

Gwinnett County Public Schools



**Gwinnett County Board of Education
Superintendent's Recommended Budget**

**FY2026 Public Budget Document
July 1, 2025 – June 30, 2026**

Gwinnett County Public Schools

FY2026 Public Budget Document

Superintendent's Recommendation

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.

Gwinnett County Public Schools
Fiscal Year 2026 Superintendent Recommended Budget
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Gwinnett County Public Schools

Budget Introduction

FY2026 Public Budget Document

The Gwinnett County Board of Education's Fiscal Year 2026 (FY2026) budget, as recommended by CEO/Superintendent, 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 and future-driven. The alignment of budgetary investments with our strategic priorities ensures that each and every student is ready for success after graduation.

The proposed Total Budget for FY2026, excluding transfers, is approximately \$3.4 billion, representing an increase of 7.90% from the Adopted FY2025 Total Budget. The proposed budget for the general operations of the school district is reflected in the General Fund at \$2.7 billion, an increase of 8.89% from the Adopted FY2025 budget. The six funds that comprise the Total Budget and the changes from Fiscal Year 2025 are summarized below:

Funds Comprising the Total Budget	FY2026 Budget (In Millions)	FY2025 Adopted (In Millions)	Dollar Change (In Millions)	Percentage of Change
General Fund	\$ 2,750.5	\$ 2,525.9	\$ 224.6	8.89%
Special Revenue Fund	122.0	150.5	(28.5)	(18.94)%
Capital Projects Fund	249.3	252.6	(3.3)	(1.31)%
Debt Service Fund	157.5	108.3	49.2	45.43%
Enterprise Fund	136.0	127.1	8.9	7.00%
Internal Service Fund	<u>16.0</u>	<u>15.8</u>	<u>0.2</u>	<u>1.27%</u>
Total Budget	<u>\$ 3,431.3</u>	<u>\$ 3,180.2</u>	<u>\$ 251.1</u>	7.90%

The district's investment plan for FY2026 accommodates a student population that is projected to be 182,274 students for the 2025-2026 school year.

Investments

In the general fund operating budget, the proposed FY2026 budget includes investments that align with our strategic priorities, and directly support the district's identified areas of focus for strategic plan implementation in 2025-2026. These investments include:

Compensation and Benefits

- A **salary step increase** for all eligible employees
- A **\$1,000 increase** for all employees paid on the **teacher salary schedule**
- A **minimum 1.0% cost-of-living** increase for all **employees not paid on the teacher schedule**
- A **one-time retention supplement** for eligible employees structured to apply higher band rates to lower compensated employees
 - \$2,000 for eligible employees earning less than \$50k
 - \$1,500 for eligible employees earning \$50k - \$100k
 - \$500 for eligible employees earning above \$100k
- 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

Safe and Welcoming Schools – (Strategic Plan Implementation Focus 2025-2026)

- Increase the number of SROs and other security personnel for elementary schools
- Increase safety and security detection systems and measures at middle and high schools
- Additional funding for student crisis prevention training for staff
- Additional funding for online system to manage and support student behavior incidents and consequences
- Increase funding for local schools' custodial supplies to keep schools clean and safe
- Funding facility improvements including HVAC, roof and carpet replacements at local school buildings (Capital Funds)
- Increase funding for cyber and network security (Capital Funds)

Funding Literacy Proficiency – (Strategic Plan Implementation Focus 2025-2026)

- Increase funding to provide 25 additional Literacy Specialists in identified elementary and middle schools to support literacy growth for students and professional development for teachers

College and Career Readiness – (Strategic Plan Implementation Focus 2025-2026)

- Additional funding for online system for college and career exploration and planning activities for all middle and high school students

Each and Every Student – (Strategic Plan Implementation Focus 2025-2026)

- Increase the number of special education staff allotments (additional 143) to local schools to provide greater access and support for students with disabilities
- Expand the use of funds earmarked for English learner support to provide enhanced staff training, interventions, and strategies to address the needs of multilingual learners based on research and evaluation results
- Professional name reading system used at all High School graduations

State Revenue

The proposed FY2026 budget was developed for Gwinnett County Public Schools before the conclusion of the 2025 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 proposed local budget.

GCPS will receive an estimated \$70.9 million more in state revenue than the district received in FY2025. The major changes in state funding include the following:

- GCPS will receive an estimated additional \$20 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).
- GCPS will receive an estimated additional \$11 million from the Quality Basic Education Grant (QBE) to fund the employer share of increases for certified educators who participate in the Teachers Retirement System (TRS).
- The district's projected FY2026 Equalization funding will decrease by an estimated \$8.3 million, from \$108.9 million this year to \$100.6 million. These funds are intended to narrow the gap between public school systems in terms of property tax "wealth per student."
- The district will receive an estimated revenue increase of \$2 million for pupil transportation.
- 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 FY2026, GCPS' five-mill share is estimated to be a reduction to total State revenue of \$257 million, compared to \$249.7 million this year. This represents a deduction increase of \$7.3 million.

Additionally, the Governor's FY2025 amended budget increased funding for the safety and security grant amount per school by \$21,635 bringing the total per school to \$68,760. The FY2026 Governor's budget is expected to include this appropriation again.

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 FY2026, the tentative digest is projected to increase by 5.0%. The district proposes a reduction to the Maintenance and Operations millage rate of 0.2 mills to provide \$11.8 million of property tax relief to the community. Total budgeted property tax revenue is expected to increase by \$68.3 million over the prior year. The proposed budget includes other local revenue sources including 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 proposed, excluding transfers, represents 80% 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 81.0% of the General Fund budget is targeted for instructional services. Excluding transfers, the FY2026 General Fund budget is increasing by 8.89% from the Adopted FY2025 budget due to additional local and state funding.
 - The General Fund is funded with projected state revenue of \$1.46 billion, local revenue of \$1.28 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 FY2026 budget is projected to be \$122.0 million, a decrease of \$28.5 million from the Adopted FY2025 budget. This fund accounts for federal categorical grants such as Title I, Title II, Title VI-B, and secondary vocational grants. In addition, this fund previously included grants awarded through the Elementary and Secondary School Emergency Relief (ESSER) Fund. These grants included the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) and the American Rescue Plan (ARP) Act. These funds were initially budgeted in FY2022 and continued 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 have officially expired and will not be budgeted for FY2026.
- ❖ **The Capital Projects Fund** in the FY2026 budget totals \$249.3 million, a decrease of \$3.3 million from the Adopted FY2025 budget. 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 FY2026 will be \$157.5 million, an increase of \$49.2 million from the Adopted FY2025 budget. This fund represents the budgeted principal and interest payments for outstanding debt associated with:
 - General Obligations Bonds approved by voters in November 2018 and November 2020

Principal and interest payments on the SPLOST related 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 \$136.0 million for FY2026.
- ❖ **The Internal Service Fund** represents the operations of the school district's workers' compensation/risk management fund, employees short-term disability program, and the in-house print shop. The total budget for this fund will be \$16.0 million for FY2026.

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 strategic priorities. Each strategic priority includes three goals, with objectives and district key performance indicators (KPI). KPIs are the way we 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 serves as the baseline year for this five-year strategic plan, and each KPI has 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
FY2026 Budget Calendar

October 1, 2024 – Student count date for FTE funding

October 1 – 31, 2024 – Budget survey available for public input

October 17, 2024 – Adopt budget development calendar for fiscal year 2026

December 2, 2024 – Complete FY2025 mid-year salary/position budget amendment

No later than January 6, 2025 – Distribute FY2026 base budget to program managers

January 6, 2025 – January 17, 2025 – Program managers prepare FY2026 base budget and improvement requests

January 17, 2025 – Central Office program managers submit completed base budgets and improvement requests to Budget Office

January 31, 2025 – Budget Office prepares proposed budget request summary

February 18, 2025 – Superintendent and Executive Cabinet meet to discuss FY2026 budget requests

February 21, 2025 – Superintendent's Recommendations due to Budget Office

February 24, 2025 – March 7, 2025 – Preparation and printing of Superintendent's Recommended Budget

March 13, 2025 – Board budget work session

April 17, 2025 – Board budget work session; adoption of tentative budget

April 27, 2025 and May 4, 2025 – Publish budget advertisement in newspaper

May 8, 2025 – First Public Budget Hearing

May 15, 2025 – Second Public Budget Hearing; Final Budget Adoption; and Adoption of Tentative millage rate

May 16, 2025 – Submission of Adopted Budget to Carl Vinson Institute – in compliance with GA Law

July TBD, 2025 – Final Adoption of millage rate

September TBD, 2025 – Transmit adopted budget to State Department of Education

FY2025

The adopted Total Budget for FY2025, excluding transfers, is approximately \$3.2 billion, representing a slight increase of 0.37% from the 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. This increase in the General Fund can be attributed to investments in the areas of compensation and benefits, school-based resources, literacy, access and opportunity, targeted student supports, and safety and security. GCPS will receive an increase in state revenue due to additional funding for a \$2,500 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 to the State Health Benefit Plan (SHBP) costs for certified educators. Changes in QBE, Equalization Grant funding, Local Five-Mill Share, and state grants will amount to a total net increase of \$80.8 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 \$63.9 million over the prior year budget.

Additional investments for FY2025 (Amended Budget):

- **Compensation and Benefits:** Salary step increase for all eligible employees, \$4,000 increase for all employees paid on the teacher salary scale and minimum 4.25% cost-of-living increase for all employees not paid on the teacher salary schedule, funding the rate increase for employer-paid portion of state health benefits plan and teacher retirement system contributions for all general fund employees.
- **Funding to support College and Career Readiness:** Instructional coaches and a specialist for grades K-12, increase student access to rigorous coursework, SAT for All program, and graduation coaches for each cluster.
- **Funding to support Each and Every student:** 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, special education specific supports including 2 diagnosticians, a psychologist, a social worker, and a speech language pathologist, instructional support coordinator serving school leaders and teams with multi-tiered systems of support (MTSS), 5 school social workers, 11 behavior coaches, and 2 social emotional learning (SEL) coordinators, and contracted services for school-based mental health clinicians, addition of a school bus driver and part-time teacher for the Play-2-Learn program, instructional intervention resources and professional learning for teacher and leaders, athletic safety equipment and reconditioning, increased local school download funding.
- **Funding to support Literacy Proficiency:** 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, materials and resources for school-based tiered instruction, 2 translators/interpreters at the International Newcomer Center.
- **Funding to support Safe and Welcoming Schools:** Additional 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, and training/implementation support for behavior interventions.

The M & O millage rate went down from 19.20 mills to 19.10 mills and the Debt Service millage rate remained unchanged at 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 and benefits, school-based resources, early literacy, access and opportunity, and safety and security. GCPS will receive an increase in state funding due to 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.

Additional investments 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.

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.

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

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 M & O and Debt Service millage rate for FY2021 remained unchanged at 19.70 mills and 1.90 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 M & O and Debt Service millage rate for FY2020 are 19.70 mills and 1.90 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 M & O and Debt Service millage rate for FY2019 are 19.80 mills and 1.95 mills respectively.

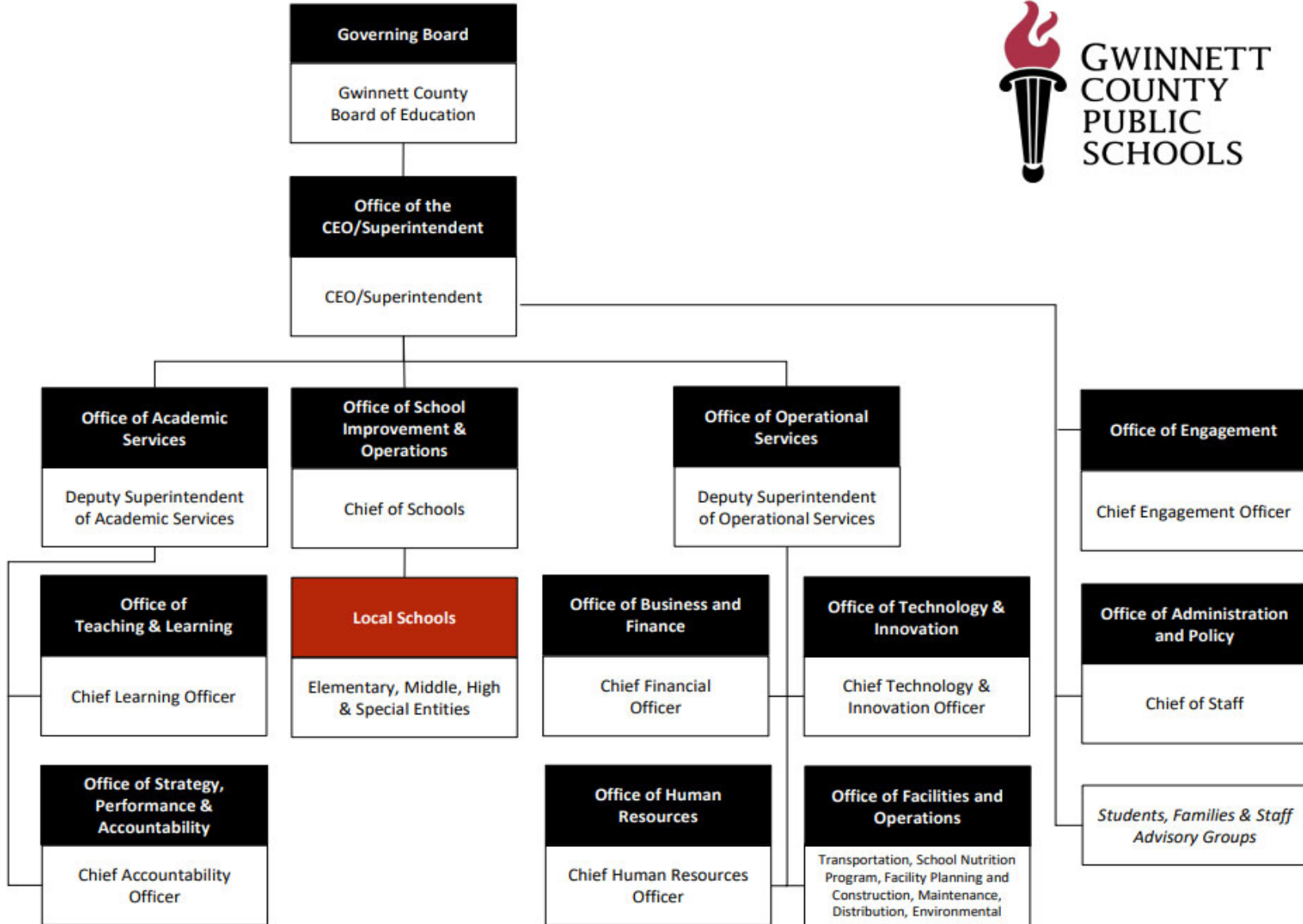
FY2018

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:

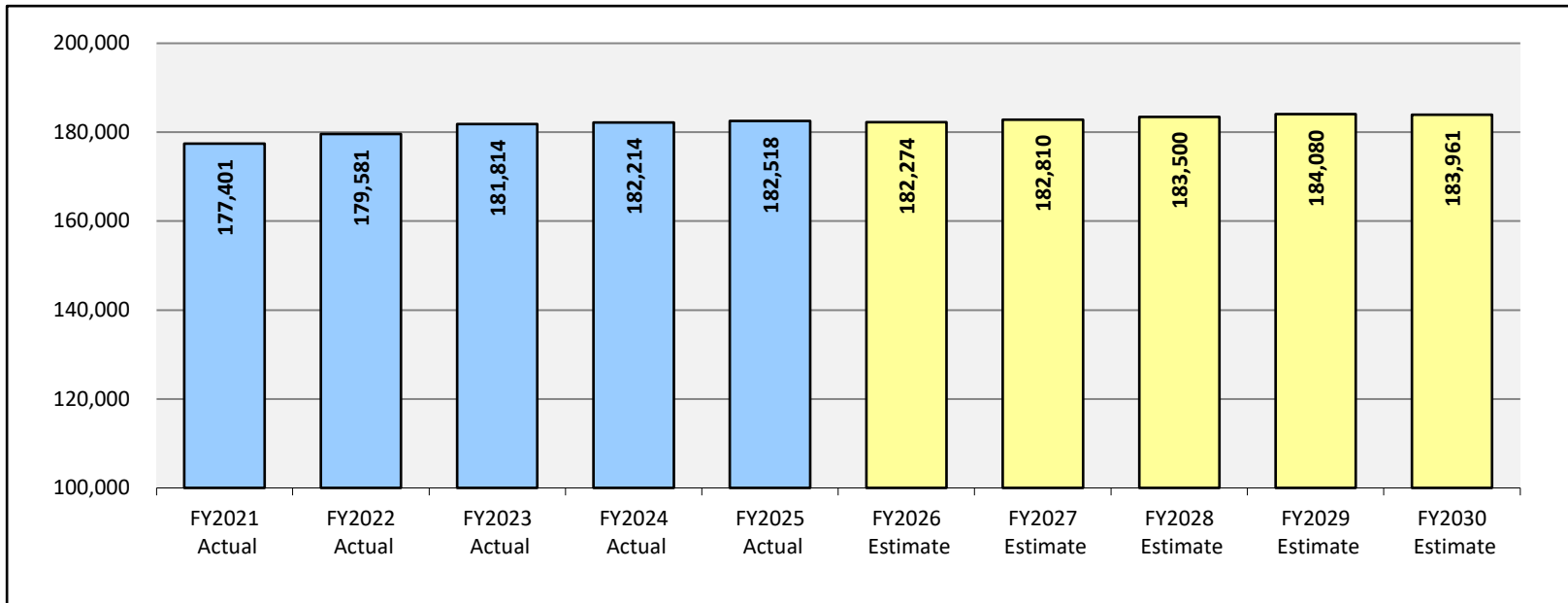
- All full-time employees received a 2.0% cost-of-living increase
- A salary step for all eligible employees
- Funding to establish E-STEAM academies at Pinckneyville and Summerour middle schools
- Additional support in areas of special education, psychological services, and curriculum and instruction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

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



Enrollment Estimate (Estimate for budget purpose only.)					
	FY2026	FY2027	FY2028	FY2029	FY2030
Enrollment Projection	182,274	182,810	183,500	184,080	183,961
Change from prior year	(244)	536	690	580	(119)

Five Year History of Enrollment					
	FY2021	FY2022	FY2023	FY2024	FY2025
Enrollment Actual	177,401	179,581	181,814	182,214	182,518
Change from prior year	(3,184)	2,180	2,233	400	304



- 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 in Gwinnett County 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. The 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 \$8,000 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.

Public Service Employees Homestead Exemption (S3) This exemption, enacted by the state legislators, provides an additional \$2,000 homestead exemption for the following groups:

- Firefighter, paramedic, certified peace officer, or other law enforcement officer employed by the government or school system.
- Teacher, paraprofessional, or administrator employed by the Gwinnett County School District or Buford City School District.
- Person employed by or holding staff privileges at a hospital located within Gwinnett County.
- Active-duty member of the armed forces of the United States, including any reserve or National Guard components and the United States Coast Guard.

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

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

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

Motor Vehicle Title Tax

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

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

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

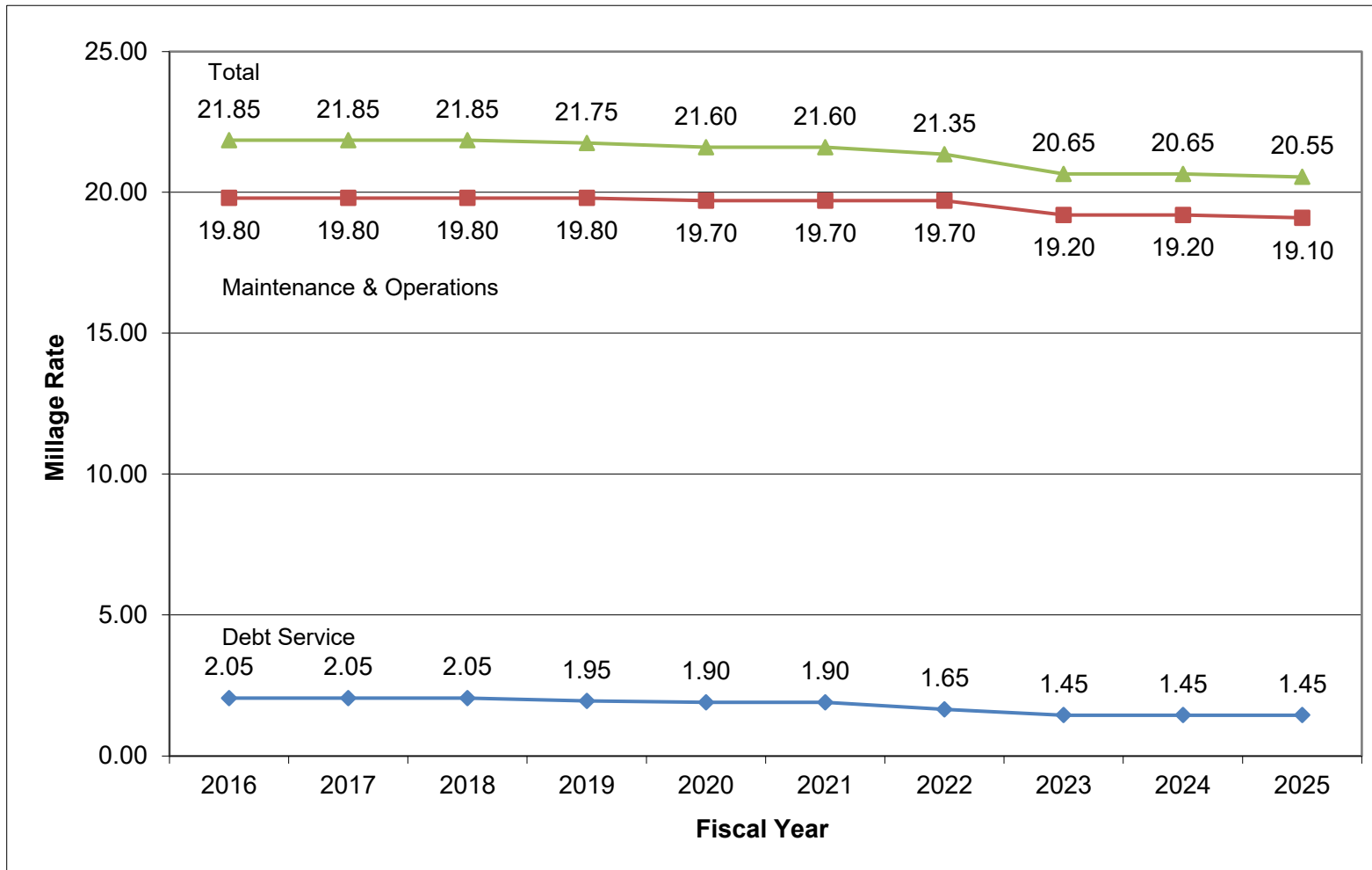
For vehicles that continue to be owned prior to the initial legislative change March 1, 2013, ad valorem taxes (assessed at 40% of the value of the vehicle) will continue to be paid and collected on the birthdate of the vehicle owner. (O.C.G.A. 48-5C-1)

Intangible Recording Tax

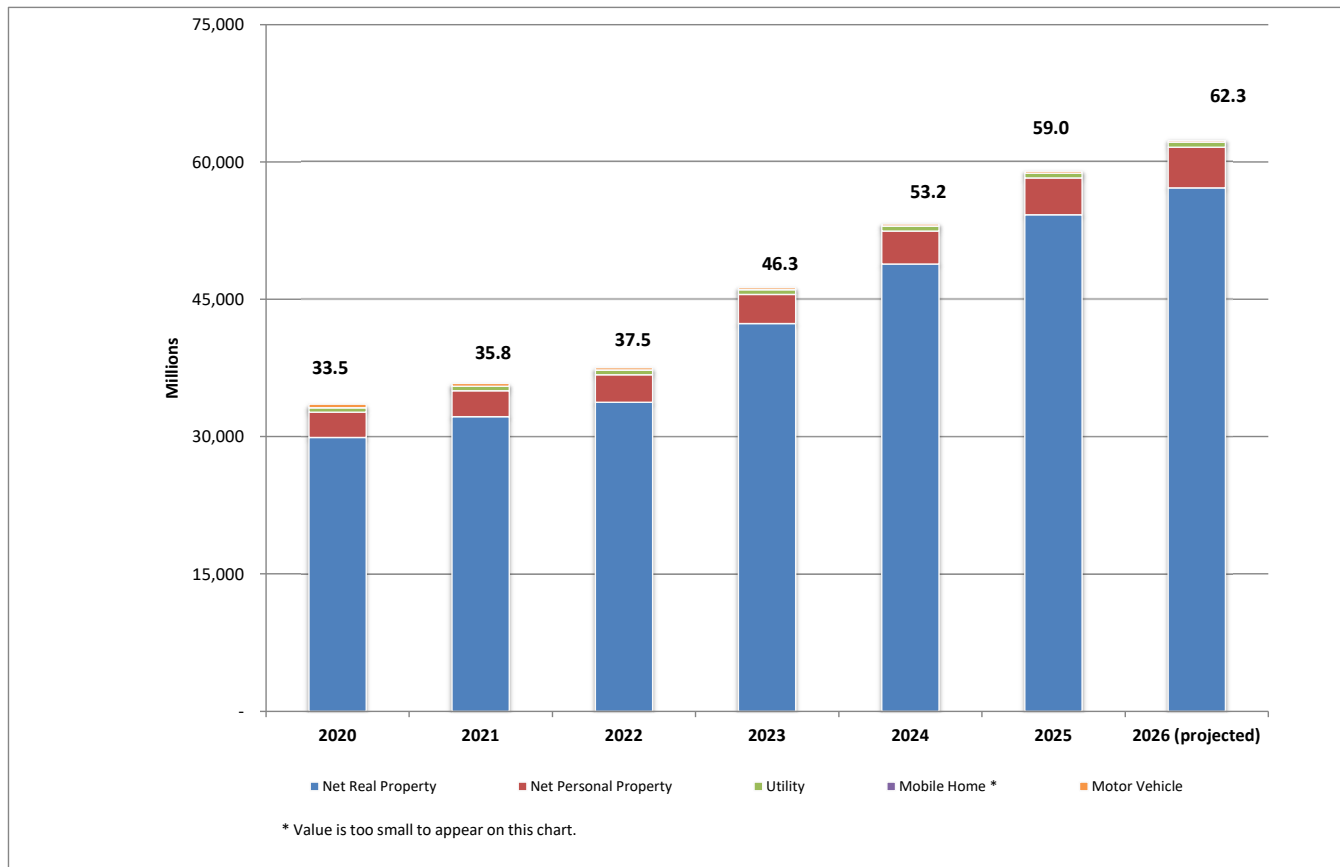
The Georgia Intangible Recording Tax is paid to the Clerk of Superior Court by holders of long-term notes secured by real estate. The rate is \$1.50 for each \$500 or fractional part of the face amount of the note. The maximum amount of recording tax on any single note is \$25,000. (O.C.G.A. 48-6-60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

Real Estate Transfer Tax

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



FY2026 millage rate will be set at a meeting in July 2025.



Fiscal Year (Value in Millions)	2020	2021	2022	2023	2024	2025	2026 (projected)
Net Real Property	29,900.49	32,187.38	33,736.10	42,327.84	48,828.09	54,212.81	57,159.15
Net Personal Property	2,762.29	2,808.35	2,997.85	3,195.00	3,632.66	4,016.35	4,440.56
Utility	487.26	494.74	515.21	522.53	545.59	545.59	545.59
Mobile Home *	9.19	10.25	10.45	11.10	11.60	11.67	11.74
Sub Total - Excl MV	33,159.23	35,500.72	37,259.61	46,056.47	53,017.94	58,786.42	62,157.04
Motor Vehicle	386.74	305.35	243.40	213.26	206.51	182.54	161.36
Total Net M&O Digest	33,545.97	35,806.07	37,503.01	46,269.73	53,224.45	58,968.96	62,318.40

	<u>2021 - 2022</u>		<u>2022 - 2023</u>		<u>2023 - 2024</u>		<u>2024 - 2025</u>		<u>2025 - 2026</u>	
M&O	19.70		M&O	19.20	M&O	19.20	M&O	19.10	M&O	
Debt	1.65		Debt	1.45	Debt	1.45	Debt	1.45	Debt	

\$100,000 Home

M&O:	\$ 709.20	\$ 691.20	\$ 691.20	\$ 687.60
Debt Service:	66.00	58.00	58.00	58.00
Total:	\$ 775.20	\$ 749.20	\$ 749.20	\$ 745.60

FY2026 millage rate will be set at a meeting in July 2025.

\$150,000 Home

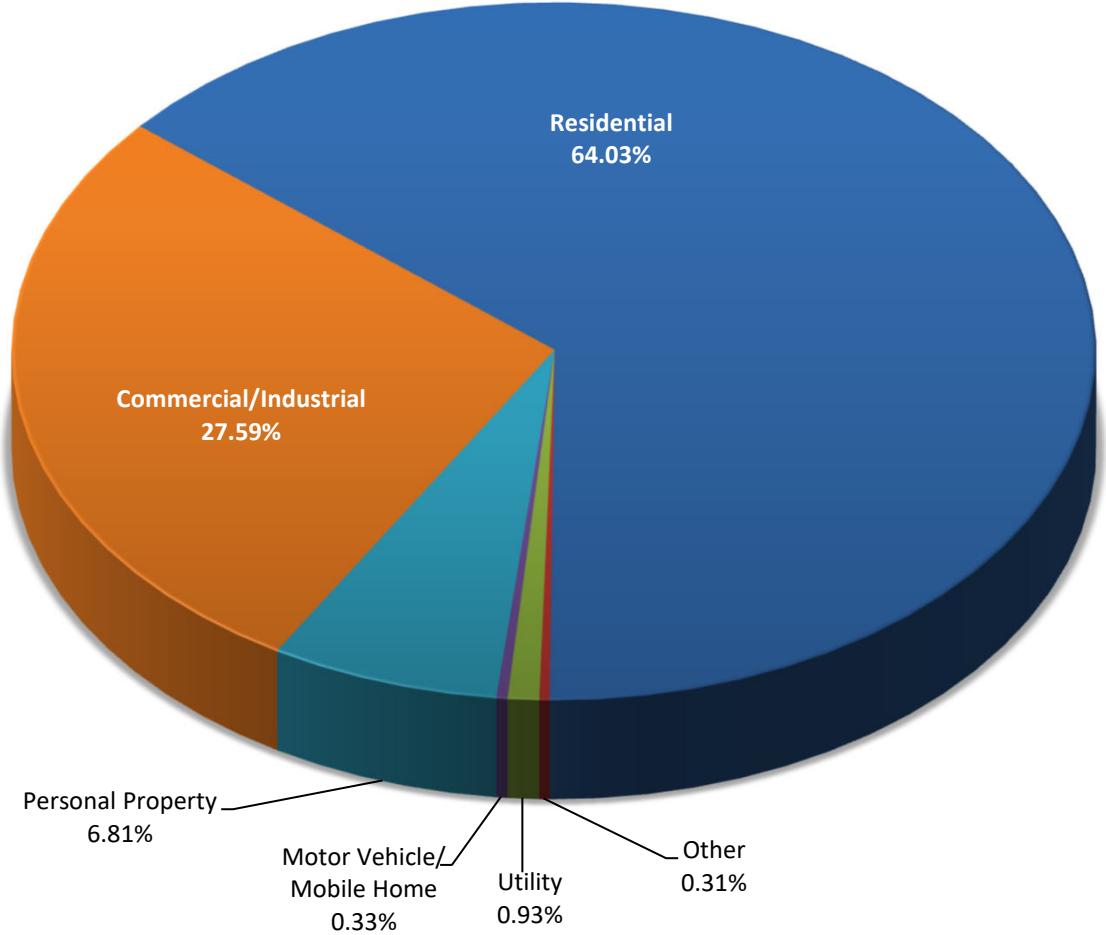
M&O:	\$ 1,103.20	\$ 1,075.20	\$ 1,075.20	\$ 1,069.60
Debt Service:	99.00	87.00	87.00	87.00
Total:	\$ 1,202.20	\$ 1,162.20	\$ 1,162.20	\$ 1,156.60

\$200,000 Home

M&O:	\$ 1,497.20	\$ 1,459.20	\$ 1,459.20	\$ 1,451.60
Debt Service:	132.00	116.00	116.00	116.00
Total:	\$ 1,629.20	\$ 1,575.20	\$ 1,575.20	\$ 1,567.60

\$250,000 Home

M&O:	\$ 1,891.20	\$ 1,843.20	\$ 1,843.20	\$ 1,833.60
Debt Service:	165.00	145.00	145.00	145.00
Total:	\$ 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 FY2026 are:

<u>Program</u>	<u>FY2026 Weight</u>	<u>FY2026 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. The State of Georgia's FY2026 budget has not been adopted at the creation of this proposed investment plan document. Therefore, the above weight and value estimates are subject to change.

