

FY2022 Budget Planning: Original Budget Presentation



Engage. Inspire. Prepare.

Agenda

1. Budget Timeline
2. Enrollment
3. Allotments
4. General Fund
5. Original Budget

Appendix

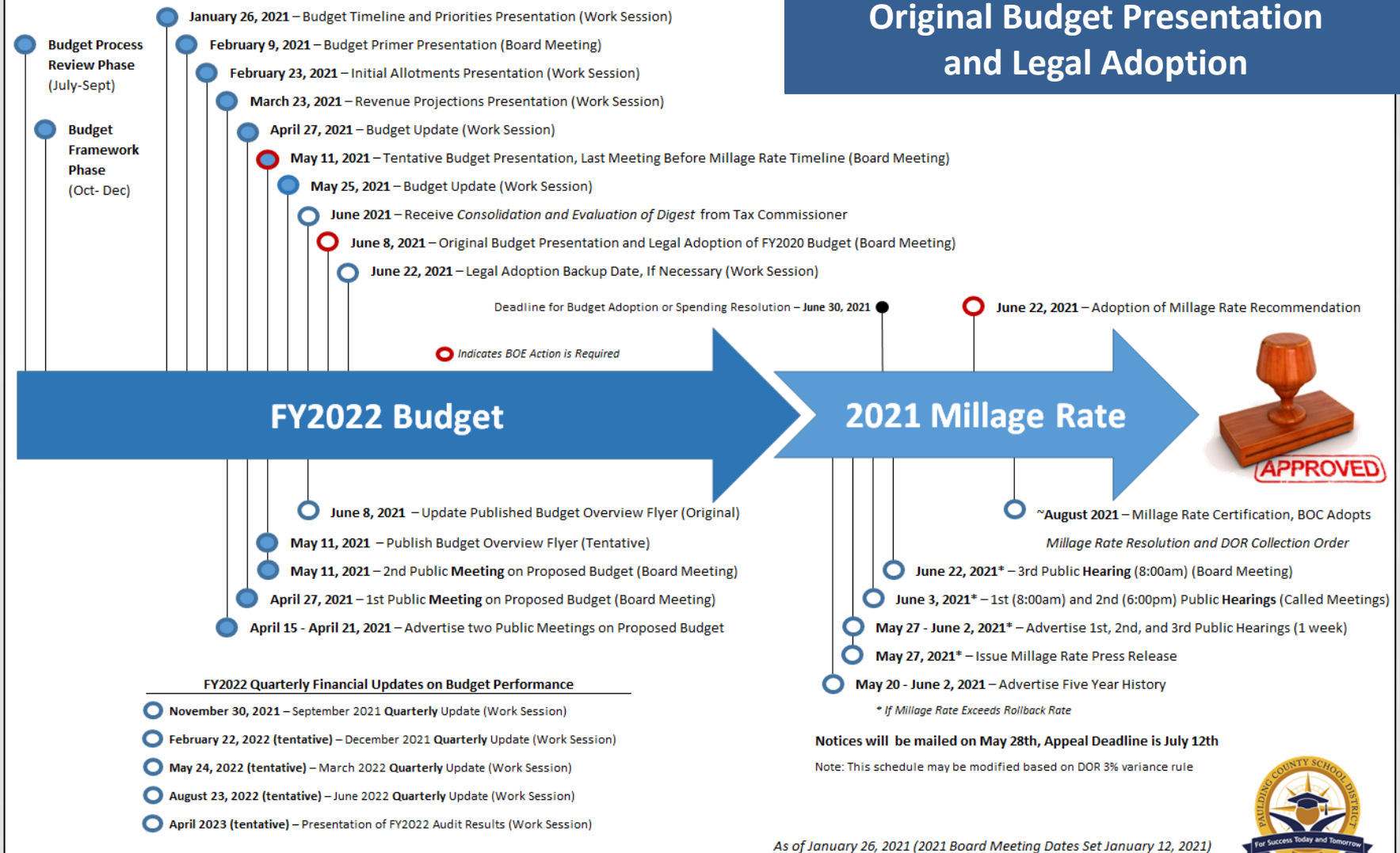
Attachments:

FY2022 Original General Fund Budget Summary

FY2022 Original Allotment Changes



FY2022 Budget Development - Major Milestones



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



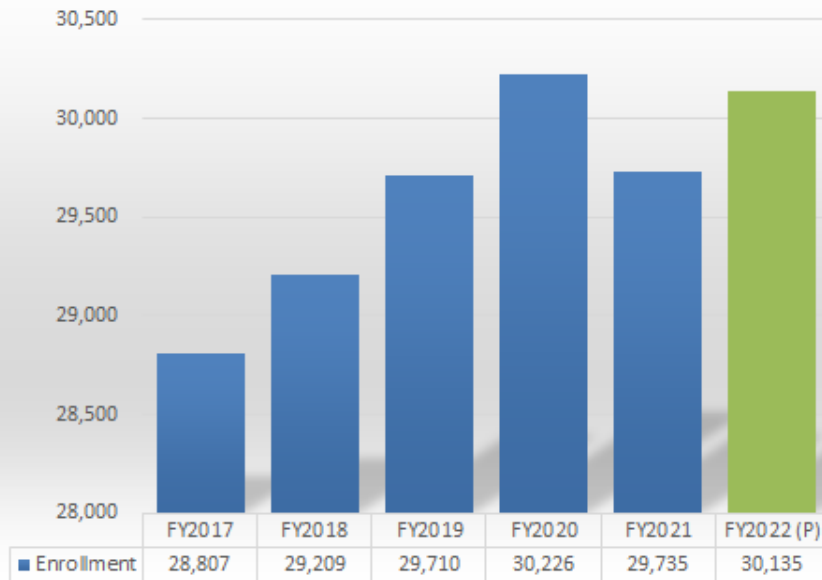
FY2022 Budget Timeline (Major Milestones)



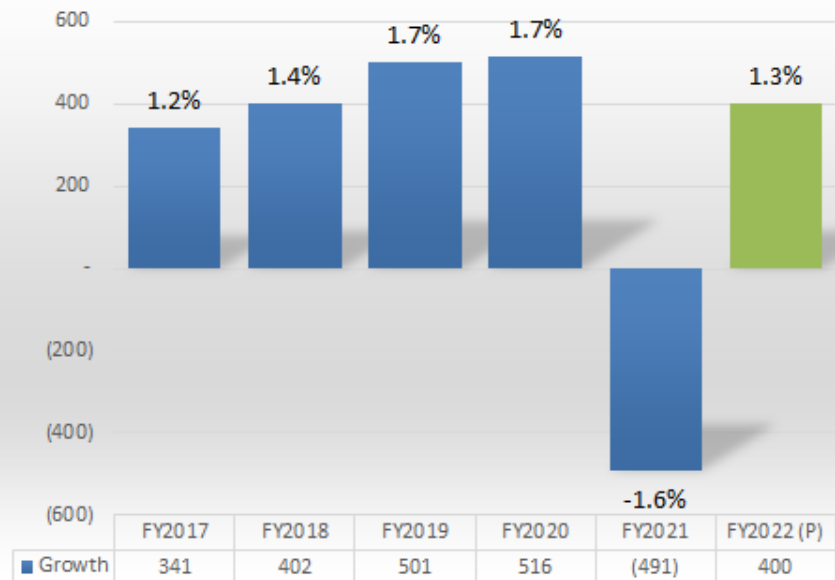
Engage. Inspire. Prepare.

