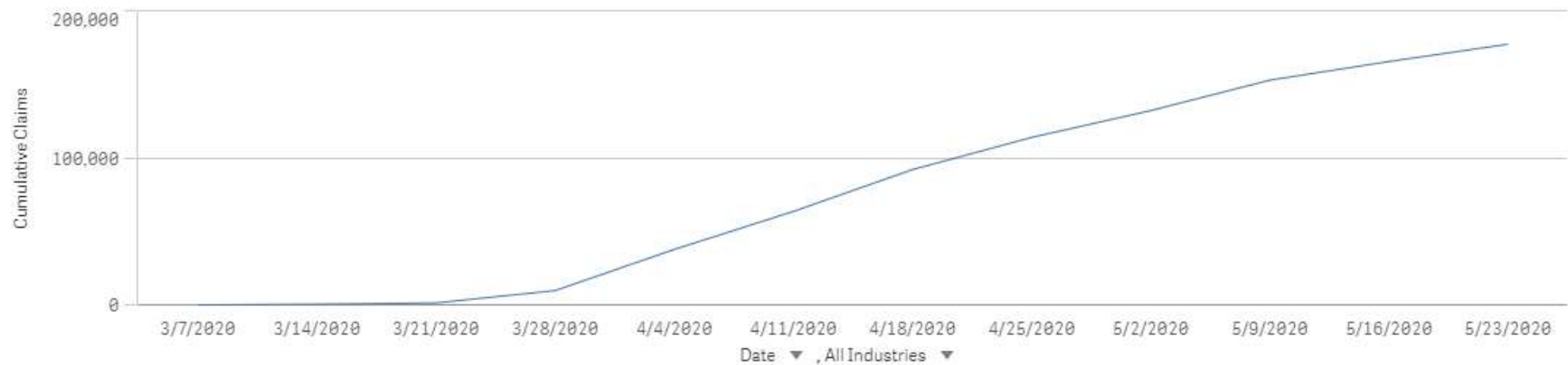


Engage. Inspire. Prepare.

# Appendix



**Cumulative Initial Claims Over Time**



**Initial Claims Over Time**



Source: Sources: Georgia Department of Labor,  
"Weekly Initial Claims – Downloads"

# Initial Unemployment Claims (Region 1)

**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 FY2020, PCSD's NDPS was approximately \$148,000, which was \$65,000 or 31% lower than the average large district in Georgia (enrollment >10,000).

#### NDPS

##### Formula:

Property subject to a tax levy, after applicable exemptions (net digest) divided by the number of students

#### PCSD

##### Example:

\$4.47 Billion divided by 30,226 equals \$148k per Student

Rank	Digest			Millage Rate		Levy	Revenue	Expenditures	FESR
	FY2019 Enrollment	2019 (FY20) % Non-Residential	2019 (FY20) Net Digest per Student	2019 M&O Millage Rate	% Variance to PCSD	FY2019 Levy per Student	FY2019 Local Revenue per Student	FY2019 Expenditures per Student	FY2018 FESR
1	Cobb 111,122	Bartow 54%	Cobb \$255,420	Muscogee 23.321	Muscogee 4.571	Cobb \$4,827	Cobb \$10,247	Muscogee \$10,005	Cherokee 4.5
2	Cherokee 42,110	Muscogee 53%	Coweta \$220,874	Richmond 19.794	Richmond 1.044	<b>Avg Comp</b> <b>\$4,114</b>	Bartow \$10,224	<b>Avg &gt;10k</b> <b>\$9,904</b>	<b>Avg &gt;10k</b> <b>4.1</b>
3	<b>Avg Comp</b> <b>36,156</b>	Richmond 53%	Cherokee \$218,273	Douglas 19.850	Douglas 0.900	Coweta \$4,106	<b>Avg &gt;10k</b> <b>\$10,184</b>	Cobb \$9,882	<b>Paulding</b> <b>4.0</b>
4	<b>Avg &gt;10k</b> <b>33,768</b>	Douglas 43%	<b>Avg &gt;10k</b> <b>\$212,953</b>	<b>Avg Comp</b> <b>19.432</b>	<b>Avg Comp</b> <b>0.882</b>	<b>Avg &gt;10k</b> <b>\$4,039</b>	Douglas \$10,161	Douglas \$9,765	Carroll 4.0
5	Muscogee 30,841	<b>Avg &gt;10k</b> <b>39%</b>	<b>Avg Comp</b> <b>\$211,724</b>	<b>Avg &gt;10k</b> <b>18.964</b>	<b>Avg &gt;10k</b> <b>0.214</b>	Cherokee \$4,027	Muscogee \$10,088	<b>Avg Comp</b> <b>\$9,638</b>	<b>Avg Comp</b> <b>3.6</b>
6	<b>Paulding</b> <b>30,226</b>	<b>Avg Comp</b> <b>39%</b>	Bartow \$208,270	Cobb 18.900	Cobb 0.150	Bartow \$3,905	<b>Avg Comp</b> <b>\$9,899</b>	<b>Paulding</b> <b>\$9,578</b>	Muscogee 3.5
7	Richmond 29,398	Carroll 39%	Muscogee \$166,391	Bartow 18.750	Bartow 0.000	Muscogee \$3,880	Coweta \$9,845	Bartow \$9,570	Douglas 3.5
8	Douglas 26,420	Coweta 35%	Douglas \$164,502	<b>Paulding</b> <b>18.750</b>	Paulding 0.000	Douglas \$3,232	<b>Paulding</b> <b>\$9,739</b>	Carroll \$9,519	Coweta 3.5
9	Coweta 22,212	Cobb 34%	Richmond \$155,819	Coweta 18.590	Coweta -0.160	Richmond \$3,084	Cherokee \$9,551	Richmond \$9,490	Bartow 3.5
10	Carroll 14,422	Cherokee 34%	<b>Paulding</b> <b>\$147,928</b>	Cherokee 18.450	Cherokee -0.300	<b>Paulding</b> <b>\$2,774</b>	Carroll \$9,543	Coweta \$9,470	Cobb 3.5
11	Bartow 12,919	<b>Paulding</b> <b>18%</b>	Carroll \$141,709	Carroll 17.998	Carroll -0.752	Carroll \$2,550	Richmond \$9,537	Cherokee \$9,406	Richmond 2.5

Source: GaDOR (Consolidated Tax Digest Summary), GaDOE Enrollment and Revenue/Expenditures Reports

# Tax Digest Overview

## Chart of Accounts

View: **Outline** Search Code Relationships

[Users Guide]

Classification: Funds Balance Sheet Revenue Source Program Function Object Sub Object

Fiscal Year: 2019 ▼



Expand All Collapse All

➤ Funds

➤ Balance Sheet

➤ Revenue Source

➤ Program

➤ Function

➤ Object

➤ Sub Object

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&codetype=5&fy=23](http://archives.doe.k12.ga.us/fbo_financial.aspx?PageReq=FBOFinRevCOAB&codetype=5&fy=23)