

# PAULDING COUNTY SCHOOL DISTRICT BUDGET BOOK

## Engage. Inspire. Prepare.

Student success for ALL starts with a passion for effective stewardship of taxpayer dollars. The budget is the catalyst for creating safe schools and engaging environments, where students are engaged, inspired and prepared for their future – a place where students can thrive.

**INTEGRITY.** Results of the most recent financial audit were outstanding, and the District received Georgia Department of Audits and Accounts' *Excellence in Financial Reporting Award*.

**STEWARDSHIP.** PCSD recently received a 4-Star *Financial Efficiency Rating*, which measures a district's per-pupil spending in relation to the academic achievements of its students. Only 12 of 180 districts, or 7%, scored better than PCSD.



3 Year Recipient

**Proposed Budget**  
**Fiscal Year 2023**  
**Ended June 30, 2023**

3236 Atlanta Highway  
Dallas, Georgia 30132  
[www.paulding.k12.ga.us](http://www.paulding.k12.ga.us)

Featured Artwork



Evelyn Farrar, 4<sup>th</sup> Grade  
Shelton Elementary School 2021-2022



This Meritorious Budget Award is presented to

## PAULDING COUNTY SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2021–2022.

The budget adheres to the principles and standards  
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, reading 'W. Edward Chabal', written over a horizontal line.

**W. Edward Chabal**  
President

A handwritten signature in black ink, reading 'David J. Lewis', written over a horizontal line.

**David J. Lewis**  
Executive Director



ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

This Meritorious Budget Award is presented to

## PAULDING COUNTY SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2020–2021.

The budget adheres to the principles and standards  
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, reading 'W. Edward Chabal'. The signature is written in a cursive style with a horizontal line underneath.

W. Edward Chabal  
President

A handwritten signature in black ink, reading 'David J. Lewis'. The signature is written in a cursive style with a horizontal line underneath.

David J. Lewis  
Executive Director



This Meritorious Budget Award is presented to

**PAULDING COUNTY  
SCHOOL DISTRICT**

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2019–2020.

The budget adheres to the principles and standards  
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, reading 'T E Wohlleber'.

Thomas E. Wohlleber, CSRM  
President

A handwritten signature in black ink, reading 'David J. Lewis'.

David J. Lewis  
Executive Director



Table of Contents

<b>Executive Summary .....</b>	<b>1</b>
Superintendent’s Message .....	2
Proposed Budget Highlights.....	3
Executive Summary: Organizational Section .....	5
Budget Development Methodology: Budgeting for Outcomes .....	5
Budget Communication and Engagement .....	5
Budget Development Process .....	6
Budget Development Timeline .....	7
Connecting the Budget to our Strategic Plan.....	8
Governance Structure: Board of Education .....	10
Financial and Human Capital Allocation .....	11
Organizational Structure: First Level Administrative Personnel .....	13
Executive Summary: Financial .....	15
Proposed Budget: Revenues and Expenditure Summary .....	15
How will the General Fund Proposed Budget be Spent? .....	17
General Fund by Object .....	19
General Fund Proposed Budget Comparison by Function.....	19
Organization-wide Factors Influencing Decisions .....	20
Demographic and Economic Factors .....	20
<i>Strategies to Address Economic Factors:</i> .....	21
<i>Strategies to Address Demographic Factors:</i> .....	23
Enrollment Factors.....	25
<i>Strategies to Address Factors:</i> .....	25
Funding Factors.....	27
What Makes Paulding County School District Funding Unique? .....	29
<i>Strategies to Address Factors:</i> .....	30
Operating Factors.....	32
<i>Strategies to Address Factors:</i> .....	32
Revenues and Expenditures for all Funds .....	33

Historical and Budget Forecast for all Funds .....	34
Executive Summary: Informational.....	36
Student Enrollment Trends and Forecast .....	36
Student Enrollment for Eight Years .....	37
Tax Base and Millage Rate Trends .....	39
Current Tax Digest and Five-Year History of Assessed Value and Taxes Levied .....	40
Proposed Budget Personnel Changes .....	41
Changes in Debt .....	42
Benchmark Data.....	42
Per-Pupil Revenue.....	42
Per-Pupil Expenditures.....	43
<b>Organizational Section .....</b>	<b>44</b>
About Paulding County School District .....	45
Fast Facts, Enrollment, and Campuses .....	46
Governance Structure .....	49
Paulding County Board of Education .....	49
District Leadership and Organizational Chart .....	50
Performance Foundations - Vision, Mission, and Beliefs .....	52
Strategic Plan 2022-2027 .....	52
Strategic Plan Structure and Common Terms.....	54
Measuring Success – Balanced and Goal Scorecard .....	55
Fund Descriptions and Structure .....	56
Accounting Structure .....	57
Chart of Accounts.....	57
Classifications of Revenue.....	58
Classifications of Expenditures .....	58
Fund Balance.....	62
Measurement Basis of Accounting and Budgeting.....	63
Financial Policies .....	65
Budget Development Methodology: Budgeting for Outcomes .....	68

Budget Development Process .....	69
Budget Development Timeline .....	74
Capital Projects Budgeting .....	75
Communication and Engagement Strategy .....	76
Benchmarking .....	80
Proposed Budget Priorities and Strategies .....	82
FY2023 Major Budget Influencers and Price of Government .....	83
Budget Administration and Management .....	86
<b>Financial Section</b> .....	<b>87</b>
Financial Section Format .....	88
Level One: Summary of Total Budget (All Funds Combined) .....	89
Total Funds .....	89
Major (Significant) Funding Sources and Uses (Expenditure Categories) .....	89
Underlying Assumptions and Significant Trends for Major Funding Sources and Uses .....	90
Material Changes (Shifts) from Current Year Budget .....	95
Significant Changes in Fund Balance .....	96
Financial Data .....	97
Level Two: Summary Data for Operating Fund .....	99
General Fund .....	99
Major (Significant) Funding Sources and Uses (Expenditure Categories) .....	99
Underlying Assumptions and Significant Trends for Major Funding Sources and Uses .....	102
Material Changes (Shifts) from Current Year Budget .....	107
Significant Changes in Fund Balance .....	107
Financial Data .....	108
Level Three: Summary Data for Individual Funds .....	111
Special Revenue Funds .....	111
Major (Significant) Funding Sources and Uses (Expenditure Categories) .....	112
Underlying Assumptions and Significant Trends for Major Funding Sources and Uses .....	113
Material Changes (Shifts) from Current Year Budget .....	117
Significant Changes in Fund Balance .....	117

Anticipated FY2023 Grants .....	118
Financial Data .....	123
School Nutrition Fund .....	125
Major (Significant) Funding Sources and Uses (Expenditure Categories) .....	125
Underlying Assumptions and Significant Trends for Major Funding Sources and Uses .....	125
Material Changes (Shifts) from Current Year Budget .....	128
Significant Changes in Fund Balance .....	128
Financial Data .....	129
Capital Projects Fund .....	130
Major (Significant) Funding Sources and Uses (Expenditure Categories) .....	130
Underlying Assumptions and Significant Trends for Major Funding Sources and Uses .....	132
Material Changes (Shifts) from Current Year Budget .....	133
Significant Changes in Fund Balance .....	134
Operating Statement .....	134
Financial Data .....	135
Debt Service Funds .....	136
Major (Significant) Funding Sources and Uses (Expenditure Categories) .....	137
Underlying Assumptions and Significant Trends for Major Funding Sources and Uses .....	138
Material Changes (Shifts) from Current Year Budget .....	140
Significant Changes in Fund Balance .....	140
Financial Data .....	141
Other Post-Employment Benefits (OPEB) .....	142
<b>Informational Section .....</b>	<b>143</b>
Property Taxes & Values .....	144
Example of Millage Rate Calculation .....	146
2022 (Proposed Budget) Millage Rate .....	147
2022 Current Tax Digest and Eight-Year History of Assessed Value and Taxes Levied .....	149
Alternative Tax Collections .....	150
Student Enrollment .....	151
Student Enrollment for Eight Years .....	152

Forecasting Methodology and Techniques .....	154
Personnel Resource Allocation .....	156
Proposed Budget Personnel Changes .....	157
Five Years of Allotments by CPI.....	158
School-Based Allotments .....	160
Outstanding Bond Issues .....	164
Series 2014, Refunding Bond .....	164
Series 2020, Sales Tax Bond .....	165
Series 2022, Sales Tax Bond .....	165
Amortization Schedules .....	167
Performance Measures.....	168
Graduation Rates .....	168
End-of-Grade (EOG) and End-of-Course (EOC) Metrics .....	171
3-Year Financial Efficiency Start Rating.....	175
5-Year Free and Reduced-Price Meal Eligibility .....	179
QBE Made Simple.....	180
Local School Administration 2022-2023 School Year .....	183
Elementary Schools.....	183
Middle Schools.....	186
High Schools .....	188
E-SPLOST VI Information .....	190
History of Paulding County .....	191
<b>Glossary and Exhibits .....</b>	<b>194</b>
Glossary.....	194

## Executive Summary

---





## Superintendent's Message

Dear Paulding County School District Community,

On behalf of the Paulding County School District, we are pleased to present the proposed fiscal year 2023 budget. The annual budget is a large and complex project, reflecting feedback from students, parents, teachers, administrators and community members and priorities set by our Board of Education. We believe this budget will continue to fuel a culture where our students will be engaged, inspired and prepared for their future.

We believe this budget will help us create an environment where each of our students will be encouraged to discover and develop their strengths, see the connection between their learning and their future goals, and see their school as a safe and engaging environment where they can learn and grow as individuals. It ensures each department will focus its resources toward achieving our strategic goals.



We would like to thank those that support the district financially. We take the stewardship of your resources very seriously. In addition, we appreciate the professionalism, dedication and hard work of all those that made this budget document possible. We will honor your sacrifices by passionately pursuing our mission to engage, inspire and prepare ALL students for success today and tomorrow.

Sincerely,

A handwritten signature in dark ink that reads "Steve Barnette". The signature is fluid and cursive, with the first and last names being more prominent.

Mr. Steve Barnette  
Superintendent

## Proposed Budget Highlights

### COVID-19 Pandemic

Due to the ongoing COVID-19 pandemic, the district opened the school year with a hybrid instructional model. Parents had the choice of virtual or face-to-face instruction. The District is projected to instruct 798 students in a virtual environment and 30,978 face-to-face in FY2023. This has resulted in adding an additional 280 to personnel for increased growth and a budget of \$9.3 million in technology expenses.

The ARP Act (ESSER III) will provide the district \$15.2million in funding, which will primarily be used for additional teachers for the Paulding Virtual Academy, instructional and educational materials for Learning Loss programs, PPE, and other measures to keep schools sanitized.

The impact of the ongoing COVID-19 pandemic is reflected throughout the FY2023 Proposed Budget, including the economic, funding, enrollment, and operational ramifications.

### Enrollment Growth

The District is projected to educate 31,776 students during the proposed budget (fiscal year 2023, school year 2022-2023), an increase of 863 students or 2.8%. For the 10 years ending FY2022, the district had an annual growth rate of 1.0%. In the prior decade, from FY2012 to FY2022, enrollment increased 2,803 or 10.0%. FY2022 enrollment increased 1,178 or 4.0% to 30,913. This increase in FY2022 enrollment was greater than projections during the FY2022 budget process. Therefore, the FY2023 budget will include a projection variance of 778 students from FY2022 to give a total increase of 1,641 or 5.4%, which will impact all areas of the budget. The district anticipates educating approximately 2.5% or 798 students virtually. Approximately 97.5% or 30,978 are expected to attend face-to-face instruction.

### Low Wealth

Despite favorable employment, income and free-and-reduced lunch statistics, the District continues to be a low wealth school district due to a limited commercial and industrial tax base and the large number of school-aged children per household. Below are FY2021 rankings against the 35 large districts in Georgia (school districts over 10,000). Rankings against all 180 school districts in Georgia are in parentheses.

- 12th Largest District by Enrollment Count
- 28<sup>th</sup> in Local Revenue per Student (105<sup>th</sup> out of 180)
- Collect \$1,522 less than Average per Student or \$43 million
- 9<sup>th</sup> in State Revenue per Student (101<sup>st</sup> out of 180)
- 4<sup>th</sup> Largest Recipient of Equalization (\$27.3 million, FY23)
- 29<sup>th</sup> in Total Revenue, including Federal sources, per Student (157<sup>th</sup> out of 180)
- Collect \$1,332 less than Average per Student or \$34 million

### **State QBE and Equalization Grant**

As a low wealth school district, PCSD will receive a \$27.3 million Equalization Grant for the Proposed Budget. Funding under the QBE formula is set to increase \$16.4 million, primarily due to the increase in teacher's salaries and enrollment growth.

### **General Fund Focus: Safety, Instruction and Retention**

PCSD, after collaboration with the Board of Education ("BOE" or "Board"), district and school leadership and the community, established the priorities for the Proposed Budget in January 2022. Working with the Business Services Division and utilizing a zero-based budgeting system, district leadership developed specific initiatives or strategies to accomplish these priorities under the framework of our Strategic Plan. Highlights include a continued focus student success for all, cultivating and retaining quality professionals and safety. The District allocates more of its resources to instruction than statewide averages, while central office-type expenditures are half the size of the average district. 88% of the budget is spent on salaries and benefits. The remaining 12% of the General Fund budget covers all other operating expenditures, including critical areas such as safety, technology and textbooks.

### **Connecting the Budget to our Strategic Plan**

In May 2022, the Board adopted the 2022-2027 Strategic Plan. Goal Areas are an important part of the Strategic Plan. Performance Objectives, supported by budget initiatives, and Goal Areas represent an important cause and effect relationship with each other. Using this approach, an alignment between departments and schools is established, resulting in an effective implementation of the Strategic Plan.

## Executive Summary: Organizational Section

### Budget Development Methodology: Budgeting for Outcomes

The District utilizes a Budgeting for Outcomes (“BFO”) model. BFO is a framework or performance budgeting process that is based on the Board and district leadership identifying priorities that reflect the results that the community wants.

BFO goals include:

- Efficiency
- Transparency
- Innovation

Once the desired results and priorities are identified, specific strategies (initiatives) are developed to accomplish those priorities. These strategies are collaboratively developed by Business Services and district leadership and staff, encouraging new ideas, innovation, cooperation, and improvement within the school district’s budget.

At its core, the philosophy of BFO requires each activity to be justified on the basis of cost-benefit analysis – at its essence, a budget constructed from the bottom-up (a modified zero-based budget).

The Price of Government and Major Budget Influencers must also be identified 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.

### Budget Communication and Engagement

The budget process includes plans to inform participants, stakeholders and the general public about how the budget process works, why each decision was made and how to provide input in the process. Below are *Components* and *Implementation* methods used in our Communication and Engagement Strategy, all of which are designed to be intentionally collaborative, accessible, and transparent.

#### **Components**

- Process Overview
- Stakeholder Engagement
- Explanation of Decisions

#### **Implementation**

- Identify the Messengers
- Identify the target audience and tailor message accordingly
- Define communication channels
- Gather feedback and adjust
- Feedback Response

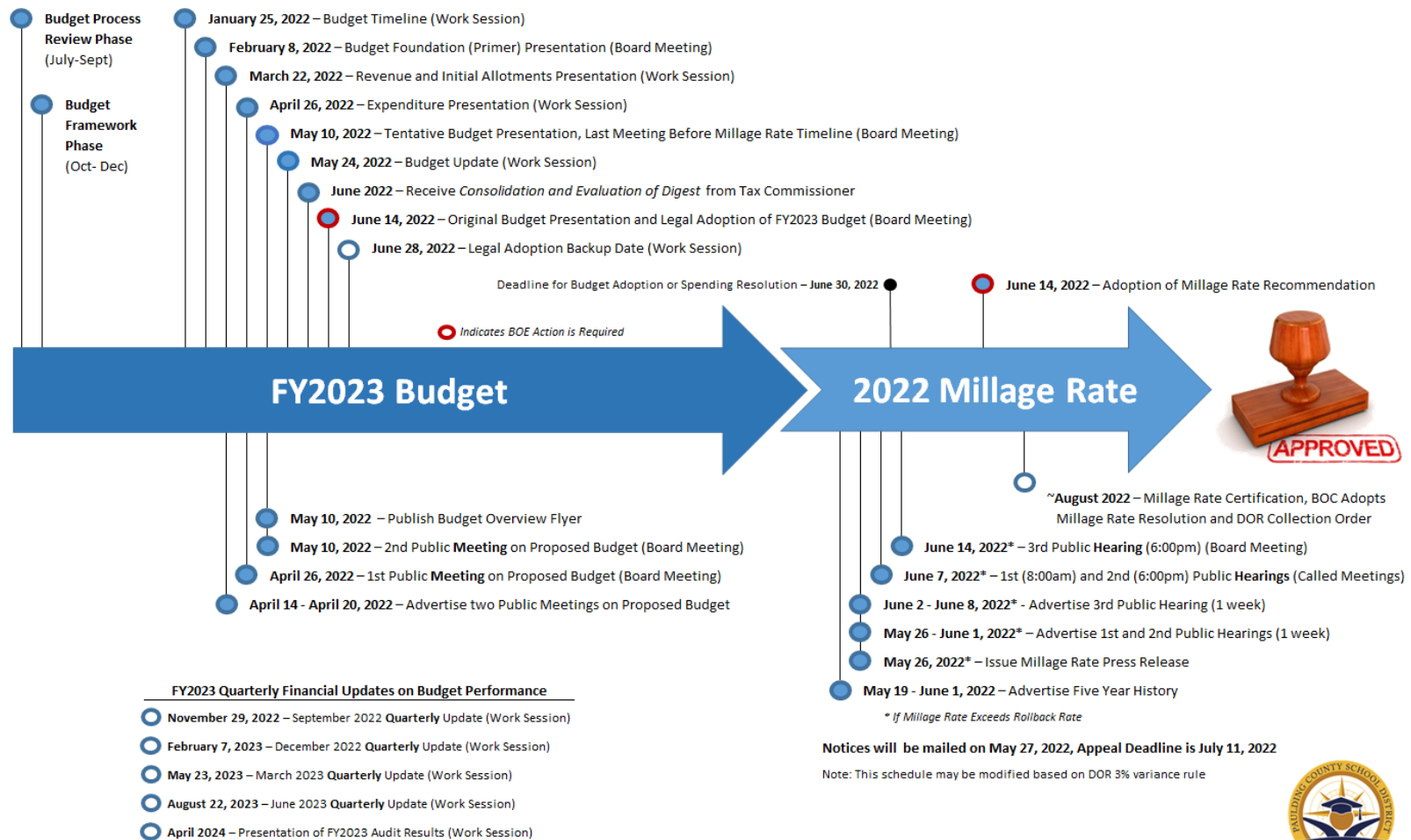
## Budget Development Process

Stages of budget development include:

Process Review July - September	Framework <u>October - December</u>	Development I January - March	Development II April - June
<ul style="list-style-type: none"> <li>✓ Budget Book is compiled and submitted for peer-review</li> <li>✓ Budget feedback is solicited and reviewed from various groups</li> <li>✓ Develop timeline for the next fiscal year budget</li> <li>✓ Key stakeholders review the previous year's budget processes</li> <li>✓ Enhancements to the budget development process and reports are identified and work begins to make these adjustments</li> <li>✓ Review begins on the Strategic Plan, including Performance Objectives, Initiatives and Measures</li> </ul>	<ul style="list-style-type: none"> <li>✓ Budget feedback is solicited from various stakeholder groups</li> <li>✓ Feedback begins on Budget Priorities</li> <li>✓ Feedback begins on Budget Strategies</li> <li>✓ Initial Major Budget Influencers are identified</li> <li>✓ An early outlook on the next budget is developed</li> <li>✓ Initial enrollment and allotment assumptions are developed</li> </ul>	<ul style="list-style-type: none"> <li>✓ Budget feedback is solicited from various stakeholder groups</li> <li>✓ Budget Priorities and Strategies are finalized</li> <li>✓ Enrollment projections and allotment assumptions are finalized</li> <li>✓ Major Budget Influencers and assumptions are finalized</li> <li>✓ State budget is approved, including QBE and Equalization Grant</li> <li>✓ Initial local digest is received</li> <li>✓ <i>Budget Timeline, Primer and Outlook Presentations</i></li> </ul>	<ul style="list-style-type: none"> <li>✓ Budget feedback is solicited from various stakeholder groups</li> <li>✓ Pre-Consolidated local digest received</li> <li>✓ Position allotments are finalized</li> <li>✓ Numerous advertisements are notices are published</li> <li>✓ Two public meetings regarding the budget are held</li> <li>✓ Tentative budget approval</li> <li>✓ Original budget approval</li> <li>✓ <i>Revenue &amp; Allotment, Tentative Budget and Original Budget Presentations</i></li> </ul>

## Budget Development Timeline

### FY2023 Budget Development - Major Milestones



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



### Connecting the Budget to our Strategic Plan

The District uses a budgeting process called Budgeting for Outcomes (BFO). A cornerstone of BFO is based on the Board 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.



In May 2022, the Board adopted the 2022-2027 Strategic Plan. Goal Areas are an important part of the Strategic Plan. Performance Objectives, supported by Proposed Budget Initiatives, and Goal Areas represent an important cause and effect relationship with each other. Using this approach, an alignment between departments and schools is established, resulting in an effective implementation of the Strategic Plan.

**Strategic Goal Areas.** The framework used to describe the district's strategy to reach its mission and vision.

**Desired Results.** The anticipated achievements within the time frame of the plan in each Strategic Goal Area.

**Performance Objectives.** A key measurable value that demonstrates how effectively the District is achieving the desired result.

**Initiatives.** Specific programs and projects assigned to collaborative teams to attain each Performance Objective.

For the most current version of the full Strategic Plan visit:

<https://simbli.eboardsolutions.com/StrategicPlan/PlanDetail.aspx?S=4125&PID=8517>

### Correlating the Strategic Plan and BFO

Strategic Goal Area	Performance Objective	FY23 Budget Priorities
<b>1</b> <b>Growth and Success for ALL</b>	<ul style="list-style-type: none"> <li>• Improve student academic growth and achievement</li> <li>• Improve performance of student subgroups</li> <li>• Improve student college, career, and life readiness</li> </ul>	<ul style="list-style-type: none"> <li>• Data Management System</li> <li>• Additional staffing</li> </ul>
<b>2</b> <b>Communication and Engagement</b>	<ul style="list-style-type: none"> <li>• Communicate efficiently, effectively, and transparently with all district stakeholders</li> <li>• Improve communication and access of information to our diverse populations</li> <li>• Facilitate partnerships between community and school district</li> </ul>	<ul style="list-style-type: none"> <li>• Hanover Research Survey Development</li> <li>• Translation Services</li> </ul>
<b>3</b> <b>Attracting, Developing, and Retaining Quality, Diverse Professionals</b>	<ul style="list-style-type: none"> <li>• Attract and retain high quality, diverse professionals</li> <li>• Build staff capacity</li> <li>• Develop and implement effective succession planning</li> </ul>	<ul style="list-style-type: none"> <li>• Compensation</li> <li>• Recruiting</li> <li>• Talent Management</li> <li>• Professional learning</li> </ul>
<b>4</b> <b>Operational and Organizational Excellence</b>	<ul style="list-style-type: none"> <li>• Develop and implement a facility plan to contend with growth and aging facilities</li> <li>• Enhance safe and effective learning environments</li> <li>• Sustain excellent financial stewardship</li> </ul>	<ul style="list-style-type: none"> <li>• Facility Plan development</li> <li>• Strategic Additions</li> </ul>
<b>5</b> <b>Innovative Practices and Resource Implementation</b>	<ul style="list-style-type: none"> <li>• Develop and advance resources to inspire a culture of innovation</li> <li>• Build staff efficacy to impact innovative practices</li> <li>• Implement innovative programs and practices to engage ALL students</li> </ul>	<ul style="list-style-type: none"> <li>• 1:1 Technology Implementation</li> <li>• Stewardship</li> </ul>

## Governance Structure: Board of Education



### Board of Education

From left to right: Steve Barnette (Superintendent), John Dean (District 5), Deborah Collett (District 4), Adam Clayton (District 3), Theresa Lyons (District 1), Dan Nolan (District 6), Nicholas Chester (District 2), Jeff Fuller (At-Large), Tom Cable (Board Attorney)

Board Member	District	Term of Office
Theresa Lyons	1	1/1/20 - 12/31/24
Nick Chester	2	1/1/19 - 12/31/22
Adam Clayton	3	1/1/21 - 12/31/24
Deborah Collett, Vice Chair	4	1/1/21 - 12/31/24
John Dean	5	1/1/19 - 12/31/22
Dan Nolan, Chair	6	4/21/19 - 12/31/22
Jeff Fuller	at Large	1/1/20 - 12/31/24

## Financial and Human Capital Allocation

The General Fund is the School District's primary operating fund and accounts for all transactions related to the District's operations except those required to be accounted for in other funds. Expenditures include all costs relating to the day-to-day operations of the District. The General Fund accounts for more than 70% of all District spending and is the main operating fund for the school district.

(\$ in millions)

Salaries  
Benefits  
  
Professional Services  
Technology  
Utilities  
Textbooks and Books  
Supplies  
Vehicle Purchases  
Fuel  
Other

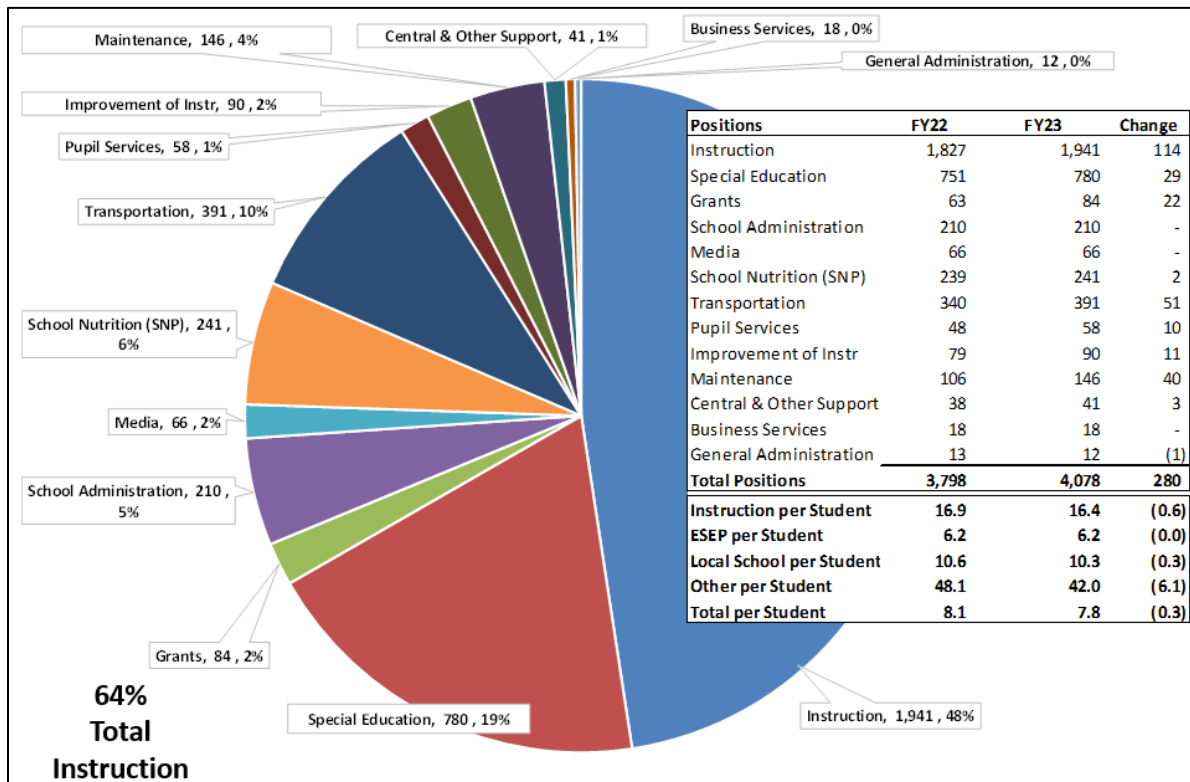
FY22 Budget	FY23 Budget	Change	%
\$ 194.7	\$ 217.4	\$ 22.7	11.6%
80.5	89.2	8.7	10.8%
<b>\$ 275.2</b>	<b>\$ 306.6</b>	<b>\$ 31.4</b>	<b>11.4%</b>
\$ 6.3	\$ 6.7	\$ 0.4	6.6%
9.0	9.3	0.3	2.9%
5.1	5.4	0.3	6.3%
2.4	2.4	(0.0)	-1.2%
2.3	3.9	1.6	67.9%
3.7	3.9	0.2	5.6%
1.1	2.0	0.9	78.9%
8.5	9.6	1.1	12.7%
<b>\$ 38.5</b>	<b>\$ 43.2</b>	<b>\$ 4.7</b>	<b>12.2%</b>
<b>\$ 313.7</b>	<b>\$ 349.8</b>	<b>\$ 36.1</b>	<b>11.5%</b>

**Grand Total**

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

\$306.6 million or 88% of the General Fund Proposed Budget is Salaries and Benefits.

The Proposed Budget anticipates 4,078 allotments, broken down by the following functions and programs. A strategy of the District is to allocate as much human capital as possible to the function of Instruction. On a basic level, Functions define "what we do". For example: Instruction, Maintenance, and Transportation. 64% or 2,618 of all Proposed Budget allotments are for the function of Instruction.



Paulding County School District  
Fiscal Year Budget

**2023**

An allocation of the \$43.2 million or 12% of the General Fund Proposed Budget is dedicated to other operating expenditures (non-salaries and benefits related). A breakdown by division appears below.

The District is organized by six divisions, including:

- School Leadership
- Teaching & Learning
- Operations
- Business Services
- Technology
- Human Resources

(\$ in millions)	FY22 Budget		FY23 Budget		Change		%
<b>Divisions and Departments</b>							
(1) School Leadership Division	\$	0.7	\$	0.8	\$	0.1	9.1%
(2) Teaching & Learning Division							
Teaching & Learning Department		0.1		0.1		0.0	3.2%
Curriculum & School Impr Department		0.9		1.2		0.3	38.3%
CTAE Department		0.1		0.1		0.0	0.4%
Student Services Department		0.8		0.8		0.0	1.3%
(3) Operations Division							
Operations Department		4.7		5.4		0.7	15.3%
Transportation Department		7.2		8.0		0.8	11.7%
Maintenance Department		8.6		10.1		1.4	16.8%
(4) Technology Division		6.9		7.7		0.7	10.5%
(5) Business Services Division		0.7		0.7		0.0	2.8%
(6) Human Resources Division		0.2		0.2		0.1	55.5%
QBE & Local Funds Allocated to Schools		5.9		6.3		0.5	8.0%
Other <1%		1.8		1.8		(0.0)	-0.3%
<b>Total</b>	<b>\$</b>	<b>38.5</b>	<b>\$</b>	<b>43.2</b>	<b>\$</b>	<b>4.7</b>	<b>12.2%</b>

*\*Excludes Grants and Transfers to Other Funds.*

## Organizational Structure: First Level Administrative Personnel

The District is organized by six divisions and eleven departments.

### Superintendent



Mr. Steve Barnette is the Superintendent of the District. Mr. Barnette has worked in accounting and finance for 32 years.

Prior to being named Superintendent, Mr. Barnette served as Corporate Controller, Chief Operating Officer, Senior Vice President and Principal, Chief Financial Officer and Interim Superintendent. He has worked in education for 10 years as a Director of Accounting Services and as Chief Financial Officer. He received his undergraduate and master's degree, in Finance and Business Administration, from Kennesaw State University.

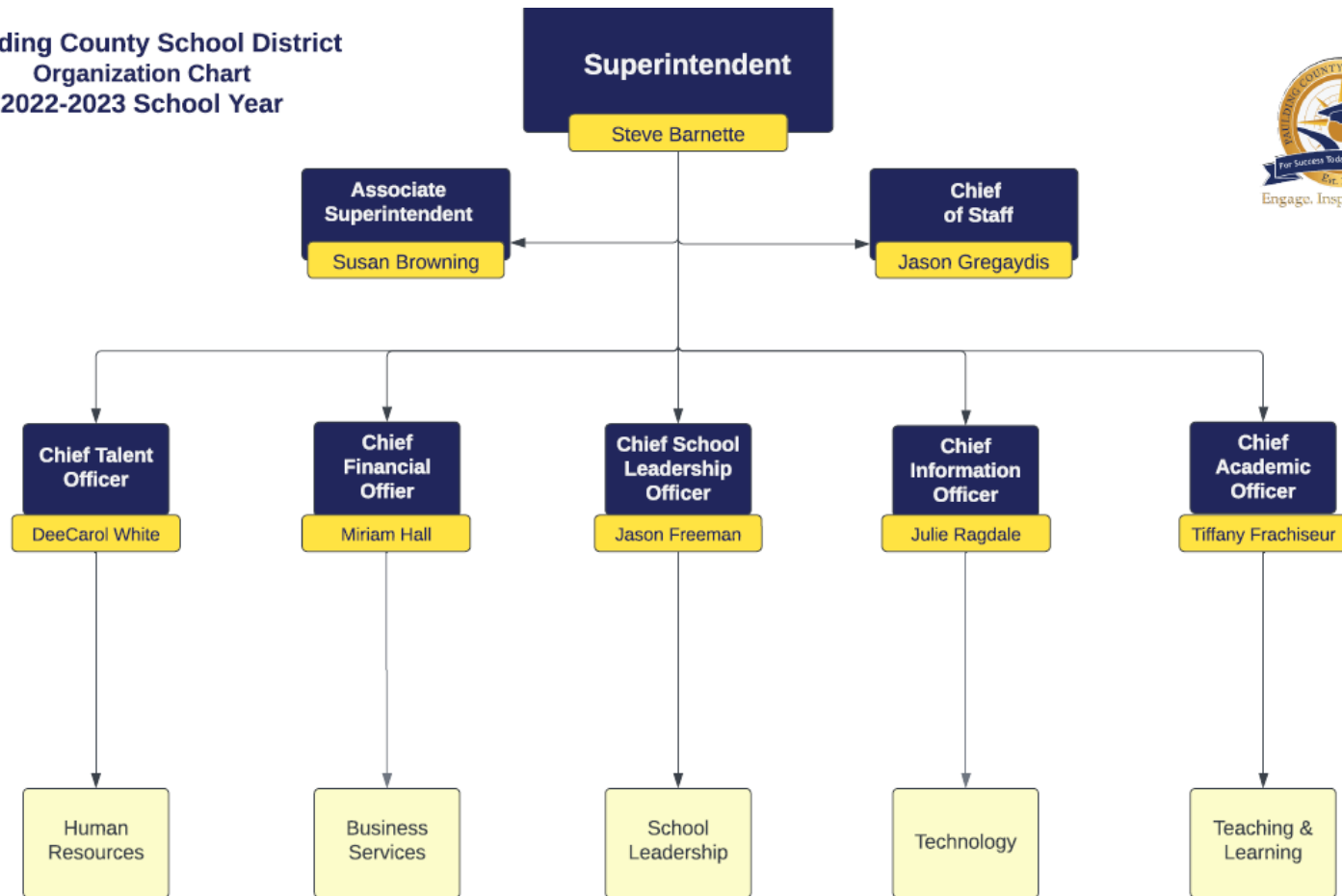
Mr. Barnette and his family have made Paulding County their home for the past 21 years. His wife is a career educator and a teacher at Burnt Hickory Elementary School. They are the parents of five children educated in public schools (four of whom came through the Paulding County School District).

The Superintendent's Cabinet includes the following direct reports:

1. Dr. Susan Browning, Associate Superintendent
2. Dr. Jason Gregaydis, Chief of Staff
3. DeeCarol White, Chief Talent Officer
4. Miriam Hall, Chief Financial Officer
5. Jason Freeman, Chief School Leadership Officer
6. Julie Ragsdale, Chief Information Officer
7. Tiffany Frachiseur, Chief Academic Officer



Paulding County School District  
Organization Chart  
2022-2023 School Year



## Executive Summary: Financial

### Proposed Budget: Revenues and Expenditure Summary

#### General Fund

The General Fund is the school system's primary operating fund. The General Fund is used to account for all financial transactions of the school system except those required to be accounted for in another fund. Ad Valorem taxes and State QBE funding represent the major revenue sources for the General Fund.

- Revenues \$349,804,991\*
- Expenditures \$349,804,991\*
- Grant Activities (revenue and expenditures): \$1,620,864

#### Special Revenues Funds (Including Grants and School Activity)

These funds are used to account for the proceeds of specific revenue that are legally restricted to specified purposes. The major revenue source for grant-related funds is the Federal Government - for special programs such as Title I, Title II-A, Title VI-B, etc. The School Activity Funds are used to account for funds generated and expended at the school level by and for various school activities including curricular, co-curricular and extra-curricular activities.

- Revenues \$39,263,358
- Expenditures \$38,583,157

#### School Nutrition Program Fund

This fund is used to account for the United States Department of Agriculture (USDA) approved School Nutrition Program. The intent of the school system is that the costs of the School Nutrition Service Fund be financed or recovered primarily through Federal resources and users' charges. The School Nutrition Program Fund at Paulding County School District is a self-supported program.

- Revenues \$23,000,054
- Expenditures \$21,761,402

### **Capital Projects Funds**

These funds manage resources which are used exclusively for acquiring school sites, constructing and equipping new school facilities, renovating existing facilities and purchasing specific types of long-term assets. The major revenue sources are proceeds from Special Purpose Local Option Sales Tax for education (E-SPLOST), a one-cent sales tax to help fund capital improvements, including debt repayment for capital projects.

- Revenues \$29,927,560
- Expenditures \$64,399,824
- Net Other Sources (Uses) \$13,157,545

### **Debt Service Funds**

These funds service all debts, mainly principal and interest payments, created as a result of a bond issuance. The major revenue source for this fund is transfers from E-SPLOST.

- Revenues \$0
- Expenditures \$13,157,545
- Net Other Sources (Uses) \$13,157,545

\*Excludes grants and transfers to other funds

## How will the General Fund Proposed Budget be Spent?

Functions describe the activity for which a service or material is acquired. Simply put, Functions define “what we do.”

### INSTRUCTION (68%)

Instruction includes activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities.

### PUPIL SERVICES (4%)

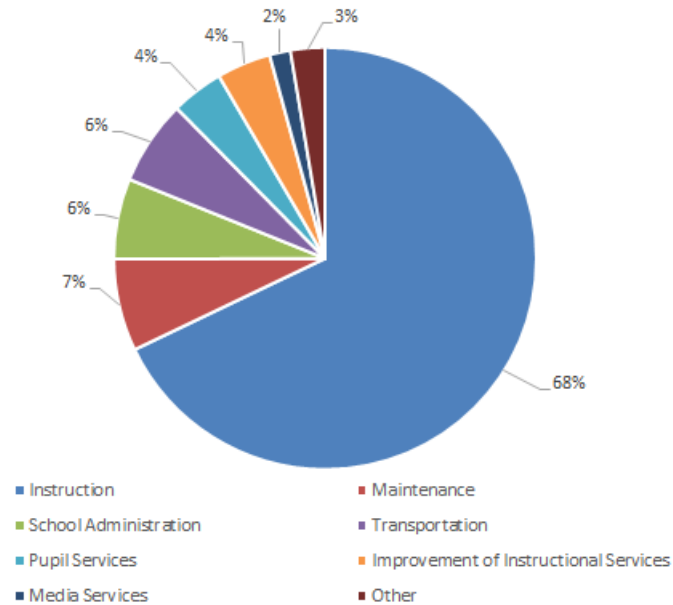
Activities designed to assess and improve the well-being of students and to supplement the teaching process. Activities include guidance, counseling, testing, attendance, social work, health services, etc. Also included are supplemental payments for additional duties such as coaching or supervising extracurricular activities.

### IMPROVEMENT OF INSTRUCTIONAL SERVICES, INSTRUCTIONAL STAFF TRAINING AND EDUCATIONAL MEDIA SERVICES (6%)

**IMPROVEMENT OF INSTRUCTIONAL SERVICES.** Technical and logistical support activities designed to aid teachers in developing the curriculum, preparing and using special curriculum materials, and understanding the various techniques that stimulate and motivate students. These services facilitate, sustain, and enhance instruction techniques.

**INSTRUCTIONAL STAFF TRAINING.** Activities associated with the professional development and training of instructional personnel. These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of instructional personnel.

**EDUCATIONAL MEDIA SERVICES.** Activities concerned with directing, managing and operating educational media centers. Included are school libraries, audio-visual services and educational television.



**GENERAL ADMINISTRATION, BUSINESS SUPPORT AND CENTRAL SUPPORT SERVICES (3%)**

GENERAL ADMINISTRATION. Activities concerned with establishing and administering policy for operating the LUA. These include the activities of the members of the Board of Education. Local activities in interpretation of the laws and statutes and general liability situations are charged here, as are the activities of external auditors. Also recorded here are activities performed by the superintendent, administrative support personnel and deputy, associate, or assistant superintendent having overall administrative responsibility.

BUSINESS SUPPORT SERVICES. Activities concerned with the fiscal operation of the LUA, including budgeting, financial and property accounting, payroll, inventory control, internal auditing and managing funds. Also included are purchasing, warehouse and distribution operations, and printing, publishing and duplicating operations.

CENTRAL SUPPORT SERVICES. Central Office activities other than general administration and business services. Included are personnel services, data processing services, strategic planning including research, development and evaluation on a system-wide basis; and public relations activities, such as writing, editing and other preparation necessary to disseminate information to students, staff and the general public.

**SCHOOL ADMINISTRATION (6%)**

Activities concerned with overall administrative responsibility for school operations. Included are activities of principals, assistant principals, full time department chairpersons and clerical staff.

**STUDENT TRANSPORTATION SERVICE (6%)**

Activities concerned with the conveyance of students to and from school and trips to school activities. These activities include supervision of student transportation, vehicle operation, servicing and maintenance, bus monitoring and traffic direction. Transportation insurance expenditures are charged to this function.

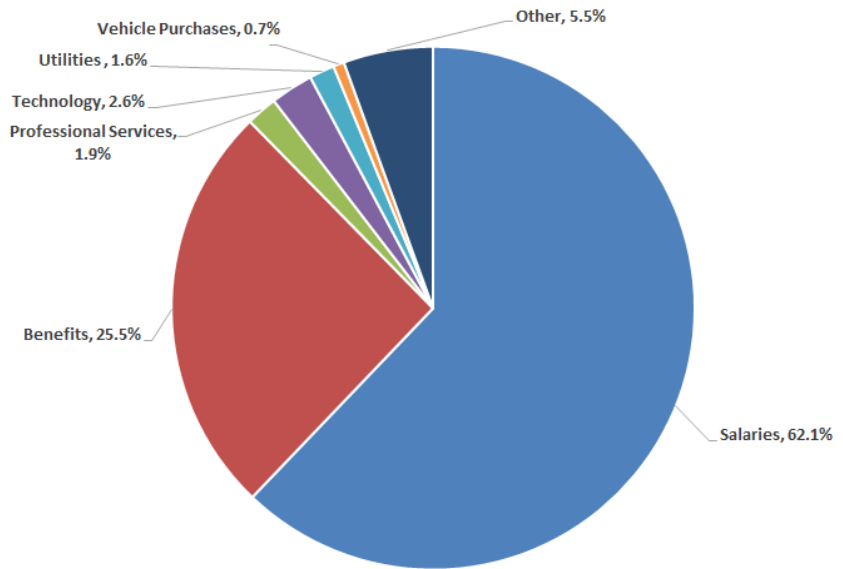
**MAINTENANCE AND OPERATION OF PLANT SERVICES (7%)**

Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools. Property insurance expenditures are recorded in this function.

### General Fund by Object

Objects are used to describe the service or commodity obtained as the result of a specific expenditure. Simply put, Objects define “how” we spend our resources, including:

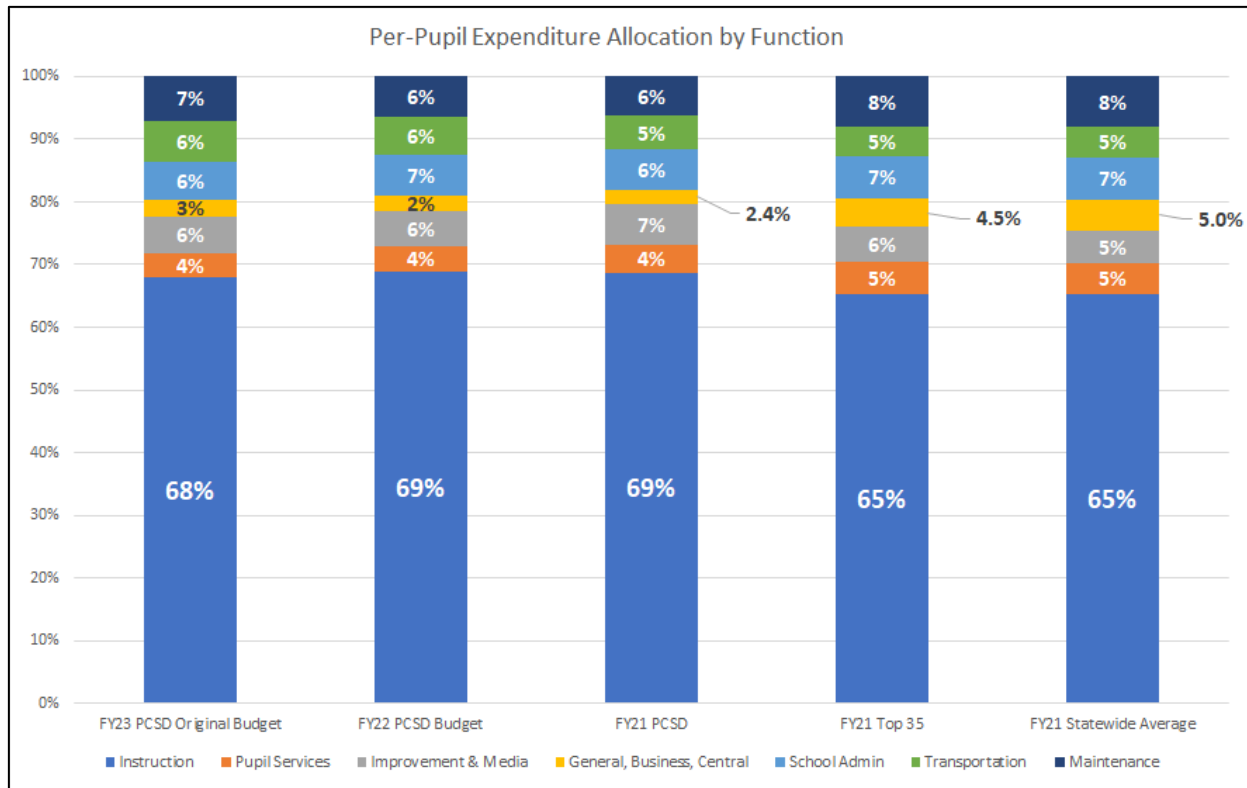
- Salaries
- Benefits
- Professional Services
- Technology-related
- Utilities
- Vehicle Purchases



See the Organization Section for more information on Functions and Objects.

### General Fund Proposed Budget Comparison by Function

Functions describe the activity for which a service or material is acquired. Simply put, Functions define “what we do.” The Proposed Budget anticipates 68% of the budget will be spend in the function of Instruction. This is in-line with prior years and exceeds comparable districts and the statewide average.





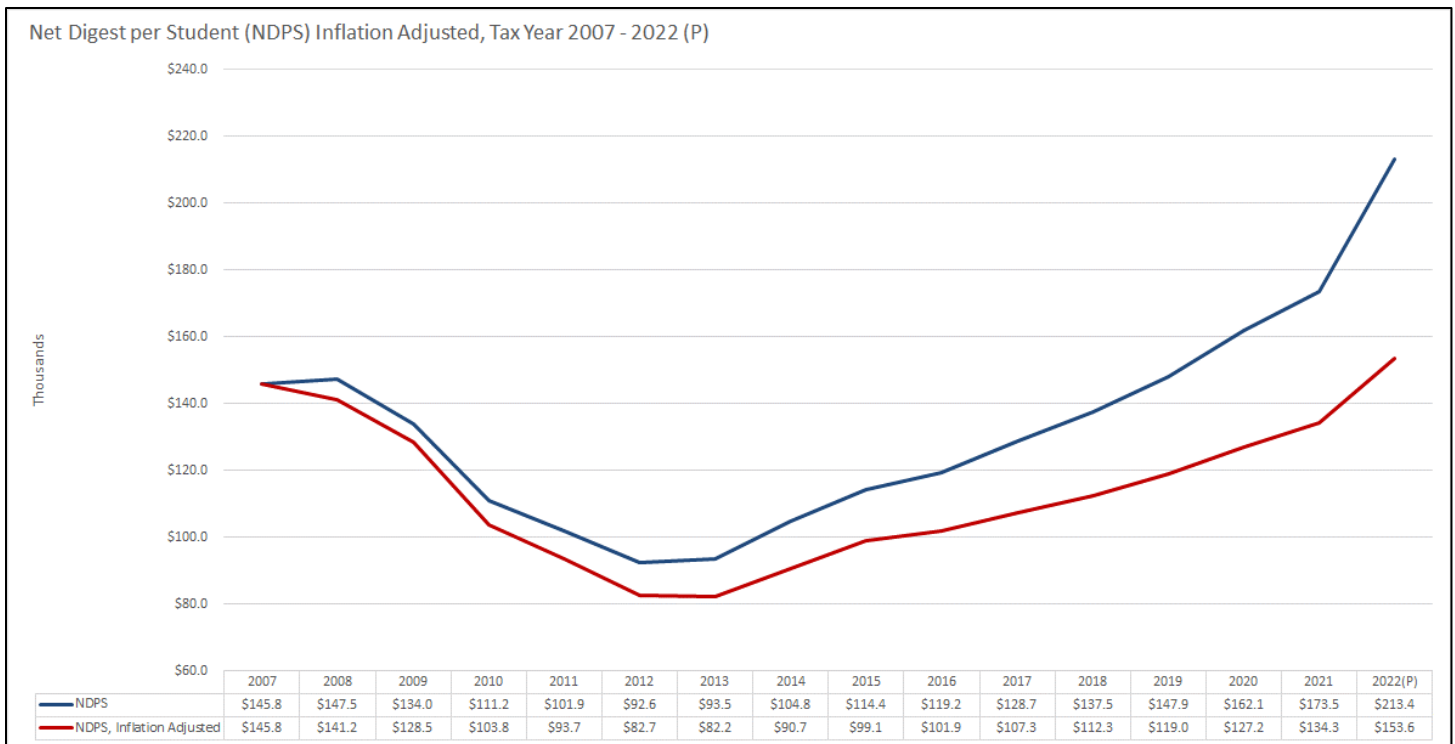
## Organization-wide Factors Influencing Decisions

**COVID-19 Pandemic.** The impact of the ongoing COVID-19 pandemic is reflected throughout the FY2023 Proposed Budget, including the economic, funding, enrollment, and operational ramifications.

### Demographic and Economic Factors

#### Economic Issues:

**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 FY2022, Paulding County’s NDPS was approximately \$174,000, which was \$70,000 or 29% lower than the average for districts with over 10,000 students (large districts). With a projected enrollment of 31,776 K-12 students and compared to other large districts, this results in a tax digest deficit of \$2.7 billion or \$39.5 million in tax levy (with a 17.750 millage rate).



**Great Recession.** While Paulding County’s housing-centric economy is recovering from the recession, the residual 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.

For the Proposed Budget (tax year 2022), the inflation adjusted NDPS is projected to be \$153.6 thousand, which is \$7.8 thousand or 5% greater than the pre-recession high of \$145.8 thousand.

*Strategies to Address Economic Factors:*

**Support Economic Development.** The District works with the Board of Commissioners, Economic Development, current and potential businesses to promote economic development. Examples include:

- CTAE Career Pathways designed for high-demand jobs
- Paulding College and Career Academy
- Representatives on committees with Paulding Chamber of Commerce Board of Directors, Economic Development and Chamber Workforce Development
- Various programs designed to support a strong local workforce, including reality fairs, career fairs, high-demand career day, work-based learning, internships, job shadow day and dual enrollment partnerships

**Communication and Engagement.** The District routinely engages the community and relevant stakeholders to foster an understanding of the impact of limited commercial and industrial development on the school system. Examples include presentations to the Paulding County Chamber of Commerce, Economic Development and various stakeholder events.

**Overview:**

With limited commercial and industrial activity, the county's tax base is abnormally dependent on residential properties. In tax year 2021, only 17% of the tax digest was non-residential, compared to a large district average of 38%. The average for comparable districts (8), including Cobb, Cherokee, Richmond, Muscogee, Douglas, Coweta, Carroll and Bartow County was 38%.

Rank	Digest		
	FY2021 Enrollment	2021 (FY22) % Non-Residential	2021 (FY22) Net Digest per Student
1	Cobb 106,203	Bartow 55%	Cobb \$296,277
2	Cherokee 41,472	Richmond 53%	Coweta \$271,228
3	Avg Comp 35,059	Muscogee 50%	Cherokee \$258,408
4	Avg >10k 33,104	Douglas 43%	Bartow \$248,750
5	Paulding 30,913	Avg >10k 38%	Avg Comp \$245,722
6	Muscogee 28,994	Avg Comp 38%	Avg >10k \$243,730
7	Richmond 28,191	Carroll 34%	Douglas \$199,603
8	Douglas 25,743	Coweta 34%	Richmond \$179,455
9	Coweta 22,044	Cobb 34%	Paulding \$173,547
10	Carroll 14,748	Cherokee 32%	Muscogee \$169,199
11	Bartow 13,079	Paulding 17%	Carroll \$162,790

In tax year 2021, Paulding County's NDPS was \$174 thousand, which was \$70,000 or 29% lower than the average for districts with over 10,000 students (large districts).

With a projected enrollment of 31,776 K-12 students and compared to other large districts, this results in a tax digest deficit of \$2.7 billion or \$39.5 million in tax levy (with a 17.750 millage rate).

With its proximity to Atlanta, Paulding County blends attributes of a metropolitan area with a suburban-to-rural lifestyle. The county has a relatively low unemployment rate of 5.4%. However, 70% of working residents are employed outside of the county, commuting roughly 30 miles to metro Atlanta or another regional employment center.

**Economic and Employment Highlights:**

- Unemployment rate of 5.4%.<sup>1</sup>
- 70% of residents are employed outside the county.<sup>2</sup>
- PCSD is the largest employer in Paulding.<sup>3</sup>
- Only 3% of Paulding land is used for commercial or industrial purposes.<sup>4</sup>
- Paulding's top ten industries are typical for a bedroom community.<sup>5</sup>

---

<sup>1</sup> Georgia Department of Labor Statistics (Area Labor Profile Updated December 2020) on 1/19/22

<sup>2</sup> US Census Residence-to-Workplace County Commuting Flows: 2011-2015 on 1/19/22

<sup>3</sup> 2020 Comprehensive Annual Financial Report for Paulding County, Georgia

<sup>4</sup> Georgia Department of Revenue, Consolidated Digests on 1/19/22

<sup>5</sup> Georgia Department of Labor Statistics (Area Labor Profile Updated December 2020) on 1/19/22

### Key Economic Statistics

Top 10 Employers <sup>A</sup>			Top 10 Industries (by Employment)		Top 10 Tax Payers <sup>A</sup>	
Count	%			%		%
1) PCSD	3,617	4%	1) Government (Education)	20%	1) Greystone	1.82%
2) Wellstar	1,600	2%	2) Retail	19%	2) Georgia Transmission	1.12%
3) Paulding County	1,052	1%	3) Accom & Food Services	14%	3) Dogwood Enterprise	0.98%
4) Walmart	750	1%	4) Healthcare & Social Services	15%	4) Progress Residential	0.92%
5) Kroger	500	1%	5) Construction	8%	5) IA Hiram Smith	0.76%
6) Publix	375	0%	6) Admin, Supp & Waste Services	4%	6) Georgia Power	0.70%
7) Chick-Fil-A	250	0%	7) Manufacturing (all)	5%	7) Norfolk Southern	0.63%
8) Metromont	212	0%	9) Profession Services	3%	8) American Homes 4 Rent	0.59%
9) Learning Bridge	200	0%	8) Other Services	3%	9) Ocean Harris Bridge	0.57%
10) McDonalds	199	0%	10) Wholesale Trade	2%	10) Comcast of the South	0.56%
<b>Total</b>	<b>8,755</b>	<b>11%</b>		<b>93%</b>	<b>Total</b>	<b>8.65%</b>

Unemployment Rate <sup>B</sup>	%	Commercial/Industrial Land Use <sup>D</sup>	%
Paulding County	5.4%	Paulding County	3%
Douglas County	7.4%	Douglas County	14%
Bartow County	6.2%	Bartow County	8%
Carroll County	6.4%	Coweta County	7%
Cobb County	5.9%		

County Where Employed <sup>C</sup>	
Paulding	30.0%
Other	70.0%

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

B) Source: Georgia Department of Labor Statistics (Area Labor Profile Updated November 2020) on 1.19.22

C) Source: US Census Residence-to-Workplace County Commuting Flows: 2011-2015 on 1.19.22

D) Source: Georgia Department of Revenue Tax Digest Consolidated Summaries on 1.19.22

**Demographic Issue: 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.

#### *Strategies to Address Demographic Factors:*

**Communication and Engagement.** The District routinely engages the community and relevant stakeholders to address how planning and zoning decisions impact the school system. Examples include the Paulding County Board of Commissioners, Planning & Zoning and other governmental stakeholders.

### Overview:


In Paulding County, 19.6% of the population are school age (5-18), compared to a statewide average of 17.4%. As a result, the county has 2.99 persons per household, 10.7% higher than the statewide average of 2.70.

The difference between population and housing unit percentages is more pronounced in Paulding County than comparable school districts. As a result, the county has a higher average persons-per-household and school-age percentage than any of the comparable districts below.

### Population and Housing Highlights:<sup>6</sup>

- Paulding accounts for approximately 1.6% of the population of Georgia. The population has grown approximately 1.5% since the 2010 census.
- Paulding accounts for approximately 1.4% of all housing units in Georgia.
- Persons-per-household are around 10.7% higher than the statewide average.
- School-age children (5-18) account for 19.6% of the county population, compared to the statewide average of 17.4%.

	Paulding County	State of Georgia	%
Population, 2020 Census	168,661	10,711,908	1.6%
Population, 2010 Census	142,324	9,687,653	1.5%
Change	26,337	1,024,255	
% Change	18.5%	10.6%	
Housing Units, July 1, 2019	59,634	4,378,391	1.4%
Building Permits, 2020	1,893	55,827	3.4%
Persons per Household (2015-2019)	2.99	2.70	10.7%
Population Age 5 - 18	19.6%	17.4%	2.2%



<sup>6</sup> www.census.gov/quickfacts/ on 1.19.22

Housing Statistics<sup>7</sup>

	Population	%	Housing Units	%	Var	Persons per HH	Age 5-18	Persons per HH Age 5-18 %
Paulding County	168,661	1.6%	59,634	1.4%	0.2%	2.99	19.6%	0.59
Bartow County	108,901	1.0%	42,298	1.0%	0.1%	2.76	17.5%	0.48
Douglas County	144,237	1.3%	53,384	1.2%	0.1%	2.89	19.5%	0.56
Carroll County	119,148	1.1%	46,013	1.1%	0.1%	2.71	17.2%	0.47
Coweta County	146,158	1.4%	56,539	1.3%	0.1%	2.74	18.2%	0.50
Cobb County	766,149	7.2%	304,819	7.0%	0.2%	2.64	17.2%	0.45
Cherokee County	266,620	2.5%	97,492	2.2%	0.3%	2.79	18.2%	0.51
<i>Average Comp</i>	<i>258,536</i>	<i>2.4%</i>	<i>100,091</i>	<i>2.3%</i>	<i>0.1%</i>	<i>2.76</i>	<i>18.0%</i>	<i>0.50</i>
Other Compable Districts:								
Chatham County (10)	295,291	2.8%	127,433	2.9%	-0.2%	2.55	14.7%	0.37
Muscogee County (11)	206,922	1.9%	85,235	1.9%	0.0%	2.59	17.6%	0.46
Richmond County (13)	206,607	1.9%	89,459	2.0%	-0.1%	2.69	16.0%	0.43
Houston County (14)	163,633	1.5%	65,050	1.5%	0.0%	2.66	18.9%	0.50

Enrollment Factors

**Enrollment Issue: Enrollment Growth.** For the 10 years ending FY2022, the district had an annual growth rate of 1.0%. From FY2012 to FY2022 enrollment increased 2,803 or 10.0%. FY2022 enrollment increased 1,178 or 4.0% to 30,913, and FY2023 projections reflect an enrollment increase of 863 or 2.8% to 31,776. The increase in FY2022 enrollment was greater than projections during the FY2022 budget process. Therefore, the FY2023 budget will include a projection variance of 778 students from FY2022 and 863 students based on enrollment projections to give a total increase of 1,641 or 5.4%.

*Strategies to Address Factors:*

**Proactive Planning.** The District utilizes several planning mechanisms to maintain a proactive (not reactive) approach to enrollment growth. Examples include Facility Advisory Committees, Enrollment/Districting Committee, Five-year Facility Plan and Five-year Technology Plan.

**Support Economic Development.** The District works with the Board of Commissioners, Economic Development, current and potential businesses to promote economic development (see above).

**Communication and Engagement.** The District routinely engages the community and relevant stakeholders to foster an understanding of the impact of enrollment growth, coupled with limited commercial and industrial development, on the school system (see above).

<sup>7</sup> <http://www.census.gov/quickfacts> on 1.19.22

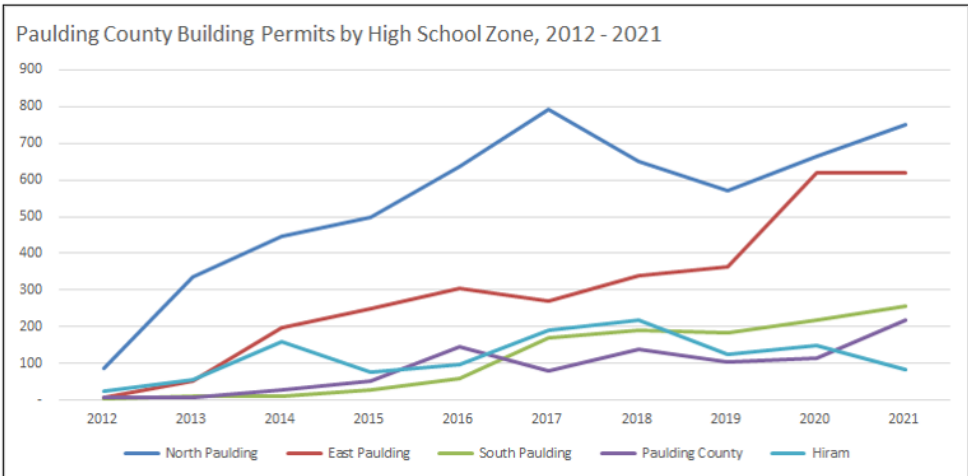
### Overview:

With a projected enrollment of 31,776 students, PCSD is now the 12<sup>th</sup> largest school district in the State of Georgia (out of 180). As a quintessential bedroom community, with almost 80% of the tax digest held in residential properties, the collapse of the housing market had a devastating impact on the local housing-centric economy, stifling enrollment growth for several years.

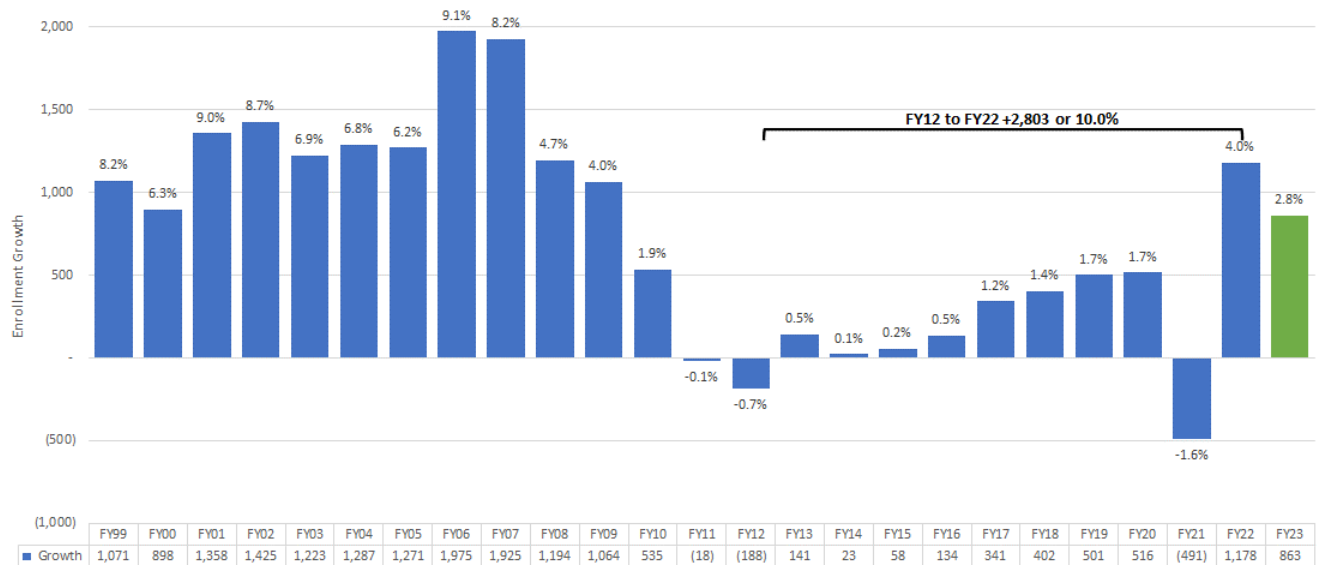
For the 10 years ending FY2022, the district had an annual growth rate of 1.0%. FY2012-FY2022 enrollment increased 2,803 or 10.0%. FY2022 enrollment increased by 1,178 or 4.0% to 30,913. 2023 is projected to grow 863 or 2.8% to 31,776.

In 2012, Paulding County issued only 125 building permits. By 2021, over 1,900 were issued, with most of the growth clustering around North and East Paulding High Schools.

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
North Paulding	86	336	446	497	636	792	649	570	664	750
East Paulding	7	53	199	251	304	269	340	365	620	621
South Paulding	3	10	11	29	60	170	190	184	219	258
Paulding County	6	7	28	53	146	81	137	105	113	217
Hiram	23	56	160	75	96	189	218	124	148	82
<b>Total</b>	<b>125</b>	<b>462</b>	<b>844</b>	<b>905</b>	<b>1,242</b>	<b>1,501</b>	<b>1,534</b>	<b>1,348</b>	<b>1,764</b>	<b>1,928</b>



K-12 Enrollment Historical Growth, FY1999 - FY2023(P)



In FY2023, PCSD is projected to serve 31,776 K-12 students, an increase of 863 or 2.8%. In addition, the District will serve approximately 150 pre-school students.

