

Gwinnett County Public Schools



**Gwinnett County Board of Education
Superintendent's Recommended Budget
Dr. Al Taylor**

**FY2027 Public Budget Document
July 1, 2026 – June 30, 2027**

Gwinnett County Public Schools

FY2027 Public Budget Document

Superintendent's Recommendation

Dr. Al Taylor

Interim Superintendent

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 2027 Superintendent's Recommended Budget

Table of Contents

INTRODUCTION

^ Executive Summary	1
^ Strategic Vision & Direction	5
^ FY2027 Budget Development Calendar.....	6
^ Highlights of Recent Past Budgets	7
^ Organizational Chart	12
^ Student Enrollment History and Future Estimate ...	13
^ General Tax Summary	14
^ Ad Valorem Taxes Chart	17
^ Historical Digest Growth (Net M&O Digest).....	18
^ Comparison of Millage Levies	19
^ Property Tax Digest	20
^ Quality Basic Education (Q.B.E.)	21
^ School Staff Allocation Formula	23
^ School Staff Point Values	28
^ Budgeted Downloaded Funds to Local Schools	29
^ FY2027 Proposed Teacher Salary Schedule	31

TOTAL BUDGET

^ Total Revenue Chart	32
^ Total Expenditure Chart	33
^ FY2027 Budget - All Funds	34

GENERAL FUND

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

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

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

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

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

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

GLOSSARY	84
-----------------------	-----------

Gwinnett County Public Schools

Budget Introduction

FY2027 Public Budget Document

The Gwinnett County Board of Education's Fiscal Year 2027 (FY2027) budget, as recommended by the Interim 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 and core beliefs ensures that each and every student is ready for success after graduation.

The proposed Total Budget for FY2027, excluding transfers, is approximately \$3.5 billion, representing a **decrease of 0.14%** from the Amended FY2026 Total Budget. The proposed budget for the general operations of the school district is reflected in the General Fund at \$2.8 billion, an increase of 1.14% from the Amended FY2026 budget. The six funds that comprise the Total Budget and the changes from the Amended FY2026 budget are summarized below:

Funds Comprising the Total Budget	FY2027 Budget (In Millions)	FY2026 Amended (In Millions)	Dollar Change (In Millions)	Percentage of Change
General Fund	\$ 2,880.6	\$ 2,848.2	\$ 32.4	1.14%
Special Revenue Fund	129.2	129.8	(0.6)	(0.46)%
Capital Projects Fund	199.6	251.7	(52.1)	(20.70)%
Debt Service Fund	169.1	157.6	11.5	7.30%
Enterprise Fund	140.2	136.0	4.2	3.09%
Internal Service Fund	<u>15.7</u>	<u>16.0</u>	<u>(0.3)</u>	<u>(1.88)%</u>
Total Budget	<u>\$ 3,534.4</u>	<u>\$ 3,539.3</u>	<u>\$ (4.9)</u>	<u>(0.14)%</u>

The district's investment plan for FY2027 accommodates a student population that is projected to be 178,305 students for the 2026-2027 school year. GCPS continues to operate as the largest school district in Georgia, reinforcing the scale and significance of the budget investments.

Investments:

In the general fund operating budget, the proposed FY2027 plan includes targeted investments that directly align with our strategic priorities, core beliefs and commitments, and support the district's key focus areas for implementing the 2026–2027 strategic plan. 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 **2.0% cost-of-living** increase for all eligible **employees not paid on the teacher schedule**
- A **one-time retention supplement of \$2,000** for eligible employees (subject to State appropriation)
- Increased compensation for **Assistant Principals** by increasing contract workdays by 5 days
- Increased compensation for **Paraprofessionals** by approximately \$1.50 per hour
- Increased compensation for **Bus Drivers/Managers/Monitors** by \$1.00 per hour
- Increased **Substitute Teacher Tiered Incentive** structure: 45-59 days worked = \$500, 60-74 days worked = \$750, 75-90 days worked = \$1,000
- Funding the mandatory rate increase for the employer-paid portion of the State Health Benefit Plan, Teacher Retirement System, & Gwinnett Retirement System

GCPS reviews a wide range of information to determine where resources can have the greatest impact for students, using student needs and learning data such as reading growth, assessment results, and other indicators that help students thrive; the tentative list below reflects early planning for next school year, and because these plans are not yet final, GCPS will keep staff and families informed as updates occur.

Literacy & Academic Excellence – (*Strategic Plan Implementation Focus 2026-2027*)

- Elementary School: Launch K–1 Summer Literacy Camp at 5 Promise Schools (Lawrenceville, Norcross, Rockbridge, Stripling, Rosebud (federally identified)); Student-teacher ratio reduction pilot in grades 1–2 at 5 Promise Schools (Baldwin, Hopkins, Meadowcreek, Nesbit, Simonton)
- Middle School: Implement Intensive Reading Program for identified students at 3 Promise Schools - based on two years of data (Radloff, Moore, Summerour)
- High School: Intensive reading courses for struggling readers at 6 designated schools (Meadowcreek, Berkmar, Duluth, Shiloh, Norcross, Central Gwinnett)

Each and Every Student – (*Strategic Plan Implementation Focus 2026-2027*)

- Expand early learning full day programming in high-need areas and expand co-teaching classrooms at designated schools
- Increase number of dedicated ML Instructional Specialists at each level in multiyear phased approach
- Increase Inclusive Practices and Pilot Inclusive Education Model
- Implement 9th and 10th Grade Lit and Comp instructional materials with embedded ML support for both sheltered and non-sheltered courses

College and Career Readiness – (*Strategic Plan Implementation Focus 2026-2027*)

- Elementary School: Computer Science / STEM Specials (CS4All), opportunities for competition robotics teams
- Middle School: PSAT 8/9 provided to all 8th grade students at no cost
- High School: PSAT/NMQST and SAT provided at no cost to 11th grade students

Safe and Welcoming Schools – (Strategic Plan Implementation Focus 2026-2027)

- Elementary School: Evolv Weapons Detection Pilot (1 ES per Board district), 15 additional SROs, continue providing School Security Officers until each ES has an SRO
- Middle School: School Security Officers (day-long Evolv lanes), additional Evolv equipment for 2 middle schools (Bay Creek MS and Creekland MS) with facility needs and Murphy MS, suicide prevention education (Grades 5,7), and 2 Middle School athletics facility expansion sites (Dacula MS and Duluth MS)
- High School: School Security Officers (day-long Evolv lanes), Evolv operations at athletic events, suicide prevention education (Grade 9)
- 4 additional Social Workers to reduce caseload, clinical therapeutic services expansion, transportation modernization system, including Parent App
- New Professional Learning system
- Funding facility improvements including HVAC, roof, and carpet replacements at various school buildings (Capital Funds)

State Revenue:

The Superintendent Recommended FY2027 budget was developed before the conclusion of the 2026 Georgia legislative session and final approval of the FY2027 State budget. As a result, the most current budget recommendations issued by the Governor at the time of development were used as the foundation for projecting potential revenue and expenditure impacts in the Gwinnett County Public Schools FY2027 Superintendent's Recommended Budget.

GCPS will receive an estimated \$126 million more in state revenue than the district received in FY2026. The **major changes** in state funding *include* the following:

- GCPS will receive an estimated *increase* of \$21 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 *increase* of \$6 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 FY2027 Equalization funding will *increase* by an estimated \$64 million, from \$100.6 million this year to \$164.8 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 \$38 million to pay the supplement for specified employees, including teachers, in the Governor's FY27 Proposed Budget.
- 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 FY2027, GCPS' five-mill share is estimated to *decrease* total State revenue \$5 million from \$262 million, compared to \$257 million this year.

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 FY2027, the tentative digest is projected to increase by 1.75%. Total budgeted property tax revenue is expected to increase by approximately \$20 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 82% 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 82.2% of the General Fund budget is targeted for instructional services. Excluding transfers, the FY2027 General Fund budget is increasing by 1.14% from the Amended FY2026 budget due to additional local and state funding.
 - The General Fund is funded with projected state revenue of \$1.57 billion, local revenue of \$1.31 billion, and federal revenue of \$1.0 million. The maintenance and operations millage rate to support this budget will be set in August 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 FY2027 budget is projected to be \$129.2 million, a decrease of \$0.6 million from the Amended FY2026 budget. This fund accounts for federal categorical grants such as Title I, Title II, Title VI-B, and secondary vocational grants.
- ❖ **The Capital Projects Fund** in the FY2027 budget totals \$199.6 million, a decrease of \$52.1 million from the Amended FY2026 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. Voters in Gwinnett County approved a continuation of this E-SPLOST in November of 2025.
- ❖ **The Debt Service Fund** for FY2027 will be \$169.1 million, an increase of \$11.5 million from the Amended FY2026 budget. This fund represents the budgeted principal and interest payments for outstanding debt associated with:
 - General Obligation 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 August.
- ❖ **The Enterprise Fund** contains the budget for cafeteria operations for the school district. The total budget for this fund will be \$140.2 million for FY2027.
- ❖ **The Internal Service Fund** represents the operations of the school district's workers' compensation/risk management fund, employee short-term disability program, and the in-house print shop. The total budget for this fund will be \$15.7 million for FY2027.

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.

Board of Education Core Beliefs and Commitments:

Gwinnett County Public Schools is committed to fostering a learning environment where each and every student thrives. Guided by our core beliefs, we shape our practices to ensure that all learners feel valued, supported, and empowered to reach their full potential in a global society. Sustained through our commitments, our district community – students, teachers, educational support professionals, and community members – will be integral contributors to a network of world-class schools that develops and nurtures rigorous, relevant, and engaging learning opportunities. In all of our endeavors, we will prioritize opportunity, access, and ongoing quality improvement.

OUR CORE BELIEFS:

- **Students are the Center of Every Decision** – Every policy, practice, and initiative is designed with students' best interests in mind, ensuring they are supported academically, socially, and emotionally.
- **Equity Benefits All** – Ensuring resources and access for all acknowledges the strength in our diversity and drives positive outcomes for our students, families, and, ultimately, our community.
- **Lifelong Learning Is Essential** – Learning never stops. We encourage curiosity, adaptability, and continuous growth within our district community.
- **Learning Should Reflect and Respect Every Student** – We embrace uniqueness in all its forms, ensuring that teaching and learning honor each student's background, voice, and strengths.
- **Excellence Is for Everyone** – We hold high expectations for all, recognizing that excellence is not exclusive, but an achievable goal for every learner.
- **Belonging Builds Strong Schools and Strong Communities** – We foster an environment where every member of our district community feels a deep sense of connection and purpose through authentic engagement.
- **Collaboration Drives Our Success** – We empower our district community to contribute to decision-making and school improvement through transparent processes.

OUR COMMITMENTS:

- **Provide World-Class Learning for Global Readiness** – Through culturally-relevant instruction, we will create an educational environment that nurtures creativity, critical thinking, and individualized learning experiences to help students navigate and lead in an interconnected world.
- **Make Data-Driven Decisions** – We will use evidence-based practices and disaggregated student data to inform instruction, enhance student outcomes, close gaps, and remove barriers to continually improve our learning community.
- **Promote Opportunity and Agency** – We will strive to provide each and every student with the resources, support, and opportunities they need to succeed.
- **Foster a Safe, Supportive, and Inclusive Environment** – We will prioritize the physical, emotional, and mental well-being of our students and staff, ensuring a space of belonging where everyone feels safe, respected, and valued.
- **Cultivate a Culture of Excellence** – We will celebrate high achievement and continuous improvement, supporting our district community in reaching their highest potential while addressing factors that limit access to excellence.

Through these beliefs and commitments, GCPS builds a dynamic, inclusive, and high-achieving learning community. We stand firm in our unwavering dedication to ensuring that each and every student has the opportunity to belong, succeed, and thrive.

Gwinnett County Public Schools
FY2027 Budget Calendar

October 1 – 17, 2025 – Budget survey available for public input

October 7, 2025 – Student count date for FTE funding

October 16, 2025 – Adopt budget development calendar for FY2027

December 1, 2025 – Complete FY2026 mid-year salary/position budget amendment

January 5, 2026 – FY2027 base budget available to program managers

January 5, 2026 – January 16, 2026 – Program managers prepare FY2027 base budget and improvement requests

January 16, 2026 – Central Office program managers submit completed base budgets and improvement requests to Budget Office

January 19, 2026 - February 6, 2026 – Preparation and printing of Program Manager's Proposed Budget

February 17, 2026 – Superintendent and Executive Cabinet meet to discuss FY2027 budget requests

February 20, 2026 – Superintendent's Recommendations due to Budget Office

February 23, 2026 – March 13, 2026 – Preparation and printing of Superintendent's Recommended Budget

March 18, 2026 – Board budget work session

April 16, 2026 – Board budget work session; adoption of tentative budget

May 3 and May 10, 2026 – Publish budget advertisement in newspaper

May 14, 2026 – First Public Budget Hearing

May 28, 2026 – Second Public Budget Hearing; Final Budget Adoption; and Adoption of Tentative millage rate

May 29, 2026 – Submission of Adopted Budget to Carl Vinson Institute – in compliance with GA Law

August TBD, 2026 – Final Adoption of millage rate

September TBD, 2026 – Transmit adopted budget to State Department of Education

FY2026

The adopted total budget for FY2026, excluding transfers, is approximately \$3.4 billion, representing an increase of 7.90% from the FY2025 total budget. The adopted budget for the general operations of the school district is reflected in the General Fund at \$2.7 billion, an increase of 8.89% over the prior year. This increase in the General Fund can be attributed to investments in the areas of compensation and benefits, school-based resources, literacy proficiency, access and opportunity, targeted student supports, and safe and welcoming schools. GCPS received an increase in state revenue for the state funded portion of a teacher salary step increase, the state share of employer increases to the State Health Benefit Plan (SHBP) costs for certified educators, and the state share of employer increases to the Teachers Retirement System (TRS) for certified educators. Changes in QBE, Equalization Grant funding (reduction), Local Five-Mill Share, and state grants amounted to a total net increase of \$70.9 million in state funding over the previous year. In local funding, an increase in the property tax digest of 5.0% resulted in an additional \$68.3 million over the prior year budget. GCPS lowered the Maintenance & Operation Millage Rate 0.4 mills to provide \$24M of property tax relief to Gwinnett County property owners.

Additional investments for FY2026:

- **Compensation and Benefits:** Salary step increase for all eligible employees, \$1,000 increase for all employees paid on the teacher salary scale and minimum 1.0% 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.
 - One-time retention supplement for eligible employees structured to 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
- **Safe and Welcoming Schools:** Increased the number of SROs and other security personnel for elementary schools, security detection systems and measures at middle and high schools, additional student crisis prevention training for staff, online system to manage student and support student behavior incidents and consequences, increased funding for custodial supplies, and HVAC, roof, carpet, and cyber security networks system enhancements.
- **Funding Literacy Proficiency:** 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:** Additional funding for online system for college and career exploration and planning activities for all middle and high school students.
- **Each and Every Student:** 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, and implement a professional name reading system used at all High School graduations.

The M & O millage rate was reduced from 19.10 mills to 18.70 mills and the Debt Service millage rate remained unchanged at 1.45 mills.

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 was reduced 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.

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.

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.

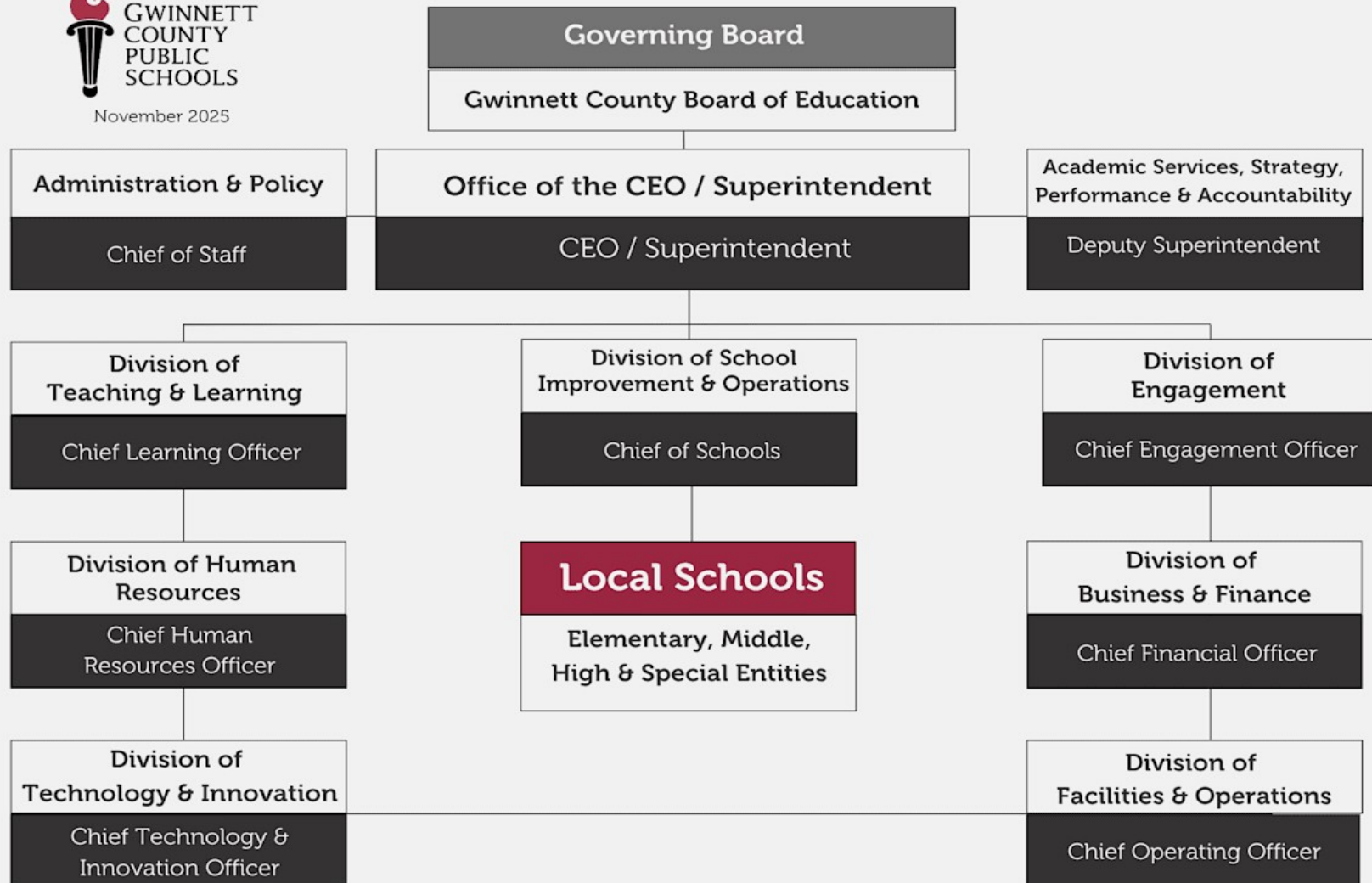
operations of the school district, accounts for \$1.795 billion of the total. This represents a 3.7% increase in the General Fund that can be attributed to salary improvements, mandated employer benefit increases, and costs associated with an increase in the number of students served. GCPS will receive 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, 2% cost-of-living increase for all employees not paid on the teacher salary schedule, 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.