Enrollment

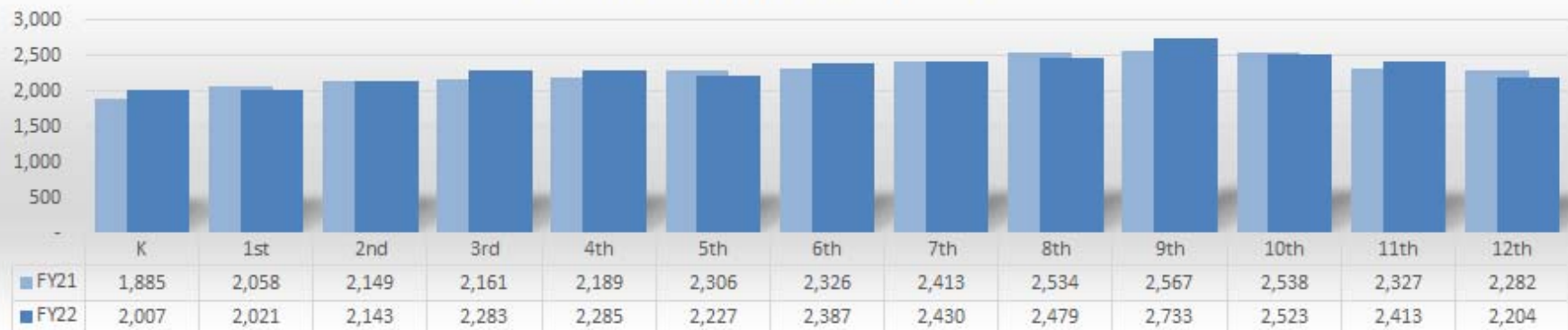
FY2022 K-12 Enrollment



FY2022 K-12 Enrollment Growth



FY2022 Enrollment by Grade



FY2022 Projected Enrollment

| School | | K | 1 | 2 | 3 | 1-3 | 4 | 5 | 4-5 | 6 | 7 | 8 | 6-8 | 9-12 | Virtual | F2F | Total | % Virtual |
|--------------------------|---|----|----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|---------|--------|--------|-----------|
| Abney Elementary | E | 10 | 6 | 10 | 13 | 29 | 13 | 15 | 28 | | | | | | 67 | 1,139 | 1,206 | 5.6% |
| Allgood Elementary | E | 6 | 16 | 12 | 13 | 41 | 15 | 11 | 26 | | | | | | 73 | 725 | 798 | 9.1% |
| Baggett Elementary | E | 4 | 9 | 14 | 11 | 34 | 11 | 10 | 21 | | | | | | 59 | 549 | 608 | 9.7% |
| Burnt Hickory Elementary | E | 2 | 5 | 3 | 6 | 14 | 3 | 4 | 7 | | | | | | 23 | 1,048 | 1,071 | 2.1% |
| Dallas Elementary | E | 2 | 7 | 3 | 6 | 16 | 10 | 10 | 20 | | | | | | 38 | 383 | 421 | 9.0% |
| Dugan Elementary | E | 4 | 4 | 4 | 4 | 12 | 4 | 8 | 12 | | | | | | 28 | 574 | 602 | 4.7% |
| Hiram Elementary | E | 11 | 9 | 11 | 18 | 38 | 8 | 21 | 29 | | | | | | 78 | 654 | 732 | 10.7% |
| Hutchens Elementary | E | 4 | 6 | 7 | 7 | 20 | 8 | 7 | 15 | | | | | | 39 | 601 | 640 | 6.1% |
| McGarity Elementary | E | 3 | 6 | 7 | 12 | 25 | 7 | 10 | 17 | | | | | | 45 | 531 | 576 | 7.8% |
| Nebo Elementary | E | 3 | 1 | 5 | 5 | 11 | 3 | 7 | 10 | | | | | | 24 | 556 | 580 | 4.1% |
| New GA Elementary | E | 1 | 2 | 4 | 1 | 7 | 4 | 2 | 6 | | | | | | 14 | 332 | 346 | 4.0% |
| Northside Elementary | E | 4 | 4 | 3 | 7 | 14 | 10 | 4 | 14 | | | | | | 32 | 571 | 603 | 5.3% |
| Panter Elementary | E | 3 | 5 | 5 | 4 | 14 | 5 | 5 | 10 | | | | | | 27 | 475 | 502 | 5.4% |
| Poole Elementary | E | 2 | 4 | 4 | 7 | 15 | 4 | 3 | 7 | | | | | | 24 | 393 | 417 | 5.8% |
| Ragsdale Elementary | E | 4 | 1 | 1 | 3 | 5 | 4 | 4 | 8 | | | | | | 17 | 524 | 541 | 3.1% |
| Roberts Elementary | E | 5 | 2 | 4 | 7 | 13 | 5 | 6 | 11 | | | | | | 29 | 576 | 605 | 4.8% |
| Russom Elementary | E | - | 9 | 8 | 8 | 25 | 4 | 11 | 15 | | | | | | 40 | 904 | 944 | 4.2% |
| Shelton Elementary | E | 4 | 1 | 5 | 7 | 13 | 12 | 8 | 20 | | | | | | 37 | 1,270 | 1,307 | 2.8% |
| Union Elementary | E | - | 2 | 1 | 2 | 5 | 2 | 2 | 4 | | | | | | 9 | 458 | 467 | 1.9% |
| Austin Middle | M | | | | | | | | | 9 | 19 | 19 | 47 | | 47 | 734 | 781 | 6.0% |
| Dobbins Middle | M | | | | | | | | | 8 | 17 | 19 | 44 | | 44 | 556 | 600 | 7.3% |
| East Paulding Middle | M | | | | | | | | | 14 | 21 | 10 | 45 | | 45 | 869 | 914 | 4.9% |
| Herschel Jones Middle | M | | | | | | | | | 19 | 21 | 15 | 55 | | 55 | 755 | 810 | 6.8% |
| Moses Middle | M | | | | | | | | | 15 | 16 | 21 | 52 | | 52 | 825 | 877 | 5.9% |
| McClure Middle | M | | | | | | | | | 16 | 16 | 16 | 48 | | 48 | 1,376 | 1,424 | 3.4% |
| Ritch Middle | M | | | | | | | | | 23 | 21 | 17 | 61 | | 61 | 653 | 714 | 8.5% |
| Scoggins Middle | M | | | | | | | | | 14 | 9 | 11 | 34 | | 34 | 690 | 724 | 4.7% |
| South Paulding Middle | M | | | | | | | | | 8 | 4 | 5 | 17 | | 17 | 435 | 452 | 3.8% |
| East Paulding High | H | | | | | | | | | | | | | 121 | 121 | 1,662 | 1,783 | 6.8% |
| Hiram High | H | | | | | | | | | | | | | 147 | 147 | 1,280 | 1,427 | 10.3% |
| North Paulding High | H | | | | | | | | | | | | | 169 | 169 | 2,656 | 2,825 | 6.0% |
| Paulding County High | H | | | | | | | | | | | | | 138 | 138 | 1,786 | 1,924 | 7.2% |
| South Paulding High | H | | | | | | | | | | | | | 126 | 126 | 1,788 | 1,914 | 6.6% |
| Total | | 72 | 99 | 111 | 141 | 351 | 132 | 148 | 280 | 126 | 144 | 133 | 403 | 701 | 1,807 | 28,328 | 30,135 | 6.0% |

Highlights

- 30,135 Total Enrollment (+1.3%)
- 28,328 Face-to-Face (94.0%)
- 1,807 Virtual (6.0%) *as of 5.19.21*
- 5.4% ES, 5.5% MS and 7.1% HS

FY2022 Projected Virtual Enrollment



Engage. Inspire. Prepare.

