



**Gwinnett County
Public Schools**

**Gwinnett County Board of Education
Adopted Budget**

**FY2010 Public Budget Document
July 1, 2009–June 30, 2010**

Gwinnett County Public Schools

FY2010 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 2010 Adopted Budget
Table of Contents**

INTRODUCTION

- *Executive Summary* 1
- *Strategic Vision & Direction* 5
- *FY2010 Budget Development Calendar*..... 6
- *Highlights of Recent Past Budgets* 7
- *Organizational Chart* 12
- *Student Enrollment History and Projection* 13
- *General Tax Summary* 14
- *Ad Valorem Taxes Chart* 17
- *Value of One Mill on Net M&O Digest* 18
- *Comparison of Millage Levies* 19
- *Property Tax Digest* 20
- *Quality Basic Education (Q.B.E.)* 21
- *School Staff Allocation Formula* 23
- *School Staff Point Values* 28
- *Budgeted Downloaded Funds to Local Schools* 29
- *FY2010 Adopted Teacher Salary Schedule* 31

TOTAL BUDGET

- *Total Revenue Chart* 32
- *Total Expenditure Chart* 33
- *FY2010 Budget - All Funds* 34

GENERAL FUND

- *General Fund Revenue Chart* 35
- *General Fund Expenditure Chart* 36
- *Growth in Revenue Per Student* 37
- *History of Revenue Funding*..... 38
- *Fund Balance as a Percentage of Expenditures*..... 39
- *Expenditures by Function*..... 40
- *Summary of Revenues and Expenditures*..... 42
- *Positions and Expenditures by Function*..... 44

SPECIAL REVENUE FUND 69

CAPITAL PROJECTS FUND 74

DEBT SERVICE FUND 76

ENTERPRISE FUND 78

INTERNAL SERVICE FUND 80

GLOSSARY 82

Gwinnett County Public Schools

Budget Introduction

FY2010 Public Budget Document

The Gwinnett County Board of Education's Fiscal Year 2010 (FY2010) budget, was adopted on May 14, 2009 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 directly tied to the strategic vision and direction of the Board of Education.

The total adopted budget for FY2010 is approximately \$2.0 billion, representing an increase of 5.4% from the current FY2009 total budget. The adopted 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 the current year. The individual funds and the changes from Fiscal Year 2009 are summarized below:

Funds Comprising the Total Budget	FY2010 (In Millions)	FY2009 (In Millions)	Dollar Change (In Millions)	Percentage of Change
General Fund	\$ 1,310.4	\$ 1,324.9	\$ (14.5)	(1.1%)
Special Revenue Fund	69.6	70.9	(1.3)	(1.8%)
Capital Projects Fund	329.7	322.2	7.5	2.3%
Debt Service Fund	192.7	83.4	109.3	131.1%
Enterprise Fund	86.1	84.6	1.5	1.8%
Internal Service Fund	12.1	12.5	(0.4)	(3.2%)
Total Budget	\$ 2,000.6	\$ 1,898.5	\$ 102.1	

Note: The Capital Projects Fund reflects the estimated expenses for the projects to be completed in the respective year presented above.

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.

The FY2010 proposed budget was developed for Gwinnett County Public Schools prior to the conclusion of the 2009 legislative session and final approval of the state budget. That being the case, the Governor's initial state budget recommendations were used as the basis for the proposed local budget. A number of funding reductions are anticipated, therefore, including the following:

- 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. This includes nearly 95% of all teachers and over 50% of the remaining non-teaching staff.

- 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. The cumulative effect of these reductions over the eight-year period is the loss of approximately \$180.2 million for Gwinnett County Public Schools since FY2003. This continues to present a formidable challenge in meeting the needs of Gwinnett’s growing school system, not only for FY2010, but for future years as well.
- In addition, 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 FY2010. The district’s projected funding for FY2010, under the existing state QBE funding formula, is \$38.0 million. However, the Governor’s original budget recommendations included a change to the equalization grant funding formula that resulted in the reduction in funding for Gwinnett County Public Schools of approximately \$10.1 million. Therefore, the current FY2010 budget estimate includes a revenue projection of only \$27.9 million from the equalization grant.

Should any state funding assumptions change, the proposed local budget will be adjusted prior to final approval by the Gwinnett County Board of Education.

