

Budget Update



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Agenda

1. Budget Approval Timeline
2. FY2019 Enrollment Projections
3. FY2019 Budget Update:
*Original Budget Presentation and
Current Digest and Five Year History*
Appendix



June 12, 2018



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Budget Approval Timeline

FY2019 Budget Milestones

- January 23, 2018 – Budget Timeline Presentation
 - February 27, 2018 – HR Certified Staffing Cycle Presentation
 - March 13, 2018 – Budget Primer Presentation
 - March 27, 2018 – Revenue and Allotment Projections Presentation
 - April 24, 2018 – Initial Budget Presentation
 - **May 8, 2018 – Tentative Budget Presentation and Adoption**
 - June 2018 – Receive Final *Consolidation and Evaluation of Digest* from Tax Commissioner
 - **June 12, 2018 – Original Budget Presentation and Adoption (with Tentative Millage Rate)**
 - June 12, 2018 – Current Tax Digest and Five Year History Presentation
- Indicates BOE Action is Required
- Deadline for Budget Adoption – June 30, 2018

Today
June 12, 2018
Original Budget Presentation and Adoption



- May 8, 2018 – Publish Budget Report
- May 8, 2018 – 2nd Public Meeting on Proposed Budget (Regular Meeting)
- April 24, 2018 – 1st Public Meeting on Proposed Budget (Regular Meeting)
- April 19 - 25, 2018 – Advertise two Public Meetings on Proposed Budget

May 10, 2018 – Final Pre-Consolidation Digest approved
May 25, 2018 – 2018 Assessment Notices, 45-day appeal
Tax Commissioner submits the final Digest and millage
August 2018 – BOC adopts the millage rate and GaDOR approves final digest and issues a collection order

- July 24, 2018 – Adoption of Millage Rate Recommendation
- July 24, 2018 – Budget Amendment, if necessary
- August 2018 – Financial Certification and DOR Collection Order
- July 24, 2018* – 3rd Public Hearing (8:00am)
- July 17, 2018* – 2nd Public Hearing (Called Meeting at 6:00pm)
- July 12 - 18, 2018* – Advertise 3rd Public Hearing
- July 10, 2018* – 1st Public Hearing (5:30pm)
- July 5 - 11, 2018* – Advertise 2nd Public Hearing
- June 28 - July 4, 2018* – Advertise 1st Public Hearing
- June 21, 2018* – Issue Millage Rate Press Release
- June 21 - July 4, 2018 – Advertise Five Year History

** If Millage Rate Exceeds Rollback Rate*



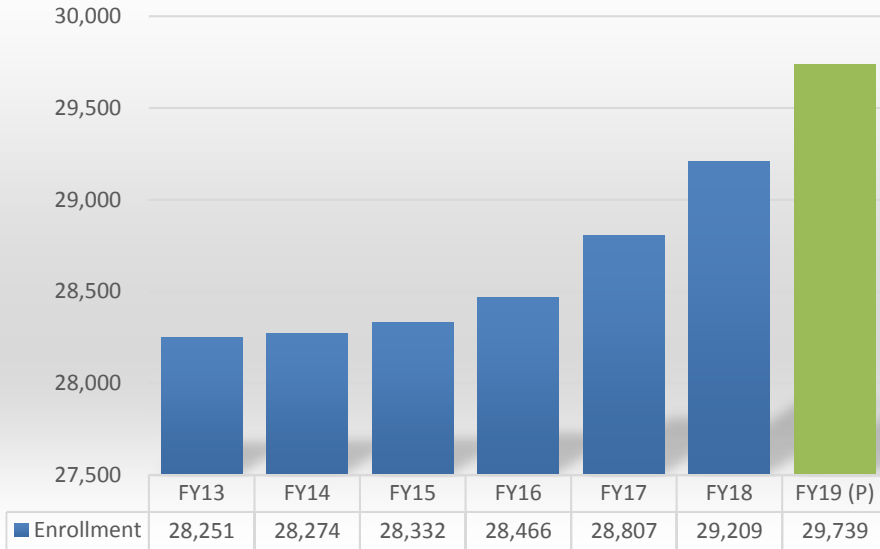
FY2019 Public Meetings and Hearings, Press Releases, Advertisements and Notices



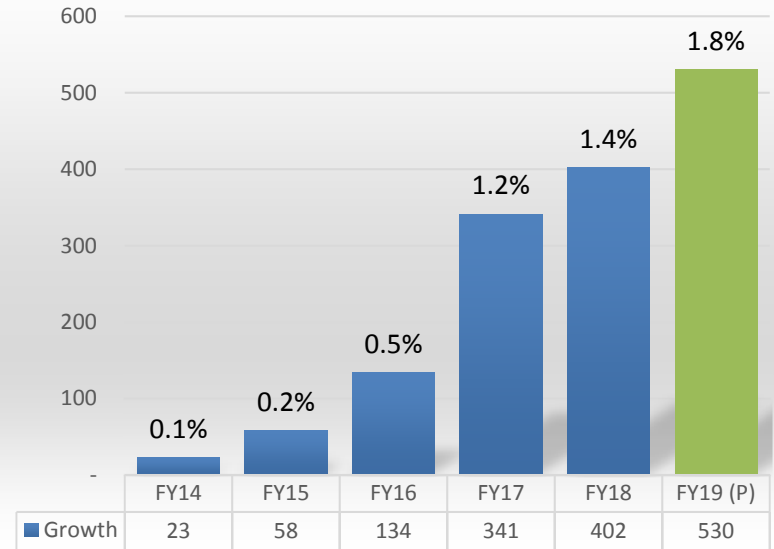
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FY2019 Enrollment Projections

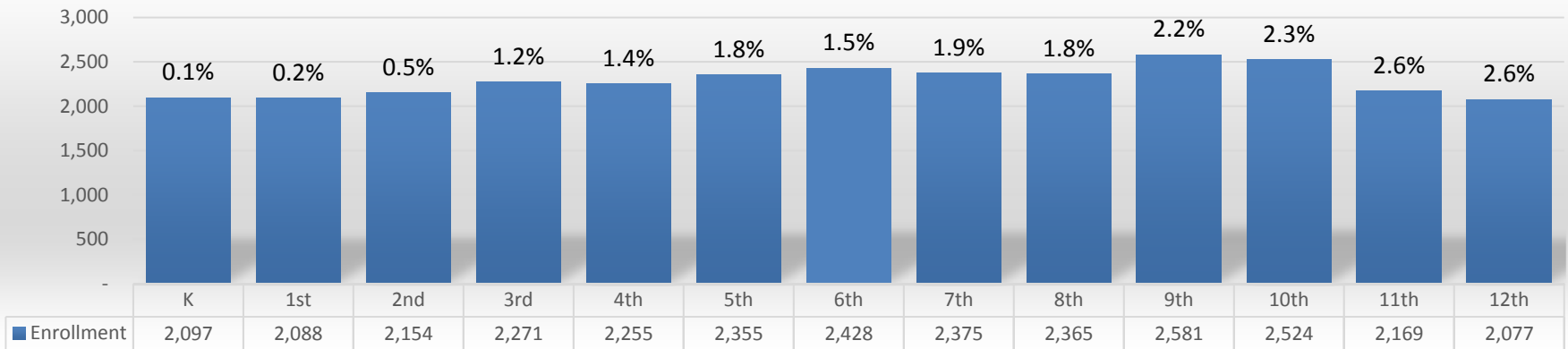
FY2019 K-12 Enrollment



FY2019 K-12 Enrollment Growth



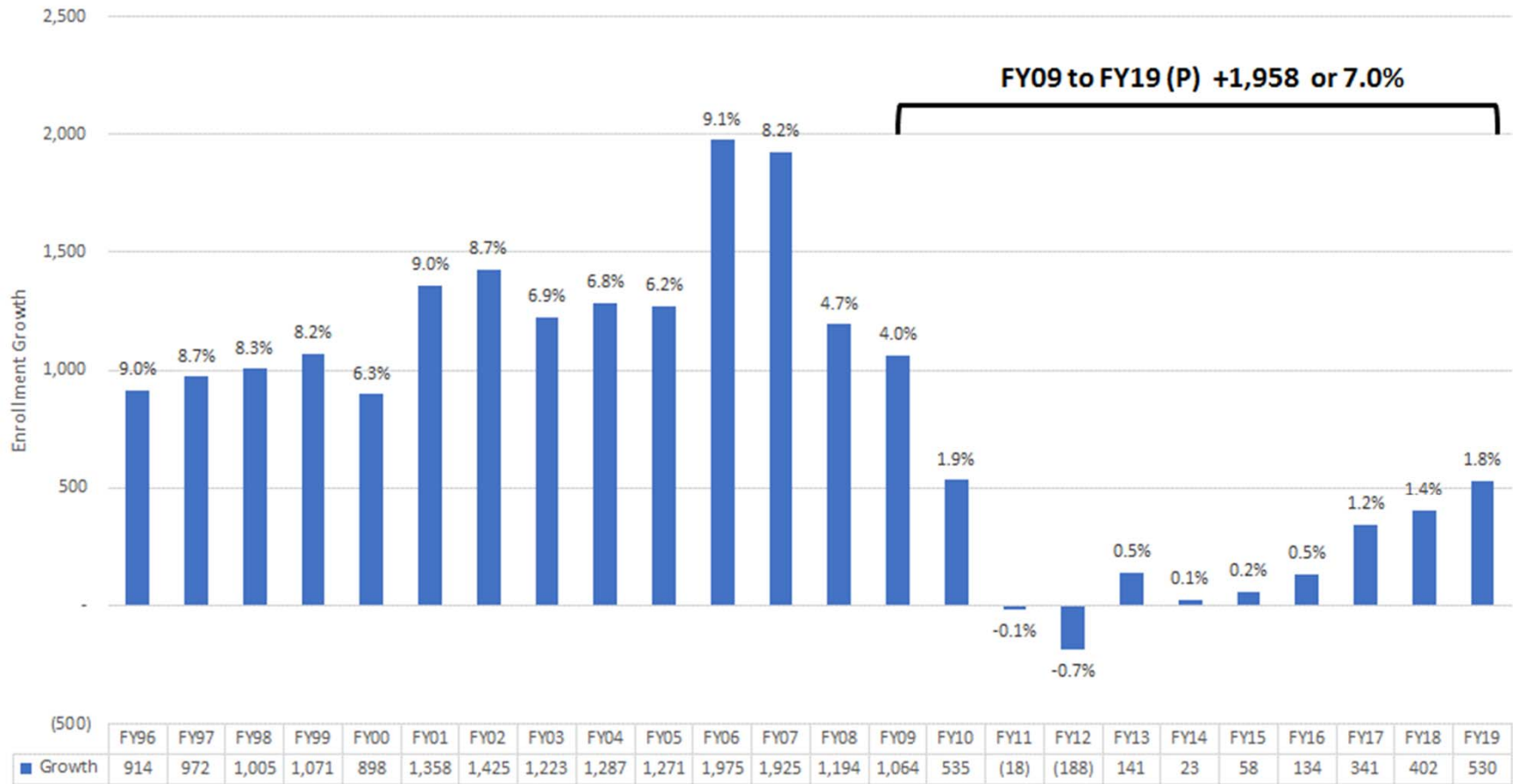
FY2019 Enrollment by Grade



Projected Enrollment

Enrollment Growth

FY1996 - FY2019 (P)



