



Gwinnett County Public Schools

**Gwinnett County Board of Education
Adopted Budget**

**FY2021 Public Budget Document
July 1, 2020–June 30, 2021**

Gwinnett County Public Schools

FY2021 Public Budget Document

Adopted Budget

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 2021 Adopted Budget
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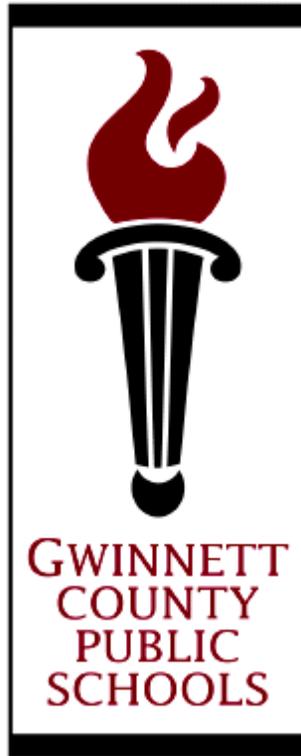
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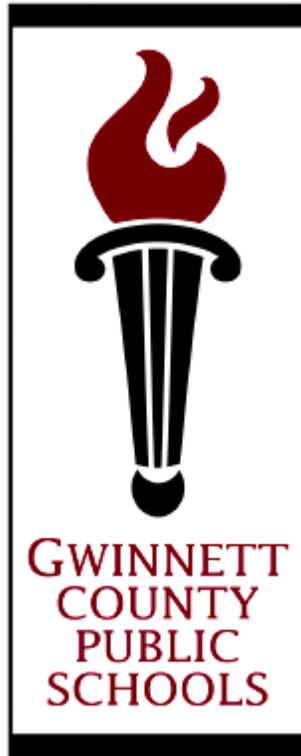
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Gwinnett County Public Schools

Budget Introduction

FY2021 Public Budget Document



The Gwinnett County Board of Education’s Fiscal Year 2021 (FY2021) budget, as adopted July 16, 2020, 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 are tied directly to the vision and strategic direction of the Board of Education.

The Total Budget for FY2021 is approximately \$2.35 billion, representing a decrease of 2.7% from the current FY2020 Total Budget. The adopted budget for the general operations of the school district is reflected in the General Fund. At \$1.81 billion, the General Fund will decrease by 2.4% over the current year. The six funds that comprise the Total Budget and the changes from Fiscal Year 2020 are summarized below:

| Funds Comprising the Total Budget | FY2021 (In Millions) | FY2020 (In Millions) | Dollar Change (In Millions) | Percentage of Change |
|--|---------------------------------|---------------------------------|--|-----------------------------|
| General Fund | \$ 1,806.4 | \$ 1,849.9 | \$ (43.5) | (2.4%) |
| Special Revenue Fund | 127.5 | 102.1 | 25.4 | 24.9% |
| Capital Projects Fund | 126.1 | 168.3 | (42.2) | (25.1%) |
| Debt Service Fund | 169.2 | 177.2 | (8.0) | (4.5%) |
| Enterprise Fund | 104.5 | 101.9 | 2.6 | 2.6% |
| Internal Service Fund | <u>12.7</u> | <u>12.6</u> | <u>0.1</u> | <u>0.0%</u> |
| Total Budget | \$ 2,346.4 | \$ 2,412.0 | \$ (65.6) | (2.7%) |

This investment plan for FY2021 accommodates a student population that is projected to grow by 679 students, bringing the district enrollment for the 2020-2021 school year to more than 181,250 students.

State Revenue

The proposed FY2021 budget was developed for Gwinnett County Public Schools prior to final approval of the state budget, which has been delayed this year. On March 12, the 2020 session of the Georgia General Assembly was suspended indefinitely due to the COVID-19 health pandemic. The state’s FY2021 budget had not yet made it through the complete legislative process. In early May, legislative leaders issued a letter requesting all state agencies to prepare a revised FY2021 budget proposal with a 14% reduction, based on the financial impact the pandemic was expected to have on state revenue collections. In early June, prior to the legislative session reconvening, the reduction for each state agency was lowered from 14% to 11%.

The GCPS budget for FY2021 is based on the most-current state budget recommendation, which includes the 11% reduction. This decrease in state funding for GCPS will be approximately \$118.0 million, which is deducted from the state formula earnings and reflected as an “austerity reduction”. In addition, GCPS will receive a net of \$11.6 million less in Quality Basic Education (QBE) funding through the following formula-driven allocations:

- A revenue increase of \$7.4 million due to projected student growth
- A revenue increase of \$4.5 million for the state-funded portion of teacher salary step increases (compensation for additional training and experience) and the additional certificated employees who will be enrolled in state health insurance plans
- An increase in state funding of \$3.9 million in the district’s projected FY2021 Equalization Grant allocation, from \$86.9 million this year to \$90.7 million. These funds are intended to narrow the gap between public school systems in terms of property tax “wealth per student”. GCPS will rank 80th among Georgia’s 180 districts in wealth per student next year.
- A decrease in state funds of \$15.9 million as the employer contribution rate to Georgia’s Teachers Retirement System (TRS) in FY2021 will be 19.06%, down from 21.14% in FY2020. In its QBE allocation, the local district receives funding from the state to cover the district’s TRS contribution for all state-funded TRS-eligible employees.
- A decrease of \$11.4 million as the system’s required *Local Five-Mill Share* goes up. The state subtracts from a school district’s total earnings the equivalent of five effective mills of local taxes. This is a required cost of participating in the QBE program. For FY2021, GCPS’ five-mill buy-in deduction will be \$178.2 million compared to \$166.8 million this year.

Local Revenue

The local property tax digest is expected to grow with new properties added to the digest and the increased valuation of existing properties. For FY2021, the digest is projected to increase by 3.5%, generating additional revenue of \$22.4 million over current year collections. However, as a result of the negative economic impact caused by COVID-19, Title Ad Valorem Taxes (TAVT), real estate transfer taxes, intangible taxes, and interest earnings are expected to decline a combined \$8.7 million over the current year’s budget.

Other Revenue Sources

In late March of 2020 the Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law, providing federal stimulus funding to local education agencies. Through the state allocation process, GCPS will receive approximately \$32.3 million in CARES Act funding to support the district’s budget as it deals with the financial effects of the COVID-19 pandemic.

GCPS will utilize approximately \$65 million in reserve funds to assist in balancing the General Fund budget for fiscal year 2021.

Expenses

For FY2021 the school district once again closely scrutinized all proposed expenditures. A limited number of changes are included in the budget, mostly in the area of salaries and employee benefits.

- The addition of 63 instructional and support positions required to accommodate the projected growth of 679 students will cost approximately \$5.6 million.
- The employer contribution rate required for the Gwinnett Retirement System (GRS), the district's alternative to Social Security, will increase from 5.53% to 6.41%, at a cost of \$4.7 million.
- The district will see a savings of \$20.4 million due to the decrease in the employer contribution rate for the state's Teacher Retirement System from 21.14% to 19.06%. The district funds TRS contributions for employees who are not funded by the state.
- Funding a salary step increase for all eligible employees will cost approximately \$18.6 million. (Approximately 95% of current teachers are eligible for a step increase.)

To meet the challenges of the state's austerity reduction, accommodate growth in student enrollment, and maintain a balanced budget, the following cost-saving measures will remain in place for FY2021:

- School staffing allocation formulas will be unchanged. Schools will continue to receive positions to accommodate student growth.
- Division heads were directed to maintain their operating expense budgets at or below the prior year spending levels, while maintaining essential levels of service to support teaching and learning.
- The practice of leaving unfilled district-level positions vacant, to the extent possible, will continue. Only critically needed positions that the budget can continue to fund in future years will be filled as vacancies occur.

Summary of the Six Funds in the Total Budget

- ❖ **The General Fund**, as adopted, represents 77.0% 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 70.5% of the General Fund budget is targeted for instructional services. The FY2021 General Fund budget is decreasing by 2.4% from the FY2020 budget due to the decline in state revenue from the prior year.

The General Fund is funded with projected state revenue of \$961.7 million, local revenue of \$789.1 million, federal revenue of \$1.0 million, and fund balance reserve. The maintenance and operations millage rate to support this budget will be set in August once more 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 FY2021 budget is projected to be \$127.5 million, an increase of \$25.4 million over the current year. This fund accounts for federal categorical grants such as Title I, Title II, Title VI-B, and secondary vocational grants. This fund also includes \$32.3 million received through the CARES Act. These funds were awarded by the US Congress to help offset financial losses due to the COVID-19 pandemic and will be used to assist in balancing the General Fund budget.

- ❖ **The Capital Projects Fund** in the FY2021 budget totals \$126.1 million, a decrease of \$42.2 million from the FY2020 level. This fund includes state capital outlay grants, the tax proceeds and expenses funded by the education special purpose local option sales tax (E-SPLOST) approved by voters in November 2015, and proceeds from the General Obligation bonds approved by voters in November 2018.

- ❖ **The Debt Service Fund** for FY2021 will be \$169.2 million, a decrease of \$8.0 million from the FY2020 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 2016 bonds issued to advance fund the E-SPLOST V program, and 3.) General Obligations Bonds approved by voters in February 2008 and November 2018. Principal and interest payments on the COPS and Series 2016 E-SPLOST bond 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 was adopted August 11, 2020.

- ❖ **The Enterprise Fund** contains the budget for the cafeteria operations for the school district. The total budget for this fund will be \$104.5 million for FY2021.

- ❖ **The Internal Service Fund** represents the operations of the school district's workers' compensation/risk management fund, employee short-term disability program, and the in-house print shop. The total budget for this fund will be \$12.7 million for FY2021.

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.

Strategic Goals: *The plan for achieving our mission. . .*

Gwinnett County Public Schools will . . .

- Ensure a world-class education for all students by focusing on teaching and learning the Academic Knowledge and Skills (AKS) curriculum.
- Ensure a safe, secure, and orderly environment for all.
- Optimize student achievement through responsible stewardship of its financial resources and the proactive pursuit of all resources necessary to meet current and future demands.
- Recruit, employ, develop, and retain a workforce that achieves the mission and goals of the organization.
- Support instructional and operational needs with technological systems and processes that support effective performance and desired results.
- Provide and manage the system’s facilities and operations in an exemplary manner as determined by programmatic needs and best management practices.
- Apply continuous quality improvement strategies and principles as the way the organization does business.

Gwinnett County Public Schools
FY2021 Budget Calendar

October 1, 2019 – Student count date for FTE funding

October 17, 2019 – Adopt budget development calendar for fiscal year 2021

December 2, 2019 - Complete FY2020 mid-year salary/position budget amendment

No later than January 13, 2020 - Distribute FY2021 budget development packages to program managers

January 13, 2020 – February 7, 2020 - Prepare FY2021 program budget requests

January 31, 2020 - Central Office budget managers submit completed proposed budget requests to Budget Office

February 7, 2020 - Central Office budget managers submit completed budget improvement requests to Budget Office

February 10-21, 2020 - Prepare budget request summary

February 25, 2020 - Superintendent and Cabinet meet to discuss FY2021 budget requests

March 2, 2020 – Superintendent's Recommendations due to Budget Office

March 3 – June 19, 2020 - Preparation and revision of Superintendent's Recommended Budget

June 25, 2020 - Board budget work session; adoption of tentative budget; tentative adoption of millage rate

July 5, 2020 - Publish budget advertisement in newspaper

July 9, 2020 - First Public Budget Hearing

July 16, 2020 - Second Public Budget Hearing; Final Budget Adoption

July 27, 2020 – Submission of Adopted Budget to Carl Vinson Institute in compliance with Georgia statute

August 11, 2020 – Final Adoption of millage rate

September TBD, 2020 – Transmit adopted budget to State Department of Education

FY2013

The M & O and Debt Service millage rate remained unchanged for the 8th consecutive year at 19.25 mills and 1.30 mills respectively.

Budget planning continued with declines in state and local funding. The state budget included the continuation of revenue cuts to the Quality Basic Education formula – cuts that began in 2003. The reduction for FY13 is approximately \$113.3 million and over the 11-year period the loss is \$630.5 million. Gwinnett County Public Schools qualified for the funding under the state’s equalization grant for FY13. The projected funding is \$45.4 million. Also, impacting revenue estimates for FY13 was the continued decline in the local property tax digest, for the fourth year in a row. The projected decline is \$35.5 million or 7.9%. The decline totals 24% of the four year period, which will result in an annual cumulative loss of \$133 million in local property tax revenue for future budget years.

With another challenging year ahead, the district closely scrutinized expense budgets and took the following measures to balance the FY13 budget:

- Central office operating budgets were reduced by 2.5%, the fourth year a reduction (20% over four years , saving \$23 million annually)
- School staffing allocation formulas were revised district wide to add two students to most class sizes.
- The budget included the elimination of 54 central office positions.
- The employer contribution rate for the Gwinnett Retirement System (GRS) changed from 5.09% to 2.43%. In addition, changes were made in vested years of service and spouse survivor benefit options to align GRS with the Teachers Retirement System.
- The budget included the continuation of two furlough days for all employees except bus drivers and school nutrition staff.

FY2014

While there are still challenges ---local tax digest is projected to decline for the fifth year in a row ; state “austerity reductions” continue; growth in student enrollment; increases in employee health insurance costs; and increased employer retirement benefit expenses ---an increase in state funding means the district will be able to balance the budget by continuing the cost saving measures implemented in previous years.

The challenges were met by additional state revenue for enrollment growth and additional earnings from the “Equalization Grant” funding for low-wealth districts. In the area of new discretionary expenses the budget includes funding for the elimination of the two furlough days for all employees and the addition of 18 school resource officer positions.

The M & O millage did increase this year from 19.25 mills to 19.80 mills. The Debt Service millage rate increased from 1.30 mills to 2.05 mills to fund the existing general obligation bond debt in FY2014 and beyond. The increase is required after holding the millage rate steady for the past 8 years through the recession.

FY2015

A 5% growth in the property tax digest, a smaller state “austerity” cut, and growth in student enrollment, means that GCPS will be able to balance its budget and also provide much needed raises for its employees. While all other cost-saving measures which were put into place over the past five years will remain, teachers, and all other employees will see an increase in pay for the first time since the 2009-10 school year.

All full-time employees received a 2% cost-of-living raise and a longevity-step salary increase for all eligible employees, along with bus drivers received an additional \$1.25/hour. Additional instructional positions were added to enable each elementary school to implement Reading Recovery. 9 school resource officer (SRO) positions were added which provides an SRO at each high school and middle school.

The M & O and Debt Service millage rate remained unchanged at 19.80 mills and 2.05 mills respectively.

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.

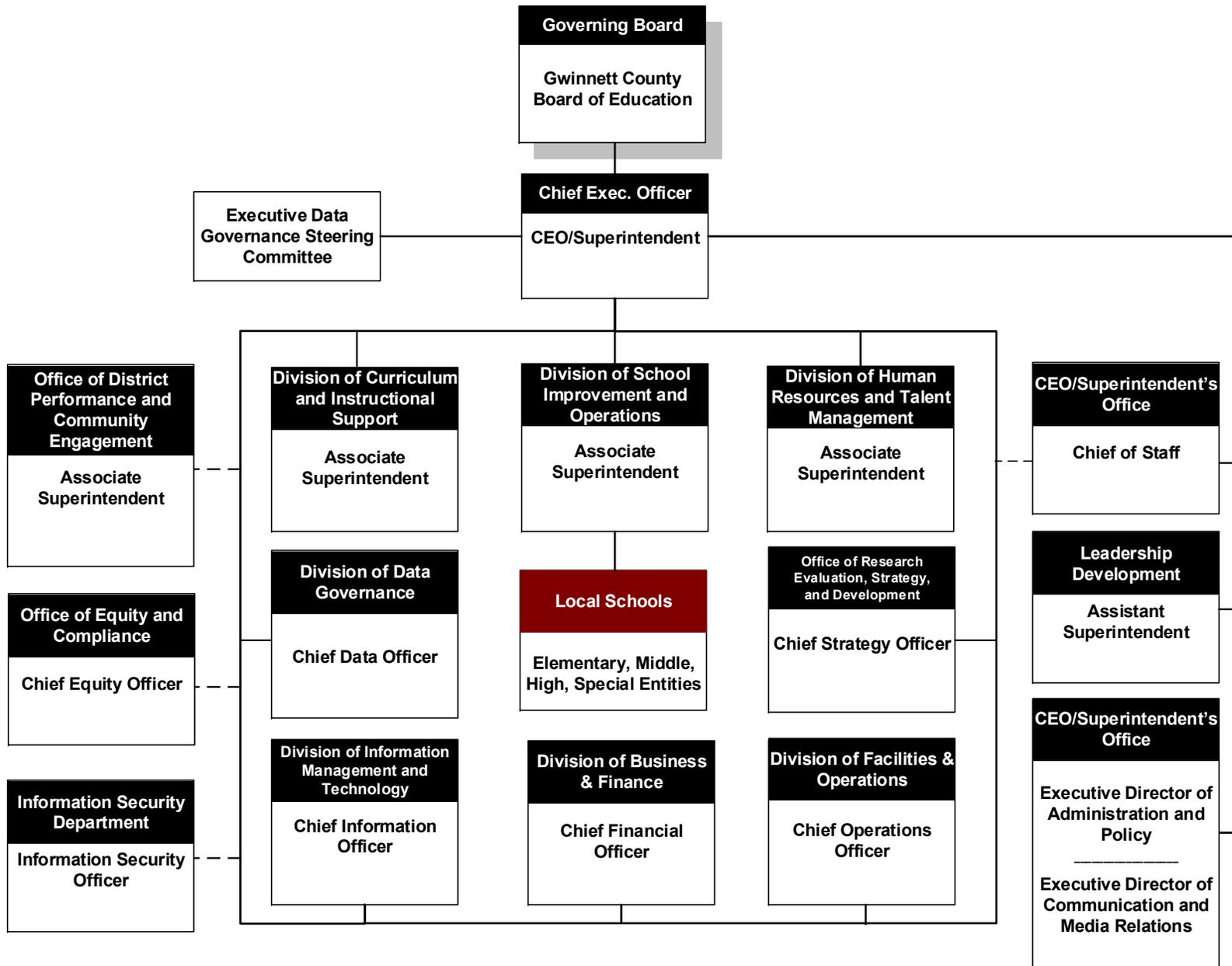
FY2020

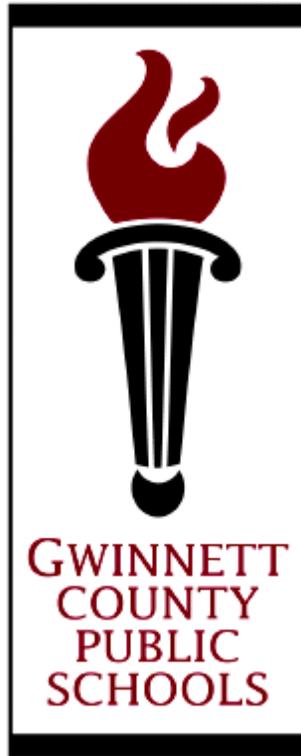
Growth in the property tax digest for the sixth straight year and additional revenue from the state, GCPS will be able to balance its budget, provide raises for its employees, and implement several improvement items. The Recommended Budget calls for a total budget of \$2.319 billion in the six funds 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 \$3000 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.

