

FY2023 Budget Planning: Budget Update Presentation



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Agenda

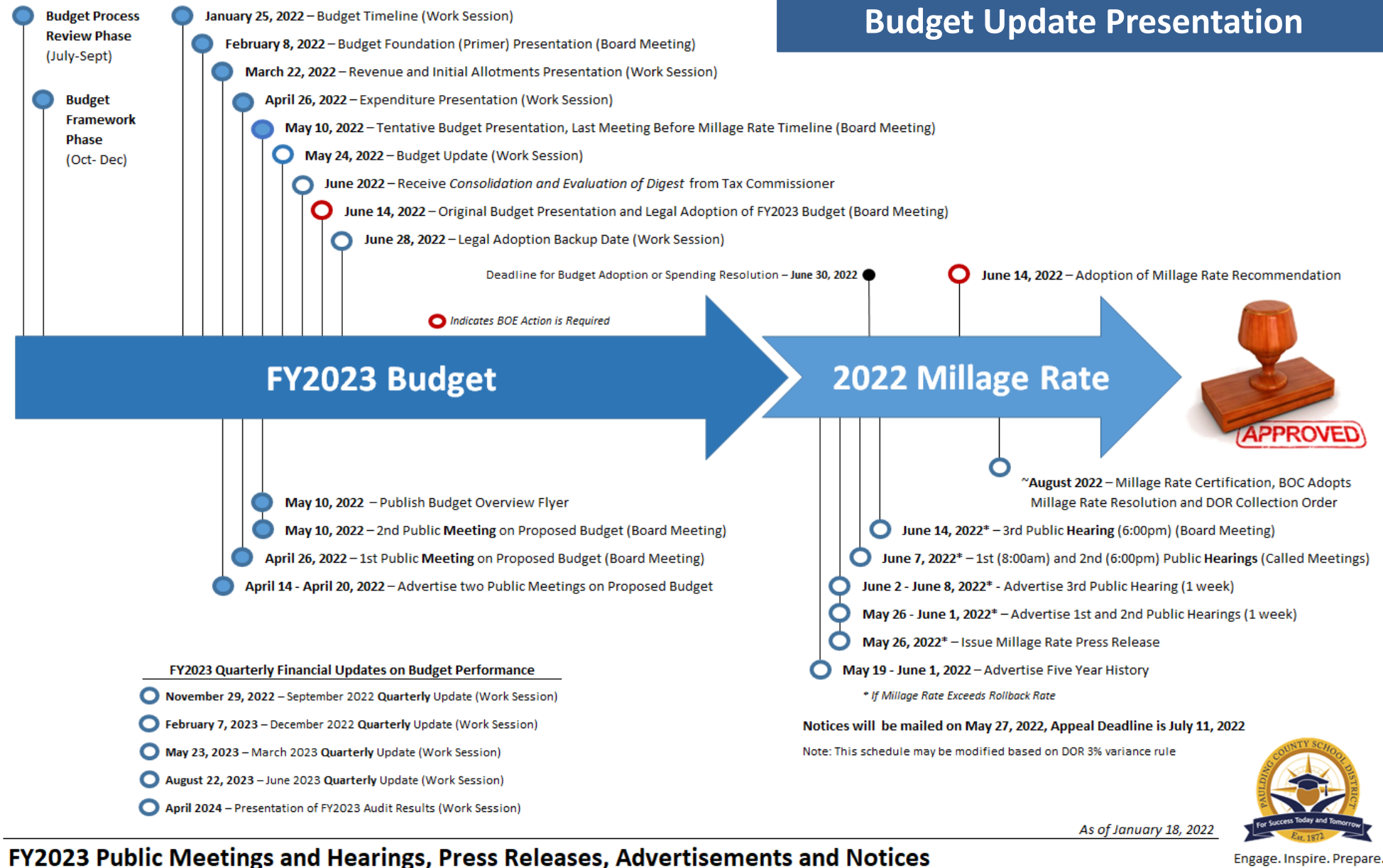
1. Budget Roadmap
2. Tentative Budget Grants
3. ESSER Grants

Appendix

The following presentation is current as of May 24, 2022, but is subject to change before final budget adoption.



