

# FY2022 Budget Planning: Budget Update Presentation



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*The following presentation is current  
as of May 11, 2021, but is subject  
change before final budget adoption.*

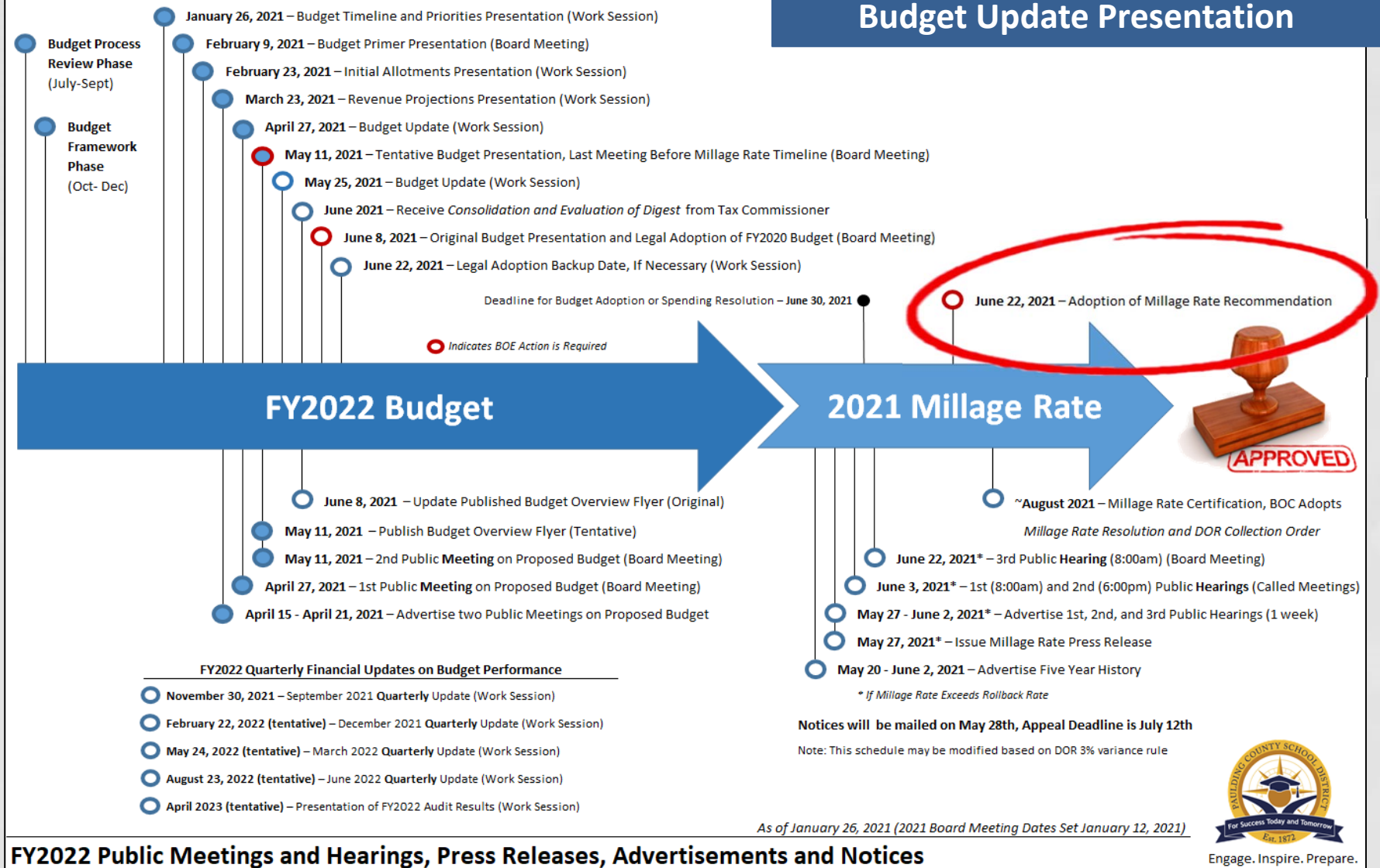
## Agenda

1. Tentative Budget
2. Grant Budgets
3. L4GA Grant
4. ESSER Grants

Appendix



## FY2022 Budget Development - Major Milestones



# FY2022 Budget Timeline (Major Milestones)



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# FY2022 Tentative Budget

**Tentative 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	196,307,038		1,796,100		338,955	198,442,093
Federal Sources		14,668,237			8,906,986	23,575,223
Transfers from Other Funds	-			9,523,347	743,043	10,266,390
<b>Total Estimated Revenues</b>	<b>\$ 311,895,838</b>	<b>\$ 17,593,950</b>	<b>\$ 21,572,847</b>	<b>\$ 9,528,347</b>	<b>\$ 15,502,960</b>	<b>\$ 376,093,942</b>
<u>Estimated Expenditures:</u>						
Instruction	\$ 213,827,958	\$ 8,099,263				\$ 221,927,221
Pupil Services	12,322,939	1,606,362				13,929,300
Improvement of Instructional Services	12,142,105	227,746				12,369,851
Instructional Staff Training	418,228	4,690,568				5,108,796
Educational Media Services	5,304,599	-				5,304,599
Grant/Program Administration		369,483				369,483
General Administration	1,527,927	192,619				1,720,546
School Administration	20,950,547	17,311				20,967,858
Business Services	2,154,511	-				2,154,511
Maintenance	20,625,000	-				20,625,000
Transportation	18,355,416	951,088				19,306,503
Central Support Services	3,692,779	6,930				3,699,709
School Nutrition Program		-			\$ 16,457,426	16,457,426
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
<b>Total Estimated Expenditures</b>	<b>\$ 311,508,774</b>	<b>\$ 17,082,868</b>	<b>\$ 22,340,116</b>	<b>\$ 9,523,347</b>	<b>\$ 17,200,469</b>	<b>\$ 377,655,575</b>
