



**Gwinnett County  
Public Schools**

**Gwinnett County Board of Education  
Adopted Budget**

**FY2012 Public Budget Document  
July 1, 2011–June 30, 2012**

# Gwinnett County Public Schools

FY2012 Public Budget Document

Adopted Budget

*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 2012 Adopted Budget  
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# Gwinnett County Public Schools

Budget Introduction

FY2012 Public Budget Document

The Gwinnett County Board of Education's Fiscal Year 2012 (FY2012) budget, was adopted on May 19, 2011 and is presented within this document. This budget represents an investment plan for Gwinnett County Public Schools, its students, employees, and the community as a whole. The budget recommendations are tied directly to the strategic vision and direction of the Board of Education.

The total adopted budget for FY2012 is approximately \$1.7 billion, representing a decrease of 6.1% from the current FY2011 Total Budget. The proposed budget for the general operations of the school district is reflected in the General Fund at \$1.2 billion, a decrease of 3.1% over the current year. The individual funds and the changes from Fiscal Year 2011 are summarized below:

<b>Funds Comprising the Total Budget</b>	<b>FY2012 (In Millions)</b>	<b>FY2011 (In Millions)</b>	<b>Dollar Change (In Millions)</b>	<b>Percentage of Change</b>
General Fund	\$ 1,226.4	\$ 1,265.3	\$ (38.9)	(3.1%)
Special Revenue Fund	72.4	95.7	(23.3)	(24.3%)
Capital Projects Fund	97.5	157.6	(60.1)	(38.1%)
Debt Service Fund	206.8	199.3	7.5	3.8%
Enterprise Fund	88.6	83.5	5.1	6.1%
Internal Service Fund	10.5	12.0	(1.5)	(12.5%)
<b>Total Budget</b>	<b>\$ 1,702.2</b>	<b>\$ 1,813.4</b>	<b>\$ (111.2)</b>	<b>(6.1%)</b>

This investment plan for FY2012 accommodates a student population that is projected to grow to over 162,450 students, an increase of approximately 1,700 students, and the opening of one new school facility and two school additions.

The FY2012 proposed budget was developed for Gwinnett County Public Schools prior to the conclusion of the 2011 legislative session and final approval of the state budget. Thus, the Governor's most current state budget recommendations at the time of budget development were used as the basis for the proposed local budget. The state budget includes additional reductions to education funding for FY2012, including the following:

- The state budget recommendations include the continuation of state revenue cuts made to the Quality Basic Education (QBE) funding formula – cuts that began in FY2003. The “temporary QBE reduction” for FY2012 is approximately \$113.3 million, an increased loss of \$6.0 million over the mid-term FY2011 amount. The cumulative effect of these reductions over the ten-year period is the loss of approximately \$517.2 million for Gwinnett County Public Schools since FY2003. The persistent state cuts present a formidable challenge in meeting the needs of Gwinnett's growing school district, not only for FY2012, but for future years as well.

- 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. These "state stabilization" funds were included in the FY2010 and FY2011 state budgets to partially offset state revenue reductions to QBE funding.
- Due to these significant reductions in state revenue, funding is not included in the local budget for any cost-of-living or longevity-step salary increases for FY2012.
- Gwinnett County Public Schools qualifies for funding under the equalization grant in FY2012. The district's projected equalization funding for FY2012 is \$38.6 million (under the existing state QBE funding formula). This is a \$1.3 million appropriation increase from FY2011 due to GCPS' enrollment growth outpacing the change in the property tax digest relative to other school districts in Georgia.

Also significantly impacting revenue estimates for FY2012 is the continued projected decline in the local property tax digest. Based on the current trend in the residential and commercial real estate markets and the number of assessment appeal notices filed with the county tax assessor's office, local ad valorem/property tax revenue is projected to decline by \$43.1 million, a decrease of 8.0%. This will be the third consecutive year the local property tax digest has decreased. It will result in an annual cumulative loss of \$97 million in local property tax revenue for future budget years.

In addition to the state and local revenue declines discussed above, the sunset of ARRA federal funding will also create a significant negative impact on the General Fund expenditure budget for FY2012. Approximately \$15.2 million in annual salaries and benefits were funded by ARRA grant funds and included in the Special Revenue Fund budget for the two previous years. In FY2012 these salaries and benefits must once again be included in the General Fund budget, representing a \$15.2 million increase in expenditures over FY2011.

For FY2012 the school district once again closely scrutinized all proposed expenditures. District leaders knew early in the budget development process the significant challenges that would be generated by the continued state QBE revenue reductions, the projected decline in the local property tax digest, and the loss of federal ARRA funding. The following measures are recommended to meet those challenges and balance the FY2012 budget:

- Division heads were directed to reduce their operating expense budgets by a minimum of 5.0% from the current level (a cumulative reduction totaling 17.5% over a three-year period), while maintaining essential levels of service to support teaching and learning. These reductions resulted in projected savings of \$5.1 million over the current FY2011 operating budget.
- 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. Despite the reduction in personnel allotments, schools will continue to receive positions to accommodate student growth, and average student/teacher ratios will remain within state maximum class-size limits.
- The budget includes two furlough days for all employees except bus drivers and school nutrition staff, saving a projected \$10.4 million. The two furlough days represent one fewer furlough day than was necessary in the previous two years.

- System employees will not receive a longevity-step salary increase. Providing an increase would have meant an additional cost in salaries and benefits of \$16.8 million.
- 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.

Despite the challenges of continued state revenue cutbacks and a declining local tax digest, this budget provides funding for the following initiatives related directly to teaching and learning:

- 72 additional teacher points required to meet the projected increase in student enrollment (\$5.3 million)
- Additional administrative and support staff required to open one new school (\$1.1 million)
- Instructional materials required for growth and replacements (\$4.1 million)
- Continued funding for existing instructional, student assessment, and staff development programs/initiatives.

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

- ❖ **The General Fund** represents 72.0% 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 73.7% of the General Fund budget is targeted for instructional services. The General Fund budget is decreasing by 3.1% over the current FY2011 budget, primarily due to revenue reductions and lower budgeted expenditures. The budgeted expenditure per student is decreasing by 4.1% to \$7,549.

The General Fund, as recommended, is funded with projected state revenue in the amount of \$664.9 million, federal revenue of \$0.3 million, and projected local revenue in the amount of \$530.1 million. The 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 FY2012 budget is projected to be \$72.4 million, a decrease of \$23.3 million over the current year. This fund accounts for federal categorical grants such as Title I, Title VI-B, Title II, and secondary vocational grants. For FY2011 this fund included \$27.8 million in revenue from the American Recovery and Reinvestment Act, which ends this fiscal year.
- ❖ **The Capital Projects Fund** in the FY2012 budget totals \$97.5 million, a decrease of \$60.1 million from the FY2011 level. This fund includes state capital outlay grants, proceeds from the 2008 General Obligation bonds approved by voters in February 2008, and the tax proceeds and expenses funded by the special purpose local option sales tax (SPLOST) approved by voters in November 2006.

- ❖ **The Debt Service Fund** for FY2012 will be \$206.8 million, an increase of \$7.5 million from the FY2011 budget. This fund represents the budgeted principal and interest payments for outstanding debt associated with 1.) prior bond programs, 2.) certificates of participation (COPS) issued in April 2004, 3.) short-term Series 2007 bonds issued to advance fund the SPLOST III program, and 4.) General Obligation bonds approved by voters in February 2008. The principal and interest payments for the SPLOST III program will be paid with accumulated SPLOST III proceeds and will not require a debt service property tax levy. The millage rate required for the remaining debt service will be 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 \$88.6 million for FY2012.
- ❖ **The Internal Service Fund** represents the operations of the school district's worker's compensation/risk management fund, employee short-term disability program, and the in-house print shop. The total budget for this fund will be \$10.5 million for FY2012.

**A detailed version of the budget is available for public review on the Internet at [www.gwinnett.k12.ga.us](http://www.gwinnett.k12.ga.us). The budget is also available in the Gwinnett County Public Schools Department of Budgets and Financial Reporting, located in the Instructional Support Center at 437 Old Peachtree Road, NW, in Suwanee. Interested citizens may call 678-301-6210 to request an appointment to review the detailed document.**

**Vision:**

*What we aspire to be . . .*

Gwinnett County Public Schools will become a system of world-class schools where students acquire the knowledge and skills to be successful as they continue their education at the postsecondary level and/or enter the workforce.

**Mission:**

*Why we exist, our core business. . .*

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 of the Gwinnett County Board of Education**

- Our core business is teaching and learning.
- All children can learn at or above grade level.
- All children should reach their learning potential.
- The school effect is important and has a profound impact on every child’s life.
- A quality instructional program requires a rigorous curriculum, effective teaching, and ongoing assessment.
- All children should be taught in a safe and secure learning environment.

**Commitments of the Gwinnett County Board of Education**

- Gwinnett County Public Schools will give its core business, teaching and learning, priority over all other functions of the organization.
- All GCPS students will learn at or above grade level.
- All GCPS students will reach their learning potential.
- The school effect is important and Gwinnett County Public Schools will have a positive impact on every child’s life.
- GCPS will have a quality instructional program that includes a rigorous curriculum, effective teaching, and ongoing assessment.
- All GCPS students will be taught in a safe and secure learning environment.

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

Gwinnett County Public Schools has adopted Strategic Goals for the school system that clearly connect to the vision and mission – the “world-class” status we intend to achieve.

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.
- Meet the continuing and changing demand for essential information through 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 FY2012 Budget Calendar

**October 5, 2010** – Student count date for FTE funding

**October 21, 2010** – Adopt budget development calendar for fiscal year 2012

**December 1, 2010** - Complete FY 2011 mid-year salary/position budget amendment

**No later than December 17, 2010** - Distribute FY 2012 budget development packages to program managers

**December 20, 2010 - January 31, 2011** - Prepare FY2012 program budget requests

**February 1, 2011** - Central Office budget managers submit completed proposed budget requests to Budget Office

**February 2 - 25, 2011** - Prepare budget booklets/distribute to cabinet

**February 25, 2011** - Superintendent and Cabinet meet to discuss FY2012 budget requests

**March 4, 2011** – Superintendent’s Recommendations due to Budget Office

**March 7 - 25, 2011** - Preparation and printing of Superintendent's recommended budget

**April 16, 2011** - Board budget work session (Saturday)

**April 19, 2011** - Board budget work session; adoption of tentative budget; (Area Board Meeting)

**April 26, 2011** - Copies of Superintendent’s recommended budget available for public

**May 3 and May 6, 2011** - Publish budget advertisement in newspaper

**May 12, 2011** - First Public Hearing on Budget

**May 19, 2011** - Second Public Budget Hearing; Final Budget Adoption; and Adoption of Tentative millage rate

**June / July TBD, 2011** – Final Adoption of millage rate

**September TBD, 2011** – Transmit adopted budget to State Department of Education

**FY 2004**

The M&O millage rate was increased from 18.62 to 18.87, and the debt service millage was decreased from 1.68 to 1.43. Budget provided for 700 new staff positions needed as a result of growth of over 6,000 students and eight new schools. These included principals, assistant principals, teachers, paraprofessionals, media specialists, clerks, counselors, bus drivers, custodians, and school nutrition workers. State funding had major impact on the FY2003 and FY2004 budgets. State reductions of up to \$15 million for GCPS were included in budget planning. Allotments for elementary schools were reduced by 2%, middle schools by 2.5%, and high schools by 3% for a total of 203 teacher points and an approximate savings of \$12.4 million. The only salary increase budgeted is earned longevity steps for those employees eligible to take a step.

In curriculum areas, more than \$12 million was included for new textbooks in the following subjects and grades: mathematics, grades 1-5 and grade 8; science, grades 6-12; health, grades 9-12; and physical education, grades 9-12. Budget also included a new series of language arts textbooks for the seven new elementary schools. Equipment and materials were budgeted in preparation for the fine arts-technical program at Grayson High School, as well as the piloting of new textbooks in language arts grades 6-8, and staff development and resources to support the implementation of Algebra as the mathematics curriculum for all eighth graders. Over \$6 million was earmarked for various learning opportunities for teachers and staff. The AKS Continuous Improvement Model was expanded, and three interpreter positions were funded to enhance communications with limited-English-proficient students and teachers. Target languages were Spanish, Korean, and Vietnamese. Increased services were funded for those students who needed additional support in passing the Georgia High School Graduation Test.

Staffing enhancements included increasing days worked for student information clerks from 190 to 220. School-based technology support technician positions also saw an increase in days worked from 200 to 220, and every elementary school received an allotment for a half time bookkeeper position. Funds were included to complete phase I of the PeopleSoft integrated information system.

**FY 2005**

The M&O millage rate remained at 18.87, and the debt service millage remained at 1.43. Teachers received a 2% cost of living increase on the state portion of the teacher salary schedule, which was effective as of January 1, 2005 from the state. GCPS adjusted salaries beginning in August for this salary increase. In addition, a new state longevity step was also implemented. Because of the state revenue shortfall, all employees did not receive a cost of living increase. However, an additional step was added to the classified salary schedule so that all employees received an increase over the FY2004 salary in the form of a longevity step. To accommodate over 6,000 additional students and nine additional schools, more than 950 new staff positions were added, including teachers, principals, assistant principals, paraprofessionals, media specialists, clerks, counselors, bus drivers, custodians, and school nutrition staff.

Budget planning included state revenue reductions of \$44 million. These reductions were reduced to \$27 million during a special session of the state legislature. These revenue reductions necessitated the 3% reduction of local school staffing allotments. Despite this reduction, schools continued to receive growth positions and student/teacher ratios were kept within state standards. A 1% reduction in the Board's contribution to the Gwinnett Retirement System saved approximately \$6.4 million with no negative impact on the plan's assets or stability.

Almost \$14 million was budgeted for textbook purchases. New adoptions were funded for language arts in the elementary grades and new middle schools. Newly adopted science materials for grades K-2 were provided, while elementary and middle schools received new health education materials for grades K-8. GCPS also expanded the state of the art technical educational programs with the opening of the new Grayson High School Technical Education program, which serves juniors and seniors from around the county. More than \$6 million was earmarked for learning opportunities for teachers and other staff members.

### **FY 2006**

The M&O millage rate increased from 18.87 to 19.25, and the debt service millage rate decreased from 1.43 to 1.30. A minimum 2% cost-of-living salary increase was given to all employees. To accommodate over 7,000 additional students, more than 600 new staff positions were added, including teachers, assistant principals, paraprofessionals, counselors, bus drivers, custodians, and school nutrition staff.

Budget planning included the continued state revenue reductions of \$27 million. These continued revenue reductions necessitated the 3% reduction of local school staffing allotments for a total of 270 teacher points and an approximate savings of \$17.5 million. Despite this reduction, schools continued to receive growth positions and student/teacher ratios were kept within state standards. A second-year reduction of 1% in the Board's contribution to the Gwinnett Retirement System saved approximately \$7 million with no negative impact on the plan's assets.

Almost \$15.6 million was budgeted for the purchase of new textbooks. New adoptions were funded for foreign language materials for grades 6-12 along with SPLOST-funded language labs for each high school. The labs included software and hardware for both student and teacher use to offer a comprehensive, multimedia approach to language acquisition. Newly adopted language arts materials were provided for all high schools and for middle schools that opened prior to August 2004. More than \$6 million was earmarked for learning opportunities for teachers and other staff members.

### **FY 2007**

The M & O and Debt service millage rate remained unchanged from the previous year, at 19.25 mills and 1.30 mills respectively. A minimum 4% cost-of-living salary increase was given to all employees. The budget provided funding for more than 450 new school staff positions to accommodate an increase of over 7,000 new students. Budget planning included an increase in state funding and a partial restoration in the state "austerity reduction" from \$27 million to \$15.5 million. However, this funding was earmarked for teacher salary increases, new student growth and the "austerity reduction" tied to state mandates to reduce class sizes in grades K-8. Expenses were again closely scrutinized and budget requests for non-salary items were held at or below current levels while maintaining an appropriate level of service to support teaching and learning.

### **FY 2008**

The M & O and Debt service millage rate remained unchanged from the previous year, at 19.25 mills and 1.30 mills respectively. A minimum 3.0% cost-of-living salary increase was given to all employees. The budget provided funding for more than 800 new staff positions needed as a result of growth in the number of students (7,000) and the opening of four new schools.

Budget planning included the continued state revenue reductions which began in FY03. The “temporary QBE reduction” was budgeted at \$12.9 million, down from \$15.5 million for FY07. Knowing that QBE revenue reductions would likely continue and any new state funding would be earmarked for salary increases for teacher’s, the school system once again began close scrutiny of all current expenditures. Thus, budget requests for non-salary items were held at or below prior year levels while maintaining an appropriate level of service to support teaching and learning.

In the area of new funding, the proposed FY2008 budget included approximately \$8.2 million in improvement expenditures that are tied to the school district’s core business of teaching and learning and increasing student achievement. Among the major improvement items proposed in the General Fund are the following:

- Full implementation of the Benchmark Assessment Program in the middle schools
- Enhancements to the middle school advisement program
- Materials to support the state-mandated graduation coaches program in all middle and high schools
- Funding for instructional materials for the new Gwinnett School of Mathematics, Science and Technology
- An increase in the allotment formula for self-contained special education teacher points
- Various instructional and operational start-up costs associated with the opening of three new elementary schools
- Additional transportation support for student field trips and extracurricular activities

### **FY2009**

The M & O and Debt service millage rate remained unchanged from the previous year, at 19.25 mills and 1.30 mills respectively. A minimum 2.5% cost-of-living salary increase was given to all employees. The budget provided funding for more than 609 new staff positions needed as a result of growth in the number of students (4,000) and the opening of three new schools.

Budget planning included the continued state revenue reductions which began in FY03. The “temporary QBE reduction” was budgeted at \$13.4 million. Knowing that QBE revenue reductions would likely continue and any new state funding would be earmarked for salary increases for teacher’s, the school system once again began close scrutiny of all current expenditures. Thus, budget requests for non-salary items were held at or below prior year levels while maintaining an appropriate level of service to support teaching and learning.

In the area of new funding, the proposed FY2009 budget included approximately \$11.2 million in improvement expenditures that are tied to the school district’s core business of teaching and learning and increasing student achievement. Among the major improvement items proposed in the General Fund are the following:

- Expansion of the Benchmark Assessment Program to include full implementation in all schools
- Funding for expanded textbook and property inventory procedures for all schools

- Funding for instructional materials and support for student growth and opening of new schools
- Opening of an additional maintenance district shop to support new schools in the northeast corner of Gwinnett County
- Various instructional and operational start-up costs associated with the opening of three new elementary schools
- Additional operational and maintenance support for transportation, grounds and buildings

## **FY2010**

The M & O and Debt service millage rate remained unchanged from the previous year, at 19.25 mills and 1.30 mills respectively. The proposed Total Budget for FY2010 is approximately \$2.0 billion, representing an increase of 5.4% from the current FY2009 Total Budget.

The proposed budget for the general operations of the school district is reflected in the General Fund at \$1.3 billion a decrease of 1.1% over FY2009. This investment plan for FY2010 accommodates a student population that is projected to grow to over 158,900 students, an increase of approximately 1,700 students, and the opening of nine new schools and one replacement school.

- Consistent with the Governor’s state budget recommendations, funding is not included in the local budget for any cost-of-living salary increases for FY2010. However, the budget does include the appropriation of just over \$16 million to fund longevity-step salary increases for all eligible employees.
- The state budget recommendations also include the continuation of state revenue cuts made to the Quality Basic Education (QBE) funding formula that began in FY2003. The “temporary QBE reduction” for FY2010 is approximately \$27.9 million.
- Also impacting revenue for FY2010 is the projected decline in the local property tax digest. Based on the current trend in the housing market and the number of assessment appeal notices filed with the county tax assessor’s office, local property tax revenue is projected to decline by \$9.4 million.