FY2023 Budget Development - Major Milestones



FY2023 Budget Roadmap



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FY2023 Tentative Budget

**Tentative Budget Presentation
Paulding County School District**

July 1, 2022 through June 30, 2022

The budget will be considered for final adoption by the Board of Education at 6:30 PM EST, June 14, 2022 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	\$ 137,492,000		\$ 21,782,250			\$ 159,274,250
Local Sources	1,749,000	\$ 5,855,520			\$ 1,596,135	9,200,655
State Sources	211,180,032		4,509,628		408,000	216,097,660
Federal Sources		33,407,838			19,435,611	52,843,449
Transfers from Other Funds	-		6,388,261	13,157,545	922,090	20,467,896
Total Estimated Revenues	\$ 350,421,032	\$ 39,263,358	\$ 32,680,138	\$ 13,157,545	\$ 22,361,836	\$ 457,883,910
<u>Estimated Expenditures:</u>						
Instruction	\$ 235,665,881	\$ 20,597,306				\$ 256,263,187
Pupil Services	14,146,043	2,922,842				17,068,885
Improvement of Instructional Services	14,176,579	442,301				14,618,880
Instructional Staff Training	513,747	9,478,951				9,992,698
Educational Media Services	5,536,570	-				5,536,570
Grant/Program Administration		535,994				535,994
General Administration	1,449,564	1,809,051				3,258,615
School Administration	21,309,582	325,877				21,635,459
Business Services	2,423,938	-				2,423,938
Maintenance	23,058,417	-				23,058,417
Transportation	20,438,018	1,214,445				21,652,462
Central Support Services	5,107,455	6,930				5,114,385
School Nutrition Program		-			\$ 20,201,094	20,201,094
Community Services	-	-				-
Other Support Services	206,978	48,000				254,978
Facilities Acquisition / Construction	-	-	\$ 60,764,142			60,764,142
Other Outlays	6,388,261	-	13,157,545		922,090	20,467,896
Debt Service		-		\$ 13,157,545		13,157,545
Local School Activity and Other		1,201,459				1,201,459
Total Estimated Expenditures	\$ 350,421,032	\$ 38,583,157	\$ 73,921,687	\$ 13,157,545	\$ 21,123,184	\$ 497,206,605
Estimated Fund Balance (July 1, 2022)	68,315,398	3,575,096	82,431,252	3,326,018	8,693,693	166,341,457
Estimated Fund Balance (June 30, 2023)	\$ 68,315,398	\$ 4,255,297	\$ 41,189,704	\$ 3,326,018	\$ 9,932,345	\$ 127,018,762

