



**Gwinnett County  
Public Schools**

**Gwinnett County Board of Education  
Superintendent's Recommended Budget  
Mr. J. Alvin Wilbanks**

**FY2020 Public Budget Document  
July 1, 2019–June 30, 2020**

# Gwinnett County Public Schools

FY2020 Public Budget Document

Superintendent's Recommendation

Mr. J. Alvin Wilbanks

CEO/Superintendent

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

**Gwinnett County Public Schools  
Fiscal Year 2020 Superintendent's Recommended Budget  
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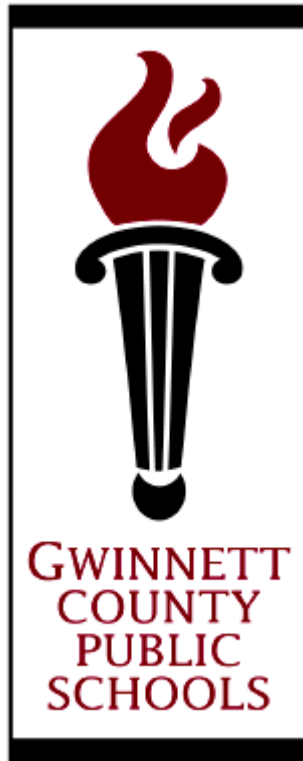
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# Gwinnett County Public Schools

Budget Introduction

FY2020 Public Budget Document



The Gwinnett County Board of Education's Fiscal Year 2020 (FY2020) budget, as recommended by CEO/Superintendent J. Alvin Wilbanks, 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 are tied directly to the vision and strategic direction of the Board of Education.

The proposed Total Budget for FY2020 is approximately \$2.319 billion, representing an increase of 2.7% from the current FY2019 Total Budget. The proposed budget for the general operations of the school district is reflected in the General Fund at \$1.795 billion, an increase of 3.7% over the current year. The individual funds and the changes from Fiscal Year 2019 are summarized below:

<b>Funds Comprising the Total Budget</b>	<b>FY2020 (In Millions)</b>	<b>FY2019 (In Millions)</b>	<b>Dollar Change (In Millions)</b>	<b>Percentage Change</b>
General Fund	\$ 1,794.9	\$ 1,730.7	\$ 64.2	3.7%
Special Revenue Fund	\$ 96.3	\$ 101.1	\$ (4.8)	(4.7%)
Capital Projects Fund	\$ 141.9	\$ 178.0	\$ (36.1)	(20.3%)
Debt Service Fund	\$ 177.2	\$ 140.1	\$ 37.1	26.5%
Enterprise Fund	\$ 96.6	\$ 97.4	\$ (0.8)	(0.8%)
Internal Service Fund	\$ 12.2	\$ 11.9	\$ 0.3	2.5%
<b>Total Budget</b>	<b>\$ 2,319.1</b>	<b>\$ 2,259.2</b>	<b>\$ 59.9</b>	<b>2.7%</b>

This investment plan for FY2020 accommodates a student population that is projected to grow by 446 students, bringing the district enrollment for the 2019-20 school year to more than 180,200 students.

### **State Revenue**

The proposed FY2020 budget was developed for Gwinnett County Public Schools prior to the conclusion of the 2019 legislative session and final approval of the state budget. Therefore, the Governor's most current state budget recommendations at the time of budget development were used as the basis for the proposed local budget.

GCPS will receive a net of \$52.3 million more in state funding than the district received in FY2019, based on the Quality Basic Education (QBE) funding formula. The additional revenue is due to increases in a number of formula-driven allocations.

■ *QBE Formula Earning Increases for Gwinnett County Public Schools:*

- \$7.7 million in additional formula earnings due to projected student growth

- \$41.4 million for salary increases allotted through the State Teacher Salary Schedule
- \$8.4 million for the state-funded portion of teacher salary step increases (compensation for training and experience) and the additional certificated employees who will be enrolled in state health insurance plans
- \$1.2 million in additional formula earnings due to an increase in the rate of the employer contribution to the Teachers Retirement System from 20.90% to 21.14%
- An increase of \$4.4 million in the district’s projected FY2020 Equalization funding, from \$82.0 million in FY2019 to \$86.4 million. These funds are intended to narrow the gap between public school systems in terms of property “wealth per student.” GCPS will rank 85<sup>th</sup> among Georgia’s 180 districts in wealth per student next year.

The \$63.1 million in additional state revenue above will be offset by an increase of \$10.8 million for the system’s “Local Five-Mill Share,” a required cost of participating in the QBE program. The state subtracts from a school district’s total earnings the equivalent of five effective mills of local taxes. For FY2020, GCPS’ five-mill deduction will be \$166.8 million compared to \$156.0 million in FY2019. The resulting net increase in state revenue, therefore, will be \$52.3 million.

### **Local revenue**

After five consecutive years (FY2010 – FY2014) of a decline in Gwinnett County’s property tax digest that totaled nearly 25%, the local tax digest is expected to grow for the sixth consecutive year. For FY2020, the increase in property tax revenue is budgeted to be \$21.4 million over the amount for the FY2019 budget. In addition, title ad valorem taxes and investment earnings are expected to grow a combined \$10.5 million, for a total increase in local revenue of \$31.9 million.

### **Expenses**

For FY2020 the school district once again closely scrutinized all proposed expenditures. However, there are a number of increases in expenses, mostly in the area of salaries and employee benefits, that must be funded:

- The addition of 104 instructional and support positions, required to accommodate the projected growth of 446 students and the opening of one new school, will increase the district’s salary and benefits costs by approximately \$8.1 million.
- The employer share for insurance premiums for over 270 more enrollees in the district’s health benefits plans is budgeted at an annualized cost of \$3.1 million.
- The employer contribution required for the Gwinnett Retirement System (GRS), the district’s alternative to Social Security, will increase from 5.49% to 5.53%, at a cost of \$0.4 million.
- Funding the rate increase for the employer-paid portion of the Teachers Retirement System from 20.90% to 21.14% will result in an additional cost of \$2.3 million.

In the area of new funding, the proposed FY2020 budget includes salary improvements for current employees, as well as other expenditures that support the school district's core business of teaching and learning and increasing student achievement. These new investments include:

- A salary step increase for all eligible employees at a projected cost of \$13.7 million (Approximately 95% of current teachers will be eligible for a step increase.)
- A \$3,000 cost-of-living increase for all employees paid on the teacher salary schedule at a cost of \$44.6 million
- A 2.0% cost-of-living increase for all employees not paid on the teacher salary schedule at a cost of \$7.0 million
- Funding for six additional School Resource Officers to enhance school safety and security
- Increases in per-pupil funding for local schools
- Additional resources in the areas of special education and psychological services, foreign language, and fine arts
- Enhanced operational and maintenance support for buildings/grounds, information management, and information security.

To meet the challenges of the mandated increases, fully fund the employee salary and investment plan improvements, and maintain a balanced budget, the following cost-saving measures will remain in place for FY2020:

- School staffing allocation formulas will remain unchanged for another year. Schools will continue to receive positions to accommodate student growth.
- Division heads were directed to maintain their operating expense budgets at or below the current year spending levels, while maintaining essential levels of service to support teaching and learning.
- The practice will continue of leaving vacant, to the extent possible, currently unfilled district-level positions. Only critically needed positions that the budget can continue to fund in future years will be filled as vacancies occur.

### **Summary of the Six Funds in the Total Budget**

- ❖ **The General Fund**, as recommended, represents 77.4% 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 71% of the General Fund budget is targeted for instructional services. The FY2020 General Fund budget is increasing by 3.7% over the FY2019 budget. The budgeted expenditure per student is increasing by 3.45% to \$9,960.

The General Fund is proposed to be funded with projected state revenue in the amount of just under \$1.1 billion, federal revenue of \$0.7 million, and local revenue in the amount of \$735.2 million. The maintenance and operations millage rate to support this budget will be set in June once more 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 FY2020 budget is projected to be \$96.3 million, a decrease of \$4.8 million over the current year. 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 FY2020 budget totals \$141.9 million, a decrease of \$36.1 million from the FY2019 level. This fund includes state capital outlay grants, the tax proceeds and expenses funded by the education special purpose local option sales tax (E-SPLOST) approved by voters in November 2015, and proceeds from the General Obligation bonds approved by voters in November 2018.
- ❖ **The Debt Service Fund** for FY2020 will be \$177.2 million, an increase of \$37.1 million from the FY2019 budget. This fund represents the budgeted principal and interest payments for outstanding debt associated with 1.) Certificates of Participation (COPS) issued in 2006, 2.) Short-term Series 2016 bonds issued to advance fund the E-SPLOST V program, and 3.) General Obligation bonds approved by voters in February 2008 and November 2018. Principal and interest payments on the COPS and Series 2016 E-SPLOST 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 June.
- ❖ **The Enterprise Fund** contains the budget for the cafeteria operations for the school district. The total budget for this fund will be \$96.6 million for FY2020. As a self-sustaining fund, revenues come primarily from meal purchases and the federal reimbursement program.
- ❖ **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 \$12.2 million for FY2020.

The Superintendent's recommended budget document is available for public review online at [www.gwinnett.k12.ga.us](http://www.gwinnett.k12.ga.us). The budget is also available in Gwinnett County Public Schools' Department of Budgets and Financial Reporting, located in the J. Alvin Wilbanks Instructional Support Center at 437 Old Peachtree Road, NW, in Suwanee. Interested citizens may call 678-301-6000 to request an appointment to review the detailed document.

**Vision:**

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

**Mission:**

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

**Core Beliefs and Commitments:**

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

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

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

Therefore, the Gwinnett County Board of Education will:

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

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**Strategic Goals:** *The plan for achieving our mission. . .*

Gwinnett County Public Schools will . . .

- Ensure a world-class education for all students by focusing on teaching and learning the Academic Knowledge and Skills (AKS) curriculum.
- Ensure a safe, secure, and orderly environment for all.
- Optimize student achievement through responsible stewardship of its financial resources and the proactive pursuit of all resources necessary to meet current and future demands.
- Recruit, employ, develop, and retain a workforce that achieves the mission and goals of the organization.
- Support instructional and operational needs with technological systems and processes that support effective performance and desired results.
- Provide and manage the system’s facilities and operations in an exemplary manner as determined by programmatic needs and best management practices.
- Apply continuous quality improvement strategies and principles as the way the organization does business.

Gwinnett County Public Schools  
FY2020 Budget Calendar

**October 2, 2018** – Student count date for FTE funding

**October 18, 2018** – Adopt budget development calendar for fiscal year 2020

**December 3, 2018** - Complete FY 2019 mid-year salary/position budget amendment

**No later than January 14, 2019** - Distribute FY 2020 budget development packages to program managers

**January 14, 2019 – February 8, 2019** - Prepare FY2020 program budget requests

**February 1, 2019** - Central Office budget managers submit completed proposed budget requests to Budget Office

**February 8, 2019** - Central Office budget managers submit completed budget improvement requests to Budget Office

**February 11-22, 2019** - Prepare budget request summary

**February 25-26, 2019** - Superintendent and Cabinet meet to discuss FY2020 budget requests

**March 1, 2019** – Superintendent’s Recommendations due to Budget Office

**March 4-22, 2019** - Preparation and printing of Superintendent's Recommended Budget

**March 23, 2019** - Board budget work session (Saturday)

**April 9, 2019** - Board budget work session; adoption of tentative budget; (Area Board Meeting – District II – Central Gwinnett HS)

**May 1 and May 5, 2019** - Publish budget advertisement in newspaper

**May 9, 2019** - First Public Budget Hearing

**May 16, 2019** - Second Public Budget Hearing; Final Budget Adoption; and Adoption of Tentative millage rate

**June TBD, 2019** – Submission of Adopted Budget to Carl Vinson Institute – in compliance with GA Law.

**July TBD, 2019** – Final Adoption of millage rate

**September TBD, 2019** – Transmit adopted budget to State Department of Education

**FY2012**

The M & O and Debt service millage rate remained unchanged from the prior year at 19.25 mills and 1.30 mills respectively. The proposed Total Budget for FY2012 is approximately \$1.7 billion, representing a decrease of 6.1% from the FY2011 budget.

For FY12 the revenue budget was impacted by the following:

- The state budget recommendations include the continuation of state revenue cuts made to the Quality Basic Education (QBE) funding formula that began in FY2003. The reduction for FY12 is approximately \$113.3 million.
- Gwinnett County Public Schools state revenue for FY2012 will decline by approximately \$12.4 million due to the expiration of federal American Recovery and Reinvestment Act (ARRA) funding.
- Also significantly impacting the FY12 revenue budget is the continued decline in the local property tax digest. The tax digest is projected to decline 8.0% or \$43.1 million.

The following measures were recommended to meet the challenges and balance

- Division heads reduced their operating expense budgets by a minimum of 5.0% from the current level resulting in savings of \$5.1 million (a cumulative reduction totaling 17.5% over a three-year period),
- School staffing “point” allocation formulas were revised district wide. The district will hire approximately 650 fewer teachers as a result, saving approximately \$47.8 million.
- The budget includes two furlough days for all employees except bus drivers and school nutrition staff, saving a projected \$10.4 million.
- System employees will not receive a longevity-step salary increase.
- A hiring freeze will continue for FY2012 resulting in anticipated savings of approximately \$4.3 million. Only critically needed positions that the budget can continue to fund in future years will be filled as vacancies occur during the year.

**FY2013**

The M & O and Debt Service millage rate remained unchanged for the 8<sup>th</sup> consecutive year at 19.25 mills and 1.30 mills respectively.

Budget planning continued with declines in state and local funding. The state budget included the continuation of revenue cuts to the Quality Basic Education formula – cuts that began in 2003. The reduction for FY13 is approximately \$113.3 million and over the 11-year period the loss is \$630.5 million. Gwinnett County Public Schools qualified for the funding under the state’s equalization grant for FY13. The projected funding is \$45.4 million. Also, impacting revenue estimates for FY13 was the continued decline in the local property tax digest, for the fourth year in a row. The projected decline is \$35.5 million or 7.9%. The decline totals 24% of the four year period, which will result in an annual cumulative loss of \$133 million in local property tax revenue for future budget years.

With another challenging year ahead, the district closely scrutinized expense budgets and took the following measures to balance the FY13 budget:

- Central office operating budgets were reduced by 2.5%, the fourth year a reduction (20% over four years , saving \$23 million annually)
- School staffing allocation formulas were revised district wide to add two students to most class sizes.
- The budget included the elimination of 54 central office positions.
- The employer contribution rate for the Gwinnett Retirement System (GRS) changed from 5.09% to 2.43%. In addition, changes were made in vested years of service and spouse survivor benefit options to align GRS with the Teachers Retirement System.
- The budget included the continuation of two furlough days for all employees except bus drivers and school nutrition staff.

## **FY2014**

While there are still challenges ---local tax digest is projected to decline for the fifth year in a row ; state “austerity reductions” continue; growth in student enrollment; increases in employee health insurance costs; and increased employer retirement benefit expenses ---an increase in state funding means the district will be able to balance the budget by continuing the cost saving measures implemented in previous years.

The challenges were met by additional state revenue for enrollment growth and additional earnings from the “Equalization Grant” funding for low-wealth districts. In the area of new discretionary expenses the budget includes funding for the elimination of the two furlough days for all employees and the addition of 18 school resource officer positions.

The M & O millage did increase this year from 19.25 mills to 19.80 mills. The Debt Service millage rate increased from 1.30 mills to 2.05 mills to fund the existing general obligation bond debt in FY2014 and beyond. The increase is required after holding the millage rate steady for the past 8 years through the recession.

## **FY2015**

A 5% growth in the property tax digest, a smaller state “austerity” cut, and growth in student enrollment, means that GCPS will be able to balance its budget and also provide much needed raises for its employees. While all other cost-saving measures which were put into place over the past five years will remain, teachers, and all other employees will see an increase in pay for the first time since the 2009-10 school year.

All full-time employees received a 2% cost-of-living raise and a longevity-step salary increase for all eligible employees, along with bus drivers received an additional \$1.25/hour. Additional instructional positions were added to enable each elementary school to implement Reading Recovery. 9 school resource officer (SRO) positions were added which provides an SRO at each high school and middle school.

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

**FY2016**

Slight growth of 3% in the property tax digest along with additional revenue from the state, which is based on earnings driven by the Quality Basic Education (QBE) funding formula, a reduction of the state “austerity” cut, and growth in student enrollment means that GCPS will be able to balance its budget and also provide well-deserved raises for its employees. The FY2016 budget accounted for certain state-mandated increases in the areas of employee salary – 175 additional teacher/instructional support positions, and employer benefit cost increases. In addition, the FY2016 budget will include funds to address the operational and start-up costs for the four new schools opening in August of 2015.

Salary and other improvements for FY2016:

- A longevity-step salary increase for all eligible employees.
- All full-time employees received a 2.5% cost-of-living increase.
- Salary adjustment increase to the starting salary for new teachers and those early in their career.
- Additional salary improvements include adjustments for bus monitors of an increase of .84/hour, increase in the stipend for special educational paraprofessionals, a 10% increase in coach and sponsor supplements, and an increase in substitute teacher of \$5 per day.
- Additional instructional positions will support Academy Programs, STEP Academies, IB Programs, Mathematics and eCLASS.
- Fifteen additional bus drivers and five additional bus monitors will be hired to accommodate growth.

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

**FY2017**

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

Salary and other improvements for FY2017:

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

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

### **FY2018**

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

Salary and other improvements for FY2018:

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

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

**FY2019**

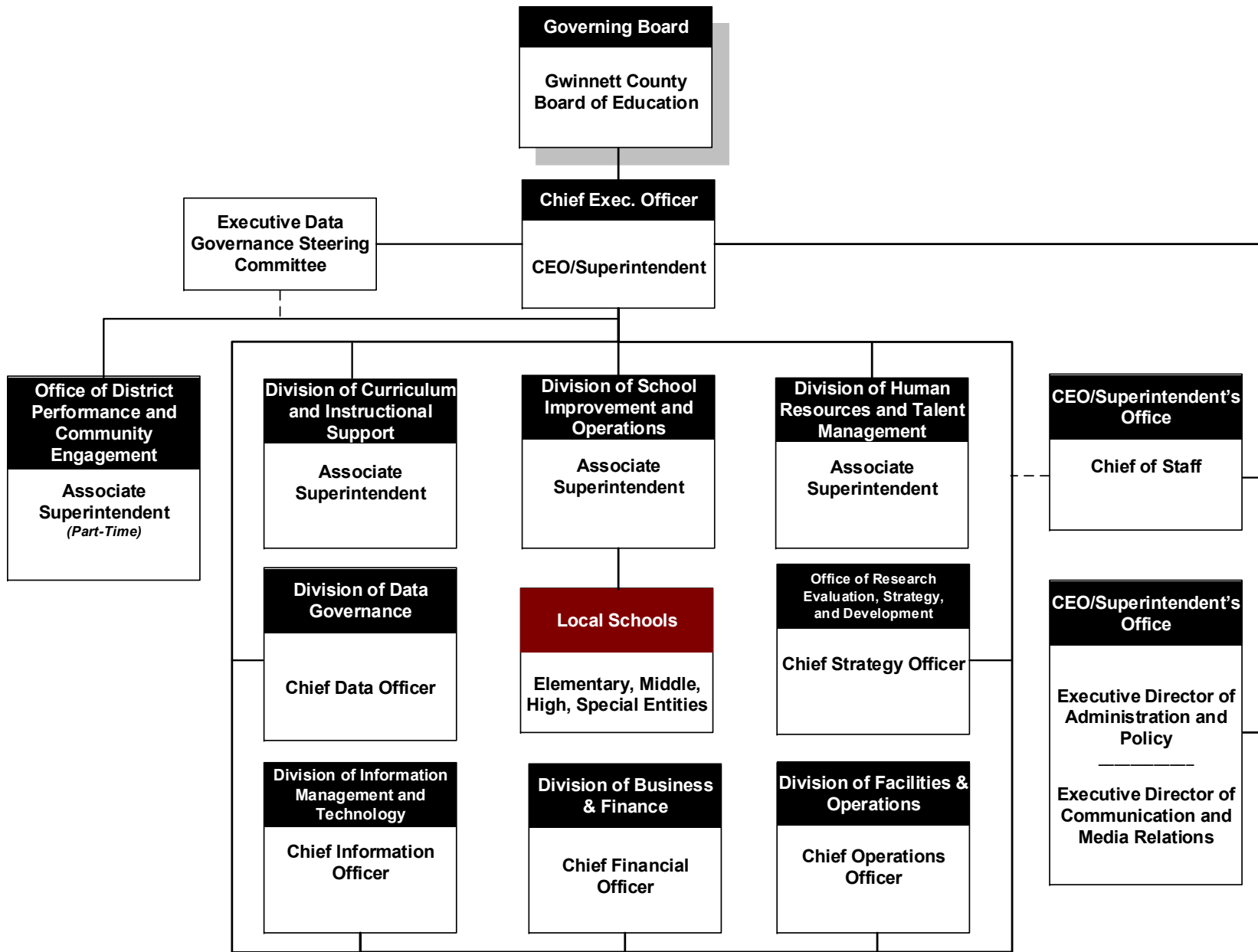
Growth in the property tax digest for the fifth straight year and additional revenue from the state, including the elimination of austerity reductions, means that GCPS will be able to balance its budget, provide raises for its employees, and implement some improvement items. The Recommended Budget calls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

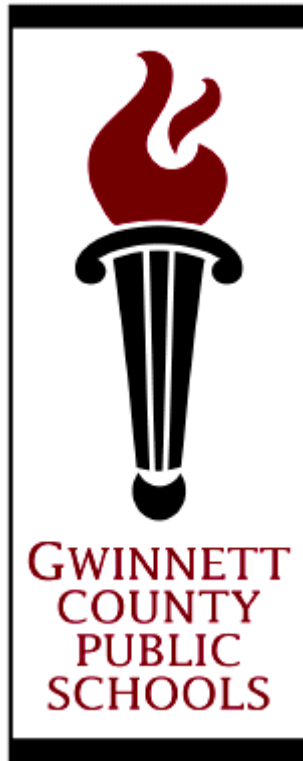
Salary and other improvements for FY2019:

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

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

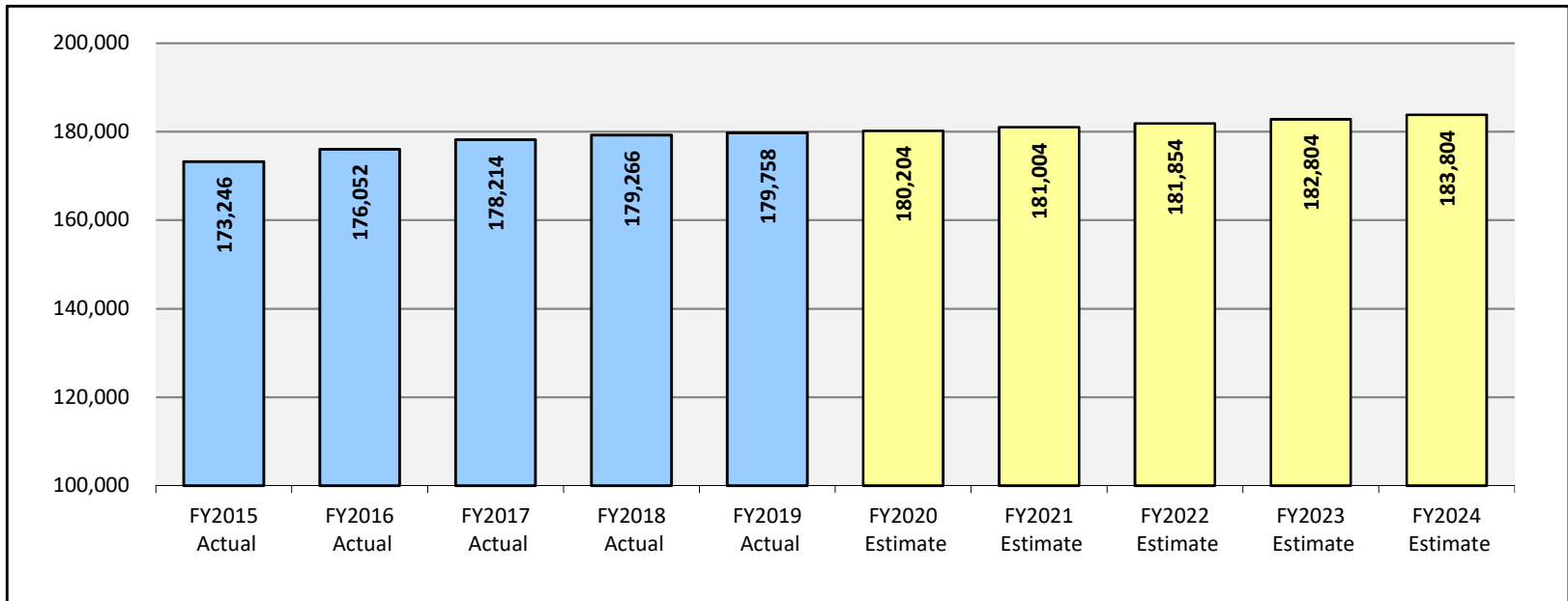






<b>Enrollment Estimate</b> (Estimate for budget purpose only.)					
	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
<b>Enrollment Projection</b>	180,204	181,004	181,854	182,804	183,804
<b>Change from prior year</b>	446	800	850	950	1,000

<b>Five Year History of Enrollment</b>					
	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
<b>Enrollment Actual</b>	173,246	176,052	178,214	179,266	179,758
<b>Change from prior year</b>	4,096	2,806	2,162	1,052	492



- The ad valorem tax, more commonly called property tax, is the primary source of revenue for local governments in Georgia. Ad Valorem means "according to the value," and property is taxed based on its assessed value.
- The County Board of Tax assessors, which is appointed by the County Board of Commissioners, evaluates and assesses all property for tax purposes. Assessed value by law is based on 40% of the fair market value as of January 1 each year.
- The millage rate is a determining factor in the calculation of taxes (a mill is \$1 for each \$1,000 of assessed value).
- State authorities set the millage rate for State taxes. County Board of Commissioners set the millage rate for County taxes and the County Board of Education sets the millage rate for County school taxes.
- The millage rate is established by the various authorities by dividing revenue needed by the 40% net assessment.
- The Tax Commissioner's Office is responsible for billing and collecting taxes based on the set millage rate. The school district pays a 1.5% fee to the Tax Commissioner for collection of the school taxes.

### **Tax Exempt Property**

All public property, all institutions of purely public charity, non-profit hospitals, non-profit homes for the elderly, places of religious worship and burial, all personal property used within the home (if not held for sale or other commercial use) are exempt. All tools and implements of trade of manual laborers, and all domestic animals not exceeding \$300 in actual value are exempt from the property tax. Tax exempt status must be applied for before tax liability on the property will be removed.

### **Property Tax Returns**

Individuals are required by law to file a personal property tax return between January 1 and April 1 for all real or personal property owned or purchased in the previous calendar year.

Real property consists of real estate and any permanently affixed improvements, such as buildings.

Personal property consists of:

- a) Furniture, fixtures, machinery, equipment, inventory or any other personal property used in business.
- b) Aircraft and boats/motors owned by any individual or corporation.

Personal property tax returns shall be filed each year by all persons residing in or doing business in Gwinnett County. Personal property is exempt if the total value of taxable tangible personal property owned by the taxpayer within the county does not exceed \$500.

## Tax Exemptions

These exemptions apply only to homestead property. Homeowners must meet the regular homestead exemption requirements. This means individuals must own, occupy and claim the legal residence as property on January 1 to be eligible for any of these exemptions. These exemptions are automatically renewed each year unless there is a change in ownership of the property or eligibility. The amount exempted is deducted from the 40% assessed value of the property in the applicable tax categories.

### Gwinnett County School Exemptions

**Regular Homestead Exemption** (S1R) This exemption is for all property owners who occupy the property as of January 1. There is no income or age limit. This exemption includes \$4,000 off the assessed value for regular school tax.

**Regular School Exemption** (S3) Homeowners must be 62 years old as of January 1. Has income requirement. This exemption includes \$10,000 off the assessed value for school and \$10,000 off school bond.

**Seniors School Exemption** (S4) Homeowners must be 65 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 un-remarried 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.

**Senior Surviving Military Spouse Exemption** (SE) Homeowner must be 65 years old as of January 1. No income limit. This exemption extends to the unremarried spouse of a U.S. service member killed in action. Requires a letter from the U. S. Department of Defense stating unremarried surviving spouse receives spousal benefits as a result of the death of spouse who was killed or died as a result of a war or armed conflict while on active duty. This exemption includes an annually-adjusted amount off the assessed value for regular school and school bond.

**Spouse of Peace Officer or Firefighter killed in the Line of Duty** (SG) – No age or income limit. Applies to un-remarried spouse of a peace officer or firefighter killed in the line of duty. A 100% exemption is provided for regular school and school bond taxes.

**Surviving Spouse Exemption** (SS) –No age or income limit. Applies to homeowners who are certified by the U.S. Secretary of Defense stating un-remarried surviving spouse receives spousal benefits as a result of the death of spouse who was killed or died as a result of a war or armed conflict while on active duty. This exemption includes an annually-adjusted amount off the assessed value for regular school and school bond.

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

**Senior Exemption** (L3A) 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** (L5A) This exemption applies to homeowners who are 65 years old or 100% disabled 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 becomes effective July 1, 2019, to amend the current law by establishing the TAVT rate at 7% and changing the manner of distribution of proceeds.

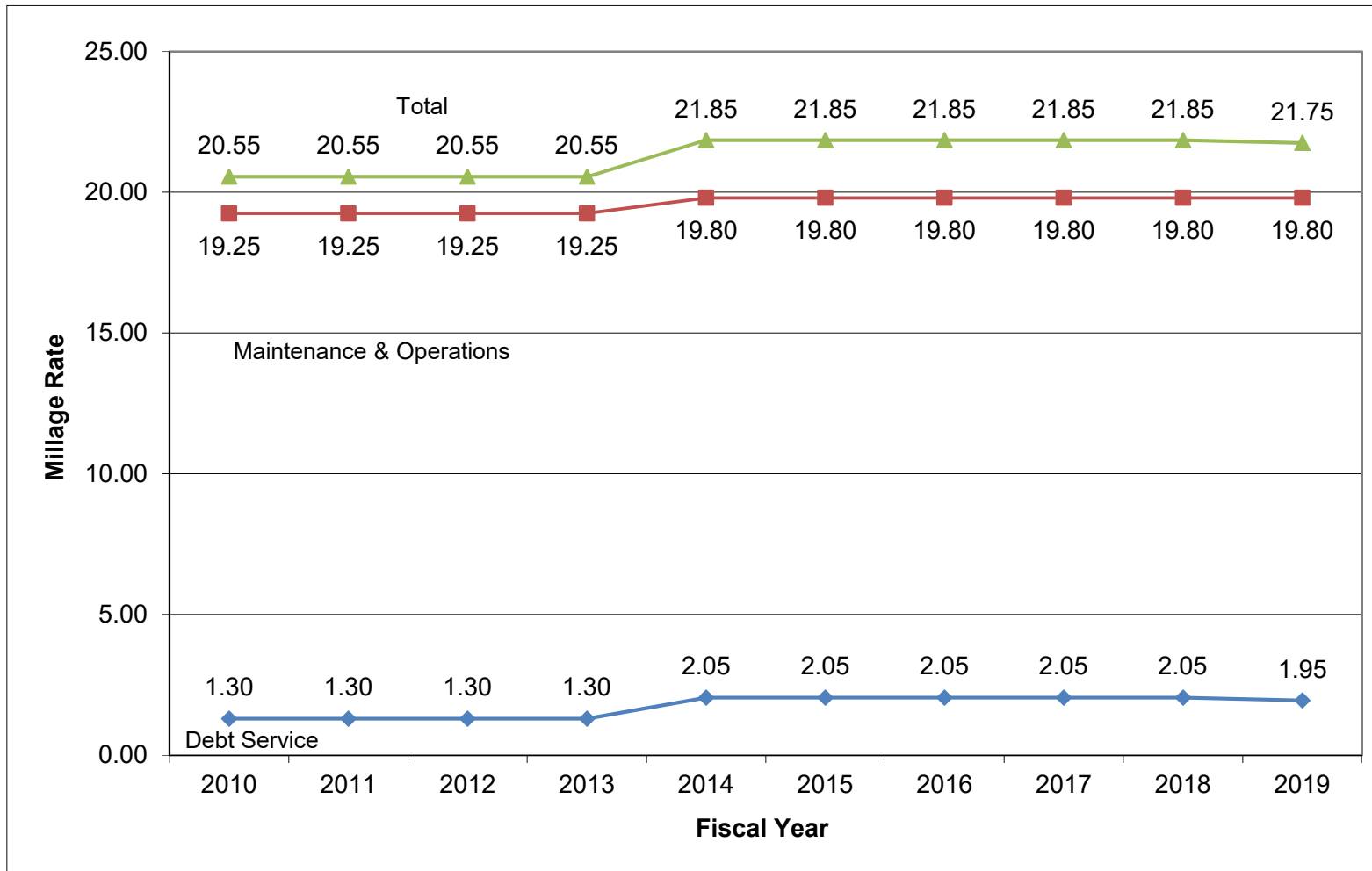
For vehicle that continue to be owned prior to the initial legislative change March 1, 2013, ad valorem taxes (assessed at 40% of the value of the vehicle) will continue to be paid and collected on the birthdate of the vehicle owner. (O.C.G.A. 48-5C-1)

### **Intangible Recording Tax**

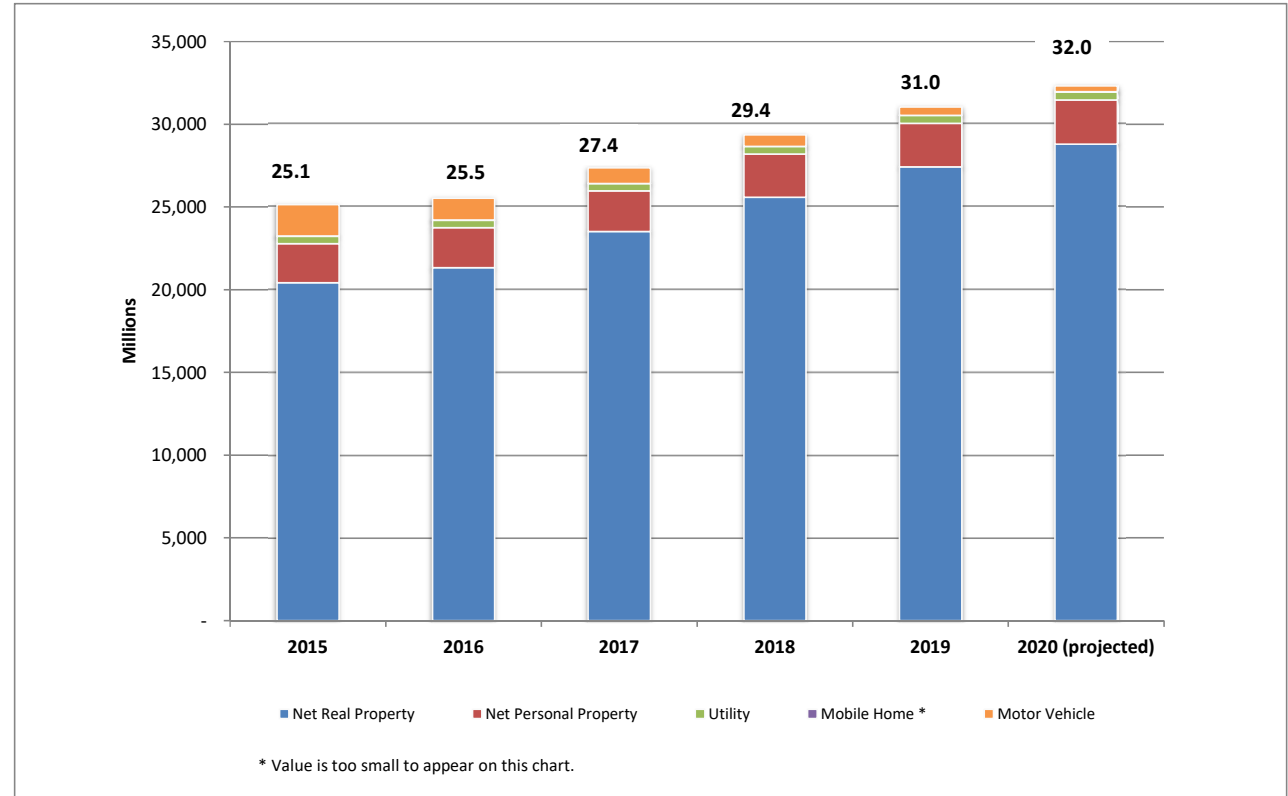
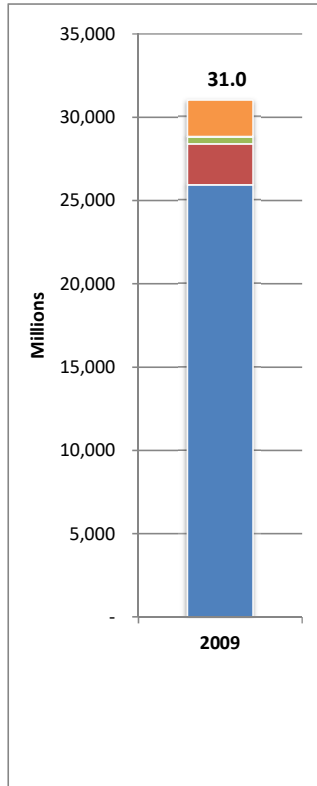
The Georgia Intangible Recording Tax is paid to the Tax Commissioner by holders of long-term notes secured by real estate. The rate is \$1.50 for each \$500 or fractional part of the face amount of the note. The maximum amount of recording tax on any single note is \$25,000. (O.C.G.A. 48-6-60 – 48-6-77)

### **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)



FY2020 millage rate will be set at a meeting June 2019.



Fiscal Year (Value in Millions)	2009
Net Real Property	25,946.95
Net Personal Property	2,456.56
Utility	431.33
Mobile Home *	18.03
<b>Sub Total - Excl MV</b>	<b>28,852.87</b>
Motor Vehicle	2,175.82
<b>Total Net M&amp;O Digest</b>	<b>31,028.69</b>

Fiscal Year (Value in Millions)	2015	2016	2017	2018	2019	2020 (projected)
Net Real Property	20,418.94	21,341.63	23,511.97	25,592.62	27,418.66	28,440.94
Net Personal Property	2,370.28	2,409.43	2,459.52	2,602.81	2,639.56	2,676.83
Utility	446.10	446.12	444.69	468.51	475.24	482.06
Mobile Home *	13.66	13.70	8.30	8.64	8.28	7.94
<b>Sub Total - Excl MV</b>	<b>23,248.98</b>	<b>24,210.88</b>	<b>26,424.48</b>	<b>28,672.58</b>	<b>30,541.74</b>	<b>31,607.77</b>
Motor Vehicle	1,900.10	1,313.79	949.55	679.28	493.49	358.52
<b>Total Net M&amp;O Digest</b>	<b>25,149.08</b>	<b>25,524.67</b>	<b>27,374.03</b>	<b>29,351.86</b>	<b>31,035.23</b>	<b>31,966.29</b>



**2015 - 2016**

M&O 19.80  
Debt 2.05

**2016 - 2017**

M&O 19.80  
Debt 2.05

**2017 - 2018**

M&O 19.80  
Debt 2.05

**2018 - 2019**

M&O 19.80  
Debt 1.95

**2019 - 2020**

M&O  
Debt

**\$100,000 Home**

M&O: \$ 712.80  
Debt Service: 82.00  
Total: \$ 794.80

\$ 712.80  
82.00  
\$ 794.80

\$ 712.80  
82.00  
\$ 794.80

\$ 712.80  
78.00  
\$ 790.80

FY20 millage rate  
will be set at a  
meeting June 2019.

**\$150,000 Home**

M&O: \$ 1,108.80  
Debt Service: 123.00  
Total: \$ 1,231.80

\$ 1,108.80  
123.00  
\$ 1,231.80

\$ 1,108.80  
123.00  
\$ 1,231.80

\$ 1,108.80  
117.00  
\$ 1,225.80

**\$200,000 Home**

M&O: \$ 1,504.80  
Debt Service: 164.00  
Total: \$ 1,668.80

\$ 1,504.80  
164.00  
\$ 1,668.80

\$ 1,504.80  
164.00  
\$ 1,668.80

\$ 1,504.80  
156.00  
\$ 1,660.80

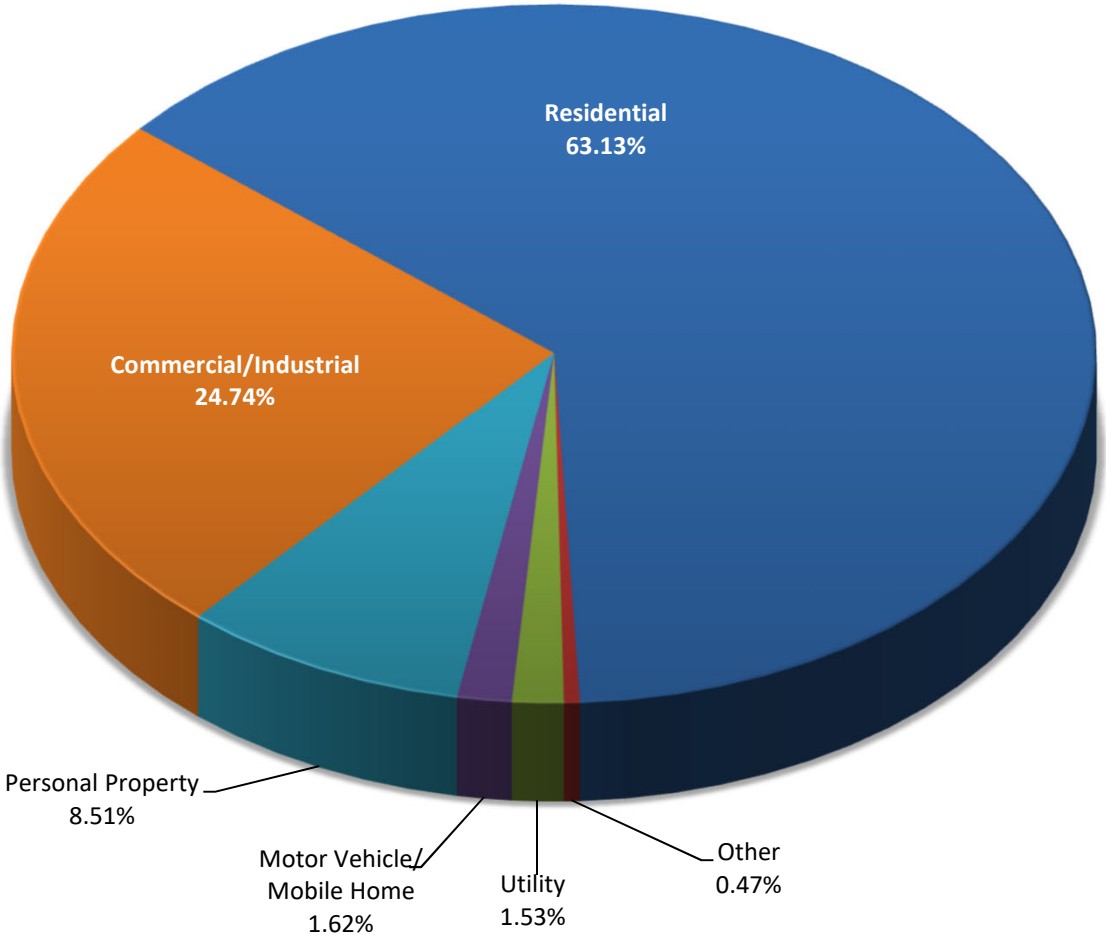
**\$250,000 Home**

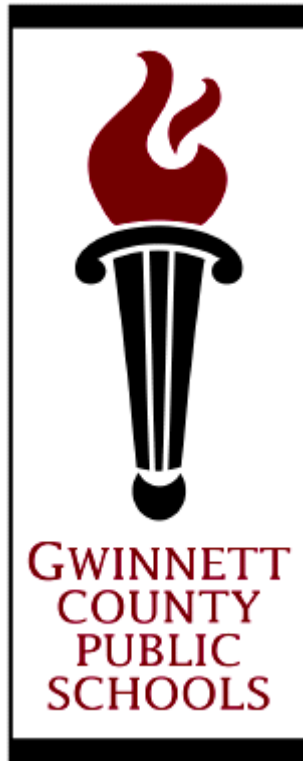
M&O: \$ 1,900.80  
Debt Service: 205.00  
Total: \$ 2,105.80

\$ 1,900.80  
205.00  
\$ 2,105.80

\$ 1,900.80  
205.00  
\$ 2,105.80

\$ 1,900.80  
195.00  
\$ 2,095.80





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 values for FY2020 are:

<u>Program</u>	<u>FY2020 Weight</u>	<u>FY2020 Value</u>
Kindergarten	1.6724	\$4,629.47
Kindergarten Early Intervention	2.0678	\$5,724.00
Grades 1-3	1.2948	\$3,584.21
Grades 1-3 Early Intervention	1.8180	\$5,032.51
Grades 4-5	1.0390	\$2,876.12
Grades 4-5 Early Intervention	1.8125	\$5,017.29
Grades 6-8	1.0314	\$2,855.01
Middle School Programs	1.1380	\$3,150.17
Grades 9-12	1.0000	\$2,768.16
Career, Technical, & Agricultural Educ. Lab (CTAE Lab)	1.1830	\$3,274.73
Special Ed. - Category I	2.4118	\$6,676.25
Special Ed. - Category II	2.8402	\$7,862.13
Special Ed. - Category III	3.6188	\$10,017.42
Special Ed. - Category IV	5.8710	\$16,251.87
Special Ed. - Category V	2.4737	\$6,847.60
Gifted	1.6794	\$4,648.85
Remedial Education	1.3576	\$3,758.05
Alternative Education	1.4881	\$4,119.30
ESOL Program	2.5892	\$7,167.32

In addition to QBE formula earnings that are driven by the above FTE amounts, other revenue is earned for categorical grants as follows:

◆ Transportation

- Revenue is earned for students who live outside a 1.5 mile radius of their school. Current budget estimates are approximately \$5.4 million in FY20.