Knowing early on in the budget development process that FY2010 would be challenging due to the continued QBE revenue reductions and the projected decline in the property tax digest; the school district once again closely scrutinized all current expenditures.

- The heads of each organizational division were instructed to reduce operating expense budgets by a minimum of 5% from the current level, while maintaining appropriate levels of service to support teaching and learning.
- The number of personnel points allotted to each school based on projected enrollment was reduced by 6%. This reduction represents approximately 330 teacher points that will not be funded for the district’s 122 schools, saving approximately \$24.7 million. No reduction in force among current employees was recommended, and average class-size allotments were affected by less than one student per class.
- For the fourth consecutive year, school custodial staffing allotments were reduced by 5%, resulting in an additional savings of \$1.3 million, while still allowing for over 91 new custodial positions for new schools and additions to existing schools.

**FY2011**

The M & O and Debt service millage rate remained unchanged from the previous year, at 19.25 mills and 1.30 mills respectively. The proposed Total Budget for FY2011 is approximately \$1.8 billion, representing a decrease of 12.5% from the current FY2010 Total Budget.

The proposed budget for the general operations of the school district is reflected in the General Fund at \$1.2 billion a decrease of 4.1% over the prior year. This investment plan for FY2011 accommodates a student population that is projected to grow to over 160,900 students, an increase of approximately 1,600 students, and the opening of eight new school facilities and three school additions.

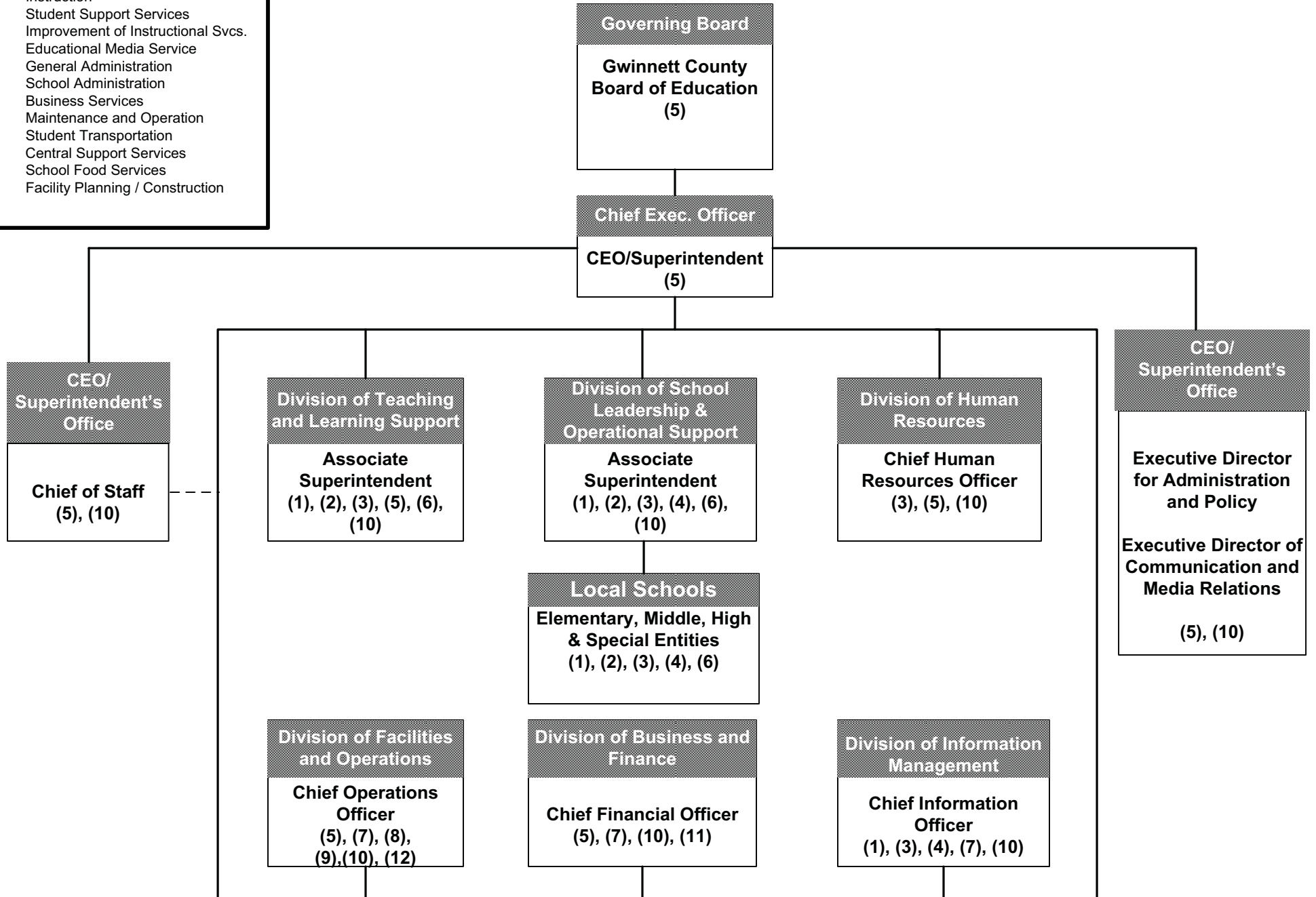
- The state budget recommendations also include the continuation of state revenue cuts made to the Quality Basic Education (QBE) funding formula that began in FY2003. The “temporary QBE reduction” for FY2011 is approximately \$106.4 million, an increased loss of \$14.0 million over the mid-term FY2010 amount. The cumulative effect of these reductions over the nine-year period is the loss of approximately \$400.2 million for Gwinnett County Public Schools.
- Federal American Recovery and Reinvestment Act (ARRA) “state stabilization” funds are included in the state budget for FY2010 and FY2011 to partially offset state revenue reductions in QBE funding. The state budget is using federal funds earmarked for FY2011 to balance the FY2010 state budget. As a result, there will be a corresponding reduction in ARRA funds available for FY2011, which will further reduce Gwinnett County Public Schools’ revenue for FY2011 by approximately \$26.3 million from the amount at mid-term FY2010.
- Also impacting revenue for FY2011 is the projected decline in the local property tax digest. Based on the current trend in the housing market and the number of assessment appeal notices filed with the county tax assessor’s office, local property tax revenue is projected to decline by \$44.1 million, a decrease of 7.6%. This is the second consecutive year the local digest has decreased.

With the continued QBE revenue reductions (state) and the projected decline in the property tax digest (local) the school district took the following measures to balance the FY2011 budget.

- Division heads reduced their operating expense budgets by a minimum of 7.5% (12.5% over a two-year period) resulting in a projected savings of \$7.5 million.
- Class size allotments were increased by one student per class in grades K-12, hiring approximately 416 fewer teachers saving approximately \$31.2 million.
- The budget includes three furlough days for all employees except bus drivers and school nutrition staff representing savings of \$15.6 million.
- Approximately \$9.0 million will be saved due to the Board’s annual rate for employer contributions to the Gwinnett Retirement System (GRS) changing from 5.98% to 4.88% as recommended by GRS plan actuaries.
- A hiring freeze will be in effect for FY2011.

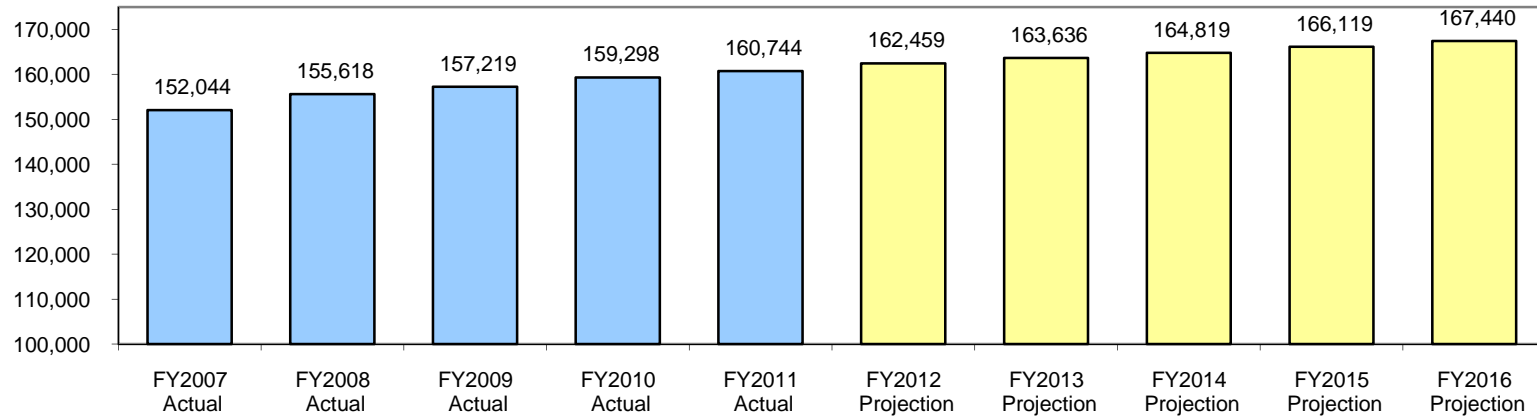
**BUDGET OR ACCOUNTING FUNCTION:**

1. Instruction
2. Student Support Services
3. Improvement of Instructional Svcs.
4. Educational Media Service
5. General Administration
6. School Administration
7. Business Services
8. Maintenance and Operation
9. Student Transportation
10. Central Support Services
11. School Food Services
12. Facility Planning / Construction



<b>Projected Enrollment Five Year Projection</b>					
	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>
<b>Enrollment Projection</b>	162,459	163,636	164,819	166,119	167,440
<b>Change from prior year</b>	1,715	1,177	1,183	1,300	1,321

<b>History of Enrollment Five Year History</b>					
	<b>FY2007</b>	<b>FY2008</b>	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>
<b>Enrollment Actual</b>	152,044	155,618	157,219	159,298	160,744
<b>Change from prior year</b>	7,446	3,574	1,601	2,079	1,446



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. Assessments are based on 40% of the (appraised) market value by law as of the 1st day of January of each year.

The millage rate is the determining factor in the calculation of taxes (a mill is \$1 for each \$1,000 assessment).

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 is responsible for 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 March 1 for all real or personal property owned or purchased in the previous calendar year.

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

Personal Property - Personal property consists of:

- a) Any furniture, fixtures, machinery, equipment, inventory, etc., or any other personal property used in business.
- b) Aircraft and boat and/or motor 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. 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. Claimant and Spouse income cannot exceed \$10,000 after deductions. This exemption includes \$10,000 off assessed value for regular school tax and school bond tax.

**Seniors School Exemption** (S4) Homeowners must be 65 years old as of January 1. Claimant and Spouse income cannot exceed \$10,000 after deductions. This exemption includes \$10,000 off assessed value for regular school tax and school bond tax.

**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 widow/widower of the disabled veteran. There is no age or income limit. This exemption includes \$50,000 off the assessed value for regular school tax and school bond tax.

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

**Surviving Spouse Exemption** (SS) – Applies to homeowners who are certified by the 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. A \$50,000 exemption is provided for regular school and school bond taxes. There is no age or income limit.

**Disability Exemption** (L1) Homeowners of any age who are 100% totally and permanently disabled are entitled to exemption of \$4,000 in the school general and school bond categories.

**Senior Exemption** (L3A) This exemption applies to homeowners who are 65 years old as of January 1. Claimant and Spouse income cannot exceed \$10,000 after deductions. This exemption includes \$20,000 off the assessed value for regular school tax.

**Senior School Exemption** (L5A) This exemption applies to homeowners who are 65 years old or 100% disabled as of January 1. Claimant and Spouse income cannot exceed \$10,000 after deductions. This exemption applies to the house and one acre of property. Claimants are exempt from all school and school bond tax.

### **Tag Tax**

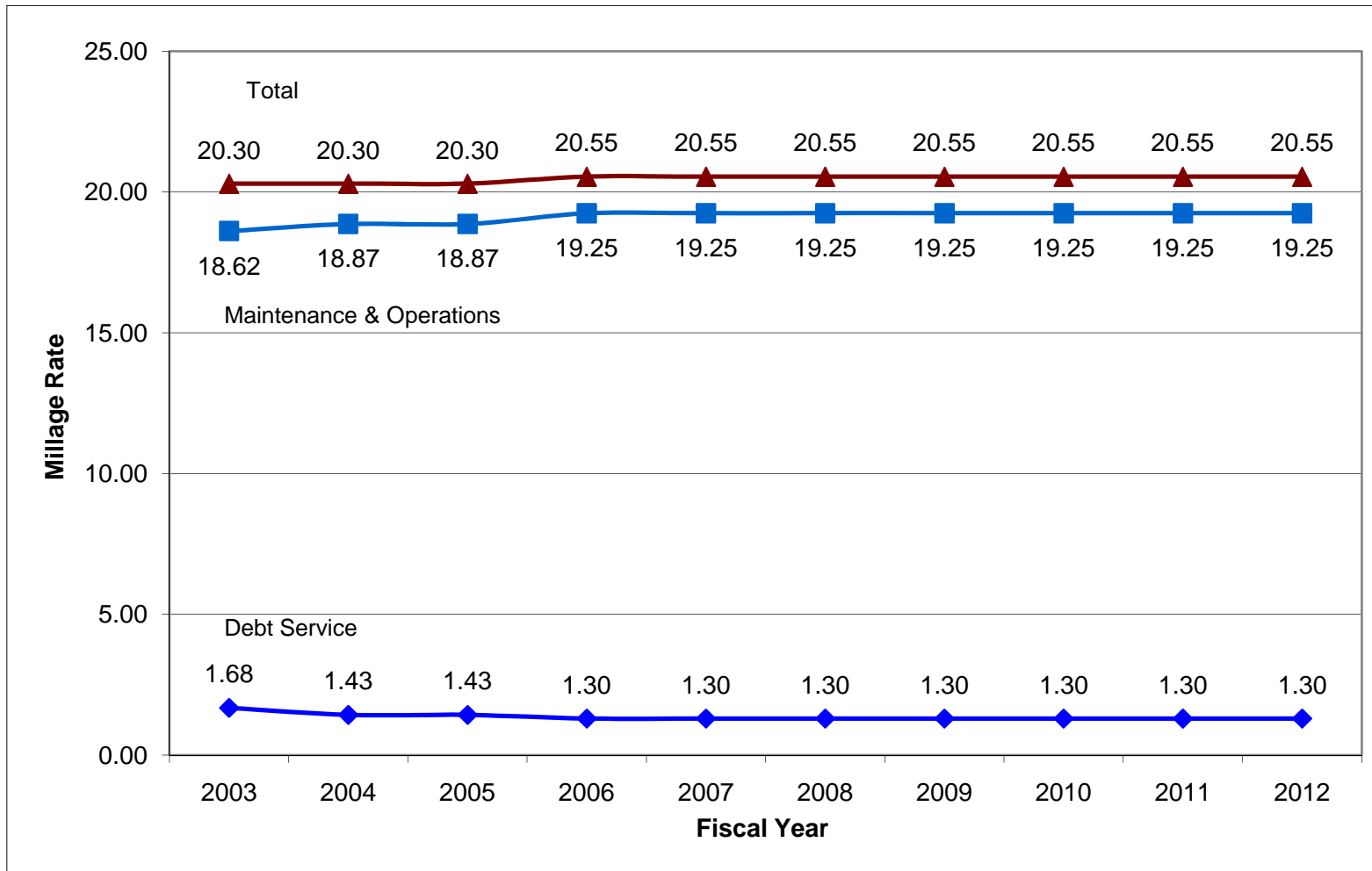
Georgia law requires that motor vehicle ad valorem taxes be paid at the time of purchase of auto tag renewal decals. The ad valorem tax is assessed at 40% based on a combination of the fair market value and wholesale value of the vehicle. This assessed value multiplied by a millage rate determines the taxes. Ad valorem taxes are collected with annual tag renewals on the birth date of the vehicle owner.

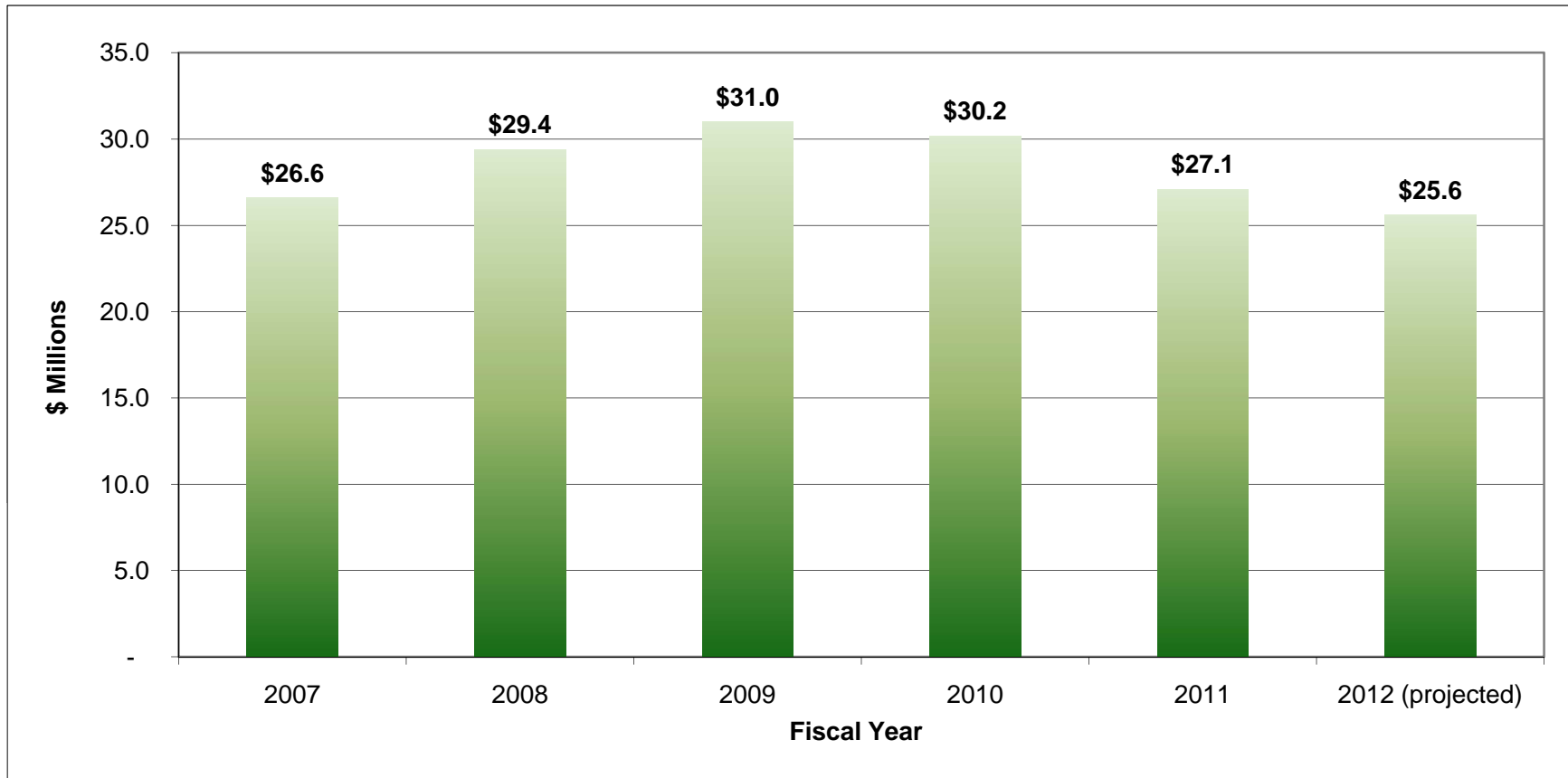
### **Intangible Recording Tax**

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 per \$500 based on the total amount of the recorded note. The maximum amount of recording tax on any single note is \$25,000.