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 \$42.5 million in FY26.

◆ 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 FY26, the "Local Five-Mill Share" for Gwinnett County Public Schools is projected to be \$257.0 million.

◆ Educational Equalization Funding Grant

- * Equalization grants are additional State funds earned by school districts above the core QBE formula earnings. These funds are intended to narrow the gap between systems in terms of property tax "wealth per student" (WPS). The amount of the grant each year is determined by a system's property tax WPS in relation to the statewide average for school systems. Legislation passed during the 2012 session (HB824) enacted changes to the grant program including the method for calculating and distributing funds.
- * Gwinnett County Public Schools began qualifying for equalization funding in FY08 and has received this funding each year thereafter. The district's projected funding appropriation for FY26 is \$100.6 million.
- * Gwinnett County Public Schools will rank 76th 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 27																																																																																																																			
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	One per school.	One per school.	One per school.
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> 1:35 Segments	<u>6-8</u> 1:40 Segments	<u>9-12</u> 1:40 Segments																		
Speech and Language Pathologist	State Maximum Caseload 55 1:35 Caseload Pre-K 1:45 Caseload K-12																				
Stellar Substitutes	At least one stellar substitute position in all schools.																				
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

\$10.17 per student plus \$0.0225 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

\$10.17 per student plus \$0.0225 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

\$10.17 per student plus \$0.0225 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

\$2,600 per school with 0-24% F/RP lunch

\$3,000 per school with 25-50% F/RP lunch

\$3,400 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

\$2,600 per school with 0-24% F/RP lunch

\$3,000 per school with 25-50% F/RP lunch

\$3,400 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
Science materials - \$3,500

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

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

Special Entity Operating Expenses:

Buice Center, Give Center East, Give Center West, Grayson Tech, Gwinnett Online Campus, International Transition Center, Maxwell High School, Oakland Meadow School
Flat amount provided for each of these entities for operating expenses rather than Per Pupil allocations

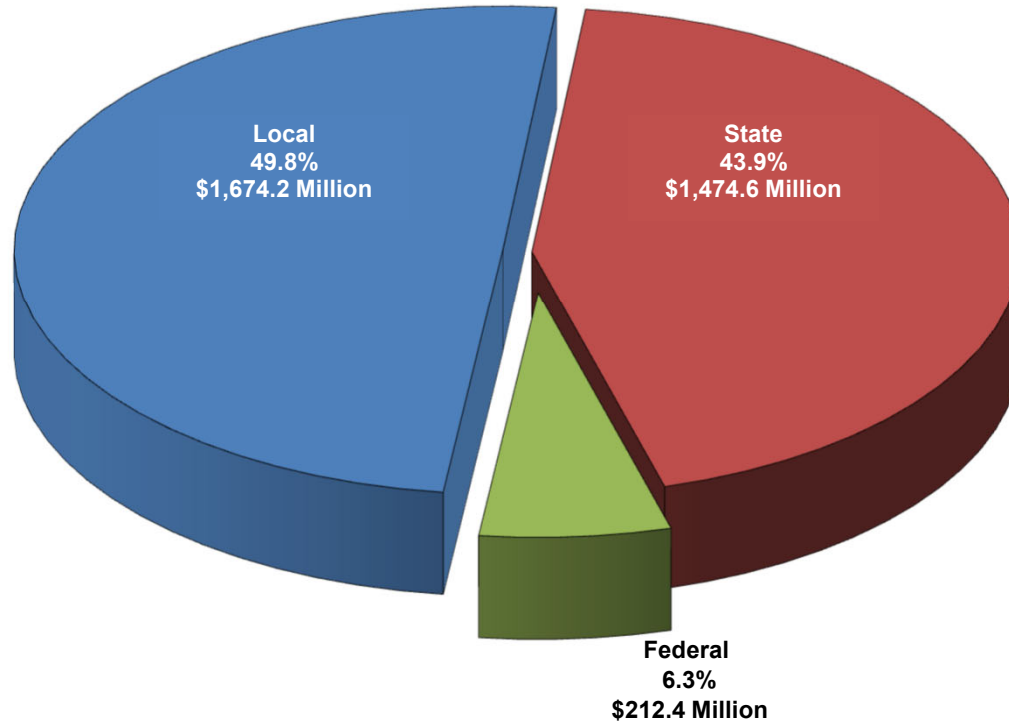
Performance Step	L-1	L-2	L-3	L-4
0	60,146	65,276	69,782	75,480
1	61,004	66,300	70,993	76,820
2	61,862	67,324	72,204	78,160
3	62,720	68,348	73,415	79,500
4	63,578	69,372	74,626	80,840
5	64,436	70,396	75,837	82,180
6	65,294	71,420	77,048	83,520
7	66,152	72,444	78,259	84,860
8	67,010	73,468	79,470	86,200
9	67,868	74,492	80,681	87,540
10	68,726	75,516	81,892	88,880
11	69,584	76,540	83,103	90,220
12	70,442	77,564	84,314	91,560
13	71,300	78,588	85,525	92,900
14	72,158	79,612	86,736	94,240
15	73,016	80,636	87,947	95,580
16	73,874	81,660	89,158	96,920
17	74,732	82,684	90,369	98,260
18	75,590	83,708	91,580	99,600
19	76,448	84,732	92,791	100,940
20	77,306	85,756	94,002	102,280
21	78,164	86,780	95,213	103,620
22	79,022	87,804	96,424	104,960
23	79,880	88,828	97,635	106,300
24	80,738	89,852	98,846	107,640
25	81,596	90,876	100,057	108,980
26	82,454	91,900	101,268	110,320
27	83,312	92,924	102,479	111,660
28	84,170	93,948	103,690	113,000

Gwinnett County Public Schools

Total Budget

FY2026 Public Budget Document

Total Revenue \$3,361.2 Million



Local:

Property Taxes:	
Operations	\$ 1,199.3
Debt Service	80.1
SPLOST	252.0
Investment Income	33.9
School Food Sales	25.4
Local School Income	29.0
Other Local Revenue	54.5
Total	\$ 1,674.2

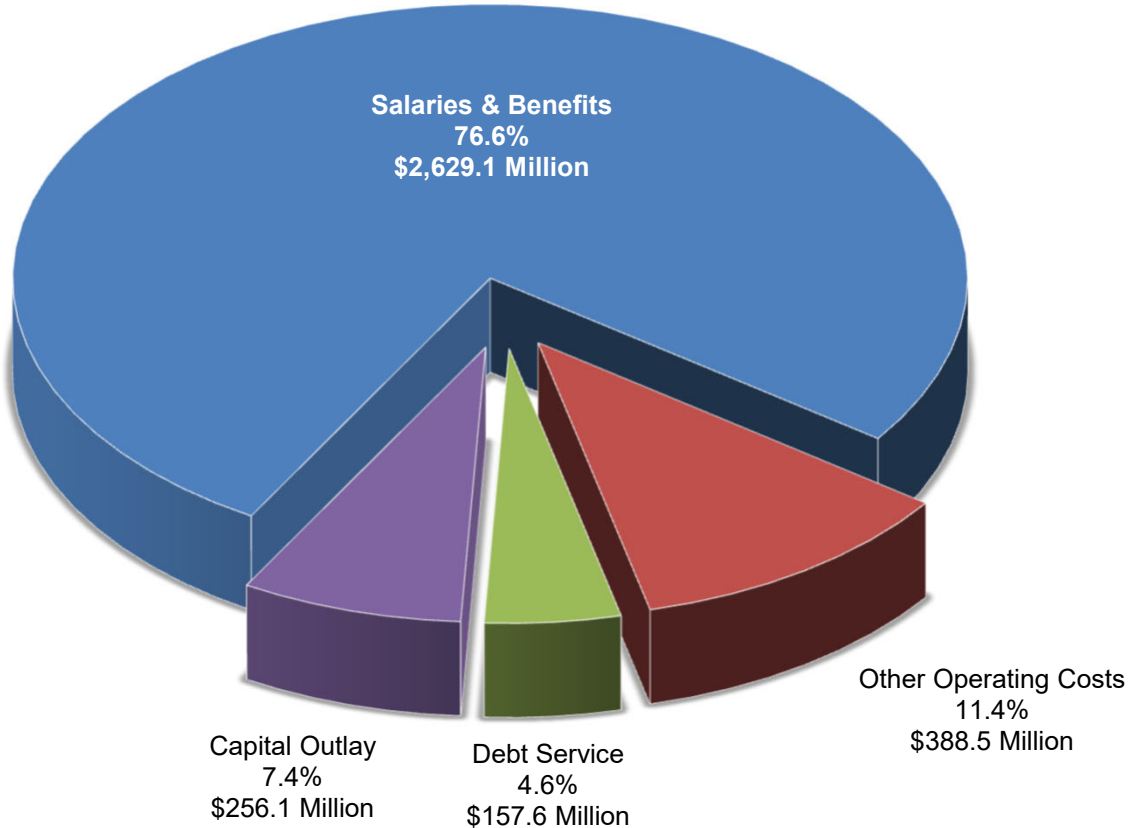
State:

QBE Revenue:	\$ 1,395.5
School Food Grants:	2.9
PreK - 12 Grants	76.2
Total	\$ 1,474.6

Federal

School Food Grants	\$ 94.3
PreK - 12 Grants	115.2
College & Career	1.3
Other Federal	1.6
Total	\$ 212.4

Total Expenditures \$3,431.3 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	\$ 1,190,280,038	\$ -	\$ -	\$ 80,108,512	\$ -	\$ -	\$ 1,270,388,550
Other Local Sources	89,215,773	957,629	266,150,000	4,000,000	26,078,476	17,350,000	403,751,878
State Funding	1,464,165,262	2,546,628	5,000,000	-	2,893,453	-	1,474,605,343
Federal Funding	1,000,000	116,092,334	-	1,000,000	94,342,571	-	212,434,905
Total Revenue Anticipated	2,744,661,073	119,596,591	271,150,000	85,108,512	123,314,500	17,350,000	3,361,180,676
Transfers From Other Funds	-	2,354,550	5,206,165	85,806,250	-	835,801	94,202,766
Fund Balance Reserves	-	-	-	-	-	-	-
Beginning Balance 7/1/2025	365,806,745	1,742,117	440,447,384	62,274,554	32,767,986	16,130,097	919,168,883
Total Funds Available	<u>\$ 3,110,467,818</u>	<u>\$ 123,693,258</u>	<u>\$ 716,803,549</u>	<u>\$ 233,189,316</u>	<u>\$ 156,082,486</u>	<u>\$ 34,315,898</u>	<u>\$ 4,374,552,325</u>
<u>Operating Budget Expenditures</u>							
Instruction	\$ 1,818,508,484	\$ 86,711,880	\$ -	\$ -	\$ -	\$ -	\$ 1,905,220,364
Student Support Services	90,107,117	11,069,236	-	-	-	-	101,176,353
Improvement of Instruction	67,500,770	14,376,009	-	-	-	-	81,876,779
Media Services	29,327,526	12,867	-	-	-	-	29,340,393
School Administration Services	225,199,388	284,905	-	-	-	-	225,484,293
Subtotal - Instructional Services	2,230,643,285	112,454,897	-	-	-	-	2,343,098,182
General Administration	5,064,767	1,376,925	-	-	-	-	6,441,692
Business Support Services	48,388,480	957,629	-	-	-	10,365,103	59,711,212
*Maintenance & Operations	194,766,346	645,824	-	-	-	3,855,459	199,267,629
Transportation	172,848,177	664,155	-	-	-	638,000	174,150,332
Central Support Services	98,701,453	1,629,785	-	-	-	223,638	100,554,876
Federal Programs	-	4,221,926	-	-	-	-	4,221,926
School Nutrition	-	-	-	-	135,985,297	-	135,985,297
Enterprise Ops	-	-	-	-	-	875,456	875,456
Facility Planning/Construction	62,611	-	-	-	-	-	62,611
Total Operating Expenditures	2,750,475,119	121,951,141	-	-	135,985,297	15,957,656	3,024,369,213
Capital Projects	-	-	249,301,140	-	-	-	249,301,140
Debt Service	-	-	-	157,595,313	-	-	157,595,313
Total Expenditures	2,750,475,119	121,951,141	249,301,140	157,595,313	135,985,297	15,957,656	3,431,265,666
Transfers to Other Funds	3,190,351	-	91,012,415	-	-	-	94,202,766
Ending Balance 6/30/2026	356,802,348	1,742,117	376,489,994	75,594,003	20,097,189	18,358,242	849,083,893
Total Expenditures & End of Year Balances	<u>\$ 3,110,467,818</u>	<u>\$ 123,693,258</u>	<u>\$ 716,803,549</u>	<u>\$ 233,189,316</u>	<u>\$ 156,082,486</u>	<u>\$ 34,315,898</u>	<u>\$ 4,374,552,325</u>