The current makeup of PCSD students is:

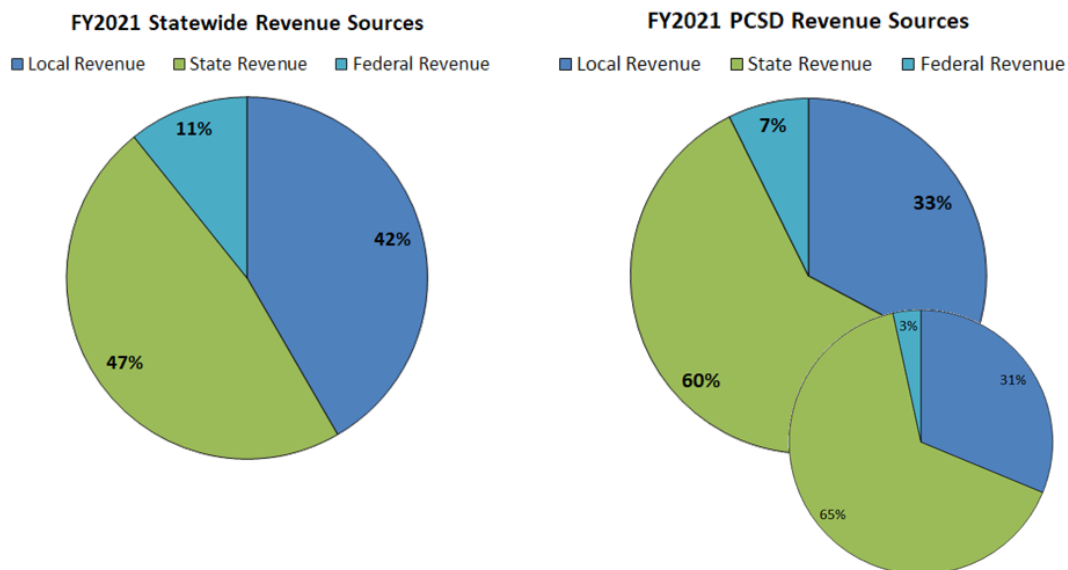
- 53% White
- 28% Black/African American
- 12% Hispanic
- 6% two or more races
- 1% Asian

Source: GaDOE

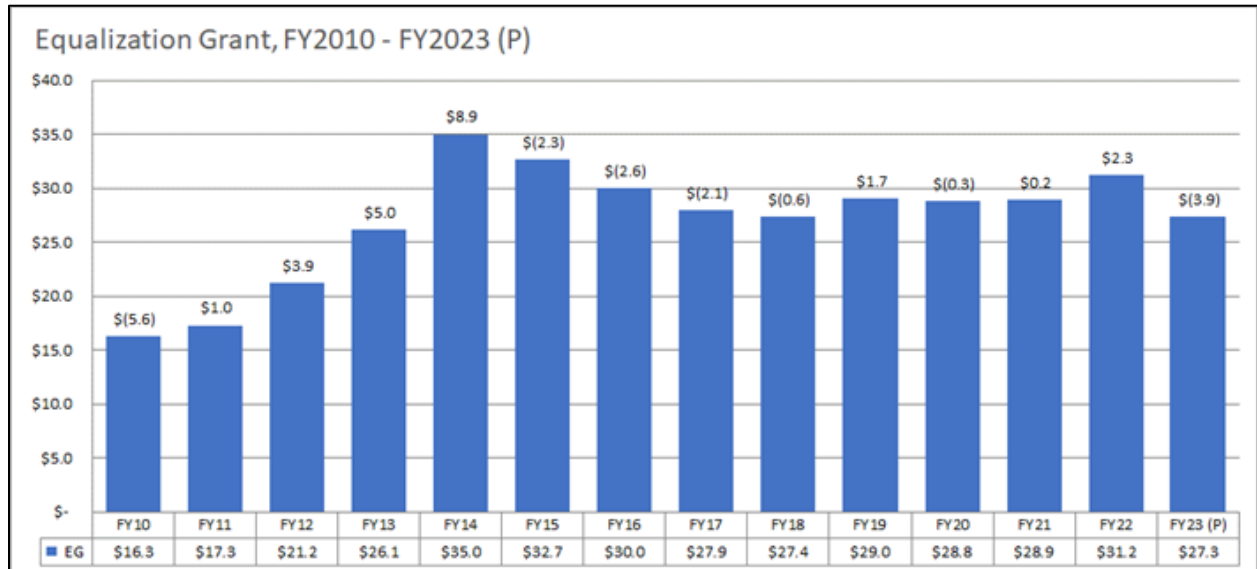
### Funding Factors

#### Funding Issues:

**Low Wealth.** Despite favorable employment, income and free-and-reduced lunch statistics, PCSD is considered a low wealth school system due to a limited commercial and industrial tax base and the large number of school-age children per household. With approximately 60% of revenue coming from State sources (compared to a statewide average of 47%) the District is highly susceptible to changes in State funding, including austerity reductions, Equalization Grant funding and changes in the Quality Basic Education (QBE) methodology. PCSD will receive \$27.3 million in Equalization Grant funding in FY2023 (the fourth highest award statewide). Based on FY2021 comparative data, the most recent information available, PCSD continues to be heavily dependent on the Equalization Grant, which accounted for 9% of per-pupil revenue, compared to a statewide percentage of only 3%.







**Millage Rate Changes.** Changes to the millage rate impact both local revenue and the Equalization Grant formula. Generally, reductions in the millage rate will result in the reduction of the grant award. Property Taxes (Ad Valorem) are expected to increase \$18.5 million or 18.7% in FY2023. This compares to FY2021 and FY2022 increases of 7.8% and 11.3%, respectively.

# Paulding County School District Fiscal Year Budget

2023

## What Makes Paulding County School District Funding Unique?

### What Makes Paulding County School District Funding Unique?

					FY2023 Budget
Demographic and Economic Factors	Local Funding Low Wealth	Unique Feature	How does that impact funding?	Measurement	Rankings
		Paulding County has a limited commercial and industrial tax base. In fact, only 17% of the tax digest is non-residential.	<b>Less local funding</b> due to a lower net tax digest per student (NDPS) and a slightly below-average millage rate.	NDPS is \$70,000 or 29% lower than the average large district in Georgia. On average, 38% of the large district tax digest is non-residential. <sup>a</sup>	28 out of 35 large districts or 105 out of 180 total districts in Local Revenue per Student <sup>b</sup>
		PCSD does not compensate for a limited tax base by inflating the millage rate.		18.750 millage rate compared to a large district average of 19.067. <sup>a</sup>	29 out of 35 large districts or 157 out of 180 total districts in Total Revenue per Student <sup>b</sup>
	State/Federal Funding	Paulding County has a large number of school-age children per household.	<b>Less local funding</b> because funding is based on property tax values not the number of school-age children living in the home.	10.7% more persons-per-household than the state average, specifically school-age children. <sup>c</sup>	
		PCSD is highly dependent on state funding sources.	<b>Highly susceptible to changes in state funding</b> , including austerity reductions, Equalization Grant funding and changes in the Quality Basic Education (QBE) formula.	Approximately 60% of PCSD revenue comes from state sources, compared to a statewide average of 47%. <sup>b</sup>	9 out of 35 large districts or 101 out of 180 total districts in State Revenue per Student <sup>b</sup>
		PCSD is one of the largest recipients of equalization.		8% of total General Fund revenue comes from the Equalization Grant. <sup>b</sup>	4 out of 35 large districts or 180 total districts in Equalization <sup>b</sup>
		PCSD has relatively low Title I funding.	<b>Less Federal funding.</b> Low wealth school districts typically have a higher percentage of Title I schools. This also impacts other funding allocations like the CARES Act, which was allocated based on Title I funding.	While PCSD ranks 4th in equalization funding (an indication of low wealth), it ranks 167 out of 180 in Title I funding per pupil. No other school district in Georgia has a greater disparity between equalization and Title I funding. <sup>d</sup>	30 out of 35 large districts or 167 out of 180 total districts <sup>d</sup>
		PCSD has relatively low free-and-reduced lunch participation.	<b>Less Federal funding.</b> Low wealth school districts typically have a higher percentage of free-and-reduced lunch. This also impacts other funding allocations like the IDEA grants (ESEP).	According to the US Census, Paulding County had a poverty percentage of 9.3% in 2020, 173 out of 180 total districts. The FY20 free-and-reduced lunch percentage was 40.8%, compared to a statewide average 24.5%.	29 out of 35 large districts <sup>d</sup>
	Enrollment Factors	PCSD is one of the fastest growing school districts in the state.	With a limited non-residential tax base, the value of new residential construction is critical. Typically, property taxes from new residential construction does not support the additional enrollment.	3-year average annual growth rate for FY17-FY21 was 1.3%, compared to a large district rate of -0.5%. FY23 enrollment is projected to grow 865 or 2.8%. <sup>b</sup>	11 out of 35 large districts and 180 total districts <sup>b</sup>
		PCSD has a high percentage of students in a Exceptional Students Educational Program (ESEP).	FY21, the average additional cost per ESEP student was \$2,348 or 29.1% (including Local, State and Federal sources).	In FY22, 15.1% of PCSD students were ESEP, compared to a large district average of 12.9%. This contributes to PCSD's low weighted NDPS (based on ESEP participation). <sup>b</sup>	5 out of 35 large districts and 28 out of 180 total districts <sup>b</sup>

Version 1.2

#### Sources:

<sup>a</sup> Georgia Department of Revenue, Consolidated Tax Digest Summaries

<sup>b</sup> Georgia Department of Education Enrollment (Data & Reporting) on 1.18.22, Revenue/Expenditures Reports and QBE Earnings (Data & Reporting, Financial Review)

<sup>c</sup> www.census.gov/quickfacts on 1.18.22

<sup>d</sup> Georgia Department of Education Title I (Offices & Divisions, Title Programs) and Free-and-Reduced Lunch (Data & Reporting),

#### Terms:

**Large Districts** are school districts with enrollment equal to or greater than 10,000

**Net Tax Digest** is the Paulding County Tax Assessor's summary of the projected taxable value of all commercial, industrial and residential property in the school district, net applicable exemptions.

**Net Digest per Student** (Weighted NDPS) is the NDPS weighted by participation in ESEP programs, lowering wealth-per-student.

**Weighted Net Digest per Student** (NDPS) is the next tax digest divided by the enrollment.

**ESEP** stands for Exceptional Students Educational Programs or special education.

**Persons per household**, or average household size, is obtained by dividing the number of persons in households by the number of households. A household includes all the persons who occupy a housing unit as their usual place of residence.

**Millage Rate** is the ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value established by the governing authority each fiscal year.

**QBE** or Quality Basic Education reflects funding allotted by the State on the basis of "Weighted" FTE (Full-time Equivalent students) to the local school system.

*Strategies to Address Factors:*

**Legislative Advocacy.**



**PAULDING COUNTY SCHOOL DISTRICT**

**BOARD OF EDUCATION**

Theresa Lyons - District 1  
 Nicholas Chester - District 2  
 Adam Clayton - District 3  
 Deborah Collett - District 4  
 John Dean - Vice Chair - District 5  
 Dan Nolan - District 6  
 Jeff Fuller - Chairman - At Large

## LEGISLATIVE PRIORITIES 2022

STATE FUNDING OF PUBLIC EDUCATION	PROGRAM FUNDING
<p>Georgia's plan for funding it's public schools should have as its primary objective the promotion of effective instruction and improved student achievement. Therefore, the Paulding County Board of Education supports the following priorities in financial support from the state.</p> <p><b>PRIORITY:</b> Encourage the elimination of austerity cuts and fully fund the Quality Basic Education (QBE) formula.</p> <p><b>PRIORITY:</b> Encourage the state's engagement with districts when changes in funding methodologies are considered in order to gauge the unique impact on districts like PCSD.</p> <p><b>PRIORITY:</b> Encourage the continuance of the Equalization Grant and it's funding methodology to support low wealth districts.</p> <p><b>PRIORITY:</b> Support efforts to protect and strengthen Georgia Teacher Retirement System (TRS) which provides a compelling recruitment and retention incentive for the education industry in Georgia.</p> <p><b>PRIORITY:</b> Encourage the requirement that all bills that have an impact on local school districts include a one-year delay in implementation and fiscal note detailing the budgetary impacts.</p>	<p><b>PRIORITY:</b> Continue to support funding for an expansion of Dual Enrollment opportunities for students.</p> <p><b>PRIORITY:</b> Support full funding of counseling services and student opportunities that will impact student graduation and post-secondary decision making. This includes funding graduation coaches to positively impact graduation rates and utilization of aptitude tests such as YouScience to positively guide students in post-secondary guidance.</p> <p><b>PRIORITY:</b> Support the inclusion of additional funding for technology budgets, providing for personnel, infrastructure, and equipment considerations, for all state technology-based mandates. This includes funding school based instructional technology specialists to support the education of students in our digital age.</p> <p><b>PRIORITY:</b> Encourage the state to continue to provide school districts with the appropriate resources to maintain a safe and secure environment for students and staff.</p> <p><b>PRIORITY:</b> Encourage additional funding for districts to provide appropriate school personnel to provide access to high quality academic, behavioral, and mental health supports. This includes supporting additional funding for nursing and mental health.</p> <p><b>PRIORITY:</b> Pursue additional funding for the expansion of virtual education, innovative educational opportunities, instructional resources and technology infrastructure for 21st century classrooms.</p> <p><b>PRIORITY:</b> Support efforts to address the long-term shortage of teachers in our classrooms by permitting retired educators to serve children full-time without losing their retirement benefit if they agree to pay a percentage of their salaries to TRS.</p> <p><b>PRIORITY:</b> Pursue additional funding to fully fund the state's student transportation formula to address the bus driver shortage and the financial and academic impact of the bus driver shortage across the state.</p>

### MAINTAIN LOCAL CONTROL OF PUBLIC EDUCATION

Given our diverse communities and needs throughout our state, it is our belief that decisions impacting our communities are best made by elected officials closest to the individuals they represent.

**PRIORITY:** Support the responsibility of local boards of education to govern local public schools, including matters of setting local millage rates, determining how funds are spent for education students, and establishing school calendars.

**PRIORITY:** Support the Vision for Public Education, published by the Georgia School Board Association (GSBA) and Georgia School Superintendents Association (GSSA), as a vehicle to raise awareness, address issues, and enhance public education in the state of Georgia.

**Support Economic Development.** The District works with the Board of Commissioners, Economic Development, current and potential businesses to promote economic development (see above).

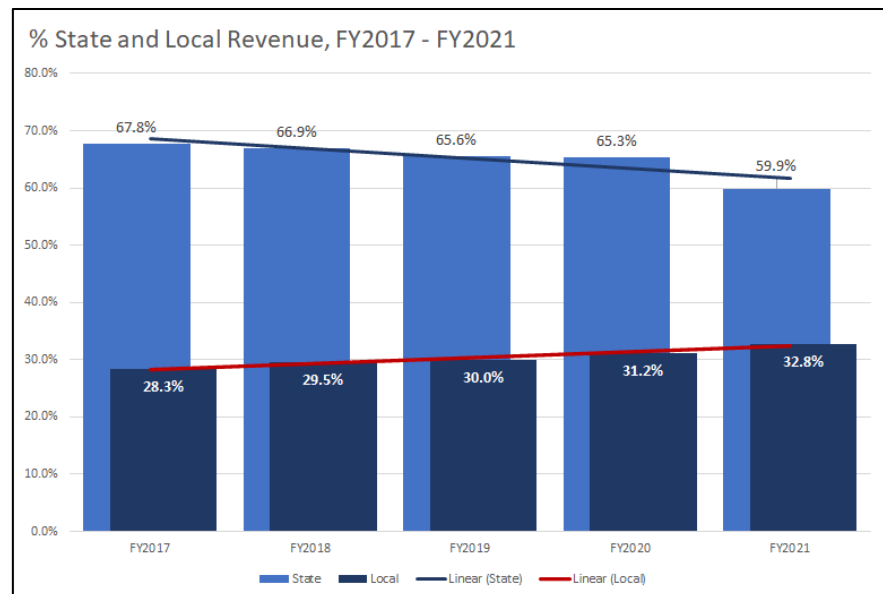
**Communication and Engagement.** The District routinely engages the community and relevant stakeholders to foster an understanding of the impact of enrollment growth, coupled with limited commercial and industrial development, on the school system (see above).

#### Overview:

Median household income (in 2020 dollars) for Paulding County and Georgia were \$74,154 and \$61,224, respectively.<sup>8</sup> Often cited as an indicator for wealth, as of October 2021, 27.8% of Paulding County students are eligible for free and reduced meals, compared to a statewide average of 45.3%.<sup>9</sup> Driven by lower housing costs and its proximity to metro Atlanta, Paulding County is a growing community. Population rose from 142,324 residents in 2010 to 168,661 in 2020, an increase of 18.5% compared to only 10.6% statewide.

Regardless of these positive attributes, PCSD is considered a low wealth school system due to a limited commercial and industrial tax base and the number of school-age children per household. With approximately 60% of revenue coming from State sources (compared to a statewide average of 47%) the District is highly susceptible to changes in State funding, including austerity reductions, Equalization Grant funding and changes in Quality Basic Education (QBE) methodology. The Equalization Grant, which is designed to support low wealth districts like PCSD, will provide \$27.3 million in funding during FY2023.

For FY2021, the most current data available, local sources were only 32.8% of PCSD per pupil revenue, compared to a statewide average of 41.6%. While local revenue has risen (from 28.3% in FY2017), PCSD continues to lag well behind the statewide average.



<sup>8</sup> [www.census.gov/quickfacts/](http://www.census.gov/quickfacts/) on 7/19/22

<sup>9</sup> Georgia Department of Education October 2021

## Operating Factors

**Issue: Rising Cost of Human Capital.** With around 88% of PCSD’s budget focused on salaries and benefits, the rising cost of human capital is a major factor bearing on the District’s future. These rising costs include, but are not limited to, the Teachers Retirement System (TRS) and State Health Benefit Plan, which have seen unprecedented increases over the past few years. As the demand for highly qualified teachers increases, the District must remain competitive in compensation and benefits.

### *Strategies to Address Factors:*

**Legislative Advocacy.** The District communicates legislative priorities each school (funding) year. FY2022 priorities included advocacy for the cost of human capital, including:

- Support efforts to protect and strengthen Georgia’s Teacher Retirement System (TRS), which provides a compelling recruitment and retention incentive for the education industry in Georgia.
- Encourage the requirement that all bills that have an impact on local school districts include a one-year delay in implementation and fiscal note detailing the budgetary impacts.
- Support efforts to address the long-term shortage of teachers in our classrooms by permitting retired educators to serve children full-time without losing their retirement benefit if they agree to pay a percentage of their salaries to TRS.
- Support full funding of counseling services and student opportunities that will impact student graduation and post-secondary decision making. This includes funding graduation coaches to positively impact graduation rates and utilization of aptitude tests such as YouScience to positively guide students in post-secondary guidance.
- Pursue additional funding to fully fund the state’s student transportation formula to address the bus driver shortage and the financial and academic impact of the bus driver shortage across the state.

**Position Control:** PCSD maintains a robust position allotment and control process.

### **Overview:**

The Proposed Budget will begin with 3,582 General Fund budgeted positions, around 90% of all positions. Salaries, benefits and professional services account for almost 88% of the budget proposal, which is consistent with most school districts in Georgia. A continued priority for FY2023 is improving teacher retention and compensation, as teachers are the lifeblood of the district and have the most direct connection to student achievement. The proposed budget maintains a multi-year trend of increasing employee pay, a full “step” increase, and a tiered scale which is how the school system defines an employee’s years of experience and compensates them accordingly.

## Revenues and Expenditures for all Funds

The following table provides a summary of beginning fund balance, budget forecasts for revenues and expenditures, and ending fund balance by Fund for the proposed budget.

Fund Category	Beginning Fund			Ending Fund
	Balance	Revenue	Expenditures	Balance
General	\$ 58,868,866	\$ 351,425,855	\$ 351,425,855	\$ 58,868,866
Special Revenue	4,019,738	39,263,358	38,583,157	\$ 4,699,940
School Nutrition	11,597,429	23,000,054	21,761,402	\$ 12,836,081
Capital Projects	88,993,133	29,927,560	77,557,369	\$ 41,363,324
Debt Service	3,322,304	13,157,545	13,826,953	\$ 2,652,896
<b>Total</b>	<b>\$ 166,801,471</b>	<b>\$ 456,774,372</b>	<b>\$ 503,154,736</b>	<b>\$ 120,421,107</b>

### Significant Changes

In the following table, General Fund salaries and benefit expenditures are anticipated to increase \$31.4 million from current year. This is due to multiple levels of salary raises in the proposed budget as well as an additional 280 in personnel to address enrollment growth of 863 students. General Fund revenue is also expected to increase due to an increase in QBE funding for the \$2,000 adjustment in the Teacher State Pay Scale and changes in assessed property values for 2021.

The Proposed Budget reflects a decline of \$5.9 million in fund balance for School Nutrition. This decline is the result of a spending plan, designed to bring fund balance more in line with industry standards. In addition, the Federal Government has ended the emergency relief funding that provided free meals for all students during FY2021 and FY2022. To provide some relief to students who do not qualify for free-and-reduced meals, the School Nutrition program will keep meal prices at before pandemic costs. Fund balance will be used to help cover the additional cost. There was also a Board approved 5.0% raise in salaries for classified employees in FY2023, which will increase salaries and benefit expenditures. Fund balance will be used to help cover the additional cost.

The Proposed Budget reflects a decrease of \$84.3 million in Capital Projects fund balance. This anticipated decrease is the result of the bond issuance in FY2021 and the use of those funds for various capital projects that span multiple fiscal years, along with their reimbursement-eligible expenditures.

The Proposed Budget reflects an increase of \$53.3 million in Capital Projects expenditures. This is primarily due to the construction of a new middle school and an addition to North Paulding High School totaling \$23.6 million and \$14.3 million respectively in FY2023. These construction projects will combat overcrowding due to exponential growth in the north part of the District. Other anticipated changes in expenditures are related to projects spanning multiple fiscal years.

Debt Service Fund reflects a 45.2% or \$4.3 million increase in expenditures due to the first principal payment of the general obligation bond issued in FY2021.



## Historical and Budget Forecast for all Funds

The following tables provide a summary of historical revenues, expenditures and ending fund balance by Fund.

### Funds Summary of Revenue

Funds (Category)	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Current Year	FY2023 Approved	Variance	%
General	\$ 278,137,332	\$ 298,433,150	\$ 303,252,725	\$ 334,748,245	\$ 351,425,855	\$ 16,677,610	5.0%
Special Revenue	18,157,300	15,072,208	28,392,060	31,021,273	39,263,358	8,242,085	26.6%
School Nutrition	14,654,020	12,904,321	14,834,890	24,410,667	22,077,964	(2,332,704)	-9.6%
Capital Projects	24,952,041	24,063,271	56,695,971	28,885,191	29,927,560	1,042,368	3.6%
Debt Service	17,570	407	2,354	205	-	(205)	-100.0%
<b>Total</b>	<b>\$ 335,918,263</b>	<b>\$ 350,473,356</b>	<b>\$ 403,178,000</b>	<b>\$ 419,065,582</b>	<b>\$ 442,694,737</b>	<b>\$ 23,629,155</b>	<b>5.6%</b>

### Funds Summary of Expenditures

Funds (Category)	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Current Year	FY2023 Approved	Variance	%
General	\$ 272,866,280	\$ 291,297,412	\$ 288,586,356	\$ 311,820,579	\$ 351,425,855	\$ 39,605,276	12.7%
Special Revenue	18,464,955	14,703,316	27,349,854	30,845,339	38,583,157	7,737,818	25.1%
School Nutrition	14,138,355	14,867,007	13,673,764	17,307,443	20,839,312	3,531,868	20.4%
Capital Projects	13,213,141	6,646,674	16,545,872	11,087,049	64,399,824	53,312,775	480.9%
Debt Service	8,230,856	8,216,956	8,204,206	9,525,653	13,826,953	4,301,300	45.2%
<b>Total</b>	<b>\$ 326,913,587</b>	<b>\$ 335,731,366</b>	<b>\$ 354,360,053</b>	<b>\$ 380,586,063</b>	<b>\$ 489,075,101</b>	<b>\$ 108,489,038</b>	<b>28.5%</b>

### Summary of Ending Fund Balances

Funds (Category)	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Current Year	FY2023 Approved	Variance	%
General	\$ 47,733,477	\$ 51,317,864	\$ 64,301,433	\$ 58,868,866	\$ 58,868,866	\$ (0)	0.0%
Special Revenue	1,898,075	2,266,967	3,843,904	4,019,738	4,699,940	680,201	16.9%
School Nutrition	5,295,766	3,333,080	4,494,205	11,597,429	12,836,081	1,238,652	10.7%
Capital Projects	9,167,446	20,406,612	52,356,811	88,993,133	41,363,324	(47,629,809)	-53.5%
Debt Service	132,520	1,644,751	3,325,599	3,322,304	2,652,896	(669,408)	-20.1%
<b>Total</b>	<b>\$ 64,227,284</b>	<b>\$ 78,969,274</b>	<b>\$ 128,321,952</b>	<b>\$ 166,801,471</b>	<b>\$ 120,421,107</b>	<b>\$ (46,380,364)</b>	<b>-27.8%</b>

\* Includes Other Sources (Uses)

The following tables provide a summary of budget forecasts for revenues, expenditures and ending fund balance by Fund.

### Summary of Revenue Budget Forecasts

Funds (Category)	FY2023 Proposed	FY2024 Forecast	FY2025 Forecast	FY2026 Forecast
General	\$ 351,425,855	\$ 354,063,750	\$ 369,545,610	\$ 386,437,470
Special Revenue	39,263,358	29,903,343	28,089,724	26,226,105
School Nutrition	22,077,964	17,826,666	18,361,466	18,912,310
Capital Projects	29,927,560	27,251,807	30,629,103	23,918,632
Debt Service	-	-	-	-
<b>Total</b>	<b>\$ 442,694,737</b>	<b>\$ 429,045,566</b>	<b>\$ 446,625,903</b>	<b>\$ 455,494,517</b>

### Summary of Expenditure Budget Forecasts

Funds (Category)	FY2023 Proposed	FY2024 Forecast	FY2025 Forecast	FY2026 Forecast
General	\$ 351,425,855	\$ 354,063,750	\$ 369,545,610	\$ 386,437,470
Special Revenue	38,583,157	29,903,343	28,089,724	26,226,105
School Nutrition	20,839,312	17,826,666	18,361,466	18,912,310
Capital Projects	64,399,824	43,559,709	17,273,654	12,387,599
Debt Service	13,826,953	13,779,012	13,780,040	14,106,566
<b>Total</b>	<b>\$ 489,075,101</b>	<b>\$ 459,132,480</b>	<b>\$ 447,050,494</b>	<b>\$ 458,070,050</b>

### Summary of Ending Fund Balance Forecasts

Funds (Category)	FY2023 Proposed	FY2024 Forecast	FY2025 Forecast	FY2026 Forecast
General	\$ 58,868,866	\$ 58,868,866	\$ 58,868,866	\$ 58,868,866
Special Revenue	4,699,940	4,699,940	4,699,940	4,699,940
School Nutrition	12,836,081	12,836,081	12,836,081	12,836,081
Capital Projects	41,363,324	11,276,410	10,851,819	8,276,286
Debt Service	2,652,896	2,652,896	2,652,896	2,652,896
<b>Total</b>	<b>\$ 120,421,107</b>	<b>\$ 90,334,193</b>	<b>\$ 89,909,602</b>	<b>\$ 87,334,068</b>

\* Includes Other Sources (Uses)

\*Includes Other Sources (Uses) refers to Transfers- Ins/Outs, which is shown in detail in the financial section.

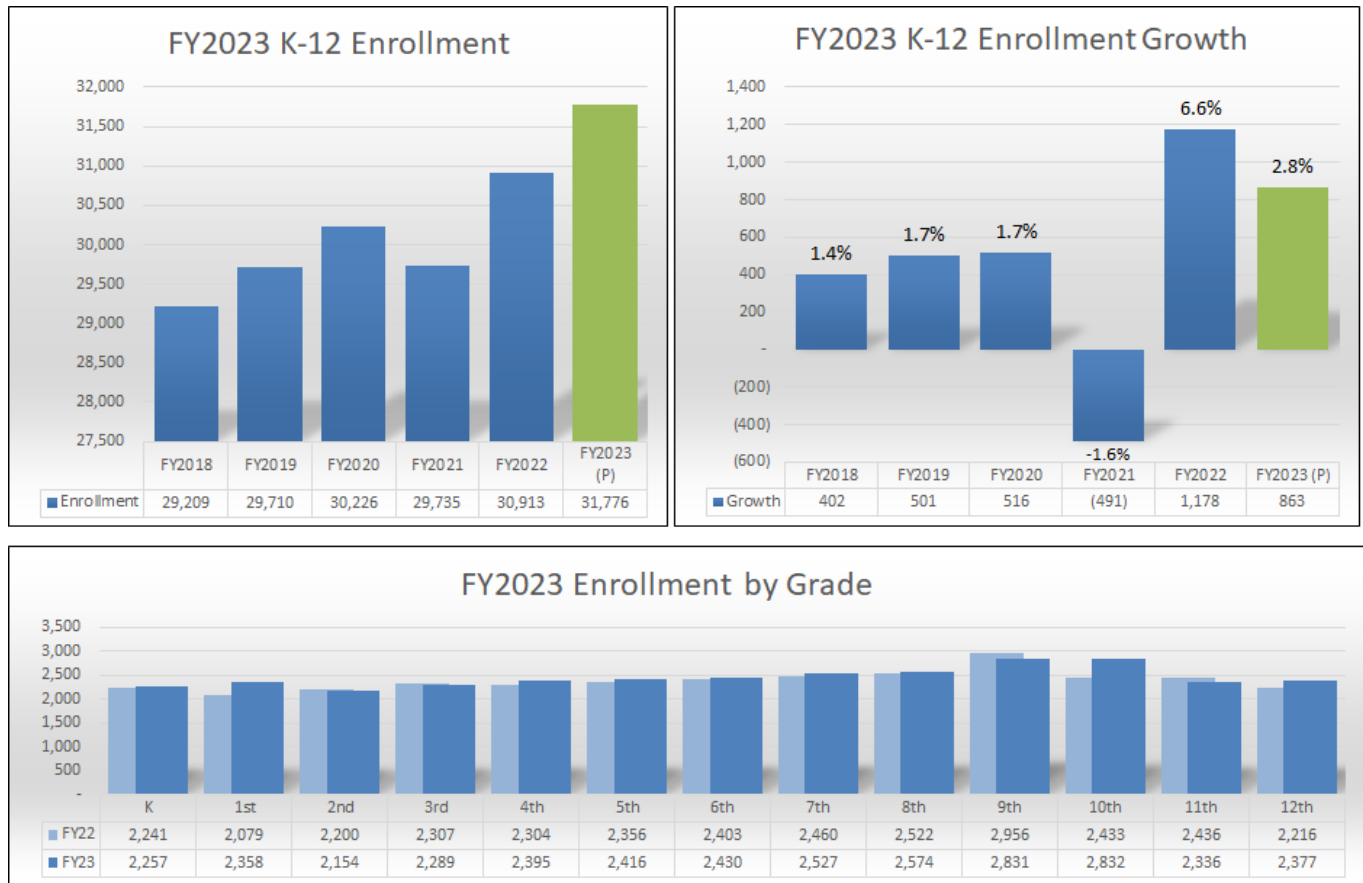


## Executive Summary: Informational

### Student Enrollment Trends and Forecast

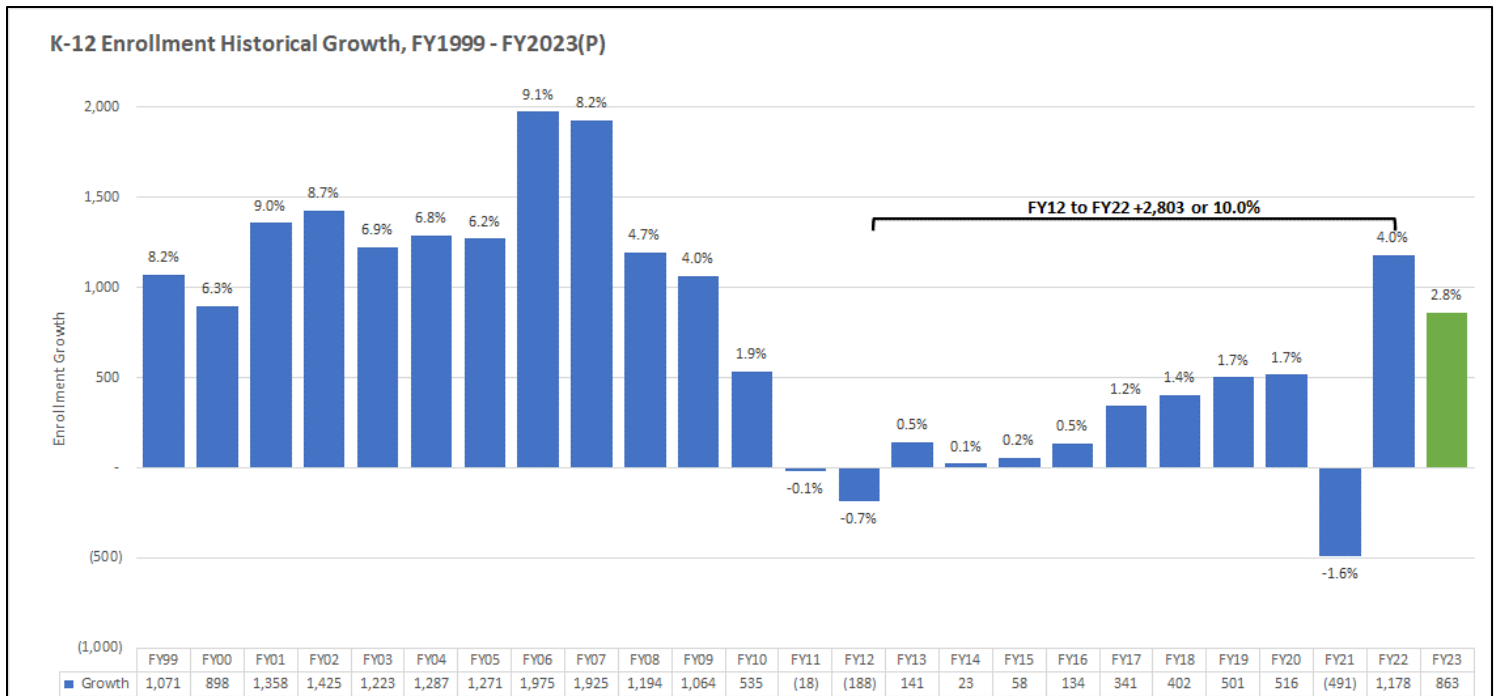
The District is projected to educate 31,776 students in the Proposed Budget year (school year 2022-2023), an increase of 863 students or 2.8%. Due to changes in educational environments from COVID-19, the District Plans to educate 798 students in a digital learning environment and 30,978 face-to-face.

- Elementary School Growth: 13,869 Students an Increase of 382 or 2.8%
- Middle School Growth: 7,530 Students an Increase of 145 or 2.0%
- High School Growth: 10,377 Students an Increase of 336 or 3.3%



## Historical Enrollment Growth

For the 10 years ending FY2022, the district had an annual growth rate of 1.0%. FY2012 to FY2022 enrollment increased 2,803 or 10.0% even with an anomaly in FY2021 because of the COVID-19 pandemic. 2022 enrollment grew 4.0%, the largest growth rate in a decade and much more than the largest district average of 0.5%. 2023 is projected to grow 863 or 2.8% with both digital learning and face-to-face instruction.



## Student Enrollment for Eight Years

See the following *FY2023 Projection Summary Report*, which includes the following:

- Three years of enrollment history
- Current year enrollment
- Proposed Budget year enrollment projection
- Three years of enrollment forecasts

# Paulding County School District Fiscal Year Budget

2023

## FY2023 Projection Summary Report

### Elementary Schools

	2018	2019	2020	2021
34 Abney Elementary	1054	1,251	1,320	1,239
20 Allgood Elementary	888	879	899	814
23 Baggett Elementary	632	632	616	603
31 Burnt Hickory Elementary	952	1,001	1,050	1,026
2 Dallas Elementary	425	446	444	431
26 Dugan Elementary	715	674	668	611
3 Hiram Elementary	782	809	808	737
33 Hutchens Elementary	707	670	666	637
5 McGarity Elementary	573	567	617	579
18 Nebo Elementary	673	633	632	598
6 New GA Elementary	306	305	332	347
15 Northside Elementary	468	497	572	580
16 Panter Elementary	526	528	533	506
25 Poole Elementary	419	436	450	420
32 Ragsdale Elementary	603	558	556	545
19 Roberts Elementary	711	659	644	576
24 Russom Elementary	887	876	868	844
14 Shelton Elementary	1215	1,202	1,205	1,200
8 Union Elementary	464	492	498	455
<b>All Total Elementary</b>	<b>13,000</b>	<b>13,115</b>	<b>13,378</b>	<b>12,748</b>

Current Year				FY2023 Projection			Three-Year Forecast		
2021-2022				2022-2023					
Rank	2022	Var	% Var	2023	Growth	% Var	2024	2025	2026
2	1,195	(44)	-3.6%	1,300	105	8.7%	1,413	1,537	1,671
5	872	58	7.1%	888	16	1.8%	904	921	938
12	606	3	0.5%	601	(5)	-0.8%	597	592	587
3	1,082	56	5.5%	1,099	17	1.6%	1,117	1,134	1,152
16	485	54	12.5%	523	38	7.8%	564	608	655
10	615	4	0.7%	630	15	2.4%	645	660	676
6	743	6	0.8%	765	22	3.0%	788	812	836
7	649	12	1.9%	652	3	0.5%	656	659	663
14	601	22	3.8%	603	2	0.3%	605	607	609
11	614	16	2.7%	638	24	3.9%	663	688	715
19	391	44	12.7%	397	6	1.6%	403	410	416
9	633	53	9.1%	661	28	4.4%	689	719	751
15	519	13	2.6%	532	13	2.6%	546	560	574
18	448	28	6.7%	447	(1)	-0.2%	446	446	445
13	605	60	11.0%	626	21	3.5%	648	671	694
8	635	59	10.2%	682	47	7.4%	733	788	846
4	940	96	11.4%	938	(2)	-0.2%	935	933	931
1	1,383	183	15.3%	1,401	18	1.3%	1,419	1,437	1,455
17	471	16	3.5%	486	15	3.1%	501	516	533
<b>19</b>	<b>13,487</b>	<b>739</b>	<b>5.8%</b>	<b>13,869</b>	<b>382</b>	<b>2.8%</b>	<b>14,272</b>	<b>14,698</b>	<b>15,149</b>

### Middle Schools

	2018	2019	2020	2021
27 Austin Middle	927	894	856	802
17 Dobbins Middle	673	643	666	607
9 East Paulding Middle	919	964	901	887
10 Herschel Jones Middle	714	778	812	818
22 Moses Middle	640	725	774	773
29 McClure Middle	1317	1,368	1,424	1,472
36 Ritch Middle	599	624	640	697
35 Scoggins Middle	714	741	728	745
11 South Paulding Middle	462	463	481	472
<b>All Total Middle School</b>	<b>6,965</b>	<b>7,200</b>	<b>7,282</b>	<b>7,273</b>

2021-2022				2022-2023					
Rank	2022	Var	% Var	2023	Growth	% Var	2024	2025	2026
5	783	(19)	-2.4%	777	(6)	-0.8%	771	765	759
8	611	4	0.7%	591	(20)	-3.2%	572	554	536
2	882	(5)	-0.6%	897	15	1.7%	913	929	945
4	804	(14)	-1.7%	798	(6)	-0.7%	792	787	781
3	878	105	13.6%	937	59	6.8%	1,001	1,069	1,141
1	1,511	39	2.6%	1,593	82	5.4%	1,679	1,770	1,865
7	700	3	0.4%	716	16	2.3%	732	748	765
6	743	(2)	-0.3%	740	(3)	-0.4%	737	733	730
9	473	1	0.2%	481	8	1.6%	489	497	505
<b>9</b>	<b>7,385</b>	<b>112</b>	<b>1.5%</b>	<b>7,530</b>	<b>145</b>	<b>2.0%</b>	<b>7,686</b>	<b>7,851</b>	<b>8,028</b>

### High Schools

Note: Includes AltEd

	2018	2019	2020	2021
12 East Paulding High	1685	1,743	1,783	1,766
21 Hiram High	1601	1,517	1,473	1,452
30 North Paulding High	2295	2,434	2,570	2,698
13 Paulding County High	1799	1,827	1,898	1,906
28 South Paulding High	1864	1,874	1,842	1,892
<b>All Total High School</b>	<b>9,244</b>	<b>9,395</b>	<b>9,566</b>	<b>9,714</b>

2021-2022				2022-2023					
Rank	2022	Var	% Var	2023	Growth	% Var	2024	2025	2026
4	1,893	127	7.2%	1,945	52	2.7%	1,998	2,053	2,110
5	1,458	6	0.4%	1,502	44	3.0%	1,547	1,593	1,640
1	2,836	138	5.1%	3,034	198	7.0%	3,245	3,471	3,713
2	1,932	26	1.4%	2,027	95	4.9%	2,127	2,232	2,341
3	1,922	30	1.6%	1,870	(52)	-2.7%	1,819	1,769	1,721
<b>5</b>	<b>10,041</b>	<b>327</b>	<b>3.4%</b>	<b>10,377</b>	<b>336</b>	<b>3.3%</b>	<b>10,736</b>	<b>11,118</b>	<b>11,526</b>

### Total Enrollment

	2018	2019	2020	2021
<b>Total</b>	<b>29,209</b>	<b>29,710</b>	<b>30,226</b>	<b>29,735</b>

2021-2022				2022-2023					
Rank	2022	Var	% Var	2023	Growth	% Var	2024	2025	2026
	<b>30,913</b>	<b>1,178</b>	<b>4.0%</b>	<b>31,776</b>	<b>863</b>	<b>2.8%</b>	<b>32,693</b>	<b>33,668</b>	<b>34,702</b>

FY23 Title 1 Schools

## Tax Base and Millage Rate Trends

The budget assumes a 17.750 millage rate for the maintenance and operation (M&O) of the District, which is slightly below average among comparable school districts. Coupled with above average school-aged persons per household, this results in an extremely low levy and local revenue per student. The chart to the right shows comparative data for 2021, the most current data available.

### M&O Millage Rate History

The last material change to the M&O Millage Rate occurred in 2007, an increase of 2.500 mills.

Lowered Five Times in Last 20 Years:

- 2022 -1.000
- 2019 -0.129
- 2013 -0.030
- 2003 -0.881
- 2002 -1.610

Raised once in Last 20 Years:

- 2007 +2.500

Millage Rate Reduction Considerations:

- ✓ Perpetual Loss of Revenue
- ✓ Loss will Compound as Digest Grows
- ✓ Impact on Equalization Grant
- ✓ Low Wealth School District
- ✓ Net Digest per Pupil Not Back to Pre-Recession Levels (Inflation Adjusted)

Rank	Millage Rate		Levy	Revenue
	2021 M&O Millage Rate	% Variance to PCSD	FY2021 Levy per Student	FY2021 Local Revenue per Student
1	Muscogee 23.321	Muscogee 4.571	Cobb \$5,600	Cobb \$12,383
2	Douglas 19.550	Douglas 0.800	Cherokee \$4,703	Richmond \$11,896
3	Richmond 19.312	Richmond 0.562	Avg Comp \$4,685	Bartow \$11,869
4	Avg Comp 19.067	Avg Comp 0.317	Coweta \$4,649	Avg >10k \$11,863
5	Cobb 18.900	Cobb 0.150	Avg >10k \$4,548	Muscogee \$11,629
6	Paulding 18.750	Paulding 0.000	Bartow \$4,506	Avg Comp \$11,533
7	Avg >10k 18.661	Avg >10k -0.089	Muscogee \$3,946	Douglas \$11,331
8	Cherokee 18.200	Cherokee -0.550	Douglas \$3,902	Carroll \$11,232
9	Bartow 18.116	Bartow -0.634	Richmond \$3,466	Coweta \$11,007
10	Carroll 17.998	Carroll -0.752	Paulding \$3,254	Paulding \$10,940
11	Coweta 17.140	Coweta -1.610	Carroll \$2,930	Cherokee \$10,918

### Bond Millage

In FY2012, the District eliminated the Bond millage rate of 2.963, with debt service now funded through E-SPLOST.

### 2022 Millage Rate Highlights:

- An M&O millage rate of 17.750 was utilized in the FY2023 Budget.
- Bond millage rate of 0.000 will be maintained in the FY2023 Budget, with bond principal and interest paid through E-SPLOST. A bond millage of approximately 1.061 would be required to meet FY2023 debt service.
- Net M&O Digest is projected to increase \$1.4 billion or 26.4% to \$6.8 billion.

Paulding County School District  
Fiscal Year Budget

2023

- Changes in assessed property values (reassessment) will increase 2022 property taxes by an average 20.5%.
- Other changes to the digest will decrease 2022 property taxes by -0.9%, compared to 1.6% in 2021.
- Net Taxes or levy will increase 19.6%.

### Current Tax Digest and Five-Year History of Assessed Value and Taxes Levied

Below is a five-year history (2017-2021) and 2022 or FY2023, the Proposed Budget year, of assessed value of taxable property, tax rates, and taxes levied. In addition, the information below provides an analysis of the millage rate's effect on the average taxpayer for the same period.

<b>Paulding County Board of Education</b> <b>CURRENT 2022 TAX DIGEST AND FIVE YEAR HISTORY OF LEVY</b>						
The Paulding County Board of Education does hereby announce that the millage rate will be established at a meeting to be held at the Paulding County Board of Education Board Room on June 14, 2022 at 6:30 PM EST and pursuant to the requirements of O.C.G.A 48.5.32, do hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.						
County School	2017	2018	2019	2020	2021	2022
Real & Personal Ad Valorem	\$ 4,267,812,331	\$ 4,695,351,018	\$ 5,197,039,026	\$ 5,676,816,294	\$ 6,308,413,844	\$ 8,016,129,739
Motor Vehicle Ad Valorem	109,114,430	84,458,480	69,422,580	31,621,130	50,251,310	47,147,590
Mobile Home Ad Valorem	1,781,714	1,646,786	1,644,067	1,632,921	1,534,173	1,591,706
Timber Ad Valorem (100%)	1,068,015	501,435	208,158	5,360	225,181	574,328
Heavy Duty Equipment	942,267	133,553	49,891	163,857	86,134	144,573
<b>Gross Digest</b>	<b>4,380,718,757</b>	<b>4,782,091,272</b>	<b>5,268,363,722</b>	<b>5,710,239,562</b>	<b>6,360,510,642</b>	<b>8,065,587,936</b>
Less M&O Exemptions	(626,135,711)	(698,086,901)	(797,100,194)	(891,271,119)	(995,663,606)	(1,286,131,802)
<b>Net Digest</b>	<b>3,754,583,046</b>	<b>4,084,004,371</b>	<b>4,471,263,528</b>	<b>4,818,968,443</b>	<b>5,364,847,036</b>	<b>6,779,456,134</b>
Gross M&O Millage Rate	18.879%	18.879%	18.750%	18.750%	18.750%	17.750%
Less Millage Rate Rollbacks						
<b>Net M&amp;O Millage Rate</b>	<b>18.879%</b>	<b>18.879%</b>	<b>18.750%</b>	<b>18.750%</b>	<b>18.750%</b>	<b>17.750%</b>
<b>Net Taxes Levied</b>	<b>\$ 70,882,773</b>	<b>\$ 77,101,919</b>	<b>\$ 83,836,191</b>	<b>\$ 90,355,658</b>	<b>\$ 100,590,882</b>	<b>\$ 120,335,346</b>
Net Taxes \$ Increase	\$ 6,123,180	\$ 6,219,145	\$ 6,734,273	\$ 6,519,467	\$ 10,235,224	\$ 19,744,464
Net Taxes % Increase	9.5%	8.8%	8.7%	7.8%	11.3%	19.6%
Note: M&O is Maintenance and Operations. 2022 Net Taxes Levied reflects 17.750, pending Paulding County Board of Education adoption of 2022 Millage Rate.						
<b>Impact on Taxpayer</b>						
Homestead Exemption	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)
Market Value	\$ 197,019	\$ 201,232	\$ 218,808	\$ 235,823	\$ 262,536	\$ 314,068
40% Market Value, less Exemption	\$ 76,808	\$ 78,493	\$ 85,523	\$ 92,329	\$ 103,015	\$ 123,627
M&O Millage Rate	18.879%	18.879%	18.750%	18.750%	18.750%	17.750%
Ad Valorem Taxes	\$ 1,450	\$ 1,482	\$ 1,604	\$ 1,731	\$ 1,932	\$ 2,194
<b>Increase</b>	<b>\$ 400</b>	<b>\$ 32</b>	<b>\$ 122</b>	<b>\$ 128</b>	<b>\$ 328</b>	<b>\$ 263</b>
<b>% Increase</b>	<b>29.5%</b>	<b>2.2%</b>	<b>8.2%</b>	<b>8.0%</b>	<b>20.5%</b>	<b>13.6%</b>
<b>Tax Rates and Collections</b>						
M&O Millage Rate	18.879%	18.879%	18.750%	18.750%	18.750%	17.750%
Taxes Levied	\$ 70,882,773	\$ 77,101,919	\$ 83,836,191	\$ 90,355,658	\$ 100,590,882	\$ 120,335,346
Collections	\$ 59,978,589	\$ 64,551,710	\$ 70,766,355	\$ 77,067,557	\$ 84,028,718	\$ 100,897,395
<b>% Collections vs Levy</b>	<b>84.6%</b>	<b>83.7%</b>	<b>84.4%</b>	<b>85.3%</b>	<b>83.5%</b>	<b>83.8%</b>
Collections Less 2.5% Fee*	\$ 58,479,124	\$ 62,937,917	\$ 68,997,196	\$ 75,140,868	\$ 81,928,000	\$ 98,374,960
* Reflects the Collection Fee charged by the Tax Commissioner of Paulding County.						

## Proposed Budget Personnel Changes

The Proposed Budget contemplates the addition of 280 positions to support student-to-teacher ratios, school-based allotment assumptions, in addition to administrative, clerical and operational demands. Below is a list of allotment changes contained in the FY2023 Budget.

	FY2023 Changes (Original Budget)														
	General Fund					Grants					SNP		Total		
	Original GenEd	+/-	Original ESEP	+/-	Total	Original ESEP	+/-	Original Other	+/-	Total	Original SNP	+/-	Original	+/-	Grand Total
School Based Allotments:															
Elementary Schools	1,062	94	239	11	1,406	46	3	26	10	84	110	-	1,483	117	1,600
Middle Schools	478	23	154	5	660	7	-	12	6	25	60	-	711	34	745
High Schools	553	23	150	5	731	7	1	8	2	18	57	-	775	31	806
Total School Based Allotments	2,093	140	543	21	2,797	60	4	46	18	127	227	-	2,969	182	3,151
Other Direct Instruction & Support															
Curriculum & School Improvement *	28	4	-	-	32	-	-	-	-	-	-	-	28	4	32
Student Services	-	-	78	10	88	3	6	-	-	9	-	-	81	16	97
New Hope Education Center	41	(12)	8	(7)	30	-	1	50	9	60	-	-	98	(9)	89
Total (84%)	2,162	132	629	24	2,946	63	11	95	27	196	227	-	3,176	193	3,369
School Leadership Division	16	4	-	-	20	-	-	4	1	-	-	-	20	5	25
Safety & Security	3	9	-	-	12	-	-	-	-	-	-	-	3	9	12
Nursing	3	1	-	-	4	-	-	2	-	-	-	-	5	1	6
Central Registration	7	-	-	-	7	-	-	-	-	-	-	-	7	-	7
Transportation	340	51	-	-	391	21	-	-	-	-	-	-	361	51	412
Maintenance	38	2	-	-	40	-	-	-	-	1	1	1	39	3	42
Custodial Services	12	1	-	-	13	-	-	-	-	-	-	-	12	1	13
SNP	-	-	-	-	-	-	-	-	-	11	11	1	11	1	12
Teaching & Learning Division	2	1	-	-	3	-	-	-	-	-	-	-	2	1	3
Curriculum	14	-	-	-	14	-	-	6	4	-	-	-	20	4	24
School Improvement	5	-	-	-	5	-	-	19	-	-	-	-	24	-	24
Student Services (FC 94)	-	-	20	-	20	4	-	-	-	-	-	-	24	-	24
CTAE	3	-	-	-	3	-	-	-	-	-	-	-	3	-	3
Technology Division	38	10	-	-	48	-	-	-	-	-	-	-	38	10	48
Business Services Division	22	0	-	-	22	-	-	1	(0)	-	-	-	23	-	23
Human Resources Division	10	-	-	-	10	-	-	-	-	-	-	-	10	-	10
Superintendent's Office	12	1	-	-	13	-	-	-	-	-	-	-	12	1	13
Board and PEF	7	-	-	-	7	-	-	-	-	-	-	-	7	-	7
Grand Total	2,694	212	649	24	3,579	88	11	127	31	208	239	2	3,798	280	4,078

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

## Changes in Debt

On March 24, 2022, the School District (A) issued Taxable General Obligation Refunding Bond, Series 2022 in the original principal amount of \$60,625,000, for the purpose of refunding a portion of the outstanding General Obligation Refunding Bonds, Series 2014 and (B) approved the issuance of the General Obligation Refunding Bond, Series 2025, in the original principal amount of \$58,720,000, for the purpose of refunding the Series 2022 Bond.

As of June 30, 2022, the District has \$103.1 million in outstanding bonds. This amount of debt, applicable to debt limits, is well below the legal debt margin. Debt service for FY2023 includes:

Principal	\$	10,745,000
Interest		3,077,953
Annual Fees*		4,000
<b>Total Debt Service</b>	<b>\$</b>	<b>13,826,953</b>

\* \$4,000 has been budgeted for the annual agent fees and dissemination services.

## Benchmark Data

### Per-Pupil Revenue

Below is per-pupil revenue data for the District, comparable districts and the statewide average, based on the most current data available (FY2021). District highlights include:

- Although the 12<sup>th</sup> largest district by enrollment, PCSD ranks 157 out of all 180 statewide districts in total per-pupil revenue
- PCSD ranks 105 in local per-pupil revenue

School District	FTE	Rank	FTE %	Local Revenue per		State Revenue per		Federal Revenue		Total Revenue per	
				FTE	%	FTE	%	per FTE	%	FTE	Total %
Paulding County	30,017	12	1.8%	\$ 3,587	1.3%	\$ 6,551	2.0%	\$ 802	1.1%	\$ 10,940	1.6%
Allocation				32.8%		59.9%		7.3%		100.0%	
Savannah-Chatham County	35,180	10	2.1%	\$ 8,761	3.6%	\$ 4,357	1.6%	\$ 1,197	1.9%	\$ 14,314	2.4%
Muscogee County	30,153	11	1.8%	\$ 4,126	1.4%	\$ 5,798	1.8%	\$ 1,705	2.3%	\$ 11,629	1.7%
Richmond County	28,516	14	1.7%	\$ 3,616	1.2%	\$ 6,132	1.8%	\$ 2,147	9.9%	\$ 11,896	1.6%
Houston County	28,953	13	1.7%	\$ 3,416	1.2%	\$ 7,189	2.1%	\$ 1,653	7.7%	\$ 12,258	1.7%
Douglas County	26,111	17	1.5%	\$ 3,935	1.2%	\$ 6,139	1.6%	\$ 1,257	5.3%	\$ 11,331	1.4%
Bartow County	13,060	27	0.8%	\$ 5,230	0.8%	\$ 5,645	0.8%	\$ 993	2.1%	\$ 11,869	0.8%
Carroll County	14,582	23	0.9%	\$ 3,240	0.6%	\$ 6,723	1.0%	\$ 1,270	3.0%	\$ 11,232	0.8%
Average	25,222	-	1.5%	\$ 4,618	1.4%	\$ 5,998	1.5%	\$ 1,460	5.9%	\$ 12,076	1.5%
Variance to PCSD				\$ 1,031		\$ (554)		\$ 658		\$ 1,135	
% Variance to PCSD				28.7%		-8.5%		82.0%		10.4%	
<b>State Totals</b>	<b>1,680,347</b>	<b>-</b>	<b>100.0%</b>	<b>\$ 5,109</b>		<b>\$ 5,841</b>		<b>\$ 1,322</b>		<b>\$ 12,272</b>	
Allocation				41.6%		47.6%		10.8%		100.0%	
Variance to PCSD				\$ 1,522		\$ (710)		\$ 520		\$ 1,332	
% Variance to PCSD				42.4%		-10.8%		64.8%		12.2%	



## Per-Pupil Expenditures

Below is per-pupil expenditure data for the District, comparable districts and the statewide average, based on the most current data available (FY2021).  
District highlights include:

- Although the 12<sup>th</sup> largest district by enrollment, PCSD ranks 145 out of all 180 statewide districts in per-pupil expenditures
- Ranks 105<sup>th</sup> in per-pupil expenditures for Instruction, reflecting a commitment to spending available resources in the function of Instruction

School District	FTE	Instruction per FTE	%	Pupil Services per FTE	%	Improvement & Media per FTE	%	General, Business, Central per FTE	%	School Admin per FTE	%	Transportation per FTE	%	Maintenance per FTE	%	Total per FTE
Paulding County	30,017	\$ 7,155	68.7%	\$ 452	4.3%	\$ 682	6.6%	\$ 245	2.4%	\$ 666	6.4%	\$ 557	5.4%	\$ 655	6.3%	\$ 10,412
Savannah-Chatham County	35,180	\$ 7,599	59.5%	\$ 812	6.4%	\$ 541	4.2%	\$ 1,082	8.5%	\$ 823	6.4%	\$ 618	4.8%	\$ 1,289	10.1%	\$ 12,763
Muscogee County	30,153	\$ 6,967	64.1%	\$ 615	5.7%	\$ 630	5.8%	\$ 592	5.4%	\$ 696	6.4%	\$ 451	4.1%	\$ 925	8.5%	\$ 10,876
Richmond County	28,516	\$ 6,711	61.6%	\$ 491	4.5%	\$ 739	6.8%	\$ 495	4.5%	\$ 980	9.0%	\$ 454	4.2%	\$ 1,023	9.4%	\$ 10,893
Houston County	28,953	\$ 7,807	68.0%	\$ 556	4.8%	\$ 449	3.9%	\$ 434	3.8%	\$ 787	6.9%	\$ 595	5.2%	\$ 850	7.4%	\$ 11,478
Douglas County	26,111	\$ 6,961	67.4%	\$ 382	3.7%	\$ 516	5.0%	\$ 452	4.4%	\$ 793	7.7%	\$ 450	4.4%	\$ 777	7.5%	\$ 10,332
Bartow County	13,060	\$ 7,458	68.6%	\$ 466	4.3%	\$ 429	3.9%	\$ 356	3.3%	\$ 785	7.2%	\$ 587	5.4%	\$ 796	7.3%	\$ 10,877
Carroll County	14,582	\$ 7,116	67.6%	\$ 461	4.4%	\$ 469	4.4%	\$ 354	3.4%	\$ 788	7.5%	\$ 574	5.4%	\$ 773	7.3%	\$ 10,534
Average	25,222	\$ 7,231	65.1%	\$ 540	4.9%	\$ 539	4.9%	\$ 538	4.8%	\$ 807	7.3%	\$ 532	4.8%	\$ 919	8.3%	\$ 11,108
Variance to PCSD		\$ 77	-3.6%	\$ 89	0.5%	\$ (143)	-1.7%	\$ 293	2.5%	\$ 141	0.9%	\$ (25)	-0.6%	\$ 264	2.0%	\$ 695
% Variance to PCSD		1.1%		19.6%		-21.0%		119.2%		21.2%		-4.5%		40.3%		6.7%
<b>State Totals</b>	<b>1,680,347</b>	<b>\$ 7,396</b>		<b>\$ 553</b>		<b>\$ 594</b>		<b>\$ 561</b>		<b>\$ 762</b>		<b>\$ 545</b>		<b>\$ 910</b>		<b>\$ 11,319</b>
Allocation		65.3%		4.9%		5.2%		5.0%		6.7%		4.8%		8.0%		100.0%
Variance to PCSD		\$ 241		\$ 101		\$ (88)		\$ 316		\$ 96		\$ (13)		\$ 255		\$ 907
% Variance to PCSD		3.4%		22.3%		-12.9%		128.7%		14.4%		-2.3%		38.9%		8.7%



## Organizational Section

---



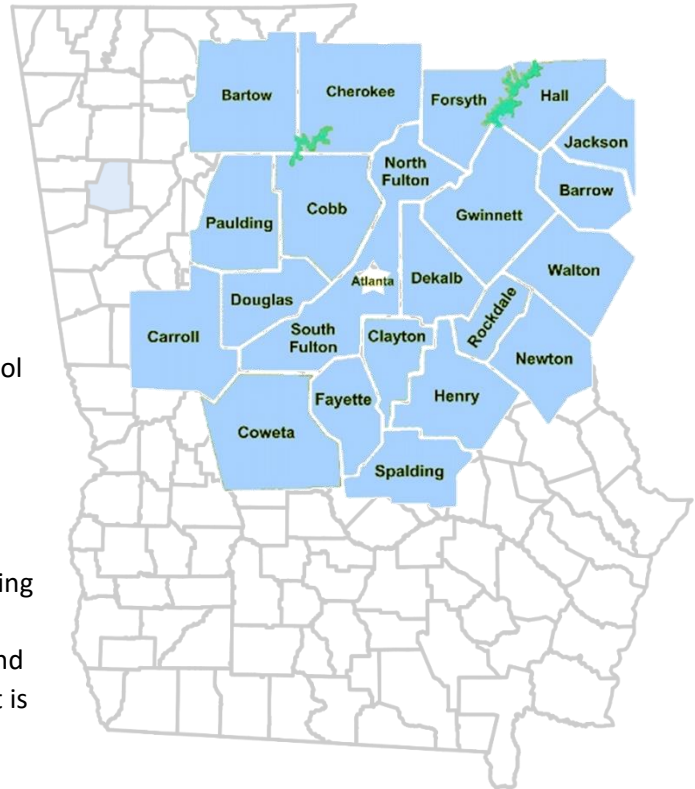
*Rachel Stancel, Hiram HS  
2022 PCSD Teacher of the Year*



## About Paulding County School District

Paulding County School District (“PCSD” or “District”) was established under the laws of the State of Georgia and operates under the guidance of a Board of Education (“BOE” or “Board”) elected by the voters and a Superintendent appointed by the Board. The school district is organized as a separate legal entity and has the power to request the levy of taxes and issue bonds. Its budget is not subject to approval by any other entity. Accordingly, the school district is a primary government and consists of all the organizations that compose its legal entity.

The District provides public education for Pre-K (Special Education) and Kindergarten through 12<sup>th</sup> grade students in Paulding County, Georgia. Paulding County is located in the northwestern part of the State of Georgia. It is a suburban Atlanta county and a part of the metropolitan Atlanta. The county seat is Dallas.



## Fast Facts, Enrollment, and Campuses

### 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
<b>33</b>	<b>Schools plus the New Hope Education Center</b>

K-12 Enrollment <sup>2</sup>	Gender <sup>3</sup>		Free/Reduced Meals <sup>2</sup>
30,913	51% M	49% F	40.1% Eligible

Racial Diversity <sup>3</sup>					Employees <sup>1</sup>		
White	Black	Ethnic Hispanic	Multi-ethnic	Other	3,598	3,618	3,793
53%	28%	12%	6%	1%	FY2020	FY2021	FY2022

Financial <sup>1</sup>				Financial Efficiency Rating <sup>4</sup>		
General Fund Budget (millions)	GF per Pupil	M&O Millage	Bond Millage	4.0	4.0	4.0
\$314.8	\$10,183	18.750	0.000	FY2017	FY2018	FY2019

### PCSD is the 12th Largest School District in the State of Georgia<sup>2</sup>

<sup>1</sup> FY2022 Quarterly Financial Report, YTD September 2021

<sup>2</sup> FY2022 Enrollment (October 2021) & FY2021 FRL (October 2020), GaDOE (K-12)

<sup>3</sup> FY2022 (October 2021), GaDOE (PK-12)

<sup>4</sup> FY2016-18 GOSA Financial Efficiency Star Rating (Most Recent Rating)

Paulding County School District  
Fiscal Year Budget

2023

Schools and Enrollment Projections

Elementary Schools

			2021-2022				2022-2023		
			Rank	2022	Var	% Var	2023	Growth	% Var
34	Abney Elementary	NE	2	1,195	(44)	-3.6%	1,300	105	8.7%
20	Allgood Elementary	SW	5	872	58	7.1%	888	16	1.8%
23	Baggett Elementary	SE	12	606	3	0.5%	601	(5)	-0.8%
31	Burnt Hickory Elementary	NE	3	1,082	56	5.5%	1,099	17	1.6%
2	Dallas Elementary	NW	16	485	54	12.5%	523	38	7.8%
26	Dugan Elementary	SE	10	615	4	0.7%	630	15	2.4%
3	Hiram Elementary	SE	6	743	6	0.8%	765	22	3.0%
33	Hutchens Elementary	SE	7	649	12	1.9%	652	3	0.5%
5	McGarity Elementary	NE	14	601	22	3.8%	603	2	0.3%
18	Nebo Elementary	SE	11	614	16	2.7%	638	24	3.9%
6	New GA Elementary	SW	19	391	44	12.7%	397	6	1.6%
15	Northside Elementary	NW	9	633	53	9.1%	661	28	4.4%
16	Panther Elementary	SE	15	519	13	2.6%	532	13	2.6%
25	Poole Elementary	NW	18	448	28	6.7%	447	(1)	-0.2%
32	Ragsdale Elementary	SW	13	605	60	11.0%	626	21	3.5%
19	Roberts Elementary	NE	8	635	59	10.2%	682	47	7.4%
24	Russom Elementary	NE	4	940	96	11.4%	938	(2)	-0.2%
14	Shelton Elementary	NE	1	1,383	183	15.3%	1,401	18	1.3%
8	Union Elementary	SW	17	471	16	3.5%	486	15	3.1%
All Total Elementary			19	13,487	739	5.8%	13,869	382	2.8%

Middle Schools

Middle Schools			2021-2022				2022-2023		
			Rank	2022	Var	% Var	2023	Growth	% Var
27	Austin Middle	SE	5	783	(19)	-2.4%	777	(6)	-0.8%
17	Dobbins Middle	SE	8	611	4	0.7%	591	(20)	-3.2%
9	East Paulding Middle	NE	2	882	(5)	-0.6%	897	15	1.7%
10	Herschel Jones Middle	NW	4	804	(14)	-1.7%	798	(6)	-0.7%
22	Moses Middle	NE	3	878	105	13.6%	937	59	6.8%
29	McClure Middle	NE	1	1,511	39	2.6%	1,593	82	5.4%
36	Ritch Middle	NE	7	700	3	0.4%	716	16	2.3%
35	Scoggins Middle	SW	6	743	(2)	-0.3%	740	(3)	-0.4%
11	South Paulding Middle	SE	9	473	1	0.2%	481	8	1.6%
All Total Middle School			9	7,385	112	1.5%	7,530	145	2.0%

High Schools

Note: Includes AltEd

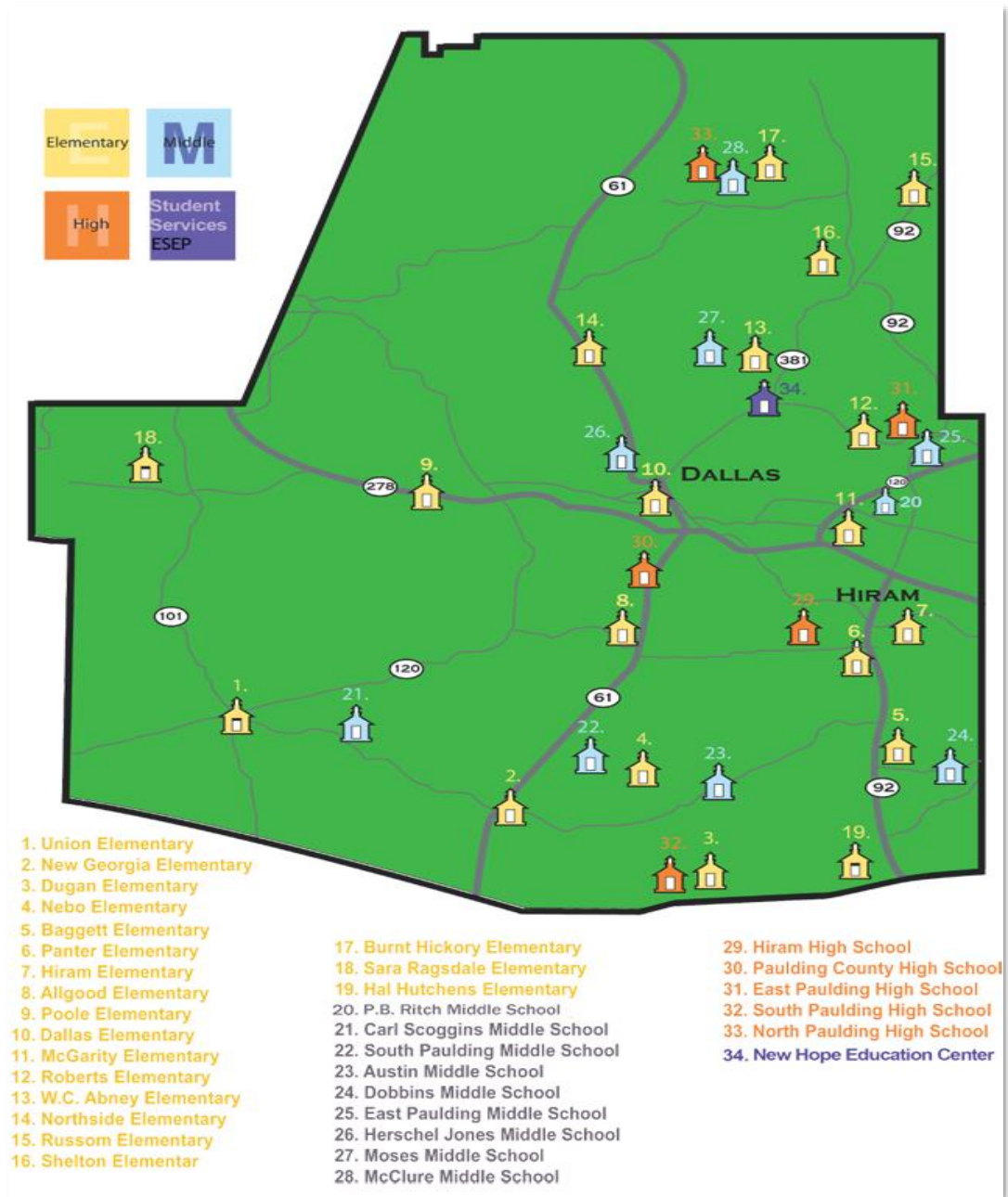
High Schools			2021-2022				2022-2023		
Note: Includes AltEd			Rank	2022	Var	% Var	2023	Growth	% Var
12	East Paulding High	NE	4	1,893	127	7.2%	1,945	52	2.7%
21	Hiram High	SE	5	1,458	6	0.4%	1,502	44	3.0%
30	North Paulding High	NE	1	2,836	138	5.1%	3,034	198	7.0%
13	Paulding County High	SE	2	1,932	26	1.4%	2,027	95	4.9%
28	South Paulding High	SE	3	1,922	30	1.6%	1,870	(52)	-2.7%
All Total High School			5	10,041	327	3.4%	10,377	336	3.3%

Total Enrollment

Total Enrollment	2021-2022				2022-2023		
	Rank	2022	Var	% Var	2023	Growth	% Var
Total		30,913	1,178	4.0%	31,776	863	2.8%



### School Locations



## Governance Structure

### Paulding County Board of Education

The District is governed by an elected seven-member Board which selects the Superintendent of Schools. The seven-member Board, elected for four-year terms, includes six post positions and an at-large position. Elected annually by the Board, the Chair and Vice Chair facilitate Board business and meetings. The primary duties of the Board include selecting a Superintendent, enacting Board policies and approving the annual budget. The Superintendent and District Staff enforce the District's strategic mission and board policies to ensure that each student has an equal opportunity for a quality education.