* 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

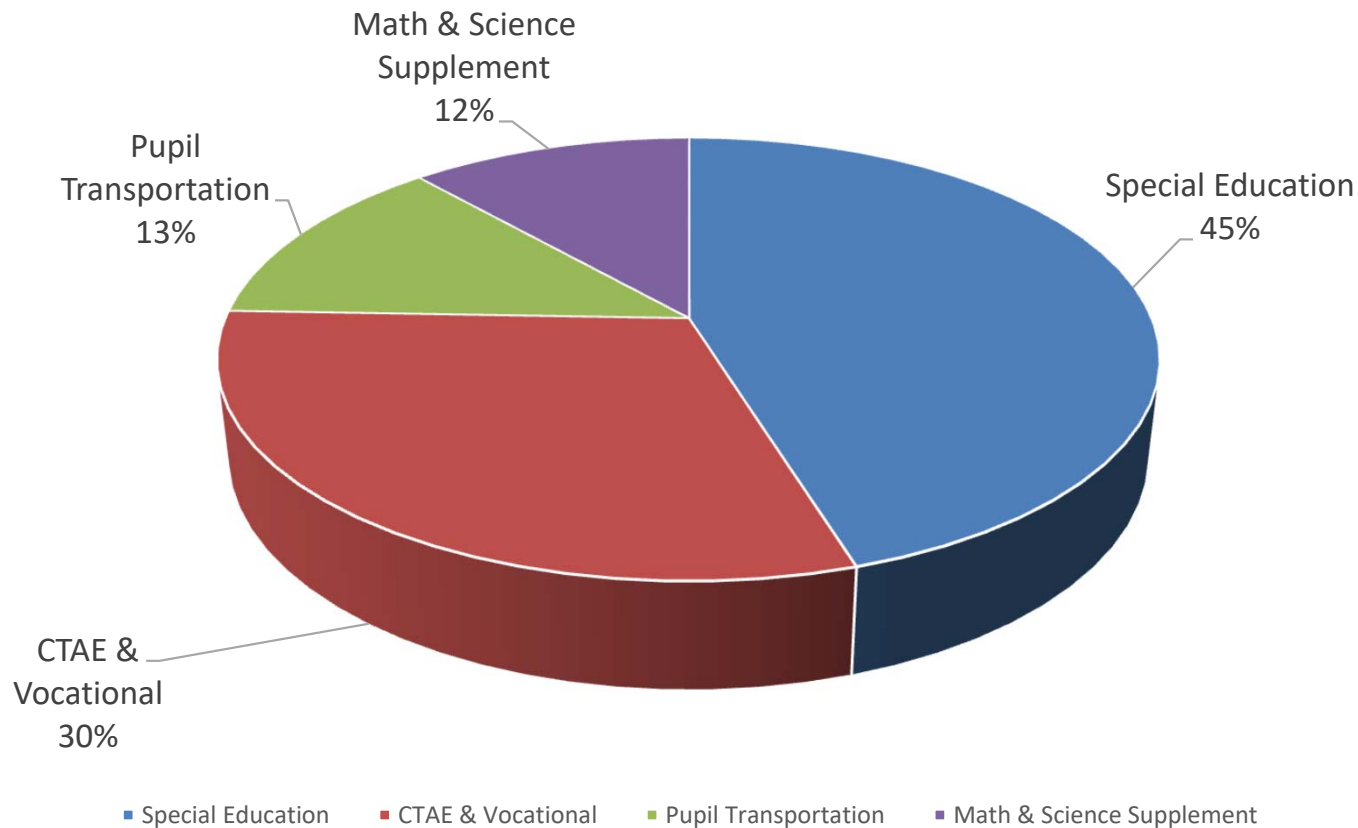
Governmental Fund Type

- \$497.2m Total Budget
 - Includes -
- \$350.4 General Fund*
 - ✓ \$348.8m General Fund
 - ✓ \$1.6m GF Grants and Transfers
- \$68.3m GF Ending Fund Balance
 - ✓ ~\$60.3m Unassigned
 - ✓ 2.1 Months FY23 (P) Expenditures
 - ✓ \$7.8 over 15% (target max)
 - ✓ \$16.5m 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



Highlights

- \$673k Special Education
- \$192k Pupil Transportation
- \$452k CTAE & Vocational
- \$172k Math & Science Supplement