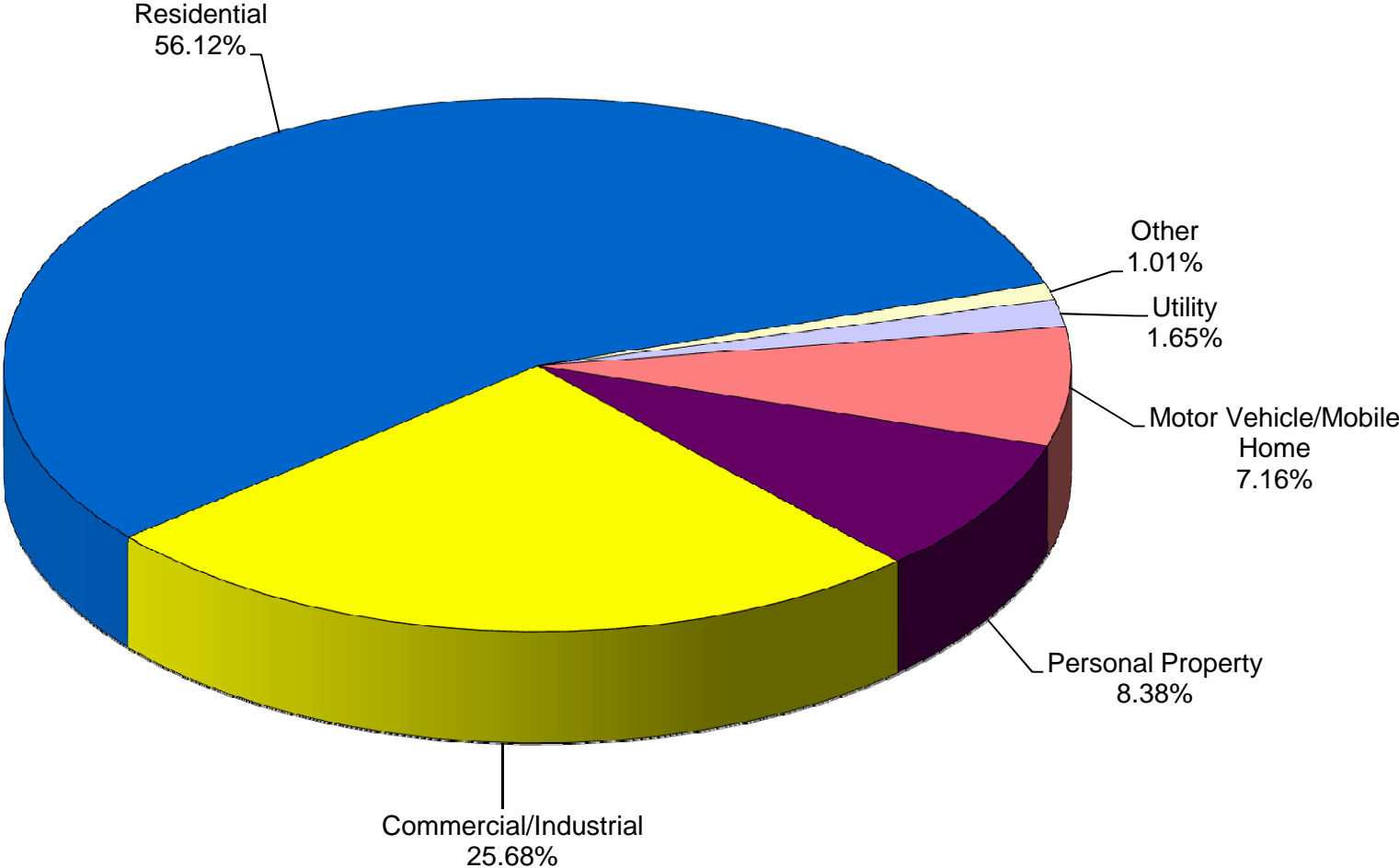
### **Real Estate Transfer Tax**

The Real Estate Transfer Tax is a tax involving the sale of real property where title of 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 and 10 cents for each additional \$100. The real estate transfer tax is paid by the seller unless otherwise agreed by contract between the parties. Transfers with a purchase price of less than \$100 are not taxable.





**2007 - 2008****2008 - 2009****2009 - 2010****2010 - 2011****2011 - 2012**M&O 19.25  
Debt 1.30M&O 19.25  
Debt 1.30M&O 19.25  
Debt 1.30M&O 19.25  
Debt 1.30M&O 19.25  
Debt 1.30**\$100,000 Home**M&O: \$ 693.00  
Debt Service: 52.00  
Total: 745.00\$ 693.00  
52.00  
745.00\$ 693.00  
52.00  
745.00\$ 693.00  
52.00  
745.00\$ 693.00  
52.00  
745.00**\$150,000 Home**M&O: \$ 1,078.00  
Debt Service: 78.00  
Total: 1,156.00\$ 1,078.00  
78.00  
1,156.00\$ 1,078.00  
78.00  
1,156.00\$ 1,078.00  
78.00  
1,156.00\$ 1,078.00  
78.00  
1,156.00**\$200,000 Home**M&O: \$ 1,463.00  
Debt Service: 104.00  
Total: 1,567.00\$ 1,463.00  
104.00  
1,567.00\$ 1,463.00  
104.00  
1,567.00\$ 1,463.00  
104.00  
1,567.00\$ 1,463.00  
104.00  
1,567.00**\$250,000 Home**M&O: \$ 1,848.00  
Debt Service: 130.00  
Total: 1,978.00\$ 1,848.00  
130.00  
1,978.00\$ 1,848.00  
130.00  
1,978.00\$ 1,848.00  
130.00  
1,978.00\$ 1,848.00  
130.00  
1,978.00



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 FY2012 weights and estimated FY2012 values are:

<u>Program</u>	<u>FY2012 Weight</u>	<u>FY2012 Value</u>
Kindergarten	1.6609	\$ 4,550
Kindergarten Early Intervention	2.0530	\$ 5,625
Grades 1-3	1.2865	\$ 3,525
Grades 1-3 Early Intervention	1.8054	\$ 4,946
Grades 4-5	1.0327	\$ 2,829
Grades 4-5 Early Intervention	1.7998	\$ 4,931
Grades 6-8	1.0165	\$ 2,785
Middle School Programs	1.1220	\$ 3,074
Grades 9-12	1.0000	\$ 2,740
Vocational Labs	1.1838	\$ 3,243
Special Ed. - Category I	2.3973	\$ 6,568
Special Ed. - Category II	2.8209	\$ 7,728
Special Ed. - Category III	3.5939	\$ 9,846
Special Ed. - Category IV	5.8299	\$ 15,973
Special Ed. - Category V	2.4606	\$ 6,741
Gifted	1.6694	\$ 4,574
Remedial Education	1.3141	\$ 3,600
Alternative Education	1.6046	\$ 4,396
ESOL Program	2.5356	\$ 6,947

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. Replacement equipment dollars are also earned for buses; however, for FY12 the Governor's original budget recommends issuing Bonds to fund the bus replacement program rather than funding the program through a categorical grant. Current budget estimates are approximately \$5.3 million in FY12.

◆ 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 FY12, the "Five Mill Buy In" for Gwinnett County Public Schools will be \$148.6 million.

◆ Educational Equalization Funding Grant

- Equalization grants are additional State funds earned by school districts whose property "wealth per student" (WPS) is below the 75<sup>th</sup> percentile of all districts in the State. The WPS of the district which is at the 75<sup>th</sup> percentile is the amount to which all lower ranking districts are equalized.
- For FY06 and FY07, the Gwinnett County School district did not qualify for this funding. However, with the continued growth in students outpacing the growth in the property tax digest relative to other school districts in Georgia, Gwinnett County Public Schools qualified for state funding under the equalization grant in FY08 - FY11 and will qualify again for FY12. The district's projected funding appropriation for FY12, under the existing state QBE funding formula, is \$38.6 million. This is a \$1.3 million appropriation increase from FY11 due to the continued growth in students outpacing the change in the property tax digest relative to other school districts in Georgia
- Gwinnett County currently ranks 70<sup>th</sup> out of 180 school districts state-wide in WPS.

Category	Elementary	Middle	High
Kindergarten Teacher	Kindergarten FTE divided by 20	n/a	n/a
Early Intervention Program (EIP)	FTE for EIP students in Grades K-5 divided by 16	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 23 Grades 4-5: FTE divided by 25	FTE in grades 6-8 divided by 25	FTE in grades 9-12 divided by 25
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 25
Technology Support Technician (TST)	220-day positions (0.85 point) are allotted according to the schedule below to each regular elementary, middle and high school. Maxwell High School of Technology is allotted a 246-day (0.95 point) position in lieu of a LSTC position. Buice, Hooper, Monarch and Oakland Meadow are allocated differently.  Below 2250 enrollment 1.0 2250 to 2999 enrollment 1.5 3000 to 3749 enrollment 2.0		
Local School Technology Coordinator (LSTC)	One for each elementary, middle, and high school. Buice, Hooper, Maxwell HS of Technology, Monarch and Oakland Meadow are allocated differently.		
Counselor	School enrollment: 1-749 = 1.00 750-999 = 1.50 1000-1249 = 2.00 1250-1499 = 2.50 1500-1749 = 3.00 1750-1999 = 3.50  (2000 & over = additional 0.5 counselor for each additional 250 students)	School enrollment: 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  (3000 & over = additional 0.5 counselor for each additional 250 students)	School enrollment: 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 & over = additional 0.5 counselor for each 220 additional students)
Media Specialist	One per school.	One per school.	One per school. Schools with an enrollment exceeding 1,000 earn one additional media specialist.
Assistant Principal	School enrollment: 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  (2850 & over = additional 0.5 AP for each additional 475 students) See point value chart	School enrollment: 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  (3000 & over = additional 0.5 AP for each additional 500 students) See point value chart	School enrollment: 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 & over = additional 1.0 AP for each additional 250 students) See point value chart

Category	Elementary	Middle	High
Gifted	Gifted FTE divided by 16 If the calculation is less than 1.0, the value will be rounded to 1.0.	Gifted FTE divided by 16 If the calculation is less than 1.0, the value will be rounded to 1.0.	Gifted FTE divided by 16 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 20  See point value chart	n/a	n/a
Kindergarten EIP Paraprofessional	Kindergarten EIP FTE divided by 16  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
SASI Clerk (220 day employee)	One for each school except Buice, Hooper, Monarch 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 Buice, both GIVE Centers, Hooper, 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 Buice, 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 Buice, both GIVE Centers, Hooper, Maxwell HS of Technology, Monarch 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 11	<u>6-8</u> FTE divided by 14	<u>9-12</u> FTE divided by 18
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		

**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.
3. The Technology Support Technician is a 220-day position correlating to 0.85 point value. Principals may increase the position to 246 days of employment (full year) at a point cost of 0.10 point, to come from the local school point allotment.

**School Staff Point Values**

Position	Point Value
Assistant Principal - Elementary	1.25
Assistant Principal - Middle/High	1.50
Graduation Coach	1.00
Media Specialist	1.00
School Counselor	1.00
Classroom Teacher	1.00
JROTC Instructor	0.75
Local School Technology Coordinator	1.00
Technology Support Technician	0.85
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
SASI Clerk - 220 days	0.60
Administrative Clerk - 220 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**

\$42.75 per student per school with 0-24% F/RP lunch  
 \$43.50 per student per school with 25-50% F/RP lunch  
 \$44.25 per student per school with 51-100% F/RP lunch

**Principal Discretionary Download**

\$10.00 per student @ FY12 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 @ FY13 projected enrollment

**Textbooks & Property Inventory Management**

Funds allocated by school @ FY12 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**

Per school download determined by square footage and student 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**

\$43.75 per student per school with 0-24% F/RP lunch  
 \$44.50 per student per school with 25-50% F/RP lunch  
 \$45.25 per student per school with 51-100% F/RP lunch

**Principal Discretionary Download**

\$12.25 per student @ FY12 projected enrollment.

**ESOL Supplies**

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

**Gifted Supplies**

\$3.50 per Gifted student

**Summer Staff Resources**

\$1.97 per student per school @ FY13 projected enrollment

**Textbooks & Property Inventory Management**

Funds allocated by school @ FY12 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**

Per school download determined by square footage and student 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**

\$47.75 per student per school with 0-24% F/RP lunch  
 \$48.50 per student per school with 25-50% F/RP lunch  
 \$49.25 per student per school with 51-100% F/RP lunch

**Principal Discretionary Download**

\$12.25 per student @ FY12 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 @ FY13 projected enrollment

**Textbooks & Property Inventory Management**

Funds allocated by school @ FY12 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**

Per school download determined by square footage and student 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**

\$0.90 per student per school for printing of progress reports

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

\$19.68 for Intl Baccalaureate. Projected Enrollment @ Beaver Ridge, Norcross ES, Peachtree ES, Simpson ES, Stripling ES

**Special Education Supplies**

\$300 per Special Ed teacher per school  
\$100 per Special Ed teacher per school/Online IEP

**Special Entity ES Operating Expenses**

\$21,000 operating expenses for Buice  
\$29,900 operating expenses for Monarch  
\$50,500 operating expenses for Oakland Meadow

**Early Childhood Program Supplies (Pre-K)**

\$500 per facility based teacher  
\$300 per SLP  
\$150 per IEP Writer  
\$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**

\$19.68 for Intl Baccalaureate. Projected Enrollment @ Pinckneyville MS, Summerour MS

**Special Education Supplies**

\$300 per Special Ed teacher per school  
\$100 per Special Ed teacher per school/Online IEP

**Advisement**

\$500 per school for materials & supplies

**Instrument Repair**

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

**Saturday School**

\$2,600 per school

**After School Detention**

\$3,900 per school

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

\$19.68 for Intl Baccalaureate. Projected Enrollment @ Norcross HS, Shiloh HS

**Special Education Supplies**

\$300 per Special Ed teacher per school  
\$100 per Special Ed teacher per school/Online IEP

**Special Entity HS Operating Expenses**

\$52,525 operating expenses for Maxwell  
\$14,325 operating expenses for Grayson Tech  
\$60,000 each GIVE Center East & GIVE Center West

**Advisement**

\$500 per school for materials & supplies

**Instrument Repair**

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

**Saturday School**

\$2,600 per school

**Other Supplies**

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

**Substitutes - GHSA**

\$1 per HS student per school

**SACS Honorarium**

\$1,350 per school if scheduled for SACS review

**SACS Travel**

\$1000 per school if scheduled for SACS review

**Activity Bus Driver**

\$10,549 per High School Cluster - 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

**Annual amount reflects 190 contract days.**

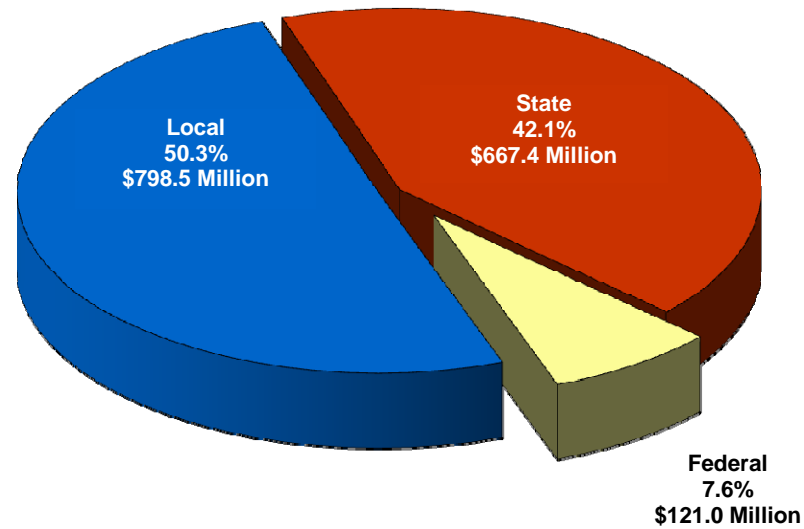
Salary Scale Step	Years of Experience	B-4	T-4	B-5	T-5	T-6	T-7
E	0,1,2	35,603	38,009	39,083	42,773	47,666	52,764
1	3	35,603	38,200	39,279	42,988	47,906	53,029
2	4	35,603	38,895	39,927	43,855	48,879	54,109
3	5	35,603	39,588	40,575	44,722	49,852	55,189
4	6	35,603	40,193	41,153	45,602	50,842	56,288
5	7	35,603	40,996	42,103	46,927	52,327	57,935
6	8	35,603	42,328	43,543	48,458	54,046	59,844
7	9	35,603	43,811	44,991	50,163	56,496	61,965
7	10	35,603	45,317	46,534	51,895	58,453	64,725
L1	11	35,603	47,046	48,306	53,884	60,699	67,217
L1	12	35,603	47,908	49,216	54,875	61,819	68,462
L2	13	35,603	48,715	49,968	55,795	62,842	69,590
L2	14	35,603	49,436	50,828	56,633	63,804	70,665
L3	15	35,603	50,272	51,612	57,586	64,865	71,835
L3	16	35,603	51,017	52,495	58,451	65,860	72,947
L4	17	35,603	51,885	53,310	59,440	66,961	74,162
L4	18	35,603	52,655	54,221	60,334	67,988	75,308
L5	19	35,603	53,556	55,069	61,361	69,131	76,570
L5	20	35,603	54,351	56,008	62,284	70,192	77,755
L6	21	35,603	55,285	56,891	63,349	71,379	79,067
L6	22	35,603	55,796	57,499	63,943	72,061	79,827
L6	23	35,603	57,679	59,389	66,098	74,480	82,506
L6	24	35,603	58,123	59,741	66,595	75,028	83,104
L6	25	35,603	58,593	60,112	67,122	75,606	83,736
L6	26	35,603	58,967	60,405	67,542	76,064	84,239
L6	27	35,603	59,312	60,677	67,929	76,497	84,702
L6	28	35,603	59,671	60,962	68,333	76,943	85,187
L6	29	35,603	59,977	61,204	68,675	77,324	85,601
L6	30	35,603	60,268	61,433	68,998	77,681	85,998
L6	31	35,603	60,567	61,670	69,332	78,051	86,402
L6	32 +	35,603	60,825	61,873	69,620	78,368	86,749

# Gwinnett County Public Schools

Total Budget

FY2012 Public Budget Document

**Total Revenue \$1,586.90 Million**



(all figures in the table below are in millions)

**Local:**

Property Taxes:		
Operations	\$	491.8
Debt Service		33.5
SPLOST		193.1
Interest Income		0.8
School Food Sales		28.0
Local School Income		15.0
Other Local Revenue		36.3
<b>Total \$</b>		<b>798.5</b>