### Board of Education

From left to right: Steve Barnette (Superintendent), John Dean (District 5), Deborah Collett (District 4), Adam Clayton (District 3), Theresa Lyons (District 1), Dan Nolan (District 6), Nicholas Chester (District 2), Jeff Fuller (At-Large), Tom Cable (Board Attorney)

## District Leadership and Organizational Chart

### Organizational Structure

The District is organized by six divisions and eleven departments.

### Superintendent



Mr. Steve Barnette is the Superintendent of the District. Mr. Barnette has worked in accounting and finance for 32 years.

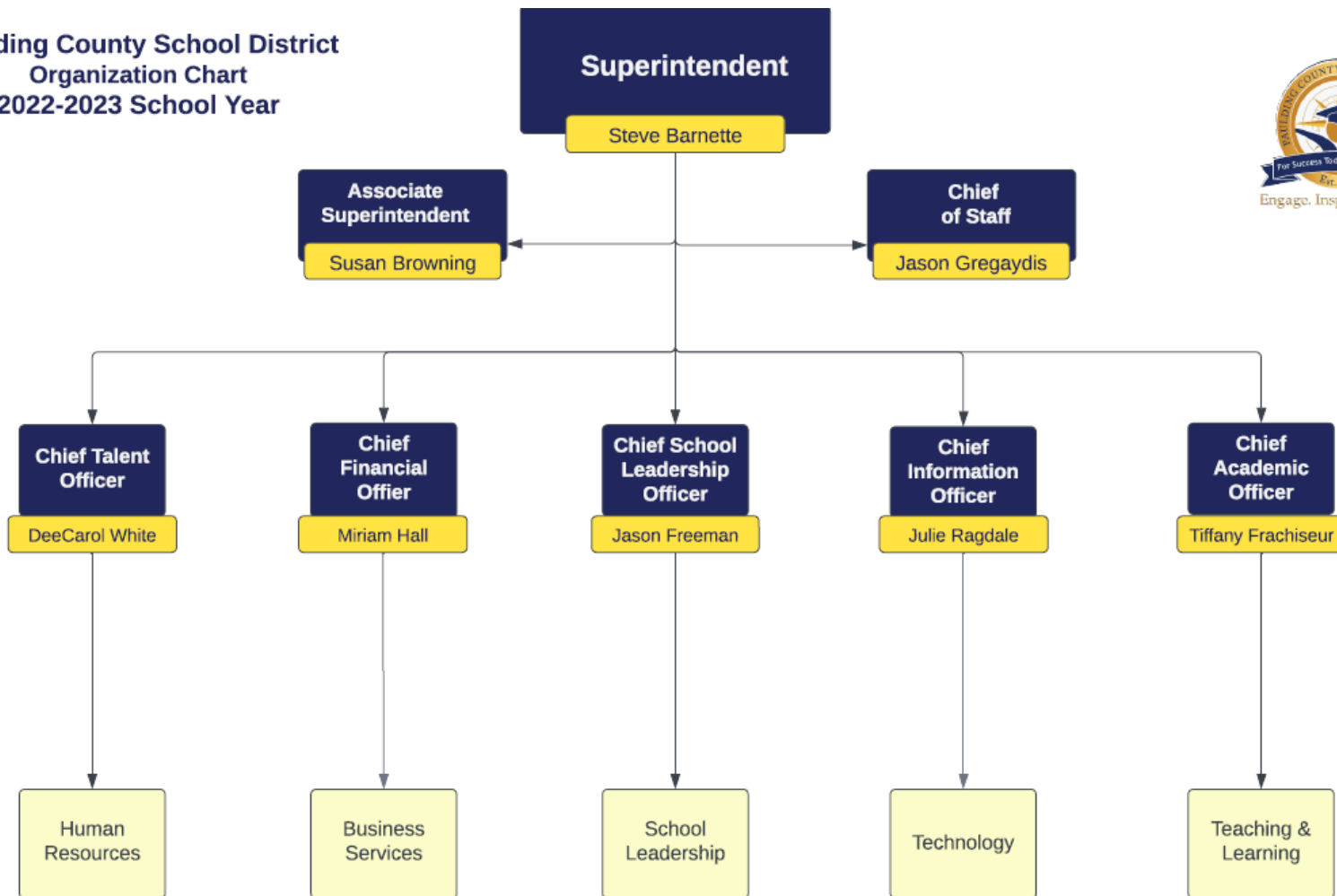
Prior to being named Superintendent, Mr. Barnette served as Corporate Controller, Chief Operating Officer, Senior Vice President and Principal, Chief Financial Officer, and Interim Superintendent. He has worked in education for 10 years as a Director of Accounting Services and as Chief Financial Officer. He received his undergraduate and master's degree, in Finance and Business Administration, from Kennesaw State University.

Mr. Barnette and his family have made Paulding County their home for the past 21 years. His wife is a career educator and a teacher at Burnt Hickory Elementary School. They are the parents of five children educated in public schools (four of whom came through the Paulding County School District).

The Superintendent's Cabinet includes the following direct reports:

1. Dr. Susan Browning, Associate Superintendent
2. Dr. Jason Gregaydis, Chief of Staff
3. DeeCarol White, Chief Talent Officer
4. Miriam Hall, Chief Financial Officer
5. Jason Freeman, Chief School Leadership Officer
6. Julie Ragsdale, Chief Information Officer
7. Tiffany Frachiseur, Chief Academic Officer

Paulding County School District  
Organization Chart  
2022-2023 School Year



PCSD Local School Administration can be found in the Informational Section



## Performance Foundations - Vision, Mission, and Beliefs

### Our Vision

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

### Our Mission

Engage. Inspire. Prepare.

### Our Beliefs

- We believe preparing students for success is our first priority.
- We believe in fostering a culture of high expectations in student achievement and personal development.
- We believe all students are inspired to learn when provided rigorous and relevant instruction and positive relationships.
- We believe in providing an environment which is safe, challenging, inclusive, and both physically and mentally healthy.
- We believe in the use of collaborative learning communities where best practices are partnered with data-driven decisions.

## Strategic Plan 2022-2027

In January of 2021, the Board voted to utilize a process developed by the Georgia School Boards Association (GSBA) and Georgia Leadership Institute for School Improvement (“GLISI”) to create an updated strategic plan for the school district. This extensive process engaged the community and all stakeholder groups to create universal ownership and support for district and school improvement. Highlights of the process included:

- A comprehensive community engagement component that allowed stakeholders to have a voice in the strategic planning process
- A diverse planning team that represented stakeholder groups to develop the plan
- An intensive planning process that assisted the planning and action teams in analyzing the strengths, weaknesses, opportunities and threats of the school district and developing/defining the mission, vision, beliefs, goal areas and elements of the strategic plan
- A facilitated process to work with experts within the district and community on developing initiatives and action steps to implement the plan

The desired outcome of the District's Strategic Plan is to align the work of the district from the boardroom to the classroom for the purpose of increasing student achievement and organizational effectiveness of the district. Specifically, the Board wanted a strategic plan that would allow the district to:

1. Achieve its goals and objectives
2. Show progress towards its mission and vision
3. Meet the needs of all stakeholders
4. Measure impact and progress
5. Utilize resources efficiently and to the greatest effect
6. Work within Board policy

In May 2022, the Board discussed the opportunity that this Strategic Plan afforded the District and approved the 2022-2027 *Paulding County School District Strategic Plan* in its entirety. Implementation of the plan began in earnest at the beginning of the 2022-2023 school year. According to O'Donovan and Flower (2013), strategic planning should utilize an adaptive strategy approach. This fluid approach will allow districts to implement the plan with fidelity and sustain structures for monitoring and accountability while remaining adaptive to changing national, state and county conditions. Following this research, the Paulding County School District has put in place a strong process for refining and updating the strategic plan.

A monitoring and data collection process for the district's plan has been developed with each of the District's Departments. This process encourages ongoing district improvement, provides evidence of impact of their work, and provides an informed basis for decision-making and planning. Each department provides reports on the continuous improvement cycle of the plan. The protocol used for the progress checks includes the following:

**Plan:** Explain each goal area, performance objectives and initiatives that each department is working on and report current progress.

**Do:** Outline the next steps for implementation.

**Check:** Analyze any barriers to reaching performance targets and desired results.

**Act:** Identify any additional initiatives and actions that need to be made to the strategic plan to ensure future success on the desired results.

At the school level, principals have led their school teams using the strategy and framework of the district's strategic plan to create school improvement plans. The teams have conducted a comprehensive needs assessment aligned to the Paulding County School District Strategic Plan. The school teams analyzed multiple data sources and validated their improvement needs that align to the district's plan. Paulding County School District has created a robust strategic plan evaluation and review process that is ongoing and pervasive throughout the system for the purpose of learning, continual improvement and development.

Strategic Plan Structure and Common Terms

## Strategic Goal Areas

- 1 Growth and Success for ALL
- 2 Communication and Engagement
- 3 Attracting, Developing, and Retaining Quality, Diverse Professionals
- 4 Operational and Organizational Excellence
- 5 Innovative Practices and Resource Implementation

**Strategic Goal Areas.** The framework used to describe the District's strategy to reach its Mission and Vision.

**Performance Objectives.** A key measurable value that demonstrates how effectively the District is achieving the desired result.

**Initiatives.** Specific programs and projects assigned to collaborative teams to attain each Performance Objective.

**Measurements.** A measurement of outcomes and results which generates reliable data on the effectiveness and efficiency of programs.

For the most current version of the full Strategic Plan visit:

<https://simbli.eboardsolutions.com/StrategicPlan/PlanDetail.aspx?S=4125&PID=8517>

Measuring Success – Balanced and Goal Scorecard

For the most current Balanced and Goal Scorecard visit:

<https://simbli.eboardsolutions.com/StrategicPlan/MeasureScorecard.aspx?S=4125&PID=8517>

Strategic Goal Area	Performance Objective	FY23 Budget Priorities
<b>1</b> <b>Growth and Success for ALL</b>	<ul style="list-style-type: none"> <li>• Improve student academic growth and achievement</li> <li>• Improve performance of student subgroups</li> <li>• Improve student college, career, and life readiness</li> </ul>	<ul style="list-style-type: none"> <li>• Data Management System</li> <li>• Additional staffing</li> </ul>
<b>2</b> <b>Communication and Engagement</b>	<ul style="list-style-type: none"> <li>• Communicate efficiently, effectively, and transparently with all district stakeholders</li> <li>• Improve communication and access of information to our diverse populations</li> <li>• Facilitate partnerships between community and school district</li> </ul>	<ul style="list-style-type: none"> <li>• Hanover Research Survey Development</li> <li>• Translation Services</li> </ul>
<b>3</b> <b>Attracting, Developing, and Retaining Quality, Diverse Professionals</b>	<ul style="list-style-type: none"> <li>• Attract and retain high quality, diverse professionals</li> <li>• Build staff capacity</li> <li>• Develop and implement effective succession planning</li> </ul>	<ul style="list-style-type: none"> <li>• Compensation</li> <li>• Recruiting</li> <li>• Talent Management</li> <li>• Professional learning</li> </ul>
<b>4</b> <b>Operational and Organizational Excellence</b>	<ul style="list-style-type: none"> <li>• Develop and implement a facility plan to contend with growth and aging facilities</li> <li>• Enhance safe and effective learning environments</li> <li>• Sustain excellent financial stewardship</li> </ul>	<ul style="list-style-type: none"> <li>• Facility Plan development</li> <li>• Strategic Additions</li> </ul>
<b>5</b> <b>Innovative Practices and Resource Implementation</b>	<ul style="list-style-type: none"> <li>• Develop and advance resources to inspire a culture of innovation</li> <li>• Build staff efficacy to impact innovative practices</li> <li>• Implement innovative programs and practices to engage ALL students</li> </ul>	<ul style="list-style-type: none"> <li>• 1:1 Technology Implementation</li> <li>• Stewardship</li> </ul>

### Budget Goals

- Maintain at least 65% of budget allocation for instruction. FY2023 instructional costs are projected to be 68% of the General Fund budget.
- Maintain year-to-date actuals within 2% of the working budget for General Fund expenditures
- Begin implementing 1:1 technology for students with a budget of \$9.3 million in the General Fund for technology and an additional \$1.0 million in SPLOST.
- Address growth in the north part of the District as well as renovations for older facilities with an increase of \$53.3 million in Capital Projects expenditures.
- Attract and retain high quality and diverse professionals with multiple levels of salary raises in the proposed budget as well as hiring 280 additional personnel due to enrollment growth of 863 students and for safety initiatives. This resulted in an increase of \$31.4 million to General Fund salaries and benefit expenditures.

## Fund Descriptions and Structure

### Fund Accounting

Fund accounting is a system of accounting used by governments to track specific activities. The focus of fund accounting is on accountability, rather than profitability. *Funds* are categorized by *Fund Type* and have separate rules about what money goes in and how it is spent.

### Fund Financial Statements

**Fund financial statements, which are used as the reporting basis for the Budget Book,** provide detailed information about the School District's major funds. The District uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the District's most significant funds. The District's major governmental funds are the general fund, the capital projects fund, and the debt service fund.

**Governmental Funds:** Most of the District's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in future periods. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash.

The District reports the following appropriated major governmental funds:

- The **General Fund** is the District's primary operating fund. It accounts for and reports all financial resources not accounted for and reported in another fund. All Departments operate within the General Fund.
  - **Special Revenue Funds** account for resources that are legally restricted for specific purposes. Although reported within the General Fund for audited financial reporting, Special Revenue Funds are presented separately for budget appropriation and internal reporting purposes.

- **Capital Projects Funds** account for and reports financial resources including education Special Purpose Local Option Sales Tax (E-SPLOST), bond proceeds and grants from the Georgia State Financing and Investment Commission that are restricted, committed or assigned for capital outlay expenditures, including the acquisition or construction of capital facilities and other capital assets.
- **Debt Service Funds** account for and reports financial resources that are restricted, committed or assigned including taxes (property and sales) legally restricted for the payment of general long-term principal and interest and paying agent's fees.

## Accounting Structure

### Chart of Accounts

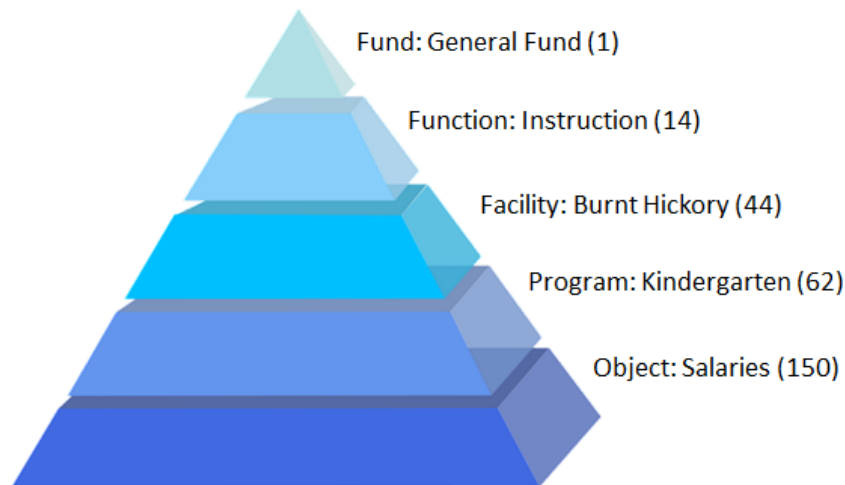
The chart of accounts is a listing of all accounts, or nomenclature, used in the general ledger of an organization to aggregate information into an entity's financial statements. PCSD's chart of accounts is organized by fund, function, facility, program and object.

To the right is a visual representation of the chart of accounts and an example of each level.

When thinking about the chart of accounts structure, it is best to consider the who, what, where, when, why and how.

- Who = *Fund*, for example, General Fund
- What we do = *Function*, for example, Instruction, Maintenance, etc.
- Where = *Facility*, for example, Burnt Hickory ES
- When = What accounting period
- Why = *Program*, for example, kindergarten
- How = *Object*, for example, salaries

There is one other component to the chart of accounts. *Reporting Area* is an internal reporting and/or workflow designation.



## Budgeting

Budgeting is the allocation of resources (often scarce) among various competing alternatives.

### Classifications of Revenue

A complete list of revenue terms and definitions can be found that the Georgia Department of Education:

<https://www.gadoe.org/Finance-and-Business-Operations/Financial-Review/Pages/LUA-Chart-of-Accounts.aspx>

- Local Sources (Taxes) and Other Local Sources
  - Typically includes revenues often associated with taxes, sales, tuition, dues and fees and donations.
- State Source
  - Typically includes revenues associated with the State of Georgia, like Quality Basic Education (QBE) and grants.
- Federal
  - Typically includes revenues associated with federal grants.

### Classifications of Expenditures

As discussed under Chart of Accounts, expenditures are primarily classified and/or organized by fund, function, facility, program and object. A description of functions and objects appear below. A complete list of expenditure terms and definitions can be found that the Georgia Department of Education:

<https://www.gadoe.org/Finance-and-Business-Operations/Financial-Review/Pages/LUA-Chart-of-Accounts.aspx>

## Functions

Functions describe the activity for which a service or material is acquired. Functions are classified into five broad areas: Instruction, Support Services, Operation of Non-Instructional Services, Facilities Acquisition and Construction, and Other Outlays. Functions are further broken down into sub-functions and areas of responsibility.

### INSTRUCTION (1000)

Instruction includes activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks,

graders, teaching machines, etc.) which assist in the instructional process. Note: Counselors and Technology Specialists funded through QBE are allowable charges to this function for expenditure control purposes.

#### **PUPIL SERVICES (2100)**

Activities designed to assess and improve the well-being of students and to supplement the teaching process. Activities include guidance, counseling, testing, attendance, social work, health services, etc. Also include supplemental payments for additional duties such as coaching or supervising extracurricular activities.

#### **IMPROVEMENT OF INSTRUCTIONAL SERVICES (2210)**

Technical and logistical support activities designed to aid teachers in developing the curriculum, preparing and using special curriculum materials, and understanding the various techniques that stimulate and motivate students. These services facilitate, sustain, and enhance instruction techniques. Includes costs associated with technology personnel (Technology Specialists), contracted support services, systems planning and analysis, systems application development, network support services, and other technology-related costs that relate to the support of instructional activities. Effective FY 2018 – All Instructional Staff Training (professional development) costs will be reported using Function 2213. Training and professional development for other, non-instructional employees should be reported in their respective functions.

#### **INSTRUCTIONAL STAFF TRAINING (2213)**

Activities associated with the professional development and training of instructional personnel. These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of instructional personnel. Training that supports the use of technology for instruction should be included in this code. The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should be captured in this function code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors. It should be noted that the salary of a teacher who is attending training would still be reported in function 1000.

#### **EDUCATIONAL MEDIA SERVICES (2220)**

Activities concerned with directing, managing and operating educational media centers. Included are school libraries, audio-visual services and educational television.

#### **FEDERAL GRANT ADMINISTRATION (2230)**

Activities concerned with the demands of Federal Programs grant management. Federal Indirect Cost Charges should continue to be charged to 2300-880.



**GENERAL ADMINISTRATION (2300)**

Activities concerned with establishing and administering policy for operating the LUA. These include the activities of the members of the Board of Education. Local activities in interpretation of the laws and statutes and general liability situations are charged here, as are the activities of external auditors. Also recorded here are activities performed by the superintendent, administrative support personnel and deputy, associate, or assistant superintendent having overall administrative responsibility.

**SCHOOL ADMINISTRATION (2400)**

Activities concerned with overall administrative responsibility for school operations. Included are activities of principals, assistant principals, full time department chairpersons and clerical staff.

**SUPPORT SERVICES – BUSINESS (2500)**

Activities concerned with the fiscal operation of the LUA, including budgeting, financial and property accounting, payroll, inventory control, internal auditing and managing funds. Also included are purchasing, warehouse and distribution operations, and printing, publishing and duplicating operations.

**MAINTENANCE AND OPERATION OF PLANT SERVICES (2600)**

Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools. Property insurance expenditures are recorded in this function.

**STUDENT TRANSPORTATION SERVICE (2700)**

Activities concerned with the conveyance of students to and from school and trips to school activities. These activities include supervision of student transportation, vehicle operation, servicing and maintenance, bus monitoring and traffic direction. Transportation insurance expenditures are charged to this function.

**SUPPORT SERVICES – CENTRAL (2800)**

Central Office activities other than general administration and business services. Included are personnel services, data processing services, strategic planning including research, development and evaluation on a system-wide basis; and public relations activities, such as writing, editing and other preparation necessary to disseminate information to students, staff and the general public.

**OTHER SUPPORT SERVICES (2900)**

All other support services not properly classified elsewhere in the 2000 series.

**SCHOOL NUTRITION PROGRAM (3100)**

Activities concerned with providing food to students and staff in a school or LUA. This service area includes the preparation and serving of regular and incidental meals or snacks in connection with school activities and delivery of food. Activities should be recorded in Fund 600 (School Nutrition Program) except when paid by federal funds from fund 100 on behalf of the food service operation due to a shortage of funds or by special arrangement.

**ENTERPRISE OPERATIONS (3200)**

Activities that are financed and operated in a manner similar to private business enterprises - where the intent is to recover costs through user charges. Examples: LUA operated bookstore, cannery or freezer plant operation, stadium operation, etc.

**COMMUNITY SERVICES OPERATIONS (3300)**

Activities concerned with providing community services to students, staff or other community participants. Examples of this function would be the operation of a community swimming pool, a recreation program for the elderly, a child care center for working mothers, etc.

**FACILITIES ACQUISITION AND CONSTRUCTION SERVICES (4000)**

Activities concerned with the acquisition of land and buildings; renovating buildings; the construction of buildings and additions to buildings, initial installation or extension of service systems and other build-in equipment; and improvements to sites.

**OTHER OUTLAYS (5000)**

Outlays which cannot be properly classified as expenditures but require budgetary or accounting control. Transfers to other funds are recorded as 5000-930.

**DEBT SERVICE (5100)**

Outlays to retire the long-term debt (obligations in excess of one year) of the LUA. Included are payments of principal, interest and paying agents' fees. Interest on current loans (repayable within one year) is charged to function 2500.

## Objects

Objects are used to describe the service or commodity obtained as the result of a specific expenditure. There are nine major object categories which may be further subdivided.

- 100 Personnel Services (Salaries)
- 200 Personnel Services (Employer Benefit Costs)
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects
- 900 Other Uses

A complete list of Objects may be found at:

<https://www.gadoe.org/Finance-and-Business-Operations/Financial-Review/Pages/LUA-Chart-of-Accounts.aspx>

## Fund Balance

Fund balance is a measurement of available financial resources and is the difference between total assets and total liabilities in each fund.

Fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The District's fund balances are classified as follows:

- Non-spendable
- Restricted
- Committed
- Assigned
- Unassigned

The Board authorizes the Chief Financial Officer to assign Fund Balance.

A minimum Fund Balance of 1.5 months of budgeted expenditures should be maintained in the General Fund (unassigned).

## Measurement Basis of Accounting and Budgeting

### Basis of Budgeting

All Governmental Funds use the modified accrual basis of accounting. The District's Basis of Budgeting and Accounting are the same.

Revenues are recognized when susceptible to accrual (i.e. when they are "measurable and available"). The revenue budget should include all revenues anticipated within the fund in a given fiscal year, and generally they are segregated by source (e.g., property taxes, Quality Basic Education Act revenues). In addition to revenues, the category "other financing sources" also may be used. Generally, this category describes financial resources that are nonrevenue receipts, but are treated as revenue to an individual fund within the LUA. Included in this classification are proceeds from the sale of bonds, sale (or

compensation for the loss) of fixed assets, and interfund operating transfers in. The available fund balance at the beginning of the fiscal year, which may be spent in the subsequent year's budget, is also considered a financial resource for budget purposes.

Revenues are recognized when the revenue source is considered measurable and available. Measurable meaning the amount of revenue can be determined and available meaning that the revenue has been collected or will be collected soon enough after the end of the year (typically within 60 days) to pay liabilities outstanding at year end.

Generally, expenditure budgets are considerably more detailed than revenue budgets. Governmental expenditures are classified in several ways. An important aspect of expenditure budgets are the legal level of budgetary control. This is the level which may not be over expended without the school board's approval. PCSD Board Policy DB (Planning, Programming, Budgeting System) governs this level of control.

#### PCSD Board Policy DB: Planning, Programming, Budgeting System

The Board of Education will adopt the non-appropriated budget at the aggregate level as its legal level of control (by fund type – i.e. governmental fund type).

The Board will continue to prepare and present the annual budget by fund type, fund, function and object for management control; however, the level of control will be set at the aggregate level.

Annual budgets are adopted for all funds except trust and agency funds.

The Board of Education must approve the annual budget as required by Georgia law and the Georgia Board of Education. The Superintendent, as Treasurer of the Board of Education, is authorized and directed to spend funds of the Board in accordance with this policy and other approved policies and procedures.

The Superintendent is authorized by the Board to approve adjustments of less than ten (10) percent of the amount budgeted for expenditures in any budget function for any fund. The Superintendent will report to the Board, on a quarterly basis, all expenditures with budget adjustments in excess of \$100,000.

Under no circumstances is the Superintendent or other staff authorized to spend funds that exceed the total budget as approved by the Board of Education.

In addition to expenditures, the category "other financing uses" may be used. This category is reported similarly to "other financing sources" and includes transactions that reduce equity in an individual fund but do not reduce the total equity of the LUA.

Expenditures are recognized when:

- the transaction is measurable (i.e., the LUA can determine the amount of the expenditure, usually once the invoice is received); and
- the liability has been incurred (i.e., the goods or services have been received); or
- the liability has or will be liquidated from current revenues (i.e., the LUA pays the invoice in the current year or shortly thereafter).

### **Basis of Accounting<sup>10</sup>**

The basis of accounting determines when transactions are reported on the financial statements. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the School District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, sales taxes, grants and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from sales taxes is recognized in the fiscal year in which the underlying transaction (sale) takes place. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The School District uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

**Governmental funds** are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The School District considers certain revenues reported in the governmental funds to be available if they are collected within 60 days after year-end. The School District considers all intergovernmental revenues to be available if they are collected within 120 days after year-end. Property taxes, sales taxes and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt and compensated absences, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term liabilities are reported as other financing sources.

---

<sup>10</sup> Annual Financial Report, Basic Financial Statements Note 2

The School District funds certain programs by a combination of specific cost-reimbursement grants, categorical grants and general revenues. Thus, when program costs are incurred, there are both restricted and unrestricted resources available to finance the program. It is the School District's policy to first apply grant resources to such programs, followed by cost-reimbursement grants and then general revenues.

## Financial Policies

### Budget Policy

1. 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.).
2. The Chief Financial Officer will prepare and present the annual budget by, fund, function and object for management control; however, the Board's legal level of control will be set at the aggregate level of fund type.
3. Annual budgets are adopted for all funds except trust and agency funds.
4. The Board must approve the annual budget as required by Georgia law and the Georgia Department of Education. The Superintendent, as Treasurer of the Board, is authorized and directed to spend funds of the Board in accordance with this policy and other approved policies and procedures.
5. The Superintendent is authorized by the Board to approve cumulative adjustments of less than ten (10) percent of the amount originally appropriated for expenditures in any fund type. The Superintendent will report to the Board, on a quarterly basis, all expenditures with budget adjustments in excess of \$100,000.
6. Under no circumstances is the Superintendent or other staff authorized to spend funds that exceed the total budget as approved by the Board of Education.

Reference:

Board Policy DB – Planning, Programming, Budgeting System

### Debt Management Policies

1. The bonded indebtedness cannot exceed ten (10) percent of the assessed value of all taxable property in the county.
2. The District will limit short-term borrowing to cover cash flow shortages through the issuance of tax anticipation notes.
3. The District will maintain a minimum balance of E-SPLOST proceeds to ensure adequate resources to fund future debt service.

Reference:

Board Policy DFD – Bond Sales

Board Policy DFE – Short Term Notes

### Fund Balance Policy

1. Fund balance is a measurement of available financial resources and is the difference between total assets and total liabilities in each fund.
2. Fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The School District's fund balances are classified as follows:
  - a. Nonspendable consists of resources that cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact.
  - b. Restricted consists of resources that can be used only for specific purposes pursuant constraints either (1) externally imposed by creditors, grantors, contributors, or laws and regulations of other governments or (2) imposed by law through constitutional provisions or enabling legislation.
  - c. Committed consists of resources that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board. The Board is the School District's highest level of decision-making authority, and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the Board. Committed fund balance also should incorporate contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
  - d. Assigned consists of resources constrained by the School District's intent to be used for specific purposes, but are neither restricted nor committed. The intent should be expressed by (1) the Board or (2) the budget or finance committee, or the Superintendent, or designee, to assign amounts to be used for specific purposes.
  - e. Unassigned consists of resources within the general fund not meeting the definition of any aforementioned category. The general fund should be the only fund that reports a positive unassigned fund balance amount. In other governmental funds, it may be necessary to report a negative unassigned fund balance.
3. The Board authorizes the Chief Financial Officer to assign Fund Balance.
4. A minimum Fund Balance of 1.5 months of budgeted expenditures should be maintained in the General Fund (unassigned).

Reference:  
Board Policy DCL – Fund Balance

### Investment Policy

1. The primary objective, in priority order, of investment activities shall be safety, liquidity and yield.
2. Suitable investments are U.S. Treasury obligations, certificates of deposit, repurchase agreements whose underlying securities consist of aforementioned instruments, and money market mutual funds regulated by the SEC and whose portfolios consist only of dollar denominated securities.
3. Authority to manage the investment program is granted to the Chief Financial Officer.

Reference:

Board Policy DFL – Investment Earnings

### Purchasing Policy

1. All purchases must be made by an authorized purchasing agent.
2. All purchases shall be evaluated based on quality, performance and price.
3. Purchases will be made by one of the following methods, are subject to the following limits and must adhere to Board regulations:
  - a. Purchases greater than or equal to \$50,000
    - i. Formal Bid
    - ii. Competitive Negotiation
    - iii. Request for Proposal (RFP)
  - b. Purchases between \$20,000 and \$50,000
    - i. Request for Quote (RFQ) and make every attempt to solicit at least three (3) competitive quotes
    - ii. Reported to the Board of Education on a quarterly basis as a Point of Information (POI)
  - c. Purchases between \$5,000 and \$20,000
    - i. Made by the local school/department level provided two (2) written quotes are maintained at the school/department level.
    - ii. Reviewed/approved by the Principal/department head and must be available for periodic audit review.
  - d. Purchases less than or equal to \$5,000
    - i. Best Judgement

Reference:

Board Policy DJED – Bids and Quotations



## Budget Development Methodology: Budgeting for Outcomes

Paulding County School District (PCSD) utilizes a Budgeting for Outcomes (BFO) model. BFO is a framework or performance budgeting process that is based on the Board of Education (BOE) and district leadership identifying priorities that reflect the results that the community want.

BFO goals include:

- Efficiency
- Transparency
- Innovation

Once the desired results and priorities are identified, specific strategies (initiatives) are developed to accomplish those priorities. These strategies are collaboratively developed by Business Services and district leadership and staff, encouraging new ideas, innovation, cooperation, and improvement within the school district's budget.

At its core, the philosophy of BFO requires each activity to be justified on the basis of cost-benefit analysis – at its essence, a budget constructed from the bottom-up (a modified zero-based budget).

The Price of Government and Major Budget Influencers must also be identified 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.

PCSD uses a BFO model as a systematic basis for resource allocation in order to create sustainable and effective budgets that fund programs and services that align with the communities' desired results, regardless of funding availability or budget constraints. Results are measured by the Financial Efficiency Star Rating system (see Performance Results: Financial Efficiency Start Rating section).

- PCSD budgets its governmental funds based on the modified accrual basis of accounting. Governmental funds include the General Fund, Special Revenue Funds, Capital Project Funds and Debt Service Funds of the District.
- Local school budgets are developed collaboratively with school administration, allowing for flexibility with their resources to best meet the needs of their specific student population.

## Budget Development Process

### Budget Framework Period

The budget framework is developed 12 to 6 months before the original budget is presented to the Board of Education (BOE) in June. There are two distinct phases to the Budget Framework Period:

- Budget Process Review Phase
- Budget Framework Development Phase

### Budget Process Review Phase

The **Budget Process Review Phase** typically starts in July, approximately 12 months before the original budget is presented to the BOE. From July to September, Business Services will review the prior year's processes and develop a timeline for the next fiscal year budget – contingent upon the approved meeting schedule of the BOE. Budget-brainstorming sessions are held with key stakeholders to review the previous year's budget processes (successes and areas of improvement). Enhancements to the budget development process and reports are identified and work begins to make these adjustments well in advance of the Budget Development Timeline period (see below).

Highlights of the *Budget Process Review Phase* includes:

- ✓ Budget Book is compiled and submitted for peer-review
- ✓ Budget feedback from various groups is solicited and review
- ✓ Develop timeline for the next fiscal year budget
- ✓ Key stakeholders review the previous year's budget processes
- ✓ Enhancements to the budget development process and reports are identified and work begins to make these adjustments
- ✓ Review begins on the Strategic Plan, including Performance Objectives, Initiatives and Measures

### Budget Framework Phase

The **Budget Framework Phase** typically starts in October, approximately 9 months before the original budget is presented to the BOE. From October to December, Business Services will work with the BOE, community, district leadership and staff to identify desired results and Budget Priorities. In addition, Major Budget Influencers, Budget Initiatives (Strategies) and Price of Government are identified.

Highlights of the *Budget Framework Phase* includes:

- ✓ Budget feedback is solicited from various stakeholder groups
- ✓ Feedback begins on Budget Priorities (Performance Objectives)

- ✓ Feedback begins on Budget Strategies (Initiatives)
- ✓ Initial Major Budget Influencers are identified
- ✓ An early outlook on the next budget is developed
- ✓ Initial enrollment projections and allotment assumptions are developed

**Definitions:**

**Major Budget Influencers.** Business Services defines what might materially influence the budget, especially new or expanding influences, which may be positive or negative.

**Early Outlook.** Business Services produces an early outlook on the next budget, incorporating known major budget influencers.

**Budget Priorities.** The district identifies a relatively small number of high-level priorities that reflect the desired results of the community. These priorities form the basis for organizing the budgeting process. These are typically grouped by Strategic Plan Goal Areas and serve as validation of the alignment of plan and community.

In addition, priorities related to allotment allocation and funding by functional category are determined.

**Initial Enrollment Projections.** During this period initial enrollment projections are developed, after the October enrollment count. These early enrollment projections are pending kindergarten registration, school choice and magnet program changes. For information on the enrollment projection process refer to the Enrollment Projection Process section.

## **Budget Development Timeline Period**

During this period Major Budget Influencers and Budget Initiatives are refined. A timeline of milestones and deliverables is published (see below), culminating in approval of a tentative and original budget. There are three distinct phases to the Budget Development Timeline Period:

- Budget Development Phase I
- Budget Development Phase II
- Millage Rate Phase

### **Budget Development Phase I**

The ***Budget Development Phase I*** typically starts in January, approximately 6 months before the original budget is presented to the BOE. From January to March, Major Budget Influencers and Budget Priorities are refined.

Highlights of the *Budget Development Phase I* include:

- ✓ Budget feedback is solicited from various stakeholder groups

- ✓ Budget Priorities and Strategies are finalized
- ✓ Enrollment projections and allotment assumptions are finalized
- ✓ Major Budget Influencers and assumptions are finalized
- ✓ State budget is approved, including QBE and Equalization Grant
- ✓ Initial local digest is received
- ✓ *Budget Timeline, Primer and Outlook Presentations*

**Definitions:**

**Budget Initiatives (Strategies).** Members of the Budget Committee make specific budget proposals. These proposals are evaluated on the basis of how likely they are to help achieve the Budget Priorities. Proposals that are recommended for funding are Budget Initiatives. These are typically grouped by Strategic Plan Goal Areas, serving as validation of the alignment of plan, community and district leadership.

**Price of Government.** Funding availability is determined and allocated to support Budget Priorities and Initiatives.

**Allotments and Major Budget Assumptions.** During this period allotment allocation methodology and major budget assumptions are reviewed, including funding by functional category.

**General Assembly Session.** The General Assembly meets in regular session starting on the second Monday in January and for no longer than 40 legislative (rather than calendar) days each year.

**Initial QBE and Equalization Grant Funding.** Preliminary state funding estimates are typically received in February.

**Initial Local Digest.** Preliminary local digest projection information is typically received in February.

**State Budget Approval.** The Governor typically signs the state budget in late April or early May.

**Final Enrollment Projections.** Enrollment projections are finalized, including the impacts of kindergarten registration, school choice and magnet program changes. For information on the enrollment projection process refer to the Enrollment Projection Process section.

**Budget Timeline Presentation.** In January, after the BOE has approved their meeting schedule for the upcoming calendar year, a budget timeline is presented which details budget milestones, key deliverables, required BOE actions, public meetings, public hearings, press releases, advertisements and notices.

**Budget Primer Presentation.** In March, a budget primer is presented to the BOE and community. This presentation highlights demographic, enrollment and funding trends for PCSD and its comparable districts.

**Revenue and Allotment Presentation.** In March, initial revenue and allotment projections are presented.

## **Budget Development Phase II**

The *Budget Development Phase II* typically starts in April, approximately 3 months before the original budget is presented to the BOE. From April to June, the tentative and original budgets are finalized and presented to the BOE and community.

Highlights of *Budget Development Phase II* include:

- ✓ Budget feedback is solicited from various stakeholder groups
- ✓ Pre-Consolidated local digest received
- ✓ Position allotments are finalized
- ✓ Numerous advertisements and notices are published
- ✓ Two public meetings regarding the budget are held
- ✓ Tentative budget approval
- ✓ Original budget approval
- ✓ *Revenue & Allotment, Tentative Budget and Original Budget Presentations*

## **Definitions:**

**Pre-Consolidation Digest.** Received from the Tax Commissioner, the pre-consolidated digest is the final draft of the county tax digest.

**Final Allotments.** Position allotments are finalized, based on enrollment projections and budget assumptions related to position control.

**Current Tax Digest and Five-Year History.** Once the pre-consolidated digest is received, the Current Tax Digest and Five-Year History is produced, which provides an overview of digest and tax levy. (see Property Taxes and Values)

**Two Public Meetings.** In April and May, public meetings are held on the Proposed Budget, which is in accordance with O.C.G.A 20-02-167.1.

**Tentative and Original Budgets Approved.** In May and June, the tentative and original budgets are presented and approved by the BOE, respectively.

Georgia Code requires a budget to be adopted on or before June 30<sup>th</sup>.

### **Millage Rate Phase**

If the proposed millage rate exceeds the rollback rate (see Property Taxes and Values section), a press release is issued, and three public hearings are advertised and held.

#### **Definitions:**

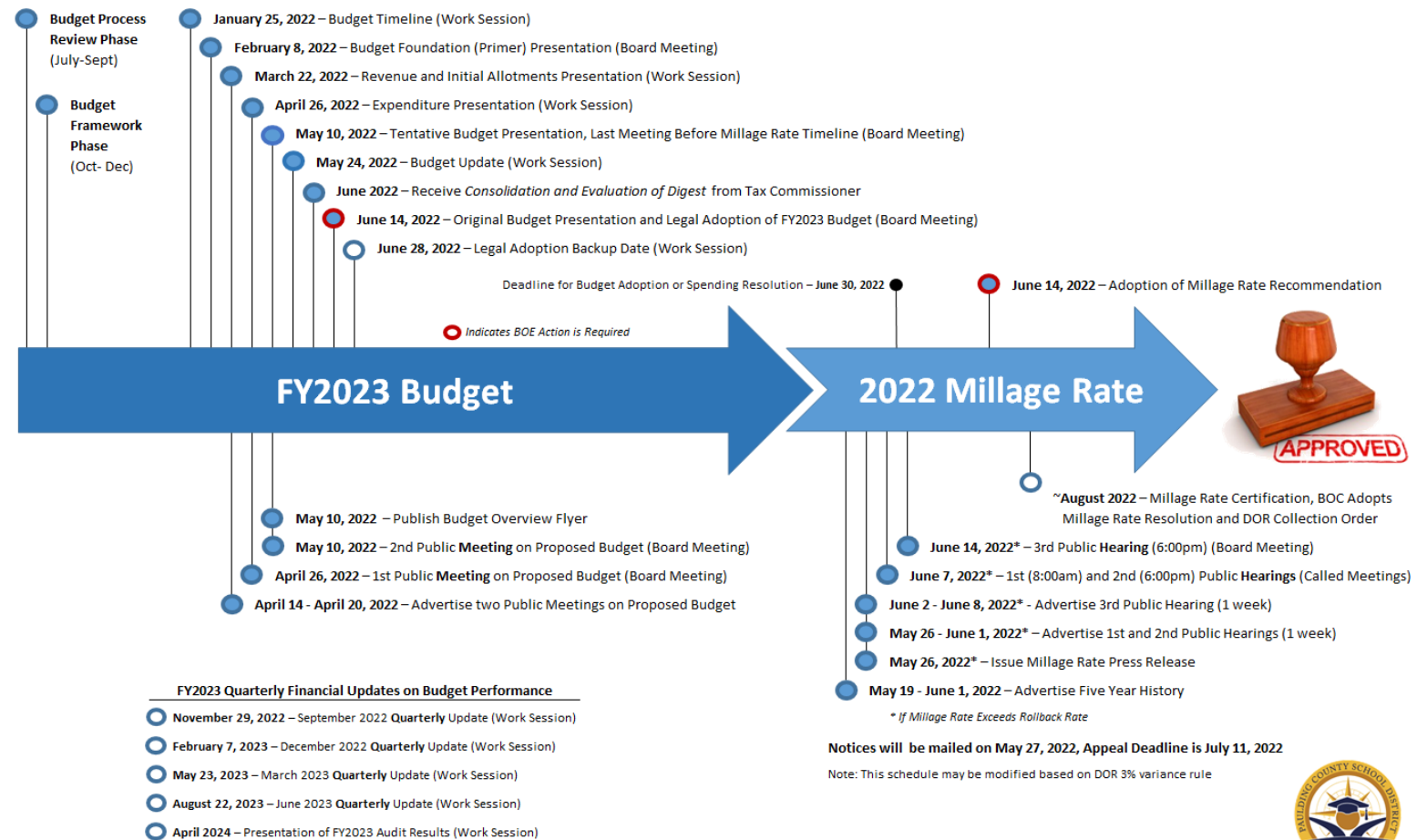
**Current Tax Digest and Five-Year History.** The current tax digest and five-year history is advertised. (see Property Taxes and Values)

**Adoption of the Millage Rate.** In July, the BOE adopts a millage rate recommendation. This recommended rate is delivered to the Paulding County Board of Commissioners (BOC), the tax levying authority in Paulding County.

**Millage Rate Finalized.** By August, the digest is certified and consolidated, the BOC adopts a millage rate resolution and the Georgia Department of Revenue issues collection orders to the Paulding County Tax Commissioner.

## Budget Development Timeline

### FY2023 Budget Development - Major Milestones



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

As of January 18, 2022



Engage. Inspire. Prepare.



## Capital Projects Budgeting

The District utilizes several ongoing capital project planning mechanisms. Examples include Facility Advisory Committees, Enrollment/Districting Committee, Five-year Facility Planning and Five-year Technology Planning.

Throughout the fiscal year, the Director of Procurement meets monthly with the Director of Capital Improvements and the Superintendent to discuss ongoing projects, many of which are multi-year. These projects generally follow the District's Five-year Facility Plan and Five-year Technology Plan.

A construction update is also presented to the Board of Education (BOE) quarterly for ongoing discussions concerning capital projects.

Capital Projects Budgeting follow the same general budget development process.

### Budget Framework Period

The budget framework is developed 12 to 6 months before the original budget is presented to the Board of Education (BOE) in June. There are two distinct phases to the Budget Framework Period:

- The **Budget Process Review Phase** typically starts in July, approximately 12 months before the original budget is presented to the BOE. From July to September, Business Services will review the prior year's processes.
- The **Budget Framework Phase** typically starts in October, approximately 9 months before the original budget is presented to the BOE. From October to December, Business Services works with various advisory committees, the operations, technology and construction departments, and Superintendent to ensure consensus on potential projects. While this work occurs year-round, it is important to understand multi-year projects that will be ongoing in the upcoming fiscal year as well as new projected projects before the budget development period.

### Budget Development Timeline Period

The **Budget Development Phase** for capital projects typically starts in January, approximately 6 months before the original budget is presented to the BOE.

During this time Business Services works with various advisory committees, the operations, technology and construction departments, and Superintendent to confirm multi-year projects that will be ongoing in the upcoming fiscal year as well as any other projects.

In addition, each project gets assigned a funding source whether it is a project that was approved under the SPLOST referendum to be paid with sales taxes, or if it will be funded through the state-approved construction projects under GSFIC. From April to June, the tentative and original budgets are finalized and presented to the BOE and community.

## FY23 Major Projects Timeline

Projects	FY21	FY22	FY23	FY24	Cost
Hiram HS	\$1,827,658	\$ 4,313,129	\$ 2,795,432		\$ 8,936,219
Dobbins MS		\$ 374,087	\$ 6,701,601		\$ 7,075,688
Allgood ES		\$ 351,306	\$ 6,532,800		\$ 6,884,105
Seven Hills MS Project		\$ 76,087	\$ 23,588,171	\$ 26,343,829	\$ 50,008,087
Burnt Hickory ES			\$ 3,762,000	\$ 3,078,000	\$ 6,840,000
North Paulding HS			\$ 14,342,909	\$ 14,443,915	\$ 28,786,824
			\$ 57,722,913		

## Communication and Engagement Strategy

Best Practice: The budget process should include a plan to inform participants, stakeholders, and the general public about how the budget process works, why each decision was made and how to provide input in the process. Below are *Components* and *Implementation* methods of an effective Communication and Engagement Strategy.

### Components

The components of an effective Communication and Engagement Strategy includes defining the general budget process; stakeholder engagement; and explanation of decisions.

### Process Overview

Best Practice: Demonstrate the budget process is collaborative, accessible, and transparent, as compromise is required for every budget process. Describe how the budget is developed, including key dates and deadlines, how decisions are made, and the process through which the public can provide input – all guided by established principals and strategic goals for the district.

- 1) Principles and Strategic Goals Guiding the Budget
  - a. Mission: Engage. Inspire. Prepare.
  - b. Vision: The vision of the Paulding County School District is to prepare ALL students for success today and tomorrow.
  - c. Core Beliefs
    - i. We believe preparing students for success is our first priority.
    - ii. We believe in fostering a culture of high expectations in student achievement and personal development.
    - iii. We believe all students are inspired to learn when provided rigorous and relevant instruction and positive relationships.
    - iv. We believe in providing an environment which is safe, challenging, inclusive, and both physically and mentally healthy.
    - v. We believe in the use of collaborative learning communities where best practices are partnered with data-driven decisions.

- d. Strategic Goal Areas
  - i. Student Success for All
  - ii. Communication and Engagement
  - iii. Cultivating and Retaining Quality Professionals
  - iv. Organizational Excellence
- 2) Budget Development
  - a. Development Calendar
  - b. Timeline of Major Milestones
  - c. Methodology
    - i. Major Budget Influencers
    - ii. Cost of Government
    - iii. Priorities and Strategies
    - iv. Validation to Strategic Plan
  - d. Public Education and Input
    - i. Public Presentations on the Budget
    - ii. Post Budget Documents to our website
      - 1. Link to website: <https://www.paulding.k12.ga.us/domain/196>
    - iii. Public Meetings on the Proposed Budget
    - iv. Public Hearings on Millage Rate
    - v. Budget Email

### **Stakeholder Engagement**

Best Practice: Develop methods to solicit stakeholder input as part of the budget process. A stakeholder-engagement process should be designed with a clear understanding of the challenge or problem that stakeholder engagement is intended to help address. The design of the stakeholder-engagement process should then follow that purpose.

### **Explanation of Decisions**

Best Practice: Once an adopted budget for the upcoming year has been produced, a district needs to clearly communicate the outcomes and the corresponding rationale and how they differ from the prior years. The message should be led by a description of the context for the budget and the environment in which the decisions were made. The major decisions and their impact should then be presented in a way that is accessible to the non-expert audience member. This presentation should include a clearly articulated rationale for the choices made, a description of the tradeoffs that were considered, and the basic principles that guided the decisions.

### **Implementation**

Implementing an effective Communication and Engagement Strategy requires identifying the messengers; identifying the target audience and messages; selecting specific communication channels; and gathering and responding to feedback.

**Identify the Messengers**

- 1) Board of Education
- 2) Superintendent
- 3) Chief Financial Officer
- 4) Budget Committee
- 5) Principals - Principals are also in the position to help teachers become effective communicators of the message to parents.

To reduce the potential for confusion, messengers should be provided with a limited number of key points to present and a plan for responding to questions.

**Identify the target audience and tailor messages accordingly**

Best Practice: Identify target audiences. However, all information should be available to all groups, but consider tailoring message to the different parties. Often, it can be difficult for different stakeholders to appreciate the scope of the entire budget. PCSD attempts to make district-wide budget concepts and rationales more apparent to all stakeholders by:

- 1) Sharing information widely. Examples include:
  - a. Numerous public presentations are made discussing key budget concepts and rationales
  - b. Publish and present Budget Primer
  - c. Internal presentations, such as Admin Pre-planning
  - d. Community presentations, such as Stakeholder Meetings and Chamber of Commerce
- 2) Budget simulation
  - a. Student Groups, such as Student Impact and Business Pathway
- 3) Use funding formulas. Examples include:
  - a. QBE Allocation (PL, Schools, etc.)
  - b. Position Allotment Assumptions
- 4) Maintaining a Budget Committee
- 5) Engaging influential outsiders

Target Audiences:

- 1) Administrators
- 2) Teachers
- 3) Staff
- 4) Parents
- 5) Students
- 6) Community at Large

**Define communication channels (out)**

Best Practice: Develop a variety of methods for communicating with different audiences. Given the importance of the budget, priority should be placed on the methods that afford the broadest reach possible.

Communication Channels:

- 1) Website – Budget and Millage Rate Presentations and reports are available online
- 2) Publish Press Releases, Advertisements and Meeting Notifications (website, social media, and newspaper)
- 3) Public Meeting – Two public meetings are held specifically for the budget
- 4) Public Hearings – Three public hearings may be held concerning the proposed millage rate
- 5) Public Presentations – Six public presentations are typically made on the Proposed Budget
- 6) Budget Overview Flyers – Overviews are published for the Tentative and Original Budgets
- 7) School/Division/Departmental Meetings
- 8) Stakeholder Meetings, including:
  - a. Quarterly Stakeholder's Meeting
  - b. Teacher Advisory Group
  - c. Principal Advisory Group (Principal's Meeting)
- 9) Student Engagement
- 10) Budget Messengers

**Gather feedback (in) and adjust**

Best Practice: It is imperative that stakeholders have an opportunity to provide feedback during and after the decision-making process. A variety of avenues should be available for providing feedback. At the same time, feedback methods must be carefully structured to provide useful input.

Feedback Channels:

- 1) Messenger Feedback
  - a. School/Division/Departmental
  - b. Budget Committee
- 2) Stakeholder Feedback
  - a. Teacher Advisory Feedback – Keep, Explore or Evaluate Exercise (Reported by Division)
  - b. Principal Advisory – Keep, Explore or Evaluate Exercise (Division)
- 3) Online budget feedback links
  - a. Survey:  
[https://forms.office.com/Pages/ResponsePage.aspx?id=6xNNCmZacEqS8Tktbtujql\\_cgZBs921FqSZn3fRZ3lhUOTdERVRsOVoyREIwV01BNEoxWDQ1QUc3Ry4u](https://forms.office.com/Pages/ResponsePage.aspx?id=6xNNCmZacEqS8Tktbtujql_cgZBs921FqSZn3fRZ3lhUOTdERVRsOVoyREIwV01BNEoxWDQ1QUc3Ry4u) (Division)
  - b. Email: [budget@paulding.k12.ga.us](mailto:budget@paulding.k12.ga.us) (Division)

# Paulding County School District Fiscal Year Budget

**2023**

## Feedback Response

Once feedback has been gathered, a district must respond accordingly, adjusting processes or decisions where appropriate. Failure to respond to feedback can severely harm the credibility of the budgeting process. Further, it is important to adapt the communication plan to new and changing circumstances throughout the budget process so that the message remains relevant and credible.

## Benchmarking

The district utilizes several benchmarking techniques, including but not limited to:

### Comparable

Comparing current processes and key performance indicators (KPIs) against comparable school districts.

The processes or KPI's observed will often dictate the comparable. For example, revenues are compared against districts with a similar size, economy and /or geographical region. PCSD is the 12<sup>th</sup> largest school system in Georgia. Districts with a rank of 11, 12, 14 and 15 are often averaged together as one "comp." Variances to these comparable districts are then analyzed. The example below examines revenue from FY2021.

School District	FTE	Rank	FTE %	Local Revenue per FTE	%	State Revenue per FTE	%	Federal Revenue per FTE	%	Total Revenue per FTE	Total %	FTE Rank	Local Revenue per FTE Rank	State Revenue per FTE Rank	Federal Revenue per FTE Rank	Total Revenue per FTE Rank
Paulding County Allocation	30,017	12	1.8%	\$ 3,587	1.3%	\$ 6,551	2.0%	\$ 802	1.1%	\$ 10,940	1.6%	12	105	101	164	157
				32.8%		59.9%		7.3%		100.0%						
Savannah-Chatham County	35,180	10	2.1%	\$ 8,761	3.6%	\$ 4,357	1.6%	\$ 1,197	1.9%	\$ 14,314	2.4%	10	11	176	132	39
Muscogee County	30,153	11	1.8%	\$ 4,126	1.4%	\$ 5,798	1.8%	\$ 1,705	2.3%	\$ 11,629	1.7%	11	82	127	79	124
Richmond County	28,516	14	1.7%	\$ 3,616	1.2%	\$ 6,132	1.8%	\$ 2,147	9.9%	\$ 11,896	1.6%	14	103	117	45	110
Houston County	28,953	13	1.7%	\$ 3,416	1.2%	\$ 7,189	2.1%	\$ 1,653	7.7%	\$ 12,258	1.7%	13	118	68	83	94
Douglas County	26,111	17	1.5%	\$ 3,935	1.2%	\$ 6,139	1.6%	\$ 1,257	5.3%	\$ 11,331	1.4%	17	94	116	126	139
Bartow County	13,060	27	0.8%	\$ 5,230	0.8%	\$ 5,645	0.8%	\$ 993	2.1%	\$ 11,869	0.8%	27	45	137	148	113
Carroll County	14,582	23	0.9%	\$ 3,240	0.6%	\$ 6,723	1.0%	\$ 1,270	3.0%	\$ 11,232	0.8%	23	130	91	124	145
Average	25,222	-	1.5%	\$ 4,618	1.4%	\$ 5,998	1.5%	\$ 1,460	5.9%	\$ 12,076	1.5%					
Variance to PCSD				\$ 1,031		\$ (554)		\$ 658		\$ 1,135						
% Variance to PCSD				28.7%		-8.5%		82.0%		10.4%						
<b>State Totals</b>	<b>1,680,347</b>	<b>-</b>	<b>100.0%</b>	<b>\$ 5,109</b>		<b>\$ 5,841</b>		<b>\$ 1,322</b>		<b>\$ 12,272</b>						
Allocation				41.6%		47.6%		10.8%		100.0%						
Variance to PCSD				\$ 1,522		\$ (710)		\$ 520		\$ 1,332						
% Variance to PCSD				42.4%		-10.8%		64.8%		12.2%						
<b>Others:</b>																
Cobb County	109,780	2	6.4%	\$ 5,711	16.6%	\$ 5,094	11.4%	\$ 1,578	28.0%	\$ 12,383		2	35	164	93	87
Polk County	7,556	49	0.4%	\$ 2,512	0.5%	\$ 7,027	1.1%	\$ 1,165	1.4%	\$ 10,704		49	160	78	135	166
Haralson County	3,131	97	0.2%	\$ 3,570	0.3%	\$ 8,607	0.6%	\$ 1,428	0.7%	\$ 13,606		97	108	12	109	52
Coweta County	21,966	18	1.3%	\$ 5,082	3.0%	\$ 5,188	2.3%	\$ 738	2.6%	\$ 11,007		18	49	159	168	153
Top 35	34,531			\$ 4,994	4.6%	\$ 5,836	4.1%	\$ 1,313	7.3%	\$ 12,142						

**Business Process Improvement (BPI)**

Seeks to improve specific processes by eliminating waste, redundancy, and other inefficiencies - by mapping out current processes, identifying inefficiencies, redesigning the processes and benchmarking against key performance indicators (KPIs). Third-party sources are specific to the process but include BusinessPLUS ERP system processes.

**Salary Study**

Used to define a fair and competitive salary structure for employees, in order to recruit and retain the most highly-qualified individuals possible. Third-party sources, in addition to commissioned studies, include the annual Metro RESA Teacher and Non-Teaching Salary Surveys.

**Staffing Study**

Review staffing structure, workload, performance measures and those of comparable governments to assess appropriate staffing needs. Initial actions may consist of an overall review of organizational structure, positions and respective responsibilities.

**Best Practice Benchmarking**

Comparing current processes and key performance indicators (KPIs) against the best practices of other organizations in order to improve operational efficiency and effectiveness. The District utilizes various benchmarking methods. For example, Hanover K-12 Research and EAB Strategic Research KPIs for District Operation.



## Proposed Budget Priorities and Strategies

Strategic Goal Area	Performance Objective	FY23 Budget Priorities
<b>1</b> <b>Growth and Success for ALL</b>	<ul style="list-style-type: none"> <li>• Improve student academic growth and achievement</li> <li>• Improve performance of student subgroups</li> <li>• Improve student college, career, and life readiness</li> </ul>	<ul style="list-style-type: none"> <li>• Data Management System</li> <li>• Additional staffing</li> </ul>
<b>2</b> <b>Communication and Engagement</b>	<ul style="list-style-type: none"> <li>• Communicate efficiently, effectively, and transparently with all district stakeholders</li> <li>• Improve communication and access of information to our diverse populations</li> <li>• Facilitate partnerships between community and school district</li> </ul>	<ul style="list-style-type: none"> <li>• Hanover Research Survey Development</li> <li>• Translation Services</li> </ul>
<b>3</b> <b>Attracting, Developing, and Retaining Quality, Diverse Professionals</b>	<ul style="list-style-type: none"> <li>• Attract and retain high quality, diverse professionals</li> <li>• Build staff capacity</li> <li>• Develop and implement effective succession planning</li> </ul>	<ul style="list-style-type: none"> <li>• Compensation</li> <li>• Recruiting</li> <li>• Talent Management</li> <li>• Professional learning</li> </ul>
<b>4</b> <b>Operational and Organizational Excellence</b>	<ul style="list-style-type: none"> <li>• Develop and implement a facility plan to contend with growth and aging facilities</li> <li>• Enhance safe and effective learning environments</li> <li>• Sustain excellent financial stewardship</li> </ul>	<ul style="list-style-type: none"> <li>• Facility Plan development</li> <li>• Strategic Additions</li> </ul>
<b>5</b> <b>Innovative Practices and Resource Implementation</b>	<ul style="list-style-type: none"> <li>• Develop and advance resources to inspire a culture of innovation</li> <li>• Build staff efficacy to impact innovative practices</li> <li>• Implement innovative programs and practices to engage ALL students</li> </ul>	<ul style="list-style-type: none"> <li>• 1:1 Technology Implementation</li> <li>• Stewardship</li> </ul>

## FY2023 Major Budget Influencers and Price of Government

### Major Budget Influencers (Business Services):

#### Major Revenue (Price of Government) Influencers

- Enrollment Growth
- State Budget
- QBE:
  - Enrollment (Weighted, Dual, etc.)
  - Local Fair Share
  - Teacher Pay Scales
  - TRS Employer Contribution
- Equalization Grant:
  - Wealth per Weighted FTE Impact
- Changes in Local Sources
  - Ad Valorem
  - TAVT

#### Major Expenditure (Budget) Influencers


- Enrollment Growth
- Exceptional Students Educational Program (ESEP) Growth
- Allotment Assumptions
- State Teacher Scales (Local Impact)
- Step Increases
- TRS Employer Contribution

### Price of Government (Business Services):

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	School Nutrition Program	Total Governmental Fund Types
<u>Estimated Revenues:</u>						
Local Taxes	\$ 137,445,000		\$ 21,782,250			\$ 159,227,250
Local Sources	1,749,000	\$ 5,855,520			\$ 1,596,135	9,200,655
State Sources	212,231,855		8,145,310		408,000	220,785,165
Federal Sources		33,407,838			20,073,829	53,481,667
Transfers from Other Funds				\$ 13,157,545	922,090	14,079,635
Total Estimated Revenues	\$ 351,425,855	\$ 39,263,358	\$ 29,927,560	\$ 13,157,545	\$ 23,000,054	\$ 456,774,372

## FY2023 Budget Overview Flyer

PCSD produces two Budget Overview Flyers – for the Tentative and Original Budgets. The Original Budget version of the flyer is illustrated below.




# PAULDING COUNTY SCHOOL DISTRICT FY2023 BUDGET OVERVIEW

**Engage. Inspire. Prepare.**

PCSD's Strategic Plan provides a framework and sets the tone for creating a dynamic culture, where students are engaged, inspired and prepared for their future. Student success for ALL starts with a passion for effective stewardship of taxpayer dollars. The budget is the catalyst for creating safe schools and engaging environments, where students can thrive.

**INTEGRITY.** Results of the most recent financial audit were outstanding, and the District received Georgia Department of Audits and Accounts' *Excellence in Financial Reporting Award*.

**STEWARDSHIP.** PCSD recently received a 4-Star *Financial Efficiency Rating*, which measures a district's per-pupil spending in relation to the academic achievements of its students. Only 12 of 180 districts or 7% scored better than PCSD (FY19).



Every year the Paulding County School District (PCSD) develops and adopts a budget for the next fiscal year. This report is designed to inform parents, students, staff and stakeholders about the key metrics involved in developing our budget and highlights for the upcoming year.

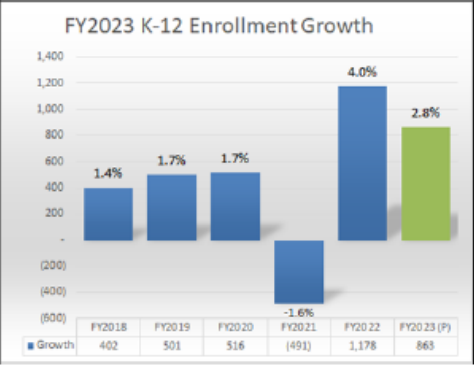
## FY2023 Budget Highlights

**Enrollment Growth.** PCSD is projected to educate 31,776 students in FY2023 (school year 2022-2023), an increase of 863 students or 2.8%.

For the 10 years ending FY2022, the district had an annual growth rate of 1.0%. In the prior decade, FY2012-FY2022, enrollment increased 2,803 or 10.0%. FY2022 enrollment increased 1,178 or 4.0% to 30,913.

The district anticipates educating approximately 2.5% or 798 students virtually. Approximately 97.5% or 30,978 are expected to attend face-to-face instruction.


### FY2023 K-12 Enrollment Growth



	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023 (P)
Growth	402	501	516	(493)	1,178	863
	1.4%	1.7%	1.7%	-1.6%	4.0%	2.8%

**Low Wealth.** Despite favorable employment, income and free-and-reduced lunch statistics, PCSD is considered low wealth due to a limited commercial and industrial tax base and the large number of school-aged children per household. Below are rankings against the 35 large districts in Georgia (school districts over 10,000). Rankings against all 180 school districts in Georgia are in parentheses.

