



**Gwinnett County
Public Schools**

**Gwinnett County Board of Education
Superintendent's Recommended Budget
Dr. Calvin J. Watts**

**FY2024 Public Budget Document
July 1, 2023–June 30, 2024**

Gwinnett County Public Schools

FY2024 Public Budget Document

Superintendent's Recommendation

Dr. Calvin J. Watts

CEO/Superintendent

The mission of the Gwinnett County Public Schools is to pursue excellence in academic knowledge, skills, and behavior for each student, resulting in measured improvement against local, national, and world-class standards.

**Gwinnett County Public Schools
Fiscal Year 2024 Superintendent’s Recommended Budget
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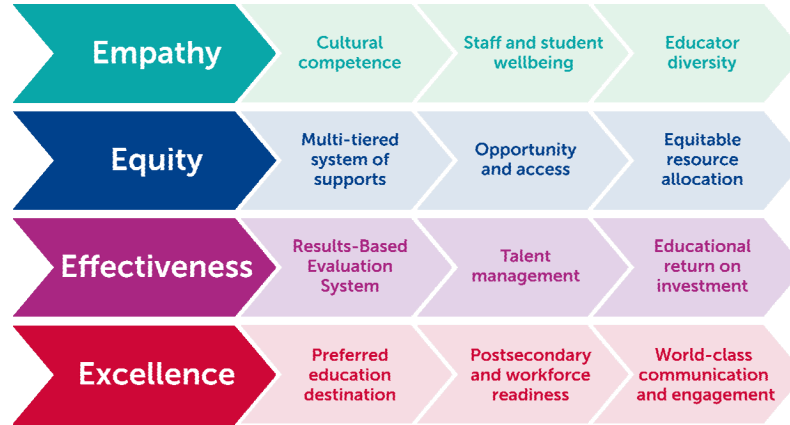
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Gwinnett County Public Schools

Budget Introduction

FY2024 Public Budget Document

The Gwinnett County Board of Education's Fiscal Year 2024 (FY2024) budget, as recommended by CEO/Superintendent Dr. Calvin J. Watts, is presented within this document. This budget represents an investment plan for Gwinnett County Public Schools (GCPS), its students, employees, and the community as a whole. The budget recommendations support our strategic plan as part of the *Learning 2025* network of districts committed to transforming public education to be truly student-centered, equity-focused, and future-driven. The alignment of budgetary investments with our strategic plan – our *Blueprint for the Future* – ensures that each and every student is ready for success after graduation.



The proposed Total Budget for FY2024 is approximately \$3.0 billion representing a slight decrease of 1.6% from the current FY2023 Total Budget. The proposed budget for the general operations of the school district is reflected in the General Fund at \$2.3 billion, an increase of 8.8% over the current year. The six funds that comprise the Total Budget and the changes from Fiscal Year 2023 are summarized below:

Funds Comprising the Total Budget	FY2024 (In Millions)	FY2023 (In Millions)	Dollar Change (In Millions)	Percentage of Change
General Fund	\$ 2,327.0	\$ 2,139.1	\$ 187.9	8.8%
Special Revenue Fund	232.8	390.5	(157.7)	(40.4)%
Capital Projects Fund	239.0	300.2	(61.2)	(20.4)%
Debt Service Fund	111.2	142.1	(30.9)	(21.7)%
Enterprise Fund	115.0	102.8	12.2	11.8%
Internal Service Fund	15.5	15.4	0.1	0.8%
Total Budget	\$ 3,040.5	\$ 3,090.1	\$ (49.6)	(1.6)%

The district's proposed investment plan for FY2024 accommodates a student population that is projected to grow by 2,064 students, bringing the district enrollment for the 2023-2024 school year to more than 183,800 students.

Investments

In the area of new funding, the proposed FY2024 budget includes investments that align with our *Blueprint for the Future* in the areas of compensation, school-based resources, early literacy, access and opportunity, and safety and security. These improvements include:

Compensation – (Strategic Priorities: Empathy, Effectiveness, and Excellence)

- A salary step increase for all eligible employees
- A \$3,000 increase for all employees paid on the teacher salary schedule
- A minimum 4.0% cost-of-living increase for all employees not paid on the teacher schedule; larger percentage increases in lower-compensated positions to achieve a minimum starting salary of \$15.00 per hour
- Funding the rate increase for the employer-paid portion of the state health benefits plan for all general fund employees, estimated at \$102.1 million

School-based resources – (Strategic Priorities: Empathy, Equity, and Effectiveness)

- The addition of 194 general education instructional and support positions to accommodate the projected growth of 2,064 students
- An additional 63 special education teachers, an additional 22 special education pre-K teachers, and 38 pre-K paraprofessionals
- Funding for additional nurses and additional school custodians
- Funding for teachers to purchase classroom supplies
- Addition of one new middle school and build-out of the GIVE Center West

Early literacy - (Strategic Priorities: Equity and Effectiveness)

- Funding of general education pre-K program at eight schools, with 16 classrooms supporting 256 students
- Funding for adoption of science of reading instructional materials at 20-25 elementary schools
- Professional development for all K-5 teachers to build understanding of the science of reading and structured literacy components

Access and opportunity - (Strategic Priorities: Equity, Effectiveness, and Excellence)

- Funding to support GHSA approved athletic programs and extracurricular activities in middle and high schools
- Increase funding for expansion of extracurricular program support
- Funding for program initiatives and personnel centered around whole learner support
- Increased funding for support for Health and PE, Fine Arts, and College and Career programs
- Funding for programs that support GCPS educators seeking advancement of university degree opportunities
- Funding for summer enrichment programs to address learning loss

Safety and security - (*Strategic Priorities: Empathy, Equity, and Effectiveness*)

- Funding for staff and systems such as safety alert systems, security vestibules, and fencing
- Funding for safety equipment for all custodial staff and enhanced maintenance and operational support
- Funding for services that support enterprise disaster recovery and audio-visual systems

State Revenue

The proposed FY2024 budget was developed for Gwinnett County Public Schools before the conclusion of the 2023 legislation session and final approval of the state budget. Therefore, the Governor's most current state budget recommendations at the time of budget development were used as the basis for the proposed local budget.

GCPS will receive an estimated \$175.5 million more in state funding than the district received in FY2023. The changes in state funding are listed below:

- GCPS will receive \$32.7 million in additional funding for a \$2,000 salary increase allotted through the State Teacher Salary Schedule. FY2024 projected student growth will result in \$17.3 million in additional formula earnings
- The district will receive a revenue increase of \$4.5 million for the state-funded portion of teacher salary step increases (compensation for additional training and experience)
- GCPS will receive an additional \$88.2 million as the employer contribution in its QBE to fund the state share of employer increases on certified educators who participate in SHBP
- The district's projected FY2024 Equalization funding will increase by \$54.1 million, from \$34.6 million this year to \$88.7 million. These funds are intended to narrow the gap between public school systems in terms of property tax "wealth per student."
- Offsetting state funding will be the school district's *Local Five-Mill Share*, a required cost of participating in the QBE program. Annually, the state subtracts from a school district's total earnings the equivalent of five mills of local taxes. For FY2024, GCPS' five-mill share will be \$224.3 million, compared to \$203.0 million this year, a deduction increase of \$21.3 million

Local Revenue

The local property tax digest is expected to grow due to new properties added to the digest and the increased valuation of existing properties. For FY2024, the digest is projected to increase by 6.0%, generating additional revenue of \$53.6 million over the current year's budget. Other local revenue sources may contribute an additional increase driven primarily by Title Ad Valorem Tax (TAVT), real estate transfer taxes, intangible taxes, and investment earnings.

Summary of the Six Funds in the Total Budget

- ❖ **The General Fund**, as recommended, represents 77% of the Total Budget. Primary day-to-day operations of the school district are budgeted through the General Fund. Student achievement and the teaching and learning process are the central focus of this budget, as evidenced by the fact that 73% of the General Fund budget is targeted for instructional services. The FY2024 General Fund budget is increasing by 9% from the FY2023 budget due to additional local and state funding.
 - The General Fund is funded with projected state revenue of \$1.2 billion, local revenue of \$1.1 billion, and federal revenue of \$1.0 million. The maintenance and operations millage rate to support this budget will be set in July once complete data is available on the local property tax digest. As noted earlier, these figures are based on the most current projections and state recommendations at the time of budget development.

- ❖ **The Special Revenue Fund** in the FY2024 budget is projected to be \$232.8 million. This fund accounts for federal categorical grants such as Title I, Title II, Title VI-B, and secondary vocational grants. In addition, this fund includes grants awarded through the Elementary and Secondary School Emergency Relief (ESSER) Fund. These grants include the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) and the American Rescue Plan (ARP) Act. These funds were initially budgeted in FY2022 and will continue into FY2024. These federal funds were awarded to support schools as they safely reopened and responded to the effects of the COVID-19 pandemic on our students, staff, and schools.

- ❖ **The Capital Projects Fund** in the FY2024 budget totals \$239.0 million, a decrease of \$61.0 million from the FY2023 level. This fund includes state capital outlay grants, the tax proceeds funded by the education special purpose local option sales tax (E-SPLOST) approved by voters in November 2020, and proceeds from the General Obligation bonds approved by voters in November 2018.

- ❖ **The Debt Service Fund** for FY2024 will be \$111.2 million, a decrease of \$30.9 million from the FY2023 budget. This fund represents the budgeted principal and interest payments for outstanding debt associated with:
 - 1.) Certificates of Participation (COPS) issued in 2006
 - 2.) Short-term Series 2015 bonds issued to advance fund the E-SPLOST V program
 - 3.) Short-term Series 2022 bonds issued to advance fund the E-SPLOST VI program
 - 4.) General Obligations Bonds approved by voters in February 2008 and November 2018

Principal and interest payments on the COPS and E-SPLOST bonds will be paid with accumulated sales tax proceeds and will not require a debt service property tax levy. The debt service millage rate required to service the General Obligation bonds will be formally adopted in July.

- ❖ **The Enterprise Fund** contains the budget for cafeteria operations for the school district. The total budget for this fund will be \$115.0 million for FY2024.

- ❖ **The Internal Service Fund** represents the operations of the school district's workers' compensation/risk management fund, employees short-term disability program, and the in-house print shop. The total budget for this fund will be \$15.6 million for FY2024.

Strategic Plan:

In July 2022, the Board of Education adopted the district’s first strategic plan, *Our Blueprint for the Future*; this Blueprint defines the transformational work of the next five years. The strategic plan is organized by the four strategic priorities: empathy, equity, effectiveness, and excellence. Each strategic priority includes three goals, with objectives and district key performance indicators (KPI). KPIs are the way we will measure success for each goal. We initially considered a broad set of potential measures and settled on the final metrics after gathering stakeholder feedback. The 2022 data will be the baseline year for this five-year strategic plan, and each KPI will have annual targets set from 2023 – 2027.

Vision:

Gwinnett County Public Schools will become a system of world-class schools where students acquire the knowledge and skills to be successful in college and careers.

Mission:

The mission of Gwinnett County Public Schools is to pursue excellence in academic knowledge, skills, and behavior for each student, resulting in measured improvement against local, national, and world-class standards.

Core Beliefs and Commitments:

Believing, as we do, that public education is an integral part of the seamless fabric of the American experience, we, the Gwinnett County Board of Education, derive our core beliefs and commitments for public education in Gwinnett County from the foundational principles of the United States of America, specifically those espoused in the Declaration of Independence. “We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty, and the pursuit of Happiness,” and “That to secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed...”.

America’s public schools exist to undergird and advance these principles. They are the one place where all children and youth in our great, diverse country are provided a common, free education. They must educate every child for success in life and for the responsibilities of American citizenship.

Thus, we commit ourselves to a world-class education that meets the needs of individual students, to a sharp focus on the traditions and values at the heart of our constitutional democracy and the rule of law, and to the civic virtues that bind together communities of many cultures, faiths, viewpoints, interests, and histories into a unified nation. E pluribus unum. Out of many, one.

Therefore, the Gwinnett County Board of Education will:

- Ensure our core business of teaching and learning is built on a rigorous curriculum, effective instruction, and high-value assessments
- Educate every student to world-class standards and individual potential
- Provide a safe and secure learning environment
- Optimize the school effect to have a positive impact on every child
- Govern the district fairly and openly, seeking the engagement of the many stakeholders we serve

Gwinnett County Public Schools
FY2024 Budget Calendar

October 4, 2022 – Student count date for FTE funding

October 20, 2022 – Adopt budget development calendar for fiscal year 2024

December 1, 2022 - Complete FY2023 mid-year salary/position budget amendment

No later than January 9, 2023 - Distribute FY2024 budget development packages to program managers

January 9, 2023 – January 27, 2023 - Prepare FY2024 program budget requests

January 27, 2023 - Central Office budget managers submit completed proposed budget requests to Budget Office

January 27, 2023 - Central Office budget managers submit completed budget improvement requests to Budget Office

January 30, 2023 - Prepare budget request summary

February 28, 2023 - Superintendent and Executive Cabinet meet to discuss FY2024 budget requests

March 3, 2023 – Superintendent’s Recommendations due to Budget Office

March 6 – March 24, 2023 - Preparation and printing of Superintendent's Recommended Budget

March 27, 2023 - Board budget work session

April 27, 2023 - Board budget work session; adoption of tentative budget

May 7 and June 4, 2023 - Publish budget advertisement in newspaper

May 18, 2023 - First Public Budget Hearing

June 15, 2023 - Second Public Budget Hearing; Final Budget Adoption; and Adoption of Tentative millage rate

June TBD, 2023 – Submission of Adopted Budget to Carl Vinson Institute – in compliance with GA Law.

July TBD, 2023 – Final Adoption of millage rate

October TBD, 2023 – Transmit adopted budget to State Department of Education

FY2016

Slight growth of 3% in the property tax digest along with additional revenue from the state, which is based on earnings driven by the Quality Basic Education (QBE) funding formula, a reduction of the state “austerity” cut, and growth in student enrollment means that GCPS will be able to balance its budget and also provide well-deserved raises for its employees. The FY2016 budget accounted for certain state-mandated increases in the areas of employee salary – 175 additional teacher/instructional support positions, and employer benefit cost increases. In addition, the FY2016 budget will include funds to address the operational and start-up costs for the four new schools opening in August of 2015.

Salary and other improvements for FY2016:

- A longevity-step salary increase for all eligible employees
- All full-time employees received a 2.5% cost-of-living increase
- Salary adjustment increase to the starting salary for new teachers and those early in their career
- Additional salary improvements include adjustments for bus monitors of an increase of .84/hour, increase in the stipend for special educational paraprofessionals, a 10% increase in coach and sponsor supplements, and an increase in substitute teacher of \$5 per day
- Additional instructional positions will support Academy Programs, STEP Academies, IB Programs, Mathematics and eCLASS.
- Fifteen additional bus drivers and five additional bus monitors will be hired to accommodate growth

The budget-cutting measures from previous years will remain in place. School staffing allocation formulas are unchanged. Central office operating budgets will remain relatively the same. Vacant district positions to remain unfilled to the extent possible. The M & O and Debt Service millage rate remained unchanged at 19.80 mills and 2.05 mills respectively.

FY2017

Growth in the property tax digest for the third straight year plus additional revenue from the state means that GCPS will be able to balance its budget. GCPS will “net” additional state revenue. Revenue is increased due to a reduction in the amount of state cuts made to the Quality Basic Education (QBE) formula. This increase in revenue will be offset due to changes in the “equalization grant funding” and a higher “Local Five-Mill Share”. The county’s property tax digest is expected to grow by 5% resulting in an increase in local property tax revenue. Increased costs mandated by the state include funding 159 additional teacher/instructional support positions, operational and start-up costs for two new schools, and increases in employer benefit costs.

Salary and other improvements for FY2017:

- A longevity-step salary increase for all eligible employees
- All full-time employees received the equivalent of a 3.0% pay increase. A 1.0% lump sum, one-time payment adjustment in FY2016 plus a 2.0% cost-of-living salary increase

- Salary improvements for substitute teachers
- Additional technology support positions for local schools
- Additional operational and maintenance support for transportation, fleet maintenance, and building/grounds maintenance

The budget-cutting measures from previous years will remain in place. School staffing allocation formulas are unchanged. Central office operating budgets will remain relatively the same. Vacant district positions to remain unfilled to the extent possible. The M & O and Debt Service millage rate remained unchanged at 19.80 mills and 2.05 mills respectively.

FY2018

Growth in the property tax digest for the fourth straight year and additional revenue from the state means that GCPS will be able to balance its budget and provide well-deserved raises for its employees. The county’s property tax digest is expected to grow by 4.7% resulting in an increase in local property tax revenue. GCPS must account for certain state-mandated increases in the area of employee salary and benefits which include funding 147 additional teacher/instructional support positions and increases in employer benefit costs – health insurance premiums, Gwinnett Retirement System, and Teacher’s Retirement System.

Salary and other improvements for FY2018:

- All full-time employees received a 2.0% cost-of-living increase
- A salary step for all eligible employees
- Funding to establish E-STEAM academies at Pinckneyville and Summerour middle schools
- Additional support in areas of special education, psychological services, and curriculum and instruction
- Additional technology support positions for local schools
- Additional operational and maintenance support for pupil transportation, fleet maintenance, and building/grounds maintenance

The budget-cutting measures from previous years will remain in place. School staffing allocation formulas are unchanged. Central office operating budgets will remain relatively the same. Vacant district positions to remain unfilled to the extent possible. The M & O and Debt Service millage rate remained unchanged at 19.80 mills and 2.05 mills respectively.

FY2019

Growth in the property tax digest for the fifth straight year and additional revenue from the state, including the elimination of austerity reductions, means that GCPS will be able to balance its budget, provide raises for its employees, and implement some improvement items. The Recommended Budget calls for a total budget of \$2.193 billion. The proposed General Fund, which represents 77.8% of the total budget and funds the primary day-to-day operations of the school district, accounts for \$1.706 billion of the total. This represents a 5.19% increase in the General Fund that can be attributed to salary improvements, mandated employer benefit increases, and costs associated with an increase in the number of students served.

GCPS will receive an additional \$54.1 million in state QBE funding due to a number of factors. Additional formula earnings from projected student growth, state funded portion of teacher salary step increases, rate increase to the Teachers Retirement System, and Equalization Funding. The property tax digest is expected to grow by 3.1%, resulting in an increase of \$17 million in local property tax revenue. For FY2019, GCPS must account for increases in the area of employee salary and benefits. Additional salary and benefit costs to fund 128 additional teacher/instructional support positions, open one new high school, and increases in employer benefit costs – Gwinnett Retirement System, health insurance premiums, and Teacher’s Retirement System.

Salary and other improvements for FY2019:

- All full-time employees will receive a 2.25% cost-of-living increase
- A salary step increase for all eligible employees
- Funding for 10 additional School Resource Officers
- Increase in daily rates of pay for substitute paraprofessionals
- Additional technology support positions for local schools
- Funding to establish a Junior Achievement Academy at Parkview High School
- Additional support for special education, psychological services, and curriculum and instruction
- Expansion of the Student Mentoring Program to serve Hispanic students

The budget-cutting measures from previous years will remain in place. School staffing allocation formulas are unchanged. Central office operating budgets will remain relatively the same. Vacant district positions to remain unfilled to the extent possible. The M & O and Debt Service millage rate for FY2019 are 19.80 mills and 1.95 mills respectively.

FY2020

Growth in the property tax digest for the sixth straight year and additional revenue from the state, GCPS will be able to balance its budget, provide raises for its employees, and implement several improvement items. The Recommended Budget calls for a total budget of \$2.319 billion in the six funds that comprise the Total Budget. The proposed General Fund, which represents 77.4% of the Total Budget and funds the primary day-to-day operations of the school district, accounts for \$1.795 billion of the total. This represents a 3.7% increase in the General Fund that can be attributed to salary improvements, mandated employer benefit increases, and costs associated with an increase in the number of students served. GCPS will receive an additional \$52.3 million in state QBE funding due to a number of factors - additional formula earnings from projected student growth, state funded portion of teacher salary increases, rate increase to the Teachers Retirement System, Equalization Funding, and Local Fair Share cost. The property tax digest is expected to grow by 3%, resulting in an increase of \$21.4 million in local property tax revenue. Title ad valorem taxes and investment earnings are expected to grow a total of \$10.5 million. For FY2020, GCPS must account for increases in the area of employee salary and benefits. Additional salary and benefit costs to fund 104 additional teacher/instructional support positions and increases in employer benefit costs – Gwinnett Retirement System, health insurance premiums, and Teacher’s Retirement System.

Salary and other improvements for FY2020:

- A \$3,000 cost-of-living increase for all employees paid on teacher salary schedule
- A 2% cost-of-living increase for all employees not paid on the teacher salary schedule
- A salary step increase for all eligible employees
- Funding for 6 additional School Resource Officers
- Increases in per-pupil funding for local schools
- Additional resources in special education and psychological services, foreign language, and fine arts
- Enhanced operational and maintenance support for buildings/grounds, information management, and information security

The budget-cutting measures from previous years will remain in place. School staffing allocation formulas are unchanged. Central office operating budgets will remain relatively the same. Vacant district positions to remain unfilled to the extent possible. The M & O and Debt Service millage rate for FY2020 are 19.70 mills and 1.90 mills respectively.

FY2021

The Adopted Budget calls for a total budget of \$2.3 billion in the six funds that comprise the Total Budget. The proposed General Fund, which represents 77.0% of the Total Budget and funds the primary day-to-day operations of the school district, accounts for \$1.8 billion of the total. This represents a 2.4% decrease in the General Fund. The budget process was delayed this year due to the negative financial impact caused by COVID-19 health pandemic. State funding included an 11% “austerity reduction”, equating to a \$118.0 million decline in state funding. The local revenue budget is expected to increase as a result in projected growth in the digest of 3.5% (an increase of \$22.4 million in local property tax revenue). Additional funding in the FY21 budget included a salary step increase for all eligible employees and an increase in the employer contribution rate for the Gwinnett Retirement system, from 5.53% to 6.41%.

The Coronavirus Aid, Relief, and Economic Security (CARES) Act provided federal stimulus funding of \$32.3 million. GCPS also utilized \$65 million in reserve funds to assist in balancing the General Fund budget.

The budget-cutting measures from previous years will remain in place. School staffing allocation formulas are unchanged. Central office operating budgets will remain relatively the same. Vacant district positions to remain unfilled to the extent possible. The M & O and Debt Service millage rate for FY2021 remained unchanged at 19.70 mills and 1.90 mills respectively.

FY2022

The Adopted Budget called for a total budget of \$2.4 billion in the six funds that comprise the Total Budget. The proposed General Fund, which represents 78.0% of the Total Budget and funds the primary day-to-day operations of the school district, accounts for \$1.8 billion of the total. This represents a 2.2% increase in the General Fund. State funding included a 4% “austerity reduction”, equating to a \$40.7 million decline in state funding. The local revenue budget is expected to increase as a result in projected growth in the digest of 2.0% (an increase of \$19.9 million in local property tax revenue). Additional funding in the FY22 budget included a salary step increase for all eligible employees and an increase in the employer contribution rate for the Teacher Retirement system, from 19.06% to 19.81%.

The cost saving measures from previous years remained in place. School staffing allocation formulas are unchanged. Central office operating budgets remained the same. Vacant district positions to remained unfilled to the extent possible.

The M & O millage rate remained at 19.70 mills while the Debt Service millage rate went from 1.90 mills to 1.65 mills.

