

FY2022 Budget Planning: Budget Primer



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Agenda

1. Fast Facts and Budget Timeline
2. Comparable Districts
3. Organizational Factors Influencing Decisions:
 - Demographic and Economic Factors
 - Enrollment Factors
 - Funding Factors
 - Operating Factors
4. Budget Feedback

Appendix



Paulding County School District *Fast Facts!*



Number of Schools

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

K-12 Enrollment²

29,735

Gender³

51% M 49% F

Free/Reduced Meals²

40.8% Eligible

Racial Diversity³

White	Black	Ethnic Hispanic	Multi-ethnic	Other
56%	27%	11%	5%	1%

Financial Efficiency Rating⁴

4.0	4.0	4.0
FY2017	FY2018	FY2019

Financial¹

General Fund Budget (millions)	GF per Pupil	M&O Millage	Bond Millage
\$289.6	\$9,739	18.750	0.000

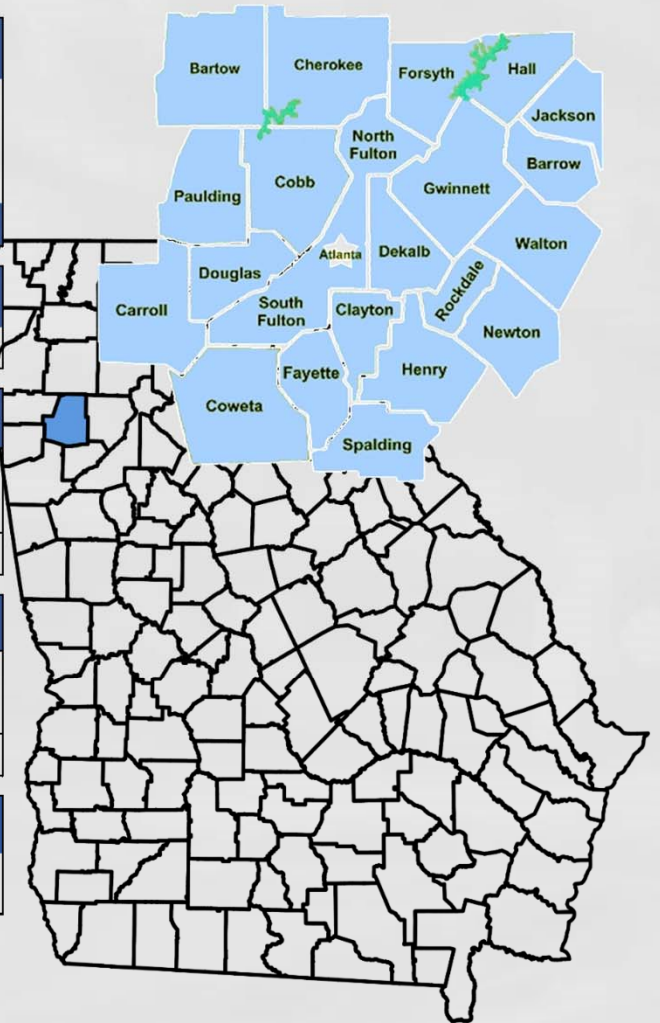
CCRPI Score⁴

77.5	75.4	79.9
FY2017	FY2018	FY2019

PCSD is the 12th Largest School District in the State of Georgia²

Employees¹

3,618



¹ FY2020 Quarterly Financial Report, YTD September 2019

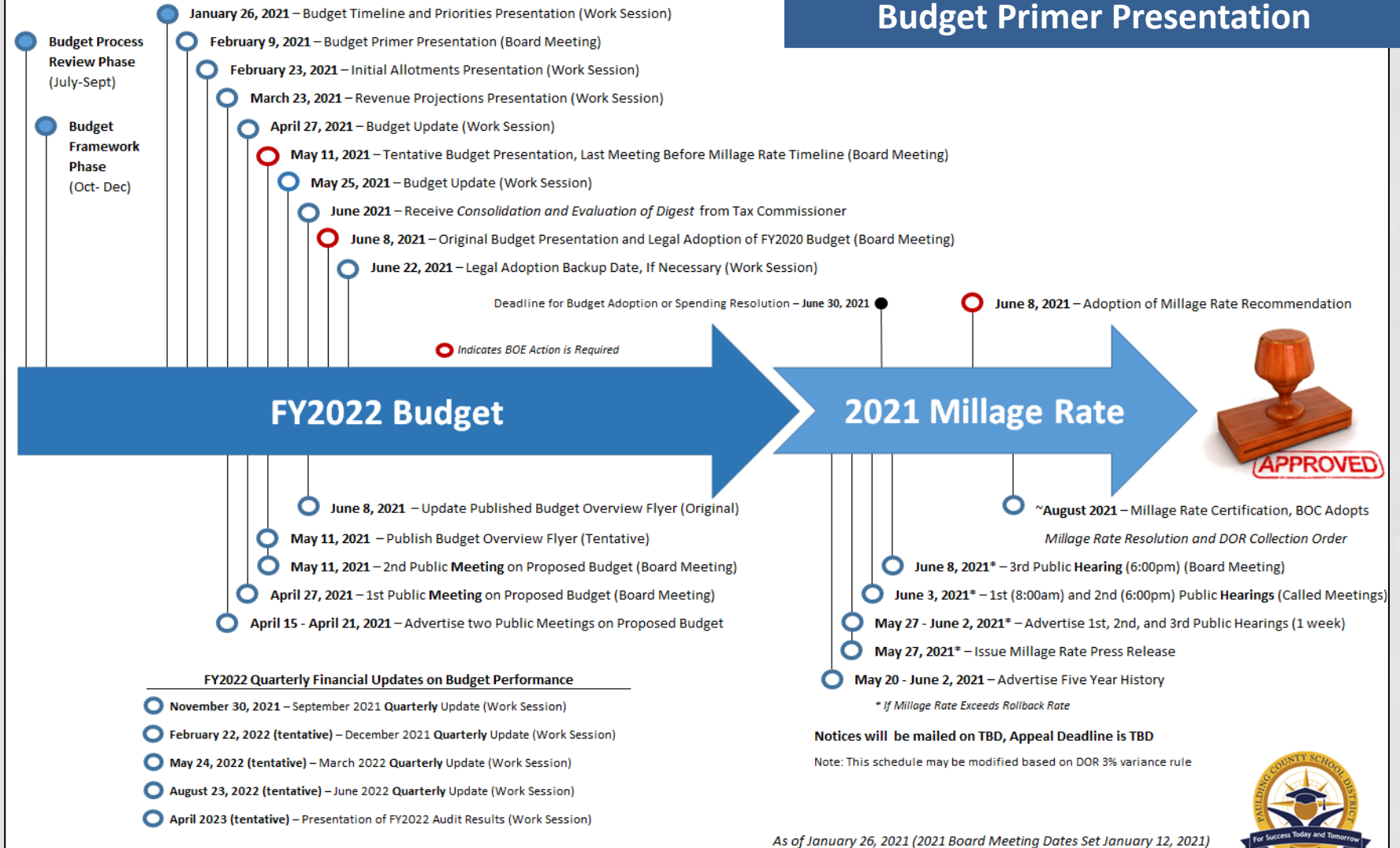
² FY2021 Enrollment (October 2020) & FY2020 FRL (October 2019), GaDOE (K-12)

³ FY2020 (October 2020), GaDOE (PK-12)

⁴ FY2016-18 GOSA Financial Efficiency Star Rating

FY2022 Budget Development - Major Milestones

February 9, 2021
Budget Primer Presentation



FY2022 Public Meetings and Hearings, Press Releases, Advertisements and Notices



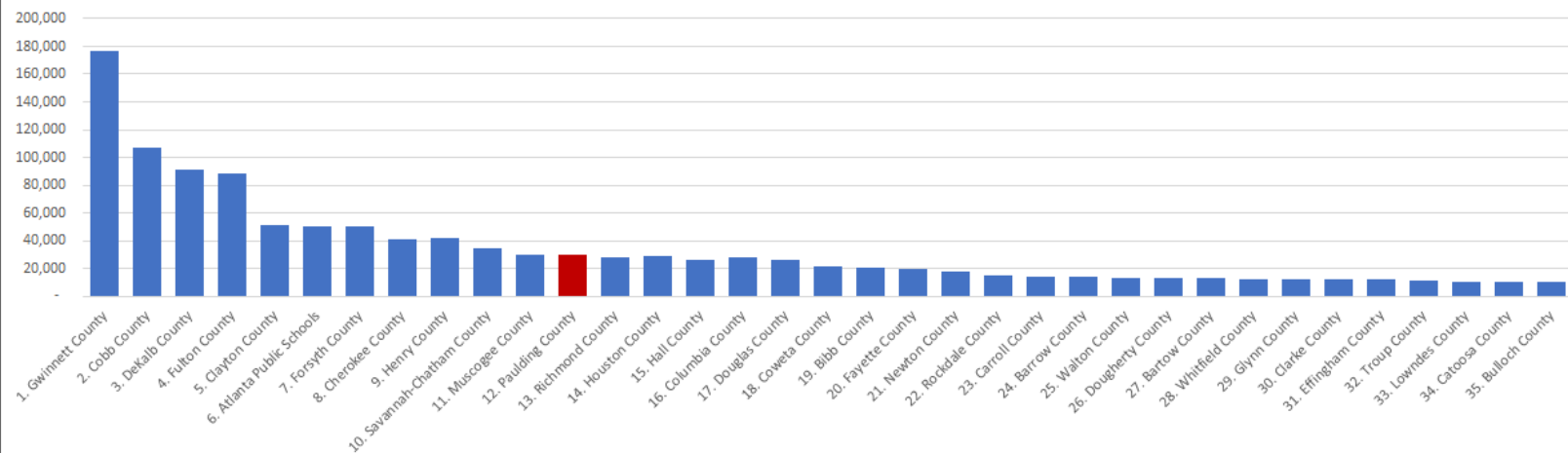
FY2022 Budget Timeline (Major Milestones)



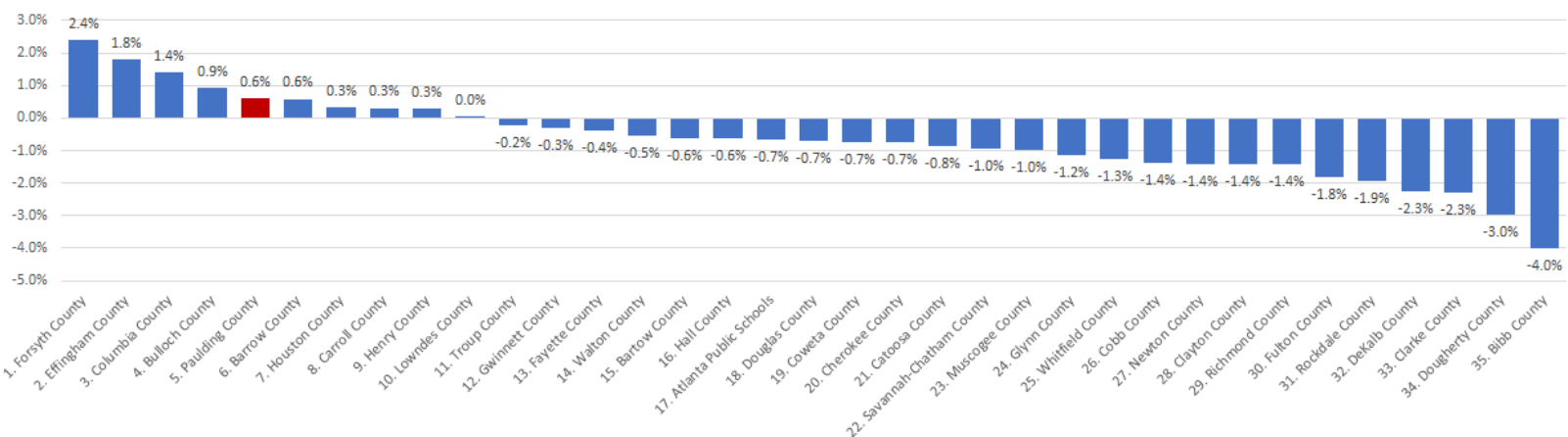
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Comparable Districts

Large District Enrollment, FY2021 (>10,000 FTE)



Large District Three-Year CAGR, FY2018-FY2021 (>10,000 FTE)



Large District Enrollment As of October 2020, PCSD was the 12th largest school district in Georgia (out of the 180 districts and 35 large districts).

Source: GaDOE (Student Enrollment by Grade), Large Districts are districts with >10,000 FTE

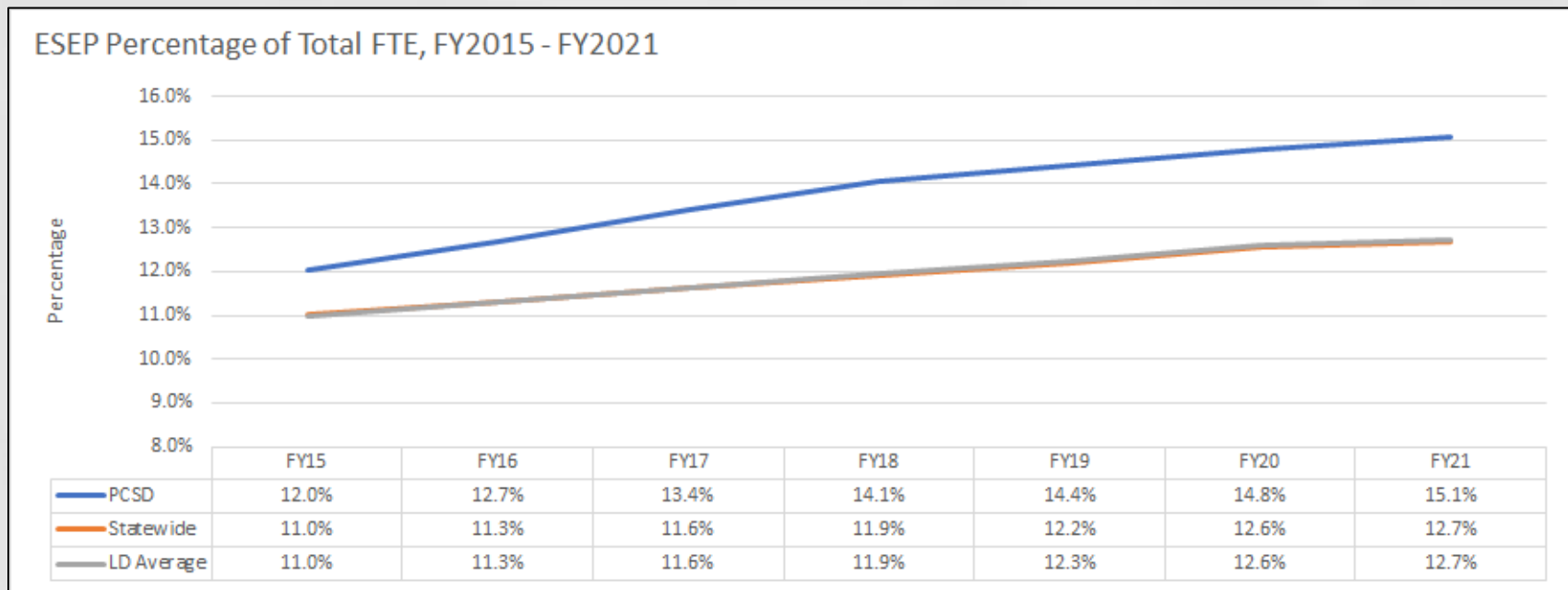
FY2017- FY2021

Enrollment Growth

2 | Comparable Districts

ESEP Participation. Enrollment in Exceptional Students Educational Programs (ESEP) has materially increased over the past several years. In FY2021, 15.1% of the student population was enrolled in an ESEP program, compared to a statewide and large district average of 12.7% and 12.7%, respectively.

From FY2015 to FY2021, the district, statewide and large district participation percentage increased 3.0%, 1.7% and 1.7%, respectively.



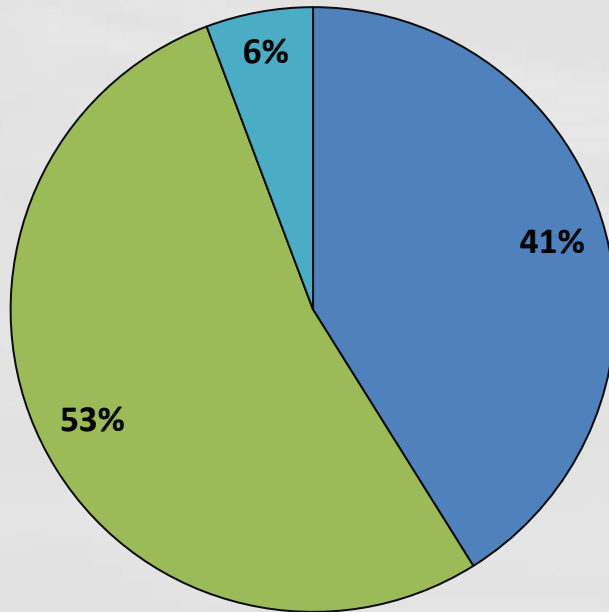
Source: GaDOE Enrollment by Disability and Student Enrollment by Grade as of FY2021 (includes PK) and FY2019 Excess Cost Report
Large Districts are districts with >10,000 FTE

FY2015- FY2021

ESEP Participation

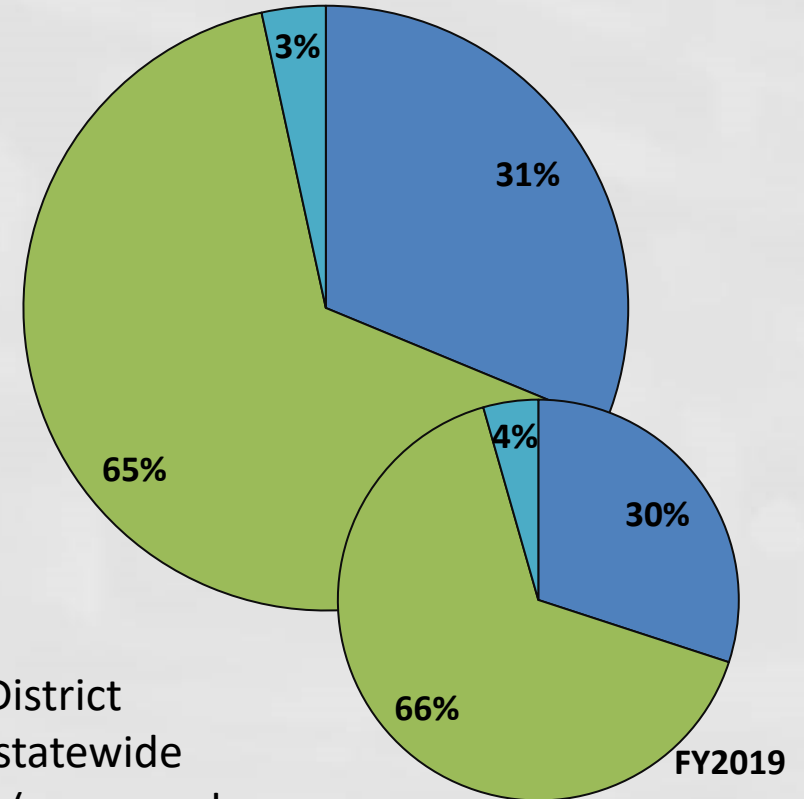
FY2020 Statewide Revenue Sources

Local Revenue State Revenue Federal Revenue



FY2020 PCSD Revenue Sources

Local Revenue State Revenue Federal Revenue



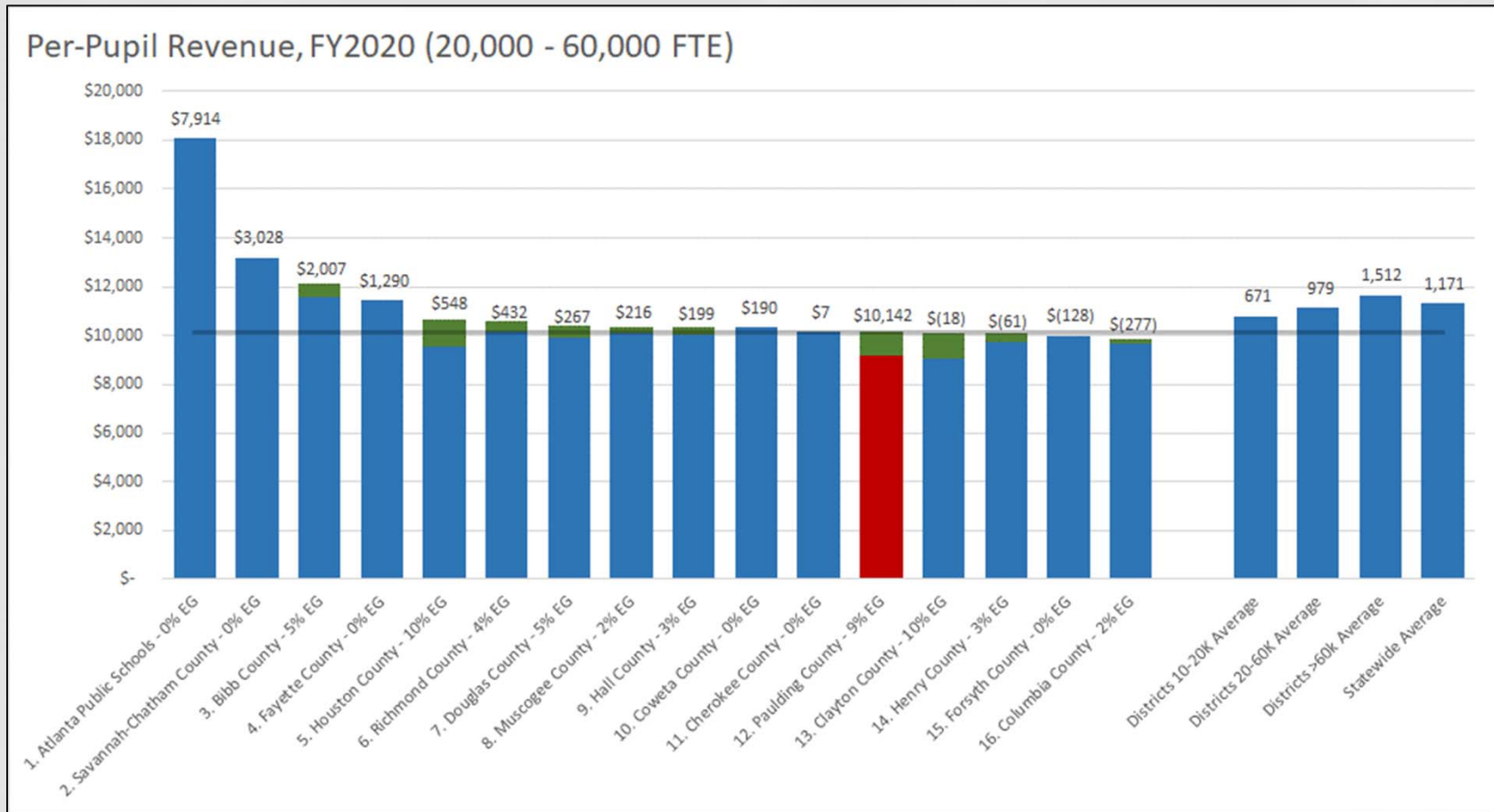
Primary Revenue Sources. Approximately 65% of District revenue comes from state sources (compared to a statewide average of 53%) and 31% comes from local sources (compared to a statewide average of 41%).