◆ Five Mill Buy In

- Subtracted from a school district's earnings is the requirement of a "Five Mill Buy In" or cost of participating in the QBE program. Under the "Five Mill Buy In" 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 FY20, the "Five Mill Buy In" for Gwinnett County Public Schools is projected to be \$166.8 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 was introduced and passed during the 2012 session (HB824) to enact changes to the grant program including the method for calculating and distributing funds.
- Gwinnett County Public School District began qualifying for equalization funding in FY08 and has received this funding each year thereafter. The district's projected funding appropriation for FY20 is \$86.4 million.
- Gwinnett County Public School District will rank 85<sup>th</sup> among Georgia's 180 districts in wealth per student next year.

Category	Elementary	Middle	High
Kindergarten Teacher	Kindergarten FTE divided by 22	n/a	n/a
Early Intervention Program (EIP)	FTE for EIP students in 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
Classroom Teachers	Grades 1-3: FTE divided by 25 Grades 4-5: FTE divided by 27	FTE in grades 6-8 divided by 27	FTE in grades 9-12 divided by 27
Additional Staff	.25 for each school and 1.5 points per 1,000 students enrolled, or fractions thereof. i.e. (.0015 X students enrolled)	1.5 points per 1,000 students enrolled, or fractions thereof. i.e. (.0015 X students enrolled)	2.0 points per 1,000 students enrolled, or fractions thereof. i.e. (.0020 X students enrolled)
Planning Time	1.0 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 <b>GRADES 1-5 POINTS</b> 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

Category	Elementary	Middle	High
Vocational Education Teacher	n/a	n/a	FTE for vocational education classes divided by 27
Local School Technology Coordinator (LSTC)	One for each elementary, middle, and high school. Northbrook Center, The Bridge Program, Maxwell HS of Technology, and Oakland Meadow are allocated differently.		
Counselor	<p>School enrollment:</p> <p>1-749 = 1.00 750-999 = 1.50 1000-1249 = 2.00 1250-1499 = 2.50 1500-1749 = 3.00 1750-1999 = 3.50</p> <p>(2000 &amp; over = additional 0.5 counselor for each additional 250 students)</p>	<p>School enrollment:</p> <p>1- 749 = 1.00 750- 999 = 2.00 1000-1249 = 2.50 1250-1499 = 3.00 1500-1749 = 3.50 1750-1999 = 4.00 2000-2249 = 4.50 2250-2499 = 5.00 2500-2749 = 5.50 2750-2999 = 6.00</p> <p>(3000 &amp; over = additional 0.5 counselor for each additional 250 students)</p>	<p>School enrollment:</p> <p>1- 680 = 1.00 681- 909 = 1.50 910-1129 = 2.00 1130-1349 = 2.50 1350-1569 = 3.00 1570-1789 = 3.50 1790-2009 = 4.00 2010-2229 = 4.50 2230-2449 = 5.00 2450-2669 = 5.50 2670-2889 = 6.00 2890-3109 = 6.50 3110-3329 = 7.00 3330-3549 = 7.50 3550-3769 = 8.00 3770-3989 = 8.50 (3990 &amp; over = additional 0.5 counselor for each 220 additional students)</p>
Media Specialist	One per school.	One per school.	One per school. Schools with an enrollment exceeding 1,000 earn one additional media specialist.
Assistant Principal	<p>School enrollment:</p> <p>1 - 949 = 1.0 AP 950 -1424 = 2.0 AP's 1425-1899 = 2.5 AP's 1900-2374 = 3.0 AP's 2375-2849 = 3.5 AP's</p> <p>(2850 &amp; over = additional 0.5 AP for each additional 475 students) See point value chart</p>	<p>School enrollment:</p> <p>1 - 499 = 1.0 AP 500 -1249 = 2.0 AP's 1250 -1499 = 2.5 AP's 1500 -1999 = 3.0 AP's 2000 -2499 = 3.5 AP's 2500 -2999 = 4.0 AP's</p> <p>(3000 &amp; over = additional 0.5 AP for each additional 500 students) See point value chart</p>	<p>School enrollment:</p> <p>1- 649 = 0.5 AP 650- 999 = 1.5 AP's 1000-1249 = 2.0 AP's 1250-1624 = 3.0 AP's 1625-1874 = 3.5 AP's 1875-2124 = 4.5 AP's 2125-2374 = 5.5 AP's 2375-2624 = 6.5 AP's 2625-2874 = 7.5 AP's 2875-3124 = 8.5 AP's 3125-3374 = 9.5 AP's 3375-3624 = 10.5 AP's (3625 &amp; over = additional 1.0 AP for each additional 250 students) See point value chart</p>

Category	Elementary	Middle	High
Gifted	Gifted FTE divided by 18 If the calculation is less than 1.0, the value will be rounded to 1.0.	Gifted FTE divided by 18 If the calculation is less than 1.0, the value will be rounded to 1.0.	Gifted FTE divided by 18 If the calculation is less than 1.0, the value will be rounded to 1.0.
Connections	n/a	One Strings teacher for every 138 students  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 and both GIVE Centers.
Kindergarten Paraprofessional	Kindergarten FTE divided by 22  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
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: 500-1249 = 0.5 1250 & over = 1.0  See point value chart
Office Clerk III (210 day employee)	School enrollment: 1 -1249 = 1.0 1250 -2499 = 1.5 2500 -3749 = 2.0  (additional ½ clerk for each additional 1250 students)  See point value chart	School enrollment: 1250 - 2499 = 0.5 2500 - 3749 = 1.0  (additional ½ clerk for each additional 1250 students)  See point value chart	School enrollment: 900-1449 = 0.5 1450-1849 = 1.0 1850-2249 = 2.0 2250-2649 = 3.0 2650-3049 = 4.0 3050-3449 = 5.0 3450-3849 = 6.0 (additional clerk for each additional 400 students)  See point value chart



Category	Elementary	Middle	High
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 for each school except Northbrook Center and Oakland Meadow. They are allocated differently. See point value chart		
School Health Worker (190 days)	One for each school except Oakland Meadow which is allocated differently.  See point value chart		
Transition Intervention	Points allotted based on 50% of each elementary and middle school's previous year Gateway "failure" rate for grade 4 or 7 according to the following schedule:  1- 4 transition students 0.25 point 5- 9 transition students 0.50 point 10-14 transition students 0.75 point 15-18 transition students 1.00 point 19-23 transition students 1.25 point (above 23: additional 0.25 point per 5 students)		n/a
Type I Intervention (Socio-Economic)	Free & Extra Reduced: 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 Northbrook Center, The Bridge Program, both GIVE Centers, Maxwell HS of Technology, Phoenix HS, and Oakland Meadow.)	
Type II Intervention (Student Mobility)	Mobility Extra Rate: Points: 26-35% 0.50 36-45% 1.00 46-55% 1.50 56-65% 2.00 66-75% 2.50 76-85% 3.00 86-95% 3.50 96% + 4.00	For all levels calculate mobility as the ratio of Total Entries and Withdrawals to Total School Enrollment for the time period between Labor Day and Spring Break. (Does not include Northbrook Center, both GIVE Centers, Maxwell HS of Technology, Oakland Meadow, and Phoenix HS.)	

Category	Elementary	Middle	High
Type IV Intervention (Special Education Self Contained Units)	Number Sp Ed      Extra Self Contained Units:      Points: 5 - 7                      0.25 8-10                      0.50 11+                      1.00		
	(Does not include Northbrook Center, The Bridge Program, both GIVE Centers, Maxwell HS of Technology, and Oakland Meadow.)		
Results Based Evaluation System (RBES)	Single year benefit of 1.0 teacher point or monetary equivalent or combination of the two. Measured by RBES.		
English to Speakers of Other Languages (ESOL)	<u>K-5</u> FTE divided by 13	<u>6-8</u> FTE divided by 16	<u>9-12</u> FTE divided by 20
Interrelated Resource	<u>K-5</u> State Maximum Class Size 7 Max No. segments/day with 5 classes 35 1:30 Segments	<u>6-8</u> State Maximum Class Size 7 Max No. segments/day with 5 classes 35 1:35 Segments	<u>9-12</u> State Maximum Class Size 7 Max No. segments/day with 5 classes 35 1:35 Segments
Speech and Language Pathologist	State Maximum Caseload 55 1:35 Caseload Pre-K 1:45 Caseload K-12		
Gwinnett InterVention Education Centers (GIVE) Regular Education Teachers	One additional teacher point allotted when regular education student/teacher ratio exceeds 15/1		
Stellar Substitutes	One stellar substitute position. (Includes Northbrook Center, The Bridge Program, both GIVE Centers, Maxwell, and Oakland Meadow.)		
Reading Recovery	<u>K-5</u> 0.50 points per ES	<u>6-8</u> N/A	<u>9-12</u> N/A

**End Notes**

1. With the approval of the appropriate Human Resources Director, principals may make decisions about staffing provided SACS and state standards are met. The total staff employed at a school may not exceed the total point value represented by the school's allotment.
2. Clerical staff may be employed in combinations of office clerk, counseling clerk, or media clerk to meet SACS standards.

**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 - Middle/High	1.60
School Business Manager - Elementary	1.30
School Business Manager - Middle/High	1.55
Media Specialist	1.00
School Counselor	1.00
Classroom Teacher	1.00
JROTC Instructor	0.75
Local School Technology Coordinator	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
School Health Worker - 190 days	0.40

Non-Allocated Positions	
Position	Point Value
Assistant Principal Title I - Elementary Schools Only	1.25
Assistant Principal Title I - 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% F/RP lunch  
\$46.00 per student per school with 25-50% F/RP lunch  
\$47.00 per student per school with 51-100% F/RP lunch

**Principal Discretionary Download**

\$10.00 per student @ FY20 projected enrollment.

**ESOL Supplies**

\$8.50 per ESOL student segment (\$400 minimum)

**Gifted Supplies**

\$3.75 per gifted student

**Summer Staff Resources**

\$3.38 per student per school @ FY21 projected enrollment

**Textbooks & Property Inventory Management**

Funds allocated by school @ FY20 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. Amount determined by type of school, square footage, enrollment, and number of trailers.

**Custodial Supplies**

\$6.78 per student plus \$0.015 per square foot @ FY20 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

**Science Supplies**

\$4.08 per student for science consumable supplies

**In-house Printing**

\$0.85 per student per school for printing of progress reports

**Middle Schools****Per Pupil Allotment**

\$46.00 per student per school with 0-24% F/RP lunch  
\$47.00 per student per school with 25-50% F/RP lunch  
\$48.00 per student per school with 51-100% F/RP lunch

**Principal Discretionary Download**

\$12.25 per student @ FY20 projected enrollment.

**ESOL Supplies**

\$8.50 per ESOL student segment (\$400 minimum)

**Gifted Supplies**

\$3.50 per gifted student

**Summer Staff Resources**

\$5.35 per student per school @ FY21 projected enrollment

**Textbooks & Property Inventory Management**

Funds allocated by school @ FY20 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. Amount determined by type of school, square footage, enrollment, and number of trailers.

**Custodial Supplies**

\$6.78 per student plus \$0.015 per square foot @ FY20 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

**Science Supplies**

\$5.02 per student for science consumable supplies

**In-house Printing**

\$0.85 per student per school for printing of progress reports

**High Schools****Per Pupil Allotment**

\$50.00 per student per school with 0-24% F/RP lunch  
\$51.00 per student per school with 25-50% F/RP lunch  
\$52.00 per student per school with 51-100% F/RP lunch

**Principal Discretionary Download**

\$12.25 per student @ FY20 projected enrollment.

**ESOL Supplies**

\$8.50 per ESOL student segment (\$400 minimum)

**Gifted Supplies**

\$3.00 per gifted student

**Summer Staff Resources**

\$8.33 per student per school @ FY21 projected enrollment

**Textbooks & Property Inventory Management**

Funds allocated by school @ FY20 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. Amount determined by type of school, square footage, enrollment, and number of trailers.

**Custodial Supplies**

\$6.78 per student plus \$0.015 per square foot @ FY20 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

**Science Supplies**

\$7.31 per student for science consumable supplies

**In-house Printing**

\$0.85 per student per school for printing of progress reports

**Elementary Schools****International Baccalaureate**

Allocated per participating school.

**Intpretation Services**

\$22.00 per ELL & PHLOTE.

**Special Education Supplies**

\$300 per Special Ed teacher per school

**Special Entity ES Operating Expenses**

Operating expenses for Oakland

**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.

**Intpretation Services**

\$22.00 per ELL & PHLOTE.

**Special Education Supplies**

\$300 per Special Ed teacher per school

**E-STEAM Academy**

\$15,000 for Pinckneyville and Summerour MS

**Advisement**

\$500 per school for materials & supplies

**Instrument Repair**

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

**Intervention**

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

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

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

**After School Detention**

\$3,900 per school

**High Schools****International Baccalaureate**

Allocated per participating school.

**Intpretation Services**

\$22.00 per ELL & PHLOTE.

**Special Education Supplies**

\$300 per Special Ed teacher per school

**Special Entity HS Operating Expenses**

Operating expenses for Maxwell, Grayson Tech, GIVE Center East & GIVE Center West, Online Campus, International Transition Center The Bridge Program, Northbrook Center

**Advisement**

\$500 per school for materials & supplies

**Instrument Repair**

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

**Intervention**

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

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

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

**Other Supplies**

\$8.10 per HS senior per school for diplomas and seals

**Substitutes - GHSA**

\$1 per HS student per school

**Activity Bus Driver**

\$10,549 per High School - stipends for activity bus drivers to be used for all schools within each cluster

**Vertical Teams in Gwinnett**

\$4,500 plus benefits per High School Cluster.

Application approval required. Download to Host School.

**One-time allocations for new schools:**

Supplies per new elementary school:  
Counselor/Guidance materials - \$1,700  
Gifted materials - \$1,000  
Language Arts materials - \$15,000  
Math materials - \$2,000  
School-wide supplies - \$5,000  
Science materials - \$3,500

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

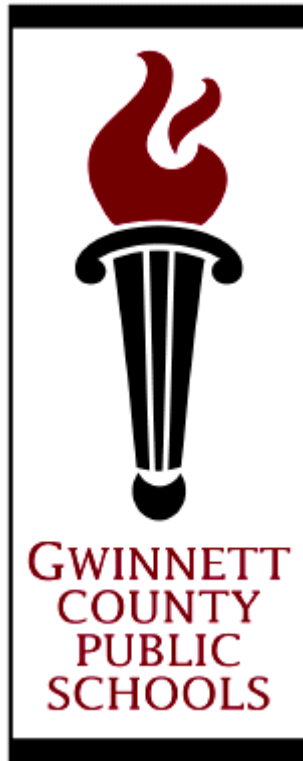
Supplies per new high school:  
Counselor/Guidance materials - \$1,700  
Gifted materials - \$1,000  
Language Arts materials - \$15,000  
Math materials - \$2,000  
School-wide supplies - \$5,000  
Science materials - \$16,000

Performance Step	L-1	L-2	L-3	L-4
0	46,646	51,776	56,282	61,980
1	47,504	52,800	57,493	63,320
2	48,362	53,824	58,704	64,660
3	49,220	54,848	59,915	66,000
4	50,078	55,872	61,126	67,340
5	50,936	56,896	62,337	68,680
6	51,794	57,920	63,548	70,020
7	52,652	58,944	64,759	71,360
8	53,510	59,968	65,970	72,700
9	54,368	60,992	67,181	74,040
10	55,226	62,016	68,392	75,380
11	56,084	63,040	69,603	76,720
12	56,942	64,064	70,814	78,060
13	57,800	65,088	72,025	79,400
14	58,658	66,112	73,236	80,740
15	59,516	67,136	74,447	82,080
16	60,374	68,160	75,658	83,420
17	61,232	69,184	76,869	84,760
18	62,090	70,208	78,080	86,100
19	62,948	71,232	79,291	87,440
20	63,806	72,256	80,502	88,780
21	64,664	73,280	81,713	90,120
22	65,522	74,304	82,924	91,460
23	66,380	75,328	84,135	92,800
24	67,238	76,352	85,346	94,140
25	68,096	77,376	86,557	95,480
26	68,954	78,400	87,768	96,820
27	69,812	79,424	88,979	98,160
28	70,670	80,448	90,190	99,500

# Gwinnett County Public Schools

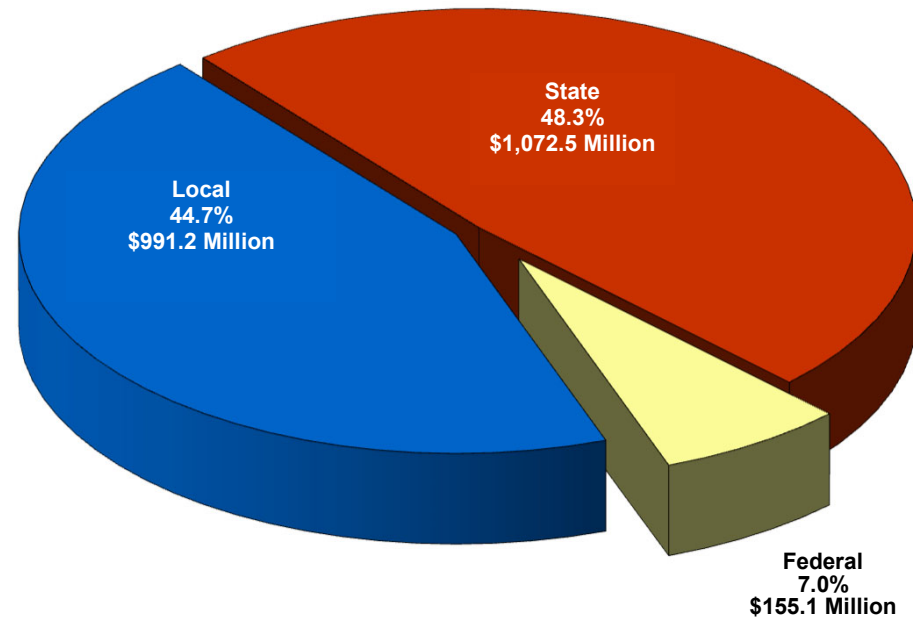
Total Budget

FY2020 Public Budget Document





**Total Revenue \$2,218.8 Million**



(all figures in the table below are in millions)

**Local:**

Property Taxes:		
Operations	\$	670.6
Debt Service		62.1
SPLOST		155.6
Interest Income		9.2
School Food Sales		26.8
Local School Income		22.5
Other Local Revenue		44.4
<b>Total \$</b>		<b>991.2</b>

