



Gwinnett County Public Schools

**Gwinnett County Board of Education
Adopted Budget**

**FY2025 Public Budget Document
July 1, 2024 – June 30, 2025**

Gwinnett County Public Schools

FY2025 Public Budget Document

Adopted Budget

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

**Gwinnett County Public Schools
Fiscal Year 2025 Adopted Budget
Table of Contents**

INTRODUCTION

^ Executive Summary	1
^ Strategic Vision & Direction	5
^ FY2025 Budget Development Calendar.....	6
^ Highlights of Recent Past Budgets	7
^ Organizational Chart	12
^ Student Enrollment History and Future Estimate ...	13
^ General Tax Summary	14
^ Ad Valorem Taxes Chart	17
^ Historical Digest Growth (Net M&O Digest).....	18
^ Comparison of Millage Levies	19
^ Property Tax Digest	20
^ Quality Basic Education (Q.B.E.)	21
^ School Staff Allocation Formula	23
^ School Staff Point Values	28
^ Budgeted Downloaded Funds to Local Schools	29
^ FY2025 Adopted Teacher Salary Schedule	31

TOTAL BUDGET

^ Total Revenue Chart	32
^ Total Expenditure Chart	33
^ FY2025 Budget - All Funds	34

GENERAL FUND

^ General Fund Revenue Chart	35
^ General Fund Expenditure Chart	36
^ Revenue per Student	37
^ History of Revenue Funding.....	38
^ Projected Ending Unassigned Fund Balance.....	39
^ Fund Balance as a Percentage of Expenditures.....	40
^ Expenditures by Function.....	41
^ Summary of Revenues and Expenditures.....	43
^ Positions and Expenditures by Function.....	45

SPECIAL REVENUE FUND	68
-----------------------------------	-----------

CAPITAL PROJECTS FUND	73
------------------------------------	-----------

DEBT SERVICE FUND	77
--------------------------------	-----------

ENTERPRISE FUND	80
------------------------------	-----------

INTERNAL SERVICE FUND	82
------------------------------------	-----------

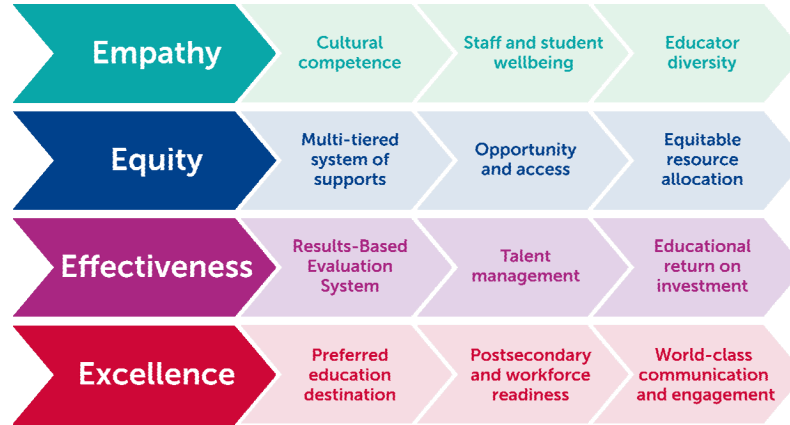
GLOSSARY	84
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Gwinnett County Public Schools

Budget Introduction

FY2025 Public Budget Document

The Gwinnett County Board of Education's Fiscal Year 2025 (FY2025) budget, as adopted June 20, 2024, is presented within this document. This budget represents an investment plan for Gwinnett County Public Schools (GCPS), its students, employees, and the community as a whole. The budget recommendations support our strategic plan as part of the *Learning 2025* network of districts committed to transforming public education to be truly student-centered, equity-focused, and future-driven. The alignment of budgetary investments with our strategic plan – our *Blueprint for the Future* – ensures that each and every student is ready for success after graduation.



The adopted Total Budget for FY2025, excluding transfers, is approximately \$3.2 billion, representing a slight increase of 0.37% from the current FY2024 Total Budget. The adopted budget for the general operations of the school district is reflected in the General Fund at \$2.5 billion, an increase of 4.2% over the current year. The six funds that comprise the Total Budget and the changes from Fiscal Year 2024 are summarized below:

Funds Comprising the Total Budget	FY2025 (In Millions)	FY2024 (In Millions)	Dollar Change (In Millions)	Percentage of Change
General Fund	\$ 2,525.9	\$ 2,424.0	\$ 101.9	4.2%
Special Revenue Fund	150.5	261.4	(110.9)	(42.4)%
Capital Projects Fund	252.6	241.3	11.3	4.68%
Debt Service Fund	108.3	111.2	(2.9)	(2.6)%
Enterprise Fund	127.1	115.0	12.1	10.5%
Internal Service Fund	15.8	15.6	0.2	1.28%
Total Budget	\$ 3,180.2	\$ 3,168.5	\$ 11.7	0.37%

The district's investment plan for FY2025 accommodates a student population that is projected to be 182,707 students for the 2024-2025 school year.

Investments

In the general fund operating budget, the adopted FY2025 budget includes investments that align with our *Blueprint for the Future*, and directly support the district's identified areas of focus for strategic plan implementation in 2024-2025. Also included are strategic investments previously funded under ESSER, now being sustained in the general fund. These investments include:

Compensation and Benefits – (*Blueprint for the Future · Strategic Priorities of Empathy, Effectiveness, and Excellence*)

- A salary step increase for all eligible employees
- A \$3,000 increase for all employees paid on the teacher salary schedule
- A minimum 4.0% cost-of-living increase for all employees not paid on the teacher schedule
- Funding the rate increase for the employer-paid portion of the state health benefit plan
- Funding the mandatory rate increase for the employer-paid portion of TRS contributions

College and Career Readiness – (*Strategic Plan Implementation Focus 2024-2025*)

- Funding to provide instructional coaches and a specialist for grades K-12
- Funding for support services to increase student access to rigorous coursework
- Continued funding to support the federal and state requirements for on-time graduation

Each and Every Student – (*Strategic Plan Implementation Focus 2024-2025*)

- Funding for staff to support and develop the whole learner, including coordinators for psychological services and special education, instructional specialists in special education and gifted, and a teacher leader coordinator
- Funding for early learning special education, including 2 diagnosticians, a psychologist, a social worker, and a speech language pathologist
- Funding for an instructional support coordinator serving school leaders and teams with multi-tiered systems of support (MTSS)
- Funding for 5 school social workers, 11 behavior coaches, and 2 social emotional learning (SEL) coordinators
- Contracted services for school-based mental health clinicians

Literacy Proficiency - (*Strategic Plan Implementation Focus 2024-2025*)

- Supporting the system-wide multilingual learner program initiative and the funding of 2 multilingual program coordinators, 2 biliteracy specialists for world languages, and a literacy coordinator for language arts support
- Materials and resources for school-based tiered instructional supports
- Funding for 2 translators/interpreters at the International Newcomer Center

Safe and Welcoming Schools - (*Strategic Plan Implementation Focus 2024-2025*)

- Continued funding to provide cybersecurity protection for all computer network-related activity
- Sustained funding of air filtration and additional support for maintenance operations
- Safety and security initiatives for every school funded by State grants (\$45,000 per school)
- Modernizing school intercom systems, funded through Capital Projects

Post Budget Adoption Additional Investments

In the general fund operating budget, the amended FY2025 budget includes the below additional investments that align with our *Blueprint for the Future*, and directly support the district's identified areas of focus for strategic plan implementation in 2024-2025. These additional investments were presented to the Board of Education on June 20, 2024, during the Board work session at the adoption of the FY2025 budget.

Compensation and Benefits – (*Blueprint for the Future · Strategic Priorities of Empathy, Effectiveness, and Excellence*)

- \$1,000 increase for all employees paid on the teacher salary schedule bringing the total increase to \$4,000
- 0.25% cost-of-living increase for all employees not paid on the teacher schedule bringing the total increase to a minimum of 4.25%

College and Career Readiness – (*Strategic Plan Implementation Focus 2024-2025*)

- Allocation to fully fund the SAT for All program for the 2024-2025 school year
- Allocation to support the addition of graduation coaches for each cluster

Each and Every Student – (*Strategic Plan Implementation Focus 2024-2025*)

- Increased funding for Early Learning to include addition of a school bus driver and part-time teacher for the Play-2-Learn program
- Increased funding for instructional intervention resources and professional learning for teacher and leaders
- Increased funding for athletic safety equipment and reconditioning
- Increased allocations of local school downloaded funds based on % of students that receive Free/Reduced meals
- Increased allocations of local school downloaded funds for ESOL (now referred to as ESOL/ML)

Literacy Proficiency - (*Strategic Plan Implementation Focus 2024-2025*)

- Allocation of additional funding towards implementation and support for new multilingual (ML) initiative in SY25 Materials and resources for school-based tiered instructional supports
- Purchase supplementary materials (elementary) to support teachers of ML students with language acquisition

Safe and Welcoming Schools - (*Strategic Plan Implementation Focus 2024-2025*)

- Additional funding for training and implementation support for behavior interventions

State Revenue

The adopted FY2025 budget was developed for Gwinnett County Public Schools before the conclusion of the 2024 legislative 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 adopted local budget.

GCPS will receive an estimated \$81.1 million more in net state revenue than the district received in FY2024. The major changes in state funding include the following:

- GCPS will receive an estimated \$33.3 million in additional revenue for a \$2,500 salary increase allotted through the State Teacher Salary Schedule.
- The district will receive an estimated revenue increase of \$28.3 million for pupil transportation.
- GCPS will receive an estimated additional \$28.7 million from the Quality Basic Education Grant (QBE) to fund the employer share of increases for certified educators who participate in the State Health Benefit Plan (SHBP).
- The district's projected FY2025 Equalization funding will increase by an estimated \$20.1 million, from \$88.7 million this year to \$108.9 million. These funds are intended to narrow the gap between public school systems in terms of property tax "wealth per student."
- Offsetting state funding will be the school district's *Local Five-Mill Share*, a required cost of participating in the QBE program. Annually, the state subtracts from a school district's total earnings the equivalent of five mills of local taxes. For FY2025, GCPS' five-mill share is estimated to be a reduction to total State revenue of \$286.6 million, compared to \$224.3 million this year. This represents a deduction increase of \$62.3 million.

Additionally, anticipated as a State grant, the Governor's proposed budget includes \$45,000 per school for safety and security initiatives.

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 FY2025, the tentative digest is projected to increase by 6.0%, generating additional revenue of \$59.4 million over the current year's budget. Other local revenue sources may contribute additional changes 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 adopted, excluding transfers, represents 79% 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 80.7% of the General Fund budget is targeted for instructional services. The FY2025 General Fund budget is increasing by 4.2% from the FY2024 budget due to additional local and state funding.
 - The General Fund is funded with projected state revenue of \$1.3 billion, local revenue of \$1.2 billion, and federal revenue of \$1.0 million. The maintenance and operations millage rate to support this budget will be set in July once complete data is available on the local property tax digest. As noted earlier, these figures are based on the most current projections and state recommendations at the time of budget development.

- ❖ **The Special Revenue Fund** in the FY2025 budget is projected to be \$150.5 million. This fund accounts for federal categorical grants such as Title I, Title II, Title VI-B, and secondary vocational grants. In addition, this fund includes grants awarded through the Elementary and Secondary School Emergency Relief (ESSER) Fund. These grants include the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) and the American Rescue Plan (ARP) Act. These funds were initially budgeted in FY2022 and will continue into FY2025. 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. These funds are scheduled to expire on September 30, 2024.

- ❖ **The Capital Projects Fund** in the FY2025 budget totals \$252.6 million, an increase of \$11.3 million from the FY2024 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 FY2025 will be \$108.3 million, a decrease of \$2.9 million from the FY2024 budget. This fund represents the budgeted principal and interest payments for outstanding debt associated with:
 - Certificates of Participation (COPS) issued in 2006 (final year)
 - General Obligations Bonds approved by voters in February 2008 (final year), November 2018, and November 2020

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

- ❖ **The Enterprise Fund** contains the budget for cafeteria operations for the school district. The total budget for this fund will be \$127.1 million for FY2025.

- ❖ **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 \$15.8 million for FY2025.

Strategic Plan:

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

Vision:

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

Mission:

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

Core Beliefs and Commitments:

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

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

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

Therefore, the Gwinnett County Board of Education will:

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

Gwinnett County Public Schools
FY2025 Budget Calendar

October 3, 2023 – Student count date for FTE funding

October 19, 2023 – Adopt budget development calendar for fiscal year 2025

December 1, 2023 - Complete FY2024 mid-year salary/position budget amendment

No later than January 8, 2024 - Distribute FY2025 budget development packages to program managers

January 8, 2024 – January 26, 2024 - Prepare FY2025 program budget requests

January 26, 2024 - Central Office budget managers submit completed proposed budget requests to Budget Office

January 26, 2024 - Central Office budget managers submit completed budget improvement requests to Budget Office

January 29, 2024 - Prepare budget request summary

February 28, 2024 - Superintendent and Executive Cabinet meet to discuss FY2025 budget requests

March 1, 2024 – Superintendent’s Recommendations due to Budget Office

March 4 – March 22, 2024 - Preparation and printing of Superintendent's Recommended Budget

March 28, 2024 - Board budget work session

April 18, 2024 - Board budget work session; adoption of tentative budget

May 5 and June 2, 2024 - Publish budget advertisement in newspaper

May 16, 2024 - First Public Budget Hearing

June 20, 2024 - Second Public Budget Hearing; Final Budget Adoption; and Adoption of Tentative millage rate

June 24, 2024 – Submission of Adopted Budget to Carl Vinson Institute – in compliance with GA Law

July 10, 2024 – Final Adoption of millage rate

October 17, 2024 – Transmit adopted budget to State Department of Education

FY2017

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

Salary and other improvements for FY2017:

- A longevity-step salary increase for all eligible employees
- All full-time employees received the equivalent of a 3.0% pay increase. A 1.0% lump sum, one-time payment adjustment in FY2016 plus a 2.0% cost-of-living salary increase
- Salary improvements for substitute teachers
- Additional technology support positions for local schools
- Additional operational and maintenance support for transportation, fleet maintenance, and building/grounds maintenance

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

FY2018

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

Salary and other improvements for FY2018:

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

- Additional operational and maintenance support for pupil transportation, fleet maintenance, and building/grounds maintenance

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

FY2019

Growth in the property tax digest for the fifth straight year and additional revenue from the state, including the elimination of austerity reductions, means that GCPS will be able to balance its budget, provide raises for its employees, and implement some improvement items. The Recommended Budget calls for a total budget of \$2.193 billion. The proposed General Fund, which represents 77.8% of the total budget and funds the primary day-to-day operations of the school district, accounts for \$1.706 billion of the total. This represents a 5.19% increase in the General Fund that can be attributed to salary improvements, mandated employer benefit increases, and costs associated with an increase in the number of students served. GCPS will receive an additional \$54.1 million in state QBE funding due to a number of factors. Additional formula earnings from projected student growth, state funded portion of teacher salary step increases, rate increase to the Teachers Retirement System, and Equalization Funding. The property tax digest is expected to grow by 3.1%, resulting in an increase of \$17 million in local property tax revenue. For FY2019, GCPS must account for increases in the area of employee salary and benefits. Additional salary and benefit costs to fund 128 additional teacher/instructional support positions, open one new high school, and increases in employer benefit costs – Gwinnett Retirement System, health insurance premiums, and Teacher’s Retirement System.