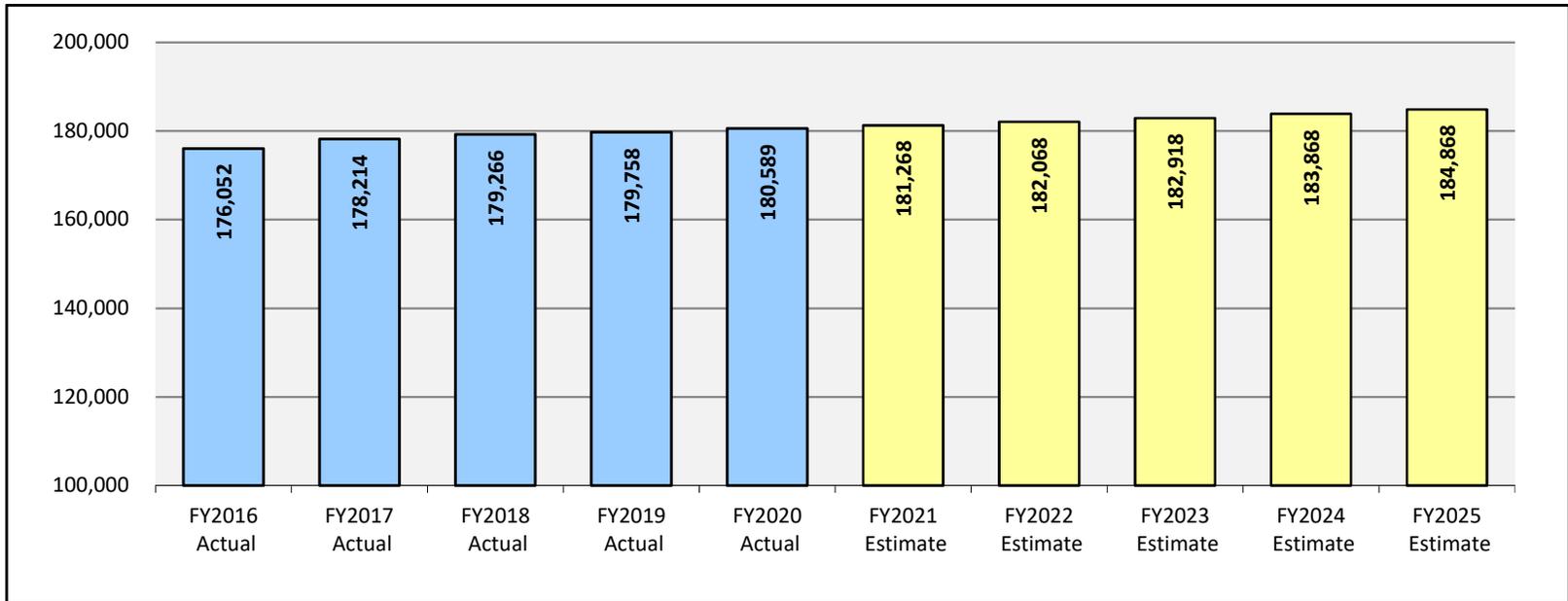
The budget-cutting measures from previous years will remain in place. School staffing allocation formulas are unchanged. Central office operating budgets will remain relatively the same. Vacant district positions to remain unfilled to the extent possible. The M & O and Debt Service millage rate for FY2020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





| Enrollment Estimate (Estimate for budget purpose only.) | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|
| | FY2021 | FY2022 | FY2023 | FY2024 | FY2025 |
| Enrollment Projection | 181,268 | 182,068 | 182,918 | 183,868 | 184,868 |
| Change from prior year | 679 | 800 | 850 | 950 | 1,000 |

| Five Year History of Enrollment | | | | | |
|--|---------------|---------------|---------------|---------------|---------------|
| | FY2016 | FY2017 | FY2018 | FY2019 | FY2020 |
| Enrollment Actual | 176,052 | 178,214 | 179,266 | 179,758 | 180,589 |
| Change from prior year | 2,806 | 2,162 | 1,052 | 492 | 831 |



- 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 (S1R) 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.

Seniors School Exemption (S4) Homeowners must be 65 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 un-remarried 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.

Senior Surviving Military Spouse Exemption (SE) Homeowner must be 65 years old as of January 1. No income limit. This exemption extends to the unremarried spouse of a U.S. service member killed in action; requires a letter from the U. S. Department of Defense. This exemption includes an annually-adjusted amount off the assessed value for regular school and school bond.

Spouse of Peace Officer or Firefighter killed in the Line of Duty (SG) – No age or income limit. Applies to unremarried spouse of a peace officer or firefighter killed in the line of duty. Provides 100% exemption from all regular school and school bond taxes.

Surviving Spouse Exemption (SS) –No age or income limit. Requires a letter from the U.S. Secretary of Defense stating unremarried spouse receives benefits as a result of the death of spouse who was killed or died while on active duty. This exemption includes an annually-adjusted amount 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 (L3A) 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 (L5A) This exemption applies to homeowners who are 65 years old or 100% disabled 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.

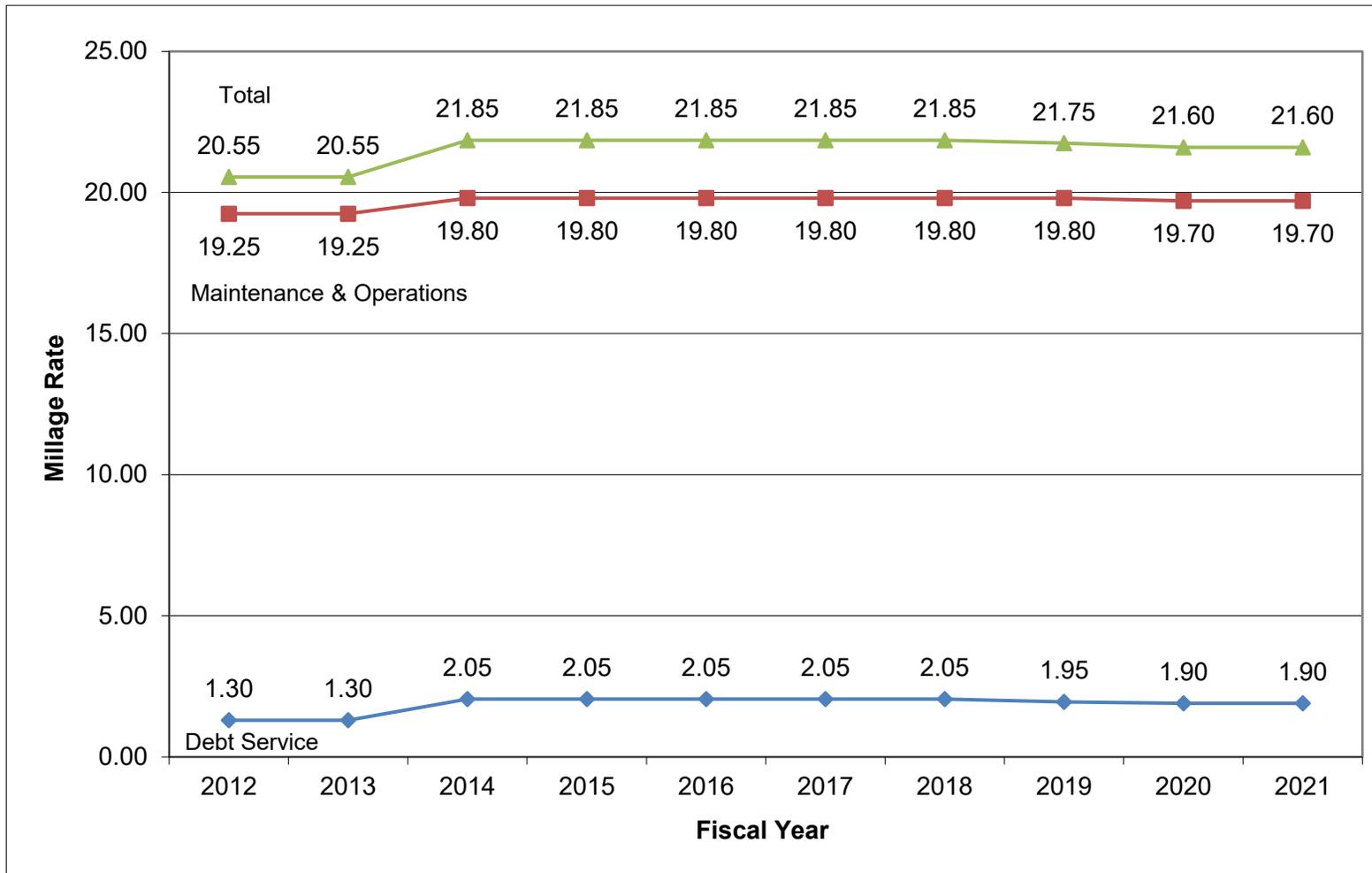
For vehicles that continue to be owned prior to the initial legislative change March 1, 2013, ad valorem taxes (assessed at 40% of the value of the vehicle) will continue to be paid and collected on the birthdate of the vehicle owner. (O.C.G.A. 48-5C-1)

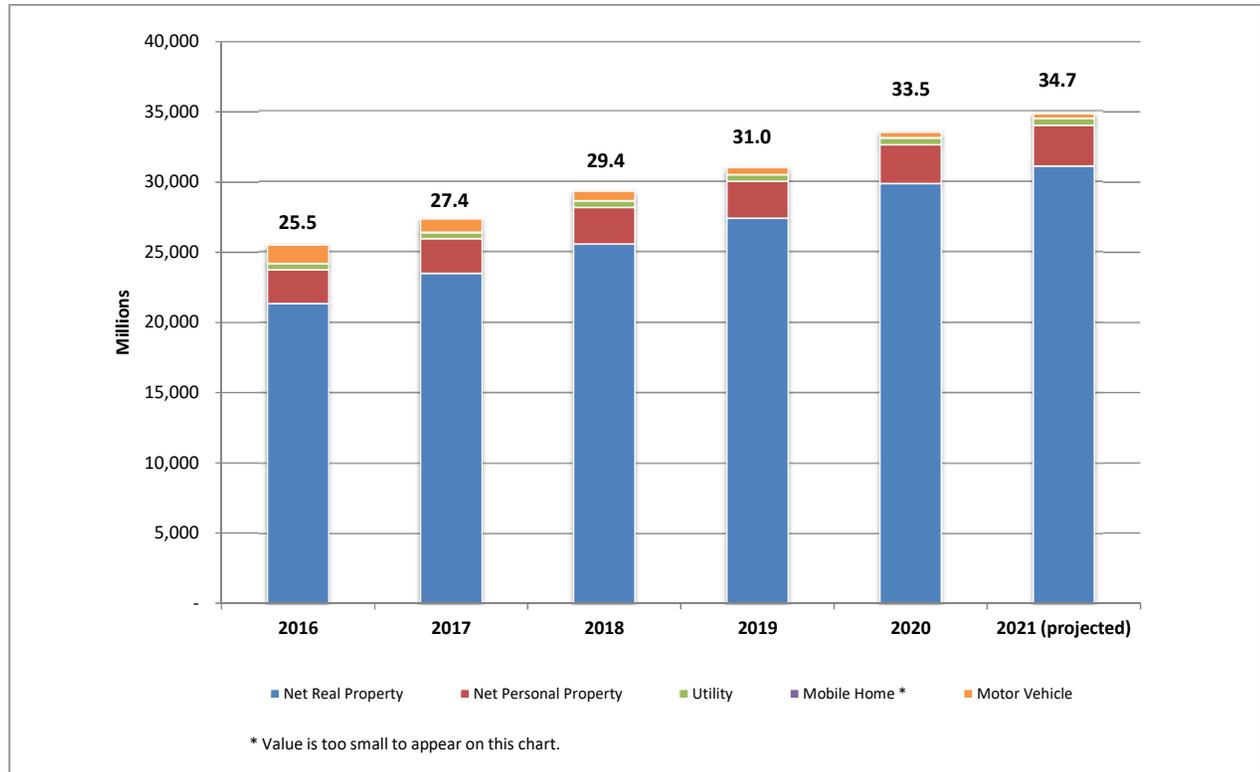
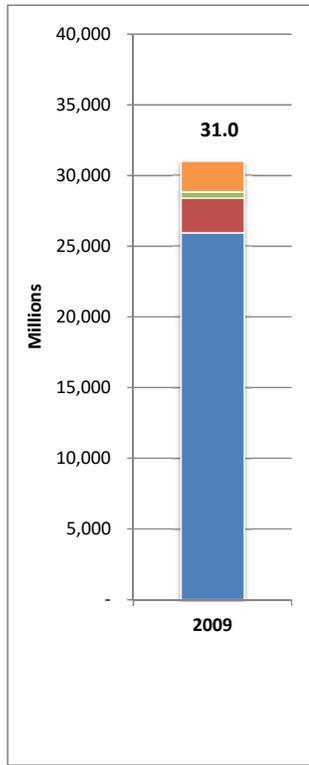
Intangible Recording Tax

The Georgia Intangible Recording Tax is paid to the Tax Commissioner 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)





| Fiscal Year (Value in Millions) | 2009 |
|------------------------------------|------------------|
| Net Real Property | 25,946.95 |
| Net Personal Property | 2,456.56 |
| Utility | 431.33 |
| Mobile Home * | 18.03 |
| Sub Total - Excl MV | 28,852.87 |
| Motor Vehicle | 2,175.82 |
| Total Net M&O Digest | 31,028.69 |

| Fiscal Year (Value in Millions) | 2016 | 2017 | 2018 | 2019 | 2020 | 2021(proj) |
|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Net Real Property | 21,341.63 | 23,511.97 | 25,592.62 | 27,418.66 | 29,900.50 | 31,016.70 |
| Net Personal Property | 2,409.43 | 2,459.52 | 2,602.81 | 2,639.56 | 2,762.30 | 2,890.70 |
| Utility | 446.12 | 444.69 | 468.51 | 475.24 | 487.30 | 499.60 |
| Mobile Home * | 13.70 | 8.30 | 8.64 | 8.28 | 9.19 | 10.20 |
| Sub Total - Excl MV | 24,210.88 | 26,424.48 | 28,672.58 | 30,541.74 | 33,159.29 | 34,417.20 |
| Motor Vehicle | 1,313.79 | 949.55 | 679.28 | 493.49 | 386.70 | 303.10 |
| Total Net M&O Digest | 25,524.67 | 27,374.03 | 29,351.86 | 31,035.23 | 33,545.99 | 34,720.30 |

2016 - 2017**2017 - 2018****2018 - 2019****2019 - 2020****2020 - 2021**

M&O 19.80
Debt 2.05

M&O 19.80
Debt 2.05

M&O 19.80
Debt 1.95

M&O 19.70
Debt 1.90

M&O 19.70
Debt 1.90

\$100,000 Home

M&O: \$ 712.80
Debt Service: 82.00
Total: \$ 794.80

\$ 712.80
82.00
\$ 794.80

\$ 712.80
78.00
\$ 790.80

\$ 709.20
76.00
\$ 785.20

\$ 709.20
76.00
\$ 785.20

\$150,000 Home

M&O: \$ 1,108.80
Debt Service: 123.00
Total: \$ 1,231.80

\$ 1,108.80
123.00
\$ 1,231.80

\$ 1,108.80
117.00
\$ 1,225.80

\$ 1,103.20
114.00
\$ 1,217.20

\$ 1,103.20
114.00
\$ 1,217.20

\$200,000 Home

M&O: \$ 1,504.80
Debt Service: 164.00
Total: \$ 1,668.80

\$ 1,504.80
164.00
\$ 1,668.80

\$ 1,504.80
156.00
\$ 1,660.80

\$ 1,497.20
152.00
\$ 1,649.20

\$ 1,497.20
152.00
\$ 1,649.20

\$250,000 Home

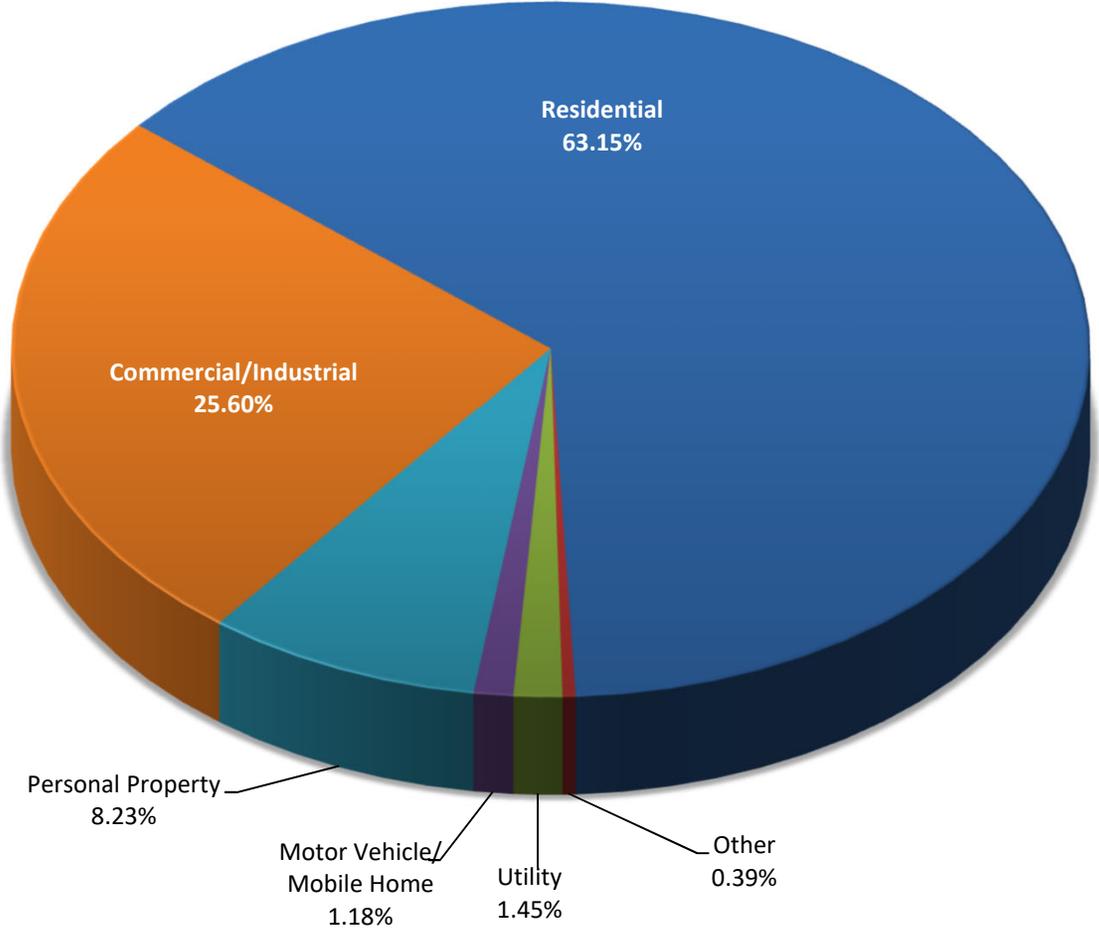
M&O: \$ 1,900.80
Debt Service: 205.00
Total: \$ 2,105.80

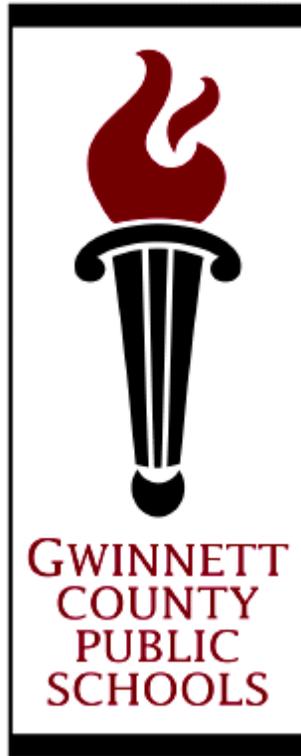
\$ 1,900.80
205.00
\$ 2,105.80

\$ 1,900.80
195.00
\$ 2,095.80

\$ 1,891.20
190.00
\$ 2,081.20

\$ 1,891.20
190.00
\$ 2,081.20





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 FY2021 are:

| <u>Program</u> | <u>FY2021 Weight</u> | <u>FY2021 Value</u> |
|--|----------------------|---------------------|
| Kindergarten | 1.6712 | \$4,637.89 |
| Kindergarten Early Intervention | 2.0659 | \$5,733.25 |
| Grades 1-3 | 1.2942 | \$3,591.68 |
| Grades 1-3 Early Intervention | 1.8166 | \$5,041.41 |
| Grades 4-5 | 1.0388 | \$2,882.85 |
| Grades 4-5 Early Intervention | 1.8110 | \$5,025.93 |
| Grades 6-8 | 1.0314 | \$2,862.35 |
| Middle School Programs | 1.1376 | \$3,157.02 |
| Grades 9-12 | 1.0000 | \$2,775.21 |
| Career, Technical, & Agricultural Educ. Lab (CTAE Lab) | 1.1835 | \$3,284.49 |
| Special Ed. - Category I | 2.4100 | \$6,688.38 |
| Special Ed. - Category II | 2.8373 | \$7,874.13 |
| Special Ed. - Category III | 3.6150 | \$10,032.37 |
| Special Ed. - Category IV | 5.8644 | \$16,275.05 |
| Special Ed. - Category V | 2.4725 | \$6,861.84 |
| Gifted | 1.6783 | \$4,657.67 |
| Remedial Education | 1.3568 | \$3,765.39 |
| Alternative Education | 1.4872 | \$4,127.21 |
| ESOL Program | 2.5864 | \$7,177.86 |

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 FY21.