FY2019

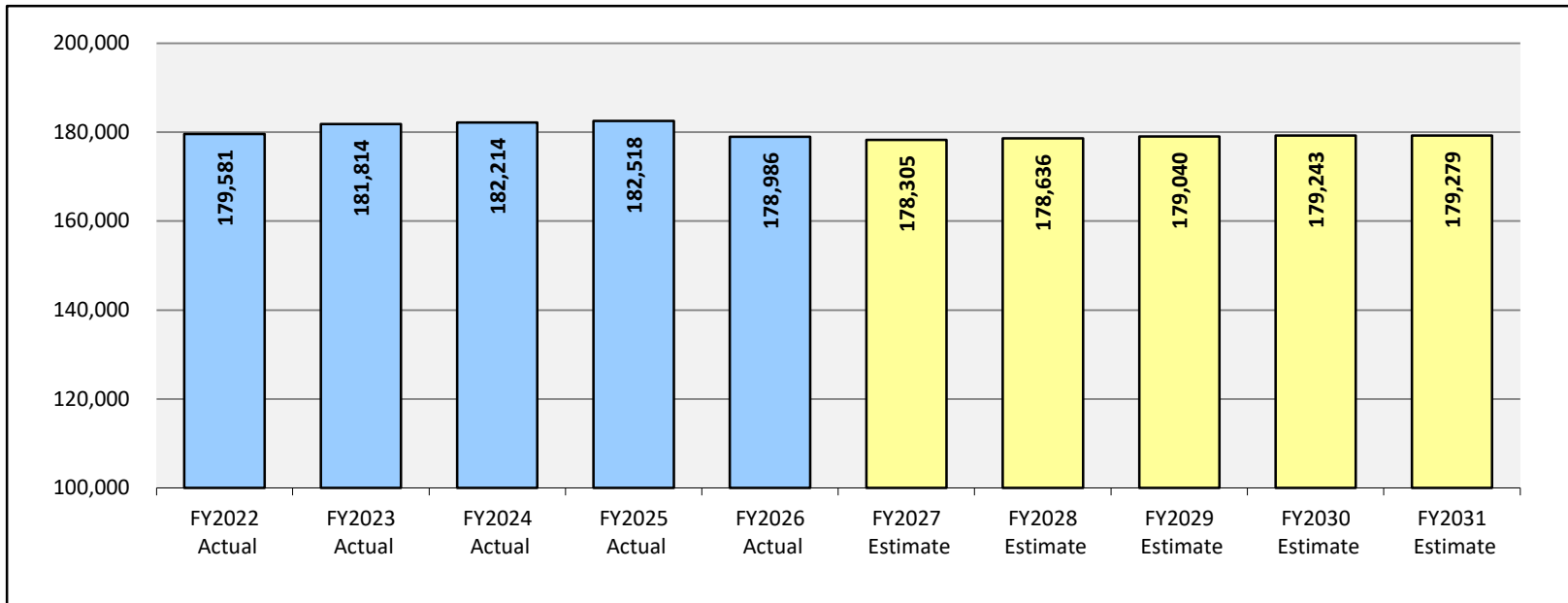
Growth in the property tax digest for the fifth straight year and additional revenue from the state, including the elimination of austerity reductions, means that GCPS will be able to balance its budget, provide raises for its employees, and implement some improvement items. The Recommended Budget calls 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, 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. The M & O and Debt Service millage rate for FY2019 are 19.80 mills and 1.95 mills.



Enrollment Estimate (Estimate for budget purpose only)					
	FY2027	FY2028	FY2029	FY2030	FY2031
Enrollment Projection	178,305	178,636	179,040	179,243	179,279
Change from prior year	(681)	331	404	203	36

Five Year History of Enrollment					
	FY2022	FY2023	FY2024	FY2025	FY2026
Enrollment Actual	179,581	181,814	182,214	182,518	178,986
Change from prior year	2,180	2,233	400	304	(3,532)



- 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.

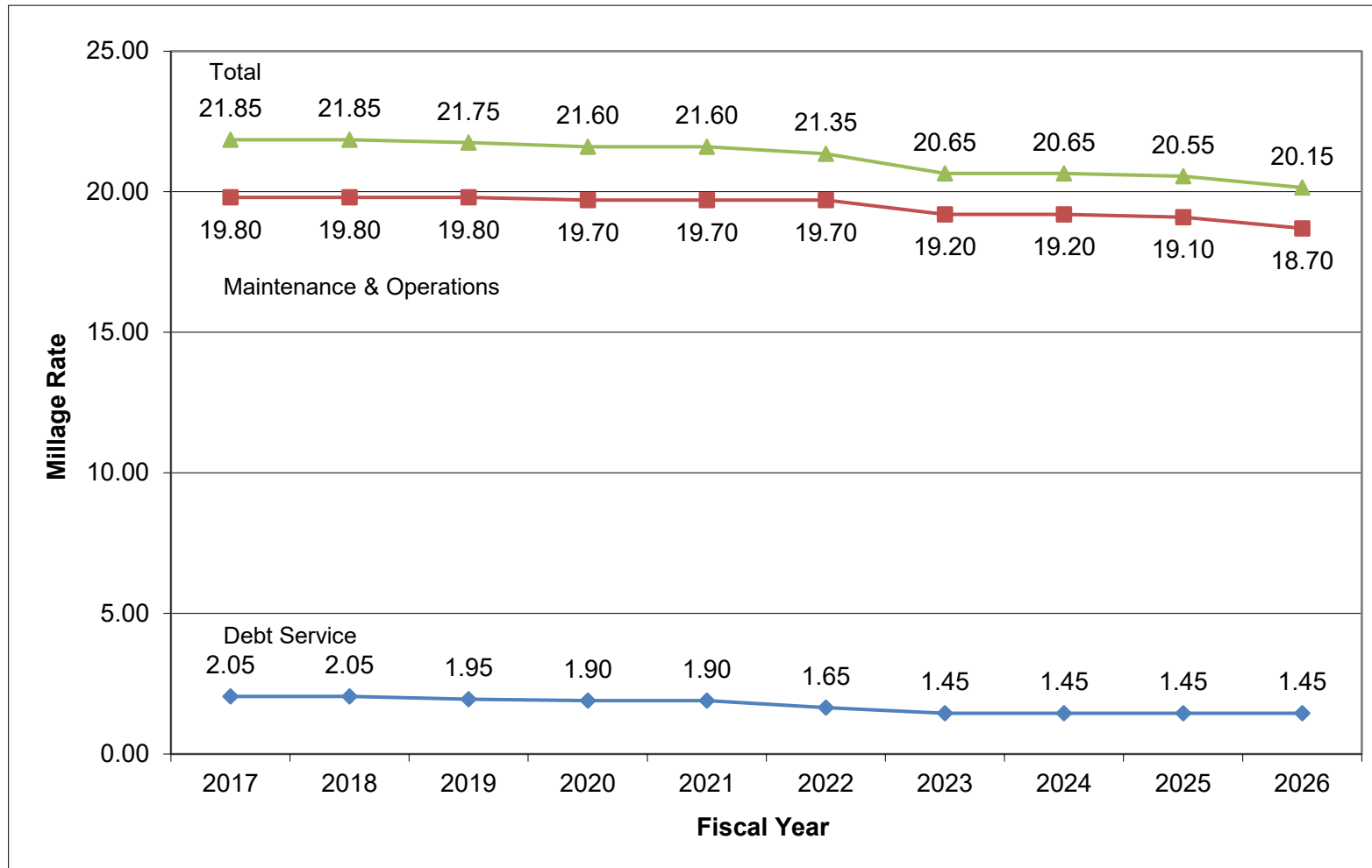
For vehicles that continue to be owned prior to the initial legislative change March 1, 2013, ad valorem taxes (assessed at 40% of the value of the vehicle) will continue to be paid and collected on the birthdate of the vehicle owner. (O.C.G.A. 48-5C-1)

Intangible Recording Tax

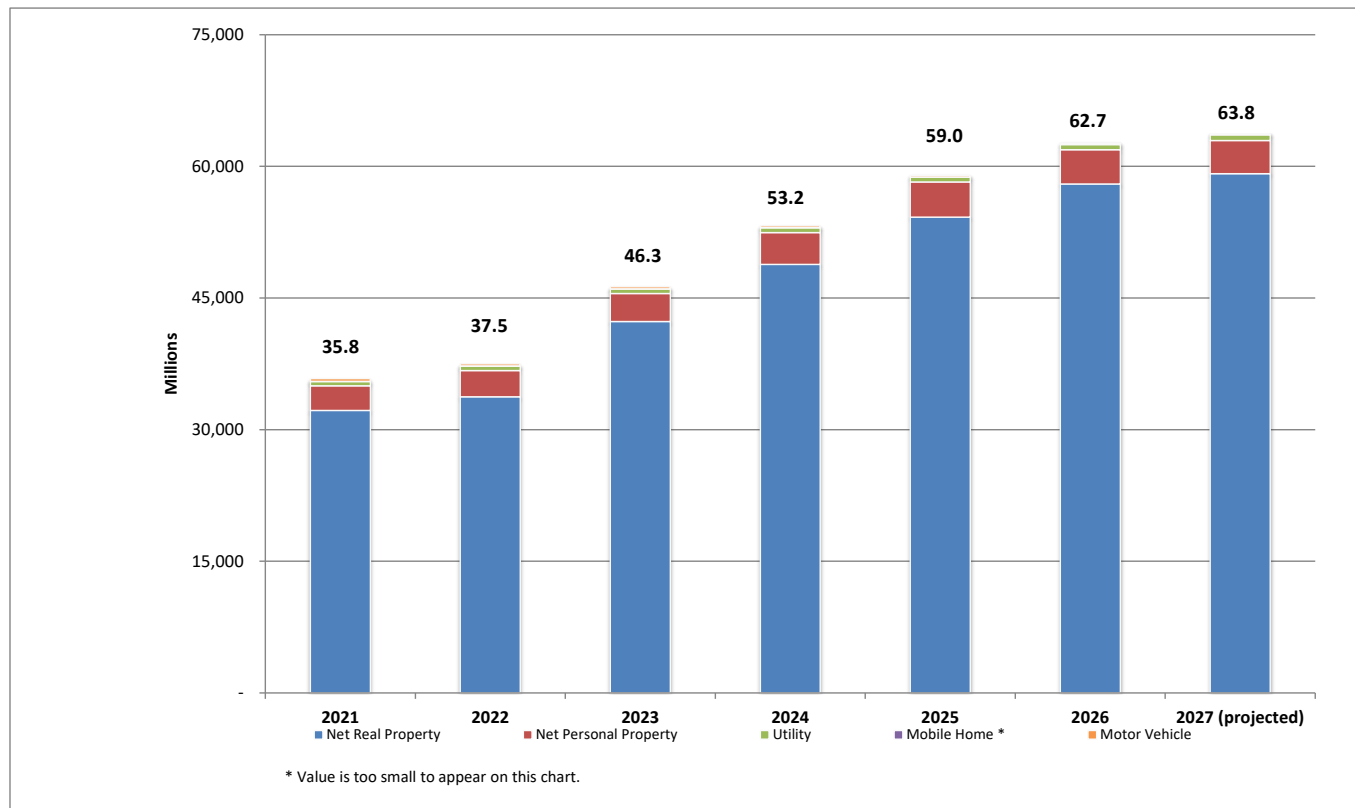
The Georgia Intangible Recording Tax is paid to the Clerk of Superior Court by holders of long-term notes secured by real estate. The rate is \$1.50 for each \$500 or fractional part of the face amount of the note. The maximum amount of recording tax on any single note is \$25,000. (O.C.G.A. 48-6-60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

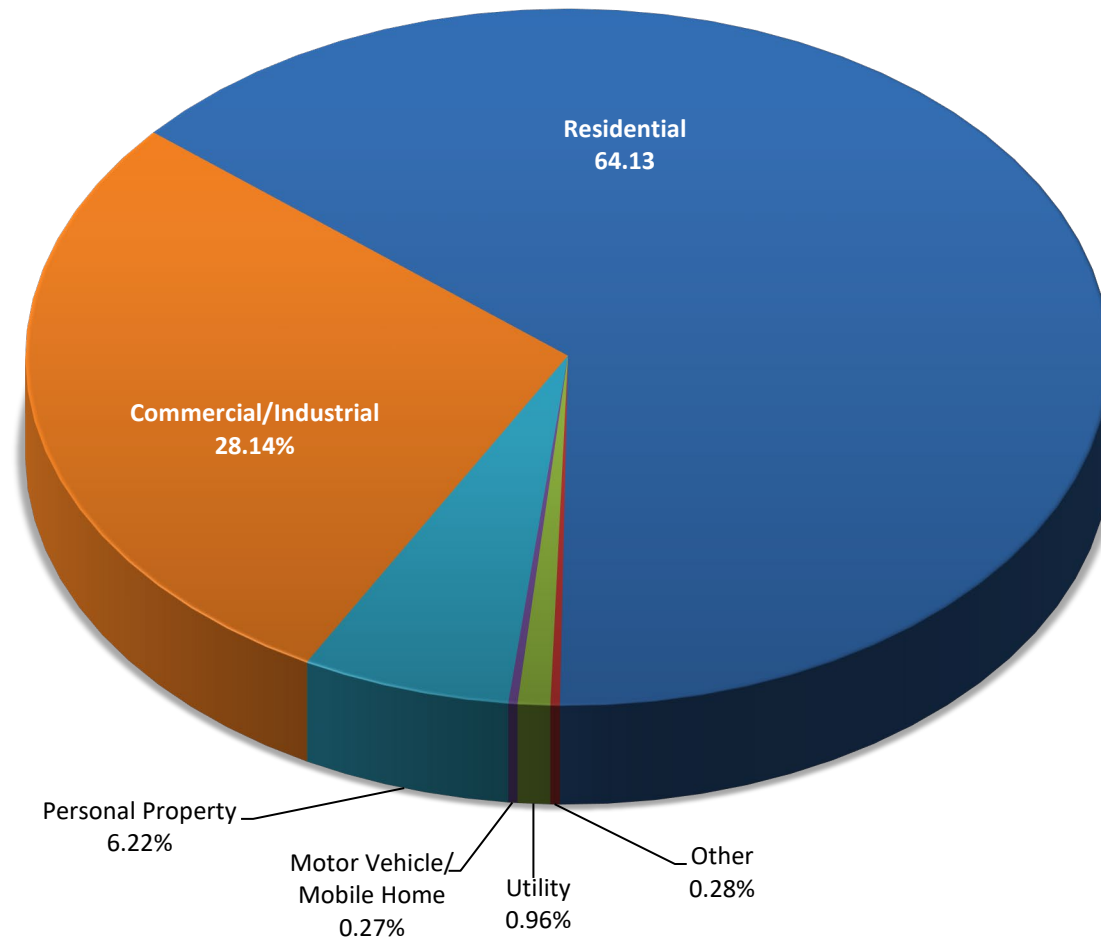


FY2027 millage rate will be set at a meeting in August 2026.