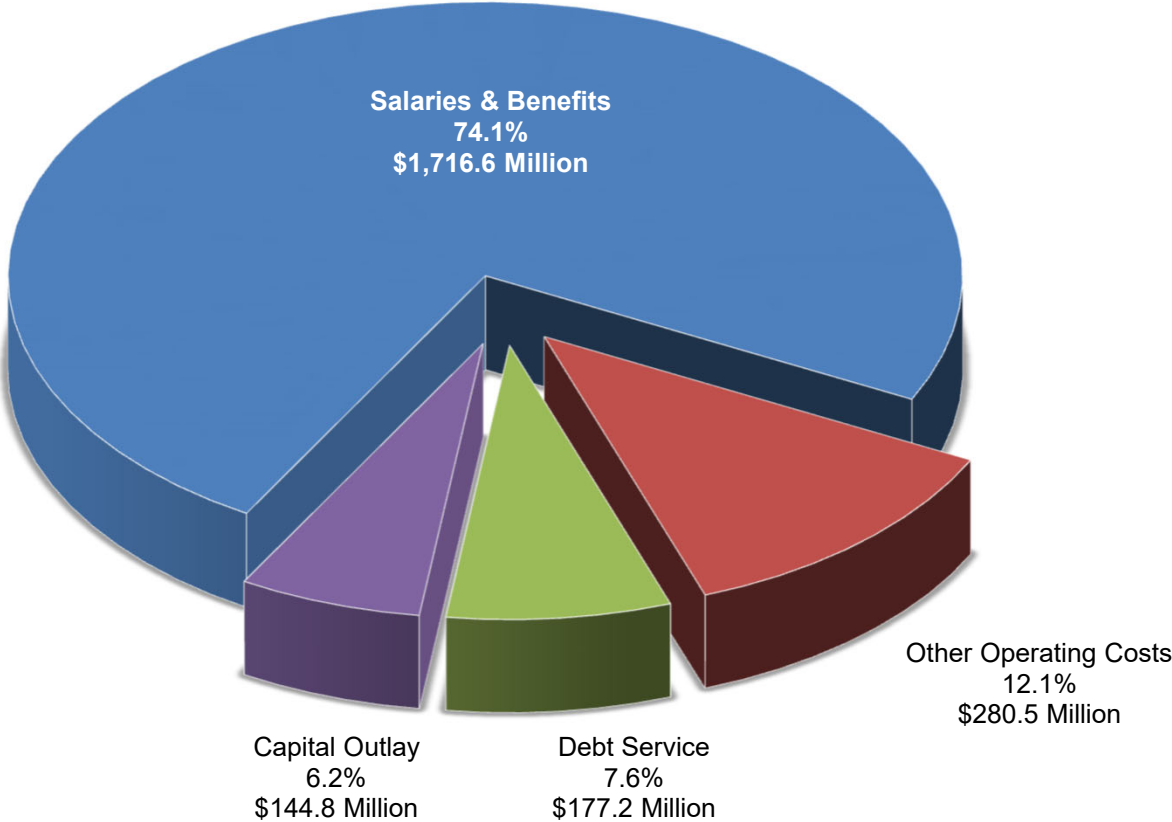
**State:**

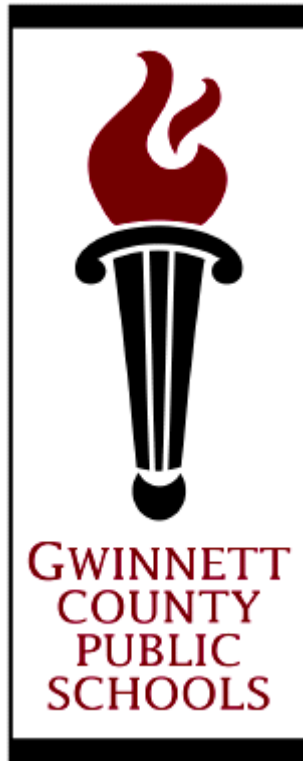
QBE Revenue:	\$	1,064.5
School Food Grants:		2.4
PreK - 12 Grants		5.6
<b>Total \$</b>		<b>1,072.5</b>

**Federal**

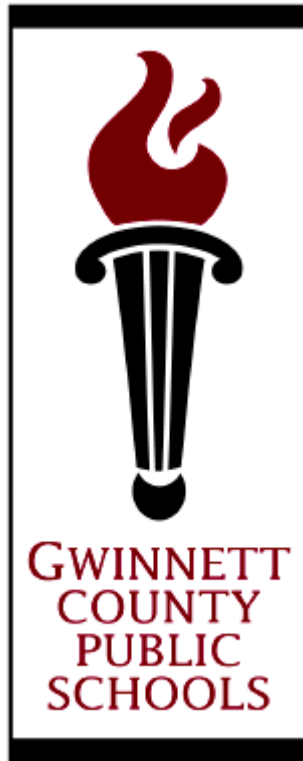
School Food Grants	\$	66.8
PreK - 12 Grants		87.1
Post Secondary		1.2
<b>Total \$</b>		<b>155.1</b>

**Total Expenditures \$2,319.1 Million**





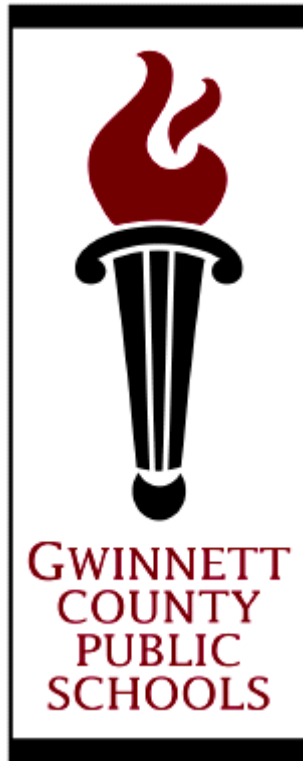
	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Enterprise Fund</u>	<u>Internal Service Fund</u>	<u>Consolidated Funds</u>
<u>Anticipated Funds Available</u>							
Local Taxes	\$ 657,126,546	\$ -	\$ -	\$ 62,062,709	\$ -	\$ -	\$ 719,189,255
Other Local Sources	78,029,174	335,637	156,005,877	600,000	27,013,264	10,006,779	271,990,731
State Funding	1,068,289,674	271,229	1,500,000	-	2,410,249	-	1,072,471,152
Federal Funding	700,000	86,669,359	-	960,000	66,790,788	-	155,120,147
Total Revenue Anticipated	1,804,145,394	87,276,225	157,505,877	63,622,709	96,214,301	10,006,779	2,218,771,285
Transfers From Other Funds	-	8,975,946	3,506,835	106,011,850	-	277,337	118,771,968
Beginning Balance 7/1/2019	210,621,506	353,581	286,227,036	83,187,777	6,365,238	5,353,101	592,108,239
Total Funds Available	<u>\$ 2,014,766,900</u>	<u>\$ 96,605,752</u>	<u>\$ 447,239,748</u>	<u>\$ 252,822,336</u>	<u>\$ 102,579,539</u>	<u>\$ 15,637,217</u>	<u>\$ 2,929,651,492</u>
<u>Operating Budget Expenditures</u>							
Instruction	\$ 1,159,545,874	\$ 76,588,157	\$ -	\$ -	\$ -	\$ -	\$ 1,236,134,031
Student Support Services	57,557,807	4,590,822	-	-	-	-	62,148,629
Improvement of Instruction	38,989,182	8,611,102	-	-	-	-	47,600,284
Media Services	23,865,657	-	-	-	-	-	23,865,657
Subtotal - Instructional Services	<u>1,279,958,520</u>	<u>89,790,081</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,369,748,601</u>
General Administration	3,721,760	2,109,211	-	-	5,250,000	-	11,080,971
School Administration Services	165,829,736	-	-	-	-	-	165,829,736
Business Support Services	35,539,648	116,890	-	-	-	9,558,206	45,214,744
Maintenance & Operations	127,977,628	500,099	-	-	-	1,828,000	130,305,727
Transportation	115,418,988	52,400	-	-	-	638,000	116,109,388
Central Support Services	66,383,220	687,893	-	-	-	181,629	67,252,742
Federal Programs	-	2,995,597	-	-	-	-	2,995,597
School Nutrition	-	-	-	-	91,370,668	-	91,370,668
Facility Planning/Construction	62,611	-	-	-	-	-	62,611
Total Operating Expenditures	<u>1,794,892,111</u>	<u>96,252,171</u>	<u>-</u>	<u>-</u>	<u>96,620,668</u>	<u>12,205,835</u>	<u>1,999,970,785</u>
Capital Projects	-	-	141,875,337	-	-	-	141,875,337
Debt Service	-	-	-	177,238,671	-	-	177,238,671
Total Expenditures	<u>1,794,892,111</u>	<u>96,252,171</u>	<u>141,875,337</u>	<u>177,238,671</u>	<u>96,620,668</u>	<u>12,205,835</u>	<u>2,319,084,793</u>
Transfers to Other Funds	9,253,283	-	109,518,685	-	-	-	118,771,968
Ending Balance 6/30/2020	210,621,506	353,581	195,845,726	75,583,665	5,958,871	3,431,382	491,794,731
Total Expenditures & End of Year Balances	<u>\$ 2,014,766,900</u>	<u>\$ 96,605,752</u>	<u>\$ 447,239,748</u>	<u>\$ 252,822,336</u>	<u>\$ 102,579,539</u>	<u>\$ 15,637,217</u>	<u>\$ 2,929,651,492</u>



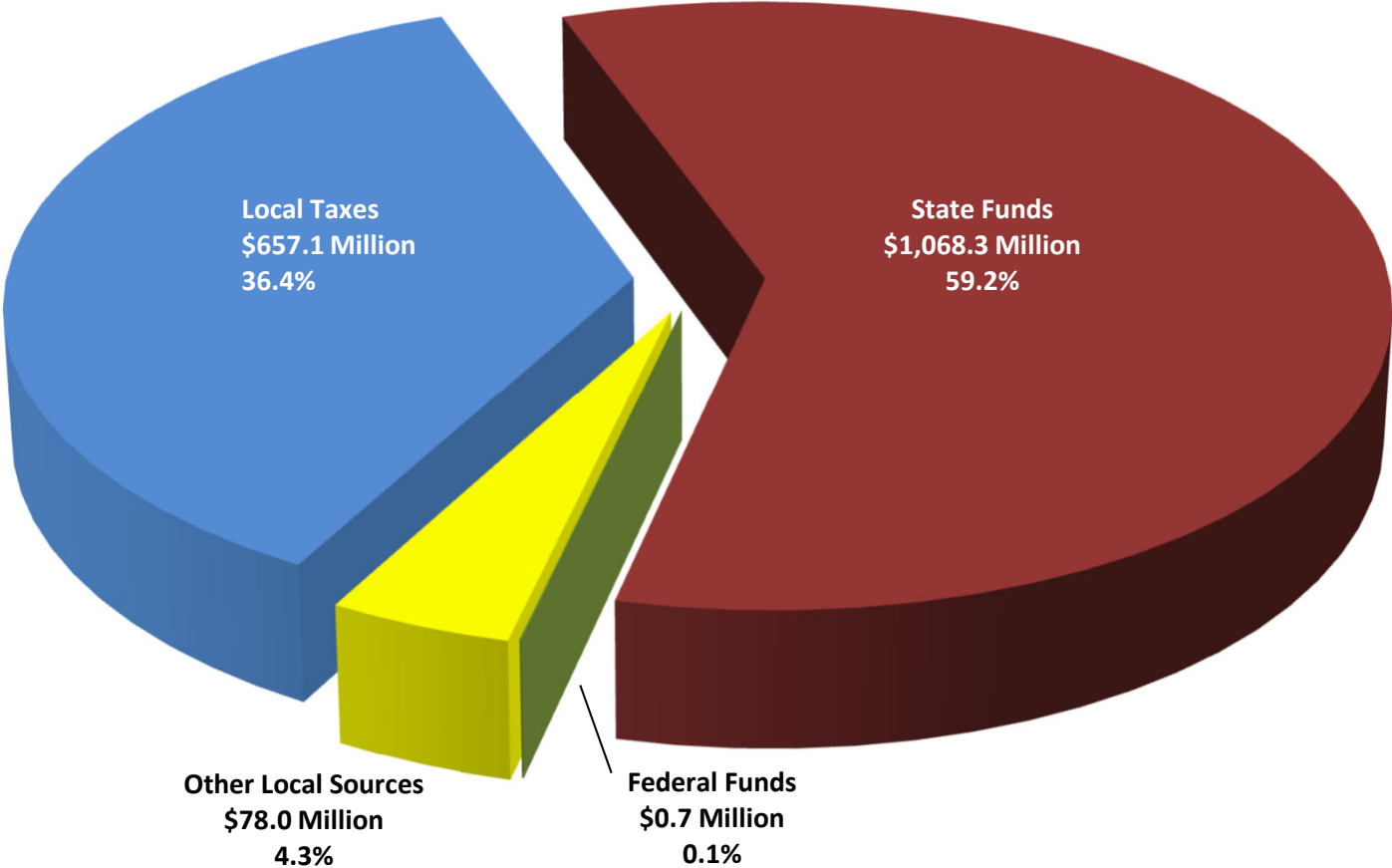
# Gwinnett County Public Schools

General Fund

FY2020 Public Budget Document

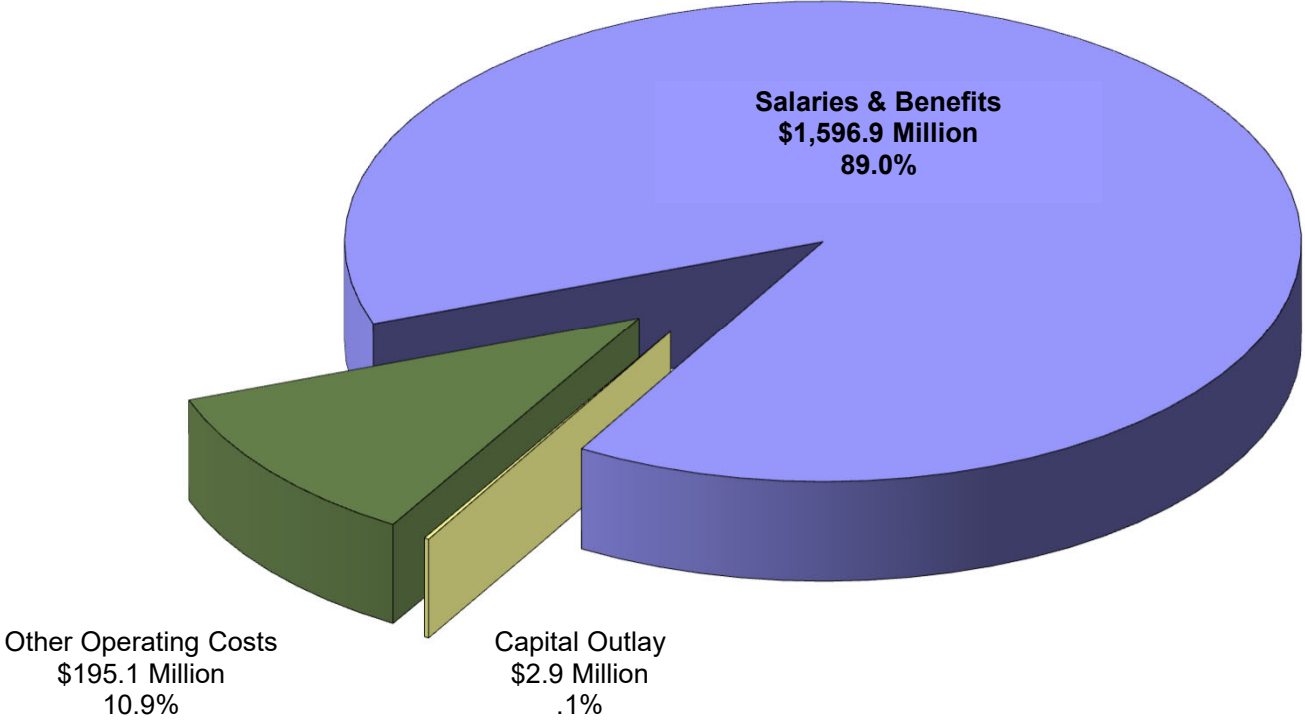


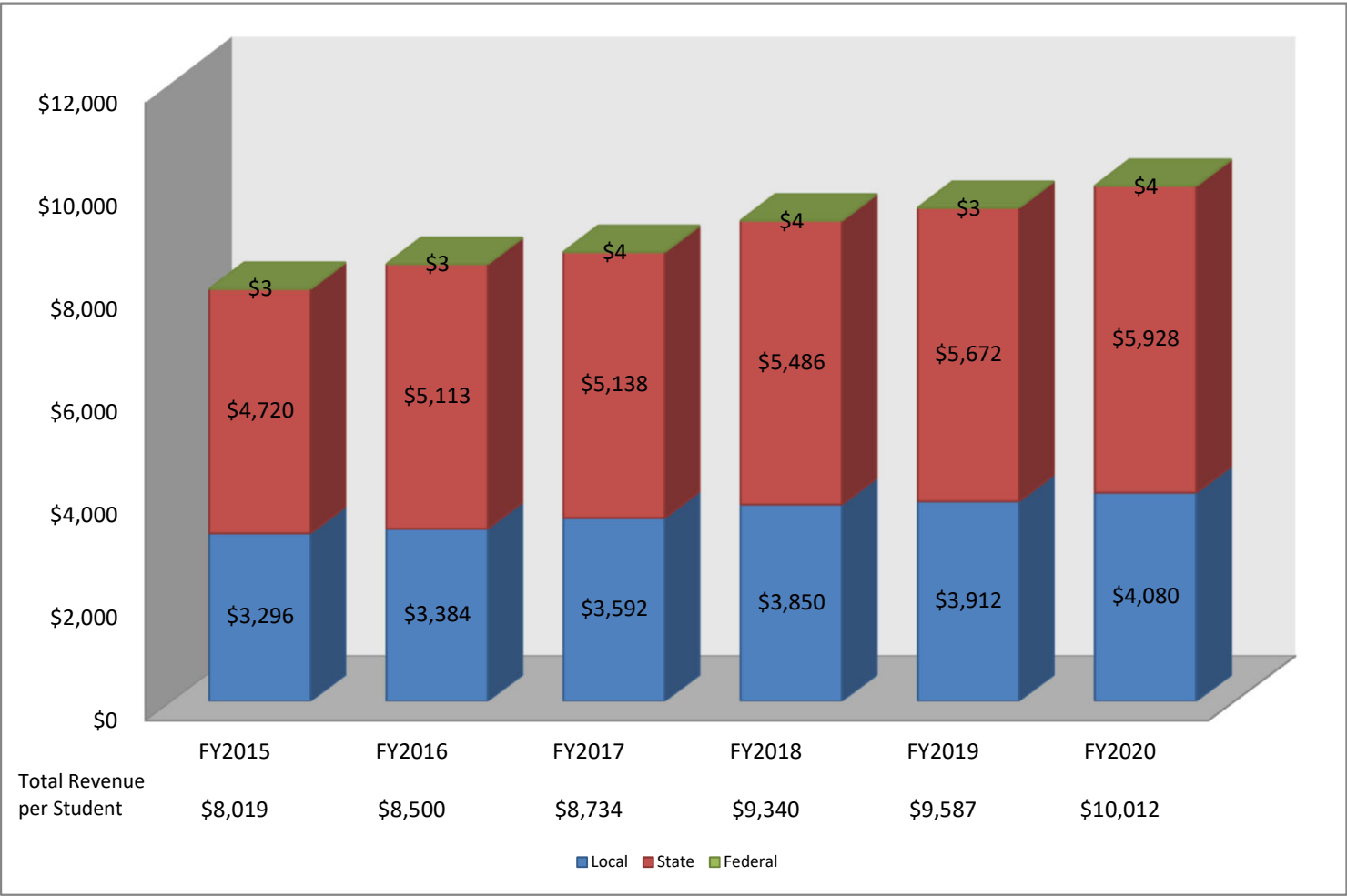
**Total General Fund Revenue \$1,804.1 Million**