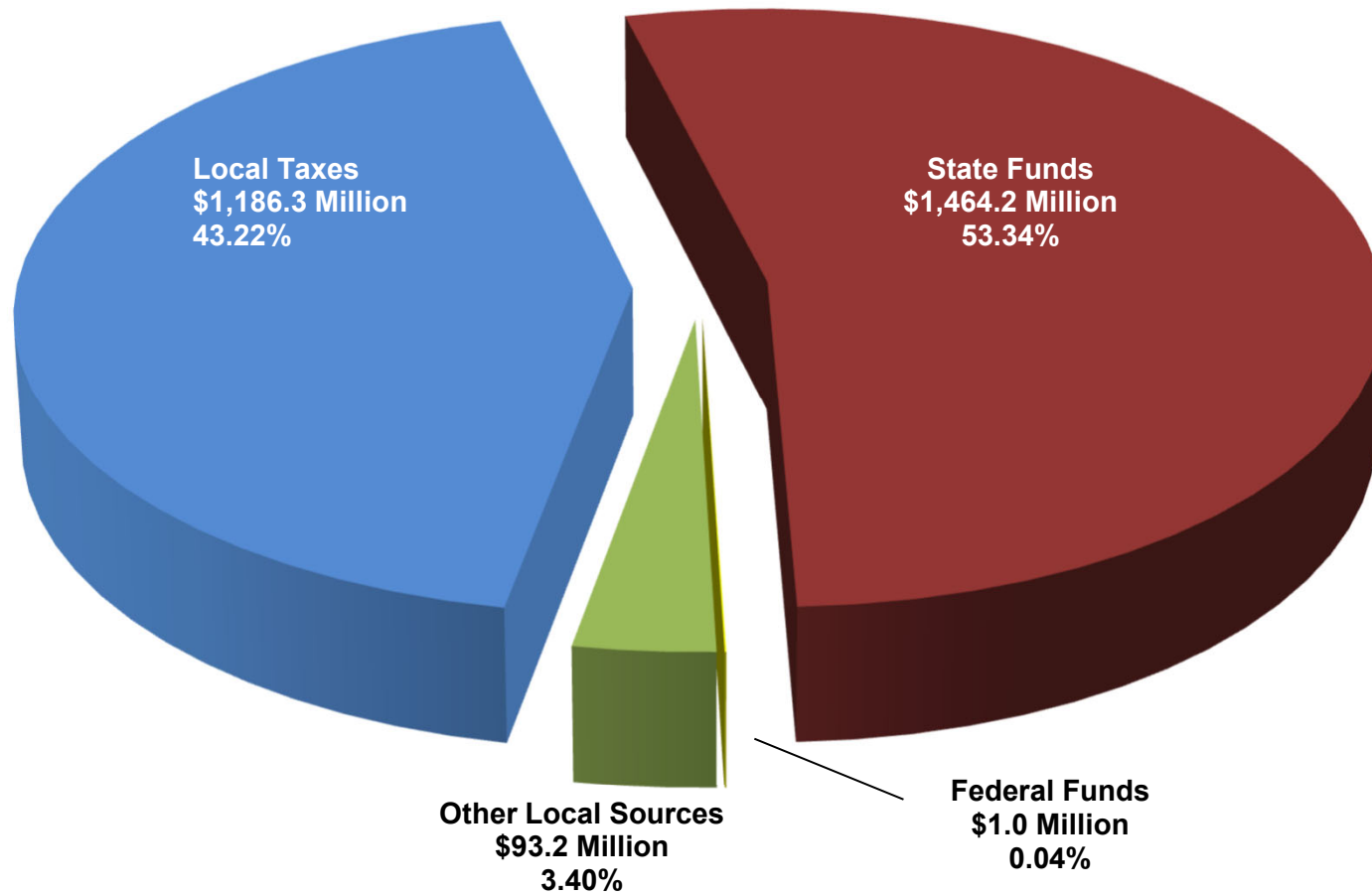
*Includes Safety and Security

Gwinnett County Public Schools

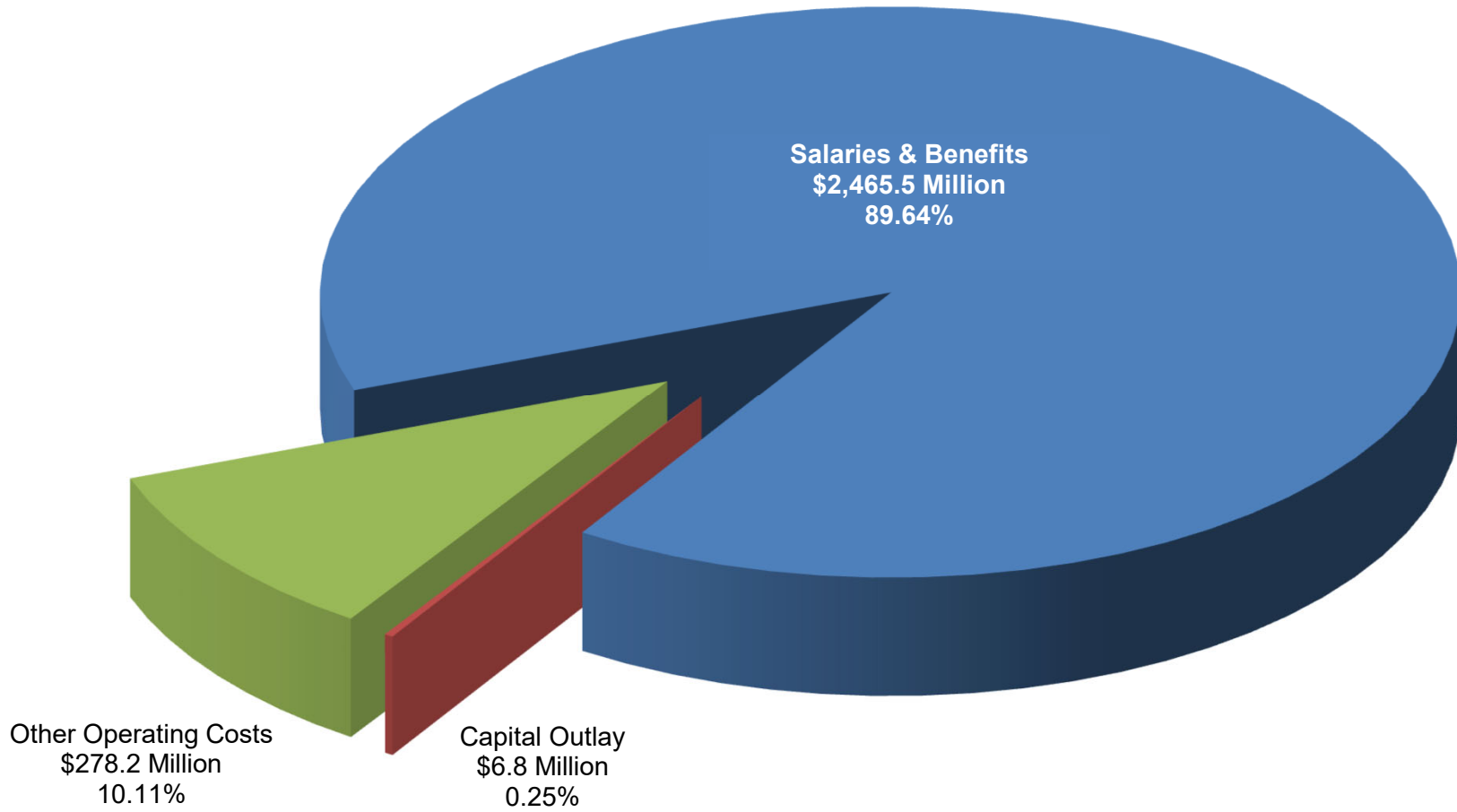
General Fund

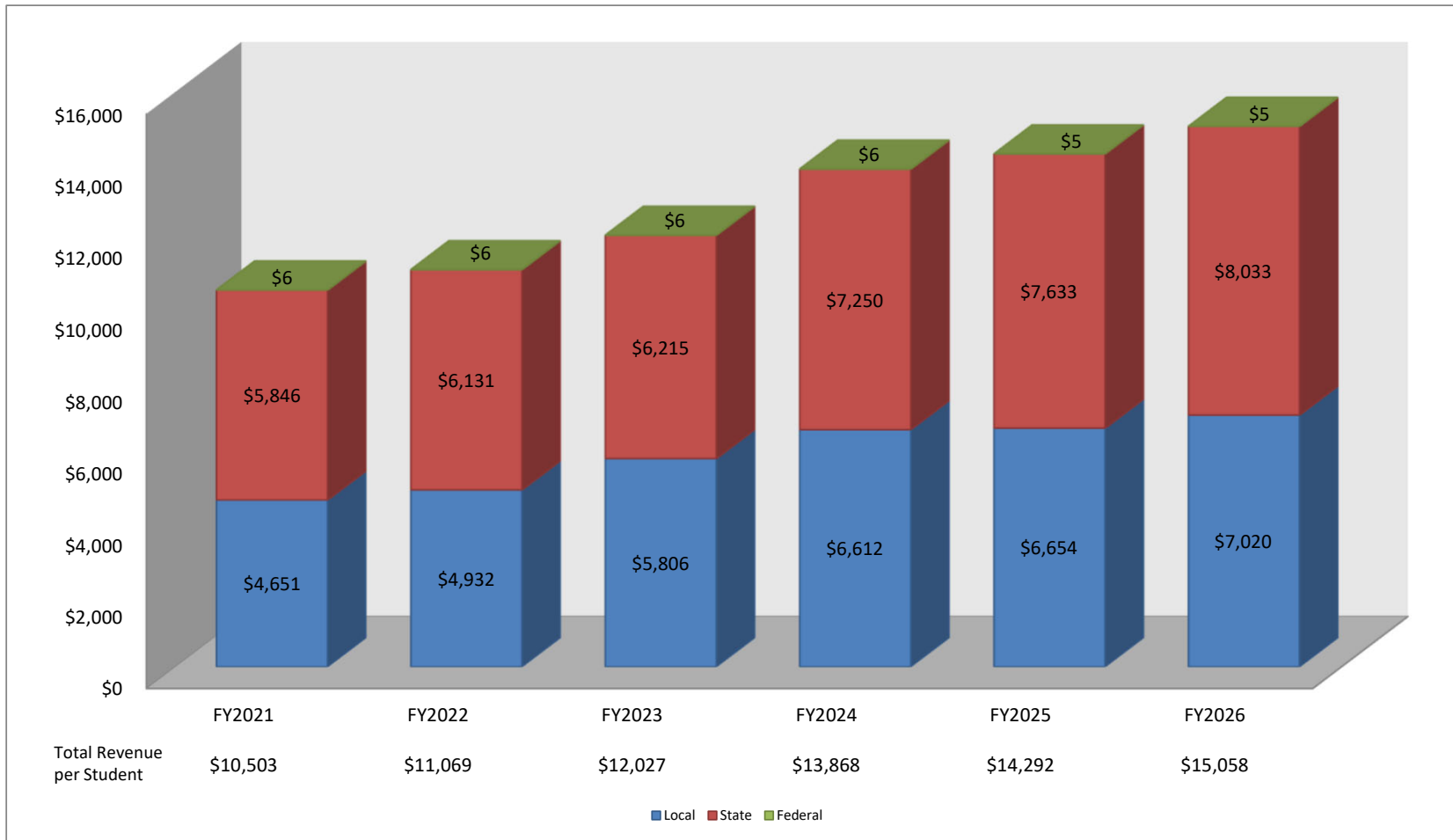
FY2026 Public Budget Document

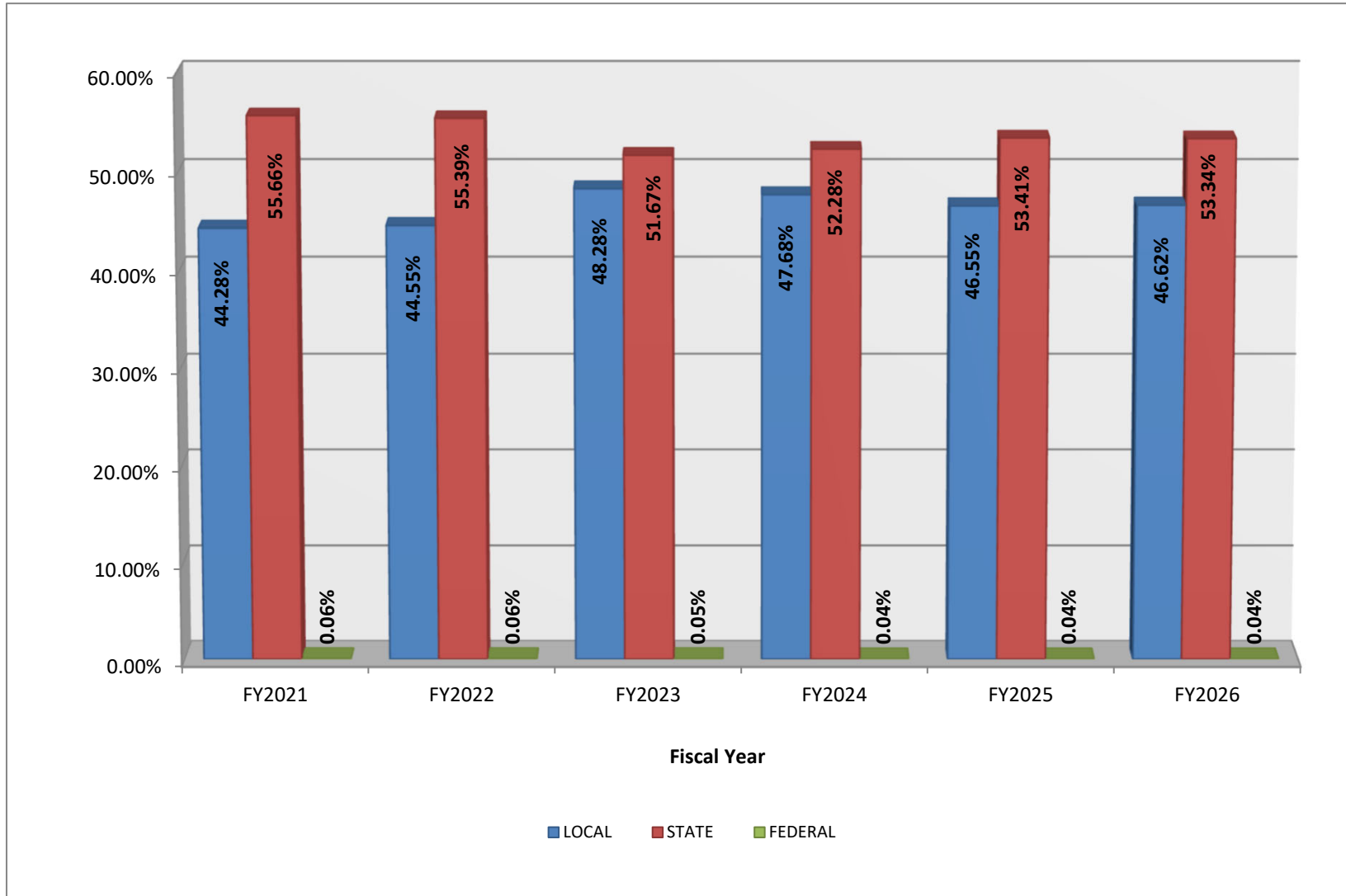
Total General Fund Revenue \$2,744.7 Million