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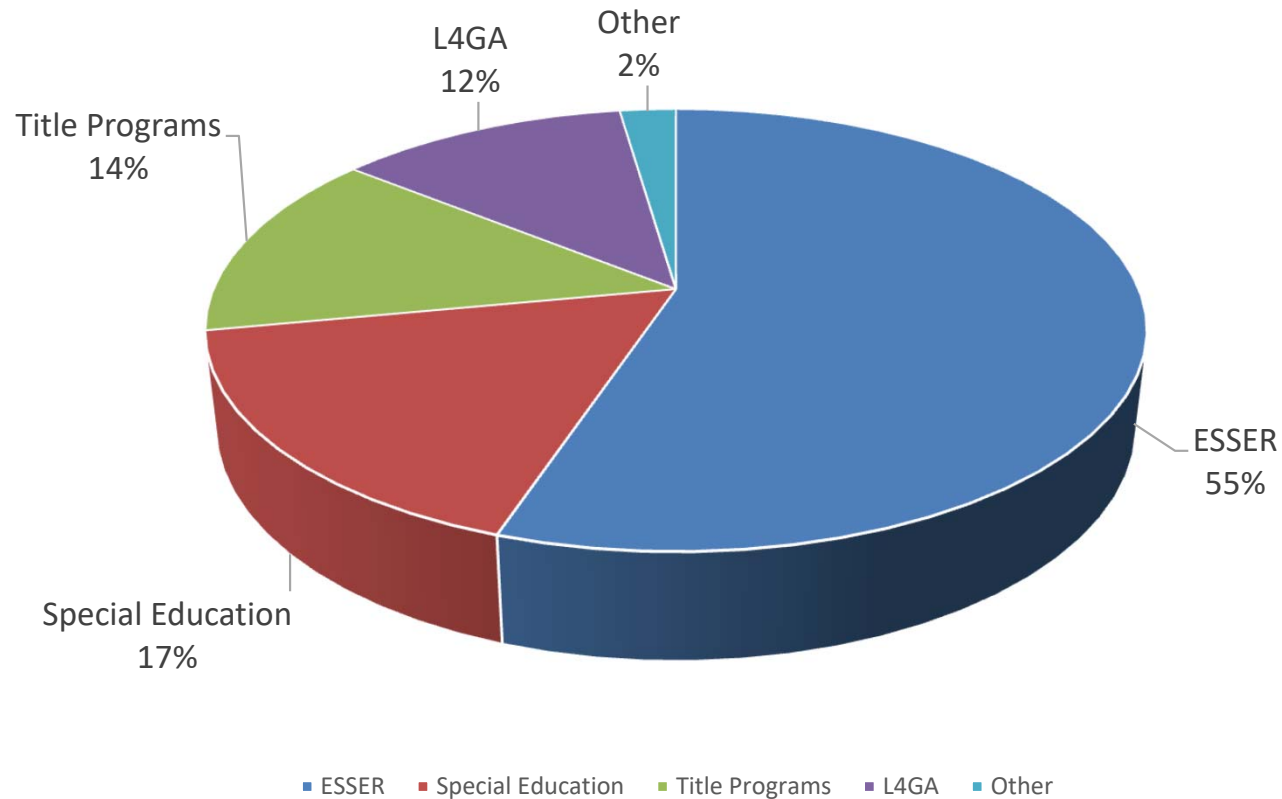
Governmental Fund Type

- **\$38.6m Special Revenue Fund****
 - ✓ \$33.0m Grants, including ESSER III
 - ✓ \$4.7m Local School
 - ✓ \$0.9m ESEP Cost Reimbursements
- **\$60.8m Capital Projects*****
 - ✓ \$21.0m Seven Hills MS Project
 - ✓ \$14.3m NPHS
 - ✓ \$6.2m Dobbins MS
 - ✓ \$6.0m Allgood ES
 - ✓ \$3.8m Burnt Hickory ES
 - ✓ \$2.8m HHS
 - ✓ \$3.5m Other Projects
- **\$13.2m Bond Debt Service**
- **\$103.3m L/T Bond Debt (YE)**
- **\$21.1m School Nutrition Fund**