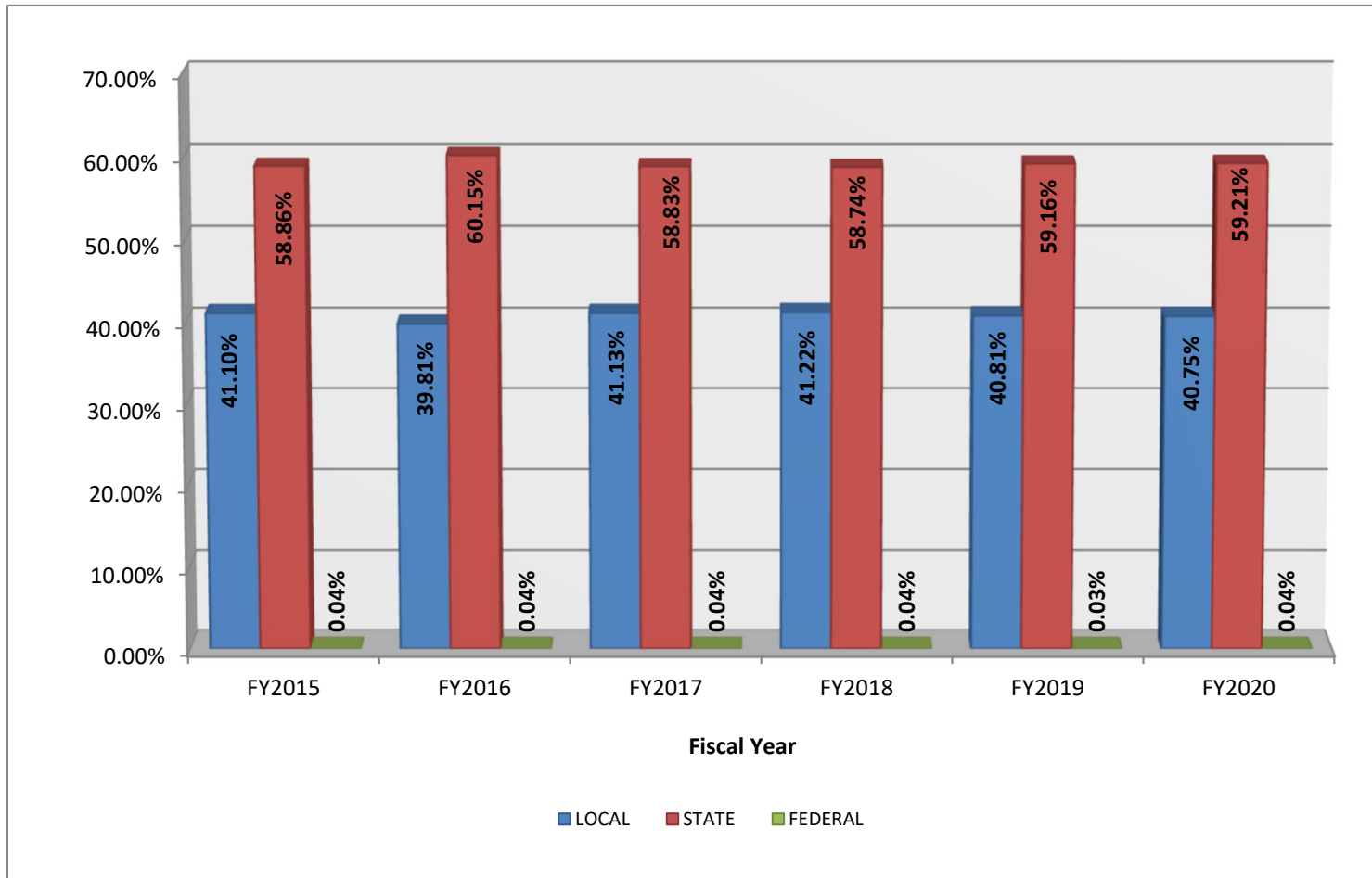


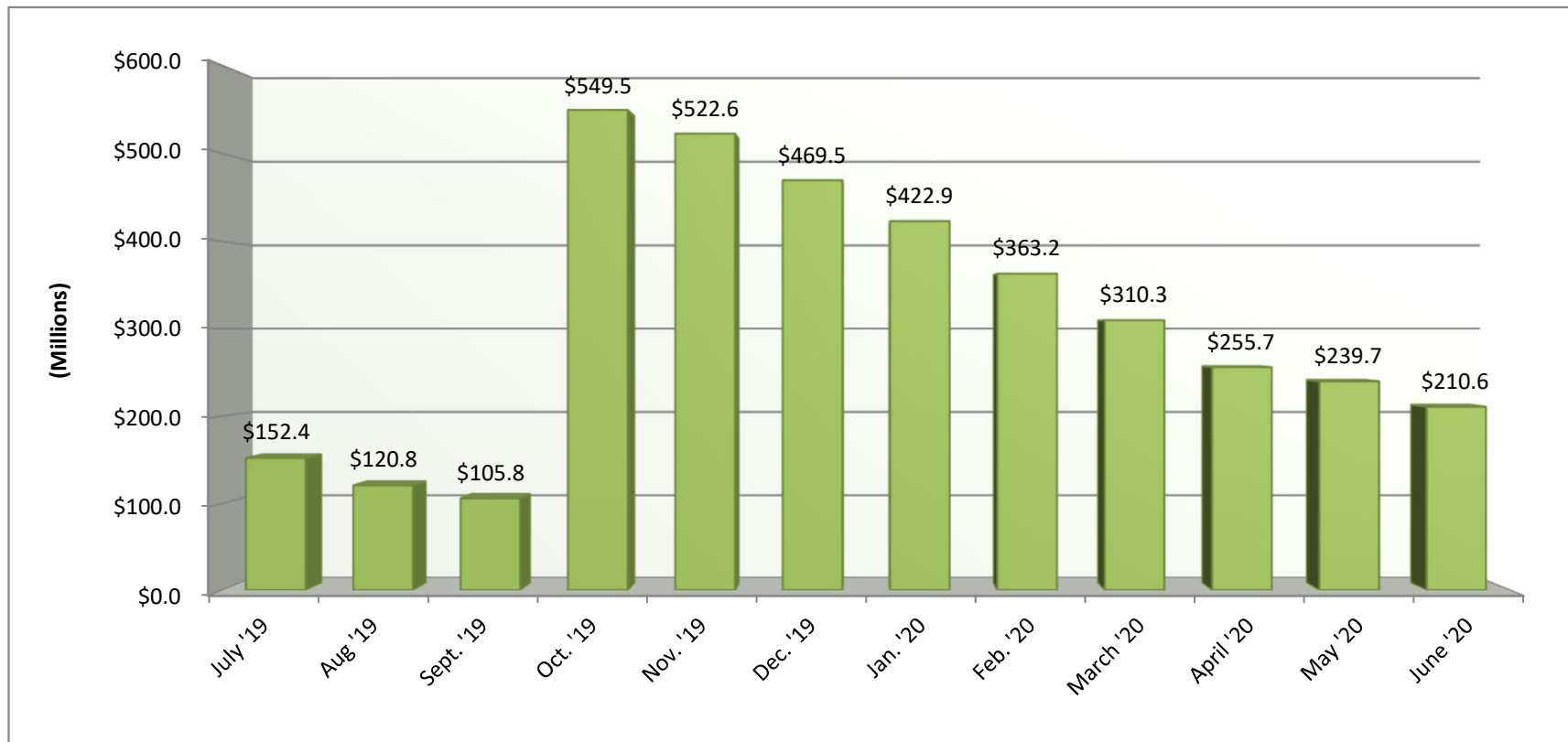


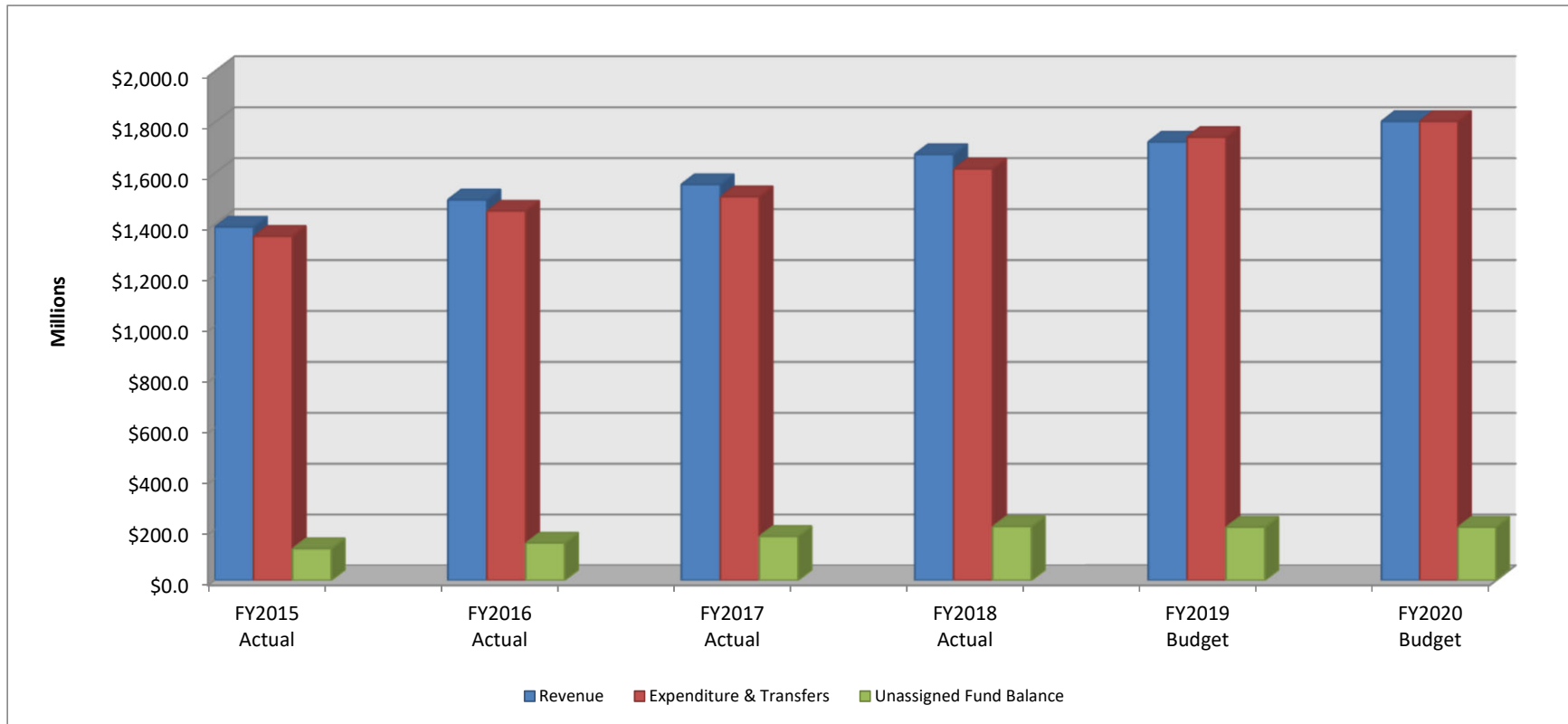
**Total General Fund Expenditures \$1,794.9 Million**





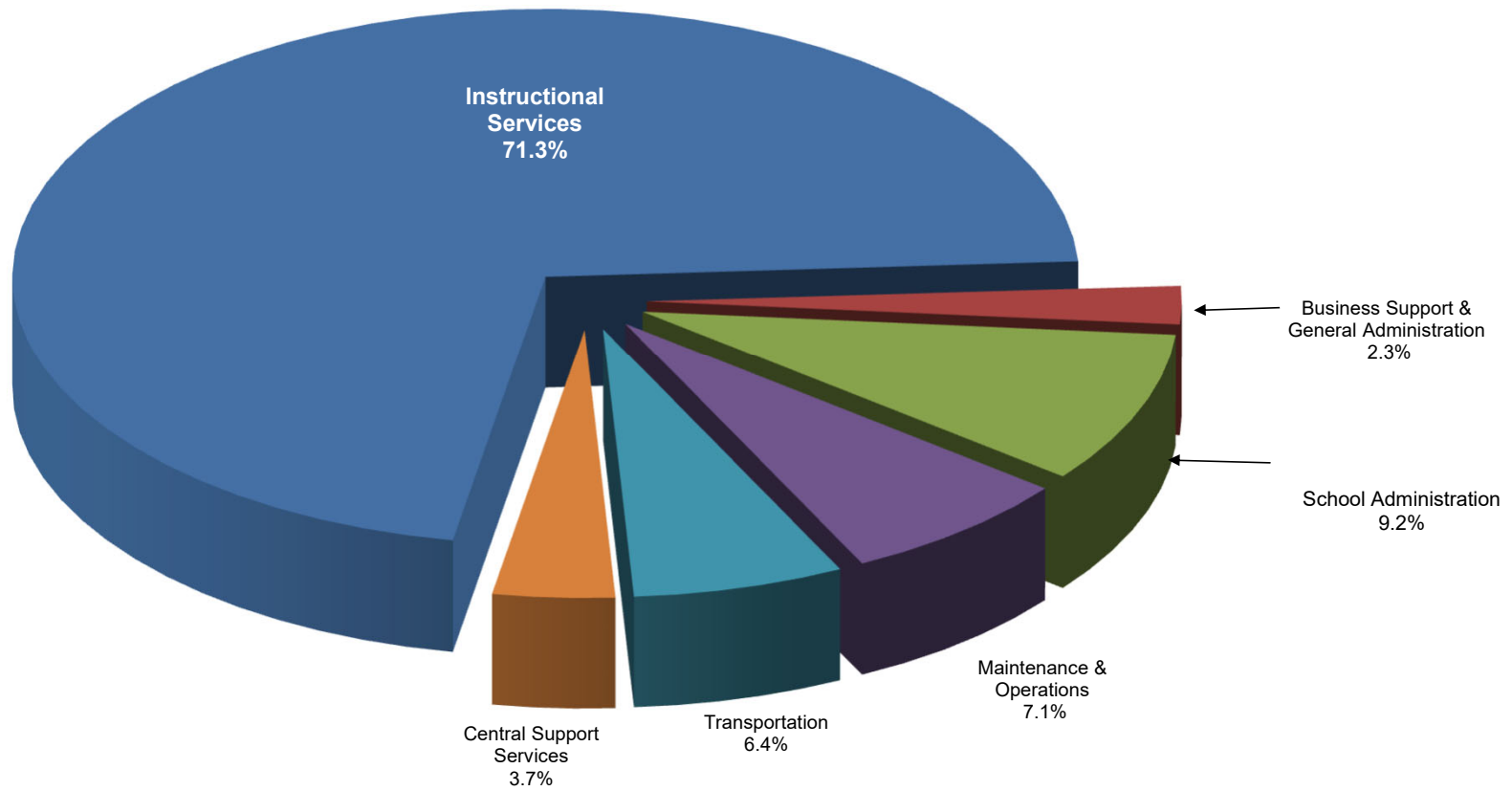






( \$ in millions)

	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Budget
Revenue	\$1,389.2	\$1,496.3	\$1,556.5	\$1,674.5	\$1,723.4	\$1,804.1
Expenditure & Transfers	\$1,353.3	\$1,452.4	\$1,508.6	\$1,618.1	\$1,742.0	\$1,804.1
Unassigned Fund Balance	\$125.9	\$147.8	\$174.2	\$212.6	\$210.6	\$210.6
Fund Balance as a percentage of Expenditures & Transfers:	9.3%	10.2%	11.6%	13.1%	12.1%	11.7%



	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Budget</b>	<b>FY2020 Budget</b>
Instruction	64.7%	64.0%	63.4%	63.1%	63.6%	64.6%
Student Support Services	3.2%	3.7%	3.7%	3.2%	3.3%	3.2%
Improvement of Instructional Services	2.1%	2.1%	2.2%	2.2%	2.3%	2.2%
Educational Media Services	1.4%	1.4%	1.4%	1.4%	1.3%	1.3%
Subtotal - Instructional Services	71.4%	71.2%	70.7%	69.9%	70.5%	71.3%
General Administration	0.20%	0.20%	0.20%	0.30%	0.20%	0.20%
School Administration	8.70%	8.70%	8.70%	9.70%	9.50%	9.20%
Business Support Services	2.40%	2.20%	2.20%	2.10%	2.10%	2.10%
Maintenance and Operations	7.40%	7.40%	7.40%	7.20%	7.20%	7.10%
Transportation	6.70%	6.60%	6.80%	6.90%	6.60%	6.40%
Central Support Services	3.20%	3.70%	4.00%	3.90%	3.90%	3.70%
Facility Planning/Construction	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Operating Expenditures	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Budget</b>	<b>FY2020 Budget</b>
<b>Local Revenue:</b>						
Ad Valorem Taxes	\$ 505,200,867	\$ 524,094,045	\$ 564,010,065	\$ 606,846,041	\$ 629,431,785	\$ 657,126,546
Other Taxes	11,722,609	14,183,721	15,377,606	15,630,107	13,500,000	13,500,000
Interest Income	280,083	560,473	1,465,605	4,360,217	4,000,000	8,000,000
Summer School Tuition / Online Campus	2,949,910	2,278,898	1,945,716	2,504,296	2,150,000	2,150,000
Local School Reimbursables	21,966,222	24,314,694	25,722,542	27,645,827	22,500,000	22,500,000
Other Local Revenue	28,821,580	30,247,228	31,585,408	33,209,005	31,715,388	31,879,174
Subtotal - Local Revenue	<u>570,941,271</u>	<u>595,679,059</u>	<u>640,106,942</u>	<u>690,195,493</u>	<u>703,297,173</u>	<u>735,155,720</u>
<b>State &amp; Federal Revenue:</b>						
QBE	945,931,735	972,547,270	989,052,234	1,050,038,190	1,076,938,847	1,135,747,418
Five Mill Buy In	(134,883,313)	(128,902,862)	(143,715,830)	(147,222,346)	(156,020,906)	(166,783,490)
State Categorical Grants	8,387,414	8,480,463	8,760,169	8,977,429	9,163,890	9,163,890
Equalization Grant	69,078,801	88,818,100	69,393,703	82,790,008	81,976,604	86,376,604
Formula Adjustment (Austerity)	(76,823,626)	(48,658,493)	(17,479,851)	(17,522,030)	-	-
Other Dept. of Ed. Grants	6,042,933	6,983,449	9,714,814	6,469,758	7,494,323	3,744,752
Funds from Other State Agencies	1,500	800,736	-	3,193	40,500	40,500
Federal Grants	519,696	554,728	626,696	785,845	500,000	700,000
Subtotal - State & Federal Revenue	<u>818,255,140</u>	<u>900,623,391</u>	<u>916,351,935</u>	<u>984,320,047</u>	<u>1,020,093,258</u>	<u>1,068,989,674</u>
Total Revenue Anticipated	1,389,196,411	1,496,302,450	1,556,458,877	1,674,515,540	1,723,390,431	1,804,145,394
Beginning Unassigned Fund Balance - July 1*	110,529,691	125,100,150	146,130,711	175,731,315	229,277,549	210,621,506
Assigned Fund Balances	27,932,525	49,269,958	72,112,639	90,344,102	-	-
Total Funds Available	<u>\$ 1,527,658,627</u>	<u>\$ 1,670,672,558</u>	<u>\$ 1,774,702,227</u>	<u>\$ 1,940,590,957</u>	<u>\$ 1,952,667,980</u>	<u>\$ 2,014,766,900</u>

\* Beginning balance for FY2020 is projected



	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>	<b>FY2020</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Operating Budget Expenditures:</u></b>						
Instruction	\$ 870,084,628	\$ 922,160,668	\$ 949,213,580	\$ 1,009,767,042	\$ 1,101,164,838	\$ 1,159,545,874
Student Support Services	43,255,984	53,251,328	55,029,574	51,399,313	57,533,786	57,557,807
Improvement of Instructional Services	27,693,016	30,234,417	33,612,834	34,500,128	40,159,313	38,989,182
Educational Media Services	19,292,212	20,100,790	20,588,531	21,607,247	23,204,527	23,865,657
General Administration	2,711,673	3,253,126	2,980,771	4,522,510	3,759,197	3,721,760
School Administration	116,115,904	124,418,443	130,643,154	155,782,065	163,709,347	165,829,736
Business Support Services	32,216,259	32,356,373	32,645,002	33,327,545	35,433,497	35,539,648
Maintenance and Operations	99,827,117	106,034,849	110,292,653	114,758,971	123,036,498	127,977,628
Transportation	90,059,209	95,765,280	103,005,222	111,821,184	115,027,843	115,418,988
Central Support Services	43,573,033	53,012,943	59,201,218	62,631,500	67,587,303	66,383,220
Facility Planning/Construction	39,203	-	-	13,318	111,293	62,611
Total Operating Expenditures	<u>1,344,868,238</u>	<u>1,440,588,217</u>	<u>1,497,212,539</u>	<u>1,600,130,823</u>	<u>1,730,727,442</u>	<u>1,794,892,111</u>
Transfers to Other Funds	8,420,281	11,840,991	11,414,270	17,932,020	11,319,032	9,253,283
Ending Unassigned Fund Balance - June 30**	125,881,898	147,838,305	174,234,080	212,599,410	210,621,506	210,621,506
Assigned Fund Balances	48,488,210	70,405,045	91,841,338	109,928,704	-	-
Total Expenditures & End of Year Balance	<u>\$ 1,527,658,627</u>	<u>\$ 1,670,672,558</u>	<u>\$ 1,774,702,227</u>	<u>\$ 1,940,590,957</u>	<u>\$ 1,952,667,980</u>	<u>\$ 2,014,766,900</u>

\*\* Ending balance for FY2019 is budgeted as of December 2018.

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

Budgeted Positions:	<u>FY2015</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>
<b>Teachers</b>	10,117.46	10,389.17	10,535.34	10,668.20	10,817.83	10,870.91
<b>Certified Substitutes</b>	135.00	133.00	129.00	144.00	144.00	145.00
<b>Parapros</b>	862.41	835.89	852.90	870.98	892.89	906.03
<b>Interpreters</b>	27.00	25.00	24.00	26.00	27.00	27.00
<b>Technology Specialists</b>	241.79	255.43	264.29	271.26	283.76	284.76
<b>Counselors</b>	<u>319.93</u>	<u>331.59</u>	<u>343.19</u>	<u>356.04</u>	<u>360.13</u>	<u>361.80</u>
<b>Total</b>	11,703.59	11,970.08	12,148.72	12,336.48	12,525.61	12,595.50

In FY2020, the average GCPS teacher will hold a Masters degree or higher advanced degree, be placed on performance step thirteen, and earn \$65,088 a year. With benefits, the total annual teacher compensation package will be \$95,292. The change in the average teacher's total salary from FY2019 is an increase of 6.59%.

School counselors work to meet the needs of all of Gwinnett's students. Last school year, counselors conducted 38,557 classroom guidance lessons which focused on academics, career exploration and life skills. Counselors also supported students in 5,256 crisis responses system-wide such as physical and sexual abuse, neglect and suicide ideation.

	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Budget</b>	<b>FY2020 Budget</b>
Teachers	\$ 553,979,487	\$ 590,659,160	\$ 603,800,365	\$ 634,067,300	\$ 662,537,676	\$ 703,464,532
Substitutes, Certified & Classified	10,296,074	11,282,687	12,632,466	13,291,517	13,585,541	13,796,618
Paraprofs	19,944,094	20,570,458	21,145,871	22,351,442	23,631,601	25,141,223
Interpreter	1,019,177	1,034,304	1,013,444	1,092,686	1,232,836	1,399,932
Technology Specialists	14,038,561	15,186,446	15,791,357	16,612,268	17,930,101	19,023,132
Counselors	19,222,508	20,669,489	21,628,746	22,958,055	23,879,561	25,267,158
Other Salaries & Compensation	445,127	407,182	501,528	522,434	1,145,719	1,145,400
Health Insurance	105,342,957	108,817,571	112,095,210	115,728,347	116,217,844	117,020,184
Medicare	8,305,916	8,902,472	9,137,054	9,612,965	9,957,029	11,638,891
Teacher Retirement System	78,996,249	91,634,618	94,985,304	118,055,314	147,275,851	158,534,331
Worker's Compensation	3,678,666	3,296,851	3,379,994	3,552,007	3,676,650	4,013,411
Gwinnett Retirement System	26,058,531	19,530,031	21,259,116	26,496,642	40,385,226	44,324,997
Other Employee Benefits	1,914,757	1,967,094	2,004,434	2,051,045	2,070,812	2,093,277
<b>Subtotal - Salaries &amp; Benefits</b>	<b>843,242,104</b>	<b>893,958,363</b>	<b>919,374,889</b>	<b>986,392,022</b>	<b>1,063,526,447</b>	<b>1,126,863,086</b>
Purchased Services	11,844,307	12,280,718	12,774,255	9,264,338	11,699,000	13,902,181
Travel	15,213	22,946	23,303	23,430	43,020	41,509
Supplies	14,702,260	15,581,632	16,078,127	13,901,701	24,993,745	18,634,906
Textbooks	-	2,229	7,557	712	-	-
Equipment Replacement	280,744	314,780	955,449	184,840	902,626	104,192
<b>Subtotal - Other Charges</b>	<b>26,842,524</b>	<b>28,202,305</b>	<b>29,838,691</b>	<b>23,375,021</b>	<b>37,638,391</b>	<b>32,682,788</b>
<b>TOTAL</b>	<b>\$ 870,084,628</b>	<b>\$ 922,160,668</b>	<b>\$ 949,213,580</b>	<b>\$ 1,009,767,043</b>	<b>\$ 1,101,164,838</b>	<b>\$ 1,159,545,874</b>

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>FY2015</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>
<b>Parapros</b>	3.90	4.60	15.97	13.50	14.00	14.00
<b>Secretaries</b>	19.33	18.99	20.49	20.49	22.99	22.99
<b>Clerical</b>	126.64	129.21	137.70	131.41	134.94	135.94
<b>Nurses</b>	34.00	35.00	35.00	35.00	35.00	35.00
<b>Therapists</b>	66.80	70.68	70.88	72.99	73.88	73.88
<b>Teacher Support Specialists</b>	9.00	9.00	9.00	8.00	8.00	8.00
<b>School Psychologist</b>	54.00	55.12	56.12	57.12	58.12	63.12
<b>School Social Worker</b>	29.00	30.00	28.90	28.90	28.70	28.70
<b>Other Management</b>	7.49	6.49	6.98	5.98	5.98	5.98
<b>Other Administrative</b>	20.16	24.35	26.36	28.87	32.31	32.31
<b>Other Salaries</b>	<u>2.00</u>	<u>3.49</u>	<u>3.49</u>	<u>3.49</u>	<u>3.98</u>	<u>3.98</u>
<b>Total</b>	372.32	386.93	410.89	405.75	417.90	423.90

Special Education teachers and support staff developed and implemented individual education plans for approximately 23,231 eligible disabled students in the 12 areas of disability where services are delivered in a wide range of settings. Related services encompassing occupational therapy, physical therapy, adaptive physical education, audiological interpreting and others were delivered, as well. Last year, school psychologists conducted 5,404 formal assessments, 15,998 informal assessments, held 30,490 conferences with teachers, participated in 6,782 SSTs and conducted 100 in-service sessions for teachers regarding interventions for at-risk students.