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)	\$ 53,974,455	\$ 3,319,517	\$ 47,441,909	\$ 2,130,856	\$ 1,541,351	\$ 108,408,088

\* 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

- \$377.7m Total Budget
  - Includes -
- \$311.5 General Fund\*
  - ✓ \$310.2m General Fund
  - ✓ \$1.3m GF Grants and Transfers
- \$53.9m 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)

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(millions)

**Governmental Fund Type**

- \$17.1m Special Revenue Fund\*\*
  - ✓ \$14.3m Grants, excluding ESSER II & 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)
- \$17.2m School Nutrition Fund

\* Includes State General Fund Grants and Transfers

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

\*\*\* Excludes Transfers for Debt Service



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# FY2022 Grant Budgets

**School Based Allotments:**

Elementary Schools	(5.00)	7.00	(3.00)	4.98	-	3.98	1,464.41
Middle Schools	(1.50)	10.00	3.00	3.00	-	14.50	703.00
High Schools	4.00	9.00	(1.00)	-	-	12.00	761.00
<b>Total School Based Allotments</b>	<b>(2.50)</b>	<b>26.00</b>	<b>(1.00)</b>	<b>7.98</b>	<b>-</b>	<b>30.48</b>	<b>2,928.41</b>

**Other Direct Instruction & Support**

Curriculum & School Improvement *	-	-	-	-	-	-	28.00
Student Services	-	8.09	-	-	-	8.09	80.49
New Hope Education Center	31.00	-	-	48.51	-	79.51	93.00
<b>Total</b>	<b>28.50</b>	<b>34.09</b>	<b>(1.00)</b>	<b>56.49</b>	<b>-</b>	<b>118.08</b>	<b>3,129.90</b>

**1) School Leadership Division**

Central Registration	-	-	-	-	-	-	8.00
	-	-	-	-	-	-	7.00

**2) Teaching & Learning Division**

Curriculum	2.00	-	-	-	-	2.00	21.00
School Improvement	(1.00)	(1.00)	-	14.00	-	12.00	37.00
Student Services (94)	-	1.51	-	-	-	1.51	22.49
CTAE	-	-	-	-	-	-	3.00
PCCA (91)	-	-	-	-	-	-	5.00