Fiscal Year (Value in Millions)	2021	2022	2023	2024	2025	2026	2027 (projected)
Net Real Property	32,187.38	33,736.10	42,327.84	48,828.09	54,212.81	57,994.69	59,162.42
Net Personal Property	2,808.35	2,997.85	3,195.00	3,632.66	4,016.35	3,898.21	3,783.56
Utility	494.74	515.21	522.53	545.59	545.59	603.25	666.99
Mobile Home *	10.25	10.45	11.10	11.60	11.67	13.27	15.08
Sub Total - Excl MV	35,500.72	37,259.61	46,056.47	53,017.94	58,786.42	62,509.42	63,628.05
Motor Vehicle	305.35	243.40	213.26	206.51	182.54	156.98	135.01
Total Net M&O Digest	35,806.07	37,503.01	46,269.73	53,224.45	58,968.96	62,666.40	63,763.06

	<u>2022 - 2023</u>		<u>2023 - 2024</u>		<u>2024 - 2025</u>		<u>2025 - 2026</u>		<u>2026 - 2027</u>	
	M&O	19.20	M&O	19.20	M&O	19.10	M&O	18.70	M&O	-
	Debt	1.45	Debt	1.45	Debt	1.45	Debt	1.45	Debt	-
<u>\$100,000 Home</u>										
M&O:	\$	691.20	\$	691.20	\$	687.60	\$	673.20	FY2027 millage rate will be set at a meeting in August 2026.	
Debt Service:		58.00		58.00		58.00		58.00		
Total:	\$	749.20	\$	749.20	\$	745.60	\$	731.20		
<u>\$150,000 Home</u>										
M&O:	\$	1,075.20	\$	1,075.20	\$	1,069.60	\$	1,047.20		
Debt Service:		87.00		87.00		87.00		87.00		
Total:	\$	1,162.20	\$	1,162.20	\$	1,156.60	\$	1,134.20		
<u>\$200,000 Home</u>										
M&O:	\$	1,459.20	\$	1,459.20	\$	1,451.60	\$	1,421.20		
Debt Service:		116.00		116.00		116.00		116.00		
Total:	\$	1,575.20	\$	1,575.20	\$	1,567.60	\$	1,537.20		
<u>\$250,000 Home</u>										
M&O:	\$	1,843.20	\$	1,843.20	\$	1,833.60	\$	1,795.20		
Debt Service:		145.00		145.00		145.00		145.00		
Total:	\$	1,988.20	\$	1,988.20	\$	1,978.60	\$	1,940.20		



Revenue from the State of Georgia is earned primarily on a per student or full-time equivalency FTE basis. There are 19 direct instructional programs defined by the State of Georgia for which local school districts earn FTE revenue. Each program is assigned a "weight" and the weight is an indication of the relative cost of each program compared to the base student cost assigned a weight of 1.00 in grades 9 - 12.

The 19 programs as defined by the State of Georgia and their estimated weights and estimated values for FY2027 are:

<u>Program</u>	<u>FY2027 Weight</u>	<u>FY2027 Value</u>
Kindergarten	1.6920	\$ 5,488.81
Kindergarten Early Intervention	2.0979	\$ 6,805.59
Grades 1-3	1.3038	\$ 4,229.36
Grades 1-3 Early Intervention	1.8410	\$ 5,972.17
Grades 4-5	1.0421	\$ 3,380.37
Grades 4-5 Early Intervention	1.8363	\$ 5,956.69
Grades 6-8	1.0353	\$ 3,358.46
Middle School Programs	1.1445	\$ 3,712.70
Grades 9-12	1.0000	\$ 3,243.94
Career, Technical, & Agricultural Educ. Lab (CTAE Lab)	1.1754	\$ 3,812.78
Special Ed. - Category I	2.4792	\$ 8,042.31
Special Ed. - Category II	2.9259	\$ 9,491.55
Special Ed. - Category III	3.7212	\$ 12,071.35
Special Ed. - Category IV	6.0210	\$ 19,531.89
Special Ed. - Category V	2.5327	\$ 8,215.77
Gifted	1.7359	\$ 5,631.02
Remedial Education	1.3710	\$ 4,447.58
Alternative Education	1.5041	\$ 4,879.28
ESOL Program	2.6356	\$ 8,549.89

The above weights and values are estimates based on currently available data. The State of Georgia's FY2027 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 \$38.2 million in FY27.

♦ 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 FY27, the "Local Five-Mill Share" for Gwinnett County Public Schools is projected to be \$262.2 million.

♦ Educational Equalization Funding Grant

- * Equalization grants are additional State funds earned by school districts above the core QBE formula earnings. These funds are intended to narrow the gap between systems in terms of property tax "wealth per student" (WPS). The amount of the grant each year is determined by a system's property tax WPS in relation to the statewide average for school systems. Legislation passed during the 2012 session (HB824) enacted changes to the grant program including the method for calculating and distributing funds.
- * Gwinnett County Public Schools began qualifying for equalization funding in FY08 and has received this funding each year thereafter. The district's projected funding appropriation for FY27 is \$164.8 million.
- * Gwinnett County Public Schools will rank 82nd 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><tr><td>1</td><td>-</td><td>21</td><td>=</td><td>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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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 <table><tr><td>1</td><td>-</td><td>749</td><td>=</td><td>1.00</td></tr><tr><td>750</td><td>-</td><td>999</td><td>=</td><td>1.50</td></tr><tr><td>1,000</td><td>-</td><td>1,249</td><td>=</td><td>2.00</td></tr><tr><td>1,250</td><td>-</td><td>1,499</td><td>=</td><td>2.50</td></tr><tr><td>1,500</td><td>-</td><td>1,749</td><td>=</td><td>3.00</td></tr><tr><td>1,750</td><td>-</td><td>1,999</td><td>=</td><td>3.50</td></tr></table> (2,000 & over = additional 0.50 counselor for each additional 250 students)	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	School <table><tr><td>1</td><td>-</td><td>749</td><td>=</td><td>1.00</td></tr><tr><td>750</td><td>-</td><td>999</td><td>=</td><td>2.00</td></tr><tr><td>1,000</td><td>-</td><td>1,249</td><td>=</td><td>2.50</td></tr><tr><td>1,250</td><td>-</td><td>1,499</td><td>=</td><td>3.00</td></tr><tr><td>1,500</td><td>-</td><td>1,749</td><td>=</td><td>3.50</td></tr><tr><td>1,750</td><td>-</td><td>1,999</td><td>=</td><td>4.00</td></tr><tr><td>2,000</td><td>-</td><td>2,249</td><td>=</td><td>4.50</td></tr><tr><td>2,250</td><td>-</td><td>2,499</td><td>=</td><td>5.00</td></tr><tr><td>2,500</td><td>-</td><td>2,749</td><td>=</td><td>5.50</td></tr><tr><td>2,750</td><td>-</td><td>2,999</td><td>=</td><td>6.00</td></tr></table> (3,000 & over = additional 0.50 counselor for each additional 250 students)	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	School <table><tr><td>1</td><td>-</td><td>680</td><td>=</td><td>1.00</td></tr><tr><td>681</td><td>-</td><td>909</td><td>=</td><td>1.50</td></tr><tr><td>910</td><td>-</td><td>1,129</td><td>=</td><td>2.00</td></tr><tr><td>1,130</td><td>-</td><td>1,349</td><td>=</td><td>2.50</td></tr><tr><td>1,350</td><td>-</td><td>1,569</td><td>=</td><td>3.00</td></tr><tr><td>1,570</td><td>-</td><td>1,789</td><td>=</td><td>3.50</td></tr><tr><td>1,790</td><td>-</td><td>2,009</td><td>=</td><td>4.00</td></tr><tr><td>2,010</td><td>-</td><td>2,229</td><td>=</td><td>4.50</td></tr><tr><td>2,230</td><td>-</td><td>2,449</td><td>=</td><td>5.00</td></tr><tr><td>2,450</td><td>-</td><td>2,669</td><td>=</td><td>5.50</td></tr><tr><td>2,670</td><td>-</td><td>2,889</td><td>=</td><td>6.00</td></tr><tr><td>2,890</td><td>-</td><td>3,109</td><td>=</td><td>6.50</td></tr><tr><td>3,110</td><td>-</td><td>3,329</td><td>=</td><td>7.00</td></tr><tr><td>3,330</td><td>-</td><td>3,549</td><td>=</td><td>7.50</td></tr><tr><td>3,550</td><td>-</td><td>3,769</td><td>=</td><td>8.00</td></tr><tr><td>3,770</td><td>-</td><td>3,989</td><td>=</td><td>8.50</td></tr></table> (3,990 & over = additional 0.5 counselor for each additional 220 students)	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
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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					
Assistant Principal	Enrollment		FRL %	0	50	75	Enrollment		FRL %	0	50	75	Enrollment		FRL %	0	50	75
	Min	Max		49.99 A	74.99 B	100 C	Min	Max		49.99 A	74.99 B	100 C	Min	Max		49.99 A	74.99 B	100 C
	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
	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 Oakland Meadow which is allocated differently. See point value chart		
Type I Intervention (Socio-Economic)	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.	

Category	Elementary		Middle	High
Type II Intervention (Student Mobility)	Mobility Rate	Extra Points	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.	
	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)	Number Sp Ed		Does not include Buice Center (Bridge, STRIVE/ADAPT Programs), both GIVE Centers, and Oakland Meadow.	
	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>		<u>6-8</u>	<u>9-12</u>
	1:35 Segments		1:40 Segments	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

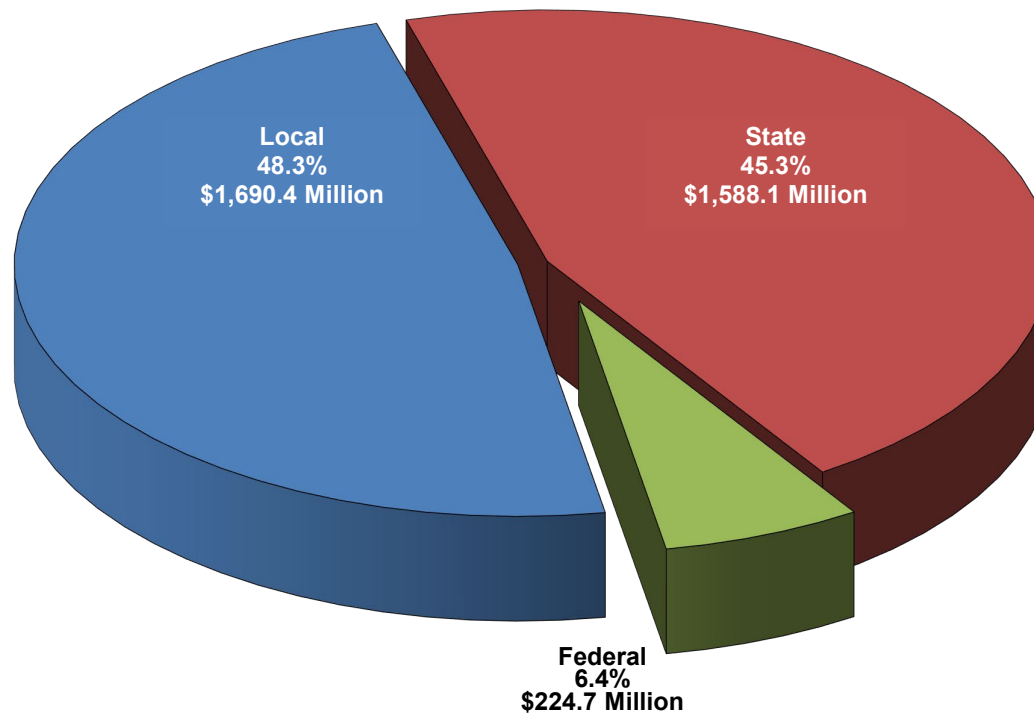
Elementary Schools International Baccalaureate Allocated per participating school. Interpretation Services Allocation determined by Teaching & Learning Division Special Education Supplies \$300 per Special Ed teacher per school Early Childhood Program Supplies (Pre-K) \$500 per facility based teacher \$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.
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		
Budgeted Downloaded Funds to Local Schools - FY2027		Page 30

Performance Step	L-1	L-2	L-3	L-4
0	61,146	66,276	70,782	76,480
1	62,004	67,300	71,993	77,820
2	62,862	68,324	73,204	79,160
3	63,720	69,348	74,415	80,500
4	64,578	70,372	75,626	81,840
5	65,436	71,396	76,837	83,180
6	66,294	72,420	78,048	84,520
7	67,152	73,444	79,259	85,860
8	68,010	74,468	80,470	87,200
9	68,868	75,492	81,681	88,540
10	69,726	76,516	82,892	89,880
11	70,584	77,540	84,103	91,220
12	71,442	78,564	85,314	92,560
13	72,300	79,588	86,525	93,900
14	73,158	80,612	87,736	95,240
15	74,016	81,636	88,947	96,580
16	74,874	82,660	90,158	97,920
17	75,732	83,684	91,369	99,260
18	76,590	84,708	92,580	100,600
19	77,448	85,732	93,791	101,940
20	78,306	86,756	95,002	103,280
21	79,164	87,780	96,213	104,620
22	80,022	88,804	97,424	105,960
23	80,880	89,828	98,635	107,300
24	81,738	90,852	99,846	108,640
25	82,596	91,876	101,057	109,980
26	83,454	92,900	102,268	111,320
27	84,312	93,924	103,479	112,660
28	85,170	94,948	104,690	114,000

Gwinnett County Public Schools

Total Budget

FY2027 Public Budget Document

Total Revenue \$3,503.2 Million**Local:**

Property Taxes:	
Operations	\$ 1,220.3
Debt Service	86.5
SPLOST	246.0
Investment Income	31.2
School Food Sales	22.0
Local School Income	29.0
Other Local Revenue	55.4
Total	\$ 1,690.4

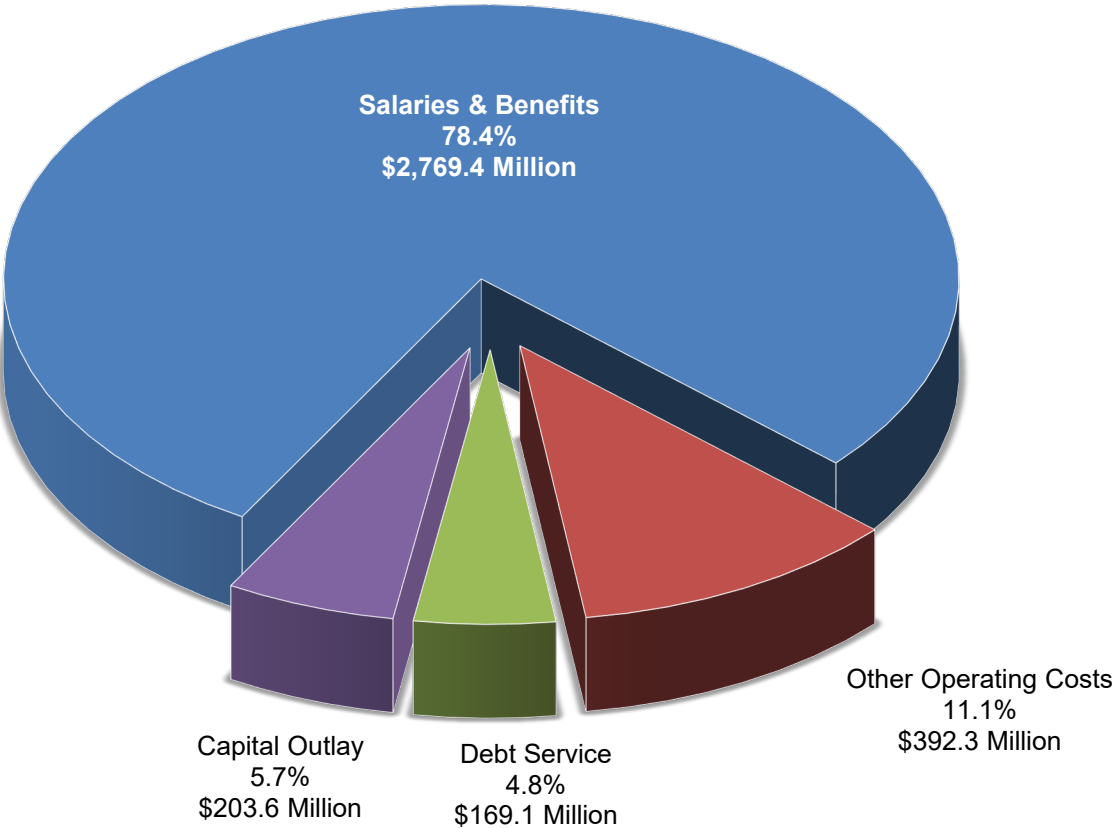
State:

QBE Revenue:	\$ 1,478.0
School Food Grants:	2.8
PreK - 12 Grants	107.3
Total	\$ 1,588.1

Federal

School Food Grants	\$ 103.0
PreK - 12 Grants	118.7
College & Career	3.0
Total	\$ 224.7