* Includes State General Fund Grants and Transfers

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

*** Excludes Transfers for Debt Service



Highlights

- \$18.2m ESSER
- \$5.6m Special Education
- \$4.5 Title Programs
- \$3.9m L4GA

Grants:	FY 23 Budget
ARP Act ESSER III Funds	\$ 15,185,293
IDEA 611 Special Ed Flowthrough & Parent Mentor Grant	5,303,517
Title I-A: Improving the Academic Achieve of the Disadvantaged Gi	3,417,483
CLSD L4GA (5 year grant)	3,932,581
ESSER III ARP L4GA Supplemental Grant	1,605,866
IDEA ARP 611 & IDEA ARP 619	1,261,482
Federal and State Special Education Preschool Grants	776,171
Title II-A: Improving Teacher Quality Grant	694,190
ROTC Grant	394,320
Vocational Construction Related Equipment - State Bond Funds	342,000
Title IV-A: Student Support and Academic Enrichment Grant	307,888
Perkins V CTAE Grants	232,834
Pupil Transportation	192,000
Math and Science Supplement Grant	171,842
Special Education High Cost Fund Grant	152,700
CTAE Extended Day Grant	109,712
Title III: A Language Instruction for English Learners & Immigrant G	125,882
ESSER III ARP Homeless Children and Youth	79,276
ESSER III ARP Readiness in Literacy	69,820
Total	<u>\$ 34,354,857</u>
Grant budgeted at \$50K or less	264,795
Total	<u>\$ 34,619,652</u>

Highlights

- Board Policy DFK requires contributions valued in excess of \$50,000 be approved in advance by the Paulding County Board of Education. The following grants are included in the FY2023 Budget.



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ESSER Grants

Funding Source	ESSER I (4155)	ESSER II (4180)	ESSER III (4190)
Funding Source	Coronavirus Aid, Recovery, and	Coronavirus Response and Relief	American Rescue Plan Act (ARP) funded the
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 \$ 28,377,335
Expenditures:	Student & Staff Laptops (3,008,858) Equitable Services (6,435)	2021 & 2022 Summer Remed (1,209,804) FY2022 PVA (5,687,874) Student Support (765,322) FY2022 Mitigation & Safety (578,367) FY2022 Instruction (702,897) Math Intervention (1,802,087) Payroll-Related Costs (547,435) Grant Support (116,991) Indirect Cost (1,215,538)	2021 & 2022 Summer Re (502,175) FY 23-24 PVA (10,529,884) Literacy Support (3,716,098) Student Support (1,800,035) Mitigation & Safety (696,087) Instructional Resources (720,124) Math Intervention (4,865,742) Payroll-Related Costs (2,463,710) Grant Support (294,725) Indirect Cost (2,788,755)
Remaining	\$ -	\$ -	\$ -