Also impacting local revenue estimates 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. The current economic situation is negatively impacting all other local sources of revenue as well. The projected result of all of these factors is a total local revenue shortfall of nearly \$16 million or 2.5% over the current year.

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. These reductions resulted in projected savings of \$9.0 over the current FY2009 operating budget. In addition to these measures, the following strategic reductions were made:

- For the seventh consecutive year, the number of personnel points allotted to each school based on projected enrollment was reduced by 3%. However, for FY2010, the personnel points were reduced by an additional 3%. This additional 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. Despite the reduction in allotments, schools will continue to receive positions to accommodate student growth, and student/teacher ratios will be kept within the limits set in state law.
- 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.

Despite the challenges of continued state revenue cutbacks, this budget provides the necessary resources for GCPS to continue its focus on becoming a system of world-class schools.

Summary of the Six Funds in the Total Budget

- ❖ **The General Fund** represents 65.5% 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 74.5% of the General Fund budget is targeted for instructional services. The General Fund budget is decreasing by 1.1% over the FY2009 budget, primarily due to lower budgeted expenditures. The budgeted expenditure per student is decreasing by 2.2% to \$8,244.

In the area of new funding, the proposed FY2010 budget includes approximately \$5.6 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:

- Funding for instructional materials and support for student growth and the opening of nine new schools
- Various instructional and operational start-up costs associated with the opening of nine new schools
- Additional operational and maintenance support for transportation, grounds, and buildings.

Despite the revenue constraints placed on the budget, the following initiatives funded in previous budget years are recommended for continued funding. Many of them provide the local schools with resources that are above and beyond what is included in the state's funding formulas. They include:

- Daily planning time for elementary teachers
- Transition points to assist students who have not been successful passing the Gateway assessments
- Targeted support for the growing limited-English-proficient student population
- Elementary and middle school academic summer school sessions
- Intervention points to provide additional personnel for schools with high poverty or mobility rates
- Opportunities for accelerated instruction for advanced and gifted students
- Elementary school Reading Recovery teachers and reading specialists at all levels
- AKS Continuous Quality Improvement Model staff development
- Four foreign language interpreters
- Technology support for the internet; business systems, including PeopleSoft and the SASI student information system; instructional initiatives like StART (Student Assessment Reporting Tool) and online Individualized Education Plans (IEPs) for special education students; remote network access for staff; and increased communication capabilities
- System-wide operation of the Benchmark Assessment Program to provide targeted student learning extensions and/or interventions.

In spite of budget reductions, a strong commitment to professional learning continues to be evident with this budget as approximately \$4.2 million is earmarked for various learning opportunities for teachers and other staff members. Numerous staff development activities are funded and scheduled to take place over the summer and during the school year to support the classroom teachers in using effective instructional strategies and processes.

The General Fund, as recommended, is funded with projected state revenue in the amount of \$702.4 million and projected local revenue in the amount of \$623.0 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. At this time, neither state nor local revenue estimates are finalized.

- ❖ **The Special Revenue Fund** in the FY2010 budget is projected to be \$69.6 million, a decrease of \$1.3 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.
- ❖ **The Capital Projects Fund** in the FY2010 budget totals \$329.7 million, an increase of \$7.5 million from the FY2009 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 FY2010 will be \$192.7 million, an increase of \$109.3 million from the FY2009 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) Series 2008 general obligation bonds approved by voters in February, 2008. Nearly all of the budgeted increase for FY2010 is due to the first principal payment of \$100 million on the Series 2007 bonds. This principal payment will be made 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 \$86.1 million for FY2010.
- ❖ **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 \$12.1 million for FY2010.

Vision:

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:

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.