Total Expenditures \$3,534.4 Million



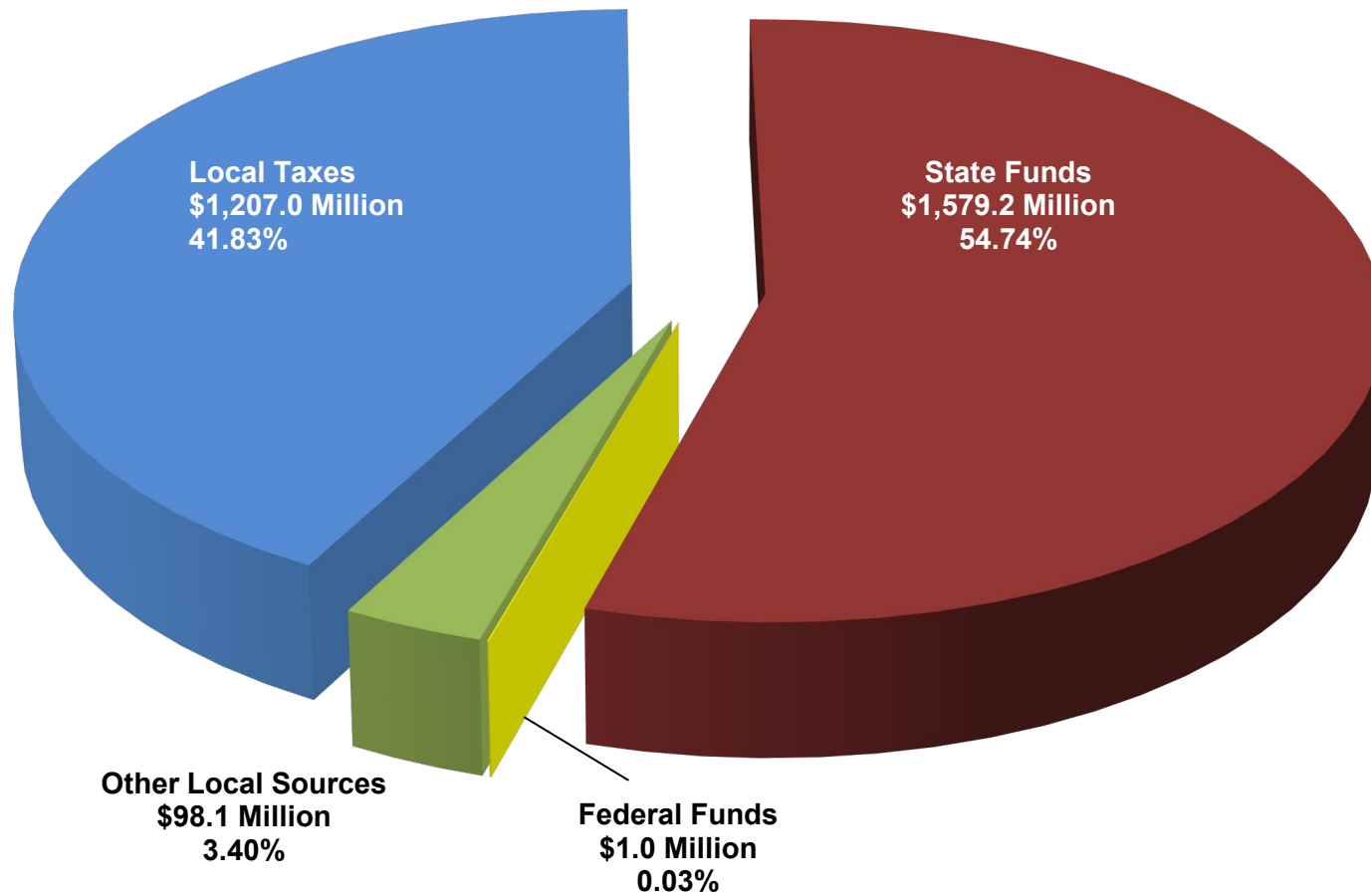
	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Enterprise Fund	Internal Service Fund	Consolidated Funds
<u>Anticipated Funds Available</u>							
Local Taxes	\$ 1,211,109,939	\$ -	\$ -	\$ 86,497,479	\$ -	\$ -	\$ 1,297,607,418
Other Local Sources	94,068,860	1,229,071	253,500,000	4,500,000	22,136,923	17,350,000	392,784,854
State Funding	1,579,161,507	2,647,612	3,500,000	-	2,768,361	-	1,588,077,480
Federal Funding	1,000,000	119,731,635	-	1,000,000	103,017,857	-	224,749,492
Total Revenue Anticipated	2,885,340,306	123,608,318	257,000,000	91,997,479	127,923,141	17,350,000	3,503,219,244
Transfers From Other Funds	-	4,052,910	5,554,972	95,250,000	-	660,602	105,518,484
Fund Balance Reserves	-	-	-	-	-	-	-
Beginning Balance 7/1/2026	380,213,435	3,640,982	425,363,320	87,087,105	(3,280,212)	13,261,717	906,286,347
Total Funds Available	<u>\$ 3,265,553,741</u>	<u>\$ 131,302,210</u>	<u>\$ 687,918,292</u>	<u>\$ 274,334,584</u>	<u>\$ 124,642,929</u>	<u>\$ 31,272,319</u>	<u>\$ 4,515,024,075</u>
<u>Operating Budget Expenditures</u>							
Instruction	\$ 1,886,817,123	\$ 86,462,983	\$ -	\$ -	\$ -	\$ -	\$ 1,973,280,106
Student Support Services	148,572,327	11,789,857	-	-	-	-	160,362,184
Improvement of Instruction	65,796,485	16,706,524	-	-	-	-	82,503,009
Media Services	30,864,161	14,957	-	-	-	-	30,879,118
School Administration Services	235,056,945	284,905	-	-	-	-	235,341,850
Subtotal - Instructional Services	<u>2,367,107,041</u>	<u>115,259,226</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,482,366,267</u>
General Administration	5,249,441	1,832,056	-	-	-	-	7,081,497
Business Support Services	46,376,009	1,583,763	-	-	-	8,817,119	56,776,891
*Maintenance & Operations	194,060,994	780,819	-	-	-	5,372,388	200,214,201
Transportation	172,925,545	511,144	-	-	-	638,000	174,074,689
Central Support Services	94,845,776	4,865,258	-	-	-	77,825	99,788,859
Federal Programs	-	4,370,490	-	-	-	-	4,370,490
School Nutrition	-	-	-	-	140,231,957	-	140,231,957
Enterprise Ops	-	-	-	-	-	831,569	831,569
Facility Planning/Construction	61,988	-	-	-	-	-	61,988
Total Operating Expenditures	<u>2,880,626,794</u>	<u>129,202,756</u>	<u>-</u>	<u>-</u>	<u>140,231,957</u>	<u>15,736,901</u>	<u>3,165,798,408</u>
Capital Projects	-	-	199,581,954	-	-	-	199,581,954
Debt Service	-	-	-	169,078,730	-	-	169,078,730
Total Expenditures	<u>2,880,626,794</u>	<u>129,202,756</u>	<u>199,581,954</u>	<u>169,078,730</u>	<u>140,231,957</u>	<u>15,736,901</u>	<u>3,534,459,092</u>
Transfers to Other Funds	4,713,512	-	100,804,972	-	-	-	105,518,484
Ending Balance 6/30/2027	<u>380,213,435</u>	<u>2,099,454</u>	<u>387,531,366</u>	<u>105,255,854</u>	<u>(15,589,028)</u>	<u>15,535,418</u>	<u>875,046,499</u>
Total Expenditures & End of Year Balances	<u>\$ 3,265,553,741</u>	<u>\$ 131,302,210</u>	<u>\$ 687,918,292</u>	<u>\$ 274,334,584</u>	<u>\$ 124,642,929</u>	<u>\$ 31,272,319</u>	<u>\$ 4,515,024,075</u>