Source: GaDOE School System Revenue/Expenditures Report as of FY2020

FY2020

Primary Revenue Sources

Total Per-Pupil Revenue. As of FY2020, total per-pupil revenue was \$10,142. Lower than any comparable group, including the statewide average, which was \$1,171 more per-pupil. Approximately, \$941 or 9.0% was funded through the Equalization Grant (green). Variances to PCSD appear above the columns.

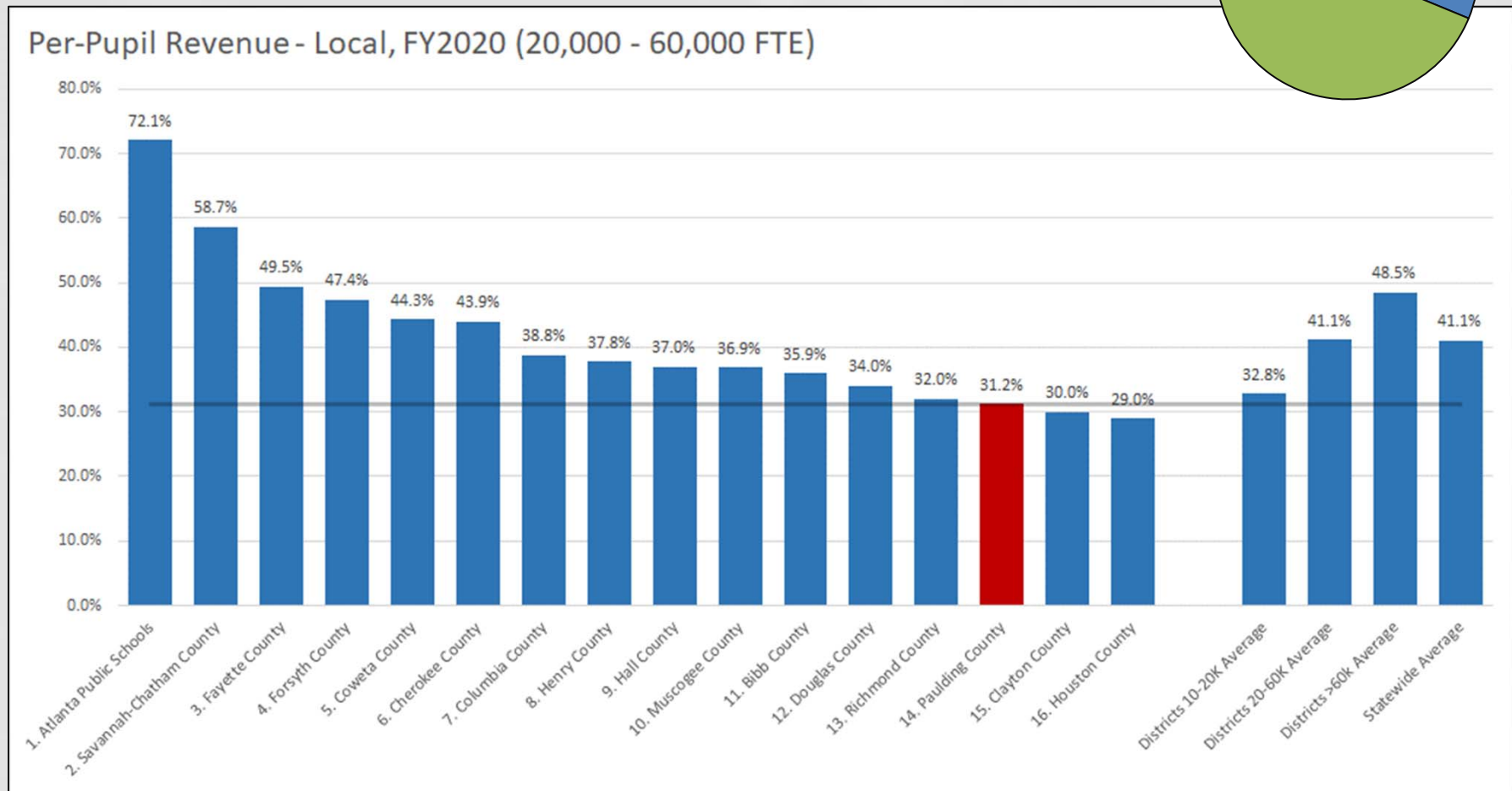
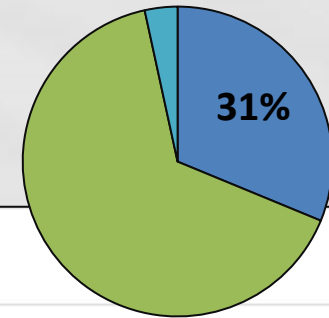


Source: GaDOE School System Revenue/Expenditures Report as of FY2020

FY2020

Per-Pupil Revenue: All Sources

Local Per-Pupil Revenue. As of FY2020, local per-pupil revenue was 31.2% of total revenue. This is lower than any comparable group, including the statewide average of 41.1%.

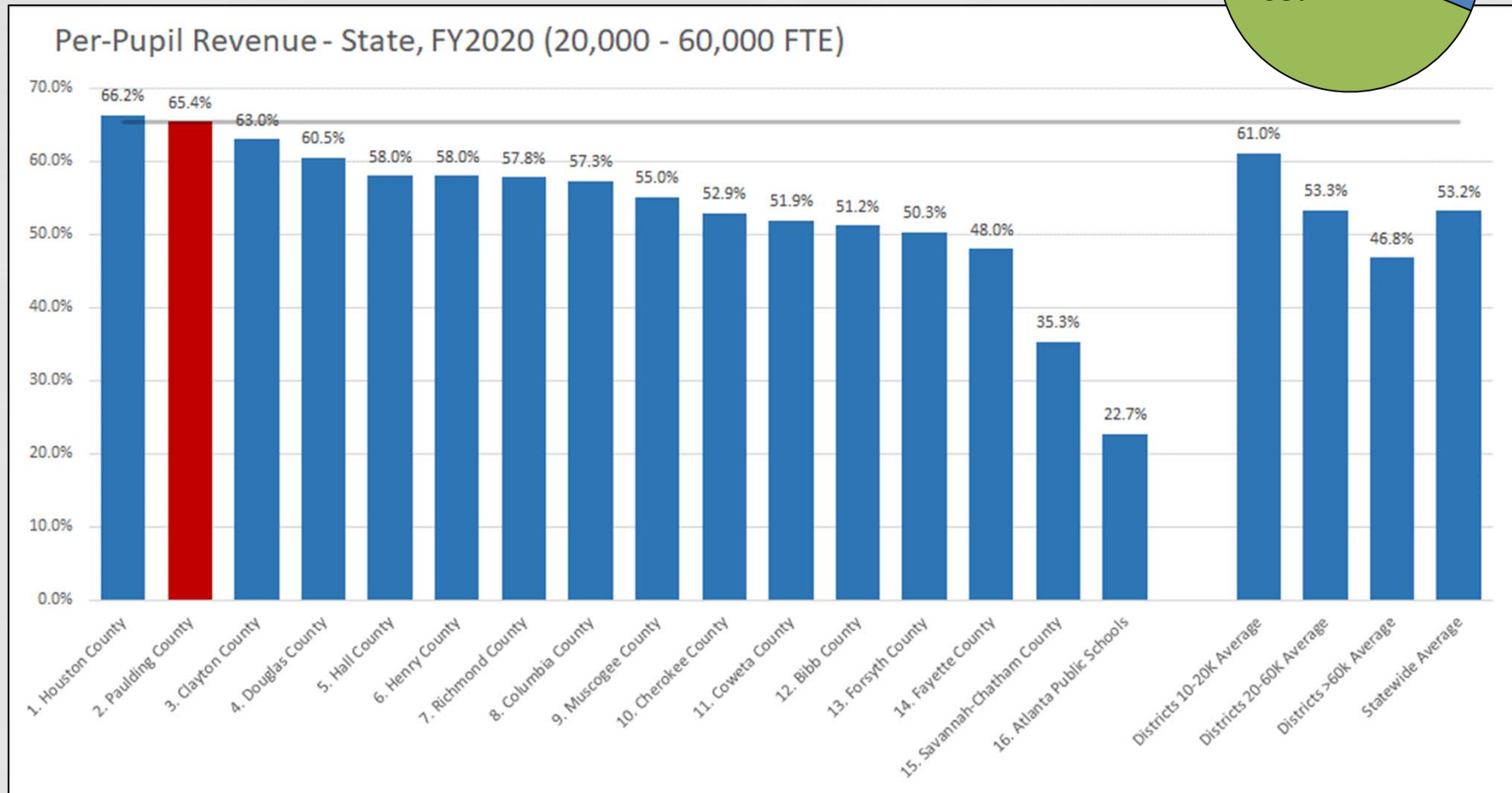
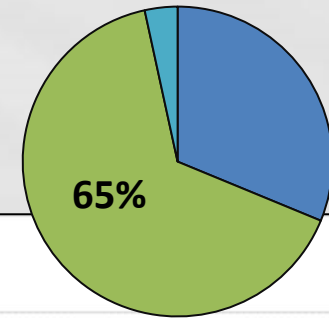


Source: GaDOE School System Revenue/Expenditures Report as of FY2020

FY2020

Per-Pupil Revenue: Local

State Per-Pupil Revenue. As of FY2020, state per-pupil revenue was 65.4% of total revenue. This is higher than any comparable group, including the statewide average of 53.2%.

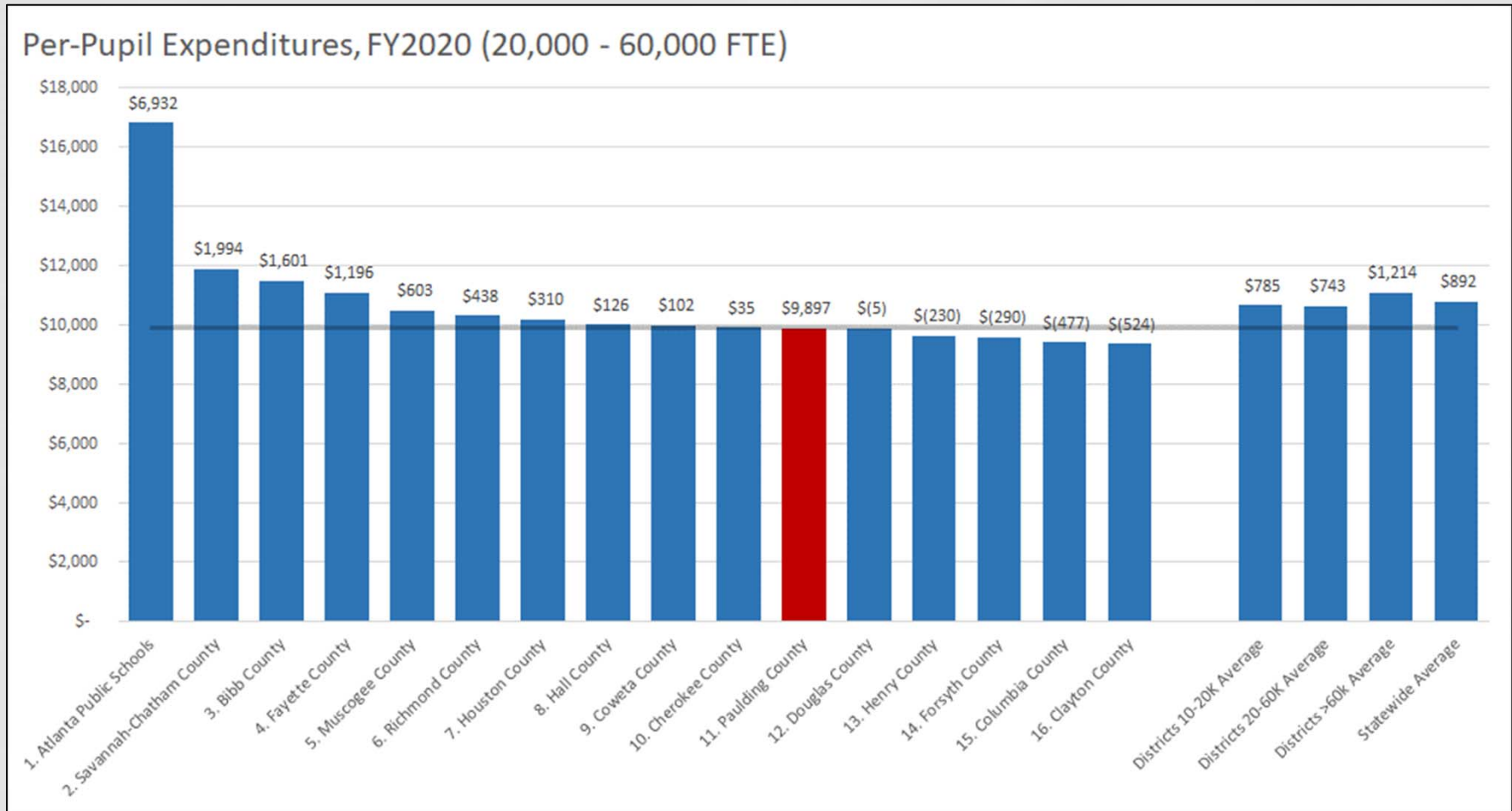


Source: GaDOE School System Revenue/Expenditures Report as of FY2020

FY2020

Per-Pupil Revenue: State

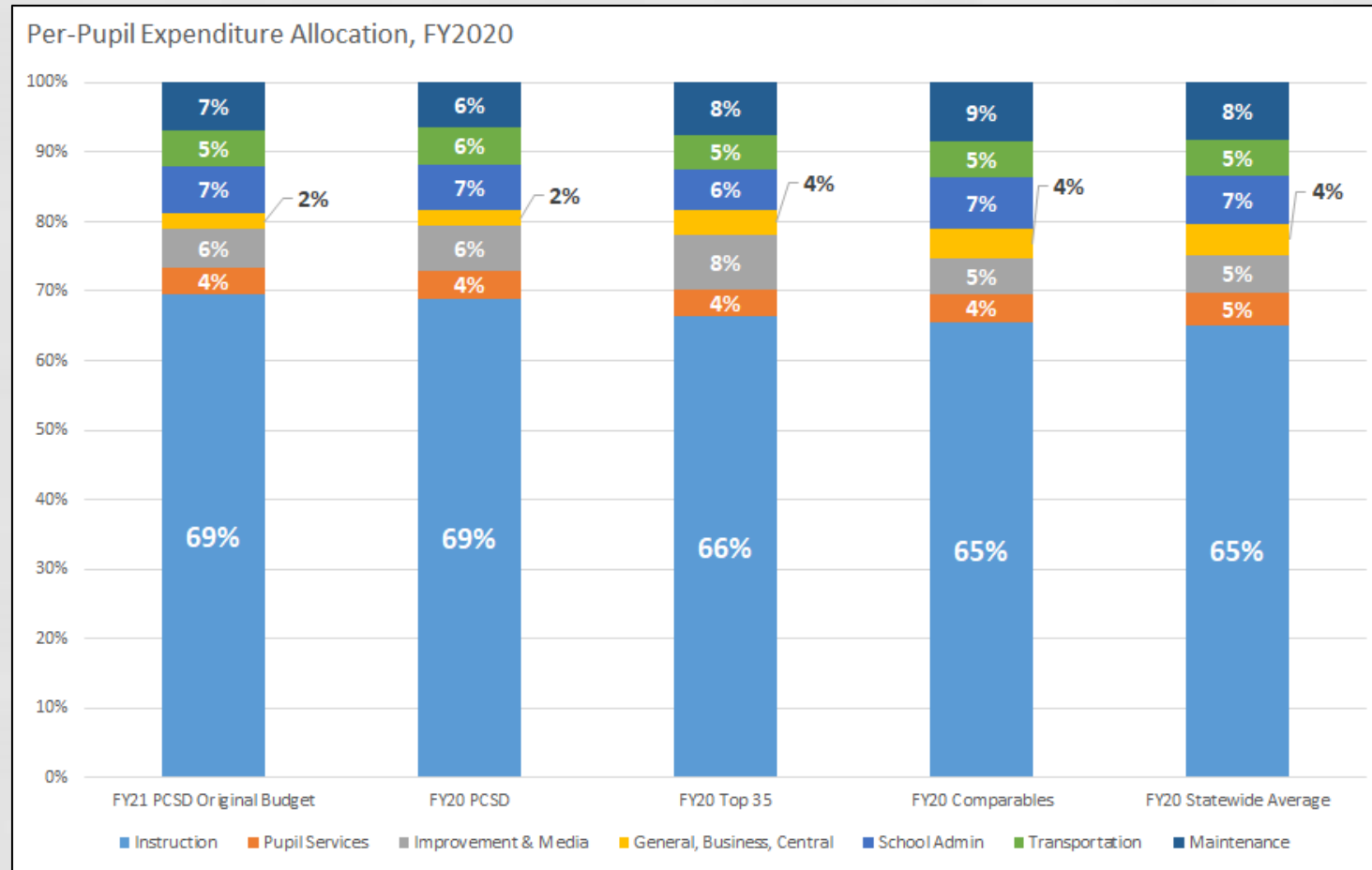
Total Per-Pupil Expenditures. As of FY2020, total per-pupil expenditures were \$9,897. This is lower than any comparable group, including the statewide average, which is \$892 more per-pupil. Variances to PCSD appear above the columns.



Source: GaDOE School System Revenue/Expenditures Report as of FY2020

FY2020

Per-Pupil Expenditures: Total



Per-Pupil Expenditure Allocation. As of FY2020, PCSD continues to direct more per-pupil expenditures toward instruction than any comparable group, while spending half as much on general administrative.

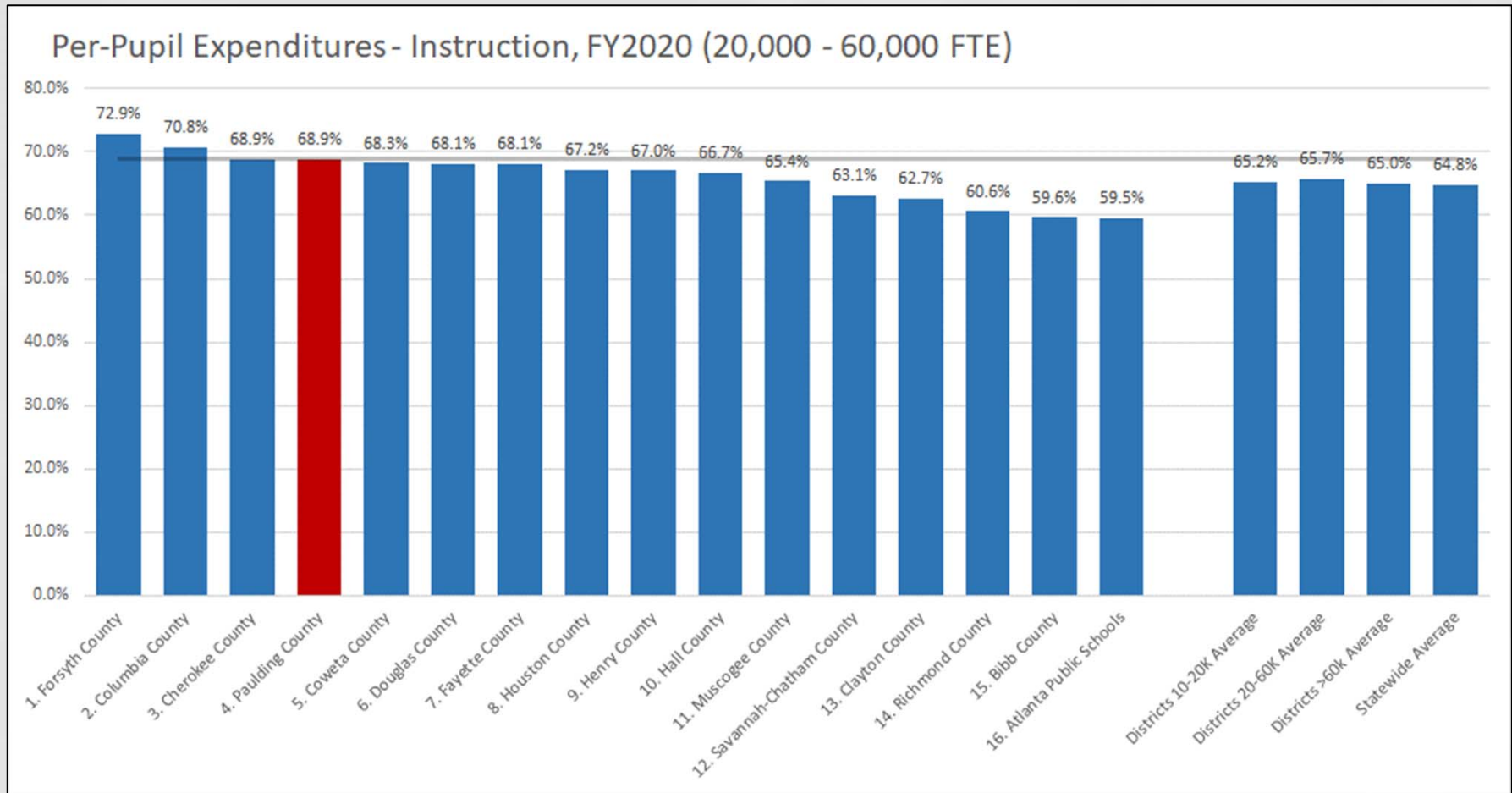
Source: GaDOE School System Revenue/Expenditures Report as of FY2020

FY2020

Per-Pupil Expenditures: Function Allocation

2 | Comparable Districts

Per-Pupil Instructional Expenditures. As of FY2020, per-pupil instructional expenditures were 68.9% of total expenditures. This is higher than any comparable group, including the statewide average of 64.8%.