- 12<sup>th</sup> Largest District as of FY2021
- 28<sup>th</sup> in Local Revenue per Student (105<sup>th</sup> out of 180)
  - ✓ Collect \$1,522 less than Statewide Average per Student, a total deficit of \$43 million
- 9<sup>th</sup> in State Revenue per Student (101<sup>st</sup> out of 180)
  - ✓ 4<sup>th</sup> Largest Recipient of Equalization (\$27.3 million in FY23)
- 29<sup>th</sup> in Total Revenue, including Federal sources, per Student (157<sup>th</sup> out of 180)
  - ✓ Collect \$1,332 less than Statewide Average per Student, a total deficit of \$34 million



**180 Rank FY2021**

12 Students

101 State Revenue

105 Local Revenue

157 Total Revenue

Front

## Demographics and Statistics

### Paulding County

- 1.6% State Population
- 1.4% Housing Units
- 10.7% More Persons per Household (Age 5-18)
- 3% Commercial / Industrial Land Use

### PCSD

- 19 Elementary Schools
- 9 Middle Schools
- 5 High Schools
- Alternative Education
- College & Career Academy
- 3,798 Employees
- 2,482 Instructional (65%)

### PCSD Rank out of 180 School Districts in GA

- 11<sup>th</sup> in Enrollment
  - 105<sup>th</sup> in Local Revenue \$44 million deficit, compared to the statewide average
  - 101<sup>st</sup> in State Revenue
  - 157<sup>th</sup> in Total Revenue
- \*Per Pupil, GaDOE FY2021

### PCSD Funding Sources

- 33% Local (42% Average)
  - 60% State (47% Average)
  - 7% Federal
- \*GaDOE FY2021

### \$502.5m FY2023 Budget All Funds

- General Fund (70%)
- Special Revenue (8%)
- Capital Projects (15%)
- Debt Service (3%)
- School Nutrition (4%)



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

### General Fund Revenue Highlights: Equalization Grant and Austerity Reductions

The General Fund accounts for approximately 70% of all District spending and is the main operating fund for the school district. Projected revenues for FY2023 total \$349.8 million, an increase of \$36.1 million or 11.5%.

As a low wealth school district, the product of a limited commercial / industrial tax base and more students per household than statewide averages, PCSD will receive \$27.3 million of Equalization Grant funding in FY2023 (the fourth highest recipient in the State).

	FY2022	FY2023	Change	%
QBE Funding, net	\$ 166.9	\$ 183.3	\$ 16.4	9.8%
Equalization Grant	31.2	27.3	(3.9)	-12.3%
Local Taxes	114.3	137.4	23.1	20.2%
Other Local Revenue	1.3	1.7	0.5	36.6%
<b>Total GF Revenue</b>	<b>\$ 313.7</b>	<b>\$ 349.8</b>	<b>\$ 36.1</b>	<b>11.5%</b>

\*Excludes Grants and Transfers to Other Funds

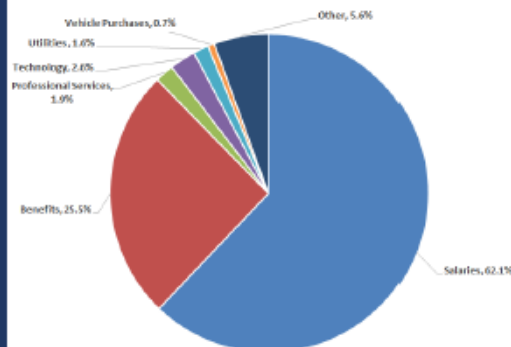
Funding under the state Quality Basic Education (QBE) formula will be increased by 9.8% or \$16.4 million. Local taxes are projected to increase \$23.1 million, with an improving tax digest and a millage rate of 17.750 (2022 rate).

### General Fund Expenditure Highlights: Instruction, Human Capital and Student Safety

As the District copes with the operational and financial ramifications of the COVID-19 pandemic, instruction will continue to be our primary focus in FY2023, especially as it relates to learning loss and virtual instruction. PCSD typically allocates more of its resources to instruction than statewide averages, while central office type expenditures are half the size of the average district.

Projected expenditures for FY2023 total \$349.8 million, an increase of \$36.1 million or 11.5%.

88% of the budget is spent on salaries and benefits. The remaining 12% of the General Fund budget covers all other operating expenditures, including critical areas such as technology and textbooks.



Compensation will also be addressed as the FY2023 budget includes a pay raise for all positions, in addition to a fully funded experience step for qualifying employees.

Technology continues to be a major investment, as almost 3% or \$9.3 million of the FY2023 budget will be spent in this area.

Please visit our website for more information and sources for the information presented in this report. Go to [www.paulding.k12.ga.us](http://www.paulding.k12.ga.us).

BASED ON THE ORIGINAL BUDGET PRESENTATION ON JUNE 14, 2022

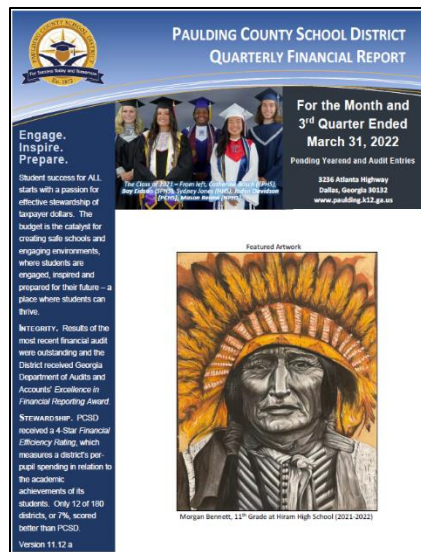
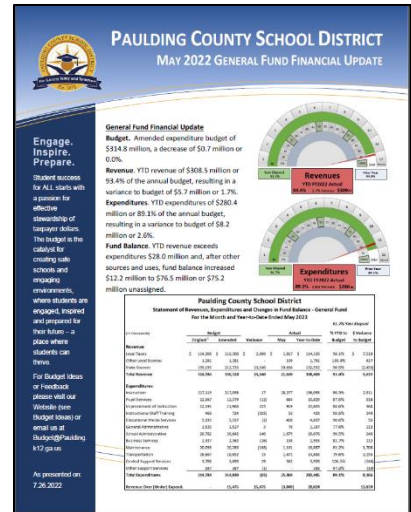
Back

## Budget Administration and Management

The budget is administered and managed by the Director of Finance and Budget Coordinator. Reporting occurs monthly and on-demand, including the following routine reporting opportunities.

### Monthly General Fund Financial Updates

A one-page Budget Update on the General Fund is provided monthly to the Board of Education and general public.



### Quarterly Financial Updates

More detailed Quarterly Financial Updates are provided to the Board of Education and general public on a quarterly basis. These reports address all fund categories.

Actual updates can be viewed on the District's website at:  
<https://www.paulding.k12.ga.us/Page/38816>.

### Other Documents

Other budget-related documents available on the District's website include:

- Annual Audit Report
- Budget Documents and Presentations
- Georgia Department of Education Report
- SPLOST Activity

The documents are located at <https://www.paulding.k12.ga.us/domain/196>.



## Financial Section

---

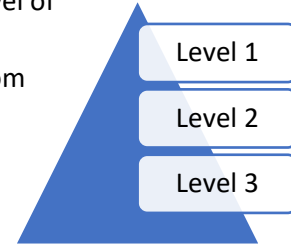


# Paulding County School District Fiscal Year Budget

**2023**

## Financial Section Format

The Financial Section uses a pyramid approach in communicating the district financials. The pyramid approach begins at a broad level and drills down into more detail as each level of the pyramid is addressed. Each level provides revenues, expenditures, fund balance, other financing sources/uses, and an explanation of major shifts from current year.



Level One: Summary of Total Budget (All Funds Combined)

Level Two: Summary Data for Operating Funds

Level Three: Summary Data for Individual Funds

In addition to other details, each level presents revenues by source and expenditures by state object code for eight years, including three (3) prior years of actual (comparative) results, the current year estimated actual results (1), Proposed Budget year (1), and three (3) years of forecasted data.

### Original Budget Presentation

The government-wide original (proposed) budget was approved by the Board of Education by a vote of 6-1 on June 14, 2022. This presentation format reports transfers with revenues and expenditures.

Government-wide revenues totaled \$456.8 million. Expenditures totaled \$502.5 million.

Original Budget Presentation Paulding County School District						
July 1, 2022 through June 30, 2023						
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	\$ 137,445,000		\$ 21,782,250			\$ 159,227,250
Local Sources	1,749,000	\$ 5,855,520			\$ 1,596,135	9,200,655
State Sources	212,231,855		8,145,310		408,000	220,785,165
Federal Sources		33,407,838			20,073,829	53,481,667
Transfers from Other Funds				\$ 13,157,545	922,090	14,079,635
Total Estimated Revenues	\$ 351,425,855	\$ 39,263,358	\$ 29,927,560	\$ 13,157,545	\$ 23,000,054	\$ 456,774,372
<u>Estimated Expenditures:</u>						
Instruction	\$ 238,714,113	\$ 20,597,306				\$ 259,311,418
Pupil Services	14,164,206	2,922,842				17,087,048
Improvement of Instructional Services	14,051,294	442,301				14,493,595
Instructional Staff Training	513,714	9,478,951				9,992,665
Educational Media Services	5,591,905					5,591,905
Grant/Program Administration		535,994				535,994
General Administration	1,458,149	1,809,051				3,267,200
School Administration	21,599,445	325,877				21,925,322
Business Services	2,413,983					2,413,983
Maintenance	24,669,118					24,669,118
Transportation	22,879,698	1,214,445				24,094,143
Central Support Services	5,163,253	6,930				5,170,183
School Nutrition Program					\$ 20,839,312	20,839,312
Community Services						-
Other Support Services	206,978	48,000				254,978
Facilities Acquisition / Construction			\$ 64,399,824			64,399,824
Other Outlays			13,157,545		922,090	14,079,635
Debt Service				\$ 13,157,545		13,157,545
Local School Activity and Other		1,201,459				1,201,459
Total Estimated Expenditures	\$ 351,425,855	\$ 38,583,157	\$ 77,557,369	\$ 13,157,545	\$ 21,761,402	\$ 502,485,328
Estimated Fund Balance (July 1, 2022)	59,276,457	3,575,096	82,431,252	3,326,018	8,693,693	157,302,516
Estimated Fund Balance (June 30, 2023)	\$ 59,276,457	\$ 4,255,297	\$ 34,801,443	\$ 3,326,018	\$ 9,932,345	\$ 111,591,561
* No Proprietary Funds exist						
** Annual budgets are not adopted for Fiduciary Funds						



## Level One: Summary of Total Budget (All Funds Combined)

### Total Funds

The **General Fund** is the School District's primary operating fund. It accounts for and reports all financial resources not accounted for and reported in another fund. The General Fund is where the recurring operating costs of the school are recorded.

The District reports the following appropriated major governmental funds:

- The **General Fund** is the District's primary operating fund. It accounts for and reports all financial resources not accounted for and reported in another fund.
  - The **Special Revenue Funds** accounts for resources that are legally restricted for specific purposes. Although reported within the General Fund for audited financial reporting, the Special Revenue Fund is presented separately for budget appropriation and internal reporting purposes.
    - The **School Nutrition Fund** accounts for activities associated with the District's School Nutrition Program (SNP). Although a Special Revenue Fund, the School Nutrition Fund is presented separately for budget appropriation and internal reporting purposes.
- The **Capital Projects Fund** accounts for and reports financial resources including Education Special Purpose Local Option Sales Tax (E-SPLOST), bond proceeds and grants that are restricted, committed or assigned for capital outlay expenditures, including the acquisition or construction of capital facilities and other capital assets.
- The **Debt Service Fund** accounts for and reports financial resources that are restricted, committed or assigned including taxes (property and sales) legally restricted for the payment of general long-term principal and interest and paying agent's fees.

### Major (Significant) Funding Sources and Uses (Expenditure Categories)

#### General Fund

The general fund is significantly funded through Quality Basic Education (QBE), the Equalization Grant Revenue, and Property Tax Revenue. Major expenditures include salaries, benefits, and purchased services.

#### Special Revenue Fund

Federal revenue is the significant contributor to special revenue. Major expenditures for the special revenue fund are salaries, benefits, and purchased services due to funding provided for the grant programs.

### **School Nutrition Fund**

The National Child Nutrition Program (Federal Revenue) accounts for 90.9% of the revenue budget for School Nutrition. Salaries, benefits, and purchased food are the major expenditures for the fund category.

### **Capital Projects Fund**

Major funding for the Capital Projects Fund is E-SPLOST, which is a one-percent sales tax used for capital improvements. Other funding is provided through the State Capital Outlay program (GSFIC) to ensure all public-school students are housed in facilities that have adequate space, are safe, and that are well-maintained.

Capital construction projects and E-SPLOST capital projects are the major expenditures for this fund.

### **Debt Service Fund**

Transfers-In is the primary source of funding for the debt service fund, which comes from E-SPLOST funding. Debt services expenditures make up 100% of the budget.

### Underlying Assumptions and Significant Trends for Major Funding Sources and Uses

#### State Funding Sources: Quality Basic Education (QBE) and Equalization Grant

- As the digest improves Local Fair Share (LFS) will continue to increase, reducing QBE funding
- As Net Digest per Student (NDPS) improves, in comparison to the statewide average, the Equalization Grant award will decline
- Increasing the State Pay Scale for Teachers will result in additional QBE funding
- QBE will continue to underfund allotment quantity, total compensation and benefits

#### Local Revenue Sources: Property Taxes

- As a low wealth school district, local funding will continue to lag behind statewide averages
- With an above average number of school-age children per household, increases in enrollment and the associated local revenue, will not adequately support the related expenditure growth

#### Salaries, Benefits and Purchased Services

- Increases in enrollment place higher demands on staff, resulting in the need for more teaching, administrative and support positions
- The cost of human capital will continue to rise
- Salaries, Benefits and Purchased Services will continue to consume the majority of resources
- When grant awards do not fully support the initiative, local revenue sources (General Fund) may be required to address allotment quantity, total compensation and benefits.

#### Federal Funding Sources

- For most grants, should the funding of these programs be eliminated or reduced, it is likely that the services provided would be negatively impacted unless another funding source is identified.
- Each grant is adjusted in the current year before funds are spent based on the actual grant award for that year.
- Increases in enrollment, especially enrollment ESEP, should continue to increase grant opportunities, but will also likely place higher demands on local resources.

#### Transfers-In

- Debt service is primarily funded through E-SPLOST VI (transferred from the Capital Projects Fund). An underlying assumption is the anticipated collection of E-SPLOST proceeds.

#### Debt Service

- During the current year, the District issued (A) Taxable General Obligation Refunding Bond, Series 2022 in the original principal amount of \$60,625,000, for the purpose of refunding a portion of the outstanding General Obligation Refunding Bonds, Series 2014 and (B) approved the issuance of the General Obligation Refunding Bond, Series 2025, in the original principal amount of \$58,720,000, for the purpose of refunding the Series 2022 Bond.

#### **Significant Trends or Factors Influencing Budget Decisions:**

**COVID-19 Pandemic.** Ongoing impact of the COVID-19 pandemic is reflected throughout the FY2023 Proposed Budget, including the economic, funding, enrollment, and operational ramifications.

#### **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.

**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. Local funding is based on property tax values and not the number of school-age children living in the home.

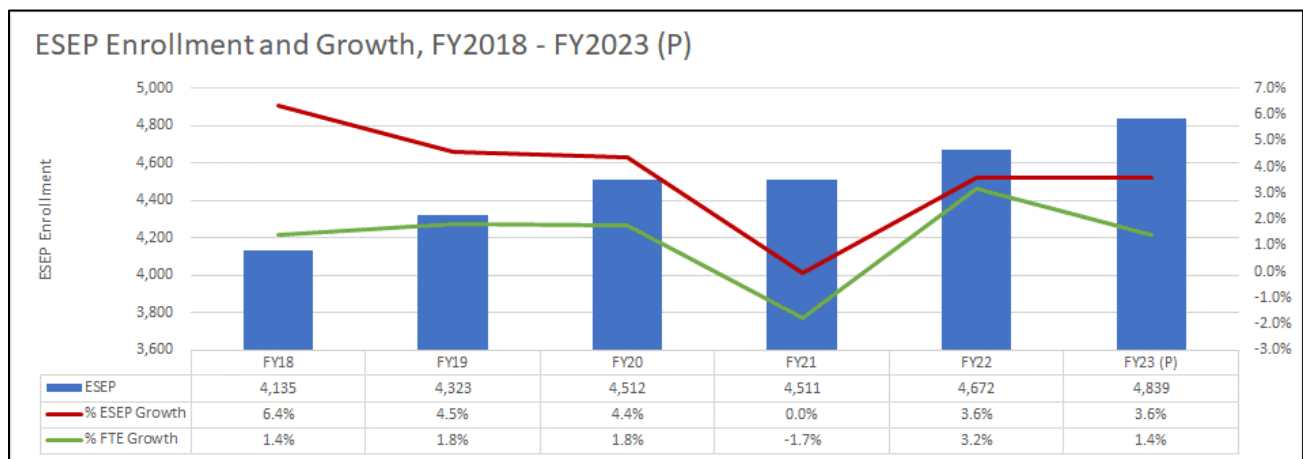
**Free and Reduced-Price Meal Benefits Program Eligibility.** *Free and Reduced-Price Meal Benefits Program (FRL)* is a part of the National Child Nutrition Program. This program makes free or reduced priced meals available to qualifying households. Qualifications are based on the gross income of all household members and the number of persons living in the house.

FRL participation is a measurement of student wealth and is directly impacted by the demographic and economic conditions of Paulding County.

The FRL participation percentage decreased 14.6% from October 2012 to October 2021, from 42.4% to 27.8%, respectively.

The Statewide participation percentage decreased 14.3%, from 59.6% to 45.3%. This decrease was due to federal funds covering all student meals in FY2021 and FY2022 because of the COVID-19 pandemic. FRL participation is anticipated to increase in FY2023 due to the expiration of free meals being provided to all students.

**ESEP Enrollment.** ESEP enrollment has increased dramatically over the past several years. This is significant because the average additional cost per ESEP student is approximately \$2,428 or 29.1% (including FY2021 local, state and federal sources). From FY2018 to FY2022, ESEP enrollment increased 537 or 13.0%, compared to a large district average increase of 241 or 5.8%. FY2022 ESEP enrollment increased 161 or 3.6% to 4,672. (red line). FY2023 is projected to increase 3.6% from FY2022 as more students have enrolled in face-to-face learning than in prior year.



Approximately 15.1% of PCSD enrollment participated in ESEP, compared to a statewide average of 12.9%, in FY2022.

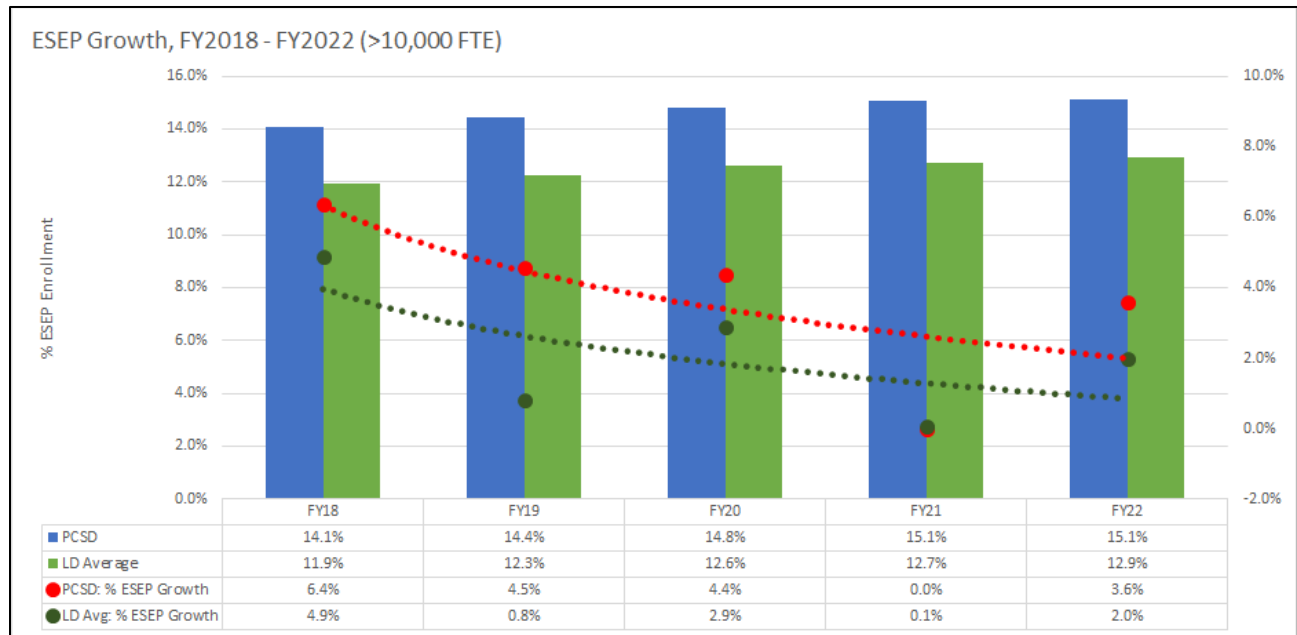
PCSD's 5-year average growth rate in ESEP participation was 2.5%, much higher than comparable districts. The statewide and large district (districts with > 10,000 FTE) 5-year average growth rate in ESEP participation was 0.8% and 1.1%, respectively.

This compares to a 5-year average growth rate in overall District, statewide, and large district enrollment of 1.0%, -1.0%, and -0.4%, respectively.

ESEP Growth		FY18	FY19	FY20	FY21	FY22	5-Year CAGR
710	Paulding County	6.4%	4.5%	4.4%	0.0%	3.6%	2.5%
721	Richmond County	6.1%	4.5%	2.4%	-2.1%	-0.1%	0.9%
608	Bartow County	-0.2%	-1.3%	2.8%	3.2%	8.1%	2.5%
638	Coweta County	3.1%	3.8%	3.3%	-1.1%	2.3%	1.6%
628	Cherokee County	4.9%	3.9%	3.7%	-3.4%	2.6%	1.3%
622	Carroll County	1.5%	1.0%	-4.5%	-3.6%	2.7%	-0.9%
669	Hall County	6.5%	4.2%	8.1%	-0.8%	1.2%	2.5%
676	Houston County	4.5%	3.7%	4.3%	1.1%	2.8%	2.4%
675	Henry County	0.3%	1.5%	3.0%	-5.1%	0.7%	0.0%
	Statewide	2.4%	2.6%	2.9%	-1.6%	0.4%	0.8%
	LD Avg	4.9%	0.8%	2.9%	0.1%	2.0%	1.1%

Enrollment Growth		FY18	FY19	FY20	FY21	FY22	5-Year CAGR
710	Paulding County	1.4%	1.8%	1.8%	-1.7%	3.2%	1.0%
721	Richmond County	-1.0%	0.3%	-0.9%	-5.1%	-3.1%	-1.8%
608	Bartow County	-1.7%	-0.8%	-0.1%	-0.6%	-1.9%	-0.7%
638	Coweta County	1.1%	-0.1%	0.3%	-2.7%	-0.9%	-0.7%
628	Cherokee County	0.9%	0.2%	0.8%	-3.3%	0.2%	-0.4%
622	Carroll County	-0.2%	1.4%	-0.5%	-0.1%	-1.6%	-0.2%
669	Hall County	0.7%	-1.4%	0.3%	-0.8%	-0.7%	-0.5%
676	Houston County	1.7%	0.9%	1.5%	-1.8%	-2.0%	-0.3%
675	Henry County	0.2%	1.5%	0.9%	-1.4%	0.1%	0.2%
	Statewide	0.1%	0.1%	0.0%	-2.6%	-2.2%	-1.0%
	LD Avg	2.1%	-1.7%	0.1%	-0.8%	0.4%	-0.4%

While enrollment in ESEP continues to exceed the large district average, there are indications the growth is slowing at a faster rate than the large district average (LD Avg).



Local Economy. E-SPLOST collections are directly impacted by the economy of Paulding County. Which is expected to perform at historical levels during the projected budget period.

## Enrollment Factors

Enrollment Growth. Increases in enrollment may result in additional grant awards, but funding may not cover all the additional costs associated with required services. For the 10 years ending FY2022, the district had an annual growth rate of 1.0%. In the prior decade, from FY2012 to FY2022, enrollment increased 2,803 or 10.0%. FY2022 enrollment increased 1,178 or 4.0% to 30,913. 2023 is projected to grow 863 to 31,776 or 2.8%.

## Funding Factors

**Low Wealth.** Despite favorable employment, income and free-and-reduced lunch statistics, PCSD is considered a low wealth school system due to a limited commercial and industrial tax base and the large number of school-age children per household. With approximately 60% of general fund revenue coming from State sources (compared to a statewide average of 47%) the District is highly susceptible to changes in State funding, including austerity reductions, State Pay Scale Adjustments, Equalization Grant funding and changes in the Quality Basic Education (QBE) methodology.

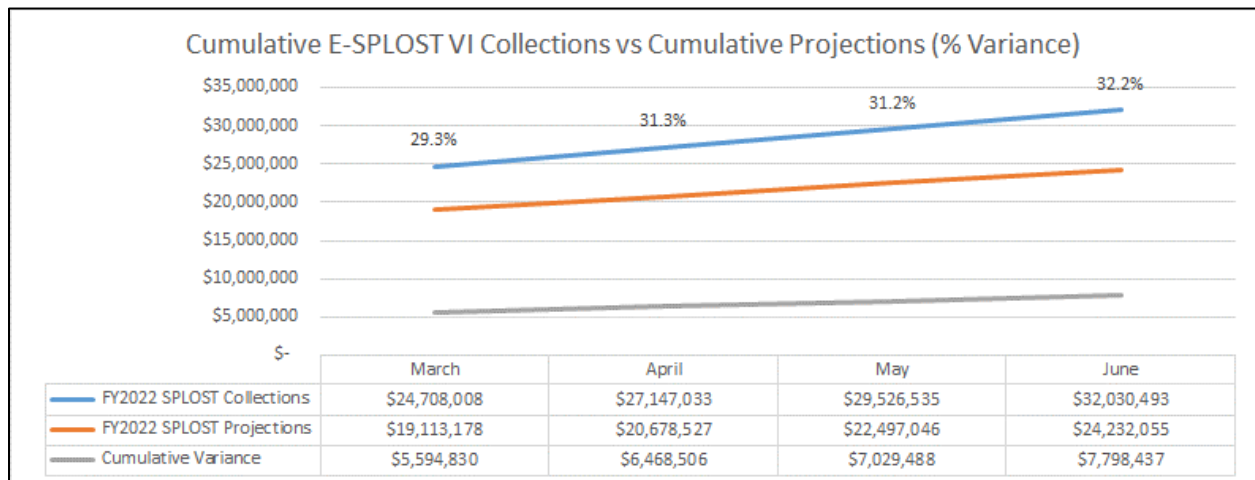
**Millage Rate Changes.** Changes to the millage rate impact both local revenue and the Equalization Grant formula. Generally, reductions in the millage rate will result in the reduction of the grant award.

**Federal Budget.** Changes in the appropriations for grants and/or the allocation methodology.

**Grant Requirements.** Specific requirements, including restrictions on expenditures may impact decisions regarding grant application, especially when local funds are required to fully support the initiative.

**Meal Purchases.** The limited commercial and industrial tax base in Paulding County results in a lower net digest per student (NDPS), which reduces local funding.

**SPLOST Receipts.** Capital Projects and Debt Service funds are primarily funded through E-SPLOST collections. Georgia State University's Andrew Young School of Policy Studies (Fiscal Research Center) provided the collection projections for E-SPLOST VI. Although volatile, collections have historically exceeded projections. As of June 30, 2022, the cumulative variance to projections was 32.2%.



## Operating Factors

**Rising Cost of Human Capital.** With much of the budget focused on salaries, benefits, and purchased services for the General Fund, Special Revenue Fund, and School Nutrition Fund, the rising cost of human capital is a major factor bearing on the District's future. These increases include, but are not limited to, the Teachers Retirement System (TRS) and State Health Benefit Plan, which have seen

unprecedented increases over the past few years. As the demand for highly qualified teachers increases, the District must remain competitive in compensation and benefits.

Construction Costs. Operating factors could include the cost of construction.

New Debt Issuances. Operating factors could include the issuance of new debt or the advance-refunding of existing bond issues. In FY2022, the District issued (A) Taxable General Obligation Refunding Bond, Series 2022 in the original principal amount of \$60,625,000, for the purpose of refunding a portion of the outstanding General Obligation Refunding Bonds, Series 2014 and (B) approved the issuance of the General Obligation Refunding Bond, Series 2025, in the original principal amount of \$58,720,000, for the purpose of refunding the Series 2022 Bond. There are no plans to issue any further debt in the Proposed Budget Year.

#### Material Changes (Shifts) from Current Year Budget

##### **General Fund**

General Fund salaries and benefit expenditures are anticipated to increase \$31.4 million from current year. This is due to multiple levels of salary raises in the proposed budget as well as enrollment growth of 863 students and an additional 280 in personnel. General Fund revenue is also expected to increase due to an increase in QBE funding for the \$2,000 adjustment in the Teacher State Pay Scale and changes in assessed property values for 2021.

##### **Special Revenue Fund**

Special Revenue Fund is expected to see an increase due to being awarded additional funding through the ARP (ESSER III) Act and the L4GA grant, which in turn increases expenditures. Most federal grants are funded through a reimbursable basis.

##### **School Nutrition Fund**

School Nutrition Fund expenditures are anticipated to be \$3.5 million greater than the current year. This increase is due to a 5.0% raise in salaries for FY2023 and an increase in food purchase. Food purchases are anticipated to increase due to the current economic conditions of rising fuel costs and inflation.

##### **Capital Projects Fund**

Capital Projects Fund revenue is expected to increase \$1.0 million in FY2023. Anticipated changes in revenue are related to different capital projects between fiscal years, and their reimbursement-eligible expenditures. The three renovation/modification projects at Hiram High School, Dobbins Middle School, and Allgood Elementary will receive approximately \$8.1 million from GSFIC, which is a significant increase from the current year of only \$0.8 million.

The proposed expenditure budget is \$53.3 million greater than the current year. This is primarily due to the construction of a new middle school and an addition to North Paulding High School totaling \$23.6 million and \$14.3 million respectively in FY2023. These construction projects will combat overcrowding



due to exponential growth in the north part of the District. An additional \$13.2 million will be used to fund the renovations at Dobbins Middle School and Allgood Elementary Schools. Other anticipated changes in expenditures are related to projects spanning multiple fiscal years.

#### **Debt Service Fund**

Debt Service Fund reflects a 45.2% or \$4.3 million increase in expenditures due to the first principal payment of the general obligation bond issued in FY2021.

#### **Significant Changes in Fund Balance**

School Nutrition Fund is expected to have a decline of \$5.9 million because of a spending plan to bring fund balance more in line with industry standards. In addition, the Federal Government has ended the emergency relief funding that provided free meals for all students during FY2021 and FY2022. To provide some relief to students who do not qualify for free-and-reduced meals, the School Nutrition program will keep meal prices at before pandemic costs. Fund balance will be used to help cover the additional cost.

Capital Projects Fund reflects a decrease of \$84.3 million from current year due to the bond issuance in FY2021 and starting to use those funds for the various capital projects that span multiple fiscal years.

The General Fund, Special Revenue Fund and the Debt Service Fund do not anticipate a significant change in fund balance. The budget does not reflect a negative trend in fund balance during the three-year forecast period.

Paulding County School District  
Fiscal Year Budget

2023

Financial Data

Total Budget All Funds								
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Current Year	FY2023 Proposed Budget	FY2024 Forecast	FY2025 Forecast	FY2026 Forecast
<b>Revenue:</b>								
Local Taxes	\$ 104,659,901	\$ 113,587,632	\$ 130,875,794	\$ 144,348,312	\$ 159,227,250	\$ 160,511,518	\$ 175,697,222	\$ 182,292,926
Other Local Sources	13,083,124	11,055,144	7,682,193	5,630,157	9,609,705	10,465,600	10,798,407	11,114,051
State Source	196,596,624	206,904,454	197,443,187	216,699,309	220,865,165	219,283,265	223,062,465	226,753,899
Federal	21,578,614	18,926,125	36,752,392	52,387,804	52,992,617	38,785,183	37,067,808	35,333,641
Bond Issuance	-	-	30,424,434	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 335,918,263</b>	<b>\$ 350,473,356</b>	<b>\$ 403,178,000</b>	<b>\$ 419,065,582</b>	<b>\$ 442,694,737</b>	<b>\$ 429,045,566</b>	<b>\$ 446,625,903</b>	<b>\$ 455,494,517</b>
<b>Expenditures:</b>								
1000 Instruction	\$ 198,761,300	\$ 210,923,833	\$ 216,966,998	\$ 233,438,326	\$ 261,447,170	\$ 260,746,860	\$ 269,396,593	\$ 279,429,083
2100 Pupil Services	11,486,357	12,166,380	13,563,130	14,969,794	17,067,048	17,063,249	17,899,820	18,732,630
2210 Improvement of Instruction	10,230,815	11,199,179	11,125,664	11,829,000	14,493,595	14,373,442	15,203,668	16,033,320
2213 Instructional Staff Training	3,249,216	2,838,852	3,895,616	5,488,692	9,566,708	6,691,671	6,570,445	6,421,336
2220 Media Services	4,842,217	5,064,751	5,126,395	5,355,148	5,591,905	5,842,027	6,050,802	6,259,577
2230 Federal Grant Administration	308,344	334,208	327,908	487,051	540,277	402,781	360,242	317,003
2300 General Administration	1,526,264	1,539,480	1,872,051	2,975,314	3,283,124	3,110,056	2,591,595	2,489,561
2400 School Administration	18,385,533	19,734,998	19,993,156	20,872,204	21,775,322	22,417,629	23,146,451	23,874,852
2500 Business Services	1,420,792	1,719,768	2,343,753	2,161,617	2,413,983	2,657,528	2,900,351	3,143,174
2600 Maintenance	20,256,407	19,204,812	19,661,739	20,177,039	24,669,118	23,654,239	24,594,564	25,534,889
2610 Local Facility Construction	-	-	-	-	-	-	-	-
2700 Transportation	16,716,272	16,709,904	17,271,608	20,127,865	24,094,143	23,919,349	25,502,474	27,084,025
2800 Central Support Services	2,620,207	3,281,142	3,328,129	4,426,069	5,170,183	4,046,175	4,051,252	4,056,321
2900 Other Support Services	247,522	233,296	233,861	232,561	254,978	245,685	247,697	249,709
3100 SNP	14,267,335	14,091,773	13,830,072	17,430,046	20,839,312	17,951,666	18,486,466	19,037,310
3200 Enterprise Operations	1,150,896	916,134	826,942	2,160	1,201,459	171,404	494,379	413,094
3300 Community Services Operations	113	200	-	473	-	-	-	-
4000 Acquisition & Construction	13,044,044	7,448,184	15,777,317	11,087,049	62,839,824	42,059,709	15,773,654	10,887,599
5100 Debt Service	8,399,953	8,324,472	8,215,712	9,525,653	13,826,953	13,779,012	13,780,040	14,106,566
<b>Total Expenditures</b>	<b>\$ 326,913,587</b>	<b>\$ 335,731,366</b>	<b>\$ 354,360,053</b>	<b>\$ 380,586,063</b>	<b>\$ 489,075,101</b>	<b>\$ 459,132,480</b>	<b>\$ 447,050,494</b>	<b>\$ 458,070,050</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>\$ 9,004,676</b>	<b>\$ 14,741,990</b>	<b>\$ 48,817,947</b>	<b>\$ 38,479,519</b>	<b>\$ (46,380,364)</b>	<b>\$ (30,086,914)</b>	<b>\$ (424,591)</b>	<b>\$ (2,575,533)</b>
<b>Other Sources (Uses):</b>								
Transfers In	12,436,806	213,000,242	41,238,877	65,196,894	14,079,635	14,874,325	14,874,976	15,203,118
Transfers Out	(12,436,806)	(213,000,242)	(41,238,877)	(65,196,894)	(14,079,635)	(14,874,325)	(14,874,976)	(15,203,118)
<b>Total Other Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in Fund Balance</b>	<b>\$ 9,004,676</b>	<b>\$ 14,741,990</b>	<b>\$ 48,817,947</b>	<b>\$ 38,479,519</b>	<b>\$ (46,380,364)</b>	<b>\$ (30,086,914)</b>	<b>\$ (424,591)</b>	<b>\$ (2,575,533)</b>
Beginning Fund Balance	55,222,608	64,227,284	79,504,005	128,321,952	166,801,471	120,421,107	90,334,193	89,909,602
<b>Ending Fund Balance</b>	<b>\$ 64,227,284</b>	<b>\$ 78,969,274</b>	<b>\$ 128,321,952</b>	<b>\$ 166,801,471</b>	<b>\$ 120,421,107</b>	<b>\$ 90,334,193</b>	<b>\$ 89,909,602</b>	<b>\$ 87,334,068</b>

Paulding County School District  
Fiscal Year Budget

2023

Total Budget All Funds								
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Current Year	FY2023 Proposed Budget	FY2024 Forecast	FY2025 Forecast	FY2026 Forecast
Summary by State Object:								
100 Salaries	\$ 173,365,450	\$ 190,481,742	\$ 197,089,556	\$ 218,086,233	\$ 241,604,683	\$ 244,363,176	\$ 254,092,400	\$ 264,826,421
200 Benefits	75,999,452	83,571,597	81,837,569	88,245,079	99,474,512	99,717,305	103,764,639	108,224,190
<b>Total Salaries &amp; Benefits</b>	<b>\$ 249,364,902</b>	<b>\$ 274,053,340</b>	<b>\$ 278,927,124</b>	<b>\$ 306,331,312</b>	<b>\$ 341,079,195</b>	<b>\$ 344,080,481</b>	<b>\$ 357,857,038</b>	<b>\$ 373,050,611</b>
Other Expenditures:								
300 Purchased Profess & Tech Services	\$ 11,621,290	\$ 8,915,939	\$ 9,579,508	\$ 9,858,499	\$ 9,942,121	\$ 9,680,216	\$ 9,841,682	\$ 10,003,167
321 Contracted Service - Teachers	77,445	84,355	67,475	22,534	124,500	81,123	83,341	85,559
332 Drug Testing and Fingerprinting	23,403	20,817	16,684	31,076	39,155	35,000	35,000	35,000
334 Bus Driver Physicals	22,520	23,227	20,850	21,725	23,000	22,102	22,048	21,993
340 Professional Legal Services	158,111	117,595	171,419	134,281	209,950	150,000	150,000	150,000
361 Per Diem and Fees	-	3,750	4,000	-	4,200	4,000	4,000	4,000
410 Water, Sewer and Cleaning Services	1,212,230	1,250,488	1,281,906	1,558,346	1,761,554	1,739,615	1,746,803	1,754,207
430 R&M Services	1,804,814	1,734,293	2,408,414	2,046,395	2,112,005	2,110,316	2,113,535	2,116,851
432 R&M Services - Technology Related	-	-	-	-	-	-	-	-
441 Rental of Land or Buildings	423	-	-	-	-	-	-	-
442 Rental of Equipment and Vehicles	9,343	3,336	3,835	6,412	6,052	6,000	6,000	6,000
444 Other Rentals	-	2,610	4,770	2,322	-	2,500	2,500	2,500
490 Other Purchased Property Services	33,715	32,330	35,183	27,472	32,500	33,000	33,000	33,000
519 Student Trans Purch from Other Source	657	-	-	-	-	-	-	-
520 Insurance (non-Employee Benefits)	619,506	707,942	837,719	973,900	968,772	967,230	968,197	969,193
530 Communication	977,337	971,644	883,765	740,791	742,183	740,632	741,401	742,193
532 Commun - Web-Based Subt and Licens	3,006,079	1,084,831	2,184,285	2,529,769	2,630,708	1,956,358	1,794,259	1,632,160
561 Tuition To Other Georgia LUAs	-	-	-	-	30,000	30,000	30,000	30,000
563 Tuition to Private Sources	48,044	30,732	291,451	-	65,000	65,000	65,000	65,000
569 Other Tuition	31,275	-	-	24,160	-	25,000	25,000	25,000
580 Travel - Employees	376,523	310,074	93,570	277,189	426,824	306,973	313,182	319,417
591 SFS Commodity Hauling	67,319	55,486	58,297	66,083	60,400	68,066	70,108	72,211
595 Other Purchased Services	679,224	633,730	522,236	939,508	1,945,858	1,772,203	2,051,560	2,330,917
610 Supplies	7,646,356	6,270,817	6,503,168	3,280,998	10,349,068	6,197,081	6,021,518	5,846,617
611 Supplies - Technology Related	96,206	69,422	353,344	275,024	189,524	283,705	314,669	345,633
612 Computer Software	873,257	794,627	885,976	635,413	1,053,698	940,620	976,047	1,011,514
615 Expendable Equipment	2,120,144	1,961,709	1,441,174	1,282,249	4,088,022	3,044,834	3,349,707	3,654,596
616 Expendable Computer Equipment	6,227,024	4,682,451	7,449,624	6,194,604	7,127,011	6,360,548	6,660,383	6,960,249
620 Energy	6,024,274	5,280,899	5,601,738	6,992,054	7,046,801	7,062,530	7,098,136	7,133,966
630 Purchased Food	4,618,701	4,248,097	3,821,695	5,948,228	7,233,639	6,126,675	6,310,475	6,499,790
635 Food Acquisitions	951,224	857,187	1,170,822	1,191,885	1,147,503	1,227,642	1,264,471	1,302,405
640 Digital/Electronic Textbooks	-	-	156,486	228,226	-	100,000	100,000	100,000
641 Textbooks - Printed	2,275,821	2,311,593	1,064,807	1,599,162	2,035,526	1,305,846	1,152,987	1,000,127
642 Books (Non-Textbooks) & Periodicals	746,322	516,014	1,480,972	1,553,742	1,766,045	1,411,511	1,397,154	1,382,797
715 Land Improvements	-	121,725	31,207	-	-	-	-	-
720 Building Acq, Construction, and Impr	12,002,237	6,018,971	12,565,044	9,491,541	60,622,747	39,688,469	12,846,894	7,405,319
730 Purch of Equip - (Not Buses or Comp)	409,921	723,720	1,500,895	442,615	2,025,000	839,368	826,396	813,620
732 Purchase or Lease- Buses	2,716,488	1,811,337	2,584,769	3,074,690	3,624,402	3,100,000	3,100,000	3,100,000
734 Purchase or Lease-Tech Equipment	-	-	-	-	-	-	-	-
810 Dues and Fees	575,543	570,228	377,898	572,710	688,444	475,802	464,344	452,891
811 Regional or County Library Dues	20,051	20,531	19,469	20,930	24,999	24,284	25,314	26,344
812 RESA Fees	161,838	164,791	167,728	164,813	171,210	165,000	165,000	165,000
830 Interest	4,056,797	3,865,166	3,546,406	4,633,347	3,077,953	2,835,012	2,326,040	1,762,566
831 Redemption of Principal	4,335,000	4,455,000	4,665,000	4,885,000	10,745,000	10,940,000	11,450,000	12,340,000
833 Bond Issuance	-	-	414,619	-	-	-	-	-
880 Federal Indirect Cost Charges	809,333	857,242	1,066,445	2,471,681	2,541,289	2,148,889	2,049,356	1,900,586
890 Other Expenditures	112,890	93,320	98,278	55,373	1,313,246	978,850	1,197,949	1,417,049
<b>Total State Objects</b>	<b>\$ 326,913,587</b>	<b>\$ 335,731,366</b>	<b>\$ 354,360,053</b>	<b>\$ 380,586,063</b>	<b>\$ 489,075,101</b>	<b>\$ 459,132,480</b>	<b>\$ 447,050,494</b>	<b>\$ 458,070,050</b>

## Level Two: Summary Data for Operating Fund

### General Fund

The **General Fund** is the School District's primary operating fund. It accounts for and reports all financial resources not accounted for and reported in another fund. The General Fund is where the recurring operating costs of the school district are recorded.

The General Fund accounts for all transactions related to the District's operations except those required to be accounted for in other funds. These transactions include all costs relating to the day-to-day operations of the District excluding those expenditures for programs funded by Federal funds, State and Local sources for designated purpose, payment of bonded debt, capital facility acquisition and construction.

For clarity, some numbers are presented excluding grants and transfers to other funds.

The General Fund accounts for more than 70% of all District spending and is the main operating fund for the school district.

### Major (Significant) Funding Sources and Uses (Expenditure Categories)

#### State Source: Quality Basic Education (QBE) and Equalization Grant Revenue

The Quality Basic Education Act was passed by vote of the Georgia General Assembly in 1985 and became effective July 1, 1986. This Act describes the programs which the State of Georgia authorizes and supports in an effort to provide a quality basic education to all Georgia children.

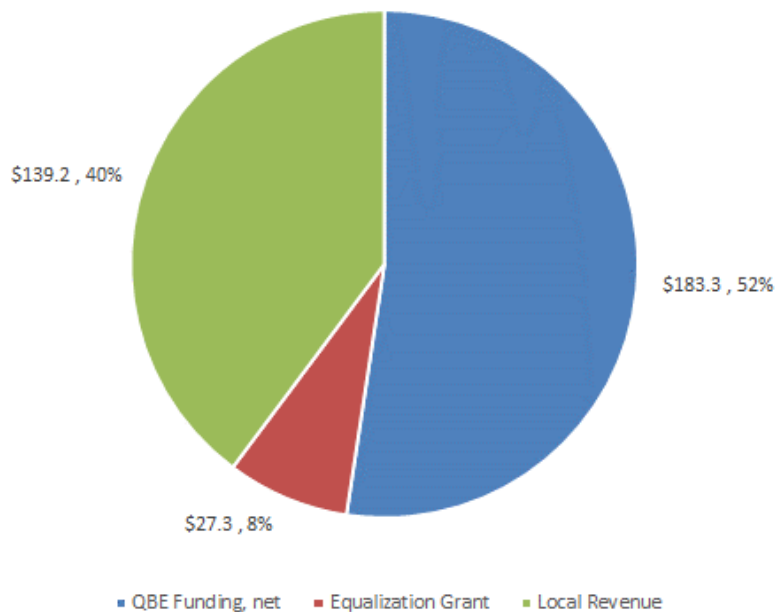
For more information on the QBE formula see the Informational Section.

QBE accounts for 52% of the FY2023 General Fund Revenue Budget.

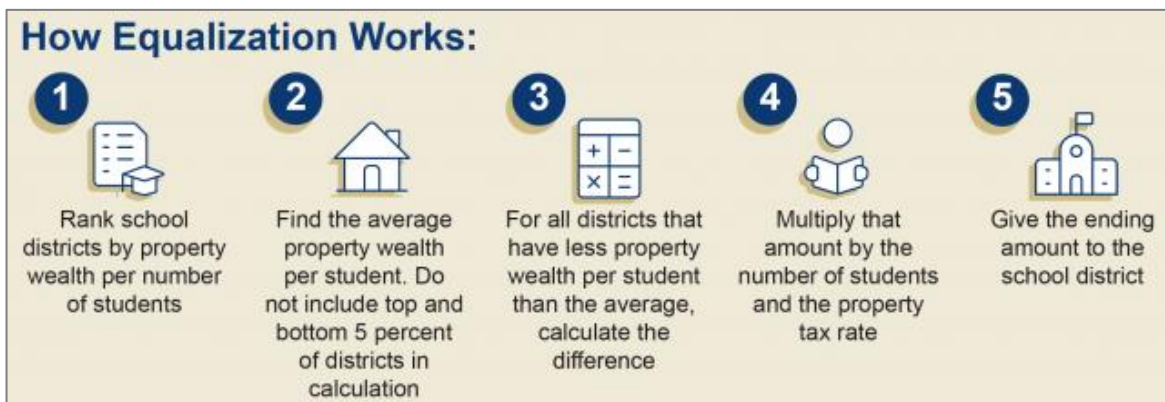
	FY2022	FY2023	Change	%
QBE Funding, net	\$ 166.9	\$ 183.3	\$ 16.4	9.8%
Equalization Grant	31.2	27.3	(3.9)	-12.3%
Local Taxes	114.3	137.4	23.1	20.2%
Other Local Revenue	1.3	1.7	0.5	36.6%
<b>Total GF Revenue</b>	<b>\$ 313.7</b>	<b>\$ 349.8</b>	<b>\$ 36.1</b>	<b>11.5%</b>

*\*Excludes Grants and Transfers to Other Funds*

The State Equalization Grant helps school districts offer comparatively similar educational opportunities regardless of local property wealth. The amount districts can raise through property taxes varies significantly depending on the value of local properties. Equalization Grants are designed to address these funding deficiencies.



The Equalization Grant accounts for 8% of the FY2023 General Fund Revenue Budget.



Source: Georgia Budget Policy Institute, <https://gbpi.org/georgia-k-12-equalization-grants-explained/>

### Local Taxes: Property Tax Revenue

The ad valorem tax, more commonly called property tax, is a primary source of revenue for local governments in Georgia. Ad valorem means "according to the value." The Paulding Board of Tax Assessors, which is appointed by the County Board of Commissioners, evaluates and assesses all property for tax purposes. Assessments are based on 40% of the (appraised) market value by law as of the 1st day of January each year.

	FY2022	FY2023	Change	%
Ad Valorem	\$ 99.2	\$ 117.7	\$ 18.5	18.7%
Title Ad Valorem	\$ 9.8	\$ 13.0	\$ 3.2	32.7%
Other Sales Taxes	\$ 5.3	\$ 6.7	\$ 1.4	26.2%
<b>Total</b>	<b>\$ 114.3</b>	<b>\$ 137.4</b>	<b>\$ 23.1</b>	<b>20.2%</b>

The millage rate is the determining factor in the calculation of taxes. The Board of Education recommends a millage rate for school property taxes to the Commissioners and they formally set the millage rate. The Tax Commissioner is responsible for collecting taxes based on the set millage rate. The School District pays a 2.5% fee for the collection of the school property taxes. Property taxes (ad valorem) is recorded net of the collection fee.

Local Revenue accounts for 40% of the FY2023 General Fund Revenue Budget. Property Taxes (Ad Valorem) accounts for 85% of all Local Revenue.

### Salaries, Benefits and Purchased Services Expenditures

Salaries, Benefits and Purchased Services (including Purchased Professional & Technical Services and Contracted Services for Teachers) account for 88% of the proposed expenditure budget.

The Proposed Budget includes:

- \$217.4 million in Salaries or 62%
- \$89.2 million in Benefit costs or 26%
- \$6.7 million in Purchased Services or 2%

## Underlying Assumptions and Significant Trends for Major Funding Sources and Uses

### Underlying Assumptions:

#### State Funding Sources: Quality Basic Education (QBE) and Equalization Grant

- As the digest improves Local Fair Share (LFS) will continue to increase, reducing QBE funding
- As Net Digest per Student (NDPS) improves, in comparison to the statewide average, the Equalization Grant award will decline
- Increasing the State Pay Scale for Teachers will result in additional QBE funding
- QBE will continue to underfund allotment quantity, total compensation and benefits

#### Local Revenue Sources: Property Taxes

- As a low wealth school district, local funding will continue to lag behind statewide averages
- With an above average number of school-age children per household, increases in enrollment and the associated local revenue, will not adequately support the related expenditure growth

#### Salaries, Benefits and Purchased Services

- Increases in enrollment place higher demands on staff, resulting in the need for more teaching, administrative and support positions
- The cost of human capital will continue to rise
- Salaries, Benefits and Purchased Services will continue to consume the majority of resources

### Significant Trends or Factors Influencing Budget Decisions:

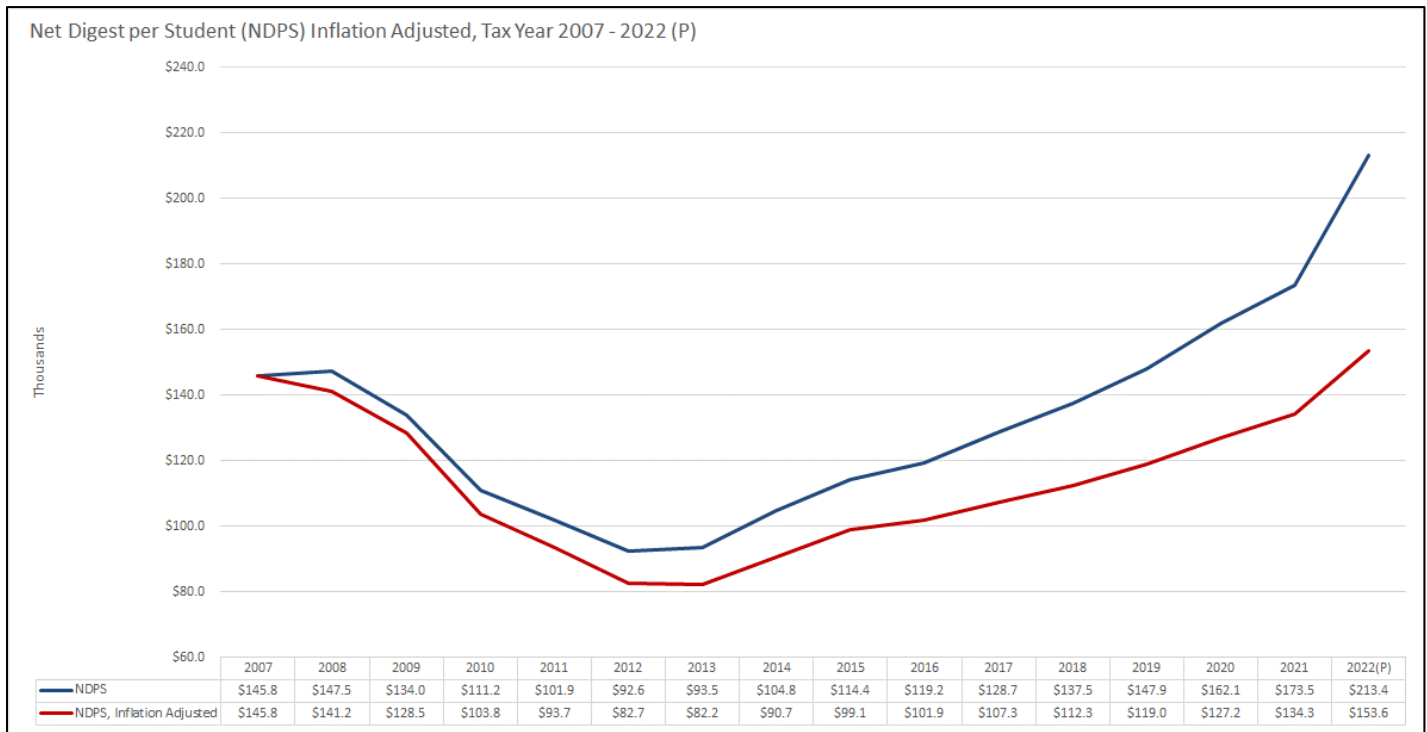
**COVID-19 Pandemic.** The impact of the ongoing COVID-19 pandemic is reflected throughout the FY2023 Proposed Budget, including the economic, funding, enrollment, and operational ramifications.

#### **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 tax year 2021, Paulding County's NDPS was \$174.0 thousand, which was \$70,000 or 29% lower than the average for districts with over 10,000 students (large districts). With a projected enrollment of 31,776 K-12 students and compared to other large districts, this results in a tax digest deficit of \$2.7 billion or \$39.5 million in tax levy (with an 17.750 millage rate).

**Great Recession.** While Paulding County's economy is recovering from the recession, the residual 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.





For FY2023 (tax year 2022), the inflation adjusted NDPS is projected to be \$153.6 thousand, which is \$7.8 thousand or 5% greater than the pre-recession high of \$145.8 thousand.

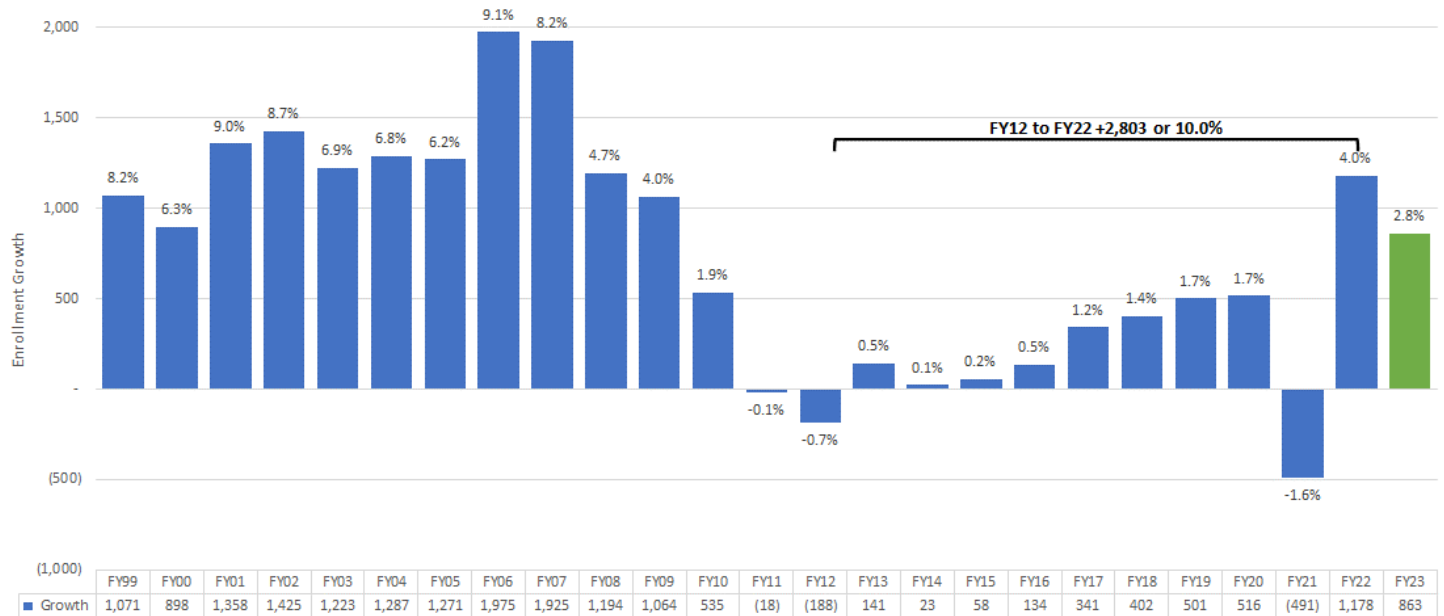
Large number of school-age children per household. Tax digest issues are exacerbated by the high number of school-age children per household in Paulding County, as there is not a correlating increase in funding. Local funding is based on property tax values and not the number of school-age children living in the home.

### Enrollment Factors

Enrollment Growth. For the 10 years ending FY2022, the district had an annual growth rate of 1.0%. FY2012 to FY2022 enrollment increased 2,803 or 10.0% even with an anomaly in FY2021 because of the COVID-19 pandemic. 2022 enrollment grew 4.0%, the largest growth rate in a decade and much more than the largest district average of 0.5%. 2023 is projected to grow 863 or 2.8% with both digital learning and face-to-face instruction.



K-12 Enrollment Historical Growth, FY1999 - FY2023(P)



## Funding Factors

**Low Wealth.** Despite favorable employment, income and free-and-reduced lunch statistics, PCSD is considered a low wealth school system due to a limited commercial and industrial tax base and the large number of school-age children per household. With approximately 60% of revenue coming from State sources (compared to a statewide average of 47%) the District is highly susceptible to changes in State funding, including austerity reductions, State Pay Scale Adjustments, Equalization Grant funding and changes in the Quality Basic Education (QBE) methodology.

In FY2023, the State Budget funded a \$2,000 adjustment in the State Pay Scale for Teachers. This resulted in a significant increase in QBE funding. Unfortunately, QBE does not fund all aspects of compensation including allotment quantity and total compensation.

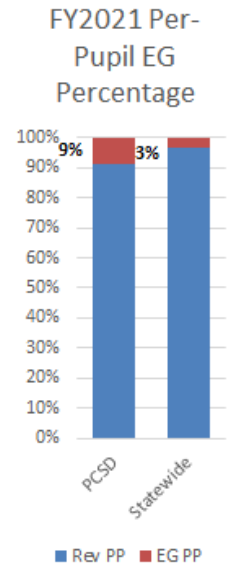
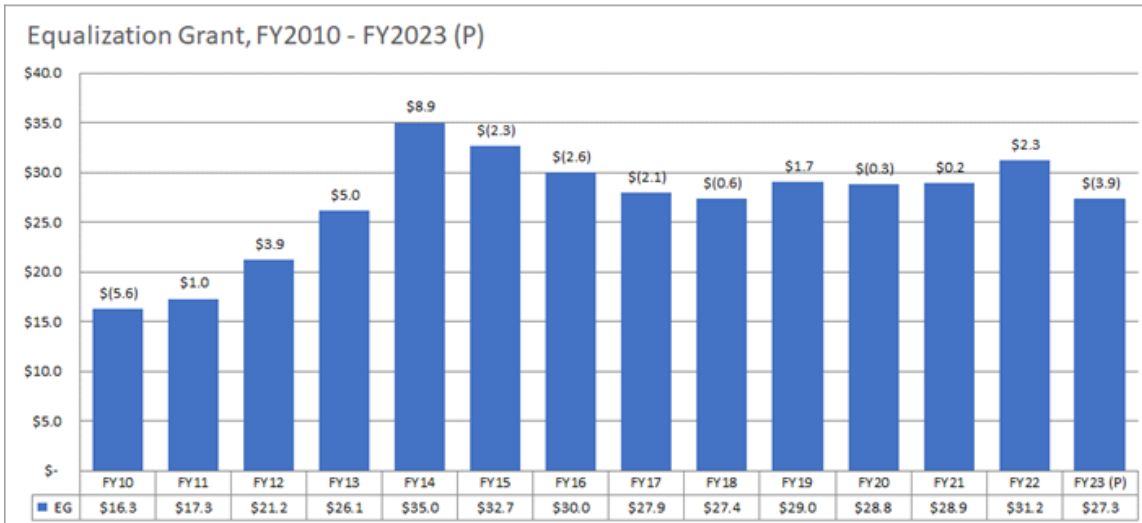
	FY2022	FY2023	Change	%
FTE	30,913	31,776	863	2.8%
QBE Earnings	\$ 177,212,069	\$ 185,441,751	8,229,682	4.6%
Health Insurance	\$ 20,071,800	\$ 20,808,900	737,100	3.7%
Principal/Staff Development	\$ 11,016	\$ 11,511	495	4.5%
Total QBE Earnings	\$ 197,294,885	\$ 206,262,162	8,967,277	4.5%
Less: LFS	\$ (24,894,470)	\$ (25,827,104)	(932,634)	3.7%
State Funds	\$ 172,400,415	\$ 180,435,058	8,034,643	4.7%
Less: Austerity	\$ -	\$ -	-	0.0%
Austerity Percentage	0.0%	0.0%		
Plus:				
Equalization	\$ 31,190,943	\$ 27,340,301	(3,850,642)	-12.3%
Nursing	\$ 615,158	\$ 643,725	28,567	4.6%
Transportation	\$ 1,978,370	\$ 1,691,907	(286,463)	-14.5%
Total	\$ 206,184,886	\$ 210,110,991	3,926,105	1.9%

*Note: From Prior Year's Mid-year QBE Summary and Projected Budget QBE Summary. Includes Prior Mid-Term Adjustment*

Paulding County School District  
Fiscal Year Budget

2023

PCSD will receive \$27.3 million in Equalization Grant funding in FY2023 (the fourth highest award statewide). Based on FY2021 comparative data, the most recent information available, PCSD continues to be heavily dependent on the Equalization Grant, which accounted for 9% of per-pupil revenue, compared to a statewide percentage of only 3%.



**Millage Rate Changes.** Changes to the millage rate impact both local revenue and the Equalization Grant formula. Generally, reductions in the millage rate will result in the reduction of the grant award. Property Taxes (Ad Valorem) are expected to increase \$18.5 million or 18.7% in FY2023. This compares to FY2021 and FY2022 increases of 7.8% and 11.3%, respectively.

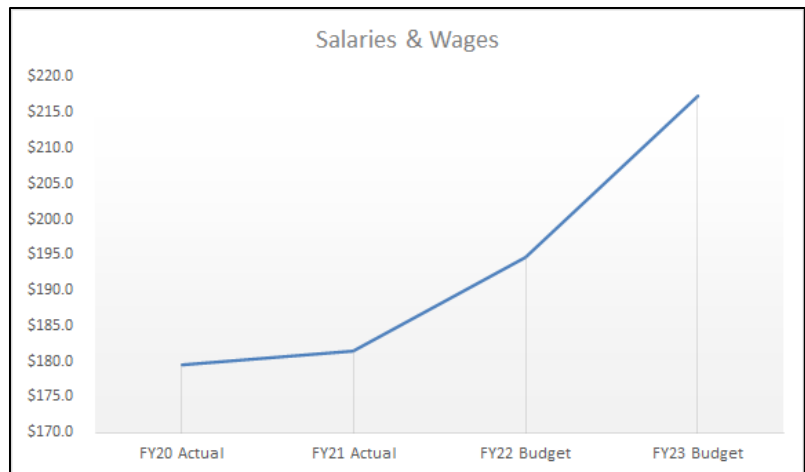
Paulding County Board of Education CURRENT 2022 TAX DIGEST AND FIVE YEAR HISTORY OF LEVY						
The Paulding County Board of Education does hereby announce that the millage rate will be established at a meeting to be held at the Paulding County Board of Education Board Room on June 14, 2022 at 6:30 PM EST and pursuant to the requirements of O.C.G.A. 48-5-32, do hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.						
County School	2017	2018	2019	2020	2021	2022
Real & Personal Ad Valorem	\$ 4,267,812,331	\$ 4,695,351,018	\$ 5,197,039,026	\$ 5,676,816,294	\$ 6,308,413,844	\$ 8,016,129,739
Motor Vehicle Ad Valorem	109,114,430	84,458,480	69,422,580	31,621,130	50,251,310	47,147,590
Mobile Home Ad Valorem	1,781,714	1,646,786	1,644,067	1,632,921	1,534,173	1,591,706
Timber Ad Valorem (100%)	1,068,015	501,435	208,158	5,360	225,181	574,328
Heavy Duty Equipment	942,267	133,553	49,891	163,857	86,134	144,573
<b>Gross Digest</b>	<b>4,380,718,757</b>	<b>4,782,091,272</b>	<b>5,268,363,722</b>	<b>5,710,239,562</b>	<b>6,360,510,642</b>	<b>8,065,587,936</b>
Less M&O Exemptions	(626,135,711)	(698,086,901)	(797,100,194)	(891,271,119)	(995,663,606)	(1,286,131,802)
<b>Net Digest</b>	<b>3,754,583,046</b>	<b>4,084,004,371</b>	<b>4,471,263,528</b>	<b>4,818,968,443</b>	<b>5,364,847,036</b>	<b>6,779,456,134</b>
Gross M&O Millage Rate	18.879%	18.879%	18.750%	18.750%	18.750%	17.750%
Less Millage Rate Rollbacks						
<b>Net M&amp;O Millage Rate</b>	<b>18.879%</b>	<b>18.879%</b>	<b>18.750%</b>	<b>18.750%</b>	<b>18.750%</b>	<b>17.750%</b>
<b>Net Taxes Levied</b>	<b>\$ 70,882,773</b>	<b>\$ 77,101,919</b>	<b>\$ 83,836,191</b>	<b>\$ 90,355,658</b>	<b>\$ 100,590,882</b>	<b>\$ 120,335,346</b>
Net Taxes \$ Increase	\$ 6,123,180	\$ 6,219,145	\$ 6,734,273	\$ 6,519,467	\$ 10,235,224	\$ 19,744,464
Net Taxes % Increase	9.5%	8.8%	8.7%	7.8%	11.3%	19.6%
Note: M&O is Maintenance and Operations. 2022 Net Taxes Levied reflects 17.750, pending Paulding County Board of Education adoption of 2022 Millage Rate.						