Allotments

| | FY2021 | | | | | | FY2022 Changes | | | | | | |
|---|-----------------|---------------|--------------|--------------|---------------|-----------------|----------------|--------------|-------------|--------------|----------|---------------|-----------------|
| | General Fund | | Grants | | SNP | Total | General Fund | | Grants | | SNP | Changes | Total |
| | GenEd | ESEP | ESEP | Other | | | GenEd | ESEP | ESEP | Other | | | |
| School Based Allotments: | | | | | | | | | | | | | |
| Elementary Schools | 1,055.00 | 232.00 | 44.00 | 19.43 | 110.00 | 1,460.43 | (5.00) | 7.00 | (1.00) | 4.98 | - | 5.98 | 1,466.41 |
| Middle Schools | 479.50 | 145.00 | 4.00 | - | 60.00 | 688.50 | (1.50) | 10.00 | 3.00 | 3.00 | - | 14.50 | 703.00 |
| High Schools | 544.00 | 141.00 | 4.00 | 3.00 | 57.00 | 749.00 | 7.00 | 9.00 | (1.00) | - | - | 15.00 | 764.00 |
| Total School Based Allotments | 2,078.50 | 518.00 | 52.00 | 22.43 | 227.00 | 2,897.93 | 0.50 | 26.00 | 1.00 | 7.98 | - | 35.48 | 2,933.41 |
| Other Direct Instruction & Support | | | | | | | | | | | | | |
| Curriculum & School Improvement * | 28.00 | - | - | - | - | 28.00 | - | - | - | - | - | - | 28.00 |
| Student Services | - | 71.40 | 1.00 | - | - | 72.40 | - | 8.09 | - | - | - | 8.09 | 80.49 |
| New Hope Education Center | 16.49 | 1.00 | 1.00 | - | - | 18.49 | 25.00 | 5.00 | - | 46.51 | - | 76.51 | 95.00 |
| Total (83%) | 2,122.99 | 590.40 | 54.00 | 22.43 | 227.00 | 3,016.82 | 25.50 | 39.09 | 1.00 | 54.49 | - | 120.08 | 3,136.90 |
| 1) School Leadership Division | 8.00 | - | - | - | - | 8.00 | - | - | - | - | - | - | 8.00 |
| Central Registration | 7.00 | - | - | - | - | 7.00 | - | - | - | - | - | - | 7.00 |
| 2) Teaching & Learning Division | 5.00 | - | - | - | - | 5.00 | - | - | - | - | - | - | 5.00 |
| Curriculum | 19.00 | - | - | - | - | 19.00 | 2.00 | - | - | - | - | 2.00 | 21.00 |
| School Improvement | 6.00 | - | - | 19.00 | - | 25.00 | (1.00) | (1.00) | - | 21.00 | - | 19.00 | 44.00 |
| Student Services (94) | - | 18.49 | 2.49 | - | - | 20.98 | - | 1.51 | - | - | - | 1.51 | 22.49 |
| CTAE | 3.00 | - | - | - | - | 3.00 | - | - | - | - | - | - | 3.00 |
| 3) Operations Division | 33.00 | - | - | - | - | 33.00 | - | - | - | 1.00 | - | 1.00 | 34.00 |
| Maintenance | 38.00 | - | - | - | - | 38.00 | - | - | - | - | - | - | 38.00 |
| Transportation | 340.00 | - | 21.00 | - | - | 361.00 | - | - | - | - | - | - | 361.00 |
| SNP | - | - | - | - | 12.00 | 12.00 | - | - | - | - | - | - | 12.00 |
| 4) Technology Division | 32.00 | - | - | - | - | 32.00 | 3.00 | - | - | - | - | 3.00 | 35.00 |
| 5) Business Services Division | 17.00 | - | - | - | - | 17.00 | 1.00 | - | - | 2.00 | - | 3.00 | 20.00 |
| 6) Human Resources Division | 9.00 | - | - | - | - | 9.00 | 1.00 | - | - | - | - | 1.00 | 10.00 |
| Superintendent's Office | 3.00 | - | - | - | - | 3.00 | - | - | - | - | - | - | 3.00 |
| Board and PEF | 7.49 | - | - | - | - | 7.49 | - | - | - | - | - | - | 7.49 |
| Grand Total | 2,650.48 | 608.89 | 77.49 | 41.43 | 239.00 | 3,617.29 | 31.50 | 39.60 | 1.00 | 78.49 | - | 150.59 | 3,767.88 |

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

Highlights

General Fund

- 3,330, +71 or 2.2%
 - ✓ 2,682 GenEd (81%)
 - ✓ 648 ESEP (19%)

GenEd Class Size Reduction

- 2 Student Reduction
- FY2022 Class Size Ratio (Average)
 - ✓ Kindergarten at 20.6 : 1
 - ✓ Grades 1-3 at 21.6 : 1
 - ✓ Grades 4-5 at 27.6 : 1
 - ✓ Grades 6-8 at 27.6 : 1
 - ✓ Grades 9-12 at 21.5 : 1

Grants

- 198, +79 or 66.8%
 - ✓ 78 ESEP Grants (40%)
 - ✓ 120 Other Grants (60%)

Paulding Virtual Academy (PVA)