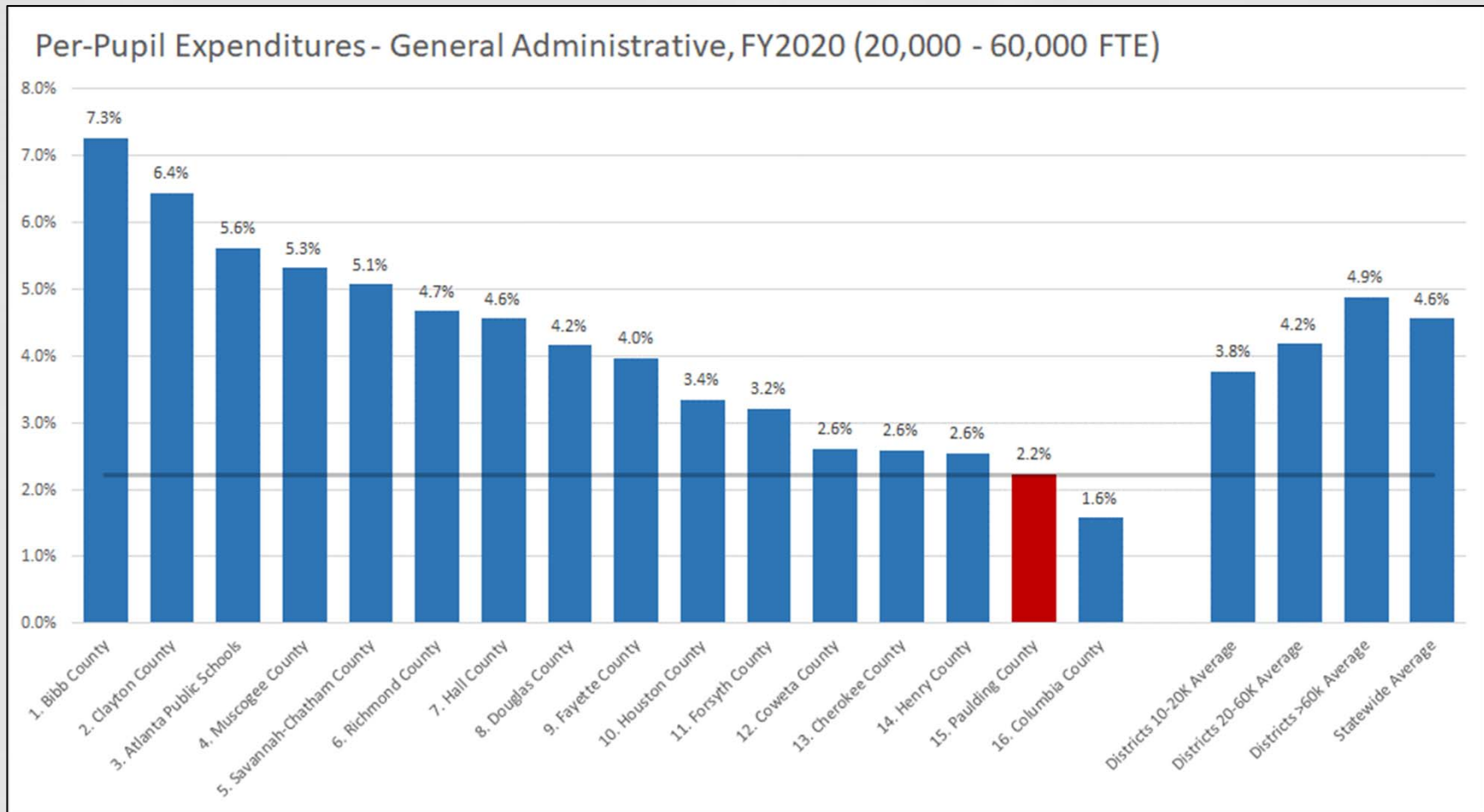


Source: GaDOE School System Revenue/Expenditures Report as of FY2020

FY2020

Per-Pupil Expenditures: Instruction

Per-Pupil General Administrative Expenditures. As of FY2020, per-pupil general administrative expenditures were 2.2% of total expenditures. This is lower than any comparable group, including the statewide average of 4.6%.



Source: GaDOE School System Revenue/Expenditures Report as of FY2020

FY2020

Per-Pupil Expenditures: General Admin



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Organizational Factors Influencing 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 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	Avg Comp \$4,114	Bartow \$10,224	Avg >10k \$9,904	Avg >10k 4.1
3	Avg Comp 36,156	Richmond 53%	Cherokee \$218,273	Douglas 19.650	Douglas 0.900	Coweta \$4,106	Avg >10k \$10,184	Cobb \$9,882	Paulding 4.0
4	Avg >10k 33,768	Douglas 43%	Avg >10k \$212,953	Avg Comp 19.432	Avg Comp 0.682	Avg >10k \$4,039	Douglas \$10,161	Douglas \$9,765	Carroll 4.0
5	Muscogee 30,641	Avg >10k 39%	Avg Comp \$211,724	Avg >10k 18.964	Avg >10k 0.214	Cherokee \$4,027	Muscogee \$10,088	Avg Comp \$9,638	Avg Comp 3.6
6	Paulding 30,226	Avg Comp 39%	Bartow \$208,270	Cobb 18.900	Cobb 0.150	Bartow \$3,905	Avg Comp \$9,899	Paulding \$9,578	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	Paulding 18.750	Paulding 0.000	Douglas \$3,232	Paulding \$9,739	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%	Paulding \$147,928	Cherokee 18.450	Cherokee -0.300	Paulding \$2,774	Carroll \$9,543	Coweta \$9,470	Cobb 3.5
11	Bartow 12,919	Paulding 18%	Carroll \$141,709	Carroll 17.998	Carroll -0.752	Carroll \$2,550	Richmond \$9,537	Cherokee \$9,406	Richmond 2.5

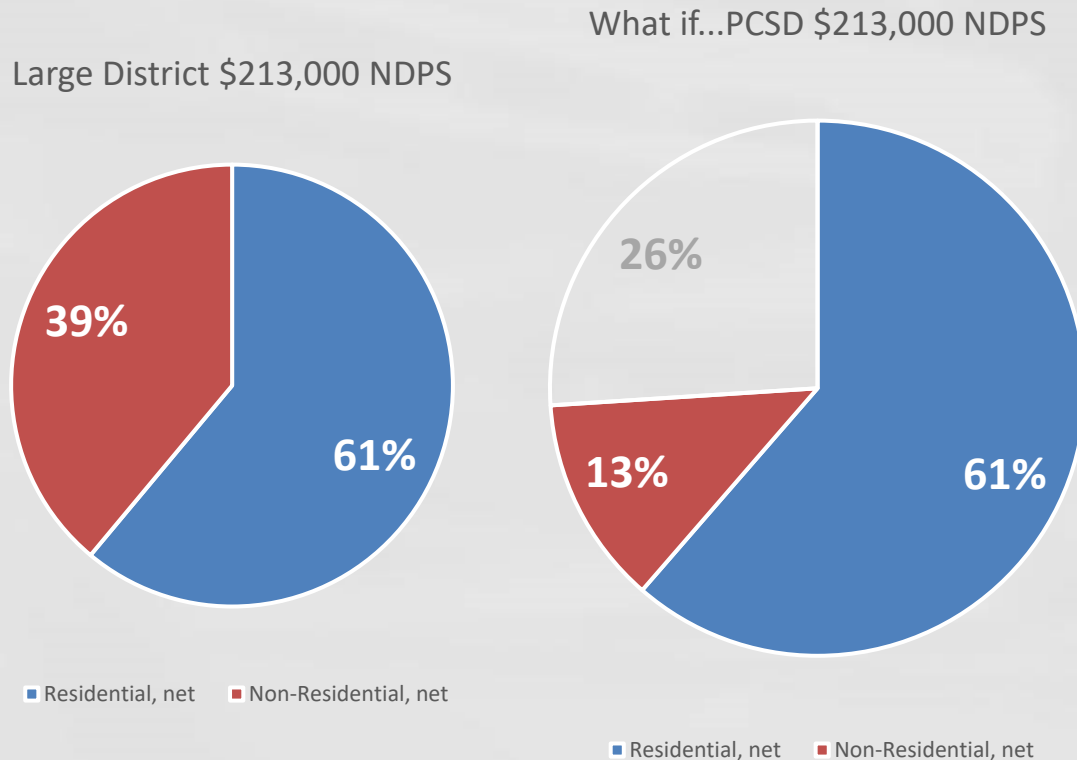
Source: GaDOR (Consolidated Tax Digest Summary), GaDOE Enrollment and Revenue/Expenditures Reports, Large Districts are districts with >10,000 FTE

FY2019

Tax Digest Overview

Net Digest Allocation: Residential versus Non-Residential

What if Paulding County's Digest was Similar to the Average Large District in Georgia?



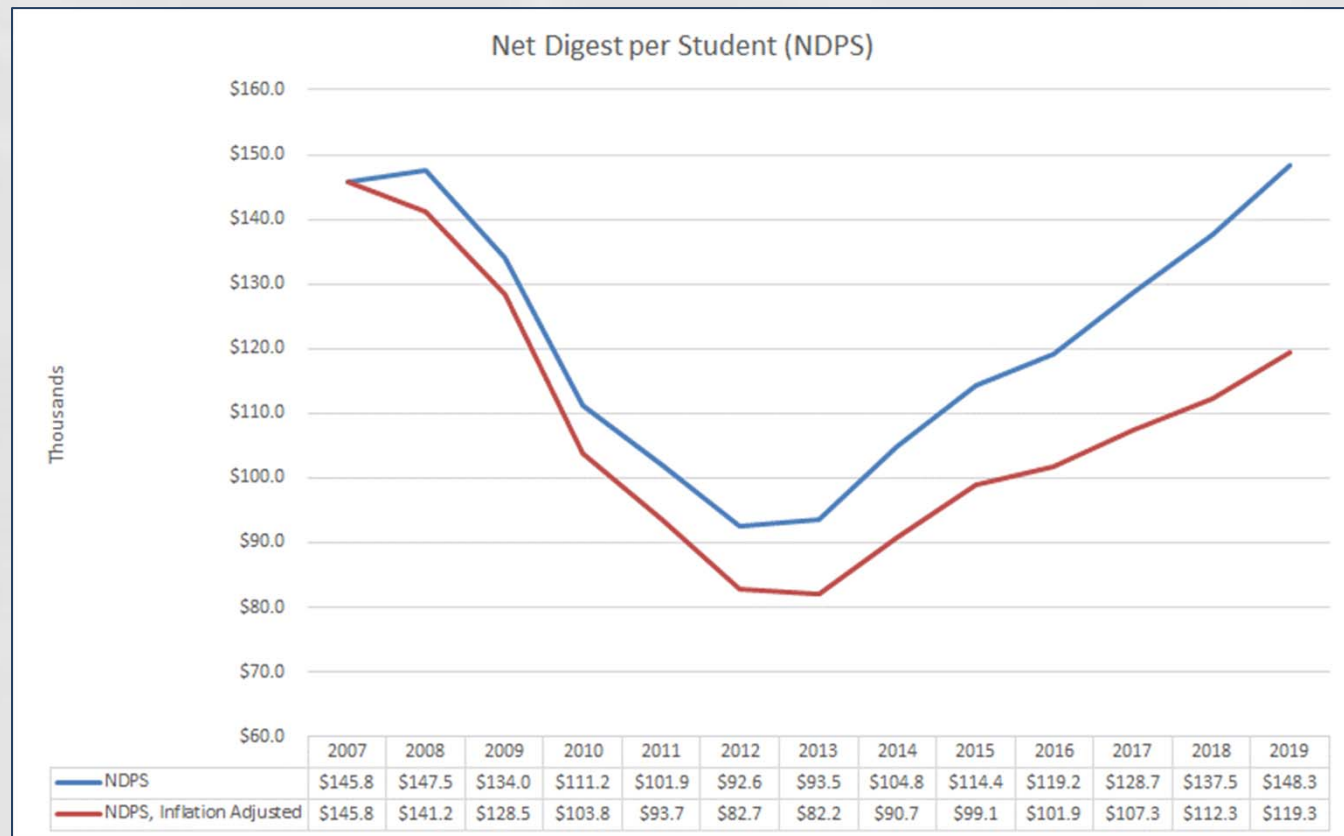
- **Residential** would need to increase 7% or **\$180 million**
- 61% represents \$126,300 Residential NDPS, compared to \$121,200 in FY2020
- **Non-Residential** would need to increase 207% or **\$2 billion**
- 39% represents \$81,800 Non-Residential NDPS, compared to \$26,700 in FY2020 - an additional \$55,100 per student

Source: Georgia Department of Revenue, Consolidated Tax Digest Summary - Large School Districts Average (enrollment >10,000)

FY2019

Great Recession. While Paulding County's housing-centric economy is recovering from the recession, the residual inflation-adjusted effect on the tax digest remains material. This is significant to note because approximately one-third of the District's revenues comes from local sources.

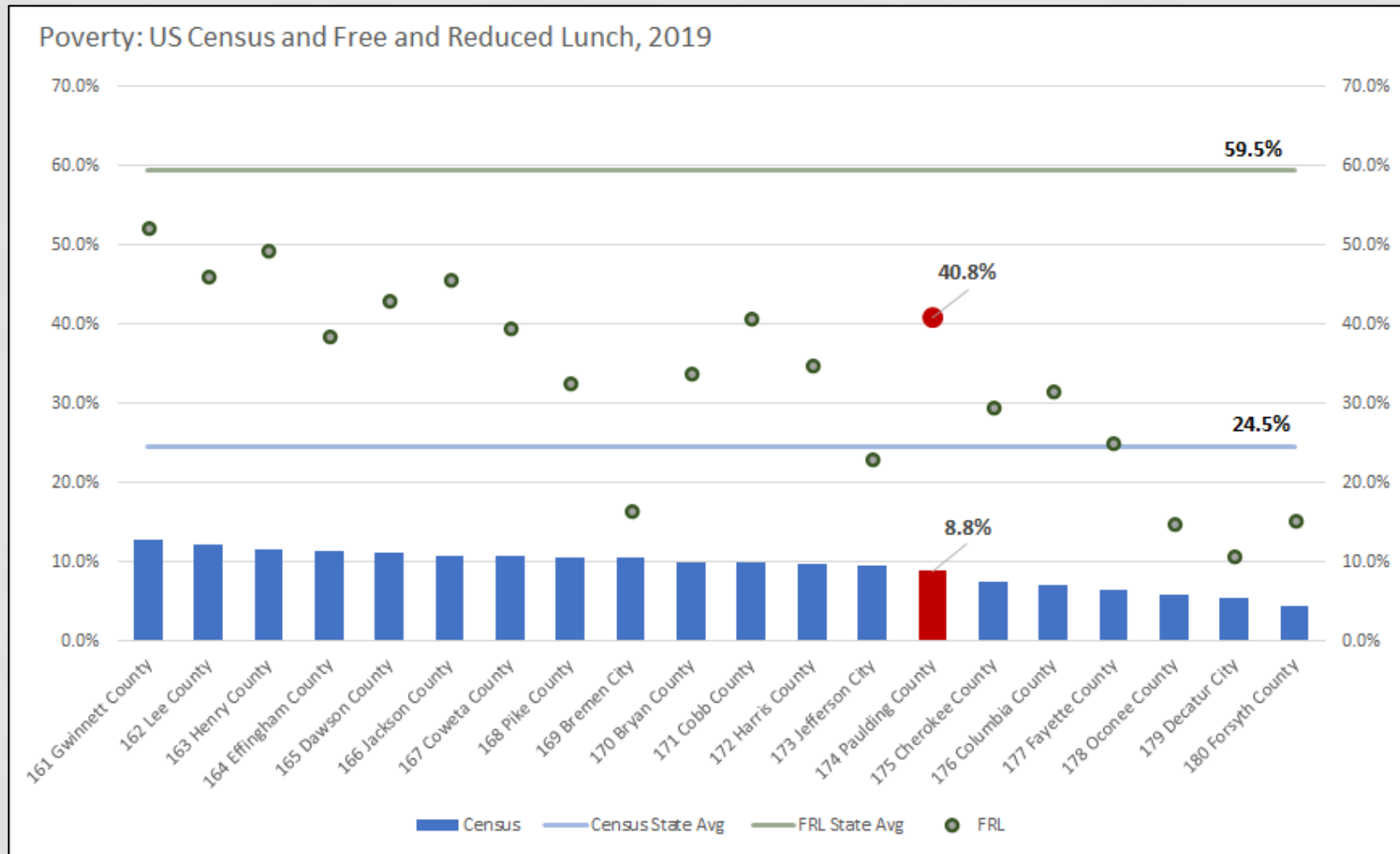
- Between fiscal years 2009 and 2014, the net digest decreased by 36% or \$1.5 billion
- FY2020 net digest per student (NDPS) remains 18% lower than FY2009, inflation adjusted



Source: Bureau of Labor Statistics, CPI Calculator (measured in January, annually) and Georgia Department of Revenue, Consolidated Tax Digest Summary

FY2019

Tax Digest: Great Recession

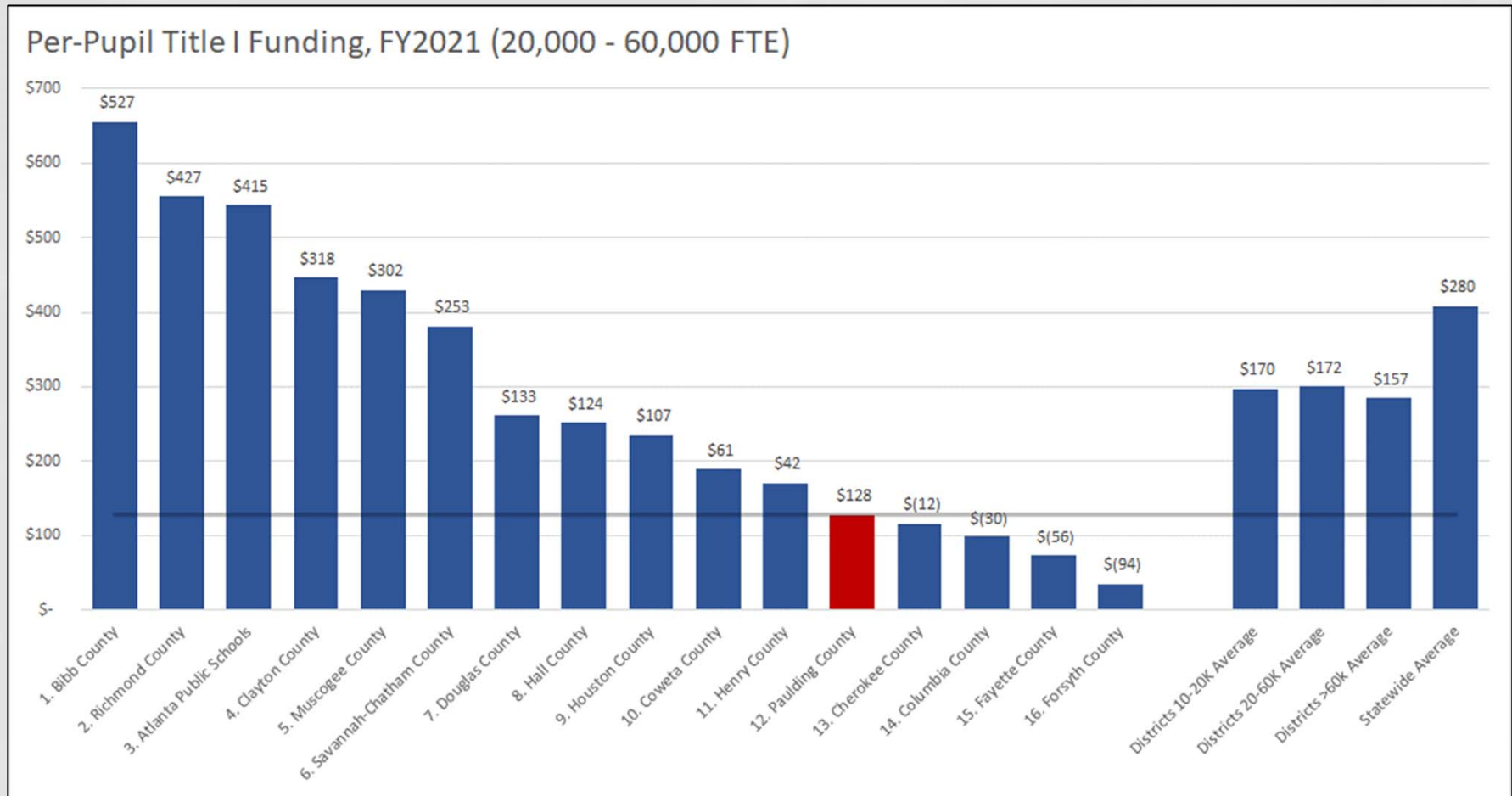


Poverty Metrics. As of 2019, with an 8.8% poverty percentage, the US Census ranked PCSD 174 (out of 180). PCSD had 40.8% Free and Reduced Lunch rate.

2019 and FY2020

Poverty: US Census and FRL

Per-Pupil Title I. As of FY2020 and based on overall enrollment, per-pupil Title I funding was \$128. This is lower than any comparable group, including the statewide average, which was \$280 more per-pupil. Variances to PCSD appear above the columns.



Source: GaDOE, Title I Awards

FY2020

Per-Pupil Title I Funding

Top 10 Employers^A	Count	%
1) PCSD	3,617	4%
2) Wellstar	1,600	2%
3) Paulding County	1,052	1%
4) Walmart	750	1%
5) Kroger	500	1%
6) Publix	375	0%
7) Chick-fil-a	250	0%
8) Metromont	212	0%
9) Learning Bridge	200	0%
10) McDonalds	199	0%
Total	8,755	11%

Education	3,817	5%
Healthcare	1,600	2%
Retail	2,074	2%
Government	1,052	1%
Manufacturing	250	0%
Total	8,793	11%

County Where Employed^C

Paulding	30.0%
Other	70.0%

Top 10 Industries (by Employment)^B	%
1) Government (Education)	22%
2) Retail	19%
3) Accommodations & Food Services	13%
4) Healthcare & Social Services	13%
5) Construction	8%
6) Admin, Support & Waste Services	5%
7) Manufacturing (all)	5%
8) Other Services	3%
9) Professional Services	3%
10) Wholesale Trade	2%
Total	93%

Unemployment Rate^B	%
Paulding County	2.9%
Douglas County	3.5%
Bartow County	3.3%
Carroll County	3.4%
Cobb County	3.0%

Top 10 Property Tax Payers^A	%
1) Greystone	2.04%
2) Georgia Transmission	1.33%
3) Dogwood Enterprise	1.03%
4) Progress Residential	0.83%
5) IA Hiram Smith	0.69%
6) Georgia Power	0.76%
7) Norfolk Southern	0.65%
8) American Homes 4 Rent	0.63%
9) Ocean Harris Bridge	0.57%
10) Comcast of the South	0.56%
Total	9.09%

Commercial/Industrial Land Use^D	%
Paulding County	3%
Douglas County	14%
Bartow County	8%
Coweta County	6%

A) Source: 2020 Comprehensive Annual Financial Report for Paulding County, Georgia

B) Source: Georgia Department of Labor Statistics (Area Labor Profile Updated December 2020) on 1.15.21

C) Source: US Census Residence-to-Workplace County Commuting Flows: 2011-2015 on 1.15.21

D) Source: Georgia Department of Revenue Tax Digest Consolidated Summaries on 1.13.20

FY2020

Tax Digest: Top 10

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.