## Operating Factors

Rising Cost of Human Capital. With around 88% of the budget focused on salaries, benefits and outsourced custodial services, the rising cost of human capital is a major factor bearing on the District's future. These increases include, but are not limited to, the Teachers Retirement System (TRS) and State Health Benefit Plan, which have seen unprecedented increases over the past few years. As the demand for highly qualified teachers increases, the District must remain competitive in compensation and benefits.

### Salaries Highlights:

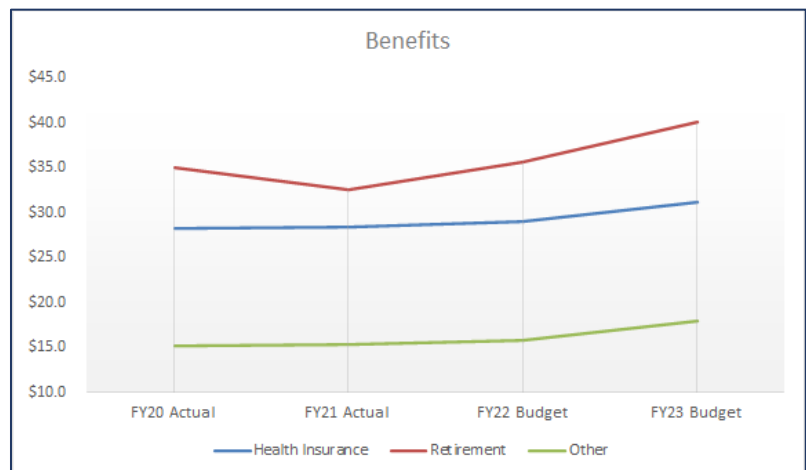
- \$217.4m, 11.6% Increase<sup>1</sup>  
- Includes -
- Step Increases
- Average increase for most classroom teachers of approximately \$4,500
- 5% Salary Increase for classified staff
- 8% Salary Increase for Paraprofessionals, plus 2 additional calendar days
- Increase starting pay for bus drivers to \$20 per hour
- Allotment Changes



<sup>1</sup> Excludes non-QBE grants

### Benefits Highlights:

- \$89.2m, 10.8% Increase<sup>1</sup>  
- Includes -
- \$40.1m TRS, 12.2% Increase<sup>1</sup>
- \$31.2m Healthcare, 7.5% Increase<sup>1</sup>
- \$18.0m Other<sup>2</sup>, 13.9% Increase<sup>1</sup>
- Doubled the amount of the employer match for the 403(b) accounts for classified staff under the PSERS Retirement System



<sup>1</sup> Excludes non-QBE grants

<sup>2</sup> Workers Comp, Unemployment, Life Insurance, MID, TSA Match, Social Security and Medicare

### Material Changes (Shifts) from Current Year Budget

#### Changes in Revenue

The FY2023 budget includes a \$349.8 million General Fund budget, excluding grants and transfers to other funds. This represents an increase of \$16.4 million or 4.9% from the FY2022 Budget.

Material changes in revenue include the following:

- QBE increase due to the State Budget funded \$2,000 adjustment in the State Pay Scale for Teachers.
- Changes in assessed property values (reassessment) will increase 2022 property taxes by an average 20.5%

#### Changes in Expenditures

The FY2023 budget includes a \$349.8 million General Fund budget, excluding grants and transfers to other funds. This represents an increase of \$36.1 million or 11.5% from the original FY2022 Budget.

Material changes in expenditures include the following:

- Salaries and Benefits increased \$31.4 million or 11.4%. This increase was due to:
  - Changes related to enrollment growth and participation in Exceptional Students Educational Programs (ESEP), which resulted in an addition of 24 allotments
  - \$2.9 million or 1.4% average increase related to Step Increases
  - Average salary increases for most classroom teachers of approximately \$4,500
  - 5% Salary Increase for classified staff
  - 8% Salary Increase for Paraprofessionals, plus 2 additional calendar days
  - Increase in starting pay for bus drivers to \$20 per hour
- Other expenditures (non-salaries and benefits related) increased \$4.7 million or 12.2%.

*Material or significant changes are defined as a minimum of 0.05% of proposed expenditures and a 10% change (absolute value) from the current to Proposed Budget.*

### Significant Changes in Fund Balance

The fund balance change in the current year is due to transferring funds to Capital Projects for ongoing construction projects. No material changes in fund balance are anticipated in the Proposed Budget.

The budget does not reflect a negative trend in fund balance during the three-year forecast period.

Paulding County School District  
Fiscal Year Budget

2023

Financial Data

General Fund								
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Current Year	FY2023 Proposed Budget	FY2024 Forecast	FY2025 Forecast	FY2026 Forecast
<b>Revenue:</b>								
Local Taxes	\$ 84,755,267	\$ 93,618,161	\$ 105,083,874	\$ 116,457,242	\$ 137,445,000	\$ 137,934,119	\$ 147,948,619	\$ 162,373,120
Other Local Sources	2,442,687	2,361,729	1,570,087	3,213,934	1,749,000	2,106,937	2,053,420	1,999,903
State Source	190,939,379	202,453,260	196,598,764	215,077,070	212,231,855	214,022,694	219,543,570	222,064,447
<b>Total Revenue</b>	<b>\$ 278,137,332</b>	<b>\$ 298,433,150</b>	<b>\$ 303,252,725</b>	<b>\$ 334,748,245</b>	<b>\$ 351,425,855</b>	<b>\$ 354,063,750</b>	<b>\$ 369,545,610</b>	<b>\$ 386,437,470</b>
Less: Grants (see below)	1,623,651	2,927,122	2,031,805	1,312,574	1,620,864	1,319,767	1,332,050	1,344,833
	<b>\$ 276,513,681</b>	<b>\$ 295,506,028</b>	<b>\$ 301,220,920</b>	<b>\$ 333,435,672</b>	<b>\$ 349,804,991</b>	<b>\$ 352,743,983</b>	<b>\$ 368,213,560</b>	<b>\$ 385,092,636</b>
<b>Expenditures:</b>								
1000 Instruction	\$ 187,466,273	\$ 202,338,217	\$ 198,941,592	\$ 215,883,064	\$ 238,864,113	\$ 242,495,995	\$ 252,358,143	\$ 263,630,290
2100 Pupil Services	9,876,483	10,795,557	11,937,863	11,835,529	14,164,206	14,606,553	15,568,095	16,529,637
2210 Improvement of Instruction	10,050,715	11,018,785	10,819,574	11,217,273	14,051,294	13,891,422	14,711,386	15,531,351
2213 Instructional Staff Training	847,986	718,395	487,334	583,875	513,714	550,000	550,000	550,000
2220 Media Services	4,842,217	5,063,840	5,055,573	5,279,742	5,591,905	5,681,239	5,852,767	6,024,294
2300 General Administration	1,339,925	1,379,372	1,429,905	1,310,377	1,458,149	1,433,781	1,450,527	1,467,272
2400 School Administration	18,360,584	19,716,074	19,700,541	20,176,212	21,449,445	21,871,929	22,535,715	23,199,501
2500 Business Services	1,420,399	1,719,497	1,911,254	2,124,577	2,413,983	2,635,616	2,874,841	3,114,066
2600 Maintenance	20,256,407	19,204,736	19,267,496	19,892,000	24,669,118	23,511,757	24,463,026	25,414,294
2610 Local Facility Construction	-	-	-	-	-	-	-	-
2700 Transportation	15,467,518	15,758,309	15,433,331	18,870,371	22,879,698	23,062,772	24,856,414	26,650,056
2800 Central Support Services	2,611,129	3,267,336	3,293,879	4,343,821	5,163,253	4,000,000	4,000,000	4,000,000
2900 Other Support Services	197,549	183,303	185,861	184,561	206,978	197,685	199,697	201,709
3100 SNP	128,980	133,792	122,153	118,705	-	125,000	125,000	125,000
3200 Enterprise Operations	-	-	-	-	-	-	-	-
3300 Community Services Operations	113.36	200.29	-	472.87	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 272,866,280</b>	<b>\$ 291,297,412</b>	<b>\$ 288,586,356</b>	<b>\$ 311,820,579</b>	<b>\$ 351,425,855</b>	<b>\$ 354,063,750</b>	<b>\$ 369,545,610</b>	<b>\$ 386,437,470</b>
Less: Grants (see below)	1,709,917	2,978,661	2,040,600	1,312,574	1,620,864	1,319,767	1,332,050	1,344,833
	<b>\$ 271,156,363</b>	<b>\$ 288,318,751</b>	<b>\$ 286,545,756</b>	<b>\$ 310,508,005</b>	<b>\$ 349,804,991</b>	<b>\$ 352,743,983</b>	<b>\$ 368,213,560</b>	<b>\$ 385,092,636</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>\$ 5,271,052</b>	<b>\$ 7,135,738</b>	<b>\$ 14,666,369</b>	<b>\$ 22,927,667</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ 0</b>
<b>Other Sources (Uses):</b>								
Transfers In	467,280	192,010,000	25,000,000	100	-	-	-	-
Transfers Out	(2,971,271)	(195,561,350)	(26,682,800)	(28,360,334)	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>(2,503,991)</b>	<b>(3,551,350)</b>	<b>(1,682,800)</b>	<b>(28,360,234)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in Fund Balance</b>	<b>\$ 2,767,061</b>	<b>\$ 3,584,387</b>	<b>\$ 12,983,569</b>	<b>\$ (5,432,567)</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ 0</b>
Beginning Fund Balance	44,966,416	47,733,477	51,317,864	64,301,433	58,868,866	58,868,866	58,868,866	58,868,866
<b>Ending Fund Balance</b>	<b>\$ 47,733,477</b>	<b>\$ 51,317,864</b>	<b>\$ 64,301,433</b>	<b>\$ 58,868,866</b>	<b>\$ 58,868,866</b>	<b>\$ 58,868,866</b>	<b>\$ 58,868,866</b>	<b>\$ 58,868,866</b>

Paulding County School District  
Fiscal Year Budget

2023

General Fund								
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Current Year	FY2023 Proposed Budget	FY2024 Forecast	FY2025 Forecast	FY2026 Forecast
<b>Summary by State Object:</b>								
100 Salaries	\$ 163,647,499	\$ 180,389,788	\$ 182,357,036	\$ 197,076,301	\$ 218,150,705	\$ 224,032,143	\$ 234,601,436	\$ 246,170,729
200 Benefits	71,420,391	78,833,680	76,597,278	80,112,163	89,505,327	91,853,179	96,186,589	100,929,999
<b>Total Salaries &amp; Benefits</b>	<b>\$ 235,067,890</b>	<b>\$ 259,223,468</b>	<b>\$ 258,954,314</b>	<b>\$ 277,188,463</b>	<b>\$ 307,656,033</b>	<b>\$ 315,885,322</b>	<b>\$ 330,788,025</b>	<b>\$ 347,100,727</b>
Other Expenditures:								
300 Purchased Profess & Tech Services	\$ 9,276,178	\$ 6,816,551	\$ 6,583,240	\$ 5,632,642	\$ 6,461,639	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000
321 Contracted Service - Teachers	1,698	2,627	1,015	1,129	7,500	2,000	2,000	2,000
332 Drug Testing and Fingerprinting	23,403	20,817	16,684	31,076	39,155	35,000	35,000	35,000
334 Bus Driver Physicals	22,520	23,227	20,850	21,725	23,000	22,102	22,048	21,993
340 Professional Legal Services	158,111	117,595	158,219	134,281	209,950	150,000	150,000	150,000
361 Per Diem and Fees	-	3,750	4,000	-	4,200	4,000	4,000	4,000
410 Water, Sewer and Cleaning Services	1,004,351	1,042,649	1,054,016	1,325,711	1,511,023	1,500,000	1,500,000	1,500,000
430 R&M Services	1,732,964	1,654,881	2,350,330	1,938,259	1,962,526	2,000,000	2,000,000	2,000,000
432 R&M Services - Technology Related	-	-	-	-	-	-	-	-
442 Rental of Equipment and Vehicles	9,343	3,336	3,835	6,412	6,052	6,000	6,000	6,000
444 Other Rentals	-	2,610	4,770	2,322	-	2,500	2,500	2,500
490 Other Purchased Property Services	33,715	32,330	35,183	27,472	32,500	33,000	33,000	33,000
520 Insurance (non-Employee Benefits)	602,256	682,807	808,271	932,609	935,916	935,000	935,000	935,000
530 Communication	947,034	941,066	853,254	706,721	703,003	705,000	705,000	705,000
532 Commun - Web-Based Subt and Licens	725,284	774,299	1,015,200	1,875,173	1,332,440	1,300,000	1,300,000	1,300,000
563 Tuition to Private Sources	48,044	30,578	291,451	-	65,000	65,000	65,000	65,000
569 Other Tuition	31,275	-	-	24,160	-	25,000	25,000	25,000
580 Travel - Employees	227,129	182,800	50,778	193,412	239,049	188,969	192,414	195,859
595 Other Purchased Services	666,215	615,472	518,557	899,357	1,921,058	1,762,203	2,041,560	2,320,917
610 Supplies	2,535,252	2,257,697	2,450,698	2,226,778	4,112,780	2,600,000	2,600,000	2,600,000
611 Supplies - Technology Related	59,973	43,444	217,356	197,658	155,842	238,640	273,235	307,830
612 Computer Software	756,387	753,745	839,536	588,581	1,009,376	891,769	925,850	959,932
615 Expendable Equipment	1,634,766	1,809,337	766,268	936,920	2,275,933	1,607,620	1,648,611	1,689,603
616 Expendable Computer Equipment	5,662,634	3,803,465	2,097,466	4,901,153	5,840,996	4,897,467	5,042,908	5,188,349
620 Energy	5,778,268	4,986,037	5,153,395	6,557,645	6,700,168	6,600,000	6,600,000	6,600,000
640 Digital/Electronic Textbooks	-	-	156,486	96,226	-	100,000	100,000	100,000
641 Textbooks - Printed	2,232,752	2,311,593	1,064,807	1,177,449	2,035,526	1,305,846	1,152,987	1,000,127
642 Books (Non-Textbooks) & Periodicals	428,184	326,491	299,794	397,594	320,847	311,511	297,154	282,797
715 Land Improvements	-	121,725	31,207	-	-	-	-	-
720 Building Acq, Construction, and Impr	-	-	-	-	-	-	-	-
730 Purch of Equip - (Not Buses or Comp)	195,866	386,981	303,635	123,998	615,000	400,000	400,000	400,000
732 Purchase or Lease- Buses	2,421,178	1,746,337	2,044,319	3,074,690	3,624,402	3,100,000	3,100,000	3,100,000
734 Purchase or Lease-Tech Equipment	-	-	-	-	-	-	-	-
810 Dues and Fees	383,530	394,155	250,227	414,118	315,488	316,667	305,055	293,443
811 Regional or County Library Dues	20,051	20,531	19,469	20,930	24,999	24,284	25,314	26,344
812 RESA Fees	161,838	164,791	167,728	164,813	171,210	165,000	165,000	165,000
890 Other Expenditures	18,191	220	(0)	1,103	1,113,246	883,850	1,102,949	1,322,049
<b>Total State Objects</b>	<b>\$ 272,866,280</b>	<b>\$ 291,297,412</b>	<b>\$ 288,586,356</b>	<b>\$ 311,820,579</b>	<b>\$ 351,425,855</b>	<b>\$ 354,063,750</b>	<b>\$ 369,545,610</b>	<b>\$ 386,437,470</b>



Paulding County School District  
Fiscal Year Budget

2023

General Fund									
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Current Year	FY2023 Proposed Budget	FY2024 Forecast	FY2025 Forecast	FY2026 Forecast	
<b>Summary by State Grant Programs:</b>									
<b>Revenue</b>									
1435 CS4GA Computer Science Capacity Grant	\$ -	\$ 24,886	\$ -	\$ 4,050	\$ -	\$ -	\$ -	\$ -	
1565 Hygiene Products in Georgia Schools	-	8,007	5,807	20,970	11,903	10,000	10,000	10,000	
1695 School Security Grant - 2019-2020	-	990,000	-	-	-	-	-	-	
2411 Pupil Transportation - State Bonds	490,100	428,880	468,880	192,000	192,000	192,000	192,000	192,000	
2620 Preschool Handicapped State Grant	613,851	735,574	764,998	747,246	672,975	745,905	758,897	771,889	
3019 Vocational Supervisors	28,598	28,280	27,298	23,340	23,373	23,000	23,000	23,000	
3529 Extended Year Ag.	19,034	15,622	15,909	16,262	16,262	15,000	15,000	15,000	
3530 CTAE Voc Construct Bond \$5mil	-	-	-	-	-	-	-	-	
3532 Voc Construct Equip - State Bond	-	272,398	48,000	-	342,000	-	-	-	
3540 Apprenticeship - Spec Approp	38,173	36,639	34,615	36,486	36,486	35,422	35,069	34,716	
3550 Vocational Industry Cert State	42,774	32,891	-	10,000	25,000	-	-	-	
3553 Extended Day-Agriculture	21,472	18,551	18,901	19,311	19,311	18,441	18,084	18,228	
3554 Extended Day-Technology/Career	134,956	116,218	116,194	103,912	109,712	110,000	110,000	110,000	
7040 GEMA Donations to LEAs	-	-	248,457	-	-	-	-	-	
7050 Math And Science Supplement	234,272	219,007	170,540	138,997	171,842	170,000	170,000	170,000	
7052 TOTY	-	-	-	-	-	-	-	-	
8532 GF PCCA Voc Const Summer	-	-	112,206	-	-	-	-	-	
9191 GF Instruction NHEC PCCA	-	-	-	-	-	-	-	-	
9210 EdCamp Foundation	421	(1)	-	-	-	-	-	-	
9211 Tech Competition	-	170	-	-	-	-	-	-	
<b>Total Grant Program Revenue</b>	<b>\$ 1,623,651</b>	<b>\$ 2,927,122</b>	<b>\$ 2,031,805</b>	<b>\$ 1,312,574</b>	<b>\$ 1,620,864</b>	<b>\$ 1,319,767</b>	<b>\$ 1,332,050</b>	<b>\$ 1,344,833</b>	
<b>Expenditures</b>									
1435 CS4GA Computer Science Capacity Grant	\$ -	\$ 24,886.45	\$ -	\$ 4,050.02	\$ -	\$ -	\$ -	\$ -	
1565 Hygiene Products in Georgia Schools	-	8,007	5,807	20,970	11,903	10,000	10,000	10,000	
1695 School Security Grant - 2019-2020	-	990,000	-	-	-	-	-	-	
2411 Pupil Transportation - State Bonds	490,100	428,880	468,880	192,000	192,000	192,000	192,000	192,000	
2620 Preschool Handicapped State Grant	613,851	735,574	764,998	747,246	672,975	745,905	758,897	771,889	
3019 Vocational Supervisors	28,598	28,280	27,298	23,340	23,373	23,000	23,000	23,000	
3529 Extended Year Ag.	19,034	15,622	15,909	16,262	16,262	15,000	15,000	15,000	
3530 CTAE Voc Construct Bond \$5mil	-	-	-	-	-	-	-	-	
3532 Voc Construct Equip - State Bond	-	272,398	48,000	-	342,000	-	-	-	
3540 Apprenticeship - Spec Approp	38,173	36,639	34,615	36,486	36,486	35,422	35,069	34,716	
3550 Vocational Industry Cert State	42,774	32,891	-	10,000	25,000	-	-	-	
3553 Extended Day-Agriculture	21,472	18,551	18,901	19,311	19,311	18,441	18,084	18,228	
3554 Extended Day-Technology/Career	134,956	116,218	116,194	103,912	109,712	110,000	110,000	110,000	
7040 GEMA Donations to LEAs	-	-	248,457	-	-	-	-	-	
7050 Math And Science Supplement	234,272	219,007	170,540	138,997	171,842	170,000	170,000	170,000	
7052 TOTY	-	-	-	-	-	-	-	-	
8532 GF PCCA Voc Const Summer	-	-	112,206	-	-	-	-	-	
9191 GF Instruction NHEC PCCA	86,270	51,537	8,795	-	-	-	-	-	
9210 EdCamp Foundation	417	-	-	-	-	-	-	-	
9211 Tech Competition	-	170	-	-	-	-	-	-	
<b>Total Grant Program Expenditures</b>	<b>\$ 1,709,917</b>	<b>\$ 2,978,661</b>	<b>\$ 2,040,600</b>	<b>\$ 1,312,574</b>	<b>\$ 1,620,864</b>	<b>\$ 1,319,767</b>	<b>\$ 1,332,050</b>	<b>\$ 1,344,833</b>	



## Level Three: Summary Data for Individual Funds

### Special Revenue Funds

The **Special Revenue Funds** account for resources that are legally restricted for specific purposes. Although reported within the General Fund for audited financial reporting, the Special Revenue Fund is presented separately for budget appropriation and internal reporting purposes. Most of the federal, state, local and private grants that the district receives are accounted for in the special revenue fund and must be spent and accounted for according to the specific grant requirements.

- The **School Nutrition Fund** accounts for activities associated with the District's School Nutrition Program (SNP). Although a Special Revenue Fund, the School Nutrition Fund is presented separately for budget appropriation and internal reporting purposes.

Most federal grants are allocated through the Georgia Department of Education to the local school district. For Paulding County, ESSER III, Special Education VIB Flow-through, L4GA 2.0, and Title I will be the largest grants awarded for FY2023 at \$10.6 million, \$5.0 million, \$3.9 million, and \$3.4 million respectively. All four grants exceed 10% of the total budgeted expenditures for Special Revenue Funds. Below are brief descriptions of these grants and their anticipated FY2023 award.

#### **ARP Act (ESSER III) (Program 4190 \$15,185,293)**

The ARP Act (ESSER III) provides education funding to state education agencies and local education agencies to support schools as they are dealing with the effects of the COVID-19 Pandemic. The Elementary and Secondary School Emergency Relief Fund distributes funds to LEAs based on their Title I allocations. These funds are intended to be used for learning loss, preparing schools for reopening, testing, repairing, and additional activities that address how to prevent, prepare, and respond to the COVID-19 pandemic.

#### **Comprehensive Literacy State Development Grant (Program 1736-1739, 4201-4204 \$5,538,447)**

The second round of funding for Georgia was awarded a total of \$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. As a result of the COVID-19 pandemic, \$1.9 million was provided over a two-year period through ARP, American Rescue Plan Act. These funds are a supplement to other funds currently being used to implement literacy plans for learning loss. \$1.6 million was included in the FY2023 budget.

**Special Education VI-B Flow-through (Program 2824, \$5,289,117)**

The Special Education VIB Flow-through helps the district with excess cost related to special education and the services prescribed by the Individuals with Disabilities Education Act (IDEA) as authorized by Congress. The grant provides support services to children with disabilities including but not limited to physical therapy, speech therapy, occupational therapy, special transportation and audiology.

**Title I-A Improving the Academic Achievement of the Disadvantaged (Program 1750, \$3,417,483)**

Title I provides funding for educationally disadvantaged children in identified economically deficient schools. It helps ensure that all children are meeting the State academic content and student academic achievement standards. In FY2023, Title I will be able to serve 13 (of the 19) elementary schools in the Paulding County School District.

[Major \(Significant\) Funding Sources and Uses \(Expenditure Categories\)](#)

**Federal Revenue**

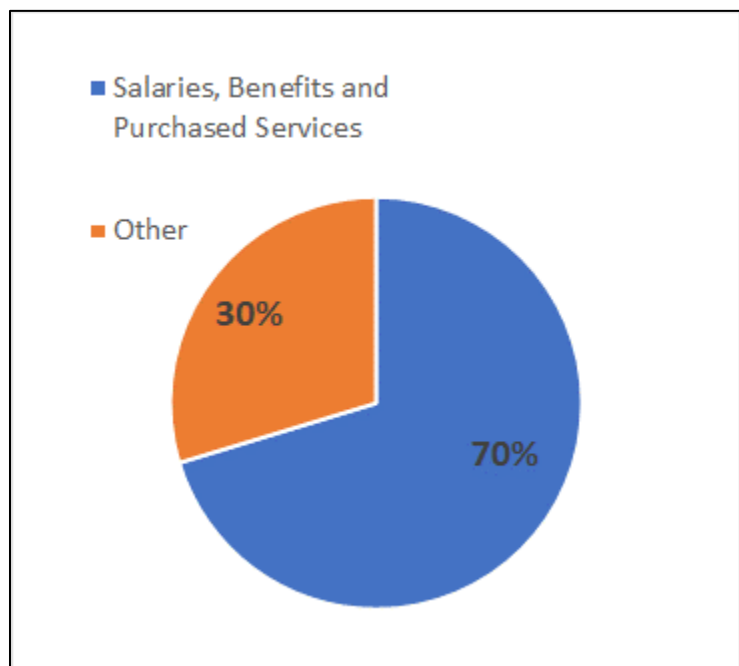
Federal revenue (U.S. Department of Education) accounts for 83.8% of all FY2023 Special Revenue Fund Proposed Budget.

**Salaries, Benefits and Purchased Service Expenditures**

Salaries, Benefits and Purchased Service Expenditures (including Purchased Professional & Technical Services and Contracted Services for Teachers) account for 70% of the FY2023 Special Revenue Expenditure Budget.

The proposed FY2023 budget includes:

- \$17.7 million in Salaries or 46.0%
- \$7.0 million in Benefit costs or 18.2%
- \$2.4 million in Purchased Services or 6.1%



Underlying Assumptions and Significant Trends for Major Funding Sources and Uses

**Underlying Assumptions:**

Federal Funding Sources

- For most grants, should the funding of these programs be eliminated or reduced, it is likely that the services provided would be negatively impacted unless another funding source is identified.
- Each grant is adjusted in the current year before funds are spent based on the actual grant award for that year.
- Increases in enrollment, especially enrollment in Exceptional Students Educational Programs (ESEP), should continue to increase grant opportunities, but will also likely place higher demands on local resources.

Salaries, Benefits and Purchased Services

- When grant awards do not fully support the initiative, local revenue sources (General Fund) may be required to address allotment quantity, total compensation and benefits.
- Cost of labor will continue to grow at a higher rate than awards, resulting in a decline in resources available for non-labor related expenditures. For example, 30% of the Proposed Budget is for non-labor related expenditures, compared to the prior three-year average of 33%.
- Increases to local pay scales do not always result in additional grant resources.

### Significant Trends or Factors Influencing Budget Decisions:

**COVID-19 Pandemic.** The impact of the ongoing COVID-19 pandemic is reflected throughout the FY2023 Proposed Budget, including the economic, funding, enrollment, and operational ramifications.

### Demographic and Economic Factors

**Free and Reduced-Price Meal Benefits Program Eligibility.** *Free and Reduced-Price Meal Benefits Program (FRL)* is a part of the National Child Nutrition Program. This program makes free or reduced priced meals available to qualifying households. Qualifications are based on the gross income of all household members and the

number of persons living in the house.

FRL participation is a measurement of student wealth and is directly impacted by the demographic and economic conditions of Paulding County.

FRL is a key element in the allocation of several grants, including Title I and Special Education VIB Flow-through.

The FRL participation percentage decreased 14.59% from October 2012 to October 2021, from 42.39% to 27.80%, respectively.

The Statewide participation percentage decreased 14.25%, from 59.59% to 45.34%. This decrease was due to federal funds covering all student meals in FY2021 and FY2022 because of the COVID-19 pandemic. FRL participation is anticipated to increase in FY2023 due to the expiration of free meals being provided to all students.

#### Free and Reduced Price Meal Eligibility (FRL)

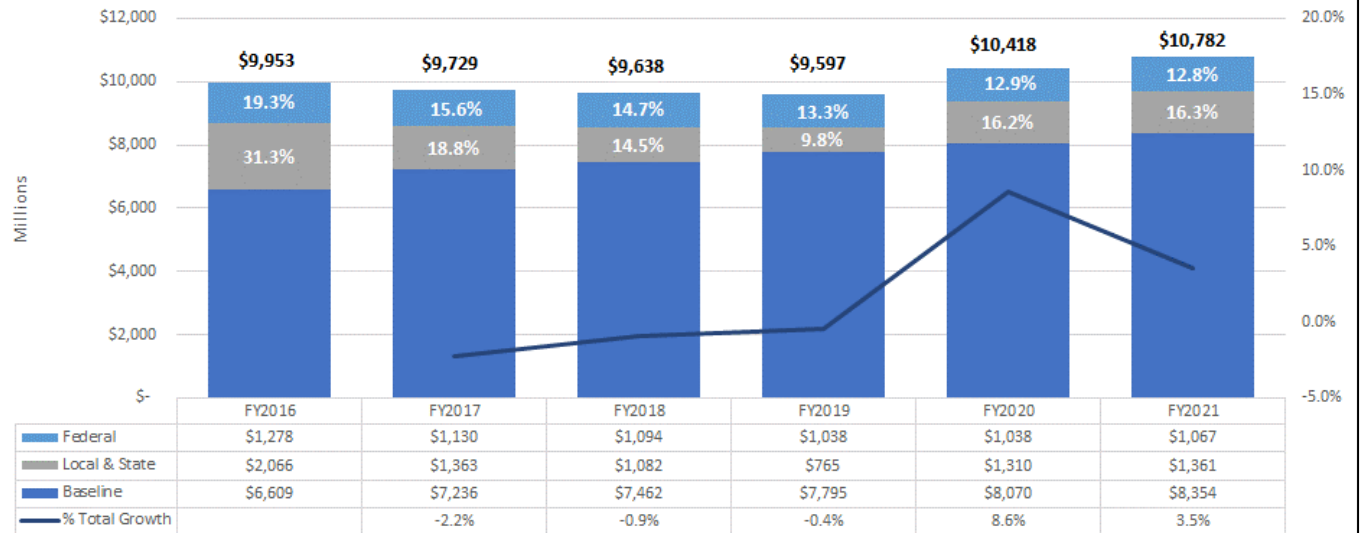
School	Oct-12 % FRL	Oct-21 %FRL	Change
0299 - Allgood Elementary School	64.67	48.51	(16.16)
0103 - Bessie L. Baggett Elementary	54.37	36.96	(17.41)
0110 - Burnt Hickory Elementary School	21.26	12.11	(9.15)
0199 - C. A. Roberts Elementary School	41.82	28.50	(13.32)
0410 - Carl Scoggins Sr. Middle school	52.86	30.15	(22.71)
0304 - Connie Dugan Elementary School	43.90	37.89	(6.01)
1050 - Dallas Elementary School	75.67	54.64	(21.03)
0292 - East Paulding High School	36.60	22.93	(13.67)
0394 - East Paulding Middle School	36.92	23.58	(13.34)
0194 - Floyd L. Shelton Elementary School at Crossroad	15.12	13.30	(1.82)
0310 - Hal Hutchens Elementary	44.68	44.07	(0.61)
2352 - Herschel Jones Middle School	63.46	41.67	(21.79)
5050 - Hiram Elementary School	64.59	43.88	(20.71)
0101 - Hiram High School	44.80	34.02	(10.78)
0404 - Irma C. Austin Middle School	41.98	31.93	(10.05)
0297 - J. A. Dobbins Middle School	52.21	34.21	(18.00)
0201 - Lena Mae Moses Middle School	36.40	25.74	(10.66)
0104 - Lillian C. Poole Elementary School	57.37	34.38	(22.99)
0188 - McGarity Elementary School	45.10	36.61	(8.49)
0198 - Nebo Elementary School	41.21	33.22	(7.99)
2052 - New Georgia Elementary School	43.06	32.48	(10.58)
0109 - North Paulding High School	21.12	12.55	(8.57)
0294 - Northside Elementary School	50.78	31.44	(19.34)
0213 - P. B. Ritch Middle School	54.21	39.43	(14.78)
2552 - Paulding County High School	52.74	31.06	(21.68)
0204 - Roland W. Russom Elementary	30.74	18.51	(12.23)
0197 - Sam D. Panter Elementary School	54.26	39.50	(14.76)
0108 - Sammy McClure Sr. Middle School	17.96	11.78	(6.18)
0210 - Sara M. Ragsdale Elementary	57.63	34.88	(22.75)
0106 - South Paulding High School	37.49	22.16	(15.33)
0192 - South Paulding Middle School	46.80	35.94	(10.86)
4052 - Union Elementary School	51.82	29.09	(22.73)
0113 - WC Abney Elementary	38.00	26.95	(11.05)
<b>Paulding County School District</b>	<b>42.39</b>	<b>27.80</b>	<b>(14.59)</b>
<b>Statewide Average</b>	<b>59.59</b>	<b>45.34</b>	<b>(14.25)</b>

Paulding County School District  
Fiscal Year Budget

2023

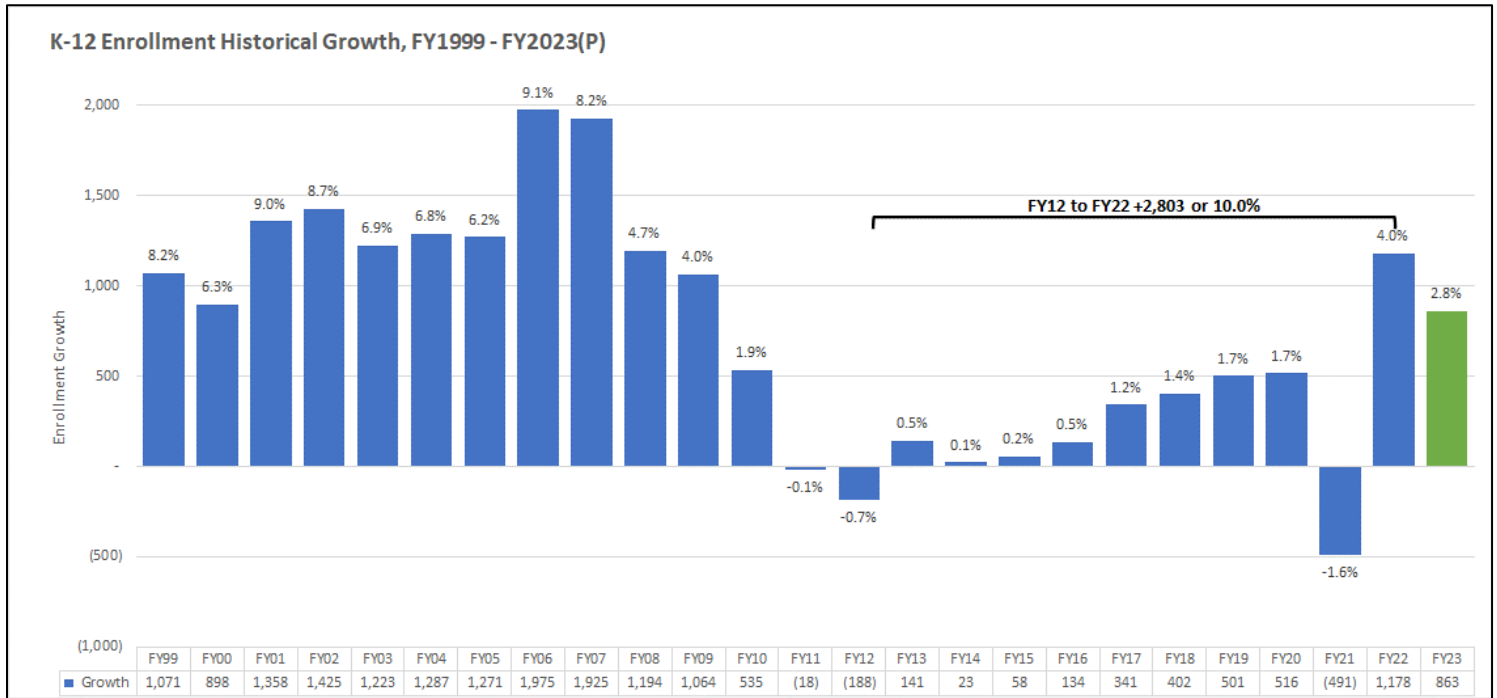
ESEP Enrollment. ESEP enrollment has increased dramatically over the past several years. In FY2021, per-pupil ESEP cost an additional 12.8% and 16.3% in Federal and State/Local funds, respectively, over the \$8,354 baseline cost of a student. That is a total additional cost of 29.1%, representing an 3.5% increase from FY2020 and an 8.3% increase from FY2016.

Additional ESEP Cost by Category, FY2016 - FY2021



## Enrollment Factors

**Enrollment Growth.** Increases in enrollment may result in additional grant awards, but funding may not cover all the additional costs associated with required services. For the 10 years ending FY2022, the district had an annual growth rate of 1.0%. In the prior decade, from FY2012 to FY2022, enrollment increased 2,803 or 10.0%. FY2022 enrollment increased 1,178 or 4.0% to 30,913. 2023 is projected to grow 863 to 31,776 or 2.8%.



## Funding Factors

**Federal Budget.** Changes in the appropriations for grants and/or the allocation methodology.

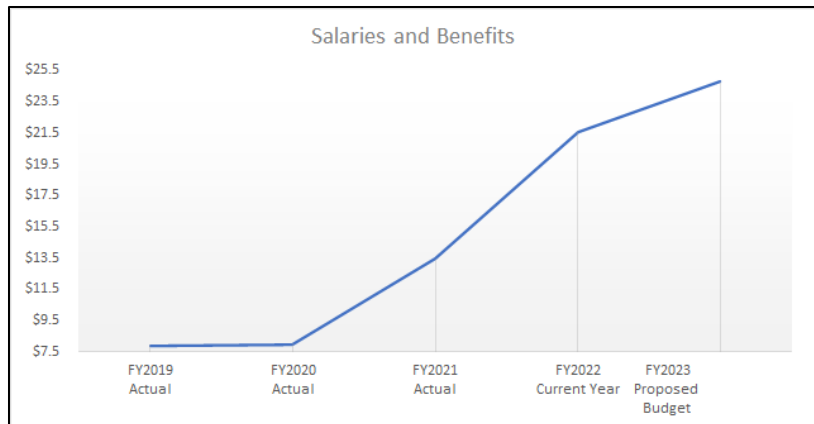
**Grant Requirements.** Specific requirements, including restrictions on expenditures may impact decisions regarding grant application, especially when local funds are required to fully support the initiative.

## Operating Factors

Rising Cost of Human Capital. With around 70% of the budget focused on salaries, benefits and purchased services, the rising cost of human capital is a major factor bearing on the District's future. These increases include, but are not limited to, the Teachers Retirement System (TRS) and State Health Benefit Plan, which have seen unprecedented increases over the past few years. As the demand for highly qualified teachers increases, the District must remain competitive in compensation and benefits.

### Salaries and Benefits:

- \$17.7m Salaries, 12.1% Increase
- \$7.0m Benefits, 22.4% Increase
- \$ 24.7m Salaries and Benefits, 14.8% Increase



## Material Changes (Shifts) from Current Year Budget

### Changes in Revenue

The proposed revenue budget is 26.6% greater than the current year. This is primarily due to being awarded \$15.2million from the ARP (ESSER III) grant and being awarded the largest L4GA grant in the state. The awarded amount of \$20 million for the L4GA grant will be over a five-year period and projected to receive \$3.9 million from the original grant and an additional \$1.6 million through ARP for a total of \$5.5 million in FY2023.

### Changes in Expenditures

The proposed expenditure budget is also \$7.7 million or 25.1% greater than the current year, primarily due to the L4GA grant and the ARP (ESSER III) Act, which is represented across several objects.

A result of the rising cost of human capital, Salaries, Benefits and Purchased Services (including Purchased Professional & Technical Services and Contracted Services for Teachers) account for 79% of the current year budget as opposed to 70% of the Proposed Budget. Conversely, non-labor related expenditures account for 21% of the current year budget as opposed to 30% of the Proposed Budget.

*Material or significant changes are defined as a minimum of 0.05% of proposed expenditures and a 10% change (absolute value) from the current to Proposed Budget.*

## Significant Changes in Fund Balance

No material changes in fund balance are anticipated in the Proposed Budget.



The budget does not reflect a negative trend in fund balance during the three-year forecast period.

#### [Anticipated FY2023 Grants](#)

Below is a brief description of other common grants awarded to the district and a table of anticipated awards for FY2023.

#### **Comprehensive Literacy State Development Grant (L4GA) (Programs 1736,1737,1738,1739)**

Federal grant to improve literacy outcomes for students from birth through grade 12.

##### **Title I-A Improving the Academic Achievement of the Disadvantaged (Program 1750)**

Title I provides funding for educationally disadvantaged children in identified economically deficient schools. It helps ensure that all children are meeting the State academic content and student academic achievement standards.

##### **Title IV-A Student Support and Academic Enrichment (Program 1779)**

Title IV-A funding supports providing all students access to well-rounded education, improved school conditions for student learning, and improves the use of technology in order to advance the academic achievement and digital literacy of all students.

##### **Title II Improving Teacher Quality (Program 1784)**

The purpose of the Title II grant is to improve the quality and effectiveness of teachers, principals and other school leaders. It will also aim to increase student achievement consistent with the challenging State academic standards, increase the number of teachers, principals and other school leaders, as well as, provide low-income and minority students greater access to effective teachers, principals and other school leaders.

##### **Advanced Placement Grant (Program 1791)**

The Advanced Placement grant is committed to supporting local school districts efforts to improving the academic achievement of students. The grant achieves this by providing financial support for teachers to receive training during the summer to be able to offer AP courses to their students in the upcoming school year.

##### **McKinney Vento Grant (Program 1800)**

The McKinney Vento grants seeks to ensure that each homeless student has equal access to the same free, appropriate public education, including a public preschool education as provided to other District students.

**Title III Language Instruction for English Learners and Immigrant Students (Program 1816)**

Title III funds are used to provide language instructional programs to English Learners or Limited English Proficient (LEP) students. The purpose of the grant is to have English language learners or Limited English Proficient (LEP) students develop English proficiency and meet the same academic achievement standards that all other students are expected to meet.

**Title III Part A: Language Instruction for English Learners and Immigrant Students (Program 1828)**

Title III helps ensure that English Learners including immigrant children and youth, attain English proficiency and develop high levels of academic achievement in English.

**High Cost Fund (Program 1831)**

These funds assist the local school district in covering the direct special education instructional costs of children with disabilities who meet the criteria of a High Needs Child. The intensity, frequency and diversity of the special education and related services needs of the child exceed the typical needs of a child with a disability.

**JROTC (Program 1862)**

The JROTC program offers the opportunity for high school students to enroll in a leadership/citizenship program coordinated under the umbrella of the Career, Technical and Agricultural Education Division of the Georgia Department of Education. The funding from this grant provides partial reimbursement to the local school district for instructor salaries.

**American Rescue Plan Emergency Relief Fund – Homeless Children and Youth (ARP-HCY) (Program 1902)**

Funding under this program must be used for the purposes of identifying homeless children and youth and providing homeless children and youth with (A) wrap-around services in light of the challenges of COVID-19; and (B) assistance needed to enable homeless children and youth to attend school and participate fully in school activities.

**Family Connections (Program 2720)**

Georgia Family Connection is the only statewide network in the country dedicated to the health and well-being of families and communities. The program connects partners to the resources they need, helps coordinate and manage efforts and empowers our communities to craft local solutions based on local decisions.

**Pre-School Regular Project, Special Education (Program 2820)**

The funding from this grant assists in providing special education and related services to children with disabilities ages three through five.

**VI-B Flowthrough Special Education (Program 2824)**

The funding from this grant assists in providing special education and related services to children with disabilities.

**IDEA Parent Mentor (Program 2831)**

The funding of this grant assists in providing support for the special education Parent Mentor. The Parent Mentor helps to enhance communication and collaboration among families, educators, and communities to lead to greater success for students with disabilities and increase family engagement.

**IDEA ARP (Programs 2838, 2839)**

Supplemental funds based on authorization through the American Rescue Plan Act.

**Perkins V Program Improvement Grant (Program 3324)**

These funds are used to strengthen the academic, lifetime career and technical skills of students participating in the career and technical education programs. The grant also helps provide professional development to teachers and administrators who are involved in career and technical education programs.

**Perkins V-Perkins Plus Reserve Grant and Perkins Plus Carryover (Program 3325 and Program 3327)**

The Reserve grant is designed to supplement the resources of local school systems in rural areas, areas with high percentages of career education students; or areas with high numbers of career and technology education students and were adversely affected by the change in the Perkins IV funding formula.

**ESSER III – ARP Act (Program 4190)**

The ARP Act (ESSER III) provides education funding to state education agencies and local education agencies to support schools as they are dealing with the effects of the COVID-19 Pandemic. The Elementary and Secondary School Emergency Relief Fund distributes funds to LEAs based on their Title I allocations. These funds are intended to be used for learning loss, preparing schools for reopening, testing, repairing, and additional activities that address how to prevent, prepare, and respond to the COVID-19 pandemic.

**ARP (ESSER III) - Readiness in Literacy (Program 4205)**

Funding for Title I schools to meet the needs outlined in their improvement plans to address closing the gap and making progress in literacy.

Paulding County School District  
Fiscal Year Budget

2023

Anticipated FY2023 Grants

Program Names	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Current Year	FY2023 Proposed Budget
Striving Readers Birth-5	\$ 88,763	\$ 51,338	\$ 46,352		
Striving Readers Elementary	1,893,909	176,858	218,317		
Striving Readers Middle	868,441	132,007	116,696		
Striving Readers High	109,181	339,329	409,461		
L4GA - Birth through Age 5	-	-	425,759	\$ 544,962	\$ 585,034
L4GA - Kindergarten through Grade 5	-	-	1,950,533	1,312,877	1,667,940
L4GA Middle School	-	-	818,569	553,678	782,155
L4GA High School	-	-	852,599	869,845	897,452
Title I	3,821,260	3,664,079	3,954,474	3,779,974	3,417,483
Title IIIIA Student Support and Academic Enrichment	228,339	159,089	110,307	121,951	257,888
Title II-A, Improving Teacher Quality	500,428	466,280	500,500	616,255	634,165
Title II-A, Advance Placement	2,250	3,475	3,000	3,100	3,100
Education of Homeless Children	-	-	-	49,360	49,360
Limited English Proficient	80,685	88,911	94,375	78,323	91,259
Title III-A Immigrant	2,500	1,273	4,960	27,211	34,623
Idea High Cost Fund Pool	182,132	26,885	289,233	78,200	152,700
Special Education -State Program Improvement Grant	-	-	8,964	-	-
Jr. ROTC	450,288	459,263	466,198	548,673	394,320
ARP - Homeless 2	-	-	-	37,666	79,276
Family Connection - Dhar Grants	49,973	49,993	48,000	48,000	48,000
Pre-School-Regular Project, Special Education	83,800	81,295	90,532	108,419	103,196
Vi-B Flowthrough Special Education Fund 404	4,228,403	4,564,250	4,388,222	6,023,858	5,289,117
IDEA Supplemental Relief Allocations	-	-	43,000	1,075	-
IDEA Georgia Parent Mentor Partnership Participation Grant	-	14,400	14,400	17,853	14,400
IDEA Special Education – Flow-Through ARPA	-	-	-	202,487	1,208,917
IDEA Special Education – Ages 3 to 5 ARPA	-	-	-	33,888	52,565
Vocational 85% Grant-Program Improvement.	177,000	184,228	-	-	-
Perkins IV - Perkins Plus Reserve Grant	24,910	24,286	-	-	-
Perkins Plus Carry-over	10,270	10,003	21,235	-	-
Perkins V - Program Improvement Grant	-	-	192,730	190,723	192,834
Perkins V - Perkins Plus Grant	-	-	23,094	24,986	25,000
Perkins V - Carry-over Grant	-	-	-	20,830	15,000
ARP Act - ESSER III Funds - Employee Retention Bonus	-	-	3,465,785	-	-
CARES Act - ESSER Funds	-	-	3,012,724	-	-
CARES Act - ESSER I Funds - CTAE Extended Day	-	-	5,766	-	-
CARES Act - ESSER I Funds - CTAE Supervision	-	-	2,859	5,677	-
CARES Act - ESSER I Funds - CTAE Youth Apprenticeship	-	-	3,625	-	-
CARES Act - ESSER I Funds - Agriculture Extended Day	-	-	899	-	-
CARES Act - ESSER I Fund - Agriculture Extended Year	-	-	764	18	-
CARES Act - ESSER Funds - Special Education Supplemental Relief Allocations	-	-	38,286	5,789	-
CARES Act - ESSER Funds - SEA Reserve Grant Set-Aside	-	-	6,000	-	-

Paulding County School District  
Fiscal Year Budget

2023

Anticipated FY2023 Grants Continued

Program Names	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Current Year	FY2023 Proposed Budget
CARES Act - ESSER I - School Nursing Grant	-	-	-	65,651	-
CRRSA Act - ESSER II Funds	-	-	2,362,364	10,256,585	-
American Rescue Plan (ARP) Act - ESSER III Funds	-	-	-	3,313,546	15,185,293
ARP FCC Emergency Connectivity Fund Program	-	-	-	832,800	-
ARP - ESSER III - L4GA Supplemental Grant - Birth to Five	-	-	-	9,155	282,598
ARP - ESSER III - L4GA Supplemental Grant - K-5	-	-	-	115,213	796,520
ARP - ESSER III - L4GA Supplemental Grant - 6-8	-	-	-	48,531	258,706
ARP - ESSER III - L4GA Supplemental Grant - 9-12	-	-	-	13,071	268,042
ARP - ESSER III - Instruction Support/Teacher Training for Readiness in Literacy	-	-	-	112,500	69,820
ARP Act - ESSER III Funds - Teacher and Learning Grants	-	-	-	4,367	-
CARES Act ESSER Summer	-	-	-	2,570	-
CARES Equitable Svc Summer	-	-	-	634	-
Title I Summer	9,227	29,530	4,417	26,143	-
Title IV SSAE Summer	417	15,625	135,368	168,367	50,000
Title II-A Summer	59,427	68,912	-	159,309	60,025
Summer Account, Title II-A Advance Placement	4,515	-	825	700	-
Ed Homeless Summer	19,573	-	-	-	-
Title 3A Limited English Summer	2,244	4,042	-	-	-
Federal Preschool Summer	6,903	21,720	-	-	-
Math/Sci Partn Summer	42,179	-	-	-	-
Title 3A Lang Immigration Summer	-	360	-	-	-
Title 6B,Capacity Building Summer	14,685	-	-	-	-
Sunshine Fund	252	-	713	359	-
SNP Grant Action for Healthy Kids	12,183	1,613	450	497	-
SPED Medicaid Fee For Service	201,709	142,770	65,986	29,982	130,000
SPED Medicaid ACE	608,579	374,395	85,008	309,300	745,000
Maintenance Vending	-	-	-	400	-
Partner in Ed Teacher Retirement	2,730	-	-	-	-
Partner in Ed Revenue Undesignated	7,057	1,824	-	-	-
Partner in Ed Revenue Designated	248	485	-	749	-
Donation Revenue Designated	-	-	1,495	2,149	-
ESEP Partners in Ed	-	-	-	5,156	-
Partners in Ed	-	-	-	2,148	-
GOSA Innovation Fund	8,370	42,870	-	-	-
Owens-Brockway Bus Grant	230,310	-	-	-	-
GOSA Tiny Grant	6,992	-	-	-	-
Transportation Misc Grant	65,000	65,000	-	-	-
McDonalds Misc Grant	1,062	8,936	19,990	-	-
Sources of Strength	-	-	-	31,489	32,000
GSBA claims	-	-	-	4,962	-
Misc	4,358,763	3,427,993	3,045,023	23,329	4,709,369
	\$18,464,955	\$14,703,316	\$27,349,854	\$30,845,339	\$38,583,157

Paulding County School District  
Fiscal Year Budget

2023

Financial Data

Special Revenue Funds								
	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Actual	Current Year	Proposed Budget	Forecast	Forecast	Forecast
<b>Revenue:</b>								
Other Local Sources	\$ 4,949,927	\$ 4,391,994	\$ 4,260,871	\$ 737,439	\$ 6,264,570	\$ 4,313,380	\$ 4,210,853	\$ 4,108,326
State Source	295,646	92,777	48,000	64,000	80,000	60,000	60,000	60,000
Federal	12,911,727	10,587,437	24,083,189	30,219,835	32,918,788	25,529,963	23,818,871	22,057,779
<b>Total Revenue</b>	<b>\$18,157,300</b>	<b>\$15,072,208</b>	<b>\$28,392,060</b>	<b>\$ 31,021,273</b>	<b>\$ 39,263,358</b>	<b>\$ 29,903,343</b>	<b>\$ 28,089,724</b>	<b>\$26,226,105</b>
<b>Expenditures:</b>								
1000 Instruction	\$11,295,027	\$ 8,585,615	\$18,025,407	\$ 17,555,262	\$ 21,023,057	\$ 16,750,864	\$ 15,538,451	\$14,298,793
2100 Pupil Services	1,609,874	1,370,823	1,625,267	3,134,265	2,902,842	2,456,695	2,331,725	2,202,993
2210 Improvement of Instruction	180,100	180,393	306,090	611,727	442,301	482,020	492,281	501,969
2213 Instructional Staff Training	2,401,229	2,120,457	3,408,282	4,904,817	9,052,994	6,141,671	6,020,445	5,871,336
2220 Media Services	-	911	70,821	75,406	-	160,788	198,036	235,283
2230 Federal Grant Administration	308,344	334,208	327,908	487,051	540,277	402,781	360,242	317,003
2300 General Administration	186,338	160,108	442,146	1,664,938	1,824,975	1,676,274	1,141,068	1,022,289
2400 School Administration	24,949	18,924	292,615	695,993	325,877	545,700	610,736	675,351
2500 Business Services	393	272	17,879	37,040	-	21,912	25,510	29,108
2600 Maintenance	-	76	394,243	285,039	-	142,481	131,538	120,595
2700 Transportation	1,248,754	951,595	1,297,827	1,257,494	1,214,445	856,577	646,060	433,969
2800 Central Support Services	9,078	13,806	34,250	82,248	6,930	46,175	51,252	56,321
2900 Other Support Services	49,973	49,993	48,000	48,000	48,000	48,000	48,000	48,000
3100 SNP	-	-	232,177	3,898	-	-	-	-
3200 Enterprise Operations	1,150,896	916,134	826,942	2,160	1,201,459	171,404	494,379	413,094
<b>Total Expenditures</b>	<b>\$18,464,955</b>	<b>\$14,703,316</b>	<b>\$27,349,854</b>	<b>\$ 30,845,339</b>	<b>\$ 38,583,157</b>	<b>\$ 29,903,343</b>	<b>\$ 28,089,724</b>	<b>\$26,226,105</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>\$ (307,656)</b>	<b>\$ 368,892</b>	<b>\$ 1,042,206</b>	<b>\$ 175,934</b>	<b>\$ 680,201</b>	<b>\$ 0</b>	<b>\$ (0)</b>	<b>\$ 0</b>
<b>Other Sources (Uses):</b>								
Transfers In	6,300	7,337	-	323,600	-	300,000	300,000	300,000
Transfers Out	(6,381)	(7,337)	-	(323,700)	-	(300,000)	(300,000)	(300,000)
<b>Total Other Sources (Uses)</b>	<b>(81)</b>	<b>-</b>	<b>-</b>	<b>(100)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in Fund Balance</b>	<b>\$ (307,737)</b>	<b>\$ 368,892</b>	<b>\$ 1,042,206</b>	<b>\$ 175,834</b>	<b>\$ 680,201</b>	<b>\$ 0</b>	<b>\$ (0)</b>	<b>\$ 0</b>
Beginning Fund Balance	2,205,812	1,898,075	2,801,698	3,843,904	4,019,738	4,699,940	4,699,940	4,699,940
<b>Ending Fund Balance</b>	<b>\$ 1,898,075</b>	<b>\$ 2,266,967</b>	<b>\$ 3,843,904</b>	<b>\$ 4,019,738</b>	<b>\$ 4,699,940</b>	<b>\$ 4,699,940</b>	<b>\$ 4,699,940</b>	<b>\$ 4,699,940</b>

Paulding County School District  
Fiscal Year Budget

2023

Special Revenue Funds								
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Current Year	FY2023 Proposed Budget	FY2024 Forecast	FY2025 Forecast	FY2026 Forecast
<b>Summary by State Object:</b>								
100 Salaries	\$ 5,768,576	\$ 5,759,587	\$10,610,450	\$ 15,834,173	\$ 17,749,873	\$ 15,000,000	\$ 14,000,000	\$13,000,000
200 Benefits	2,139,510	2,227,994	2,826,089	5,740,561	7,024,221	5,400,000	5,040,000	4,680,000
<b>Total Salaries &amp; Benefits</b>	<b>\$ 7,908,086</b>	<b>\$ 7,987,580</b>	<b>\$13,436,539</b>	<b>\$ 21,574,734</b>	<b>\$ 24,774,094</b>	<b>\$ 20,400,000</b>	<b>\$ 19,040,000</b>	<b>\$17,680,000</b>
Other Expenditures:								
300 Purchased Profess & Tech Services	\$ 1,639,041	\$ 1,394,226	\$ 2,243,349	\$ 2,922,181	\$ 2,240,407	\$ 2,245,000	\$ 2,245,000	\$ 2,245,000
321 Contracted Service - Teachers	75,747	81,728	66,460	21,405	117,000	79,123	81,341	83,559
340 Professional Legal Services	-	-	13,200	-	-	-	-	-
430 R&M Services	4,683	4,342	3,001	3,946	1,000	3,000	3,000	3,000
441 Rental of Land or Buildings	423	-	-	-	-	-	-	-
519 Student Trans Purch from Other Source	657	-	-	-	-	-	-	-
530 Communication	5,376	5,368	4,930	9,185	10,341	10,000	10,000	10,000
532 Commun - Web-Based Subt and Licens	2,280,794	310,532	1,169,085	654,596	1,298,267	656,358	494,259	332,160
561 Tuition To Other Georgia LUAs	-	-	-	-	30,000	30,000	30,000	30,000
563 Tuition To Private Sources	-	154	-	-	-	-	-	-
580 Travel - Employees	110,186	92,628	16,448	54,733	138,463	88,089	89,955	91,821
595 Other Purchased Services	5,036	12,586	3,679	7,849	24,800	10,000	10,000	10,000
610 Supplies	4,574,919	3,554,094	3,610,937	335,452	5,196,073	2,861,394	2,663,761	2,466,127
611 Supplies - Technology Related	36,233	25,743	80,019	57,002	33,682	35,000	35,000	35,000
612 Computer Software	5,332	-	4,695	3,288	-	4,000	4,000	4,000
615 Expendable Equipment	154,169	59,727	136,843	198,796	79,022	122,344	121,222	120,099
616 Expendable Computer Equipment	542,455	421,840	4,515,873	1,227,723	257,859	500,000	500,000	500,000
620 Energy	22,838	89,448	230,716	193,152	111,745	214,035	242,187	270,338
640 Digital/Electronic Textbooks	-	-	-	132,000	-	-	-	-
641 Textbooks - Printed	43,069	-	-	421,713	-	-	-	-
642 Books (Non-Textbooks) & Periodicals	318,139	189,523	1,181,178	1,156,148	1,445,198	1,100,000	1,100,000	1,100,000
730 Purch of Equip - (Not Buses or Comp)	-	-	-	23,350	450,000	-	-	-
732 Purchase or Lease- Buses	295,310	65,000	-	-	-	-	-	-
810 Dues and Fees	179,572	168,031	119,686	146,300	364,782	150,000	150,000	150,000
880 Federal Indirect Cost Charges	168,191	147,666	414,940	1,647,517	1,810,425	1,300,000	1,175,000	1,000,000
890 Other Expenditures	94,699	93,100	98,278	54,270	200,000	95,000	95,000	95,000
<b>Total State Objects</b>	<b>\$18,464,955</b>	<b>\$14,703,316</b>	<b>\$27,349,854</b>	<b>\$ 30,845,339</b>	<b>\$ 38,583,157</b>	<b>\$ 29,903,343</b>	<b>\$ 28,089,724</b>	<b>\$26,226,105</b>



## School Nutrition Fund

The **School Nutrition Fund** accounts for activities associated with the District's School Nutrition Program (SNP). Although a Special Revenue Fund, the School Nutrition Fund is presented separately for budget appropriation and internal reporting purposes.

### Major (Significant) Funding Sources and Uses (Expenditure Categories)

**Federal Funding Sources** (National Child Nutrition Program) account for 90.9% of the proposed revenue budget.

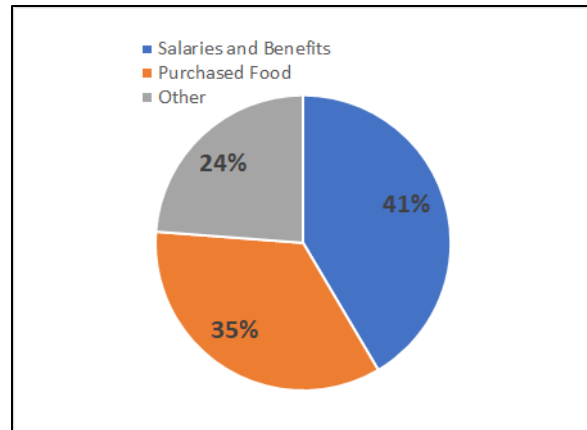
#### Other Local Sources Revenue

Other Local Sources (Meal Purchases) account for 7.2% of the proposed revenue budget.

#### Salaries and Benefits Expenditures

Salaries and Benefits account for 41.5% of the Proposed Budget, including:

- \$5.7 million in Salaries or 27.4%
- \$2.9 million in Benefit costs or 14.1%



**Purchased Food Expenditures** account for \$7.2 million or 34.7% of the Proposed Budget.

### Underlying Assumptions and Significant Trends for Major Funding Sources and Uses

#### Underlying Assumptions:

##### Federal Funding Sources

- As is the case for most grants, should the funding of these programs be eliminated or reduced, the services provided would likely be negatively impacted.

##### Local Funding Sources

- Meal purchases are volatile and sensitive to governmental regulations.

##### Salaries and Benefits

- Cost of labor will continue to grow.

##### Purchased Food

- As a commodity, purchased food cost is volatile, and has historically increased due to inflation and rising fuel costs.

### Significant Trends or Factors Influencing Budget Decisions:

**COVID-19 Pandemic.** The impact of the ongoing COVID-19 pandemic is reflected throughout the FY2023 Proposed Budget, including the economic, funding, enrollment, and operational ramifications.

### Demographic and Economic Factors

**Free and Reduced-Price Meal Benefits Program Eligibility.** *Free and Reduced-Price Meal Benefits Program (FRL)* is a part of the National Child Nutrition Program. This program makes free or reduced

priced meals available to qualifying households. Qualifications are based on the gross income of all household members and the number of persons living in the house.

FRL participation is a measurement of student wealth and is directly impacted by the demographic and economic conditions of Paulding County.

The FRL participation percentage decreased 14.59% from October 2012 to October 2021, from 42.39% to 27.80%, respectively.

The Statewide participation percentage decreased 14.25%, from 59.59% to 45.34%. This decrease was due to federal funds covering all student meals in FY2021 and FY2022 because of the COVID-19 pandemic. FRL participation is anticipated to increase in FY2023 due to the expiration of free meals being provided to all students.

#### Free and Reduced Price Meal Eligibility (FRL)

School	Oct-12 % FRL	Oct-21 %FRL	Change
0299 - Allgood Elementary School	64.67	48.51	(16.16)
0103 - Bessie L. Baggett Elementary	54.37	36.96	(17.41)
0110 - Burnt Hickory Elementary School	21.26	12.11	(9.15)
0199 - C. A. Roberts Elementary School	41.82	28.50	(13.32)
0410 - Carl Scoggins Sr. Middle school	52.86	30.15	(22.71)
0304 - Connie Dugan Elementary School	43.90	37.89	(6.01)
1050 - Dallas Elementary School	75.67	54.64	(21.03)
0292 - East Paulding High School	36.60	22.93	(13.67)
0394 - East Paulding Middle School	36.92	23.58	(13.34)
0194 - Floyd L. Shelton Elementary School at Crossroad	15.12	13.30	(1.82)
0310 - Hal Hutchens Elementary	44.68	44.07	(0.61)
2352 - Herschel Jones Middle School	63.46	41.67	(21.79)
5050 - Hiram Elementary School	64.59	43.88	(20.71)
0101 - Hiram High School	44.80	34.02	(10.78)
0404 - Irma C. Austin Middle School	41.98	31.93	(10.05)
0297 - J. A. Dobbins Middle School	52.21	34.21	(18.00)
0201 - Lena Mae Moses Middle School	36.40	25.74	(10.66)
0104 - Lillian C. Poole Elementary School	57.37	34.38	(22.99)
0188 - McGarity Elementary School	45.10	36.61	(8.49)
0198 - Nebo Elementary School	41.21	33.22	(7.99)
2052 - New Georgia Elementary School	43.06	32.48	(10.58)
0109 - North Paulding High School	21.12	12.55	(8.57)
0294 - Northside Elementary School	50.78	31.44	(19.34)
0213 - P. B. Ritch Middle School	54.21	39.43	(14.78)
2552 - Paulding County High School	52.74	31.06	(21.68)
0204 - Roland W. Russom Elementary	30.74	18.51	(12.23)
0197 - Sam D. Panter Elementary School	54.26	39.50	(14.76)
0108 - Sammy McClure Sr. Middle School	17.96	11.78	(6.18)
0210 - Sara M. Ragsdale Elementary	57.63	34.88	(22.75)
0106 - South Paulding High School	37.49	22.16	(15.33)
0192 - South Paulding Middle School	46.80	35.94	(10.86)
4052 - Union Elementary School	51.82	29.09	(22.73)
0113 - WC Abney Elementary	38.00	26.95	(11.05)
<b>Paulding County School District</b>	<b>42.39</b>	<b>27.80</b>	<b>(14.59)</b>
<b>Statewide Average</b>	<b>59.59</b>	<b>45.34</b>	<b>(14.25)</b>

### Enrollment Factors

Enrollment Growth. Increases in enrollment may result in additional grant awards, but funding may not cover all the additional costs associated with required services. For the 10 years ending FY2022, the district had an annual growth rate of 1.0%. In the prior decade, from FY2012 to FY2022, enrollment increased 2,803 or 10.0%. FY2022 enrollment increased 1,178 or 4.0% to 30,913. 2023 is projected to grow 863 to 31,776 or 2.8%.

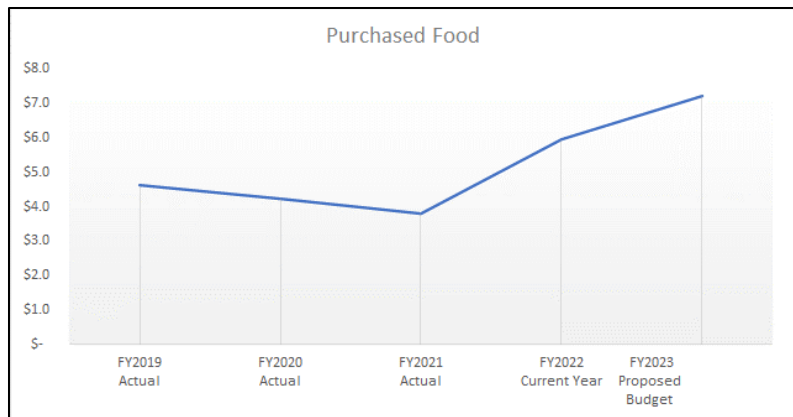
### Funding Factors

Federal Budget. Changes in the appropriations for grants and/or the allocation methodology.