◆ Five Mill Buy In

- Subtracted from a school district's earnings is the requirement of a "Five Mill Buy In" or cost of participating in the QBE program. Under the "Five Mill Buy In" 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 FY21, the "Five Mill Buy In" for Gwinnett County Public Schools is projected to be \$178.2 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 FY21 is \$90.7 million.
- Gwinnett County Public Schools will rank 80th among Georgia's 180 districts in wealth per student next year.

| Category | Elementary | Middle | High |
|-------------------------------------|--|--|--|
| Kindergarten Teacher | Kindergarten FTE divided by 22 | n/a | n/a |
| Early Intervention Program (EIP) | FTE for EIP students in 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 25 Grades 4-5: FTE divided by 27 | FTE in grades 6-8 divided by 27 | FTE in grades 9-12 divided by 27 |
| Additional Staff | .25 for each school and 1.5 points per 1,000 students enrolled, or fractions thereof. i.e. (.0015 X students enrolled) | 1.5 points per 1,000 students enrolled, or fractions thereof. i.e. (.0015 X students enrolled) | 2.0 points per 1,000 students enrolled, or fractions thereof. i.e. (.0020 X students enrolled) |
| Planning Time | 1.0 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 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 |

| Category | Elementary | Middle | High |
|--|---|---|--|
| Vocational Education Teacher | n/a | n/a | FTE for vocational education classes divided by 27 |
| Local School Technology Coordinator (LSTC) | One per school. | | |
| Counselor | School enrollment: 1-749 = 1.00 750-999 = 1.50 1000-1249 = 2.00 1250-1499 = 2.50 1500-1749 = 3.00 1750-1999 = 3.50 (2000 & over = additional 0.5 counselor for each additional 250 students) | School enrollment: 1- 749 = 1.00 750- 999 = 2.00 1000-1249 = 2.50 1250-1499 = 3.00 1500-1749 = 3.50 1750-1999 = 4.00 2000-2249 = 4.50 2250-2499 = 5.00 2500-2749 = 5.50 2750-2999 = 6.00 (3000 & over = additional 0.5 counselor for each additional 250 students) | School enrollment: 1- 680 = 1.00 681- 909 = 1.50 910-1129 = 2.00 1130-1349 = 2.50 1350-1569 = 3.00 1570-1789 = 3.50 1790-2009 = 4.00 2010-2229 = 4.50 2230-2449 = 5.00 2450-2669 = 5.50 2670-2889 = 6.00 2890-3109 = 6.50 3110-3329 = 7.00 3330-3549 = 7.50 3550-3769 = 8.00 3770-3989 = 8.50 (3990 & 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. |
| Assistant Principal | School enrollment: 1 - 949 = 1.0 AP 950 -1424 = 2.0 AP's 1425-1899 = 2.5 AP's 1900-2374 = 3.0 AP's 2375-2849 = 3.5 AP's (2850 & over = additional 0.5 AP for each additional 475 students) See point value chart | School enrollment: 1 - 499 = 1.0 AP 500 -1249 = 2.0 AP's 1250 -1499 = 2.5 AP's 1500 -1999 = 3.0 AP's 2000 -2499 = 3.5 AP's 2500 -2999 = 4.0 AP's (3000 & over = additional 0.5 AP for each additional 500 students) See point value chart | School enrollment: 1- 649 = 0.5 AP 650- 999 = 1.5 AP's 1000-1249 = 2.0 AP's 1250-1624 = 3.0 AP's 1625-1874 = 3.5 AP's 1875-2124 = 4.5 AP's 2125-2374 = 5.5 AP's 2375-2624 = 6.5 AP's 2625-2874 = 7.5 AP's 2875-3124 = 8.5 AP's 3125-3374 = 9.5 AP's 3375-3624 = 10.5 AP's (3625 & over = additional 1.0 AP for each additional 250 students) See point value chart |

| Category | Elementary | Middle | High |
|--|--|---|--|
| Gifted | Gifted FTE divided by 18 If the calculation is less than 1.0, the value will be rounded to 1.0. | Gifted FTE divided by 18 If the calculation is less than 1.0, the value will be rounded to 1.0. | Gifted FTE divided by 18 If the calculation is less than 1.0, the value will be rounded to 1.0. |
| Connections | n/a | One Strings teacher for every 138 students 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, and both GIVE Centers. |
| Kindergarten Paraprofessional | Kindergarten FTE divided by 22 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 |
| 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: 500-1249 = 0.5 1250 & over = 1.0 See point value chart |
| Office Clerk III (210 day employee) | School enrollment: 1 -1249 = 1.0 1250 -2499 = 1.5 2500 -3749 = 2.0 (additional ½ clerk for each additional 1250 students) See point value chart | School enrollment: 1250 - 2499 = 0.5 2500 - 3749 = 1.0 (additional ½ clerk for each additional 1250 students) See point value chart | School enrollment: 900-1449 = 0.5 1450-1849 = 1.0 1850-2249 = 2.0 2250-2649 = 3.0 2650-3049 = 4.0 3050-3449 = 5.0 3450-3849 = 6.0 (additional clerk for each additional 400 students) See point value chart |

| Category | Elementary | Middle | High |
|---|--|---|--|
| 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 | | |
| School Health 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) | Free & Extra Reduced: 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. | |
| Type II Intervention (Student Mobility) | Mobility Extra Rate: 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. | |

| Category | Elementary | Middle | High |
|---|---|---|--|
| Type IV Intervention (Special Education Self Contained Units) | Number Sp Ed Extra Self Contained Units: Points: 5 - 7 0.25 8-10 0.50 11+ 1.00 | | |
| | Does not include Buice Center (Bridge , STRIVE/ADAPT Programs), both GIVE Centers, and Oakland Meadow. | | |
| English to Speakers of Other Languages (ESOL) | <u>K-5</u> FTE divided by 13 | <u>6-8</u> FTE divided by 16 | <u>9-12</u> FTE divided by 20 |
| 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 | <u>K-5</u> 0.50 points per ES | <u>6-8</u> N/A | <u>9-12</u> N/A |

End Notes

1. With the approval of the appropriate Human Resources Director, principals may make decisions about staffing provided SACS and state standards are met. The total staff employed at a school may not exceed the total point value represented by the school's allotment.
2. Clerical staff may be employed in combinations of office clerk, counseling clerk, or media clerk to meet SACS standards.

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 |
| Local School Technology Coordinator | 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 |
| School Health 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 @ FY21 projected enrollment.

ESOL Supplies

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

Gifted Supplies

\$3.75 per gifted student

Summer Staff Resources

\$3.38 per student per school @ FY22 projected enrollment

Textbooks & Property Inventory Management

Funds allocated by school @ FY21 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 @ FY21 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 @ FY21 projected enrollment.

ESOL Supplies

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

Gifted Supplies

\$3.50 per gifted student

Summer Staff Resources

\$5.35 per student per school @ FY22 projected enrollment

Textbooks & Property Inventory Management

Funds allocated by school @ FY21 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 @ FY21 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 @ FY21 projected enrollment.

ESOL Supplies

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

Gifted Supplies

\$3.00 per gifted student

Summer Staff Resources

\$8.33 per student per school @ FY22 projected enrollment

Textbooks & Property Inventory Management

Funds allocated by school @ FY21 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 @ FY21 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 Curriculum & Instruction Division.

Special Education Supplies

\$300 per Special Ed teacher per school

Special Entity ES Operating Expenses

Operating expenses for Oakland

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 Curriculum & Instruction Division.

Special Education Supplies

\$300 per Special Ed teacher per school

E-STEAM Academy

\$15,000 for Pinckneyville and Summerour MS

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

High Schools**International Baccalaureate**

Allocated per participating school.

Intpretation Services

Allocation determined by Curriculum & Instruction Division.

Special Education Supplies

\$300 per Special Ed teacher per school

Special Entity HS Operating Expenses

Operating expenses for Maxwell, Grayson Tech,

GIVE Center East & GIVE Center West,

Online Campus, International Transition Center

The Bridge Program, Northbrook Center

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

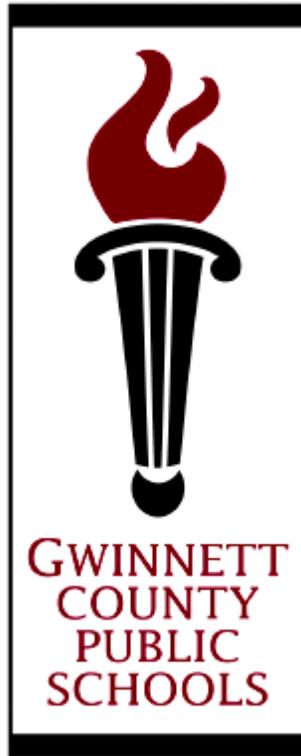
Supplies per new high school:
Counselor/Guidance materials - \$1,700
Gifted materials - \$1,000
Language Arts materials - \$15,000
Math materials - \$2,000
School-wide supplies - \$5,000
Science materials - \$16,000

| Performance Step | L-1 | L-2 | L-3 | L-4 |
|------------------|--------|--------|--------|--------|
| 0 | 46,646 | 51,776 | 56,282 | 61,980 |
| 1 | 47,504 | 52,800 | 57,493 | 63,320 |
| 2 | 48,362 | 53,824 | 58,704 | 64,660 |
| 3 | 49,220 | 54,848 | 59,915 | 66,000 |
| 4 | 50,078 | 55,872 | 61,126 | 67,340 |
| 5 | 50,936 | 56,896 | 62,337 | 68,680 |
| 6 | 51,794 | 57,920 | 63,548 | 70,020 |
| 7 | 52,652 | 58,944 | 64,759 | 71,360 |
| 8 | 53,510 | 59,968 | 65,970 | 72,700 |
| 9 | 54,368 | 60,992 | 67,181 | 74,040 |
| 10 | 55,226 | 62,016 | 68,392 | 75,380 |
| 11 | 56,084 | 63,040 | 69,603 | 76,720 |
| 12 | 56,942 | 64,064 | 70,814 | 78,060 |
| 13 | 57,800 | 65,088 | 72,025 | 79,400 |
| 14 | 58,658 | 66,112 | 73,236 | 80,740 |
| 15 | 59,516 | 67,136 | 74,447 | 82,080 |
| 16 | 60,374 | 68,160 | 75,658 | 83,420 |
| 17 | 61,232 | 69,184 | 76,869 | 84,760 |
| 18 | 62,090 | 70,208 | 78,080 | 86,100 |
| 19 | 62,948 | 71,232 | 79,291 | 87,440 |
| 20 | 63,806 | 72,256 | 80,502 | 88,780 |
| 21 | 64,664 | 73,280 | 81,713 | 90,120 |
| 22 | 65,522 | 74,304 | 82,924 | 91,460 |
| 23 | 66,380 | 75,328 | 84,135 | 92,800 |
| 24 | 67,238 | 76,352 | 85,346 | 94,140 |
| 25 | 68,096 | 77,376 | 86,557 | 95,480 |
| 26 | 68,954 | 78,400 | 87,768 | 96,820 |
| 27 | 69,812 | 79,424 | 88,979 | 98,160 |
| 28 | 70,670 | 80,448 | 90,190 | 99,500 |

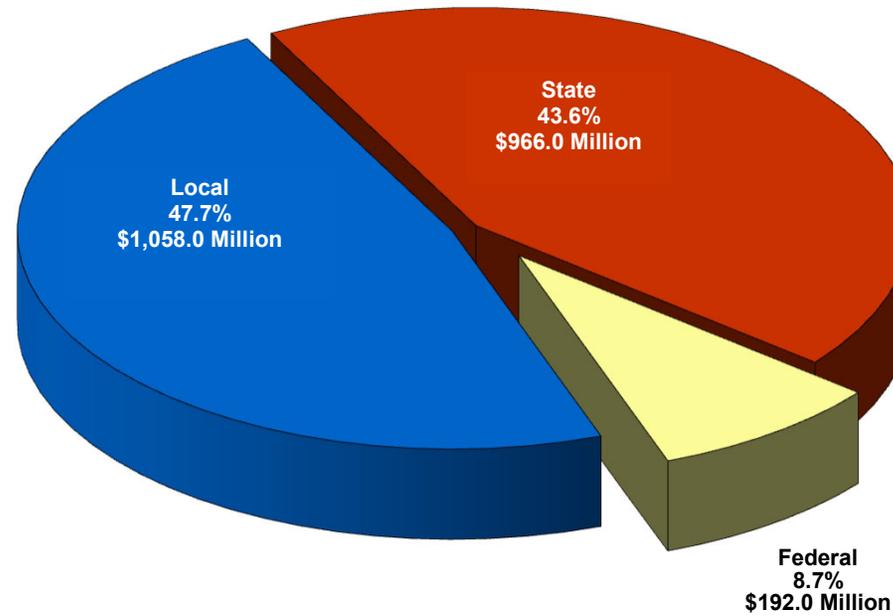
Gwinnett County Public Schools

Total Budget

FY2021 Public Budget Document



Total Revenue \$2,216.0 Million



(all figures in the table below are in millions)

Local:

| | | |
|---------------------|----|----------------|
| Property Taxes: | | |
| Operations | \$ | 721.6 |
| Debt Service | | 65.0 |
| SPLOST | | 163.7 |
| Investment Income | | 2.8 |
| School Food Sales | | 28.2 |
| Local School Income | | 29.0 |
| Other Local Revenue | | 47.7 |
| Total \$ | | 1,058.0 |

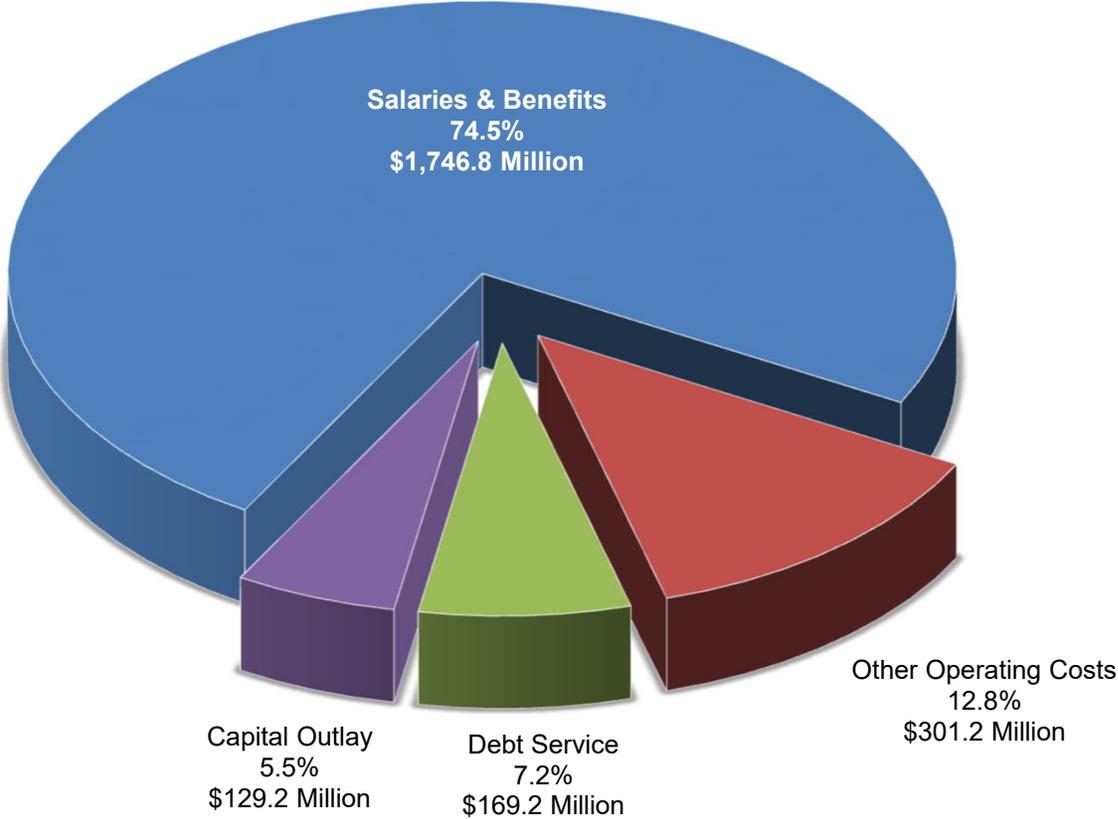
State:

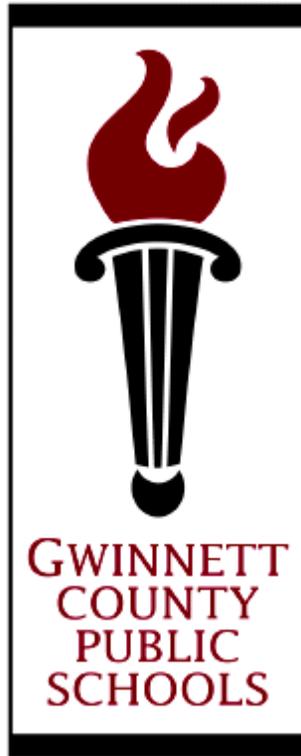
| | | |
|---------------------|----|--------------|
| QBE Revenue: | \$ | 954.8 |
| School Food Grants: | | 2.5 |
| PreK - 12 Grants | | 8.7 |
| Total \$ | | 966.0 |

Federal

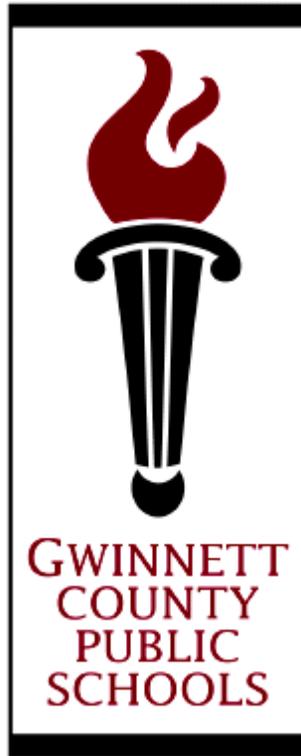
| | | |
|--------------------|----|--------------|
| School Food Grants | \$ | 73.2 |
| PreK - 12 Grants | | 85.2 |
| Post Secondary | | 1.3 |
| CARES Act | | 32.3 |
| Total \$ | | 192.0 |

Total Expenditures \$2,346.4 Million





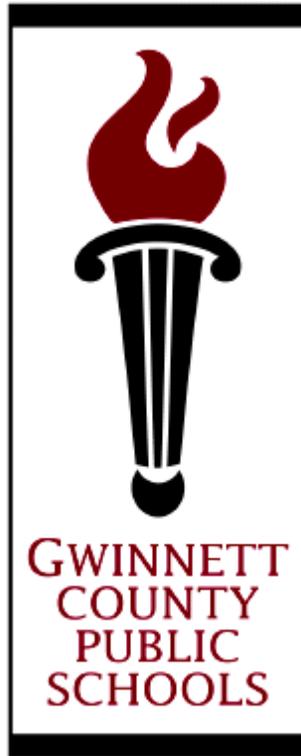
| | <u>General Fund</u> | <u>Special Revenue Fund</u> | <u>Capital Projects Fund</u> | <u>Debt Service Fund</u> | <u>Enterprise Fund</u> | <u>Internal Service Fund</u> | <u>Consolidated Funds</u> |
|---|-------------------------|-----------------------------|------------------------------|--------------------------|------------------------|------------------------------|---------------------------|
| <u>Anticipated Funds Available</u> | | | | | | | |
| Local Taxes | \$ 712,400,000 | \$ - | \$ - | \$ 65,075,000 | \$ 28,322,136 | \$ - | \$ 805,797,136 |
| Other Local Sources | 76,696,977 | 116,890 | 164,504,000 | 550,000 | - | 10,364,449 | 252,232,316 |
| State Funding | 961,673,151 | 271,229 | 1,500,000 | - | 2,504,619 | - | 965,948,999 |
| Federal Funding | 1,050,000 | 116,792,676 | - | 960,000 | 73,179,025 | - | 191,981,701 |
| Total Revenue Anticipated | 1,751,820,128 | 117,180,795 | 166,004,000 | 66,585,000 | 104,005,780 | 10,364,449 | 2,215,960,152 |
| Transfers From Other Funds | - | 10,330,584 | 3,475,270 | 56,870,925 | 277,337 | - | 70,954,116 |
| Fund Balance Reserves | 65,181,114 | - | - | - | - | - | 65,181,114 |
| Beginning Balance 7/1/2020 | 219,731,017 | 520,759 | 195,738,381 | 79,542,744 | 2,108,253 | 5,111,826 | 502,752,980 |
| Total Funds Available | <u>\$ 2,036,732,259</u> | <u>\$ 128,032,138</u> | <u>\$ 365,217,651</u> | <u>\$ 202,998,669</u> | <u>\$ 106,391,370</u> | <u>\$ 15,476,275</u> | <u>\$ 2,854,848,362</u> |
| <u>Operating Budget Expenditures</u> | | | | | | | |
| Instruction | \$ 1,151,946,091 | \$ 111,529,864 | \$ - | \$ - | \$ - | \$ - | \$ 1,263,475,955 |
| Student Support Services | 58,482,313 | 5,694,704 | - | - | - | - | 64,177,017 |
| Improvement of Instruction | 40,051,519 | 5,872,520 | - | - | - | - | 45,924,039 |
| Media Services | 23,799,076 | - | - | - | - | - | 23,799,076 |
| Subtotal - Instructional Services | 1,274,278,999 | 123,097,088 | - | - | - | - | 1,397,376,087 |
| General Administration | 5,134,904 | - | - | - | - | - | 5,134,904 |
| School Administration Services | 172,574,079 | - | - | - | - | - | 172,574,079 |
| Business Support Services | 35,147,704 | 116,890 | - | - | - | 10,040,419 | 45,305,013 |
| Maintenance & Operations | 133,155,147 | 544,288 | - | - | - | 1,828,000 | 135,527,435 |
| Transportation | 118,361,416 | - | - | - | - | 638,000 | 118,999,416 |
| Central Support Services | 67,678,461 | 717,313 | - | - | - | 183,289 | 68,579,063 |
| Federal Programs | - | 3,035,800 | - | - | - | - | 3,035,800 |
| School Nutrition | - | - | - | - | 104,487,202 | - | 104,487,202 |
| Facility Planning/Construction | 62,611 | - | - | - | - | - | 62,611 |
| Total Operating Expenditures | 1,806,393,321 | 127,511,379 | - | - | 104,487,202 | 12,689,708 | 2,051,081,610 |
| Capital Projects | - | - | 126,108,770 | - | - | - | 126,108,770 |
| Debt Service | - | - | - | 169,193,199 | - | - | 169,193,199 |
| Total Expenditures | 1,806,393,321 | 127,511,379 | 126,108,770 | 169,193,199 | 104,487,202 | 12,689,708 | 2,346,383,579 |
| Transfers to Other Funds | 10,607,921 | - | 60,346,195 | - | - | - | 70,954,116 |
| Ending Balance 6/30/2021 | 219,731,017 | 520,759 | 178,762,686 | 33,805,470 | 1,904,168 | 2,786,567 | 437,510,667 |
| Total Expenditures & End of Year Balances | <u>\$ 2,036,732,259</u> | <u>\$ 128,032,138</u> | <u>\$ 365,217,651</u> | <u>\$ 202,998,669</u> | <u>\$ 106,391,370</u> | <u>\$ 15,476,275</u> | <u>\$ 2,854,848,362</u> |