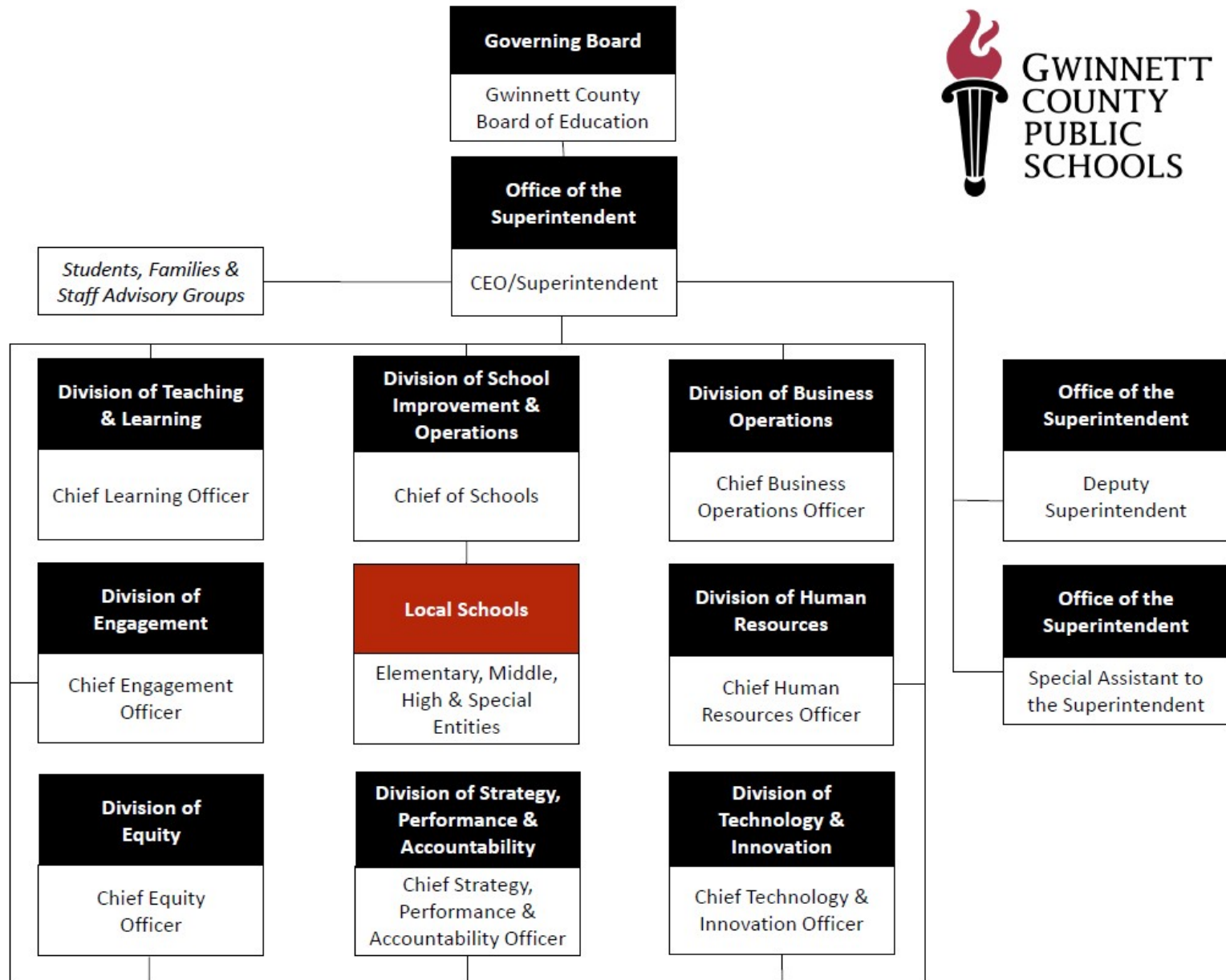
FY2023

The adopted Total Budget for FY2023 is approximately \$2.8 billion in the six funds that comprise the Total Budget. The General Fund, which represents 70% of the Total Budget and funds the primary day-to-day operations of the school district, accounts for \$2.0 billion of the total budget. This 3.1% increase in the General Fund can be attributed to investments to increase compensation, prioritize school-based resources, accelerate early literacy, and expand access and opportunity. GCPS will receive an increase in state funding due to the elimination of the “Austerity Reduction”, additional funding for a \$2,000 salary increase in the State Teacher Salary Schedule, the state funded portion of teacher salary step increase, student growth, and rate increase to the Teachers Retirement System. Decreases in Equalization Grant funding, Local Five-Mill Share, and one-time state grants will amount to a total increase of \$31 million in state funding over the previous year. In local funding, an increase in the property tax digest of 5.1% and growth in other local revenue sources, will add an additional \$78.0 million over the current year budget.

Salary and other improvements for FY2023:

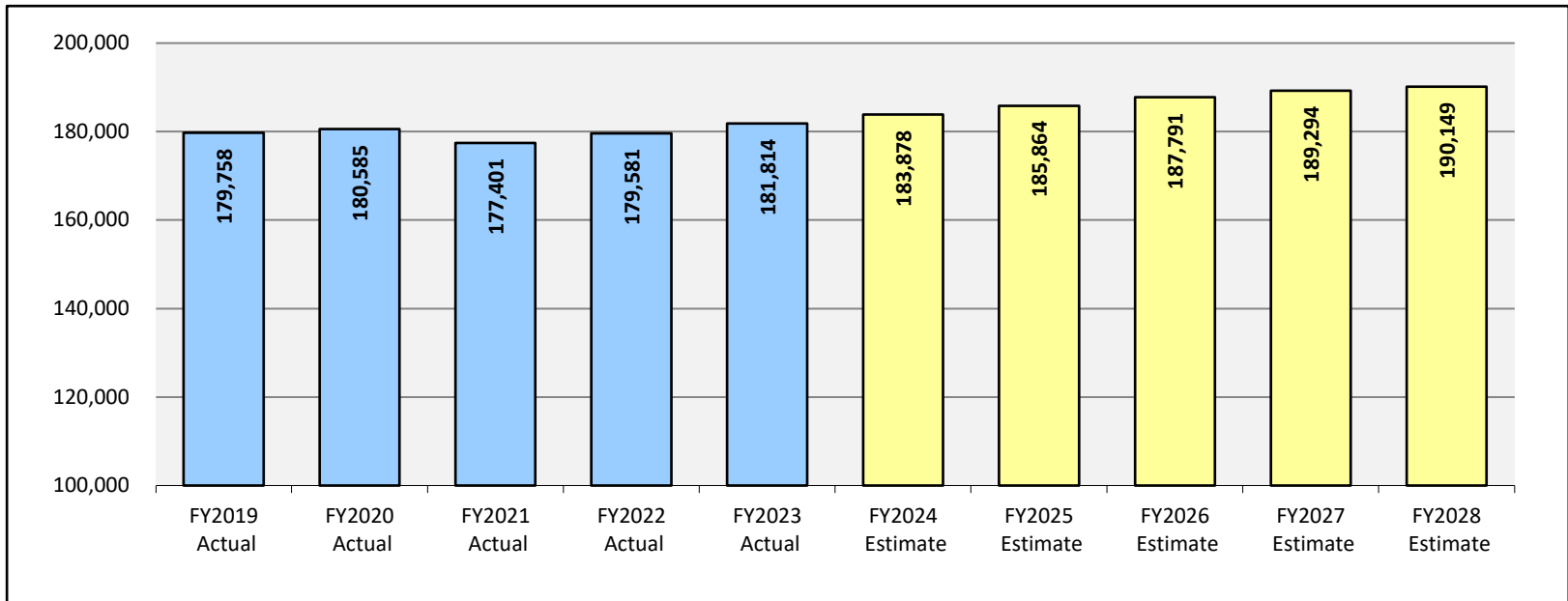
- A salary step increase for all eligible employees
- \$3,000 increase for all employees paid on the teacher salary scale and minimum 6.0% cost-of-living increase for all employees not paid on the teacher salary schedule. Increase minimum starting salary to \$13.50 per hour
- Funding rate increase for the employer-paid portion of the Teachers Retirement System from 19.81% to 19.98%
- Additional instructional and support positions. Lower class size allotments for all school levels
- Funding for full-year pilot programs of Pre-K classrooms and science of reading instructional materials along with professional development for K-3 teachers to build conceptual understanding of science of reading and structured literacy components
- Funding for additional bus drivers, college and career specialist roles, technology access for all students grades 3-12, including take-home devices provided by the district, and funding for program initiatives and personnel centered around whole learner support

The M & O millage rate went down from 19.70 mils to 19.20 mils and the Debt Service millage rate went down from 1.65 mills to 1.45 mills.



Enrollment Estimate (Estimate for budget purpose only.)					
	FY2024	FY2025	FY2026	FY2027	FY2028
Enrollment Projection	183,878	185,864	187,791	189,294	190,149
Change from prior year	2,064	1,986	1,927	1,503	855

Five Year History of Enrollment					
	FY2019	FY2020	FY2021	FY2022	FY2023
Enrollment Actual	179,758	180,585	177,401	179,581	181,814
Change from prior year	492	827	(3,184)	2,180	2,233



- The ad valorem tax, more commonly called property tax, is the primary source of revenue for local governments in Georgia. Ad Valorem means "according to the value," and property is taxed based on its assessed value.
- The County Board of Tax assessors, which is appointed by the County Board of Commissioners, evaluates and assesses all property for tax purposes. Assessed value by law is based on 40% of the fair market value as of January 1 each year.
- The millage rate is a determining factor in the calculation of taxes (a mill is \$1 for each \$1,000 of assessed value).
- State authorities set the millage rate for State taxes. County Board of Commissioners set the millage rate for County taxes and the County Board of Education sets the millage rate for County school taxes.
- The millage rate is established by the various authorities by dividing revenue needed by the 40% net assessment.
- The Tax Commissioner's Office is responsible for billing and collecting taxes based on the set millage rate. The school district pays a 1.5% fee to the Tax Commissioner for collection of the school taxes.

Tax Exempt Property

All public property, all institutions of purely public charity, non-profit hospitals, non-profit homes for the elderly, places of religious worship and burial, all personal property used within the home (if not held for sale or other commercial use) are exempt. All tools and implements of trade of manual laborers, and all domestic animals not exceeding \$300 in actual value are exempt from the property tax. Tax exempt status must be applied for before tax liability on the property will be removed.

Property Tax Returns

Individuals are required by law to file a personal property tax return between January 1 and April 1 for all real or personal property owned or purchased in the previous calendar year.

Real property consists of real estate and any permanently affixed improvements, such as buildings.

Personal property consists of:

- a) Furniture, fixtures, machinery, equipment, inventory or any other personal property used in business.
- b) Aircraft and boats/motors owned by any individual or corporation.

Personal property tax returns shall be filed each year by all persons residing in or doing business in Gwinnett County. Personal property is exempt if the total value of taxable tangible personal property owned by the taxpayer within the county does not exceed \$500.

Tax Exemptions

These exemptions apply only to homestead property. Homeowners must meet the regular homestead exemption requirements. This means individuals must own, occupy and claim the legal residence as property on January 1 to be eligible for any of these exemptions. These exemptions are automatically renewed each year unless there is a change in ownership of the property or eligibility. The amount exempted is deducted from the 40% assessed value of the property in the applicable tax categories.

Gwinnett County School Exemptions

Regular Homestead Exemption (S1) This exemption is for all property owners who occupy the property as of January 1. There is no income or age limit. This exemption includes \$4,000 off the assessed value for regular school tax.

Regular School Exemption (S3) Homeowners must be 62 years old as of January 1. Has income requirement. This exemption includes \$10,000 off the assessed value for school and \$10,000 off school bond.

Disabled Veteran Exemption (S5) This exemption applies to homeowners who are certified by the U. S. Department of Veterans Affairs stating 100% service-connected disabled. This exemption extends to the unremarried spouse or minor children of the disabled veteran. There is no age or income limit. This exemption includes an annually-adjusted amount set by the U.S. Secretary of Veterans Affairs, off the assessed value for regular school and school bond.

Disability Exemption (L1) No age or income limit. Requires letter signed by your doctor stating that you are 100% totally and permanently disabled as of January 1. Homeowners are entitled to an exemption of \$4,000 off the assessed value on school and \$4,000 off school bond.

Senior Exemption (L3) This exemption applies to homeowners who are 65 years old as of January 1. Has income requirements. This exemption includes \$20,000 off the assessed value for school.

Senior School Exemption (L5) This exemption applies to homeowners who are 65 years old or 100% disabled regardless of age as of January 1. Has income requirement. This exemption applies to the house and one acre of property. Claimants are exempt from all school and school bond tax.

Motor Vehicle Title Tax

Effective March 1, 2013, The Georgia General Assembly passed House Bill 386 which changed the way motor vehicles are taxed in Georgia. Under prior law, motor vehicles were generally subject to Sales Tax at the time of purchase and an Annual Ad Valorem Tax every year thereafter. Under House Bill 386, motor vehicles purchased on or after March 1, 2013 are subject to a one-time Title Ad Valorem Tax (TAVT) and are exempt from Sales Tax and Annual Ad Valorem Tax.

The TAVT rate and the distribution of proceeds between the state and local counties was defined through the initial legislation and had provisions to evaluate the rate and distribution of proceeds annually.

However, in March 2018, the Georgia General Assembly passed House Bill 329, which became effective July 1, 2019, to amend the current law by establishing the TAVT rate at 7% and changing the manner of distribution of proceeds.

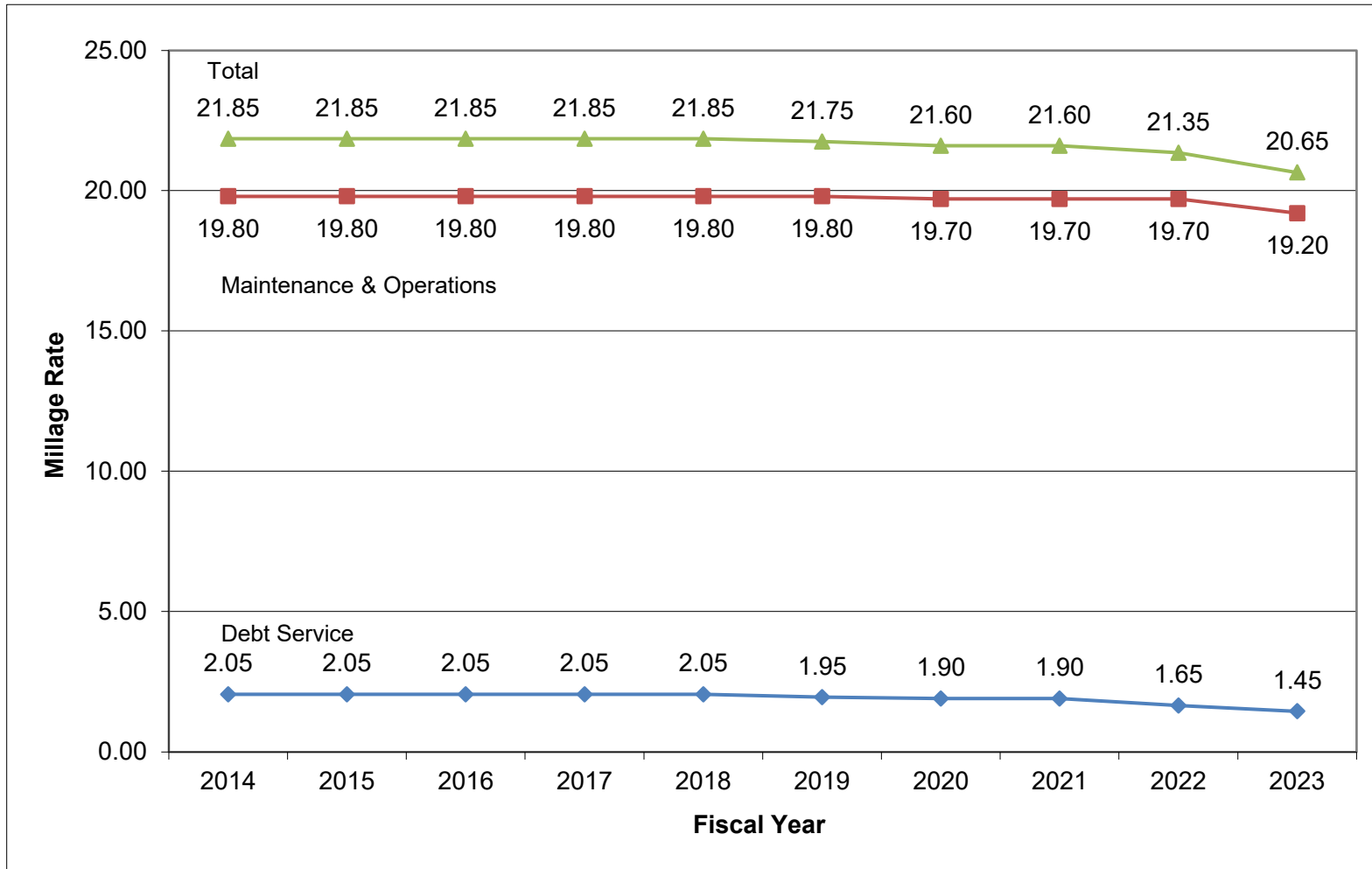
For vehicles that continue to be owned prior to the initial legislative change March 1, 2013, ad valorem taxes (assessed at 40% of the value of the vehicle) will continue to be paid and collected on the birthdate of the vehicle owner. (O.C.G.A. 48-5C-1)

Intangible Recording Tax

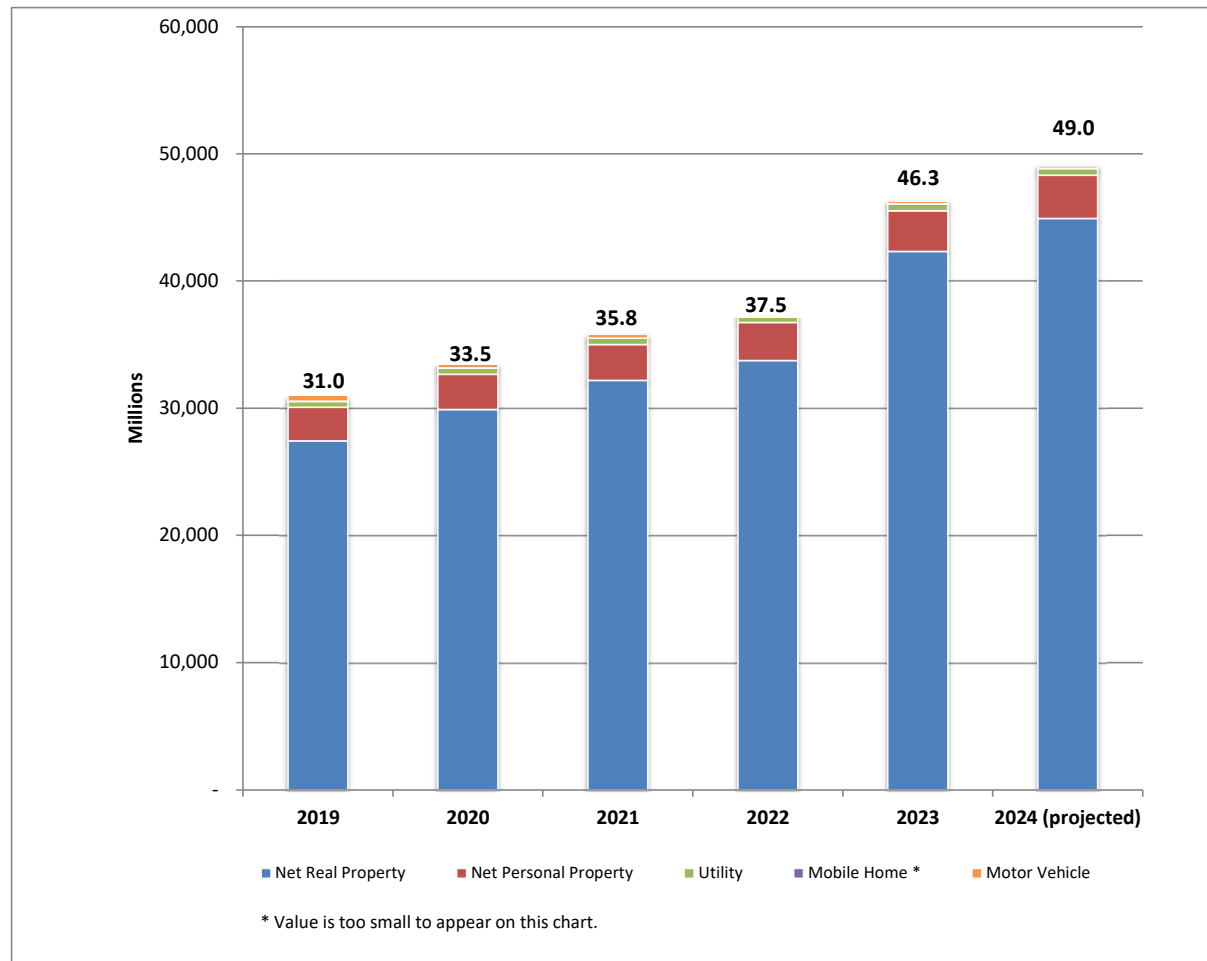
The Georgia Intangible Recording Tax is paid to the Clerk of Superior Court by holders of long-term notes secured by real estate. The rate is \$1.50 for each \$500 or fractional part of the face amount of the note. The maximum amount of recording tax on any single note is \$25,000. (O.C.G.A. 48-6-60 – 48-6-77)

Real Estate Transfer Tax

The Real Estate Transfer Tax is an excise tax on transactions involving the sale of real property where title to the property is transferred from the seller to the buyer. The tax is based upon the property's sale price at a rate of \$1.00 on the first \$1,000 or fractional part of \$1,000 and at a rate of 10 cents for each additional \$100 or fractional part of \$100. The seller is liable for the real estate transfer tax, though frequently the parties agree in the sales contract that the buyer will pay the tax. (O.C.G.A. 48-6-1 – 48-6-10)



FY2024 millage rate will be set at a meeting in July 2023.