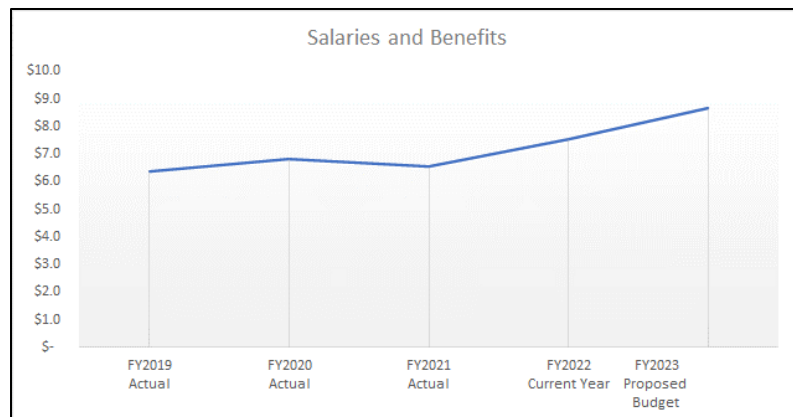
Meal Purchases. Meal purchases are volatile and sensitive to governmental regulations.

### Operating Factors

Food Cost. Purchase Food accounts for \$7.2 million or 34.7% of the Proposed Budget. As a commodity, purchased food cost is volatile, and has historically increased due to inflation and rising fuel costs.



Rising Cost of Human Capital. With 41.5% of the proposed focused on salaries and benefits, the rising cost of human capital is a major factor bearing on SNP.



### Material Changes (Shifts) from Current Year Budget

#### Changes in Revenue

No material changes are anticipated, beyond current trends.

#### Changes in Expenditures

The proposed expenditure budget is \$3.5 million or 20.4% greater than the current year. This anticipated increase is due to a 5.0% raise in salaries for FY2023 and an increase in food purchase. Food purchases are anticipated to increase due to the current economic conditions of rising fuel costs and inflation.

*Material or significant changes are defined as a minimum of 0.05% of proposed expenditures and a 10% change (absolute value) from the current to Proposed Budget.*

### Significant Changes in Fund Balance

The Proposed Budget reflects a decline of \$5.9 million in fund balance. This decline is the result of a spending plan, designed to bring fund balance more in line with industry standards. In addition, the Federal Government has ended the emergency relief funding that provided free meals for all students during FY2021 and FY2022. To provide some relief to students who do not qualify for free-and-reduced meals, the School Nutrition program will keep meal prices at before pandemic costs. Fund balance will be used to help cover the additional cost.

The budget does not reflect a negative trend in fund balance during the three-year forecast period.

Paulding County School District  
Fiscal Year Budget

2023

Financial Data

School Nutrition Program								
	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Actual	Current Year	Proposed Budget	Forecast	Forecast	Forecast
<b>Revenue:</b>								
Other Local Sources	\$ 5,656,288	\$ 4,229,969	\$ 1,819,103	\$ 1,476,030	\$ 1,596,135	\$ 3,958,300	\$ 4,440,852	\$ 4,906,240
State Source	330,846	335,664	346,584	766,668	408,000	613,146	671,677	730,208
Federal	8,666,887	8,338,688	12,669,202	22,167,969	20,073,829	13,255,220	13,248,937	13,275,862
<b>Total Revenue</b>	<b>\$ 14,654,020</b>	<b>\$ 12,904,321</b>	<b>\$ 14,834,890</b>	<b>\$ 24,410,667</b>	<b>\$ 22,077,964</b>	<b>\$ 17,826,666</b>	<b>\$ 18,361,466</b>	<b>\$ 18,912,310</b>
<b>Expenditures:</b>								
3100 SNP	\$ 14,138,355	\$ 13,957,981	\$ 13,475,743	\$ 17,307,443	\$ 20,839,312	\$ 17,826,666	\$ 18,361,466	\$ 18,912,310
4000 Acquisition & Construction	-	909,025.99	198,021.54	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 14,138,355</b>	<b>\$ 14,867,007</b>	<b>\$ 13,673,764</b>	<b>\$ 17,307,443</b>	<b>\$ 20,839,312</b>	<b>\$ 17,826,666</b>	<b>\$ 18,361,466</b>	<b>\$ 18,912,310</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>\$ 515,666</b>	<b>\$ (1,962,686)</b>	<b>\$ 1,161,125</b>	<b>\$ 7,103,224</b>	<b>\$ 1,238,652</b>	<b>\$ 0</b>	<b>\$ (0)</b>	<b>\$ (0)</b>
<b>Other Sources (Uses):</b>								
Transfers In	769,255	718,905	784,217	1,100,291	922,090	795,313	794,936	796,552
Transfers Out	(769,255)	(718,905)	(784,217)	(1,100,291)	(922,090)	(795,313)	(794,936)	(796,552)
<b>Total Other Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in Fund Balance</b>	<b>\$ 515,666</b>	<b>\$ (1,962,686)</b>	<b>\$ 1,161,125</b>	<b>\$ 7,103,224</b>	<b>\$ 1,238,652</b>	<b>\$ 0</b>	<b>\$ (0)</b>	<b>\$ (0)</b>
Beginning Fund Balance*	4,780,100	5,295,766	3,333,080	4,494,205	11,597,429	12,836,081	12,836,081	12,836,081
<b>Ending Fund Balance</b>	<b>\$ 5,295,766</b>	<b>\$ 3,333,080</b>	<b>\$ 4,494,205</b>	<b>\$ 11,597,429</b>	<b>\$ 12,836,081</b>	<b>\$ 12,836,081</b>	<b>\$ 12,836,081</b>	<b>\$ 12,836,081</b>
*Includes Beginning Fund Balance Adjustments								
<b>Summary by State Object:</b>								
100 Salaries	\$ 3,949,375	\$ 4,332,367	\$ 4,122,070	\$ 5,175,760	\$ 5,704,104	\$ 5,331,033	\$ 5,490,964	\$ 5,655,693
200 Benefits	2,439,551	2,509,923	2,414,201	2,392,355	2,944,964	2,464,126	2,538,050	2,614,191
<b>Total Salaries &amp; Benefits</b>	<b>\$ 6,388,926</b>	<b>\$ 6,842,291</b>	<b>\$ 6,536,271</b>	<b>\$ 7,568,115</b>	<b>\$ 8,649,068</b>	<b>\$ 7,795,159</b>	<b>\$ 8,029,013</b>	<b>\$ 8,269,884</b>
<b>Other Expenditures:</b>								
300 Purchased Profess & Tech Services	\$ 16,448	\$ (24,988)	\$ 12,823	\$ 19,926	\$ 22,998	\$ 20,524	\$ 21,140	\$ 21,774
410 Water, Sewer and Cleaning Services	207,879	207,839	227,890	232,636	250,531	239,615	246,803	254,207
430 R&M Services	67,167	75,071	55,083	104,190	148,479	107,316	110,535	113,851
520 Insurance (non-Employee Benefits)	17,250	25,135	29,448	31,291	32,856	32,230	33,197	34,193
530 Communication	24,927	25,210	25,580	24,885	28,839	25,632	26,401	27,193
580 Travel - Employees	39,208	34,645	26,344	29,044	49,312	29,915	30,813	31,737
591 SFS Commodity Hauling	67,319	55,486	58,297	66,083	60,400	68,066	70,108	72,211
610 Supplies	536,185	459,026	441,533	714,259	1,040,216	735,687	757,757	780,490
612 Computer Software	111,538	40,882	41,745	43,545	44,322	44,851	46,197	47,583
615 Expendable Equipment	36,595	77,957	21,735	18,212	173,067	18,759	19,322	19,901
616 Expendable Computer Equipment	1,170	-	3,743	33,450	28,156	34,454	35,488	36,552
620 Energy	223,168	205,414	217,627	241,257	234,888	248,495	255,950	263,628
630 Purchased Food	4,618,701	4,248,097	3,821,695	5,948,228	7,233,639	6,126,675	6,310,475	6,499,790
635 Food Acquisitions	951,224	857,187	1,170,822	1,191,885	1,147,503	1,227,642	1,264,471	1,302,405
720 Building Acq, Construction, and Impr	-	909,026	198,022	-	-	-	-	-
730 Purch of Equip - (Not Buses or Comp)	185,221	115,417	130,164	211,285	960,000	217,624	224,152	230,877
810 Dues and Fees	4,285	3,736	3,438	4,986	4,174	5,135	5,289	5,448
880 Federal Indirect Cost Charges	641,142	709,577	651,505	824,164	730,864	848,889	874,356	900,586
890 Other Expenditures	-	-	-	-	-	-	-	-
<b>Total State Objects</b>	<b>\$ 14,138,355</b>	<b>\$ 14,867,007</b>	<b>\$ 13,673,764</b>	<b>\$ 17,307,443</b>	<b>\$ 20,839,312</b>	<b>\$ 17,826,666</b>	<b>\$ 18,361,466</b>	<b>\$ 18,912,310</b>

## Capital Projects Fund

**Capital Projects Fund** accounts for and reports financial resources including Education Special Purpose Local Option Sales Tax (E-SPLOST), bond proceeds and grants from the Georgia State Financing and Investment Commission (including the State Capital Outlay Program) that are restricted, committed or assigned for capital outlay expenditures, including the acquisition or construction of capital facilities and other capital assets.

### Major (Significant) Funding Sources and Uses (Expenditure Categories)

#### Local Taxes: E-SPLOST

Major fund sources include a Special Purpose Local Option Sales Tax for education (E-SPLOST), a one-cent sales tax to help fund capital improvements and debt repayment. For the Proposed Budget, E-SPLOST collections are projected to total \$21.8 million.

Jul-22	\$	1,804,953
Aug-22		1,789,089
Sep-22		1,849,167
Oct-22		1,752,446
Nov-22		1,697,506
Dec-22		1,820,835
Jan-23		1,834,216
Feb-23		2,203,348
Mar-23		1,678,659
Apr-23		1,636,646
May-23		1,901,350
Jun-23		1,814,036
Total	\$	21,782,250

#### State Sources: State Capital Outlay Program

The purpose of the State's reimbursable capital outlay program is to assure that every public-school student is housed in a facility that is structurally sound, well maintained and has adequate space and equipment to meet each student's instructional needs. State capital outlay funds may be used for new construction projects needed due to enrollment growth; to renovate, modernize or replace facilities that have become obsolete or unsafe; to provide new additions to existing facilities or relocation of existing facilities; and to consolidate facilities.

For the Proposed Budget, State Capital Outlay Program reimbursements will total approximately \$8.1 million for the following projects:

- Hiram High School
  - \$3,352,119 Renovation/Modification Reimbursement
- Dobbins Middle School
  - \$2,868,659 Renovation/Modification Reimbursement
- Allgood Elementary School
  - \$1,924,532 Renovation/Modification Reimbursement

#### E-SPLOST Capital Projects (Various Expenditures)

The following capital projects will be funded through E-SPLOST:

- Hiram HS School - Renovation/Modification
- Dobbins MS – Renovation/Modification
- Allgood ES – Renovation/Modification
- Seven Hills MS Project – Build Middle School #10
- South Paulding High School – Engineering Academy
- Burnt Hickory ES – Addition
- Various Technology, Miscellaneous, and Maintenance Projects

Some major projects span multiple fiscal years. Below are major, multiyear E-SPLOST projects:

Projects	FY21	FY22	FY23	FY24	Cost	COP
Hiram HS	\$ 1,827,658	\$ 4,313,129	\$ 2,795,432		\$ 8,936,219	\$ 3,352,119
Dobbins MS		\$ 374,087	\$ 6,701,601		\$ 7,075,688	\$ 2,868,659
Allgood ES		\$ 351,306	\$ 6,532,800		\$ 6,884,105	\$ 1,924,532
Seven Hills MS Project		\$ 76,087	\$ 23,588,171	\$ 26,343,829	\$ 50,008,087	
Burnt Hickory ES			\$ 3,762,000	\$ 3,078,000	\$ 6,840,000	
North Paulding HS			\$ 14,342,909	\$ 14,443,915	\$ 28,786,824	
			\$ 57,722,913			

#### Construction Fund Capital Projects (Various Expenditures)

The following capital projects will be funded through the Construction Fund:

- North Paulding HS Addition
- Paving of school parking lots
- Other miscellaneous maintenance projects





Underlying Assumptions and Significant Trends for Major Funding Sources and Uses

**Underlying Assumptions:**

Transfers Out

Debt service is primarily funded through E-SPLOST VI (transferred from the Capital Projects Fund). An underlying assumption is the anticipated collection of E-SPLOST proceeds.

Jul-22	\$	1,804,953
Aug-22		1,789,089
Sep-22		1,849,167
Oct-22		1,752,446
Nov-22		1,697,506
Dec-22		1,820,835
Jan-23		1,834,216
Feb-23		2,203,348
Mar-23		1,678,659
Apr-23		1,636,646
May-23		1,901,350
Jun-23		1,814,036
Total	\$	21,782,250

Debt Service

On March 24, 2022, the School District (A) issued Taxable General Obligation Refunding Bond, Series 2022 in the original principal amount of \$60,625,000, for the purpose of refunding a portion of the outstanding General Obligation Refunding Bonds, Series 2014 and (B) approved the issuance of the General Obligation Refunding Bond, Series 2025, in the original principal amount of \$58,720,000, for the purpose of refunding the Series 2022 Bond. Changes to the amortization schedule are shown in the Debt Service section.

**Significant Trends or Factors Influencing Budget Decisions:**

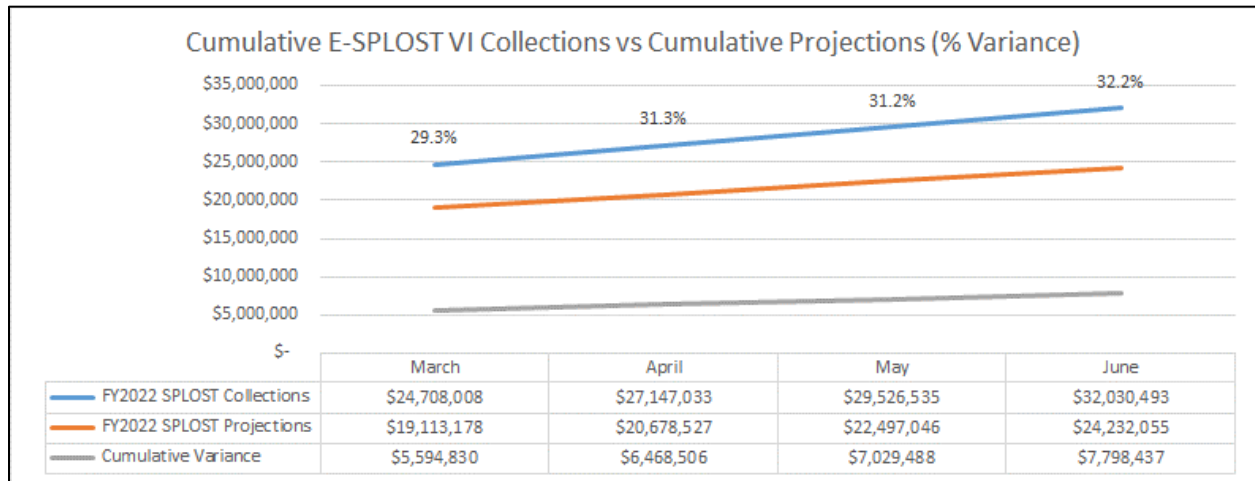
**COVID-19 Pandemic.** The impact of the ongoing COVID-19 pandemic is reflected throughout the FY2023 Proposed Budget, including the economic, funding, enrollment, and operational ramifications.

**Demographic and Economic Factors**

Local Economy. E-SPLOST collections are directly impacted by the economy of Paulding County. Which is expected to perform at historical levels during the projected budget period.

## Funding Factors

**SPLOST Receipts.** Capital projects are primarily funded through E-SPLOST collections. Georgia State University's Andrew Young School of Policy Studies (Fiscal Research Center) provided the collection projections for E-SPLOST VI. Although volatile, collections have historically exceeded projections. As of June 30, 2022, the cumulative variance to projections was 32.2%.



**State Capital Outlay Program.** Continued funding of the State's Capital Outlay Program.

## Operating Factors

**Construction Costs.** Operating factors could include the cost of construction.

**Material Changes (Shifts) from Current Year Budget**

## Changes in Revenue

The proposed revenue budget is \$1.0 million or 3.6% greater than the current year. Anticipated changes in revenue are related to different capital projects between fiscal years, and their reimbursement-eligible expenditures. The three renovation/modification projects at Hiram High School, Dobbins Middle School, and Allgood Elementary will receive approximately \$8.1 million from GSFIC, which is a significant increase from the current year of only \$0.8 million.

## Changes in Expenditures

The proposed expenditure budget is \$53.3 million or 480.9% greater than the current year. This is primarily due to the construction of a new middle school and an addition to North Paulding High School totaling \$23.6 million and \$14.3 million respectively in FY2023. These construction projects will combat overcrowding due to exponential growth in the north part of the District. An additional \$13.2 million will be used to fund the renovations at Dobbins Middle School and Allgood Elementary Schools. Other anticipated changes in expenditures are related to projects spanning multiple fiscal years.

Paulding County School District  
Fiscal Year Budget

2023

*Material or significant changes are defined as a minimum of 0.05% of proposed expenditures and a 10% change (absolute value) from the current to Proposed Budget.*

### Significant Changes in Fund Balance

The Proposed Budget reflects a decrease of \$84.3 million or 230.0% in fund balance. This anticipated decrease is the result of the bond issuance in FY2021 and starting to use those funds for the various capital projects that span multiple fiscal years.

The budget does not reflect a negative trend in ending fund balance during the three-year forecast period.

### Operating Statement

Capital Project Fund Operating Statement as presented to the Board of Education on June 14, 2022.

#### Paulding County School District

July 1, 2022 through June 30, 2023

Capital Project Fund(s)

	SPLOST V	SPLOST VI	2020 Bonds	Fund 300	2023 Budget
<b>Revenue:</b>					
SPLOST Collections					
Collections		\$ 15,599,893	\$ 6,182,357		\$ 21,782,250
Capital Outlay Program			8,145,310		8,145,310
Other Revenue					-
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 15,599,893</b>	<b>\$ 14,327,667</b>	<b>\$ -</b>	<b>\$ 29,927,560</b>
<b>Expenditures:</b>					
Audit Fees		\$ 5,000			\$ 5,000
SPLOST Projects					
Hiram HS			\$ 2,795,432		2,795,432
Dobbins MS			6,701,601		6,701,601
Allgood ES			6,532,800		6,532,800
Seven Hills MS Project			23,588,171		23,588,171
Burnt Hickory ES		3,762,000			3,762,000
North Paulding HS				\$ 14,342,909	14,342,909
Roberts Sewer				1,000,000	1,000,000
Other Projects*		3,521,911			3,521,911
Technology		1,000,000			1,000,000
Miscellaneous		150,000		\$ 1,000,000	1,150,000
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 8,438,911</b>	<b>\$ 39,618,004</b>	<b>\$ 16,342,909</b>	<b>\$ 64,399,824</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 7,160,982</b>	<b>\$ (25,290,338)</b>	<b>\$ (16,342,909)</b>	<b>\$ (34,472,264)</b>
Transfers From/(To) Other Funds					-
Transfer for Debt Service		(7,199,070)	(5,958,475)		(13,157,545)
Estimated Fund Balance (July 1, 2022)**	12,104,946	9,888,069	31,248,813	29,189,425	82,431,252
<b>Estimated Fund Balance (June 30, 2023)</b>	<b>\$ 12,104,946</b>	<b>\$ 9,849,981</b>	<b>\$ (0)</b>	<b>\$ 12,846,516</b>	<b>\$ 34,801,443</b>

\* Other projects includes fine arts, athletic facility improvements, and other miscellaneous projects

\*\* Based on FY2022 Cash Flow

Paulding County School District  
Fiscal Year Budget

2023

Financial Data

Capital Projects Fund									
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Current Year	FY2023 Proposed Budget	FY2024 Forecast	FY2025 Forecast	FY2026 Forecast	
<b>Revenue:</b>									
Local Taxes	\$ 19,887,112	\$ 19,969,118	\$ 25,789,583	\$ 27,890,879	\$ 21,782,250	\$ 22,577,399	\$ 27,748,603	\$ 19,919,807	
Other Local Sources	34,175	71,400	32,114	202,741	-	86,983	93,283	99,582	
State Source	5,030,754	4,022,753	449,839	791,571	8,145,310	4,587,424	2,787,217	3,899,244	
Bond Issuance	-	-	30,424,434	-	-	-	-	-	
<b>Total Revenue</b>	<b>\$ 24,952,041</b>	<b>\$ 24,063,271</b>	<b>\$ 56,695,971</b>	<b>\$ 28,885,191</b>	<b>\$ 29,927,560</b>	<b>\$ 27,251,807</b>	<b>\$ 30,629,103</b>	<b>\$ 23,918,632</b>	
<b>Expenditures:</b>									
1000 Instruction	\$ -	\$ -	\$ -	\$ -	\$ 1,560,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	
2500 Business Services	-	-	414,619	-	-	-	-	-	
2700 Transportation	-	-	540,450	-	-	-	-	-	
4000 Acquisition & Construction	13,044,044	6,539,158	15,579,296	11,087,049	62,839,824	42,059,709	15,773,654	10,887,599	
5100 Debt Service	169,097	107,516	11,506	-	-	-	-	-	
<b>Total Expenditures</b>	<b>\$ 13,213,141</b>	<b>\$ 6,646,674</b>	<b>\$ 16,545,872</b>	<b>\$ 11,087,049</b>	<b>\$ 64,399,824</b>	<b>\$ 43,559,709</b>	<b>\$ 17,273,654</b>	<b>\$ 12,387,599</b>	
<b>Revenue Over/(Under) Expenditures</b>	<b>\$ 11,738,900</b>	<b>\$ 17,416,596</b>	<b>\$ 40,150,099</b>	<b>\$ 17,798,143</b>	<b>\$ (34,472,264)</b>	<b>\$ (16,307,902)</b>	<b>\$ 13,355,449</b>	<b>\$ 11,531,033</b>	
<b>Other Sources (Uses):</b>									
Transfers In	2,963,115	10,535,219	5,562,144	54,250,751	-	-	-	-	
Transfers Out	(8,689,899)	(16,712,650)	(13,762,044)	(35,412,571)	(13,157,545)	(13,779,012)	(13,780,040)	(14,106,566)	
<b>Total Other Sources (Uses)</b>	<b>(5,726,784)</b>	<b>(6,177,431)</b>	<b>(8,199,900)</b>	<b>18,838,180</b>	<b>(13,157,545)</b>	<b>(13,779,012)</b>	<b>(13,780,040)</b>	<b>(14,106,566)</b>	
<b>Change in Fund Balance</b>	<b>\$ 6,012,116</b>	<b>\$ 11,239,165</b>	<b>\$ 31,950,199</b>	<b>\$ 36,636,323</b>	<b>\$ (47,629,809)</b>	<b>\$ (30,086,914)</b>	<b>\$ (424,591)</b>	<b>\$ (2,575,533)</b>	
Beginning Fund Balance	3,155,330	9,167,446	20,406,612	52,356,811	88,993,133	41,363,324	11,276,410	10,851,819	
<b>Ending Fund Balance</b>	<b>\$ 9,167,446</b>	<b>\$ 20,406,612</b>	<b>\$ 52,356,811</b>	<b>\$ 88,993,133</b>	<b>\$ 41,363,324</b>	<b>\$ 11,276,410</b>	<b>\$ 10,851,819</b>	<b>\$ 8,276,286</b>	
<b>Summary by State Object:</b>									
300 Purchased Profess & Tech Services	\$ 689,623	\$ 730,150	\$ 740,097	\$ 1,283,750	\$ 1,217,077	\$ 1,414,692	\$ 1,575,542	\$ 1,736,393	
410 Water, Sewer and Cleaning Services	-	-	-	-	-	-	-	-	
520 Other Purchased Property Services	-	-	-	10,000	-	-	-	-	
595 Other Purchased Services	7,973	5,672	-	32,302	-	-	-	-	
610 Supplies	-	-	-	4,509	-	-	-	-	
611 Supplies - Technology Related	-	235	55,970	20,365	-	10,065	6,434	2,803	
615 Expendable Equipment	294,614	14,688	516,329	128,321	1,560,000	1,296,112	1,560,552	1,824,993	
616 Expendable Computer Equipment	20,764	457,146	832,542	32,278	1,000,000	928,627	1,081,987	1,235,348	
715 Land Improvements	-	-	-	-	-	-	-	-	
720 Building Acq, Construction, and Impr	12,002,237	5,109,945	12,367,022	9,491,541	60,622,747	39,688,469	12,846,894	7,405,319	
730 Purch of Equip - (Not Buses or Comp)	28,834	221,322	1,067,096	83,983	-	221,745	202,244	182,743	
732 Purchase or Lease-Purchase of Buses	-	-	540,450	-	-	-	-	-	
810 Dues and Fees	-	-	241	-	-	-	-	-	
830 Interest	169,097	107,516	11,506	-	-	-	-	-	
833 Bond Issuance	-	-	414,619	-	-	-	-	-	
<b>Total State Objects</b>	<b>\$ 13,213,141</b>	<b>\$ 6,646,674</b>	<b>\$ 16,545,872</b>	<b>\$ 11,087,049</b>	<b>\$ 64,399,824</b>	<b>\$ 43,559,709</b>	<b>\$ 17,273,654</b>	<b>\$ 12,387,599</b>	

## Debt Service Funds

**Debt Service Funds** account for and report financial resources that are restricted, committed or assigned including taxes (property and sales) legally restricted for the payment of general long-term principal and interest and paying agent's fees.

The School District's bonded debt consists of general obligation bonds that are generally callable with interest payable semiannually. Bond proceeds primarily pay for acquiring or constructing capital facilities. Bonds have also been issued to advance-refund previously issued bonds. The School District repays general obligation bonds from voter-approved property and/or E-SPLOST tax collections. General obligation bonds are direct obligations and pledge the full faith and credit of the School District.<sup>11</sup>

On March 24, 2022, the School District (A) issued Taxable General Obligation Refunding Bond, Series 2022 in the original principal amount of \$60,625,000, for the purpose of refunding a portion of the outstanding Paulding County School District General Obligation Refunding Bonds, Series 2014 and (B) approved the issuance of the Paulding County School District General Obligation Refunding Bond, Series 2025, in the original principal amount of \$58,720,000, for the purpose of refunding the Series 2022 Bond.

As of June 30, 2022, the District has \$103.1 million in outstanding bonds. This amount of debt, applicable to debt limits, is well below the legal debt margin. Included in the amortization tables below, debt service for FY2023 includes:

Principal	\$	10,745,000
Interest		3,077,953
Annual Fees*		4,000
<b>Total Debt Service</b>	<b>\$</b>	<b>13,826,953</b>

\* \$4,000 has been budgeted for the annual agent fees and dissemination services.

## Legal Debt Limit and Margin<sup>12</sup>

The Constitution of the State of Georgia provides that the District may not incur long-term obligations payable out of general property taxes without the approval of a majority of the qualified voters of the District voting at an election called to approve the obligations. In addition, under the Constitution of the State of Georgia, the District may not incur long-term obligations payable out of general property taxes in excess of ten percent (10%) of the assessed value of all taxable property within the District.

Short-term obligations (those payable within the same calendar year in which they are incurred), lease and installment purchase obligations subject to annual appropriation and intergovernmental obligations are not subject to the legal limitations described above. In addition, refunded obligations cease to count against the District's debt limitations.

<sup>11</sup> Annual Financial Report, Basic Financial Statements Note 7

<sup>12</sup> Annual Report on Bond Indebtedness

As computed in the table below, based upon the 2021 gross tax digest, the District could incur (upon necessary voter approval) approximately \$438.7 million of long-term obligations payable out of general property taxes (or general obligation bonds) before reaching the its Debt Limit (10% of Assessed Value) of \$542.0 million.

2021 Gross Tax Digest	\$6,360,510,642
Less: District Bond Exemptions	-\$940,082,814
2021 Net Tax Digest for Bond Purposes	\$5,420,427,828
<b>Debt Limit (10% of Assessed Value)</b>	<b>\$542,042,783</b>
Less: Amount of Debt as of June 30, 2021	-\$103,310,000
<b>Legal Debt Margin</b>	<b>\$438,732,783</b>

#### Major (Significant) Funding Sources and Uses (Expenditure Categories)

##### Transfers In

The Capital Projects Fund is the primary source for the Debt Service Fund. Debt service is primarily funded through a Special Purpose Local Option Sales Tax for education (E-SPLOST), a one-cent sales tax to help fund capital improvements and debt repayment (transferred from the E-SPLOST Capital Projects Fund).

Prior to 2011, a bond millage rate was imposed to fund debt service through property taxes. Collected delinquent property taxes are also used to fund debt service

##### Debt Service

Debt service expenditures account for \$13.8 million or 100.0% of the of the Proposed Budget.

Underlying Assumptions and Significant Trends for Major Funding Sources and Uses

**Underlying Assumptions:**

Transfers In

Debt service is primarily funded through E-SPLOST VI (transferred from the E-SPLOST Capital Projects Fund). An underlying assumption is the collection of projected FY2023 E-SPLOST proceeds. For more information, see Capital Projects Funds.

Jul-22	\$	1,804,953
Aug-22		1,789,089
Sep-22		1,849,167
Oct-22		1,752,446
Nov-22		1,697,506
Dec-22		1,820,835
Jan-23		1,834,216
Feb-23		2,203,348
Mar-23		1,678,659
Apr-23		1,636,646
May-23		1,901,350
Jun-23		1,814,036
Total	\$	<b>21,782,250</b>



Paulding County School District  
Fiscal Year Budget

2023

Debt Service Amortization Schedules

	Series 2014 - Non-Callable					Series 2020					Series 2022 - Refs Callable 2014					Combined			
	Principal	Coupon	Interest	Semi-Annual Total	Fiscal Year Total	Principal	Coupon	Interest	Semi-Annual Total	Fiscal Year Total	Principal	Coupon	Interest	Semi-Annual Total	Fiscal Year Total	Principal	Interest	Semi-Annual Total	Fiscal Year Total
8/1/2022	-	-	402,863	402,863	402,863	4,865,000	3.00%	583,225	5,448,225	5,448,225	-	-	487,627	487,627	487,627	4,865,000	1,473,715	6,338,715	6,338,715
2/1/2023	5,125,000	5.000%	402,863	5,527,863	-	-	-	510,250	510,250	-	755,000	2.280%	691,125	1,446,125	-	5,880,000	1,604,238	7,484,238	-
8/1/2023	-	-	274,738	274,738	5,802,601	5,000,000	4.00%	510,250	5,510,250	6,020,500	-	-	682,518	682,518	2,128,643	5,000,000	1,467,506	6,467,506	13,951,744
2/1/2024	5,370,000	4.953%	274,738	5,644,738	-	-	-	410,250	410,250	-	570,000	2.280%	682,518	1,252,518	-	5,940,000	1,367,506	7,307,506	-
8/1/2024	-	-	141,750	141,750	5,786,488	5,200,000	5.00%	410,250	5,610,250	6,020,500	-	-	676,020	676,020	1,928,538	5,200,000	1,228,020	6,428,020	13,735,526
2/1/2025	5,670,000	5.000%	141,750	5,811,750	-	-	-	280,250	280,250	-	580,000	2.280%	676,020	1,256,020	-	6,250,000	1,098,020	7,348,020	-
8/1/2025	-	-	-	-	5,811,750	5,470,000	5.00%	280,250	5,750,250	6,030,500	-	-	669,408	669,408	1,925,428	5,470,000	949,658	6,419,658	13,767,678
2/1/2026	-	-	-	-	-	-	-	143,500	143,500	-	6,870,000	2.280%	669,408	7,539,408	-	6,870,000	812,908	7,682,908	-
8/1/2026	-	-	-	-	-	5,740,000	5.00%	143,500	5,883,500	6,027,000	-	-	591,090	591,090	8,130,498	5,740,000	734,590	6,474,590	14,157,498
2/1/2027	-	-	-	-	-	-	-	-	-	-	7,000,000	2.280%	591,090	7,591,090	-	7,000,000	591,090	7,591,090	-
8/1/2027	-	-	-	-	-	-	-	-	-	-	-	-	511,290	511,290	8,102,380	-	511,290	511,290	8,102,380
2/1/2028	-	-	-	-	-	-	-	-	-	-	7,135,000	2.280%	511,290	7,646,290	-	7,135,000	511,290	7,646,290	-
8/1/2028	-	-	-	-	-	-	-	-	-	-	-	-	429,951	429,951	8,076,241	-	429,951	429,951	8,076,241
2/1/2029	-	-	-	-	-	-	-	-	-	-	7,275,000	2.280%	429,951	7,704,951	-	7,275,000	429,951	7,704,951	-
8/1/2029	-	-	-	-	-	-	-	-	-	-	-	-	347,016	347,016	8,051,967	-	347,016	347,016	8,051,967
2/1/2030	-	-	-	-	-	-	-	-	-	-	7,415,000	2.280%	347,016	7,762,016	-	7,415,000	347,016	7,762,016	-
8/1/2030	-	-	-	-	-	-	-	-	-	-	-	-	262,485	262,485	8,024,501	-	262,485	262,485	8,024,501
2/1/2031	-	-	-	-	-	-	-	-	-	-	7,545,000	2.280%	262,485	7,807,485	-	7,545,000	262,485	7,807,485	-
8/1/2031	-	-	-	-	-	-	-	176,472	176,472	-	-	-	176,472	176,472	7,983,957	-	176,472	176,472	7,983,957
2/1/2032	-	-	-	-	-	-	-	-	-	-	7,675,000	2.280%	176,472	7,851,472	-	7,675,000	176,472	7,851,472	-
8/1/2032	-	-	-	-	-	-	-	-	-	-	-	-	88,977	88,977	7,940,449	-	88,977	88,977	7,940,449
2/1/2033	-	-	-	-	-	-	-	-	-	-	7,805,000	2.280%	88,977	7,893,977	-	7,805,000	88,977	7,893,977	-
8/1/2033	-	-	-	-	-	-	-	-	-	-	-	-	-	7,893,977	-	-	-	-	7,893,977
<b>Total</b>	<b>16,165,000</b>		<b>1,638,702</b>	<b>17,803,702</b>	<b>17,803,702</b>	<b>26,275,000</b>		<b>3,271,725</b>	<b>29,546,725</b>	<b>29,546,725</b>	<b>60,625,000</b>		<b>10,049,206</b>	<b>70,674,206</b>	<b>70,674,206</b>	<b>103,065,000</b>	<b>14,959,633</b>	<b>118,024,633</b>	<b>118,024,633</b>
Non-Callable						Non-Callable					Callable on 2/1/25 at 100								

### **Significant Trends or Factors Influencing Budget Decisions:**

**COVID-19 Pandemic.** The impact of the ongoing COVID-19 pandemic is reflected throughout the FY2023 Proposed Budget, including the economic, funding, enrollment, and operational ramifications.

### **Demographic and Economic Factors**

**Local Economy.** E-SPLOST collections are directly impacted by the economy of Paulding County. Which is expected to perform at historical levels during the projected budget period.

### **Funding Factors**

**SPLOST Receipts.** Debt service is primarily funded through E-SPLOST collections. Georgia State University's Andrew Young School of Policy Studies (Fiscal Research Center) provided the collection projections for E-SPLOST VI. Although volatile, collections have historically exceeded projections. As of June 30, 2022, the cumulative variance to projections was 32.2%.

### **Operating Factors**

**New Debt Issuances.** Operating factors could include the issuance of new debt or the advance-refunding of existing bond issues. There are no plans to issue any further debt in the Proposed Budget Year.

### **Material Changes (Shifts) from Current Year Budget**

#### **Changes in Revenue**

No material changes in revenue are anticipated in the Proposed Budget.

#### **Changes in Expenditures**

The Proposed Budget reflects a 45.2% or \$4.3 million increase in expenditures due to the first principal payment of the general obligation bond issued in FY2021.

*Material or significant changes are defined as a minimum of 0.05% of proposed expenditures and a 10% change (absolute value) from the current to Proposed Budget.*

### **Significant Changes in Fund Balance**

The change in fund balance for the Proposed Budget is due to an adjustment made for interest payments for the Series 2022 Refunding Bond not included in the approved budget.

The budget does not reflect a negative trend in fund balance during the three-year forecast period.

Paulding County School District  
Fiscal Year Budget

2023

Financial Data

Debt Service Fund									
	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Current Year	FY2023 Proposed Budget	FY2024 Forecast	FY2025 Forecast	FY2026 Forecast	
<b>Revenue:</b>									
Local Taxes	\$ 17,522	\$ 353	\$ 2,337	\$ 191	\$ -	\$ -	\$ -	\$ -	
Other Local Sources	48	53	17	14	-	-	-	-	
<b>Total Revenue</b>	<b>\$ 17,570</b>	<b>\$ 407</b>	<b>\$ 2,354</b>	<b>\$ 205</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Expenditures:</b>									
5100 Debt Service	8,230,856	8,216,956	8,204,206	9,525,653	13,826,953	13,779,012	13,780,040	14,106,566	
<b>Total Expenditures</b>	<b>\$ 8,230,856</b>	<b>\$ 8,216,956</b>	<b>\$ 8,204,206</b>	<b>\$ 9,525,653</b>	<b>\$ 13,826,953</b>	<b>\$ 13,779,012</b>	<b>\$ 13,780,040</b>	<b>\$ 14,106,566</b>	
<b>Revenue Over/(Under) Expenditures</b>	<b>\$ (8,213,286)</b>	<b>\$ (8,216,550)</b>	<b>\$ (8,201,852)</b>	<b>\$ (9,525,449)</b>	<b>\$ (13,826,953)</b>	<b>\$ (13,779,012)</b>	<b>\$ (13,780,040)</b>	<b>\$ (14,106,566)</b>	
<b>Other Sources (Uses):</b>									
Transfers In	8,230,856	9,728,781	9,892,515	9,522,153	13,157,545	13,779,012	13,780,040	14,106,566	
Transfers Out	-	-	(9,815)	-	-	-	-	-	
<b>Total Other Sources (Uses)</b>	<b>8,230,856</b>	<b>9,728,781</b>	<b>9,882,700</b>	<b>9,522,153</b>	<b>13,157,545</b>	<b>13,779,012</b>	<b>13,780,040</b>	<b>14,106,566</b>	
<b>Change in Fund Balance</b>	<b>\$ 17,570</b>	<b>\$ 1,512,231</b>	<b>\$ 1,680,848</b>	<b>\$ (3,295)</b>	<b>\$ (669,408)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Beginning Fund Balance	114,950	132,520	1,644,751	3,325,599	3,322,304	2,652,896	2,652,896	2,652,896	
<b>Ending Fund Balance</b>	<b>\$ 132,520</b>	<b>\$ 1,644,751</b>	<b>\$ 3,325,599</b>	<b>\$ 3,322,304</b>	<b>\$ 2,652,896</b>	<b>\$ 2,652,896</b>	<b>\$ 2,652,896</b>	<b>\$ 2,652,896</b>	
<b>Summary by State Object:</b>									
810 Dues And Fees	\$ 8,156	\$ 4,306	\$ 4,306	\$ 7,306	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	
830 Interest	3,887,700	3,757,650	3,534,900	4,633,347	3,077,953	2,835,012	2,326,040	1,762,566	
831 Redemption of Principal	4,335,000	4,455,000	4,665,000	4,885,000	10,745,000	10,940,000	11,450,000	12,340,000	
<b>Total State Objects</b>	<b>\$ 8,230,856</b>	<b>\$ 8,216,956</b>	<b>\$ 8,204,206</b>	<b>\$ 9,525,653</b>	<b>\$ 13,826,953</b>	<b>\$ 13,779,012</b>	<b>\$ 13,780,040</b>	<b>\$ 14,106,566</b>	

\*Includes an adjustment to interest for FY23 from original approved budget on June 14, 2022

## Other Post-Employment Benefits (OPEB)

The District reported the following accrued obligation for OPEB (other post-employment benefits) in its FY2021 Annual Financial Report. FY2022 data was pending during the budget process.

### ***OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB***

At June 30, 2021, the School District reported a liability of \$222,346,665.00 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2020. The total OPEB liability used to calculate the net OPEB liability was based on an actuarial valuation as of June 30, 2019. An expected total OPEB liability as of June 30, 2020 was determined using standard roll-forward techniques. The School District's proportion of the net OPEB liability was actuarially determined based on employer contributions during the fiscal year ended June 30, 2020. At June 30, 2020, the School District's proportion was 1.513832%, which was an increase of 0.046959% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the School District recognized OPEB expense of \$10,234,123.00. At June 30, 2021, the School District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPEB	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 24,273,352.00
Changes of assumptions	36,771,200.00	19,784,071.00
Net difference between projected and actual earnings on OPEB plan investments	579,520.00	-
Changes in proportion and differences between School District contributions and proportionate share of contributions	8,069,846.00	600,908.00
School District contributions subsequent to the measurement date	5,675,923.00	-
Total	\$ 51,096,489.00	\$ 44,658,331.00

## Informational Section

---

### Featured Student Artwork from 2021-2022



From left to right: Grace Stallings, 3<sup>rd</sup> Grade at Dallas ES, Kallaway Speck, 2<sup>nd</sup> Grade at Russom ES, Lindsay Avis, 11<sup>th</sup> Grade at NPHS, Morgan Bennett, 11<sup>th</sup> Grade at HHS

## Property Taxes & Values

### ***What are property taxes?***

Property tax is an ad valorem tax - which means according to value - based upon wealth. Wealth is determined by the property a person owns. All real property and all personal property are taxable unless the property has been exempted by law.

- Real property is land and generally anything that is erected, growing or affixed to the land; and
- personal property is everything that can be owned that is not real estate.

In Georgia, property is required to be assessed at 40% of the fair market value unless otherwise specified by law.

### ***Property Taxable Values***

Property is assessed at the county level by the Paulding County Board of Tax Assessors (BOA). The State Revenue Commissioner is responsible for examining the digests of counties in Georgia in order to determine that property has been assessed uniformly and equally between and within the counties.

Property owners that do not agree with the assessed value on their proposed assessment may file an appeal with the BOA.

Each year, the BOA is required to review the assessed value for property tax purposes of taxable property in the county. When the trend of prices on properties that have recently sold in the county indicate there has been an increase in the fair market value of any specific property, the BOA is required by Georgia law to re-determine the value of such property and increase the assessment. This is called a reassessment.

### ***Net Digest***

The net digest refers to the assessed value (40%) of all properties in a jurisdiction (or tax district), less appropriate exemptions. For 2021, the net digest for the maintenance and operations of PCSD was \$6.8 billion.

#### **Who Does What?**

**Board of Tax Assessors:**  
Determines Property Value

**Board of Education:**  
Recommends a Millage Rate

**Board of Commissioners:**  
Levies the Tax

**Tax Commissioner:**  
Collects the Tax

**Georgia Department  
of Revenue:**  
Oversees the Process



### ***Millage Rate***

The tax rate, or millage, is set by the Paulding County Board of Commissioners (the tax levying authority) at the recommendation of the Board of Education. A tax rate of one mill represents a tax liability of one dollar per \$1,000 of assessed value.

A millage rate can be for the maintenance and operations of the school district (M&O) or for bond debt service, including principal and interest (Bond).

The FY2023 budget reflects an 17.750 M&O millage rate, to be used for the maintenance and operations of the school district. The budget does not anticipate a bond millage rate, as E-SPLOST funds will be used to pay bond debt service.

### ***Rollback Rate***

When the total digest of taxable property is prepared, Georgia Law requires that a rollback millage rate must be computed that will produce the same total revenue on the current year's new digest that last year's millage rate would have produced had no reassessments occurred.

#### Property Taxpayer's Bill of Rights <sup>13</sup>

Senate Bill 177, Act 431 was signed April 30, 1999 and became effective January 1, 2000 (O.C.G.A. 48-5-32.1). The bill has two main thrusts:

- Prevention of indirect tax increases resulting from increases to existing property values due to inflation,
- Enhancement of an individual property owner's rights when objecting to and appealing an increase made by a county board of tax assessors to the value of the owner's property.

#### Rollback of Millage Rate When Digest Value Increased by Reassessments <sup>14</sup>

The Revenue Commissioner developed rules and regulations to implement the terms and provisions of O.C.G.A. 48-5-32.1.

Prevention of Indirect Tax Increases: Each year there are two types of value increases made to a county tax digest;

- increases due to inflation, and
- increases due to new or improved properties.

There are no additional requirements if the levying (or recommending) authority rolls back the millage rate each year to offset any inflationary increases in the digest.

Rollback of Millage Rate to Offset Inflationary Increases: When the total digest of taxable property is prepared, Georgia Law requires that a rollback millage rate must be computed that will produce the

---

<sup>13</sup> Georgia Department of Revenue: Local Government Services Division

<sup>14</sup> Georgia Department of Revenue: Local Government Services Division



same total revenue on the current year's new digest that last year's millage rate would have produced had no reassessments occurred.

If the county (school district) elects to set their millage rate higher than the rollback rate, they will be required:

1. Notification of Tax Increase with Three Public Hearings: The levying (or recommending) authority must hold three public hearings allowing the public input into the proposed increase in taxes.
2. Publish Notice in Paper One Week Before Each Hearing: The levying (or recommending) authority must publish a notice in the paper one week in advance of each of these three public hearings.
3. Press Release to Explain Tax Increase: The levying (or recommending) authority must issue a release to the press explaining its intent to increase the taxes.

### More Information?

For more information, visit the Georgia Department of Revenue's website at <https://dor.georgia.gov/local-government-services>.

### Example of Millage Rate Calculation

In the example provided, the Tax Amount is calculated by doing the following:

1. Multiply the Fair Market Value by 40% ( $\$314,000 \times 40\% = \$125,600$ )
2. Deduct the relevant Exemption, in this case \$2,000 Homestead ( $\$125,600 - \$2,000 = \$123,600$ )
3. Divide by 1,000 for the mills ( $\$123,600 / 1,000 = 123.6$ )
4. Multiply the mills by the Millage Rate ( $123.6 \times 17.750 = \$2,193.90$ )

Bond millage rate is 0.000 because debt service is funded through E-SPLOST.

Paulding County Tax Commissioner  
240 Constitution Blvd, Room 2008  
Dallas, GA 30132-4014  
(770) 443-7500

Scan this code with your mobile phone to view or pay this bill

Paulding County Board of Tax Assessors  
240 Constitution Blvd, Room #2008  
Dallas, GA 30132  
(770) 443-7500

INTERNET TAX BILL

State, County & School Ad Valorem Tax Notice

Bill No.	Account Number	Fair Market Value	Assessed Value	Tax District	Assess	Homestead Code
Sample	Sample	229800	\$1980	01	0.25	\$1

Map Number / Property Description / Street Address	Tax Entity	Exemptions	Net Taxable	Tax Rate	Tax Amount
Sample Bill	SCHOOL M&O			17.750	\$2,194
	SCHOOL BND			1.061	\$131

Local Option Sales Tax Information

Local Option Sales Tax Information	COUNTY B&D				
2018, required to produce county ledger					
2018, reduction due to sales tax rollback					
Actual roll rate set by county officials					
Tax savings due to sales tax rollback					
TOTAL DUE					
DATE DUE					

## 2022 (Proposed Budget) Millage Rate

The budget assumes an 17.750 millage rate for the maintenance and operation (M&O) of the District, which is slightly below average among comparable school districts. Coupled with above average school-aged persons per household, this results in an extremely low levy and local revenue per student. The chart to the right shows comparative data for 2021, the most current data available.

### M&O Millage Rate History

The last material change to the M&O Millage Rate occurred in 2007, an increase of 2.500 mills.

Lowered Five Times in Last 20 Years:

- 2022 – 1.000
- 2019 -0.129
- 2013 -0.030
- 2003 -0.881
- 2002 -1.610

Raised Once in Last 20 Years:

- 2007 +2.500

### Millage Rate Reduction

Considerations:

- ✓ Perpetual Loss of Revenue
- ✓ Loss will Compound as Digest Grows
- ✓ Impact on Equalization Grant
- ✓ Low Wealth School District
- ✓ Net Digest per Pupil Not Back to Pre-Recession Levels (Inflation Adjusted)

Rank	Millage Rate		Levy	Revenue
	2021 M&O Millage Rate	% Variance to PCSD	FY2021 Levy per Student	FY2021 Local Revenue per Student
1	Muscogee 23.321	Muscogee 4.571	Cobb \$5,600	Cobb \$12,383
2	Douglas 19.550	Douglas 0.800	Cherokee \$4,703	Richmond \$11,896
3	Richmond 19.312	Richmond 0.562	Avg Comp \$4,685	Bartow \$11,869
4	Avg Comp 19.067	Avg Comp 0.317	Coweta \$4,649	Avg >10k \$11,863
5	Cobb 18.900	Cobb 0.150	Avg >10k \$4,548	Muscogee \$11,629
6	Paulding 18.750	Paulding 0.000	Bartow \$4,506	Avg Comp \$11,533
7	Avg >10k 18.661	Avg >10k -0.089	Muscogee \$3,946	Douglas \$11,331
8	Cherokee 18.200	Cherokee -0.550	Douglas \$3,902	Carroll \$11,232
9	Bartow 18.116	Bartow -0.634	Richmond \$3,466	Coweta \$11,007
10	Carroll 17.998	Carroll -0.752	Paulding \$3,254	Paulding \$10,940
11	Coweta 17.140	Coweta -1.610	Carroll \$2,930	Cherokee \$10,918

### Bond Millage

In FY2012, the District eliminated the Bond millage rate of 2.963, with debt service now funded through E-SPLIST.

**2022 Millage Rate Highlights:**

- An M&O millage rate of 17.750 was utilized in the FY2023 Budget.
- Bond millage rate of 0.000 will be maintained in the FY2023 Budget, with bond principal and interest paid through E-SPLOST. A bond millage of approximately 1.061 would be required to meet FY2023 debt service.
- Net M&O Digest is projected to increase \$1.4 billion or 26.4% to \$6.8 billion.
- Changes in assessed property values (reassessment) will increase 2022 property taxes by an average 20.5% (17.750).
- Other changes to the digest will decrease 2022 property taxes by -0.9%.
- Net Taxes or levy will increase 19.6% (17.750).

## 2022 Current Tax Digest and Eight-Year History of Assessed Value and Taxes Levied

Below is an eight-year history, tax years 2018-2025 (FY2019 – FY2026), of assessed value of taxable property, tax rates, and taxes levied. The three- year forecast of assessed value, utilizes a two-year average growth rate (2021 and 2022). The taxes levied forecast assumes no change in the M&O Millage Rate. In addition, the information below provides an analysis of the millage rate's effect on the average taxpayer for the same period.

Fiscal Year	FY2019	FY2020	FY2021	Current - FY2022	Proposed - FY2023	FY2024	FY2025	FY2026
Tax Year	2018	2019	2020	2021	2022	2023	2024	2025
Real & Personal Ad Valorem	\$ 4,695,351,018	\$ 5,197,039,026	\$ 5,676,816,294	\$ 6,308,413,844	\$ 8,016,129,739	\$ 9,547,064,604	\$ 11,370,380,162	\$ 13,541,915,802
Motor Vehicle Ad Valorem	84,458,480	69,422,580	31,621,130	50,251,310	47,147,590	59,580,521	75,292,046	95,146,736
Mobile Home Ad Valorem	1,646,786	1,644,067	1,632,921	1,534,173	1,591,706	1,573,423	1,555,351	1,537,486
Timber Ad Valorem (100%)	501,435	208,158	5,360	225,181	574,328	12,796,573	285,119,784	1,352,739,335
Heavy Duty Equipment	133,553	49,891	163,857	86,134	144,573	159,329	175,591	193,513
<b>Gross Digest</b>	<b>4,782,091,272</b>	<b>5,268,363,722</b>	<b>5,710,239,562</b>	<b>6,360,510,642</b>	<b>8,065,587,936</b>	<b>9,621,174,451</b>	<b>11,732,522,934</b>	<b>14,991,532,872</b>
Less M&O Exemptions	(698,086,901)	(797,100,194)	(891,271,119)	(995,663,606)	(1,286,131,802)	(1,549,056,312)	(1,865,730,600)	(2,247,142,756)
<b>Net Digest</b>	<b>4,084,004,371</b>	<b>4,471,263,528</b>	<b>4,818,968,443</b>	<b>5,364,847,036</b>	<b>6,779,456,134</b>	<b>8,072,118,139</b>	<b>9,866,792,334</b>	<b>12,744,390,116</b>
Gross M&O Millage Rate	18.879%	18.750%	18.750%	18.750%	17.750%	17.750%	17.750%	17.750%
Less Millage Rate Rollbacks								
<b>Net M&amp;O Millage Rate</b>	<b>18.879%</b>	<b>18.750%</b>	<b>18.750%</b>	<b>18.750%</b>	<b>17.750%</b>	<b>17.750%</b>	<b>17.750%</b>	<b>17.750%</b>
<b>Net Taxes Levied</b>	<b>\$ 77,101,919</b>	<b>\$ 83,836,191</b>	<b>\$ 90,355,658</b>	<b>\$ 100,590,882</b>	<b>\$ 120,335,346</b>	<b>\$ 143,280,097</b>	<b>\$ 175,135,564</b>	<b>\$ 226,212,925</b>
Net Taxes \$ Increase	\$ 6,219,145	\$ 6,734,273	\$ 6,519,467	\$ 10,235,224	\$ 19,744,464	\$ 22,944,751	\$ 31,855,467	\$ 51,077,361
Net Taxes % Increase	8.8%	8.7%	7.8%	11.3%	19.6%	19.1%	22.2%	29.2%
<b>Impact on Taxpayer</b>								
Homestead Exemption	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)
Market Value	\$ 201,232	\$ 218,808	\$ 235,823	\$ 262,536	\$ 314,068	\$ 373,953	\$ 457,094	\$ 590,403
40% Market Value, less Exemption	\$ 78,493	\$ 85,523	\$ 92,329	\$ 103,015	\$ 123,627	\$ 147,581	\$ 180,838	\$ 234,161
M&O Millage Rate	18.879%	18.750%	18.750%	18.750%	17.750%	17.750%	17.750%	17.750%
Ad Valorem Taxes	\$ 1,482	\$ 1,604	\$ 1,731	\$ 1,932	\$ 2,194	\$ 2,620	\$ 3,210	\$ 4,156
<b>Increase</b>	<b>\$ 32</b>	<b>\$ 122</b>	<b>\$ 128</b>	<b>\$ 200</b>	<b>\$ 263</b>	<b>\$ 425</b>	<b>\$ 590</b>	<b>\$ 946</b>
<b>% Increase</b>	<b>2.2%</b>	<b>8.2%</b>	<b>8.0%</b>	<b>11.6%</b>	<b>13.6%</b>	<b>19.4%</b>	<b>22.5%</b>	<b>29.5%</b>
<b>Property Tax Rates and Collections</b>								
M&O Millage Rate	18.879%	18.750%	18.750%	18.750%	17.750%	17.750%	17.750%	17.750%
Taxes Levied	\$ 77,101,919	\$ 83,836,191	\$ 90,355,658	\$ 100,590,882	\$ 120,335,346	\$ 143,280,097	\$ 175,135,564	\$ 226,212,925
Collections	\$ 64,551,710	\$ 70,766,355	\$ 77,067,557	\$ 84,028,718	\$ 100,897,395	\$ 112,914,038	\$ 126,361,836	\$ 141,411,234
<b>% Collections vs Levy</b>	<b>83.7%</b>	<b>84.4%</b>	<b>85.3%</b>	<b>83.5%</b>	<b>83.8%</b>	<b>78.8%</b>	<b>72.2%</b>	<b>62.5%</b>
Collections Less 2.5% Fee*	\$ 62,937,917	\$ 68,997,196	\$ 75,140,868	\$ 81,928,000	\$ 98,374,960	\$ 110,091,187	\$ 123,202,790	\$ 137,875,953

\* Reflects the Collection Fee charged by the Tax Commissioner of Paulding County.

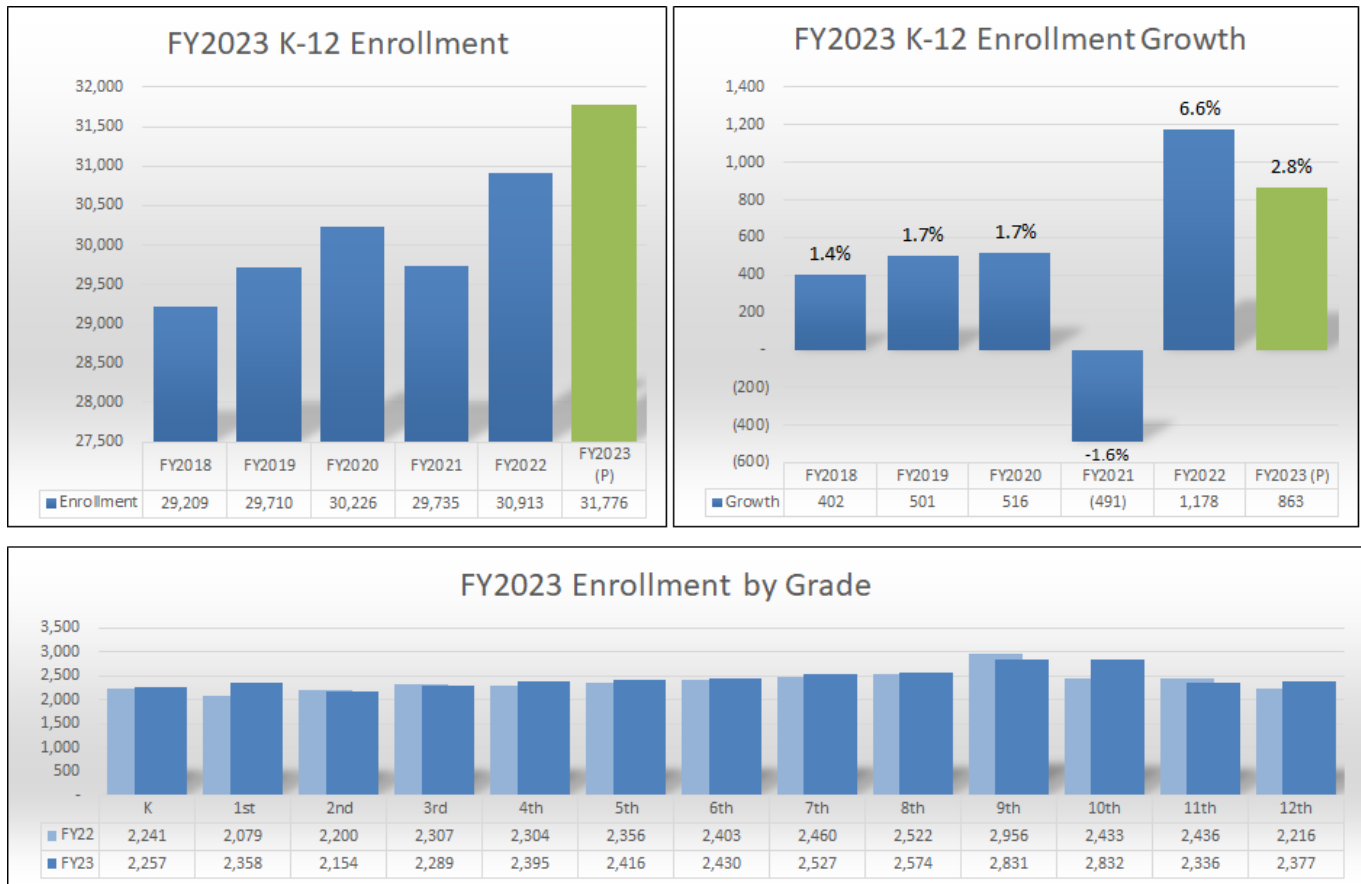
Alternative Tax Collections

Fiscal Year	FY2019	FY2020	FY2021	Current FY2022	Proposed FY2023
Tax Year	2018	2019	2020	2021	2022
<b>Alternative Tax Collections:</b>					
Title Ad Valorem Tax (411910)	\$ 7,123,774	\$ 8,819,900	\$ 10,779,671	\$11,856,079	\$13,042,000
Other Sales Taxes (411210)*	2,693,684	3,415,416	5,504,289	6,108,382	6,719,000
Other Taxes (411900)**	59,988	32,243	32,791	-	-
<b>Total</b>	<b>\$ 9,877,446</b>	<b>\$ 12,267,559</b>	<b>\$ 16,316,751</b>	<b>\$17,964,461</b>	<b>\$19,761,000</b>
<p>* Other Sales Tax: Every holder of a long-term note secured by real estate must record the security instrument in the county in which the real estate is located. A recording tax, or intangible tax, is charged based on the value of the property. A transfer tax is also imposed on the transfer of real estate.</p> <p>** Other Taxes: Primarily used for Railroad taxes.</p>					

## Student Enrollment

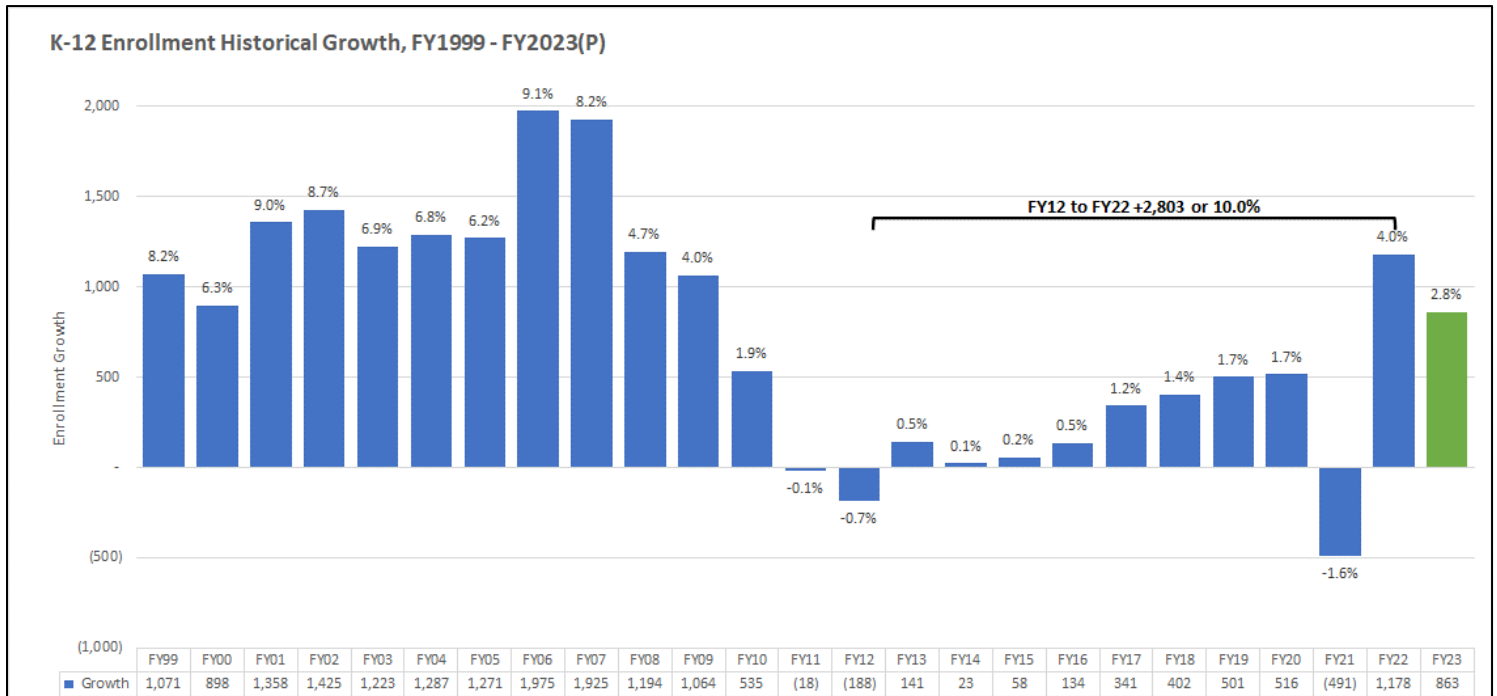
PCSD is projected to educate 31,776 students in FY2023 (school year 2022-2023), an increase of 863 students or 2.8%. Due to changes in educational environments from COVID-19, the District Plans to educate 798 students in a digital learning environment and 30,978 face-to-face.

- Elementary School Growth: 13,869 Students an Increase of 382 or 2.8%
- Middle School Growth: 7,530 Students an Increase of 145 or 2.0%
- High School Growth: 10,377 Students an Increase of 336 or 3.3%



## Historical Enrollment Growth

For the 10 years ending FY2022, the district had an annual growth rate of 1.0%. FY2012 to FY2022 enrollment increased 2,803 or 10.0% even with an anomaly in FY2021 because of the COVID-19 pandemic. 2022 enrollment grew 4.0%, the largest growth rate in a decade and much more than the largest district average of 0.5%. 2023 is projected to grow 863 or 2.8% with both digital learning and face-to-face instruction.