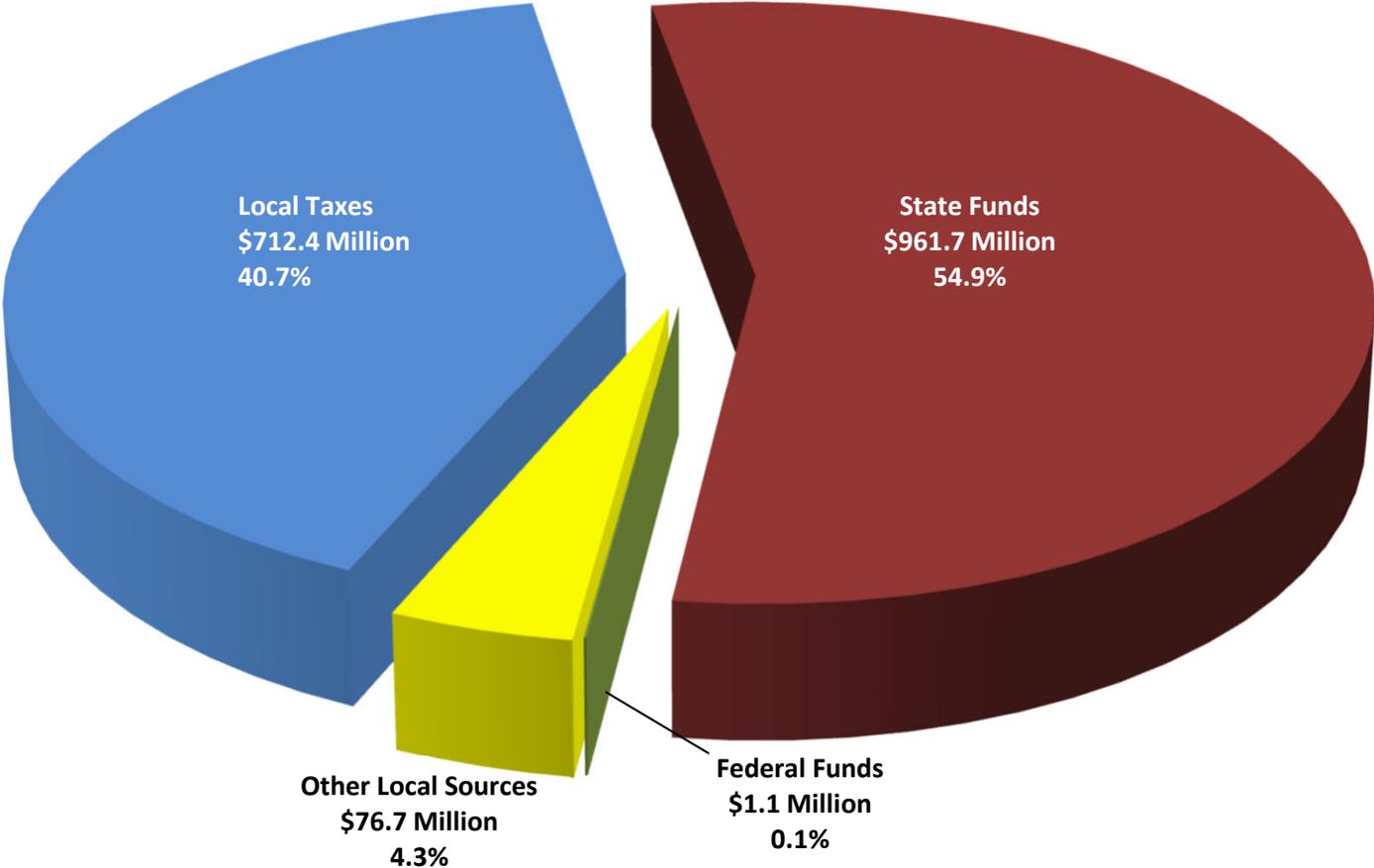
Gwinnett County Public Schools

General Fund

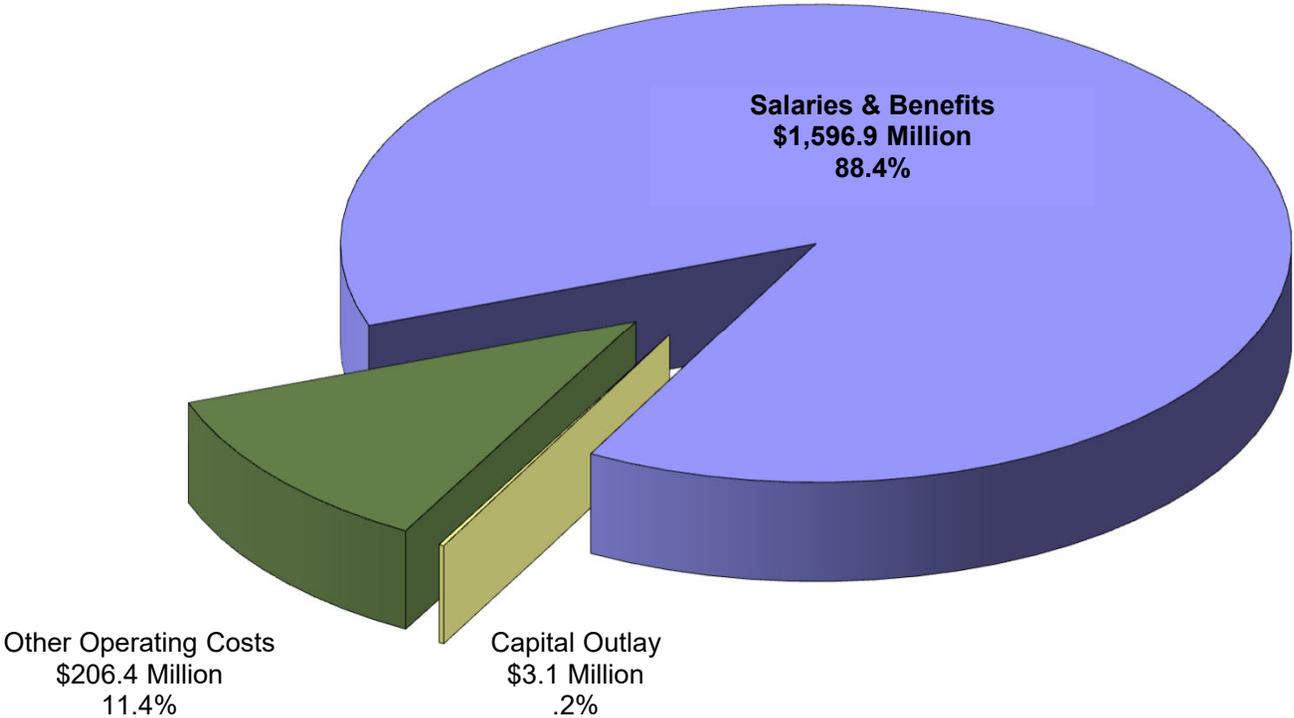
FY2021 Public Budget Document

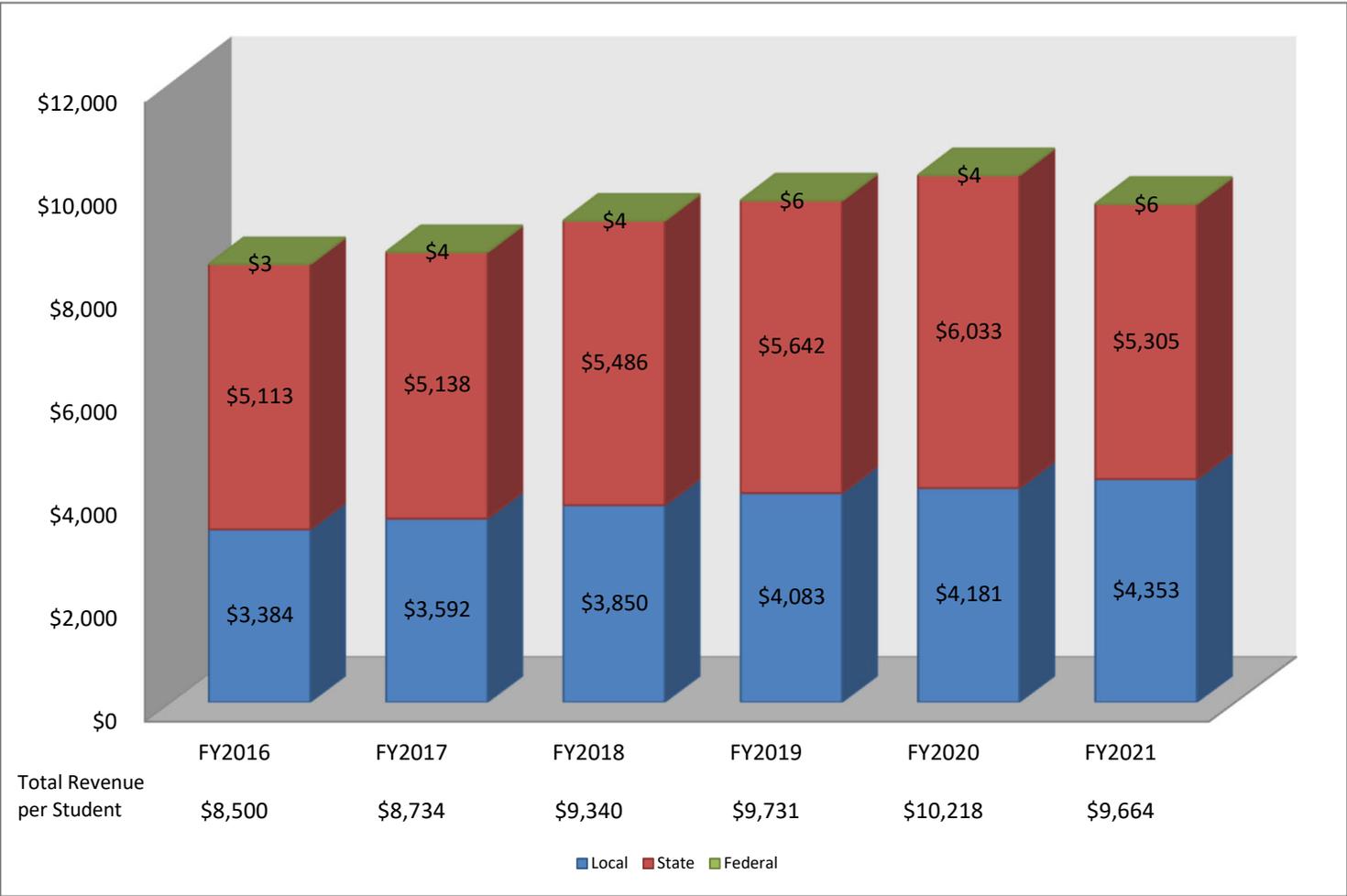


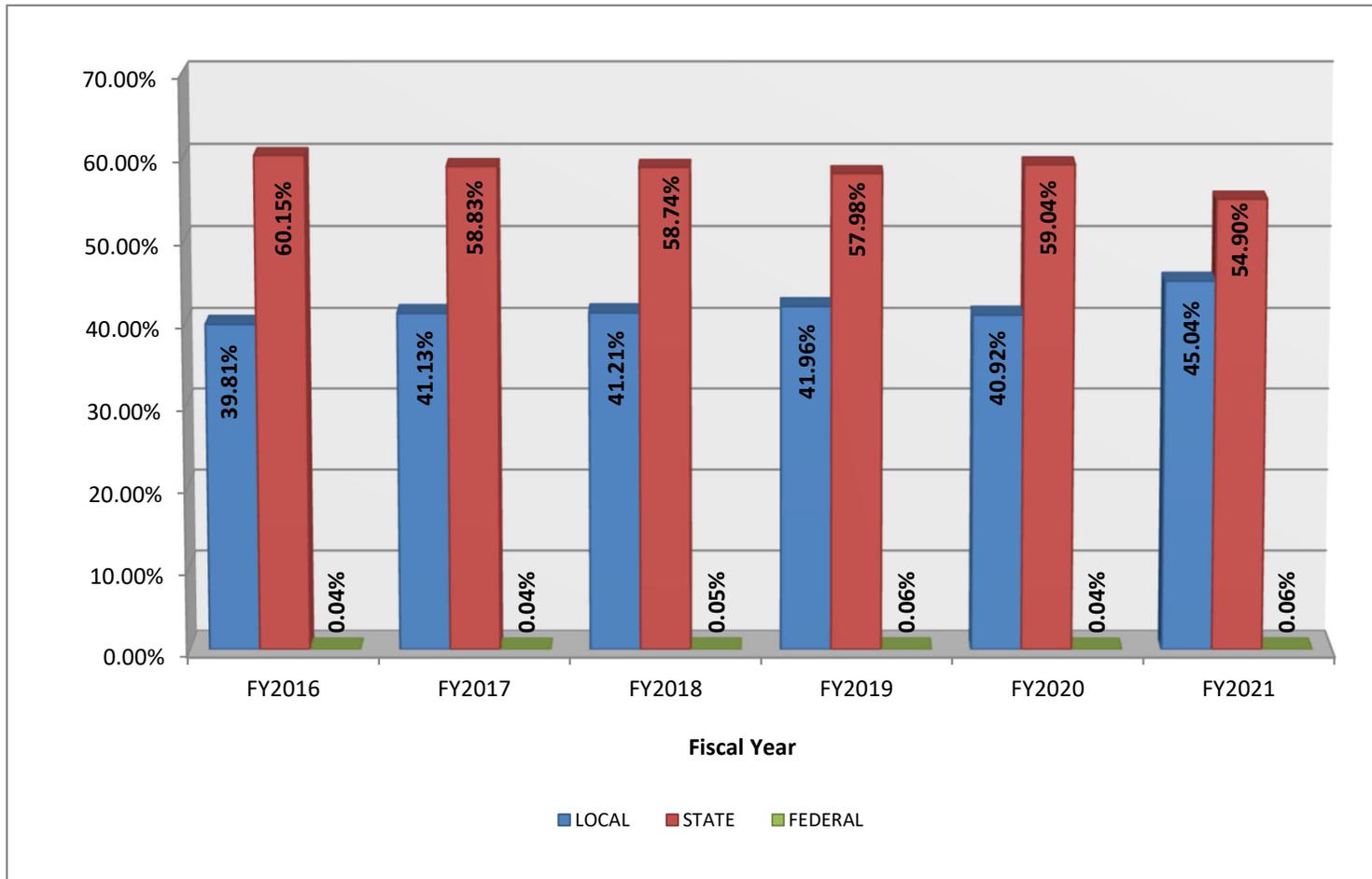
Total General Fund Revenue \$1,751.9 Million



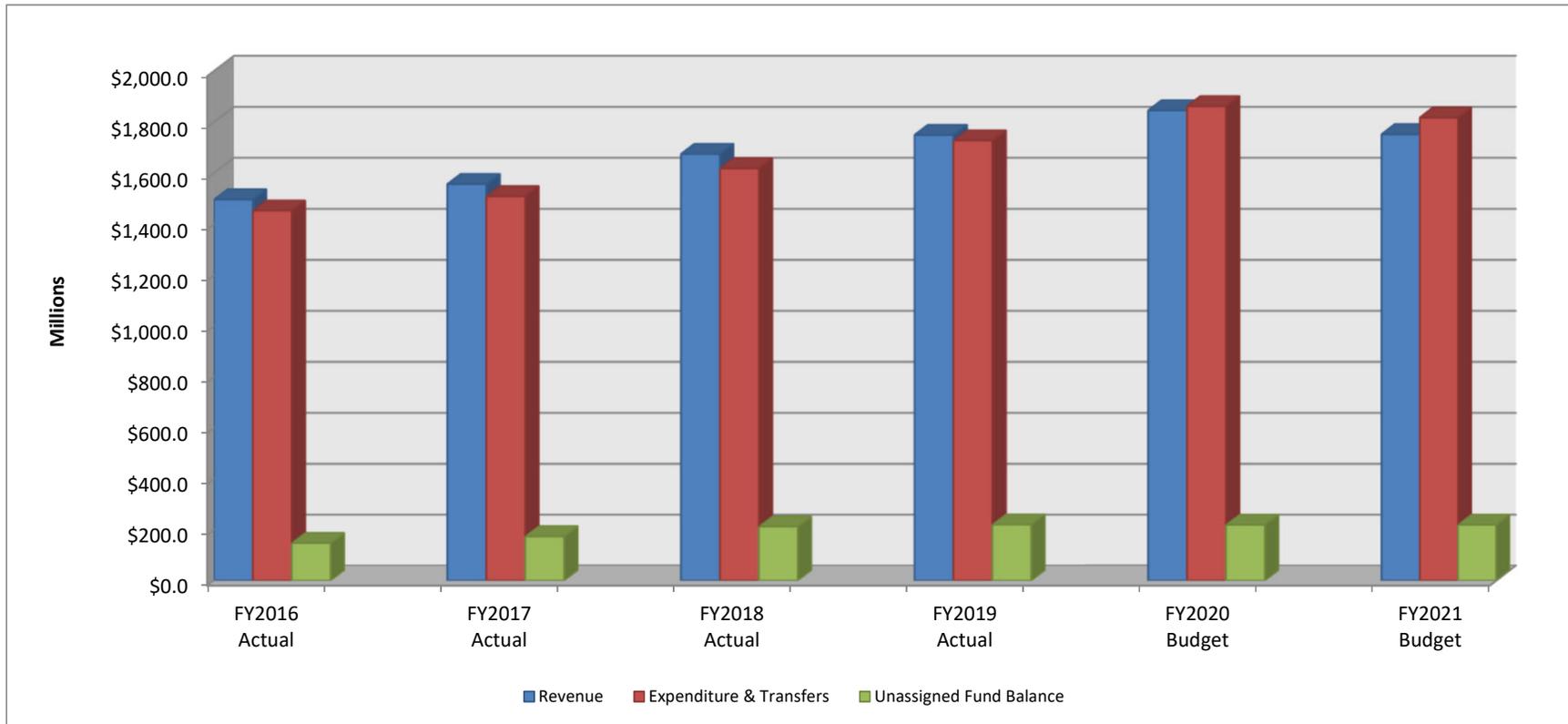
Total General Fund Expenditures \$1,806.4 Million