Fiscal Year (Value in Millions)	2019	2020	2021	2022	2023	2024 (projected)
Net Real Property	27,418.66	29,900.49	32,187.38	33,736.10	42,327.84	44,909.73
Net Personal Property	2,639.56	2,762.29	2,808.35	2,997.85	3,195.00	3,404.92
Utility	475.24	487.26	494.74	515.21	522.53	529.95
Mobile Home *	8.28	9.19	10.25	10.44	11.11	11.33
Sub Total - Excl MV	30,541.74	33,159.23	35,500.72	37,259.60	46,056.48	48,855.93
Motor Vehicle	493.49	386.74	305.35	243.40	213.26	190.00
Total Net M&O Digest	31,035.23	33,545.97	35,806.07	37,503.00	46,269.74	49,045.93

	<u>2019 - 2020</u>		<u>2020 - 2021</u>		<u>2021 - 2022</u>		<u>2022 - 2023</u>		<u>2023 - 2024</u>	
M&O	19.70		M&O	19.70	M&O	19.70	M&O	19.20	M&O	
Debt	1.90		Debt	1.90	Debt	1.65	Debt	1.45	Debt	

\$100,000 Home

M&O:	\$	709.20	\$	709.20	\$	709.20	\$	691.20
Debt Service:		76.00		76.00		66.00		58.00
Total:	\$	<u>785.20</u>	\$	<u>785.20</u>	\$	<u>775.20</u>	\$	<u>749.20</u>

FY2024 millage rate will be set at a meeting in July 2023

\$150,000 Home

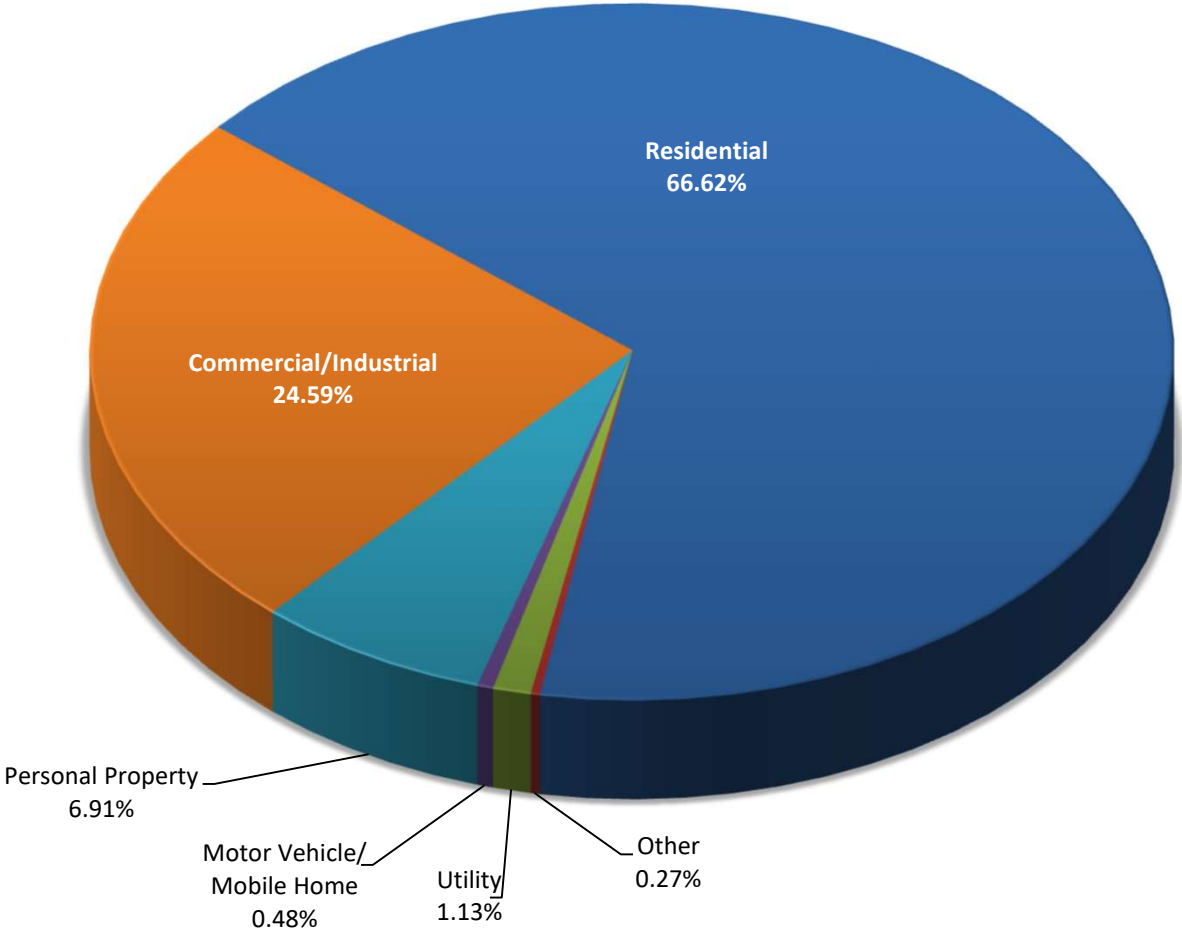
M&O:	\$	1,103.20	\$	1,103.20	\$	1,103.20	\$	1,075.20
Debt Service:		114.00		114.00		99.00		87.00
Total:	\$	<u>1,217.20</u>	\$	<u>1,217.20</u>	\$	<u>1,202.20</u>	\$	<u>1,162.20</u>

\$200,000 Home

M&O:	\$	1,497.20	\$	1,497.20	\$	1,497.20	\$	1,459.20
Debt Service:		152.00		152.00		132.00		116.00
Total:	\$	<u>1,649.20</u>	\$	<u>1,649.20</u>	\$	<u>1,629.20</u>	\$	<u>1,575.20</u>

\$250,000 Home

M&O:	\$	1,891.20	\$	1,891.20	\$	1,891.20	\$	1,843.20
Debt Service:		190.00		190.00		165.00		145.00
Total:	\$	<u>2,081.20</u>	\$	<u>2,081.20</u>	\$	<u>2,056.20</u>	\$	<u>1,988.20</u>



Revenue from the State of Georgia is earned primarily on a per student or full-time equivalency FTE basis. There are 19 direct instructional programs defined by the State of Georgia for which local school districts earn FTE revenue. Each program is assigned a "weight" and the weight is an indication of the relative cost of each program compared to the base student cost assigned a weight of 1.00 in grades 9 - 12.

The 19 programs as defined by the State of Georgia and their estimated weights and estimated values for FY2024 are:

<u>Program</u>	<u>FY2024 Weight</u>	<u>FY2024 Value</u>
Kindergarten	1.6845	\$ 5,121.50
Kindergarten Early Intervention	2.0863	\$ 6,343.25
Grades 1-3	1.3003	\$ 3,953.25
Grades 1-3 Early Intervention	1.8321	\$ 5,570.26
Grades 4-5	1.0408	\$ 3,164.41
Grades 4-5 Early Intervention	1.8270	\$ 5,554.78
Grades 6-8	1.0338	\$ 3,143.17
Middle School Programs	1.1419	\$ 3,471.84
Grades 9-12	1.0000	\$ 3,040.37
Career, Technical, & Agricultural Educ. Lab (CTAE Lab)	1.1787	\$ 3,583.64
Special Ed. - Category I	2.4313	\$ 7,391.98
Special Ed. - Category II	2.8707	\$ 8,728.13
Special Ed. - Category III	3.6597	\$ 11,126.99
Special Ed. - Category IV	5.9416	\$ 18,064.79
Special Ed. - Category V	2.4883	\$ 7,565.44
Gifted	1.6919	\$ 5,144.06
Remedial Education	1.3656	\$ 4,151.95
Alternative Education	1.4985	\$ 4,556.00
ESOL Program	2.6181	\$ 7,960.06

In addition to QBE formula earnings driven by the above FTE amounts, other revenue earned for categorical grants is as follows:

◆ Transportation

- * Revenue is earned for students who live outside a 1.5-mile radius of their school. Current budget estimates are approximately \$5.8 million in FY24.

◆ Local Five-Mill Share

- * Subtracted from a school district's earnings is the requirement of a "Local Five-Mill Share" or cost of participating in the QBE program. Under the "Local Five-Mill Share" provision, each school district is required to levy 5 mills of property tax. The value of 5 mills worth of property tax revenue is a direct reduction of total State Earnings. For FY24, the "Local Five-Mill Share" for Gwinnett County Public Schools is projected to be \$224.3 million.

◆ Educational Equalization Funding Grant

- * Equalization grants are additional State funds earned by school districts above the core QBE formula earnings. These funds are intended to narrow the gap between systems in terms of property tax "wealth per student" (WPS). The amount of the grant each year is determined by a system's property tax WPS in relation to the statewide average for school systems. Legislation passed during the 2012 session (HB824) enacted changes to the grant program including the method for calculating and distributing funds.
- * Gwinnett County Public Schools began qualifying for equalization funding in FY08 and has received this funding each year thereafter. The district's projected funding appropriation for FY24 is \$88.7 million.
- * Gwinnett County Public Schools will rank 80th among Georgia's 180 districts in wealth per student next year.

Category	Elementary	Middle	High																																																																					
Early Learning - Play 2 Learn	.25 for each ES	n/a	n/a																																																																					
Kindergarten Teacher	Kindergarten FTE divided by 18	n/a	n/a																																																																					
Early Intervention Program (EIP)	EIP FTE for Grades K-5 divided by 18	n/a	n/a																																																																					
Teacher Specialist (Art, Music, PE)	FTE in Grades 1-5 divided by 345	FTE in Grades 6-8 divided by 345	n/a																																																																					
Classroom Teachers	Grades 1-3: FTE divided by 21 Grades 4-5: FTE divided by 26	FTE in grades 6-8 divided by 25	FTE in grades 9-12 divided by 26																																																																					
Additional Staff	.25 for each school and 1.50 points per 1,000 students enrolled, or fractions thereof. (i.e. (.0015 x students enrolled))	1.50 points per 1,000 students enrolled, or fractions thereof. i.e.(.0015 X students enrolled)	2.00 points per 1,000 students enrolled, or fractions thereof. i.e.(.0020 X students enrolled)																																																																					
Planning Time	1.00 point for teacher planning time.	n/a	n/a																																																																					
Grades 1-5 Planning	Refer to Grades 1-5 Planning Chart and subtract Teacher Specialist Points & Planning Point GRADES 1-5 POINTS <table border="0" style="margin-left: 20px;"> <tr><td>1 - 21</td><td>=</td><td>3.00</td></tr> <tr><td>22 - 24</td><td>=</td><td>3.25</td></tr> <tr><td>25 - 28</td><td>=</td><td>3.50</td></tr> <tr><td>29 - 31</td><td>=</td><td>4.00</td></tr> <tr><td>32 - 33</td><td>=</td><td>4.25</td></tr> <tr><td>34 - 35</td><td>=</td><td>4.50</td></tr> <tr><td>36 - 38</td><td>=</td><td>4.75</td></tr> <tr><td>39 - 42</td><td>=</td><td>5.00</td></tr> <tr><td>43 - 45</td><td>=</td><td>5.50</td></tr> <tr><td>46 - 47</td><td>=</td><td>5.75</td></tr> <tr><td>48 - 49</td><td>=</td><td>6.00</td></tr> <tr><td>50 - 52</td><td>=</td><td>6.50</td></tr> <tr><td>53 - 54</td><td>=</td><td>6.75</td></tr> <tr><td>55 - 56</td><td>=</td><td>7.00</td></tr> <tr><td>57 - 59</td><td>=</td><td>7.50</td></tr> <tr><td>60 - 61</td><td>=</td><td>7.75</td></tr> <tr><td>62 - 63</td><td>=</td><td>8.00</td></tr> <tr><td>64 - 66</td><td>=</td><td>8.50</td></tr> <tr><td>67 - 68</td><td>=</td><td>8.75</td></tr> <tr><td>69 - 70</td><td>=</td><td>9.00</td></tr> <tr><td>71 - 73</td><td>=</td><td>9.50</td></tr> <tr><td>74 - 75</td><td>=</td><td>9.75</td></tr> <tr><td>76 - 77</td><td>=</td><td>10.00</td></tr> </table>	1 - 21	=	3.00	22 - 24	=	3.25	25 - 28	=	3.50	29 - 31	=	4.00	32 - 33	=	4.25	34 - 35	=	4.50	36 - 38	=	4.75	39 - 42	=	5.00	43 - 45	=	5.50	46 - 47	=	5.75	48 - 49	=	6.00	50 - 52	=	6.50	53 - 54	=	6.75	55 - 56	=	7.00	57 - 59	=	7.50	60 - 61	=	7.75	62 - 63	=	8.00	64 - 66	=	8.50	67 - 68	=	8.75	69 - 70	=	9.00	71 - 73	=	9.50	74 - 75	=	9.75	76 - 77	=	10.00	n/a	n/a
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Category	Elementary	Middle	High
Vocational Education Teacher	n/a	n/a	FTE for vocational education classes divided by 27
Instructional Technology & Innovation Coach (ITIC)	School enrollment: 1 - 499 = 0.50 500 - 749 = 1.00 750 - 999 = 1.00 1,000 - 1,249 = 1.00 1,250 - 1,499 = 1.50 1,500 - 1,749 = 1.50 1,750 - 1,999 = 1.50 2,000 - = 2.00	School enrollment: 1 - 499 = 0.50 500 - 749 = 1.00 750 - 999 = 1.00 1,000 - 1,249 = 1.50 1,250 - 1,499 = 1.50 1,500 - 1,749 = 1.50 1,750 - 1,999 = 1.50 2,000 - = 2.00	School enrollment: 1 - 499 = 0.50 500 - 749 = 1.00 750 - 999 = 1.00 1,000 - 1,249 = 1.50 1,250 - 1,499 = 1.50 1,500 - 1,749 = 1.50 1,750 - 1,999 = 1.50 2,000 - 2,249 = 2.00 2,250 - 2,499 = 2.00 2,500 - 2,749 = 2.00 2,750 - 2,999 = 2.50 3,000 - 3,249 = 2.50 3,250 - 3,499 = 2.50 3,500 - 3,749 = 3.00 3,750 - 3,999 = 3.00 4,000 - = 3.00
Counselor	School enrollment: 1 - 749 = 1.00 750 - 999 = 1.50 1,000 - 1,249 = 2.00 1,250 - 1,499 = 2.50 1,500 - 1,749 = 3.00 1,750 - 1,999 = 3.50 (2,000 & over = additional 0.50 counselor for each additional 250 students)	School enrollment: 1 - 749 = 1.00 750 - 999 = 2.00 1,000 - 1,249 = 2.50 1,250 - 1,499 = 3.00 1,500 - 1,749 = 3.50 1,750 - 1,999 = 4.00 2,000 - 2,249 = 4.50 2,250 - 2,499 = 5.00 2,500 - 2,749 = 5.50 2,750 - 2,999 = 6.00 (3,000 & over = additional 0.50 counselor for each additional 250 students)	School enrollment: 1 - 680 = 1.00 681 - 909 = 1.50 910 - 1,129 = 2.00 1,130 - 1,349 = 2.50 1,350 - 1,569 = 3.00 1,570 - 1,789 = 3.50 1,790 - 2,009 = 4.00 2,010 - 2,229 = 4.50 2,230 - 2,449 = 5.00 2,450 - 2,669 = 5.50 2,670 - 2,889 = 6.00 2,890 - 3,109 = 6.50 3,110 - 3,329 = 7.00 3,330 - 3,549 = 7.50 3,550 - 3,769 = 8.00 3,770 - 3,989 = 8.50 (3,990 & over = additional 0.5 counselor for each 220 additional students)
Media Specialist	One per school.	One per school.	One per school. Schools with an enrollment exceeding 1,000 earn one additional media specialist.

Category	Elementary						Middle						High					
	Enrollment		FRL %	0	50	75	Enrollment		FRL %	0	50	75	Enrollment		FRL %	0	50	75
	Min	Max		49.99	74.99	100	Min	Max		49.99	74.99	100	Min	Max		49.99	74.99	100
				A	B	C				A	B	C				A	B	C
Assistant Principal	0	499	I	1.00	1.00	1.00	0	499	I	2.00	2.00	2.50	0	499	I	2.00	3.00	3.00
	500	749	II	2.00	2.00	2.50	500	749	II	2.50	2.50	3.00	500	749	II	2.50	3.00	3.00
	750	999	III	2.00	2.50	3.00	750	999	III	3.00	3.00	3.50	750	999	III	3.00	3.00	3.00
	1,000	1,249	IV	2.50	3.00	3.50	1,000	1,249	IV	3.00	3.50	4.00	1,000	1,249	IV	3.00	3.00	3.00
	1,250	1,499	V	2.50	3.50	4.00	1,250	1,499	V	3.00	4.00	4.50	1,250	1,499	V	4.00	4.00	4.00
	1,500	1,749	VI	3.00	4.00	4.50	1,500	1,749	VI	3.00	4.50	5.00	1,500	1,749	VI	4.50	4.50	4.50
	1,750	1,999	VII	3.50	4.50	5.00	1,750	1,999	VII	3.50	5.00	5.50	1,750	1,999	VII	5.00	5.00	5.00
	2,000		VIII	4.00	5.00	5.50	2,000		VIII	4.00	5.50	6.00	2,000	2,249	VIII	5.50	6.00	6.00
													2,250	2,499	IX	6.00	7.00	7.00
													2,500	2,749	X	7.00	8.00	8.00
													2,750	2,999	XI	8.00	9.00	9.00
													3,000	3,249	XII	8.50	9.00	9.00
													3,250	3,499	XIII	9.00	10.00	10.00
													3,500	3,749	XIV	10.00	10.50	10.50
													3,750	3,999	XV	10.50	11.00	11.00
													4,000		XVI	11.00	11.50	11.50
	See point value chart						See point value chart						See point value chart					
Gifted	Gifted FTE divided by 18 If the calculation is less than 1.00, the value will be rounded to 1.00.						Gifted FTE divided by 18 If the calculation is less than 1.00, the value will be rounded to 1.00.						Gifted FTE divided by 18 If the calculation is less than 1.00, the value will be rounded to 1.00.					
Connections	n/a						One Strings teacher for every 138 students enrolled. School enrollment < 500 = .50 point for Band. School enrollment between 500 and 900 = 1.00 point for Band. Above 900 enrollment, schools are expected to use the "extra" points for Band.						One Strings teacher for every 138 students enrolled.					
In-School Suspension Teacher	n/a						One In-School Suspension Teacher per middle school.						One In-School Suspension Teacher for each high school except for Maxwell HS of Technology, Buice Center, Gwinnett Online and both GIVE Centers.					
Kindergarten Paraprofessional	Kindergarten FTE divided by 18 See point value chart						n/a						n/a					
Kindergarten EIP Paraprofessional	Kindergarten EIP FTE divided by 18 See point value chart						n/a						n/a					
Computer Lab Paraprofessional	One per school. See point value chart						n/a						n/a					

Category	Elementary	Middle	High															
Administrative Assistant	One per school. (220 day employee) See point value chart	One per school. (220 day employee) See point value chart	One per school. (230 day employee) See point value chart															
Office Clerk I (190 day employee) for counseling office	n/a	n/a	School enrollment: 500 - 1,249 = 0.50 1,250 - = 1.00 See point value chart															
Office Clerk III (210 day employee)	School enrollment: 1 - 1,249 = 1.00 1,250 - 2,499 = 1.50 2,500 - 3,749 = 2.00 (additional ½ clerk for each additional 1,250 students) See point value chart	School enrollment: 1,250 - 2,499 = 0.50 2,500 - 3,749 = 1.00 (additional ½ clerk for each additional 1,250 students) See point value chart	School enrollment: 900 - 1,449 = 0.50 1,450 - 1,849 = 1.00 1,850 - 2,249 = 2.00 2,250 - 2,649 = 3.00 2,650 - 3,049 = 4.00 3,050 - 3,449 = 5.00 3,450 - 3,849 = 6.00 (additional clerk for each additional 400 students) See point value chart															
Bookkeeper	One half-time per school. (210 days) See point value chart	One per school. (210 days) See point value chart	One per school. (230 days) See point value chart															
Media Clerk (190 day employee)	One per school. See point value chart	One per school. See point value chart	One per school. See point value chart															
Instructional Clerk (190 day employee)	Projected FTE for Grades 4 and 5 divided by 345 See point value chart	Projected enrollment (including Special Ed.) for Grades 6-8 divided by 345 See point value chart	n/a															
Student Data Management Clerk (230 day employee)	One per school. See point value chart																	
Clinic Worker (190 days)	One for each school except Gwinnett Online Campus and Oakland Meadow which are allocated differently. See point value chart																	
Type I Intervention (Socio-Economic)	<table border="1"> <thead> <tr> <th>Free & Reduced</th> <th>Extra Points</th> </tr> </thead> <tbody> <tr> <td>30-40%</td> <td>0.25</td> </tr> <tr> <td>41-50%</td> <td>0.50</td> </tr> <tr> <td>51-60%</td> <td>0.75</td> </tr> <tr> <td>61-70%</td> <td>1.00</td> </tr> <tr> <td>71-80%</td> <td>1.25</td> </tr> <tr> <td>81-90%</td> <td>1.50</td> </tr> <tr> <td>91-100%</td> <td>1.75</td> </tr> </tbody> </table>	Free & Reduced	Extra Points	30-40%	0.25	41-50%	0.50	51-60%	0.75	61-70%	1.00	71-80%	1.25	81-90%	1.50	91-100%	1.75	Calculate Free & Reduced percentage as the average of all elementary schools in the cluster. Use same allocation table as used for elementary additional points. Base calculation on October data from prior year. Does not include the Buice Center (Bridge and STRIVE/ADAPT Programs), GSMST, Gwinnett Online Campus, both GIVE Centers, Maxwell HS of Technology, Oakland Meadow and Phoenix HS.
Free & Reduced	Extra Points																	
30-40%	0.25																	
41-50%	0.50																	
51-60%	0.75																	
61-70%	1.00																	
71-80%	1.25																	
81-90%	1.50																	
91-100%	1.75																	

Category	Elementary	Middle	High																		
Type II Intervention (Student Mobility)	<table border="1"> <thead> <tr> <th>Mobility Rate</th> <th>Extra Points</th> </tr> </thead> <tbody> <tr> <td>26-35%</td> <td>0.50</td> </tr> <tr> <td>36-45%</td> <td>1.00</td> </tr> <tr> <td>46-55%</td> <td>1.50</td> </tr> <tr> <td>56-65%</td> <td>2.00</td> </tr> <tr> <td>66-75%</td> <td>2.50</td> </tr> <tr> <td>76-85%</td> <td>3.00</td> </tr> <tr> <td>86-95%</td> <td>3.50</td> </tr> <tr> <td>96% -</td> <td>4.00</td> </tr> </tbody> </table>	Mobility Rate	Extra Points	26-35%	0.50	36-45%	1.00	46-55%	1.50	56-65%	2.00	66-75%	2.50	76-85%	3.00	86-95%	3.50	96% -	4.00	For all levels calculate mobility as the ratio of Total Entries and Withdrawals to Total School Enrollment for the time period between Labor Day and Spring Break. Does not include the Buice Center, (Bridge and STRIVE/ADAPT Programs), GSMST, Gwinnett Online Campus, both GIVE Centers, Maxwell HS of Technology, Oakland Meadow and Phoenix HS.	
Mobility Rate	Extra Points																				
26-35%	0.50																				
36-45%	1.00																				
46-55%	1.50																				
56-65%	2.00																				
66-75%	2.50																				
76-85%	3.00																				
86-95%	3.50																				
96% -	4.00																				
Type IV Intervention (Special Education Self Contained Units)	<table border="1"> <thead> <tr> <th>Number Sp Ed Self Contained Units:</th> <th>Extra Points</th> </tr> </thead> <tbody> <tr> <td>5 - 7</td> <td>0.25</td> </tr> <tr> <td>8 - 10</td> <td>0.50</td> </tr> <tr> <td>11 -</td> <td>1.00</td> </tr> </tbody> </table> <p>Does not include Buice Center (Bridge, STRIVE/ADAPT Programs), both GIVE Centers, and Oakland Meadow.</p>			Number Sp Ed Self Contained Units:	Extra Points	5 - 7	0.25	8 - 10	0.50	11 -	1.00										
Number Sp Ed Self Contained Units:	Extra Points																				
5 - 7	0.25																				
8 - 10	0.50																				
11 -	1.00																				
English to Speakers of Other Languages (ESOL)	FTE divided by 12	FTE divided by 15	FTE divided by 19																		
Interrelated Resource	<u>K-5</u> State Maximum Class Size 7 Max No. segments/day with 5 classes 35 1:30 Segments	<u>6-8</u> State Maximum Class Size 7 Max No. segments/day with 5 classes 35 1:35 Segments	<u>9-12</u> State Maximum Class Size 7 Max No. segments/day with 5 classes 35 1:35 Segments																		
Speech and Language Pathologist	State Maximum Caseload 55 1:35 Caseload Pre-K 1:45 Caseload K-12																				
Stellar Substitutes	One stellar substitute position.																				
Reading Recovery	0.50 points per ES	N/A	N/A																		

School Staff Point Values

Position	Point Value
Assistant Principal - Elementary	1.25
Assistant Principal - Middle/High	1.50
Associate Principal - Elementary	1.35
Associate Principal - High	1.60
School Business Manager - High	1.55
Media Specialist	1.00
School Counselor	1.00
Classroom Teacher	1.00
JROTC Instructor	0.75
Instructional Technology & Innovation Coach	1.00
Paraprofessional - 190 days	0.50
Administrative Assistant Elementary and Middle School - 220 days	0.70
Administrative Assistant High School - 230 days	0.75
Bookkeeper, Elementary - 210 day - half-time	0.30
Bookkeeper, Middle - 210 days	0.60
Bookkeeper, High - 230 days	0.75
Clerk IV - 220 days	0.55
Clerk III - 210 days	0.50
Clerk II - 200 days	0.45
Clerk I - 190 days Counseling Clerk Instructional Clerk Media Clerk	0.40
Student Data Management Clerk - 230 days	0.65
Clinic Worker - 190 days	0.40

Non-Allocated Positions	
Position	Point Value
Assistant Principal Elementary Schools Only	1.25
Assistant Principal Middle/High Schools Only	1.50
Administrative Intern	1.00
Parent Instructional Support Coordinator - Title I Schools Only	1.00
Parent Liaison - Title III Schools Only	0.50

Elementary Schools**Per Pupil Allotment**

\$45.00 per student per school with 0-24.9% F/RP lunch
\$47.00 per student per school with 25-49.9% F/RP lunch
\$49.00 per student per school with 50-74.9% F/RP lunch
\$51.00 per student per school with 75-100% F/RP lunch

Principal Discretionary Download

\$10.00 per student @ FY24 projected enrollment.