Achieving the mission

The Gwinnett County Board of Education adopted seven 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
FY2010 Budget Calendar

October 7, 2008 – Student count date for FTE funding

October 9, 2008 – Adopt budget development calendar for fiscal year 2010

December 1, 2008 - Complete FY 2009 mid-year salary/position budget amendment

No later than December 19, 2008 - Distribute budget development packages to program managers

December 22, 2008 - February 2, 2009 - Prepare program budget requests

February 2, 2009 - Central Office budget managers submit completed proposed budget requests to Budget Office

February 3 - 26, 2009 - Prepare budget booklets/distribute to cabinet

March 2, 2009 - Superintendent and Cabinet meet to discuss FY2010 budget requests

March 6, 2009 – Superintendent’s Recommendations due to Budget Office

March 9 - 25, 2009 - Preparation and printing of Superintendent's recommended budget

April 1 - 2, 2009 - Distribute Superintendent's recommended budget document to the Board members and provide individual briefings

April 18, 2009 - Board budget work session (Saturday)

April 21, 2009 - Board budget work session; adoption of tentative budget; (Area Board Meeting)

April 27, 2009 - Copies of Superintendent’s recommended budget available for public

April 30 and May 3, 2009 - Publish budget advertisement in newspaper

May 7, 2009 - First Public Hearing on Budget

May 14, 2009 - Second Public Budget Hearing; Final Budget Adoption; and Adoption of Tentative millage rate

June 2009 – Final Adoption of millage rate

September 2009 – Transmit adopted budget to State Department of Education

FY 2002

The M & O millage rate increased from 17.12 to 18.62, and the debt service millage rate decreased from 2.05 to 1.80. A minimum 4.5% salary increase was given to all employees regardless of job category.

To provide a quality education for over 116,000 students and maintain our facilities, the budget provided funding for over 1,000 growth positions. The budget accommodated over 6,000 additional students, and another 485,000 square feet of building space as 84 additional classrooms came on line. These classrooms were in addition to those at the new Norcross High School, which opened in August 2001.

Materials were funded for eighth-grade honors algebra and all high school mathematics, technical education, and computer science courses. The materials included software, graphing calculators, and other lab activity materials. Also included were funds to review and pilot mathematics materials for grades one through seven, as well as technical education and computer science materials for the middle school grades. In total, the FY2002 budget recommended \$12.3 million to purchase newly adopted textbooks, in addition to growth and replacement textbooks and materials for all subject areas.

To assist with the administration of the Special Education program at the school level, the budget included seventeen master teachers. The per-pupil instructional materials allotment was increased for the first time in several years. Improvements to the personnel allotment formulas were realized at all levels. The Technology Support Technician (TST) positions were allotted based on enrollment rather than on a per-school basis. The budget removed caps on the allotment of clerical positions at all levels, and the caps on the allotment of assistant principal and counselor earnings at the elementary and middle levels. The rate of pay recommended for a substitute with a four-year degree was increased to \$75 per day. Substitutes were funded for Media Specialists as well. To assist bus drivers in dealing with discipline issues on the bus, an assistant principal on special assignment was added to the Transportation Department staff, to train drivers in the area of student management, and to act as a liaison between the Transportation Department and the local schools.

System-level support was provided for the local school TSTs in the form of four “customer call analysts.” A technology coordinator on special assignment was added to develop, design, and implement a multilevel, multiyear staff development plan for technology use and integration. In the support areas of the Division of Human Resources and the Division of Business and Finance, a comprehensive human resource, payroll, finance, procurement system was recommended in the FY2002 budget.

FY 2003

The M & O millage rate remained at 18.62, and the debt service millage rate decreased from 1.80 to 1.68. The budget provided for approximately 900 growth positions to support 7,000-plus additional students. In line with salary recommendations from the State, teachers, counselors, and media specialists realized a minimum 3.25% increase in pay, while all other employees earned at least a 2.25% increase. Funding in the amount of \$8.4 million was provided to fund 135 teacher points, which would allow planning time for all regular classroom teachers in grades 1-5. The

recommendation to provide elementary planning time was based on an extensive study conducted by a team of elementary principals and represented the most cost-effective approach to implementing this major improvement.

In the curriculum areas, over \$12 million was budgeted for the purchase of new textbooks. Included in this budget were recently adopted instructional materials in the subject areas of mathematics (grades 6, 7 and 12); science (grades 3 and 4); and technical education and computer science for grades 6 through 12. Twenty-four new computer science labs in the middle schools were furnished with materials and software, which was funded through the 2002 SPLOST. The \$12 million also included funding for textbook purchases for the seven new elementary schools and one new high school scheduled to open in August 2003, and to meet the normal growth and replacement needs in all subject areas. Funding for six additional teachers trained in the Reading Recovery program was provided, which allows for approximately 70 more students to be served in the program. The budget also provided for an additional position in the Science program, to assist in the implementation of the new core materials in grades 3 and 4, select core materials for other grades, and assist the administrators at existing and future schools with the budgeting for and the selection of science equipment and materials.