- 85 Allotments

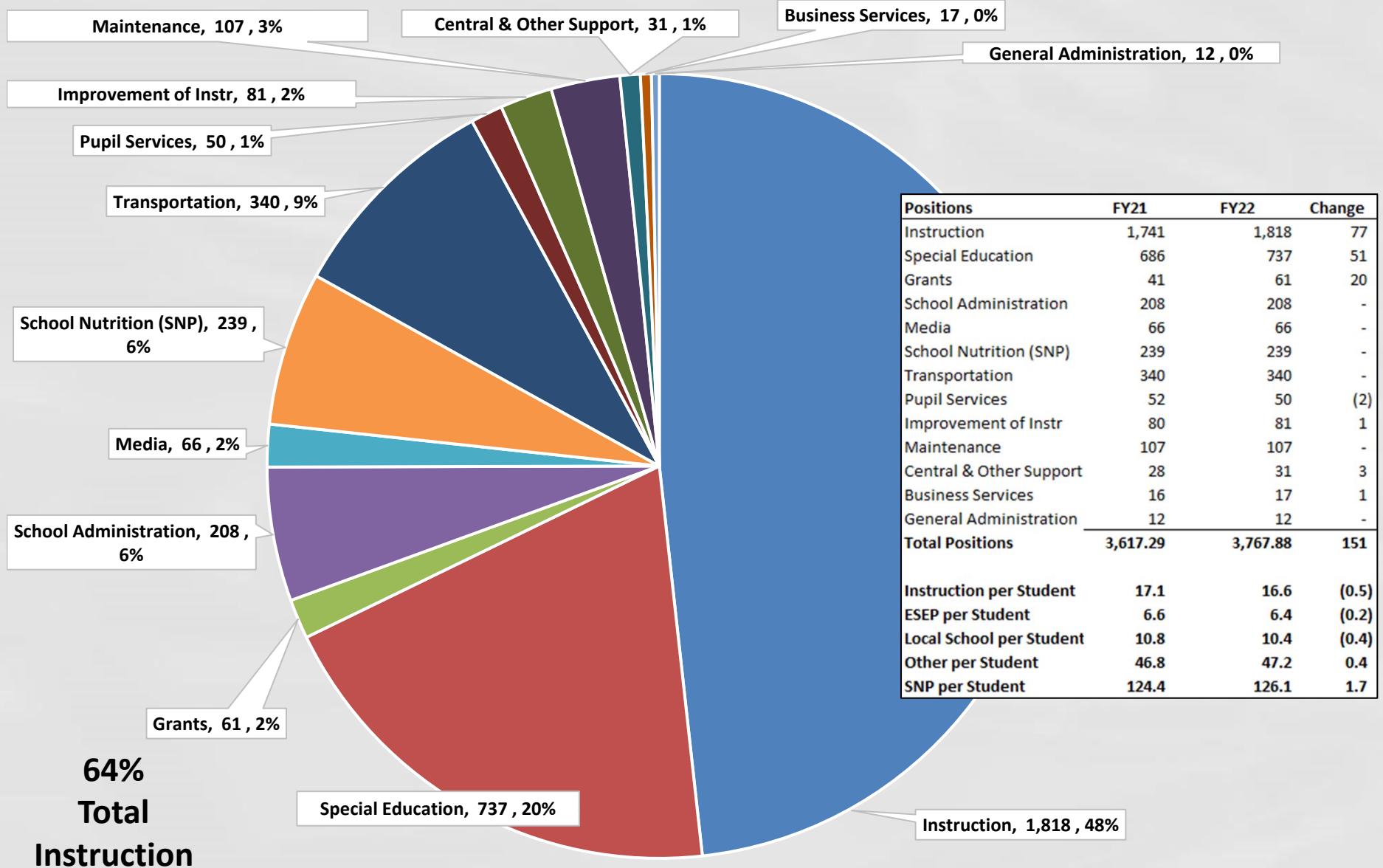
Divisions & Departments

- 631, +31 (7 GF, 24 Grant)

| | FY2022 Changes | | | | | | |
|------------------------------------|----------------|--------|--------|-------|-----|---------|----------|
| | General Fund | | Grants | | SNP | Changes | Total |
| | GenEd | ESEP | ESEP | Other | | | |
| School Based Allotments: | | | | | | | |
| Elementary Schools | (5.00) | 7.00 | (1.00) | 4.98 | - | 5.98 | 1,466.41 |
| Middle Schools | (1.50) | 10.00 | 3.00 | 3.00 | - | 14.50 | 703.00 |
| High Schools | 7.00 | 9.00 | (1.00) | - | - | 15.00 | 764.00 |
| Total School Based Allotments | 0.50 | 26.00 | 1.00 | 7.98 | - | 35.48 | 2,933.41 |
| Other Direct Instruction & Support | | | | | | | |
| Curriculum & School Improvement * | - | - | - | - | - | - | 28.00 |
| Student Services | - | 8.09 | - | - | - | 8.09 | 80.49 |
| New Hope Education Center | 25.00 | 5.00 | - | 46.51 | - | 76.51 | 95.00 |
| Total (83%) | 25.50 | 39.09 | 1.00 | 54.49 | - | 120.08 | 3,136.90 |
| 1) School Leadership Division | - | - | - | - | - | - | 8.00 |
| Central Registration | - | - | - | - | - | - | 7.00 |
| 2) Teaching & Learning Division | - | - | - | - | - | - | 5.00 |
| Curriculum | 2.00 | - | - | - | - | 2.00 | 21.00 |
| School Improvement | (1.00) | (1.00) | - | 21.00 | - | 19.00 | 44.00 |
| Student Services (94) | - | 1.51 | - | - | - | 1.51 | 22.49 |
| CTAE | - | - | - | - | - | - | 3.00 |
| 3) Operations Division | - | - | - | 1.00 | - | 1.00 | 34.00 |
| Maintenance | - | - | - | - | - | - | 38.00 |
| Transportation | - | - | - | - | - | - | 361.00 |
| SNP | - | - | - | - | - | - | 12.00 |
| 4) Technology Division | 3.00 | - | - | - | - | 3.00 | 35.00 |
| 5) Business Services Division | 1.00 | - | - | 2.00 | - | 3.00 | 20.00 |
| 6) Human Resources Division | 1.00 | - | - | - | - | 1.00 | 10.00 |
| Superintendent's Office | - | - | - | - | - | - | 3.00 |
| Board and PEF | - | - | - | - | - | - | 7.49 |
| Grand Total | 31.50 | 39.60 | 1.00 | 78.49 | - | 150.59 | 3,767.88 |

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

Original Allotment Changes



Original Allotment Allocation (All Funds)



Engage. Inspire. Prepare.

General Fund Revenue

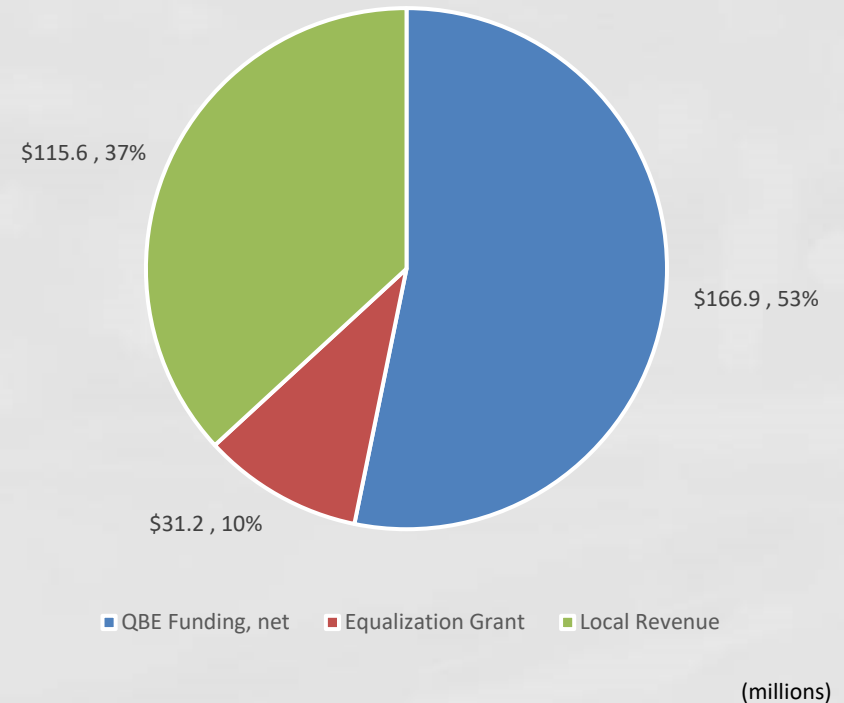
| | FY21 Budget | FY22 Budget | Change | % | Variance to Tentative (5/11) | % |
|-------------------------|-----------------|-----------------|----------------|-------------|------------------------------|-------------|
| QBE Funding, net | \$ 162.8 | \$ 166.9 | \$ 4.1 | 2.5% | \$ 3.1 | 1.9% |
| Equalization Grant | 28.9 | 31.2 | 2.3 | 7.8% | \$ (0.0) | 0.0% |
| Local Taxes | 101.0 | 114.3 | 13.3 | 13.2% | \$ 0.0 | 0.0% |
| Other Local Sources | 2.1 | 1.3 | (0.8) | -38.3% | \$ (0.0) | -1.5% |
| Total GF Revenue | \$ 294.9 | \$ 313.7 | \$ 18.8 | 6.4% | \$ 3.1 | 1.0% |