Salary and other improvements for FY2019:

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

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

FY2020

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

Salary and other improvements for FY2020:

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

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

FY2021

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

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

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

FY2022

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

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

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

FY2023

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

Salary and other improvements for FY2023:

- A salary step increase for all eligible employees
- \$3,000 increase for all employees paid on the teacher salary scale and minimum 6.0% cost-of-living increase for all employees not paid on the teacher salary schedule. Increase minimum starting salary to \$13.50 per hour

- Funding rate increase for the employer-paid portion of the Teachers Retirement System from 19.81% to 19.98%
- Additional instructional and support positions. Lower class size allotments for all school levels
- Funding for full-year pilot programs of Pre-K classrooms and science of reading instructional materials along with professional development for K-3 teachers to build conceptual understanding of science of reading and structured literacy components
- Funding for additional bus drivers, college and career specialist roles, technology access for all students grades 3-12, including take-home devices provided by the district, and funding for program initiatives and personnel centered around whole learner support

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

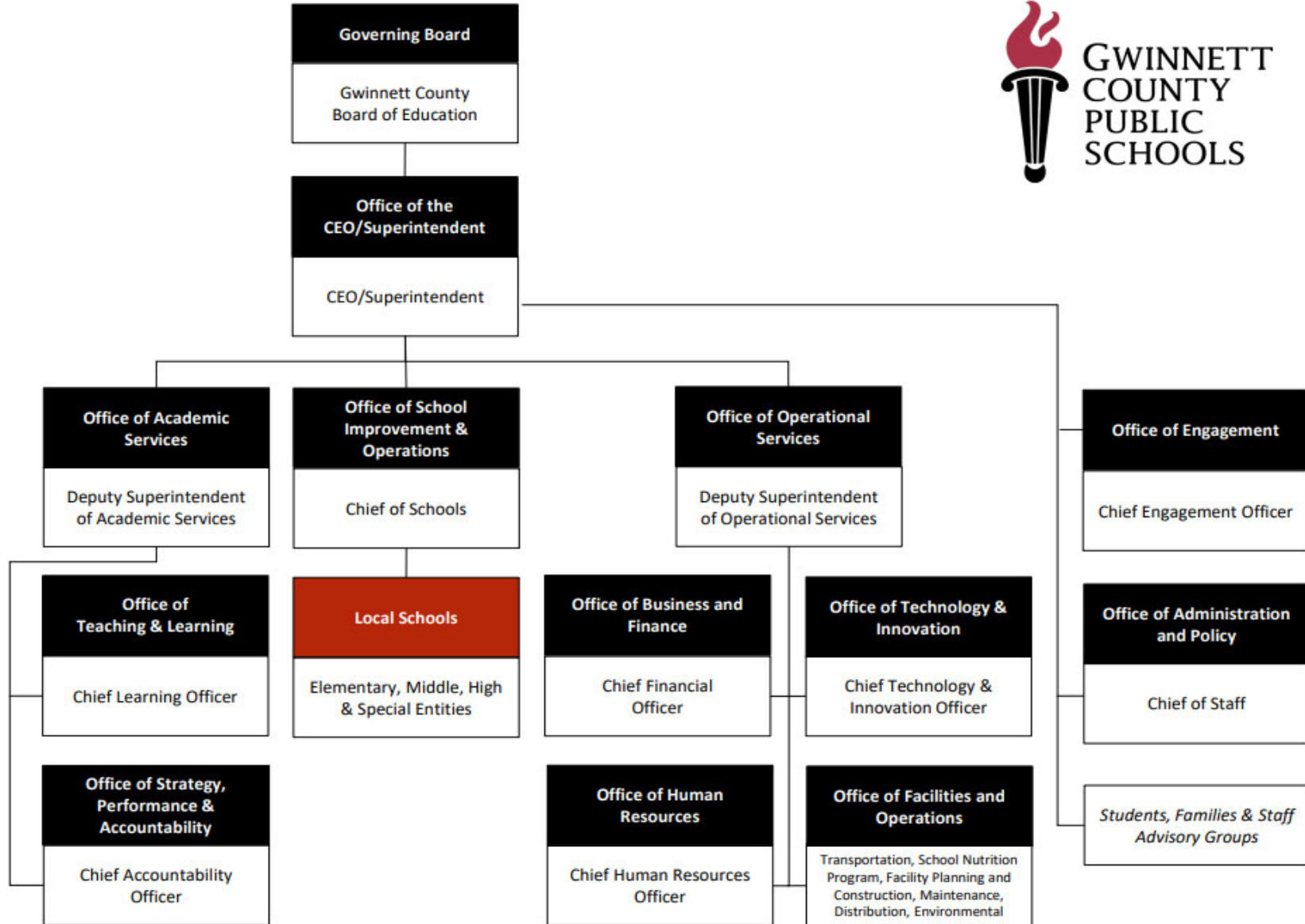
FY2024

The adopted Total Budget for FY2024 is approximately \$3.0 billion in the six funds that comprise the Total Budget. The General Fund, which represents 77% of the Total Budget and funds the primary day-to-day operations of the school district, accounts for \$2.3 billion of the total budget. This 8.8% increase in the General Fund can be attributed to investments in the areas of compensation, school-based resources, early literacy, access and opportunity, and safety and security. GCPS will receive an increase in state funding due additional funding for a \$2,000 salary increase in the State Teacher Salary Schedule, student growth, the state funded portion of teacher salary step increase, and to fund the state share of employer increases on certified educators who participate in SHBP. Changes in Equalization Grant funding, Local Five-Mill Share, and one-time state grants will amount to a total net increase of \$175.5 million in state funding over the previous year. In local funding, an increase in the property tax digest of 6.0% and growth in other local revenue sources, will add an additional \$53.6 million over the current year budget.

Salary and other improvements for FY2024 (Amended Budget):

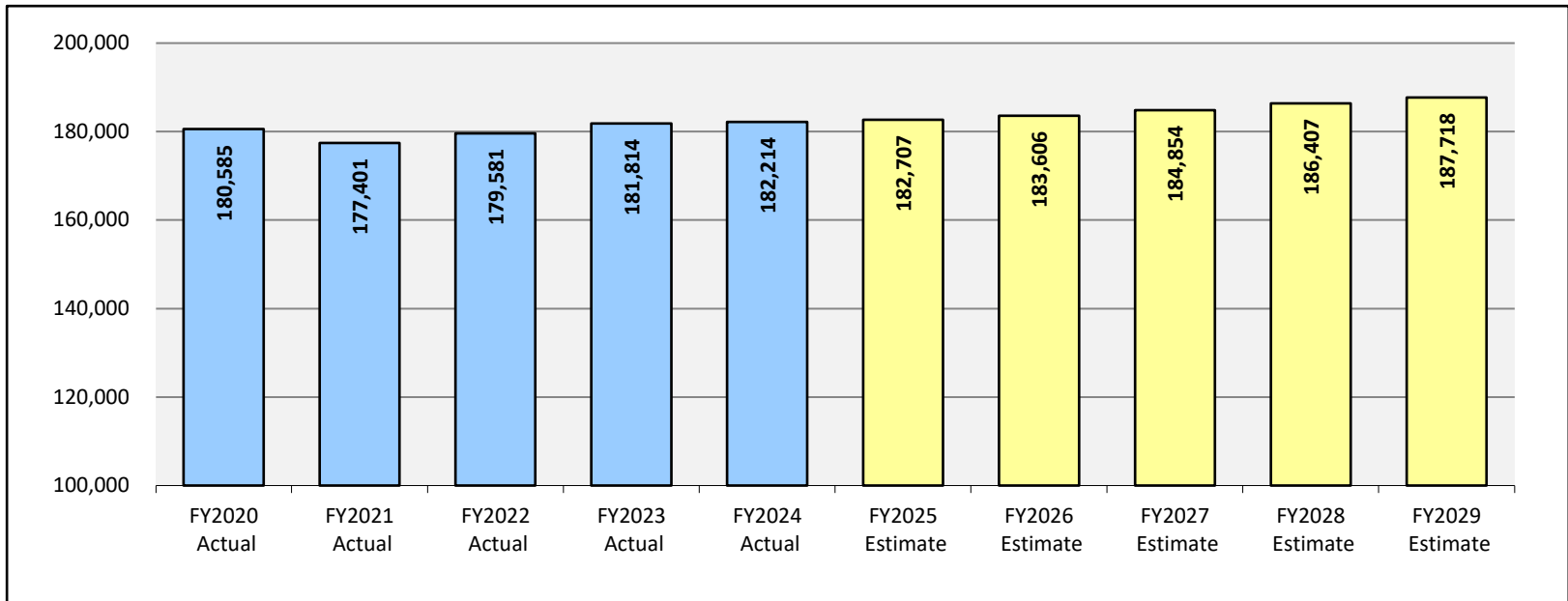
- A salary step increase for all eligible employees
- \$3,500 increase for all employees paid on the teacher salary scale and minimum 4.5% cost-of-living increase for all employees not paid on the teacher salary schedule. Increase minimum starting salary to \$15.00 per hour
- Funding rate increase for employer-paid portion of state health benefits plan for all general fund employees
- Additional instructional/support positions and classroom supplies
- Funding of general education pre-K program at eight schools, with 16 classrooms supporting 256 students
- Funding for adoption of science of reading instructional materials at 20-25 elementary schools
- Professional development for all K-5 teachers to build understanding of the science of reading and structured literacy components
- Funding to support GHSA approved athletic programs extracurricular activities in middle and high schools and expand program support
- Funding for program initiatives and personnel centered around whole learner support
- Increased funding for support for Health and PE, Fine Arts, and College and Career programs
- Funding for programs that support GCPS educators seeking advancement of university degree opportunities

The M & O and Debt Service millage rate remained unchanged at 19.20 mills and 1.45 mills respectively.



Enrollment Estimate (Estimate for budget purpose only.)					
	FY2025	FY2026	FY2027	FY2028	FY2029
Enrollment Projection	182,707	183,606	184,854	186,407	187,718
Change from prior year	493	899	1,248	1,553	1,311

Five Year History of Enrollment					
	FY2020	FY2021	FY2022	FY2023	FY2024
Enrollment Actual	180,585	177,401	179,581	181,814	182,214
Change from prior year	827	(3,184)	2,180	2,233	400



- 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.

As of the creation of this proposed investment plan document, the Georgia Legislators are in session. Multiple property tax exemption bills are being considered that would amend these exemptions.

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.

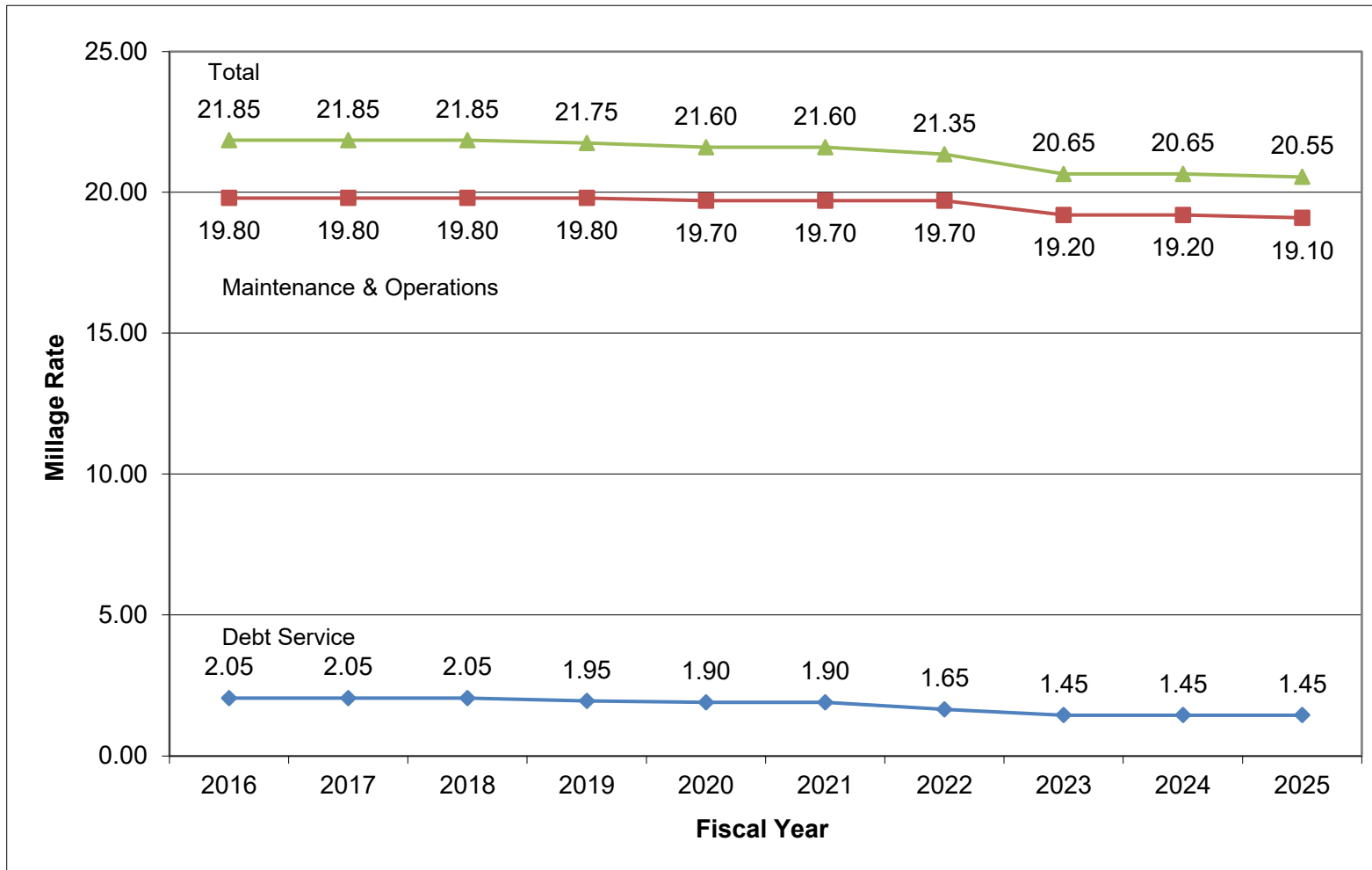
For vehicles that continue to be owned prior to the initial legislative change March 1, 2013, ad valorem taxes (assessed at 40% of the value of the vehicle) will continue to be paid and collected on the birthdate of the vehicle owner. (O.C.G.A. 48-5C-1)

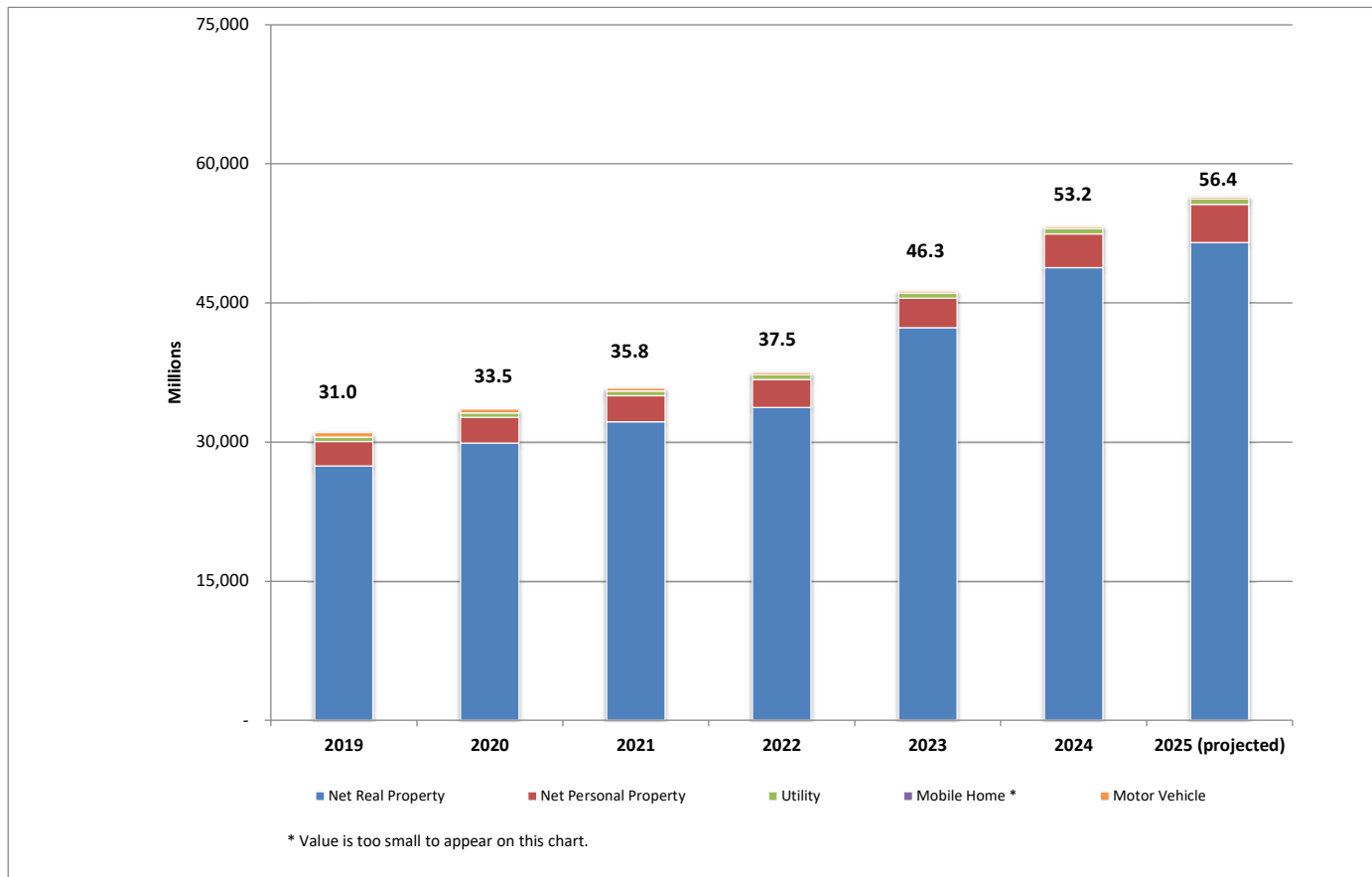
Intangible Recording Tax

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

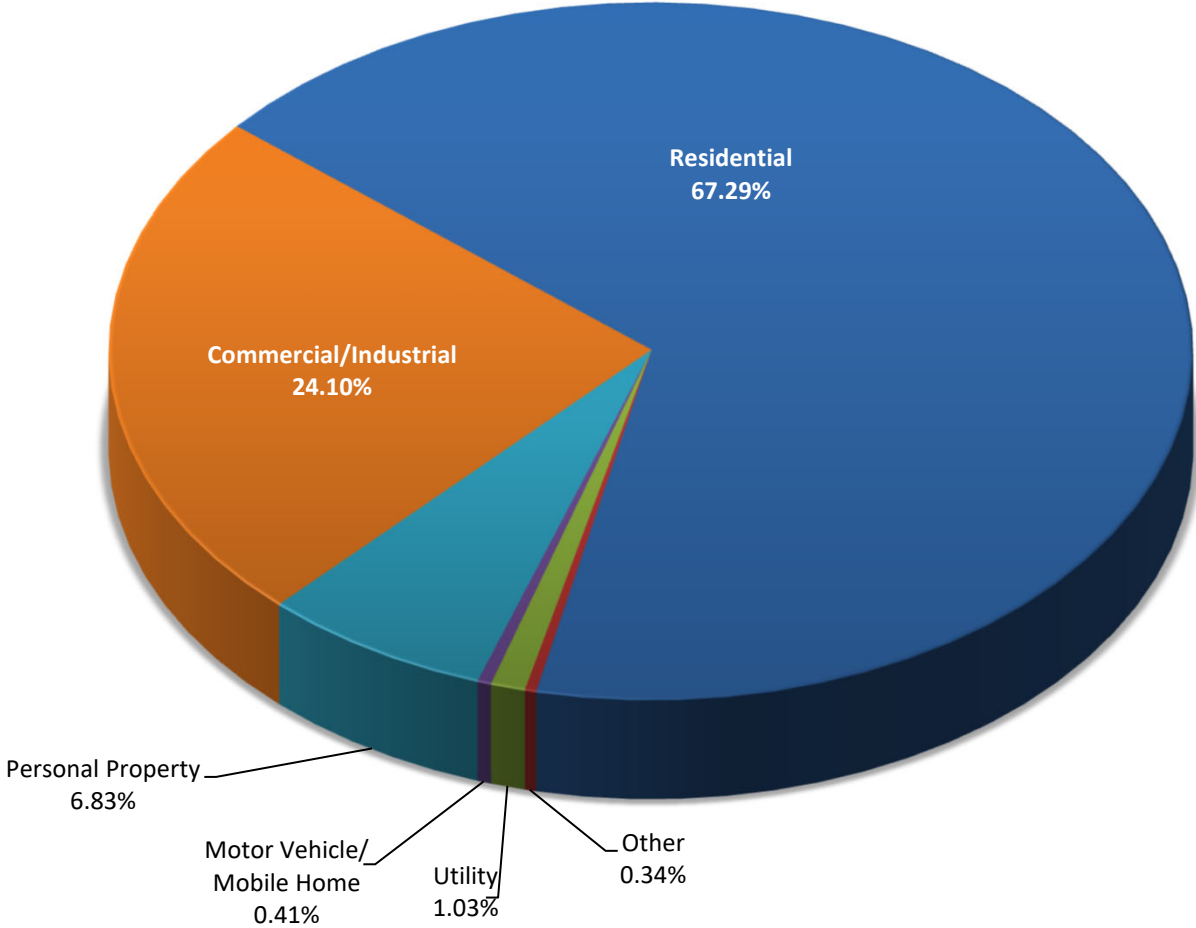
The Real Estate Transfer Tax is an excise tax on transactions involving the sale of real property where title to the property is transferred from the seller to the buyer. The tax is based upon the property's sale price at a rate of \$1.00 on the first \$1,000 or fractional part of \$1,000 and at a rate 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)





