



**Gwinnett County
Public Schools**

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

**FY2023 Public Budget Document
July 1, 2022–June 30, 2023**

Gwinnett County Public Schools

FY2023 Public Budget Document

Superintendent's Recommendation

Dr. Calvin J. Watts

CEO/Superintendent

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

**Gwinnett County Public Schools
Fiscal Year 2023 Superintendent's Recommended Budget
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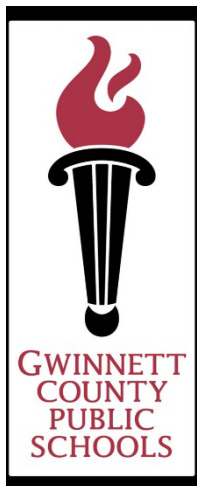
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Gwinnett County Public Schools

Budget Introduction

FY2023 Public Budget Document



Message from the Superintendent

Gwinnett County Public Schools (GCPS) is in a season of transition as we complete the fiscal year 2023 (FY2023) budget process. During my *Look, Listen, and Learn* tour, I heard from many of you within our community about your priorities for our district. I appreciate the rich diversity that exists within the largest school district in Georgia and the 11th largest school district in the country. I also understand the desire to unify around our support of our children and our commitment to ensuring that each and every child is ready for their future and not our past. The FY2023 budget represents our first opportunity to

align our financial investments with the student-centered priorities expressed by our staff, families, and community.

As part of the *Learning 2025* network, GCPS is one of 125 demonstration districts seeking to redesign public education. GCPS will shift our culture to one that is whole learner focused, where each and every child is known by name, by face, by individual strength, and need. We will ensure that no learner is marginalized by creating school climates where students and staff feel valued and accepted no matter their race, gender, ethnicity, native language, disability, or religion. We know that our students live in a world where diversity is a fact – as evidenced by Gwinnett County’s status as one of the most diverse counties in the United States. Part of our efforts to be future-driven must include preparing our children to live and work with people who may be quite different from them. These intentional culture shifts will require that we align our resources to support this new reality.

Our budget investments will bolster the resources needed to support our shared vision of success for our students. We must deploy learning accelerators, like instructional technology that creates more individualized learning opportunities for students and other instructional materials that support teachers to fully align their lessons to the AKS. We will provide greater access to early learning for students to start school kindergarten-ready and quickly acquire foundational literacy skills through structured literacy and science of reading protocols. Of course, we need our community partners to support our children beyond the school walls and the

instructional day, as well as a pipeline of talented, diverse educators who are equipped and professionally developed to facilitate the highest levels of learning within our classrooms.

We will also leverage our *Learning 2025* work through a community-wide effort to create our shared vision for student success – *Portrait of a Graduate*. The Portrait will become the “north star” for our new strategic plan, *Blueprint for the Future*. The *Blueprint* will define our strategic priorities in four areas: empathy, equity, effectiveness, and excellence. We know that empathy is key to our understanding of others and to creating a powerful sense of belonging in our GCPS culture. Empathy is a gateway to equity – ensuring that each and every child has what they need to reach their full potential. Effectiveness is our ability to achieve the results we desire. Equity and effectiveness form the bridge from empathy to excellence. Our district will demonstrate excellence in our work – that notable standard to which we should all aspire, behaviorally, academically, and operationally. *Blueprint for the Future* will define specific key performance indicators (KPIs) in all these areas with annual targets to measure our progress towards success.

In preparing the budget, we view every dollar of investment as if each bill featured one of the faces of our 180,000 children in GCPS. With this lens, the proposed FY2023 budget includes investments to increase teacher and staff compensation, prioritize school-based resources, accelerate early literacy, and expand student access and opportunity. The FY2023 budget will cultivate the seedbed for the initiatives that we are planting for the coming years. We will nurture and grow these investments towards a harvest where each and every child graduates from GCPS ready for success in whatever pathway they choose. We look forward to our Board’s feedback on the FY2023 budget proposal.

I am honored to serve our children, their families, and our community as part of *Team GCPS*.

Dr. Calvin J. Watts, Superintendent and CEO

The Gwinnett County Board of Education’s Fiscal Year 2023 (FY2023) budget, as recommended by Superintendent Dr. Calvin J. Watts, is presented within this document. This budget represents an investment plan for Gwinnett County Public Schools (GCPS), its students, employees, and the community as a whole. The budget recommendations support our developing strategic direction, in alignment with our efforts as part of the *Learning 2025* network of districts committed to transforming public education to be truly student-centered, equity-focused, and future-driven. The district’s forthcoming strategic plan – *Blueprint for the Future* – will ensure that each and every student is ready for success after graduation.

The proposed Total Budget for FY2023 is approximately \$2.8 billion, representing a slight decrease of 1.7% from the current FY2022 Total Budget. The proposed budget for the general operations of the school district is reflected in the General Fund at \$2.0 billion, an increase of 3.1% over the current year. The six funds that comprise the Total Budget and the changes from Fiscal Year 2022 are summarized below:

Funds Comprising the Total Budget	FY2023 (In Millions)	FY2022 (In Millions)	Dollar Change (In Millions)	Percentage of Change
General Fund	\$ 1,977.1	\$ 1,918.6	\$ 58.5	3.1%
Special Revenue Fund	387.4	504.9	(117.5)	(23.3)%
Capital Projects Fund	208.1	146.1	62.0	42.4%
Debt Service Fund	137.2	190.0	(52.8)	(27.8)%
Enterprise Fund	102.8	100.7	2.1	2.1%
Internal Service Fund	15.4	15.4	0.0	0.0%
Total Budget	\$ 2,828.0	\$ 2,875.7	\$ (47.7)	(1.7)%

This investment plan for FY2023 accommodates a student population that is projected to grow by 3,284 students, bringing the district enrollment for the 2022-2023 school year to more than 182,800 students.

Investments

In the area of new funding, the proposed FY2023 budget includes investments to increase compensation, prioritize school-based resources, accelerate early literacy, and expand access and opportunity. These improvements include:

- **Compensation**

- A salary step increase for all eligible employees (approximately 95% of current teachers and 43% of classified employees are eligible)
- A \$2,000 increase for all employees paid on the teacher salary schedule
- A minimum 4.0% cost-of-living increase for all employees not paid on the teacher schedule; larger percentage increases in lower-compensated positions to achieve a minimum starting salary of \$13.50 per hour, moving towards a goal of \$15 per hour
- Funding the rate increase for the employer-paid portion of the Teachers Retirement System from 19.81% to 19.98%

- **School-based resources**
 - The addition of 233 instructional and support positions required to accommodate the projected growth of 3,284 students and the opening of one new high school at a cost of approximately \$20.7 million
 - An additional 182 teaching positions to lower class size allotments at all school levels for a cost of \$17.3 million, including additional ESOL teacher allotments and early learning support
- **Early literacy**
 - Funding for full-year pilot of general education pre-K program at eight schools, with 16 classrooms supporting 256 students
 - Funding for full-year pilot of science of reading instructional materials at 20-25 elementary schools
 - Funding to support professional development for all K-3 teachers (approximately 2,220 educators) to build conceptual understanding of the science of reading and structured literacy components
- **Access and opportunity**
 - Funding for 30 additional bus drivers to expand transportation options for choice programs in the district
 - Funding to add 18 college and career specialist roles, expanding support to all high schools
 - Additional funding for program initiatives and personnel centered around whole learner support
 - Funding to ensure 1:1 technology access for all students in grades 3-12, with take-home devices provided by the district

State Revenue

The proposed FY2023 budget was developed for Gwinnett County Public Schools prior to the conclusion of the 2022 legislation session and final approval of the state budget. Therefore, the Governor’s most current state budget recommendations at the time of budget development were used as the basis for the proposed local budget.

GCPS will receive a net of \$31.0 million more in state funding than the district received in FY2022. The changes in state funding are listed below:

- GCPS will receive \$31.0 million in additional funding for a \$2,000 salary increase allotted through the State Teacher Salary Schedule.
- Projected student growth will result in \$18.1 million in additional formula earnings.
- The district will receive a revenue increase of \$7.5 million for the state-funded portion of teacher salary step increases (compensation for additional training and experience) and the additional certificated employees who enrolled in state health insurance plans.
- GCPS will receive an additional \$1.3 million as the employer contribution rate to Georgia’s Teachers Retirement System (TRS) in FY2023 will be 19.98%, up from 19.81% in FY2022. 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.

- The district’s projected FY2023 Equalization funding will decrease \$50.0 million, from \$84.6 million this year to \$34.6 million. These funds are intended to narrow the gap between public school systems in terms of property tax “wealth per student”.
- GCPS will see a decrease of \$1.2 million in one-time state grants.
- Offsetting state funding will be the school district’s *Local Five-Mill Share*, a required cost of participating in the QBE program. Annually, the state subtracts from a school district’s total earnings the equivalent of five mills of local taxes. For FY2023, GCPS’ five-mill share will be \$203.0 million, compared to \$186.8 million this year, a deduction increase of \$16.2 million.
- The Governor’s budget recommendation includes funding to eliminate the austerity reduction in the QBE funding formula. This will provide GCPS an additional \$40.5 million in QBE formula earnings.

Local Revenue

The local property tax digest is expected to grow due to new properties added to the digest and the increased valuation of existing properties. For FY2023, the digest is projected to increase by 5.1%, generating additional revenue of \$52.7 million over current year budget. Other local revenue sources are projected to contribute an additional \$25.2 million with the increases driven primarily by Title Ad Valorem Tax (TAVT), real estate transfer taxes, intangible taxes, and investment earnings.

Summary of the Six Funds in the Total Budget

- ❖ **The General Fund**, as recommended, represents 70% 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 71% of the General Fund budget is targeted for instructional services. The FY2023 General Fund budget is increasing by 3.1% from the FY2022 budget due to additional local and state funding.
 - The General Fund is funded with projected state revenue of \$1.1 billion, local revenue of \$925.2 million, and federal revenue of \$1.0 million. The maintenance and operations millage rate to support this budget will be set in July 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 FY2023 budget is projected to be \$387.4 million. This fund accounts for federal categorical grants such as Title I, Title II, Title VI-B, and secondary vocational grants. In addition, this fund includes grants awarded through the Elementary and Secondary Emergency Relief (ESSER) Fund. These grants include the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) and the American Rescue Plan (ARP) Act. These funds were initially budgeted in FY2022 and will continue into FY2023. These federal funds were awarded to support schools as they safely reopened and responded to the effects of the COVID-19 pandemic on our students, staff, and schools.

- ❖ **The Capital Projects Fund** in the FY2023 budget totals \$208.1 million, an increase of \$62.0 million from the FY2022 level. This fund includes state capital outlay grants, the tax proceeds funded by the education special purpose local option sales tax (E-SPLOST) approved by voters in November 2020, and proceeds from the General Obligation bonds approved by voters in November 2018.
- ❖ **The Debt Service Fund** for FY2023 will be \$137.2 million, a decrease of \$52.8 million from the FY2022 budget. This fund represents the budgeted principal and interest payments for outstanding debt associated with
 - 1.) Certificates of Participation (COPS) issued in 2006
 - 2.) Short-term Series 2015 bonds issued to advance fund the E-SPLOST V program
 - 3.) Short-term Series 2022 bonds issued to advance fund the E-SPLOST VI program
 - 4.) General Obligations Bonds approved by voters in February 2008 and November 2018

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

- ❖ **The Enterprise Fund** contains the budget for the cafeteria operations for the school district. The total budget for this fund will be \$102.8 million for FY2023.
- ❖ **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 \$15.4 million for FY2023.

The Superintendent's recommended budget document is available for public review online at www.gcpsk12.org. The budget is also available in Gwinnett County Public Schools' Department of Budgets & Financial Reporting, located in the J. Alvin Wilbanks Instructional Support Center at 437 Old Peachtree Road, NW, in Suwanee. Interested citizens may call 678-301-6000 to request an appointment to review the detailed document.

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
FY2023 Budget Calendar

October 5, 2021 – Student count date for FTE funding

October 21, 2021 – Adopt budget development calendar for fiscal year 2023

December 1, 2021 - Complete FY2022 mid-year salary/position budget amendment

No later than January 10, 2022 - Distribute FY2023 budget development packages to program managers

January 10, 2022 – January 28, 2022 - Prepare FY2023 program budget requests

January 28, 2022- Central Office budget managers submit completed proposed budget requests to Budget Office

January 28, 2022- Central Office budget managers submit completed budget improvement requests to Budget Office

January 31, 2022 - Prepare budget request summary

March 1, 2022 - Superintendent and Cabinet meet to discuss FY2023 budget requests

March 4, 2022 – Superintendent’s Recommendations due to Budget Office

March 7 – March 25, 2022 - Preparation and printing of Superintendent's Recommended Budget

March 28, 2022 - Board budget work session

April 14, 2022 - Board budget work session; adoption of tentative budget

May 8 and June 5, 2022 - Publish budget advertisement in newspaper

May 19, 2022 - First Public Budget Hearing

June 16, 2022 - Second Public Budget Hearing; Final Budget Adoption; and Adoption of Tentative millage rate

June TBD, 2022 – Submission of Adopted Budget to Carl Vinson Institute – in compliance with GA Law.

July TBD, 2022 – Final Adoption of millage rate

September TBD, 2022 – Transmit adopted budget to State Department of Education

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.

FY2021

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

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

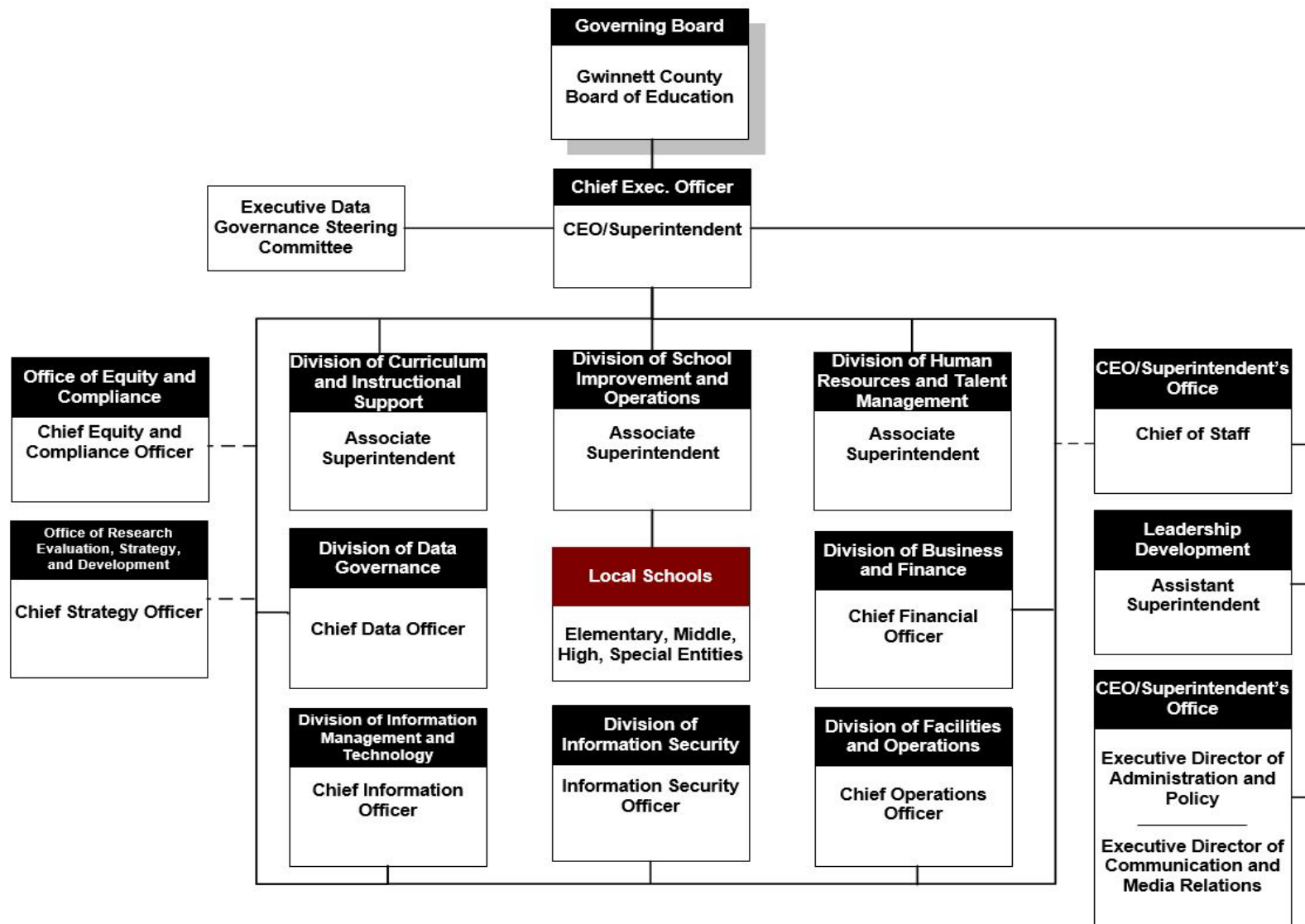
The budget-cutting measures from previous years will remain in place. School staffing allocation formulas are unchanged. Central office operating budgets will remain relatively the same. Vacant district positions to remain unfilled to the extent possible. The M & O and Debt Service millage rate for FY2021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

