



PAULDING COUNTY SCHOOL DISTRICT FY2020 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.



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.

FY2020 Budget Highlights

Enrollment Growth. PCSD is projected to educate 30,139 students in FY2020 (school year 2019-2020), an increase of 429 students or 1.4%.

In the 8 years preceding the collapse of the housing market, the district experienced tremendous enrollment growth, increasing more than 80% from fiscal years 2000 to 2007. From 2008 to 2011 enrollment growth declined by two-thirds. By 2012, enrollment was declining, compared to modest increases statewide. From 2013 to 2019 enrollment grew 1,600 or 5.7%. In 2019 enrollment grew 1.7%, the largest growth rate in a decade and much more than the large district average of 0.2%.



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 FY2018 rankings against the 35 large districts in Georgia (school districts over 10,000). Rankings against all 180 school districts in Georgia are in parentheses.

- 13th Largest District
- 31st in Local Revenue per Student (128th out of 180)
 - ✓ Collect \$1,235 less than Average per Student or \$36 million
- 8th in State Revenue per Student (85th out of 180)
 - ✓ Collect \$775 more than Average per Student
 - ✓ 3rd Largest Recipient of Equalization (\$27 million, FY18)
- 29th in Total Revenue, including Federal sources, per Student (154th out of 180)
 - ✓ Collect \$710 or 7% less than Average per Student or \$21 million

FY2018	
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3	
4	
5	
6	
7	
8	State Revenue }
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10	
11	
12	
13	Students }
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18	
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20	
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23	
24	
25	
26	
27	
28	
29	Total Revenue }
30	
31	Local Revenue }
32	
33	
34	
35	

Demographics and Statistics

Paulding County

- 1.5% State Population
- 1.3% Housing Units
- 9% More Persons per Household (Age 5-18)
- 3% Commercial / Industrial Land Use

PCSD

- 19 Elementary Schools
- 9 Middle Schools
- 5 High Schools
- Alternative Education
- College & Career Academy (Opening FY2020)
- 3,549 Employees
- 2,349 Instructional (66%)

PCSD Rank out of 180 School Districts in GA

- 13th in Enrollment
 - 128th in Local Revenue \$36 million deficit, compared to the statewide average
 - 85th in State Revenue
 - 154th in Total Revenue
- *Per Pupil, GaDOE FY2018

PCSD Funding Sources

- 30% Local (41% Average)
 - 66% State (53% Average)
 - 4% Federal
- *GaDOE FY2018

\$355.0m FY2020 Budget

All Funds

- General Fund (84%)
- Special Revenue (5%)
- Capital Projects (5%)
- Debt Service (2%)
- School Nutrition (4%)



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

General Fund Revenue Highlights: QBE Increases and a Millage Rate Decrease

The General Fund accounts for approximately 84% of all PCSD spending and is the main operating fund for the school district. Projected revenues for FY2020 total \$296.1 million, an increase of \$19.5 million or 7.1%.

As a low wealth school district, PCSD will receive a \$28.8 million Equalization Grant in FY2020. Funding under the state Quality Basic Education (QBE) formula is set to increase \$10.8 million, primarily due to an increase in teacher's salaries.

	FY2019	FY2020	Change
QBE Funding, net	\$ 160.9	\$ 171.3	\$ 10.4
Equalization Grant	29.0	28.8	(0.3)
Local Taxes	84.8	93.8	9.0
Other Local Sources	1.8	2.2	0.5
Total GF Revenue	\$ 276.6	\$ 296.1	\$ 19.5

*Excludes Grants and Transfers to Other Funds

PCSD will lower the maintenance and operations (M&O) millage rate to 18.750 in FY2020, the first material reduction since 2003. The bond millage rate will remain 0.000, as bond principal and interest are funded through the educational Special Purpose Local Option Sales Tax (SPLOST V) program.

General Fund Expenditure Highlights: Instruction, Human Capital and Safety

PCSD, after collaboration with the Board of Education, district and school leadership and the community, established FY2020 priorities in January 2019. 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 below include a continued focus student success for all, cultivating and retaining quality professionals and safety. PCSD allocates more of its resources to instruction than statewide averages, while central office-type expenditures are half the size of the average district. 87% of the budget is spent on salaries and benefits. With an across-the-board pay raise and full step increase, the budget supports the recruitment and retention of a highly qualified staff. The remaining 13% of the General Fund budget covers all other operating expenditures, including critical areas such as safety, technology and textbooks.

Budget Priorities (BOE, Community and Leadership) and Initiatives (Leadership):
Grouped by Strategic Plan Goal Areas, which serves as validation of the alignment of plan, community and district leadership.

Student Success for All

- Student Achievement
 - ✓ Math Adoption
 - ✓ PCCA Launch
 - ✓ Maintain Class Size Ratios
 - ✓ Increased ESEP and ESOL Support
- Literacy Initiatives
 - ✓ ELA/World Languages Coordinator
- STEM/STEAM
 - ✓ STEM Teaching Allotments and Funding
 - ✓ STEM Coordinator
 - ✓ KSU iTeach Collaboration
 - ✓ Fine Arts Adoption
 - ✓ Computer Science Magnet

Continued

- ✓ 30-year Teacher Pay Scales
- ✓ Transportation Initiatives
- ✓ Substitute and Supply Teacher Pay
- Succession Planning

Organizational Excellence

- Facilities and Safety
 - ✓ Security Grants
 - ✓ Safety Officer
 - ✓ Custodial Services
- Technology Initiatives

Communication and Engagement

- SEL/Mental Health
 - ✓ Capturing Kid's Hearts

Cultivating & Retaining Quality Professionals

- Recruit & Retain Highly-Qualified Employees
 - ✓ 5% Pay Raise
 - ✓ Full Step Increase

Projected expenditures for FY2020 total \$296.1 million, an increase of \$19.1 million or 6.9%.

Please visit our website at www.paulding.k12.ga.us for more information and sources for the information presented in this report. For questions or comments please email us at budget@paulding.k12.ga.us.

BASED ON THE ORIGINAL BUDGET PRESENTATION ON JUNE 11, 2019