Fiscal Year (Value in Millions)	2019	2020	2021	2022	2023	2024	2025 (projected)
Net Real Property	27,418.66	29,900.49	32,187.38	33,736.10	42,327.84	48,828.09	51,505.90
Net Personal Property	2,639.56	2,762.29	2,808.35	2,997.85	3,195.00	3,632.66	4,130.26
Utility	475.24	487.26	494.74	515.21	522.53	545.59	569.67
Mobile Home *	8.28	9.19	10.25	10.44	11.11	11.60	12.11
Sub Total - Excl MV	30,541.74	33,159.23	35,500.72	37,259.60	46,056.48	53,017.94	56,217.94
Motor Vehicle	493.49	386.74	305.35	243.40	213.26	206.51	199.97
Total Net M&O Digest	31,035.23	33,545.97	35,806.07	37,503.00	46,269.74	53,224.45	56,417.91

	<u>2020 - 2021</u>		<u>2021 - 2022</u>		<u>2022 - 2023</u>		<u>2023 - 2024</u>		<u>2024 - 2025</u>	
	M&O	19.70	M&O	19.70	M&O	19.20	M&O	19.20	M&O	19.10
	Debt	1.90	Debt	1.65	Debt	1.45	Debt	1.45	Debt	1.45
<u>\$100,000 Home</u>										
	M&O:	\$ 709.20	\$ 709.20	\$ 691.20	\$ 691.20	\$ 687.60				
	Debt Service:	76.00	66.00	58.00	58.00	58.00				
	Total:	\$ 785.20	\$ 775.20	\$ 749.20	\$ 749.20	\$ 745.60				
<u>\$150,000 Home</u>										
	M&O:	\$ 1,103.20	\$ 1,103.20	\$ 1,075.20	\$ 1,075.20	\$ 1,069.60				
	Debt Service:	114.00	99.00	87.00	87.00	87.00				
	Total:	\$ 1,217.20	\$ 1,202.20	\$ 1,162.20	\$ 1,162.20	\$ 1,156.60				
<u>\$200,000 Home</u>										
	M&O:	\$ 1,497.20	\$ 1,497.20	\$ 1,459.20	\$ 1,459.20	\$ 1,451.60				
	Debt Service:	152.00	132.00	116.00	116.00	116.00				
	Total:	\$ 1,649.20	\$ 1,629.20	\$ 1,575.20	\$ 1,575.20	\$ 1,567.60				
<u>\$250,000 Home</u>										
	M&O:	\$ 1,891.20	\$ 1,891.20	\$ 1,843.20	\$ 1,843.20	\$ 1,833.60				
	Debt Service:	190.00	165.00	145.00	145.00	145.00				
	Total:	\$ 2,081.20	\$ 2,056.20	\$ 1,988.20	\$ 1,988.20	\$ 1,978.60				



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 FY2025 are:

<u>Program</u>	<u>FY2025 Weight</u>	<u>FY2025 Value</u>
Kindergarten	1.6901	\$ 5,394.36
Kindergarten Early Intervention	2.0951	\$ 6,686.77
Grades 1-3	1.3029	\$ 4,158.45
Grades 1-3 Early Intervention	1.8388	\$ 5,868.99
Grades 4-5	1.0417	\$ 3,324.89
Grades 4-5 Early Intervention	1.8340	\$ 5,853.51
Grades 6-8	1.0349	\$ 3,303.20
Middle School Programs	1.1439	\$ 3,650.88
Grades 9-12	1.0000	\$ 3,191.67
Career, Technical, & Agricultural Educ. Lab (CTAE Lab)	1.1762	\$ 3,753.95
Special Ed. - Category I	2.4763	\$ 7,903.61
Special Ed. - Category II	2.9213	\$ 9,323.84
Special Ed. - Category III	3.7151	\$ 11,857.23
Special Ed. - Category IV	6.0106	\$ 19,183.70
Special Ed. - Category V	2.5307	\$ 8,077.07
Gifted	1.7340	\$ 5,534.23
Remedial Education	1.3698	\$ 4,371.90
Alternative Education	1.5026	\$ 4,795.82
ESOL Program	2.6313	\$ 8,398.28

The above weights and values are estimates based on currently available data.

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 \$34.1 million in FY25.

◆ 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 FY25, the "Local Five-Mill Share" for Gwinnett County Public Schools is projected to be \$286.6 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 FY25 is \$108.8 million.
- * Gwinnett County Public Schools will rank 71st among Georgia's 180 districts in wealth per student next year.

Category	Elementary	Middle	High																																																																																																																			
Early Learning - Play 2 Learn	.25 for each ES	n/a	n/a																																																																																																																			
Kindergarten Teacher	Kindergarten FTE divided by 18	n/a	n/a																																																																																																																			
Early Intervention Program (EIP)	EIP FTE for Grades K-5 divided by 18	n/a	n/a																																																																																																																			
Teacher Specialist (Art, Music, PE)	FTE in Grades 1-5 divided by 345	FTE in Grades 6-8 divided by 345	n/a																																																																																																																			
Remedial Education Program (REP)	n/a	REP FTE in grades 6-8 divided by 18	REP FTE in grades 9-12 divided by 18																																																																																																																			
Classroom Teachers	Grades 1-3: FTE divided by 21 Grades 4-5: FTE divided by 26	FTE in grades 6-8 divided by 25	FTE in grades 9-12 divided by 26																																																																																																																			
Additional Staff	.25 for each school and 1.50 points per 1,000 students enrolled, or fractions thereof. (i.e. (.0015 x students enrolled))	1.50 points per 1,000 students enrolled, or fractions thereof. i.e. (.0015 X students enrolled)	2.00 points per 1,000 students enrolled, or fractions thereof. i.e. (.0020 X students enrolled)																																																																																																																			
Planning Time	1.00 point for teacher planning time.	n/a	n/a																																																																																																																			
Grades 1-5 Planning	Refer to Grades 1-5 Planning Chart and subtract Teacher Specialist Points & Planning Point GRADES 1-5 POINTS <table border="0" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 10px;">1</td><td style="width: 10px;">-</td><td style="width: 10px;">21</td><td style="width: 10px;">=</td><td style="width: 10px;">3.00</td></tr> <tr><td>22</td><td>-</td><td>24</td><td>=</td><td>3.25</td></tr> <tr><td>25</td><td>-</td><td>28</td><td>=</td><td>3.50</td></tr> <tr><td>29</td><td>-</td><td>31</td><td>=</td><td>4.00</td></tr> <tr><td>32</td><td>-</td><td>33</td><td>=</td><td>4.25</td></tr> <tr><td>34</td><td>-</td><td>35</td><td>=</td><td>4.50</td></tr> <tr><td>36</td><td>-</td><td>38</td><td>=</td><td>4.75</td></tr> <tr><td>39</td><td>-</td><td>42</td><td>=</td><td>5.00</td></tr> <tr><td>43</td><td>-</td><td>45</td><td>=</td><td>5.50</td></tr> <tr><td>46</td><td>-</td><td>47</td><td>=</td><td>5.75</td></tr> <tr><td>48</td><td>-</td><td>49</td><td>=</td><td>6.00</td></tr> <tr><td>50</td><td>-</td><td>52</td><td>=</td><td>6.50</td></tr> <tr><td>53</td><td>-</td><td>54</td><td>=</td><td>6.75</td></tr> <tr><td>55</td><td>-</td><td>56</td><td>=</td><td>7.00</td></tr> <tr><td>57</td><td>-</td><td>59</td><td>=</td><td>7.50</td></tr> <tr><td>60</td><td>-</td><td>61</td><td>=</td><td>7.75</td></tr> <tr><td>62</td><td>-</td><td>63</td><td>=</td><td>8.00</td></tr> <tr><td>64</td><td>-</td><td>66</td><td>=</td><td>8.50</td></tr> <tr><td>67</td><td>-</td><td>68</td><td>=</td><td>8.75</td></tr> <tr><td>69</td><td>-</td><td>70</td><td>=</td><td>9.00</td></tr> <tr><td>71</td><td>-</td><td>73</td><td>=</td><td>9.50</td></tr> <tr><td>74</td><td>-</td><td>75</td><td>=</td><td>9.75</td></tr> <tr><td>76</td><td>-</td><td>77</td><td>=</td><td>10.00</td></tr> </table>	1	-	21	=	3.00	22	-	24	=	3.25	25	-	28	=	3.50	29	-	31	=	4.00	32	-	33	=	4.25	34	-	35	=	4.50	36	-	38	=	4.75	39	-	42	=	5.00	43	-	45	=	5.50	46	-	47	=	5.75	48	-	49	=	6.00	50	-	52	=	6.50	53	-	54	=	6.75	55	-	56	=	7.00	57	-	59	=	7.50	60	-	61	=	7.75	62	-	63	=	8.00	64	-	66	=	8.50	67	-	68	=	8.75	69	-	70	=	9.00	71	-	73	=	9.50	74	-	75	=	9.75	76	-	77	=	10.00	n/a	n/a
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Category	Elementary	Middle	High
Vocational Education Teacher	n/a	n/a	FTE for vocational education classes divided by 27
Instructional Technology & Innovation Coach	School 1 - 499 = 0.50 500 - 749 = 1.00 750 - 999 = 1.00 1,000 - 1,249 = 1.00 1,250 - 1,499 = 1.50 1,500 - 1,749 = 1.50 1,750 - 1,999 = 1.50 2,000 - = 2.00	School 1 - 499 = 0.50 500 - 749 = 1.00 750 - 999 = 1.00 1,000 - 1,249 = 1.50 1,250 - 1,499 = 1.50 1,500 - 1,749 = 1.50 1,750 - 1,999 = 1.50 2,000 - = 2.00	School 1 - 499 = 0.50 500 - 749 = 1.00 750 - 999 = 1.00 1,000 - 1,249 = 1.50 1,250 - 1,499 = 1.50 1,500 - 1,749 = 1.50 1,750 - 1,999 = 1.50 2,000 - 2,249 = 2.00 2,250 - 2,499 = 2.00 2,500 - 2,749 = 2.00 2,750 - 2,999 = 2.50 3,000 - 3,249 = 2.50 3,250 - 3,499 = 2.50 3,500 - 3,749 = 3.00 3,750 - 3,999 = 3.00 4,000 - = 3.00
Counselor	School 1 - 749 = 1.00 750 - 999 = 1.50 1,000 - 1,249 = 2.00 1,250 - 1,499 = 2.50 1,500 - 1,749 = 3.00 1,750 - 1,999 = 3.50 (2,000 & over = additional 0.50 counselor for each additional 250 students)	School 1 - 749 = 1.00 750 - 999 = 2.00 1,000 - 1,249 = 2.50 1,250 - 1,499 = 3.00 1,500 - 1,749 = 3.50 1,750 - 1,999 = 4.00 2,000 - 2,249 = 4.50 2,250 - 2,499 = 5.00 2,500 - 2,749 = 5.50 2,750 - 2,999 = 6.00 (3,000 & over = additional 0.50 counselor for each additional 250 students)	School 1 - 680 = 1.00 681 - 909 = 1.50 910 - 1,129 = 2.00 1,130 - 1,349 = 2.50 1,350 - 1,569 = 3.00 1,570 - 1,789 = 3.50 1,790 - 2,009 = 4.00 2,010 - 2,229 = 4.50 2,230 - 2,449 = 5.00 2,450 - 2,669 = 5.50 2,670 - 2,889 = 6.00 2,890 - 3,109 = 6.50 3,110 - 3,329 = 7.00 3,330 - 3,549 = 7.50 3,550 - 3,769 = 8.00 3,770 - 3,989 = 8.50 (3,990 & over = additional 0.5 counselor for each 220 additional students)
Media Specialist	One per school.	One per school.	One per school. Schools with an enrollment exceeding 1,000 earn one additional media specialist.

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

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

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

School Staff Point Values

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

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

Elementary Schools

Per Pupil Allotment

\$45.00 per student per school with 0-24.9% F/RP lunch
 \$56.00 per student per school with 25-49.9% F/RP lunch
 \$68.00 per student per school with 50-74.9% F/RP lunch
 \$79.00 per student per school with 75-100% F/RP lunch

Principal Discretionary Download

\$10.00 per student @ projected enrollment

ESOL/ML

\$25 per ESOL student segment (\$400 minimum)

Gifted Supplies

\$293 per gifted teacher point

Summer Staff Resources

\$3.38 per student per school @ projected enrollment

Textbooks & Property Inventory Management

Funds allocated by school @ 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.

Custodial Supplies

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

Science Supplies

\$4.08 per student for science consumable supplies @ projected enrollment

In-house Printing

\$0.85 per student per school for printing of progress reports @ projected enrollment

Middle Schools

Per Pupil Allotment

\$46.00 per student per school with 0-24.9% F/RP lunch
 \$58.00 per student per school with 25-49.9% F/RP lunch
 \$69.00 per student per school with 50-74.9% F/RP lunch
 \$81.00 per student per school with 75-100% F/RP lunch

Principal Discretionary Download

\$12.25 per student @ projected enrollment

ESOL/ML

\$25 per ESOL student segment (\$400 minimum)

Gifted Supplies

\$273 per gifted teacher point

Summer Staff Resources

\$5.35 per student per school @ projected enrollment

Textbooks & Property Inventory Management

Funds allocated by school @ 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.

Custodial Supplies

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

Science Supplies

\$5.02 per student for science consumable supplies @ projected enrollment

In-house Printing

\$0.85 per student per school for printing of progress reports @ projected enrollment

High Schools

Per Pupil Allotment

\$50.00 per student per school with 0-24.9% F/RP lunch
 \$63.00 per student per school with 25-49.9% F/RP lunch
 \$75.00 per student per school with 50-74.9% F/RP lunch
 \$88.00 per student per school with 75-100% F/RP lunch

Principal Discretionary Download

\$12.25 per student @ projected enrollment

ESOL/ML

\$25 per ESOL student segment (\$400 minimum)

Gifted Supplies

\$234 per gifted teacher point

Summer Staff Resources

\$8.33 per student per school @ projected enrollment

Textbooks & Property Inventory Management

Funds allocated by school @ 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.

Custodial Supplies

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

Science Supplies

\$7.31 per student for science consumable supplies @ projected enrollment

In-house Printing

\$0.85 per student per school for printing of progress reports @ projected enrollment

Elementary Schools**International Baccalaureate**

Allocated per participating school.