	Paulding County	State of Georgia	%
Population, July 1, 2019 Estimate	168,667	10,617,423	1.6%
Population, 2010 Census	142,324	9,687,653	1.5%
Change	26,343	929,770	
% Change	18.5%	9.6%	
Housing Units, July 1, 2019	59,634	4,378,391	1.4%
Building Permits, 2018	1,635	53,823	3.0%
Persons per Household (2014-2018)	2.99	2.70	10.7%
Population Age 5 - 18	19.6%	17.4%	2.2%



District	Population	%	Housing Units	%	Var	Persons per HH	Age 5-18	per HH
Paulding County (12)	168,667	1.6%	59,634	1.4%	0.2%	2.99	19.6%	0.59
Douglas County	146,343	1.4%	53,384	1.2%	0.2%	2.89	19.5%	0.56
Bartow County	107,738	1.0%	42,298	1.0%	0.0%	2.76	17.5%	0.48
Coweta County	148,509	1.4%	56,539	1.3%	0.1%	2.74	18.2%	0.50
Carroll County	119,992	1.1%	46,013	1.1%	0.1%	2.71	17.2%	0.47
Cobb County	760,141	7.2%	304,819	7.0%	0.2%	2.64	17.2%	0.45
Average Comp	211,395	2.0%	91,817	2.1%	-0.1%	2.62	16.8%	0.44
Other Compable Districts:								
Chatham County (10)	289,430	2.7%	127,433	2.9%	-0.2%	2.55	14.7%	0.37
Muscogee County (11)	195,769	1.8%	85,235	1.9%	-0.1%	2.59	17.6%	0.46
Richmond County (13)	202,518	1.9%	89,549	2.0%	-0.1%	2.69	16.0%	0.43
Houston County (14)	157,863	1.5%	65,050	1.5%	0.0%	2.66	18.9%	0.50

Source: <http://www.census.gov/quickfacts> on 1.28.21
Large Districts are districts with >10,000 FTE

FY2019

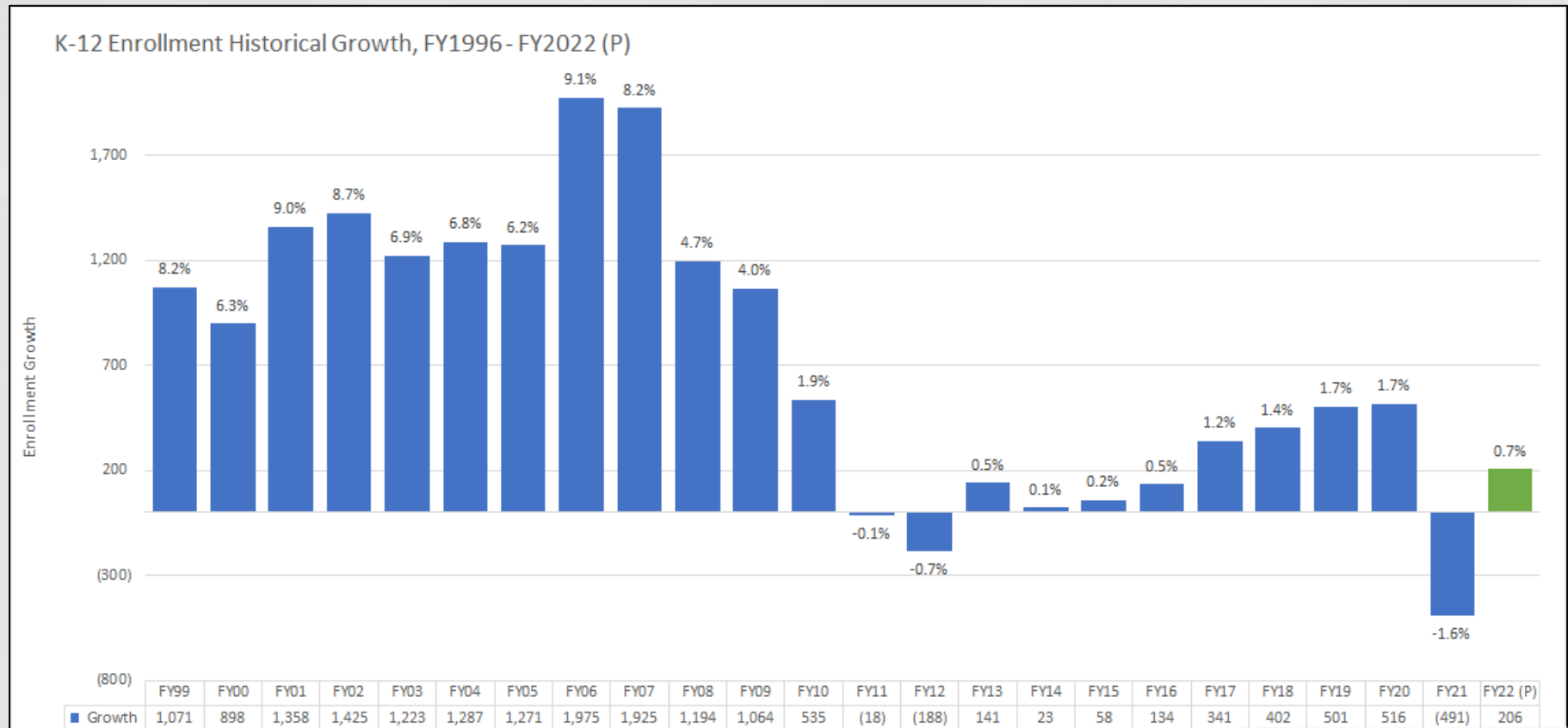
School-Age Children per Household



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Organizational Factors Influencing Decisions: Enrollment Factors

K-12 Enrollment Historical Growth. For the 10 years ending FY2020, the district had an annual growth rate of 0.7%. FY2010-FY2020 enrollment increased 1,910 or 6.7%. A result of the COVID-19 pandemic, FY2021 enrollment declined -491 or -1.6% to 29,735. Preliminary FY2022 projections reflect an enrollment increase of 206 or 0.7% to 29,941.

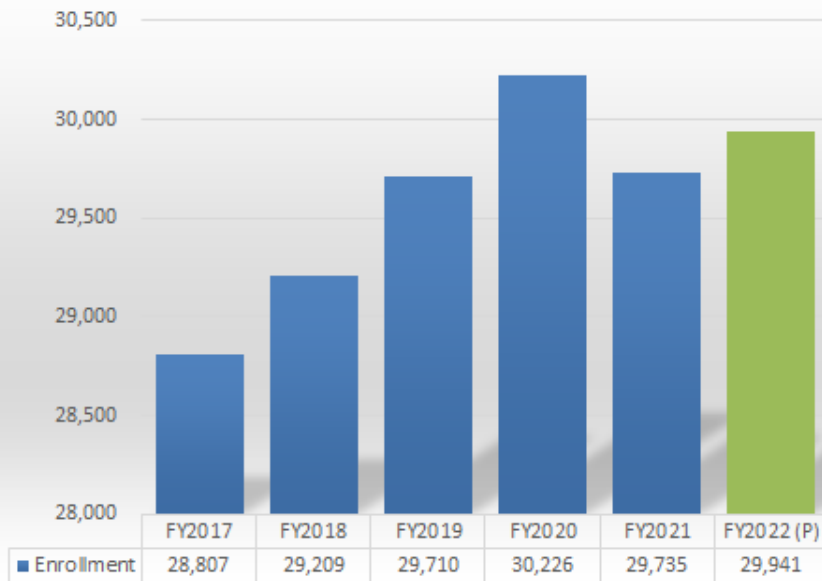


Source: GaDOE (Student Enrollment by Grade)

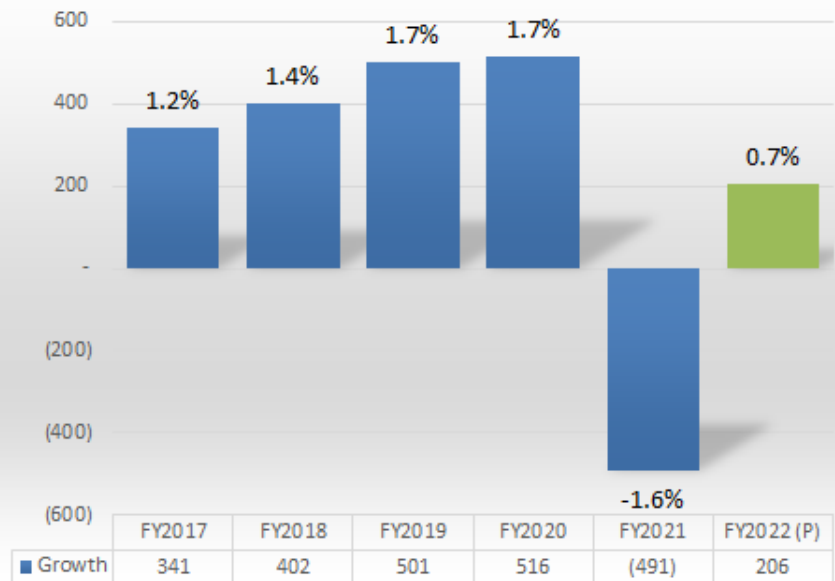
FY1999 – FY2022 (P)

Enrollment: Historical Growth

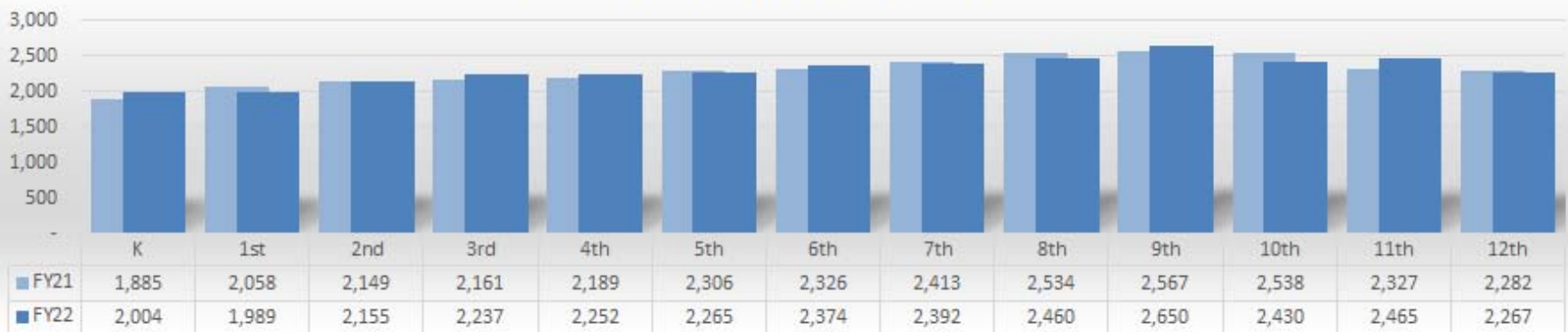
FY2022 K-12 Enrollment



FY2022 K-12 Enrollment Growth



FY2022 Enrollment by Grade

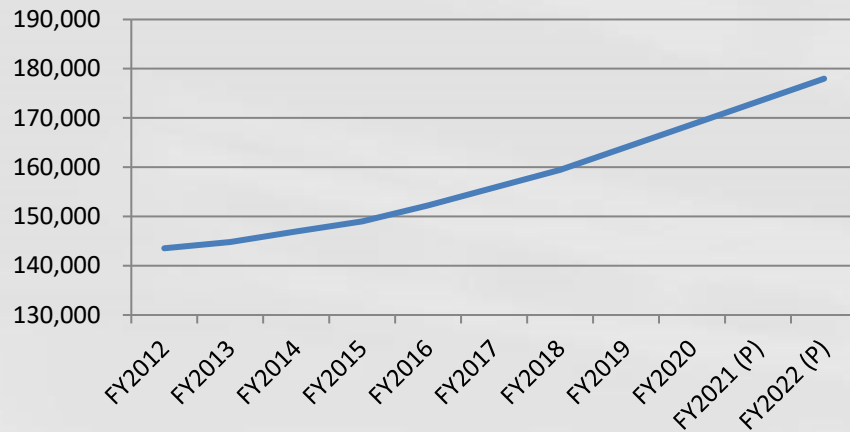


Please Note: These are preliminary numbers and will be influenced by Kindergarten Registration, School Choice, Programs, etc.

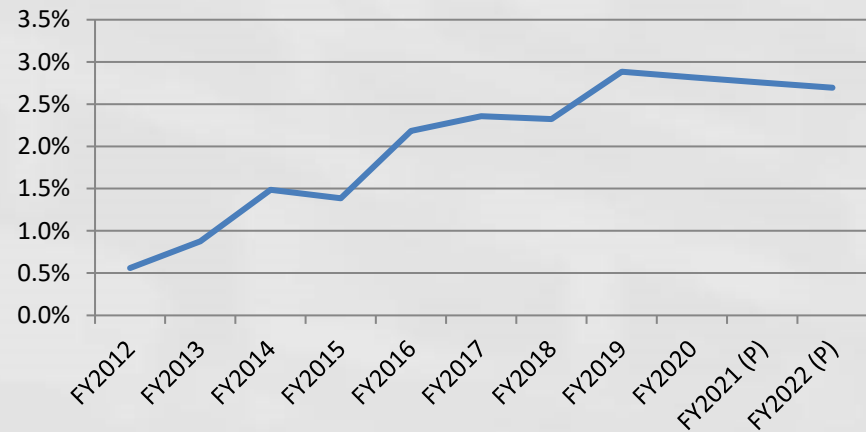
FY2022 (P)

Preliminary Enrollment Growth

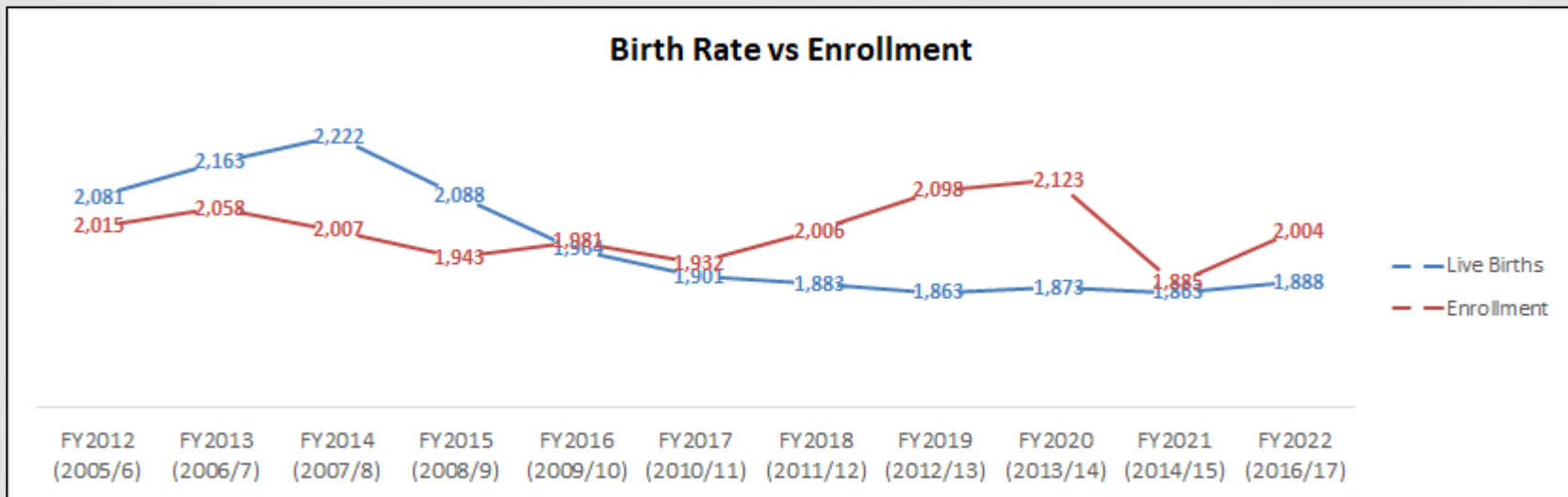
Population



Population Growth



Birth Rate vs Enrollment

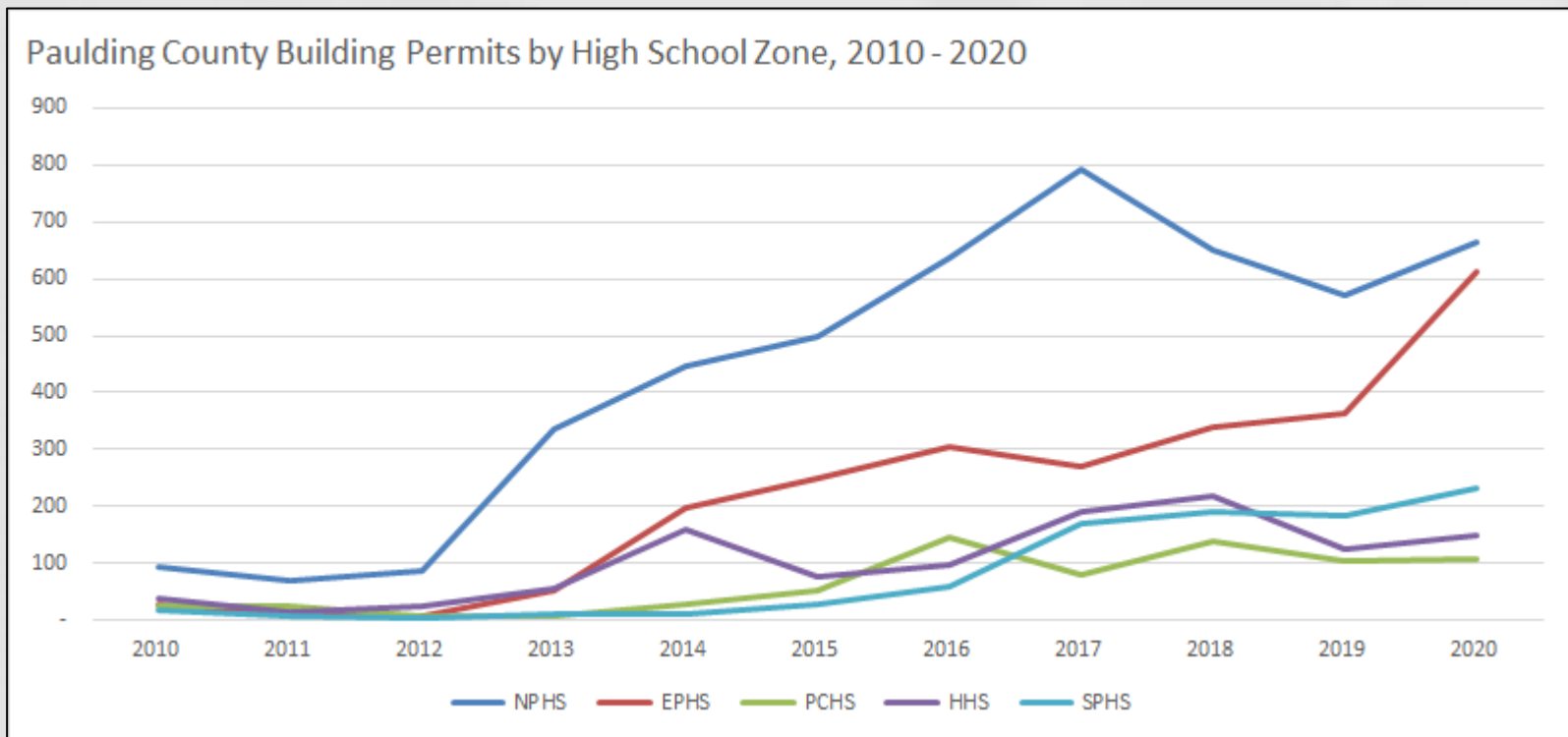


Source: <https://oasis.state.ga.us> on 2.2.21

FY2012 – FY2022 (P)

Enrollment Metrics: Population & Birth Rate

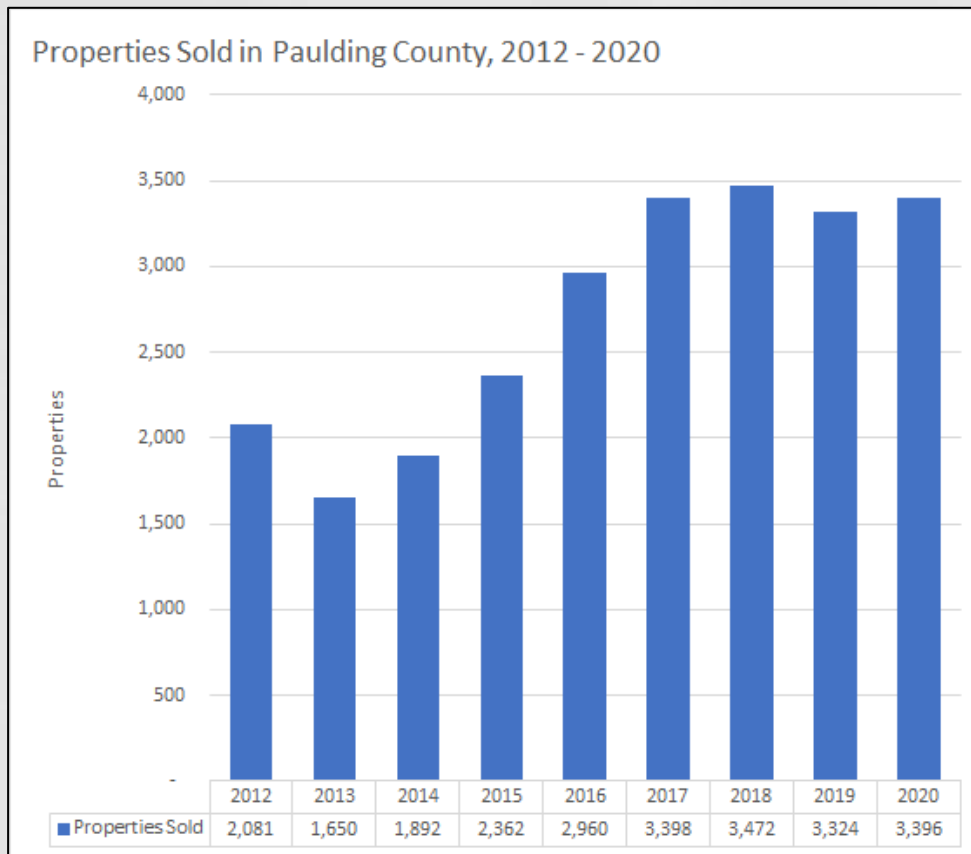
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
NPHS	94	71	86	336	446	497	636	792	649	570	665
EPHS	27	10	7	53	199	251	304	269	340	365	612
PCHS	25	26	6	7	28	53	146	81	137	105	108
HHS	38	15	23	56	160	75	96	189	218	124	149
SPHS	16	6	3	10	11	29	60	170	190	184	231
Total	200	128	125	462	844	905	1,242	1,501	1,534	1,348	1,765



Source: Paulding County Economic Development and Paulding County Chief Appraiser

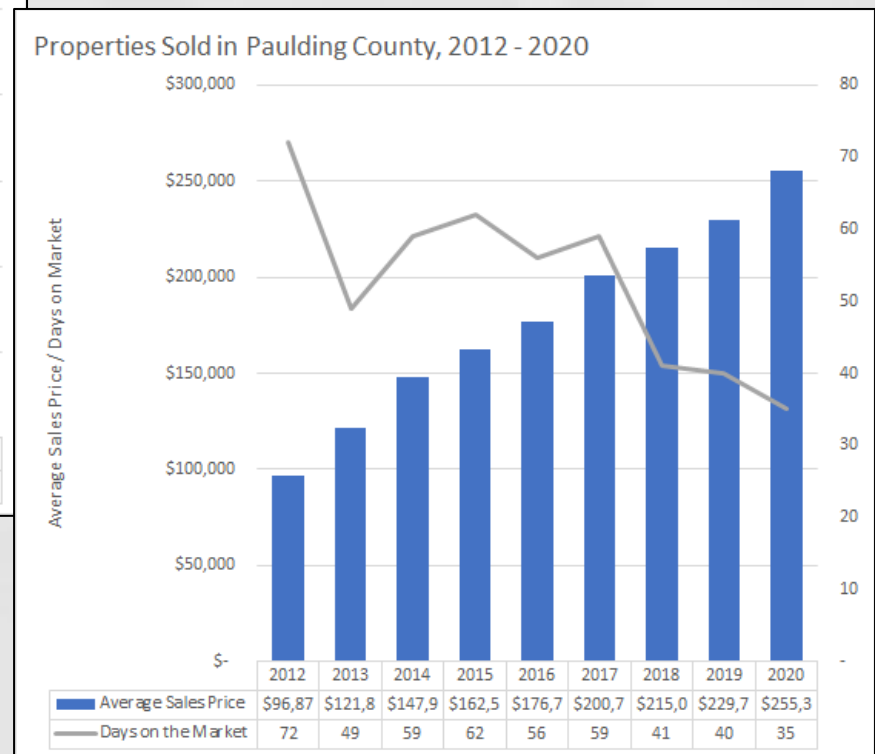
FY2010 – FY2020

Enrollment Metrics: Building Permits



3,396 Properties Sold in 2020, an Increase over 2019 of 72 or 2.2%

- 2020 Average Sales Price Increased \$25,666 or 11.2% to \$255,9398
- Days on the Market Decreased -5 or -12.5% to 35