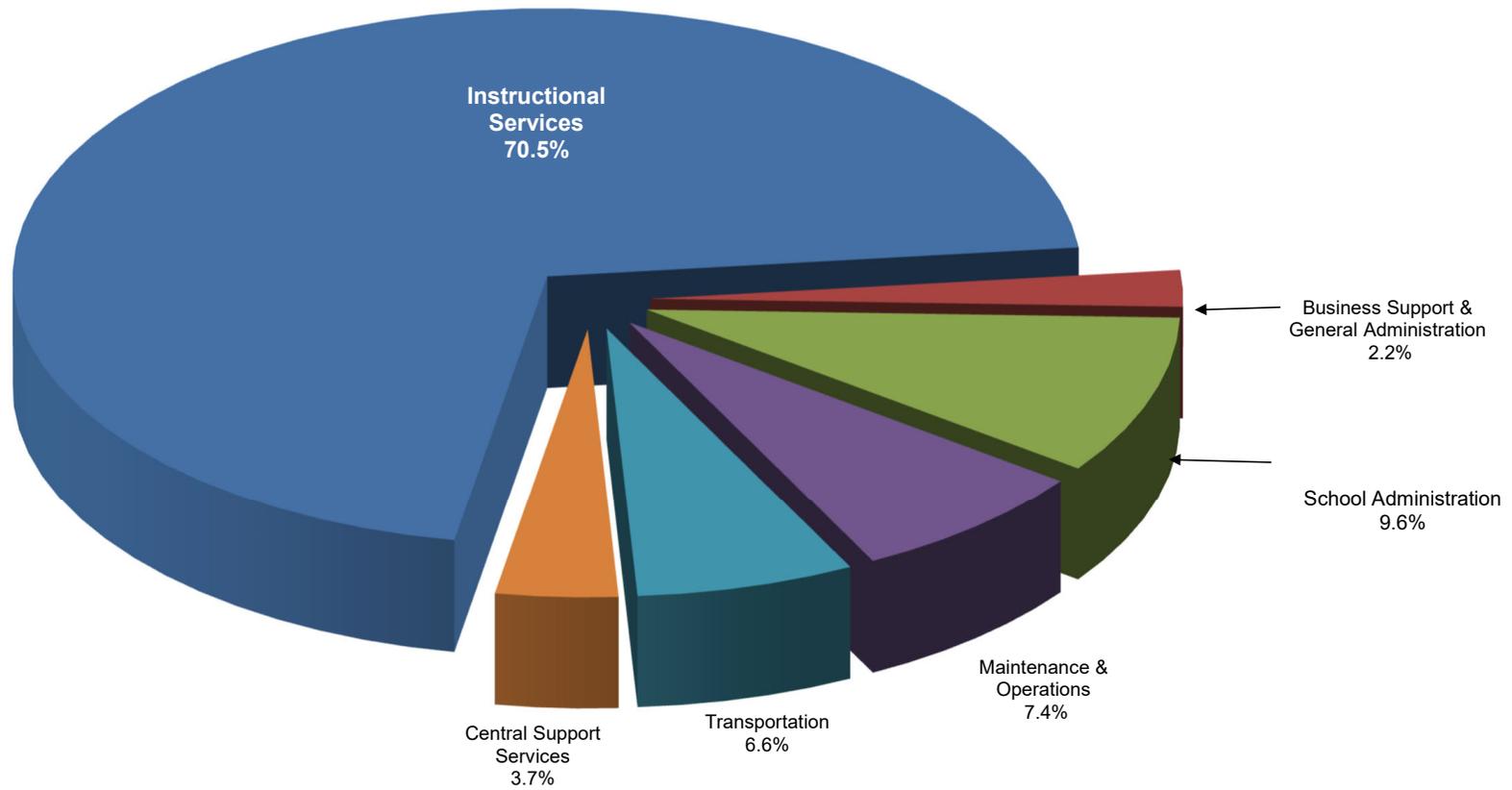






(\$ in millions)

| | FY2016 Actual | FY2017 Actual | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2021 Budget |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenue | \$1,496.3 | \$1,556.5 | \$1,674.5 | \$1,749.1 | \$1,845.2 | \$1,751.8 |
| Expenditure & Transfers | \$1,452.4 | \$1,508.6 | \$1,618.1 | \$1,727.3 | \$1,861.5 | \$1,817.0 |
| Unassigned Fund Balance | \$147.8 | \$174.2 | \$212.6 | \$220.7 | \$219.7 | \$219.7 |
| Fund Balance as a percentage of Expenditures & Transfers: | 10.2% | 11.6% | 13.1% | 12.8% | 11.8% | 12.1% |



| | FY2016 Actual | FY2017 Actual | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2021 Budget |
|---------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Instruction | 64.0% | 63.4% | 63.1% | 64.0% | 63.5% | 63.8% |
| Student Support Services | 3.7% | 3.7% | 3.2% | 3.3% | 3.3% | 3.2% |
| Improvement of Instructional Services | 2.1% | 2.2% | 2.2% | 2.1% | 2.2% | 2.2% |
| Educational Media Services | 1.4% | 1.4% | 1.4% | 1.4% | 1.3% | 1.3% |
| Subtotal - Instructional Services | 71.2% | 70.7% | 69.9% | 70.8% | 70.3% | 70.5% |
| General Administration | 0.2% | 0.2% | 0.3% | 0.3% | 0.3% | 0.3% |
| School Administration | 8.7% | 8.7% | 9.7% | 9.7% | 9.7% | 9.6% |
| Business Support Services | 2.2% | 2.2% | 2.1% | 2.0% | 1.9% | 1.9% |
| Maintenance and Operations | 7.4% | 7.4% | 7.2% | 7.1% | 7.1% | 7.4% |
| Transportation | 6.6% | 6.8% | 6.9% | 6.6% | 6.6% | 6.6% |
| Central Support Services | 3.7% | 4.0% | 3.9% | 3.5% | 4.1% | 3.7% |
| 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% |

| | FY2016 Actual | FY2017 Actual | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2021 Budget |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Local Revenue: | | | | | | |
| Ad Valorem Taxes | \$ 524,094,045 | \$ 564,010,065 | \$ 606,846,041 | \$ 645,321,368 | \$ 672,777,955 | \$ 712,400,000 |
| Other Taxes | 14,183,721 | 15,377,606 | 15,630,107 | 15,221,039 | 12,000,000 | 9,200,000 |
| Investment Income | 560,473 | 1,465,605 | 4,360,217 | 8,890,492 | 4,000,000 | 1,300,000 |
| Summer School Tuition / Online Campus | 2,278,898 | 1,945,716 | 2,504,296 | 2,653,298 | 2,150,000 | 2,150,000 |
| Local School Reimbursables | 24,314,694 | 25,722,542 | 27,645,827 | 28,152,551 | 29,000,000 | 29,000,000 |
| Other Local Revenue | 30,247,228 | 31,585,408 | 33,209,005 | 33,680,127 | 35,046,977 | 35,046,977 |
| Subtotal - Local Revenue | <u>595,679,059</u> | <u>640,106,942</u> | <u>690,195,493</u> | <u>733,918,875</u> | <u>754,974,932</u> | <u>789,096,977</u> |
| State & Federal Revenue: | | | | | | |
| QBE | 972,547,270 | 989,052,234 | 1,050,038,190 | 1,072,458,119 | 1,151,147,418 | 1,150,571,421 |
| Five Mill Buy In | (128,902,862) | (143,715,830) | (147,222,346) | (157,606,160) | (166,783,490) | (178,166,160) |
| State Categorical Grants | 8,480,463 | 8,760,169 | 8,977,429 | 9,400,977 | 9,163,890 | 9,607,783 |
| Equalization Grant | 88,818,100 | 69,393,703 | 82,790,008 | 81,976,604 | 86,876,604 | 90,713,380 |
| Formula Adjustment (Austerity) | (48,658,493) | (17,479,851) | (17,522,030) | - | - | (118,000,000) |
| Other Dept. of Ed. Grants | 6,983,449 | 9,714,814 | 6,469,758 | 7,932,619 | 9,058,227 | 6,906,227 |
| Funds from Other State Agencies | 800,736 | - | 3,193 | (433) | 40,500 | 40,500 |
| Federal Grants | 554,728 | 626,696 | 785,845 | 1,033,034 | 700,000 | 1,050,000 |
| Subtotal - State & Federal Revenue | <u>900,623,391</u> | <u>916,351,935</u> | <u>984,320,047</u> | <u>1,015,194,760</u> | <u>1,090,203,149</u> | <u>962,723,151</u> |
| Total Revenue Anticipated | 1,496,302,450 | 1,556,458,877 | 1,674,515,540 | 1,749,113,635 | 1,845,178,081 | 1,751,820,128 |
| Beginning Unassigned Fund Balance - July 1* | 125,100,150 | 146,130,711 | 175,731,315 | 210,621,506 | 236,081,918 | 219,731,017 |
| Assigned Fund Balances | 49,269,958 | 72,112,639 | 90,344,102 | 111,906,608 | - | 65,181,114 |
| Total Funds Available | <u>\$ 1,670,672,558</u> | <u>\$ 1,774,702,227</u> | <u>\$ 1,940,590,957</u> | <u>\$ 2,071,641,749</u> | <u>\$ 2,081,259,999</u> | <u>\$ 2,036,732,259</u> |

* Beginning balance for FY2021 is projected

| | FY2016 | FY2017 | FY2018 | FY2019 | FY2020 | FY2021 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Actual | Actual | Actual | Budget | Budget |
| <u>Operating Budget Expenditures:</u> | | | | | | |
| Instruction | \$ 922,160,668 | \$ 949,213,580 | \$ 1,009,767,042 | \$ 1,095,257,051 | \$ 1,172,404,482 | \$ 1,151,946,091 |
| Student Support Services | 53,251,328 | 55,029,574 | 51,399,313 | 55,565,912 | 60,630,188 | 58,482,313 |
| Improvement of Instructional Services | 30,234,417 | 33,612,834 | 34,500,128 | 35,510,057 | 41,575,390 | 40,051,519 |
| Educational Media Services | 20,100,790 | 20,588,531 | 21,607,247 | 23,266,366 | 24,106,422 | 23,799,076 |
| General Administration | 3,253,126 | 2,980,771 | 4,522,510 | 4,470,859 | 5,150,657 | 5,134,904 |
| School Administration | 124,418,443 | 130,643,154 | 155,782,065 | 166,290,489 | 179,284,624 | 172,574,079 |
| Business Support Services | 32,356,373 | 32,645,002 | 33,327,545 | 33,977,284 | 35,576,624 | 35,147,704 |
| Maintenance and Operations | 106,034,849 | 110,292,653 | 114,758,971 | 122,531,974 | 131,879,564 | 133,155,147 |
| Transportation | 95,765,280 | 103,005,222 | 111,821,184 | 112,217,881 | 122,558,260 | 118,361,416 |
| Central Support Services | 53,012,943 | 59,201,218 | 62,631,500 | 59,971,849 | 76,665,992 | 67,678,461 |
| Facility Planning/Construction | - | - | 13,318 | 62,077 | 67,636 | 62,611 |
| Total Operating Expenditures | 1,440,588,217 | 1,497,212,539 | 1,600,130,823 | 1,709,121,799 | 1,849,899,839 | 1,806,393,321 |
| Transfers to Other Funds | 11,840,991 | 11,414,269 | 17,932,020 | 18,194,538 | 11,629,143 | 10,607,921 |
| Ending Unassigned Fund Balance - June 30** | 147,838,305 | 174,234,080 | 212,599,410 | 220,734,498 | 219,731,017 | 219,731,017 |
| Assigned Fund Balances | 70,405,045 | 91,841,339 | 109,928,704 | 123,590,914 | | |
| Total Expenditures & End of Year Balance | \$ 1,670,672,558 | \$ 1,774,702,227 | \$ 1,940,590,957 | \$ 2,071,641,749 | \$ 2,081,259,999 | \$ 2,036,732,259 |

** Ending balance for FY2020 is budgeted as of December 2019.

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 basic academics - language arts, math, science, etc. - which includes physical education, fine arts, foreign language and technical education.

| Budgeted Positions: | <u>FY2016</u> | <u>FY2017</u> | <u>FY2018</u> | <u>FY2019</u> | <u>FY2020</u> | <u>FY2021</u> |
|-------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Teachers | 10,389.17 | 10,535.34 | 10,668.20 | 10,817.83 | 11,075.87 | 11,126.63 |
| Certified Substitutes | 133.00 | 129.00 | 144.00 | 144.00 | 146.00 | 146.00 |
| Parapros | 835.89 | 852.90 | 870.98 | 892.89 | 911.76 | 920.49 |
| Interpreters | 25.00 | 24.00 | 26.00 | 27.00 | 24.00 | 24.00 |
| Technology Specialists | 255.43 | 264.29 | 271.26 | 283.76 | 139.00 | 139.00 |
| Counselors | <u>331.59</u> | <u>343.19</u> | <u>356.04</u> | <u>360.13</u> | <u>367.60</u> | <u>369.00</u> |
| Total | 11,970.08 | 12,148.72 | 12,336.48 | 12,525.61 | 12,664.23 | 12,725.12 |

In FY2021, the average GCPS teacher will hold a Masters degree or higher advanced degree, be placed on performance step thirteen, and earn \$65,088 a year. With benefits, the total annual teacher compensation package will be \$94,511. The average teacher's salary from FY2020 remains unchanged for FY2021.

School counselors work to develop and elevate the skills and abilities in the areas of academics, careers, and social-emotional growth for all Gwinnett County students. Last school year, counselors conducted 29,697 classroom guidance lessons and 19,270 small and large group lessons to support student growth and success. Counselors also dedicated 7,595 hours to crisis responses system-wide to help students dealing with physical and sexual abuse, neglect, and suicide ideation.

| | FY2016 Actual | FY2017 Actual | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2021 Budget |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Teachers | \$ 590,659,160 | \$ 603,800,365 | \$ 634,067,300 | \$ 671,537,870 | \$ 717,900,841 | \$ 716,513,618 |
| Substitutes, Certified & Classified | 11,282,687 | 12,632,466 | 13,291,517 | 14,181,115 | 13,569,648 | 13,524,831 |
| Paraprofs | 20,570,458 | 21,145,871 | 22,351,442 | 23,842,554 | 25,187,371 | 24,605,138 |
| Interpreter | 1,034,304 | 1,013,444 | 1,092,686 | 1,136,476 | 1,179,512 | 1,251,954 |
| Technology Specialists | 15,186,446 | 15,791,357 | 16,612,268 | 18,212,566 | 8,359,879 | 8,468,724 |
| Counselors | 20,669,489 | 21,628,746 | 22,958,055 | 23,948,829 | 25,130,521 | 25,676,641 |
| Other Salaries & Compensation | 407,182 | 501,528 | 522,434 | 502,722 | 1,140,000 | 1,140,000 |
| Health Insurance | 108,817,571 | 112,095,210 | 115,728,347 | 108,740,493 | 119,426,173 | 118,248,206 |
| Medicare | 8,902,472 | 9,137,054 | 9,612,965 | 10,208,266 | 10,756,646 | 12,064,216 |
| Teacher Retirement System | 91,634,618 | 94,985,304 | 118,055,314 | 150,221,825 | 157,612,415 | 138,509,274 |
| Worker's Compensation | 3,296,851 | 3,379,994 | 3,552,007 | 3,764,740 | 3,958,341 | 4,160,076 |
| Gwinnett Retirement System | 19,530,031 | 21,259,116 | 26,496,642 | 40,251,158 | 47,246,514 | 53,529,088 |
| Other Employee Benefits | 1,967,094 | 2,004,434 | 2,051,045 | 2,097,699 | 2,110,191 | 2,110,581 |
| Subtotal - Salaries & Benefits | 893,958,363 | 919,374,889 | 986,392,022 | 1,068,646,313 | 1,133,578,052 | 1,119,802,347 |
| Purchased Services | 12,280,718 | 12,774,255 | 9,264,338 | 10,594,236 | 12,404,087 | 12,766,081 |
| Travel | 22,946 | 23,303 | 23,430 | 61,760 | 43,385 | 41,509 |
| Supplies | 15,581,632 | 16,078,127 | 13,901,701 | 15,084,409 | 25,911,170 | 19,181,962 |
| Textbooks | 2,229 | 7,557 | 712 | - | - | - |
| Equipment Replacement | 314,780 | 955,449 | 184,840 | 870,333 | 467,788 | 154,192 |
| Subtotal - Other Charges | 28,202,305 | 29,838,691 | 23,375,021 | 26,610,738 | 38,826,430 | 32,143,744 |
| TOTAL | \$ 922,160,668 | \$ 949,213,580 | \$ 1,009,767,043 | \$ 1,095,257,051 | \$ 1,172,404,482 | \$ 1,151,946,091 |

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>FY2016</u> | <u>FY2017</u> | <u>FY2018</u> | <u>FY2019</u> | <u>FY2020</u> | <u>FY2021</u> |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| Parapros | 4.60 | 15.97 | 13.50 | 14.00 | - | - |
| Secretaries | 18.99 | 20.49 | 20.49 | 22.99 | 24.00 | 24.00 |
| Clerical | 129.21 | 137.70 | 131.41 | 134.94 | 134.53 | 134.53 |
| Nurses | 35.00 | 35.00 | 35.00 | 35.00 | 35.00 | 35.00 |
| Therapists | 70.68 | 70.88 | 72.99 | 73.88 | 74.88 | 74.88 |
| Teacher Support Specialists | 9.00 | 9.00 | 8.00 | 8.00 | 8.00 | 8.00 |
| School Psychologist | 55.12 | 56.12 | 57.12 | 58.12 | 63.12 | 63.12 |
| School Social Worker | 30.00 | 28.90 | 28.90 | 28.70 | 27.70 | 27.70 |
| Family Services - Parent Coordinator | - | - | - | - | 11.50 | 11.50 |
| Other Management | 6.49 | 6.98 | 5.98 | 5.98 | 10.00 | 10.00 |
| Other Administrative | 24.35 | 26.36 | 28.87 | 32.31 | 32.30 | 32.30 |
| Other Salaries | <u>3.49</u> | <u>3.49</u> | <u>3.49</u> | <u>3.98</u> | <u>4.47</u> | <u>4.47</u> |
| Total | 386.93 | 410.89 | 405.75 | 417.90 | 425.50 | 425.50 |

Special Education teachers and support staff developed and implemented individual education plans for approximately 24,033 eligible students in the 12 areas where services are delivered in a wide range of settings. Related services encompassing occupational therapy, physical therapy, adaptive physical education, audiological interpreting and others were delivered, as well. Last year, school psychologists conducted 5,544 formal assessments, 16,358 informal assessments, held 20,152 conferences with teachers, participated in 6,907 SSTs and conducted 117 in-service sessions for teachers regarding interventions for at-risk students.