ESOL Supplies

\$8.50 per ESOL student segment (\$400 minimum)

Gifted Supplies

\$293 per gifted teacher point

Summer Staff Resources

\$3.38 per student per school @ FY25 projected enrollment

Textbooks & Property Inventory Management

Funds allocated by school @ FY24 projected enrollment.

Staff Development

\$4.12 per student per school for substitutes for inservice and staff development activities (plus benefits)

Telephone

Funds allocated by school. Amount determined by type of school, square footage, enrollment, and number of trailers.

Custodial Supplies

\$6.78 per student plus \$0.015 per square foot @ FY24 projected enrollment.

Custodial Point Conversions

Each school may convert up to 1.5 custodial points for download

Trailer Allotment

\$30 per month per single trailer
\$50 per month per double trailer

Math Supplies

\$2.44 per student for math consumable supplies

Science Supplies

\$4.08 per student for science consumable supplies

In-house Printing

\$0.85 per student per school for printing of progress reports

Middle Schools**Per Pupil Allotment**

\$46.00 per student per school with 0-24.9% F/RP lunch
\$48.00 per student per school with 25-49.9% F/RP lunch
\$50.00 per student per school with 50-74.9% F/RP lunch
\$52.00 per student per school with 75-100% F/RP lunch

Principal Discretionary Download

\$12.25 per student @ FY24 projected enrollment.

ESOL Supplies

\$8.50 per ESOL student segment (\$400 minimum)

Gifted Supplies

\$273 per gifted teacher point

Summer Staff Resources

\$5.35 per student per school @ FY25 projected enrollment

Textbooks & Property Inventory Management

Funds allocated by school @ FY24 projected enrollment.

Staff Development

\$4.12 per student per school for substitutes for inservice and staff development activities (plus benefits)

Telephone

Funds allocated by school. Amount determined by type of school, square footage, enrollment, and number of trailers.

Custodial Supplies

\$6.78 per student plus \$0.015 per square foot @ FY24 projected enrollment.

Custodial Point Conversions

Each school may convert up to 1.5 custodial points for download

Trailer Allotment

\$30 per month per single trailer
\$50 per month per double trailer

Math Supplies

\$4.00 per student for math consumable supplies

Science Supplies

\$5.02 per student for science consumable supplies

In-house Printing

\$0.85 per student per school for printing of progress reports

High Schools**Per Pupil Allotment**

\$50.00 per student per school with 0-24.9% F/RP lunch
\$52.00 per student per school with 25-49.9% F/RP lunch
\$54.00 per student per school with 50-74.9% F/RP lunch
\$56.00 per student per school with 75-100% F/RP lunch

Principal Discretionary Download

\$12.25 per student @ FY24 projected enrollment.

ESOL Supplies

\$8.50 per ESOL student segment (\$400 minimum)

Gifted Supplies

\$234 per gifted teacher point

Summer Staff Resources

\$8.33 per student per school @ FY25 projected enrollment

Textbooks & Property Inventory Management

Funds allocated by school @ FY24 projected enrollment.

Staff Development

\$4.12 per student per school for substitutes for inservice and staff development activities (plus benefits)

Telephone

Funds allocated by school. Amount determined by type of school, square footage, enrollment, and number of trailers.

Custodial Supplies

\$6.78 per student plus \$0.015 per square foot @ FY24 projected enrollment.

Custodial Point Conversions

Each school may convert up to 1.5 custodial points for download

Trailer Allotment

\$30 per month per single trailer
\$50 per month per double trailer

Math Supplies

\$4.00 per student for math consumable supplies

Science Supplies

\$7.31 per student for science consumable supplies

In-house Printing

\$0.85 per student per school for printing of progress reports

Elementary Schools**International Baccalaureate**

Allocated per participating school.

Intpretation Services

Allocation determined by Teaching & Learning Division.

Special Education Supplies

\$300 per Special Ed teacher per school

Early Childhood Program Supplies (Pre-K)

\$500 per facility based teacher

\$300 per SLP

\$1,500 per Assessment Team

Language Arts Supplies

\$500 per school for penmanship program supplies

Kindergarten/Readiness Supplies

\$150 for replacement/consumables per K/R class

\$100 for consumables per new K/R Class

EIP Supplies

\$4 per EIP student for reading/math materials

EIP Program Support

\$500 per school for state mandated support programs

Middle Schools**International Baccalaureate**

Allocated per participating school.

Intpretation Services

Allocation determined by Teaching & Learning Division.

Special Education Supplies

\$300 per Special Ed teacher per school

Advisement

\$500 per school for materials & supplies

Instrument Repair

\$3,200 per school for repair of GCPS owned
band & orchestra instrument

Intervention

\$2600 per school with 0-24% F/RP lunch

\$3000 per school with 25-50% F/RP lunch

\$3400 per school with 51-100% F/RP lunch

After School Detention

\$3,900 per school

E-STEAM Academy

\$15,000 for Pinckneyville and Summerour MS

High Schools**International Baccalaureate**

Allocated per participating school.

Intpretation Services

Allocation determined by Teaching & Learning Division.

Special Education Supplies

\$300 per Special Ed teacher per school

Advisement

\$500 per school for materials & supplies

Instrument Repair

\$3,200 per school for repair of GCPS owned
band & orchestra instrument

Intervention

\$2600 per school with 0-24% F/RP lunch

\$3000 per school with 25-50% F/RP lunch

\$3400 per school with 51-100% F/RP lunch

Other Supplies

\$8.10 per HS senior per school for diplomas and seals

Substitutes - GHSA

\$1 per HS student per school

Activity Bus Driver

\$10,549 per High School - stipends for activity bus
drivers to be used for all schools within each cluster

Vertical Teams in Gwinnett

\$4,500 plus benefits per High School Cluster.

Application approval required. Download to Host School.

One-time allocations for new schools:

Supplies per new elementary school:
Counselor/Guidance materials - \$1,700
Gifted materials - \$1,000
Language Arts materials - \$15,000
Math materials - \$2,000
School-wide supplies - \$5,000
Science materials - \$3,500

Supplies per new middle school:
Counselor/Guidance materials - \$1,700
Gifted materials - \$1,000
Language Arts materials - \$15,000
Math materials - \$2,000
School-wide supplies - \$5,000
Science materials - \$8,000

Supplies per new high school:
Counselor/Guidance materials - \$1,700
Gifted materials - \$1,000
Language Arts materials - \$15,000
Math materials - \$2,000
School-wide supplies - \$5,000
Science materials - \$16,000

Special Entity Operating Expenses:

Buice Center, Give Center East, Give Center West, Grayson Tech, Gwinnett Online Campus, International Transition Center, Maxwell High School, Oakland Meadow School

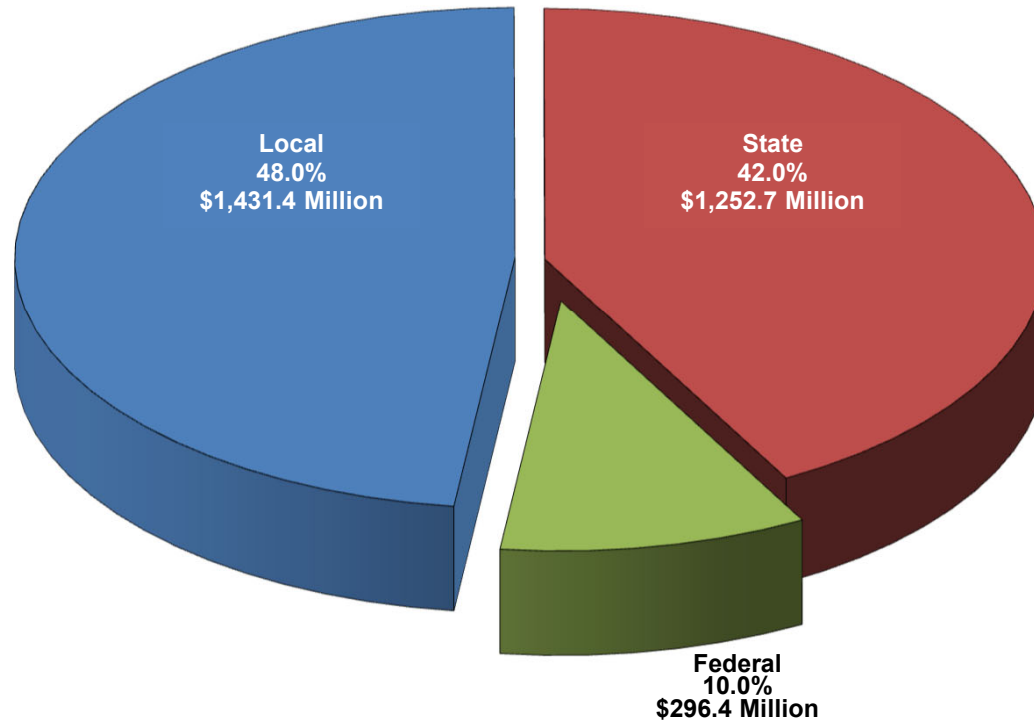
- Flat amount provided for each of these entities for operating expenses rather than Per Pupil allocations

Performance Step	L-1	L-2	L-3	L-4
0	54,646	59,776	64,282	69,980
1	55,504	60,800	65,493	71,320
2	56,362	61,824	66,704	72,660
3	57,220	62,848	67,915	74,000
4	58,078	63,872	69,126	75,340
5	58,936	64,896	70,337	76,680
6	59,794	65,920	71,548	78,020
7	60,652	66,944	72,759	79,360
8	61,510	67,968	73,970	80,700
9	62,368	68,992	75,181	82,040
10	63,226	70,016	76,392	83,380
11	64,084	71,040	77,603	84,720
12	64,942	72,064	78,814	86,060
13	65,800	73,088	80,025	87,400
14	66,658	74,112	81,236	88,740
15	67,516	75,136	82,447	90,080
16	68,374	76,160	83,658	91,420
17	69,232	77,184	84,869	92,760
18	70,090	78,208	86,080	94,100
19	70,948	79,232	87,291	95,440
20	71,806	80,256	88,502	96,780
21	72,664	81,280	89,713	98,120
22	73,522	82,304	90,924	99,460
23	74,380	83,328	92,135	100,800
24	75,238	84,352	93,346	102,140
25	76,096	85,376	94,557	103,480
26	76,954	86,400	95,768	104,820
27	77,812	87,424	96,979	106,160
28	78,670	88,448	98,190	107,500

Gwinnett County Public Schools

Total Budget

FY2024 Public Budget Document



(all figures in the table are in millions)

Local:

Property Taxes:	
Operations	\$ 1,035.6
Debt Service	72.9
SPLOST	210.5
Investment Income	12.6
School Food Sales	20.1
Local School Income	29.0
Other Local Revenue	50.7
Total	\$ 1,431.4

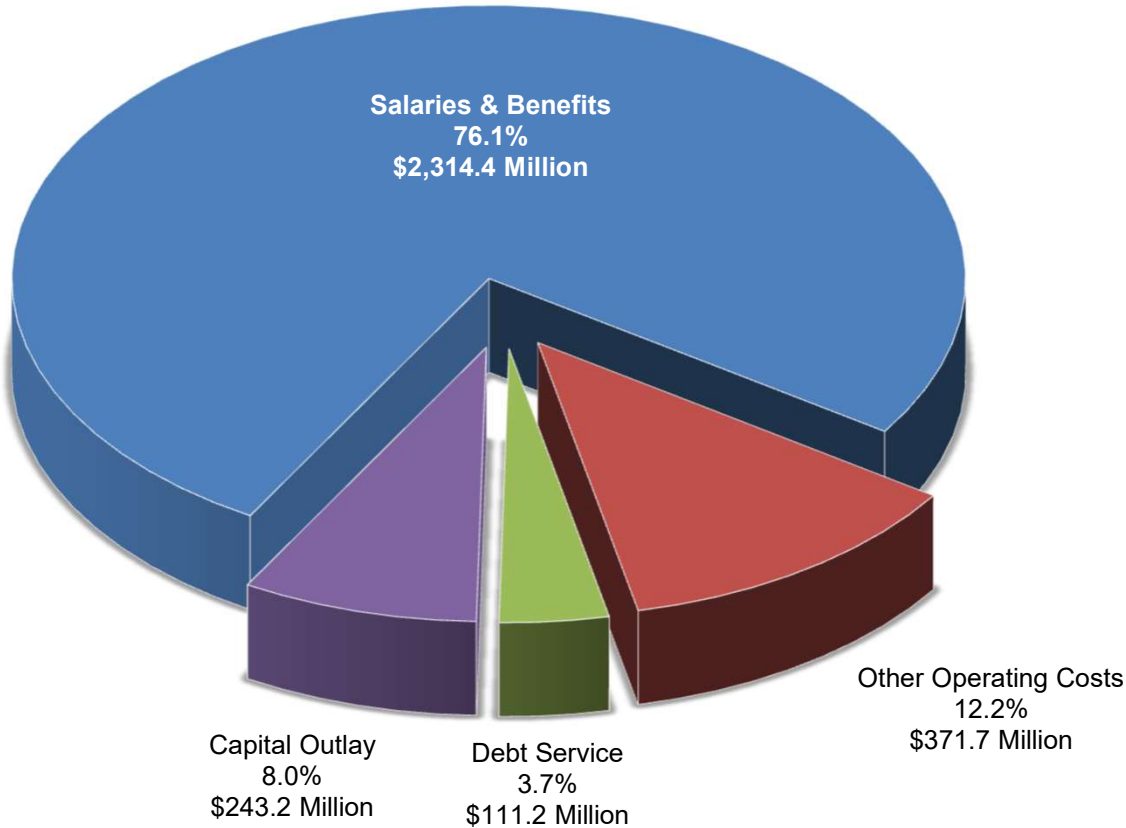
State:

QBE Revenue:	\$ 1,221.3
School Food Grants:	9.9
PreK - 12 Grants	21.5
Total	\$ 1,252.7

Federal

School Food Grants	\$ 80.1
PreK - 12 Grants	107.6
College & Career	1.3
CARES Act	107.4
Total	\$ 296.4

Total Expenditures \$3,040.5 Million



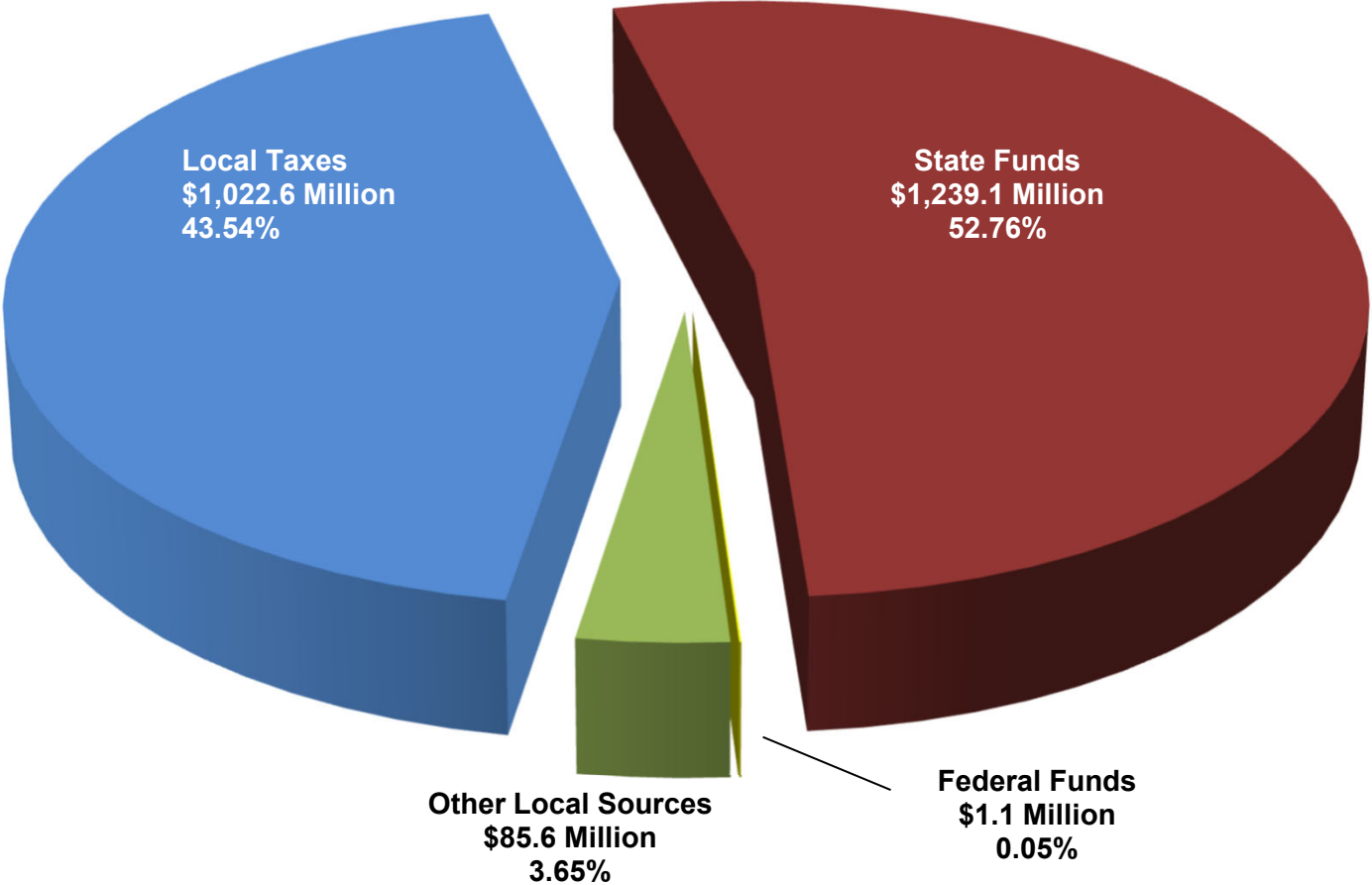
	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Enterprise Fund</u>	<u>Internal Service Fund</u>	<u>Consolidated Funds</u>
<u>Anticipated Funds Available</u>							
Local Taxes	\$ 1,022,640,000	\$ -	\$ -	\$ 72,854,093	\$ -	\$ -	\$ 1,095,494,093
Other Local Sources	85,632,964	328,935	215,746,008	250,000	21,224,081	12,742,540	335,924,528
State Funding	1,239,055,576	273,720	3,500,000	-	9,883,359	-	1,252,712,655
Federal Funding	1,100,000	214,173,724	-	1,000,000	80,107,545	-	296,381,269
Total Revenue Anticipated	2,348,428,540	214,776,379	219,246,008	74,104,093	111,214,985	12,742,540	2,980,512,545
Transfers From Other Funds	-	18,011,784	4,212,804	37,034,063	-	341,175	59,599,826
Fund Balance Reserves	-	-	-	-	-	-	-
Beginning Balance 7/1/2023	267,837,456	823,968	434,116,582	43,057,750	45,961,981	13,217,699	805,015,436
Total Funds Available	<u>\$ 2,616,265,996</u>	<u>\$ 233,612,131</u>	<u>\$ 657,575,394</u>	<u>\$ 154,195,906</u>	<u>\$ 157,176,966</u>	<u>\$ 26,301,414</u>	<u>\$ 3,845,127,807</u>
<u>Operating Budget Expenditures</u>							
Instruction	\$ 1,559,656,216	\$ 180,500,057	\$ -	\$ -	\$ -	\$ -	\$ 1,740,156,273
Student Support Services	72,613,459	16,529,448	-	-	-	-	89,142,907
Improvement of Instruction	45,159,118	24,781,236	-	-	-	-	69,940,354
Media Services	26,855,329	51,436	-	-	-	-	26,906,765
Subtotal - Instructional Services	1,704,284,122	221,862,177	-	-	-	-	1,926,146,299
General Administration	5,251,738	-	-	-	5,750,000	-	11,001,738
School Administration Services	177,035,989	2,862,752	-	-	-	-	179,898,741
Business Support Services	38,399,334	328,935	-	-	-	10,168,979	48,897,248
Maintenance & Operations	160,016,639	4,076,920	-	-	-	3,855,459	167,949,018
Transportation	150,596,462	966,743	-	-	-	638,000	152,201,205
Central Support Services	91,323,152	659,602	-	-	-	204,942	92,187,696
Federal Programs	-	31,034	-	-	-	-	31,034
School Nutrition	-	-	-	-	109,281,082	-	109,281,082
Enterprise Ops	-	-	-	-	-	691,175	691,175
Facility Planning/Construction	62,611	2,000,000	-	-	-	-	2,062,611
Total Operating Expenditures	2,326,970,047	232,788,163	-	-	115,031,082	15,558,555	2,690,347,847
Capital Projects	-	-	238,982,804	-	-	-	238,982,804
Debt Service	-	-	-	111,223,706	-	-	111,223,706
Total Expenditures	2,326,970,047	232,788,163	238,982,804	111,223,706	115,031,082	15,558,555	3,040,554,357
Transfers to Other Funds	18,352,959	-	41,246,867	-	-	-	59,599,826
Ending Balance 6/30/2024	270,942,990	823,968	377,345,723	42,972,200	42,145,884	10,742,859	744,973,624
Total Expenditures & End of Year Balances	<u>\$ 2,616,265,996</u>	<u>\$ 233,612,131</u>	<u>\$ 657,575,394</u>	<u>\$ 154,195,906</u>	<u>\$ 157,176,966</u>	<u>\$ 26,301,414</u>	<u>\$ 3,845,127,807</u>