School social workers serve as the liaison between the home, school and the community. They provide direct services and resource support to address the academic, attendance, behavioral, and social/emotional concerns that hinder the academic success of students. This school year, school social workers will facilitate over 20,000 consultations with students, parents, district and school personnel to assess, recommend and/or implement interventions to students in need. County school nurses train, supervise and monitor school staff in performing health services required for students to attend school. They provide consultation to local school staff, school nutrition program staff, environmental services and transportation on issues related to student health and safety. County school nurses work closely with health care providers, parents, students and school staff to remove health-related barriers to learning and maximize student success. County School Nurses support 139 school clinic workers and over 41,000 students with medical conditions.

	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Budget</b>	<b>FY2020 Budget</b>
Substitutes, Certified & Classified	\$ 40,580	\$ 83,150	\$ 108,636	\$ 122,010	\$ 257,729	\$ 257,729
Parapros	87,837	855,873	483,902	494,593	450,789	478,913
Secretaries	857,829	450,751	933,274	961,571	1,069,299	1,180,443
Clerical	3,300,267	3,455,647	3,721,765	3,663,995	3,812,147	3,982,553
Athletics Personnel	4,363,424	5,325,724	5,449,888	5,670,052	5,760,134	5,781,919
Nurses	1,165,876	1,270,324	1,071,330	1,750,256	1,987,427	2,057,627
Therapists	3,903,810	4,309,726	4,374,348	4,638,419	4,783,177	4,983,614
Teacher Support Specialists	703,932	676,516	659,170	613,420	635,933	661,909
School Psychologists	3,692,126	3,972,045	4,012,948	4,155,309	4,531,910	5,049,561
Social Workers	1,877,361	1,823,142	1,749,577	1,898,301	1,946,887	1,998,995
Other Management Personnel	670,570	756,974	683,280	644,746	684,036	700,365
Other Administrative Personnel	1,906,737	2,325,201	2,599,642	2,665,743	3,229,624	3,382,539
Other Salaries & Compensation	445,996	601,017	686,399	902,618	1,744,568	1,897,465
Health Insurance	2,519,598	2,935,598	3,283,060	3,607,543	3,856,596	4,111,007
Medicare	312,803	356,148	366,456	382,302	393,464	430,231
Teacher Retirement System	2,878,749	3,538,869	3,628,849	4,405,245	5,736,194	6,251,104
Worker's Compensation	111,741	132,688	136,793	142,007	146,093	148,471
Gwinnett Retirement System	982,088	776,049	840,043	1,028,122	1,629,342	1,702,141
Other Employee Benefits	60,980	64,568	65,727	66,323	69,516	74,711
<b>Subtotal - Salaries &amp; Benefits</b>	<b>29,882,304</b>	<b>33,710,010</b>	<b>34,855,087</b>	<b>37,812,575</b>	<b>42,724,865</b>	<b>45,131,297</b>
Purchased Services	9,292,509	14,167,893	15,363,514	11,989,734	11,136,605	9,834,863
Travel	159,489	162,820	199,378	153,945	204,643	204,643
Supplies	3,889,542	5,179,226	4,439,436	1,359,005	3,441,173	2,370,504
Equipment Replacement	32,140	31,379	172,159	84,054	26,500	16,500
<b>Subtotal - Other Charges</b>	<b>13,373,680</b>	<b>19,541,318</b>	<b>20,174,487</b>	<b>13,586,738</b>	<b>14,808,921</b>	<b>12,426,510</b>
<b>TOTAL</b>	<b>\$ 43,255,984</b>	<b>\$ 53,251,328</b>	<b>\$ 55,029,574</b>	<b>\$ 51,399,313</b>	<b>\$ 57,533,786</b>	<b>\$ 57,557,807</b>

Instructional Services staff provide direct support to each school covering all curriculum areas (math, science, language arts, etc.) Services provided include materials for instruction, staff development for administrators, teachers, and paraprofessionals on both academic content and teaching strategies, and program improvement design. Direct assistance is provided to schools in developing school goals and designing training activities for school staffs. These activities include curriculum development, techniques of instruction, child development and understanding, staff training and professional development. This function includes positions that focus on improvement of instructional services for Special Education handicapped students.

Budgeted Positions:	<u>FY2015</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>
<b>Secretary</b>	35.48	33.98	36.46	35.97	36.97	36.97
<b>Clerical</b>	6.00	6.00	8.00	9.00	9.00	9.00
<b>Technology Specialist</b>	1.00	1.00	1.00	1.00	1.00	1.00
<b>Other Management</b>	23.48	24.47	24.48	25.96	26.95	26.95
<b>Other Administrative</b>	96.75	109.77	137.81	138.32	134.12	140.12
<b>Other Salaries</b>	<u>11.81</u>	<u>10.61</u>	<u>12.86</u>	<u>13.86</u>	<u>12.37</u>	<u>12.37</u>
<b>Total</b>	174.52	185.83	220.61	224.11	220.41	226.41

Professional learning activities provide opportunities for all categories of employees throughout the school system. These activities help employees improve technical job competency, instructional skills, expand their leadership skills, and increase their ability to work effectively in problem-solving teams, thus increasing student achievement. Annually, the Professional Learning Department awards PLUs (Professional Learning Units) to over 20,000 participants in system-wide and school-based professional learning activities.

	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Budget</b>	<b>FY2020 Budget</b>
Certified Substitutes	\$ 1,168,126	\$ 1,385,544	\$ 1,483,764	\$ 1,569,934	\$ 1,082,732	\$ 583,174
Professional Dev. Stipends	2,052,564	2,018,512	2,335,894	2,238,600	2,902,497	3,007,860
Secretaries	1,512,843	1,609,466	1,669,809	1,606,994	1,767,214	1,870,645
Clerical	265,214	271,300	411,504	469,234	400,654	534,922
Technology Specialists	73,547	76,140	76,894	78,432	216,227	81,801
Other Management Personnel	3,425,412	3,613,754	3,423,567	3,712,406	4,356,659	4,380,099
Other Administrative Personnel	7,223,535	8,554,737	9,636,203	10,020,359	11,426,970	11,731,344
Other Salaries & Compensation	2,158,938	2,334,796	2,444,195	2,485,655	3,222,343	3,006,375
Health Insurance	1,329,805	1,508,811	1,666,673	1,797,224	1,945,452	2,090,714
Medicare	244,975	276,878	302,181	311,225	294,382	300,045
Teacher Retirement System	1,627,928	1,979,103	2,083,233	2,612,058	3,866,303	3,986,224
Worker's Compensation	87,374	101,183	109,659	113,032	106,165	103,564
Gwinnett Retirement System	704,416	536,321	594,801	718,459	1,207,238	1,164,777
Other Employee Benefits	26,572	29,904	32,165	33,558	36,788	39,853
<b>Subtotal - Salaries &amp; Benefits</b>	<b>21,901,249</b>	<b>24,296,449</b>	<b>26,270,542</b>	<b>27,767,170</b>	<b>32,831,624</b>	<b>32,881,397</b>
Purchased Services	3,065,252	3,233,859	3,867,089	3,366,971	3,778,099	3,435,149
Travel	751,646	966,646	1,524,625	1,225,569	909,827	634,217
Supplies	1,945,334	1,693,534	1,859,642	1,979,300	2,576,663	1,975,319
Equipment Replacement	29,535	43,929	90,936	161,118	63,100	63,100
<b>Subtotal - Other Charges</b>	<b>5,791,767</b>	<b>5,937,968</b>	<b>7,342,292</b>	<b>6,732,958</b>	<b>7,327,689</b>	<b>6,107,785</b>
<b>TOTAL</b>	<b>\$ 27,693,016</b>	<b>\$ 30,234,417</b>	<b>\$ 33,612,834</b>	<b>\$ 34,500,128</b>	<b>\$ 40,159,313</b>	<b>\$ 38,989,182</b>

Media Services and Technology Training staff provides leadership and support for school library media programs, allowing students access to print, nonprint and online reference resources which are essential to teaching and learning. A professional library offers access to resources for all GCPS teachers, administrators and staff. Professional learning opportunities are provided for media specialists, media clerks and local school technology coordinators 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 such as SASI, Peoplesoft, and Microsoft Office. The Broadcast & Distance Learning staff effectively facilitates the rapidly expanding and diverse communication needs of our school system. Our focus is on providing information resources designed to advance teaching and learning. Our capabilities and services include field, studio, and live video production video conferencing, satellite down-links, closed circuit television systems and a 24/7 educational access channel. These vital communication tools enable us to help students acquire knowledge and achieve their academic goals.

Budgeted Positions:	<u>FY2015</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>
<b>Secretary</b>	3.40	3.49	3.49	3.49	3.00	3.00
<b>Clerical</b>	104.29	103.38	104.36	101.93	97.79	98.79
<b>Media Specialist</b>	130.49	131.21	135.98	136.42	136.93	137.93
<b>Other Management</b>	2.00	2.00	2.00	2.00	2.00	2.00
<b>Other Administrative</b>	2.00	2.00	2.00	2.00	3.00	3.00
<b>Other Salaries</b>	8.75	9.24	10.49	10.49	11.49	11.49
<b>Total</b>	250.93	251.32	258.32	256.33	254.21	256.21

The focus of Gwinnett's instructional media and technology program is on student achievement with an emphasis on students becoming life-long learners. Media specialists and local school technology coordinators are professionals who interpret user needs and provide personalized services in appropriate resources to the students, faculty and learning community. Gwinnett County district and school media staff are committed to the continuous improvement of media and instructional technology services. One component of our mission is to educate and inform the community about the goals, programs and services of GCPS. We are positioned to meet these goals through our educational access station, GCPS TV, which reaches Gwinnett County residents and schools through the four local cable providers.



	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Budget</b>	<b>FY2020 Budget</b>
Substitutes, Certified & Classified	\$ 173,820	\$ 193,035	\$ 181,894	\$ 199,277	\$ 219,995	\$ 219,995
Secretaries	154,694	151,873	142,728	145,584	148,860	151,837
Clerical	2,687,048	2,792,449	2,822,898	2,797,091	2,845,859	2,973,877
Media Specialists	7,721,755	8,209,929	8,609,841	8,859,300	9,283,482	9,920,399
Other Management Personnel	223,111	232,595	236,546	210,340	248,446	253,415
Other Administrative Personnel	183,610	199,342	200,572	228,714	311,899	327,017
Other Salaries & Compensation	623,814	657,928	748,784	822,701	881,260	917,041
Health Insurance	1,825,965	1,992,463	2,237,292	2,351,472	2,374,025	2,413,115
Medicare	155,685	165,759	173,622	177,437	184,023	210,793
Teacher Retirement System	1,508,465	1,716,612	1,820,513	2,205,949	2,831,749	3,029,138
Worker's Compensation	55,770	62,065	64,695	66,197	68,534	72,686
Gwinnett Retirement System	495,106	366,881	407,796	496,334	755,038	813,570
Other Employee Benefits	37,776	39,009	41,271	41,345	41,385	42,235
<b>Subtotal - Salaries &amp; Benefits</b>	<b>15,846,619</b>	<b>16,779,940</b>	<b>17,688,452</b>	<b>18,601,741</b>	<b>20,194,555</b>	<b>21,345,118</b>
Purchased Services	1,576,652	1,634,986	1,614,137	1,460,473	1,590,276	1,391,704
Travel	13,632	17,775	31,916	28,372	22,575	23,575
Supplies	1,844,530	1,653,609	1,239,625	1,498,465	1,397,121	1,105,260
Equipment Replacement	10,779	14,480	14,401	18,196	-	-
<b>Subtotal - Other Charges</b>	<b>3,445,593</b>	<b>3,320,850</b>	<b>2,900,079</b>	<b>3,005,506</b>	<b>3,009,972</b>	<b>2,520,539</b>
<b>TOTAL</b>	<b>\$ 19,292,212</b>	<b>\$ 20,100,790</b>	<b>\$ 20,588,531</b>	<b>\$ 21,607,247</b>	<b>\$ 23,204,527</b>	<b>\$ 23,865,657</b>

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

Budgeted Positions:	<u>FY2015</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>
<b>Superintendent</b>	1.00	1.00	1.00	1.00	1.00	1.00
<b>Executive Staff</b>	2.00	2.00	2.00	2.00	2.00	2.00
<b>Secretary</b>	5.00	5.00	5.00	5.00	5.00	5.00
<b>Other Salaries</b>	0.49	0.49	0.98	0.98	1.47	1.47
<b>Total</b>	8.49	8.49	8.98	8.98	9.47	9.47

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.

	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Budget</b>	<b>FY2020 Budget</b>
School Board Members	\$ 82,620	\$ 82,620	\$ 82,620	\$ 84,664	\$ 86,708	\$ 86,708
Superintendent	410,581	423,808	536,042	549,862	606,000	645,935
Executive Staff	325,066	336,525	339,857	346,654	354,454	361,543
Secretaries	266,480	276,543	277,128	277,115	296,037	301,958
Other Salaries & Compensation	85,864	88,010	158,157	230,213	266,573	271,905
Health Insurance	83,649	88,680	99,478	104,341	104,276	85,892
Medicare	10,399	10,717	11,771	13,064	14,088	22,552
Teacher Retirement System	124,651	139,960	154,437	185,155	300,923	223,506
Worker's Compensation	5,509	5,877	6,759	7,232	7,642	7,778
Gwinnett Retirement System	42,997	30,333	35,464	41,740	79,047	81,215
Other Employee Benefits	2,034	2,110	1,855	1,844	1,987	1,306
<b>Subtotal - Salaries &amp; Benefits</b>	<b>1,439,850</b>	<b>1,485,183</b>	<b>1,703,568</b>	<b>1,841,884</b>	<b>2,117,735</b>	<b>2,090,298</b>
Purchased Services	1,224,031	1,722,307	1,237,101	2,638,569	1,589,000	1,581,412
Travel	36,154	36,400	27,518	27,076	33,212	31,250
Supplies	11,638	9,236	12,584	14,981	19,250	18,800
<b>Subtotal - Other Charges</b>	<b>1,271,823</b>	<b>1,767,943</b>	<b>1,277,203</b>	<b>2,680,626</b>	<b>1,641,462</b>	<b>1,631,462</b>
<b>TOTAL</b>	<b>\$ 2,711,673</b>	<b>\$ 3,253,126</b>	<b>\$ 2,980,771</b>	<b>\$ 4,522,510</b>	<b>\$ 3,759,197</b>	<b>\$ 3,721,760</b>

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>FY2015</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>
<b>Principal</b>	129.00	132.00	135.00	135.00	138.00	139.00
<b>Assistant Principal</b>	495.71	513.24	523.47	536.97	549.03	550.37
<b>Secretary</b>	126.80	131.80	137.91	138.00	139.98	140.98
<b>Clerical</b>	651.07	676.82	688.64	742.24	762.49	764.49
<b>Other Administrative</b>	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>	<u>-</u>	<u>-</u>
<b>Total</b>	1,412.58	1,463.86	1,495.02	1,562.21	1,589.50	1,594.84

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.

	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Budget</b>	<b>FY2020 Budget</b>
Classified Substitutes	\$ 191,220	\$ 169,230	\$ 169,530	\$ 191,379	\$ 195,300	\$ 195,300
Principals	14,767,187	15,663,992	16,103,976	16,566,345	17,305,355	17,974,881
Assistant Principals	38,583,764	41,917,315	43,493,638	45,771,157	47,769,219	49,146,116
Secretaries	4,922,214	5,242,899	5,565,721	5,706,585	5,931,038	6,129,832
Clerical	22,258,418	23,743,797	24,504,114	25,253,514	26,757,409	26,987,617
Other Administrative Personnel	913,772	991,180	1,002,545	1,070,975	34,517	34,517
Other Salaries & Compensation	1,375,086	1,347,232	1,373,266	1,335,018	4,809,803	5,141,107
Health Insurance	10,927,384	12,025,675	13,395,327	14,459,565	14,952,049	14,974,285
Medicare	1,097,461	1,188,317	1,233,333	1,284,501	1,315,106	1,457,198
Teacher Retirement System	10,520,178	12,163,190	12,796,968	15,676,813	20,231,161	20,765,271
Worker's Compensation	394,288	445,283	460,964	479,403	500,614	502,481
Gwinnett Retirement System	3,500,997	2,622,765	2,894,838	3,537,958	5,396,374	5,655,441
Other Employee Benefits	241,799	248,537	260,798	267,089	271,790	274,111
<b>Subtotal - Salaries &amp; Benefits</b>	<b>109,693,768</b>	<b>117,769,412</b>	<b>123,255,018</b>	<b>131,600,302</b>	<b>145,469,735</b>	<b>149,238,157</b>
Purchased Services	3,511,074	3,732,778	4,274,371	13,877,897	9,512,116	9,029,604
Travel	136,390	128,023	162,959	203,502	125,875	124,875
Supplies	2,723,722	2,714,722	2,888,601	9,770,841	8,288,411	7,147,100
Equipment Replacement	50,950	73,508	62,205	329,523	313,210	290,000
<b>Subtotal - Other Charges</b>	<b>6,422,136</b>	<b>6,649,031</b>	<b>7,388,136</b>	<b>24,181,763</b>	<b>18,239,612</b>	<b>16,591,579</b>
<b>TOTAL</b>	<b>\$ 116,115,904</b>	<b>\$ 124,418,443</b>	<b>\$ 130,643,154</b>	<b>\$ 155,782,065</b>	<b>\$ 163,709,347</b>	<b>\$ 165,829,736</b>

The Business and Finance Division supports educational services to children through the procurement, payment, storage, and delivery of goods and services to the local schools. Business support 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, procurement, warehousing, internal auditing and cash management.

Budgeted Positions:	<u>FY2015</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>
<b>Secretary</b>	3.00	4.00	3.00	4.00	4.00	4.00
<b>Clerical</b>	38.00	38.00	38.00	38.00	37.00	37.00
<b>Accountants</b>	12.00	12.00	12.00	12.00	13.00	13.00
<b>Warehouse/Distribution</b>	34.47	34.47	34.47	40.47	40.47	40.47
<b>Other Management</b>	7.00	7.00	7.49	7.49	8.49	8.49
<b>Other Administrative</b>	14.00	14.00	14.00	15.49	15.49	15.49
<b>Total</b>	<u>108.47</u>	<u>109.47</u>	<u>108.96</u>	<u>117.45</u>	<u>118.45</u>	<u>118.45</u>

The business function provides direct support to local schools in a variety of ways. Delivery of mail, supplies, equipment and food are provided daily to local schools. Payroll checks are processed and delivered in a timely manner for approximately 21,000 employees. Accounting, budgeting, auditing, and investment services are available to help each individual school site realize the greatest return on investment of available resources.

	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Budget</b>	<b>FY2020 Budget</b>
Secretaries	\$ 125,190	\$ 147,945	\$ 149,410	\$ 176,826	\$ 184,680	\$ 192,532
Clerical	1,768,488	1,827,355	1,834,214	1,834,710	1,903,789	1,969,169
Accountants	919,048	941,673	971,403	981,999	1,017,333	1,070,191
Maint/Transp/Whse/Security	1,481,453	1,453,924	1,530,639	1,814,437	1,973,578	2,027,685
Other Management Personnel	853,632	893,224	979,866	1,002,243	1,132,719	1,184,274
Other Administrative Personnel	875,828	983,871	1,014,115	1,154,804	1,139,512	1,206,228
Other Salaries & Compensation	327,303	364,924	405,026	441,775	450,700	450,700
Health Insurance	648,469	718,321	852,284	996,339	1,027,227	1,138,939
Medicare	80,897	85,799	91,272	98,685	102,543	115,982
Teacher Retirement System	773,418	864,091	896,534	1,126,785	1,508,872	1,556,746
Worker's Compensation	28,634	31,333	32,441	34,881	36,220	39,992
Gwinnett Retirement System	261,251	182,948	200,786	247,545	396,346	417,398
Other Employee Benefits	17,562	17,003	17,271	18,336	17,773	20,263
<b>Subtotal - Salaries &amp; Benefits</b>	<b>8,161,173</b>	<b>8,512,411</b>	<b>8,975,261</b>	<b>9,929,365</b>	<b>10,891,292</b>	<b>11,390,099</b>
Purchased Services	23,767,037	23,647,390	23,392,692	23,024,794	23,748,777	23,781,777
Travel	13,040	14,131	20,828	16,029	30,510	27,210
Supplies	257,697	178,696	256,221	340,281	762,918	340,562
Equipment Replacement	17,312	3,745	-	17,076	-	-
<b>Subtotal - Other Charges</b>	<b>24,055,086</b>	<b>23,843,962</b>	<b>23,669,741</b>	<b>23,398,180</b>	<b>24,542,205</b>	<b>24,149,549</b>
<b>TOTAL</b>	<b>\$ 32,216,259</b>	<b>\$ 32,356,373</b>	<b>\$ 32,645,002</b>	<b>\$ 33,327,545</b>	<b>\$ 35,433,497</b>	<b>\$ 35,539,648</b>

The learning environment is greatly enhanced by providing students well-maintained school buildings and equipment. Students and teachers have a safe comfortable place to learn, teach, and play. They also have access to instructional equipment and computers that are maintained by professional craftsmen or technicians.