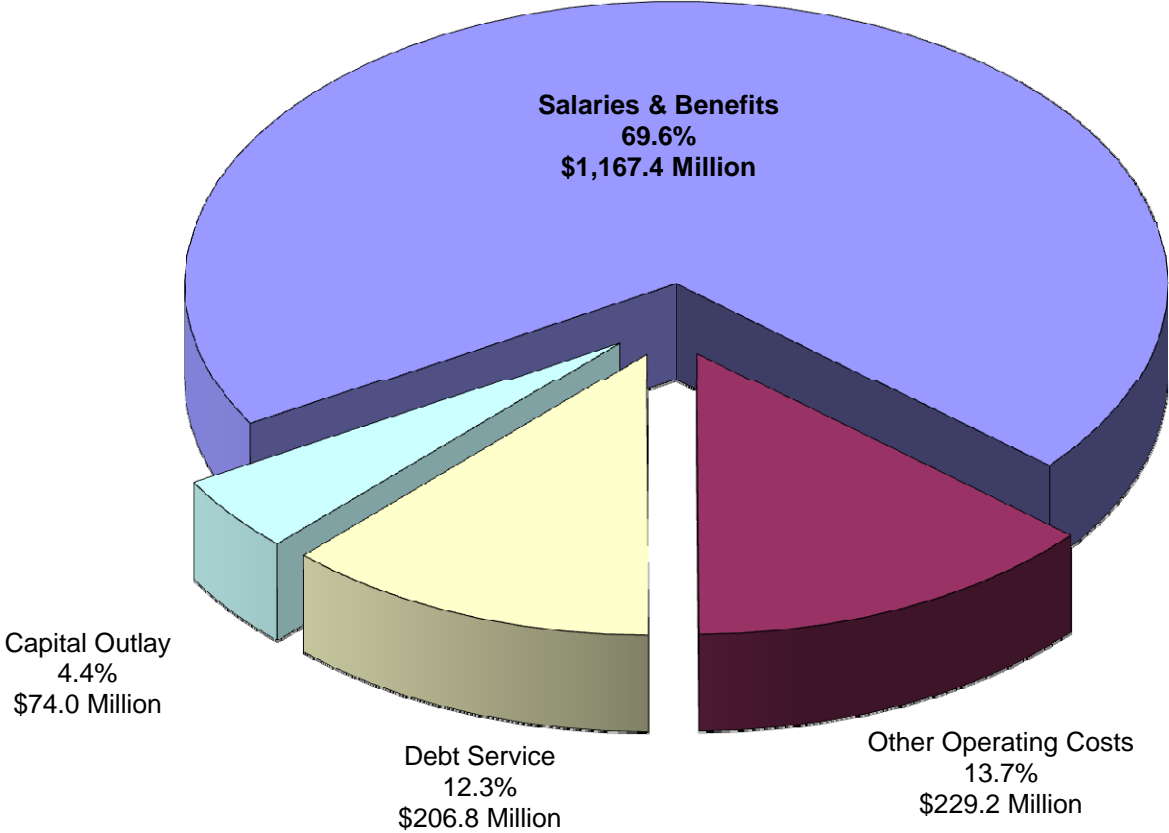
**State:**

QBE Revenue:	\$	662.3
School Food Grants:		2.2
PreK - 12 Grants		2.9
<b>Total \$</b>		<b>667.4</b>

**Federal**

School Food Grants	\$	54.1
PreK - 12 Grants		65.9
Post Secondary		1.0
<b>Total \$</b>		<b>121.0</b>

**Total Expenditures \$1,677.4 Million**



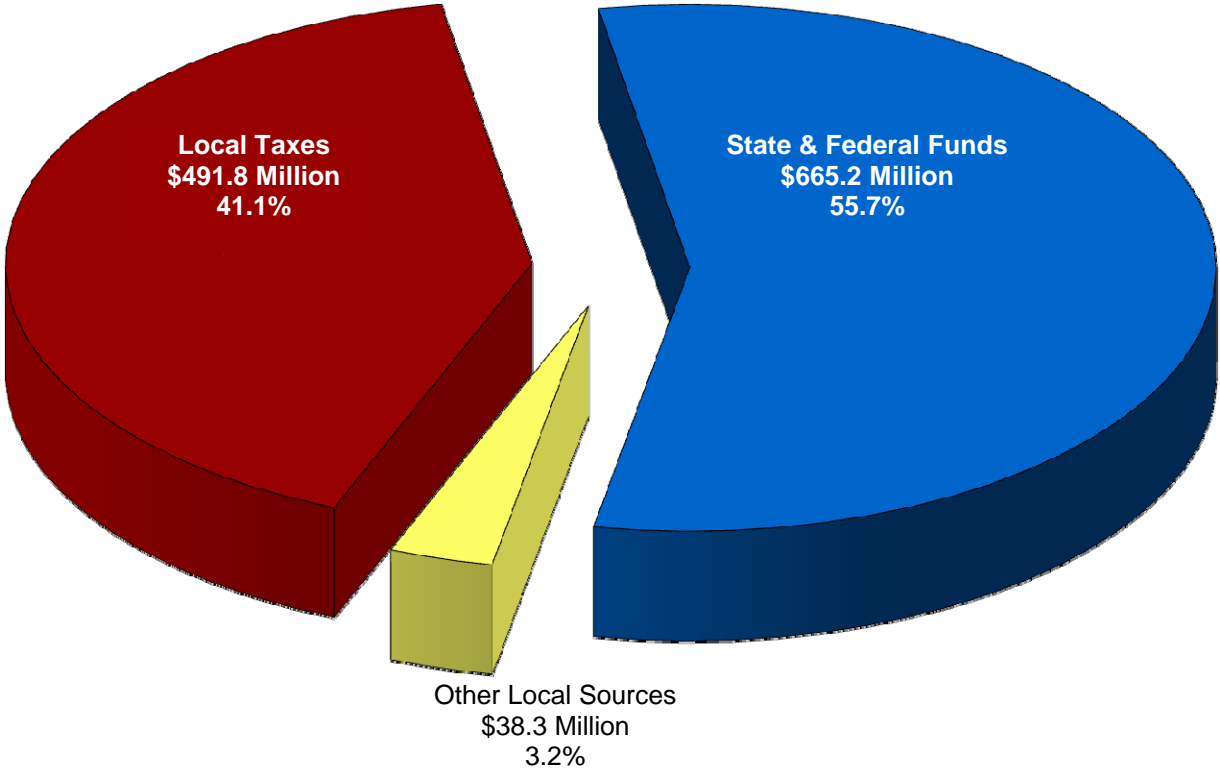
	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Enterprise Fund</u>	<u>Internal Service Fund</u>	<u>Consolidated Funds</u>
<u>Anticipated Funds Available</u>							
Local Taxes	\$ 491,812,375	\$ -	\$ 57,490,196	\$ 169,135,078	\$ -	\$ -	\$ 718,437,649
Other Local Sources	38,304,103	5,385,673	44,000	275,000	27,951,905	8,058,399	80,019,080
State Funding	664,942,599	269,851	-	-	2,228,793	-	667,441,243
Federal Funding	<u>275,000</u>	<u>66,560,086</u>	<u>-</u>	<u>-</u>	<u>54,121,009</u>	<u>-</u>	<u>120,956,095</u>
Total Revenue Anticipated	1,195,334,077	72,215,610	57,534,196	169,410,078	84,301,707	8,058,399	1,586,854,067
Transfers From Other Funds	-	93,740	2,834,726	24,914,694	-	-	27,843,160
Beginning Balance 7/1/2011	<u>134,184,630</u>	<u>565,471</u>	<u>150,897,000</u>	<u>88,577,315</u>	<u>20,781,779</u>	<u>5,317,746</u>	<u>400,323,941</u>
Total Funds Available	<u>\$ 1,329,518,707</u>	<u>\$ 72,874,821</u>	<u>\$ 211,265,922</u>	<u>\$ 282,902,087</u>	<u>\$ 105,083,486</u>	<u>\$ 13,376,145</u>	<u>\$ 2,015,021,168</u>
<u>Operating Budget Expenditures</u>							
Instruction	\$ 832,659,869	\$ 40,128,683	\$ -	\$ -	\$ -	\$ -	\$ 872,788,552
Student Support Services	30,525,434	6,260,425	-	-	-	-	36,785,859
Improvement of Instruction	20,202,001	10,630,068	-	-	-	-	30,832,069
Media Services	<u>21,160,381</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,160,381</u>
Subtotal - Instructional Services	<u>904,547,685</u>	<u>57,019,176</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>961,566,861</u>
General Administration	2,998,931	5,928,983	-	-	3,500,000	191,000	12,618,914
School Administration Services	83,112,594	-	-	-	-	-	83,112,594
Business Support Services	29,319,094	459,327	-	-	-	8,098,133	37,876,554
Maintenance & Operations	92,852,319	-	-	-	-	1,546,500	94,398,819
Transportation	71,832,034	1,575,757	-	-	-	650,000	74,057,791
Central Support Services	41,699,699	7,423,434	-	-	-	55,301	49,178,434
School Nutrition	-	-	-	-	85,114,633	-	85,114,633
Facility Planning/Construction	<u>62,611</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>62,611</u>
Total Operating Expenditures	<u>1,226,424,967</u>	<u>72,406,677</u>	<u>-</u>	<u>-</u>	<u>88,614,633</u>	<u>10,540,934</u>	<u>1,397,987,211</u>
Capital Projects	-	-	97,511,928	-	-	-	97,511,928
Debt Service	-	-	-	206,819,808	-	-	206,819,808
Total Expenditures	<u>1,226,424,967</u>	<u>72,406,677</u>	<u>97,511,928</u>	<u>206,819,808</u>	<u>88,614,633</u>	<u>10,540,934</u>	<u>1,702,318,947</u>
Transfers to Other Funds	93,740	-	-	-	-	-	93,740
Ending Balance 6/30/2012	<u>103,000,000</u>	<u>468,144</u>	<u>113,753,994</u>	<u>76,082,279</u>	<u>16,468,853</u>	<u>2,835,211</u>	<u>312,608,481</u>
Total Expenditures & End of Year Balances	<u>\$ 1,329,518,707</u>	<u>\$ 72,874,821</u>	<u>\$ 211,265,922</u>	<u>\$ 282,902,087</u>	<u>\$ 105,083,486</u>	<u>\$ 13,376,145</u>	<u>\$ 2,015,021,168</u>