Gwinnett County Public Schools

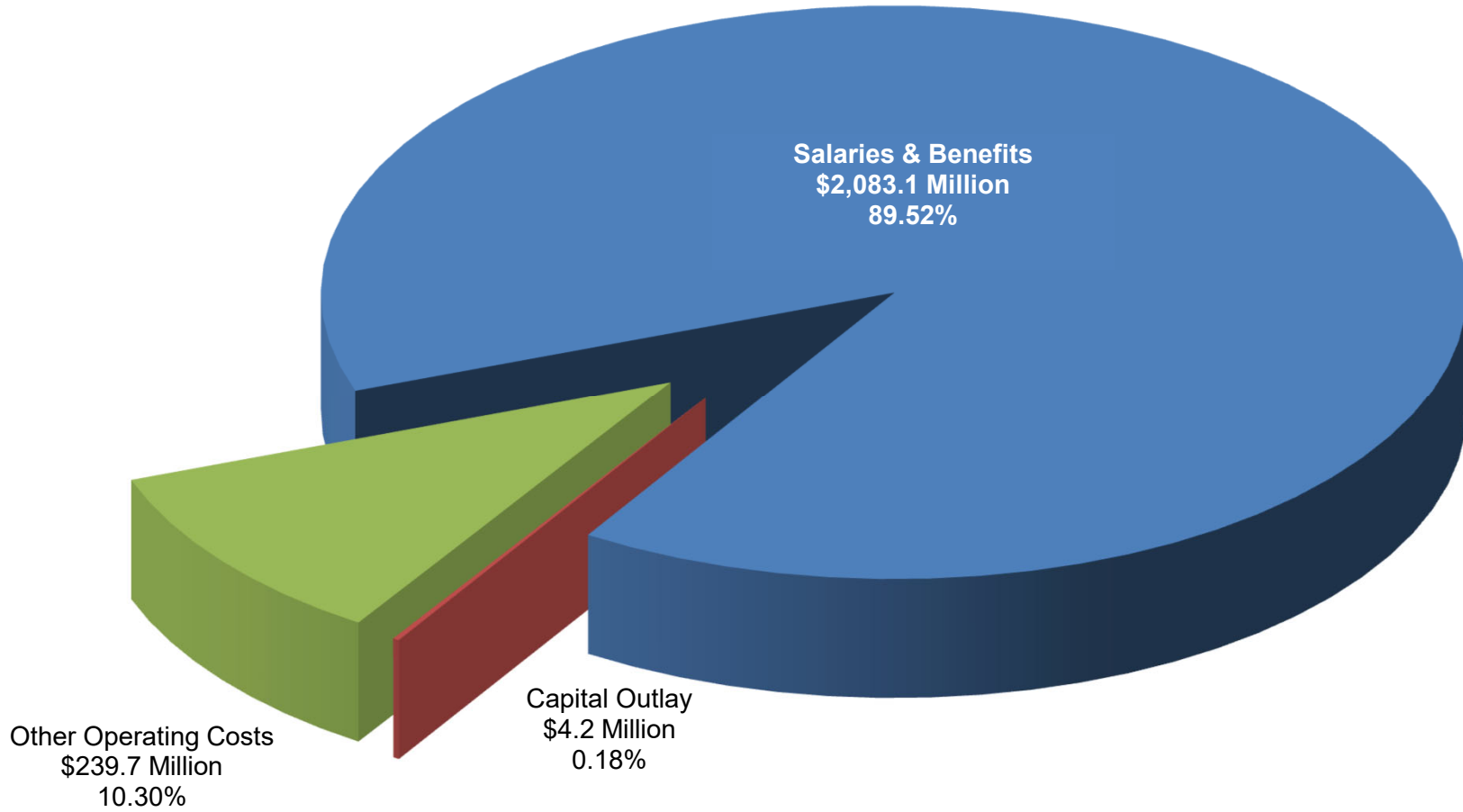
General Fund

FY2024 Public Budget Document

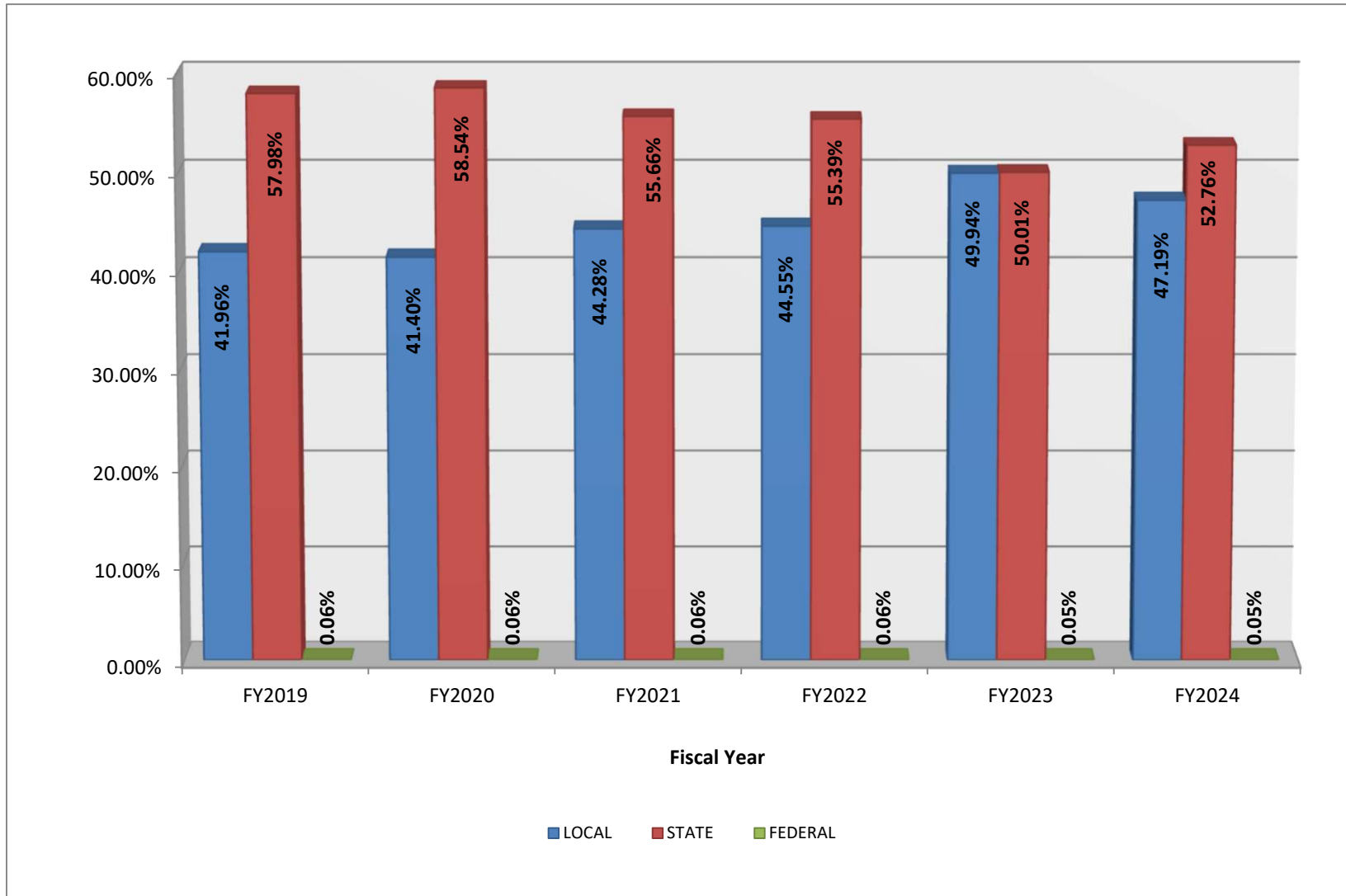
Total General Fund Revenue \$2,348.4 Million

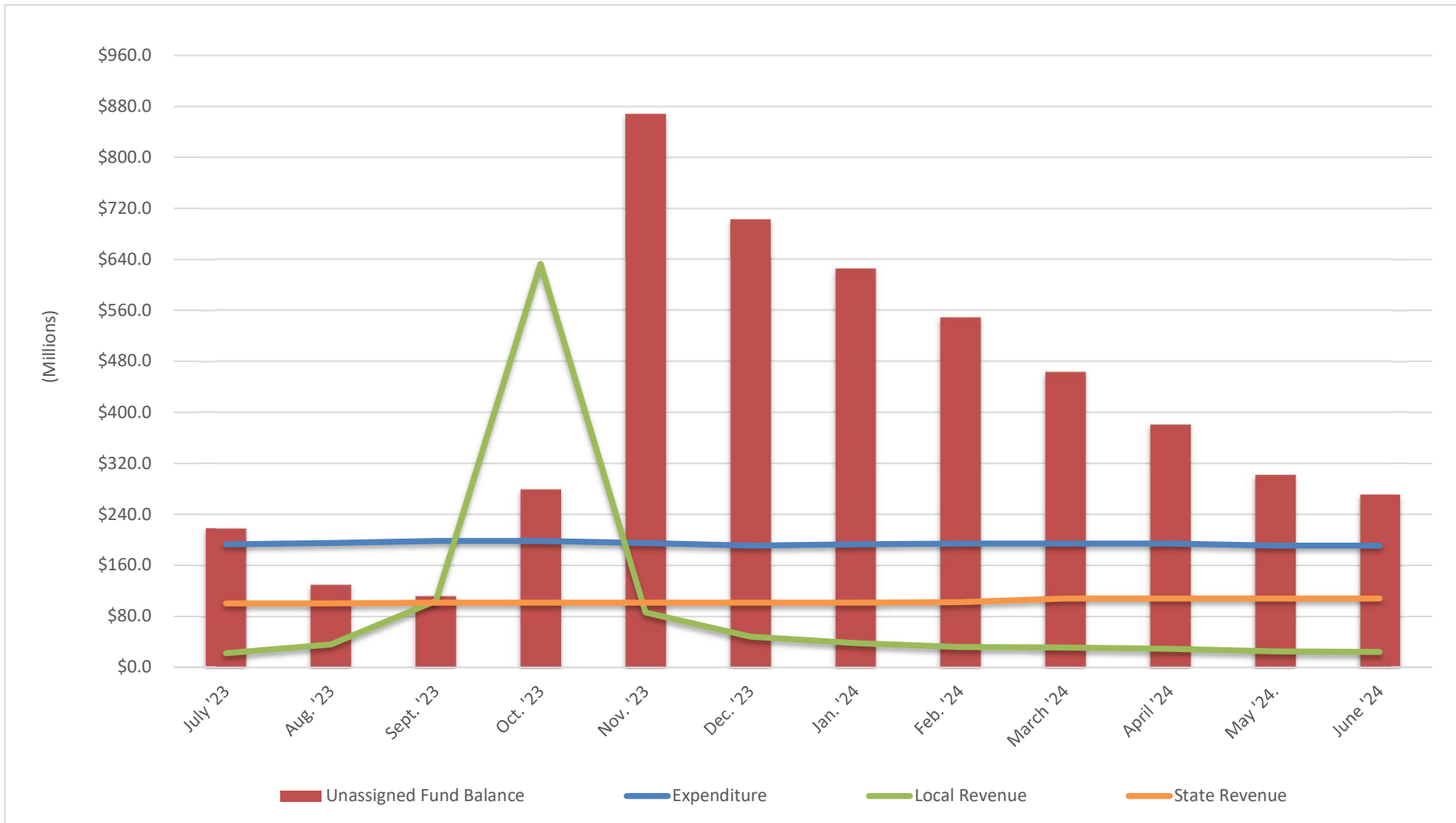


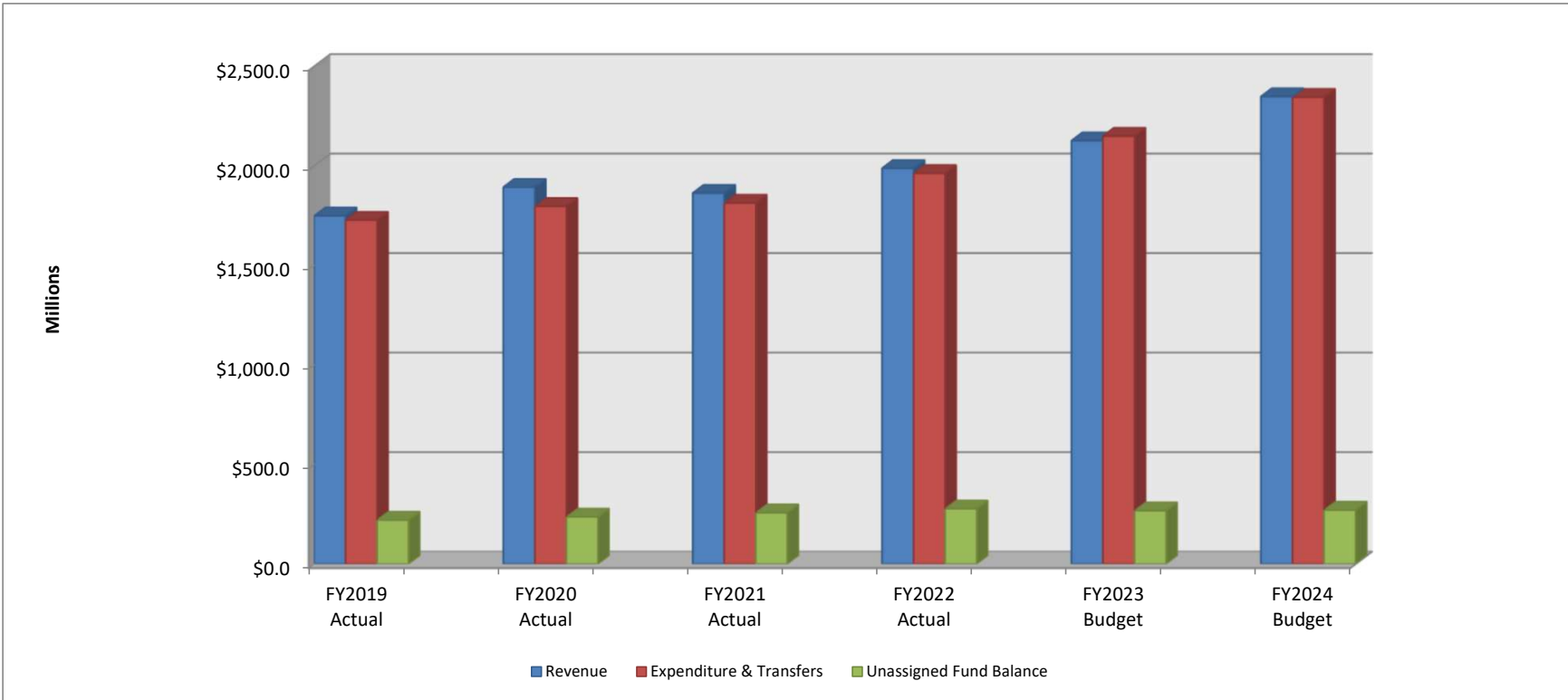
Total General Fund Expenditures \$2,327.0 Million





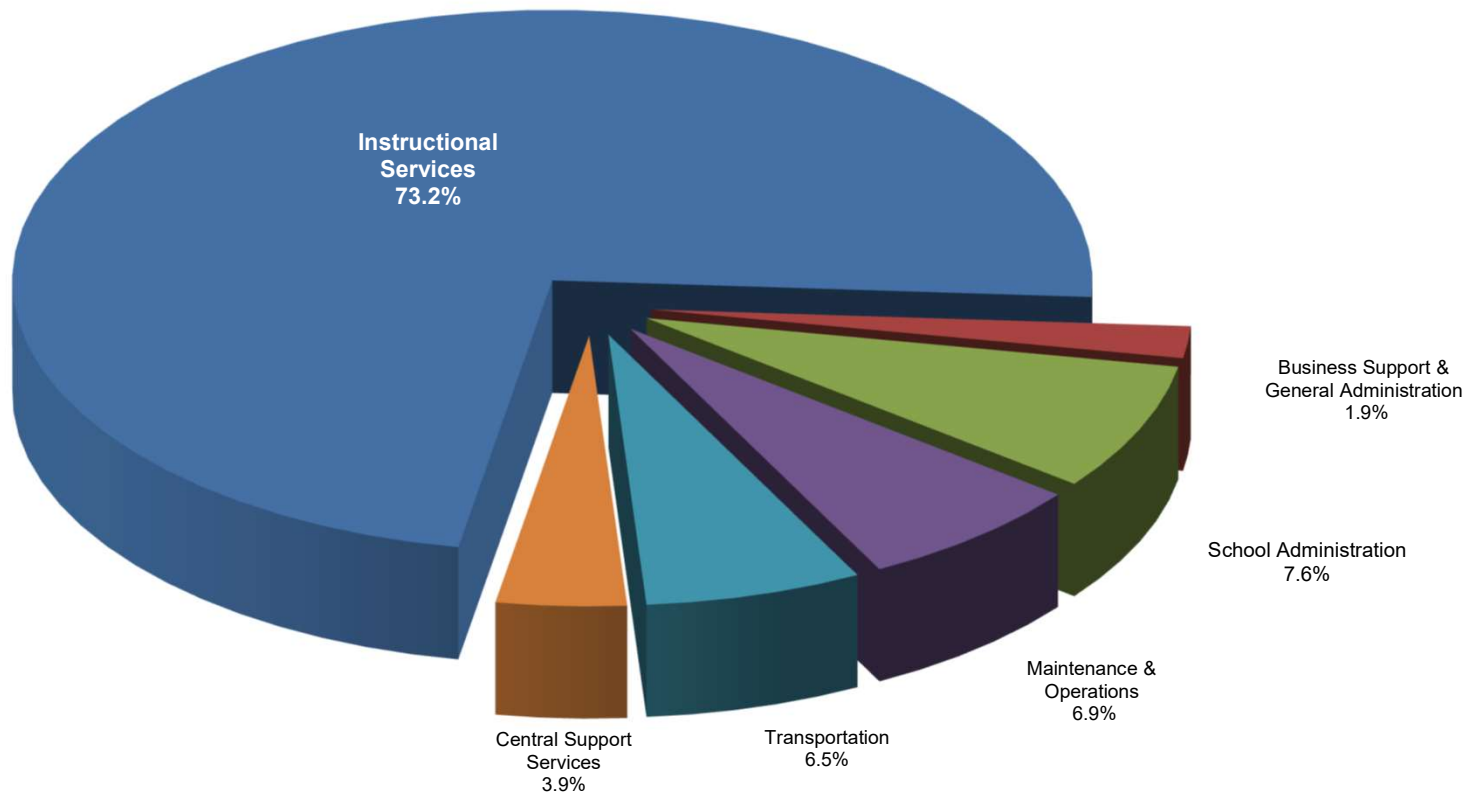






(\$ in millions)

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget
Revenue	\$1,749.10	\$1,892.90	\$1,863.10	\$1,987.80	\$2,126.50	\$2,348.40
Expenditure & Transfers	\$1,727.30	\$1,796.80	\$1,813.20	\$1,962.40	\$2,149.80	\$2,345.30
Unassigned Fund Balance	\$220.70	\$236.50	\$257.50	\$277.50	\$267.80	\$270.90
Fund Balance as a percentage of Expenditures & Transfers:	12.8%	13.2%	14.2%	14.1%	12.5%	11.6%



	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget
Instruction	64.1%	64.5%	65.1%	64.8%	65.6%	67.0%
Student Support Services	3.3%	3.2%	3.1%	3.2%	3.2%	3.1%
Improvement of Instructional Services	2.1%	2.1%	2.0%	2.0%	2.1%	1.9%
Educational Media Services	1.4%	1.4%	1.3%	1.3%	1.2%	1.2%
Subtotal - Instructional Services	70.9%	71.2%	71.5%	71.3%	72.1%	73.2%
General Administration	0.3%	0.3%	0.3%	0.3%	0.2%	0.2%
School Administration	9.6%	9.6%	9.3%	8.9%	8.4%	7.6%
Business Support Services	2.0%	1.7%	1.8%	1.7%	1.7%	1.7%
Maintenance and Operations	7.2%	7.2%	7.3%	7.3%	6.8%	6.9%
Transportation	6.5%	6.3%	5.8%	6.8%	6.6%	6.5%
Central Support Services	3.5%	3.7%	4.0%	3.7%	4.2%	3.9%
Facility Planning/Construction	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Operating Expenditures	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

	<u>FY2019</u> <u>Actual</u>	<u>FY2020</u> <u>Actual</u>	<u>FY2021</u> <u>Actual</u>	<u>FY2022</u> <u>Actual</u>	<u>FY2023</u> <u>Budget</u>	<u>FY2024</u> <u>Budget</u>
<u>Local Revenue:</u>						
Ad Valorem Taxes	\$ 645,321,368	\$ 716,827,130	\$ 778,654,014	\$ 824,037,868	\$ 978,000,000	\$ 1,026,640,000
Other Taxes	15,221,039	90,862	-	104,107	14,500,000	9,000,000
Investment Income	8,890,492	6,506,032	691,556	(2,317,045)	3,500,000	6,000,000
Summer School Tuition / Online Campus	2,653,298	3,086,416	2,319,584	2,316,088	2,015,000	2,678,734
Local School Reimburseables	28,152,551	24,722,561	15,764,239	26,124,570	29,000,000	29,000,000
Other Local Revenue	33,680,127	32,589,131	27,651,069	35,381,282	34,926,826	34,954,230
Subtotal - Local Revenue	<u>733,918,875</u>	<u>783,822,132</u>	<u>825,080,462</u>	<u>885,646,870</u>	<u>1,061,941,826</u>	<u>1,108,272,964</u>
<u>State & Federal Revenue:</u>						
QBE	1,072,458,119	1,165,317,019	1,143,585,495	1,161,410,556	1,214,196,395	1,356,896,395
Five Mill Buy In	(157,606,160)	(168,297,743)	(180,271,425)	(198,659,751)	(202,999,183)	(224,299,183)
State Categorical Grants	9,400,977	9,505,521	11,425,163	43,977,332	9,461,749	9,461,749
Equalization Grant	81,976,604	86,413,384	90,742,553	84,586,097	34,618,960	88,744,000
Formula Adjustment (Austerity)	-	-	(40,530,223)	-	-	-
Other Dept. of Ed. Grants	7,932,619	15,127,802	12,049,470	9,734,073	8,228,668	8,212,115
Funds from Other State Agencies	(433)	-	-	1,784	40,500	40,500
Federal Grants	1,033,034	1,058,147	1,036,562	1,112,986	1,050,000	1,100,000
Subtotal - State & Federal Revenue	<u>1,015,194,760</u>	<u>1,109,124,130</u>	<u>1,038,037,595</u>	<u>1,102,163,077</u>	<u>1,064,597,089</u>	<u>1,240,155,576</u>
Total Revenue Anticipated	1,749,113,635	1,892,946,262	1,863,118,057	1,987,809,947	2,126,538,915	2,348,428,540
Beginning Unassigned Fund Balance - July 1*	210,621,506	219,731,017	235,763,913	264,372,968	291,067,734	267,837,456
Assigned Fund Balances	111,906,608	124,594,395	204,740,453	226,065,918		
Total Funds Available	<u>\$ 2,071,641,749</u>	<u>\$ 2,237,271,674</u>	<u>\$ 2,303,622,423</u>	<u>\$ 2,478,248,833</u>	<u>\$ 2,417,606,649</u>	<u>\$ 2,616,265,996</u>

* Beginning balance for FY2024 is projected

	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
	Actual	Actual	Actual	Actual	Budget	Budget
<u>Operating Budget Expenditures:</u>						
Instruction	\$ 1,095,257,051	\$ 1,142,812,210	\$ 1,136,074,946	\$ 1,256,250,932	\$ 1,402,726,512	\$ 1,559,656,216
Student Support Services	55,565,912	57,192,482	54,820,292	61,407,366	67,702,093	72,613,459
Improvement of Instructional Services	35,510,057	36,399,747	34,472,004	38,120,135	45,440,621	45,159,118
Educational Media Services	23,266,366	24,044,999	23,080,012	24,467,904	25,350,929	26,855,329
General Administration	4,470,859	4,870,072	4,971,168	5,631,651	5,094,810	5,251,738
School Administration	166,290,489	169,952,091	161,298,643	172,763,430	178,673,503	177,035,989
Business Support Services	33,977,284	30,117,562	32,233,676	32,759,419	38,916,635	38,399,334
Maintenance and Operations	122,531,974	129,914,033	127,408,586	144,202,275	145,176,973	160,016,639
Transportation	112,217,881	112,511,614	99,882,233	131,345,285	140,581,879	150,596,462
Central Support Services	59,971,849	65,270,400	69,766,224	71,279,103	89,396,655	91,323,152
Facility Planning/Construction	62,077	51,873	49,862	88,020	62,611	62,611
Total Operating Expenditures	<u>1,709,121,799</u>	<u>1,773,137,083</u>	<u>1,744,057,646</u>	<u>1,938,315,520</u>	<u>2,139,123,221</u>	<u>2,326,970,047</u>
Transfers to Other Funds	18,194,538	23,630,225	69,125,889	24,073,652	10,645,972	18,352,959
Ending Unassigned Fund Balance - June 30**	220,734,498	236,485,713	257,512,450	277,508,402	267,837,456	270,942,990
Assigned Fund Balances	123,590,914	204,018,653	232,926,438	238,351,259	-	-
Total Expenditures & End of Year Balance	<u>\$ 2,071,641,749</u>	<u>\$ 2,237,271,674</u>	<u>\$ 2,303,622,423</u>	<u>\$ 2,478,248,833</u>	<u>\$ 2,417,606,649</u>	<u>\$ 2,616,265,996</u>

** Ending balance for FY2023 is budgeted as of December 2022.

The Instruction function 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. 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 paraprofessionals, who assist in the instructional process. The Instruction function includes all K - 12 programs, both regular and special education, as well as programs for gifted students. Each student in Gwinnett County Public Schools is offered a curriculum rich in core academics - language arts, math, science, etc. - and also physical education, fine arts, foreign language and college & career education.