**3) Operations Division**

Maintenance	-	-	-	1.00	-	1.00	34.00
Transportation	-	-	-	-	-	-	38.00
SNP	-	-	-	-	-	-	361.00
	-	-	-	-	-	-	12.00

**4) Technology Division**

	2.00	-	-	-	-	2.00	34.00
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**5) Business Services Division**

	-	-	-	2.00	-	2.00	19.00
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**6) Human Resources Division**

Superintendent's Office	1.00	-	-	-	-	1.00	10.00
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Board and PEF	-	-	-	-	-	-	3.00
	-	-	-	-	-	-	7.49

<b>Grand Total</b>	<b>32.50</b>	<b>34.60</b>	<b>(1.00)</b>	<b>73.49</b>	<b>-</b>	<b>139.59</b>	<b>3,756.88</b>
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\* Instruction and support allotments based at a non-school facility that directly support students

**Highlights****FY2021 Grant Allotments**

- 119 Allotments
  - ✓ 77 ESEP Grants (65%)
  - ✓ 41 Other Grants (35%)

**FY2022 Changes**

- +72 or 61.0%
  - ✓ 4 ESEP Grants
  - ✓ 68 Other Grants

**FY2022 Grant Allotments**

- 191 Allotments
  - ✓ 81 ESEP Grants (43%)
  - ✓ 110 Other Grants (57%)

**Paulding Virtual Academy (PVA)**

- 85 Allotments
  - ✓ 36 General Fund
  - ✓ 49 Grants (ESSER II)

As presented in the Tentative Budget

# Tentative Grant Allotment Changes

## FY2022 General Fund Grants Budget Summary

		FY21 Budget	FY22 Budget	Budget Change	%
Expenditure Summary by Program					
1565	Hygiene Grant	\$ 5,809	\$ -	\$ (5,809)	-100.0%
2411	Pupil Transportation - State Bonds	\$ 568,880	\$ 231,660	\$ (337,220)	-59.3%
2620	Preschool Handicapped State Grant	\$ 717,720	\$ 717,720	\$ -	0.0%
3019	Vocational Supervisors	\$ 25,738	\$ 25,738	\$ 0	0.0%
3529	Extended Year Ag.	\$ 14,515	\$ 14,515	\$ -	0.0%
3540	Apprenticeship - Spec Approp	\$ 32,637	\$ 32,637	\$ (0)	0.0%
3553	Extended Day-Agriculture	\$ 17,077	\$ 17,077	\$ -	0.0%
3554	Extended Day-Technology/Career	\$ 109,555	\$ 109,555	\$ -	0.0%
7050	Math And Science Supplement	\$ 170,540	\$ 177,681	\$ 7,141	4.2%
		<b>\$ 1,831,933</b>	<b>\$ 1,326,583.00</b>	<b>\$ (505,350)</b>	<b>-27.6%</b>

### Highlights

- \$718k Pre-K State Grant
- \$232k Pupil Transportation
- \$199k CTAE & Vocational
- \$178k Math & Science Supplement

(millions)