# Gwinnett County Public Schools

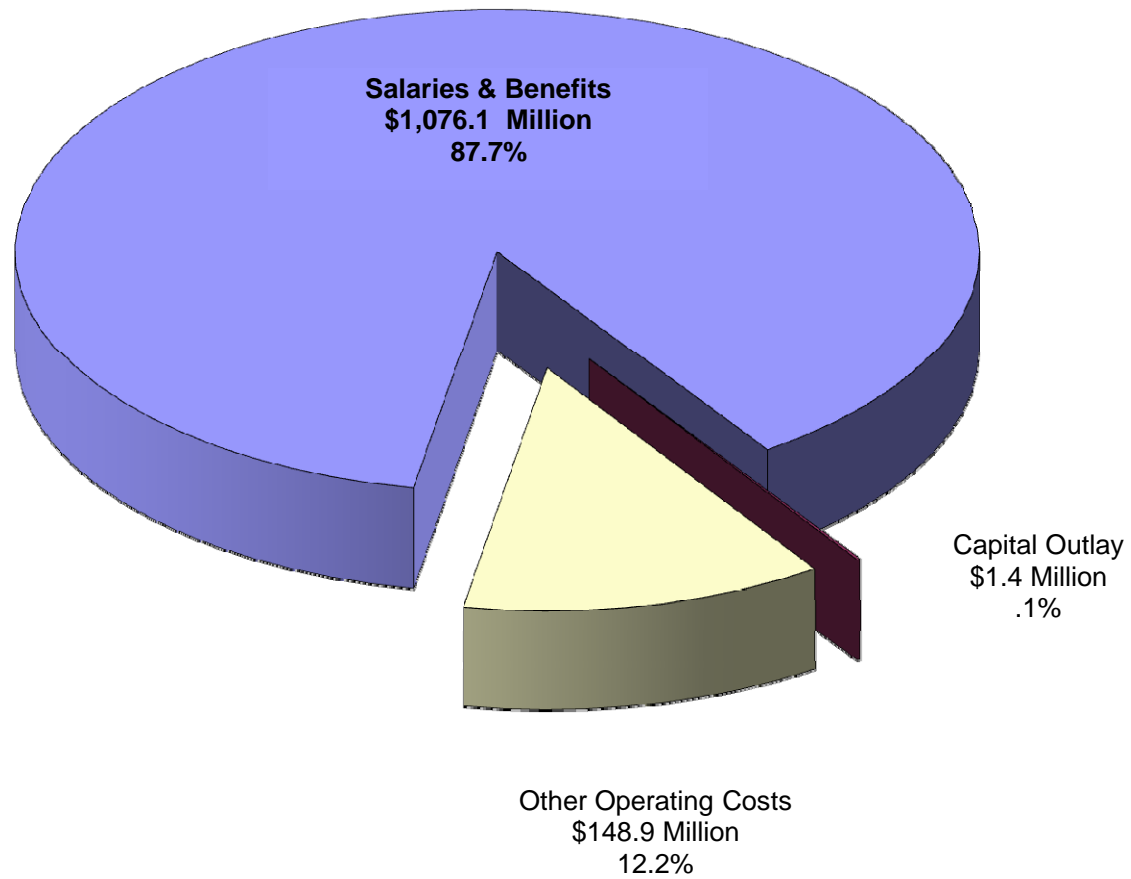
General Fund

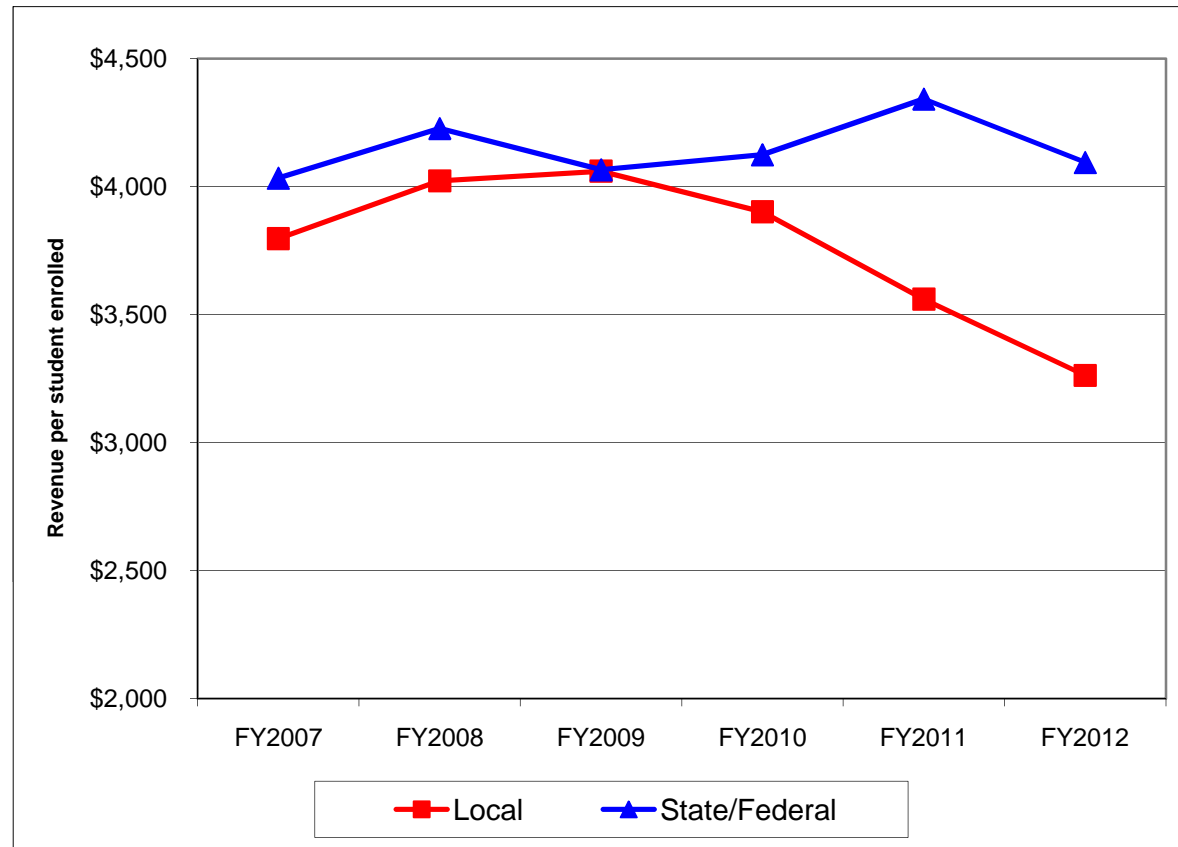
FY2012 Public Budget Document

**Total General Fund Revenue \$1,195.3 Million**

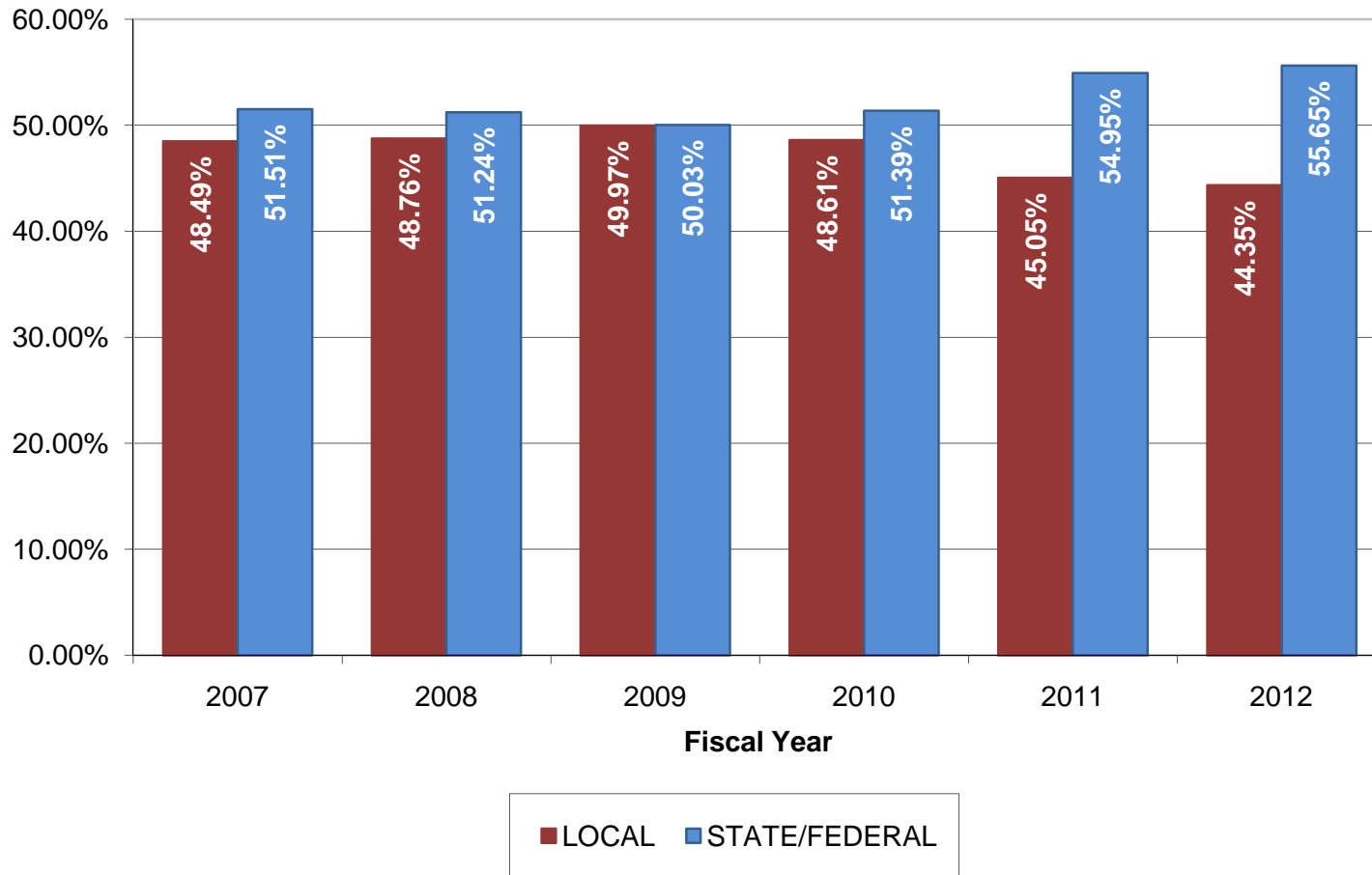


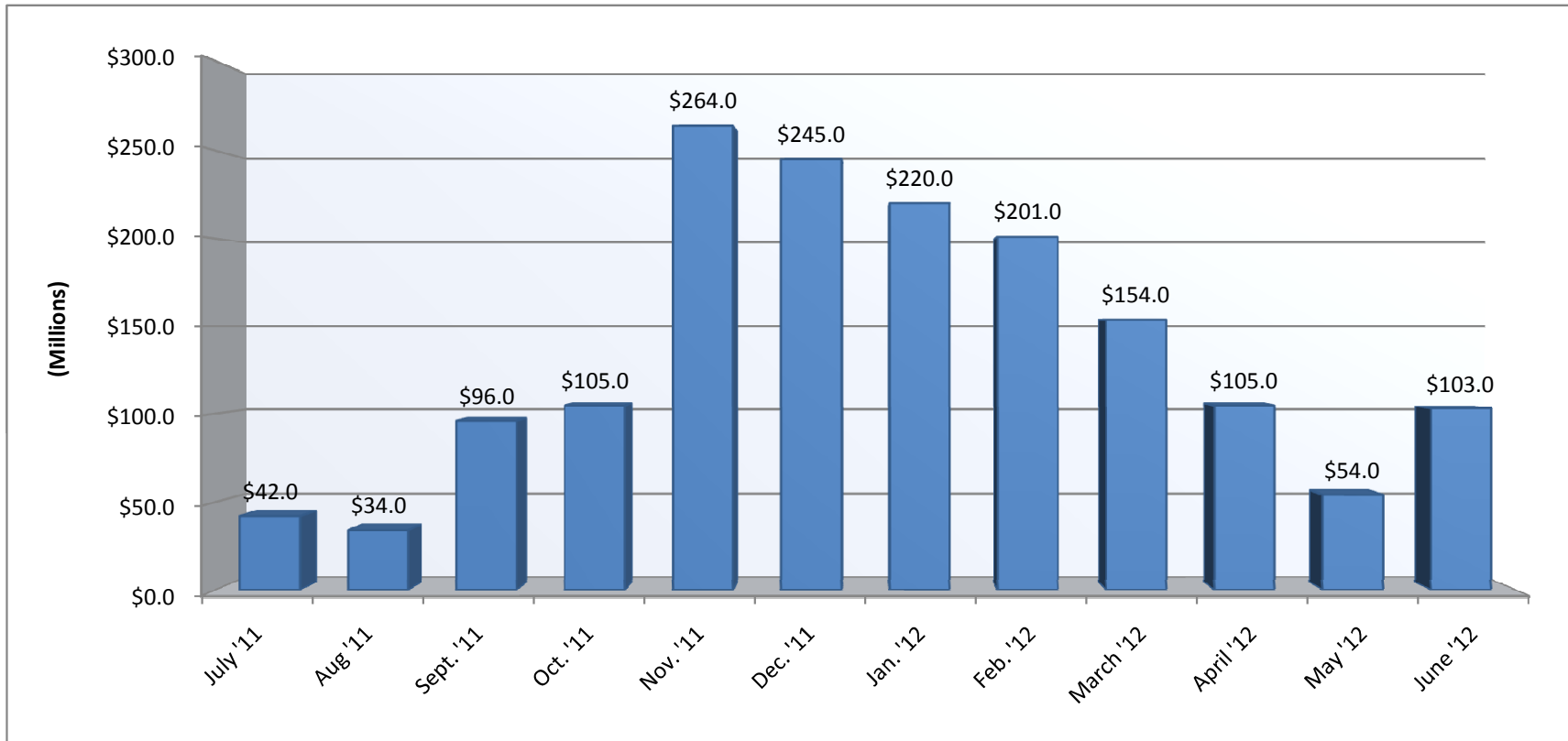
**Total General Fund Expenditures \$1,226.4 Million**

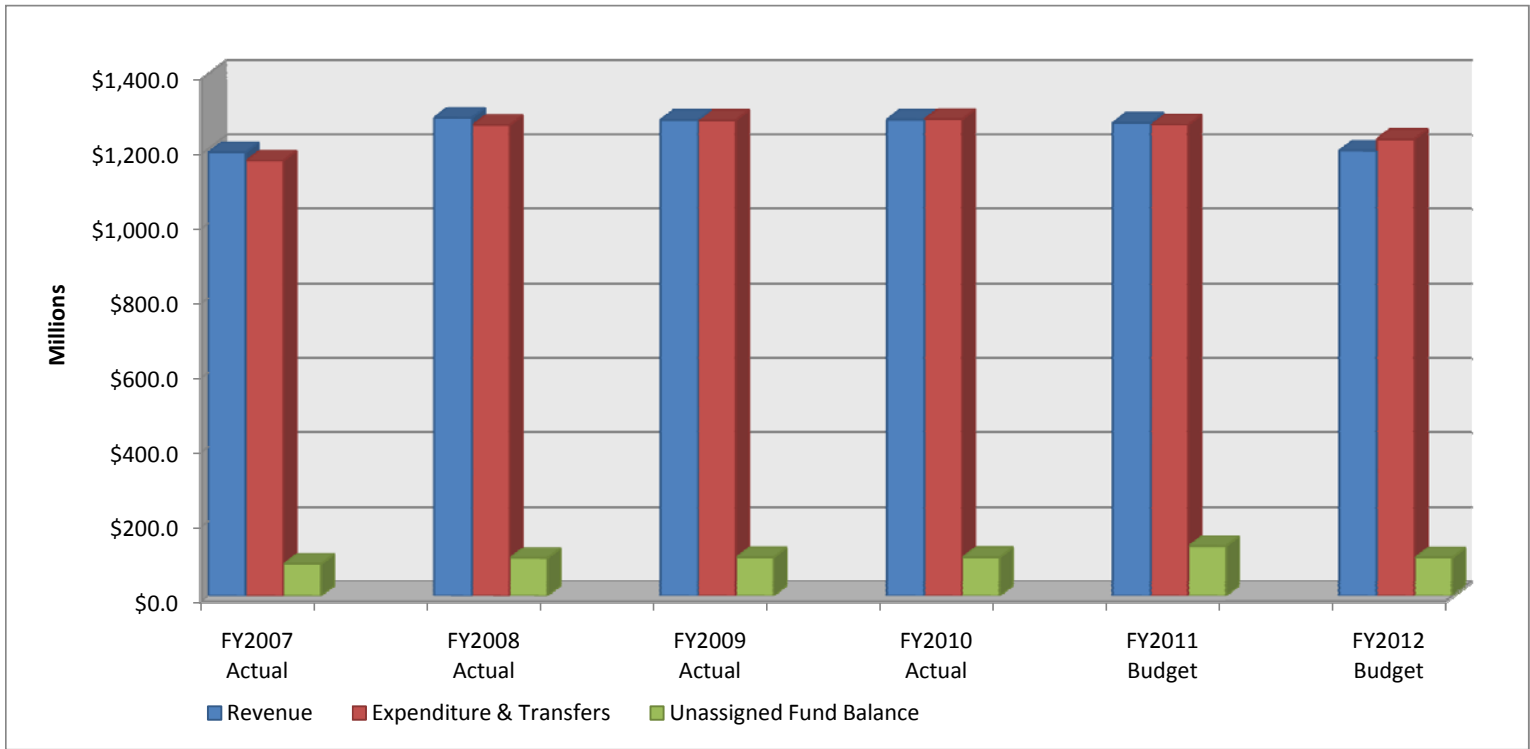




	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>
Local	\$3,797	\$4,023	\$4,061	\$3,902	\$3,561	\$3,263
State/Federal	\$4,034	\$4,228	\$4,067	\$4,125	\$4,343	\$4,095
Total	\$7,831	\$8,251	\$8,128	\$8,027	\$7,904	\$7,358

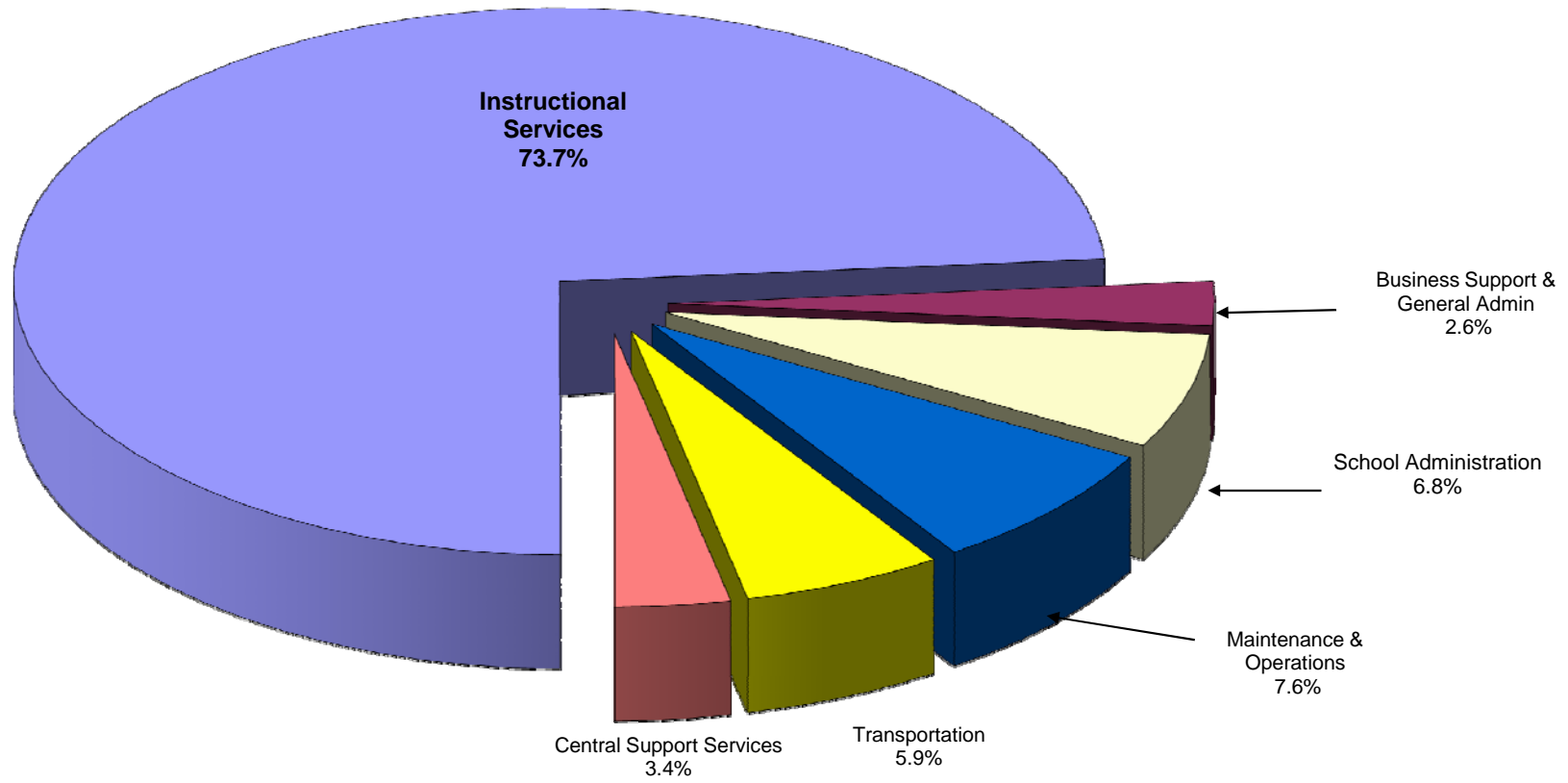






( \$ in millions)

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Budget	FY2012 Budget
Revenue	\$1,190.7	\$1,283.9	\$1,277.9	\$1,278.6	\$1,270.5	\$1,195.3
Expenditure & Transfers	\$1,168.4	\$1,263.8	\$1,277.4	\$1,279.7	\$1,265.3	\$1,226.5
Unassigned Fund Balance	\$86.0	\$102.0	\$103.8	\$103.9	\$134.2	\$103.0
Fund Balance as a percentage of Expenditures & Transfers:	7.4%	8.1%	8.1%	8.1%	10.6%	8.4%



	<u>FY2007 Actual</u>	<u>FY2008 Actual</u>	<u>FY2009 Actual</u>	<u>FY2010 Actual</u>	<u>FY2011 Budget</u>	<u>FY2012 Budget</u>
Instruction	69.0%	69.7%	67.7%	67.7%	66.5%	67.9%
Student Support Services	1.8%	2.0%	2.3%	2.3%	2.5%	2.5%
Improvement of Instructional Services	1.7%	1.8%	1.9%	1.4%	1.6%	1.6%
Educational Media Services	1.5%	1.5%	1.6%	1.6%	1.6%	1.7%
Subtotal - Instructional Services	74.0%	75.0%	73.5%	73.0%	72.2%	73.7%
General Administration	0.2%	0.2%	0.3%	0.3%	0.3%	0.2%
School Administration	7.1%	7.1%	7.3%	7.8%	8.1%	6.8%
Business Support Services	2.9%	2.5%	2.6%	2.8%	2.4%	2.4%
Maintenance and Operations	6.1%	6.1%	6.6%	6.8%	7.3%	7.6%
Transportation	6.4%	6.0%	6.1%	5.9%	6.1%	5.9%
Central Support Services	3.3%	3.0%	3.3%	3.4%	3.6%	3.4%
Facility Planning/Construction	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Debt Service	0.0%	0.1%	0.3%	0.0%	0.0%	0.0%
Total Operating Expenditures	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

	<b>FY2007</b>	<b>FY2008</b>	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
<b>Local Revenue:</b>						
Ad Valorem Taxes	\$ 524,507,930	\$ 561,151,425	\$ 581,280,490	\$ 566,335,759	\$ 527,363,375	\$ 484,312,375
Other Taxes	5,486,809	16,501,694	10,888,788	7,668,745	7,500,000	7,500,000
Summer School Tuition / Online Campus	1,551,050	1,591,029	1,652,036	1,717,811	1,700,000	1,700,000
Interest Income	11,525,341	9,644,763	3,647,190	607,669	500,000	500,000
Local School Reimbursables	13,256,205	14,679,461	15,798,745	19,103,457	15,017,127	15,017,127
Charter Commission	-	-	-	(849,944)	(1,195,705)	(1,195,705)
Other Local Revenue	21,003,915	22,410,064	25,258,888	27,042,301	21,515,360	22,282,681
Subtotal - Local Revenue	<u>577,331,250</u>	<u>625,978,436</u>	<u>638,526,137</u>	<u>621,625,798</u>	<u>572,400,157</u>	<u>530,116,478</u>
<b>State &amp; Federal Revenue:</b>						
QBE	736,700,280	786,110,177	780,152,087	836,942,379	873,343,943	876,498,314
State Revenue Cut	(13,747,216)	(13,120,831)	(52,512,755)	(125,566,020)	(107,251,797)	(113,251,797)
State Categorical Grants	10,286,676	9,758,585	9,381,182	8,090,237	9,529,548	9,030,593
Five Mill Buy In	(132,057,674)	(140,379,743)	(152,695,121)	(153,447,361)	(148,588,171)	(148,588,171)
Equalization Grant	-	6,397,918	32,942,161	26,236,879	37,297,686	38,597,686
Other Dept. of Ed. Grants	8,579,373	6,302,386	6,689,761	3,646,717	2,655,974	2,655,974
Funds from Other State Agencies	289,180	310,439	39,673	16,500	-	-
Federal Grants	3,289,503	2,523,099	199,857	279,773	240,000	275,000
Federal Grants - ARRA	-	-	15,171,612	60,851,349	30,862,964	-
Subtotal - State & Federal Revenue	<u>613,340,122</u>	<u>657,902,030</u>	<u>639,368,457</u>	<u>657,050,453</u>	<u>698,090,147</u>	<u>665,217,599</u>
Total Revenue Anticipated	1,190,671,372	1,283,880,466	1,277,894,594	1,278,676,251	1,270,490,304	1,195,334,077
Beginning Unassigned Fund Balance - July 1*	71,129,695	86,044,738	102,046,308	103,752,953	129,020,402	134,184,630
Assigned Fund Balances	32,146,376	39,480,083	43,577,045	42,345,020	-	-
Total Funds Available	<u>\$ 1,293,947,443</u>	<u>\$ 1,409,405,287</u>	<u>\$ 1,423,517,947</u>	<u>\$ 1,424,774,224</u>	<u>\$ 1,399,510,706</u>	<u>\$ 1,329,518,707</u>

\* Beginning balance for FY2012 is projected

	<b>FY2007</b>	<b>FY2008</b>	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</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	\$ 797,703,780	\$ 870,107,922	\$ 857,584,311	\$ 851,066,501	\$ 841,500,372	\$ 832,659,869
Student Support Services	21,318,825	24,875,729	28,827,442	29,355,635	31,395,704	30,525,434
Improvement of Instructional Services	19,824,667	22,263,679	23,713,452	17,338,019	20,846,194	20,202,001
Educational Media Services	16,917,812	19,047,667	20,617,073	20,564,904	20,713,141	21,160,381
General Administration	2,604,787	2,709,139	3,491,456	3,652,180	3,003,642	2,998,931
School Administration	82,280,410	89,751,613	94,264,095	98,147,479	101,857,253	83,112,594
Business Support Services	33,100,302	30,967,823	32,839,823	34,623,946	30,897,540	29,319,094
Maintenance and Operations	70,816,078	75,979,126	83,390,894	85,190,800	92,298,129	92,852,319
Transportation	73,434,443	74,554,649	77,752,997	74,100,269	76,606,074	71,832,034
Central Support Services	37,995,829	37,319,863	41,388,874	42,328,619	46,110,128	41,699,699
Facility Planning/Construction	98,812	113,281	99,541	51,253	65,906	62,611
Debt Service	101,485	919,035	3,689,257	-	-	-
Total Operating Expenditures	<u>1,156,197,230</u>	<u>1,248,609,526</u>	<u>1,267,659,215</u>	<u>1,256,419,605</u>	<u>1,265,294,083</u>	<u>1,226,424,967</u>
Transfers to Other Funds	12,225,391	15,172,408	9,760,760	23,280,588	31,993	93,740
Ending Unassigned Fund Balance - June 30**	86,044,738	102,046,308	103,752,953	103,880,814	134,184,630	103,000,000
Assigned Fund Balances	<u>39,480,084</u>	<u>43,577,045</u>	<u>42,345,019</u>	<u>41,193,217</u>	<u>-</u>	<u>-</u>
Total Expenditures & End of Year Balance	<u>\$ 1,293,947,443</u>	<u>\$ 1,409,405,287</u>	<u>\$ 1,423,517,947</u>	<u>\$ 1,424,774,224</u>	<u>\$ 1,399,510,706</u>	<u>\$ 1,329,518,707</u>

\*\* Ending balance for FY2011 is budgeted as of December 2010.