Interpretation Services

Allocation determined by Teaching & Learning Division

Special Education Supplies

\$300 per Special Ed teacher per school

Early Childhood Program Supplies (Pre-K)

\$500 per facility based teacher

\$300 per SLP

\$1,500 per Assessment Team

Language Arts Supplies

\$500 per school for penmanship program supplies

Kindergarten/Readiness Supplies

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

\$100 for consumables per new K/R Class

EIP Supplies

\$4 per EIP student for reading/math materials

EIP Program Support

\$500 per school for state mandated support programs

Middle Schools**International Baccalaureate**

Allocated per participating school

Interpretation Services

Allocation determined by Teaching & Learning Division

Special Education Supplies

\$300 per Special Ed teacher per school

Advisement

\$500 per school for materials & supplies

Instrument Repair

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

Intervention

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

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

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

After School Detention

\$3,900 per school

E-STEAM Academy

\$15,000 for Pinckneyville and Summerour MS

High Schools**International Baccalaureate**

Allocated per participating school

Interpretation Services

Allocation determined by Teaching & Learning Division

Special Education Supplies

\$300 per Special Ed teacher per school

Advisement

\$500 per school for materials & supplies

Instrument Repair

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

Intervention

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

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

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

Other Supplies

\$8.10 per HS senior per school for diplomas and seals
@ projected enrollment

Substitutes - GHSA

\$1 per HS student per school @ projected enrollment

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

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

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

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	58,146	63,276	67,782	73,480
1	59,004	64,300	68,993	74,820
2	59,862	65,324	70,204	76,160
3	60,720	66,348	71,415	77,500
4	61,578	67,372	72,626	78,840
5	62,436	68,396	73,837	80,180
6	63,294	69,420	75,048	81,520
7	64,152	70,444	76,259	82,860
8	65,010	71,468	77,470	84,200
9	65,868	72,492	78,681	85,540
10	66,726	73,516	79,892	86,880
11	67,584	74,540	81,103	88,220
12	68,442	75,564	82,314	89,560
13	69,300	76,588	83,525	90,900
14	70,158	77,612	84,736	92,240
15	71,016	78,636	85,947	93,580
16	71,874	79,660	87,158	94,920
17	72,732	80,684	88,369	96,260
18	73,590	81,708	89,580	97,600
19	74,448	82,732	90,791	98,940
20	75,306	83,756	92,002	100,280
21	76,164	84,780	93,213	101,620
22	77,022	85,804	94,424	102,960
23	77,880	86,828	95,635	104,300
24	78,738	87,852	96,846	105,640
25	79,596	88,876	98,057	106,980
26	80,454	89,900	99,268	108,320
27	81,312	90,924	100,479	109,660
28	82,170	91,948	101,690	111,000

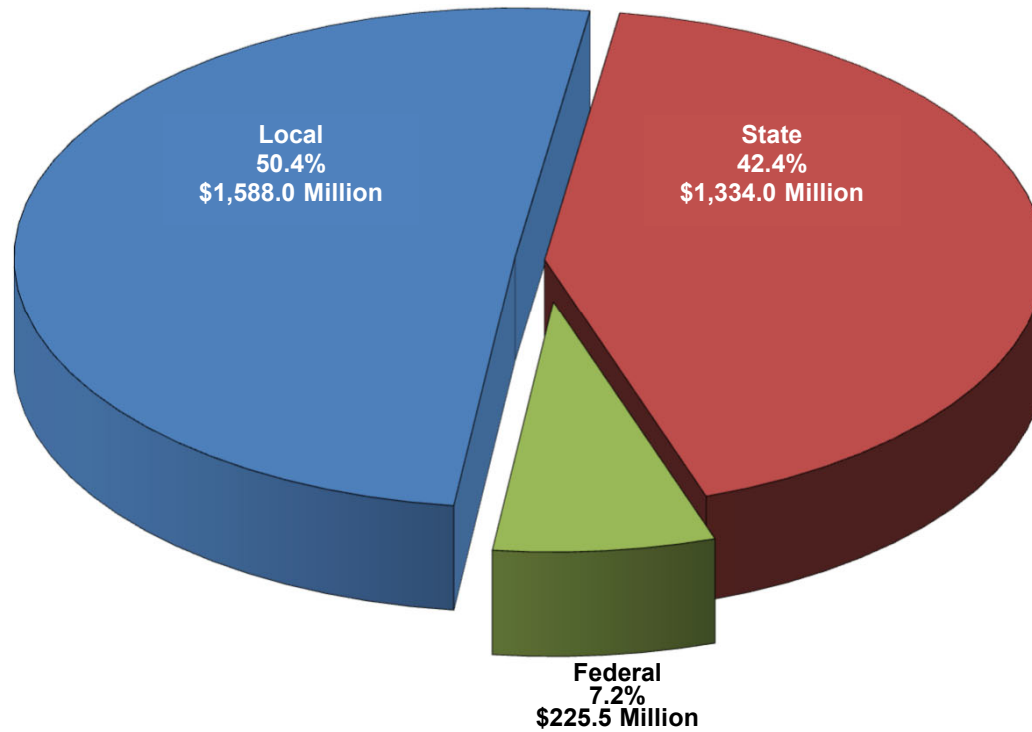
The Gwinnett County Board of Education approved a budget amendment in July 2024 increasing each "cell" by an additional \$1,000.

Gwinnett County Public Schools

Total Budget

FY2025 Public Budget Document

Total Revenue \$3,147.5 Million



Local:

Property Taxes:	
Operations	\$ 1,133.1
Debt Service	75.7
SPLOST	240.0
Investment Income	25.4
School Food Sales	28.8
Local School Income	29.0
Other Local Revenue	56.0
Total	\$ 1,588.0

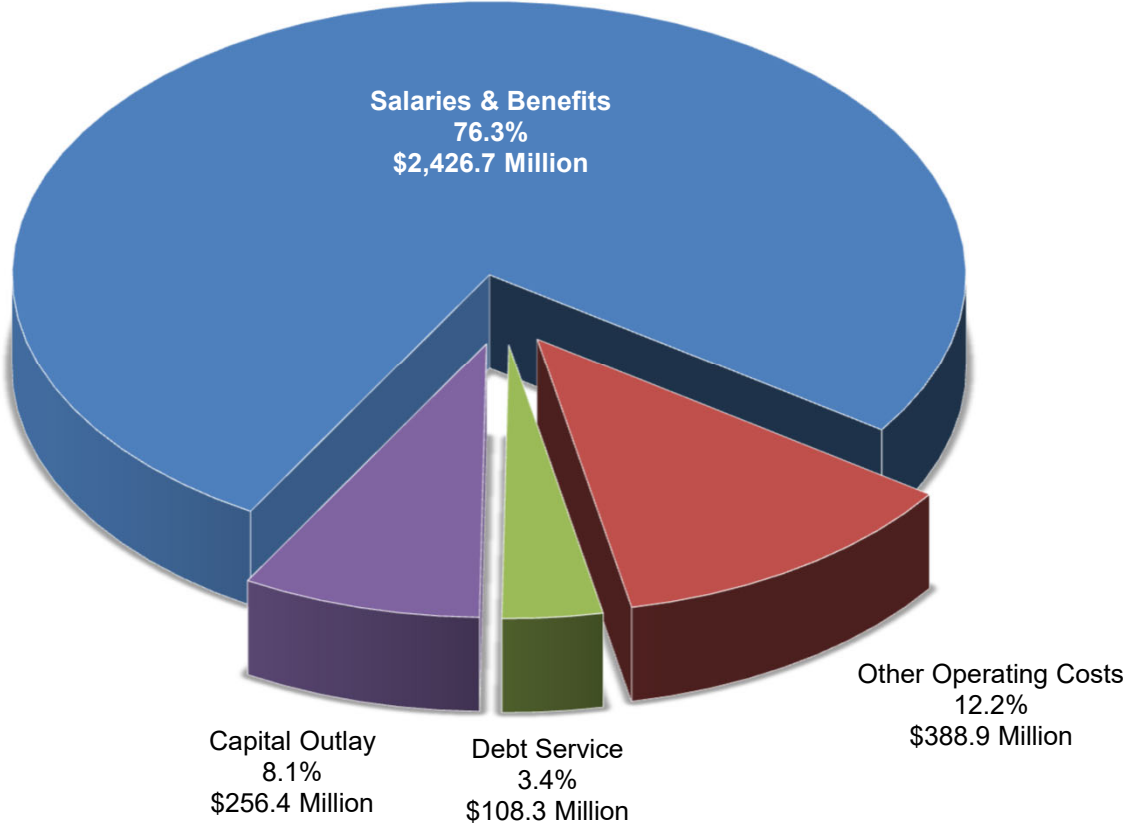
State:

QBE Revenue:	\$ 1,288.2
School Food Grants:	3.0
PreK - 12 Grants	42.8
Total	\$ 1,334.0

Federal

School Food Grants	\$ 92.3
PreK - 12 Grants	113.8
College & Career	1.6
CARES Act	17.8
Total	\$ 225.5

Total Expenditures \$3,180.3 Million



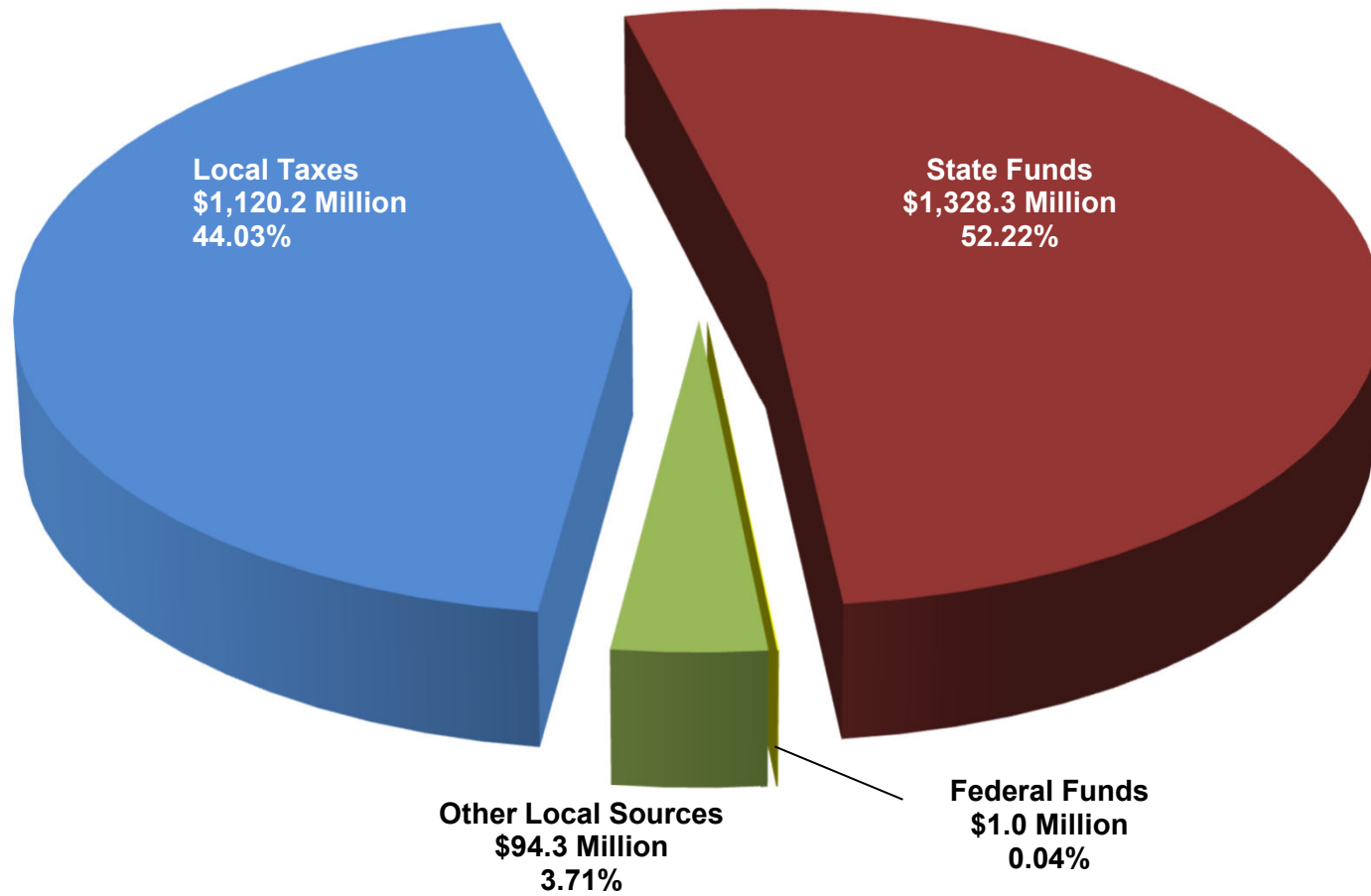
	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Enterprise Fund</u>	<u>Internal Service Fund</u>	<u>Consolidated Funds</u>
<u>Anticipated Funds Available</u>							
Local Taxes	\$ 1,120,180,407	\$ -	\$ -	\$ 75,654,257	\$ -	\$ -	\$ 1,195,834,664
Other Local Sources	94,317,205	1,016,799	250,100,000	1,500,000	30,624,538	14,650,000	392,208,542
State Funding	1,328,258,080	273,720	2,500,000	-	2,951,111	-	1,333,982,911
Federal Funding	1,000,000	131,224,870	-	1,000,000	92,298,333	-	225,523,203
Total Revenue Anticipated	2,543,755,692	132,515,389	252,600,000	78,154,257	125,873,982	14,650,000	3,147,549,320
Transfers From Other Funds	-	18,011,784	4,778,758	36,977,813	-	504,381	60,272,736
Fund Balance Reserves	-	-	-	-	-	-	-
Beginning Balance 7/1/2024	287,429,729	1,118,493	477,460,591	56,768,490	34,038,865	16,790,876	873,607,044
Total Funds Available	<u>\$ 2,831,185,421</u>	<u>\$ 151,645,666</u>	<u>\$ 734,839,349</u>	<u>\$ 171,900,560</u>	<u>\$ 159,912,847</u>	<u>\$ 31,945,257</u>	<u>\$ 4,081,429,100</u>
<u>Operating Budget Expenditures</u>							
Instruction	\$ 1,655,183,467	\$ 114,965,805	\$ -	\$ -	\$ -	\$ -	\$ 1,770,149,272
Student Support Services	83,283,057	15,497,132	-	-	-	-	98,780,189
Improvement of Instruction	59,769,875	14,393,723	-	-	-	-	74,163,598
Media Services	28,463,345	-	-	-	-	-	28,463,345
School Administration Services	213,426,955	-	-	-	-	-	213,426,955
Subtotal - Instructional Services	<u>2,040,126,699</u>	<u>144,856,660</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,184,983,359</u>
General Administration	4,886,821	-	-	-	8,500,000	-	13,386,821
Business Support Services	49,425,781	623,751	-	-	-	10,255,979	60,305,511
Maintenance & Operations	176,737,092	519,924	-	-	-	3,855,459	181,112,475
Transportation	156,105,476	1,774,571	-	-	-	638,000	158,518,047
Central Support Services	98,541,822	2,084,909	-	-	-	211,341	100,838,072
Federal Programs	-	60,111	-	-	-	-	60,111
School Nutrition	-	-	-	-	118,644,861	-	118,644,861
Enterprise Ops	-	-	-	-	-	854,381	854,381
Facility Planning/Construction	62,611	607,247	-	-	-	-	669,858
Total Operating Expenditures	<u>2,525,886,302</u>	<u>150,527,173</u>	<u>-</u>	<u>-</u>	<u>127,144,861</u>	<u>15,815,160</u>	<u>2,819,373,496</u>
Capital Projects	-	-	252,635,394	-	-	-	252,635,394
Debt Service	-	-	-	108,314,794	-	-	108,314,794
Total Expenditures	<u>2,525,886,302</u>	<u>150,527,173</u>	<u>252,635,394</u>	<u>108,314,794</u>	<u>127,144,861</u>	<u>15,815,160</u>	<u>3,180,323,684</u>
Transfers to Other Funds	18,516,165	-	41,756,571	-	-	-	60,272,736
Ending Balance 6/30/2025	286,782,954	1,118,493	440,447,384	63,585,766	32,767,986	16,130,097	840,832,680
Total Expenditures & End of Year Balances	<u>\$ 2,831,185,421</u>	<u>\$ 151,645,666</u>	<u>\$ 734,839,349</u>	<u>\$ 171,900,560</u>	<u>\$ 159,912,847</u>	<u>\$ 31,945,257</u>	<u>\$ 4,081,429,100</u>