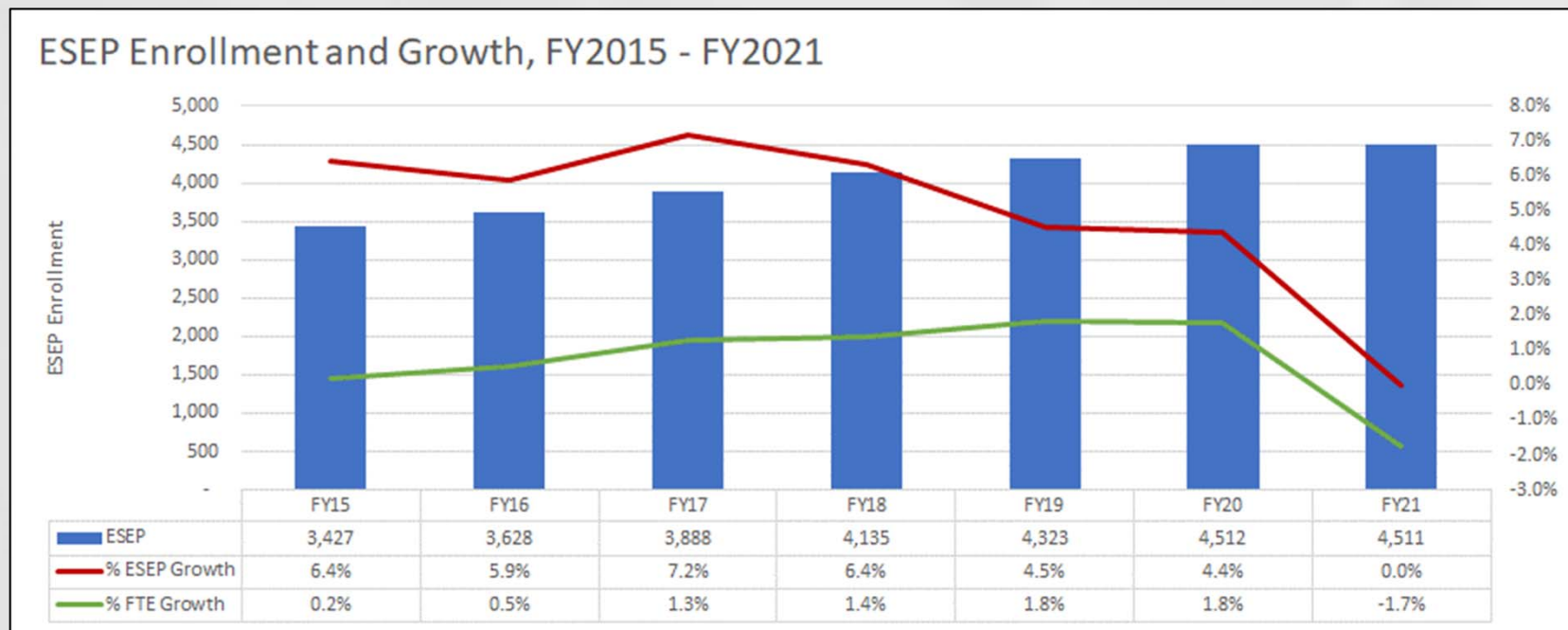
Source: Paulding County Chief Appraiser

2012 – 2020

Enrollment Metrics: Residential Sales

ESEP Enrollment and Growth. For FY2016-FY2021, ESEP enrollment increased 883 or 24.3%, compared to a large district average increase of 488 or 12.8%. A result of the COVID-19 pandemic, FY2021 ESEP enrollment declined -1 or 0.0% to 4,511. (red line)

In comparison, for FY2016-FY2021, the district had an annual overall enrollment increased 1,323 or 4.6%, compared to a large district average increase of 71 or 0.0. (green line)

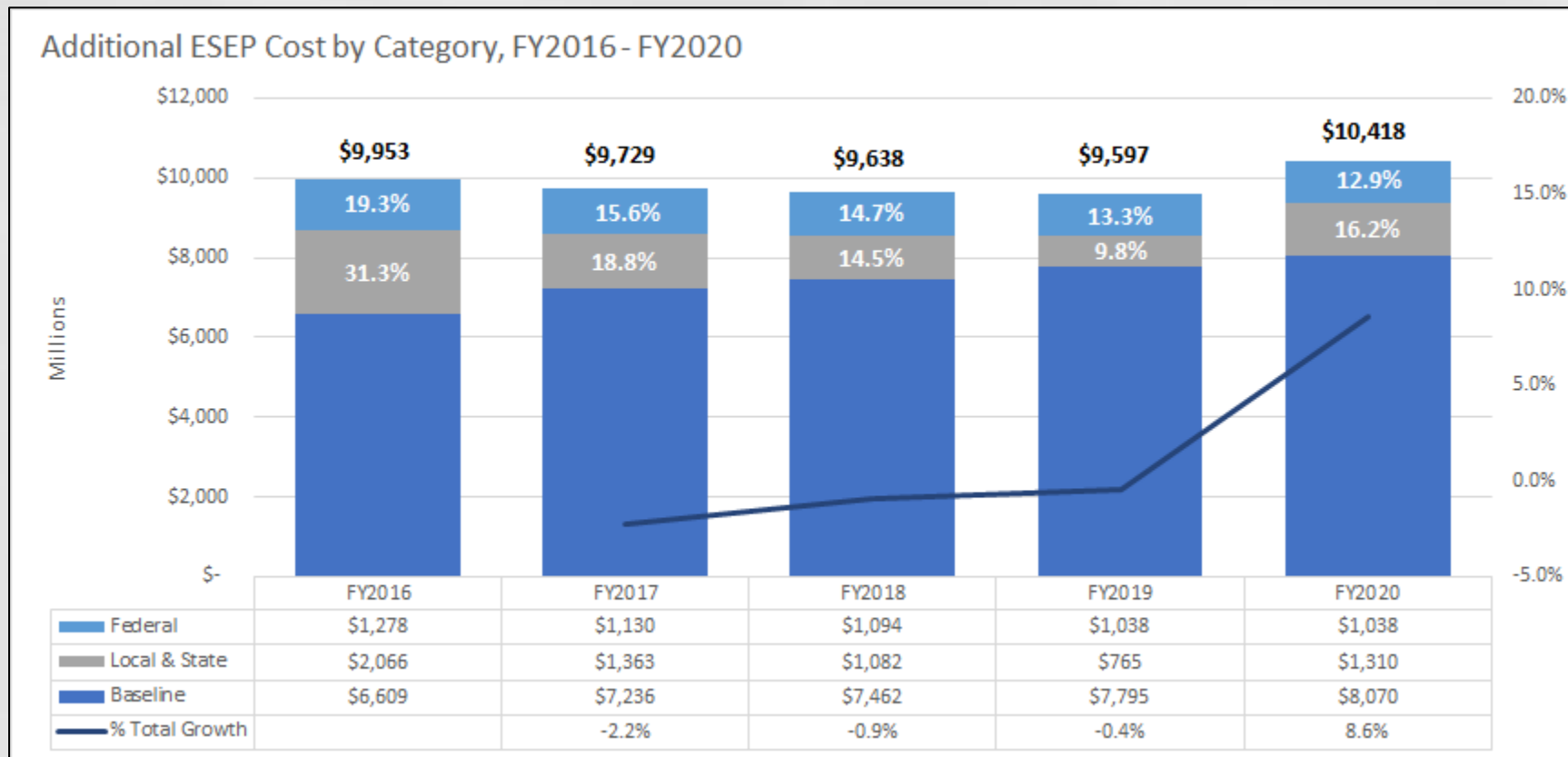


Source: GaDOE Enrollment by Disability and Student Enrollment by Grade as of FY2021 (includes PK) and FY2019 Excess Cost Report
 Excludes disabilities categories with a student count less than 10 students
 Large Districts are districts with >10,000 FTE

FY2015 – FY2021

ESEP: Enrollment and Growth Trends

Additional ESEP Cost. In FY2020, per-pupil ESEP cost an additional 12.9% and 16.2% in Federal and State/Local funds, respectively, over the \$8,070 baseline cost of a student. That is a total additional cost of 19.1%, representing an 8.6% increase from FY2019 and a 4.7% increase from FY2016.



Source: GaDOE Enrollment by Disability and Student Enrollment by Grade as of FY2021 (includes PK) and FY2020 Excess Cost Report

FY2016 – FY2020

ESEP: Additional ESEP Cost

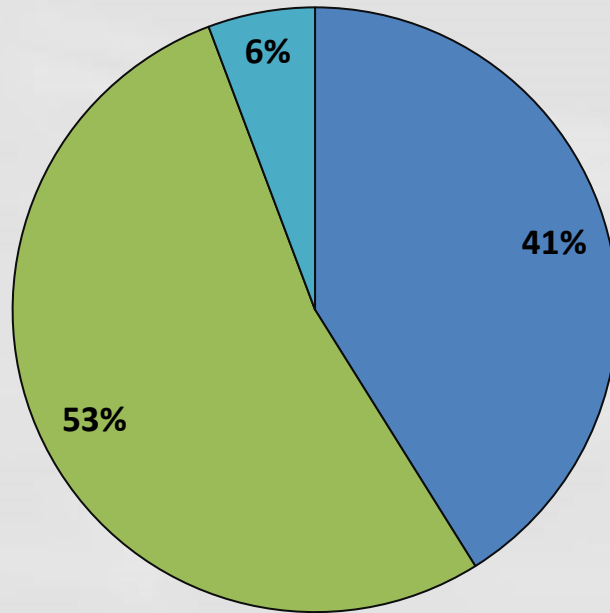


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Organizational Factors Influencing Decisions: Funding Factors

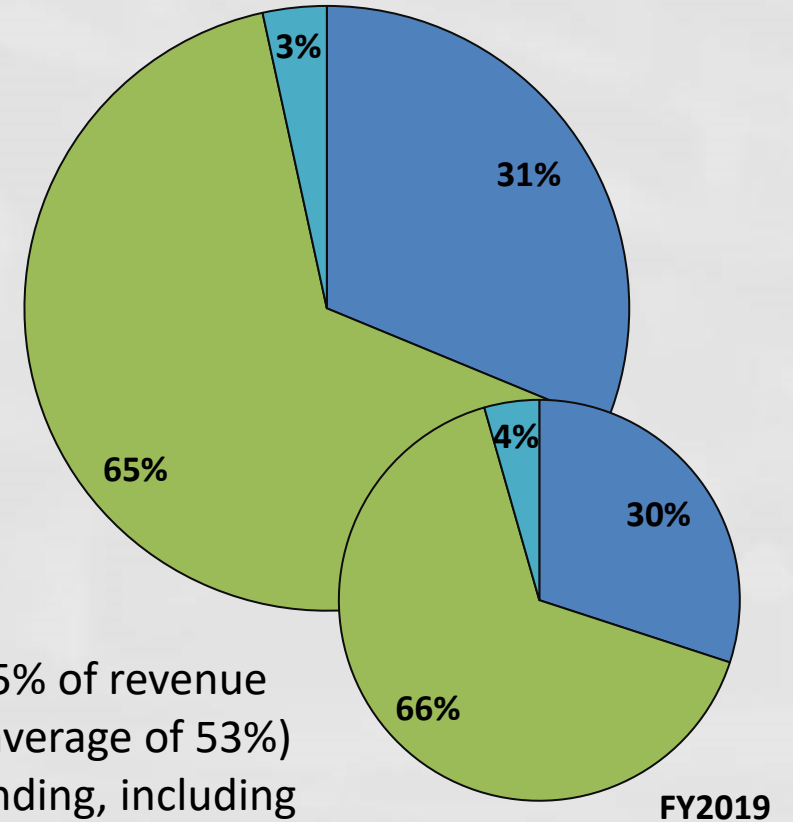
FY2020 Statewide Revenue Sources

Local Revenue State Revenue Federal Revenue



FY2020 PCSD Revenue Sources

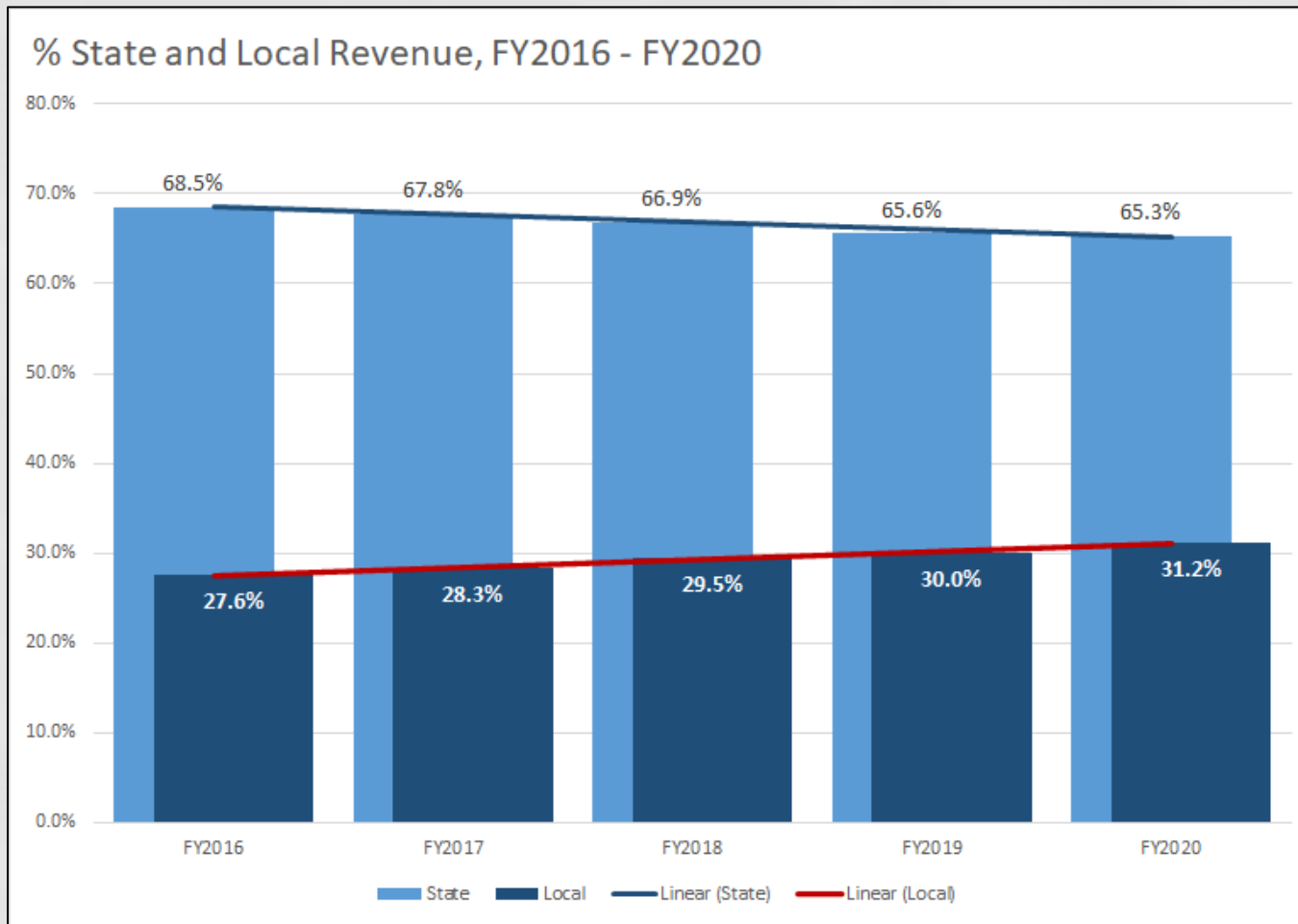
Local Revenue State Revenue Federal Revenue



Dependency on State Sources. With approximately 65% of revenue coming from state sources (compared to a statewide average of 53%) 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 FY2020

FY2020



% State and Local Revenue Trend. From FY2016 to FY2020, the percentage of revenue from state sources has decline from 68.5% to 65.3%, while the percentage of revenue from local sources has increased from 27.6% to 31.2%.

Source: FY2022 Budget Primer - GaDOE School System Revenue/Expenditures Report as of FY2020

FY2016 – FY2020

Revenue Trend: Revenue Per Pupil

Amended FY2021 and FY2022 Budgets

- ✓ Governor Kemp released his amended FY2021 and FY2022 budget proposals, which included a 60% restoration of austerity in amended FY2021 and FY2022. It also included equalization grant funding and bonds for capital outlay, CTAE and school buses in FY2022.
- ✓ House finished their version of the amended FY2021 budget, pending FY2022
- ✓ *Senate Appropriations Committee* approved their version of the amended FY2021 budget, pending Senate approval of amended FY2021 and FY2022
- ✓ State Legislature is scheduled to adjourn on April 2, 2021
- ✓ Governor typically sign the amended budget in March/April and upcoming budget in April/May

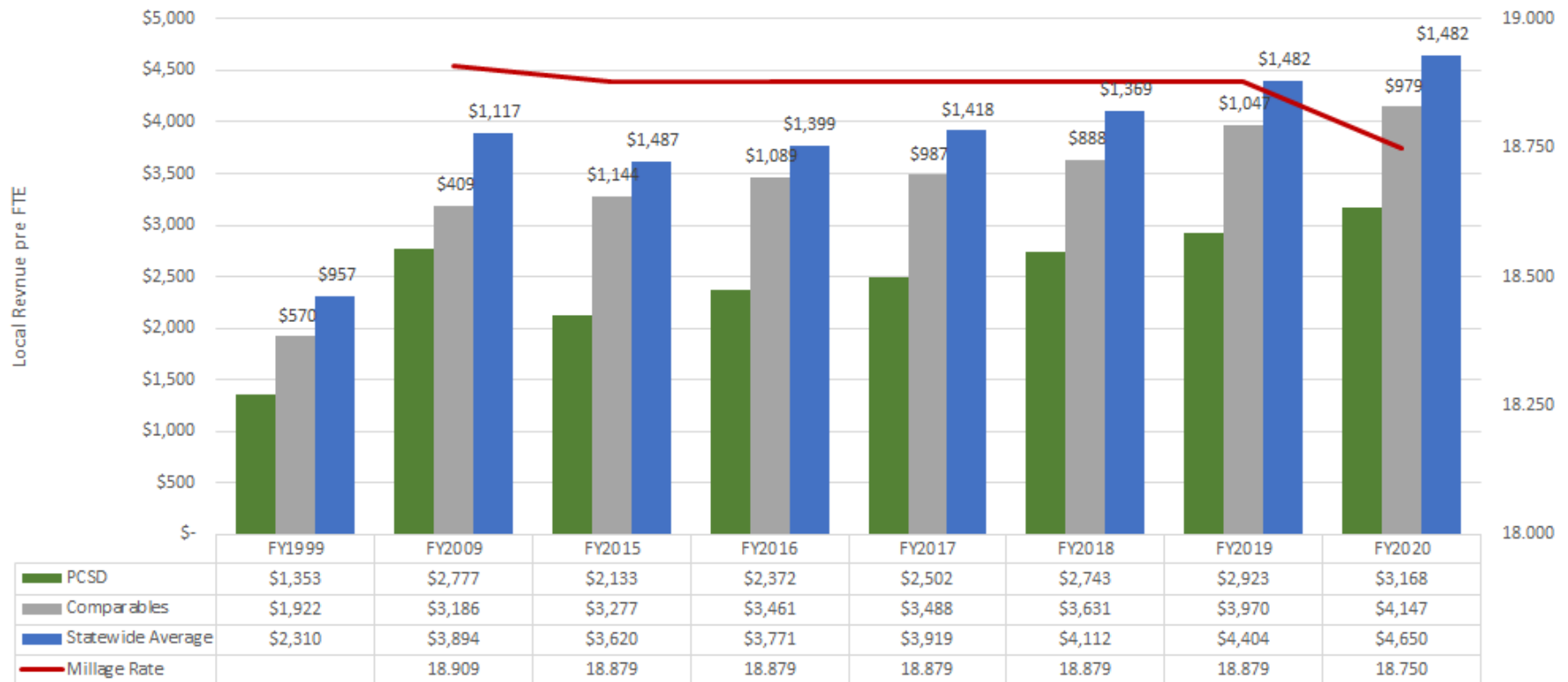
\$1,000 Supplemental Pay

“Gov. Brian Kemp and State School Superintendent Richard Woods plan to provide a one-time, \$1,000 bonus payment to every K-12 public-school teacher and school-level staff member in the state.” (GaDOE, January 2021)

- ✓ These will be funded out of recent stimulus funds and the Governor’s Office
- ✗ ~~Georgia Board of Education to approve allocations at their February 18th meeting~~ *Delayed*

As of 2.5.2021

Per Pupil Local Revenue Comparison, FY1999 - FY2020

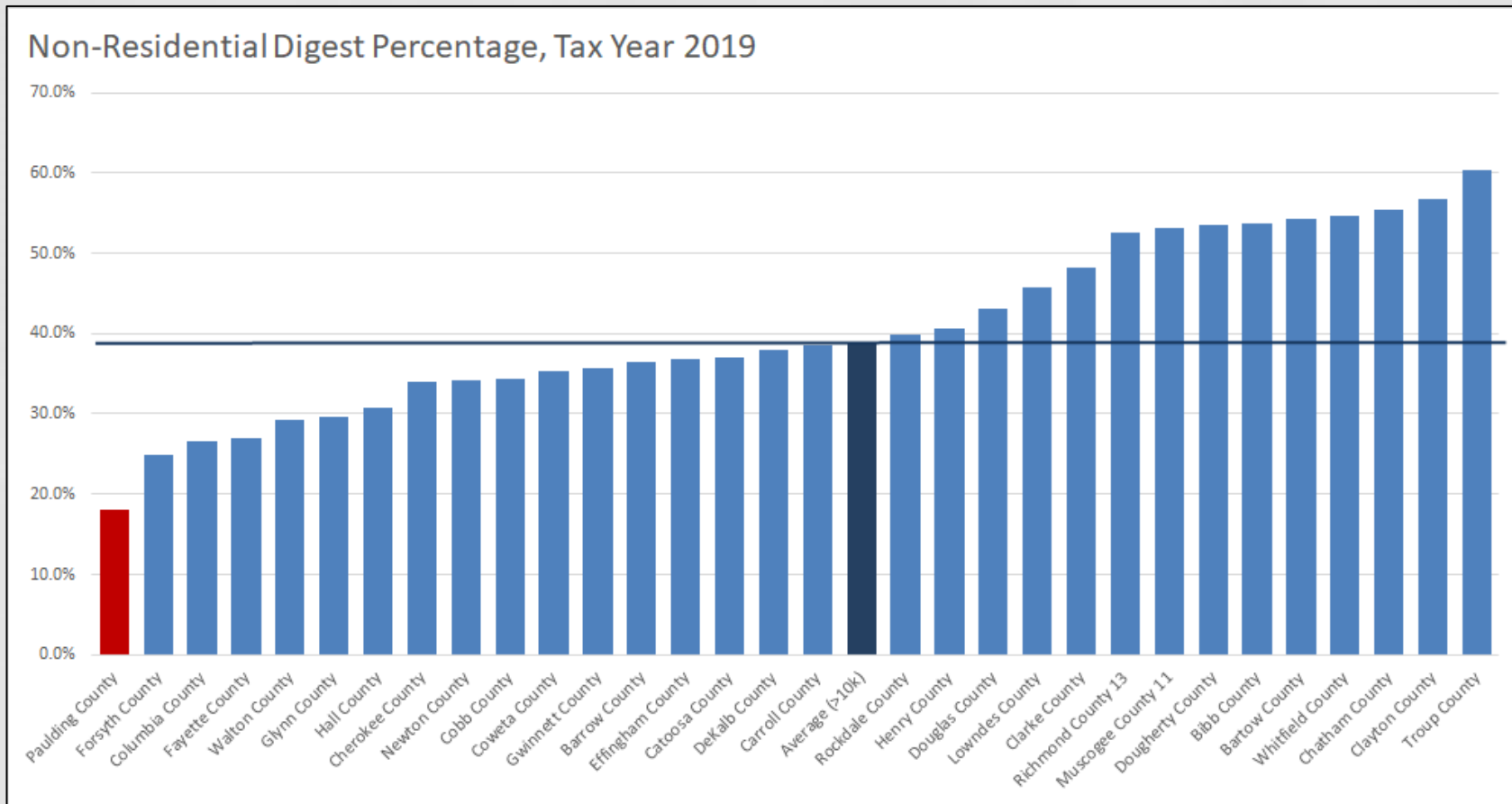


Per-Pupil Local Revenue. As of FY2020, PCSD remained \$979 lower in per-pupil local revenue than comparable districts or \$1,482 lower than the statewide average.