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>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>
<b>Teachers</b>	10,034.32	10,665.51	10,587.48	10,544.21	10,384.24	9,891.81
<b>Certified Substitutes</b>	-	318.00	330.00	233.00	129.00	130.00
<b>Parapros</b>	1,646.79	1,389.89	1,165.13	1,074.82	1,028.97	1,202.07
<b>Technology Specialists</b>	222.42	232.86	233.92	244.85	229.20	228.89
<b>Counselors</b>	309.44	321.96	309.07	303.46	313.58	322.50
<b>Graduation Coach *</b>	-	-	-	45.00	44.49	-
<b>Total</b>	12,212.97	12,928.22	12,625.60	12,445.34	12,129.48	11,775.27

\*FY2010 Graduation Coach reclassified from Improvement of Instructional Services

In FY 2012, the average GCPS teacher will hold a Masters degree or higher advanced degree, have thirteen years of teaching experience, and earn \$55,208 a year (based on approved 188 work days @ \$293.66 per day). With benefits, the total yearly teacher compensation package will average \$73,902. The change in the average teacher's total salary from FY2011 is an increase of 0.54%, which is the change from 187 workdays to 188 workdays.

School counselors work with all of Gwinnett's students. Last school year, counselors conducted 49,823 classroom guidance lessons which focused on academic success, personal and social development, educational exploration, and career planning. In addition, counselors intervened in 8,325 crisis responses system-wide such as physical and sexual abuse, teen pregnancies, and student deaths.

	<b>FY2007 Actual</b>	<b>FY2008 Actual</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budget</b>	<b>FY2012 Budget</b>
Teachers	\$ 483,444,967	\$ 524,548,091	\$ 545,643,324	\$ 533,746,553	\$ 520,896,297	\$ 501,538,890
Certified Substitutes	9,796,767	10,823,567	12,387,680	11,899,175	10,094,222	10,083,669
Classified Substitutes	595,483	571,979	690,559	949,996	1,255,880	1,255,880
Extended Day Teachers	951,193	751,614	804,442	801,045	772,733	772,733
Extended Year	28,361	-	-	-	-	-
Art/Music/PE Teachers	27,912,188	29,148,144	29,909,009	29,220,764	29,231,420	29,645,130
Paraprofessionals	33,429,179	26,384,274	26,266,165	19,253,318	17,556,492	25,364,861
Technology Specialists	12,249,722	13,125,949	13,852,517	14,329,516	13,397,785	13,141,928
Elementary Counselors	7,792,519	8,410,464	8,255,548	8,077,192	9,038,263	9,079,409
Secondary Counselors	10,377,944	10,546,457	10,552,511	9,989,991	9,039,281	10,108,386
Graduation Coach	-	-	-	2,512,951	2,741,798	-
Other Administrative Personnel	-	-	-	45,492	-	-
Other Salaries & Compensation	173,757	9,832	1,416,724	25,185	-	-
Health Insurance	81,364,672	96,026,185	68,275,811	92,868,623	99,512,521	103,522,905
Medicare	7,619,680	8,179,260	8,565,200	8,332,612	8,284,313	8,851,982
Teacher Retirement System	52,356,587	56,065,548	58,325,695	61,268,566	62,452,989	58,033,045
Employee Retirement System	23,562	14,928	12,943	12,953	6,920	-
Worker's Compensation	2,774,644	2,949,062	3,063,660	3,013,726	2,863,762	3,052,541
Gwinnett Retirement System	33,925,414	36,312,110	37,669,115	29,895,462	29,656,046	30,610,522
Other Employee Benefits	1,896,567	1,973,352	2,056,385	2,009,982	1,910,427	4,653
<b>Subtotal - Salaries &amp; Benefits</b>	<b>766,713,206</b>	<b>825,840,816</b>	<b>827,747,288</b>	<b>828,253,102</b>	<b>818,711,149</b>	<b>805,066,534</b>
Purchased Services	8,387,670	8,372,504	8,780,493	5,125,750	4,951,860	5,058,466
Travel	13,751	20,055	12,308	12,606	69,767	68,577
Supplies	10,893,606	11,315,284	10,782,897	10,765,343	12,576,016	17,538,374
Textbooks	11,179,884	24,066,382	9,615,760	6,327,208	4,182,299	4,085,277
Equipment Replacement	515,663	492,881	645,565	582,492	1,009,281	842,641
<b>Subtotal - Other Charges</b>	<b>30,990,574</b>	<b>44,267,106</b>	<b>29,837,023</b>	<b>22,813,399</b>	<b>22,789,223</b>	<b>27,593,335</b>
<b>TOTAL</b>	<b>\$ 797,703,780</b>	<b>\$ 870,107,922</b>	<b>\$ 857,584,311</b>	<b>\$ 851,066,501</b>	<b>\$ 841,500,372</b>	<b>\$ 832,659,869</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>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>
<b>Secretary</b>	12.50	15.50	17.50	15.93	16.00	15.93
<b>Clerical</b>	107.40	111.50	113.30	122.45	128.60	130.45
<b>Nurses</b>	8.05	11.05	13.05	12.05	13.43	13.05
<b>Therapists</b>	4.00	9.00	14.00	12.75	12.75	12.75
<b>Teacher Support Specialists</b>	2.00	5.00	11.00	5.00	5.00	5.00
<b>School Psychologist</b>	38.04	49.04	52.04	52.04	51.89	51.89
<b>School Social Worker</b>	21.05	18.30	18.30	23.30	23.30	20.30
<b>Other Management</b>	5.49	5.49	5.49	5.98	5.49	5.49
<b>Other Administrative</b>	7.49	9.22	10.98	11.98	13.80	13.80
<b>Other Salaries</b>	<u>1.00</u>	<u>4.00</u>	<u>1.49</u>	<u>-</u>	<u>-</u>	
<b>Total</b>	207.02	238.10	257.15	261.48	270.26	268.66

Special Education teachers and support staff developed and implemented individual education plans for approximately 17,700 eligible disabled students in the 13 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 4,160 formal assessments, 11,825 informal assessments, held 34,753 conferences with teachers, participated in 10,460 SSTs and conducted 236 in-service sessions for teachers regarding interventions for at-risk students.

School Social Workers had 3,404 individual student contacts, conducted 5,058 parent/family conferences and 28,936 school/staff conferences, and provided support to local schools for 202 behavioral health crisis situations. County School Nurses supported school staff with the 40,829 identified medically fragile students through reviewing and creating health management plans. They also assisted and lead 13,001 student health screenings, and trained 4,750 GCPS staff in medical processes and procedures.

	<b>FY2007 Actual</b>	<b>FY2008 Actual</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budget</b>	<b>FY2012 Budget</b>
Certified Substitutes	\$ 23,338	\$ 24,489	\$ 24,129	\$ 30,323	\$ 94,302	\$ 62,280
Secretaries	478,204	635,215	760,133	667,106	628,594	697,632
Clerical	2,594,602	2,713,885	2,916,059	3,148,973	3,056,387	3,524,476
Athletics Personnel	3,425,419	3,559,819	3,772,658	4,130,500	4,428,125	4,428,157
Nurses	430,110	684,194	743,197	680,060	655,672	729,654
Therapists	185,967	443,396	689,460	757,548	771,202	781,403
Teacher Support Specialists	123,465	568,984	744,397	336,289	330,259	664,844
School Psychologists	2,503,663	3,082,691	3,368,259	3,514,009	3,526,185	3,524,562
Social Workers	1,211,263	1,416,079	1,377,364	1,470,190	1,483,983	1,281,254
Other Management Personnel	574,707	624,451	671,868	602,448	535,110	517,312
Other Administrative Personnel	453,362	542,917	975,063	1,003,376	1,331,768	1,267,895
Other Salaries & Compensation	1,399,602	1,993,754	1,347,732	1,155,496	1,941,772	1,443,066
Health Insurance	786,883	1,055,682	884,017	1,132,141	1,370,218	1,576,600
Medicare	171,135	211,318	226,695	230,482	216,883	184,226
Teacher Retirement System	1,044,519	1,242,521	1,390,228	1,513,434	1,682,191	1,281,036
Worker's Compensation	63,349	76,672	81,930	83,351	76,479	63,514
Gwinnett Retirement System	770,489	938,138	1,006,818	816,266	894,569	712,619
Other Employee Benefits	27,858	33,420	38,941	42,378	44,465	-
<b>Subtotal - Salaries &amp; Benefits</b>	<b>16,267,935</b>	<b>19,847,625</b>	<b>21,018,948</b>	<b>21,314,370</b>	<b>23,068,164</b>	<b>22,740,530</b>
Purchased Services	3,524,631	2,457,371	3,662,689	4,757,867	5,331,309	5,125,845
Travel	181,275	163,679	158,169	135,165	163,395	158,107
Supplies	1,274,439	1,896,015	3,454,243	2,924,053	2,685,441	2,481,792
Equipment Replacement	70,545	511,039	533,393	224,180	147,395	19,160
<b>Subtotal - Other Charges</b>	<b>5,050,890</b>	<b>5,028,104</b>	<b>7,808,494</b>	<b>8,041,265</b>	<b>8,327,540</b>	<b>7,784,904</b>
<b>TOTAL</b>	<b>\$ 21,318,825</b>	<b>\$ 24,875,729</b>	<b>\$ 28,827,442</b>	<b>\$ 29,355,635</b>	<b>\$ 31,395,704</b>	<b>\$ 30,525,434</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>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>
<b>Secretary</b>	26.54	29.54	31.54	25.54	24.89	30.89
<b>Clerical</b>	7.00	8.00	6.00	7.50	7.00	7.00
<b>School Nurse</b>	-	1.00	-	-	-	-
<b>Technology Specialist</b>	-	-	1.00	1.00	1.00	1.00
<b>Graduation Coach *</b>	17.00	39.00	39.00	-	-	-
<b>Other Management</b>	16.57	17.08	18.58	15.60	15.60	15.60
<b>Other Administrative</b>	56.59	56.07	78.29	40.58	47.06	69.03
<b>Other Salaries</b>	2.49	2.83	7.83	2.83	2.83	2.83
<b>Total</b>	126.19	153.52	182.24	93.05	98.38	126.35

\*FY2010 Graduation Coach reclassified to Instruction

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>FY2007 Actual</b>	<b>FY2008 Actual</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budget</b>	<b>FY2012 Budget</b>
Certified Substitutes	\$ 767,171	\$ 685,744	\$ 701,195	\$ 839,733	\$ 656,783	\$ 272,801
Professional Dev. Stipends	1,920,127	1,164,493	979,157	1,059,763	1,544,359	1,529,926
Secretaries	1,066,305	1,224,163	1,388,552	1,128,564	1,145,456	1,367,599
Clerical	279,404	355,882	412,465	367,008	415,546	414,771
Technology Specialists	-	-	53,516	71,226	71,226	71,226
Gracuation Coach	914,160	2,155,879	2,343,051	-	-	-
Other Management Personnel	2,065,737	2,204,588	2,381,013	2,054,877	2,099,016	2,075,363
Other Administrative Personnel	4,632,296	5,048,228	5,959,465	3,899,168	4,058,112	5,010,519
Other Salaries & Compensation	2,363,468	2,284,071	2,055,863	1,865,355	2,470,957	2,384,399
Health Insurance	907,141	1,221,448	1,019,401	716,508	908,714	666,339
Medicare	167,669	195,186	209,502	150,628	114,210	136,923
Teacher Retirement System	783,008	967,130	1,122,481	722,330	835,305	941,809
Employee Retirement System	9,713	10,004	10,255	5,794	-	-
Worker's Compensation	65,580	73,206	76,960	54,910	41,036	47,048
Gwinnett Retirement System	739,858	822,937	870,191	474,621	635,556	690,511
Other Employee Benefits	21,274	24,531	28,056	15,755	16,138	-
<b>Subtotal - Salaries &amp; Benefits</b>	<b>16,702,911</b>	<b>18,437,490</b>	<b>19,611,123</b>	<b>13,426,240</b>	<b>15,012,414</b>	<b>15,609,234</b>
Purchased Services	1,332,015	1,677,025	1,941,603	1,952,754	2,815,899	2,662,603
Travel	524,328	624,110	674,322	511,062	544,771	437,885
Supplies	1,162,403	1,478,858	1,471,269	1,437,139	2,367,290	1,389,241
Equipment Replacement	103,010	46,196	15,135	10,824	105,820	103,038
<b>Subtotal - Other Charges</b>	<b>3,121,756</b>	<b>3,826,189</b>	<b>4,102,329</b>	<b>3,911,779</b>	<b>5,833,780</b>	<b>4,592,767</b>
<b>TOTAL</b>	<b>\$ 19,824,667</b>	<b>\$ 22,263,679</b>	<b>\$ 23,713,452</b>	<b>\$ 17,338,019</b>	<b>\$ 20,846,194</b>	<b>\$ 20,202,001</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>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>
<b>Secretary</b>	2.00	4.00	4.00	4.00	4.00	4.00
<b>Clerical</b>	110.44	109.00	117.25	120.37	128.25	127.25
<b>Media Specialist</b>	121.07	125.25	127.62	131.40	148.00	148.00
<b>Other Management</b>	2.00	9.49	2.00	9.49	9.49	9.49
<b>Other Administrative</b>	2.00	2.00	2.00	2.00	2.00	2.00
<b>Other Salaries</b>	3.00	-	7.49	-	-	-
<b>Total</b>	240.51	249.74	260.36	267.26	291.74	290.74

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>FY2007 Actual</b>	<b>FY2008 Actual</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budget</b>	<b>FY2012 Budget</b>
Certified Substitutes	\$ 91,678	\$ 87,514	\$ 107,650	\$ 109,312	\$ 187,001	\$ 187,001
Classified Substitutes	35,302	29,454	30,840	43,185	49,349	49,349
Secretaries	76,972	162,863	182,260	176,275	176,275	176,276
Clerical	2,865,969	3,059,902	3,215,096	3,294,664	3,319,884	3,419,896
Media Specialists	6,989,595	7,424,556	7,827,913	7,957,661	8,006,973	8,827,449
Other Management Personnel	196,581	202,479	207,542	200,382	187,614	195,852
Other Administrative Personnel	218,148	213,937	210,994	212,930	179,762	162,763
Other Salaries & Compensation	211,190	392,202	469,421	501,662	615,769	593,832
Health Insurance	1,286,425	1,466,383	1,114,670	1,507,141	1,753,435	2,066,552
Medicare	132,970	146,754	157,666	162,731	160,544	191,496
Teacher Retirement System	930,209	995,109	1,039,350	1,162,500	1,258,149	1,333,585
Worker's Compensation	50,105	54,306	57,391	59,340	57,673	66,042
Gwinnett Retirement System	604,057	647,094	677,927	574,355	608,800	679,776
Other Employee Benefits	34,457	36,782	39,806	42,070	43,125	-
<b>Subtotal - Salaries &amp; Benefits</b>	<b>13,723,658</b>	<b>14,919,335</b>	<b>15,338,526</b>	<b>16,004,208</b>	<b>16,604,353</b>	<b>17,949,869</b>
Purchased Services	1,198,452	1,266,587	1,501,224	1,344,063	1,416,473	1,336,128
Travel	9,523	9,486	8,533	7,821	15,263	15,263
Supplies	1,884,297	2,585,518	3,720,097	3,143,312	2,649,677	1,831,746
Equipment Replacement	101,882	266,741	48,693	65,500	27,375	27,375
<b>Subtotal - Other Charges</b>	<b>3,194,154</b>	<b>4,128,332</b>	<b>5,278,547</b>	<b>4,560,696</b>	<b>4,108,788</b>	<b>3,210,512</b>
<b>TOTAL</b>	<b>\$ 16,917,812</b>	<b>\$ 19,047,667</b>	<b>\$ 20,617,073</b>	<b>\$ 20,564,904</b>	<b>\$ 20,713,141</b>	<b>\$ 21,160,381</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>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</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>	4.00	5.00	5.00	5.00	5.00	5.00
<b>Other Salaries</b>	-	-	1.00	0.49	0.49	0.49
<b>Total</b>	7.00	8.00	9.00	8.49	8.49	8.49

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

	<b>FY2007 Actual</b>	<b>FY2008 Actual</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budget</b>	<b>FY2012 Budget</b>
School Board Members	\$ 82,620	\$ 82,620	\$ 82,620	\$ 82,620	\$ 82,620	\$ 82,620
Superintendent	306,905	343,954	381,934	386,057	408,134	408,134
Executive Director to Supt.	291,151	292,781	314,214	310,382	310,382	310,382
Secretaries	152,514	211,535	276,646	262,883	262,883	262,887
Clerical	20,715	43,525	3,718	-	-	-
Other Salaries & Compensation	37,728	-	135,000	114,495	65,343	65,343
Health Insurance	38,384	40,184	37,696	39,594	41,901	39,485
Medicare	8,044	8,534	9,097	9,524	9,651	15,178
Teacher Retirement System	68,424	79,602	99,400	95,901	107,604	107,606
Worker's Compensation	4,243	4,637	5,669	5,564	5,204	5,235
Gwinnett Retirement System	46,123	52,236	66,468	51,611	51,082	53,279
Other Employee Benefits	1,322	1,710	2,298	2,247	2,148	-
<b>Subtotal - Salaries &amp; Benefits</b>	<b>1,058,173</b>	<b>1,161,318</b>	<b>1,414,760</b>	<b>1,360,878</b>	<b>1,346,952</b>	<b>1,350,149</b>
Purchased Services	1,517,331	1,521,242	2,038,181	2,252,969	1,604,321	1,599,031
Travel	16,727	12,947	20,662	23,492	36,353	34,536
Supplies	12,556	13,632	17,853	14,841	16,016	15,215
<b>Subtotal - Other Charges</b>	<b>1,546,614</b>	<b>1,547,821</b>	<b>2,076,696</b>	<b>2,291,302</b>	<b>1,656,690</b>	<b>1,648,782</b>
<b>TOTAL</b>	<b>\$ 2,604,787</b>	<b>\$ 2,709,139</b>	<b>\$ 3,491,456</b>	<b>\$ 3,652,180</b>	<b>\$ 3,003,642</b>	<b>\$ 2,998,931</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>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>
<b>Principal</b>	101.00	106.00	111.00	118.00	125.00	126.00
<b>Assistant Principal</b>	370.45	321.53	402.76	327.39	317.00	331.69
<b>Secretary</b>	101.97	108.87	106.49	118.00	126.00	126.93
<b>Clerical</b>	601.68	368.20	648.51	415.23	412.60	431.06
<b>Other Administrative</b>	<u>3.00</u>	<u>3.00</u>	<u>9.49</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
<b>Total</b>	1,178.10	907.60	1,278.25	981.62	983.60	1,018.68