Projected Enrollment



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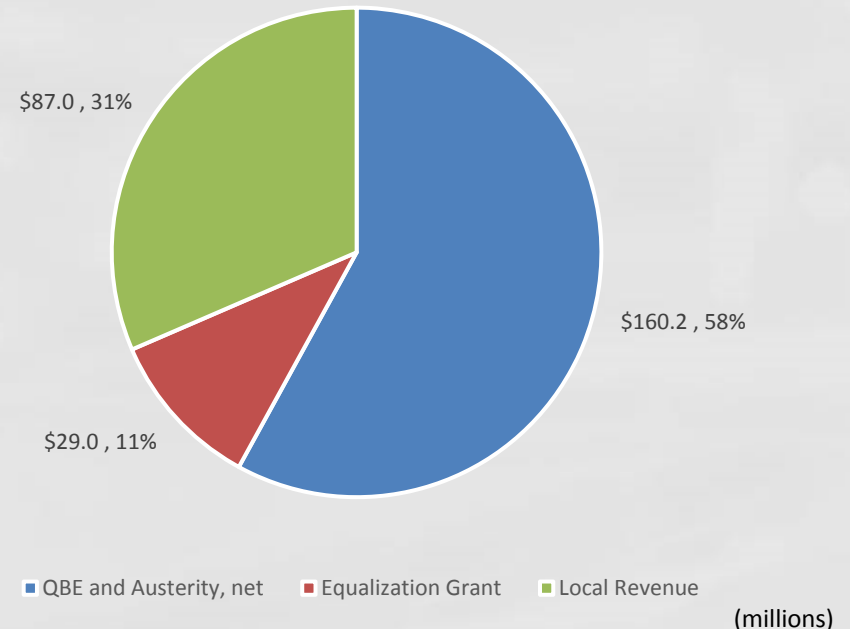
FY2019 Original Budget Presentation

	FY2018	FY2019	Change	%	Tentative FY19 Budget
QBE Funding, net	\$ 153.7	\$ 160.2	\$ 6.5	4.2%	\$ 160.3
Austerity Reduction	(3.0)	-	3.0	-100.0%	-
Equalization Grant	27.4	29.0	1.7	6.1%	29.0
Local Taxes	77.8	85.2	7.4	9.5%	85.2
Other Local Sources	1.5	1.8	0.3	16.8%	1.5
Total GF Revenue	\$ 257.4	\$ 276.3	\$ 18.9	7.3%	\$ 276.1

**Excludes Non-QBE Grants and Transfers to Other Funds (Includes FY18 Mid-term Adjustment)*

- \$276.3m Budget*
- \$18.9m Increase
- 7.3% Growth
- \$0.0m Austerity (QBE)
- \$1.7m Equalization
- TAVT Change FY2020

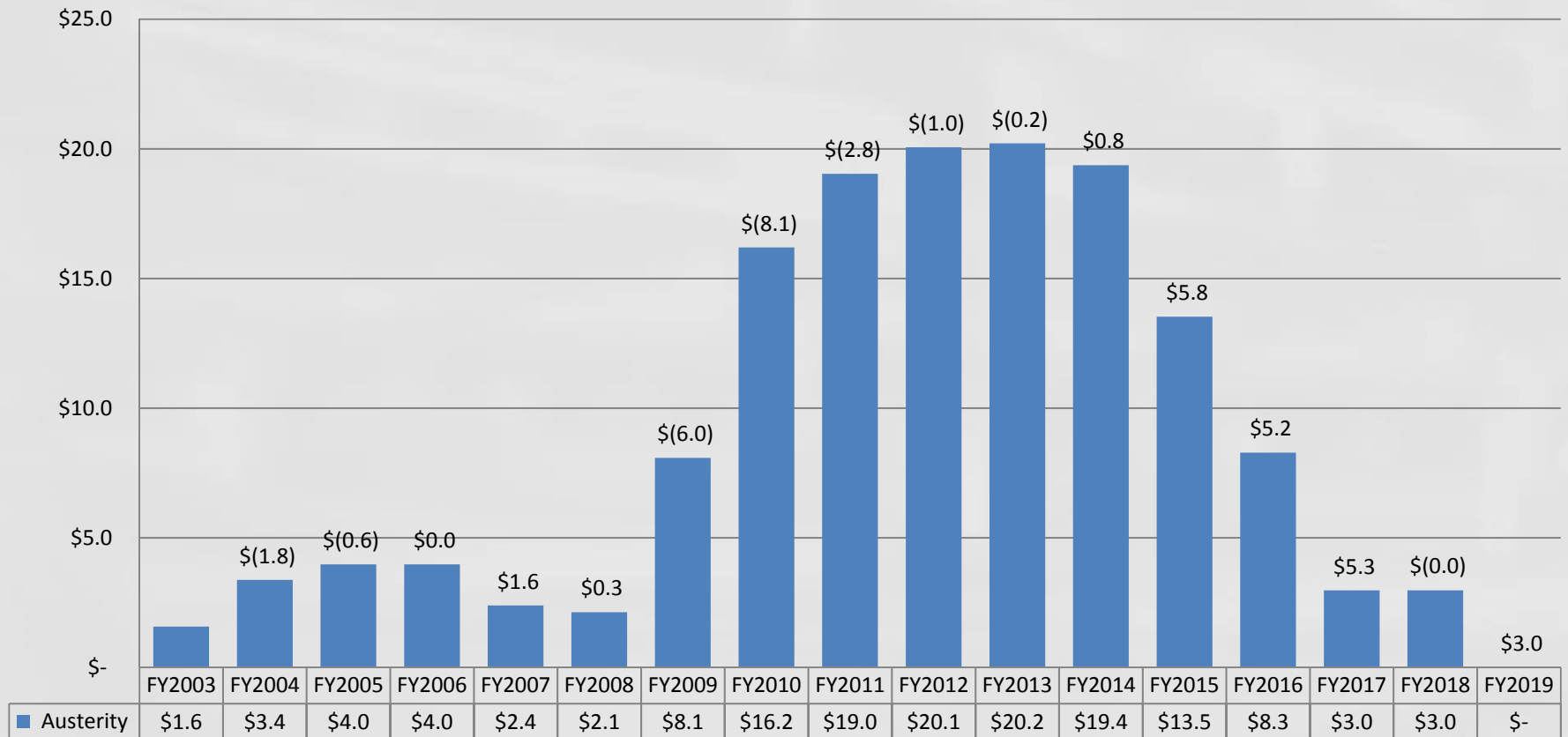
Note: The FY2019 revenue projection includes an unmodified millage rate of 18.879



Projected General Fund Revenue

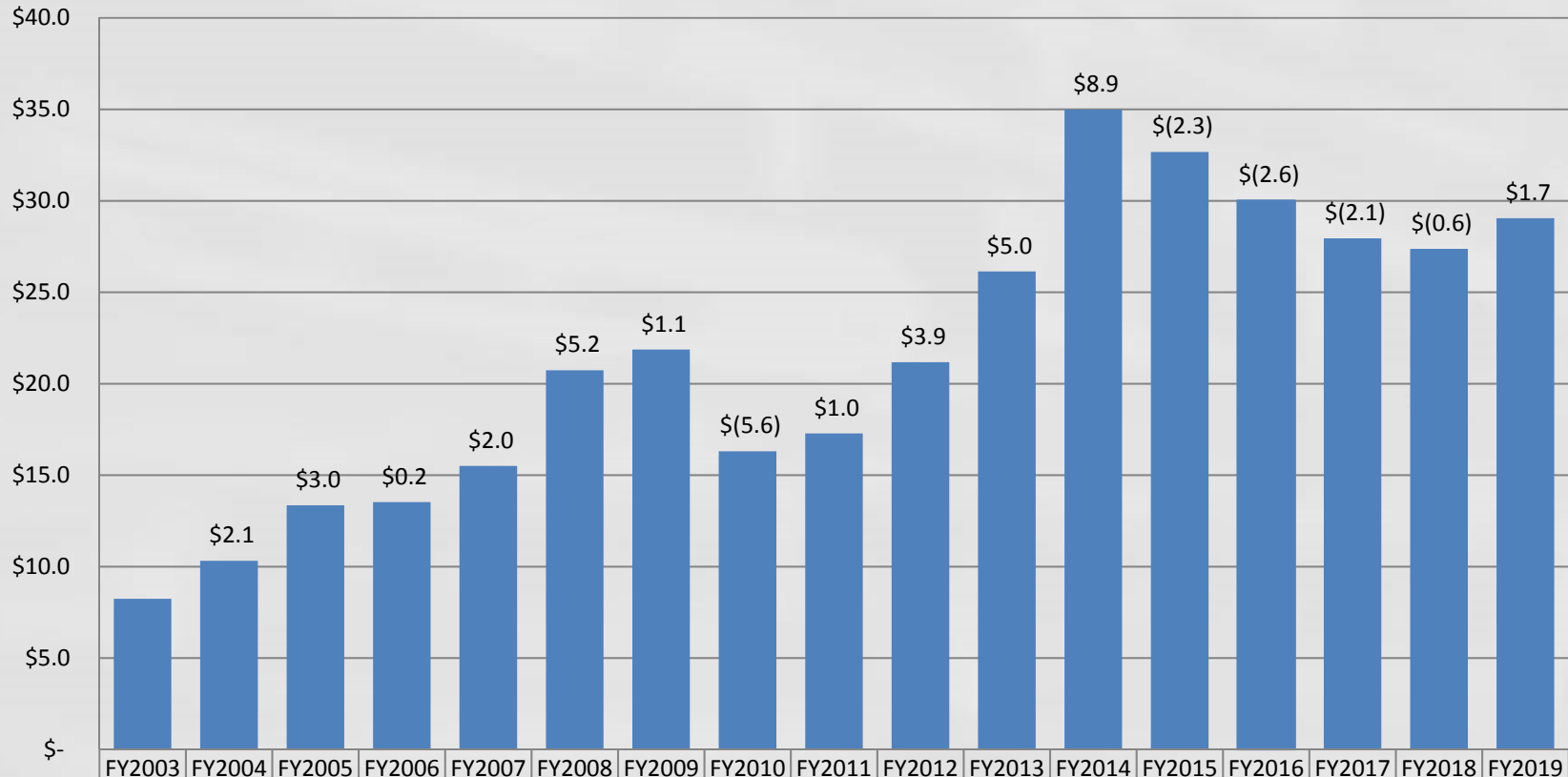
Historical Austerity Reductions

(millions)