## Student Enrollment for Eight Years

See the following *FY2023 Projection Summary Report*, which includes the following:

- Three years of enrollment history
- Current year enrollment
- Proposed Budget year enrollment projection
- Three years of enrollment forecasts





# Paulding County School District Fiscal Year Budget

2023

## FY2023 Projection Summary Report

### Elementary Schools

					Current Year				FY2023 Projection			Three-Year Forecast		
	2018	2019	2020	2021	2021-2022				2022-2023			2024	2025	2026
					Rank	2022	Var	% Var	2023	Growth	% Var			
34 Abney Elementary	1054	1,251	1,320	1,239	2	1,195	(44)	-3.6%	1,300	105	8.7%	1,413	1,537	1,671
20 Allgood Elementary	888	879	899	814	5	872	58	7.1%	888	16	1.8%	904	921	938
23 Baggett Elementary	632	632	616	603	12	606	3	0.5%	601	(5)	-0.8%	597	592	587
31 Burnt Hickory Elementary	952	1,001	1,050	1,026	3	1,082	56	5.5%	1,099	17	1.6%	1,117	1,134	1,152
2 Dallas Elementary	425	446	444	431	16	485	54	12.5%	523	38	7.8%	564	608	655
26 Dugan Elementary	715	674	668	611	10	615	4	0.7%	630	15	2.4%	645	660	676
3 Hiram Elementary	782	809	808	737	6	743	6	0.8%	765	22	3.0%	788	812	836
33 Hutchens Elementary	707	670	666	637	7	649	12	1.9%	652	3	0.5%	656	659	663
5 McGarity Elementary	573	567	617	579	14	601	22	3.8%	603	2	0.3%	605	607	609
18 Nebo Elementary	673	633	632	598	11	614	16	2.7%	638	24	3.9%	663	688	715
6 New GA Elementary	306	305	332	347	19	391	44	12.7%	397	6	1.6%	403	410	416
15 Northside Elementary	468	497	572	580	9	633	53	9.1%	661	28	4.4%	689	719	751
16 Panter Elementary	526	528	533	506	15	519	13	2.6%	532	13	2.6%	546	560	574
25 Poole Elementary	419	436	450	420	18	448	28	6.7%	447	(1)	-0.2%	446	446	445
32 Ragsdale Elementary	603	558	556	545	13	605	60	11.0%	626	21	3.5%	648	671	694
19 Roberts Elementary	711	659	644	576	8	635	59	10.2%	682	47	7.4%	733	788	846
24 Russom Elementary	887	876	868	844	4	940	96	11.4%	938	(2)	-0.2%	935	933	931
14 Shelton Elementary	1215	1,202	1,205	1,200	1	1,383	183	15.3%	1,401	18	1.3%	1,419	1,437	1,455
8 Union Elementary	464	492	498	455	17	471	16	3.5%	486	15	3.1%	501	516	533
<b>All Total Elementary</b>	<b>13,000</b>	<b>13,115</b>	<b>13,378</b>	<b>12,748</b>	<b>19</b>	<b>13,487</b>	<b>739</b>	<b>5.8%</b>	<b>13,869</b>	<b>382</b>	<b>2.8%</b>	<b>14,272</b>	<b>14,698</b>	<b>15,149</b>

### Middle Schools

					2021-2022				2022-2023			2024	2025	2026
	2018	2019	2020	2021	Rank	2022	Var	% Var	2023	Growth	% Var			
27 Austin Middle	927	894	856	802	5	783	(19)	-2.4%	777	(6)	-0.8%	771	765	759
17 Dobbins Middle	673	643	666	607	8	611	4	0.7%	591	(20)	-3.2%	572	554	536
9 East Paulding Middle	919	964	901	887	2	882	(5)	-0.6%	897	15	1.7%	913	929	945
10 Herschel Jones Middle	714	778	812	818	4	804	(14)	-1.7%	798	(6)	-0.7%	792	787	781
22 Moses Middle	640	725	774	773	3	878	105	13.6%	937	59	6.8%	1,001	1,069	1,141
29 McClure Middle	1317	1,368	1,424	1,472	1	1,511	39	2.6%	1,593	82	5.4%	1,679	1,770	1,865
36 Ritch Middle	599	624	640	697	7	700	3	0.4%	716	16	2.3%	732	748	765
35 Scoggins Middle	714	741	728	745	6	743	(2)	-0.3%	740	(3)	-0.4%	737	733	730
11 South Paulding Middle	462	463	481	472	9	473	1	0.2%	481	8	1.6%	489	497	505
<b>All Total Middle School</b>	<b>6,965</b>	<b>7,200</b>	<b>7,282</b>	<b>7,273</b>	<b>9</b>	<b>7,385</b>	<b>112</b>	<b>1.5%</b>	<b>7,530</b>	<b>145</b>	<b>2.0%</b>	<b>7,686</b>	<b>7,851</b>	<b>8,028</b>

### High Schools

Note: Includes AltEd

					2021-2022				2022-2023			2024	2025	2026
	2018	2019	2020	2021	Rank	2022	Var	% Var	2023	Growth	% Var			
12 East Paulding High	1685	1,743	1,783	1,766	4	1,893	127	7.2%	1,945	52	2.7%	1,998	2,053	2,110
21 Hiram High	1601	1,517	1,473	1,452	5	1,458	6	0.4%	1,502	44	3.0%	1,547	1,593	1,640
30 North Paulding High	2295	2,434	2,570	2,698	1	2,836	138	5.1%	3,034	198	7.0%	3,245	3,471	3,713
13 Paulding County High	1799	1,827	1,898	1,906	2	1,932	26	1.4%	2,027	95	4.9%	2,127	2,232	2,341
28 South Paulding High	1864	1,874	1,842	1,892	3	1,922	30	1.6%	1,870	(52)	-2.7%	1,819	1,769	1,721
<b>All Total High School</b>	<b>9,244</b>	<b>9,395</b>	<b>9,566</b>	<b>9,714</b>	<b>5</b>	<b>10,041</b>	<b>327</b>	<b>3.4%</b>	<b>10,377</b>	<b>336</b>	<b>3.3%</b>	<b>10,736</b>	<b>11,118</b>	<b>11,526</b>

### Total Enrollment

					2021-2022				2022-2023			2024	2025	2026
	2018	2019	2020	2021	Rank	2022	Var	% Var	2023	Growth	% Var			
<b>Total</b>	<b>29,209</b>	<b>29,710</b>	<b>30,226</b>	<b>29,735</b>		<b>30,913</b>	<b>1,178</b>	<b>4.0%</b>	<b>31,776</b>	<b>863</b>	<b>2.8%</b>	<b>32,693</b>	<b>33,668</b>	<b>34,702</b>

FY23 Title 1 Schools

## Forecasting Methodology and Techniques

When projecting enrollment, PCSD considers a variety of census, state and local data, including:

- Survival Rate
- Population Growth
- Birth Rate
- New Home Construction
- School Choice
- School Programs
- Historical Growth

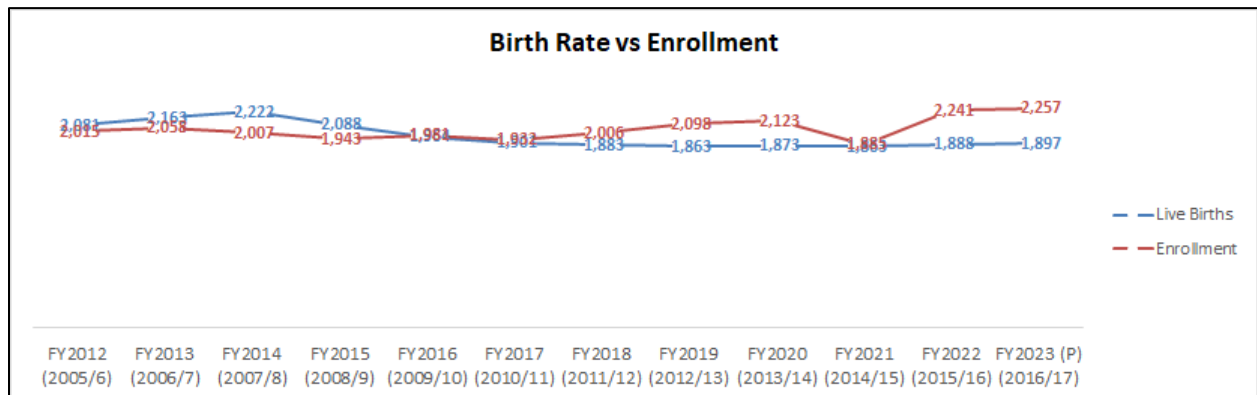
Projections are primarily based on the survival rate of a grade level. Meaning, the current growth of a particular grade level applied to the advancing grade level in the subsequent or projected school year. For example:

FY22 2<sup>nd</sup> Grade (216) divided by FY21 1<sup>st</sup> Grade (203) = Survival Rate (1.064)

FY22 1<sup>st</sup> Grade (242) multiplied by the Survival Rate (1.064) = 257

These projections may be adjusted based on other factors, such as construction, school choice, etc.

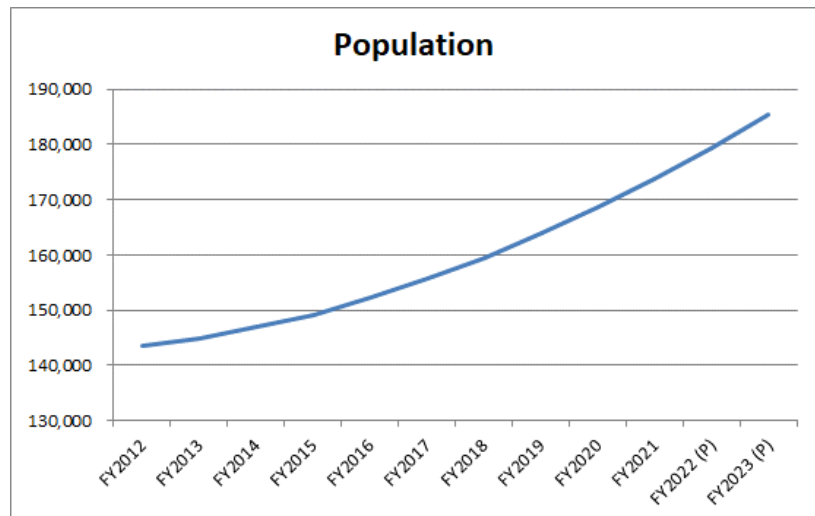
Kindergarten is primarily projected using the birthrate but may be adjusted for other economic conditions. During the Great Recession, PCSD saw a decline in kindergarten enrollment verses the live births of that cohort. Meaning, the county was declining (net) in population for this group. However, in FY2016 this trend reversed – a clear indication that growth has returned.



Forecasts are typically calculated using the most recent growth rate. Other factors that may influence projections and forecasts include population and new home construction.

## Population

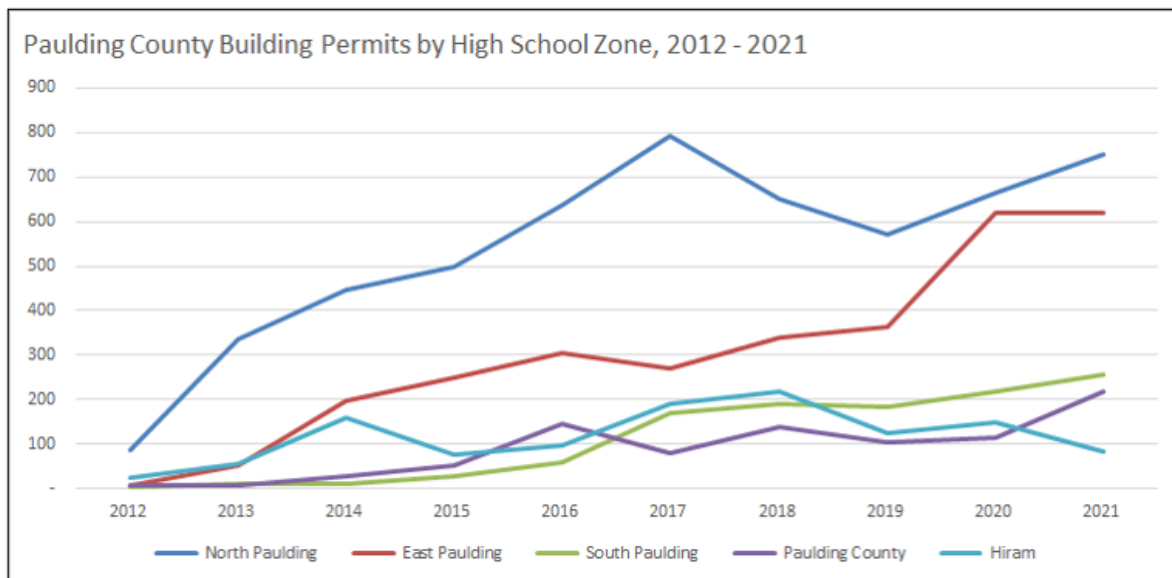
Paulding County continues to see strong population growth. In fact, the Atlanta Regional Commission (ARC) predicts Paulding County will reach a population of almost 260,000 by 2040, the third fastest growing county in the 20-county metro Atlanta area.



## New Home Construction

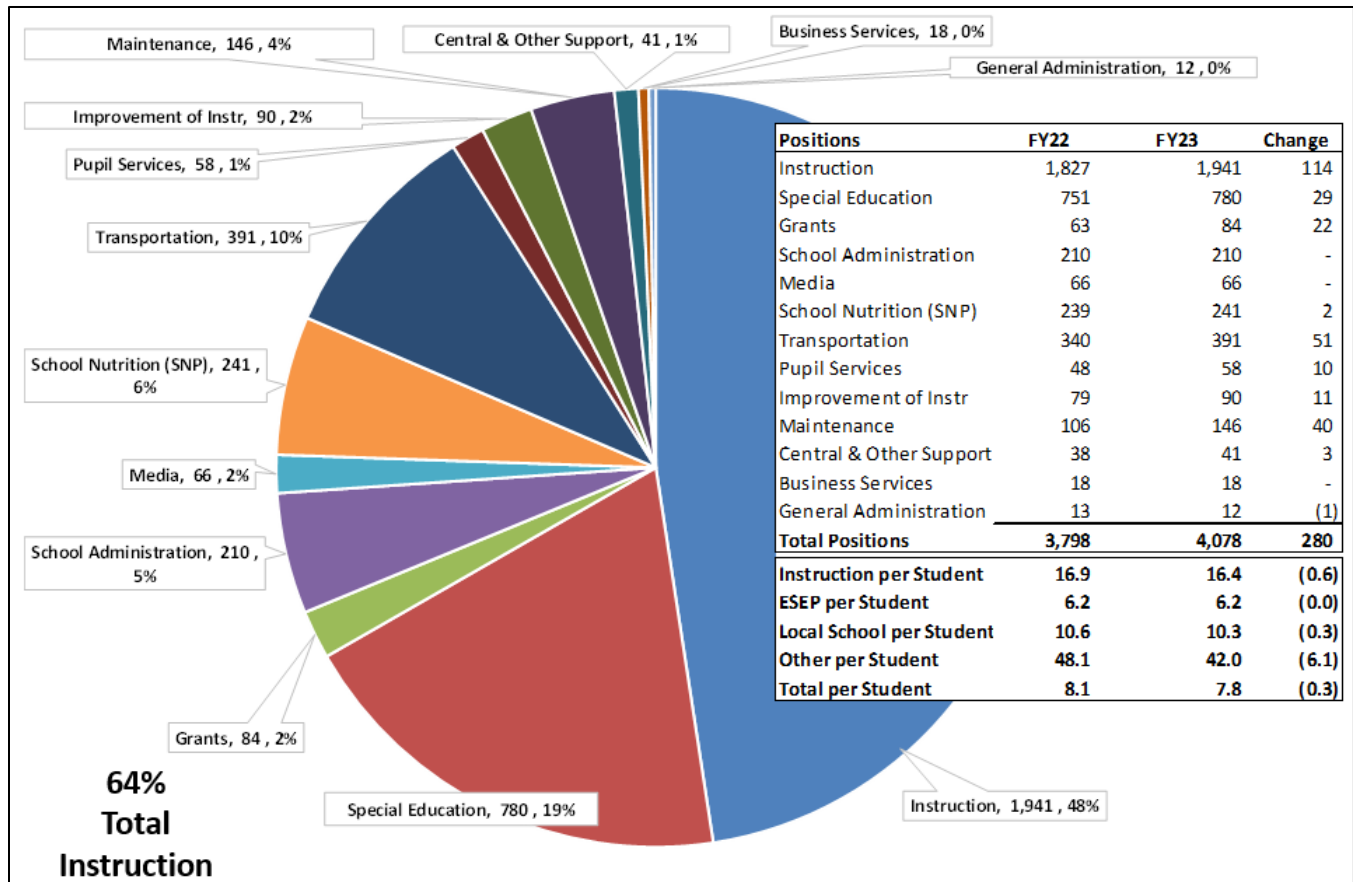
In calendar year 2010, Paulding County issued only 200 building permits. By 2017, over 1,500 were issued, with most of the growth clustering around North and East Paulding High Schools. The overall growth trend continued into 2018. Beginning in 2019, building permits started to retract. By 2021, however, over 1,900 permits were issued, with most of the growth clustering around North and East Paulding High Schools.

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
North Paulding	86	336	446	497	636	792	649	570	664	750
East Paulding	7	53	199	251	304	269	340	365	620	621
South Paulding	3	10	11	29	60	170	190	184	219	258
Paulding County	6	7	28	53	146	81	137	105	113	217
Hiram	23	56	160	75	96	189	218	124	148	82
<b>Total</b>	<b>125</b>	<b>462</b>	<b>844</b>	<b>905</b>	<b>1,242</b>	<b>1,501</b>	<b>1,534</b>	<b>1,348</b>	<b>1,764</b>	<b>1,928</b>



## Personnel Resource Allocation

The proposed budget anticipates 4,078 allotments, broken down by the following functions and programs. The tables on the subsequent pages detail proposed allotment changes and a summary of all employees grouped by Certified and Classified Personnel Information (CPI) for five years (including three prior years actual, current year and Proposed Budget).



## Proposed Budget Personnel Changes

The Proposed Budget contemplates the addition of 280 positions to support student-to-teacher ratios, school-based allotment assumptions, in addition to administrative, clerical and operational demands. Below is a list of allotment changes contained in the Proposed Budget.

	FY2023 Changes (Original Budget)														
	General Fund					Grants					SNP		Total		
	Original GenEd	+/-	Original ESEP	+/-	Total	Original ESEP	+/-	Original Other	+/-	Total	Original SNP	+/-	Original	+/-	Grand Total
School Based Allotments:															
Elementary Schools	1,062	94	239	11	1,406	46	3	26	10	84	110	-	1,483	117	1,600
Middle Schools	478	23	154	5	660	7	-	12	6	25	60	-	711	34	745
High Schools	553	23	150	5	731	7	1	8	2	18	57	-	775	31	806
Total School Based Allotments	2,093	140	543	21	2,797	60	4	46	18	127	227	-	2,969	182	3,151
Other Direct Instruction & Support															
Curriculum & School Improvement *	28	4	-	-	32	-	-	-	-	-	-	-	28	4	32
Student Services	-	-	78	10	88	3	6	-	-	9	-	-	81	16	97
New Hope Education Center	41	(12)	8	(7)	30	-	1	50	9	60	-	-	98	(9)	89
Total (84%)	2,162	132	629	24	2,946	63	11	95	27	196	227	-	3,176	193	3,369
School Leadership Division	16	4	-	-	20	-	-	4	1	-	-	-	20	5	25
Safety & Security	3	9	-	-	12	-	-	-	-	-	-	-	3	9	12
Nursing	3	1	-	-	4	-	-	2	-	-	-	-	5	1	6
Central Registration	7	-	-	-	7	-	-	-	-	-	-	-	7	-	7
Transportation	340	51	-	-	391	21	-	-	-	-	-	-	361	51	412
Maintenance	38	2	-	-	40	-	-	-	-	1	1	1	39	3	42
Custodial Services	12	1	-	-	13	-	-	-	-	-	-	-	12	1	13
SNP	-	-	-	-	-	-	-	-	-	11	11	1	11	1	12
Teaching & Learning Division	2	1	-	-	3	-	-	-	-	-	-	-	2	1	3
Curriculum	14	-	-	-	14	-	-	6	4	-	-	-	20	4	24
School Improvement	5	-	-	-	5	-	-	19	-	-	-	-	24	-	24
Student Services (FC 94)	-	-	20	-	20	4	-	-	-	-	-	-	24	-	24
CTAE	3	-	-	-	3	-	-	-	-	-	-	-	3	-	3
Technology Division	38	10	-	-	48	-	-	-	-	-	-	-	38	10	48
Business Services Division	22	0	-	-	22	-	-	1	(0)	-	-	-	23	-	23
Human Resources Division	10	-	-	-	10	-	-	-	-	-	-	-	10	-	10
Superintendent's Office	12	1	-	-	13	-	-	-	-	-	-	-	12	1	13
Board and PEF	7	-	-	-	7	-	-	-	-	-	-	-	7	-	7
Grand Total	2,694	212	649	24	3,579	88	11	127	31	208	239	2	3,798	280	4,078

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

Paulding County School District  
Fiscal Year Budget

2023

Five Years of Allotments by CPI

CPI	Title	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Current Year	FY2023 Proposed Budget
85	Kindergarten Regular Education Teacher	106	104	102	106	117
100	Grades K-5 Combination Teacher	17	26	23	48	35
101	Grade 1 Teacher	99	107	105	95	113
102	Grade 2 Teacher	105	104	105	100	106
103	Grade 3 Teacher	107	106	106	105	112
104	Grade 4 Teacher	86	88	86	86	94
105	Grade 5 Teacher	91	88	89	86	94
106	Grade 6 Teacher	89	89	85	85	89
107	Grade 7 Teacher	88	88	86	86	91
108	Grade 8 Teacher	87	89	89	88	93
113	Grades 6-8 Combination Teacher	10	10	10	31	27
114	Grades 9-12 Combination Teacher	337	342	330	357	385
115	Military Science Teacher	13	13	13	12	12
120	Middle School Connections (6-8) Teacher	9	9	9	12	13
122	In-School Suspension (ISS) Teacher	5	5	5	5	5
123	Middle School Career, Technical and Agricultural Teacher	18	18	18	18	18
124	Work Based Learning (WBL) Teacher (School Level	1	1	1	2	2
130	Instructional Specialist (P-8)	134	134	136	134	136
131	Early Intervention Teacher (Kindergarten)	5	5	5	9	9
132	Early Intervention Primary Teacher	19	19	19	23	23
133	EIP 4th and 5th Grade Teacher	19	19	19	25	25
141	Preschool Special Education Teacher	18	19	19	19	22
142	Career Technical Instruction Teacher	5	5	5	5	5
144	ESOL Teacher	21	24	24	24	28
145	Hospital/Homebound Instructor	3	3	3	3	4
146	Gifted Elementary Teacher (P-5)	21	22	22	24	25
149	Adapted Physical Education Teacher	2	2	2	2	2
150	Career, Technical and Agricultural Education (9-12) Teacher	63	69	67	69	69
156	Other Instructional Provider	3	3	3	3	3
157	Other Instructional Provider	7	10	11	10	10
158	Teacher of Emotional/Behavioral Disorder Students	9	10	10	11	10
160	Teacher of Mild Intellectual Disability Students	32	35	38	42	43
161	Teacher of Moderate Intellectual Disability Students	11	12	12	15	17
162	Teacher of Severe Intellectual Disability Students	6	5	5	4	7
163	Teacher of Profound Intellectual Disability Students	3	4	4	1	1
164	Teacher of Hearing Impaired Students	2	3	2	2	2
165	Teacher of Visually Impaired Students	-	2	2	2	2
167	Teacher of Autistic Students	7	12	14	15	16
169	Teacher of Orthopedic Impaired Students	-	1	1	1	1
171	Special Education Interrelated Teacher	204	213	217	249	258
304	Special Education Bus Aide	52	52	54	54	104
395	Facilitator	7	7	7	2	2
397	Instructional Specialist	1	1	1	14	14
398	Graduation Coach/Specialist	2	2	2	3	3
399	Superintendent Secretary	1	1	1	1	1
400	Elementary Counselor	23	24	24	24	24
401	Middle School Counselor	15	15	17	16	16
402	High School Counselor	25	25	25	26	29
405	School Psychologist	14	14	14	19	20
407	School Social Worker	1	1	1	1	5
408	Family Services Coordinator	3	2	2	2	2
409	School Nurse	36	36	38	38	39
410	School Food Service Worker	194	194	194	194	194
411	Attendance Worker	-	-	2	4	4
413	Parent Coordinator	1	1	1	1	1
415	Information Services Personnel	1	1	1	1	1
420	Secretary	65	69	69	71	71
424	Information Services Personnel - Central Support Services	8	8	9	10	10
425	Bookkeeper	33	33	33	33	33

Paulding County School District  
Fiscal Year Budget

2023

- Continued -

CPI	Title	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Current Year	FY2023 Proposed Budget
427	Information Services Personnel - School Food Service	3	3	3	3	3
429	Data Clerk	6	6	6	6	6
431	Business Services Secretary/Clerk	14	14	14	14	14
435	Paraprofessional/Teacher Aide Personnel	123	120	116	121	138
436	Special Education Para-professional/ Teacher Aid- Ages 6-21	190	228	231	248	253
437	Interpreter	-	1	1	1	1
438	Rehabilitation Counselor	1	1	1	1	1
440	Librarian/Media Specialist	33	33	33	33	33
441	Teacher Support Specialist	1	1	1	3	3
442	Library/Media Support Paraprofessional Personnel	33	33	33	33	33
445	Technology Specialist	25	25	23	23	31
451	Support Services Secretary/Clerk	10	10	10	10	10
453	Special Education Paraprofessional - Ages 3 to 5	19	14	17	14	14
454	School Nutrition Maintenance Personnel	1	1	1	1	2
455	Plant Operations Director or Manager	3	3	3	3	4
456	Maintenance Personnel	41	41	38	38	40
457	Custodial Personnel	-	55	55	55	55
458	Plant Operations and Maintenance Secretary/Clerk	2	2	2	2	2
459	Miscellaneous Activities	0	0	0	0.49	0.49
460	Transportation Director/Manager	2	2	3	3	4
461	Bus Driver	270	276	283	283	283
462	Transportation Mechanic	11	11	11	11	10
463	Transportation Secretary/Clerk	10	10	10	10	11
464	Other Transportation Personnel	1	1	-	-	-
465	Finance & Business Service Manager	1	1	1	2	2
466	Finance & Business Service Personnel	8	10	11	13	13
473	Human Resources Personnel	3	3	3	4	4
474	Central Support Clerk	6	8	9	9	11
475	Special Education Specialist	-	-	-	-	-
477	School Food Service Secretary/ Clerk/Bookkeeper	3	3	3	3	3
478	School Food Service Manager	37	37	37	37	37
479	Diagnostician	1	1	1	1	-
480	Speech-Language Pathologist	20	24	31	35	46
482	Physical Therapist (PT)	3	2	2	2	2
483	Occupational Therapist (OT)	10	11	12	11	12
487	General Administration Secretary/Clerk	1	1	1	1	1
488	Public Relations Personnel	1	1	1	1	3
489	Construction Manager/Director	1	1	1	2	2
490	Security Personnel / Security Officer	6	7	7	7	43
600	Superintendent	1	1	1	1	1
601	Deputy/Associate/Assistant/ Area Superintendent	3	4	4	6	4
602	Personnel/Human Resources Director	1	1	1	2	2
610	Principal	33	33	33	33	33
614	Alternative School Director	1	1	1	1	1
615	Assistant Principal	64	65	66	66	66
620	Director of Curriculum/Instruction	4	5	5	8	9
621	Instructional Supervisor	67	70	76	90	114
622	Director of School Safety	-	1	1	1	1
630	Food Service Administrator	1	1	1	1	2
640	Special Education Director	2	2	2	2	1
641	Director of Student Services	1	1	1	1	2
643	Technology Director	2	2	2	3	4
648	Title I Director	1	1	1	1	1
670	Career, Technical and Agricultural Education Director (LUA)	1	1	1	1	1
673	Youth Apprenticeship Coordinator	1	1	1	1	1
680	Athletics Director	1	-	-	-	-
691	District Board Member	7	7	7	7	7
Total		3,437	3,604	3,617	3,798	4,078



## School-Based Allotments

Each fiscal year Paulding County School District (PCSD) reviews all allotment assumptions and guidelines to ensure school-based programs throughout PCSD are adequately and equitably funded.

School allotment assumptions (or formulas) and guidelines are the responsibility of the Superintendent and senior leadership. This group develops the assumptions and guidelines based on the District's mission, the Board's vision, the District's strategic priorities and all existing mandates and requirements (federal, state, AdvancED, etc).

Once the allotment assumptions and guidelines are established, Business Services calculates the allotments using the following steps:

1. Enrollment Projections. Enrollment is projected for each facility. Projections are determined by variables such as historical survival rate, allocation of rising grade levels and area growth rates. (See Schools and Enrollment Projections)
2. Teacher Allotments. Once projections have been made at each school by grade level, allotment counts are determined based on the established assumptions and guidelines. Generally, allotments are determined by dividing the total projected enrollment (by grade level or category) by the target ratio.

FY2023 elementary, middle and high school allotment assumptions are on the following pages.

## Exception Students Education Program (ESEP)

ESEP allotment assumptions (or formulas) and guidelines are the responsibility of the Superintendent, Senior Executive Director of Student Services and senior leadership. Allotment decisions are based on the specific needs of each student.

## Grant Funded Allotments

Grant funded allotments are the responsibility of the Superintendent, Grant Administrator and senior leadership. Allotment decisions are based on the needs of the students and within the parameters of the grant requirements.

The District may establish additional school, central office and support personnel allotments based on enrollment, current initiatives, historical trends and funding levels.

Paulding County School District  
Fiscal Year Budget

2023

**FY2023 Elementary Allotment Assumptions (19)**

As of April 12, 2022

General Education Student : Teacher Ratio and Allotments

Kindergarten	21 : 1
1st - 3rd Grade	22 : 1
4th- 5th Grade	28 : 1

FY2023 Elementary School - School-Based Certified Allotments									
Principal			Assistant Principal			Evaluation and Assessment Coordinator			
Principal (240 x 8)	1	per School	Assistant Principal (210 x 8)	per FTE	Count	EAC (200 x 8)	1	per School	
				1	1-799				
				2	>= 800				
Counselor			Media Specialist			Specialist Teacher			
Counselors (190 x 8)	per FTE	Count	Media Specialist (190 x 8)	1	per School	PE, Music, Art or STEM (190 x 8)	per FTE	Count	
	1	1-699					2.5	1-450	
	1.5	700-999					3	451-525	
	2	1000-1399					3.5	526-600	
	2.5	1400-1799					4	601-675	
	3	>=1800					4.5	676-750	
							5	751-825	
							5.5	826-900	
							6	901-975	
							6.5	976-1200	
							7	1201-1300	
							7.5	1301-1400	
		8	>=1401						
Early Intervention Program			Gifted Teacher			ESOL			
EIP Teacher (190 x 8)	per FTE	Count	Gifted Teacher (190 x 8)	1	per School	ESOL Teacher (190 x 8)	Based on Case Load		
	2	1-899							
	3	>=900							
	3	HN							
HN: Adjustments for high need areas			HN: Adjustments for high need areas			Allotments are at Facility Code 99			
FY2023 Elementary School - School-Based Classified Allotments									
School Nurse			Secretary			Clerk			
Nurse (184 x 7.5)	1	per School	Secretary (205 x 8)	1	per School	Clerk (190 x 7.5)	1	600-1,199	
							2	>=1,200	
Media Clerk			Bookkeeper			Kindergarten Paraprofessional			
Media Clerk (190 x 7.5)	1	per School	Bookkeeper (205 x 8)	1	per School	Kindergarten Para (184 x 7.5)	1	per Class	
School Nutrition Manager			School Nutrition Assistant						
SNP Manager (189 x 8)	1	per School	SNP Assistant (184 x 4)	Based on Demand					

Paulding County School District  
Fiscal Year Budget

2023

**FY2023 Middle School Allotment Assumptions (9)**

As of April 12, 2022

General Education Student : Teacher Ratio and Allotments

6th - 8th Grade

28 : 1

FY2023 Middle School - School-Based Certified Allotments												
Principal			Assistant Principal			Evaluation and Assessment Coordinator						
Principal (240 x 8)	1	per School	Assistant Principal (210 x 8)	per FTE	Count	EAC (200 x 8)	1	per School				
				1	1-599							
				2	>=600							
				3	>=1,100							
Counselor			Media Specialist			Specialist Teacher						
Counselors (190 x 8)	per FTE	Count	Media Specialist (190 x 8)	1	per School	PE	per FTE	Count				
									0.5	500-799	2	1-600
									1	800-999	3	601-1,000
									1.5	1,000-1,199	4	1,001-1,200
									2	1,200-1,599		
									3	>=1,600		
Counselors (210 x 8)	1	per School				Music			5	>=1,201		
									Art	2	per School	
										1	per School	
									Foreign Language	1	per School	
							2	>=1,000				
Connections			Remedial			ESOL						
Family & Cons (190 x 8)	1	per School	Math Study Skills and/or	1	per School	ESOL Teacher (190 x 8)	Based on Case Load					
Business Ed (190 x 8)	1	per School	Reading Recovery (190 x 8)			Allotments are at Facility Code 99						
FY2023 Middle School - School-Based Classified Allotments												
School Nurse			Secretary			Clerk						
Nurse (184 x 7.5)	1	per School	Secretary (205 x 8)	1	per School	Clerk (190 x 7.5)	per FTE	Count				
							1	1-1,999				
							2	>=1,200				
Media Clerk			Bookkeeper			ISS Paraprofessional						
Media Clerk (190 x 7.5)	1	per School	Bookkeeper (205 x 8)	1	per School	ISS Para (184 x 7.5)	1	per School				
School Nutrition Manager			School Nutrition Assistant									
SNP Manager (189 x 8)	1	per School	SNP Assistant (184 x 4)	Based on Demand								

Paulding County School District  
Fiscal Year Budget

2023

**FY2023 High School Allotment Assumptions (5)**

As of April 12, 2022

General Education Student : Teacher Ratio and Allotments

9th - 12th Grade\* 22:01

\* Ratio Includes positions noted below. May also be modified based on program enrollment (i.e. Dual Enrollment, PCA, etc.)

FY2023 High School - School-Based Certified Allotments									
Principal			Assistant Principal			Evaluation and Assessment Coordinator			
Principal (240 x 8)	1	per School	Assistant Principal (210 x 8)	2	per School	EAC (200 x 8)	1	per School	
				1	per Magnet				
				1	2,000-2,499				
				1	>= 2,500				
			Assistant Principal (240 x 8)	2	per School				
Counselor			Media Specialist			Specialist Teacher			
Counselors (210 x 8)	per FTE	Count	Media Specialist (190 x 8)	1	per School	Band Director (210 x 8)	1	per School	
	4	0-1999				Music/Band (190 x 8)	2	per School	
	5	2000-2499							
	6	>2500							
District Grad Coach (190 x 8)	0.2	per School				PE, Art and Foreign Language are designated from the General Education allotments (above) by the Principal			
Principals may also elect to convert one General Education allotment to a 190-Day Counselor						JROTC and CTAE are designated from the General Education allotments (above) by the Principal			
ISS Instructor			ESOL						
ISS (190 x 8)	1	per School	ESOL Teacher (190 x 8)	Based on Case Load					
			Allotments are at Facility Code 99						
FY2023 High School - School-Based Classified Allotments									
School Nurse			Secretary			Clerk			
Nurse (184 x 7.5)	1	per School	Secretary (205 x 8)	1	per School	Clerk (195 x 7.5)	2	per School	
			Secretary (260 x 8)	1	per School				
Guidance Clerk			Media Clerk			Bookkeeper			
Guidance Clerk (200 x 7.5)	1	per School	Media Clerk (190 x 7.5)	1	per School	Bookkeeper (260 x 8)	1	per School	
ISS Paraprofessional			Parking Lot Guard			School Nutrition Manager			
ISS Para (184 x 7.5)	1	per School	Parking Guard (180 x 8)	1	per School	SNP Manager (189 x 8)	1	per School	
School Nutrition Assistant									
SNP Assistant (184 x 4)	Based on Demand								

## Outstanding Bond Issues

### Series 2014, Refunding Bond

Outstanding bonds include the 2014 Series (refunding debt), which includes 16,165 \$1,000 par value non-callable bonds or \$16,165,000. These bonds carry coupon rates of approximately 3.7% to 5.0%. In 2014 the District refunded its 2007 and 2008 Series.

The 2007 referendum approved the 2007 and 2008 Series for the purpose of providing funds to:

- 1) finance the cost of the acquisition, construction and equipping of new schools, including the purchase of land to be used as sites for future educational facilities;
- 2) the acquisition, construction and equipping of classroom additions, physical education facilities; and
- 3) the renovations and modification to existing educational facilities.

Projects include, but are not limited to, the construction, addition, modification and/or renovation of the following facilities:

Dugan ES (26)	Ragsdale ES (32)	PC HS (13)
Austin MS (27)	Hutchens ES (33)	Allgood ES (20)
South HS (28)	Abney ES (34)	Hiram HS (21)
McClure MS (29)	Scoggins MS (35)	Nebo ES (18)
North HS (30)	Jones MS (10)	
Burnt Hickory ES (31)	East HS (12)	

### Ratings

Standard and Poor (S&P) AA+ or High Grade as of the 2014 Bond Issue (9/11/2014 rating date, AA- Underlying)

Moody's Aa2 or Very High Grade as of the 2014 Bond Issue (9/15/2014 rating date, Aa1 Underlying)

#### Series 2020, Sales Tax Bond

Other outstanding bonds include the 2020 Series (Sales Tax Bond), which includes, which includes 26,275 \$1,000 par value bonds or \$26,275,000. These bonds carry coupon rates of approximately 3.0% to 5.0%.

The 2019 referendum approved the 2020 Series for the purpose of providing funds to:

1. continue to retire bond debt from Series 2014;
2. finance new school facility construction, strategic additions and/or improvements to existing schools;
3. technology enhancements;
4. fine arts initiatives;
5. safety and security upgrades; and
6. athletic facility improvements.

Projects include, but are not limited to, the construction, addition, modification and/or renovation of the following facilities:

PROPOSED FACILITY IMPROVEMENTS	PROPOSED RENOVATION PROJECTS	PROPOSED SAFETY & SECURITY
<b>Technology Enhancements \$2.5 million</b> <b>Fine Arts Initiatives \$1.6 million</b> <ul style="list-style-type: none"> <li>K-5 Music &amp; Visual Arts equipment</li> <li>6-8 Band, Choral and Visual Arts Equipment</li> <li>9-12 Band, Choral, Visual Arts Equip. &amp; Performing Arts Center Upgrades</li> </ul> <b>Physical Education \$1.4 million</b> <ul style="list-style-type: none"> <li>Tennis courts resurfacing</li> <li>Track resurfacing</li> <li>Gym floor refinishing (elementary/middle)</li> </ul> <b>Athletic Facilities \$1.9 million</b> <ul style="list-style-type: none"> <li>Equal distribution for all five high schools</li> </ul>	<b>Tentative Projects: \$15.8 million*</b> <ul style="list-style-type: none"> <li>Allgood Elementary School</li> <li>Baggett Elementary School</li> <li>Dugan Elementary School</li> <li>Poole Elementary School</li> <li>Austin Middle School</li> </ul> <small>*Includes capital outlay estimated reimbursement</small> <b>Future Facility Needs/Improvements \$13.8 million</b> <ul style="list-style-type: none"> <li>Continue to monitor growth needs</li> <li>Monitor aging facilities</li> </ul>	<b>Upgrades \$6.0 million</b>  <ul style="list-style-type: none"> <li>Enclosed connecting corridors (elementary/middle)</li> <li>Fire alarms &amp; intercoms</li> </ul>

#### Ratings

Moody's Aa1 or Very High Grade as of the 2020 Bond Issue (11/04/2020 rating date, Aa1 Underlying and Aa1 Enhanced)

#### Series 2022, Sales Tax Bond

On March 24, 2022, the School District (A) issued Taxable General Obligation Refunding Bond, Series 2022 in the original principal amount of \$60,625,000, for the purpose of refunding a portion of the outstanding Paulding County School District General Obligation Refunding Bonds, Series 2014 and (B) approved the issuance of the Paulding County School District General Obligation Refunding Bond, Series 2025, in the original principal amount of \$58,720,000, for the purpose of refunding the Series 2022 Bond.

Gross savings of \$3,505,855, or present value savings of \$3,143,676 if future savings are discounted into current dollars. This is in addition to the savings generated from the 2014 refunding. These bonds carry coupon rates of approximately 2.3%.

## Ratings

Moody's Aa1 or Very High Grade as of the 2022 Bond Issue.

Sortable Table Key	Moody's
Highest grade credit	Aaa
Very high grade credit	Aa1, Aa2, Aa3
High grade credit	A1, A2, A3
Good credit grade	Baa1, Baa2, Baa3, Baa4
Speculative grade credit	Ba1, Ba2, Ba3
Very speculative credit	B1, B2, B3
Substantial risks - In default	Caa1, Caa2, Caa3, Ca

Moody's		STANDARD & POOR'S		FitchRatings		Rating description
Long-term	Short-term	Long-term	Short-term	Long-term	Short-term	
Aaa	P-1	AAA	A-1+	AAA	F1+	Prime
Aa1		AA+		AA+		High grade
Aa2		AA		AA		
Aa3		AA-		AA-		
A1	P-2	A+	A-1	A+	F1	Upper medium grade
A2		A		A		
A3		A-		A-		
Baa1	P-3	BBB+	A-2	BBB+	F2	Lower medium grade
Baa2		BBB		BBB		
Baa3		BBB-		BBB-		
Ba1	Not Prime	BB+	B	BB+	B	Non-investment grade speculative
Ba2		BB		BB		
Ba3		BB-		BB-		Highly speculative
B1		B+		B+		
B2		B	C	B	C	Substantial risks
B3		B-		B-		
Caa1		CCC+		CCC+		
Caa2		CCC		CCC		
Caa3		CCC-		CCC-		
Ca		CC	D	CC	D	Extremely speculative
		C		C		Default imminent
C		RD		DDD		In default
/		SD		DD		
/		D		D		



## Amortization Schedules

	Series 2014 - Non-Callable					Series 2020					Series 2022 - Refs Callable 2014					Combined			
	Principal	Coupon	Interest	Semi-Annual Total	Fiscal Year Total	Principal	Coupon	Interest	Semi-Annual Total	Fiscal Year Total	Principal	Coupon	Interest	Semi-Annual Total	Fiscal Year Total	Principal	Interest	Semi-Annual Total	Fiscal Year Total
8/1/2022	-	-	402,863	402,863	402,863	4,865,000	3.00%	583,225	5,448,225	5,448,225	-	-	487,627	487,627	487,627	4,865,000	1,473,715	6,338,715	6,338,715
2/1/2023	5,125,000	5.000%	402,863	5,527,863	-	-	-	510,250	510,250	-	755,000	2.280%	691,125	1,446,125	-	5,880,000	1,604,238	7,484,238	-
8/1/2023	-	-	274,738	274,738	5,802,601	5,000,000	4.00%	510,250	5,510,250	6,020,500	-	-	682,518	682,518	2,128,643	5,000,000	1,467,506	6,467,506	13,951,744
2/1/2024	5,370,000	4.953%	274,738	5,644,738	-	-	-	410,250	410,250	-	570,000	2.280%	682,518	1,252,518	-	5,940,000	1,367,506	7,307,506	-
8/1/2024	-	-	141,750	141,750	5,786,488	5,200,000	5.00%	410,250	5,610,250	6,020,500	-	-	676,020	676,020	1,928,538	5,200,000	1,228,020	6,428,020	13,735,526
2/1/2025	5,670,000	5.000%	141,750	5,811,750	-	-	-	280,250	280,250	-	580,000	2.280%	676,020	1,256,020	-	6,250,000	1,098,020	7,348,020	-
8/1/2025	-	-	-	-	5,811,750	5,470,000	5.00%	280,250	5,750,250	6,030,500	-	-	669,408	669,408	1,925,428	5,470,000	949,658	6,419,658	13,767,678
2/1/2026	-	-	-	-	-	-	-	143,500	143,500	-	6,870,000	2.280%	669,408	7,539,408	-	6,870,000	812,908	7,682,908	-
8/1/2026	-	-	-	-	-	5,740,000	5.00%	143,500	5,883,500	6,027,000	-	-	591,090	591,090	8,130,498	5,740,000	734,590	6,474,590	14,157,498
2/1/2027	-	-	-	-	-	-	-	-	-	-	7,000,000	2.280%	591,090	7,591,090	-	7,000,000	591,090	7,591,090	-
8/1/2027	-	-	-	-	-	-	-	-	-	-	-	-	511,290	511,290	8,102,380	-	511,290	511,290	8,102,380
2/1/2028	-	-	-	-	-	-	-	-	-	-	7,135,000	2.280%	511,290	7,646,290	-	7,135,000	511,290	7,646,290	-
8/1/2028	-	-	-	-	-	-	-	-	-	-	-	-	429,951	429,951	8,076,241	-	429,951	429,951	8,076,241
2/1/2029	-	-	-	-	-	-	-	-	-	-	7,275,000	2.280%	429,951	7,704,951	-	7,275,000	429,951	7,704,951	-
8/1/2029	-	-	-	-	-	-	-	-	-	-	-	-	347,016	347,016	8,051,967	-	347,016	347,016	8,051,967
2/1/2030	-	-	-	-	-	-	-	-	-	-	7,415,000	2.280%	347,016	7,762,016	-	7,415,000	347,016	7,762,016	-
8/1/2030	-	-	-	-	-	-	-	-	-	-	-	-	262,485	262,485	8,024,501	-	262,485	262,485	8,024,501
2/1/2031	-	-	-	-	-	-	-	-	-	-	7,545,000	2.280%	262,485	7,807,485	-	7,545,000	262,485	7,807,485	-
8/1/2031	-	-	-	-	-	-	-	-	-	-	-	-	176,472	176,472	7,983,957	-	176,472	176,472	7,983,957
2/1/2032	-	-	-	-	-	-	-	-	-	-	7,675,000	2.280%	176,472	7,851,472	-	7,675,000	176,472	7,851,472	-
8/1/2032	-	-	-	-	-	-	-	-	-	-	-	-	88,977	88,977	7,940,449	-	88,977	88,977	7,940,449
2/1/2033	-	-	-	-	-	-	-	-	-	-	7,805,000	2.280%	88,977	7,893,977	-	7,805,000	88,977	7,893,977	-
8/1/2033	-	-	-	-	-	-	-	-	-	-	-	-	-	7,893,977	-	-	-	-	7,893,977
<b>Total</b>	<b>16,165,000</b>		<b>1,638,702</b>	<b>17,803,702</b>	<b>17,803,702</b>	<b>26,275,000</b>		<b>3,271,725</b>	<b>29,546,725</b>	<b>29,546,725</b>	<b>60,625,000</b>		<b>10,049,206</b>	<b>70,674,206</b>	<b>70,674,206</b>	<b>103,065,000</b>	<b>14,959,633</b>	<b>118,024,633</b>	<b>118,024,633</b>
	Non-Callable					Non-Callable					Callable on 2/1/25 at 100								

## Performance Measures

### Graduation Rates

Following a year of academic challenges brought on by the COVID-19 pandemic, including a balance of virtual and in-person instruction across the district, the Paulding County School District's four-year graduation rate not surprisingly showed a mild decline to 89.3 percent in 2021, from 90.8 percent in 2020. The 1.5 percentage point drop reflected academic challenges statewide as Georgia's average graduation rate also declined, according to data released today by the Georgia Department of Education.

While the statewide average four-year graduation rate declined less, the Paulding County's School District's graduation rate maintained a healthy 5.6 percent advantage over the state. The state measures both a four-year and a five-year graduation rate as part of each school district's CCRPI (College and Career Ready Performance Index) calculation. PCSD's five-year graduation rate in 2021 is 91.9 percent.

Also of note, of the 17 school districts in Georgia with more than 2,000 graduates, the Paulding County School District's graduation rate ranked 6th highest. Of the 23 school districts in Georgia with more than 1,000 graduates, the Paulding County School District's graduation rate ranked 8th highest. These rankings are a remarkable achievement for a low-wealth school district ranking 13th in revenue per pupil.

For the 2020-2021 school year, nationwide many aspects of instructional delivery were challenged as student health and safety became the primary focus. To meet this challenge the Paulding County School District offered families a choice of in-person or virtual instruction at all grade levels. "With all of the challenges our community has faced in the last year, the extent of the pandemic's impact on academics is still unclear," said Interim Superintendent Steve Barnette. "We were anticipating a decline in graduation rate and challenges comparing our performance against statewide measures. What is important now is how we respond to mitigate these effects and return our schools to a pre-pandemic level of academic excellence. We have been working very hard on those interventions this school year."

Mr. Barnette also noted that the most important aspect of a student graduating is the quality of education that student received. "More important than the number of graduates we have is what a diploma actually means to the student who earns one. We need to continue to ensure that a PCSD diploma means that a student is directly prepared for future success."

While the data released by the state indicates four of PCSD's five high schools showed modest drops in their four-year graduation rates, Hiram High School improved its graduation rate to 89.5 percent in 2021 from 87.8 percent in 2020.

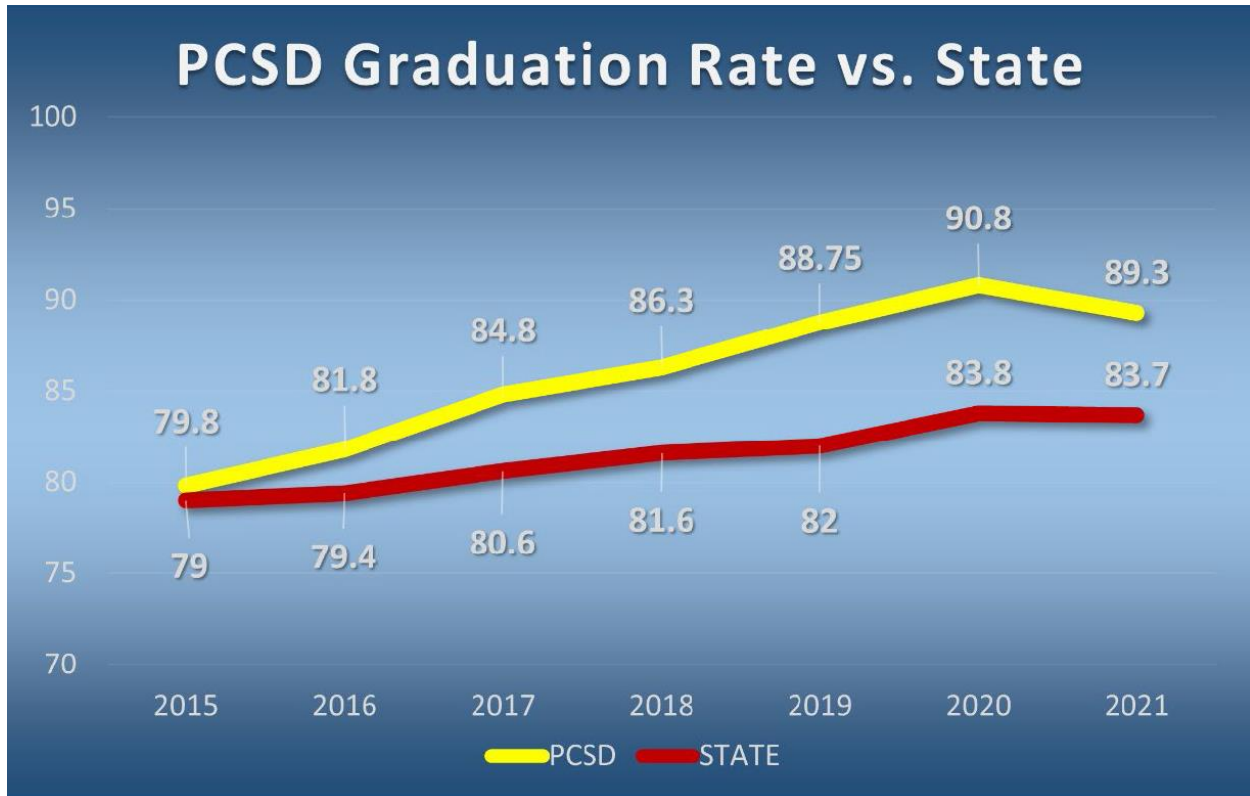
Until the COVID-19 pandemic caused an unprecedented worldwide disruption, the Paulding County School District's graduation rate had been experiencing a steady climb for six consecutive years. In 2020, the district's four-year average graduation rate reached 90.8 percent, the first time it had ever topped 90 percent, according to county records. This remarkable growth could be attributed to the

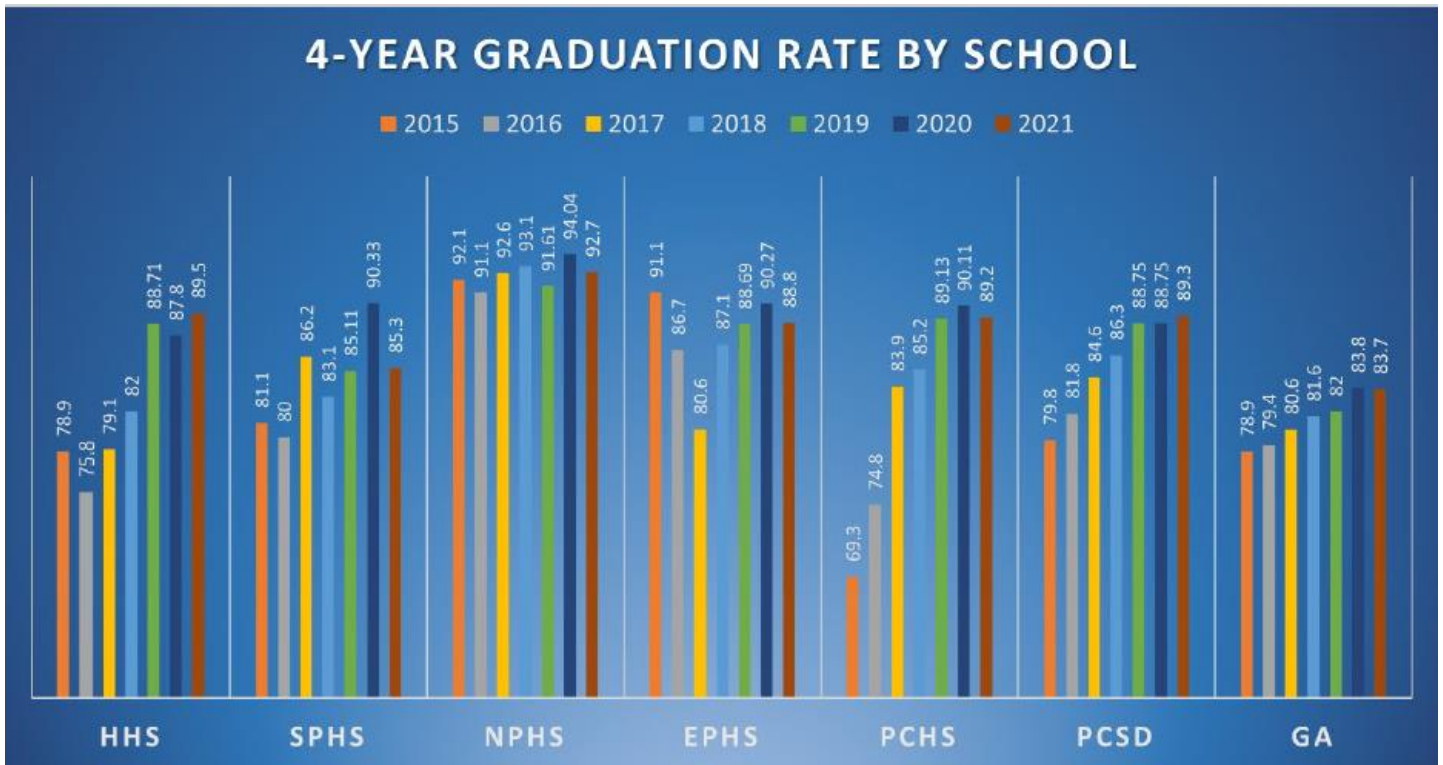
implementation of consistent block schedules at all high schools, as well as the recent implementation of comprehensive literacy initiatives in the district's 33 schools that are having a measurable effect on student achievement.

Georgia calculates the graduation rate using a formula known as the adjusted cohort rate which is required by the U.S. Department of Education. The four-year adjusted cohort graduation rate defines the cohort based on when a student first becomes a freshman; it is calculated using the number of students who graduate within four years and includes adjustments for student transfers.

The Paulding County School District graduation rate has topped the state average for the past 11 years. Since 2012, the district's graduation rate has increased more than 14 percentage points.

The GA Department of Education statewide press release with links to data tables can be found here: <https://www.gadoe.org/External-Affairs-and-Policy/communications/Pages/PressReleaseDetails.aspx?PressView=default&pid=904>





	2015	2016	2017	2018	2019	2020	2021
HIRAM HS	78.9	75.8	79.1	82.0	88.7	87.8	89.5
SOUTH PAULDING HS	81.1	80.0	86.2	83.1	85.1	90.3	85.3
NORTH PAULDING HS	92.1	91.1	92.6	93.1	91.6	94.0	92.7
EAST PAULDING HS	91.1	86.7	80.6	87.1	88.7	90.3	88.8
PAULDING COUNTY HS	69.3	74.8	83.9	85.2	89.1	90.1	89.2
PCSD	79.8	81.8	84.6	86.3	88.8	88.8	89.3
GA	78.9	79.4	80.6	81.6	82.0	83.8	83.7

*Graduation rates for FY2022 were not available at the time of this report.*

End-of-Grade (EOG) and End-of-Course (EOC) Metrics

## 2021-2022 Georgia Milestones Assessment:

Recently released results from the 2021-2022 Georgia Milestones Assessment show that following two-plus academic years dominated by the COVID-19 pandemic, Paulding County students are holding the line and are in better shape academically than many of their peers statewide. To summarize PCSD's performance compared to statewide averages (See Data Charts 1-4):

- Paulding County students scoring at Levels 2, 3, and 4 topped the percentage of students scoring at the same levels statewide on 19 of 20 assessments.
- At the highest two levels, Proficient and Advanced (3 & 4), PCSD students topped the state in 15 of 20 subject areas.
- Across elementary, middle, and high school assessments, Paulding students are beating the state average for reading "on or above grade level" in all grades and courses assessed by the state.
- The percentage of PCSD students scoring at levels 2, 3, and 4 in Biology exceeded the state average by 6 percent in 2022 and showed a 4 percent increase over PCSD's 2019 pre-pandemic scores.

"The pandemic brought a major disruption to our schools over the last two years," said Superintendent Steve Barnette. "These Milestones results are a credit to the amazing PCSD teachers who sustained an academic focus, whether in classrooms or virtually, and helped prevent more serious learning loss."

In the fall of 2020, Paulding County schools were among the first in the nation to offer students an opportunity to return to the classroom for in-person instruction or learn remotely through the Paulding Virtual Academy. Those options remain available today. While some scores have not yet reached pre-pandemic levels, the results clearly show that academic recovery is well under way in Paulding County Schools.

The 2021-2022 Milestones results will serve as a new baseline following the unprecedented challenges brought on by the pandemic. While the results are encouraging and show Paulding County students may be farther along in returning to pre-pandemic academic performance, a comparison to PCSD's pre-pandemic results shows there is room for improvement – most clearly in the subject of Math and with higher-performing students. Secondary mathematics were hit hardest by pandemic learning, specifically in 5th and 6th grades and high school Algebra 1.

"Many districts across the nation have seen the biggest pandemic impact in secondary math and early childhood literacy," said PCSD Chief Academic Officer Tiffany Frachiseur. "While the pandemic clearly has had an impact, I am pleased to see our students have essentially held the line through a very difficult stretch. We have effective interventions and resources in place to support students who need them. Now, we are prepared to change the focus and begin to accelerate academic growth. District-wide we are implementing a comprehensive academic plan to make that a reality."

The district's five-year Strategic Plan is designed to address the intervention needs of students who have gaps in mastery as well as the acceleration needs of students prepared to move on. The plan also calls for an evaluation of innovative and advanced program offerings with the goal of engaging a wider audience of students in academically challenging programs. Ms. Frachiseur noted a major challenge this school year will be continuing to strike the right balance between maintaining rigorous expectations while also differentiating for students with missing prerequisite skills.

### **About Georgia Milestones**

Students take Georgia Milestones End of Grade (EOG) tests in grades three through eight, and Georgia Milestones End of Course (EOC) tests in identified high school courses. The Georgia Milestones assessment system meets the federal requirement that states test students in math and ELA in grades 3-8 and once in high school, and in science once per grade band (3-5, 6-8, 9-12).

Georgia Milestones assesses student learning along four levels of achievement:

**Level 1 - Beginning Learners** do not yet demonstrate proficiency in the knowledge and skills necessary at this grade level/course of learning, as specified in Georgia's content standards. The students need substantial academic support to be prepared for the next grade level or course and to be on track for college and career readiness.

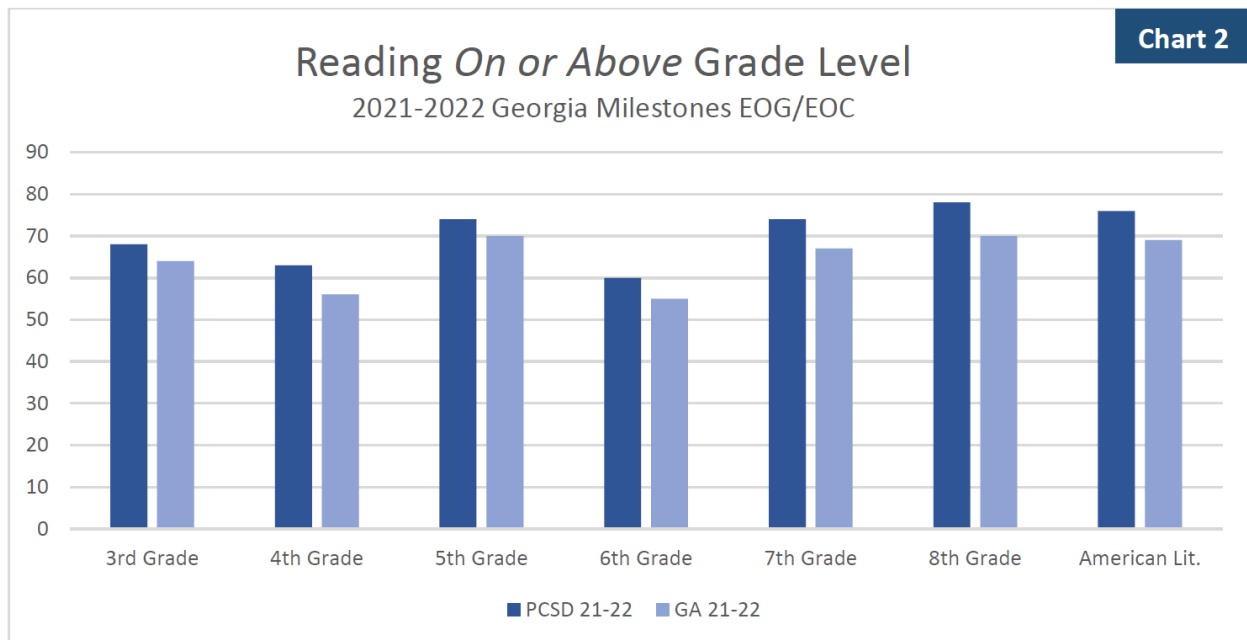
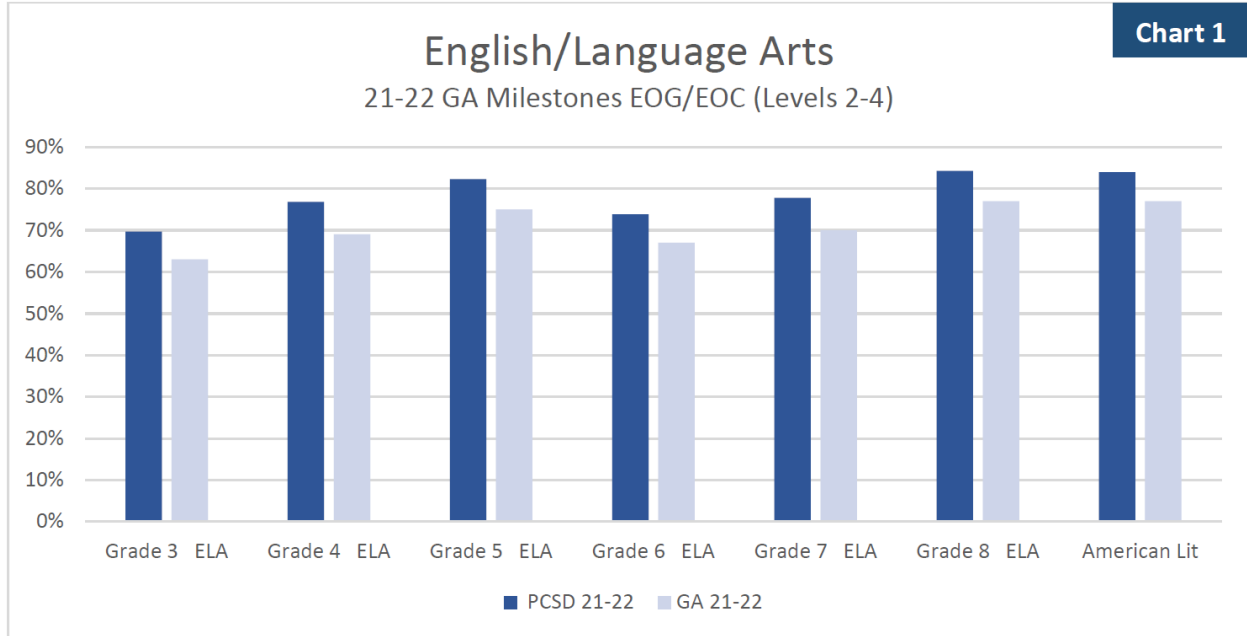
**Level 2 - Developing Learners** demonstrate partial proficiency in the knowledge and skills necessary at this grade level/course of learning, as specified by Georgia's content standards. The students need additional academic support to ensure success in the next grade level or course and to be on track for college and career readiness.

**Level 3 - Proficient Learners** demonstrate proficiency in the knowledge and skills necessary at this grade level/course of learning, as specified in Georgia's content standards. The students are prepared for the next grade level or course and are on track for college and career readiness.

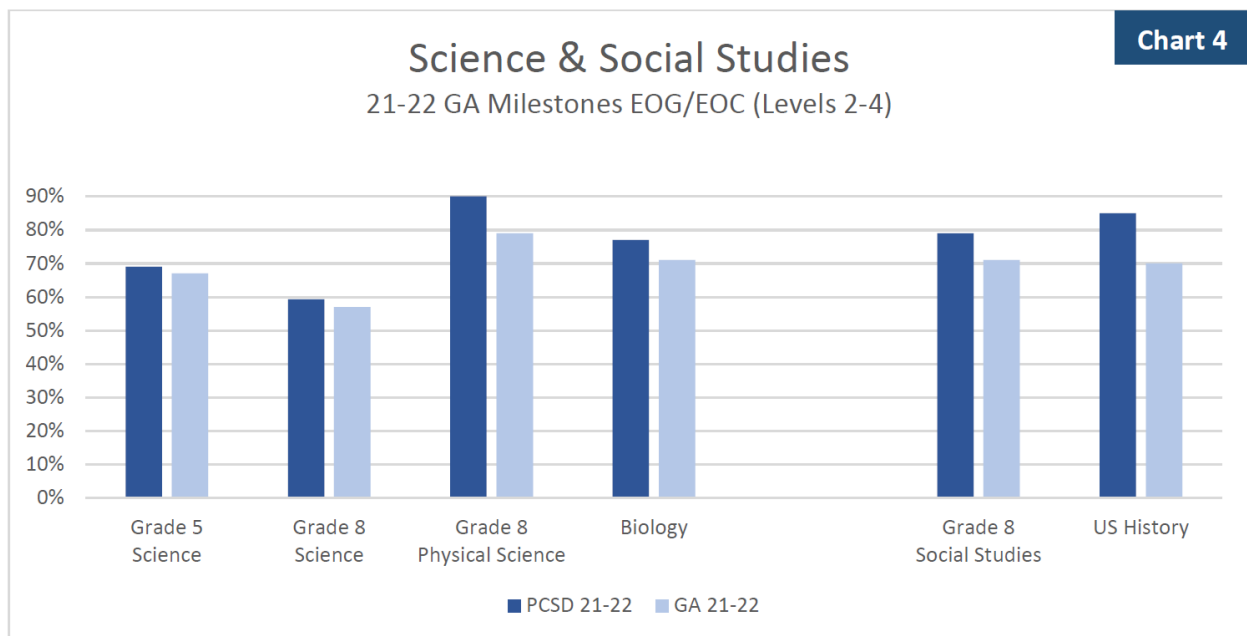
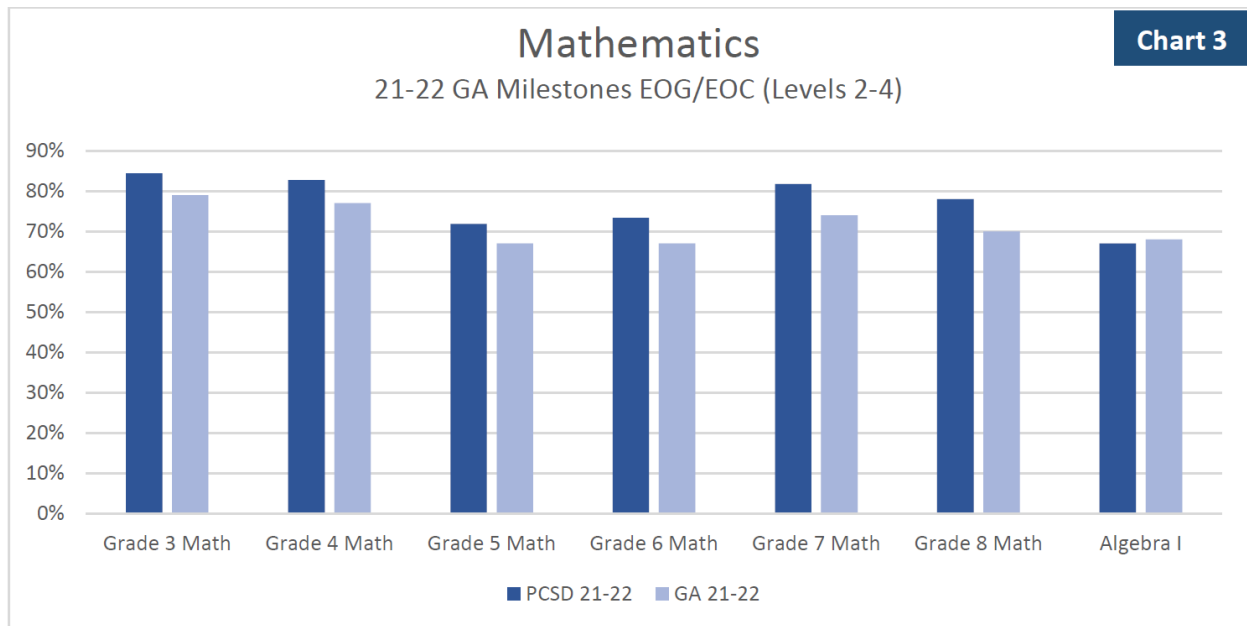
**Level 4 - Distinguished Learners** demonstrate advanced proficiency in the knowledge and skills necessary at this grade level/course of learning, as specified in Georgia's content standards. The students are well prepared for the next grade level or course and are well prepared for college and career readiness.