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>FY2007 Actual</b>	<b>FY2008 Actual</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budget</b>	<b>FY2012 Budget</b>
Classified Substitutes	\$ 90,470	\$ 87,048	\$ 94,101	\$ 138,120	\$ 256,310	\$ 255,810
Principals	10,813,977	11,692,288	13,029,817	13,821,910	14,401,190	14,397,425
Assistant Principals	27,749,753	30,405,206	32,095,020	31,994,611	31,232,973	26,030,648
Secretaries	3,655,855	3,941,879	4,106,657	4,490,293	4,776,626	4,781,640
Clerical	17,884,392	19,696,551	20,280,654	20,818,039	21,444,480	13,513,319
Other Administrative Personnel	935,111	866,807	897,005	864,223	834,233	866,777
Other Salaries & Compensation	916,403	1,003,211	2,152,309	2,093,894	2,954,123	2,931,303
Health Insurance	5,848,088	6,760,435	5,264,111	7,022,828	8,689,642	7,391,005
Medicare	758,263	846,248	923,231	951,900	947,636	853,231
Teacher Retirement System	5,439,326	5,981,330	6,366,264	7,021,202	7,520,453	6,082,407
Worker's Compensation	293,279	319,133	342,167	352,813	343,251	294,185
Gwinnett Retirement System	3,555,486	3,899,971	4,188,512	3,500,774	3,550,481	2,980,770
Other Employee Benefits	188,004	202,257	211,090	224,378	230,184	-
<b>Subtotal - Salaries &amp; Benefits</b>	<b>78,128,407</b>	<b>85,702,364</b>	<b>89,950,938</b>	<b>93,294,985</b>	<b>97,181,582</b>	<b>80,378,520</b>
Purchased Services	1,565,337	1,514,688	1,792,168	2,349,226	1,493,893	1,055,300
Travel	219,262	194,893	164,788	151,768	125,875	124,875
Supplies	2,209,202	2,271,658	2,267,254	2,307,572	2,725,088	1,258,445
Equipment Replacement	158,202	68,010	88,947	43,928	330,815	295,454
<b>Subtotal - Other Charges</b>	<b>4,152,003</b>	<b>4,049,249</b>	<b>4,313,157</b>	<b>4,852,494</b>	<b>4,675,671</b>	<b>2,734,074</b>
<b>TOTAL</b>	<b>\$ 82,280,410</b>	<b>\$ 89,751,613</b>	<b>\$ 94,264,095</b>	<b>\$ 98,147,479</b>	<b>\$ 101,857,253</b>	<b>\$ 83,112,594</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>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>
<b>Secretary</b>	4.00	5.00	5.00	4.00	4.00	4.00
<b>Clerical</b>	39.75	34.75	44.38	39.63	39.63	40.63
<b>Accountants</b>	11.00	13.00	10.00	13.00	13.00	13.00
<b>Maint/Transp/Whse/Security</b>	35.00	34.98	35.47	35.47	35.47	35.47
<b>Other Management</b>	6.00	6.00	6.00	6.00	6.00	6.00
<b>Other Administrative</b>	11.00	11.00	12.00	13.00	13.00	12.00
<b>Total</b>	106.75	104.73	112.85	111.10	111.10	111.10

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>FY2007 Actual</b>	<b>FY2008 Actual</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budget</b>	<b>FY2012 Budget</b>
Secretaries	\$ 175,467	\$ 208,489	\$ 218,116	\$ 183,488	\$ 183,487	\$ 183,487
Clerical	1,728,138	1,588,505	1,855,104	1,856,653	1,896,001	1,878,013
Accountants	712,574	818,006	938,814	962,003	962,003	962,098
Maint/Transp/Whse/Security	1,548,047	1,561,082	1,610,388	1,590,263	1,712,945	1,702,316
Other Management Personnel	624,116	686,369	752,487	713,133	713,133	713,155
Other Administrative Personnel	567,707	549,603	827,748	791,717	928,442	895,653
Other Salaries & Compensation	10,296	71,079	45,311	-	-	-
Health Insurance	198,706	192,003	200,761	196,041	196,786	399,960
Medicare	58,468	64,756	73,119	73,019	74,364	88,242
Teacher Retirement System	472,710	503,393	558,054	579,232	624,840	618,353
Worker's Compensation	25,264	26,973	29,512	28,842	28,436	30,368
Gwinnett Retirement System	312,281	331,919	364,830	293,116	296,619	309,173
Other Employee Benefits	16,526	16,374	18,198	18,529	18,882	-
<b>Subtotal - Salaries &amp; Benefits</b>	<b>6,450,300</b>	<b>6,618,551</b>	<b>7,492,442</b>	<b>7,286,036</b>	<b>7,635,938</b>	<b>7,780,818</b>
Purchased Services	25,755,925	23,036,331	23,938,194	26,193,708	21,802,994	20,420,297
Travel	23,532	26,251	21,219	17,889	20,894	19,793
Supplies	870,125	1,286,690	1,387,968	1,092,335	1,437,714	1,098,186
Equipment Replacement	420	-	-	33,978	-	-
<b>Subtotal - Other Charges</b>	<b>26,650,002</b>	<b>24,349,272</b>	<b>25,347,381</b>	<b>27,337,910</b>	<b>23,261,602</b>	<b>21,538,276</b>
<b>TOTAL</b>	<b>\$ 33,100,302</b>	<b>\$ 30,967,823</b>	<b>\$ 32,839,823</b>	<b>\$ 34,623,946</b>	<b>\$ 30,897,540</b>	<b>\$ 29,319,094</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>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>
<b>Secretary</b>	7.00	7.00	7.00	7.00	7.00	7.00
<b>Clerical</b>	14.00	16.00	20.40	17.40	16.40	16.40
<b>Maint/Transp/Whse/Security</b>	149.00	150.13	158.40	166.40	167.40	167.40
<b>Custodial *</b>	798.53	830.03	866.75	959.75	1,043.75	1,056.50
<b>Other Management</b>	5.00	5.00	5.00	5.00	5.00	5.00
<b>Other Administrative</b>	1.00	1.00	1.00	8.00	8.00	8.00
<b>Other Salaries</b>	6.00	6.00	7.00	-	-	-
<b>Total</b>	980.53	1,015.16	1,065.55	1,163.55	1,247.55	1,260.30

\* 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 133 locations with 27,417,390 square feet of building space, 4,448 acres of land, and 1,425 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. For FY2011, 36% of the maintenance work was contracted to private vendors, while 64% was performed by in-house staff.

	<b>FY2007 Actual</b>	<b>FY2008 Actual</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budget</b>	<b>FY2012 Budget</b>
Classified Substitutes	\$ 226,068	\$ 291,904	\$ 398,538	\$ 539,220	\$ 710,100	\$ 710,100
Secretaries	280,012	300,254	312,070	304,215	294,503	292,314
Clerical	594,611	641,443	708,737	653,800	667,806	666,267
Maint/Transp/Whse/Security	9,051,005	9,418,323	9,483,628	10,330,789	10,886,747	10,848,783
Custodial Personnel	21,863,990	23,621,059	25,648,070	27,528,694	29,793,328	30,673,039
Other Management Personnel	560,063	584,588	620,359	594,084	594,084	594,120
Other Administrative Personnel	75,510	79,102	82,450	82,817	82,818	172,298
Other Salaries & Compensation	305,252	321,295	379,610	388,322	380,945	380,956
Health Insurance	1,744,512	1,801,277	1,893,529	2,027,538	2,085,140	4,519,080
Medicare	421,262	453,954	481,291	519,631	509,952	613,478
Teacher Retirement System	1,216,120	1,285,237	1,372,815	1,539,627	1,795,861	1,725,243
Worker's Compensation	156,647	180,451	176,939	190,894	183,450	211,565
Gwinnett Retirement System	1,896,549	2,029,993	2,140,197	1,889,670	1,936,977	2,123,618
Other Employee Benefits	133,033	139,920	153,138	168,451	172,979	-
<b>Subtotal - Salaries &amp; Benefits</b>	<b>38,524,634</b>	<b>41,148,800</b>	<b>43,851,371</b>	<b>46,757,752</b>	<b>50,094,690</b>	<b>53,530,861</b>
Purchased Services	11,344,706	11,327,711	14,193,325	12,873,819	15,148,784	13,084,834
Travel	15,626	18,820	12,731	9,510	10,290	9,282
Supplies	20,564,393	22,860,972	24,657,461	24,681,781	26,004,069	25,515,499
Equipment Replacement	366,719	622,823	676,006	867,938	1,040,296	711,843
<b>Subtotal - Other Charges</b>	<b>32,291,444</b>	<b>34,830,326</b>	<b>39,539,523</b>	<b>38,433,048</b>	<b>42,203,439</b>	<b>39,321,458</b>
<b>TOTAL</b>	<b>\$ 70,816,078</b>	<b>\$ 75,979,126</b>	<b>\$ 83,390,894</b>	<b>\$ 85,190,800</b>	<b>\$ 92,298,129</b>	<b>\$ 92,852,319</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>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>
<b>Secretary</b>	2.00	-	-	-	-	-
<b>Clerical</b>	37.00	44.00	43.00	45.00	45.00	45.00
<b>Bus Driver</b>	1,509.00	1,561.00	1,420.00	1,442.00	1,367.00	1,367.00
<b>Maint/Transp/Whse/Security</b>	195.00	196.00	196.00	196.00	196.00	196.00
<b>Other Management</b>	1.00	1.00	1.00	1.00	1.00	1.00
<b>Other Salaries</b>	<u>45.49</u>	<u>48.68</u>	<u>53.68</u>	<u>49.68</u>	<u>49.68</u>	<u>49.68</u>
<b>Total</b>	1,789.49	1,850.68	1,713.68	1,733.68	1,658.68	1,658.68

FY2011 Transportation facts: 1,834 = Number of GCPS buses; 23,600,000 = miles driven each year on 7,595 bus routes with an average of 120,660 students riding the bus twice daily; \$83,000 = average cost of a new bus. By the end of FY2011, 390 buses (1987 - 1993 models) will have been refurbished. The bus maintenance operation performs maintenance on over 500 non-school bus vehicles used by GCPS departments in support of teaching and learning.

	<b>FY2007 Actual</b>	<b>FY2008 Actual</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budget</b>	<b>FY2012 Budget</b>
Secretaries	\$ 61,566	\$ 9,577	\$ -	\$ -	\$ -	\$ -
Clerical	1,381,104	1,761,166	1,818,269	1,762,987	1,881,531	1,888,410
Bus Drivers	35,173,517	37,068,805	40,409,086	37,790,567	38,310,686	34,592,566
Maint/Transp/Whse/Security	4,384,351	4,588,520	5,009,867	4,828,240	5,229,440	4,996,702
Other Management Personnel	111,355	114,696	117,563	116,129	116,129	116,129
Other Salaries & Compensation	2,292,398	2,612,379	2,725,637	2,754,420	2,816,760	2,727,154
Health Insurance	2,673,920	2,829,263	3,064,168	3,108,216	3,095,389	5,974,848
Medicare	541,676	578,103	628,667	589,750	615,962	512,391
Teacher Retirement System	490,868	620,155	649,003	698,336	741,716	730,424
Worker's Compensation	201,807	213,667	230,264	218,157	223,261	176,601
Gwinnett Retirement System	2,596,581	2,762,310	2,992,180	2,313,416	2,119,859	1,801,870
Other Employee Benefits	224,071	236,963	266,428	278,551	281,299	-
<b>Subtotal - Salaries &amp; Benefits</b>	<b>50,133,214</b>	<b>53,395,604</b>	<b>57,911,132</b>	<b>54,458,769</b>	<b>55,432,032</b>	<b>53,517,095</b>
Purchased Services	5,875,856	5,497,352	7,171,537	5,919,126	7,437,839	6,347,523
Travel	19,250	28,747	18,153	11,379	18,169	18,169
Supplies	9,210,660	14,415,507	12,389,887	11,864,962	12,045,408	11,893,753
Equipment Replacement	8,195,463	1,217,439	262,288	1,846,033	1,672,626	55,494
<b>Subtotal - Other Charges</b>	<b>23,301,229</b>	<b>21,159,045</b>	<b>19,841,865</b>	<b>19,641,500</b>	<b>21,174,042</b>	<b>18,314,939</b>
<b>TOTAL</b>	<b>\$ 73,434,443</b>	<b>\$ 74,554,649</b>	<b>\$ 77,752,997</b>	<b>\$ 74,100,269</b>	<b>\$ 76,606,074</b>	<b>\$ 71,832,034</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>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>
<b>Secretary</b>	15.49	14.00	15.00	14.00	14.00	14.00
<b>Clerical</b>	47.20	42.20	49.20	55.20	55.20	55.20
<b>Research Personnel</b>	3.00	3.00	3.00	3.00	3.50	3.50
<b>Planning Staff</b>	3.00	3.00	4.00	3.00	3.00	3.00
<b>Other Management</b>	28.47	26.49	26.52	28.02	28.02	28.02
<b>Other Administrative</b>	72.50	79.07	8.00	82.82	98.82	99.82
<b>Other Salaries</b>	<u>0.98</u>	<u>0.09</u>	<u>69.97</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total</b>	170.64	167.85	175.69	186.04	202.54	203.54

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>FY2007 Actual</b>	<b>FY2008 Actual</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budget</b>	<b>FY2012 Budget</b>
Certified Substitutes	\$ 5,855	\$ 7,218	\$ 9,479	\$ 42,764	\$ 42,400	\$ 42,400
Secretaries	539,685	507,662	550,729	589,702	616,843	605,839
Clerical	1,997,283	2,004,835	2,404,048	2,430,181	2,543,837	2,608,625
Research Personnel	260,357	268,397	320,450	337,980	338,806	338,935
Planning Staff	319,012	330,899	313,115	358,571	358,572	358,596
Family Services - Parent Coord	839,364	-	-	-	-	-
Other Management Personnel	3,001,624	2,839,901	3,046,865	3,227,533	3,151,437	4,065,985
Other Administrative Personnel	524,302	611,420	631,988	665,540	1,512,958	721,559
Other Salaries & Compensation	5,714,819	6,033,424	6,412,290	6,684,472	6,200,625	6,260,879
Health Insurance	333,880	289,536	310,663	340,939	373,775	728,549
Medicare	167,945	159,358	173,673	181,804	186,804	213,266
Teacher Retirement System	1,024,257	996,055	1,089,415	1,214,454	1,391,876	1,385,556
Employee Retirement System	8,916	9,093	12,656	13,550	13,385	-
Worker's Compensation	62,956	60,100	65,433	68,814	73,418	78,169
Gwinnett Retirement System	734,022	722,371	795,768	680,530	720,096	760,717
Other Employee Benefits	25,847	24,383	27,949	(18,629)	34,676	
<b>Subtotal - Salaries &amp; Benefits</b>	<b>15,560,124</b>	<b>14,864,652</b>	<b>16,164,521</b>	<b>16,818,205</b>	<b>17,559,508</b>	<b>18,169,075</b>
Purchased Services	14,150,024	14,531,205	18,744,104	18,037,601	20,416,993	16,631,596
Travel	120,099	117,863	79,362	52,741	116,797	114,521
Supplies	7,404,936	6,689,818	5,526,100	6,679,360	7,833,065	6,725,619
Equipment Replacement	760,646	1,116,325	874,787	740,712	183,765	58,888
<b>Subtotal - Other Charges</b>	<b>22,435,705</b>	<b>22,455,211</b>	<b>25,224,353</b>	<b>25,510,414</b>	<b>28,550,620</b>	<b>23,530,624</b>
<b>TOTAL</b>	<b>\$ 37,995,829</b>	<b>\$ 37,319,863</b>	<b>\$ 41,388,874</b>	<b>\$ 42,328,619</b>	<b>\$ 46,110,128</b>	<b>\$ 41,699,699</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.

In August 2011, 107 new classrooms will open.

	<b>FY2007 Actual</b>	<b>FY2008 Actual</b>	<b>FY2009 Actual</b>	<b>FY2010 Actual</b>	<b>FY2011 Budget</b>	<b>FY2012 Budget</b>
Purchased Services	\$ 98,812	\$ 113,281	\$ 99,541	\$ 51,253	\$ 65,906	\$ 62,611
Travel	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Equipment Replacement	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 98,812</b>	<b>\$ 113,281</b>	<b>\$ 99,541</b>	<b>\$ 51,253</b>	<b>\$ 65,906</b>	<b>\$ 62,611</b>

	<u>FY2007 Actual</u>	<u>FY2008 Actual</u>	<u>FY2009 Actual</u>	<u>FY2010 Actual</u>	<u>FY2011 Budget</u>	<u>FY2012 Budget</u>
Debt Service Expenditures	\$ 101,485	\$ 919,035	\$ 3,689,257	\$ -	\$ -	\$ -
Transfers to Other Funds	12,225,391	15,172,408	9,760,760	23,280,588	31,993	93,740
<u>Total Expenditures - General Fund</u>	<u>\$ 1,168,422,621</u>	<u>\$ 1,263,781,934</u>	<u>\$ 1,277,419,975</u>	<u>\$ 1,279,700,193</u>	<u>\$ 1,265,326,076</u>	<u>\$ 1,226,518,707</u>
Enrollment	152,044	155,618	157,219	159,298	160,744	162,459
Per Pupil Expenditures (excluding transfers)	7,604	8,024	8,063	7,887	7,871	7,549

# Gwinnett County Public Schools

Special Revenue Fund

FY2012 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 original grant proposal and that the dollars awarded to GCPS are received as committed. 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 or require matching funds.

Revenue by Year

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Budget	FY2012 Budget
Federal	\$ 51,674,440	\$ 56,859,366	\$ 53,498,811	\$ 78,551,156	\$ 89,657,062	\$ 66,560,086
State	152,500	193,000	329,735	259,828	215,608	269,851
Local	1,188,674	2,532,327	1,368,493	1,598,304	478,066	5,385,673
Totals	53,015,614	59,584,692	55,197,038	80,409,288	90,350,736	72,215,610
General Fund	7,759,661	8,999,411	9,760,760	16,780,926	31,993	93,740
Totals	\$ <u>60,775,275</u>	\$ <u>68,584,104</u>	\$ <u>64,957,799</u>	\$ <u>97,190,214</u>	\$ <u>90,382,729</u>	\$ <u>72,309,350</u>

	<b>Current 2011 Budget</b>	<b>Projected 2012 Budget</b>
Beginning Balance:	\$ 5,840,236	\$ 565,471
Revenue:		
Local	478,066	5,385,673
State	215,608	269,851
Federal	89,657,062	66,560,086
Total Revenue	<u>90,350,736</u>	<u>72,215,610</u>
Transfers In	31,993	93,740
Total Sources Available	<u>\$ 96,222,965</u>	<u>\$ 72,874,821</u>
Expenditures:		
Instruction	\$ 57,281,356	\$ 40,128,683
Student Support Services	6,804,542	6,260,425
Improvement of Instruction	23,071,636	10,630,068
Media Services	-	-
General Administration	2,223,923	5,928,983
School Administration Services	256,212	-
Business Support Services	453,423	459,327
Maintenance & Operations	-	-
Transportation	1,925,789	1,575,757
Central Support Services	148,059	7,423,434
Other Support Services	3,411,660	-
Non-Instructional Services	-	-
School Nutrition	80,894	-
Community Services	-	-
Facility Planning /Construction	-	-
Subtotal	<u>95,657,494</u>	<u>72,406,677</u>
Transfers Out	-	-
Total Expenditures	<u>95,657,494</u>	<u>72,406,677</u>
Ending Fund Balance	565,471	468,144
Total Expenditures & Fund Balance	<u>\$ 96,222,965</u>	<u>\$ 72,874,821</u>

	<u>Funding Source</u>	<u>Current 2011 Budget</u>	<u>Projected 2012 Budget</u>
<b><u>Community School</u></b>			
This grant provides community education programs after the regular school program of instruction has ended.	Beginning Bal.	1,868,713	-
	Local	-	1,852,787
	Total	1,868,713	1,852,787
<b><u>Quality Plus Leader Academy</u></b>			
This grant supports the Aspiring Principal's Program in its work to recruit and train outstanding principals.	Beginning Bal.	3,208,185	-
	Local	-	3,011,979
	Total	3,208,185	3,011,979
<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.	656,894	565,471
	Local	362,000	362,000
	Total	1,018,894	927,471
<b><u>Harvard Strategic Data Project</u></b>			
This grant represents funds flowing through Harvard University, for the purpose of increasing student achievement and attainment through improved decision making by education leaders that is achieved through investing in reliable research and data analysis.	Local	116,066	158,907
	General Fund	31,993	93,740
	Total	148,059	252,647
<b><u>Local Assistance Grants</u></b>			
This program administered by the Georgia Department of Community Affairs provides financial assistance to local governments for improvement projects.	Beginning Bal.	2,759	-
<b><u>Perkins Technology, Perkins Program Improvement, and Perkins Education Career Partnership</u></b>			
This grant provides secondary vocational education programs throughout the school district.	Federal	1,002,124	1,002,124
<b><u>Preschool Federal Special Education Program</u></b>			
This grant provides funding for the educational needs of pre-kindergarten children with disabilities.	Federal	610,672	610,672
<b><u>Safe and Drug Free Schools Programs</u></b>			
This grant provides health education in the area of student substance abuse, through the provision of instructional materials, staff development, and other school based initiatives.	Federal	93,456	-
<b><u>Title I School Improvement-American Recovery and Reinvestment Act (ARRA)</u></b>			
This grant is to provide additional funding to those schools identified for improvement due to not making Adequate Yearly Progress (AYP) for two consecutive years or more	Federal	110,169	-