FY2022

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

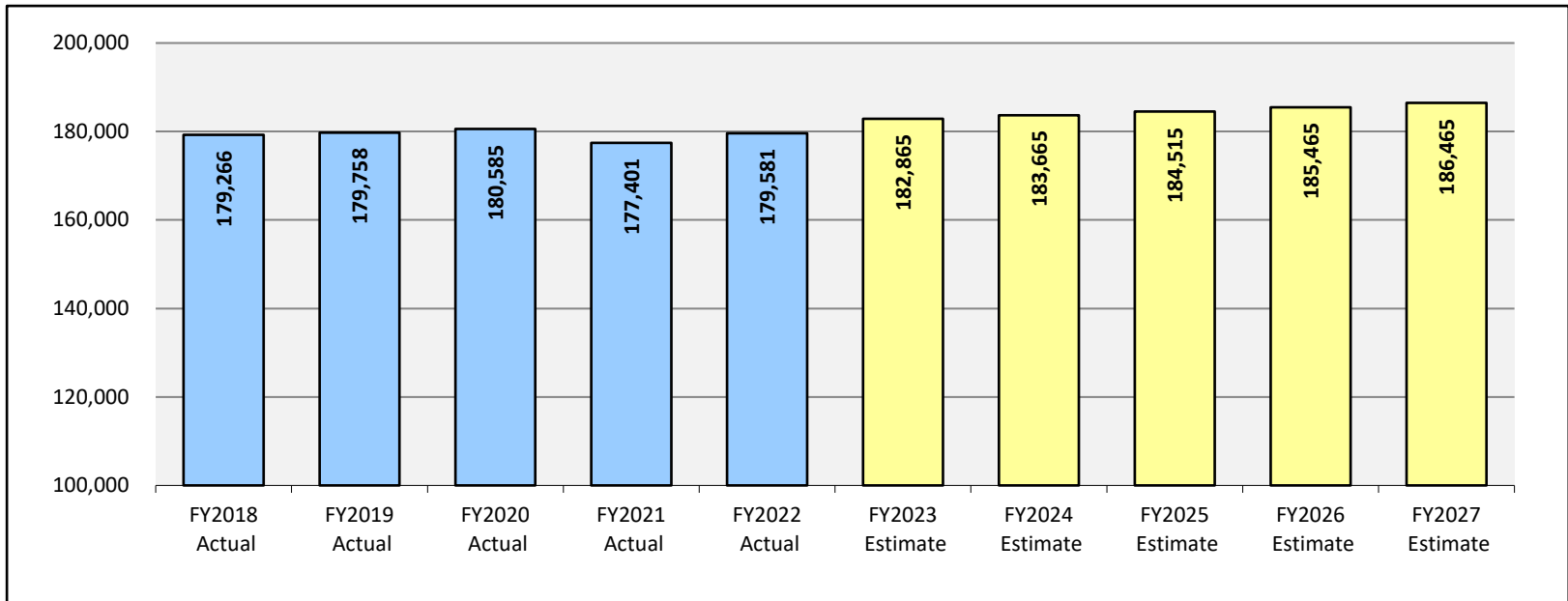
The cost saving measures from previous years remained in place. School staffing allocation formulas are unchanged. Central office operating budgets remained the same. Vacant district positions to remained unfilled to the extent possible.

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



Enrollment Estimate (Estimate for budget purpose only.)					
	FY2023	FY2024	FY2025	FY2026	FY2027
Enrollment Projection	182,865	183,665	184,515	185,465	186,465
Change from prior year	3,284	800	850	950	1,000

Five Year History of Enrollment					
	FY2018	FY2019	FY2020	FY2021	FY2022
Enrollment Actual	179,266	179,758	180,585	177,401	179,581
Change from prior year	1,052	492	827	(3,184)	2,180



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

Tax Exempt Property

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

Property Tax Returns

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

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

Personal property consists of:

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

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

Tax Exemptions

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

Gwinnett County School Exemptions

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

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

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

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

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

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

Motor Vehicle Title Tax

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

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

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

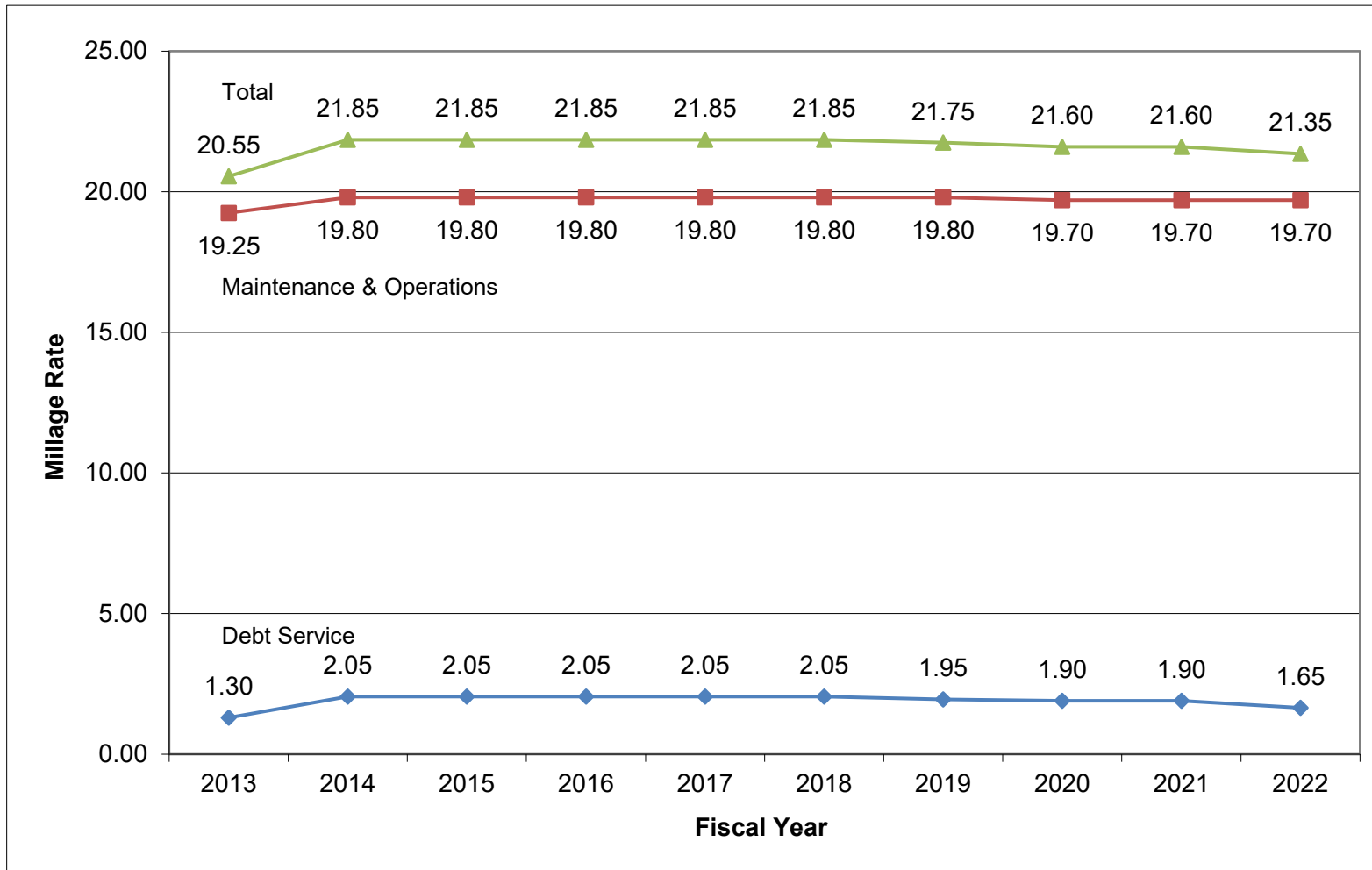
For vehicles that continue to be owned prior to the initial legislative change March 1, 2013, ad valorem taxes (assessed at 40% of the value of the vehicle) will continue to be paid and collected on the birthdate of the vehicle owner. (O.C.G.A. 48-5C-1)

Intangible Recording Tax

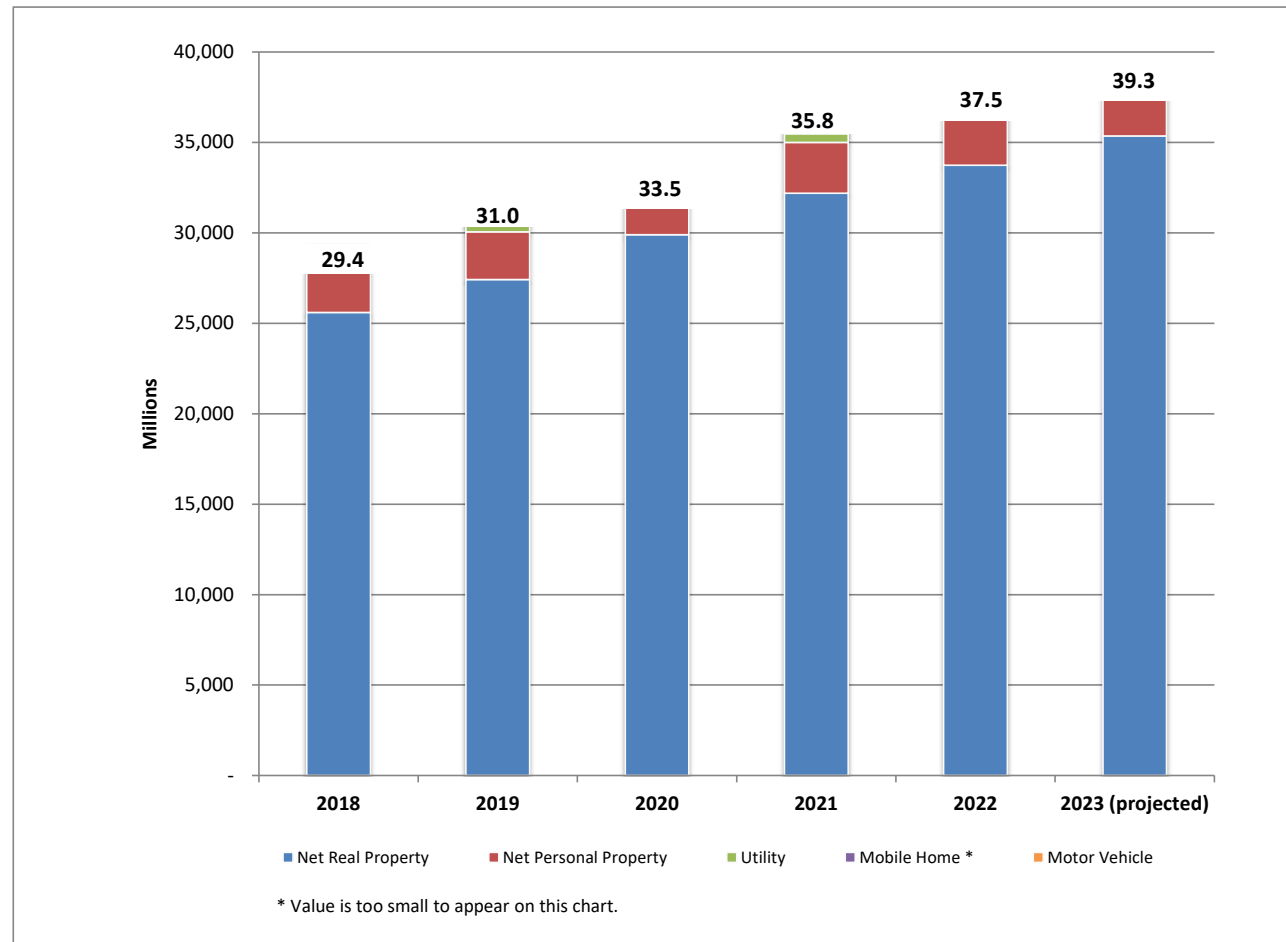
The Georgia Intangible Recording Tax is paid to the Clerk of Superior Court by holders of long-term notes secured by real estate. The rate is \$1.50 for each \$500 or fractional part of the face amount of the note. The maximum amount of recording tax on any single note is \$25,000. (O.C.G.A. 48-6-60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

Real Estate Transfer Tax

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

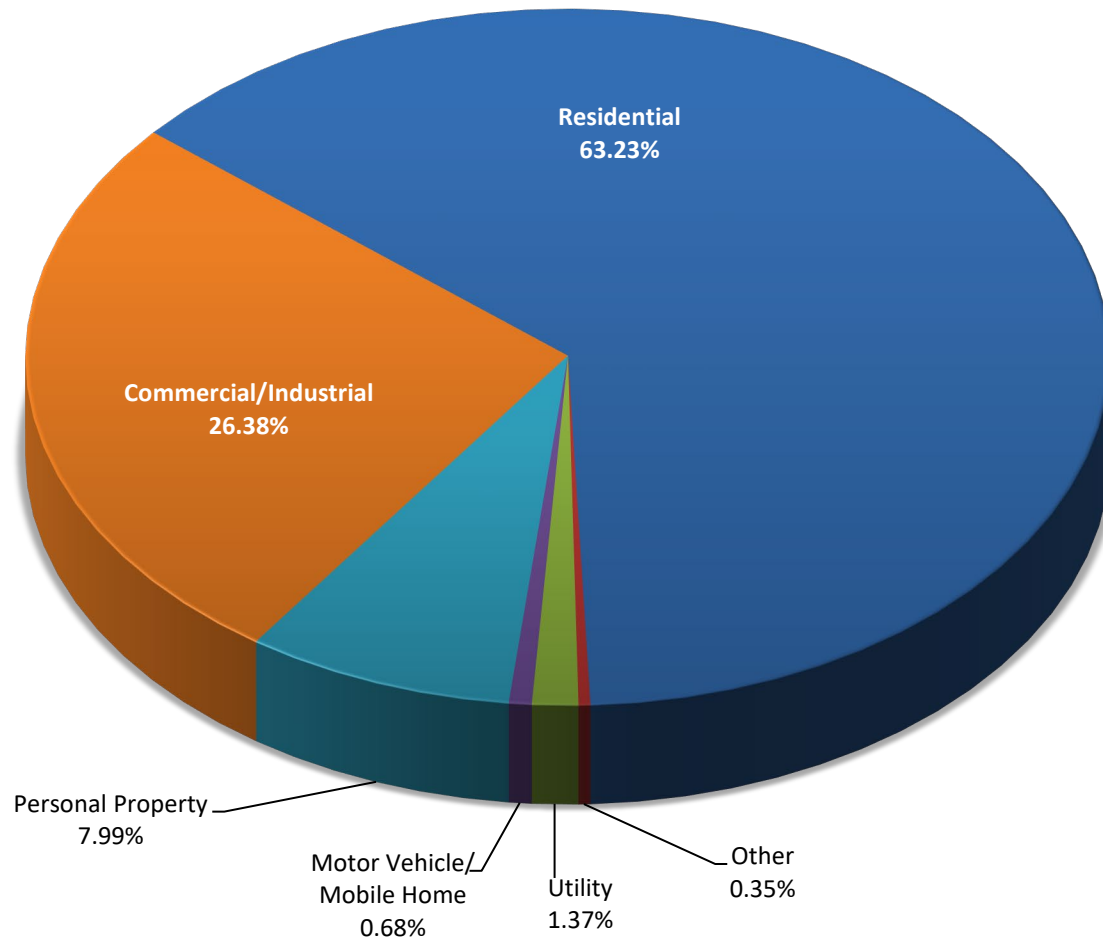


FY2023 millage rate will be set at a meeting TBD.



Fiscal Year (Value in Millions)	2018	2019	2020	2021	2022	2023 (proj)
Net Real Property	25,592.62	27,418.66	29,900.49	32,187.38	33,736.10	35,355.43
Net Personal Property	2,602.81	2,639.56	2,762.29	2,808.35	2,997.85	3,200.20
Utility	468.51	475.24	487.26	494.74	515.21	536.07
Mobile Home *	8.64	8.28	9.19	10.24	10.45	10.65
Sub Total - Excl MV	28,672.58	30,541.74	33,159.23	35,500.71	37,259.61	39,102.35
Motor Vehicle	679.28	493.49	386.74	305.35	243.40	205.60
Total Net M&O Digest	29,351.86	31,035.23	33,545.97	35,806.06	37,503.01	39,307.95

	<u>2018 - 2019</u>		<u>2019 - 2020</u>		<u>2020 - 2021</u>		<u>2021- 2022</u>		<u>2022- 2023</u>	
	M&O	19.80	M&O	19.70	M&O	19.70	M&O	19.70	M&O	
	Debt	1.95	Debt	1.90	Debt	1.90	Debt	1.65	Debt	
<u>\$100,000 Home</u>										
	M&O:	\$ 712.80	\$ 709.20	\$ 709.20	\$ 709.20	\$ 709.20	FY23 millage rate will be set at a meeting TBD			
	Debt Service:	78.00	76.00	76.00	66.00					
	Total:	\$ 790.80	\$ 785.20	\$ 785.20	\$ 775.20					
<u>\$150,000 Home</u>										
	M&O:	\$ 1,108.80	\$ 1,103.20	\$ 1,103.20	\$ 1,103.20					
	Debt Service:	117.00	114.00	114.00	99.00					
	Total:	\$ 1,225.80	\$ 1,217.20	\$ 1,217.20	\$ 1,202.20					
<u>\$200,000 Home</u>										
	M&O:	\$ 1,504.80	\$ 1,497.20	\$ 1,497.20	\$ 1,497.20					
	Debt Service:	156.00	152.00	152.00	132.00					
	Total:	\$ 1,660.80	\$ 1,649.20	\$ 1,649.20	\$ 1,629.20					
<u>\$250,000 Home</u>										
	M&O:	\$ 1,900.80	\$ 1,891.20	\$ 1,891.20	\$ 1,891.20					
	Debt Service:	195.00	190.00	190.00	165.00					
	Total:	\$ 2,095.80	\$ 2,081.20	\$ 2,081.20	\$ 2,056.20					



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 FY2023 are:

<u>Program</u>	<u>FY2023 Weight</u>	<u>FY2023 Value</u>
Kindergarten	1.6777	\$ 4,856.98
Kindergarten Early Intervention	2.0758	\$ 6,009.66
Grades 1-3	1.2971	\$ 3,755.30
Grades 1-3 Early Intervention	1.8241	\$ 5,280.89
Grades 4-5	1.0389	\$ 3,010.19
Grades 4-5 Early Intervention	1.8187	\$ 5,265.41
Grades 6-8	1.0325	\$ 2,989.31
Middle School Programs	1.1397	\$ 3,299.40
Grades 9-12	1.0000	\$ 2,895.09
Career, Technical, & Agricultural Educ. Lab (CTAE Lab)	1.1812	\$ 3,419.79
Special Ed. - Category I	2.4205	\$ 7,007.60
Special Ed. - Category II	2.8536	\$ 8,261.56
Special Ed. - Category III	3.6368	\$ 10,528.92
Special Ed. - Category IV	5.9020	\$ 17,086.84
Special Ed. - Category V	2.4804	\$ 7,181.06
Gifted	1.6851	\$ 4,878.38
Remedial Education	1.3610	\$ 3,940.32
Alternative Education	1.4928	\$ 4,321.80
ESOL Program	2.6019	\$ 7,532.74

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 FY23.