## 2021-2022 Georgia Milestone Assessments (EOG/EOC)

Paulding County School District & State of Georgia Comparisons







### 3-Year Financial Efficiency Start Rating

Please note, the below data has not been updated for FY2021 by The Governor's Office of Student Achievement due to the pandemic.

#### What is the Financial Efficiency Star Rating?

OCGA § 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 (FESR) measures an individual school district's per-pupil spending in relation to the academic achievements of its students.

#### How is the rating calculated?

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

The matrix below shows the method for determining the FESR using both the PPE percentile and the CCRPI scores. Districts can earn between a one-half star and five stars, with a one-half star rating for districts with the highest PPEs and low CCRPI scores, and a five-star rating for districts with the lowest PPEs and high CCRPI scores. The 2019 district FESR is based on a three-year average (FY2017, FY2018, and FY2019) of PPE and CCRPI scores, the most current data available.

★★★★★	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

The PPE is calculated by dividing a district's expenditures by the its fall enrollment count. The PPE calculation only includes certain expenditures. In general, expenditures that do not directly affect the K-12 population, those associated with food and facility construction, and expenditures that cannot be associated with a specific year are omitted from the PPE calculation. Additionally, expenditures for students that are outside of a district's enrollment zone are excluded from the calculation. The calculation guide provides a complete list of excluded expenditures.

#### FESR Results

In FY2019, the most current rating period available, PCSD received a district wide **four-star rating**. Here is how PCSD compared to large districts (school districts with over 10,000 students) and all 180 school districts in Georgia:

Paulding County School District  
Fiscal Year Budget

**2023**

**>10,000 School Districts**

	<b>4 Stars FY2015</b>		<b>4 Stars FY2016</b>		<b>4 Stars FY2017</b>		<b>4 Stars FY2018</b>		<b>4 Stars FY2019</b>	
Higher	4	12%	4	12%	5	15%	5	15%	5	15%
Lower	22	67%	22	67%	26	76%	26	76%	24	71%
Same	7	21%	7	21%	3	9%	3	9%	5	15%
% Same or Lower	88%		88%		85%		85%		85%	

**All School Districts (Compliant)**

	<b>4 Stars FY2015</b>		<b>4 Stars FY2016</b>		<b>4 Stars FY2017</b>		<b>4 Stars FY2018</b>		<b>4 Stars FY2019</b>	
Higher	9	5%	10	6%	12	7%	12	7%	14	8%
Lower	150	84%	147	82%	150	84%	150	84%	148	83%
Same	20	11%	22	12%	17	9%	16	9%	17	9%
% Same or Lower	95%		94%		93%		93%		92%	

Four Year FESR Results Summary

2015 Rating			
Average CCRPI	Average PPE	Percentile PPE	Star Rating PPE
74.4	\$ 7,184	8	4.0

2016 Rating			
Average CCRPI	Average PPE	Percentile PPE	Star Rating PPE
74.2	\$ 7,566	11	4.0

2017 Rating			
Average CCRPI	Average PPE	Percentile PPE	Star Rating PPE
76.0	\$ 7,957	13	4.0

2018 Rating			
Average CCRPI	Average PPE	Percentile PPE	Star Rating PPE
76.3	\$ 8,319	16	4.0

2019 Rating			
Average CCRPI	Average PPE	Percentile PPE	Star Rating PPE
77.6	\$ 8,649	16	4.0

Paulding County School District  
Fiscal Year Budget

2023

FY2018 FESR Results by School

ID	School	Size	FTE	CCRPI	FSER	FSER	FTE	Lower	%	Same	%	Higher	%
7102052	New Georgia Elementary	<=500	305	73	2.00	2.00	362	137	28%	124	26%	224	46%
710104	Poole Elementary	<=500	436	81	2.00	2.00	362	137	28%	124	26%	224	46%
7101050	Dallas Elementary	<=500	446	72	2.00	2.00	362	137	28%	124	26%	224	46%
710294	Northside Elementary	<=500	497	79	2.50	2.00	362	262	54%	95	20%	128	26%
7104052	Union Elementary	<=500	492	80	3.50	2.00	362	420	86%	21	4%	44	9%
710197	Panter Elementary	>500 to <=750	528	79	3.00	3.00	610	206	53%	88	22%	97	25%
710188	McGarity Elementary	>500 to <=750	567	80	3.00	3.00	610	206	53%	88	22%	97	25%
710103	Baggett Elementary	>500 to <=750	632	80	3.00	3.00	610	206	53%	88	22%	97	25%
710210	Ragsdale Elementary	>500 to <=750	558	57	2.50	3.00	610	114	29%	91	23%	186	47%
710199	Roberts Elementary	>500 to <=750	659	77	3.00	3.00	610	206	53%	88	22%	97	25%
710198	Nebo Elementary	>500 to <=750	633	63	3.00	3.00	610	206	53%	88	22%	97	25%
710304	Dugan Elementary	>500 to <=750	674	63	3.00	3.00	610	206	53%	88	22%	97	25%
7105050	Hiram Elementary	>500 to <=750	809	72	2.50	3.00	610	114	29%	91	23%	186	47%
710310	Hutchens Elementary	>500 to <=750	670	72	3.00	3.00	610	206	53%	88	22%	97	25%
710204	Russom Elementary	>500 to <=750	876	84	4.00	3.00	610	139	91%	10	7%	3	2%
710299	Allgood Elementary	>500 to <=750	879	71	3.50	3.00	610	105	69%	33	22%	14	9%
710110	Burnt Hickory Elementary	>500 to <=750	1,001	88	4.50	3.00	610	150	98%	-	0%	2	1%
710113	Abney Elementary	>500 to <=750	1,251	83	4.00	3.00	610	139	91%	10	7%	3	2%
710194	Shelton Elementary	>1000	1,202	93	4.50	3.00	1,367	100	97%	-	0%	2	2%
			19		3.00	2.00	606	669	59%	208	18%	256	23%
Average Average													
ID	School	Size	FTE	CCRPI	FSER	FSER	FTE	Lower	%	Same	%	Higher	%
710192	South Paulding Middle	<=500	463	75	2.50	3.00	395	15	15%	27	27%	56	57%
710201	Moses Middle	>500 to <=750	725	83	4.50	3.00	635	156	93%	7	4%	3	2%
710213	Ritch Middle	>500 to <=750	624	75	3.00	3.00	635	51	31%	37	22%	78	47%
710410	Scoggins Middle	>500 to <=750	741	69	3.00	3.00	635	51	31%	37	22%	78	47%
710297	Dobbins Middle	>500 to <=750	643	78	3.00	3.00	635	51	31%	37	22%	78	47%
7102352	Hershal Jones Middle	>500 to <=750	778	68	3.50	3.00	635	89	53%	43	26%	34	20%
710394	East Paulding Middle	>750 to <=1000	964	83	4.50	3.00	862	87	95%	1	1%	3	3%
710404	Austin Middle	>750 to <=1000	894	79	4.50	3.00	862	87	95%	1	1%	3	3%
710108	McClure Middle	>1000	1,368	90	4.50	3.00	1,582	93	98%	1	1%	-	0%
			9		4.00	3.00	827	342	75%	83	18%	27	6%
Average Average													
ID	School	Size	FTE	CCRPI	FSER	FSER	FTE	Lower	%	Same	%	Higher	%
		<1500											
710292	East Paulding High	>1500 to <=2000	1,743	78	3.50	4.00	1,740	5	13%	2	5%	30	79%
710101	Hiram High	>1500 to <=2000	1,517	76	4.00	4.00	1,740	8	21%	11	29%	18	47%
7102552	Paulding County High	>1500 to <=2000	1,827	80	4.00	4.00	1,740	8	21%	11	29%	18	47%
710106	South Paulding High	>1500 to <=2000	1,874	78	4.00	4.00	1,740	8	21%	11	29%	18	47%
710109	North Paulding High	>2000	2,434	81	4.00	4.00	2,637	3	9%	6	18%	24	71%
			5		4.00	4.00	1,067	164	43%	97	26%	118	31%
Below State Average (by level and size)													

Where can the information be accessed?

FESR information is located on the Governor's Office of Student Achievement website:

<https://gosa.georgia.gov/financial-efficiency-star-rating-0>

Paulding County School District  
Fiscal Year Budget

2023

5-Year Free and Reduced-Price Meal Eligibility

**Free and Reduced Price Meal Eligibility (FRL)**

School	Oct-17 %FRL	Oct-18 %FRL	Oct-19 %FRL	Oct-20 %FRL	Oct-21 %FRL	Change
0299 - Allgood Elementary School	59.35	65.07	62.51	58.97	48.51	(16.16)
0103 - Bessie L. Baggett Elementary	55.38	58.54	56.82	59.70	36.96	(17.41)
0110 - Burnt Hickory Elementary School	18.38	17.68	18.38	18.42	12.11	(9.15)
0199 - C. A. Roberts Elementary School	45.43	44.76	43.79	38.72	28.50	(13.32)
0410 - Carl Scoggins Sr. Middle school	49.30	47.64	45.05	46.85	30.15	(22.71)
0304 - Connie Dugan Elementary School	47.13	53.41	49.70	49.59	37.89	(6.01)
1050 - Dallas Elementary School	78.59	79.82	77.25	69.61	54.64	(21.03)
0292 - East Paulding High School	34.84	34.88	36.46	35.73	22.93	(13.67)
0394 - East Paulding Middle School	36.02	36.31	36.85	36.53	23.58	(13.34)
0194 - Floyd L. Shelton Elementary School at Crossroad	16.79	17.30	18.84	21.17	13.30	(1.82)
0310 - Hal Hutchens Elementary	50.64	51.34	55.86	55.10	44.07	(0.61)
2352 - Herschel Jones Middle School	61.90	58.48	60.47	56.48	41.67	(21.79)
5050 - Hiram Elementary School	60.61	63.29	61.01	59.70	43.88	(20.71)
0101 - Hiram High School	50.41	51.09	51.73	49.79	34.02	(10.78)
0404 - Irma C. Austin Middle School	43.26	45.19	44.98	45.01	31.93	(10.05)
0297 - J. A. Dobbins Middle School	54.38	57.70	56.76	56.34	34.21	(18.00)
0201 - Lena Mae Moses Middle School	37.81	36.97	37.21	41.14	25.74	(10.66)
0104 - Lillian C. Poole Elementary School	48.69	52.75	46.89	49.29	34.38	(22.99)
0188 - McGarity Elementary School	47.99	46.21	52.35	46.29	36.61	(8.49)
0198 - Nebo Elementary School	47.55	50.71	49.68	47.83	33.22	(7.99)
2052 - New Georgia Elementary School	54.58	50.82	50.00	46.69	32.48	(10.58)
0109 - North Paulding High School	18.00	18.24	19.34	18.61	12.55	(8.57)
0294 - Northside Elementary School	50.43	52.52	51.22	50.86	31.44	(19.34)
0213 - P. B. Ritch Middle School	57.93	57.69	54.06	58.82	39.43	(14.78)
2552 - Paulding County High School	45.91	46.80	48.16	45.75	31.06	(21.68)
0204 - Roland W. Russom Elementary	26.72	29.57	25.92	26.07	18.51	(12.23)
0197 - Sam D. Panter Elementary School	57.03	55.49	56.47	55.34	39.50	(14.76)
0108 - Sammy McClure Sr. Middle School	15.64	15.79	15.94	18.00	11.78	(6.18)
0210 - Sara M. Ragsdale Elementary	53.07	53.23	51.44	53.21	34.88	(22.75)
0106 - South Paulding High School	34.17	33.35	32.36	32.61	22.16	(15.33)
0192 - South Paulding Middle School	43.94	46.87	50.31	47.03	35.94	(10.86)
4052 - Union Elementary School	41.59	42.28	43.17	45.71	29.09	(22.73)
0113 - WC Abney Elementary	33.02	31.49	30.23	31.80	26.95	(11.05)
<b>Paulding County School District</b>	<b>40.54</b>	<b>40.98</b>	<b>40.77</b>	<b>40.05</b>	<b>27.80</b>	<b>(14.59)</b>
<b>Statewide Average</b>	<b>60.58</b>	<b>60.09</b>	<b>59.45</b>	<b>56.18</b>	<b>45.34</b>	<b>(14.25)</b>

## QBE Made Simple

A look at how the Georgia's Quality Basic Education formula provides funding for Paulding County schools. The information on this page explains how QBE funding is calculated by the State of Georgia. The next page shows where the calculation is shown on the QBE sheet. This page along with the following page is intended to be viewed at the same time to simplify the QBE formula into 7 steps.

### **STEP 1 Count the Students**

Count the full time equivalent of students at each school for each education program

### **STEP 2 Consider State of Georgia QBE Educational Programs Weights & Training and Experience (T&E) Factor**

Since different programs vary in their cost of operation, the State assigns an appropriate weight to reflect these differences. The T&E factor takes into consideration Paulding County teachers' years of experience and level of education to increase the program weights. The revenue amounts per student and Paulding County's T&E factor can be found on the Georgia DOE website.

### **STEP 3 Multiply the number of students counted in each QBE program x the Per Student Revenue**

Amount x Paulding County's Training & Experience Factor

### **STEP 4 The State adds additional funding for Indirect Cost**

Indirect school district costs (Maintenance, School/Central Administration, Media and Professional Development)

### **STEP 5 The State deducts the Local 5 Mill Share Amount**

The State of Georgia requires that Paulding County levy 5 mills (Local 5 Mill Share) locally to support education and this 5 mills is deducted from QBE Formula Earnings.

### **STEP 6 The State deducts Austerity Cuts from the district's earnings**

As a result of the difficult economic environment, the State of Georgia has identified budget reductions to K-12 Education in Georgia called Austerity Cuts. These State reductions have been assessed since 2002 and are deducted from QBE Formula Earnings

### **STEP 7 The State adds funding for State of Georgia Categorical Grants**

Paulding County currently has State Categorical Grant funding for Transportation and Nursing



Paulding County School District  
Fiscal Year Budget

2023

Step 1: Student FTE Count

Step 2: Review Program Weights

Program	Weight
Kindergarten	1.6532
Kindergarten EIP	2.0382
Grades 1-3	1.2859
Grades 1-3 EIP	1.7955
Grades 4-5	1.0358
Grades 4-5 EIP	1.7892
Grades 6-8	1.0281
Middle School	1.1317
Grades 9-12	1.0000
Vocational Lab	1.1907
Remedial	1.3099
Alternative	1.4727
Special Ed Cat I	2.3828
Special Ed Cat II	2.7933
Special Ed Cat III	3.5559
Special Ed Cat IV	5.7624
Special Ed Cat V	2.4532
Gifted	1.6609
ESOL Program	2.5096

Step 3: Step 1 x Step 2 x (1+CCPS  
T&E Factor) = QBE Direct Instruction

Step 4: State Adds Addt'l Funding

Step 5: Deduct Local 5 Mill Share

Step 6: Deduct Austerity Adjustment

Total QBE Formula Earnings

Step 7: Add Categorical Grants

Total QBE Funding

OFFICIAL

Georgia State Department of Education  
Earnings Sheet

School System: 710 - Paulding County

FY 18 INITIAL A

Earnings (\$)

DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL 5 MILLS	STATE FUNDS
Kindergarten Pgm	1,671	9,246,802	130,587	9,377,389	997,574	8,379,815
Kindergarten Early Intr Pgm	172	1,237,800	13,442	1,251,242	133,108	1,118,134
Primary Grade(1-3) Pgm	5,196	23,109,658	446,333	23,555,991	2,505,905	21,050,086
Primary Grd Early Intr(1-3) Pgm	564	3,749,682	48,447	3,798,129	404,048	3,394,081
Upper Elementary Grd(4-5) Pgm	3,334	11,317,328	234,747	11,552,075	1,228,919	10,323,156
UppElem Grd Early Intr(4-5)	447	2,971,822	31,478	3,003,300	319,493	2,683,807
Middle Grade(6-8) Pgm	0	0	0	0	0	0
Middle School(6-8) Pgm	5,742	22,062,841	404,349	22,467,190	2,390,078	20,077,112
High School Gen Educ(9-12)	6,248	19,969,897	709,773	20,679,670	2,199,920	18,479,750
CTAE(9-12) PGM	1,590	5,793,228	521,838	6,315,066	671,802	5,643,264
Students with Disab Cat I	178	1,537,214	44,315	1,581,529	168,244	1,413,285
Students with Disab Cat II	182	1,931,883	23,906	1,955,789	208,056	1,747,733
Students with Disab Cat III	1,125	15,505,225	229,758	15,734,983	1,673,900	14,061,083
Students with Disab Cat IV	214	4,902,321	90,329	4,992,650	531,122	4,461,528
Students with Disab Cat V	530	4,581,416	224,095	4,805,511	511,214	4,294,297
Gifted Student Category VI	1,367	7,898,626	137,931	8,036,557	854,935	7,181,622
Remedial Education Pgm	166	794,598	9,535	804,133	85,544	718,589
Alternate Education Pgm	339	1,622,703	23,873	1,646,576	175,164	1,471,412
Eng Spkrs of Other Lang (ESOL)	69	660,879	3,963	664,842	73,918	620,924
Spec Ed. Itinerant				7,393	786	6,607
Spec Ed. Supplemental Speech				0	0	0
TOTAL DIRECT INSTRU.	20,134	138,923,903	3,326,999	142,250,995	15,133,730	127,126,265
INDIRECT COST						
Central Admin and One Time QBE		3,453,261	443,128	3,896,389	414,501	3,481,888
School Admin		6,881,532	202,777	7,084,309	753,635	6,330,674
Facility M & O			8,681,923	8,681,923	923,560	7,758,363
Sub Total (INDIRECT COST)		10,334,793	9,327,828	19,662,621	2,091,726	17,570,895
MEDIA CENTER PGM		3,366,375	405,562	3,771,937	401,262	3,370,675
20 DAYS ADDITIONAL INSTRUCTION		1,155,492		1,155,492	122,922	1,032,570
STAFF & PROFESSIONAL DEV				655,513	69,734	585,779
PRINCIPAL STAFF & PROF. DEV				10,131	1,078	9,053
MIDTERM HOLD HARMLESS						(2,974,867)
Amended Formula Adjustment						0
Charter System Adjustment				0		0
QBE FORMULA EARNINGS		153,780,563	13,062,089	167,515,652	17,820,452	149,720,370
CATEGORICAL GRANTS						
Pupil Transportation Pgm (Includes 90 Drivers and bus replacement funds of 0)				1,384,284		1,384,284
Sparsity - Regular				0		0
Nursing Services				582,010		582,010
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				169,481,983		148,686,664
Education Equalization Funding Grant				27,368,078		27,368,078
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				196,850,061		176,054,742
Charter Commission Admin - State						0
Military Counselors						0
DCH Direct Payment						0
State Commission Charter Supplement				0		0
TOTAL FUNDING ON THIS ALLOTMENT SHEET				196,850,061		176,054,742

Paulding County School District  
Fiscal Year Budget

2023

PCSD FY2023 QBE Earnings Sheet

OFFICIAL

Georgia State Department Of Education  
Earnings Sheet for FY 2023

5/16/2022

School System: 710 - Paulding County							FY23 Initial				THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$2,897.28									
Earnings (\$)							Earned Positions				Grades K-12									
DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL \$ MILLS	STATE FUNDS	Teacher	Subj. Spec	Couns.	Tech. Spec										
Kindergarten Pgm	2,008	12,553,815	156,928	12,710,743	1,606,988	11,103,755	133.87		4.46	1.83										
Kindergarten Early Intr Pgm	68	552,154	5,314	557,468	70,479	486,989	6.18		0.15	0.06										
Primary Grade(1-3) Pgm	5,132	25,642,231	440,834	26,083,065	3,297,618	22,785,447	301.88	14.87	11.40	4.67										
Primary Grd Early Intrv(1-3) Pgm	646	4,824,913	55,491	4,880,404	617,017	4,263,387	58.73	1.87	1.44	0.59										
Upper Elementary Grd(4-5) Pgm	3,203	12,216,575	225,560	12,442,135	1,573,029	10,869,106	139.26	9.28	7.12	2.91										
UppElem Grd Early Intrv(4-5)	523	3,906,238	36,828	3,943,066	498,512	3,444,554	47.55	1.52	1.16	0.48										
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00										
Middle School(6-8) Pgm	5,619	24,255,181	395,686	24,650,867	3,116,548	21,534,319	280.95	16.29	12.49	5.11										
High School Gen Educ(9-12)	6,445	23,142,458	732,148	23,874,606	3,018,408	20,856,198	280.22		14.32	5.86										
CTAE(9-12) PGM	1,930	7,900,058	633,427	8,533,485	1,078,868	7,454,617	96.50		4.29	1.75										
Students with Disab Cat I	160	1,552,281	39,833	1,592,114	201,287	1,390,827	20.00			0.15										
Students with Disab Cat II	210	2,504,147	27,584	2,531,731	320,081	2,211,650	32.31			0.19										
Students with Disab Cat III	1,242	19,227,299	253,615	19,480,914	2,462,924	17,017,990	248.40			1.13										
Students with Disab Cat IV	316	8,138,573	133,484	8,272,057	1,045,816	7,226,241	105.33			0.29										
Students with Disab Cat V	566	5,491,196	239,090	5,730,286	724,466	5,005,820	70.75			0.51										
Gifted Student Category VI	1,989	12,910,854	200,691	13,111,545	1,657,660	11,453,885	165.75			1.81										
Remedial Education Pgm	694	3,732,020	39,863	3,771,883	476,870	3,295,013	46.27		1.54	0.63										
Alternate Education Pgm	350	1,882,142	24,647	1,906,789	241,071	1,665,718	23.33		0.78	0.32										
Eng.Spkr.s of Other Lang.(ESOL)	146	1,642,273	8,386	1,650,659	208,689	1,441,970	20.86		0.32	0.13										
Spec Ed. Itinerant				1,796	227	1,569														
Spec Ed. Supplemental Speech				19,294	2,439	16,855														
TOTAL DIRECT INSTRUC.	31,247	172,074,408	3,649,409	175,744,907	22,218,997	153,525,910	2,078.14	43.83	59.47	28.42										
INDIRECT COST							Earned Positions													
							Supt.	Asst Supt	Prin.	Asst Prin.	Secty.	Acctt.	VT/SW	Psych.	Sp Ed Ldr	Media Center				
Cent. Admin		4,349,989	0	4,349,989	549,958	3,800,031	1.00	6.00			1.00			12.63	12.63	22.41				
School Admin		8,006,060	216,324	8,222,384	1,039,536	7,182,848			33.00	51.17	61.09									
Facility M & O			9,311,601	9,311,601	1,177,243	8,134,358														
Sub Total (INDIRECT COST)		12,356,049	9,527,925	21,883,974	2,766,737	19,117,237	1.00	6.00	33.00	51.17	62.09	1.00	12.63	12.63	22.41					
MEDIA CENTER PGM.		4,029,710	433,522	4,463,232	564,275	3,898,957										52.46				
20 DAYS ADDITIONAL INSTRUCTION		1,357,264		1,357,264	171,596	1,185,668														
STAFF & PROFESSIONAL DEV				822,957	104,044	718,913														
PRINCIPAL STAFF & PROF. DEV				11,511	1,455	10,056														
MIDTERM HOLD HARMLESS																				
Amended Formula Adjustment						0														
Charter System Adjustment				0		0														
QBE FORMULA EARNINGS		189,817,431	13,610,856	204,283,845	25,827,104	178,456,741	2,078.14	43.83	59.47	28.42	1.00	6.00	33.00	51.17	62.09	1.00	12.63	12.63	22.41	52.46
CATEGORICAL GRANTS							NOTES													
Pupil Transportation Pgm (Includes 90 Drivers and bus replacement funds of 0)							1. Expenditure controls as set forth in O.C.G.A. Section 20-2-167 are reinstated, subject to each district's approved flexibility contract.													
Sparsity - Regular							2. Health Insurance for Certificated Personnel is funded on a per member per month amount(PM/PM) of \$945.00, for an annual funding amount of \$11,340 in QBE under appropriation in FY 2022 (HB 911).													
Nursing Services							3. Teacher Retirement is funded at 19.98% in QBE in FY 2022 (HB 911).													
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION																				
Education Equalization Funding Grant																				
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET																				
Charter Commission Admin - State																				
Military Counselors																				
Local Charter Supplement																				
State Commission Charter Supplement																				
TOTAL FUNDING ON THIS ALLOTMENT SHEET																				
							Total T&E 72,389,244 includes T&E 51,580,344 and HI 20,808,900													

## Local School Administration 2022-2023 School Year

### Elementary Schools



#### Abney Elementary School

- Principal: Scott Brock
- Assistant Principal: Camille Alderman
- Assistant Principal: Kim Hembree
- EAC: Jodie Henson



#### Allgood Elementary School

- Principal: Shetal Slusher
- Assistant Principal: Scott Ragsdale
- Assistant Principal: Dana Packer
- EAC: Michelle Kudwa



#### Baggett Elementary School

- Principal: Jamesa Hodge
- Assistant Principal: Lyn Crowe
- EAC: Melissa Maycumber



#### Burnt Hickory Elementary School

- Principal: Kristi Davis
- Assistant Principal: Benjamin Brooks
- Assistant Principal: Andrea Davis
- EAC: Tricia Langford



#### Dallas Elementary School

- Principal: Tameka Walker
- Assistant Principal: Lisa Brocious
- EAC: Jonicia Thurston



Dugan Elementary School

- Principal: DeAnna Byers
- Assistant Principal: Gina Zuganelis
- EAC: Rhonda Magill



Hiram Elementary School

- Principal: Emily Black
- Assistant Principal: Anjeanetta Cooper
- Assistant Principal: Thomas Beames
- EAC: Ginger Land



Hutchens Elementary School

- Principal: Priscilla Smith
- Assistant Principal: Lindy Beyea
- EAC: Jennifer Conkle



McGairty Elementary School

- Principal: Karla Dodgen
- Assistant Principal: Jacob Griffith
- EAC: Beth Becraft



Nebo Elementary School

- Principal: Rodney Wilkerson
- Assistant Principal: Tasha Adams
- EAC: Heather Powers



New Georgia Elementary School

- Principal: Sonja Nelson
- Assistant Principal: Tracy Gaynor
- EAC: Elizabeth McCrary



Northside Elementary School

- Principal: Giselle Neal
- Assistant Principal: Robert Prince
- EAC: Jayson Willis



Panter Elementary School

- Principal: Heather White
- Assistant Principal: Amy Delaney
- EAC: Anna Carter



Poole Elementary School

- Principal: Kelly Davis
- Assistant Principal: Jacquelyn Gandy
- EAC: Wendy Howd



Ragsdale Elementary School

- Principal: Ann Arnold
- Assistant Principal: Carol Ammons
- EAC: Jodi Ferguson



Roberts Elementary School

- Principal: Paul Wilder
- Assistant Principal: Esther Jones
- EAC: Jennifer Wilson



Russom Elementary School

- Principal: Libby Bell
- Assistant Principal: Betty Nell Gassett
- Assistant Principal: Dustin Schulaireck
- EAC: Gwyneth Posey



Shelton Elementary School

- Principal: Myers Moreland
- Assistant Principal: Andy Davis
- Assistant Principal: Lori Morgan
- EAC: Katie Meeks



Union Elementary School

- Principal: Blake Keown
- Assistant Principal: Endea Hudgins
- EAC: Alecia Pence

Middle Schools



Austin Middle School

- Principal: Larry Sailors
- Assistant Principal: Robert Jarvis
- Assistant Principal: Dannison Curtis
- EAC: Brooke Murphy



Dobbins Middle School

- Principal: Donna Broyles
- Assistant Principal: Jonathan Thomas
- Assistant Principal: Ronnetta Simpson
- EAC: Wendy Mace



East Paulding Middle School

- Principal: Thomas Alverson
- Assistant Principal: Inester Jones
- Assistant Principal: Kimberly Burford
- EAC: Monique Prince





Herschel Jones Middle School

- Principal: Kim Silas
- Assistant Principal: Christopher McAllister
- Assistant Principal: Justin Munoz
- EAC: Rhonda Braswell



McClure Middle School

- Principal: Jaynath Hayes
- Assistant Principal: Tammy Ponder
- Assistant Principal: Jenette Allen
- Assistant Principal: Sean Schinella
- EAC: Teresa Bowles



Moses Middle School

- Principal: Tammy Skelton
- Assistant Principal: Dianah Johnson
- Assistant Principal: Greg Cherry
- EAC: Karen Kirby



Ritch Middle School

- Principal: Christine Carson
- Assistant Principal: Pamela Swiney
- Assistant Principal: Chris Munoz
- EAC: Michelle Pritchett



Scoggins Middle School

- Principal: Dustin Skelton
- Assistant Principal: Marc Renna
- Assistant Principal: Jennifer Godbout
- EAC: Lameisha Williams



South Paulding Middle School

- Principal: James A. Neal, Jr.
- Assistant Principal: Sandra Wood
- EAC: Trina Wheeler



## High Schools



### East Paulding High School

- Principal: Brad Thomason
- Assistant Principal: Andy Dorsey
- Assistant Principal: Angela Johnson
- Assistant Principal: Leslie Ellis
- Assistant Principal: Carole Pearson
- EAC: Andrea Salmon



### Hiram High School

- Principal: Darius Hodge
- Assistant Principal: Jeff Wallace
- Assistant Principal: April Byrne
- Assistant Principal: Borato Broughton
- Assistant Principal: Kristi Gammon
- EAC: Michelle Stubbs



### North Paulding High School

- Principal: Gabe Carmona
- Assistant Principal: Lorilyn Harrell
- Assistant Principal: Matthew Dyer (AD)
- Assistant Principal: Chris Davies
- Assistant Principal: Shannon Lawson
- Assistant Principal: Julie Speeney
- Assistant Principal: Bryce Sellers
- EAC: Kathryn Daniell



### Paulding County High School

- Principal: Craig Wilcox
- Assistant Principal: Kevin Thomas
- Assistant Principal: Heather DeJohn -Mathis
- Assistant Principal: Daniel Pinckney
- Assistant Principal: Chris Stafford
- Assistant Principal: Karmel Tanner
- EAC: Michelle TaiSee



### South Paulding High School

- Principal: Edward Thomas
- Assistant Principal: Chad Tittle
- Assistant Principal: Lamarr Glenn
- Assistant Principal: Robbin Washington
- Assistant Principal: Shannon Toler
- EAC: Cristin Thomason

# Paulding County School District Fiscal Year Budget

2023



## New Hope Education Center

- Director: Vladimir Labossiere
- Assistant Director: Charles Harrison
- Assistant Director: Barbara Crutchfield
- EAC: Shelly Bachemin



## Paulding College and Career Academy (PCCA)

- CEO: Jana Stegall
- Administrator: Vladimir Labossiere





E-SPLOST VI Information



**E-SPLOST NOV. 5 2019**

[www.paulding.k12.ga.us/planningforthefuture](http://www.paulding.k12.ga.us/planningforthefuture)

On Nov. 5, 2019 the voters of Paulding County will be asked to continue the penny sales tax that goes toward constructing new schools, adding classrooms to existing schools, renovating existing facilities, and providing classroom resources and technology for Paulding County students.

### WHAT IS E-SPLOST?

- Special Purpose Local Option Sales Tax (Education)
- **NOT A NEW TAX** - An E-SPLOST funding school construction, renovation and improvements has been in place in Paulding since 1997. Voters must approve every five years.
- One-cent sales tax to help fund capital improvements, including debt repayment for prior bond issues.
- Cannot be used for operating expenses, such as salaries or utilities.
- Everyone who makes a purchase in Paulding County contributes to our schools – even those who don't live in Paulding but spend money here.
- E-SPLOST is a consumption tax, not a property tax.

### PLANNING FOR THE FUTURE

**PROJECTED RECEIPTS**

**\$113,250,182\*** (60 Months)

\*Collection ceiling, listed on referendum, is \$120 million.

**PROPOSED NEW CONSTRUCTION**

**New Middle School Facility \$32.5 million**

**Strategic Additions \$4.1 million**



**PROPOSED RENOVATION PROJECTS**

**Tentative Projects: \$15.8 million\***

- Allgood Elementary School
- Baggett Elementary School
- Dugan Elementary School
- Poole Elementary School
- Austin Middle School

\*Includes capital outlay estimated reimbursement

**Future Facility Needs/Improvements \$13.8 million**

- Continue to monitor growth needs
- Monitor aging facilities

### E-SPLOST FACTS

- Because of E-SPLOST, currently no Bond Millage on Paulding property owners' tax bills.
- Without E-SPLOST, current Bond Millage (2019) would be approximately 1.815.

**Over 22 years, E-SPLOST has:**

- Paid off bond debt, which keeps property taxes lower;
- Purchased land;
- Helped construct 21 new schools;
- Added, renovated, and equipped hundreds of classrooms;
- Funded Technology, Fine Arts, and Athletics
- Helped maintain and renovate existing facilities.

### PROPOSED FACILITY IMPROVEMENTS

<b>Technology Enhancements</b>	<b>\$2.5 million</b>
<b>Fine Arts Initiatives</b>	<b>\$1.6 million</b>
• K-5 Music & Visual Arts equipment	
• 6-8 Band, Choral and Visual Arts Equipment	
• 9-12 Band, Choral, Visual Arts Equip. & Performing Arts Center Upgrades	
<b>Physical Education</b>	<b>\$1.4 million</b>
• Tennis courts resurfacing	
• Track resurfacing	
• Gym floor refinishing (elementary/middle)	
<b>Athletic Facilities</b>	<b>\$1.9 million</b>
• Equal distribution for all five high schools	

### PROPOSED SAFETY & SECURITY

**Upgrades \$6.0 million**



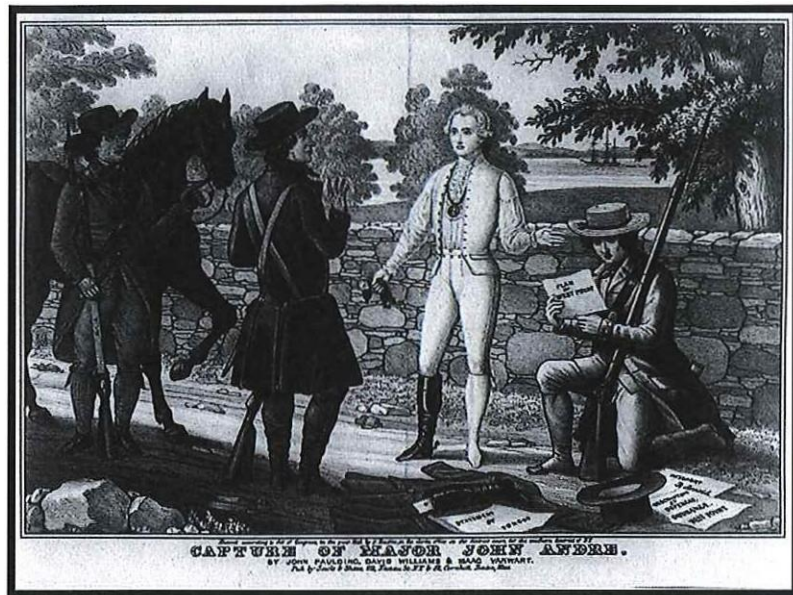
- Enclosed connecting corridors (elementary/middle)
- Fire alarms & intercoms

## History of Paulding County

### The Beginning:

Paulding County was founded on December 3, 1832 as Georgia's 89th county. Paulding County is named after John K. Paulding, a Revolutionary War hero, who captured the British spy Major John Andre. Major Andre was an accomplice to Benedict Arnold in the attempted surrender of the fort in West Point, New York to the British Army.

Paulding County was one of ten counties that formed Cherokee County. On December 3, 1832 an act of the Georgia General Assembly separated Cherokee County into Union, Murray, Lumpkin, Gilmer, Forsyth, Floyd, Cobb, Cherokee, Cass (now known as Bartow), and Paulding. Van Wert became the county seat. Van Wert was named after Isaac Van Wert, another Revolutionary War soldier who participated in the capture Major John Andre.



In the Gold Lottery of 1832, Paulding County was separated into forty-acre "gold lots." People came from other parts of Georgia and other states to seek gold; however, many were not successful. Some of the immigrants remained in the county for agricultural purposes thus farming became the main occupation for Paulding County. Primary crops grown in Paulding County were cotton, corn, wheat and tobacco. Although the Removal Act was passed in 1830, most Cherokee Indian tribes that had inhabited much of Georgia did not leave Paulding County until 1838 on the Trail of Tears.

Between 1832 and 1874, parts of Paulding were annexed into Carroll, Cobb, Polk, and Douglas counties. On December 20, 1851, a section of Paulding was used to form Polk County and the county seat of Van Wert was included in Polk County. Dallas became Paulding County's new seat in 1851. Dallas is named after George Mifflin Dallas, Vice President of the United States under James Polk. On May 14, 1852, Dallas was founded on land deeded from Garrett H. Spinks and became incorporated in 1854. Paulding County has two other incorporated cities, Hiram and Braswell.



#### Our Courthouse:

The first two courthouses of Paulding were built in the county seat of Van Wert. In 1854, Paulding County purchased land to build another courthouse in the county seat of Dallas. In 1892, the new courthouse was constructed. The building has been renovated several times throughout the years. The George T. Bagby Annex building was constructed in 1990. In 2008, the new Watson Government Complex opened and was dedicated to the Watson family. The new site is located at Constitution Boulevard in Dallas. The complex is the location of the courthouse and the administration offices for Paulding County.



#### The Civil War & Other Happenings:

Paulding County is well known for its role in the Civil War. In 1864, Union General William T. Sherman planned to take over Dallas to control the traffic on the county roads that led to larger cities such as Atlanta and Kennesaw. Confederate General Joseph Johnson

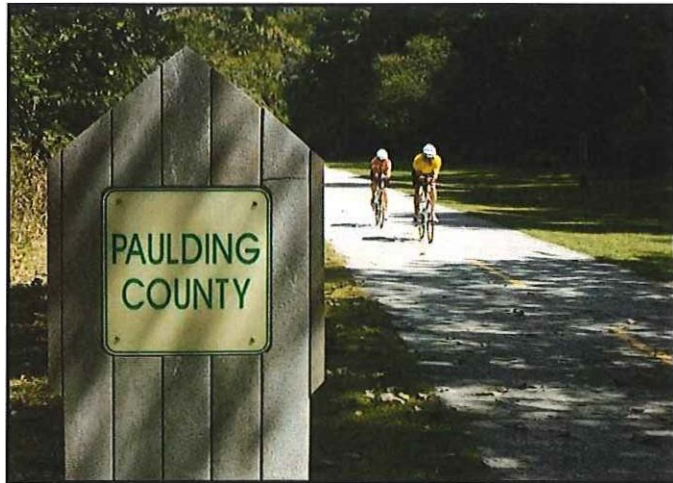
commanded his troops to stop the Union from the attempted take-over. Because of the Union's attempt to control part of Paulding County, three battles took place at New Hope Church, Dallas and Pickett's Mill. The battles delayed Sherman's attack on Atlanta. Paulding County's historic Henderson House served as the Union headquarters. Today, Pickett's Mill is one of the best preserved Civil War sites in the nation.

After the reconstruction period, Paulding County began to flourish. Construction of the Southern and Seaboard Railroads began in 1882. Paulding County was also introduced to the textile industry at this time. Both industries played a great role in the growth of the county. Along with the introduction of the railroad and the textile industry, Paulding County's first newspaper was introduced, The Dallas New Era.

On October 18, 1903, "Ole 88" Engine 345, jumped the tracks and tore down part of the Pumpkinvine Creek Trestle. Pumpkinvine Creek Trestle, which was originally built in 1901, was rebuilt after the accident. The trestle is over 750 feet long and towers 126 feet above Pumpkinvine Creek. The trestle was restored in 1999 and now serves as part of the Silver Comet Trail.

On April 4, 1977, Southern Airways Flight 242 departed from Huntsville, Alabama traveling to Atlanta. The flight crew was advised of the presence of thunderstorms and possible tornadoes along their route prior to their departure. The flight crew had flown that same route from Atlanta earlier in the day and only encountered mild turbulence and light rain. During the flight, the weather intensified. The aircraft entered a thunderstorm cell and encountered excessive amounts of water and hail. The windshield was damaged by hail. Due to the massive amounts of water ingested, both engines failed.

The pilots executed an emergency landing on State Route 92, also known as Highway 381 or Dallas-Acworth Highway, located in the New Hope Community. When landing, the aircraft collided with a gas station/convenience store and several other structures. The flight crew and sixty-two passengers aboard the aircraft died including eight people on the ground. Twenty-one passengers including both flight attendants survived.



The famous Silver Comet Trail, which runs through parts of the county, was originally a railroad. The trail is named after the Silver Comet Locomotive. The locomotive was a passenger train with dining and sleeping amenities. In 1992, The Georgia Department of Transportation purchased the abandoned railway from CSX. The land was purchased with the intentions of it becoming a transit extension but currently the land is being used as a trail for Paulding, Cobb, and Polk Counties. Construction on the trail began in Smyrna in 1998 and was completed in 2008 in Anniston, Alabama. The Silver Comet Trail is perfect for walking, biking, rollerblading, dog walking and horse riding.

## Glossary and Exhibits

---

### Glossary

This glossary contains definitions of terms necessary for a common understanding of the *PCSD Budget Book*. Some of these definitions are not primarily financial accounting terms, but have been included due to their significance to the accounting and budgeting process. The glossary is arranged alphabetically with appropriate cross-referencing where necessary.

#### **AD VALOREM TAXES**

Taxes levied on the assessed valuation (less exemptions) of real and personal property, including automobiles.

#### **AMERICAN RESCUE PLAN (ARP) ACT**

The American Rescue Plan (ARP) Act was signed into law by President Joe Biden on March 11, 2021, to speed up the United States recovery from the economic and health effects of the COVID-19 pandemic and the ongoing recession. ARP ESSER funds will allow SEAs to take additional steps to safely reopen schools for in-person instruction and keep them open, and to address the disruptions to teaching and learning resulting from the pandemic. At the state level, ARP funds will be used to address lost learning opportunities, remove barriers to learning, and personalize supports for students, schools, and educators.

#### **APPROPRIATION**

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

#### **APPROPRIATION CONTROL**

The control or management of a school district's business affairs in accordance with an approved budget and with a responsibility to keep expenditures within authorized amounts.

See also BUDGETARY CONTROL.

#### **AUSTERITY**

Measures taken by government to reduce expenditures in an attempt to shrink a growing budget deficit.

#### **BALANCE SHEET**

A summarized statement, as of a given date, of the financial position of a local education agency per fund and/or all funds combined showing assets, liabilities, reserves and fund balance.

#### **The Paulding County Board of Commissioners (BOC)**

The tax levying authority in Paulding County.



### **BOARD OF EDUCATION (DISTRICT)**

The elected or appointed body which has been created according to State law and vested with responsibilities for educational activities in a given geographical area. These bodies are sometimes called school boards, governing boards, boards of directors, school committees, school trustees, etc. This definition relates to the general term and covers State boards, intermediate administrative unit boards, and local basic administrative unit boards.

### **BOND**

A written promise, generally under seal to pay a specified sum of money, called the face value, at a fixed time in the future, called the maturity date, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

### **BONDED DEBT**

The part of the school district debt which is covered by outstanding bonds of the district. This type of debt is sometimes called "Funded Debt."

### **BONDS ISSUED**

Bonds sold to a holder, to whom the issuer is indebted.

### **BUDGET**

A budget is a plan of financing operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect. The third part consists of schedules supporting the summary. These schedules show in detail the proposed expenditures and means of financing them together with information as to past years' actual revenues and expenditures and other data used in making the estimates.

### **BUDGET ADJUSTMENT (AMMENDMENT)**

An administrative procedure used to revise a budgeted amount after the Annual Budget has been adopted by the Board of Education and approved by the State Board of Education.

### **BUDGETARY CONTROL**

Budgetary Control refers to the management of the business affairs of the school district in accordance with an approved budget. Budget managers have a responsibility to keep expenditures within the authorized amounts.

See also APPROPRIATION and POSITION CONTROL.

### **CAPIAL ASSET**

Capital Assets are items owned by the Paulding County School District such as land, buildings, equipment and other that are used over a period of time to provide service to the organization and the organization community. Capital assets may be used to produce goods or to repair, maintain or construct other assets.

### **CAPITAL BUDGET**

The capital budget is a plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget. If a Capital Program is in operation, it will be the first year thereof. A Capital Program is sometimes referred to as a Capital Budget.

See also CAPITAL PROGRAM.

### **CAPITALIZATION**

A process of defining the value or threshold used to determine whether an item will need to be recorded as expenditure or kept as a fixed asset.

### **CAPITAL OUTLAYS**

Expenditures which result in the acquisition of or addition to fixed assets.

### **CAPITAL PROGRAM**

A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

### **CAPITAL PROJECTS**

Capital Projects are those that result in the acquisition or construction of land, buildings and related improvements.

### **CAREER & TECHNICAL EDUCATION (CTAE)**

Career & Technical Education programs provide students opportunities to apply mathematics, science and communication competencies in laboratory and occupational settings that develop specific technical skills applicable in broad concentration areas.

### **CHART OF ACCOUNTS**

A list of accounts systematically arranged, applicable to a specific concern, listing account names and numbers, if any. A chart of accounts, accompanied by descriptions of their use and of the general operation of the books of accounts, becomes a classification or manual of accounts: a leading feature of a system of accounts.

## **CONTINGENCY**

Amount of money set aside for emergency school needs during the year.

## **CONTRACTED SERVICES**

Contracted Services are a type of expenditure that includes labor, material and other costs for services rendered by personnel who are not on the payroll of the local education agency.

## **CORONAVIRUS, AID, RELIEF AND ECONOMIC SECURITY (CARES) ACT**

Passed by Congress and signed into law by President Trump on March 27, 2020. The funding provides flexibility for states to respond to the COVID-19 emergency in K-12 schools. Funds to local school districts may be used for coronavirus response activities, such as planning for and coordinating during long-term school closures, purchasing educational technology to support online learning for all student, and additional activities authorized by federal elementary and secondary education laws.

## **CORONAVIRUS RESPONSE AND RELIEF SUPPLEMENTAL APPROPRIATIONS (CRRSA) ACT**

The Coronavirus Response and Relief Supplemental Appropriation (CRRSA) Act signed into law by President Donald Trump on December 27, 2020, provides an additional \$54.3 billion for an ESSER II fund. Following the same distribution as the CARES Act, which is based on the share of ESEA Title I, Part A funds follows the same use for coronavirus-response activities. Planning for and coordinating activities that address learning loss, preparing schools for reopening, testing, repairing, upgrading projects to improve air quality in school buildings, and additional activities authorized by federal elementary and secondary education laws are continually permitted.

## **COST PER PUPIL**

By dividing a monetary amount by an enrollment number, can be normalized across schools and districts in order to determine relative efficiencies. Possible measures can include budget or expenditure data for a given period of time, or a pupil unit of measure such as daily membership or daily enrollment.

## **COUPON RATE**

A coupon rate is the yield paid by a fixed-income security; a fixed-income security's coupon rate is simply the annual coupon payments paid by the issuer relative to the bond's face or par value. The coupon rate is the yield the bond paid on its issue date.

## **CTAE**

Career Technical Agricultural Education; 17 Georgia Career Clusters with over 130 career pathway course offerings to prepare students for future career opportunities, apprenticeships, or military.

## **DEBT**

A debt is an obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants and notes, etc.

**DEBT LIMIT**

The debt limit is the maximum amount of gross or net debt that is legally permitted.

**DEBT SERVICE**

Interest and principal payments associated with the issuance of bonds.

**DELINQUENT TAXES**

Delinquent taxes are those that remain unpaid on or after the date on which a penalty for non-payment is attached.

**Digital Learning**

Instruction provided in a blended or alternative platform to engage students.

**DIVISION (DEPARTMENT)**

A division is a major administrative component of the school system that indicates overall management responsibility for an operation or a group of related operations within a functional area.

**EAC**

Evaluation and Assessment Coordinator

**ELEMENTARY SCHOOL**

A school classified as elementary by state and local statutes or practices and composed of kindergarten through grade five.

**EMPLOYEE BENEFITS (FRINGE)**

Amount paid by the school system on behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are, in a sense, overhead payments. They are fringe benefit payments, and while not paid directly to employees, are part of the cost of salaries and benefits. Examples include: (a) group health or life insurance, (b) contribution to employee retirement, (c) Social Security and (d) Worker's Compensation.

**ENGLISH FOR SPEAKERS OF OTHER LANGUAGES (ESOL)**

A program that provides English instruction for students whose first language is one other than English.

**ESEP**

Exceptional Students Education Program

## **EXPENDITURES**

This includes total charges incurred, whether paid or unpaid, for current expense, capital outlay and debt service.

## **FISCAL PERIOD**

Any period at the end of which a local education agency determines its financial position and the results of its operations. The period may be a month, a quarter, or a year, depending upon the scope of operations and requirements for managerial control and reporting purposes.

## **FISCAL YEAR (FY)**

A twelve-month period of time to which the annual budget applies and at the end of which a local education agency determines its financial position and their results of its operations. For Paulding County School District this period is July 1 through June 30.

## **FRINGE BENEFITS**

Total employers share of F.I.C.A. Taxes, hospitalization, dental, disability, worker's compensation, unemployment and retirement contributions made on behalf of employees.

See also EMPLOYEE BENEFITS.

## **FULL-TIME EQUIVALENT – EMPLOYEE (FTE)**

The amount of employed time required in a part-time position expressed in proportion to that required in a full-time position, with 1.0 representing one full-time position. It is derived by dividing the amount of employed time in the part-time position by the amount of employed time required in a corresponding fulltime position.

## **FULL-TIME EQUIVALENT – STATE FUNDING (FTE)**

Local school systems in Georgia must report enrollment at least twice during the school year for funding purposes. This reporting reflects the school day being divided into six parts (periods). The student is counted six times, according to which programs he or she participates in during the day.

Each student is counted for each one-sixth of the school day for the eligible program in which he or she is enrolled. The resulting total, when divided by six, is known as the full-time equivalent (FTE) program count. An average of three reported counts are used in the funding formula.

See also QUALITY BASIC EDUCATION.

## **FUNCTION<sup>15</sup>**

Function is an accounting term relating to both the budget and the financial report. A “function” is a grouping of activities being performed for which salaries and other types of direct costs are expended and accounted. Functions and sub functions consist of activities which have somewhat the same general operational objectives. Furthermore, categories of activities comprising each of these divisions and subdivisions are grouped according to the principle that the activities should be combinable, comparable, relatable and mutually exclusive. Both the budget and the financial reports group activities within “functions.”

### **INSTRUCTION (1000)**

Instruction includes activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process. Note: Counselors and Technology Specialists funded through QBE are allowable charges to this function for expenditure control purposes.

### **PUPIL SERVICES (2100)**

Activities designed to assess and improve the well-being of students and to supplement the teaching process. Activities include guidance, counseling, testing, attendance, social work, health services, etc. Also include supplemental payments for additional duties such as coaching or supervising extracurricular activities.

### **IMPROVEMENT OF INSTRUCTIONAL SERVICES (2210)**

Technical and logistical support activities designed to aid teachers in developing the curriculum, preparing and using special curriculum materials, and understanding the various techniques that stimulate and motivate students. These services facilitate, sustain, and enhance instruction techniques. Includes costs associated with technology personnel (Technology Specialists), contracted support services, systems planning and analysis, systems application development, network support services, and other technology-related costs that relate to the support of instructional activities. Effective FY 2018 – All Instructional Staff Training (professional development) costs will be reported using Function 2213. Training and professional development for other, non-instructional employees should be reported in their respective functions.

---

<sup>15</sup> Georgia DOE Chart of Accounts, 6/14/21

#### **INSTRUCTIONAL STAFF TRAINING (2213)**

Activities associated with the professional development and training of instructional personnel. These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of instructional personnel. Training that supports the use of technology for instruction should be included in this code. The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should be captured in this function code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors. It should be noted that the salary of a teacher who is attending training would still be reported in function 1000.

#### **EDUCATIONAL MEDIA SERVICES (2220)**

Activities concerned with directing, managing and operating educational media centers. Included are school libraries, audio-visual services and educational television.

#### **FEDERAL GRANT ADMINISTRATION (2230)**

Activities concerned with the demands of Federal Programs grant management. Federal Indirect Cost Charges should continue to be charged to 2300-880.

#### **GENERAL ADMINISTRATION (2300)**

Activities concerned with establishing and administering policy for operating the LUA. These include the activities of the members of the Board of Education. Local activities in interpretation of the laws and statutes and general liability situations are charged here, as are the activities of external auditors. Also recorded here are activities performed by the superintendent, administrative support personnel and deputy, associate, or assistant superintendent having overall administrative responsibility.

#### **SCHOOL ADMINISTRATION (2400)**

Activities concerned with overall administrative responsibility for school operations. Included are activities of principals, assistant principals, full time department chairpersons and clerical staff.

#### **SUPPORT SERVICES – BUSINESS (2500)**

Activities concerned with the fiscal operation of the LUA, including budgeting, financial and property accounting, payroll, inventory control, internal auditing and managing funds. Also included are purchasing, warehouse and distribution operations, and printing, publishing and duplicating operations.



**MAINTENANCE AND OPERATION OF PLANT SERVICES (2600)**

Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools. Property insurance expenditures are recorded in this function.

**STUDENT TRANSPORTATION SERVICE (2700)**

Activities concerned with the conveyance of students to and from school and trips to school activities. These activities include supervision of student transportation, vehicle operation, servicing and maintenance, bus monitoring and traffic direction. Transportation insurance expenditures are charged to this function.

**SUPPORT SERVICES – CENTRAL (2800)**

Central Office activities other than general administration and business services. Included are personnel services, data processing services, strategic planning including research, development and evaluation on a system-wide basis; and public relations activities, such as writing, editing and other preparation necessary to disseminate information to students, staff and the general public.

**OTHER SUPPORT SERVICES (2900)**

All other support services not properly classified elsewhere in the 2000 series.

**SCHOOL NUTRITION PROGRAM (3100)**

Activities concerned with providing food to students and staff in a school or LUA. This service area includes the preparation and serving of regular and incidental meals or snacks in connection with school activities and delivery of food. Activities should be recorded in Fund 600 (School Nutrition Program) except when paid by federal funds from fund 100 on behalf of the food service operation due to a shortage of funds or by special arrangement.

**ENTERPRISE OPERATIONS (3200)**

Activities that are financed and operated in a manner similar to private business enterprises - where the intent is to recover costs through user charges. Examples: LUA operated bookstore, cannery or freezer plant operation, stadium operation, etc.

**COMMUNITY SERVICES OPERATIONS (3300)**

Activities concerned with providing community services to students, staff or other community participants. Examples of this function would be the operation of a community swimming pool, a recreation program for the elderly, a child care center for working mothers, etc.

**FACILITIES ACQUISITION AND CONSTRUCTION SERVICES (4000)**

Activities concerned with the acquisition of land and buildings; renovating buildings; the construction of buildings and additions to buildings, initial installation or extension of service systems and other build-in equipment; and improvements to sites.

**OTHER OUTLAYS (5000)**

Outlays which cannot be properly classified as expenditures, but require budgetary or accounting control. Transfers to other funds are recorded as 5000-930.

**DEBT SERVICE (5100)**

Outlays to retire the long-term debt (obligations in excess of one year) of the LUA. Included are payments of principal, interest and paying agents' fees. Interest on current loans (repayable within one year) is charged to function 2500.

**FUND**

A fiscal and accounting entity which is comprised of a self-balancing set of accounts that reflect all assets, liabilities, equity, revenue and expenditures (or expenses) necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for purposes of legal compliance, different natures of the activities performed, measurement of different objectivities and to facilitate management control.

**FUND BALANCE**

Fund Balance refers to the excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over the liabilities, reserves and appropriations for the period.

**FUND BALANCE – UNASSIGNED**

That portion of the excess funds which has no legal commitments or formal designations by the Board for future funding needs.

**FUND, CAPITAL PROJECTS**

The Capital Projects Fund is used to account for all resources used for acquiring capital sites, buildings, and equipment as specified by the related bond issue. Capital project funds are designated to account for acquisition or construction of capital outlay assets which are not acquired directly by the general fund, special revenue funds or enterprise funds. Capital project funds have been developed to account for the proceeds of a specific bond issue and revenue from other possible sources which are designated for capital outlay, i.e., for land, buildings and equipment.

#### **FUND, DEBT SERVICE**

The fund used to finance and account for payment of principal and interest on all long-term general obligation debts. Debt service funds are used to accumulate resources over the outstanding life of the bond issue in an amount equal to the maturity value. Cash of the debt service may be invested in income producing securities which are converted back into cash at the maturity date for use in retiring bonds.

#### **FUND, GENERAL**

The fund used to finance the ordinary operations of the education agency. It is available for a legally authorized purpose and consists of money not specifically designated for some other particular purpose.

#### **FUND, SPECIAL REVENUE**

A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes.

#### **FUND, FIDUCIARY**

The fund used to account for money and property held in trust by a school system for individuals, government entities, or non-public organizations. A Trust Fund is usually in existence over a longer period of time than an Agency Fund. Primarily, Agency Funds function as a clearing mechanism for cash resources collected by the district held for a short period and then disbursed to authorized recipients.

#### **GaDOE**

Georgia Department of Education

#### **GENERAL OBLIGATION BONDS**

Bonds issued to finance major projects with resources from tax collection to repay debt. The full faith, credit and taxing power of the government back this type of bond.

#### **GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP)**

A system of uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

#### **Georgia State Financing and Investment Commission (GSFIC)**

The State's premier resource for financial and construction management services.

#### **GRANT**

Contribution of either money or material goods given by a contributing unit (public or private) to another receiving unit and for which the contributing unit expects no repayment. Grants may be for a specific or general purpose.

**HIGH SCHOOL (SECONDAY EDUCATION)**

A school classified as high school by state and local statutes or practices and composed of grades nine through twelve.

**INTER-FUND TRANSFERS**

Amounts transferred from one fund to another fund.

**IDEA**

Individual with Disabilities Act – education law that offers supplemental funding for services to students with very specific educational disabilities.

**KINDERGARTEN**

A group or class that is organized to provide educational experience for children for the year immediately preceding the first grade and conducted during the regular school year.

**KPI (Key Performance Indicator)**

A quantifiable measure of performance over time for a specific objective.

**L4GA**

Literacy for Learning, Living and Leading. Collaborative grant for PK-12 reading development.

**LAPSE**

A lapse is the difference between budgeted revenue and expenses and actual revenue and expenses.

**LOCAL EDUCATION AGENCY (LEA)**

As defined by the Elementary and Secondary Education Act, a Local Education Agency is a public board of education or other public authority legally constituted within a State for either administrative control or direction of, or to perform a service function for, public elementary schools or secondary schools in a city, county, township, school district, or other political subdivision of a State, or for a combination of school districts or counties that is recognized in a State as an administrative agency for its public elementary schools or secondary schools.

**LEVY**

(Verb) To impose taxes or special assessments or (noun) the total of taxes or special assessments imposed by a governmental unit.

**MAINTENANCE & OPERATIONS (M&O)**

Refers to the cost associated with the maintenance and operations of the school district.

### **MIDDLE SCHOOL (PRIMARY EDUCATION)**

A school classified as middle by state and local statutes or practices and composed of grades six through eight.

### **MILLAGE RATE**

The ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value established by the governing authority each fiscal year.

A millage rate may be levied for the maintenance and operation of the school district (M&O millage) or to fund debt service (Bond millage).

A mill is equal to \$1 for each \$1000 of taxable property value.

### **MODIFIED ACCRUAL BASIS**

The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under this basis, revenues and other financial resources are recognized when they accrue, that is when they become both “measurable” and “available” to finance expenditures of the current period. Expenditures are recognized when the fund liability is incurred.

### **Net Digest**

The Paulding County Tax Assessor’s summary of the projected taxable value of all commercial, industrial and residential property in the school district less exemptions and rollbacks.

### **Net Digest Per Student (NDPS)**

The Paulding County Tax Assessor’s summary of the projected taxable value of all commercial, industrial and residential property in the school district divided by the number of students enrolled in Paulding County School District.

### **OBJECT**

An accounting term used to describe the service or commodity obtained as a result of a specific expenditure or to describe a specific revenue source.

### **ORIGINAL BUDGET**

Original budget adopted by the governing body before any budget adjustments.

### **Other Sources (Uses)**

Transfers In and Transfers Out in financial reporting. See definitions below.

### **PAYROLL COSTS**

All costs covered under the following objects of expenditures: Certified Salaries, Classified Salaries and Employee Benefits.

#### **PERSONNEL COSTS – FULLY LOADED**

Personnel Costs are expenditures for salaries, fringe benefits, etc.

#### **PER PUPIL (ALLOTMENT)**

The per pupil allotment is an allotment to each school for materials and supplies based on the quantity and characteristics of those pupils.

#### **PER PUPIL (EXPENDITURE)**

This refers to expenditures for a given period of time divided by a pupil unit of measure.

#### **POSITION CONTROL**

The control or management of a school district's personnel allotments in accordance with an approved budget and with a responsibility to keep expenditures within authorized amounts.

#### **PROGRAM**

In budgeting, a program refers an effort to accomplish a specific objective or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained per program.

#### **PROGRAM WEIGHTS**

Since different programs vary in their cost to operate, each of the nineteen (19) QBE programs is assigned a different program weight. These weights reflect the cost of teachers, paraprofessionals and other instructional personnel; instructional materials; facility maintenance and operation (M&O) costs; media center personnel and material costs; school and central office administration costs and staff development.

See also QBE.

### **QUALITY BASIC EDUCATION ALLOTMENTS (QBE)**

Funds are allotted by the State on the basis of “Weighted” FTE (Full-time Equivalent students) to the local school system. The following are nineteen (19) programs of allotment under QBE:

1. Kindergarten (EIP)
2. Grades 1 - 3 (EIP)
3. Grades 4 - 5 (EIP)
4. Kindergarten
5. Grades 1 – 3
6. Grades 4 – 5
7. Grades 6 – 8
8. Grades 9 – 12
9. HS Vocational Lab
10. English for Speakers of Other Languages (ESOL)
11. Middle School Program
12. Persons with disabilities: Category I
13. Persons with disabilities: Category II
14. Persons with disabilities: Category III
15. Persons with disabilities: Category IV
16. Persons with disabilities: Category V
17. Intellectually Gifted Students: Cat VI
18. Remedial Education
19. Alternative Education
20. ESOL

### **QBE – MID-TERM ADJUSTMENT**

Because the QBE formula is based on FTE counts which are taken primarily in the previous school year, there will be a need to adjust the total allotment as more recent counts become available. If the more recent counts result in an increase in funds needed, the State Board will request the additional funds from the General Assembly.

### **REIMBURSEMENT**

Cash or other assets received as a repayment of the cost of work or services performed or of other expenditures made for or on behalf of another governmental unit or department, or for an individual, firm or corporation.

### **RESERVE FOR GROWTH (CONTINGENCY)**

An amount reserved by the Board to accommodate student growth beyond projections and state compliance situations.



## **REVENUE**

Additions to the assets of a fund that are made available to finance the fund's expenditures during a fiscal period.

## **ROLLBACK**

A rollback is a reduction in the millage tax rate to offset any increased revenue resulting from property re-evaluation.

## **RTI**

Response to Intervention: multi-tier approach to early identification and support of students with learning and behavior needs.

## **SALARIES**

This includes expenditures for hourly, daily and monthly salaries including overtime pay and sick pay.

## **SOURCE OF FUNDS**

This dimension identifies the expenditure with the source of revenue, i.e., local, state, federal and others.

## **SPECIAL EDUCATION**

Consists of direct instructional activities designed to deal mainly with the following pupil exceptionalities: the physically handicapped, the emotionally and/or socially handicapped, the culturally handicapped (including compensatory education), the mentally retarded, and the mentally talented and gifted.

## **SPECIAL PURPOSE LOCAL OPTION SALES TAX FOR EDUCATION (E-SPLOST)**

Authorized by the State of Georgia and then "opted-in" by local governments, an E-SPLOST is a 1% sales tax voted on and approved by citizenry to be used by that government.

## **STATE HEALTH BENEFIT PLAN**

The cost of employee health insurance is determined on an annual basis by the State Personnel Board.

## **Strategic Waiver School System (SWSS)**

Contract between state and county for student achievement accountability. Provides flexibility from state board rules.

## **STEP INCREASE**

A scheduled annual increase to an eligible employee's salary based on pay grade and performance reviews. A step increase may be withheld from employees based on poor evaluations. A step increase is distinct from a salary raise which is determined for all or groups of employees by the Board.

## **STUDENT-ACTIVITY FUNDS**

Services for public school pupils, such as entertainment, publications, clubs, band, and orchestra, that are managed or operated by the student body under the guidance and direction of an adult and are not part of the regular instructional program.

## **TAX DIGEST**

The Paulding County Tax Assessor's summary of the projected taxable value of all commercial, industrial and residential property in the school district.

## **TEACHER ALLOTMENT**

The teachers are allotted to each school on the basis of active enrollment. The formula used for allocations meet the provisions of the State Board of Education and accrediting standards.

## **TEACHER RETIREMENT SYSTEM (TRS)**

The Georgia Teacher Retirement System is a cost-sharing multiple-employer public employee retirement system. The participation of all teachers and certain other designated employees is mandated by statute. The TRS is funded through a combination of employee, employer, and State contributions.

## **TITLE AD VALOREM TAX**

Vehicles purchased on or after March 1, 2013 and titled in Georgia are exempt from sales and use tax and the annual ad valorem tax. Instead, these vehicles are subject to a one-time title ad valorem tax that is based on the value of the vehicle.

### **Title I**

Elementary schools receive federal funding to be applied to additional services, support, and resources in support of enabling disadvantaged students.

### **Title II**

Supporting effective instruction grant for development of teachers.

### **Title IV**

Student Support and Academic Enrichment grant to improve school environment conditions to support learning.

## **TRAINING AND EXPERIENCE (T&E)**

This is a measure representing the combination levels of training and experience held by an employee. This measure is used to augment the base state funding levels.

## **Transfers-In**

Amounts transferred to another fund.

**Transfers-In**

Amounts transferred from another fund.

**VOCATIONAL PROGRAM**

A program offered for the primary purpose of offering education and training in one or more semi-skilled, skilled, or technical occupations.

**WEIGHTED FULL-TIME EQUIVALENT (WFTE)**

The result of FTE counts times the State-assigned program weight for each of the nineteen (19) QBE programs.

**WORKING BUDGET**

An increase or decrease to the Original Budget amount as adopted by the Board.