**Excludes Grants and Transfers to Other Funds*

Highlights

- \$313.7m Budget
- \$18.8m or 6.4% Increase
- 4.2% Austerity (\$7.2m)
- \$31.2m Equalization Grant
- \$13.3m Local Taxes, including
 - ✓ \$10.8m Ad Valorem
 - ✓ \$1.3m TAVT
 - ✓ \$1.2m Other Sales Taxes

Note: Revenue projection includes an unmodified millage rate of 18.750

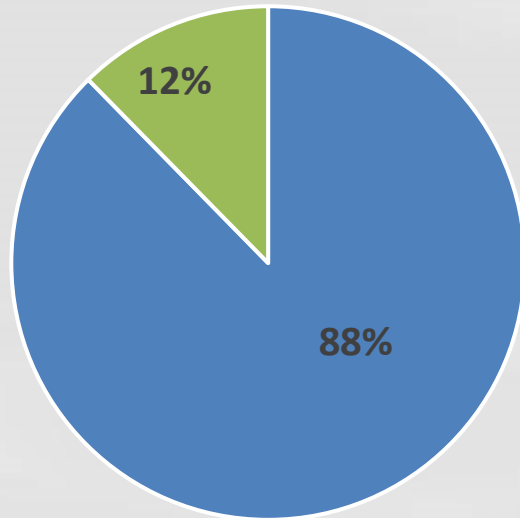


Original General Fund Revenue



Engage. Inspire. Prepare.

General Fund Expenditures



■ Salaries and Benefits & Outsourcing ■ Other

| | FY21 Budget | FY22 Budget | Change | % | Variance to Tentative (5/11) | % |
|-----------------------|-----------------|-----------------|----------------|--------------|------------------------------|-------------|
| Salaries | \$ 183.2 | \$ 194.5 | \$ 11.3 | 6.2% | \$ 2.2 | 1.1% |
| Benefits | 75.2 | 80.4 | 5.2 | 6.9% | \$ 0.8 | 1.0% |
| | \$ 258.5 | \$ 275.0 | \$ 16.5 | 6.4% | \$ 3.0 | 1.1% |
| Professional Services | \$ 7.4 | \$ 6.2 | \$ (1.2) | -16.0% | \$ (0.4) | -6.5% |
| Technology | 4.7 | 8.2 | 3.5 | 75.6% | 0.0 | 0.2% |
| Utilities | 5.5 | 5.1 | (0.4) | -6.6% | (0.0) | -0.1% |
| Textbooks and Books | 1.2 | 2.3 | 1.0 | 80.8% | 0.0 | 0.3% |
| Supplies | 1.5 | 3.0 | 1.6 | 107.3% | (0.1) | -3.1% |
| Vehicle Purchases | 0.4 | 3.9 | 3.5 | 958.1% | 0.5 | 14.3% |
| Fuel | 1.4 | 1.1 | (0.3) | -19.9% | 0.0 | 2.7% |
| Other | 7.6 | 8.9 | 1.3 | 17.4% | 0.5 | 5.6% |
| | \$ 29.6 | \$ 38.7 | \$ 9.1 | 30.8% | \$ 0.5 | 1.2% |
| Grand Total | \$ 288.1 | \$ 313.7 | \$ 25.6 | 8.9% | \$ 3.5 | 1.1% |

*Excludes Non-QBE Grants and Transfers to Other Funds

Highlights

- \$275.0m Payroll (88%)
- \$38.7m Other Operating (12%)
- \$8.2m Technology
- \$5.1m Utilities (\$1.33 sqft)

- +\$3.5m Technology
- +\$1.0m Textbooks & Books
- +1.6m Supplies (QBE)
- +\$3.5m Vehicle Purchases
- -\$1.2m Professional Services

(millions)

Original Expenditures: by Object

| | FY21 Budget | FY22 Budget | Change | % | Variance to Tentative (5/11) | % |
|--|----------------|----------------|---------------|--------------|------------------------------------|-------------|
| Divisions and Departments | | | | | | |
| (1) School Leadership Division | \$ 0.9 | \$ 0.8 | \$ (0.1) | -11.8% | \$ (0.0) | -1.6% |
| (2) Teaching & Learning Division | | | | | | |
| Teaching & Learning Department | 0.1 | 0.1 | (0.0) | -13.4% | (0.0) | -20.7% |
| Curriculum & School Impr Department | 0.8 | 1.1 | 0.3 | 33.2% | (0.0) | -4.1% |
| CTAE Department | 0.1 | 0.1 | 0.0 | 6.4% | (0.0) | -33.3% |
| Student Services Department | 1.4 | 0.8 | (0.6) | -43.2% | (0.0) | -3.1% |
| (3) Operations Division | | | | | | |
| Operations Department | 4.9 | 4.7 | (0.3) | -5.5% | (0.5) | -9.4% |
| Transportation Department | 3.5 | 7.1 | 3.6 | 105.2% | 0.6 | 8.4% |
| Maintenance Department | 9.1 | 8.6 | (0.5) | -5.2% | (0.0) | 0.0% |
| (4) Technology Division | 2.7 | 6.7 | 4.0 | 149.0% | 0.0 | 0.4% |
| (5) Business Services Division | 0.6 | 0.7 | 0.1 | 15.9% | (0.0) | -1.1% |
| (6) Human Resources Division | 0.1 | 0.1 | 0.0 | 0.1% | 0.0 | 47.0% |
| QBE & Local Funds Allocated to Schools | 4.6 | 6.1 | 1.4 | 30.8% | (0.0) | -0.7% |
| Other <1% | 0.9 | 2.0 | 1.1 | 129.4% | 0.5 | 31.6% |
| Total | \$ 29.6 | \$ 38.7 | \$ 9.1 | 30.8% | 0.4 | 1.1% |

**Excludes Grants and Transfers to Other Funds.*

Highlights

- \$38.7m Other Operating
- +\$9.1m or 30.8% Total
- +\$6.6m or 27.3% Divisions
- +\$3.6m Transportation Department
- +\$4.0m Technology Division
- +\$2.5m QBE & Other

(millions)