## Tentative General Fund Grants



## FY2022 Federal & Miscellaneous Grants Budget Summary

2.03%

		FY21 Budget for FY22 Grants	FY22 Budget	Budget Change	%	Indirect Cost
Expenditure Summary by Program						
1736	L4GA Birth through Age 5	\$ 585,034	\$ 585,034	\$ 0	0.0%	11,876
1737	L4GA K through G5	\$ 1,655,641	\$ 1,655,641	\$ -		33,610
1738	L4GA Middle School	\$ 782,200	\$ 782,200	\$ (0)	0.0%	15,879
1739	L4GA High School	\$ 891,393	\$ 891,393	\$ (0)	0.0%	18,095
1750	Regular, Title I	\$ 4,218,247	\$ 3,430,621	\$ (787,626)	-18.7%	69,642
1779	Title IIIIA Student Support and Academic Enrichment	\$ 279,174	\$ 251,257	\$ (27,917)	-10.0%	5,101
1784	Title II-A, Improving Teacher Quality	\$ 897,892	\$ 626,075	\$ (271,817)	-30.3%	12,709
1791	Title II-A, Advance Placement	\$ 3,700	\$ 3,700	\$ -		
1800	Education Of Homeless Children	\$ -	\$ 40,000	\$ 40,000	100.0%	
1816	Limited English Proficient	\$ 111,297	\$ 87,197	\$ (24,100)	-21.7%	
1828	T3A-LangImmigrant	\$ 4,960	\$ 4,960	\$ -		
1831	Idea High Cost Fund Pool	\$ 76,241	\$ 75,000	\$ (1,241)	-1.6%	
1862	Jr. Rotc	\$ 486,671	\$ 484,857	\$ (1,814)	-0.4%	
2720	Family Connection - Dhr Grants	\$ 48,000	\$ 48,000	\$ -		
2820	Pre-School-Regular Project, Special Education	\$ 131,232	\$ 100,614	\$ (30,618)	-23.3%	
2824	Vi-B Flowthrough Special Education Fund 404	\$ 5,797,729	\$ 5,005,278	\$ (792,451)	-13.7%	101,607
2831	Special Education Parent Mentor	\$ 14,400	\$ 14,400	\$ -		
3324	CTAE Perkins V Program Improvement	\$ 192,834	\$ 192,834	\$ -		
3325	Perkins Plus	\$ 23,234	\$ 25,000	\$ 1,766	7.6%	
3327	Perkins Plus CarryOver	\$ -	\$ 10,000	\$ 10,000	100.0%	
		<b>\$ 16,199,879</b>	<b>14,314,062</b>	<b>\$ (6,038,404)</b>	<b>-37.3%</b>	<b>\$ 268,518</b>

### Highlights

- \$3.9m L4GA Grant
- \$5.2m ESEP Grants
- \$4.4m Title Grants
- \$485k JROTC Grant
- \$228k CTAE & Vocational Grants
- \$269k Indirect Cost Reimbursement

(millions)

# Tentative Special Revenue Grants



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# L4GA Grant

	FY 18	FY 19	FY 20	FY 21	Total Grant
Birth-5	\$ 2,775	\$ 88,763	\$ 51,338	\$ 48,524	\$ 191,400
Elementary	5,564	1,893,909	176,858	224,065	2,300,395
Middle	1,235	868,441	132,007	119,256	1,120,939
High	584	109,181	339,329	441,167	890,262
	\$ 10,158	\$ 2,960,293	\$ 699,532	\$ 833,012	\$ 4,502,996

### Highlights

L4GA is a unique approach to improving literacy that pairs community-driven action with research-proven instruction. In its first round, funded by a federal Striving Readers grant of \$61.5 million, 38 school districts partnered with early learning and care providers as well as community organizations to implement community efforts and improve classroom instruction. Paulding County School District was awarded \$4.5 million.

(millions)

	FY 21	FY 22	FY 23	FY 24	FY 25	Total Grant
Birth-5	\$ 585,034	\$ 585,034	\$ 585,034	\$ 585,034	\$ 585,034	\$ 2,925,170
Elementary	1,655,641	1,655,641	1,655,641	1,655,641	1,655,641	8,278,205
Middle	782,200	782,200	782,200	782,200	782,200	3,911,000
High	891,393	891,393	891,393	891,393	891,393	4,456,965
	\$ 3,914,268	\$ 3,914,268	\$ 3,914,268	\$ 3,914,268	\$ 3,914,268	\$ 19,571,340

### Highlights

The second round of funding for Georgia totaled \$179,174,766 over five years to continue the L4GA initiative. The award takes into account the poverty level of a community, the percentage of students reading below grade level, the recent rate of growth in the number of students reading above grade level, and whether a school is identified for support from the Department of Education's School Improvement team. Paulding County School District was awarded \$19.5 million for the five-year grant period.