Funds to implement the PeopleSoft Administrative Information System (AIS) were provided. Two new positions in the Business and Finance division, and two new positions in the Information Management Division, were provided to provide necessary support for the AIS project.

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.

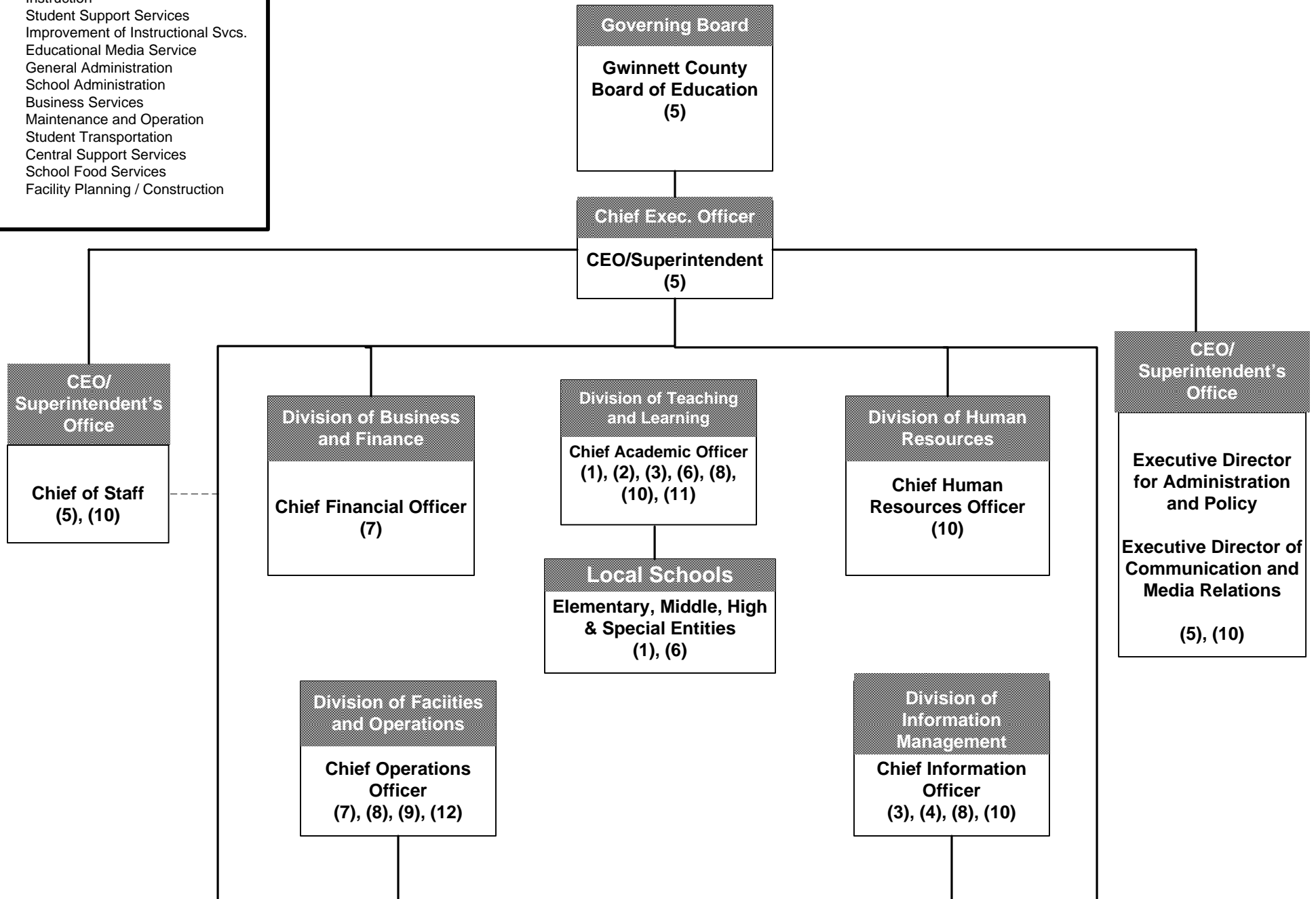
Budget planning included the continued state revenue reductions which began in FY03. The “temporary QBE reduction” was budgeted at \$13.4 million. Knowing that QBE revenue reductions would likely continue and any new state funding would be earmarked for salary increases for teacher’s, the school system 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