QBE Austerity Reduction

Historical Equalization Grant (millions)



Category	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
Equalization	\$8.2	\$10.3	\$13.4	\$13.5	\$15.5	\$20.7	\$21.9	\$16.3	\$17.3	\$21.2	\$26.1	\$35.0	\$32.7	\$30.0	\$27.9	\$27.4	\$29.0

	FY2017	FY2018	Change	%	FY2019
Paulding County Average	\$ 82,978	\$ 89,713	\$ 3,760	4.2%	\$ 93,473
State Average	\$ 135,782	\$ 140,378	\$ 4,443	3.2%	\$ 144,821
Difference	\$ 52,804	\$ 50,665	\$ 683	1.3%	\$ 51,348
Change in Equalization	\$ (2,031,727)	\$ (583,269)			\$ 1,648,665

Estimated 2016 Rollback Impact: \$(2.1m)

Estimated 2014-2016 Rollback Impact: \$(10.0m)

NOTICE

Paulding County Board of Education CURRENT 2018 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 July 24, 2018 at 8:30 AM 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	2013	2014	2015	2016	2017	2018
Real & Personal Ad Valorem	\$ 2,719,187,258	\$ 3,144,502,642	\$ 3,566,536,251	\$ 3,843,751,629	\$ 4,267,812,331	\$ 4,695,351,018
Motor Vehicle Ad Valorem	331,484,580	270,511,790	197,077,380	147,754,190	109,114,430	84,458,480
Mobile Home Ad Valorem	2,389,120	2,278,520	1,951,153	1,862,849	1,781,714	1,646,786
Timber Ad Valorem (100%)	829,232	962,133	292,950	324,868	1,068,015	501,435
Heavy Duty Equipment	25,564	57,125	58,443	153,533	942,267	133,553
Gross Digest	3,053,915,754	3,418,312,210	3,765,916,177	3,993,847,069	4,380,718,757	4,782,091,272
Less M&O Exemptions	(413,986,896)	(452,043,930)	(511,439,573)	(563,602,175)	(626,135,711)	(697,410,643)
Net Digest	2,639,928,858	2,966,268,280	3,254,476,604	3,430,244,894	3,754,583,046	4,084,680,629
Forest Land Assistance Grant Value	2,786,437	1,830,913	1,182,089	4,196,833	4,247,286	4,352,537
Adjusted Net M&O Digest	2,642,715,295	2,968,099,193	3,255,658,693	3,434,441,727	3,758,830,332	4,089,033,166
Gross M&O Millage Rate	18.879%	18.879%	18.879%	18.879%	18.879%	18.879%
Less Millage Rate Rollbacks						
Net M&O Millage Rate	18.879%	18.879%	18.879%	18.879%	18.879%	18.879%
Net Taxes Levied	\$ 49,891,822	\$ 56,034,745	\$ 61,463,580	\$ 64,838,825	\$ 70,962,958	\$ 77,196,857
Net Taxes \$ Increase	\$ 428,819	\$ 6,142,923	\$ 5,428,836	\$ 3,375,245	\$ 6,124,132	\$ 6,233,899
Net Taxes % Increase	0.9%	12.3%	9.7%	5.5%	9.4%	8.8%

Note: M&O is Maintenance and Operations

Updated to reflect most current version of the tax digest. (6/5/2018)

Draft 2018 Current and Five Year History

Historic Millage Rates

	2017	M&O Change	
	M&O	2009 - 13	2013 - 17
Douglas County	19.750	1.500	(0.100)
Richmond County ¹²	19.736	0.640	(0.246)
Cherokee County	18.950	1.000	(0.500)
Bartow County	18.990	-	1.090
Cobb County	18.900	-	-
Paulding County	18.879	(0.030)	-
Hall County ¹⁵	18.500	2.830	(0.750)
Coweta County	18.590	-	-
Carroll County	17.998	1.400	(1.502)

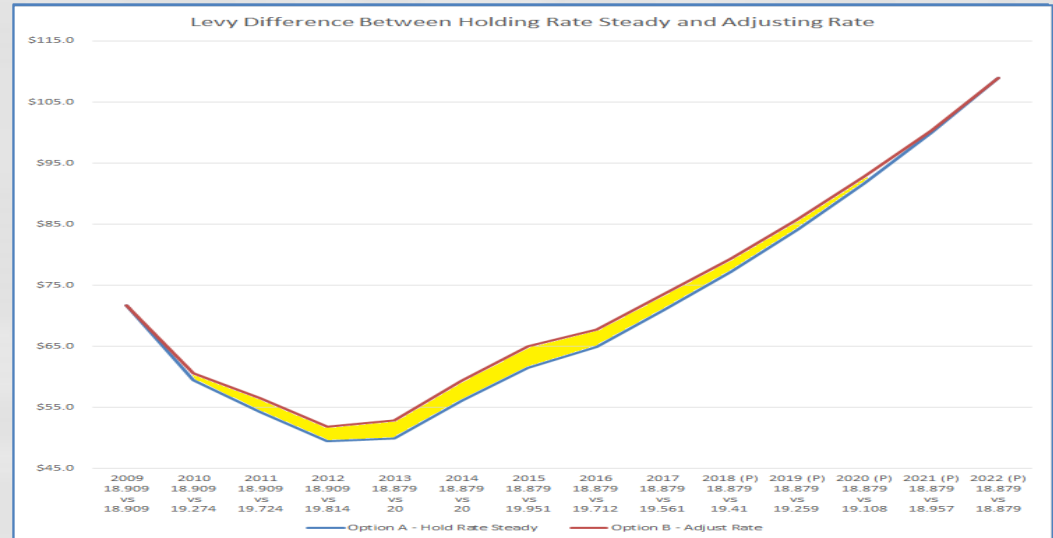
Option B: Variable Variance (average)	19.516 (0.637)	1.121	(0.484)
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Option B Variance*	\$2.4	\$8.9	\$12.0
		\$20.9	
		~\$24.1 by 2020	

*Millions

**1 Mill was Worth \$3.8 million
in Taxes Levied in Paulding
County (2017)**

Georgia Department of Revenue: Local Government Services Division
<https://apps.dor.ga.gov/digestconsolidation/default.aspx>



Millage Example	2017		2018			
			Same Rate	Rollback	Partial	
FMV	\$	169,300	\$	182,000	\$	182,000
FMV Change				12,700		12,700
40% FMV		67,720		72,800		72,800
Less; Exemption		(2,000)		(2,000)		(2,000)
Net Value	\$	65,720	\$	70,800	\$	70,800
Millage Rate		18.879		18.879		17.518
Annual Property Tax	\$	1,241	\$	1,337	\$	1,328
Annual Change				96		(8)
Monthly Change				8		(0)

Estimated Net Economic Impact if New Construction:

No Students	\$	1,337
1 Student	\$	(3,759)
2 Students	\$	(8,855)
.25 Student	\$	53

Updated to reflect most current version of the tax digest. (6/5/2018)

Millage Rate Comparisons

Digest			Millage Rate						Levy*	Expenditures	FESR
Enrollment	% Non-Residential	Net Digest per Student	2009		2017		2017		Levy per Student	Expenditures per Student	Financial Efficiency Star Rating
			Millage Rate	%	Option A: Fixed	%	Option B: Variable	%			
Cobb	Richmond	Cobb	Richmond	Richmond	Douglas	Douglas	Douglas	Douglas	Cobb	Richmond	Cherokee
111,186	53%	\$223,740	19.342	5.9%	19.750	4.3%	19.750	4.3%	\$4,229	\$9,478	4.5
Cherokee	Bartow	Coweta	Paulding	Paulding	Richmond	Richmond	Richmond	Richmond	Coweta	Cobb	Paulding
41,736	51%	\$199,685	18.909	3.6%	19.736	4.3%	19.736	4.3%	\$3,712	\$9,110	4.0
Average	Douglas	Cherokee	Cobb	Cobb	Bartow	Bartow	Paulding	Paulding	Cherokee	Bartow	Carroll
35,669	44%	\$191,449	18.900	3.5%	18.990	0.3%	19.516	3.1%	\$3,628	\$8,955	4.0
Richmond	Carroll	Average	Coweta	Coweta	Cherokee	Cherokee	Bartow	Bartow	Average	Carroll	Average
29,544	41%	\$189,697	18.590	1.8%	18.950	0.1%	18.990	0.3%	\$3,590	\$8,908	3.6
Paulding	Average	Bartow	Cherokee	Cherokee	Average	Average	Cherokee	Cherokee	Bartow	Average	Hall
29,209	38%	\$170,058	18.450	1.1%	18.927	0.0%	18.950	0.1%	\$3,229	\$8,891	3.5
Hall	Coweta	Hall	Douglas	Douglas	Cobb	Cobb	Average	Average	Hall	Coweta	Douglas
27,064	36%	\$169,577	18.350	0.5%	18.900	-0.1%	18.927	0.0%	\$3,137	\$8,794	3.5
Douglas	Cherokee	Richmond	Average	Average	Paulding	Paulding	Cobb	Cobb	Richmond	Paulding	Coweta
26,273	36%	\$151,014	18.257	0.0%	18.879	-0.3%	18.900	-0.1%	\$2,980	\$8,770	3.5
Coweta	Cobb	Douglas	Carroll	Carroll	Coweta	Coweta	Coweta	Coweta	Douglas	Cherokee	Bartow
22,178	35%	\$144,175	18.100	-0.9%	18.590	-1.8%	18.590	-1.8%	\$2,847	\$8,704	3.5
Carroll	Hall	Paulding	Bartow	Bartow	Hall	Hall	Hall	Hall	Paulding	Douglas	Cobb
14,282	34%	\$128,542	17.900	-2.0%	18.500	-2.3%	18.500	-2.3%	\$2,427	\$8,671	3.5
Bartow	Paulding	Carroll	Hall	Hall	Carroll	Carroll	Carroll	Carroll	Carroll	Hall	Richmond
13,087	21%	\$123,921	16.420	-10.1%	17.998	-4.9%	17.998	-4.9%	\$2,230	\$8,505	2.5