◆ Local Five-Mill Share

- * Subtracted from a school district's earnings is the requirement of a "Local Five-Mill Share" or cost of participating in the QBE program. Under the "Local Five-Mill Share" provision, each school district is required to levy 5 mills of property tax. The value of 5 mills worth of property tax revenue is a direct reduction of total State Earnings. For FY23, the "Local Five-Mill Share" for Gwinnett County Public Schools is projected to be \$203.0 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 FY23 is \$34.6 million.
- * Gwinnett County Public Schools will rank 72th among Georgia's 180 districts in wealth per student next year.

Category	Elementary	Middle	High
Early Learning	.25 for each ES	n/a	n/a
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 26	FTE in grades 6-8 divided by 26	FTE in grades 9-12 divided by 26
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	<p>School enrollment:</p> <p>1-749 = 1.00 750-999 = 1.50 1000-1249 = 2.00 1250-1499 = 2.50 1500-1749 = 3.00 1750-1999 = 3.50</p> <p>(2000 & over = additional 0.5 counselor for each additional 250 students)</p>	<p>School enrollment:</p> <p>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</p> <p>(3000 & over = additional 0.5 counselor for each additional 250 students)</p>	<p>School enrollment:</p> <p>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)</p>
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	<p>School enrollment:</p> <p>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</p> <p>(2850 & over = additional 0.5 AP for each additional 475 students) See point value chart</p>	<p>School enrollment:</p> <p>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</p> <p>(3000 & over = additional 0.5 AP for each additional 500 students) See point value chart</p>	<p>School enrollment:</p> <p>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</p> <p>(3625 & over = additional 1.0 AP for each additional 250 students) See point value chart</p>

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 12	<u>6-8</u> FTE divided by 15	<u>9-12</u> FTE divided by 19
Interrelated Resource	<u>K-5</u> State Maximum Class Size 7 Max No. segments/day with 5 classes 35 1:30 Segments	<u>6-8</u> State Maximum Class Size 7 Max No. segments/day with 5 classes 35 1:35 Segments	<u>9-12</u> State Maximum Class Size 7 Max No. segments/day with 5 classes 35 1:35 Segments
Speech and Language Pathologist	State Maximum Caseload 55 1:35 Caseload Pre-K 1:45 Caseload K-12		
Stellar Substitutes	One stellar substitute position.		
Reading Recovery	<u>K-5</u> 0.50 points per ES	<u>6-8</u> N/A	<u>9-12</u> N/A

School Staff Point Values

Position	Point Value
Assistant Principal - Elementary	1.25
Assistant Principal - Middle/High	1.50
Associate Principal - Elementary	1.35
Associate Principal - High	1.60
School Business Manager - High	1.55
Media Specialist	1.00
School Counselor	1.00
Classroom Teacher	1.00
JROTC Instructor	0.75
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 @ FY23 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 @ FY24 projected enrollment

Textbooks & Property Inventory Management

Funds allocated by school @ FY23 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 @ FY23 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 @ FY23 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 @ FY24 projected enrollment

Textbooks & Property Inventory Management

Funds allocated by school @ FY23 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 @ FY23 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 @ FY23 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 @ FY24 projected enrollment

Textbooks & Property Inventory Management

Funds allocated by school @ FY23 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 @ FY23 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

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

Advisement

\$500 per school for materials & supplies

Instrument Repair

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

Intervention

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

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

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

After School Detention

\$3,900 per school

E-STEAM Academy

\$15,000 for Pinckneyville and Summerour MS

High Schools**International Baccalaureate**

Allocated per participating school.

Intpretation Services

Allocation determined by Curriculum & Instruction Division.

Special Education Supplies

\$300 per Special Ed teacher per school

Advisement

\$500 per school for materials & supplies

Instrument Repair

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

Intervention

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

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

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

Other Supplies

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

Substitutes - GHSA

\$1 per HS student per school

Activity Bus Driver

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

Vertical Teams in Gwinnett

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

Application approval required. Download to Host School.

One-time allocations for new schools:

Supplies per new elementary school:

Counselor/Guidance materials - \$1,700

Gifted materials - \$1,000

Language Arts materials - \$15,000

Math materials - \$2,000

School-wide supplies - \$5,000

Science materials - \$3,500

Supplies per new middle school:

Counselor/Guidance materials - \$1,700

Gifted materials - \$1,000

Language Arts materials - \$15,000

Math materials - \$2,000

School-wide supplies - \$5,000

Science materials - \$8,000

Supplies per new high school:

Counselor/Guidance materials - \$1,700

Gifted materials - \$1,000

Language Arts materials - \$15,000

Math materials - \$2,000

School-wide supplies - \$5,000

Science materials - \$16,000

Special Entity Operating Expenses:

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

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

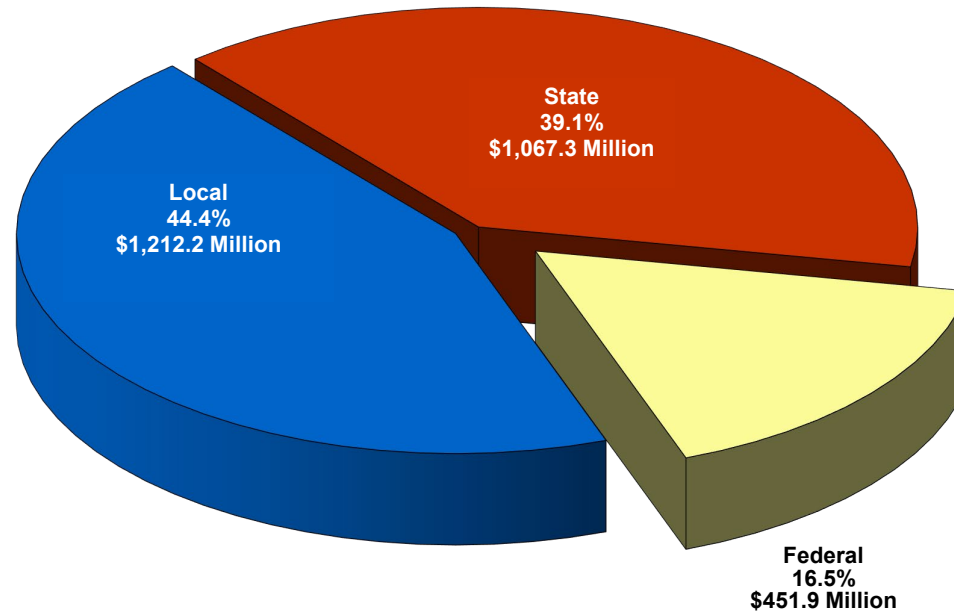
Performance Step	L-1	L-2	L-3	L-4
0	50,646	55,776	60,282	65,980
1	51,504	56,800	61,493	67,320
2	52,362	57,824	62,704	68,660
3	53,220	58,848	63,915	70,000
4	54,078	59,872	65,126	71,340
5	54,936	60,896	66,337	72,680
6	55,794	61,920	67,548	74,020
7	56,652	62,944	68,759	75,360
8	57,510	63,968	69,970	76,700
9	58,368	64,992	71,181	78,040
10	59,226	66,016	72,392	79,380
11	60,084	67,040	73,603	80,720
12	60,942	68,064	74,814	82,060
13	61,800	69,088	76,025	83,400
14	62,658	70,112	77,236	84,740
15	63,516	71,136	78,447	86,080
16	64,374	72,160	79,658	87,420
17	65,232	73,184	80,869	88,760
18	66,090	74,208	82,080	90,100
19	66,948	75,232	83,291	91,440
20	67,806	76,256	84,502	92,780
21	68,664	77,280	85,713	94,120
22	69,522	78,304	86,924	95,460
23	70,380	79,328	88,135	96,800
24	71,238	80,352	89,346	98,140
25	72,096	81,376	90,557	99,480
26	72,954	82,400	91,768	100,820
27	73,812	83,424	92,979	102,160
28	74,670	84,448	94,190	103,500

Gwinnett County Public Schools

Total Budget

FY2023 Public Budget Document

Total Revenue \$2,731.4 Million



(all figures in the table below are in millions)

Local:

Property Taxes:		
Operations	\$	855.5
Debt Service		70.3
SPLOST		177.0
Investment Income		5.2
School Food Sales		26.9
Local School Income		29.0
Other Local Revenue		48.3
Total	\$	1,212.2

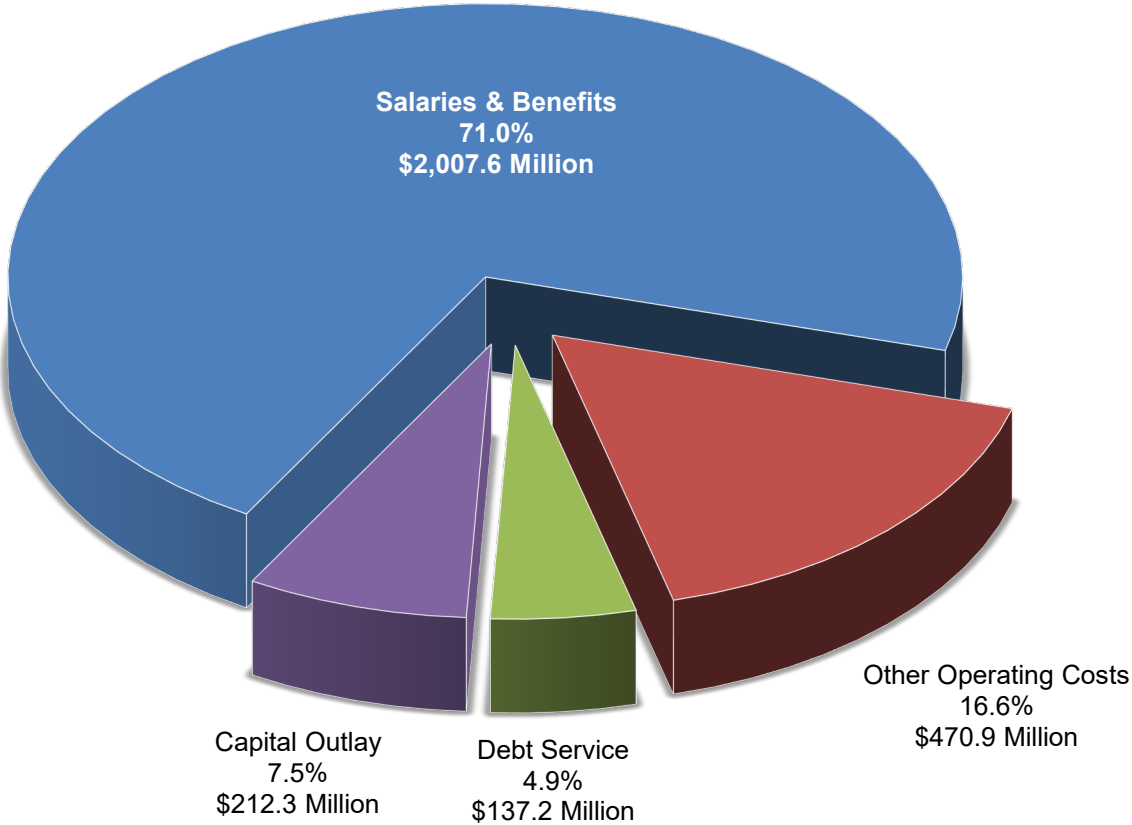
State:

QBE Revenue:	\$	1,045.8
School Food Grants:		2.5
PreK - 12 Grants		19.0
Total	\$	1,067.3

Federal

School Food Grants	\$	73.3
PreK - 12 Grants		305.3
Post Secondary		1.4
CARES Act		71.9
Total	\$	451.9

Total Expenditures \$2,828.0 Million



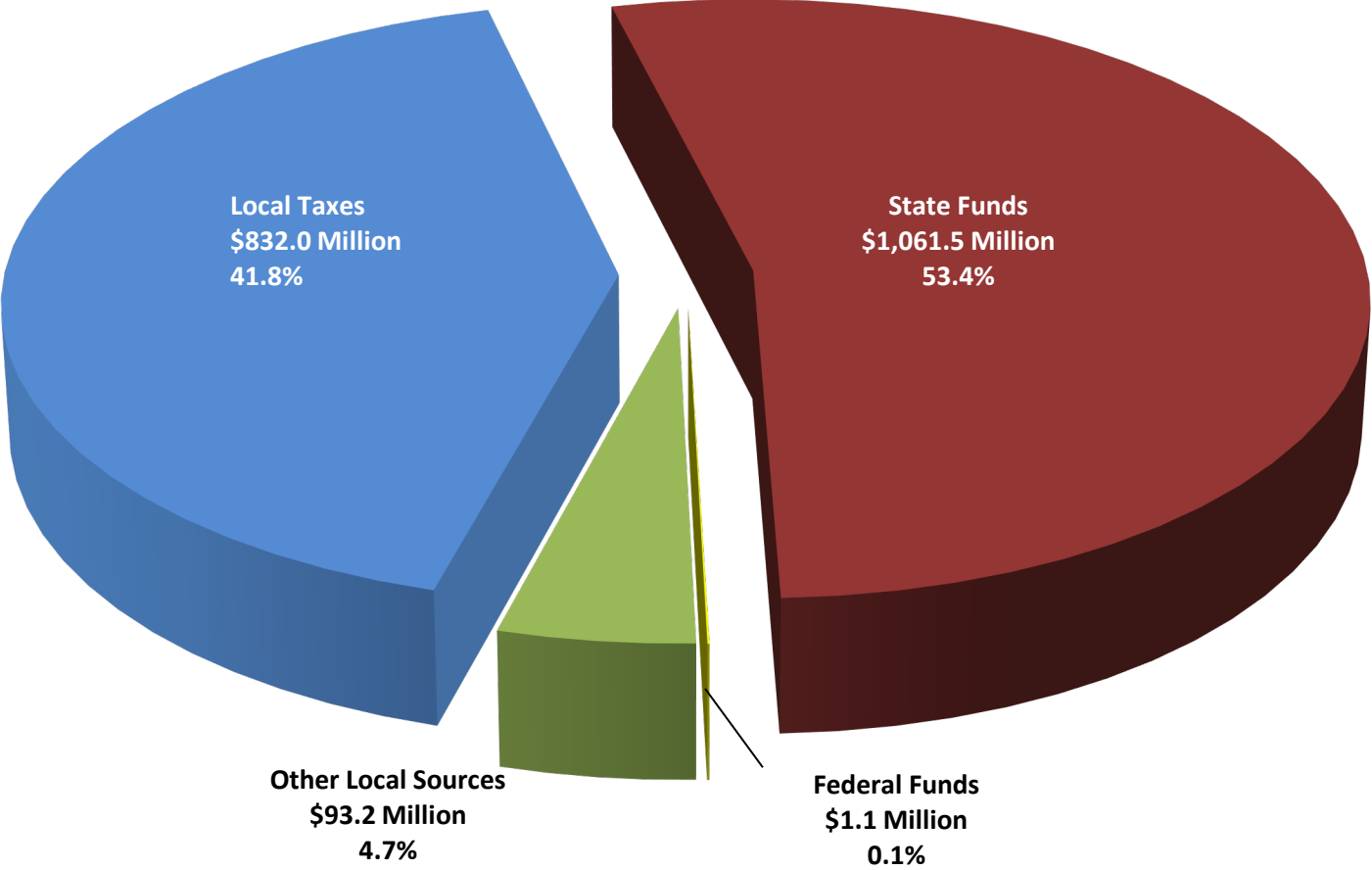
	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Enterprise Fund</u>	<u>Internal Service Fund</u>	<u>Consolidated Funds</u>
<u>Anticipated Funds Available</u>							
Local Taxes	\$ 832,000,000	\$ -	\$ -	\$ 70,350,088	\$ -	\$ -	\$ 902,350,088
Other Local Sources	93,219,852	328,935	178,445,876	150,000	27,002,132	10,742,540	309,889,335
State Funding	1,061,505,277	271,229	3,000,000	-	2,530,434	-	1,067,306,940
Federal Funding	1,050,000	376,488,177	-	1,000,000	73,325,848	-	451,864,025
Total Revenue Anticipated	1,987,775,129	377,088,341	181,445,876	71,500,088	102,858,414	10,742,540	2,731,410,388
Transfers From Other Funds	-	10,333,664	3,600,486	59,436,152	-	312,308	73,682,610
Fund Balance Reserves	-	-	-	-	-	-	-
Beginning Balance 7/1/2021	246,734,695	781,740	546,077,830	48,508,034	14,738,201	14,122,021	870,962,521
Total Funds Available	<u>\$ 2,234,509,824</u>	<u>\$ 388,203,745</u>	<u>\$ 731,124,192</u>	<u>\$ 179,444,274</u>	<u>\$ 117,596,615</u>	<u>\$ 25,176,869</u>	<u>\$ 3,676,055,519</u>
<u>Operating Budget Expenditures</u>							
Instruction	\$ 1,272,639,466	\$ 315,805,953	\$ -	\$ -	\$ -	\$ -	\$ 1,588,445,419
Student Support Services	67,542,731	17,065,252	-	-	-	-	84,607,983
Improvement of Instruction	44,060,571	16,816,064	-	-	-	-	60,876,635
Media Services	25,081,328	11,194,244	-	-	-	-	36,275,572
Subtotal - Instructional Services	1,409,324,096	360,881,513	-	-	-	-	1,770,205,609
General Administration	5,375,139	-	-	-	-	-	5,375,139
School Administration Services	179,821,415	11,306,516	-	-	-	-	191,127,931
Business Support Services	36,334,336	328,935	-	-	-	10,096,998	46,760,269
Maintenance & Operations	146,484,693	592,256	-	-	-	3,855,459	150,932,408
Transportation	125,405,902	7,437,242	-	-	-	638,000	133,481,144
Central Support Services	74,320,965	5,733,466	-	-	-	192,541	80,246,972
Federal Programs	-	40,388	-	-	-	-	40,388
School Nutrition	-	1,101,689	-	-	102,847,348	-	103,949,037
Enterprise Ops	-	-	-	-	-	662,308	662,308
Facility Planning/Construction	62,611	-	-	-	-	-	62,611
Total Operating Expenditures	1,977,129,157	387,422,005	-	-	102,847,348	15,445,306	2,482,843,816
Capital Projects	-	-	207,973,010	-	-	-	207,973,010
Debt Service	-	-	-	137,231,593	-	-	137,231,593
Total Expenditures	1,977,129,157	387,422,005	207,973,010	137,231,593	102,847,348	15,445,306	2,828,048,419
Transfers to Other Funds	10,645,972	-	63,036,638	-	-	-	73,682,610
Ending Balance 6/30/2022	246,734,695	781,740	460,114,544	42,212,681	14,749,267	9,731,563	774,324,490
Total Expenditures & End of Year Balances	<u>\$ 2,234,509,824</u>	<u>\$ 388,203,745</u>	<u>\$ 731,124,192</u>	<u>\$ 179,444,274</u>	<u>\$ 117,596,615</u>	<u>\$ 25,176,869</u>	<u>\$ 3,676,055,519</u>