Budgeted Positions:	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>
Teachers	10,817.83	11,075.87	10,993.28	11,264.31	12,232.23	12,489.37
Certified Substitutes	144.00	146.00	147.00	149.00	151.00	151.00
Paraprofessionals	892.89	911.76	800.03	873.99	1,014.58	1,052.58
Interpreters	27.00	24.00	23.00	22.00	23.00	23.00
Technology Specialists	283.76	139.00	139.00	140.00	141.00	141.00
Counselors	<u>360.13</u>	<u>367.60</u>	<u>367.72</u>	<u>376.35</u>	<u>433.96</u>	<u>433.96</u>
Total	12,525.61	12,664.23	12,470.03	12,825.65	13,995.77	14,290.91

In FY2024, the average GCPS teacher will hold a Masters degree or higher advanced degree, be placed on performance step thirteen, and earn \$73,088 a year. With benefits, the total annual teacher compensation package will be \$113,180. The change in the average teacher's total salary from FY2023 is an increase of 5.83%.

By implementing and delivering a data-driven comprehensive program, school counselors help all students develop and elevate skills and abilities to apply academic achievement strategies, manage social-emotional wellness, and plan for college and career options. School counselors provide a wide range of services and support by offering individual sessions, targeted small group activities, classroom guidance lessons, crisis response, and collaboration with families, teachers, administration, school social workers, and community agencies to support student growth and success.

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget
Teachers	\$ 671,537,870	\$ 705,719,528	\$ 706,715,283	\$ 752,872,793	\$ 858,880,243	\$ 933,645,826
Substitutes, Certified & Classified	14,181,115	11,436,757	13,813,396	21,944,551	22,886,954	23,181,755
Parapros	23,842,554	24,202,999	22,333,500	25,358,478	27,981,926	33,660,809
Interpreter	1,136,476	1,077,562	1,024,330	1,056,649	1,258,965	1,336,554
Technology Specialists	18,212,566	8,301,622	8,418,497	8,665,646	9,319,670	9,766,989
Counselors	23,948,829	25,223,347	25,730,325	27,583,416	31,587,698	34,221,841
Other Salaries & Compensation	502,722	613,953	359,750	30,684,644	1,816,440	1,784,900
Health Insurance	108,740,493	120,177,917	119,569,926	121,588,346	125,006,463	204,781,560
Medicare	10,208,266	10,519,476	10,555,127	11,822,680	12,594,174	14,525,260
Teacher Retirement System	150,221,825	158,412,169	144,841,977	160,341,584	170,548,760	179,859,366
Worker's Compensation	3,764,740	3,879,836	3,890,589	5,805,027	6,873,524	7,493,097
Gwinnett Retirement System	40,251,158	45,766,868	48,682,373	53,794,844	63,768,994	64,114,244
Other Employee Benefits	2,097,699	2,128,396	2,122,564	2,165,394	2,269,636	2,270,736
Subtotal - Salaries & Benefits	1,068,646,313	1,117,460,430	1,108,057,637	1,223,684,052	1,334,793,447	1,510,642,937
Purchased Services	10,594,236	10,607,752	10,463,629	11,611,013	22,369,579	23,615,027
Travel	61,760	43,510	20,702	138,863	174,509	174,509
Supplies	15,084,409	14,024,432	14,399,781	14,637,955	41,260,294	24,412,242
Textbooks	-	-	2,457,219	5,740,677	3,140,808	-
Equipment Replacement	870,333	676,086	675,978	438,373	977,258	811,501
Subtotal - Other Charges	26,610,738	25,351,780	28,017,309	32,566,881	67,922,448	49,013,279
TOTAL	\$ 1,095,257,051	\$ 1,142,812,210	\$ 1,136,074,946	\$ 1,256,250,933	\$ 1,402,715,895	\$ 1,559,656,216

Student Support Services staff provides health and human services for students to improve their performance in school. They serve as a supplement to the teaching process by helping to identify and remove barriers to students success. Psychologists are assigned to two to three schools which they serve on a regular schedule. Social Workers are assigned on an itinerant basis to schools at-large. In addition, nursing services are also provided on a limited basis for medically fragile students at any school. Preschool programs are designed to meet federal laws and prepare students for school. Student Support Services include both prevention and intervention activities. Also include supplemental payments for additional duties such as coaching or supervising extracurricular activities. Teachers, parents, and students receive assistance from Student Support Services staff.

Budgeted Positions:	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>
Parapros	14.00	-	-	-	-	-
Secretaries	22.99	24.00	24.00	24.00	19.00	19.00
Clerical	134.94	134.53	133.41	136.80	145.30	145.30
Nurses	35.00	35.00	35.00	35.00	35.00	44.00
Therapists	73.88	74.88	74.88	76.34	76.39	76.39
Teacher Support Specialists	8.00	8.00	8.00	8.00	9.00	9.00
School Psychologists	58.12	63.12	63.12	64.12	64.12	64.12
School Social Workers	28.70	27.70	27.70	37.70	35.00	35.00
Family Services - Parent Coordinator	-	11.50	10.00	26.20	27.86	27.86
Other Management Personnel	5.98	10.00	10.00	10.00	12.00	12.00
Other Administrative Personnel	32.31	32.30	32.30	38.30	40.26	40.26
Other Salaries & Compensation	<u>3.98</u>	<u>4.47</u>	<u>4.47</u>	<u>4.47</u>	<u>4.49</u>	<u>4.49</u>
Total	417.90	425.50	422.88	460.93	468.42	477.42

Special Education teachers and support staff developed and implemented individual education plans for approximately 24,666 eligible disabled students in the 12 areas of disability where services are delivered in a wide range of settings. Related services encompassing occupational therapy, physical therapy, adaptative physical education, audiological interpreting and others were delivered, as well. Last year, school psychologists conducted 5,024 formal assessments, 15,200 informal assessments, held 32,987 conferences with teachers, participated in 6,567 SSTs and conducted 87 in-service sessions for teachers regarding interventions for at-risk students.

The Office of Health and Social Services is comprised of school social workers and school nurses. The school social workers serve as the connection between the home, school, and community. They provide direct services and support to address the academic, attendance, behavioral, and social-emotional concerns that serve as a barrier to a student’s success. School social workers facilitate consultations with students, parents, district, and school personnel to assess, recommend and/or implement interventions to students and families in need. The school nurses train, supervise, and monitor school staff in performing health services required for students to attend school. They provide consultation to local school staff, school nutrition program staff, environmental services, and transportation on issues related to student health and safety. The school nurses work closely with health care providers, parents, students, and school staff to remove health-related barriers to learning and maximize student success. The school nurses support school clinic workers and students with medical conditions at each school across the district.

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget
Substitutes, Certified & Classified	\$ 100,164	\$ 84,860	\$ 23,972	\$ 60,470	\$ 486,029	\$ 486,029
Paraprofessionals	431,163	100	-	-	-	-
Secretaries	1,104,977	1,123,347	1,130,638	1,236,955	987,251	1,068,514
Clerical	3,778,091	3,784,580	3,865,862	4,395,145	4,983,120	5,138,022
Athletics Personnel	5,742,925	5,751,386	5,668,698	5,849,379	5,894,628	6,351,773
Nurses	1,901,495	1,711,457	2,010,912	1,925,909	2,315,038	2,988,685
Therapists	4,793,915	4,933,315	5,045,986	5,598,902	5,921,812	5,984,437
Teacher Support Specialists	628,884	660,633	636,350	634,060	695,461	728,004
School Psychologists	4,532,190	4,956,401	5,029,094	5,350,922	5,534,951	5,162,631
Social Workers	1,924,767	1,940,414	1,921,967	2,221,140	2,583,872	2,768,879
Family Services-Parent Coord	-	370,938	360,636	1,554,579	1,736,013	2,142,033
Other Management Personnel	721,029	1,164,390	1,207,720	1,322,421	1,640,911	1,683,657
Other Administrative Personnel	3,164,552	2,888,468	2,941,336	3,398,501	4,161,630	4,403,225
Other Salaries & Compensation	917,220	807,324	617,289	1,779,631	2,273,135	2,499,673
Health Insurance	3,580,067	4,012,325	3,997,821	4,107,607	4,182,462	6,236,332
Medicare	401,471	410,226	409,772	478,120	499,626	563,996
Teacher Retirement System	5,696,839	5,951,291	5,491,637	6,396,421	7,058,662	7,642,498
Worker's Compensation	149,047	152,229	152,249	235,160	266,653	291,526
Gwinnett Retirement System	1,560,658	1,769,894	1,899,199	2,194,640	2,377,098	2,589,749
Other Employee Benefits	70,435	71,341	71,819	75,890	76,840	78,964
Subtotal - Salaries & Benefits	41,199,889	42,544,919	42,482,957	48,815,852	53,675,192	58,808,627
Purchased Services	11,963,307	13,190,119	11,902,802	11,737,683	11,214,539	11,074,449
Travel	153,397	118,420	33,670	97,089	319,093	319,093
Supplies	2,231,135	1,336,458	400,031	755,612	2,480,769	2,398,790
Equipment Replacement	18,184	2,566	833	1,130	12,500	12,500
Subtotal - Other Charges	14,366,023	14,647,563	12,337,336	12,591,514	14,026,901	13,804,832
TOTAL	\$ 55,565,912	\$ 57,192,482	\$ 54,820,292	\$ 61,407,366	\$ 67,702,093	\$ 72,613,459

Instructional Services staff provide direct support to each school covering all curriculum areas (math, science, language arts, etc.) Services provided include materials for instruction, staff development for administrators, teachers, and paraprofessionals on both academic content and teaching strategies, and program improvement design. Direct assistance is provided to schools in developing school goals and designing training activities for school staffs. These activities include curriculum development, techniques of instruction, child development and understanding, staff training and professional development. This function includes positions that focus on improvement of instructional services for Special Education handicapped students.

Budgeted Positions:	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>
Executive Level Staff	-	-	2.00	2.00	2.00	2.00
Secretaries	36.97	37.07	37.07	37.07	36.58	36.58
Clerical	9.00	9.00	9.00	9.00	8.00	8.00
Technology Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Other Management Personnel	26.95	29.97	28.97	29.47	27.49	27.49
Other Administrative Personnel	134.12	143.62	143.61	150.10	136.59	139.59
Other Salaries & Compensation	<u>12.37</u>	<u>12.37</u>	<u>12.37</u>	<u>12.37</u>	<u>11.88</u>	<u>11.88</u>
Total	220.41	233.03	234.02	241.01	223.54	226.54

Professional learning activities provide opportunities for all categories of employees throughout the school system. These activities help employees improve technical job competency, instructional skills, expand their leadership skills, and increase their ability to work effectively in problem-solving teams, thus increasing student achievement. Annually, the Professional Learning Department awards PLUs (Professional Learning Units) to over 20,000 participants in system-wide and school-based professional learning activities.

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget
Certified Substitutes	\$ 1,606,954	\$ 1,279,733	\$ 288,534	\$ 847,936	\$ 753,418	\$ 633,107
Professional Dev. Stipends	2,250,405	1,695,359	2,244,517	2,145,203	3,335,855	3,421,082
Executive Level Staff	-	-	407,196	401,000	501,506	696,360
Secretaries	1,702,572	1,840,298	1,748,235	1,858,256	2,245,773	2,158,123
Clerical	495,605	490,442	494,438	522,690	520,084	532,950
Technology Specialists	80,497	81,801	83,501	84,437	88,509	90,431
Other Management Personnel	3,878,166	4,742,806	4,172,444	3,909,867	4,849,257	4,616,706
Other Administrative Personnel	10,223,353	11,183,236	11,378,274	12,479,785	12,573,463	13,111,580
Other Salaries & Compensation	2,601,416	2,167,308	2,045,625	2,510,669	3,125,127	3,126,243
Health Insurance	1,686,017	2,073,556	2,020,955	2,125,439	2,312,207	3,249,602
Medicare	321,523	329,319	317,951	342,373	337,323	357,451
Teacher Retirement System	3,337,681	3,803,819	3,426,063	3,806,028	4,349,588	4,458,353
Worker's Compensation	116,299	119,405	115,309	164,489	179,560	183,334
Gwinnett Retirement System	1,088,464	1,272,592	1,409,963	1,499,215	1,560,348	1,596,003
Other Employee Benefits	33,955	37,084	36,844	38,001	37,461	38,169
Subtotal - Salaries & Benefits	29,422,907	31,116,758	30,189,848	32,735,388	36,769,479	38,269,494
Purchased Services	3,193,678	2,604,964	2,458,738	3,041,210	4,275,820	4,047,123
Travel	1,218,900	748,385	185,945	717,490	813,811	640,825
Supplies	1,664,602	1,917,660	1,628,756	1,625,102	3,566,411	2,186,576
Equipment Replacement	9,970	11,980	8,718	945	15,100	15,100
Subtotal - Other Charges	6,087,150	5,282,989	4,282,156	5,384,747	8,671,142	6,889,624
TOTAL	\$ 35,510,057	\$ 36,399,747	\$ 34,472,004	\$ 38,120,135	\$ 45,440,621	\$ 45,159,118

Media Services and Technology Training staff provides leadership and support for school library media programs, allowing students access to print and digital resources which are essential to supporting teaching and learning. Professional learning opportunities are provided for media specialists, media clerks and instructional technology and innovation coaches to support the instructional program by collaborating with teachers in the effective use of resources and technology. The staff also coordinates and delivers technology training for systemwide initiatives involving the student information system, assessment programs, Peoplesoft and M365 to name a few. The GCPS TV broadcast staff effectively facilitates the rapidly expanding and diverse communication needs for our school system. Our focus is on providing information resources designed to advance teaching and learning. Our capabilities and services include field, studio, live video conferencing and streaming tools, and 24/7 educational programming available on various streaming services. These vital communication tools enable us to help students acquire knowledge and achieve their academic goals.

Budgeted Positions:	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>
Secretaries	3.00	3.00	3.00	3.00	3.00	3.00
Clerical	97.79	91.55	86.35	89.25	88.25	88.25
Media Specialists	136.93	140.10	137.58	137.59	139.22	139.22
Other Management Personnel	2.00	2.00	2.00	2.00	2.00	2.00
Other Administrative Personnel	3.00	3.00	3.00	3.00	3.00	3.00
Other Salaries & Compensation	11.49	11.49	11.00	11.00	8.50	8.50
Total	254.21	251.14	242.93	245.84	243.97	243.97

The focus of Gwinnett's instructional media and technology program is on student achievement with an emphasis on students becoming life-long learners. Media specialists and local school technology coordinators are professionals who interpret user needs and provide personalized services in appropriate resources to the students, faculty and learning community. Gwinnett County district and school media staff are committed to the continuous improvement of media and instructional technology services. One component of our mission is to educate and inform the community about the goals, programs and services of GCPS. We are positioned to meet these goals through our educational access station, GCPS TV, which reaches Gwinnett County residents and schools through the four local cable providers.

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget
Substitutes, Certified & Classified	\$ 226,435	\$ 139,687	\$ 85,853	\$ 167,911	\$ 222,395	\$ 222,395
Secretaries	149,760	151,836	110,648	137,928	169,865	175,563
Clerical	2,844,464	2,736,214	2,611,338	2,632,096	2,797,593	2,865,784
Media Specialists	9,216,862	9,860,717	9,749,305	10,422,257	10,703,408	11,540,965
Other Management Personnel	249,046	253,415	256,815	255,302	237,631	275,598
Other Administrative Personnel	299,997	287,219	297,992	298,170	364,324	253,108
Other Salaries & Compensation	787,416	893,119	865,464	1,104,346	890,952	785,953
Health Insurance	2,189,156	2,369,033	2,239,165	2,258,833	2,194,239	3,364,731
Medicare	184,744	192,514	188,315	202,880	205,377	230,892
Teacher Retirement System	2,802,826	2,954,729	2,632,963	2,886,926	2,993,892	3,136,849
Worker's Compensation	68,845	71,601	69,867	100,023	113,586	119,395
Gwinnett Retirement System	740,888	852,471	885,790	947,118	980,260	1,029,889
Other Employee Benefits	41,959	41,733	40,121	40,628	38,961	38,961
Subtotal - Salaries & Benefits	19,802,398	20,804,288	20,033,635	21,454,418	21,912,483	24,040,083
Purchased Services	1,996,033	1,715,977	1,671,308	1,703,293	1,949,138	1,746,268
Travel	31,346	20,727	8,693	19,772	31,375	31,375
Supplies	1,436,589	1,504,007	1,343,452	1,290,421	1,398,732	1,037,603
Equipment Replacement	-	-	22,924	-	59,201	-
Subtotal - Other Charges	3,463,968	3,240,711	3,046,377	3,013,486	3,438,446	2,815,246
TOTAL	\$ 23,266,366	\$ 24,044,999	\$ 23,080,012	\$ 24,467,904	\$ 25,350,929	\$ 26,855,329

This function includes costs of supporting activities of the Superintendent Office, legal counsel, and members of the Gwinnett County Board of Education. Some intergovernmental contracts are also accounted for in this function.

Budgeted Positions:	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>
Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Executive Level Staff	2.00	3.00	3.49	3.00	3.00	3.00
Secretaries	5.00	5.00	4.49	5.49	5.49	5.49
Other Salaries & Compensation	1.47	1.47	1.47	1.49	1.00	1.00
Total	9.47	10.47	10.45	10.98	10.49	10.49

All matters relating to education and operation in the Gwinnett County Public Schools are governed and controlled by the Gwinnett County Board of Education, as provided by Georgia Law. The Board has the responsibility to maintain a reasonably uniform system of public schools that provide quality education for all of the young people of Gwinnett County. With the advice of the Superintendent, the Board must determine policies and prescribe the rules and regulations for the management of the school system.

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget
School Board Members	\$ 86,708	\$ 86,708	\$ 78,760	\$ 92,959	\$ 86,708	\$ 111,710
Superintendent	576,092	597,086	611,771	964,287	465,878	493,039
Executive Level Staff	355,054	504,319	607,325	643,236	680,181	671,664
Secretaries	297,537	279,724	264,957	338,192	352,217	370,336
Other Salaries & Compensation	321,137	412,343	199,693	107,741	212,380	270,284
Health Insurance	93,614	103,921	100,635	111,438	104,422	134,098
Medicare	14,562	17,730	15,632	22,103	25,491	27,903
Teacher Retirement System	240,890	274,651	249,849	253,738	330,093	332,265
Worker's Compensation	7,836	8,971	8,221	13,162	13,369	14,433
Gwinnett Retirement System	65,018	79,660	86,312	91,081	105,900	107,835
Other Employee Benefits	1,853	1,891	1,938	2,237	1,971	1,971
Subtotal - Salaries & Benefits	2,060,301	2,367,004	2,225,094	2,640,174	2,378,610	2,535,538
Purchased Services	2,374,560	2,472,630	2,713,487	2,936,338	2,636,700	2,636,700
Travel	24,940	21,011	7,706	34,440	46,000	46,000
Supplies	11,058	9,427	24,881	20,699	33,500	33,500
Subtotal - Other Charges	2,410,558	2,503,068	2,746,074	2,991,477	2,716,200	2,716,200
TOTAL	\$ 4,470,859	\$ 4,870,072	\$ 4,971,168	\$ 5,631,651	\$ 5,094,810	\$ 5,251,738

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

Budgeted Positions:	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>
Principals	138.00	139.00	139.00	140.00	141.00	141.00
Assistant Principals	549.03	578.29	568.44	540.53	506.64	525.14
Secretaries	139.98	140.98	139.49	139.00	139.00	139.00
Clerical	762.49	778.05	740.91	750.88	733.08	735.73
Total	<u>1,589.50</u>	<u>1,636.32</u>	<u>1,587.84</u>	<u>1,570.41</u>	<u>1,519.72</u>	<u>1,540.87</u>

Local school principals, along with their administrative staff, are responsible for the planning and successful implementation of local school budgets, staff development, and curriculum. In addition, they serve the community by working with local advisory and support groups such as the PTA, LSAC (Local School Advisory Committee), CSI (Committee for School Improvement), and the various booster clubs. Along with leading the instructional process, their responsibilities include discipline, building maintenance, property inventory, school buses and cafeteria operations.

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget
Classified Substitutes	\$ 203,384	\$ 116,575	\$ 52,030	\$ 85,430	\$ 195,300	\$ 195,300
Principals	17,405,039	18,011,900	18,554,841	18,738,797	19,701,320	18,396,550
Assistant Principals	48,494,073	50,308,627	50,488,187	48,860,889	47,873,355	43,874,183
Secretaries	5,997,305	6,086,996	6,132,637	6,348,036	6,522,925	6,625,530
Clerical	26,614,779	27,343,532	26,664,670	27,096,539	30,788,497	31,483,872
Other Administrative Personnel	34,176	24,743	33,514	34,709	33,129	33,129
Other Salaries & Compensation	1,504,209	1,367,063	1,520,609	4,725,585	4,734,558	4,973,869
Health Insurance	13,861,627	15,379,956	15,168,574	14,221,444	14,244,066	18,738,344
Medicare	1,346,665	1,388,766	1,393,847	1,432,475	1,414,171	1,448,351
Teacher Retirement System	20,080,369	20,879,068	19,033,127	19,764,923	20,694,997	20,444,421
Worker's Compensation	501,133	516,111	517,068	703,948	780,881	749,266
Gwinnett Retirement System	5,354,878	6,084,669	6,534,985	6,688,336	6,751,874	6,490,913
Other Employee Benefits	276,202	283,284	279,314	265,541	267,176	267,176
Subtotal - Salaries & Benefits	141,673,839	147,791,290	146,373,403	148,966,652	154,002,249	153,720,904
Purchased Services	13,496,091	12,414,919	8,739,015	14,071,742	14,436,518	13,958,350
Travel	203,206	143,294	44,671	118,778	231,026	224,875
Supplies	10,432,457	9,099,213	5,962,184	9,254,433	9,501,810	8,631,860
Equipment Replacement	484,896	503,375	179,370	351,825	501,900	500,000
Subtotal - Other Charges	24,616,650	22,160,801	14,925,239	23,796,778	24,671,254	23,315,085
TOTAL	\$ 166,290,489	\$ 169,952,091	\$ 161,298,643	\$ 172,763,430	\$ 178,673,503	\$ 177,035,989

Business support services involves all activities associated with the fiscal operation of the school district, including budgetary operations, financial reporting, accounting services, payroll/benefit administration, risk management, inventory control, property management, records management, procurement, internal auditing and cash management.

Budgeted Positions:	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>
Executive Level Staff	-	-	1.00	1.00	2.00	2.00
Secretaries	4.00	4.00	3.00	3.00	4.00	4.00
Clerical	37.00	32.00	34.00	33.00	33.00	33.00
Accountants	13.00	12.00	13.00	13.00	13.00	13.00
Warehouse/Distribution *	40.47	-	-	-	-	-
Other Management Personnel	8.49	8.49	7.49	7.49	9.00	9.00
Other Administrative Personnel	15.49	17.49	17.49	18.49	20.49	20.49
Other Salaries & Compensation	-	-	-	-	1.00	1.00
Total	118.45	73.98	75.98	75.98	82.49	82.49

* Warehouse/Distribution positions & expenditures moved to the Maintenance & Operations function in FY2020, per GADOE requirements.

The business function provides direct support to local schools in a variety of ways. Payroll checks are processed in a timely manner for approximately 24,000 employees. Accounting, budgeting, auditing, and investment services are available to help each individual school site realize the greatest return on investment of available resources.