Note: FTE October 2017 Count, 2017 Digest (FY2018), FY2017 Expenditures and FY2017 FESR

* 2009 Inflation Adjusted per Student is \$2,682

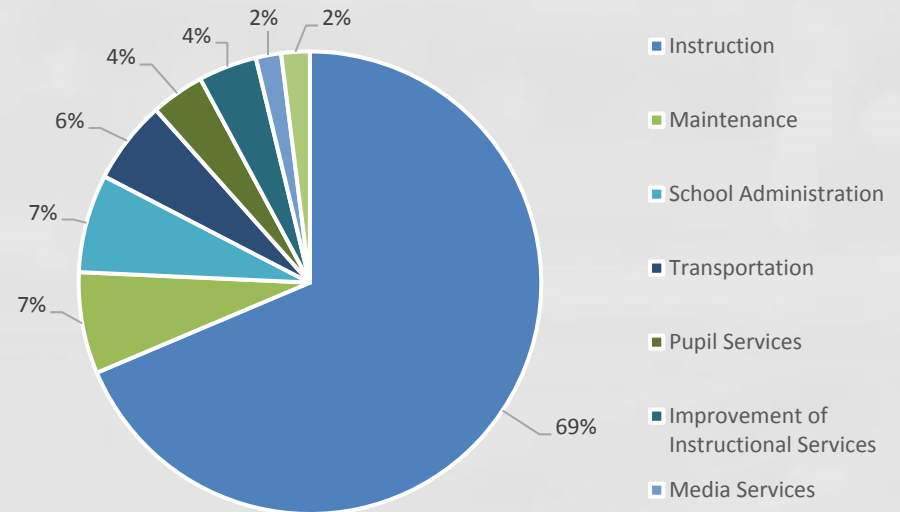
Georgia Department of Revenue: Local Government Services Division
<https://apps.dor.ga.gov/digestconsolidation/default.aspx>

Millage Rate Comparisons

	FY18 Budget	FY19 Budget	Change	%	Tentative FY19 Budget
Instruction	\$ 175.5	\$ 190.0	\$ 14.5	8.3%	\$ 189.5
Maintenance	18.3	19.2	0.8	4.6%	19.6
School Administration	17.2	18.8	1.6	9.3%	19.0
Transportation	15.1	16.1	1.0	6.4%	16.0
Pupil Services	9.2	10.3	1.1	11.5%	10.3
Improvement of Instruction	9.9	11.4	1.5	15.1%	11.3
Media Services	4.5	4.9	0.4	8.0%	4.9
Other	7.6	5.6	(2.0)	-26.4%	5.5
Total	\$ 257.4	\$ 276.3	\$ 18.9	7.3%	\$ 276.1

**Excludes Non-QBE Grants and Transfers to Other Funds (Includes FY18 Mid-term Adjustment)*

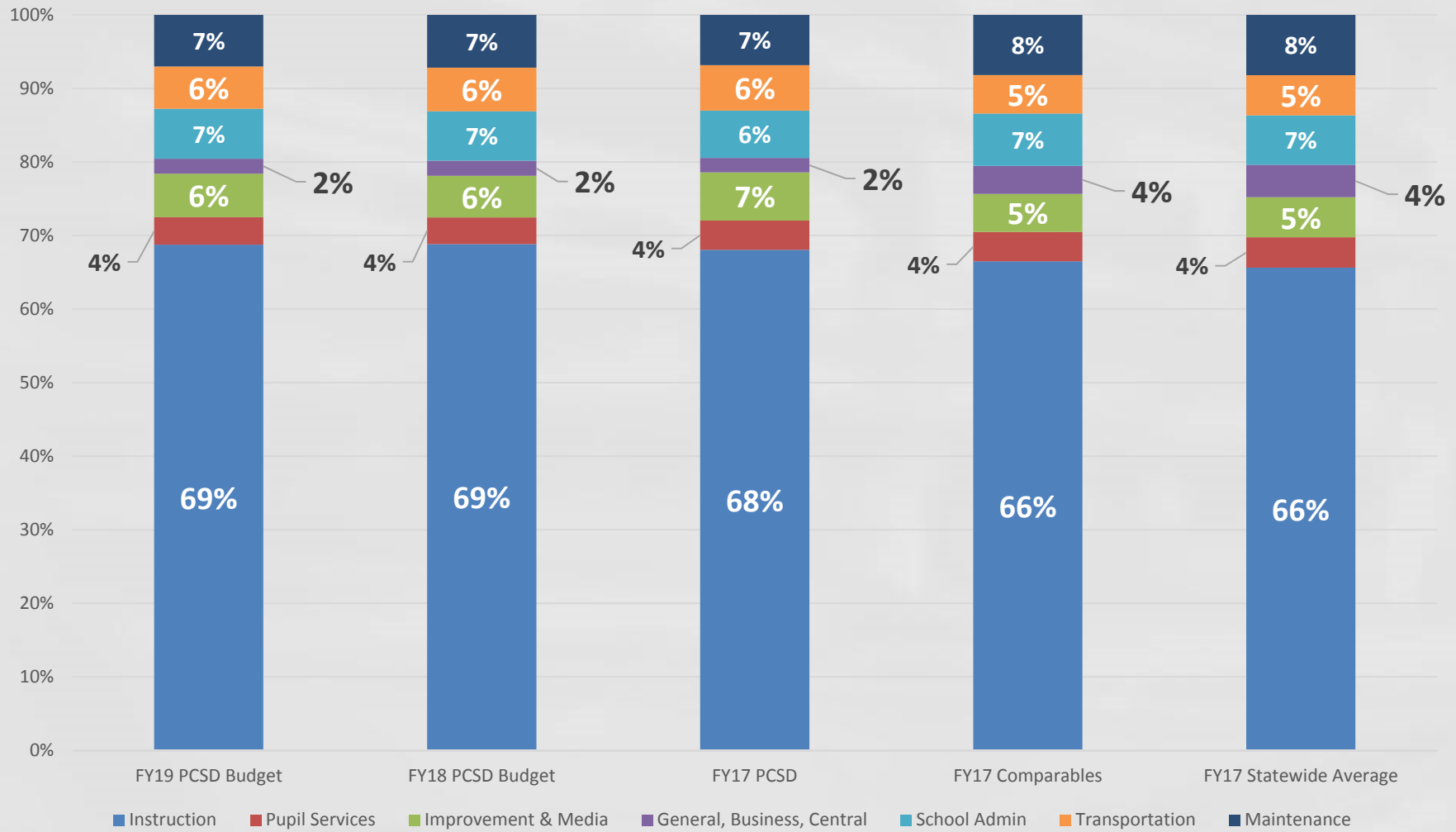
- \$276.3m Budget*
- \$18.9m Increase
- 7.3% Growth
- 69% Instruction (8.2%)
- 7% Maintenance (10%, FY13)
- 6% Transportation (58%, FY13)
- 4% Improvement (324%, FY13)



(millions)

Projected Expenditures: by Function ^{GF}

Comparison of Expenditure Allocation

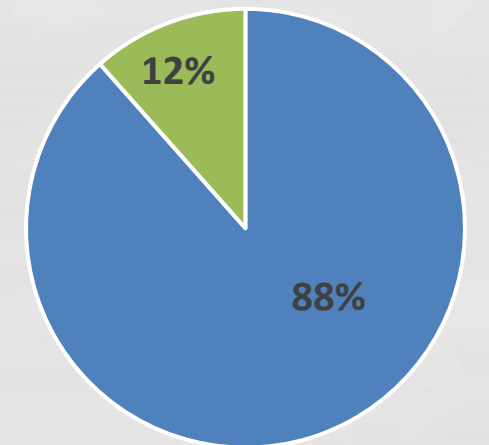


Expenditure Comparison

	FY18 Budget	FY19 Budget	Change	%	Tentative FY19 Budget
Salaries	\$ 156.8	\$ 165.4	\$ 8.7	5.5%	\$ 165.0
Benefits	63.7	72.3	8.7	13.6%	72.5
Professional Services	8.9	9.6	0.7	7.3%	9.2
Technology	5.9	6.5	0.6	10.9%	6.2
Utilities	5.0	5.1	0.1	1.8%	5.3
Bus Purchases	2.5	2.4	(0.0)	-1.8%	2.4
Textbooks	1.5	2.3	0.8	53.3%	2.3
Other	13.2	12.6	(0.6)	-4.8%	13.2
Total	\$ 257.4	\$ 276.3	\$ 18.9	7.3%	\$ 276.1