Gwinnett County Public Schools

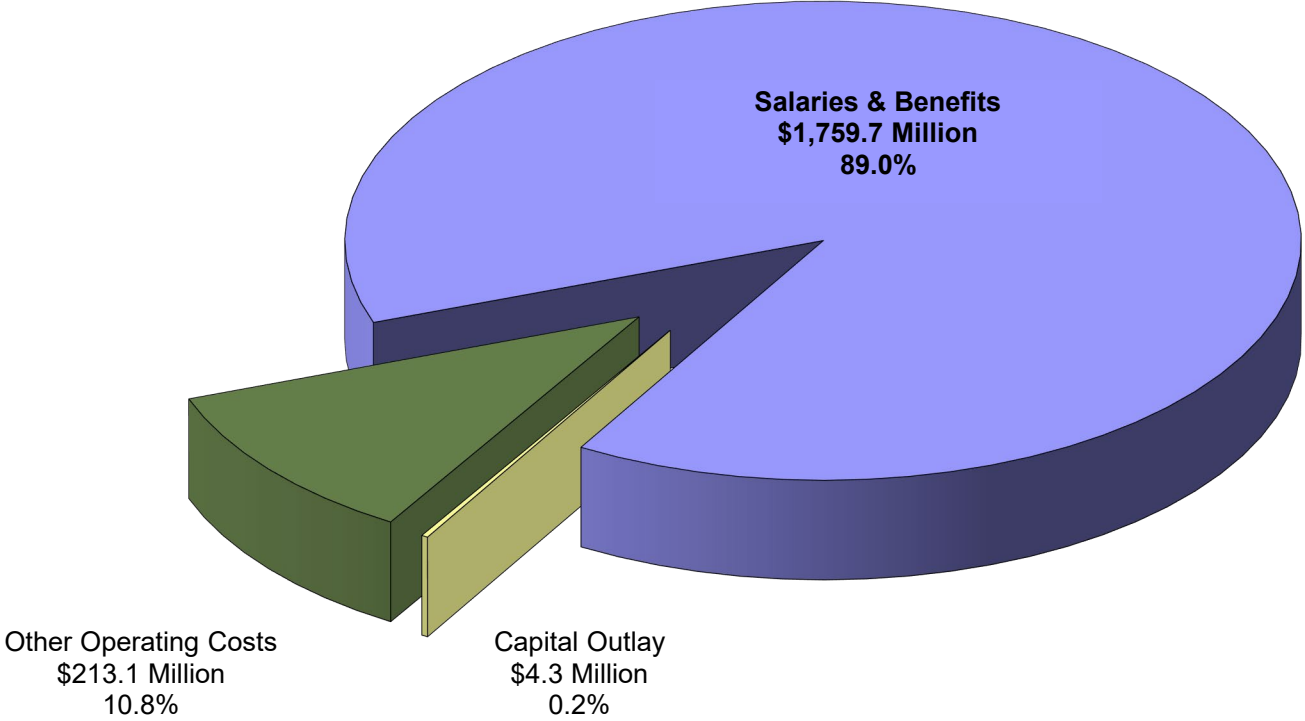
General Fund

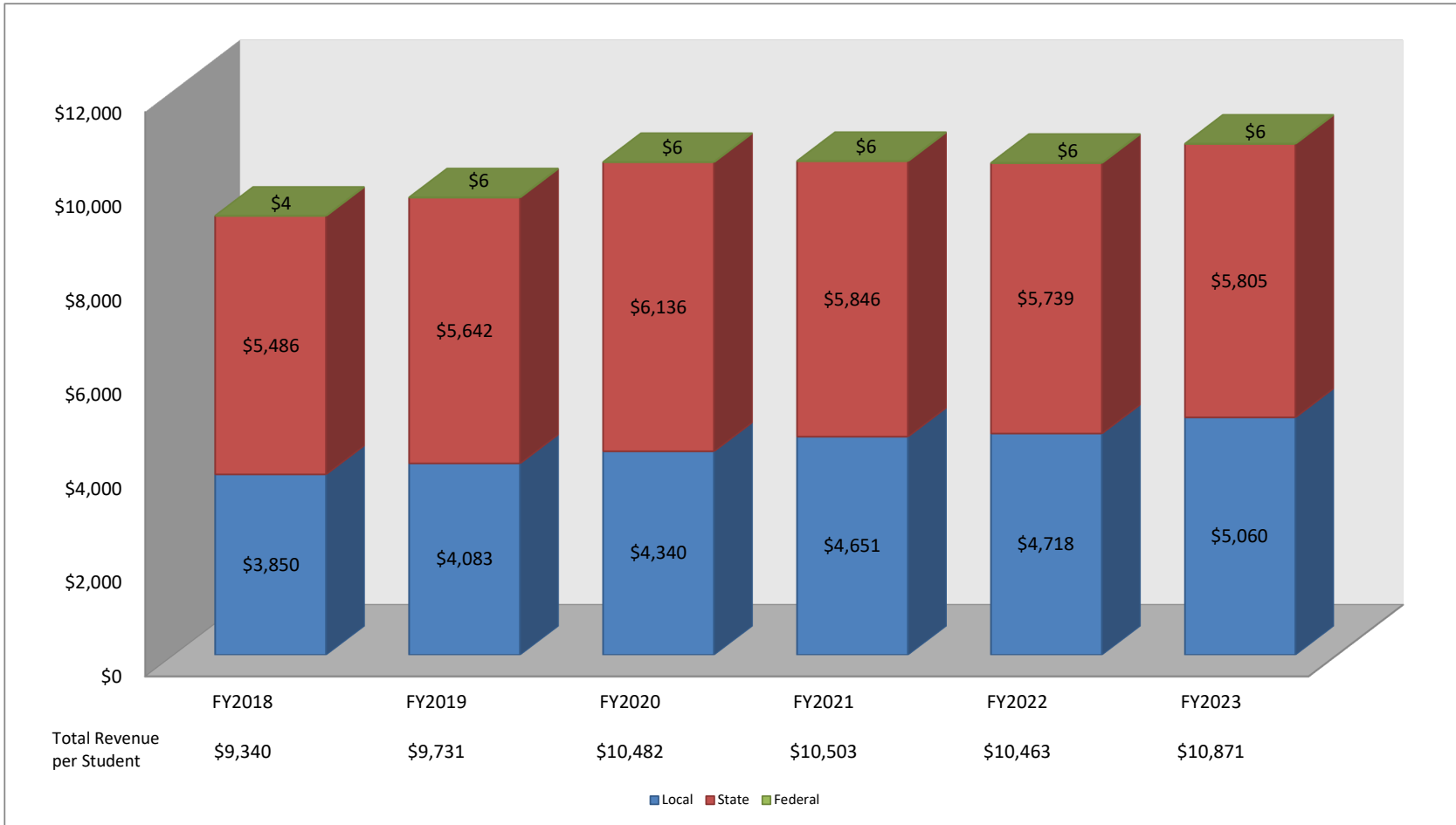
FY2023 Public Budget Document

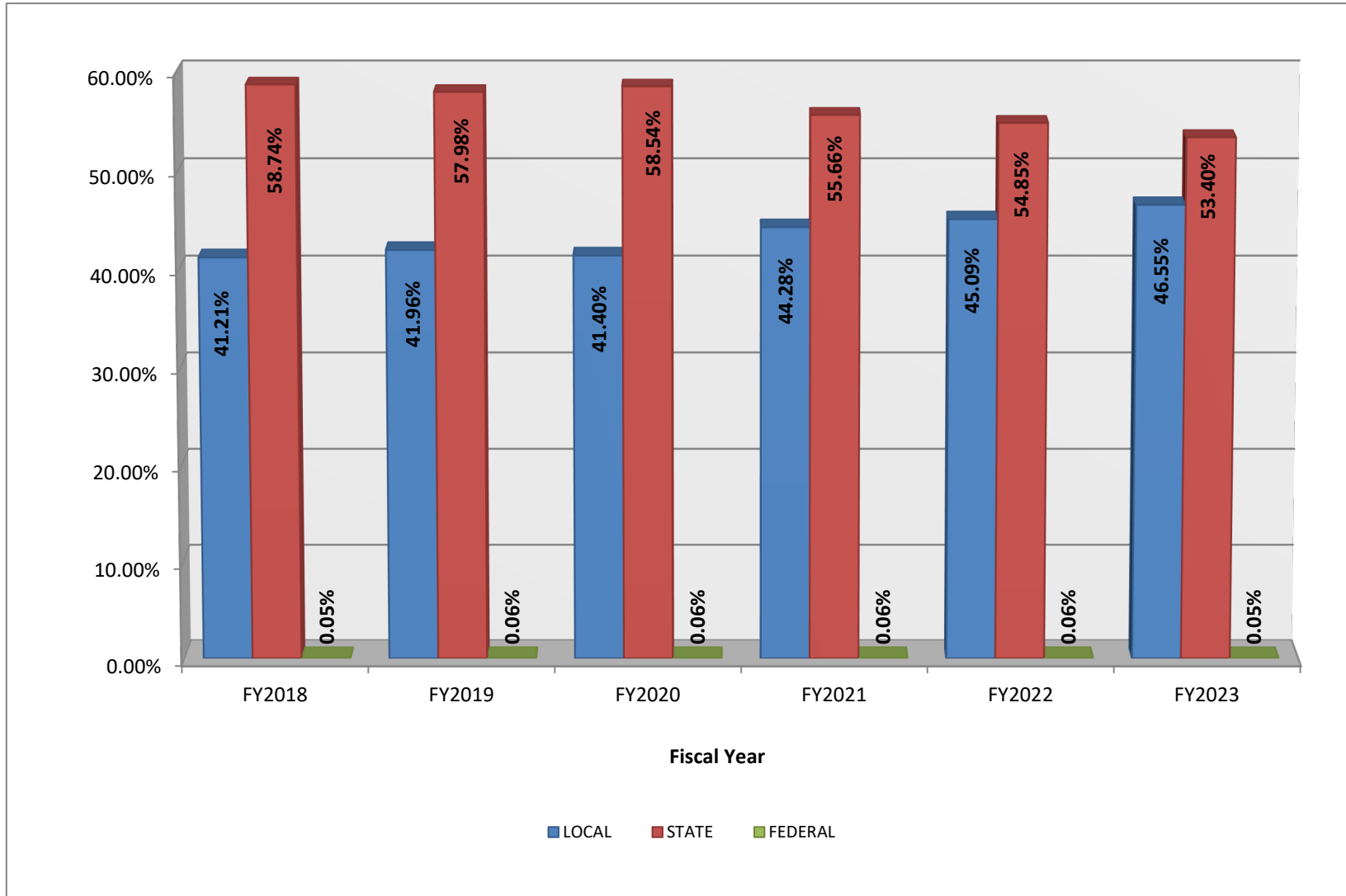
Total General Fund Revenue \$1,987.8 Million