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget
Executive Level Staff	\$ -	\$ -	\$ 207,444	\$ 210,859	\$ 396,684	\$ 468,928
Secretaries	179,958	171,838	144,683	156,729	188,608	235,436
Clerical	1,760,285	1,689,781	1,672,227	1,841,044	2,008,627	2,096,206
Accountants	962,445	923,518	1,056,337	1,135,262	1,241,893	1,250,851
Maint/Transp/Whse/Security	1,763,431	-	-	-	-	-
Other Management Personnel	1,071,161	1,189,731	931,113	1,013,658	1,237,455	1,418,056
Other Administrative Personnel	1,157,196	1,389,782	1,416,396	1,534,163	1,782,134	1,847,243
Other Salaries & Compensation	34,697	36,325	115,707	245,956	450,700	537,930
Health Insurance	947,796	677,747	697,573	703,210	781,082	1,109,030
Medicare	92,511	73,323	75,223	83,284	99,335	114,516
Teacher Retirement System	1,394,343	1,098,623	998,080	1,123,911	1,364,214	1,467,741
Worker's Compensation	34,494	26,824	27,166	39,956	54,589	59,231
Gwinnett Retirement System	365,821	310,228	337,436	379,515	437,669	477,352
Other Employee Benefits	17,752	12,558	13,022	13,296	14,148	14,148
Subtotal - Salaries & Benefits	9,781,890	7,600,278	7,692,406	8,480,843	10,057,138	11,096,668
Purchased Services	23,751,105	22,312,809	24,332,926	23,945,320	26,934,993	26,934,993
Travel	20,289	19,908	8,672	12,479	27,874	27,874
Supplies	316,557	168,971	199,672	277,136	1,896,630	339,799
Equipment Replacement	107,443	15,596	-	43,640	-	-
Subtotal - Other Charges	24,195,394	22,517,284	24,541,270	24,278,575	28,859,497	27,302,666
TOTAL	\$ 33,977,284	\$ 30,117,562	\$ 32,233,677	\$ 32,759,418	\$ 38,916,635	\$ 38,399,334

The learning environment is greatly enhanced by providing students well-maintained school buildings, equipment, and grounds. This includes warehouse and distribution operations. Students and teachers have a safe comfortable place to learn, teach, and play.

Budgeted Positions:	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>
Executive Level Staff	-	-	1.00	1.00	1.00	1.00
Secretaries	6.00	6.00	6.00	6.00	5.00	5.00
Clerical	19.00	22.00	22.00	22.00	24.00	24.00
Maintenance/Warehouse/Security *	231.49	284.96	284.96	290.96	309.96	309.96
Custodial Personnel**	1,155.25	1,180.26	1,210.25	1,224.00	1,250.25	1,252.25
Other Management Personnel	8.00	8.00	8.00	8.00	8.00	8.00
Other Administrative Personnel	3.00	4.00	4.00	4.00	8.00	9.00
Other Salaries & Compensation	10.00	10.00	9.00	10.00	9.00	9.00
Total	<u>1,432.74</u>	<u>1,515.22</u>	<u>1,545.21</u>	<u>1,565.96</u>	<u>1,615.21</u>	<u>1,618.21</u>

* Warehouse/Distribution positions & expenditures moved from the Business Support Services function in FY2020, per GADOE requirements.

** Custodial positions reflect total positions earned by the schools. Each school has the option of transferring some of its funds to pay part-time staff.

The maintenance and operations staff is responsible for the upkeep of 142 schools and an additional 55 other locations with 29,476,208 square feet of building space and 4,505 acres of land. In addition to normal maintenance and operations, the staff supports the expanding building program and performs essential tasks in opening classrooms and facilities. The facilities maintenance function is performed both by in-house employees and private contractors. Approximately 34% of maintenance work is contracted to private vendors, while 66% is performed by in-house staff.

Safety and Security is also included in this function; providing a safe and secure learning environment for students and staff.

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget
Classified Substitutes	\$ 424,498	\$ 329,407	\$ 177,332	\$ 236,434	\$ 518,000	\$ 518,000
Executive Level Staff	-	-	207,444	210,859	62,275	214,417
Secretaries	305,482	310,439	304,440	324,466	314,419	292,605
Clerical	942,253	1,086,627	1,117,519	1,090,218	1,223,895	1,286,511
Maint/Transp/Whse/Security	15,966,458	17,446,831	17,563,176	18,823,689	21,574,983	22,567,353
Custodial Personnel	36,548,985	37,547,226	38,564,162	42,558,378	48,172,268	47,601,771
Other Management Personnel	1,007,195	1,109,081	970,296	905,631	1,023,322	1,085,434
Other Administrative Personnel	275,281	350,203	367,500	224,594	597,296	470,226
Other Salaries & Compensation	622,320	750,137	710,356	3,405,587	808,157	788,311
Health Insurance	11,851,434	13,569,285	13,596,722	13,285,872	14,232,673	18,305,554
Medicare	748,533	785,536	800,532	913,234	956,123	1,074,789
Teacher Retirement System	4,893,941	5,592,753	5,077,893	5,586,751	6,509,028	14,384,632
Worker's Compensation	282,739	296,642	301,223	445,983	253,255	559,461
Gwinnett Retirement System	2,974,843	3,441,684	3,770,674	4,263,486	2,133,511	4,720,243
Other Employee Benefits	203,015	215,612	217,189	215,923	215,144	215,380
Subtotal - Salaries & Benefits	77,046,977	82,831,463	83,746,459	92,491,105	98,594,349	114,084,687
Purchased Services	16,546,199	17,072,192	16,646,103	20,334,363	18,499,652	18,356,101
Travel	27,883	23,721	5,859	34,642	29,619	29,119
Supplies	27,324,250	29,037,575	26,133,742	29,948,073	27,096,291	26,760,360
Equipment Replacement	1,586,665	949,082	876,422	1,394,092	957,062	786,372
Subtotal - Other Charges	45,484,997	47,082,570	43,662,127	51,711,170	46,582,624	45,931,952
TOTAL	\$ 122,531,974	\$ 129,914,033	\$ 127,408,586	\$ 144,202,275	\$ 145,176,973	\$ 160,016,639

Along with transporting students to and from school and trips to school activities, the transportation staff also is responsible for driver training, federal legal requirements, student management on the operations side, and bus maintenance, inspection and state regulatory compliance on the fleet management side. Transportation insurance expenditures also are charged to this function.

Budgeted Positions:	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>
Clerical	77.98	77.98	77.98	77.98	78.98	78.98
Bus Drivers	1,647.00	1,647.00	1,647.00	1,572.00	1,627.50	1,627.50
Maintenance/Warehouse/Security *	244.00	244.00	244.00	254.00	254.00	254.00
Other Management Personnel	2.00	2.00	3.00	4.00	3.00	3.00
Other Salaries & Compensation	<u>56.49</u>	<u>56.49</u>	<u>54.49</u>	<u>54.49</u>	<u>54.49</u>	<u>54.49</u>
Total	2,027.47	2,027.47	2,026.47	1,962.47	2,017.97	2,017.97

FY2024 Transportation facts: GCPS has 1,968 buses in its fleet, making it the largest school-district owned fleet in the nation. GCPS transports more than 127,269 students twice daily over 8,308 routes traveling more than 23,873,693 miles annually. Our fleet maintenance organization also maintains over 500 non-school bus vehicles used by GCPS in support of teaching and learning. As information, a new bus costs \$115,000 on average.

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget
Clerical	\$ 4,019,610	\$ 4,005,726	\$ 3,889,722	\$ 4,238,707	\$ 4,014,957	\$ 4,241,433
Bus Drivers	51,157,672	48,148,956	43,470,804	60,077,034	62,873,800	66,472,826
Maint/Transp/Whse/Security	7,427,392	7,990,488	7,761,866	8,067,151	9,968,364	10,688,865
Other Management Personnel	167,112	262,231	431,571	494,148	461,487	437,939
Other Salaries & Compensation	3,502,434	7,032,164	3,478,949	7,424,152	4,041,558	4,165,067
Health Insurance	14,833,141	15,878,448	15,002,670	15,085,218	15,336,796	20,087,104
Medicare	876,475	888,819	773,463	1,077,855	1,023,586	1,177,620
Teacher Retirement System	2,254,746	2,348,953	2,157,734	2,355,970	13,215,343	13,485,697
Worker's Compensation	333,715	337,956	294,615	538,237	551,501	598,542
Gwinnett Retirement System	3,632,834	4,021,555	3,719,234	5,076,174	4,698,136	5,100,183
Other Employee Benefits	294,662	292,749	276,091	291,452	299,346	299,346
Subtotal - Salaries & Benefits	88,499,793	91,208,045	81,256,719	104,726,098	116,484,874	126,754,622
Purchased Services	5,876,040	6,108,047	5,345,318	5,771,318	7,039,214	6,851,561
Travel	48,718	6,720	7,769	26,966	71,041	71,041
Supplies	15,312,288	12,888,701	10,503,685	18,256,902	15,636,848	15,569,336
Equipment Replacement	2,481,042	2,300,101	2,768,742	2,564,000	1,349,902	1,349,902
Subtotal - Other Charges	23,718,088	21,303,569	18,625,513	26,619,186	24,097,005	23,841,840
TOTAL	\$ 112,217,881	\$ 112,511,614	\$ 99,882,233	\$ 131,345,284	\$ 140,581,879	\$ 150,596,462

Central Support Services refers to administrative activities that do not fall under the categories of "general administration" or "business services". Central Support Services include: employee recruiting and hiring (personnel services), student enrollment forecasting (planning), and managing communication with employees, parents, citizens, and the news media (community relations).

Budgeted Positions:	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>
Executive Level Staff	-	-	4.00	4.00	5.00	5.00
Secretaries	18.00	19.00	20.00	20.00	22.00	22.00
Clerical	50.98	48.98	47.98	48.98	54.98	55.98
Family Services - Parent Coordinator	13.46	15.96	16.48	-	-	-
Research Personnel	8.00	8.00	8.00	8.00	9.00	9.00
Planning Staff	4.50	4.50	4.50	4.50	4.50	4.50
Other Management Personnel	55.49	59.49	56.49	55.98	43.98	44.98
Other Administrative Personnel	35.96	39.47	40.47	46.45	56.45	57.45
Other Salaries	<u>75.49</u>	<u>83.98</u>	<u>82.98</u>	<u>83.98</u>	<u>84.98</u>	<u>85.98</u>
Total	261.88	279.38	280.90	271.89	280.89	284.89

Computer information systems is one facet of the central support function. The Division of Technology and Innovation manages a complex computer network which spans the school system. A major function of the department is to make it possible to use computer technology for records keeping and organization in areas such as: personnel, payroll financial accounting, attendance reporting, student records, high school scheduling and grade reporting.

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget
Certified Substitutes	\$ 78,045	\$ 38,306	\$ 14,022	\$ 18,053	\$ 52,400	\$ 52,400
Executive Level Staff	-	-	743,765	793,484	999,694	1,127,945
Secretaries	909,978	1,064,817	1,059,683	1,133,927	1,345,201	1,363,900
Clerical	2,445,005	2,369,104	2,197,637	2,510,198	2,936,547	3,454,926
Research Personnel	859,313	863,214	831,346	814,245	1,205,219	1,029,092
Planning Staff	488,800	505,471	484,345	523,317	572,098	569,357
Family Services - Parent Coord	994,887	1,216,811	1,206,369	-	-	-
Other Management Personnel	6,907,330	7,389,593	6,901,919	6,861,837	7,141,563	8,160,551
Other Administrative Personnel	2,892,660	3,294,156	3,299,577	3,647,422	5,716,490	6,213,243
Other Salaries & Compensation	7,582,639	8,307,862	7,515,607	8,795,450	8,114,672	8,472,465
Health Insurance	2,205,752	2,541,521	2,471,879	2,340,273	2,870,712	4,118,258
Medicare	314,604	341,011	330,920	343,976	385,623	440,907
Teacher Retirement System	4,195,740	4,741,944	4,215,149	4,358,122	5,383,175	5,953,565
Worker's Compensation	115,334	124,645	224,107	163,414	208,221	227,790
Gwinnett Retirement System	1,178,602	1,405,814	2,761,771	1,517,957	1,842,904	1,934,940
Other Employee Benefits	42,996	46,079	44,476	42,570	42,930	43,874
Subtotal - Salaries & Benefits	31,211,685	34,250,348	34,302,570	33,864,245	38,817,449	43,163,213
Purchased Services	16,371,175	17,879,955	19,295,686	18,204,946	25,444,280	28,970,062
Travel	165,865	113,928	6,067	90,176	284,799	284,799
Supplies	12,034,578	12,589,840	15,136,600	18,881,019	24,002,143	18,156,815
Equipment Replacement	188,546	436,329	1,025,302	238,717	847,984	748,263
Subtotal - Other Charges	28,760,164	31,020,052	35,463,654	37,414,858	50,579,206	48,159,939
TOTAL	\$ 59,971,849	\$ 65,270,400	\$ 69,766,224	\$ 71,279,103	\$ 89,396,655	\$ 91,323,152

The Facility Planning and Construction departments are responsible for the planning, design and construction of school facilities needed to meet the rapid growth in our student population in Gwinnett County.

No full-time positions are budgeted for this function.

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget
Purchased Services	\$ 62,077	\$ 51,873	\$ 49,862	\$ 88,020	\$ 62,611	\$ 62,611
Travel	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Equipment Replacement	-	-	-	-	-	-
TOTAL	\$ 62,077	\$ 51,873	\$ 49,862	\$ 88,020	\$ 62,611	\$ 62,611

	<u>FY2019 Actual</u>	<u>FY2020 Actual</u>	<u>FY2021 Actual</u>	<u>FY2022 Actual</u>	<u>FY2023 Budget</u>	<u>FY2024 Budget</u>
Transfers to Other Funds	18,194,539	23,630,225	69,125,889	24,073,652	10,645,972	18,352,959
<u>Total Expenditures - General Fund</u>	<u>\$ 1,727,316,338</u>	<u>\$ 1,796,767,308</u>	<u>\$ 1,813,183,535</u>	<u>\$ 1,962,389,171</u>	<u>\$ 2,149,758,576</u>	<u>\$ 2,345,323,006</u>
Enrollment	179,758	180,585	177,401	179,581	181,814	183,878
Per Pupil Expenditures (excluding transfers)	\$ 9,508	\$ 9,819	\$ 9,831	\$ 10,794	\$ 11,765	\$ 12,655

Gwinnett County Public Schools

Special Revenue Fund

FY2024 Public Budget Document

Special Revenue funds account for grants awarded to Gwinnett County Public Schools. These individual funds enable the program managers/coordinators to easily track the expenditures to ensure that the grant dollars are being spent in accordance with the terms of the grant agreement and approved budget. The Special Revenue funds also account for receipts and expenditures of resources transferred from the General Fund when the grant receipts are inadequate to finance the specified activities.

Revenue by Year

	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Budget	FY2024 Budget
Federal	\$ 81,633,515	\$ 83,386,183	\$ 153,903,657	\$ 225,008,550	\$ 378,795,427	\$ 214,173,724
State	331,042	289,088	332,441	253,788	273,720	273,720
Local	362,574	1,399,635	697,051	553,916	116,890	328,935
Totals	82,327,131	85,074,906	154,933,149	225,816,254	379,186,037	214,776,379
General Fund	7,795,964	9,506,925	7,966,649	9,780,660	10,333,664	18,011,784
Totals	\$ 90,123,095	\$ 94,581,831	\$ 162,899,798	\$ 235,596,914	\$ 389,519,701	\$ 232,788,163

	Current 2023 Budget	Projected 2024 Budget
Beginning Balance:	\$ 1,834,326	\$ 823,968
Revenue:		
Local	116,890	328,935
State	273,720	273,720
Federal	<u>378,795,427</u>	<u>214,173,724</u>
Total Revenue	<u>379,186,037</u>	<u>214,776,379</u>
Transfers In	<u>10,333,664</u>	<u>18,011,784</u>
Total Sources Available	<u>\$ 391,354,027</u>	<u>\$ 233,612,131</u>
Expenditures:		
Instruction	\$ 220,527,547	\$ 180,500,057
Student Support Services	40,321,959	16,529,448
Improvement of Instruction	20,719,369	4,466,060
Instructional Staff Development	43,699,220	20,315,176
Media Services	359,579	51,436
General Administration	2,778,554	-
School Administration Services	5,879,337	2,862,752
Business Support Services	656,191	328,935
Maintenance & Operations	15,436,736	4,076,920
Transportation	9,158,884	966,743
Central Support Services	19,293,415	629,602
Other Support Services	594,629	30,000
Federal Grant Administration	3,332,402	31,034
School Nutrition Program	1,152,237	-
Facilities & Construction	<u>6,620,000</u>	<u>2,000,000</u>
Total Expenditures	<u>390,530,059</u>	<u>232,788,163</u>
Ending Fund Balance	823,968	823,968
Total Expenditures & Fund Balance	<u>\$ 391,354,027</u>	<u>\$ 233,612,131</u>

	<u>Funding Source</u>	<u>Current 2023 Budget</u>	<u>Projected 2024 Budget</u>
<u>Elementary & Secondary School Emergency Relief Fund (ESSER III) - American Rescue Plan Act</u>			
This grant provides federal funding for the purpose of safely reopening and sustain the safe operation of schools and address the impact of the coronavirus pandemic on students.	Federal	204,252,555	94,859,060
<u>Annenberg Institute</u>			
This grant provides local funding for the purpose of implementing and supporting high impact tutoring programs for K-12 students.	Beginning Balance	100,000	-
<u>Band Uniforms</u>			
This grant provides accounting of local school funding that is committed for new band uniforms.	Beginning Balance	284,587	-
	Local	-	<u>212,045</u>
	Total	284,587	212,045
<u>Bright from the Start Pre-K</u>			
This grant represents funds for the purpose of operating a Pre-kindergarten program for 4 year old children.	State	273,720	273,720
	Federal	<u>10,000</u>	<u>-</u>
	Total	283,720	273,720
<u>Elementary & Secondary School Emergency Relief Fund (ESSER) I and II</u>			
This grant provides federal funding for the purpose of providing emergency relief funds to address the impact that COVID-19 has had on elementary and secondary schools across the nation.	Federal	55,437,871	12,500,000
<u>Department of Administrative Services (DOAS)</u>			
This grant provides business and finance support to local schools and central office staff.	Beginning Bal.	963,777	823,968
	Local	<u>116,890</u>	<u>116,890</u>
	Total	1,080,667	940,858
<u>GoSTEM Initiative</u>			
This grant provides local funding committed for the purpose of strengthening the pipeline of students into post-secondary STEM (Science, Technology, Engineering, and Mathematics) education.	Beginning Bal.	118,714	-

	Funding	Current	Projected
	Source	2023 Budget	2024 Budget
<u>Homeless Children and Youth</u>			
This grant provides federal funding for the purpose of supporting the educational successes of homeless children by providing school supplies, tutoring and other services.	Federal	154,250	146,534
<u>IDEA Flow Through</u>			
This grant provides federal funding for the purpose of providing special education programs for students age 3 through 21.	Transfer In	9,979,114	17,657,234
	Federal	<u>32,779,469</u>	<u>32,779,469</u>
	Total	42,758,583	50,436,703
<u>IDEA Preschool Special Education Program</u>			
This grant provides federal funding for the educational needs of pre-kindergarten children with disabilities.	Transfer In	311,470	311,470
	Federal	<u>1,078,398</u>	<u>681,698</u>
	Total	1,389,868	993,168
<u>New Schools Grant</u>			
This grant provides funding from the NewSchools Venture Fund for the purpose of supporting the opening of McClure High School and Seckinger High School.	Beginning Bal.	322,533	-
	Local	<u>-</u>	<u>-</u>
	Total	322,533	-
<u>Parent Mentor</u>			
This grant provides federal funding for the purpose of providing support and training to families of special needs children.	Transfer In	43,080	43,080
	Federal	<u>28,800</u>	<u>28,800</u>
	Total	71,880	71,880
<u>Perkins Grant Programs</u>			
This grant provides federal funding in support of secondary vocational education programs throughout the school district.	Federal	1,587,920	1,430,627
<u>Students Against Destructive Decisions (SADD) – GOHS</u>			
This grant provides federal funding for the purpose of providing students with peer to peer support in making positive decisions.	Federal	3,061	-

	<u>Funding Source</u>	<u>Current 2023 Budget</u>	<u>Projected 2024 Budget</u>
<u>Successful Start</u>			
This fund is established to provide accounting of local grant funds from the Pittulloch Foundation for the purpose of increasing literacy achievement in kindergarten students.	Beginning Bal.	44,715	-
<u>Teacher & Leader Support</u>			
This grant provides federal funding to support high-quality teacher mentoring and support in leadership development training for teachers and leaders in high need schools.	Federal	3,858,661	-
<u>Title I</u>			
This grant provides federal funding for the purpose of assisting the lowest achieving students to demonstrate proficiency on academic achievement standards.	Federal	58,844,329	55,082,099
<u>Title I Part C Migrant</u>			
This grant provides funding for the support of high quality education programs (including supportive services) for migratory children.	Federal	119,243	72,591
<u>Title II, Part A Improving Teacher Quality</u>			
This grant provides funding to increase academic achievement by improving the effectiveness of teachers, principals, and other school leaders.	Federal	8,152,933	6,899,431
<u>Title III</u>			
This grant provides funding for the purpose of providing a curriculum program to foreign students in grades 9-12 who have English as a second language.	Federal	7,979,799	5,798,333
<u>Title IV</u>			
This grant provides funding to support student achievement through improving access to a well rounded education, improved learning conditions and enhanced access to technology.	Federal	4,508,138	3,895,082

Gwinnett County Public Schools

Capital Projects Fund

FY2024 Public Budget Document

SPECIAL LOCAL OPTION SALES TAX (SPLOST) - GENERAL INFORMATION

In FY1998, the Georgia Legislature passed a law allowing school districts to establish a one-cent sales tax that could be used for capital projects or debt retirement. The passage of this sales tax assists the school district in building new schools for a student enrollment that continues to grow each year; to renovate and add classrooms to existing schools, and to provide system-wide technology improvements for teaching and learning.

SPLOST VI (July 1, 2022 - June 30, 2027)

To meet the demands of the school District's continued enrollment growth voters in the county approved the extension of the Special Local Option Sales Tax. The referendum approved a maximum collection of \$957 million over the five year period. Revenue will be used for building projects, instructional materials and textbooks, technology enhancements and system-wide facility modifications (including new buses, fine arts equipment, roofs, floor coverings, painting, etc). In addition to approving the sales tax extension, the voters also authorized the Board to sell short-term bonds to be repaid with sales tax revenue. This will provide the necessary cash flow to allow the classroom needs to be met earlier.

GENERAL OBLIGATION BONDS

In a county-wide referendum in November 2018, 78% of the voters approved the issuance of up to \$350 million general obligation bonds. Proceeds from the bonds will be used to supplement revenue from the SPLOST to expand to a second phase of capital projects. As with the SPLOST, proceeds from the bonds will be used to build new schools for a student enrollment that grows each year; to renovate and add classrooms to existing schools, and to provide system-wide technology improvements for teaching and learning.