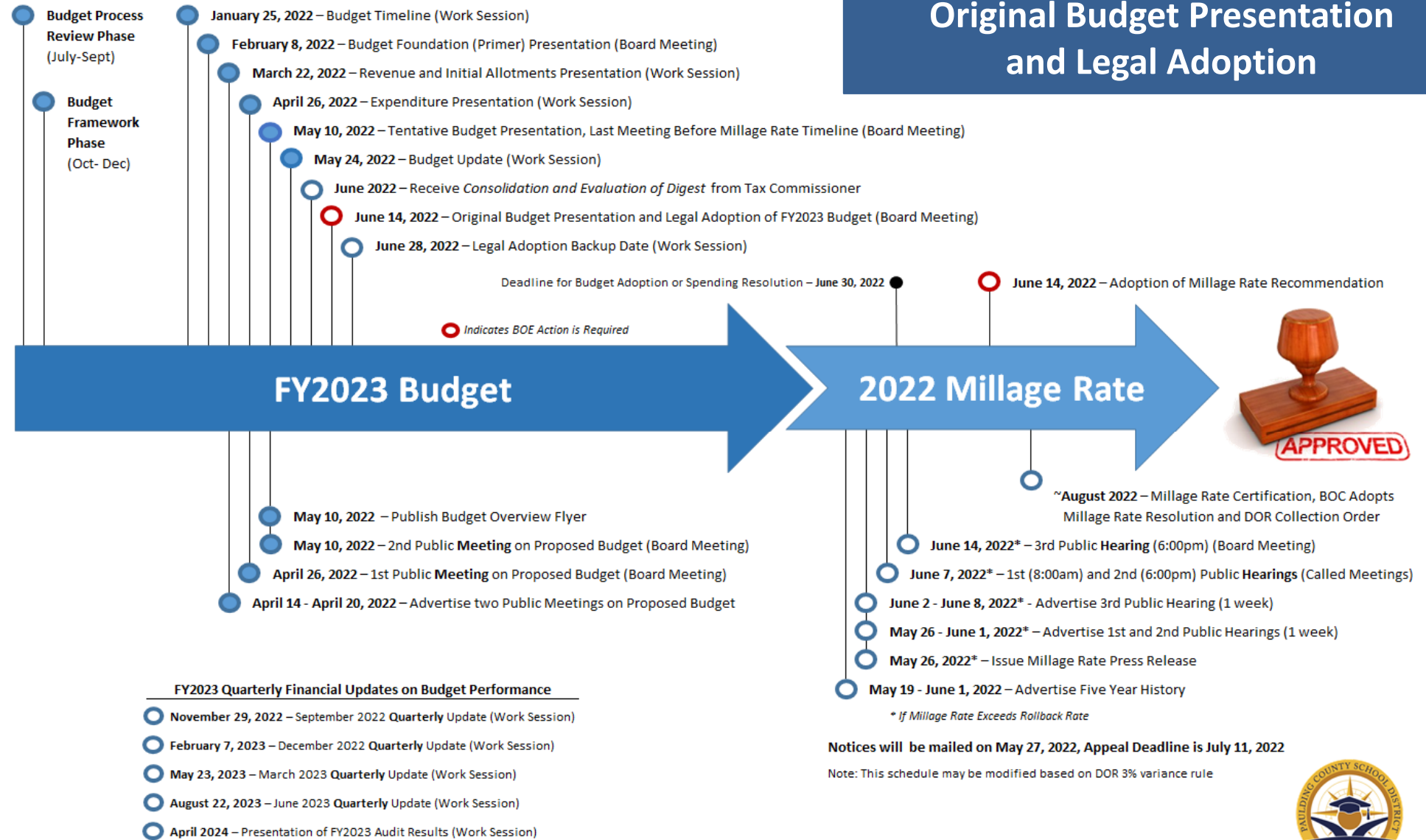
* As of May 18, 2022

Highlights

- \$3.0m ESSER I Complete
- \$12.6m ESSER II Complete (FY22)
- \$15m ESSER III (FY23)
- ESSER II, III funds are progressively more restricted than ESSER I