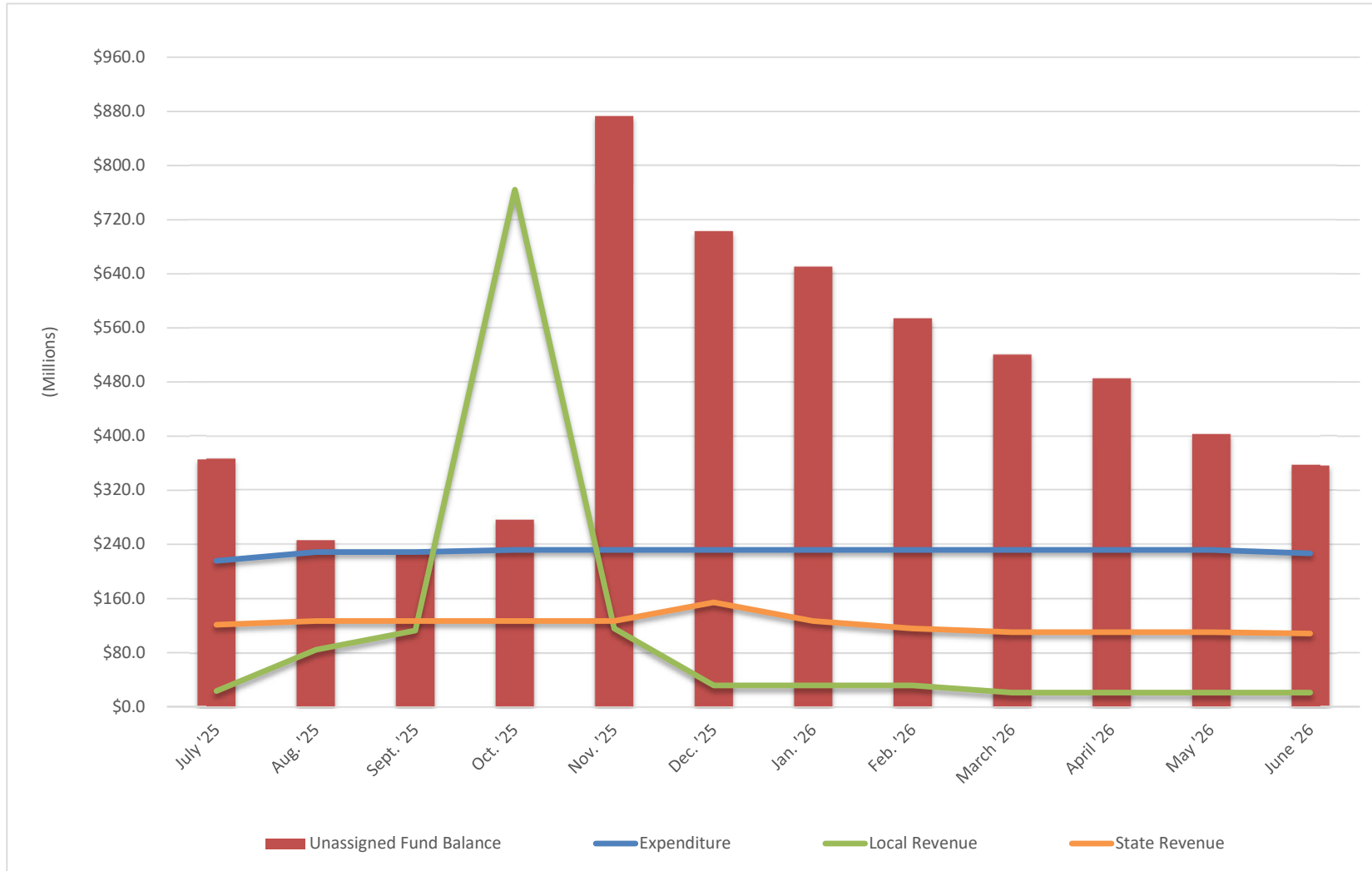


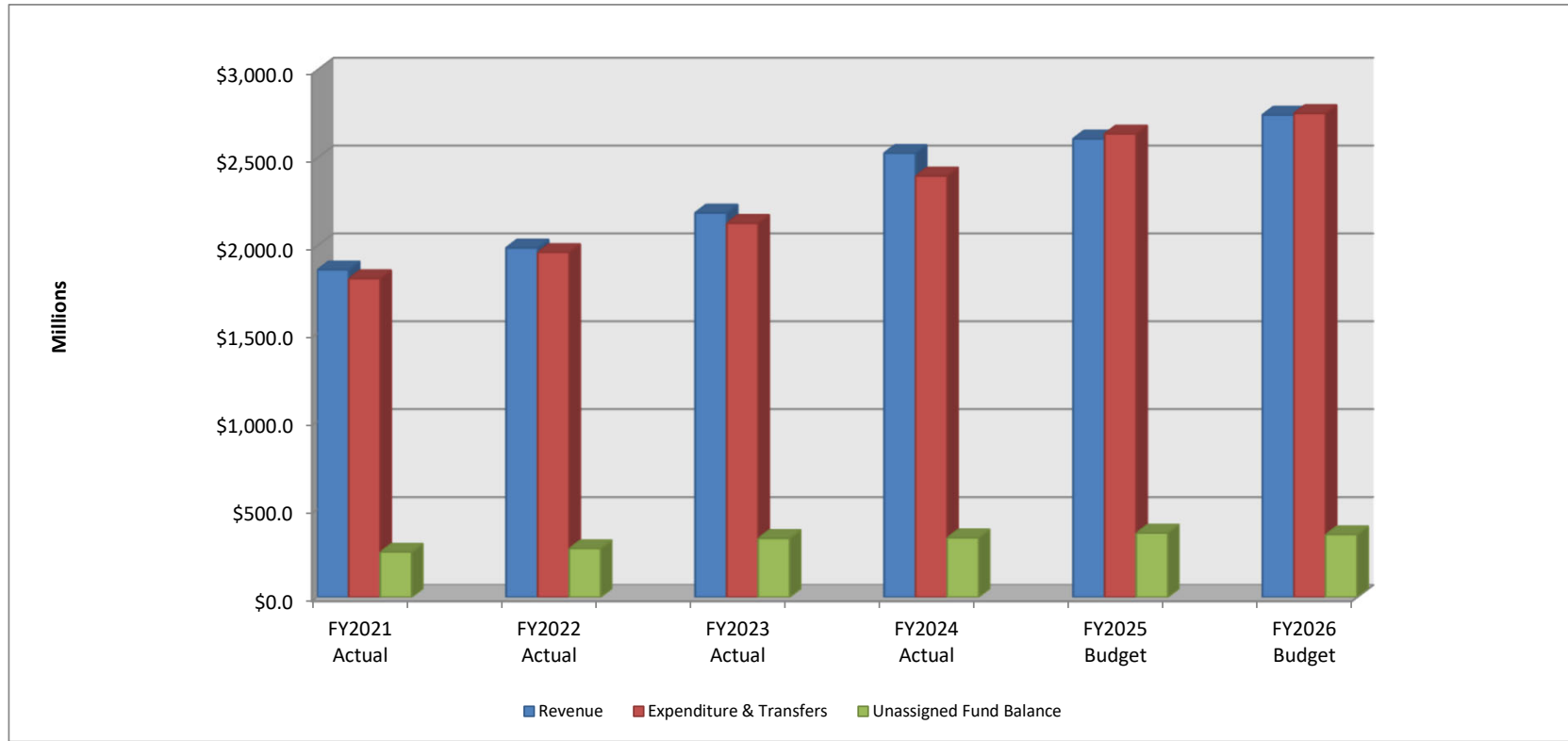
Total General Fund Expenditures \$2,750.5 Million





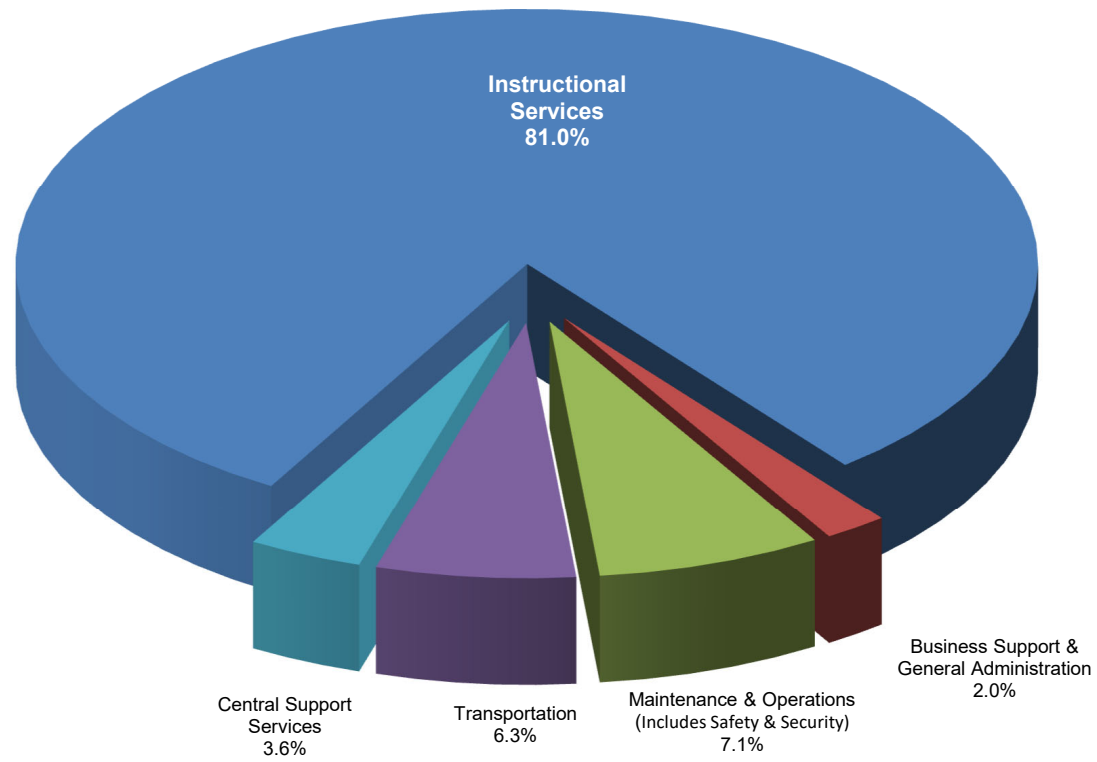






(\$ in millions)

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Revenue	\$1,863.10	\$1,987.80	\$2,186.80	\$2,526.90	\$2,608.80	\$2,744.70
Expenditure & Transfers	\$1,813.20	\$1,962.40	\$2,128.60	\$2,397.90	\$2,637.00	\$2,753.70
Unassigned Fund Balance	\$257.50	\$277.50	\$335.50	\$338.90	\$365.80	\$356.80
Fund Balance as a percentage of Expenditures & Transfers:	14.2%	14.1%	15.8%	14.1%	13.9%	13.0%



	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Instruction	65.1%	64.8%	65.7%	66.2%	64.3%	66.0%
Student Support Services	3.1%	3.2%	3.0%	3.0%	3.4%	3.3%
Improvement of Instructional Services	2.0%	2.0%	1.8%	2.0%	2.4%	2.5%
Educational Media Services	1.3%	1.3%	1.2%	1.2%	1.1%	1.1%
School Administration	9.2%	8.9%	8.8%	8.9%	8.2%	8.1%
Subtotal - Instructional Services	80.7%	80.2%	80.5%	81.3%	79.4%	81.0%
General Administration	0.3%	0.3%	0.2%	0.2%	0.2%	0.2%
Business Support Services	1.8%	1.7%	1.7%	1.6%	2.7%	1.8%
*Maintenance and Operations	7.3%	7.4%	7.1%	6.9%	7.2%	7.1%
Transportation	5.9%	6.7%	6.7%	6.7%	6.2%	6.3%
Central Support Services	4.0%	3.7%	3.8%	3.3%	4.3%	3.6%
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%

*Includes Safety and Security

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
<u>Local Revenue:</u>						
Ad Valorem Taxes	\$ 778,654,014	\$ 824,037,868	\$ 963,159,346	\$ 1,080,129,971	\$ 1,124,180,407	\$ 1,190,280,038
Other Local Taxes	-	104,107	-	9,967,748	9,000,000	9,000,000
Investment Income	691,556	(2,317,045)	19,287,754	36,845,773	12,000,000	15,000,000
Summer School Tuition / Online Campus	2,319,584	2,316,088	2,423,787	2,865,530	3,165,927	3,265,000
Local School Reimbursables	15,764,239	26,124,570	34,171,683	35,482,988	29,000,000	29,000,000
Other Local Revenue	27,651,069	35,381,282	36,648,334	39,444,568	37,201,520	32,950,773
Subtotal - Local Revenue	<u>825,080,462</u>	<u>885,646,870</u>	<u>1,055,690,904</u>	<u>1,204,736,578</u>	<u>1,214,547,854</u>	<u>1,279,495,811</u>
<u>State & Federal Revenue:</u>						
QBE	1,143,585,495	1,161,410,556	1,232,587,994	1,397,606,704	1,468,727,530	1,551,934,965
Five Mill Buy In	(180,271,425)	(198,659,751)	(204,187,838)	(222,256,217)	(249,709,288)	(257,000,000)
State Categorical Grants	11,425,163	43,977,332	54,690,770	11,000,900	45,433,298	47,000,000
Equalization Grant	90,742,553	84,586,097	34,758,014	88,012,744	108,866,954	100,607,691
Formula Adjustment (Austerity)	(40,530,223)	-	-	-	-	-
Other Dept. of Ed. Grants	12,049,470	9,734,073	12,102,964	46,677,467	19,874,058	21,582,106
Funds from Other State Agencies	-	1,784	1,380	1,380	40,500	40,500
Federal Grants	1,036,562	1,112,986	1,135,940	1,127,490	1,000,000	1,000,000
Subtotal - State & Federal Revenue	<u>1,038,037,595</u>	<u>1,102,163,077</u>	<u>1,131,089,224</u>	<u>1,322,170,468</u>	<u>1,394,233,052</u>	<u>1,465,165,262</u>
Total Revenue Anticipated	1,863,118,057	1,987,809,947	2,186,780,128	2,526,907,046	2,608,780,906	2,744,661,073
Beginning Unassigned Fund Balance - July 1*	235,763,913	264,372,968	261,042,860	271,046,018	394,002,604	365,806,745
Assigned Fund Balances	204,740,453	226,065,918	254,816,800	302,991,872		
Total Funds Available	<u>\$ 2,303,622,423</u>	<u>\$ 2,478,248,833</u>	<u>\$ 2,702,639,788</u>	<u>\$ 3,100,944,936</u>	<u>\$ 3,002,783,510</u>	<u>\$ 3,110,467,818</u>

* Beginning balance for FY2026 is projected.

	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Actual	Actual	Budget	Budget
<u>Operating Budget Expenditures:</u>						
Instruction	\$ 1,136,074,946	\$ 1,256,250,932	\$ 1,390,677,286	\$ 1,565,755,889	\$ 1,683,080,924	\$ 1,818,508,484
Student Support Services	54,820,292	61,407,366	63,527,099	70,846,614	88,172,309	90,107,117
Improvement of Instructional Services	34,472,004	38,120,135	39,128,497	46,199,416	62,636,187	67,500,770
Educational Media Services	23,080,012	24,467,904	25,108,340	27,456,409	28,423,597	29,327,526
General Administration	4,971,168	5,631,651	4,851,086	3,892,076	5,052,990	5,064,767
School Administration	161,298,643	172,763,430	185,520,505	210,588,282	216,010,844	225,199,388
Business Support Services	32,233,676	32,759,419	35,524,653	38,020,040	70,328,399	48,388,480
*Maintenance and Operations	127,408,586	144,202,275	150,327,699	165,986,917	189,575,230	194,766,346
Transportation	99,882,233	131,345,285	140,809,261	157,635,713	161,035,024	172,848,177
Central Support Services	69,766,224	71,279,103	80,920,793	78,085,123	113,806,488	98,701,453
Facility Planning/Construction	49,862	88,020	61,083	753,504	264,785	62,611
Total Operating Expenditures	<u>1,744,057,646</u>	<u>1,938,315,520</u>	<u>2,116,456,302</u>	<u>2,365,219,983</u>	<u>2,618,386,777</u>	<u>2,750,475,119</u>
Transfers to Other Funds	69,125,889	24,073,652	12,145,595	32,675,094	18,589,988	3,190,351
Ending Unassigned Fund Balance - June 30**	257,512,450	277,508,402	335,500,836	338,923,817	365,806,745	356,802,348
Assigned Fund Balances	<u>232,926,438</u>	<u>238,351,259</u>	<u>238,537,055</u>	<u>364,126,042</u>		
Total Expenditures & End of Year Balance	<u>\$ 2,303,622,423</u>	<u>\$ 2,478,248,833</u>	<u>\$ 2,702,639,788</u>	<u>\$ 3,100,944,936</u>	<u>\$ 3,002,783,510</u>	<u>\$ 3,110,467,818</u>

*Includes Safety and Security

** Ending balance for FY2025 is budgeted as of December 2024.

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>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>
Teachers	10,993.28	11,264.31	12,232.23	12,574.03	12,660.34	12,803.34
Certified Substitutes	147.00	149.00	151.00	255.00	254.00	254.00
Parapros	800.03	873.99	1,014.58	1,048.81	1,696.70	1,696.70
Interpreters	23.00	22.00	23.00	29.88	23.00	23.00
Technology Specialists	139.00	140.00	141.00	141.00	141.00	141.00
Counselors	<u>367.72</u>	<u>376.35</u>	<u>433.96</u>	<u>462.84</u>	<u>453.02</u>	<u>453.02</u>
Total	12,470.03	12,825.65	13,995.77	14,511.56	15,228.06	15,371.06

In FY2026, the average GCPS teacher will hold a Masters degree or higher advanced degree, be placed on performance step thirteen, and earn \$78,588 a year. With benefits, the total annual teacher compensation package will be \$125,429. The change in the average teacher's total salary from FY2025 is an increase of 2.64%.

Additionally, a one-time retention supplement for eligible employees will be paid in FY2026 structured to apply higher amounts to lower compensated employees: \$2,000 for eligible employees earning less than \$50k | \$1,500 for eligible employees earning \$50k - \$100k | \$500 for eligible employees earning above \$100k

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.