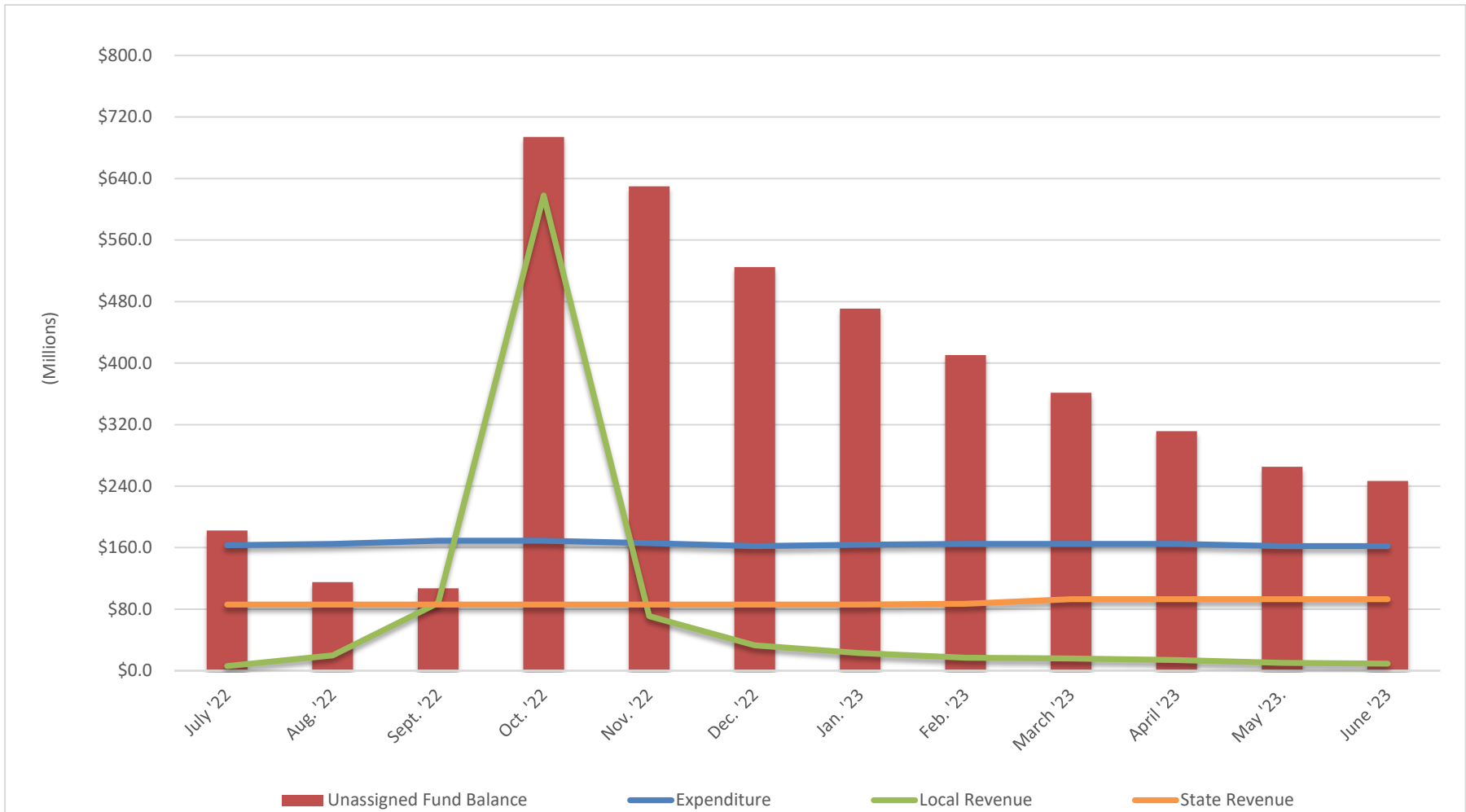


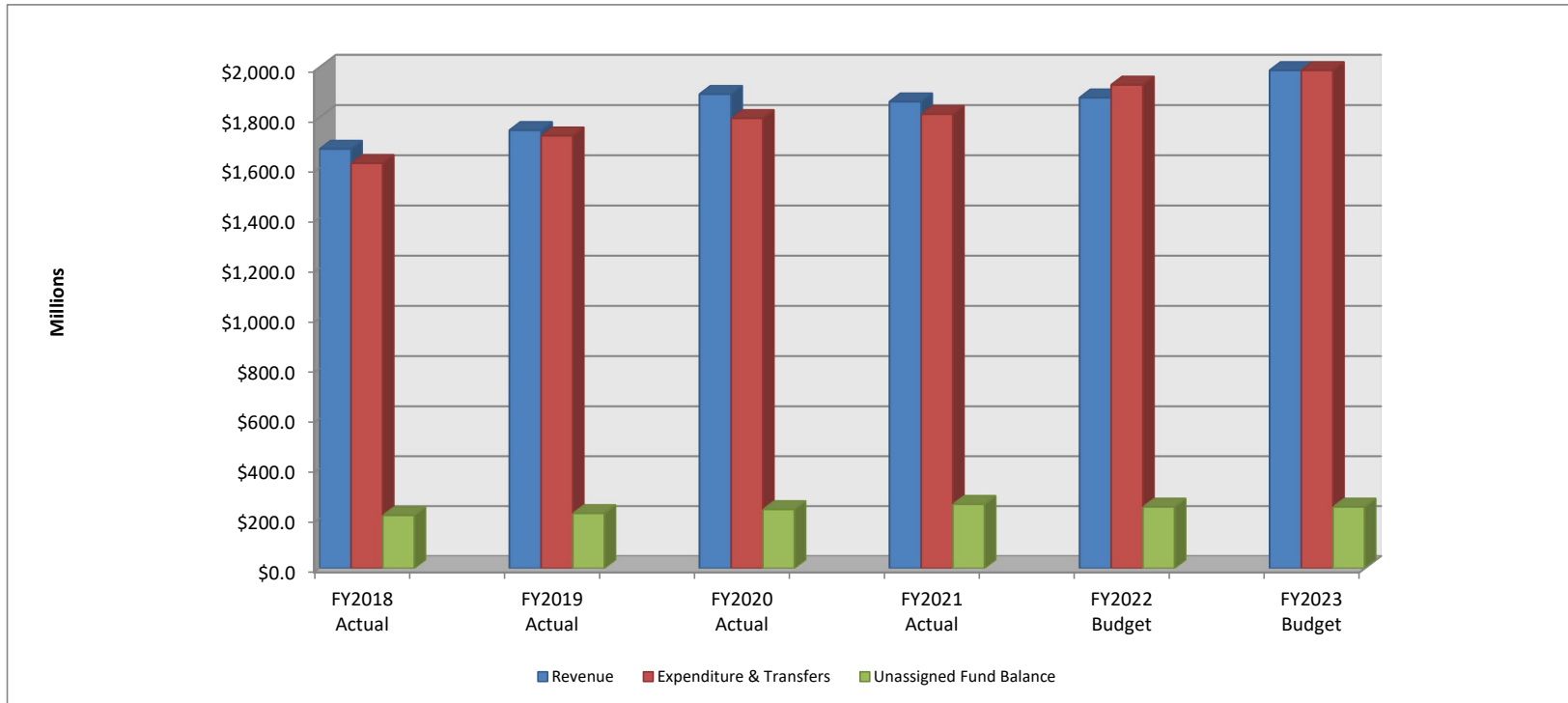
Total General Fund Expenditures \$1,977.1 Million





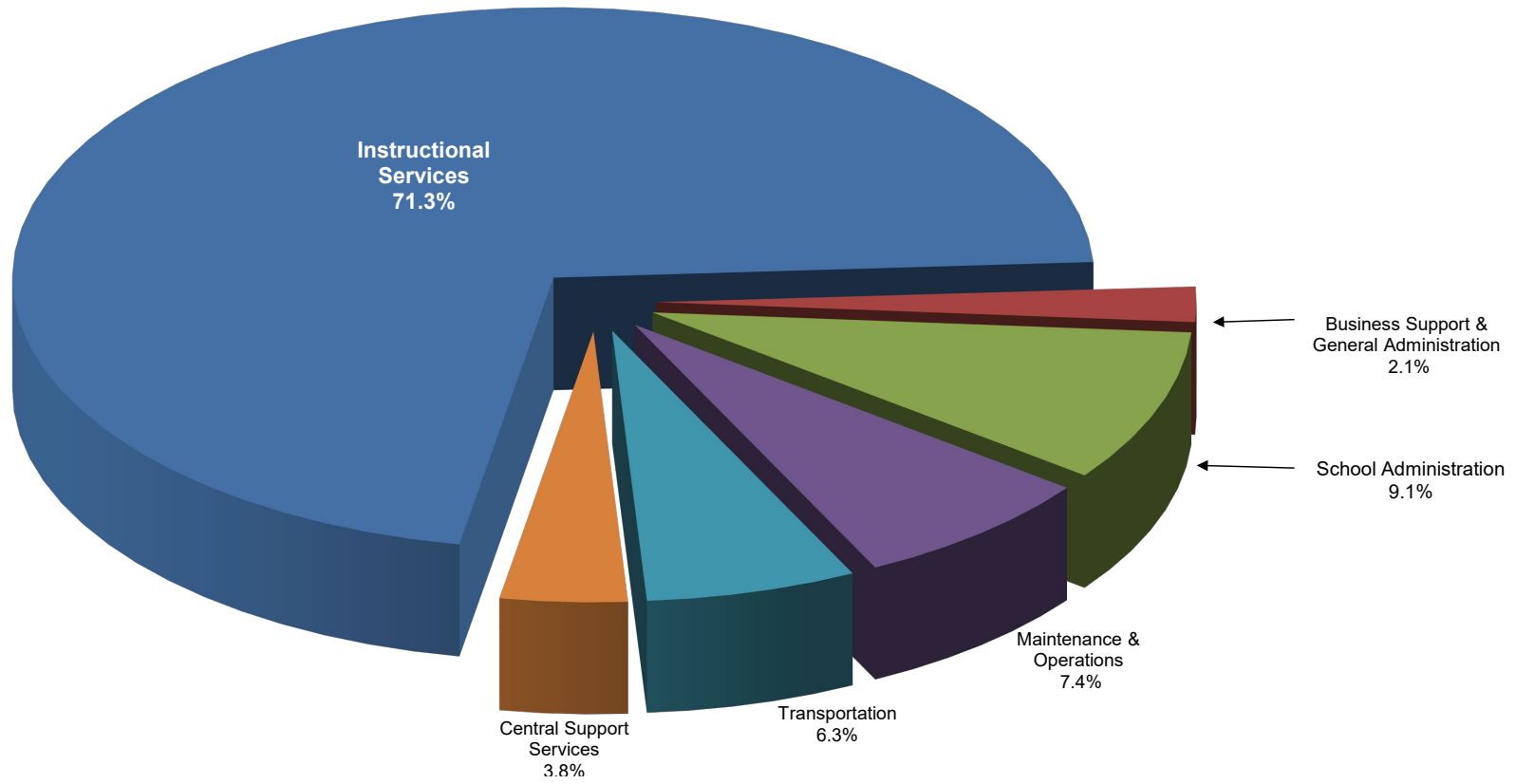






(\$ in millions)

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Revenue	\$1,674.5	\$1,749.1	\$1,892.9	\$1,863.1	\$1,878.8	\$1,987.8
Expenditure & Transfers	\$1,618.1	\$1,727.3	\$1,796.8	\$1,813.2	\$1,930.0	\$1,987.8
Unassigned Fund Balance	\$212.6	\$220.7	\$236.5	\$257.5	\$246.7	\$246.7
Fund Balance as a percentage of Expenditures & Transfers:	13.1%	12.8%	13.2%	14.2%	12.8%	12.4%



	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Instruction	63.4%	63.1%	64.1%	64.5%	63.5%	64.4%
Student Support Services	3.7%	3.2%	3.2%	3.2%	3.4%	3.4%
Improvement of Instructional Services	2.2%	2.2%	2.1%	2.1%	2.3%	2.2%
Educational Media Services	1.4%	1.4%	1.4%	1.4%	1.3%	1.3%
Subtotal - Instructional Services	70.7%	69.9%	70.8%	71.2%	70.5%	71.3%
General Administration	0.2%	0.3%	0.3%	0.3%	0.3%	0.3%
School Administration	8.7%	9.7%	9.6%	9.6%	9.1%	9.1%
Business Support Services	2.2%	2.1%	2.0%	1.7%	1.8%	1.8%
Maintenance and Operations	7.4%	7.2%	7.2%	7.2%	7.5%	7.4%
Transportation	6.8%	6.9%	6.6%	6.3%	6.6%	6.3%
Central Support Services	4.0%	3.9%	3.5%	3.7%	4.2%	3.8%
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%

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
<u>Local Revenue:</u>						
Ad Valorem Taxes	\$ 606,846,041	\$ 645,321,368	\$ 716,827,130	\$ 778,654,014	\$ 780,772,000	\$ 855,500,000
Other Taxes	15,630,107	15,221,039	90,862	-	-	-
Investment Income	4,360,217	8,890,492	6,506,032	691,556	1,000,000	3,500,000
Summer School Tuition / Online Campus	2,504,296	2,653,298	3,086,416	2,319,584	1,530,181	2,315,000
Local School Reimbursables	27,645,827	28,152,551	24,722,561	15,764,239	29,000,000	29,000,000
Other Local Revenue	33,209,005	33,680,127	32,589,131	27,651,069	34,925,512	34,904,852
Subtotal - Local Revenue	<u>690,195,493</u>	<u>733,918,875</u>	<u>783,822,132</u>	<u>825,080,462</u>	<u>847,227,693</u>	<u>925,219,852</u>
<u>State & Federal Revenue:</u>						
QBE	1,050,038,190	1,072,458,119	1,165,317,019	1,143,585,495	1,156,396,395	1,214,196,395
Five Mill Buy In	(147,222,346)	(157,606,160)	(168,297,743)	(180,271,425)	(186,834,710)	(202,999,183)
State Categorical Grants	8,977,429	9,400,977	9,505,521	11,425,163	9,461,749	9,461,749
Equalization Grant	82,790,008	81,976,604	86,413,384	90,742,553	84,586,097	34,618,960
Formula Adjustment (Austerity)	(17,522,030)	-	-	(40,530,223)	(40,478,291)	-
Other Dept. of Ed. Grants	6,469,758	7,932,619	15,127,802	12,049,470	7,363,112	6,186,856
Funds from Other State Agencies	3,193	(433)	-	-	40,500	40,500
Federal Grants	785,845	1,033,034	1,058,147	1,036,562	1,050,000	1,050,000
Subtotal - State & Federal Revenue	<u>984,320,047</u>	<u>1,015,194,760</u>	<u>1,109,124,130</u>	<u>1,038,037,595</u>	<u>1,031,584,852</u>	<u>1,062,555,277</u>
Total Revenue Anticipated	1,674,515,540	1,749,113,635	1,892,946,262	1,863,118,057	1,878,812,545	1,987,775,129
Beginning Unassigned Fund Balance - July 1*	175,731,315	210,621,506	219,731,017	235,763,913	297,915,919	246,734,695
Assigned Fund Balances	90,344,102	111,906,608	124,594,395	204,740,453	-	-
Total Funds Available	<u>\$ 1,940,590,957</u>	<u>\$ 2,071,641,749</u>	<u>\$ 2,237,271,674</u>	<u>\$ 2,303,622,423</u>	<u>\$ 2,176,728,464</u>	<u>\$ 2,234,509,824</u>

* Beginning balance for FY2023 is projected

	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023
	Actual	Actual	Actual	Actual	Budget	Budget
<u>Operating Budget Expenditures:</u>						
Instruction	\$ 1,009,767,042	\$ 1,095,257,051	\$ 1,142,812,210	\$ 1,136,074,946	\$ 1,218,514,848	\$ 1,272,639,466
Student Support Services	51,399,313	55,565,912	57,192,482	54,820,292	64,889,189	67,542,731
Improvement of Instructional Services	34,500,128	35,510,057	36,399,747	34,472,004	44,272,745	44,060,571
Educational Media Services	21,607,247	23,266,366	24,044,999	23,080,012	24,542,127	25,081,328
General Administration	4,522,510	4,470,859	4,870,072	4,971,168	5,567,536	5,375,139
School Administration	155,782,065	166,290,489	169,952,091	161,298,643	173,781,956	179,821,415
Business Support Services	33,327,545	33,977,284	30,117,562	32,233,677	36,879,635	36,334,336
Maintenance and Operations	114,758,971	122,531,974	129,914,033	127,408,586	144,098,204	146,484,693
Transportation	111,821,184	112,217,881	112,511,614	99,882,233	125,925,635	125,405,902
Central Support Services	62,631,500	59,971,849	65,270,400	69,766,224	80,081,550	74,320,965
Facility Planning/Construction	13,318	62,077	51,873	49,862	88,958	62,611
Total Operating Expenditures	1,600,130,823	1,709,121,799	1,773,137,083	1,744,057,647	1,918,642,383	1,977,129,157
Transfers to Other Funds	17,932,020	18,194,538	23,630,225	69,125,889	11,351,386	10,645,972
Ending Unassigned Fund Balance - June 30**	212,599,410	220,734,498	236,485,713	257,512,450	246,734,695	246,734,695
Assigned Fund Balances	109,928,704	123,590,914	204,018,653	232,926,438	-	-
Total Expenditures & End of Year Balance	\$ 1,940,590,957	\$ 2,071,641,749	\$ 2,237,271,674	\$ 2,303,622,424	\$ 2,176,728,464	\$ 2,234,509,824

** Ending balance for FY2022 is budgeted as of December 2021.

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>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>
Teachers	10,668.20	10,817.83	11,075.87	10,993.28	11,264.31	11,615.79
Certified Substitutes	144.00	144.00	146.00	147.00	149.00	150.00
Paraprofessionals	870.98	892.89	911.76	800.03	873.99	884.40
Interpreters	26.00	27.00	24.00	23.00	22.00	22.00
Technology Specialists	271.26	283.76	139.00	139.00	140.00	141.00
Counselors	356.04	360.13	367.60	367.72	376.35	384.11
Total	12,336.48	12,525.61	12,664.23	12,470.03	12,825.65	13,197.30

In FY2023, the average GCPS teacher will hold a Masters degree or higher advanced degree, be placed on performance step thirteen, and earn \$69,088 a year. With benefits, the total annual teacher compensation package will be \$100,416. The change in the average teacher's total salary from FY2022 is an increase of 4.58%.

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

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Teachers	\$ 634,067,300	\$ 671,537,870	\$ 705,719,528	\$ 706,715,283	\$ 728,893,400	785,506,571
Substitutes, Certified & Classified	13,291,517	14,181,115	11,436,757	13,813,396	14,898,710	15,170,400
Paraprofs	22,351,442	23,842,554	24,202,999	22,333,500	25,724,305	26,811,347
Interpreter	1,092,686	1,136,476	1,077,562	1,024,330	1,141,210	1,231,532
Technology Specialists	16,612,268	18,212,566	8,301,622	8,418,497	8,729,924	9,786,252
Counselors	22,958,055	23,948,829	25,223,347	25,730,325	26,816,590	28,661,518
Other Salaries & Compensation	522,434	502,722	613,953	359,750	1,023,838	986,300
Health Insurance	115,728,347	108,740,493	120,177,917	119,569,926	120,042,145	123,690,538
Medicare	9,612,965	10,208,266	10,519,476	10,555,127	11,129,707	12,804,843
Teacher Retirement System	118,055,314	150,221,825	158,412,169	144,841,977	156,961,136	168,396,380
Worker's Compensation	3,552,007	3,764,740	3,879,836	3,890,589	6,045,373	6,620,235
Gwinnett Retirement System	26,496,642	40,251,158	45,766,868	48,682,373	52,554,111	56,806,912
Other Employee Benefits	2,051,045	2,097,699	2,128,396	2,122,564	2,132,103	2,231,099
Subtotal - Salaries & Benefits	986,392,022	1,068,646,313	1,117,460,430	1,108,057,637	1,156,092,552	1,238,703,927
Purchased Services	9,264,338	10,594,236	10,607,752	10,463,629	16,336,820	13,965,477
Travel	23,430	61,760	43,510	20,702	72,509	172,509
Supplies	13,901,701	15,084,409	14,024,432	14,399,781	39,091,145	19,460,961
Textbooks	712	-	-	2,457,219	6,658,607	-
Equipment Replacement	184,840	870,333	676,086	675,978	263,215	336,592
Subtotal - Other Charges	23,375,021	26,610,738	25,351,780	28,017,309	62,422,296	33,935,539
TOTAL	\$ 1,009,767,043	\$ 1,095,257,051	\$ 1,142,812,210	\$ 1,136,074,946	\$ 1,218,514,848	\$ 1,272,639,466

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>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>
Parapros	13.50	14.00	-	-	-	-
Secretaries	20.49	22.99	24.00	24.00	24.00	24.00
Clerical	131.41	134.94	134.53	133.41	136.80	137.80
Nurses	35.00	35.00	35.00	35.00	35.00	35.00
Therapists	72.99	73.88	74.88	74.88	76.34	76.34
Teacher Support Specialists	8.00	8.00	8.00	8.00	8.00	8.00
School Psychologists	57.12	58.12	63.12	63.12	64.12	64.12
School Social Workers	28.90	28.70	27.70	27.70	37.70	37.70
Family Services - Parent Coordinator	-	-	11.50	10.00	26.20	26.20
Other Management Personnel	5.98	5.98	10.00	10.00	10.00	10.00
Other Administrative Personnel	28.87	32.31	32.30	32.30	38.30	38.30
Other Salaries & Compensation	3.49	3.98	4.47	4.47	4.47	5.47
Total	405.75	417.90	425.50	422.88	460.93	462.93

Special Education teachers and support staff developed and implemented individual education plans for approximately 23,933 eligible disabled students in the 12 areas of disability where services are delivered in a wide range of settings. Related services encompassing occupational therapy, physical therapy, adaptive physical education, audiological interpreting and others were delivered, as well. Last year, school psychologists conducted 3,625 formal assessments, 12,374 informal assessments, held 29,059 conferences with teachers, participated in 5,486 SSTs and conducted 140 in-service sessions for teachers regarding interventions for at-risk students.