*Includes Safety and Security

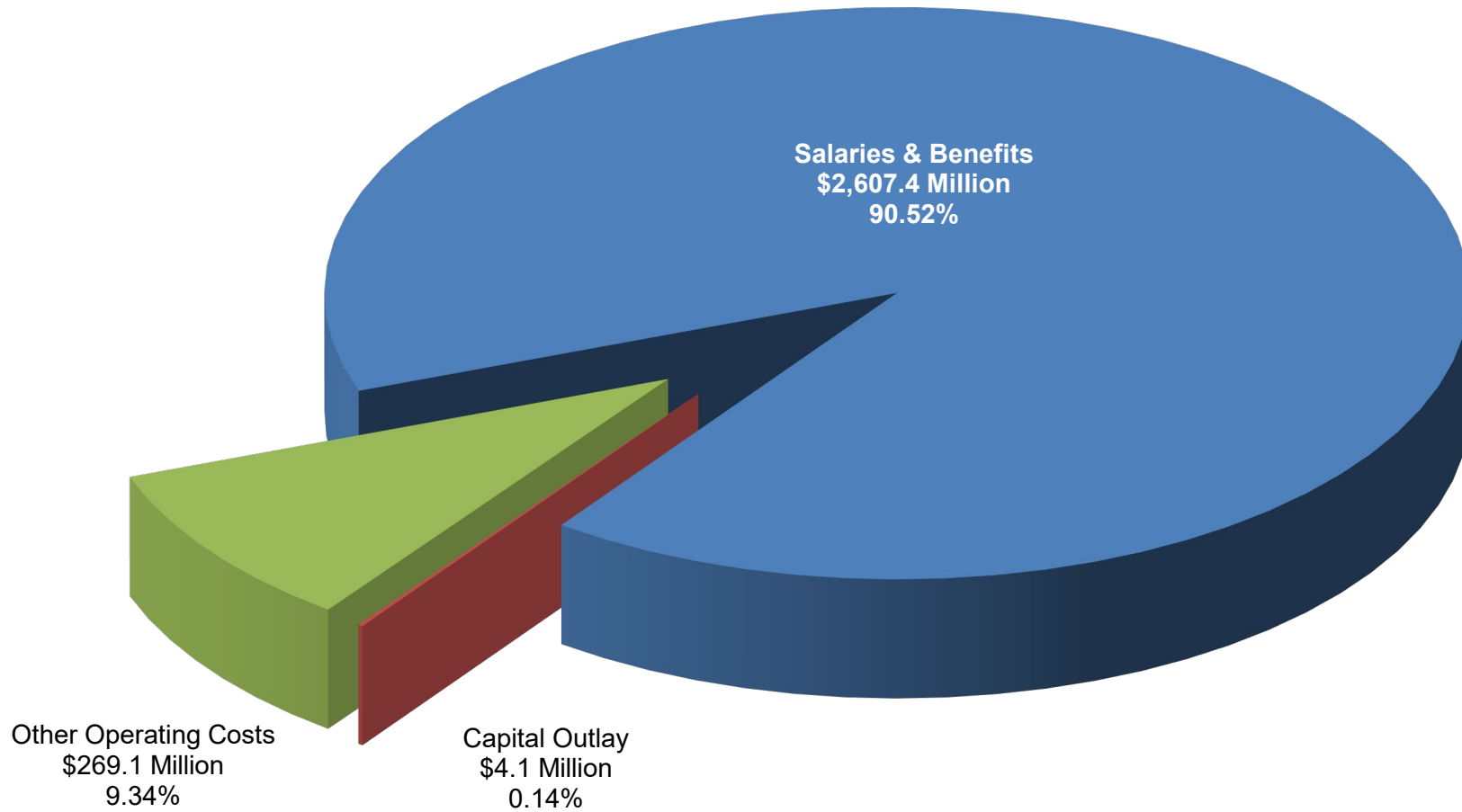
Gwinnett County Public Schools

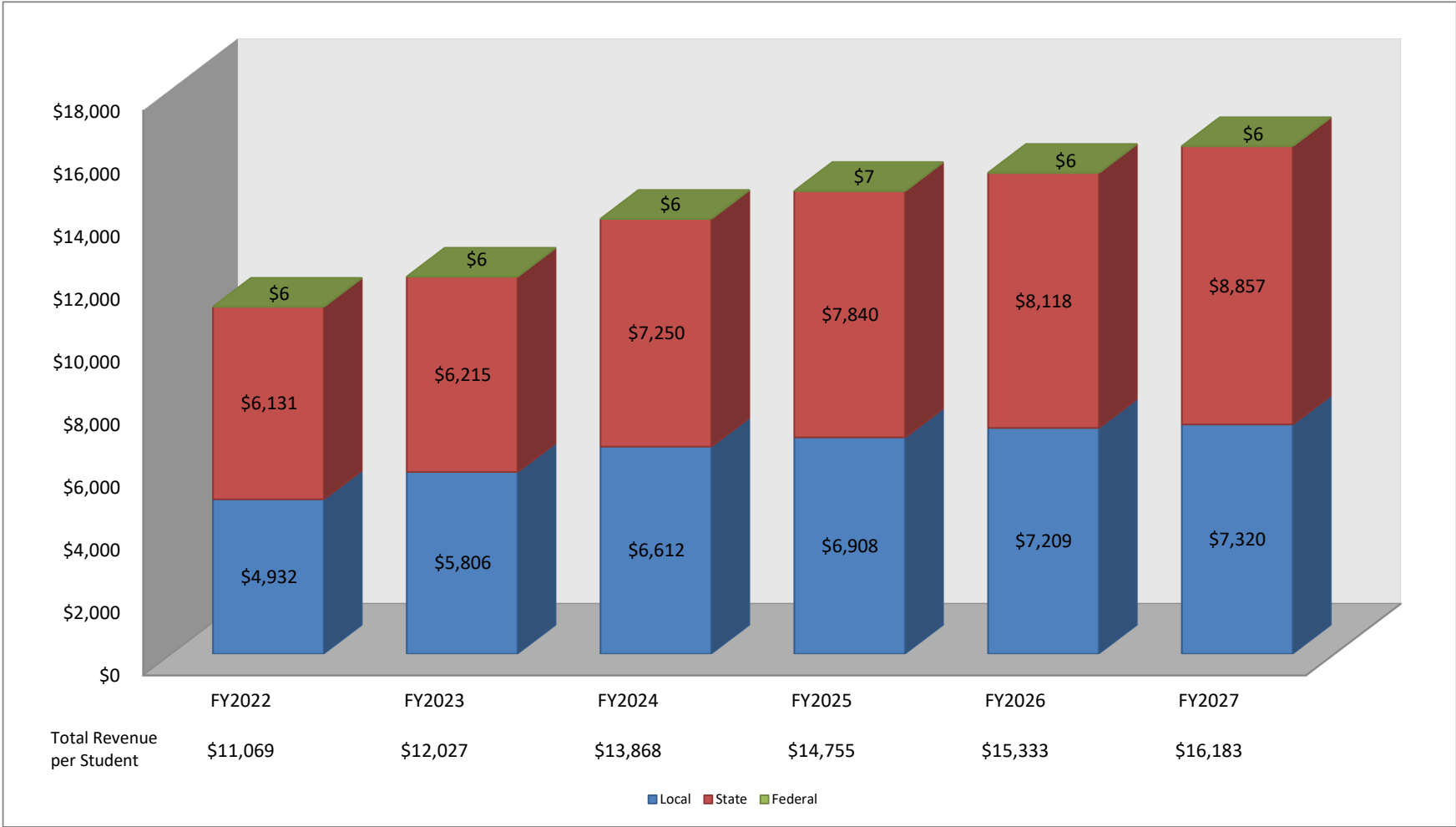
General Fund

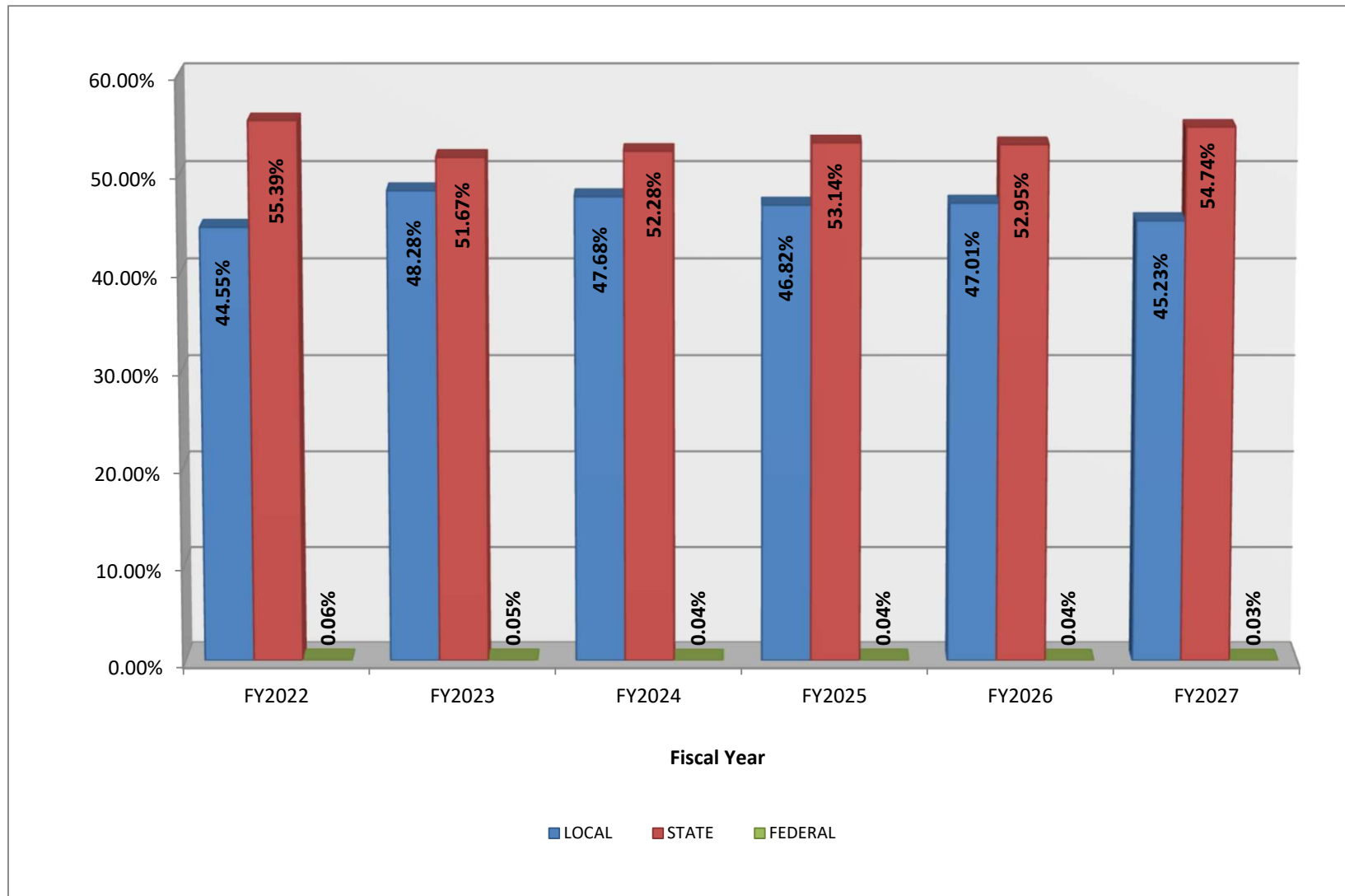
FY2027 Public Budget Document

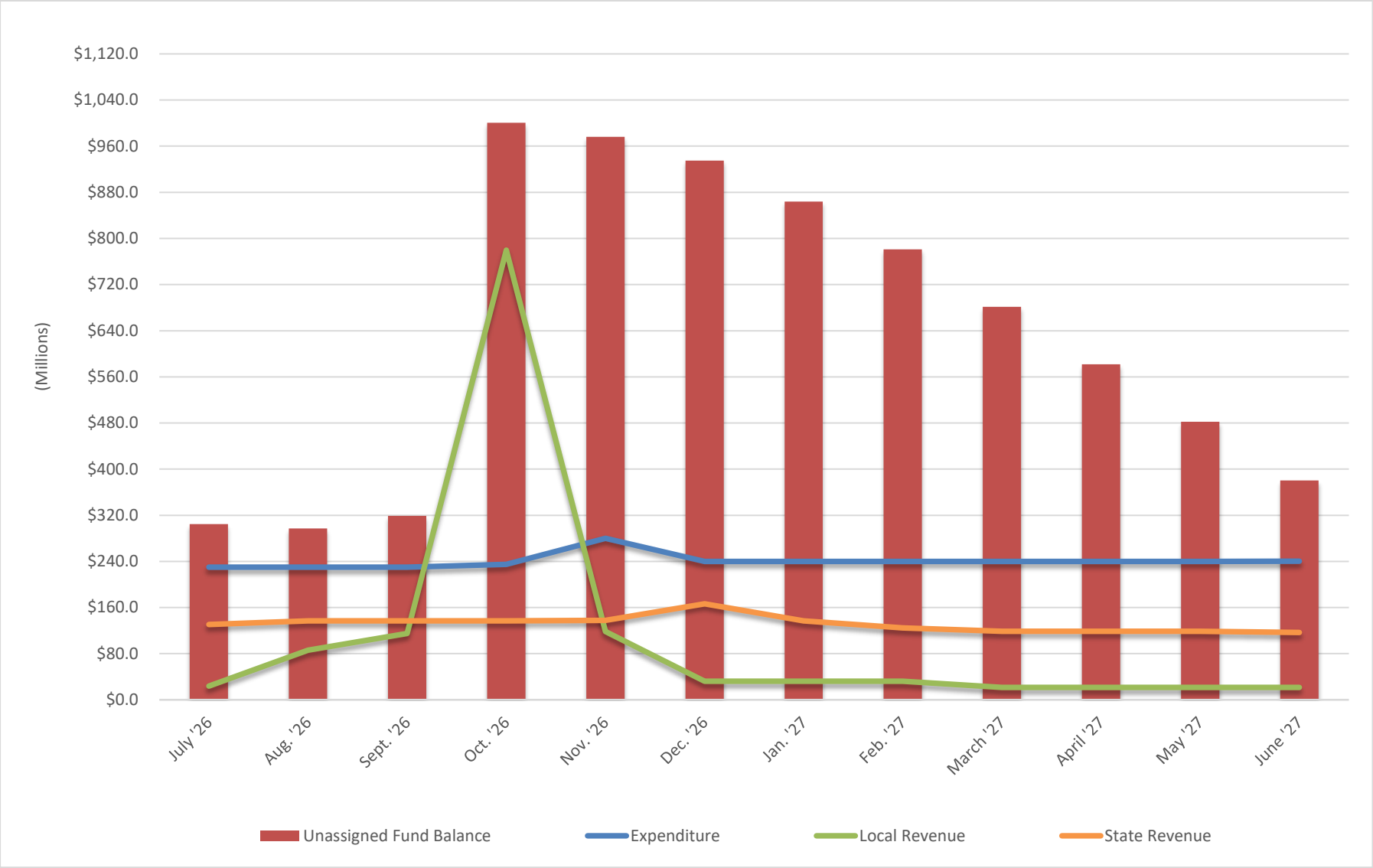
Total General Fund Revenue \$2,885.3 Million

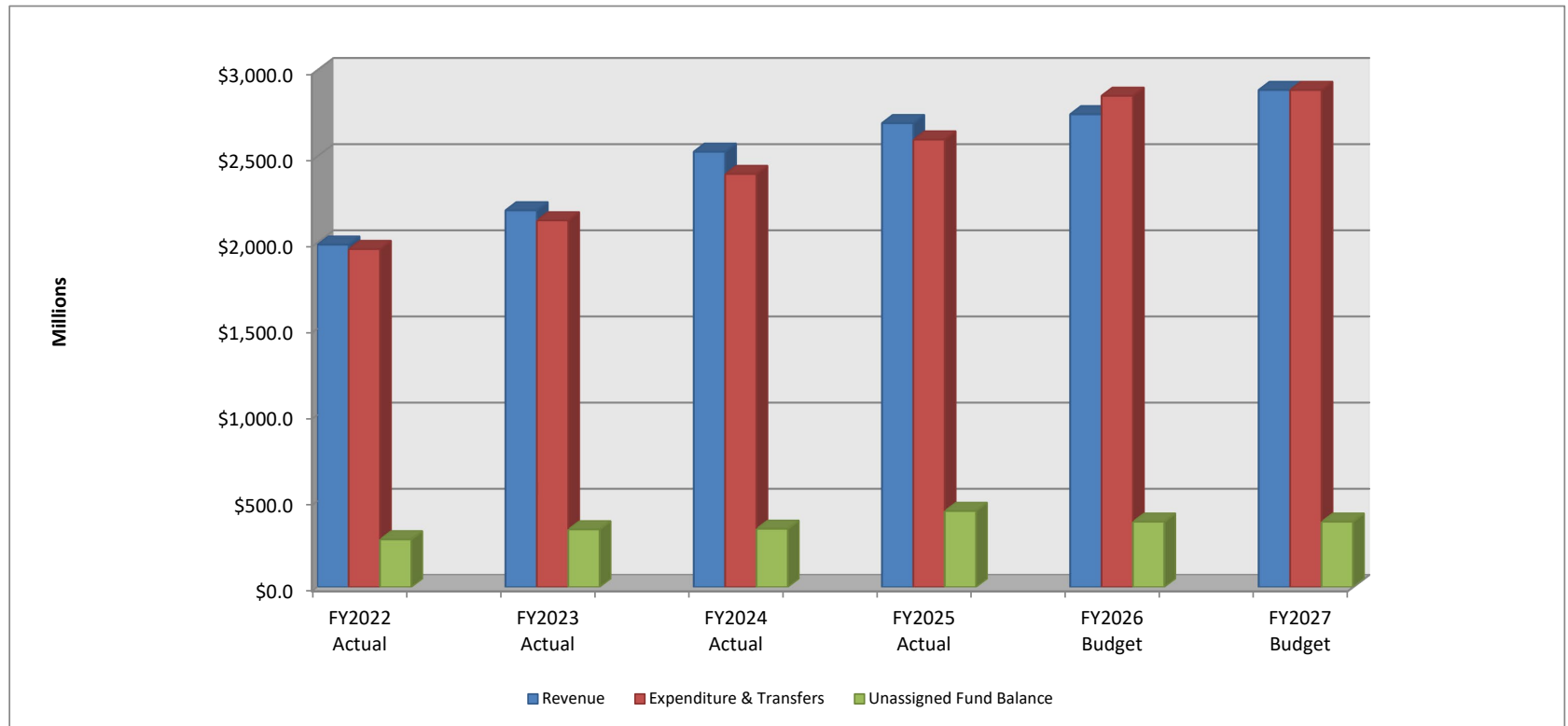
Total General Fund Expenditures \$2,880.6 Million





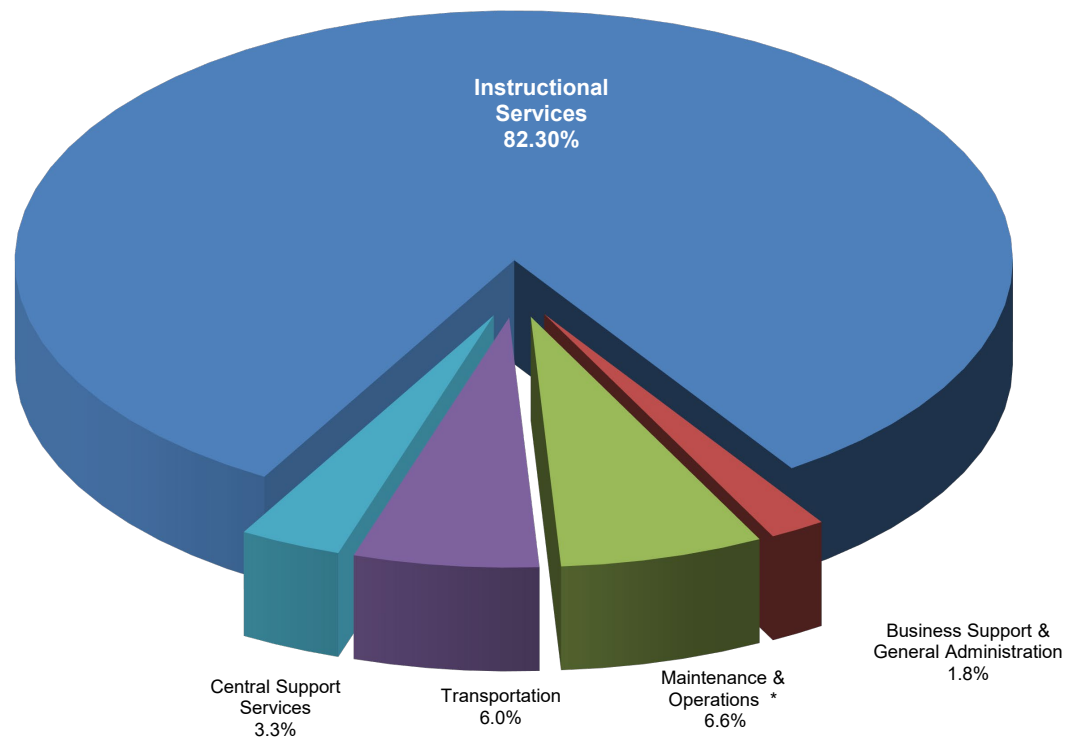






(\$ in millions)

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget
Revenue	\$1,987.80	\$2,186.80	\$2,526.90	\$2,693.00	\$2,744.50	\$2,885.30
Expenditure & Transfers	\$1,962.40	\$2,128.60	\$2,397.90	\$2,598.00	\$2,851.50	\$2,885.30
Unassigned Fund Balance	\$277.50	\$335.50	\$338.90	\$442.40	\$380.20	\$380.20
Fund Balance as a percentage of Expenditures & Transfers:	14.1%	15.8%	14.1%	17.0%	13.3%	13.2%



*Includes Safety and Security

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget
Instruction	64.8%	65.7%	66.2%	66.0%	63.9%	65.5%
Student Support Services	3.2%	3.0%	3.0%	3.3%	5.3%	5.2%
Improvement of Instructional Services	2.0%	1.8%	2.0%	2.1%	2.5%	2.3%
Educational Media Services	1.3%	1.2%	1.2%	1.1%	1.1%	1.1%
School Administration	8.9%	8.8%	8.9%	8.6%	8.0%	8.2%
Subtotal - Instructional Services	80.2%	80.5%	81.3%	81.1%	80.8%	82.3%
General Administration	0.3%	0.2%	0.2%	0.2%	0.2%	0.2%
Business Support Services	1.7%	1.7%	1.6%	1.6%	2.2%	1.6%
*Maintenance and Operations	7.4%	7.1%	6.9%	6.9%	6.9%	6.6%
Transportation	6.7%	6.7%	6.7%	6.3%	6.2%	6.0%
Central Support Services	3.7%	3.8%	3.3%	3.9%	3.7%	3.3%
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

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget
<u>Local Revenue:</u>						
Ad Valorem Taxes	\$ 824,037,868	\$ 963,159,346	\$ 1,080,129,971	\$ 1,130,203,965	\$ 1,186,280,038	\$ 1,207,039,939
Other Local Taxes	104,107	-	9,967,748	17,150,714	13,000,000	13,227,500
Investment Income	(2,317,045)	19,287,754	36,845,773	40,297,020	25,801,384	19,000,000
Summer School Tuition / Online Campus	2,316,088	2,423,787	2,865,530	1,853,460	3,265,000	3,300,000
Local School Reimbursables	26,124,570	34,171,683	35,482,988	36,334,692	29,000,000	29,000,000
Other Local Revenue	35,381,282	36,648,334	39,444,568	34,920,028	33,015,851	33,611,360
Subtotal - Local Revenue	885,646,870	1,055,690,904	1,204,736,578	1,260,759,879	1,290,362,273	1,305,178,799
<u>State & Federal Revenue:</u>						
QBE	1,161,410,556	1,232,587,994	1,397,606,704	1,510,007,744	1,544,560,304	1,575,240,848
Five Mill Buy In	(198,659,751)	(204,187,838)	(222,256,217)	(254,748,160)	(257,359,864)	(262,152,435)
State Categorical Grants	43,977,332	54,690,770	11,000,900	45,710,311	43,932,710	42,175,402
Equalization Grant	84,586,097	34,758,014	88,012,744	108,866,225	100,608,122	164,840,446
Formula Adjustment (Austerity)	-	-	-	-	-	-
Other Dept. of Ed. Grants	9,734,073	12,102,964	46,677,467	21,095,092	21,312,963	59,016,746
Funds from Other State Agencies	1,784	1,380	1,380	-	40,500	40,500
Federal Grants	1,112,986	1,135,940	1,127,490	1,283,513	1,000,000	1,000,000
Subtotal - State & Federal Revenue	1,102,163,077	1,131,089,224	1,322,170,468	1,432,214,725	1,454,094,735	1,580,161,507
Total Revenue Anticipated	1,987,809,947	2,186,780,128	2,526,907,046	2,692,974,604	2,744,457,008	2,885,340,306
Beginning Unassigned Fund Balance - July 1*	264,372,968	261,042,860	271,046,018	363,056,445	487,227,664	380,213,435
Assigned Fund Balances	226,065,918	254,816,800	302,991,872	339,993,415		
Total Funds Available	\$ 2,478,248,833	\$ 2,702,639,788	\$ 3,100,944,936	\$ 3,396,024,464	\$ 3,231,684,672	\$ 3,265,553,741

* Beginning balance for FY2027 is projected.