Source: FY2022 Budget Primer - GaDOE School System Revenue/Expenditures Report as of FY2020

FY1999 – FY2020

Local Revenue: Per-Pupil Revenue

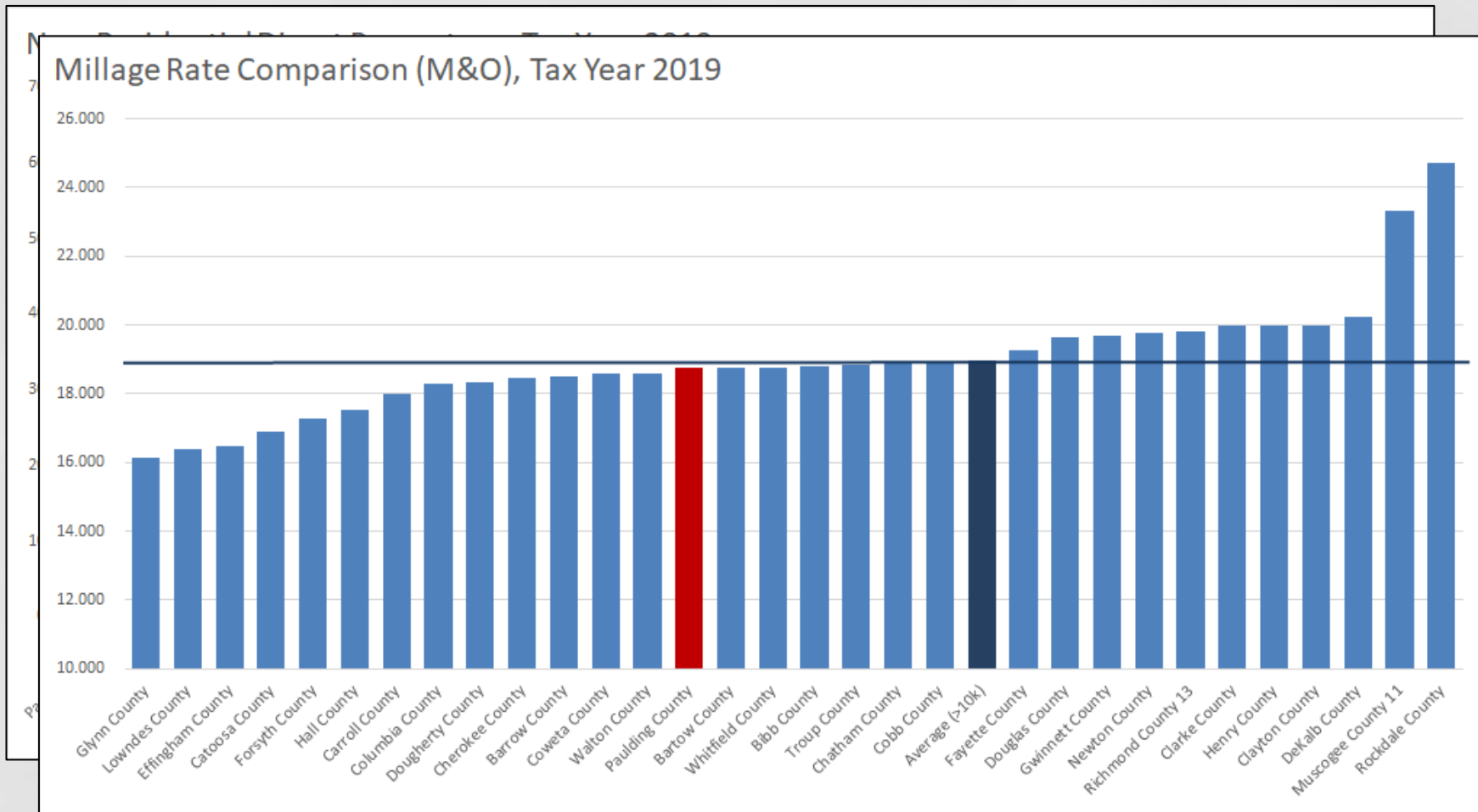


Local Revenue Metrics. Among large district, PCSD ranked lowest in non-residential digest percentage, had a lower-than-average millage rate and ranked 8th lowest in levy per FTE.

Source: GaDOR (Consolidated Tax Digest Summaries)
Large Districts are districts with >10,000 FTE

2019

Local Revenue: Property Tax

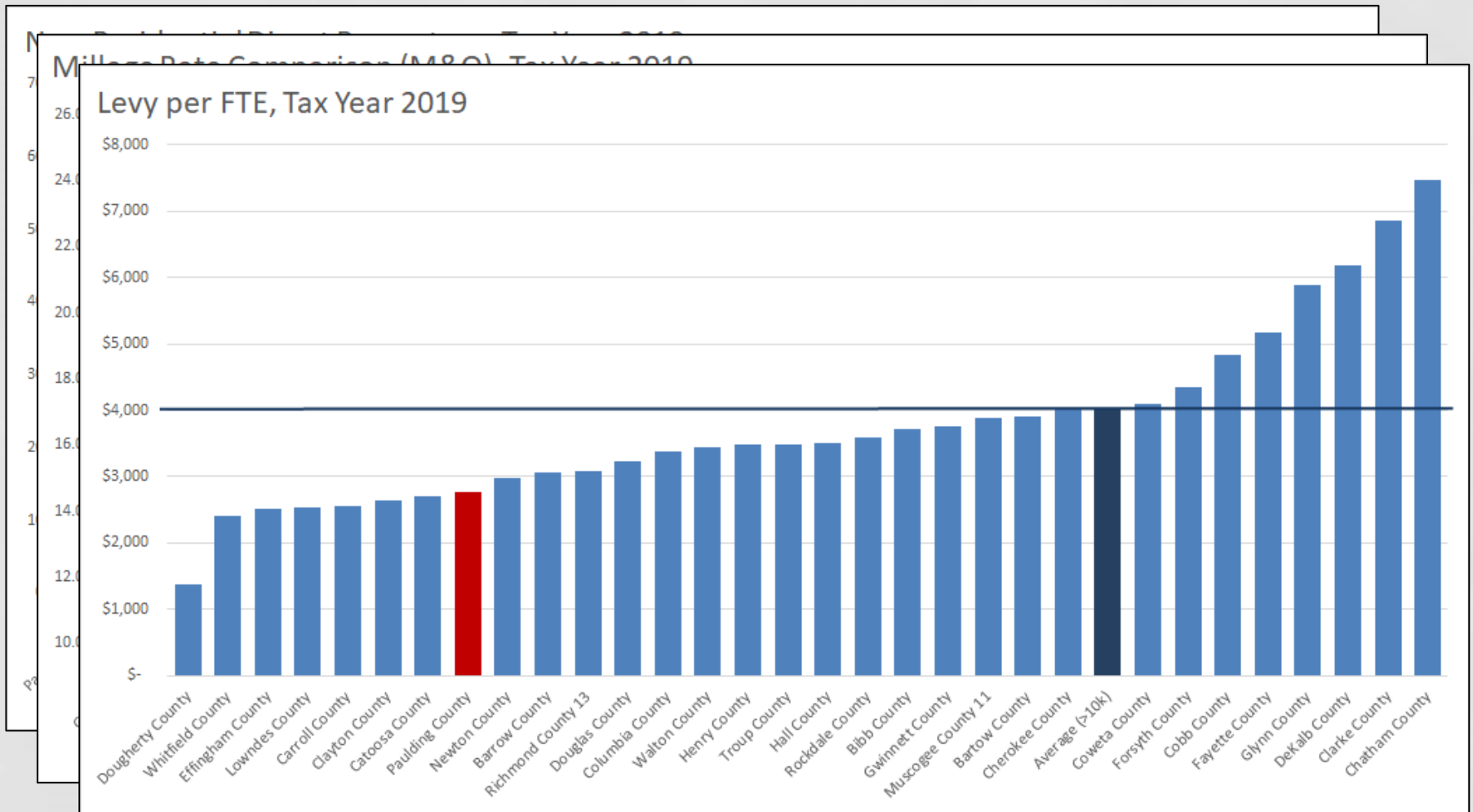


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Source: GaDOR (Consolidated Tax Digest Summaries)
Large Districts are districts with >10,000 FTE

2019

Local Revenue: Property Tax



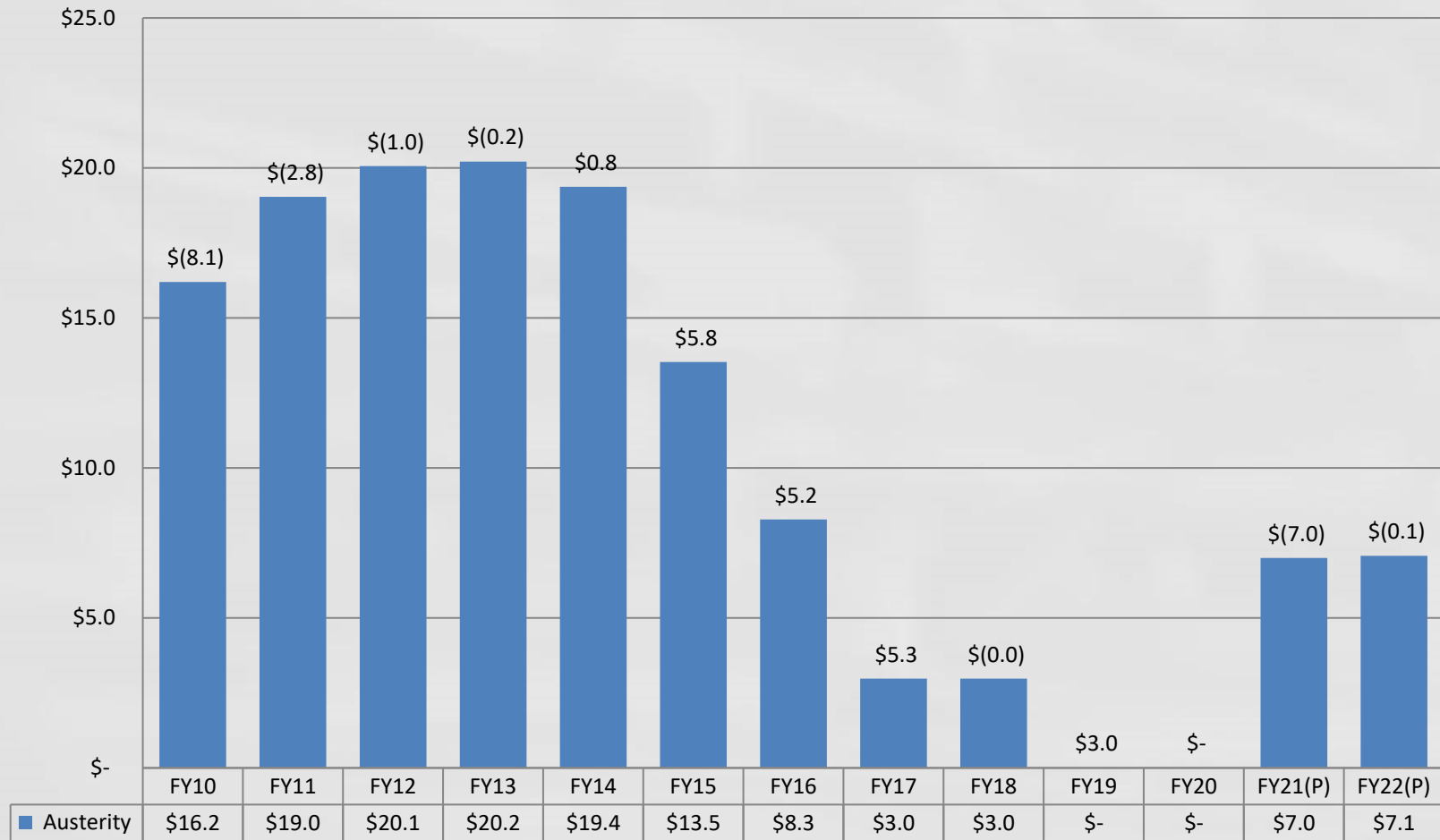
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Source: GaDOR (Consolidated Tax Digest Summaries)
Large Districts are districts with >10,000 FTE

2019

Local Revenue: Property Tax

Austerity Reductions, FY2010 - FY2022 (P) (millions)



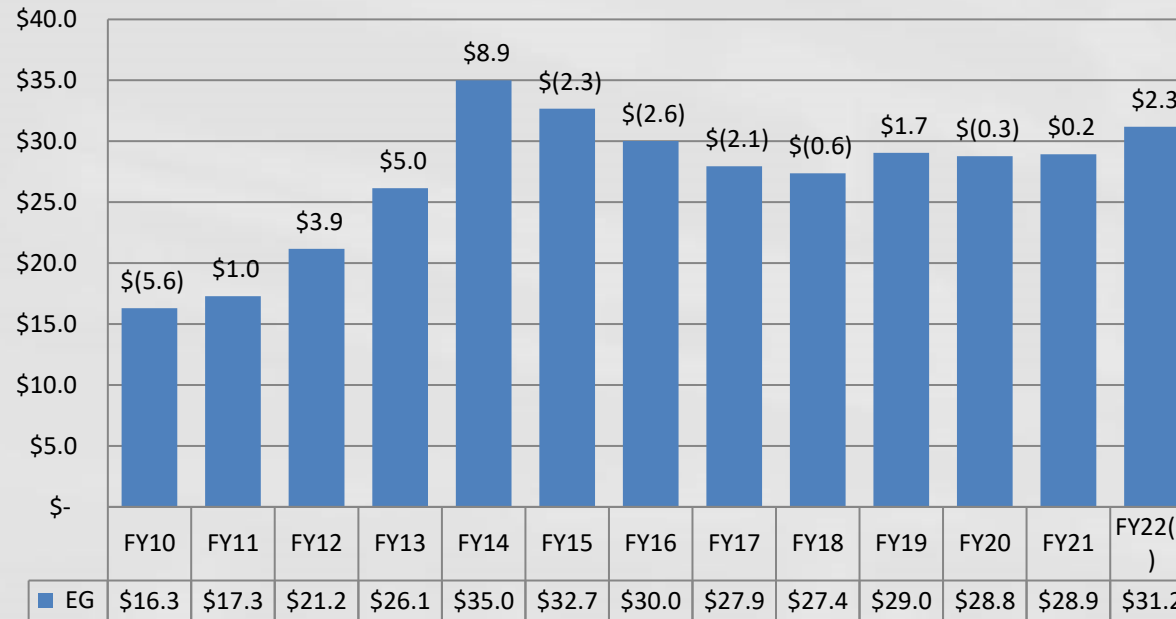
Austerity Reductions. FY2022 austerity reduction is projected to be 4.2% or \$7.1m.

(millions)

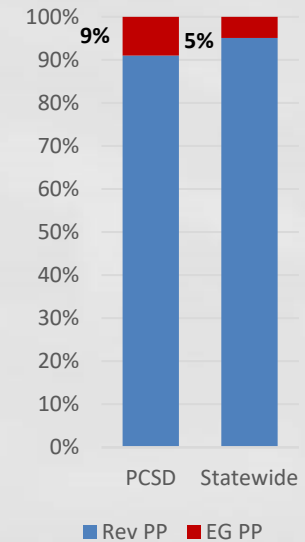
FY2010 – FY2022 (P)

Austerity Reduction

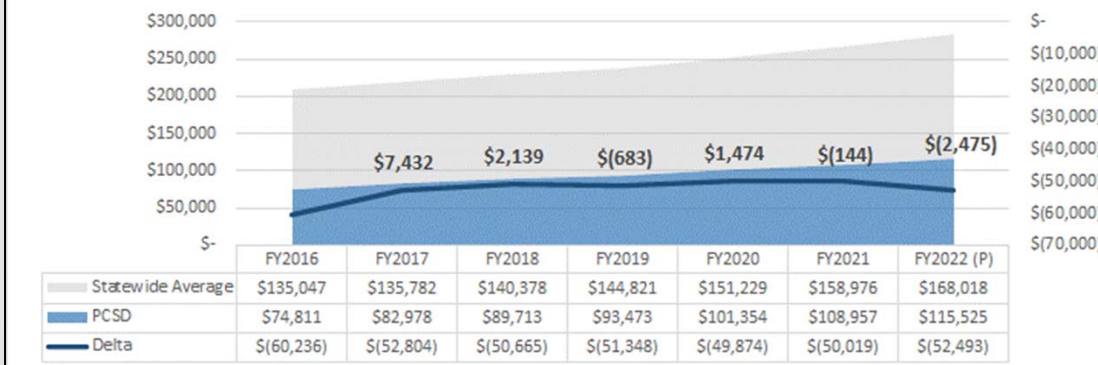
Equalization Grant, FY2010 - FY2022 (P)



FY2020 Per-Pupil EG Percentage



Historical Wealth per Weighted FTE, FY2016 - FY2022 (P)



(millions)

An increasing and unfavorable variance between PCSD and Statewide Wealth-per-Weighted FTE could result in a grant increase (assuming no changes in state funding)

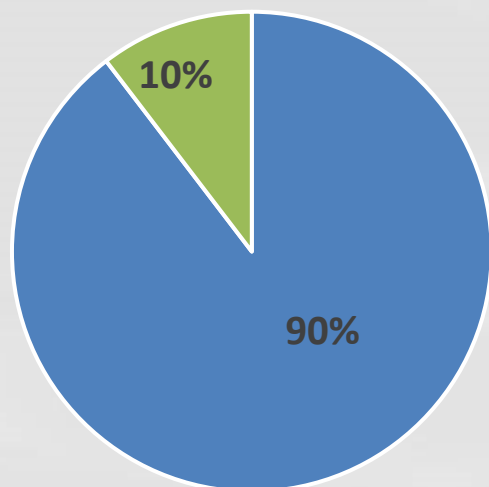
FY2010 – FY2022 (P)

Equalization Grant



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Organizational Factors Influencing Decisions: Operating Factors



■ Salaries and Benefits & Outsourcing ■ Other

	FY20 Budget	FY21 Budget	Change	%	Var to Tentative 7.14.20	%
Salaries	\$ 181.8	\$ 183.5	\$ 1.7	0.9%	\$ (0.3)	-0.2%
Benefits	78.0	74.9	(3.1)	-4.0%	\$ (0.0)	0.0%
	\$ 259.82	\$ 258.4	\$ (1.5)	-0.6%	\$ (0.3)	-0.1%
Professional Services	7.6	7.1	(0.5)	-6.5%	\$ (0.0)	-0.2%
Technology	7.7	4.1	(3.6)	-47.3%	\$ (3.0)	-42.7%
Utilities	5.2	5.4	0.2	4.8%	\$ 0.0	0.8%
Textbooks and Books	2.8	1.3	(1.5)	-52.6%	\$ 0.0	1.1%
Supplies	1.7	2.6	0.9	54.7%	\$ (0.0)	0.0%
Vehicle Purchases	1.8	0.3	(1.6)	-86.4%	\$ (0.1)	-16.7%
Fuel	1.6	1.4	(0.2)	-13.2%	\$ 0.0	0.7%
Other	7.9	7.5	(0.4)	-4.8%	\$ 0.1	1.9%
	\$ 36.3	\$ 29.7	(6.6)	-18.2%	\$ (2.9)	-8.9%
Grand Total	\$ 296.1	\$ 288.1	\$ (8.1)	-2.7%	\$ (3.2)	-1.1%

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

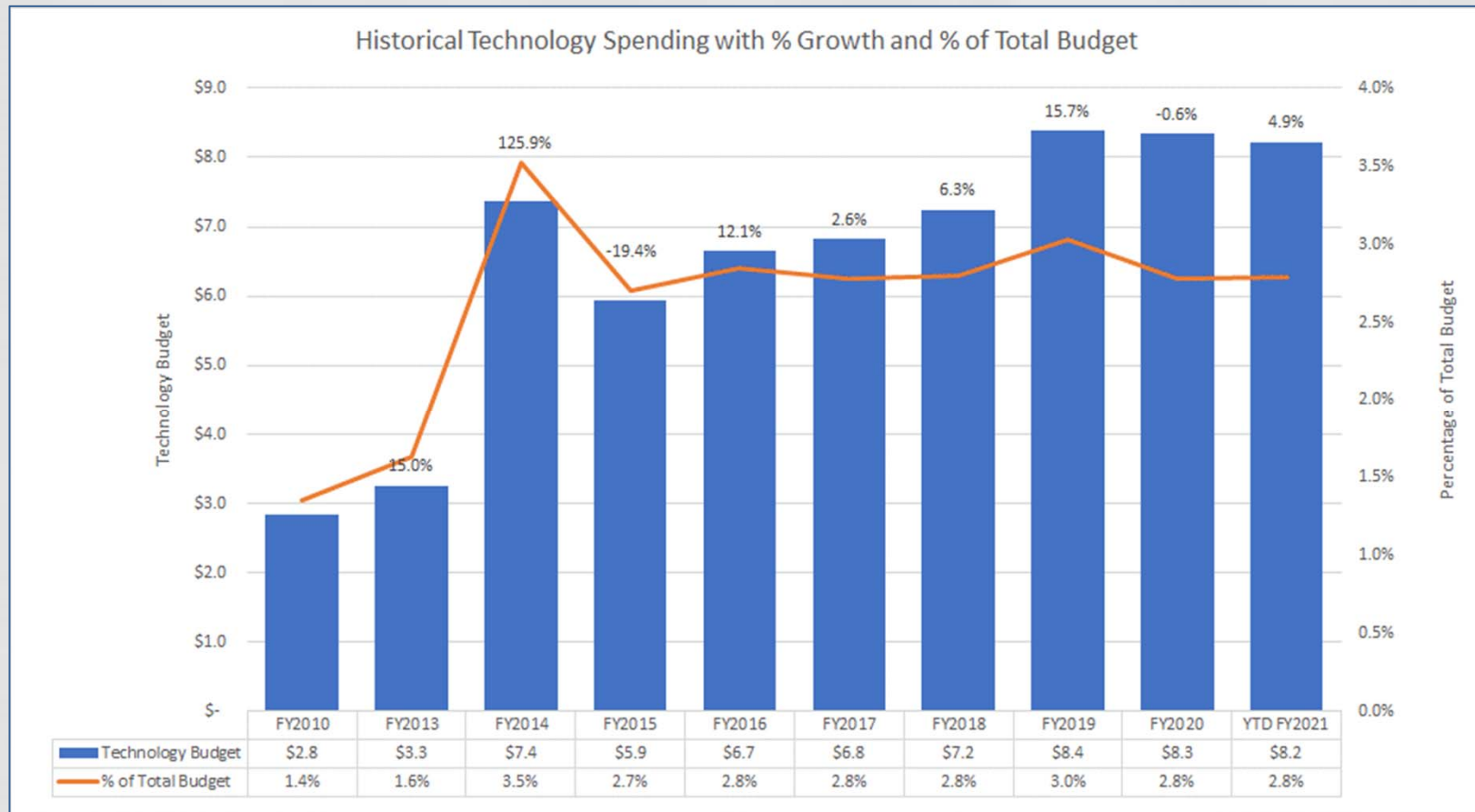
Budget Highlights

- Salaries & Benefits and Custodial Outsourcing typically are 88-90% of the total General Fund budget
- The remaining budget is reported by Division/Department and Object
- For FY2020, significant object categories included Technology (3%), Utilities (2%), Textbooks (1%), Supplies (1%) and Vehicle Purchases (1%)
- All other Objects totaled 4%