(millions)



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# ESSER Grants



Funding Source	ESSER I (4155)	ESSER II (4180)	ESSER III (4190)
Funding Source	Coronavirus Aid, Recovery, and Economic Security Act (CARES) created and funded the Elementary and Secondary School Emergency Relief Fund (ESSER) in March 2020	Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) funded the Elementary and Secondary School Emergency Relief Fund (ESSER) in January 2021	American Rescue Plan Act (ARP) funded the Elementary and Secondary School Emergency Relief Fund (ESSER) in March 2021
Availability Start Date	3/13/2020	3/13/2020	3/13/2020
Availability End Date	9/30/2021	9/30/2022	9/30/2023
Carry Over End Date	9/30/2022	9/30/2023	9/30/2024
Equitable Services	Yes	Separate	Separate
Fund Use Requirements	No percentage requirements. Must follow federal and GaDOE Guidelines.	No percentage requirements. Must follow federal and GaDOE Guidelines.	An LEA must reserve at least 20% of funds to address learning loss through the implementation of evidence-based interventions (summer learning, extended day or afterschool programs). These programs must respond to students' academic, social, and emotional needs and address the disproportionate impact of COVID-19 on underrepresented student Subgroups. The remaining ARP ESSER funds may be used for the same purchases allowed under ESSER and ESSER II.
Reopening Plan	No requirements for establishing a reopening plan.	No requirements for establishing a reopening plan.	Within 30 days of receiving funds, the LEA must publish on its website a plan for the safe return to in-person instruction and continuity of services. Before making the plan publicly available, the LEA must seek public comment on the plan.
Budget Summary*	ESSER I Budget Summary	ESSER II Budget Summary	ESSER III Budget Summary
Allocation	ESSER I Allocation \$ 3,015,293	ESSER II Allocation \$ 12,626,316	ESSER III Allocation \$ 28,356,912
Expenditures:	Student & Staff Laptops \$ (3,008,710) Equitable Services \$ (6,435)	2021 Summer Remediation \$ (1,143,646) FY2022 PVA \$ (4,837,650) FY2022 Interventions \$ (609,846) FY2022 Mitigation & Safety \$ (1,272,532) FY2022 Instruction \$ (420,000) Math Intervention \$ (1,720,000) Payroll-Related Costs \$ (733,312) Grant Support \$ (163,000) Indirect Cost \$ (1,401,521)	Indirect Cost \$ (3,147,617)
Remaining	\$ 148	\$ 324,809	\$ 25,209,295