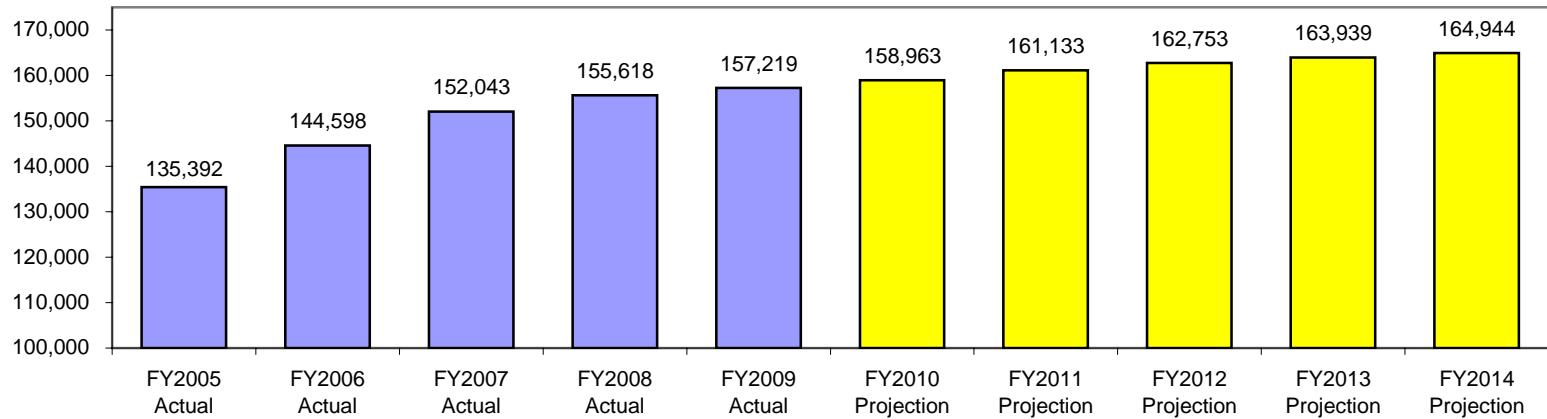
BUDGET OR ACCOUNTING FUNCTION:

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



Projected Enrollment Five Year Projection					
	FY2010	FY2011	FY2012	FY2013	FY2014
Enrollment	158,963	161,133	162,753	163,939	164,944
Change from prior year	1,744	2,170	1,620	1,186	1,005

History of Enrollment Five Year History					
	FY2005	FY2006	FY2007	FY2008	FY2009
Enrollment	135,392	144,598	152,043	155,618	157,219
Change from prior year	6,378	9,206	7,445	3,575	1,601



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."

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 improvements permanently affixed thereto, 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 and total household income cannot exceed \$10,000 with exclusions for retirement and social security up to the maximum amount allowed by social security. 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 and total household income cannot exceed \$10,000 with exclusions for retirement and social security up to the maximum amount allowed by social security. 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 Veteran's Administration to be 100% disabled due to service. 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 police officer or firefighter killed in the line of duty. A 100% exemption is provided for regular school and school bond taxes.

Surviving Spouse Exemption (SS) – 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.

Disability Exemption (L1) Homeowners of any age who are 100% 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 and whose net income for claimant and spouse does not exceed \$10,000 with exclusions for retirement and social security pay up to the maximum amount allowed by social security. 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. Total household income cannot exceed \$25,000 with exclusions for retirement and social security pay up to the maximum allowed by social security. This exemption applies to the house and one acre of property. Claimants are exempt from all school and school bond tax.