(millions)

FY2021

General Fund Expenditures: by Object

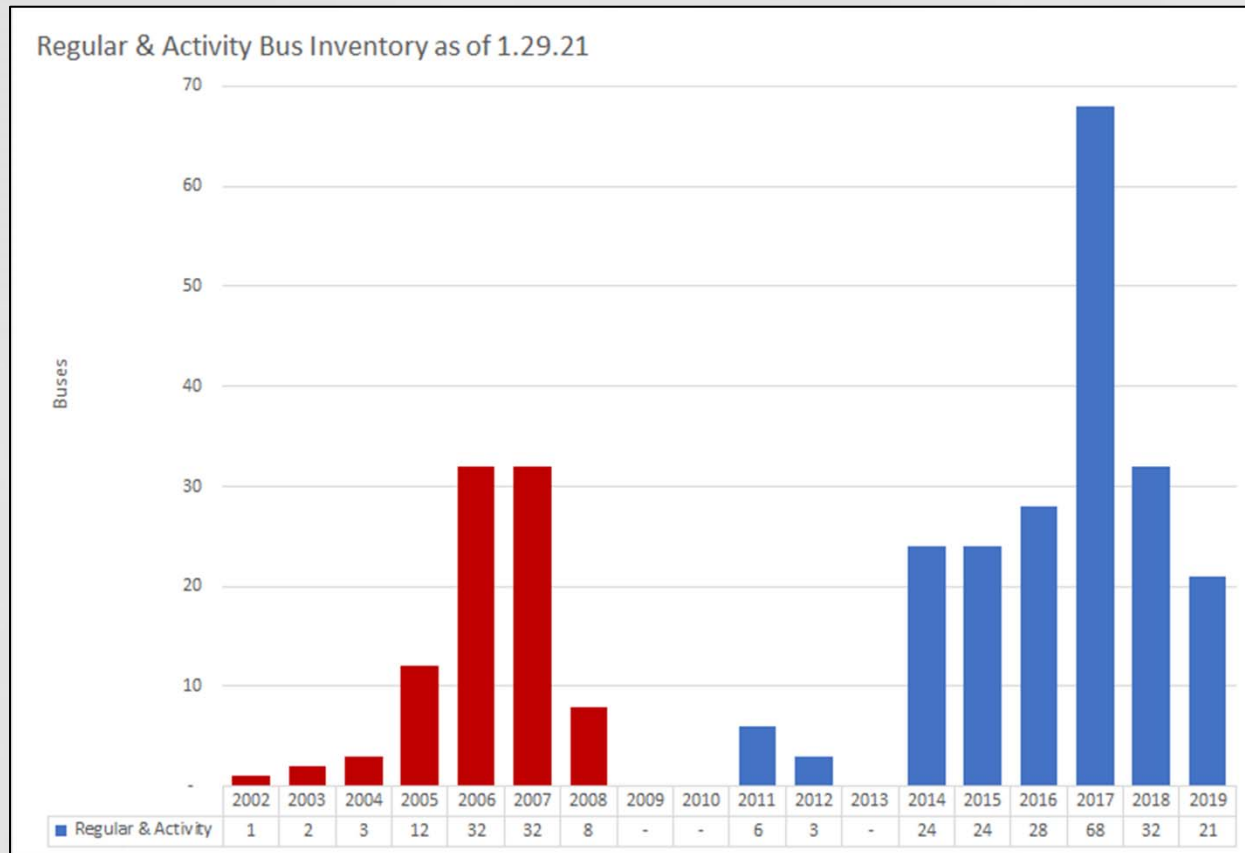


Technology Budget Trend. From FY2013 to FY2014, PCSD more than doubled technology spending. Outside of salaries and benefits, PCSD spends more on technology than any object category. The last three years have exceeded \$8 million or approximately 3% of the General Fund budget.

Including FY2021 CARES Act funding
(millions)

FY2010 – FY2021

Technology Budget



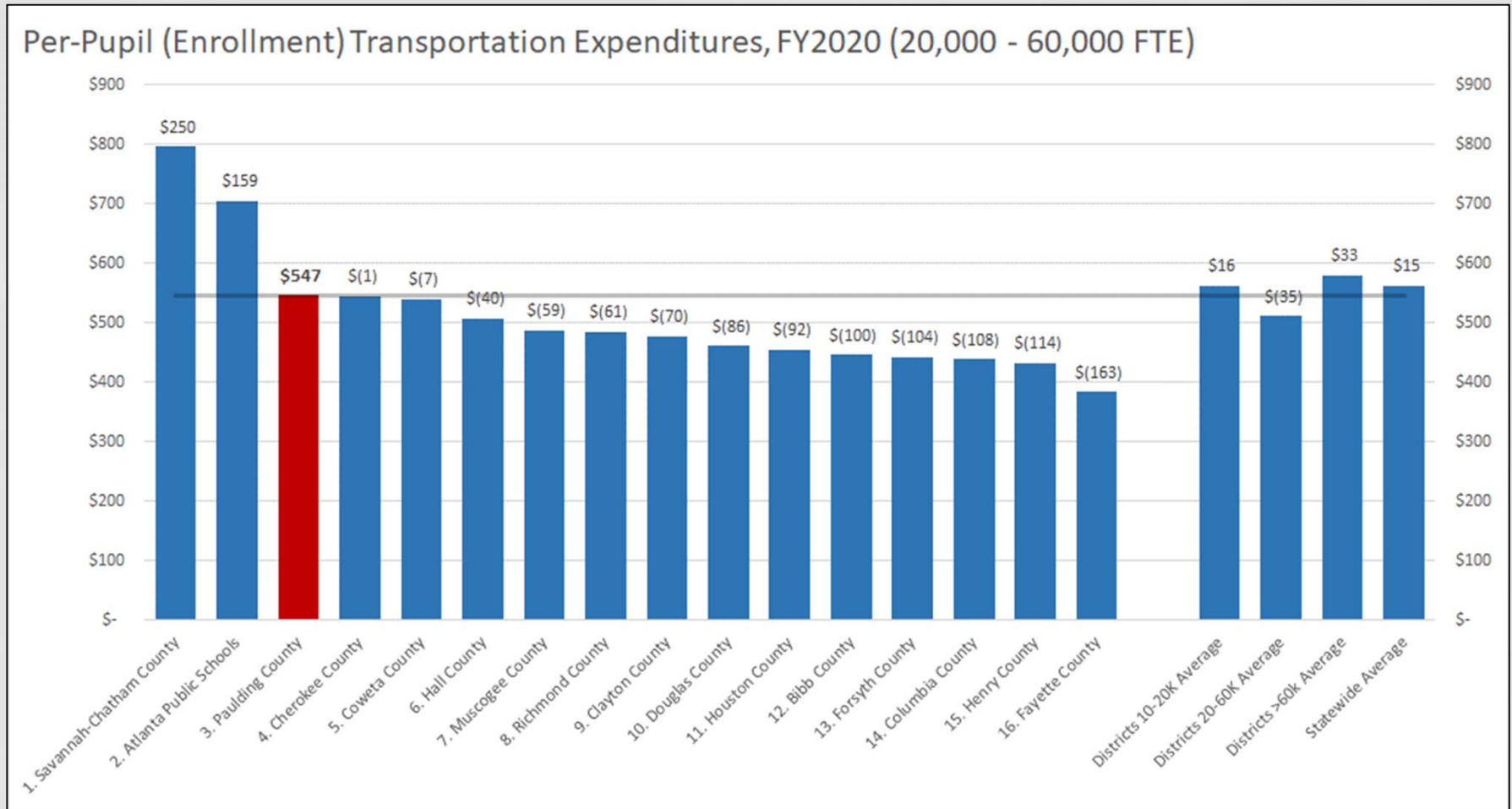
Acquisition Fiscal Year	Regular & Activity
2003	1
2004	2
2005	3
2006	12
2007	42
2008	22
2009	8
2010	-
2011	6
2012	3
2013	-
2014	24
2015	24
2016	28
2017	36
2018	32
2019	32
2020	21
296	

Regular & Activity Bus Inventory. As of January 2021, 90 or 30% of the district's 296 regular and activity buses were older than 10 years. The average age was 6.7 years. FY2020 and FY2021 scheduled purchases were impacted by the pandemic.

2002 – 2020

Bus Purchases: Regular & Activity Fleet

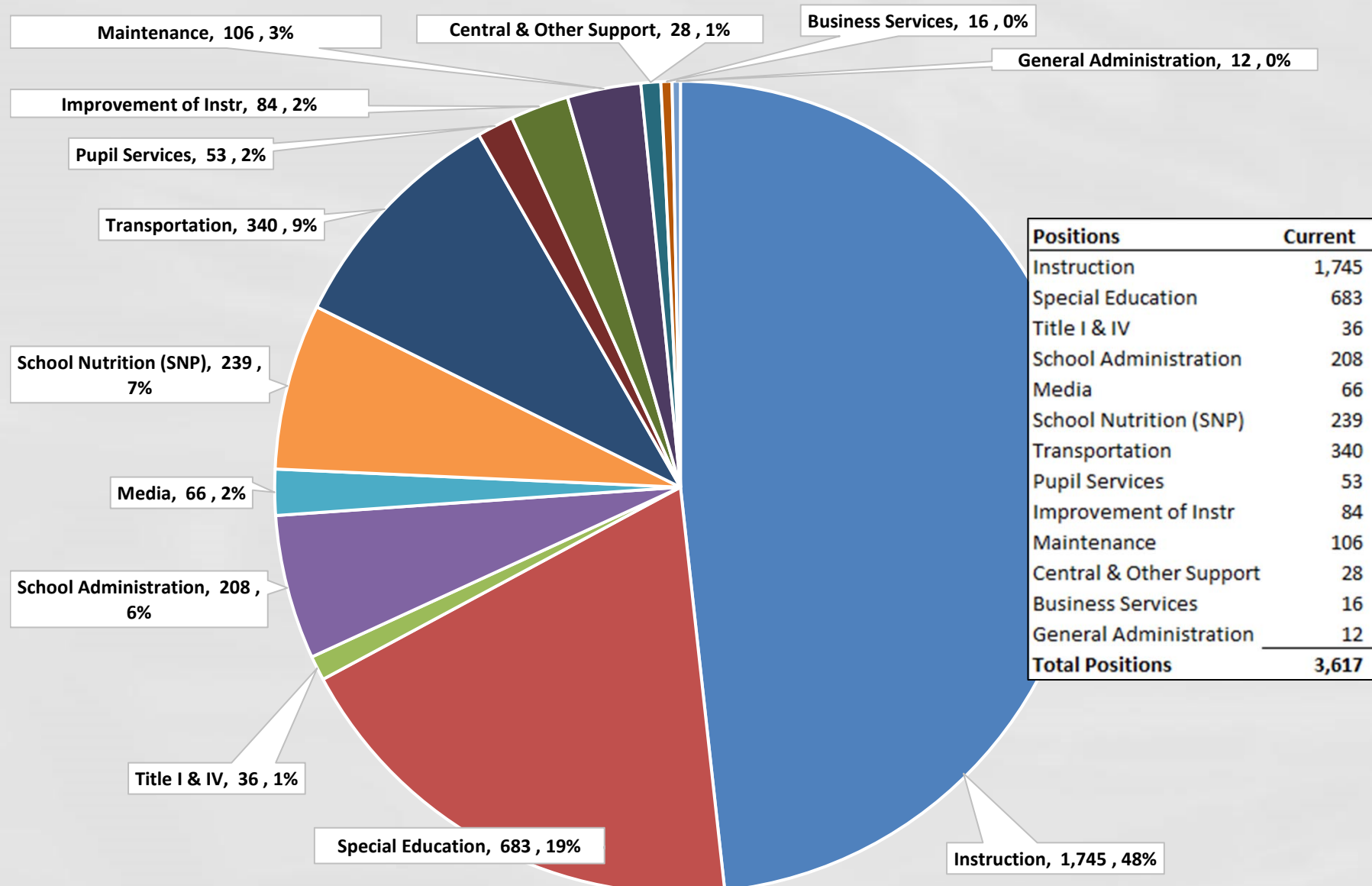
Per-Pupil Transportation Expenditures. As of FY2020, per-pupil expenditures for transportation were \$547 (based on total enrollment). This is lower than most comparable groups, including the statewide average, which was \$15 more per-pupil.



Source: GaDOE School System Revenue/Expenditures Report as of FY2020

FY2020

Per-Pupil Expenditures: Transportation

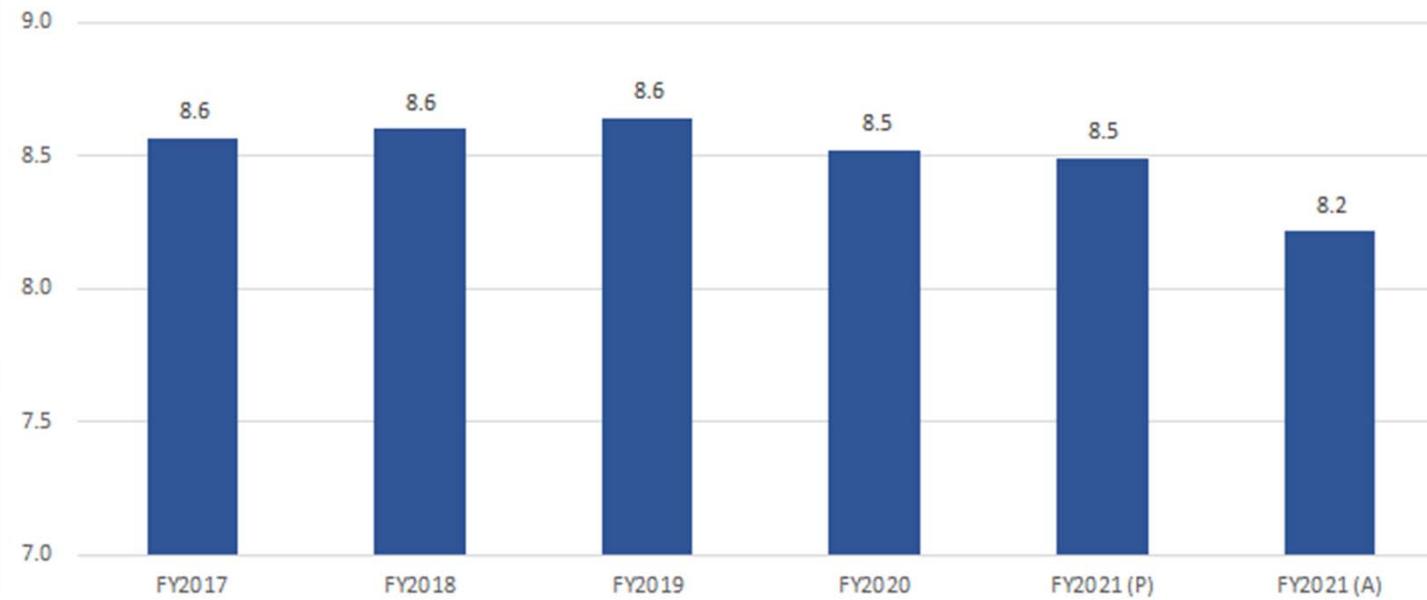


Positions	Current
Instruction	1,745
Special Education	683
Title I & IV	36
School Administration	208
Media	66
School Nutrition (SNP)	239
Transportation	340
Pupil Services	53
Improvement of Instr	84
Maintenance	106
Central & Other Support	28
Business Services	16
General Administration	12
Total Positions	3,617

FY2021

Current Allotments

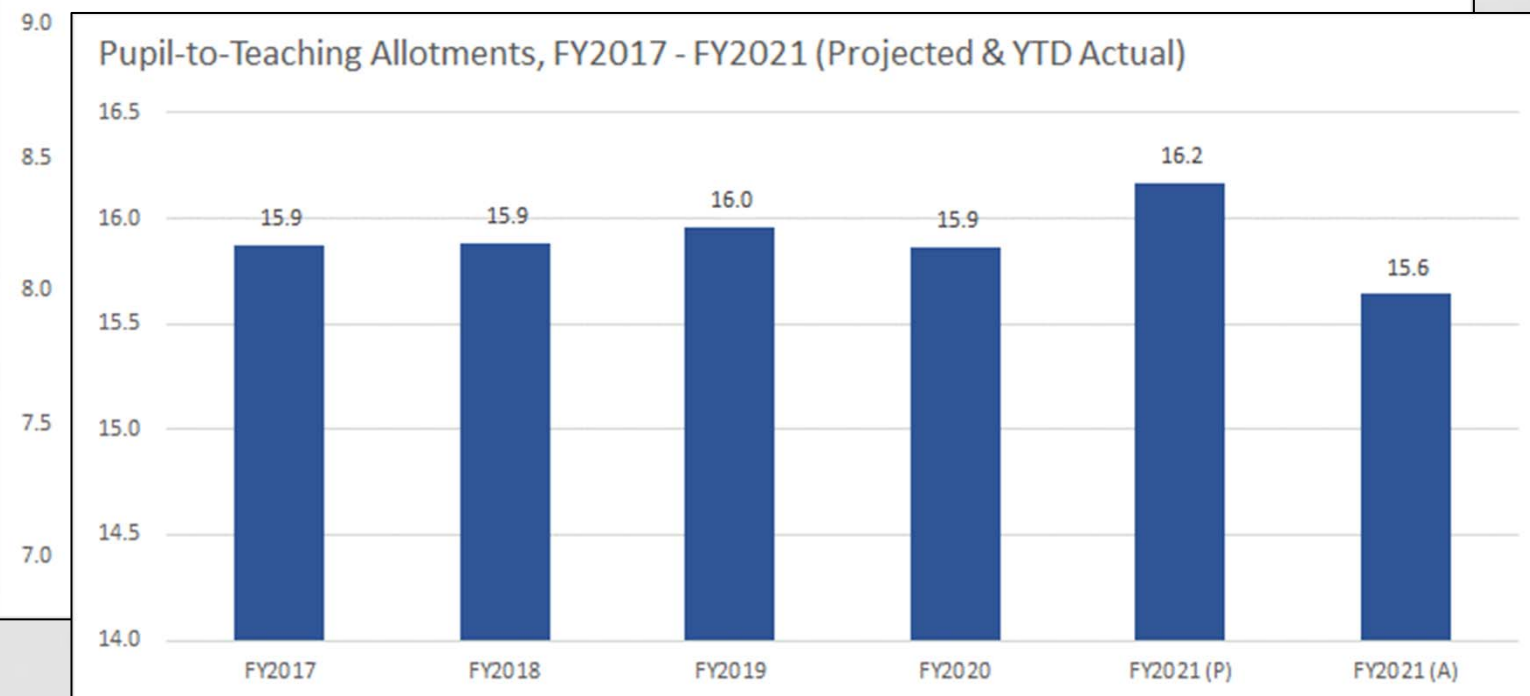
Pupil-to-Total Allotments, FY2017 - FY2021 (Projected & YTD Actual)



FY2017 – FY2021

Allotment Ratios

Pupil-to-Total Allotments, FY2017 - FY2021 (Projected & YTD Actual)



FY2017 – FY2021

Allotment Ratios

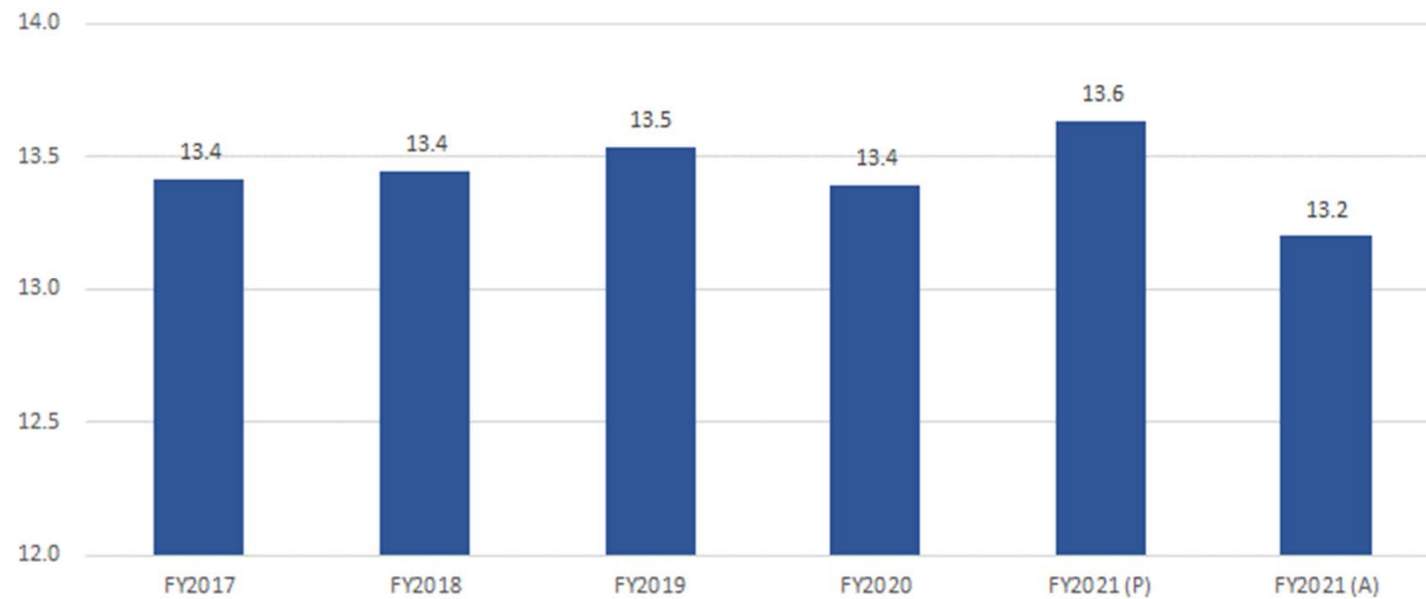
Pupil-to-Total Allotments, FY2017 - FY2021 (Projected & YTD Actual)