**Excludes Non-QBE Grants and Transfers to Other Funds (Includes FY18 Mid-term Adjustment)*

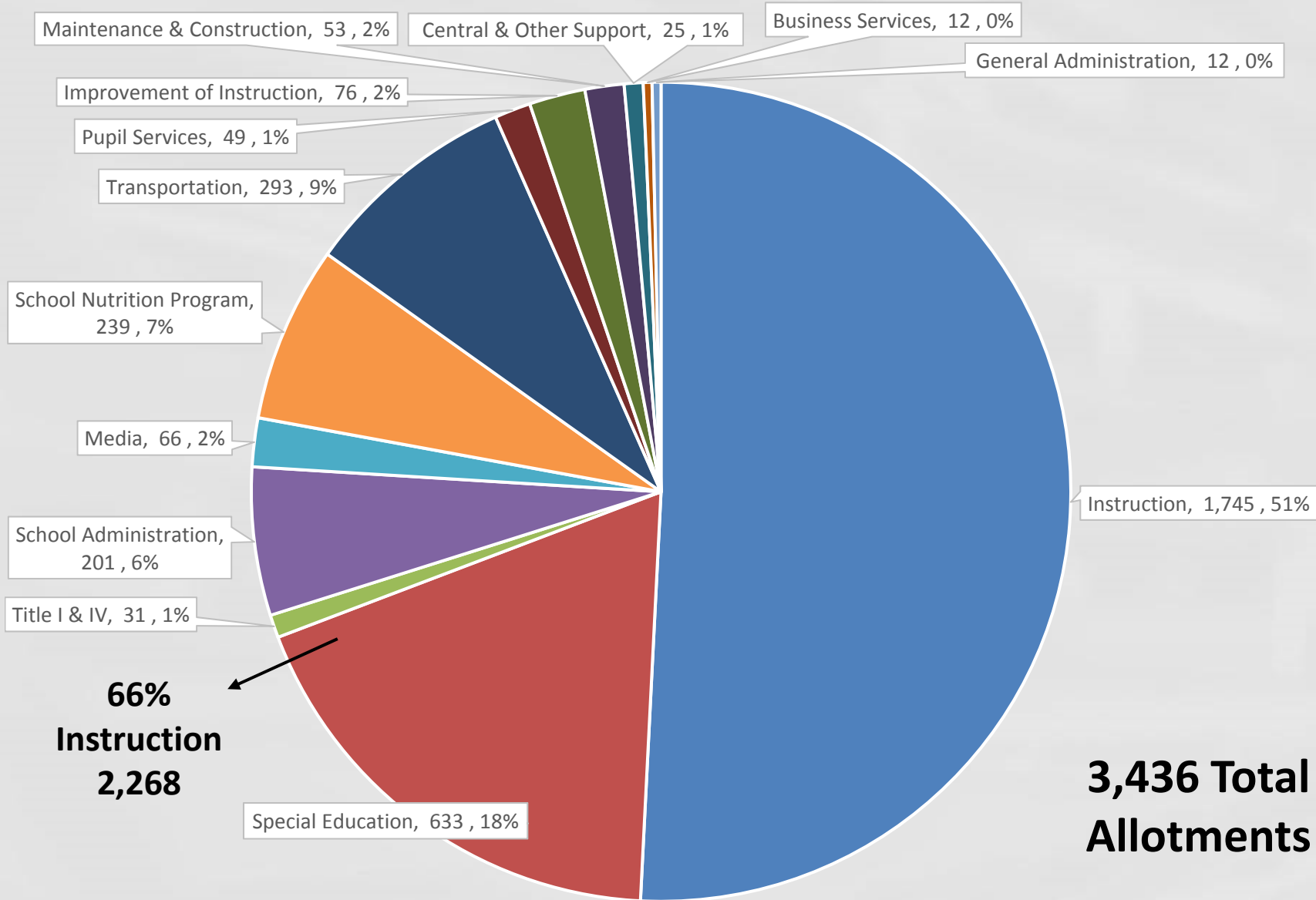
- \$244.3m Payroll & CS (88%)
- \$32.0m Non-Payroll Less CS (12%)
- \$6.5m Custodial Services (CS)
- \$6.5m Technology (129%, FY13)
- \$5.1m Utilities (\$1.38 sqft)
- \$2.4m New Buses (32)
- \$2.3m Textbooks (225%, FY13)



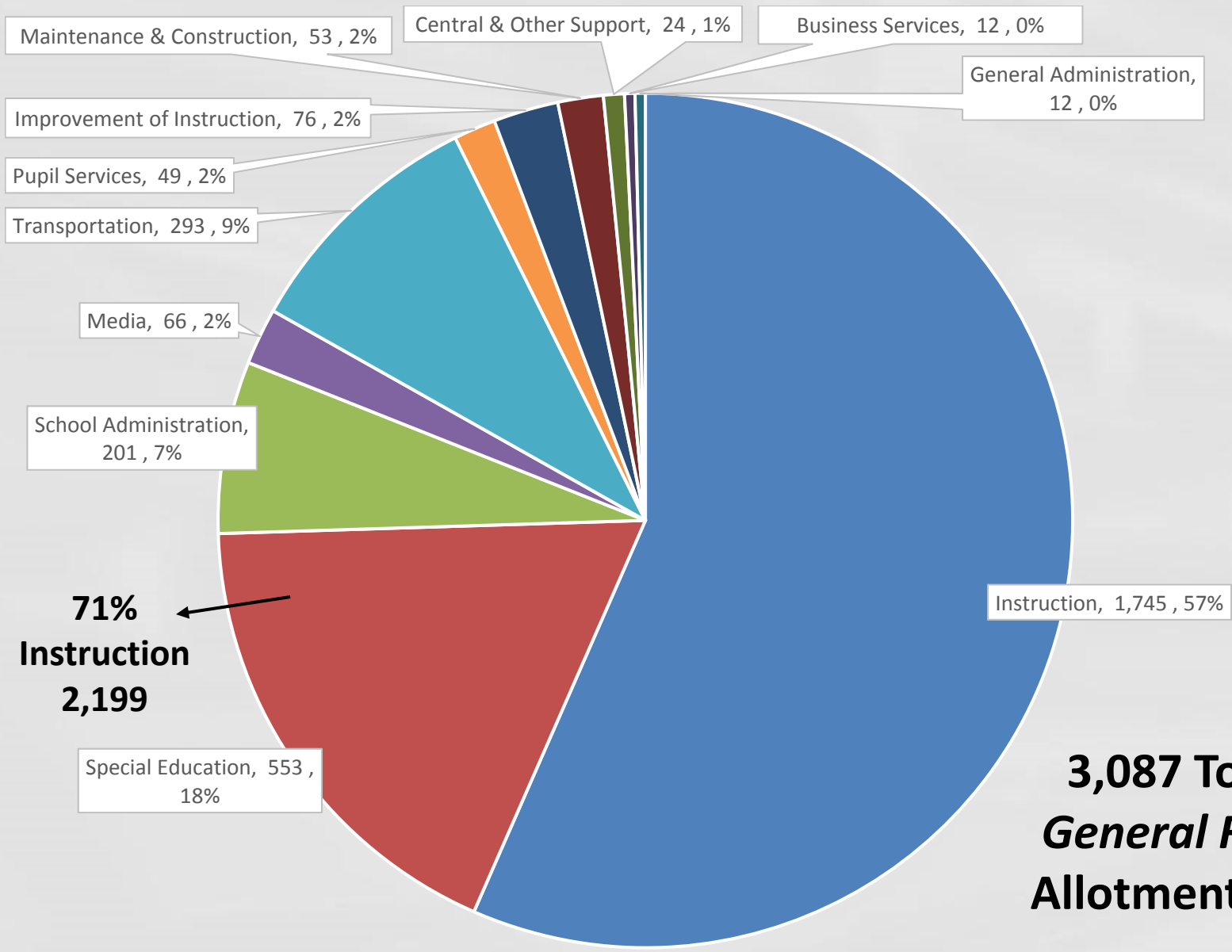
■ Salaries and Benefits & Outsourcing ■ Other

(millions)

Projected Expenditures: by Object ^{GF}



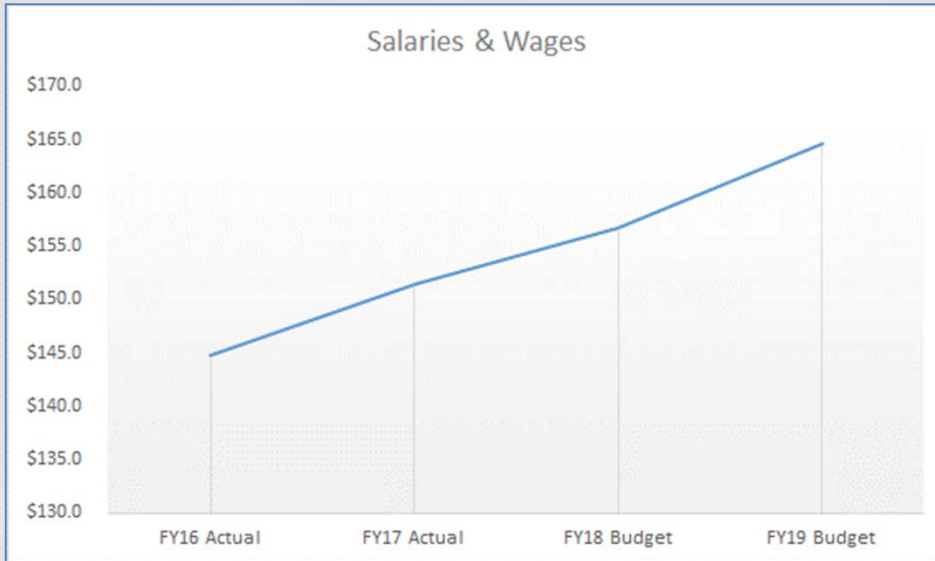
FY2019 Allotments: All Funds



71%
Instruction
2,199

**3,087 Total
 General Fund
 Allotments 90%**

FY2019 Allotments: General Fund



Salaries & Wages (71%)
\$165.4m, 5.5% Increase
 - Includes -
 \$2.7m Step Increase (1.4%)
 \$3.8m Comp Adjustment (2.0%)
 \$3.4m Allotment Changes (Enrollment)
 \$1.2m Other Changes

(fully-loaded with benefits)

Benefits (29%)