Budgeted Positions:	<u>FY2015</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>
<b>Secretary</b>	6.00	6.00	6.00	6.00	6.00	6.00
<b>Clerical</b>	14.00	14.00	19.00	19.00	19.00	19.00
<b>Maintenance/Security</b>	188.49	209.49	212.49	216.49	231.49	242.49
<b>Custodial *</b>	1,068.50	1,115.75	1,139.75	1,139.75	1,155.25	1,181.50
<b>Other Management</b>	7.00	7.00	7.00	7.00	8.00	8.00
<b>Other Administrative</b>	2.99	2.99	3.00	3.00	3.00	3.00
<b>Other Salaries</b>	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>10.00</u>	<u>10.00</u>
<b>Total</b>	1,294.98	1,363.23	1,395.24	1,399.24	1,432.74	1,469.99

\* 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 141 schools and an additional 55 other locations with 28,365,596 square feet of building space, 4,495 acres of land, and 1,092 pieces of playground equipment. In addition to normal maintenance and operations, the staff supports the expanding building program and performs essential tasks in opening new classrooms and facilities. The facilities maintenance function is performed both by in-house employees and private contractors. Approximately 34% of maintenance work is contracted to private vendors, while 66% is performed by in-house staff.



	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Budget</b>	<b>FY2020 Budget</b>
Classified Substitutes	\$ 503,560	\$ 495,287	\$ 439,479	\$ 487,123	\$ 518,000	\$ 518,000
Secretaries	261,433	284,197	288,564	298,313	304,623	311,781
Clerical	653,615	667,837	810,086	865,221	916,487	940,278
Maint/Transp/Whse/Security	11,881,248	13,454,523	14,267,160	14,779,313	15,962,912	17,502,597
Custodial Personnel	30,841,141	32,864,236	34,210,986	35,176,718	36,831,110	38,925,218
Other Management Personnel	826,162	870,265	865,346	907,078	1,049,781	1,089,330
Other Administrative Personnel	190,219	257,576	255,548	267,865	274,381	281,310
Other Salaries & Compensation	519,070	576,409	609,129	634,980	840,317	809,930
Health Insurance	7,697,209	8,937,206	10,867,364	12,231,385	12,870,646	14,290,466
Medicare	601,385	653,159	685,399	709,160	711,061	848,493
Teacher Retirement System	2,373,651	2,860,422	3,032,486	3,644,225	4,509,564	5,391,654
Worker's Compensation	216,340	248,958	260,680	268,608	269,351	293,041
Gwinnett Retirement System	1,918,302	1,417,669	1,574,199	1,880,477	2,862,157	3,213,993
Other Employee Benefits	174,297	184,230	191,859	197,103	200,798	232,033
<b>Subtotal - Salaries &amp; Benefits</b>	<b>58,657,632</b>	<b>63,771,974</b>	<b>68,358,285</b>	<b>72,347,569</b>	<b>78,121,188</b>	<b>84,648,124</b>
Purchased Services	14,372,028	15,546,616	16,024,030	15,021,475	16,946,694	16,388,633
Travel	11,192	12,220	23,721	24,631	9,919	9,919
Supplies	26,121,166	25,713,878	25,370,332	26,523,137	26,523,411	26,036,120
Equipment Replacement	665,099	990,161	516,285	842,159	1,435,286	894,832
<b>Subtotal - Other Charges</b>	<b>41,169,485</b>	<b>42,262,875</b>	<b>41,934,368</b>	<b>42,411,402</b>	<b>44,915,310</b>	<b>43,329,504</b>
<b>TOTAL</b>	<b>\$ 99,827,117</b>	<b>\$ 106,034,849</b>	<b>\$ 110,292,653</b>	<b>\$ 114,758,971</b>	<b>\$ 123,036,498</b>	<b>\$ 127,977,628</b>

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>FY2015</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>
<b>Clerical</b>	57.00	57.00	77.00	77.98	77.98	77.98
<b>Bus Driver</b>	1,649.00	1,664.00	1,637.00	1,647.00	1,647.00	1,647.00
<b>Other Transportation</b>	207.00	213.00	230.00	235.00	244.00	244.00
<b>Other Management</b>	1.00	1.00	1.00	1.00	2.00	2.00
<b>Other Salaries</b>	<u>56.00</u>	<u>56.49</u>	<u>56.49</u>	<u>56.49</u>	<u>56.49</u>	<u>56.49</u>
<b>Total</b>	1,970.00	1,991.49	2,001.49	2,017.47	2,027.47	2,027.47

FY2019 Transportation facts: GCPS has 1,980 buses in its fleet, making it the largest school-district owned fleet in the nation. We transport more than 133,000 students twice daily over 8,000 routes traveling almost 23,800,000 miles annually. Our fleet maintenance organization also maintains over 500 non-school bus vehicles used by GCPS in support of teaching and learning. As info, a new bus costs \$86,000 on average.

	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Budget</b>	<b>FY2020 Budget</b>
Clerical	\$ 2,433,117	\$ 2,528,292	\$ 3,556,423	\$ 3,840,865	\$ 3,537,520	\$ 3,622,503
Bus Drivers	42,707,916	46,642,564	45,837,819	47,372,347	51,190,988	51,364,591
Maint/Transp/Whse/Security	4,656,872	5,413,269	6,079,995	6,636,607	7,658,406	7,882,738
Other Management Personnel	119,914	124,800	125,370	127,877	229,824	254,893
Other Salaries & Compensation	3,232,629	3,500,272	3,447,246	3,515,673	3,583,646	3,690,638
Health Insurance	10,334,320	11,909,517	13,891,428	15,381,166	15,577,866	16,887,148
Medicare	687,353	758,848	771,782	807,193	769,994	997,313
Teacher Retirement System	1,021,088	1,166,490	1,387,803	1,708,057	2,339,086	2,444,295
Worker's Compensation	253,527	294,202	298,611	310,554	239,514	336,854
Gwinnett Retirement System	2,332,558	1,769,368	1,907,393	2,332,807	3,145,425	3,717,425
Other Employee Benefits	287,300	292,668	292,329	291,069	286,643	316,349
<b>Subtotal - Salaries &amp; Benefits</b>	<b>68,066,594</b>	<b>74,400,290</b>	<b>77,596,199</b>	<b>82,324,215</b>	<b>88,558,912</b>	<b>91,514,747</b>
Purchased Services	4,981,207	7,383,351	7,256,457	7,060,459	7,237,252	6,975,115
Travel	28,363	65,686	46,147	40,770	56,041	61,041
Supplies	15,653,307	12,409,213	13,135,811	14,544,636	15,532,322	15,485,183
Equipment Replacement	1,329,738	1,506,740	4,970,608	7,851,104	3,643,316	1,382,902
<b>Subtotal - Other Charges</b>	<b>21,992,615</b>	<b>21,364,990</b>	<b>25,409,023</b>	<b>29,496,969</b>	<b>26,468,931</b>	<b>23,904,241</b>
<b>TOTAL</b>	<b>\$ 90,059,209</b>	<b>\$ 95,765,280</b>	<b>\$ 103,005,222</b>	<b>\$ 111,821,184</b>	<b>\$ 115,027,843</b>	<b>\$ 115,418,988</b>

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>FY2015</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>
<b>Secretary</b>	16.49	16.49	15.00	17.00	18.00	18.00
<b>Clerical</b>	44.00	44.49	44.49	48.98	50.98	50.98
<b>Family Services - Parent Coordinator</b>	3.50	6.35	8.11	13.32	13.46	13.46
<b>Research Personnel</b>	6.00	6.75	7.00	8.00	8.00	8.00
<b>Planning Staff</b>	4.00	5.00	4.50	4.50	4.50	4.50
<b>Other Management</b>	47.00	49.00	51.00	54.49	55.49	55.49
<b>Other Administrative</b>	8.00	8.00	14.47	36.92	35.96	35.96
<b>Other Salaries</b>	<u>77.82</u>	<u>81.49</u>	<u>85.96</u>	<u>68.49</u>	<u>75.49</u>	<u>75.49</u>
<b>Total</b>	206.81	217.57	230.53	251.70	261.88	261.88

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

	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Budget</b>	<b>FY2020 Budget</b>
Certified Substitutes	\$ 5,650	\$ 27,475	\$ 23,834	\$ 92,429	\$ 42,400	\$ 42,400
Secretaries	750,964	684,049	694,179	764,373	975,209	977,606
Clerical	2,019,165	2,089,662	2,118,739	2,261,187	2,570,080	2,598,371
Research Personnel	593,915	698,899	635,121	762,348	853,700	883,497
Planning Staff	370,258	441,957	464,181	475,303	487,300	498,388
Family Services - Parent Coord	121,127	424,309	566,446	890,179	937,897	1,006,200
Other Management Personnel	4,767,913	5,108,120	5,608,253	5,877,129	7,016,109	7,115,456
Other Administrative Personnel	510,982	591,970	1,129,790	2,450,386	3,040,970	3,078,603
Other Salaries & Compensation	6,872,143	7,298,129	7,695,417	7,092,816	6,703,890	6,744,674
Health Insurance	1,154,712	1,388,482	1,723,636	2,122,975	# 2,374,826	2,602,644
Medicare	210,151	229,833	253,001	278,096	303,079	328,773
Teacher Retirement System	1,805,560	2,137,248	2,321,254	3,028,390	4,689,024	4,528,543
Worker's Compensation	77,004	86,801	94,684	103,343	111,106	113,369
Gwinnett Retirement System	657,247	485,566	553,542	706,919	1,224,190	1,253,871
Other Employee Benefits	33,029	34,963	35,887	39,182	41,313	46,588
<b>Subtotal - Salaries &amp; Benefits</b>	<b>19,949,820</b>	<b>21,727,463</b>	<b>23,917,964</b>	<b>26,945,055</b>	<b>31,371,093</b>	<b>31,818,983</b>
Purchased Services	14,240,300	19,671,435	22,614,607	21,129,825	23,254,737	20,957,949
Travel	126,492	112,499	159,460	135,732	204,939	216,825
Supplies	6,776,705	10,485,243	11,710,020	13,926,953	12,430,747	13,226,676
Equipment Replacement	2,479,716	1,016,303	799,167	493,935	325,787	162,787
<b>Subtotal - Other Charges</b>	<b>23,623,213</b>	<b>31,285,480</b>	<b>35,283,254</b>	<b>35,686,445</b>	<b>36,216,210</b>	<b>34,564,237</b>
<b>TOTAL</b>	<b>\$ 43,573,033</b>	<b>\$ 53,012,943</b>	<b>\$ 59,201,218</b>	<b>\$ 62,631,500</b>	<b>\$ 67,587,303</b>	<b>\$ 66,383,220</b>

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.

	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Budget</b>	<b>FY2020 Budget</b>
Purchased Services	\$ 39,203	\$ -	\$ -	\$ 13,318	\$ 111,293	\$ 62,611
Travel	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Equipment Replacement	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 39,203</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,318</b>	<b>\$ 111,293</b>	<b>\$ 62,611</b>

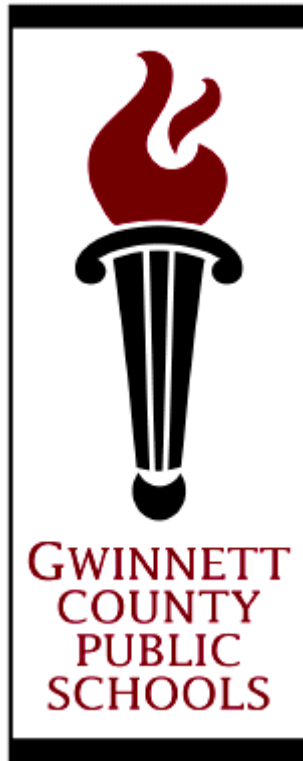
	<u>FY2015 Actual</u>	<u>FY2016 Actual</u>	<u>FY2017 Actual</u>	<u>FY2018 Actual</u>	<u>FY2019 Budget</u>	<u>FY2020 Budget</u>
Transfers to Other Funds	8,420,281	11,840,991	11,414,269	17,932,020	11,319,032	9,253,283
<u>Total Expenditures - General Fund</u>	<u>\$ 1,353,288,519</u>	<u>\$ 1,452,429,208</u>	<u>\$ 1,508,626,808</u>	<u>\$ 1,618,062,844</u>	<u>\$ 1,742,046,474</u>	<u>\$ 1,804,145,394</u>
Enrollment	173,246	176,052	178,214	179,266	179,758	180,204
Per Pupil Expenditures (excluding transfers)	\$ 7,763	\$ 8,183	\$ 8,401	\$ 8,926	\$ 9,628	\$ 9,960



# Gwinnett County Public Schools

Special Revenue Fund

FY2020 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

	FY2015 Actuals	FY2016 Actuals	FY2017 Actuals	FY2018 Actuals	FY2019 Budget	FY2020 Budget
Federal	\$ 75,480,990	\$ 76,124,606	\$ 77,890,736	\$ 75,424,843	\$ 88,789,924	\$ 86,669,359
State	377,071	1,009,752	896,466	378,339	328,455	271,229
Local	3,432,752	1,984,284	776,670	493,960	329,330	335,637
Totals	79,290,813	79,118,642	79,563,872	76,297,142	89,447,709	87,276,225
General Fund	3,306,205	3,899,293	4,672,093	7,455,074	11,319,032	8,975,946
Totals	\$ <u>82,597,018</u>	\$ <u>83,017,935</u>	\$ <u>84,235,965</u>	\$ <u>83,752,216</u>	\$ <u>100,766,741</u>	\$ <u>96,252,171</u>

	<b>Current 2019 Budget</b>	<b>Projected 2020 Budget</b>
Beginning Balance:	\$ 688,113	\$ 353,581
Revenue:		
Local	329,330	335,637
State	328,455	271,229
Federal	88,789,924	86,669,359
Total Revenue	<u>89,447,709</u>	<u>87,276,225</u>
Transfers In	11,319,032	8,975,946
Total Sources Available	<u>\$ 101,454,854</u>	<u>\$ 96,605,752</u>
Expenditures:		
Instruction	\$ 77,948,490	\$ 76,588,157
Student Support Services	5,426,069	4,590,822
Improvement of Instruction	3,486,633	1,379,503
Instructional Staff Development	7,553,101	7,231,599
Media Services	13,322	-
General Administration	2,096,917	2,109,211
School Administration Services	-	-
Business Support Services	116,890	116,890
Maintenance & Operations	577,065	500,099
Transportation	163,066	52,400
Central Support Services	588,643	674,593
Other Support Services	15,562	13,300
Federal Grant Administration	3,010,540	2,995,597
School Nutrition Program	104,975	-
Total Expenditures	<u>101,101,273</u>	<u>96,252,171</u>
Ending Fund Balance	353,581	353,581
Total Expenditures & Fund Balance	<u>\$ 101,454,854</u>	<u>\$ 96,605,752</u>

	<u>Funding Source</u>	<u>Current 2019 Budget</u>	<u>Projected 2020 Budget</u>
<b><u>Bright from the Start</u></b>			
This grant represents funds for the purpose of operating a Pre-kindergarten program for 4 year old children.	Beginning Bal.	-	-
	State	263,512	271,229
	Other Federal Grants	-	-
	Total	<u>263,512</u>	<u>271,229</u>
<b><u>Department of Administrative Services (DOAS)</u></b>			
This grant provides business and finance support to local schools and central office staff.	Beginning Bal.	353,581	353,581
	Local	<u>116,890</u>	<u>116,890</u>
	Total	470,471	470,471
<b><u>Fresh Fruit and Vegetable Program</u></b>			
This grant is established to provide accounting of federal funds for the purpose of increasing access to fresh fruit & vegetables in elementary school children to improve overall diet and create healthier eating habits.	Federal	104,975	-
<b><u>GoSTEM Initiative</u></b>			
This grant is established to provide accounting of local funds committed for the purpose of providing evaluation services for the purpose of enhancing the educational experience of Latino students in Georgia and strengthen the pipeline of these students into post-secondary STEM (Science, Technology, Engineering and Mathematics) education.	Beginning Bal.	104,021	-
	Local	-	104,021
<b><u>Homeless Children and Youth</u></b>			
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	107,214	107,114
<b><u>IDEA Flow Through</u></b>			
This grant provides additional instructional support for students with disabilities.	Transfer In	11,014,984	8,620,476
	Federal	<u>28,912,860</u>	<u>28,918,327</u>
	Total	39,927,844	37,538,803

	<u>Funding Source</u>	<u>Current 2019 Budget</u>	<u>Projected 2020 Budget</u>
<b><u>IDEA Preschool Special Education Program</u></b>			
This grant provides funding for the educational needs of pre-kindergarten children with disabilities.	Transfer In	304,048	355,470
	Federal	664,696	649,930
	Total	968,744	1,005,400
<b><u>Innovation Grants - Governors' Office of Student Achievement</u></b>			
This grant provides funding for the purpose of increasing student achievement and providing reform opportunities through unique and challenging educational programs.	State	64,943	-
<b><u>New Schools Grant</u></b>			
This grant provides funding from the NewSchools Venture Fund for the purpose of supporting the Meadowcreek Cluster of Schools.	Local	212,440	114,726
<b><u>Perkins Grant Programs</u></b>			
This grant provides secondary vocational education programs throughout the school district.	Federal	1,244,508	1,244,508
<b><u>Students Against Destructive Decisions (SADD) - GOHS</u></b>			
This grant provides federal funding for the purpose of providing students with peer to peer support in making positive decisions.	Federal	2,262	-
<b><u>The Wallace Foundation</u></b>			
This grant provides local funding for leadership development and training for school and district level leaders.	Beginning Bal.	230,511	-
	Local	-	-
<b><u>The M.A.P.L.E Grant</u></b>			
This grant provides local funding from the John & Laura Arnold Foundation thru Georgia State University to support research on the effective use of data in decision making to improve instruction.	Local	-	-

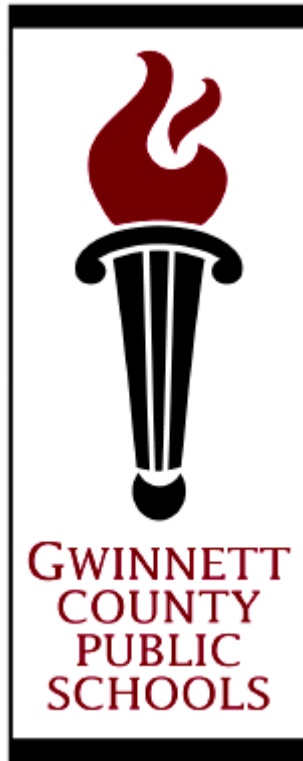
	<b>Funding Source</b>	<b>Current 2019 Budget</b>	<b>Projected 2020 Budget</b>
<b><u>Title I</u></b>			
This grant provides federal funding for the purpose of helping disadvantaged children meet challenging State academic content and student academic achievement standards.	Federal	44,353,591	43,550,481
<b><u>Title I Part C Migrant</u></b>			
This grant provides funding for the support of high quality education programs (including supportive services) for migratory children.	Federal	57,222	54,878
<b><u>Title II, Part A Improving Teacher Quality</u></b>			
This grant provides funding to increase academic achievement by improving teacher and principal quality through recruitment, retention, and staff development.	Federal	6,358,086	5,432,755
<b><u>Title II, Part B Math &amp; Science Partnerships</u></b>			
This grant provides funding to support partnerships between the school district and institutions of higher education departments of science and math in order to advance the instructional skills of teachers in these core subject areas.	Federal	90,136	-
<b><u>Title III</u></b>			
This grant provides funding to help ensure that English learners including immigrant children and youth attain English proficiency and develop high levels of academic achievement in English.	Federal	3,764,021	3,682,642
<b><u>Title IV</u></b>			
This grant provides funding to support student achievement through improving access to a well rounded education, improved learning conditions and enhanced access to technology.	Federal	3,130,353	3,028,724

# Gwinnett County Public Schools

Capital Projects Fund

FY2020 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 V (July 1, 2017 - June 30, 2022)

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 \$950 million over the five year period. Revenue will be used for 13 building projects, technology enhancements, and system-wide facility modifications (including new/refurbished buses, fine arts equipment, roofs, floor coverings, painting, etc). In addition to approving the sales tax extension, the voters also authorized the Board to sell short-term bonds to be repaid with sales tax revenue. This will provide the necessary cash flow to allow the classroom needs to be met earlier.

GENERAL OBLIGATION BONDS

In a county-wide referendum in November 2018, 78% of the voters approved the issuance of up to \$350 million general obligation bonds. Proceeds from the bonds will be used to supplement revenue from the SPLOST to expand to a second phase of capital projects. As with the SPLOST, proceeds from the bonds will be used to build new schools for a student enrollment that grows each year; to renovate and add classrooms to existing schools, and to provide system-wide technology improvements for teaching and learning.

