



FY2027 Superintendent's Recommended Budget

Final Public Hearing
& Adoption
May 28, 2026



FY2027 Budget Calendar – Process and Transparency

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

Comprehensive, Transparent Process

- Stakeholder Survey (Oct 2025)
- Board Work Sessions (Mar 18, Apr 16)
- Public Hearings (May 14 & May 28)
- Required Public Notices Published
- Ongoing Community Feedback via Website



	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	380,213,435	2,099,454	387,531,366	105,255,854	(15,589,028)	15,535,418	875,046,499
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

A public budget hearing will be held on May 14, 2026 at 5:00 p.m. A second public budget hearing will take place on May 28, 2026 at 6:00 p.m. All meetings will be conducted at the J. Alvin Wilbanks Instructional Support Center, 437 Old Peachtree Road N.W., Suwanee, Georgia, 30024. A copy of the proposed budget is available for review on the internet at <https://www.gcpsk12.org> or you may contact the Budget Office at 678-301-6000 on weekdays between the hours of 8:00 a.m. and 5:00 p.m. to schedule an appointment. The Gwinnett County Board of Education may revise this tentatively adopted FY2027 budget, as needed.

FY2027 BUDGET OVERVIEW

FY2027 Total Budget: \$3.5 Billion

- **Balanced Budget**
- **No Millage Rate Increase**
- **Stable Fund Balance**
- **Targeted Investments**
- **Strategic Reductions/Cuts**

Maintaining Excellence While Managing Costs Responsibly



Strategic Implementation Focus Areas - Investments

Driven by: Strategic Plan Priorities, Core Beliefs & Commitments, and from stakeholder feedback

Compensation and Benefits and Targeted Pay Improvements:

- ☐ 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

Literacy & Academic Excellence –

- ☐ 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 –

- ☐ 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 –

- ☐ 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 graders

Safe and Welcoming Schools –

- ☐ 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)



Following Board and Community Feedback – April 16th- May 27th

Additional Initiatives – Since *Initial Investments* and Feedback

1. Pilot Programs (**Board Request: Structure & Transparency**)
 - Understanding of pilot framework
 - Outlined process, evaluation criteria, and tracking
 - **Timeline for Financial Dashboard Reports:** Pilot dashboard preview (May–June) – Phase I
2. Proposed priority pilot proposals (**Based on Board Requests**):
 - Student access (activity buses at **3 promise high schools**, summer school transportation, extra curricular)
 - Student supports (mental health, meals, targeted services prioritizing at **Promise Schools and schools with greatest needs as determined by data analysis**)
3. New Proposal: Differentiated Pay
(**Board Requests: Schools With Greatest Needs as determined by data analysis**)
 - Additional to *include*:
 - Differentiated pay and/or targeted supplements
 - Cost, impact, and sustainability analysis
 - Assess prior year differentiated, tiered salary supplements

Total New Investments \$5M Estimated



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Closing and Call to Action:

Final Steps in the FY2027 Budget Process:

- **Tentative Adoption: April 16, 2026**
- **First Public Hearing: May 14, 2026**
- **Final Public Hearing: Today**

The FY2027 Superintendent's Budget is:

- **Student-Centered**
- **Employee-Focused**
- **Financially Responsible**
- **Community-Aligned**

Key Commitments:

- **No Millage Rate Increase**
- **Strategic Investments in Priority Areas**

Board Action Requested:

- **Approval of the FY2027 Budget & Tentative Millage Rate**



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