\$72.3m, 13.6% Increase

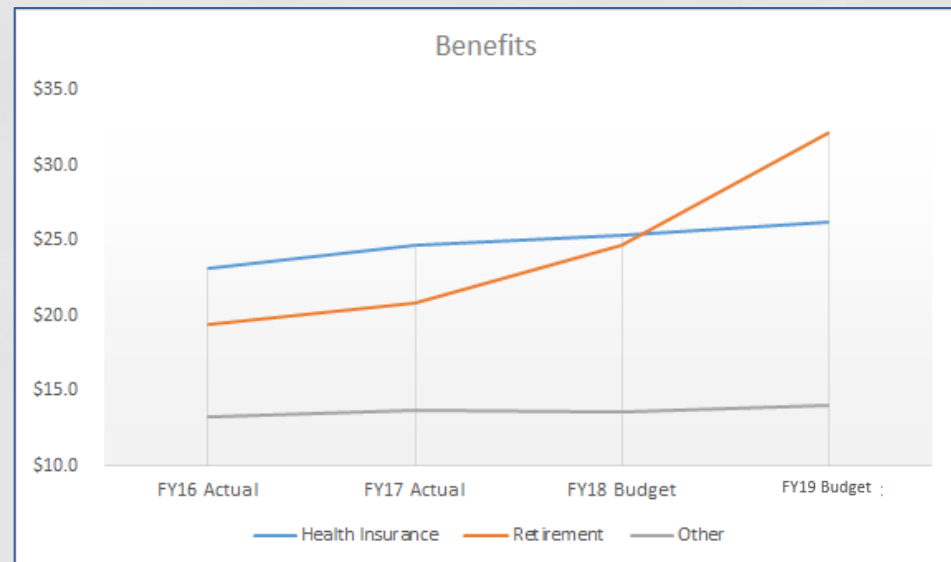
- Includes -

\$32.2m Retirement, 30.4% Increase

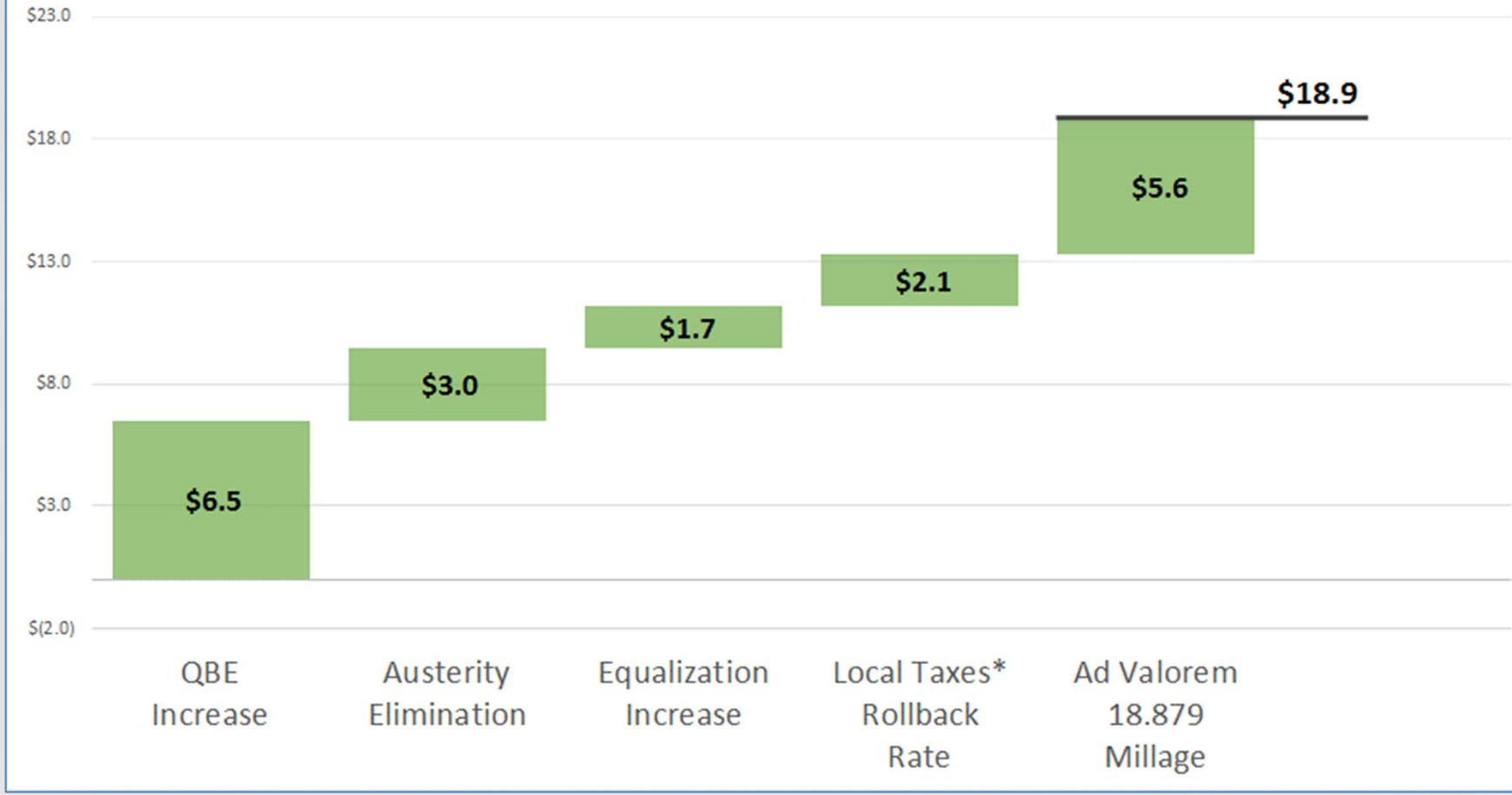
\$26.2m Healthcare, 3.0% Increase

\$13.9m Other, 3.1% Increase

(Workers Comp, Unemployment, Life Insurance, MID, TSA Match, Social Security and Medicare)



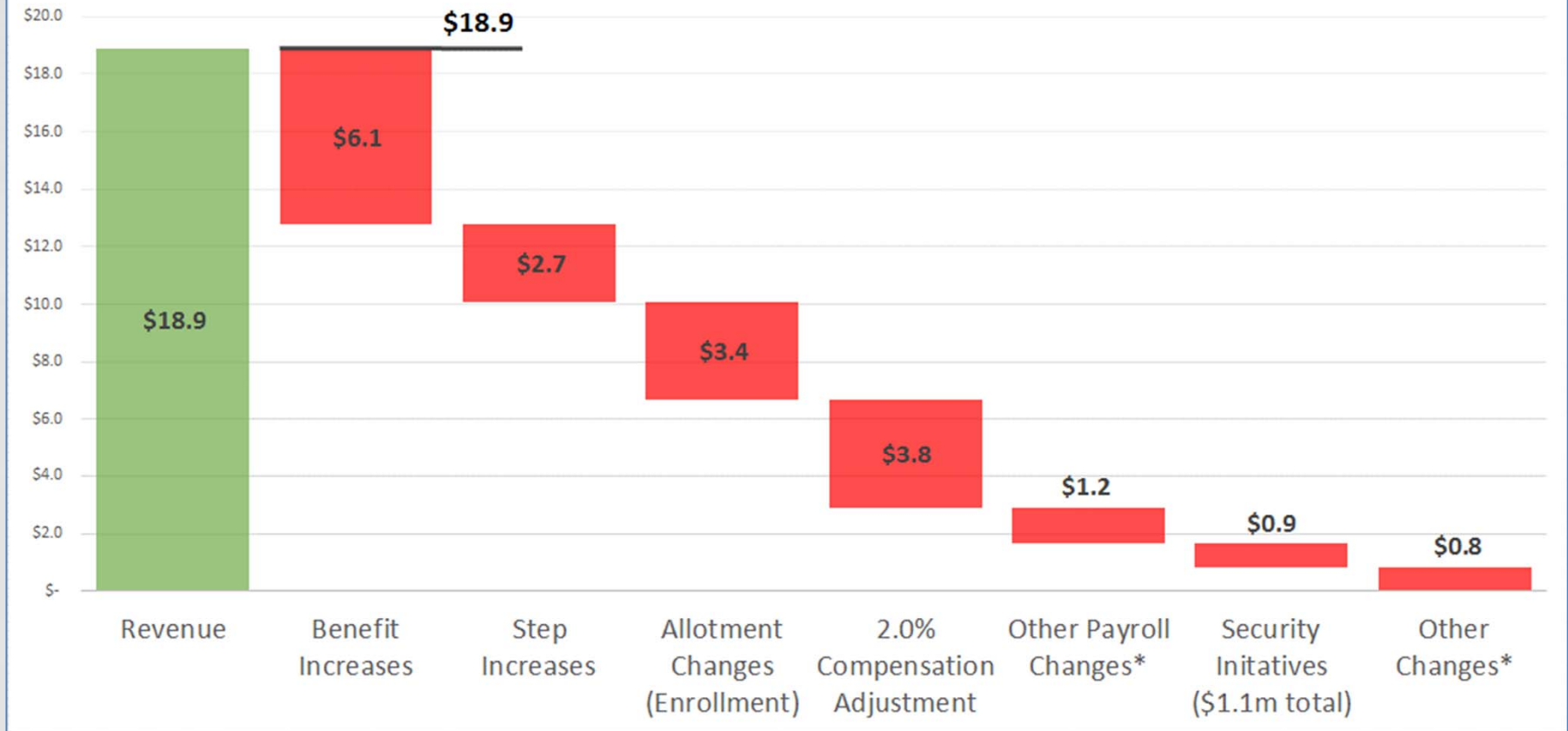
FY2019 PROJECTED MATERIAL CHANGES IN REVENUE (millions)



(millions)
* Net other changes

FY2019 Projected Changes in Revenue

FY2019 PROJECTED MATERIAL CHANGES IN EXPENDITURES (millions)



(millions)
* Net other changes

Strategic Plan: Goal Areas

Student Success for All

- ✓ Math Adoption
- ✓ Capturing Kid's Hearts Initiative
- ✓ Literacy Initiatives
- ✓ Achieve3000 (Licenses & Technology)

Cultivating and Retaining Quality Professionals

- ✓ 2% Compensation Adjustment
- ✓ Step Increase
- ✓ Benefit Increase
- ✓ Increase KSU iTeach Collaboration
- ✓ Increase Professional Learning
- ✓ High Demand Jobs Program
- ✓ ICEL Literacy Leadership Support
- ✓ Adjust Paraprofessional Pay Scales
- ✓ Adjust Nursing Pay Scales

Organizational Excellence

- ✓ \$1 million in Safety Initiatives
- ✓ Long Range Facilities Planning & Support
- ✓ Allotments to Maintain Current Teacher-Student Ratios
- ✓ Increase in School Supplies (Local)
- ✓ Band Equipment (SPLOST V)
- ✓ Increase Technology Budget
- ✓ Bus Purchases (32)

Communication and Engagement

- ✓ Coordinator of Prevention and Intervention

Paulding County School District

July 1, 2018 through June 30, 2019
Capital Project Fund(s)

	SPLOST V	Fund 300	2019 Budget
Revenue:			
SPLOST Collections			
Collections	\$ 16,759,918		\$ 16,759,918
Capital Outlay Program	3,364,039		3,364,039
College & Career Academy Grant		\$ 3,000,000	3,000,000
State Security Grant		\$ 222,477	222,477
Other Revenue	25,000	\$ 75,000	100,000
Transfers from Other Funds *		2,965,592	2,965,592
Total Revenue	\$ 20,148,957	\$ 6,263,069	\$ 26,412,026
Expenditures:			
Audit Fees	\$ 5,000		\$ 5,000
Interest Expense	162,563		162,563
SPLOST Projects			
Herschel Jones MS	2,275,546		2,275,546
Panter ES	2,168,593		2,168,593
East Paulding MS	2,067,349		2,067,349
Nebo ES	1,563,030		1,563,030
East Paulding HS	490,505		490,505
Russom ES	150,000		150,000
North Paulding HS	30,000		30,000
College & Career Academy		3,000,000	3,000,000
State Security Grant		222,477	222,477
Transportation Renovation		\$ 1,200,000	1,200,000
Miscellaneous	100,000	500,000	600,000
Total Expenditures	\$ 9,012,586	\$ 4,922,477	\$ 13,935,063
Revenue Over (Under) Expenditures	\$ 11,136,371	\$ 1,340,592	\$ 12,476,963
Transfer for Debt Service	(8,222,700)		(8,222,700)
Transfer for Band Equipment	(475,000)		(475,000)
Estimated Fund Balance (July 1, 2018)	7,631,000	5,338,000	12,969,000
Estimated Fund Balance (June 30, 2019)	\$ 10,069,671	\$ 6,678,592	\$ 16,748,263

* SPLOST V Loan Payment (principal): In SPLOST V the transaction results in a decrease to Cash and A/P. In the General Fund, the transaction results in a decrease to A/R (unspendable) and an increase to Cash (unassigned). These funds are then transferred from the General Fund to Capital Projects to maintain an acceptable General Fund Unassigned Fund Balance.