	<u>Funding Source</u>	<u>Current 2011 Budget</u>	<u>Projected 2012 Budget</u>
<b><u>Title I</u></b> This grant enables educationally deprived students in school attendance areas with high concentrations of low income families and at-risk students throughout the school district to improve proficiency and achievement in basic and more advanced skills in reading and/or math.	Federal	24,480,781	27,333,725
<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	3,183,063	3,193,650
<b><u>Title II, Part B</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	222,210	-
<b><u>Title III</u></b> This grant provides supplementary education services to students from diverse language and cultural backgrounds to enable those children to achieve a satisfactory level of performance in school.	Federal	4,548,782	4,394,770
<b><u>Title VI-B Flow Through</u></b> This grant provides additional instructional support for students with disabilities.	Federal	24,641,264	24,641,264
<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.	State	215,608	166,166
<b><u>Title II Part A-Advanced Placement</u></b> This grant represents provides funding for the purpose of increasing access to advance placement classes and tests for low-income students.	Federal	1,825	-
<b><u>Title VI-B Flow Through- (ARRA)</u></b> This grant provides additional support for students with disabilities.	Federal	17,204,768	-
<b><u>Government Office of Highway Safety</u></b> This grant provides educational drivers safety through the high schools drivers education program	Federal	2,845	-
<b><u>Title II Part D</u></b> This grant provides funding to increase student achievement through the use of technology	Federal	350,097	-
<b><u>Teaching American History</u></b> This grant provides funding to improve American history instruction by increasing teachers' knowledge, understanding, and appreciation of traditional American history, thus improving students' academic achievement.	Federal	927,763	841,793

	<u>Funding Source</u>	<u>Current 2011 Budget</u>	<u>Projected 2012 Budget</u>
<b><u>Teacher Quality Partnership</u></b>			
This grant provides funding for the purpose of preparing and retaining teachers for the specific demands of teaching high-need subjects in high-need schools in both urban and rural settings. Network for Enhancing Teacher-Quality (Net-Q).	Federal	201,067	193,067
<b><u>Title I School Improvement</u></b>			
This grant is to provide additional funding to those schools identified for improvement due to not making Adequate Yearly Progress (AYP) for two consecutive years or more	Federal	102,577	-
<b><u>Title I Distinguished Award</u></b>			
This grant is to award those schools meeting and exceeding the state's academic standards for at least 4 consecutive years.	Federal	14,686	-
<b><u>Title I-A - (ARRA)</u></b>			
This grant provides additional funding for the operation of Title I programs.	Federal	9,950,422	-
<b><u>Advance Placement (AP) Incentive Program</u></b>			
This grant provides funding to increase the enrollment, completion and success rates of high poverty and minority students testing for college credit in mathematics, english/language arts, and science courses.	Federal	1,342,486	1,223,791
<b><u>Sams Grant</u></b>			
This grant is established to provide leadership development and training for school and district level leaders.	State	-	103,685
	Beginning Bal.	103,685	-
	Total	103,685	103,685
<b><u>Fresh Fruit and Vegetable</u></b>			
This grant provides funding to school nutrition operations to provide fresh fruit and vegetables to local schools.	Federal	80,894	-
<b><u>Race to the Top</u></b>			
This grant provides additional funding to prepare students with knowledge and skills to graduate from high school, succeed in college or professionally with the ability to compete nationally and internationally.	Federal	-	3,047,523
<b><u>Preschool Federal Special Education Program (ARRA)</u></b>			
This grant provides additional funding for the educational needs of pre-kindergarten children with disabilities.	Federal	502,486	-
<b><u>Homeless Children and Youth</u></b>			
This grant provides additional funding to meet the educational needs of homeless children attending various schools throughout the district.	Federal	82,625	77,707

# Gwinnett County Public Schools

Capital Projects Fund

FY2012 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 III (July 1, 2007 - June 30, 2012)

On November 7, 2006, the citizens of Gwinnett County approved an extension of the special purpose local option sales tax (SPLOST). This is the third renewal of this sales tax program. The referendum approved a maximum collection of \$1.1 billion over the five year period. Revenue from the sales tax renewal will be used to construct almost 1,300 needed classrooms in 19 new schools and 2 school additions; technology advancements to support instruction system-wide; and land for future schools.

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 February 2008, 73% of the voters approved the issuance of up to \$750 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.

- \$500 million in bonds were sold in May 2008 with the new schools from this funding source scheduled to open in August 2010.
- \$19.0 million in bonds were sold in December 2009 with the new school and school additions from this funding source scheduled to open in August 2011.
- \$19.6 million in bonds were sold in December 2010 to complete the funding necessary for the new school and school additions scheduled to open in August 2011.

	<u>Current FY2011 Budget</u>	<u>Projected FY2012 Budget</u>
Beginning Balance	\$ 285,924,305	\$ 150,897,000
 <b><u>Revenue</u></b>		
State Capital Outlay	9,487,577	-
Issuance of Bonds	18,985,000	-
Sales Tax Receipts	49,341,615	57,490,196
Investment Income	3,050,000	44,000
Transfer In	2,873,888	2,834,726
Total Revenue	<u>83,738,080</u>	<u>60,368,922</u>
Total Sources Available	<u>\$ 369,662,385</u>	<u>\$ 211,265,922</u>
 <b><u>Expenditures:</u></b>		
Expenses	\$ 129,926,605	\$ 72,597,234
Transfers	27,723,957	24,914,694
Total Expenditures	<u>157,650,562</u>	<u>97,511,928</u>
Ending Fund Balance	<u>212,011,823</u>	<u>113,753,994</u>
<b>Total Expenditures &amp; Fund Balance</b>	<u>\$ 369,662,385</u>	<u>\$ 211,265,922</u>

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**Projected FY12 Budget by Funding Source**


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	<u>SPLOST II</u>	<u>SPLOST III</u>	General Obligation <u>Bonds</u>	<u>TOTAL</u>
Beginning Balance	\$ 900,000	\$ 65,000,000	\$ 84,997,000	\$ 150,897,000
<b>Revenue</b>				
Sales Tax Receipts	-	57,490,196	-	57,490,196
Investment Income	2,000	12,000	30,000	44,000
Transfer In (Project Mngt)	-	2,834,726	-	2,834,726
Total Revenue	<u>2,000</u>	<u>60,336,922</u>	<u>30,000</u>	<u>60,368,922</u>
Total Sources Available	<u>\$ 902,000</u>	<u>\$ 125,336,922</u>	<u>\$ 85,027,000</u>	<u>\$ 211,265,922</u>
<b>Expenditures</b>				
Construction	-	2,000,000	17,210,000	19,210,000
Technology	-	400,000	33,450,000	33,850,000
Furniture & Equipment - Schools	-	700,000	2,950,000	3,650,000
Financial Services	2,000	2,000	4,000	8,000
Storage & Moving	-	-	700,000	700,000
Bus Refurbishment Program	900,000	-	-	900,000
Lease payments	-	3,644,508	-	3,644,508
Land	-	-	7,800,000	7,800,000
Project Management	-	2,834,726	-	2,834,726
Transfer to Debt Service Fund (COPS Principal & Interest)	-	24,914,694	-	24,914,694
Total Expenditures	<u>902,000</u>	<u>34,495,928</u>	<u>62,114,000</u>	<u>97,511,928</u>
Ending Fund Balance	<u>-</u>	<u>90,840,994</u>	<u>22,913,000</u>	<u>113,753,994</u>
Total Expenditures & Fund Balance	<u>\$ 902,000</u>	<u>\$ 125,336,922</u>	<u>\$ 85,027,000</u>	<u>\$ 211,265,922</u>

**Breakdown of selected expense categories by project**

<b><u>FY12 Projected Budget</u></b>	<b><u>SPLOST II</u></b>	<b><u>SPLOST III</u></b>	<b><u>G. O. Bonds</u></b>	<b><u>TOTAL</u></b>
<b>Construction</b>				
Systemwide Capital Improvements	-	800,000	3,000,000	3,800,000
Site work	-	1,200,000	-	1,200,000
Maxwell HS Modifications	-	-	2,200,000	2,200,000
Moore MS	-	-	850,000	850,000
Norcross ES Addition	-	-	500,000	500,000
South Gwinnett HS Addition	-	-	650,000	650,000
Sugar Hill ES Addition	-	-	50,000	50,000
School HVAC Upgrades	-	-	4,050,000	4,050,000
School Roof Replacements	-	-	1,900,000	1,900,000
Other School projects	-	-	4,010,000	4,010,000
<b>Technology</b>				
Maxwell HS Modifications	-	-	150,000	150,000
Radloff MS Addition	-	-	900,000	900,000
Shiloh SH Addition	-	-	800,000	800,000
Moore MS	-	-	1,200,000	1,200,000
South Gwinnett HS Addition	-	-	1,200,000	1,200,000
Sugar Hill ES Addition	-	-	600,000	600,000
Computers - Growth / Refresh	-	400,000	1,900,000	2,300,000
System Development	-	-	9,700,000	9,700,000
Remote Access	-	-	8,000,000	8,000,000
High School Refresh	-	-	6,000,000	6,000,000
Network Management	-	-	3,000,000	3,000,000
<b>Furniture &amp; Equipment Schools</b>				
Moore MS	-	-	250,000	250,000
South Gwinnett HS Addition	-	-	100,000	100,000
Sugar Hill ES Addition	-	-	100,000	100,000
Growth & Replacement / Fine Arts	-	700,000	2,500,000	3,200,000
	<u>\$ -</u>	<u>\$ 3,100,000</u>	<u>\$ 53,610,000</u>	<u>\$ 56,710,000</u>

# Gwinnett County Public Schools

Debt Service Fund

FY2012 Public Budget Document

Debt Service Funds are established to account for the accumulation of resources for, and 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.

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 1992</u>	<u>Series 2002</u>	<u>Series 2008</u>	<u>Series 2009</u>	<u>Total</u>
Original Par Amount of Principal Issued	\$ 53,285	\$ 147,960	\$ 500,000	\$ 18,985	\$ 720,230
Principal Outstanding @ 6/30/11	\$ 4,125	\$ 63,405	\$ 491,115	\$ 18,985	\$ 577,630
Principal Retired in FY12	\$ 4,125	\$ 14,195	\$ -	\$ -	\$ 18,320
Principal Outstanding @ 6/30/12	\$ -	\$ 49,210	\$ 491,115	\$ 18,985	\$ 559,310

	<u>FY2011</u>	<u>FY2012</u>
Millage rate required to fund Long-term debt	1.30	1.30

In November 2006, the citizens of Gwinnett County approved an extension of the special purpose local option sales tax (SPLOST). In addition to approving the 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>Series 2007</u>
Original Par Amount of Principal Issued	\$ 425,000
Principal Outstanding @ 6/30/11	\$ 215,000
Principal Retired in FY12	\$ 125,000
Principal Outstanding @ 6/30/12	\$ 90,000

	<u>Current FY2011 Budget</u>	<u>Adopted FY2012 Budget</u>
Beginning Balance	\$ 99,955,378	\$ 88,577,315
<b><u>Revenue:</u></b>		
Property Tax Revenue	36,660,766	33,535,078
Sales Tax Receipts	126,044,200	135,600,000
Interest Income	325,000	275,000
Total Revenue	<u>163,029,966</u>	<u>169,410,078</u>
Transfers In	<u>24,850,069</u>	<u>24,914,694</u>
Total Sources Available	<u>\$ 287,835,413</u>	<u>\$ 282,902,087</u>
<b><u>Expenditures:</u></b>		
Payment of Principal	\$ 141,225,000	\$ 155,620,000
Payment of Interest	58,023,098	51,189,808
Bond Agent Fees	10,000	10,000
Total Expenditures	<u>199,258,098</u>	<u>206,819,808</u>
Ending Fund Balance	<u>88,577,315</u>	<u>76,082,279</u>
Total Expenses & Fund Balance	<u>\$ 287,835,413</u>	<u>\$ 282,902,087</u>

	<b>Projected FY12 Budget by Fund</b>			
	General Obligation <u>Debt</u>	Certificates of <u>Participation</u>	SPLOST III <u>Debt</u>	<u>TOTAL</u>
Beginning Balance	\$ 28,487,771	\$ 6,555,123	\$ 53,534,421	\$ 88,577,315
<b>Revenue</b>				
Property Taxes	33,535,078	-	-	33,535,078
Sales Tax Receipts	-	-	135,600,000	135,600,000
Investment Income	100,000	-	175,000	275,000
Total Revenue	<u>33,635,078</u>	<u>-</u>	<u>135,775,000</u>	<u>169,410,078</u>
Transfer from SPLOST III	-	24,914,694	-	24,914,694
Total Sources Available	<u>\$ 62,122,849</u>	<u>\$ 31,469,817</u>	<u>\$ 189,309,421</u>	<u>\$ 282,902,087</u>
<b>Expenditures</b>				
Payment of principal	18,320,000	12,300,000	125,000,000	155,620,000
Payment of interest	27,965,664	12,614,694	10,609,450	51,189,808
Bond Agent Fees	10,000	-	-	10,000
Total Expenditures	<u>46,295,664</u>	<u>24,914,694</u>	<u>135,609,450</u>	<u>206,819,808</u>
Ending Fund Balance	<u>15,827,185</u>	<u>6,555,123</u>	<u>53,699,971</u>	<u>76,082,279</u>
Total Expenditures & Fund Balance	<u>\$ 62,122,849</u>	<u>\$ 31,469,817</u>	<u>\$ 189,309,421</u>	<u>\$ 282,902,087</u>

# Gwinnett County Public Schools

Enterprise Fund

FY2012 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 the USDA Dietary Guidelines for Americans and provide students with one-fourth of the Recommended Dietary Allowances (RDAs) for Breakfast and one-third of the RDAs for lunch. The planned menus are also analyzed for nutrient content and must meet specific nutrient standards for calories, protein, Vitamin A, Vitamin C, calcium and iron. Daily choices include nutrient dense items that are low in fat, sodium, and sugar.

For lunch, students can choose milk, an entrée, and two sides. Breakfast menus include choices of fruit, milk, meat alternate, and bread or cereal. Portions are adjusted to meet the energy and nutrient needs of young people.

Research has established that hungry children cannot learn. Students who are well nourished perform better academically and have fewer behavior problems and better attendance. School nutrition personnel work cooperatively with teachers to make the cafeteria an extension of the classroom by providing comprehensive health education. Benefits of the program are provided to all students, regardless of financial eligibility or dietary restrictions.

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 FY2012 are 22,584,420 student lunches and 9,974,160 student breakfasts. There will be 128 serving locations with a staff of over 1,600 employees. Approximately 53% of all students are eligible to receive meals that are either free or reduced price due to family income. Year-to-date participation in the school nutrition program as of January 2011 was 33.9% for breakfast and 81.1% for lunch system-wide.

Lunch prices will be \$2.00 at the Elementary level and \$2.25 at the Middle/High level. Breakfast will be \$1.25 at all levels. Reduced meal prices will still remain \$.30 for Breakfast and \$.40 for Lunch. Adult meal prices will increase to \$1.50 for Breakfast and remain at \$3.00 for Lunch. Milk prices will remain \$.40 cents. This represents a \$.25 cent increase in the full-pay student lunch and breakfast price as well as the adult breakfast price. This is the first meal price increase since the 2007-08 school year and is necessitated by new federal meal pricing mandates in addition to increased operating costs.

	<u>Current FY2011 Budget</u>	<u>Projected FY2012 Budget</u>
Beginning Balance	\$ 19,739,794	\$ 20,781,779
<b><u>Revenue:</u></b>		
Local	27,937,152	27,951,905
State	3,322,689	2,228,793
Federal	53,289,756	54,121,009
Total Revenue	<u>84,549,597</u>	<u>84,301,707</u>
Total Sources Available	<u>\$ 104,289,391</u>	<u>\$ 105,083,486</u>
<b><u>Expenditures:</u></b>		
Salaries	\$ 24,257,654	\$ 25,025,465
Fringe Benefits	4,943,250	8,478,921
Subtotal	<u>29,200,904</u>	<u>33,504,386</u>
Food (Including USDA Commodities)	37,800,000	39,310,768
Purchased Services	6,831,377	6,774,850
Travel	47,750	41,750
Supplies / Uniforms	6,274,215	6,067,304
Equipment	3,353,366	2,915,575
Subtotal	<u>54,306,708</u>	<u>55,110,247</u>
Total Expenditures & Transfers	83,507,612	88,614,633
Ending Fund Balance	<u>20,781,779</u>	<u>16,468,853</u>
Total Expenses & Fund Balance	<u>\$ 104,289,391</u>	<u>\$ 105,083,486</u>

# Gwinnett County Public Schools

Internal Service Fund

FY2012 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

This is a self-insured program for paying claims incurred due to job-related injuries. This is financed by each department or program through payroll assessment. Numerous pro-active steps by the Risk Management Department, in concert with the schools and service departments, continue to produce cost savings. With injuries down slightly and continued enrollment growth, our Worker's Compensation cost per student remains in the \$9.50 range. The cost of self-insuring Worker's Compensation claims at GCPS remains in the 40-45% range of the actual cost of purchasing the insurance.

#### 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. The current benefits level has been maintained since 1998 without a premium increase.

#### Print Shop Fund

The Print Shop provides high-volume copy services and offset printing services to Gwinnett County Public Schools. Printing prices are approximately 30% less than retail cost. The Print Shop provides a variety of printing and finishing services including booklet making, plastic coil binding, color copies, and variable data printing. The Print Shop recorded over 50 million impressions during the 2010 - 2011 school year.

	<u>Current FY2011 Budget</u>	<u>Projected FY2012 Budget</u>
Beginning Balance	\$ 9,300,678	\$ 5,317,746
<b><u>Revenue - Charges for Services:</u></b>		
Worker's Compensation: Payroll Assessment	4,190,000	4,190,000
Disability Insurance: Payroll Deductions and Employer Contributions	1,925,403	1,915,635
Print Shop: Printing Requisitions	1,946,803	1,952,764
Transfer in from General Fund for Risk Management	-	-
<b>Total Revenue</b>	<b><u>\$ 17,362,884</u></b>	<b><u>\$ 13,376,145</u></b>
<b><u>Expenditures:</u></b>		
Risk Management / Worker's Compensation	\$ 8,184,337	\$ 6,672,535
Disability Insurance Fund	1,922,565	1,915,635
Print Shop Fund	1,938,236	1,952,764
Total Expenditures	\$ 12,045,138	\$ 10,540,934
Ending Fund Balance	<u>5,317,746</u>	<u>2,835,211</u>
<b>Total Expenditures &amp; Fund Balance</b>	<b><u>\$ 17,362,884</u></b>	<b><u>\$ 13,376,145</u></b>

# Gwinnett County Public Schools

## Glossary of Terms

### FY2012 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.