	<u>Current FY2019 Budget</u>	<u>Projected FY2020 Budget</u>
Beginning Balance	\$ 204,161,945	\$ 286,227,036 -
<b><u>Revenue</u></b>		
Sales Tax Receipts	150,082,829	155,605,877
Investment Income	250,000	400,000
Issuance of Bonds	199,129,500	-
State Capital Outlay	1,259,411	1,500,000
Transfer In	<u>3,419,643</u>	<u>3,506,835</u>
Total Revenue	<u>354,141,383</u>	<u>161,012,712</u>
Total Sources Available	<u><u>558,303,328</u></u>	<u><u>447,239,748</u></u>
<b><u>Expenditures:</u></b>		
Expenses	202,977,698	141,875,337
Transfers	<u>69,098,594</u>	<u>109,518,685</u>
Total Expenditures	<u>272,076,292</u>	<u>251,394,022</u>
Ending Fund Balance	<u>286,227,036</u>	<u>195,845,726</u>
<b>Total Expenditures &amp; Fund Balance</b>	<u><u>558,303,328</u></u>	<u><u>447,239,748</u></u>

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**Projected FY20 Budget by Funding Source**

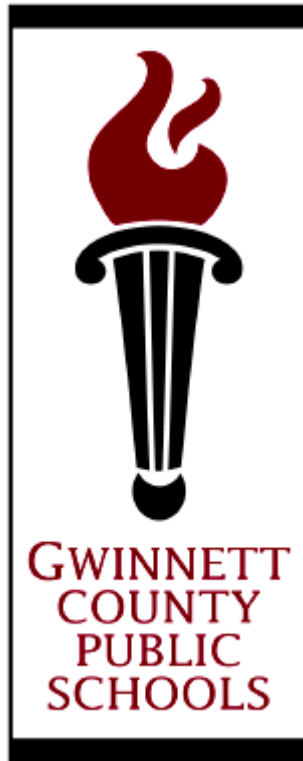

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	<u>SPLOST V</u> Fund 227	GO Bonds <u>Fund 245</u>	<u>TOTAL</u>
Beginning Balance	\$ 111,997,536	\$ 174,229,500	\$ 286,227,036
<b>Revenue</b>			
Sales Tax Receipts	155,605,877	-	\$ 155,605,877
Investment Income	100,000	300,000	\$ 400,000
State Capital Outlay	1,500,000	-	\$ 1,500,000
Transfer In (Project Mngt)	3,506,835	-	\$ 3,506,835
Total Revenue	<u>160,712,712</u>	<u>300,000</u>	<u>161,012,712</u>
Total Sources Available	<u>\$ 272,710,248</u>	<u>\$ 174,529,500</u>	<u>\$ 447,239,748</u>
<b>Expenditures</b>			
Construction	48,750,000	38,000,000	86,750,000
Technology	21,750,000	15,000,000	36,750,000
Furniture & Equipment - Schools	4,740,000	1,000,000	5,740,000
Financial Services	128,502	-	128,502
Data Governance	3,000,000	-	3,000,000
Network Security	2,000,000	-	2,000,000
Bus Purchases	4,000,000	-	4,000,000
Project Management	3,506,835	-	3,506,835
Transfer to Other Funds	109,518,685	-	109,518,685
Total Expenditures	<u>197,394,022</u>	<u>54,000,000</u>	<u>251,394,022</u>
Ending Fund Balance	<u>75,316,226</u>	<u>120,529,500</u>	<u>195,845,726</u>
Total Expenditures & Fund Balance	<u>\$ 272,710,248</u>	<u>\$ 174,529,500</u>	<u>\$ 447,239,748</u>

**Breakdown of selected expense categories by project**

**FY20 Projected Budget**

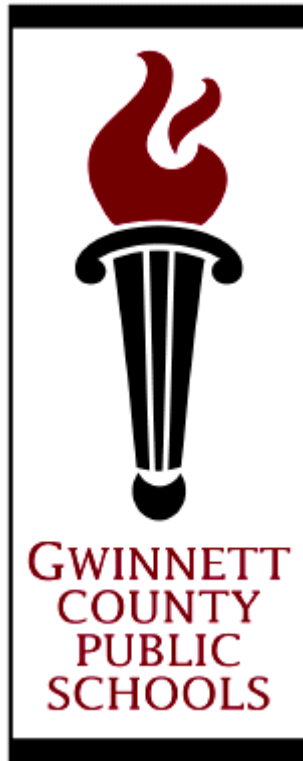
	<u>SPLOST V</u>	<u>G. O. Bonds</u>	<u>TOTAL</u>
<b>Construction</b>			
Benefield ES Addition/Renovation	2,500,000	-	2,500,000
Berkmar HS Addition	5,000,000	-	5,000,000
Chesney ES addition	2,000,000	-	2,000,000
Grayson HS Addition/Renovation	8,000,000	-	8,000,000
Ferguson ES Addition	2,500,000	-	2,500,000
Meadowcreek Cluster ES	7,500,000	-	7,500,000
Parkview HS Addition/Renovation	5,000,000	-	5,000,000
Painting	500,000	-	500,000
Roof Replacement	5,750,000	-	5,750,000
Gym/Kitchen HVAC Project	5,000,000	-	5,000,000
Systemwide Improvement	5,000,000	4,000,000	9,000,000
Seckinger HS	-	30,000,000	30,000,000
Discovery HS		1,000,000	1,000,000
Central Gwinnett HS Fine Arts		3,000,000	3,000,000
<b>Technology</b>			
Berkmar HS Addition	250,000		250,000
Grayson HS Addition/Renovation	500,000		500,000
Ferguson ES Addition	250,000		250,000
Meadowcreek Cluster ES	750,000		750,000
Parkview HS Addition/Renovation	500,000		500,000
IMT System Development	5,000,000		5,000,000
Remote Access	2,500,000		2,500,000
E-Class System Development	5,000,000		5,000,000
Growth Computers	1,000,000		1,000,000
HS Technology Refresh	5,000,000		5,000,000
Central Office Refresh	1,000,000		1,000,000
Seckinger HS	-	2,000,000	2,000,000
Collaborative System		3,000,000	3,000,000
MS Technology Refresh		6,000,000	6,000,000
Intercom Replacement		4,000,000	4,000,000
<b>Furniture &amp; Equipment Schools</b>			
Benefield ES Addition/Renovation	115,000		115,000
Berkmar HS Addition	125,000		125,000
Grayson HS Addition/Renovation	200,000		200,000
Ferguson ES Addition	200,000		200,000
Parkview HS Addition/Renovation	100,000		100,000
Seckinger HS	-	1,000,000	1,000,000
Fine arts	1,000,000		1,000,000
Growth & Replacement	3,000,000		3,000,000



# Gwinnett County Public Schools

Debt Service Fund

FY2020 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**

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.

(000's omitted)

	<u>Series 2009</u>	<u>Series 2010</u>	<u>Series 2010</u>	<u>Series 2013</u>	<u>Series 2015</u>	<u>Series 2017</u>	<u>Series 2019</u>	<u>Total</u>
Original Par Amount of Principal Issued	\$ 18,980	\$ 19,640	\$ 255,080	\$ 211,380	\$ 252,440	\$ 97,335	\$ 173,355	\$ 1,028,210
Principal Outstanding @ 6/30/19	\$ 18,980	\$ 19,640	\$ 208,750	\$ 107,645	\$ 250,105	\$ 93,980	\$ 173,355	\$ 872,455
Principal Retired in FY20	\$ -	\$ -	\$ 17,085	\$ 8,495	\$ 810	\$ 1,465	\$ 5,000	\$ 32,855
Principal Outstanding @ 6/30/20	\$ 18,980	\$ 19,640	\$ 191,665	\$ 99,150	\$ 249,295	\$ 92,515	\$ 168,355	\$ 839,600

FY2019                      FY2020  
 Millage rate required to fund Long-term debt                      1.95                      \*

\* Millage rate will be set at a meeting June 2019.

**Short-term Debt Obligations from SPLOST Programs**

In addition to approving the SPLOST V sales tax extension, the voters also authorized the Board to issue short-term general obligation debt to be repaid with the sales tax revenue. This provides the necessary cash flow to allow the classroom needs to be met earlier.

(000's omitted)

	<u>SPLOST V</u>
Original Par Amount of Principal Issued	\$ 305,000
Principal Outstanding @ 6/30/19	\$ 260,000
Principal Retired in FY20	\$ 70,000
Principal Outstanding @ 6/30/20	\$ 190,000

	<b>Current FY2019 Budget</b>	<b>Projected FY2020 Budget</b>
Beginning Balance	\$ 97,238,455	\$ 83,187,777
<b>Revenue:</b>		
Ad Valorem Taxes	59,291,690	62,062,709
Interest Income	100,000	600,000
Other Federal Revenue	960,000	960,000
Total Revenue	<u>60,351,690</u>	<u>63,622,709</u>
Transfers In	<u>65,678,951</u>	<u>106,011,850</u>
Total Sources Available	<u>\$ 223,269,096</u>	<u>\$ 252,822,336</u>
<b>Expenditures:</b>		
Payment of Principal	\$ 88,100,000	\$ 121,145,000
Payment of Interest	51,971,319	56,083,671
Dues & Fees	<u>10,000</u>	<u>10,000</u>
Total Expenditures	140,081,319	177,238,671
Ending Fund Balance	<u>83,187,777</u>	<u>75,583,665</u>
Total Expenses & Fund Balance	<u>\$ 223,269,096</u>	<u>\$ 252,822,336</u>

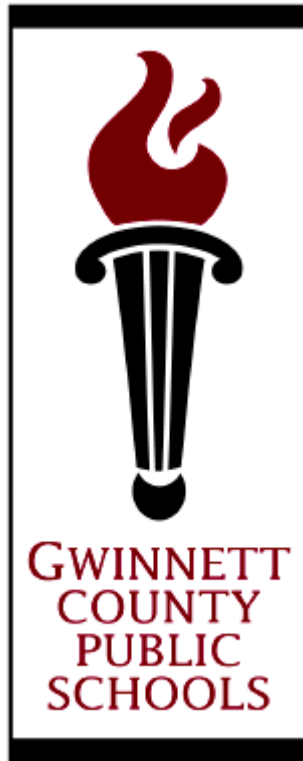
**Projected FY2020 Budget by Fund**

	General Obligation <u>Debt</u>	Certificates of <u>Participation</u>	SPLOST V <u>Debt</u>	<u>TOTAL</u>
Beginning Balance	\$ 38,580,620	\$ 3,746,806	\$ 40,860,351	\$ 83,187,777
<b>Revenue</b>				
Ad Valorem Taxes	62,062,709	-	-	62,062,709
Investment Income	550,000	-	50,000	600,000
Other Federal Revenue	960,000	-	-	960,000
Total Revenue	<u>63,572,709</u>	<u>-</u>	<u>50,000</u>	<u>63,622,709</u>
Transfer from Other Funds	-	24,866,150	81,145,700	106,011,850
Total Sources Available	<u>\$ 102,153,329</u>	<u>\$ 28,612,956</u>	<u>\$ 122,056,051</u>	<u>\$ 252,822,336</u>
<b>Expenditures</b>				
Payment of principal	32,855,000	18,290,000	70,000,000	121,145,000
Payment of interest	38,311,821	6,576,150	11,195,700	56,083,671
Dues & Fees	10,000	-	-	10,000
Total Expenditures	<u>71,176,821</u>	<u>24,866,150</u>	<u>81,195,700</u>	<u>177,238,671</u>
Ending Fund Balance	<u>30,976,508</u>	<u>3,746,806</u>	<u>40,860,351</u>	<u>75,583,665</u>
Total Expenditures & Fund Balance	<u>\$ 102,153,329</u>	<u>\$ 28,612,956</u>	<u>\$ 122,056,051</u>	<u>\$ 252,822,336</u>

# Gwinnett County Public Schools

Enterprise Fund

FY2020 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.

All lunches are planned using a Food-Based Menu Planning Approach and contain 5 food components- Fruits, Vegetables, Grains, Meat/Meat Alternate and Milk. A reimbursable meal must contain 3 of the 5 components at a minimum and 5 of the 5 components at a maximum. A reimbursable meal must also contain at least one serving of the fruit or vegetable component. At the Elementary and Middle Schools, student may take up to 1 serving from the fruit component and up to 2 servings from the vegetable component. At High Schools, students may up to 2 servings from the fruit and vegetable component.

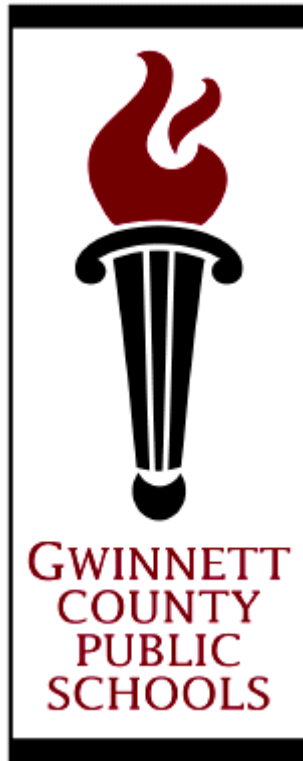
All breakfasts are planned using a Food-Based Menu Planning Approach and contain 3 food components- Grains, Fruit and Milk. Within the 3 food components, 4 food items will be offered. A reimbursable meal at breakfast must include 3 of the 4 food items at a minimum and all 4 food items at a maximum. A reimbursable breakfast must also include at least one serving of fruit.

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 FY2020 are 20,648,000 student lunches and 10,600,000 student breakfasts. There will be 135 serving locations with a staff of over 1,500 employees. Approximately 53.5% of all students are eligible to receive meals that are either free or reduced price. System-wide year-to-date participation in the school nutrition program as of December 2018 was 34.1% for breakfast and 69.3% for lunch.

All meal prices will remain the same in FY2020. Lunch prices will be \$2.25 at the Elementary level and \$2.50 at the Middle/High levels. Breakfast will be \$1.50 at all levels. Reduced meal prices will remain \$.30 for Breakfast and \$.40 for Lunch. Adult meal prices will be \$1.75 for Breakfast and \$3.00 for Lunch at all levels. Milk prices will remain \$.40 cents.

	<u>Current FY2019 Budget</u>	<u>Projected FY2020 Budget</u>
Beginning Balance	\$ 7,569,153	\$ 6,365,238
<b><u>Revenue:</u></b>		
Local	26,407,021	27,013,264
State	2,393,798	2,410,249
Federal	67,382,850	66,790,788
Total Revenue	<u>96,183,669</u>	<u>96,214,301</u>
Total Sources Available	<u><u>\$ 103,752,822</u></u>	<u><u>\$ 102,579,539</u></u>
<b><u>Expenditures:</u></b>		
Salaries	\$ 22,711,727	\$ 22,629,419
Fringe Benefits	12,847,543	12,669,822
Subtotal	<u>35,559,270</u>	<u>35,299,241</u>
Food (Including USDA Commodities)	40,760,000	41,080,000
Purchased Services	13,384,814	12,116,314
Travel	36,500	34,500
Supplies / Uniforms	5,626,000	6,095,613
Equipment	2,021,000	1,995,000
Subtotal	<u>61,828,314</u>	<u>61,321,427</u>
Total Expenditures	97,387,584	96,620,668
Ending Fund Balance	<u>6,365,238</u>	<u>5,958,871</u>
Total Expenses & Fund Balance	<u><u>\$ 103,752,822</u></u>	<u><u>\$ 102,579,539</u></u>

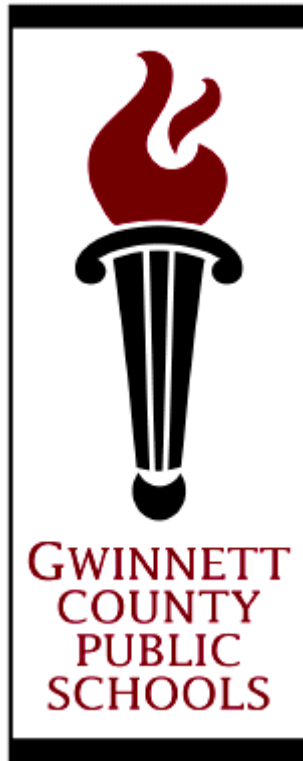




# Gwinnett County Public Schools

Internal Service Fund

FY2020 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 \$750,000 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 \$4000 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.

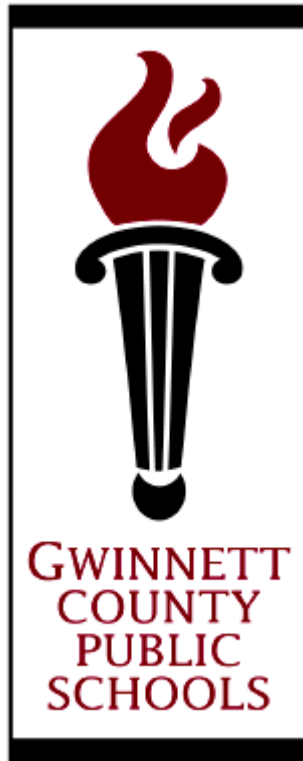
Disability Insurance Fund

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.

	<u>Current FY2019 Budget</u>	<u>Projected FY2020 Budget</u>
Beginning Balance	\$ 7,239,695	\$ 5,353,101
 <b><u>Revenue - Charges for Services:</u></b>		
Worker's Compensation: Payroll Assessment	5,683,071	5,677,337
Disability Insurance: Payroll Deductions and Employer Contributions	2,288,287	2,288,287
Print Shop: Printing Requisitions	2,029,861	2,041,155
Transfers from Other Funds	-	277,337
<b>Total Revenue</b>	<u><u>\$ 17,240,914</u></u>	<u><u>\$ 15,637,217</u></u>
 <b><u>Expenditures:</u></b>		
Risk Management / Worker's Compensation	\$ 7,547,621	\$ 7,858,812
Disability Insurance Fund	2,302,948	2,305,868
Print Shop Fund	2,037,244	2,041,155
Total Expenditures	<u>\$ 11,887,813</u>	<u>\$ 12,205,835</u>
Ending Fund Balance	<u>5,353,101</u>	<u>3,431,382</u>
<b>Total Expenditures &amp; Fund Balance</b>	<u><u>\$ 17,240,914</u></u>	<u><u>\$ 15,637,217</u></u>



# Gwinnett County Public Schools

## Glossary of Terms

### FY2020 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. See also REVENUE, and EXPENDITURES.

### 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.

### Average Daily Attendance, ADA

In a given school year, the average daily attendance for a given school is the aggregate day's attendance of the school divided by the number of days school was actually in session. Only days in which the pupils were under the guidance and direction of teachers in the teaching process should be considered as days in session.

**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.

**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 function as a clearing mechanism for cash resources collected by the district held for a short period, and then disbursed to authorized recipients.

### Grant

Contributions of either money or material goods given by a contributing unit (public or private) to another receiving unit and for which the contributing unit expects no repayment. Grants may be for a specific or general purpose.

### Inter-Fund Transfers

Amounts transferred from one fund to another fund.

### Lapse

The difference between budgeted revenue and expenses and actual revenue and expenses.

### Levy

(Verb) To impose taxes or special assessments.

(Noun) The total of taxes or special assessments imposed by a governmental unit.

Local Fair Share

See Five Mill Buy In

Long-Term Debt

Debt with a maturity of more than one year after the date of issuance.

Mill

The rate of taxation based on dollars per thousand of taxable assessed value. A mill is one-tenth of a cent (\$.001).

Millage Rate

The ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value established by the governing authority each fiscal year.

Per Pupil (Allotment)

An allotment to each school for supplies and equipment initially based on the first school month pupil enrollment.

Per Pupil (Expenditure)

An accepted and commonly used norm to compare expenditures between school districts, state spending, and national spending.

Program

The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained per program.

Program Budget

A budget wherein expenditures are based primarily on programs of work and secondarily on character and object. A program budget is a transitional type of budget between the traditional character and object budget on the one hand, and the performance budget, on the other.

Program Weights

Since different programs vary in their cost to operate, each of the nineteen (19) QBE programs is assigned a different weight program. The weights reflect the cost of teachers and other instructional personnel; instructional materials; facility maintenance and operation (M & O) costs; media center personnel and materials costs; school and central office administration costs and staff development. See also: QBE.

### Q.B.E. (Quality Basic Education) - Allotments

Funds are allotted by the state on the basis of “Weighted F.T.E.” (F.T.E.: Full Time Equivalent students) to the local school system. The following are 19 programs of allotment under Q.B.E.:

- |   |                                    |
|---|------------------------------------|
| 1. Kindergarten                               | 11. Special Education Category I   |
| 2. Kindergarten Early Intervention            | 12. Special Education Category II  |
| 3. Primary Grades (1-3)                       | 13. Special Education Category III |
| 4. Primary Grades (1-3) Early Intervention    | 14. Special Education Category IV  |
| 5. Elementary Grades (4-5)                    | 15. Special Education Category V   |
| 6. Elementary Grades (4-5) Early Intervention | 16. Gifted                         |
| 7. Middle Grades (6-8)                        | 17. Remedial Education             |
| 8. Middle School Programs                     | 18. Alternative Education          |
| 9. High School General Education (9-12)       | 19. ESOL Programs                  |
| 10. Vocational Labs (9-12)                    |                                    |

### Q.B.E. - Mid Year Adjustment

Because the QBE formula is based on FTE counts which are taken primarily in the previous school year, there will be a need to adjust the total allotment as more recent counts become available. If the more recent counts result in an increase in funds needed, the State Board will request the additional funds from the General Assembly.

### Reserve

An account used to indicate that a portion of fund balance is restricted for a specific purpose.

### Revised Budget

An increase or decrease to the initial budget (original amount as adopted by the governing body) amount.

### Source of Funds

This dimension identifies the expenditure with the source of revenue, i.e., local, state, federal, and others.

Taxes

Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

Tax Digest

The established formula for the county to determine the net Maintenance and Operations (M & O) property digest for the school district on a calendar year basis which includes total real, personal, motor vehicles, mobile homes, and public utility property, less homestead, various personal, freeport and agricultural exemptions. The Tax Digest is certified in July of each year and the local board of education sets the official millage rate.

Teacher Allotment

The teachers are allotted to the schools on the basis of active enrollment. The formula used for allocations meets the provisions of the State Board of Education and accrediting standards, with additional personnel allotted above State requirements and funded with local tax dollars.