Gwinnett County Public Schools

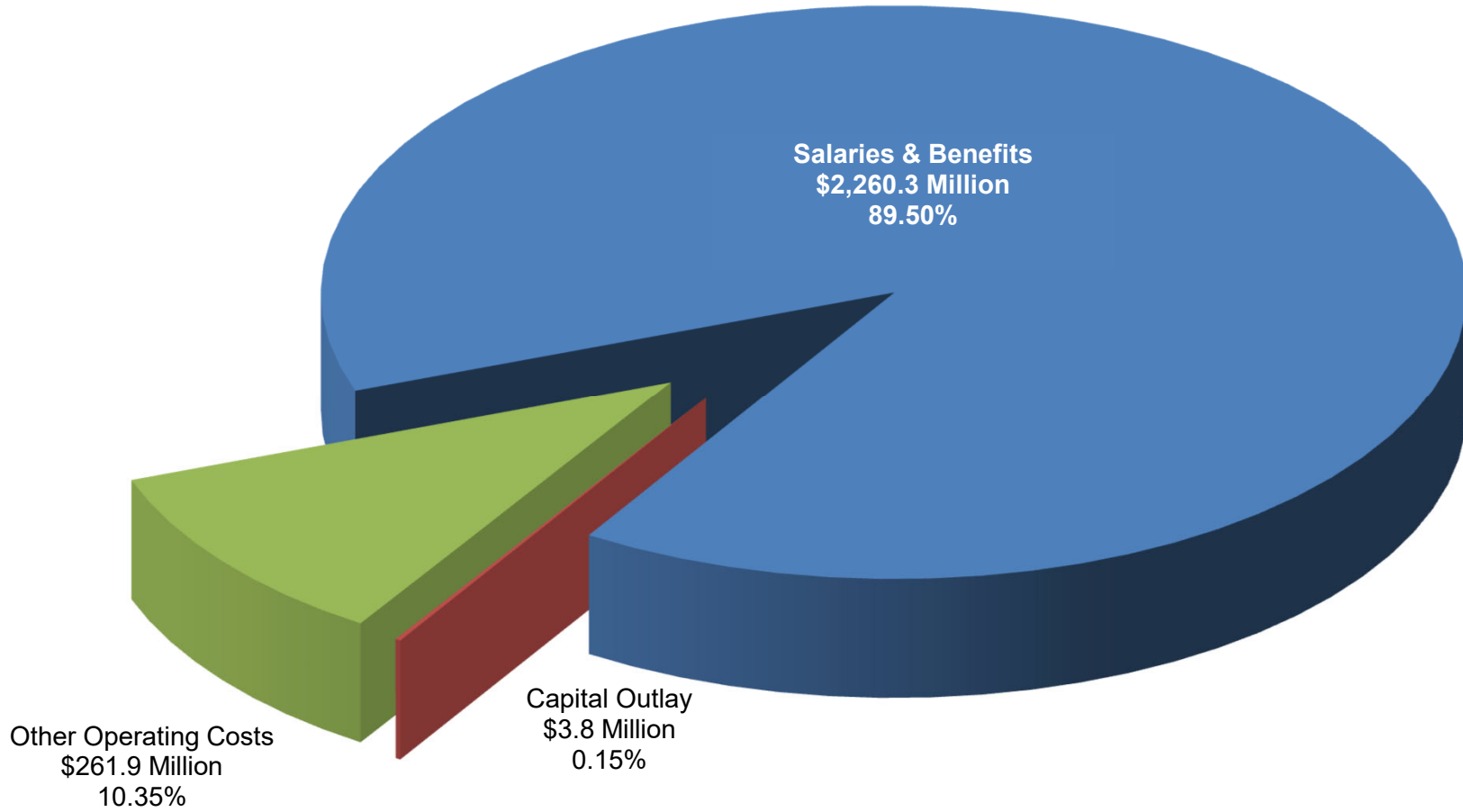
General Fund

FY2025 Public Budget Document

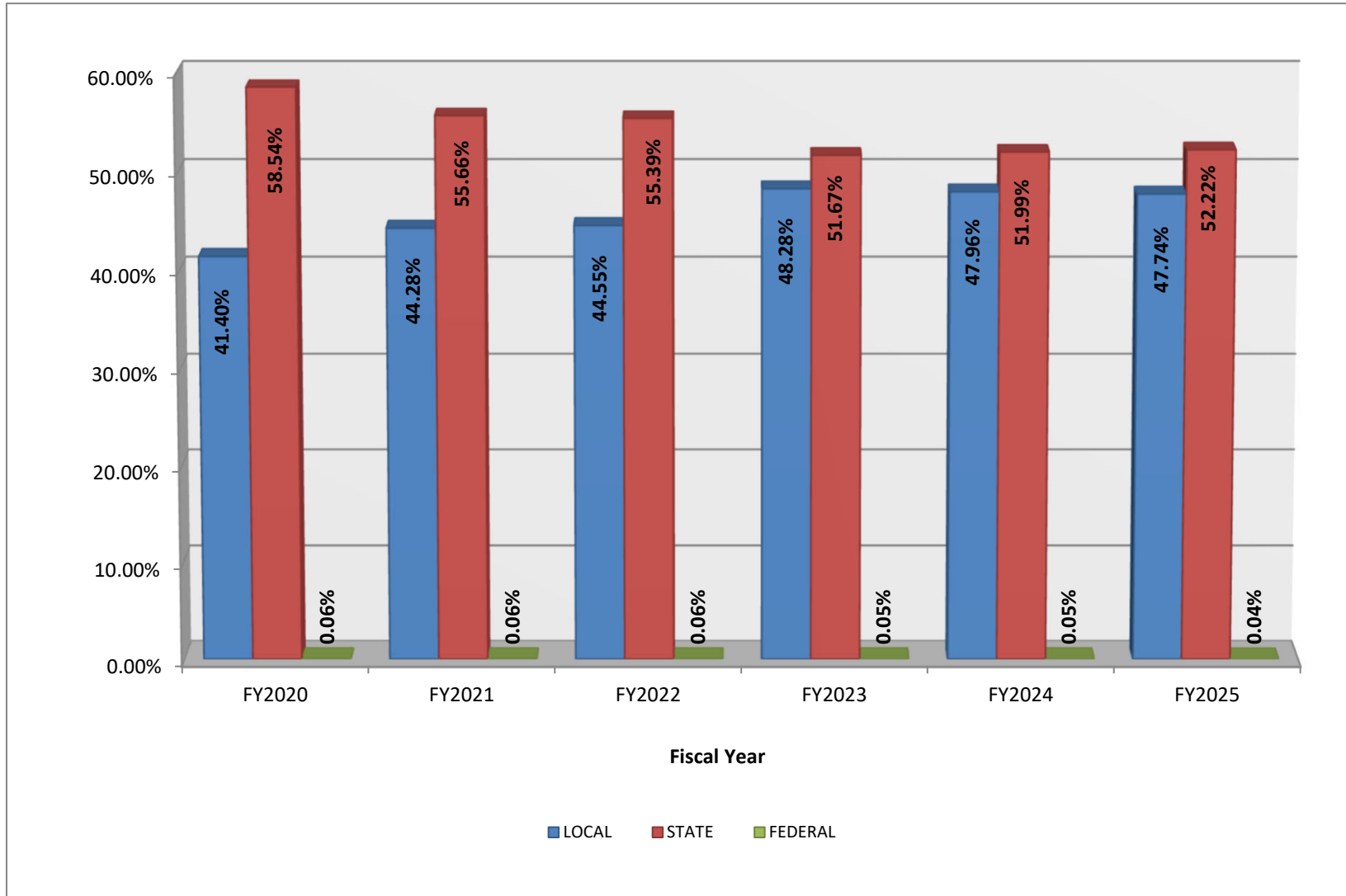
Total General Fund Revenue \$2,543.8 Million

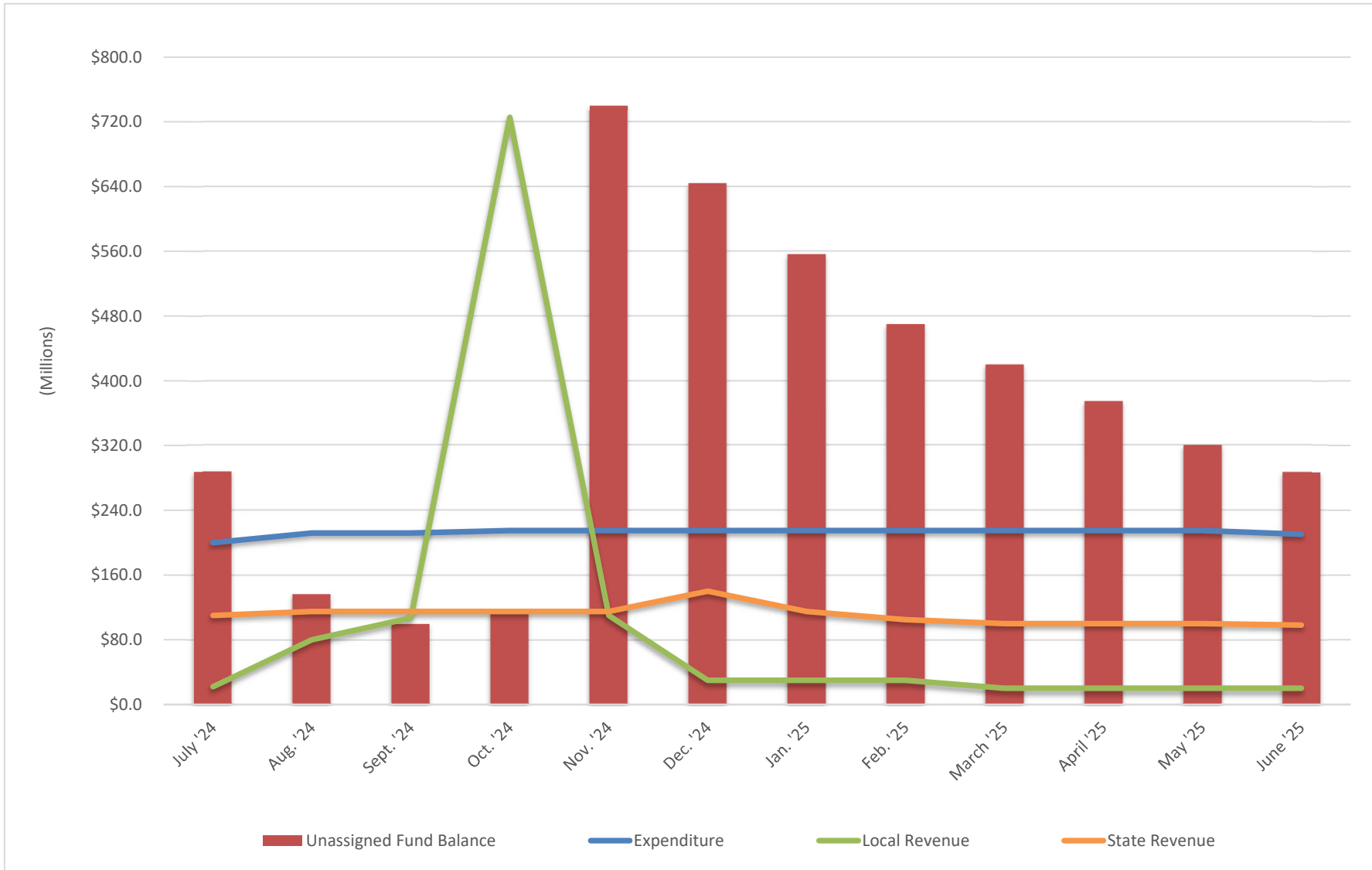


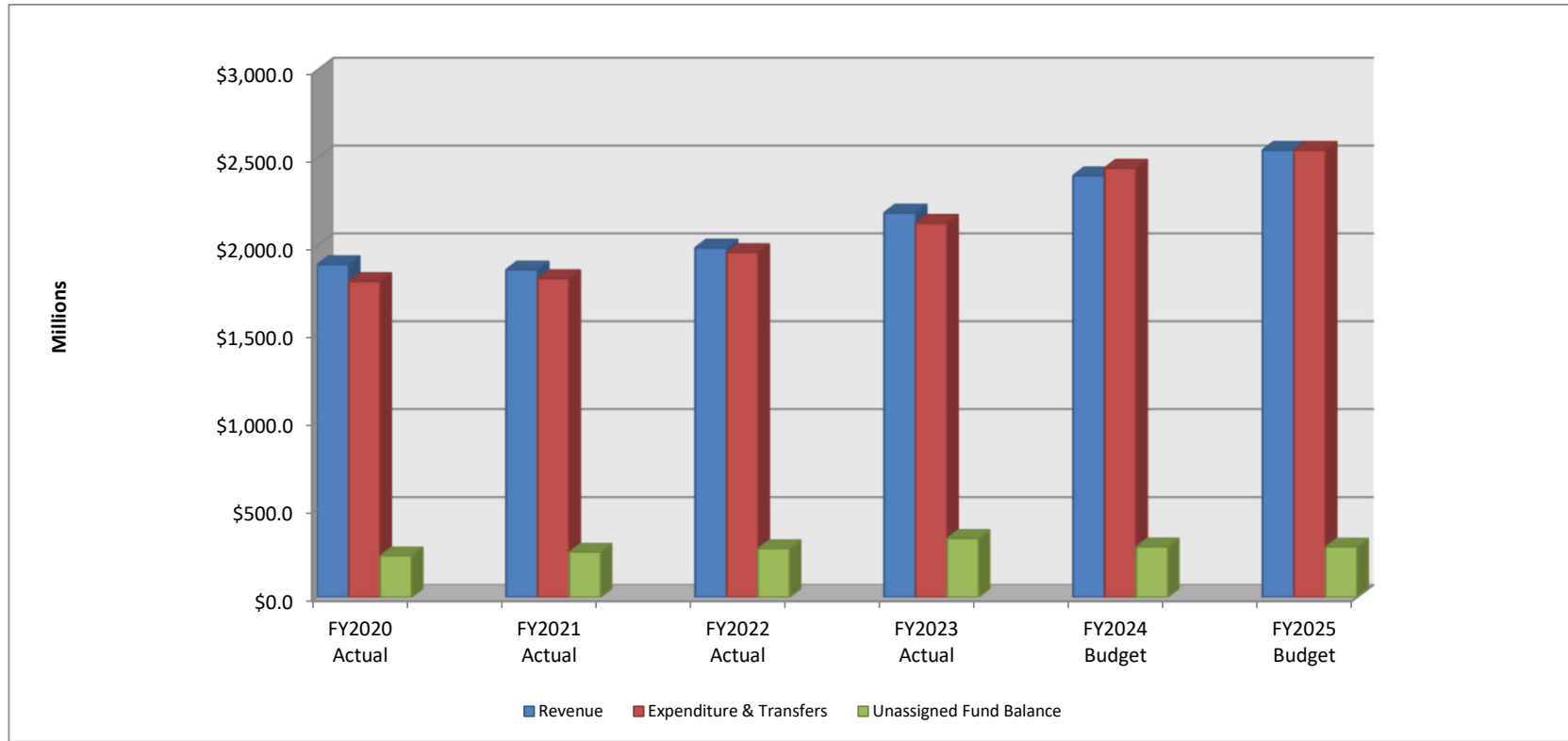
Total General Fund Expenditures \$2,526.0 Million





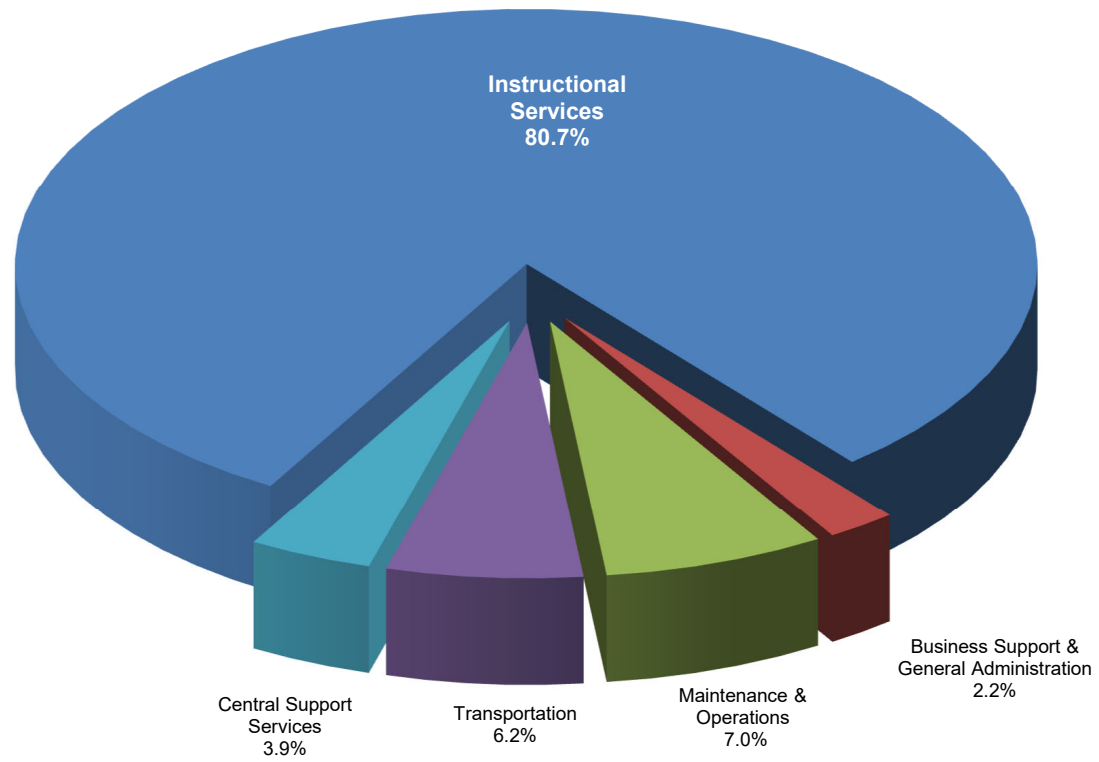






(\$ in millions)

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Revenue	\$1,892.90	\$1,863.10	\$1,987.80	\$2,186.80	\$2,399.00	\$2,543.80
Expenditure & Transfers	\$1,796.80	\$1,813.20	\$1,962.40	\$2,128.60	\$2,442.40	\$2,544.40
Unassigned Fund Balance	\$236.50	\$257.50	\$277.50	\$335.50	\$287.40	\$286.80
Fund Balance as a percentage of Expenditures & Transfers:	13.2%	14.2%	14.1%	15.8%	11.8%	11.3%



	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Instruction	64.5%	65.1%	64.8%	65.7%	63.6%	65.5%
Student Support Services	3.2%	3.1%	3.2%	3.0%	3.1%	3.3%
Improvement of Instructional Services	2.1%	2.0%	2.0%	1.8%	2.1%	2.4%
Educational Media Services	1.4%	1.3%	1.3%	1.2%	1.1%	1.1%
School Administration	9.6%	9.2%	8.9%	8.8%	8.3%	8.4%
Subtotal - Instructional Services	80.8%	80.7%	80.2%	80.5%	78.2%	80.7%
General Administration	0.3%	0.3%	0.3%	0.2%	0.2%	0.2%
Business Support Services	1.7%	1.8%	1.7%	1.7%	3.6%	2.0%
Maintenance and Operations	7.3%	7.3%	7.4%	7.1%	7.3%	7.0%
Transportation	6.2%	5.9%	6.7%	6.7%	6.7%	6.2%
Central Support Services	3.7%	4.0%	3.7%	3.8%	4.0%	3.9%
Facility Planning/Construction	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Operating Expenditures	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
<u>Local Revenue:</u>						
Ad Valorem Taxes	\$ 716,827,130	\$ 778,654,014	\$ 824,037,868	\$ 963,159,346	\$ 1,068,792,837	\$ 1,124,180,407
Other Taxes	90,862	-	104,107	-	9,000,000	9,000,000
Investment Income	6,506,032	691,556	(2,317,045)	19,287,754	6,000,000	12,000,000
Summer School Tuition / Online Campus	3,086,416	2,319,584	2,316,088	2,423,787	2,678,734	3,165,927
Local School Reimburseables	24,722,561	15,764,239	26,124,570	34,171,683	29,000,000	29,000,000
Other Local Revenue	32,589,131	27,651,069	35,381,282	36,648,334	35,143,409	37,151,278
Subtotal - Local Revenue	<u>783,822,132</u>	<u>825,080,462</u>	<u>885,646,870</u>	<u>1,055,690,904</u>	<u>1,150,614,980</u>	<u>1,214,497,612</u>
<u>State & Federal Revenue:</u>						
QBE	1,165,317,019	1,143,585,495	1,161,410,556	1,232,587,994	1,356,896,395	1,465,871,578
Five Mill Buy In	(168,297,743)	(180,271,425)	(198,659,751)	(204,187,838)	(224,299,183)	(286,561,266)
State Categorical Grants	9,505,521	11,425,163	43,977,332	54,690,770	9,461,749	32,005,197
Equalization Grant	86,413,384	90,742,553	84,586,097	34,758,014	88,744,000	108,866,954
Formula Adjustment (Austerity)	-	(40,530,223)	-	-	-	-
Other Dept. of Ed. Grants	15,127,802	12,049,470	9,734,073	12,102,964	16,434,677	8,035,117
Funds from Other State Agencies	-	-	1,784	1,380	40,500	40,500
Federal Grants	1,058,147	1,036,562	1,112,986	1,135,940	1,100,000	1,000,000
Subtotal - State & Federal Revenue	<u>1,109,124,130</u>	<u>1,038,037,595</u>	<u>1,102,163,077</u>	<u>1,131,089,224</u>	<u>1,248,378,138</u>	<u>1,329,258,080</u>
Total Revenue Anticipated	1,892,946,262	1,863,118,057	1,987,809,947	2,186,780,128	2,398,993,118	2,543,755,692
Beginning Unassigned Fund Balance - July 1*	219,731,017	235,763,913	264,372,968	261,042,860	330,800,098	287,429,729
Assigned Fund Balances	124,594,395	204,740,453	226,065,918	254,816,800		
Total Funds Available	<u>\$ 2,237,271,674</u>	<u>\$ 2,303,622,423</u>	<u>\$ 2,478,248,833</u>	<u>\$ 2,702,639,788</u>	<u>\$ 2,729,793,216</u>	<u>\$ 2,831,185,421</u>