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

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Substitutes, Certified & Classified	\$ 122,010	\$ 100,164	\$ 84,860	\$ 23,972	746,414	506,029
Parapro	494,593	431,163	100	-	-	-
Secretaries	961,571	1,104,977	1,123,347	1,130,638	1,270,879	1,336,042
Clerical	3,663,995	3,778,091	3,784,580	3,865,862	4,213,888	4,490,747
Athletics Personnel	5,670,052	5,742,925	5,751,386	5,668,698	5,891,543	5,893,668
Nurses	1,750,256	1,901,495	1,711,457	2,010,912	2,168,132	2,306,178
Therapists	4,638,419	4,793,915	4,933,315	5,045,986	5,503,365	5,924,369
Teacher Support Specialists	613,420	628,884	660,633	636,350	626,060	688,401
School Psychologists	4,155,309	4,532,190	4,956,401	5,029,094	5,243,948	5,516,665
Social Workers	1,898,301	1,924,767	1,940,414	1,921,967	2,425,582	2,792,207
Family Services-Parent Coord	-	-	370,938	360,636	1,521,901	1,620,911
Other Management Personnel	644,746	721,029	1,164,390	1,207,720	1,324,587	1,383,159
Other Administrative Personnel	2,665,743	3,164,552	2,888,468	2,941,336	4,126,758	4,137,669
Other Salaries & Compensation	902,618	917,220	807,324	617,289	2,196,631	2,601,606
Health Insurance	3,607,543	3,580,067	4,012,325	3,997,821	4,304,709	4,411,010
Medicare	382,302	401,471	410,226	409,772	471,032	522,995
Teacher Retirement System	4,405,245	5,696,839	5,951,291	5,491,637	6,710,864	7,088,118
Worker's Compensation	142,007	149,047	152,229	152,249	255,499	270,317
Gwinnett Retirement System	1,028,122	1,560,658	1,769,894	1,899,199	2,284,019	2,408,495
Other Employee Benefits	66,323	70,435	71,341	71,819	74,972	81,762
Subtotal - Salaries & Benefits	37,812,575	41,199,889	42,544,919	42,482,957	51,360,783	53,980,348
Purchased Services	11,989,734	11,963,307	13,190,119	11,902,802	11,021,195	10,965,616
Travel	153,945	153,397	118,420	33,670	218,093	294,593
Supplies	1,359,005	2,231,135	1,336,458	400,031	2,275,988	2,289,674
Equipment Replacement	84,054	18,184	2,566	833	13,130	12,500
Subtotal - Other Charges	13,586,738	14,366,023	14,647,563	12,337,336	13,528,406	13,562,383
TOTAL	\$ 51,399,313	\$ 55,565,912	\$ 57,192,482	\$ 54,820,292	\$ 64,889,189	\$ 67,542,731

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>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>
Executive Director to Supt.	-	-	-	2.00	2.00	2.00
Secretaries	35.97	36.97	37.07	37.07	37.07	37.07
Clerical	9.00	9.00	9.00	9.00	9.00	9.00
Technology Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Other Management Personnel	25.96	26.95	29.97	28.97	29.47	29.47
Other Administrative Personnel	138.32	134.12	143.62	143.61	150.10	150.10
Other Salaries & Compensation	<u>13.86</u>	<u>12.37</u>	<u>12.37</u>	<u>12.37</u>	<u>12.37</u>	<u>12.37</u>
Total	224.11	220.41	233.03	234.02	241.01	241.01

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.

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Teachers	\$ -	\$ -	\$ -	\$ -	\$ 22,500	\$ 22,500
Certified Substitutes	1,569,934	1,606,954	1,279,733	288,534	661,090	515,775
Professional Dev. Stipends	2,238,600	2,250,405	1,695,359	2,244,517	3,049,526	3,298,336
Executive Director to Supt.	-	-	-	407,196	399,000	414,960
Secretaries	1,606,994	1,702,572	1,840,298	1,748,235	1,970,758	2,074,395
Clerical	469,234	495,605	490,442	494,438	540,215	559,630
Technology Specialists	78,432	80,497	81,801	83,501	83,437	86,774
Other Management Personnel	3,712,406	3,878,166	4,742,806	4,172,444	4,642,069	4,698,645
Other Administrative Personnel	10,020,359	10,223,353	11,183,236	11,378,274	12,777,982	13,676,740
Other Salaries & Compensation	2,485,655	2,601,416	2,167,308	2,045,625	2,992,304	3,052,607
Health Insurance	1,797,224	1,686,017	2,073,556	2,020,955	2,407,889	2,456,304
Medicare	311,225	321,523	329,319	317,951	329,719	356,071
Teacher Retirement System	2,612,058	3,337,681	3,803,819	3,426,063	4,258,615	4,436,416
Worker's Compensation	113,032	116,299	119,405	115,309	166,602	182,069
Gwinnett Retirement System	718,459	1,088,464	1,272,592	1,409,963	1,527,016	1,587,801
Other Employee Benefits	33,558	33,955	37,084	36,844	40,522	45,175
Subtotal - Salaries & Benefits	27,767,170	29,422,907	31,116,758	30,189,848	35,869,244	37,464,198
Purchased Services	3,366,971	3,193,678	2,604,964	2,458,738	4,041,580	3,813,779
Travel	1,225,569	1,218,900	748,385	185,945	738,029	634,325
Supplies	1,979,300	1,664,602	1,917,660	1,628,756	3,560,792	2,085,169
Equipment Replacement	161,118	9,970	11,980	8,718	63,100	63,100
Subtotal - Other Charges	6,732,958	6,087,150	5,282,989	4,282,156	8,403,501	6,596,373
TOTAL	\$ 34,500,128	\$ 35,510,057	\$ 36,399,747	\$ 34,472,004	\$ 44,272,745	\$ 44,060,571

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>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>
Secretaries	3.49	3.00	3.00	3.00	3.00	3.00
Clerical	101.93	97.79	91.55	86.35	89.25	90.25
Media Specialists	136.42	136.93	140.10	137.58	137.59	138.59
Other Management Personnel	2.00	2.00	2.00	2.00	2.00	2.00
Other Administrative Personnel	2.00	3.00	3.00	3.00	3.00	3.00
Other Salaries & Compensation	<u>10.49</u>	<u>11.49</u>	<u>11.49</u>	<u>11.00</u>	<u>11.00</u>	<u>11.00</u>
Total	256.33	254.21	251.14	242.93	245.84	247.84

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.

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Substitutes, Certified & Classified	\$ 199,277	\$ 226,435	\$ 139,687	\$ 85,853	219,995	219,995
Secretaries	145,584	149,760	151,836	110,648	159,521	168,462
Clerical	2,797,091	2,844,464	2,736,214	2,611,338	2,708,341	2,890,825
Media Specialists	8,859,300	9,216,862	9,860,717	9,749,305	10,251,674	10,719,031
Other Management Personnel	210,340	249,046	253,415	256,815	264,819	275,411
Other Administrative Personnel	228,714	299,997	287,219	297,992	347,326	363,587
Other Salaries & Compensation	822,701	787,416	893,119	865,464	951,675	968,948
Health Insurance	2,351,472	2,189,156	2,369,033	2,239,165	2,339,806	2,366,750
Medicare	177,437	184,744	192,514	188,315	197,827	222,827
Teacher Retirement System	2,205,949	2,802,826	2,954,729	2,632,963	2,873,246	3,029,122
Worker's Compensation	66,197	68,845	71,601	69,867	109,582	115,254
Gwinnett Retirement System	496,334	740,888	852,471	885,790	949,466	994,523
Other Employee Benefits	41,345	41,959	41,733	40,121	40,226	41,489
Subtotal - Salaries & Benefits	18,601,741	19,802,398	20,804,288	20,033,635	21,413,504	22,376,224
Purchased Services	1,460,473	1,996,033	1,715,977	1,671,308	1,818,814	1,639,139
Travel	28,372	31,346	20,727	8,693	31,375	31,375
Supplies	1,498,465	1,436,589	1,504,007	1,343,452	1,278,434	1,034,590
Equipment Replacement	18,196	-	-	22,924	-	-
Subtotal - Other Charges	3,005,506	3,463,968	3,240,711	3,046,377	3,128,623	2,705,104
TOTAL	\$ 21,607,247	\$ 23,266,366	\$ 24,044,999	\$ 23,080,012	\$ 24,542,127	\$ 25,081,328

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>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>
Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Executive Director to Supt.	2.00	2.00	3.00	3.49	3.00	4.00
Secretaries	5.00	5.00	5.00	4.49	5.49	5.49
Other Salaries & Compensation	<u>0.98</u>	<u>1.47</u>	<u>1.47</u>	<u>1.47</u>	<u>1.49</u>	<u>1.49</u>
Total	8.98	9.47	10.47	10.45	10.98	11.98

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.

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
School Board Members	\$ 84,664	\$ 86,708	\$ 86,708	\$ 78,760	86,708	86,708
Superintendent	549,862	576,092	597,086	611,771	969,624	448,003
Executive Director to Supt.	346,654	355,054	504,319	607,325	542,146	849,832
Secretaries	277,115	297,537	279,724	264,957	330,382	354,367
Other Salaries & Compensation	230,213	321,137	412,343	199,693	202,849	227,059
Health Insurance	104,341	93,614	103,921	100,635	112,140	126,456
Medicare	13,064	14,562	17,730	15,632	21,725	28,505
Teacher Retirement System	185,155	240,890	274,651	249,849	381,165	344,821
Worker's Compensation	7,232	7,836	8,971	8,221	15,752	14,745
Gwinnett Retirement System	41,740	65,018	79,660	86,312	128,290	117,665
Other Employee Benefits	1,844	1,853	1,891	1,938	2,055	2,278
Subtotal - Salaries & Benefits	1,841,884	2,060,301	2,367,004	2,225,094	2,792,836	2,600,439
Purchased Services	2,638,569	2,374,560	2,472,630	2,713,487	2,681,700	2,681,200
Travel	27,076	24,940	21,011	7,706	51,000	51,000
Supplies	14,981	11,058	9,427	24,881	42,000	42,500
Subtotal - Other Charges	2,680,626	2,410,558	2,503,068	2,746,074	2,774,700	2,774,700
TOTAL	\$ 4,522,510	\$ 4,470,859	\$ 4,870,072	\$ 4,971,168	\$ 5,567,536	\$ 5,375,139

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>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>
Principals	135.00	138.00	139.00	139.00	140.00	141.00
Assistant Principals	536.97	549.03	578.29	568.44	539.55	546.23
Secretaries	138.00	139.98	140.98	139.49	139.98	140.98
Clerical	742.24	762.49	778.05	740.91	750.88	752.88
Other Administrative	10.00	-	-	-	-	-
Total	1,562.21	1,589.50	1,636.32	1,587.84	1,570.41	1,581.09

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.

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Classified Substitutes	\$ 191,379	\$ 203,384	\$ 116,575	\$ 52,030	195,300	195,300
Principals	16,566,345	17,405,039	18,011,900	18,554,841	18,645,985	19,616,330
Assistant Principals	45,771,157	48,494,073	50,308,627	50,488,187	48,434,772	51,481,686
Secretaries	5,706,585	5,997,305	6,086,996	6,132,637	6,390,739	6,431,932
Clerical	25,253,514	26,614,779	27,343,532	26,664,670	27,519,627	28,539,570
Other Administrative Personnel	1,070,975	34,176	24,743	33,514	22,475	22,475
Other Salaries & Compensation	1,335,018	1,504,209	1,367,063	1,520,609	4,696,324	4,929,881
Health Insurance	14,459,565	13,861,627	15,379,956	15,168,574	14,709,952	14,750,338
Medicare	1,284,501	1,346,665	1,388,766	1,393,847	1,360,636	1,539,427
Teacher Retirement System	15,676,813	20,080,369	20,879,068	19,033,127	19,851,186	21,034,381
Worker's Compensation	479,403	501,133	516,111	517,068	754,259	796,374
Gwinnett Retirement System	3,537,958	5,354,878	6,084,669	6,534,985	6,539,258	6,893,526
Other Employee Benefits	267,089	276,202	283,284	279,314	272,372	275,320
Subtotal - Salaries & Benefits	131,600,302	141,673,839	147,791,290	146,373,403	149,392,885	156,506,540
Purchased Services	13,877,897	13,496,091	12,414,919	8,739,015	14,254,829	13,961,000
Travel	203,502	203,206	143,294	44,671	224,963	224,875
Supplies	9,770,841	10,432,457	9,099,213	5,962,184	9,402,289	8,629,000
Equipment Replacement	329,523	484,896	503,375	179,370	506,990	500,000
Subtotal - Other Charges	24,181,763	24,616,650	22,160,801	14,925,239	24,389,071	23,314,875
TOTAL	\$ 155,782,065	\$ 166,290,489	\$ 169,952,091	\$ 161,298,643	\$ 173,781,956	\$ 179,821,415

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>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>
Executive Director to Supt.	-	-	-	1.00	1.00	1.00
Secretaries	4.00	4.00	4.00	3.00	3.00	3.00
Clerical	38.00	37.00	32.00	34.00	33.00	33.00
Accountants	12.00	13.00	12.00	13.00	13.00	13.00
Warehouse/Distribution *	40.47	40.47	-	-	-	-
Other Management Personnel	7.49	8.49	8.49	7.49	7.49	7.49
Other Administrative Personnel	<u>15.49</u>	<u>15.49</u>	<u>17.49</u>	<u>17.49</u>	<u>18.49</u>	<u>18.49</u>
Total	117.45	118.45	73.98	75.98	75.98	75.98

* 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 22,000 employees. Accounting, budgeting, auditing, and investment services are available to help each individual school site realize the greatest return on investment of available resources.

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Executive Director to Supt.	\$ -	\$ -	\$ -	\$ 207,444	209,859	218,253
Secretaries	176,826	179,958	171,838	144,683	153,729	160,966
Clerical	1,834,710	1,760,285	1,689,781	1,672,227	1,882,608	1,964,738
Accountants	981,999	962,445	923,518	1,056,337	1,154,290	1,205,787
Maint/Transp/Whse/Security	1,814,437	1,763,431	-	-	-	-
Other Management Personnel	1,002,243	1,071,161	1,189,731	931,113	999,413	1,053,232
Other Administrative Personnel	1,154,804	1,157,196	1,389,782	1,416,396	1,513,545	1,562,911
Other Salaries & Compensation	441,775	34,697	36,325	115,707	450,700	450,700
Health Insurance	996,339	947,796	677,747	697,573	713,944	723,522
Medicare	98,685	92,511	73,323	75,223	86,514	95,544
Teacher Retirement System	1,126,785	1,394,343	1,098,623	998,080	1,148,021	1,197,037
Worker's Compensation	34,881	34,494	26,824	27,166	46,399	49,413
Gwinnett Retirement System	247,545	365,821	310,228	337,436	377,289	393,471
Other Employee Benefits	18,336	17,752	12,558	13,022	13,330	13,484
Subtotal - Salaries & Benefits	9,929,365	9,781,890	7,600,278	7,692,406	8,749,641	9,089,058
Purchased Services	23,024,794	23,751,105	22,312,809	24,332,926	26,935,034	26,923,605
Travel	16,029	20,289	19,908	8,672	27,874	27,874
Supplies	340,281	316,557	168,971	199,672	1,167,086	293,799
Equipment Replacement	17,076	107,443	15,596	-	-	-
Subtotal - Other Charges	23,398,180	24,195,394	22,517,284	24,541,270	28,129,994	27,245,278
TOTAL	\$ 33,327,545	\$ 33,977,284	\$ 30,117,562	\$ 32,233,677	\$ 36,879,635	\$ 36,334,336

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>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>
Executive Director to Supt.	-	-	-	1.00	1.00	1.00
Secretaries	6.00	6.00	6.00	6.00	6.00	6.00
Clerical	19.00	19.00	22.00	22.00	22.00	22.00
Maintenance/Warehouse/Security *	216.49	231.49	284.96	284.96	290.96	297.96
Custodial Personnel**	1,139.75	1,155.25	1,180.26	1,210.25	1,224.00	1,250.25
Other Management Personnel	7.00	8.00	8.00	8.00	8.00	8.00
Other Administrative Personnel	3.00	3.00	4.00	4.00	4.00	4.00
Other Salaries & Compensation	8.00	10.00	10.00	9.00	10.00	10.00
Total	<u>1,399.24</u>	<u>1,432.74</u>	<u>1,515.22</u>	<u>1,545.21</u>	<u>1,565.96</u>	<u>1,599.21</u>

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

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

The maintenance and operations staff is responsible for the upkeep of 142 schools and an additional 55 other locations with 29,404,218 square feet of building space, 4,505 acres of land, and 1,000 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.

