GWINNETT COUNTY PUBLIC SCHOOLS

Gwinnett County Board of Education

Level:	Accompanying Procedure:	Descriptor Code:	Rescinds
Policy D-Fiscal Management		DCKI	January 17, 2013
Descriptor Term:		Effective Date:	
Annual Operating Budget			

Keywords:
Student Discipline:
Policy References:

Purpose

In ~~preparing~~ approving the annual budget, the Board seeks to provide the human, physical and fiscal resources to adequately support the vision, mission and strategic goals of Gwinnett County Public Schools ("GCPS") .

Budget Development Process

The Board shall adopt a Budget Development Calendar annually at its regular October meeting that includes the timeline and procedures for preparing the annual budget for the proceeding school year. The procedures shall ensure opportunities for input from students, families, employees, and community members throughout the process and via the district website, consistent with statutory requirements. In addition, at least one opportunity for the community to provide feedback via interactive virtual engagement shall be provided prior to March 1st of each year.

Before GCPS completes the first draft of an annual budget for the upcoming school year, and no later than March 1st of each year, the Board shall meet in a work session to review the following information, at a minimum:

- Enrollment trends for the prior three years and projections for the next three years
- A three-year annual forecast of projected revenues
- Financial investments aligned with strategic priorities over the past three years and an evaluation of the impact of those investments on student outcomes
- A benchmarking analysis comparing the prior year's spending per pupil levels on major activities (e.g., classroom instruction, transportation, central office administration, etc.) to other comparable districts and the academic performance of the comparable districts vs. GCPS
- Ongoing survey feedback from students, families, employees, and community members on budget priorities

The Superintendent shall prescribe budget preparation procedures that will allow for the

requests of principals, program managers, and and coordinators and division heads to be considered, requiring documentation of objectives and expenditure requests aligned with the GCPS strategic plan, subject to applicable State Board Rules ~~and that will properly require documentation of the objectives and expenditure requests~~.

A first complete draft of the annual budget for the upcoming school year shall be presented in a Board work session no later than March 31st of each year. The annual budget shall include but is not limited to the following information:

- Alignment with the forecasts, benchmarking analysis and survey feedback presented to the board previously
- Alignment to the annual goals and strategic priorities of GCPS
- Investments to improve academic performance and the closure of achievement gaps for all students
- Contingency plans for unexpected unfavorable variances in revenues or unfavorable variances in expenditures
- Disaggregated budgets at the school level and prior year revenues and expenses at the school level (aggregate and per pupil dollar amounts), along with student : teacher ratios, student : counselor ratios, student: instructional support position ratios, average teacher salaries, and the percentage of students eligible for free / reduced lunch.

Public Hearings

~~The Board shall meet annually in a work session(s) for the purpose of studying the Superintendent's recommended budget. The Board will tentatively approve the budget allowing for advertisement in the legal organ of the School System as well as providing opportunity for citizen input as required by State law. The Board shall adopt a Budget Development Calendar annually at its regular October meeting that will outline the appropriate times for the Superintendent and Board to receive input from citizens, teachers, principals, and other employee groups.~~

Two public hearings shall be held on separate weeks no later than May 31st of each year for public input on the proposed annual operating budget. The public hearings shall be advertised in the legal organ A “legal organ” is an officially designated newspaper for a county, serving as the primary medium for publishing mandatory public notices. [GA Code § 9-13-142 (2024)] and other GCPS platforms at least 10 days prior to each hearing, as required by state laws. The proposed budget shall be available for public review at a designated location and online at least 10 days prior to the first hearing. The Board shall attempt to adopt the final budget ~~no later than~~ by June 1 and no later than July 1st in accordance with O.C.G.A. §36-81-3 .

Millage Rate

The Board shall annually recommend to the County Board of Commissioners the tax millage necessary to support the budget. If the recommended millage rate exceeds the rollback rate as calculated according to O.C.G.A. Section 48-5-32.1, official notice of a tax increase will be advertised and three public hearings will be held to allow input from citizens, including one between 6:00 PM and 7:00 PM, with notices published at least ten days prior to each hearing.

All actions under this policy shall comply with applicable Georgia statutes and State Board of Education rules governing financial administration and reporting .