Tag Tax

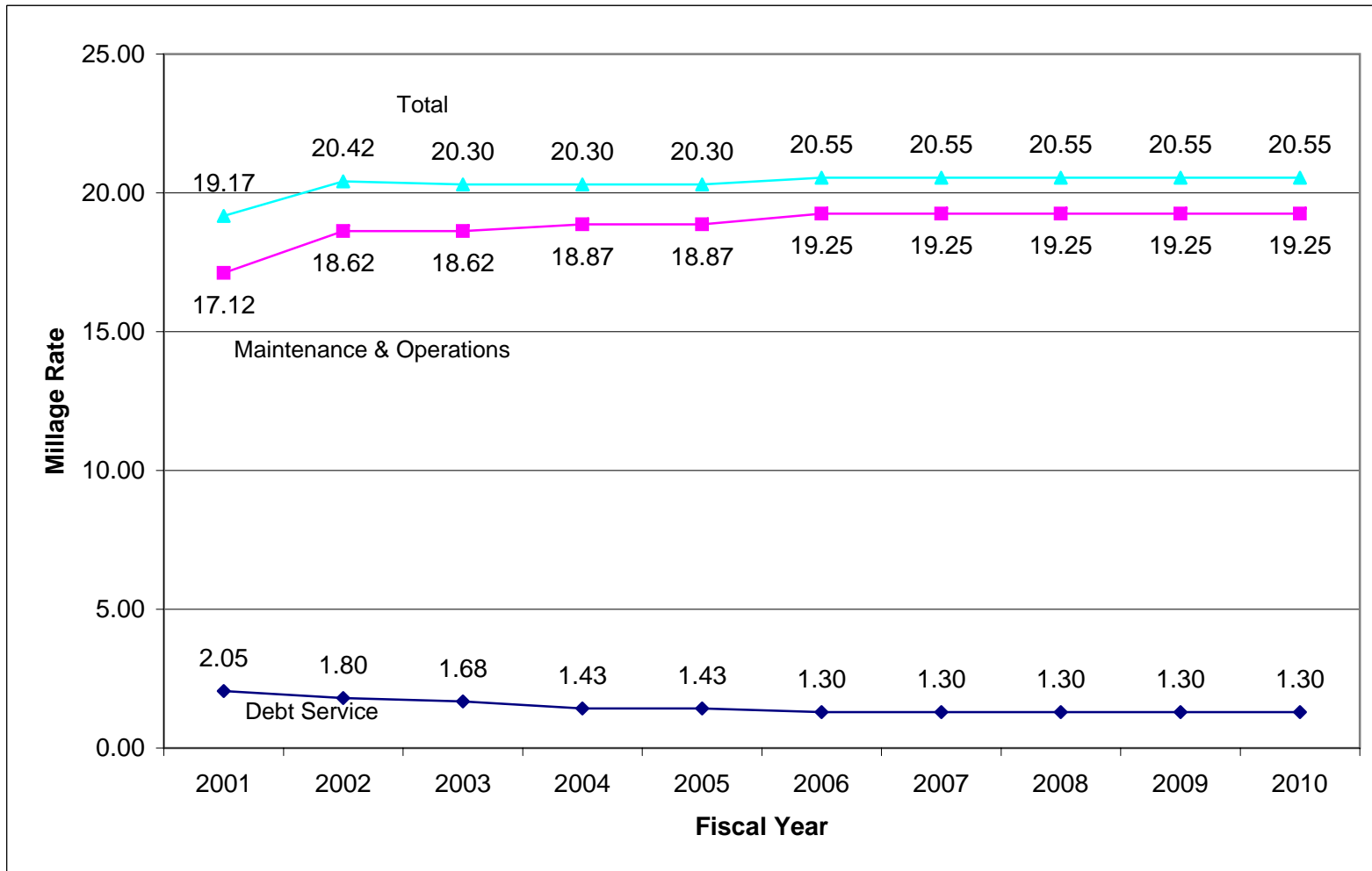
Georgia law requires that motor vehicle ad valorem taxes be paid at the time of purchase of auto tag renewal decals. The ad valorem tax is assessed at 40% based on a combination of the fair market value and wholesale value of the vehicle. This assessed value multiplied by a millage rate determines the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