	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
	Actual	Actual	Actual	Actual	Budget	Budget
<u>Operating Budget Expenditures:</u>						
Instruction	\$ 1,256,250,932	\$ 1,390,677,286	\$ 1,565,755,889	\$ 1,707,644,360	\$ 1,819,460,333	\$ 1,886,817,123
Student Support Services	61,407,366	63,527,099	70,846,614	84,749,397	151,932,513	148,572,327
Improvement of Instructional Services	38,120,135	39,128,497	46,199,416	55,430,348	70,645,814	65,796,485
Educational Media Services	24,467,904	25,108,340	27,456,409	27,990,242	30,116,834	30,864,161
General Administration	5,631,651	4,851,086	3,892,076	5,027,038	5,354,158	5,249,441
School Administration	172,763,430	185,520,505	210,588,282	223,761,114	227,007,164	235,056,945
Business Support Services	32,759,419	35,524,653	38,020,040	40,169,000	63,789,982	46,376,009
*Maintenance and Operations	144,202,275	150,327,699	165,986,917	178,608,537	196,866,852	194,060,994
Transportation	131,345,285	140,809,261	157,635,713	163,845,784	176,534,975	172,925,545
Central Support Services	71,279,103	80,920,793	78,085,123	100,034,288	106,404,292	94,845,776
Facility Planning/Construction	88,020	61,083	753,504	323,994	98,611	61,988
Total Operating Expenditures	1,938,315,520	2,116,456,302	2,365,219,983	2,587,584,102	2,848,211,528	2,880,626,794
Transfers to Other Funds	24,073,652	12,145,595	32,675,094	10,383,736	3,259,709	4,713,512
Ending Unassigned Fund Balance - June 30**	277,508,402	335,500,836	338,923,817	442,383,536	380,213,435	380,213,435
Assigned Fund Balances	238,351,259	238,537,055	364,126,042	355,673,090		
Total Expenditures & End of Year Balance	\$ 2,478,248,833	\$ 2,702,639,788	\$ 3,100,944,936	\$ 3,396,024,464	\$ 3,231,684,672	\$ 3,265,553,741

*Includes Safety and Security

** Ending balance for FY2026 is budgeted as of December 2025.

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 general 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>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Teachers	11,264.31	12,232.23	12,574.03	12,660.34	12,674.35	12,661.29
Certified Substitutes	149.00	151.00	255.00	254.00	248.97	249.97
Parapros	873.99	1,014.58	1,048.81	1,696.70	2,176.11	2,191.89
Interpreters	22.00	23.00	29.88	23.00	21.00	21.00
Technology Specialists	140.00	141.00	141.00	141.00	141.98	142.00
Counselors *	<u>376.35</u>	<u>433.96</u>	<u>462.84</u>	<u>453.02</u>	<u>-</u>	<u>-</u>
Total	12,825.65	13,995.77	14,511.56	15,228.06	15,262.40	15,266.14

* Counselors moved to Student Support Services function.

In FY2027, the average GCPS teacher will hold a Masters degree or higher advanced degree, be placed on performance step thirteen, and earn \$79,588 a year. With benefits, the total annual teacher compensation package will be \$128,816. The change in the average teacher's total salary from FY2026 is an increase of 2.61%. Not included in this 2.61% is the State funded \$2,000 one time payment for teachers.

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.

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget
Teachers	\$ 752,872,793	\$ 828,334,653	\$ 910,418,950	\$ 974,775,534	\$ 977,658,573	\$ 1,006,312,082
Substitutes, Certified & Classified	21,944,551	22,728,147	26,686,498	27,454,037	27,120,911	28,077,239
Parapros	25,358,478	29,184,886	34,031,432	53,715,065	76,157,199	83,860,044
Interpreter	1,056,649	1,143,448	1,323,284	1,220,681	1,233,264	1,183,665
Technology Specialists	8,665,646	9,308,606	9,915,243	10,348,424	10,522,175	10,680,242
Counselors	27,583,416	31,852,583	35,774,809	37,394,439	-	-
Other Salaries & Compensation	30,684,644	937,400	17,174,038	765,753	39,704,700	43,356,664
Health Insurance	121,588,346	175,564,777	217,461,005	255,658,101	280,792,564	314,679,081
Medicare	11,822,680	12,605,074	14,153,328	15,098,214	15,111,169	16,312,859
Teacher Retirement System	160,341,584	177,686,380	194,237,252	220,279,437	237,001,586	249,866,659
Worker's Compensation	5,805,027	6,920,687	7,760,282	8,287,246	8,286,872	8,432,662
Gwinnett Retirement System	53,794,844	56,954,100	63,948,978	68,492,383	71,194,925	73,331,480
Other Employee Benefits	2,165,394	2,323,648	2,411,479	2,524,466	2,495,725	2,801,238
Subtotal - Salaries & Benefits	1,223,684,052	1,355,544,389	1,535,296,578	1,676,013,780	1,747,279,663	1,838,893,915
Purchased Services	11,611,013	18,552,070	12,068,806	13,987,780	19,618,294	18,933,935
Travel	138,863	135,619	175,936	221,562	231,128	219,557
Supplies	14,637,955	14,923,410	17,999,052	16,939,551	51,884,666	28,458,912
Textbooks	5,740,677	913,287	1,513	1,535	185	-
Equipment Replacement	438,373	608,512	214,004	480,152	446,397	310,804
Subtotal - Other Charges	32,566,881	35,132,898	30,459,311	31,630,580	72,180,670	47,923,208
TOTAL	\$ 1,256,250,933	\$ 1,390,677,287	\$ 1,565,755,889	\$ 1,707,644,360	\$ 1,819,460,333	\$ 1,886,817,123

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>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Secretaries	24.00	19.00	19.83	20.33	21.33	19.83
Clerical	136.80	145.30	145.29	141.86	142.37	143.86
Nurses	35.00	35.00	44.00	44.00	44.00	44.00
Therapists	76.34	76.39	76.39	79.35	79.35	79.85
Teacher Support Specialists	8.00	9.00	9.00	15.00	15.00	15.00
Counselors *	-	-	-	-	452.33	452.50
School Psychologists	64.12	64.12	64.12	68.06	69.04	69.04
School Social Workers	37.70	35.00	37.00	44.00	44.00	44.00
Family Services - Parent Coordinator	26.20	27.86	30.68	73.04	45.91	45.91
Other Management Personnel	10.00	12.00	12.00	12.00	11.00	10.00
Other Administrative Personnel	38.30	40.26	41.43	51.47	50.98	49.98
Other Salaries & Compensation	<u>4.47</u>	<u>4.49</u>	<u>4.49</u>	<u>6.49</u>	<u>6.49</u>	<u>6.49</u>
Total	460.93	468.42	484.23	555.60	981.80	980.45

* Counselors moved from Instruction function.

The Department of Special Education and Psychological Services provides supports to district and local school staff to ensure students who receive special education services in grades Kindergarten - High School 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 supports the implementation of special education and related services across schools. The department also supports schools with ensuring students receive High Quality Tier 1 Instruction, High Leverage Practices (HLPs) for students with disabilities, and Specially Designed Instruction (SDI). This includes professional learning designed for leaders, teachers, and support staff as well as the allocation of supplemental resources that support the needs of the whole child.

The Office of Health and Social Services provides vital support through school social workers, cluster nurses, and various services to meet the needs of all students, including those in foster care and homeless programs. School social workers address academic, attendance, behavioral, and social-emotional challenges that may impact student success. They work closely with students, families, and school staff to assess needs and implement tailored interventions. Additionally, they offer wraparound services, collaborating with clinicians and community organizations to improve attendance, behavior, and mental health. Cluster nurses ensure student attendance by overseeing health services, collaborating with school staff to address health and safety concerns, and working with healthcare providers to remove barriers to learning. They also support clinic staff and students with medical conditions district-wide.

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget
Substitutes, Certified & Classified	\$ 60,470	\$ 33,254	\$ 42,484	\$ 66,229	\$ 147,000	\$ 110,356
Secretaries	1,236,955	986,077	1,084,830	1,211,893	1,257,209	1,206,688
Clerical	4,395,145	4,948,267	5,193,279	5,322,532	5,264,242	5,407,701
Athletics Personnel	5,849,379	5,874,134	6,180,395	6,525,489	6,972,650	6,972,650
Nurses	1,925,909	2,332,377	2,632,526	3,099,021	3,217,199	3,243,118
Therapists	5,598,902	5,857,296	6,400,274	6,925,083	7,105,323	7,217,285
Teacher Support Specialists	634,060	725,082	828,582	1,362,461	1,379,588	1,400,237
Counselors	-	-	-	-	40,448,499	38,130,191
School Psychologists	5,350,922	5,208,871	5,706,876	5,788,591	6,387,641	6,589,507
Social Workers	2,221,140	2,474,673	2,900,758	3,409,767	3,639,211	3,671,973
Family Services-Parent Coord	1,554,579	1,942,534	2,127,971	3,134,121	2,790,543	2,832,832
Other Management Personnel	1,322,421	1,475,728	1,609,954	1,692,486	1,696,611	1,584,833
Other Administrative Personnel	3,398,501	3,553,640	3,965,737	5,259,296	5,950,986	5,650,006
Other Salaries & Compensation	1,779,631	1,410,793	1,778,909	1,404,595	2,283,979	1,875,735
Health Insurance	4,107,607	4,588,134	5,442,571	7,359,208	18,272,482	20,417,904
Medicare	478,120	498,774	549,559	615,308	1,179,322	1,214,111
Teacher Retirement System	6,396,421	6,801,363	7,399,880	8,762,194	18,786,598	18,473,776
Worker's Compensation	235,160	275,521	302,922	339,371	645,999	627,675
Gwinnett Retirement System	2,194,640	2,268,674	2,501,431	2,802,702	5,519,454	5,358,733
Other Employee Benefits	75,890	79,172	80,148	86,306	168,194	184,918
Subtotal - Salaries & Benefits	48,815,852	51,334,364	56,729,086	65,166,653	133,112,730	132,170,229
Purchased Services	11,737,683	10,449,242	12,361,553	17,427,344	16,361,066	14,394,927
Travel	97,089	176,517	185,249	255,071	486,692	388,985
Supplies	755,612	1,558,677	1,570,726	1,898,915	1,964,250	1,611,068
Equipment Replacement	1,130	8,299	-	1,414	7,775	7,118
Subtotal - Other Charges	12,591,514	12,192,735	14,117,528	19,582,744	18,819,783	16,402,098
TOTAL	\$ 61,407,366	\$ 63,527,099	\$ 70,846,614	\$ 84,749,397	\$ 151,932,513	\$ 148,572,327

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:	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
Executive Level Staff	2.00	2.00	2.00	2.00	3.00	3.00
Secretaries	37.07	36.58	40.58	37.60	38.09	35.09
Clerical	9.00	8.00	7.00	9.00	10.00	10.00
Technology Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Other Management Personnel	29.47	27.49	33.49	47.00	46.98	43.98
Other Administrative Personnel	150.10	136.59	142.59	155.11	183.11	173.12
Other Salaries & Compensation	12.37	11.88	11.88	11.88	11.88	11.88
Total	241.01	223.54	238.54	263.59	294.06	278.07

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.

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget
Certified Substitutes	\$ 847,936	\$ 1,172,444	\$ 1,722,558	\$ 2,752,528	\$ 3,153,534	\$ 2,102,524
Professional Dev. Stipends	2,145,203	2,485,821	2,494,286	2,497,145	3,948,294	4,202,168
Executive Level Staff	401,000	513,188	499,901	574,115	815,183	818,925
Secretaries	1,858,256	1,930,348	2,224,110	2,389,061	2,414,024	2,286,476
Clerical	522,690	448,795	573,411	599,723	637,554	724,055
Technology Specialists	84,437	107,031	82,339	87,409	88,915	91,008
Other Management Personnel	3,909,867	4,350,561	5,194,102	6,824,750	8,190,782	7,630,056
Other Administrative Personnel	12,479,785	11,864,954	13,063,154	13,994,186	16,439,998	16,503,769
Other Salaries & Compensation	2,510,669	2,212,324	3,282,416	3,028,119	3,557,073	3,436,544
Health Insurance	2,125,439	2,425,890	3,149,785	3,955,444	5,942,481	6,010,992
Medicare	342,373	346,498	403,464	452,491	475,099	475,778
Teacher Retirement System	3,806,028	3,918,938	4,354,300	5,104,783	6,582,899	6,409,450
Worker's Compensation	164,489	187,911	218,349	245,193	255,014	245,720
Gwinnett Retirement System	1,499,215	1,503,014	1,710,925	1,863,358	2,167,129	2,094,348
Other Employee Benefits	38,001	35,469	38,571	41,245	44,594	55,767
Subtotal - Salaries & Benefits	32,735,388	33,503,186	39,011,671	44,409,550	54,712,573	53,087,580
Purchased Services	3,041,210	2,522,092	3,544,145	3,987,160	7,587,312	9,441,920
Travel	717,490	1,296,397	1,483,402	1,474,018	1,127,691	947,213
Supplies	1,625,102	1,801,791	2,160,199	5,559,620	7,208,238	2,310,228
Equipment Replacement	945	5,032	-	-	10,000	9,544
Subtotal - Other Charges	5,384,747	5,625,312	7,187,746	11,020,798	15,933,241	12,708,905
TOTAL	\$ 38,120,135	\$ 39,128,498	\$ 46,199,417	\$ 55,430,348	\$ 70,645,814	\$ 65,796,485

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 innovation 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>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Secretaries	3.00	3.00	3.00	3.00	3.00	3.00
Clerical	89.25	88.25	93.55	90.44	88.24	88.24
Media Specialists	137.59	139.22	138.80	138.91	138.76	139.76
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	<u>11.00</u>	<u>8.50</u>	<u>8.50</u>	<u>8.50</u>	<u>8.50</u>	<u>8.50</u>
Total	245.84	243.97	248.85	245.85	243.50	244.50

Educational Media Services includes the functions of three essential departments: Library Media Services, Instructional Technology Services, and GCPS TV.

The Library Media Services Department provides leadership and support for school library media programs, resources, and library personnel. Through essential school library services, students are provided with equitable access to print and digital resources as well as quality learning experiences focused on information and media literacy skills and promoting a love of reading. Professional learning opportunities are provided for school librarians and library media clerks to effectively create innovative library services to students and staff.

Instructional Technology Services empowers educators by offering guidance and assistance to our dedicated Instructional Technology and Innovation Coaches at each school. This department is committed to providing essential technical training, ensuring that technology complements and enriches the teaching and learning experience as well as supports district personnel with their technology training needs. This team seeks out new and innovative solutions to bolster our teaching and learning initiatives and stay at the forefront of educational technology.

GCPS TV provides video communications, content, and resources for our district. This includes on-location and studio recordings as well as supporting district live events. The GCPS TV team designs, procures, trains staff, and supports the broadcast studios in our schools which provides students learning opportunities for video production pathways.

Videos are an important tool for distributing information to our community about GCPS programs and people as well as capturing key events such as school board meetings. This is achieved by producing content to broadcast on our GCPS TV public access channel and by streaming via the GCPS TV app for mobile devices and platforms.

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget
Substitutes, Certified & Classified	\$ 167,911	\$ 193,576	\$ 223,621	\$ 223,611	\$ 230,595	\$ 230,595
Secretaries	137,928	153,560	169,802	190,182	189,150	189,969
Clerical	2,632,096	2,708,266	3,178,540	3,144,255	3,125,149	3,174,347
Media Specialists	10,422,257	10,681,058	11,380,366	12,057,901	12,006,272	12,334,908
Other Management Personnel	255,302	235,614	288,814	302,939	306,100	309,765
Other Administrative Personnel	298,170	318,267	338,165	309,467	382,811	355,495
Other Salaries & Compensation	1,104,346	743,212	847,342	758,322	802,855	833,815
Health Insurance	2,258,833	2,717,617	3,363,518	3,925,882	4,569,781	4,988,880
Medicare	202,880	203,720	222,218	229,559	227,281	248,487
Teacher Retirement System	2,886,926	2,947,629	3,157,130	3,400,594	3,646,189	3,751,880
Worker's Compensation	100,023	112,689	123,157	127,341	126,197	128,532
Gwinnett Retirement System	947,118	946,134	1,034,952	1,061,086	1,087,358	1,107,956
Other Employee Benefits	40,628	39,419	41,545	40,105	39,027	45,228
Subtotal - Salaries & Benefits	21,454,418	22,000,761	24,369,170	25,771,244	26,738,765	27,699,857
Purchased Services	1,703,293	1,700,812	755,592	386,024	1,868,573	1,364,139
Travel	19,772	26,116	29,437	21,158	44,575	44,575
Supplies	1,290,421	1,367,629	2,243,009	1,811,816	1,441,421	1,755,590
Equipment Replacement	-	13,021	59,200	-	23,500	-
Subtotal - Other Charges	3,013,486	3,107,578	3,087,238	2,218,998	3,378,069	3,164,304
TOTAL	\$ 24,467,904	\$ 25,108,339	\$ 27,456,408	\$ 27,990,242	\$ 30,116,834	\$ 30,864,161

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>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Executive Level Staff	3.00	3.00	1.00	1.00	1.00	2.00
Secretaries	5.49	5.49	4.49	4.49	4.49	3.49
Other Management Personnel	-	-	1.00	2.00	2.00	1.00
Other Salaries & Compensation	<u>1.49</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.49</u>	<u>1.00</u>
Total	10.98	10.49	8.49	9.49	9.98	8.49

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

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget
School Board Members	\$ 92,959	\$ 111,709	\$ 111,709	\$ 111,709	\$ 111,709	\$ 111,710
Superintendent	964,287	452,710	475,191	933,581	488,079	371,698
Executive Level Staff	643,236	303,984	97,603	230,350	231,644	552,138
Secretaries	338,192	312,261	292,167	318,156	334,186	294,361
Other Management Personnel	-	184,885	121,731	137,085	320,402	142,109
Other Salaries & Compensation	107,741	122,460	149,655	158,817	257,345	270,791
Health Insurance	111,438	87,915	85,685	130,230	225,942	194,688
Medicare	22,103	20,811	17,316	27,770	21,934	23,660
Teacher Retirement System	253,738	224,302	188,066	248,517	335,357	314,384
Worker's Compensation	13,162	11,119	9,366	13,762	11,906	12,289
Gwinnett Retirement System	91,081	75,587	61,852	70,240	98,212	94,273
Other Employee Benefits	2,237	1,892	1,579	1,983	2,122	1,940
Subtotal - Salaries & Benefits	2,640,174	1,909,635	1,611,920	2,382,200	2,438,838	2,384,041
Purchased Services	2,936,338	2,879,619	2,225,469	2,588,074	2,845,320	2,795,900
Travel	34,440	31,699	39,035	44,537	50,000	49,500
Supplies	20,699	30,133	15,652	12,227	20,000	20,000
Subtotal - Other Charges	2,991,477	2,941,451	2,280,156	2,644,838	2,915,320	2,865,400
TOTAL	\$ 5,631,651	\$ 4,851,086	\$ 3,892,076	\$ 5,027,038	\$ 5,354,158	\$ 5,249,441

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>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Principals	140.00	141.00	141.00	141.00	141.00	142.00
Assistant Principals	540.53	506.64	602.77	608.87	617.43	616.56
Secretaries	139.00	139.00	140.00	140.12	140.48	141.48
Clerical	750.88	733.08	729.74	940.64	819.73	821.73
Total	<u>1,570.41</u>	<u>1,519.72</u>	<u>1,613.51</u>	<u>1,830.63</u>	<u>1,718.64</u>	<u>1,721.76</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.