\* As of May 18, 2021

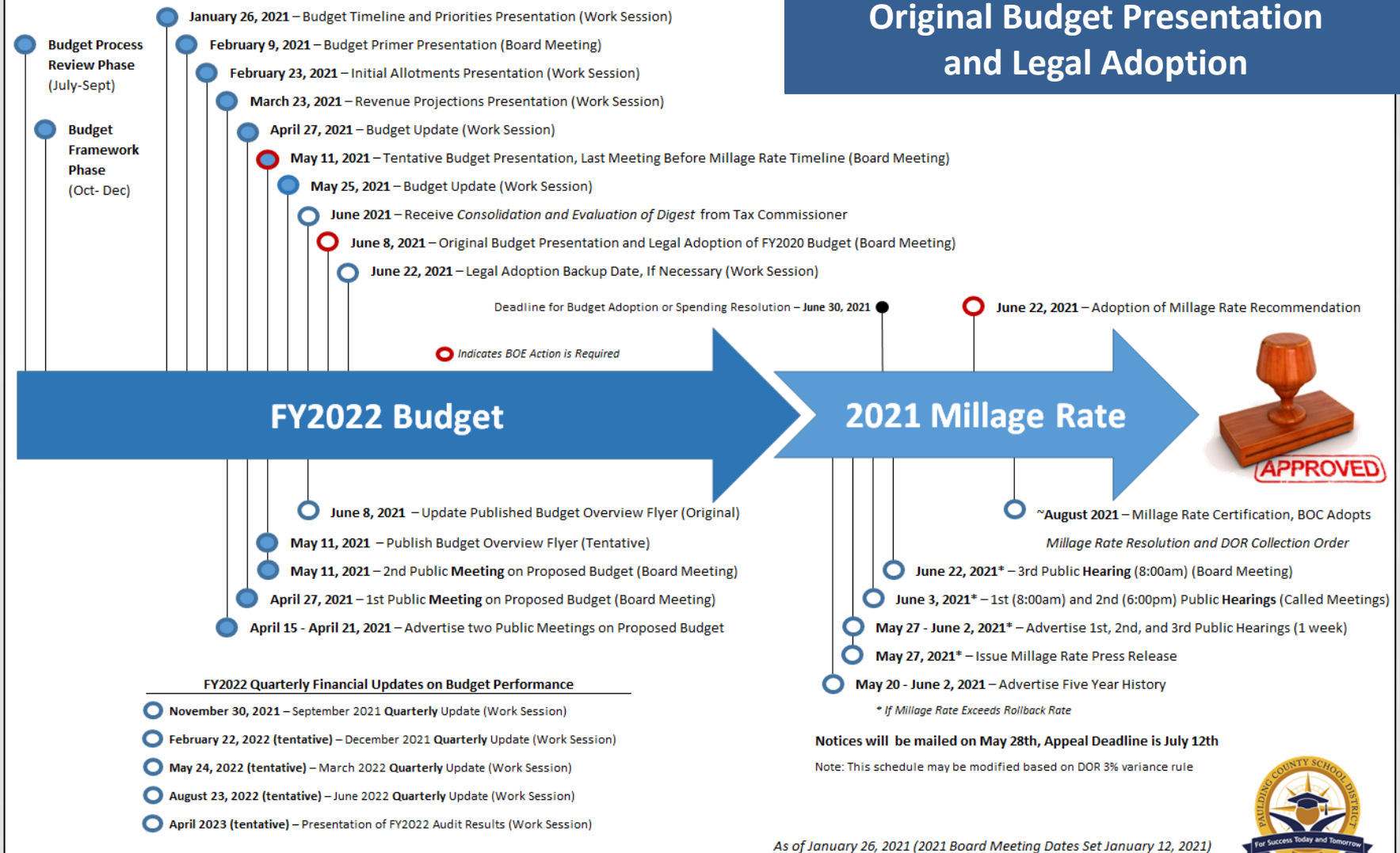
## Highlights

- \$3.0m ESSER I - Complete
- \$12.6m ESSER II - Development
- \$28.4m ESSER III - Preliminary
- ESSER II, III funds are progressively more restricted than ESSER I
- \$3.5m Retention Bonus (GA ESSER)

(millions)

# ESSER Grant Summary

## FY2022 Budget Development - Major Milestones



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



# FY2022 Budget Timeline (Major Milestones)



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# Thank You



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# Appendix

# Paulding County School District L4GA2019

Annual Performance Review

May 17, 2021



Select slides from May17, 2021 Annual Performance Review

## L4GA Annual Performance Review

Appendix



# Year 1 Implementation: Elementary Schools

- Tier 1 Bookworms Reading & Writing Curriculum
  - All resources provided
  - PL from UDEL
- Interventions
  - Read 180 & System 44
  - HMH Coaching
  - Literacy Intervention Coach to Support all Levels



Select slides from May17, 2021 Annual Performance Review

# Year 1 Implementation: Middle Schools

- Architects of Deeper Learning PL & Tier 1 Unit Development
- Data-based Strategy Instruction
  - Adolescent Reading Strategies
  - DIBELS 8<sup>th</sup> Edition
- Interventions
  - Read 180 & System 44
  - HMH Coaching
  - Literacy Intervention Coach to Support all Levels