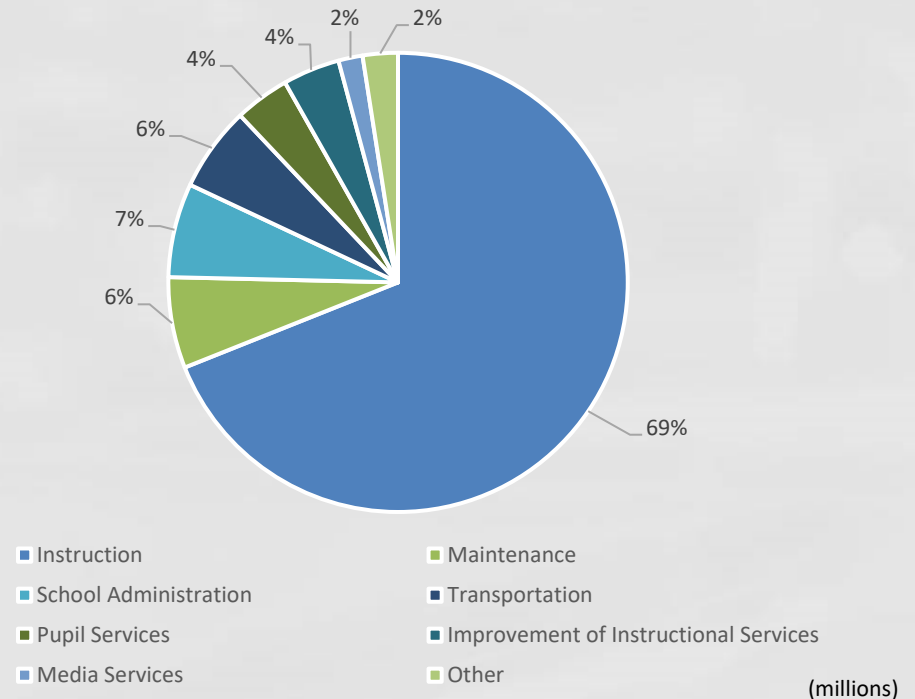
Original Operating Expenditures by Division

| | FY21 Budget | FY22 Budget | Change | % | Variance to Tentative (5/11) | % |
|----------------------------|-----------------|-----------------|----------------|-------------|------------------------------------|-------------|
| Instruction | \$ 197.8 | \$ 216.3 | \$ 18.5 | 9.4% | \$ 3.3 | 1.6% |
| Maintenance | 20.8 | 20.1 | (0.7) | -3.2% | (0.5) | -2.4% |
| School Administration | 19.7 | 20.8 | 1.0 | 5.3% | (0.2) | -1.0% |
| Transportation | 14.7 | 18.7 | 3.9 | 26.6% | 0.6 | 3.1% |
| Pupil Services | 11.6 | 12.1 | 0.5 | 4.7% | 0.0 | 0.2% |
| Improvement of Instruction | 11.4 | 12.6 | 1.2 | 10.5% | 0.1 | 0.8% |
| Media Services | 5.0 | 5.3 | 0.3 | 6.3% | 0.0 | 0.7% |
| Other | 7.1 | 7.8 | 0.7 | 9.8% | 0.2 | 2.1% |
| Total | \$ 288.1 | \$ 313.7 | \$ 25.6 | 8.9% | \$ 3.5 | 1.1% |

**Excludes Grants and Transfers to Other Funds*

Highlights

- \$313.7m Budget
- \$25.6m or 8.9% Increase
- 69% Instruction
- 7% School Admin
- 6% Maintenance
- 6% Transportation



General Fund Expenditures: by Function



Engage. Inspire. Prepare.

FY2022 Original Budget

**Original Budget Presentation
Paulding County School District**

July 1, 2021 through June 30, 2022

The budget will be considered for final adoption by the Board of Education at 6:30 PM EST, June 8, 2021 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 | \$ 114,308,000 | | \$ 19,776,747 | \$ 5,000 | | \$ 134,089,747 |
| Local Sources | 1,280,800 | \$ 2,925,713 | | | \$ 5,513,976 | 9,720,489 |
| State Sources | 199,195,123 | | 1,796,100 | | 338,955 | 201,330,178 |
| Federal Sources | | 25,296,162 | | | 8,906,986 | 34,203,148 |
| Transfers from Other Funds | - | | | 9,523,347 | 743,043 | 10,266,390 |
| Total Estimated Revenues | \$ 314,783,923 | \$ 28,221,875 | \$ 21,572,847 | \$ 9,528,347 | \$ 15,502,960 | \$ 389,609,952 |
| <u>Estimated Expenditures:</u> | | | | | | |
| Instruction | \$ 217,114,633 | \$ 18,855,078 | | | | \$ 235,969,711 |
| Pupil Services | 12,367,199 | 1,869,795 | | | | 14,236,994 |
| Improvement of Instructional Services | 12,190,819 | 167,052 | | | | 12,357,871 |
| Instructional Staff Training | 468,138 | 4,648,286 | | | | 5,116,423 |
| Educational Media Services | 5,334,959 | - | | | | 5,334,959 |
| Grant/Program Administration | | 360,153 | | | | 360,153 |
| General Administration | 1,529,393 | 215,266 | | | | 1,744,659 |
| School Administration | 20,781,982 | 17,311 | | | | 20,799,293 |
| Business Services | 2,336,505 | - | | | | 2,336,505 |
| Maintenance | 20,098,079 | - | | | | 20,098,079 |
| Transportation | 18,667,241 | 649,424 | | | | 19,316,665 |
| Central Support Services | 3,708,211 | 6,930 | | | | 3,715,141 |
| School Nutrition Program | | - | | | \$ 16,707,560 | 16,707,560 |
| Community Services | - | - | | | | - |
| Other Support Services | 186,765 | 48,000 | | | | 234,765 |
| Facilities Acquisition / Construction | - | - | \$ 12,821,769 | | | 12,821,769 |
| Other Outlays | - | - | 9,518,347 | | 743,043 | 10,261,390 |
| Debt Service | | - | | \$ 9,523,347 | | 9,523,347 |
| Local School Activity and Other | | 873,499 | | | | 873,499 |
| Total Estimated Expenditures | \$ 314,783,923 | \$ 27,710,793 | \$ 22,340,116 | \$ 9,523,347 | \$ 17,450,603 | \$ 391,808,782 |
| Estimated Fund Balance (July 1, 2021) | 53,587,391 | 2,808,435 | 48,209,178 | 2,125,856 | 3,238,860 | 109,969,720 |
| Estimated Fund Balance (June 30, 2022) | \$ 53,587,391 | \$ 3,319,517 | \$ 47,441,909 | \$ 2,130,856 | \$ 1,291,217 | \$ 107,770,890 |

* No Proprietary Funds exist

** Annual budgets are not adopted for Fiduciary Funds

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

Governmental Fund Type

- \$391.8m Total Budget
 - Includes -
- \$314.8 General Fund*
 - ✓ \$313.7m General Fund
 - ✓ \$1.1m GF Grants and Transfers
- \$53.6m GF Ending Fund Balance
 - ✓ ~\$50.0m Unassigned
 - ✓ 1.9 Months FY22 (P) Expenditures
 - ✓ \$3.4 over 15% (target max)
 - ✓ \$11.2m over 1.5 months (target min)

* Includes State General Fund Grants and Transfers

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

*** Excludes Transfers for Debt Service

(millions)