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget
Classified Substitutes	\$ 85,430	\$ 84,760	\$ 115,468	\$ 132,758	\$ 195,300	\$ 195,300
Principals	18,738,797	19,542,737	20,338,144	21,842,664	21,362,837	21,909,176
Assistant Principals	48,860,889	48,912,417	58,468,181	61,727,384	63,592,042	66,579,872
Secretaries	6,348,036	6,507,393	6,873,469	7,542,064	7,401,921	7,583,369
Clerical	27,096,539	30,419,249	33,242,982	35,288,968	35,151,719	35,336,132
Other Administrative Personnel	34,709	34,169	34,366	33,197	50,000	50,000
Other Salaries & Compensation	4,725,585	1,558,892	3,363,747	1,598,033	4,518,294	5,074,184
Health Insurance	14,221,444	16,981,790	21,408,918	25,795,365	31,110,126	34,362,432
Medicare	1,432,475	1,449,311	1,661,686	1,737,773	1,722,942	1,883,380
Teacher Retirement System	19,764,923	20,695,835	23,065,000	25,395,180	27,680,686	29,063,103
Worker's Compensation	703,948	802,555	917,870	961,122	949,797	974,283
Gwinnett Retirement System	6,688,336	6,733,184	7,714,469	8,044,984	8,213,160	8,414,008
Other Employee Benefits	265,541	271,401	286,596	290,673	291,565	318,538
Subtotal - Salaries & Benefits	148,966,652	153,993,693	177,490,896	190,390,165	202,240,389	211,743,777
Purchased Services	14,071,742	18,830,061	20,188,132	21,132,252	14,588,708	14,257,756
Travel	118,778	151,798	177,917	209,567	236,054	224,875
Supplies	9,254,433	11,024,448	11,393,431	11,272,660	9,410,013	8,330,537
Equipment Replacement	351,825	1,520,505	1,337,905	756,470	532,000	500,000
Subtotal - Other Charges	23,796,778	31,526,812	33,097,385	33,370,949	24,766,775	23,313,168
TOTAL	\$ 172,763,430	\$ 185,520,505	\$ 210,588,281	\$ 223,761,114	\$ 227,007,164	\$ 235,056,945

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:	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
Executive Level Staff	1.00	2.00	1.00	1.00	2.00	1.00
Secretaries	3.00	4.00	4.00	4.00	3.00	3.00
Clerical	33.00	33.00	39.50	39.50	39.50	39.50
Accountants	13.00	13.00	11.49	13.98	13.98	13.98
Other Management Personnel	7.49	9.00	14.49	14.00	10.00	10.00
Other Administrative Personnel	18.49	20.49	17.48	17.99	18.48	17.48
Other Salaries & Compensation	-	1.00	1.00	1.00	-	-
Total	75.98	82.49	88.96	91.47	86.96	84.96

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.

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget
Executive Level Staff	\$ 210,859	\$ 200,072	\$ 306,000	\$ 238,499	\$ 568,723	\$ 251,913
Secretaries	156,729	213,216	268,693	270,425	203,796	204,737
Clerical	1,841,044	2,089,728	2,344,496	2,478,739	2,626,830	2,667,829
Accountants	1,135,262	1,185,178	1,137,542	1,305,108	1,436,238	1,444,691
Other Management Personnel	1,013,658	1,383,006	1,962,520	2,121,856	1,567,244	1,576,440
Other Administrative Personnel	1,534,163	1,533,691	1,707,945	1,734,488	1,950,115	1,795,731
Other Salaries & Compensation	245,956	185,310	357,357	264,038	452,800	452,800
Health Insurance	703,210	735,770	919,107	1,194,182	1,704,299	1,800,864
Medicare	83,284	92,483	110,351	115,004	120,445	120,482
Teacher Retirement System	1,123,911	1,303,158	1,501,540	1,660,521	1,873,679	1,726,637
Worker's Compensation	39,956	49,883	59,724	61,976	65,771	62,346
Gwinnett Retirement System	379,515	417,956	492,257	512,691	532,472	503,354
Other Employee Benefits	13,296	14,288	15,562	15,528	14,327	16,568
Subtotal - Salaries & Benefits	8,480,843	9,403,739	11,183,094	11,973,055	13,116,739	12,624,392
Purchased Services	23,945,320	25,823,294	26,487,268	27,440,873	35,330,850	33,559,117
Travel	12,479	16,670	25,432	30,949	60,280	47,169
Supplies	277,136	280,950	322,139	722,315	15,282,113	145,331
Equipment Replacement	43,640	-	2,107	1,808	-	-
Subtotal - Other Charges	24,278,575	26,120,914	26,836,946	28,195,945	50,673,243	33,751,617
TOTAL	\$ 32,759,418	\$ 35,524,653	\$ 38,020,040	\$ 40,169,000	\$ 63,789,982	\$ 46,376,009

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:	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
Executive Level Staff	1.00	1.00	-	-	1.00	1.00
Secretaries	6.00	5.00	6.00	6.00	7.00	7.00
Clerical	22.00	24.00	24.00	27.00	28.00	28.00
Maintenance/Warehouse/Security	290.96	309.96	306.96	214.47	213.98	209.98
POST Certified Law Enforcement	-	-	-	112.49	127.49	128.49
Safety & Security Personnel	-	-	-	13.98	13.49	13.49
Custodial Personnel *	1,224.00	1,250.25	1,251.00	1,254.25	1,255.00	1,237.25
Other Management Personnel	8.00	8.00	9.00	7.00	9.00	8.00
Other Administrative Personnel	4.00	8.00	14.00	2.00	2.00	2.00
Other Salaries & Compensation	10.00	9.00	9.00	9.00	10.00	10.00
Total	1,565.96	1,615.21	1,619.96	1,646.19	1,666.96	1,645.21

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

The maintenance and operations staff is responsible for the upkeep of 143 schools and an additional 55 other locations with 30,307,330 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.

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget
Classified Substitutes	\$ 236,434	\$ 281,536	\$ 539,758	\$ 752,660	\$ 518,000	\$ 518,000
Executive Level Staff	210,859	62,275	-	-	232,020	233,090
Secretaries	324,466	293,412	363,918	415,792	477,928	485,078
Clerical	1,090,218	1,237,082	1,405,996	1,508,618	1,617,394	1,654,697
Maint/Transp/Whse/Security	18,823,689	20,430,376	22,618,547	14,505,916	15,964,183	15,940,019
POST Certified Law Enforcement	-	-	-	7,828,126	8,599,536	8,777,304
Safety & Security Personnel	-	-	-	3,440,449	3,250,578	2,102,238
Custodial Personnel	42,558,378	45,667,866	50,001,063	52,361,516	54,092,339	55,240,596
Other Management Personnel	905,631	755,063	832,612	794,011	1,313,481	1,216,375
Other Administrative Personnel	224,594	635,053	1,309,371	229,725	229,979	231,042
Other Salaries & Compensation	3,405,587	596,364	2,236,884	1,951,892	4,290,051	2,568,293
Health Insurance	13,285,872	13,065,189	14,859,589	19,113,648	27,349,444	30,736,368
Medicare	913,234	949,241	1,079,893	1,143,135	1,129,765	1,247,685
Teacher Retirement System	5,586,751	6,009,712	6,525,828	7,224,380	8,707,380	8,655,758
Worker's Compensation	445,983	528,539	663,547	632,333	628,742	655,227
Gwinnett Retirement System	4,263,486	4,393,934	4,980,288	5,268,077	5,342,611	5,554,587
Other Employee Benefits	215,923	220,008	222,692	219,335	222,791	257,215
Subtotal - Salaries & Benefits	92,491,105	95,125,650	107,639,986	117,389,613	133,966,222	136,073,572
Purchased Services	20,334,363	20,527,670	18,217,726	21,314,625	24,914,545	24,643,960
Travel	34,642	62,538	46,133	85,760	70,015	64,063
Supplies	29,948,073	33,749,705	39,296,246	36,380,102	36,174,438	32,907,238
Equipment Replacement	1,394,092	862,136	786,826	3,438,437	1,741,632	372,161
Subtotal - Other Charges	51,711,170	55,202,049	58,346,931	61,218,924	62,900,630	57,987,422
TOTAL	\$ 144,202,275	\$ 150,327,699	\$ 165,986,917	\$ 178,608,537	\$ 196,866,852	\$ 194,060,994

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>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Clerical	77.98	78.98	79.98	79.00	79.49	78.00
Bus Drivers	1,572.00	1,627.50	1,603.00	1,604.00	1,604.00	1,604.00
Maintenance/Warehouse/Security	254.00	254.00	254.00	257.49	257.00	257.00
Other Management Personnel	4.00	3.00	3.00	3.00	3.00	3.00
Other Salaries & Compensation	<u>54.49</u>	<u>54.49</u>	<u>55.49</u>	<u>55.00</u>	<u>55.00</u>	<u>55.00</u>
Total	1,962.47	2,017.97	1,995.47	1,998.49	1,998.49	1,997.00

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 133,862 students twice daily over 8,750 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.

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget
Clerical	\$ 4,238,707	\$ 4,676,369	\$ 4,993,006	\$ 5,191,592	\$ 4,379,521	\$ 4,455,692
Bus Drivers	60,077,034	64,750,181	70,938,864	74,748,076	74,804,588	73,889,860
Maint/Transp/Whse/Security	8,067,151	9,759,551	10,788,689	10,660,626	12,337,098	11,165,920
Other Management Personnel	494,148	462,650	453,804	472,963	474,662	476,852
Other Salaries & Compensation	7,424,152	3,964,095	6,131,934	4,404,366	4,629,952	4,673,217
Health Insurance	15,085,218	15,349,491	17,933,512	23,720,877	33,360,080	35,652,240
Medicare	1,077,855	1,132,814	1,266,091	1,297,900	1,192,374	1,334,365
Teacher Retirement System	2,355,970	2,469,748	2,616,146	2,853,286	3,136,664	3,214,035
Worker's Compensation	538,237	630,441	703,300	720,783	635,484	679,724
Gwinnett Retirement System	5,076,174	5,292,123	5,916,334	6,061,166	5,411,020	6,019,215
Other Employee Benefits	291,452	305,538	308,173	315,135	322,846	345,373
Subtotal - Salaries & Benefits	104,726,098	108,793,001	122,049,853	130,446,770	140,684,289	141,906,493
Purchased Services	5,771,318	7,318,879	8,251,262	8,762,411	7,012,709	7,843,195
Travel	26,966	31,605	46,549	59,494	71,041	70,334
Supplies	18,256,902	22,276,134	22,417,078	21,381,862	22,281,059	21,057,757
Equipment Replacement	2,564,000	2,389,642	4,870,971	3,195,247	6,485,877	2,047,766
Subtotal - Other Charges	26,619,186	32,016,260	35,585,860	33,399,014	35,850,686	31,019,052
TOTAL	\$ 131,345,284	\$ 140,809,261	\$ 157,635,713	\$ 163,845,784	\$ 176,534,975	\$ 172,925,545

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>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Executive Level Staff	4.00	5.00	1.00	1.00	4.00	4.00
Secretaries	20.00	22.00	23.00	25.00	25.00	24.00
Clerical	48.98	54.98	57.98	57.98	56.98	55.98
Research Personnel	8.00	9.00	14.00	14.00	14.00	14.00
Planning Staff	4.50	4.50	4.50	4.00	4.00	4.00
Other Management Personnel	55.98	43.98	69.98	72.98	68.91	65.91
Other Administrative Personnel	46.45	56.45	64.22	64.24	105.24	99.24
Other Salaries	<u>83.98</u>	<u>84.98</u>	<u>85.98</u>	<u>89.47</u>	<u>48.00</u>	<u>47.00</u>
Total	271.89	280.89	320.66	328.67	326.13	314.13

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.

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget
Certified Substitutes	\$ 18,053	\$ 14,326	\$ 47,506	\$ 89,383	\$ 52,000	\$ 52,751
Executive Level Staff	793,484	1,054,374	259,002	250,958	1,031,632	1,036,380
Secretaries	1,133,927	1,359,587	1,492,580	1,566,026	1,715,980	1,685,227
Clerical	2,510,198	2,798,017	3,325,863	3,487,189	3,847,796	3,717,246
Research Personnel	814,245	1,126,913	1,555,800	1,597,321	1,666,191	1,687,752
Planning Staff	523,317	508,837	546,467	513,919	511,044	516,833
Other Management Personnel	6,861,837	7,335,257	9,314,531	9,450,431	9,919,320	9,342,881
Other Administrative Personnel	3,647,422	4,661,464	7,529,240	6,136,529	11,020,498	10,601,963
Other Salaries & Compensation	8,795,450	8,467,630	8,528,914	10,355,865	5,447,206	5,374,502
Health Insurance	2,340,273	2,503,232	3,183,243	4,126,975	6,465,407	6,619,392
Medicare	343,976	375,168	448,126	459,757	484,990	489,759
Teacher Retirement System	4,358,122	4,949,858	5,793,487	6,260,195	7,451,780	7,296,269
Worker's Compensation	163,414	203,154	243,414	249,656	260,432	252,775
Gwinnett Retirement System	1,517,957	1,677,633	2,008,895	2,058,107	2,207,212	2,125,699
Other Employee Benefits	42,570	44,704	49,837	50,732	53,893	61,906
Subtotal - Salaries & Benefits	33,864,245	37,080,154	44,326,905	46,653,043	52,135,381	50,861,335
Purchased Services	18,204,946	20,228,636	18,423,243	21,737,272	51,514,826	41,545,688
Travel	90,176	212,338	350,813	376,128	433,284	377,645
Supplies	18,881,019	23,119,430	15,063,267	30,890,388	1,476,538	1,256,207
Equipment Replacement	238,717	280,236	(79,104)	377,458	844,263	804,901
Subtotal - Other Charges	37,414,858	43,840,640	33,758,219	53,381,246	54,268,911	43,984,441
TOTAL	\$ 71,279,103	\$ 80,920,794	\$ 78,085,124	\$ 100,034,289	\$ 106,404,292	\$ 94,845,776

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.