Select slides from May17, 2021 Annual Performance Review

# Year 1 Implementation: High Schools

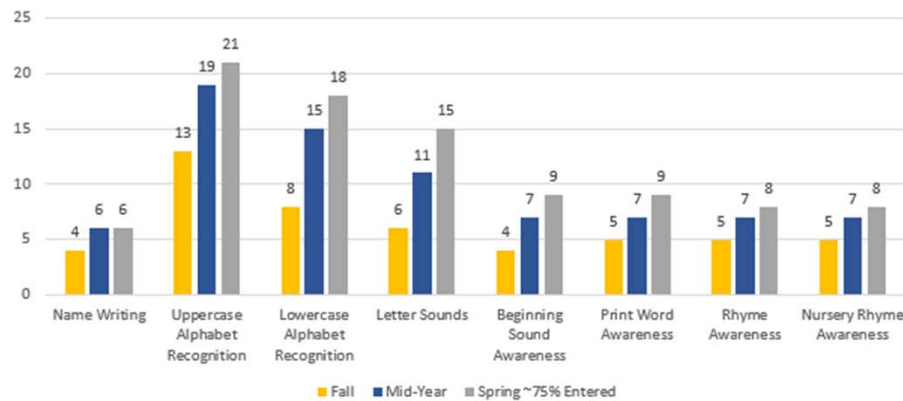
- Architects of Deeper Learning PL & Tier 1 Unit Development
- Literacy Coaches – PCHS & EPHS
- Interventions
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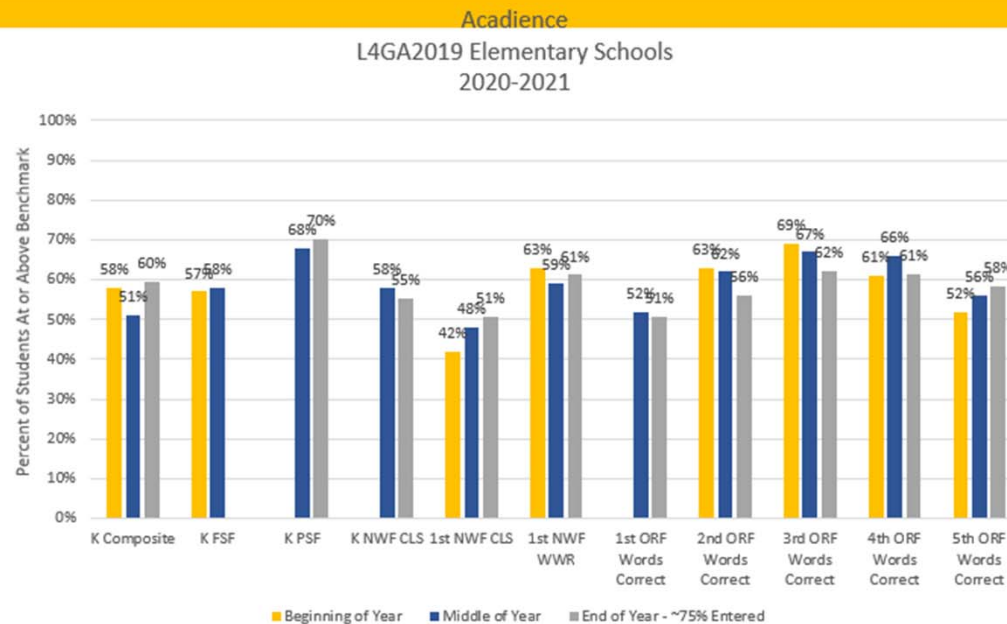
# Student Achievement Growth: YMCA Early Learning Center Paulding

PALS-PreK School Average Progress Per Task  
YMCA Early Learning Center  
2020-2021



Select slides from May17, 2021 Annual Performance Review

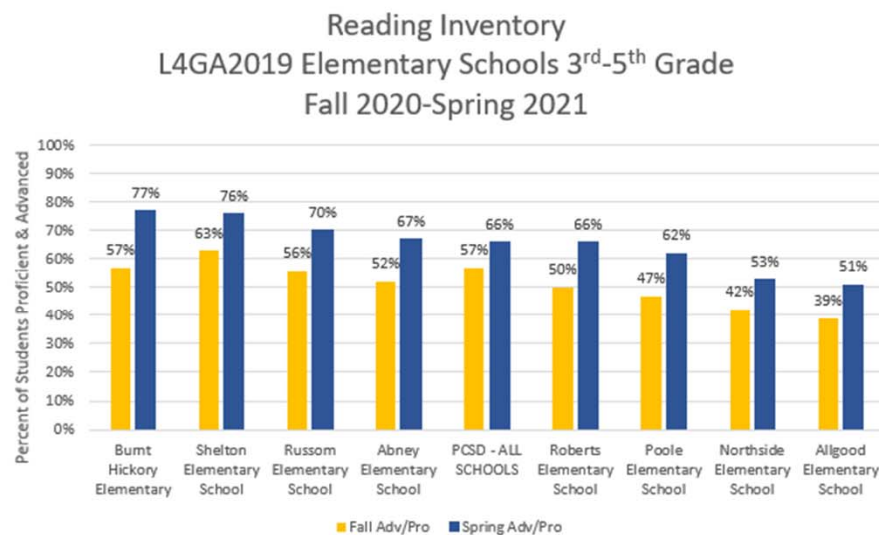
# Student Achievement Growth: Elementary Schools