Capital Project Fund(s)

- \$26.4m Revenue
 - ✓ \$16.8m SPLOST Collections
 - ✓ \$3.4m Capital Outlay Program
 - \$1,148,867 HJMS (80%, 34% of Project)
 - \$2,215,172 EPMS (100%, 55% of Project)
 - ✓ \$3.0m College & Career Academy
 - ✓ \$223k State Security Grant
 - ✓ \$3.0m SPLOST V Loan Principal
- \$13.9m Expenditures
- \$475k Band Equipment ^(3/3)
- \$8.2m Bond Debt Service
- \$86.2m Bond Debt ^(YE)
- \$16.8m Ending Fund Balance

**Original Budget Presentation
Paulding County School District**

July 1, 2018 through June 30, 2019

The budget will be considered for final adoption by the Board of Education at 6:15 PM EST, June 12, 2018 in the Board Room of the Paulding County School District.

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	School Nutrition Program	Total Governmental Fund Types
Estimated Revenues:						
Local Taxes	\$ 85,245,000		\$ 16,759,918	\$ 20,000		\$ 102,024,918
Local Sources	1,762,995	\$ 4,633,380	100,000		\$ 4,760,663	11,257,038
State Sources	190,413,252		6,586,516		334,956	197,334,724
Federal Sources		9,830,317			8,429,737	18,260,054
Transfers from Other Funds	475,000		2,965,592	8,230,200	763,282	12,434,074
Total Estimated Revenues	\$ 277,896,247	\$ 14,463,697	\$ 26,412,026	\$ 8,250,200	\$ 14,288,638	\$ 341,310,808
Estimated Expenditures:						
Instruction	\$ 191,141,015	\$ 8,271,003				\$ 199,412,018
Pupil Services	10,516,144	1,627,679				12,143,823
Improvement of Instructional Services	10,595,466	361,101				10,956,567
Instructional Staff Training	898,387	1,488,994				2,387,381
Educational Media Services	4,892,682	-				4,892,682
Grant/Program Administration		319,290				319,290
General Administration	1,321,111	87,509				1,408,620
School Administration	18,753,084	-				18,753,084
Business Services	1,543,159	-				1,543,159
Maintenance	19,393,731	-				19,393,731
Transportation	16,090,773	1,052,394				17,143,167
Central Support Services	2,536,864	4,560				2,541,424
School Nutrition Program		-			\$ 14,635,949	14,635,949
Community Services	-	-				-
Other Support Services	213,831	50,000				263,831
Facilities Acquisition / Construction	-	-	\$ 13,935,063			13,935,063
Other Outlays	2,973,092	-	8,697,700		763,282	12,434,074
Debt Service		-		\$ 8,227,700		8,227,700
Local School Activity and Other		1,138,631				1,138,631
Total Estimated Expenditures	\$ 280,869,339	\$ 14,401,159	\$ 22,632,763	\$ 8,227,700	\$ 15,399,231	\$ 341,530,192
Estimated Fund Balance (July 1, 2018)	41,721,000	3,209,000	12,969,000	92,000	5,481,000	63,472,000
Estimated Fund Balance (June 30, 2019)	\$ 38,747,908	\$ 3,271,538	\$ 16,748,263	\$ 114,500	\$ 4,370,407	\$ 63,252,616

* No Proprietary Funds exist

** Annual budgets are not adopted for Fiduciary Funds

Governmental Fund Type

- \$341.5m Total Budget
- Includes -
- \$280.9m GF Budget*
- \$38.7m GF Fund Balance
- ✓ \$33.1m Unassigned
- ✓ 1.4 Months Expenditures
- ✓ \$5.6m SPLOST V Loan
- \$14.4m Special Revenue Fund**
- \$13.9m Capital Projects***
- \$8.2m Bond Debt Service
- \$15.4m School Nutrition Fund

* Includes State General Fund Grants and Transfers

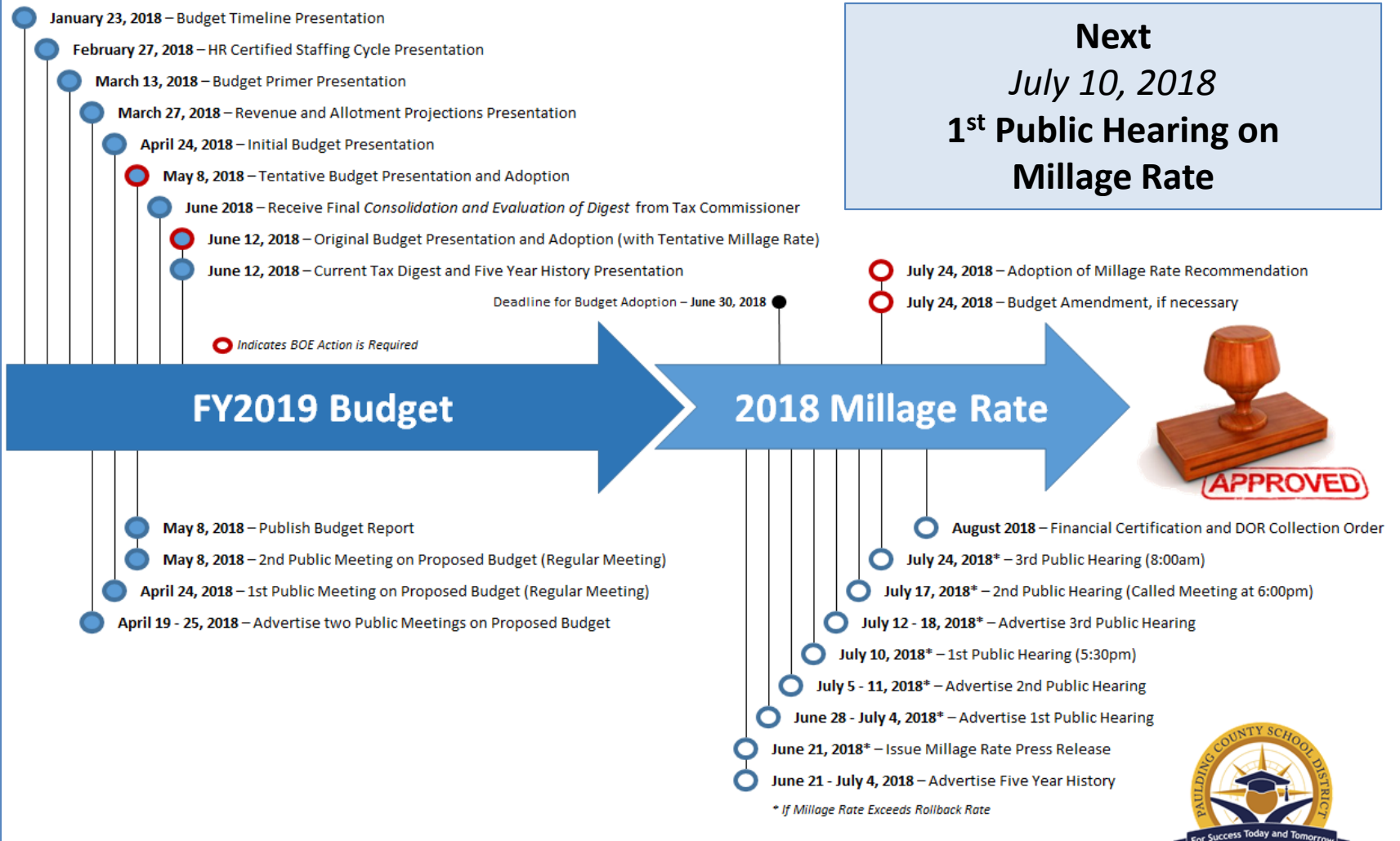
** State and Federal Grants, Local School Activity and Other

*** Excludes Transfers for Debt Service and Band Equipment

(millions)

FY2019 Original Budget

FY2019 Budget Milestones



FY2019 Public Meetings and Hearings, Press Releases, Advertisements and Notices



Budget Performance (Financial Updates)

OPTION A: FY2019 Financial Updates on Budget Performance

- November 13, 2018 – September 2018 Quarterly Update
- February 12, 2019* – December 2018 Quarterly Update
- May 21, 2019* – March 2019 Quarterly Update
- August 20, 2019* – June 2019 Quarterly Update
- April 2020* – Presentation of FY2019 Audit Results

** Subject to Change, per BOE Approved Calendar*

OPTION B: FY2019 Financial Updates on Budget Performance

No July 2018 Financial Update

- ~~October 23, 2018~~ – August 2018 Financial Update
- November 13, 2018 – September 2018 Quarterly Update
- No October 2018 Financial Update*
- ~~January 22, 2019*~~ – November 2018 Financial Update
- February 26, 2019* – December 2018 Quarterly Update
- ~~March 26, 2019*~~ – January 2019 Financial Update

*No April 2019 Financial Update**

- May 21, 2019* – March 2019 Quarterly Update
- ~~June 25, 2019*~~ – April 2019 Financial Update
- ~~July 23, 2019*~~ – May 2019 Financial Update
- August 20, 2019* – June 2019 Quarterly Update
- April 2020* – Presentation of FY2019 Audit Results