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Teachers	\$ 706,715,283	\$ 752,872,793	\$ 828,334,653	\$ 910,418,950	\$ 950,622,426	\$ 986,415,879
Substitutes, Certified & Classified	13,813,396	21,944,551	22,728,147	26,686,498	27,131,323	27,459,163
Parapros	22,333,500	25,358,478	29,184,886	34,031,432	37,417,677	63,154,379
Interpreter	1,024,330	1,056,649	1,143,448	1,323,284	1,382,387	1,319,826
Technology Specialists	8,418,497	8,665,646	9,308,606	9,915,243	10,279,494	10,452,562
Counselors	25,730,325	27,583,416	31,852,583	35,774,809	36,916,047	37,937,010
Other Salaries & Compensation	359,750	30,684,644	937,400	17,174,038	1,792,000	40,070,000
Health Insurance	119,569,926	121,588,346	175,564,777	217,461,005	242,194,775	257,930,365
Medicare	10,555,127	11,822,680	12,605,074	14,153,328	14,715,008	16,627,736
Teacher Retirement System	144,841,977	160,341,584	177,686,380	194,237,252	213,672,732	242,749,920
Worker's Compensation	3,890,589	5,805,027	6,920,687	7,760,282	8,039,126	8,585,497
Gwinnett Retirement System	48,682,373	53,794,844	56,954,100	63,948,978	69,035,102	73,802,485
Other Employee Benefits	2,122,564	2,165,394	2,323,648	2,411,479	2,396,362	2,663,849
Subtotal - Salaries & Benefits	1,108,057,637	1,223,684,052	1,355,544,389	1,535,296,578	1,615,594,459	1,769,168,671
Purchased Services	10,463,629	11,611,013	18,552,070	12,068,806	16,704,671	17,078,211
Travel	20,702	138,863	135,619	175,936	233,421	230,255
Supplies	14,399,781	14,637,955	14,923,410	17,999,052	50,104,905	31,631,555
Textbooks	2,457,219	5,740,677	913,287	1,513	-	-
Equipment Replacement	675,978	438,373	608,512	214,004	443,468	399,792
Subtotal - Other Charges	28,017,309	32,566,881	35,132,898	30,459,311	67,486,465	49,339,813
TOTAL	\$ 1,136,074,946	\$ 1,256,250,933	\$ 1,390,677,287	\$ 1,565,755,889	\$ 1,683,080,924	\$ 1,818,508,484

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>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>
Secretaries	24.00	24.00	19.00	19.83	20.33	20.33
Clerical	133.41	136.80	145.30	145.29	141.86	141.86
Nurses	35.00	35.00	35.00	44.00	44.00	44.00
Therapists	74.88	76.34	76.39	76.39	79.35	79.35
Teacher Support Specialists	8.00	8.00	9.00	9.00	15.00	15.00
School Psychologists	63.12	64.12	64.12	64.12	68.06	68.06
School Social Workers	27.70	37.70	35.00	37.00	44.00	44.00
Family Services - Parent Coordinator	10.00	26.20	27.86	30.68	73.04	73.04
Other Management Personnel	10.00	10.00	12.00	12.00	12.00	12.00
Other Administrative Personnel	32.30	38.30	40.26	41.43	51.47	51.47
Other Salaries & Compensation	4.47	4.47	4.49	4.49	6.49	6.49
Total	422.88	460.93	468.42	484.23	555.60	555.60

The Department of Special Education and Psychological Services provides supports to district and local school staff to ensure students ages 3-21 and who receive special education services are provided a free and appropriate public education (FAPE) through an Individual Education Program (IEP). In alignment with the Individuals with Disabilities Education Act (IDEA), a federal law that supports students served in special education, the department ensures that each and every student with a disability has the right to access special education and related services. Through professional learning, the department also provides additional instructional, operational, and compliance supports to school leaders, teachers and support staff ensuring that students with IEPs have access to High Quality Tier 1 Instruction along with specially designed instruction to meet the individual needs of each and every student. This is done through the implementation of specially designed instruction to address the academic, functional, and behavioral needs of our students. In collaboration with the Georgia Parent Mentor Partnership, the department also develops meaningful relationships with families to ensure they have access to resources and supports through monthly parent workshops, consultations, and connections with vendors and community resources.

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.

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Substitutes, Certified & Classified	\$ 23,972	\$ 60,470	\$ 33,254	\$ 42,484	\$ 149,000	\$ 127,000
Secretaries	1,130,638	1,236,955	986,077	1,084,830	1,231,821	1,240,284
Clerical	3,865,862	4,395,145	4,948,267	5,193,279	5,293,221	5,443,524
Athletics Personnel	5,668,698	5,849,379	5,874,134	6,180,395	6,971,991	6,972,579
Nurses	2,010,912	1,925,909	2,332,377	2,632,526	3,135,059	3,209,043
Therapists	5,045,986	5,598,902	5,857,296	6,400,274	7,734,255	7,116,675
Teacher Support Specialists	636,350	634,060	725,082	828,582	1,349,228	1,457,257
School Psychologists	5,029,094	5,350,922	5,208,871	5,706,876	6,224,305	6,358,055
Social Workers	1,921,967	2,221,140	2,474,673	2,900,758	3,340,978	3,550,862
Family Services-Parent Coord	360,636	1,554,579	1,942,534	2,127,971	3,095,101	3,129,101
Other Management Personnel	1,207,720	1,322,421	1,475,728	1,609,954	1,796,123	1,837,764
Other Administrative Personnel	2,941,336	3,398,501	3,553,640	3,965,737	5,486,495	5,935,189
Other Salaries & Compensation	617,289	1,779,631	1,410,793	1,778,909	1,935,085	2,364,404
Health Insurance	3,997,821	4,107,607	4,588,134	5,442,571	6,934,681	9,183,720
Medicare	409,772	478,120	498,774	549,559	613,552	674,549
Teacher Retirement System	5,491,637	6,396,421	6,801,363	7,399,880	9,312,975	9,907,316
Worker's Compensation	152,249	235,160	275,521	302,922	337,787	348,580
Gwinnett Retirement System	1,899,199	2,194,640	2,268,674	2,501,431	2,891,240	2,973,669
Other Employee Benefits	71,819	75,890	79,172	80,148	85,014	97,182
Subtotal - Salaries & Benefits	42,482,957	48,815,852	51,334,364	56,729,086	67,917,911	71,926,753
Purchased Services	11,902,802	11,737,683	10,449,242	12,361,553	17,219,966	15,531,881
Travel	33,670	97,089	176,517	185,249	441,442	478,392
Supplies	400,031	755,612	1,558,677	1,570,726	2,580,215	2,157,316
Equipment Replacement	833	1,130	8,299	-	12,775	12,775
Subtotal - Other Charges	12,337,336	12,591,514	12,192,735	14,117,528	20,254,398	18,180,364
TOTAL	\$ 54,820,292	\$ 61,407,366	\$ 63,527,099	\$ 70,846,614	\$ 88,172,309	\$ 90,107,117

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>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>
Executive Level Staff	2.00	2.00	2.00	2.00	2.00	2.00
Secretaries	37.07	37.07	36.58	40.58	37.60	37.60
Clerical	9.00	9.00	8.00	7.00	9.00	9.00
Technology Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Other Management Personnel	28.97	29.47	27.49	33.49	47.00	47.00
Other Administrative Personnel	143.61	150.10	136.59	142.59	155.11	180.11
Other Salaries & Compensation	<u>12.37</u>	<u>12.37</u>	<u>11.88</u>	<u>11.88</u>	<u>11.88</u>	<u>11.88</u>
Total	234.02	241.01	223.54	238.54	263.59	288.59

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, PLUs (Professional Learning Units) are awarded to participants in system-wide and school-based professional learning activities.

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Certified Substitutes	\$ 288,534	\$ 847,936	\$ 1,172,444	\$ 1,722,558	\$ 2,988,041	\$ 2,917,332
Professional Dev. Stipends	2,244,517	2,145,203	2,485,821	2,494,286	3,391,892	3,877,673
Executive Level Staff	407,196	401,000	513,188	499,901	577,389	577,377
Secretaries	1,748,235	1,858,256	1,930,348	2,224,110	2,464,014	2,447,690
Clerical	494,438	522,690	448,795	573,411	625,882	637,536
Technology Specialists	83,501	84,437	107,031	82,339	86,409	88,907
Other Management Personnel	4,172,444	3,909,867	4,350,561	5,194,102	7,532,149	8,044,537
Other Administrative Personnel	11,378,274	12,479,785	11,864,954	13,063,154	14,906,515	17,585,415
Other Salaries & Compensation	2,045,625	2,510,669	2,212,324	3,282,416	3,799,645	3,481,076
Health Insurance	2,020,955	2,125,439	2,425,890	3,149,785	3,759,828	5,225,220
Medicare	317,951	342,373	346,498	403,464	425,449	460,320
Teacher Retirement System	3,426,063	3,806,028	3,918,938	4,354,300	5,640,961	7,315,528
Worker's Compensation	115,309	164,489	187,911	218,349	227,621	238,152
Gwinnett Retirement System	1,409,963	1,499,215	1,503,014	1,710,925	1,914,862	2,033,248
Other Employee Benefits	36,844	38,001	35,469	38,571	35,973	53,093
Subtotal - Salaries & Benefits	30,189,848	32,735,388	33,503,186	39,011,671	48,376,630	54,983,104
Purchased Services	2,458,738	3,041,210	2,522,092	3,544,145	5,558,049	5,436,019
Travel	185,945	717,490	1,296,397	1,483,402	1,137,706	955,537
Supplies	1,628,756	1,625,102	1,801,791	2,160,199	7,548,702	6,116,110
Equipment Replacement	8,718	945	5,032	-	15,100	10,000
Subtotal - Other Charges	4,282,156	5,384,747	5,625,312	7,187,746	14,259,557	12,517,666
TOTAL	\$ 34,472,004	\$ 38,120,135	\$ 39,128,498	\$ 46,199,417	\$ 62,636,187	\$ 67,500,770

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

Budgeted Positions:	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>
Secretaries	3.00	3.00	3.00	3.00	3.00	3.00
Clerical	86.35	89.25	88.25	93.55	90.44	90.44
Media Specialists	137.58	137.59	139.22	138.80	138.91	138.91
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	11.00	11.00	8.50	8.50	8.50	8.50
Total	242.93	245.84	243.97	248.85	245.85	245.85

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.

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Substitutes, Certified & Classified	\$ 85,853	\$ 167,911	\$ 193,576	\$ 223,621	\$ 230,595	\$ 230,595
Secretaries	110,648	137,928	153,560	169,802	187,230	189,091
Clerical	2,611,338	2,632,096	2,708,266	3,178,540	3,152,811	3,235,883
Media Specialists	9,749,305	10,422,257	10,681,058	11,380,366	12,066,601	12,113,789
Other Management Personnel	256,815	255,302	235,614	288,814	300,939	306,127
Other Administrative Personnel	297,992	298,170	318,267	338,165	302,270	367,466
Other Salaries & Compensation	865,464	1,104,346	743,212	847,342	799,652	817,188
Health Insurance	2,239,165	2,258,833	2,717,617	3,363,518	3,715,973	4,433,520
Medicare	188,315	202,880	203,720	222,218	227,602	247,170
Teacher Retirement System	2,632,963	2,886,926	2,947,629	3,157,130	3,459,614	3,671,821
Worker's Compensation	69,867	100,023	112,689	123,157	125,939	127,847
Gwinnett Retirement System	885,790	947,118	946,134	1,034,952	1,087,624	1,102,127
Other Employee Benefits	40,121	40,628	39,419	41,545	40,266	44,598
Subtotal - Salaries & Benefits	20,033,635	21,454,418	22,000,761	24,369,170	25,697,116	26,887,222
Purchased Services	1,671,308	1,703,293	1,700,812	755,592	784,857	646,139
Travel	8,693	19,772	26,116	29,437	44,575	44,575
Supplies	1,343,452	1,290,421	1,367,629	2,243,009	1,897,049	1,749,590
Equipment Replacement	22,924	-	13,021	59,200	-	-
Subtotal - Other Charges	3,046,377	3,013,486	3,107,578	3,087,238	2,726,481	2,440,304
TOTAL	\$ 23,080,012	\$ 24,467,904	\$ 25,108,339	\$ 27,456,408	\$ 28,423,597	\$ 29,327,526

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>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>
Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Executive Level Staff	3.49	3.00	3.00	1.00	1.00	1.00
Secretaries	4.49	5.49	5.49	4.49	4.49	4.49
Other Management Personnel	-	-	-	1.00	2.00	2.00
Other Salaries & Compensation	<u>1.47</u>	<u>1.49</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total	10.45	10.98	10.49	8.49	9.49	9.49

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.

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
School Board Members	\$ 78,760	\$ 92,959	\$ 111,709	\$ 111,709	\$ 111,710	\$ 111,710
Superintendent	611,771	964,287	452,710	475,191	507,491	520,889
Executive Level Staff	607,325	643,236	303,984	97,603	229,350	229,359
Secretaries	264,957	338,192	312,261	292,167	354,609	332,919
Other Management Personnel	-	-	184,885	121,731	317,085	320,483
Other Salaries & Compensation	199,693	107,741	122,460	149,655	196,977	198,508
Health Insurance	100,635	111,438	87,915	85,685	156,652	170,770
Medicare	15,632	22,103	20,811	17,316	23,793	24,375
Teacher Retirement System	249,849	253,738	224,302	188,066	324,482	327,020
Worker's Compensation	8,221	13,162	11,119	9,366	12,766	12,609
Gwinnett Retirement System	86,312	91,081	75,587	61,852	100,093	97,775
Other Employee Benefits	1,938	2,237	1,892	1,579	1,782	2,150
Subtotal - Salaries & Benefits	2,225,094	2,640,174	1,909,635	1,611,920	2,336,790	2,348,567
Purchased Services	2,713,487	2,936,338	2,879,619	2,225,469	2,649,200	2,649,200
Travel	7,706	34,440	31,699	39,035	47,000	47,000
Supplies	24,881	20,699	30,133	15,652	20,000	20,000
Subtotal - Other Charges	2,746,074	2,991,477	2,941,451	2,280,156	2,716,200	2,716,200
TOTAL	\$ 4,971,168	\$ 5,631,651	\$ 4,851,086	\$ 3,892,076	\$ 5,052,990	\$ 5,064,767

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>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>
Principals	139.00	140.00	141.00	142.00	141.00	141.00
Assistant Principals	568.44	540.53	506.64	601.77	608.87	608.87
Secretaries	139.49	139.00	139.00	140.00	140.12	140.12
Clerical	740.91	750.88	733.08	729.74	940.64	940.64
Total	<u>1,587.84</u>	<u>1,570.41</u>	<u>1,519.72</u>	<u>1,613.51</u>	<u>1,830.63</u>	<u>1,830.63</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.