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Classified Substitutes	\$ 487,123	\$ 424,498	\$ 329,407	\$ 177,332	518,000	518,000
Executive Director to Supt.	-	-	-	207,444	209,859	218,253
Secretaries	298,313	305,482	310,439	304,440	322,938	344,618
Clerical	865,221	942,253	1,086,627	1,117,519	1,148,758	1,155,640
Maint/Transp/Whse/Security	14,779,313	15,966,458	17,446,831	17,563,176	19,567,020	20,938,520
Custodial Personnel	35,176,718	36,548,985	37,547,226	38,564,162	44,070,066	47,840,663
Other Management Personnel	907,078	1,007,195	1,109,081	970,296	1,028,120	1,076,833
Other Administrative Personnel	267,865	275,281	350,203	367,500	366,146	366,758
Other Salaries & Compensation	634,980	622,320	750,137	710,356	744,766	796,204
Health Insurance	12,231,385	11,851,434	13,569,285	13,596,722	14,681,324	15,702,405
Medicare	709,160	748,533	785,536	800,532	859,921	1,042,146
Teacher Retirement System	3,644,225	4,893,941	5,592,753	5,077,893	5,854,525	6,172,779
Worker's Compensation	268,608	282,739	296,642	301,223	480,650	538,045
Gwinnett Retirement System	1,880,477	2,974,843	3,441,684	3,770,674	4,104,006	4,575,991
Other Employee Benefits	197,103	203,015	215,612	217,189	214,650	265,946
Subtotal - Salaries & Benefits	72,347,569	77,046,977	82,831,463	83,746,459	94,170,749	101,552,801
Purchased Services	15,021,475	16,546,199	17,072,192	16,646,103	21,530,972	17,567,636
Travel	24,631	27,883	23,721	5,859	10,289	25,119
Supplies	26,523,137	27,324,250	29,037,575	26,133,742	26,692,522	26,393,305
Equipment Replacement	842,159	1,586,665	949,082	876,422	1,693,672	945,832
Subtotal - Other Charges	42,411,402	45,484,997	47,082,570	43,662,127	49,927,455	44,931,892
TOTAL	\$ 114,758,971	\$ 122,531,974	\$ 129,914,033	\$ 127,408,586	\$ 144,098,204	\$ 146,484,693

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>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>
Clerical	77.98	77.98	77.98	77.98	77.98	78.98
Bus Drivers	1,647.00	1,647.00	1,647.00	1,647.00	1,572.00	1,603.00
Maintenance/Warehouse/Security *	235.00	244.00	244.00	244.00	254.00	254.00
Other Management Personnel	1.00	2.00	2.00	3.00	4.00	4.00
Other Salaries & Compensation	<u>56.49</u>	<u>56.49</u>	<u>56.49</u>	<u>54.49</u>	<u>54.49</u>	<u>54.49</u>
Total	2,017.47	2,027.47	2,027.47	2,026.47	1,962.47	1,994.47

FY2023 Transportation facts: GCPS has 1,900 buses in its fleet, making it the largest school-district owned fleet in the nation. We transport more than 118,713 students twice daily over 8,169 routes traveling more than 22,651,496, 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.

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Clerical	\$ 3,840,865	\$ 4,019,610	\$ 4,005,726	\$ 3,889,722	3,759,589	3,935,835
Bus Drivers	47,372,347	51,157,672	48,148,956	43,470,804	57,829,599	58,713,209
Maint/Transp/Whse/Security	6,636,607	7,427,392	7,990,488	7,761,866	8,992,727	9,457,500
Other Management Personnel	127,877	167,112	262,231	431,571	496,178	525,492
Other Salaries & Compensation	3,515,673	3,502,434	7,032,164	3,478,949	3,860,271	4,045,540
Health Insurance	15,381,166	14,833,141	15,878,448	15,002,670	15,489,764	15,621,557
Medicare	807,193	876,475	888,819	773,463	926,500	1,105,819
Teacher Retirement System	1,708,057	2,254,746	2,348,953	2,157,734	2,395,630	2,510,790
Worker's Compensation	310,554	333,715	337,956	294,615	509,851	561,402
Gwinnett Retirement System	2,332,807	3,632,834	4,021,555	3,719,234	4,347,286	4,782,778
Other Employee Benefits	291,069	294,662	292,749	276,091	287,725	301,739
Subtotal - Salaries & Benefits	82,324,215	88,499,793	91,208,045	81,256,719	98,895,120	101,561,661
Purchased Services	7,060,459	5,876,040	6,108,047	5,345,318	7,858,362	6,868,115
Travel	40,770	48,718	6,720	7,769	71,041	71,041
Supplies	14,544,636	15,312,288	12,888,701	10,503,685	15,654,585	15,555,183
Equipment Replacement	7,851,104	2,481,042	2,300,101	2,768,742	3,446,527	1,349,902
Subtotal - Other Charges	29,496,969	23,718,088	21,303,569	18,625,513	27,030,515	23,844,241
TOTAL	\$ 111,821,184	\$ 112,217,881	\$ 112,511,614	\$ 99,882,233	\$ 125,925,635	\$ 125,405,902

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>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>
Executive Director to Supt.	-	-	-	4.00	4.00	4.00
Secretaries	17.00	18.00	19.00	20.00	20.00	20.00
Clerical	48.98	50.98	48.98	47.98	48.98	48.98
Family Services - Parent Coordinator	13.32	13.46	15.96	16.48	-	-
Research Personnel	8.00	8.00	8.00	8.00	8.00	8.00
Planning Staff	4.50	4.50	4.50	4.50	4.50	4.50
Other Management Personnel	54.49	55.49	59.49	56.49	55.98	56.98
Other Administrative Personnel	36.92	35.96	39.47	40.47	46.45	46.45
Other Salaries	<u>68.49</u>	<u>75.49</u>	<u>83.98</u>	<u>82.98</u>	<u>83.98</u>	<u>84.99</u>
Total	251.70	261.88	279.38	280.90	271.89	273.90

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.

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Certified Substitutes	\$ 92,429	\$ 78,045	\$ 38,306	\$ 14,022	\$ 145,353	\$ 52,400
Executive Director of Supt.	-	-	-	743,765	789,484	821,063
Secretaries	764,373	909,978	1,064,817	1,059,683	1,140,253	1,204,738
Clerical	2,261,187	2,445,005	2,369,104	2,197,637	2,730,643	2,848,658
Research Personnel	762,348	859,313	863,214	831,346	914,367	962,095
Planning Staff	475,303	488,800	505,471	484,345	518,317	540,512
Family Services - Parent Coord	890,179	994,887	1,216,811	1,206,369	-	-
Other Management Personnel	5,877,129	6,907,330	7,389,593	6,901,919	6,933,813	7,119,513
Other Administrative Personnel	2,450,386	2,892,660	3,294,156	3,299,577	3,974,472	4,323,795
Other Salaries & Compensation	7,092,816	7,582,639	8,307,862	7,515,607	7,847,578	8,247,269
Health Insurance	2,122,975	2,205,752	2,541,521	2,471,879	2,624,099	2,643,752
Medicare	278,096	314,604	341,011	330,920	338,449	374,685
Teacher Retirement System	3,028,390	4,195,740	4,741,944	4,215,149	4,722,346	4,856,273
Worker's Compensation	103,343	115,334	124,645	224,107	179,287	193,534
Gwinnett Retirement System	706,919	1,178,602	1,405,814	2,761,771	1,573,657	1,642,194
Other Employee Benefits	39,182	42,996	46,079	44,476	42,321	49,105
Subtotal - Salaries & Benefits	26,945,055	31,211,685	34,250,348	34,302,570	34,474,439	35,879,586
Purchased Services	21,129,825	16,371,175	17,879,955	19,295,686	22,341,039	20,330,373
Travel	135,732	165,865	113,928	6,067	267,730	274,799
Supplies	13,926,953	12,034,578	12,589,840	15,136,600	21,463,324	16,727,944
Equipment Replacement	493,935	188,546	436,329	1,025,302	1,535,018	1,108,263
Subtotal - Other Charges	35,686,445	28,760,164	31,020,052	35,463,654	45,607,111	38,441,379
TOTAL	\$ 62,631,500	\$ 59,971,849	\$ 65,270,400	\$ 69,766,224	\$ 80,081,550	\$ 74,320,965

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.

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Purchased Services	\$ 13,318	\$ 62,077	\$ 51,873	\$ 49,862	88,958	62,611
Travel	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Equipment Replacement	-	-	-	-	-	-
TOTAL	\$ 13,318	\$ 62,077	\$ 51,873	\$ 49,862	\$ 88,958	\$ 62,611

	<u>FY2018 Actual</u>	<u>FY2019 Actual</u>	<u>FY2020 Actual</u>	<u>FY2021 Actual</u>	<u>FY2022 Budget</u>	<u>FY2023 Budget</u>
Transfers to Other Funds	17,932,020	18,194,539	23,630,225	69,125,889	11,351,386	10,645,972
<u>Total Expenditures - General Fund</u>	<u>\$ 1,618,062,844</u>	<u>\$ 1,727,316,338</u>	<u>\$ 1,796,767,308</u>	<u>\$ 1,813,183,535</u>	<u>\$ 1,929,993,769</u>	<u>\$ 1,987,775,129</u>
Enrollment	179,266	179,758	180,585	177,401	179,581	182,865
Per Pupil Expenditures (excluding transfers)	\$ 8,926	\$ 9,508	\$ 9,819	\$ 9,831	\$ 10,684	\$ 10,812

Gwinnett County Public Schools

Special Revenue Fund

FY2023 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

	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Actuals	FY2022 Budget	FY2023 Budget
Federal	\$ 75,424,843	\$ 81,633,515	\$ 83,386,183	\$ 153,903,657	\$ 492,845,188	\$ 376,488,177
State	378,339	331,042	289,088	332,441	327,429	271,229
Local	493,960	362,574	1,399,635	697,051	374,390	328,935
Totals	76,297,142	82,327,131	85,074,906	154,933,149	493,547,007	377,088,341
General Fund	7,455,074	7,795,964	9,506,925	7,966,649	10,373,664	10,333,664
Totals	\$ <u>83,752,216</u>	\$ <u>90,123,095</u>	\$ <u>94,581,831</u>	\$ <u>162,899,798</u>	\$ <u>503,920,671</u>	\$ <u>387,422,005</u>

	Current 2022 Budget	Projected 2023 Budget
Beginning Balance:	\$ 1,770,316	\$ 781,740
Revenue:		
Local	374,390	328,935
State	327,429	271,229
Federal	492,845,188	376,488,177
Total Revenue	493,547,007	377,088,341
Transfers In	10,373,664	10,333,664
Total Sources Available	<u>\$ 505,690,987</u>	<u>\$ 388,203,745</u>
Expenditures:		
Instruction	\$ 332,141,575	\$ 315,805,953
Student Support Services	28,288,991	17,065,252
Improvement of Instruction	16,090,887	8,837,838
Instructional Staff Development	16,161,318	7,978,226
Media Services	11,194,244	11,194,244
General Administration	1,637,385	-
School Administration Services	11,334,065	11,306,516
Business Support Services	608,314	328,935
Maintenance & Operations	39,633,185	592,256
Transportation	18,202,216	7,437,242
Central Support Services	24,410,893	5,703,466
Other Support Services	72,016	30,000
Federal Grant Administration	3,322,309	40,388
School Nutrition Program	1,811,849	1,101,689
Total Expenditures	<u>504,909,247</u>	<u>387,422,005</u>
Ending Fund Balance	781,740	781,740
Total Expenditures & Fund Balance	<u>\$ 505,690,987</u>	<u>\$ 388,203,745</u>

	<u>Funding Source</u>	<u>Current 2022 Budget</u>	<u>Projected 2023 Budget</u>
<u>Elementary & Secondary School Emergency Relief Fund (ESSER III) - American Rescue Plan Act</u>			
This grant provides federal funding for the purpose of safely reopening and sustain the safe operation of schools and address the impact of the coronavirus pandemic on students.	Federal	267,997,642	212,288,585
<u>Annenberg Institute</u>			
This grant provides local funding for the purpose of implementing and supporting high impact tutoring programs for K-12 students.	Local	100,000	-
<u>Band Uniforms</u>			
This grant provides accounting of local school funding that is committed for new band uniforms.	Beginning Bal.	226,599	-
	Local	-	212,045
	Total	226,599	212,045
<u>Bright from the Start Pre-K</u>			
This grant represents funds for the purpose of operating a Pre-kindergarten program for 4 year old children.	State	271,229	271,229
<u>Elementary & Secondary School Emergency Relief Fund (ESSER) I and II</u>			
This grant provides federal funding for the purpose of providing emergency relief funds to address the impact that COVID-19 has had on elementary and secondary schools across the nation.	Federal	123,651,626	71,905,360
<u>Department of Administrative Services (DOAS)</u>			
This grant provides business and finance support to local schools and central office staff.	Beginning Bal.	981,549	781,740
	Local	116,890	116,890
	Total	1,098,439	898,630
<u>GoSTEM Initiative</u>			
This grant provides local funding committed for the purpose of strengthening the pipeline of students into post-secondary STEM (Science, Technology, Engineering, and Mathematics) education.	Beginning Bal.	118,714	-
<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	200,742	144,690

	<u>Funding Source</u>	<u>Current 2022 Budget</u>	<u>Projected 2023 Budget</u>
<u>IDEA Flow Through</u>			
This grant provides federal funding for the purpose of providing special education programs for students age 3 through 21.	Transfer In	9,979,114	9,979,114
	Federal	<u>31,243,704</u>	<u>31,082,689</u>
	Total	41,222,818	41,061,803
<u>IDEA Preschool Special Education Program</u>			
This grant provides federal funding for the educational needs of pre-kindergarten children with disabilities.	Transfer In	311,470	311,470
	Federal	<u>685,045</u>	<u>685,045</u>
	Total	996,515	996,515
<u>Innovation Grants - Governors' Office of Student Achievement</u>			
This grant provides State funding for the purpose of increasing student achievement and providing reform opportunities through unique and challenging educational programs.	Transfer In	40,000	-
	State	<u>56,200</u>	<u>-</u>
	Total	96,200	-
<u>New Schools Grant</u>			
This grant provides funding from the NewSchools Venture Fund for the purpose of supporting the opening of McClure High School and Seckinger High School.	Beginning Bal.	271,072	-
	Local	<u>157,500</u>	<u>-</u>
	Total	428,572	-
<u>Parent Mentor</u>			
This grant provides federal funding for the purpose of providing support and training to families of special needs children.	Transfer In	43,080	43,080
	Federal	<u>28,800</u>	<u>28,800</u>
	Total	71,880	71,880
<u>Perkins Grant Programs</u>			
This grant provides federal funding in support of secondary vocational education programs throughout the school district.	Federal	1,731,202	1,369,958
<u>Successful Start</u>			
This fund is established to provide accounting of local grant funds from the Pittulloch Foundation for the purpose of increasing literacy achievement in kindergarten students.	Beginning Bal.	172,382	-

	<u>Funding Source</u>	<u>Current 2022 Budget</u>	<u>Projected 2023 Budget</u>
<u>Teacher & Leader Support</u>			
This grant provides federal funding to support high-quality teacher mentoring and support in leadership development training for teachers and leaders in high need schools.	Federal	3,462,441	-
<u>Title I</u>			
This grant provides federal funding for the purpose of assisting the lowest achieving students to demonstrate proficiency on academic achievement standards.	Federal	46,829,579	44,014,490
<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	84,943	50,339
<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	6,589,866	5,847,997
<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	6,502,243	5,091,943
<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	3,837,355	3,978,281

Gwinnett County Public Schools

Capital Projects Fund

FY2023 Public Budget Document

SPECIAL LOCAL OPTION SALES TAX (SPLOST) - GENERAL INFORMATION

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

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

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

GENERAL OBLIGATION BONDS

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

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

	<u>Current FY2022 Budget</u>	<u>Projected FY2023 Budget</u>
Beginning Balance	\$ 244,952,319	\$ 546,077,830 (2)
<u>Revenue</u>		
Sales Tax Receipts	168,615,120	177,045,876
Investment Income	700,000	1,400,000
State Capital Outlay	3,000,000	3,000,000
Transfer In	<u>3,535,227</u>	<u>3,600,486</u>
Total Revenue	<u>175,850,347</u>	<u>185,046,362</u>
Total Sources Available	<u><u>420,802,666</u></u>	<u><u>731,124,192</u></u>
<u>Expenditures:</u>		
Expenses	146,141,333	207,973,010
Transfers	<u>3,583,503</u>	<u>63,036,638</u>
Total Expenditures	<u>149,724,836</u>	<u>271,009,648</u>
Ending Fund Balance	<u>271,077,830</u> (1)	<u>460,114,544</u>
Total Expenditures & Fund Balance	<u><u>420,802,666</u></u>	<u><u>731,124,192</u></u>

(1) FY2022 current budget is as at 12.31.2021, therefore, ending fund balance is not reflective of proceeds from bond sale in March 2022.

(2) FY2023 projected beginning balance includes \$275,000,000 in anticipated revenue from bond sale in March 2022.