* Beginning balance for FY2025 is projected

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
<u>Operating Budget Expenditures:</u>						
Instruction	\$ 1,142,812,210	\$ 1,136,074,946	\$ 1,256,250,932	\$ 1,390,677,286	\$ 1,542,455,553	\$ 1,655,183,467
Student Support Services	57,192,482	54,820,292	61,407,366	63,527,099	75,728,375	83,283,057
Improvement of Instructional Services	36,399,747	34,472,004	38,120,135	39,128,497	50,235,772	59,769,875
Educational Media Services	24,044,999	23,080,012	24,467,904	25,108,340	27,031,990	28,463,345
General Administration	4,870,072	4,971,168	5,631,651	4,851,086	4,807,599	4,886,821
School Administration	169,952,091	161,298,643	172,763,430	185,520,505	201,132,997	213,426,955
Business Support Services	30,117,562	32,233,676	32,759,419	35,524,653	88,113,616	49,425,781
Maintenance and Operations	129,914,033	127,408,586	144,202,275	150,327,699	175,813,888	176,737,092
Transportation	112,511,614	99,882,233	131,345,285	140,809,261	161,073,474	156,105,476
Central Support Services	65,270,400	69,766,224	71,279,103	80,920,793	97,454,403	98,541,822
Facility Planning/Construction	51,873	49,862	88,020	61,083	162,861	62,611
Total Operating Expenditures	<u>1,773,137,083</u>	<u>1,744,057,646</u>	<u>1,938,315,520</u>	<u>2,116,456,302</u>	<u>2,424,010,528</u>	<u>2,525,886,302</u>
Transfers to Other Funds	23,630,225	69,125,889	24,073,652	12,145,595	18,352,959	18,516,165
Ending Unassigned Fund Balance - June 30**	236,485,713	257,512,450	277,508,402	335,500,836	287,429,729	286,782,954
Assigned Fund Balances	<u>204,018,653</u>	<u>232,926,438</u>	<u>238,351,259</u>	<u>238,537,055</u>		
Total Expenditures & End of Year Balance	<u>\$ 2,237,271,674</u>	<u>\$ 2,303,622,423</u>	<u>\$ 2,478,248,833</u>	<u>\$ 2,702,639,788</u>	<u>\$ 2,729,793,216</u>	<u>\$ 2,831,185,421</u>

** Ending balance for FY2024 is budgeted as of December 2023.

The Instruction function includes activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital and in other learning situations. It may also be provided through some other approved medium such as television, radio, telephone and correspondence. Included here are the activities of aides or paraprofessionals, who assist in the instructional process. The Instruction function includes all K - 12 programs, both regular and special education, as well as programs for gifted students. Each student in Gwinnett County Public Schools is offered a curriculum rich in core academics - language arts, math, science, etc. - and also physical education, fine arts, foreign language and college & career education.

Budgeted Positions:	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>
Teachers	11,075.87	10,993.28	11,264.31	12,232.23	12,574.03	12,574.03
Certified Substitutes	146.00	147.00	149.00	151.00	255.00	255.00
Parapros	911.76	800.03	873.99	1,014.58	1,048.81	1,048.81
Interpreters	24.00	23.00	22.00	23.00	29.88	29.88
Technology Specialists	139.00	139.00	140.00	141.00	141.00	141.00
Counselors	<u>367.60</u>	<u>367.72</u>	<u>376.35</u>	<u>433.96</u>	<u>462.84</u>	<u>462.84</u>
Total	12,664.23	12,470.03	12,825.65	13,995.77	14,511.56	14,511.56

In FY2025, the average GCPS teacher will hold a Masters degree or higher advanced degree, be placed on performance step thirteen, and earn \$76,588 a year. With benefits, the total annual teacher compensation package will be \$120,453. The change in the average teacher's total salary from FY2024 is an increase of 5.55%.

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.

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Teachers	\$ 705,719,528	\$ 706,715,283	\$ 752,872,793	\$ 828,334,653	\$ 883,999,777	\$ 953,621,080
Substitutes, Certified & Classified	11,436,757	13,813,396	21,944,551	22,728,147	26,036,975	27,527,392
Parapros	24,202,999	22,333,500	25,358,478	29,184,886	33,889,868	35,154,534
Interpreter	1,077,562	1,024,330	1,056,649	1,143,448	1,375,132	1,748,108
Technology Specialists	8,301,622	8,418,497	8,665,646	9,308,606	9,870,814	10,371,729
Counselors	25,223,347	25,730,325	27,583,416	31,852,583	35,346,971	37,195,098
Other Salaries & Compensation	613,953	359,750	30,684,644	937,400	1,789,900	1,784,900
Health Insurance	120,177,917	119,569,926	121,588,346	175,564,777	209,047,555	241,051,284
Medicare	10,519,476	10,555,127	11,822,680	12,605,074	13,700,833	15,573,822
Teacher Retirement System	158,412,169	144,841,977	160,341,584	177,686,380	192,177,655	212,138,016
Worker's Compensation	3,879,836	3,890,589	5,805,027	6,920,687	7,495,341	8,040,364
Gwinnett Retirement System	45,766,868	48,682,373	53,794,844	56,954,100	62,362,499	69,143,610
Other Employee Benefits	2,128,396	2,122,564	2,165,394	2,323,648	2,288,350	2,397,813
Subtotal - Salaries & Benefits	1,117,460,430	1,108,057,637	1,223,684,052	1,355,544,389	1,479,381,670	1,615,747,750
Purchased Services	10,607,752	10,463,629	11,611,013	18,552,070	17,033,360	14,878,411
Travel	43,510	20,702	138,863	135,619	364,809	258,509
Supplies	14,024,432	14,399,781	14,637,955	14,923,410	45,217,077	23,912,705
Textbooks	-	2,457,219	5,740,677	913,287	-	-
Equipment Replacement	676,086	675,978	438,373	608,512	458,637	386,092
Subtotal - Other Charges	25,351,780	28,017,309	32,566,881	35,132,898	63,073,883	39,435,717
TOTAL	\$ 1,142,812,210	\$ 1,136,074,946	\$ 1,256,250,933	\$ 1,390,677,287	\$ 1,542,455,553	\$ 1,655,183,467

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>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>
Secretaries	24.00	24.00	24.00	19.00	19.83	19.83
Clerical	134.53	133.41	136.80	145.30	145.29	145.29
Nurses	35.00	35.00	35.00	35.00	44.00	44.00
Therapists	74.88	74.88	76.34	76.39	76.39	77.39
Teacher Support Specialists	8.00	8.00	8.00	9.00	9.00	11.00
School Psychologists	63.12	63.12	64.12	64.12	64.12	65.12
School Social Workers	27.70	27.70	37.70	35.00	37.00	43.00
Family Services - Parent Coordinator	11.50	10.00	26.20	27.86	30.68	30.68
Other Management Personnel	10.00	10.00	10.00	12.00	12.00	12.00
Other Administrative Personnel	32.30	32.30	38.30	40.26	41.43	54.43
Other Salaries & Compensation	<u>4.47</u>	<u>4.47</u>	<u>4.47</u>	<u>4.49</u>	<u>4.49</u>	<u>6.49</u>
Total	425.50	422.88	460.93	468.42	484.23	509.23

Special Education teachers and support staff developed and implemented individual education programs (IEPs) for 26,053 who are eligible for special education services through 12 disability areas. Special education services are delivered in a wide range of settings. Related services encompassing occupational therapy, physical therapy, adaptive physical education, audiological services are also provided to eligible students. During the 2022-2023 school year, school psychologists conducted 4,969 formal assessments, 8,987 brief/informal assessments, held 24,871 conferences with school personnel, participated in 6,130 SSTs and conducted 109 in-service sessions for teachers regarding interventions for at-risk students and special education compliance. Additionally, school psychologists provided 537 direct mental health supports to students through individual and group counseling and crisis intervention.

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

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Substitutes, Certified & Classified	\$ 84,860	\$ 23,972	\$ 60,470	\$ 33,254	\$ 486,029	\$ 80,000
Parapro	100	-	-	-	-	-
Secretaries	1,123,347	1,130,638	1,236,955	986,077	1,110,326	1,233,599
Clerical	3,784,580	3,865,862	4,395,145	4,948,267	5,209,779	5,372,017
Athletics Personnel	5,751,386	5,668,698	5,849,379	5,874,134	6,360,000	6,360,971
Nurses	1,711,457	2,010,912	1,925,909	2,332,377	2,819,422	3,200,625
Therapists	4,933,315	5,045,986	5,598,902	5,857,296	6,342,588	6,709,993
Teacher Support Specialists	660,633	636,350	634,060	725,082	822,637	1,029,391
School Psychologists	4,956,401	5,029,094	5,350,922	5,208,871	6,023,705	6,096,411
Social Workers	1,940,414	1,921,967	2,221,140	2,474,673	2,863,876	3,476,690
Family Services-Parent Coord	370,938	360,636	1,554,579	1,942,534	2,907,138	2,169,140
Other Management Personnel	1,164,390	1,207,720	1,322,421	1,475,728	1,718,143	1,834,618
Other Administrative Personnel	2,888,468	2,941,336	3,398,501	3,553,640	4,630,139	4,872,549
Other Salaries & Compensation	807,324	617,289	1,779,631	1,410,793	2,504,995	2,916,319
Health Insurance	4,012,325	3,997,821	4,107,607	4,588,134	5,454,947	8,184,837
Medicare	410,226	409,772	478,120	498,774	551,945	629,520
Teacher Retirement System	5,951,291	5,491,637	6,396,421	6,801,363	8,028,395	8,765,315
Worker's Compensation	152,229	152,249	235,160	275,521	303,045	325,375
Gwinnett Retirement System	1,769,894	1,899,199	2,194,640	2,268,674	2,688,331	2,773,672
Other Employee Benefits	71,341	71,819	75,890	79,172	79,642	91,945
Subtotal - Salaries & Benefits	42,544,919	42,482,957	48,815,852	51,334,364	60,905,082	66,122,987
Purchased Services	13,190,119	11,902,802	11,737,683	10,449,242	11,496,210	14,659,321
Travel	118,420	33,670	97,089	176,517	328,093	437,942
Supplies	1,336,458	400,031	755,612	1,558,677	2,986,490	2,050,032
Equipment Replacement	2,566	833	1,130	8,299	12,500	12,775
Subtotal - Other Charges	14,647,563	12,337,336	12,591,514	12,192,735	14,823,293	17,160,070
TOTAL	\$ 57,192,482	\$ 54,820,292	\$ 61,407,366	\$ 63,527,099	\$ 75,728,375	\$ 83,283,057

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>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>
Executive Level Staff	-	2.00	2.00	2.00	2.00	2.00
Secretaries	37.07	37.07	37.07	36.58	40.58	41.58
Clerical	9.00	9.00	9.00	8.00	7.00	7.00
Technology Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Other Management Personnel	29.97	28.97	29.47	27.49	33.49	34.49
Other Administrative Personnel	143.62	143.61	150.10	136.59	142.59	155.59
Other Salaries & Compensation	<u>12.37</u>	<u>12.37</u>	<u>12.37</u>	<u>11.88</u>	<u>11.88</u>	<u>11.88</u>
Total	233.03	234.02	241.01	223.54	238.54	253.54

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

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Certified Substitutes	\$ 1,279,733	\$ 288,534	\$ 847,936	\$ 1,172,444	\$ 846,801	\$ 736,838
Professional Dev. Stipends	1,695,359	2,244,517	2,145,203	2,485,821	3,784,115	3,482,152
Executive Level Staff	-	407,196	401,000	513,188	553,851	576,005
Secretaries	1,840,298	1,748,235	1,858,256	1,930,348	2,346,551	2,552,535
Clerical	490,442	494,438	522,690	448,795	476,460	611,018
Technology Specialists	81,801	83,501	84,437	107,031	81,339	86,201
Other Management Personnel	4,742,806	4,172,444	3,909,867	4,350,561	5,601,540	6,345,563
Other Administrative Personnel	11,183,236	11,378,274	12,479,785	11,864,954	13,792,302	15,712,358
Other Salaries & Compensation	2,167,308	2,045,625	2,510,669	2,212,324	3,414,416	3,866,312
Health Insurance	2,073,556	2,020,955	2,125,439	2,425,890	3,510,528	4,584,634
Medicare	329,319	317,951	342,373	346,498	371,420	431,453
Teacher Retirement System	3,803,819	3,426,063	3,806,028	3,918,938	4,795,046	5,536,304
Worker's Compensation	119,405	115,309	164,489	187,911	198,773	221,508
Gwinnett Retirement System	1,272,592	1,409,963	1,499,215	1,503,014	1,642,510	1,921,100
Other Employee Benefits	37,084	36,844	38,001	35,469	35,912	47,339
Subtotal - Salaries & Benefits	31,116,758	30,189,848	32,735,388	33,503,186	41,451,564	46,711,320
Purchased Services	2,604,964	2,458,738	3,041,210	2,522,092	3,962,495	5,770,274
Travel	748,385	185,945	717,490	1,296,397	976,642	812,459
Supplies	1,917,660	1,628,756	1,625,102	1,801,791	3,829,971	6,460,722
Equipment Replacement	11,980	8,718	945	5,032	15,100	15,100
Subtotal - Other Charges	5,282,989	4,282,156	5,384,747	5,625,312	8,784,208	13,058,555
TOTAL	\$ 36,399,747	\$ 34,472,004	\$ 38,120,135	\$ 39,128,498	\$ 50,235,772	\$ 59,769,875

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

Budgeted Positions:	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>
Secretaries	3.00	3.00	3.00	3.00	3.00	3.00
Clerical	91.55	86.35	89.25	88.25	93.55	93.55
Media Specialists	140.10	137.58	137.59	139.22	138.80	138.80
Other Management Personnel	2.00	2.00	2.00	2.00	2.00	2.00
Other Administrative Personnel	3.00	3.00	3.00	3.00	3.00	3.00
Other Salaries & Compensation	11.49	11.00	11.00	8.50	8.50	8.50
Total	251.14	242.93	245.84	243.97	248.85	248.85

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 Instructional Technology and Innovation Coaches 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.

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Substitutes, Certified & Classified	\$ 139,687	\$ 85,853	\$ 167,911	\$ 193,576	\$ 230,595	\$ 230,595
Secretaries	151,836	110,648	137,928	153,560	175,285	233,501
Clerical	2,736,214	2,611,338	2,632,096	2,708,266	3,093,197	3,319,712
Media Specialists	9,860,717	9,749,305	10,422,257	10,681,058	11,280,447	11,830,526
Other Management Personnel	253,415	256,815	255,302	235,614	286,814	300,425
Other Administrative Personnel	287,219	297,992	298,170	318,267	364,465	381,999
Other Salaries & Compensation	893,119	865,464	1,104,346	743,212	780,989	787,388
Health Insurance	2,369,033	2,239,165	2,258,833	2,717,617	3,171,363	3,968,605
Medicare	192,514	188,315	202,880	203,720	216,295	244,617
Teacher Retirement System	2,954,729	2,632,963	2,886,926	2,947,629	3,155,717	3,466,306
Worker's Compensation	71,601	69,867	100,023	112,689	119,841	126,527
Gwinnett Retirement System	852,471	885,790	947,118	946,134	1,032,233	1,090,857
Other Employee Benefits	41,733	40,121	40,628	39,419	41,287	41,983
Subtotal - Salaries & Benefits	20,804,288	20,033,635	21,454,418	22,000,761	23,948,528	26,023,041
Purchased Services	1,715,977	1,671,308	1,703,293	1,700,812	1,047,949	646,139
Travel	20,727	8,693	19,772	26,116	29,575	44,575
Supplies	1,504,007	1,343,452	1,290,421	1,367,629	2,005,938	1,749,590
Equipment Replacement	-	22,924	-	13,021	-	-
Subtotal - Other Charges	3,240,711	3,046,377	3,013,486	3,107,578	3,083,462	2,440,304
TOTAL	\$ 24,044,999	\$ 23,080,012	\$ 24,467,904	\$ 25,108,339	\$ 27,031,990	\$ 28,463,345

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

Budgeted Positions:	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>
Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Executive Level Staff	3.00	3.49	3.00	3.00	1.00	1.00
Secretaries	5.00	4.49	5.49	5.49	4.49	4.49
Other Management Personnel	-	-	-	-	1.00	1.00
Other Salaries & Compensation	<u>1.47</u>	<u>1.47</u>	<u>1.49</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total	10.47	10.45	10.98	10.49	8.49	8.49

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

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
School Board Members	\$ 86,708	\$ 78,760	\$ 92,959	\$ 111,709	\$ 111,710	\$ 111,710
Superintendent	597,086	611,771	964,287	452,710	486,824	513,843
Executive Level Staff	504,319	607,325	643,236	303,984	194,291	228,800
Secretaries	279,724	264,957	338,192	312,261	345,488	342,208
Other Management Personnel	-	-	-	184,885	181,000	219,815
Other Salaries & Compensation	412,343	199,693	107,741	122,460	186,765	192,492
Health Insurance	103,921	100,635	111,438	87,915	140,025	153,840
Medicare	17,730	15,632	22,103	20,811	21,330	22,863
Teacher Retirement System	274,651	249,849	253,738	224,302	324,512	280,194
Worker's Compensation	8,971	8,221	13,162	11,119	11,327	11,827
Gwinnett Retirement System	79,660	86,312	91,081	75,587	86,804	91,115
Other Employee Benefits	1,891	1,938	2,237	1,892	1,323	1,914
Subtotal - Salaries & Benefits	2,367,004	2,225,094	2,640,174	1,909,635	2,091,399	2,170,621
Purchased Services	2,472,630	2,713,487	2,936,338	2,879,619	2,636,700	2,649,200
Travel	21,011	7,706	34,440	31,699	46,000	47,000
Supplies	9,427	24,881	20,699	30,133	33,500	20,000
Subtotal - Other Charges	2,503,068	2,746,074	2,991,477	2,941,451	2,716,200	2,716,200
TOTAL	\$ 4,870,072	\$ 4,971,168	\$ 5,631,651	\$ 4,851,086	\$ 4,807,599	\$ 4,886,821