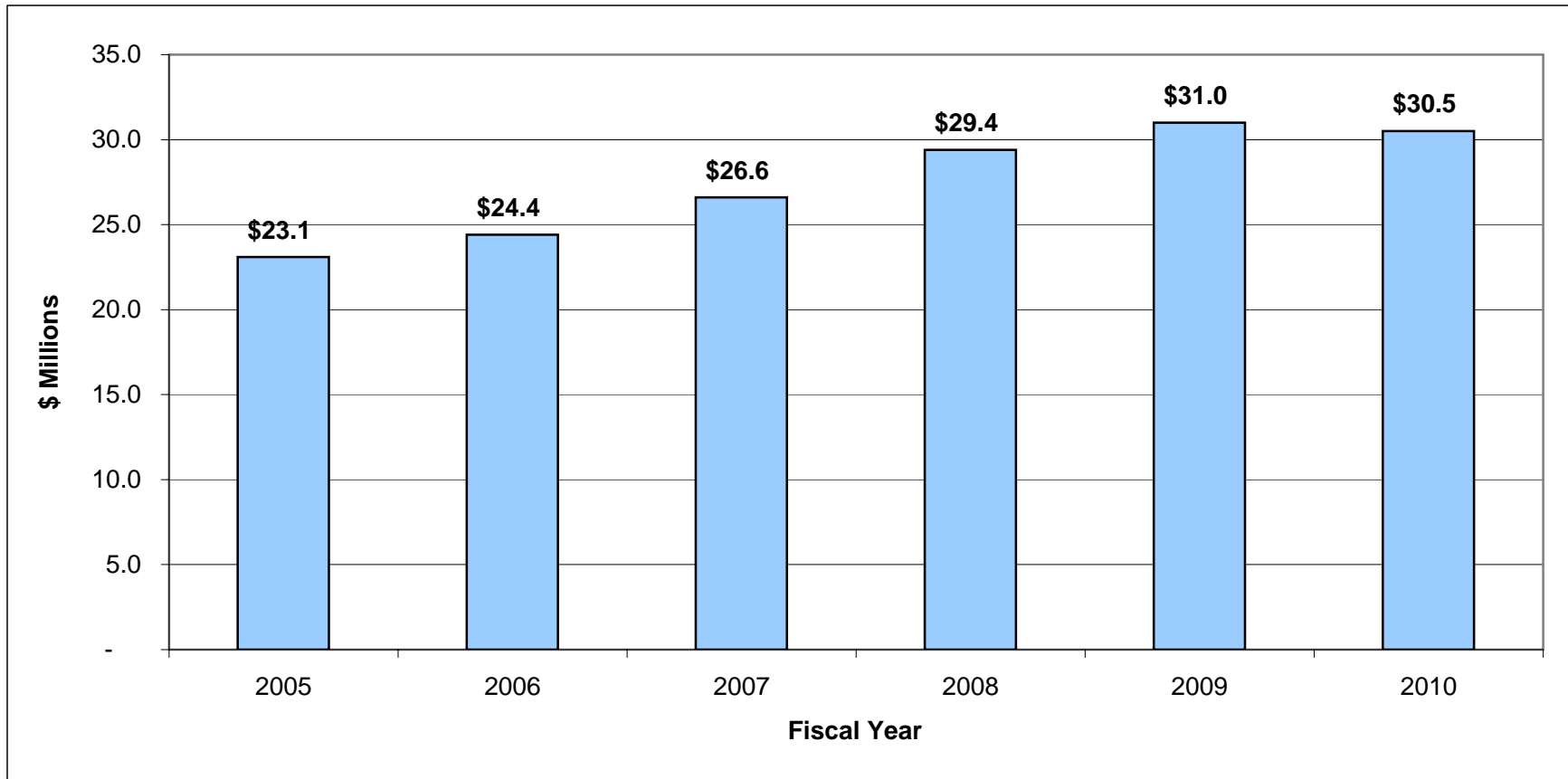
Intangible Recording Tax

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.





	<u>2005 - 2006</u>		<u>2006 - 2007</u>		<u>2007 - 2008</u>		<u>2008 - 2009</u>		<u>2009 - 2010</u>	
M&O	19.25		M&O	19.25	M&O	19.25	M&O	19.25	M&O	19.25
Debt	1.30		Debt	1.30	Debt	1.30	Debt	1.30	Debt	1.30

\$100,000 Home

M&O:	\$ 693.00		\$ 693.00		\$ 693.00		\$ 693.00		693.00
Debt Service:	52.00		52.00		52.00		52.00		52.00
Total:	<u>745.00</u>		<u>745.00</u>		<u>745.00</u>		<u>745.00</u>		<u>745.00</u>