School social workers serve as the liaison 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 student success. This school year, school social workers will facilitate over 20,000 consultations with students, parents, district and school personnel to assess, recommend and/or implement interventions to students in need. County 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. County school nurses work closely with health care providers, parents, students and school staff to remove health-related barriers to learning and maximize student success. County School Nurses support 139 school clinic workers and over 41,000 students with medical conditions.

| | FY2016 Actual | FY2017 Actual | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2021 Budget |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Substitutes, Certified & Classified | \$ 83,150 | \$ 108,636 | \$ 122,010 | \$ 100,164 | \$ 256,029 | \$ 346,414 |
| Parapros | 855,873 | 483,902 | 494,593 | 431,163 | 100 | 100 |
| Secretaries | 450,751 | 933,274 | 961,571 | 1,104,977 | 1,210,650 | 1,208,692 |
| Clerical | 3,455,647 | 3,721,765 | 3,663,995 | 3,778,091 | 3,869,574 | 3,799,163 |
| Athletics Personnel | 5,325,724 | 5,449,888 | 5,670,052 | 5,742,925 | 5,745,476 | 5,731,919 |
| Nurses | 1,270,324 | 1,071,330 | 1,750,256 | 1,901,495 | 1,984,798 | 2,059,318 |
| Therapists | 4,309,726 | 4,374,348 | 4,638,419 | 4,793,915 | 5,022,009 | 5,077,898 |
| Teacher Support Specialists | 676,516 | 659,170 | 613,420 | 628,884 | 661,155 | 675,258 |
| School Psychologists | 3,972,045 | 4,012,948 | 4,155,309 | 4,532,190 | 4,997,091 | 5,085,086 |
| Social Workers | 1,823,142 | 1,749,577 | 1,898,301 | 1,924,767 | 1,925,647 | 1,934,839 |
| Family Services-Parent Coord | - | - | - | - | 404,307 | 378,719 |
| Other Management Personnel | 756,974 | 683,280 | 644,746 | 721,029 | 1,356,060 | 1,307,637 |
| Other Administrative Personnel | 2,325,201 | 2,599,642 | 2,665,743 | 3,164,552 | 3,341,954 | 3,306,947 |
| Other Salaries & Compensation | 601,017 | 686,399 | 902,618 | 917,220 | 1,882,497 | 1,893,187 |
| Health Insurance | 2,935,598 | 3,283,060 | 3,607,543 | 3,580,067 | 4,053,410 | 4,151,483 |
| Medicare | 356,148 | 366,456 | 382,302 | 401,471 | 417,436 | 443,567 |
| Teacher Retirement System | 3,538,869 | 3,628,849 | 4,405,245 | 5,696,839 | 6,386,655 | 5,676,717 |
| Worker's Compensation | 132,688 | 136,793 | 142,007 | 149,047 | 154,840 | 153,073 |
| Gwinnett Retirement System | 776,049 | 840,043 | 1,028,122 | 1,560,658 | 1,866,470 | 2,028,591 |
| Other Employee Benefits | 64,568 | 65,727 | 66,323 | 70,435 | 69,577 | 74,341 |
| Subtotal - Salaries & Benefits | 33,710,010 | 34,855,087 | 37,812,575 | 41,199,889 | 45,605,735 | 45,332,949 |
| Purchased Services | 14,167,893 | 15,363,514 | 11,989,734 | 11,963,307 | 12,411,492 | 10,647,664 |
| Travel | 162,820 | 199,378 | 153,945 | 153,397 | 203,643 | 221,393 |
| Supplies | 5,179,226 | 4,439,436 | 1,359,005 | 2,231,135 | 2,392,818 | 2,267,807 |
| Equipment Replacement | 31,379 | 172,159 | 84,054 | 18,184 | 16,500 | 12,500 |
| Subtotal - Other Charges | 19,541,318 | 20,174,487 | 13,586,738 | 14,366,023 | 15,024,453 | 13,149,364 |
| TOTAL | \$ 53,251,328 | \$ 55,029,574 | \$ 51,399,313 | \$ 55,565,912 | \$ 60,630,188 | \$ 58,482,313 |

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>FY2016</u> | <u>FY2017</u> | <u>FY2018</u> | <u>FY2019</u> | <u>FY2020</u> | <u>FY2021</u> |
|------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Secretary | 33.98 | 36.46 | 35.97 | 36.97 | 37.07 | 37.07 |
| Clerical | 6.00 | 8.00 | 9.00 | 9.00 | 9.00 | 9.00 |
| Technology Specialist | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Other Management | 24.47 | 24.48 | 25.96 | 26.95 | 29.97 | 29.97 |
| Other Administrative | 109.77 | 137.81 | 138.32 | 134.12 | 143.62 | 143.62 |
| Other Salaries | <u>10.61</u> | <u>12.86</u> | <u>13.86</u> | <u>12.37</u> | <u>12.37</u> | <u>12.37</u> |
| Total | 185.83 | 220.61 | 224.11 | 220.41 | 233.03 | 233.03 |

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.

| | FY2016 Actual | FY2017 Actual | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2021 Budget |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Certified Substitutes | \$ 1,385,544 | \$ 1,483,764 | \$ 1,569,934 | \$ 1,606,954 | \$ 1,162,935 | \$ 611,697 |
| Professional Dev. Stipends | 2,018,512 | 2,335,894 | 2,238,600 | 2,250,405 | 3,041,294 | 3,048,980 |
| Secretaries | 1,609,466 | 1,669,809 | 1,606,994 | 1,702,572 | 1,895,074 | 1,919,387 |
| Clerical | 271,300 | 411,504 | 469,234 | 495,605 | 516,216 | 527,838 |
| Technology Specialists | 76,140 | 76,894 | 78,432 | 80,497 | 81,801 | 79,628 |
| Other Management Personnel | 3,613,754 | 3,423,567 | 3,712,406 | 3,878,166 | 4,901,226 | 4,799,903 |
| Other Administrative Personnel | 8,554,737 | 9,636,203 | 10,020,359 | 10,223,353 | 11,826,449 | 12,212,767 |
| Other Salaries & Compensation | 2,334,796 | 2,444,195 | 2,485,655 | 2,601,416 | 3,071,485 | 2,992,932 |
| Health Insurance | 1,508,811 | 1,666,673 | 1,797,224 | 1,686,017 | 2,224,947 | 2,252,488 |
| Medicare | 276,878 | 302,181 | 311,225 | 321,523 | 304,795 | 319,737 |
| Teacher Retirement System | 1,979,103 | 2,083,233 | 2,612,058 | 3,337,681 | 4,132,447 | 3,717,129 |
| Worker's Compensation | 101,183 | 109,659 | 113,032 | 116,299 | 110,328 | 110,280 |
| Gwinnett Retirement System | 536,321 | 594,801 | 718,459 | 1,088,464 | 1,323,093 | 1,426,931 |
| Other Employee Benefits | 29,904 | 32,165 | 33,558 | 33,955 | 35,879 | 40,545 |
| Subtotal - Salaries & Benefits | 24,296,449 | 26,270,542 | 27,767,170 | 29,422,907 | 34,627,969 | 34,060,242 |
| Purchased Services | 3,233,859 | 3,867,089 | 3,366,971 | 3,193,678 | 3,710,864 | 3,382,543 |
| Travel | 966,646 | 1,524,625 | 1,225,569 | 1,218,900 | 850,354 | 686,220 |
| Supplies | 1,693,534 | 1,859,642 | 1,979,300 | 1,664,602 | 2,321,335 | 1,859,414 |
| Equipment Replacement | 43,929 | 90,936 | 161,118 | 9,970 | 64,868 | 63,100 |
| Subtotal - Other Charges | 5,937,968 | 7,342,292 | 6,732,958 | 6,087,150 | 6,947,421 | 5,991,277 |
| TOTAL | \$ 30,234,417 | \$ 33,612,834 | \$ 34,500,128 | \$ 35,510,057 | \$ 41,575,390 | \$ 40,051,519 |

Media Services and Technology Training staff provides leadership and support for school library media programs, allowing students access to print, nonprint and online reference resources which are essential to teaching and learning. A professional library offers access to resources for all GCPS teachers, administrators and staff. Professional learning opportunities are provided for media specialists, media clerks and local school technology coordinators 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 such as SASI, Peoplesoft, and Microsoft Office. The Broadcast & Distance Learning staff effectively facilitates the rapidly expanding and diverse communication needs of our school system. Our focus is on providing information resources designed to advance teaching and learning. Our capabilities and services include field, studio, and live video production video conferencing, satellite down-links, closed circuit television systems and a 24/7 educational access channel. These vital communication tools enable us to help students acquire knowledge and achieve their academic goals.

| Budgeted Positions: | <u>FY2016</u> | <u>FY2017</u> | <u>FY2018</u> | <u>FY2019</u> | <u>FY2020</u> | <u>FY2021</u> |
|-----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Secretary | 3.49 | 3.49 | 3.49 | 3.00 | 3.00 | 3.00 |
| Clerical | 103.38 | 104.36 | 101.93 | 97.79 | 91.55 | 91.55 |
| Media Specialist | 131.21 | 135.98 | 136.42 | 136.93 | 140.10 | 140.10 |
| Other Management | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Other Administrative | 2.00 | 2.00 | 2.00 | 3.00 | 3.00 | 3.00 |
| Other Salaries | <u>9.24</u> | <u>10.49</u> | <u>10.49</u> | <u>11.49</u> | <u>11.49</u> | <u>11.49</u> |
| Total | 251.32 | 258.32 | 256.33 | 254.21 | 251.14 | 251.14 |

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.

| | FY2016 Actual | FY2017 Actual | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2021 Budget |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Substitutes, Certified & Classified | \$ 193,035 | \$ 181,894 | \$ 199,277 | \$ 226,435 | \$ 219,995 | \$ 219,995 |
| Secretaries | 151,873 | 142,728 | 145,584 | 149,760 | 151,836 | 151,836 |
| Clerical | 2,792,449 | 2,822,898 | 2,797,091 | 2,844,464 | 2,787,624 | 2,749,055 |
| Media Specialists | 8,209,929 | 8,609,841 | 8,859,300 | 9,216,862 | 9,897,340 | 10,053,354 |
| Other Management Personnel | 232,595 | 236,546 | 210,340 | 249,046 | 253,415 | 253,415 |
| Other Administrative Personnel | 199,342 | 200,572 | 228,714 | 299,997 | 326,790 | 331,428 |
| Other Salaries & Compensation | 657,928 | 748,784 | 822,701 | 787,416 | 930,351 | 935,672 |
| Health Insurance | 1,992,463 | 2,237,292 | 2,351,472 | 2,189,156 | 2,392,841 | 2,392,996 |
| Medicare | 165,759 | 173,622 | 177,437 | 184,744 | 192,310 | 214,538 |
| Teacher Retirement System | 1,716,612 | 1,820,513 | 2,205,949 | 2,802,826 | 2,994,484 | 2,690,199 |
| Worker's Compensation | 62,065 | 64,695 | 66,197 | 68,845 | 71,621 | 73,977 |
| Gwinnett Retirement System | 366,881 | 407,796 | 496,334 | 740,888 | 863,629 | 957,879 |
| Other Employee Benefits | 39,009 | 41,271 | 41,345 | 41,959 | 41,556 | 41,609 |
| Subtotal - Salaries & Benefits | 16,779,940 | 17,688,452 | 18,601,741 | 19,802,398 | 21,123,792 | 21,065,953 |
| Purchased Services | 1,634,986 | 1,614,137 | 1,460,473 | 1,996,033 | 1,664,917 | 1,643,907 |
| Travel | 17,775 | 31,916 | 28,372 | 31,346 | 31,375 | 31,375 |
| Supplies | 1,653,609 | 1,239,625 | 1,498,465 | 1,436,589 | 1,286,338 | 1,057,841 |
| Equipment Replacement | 14,480 | 14,401 | 18,196 | - | - | - |
| Subtotal - Other Charges | 3,320,850 | 2,900,079 | 3,005,506 | 3,463,968 | 2,982,630 | 2,733,123 |
| TOTAL | \$ 20,100,790 | \$ 20,588,531 | \$ 21,607,247 | \$ 23,266,366 | \$ 24,106,422 | \$ 23,799,076 |

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

| Budgeted Positions: | <u>FY2016</u> | <u>FY2017</u> | <u>FY2018</u> | <u>FY2019</u> | <u>FY2020</u> | <u>FY2021</u> |
|------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Superintendent | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Executive Staff | 2.00 | 2.00 | 2.00 | 2.00 | 3.00 | 3.00 |
| Secretary | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| Other Salaries | 0.49 | 0.98 | 0.98 | 1.47 | 1.47 | 1.47 |
| Total | 8.49 | 8.98 | 8.98 | 9.47 | 10.47 | 10.47 |

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.

| | FY2016 Actual | FY2017 Actual | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2021 Budget |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| School Board Members | \$ 82,620 | \$ 82,620 | \$ 84,664 | \$ 86,708 | \$ 86,708 | \$ 86,708 |
| Superintendent | 423,808 | 536,042 | 549,862 | 576,092 | 616,455 | 616,455 |
| Executive Staff | 336,525 | 339,857 | 346,654 | 355,054 | 498,143 | 544,059 |
| Secretaries | 276,543 | 277,128 | 277,115 | 297,537 | 301,958 | 301,958 |
| Other Salaries & Compensation | 88,010 | 158,157 | 230,213 | 321,137 | 329,655 | 297,905 |
| Health Insurance | 88,680 | 99,478 | 104,341 | 93,614 | 103,962 | 97,232 |
| Medicare | 10,717 | 11,771 | 13,064 | 14,562 | 16,744 | 25,633 |
| Teacher Retirement System | 139,960 | 154,437 | 185,155 | 240,890 | 299,460 | 263,646 |
| Worker's Compensation | 5,877 | 6,759 | 7,232 | 7,836 | 8,651 | 8,841 |
| Gwinnett Retirement System | 30,333 | 35,464 | 41,740 | 65,018 | 102,347 | 106,096 |
| Other Employee Benefits | 2,110 | 1,855 | 1,844 | 1,853 | 1,874 | 1,671 |
| Subtotal - Salaries & Benefits | 1,485,183 | 1,703,568 | 1,841,884 | 2,060,301 | 2,365,957 | 2,350,204 |
| Purchased Services | 1,722,307 | 1,237,101 | 2,638,569 | 2,374,560 | 2,687,700 | 2,687,700 |
| Travel | 36,400 | 27,518 | 27,076 | 24,940 | 48,000 | 48,000 |
| Supplies | 9,236 | 12,584 | 14,981 | 11,058 | 49,000 | 49,000 |
| Subtotal - Other Charges | 1,767,943 | 1,277,203 | 2,680,626 | 2,410,558 | 2,784,700 | 2,784,700 |
| TOTAL | \$ 3,253,126 | \$ 2,980,771 | \$ 4,522,510 | \$ 4,470,859 | \$ 5,150,657 | \$ 5,134,904 |

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>FY2016</u> | <u>FY2017</u> | <u>FY2018</u> | <u>FY2019</u> | <u>FY2020</u> | <u>FY2021</u> |
|-----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Principal | 132.00 | 135.00 | 135.00 | 138.00 | 139.00 | 139.00 |
| Assistant Principal | 513.24 | 523.47 | 536.97 | 549.03 | 578.29 | 580.10 |
| Secretary | 131.80 | 137.91 | 138.00 | 139.98 | 140.98 | 140.98 |
| Clerical | 676.82 | 688.64 | 742.24 | 762.49 | 778.05 | 778.05 |
| Other Administrative | <u>10.00</u> | <u>10.00</u> | <u>10.00</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total | 1,463.86 | 1,495.02 | 1,562.21 | 1,589.50 | 1,636.32 | 1,638.13 |

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.

| | FY2016 Actual | FY2017 Actual | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2021 Budget |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Classified Substitutes | \$ 169,230 | \$ 169,530 | \$ 191,379 | \$ 203,384 | \$ 195,300 | \$ 195,300 |
| Principals | 15,663,992 | 16,103,976 | 16,566,345 | 17,405,039 | 18,051,320 | 17,482,248 |
| Assistant Principals | 41,917,315 | 43,493,638 | 45,771,157 | 48,494,073 | 51,166,129 | 50,592,692 |
| Secretaries | 5,242,899 | 5,565,721 | 5,706,585 | 5,997,305 | 6,072,666 | 5,936,816 |
| Clerical | 23,743,797 | 24,504,114 | 25,253,514 | 26,614,779 | 27,817,962 | 26,886,565 |
| Other Administrative Personnel | 991,180 | 1,002,545 | 1,070,975 | 34,176 | 61,069 | 61,069 |
| Other Salaries & Compensation | 1,347,232 | 1,373,266 | 1,335,018 | 1,504,209 | 5,717,918 | 4,979,971 |
| Health Insurance | 12,025,675 | 13,395,327 | 14,459,565 | 13,861,627 | 15,299,343 | 15,350,023 |
| Medicare | 1,188,317 | 1,233,333 | 1,284,501 | 1,346,665 | 1,382,749 | 1,504,803 |
| Teacher Retirement System | 12,163,190 | 12,796,968 | 15,676,813 | 20,080,369 | 21,623,742 | 18,719,806 |
| Worker's Compensation | 445,283 | 460,964 | 479,403 | 501,133 | 513,990 | 518,894 |
| Gwinnett Retirement System | 2,622,765 | 2,894,838 | 3,537,958 | 5,354,878 | 6,221,593 | 6,741,621 |
| Other Employee Benefits | 248,537 | 260,798 | 267,089 | 276,202 | 282,008 | 284,765 |
| Subtotal - Salaries & Benefits | 117,769,412 | 123,255,018 | 131,600,302 | 141,673,839 | 154,405,789 | 149,254,573 |
| Purchased Services | 3,732,778 | 4,274,371 | 13,877,897 | 13,496,091 | 14,502,800 | 13,964,631 |
| Travel | 128,023 | 162,959 | 203,502 | 203,206 | 234,301 | 224,875 |
| Supplies | 2,714,722 | 2,888,601 | 9,770,841 | 10,432,457 | 9,619,434 | 8,630,000 |
| Equipment Replacement | 73,508 | 62,205 | 329,523 | 484,896 | 522,300 | 500,000 |
| Subtotal - Other Charges | 6,649,031 | 7,388,136 | 24,181,763 | 24,616,650 | 24,878,835 | 23,319,506 |
| TOTAL | \$ 124,418,443 | \$ 130,643,154 | \$ 155,782,065 | \$ 166,290,489 | \$ 179,284,624 | \$ 172,574,079 |

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>FY2016</u> | <u>FY2017</u> | <u>FY2018</u> | <u>FY2019</u> | <u>FY2020</u> | <u>FY2021</u> |
|---------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Secretary | 4.00 | 3.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Clerical | 38.00 | 38.00 | 38.00 | 37.00 | 32.00 | 32.00 |
| Accountants | 12.00 | 12.00 | 12.00 | 13.00 | 12.00 | 12.00 |
| Warehouse/Distribution * | 34.47 | 34.47 | 40.47 | 40.47 | - | - |
| Other Management | 7.00 | 7.49 | 7.49 | 8.49 | 8.49 | 8.49 |
| Other Administrative | 14.00 | 14.00 | 15.49 | 15.49 | 17.49 | 17.49 |
| Total | <u>109.47</u> | <u>108.96</u> | <u>117.45</u> | <u>118.45</u> | <u>73.98</u> | <u>73.98</u> |

* 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 and delivered in a timely manner for approximately 21,000 employees. Accounting, budgeting, auditing, and investment services are available to help each individual school site realize the greatest return on investment of available resources.

| | FY2016 Actual | FY2017 Actual | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2021 Budget |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Secretaries | \$ 147,945 | \$ 149,410 | \$ 176,826 | \$ 179,958 | \$ 192,532 | \$ 193,518 |
| Clerical | 1,827,355 | 1,834,214 | 1,834,710 | 1,760,285 | 1,752,392 | 1,769,736 |
| Accountants | 941,673 | 971,403 | 981,999 | 962,445 | 979,389 | 992,117 |
| Maint/Transp/Whse/Security | 1,453,924 | 1,530,639 | 1,814,437 | 1,763,431 | - | - |
| Other Management Personnel | 893,224 | 979,866 | 1,002,243 | 1,071,161 | 1,189,731 | 1,191,611 |
| Other Administrative Personnel | 983,871 | 1,014,115 | 1,154,804 | 1,157,196 | 1,438,884 | 1,402,857 |
| Other Salaries & Compensation | 364,924 | 405,026 | 441,775 | 34,697 | 450,700 | 450,700 |
| Health Insurance | 718,321 | 852,284 | 996,339 | 947,796 | 702,532 | 715,262 |
| Medicare | 85,799 | 91,272 | 98,685 | 92,511 | 82,148 | 87,030 |
| Teacher Retirement System | 864,091 | 896,534 | 1,126,785 | 1,394,343 | 1,149,598 | 1,027,727 |
| Worker's Compensation | 31,333 | 32,441 | 34,881 | 34,494 | 29,744 | 30,009 |
| Gwinnett Retirement System | 182,948 | 200,786 | 247,545 | 365,821 | 329,691 | 354,527 |
| Other Employee Benefits | 17,003 | 17,271 | 18,336 | 17,752 | 12,124 | 12,848 |
| Subtotal - Salaries & Benefits | 8,512,411 | 8,975,261 | 9,929,365 | 9,781,890 | 8,309,465 | 8,227,942 |
| Purchased Services | 23,647,390 | 23,392,692 | 23,024,794 | 23,751,105 | 26,675,461 | 26,659,761 |
| Travel | 14,131 | 20,828 | 16,029 | 20,289 | 27,210 | 27,210 |
| Supplies | 178,696 | 256,221 | 340,281 | 316,557 | 564,488 | 232,791 |
| Equipment Replacement | 3,745 | - | 17,076 | 107,443 | - | - |
| Subtotal - Other Charges | 23,843,962 | 23,669,741 | 23,398,180 | 24,195,394 | 27,267,159 | 26,919,762 |
| TOTAL | \$ 32,356,373 | \$ 32,645,002 | \$ 33,327,545 | \$ 33,977,284 | \$ 35,576,624 | \$ 35,147,704 |

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. They also have access to instructional equipment and computers that are maintained by professional craftsmen or technicians.