FY2022 Original Budget

**Original Budget Presentation
Paulding County School District**

July 1, 2021 through June 30, 2022

The budget will be considered for final adoption by the Board of Education at 6:30 PM EST, June 8, 2021 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 |
|--|-----------------------|-----------------------|------------------------|---------------------|--------------------------|-------------------------------|
| Estimated Revenues: | | | | | | |
| Local Taxes | \$ 114,308,000 | | \$ 19,776,747 | \$ 5,000 | | \$ 134,089,747 |
| Local Sources | 1,280,800 | \$ 2,925,713 | | | \$ 5,513,976 | 9,720,489 |
| State Sources | 199,195,123 | | 1,796,100 | | 338,955 | 201,330,178 |
| Federal Sources | | 25,296,162 | | | 8,906,986 | 34,203,148 |
| Transfers from Other Funds | - | | | 9,523,347 | 743,043 | 10,266,390 |
| Total Estimated Revenues | \$ 314,783,923 | \$ 28,221,875 | \$ 21,572,847 | \$ 9,528,347 | \$ 15,502,960 | \$ 389,609,952 |
| Estimated Expenditures: | | | | | | |
| Instruction | \$ 217,114,633 | \$ 18,855,078 | | | | \$ 235,969,711 |
| Pupil Services | 12,367,199 | 1,869,795 | | | | 14,236,994 |
| Improvement of Instructional Services | 12,190,819 | 167,052 | | | | 12,357,871 |
| Instructional Staff Training | 468,138 | 4,648,286 | | | | 5,116,423 |
| Educational Media Services | 5,334,959 | - | | | | 5,334,959 |
| Grant/Program Administration | | 360,153 | | | | 360,153 |
| General Administration | 1,529,393 | 215,266 | | | | 1,744,659 |
| School Administration | 20,781,982 | 17,311 | | | | 20,799,293 |
| Business Services | 2,336,505 | - | | | | 2,336,505 |
| Maintenance | 20,098,079 | - | | | | 20,098,079 |
| Transportation | 18,667,241 | 649,424 | | | | 19,316,665 |
| Central Support Services | 3,708,211 | 6,930 | | | | 3,715,141 |
| School Nutrition Program | | - | | | \$ 16,707,560 | 16,707,560 |
| Community Services | - | - | | | | - |
| Other Support Services | 186,765 | 48,000 | | | | 234,765 |
| Facilities Acquisition / Construction | - | - | \$ 12,821,769 | | | 12,821,769 |
| Other Outlays | - | - | 9,518,347 | | 743,043 | 10,261,390 |
| Debt Service | | - | | \$ 9,523,347 | | 9,523,347 |
| Local School Activity and Other | | 873,499 | | | | 873,499 |
| Total Estimated Expenditures | \$ 314,783,923 | \$ 27,710,793 | \$ 22,340,116 | \$ 9,523,347 | \$ 17,450,603 | \$ 391,808,782 |
| Estimated Fund Balance (July 1, 2021) | 53,587,391 | 2,808,435 | 48,209,178 | 2,125,856 | 3,238,860 | 109,969,720 |
| Estimated Fund Balance (June 30, 2022) | \$ 53,587,391 | \$ 3,319,517 | \$ 47,441,909 | \$ 2,130,856 | \$ 1,291,217 | \$ 107,770,890 |

* No Proprietary Funds exist

** Annual budgets are not adopted for Fiduciary Funds

(millions)

Governmental Fund Type

- \$28.2m Special Revenue Fund**
 - ✓ \$24.9m Grants, excluding ESSER III
 - ✓ \$2.5m Local School
 - ✓ \$0.3m ESEP Cost Reimbursements
- \$12.8m Capital Projects***
 - ✓ \$4.0m HHS
 - ✓ \$3.6m Dobbins MS
 - ✓ \$2.4m Allgood ES
 - ✓ \$0.3m SPSHS Engineering Academy
 - ✓ \$1.6m Other Projects
- \$9.5m Bond Debt Service
- 72.2m L/T Bond Debt (YE)
- \$17.5m School Nutrition Fund

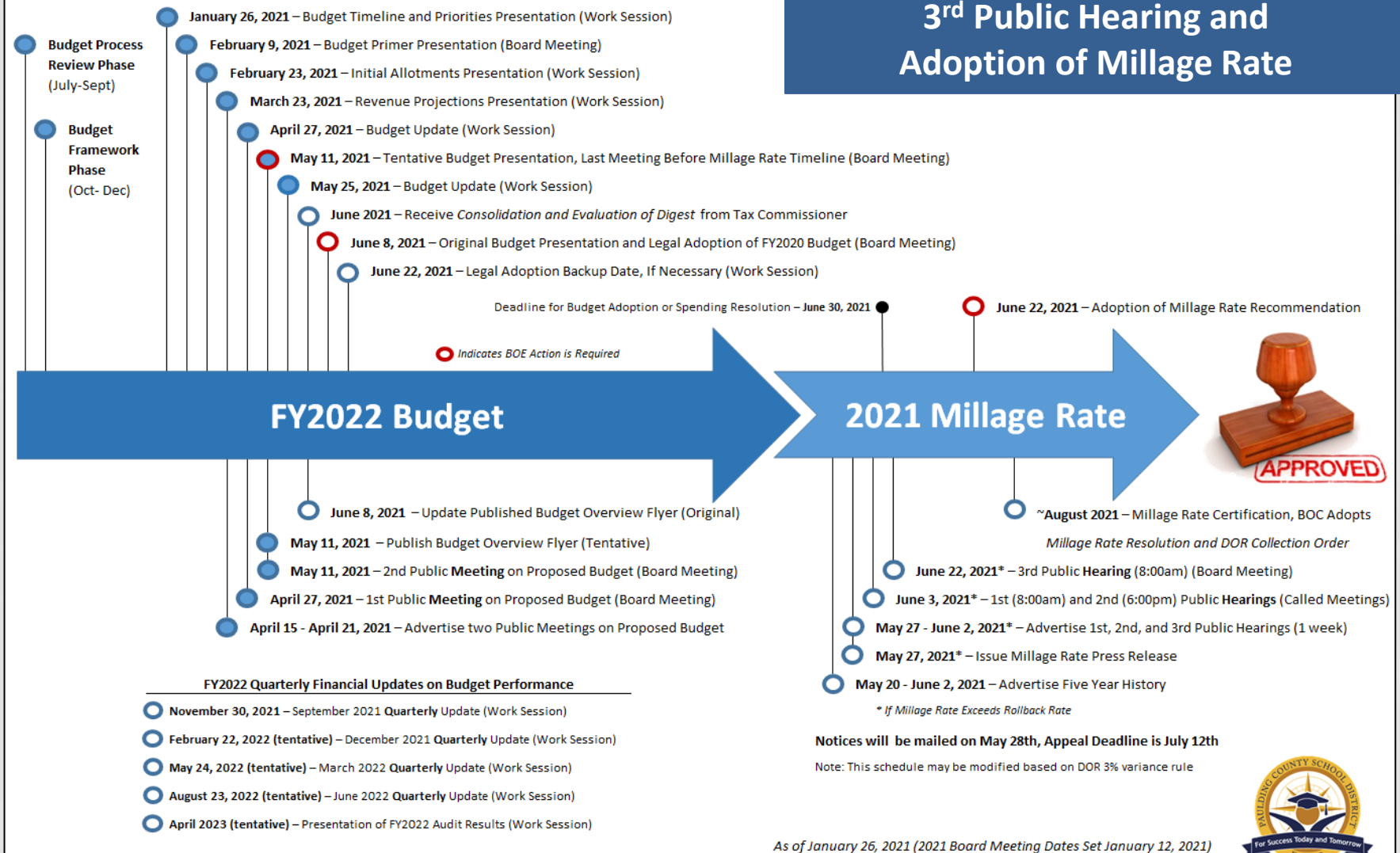
* Includes State General Fund Grants and Transfers

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

*** Excludes Transfers for Debt Service

FY2022 Original Budget

FY2022 Budget Development - Major Milestones



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

FY2022 Budget Timeline (Major Milestones)



Engage. Inspire. Prepare.

Thank You



Engage. Inspire. Prepare.