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Classified Substitutes	\$ 52,030	\$ 85,430	\$ 84,760	\$ 115,468	\$ 195,300	\$ 195,300
Principals	18,554,841	18,738,797	19,542,737	20,338,144	21,063,756	21,365,488
Assistant Principals	50,488,187	48,860,889	48,912,417	58,468,181	62,713,121	63,927,843
Secretaries	6,132,637	6,348,036	6,507,393	6,873,469	7,413,455	7,544,731
Clerical	26,664,670	27,096,539	30,419,249	33,242,982	34,525,014	34,759,650
Other Administrative Personnel	33,514	34,709	34,169	34,366	56,364	56,364
Other Salaries & Compensation	1,520,609	4,725,585	1,558,892	3,363,747	4,653,538	5,102,408
Health Insurance	15,168,574	14,221,444	16,981,790	21,408,918	23,876,710	29,835,780
Medicare	1,393,847	1,432,475	1,449,311	1,661,686	1,704,102	1,855,391
Teacher Retirement System	19,033,127	19,764,923	20,695,835	23,065,000	25,897,761	27,707,680
Worker's Compensation	517,068	703,948	802,555	917,870	937,565	954,877
Gwinnett Retirement System	6,534,985	6,688,336	6,733,184	7,714,469	8,099,937	8,273,764
Other Employee Benefits	279,314	265,541	271,401	286,596	289,204	305,027
Subtotal - Salaries & Benefits	146,373,403	148,966,652	153,993,693	177,490,896	191,425,827	201,884,303
Purchased Services	8,739,015	14,071,742	18,830,061	20,188,132	14,309,373	13,958,350
Travel	44,671	118,778	151,798	177,917	231,031	224,875
Supplies	5,962,184	9,254,433	11,024,448	11,393,431	9,529,120	8,631,860
Equipment Replacement	179,370	351,825	1,520,505	1,337,905	515,493	500,000
Subtotal - Other Charges	14,925,239	23,796,778	31,526,812	33,097,385	24,585,017	23,315,085
TOTAL	\$ 161,298,643	\$ 172,763,430	\$ 185,520,505	\$ 210,588,281	\$ 216,010,844	\$ 225,199,388

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>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>
Executive Level Staff	1.00	1.00	2.00	1.00	1.00	1.00
Secretaries	3.00	3.00	4.00	4.00	4.00	4.00
Clerical	34.00	33.00	33.00	39.50	39.50	39.50
Accountants	13.00	13.00	13.00	11.49	13.98	13.98
Other Management Personnel	7.49	7.49	9.00	14.49	14.00	14.00
Other Administrative Personnel	17.49	18.49	20.49	17.48	17.99	17.99
Other Salaries & Compensation	-	-	1.00	1.00	1.00	1.00
Total	<u>75.98</u>	<u>75.98</u>	<u>82.49</u>	<u>88.96</u>	<u>91.47</u>	<u>91.47</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.

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Executive Level Staff	\$ 207,444	\$ 210,859	\$ 200,072	\$ 306,000	\$ 317,963	\$ 317,971
Secretaries	144,683	156,729	213,216	268,693	280,291	287,814
Clerical	1,672,227	1,841,044	2,089,728	2,344,496	2,589,317	2,632,439
Accountants	1,056,337	1,135,262	1,185,178	1,137,542	1,318,237	1,327,690
Other Management Personnel	931,113	1,013,658	1,383,006	1,962,520	2,132,229	2,359,778
Other Administrative Personnel	1,416,396	1,534,163	1,533,691	1,707,945	1,883,473	1,804,645
Other Salaries & Compensation	115,707	245,956	185,310	357,357	562,977	564,095
Health Insurance	697,573	703,210	735,770	919,107	1,138,679	1,753,050
Medicare	75,223	83,284	92,483	110,351	124,076	134,033
Teacher Retirement System	998,080	1,123,911	1,303,158	1,501,540	1,837,988	1,912,756
Worker's Compensation	27,166	39,956	49,883	59,724	67,800	69,332
Gwinnett Retirement System	337,436	379,515	417,956	492,257	518,308	563,389
Other Employee Benefits	13,022	13,296	14,288	15,562	15,689	18,260
Subtotal - Salaries & Benefits	7,692,406	8,480,843	9,403,739	11,183,094	12,787,027	13,745,252
Purchased Services	24,332,926	23,945,320	25,823,294	26,487,268	35,357,458	34,189,467
Travel	8,672	12,479	16,670	25,432	56,280	60,280
Supplies	199,672	277,136	280,950	322,139	22,125,827	393,481
Equipment Replacement	-	43,640	-	2,107	1,807	-
Subtotal - Other Charges	24,541,270	24,278,575	26,120,914	26,836,946	57,541,372	34,643,228
TOTAL	\$ 32,233,677	\$ 32,759,418	\$ 35,524,653	\$ 38,020,040	\$ 70,328,399	\$ 48,388,480

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.

Safety and Security budgets are included in the Maintenance and Operations function. This function includes funding for the Gwinnett County Public Safety and Security department which employs P.O.S.T. (Police Officer Standards and Training) certified Police Officers, office staff, and dispatchers. The department is responsible for providing a safe and secure learning environment for students and staff.

Budgeted Positions:	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>
Executive Level Staff	1.00	1.00	1.00	-	-	-
Secretaries	6.00	6.00	5.00	6.00	6.00	6.00
Clerical	22.00	22.00	24.00	24.00	27.00	27.00
Maintenance/Warehouse/Security	284.96	290.96	309.96	306.96	214.47	214.47
POST Certified Law Enforcement	-	-	-	-	112.49	112.49
Safety & Security Personnel	-	-	-	-	13.98	13.98
Custodial Personnel *	1,210.25	1,224.00	1,250.25	1,251.00	1,254.25	1,255.00
Other Management Personnel	8.00	8.00	8.00	9.00	7.00	7.00
Other Administrative Personnel	4.00	4.00	8.00	14.00	2.00	2.00
Other Salaries & Compensation	9.00	10.00	9.00	9.00	9.00	9.00
Total	<u>1,545.21</u>	<u>1,565.96</u>	<u>1,615.21</u>	<u>1,619.96</u>	<u>1,646.19</u>	<u>1,646.94</u>

* 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 building and capital improvement 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.

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Classified Substitutes	\$ 177,332	\$ 236,434	\$ 281,536	\$ 539,758	\$ 518,000	\$ 518,000
Executive Level Staff	207,444	210,859	62,275	-	-	-
Secretaries	304,440	324,466	293,412	363,918	384,224	383,883
Clerical	1,117,519	1,090,218	1,237,082	1,405,996	1,549,601	1,562,776
Maint/Transp/Whse/Security	17,563,176	18,823,689	20,430,376	22,618,547	16,396,776	16,518,323
POST Certified Law Enforcement	-	-	-	-	8,900,726	8,560,265
Safety & Security Personnel	-	-	-	-	4,772,196	1,339,670
Custodial Personnel	38,564,162	42,558,378	45,667,866	50,001,063	54,539,115	55,547,563
Other Management Personnel	970,296	905,631	755,063	832,612	987,817	995,844
Other Administrative Personnel	367,500	224,594	635,053	1,309,371	297,225	230,010
Other Salaries & Compensation	710,356	3,405,587	596,364	2,236,884	2,009,185	1,798,791
Health Insurance	13,596,722	13,285,872	13,065,189	14,859,589	19,412,392	28,026,180
Medicare	800,532	913,234	949,241	1,079,893	1,223,707	1,235,462
Teacher Retirement System	5,077,893	5,586,751	6,009,712	6,525,828	9,612,399	8,224,770
Worker's Compensation	301,223	445,983	528,539	663,547	680,059	644,656
Gwinnett Retirement System	3,770,674	4,263,486	4,393,934	4,980,288	5,801,941	5,487,127
Other Employee Benefits	217,189	215,923	220,008	222,692	231,278	265,717
Subtotal - Salaries & Benefits	83,746,459	92,491,105	95,125,650	107,639,986	127,316,641	131,339,037
Purchased Services	16,646,103	20,334,363	20,527,670	18,217,726	22,850,211	20,481,531
Travel	5,859	34,642	62,538	46,133	31,294	39,194
Supplies	26,133,742	29,948,073	33,749,705	39,296,246	35,843,966	39,962,166
Equipment Replacement	876,422	1,394,092	862,136	786,826	3,533,118	2,944,418
Subtotal - Other Charges	43,662,127	51,711,170	55,202,049	58,346,931	62,258,589	63,427,309
TOTAL	\$ 127,408,586	\$ 144,202,275	\$ 150,327,699	\$ 165,986,917	\$ 189,575,230	\$ 194,766,346

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>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>
Clerical	77.98	77.98	78.98	79.98	79.00	79.00
Bus Drivers	1,647.00	1,572.00	1,627.50	1,603.00	1,604.00	1,604.00
Maintenance/Warehouse/Security	244.00	254.00	254.00	254.00	257.49	257.49
Other Management Personnel	3.00	4.00	3.00	3.00	3.00	3.00
Other Salaries & Compensation	<u>54.49</u>	<u>54.49</u>	<u>54.49</u>	<u>55.49</u>	<u>55.00</u>	<u>55.00</u>
Total	2,026.47	1,962.47	2,017.97	1,995.47	1,998.49	1,998.49

Transportation facts: GCPS has 2,006 buses in its fleet, making it the largest school-district owned fleet in the nation. GCPS transports more than 135,237 students twice daily over 8,500 routes traveling more than 24,000,000 miles annually. Our fleet maintenance organization also maintains over 550 non-school bus vehicles used by GCPS in support of teaching and learning. As information, a new bus costs \$150,000 on average.

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Clerical	\$ 3,889,722	\$ 4,238,707	\$ 4,676,369	\$ 4,993,006	\$ 4,480,715	\$ 4,492,992
Bus Drivers	43,470,804	60,077,034	64,750,181	70,938,864	74,693,260	74,538,616
Maint/Transp/Whse/Security	7,761,866	8,067,151	9,759,551	10,788,689	11,590,502	13,340,040
Other Management Personnel	431,571	494,148	462,650	453,804	469,963	472,833
Other Salaries & Compensation	3,478,949	7,424,152	3,964,095	6,131,934	4,428,369	4,496,507
Health Insurance	15,002,670	15,085,218	15,349,491	17,933,512	19,651,363	33,378,224
Medicare	773,463	1,077,855	1,132,814	1,266,091	1,088,909	1,258,241
Teacher Retirement System	2,157,734	2,355,970	2,469,748	2,616,146	2,951,814	3,149,188
Worker's Compensation	294,615	538,237	630,441	703,300	594,897	640,245
Gwinnett Retirement System	3,719,234	5,076,174	5,292,123	5,916,334	4,812,454	5,456,568
Other Employee Benefits	276,091	291,452	305,538	308,173	305,239	322,560
Subtotal - Salaries & Benefits	81,256,719	104,726,098	108,793,001	122,049,853	125,067,485	141,546,014
Purchased Services	5,345,318	5,771,318	7,318,879	8,251,262	7,819,202	6,856,561
Travel	7,769	26,966	31,605	46,549	71,041	71,041
Supplies	10,503,685	18,256,902	22,276,134	22,417,078	22,384,409	22,319,779
Equipment Replacement	2,768,742	2,564,000	2,389,642	4,870,971	5,692,887	2,054,782
Subtotal - Other Charges	18,625,513	26,619,186	32,016,260	35,585,860	35,967,539	31,302,163
TOTAL	\$ 99,882,233	\$ 131,345,284	\$ 140,809,261	\$ 157,635,713	\$ 161,035,024	\$ 172,848,177

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>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>
Executive Level Staff	4.00	4.00	5.00	1.00	1.00	1.00
Secretaries	20.00	20.00	22.00	23.00	25.00	25.00
Clerical	47.98	48.98	54.98	57.98	57.98	57.98
Family Services - Parent Coordinator	16.48	-	-	-	-	-
Research Personnel	8.00	8.00	9.00	14.00	14.00	14.00
Planning Staff	4.50	4.50	4.50	4.50	4.00	4.00
Other Management Personnel	56.49	55.98	43.98	69.98	72.98	72.98
Other Administrative Personnel	40.47	46.45	56.45	64.22	64.24	64.24
Other Salaries	<u>82.98</u>	<u>83.98</u>	<u>84.98</u>	<u>85.98</u>	<u>89.47</u>	<u>89.47</u>
Total	280.90	271.89	280.89	320.66	328.67	328.67

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 record keeping and organization in areas such as: personnel, payroll financial accounting, attendance reporting, student records, high school scheduling and grade reporting.

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Certified Substitutes	\$ 14,022	\$ 18,053	\$ 14,326	\$ 47,506	\$ 45,138	\$ 53,738
Executive Level Staff	743,765	793,484	1,054,374	259,002	248,278	248,273
Secretaries	1,059,683	1,133,927	1,359,587	1,492,580	1,626,800	1,638,722
Clerical	2,197,637	2,510,198	2,798,017	3,325,863	3,777,848	3,799,487
Research Personnel	831,346	814,245	1,126,913	1,555,800	1,669,279	1,647,430
Planning Staff	484,345	523,317	508,837	546,467	509,919	509,191
Family Services - Parent Coord	1,206,369	-	-	-	-	-
Other Management Personnel	6,901,919	6,861,837	7,335,257	9,314,531	10,007,075	10,658,220
Other Administrative Personnel	3,299,577	3,647,422	4,661,464	7,529,240	7,506,124	6,782,996
Other Salaries & Compensation	7,515,607	8,795,450	8,467,630	8,528,914	9,395,797	9,678,453
Health Insurance	2,471,879	2,340,273	2,503,232	3,183,243	4,569,298	6,310,980
Medicare	330,920	343,976	375,168	448,126	480,649	506,016
Teacher Retirement System	4,215,149	4,358,122	4,949,858	5,793,487	6,989,883	7,334,885
Worker's Compensation	224,107	163,414	203,154	243,414	259,232	260,877
Gwinnett Retirement System	2,761,771	1,517,957	1,677,633	2,008,895	2,162,117	2,195,342
Other Employee Benefits	44,476	42,570	44,704	49,837	50,829	62,559
Subtotal - Salaries & Benefits	34,302,570	33,864,245	37,080,154	44,326,905	49,298,266	51,687,169
Purchased Services	19,295,686	18,204,946	20,228,636	18,423,243	31,609,639	28,039,486
Travel	6,067	90,176	212,338	350,813	371,218	433,284
Supplies	15,136,600	18,881,019	23,119,430	15,063,267	31,636,799	17,697,251
Equipment Replacement	1,025,302	238,717	280,236	(79,104)	890,566	844,263
Subtotal - Other Charges	35,463,654	37,414,858	43,840,640	33,758,219	64,508,222	47,014,284
TOTAL	\$ 69,766,224	\$ 71,279,103	\$ 80,920,794	\$ 78,085,124	\$ 113,806,488	\$ 98,701,453

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.