	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget
Purchased Services	\$ 88,020	\$ 61,083	\$ 653,254	\$ 323,994	\$ 98,611	\$ 61,988
Travel	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Equipment Replacement	-	-	100,250	-	-	-
TOTAL	\$ 88,020	\$ 61,083	\$ 753,504	\$ 323,994	\$ 98,611	\$ 61,988

	<u>FY2022 Actual</u>	<u>FY2023 Actual</u>	<u>FY2024 Actual</u>	<u>FY2025 Actual</u>	<u>FY2026 Budget</u>	<u>FY2027 Budget</u>
Transfers to Other Funds	24,073,652	12,145,594	32,675,093	10,383,736	3,259,709	4,713,512
<u>Total Expenditures - General Fund</u>	<u>\$ 1,962,389,171</u>	<u>\$ 2,128,601,898</u>	<u>\$ 2,397,895,076</u>	<u>\$ 2,597,967,839</u>	<u>\$ 2,851,471,237</u>	<u>\$ 2,885,340,306</u>
Enrollment	179,581	181,814	182,214	182,518	178,986	178,305
Per Pupil Expenditures (excluding transfers)	\$ 10,794	\$ 11,641	\$ 12,980	\$ 14,177	\$ 15,913	\$ 16,156

Gwinnett County Public Schools

Special Revenue Fund

FY2027 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

	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Actuals	FY2026 Budget	FY2027 Budget
Federal	\$ 225,008,550	\$ 226,328,883	\$ 198,609,140	\$ 137,444,060	\$ 122,031,858	\$ 119,731,635
State	253,788	254,555	297,881	2,902,824	2,578,254	2,647,612
Local	553,916	760,670	856,897	1,621,956	1,269,071	1,229,071
Totals	225,816,254	227,344,108	199,763,918	141,968,840	125,879,183	123,608,318
General Fund	9,780,660	11,686,981	27,881,207	5,643,749	3,073,908	4,052,910
Totals	\$ 235,596,914	\$ 239,031,089	\$ 227,645,125	\$ 147,612,589	\$ 128,953,091	\$ 127,661,228

	Current 2026 Budget	Projected 2027 Budget
Beginning Balance:	\$ 3,594,289	\$ 3,640,982
Revenue:		
Local	1,269,071	1,229,071
State	2,578,254	2,647,612
Federal	122,031,858	119,731,635
Total Revenue	125,879,183	123,608,318
Transfers In	3,073,908	4,052,910
Total Sources Available	<u>\$ 132,547,380</u>	<u>\$ 131,302,210</u>
Expenditures:		
Instruction	\$ 85,821,889	\$ 86,462,983
Instructional Staff Development	12,118,141	11,163,053
Media Services	14,957	14,957
Student Support Services	11,789,913	11,789,857
Improvement of Instruction	5,749,648	5,543,471
General Administration	1,958,964	1,832,056
School Administration Services	284,905	284,905
Business Support Services	1,583,763	1,583,763
Maintenance & Operations	4,631	4,631
Transportation	977,444	511,144
Central Support Services	3,707,864	4,746,466
Other Support Services	639,129	118,792
Federal Grant Administration	4,370,490	4,370,490
Facilities & Construction	-	
School Safety and Security	776,188	776,188
Total Expenditures	<u>129,797,926</u>	<u>129,202,756</u>
Ending Fund Balance	2,749,454	2,099,454
Total Expenditures & Fund Balance	<u>\$ 132,547,380</u>	<u>\$ 131,302,210</u>

	Funding Source	Current 2026 Budget	Projected 2027 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	50,736	50,736
<u>Arizona State University</u>	Beginning Balance	118,289	118,289
This grant provides local funding to participate in a learning cohort and research study.		-	
<u>Band Uniforms</u>	Beginning Balance	354,692	354,692
This grant provides local school funding that is committed for new band uniforms.	Local	840,739	840,739
	Total	1,195,431	1,195,431
<u>Bright from the Start Pre-K</u>	Transfer In	69,358	1,048,360
This grant represents funds for the purpose of operating a Pre-kindergarten program for 4 year old children.	State	314,230	383,588
	Total	383,588	1,431,948
<u>Bright Spots Grant</u>	Beginning Balance	40,000	60,000
This grant represents funds for the purpose of improving data literacy and usage.	Local	40,000	
	Total	80,000	60,000
<u>Department of Administrative Services (DOAS)</u>	Beginning Balance	2,099,454	2,099,454
This grant provides business and finance support to local schools and central office staff.	Local	388,332	388,332
	Total	2,487,786	2,487,786
<u>Dual Language</u>			
This grant provides funding for students to become proficient in English and another language.	Federal	281,025	-
<u>Georgia Network for Educational and Therapeutic Support (GNETS)</u>	State	2,264,024	2,264,024
This grant provides funds to provide services to students with emotional and behavioral disorders (SEBD).	Federal	178,112	178,112
	Total	2,442,136	2,442,136

	Funding Source	Current 2026 Budget	Projected 2027 Budget
<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	118,714
<u>Georgia State University (GSU) EQUIP</u>			
This grant is a partnership with GSU to increase the recruitment and retention of school psychologists from diverse backgrounds.	Beginning Balance	-	6,319
<u>Gwinnett's Resilience and Outreach for Wellness (GROW)</u>			
This grant provides federal funding for the purpose of providing K-12 students in the district with the social and emotional supports needed for them to be successful in college and careers.	Federal	2,735,169	3,866,505
<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	144,322	144,322
<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	2,000,000	2,000,000
	Federal	<u>36,473,953</u>	<u>36,473,953</u>
	Total	38,473,953	38,473,953
<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>702,303</u>	<u>702,303</u>
	Total	1,013,773	1,013,773
<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	497,599	497,599
<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	18,400	18,400
	Total	<u>61,480</u>	<u>61,480</u>
<u>PEACH Education Tax Credit</u>			
This grant was previously known as the Qualified Education Donation tax credit which allows individuals and corporations to support Georgia's K-12 public education students by contributing to the PEACH Education Tax Credit with a dollar-for-dollar tax credit on their Georgia state income taxes.	Beginning Balance	270,090	290,464

	Funding Source	Current 2026 Budget	Projected 2027 Budget
<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
<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	44,715	44,715
<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	59,247,548	59,247,548
<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	45,826	45,826
<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	7,115,899	6,465,899
<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	8,295,783	5,795,249
<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.	Transfers	650,000	650,000
	Federal	3,632,271	3,632,271
	Total	4,282,271	4,282,271

Gwinnett County Public Schools

Capital Projects Fund

FY2027 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.

SPLOST VII (July 1, 2027 - June 30, 2032)

Voters in the county approved the extension of the Special Local Option Sales Tax. The referendum approved a maximum collection of \$1.439 billion over the five year period. Revenue will be used for building projects, Improving safety, 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.

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; 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

	Current FY2026 Budget	Projected FY2027 Budget
Beginning Balance	\$ 473,955,053	\$ 425,363,320
<u>Revenue</u>		
Sales Tax Receipts	252,000,000	246,000,000
Investment Income	14,150,000	7,500,000
State Capital Outlay	5,000,000	3,500,000
Transfer In	5,206,165	5,554,972
Total Revenue	276,356,165	262,554,972
Total Sources Available	750,311,218	687,918,292
<u>Expenditures:</u>		
Expenses	228,729,318	199,581,954
<u>Transfers</u>	96,218,580	100,804,972
Total Expenditures	324,947,898	300,386,926
Ending Fund Balance	425,363,320	387,531,366
Total Expenditures & Fund Balance	750,311,218	687,918,292

Projected FY2027 Budget by Funding Source

	SPLOST V Fund 227	SPLOST VI Fund 229	SPLOST VII Fund 250	TOTAL
Beginning Balance	10,000,000	415,363,320	-	425,363,320
<u>Revenue</u>				
Sales Tax Receipts		62,000,000	184,000,000	246,000,000
Investment Income	250,000	7,000,000	250,000	7,500,000
State Capital Outlay		3,500,000	-	3,500,000
Transfer In (Project Mngt)		5,554,972	-	5,554,972
Total Revenue	250,000	78,054,972	184,250,000	262,554,972
Total Sources Available	<u>\$ 10,250,000</u>	<u>\$ 493,418,292</u>	<u>\$ 184,250,000</u>	<u>\$ 687,918,292</u>
<u>Expenditures</u>				
Construction	6,800,000	32,500,000	21,221,750	60,521,750
Technology		42,623,949	43,997,667	86,621,616
Furniture & Equipment - Schools	1,000,000	3,350,000	11,708,616	16,058,616
Financial Services		100,000	-	100,000
Data Governance		10,000,000	-	10,000,000
School Bldg Safety				-
Land		2,000,000		2,000,000
Bus Purchases		6,000,000	-	6,000,000
Support Vehicle	125,000	1,600,000	5,000,000	6,725,000
Instructional Material		1,000,000	5,000,000	6,000,000
Project Management		5,554,972		5,554,972
Transfer to Other Funds		100,804,972		100,804,972
Total Expenditures	7,925,000	205,533,893	86,928,033	300,386,926
Ending Fund Balance	2,325,000	287,884,399	97,321,967	387,531,366
Total Expenditures & Fund Balance	<u>\$ 10,250,000</u>	<u>\$ 493,418,292</u>	<u>\$ 184,250,000</u>	<u>\$ 687,918,292</u>

Breakdown of selected expense categories by project

FY2027 Projected Budget

	<u>SPLOST V</u>	<u>SPLOST VI</u>	<u>SPLOST VII</u>	<u>TOTAL</u>
Construction				
Murphy MS	3,800,000	-		3,800,000
Shiloh MS Addition		5,000,000		5,000,000
GSMST Addition		8,000,000		8,000,000
Trip ES Addition		-	2,887,500	2,887,500
Starling ES Addition		-	2,887,500	2,887,500
Bay Creek MS Addition		-	2,462,500	2,462,500
Arcado ES Addition		-	2,992,500	2,992,500
Head ES Addition			2,570,000	2,570,000
Brookwood HS Addition			2,145,000	2,145,000
Roof Replacement		1,500,000	1,141,500	2,641,500
HVAC		9,500,000	1,012,500	10,512,500
Systemwide	3,000,000	1,500,000	1,000,000	5,500,000
Carpeting Replacement		3,000,000	710,000	3,710,000
CTE	-	1,000,000		1,000,000
Facility Infrastructure Improvement		3,000,000	1,412,750	4,412,750
Technology				
Trip ES Addition			250,000	250,000
Starling ES Addition			250,000	250,000
Bay Creek MS Addition			250,000	250,000
Arcado ES Addition			250,000	250,000
Head ES Addition			250,000	250,000
Brookwood HS Addition			375,000	375,000
IMT System Development		3,800,000	12,273,445	16,073,445
Growth - Computers		850,000	2,900,000	3,750,000
Collaborative System		5,235,374	7,000,000	12,235,374
MS Technology Refresh		8,718,155	-	8,718,155
HS Technology Refresh			11,873,019	11,873,019
ES Technology Refresh		23,000,000	4,589,480	27,589,480
Network Security Governance			1,380,330	1,380,330
Network Security Protect			1,671,740	1,671,740
Network Security - Monitor			543,533	543,533
Network Security - Response			141,120	141,120
Intercom Replacement		300,000		300,000
Central Office Refresh		720,420		720,420

 Breakdown of selected expense categories by project

<u>FY2027 Projected Budget</u>	<u>SPLOST V</u>	<u>SPLOST VI</u>	<u>SPLOST VII</u>	<u>TOTAL</u>
Murphy MS		1,000,000		1,000,000
Shiloh MS Addition		500,000		500,000
GSMST Addition		600,000		600,000
Trip ES Addition			150,000	150,000
Starling ES Addition			150,000	150,000
Bay Creek MS Addition			150,000	150,000
Arcado ES Addition			150,000	150,000
Head ES Addition			150,000	150,000
Brookwood HS Addition			150,000	150,000
Fine Arts Equipment		750,000	1,500,000	2,250,000
Growth & Replacement	1,000,000		4,368,616	5,368,616
PE/Health		500,000	1,120,000	1,620,000
CTAE			3,820,000	3,820,000

Gwinnett County Public Schools

Debt Service Fund

FY2027 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 @ 6/30/2026	Principal Retired in FY2027	Principal Outstanding @ 6/30/2027
Series 2009	\$ 18,980	\$ -	\$ -	\$ -
Series 2010	\$ 19,640	\$ 19,640	\$ -	\$ 19,640
Series 2010	\$ 255,080	\$ 69,490	\$ 24,125	\$ 45,365
Series 2015	\$ 252,440	\$ 243,910	\$ -	\$ 243,910
Series 2017	\$ 97,335	\$ 69,065	\$ 13,545	\$ 55,520
Series 2019	\$ 173,355	\$ 163,355	\$ -	\$ 163,355
Series 2021	\$ 122,945	\$ 109,945	\$ -	\$ 109,945
Series 2022A(1)	\$ 92,150	\$ 86,175	\$ 1,660	\$ 84,515
Series 2022A(2)	\$ 35,000	\$ 35,000	\$ -	\$ 35,000
Series 2022B	\$ 230,000	\$ 155,000	\$ 90,000	\$ 65,000
Total	<u>\$ 1,296,925</u>	<u>\$ 951,580</u>	<u>\$ 129,330</u>	<u>\$ 822,250</u>

Revenue to service the long-term debt consists primarily of local property taxes. The Gwinnett County Board of Education annually levies a property tax millage rate as required to service the principal and interest payments for the year.

	<u>FY2026</u>	<u>FY2027</u>
Millage rate required to fund Long-term debt	1.45	*

* Millage rate will be set at a meeting in August 2026.

	Current FY2026 Budget	Projected FY2027 Budget
Beginning Balance	\$ 73,767,656	\$ 87,087,105
<u>Revenue:</u>		
Ad Valorem Taxes	80,108,512	86,497,479
Investment Income	4,000,000	4,500,000
Other Federal Revenue	1,000,000	1,000,000
Total Revenue	85,108,512	91,997,479
Transfers In	85,806,250	95,250,000
Total Sources Available	\$ 244,682,418	\$ 274,334,584
<u>Expenditures:</u>		
Payment of Principal	\$ 113,755,000	\$ 129,330,000
Payment of Interest	43,840,313	39,748,730
Dues & Fees	-	-
Total Expenditures	157,595,313	169,078,730
Ending Fund Balance	87,087,105	105,255,854
Total Expenses & Fund Balance	\$ 244,682,418	\$ 274,334,584

Projected FY2027 Budget by Fund

	General Obligation <u>Debt</u>	SPLOST VI <u>Debt</u>	<u>TOTAL</u>
Beginning Balance	\$ 75,555,486	\$ 11,531,619	\$ 87,087,105
<u>Revenue</u>			
Ad Valorem Taxes	86,497,479	-	86,497,479
Investment Income	2,500,000	2,000,000	4,500,000
Other Federal Revenue	1,000,000	-	1,000,000
Total Revenue	<u>89,997,479</u>	<u>2,000,000</u>	<u>91,997,479</u>
Transfer from Other Funds	-	95,250,000	95,250,000
Total Sources Available	<u>\$ 165,552,965</u>	<u>\$ 108,781,619</u>	<u>\$ 274,334,584</u>
<u>Expenditures</u>			
Payment of principal	39,330,000	90,000,000	129,330,000
Payment of interest	32,498,730	7,250,000	39,748,730
Dues & Fees	-	-	-
Total Expenditures	<u>71,828,730</u>	<u>97,250,000</u>	<u>169,078,730</u>
Ending Fund Balance	<u>93,724,235</u>	<u>11,531,619</u>	<u>105,255,854</u>
Total Expenditures & Fund Balance	<u>\$ 165,552,965</u>	<u>\$ 108,781,619</u>	<u>\$ 274,334,584</u>

Gwinnett County Public Schools

Enterprise Fund

FY2027 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 SY2027 lunch prices will remain \$2.50 at the Elementary level and \$2.75 at the Middle/High level. Breakfast will remain \$1.75 at all levels. Reduced meal prices will remain \$.30 for Breakfast and \$.40 for Lunch. Adult meal prices will increase to \$3.00 for Breakfast and will remain \$4.75 for Lunch. Milk prices will increase to \$.50. Additionally, the Adult Lunch price for Holiday/Special meals will be \$6.00.

	ES	MS	HS
Full Pay Student Breakfast	\$ 1.75	\$ 1.75	\$ 1.75
Reduced Price Breakfast	\$ 0.30	\$ 0.30	\$ 0.30
Full Pay Student Lunch	\$ 2.50	\$ 2.75	\$ 2.75
Reduced Price Lunch	\$ 0.40	\$ 0.40	\$ 0.40
Milk	\$ 0.50	\$ 0.50	\$ 0.50
Adult Breakfast	\$ 3.00	\$ 3.00	\$ 3.00
Adult Lunch	\$ 4.75	\$ 4.75	\$ 4.75
Adult Holiday Meals	\$ 6.00	\$ 6.00	\$ 6.00

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

The projected numbers of meals to be served in FY2027 are 20,612,520 student lunches and 10,253,520 student breakfasts. There will be 136 serving locations with a staff of over 1,300 employees. Approximately 63.00% of all students are currently eligible to receive meals that are either free or reduced price.

	Current FY2026 Budget	Projected FY2027 Budget
Beginning Balance	\$ 9,390,585	\$ (3,280,212)
<u>Revenue:</u>		
Local	26,078,476	22,136,923
State	2,893,453	2,768,361
Federal	94,342,571	103,017,857
Total Revenue	123,314,500	127,923,141
Total Sources Available	<u>\$ 132,705,085</u>	<u>\$ 124,642,929</u>
<u>Expenditures:</u>		
Salaries	\$ 35,964,377	\$ 33,696,679
Fringe Benefits	22,812,420	22,470,778
Subtotal	58,776,797	56,167,457
Food (Including USDA Commodities)	57,750,000	63,750,000
Purchased Services	10,260,000	11,929,500
Travel	31,000	28,500
Supplies / Uniforms	7,020,000	7,061,500
Equipment	2,147,500	1,295,000
Subtotal	77,208,500	84,064,500
Total Expenditures	135,985,297	140,231,957
Ending Fund Balance	<u>(3,280,212)</u>	<u>(15,589,028)</u>
Total Expenses & Fund Balance	<u>\$ 132,705,085</u>	<u>\$ 124,642,929</u>

Gwinnett County Public Schools

Internal Service Fund

FY2027 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.

	Current FY2026 Budget	Projected FY2027 Budget
Beginning Balance	\$ 11,042,100	\$ 13,261,717
<u>Revenue - Charges for Services:</u>		
Worker's Compensation: Payroll Assessment	13,000,000	13,000,000
Disability Insurance: Payroll Deductions and Employer Contributions	2,300,000	2,300,000
Print Shop: Printing Requisitions	1,600,000	1,600,000
Café	450,000	450,000
Transfers from Other Funds	835,801	660,602
Total Revenue	\$ 29,227,901	\$ 31,272,319
<u>Expenditures:</u>		
Risk Management / Worker's Compensation	\$ 10,501,298	\$ 10,463,203
Disability Insurance Fund	2,347,877	2,202,064
Print Shop Fund	2,233,025	2,240,065
Café	883,984	831,569
Total Expenditures	\$ 15,966,184	\$ 15,736,901
Ending Fund Balance	13,261,717	15,535,418
Total Expenditures & Fund Balance	\$ 29,227,901	\$ 31,272,319

Gwinnett County Public Schools

Glossary of Terms

FY2027 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.