| Budgeted Positions: | <u>FY2016</u> | <u>FY2017</u> | <u>FY2018</u> | <u>FY2019</u> | <u>FY2020</u> | <u>FY2021</u> |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| Secretary | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| Clerical | 14.00 | 19.00 | 19.00 | 19.00 | 22.00 | 22.00 |
| Maintenance/Warehouse/Security * | 209.49 | 212.49 | 216.49 | 231.49 | 284.96 | 284.96 |
| Custodial ** | 1,115.75 | 1,139.75 | 1,139.75 | 1,155.25 | 1,180.26 | 1,180.26 |
| Other Management | 7.00 | 7.00 | 7.00 | 8.00 | 8.00 | 8.00 |
| Other Administrative | 2.99 | 3.00 | 3.00 | 3.00 | 4.00 | 4.00 |
| Other Salaries | <u>8.00</u> | <u>8.00</u> | <u>8.00</u> | <u>10.00</u> | <u>10.00</u> | <u>10.00</u> |
| Total | 1,363.23 | 1,395.24 | 1,399.24 | 1,432.74 | 1,515.22 | 1,515.22 |

* 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 141 schools and an additional 55 other locations with 28,531,574 square feet of building space, 4,496 acres of land, and 1,100 pieces of playground equipment. 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.

| | FY2016 Actual | FY2017 Actual | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2021 Budget |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Classified Substitutes | \$ 495,287 | \$ 439,479 | \$ 487,123 | \$ 424,498 | \$ 518,000 | \$ 518,000 |
| Secretaries | 284,197 | 288,564 | 298,313 | 305,482 | 311,780 | 310,780 |
| Clerical | 667,837 | 810,086 | 865,221 | 942,253 | 1,102,340 | 1,105,968 |
| Maint/Transp/Whse/Security | 13,454,523 | 14,267,160 | 14,779,313 | 15,966,458 | 18,555,107 | 18,745,443 |
| Custodial Personnel | 32,864,236 | 34,210,986 | 35,176,718 | 36,548,985 | 38,880,883 | 40,370,309 |
| Other Management Personnel | 870,265 | 865,346 | 907,078 | 1,007,195 | 1,109,081 | 1,109,081 |
| Other Administrative Personnel | 257,576 | 255,548 | 267,865 | 275,281 | 350,530 | 367,511 |
| Other Salaries & Compensation | 576,409 | 609,129 | 634,980 | 622,320 | 805,551 | 814,279 |
| Health Insurance | 8,937,206 | 10,867,364 | 12,231,385 | 11,851,434 | 13,518,319 | 14,580,422 |
| Medicare | 653,159 | 685,399 | 709,160 | 748,533 | 772,771 | 892,353 |
| Teacher Retirement System | 2,860,422 | 3,032,486 | 3,644,225 | 4,893,941 | 5,794,829 | 5,213,563 |
| Worker's Compensation | 248,958 | 260,680 | 268,608 | 282,739 | 292,346 | 308,168 |
| Gwinnett Retirement System | 1,417,669 | 1,574,199 | 1,880,477 | 2,974,843 | 3,407,769 | 3,933,467 |
| Other Employee Benefits | 184,230 | 191,859 | 197,103 | 203,015 | 216,273 | 240,345 |
| Subtotal - Salaries & Benefits | 63,771,974 | 68,358,285 | 72,347,569 | 77,046,977 | 85,635,579 | 88,509,689 |
| Purchased Services | 15,546,616 | 16,024,030 | 15,021,475 | 16,546,199 | 18,647,573 | 17,564,357 |
| Travel | 12,220 | 23,721 | 24,631 | 27,883 | 9,919 | 10,119 |
| Supplies | 25,713,878 | 25,370,332 | 26,523,137 | 27,324,250 | 26,564,740 | 26,238,150 |
| Equipment Replacement | 990,161 | 516,285 | 842,159 | 1,586,665 | 1,021,753 | 832,832 |
| Subtotal - Other Charges | 42,262,875 | 41,934,368 | 42,411,402 | 45,484,997 | 46,243,985 | 44,645,458 |
| TOTAL | \$ 106,034,849 | \$ 110,292,653 | \$ 114,758,971 | \$ 122,531,974 | \$ 131,879,564 | \$ 133,155,147 |

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>FY2016</u> | <u>FY2017</u> | <u>FY2018</u> | <u>FY2019</u> | <u>FY2020</u> | <u>FY2021</u> |
|-----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Clerical | 57.00 | 77.00 | 77.98 | 77.98 | 77.98 | 77.98 |
| Bus Driver | 1,664.00 | 1,637.00 | 1,647.00 | 1,647.00 | 1,647.00 | 1,647.00 |
| Other Transportation | 213.00 | 230.00 | 235.00 | 244.00 | 244.00 | 244.00 |
| Other Management | 1.00 | 1.00 | 1.00 | 2.00 | 2.00 | 2.00 |
| Other Salaries | <u>56.49</u> | <u>56.49</u> | <u>56.49</u> | <u>56.49</u> | <u>56.49</u> | <u>56.49</u> |
| Total | 1,991.49 | 2,001.49 | 2,017.47 | 2,027.47 | 2,027.47 | 2,027.47 |

FY2020 Transportation facts: GCPS has 1900 buses in its fleet, making it the largest school-district owned fleet in the nation. We transport more than 133,744 students twice daily over 8443 routes traveling more than 23,800,000 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 \$90,000 on average.

| | FY2016 Actual | FY2017 Actual | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2021 Budget |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Clerical | \$ 2,528,292 | \$ 3,556,423 | \$ 3,840,865 | \$ 4,019,610 | \$ 3,597,665 | \$ 3,630,456 |
| Bus Drivers | 46,642,564 | 45,837,819 | 47,372,347 | 51,157,672 | 54,048,006 | 52,800,096 |
| Maint/Transp/Whse/Security | 5,413,269 | 6,079,995 | 6,636,607 | 7,427,392 | 8,662,278 | 8,807,635 |
| Other Management Personnel | 124,800 | 125,370 | 127,877 | 167,112 | 262,231 | 262,231 |
| Other Salaries & Compensation | 3,500,272 | 3,447,246 | 3,515,673 | 3,502,434 | 3,681,239 | 3,682,574 |
| Health Insurance | 11,909,517 | 13,891,428 | 15,381,166 | 14,833,141 | 17,398,510 | 17,143,643 |
| Medicare | 758,848 | 771,782 | 807,193 | 876,475 | 1,099,544 | 997,299 |
| Teacher Retirement System | 1,166,490 | 1,387,803 | 1,708,057 | 2,254,746 | 2,414,197 | 2,199,811 |
| Worker's Compensation | 294,202 | 298,611 | 310,554 | 333,715 | 303,692 | 336,848 |
| Gwinnett Retirement System | 1,769,368 | 1,907,393 | 2,332,807 | 3,632,834 | 3,660,317 | 4,308,926 |
| Other Employee Benefits | 292,668 | 292,329 | 291,069 | 294,662 | 292,946 | 320,712 |
| Subtotal - Salaries & Benefits | 74,400,290 | 77,596,199 | 82,324,215 | 88,499,793 | 95,420,625 | 94,490,231 |
| Purchased Services | 7,383,351 | 7,256,457 | 7,060,459 | 5,876,040 | 7,327,400 | 6,918,115 |
| Travel | 65,686 | 46,147 | 40,770 | 48,718 | 61,041 | 71,041 |
| Supplies | 12,409,213 | 13,135,811 | 14,544,636 | 15,312,288 | 15,531,556 | 15,532,127 |
| Equipment Replacement | 1,506,740 | 4,970,608 | 7,851,104 | 2,481,042 | 4,217,638 | 1,349,902 |
| Subtotal - Other Charges | 21,364,990 | 25,409,023 | 29,496,969 | 23,718,088 | 27,137,635 | 23,871,185 |
| TOTAL | \$ 95,765,280 | \$ 103,005,222 | \$ 111,821,184 | \$ 112,217,881 | \$ 122,558,260 | \$ 118,361,416 |

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>FY2016</u> | <u>FY2017</u> | <u>FY2018</u> | <u>FY2019</u> | <u>FY2020</u> | <u>FY2021</u> |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| Secretary | 16.49 | 15.00 | 17.00 | 18.00 | 19.00 | 19.00 |
| Clerical | 44.49 | 44.49 | 48.98 | 50.98 | 48.98 | 48.98 |
| Family Services - Parent Coordinator | 6.35 | 8.11 | 13.32 | 13.46 | 15.96 | 15.96 |
| Research Personnel | 6.75 | 7.00 | 8.00 | 8.00 | 8.00 | 8.00 |
| Planning Staff | 5.00 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 |
| Other Management | 49.00 | 51.00 | 54.49 | 55.49 | 59.49 | 59.49 |
| Other Administrative | 8.00 | 14.47 | 36.92 | 35.96 | 39.47 | 39.47 |
| Other Salaries | 81.49 | 85.96 | 68.49 | 75.49 | 83.98 | 83.98 |
| Total | 217.57 | 230.53 | 251.70 | 261.88 | 279.38 | 279.38 |

Computer information systems is one facet of the central support function. The Information Management Division 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.

| | FY2016 Actual | FY2017 Actual | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2021 Budget |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Certified Substitutes | \$ 27,475 | \$ 23,834 | \$ 92,429 | \$ 78,045 | \$ 42,400 | \$ 42,400 |
| Secretaries | 684,049 | 694,179 | 764,373 | 909,978 | 1,118,460 | 1,039,062 |
| Clerical | 2,089,662 | 2,118,739 | 2,261,187 | 2,445,005 | 2,426,647 | 2,576,660 |
| Research Personnel | 698,899 | 635,121 | 762,348 | 859,313 | 873,013 | 884,141 |
| Planning Staff | 441,957 | 464,181 | 475,303 | 488,800 | 505,472 | 506,830 |
| Family Services - Parent Coord | 424,309 | 566,446 | 890,179 | 994,887 | 1,181,834 | 1,204,956 |
| Other Management Personnel | 5,108,120 | 5,608,253 | 5,877,129 | 6,907,330 | 7,801,407 | 7,382,896 |
| Other Administrative Personnel | 591,970 | 1,129,790 | 2,450,386 | 2,892,660 | 3,390,732 | 3,433,944 |
| Other Salaries & Compensation | 7,298,129 | 7,695,417 | 7,092,816 | 7,582,639 | 7,526,114 | 7,653,099 |
| Health Insurance | 1,388,482 | 1,723,636 | 2,122,975 | 2,205,752 | 2,617,888 | 2,620,482 |
| Medicare | 229,833 | 253,001 | 278,096 | 314,604 | 335,099 | 354,298 |
| Teacher Retirement System | 2,137,248 | 2,321,254 | 3,028,390 | 4,195,740 | 5,014,313 | 4,425,000 |
| Worker's Compensation | 86,801 | 94,684 | 103,343 | 115,334 | 122,340 | 122,172 |
| Gwinnett Retirement System | 485,566 | 553,542 | 706,919 | 1,178,602 | 1,415,612 | 1,560,018 |
| Other Employee Benefits | 34,963 | 35,887 | 39,182 | 42,996 | 45,050 | 48,056 |
| Subtotal - Salaries & Benefits | 21,727,463 | 23,917,964 | 26,945,055 | 31,211,685 | 34,416,381 | 33,854,014 |
| Purchased Services | 19,671,435 | 22,614,607 | 21,129,825 | 16,371,175 | 24,372,091 | 20,257,999 |
| Travel | 112,499 | 159,460 | 135,732 | 165,865 | 242,925 | 261,125 |
| Supplies | 10,485,243 | 11,710,020 | 13,926,953 | 12,034,578 | 17,033,735 | 13,147,060 |
| Equipment Replacement | 1,016,303 | 799,167 | 493,935 | 188,546 | 600,860 | 158,263 |
| Subtotal - Other Charges | 31,285,480 | 35,283,254 | 35,686,445 | 28,760,164 | 42,249,611 | 33,824,447 |
| TOTAL | \$ 53,012,943 | \$ 59,201,218 | \$ 62,631,500 | \$ 59,971,849 | \$ 76,665,992 | \$ 67,678,461 |

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.

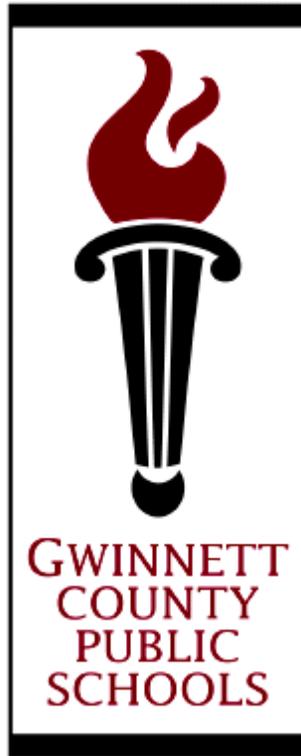
| | FY2016 Actual | FY2017 Actual | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2021 Budget |
|-----------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Purchased Services | \$ - | \$ - | \$ 13,318 | \$ 62,077 | \$ 67,636 | \$ 62,611 |
| Travel | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Equipment Replacement | - | - | - | - | - | - |
| TOTAL | \$ - | \$ - | \$ 13,318 | \$ 62,077 | \$ 67,636 | \$ 62,611 |

| | <u>FY2016 Actual</u> | <u>FY2017 Actual</u> | <u>FY2018 Actual</u> | <u>FY2019 Actual</u> | <u>FY2020 Budget</u> | <u>FY2021 Budget</u> |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Transfers to Other Funds | 11,840,991 | 11,414,269 | 17,932,020 | 18,194,539 | 11,629,143 | 10,607,921 |
| <u>Total Expenditures - General Fund</u> | <u>\$ 1,452,429,208</u> | <u>\$ 1,508,626,808</u> | <u>\$ 1,618,062,844</u> | <u>\$ 1,727,316,338</u> | <u>\$ 1,861,528,982</u> | <u>\$ 1,817,001,242</u> |
| Enrollment | 176,052 | 178,214 | 179,266 | 179,758 | 180,589 | 181,268 |
| Per Pupil Expenditures (excluding transfers) | \$ 8,183 | \$ 8,401 | \$ 8,926 | \$ 9,508 | \$ 10,244 | \$ 9,965 |

Gwinnett County Public Schools

Special Revenue Fund

FY2021 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

| | FY2016 Actuals | FY2017 Actuals | FY2018 Actuals | FY2019 Actuals | FY2020 Budget | FY2021 Budget |
|--------------|----------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|
| Federal | \$ 76,124,606 | \$ 77,890,736 | \$ 75,424,843 | \$ 81,633,515 | \$ 90,551,417 | \$ 116,792,676 |
| State | 1,009,752 | 896,466 | 378,339 | 331,042 | 282,472 | 271,229 |
| Local | 1,984,284 | 776,670 | 493,960 | 362,574 | 431,890 | 116,890 |
| Totals | 79,118,642 | 79,563,872 | 76,297,142 | 82,327,131 | 91,265,779 | 117,180,795 |
| General Fund | 3,899,293 | 4,672,093 | 7,455,074 | 7,795,964 | 10,351,806 | 10,330,584 |
| Totals | \$ <u>83,017,935</u> | \$ <u>84,235,965</u> | \$ <u>83,752,216</u> | \$ <u>90,123,095</u> | \$ <u>101,617,585</u> | \$ <u>127,511,379</u> |

| | Current 2020 Budget | Projected 2021 Budget |
|-----------------------------------|--------------------------------|----------------------------------|
| Beginning Balance: | \$ 968,984 | \$ 520,759 |
| Revenue: | | |
| Local | 431,890 | 116,890 |
| State | 282,472 | 271,229 |
| Federal | 90,551,417 | 116,792,676 |
| Total Revenue | <u>91,265,779</u> | <u>117,180,795</u> |
| Transfers In | 10,351,806 | 10,330,584 |
| Total Sources Available | <u>\$ 102,586,569</u> | <u>\$ 128,032,138</u> |
| Expenditures: | | |
| Instruction | \$ 78,102,258 | \$ 111,529,864 |
| Student Support Services | 5,829,278 | 5,694,704 |
| Improvement of Instruction | 2,931,488 | 231,505 |
| Instructional Staff Development | 8,157,162 | 5,641,015 |
| Media Services | 5,043 | - |
| General Administration | 1,937,729 | - |
| School Administration Services | 45,901 | - |
| Business Support Services | 275,877 | 116,890 |
| Maintenance & Operations | 569,087 | 544,288 |
| Transportation | 179,218 | - |
| Central Support Services | 834,346 | 658,913 |
| Other Support Services | 32,414 | 58,400 |
| Federal Grant Administration | 3,166,009 | 3,035,800 |
| School Nutrition Program | - | - |
| Total Expenditures | <u>102,065,810</u> | <u>127,511,379</u> |
| Ending Fund Balance | 520,759 | 520,759 |
| Total Expenditures & Fund Balance | <u>\$ 102,586,569</u> | <u>\$ 128,032,138</u> |

| | <u>Funding Source</u> | <u>Current 2020 Budget</u> | <u>Projected 2021 Budget</u> |
|--|---------------------------|--------------------------------|----------------------------------|
| <u>Bright from the Start</u> | | | |
| This grant represents funds for the purpose of operating a Pre-kindergarten program for 4 year old children. | Beginning Bal. | - | - |
| | State | 271,229 | 271,229 |
| | Other Federal Grants | - | - |
| | Total | 271,229 | 271,229 |
| <u>Coronavirus Aid, Relief, and Economic Security (CARES) Act</u> | | | |
| This grant provides federal funding for the purpose of providing economic relief due to the public health emergency caused by COVID-19. | Federal | - | 32,259,639 |
| <u>Department of Administrative Services (DOAS)</u> | | | |
| This grant provides business and finance support to local schools and central office staff. | Beginning Bal. | 520,759 | 520,759 |
| | Local | 116,890 | 116,890 |
| | Total | 637,649 | 637,649 |
| <u>GoSTEM Initiative</u> | | | |
| This grant is established to provide accounting of local funds committed for the purpose of strengthening the pipeline of students into post-secondary STEM (Science, Technology, Engineering, and Mathematics) education. | Beginning Bal. | 124,164 | - |
| | Local | - | - |
| <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 | 104,624 | 124,641 |
| <u>IDEA Flow Through</u> | | | |
| This grant provides additional instructional support for students with disabilities. | Transfer In | 9,996,336 | 9,979,114 |
| | Federal | 28,952,933 | 28,862,933 |
| | Total | 38,949,269 | 38,842,047 |
| <u>IDEA Preschool Special Education Program</u> | | | |
| This grant provides funding for the educational needs of pre-kindergarten children with disabilities. | Transfer In | 355,470 | 351,470 |
| | Federal | 687,320 | 691,320 |
| | Total | 1,042,790 | 1,042,790 |

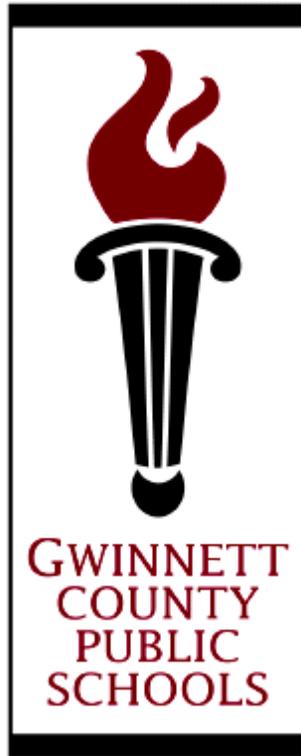
| | <u>Funding Source</u> | <u>Current 2020 Budget</u> | <u>Projected 2021 Budget</u> |
|---|-----------------------|----------------------------|------------------------------|
| <u>Innovation Grants - Governors' Office of Student Achievement</u> | | | |
| This grant provides funding for the purpose of increasing student achievement and providing reform opportunities through unique and challenging educational programs. | State | 11,243 | - |
| <u>New Schools Grant</u> | | | |
| This grant provides funding from the NewSchools Venture Fund for the purpose of supporting the Meadowcreek Cluster of Schools. | Beginning Bal. | 70,947 | - |
| | Local | <u>315,000</u> | <u>-</u> |
| | Total | 385,947 | - |
| <u>Perkins Grant Programs</u> | | | |
| This grant provides secondary vocational education programs throughout the school district. | Federal | 1,341,043 | 1,316,043 |
| <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 | 2,930 | - |
| <u>Band Uniforms</u> | | | |
| This grant provides accounting of local school funding that is committed for new band uniforms. | Beginning Bal. | 158,987 | - |
| | Local | - | - |
| <u>The M.A.P.L.E Grant</u> | | | |
| This grant provides local funding from the John & Laura Arnold Foundation thru Georgia State University to support research on the effective use of data in decision making to improve instruction. | Beginning Bal. | 94,127 | - |
| | Local | <u>-</u> | <u>-</u> |
| | Total | 94,127 | - |

| | Funding Source | Current 2020 Budget | Projected 2021 Budget |
|--|---------------------------|--------------------------------|----------------------------------|
| <u>Title I</u> | | | |
| This grant provides federal funding for the purpose of helping disadvantaged children meet challenging State academic content and student academic achievement standards. | Federal | 44,754,589 | 41,606,585 |
| <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 | 52,140 | 37,483 |
| <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 | 6,048,854 | 4,824,426 |
| <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 | 4,273,310 | 3,840,163 |
| <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 | 4,333,674 | 3,229,443 |