9.0
8.5
8.0
7.5
7.0

Pupil-to-Teaching Allotments, FY2017 - FY2021 (Projected & YTD Actual)

16.5
16.0
15.5
15.0
14.5
14.0
12.5
12.0

Pupil-to-Certified Allotments, FY2017 - FY2021 (Projected & YTD Actual)



FY2017 – FY2021

Allotment Ratios

Pupil-to-Total Allotments, FY2017 - FY2021 (Projected & YTD Actual)

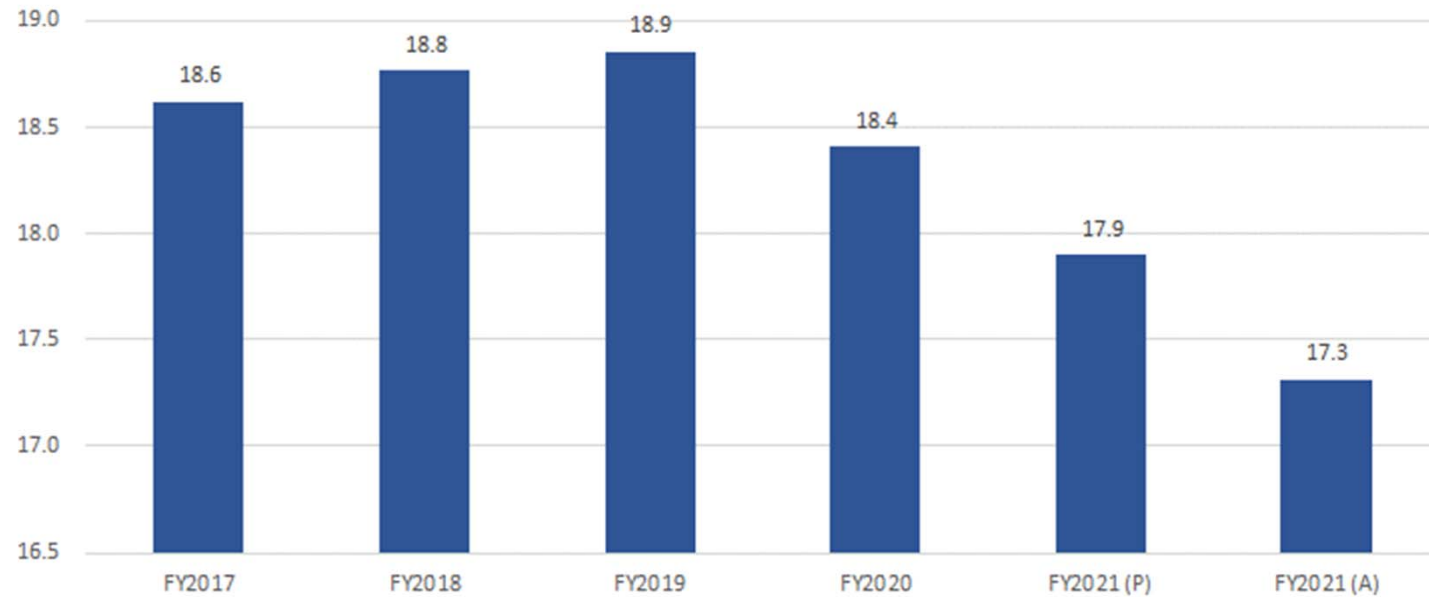
9.0
8.5
8.0
7.5
7.0

Pupil-to-Teaching Allotments, FY2017 - FY2021 (Projected & YTD Actual)

16.5
16.0
15.5
15.0
14.5
14.0
12.0

Pupil-to-Certified Allotments, FY2017 - FY2021 (Projected & YTD Actual)

Pupil-to-Non Teaching Allotments, FY2017 - FY2021 (Projected & YTD Actual)



FY2017 – FY2021

Allotment Ratios

Pupil-to-Total Allotments, FY2017 - FY2021 (Projected & YTD Actual)

9.0

Pupil-to-Teaching Allotments, FY2017 - FY2021 (Projected & YTD Actual)

16.5

Pupil-to-Certified Allotments, FY2017 - FY2021 (Projected & YTD Actual)

8.5

16.0

Pupil-to-Non Teaching Allotments, FY2017 - FY2021 (Projected & YTD Actual)

8.0

15.5

14.5

7.5

7.0

14.0

12.0

16.5

ESEP Pupil-to-Teaching Allot, FY2017 - FY2021 (Projected & YTD Actual)

19.0

18.5

18.0

17.5

17.0

16.5

13.5

13.0

12.5

12.0

11.5

11.0

FY2017

FY2018

FY2019

FY2020

FY2021 (P)

FY2021 (A)

11.9

12.5

13.3

13.0

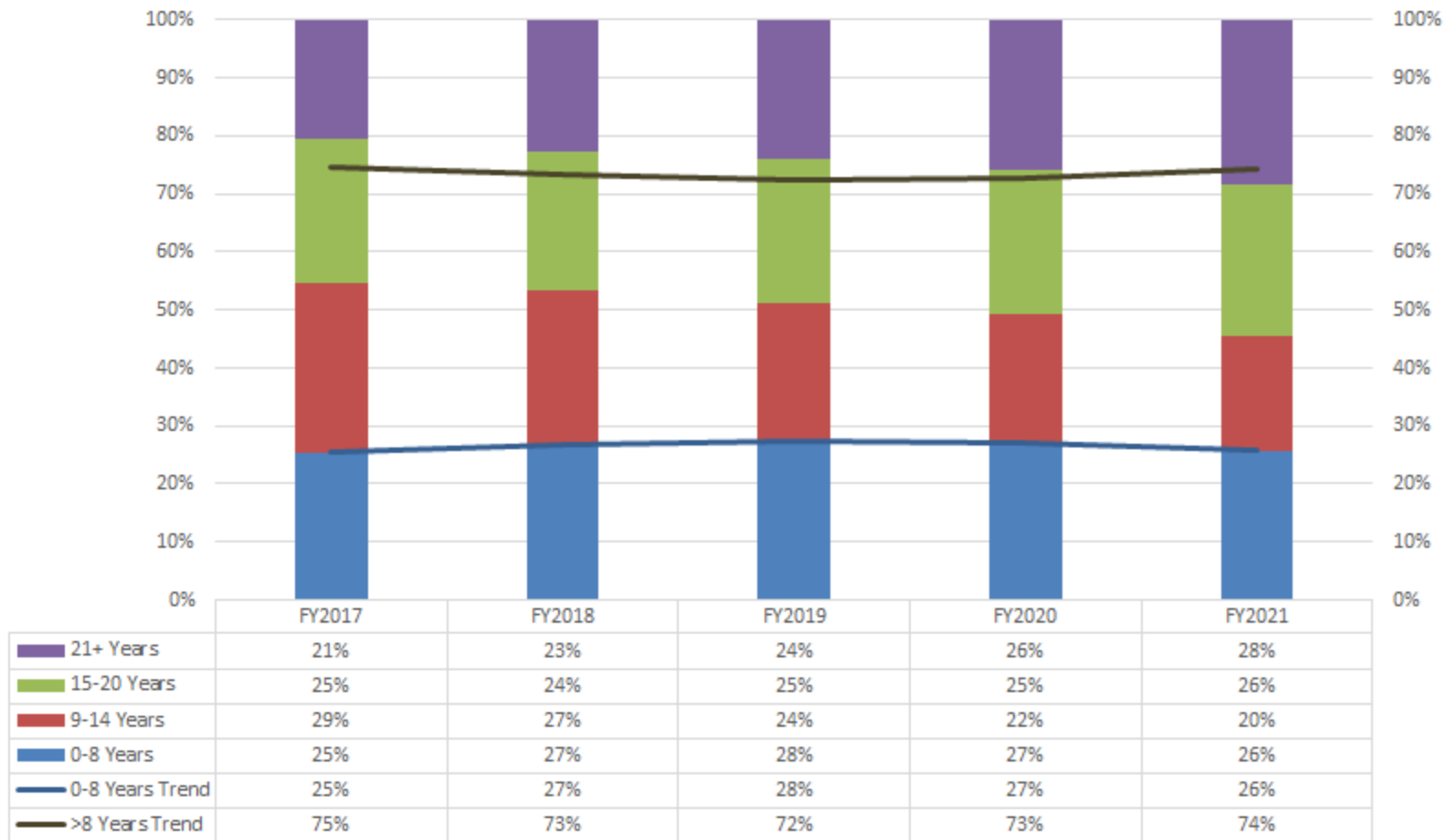
12.6

12.6

FY2017 – FY2021

Allotment Ratios

Certified Experince for QBE, FY2017 - FY2021

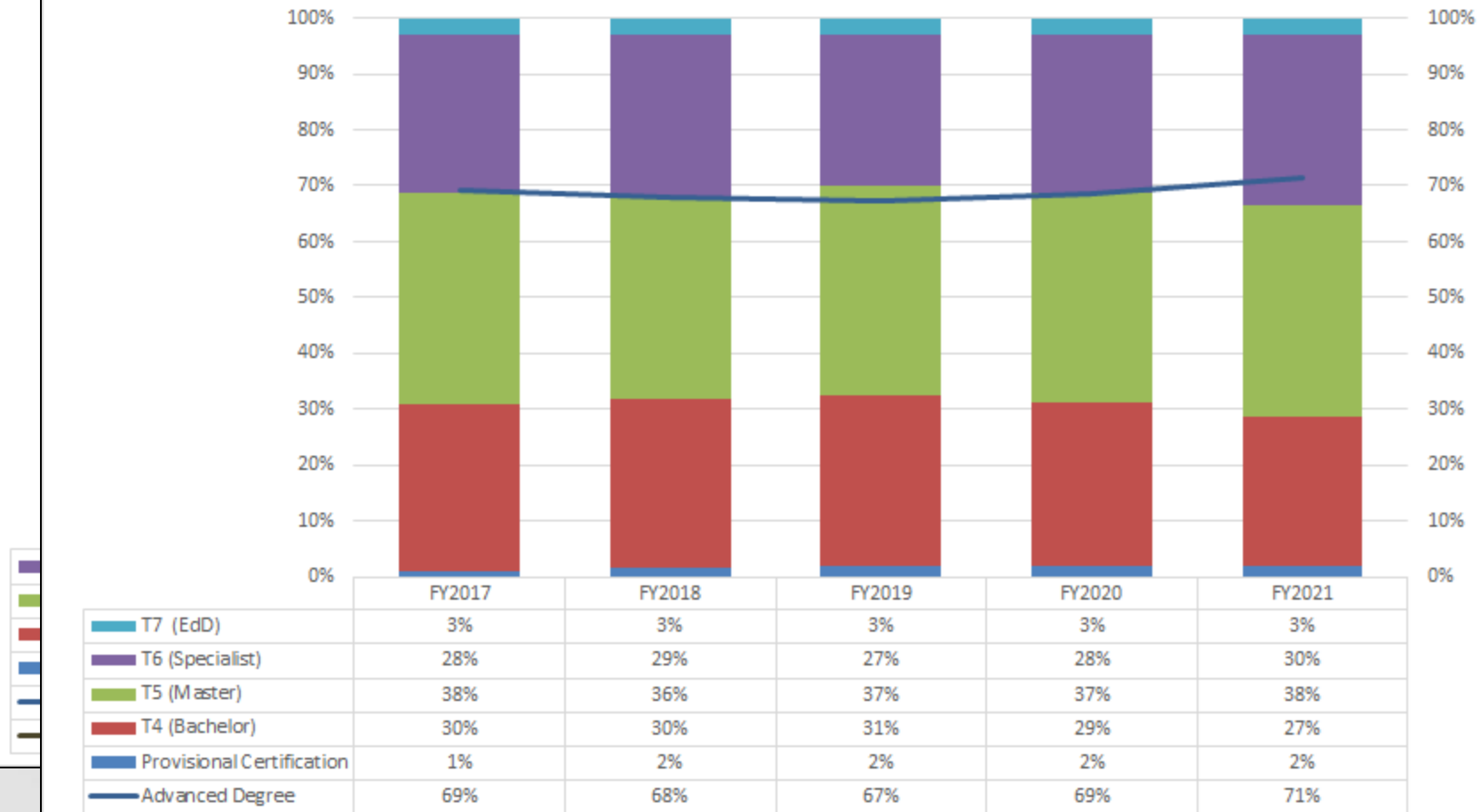


FY2017 – FY2021

QBE Training and Education (T&E)

Certified Experience for QBE, FY2017 - FY2021

Certification for QBE, FY2017 - FY2021



FY2017 – FY2021

QBE Training and Education (T&E)

Budgeting for Outcomes. A performance budgeting process based on the BOE 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.

Price of Government and **Major Budget Influencers** must also be identified by Business Services 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*. Price of Government reflects how much funding is available and is often expressed on a per-pupil basis for comparative purposes.

Revenue Influencers (Price of Government)

- Local Taxes (Net Digest, Ad Valorem and TAVT)
- State Funding
 - QBE:
 - ✓ Austerity Reductions
 - ✓ Enrollment (Weighted, Hold Harmless)
 - ✓ T&E (CPI)
 - ✓ Local Fair Share
 - ✓ TRS Contribution (19.81%)
 - ✓ SHBP Contribution (\$945 PMPM)
 - Equalization Grant
- Federal Funding (Grants)

Major Expenditure (Budget) Influencers

- Enrollment Growth
 - ESEP Growth
 - Class Size
 - Allotment Assumptions
- COVID-19
- Face-to-face vs Virtual Instruction
- Technology
- Step Increases
- Compensation
- TRS Contribution

2022 Budget Priorities Presentation on 1.26.21

FY2022 (P)

Budget Process: Major Influencers

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 Paulding County School District
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School Board Earns GSBA Exemplary Status



The Paulding County Board of Education

[GSBA Exemplary Status](#)

[Press Release](#)

District News



Dr. Otott Announces He Will Retire on May 31

Superintendent Brian Otott announced this week he plans to retire after 31 years of serving the Paulding County School District in multiple roles, including the last three and half years as superintendent.

Magnet Academies Application Window Now Open

The application window for the school district's magnet academies opens Monday, Jan. 11, 2021 and runs through Feb. 12, 2021.



Attendance Boundary Review

Click here for information about the Attendance Boundary Review process that will involve Abner, Russom and Shelton elementary schools, and McClure and Moses middle schools.



District Seeks Budget Feedback

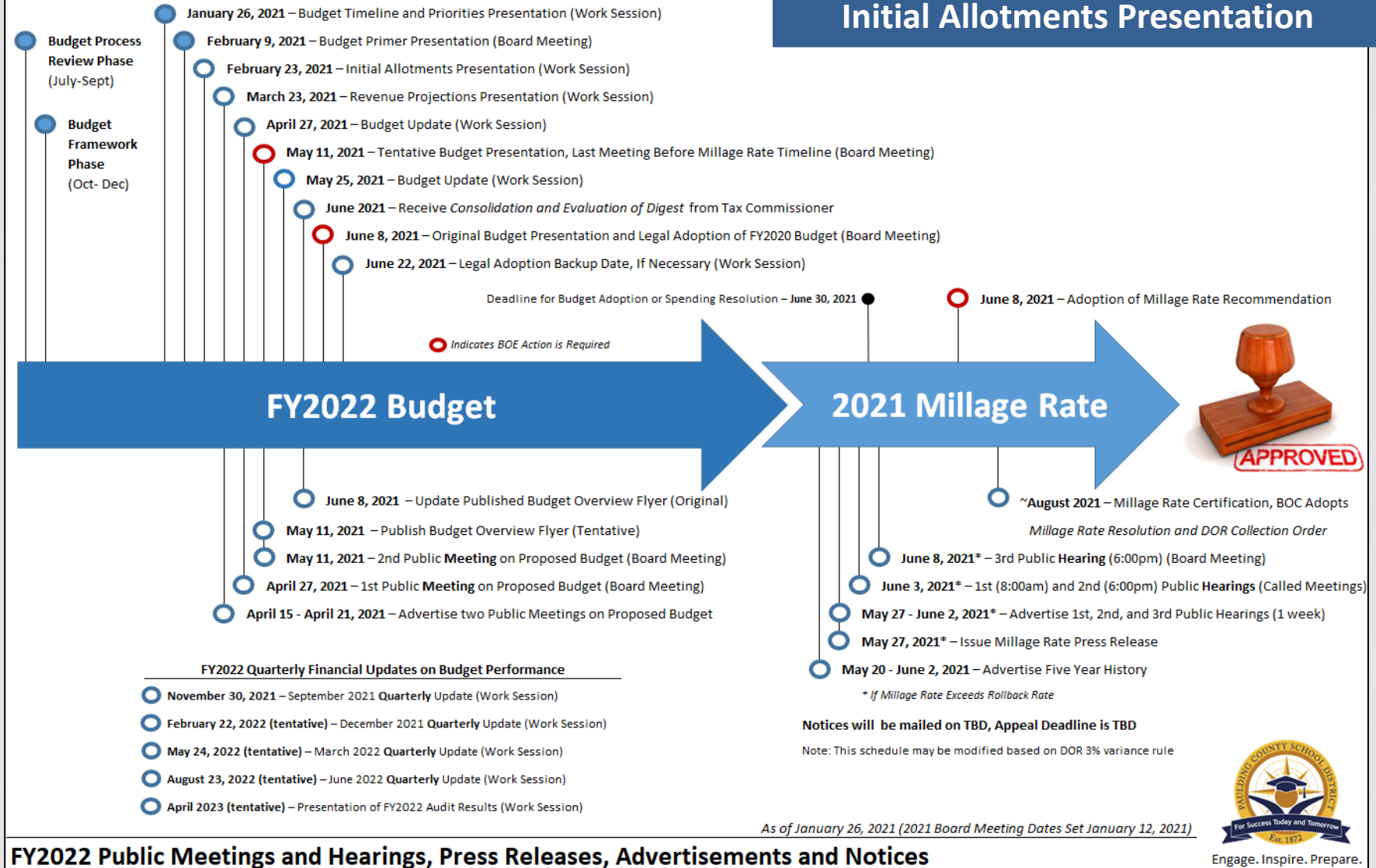
As the school district begins developing the FY2022 budget, all stakeholders have an opportunity to provide input. Click here to take the PCSD Budget Feedback survey.

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

Stakeholder Feedback

FY2022 Budget Development - Major Milestones

February 23, 2021
Initial Allotments Presentation



FY2022 Budget Timeline (Major Milestones)



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Thank You

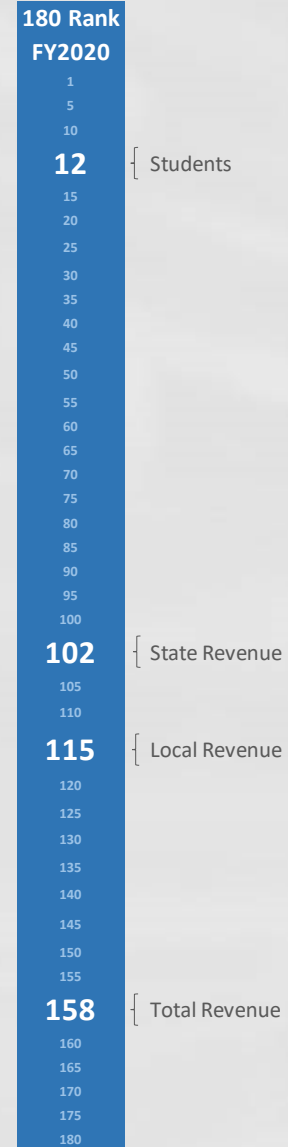


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Appendix

- All 180 School Districts
- 35 Large School Districts (>10,000 FTE)
- School Districts 20,000 – 60,000 FTE*
- Various School Districts (one or more)
 - ☐ Comparable Size:
 - ✓ Savannah-Chatham (10) 36,170
 - ✓ Muscogee County (11) 31,144
 - ✓ Richmond County (13) 29,886
 - ✓ Houston County (14) 29,036
 - ☐ Comparable Demographics:
 - ✓ Cherokee County 42,908
 - ✓ Hall County 27,929
 - ✓ Coweta County 22,387
 - ☐ Contiguous Counties:
 - ✓ Douglas County 26,841
 - ✓ Bartow County 13,182
 - ✓ Cobb County 113,523
 - ✓ Polk County 7,728
 - ✓ Haralson County 3,177

* Excludes Gwinnett (179k), Cobb (114k), Dekalb (96k) and Fulton (92k) Counties



What is the Financial Efficiency Rating?

O.C.G.A. § 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 measures an individual school district's per-pupil spending in relation to the academic achievements of its students.

How is the rating calculated?

The Financial Efficiency Star Rating utilizes a three-year average of per-pupil expenditures and College and Career Ready Performance Index (CCRPI) scores to determine a district's rating.

★★★★★		Worst					Best	
Percentile of Average PPE		CCRPI Average						
		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	

	>10,000 School Districts										All School Districts (Compliant)									
	4 Stars FY2015		4 Stars FY2016		4 Stars FY2017		4 Stars FY2018		4 Stars FY2019		4 Stars FY2015		4 Stars FY2016		4 Stars FY2017		4 Stars FY2018		4 Stars FY2019	
Higher	4	12%	4	12%	5	15%	5	15%	5	15%	9	5%	10	6%	12	7%	12	7%	14	8%
Lower	22	67%	22	67%	26	76%	26	76%	24	71%	150	84%	147	82%	150	84%	150	84%	148	83%
Same	7	21%	7	21%	3	9%	3	9%	5	15%	20	11%	22	12%	17	9%	16	9%	17	9%
% Same or Lower	88%		88%		85%		85%		85%		95%		94%		93%		93%		92%	

FY2019 Financial Efficiency Rating

Strategic Plan Goal Areas	Performance Objectives	FY22 Budget Priorities (Performance Objectives)	FY22 Budget Strategies (Initiatives)
1 Student Success for All	<ol style="list-style-type: none"> 1. Improve student mastery of standards. 2. Improve the performance of students in subgroups. 3. Perform among the top-achieving districts in the state. 4. Improve student preparation for post-secondary. 	<ul style="list-style-type: none"> • Class Size Reduction • Technology • ESEP • COVID-19 Learning Gap Intervention 	
2 Communication and Engagement	<ol style="list-style-type: none"> 1. Increase effective advisement. 2. Utilize effective communication strategies. 3. Cultivate community partnerships that prepare students for college and careers. 	<ul style="list-style-type: none"> • Innovative Practices, encouraging engagement 	
3 Cultivating and Retaining Quality Professionals	<ol style="list-style-type: none"> 1. Identify and retain highly qualified personnel. 2. Build staff capacity. 3. Increase succession planning at all levels. 	<ul style="list-style-type: none"> • Compensation • Talent Management 	
4 Organizational Excellence	<ol style="list-style-type: none"> 1. Enhance safe and effective learning environments. 2. Maximize financial stewardship and operational efficiency. 	<ul style="list-style-type: none"> • Enhanced Reporting • Stewardship 	

As of 2.9.2021

FY2022 BOE Priorities and Strategies

Appendix