ESSER Grant Summary

FY2023 Budget Development - Major Milestones



FY2023 Public Meetings and Hearings, Press Releases, Advertisements and Notices



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FY2023 Budget Roadmap



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Thank You



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Appendix

FY2023 Federal & Miscellaneous Grants Budget Summary							
Expenditure Summary by Program		FY22 Budget	FY23 Budget	%	Budget Change	%	Indirect Cost (2.04%, 11.01% unrestricted)
1736	L4GA Birth through Age 5	744,309	585,034	0	(159,275)	-21.4%	\$ 11,696
1737	L4GA K through G5	1,360,747	1,667,940	1	307,193	22.6%	\$ 33,346
1738	L4GA Middle School	745,831	782,155	0	36,324	4.9%	\$ 15,637
1739	L4GA High School	931,186	897,452	(0)	(33,734)	-3.6%	\$ 17,942
1750	Regular, Title I	3,784,782	3,417,483	0	(367,299)	-9.7%	68,323
1779	Title IIIA Student Support and Academic	286,542	257,888	1	(28,654)	-10.0%	5,156
1784	Title II-A, Improving Teacher Quality	943,769	634,165	0	(309,604)	-32.8%	12,678
1791	Title II-A, Advance Placement	3,100	3,100	(0)	-		-
1800	Education Of Homeless Children	49,360	49,360	(0)	-		-
1816	Limited English Proficient	107,354	91,259	(0)	(16,095)	-15.0%	1,824
1828	T3A-LangImmigrant	4,960	34,623	-	29,663	598.0%	-
1831	Idea High Cost Fund Pool	75,000	152,700	-	77,700	103.6%	-
1862	Jr. Rotc	484,857	394,320	(0)	(90,537)	-18.7%	-
1902	ARP Homeless	45,000	79,276	2	34,276	76.2%	1,585
2720	Family Connection - Dhr Grants	48,000	48,000	0	-		-
2820	Pre-School-Regular Project, Special Educa	139,630	103,196	0	(36,434)	-26.1%	-
2824	Vi-B Flowthrough Special Education Fund	6,616,012	5,289,117	0	(1,326,895)	-20.1%	105,741
2831	Special Education Parent Mentor	14,400	14,400	(0)	-		-
2838	IDEA ARP 611	1,340,670	1,208,917	5	(131,753)	-9.8%	-
2839	IDEA ARP 619	86,621	52,565	14	(34,056)	-39.3%	-
3324	CTAE Perkins V Program Improvement	193,183	192,834	(0)	(349)	-0.2%	-
3325	Perkins Plus	24,986	25,000	(0)	14	0.1%	-
3327	Perkins Plus CarryOver	20,911	15,000	-	(5,911)	-28.3%	-
4190	ESSER III ARP	4,684,353	15,185,293	9	10,500,940	224.2%	1,506,081
4201	ARP L4GA B-5	65,070	282,598	196	217,528	334.3%	5,650
4202	ARP L4GA ES	149,771	796,520	10	646,749	431.8%	15,924
4203	ARP L4GA MS	76,288	258,706	6	182,418	239.1%	5,172
4204	ARP L4GA HS	17,950	268,042	24	250,092	1393.3%	5,359
4205	ARP Readiness in Lit	227,995	69,820	-	(158,175)	-69.4%	-
8779	Title IV Summer	168,867	50,000	(1)	(118,867)	-70.4%	-
8784	Title II-A Summer	388,689	60,025	(1)	(328,664)	-84.6%	-
9608	Sources of Strength	32,000	32,000	-	-		-
		\$ 35,087,207	\$ 32,998,788	34%	\$ (2,088,419)	-6.0%	\$ 1,812,114

Tentative Budget: Special Revenue Grants

FY2023 General Fund Grants Budget Summary					
Expenditure Summary by Program		FY22 Budget	FY23 Budget	Budget Change	%
1565	Hygiene Grant	21,894	11,903	(9,991)	-45.6%
2411	Pupil Transportation - State Bonds	-	192,000	192,000	0.0%
2620	Preschool Handicapped State Grant	672,975	672,975	0	0.0%
3019	Vocational Supervisors	23,340	23,373	33	0.1%
3529	Extended Year Ag.	16,262	16,262	-	0.0%
3532	Vocational Construction Related Equipment	-	342,000	342,000	0.0%
3540	Apprenticeship - Spec Approp	36,486	36,486	-	0.0%
3550	Vocational Industry Certification State	10,000	25,000	15,000	150.0%
3553	Extended Day-Agriculture	19,311	19,311	-	0.0%
3554	Extended Day-Technology/Career	109,555	109,712	157	0.1%
7050	Math And Science Supplement	177,681	171,842	(5,839)	-3.3%
		\$ 1,087,504	\$ 1,620,864	\$ 533,360	49.0%

Tentative Budget: General Fund Grants

	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.

	FY 21	FY 22	FY 23	FY 24	FY 25	Total Grant
Birth-5	\$ 425,759	\$ 744,309	\$ 585,034	\$ 585,034	\$ 585,034	\$ 2,925,170
Elementary	1,950,533	1,360,747	1,667,940	1,649,492	1,649,492	8,278,205
Middle	818,569	745,831	782,155	782,222	782,222	3,911,000
High	852,599	931,186	897,452	887,864	887,864	4,456,965
	\$ 4,047,461	\$ 3,782,073	\$ 3,932,581	\$ 3,904,613	\$ 3,904,613	\$ 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.