- * \$173,355,000 issued February 2019
- * \$122,945,000 issued March 2021

	<u>Current FY2023 Budget</u>	<u>Projected FY2024 Budget</u>
Beginning Balance	\$ 566,723,809	\$ 434,116,582
<u>Revenue</u>		
Sales Tax Receipts	196,615,246	210,446,008
Investment Income	1,400,000	5,300,000
State Capital Outlay	3,000,000	3,500,000
Transfer In	<u>3,600,486</u>	<u>4,212,804</u>
Total Revenue	<u>204,615,732</u>	<u>223,458,812</u>
Total Sources Available	<u><u>771,339,541</u></u>	<u><u>657,575,394</u></u>
<u>Expenditures:</u>		
Expenses	300,186,321	238,982,804
Transfers	<u>37,036,638</u>	<u>41,246,867</u>
Total Expenditures	<u>337,222,959</u>	<u>280,229,671</u>
Ending Fund Balance	<u>434,116,582</u>	<u>377,345,723</u>
Total Expenditures & Fund Balance	<u><u>771,339,541</u></u>	<u><u>657,575,394</u></u>

Projected FY24 Budget by Funding Source

	SPLOST V Fund 227	GO Bonds Fund 245	GO Bonds Fund 247	SPLOST VI Fund 229	TOTAL
Beginning Balance	\$ 89,886,100	\$ 5,573,298	\$ 61,927,506	\$ 276,729,678	\$ 434,116,582
Revenue					
Sales Tax Receipts	-	-	-	210,446,008	\$ 210,446,008
Investment Income	500,000	50,000	750,000	4,000,000	\$ 5,300,000
State Capital Outlay	-	-	-	3,500,000	\$ 3,500,000
Transfer In (Project Mngt)	-	-	-	4,212,804	\$ 4,212,804
Total Revenue	500,000	50,000	750,000	222,158,812	223,458,812
Total Sources Available	\$ 90,386,100	\$ 5,623,298	\$ 62,677,506	\$ 498,888,490	\$ 657,575,394
Expenditures					
Construction	43,000,000	-	3,000,000	76,500,000	122,500,000
Technology	11,250,000	1,000,000	10,000,000	39,500,000	61,750,000
Furniture & Equipment - Schools	750,000	150,000	-	4,500,000	5,400,000
Financial Services	-	-	-	120,000	120,000
Data Governance	-	-	1,500,000	10,000,000	11,500,000
Information Security	-	-	-	2,000,000	2,000,000
School Bldg Safety	-	3,000,000	-	-	3,000,000
Land	-	-	-	2,000,000	2,000,000
Bus Purchases	-	-	2,000,000	10,000,000	12,000,000
Support Vehicle	1,000,000	-	1,000,000	2,500,000	4,500,000
Instructional Material	-	-	-	10,000,000	10,000,000
Project Management	-	-	-	4,212,804	4,212,804
Transfer to Other Funds	1,210,782	-	-	40,036,085	41,246,867
Total Expenditures	57,210,782	4,150,000	17,500,000	201,368,889	280,229,671
Ending Fund Balance	33,175,318	1,473,298	45,177,506	297,519,601	377,345,723
Total Expenditures & Fund Balance	\$ 90,386,100	\$ 5,623,298	\$ 62,677,506	\$ 498,888,490	\$ 657,575,394

Breakdown of selected expense categories by project

FY24 Projected Budget	<u>SPLOST V</u>	<u>G. O. Bonds</u>	<u>G. O. Bonds</u>	<u>SPLOST VI</u>	<u>TOTAL</u>
Construction					
Archer Cluster MS	27,000,000			-	27,000,000
Give West Buildout				9,000,000	9,000,000
GSMST 4th Floor Buildout	-	-	-	7,000,000	7,000,000
GSMST Theater	-	-	-	3,000,000	3,000,000
Archer HS Addition	-	-	-	5,000,000	5,000,000
North Gwinnett HS - Addition	4,000,000	-	-	-	4,000,000
Central Gwinnett HS 4th Floor	-	-	-	3,000,000	3,000,000
Harbins ES Addition	-	-	-	7,500,000	7,500,000
Shiloh MS addition	-	-	-	5,000,000	5,000,000
Roof Replacement	1,000,000	-	-	5,000,000	6,000,000
Gym/Kitchen HVAC Project	3,000,000	-	3,000,000	13,000,000	19,000,000
Systemwide Improvement	1,000,000	-	-	5,000,000	6,000,000
Interior Renovation	7,000,000	-	-	-	7,000,000
Carpeting	-	-	-	5,000,000	5,000,000
Painting	-	-	-	5,000,000	5,000,000
Athletic Buildings/Lighting	-	-	-	2,000,000	2,000,000
Career Technical Education (CTE)	-	-	-	2,000,000	2,000,000
Technology					
North Gwinnett HS - Addition	500,000	-	-	-	500,000
Archer Cluster MS				500,000	500,000
IMT System Development	10,000,000	1,000,000	-	7,000,000	18,000,000
Central Office Refresh	-	-	-	8,000,000	8,000,000
Collaborative System	-	-	-	4,000,000	4,000,000
MS Technology Refresh	-	-	-	5,000,000	5,000,000
HS Technology Refresh	-	-	-	10,000,000	10,000,000
ES Technology Refresh	750,000	-	10,000,000	5,000,000	15,750,000
Furniture & Equipment Schools					
Archer Cluster MS	500,000	-	-	1,000,000	1,500,000
Growth & Replacement	250,000	150,000	-	3,500,000	3,900,000

Gwinnett County Public Schools

Debt Service Fund

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Debt Service Funds are established to account for the payment of general long-term debt principal and interest. The funds are used to account for the semi-annual payment of bond principal and interest on general obligation serial bond issues which were issued for capital improvements as approved by the voting public or to reduce the district's interest expense by refunding prior outstanding issues at lower interest rates.

Long-Term Debt Obligations approved by county-wide voter referendum
(amount expressed in thousands)

	Original Par Amount of Principal Issued	Principal Outstanding @ 6/30/2023	Principal Retired in FY2024	Principal Outstanding @ 6/30/2024
Series 2009	\$ 18,980	\$ 18,980	\$ 8,020	\$ 10,960
Series 2010	\$ 19,640	\$ 19,640	\$ -	\$ 19,640
Series 2010	\$ 255,080	\$ 135,105	\$ 20,795	\$ 114,310
Series 2013	\$ 211,380	\$ -	\$ -	\$ -
Series 2015	\$ 252,440	\$ 246,740	\$ 915	\$ 245,825
Series 2017	\$ 97,335	\$ 87,885	\$ 4,025	\$ 83,860
Series 2019	\$ 173,355	\$ 163,355	\$ -	\$ 163,355
Series 2022A	\$ 92,150	\$ 90,950	\$ 1,560	\$ 89,390
Series 2021	\$ 122,945	\$ 112,945	\$ 3,000	\$ 109,945
Total	\$ 1,243,305	\$ 875,600	\$ 38,315	\$ 837,285

Revenue to service the long-term debt consists primarily of local property taxes. The Gwinnett County Board of Education annually levies a property tax millage rate as required to service the principal and interest payments for the year.

	<u>FY2023</u>	<u>FY2024</u>
Millage rate required to fund Long-term debt	1.45	*

* Millage rate will be set at a meeting in July 2023.

Short-term Debt Obligations from SPLOST Programs
(amount expressed in thousands)

	<u>SPLOST VI</u>
Original Par Amount of Principal Issued	\$ 296,300,000
Principal Outstanding @ 6/30/2023	\$ 265,000,000
Principal Retired in FY2024	\$ -
Principal Outstanding @ 6/30/2024	\$ 265,000,000

In addition to approving the SPLOST VI sales tax extension, the voters also authorized the Board to issue short-term general obligation debt to be repaid with the sales tax revenue. This provides the necessary cash flow to allow the classroom needs to be met earlier.

	Current FY2023 Budget	Projected FY2024 Budget
Beginning Balance	\$ 81,787,759	\$ 43,057,750
Revenue:		
Ad Valorem Taxes	68,750,088	72,854,093
Investment Income	150,000	250,000
Other Federal Revenue	1,000,000	1,000,000
Total Revenue	<u>69,900,088</u>	<u>74,104,093</u>
Transfers In	<u>33,436,152</u>	<u>37,034,063</u>
Total Sources Available	<u>\$ 185,123,999</u>	<u>\$ 154,195,906</u>
Expenditures:		
Payment of Principal	\$ 84,680,000	\$ 60,815,000
Payment of Interest	57,371,249	50,348,660
Dues & Fees	<u>15,000</u>	<u>60,046</u>
Total Expenditures	<u>142,066,249</u>	<u>111,223,706</u>
Ending Fund Balance	<u>43,057,750</u>	<u>42,972,200</u>
Total Expenses & Fund Balance	<u>\$ 185,123,999</u>	<u>\$ 154,195,906</u>

Projected FY2024 Budget by Fund

	General Obligation <u>Debt</u>	Certificates of <u>Participation</u>	SPLOST V <u>Debt</u>	SPLOST VI <u>Debt</u>	<u>TOTAL</u>
Beginning Balance	\$ 43,007,704	\$ -	\$ 50,046	\$ -	\$ 43,057,750
<u>Revenue</u>					
Ad Valorem Taxes	72,854,093	-	-	-	72,854,093
Investment Income	250,000	-	-	-	250,000
Other Federal Revenue	1,000,000	-	-	-	1,000,000
Total Revenue	<u>74,104,093</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>74,104,093</u>
Transfer from Other Funds	-	24,921,563	-	12,112,500	37,034,063
Total Sources Available	<u>\$ 117,111,797</u>	<u>\$ 24,921,563</u>	<u>\$ 50,046</u>	<u>\$ 12,112,500</u>	<u>\$ 154,195,906</u>
<u>Expenditures</u>					
Payment of principal	38,315,000	22,500,000	-	-	60,815,000
Payment of interest	35,814,597	2,421,563	-	12,112,500	50,348,660
Dues & Fees	10,000	-	50,046	-	60,046
Total Expenditures	<u>74,139,597</u>	<u>24,921,563</u>	<u>50,046</u>	<u>12,112,500</u>	<u>111,223,706</u>
Ending Fund Balance	<u>42,972,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,972,200</u>
Total Expenditures & Fund Balance	<u>\$ 117,111,797</u>	<u>\$ 24,921,563</u>	<u>\$ 50,046</u>	<u>\$ 12,112,500</u>	<u>\$ 154,195,906</u>

Gwinnett County Public Schools

Enterprise Fund

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The School Nutrition Program provides students with a well-balanced breakfast and lunch while continually educating them on healthy eating. Menus are planned according to nutrition standards set by Food and Nutrition Services (FNS) within the US Department of Agriculture (USDA) and provide students with nutrient dense foods and avoids products that are high in fat and added sugars. The planned menus are analyzed for compliance with the nutrition standards by age groups also set by FNS, USDA.

All student meal prices will remain the same in FY2024. The Adult Meal price for Lunch will increase from \$3.75 to \$4.00. The meal prices are as follows:

	ES	MS	HS
Student Breakfast	\$1.50	\$1.50	\$1.50
Reduced Price Breakfast	\$0.30	\$0.30	\$0.30
Student Lunch	\$2.25	\$2.50	\$2.50
Reduced Price Lunch	\$0.40	\$0.40	\$0.40
Milk	\$0.40	\$0.40	\$0.40
Adult Breakfast	\$2.50	\$2.50	\$2.50
Adult Lunch	\$4.00	\$4.00	\$4.00

Federal law requires the School Nutrition Program to operate on a non-profit basis. All costs of the program, including food, labor, and supplies, are funded by cafeteria revenues and federal/state reimbursements. Adults must pay the full cost of the meal because there are no offsetting federal/state reimbursements.

The projected numbers of meals to be served in FY2024 are 18,158,580 student lunches and 9,248,040 student breakfasts. There will be 135 serving locations with a staff of over 1,200 employees. Approximately 56.10% of all students are eligible to receive meals that are either free or reduced price.

	<u>Current FY2023 Budget</u>	<u>Projected FY2024 Budget</u>
Beginning Balance	\$ 45,950,915	\$ 45,961,981
<u>Revenue:</u>		
Local	27,002,132	21,224,081
State	2,530,434	9,883,359
Federal	73,325,848	80,107,545
Total Revenue	<u>102,858,414</u>	<u>111,214,985</u>
Total Sources Available	<u>\$ 148,809,329</u>	<u>\$ 157,176,966</u>
<u>Expenditures:</u>		
Salaries	\$ 24,394,083	\$ 32,878,101
Fringe Benefits	<u>11,787,659</u>	<u>15,487,375</u>
Subtotal	36,181,742	48,365,476
Food (Including USDA Commodities)	45,887,106	45,887,106
Purchased Services	12,528,250	12,528,250
Travel	25,500	25,500
Supplies / Uniforms	7,036,750	7,036,750
Equipment	<u>1,188,000</u>	<u>1,188,000</u>
Subtotal	66,665,606	66,665,606
Total Expenditures	102,847,348	115,031,082
Ending Fund Balance	<u>45,961,981</u>	<u>42,145,884</u>
Total Expenses & Fund Balance	<u>\$ 148,809,329</u>	<u>\$ 157,176,966</u>

Gwinnett County Public Schools

Internal Service Fund

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Internal Service Funds are used to account for the operation of departments which provide goods or services to other departments of the school system or other governmental units. Included are the Worker's Compensation, the Disability Insurance Fund, and the Print Shop Fund. Each of these are funded through their charges to other budget units or outside agencies.

Worker's Compensation / Risk Management

The workers' compensation program, which pays medical and wage benefits to injured employees, is self-insured to a \$1,500,000 per claim retention. Aggressive claims management and other cost-containment measures help control costs while providing a vital service to employees who are injured while performing their duties. The average cost per claim has been less than \$4,000 in each of the last five years. The structure of the workers' compensation program is reviewed periodically to ensure that it remains the most cost-effective way to meet the requirements of the statute.

Disability Insurance Fund

This is a program for paying approved claims incurred for short-term disability. It is financed through payroll deductions for participating employees. The employer pays the full cost of the basic plan for those hired before 7/1/95 who elect not to have health insurance coverage. Employees hired after 7/1/95 pay the full cost.

Print Shop Fund

The Print Shop provides high volume copy and color offset printing services to Gwinnett County Public Schools. The Print Shop's prices average 25% less than retail cost. The Print Shop provides a variety of printing and finishing services including booklet-making, coil binding, poster printing, and variable data printing.

Café

The Café fund was established to provide cafeteria services at the J. Alvin Wilbanks Instructional Support Center.

	<u>Current FY2023 Budget</u>	<u>Projected FY2024 Budget</u>
Beginning Balance	\$ 17,597,755	\$ 13,217,699
 <u>Revenue - Charges for Services:</u>		
Worker's Compensation: Payroll Assessment	6,000,000	8,000,000
Disability Insurance: Payroll Deductions and Employer Contributions	2,300,000	2,300,000
Print Shop: Printing Requisitions	2,092,540	2,092,540
Café	350,000	350,000
Transfers from Other Funds	312,308	341,175
Total Revenue	<u>\$ 28,652,603</u>	<u>\$ 26,301,414</u>
 <u>Expenditures:</u>		
Risk Management / Worker's Compensation	\$ 10,366,466	\$ 10,411,140
Disability Insurance Fund	2,316,780	2,329,181
Print Shop Fund	2,099,752	2,127,059
Café	651,906	691,175
Total Expenditures	\$ 15,434,904	\$ 15,558,555
Ending Fund Balance	<u>13,217,699</u>	<u>10,742,859</u>
Total Expenditures & Fund Balance	<u>\$ 28,652,603</u>	<u>\$ 26,301,414</u>

Gwinnett County Public Schools

Glossary of Terms

FY2024 Public Budget Document

This glossary contains definitions of selected terms used in this document and additional terms and interpretative data as necessary for common understandings concerning financial accounting procedures of Gwinnett County Public Schools. Several terms which are not primarily financial accounting terms have been included because of their significance for the budgeting process. The glossary is arranged alphabetically with appropriate cross-referencing where necessary.

Accounting System

The recording and reporting of activities and events affecting the money of an administrative unit and its programs. Specifically, it describes: (1) what accounting records are to be maintained, how they will be maintained, and the procedures, methods, and forms to be used; (2) data recording, classifying, and summarizing activities or events; (3) analyzing and interpreting recorded data; and (4) preparing and initiating reports and statements which reflect conditions as of a given date, the results of operations for a specific period, and the evaluation of status and results of operation in terms of established objectives.

Accrual Basis

The basis of accounting under which revenues are recorded when levies are made and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received, or the payment is actually made. See also REVENUE, and EXPENDITURES.

Administration

Those activities which have as their purpose the general regulation, direction, and control of the affairs of the local education agency.

Ad Valorem Taxes

Taxes levied on the assessed valuation (less exemptions) of real and personal property, including automobiles. See also TAX DIGEST and ASSESSED VALUATION.

Appropriation

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. NOTE: An appropriation is usually limited in amount and as to the time when it may be expended.

Average Daily Attendance, ADA

In a given school year, the average daily attendance for a given school is the aggregate day's attendance of the school divided by the number of days school was actually in session. Only days in which the pupils were under the guidance and direction of teachers in the teaching process should be considered as days in session.

Assessed Valuation

A valuation set upon real estate or other property by a government as a basis for levying taxes. Forty percent of full assessed value is used as the tax basis in Georgia.

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.

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 date of maturity, and carrying interest at a fixed rate, usually payable periodically.

Bonded Debt

The part of the school district debt which is covered by outstanding bonds of the district.

Bonds Payable

The face value of bonds issued and unpaid.

Budget

A plan of financial 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 Amendments

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.

Budget Calendar

The schedule of key dates used in the preparation and adoption of the Annual Budget.

Budgetary Control

The control or management of the business affairs of the school district in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

Budget Document

The instrument used as a comprehensive financial plan of operations of the Board of Education.

Budget Message

The opening section of the budget which provides the Board and the public with a general summary of the most important aspects of the proposed budget and recommendations of the Superintendent.

Capital Budget

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.

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.

Cash Accounting

A basis of accounting in which transactions are recorded when cash is either received or expended.

Certified Tax Digest

That annual property tax digest certified by the tax receiver or tax commissioner of a county to the Department of Revenue and approved by the State Revenue Commissioner.

Cost Per Pupil

Financial data (either budget or expenditures) for a given period of time divided by a pupil unit of measure (enrollment, FTE (full-time equivalency)).

Debt

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debt of local education agencies includes bonds, warrants and notes, etc.

Debt Limit

The maximum amount of gross or net debt which is legally permitted.

Debt Service Fund

A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

Encumbrance Accounting

A system or procedure which involves giving recognition in the accounting budgetary expenditures control records for the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.

Encumbrances

Purchase orders, contracts, and/or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid, as in accounts payable, or when actual liability is established or when canceled.

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.

Five Mill Buy In

Each local board of education is required to provide and use local funds in support of the QBE Act. A minimum of the equivalent of 5 mills must be provided. The Five Mill Buy In is computed by the Georgia Department of Education and identified on the allotment sheet provided to each school system following actions of the Georgia General Assembly. The Five Mill Buy In equates to five effective mills on the equalized, adjusted tax digest as certified by the Departments of Audits and adjusted for exemptions. Five Mill Buy In is subtracted from the total QBE revenue entitlements.

Fixed Assets

Land, buildings, machinery, furniture, and other equipment which the school district intends to hold or continue in use over a long period of time. "Fixed" denotes probability or intent to continue use or possession and does not indicate immobility of an asset.

Fringe Benefits

Total employer's share of F.I.C.A. Taxes, hospitalization, dental, disability, worker's compensation, unemployment, and retirement contributions made on behalf of employees.

F.T.E. (Full-time Equivalence - Employee)

The amount of employed time required in a part-time position expressed in proportion to that required in a full-time position, with 1.000 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 full-time position.

F.T.E. (Full-Time Equivalency - State Funding)

Local school systems in Georgia must report enrollment three times 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. Students may not be counted for the portion of the day that they are in the following programs or under the following conditions:

1. Study Hall
2. Non-credit courses
3. Enrichment courses as defined by QBE or the State Board (generally one which does not devote a major portion of time to the competencies adopted by the State Board)
4. Courses which require competitive participation in an extracurricular activity
5. Serving as a student assistant, unless this activity is an approved career or vocational education work program
6. Individual study courses which have no outline of course objectives available
7. Other courses designated by the State Board
8. The student is not enrolled in a program or not attending regularly
9. A resident student paying tuition or fees in excess of the local cost per student
10. A non-resident student paying tuition or fees in excess of the local cost per student
11. A student who has not attended within 10 days of the count

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 the counts reported at three different times during the year are used in the funding formula. (See QBE definitions.)

Function

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 subfunctions consist of activities which have somewhat the same general operational objectives. Furthermore, categories of activities should be combinable, comparable, relatable, and mutually exclusive. Both the budget and the financial reports group activities within “functions”.

Fund

A fiscal and accounting entity which is comprised of a self-balancing set of accounts which 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 objectives, and to facilitate management control.

Fund Balance

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 its liabilities, reserves, and appropriations for the period.

Fund, Capital Projects

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 is designated for capital outlay, i.e., for land, buildings, and equipment.

Fund, Debt Service

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, Enterprise

Used to finance and account for the acquisition, operations, and maintenance of school district facilities and services which are entirely or predominantly self-supportive by user charges. Budgetary accounts and formal budgetary accounting are recommended for Enterprise Funds. The accounting consists primarily of proper recording of receipts and disbursements.

Fund, General

The fund used to finance the ordinary operations of the local education agency. It is available for a legally authorized purpose and consists of money not specifically designated for some other particular purpose.

Fund, Internal Service

A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments and agencies within a single governmental unit. Amounts expended by the fund are restored thereto either from operating earnings or by transfer from other funds so that the original fund capital is kept intact.

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, Trust and Agency - Fiduciary

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 are custodial in nature and function as a clearing account for cash resources collected by the district held for a short period, and then disbursed to authorized recipients.

Grant

Contributions 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.

Inter-Fund Transfers

Amounts transferred from one fund to another fund.

Lapse

The difference between budgeted revenue and expenses and actual revenue and expenses.

Levy

(Verb) To impose taxes or special assessments.

(Noun) The total of taxes or special assessments imposed by a governmental unit.

Local Fair Share

See Five Mill Buy In

Long-Term Debt

Debt with a maturity of more than one year after the date of issuance.

Mill

The rate of taxation based on dollars per thousand of taxable assessed value. A mill is one-tenth of a cent (\$.001).

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.

Per Pupil (Allotment)

An allotment to each school for supplies and equipment initially based on the first school month pupil enrollment.

Per Pupil (Expenditure)

An accepted and commonly used norm to compare expenditures between school districts, state spending, and national spending.

Program

The definition of 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 Budget

A budget wherein expenditures are based primarily on programs of work and secondarily on character and object. A program budget is a transitional type of budget between the traditional character and object budget on the one hand, and the performance budget, on the other.

Program Weights

Since different programs vary in their cost to operate, each of the nineteen (19) QBE programs is assigned a different weight program. The weights reflect the cost of teachers and other instructional personnel; instructional materials; facility maintenance and operation (M & O) costs; media center personnel and materials costs; school and central office administration costs and staff development. See also: QBE.

Q.B.E. (Quality Basic Education) - Allotments

Funds are allotted by the state on the basis of “Weighted F.T.E.” (F.T.E.: Full Time Equivalent students) to the local school system. The following are 19 programs of allotment under Q.B.E.:

- | | |
|---|------------------------------------|
| 1. Kindergarten | 11. Special Education Category I |
| 2. Kindergarten Early Intervention | 12. Special Education Category II |
| 3. Primary Grades (1-3) | 13. Special Education Category III |
| 4. Primary Grades (1-3) Early Intervention | 14. Special Education Category IV |
| 5. Elementary Grades (4-5) | 15. Special Education Category V |
| 6. Elementary Grades (4-5) Early Intervention | 16. Gifted |
| 7. Middle Grades (6-8) | 17. Remedial Education |
| 8. Middle School Programs | 18. Alternative Education |
| 9. High School General Education (9-12) | 19. ESOL Programs |
| 10. Vocational Labs (9-12) | |

Q.B.E. - Mid Year 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.

Reserve

An account used to indicate that a portion of fund balance is restricted for a specific purpose.

Revised Budget

An increase or decrease to the initial budget (original amount as adopted by the governing body) amount.

Source of Funds

This dimension identifies the expenditure with the source of revenue, i.e., local, state, federal, and others.

Taxes

Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

Tax Digest

The established formula for the county to determine the net Maintenance and Operations (M & O) property digest for the school district on a calendar year basis which includes total real, personal, motor vehicles, mobile homes, and public utility property, less homestead, various personal, freeport and agricultural exemptions. The Tax Digest is certified in July of each year and the local board of education sets the official millage rate.

Teacher Allotment

The teachers are allotted to the schools on the basis of active enrollment. The formula used for allocations meets the provisions of the State Board of Education and accrediting standards, with additional personnel allotted above State requirements and funded with local tax dollars.