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>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>
Principals	139.00	139.00	140.00	141.00	142.00	142.00
Assistant Principals	578.29	568.44	540.53	506.64	601.77	601.77
Secretaries	140.98	139.49	139.00	139.00	140.00	140.00
Clerical	778.05	740.91	750.88	733.08	729.74	729.74
Total	<u>1,636.32</u>	<u>1,587.84</u>	<u>1,570.41</u>	<u>1,519.72</u>	<u>1,613.51</u>	<u>1,613.51</u>

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

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Classified Substitutes	\$ 116,575	\$ 52,030	\$ 85,430	\$ 84,760	\$ 195,300	\$ 195,300
Principals	18,011,900	18,554,841	18,738,797	19,542,737	20,278,450	21,353,816
Assistant Principals	50,308,627	50,488,187	48,860,889	48,912,417	58,153,394	62,856,223
Secretaries	6,086,996	6,132,637	6,348,036	6,507,393	6,791,119	7,054,770
Clerical	27,343,532	26,664,670	27,096,539	30,419,249	32,375,269	31,648,961
Other Administrative Personnel	24,743	33,514	34,709	34,169	45,075	45,075
Other Salaries & Compensation	1,367,063	1,520,609	4,725,585	1,558,892	4,753,558	5,021,712
Health Insurance	15,379,956	15,168,574	14,221,444	16,981,790	20,118,957	25,647,966
Medicare	1,388,766	1,393,847	1,432,475	1,449,311	1,594,067	1,785,943
Teacher Retirement System	20,879,068	19,033,127	19,764,923	20,695,835	23,345,348	25,344,158
Worker's Compensation	516,111	517,068	703,948	802,555	882,561	918,954
Gwinnett Retirement System	6,084,669	6,534,985	6,688,336	6,733,184	7,590,974	7,966,775
Other Employee Benefits	283,284	279,314	265,541	271,401	284,415	272,217
Subtotal - Salaries & Benefits	147,791,290	146,373,403	148,966,652	153,993,693	176,408,487	190,111,870
Purchased Services	12,414,919	8,739,015	14,071,742	18,830,061	14,389,774	13,958,350
Travel	143,294	44,671	118,778	151,798	231,635	224,875
Supplies	9,099,213	5,962,184	9,254,433	11,024,448	9,560,401	8,631,860
Equipment Replacement	503,375	179,370	351,825	1,520,505	542,700	500,000
Subtotal - Other Charges	22,160,801	14,925,239	23,796,778	31,526,812	24,724,510	23,315,085
TOTAL	\$ 169,952,091	\$ 161,298,643	\$ 172,763,430	\$ 185,520,505	\$ 201,132,997	\$ 213,426,955

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>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>
Executive Level Staff	-	1.00	1.00	2.00	1.00	1.00
Secretaries	4.00	3.00	3.00	4.00	4.00	4.00
Clerical	32.00	34.00	33.00	33.00	39.50	39.50
Accountants	12.00	13.00	13.00	13.00	11.49	13.49
Other Management Personnel	8.49	7.49	7.49	9.00	14.49	12.49
Other Administrative Personnel	17.49	17.49	18.49	20.49	17.48	17.48
Other Salaries & Compensation	-	-	-	1.00	1.00	1.00
Total	<u>73.98</u>	<u>75.98</u>	<u>75.98</u>	<u>82.49</u>	<u>88.96</u>	<u>88.96</u>

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

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Executive Level Staff	\$ -	\$ 207,444	\$ 210,859	\$ 200,072	\$ 305,000	\$ 317,200
Secretaries	171,838	144,683	156,729	213,216	318,311	284,289
Clerical	1,689,781	1,672,227	1,841,044	2,089,728	2,488,890	2,497,431
Accountants	923,518	1,056,337	1,135,262	1,185,178	1,115,880	1,258,135
Other Management Personnel	1,189,731	931,113	1,013,658	1,383,006	1,953,242	2,147,193
Other Administrative Personnel	1,389,782	1,416,396	1,534,163	1,533,691	1,743,159	1,926,382
Other Salaries & Compensation	36,325	115,707	245,956	185,310	665,622	581,414
Health Insurance	677,747	697,573	703,210	735,770	937,666	1,454,004
Medicare	73,323	75,223	83,284	92,483	117,176	130,275
Teacher Retirement System	1,098,623	998,080	1,123,911	1,303,158	1,617,100	1,721,390
Worker's Compensation	26,824	27,166	39,956	49,883	64,081	67,372
Gwinnett Retirement System	310,228	337,436	379,515	417,956	518,802	546,911
Other Employee Benefits	12,558	13,022	13,296	14,288	15,353	16,789
Subtotal - Salaries & Benefits	7,600,278	7,692,406	8,480,843	9,403,739	11,860,282	12,948,785
Purchased Services	22,312,809	24,332,926	23,945,320	25,823,294	73,875,641	36,029,980
Travel	19,908	8,672	12,479	16,670	53,780	56,280
Supplies	168,971	199,672	277,136	280,950	2,323,913	390,736
Equipment Replacement	15,596	-	43,640	-	-	-
Subtotal - Other Charges	22,517,284	24,541,270	24,278,575	26,120,914	76,253,334	36,476,996
TOTAL	\$ 30,117,562	\$ 32,233,677	\$ 32,759,418	\$ 35,524,653	\$ 88,113,616	\$ 49,425,781

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

Budgeted Positions:	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>
Executive Level Staff	-	1.00	1.00	1.00	-	-
Secretaries	6.00	6.00	6.00	5.00	6.00	6.00
Clerical	22.00	22.00	22.00	24.00	24.00	24.00
Maintenance/Warehouse/Security	284.96	284.96	290.96	309.96	306.96	309.96
Custodial Personnel *	1,180.26	1,210.25	1,224.00	1,250.25	1,251.00	1,254.25
Other Management Personnel	8.00	8.00	8.00	8.00	9.00	9.00
Other Administrative Personnel	4.00	4.00	4.00	8.00	14.00	14.00
Other Salaries & Compensation	<u>10.00</u>	<u>9.00</u>	<u>10.00</u>	<u>9.00</u>	<u>9.00</u>	<u>9.00</u>
Total	1,515.22	1,545.21	1,565.96	1,615.21	1,619.96	1,626.21

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

The maintenance and operations staff is responsible for the upkeep of 142 schools and an additional 55 other locations with 29,476,208 square feet of building space and 4,530 acres of land. In addition to normal maintenance and operations, the staff supports the expanding building program and performs essential tasks in opening classrooms and facilities. The facilities maintenance function is performed both by in-house employees and private contractors. Approximately 30% of maintenance work is contracted to private vendors, while 70% is performed by in-house staff.

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

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Classified Substitutes	\$ 329,407	\$ 177,332	\$ 236,434	\$ 281,536	\$ 518,000	\$ 518,000
Executive Level Staff	-	207,444	210,859	62,275	-	-
Secretaries	310,439	304,440	324,466	293,412	354,216	379,192
Clerical	1,086,627	1,117,519	1,090,218	1,237,082	1,372,112	1,424,833
Maint/Transp/Whse/Security	17,446,831	17,563,176	18,823,689	20,430,376	22,629,957	23,835,756
Custodial Personnel	37,547,226	38,564,162	42,558,378	45,667,866	51,340,824	54,688,258
Other Management Personnel	1,109,081	970,296	905,631	755,063	1,095,912	1,285,813
Other Administrative Personnel	350,203	367,500	224,594	635,053	1,166,148	1,261,397
Other Salaries & Compensation	750,137	710,356	3,405,587	596,364	971,925	1,092,237
Health Insurance	13,569,285	13,596,722	13,285,872	13,065,189	14,418,074	24,374,939
Medicare	785,536	800,532	913,234	949,241	1,036,105	1,205,205
Teacher Retirement System	5,592,753	5,077,893	5,586,751	6,009,712	15,010,815	7,523,570
Worker's Compensation	296,642	301,223	445,983	528,539	638,579	622,388
Gwinnett Retirement System	3,441,684	3,770,674	4,263,486	4,393,934	4,862,685	5,296,824
Other Employee Benefits	215,612	217,189	215,923	220,008	222,812	255,684
Subtotal - Salaries & Benefits	82,831,463	83,746,459	92,491,105	95,125,650	115,638,164	123,764,096
Purchased Services	17,072,192	16,646,103	20,334,363	20,527,670	19,896,033	20,416,752
Travel	23,721	5,859	34,642	62,538	29,959	30,694
Supplies	29,037,575	26,133,742	29,948,073	33,749,705	39,230,739	31,739,178
Equipment Replacement	949,082	876,422	1,394,092	862,136	1,018,993	786,372
Subtotal - Other Charges	47,082,570	43,662,127	51,711,170	55,202,049	60,175,724	52,972,996
TOTAL	\$ 129,914,033	\$ 127,408,586	\$ 144,202,275	\$ 150,327,699	\$ 175,813,888	\$ 176,737,092

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>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>
Clerical	77.98	77.98	77.98	78.98	79.98	79.98
Bus Drivers	1,647.00	1,647.00	1,572.00	1,627.50	1,603.00	1,603.00
Maintenance/Warehouse/Security	244.00	244.00	254.00	254.00	254.00	258.00
Other Management Personnel	2.00	3.00	4.00	3.00	3.00	3.00
Other Salaries & Compensation	<u>56.49</u>	<u>54.49</u>	<u>54.49</u>	<u>54.49</u>	<u>55.49</u>	<u>55.49</u>
Total	2,027.47	2,026.47	1,962.47	2,017.97	1,995.47	1,999.47

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

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Clerical	\$ 4,005,726	\$ 3,889,722	\$ 4,238,707	\$ 4,676,369	\$ 4,244,469	\$ 4,432,549
Bus Drivers	48,148,956	43,470,804	60,077,034	64,750,181	66,457,405	68,811,153
Maint/Transp/Whse/Security	7,990,488	7,761,866	8,067,151	9,759,551	11,007,291	11,935,351
Other Management Personnel	262,231	431,571	494,148	462,650	441,024	468,836
Other Salaries & Compensation	7,032,164	3,478,949	7,424,152	3,964,095	4,165,067	4,513,990
Health Insurance	15,878,448	15,002,670	15,085,218	15,349,491	20,130,913	24,453,363
Medicare	888,819	773,463	1,077,855	1,132,814	1,175,096	1,301,342
Teacher Retirement System	2,348,953	2,157,734	2,355,970	2,469,748	13,539,449	2,963,409
Worker's Compensation	337,956	294,615	538,237	630,441	600,038	662,538
Gwinnett Retirement System	4,021,555	3,719,234	5,076,174	5,292,123	5,112,777	5,647,120
Other Employee Benefits	292,749	276,091	291,452	305,538	13,069	293,542
Subtotal - Salaries & Benefits	91,208,045	81,256,719	104,726,098	108,793,001	126,886,598	125,483,193
Purchased Services	6,108,047	5,345,318	5,771,318	7,318,879	7,500,112	6,851,561
Travel	6,720	7,769	26,966	31,605	71,041	71,041
Supplies	12,888,701	10,503,685	18,256,902	22,276,134	22,358,191	22,349,779
Equipment Replacement	2,300,101	2,768,742	2,564,000	2,389,642	4,257,532	1,349,902
Subtotal - Other Charges	21,303,569	18,625,513	26,619,186	32,016,260	34,186,876	30,622,283
TOTAL	\$ 112,511,614	\$ 99,882,233	\$ 131,345,284	\$ 140,809,261	\$ 161,073,474	\$ 156,105,476

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>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>
Executive Level Staff	-	4.00	4.00	5.00	1.00	1.00
Secretaries	19.00	20.00	20.00	22.00	23.00	24.00
Clerical	48.98	47.98	48.98	54.98	57.98	57.98
Family Services - Parent Coordinator	15.96	16.48	-	-	-	-
Research Personnel	8.00	8.00	8.00	9.00	14.00	14.00
Planning Staff	4.50	4.50	4.50	4.50	4.50	4.50
Other Management Personnel	59.49	56.49	55.98	43.98	69.98	69.98
Other Administrative Personnel	39.47	40.47	46.45	56.45	64.22	65.22
Other Salaries	<u>83.98</u>	<u>82.98</u>	<u>83.98</u>	<u>84.98</u>	<u>85.98</u>	<u>85.98</u>
Total	279.38	280.90	271.89	280.89	320.66	322.66

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

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Certified Substitutes	\$ 38,306	\$ 14,022	\$ 18,053	\$ 14,326	\$ 52,400	\$ 44,400
Executive Level Staff	-	743,765	793,484	1,054,374	238,156	799,526
Secretaries	1,064,817	1,059,683	1,133,927	1,359,587	1,475,156	1,595,216
Clerical	2,369,104	2,197,637	2,510,198	2,798,017	3,507,568	3,747,302
Research Personnel	863,214	831,346	814,245	1,126,913	1,541,754	1,668,004
Planning Staff	505,471	484,345	523,317	508,837	539,962	582,310
Family Services - Parent Coord	1,216,811	1,206,369	-	-	-	-
Other Management Personnel	7,389,593	6,901,919	6,861,837	7,335,257	9,741,798	9,565,704
Other Administrative Personnel	3,294,156	3,299,577	3,647,422	4,661,464	6,405,398	6,892,063
Other Salaries & Compensation	8,307,862	7,515,607	8,795,450	8,467,630	10,656,789	11,331,856
Health Insurance	2,541,521	2,471,879	2,340,273	2,503,232	3,466,494	5,289,270
Medicare	341,011	330,920	343,976	375,168	439,343	494,646
Teacher Retirement System	4,741,944	4,215,149	4,358,122	4,949,858	6,264,793	6,787,621
Worker's Compensation	124,645	224,107	163,414	203,154	236,803	254,878
Gwinnett Retirement System	1,405,814	2,761,771	1,517,957	1,677,633	2,011,514	2,144,846
Other Employee Benefits	46,079	44,476	42,570	44,704	45,687	57,980
Subtotal - Salaries & Benefits	34,250,348	34,302,570	33,864,245	37,080,154	46,623,615	51,255,622
Purchased Services	17,879,955	19,295,686	18,204,946	20,228,636	29,404,206	27,421,950
Travel	113,928	6,067	90,176	212,338	329,979	375,718
Supplies	12,589,840	15,136,600	18,881,019	23,119,430	20,327,847	18,744,269
Equipment Replacement	436,329	1,025,302	238,717	280,236	768,756	744,263
Subtotal - Other Charges	31,020,052	35,463,654	37,414,858	43,840,640	50,830,788	47,286,200
TOTAL	\$ 65,270,400	\$ 69,766,224	\$ 71,279,103	\$ 80,920,794	\$ 97,454,403	\$ 98,541,822

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.

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
Purchased Services	\$ 51,873	\$ 49,862	\$ 88,020	\$ 61,083	\$ 62,611	\$ 62,611
Travel	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Equipment Replacement	-	-	-	-	100,250	-
TOTAL	\$ 51,873	\$ 49,862	\$ 88,020	\$ 61,083	\$ 162,861	\$ 62,611

	<u>FY2020 Actual</u>	<u>FY2021 Actual</u>	<u>FY2022 Actual</u>	<u>FY2023 Actual</u>	<u>FY2024 Budget</u>	<u>FY2025 Budget</u>
Transfers to Other Funds	23,630,225	69,125,889	24,073,652	12,145,594	18,352,959	18,516,165
<u>Total Expenditures - General Fund</u>	<u>\$ 1,796,767,308</u>	<u>\$ 1,813,183,535</u>	<u>\$ 1,962,389,171</u>	<u>\$ 2,128,601,898</u>	<u>\$ 2,442,363,487</u>	<u>\$ 2,544,402,467</u>
Enrollment	180,585	177,401	179,581	181,814	182,214	182,707
Per Pupil Expenditures (excluding transfers)	\$ 9,819	\$ 9,831	\$ 10,794	\$ 11,641	\$ 13,303	\$ 13,825

Gwinnett County Public Schools

Special Revenue Fund

FY2025 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

	FY2020 Actuals	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Budget	FY2025 Budget
Federal	\$ 83,386,183	\$ 153,903,657	\$ 225,008,550	\$ 226,328,883	\$ 241,807,441	\$ 131,224,870
State	289,088	332,441	253,788	254,555	273,720	273,720
Local	1,399,635	697,051	553,916	760,670	493,935	1,016,799
Totals	85,074,906	154,933,149	225,816,254	227,344,108	242,575,096	132,515,389
General Fund	9,506,925	7,966,649	9,780,660	11,686,981	18,011,784	18,011,784
Totals	\$ 94,581,831	\$ 162,899,798	\$ 235,596,914	\$ 239,031,089	\$ 260,586,880	\$ 150,527,173

	Current 2024 Budget	Projected 2025 Budget
Beginning Balance:	\$ 1,950,103	\$ 1,118,493
Revenue:		
Local	493,935	1,016,799
State	273,720	273,720
Federal	241,807,441	131,224,870
Total Revenue	<u>242,575,096</u>	<u>132,515,389</u>
Transfers In	18,011,784	18,011,784
Total Sources Available	<u>\$ 262,536,983</u>	<u>\$ 151,645,666</u>
Expenditures:		
Instruction	\$ 151,738,602	\$ 114,965,805
Instructional Staff Development	29,547,017	12,221,571
Media Services	118,545	-
Student Support Services	32,970,062	15,497,132
Improvement of Instruction	15,144,310	2,172,152
General Administration	3,620,084	-
School Administration Services	2,106,898	-
Business Support Services	623,751	623,751
Maintenance & Operations	3,883,772	519,924
Transportation	4,242,532	1,774,571
Central Support Services	11,761,347	1,578,851
Other Support Services	624,897	506,058
Federal Grant Administration	4,090,054	60,111
School Nutrition Program	639	-
Facilities & Construction	945,980	607,247
Total Expenditures	<u>261,418,490</u>	<u>150,527,173</u>
Ending Fund Balance	1,118,493	1,118,493
Total Expenditures & Fund Balance	<u>\$ 262,536,983</u>	<u>\$ 151,645,666</u>