Appendix

FY2022 Projection Summary Report

Elementary Schools

| Elementary Schools | | | 2019-2021 | | | | | | 2021-2022 | |
|----------------------|--------------------------|----|-----------|--------|--------|--------|-------|--------|-----------|--------|
| | | | Rank | 2019 | 2020 | 2021 | Var | % Var | 2022 | Growth |
| 34 | Abney Elementary | NE | 1 | 1,251 | 1,320 | 1,239 | (81) | -6.1% | 1,206 | (33) |
| 20 | Allgood Elementary | SW | 4 | 879 | 899 | 814 | (85) | -9.5% | 798 | (16) |
| 23 | Baggett Elementary | SE | 12 | 632 | 616 | 603 | (13) | -2.1% | 608 | 5 |
| 31 | Burnt Hickory Elementary | NE | 3 | 1,001 | 1,050 | 1,026 | (24) | -2.3% | 1,071 | 45 |
| 2 | Dallas Elementary* | NW | 18 | 446 | 444 | 431 | (13) | -2.9% | 421 | (10) |
| 26 | Dugan Elementary | SE | 7 | 674 | 668 | 611 | (57) | -8.5% | 602 | (9) |
| 3 | Hiram Elementary | SE | 6 | 809 | 808 | 737 | (71) | -8.8% | 732 | (5) |
| 33 | Hutchens Elementary | SE | 8 | 670 | 666 | 637 | (29) | -4.4% | 640 | 3 |
| 5 | McGarity Elementary | NE | 11 | 567 | 617 | 579 | (38) | -6.2% | 576 | (3) |
| 18 | Nebo Elementary | SE | 10 | 633 | 632 | 598 | (34) | -5.4% | 580 | (18) |
| 6 | New GA Elementary* | SW | 19 | 305 | 332 | 347 | 15 | 4.5% | 346 | (1) |
| 15 | Northside Elementary | NW | 13 | 497 | 572 | 580 | 8 | 1.4% | 603 | 23 |
| 16 | Panter Elementary | SE | 15 | 528 | 533 | 506 | (27) | -5.1% | 502 | (4) |
| 25 | Poole Elementary | NW | 17 | 436 | 450 | 420 | (30) | -6.7% | 417 | (3) |
| 32 | Ragsdale Elementary | SW | 14 | 558 | 556 | 545 | (11) | -2.0% | 541 | (4) |
| 19 | Roberts Elementary | NE | 9 | 659 | 644 | 576 | (68) | -10.6% | 605 | 29 |
| 24 | Russum Elementary | NE | 5 | 876 | 868 | 844 | (24) | -2.8% | 944 | 100 |
| 14 | Shelton Elementary | NE | 2 | 1,202 | 1,205 | 1,200 | (5) | -0.4% | 1,307 | 107 |
| 8 | Union Elementary* | SW | 16 | 492 | 498 | 455 | (43) | -8.6% | 467 | 12 |
| All Total Elementary | | | 19 | 13,115 | 13,378 | 12,748 | (630) | -4.7% | 12,966 | 218 |

Closed for School Choice - FY22 *Austin Middle Reopened*

Closed for School Choice - FY21 *Austin Middle Reopened in FY22*

Closed for School Choice - FY20 *No Additional Closures*

Closed for School Choice - FY19

Closed for School Choice - FY18 and FY19

Closed for School Choice - FY18

* *Mobiles in Use for Instruction (Union ES 7, Dallas ES 3 and New GA ES 2)*

FY21 Title 1 Schools

Enrollment Projection Summary

FY2022 Projection Summary Report

Middle Schools

| Middle Schools | | | 2019-2021 | | | | | | 2021-2022 | |
|-------------------------|-----------------------|----|-----------|-------|-------|-------|------|-------|-----------|--------|
| | | | Rank | 2019 | 2020 | 2021 | Var | % Var | 2022 | Growth |
| 27 | Austin Middle | SE | 3 | 894 | 856 | 802 | (54) | -6.3% | 781 | (21) |
| 17 | Dobbins Middle | SE | 7 | 643 | 666 | 607 | (59) | -8.9% | 600 | (7) |
| 9 | East Paulding Middle | NE | 2 | 964 | 901 | 887 | (14) | -1.6% | 914 | 27 |
| 10 | Herschel Jones Middle | NW | 4 | 778 | 812 | 818 | 6 | 0.7% | 810 | (8) |
| 22 | Moses Middle | NE | 5 | 725 | 774 | 773 | (1) | -0.1% | 877 | 104 |
| 29 | McClure Middle | NE | 1 | 1,368 | 1,424 | 1,472 | 48 | 3.4% | 1,424 | (48) |
| 36 | Ritch Middle | NE | 8 | 624 | 640 | 697 | 57 | 8.9% | 714 | 17 |
| 35 | Scoggins Middle | SW | 6 | 741 | 728 | 745 | 17 | 2.3% | 724 | (21) |
| 11 | South Paulding Middle | SE | 9 | 463 | 481 | 472 | (9) | -1.9% | 452 | (20) |
| All Total Middle School | | | 9 | 7,200 | 7,282 | 7,273 | (9) | -0.1% | 7,296 | 23 |

High Schools

Note: Includes AltEd

| High Schools | | | 2019-2021 | | | | | | 2021-2022 | |
|-----------------------|----------------------|----|-----------|-------|-------|-------|------|-------|-----------|--------|
| Note: Includes AltEd | | | Rank | 2019 | 2020 | 2021 | Var | % Var | 2022 | Growth |
| 12 | East Paulding High | NE | 4 | 1,743 | 1,783 | 1,766 | (17) | -1.0% | 1,783 | 17 |
| 21 | Hiram High | SE | 5 | 1,517 | 1,473 | 1,452 | (21) | -1.4% | 1,427 | (25) |
| 30 | North Paulding High | NE | 1 | 2,434 | 2,570 | 2,698 | 128 | 5.0% | 2,825 | 127 |
| 13 | Paulding County High | SE | 2 | 1,827 | 1,898 | 1,906 | 8 | 0.4% | 1,924 | 18 |
| 28 | South Paulding High | SE | 3 | 1,874 | 1,842 | 1,892 | 50 | 2.7% | 1,914 | 22 |
| All Total High School | | | 5 | 9,395 | 9,566 | 9,714 | 148 | 1.5% | 9,873 | 159 |

Total Enrollment

| | | 2019-2021 | | | | | | 2021-2022 | |
|-------|--|-----------|--------|--------|--------|-------|-------|-----------|--------|
| | | Rank | 2019 | 2020 | 2021 | Var | % Var | 2022 | Growth |
| Total | | | 29,710 | 30,226 | 29,735 | (491) | -1.6% | 30,135 | 400 |

| | |
|--|--------------------------------|
| Closed for School Choice - FY22 | Austin Middle Reopened |
| Closed for School Choice - FY21 | Austin Middle Reopened in FY22 |
| Closed for School Choice - FY20 | No Additional Closures |
| Closed for School Choice - FY19 | |
| Closed for School Choice - FY18 and FY19 | |
| Closed for School Choice - FY18 | |
| * Mobiles in Use for Instruction (Union ES 7, Dallas ES 3 and New GA ES 2) | |
| FY21 Title 1 Schools | |

Enrollment Projection Summary

| Strategic Plan Goal Areas | Performance Objectives | FY22 Budget Priorities (Performance Objectives) |
|--|--|--|
| 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 |

FY2022 BOE Priorities and Strategies