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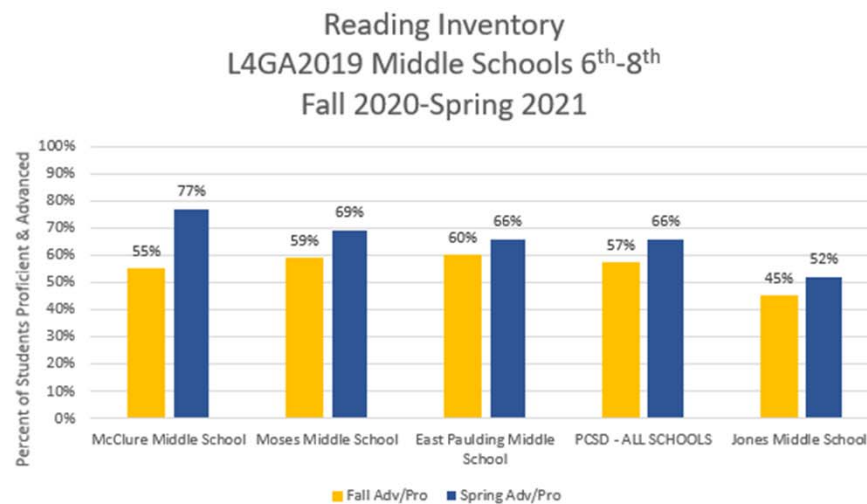


# Student Achievement Growth: Elementary Schools 3<sup>rd</sup>-5<sup>th</sup>



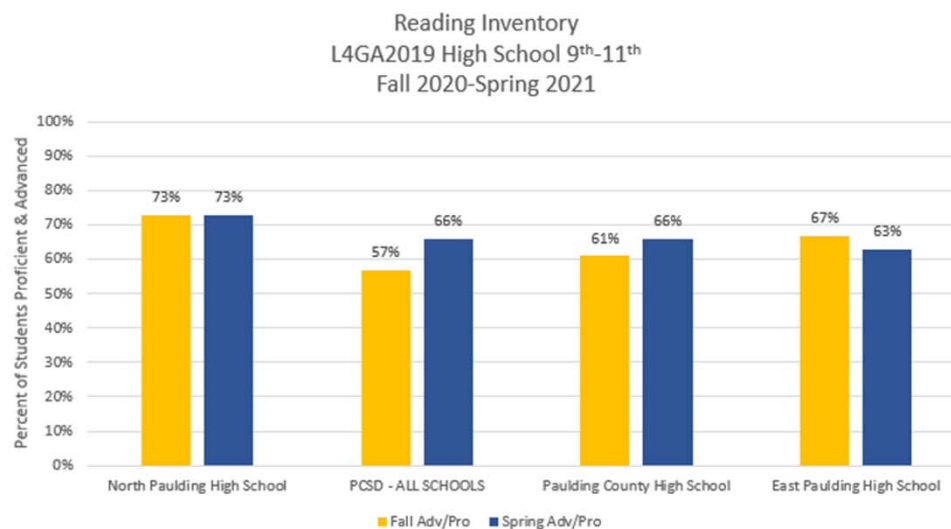
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# Year 1 Student Achievement Growth: Middle Schools



Select slides from May17, 2021 Annual Performance Review

# Year 1 Student Achievement Growth: High Schools



Select slides from May17, 2021 Annual Performance Review

# Next Steps



- Literacy Coaches in all Grant Schools
  - Coaching PL
- Refine Literacy Block in all Grade Levels
  - Bookworms, Middle School Framework
- PL on Word Study/Phonics K-5
- K-2 Acadience Data PL – EOY Benchmarks
- Monthly Data Days at all Levels
  - Intervention Data
  - Progress Monitoring Data
- High School Textbooks
- High School Secondary Literacy Template PL

Select slides from May17, 2021 Annual Performance Review