Gwinnett County Public Schools

Capital Projects Fund

FY2021 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 V (July 1, 2017 - June 30, 2022)

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 \$950 million over the five year period. Revenue will be used for building projects, 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

| | <u>Current FY2020 Budget</u> | <u>Projected FY2021 Budget</u> |
|--|----------------------------------|------------------------------------|
| Beginning Balance | \$ 269,746,123 | \$ 195,738,381 - |
| <u>Revenue</u> | | |
| Sales Tax Receipts | 155,605,877 | 163,704,000 |
| Investment Income | 400,000 | 800,000 |
| Issuance of Bonds | - | - |
| State Capital Outlay | 1,500,000 | 1,500,000 |
| Transfer In | <u>3,506,835</u> | <u>3,475,270</u> |
| Total Revenue | <u>161,012,712</u> | <u>169,479,270</u> |
| Total Sources Available | <u><u>430,758,835</u></u> | <u><u>365,217,651</u></u> |
| <u>Expenditures:</u> | | |
| Expenses | 168,255,674 | 126,108,770 |
| Transfers | <u>66,764,780</u> | <u>60,346,195</u> |
| Total Expenditures | <u>235,020,454</u> | <u>186,454,965</u> |
| Ending Fund Balance | <u>195,738,381</u> | <u>178,762,686</u> |
| Total Expenditures & Fund Balance | <u><u>430,758,835</u></u> | <u><u>365,217,651</u></u> |

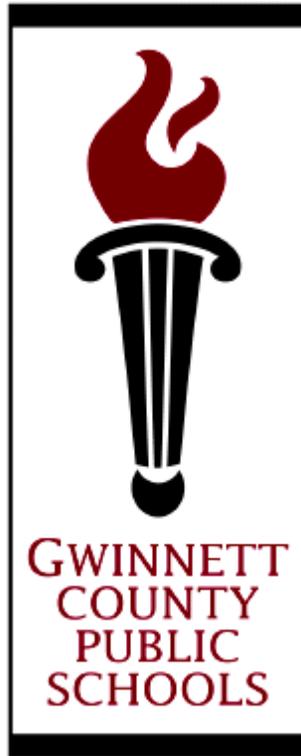
Projected FY21 Budget by Funding Source

| | SPLOST V Fund 227 | GO Bonds Fund 245 | TOTAL |
|-----------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Balance | \$ 58,808,153 | \$ 136,930,228 | \$ 195,738,381 |
| Revenue | | | |
| Sales Tax Receipts | 163,704,000 | - | \$ 163,704,000 |
| Investment Income | 300,000 | 500,000 | \$ 800,000 |
| State Capital Outlay | 1,500,000 | | \$ 1,500,000 |
| Transfer In (Project Mngt) | 3,475,270 | - | \$ 3,475,270 |
| Total Revenue | <u>168,979,270</u> | <u>500,000</u> | <u>169,479,270</u> |
| Total Sources Available | <u>\$ 227,787,423</u> | <u>\$ 137,430,228</u> | <u>\$ 365,217,651</u> |
| Expenditures | | | |
| Construction | 18,750,000 | 54,000,000 | 72,750,000 |
| Technology | 13,875,000 | 16,000,000 | 29,875,000 |
| Furniture & Equipment - Schools | 3,880,000 | 1,000,000 | 4,880,000 |
| Financial Services | 128,500 | - | 128,500 |
| Data Governance | 1,500,000 | 4,000,000 | 5,500,000 |
| Network Security | 2,000,000 | | 2,000,000 |
| School Bldg Safety | - | 2,500,000 | 2,500,000 |
| Bus Purchases | 4,000,000 | 1,000,000 | 5,000,000 |
| Project Management | 3,475,270 | - | 3,475,270 |
| Transfer to Other Funds | 60,346,195 | - | 60,346,195 |
| Total Expenditures | <u>107,954,965</u> | <u>78,500,000</u> | <u>186,454,965</u> |
| Ending Fund Balance | <u>119,832,458</u> | <u>58,930,228</u> | <u>178,762,686</u> |
| Total Expenditures & Fund Balance | <u>\$ 227,787,423</u> | <u>\$ 137,430,228</u> | <u>\$ 365,217,651</u> |

Breakdown of selected expense categories by project

FY21 Projected Budget

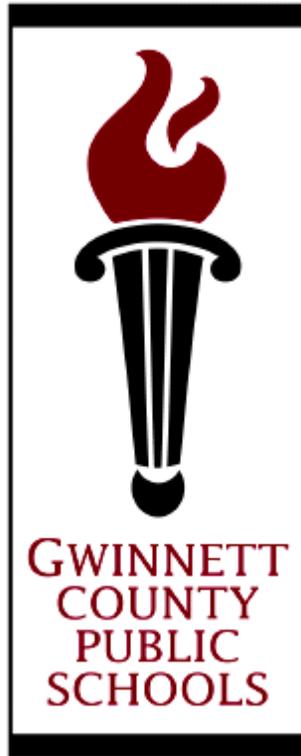
| | <u>SPLOST V</u> | <u>G. O. Bonds</u> | <u>TOTAL</u> |
|--|-----------------|--------------------|--------------|
| Construction | | | |
| Benefield ES Addition/Renovation | | 2,000,000 | 2,000,000 |
| Berkmar HS Addition | | 10,000,000 | 10,000,000 |
| Central Gwinnett HS Fine Arts | | 5,000,000 | 5,000,000 |
| Chesney ES addition | 1,500,000 | - | 1,500,000 |
| Grayson HS Addition/Renovation | | 5,000,000 | 5,000,000 |
| Give South | 2,500,000 | - | 2,500,000 |
| Seckinger HS | | 30,000,000 | 30,000,000 |
| Athletic Facilities | | 1,000,000 | 1,000,000 |
| Roof Replacement | 5,000,000 | - | 5,000,000 |
| Gym/Kitchen HVAC Project | 3,750,000 | - | 3,750,000 |
| Systemwide Improvement | 6,000,000 | 1,000,000 | 7,000,000 |
| Technology | | | |
| Central Gwinnett HS Fine Arts | 500,000 | | 500,000 |
| Chesney ES addition | 200,000 | | 200,000 |
| Parkview HS Addition/Renovation | 500,000 | | 500,000 |
| IMT System Development | 675,000 | | 675,000 |
| Remote Access | 2,500,000 | | 2,500,000 |
| E-Class System Development | 5,000,000 | | 5,000,000 |
| Growth Computers | 1,500,000 | | 1,500,000 |
| HS Technology Refresh | 1,000,000 | | 1,000,000 |
| Network Mngt/Intrusion Detection | 1,000,000 | | 1,000,000 |
| Central Office Refresh | 1,000,000 | | 1,000,000 |
| Seckinger HS | - | 5,000,000 | 5,000,000 |
| Collaborative System | - | 3,000,000 | 3,000,000 |
| MS Technology Refresh | | 6,000,000 | 6,000,000 |
| Intercom Replacement | | 2,000,000 | 2,000,000 |
| Furniture & Equipment Schools | | | |
| Benefield ES Addition/Renovation | 130,000 | | 130,000 |
| Chesney ES addition | 150,000 | | 150,000 |
| Parkview HS Addition/Renovation | 100,000 | | 100,000 |
| Seckinger HS | - | 1,000,000 | 1,000,000 |
| Fine arts | 1,000,000 | | 1,000,000 |
| Growth & Replacement | 2,500,000 | - | 2,500,000 |



Gwinnett County Public Schools

Debt Service Fund

FY2021 Public Budget Document



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 @ 6/30/2020 | Principal Retired in FY2021 | Principal Outstanding @ 6/30/2021 |
|--------------|--|--------------------------------------|--------------------------------|--------------------------------------|
| Series 2009 | \$ 18,980 | \$ 18,980 | \$ - | \$ 18,980 |
| Series 2010 | \$ 19,640 | \$ 19,640 | \$ - | \$ 19,640 |
| Series 2010 | \$ 255,080 | \$ 191,665 | \$ 17,930 | \$ 173,735 |
| Series 2013 | \$ 211,380 | \$ 28,255 | \$ 8,940 | \$ 19,315 |
| Series 2015 | \$ 252,440 | \$ 249,295 | \$ 825 | \$ 248,470 |
| Series 2017 | \$ 97,335 | \$ 92,515 | \$ 1,505 | \$ 91,010 |
| Series 2019 | \$ 173,355 | \$ 168,355 | \$ 5,000 | \$ 163,355 |
| Series 2019b | \$ 94,255 | \$ 94,255 | \$ 1,040 | \$ 93,215 |
| Total | <u>\$ 1,122,465</u> | <u>\$ 862,960</u> | <u>\$ 35,240</u> | <u>\$ 827,720</u> |

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>FY2020</u> | <u>FY2021</u> |
|--|---------------|---------------|
| Millage rate required to fund Long-term debt | 1.90 | 1.90 |

Short-term Debt Obligations from SPLOST Programs

(amount expressed in thousands)

| | <u>SPLOST V</u> |
|---|-----------------|
| Original Par Amount of Principal Issued | \$ 305,000 |
| Principal Outstanding @ 6/30/2020 | \$ 174,775 |
| Principal Retired in FY2021 | \$ 64,775 |
| Principal Outstanding @ 6/30/2021 | \$ 110,000 |

In addition to approving the SPLOST V 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 FY2020 Budget | Projected FY2021 Budget |
|-------------------------------|----------------------------------|------------------------------------|
| Beginning Balance | \$ 129,900,761 | \$ 79,542,744 |
| Revenue: | | |
| Ad Valorem Taxes | 62,062,709 | 65,075,000 |
| Investment Income | 600,000 | 550,000 |
| Other Federal Revenue | 960,000 | 960,000 |
| Total Revenue | <u>63,622,709</u> | <u>66,585,000</u> |
| Transfers In | <u>63,257,945</u> | <u>56,870,925</u> |
| Total Sources Available | <u>\$ 256,781,415</u> | <u>\$ 202,998,669</u> |
| Expenditures: | | |
| Payment of Principal | \$ 121,145,000 | \$ 119,270,000 |
| Payment of Interest | 56,083,671 | 49,913,199 |
| Dues & Fees | <u>10,000</u> | <u>10,000</u> |
| Total Expenditures | <u>177,238,671</u> | <u>169,193,199</u> |
| Ending Fund Balance | <u>79,542,744</u> | <u>33,805,470</u> |
| Total Expenses & Fund Balance | <u>\$ 256,781,415</u> | <u>\$ 202,998,669</u> |

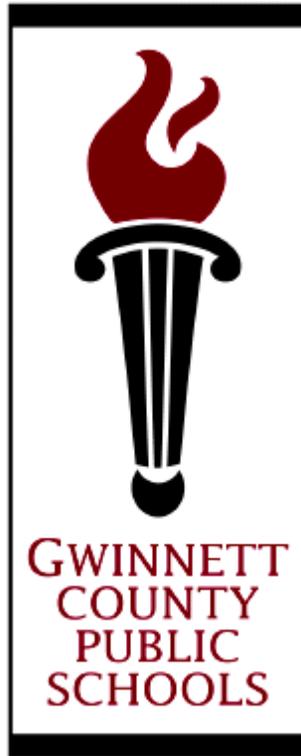
Projected FY2021 Budget by Fund

| | General Obligation <u>Debt</u> | Certificates of <u>Participation</u> | SPLOST V <u>Debt</u> | <u>TOTAL</u> |
|-----------------------------------|--------------------------------------|--|-------------------------|-----------------------|
| Beginning Balance | \$ 35,369,248 | \$ 3,313,145 | \$ 40,860,351 | \$ 79,542,744 |
| <u>Revenue</u> | | | | |
| Ad Valorem Taxes | 65,075,000 | - | - | 65,075,000 |
| Investment Income | 350,000 | - | 200,000 | 550,000 |
| Other Federal Revenue | 960,000 | - | - | 960,000 |
| Total Revenue | <u>66,385,000</u> | <u>-</u> | <u>200,000</u> | <u>66,585,000</u> |
| Transfer from Other Funds | - | 24,870,925 | 32,000,000 | 56,870,925 |
| Total Sources Available | <u>\$ 101,754,248</u> | <u>\$ 28,184,070</u> | <u>\$ 73,060,351</u> | <u>\$ 202,998,669</u> |
| <u>Expenditures</u> | | | | |
| Payment of principal | 35,240,000 | 19,255,000 | 64,775,000 | 119,270,000 |
| Payment of interest | 36,407,199 | 5,615,925 | 7,890,075 | 49,913,199 |
| Dues & Fees | 10,000 | - | - | 10,000 |
| Total Expenditures | <u>71,657,199</u> | <u>24,870,925</u> | <u>72,665,075</u> | <u>169,193,199</u> |
| Ending Fund Balance | <u>30,097,049</u> | <u>3,313,145</u> | <u>395,276</u> | <u>33,805,470</u> |
| Total Expenditures & Fund Balance | <u>\$ 101,754,248</u> | <u>\$ 28,184,070</u> | <u>\$ 73,060,351</u> | <u>\$ 202,998,669</u> |

Gwinnett County Public Schools

Enterprise Fund

FY2021 Public Budget Document



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 lunches are planned using a Food-Based Menu Planning Approach and contain 5 food components- Fruits, Vegetables, Grains, Meat/Meat Alternate and Milk. A reimbursable meal must contain 3 of the 5 components at a minimum and 5 of the 5 components at a maximum. A reimbursable meal must also contain at least one serving of the fruit or vegetable component. At the Elementary and Middle Schools, student may take up to 1 serving from the fruit component and up to 2 servings from the vegetable component. At High Schools, students may up to 2 servings from the fruit and vegetable component.

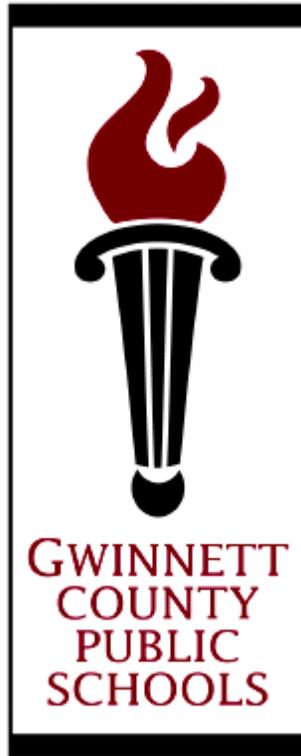
All breakfasts are planned using a Food-Based Menu Planning Approach and contain 3 food components- Grains, Fruit and Milk. Within the 3 food components, 4 food items will be offered. A reimbursable meal at breakfast must include 3 of the 4 food items at a minimum and all 4 food items at a maximum. A reimbursable breakfast must also include at least one serving of fruit. The district will be offering the Universal Breakfast Program at all Title 1 schools. This means all students at these schools have the opportunity to eat breakfast at no cost.

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 FY2021 are 20,287,800 student lunches and 10,210,140 student breakfasts. There will be 135 serving locations with a staff of over 1,500 employees. Approximately 52.2% of all students are eligible to receive meals that are either free or reduced price. System-wide year-to-date participation in the school nutrition program as of December 2019 was 34.0% for breakfast and 67.6% for lunch.

All meal prices will remain the same in FY2021. Lunch prices will be \$2.25 at the Elementary level and \$2.50 at the Middle/High levels. Breakfast will be \$1.50 at all levels. Reduced meal prices will remain \$.30 for Breakfast and \$.40 for Lunch. Adult meal prices will be \$1.75 for Breakfast and \$3.00 for Lunch at all levels. Milk prices will remain \$.40 cents.

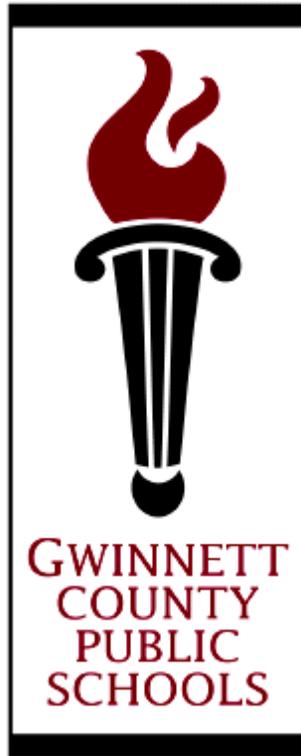
| | <u>Current FY2020 Budget</u> | <u>Projected FY2021 Budget</u> |
|-----------------------------------|----------------------------------|------------------------------------|
| Beginning Balance | \$ 2,514,620 | \$ 2,108,253 |
| <u>Revenue:</u> | | |
| Local | 27,290,601 | 28,322,136 |
| State | 2,410,249 | 2,504,619 |
| Federal | 71,473,788 | 73,179,025 |
| Transfers from Other Funds | <u>277,337</u> | <u>277,337</u> |
| Total Revenue | 101,451,975 | 104,283,117 |
| Total Sources Available | <u><u>\$ 103,966,595</u></u> | <u><u>\$ 106,391,370</u></u> |
| <u>Expenditures:</u> | | |
| Salaries | \$ 22,792,230 | \$ 24,562,669 |
| Fringe Benefits | <u>12,767,685</u> | <u>12,544,781</u> |
| Subtotal | 35,559,915 | 37,107,450 |
| Food (Including USDA Commodities) | 45,988,000 | 46,090,890 |
| Purchased Services | 12,141,314 | 12,556,650 |
| Travel | 34,500 | 35,000 |
| Supplies / Uniforms | 6,138,113 | 7,107,212 |
| Equipment | <u>1,996,500</u> | <u>1,590,000</u> |
| Subtotal | 66,298,427 | 67,379,752 |
| Total Expenditures | 101,858,342 | 104,487,202 |
| Ending Fund Balance | <u>2,108,253</u> | <u>1,904,168</u> |
| Total Expenses & Fund Balance | <u><u>\$ 103,966,595</u></u> | <u><u>\$ 106,391,370</u></u> |



Gwinnett County Public Schools

Internal Service Fund

FY2021 Public Budget Document



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 \$750,000 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 \$4000 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.

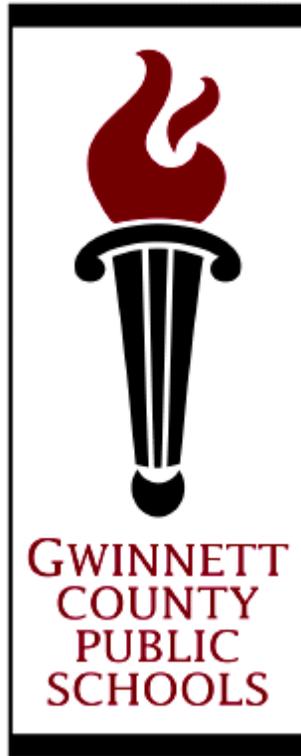
Disability Insurance Fund

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.

| | <u>Current FY2020 Budget</u> | <u>Projected FY2021 Budget</u> |
|---|----------------------------------|------------------------------------|
| Beginning Balance | \$ 7,033,545 | \$ 5,111,826 |
| <u>Revenue - Charges for Services:</u> | | |
| Worker's Compensation: Payroll Assessment | 5,400,000 | 6,000,000 |
| Disability Insurance: Payroll Deductions and Employer Contributions | 2,288,287 | 2,307,528 |
| Print Shop: Printing Requisitions | 2,041,155 | 2,056,921 |
| Transfers from Other Funds | 1,000,000 | - |
| Total Revenue | <u>\$ 17,762,987</u> | <u>\$ 15,476,275</u> |
| <u>Expenditures:</u> | | |
| Risk Management / Worker's Compensation | \$ 8,304,138 | \$ 8,325,259 |
| Disability Insurance Fund | 2,305,868 | 2,307,528 |
| Print Shop Fund | 2,041,155 | 2,056,921 |
| Total Expenditures | \$ 12,651,161 | \$ 12,689,708 |
| Ending Fund Balance | <u>5,111,826</u> | <u>2,786,567</u> |
| Total Expenditures & Fund Balance | <u>\$ 17,762,987</u> | <u>\$ 15,476,275</u> |



Gwinnett County Public Schools

Glossary of Terms

FY2021 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 function as a clearing mechanism 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.