	<u>Funding Source</u>	<u>Current 2024 Budget</u>	<u>Projected 2025 Budget</u>
<u>Annenberg Institute</u>			
This grant provides local funding for the purpose of implementing and supporting high impact tutoring programs for K-12 students.			
	Beginning Balance	98,483	-
<u>Band Uniforms</u>			
This grant provides accounting of local school funding that is committed for new band uniforms.			
	Beginning Balance	294,816	-
	Local	<u>212,045</u>	<u>506,861</u>
	Total	506,861	506,861
<u>Bright from the Start Pre-K</u>			
This grant represents funds for the purpose of operating a Pre-kindergarten program for 4 year old children.			
	State	273,720	273,720
<u>Elementary & Secondary School Emergency Relief Fund (ESSER) 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	14,798,690	-
<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	98,317,317	17,000,180
<u>ESSER American Rescue Plan (ARP) - Homeless Children and Youth II</u>			
This grant provides federal funding in support of homeless children and youth due to the extraordinary impact of the pandemic on students experiencing homelessness.			
	Federal	840,659	840,659
<u>Department of Administrative Services (DOAS)</u>			
This grant provides business and finance support to local schools and central office staff.			
	Beginning Balance	1,118,493	1,118,493
	Local	<u>116,890</u>	<u>116,890</u>
	Total	1,235,383	1,235,383
<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 Balance	118,714	-

	<u>Funding Source</u>	<u>Current 2024 Budget</u>	<u>Projected 2025 Budget</u>
<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	225,635	225,635
<u>IDEA - Capacity Building Grant</u>			
This grant provides materials to expand the SPIRE reading program into 23 Middle School Mild Intellectual Disability classrooms to include teacher manuals, student materials and manipulatives.	Federal	75,000	-
<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	17,657,234	17,657,234
	Federal	<u>16,871,853</u>	<u>34,529,087</u>
	Total	34,529,087	52,186,321
<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>703,825</u>	<u>703,825</u>
	Total	1,015,295	1,015,295
<u>New Schools Grant</u>			
This grant provides funding from the NewSchools Venture Fund for the purpose of supporting the opening of McClure Health Science High School and Seckinger High School.	Beginning Balance	274,882	-
	Local	<u>165,000</u>	<u>393,048</u>
	Total	439,882	393,048
<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>36,800</u>	<u>36,800</u>
	Total	79,880	79,880
<u>Perkins Grant Programs</u>			
This grant provides federal funding in support of secondary vocational education programs throughout the school district.	Federal	1,572,635	1,572,635

	Funding Source	Current 2024 Budget	Projected 2025 Budget
<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 Balance	44,715	-
<u>Teacher & Leader Support</u>			
This grant provides federal funding to support high-quality teacher mentoring and support in leadership development training for teachers and leaders in high need schools.	Federal	2,053,299	-
<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	79,947,852	58,927,523
<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	122,291	122,291
<u>Title II A - Cultivating Teachers</u>			
This is a GaDOE-administered, non-renewable, non-transferable grant for a maximum of \$10,000 used by school districts to provide teacher professional learning and recruitment for pathway expansion and support.	Federal	10,000	-
<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	10,770,547	7,465,972
<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	10,137,794	5,194,077
<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	5,323,244	4,606,186

Gwinnett County Public Schools

Capital Projects Fund

FY2025 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 (Series 2019 and 2021)

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

GENERAL OBLIGATION BONDS (Series 2022a and B)

In a county-wide referendum in November 2020, 77% of the voters approved the issuance of up to \$300 million general obligation bonds. Proceeds from the bonds will be used to supplement revenue from the SPLOST program. 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.

- * \$265,000,000 issued March 2022

	<u>Current FY2024 Budget</u>	<u>Projected FY2025 Budget</u>
Beginning Balance	\$ 536,525,923	\$ 477,460,591
<u>Revenue</u>		
Sales Tax Receipts	210,446,008	240,000,000
Investment Income	5,300,000	10,100,000
State Capital Outlay	3,500,000	2,500,000
Transfer In	<u>4,212,804</u>	<u>4,778,758</u>
Total Revenue	<u>223,458,812</u>	<u>257,378,758</u>
Total Sources Available	<u><u>759,984,735</u></u>	<u><u>734,839,349</u></u>
<u>Expenditures:</u>		
Expenses	241,277,277	252,635,394
Transfers	<u>41,246,867</u>	<u>41,756,571</u>
Total Expenditures	<u>282,524,144</u>	<u>294,391,965</u>
Ending Fund Balance	<u>477,460,591</u>	<u>440,447,384</u>
Total Expenditures & Fund Balance	<u><u>759,984,735</u></u>	<u><u>734,839,349</u></u>

Projected FY25 Budget by Funding Source

	SPLOST V Fund 227	GO Bonds Fund 245	GO Bonds Fund 247	SPLOST VI Fund 229	TOTAL
Beginning Balance	\$ 54,607,457	\$ 8,602,168	\$ 27,894,483	\$ 386,356,483	\$ 477,460,591
Revenue					
Sales Tax Receipts	-	-	-	240,000,000	\$ 240,000,000
Investment Income	2,500,000	100,000	1,500,000	6,000,000	\$ 10,100,000
State Capital Outlay	-	-	-	2,500,000	\$ 2,500,000
Transfer In (Project Mngt)	-	-	-	4,778,758	\$ 4,778,758
Total Revenue	2,500,000	100,000	1,500,000	253,278,758	257,378,758
Total Sources Available	\$ 57,107,457	\$ 8,702,168	\$ 29,394,483	\$ 639,635,241	\$ 734,839,349
Expenditures					
Construction	30,000,000	-	-	90,000,000	120,000,000
Technology	2,000,000	-	2,500,000	83,036,636	87,536,636
Furniture & Equipment - Schools	-	-	-	5,700,000	5,700,000
Financial Services	-	-	-	120,000	120,000
Data Governance	-	-	500,000	10,000,000	10,500,000
Information Security	-	-	-	-	-
School Bldg Safety	-	2,500,000	-	-	2,500,000
Land	-	-	-	2,000,000	2,000,000
Bus Purchases	-	-	1,000,000	10,000,000	11,000,000
Support Vehicle	1,000,000	-	-	2,500,000	3,500,000
Instructional Material	-	-	-	5,000,000	5,000,000
Project Management	-	-	-	4,778,758	4,778,758
Transfer to Other Funds	-	-	-	41,756,571	41,756,571
Total Expenditures	33,000,000	2,500,000	4,000,000	254,891,965	294,391,965
Ending Fund Balance	24,107,457	6,202,168	25,394,483	384,743,276	440,447,384
Total Expenditures & Fund Balance	\$ 57,107,457	\$ 8,702,168	\$ 29,394,483	\$ 639,635,241	\$ 734,839,349

Breakdown of selected expense categories by project

FY25 Projected Budget	<u>SPLOST V</u>	<u>G. O. Bonds</u>	<u>G. O. Bonds</u>	<u>SPLOST VI</u>	<u>TOTAL</u>
Construction					
Archer Cluster MS	30,000,000			-	30,000,000
GSMST 4th Floor Buildout	-	-	-	3,500,000	3,500,000
GSMST Theater	-	-	-	1,500,000	1,500,000
Archer HS Addition	-	-	-	5,000,000	5,000,000
Central Gwinnett HS 4th Floor	-	-	-	3,000,000	3,000,000
Archer HS addition	-	-	-	5,000,000	5,000,000
Harbins ES Addition	-	-	-	7,500,000	7,500,000
Shiloh MS addition	-	-	-	5,000,000	5,000,000
Roof Replacement	-	-	-	5,000,000	5,000,000
Gym/Kitchen HVAC Project	-	-	-	12,000,000	12,000,000
Systemwide Improvement	-	-	-	8,500,000	8,500,000
Interior Renovation	-	-	-	5,000,000	5,000,000
Facility infrastructure improvement	-	-	-	10,000,000	10,000,000
Carpeting	-	-	-	4,000,000	4,000,000
Painting	-	-	-	8,000,000	8,000,000
Athletic Buildings/Lighting	-	-	-	3,000,000	3,000,000
Career Technical Education (CTE)	-	-	-	4,000,000	4,000,000
Technology					
Archer HS addition	-	-	-	350,000	350,000
Archer Cluster MS	-	-	-	1,200,000	1,200,000
IMT System Development	2,000,000	-	-	7,000,000	9,000,000
Central Office Refresh	-	-	-	5,000,000	5,000,000
Collaborative System	-	-	-	6,986,636	6,986,636
MS Technology Refresh	-	-	-	20,000,000	20,000,000
HS Technology Refresh	-	-	-	20,000,000	20,000,000
ES Technology Refresh	-	-	2,500,000	20,000,000	22,500,000
Intercom Replacement	-	-	-	2,500,000	2,500,000
Furniture & Equipment Schools					
Archer Cluster MS	-	-	-	1,000,000	1,000,000
Growth & Replacement	-	-	-	2,700,000	2,700,000
Archer HS Addition	-	-	-	500,000	500,000
Fine Arts Equipment	-	-	-	1,000,000	1,000,000
PE/Health	-	-	-	500,000	500,000

Gwinnett County Public Schools

Debt Service Fund

FY2025 Public Budget Document

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

Long-Term Debt Obligations approved by county-wide voter referendum

(amount expressed in thousands)

	Original Par Amount of Principal Issued	Principal Outstanding @ 6/30/2024	Principal Retired in FY2025	Principal Outstanding @ 6/30/2025
Series 2009	\$ 18,980	\$ 10,960	\$ 10,960	\$ -
Series 2010	\$ 19,640	\$ 19,640	\$ -	\$ 19,640
Series 2010	\$ 255,080	\$ 114,310	\$ 21,860	\$ 92,450
Series 2015	\$ 252,440	\$ 245,825	\$ 935	\$ 244,890
Series 2017	\$ 97,335	\$ 83,860	\$ 1,605	\$ 82,255
Series 2019	\$ 173,355	\$ 163,355	\$ -	\$ 163,355
Series 2021	\$ 122,945	\$ 109,945	\$ -	\$ 109,945
Series 2022A(1)	\$ 92,150	\$ 89,390	\$ 1,590	\$ 87,800
Series 2022A(2)	\$ 35,000	\$ 35,000	\$ -	\$ 35,000
Series 2022B	\$ 230,000	\$ 230,000	\$ -	\$ 230,000
Total	<u>\$ 1,296,925</u>	<u>\$ 1,102,285</u>	<u>\$ 36,950</u>	<u>\$ 1,065,335</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>FY2024</u>	<u>FY2025</u>
Millage rate required to fund Long-term debt	1.45	1.45

Certificates of Participation (COPS) Series 2006

(amount expressed in thousands)

	<u>SPLOST VI</u>
Original Par Amount of Principal Issued	\$ 204,195
Principal Outstanding @ 6/30/2024	\$ 23,625
Principal Retired in FY2025	\$ 23,625
Principal Outstanding @ 6/30/2025	\$ -

In December 2006, the Board issued \$204,195,000 in Series 2006 Certificates of Participation. The proceeds from the 2006 Certificates were used to defease a portion of the 2004 Certifications of Participation. The previous Series 2004 Certificates of Participation were used to finance the acquisition, construction, and equipping of additions to certain existing elementary schools, middle schools, high schools, and support facilities in the district.

	Current FY2024 Budget	Projected FY2025 Budget
Beginning Balance	\$ 56,849,700	\$ 56,768,490
Revenue:		
Ad Valorem Taxes	72,854,093	75,654,257
Investment Income	250,000	1,500,000
Other Federal Revenue	1,000,000	1,000,000
Total Revenue	<u>74,104,093</u>	<u>78,154,257</u>
Transfers In	<u>37,034,063</u>	<u>36,977,813</u>
Total Sources Available	<u>\$ 167,987,856</u>	<u>\$ 171,900,560</u>
Expenditures:		
Payment of Principal	\$ 60,815,000	\$ 60,575,000
Payment of Interest	50,348,660	47,729,794
Dues & Fees	<u>55,706</u>	<u>10,000</u>
Total Expenditures	111,219,366	108,314,794
Ending Fund Balance	<u>56,768,490</u>	<u>63,585,766</u>
Total Expenses & Fund Balance	<u>\$ 167,987,856</u>	<u>\$ 171,900,560</u>

Projected FY2025 Budget by Fund

	General Obligation <u>Debt</u>	Certificates of <u>Participation</u>	<u>TOTAL</u>
Beginning Balance	\$ 55,457,278	\$ 1,311,212	\$ 56,768,490
Revenue			
Ad Valorem Taxes	75,654,257	-	75,654,257
Investment Income	1,500,000	-	1,500,000
Other Federal Revenue	1,000,000	-	1,000,000
Total Revenue	<u>78,154,257</u>	<u>-</u>	<u>78,154,257</u>
Transfer from Other Funds	12,112,500	24,865,313	36,977,813
Total Sources Available	<u>\$ 145,724,035</u>	<u>\$ 26,176,525</u>	<u>\$ 171,900,560</u>
Expenditures			
Payment of principal	36,950,000	23,625,000	60,575,000
Payment of interest	46,489,481	1,240,313	47,729,794
Dues & Fees	10,000	-	10,000
Total Expenditures	<u>83,449,481</u>	<u>24,865,313</u>	<u>108,314,794</u>
Ending Fund Balance	<u>62,274,554</u>	<u>1,311,212</u>	<u>63,585,766</u>
Total Expenditures & Fund Balance	<u>\$ 145,724,035</u>	<u>\$ 26,176,525</u>	<u>\$ 171,900,560</u>

Gwinnett County Public Schools

Enterprise Fund

FY2025 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.

For SY2025 lunch prices will be \$2.50 at the Elementary level and \$2.75 at the Middle/High level. Breakfast will be \$1.75 at all levels. This represents a \$.25 cent increase in the full-pay student lunch and full-pay student breakfast prices and is the first increase to full-pay student meal prices since SY2015. Reduced meal prices will remain \$.30 for Breakfast and \$.40 for Lunch. Adult meal prices will remain \$2.50 for Breakfast and \$4.00 for Lunch. Milk prices will remain \$.40 cents.

	ES	MS	HS
Student Breakfast	\$1.75	\$1.75	\$1.75
Reduced Price Breakfast	\$0.30	\$0.30	\$0.30
Student Lunch	\$2.50	\$2.75	\$2.75
Reduced Price Lunch	\$0.40	\$0.40	\$0.40
Milk	\$0.40	\$0.40	\$0.40
Adult Breakfast	\$2.50	\$2.50	\$2.50
Adult Lunch	\$4.00	\$4.00	\$4.00

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

The projected numbers of meals to be served in FY2025 are 20,670,840 student lunches and 10,389,780 student breakfasts. There will be 135 serving locations with a staff of over 1,200 employees. Approximately 63.74% of all students are eligible to receive meals that are either free or reduced price.

	<u>Current FY2024 Budget</u>	<u>Projected FY2025 Budget</u>
Beginning Balance	\$ 37,854,962	\$ 34,038,865
<u>Revenue:</u>		
Local	21,224,081	30,624,538
State	9,883,359	2,951,111
Federal	80,107,545	92,298,333
Total Revenue	<u>111,214,985</u>	<u>125,873,982</u>
Total Sources Available	<u>\$ 149,069,947</u>	<u>\$ 159,912,847</u>
<u>Expenditures:</u>		
Salaries	\$ 32,878,101	\$ 29,789,597
Fringe Benefits	<u>15,487,375</u>	<u>18,006,320</u>
Subtotal	48,365,476	47,795,917
Food (Including USDA Commodities)	45,887,106	55,358,194
Purchased Services	12,528,250	16,366,500
Travel	25,500	27,500
Supplies / Uniforms	7,036,750	6,404,250
Equipment	<u>1,188,000</u>	<u>1,192,500</u>
Subtotal	66,665,606	79,348,944
Total Expenditures	115,031,082	127,144,861
Ending Fund Balance	<u>34,038,865</u>	<u>32,767,986</u>
Total Expenses & Fund Balance	<u>\$ 149,069,947</u>	<u>\$ 159,912,847</u>

Gwinnett County Public Schools

Internal Service Fund

FY2025 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 \$1,500,000 per claim retention. Aggressive claims management and other cost-containment measures help control costs while providing a vital service to employees who are injured while performing their duties. The average cost per claim has been less than \$4,000 in each of the last five years. The structure of the workers' compensation program is reviewed periodically to ensure that it remains the most cost-effective way to meet the requirements of the statute.

Disability Insurance Fund

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

Print Shop Fund

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

Café

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

	<u>Current FY2024 Budget</u>	<u>Projected FY2025 Budget</u>
Beginning Balance	\$ 19,267,094	\$ 16,790,876
<u>Revenue - Charges for Services:</u>		
Worker's Compensation: Payroll Assessment	8,000,000	10,000,000
Disability Insurance: Payroll Deductions and Employer Contributions	2,300,000	2,300,000
Print Shop: Printing Requisitions	2,092,540	2,000,000
Café	350,000	350,000
Transfers from Other Funds	341,175	504,381
Total Revenue	<u>\$ 32,350,809</u>	<u>\$ 31,945,257</u>
<u>Expenditures:</u>		
Risk Management / Worker's Compensation	\$ 10,411,140	\$ 10,431,476
Disability Insurance Fund	2,329,181	2,335,580
Print Shop Fund	2,127,059	2,193,723
Café	692,553	854,381
Total Expenditures	\$ 15,559,933	\$ 15,815,160
Ending Fund Balance	<u>16,790,876</u>	<u>16,130,097</u>
Total Expenditures & Fund Balance	<u>\$ 32,350,809</u>	<u>\$ 31,945,257</u>

Gwinnett County Public Schools

Glossary of Terms

FY2025 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.

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.

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.

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.

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.