** Subject to Change, per BOE Approved Calendar*



Thank You

Elementary Schools		2017-2018						2018-2019				Growth		
		Rank	2018	Var	% Var	Usage	2019	Growth	% Var	Usage	3-Year Growth	3-Year Surv	FY17 Surv	
34	Abney Elementary	NE	2	1,054	56	5.6%	88%	1,173	119	11.3%	98%	2.0%	108.4%	108.4%
20	Allgood Elementary	SW	4	888	48	5.7%	99%	900	12	1.4%	100%	3.7%	104.3%	106.3%
23	Baggett Elementary	SE	11	632	4	0.6%	82%	654	22	3.5%	84%	-1.3%	104.0%	101.1%
31	Burnt Hickory Elementary	NE	3	952	29	3.1%	103%	983	31	3.3%	106%	6.3%	117.9%	108.0%
2	Dallas Elementary*	NW	17	425	13	3.2%	85%	369	(56)	-13.2%	74%	1.9%	110.8%	104.3%
26	Dugan Elementary	SE	7	715	11	1.6%	82%	686	(29)	-4.1%	78%	-0.8%	112.0%	106.0%
3	Hiram Elementary	SE	6	782	56	7.7%	89%	826	44	5.6%	94%	12.5%	118.4%	109.1%
33	Hutchens Elementary	SE	9	707	(31)	-4.2%	76%	693	(14)	-2.0%	75%	-9.1%	102.6%	102.0%
5	McGarity Elementary	NE	13	573	7	1.2%	92%	588	15	2.6%	94%	3.6%	95.7%	99.4%
18	Nebo Elementary	SE	10	673	(29)	-4.1%	73%	616	(57)	-8.5%	67%	-6.0%	99.4%	98.3%
6	New GA Elementary	SW	19	306	(5)	-1.6%	68%	301	(5)	-1.6%	67%	-8.1%	96.3%	102.0%
15	Northside Elementary	NW	15	468	50	12.0%	67%	517	49	10.5%	74%	8.3%	110.6%	114.6%
16	Panter Elementary	SE	14	526	(28)	-5.1%	78%	501	(25)	-4.8%	74%	-1.7%	102.4%	97.1%
25	Poole Elementary	NW	18	419	16	4.0%	56%	427	8	1.9%	57%	0.0%	96.9%	102.9%
32	Ragsdale Elementary	SW	12	603	(47)	-7.2%	65%	571	(32)	-5.3%	62%	-6.7%	101.7%	98.3%
19	Roberts Elementary	NE	8	711	46	6.9%	105%	750	39	5.5%	111%	8.5%	113.2%	105.2%
24	Russom Elementary	NE	5	887	47	5.6%	101%	943	56	6.3%	108%	9.0%	112.0%	108.9%
14	Shelton Elementary	NE	1	1,215	(6)	-0.5%	101%	1,253	38	3.1%	104%	9.9%	119.7%	106.3%
8	Union Elementary*	SW	16	464	16	3.6%	103%	469	5	1.1%	104%	-0.9%	102.7%	102.4%
All Total Elementary			19	13,000	253	2.0%	85%	13,220	220	1.7%	87%	2.3%	107.9%	104.6%

Elementary School Projections

Middle Schools		2017-2018					2018-2019				Growth			
		Rank	2018	Var	% Var	Usage	2019	Growth	% Var	Usage	3-Year Growth	3-Year Surv	FY17 Surv	
27	Austin Middle	SE	2	927	(52)	-5.3%	112%	935	8	0.9%	113%	0.0%	101.3%	101.3%
17	Dobbins Middle*	SE	6	673	(34)	-4.8%	100%	671	(2)	-0.3%	99%	-8.4%	97.1%	97.1%
9	East Paulding Middle	NE	3	919	10	1.1%	97%	963	44	4.8%	101%	3.8%	103.4%	103.4%
10	Herschel Jones Middle	NW	4	714	(12)	-1.7%	82%	765	51	7.1%	87%	-1.2%	101.9%	101.9%
22	Moses Middle	NE	7	640	53	9.0%	95%	661	21	3.3%	98%	16.8%	107.3%	107.3%
29	McClure Middle	NE	1	1,317	85	6.9%	117%	1,396	79	6.0%	124%	11.1%	104.5%	104.5%
36	Ritch Middle	NE	8	599	(38)	-6.0%	67%	580	(19)	-3.2%	64%	-1.0%	99.5%	99.5%
35	Scoggins Middle	SW	4	714	11	1.6%	79%	713	(1)	-0.1%	79%	3.0%	98.3%	98.3%
11	South Paulding Middle	SE	9	462	(19)	-4.0%	77%	484	22	4.8%	81%	-4.3%	97.5%	97.5%
All Total Middle School			9	6,965	4	0.1%	93%	7,168	203	2.9%	93%	2.7%	101.6%	101.6%

Middle School Projections

High Schools

Note: Includes AltEd

		2017-2018					2018-2019				Growth		
		Rank	2018	Var	% Var	Usage	2019	Growth	% Var	Usage	3-Year Growth	3-Year Surv	FY17 Surv
		12 East Paulding High	NE	4	1,685	39	2.4%	89%	1,732	47	2.8%	91%	0.2%
21 Hiram High	SE	5	1,601	(75)	-4.5%	94%	1,553	(48)	-3.0%	91%	-2.0%	88.6%	87.4%
30 North Paulding High	NE	1	2,295	94	4.3%	109%	2,387	92	4.0%	114%	8.8%	101.3%	97.7%
13 Paulding County High	SE	3	1,799	61	3.5%	101%	1,804	5	0.3%	102%	4.4%	90.9%	93.0%
28 South Paulding High	SE	2	1,864	26	1.4%	101%	1,875	11	0.6%	101%	2.4%	89.9%	90.4%
All Total High School		5	9,244	145	1.6%	99%	9,351	107	1.2%	98%	3.1%	93.4%	92.5%

Total	2017-2018				2018-2019			Growth		
	Rank	2018	Var	% Var	2019	Growth	% Var	3-Year Growth	3-Year Surv	FY17 Surv
	Total		29,209	402	1.4%	29,739	530	1.8%		

High School and Total Projections

FY2019 Grants

Board Policy DFK requires contributions valued in excess of \$10,000 be approved in advance by the Paulding County Board of Education. The following grants are included in the FY2019 Budget:

Awarded:

*College and Career Academy Grant	\$ 3,146,666	CPF
*L4GA Striving Readers Grant (3 year grant)	\$ 4,502,996	SRF
QBE Categorical Grant: Equalization	\$29,049,453	GF
QBE Categorical Grant: Transportation	\$ 1,410,760	GF
QBE Categorical Grant: Nursing	\$ 605,746	GF

Pending Award (estimated amount):

State Security Grant (allocation of \$16m)	\$ 222,477	GF
Title I-A: Improving the Academic Achieve of the Disadvantaged Grant	\$ 3,275,414	SRF
Title II-A: Improving Teacher Quality Grant	\$ 449,544	SRF
Title III: A Language Instruction for English Learners Grant	\$ 74,535	SRF
Title IV-A: Student Support and Academic Enrichment Grant	\$ 104,094	SRF
VIB: Special Education Flowthrough Grant	\$ 4,359,611	SRF
Special Education High Cost Fund Grant	\$ 36,461	SRF
Federal and State Special Education Preschool Grants	\$ 710,616	GF & SRF
Pupil Transportation State Grant	\$ 10,000	GF
Education for Homeless Children and Youth Grant	\$ 46,058	SRF
Perkins IV CTE Grants	\$ 180,508	SRF
CTAE Extended Year Grant	\$ 10,254	GF
CTAE Supervision Grant	\$ 26,195	GF
CTAE Apprenticeship Grant	\$ 36,066	GF
State Vocational Construction Bond	\$ 10,000	GF
State Vocational Industry Certification Grant	\$ 50,000	GF
CTAE Extended Day Grants	\$ 138,613	GF
ROTC Grant	\$ 426,186	SRF
Math and Science Supplement Grant	\$ 266,881	GF
Family Connections Grant	\$ 50,000	GF
*AmeriGas Grant	\$ 65,000	GF
Owens Brockway Bus Grant	\$ 230,310	GF
Total	<u>\$49,494,444</u>	

* All or portion pending budget approval

Note: General Fund (GF), Special Revenue Fund (SRF) and Capital Projects Fund (CPF)

Exempt Professional Services

The District follows State Purchasing Guidelines for the procurement of exempt professional services. While Board Policy does not specifically address purchases of exempt professional services, those with an estimated cost greater than \$150,000 are brought to the Board with the annual budget or as a point of information.

The following exempt professional services are in the FY2019 budget and may contain purchases that exceed \$150,000:

- Legal Services
- Professional Learning
- Architectural Services
- Therapeutic Services

Georgia Procurement Manual

1.2.3.1 Exempt from the State Purchasing Act

Services, which are limited to those services defined by statute as a "profession" or "professional service".

1.2.4. Exempt Goods/Services by NIGP™ Code

As an additional resource, the State Procurement Department has established a list of goods/services by NIGP™ Code which are either exempt from the State Purchasing Act or represent goods or services for which SPD has waived the competitive bidding requirements.

Sources:

http://pur.doas.ga.gov/gpm/MyWebHelp/GPM_Main_File.htm

<http://doas.ga.gov/assets/State%20Purchasing/NEADocumentLibrary/NIGPExemptList.pdf>

1000 INSTRUCTION

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.

2100 PUPIL SERVICES

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.

2210 IMPROVEMENT OF INSTRUCTIONAL SERVICES

Activities which are designed primarily for assisting instructional staff in planning, developing and evaluating the process of providing challenging learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, staff training and professional development.

2213 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. 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.

2220 EDUCATIONAL MEDIA SERVICES

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

2230 FEDERAL GRANT ADMINISTRATION

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

2300 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.

2400 SCHOOL ADMINISTRATION

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

2500 SUPPORT SERVICES - BUSINESS

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.

2600 MAINTENANCE AND OPERATION OF PLANT SERVICES

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.

2700 STUDENT TRANSPORTATION SERVICE

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.

2800 SUPPORT SERVICES - CENTRAL

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.

2900 OTHER SUPPORT SERVICES

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

3100 SCHOOL NUTRITION PROGRAM

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.

3200 ENTERPRISE OPERATIONS

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.

3300 COMMUNITY SERVICES OPERATIONS

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.

4000 FACILITIES ACQUISITION AND CONSTRUCTION SERVICES

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.

5000 OTHER OUTLAYS

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

5100 DEBT SERVICE

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.