	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Purchased Services	\$ 49,862	\$ 88,020	\$ 61,083	\$ 653,254	\$ 264,785	\$ 62,611
Travel	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Equipment Replacement	-	-	-	100,250	-	-
TOTAL	\$ 49,862	\$ 88,020	\$ 61,083	\$ 753,504	\$ 264,785	\$ 62,611

	<u>FY2021 Actual</u>	<u>FY2022 Actual</u>	<u>FY2023 Actual</u>	<u>FY2024 Actual</u>	<u>FY2025 Budget</u>	<u>FY2026 Budget</u>
Transfers to Other Funds	69,125,889	24,073,652	12,145,594	32,675,093	18,589,988	3,190,351
<u>Total Expenditures - General Fund</u>	<u>\$ 1,813,183,535</u>	<u>\$ 1,962,389,171</u>	<u>\$ 2,128,601,898</u>	<u>\$ 2,397,895,076</u>	<u>\$ 2,636,976,765</u>	<u>\$ 2,753,665,470</u>
Enrollment	177,401	179,581	181,814	182,214	182,518	182,274
Per Pupil Expenditures (excluding transfers)	\$ 9,831	\$ 10,794	\$ 11,641	\$ 12,980	\$ 14,346	\$ 15,090

Gwinnett County Public Schools

Special Revenue Fund

FY2026 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

	FY2021 Actuals	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budget	FY2026 Budget
Federal	\$ 153,903,657	\$ 225,008,550	\$ 226,328,883	\$ 198,609,140	\$ 166,502,691	\$ 116,092,334
State	332,441	253,788	254,555	297,881	2,557,852	2,546,628
Local	697,051	553,916	760,670	856,897	1,149,548	957,629
Totals	154,933,149	225,816,254	227,344,108	199,763,918	170,210,091	119,596,591
General Fund	7,966,649	9,780,660	11,686,981	27,881,207	18,085,607	2,354,550
Totals	\$ 162,899,798	\$ 235,596,914	\$ 239,031,089	\$ 227,645,125	\$ 188,295,698	\$ 121,951,141

	Current 2025 Budget	Projected 2026 Budget
Beginning Balance:	\$ 2,345,100	\$ 1,742,117
Revenue:		
Local	1,149,548	957,629
State	2,557,852	2,546,628
Federal	166,502,691	116,092,334
Total Revenue	<u>170,210,091</u>	<u>119,596,591</u>
Transfers In	<u>18,085,607</u>	<u>2,354,550</u>
Total Sources Available	<u>\$ 190,640,798</u>	<u>\$ 123,693,258</u>
Expenditures:		
Instruction	\$ 131,887,392	\$ 86,711,880
Instructional Staff Development	17,183,858	9,817,435
Media Services	19,543	12,867
Student Support Services	14,826,062	11,069,236
Improvement of Instruction	9,274,943	4,558,574
General Administration	1,443,392	1,376,925
School Administration Services	979,361	284,905
Business Support Services	957,629	957,629
*Maintenance & Operations	292,429	49,416
Transportation	2,224,919	664,155
Central Support Services	1,452,473	1,005,114
Other Support Services	728,190	624,671
Federal Grant Administration	4,648,190	4,221,926
Facilities & Construction	2,383,892	-
School Safety and Security	596,408	596,408
Total Expenditures	<u>188,898,681</u>	<u>121,951,141</u>
Ending Fund Balance	1,742,117	1,742,117
Total Expenditures & Fund Balance	<u>\$ 190,640,798</u>	<u>\$ 123,693,258</u>

*Includes Safety and Security

	Funding Source	Current 2025 Budget	Projected 2026 Budget
<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>Arizona State University</u>			
This grant provides local funding to participate in a learning cohort and research study.	Local	132,749	-
<u>Band Uniforms</u>			
This grant provides local school funding that is committed for new band uniforms.	Beginning Balance	333,878	-
	Local	506,861	840,739
	Total	<u>840,739</u>	<u>840,739</u>
<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.	Transfer In	8,884	
	State	273,720	282,604
	Total	<u>282,604</u>	<u>282,604</u>
<u>Elementary & Secondary School Emergency Relief Fund (ESSER) All types</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.	Transfer In	64,939	
	Federal	23,086,050	
	Total	<u>23,150,989</u>	<u>-</u>
<u>Department of Administrative Services (DOAS)</u>			
This grant provides business and finance support to local schools and central office staff.	Beginning Balance	1,347,418	1,347,418
	Local	116,890	116,890
	Total	<u>1,464,308</u>	<u>1,464,308</u>
<u>Dual Language</u>			
This grant provides funding for students to become proficient in English and another language.	Federal	640,693	640,693
<u>Georgia Network for Educational and Therapeutic Support (GNETS)</u>			
This grant provides funds to provide services to students with emotional and behavioral disorders (SEBD).	State	2,284,132	2,264,024
	Federal	158,004	178,112
	Total	<u>2,442,136</u>	<u>2,442,136</u>

	<u>Funding Source</u>	<u>Current 2025 Budget</u>	<u>Projected 2026 Budget</u>
<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>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	202,610	202,610
<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	2,000,000
	Federal	<u>36,640,543</u>	<u>38,243,275</u>
	Total	54,297,777	40,243,275
<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>706,994</u>	<u>706,994</u>
	Total	1,018,464	1,018,464
<u>New Schools Grant</u> This grant provides funding from the New Schools Venture Fund for the purpose of supporting the opening of McClure Health Science High School and Seckinger High School.	Beginning Balance	399,402	394,699
	Local	393,048	
	Total	<u>792,450</u>	<u>394,699</u>
<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	36,800	36,800
	Total	<u>79,880</u>	<u>79,880</u>
<u>Perkins Grant Programs</u> This grant provides federal funding in support of secondary vocational education programs throughout the school district.	Federal	2,989,317	2,989,317

	Funding Source	Current 2025 Budget	Projected 2026 Budget
<u>PROPEL Grant</u>			
This grant provides funding to provide additional pathways to strengthen the educational workforce.	Federal	163,591	-
<u>Stronger Connections</u>			
This grant provides funding to create safer and healthier learning environments for students.	Federal	171,930	171,930
<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	47,205	-
<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	904,298	904,298
<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	75,134,018	56,311,812
<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	87,884	87,884
<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	9,606,785	5,012,810
<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	10,785,411	5,911,885
<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	5,112,763	4,693,914

Gwinnett County Public Schools

Capital Projects Fund

FY2026 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 FY2025 Budget</u>	<u>Projected FY2026 Budget</u>
Beginning Balance	\$ 479,755,064	\$ 440,447,384
<u>Revenue</u>		
Sales Tax Receipts	240,000,000	252,000,000
Investment Income	10,100,000	14,150,000
State Capital Outlay	2,500,000	5,000,000
Transfer In	<u>4,778,758</u>	<u>5,206,165</u>
Total Revenue	<u>257,378,758</u>	<u>276,356,165</u>
Total Sources Available	<u>737,133,822</u>	<u>716,803,549</u>
<u>Expenditures:</u>		
Expenses	254,929,867	249,301,140
Transfers	<u>41,756,571</u>	<u>91,012,415</u>
Total Expenditures	<u>296,686,438</u>	<u>340,313,555</u>
Ending Fund Balance	<u>440,447,384</u>	<u>376,489,994</u>
Total Expenditures & Fund Balance	<u>737,133,822</u>	<u>716,803,549</u>

Projected FY2026 Budget by Funding Source

	SPLOST V Fund 227	GO Bonds Fund 245	GO Bonds Fund 247	SPLOST VI Fund 229	TOTAL
Beginning Balance	\$ 27,107,457	\$ 6,202,168	\$ 22,394,483	\$ 384,743,276	\$ 440,447,384
Revenue					
Sales Tax Receipts				252,000,000	\$ 252,000,000
Investment Income	3,500,000	150,000	500,000	10,000,000	\$ 14,150,000
State Capital Outlay				5,000,000	\$ 5,000,000
Transfer In (Project Mngt)				5,206,165	\$ 5,206,165
Total Revenue	<u>3,500,000</u>	<u>150,000</u>	<u>500,000</u>	<u>272,206,165</u>	<u>276,356,165</u>
Total Sources Available	<u>\$ 30,607,457</u>	<u>\$ 6,352,168</u>	<u>\$ 22,894,483</u>	<u>\$ 656,949,441</u>	<u>\$ 716,803,549</u>
Expenditures					
Construction	20,750,000			97,000,000	117,750,000
Technology			1,000,000	95,294,975	96,294,975
Furniture & Equipment - Schools				6,100,000	6,100,000
Financial Services				100,000	100,000
Data Governance				10,000,000	10,000,000
School Bldg Safety		2,500,000			2,500,000
Land				2,000,000	2,000,000
Bus Purchases				6,000,000	6,000,000
Support Vehicle	100,000		750,000	1,500,000	2,350,000
Instructional Material				1,000,000	1,000,000
Project Management				5,206,165	5,206,165
Transfer to Other Funds				91,012,415	91,012,415
Total Expenditures	<u>20,850,000</u>	<u>2,500,000</u>	<u>1,750,000</u>	<u>315,213,555</u>	<u>340,313,555</u>
Ending Fund Balance	<u>9,757,457</u>	<u>3,852,168</u>	<u>21,144,483</u>	<u>341,735,886</u>	<u>376,489,994</u>
Total Expenditures & Fund Balance	<u>\$ 30,607,457</u>	<u>\$ 6,352,168</u>	<u>\$ 22,894,483</u>	<u>\$ 656,949,441</u>	<u>\$ 716,803,549</u>

Breakdown of selected expense categories by project

FY2026 Projected Budget	<u>SPLOST V</u>	<u>G. O. Bonds</u>	<u>G. O. Bonds</u>	<u>SPLOST VI</u>	<u>TOTAL</u>
Construction					
Interior Renovation	-			5,000,000	5,000,000
Murphy MS	20,000,000			-	20,000,000
GSMST Addition				2,500,000	2,500,000
GSMST Buildout (4th Floor)				5,500,000	5,500,000
Harbins ES Addition				9,500,000	9,500,000
Shiloh MS Addition				5,000,000	5,000,000
Archer HS Addition	750,000			-	750,000
Central Gwinnett HS 4th Floor				500,000	500,000
Roof Replacement				6,500,000	6,500,000
HVAC				25,000,000	25,000,000
Systemwide				8,500,000	8,500,000
Carpeting Replacement				5,000,000	5,000,000
Painting				7,000,000	7,000,000
Athletic Facility	-			3,000,000	3,000,000
CTE	-			4,000,000	4,000,000
Facility Infrastructure Improvement	-			10,000,000	10,000,000
Technology					
Murphy MS				1,200,000	1,200,000
Harbins ES Addition				350,000	350,000
Archer HS Addition				250,000	250,000
IMT System Development				7,000,000	7,000,000
Central Office Refresh				5,000,000	5,000,000
Collaborative System				5,000,000	5,000,000
MS Technology Refresh				20,000,000	20,000,000
HS Technology Refresh			1,000,000	20,000,000	21,000,000
ES Technology Refresh				20,000,000	20,000,000
Network Security				3,994,975	3,994,975
Intercom Replacement				12,500,000	12,500,000
Furniture & Equipment Schools					
Murphy MS				2,000,000	2,000,000
Harbins ES Addition				500,000	500,000
Archer HS Addition				600,000	600,000
Fine Arts Equipment				1,200,000	1,200,000
Growth & Replacement				1,300,000	1,300,000
PE/Health				500,000	500,000

Gwinnett County Public Schools

Debt Service Fund

FY2026 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 @ 6/30/2025	Principal Retired in FY2026	Principal Outstanding @ 6/30/2026
Series 2009	\$ 18,980	\$ -	\$ -	\$ -
Series 2010	\$ 19,640	\$ 19,640	\$ -	\$ 19,640
Series 2010	\$ 255,080	\$ 92,450	\$ 22,960	\$ 69,490
Series 2015	\$ 252,440	\$ 244,890	\$ 980	\$ 243,910
Series 2017	\$ 97,335	\$ 82,255	\$ 13,190	\$ 69,065
Series 2019	\$ 173,355	\$ 163,355	\$ -	\$ 163,355
Series 2021	\$ 122,945	\$ 109,945	\$ -	\$ 109,945
Series 2022A(1)	\$ 92,150	\$ 87,800	\$ 1,625	\$ 86,175
Series 2022A(2)	\$ 35,000	\$ 35,000	\$ -	\$ 35,000
Series 2022B	\$ 230,000	\$ 230,000	\$ 75,000	\$ 155,000
Total	\$ 1,296,925	\$ 1,065,335	\$ 113,755	\$ 951,580

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>FY2025</u>	<u>FY2026</u>
Millage rate required to fund Long-term debt	1.45	*

* Millage rate will be set at a meeting in July 2025.

	Current FY2025 Budget	Projected FY2026 Budget
Beginning Balance	\$ 55,457,278	\$ 62,274,554
Revenue:		
Ad Valorem Taxes	75,654,257	80,108,512
Investment Income	1,500,000	4,000,000
Other Federal Revenue	1,000,000	1,000,000
Total Revenue	<u>78,154,257</u>	<u>85,108,512</u>
Transfers In	<u>36,977,813</u>	<u>85,806,250</u>
Total Sources Available	<u>\$ 170,589,348</u>	<u>\$ 233,189,316</u>
Expenditures:		
Payment of Principal	\$ 60,575,000	\$ 113,755,000
Payment of Interest	47,729,794	43,840,313
Dues & Fees	<u>10,000</u>	<u>-</u>
Total Expenditures	108,314,794	157,595,313
Ending Fund Balance	<u>62,274,554</u>	<u>75,594,003</u>
Total Expenses & Fund Balance	<u>\$ 170,589,348</u>	<u>\$ 233,189,316</u>

Projected FY2026 Budget by Fund

	General Obligation <u>Debt</u>	SPLOST VI <u>Debt</u>	<u>TOTAL</u>
Beginning Balance	\$ 49,964,379	\$ 12,310,175	\$ 62,274,554
Revenue			
Ad Valorem Taxes	80,108,512	-	80,108,512
Investment Income	2,000,000	2,000,000	4,000,000
Other Federal Revenue	1,000,000	-	1,000,000
Total Revenue	<u>83,108,512</u>	<u>2,000,000</u>	<u>85,108,512</u>
Transfer from Other Funds	-	85,806,250	85,806,250
Total Sources Available	<u>\$ 133,072,891</u>	<u>\$ 100,116,425</u>	<u>\$ 233,189,316</u>
Expenditures			
Payment of principal	38,755,000	75,000,000	113,755,000
Payment of interest	33,034,063	10,806,250	43,840,313
Dues & Fees	-	-	-
Total Expenditures	<u>71,789,063</u>	<u>85,806,250</u>	<u>157,595,313</u>
Ending Fund Balance	<u>61,283,828</u>	<u>14,310,175</u>	<u>75,594,003</u>
Total Expenditures & Fund Balance	<u>\$ 133,072,891</u>	<u>\$ 100,116,425</u>	<u>\$ 233,189,316</u>

Gwinnett County Public Schools

Enterprise Fund

FY2026 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 SY2026 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. Reduced meal prices will remain \$.30 for Breakfast and \$.40 for Lunch. Adult meal prices will remain \$2.50 for Breakfast and the adult meal price will increase to \$4.75 for Lunch. Milk prices will remain \$.40.

	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	\$4.75	\$4.75	\$4.75

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

The projected numbers of meals to be served in FY2026 are 21,048,660 student lunches and 10,299,420 student breakfasts. There will be 135 serving locations with a staff of over 1,300 employees. Approximately 61.00% of all students are eligible to receive meals that are either free or reduced price.

	<u>Current FY2025 Budget</u>	<u>Projected FY2026 Budget</u>
Beginning Balance	\$ 34,038,865	\$ 32,767,986
<u>Revenue:</u>		
Local	30,624,538	26,078,476
State	2,951,111	2,893,453
Federal	92,298,333	94,342,571
Total Revenue	<u>125,873,982</u>	<u>123,314,500</u>
Total Sources Available	<u>\$ 159,912,847</u>	<u>\$ 156,082,486</u>
<u>Expenditures:</u>		
Salaries	\$ 29,789,597	\$ 35,964,377
Fringe Benefits	<u>18,006,320</u>	<u>22,812,420</u>
Subtotal	47,795,917	58,776,797
Food (Including USDA Commodities)	55,358,194	57,750,000
Purchased Services	16,366,500	10,035,000
Travel	27,500	31,000
Supplies / Uniforms	6,404,250	7,245,000
Equipment	<u>1,192,500</u>	<u>2,147,500</u>
Subtotal	79,348,944	77,208,500
Total Expenditures	127,144,861	135,985,297
Ending Fund Balance	<u>32,767,986</u>	<u>20,097,189</u>
Total Expenses & Fund Balance	<u>\$ 159,912,847</u>	<u>\$ 156,082,486</u>

Gwinnett County Public Schools

Internal Service Fund

FY2026 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 FY2025 Budget</u>	<u>Projected FY2026 Budget</u>
Beginning Balance	\$ 16,790,876	\$ 16,130,097
<u>Revenue - Charges for Services:</u>		
Worker's Compensation: Payroll Assessment	10,000,000	13,000,000
Disability Insurance: Payroll Deductions and Employer Contributions	2,300,000	2,300,000
Print Shop: Printing Requisitions	2,000,000	1,600,000
Café	350,000	450,000
Transfers from Other Funds	504,381	835,801
Total Revenue	<u>\$ 31,945,257</u>	<u>\$ 34,315,898</u>
<u>Expenditures:</u>		
Risk Management / Worker's Compensation	\$ 10,431,476	\$ 10,501,298
Disability Insurance Fund	2,335,580	2,347,877
Print Shop Fund	2,193,723	2,233,025
Café	854,381	875,456
Total Expenditures	\$ 15,815,160	\$ 15,957,656
Ending Fund Balance	<u>16,130,097</u>	<u>18,358,242</u>
Total Expenditures & Fund Balance	<u>\$ 31,945,257</u>	<u>\$ 34,315,898</u>

Gwinnett County Public Schools

Glossary of Terms

FY2026 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

The Average Daily Attendance (ADA) is a school measure of the number of enrolled students who attend school each day divided by the total number of enrolled students.

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. CTAE (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.