Projected FY23 Budget by Funding Source

	SPLOST V Fund 227	GO Bonds Fund 245	GO Bonds Fund 247	SPLOST VI Fund 229	TOTAL
Beginning Balance	\$ 128,924,511	\$ 27,198,128	\$ 114,955,191	\$ 275,000,000	\$ 546,077,830
Revenue					
Sales Tax Receipts	-	-	-	177,045,876	\$ 177,045,876
Investment Income	50,000	100,000	250,000	1,000,000	\$ 1,400,000
State Capital Outlay	3,000,000	-	-	-	\$ 3,000,000
Transfer In (Project Mngt)	-	-	-	3,600,486	\$ 3,600,486
Total Revenue	<u>3,050,000</u>	<u>100,000</u>	<u>250,000</u>	<u>181,646,362</u>	<u>185,046,362</u>
Total Sources Available	<u>\$ 131,974,511</u>	<u>\$ 27,298,128</u>	<u>\$ 115,205,191</u>	<u>\$ 456,646,362</u>	<u>\$ 731,124,192</u>
Expenditures					
Construction	4,500,000	-	11,000,000	63,500,000	79,000,000
Technology	4,000,000	1,000,000	10,000,000	49,064,024	64,064,024
Furniture & Equipment - Schools	200,000	50,000	-	6,200,000	6,450,000
Financial Services	-	-	-	120,000	120,000
Data Governance	-	-	1,500,000	9,700,000	11,200,000
Network Security	-	-	-	2,450,000	2,450,000
Information Security	-	-	-	2,450,000	2,450,000
School Bldg Safety	-	1,500,000	1,500,000	-	3,000,000
Land	-	-	-	5,000,000	5,000,000
Bus Purchases	-	-	3,000,000	5,000,000	8,000,000
Support Vehicle	-	-	1,000,000	1,000,000	2,000,000
Instructional Material	-	-	-	20,638,500	20,638,500
Project Management	-	-	-	3,600,486	3,600,486
Transfer to Other Funds	-	-	-	63,036,638	63,036,638
Total Expenditures	<u>8,700,000</u>	<u>2,550,000</u>	<u>28,000,000</u>	<u>231,759,648</u>	<u>271,009,648</u>
Ending Fund Balance	<u>123,274,511</u>	<u>24,748,128</u>	<u>87,205,191</u>	<u>224,886,714</u>	<u>460,114,544</u>
Total Expenditures & Fund Balance	<u>\$ 131,974,511</u>	<u>\$ 27,298,128</u>	<u>\$ 115,205,191</u>	<u>\$ 456,646,362</u>	<u>\$ 731,124,192</u>

Breakdown of selected expense categories by project

FY23 Projected Budget	<u>SPLOST V</u>	<u>G. O. Bonds</u>	<u>G. O. Bonds</u>	<u>SPLOST VI</u>	<u>TOTAL</u>
Construction					
GSMST 4th Floor Buildout	-	-	-	10,000,000	10,000,000
GSMST Theater	-	-	-	7,000,000	7,000,000
North Gwinnett HS - Addition	-	-	-	10,000,000	10,000,000
Roof Replacement	500,000	-	-	5,000,000	5,500,000
Gym/Kitchen HVAC Project	2,000,000	-	1,500,000	14,000,000	17,500,000
Systemwide Improvement	2,000,000	-	6,000,000	10,000,000	18,000,000
Carpeting	-	-	-	2,500,000	2,500,000
Painting	-	-	-	3,500,000	3,500,000
Athletic Buildings/Lighting	-	-	2,000,000	1,500,000	3,500,000
Artificial Turfs	-	-	1,500,000	-	1,500,000
Technology					
North Gwinnett HS - Addition	-	-	-	750,000	750,000
Seckinger HS	-	1,000,000	-	-	1,000,000
IMT System Development	4,000,000	-	-	1,500,000	5,500,000
Central Office Refresh	-	-	-	8,046,732	8,046,732
Collaborative System	-	-	-	1,500,000	1,500,000
MS Technology Refresh	-	-	-	16,972,567	16,972,567
HS Technology Refresh	-	-	-	15,294,725	15,294,725
ES Technology Refresh	-	-	10,000,000	5,000,000	15,000,000
Furniture & Equipment Schools					
North Gwinnett HS - Addition	-	-	-	700,000	700,000
Seckinger HS	100,000	-	-	-	100,000
Fine arts	-	50,000	-	1,500,000	1,550,000
Growth & Replacement	100,000	-	-	4,000,000	4,100,000

Gwinnett County Public Schools

Debt Service Fund

FY2023 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)

	<u>Original Par Amount of Principal Issued</u>	<u>Principal Outstanding @ 6/30/2022</u>	<u>Principal Retired in FY2023</u>	<u>Principal Outstanding @ 6/30/2023</u>
Series 2009	\$ 18,980	\$ 18,980	\$ -	\$ 18,980
Series 2010	\$ 19,640	\$ 19,640	\$ -	\$ 19,640
Series 2010	\$ 255,080	\$ 154,900	\$ 19,795	\$ 135,105
Series 2013	\$ 211,380	\$ 9,905	\$ 9,905	\$ -
Series 2015	\$ 252,440	\$ 247,615	\$ 875	\$ 246,740
Series 2017	\$ 97,335	\$ 89,465	\$ 1,580	\$ 87,885
Series 2019	\$ 173,355	\$ 163,355	\$ -	\$ 163,355
Series 2019b	\$ 94,255	\$ 92,150	\$ 1,200	\$ 90,950
Series 2021	\$ 122,945	\$ 117,945	\$ 5,000	\$ 112,945
Total	<u><u>\$ 1,245,410</u></u>	<u><u>\$ 913,955</u></u>	<u><u>\$ 38,355</u></u>	<u><u>\$ 875,600</u></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>FY2022</u>	<u>FY2023</u>
Millage rate required to fund Long-term debt	1.65	*

* Millage rate will be set at a meeting TBD.

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

	<u>SPLOST V</u>	<u>SPLOST VI</u>
Original Par Amount of Principal Issued	\$ 305,000	265,000
Principal Outstanding @ 6/30/2022	\$ 25,000	265,000
Principal Retired in FY2023	\$ 25,000	-
Principal Outstanding @ 6/30/2023	\$ -	265,000

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

	Current FY2022 Budget	Projected FY2023 Budget
Beginning Balance	\$ 170,154,613	\$ 48,508,034
Revenue:		
Ad Valorem Taxes	67,016,750	70,350,088
Investment Income	300,000	150,000
Other Federal Revenue	960,000	1,000,000
Total Revenue	<u>68,276,750</u>	<u>71,500,088</u>
Transfers In	<u>48,276</u>	<u>59,436,152</u>
Total Sources Available	<u>\$ 238,479,639</u>	<u>\$ 179,444,274</u>
Expenditures:		
Payment of Principal	\$ 141,975,000	\$ 84,680,000
Payment of Interest	47,986,605	52,541,593
Dues & Fees	<u>10,000</u>	<u>10,000</u>
Total Expenditures	189,971,605	137,231,593
Ending Fund Balance	<u>48,508,034</u>	<u>42,212,681</u>
Total Expenses & Fund Balance	<u>\$ 238,479,639</u>	<u>\$ 179,444,274</u>

Projected FY2023 Budget by Fund

	General Obligation <u>Debt</u>	Certificates of <u>Participation</u>	SPLOST V <u>Debt</u>	SPLOST VI <u>Debt</u>	<u>TOTAL</u>
Beginning Balance	\$ 46,446,991	\$ 1,812,767	\$ 248,276	\$ -	\$ 48,508,034
Revenue					
Ad Valorem Taxes	70,350,088	-	-	-	70,350,088
Investment Income	100,000	-	50,000	-	150,000
Other Federal Revenue	1,000,000	-	-	-	1,000,000
Total Revenue	<u>71,450,088</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>71,500,088</u>
Transfer from Other Funds	-	23,053,358	26,000,000	10,382,794	59,436,152
Total Sources Available	<u>\$ 117,897,079</u>	<u>\$ 24,866,125</u>	<u>\$ 26,298,276</u>	<u>\$ 10,382,794</u>	<u>\$ 179,444,274</u>
Expenditures					
Payment of principal	38,355,000	21,325,000	25,000,000	-	84,680,000
Payment of interest	37,992,674	3,541,125	625,000	10,382,794	52,541,593
Dues & Fees	10,000	-	-	-	10,000
Total Expenditures	<u>76,357,674</u>	<u>24,866,125</u>	<u>25,625,000</u>	<u>10,382,794</u>	<u>137,231,593</u>
Ending Fund Balance	<u>41,539,405</u>	<u>-</u>	<u>673,276</u>	<u>-</u>	<u>42,212,681</u>
Total Expenditures & Fund Balance	<u>\$ 117,897,079</u>	<u>\$ 24,866,125</u>	<u>\$ 26,298,276</u>	<u>\$ 10,382,794</u>	<u>\$ 179,444,274</u>

Gwinnett County Public Schools

Enterprise Fund

FY2023 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 meal prices will remain the same in FY2023. The meal prices are as follows:

	ES	MS	HS
Student Breakfast	\$1.50	\$1.50	\$1.50
Reduced Price Breakfast	\$0.30	\$0.30	\$0.30
Student Lunch	\$2.25	\$2.50	\$2.50
Reduced Price Lunch	\$0.40	\$0.40	\$0.40
Milk	\$0.40	\$0.40	\$0.40
Adult Breakfast	\$2.50	\$2.50	\$2.50
Adult Lunch	\$3.75	\$3.75	\$3.75

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 FY2023 are 20,287,800 student lunches and 10,210,140 student breakfasts. There will be 135 serving locations with a staff of over 1,200 employees. Approximately 45.05% of all students are eligible to receive meals that are either free or reduced price.

	<u>Current FY2022 Budget</u>	<u>Projected FY2023 Budget</u>
Beginning Balance	\$ 14,201,140	\$ 14,738,201
<u>Revenue:</u>		
Local	26,570,666	27,002,132
State	2,490,000	2,530,434
Federal	72,154,175	73,325,848
Total Revenue	<u>101,214,841</u>	<u>102,858,414</u>
Total Sources Available	<u>\$ 115,415,981</u>	<u>\$ 117,596,615</u>
<u>Expenditures:</u>		
Salaries	\$ 23,007,754	\$ 24,394,083
Fringe Benefits	<u>12,341,322</u>	<u>11,787,659</u>
Subtotal	35,349,076	36,181,742
Food (Including USDA Commodities)	45,079,804	45,887,106
Purchased Services	12,021,150	12,528,250
Travel	30,500	25,500
Supplies / Uniforms	7,015,000	7,036,750
Equipment	<u>1,182,250</u>	<u>1,188,000</u>
Subtotal	65,328,704	66,665,606
Total Expenditures	100,677,780	102,847,348
Ending Fund Balance	<u>14,738,201</u>	<u>14,749,267</u>
Total Expenses & Fund Balance	<u>\$ 115,415,981</u>	<u>\$ 117,596,615</u>

Gwinnett County Public Schools

Internal Service Fund

FY2023 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 \$1,000,000 per claim retention. Aggressive claims management and other cost-containment measures help control costs while providing a vital service to employees who are injured while performing their duties. The average cost per claim has been less than \$4,000 in each of the last five years. The structure of the workers' compensation program is reviewed periodically to ensure that it remains the most cost-effective way to meet the requirements of the statute.

Disability Insurance Fund

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

Print Shop Fund

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

Café

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

	<u>Current FY2022 Budget</u>	<u>Projected FY2023 Budget</u>
Beginning Balance	\$ 17,781,504	\$ 14,122,021
<u>Revenue - Charges for Services:</u>		
Worker's Compensation: Payroll Assessment	6,000,000	6,000,000
Disability Insurance: Payroll Deductions and Employer Contributions	2,300,000	2,300,000
Print Shop: Printing Requisitions	2,092,540	2,092,540
Café	350,000	350,000
Transfers from Other Funds	<u>977,722</u>	<u>312,308</u>
Total Revenue	<u><u>\$ 29,501,766</u></u>	<u><u>\$ 25,176,869</u></u>
<u>Expenditures:</u>		
Risk Management / Worker's Compensation	\$ 10,346,618	\$ 10,366,466
Disability Insurance Fund	2,309,941	2,316,780
Print Shop Fund	2,067,341	2,099,752
Café	<u>655,845</u>	<u>662,308</u>
Total Expenditures	\$ 15,379,745	\$ 15,445,306
Ending Fund Balance	<u>14,122,021</u>	<u>9,731,563</u>
Total Expenditures & Fund Balance	<u><u>\$ 29,501,766</u></u>	<u><u>\$ 25,176,869</u></u>

Gwinnett County Public Schools

Glossary of Terms

FY2023 Public Budget Document

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

Accounting System

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

Accrual Basis

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

Administration

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

Ad Valorem Taxes

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

Appropriation

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

Average Daily Attendance, ADA

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

Assessed Valuation

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

Balance Sheet

A summarized statement, as of a given date, of the financial position of a local education agency per fund and/or all funds combined showing assets, liabilities, reserves, and fund balance.

Board of Education, District

The elected or appointed body which has been created according to State law and vested with responsibilities for educational activities in a given geographical area. These bodies are sometimes called school boards, governing boards, boards of directors, school committees, school trustees, etc. This definition relates to the general term and covers State boards, intermediate administrative unit boards, and local basic administrative unit boards.

Bond

A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically.

Bonded Debt

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

Bonds Payable

The face value of bonds issued and unpaid.

Budget

A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect. The third part consists of schedules supporting the summary. These schedules show in detail the proposed expenditures and means of financing them together with information as to past years' actual revenues and expenditures and other data used in making the estimates.

Budget Amendments

An administrative procedure used to revise a budgeted amount after the Annual Budget has been adopted by the Board of Education and approved by the State Board of Education.

Budget Calendar

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

Budgetary Control

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

Budget Document

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

Budget Message

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

Capital Budget

A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget. If a Capital Program is in operation, it will be the first year thereof. A Capital Program is sometimes referred to as a Capital Budget. See also CAPITAL PROGRAM.

Capital Outlays

Expenditures which result in the acquisition of or addition to fixed assets.

Capital Program

A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

Cash Accounting

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

Certified Tax Digest

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

Cost Per Pupil

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

Debt

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

Debt Limit

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

Debt Service Fund

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

Encumbrance Accounting

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

Encumbrances

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

Fiscal Period

Any period at the end of which a local education agency determines its financial position and the results of its operations. The period may be a month, a quarter, or a year, depending upon the scope of operations and requirements for managerial control and reporting.

Five Mill Buy In

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

Fixed Assets

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

Fringe Benefits

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

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

The amount of employed time required in a part-time position expressed in proportion to that required in a full-time position, with 1.000 representing one full-time position. It is derived by dividing the amount of employed time in the part-time position by the amount of employed time required in a corresponding full-time position.

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

Local school systems in Georgia must report enrollment three times during the school year for funding purposes. This reporting reflects the school day being divided into six parts (periods). The student is counted six times, according to which programs he or she participates in during the day. Students may not be counted for the portion of the day that they are in the following programs or under the following conditions:

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

Each student is counted for each one-sixth of the school day for the eligible program in which he or she is enrolled. The resulting total, when divided by six, is known as the full-time equivalent (FTE) program count. An average of the counts reported at three different times during the year are used in the funding formula. (See QBE definitions.)

Function

An accounting term relating to both the budget and the financial report. A “function” is a grouping of activities being performed for which salaries and other types of direct costs are expended and accounted. Functions and subfunctions consist of activities which have somewhat the same general operational objectives. Furthermore, categories of activities should be combinable, comparable, relatable, and mutually exclusive. Both the budget and the financial reports group activities within “functions”.

Fund

A fiscal and accounting entity which is comprised of a self-balancing set of accounts which reflect all assets, liabilities, equity, revenue, and expenditures (or expenses) necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for purposes of legal compliance, different natures of the activities performed, measurement of different objectives, and to facilitate management control.

Fund Balance

The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund’s assets and estimated revenues for the period over its liabilities, reserves, and appropriations for the period.

Fund, Capital Projects

Used to account for all resources used for acquiring capital sites, buildings, and equipment as specified by the related bond issue. Capital project funds are designated to account for acquisition or construction of capital outlay assets which are not acquired directly by the general fund, special revenue funds, or enterprise funds. Capital project funds have been developed to account for the proceeds of a specific bond issue and revenue from other possible sources which is designated for capital outlay, i.e., for land, buildings, and equipment.

Fund, Debt Service

Used to finance and account for payment of principal and interest on all long-term general obligation debts. Debt service funds are used to accumulate resources over the outstanding life of the bond issue in an amount equal to the maturity value. Cash of the debt service may be invested in income-producing securities which are converted back into cash at the maturity date for use in retiring bonds.

Fund, Enterprise

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

Fund, General

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

Fund, Internal Service

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

Fund, Special Revenue

A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes.

Fund, Trust and Agency - Fiduciary

Used to account for money and property held in trust by a school system for individuals, government entities, or non-public organizations. A Trust Fund is usually in existence over a longer period of time than an Agency Fund. Primarily, Agency Funds are custodial in nature and function as a clearing account for cash resources collected by the district held for a short period, and then disbursed to authorized recipients.

Grant

Contributions of either money or material goods given by a contributing unit (public or private) to another receiving unit and for which the contributing unit expects no repayment. Grants may be for a specific or general purpose.

Inter-Fund Transfers

Amounts transferred from one fund to another fund.

Lapse

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

Levy

(Verb) To impose taxes or special assessments.

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

Local Fair Share

See Five Mill Buy In

Long-Term Debt

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

Mill

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

Millage Rate

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

Per Pupil (Allotment)

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

Per Pupil (Expenditure)

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

Program

The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained per program.

Program Budget

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

Program Weights

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

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

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

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

Q.B.E. - Mid Year Adjustment

Because the QBE formula is based on FTE counts which are taken primarily in the previous school year, there will be a need to adjust the total allotment as more recent counts become available. If the more recent counts result in an increase in funds needed, the State Board will request the additional funds from the General Assembly.

Reserve

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

Revised Budget

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

Source of Funds

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

Taxes

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

Tax Digest

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

Teacher Allotment

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