\$150,000 Home

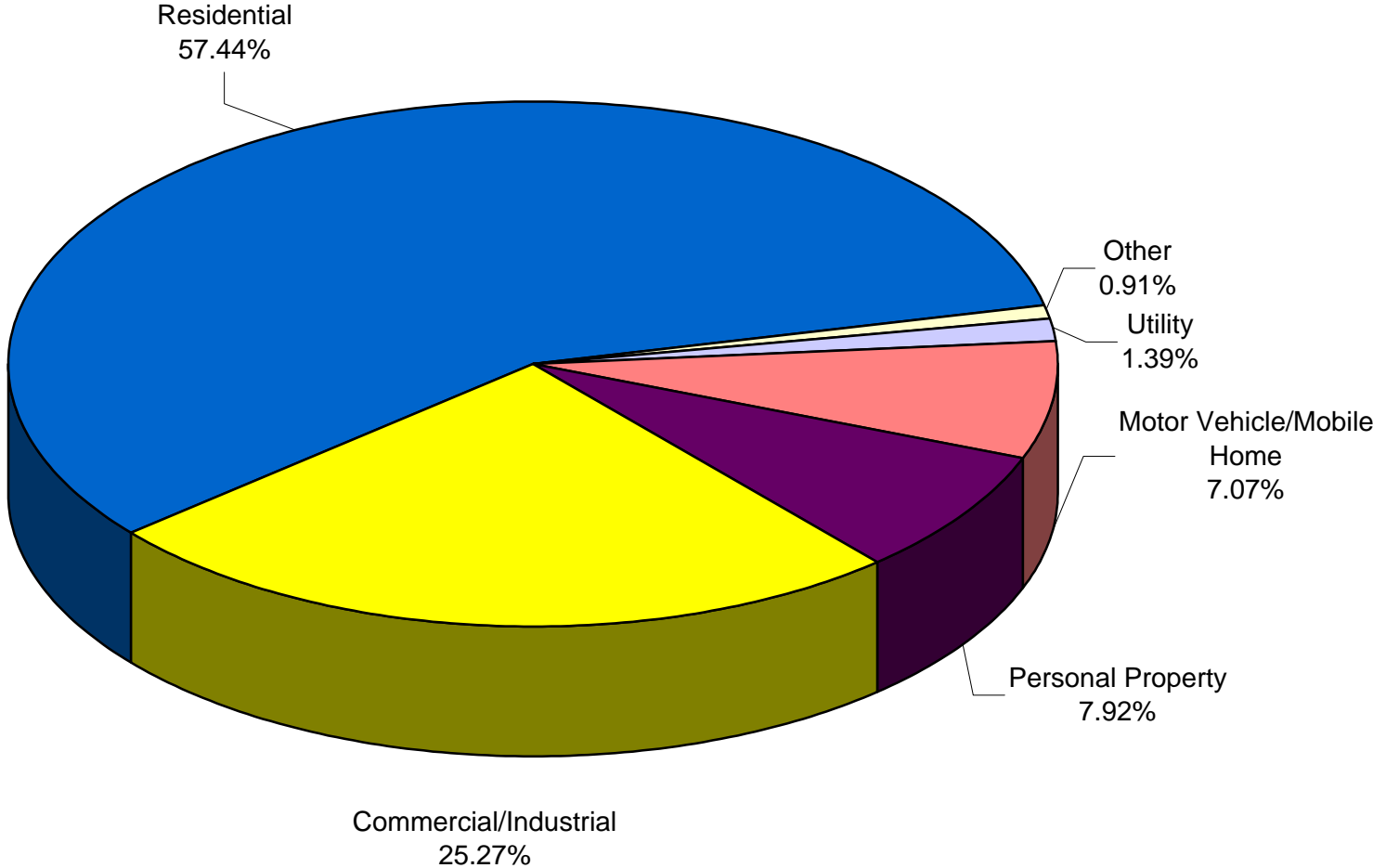
M&O:	\$ 1,078.00		\$ 1,078.00		\$ 1,078.00		\$ 1,078.00		1,078.00
Debt Service:	78.00		78.00		78.00		78.00		78.00
Total:	<u>1,156.00</u>		<u>1,156.00</u>		<u>1,156.00</u>		<u>1,156.00</u>		<u>1,156.00</u>

\$200,000 Home

M&O:	\$ 1,463.00		\$ 1,463.00		\$ 1,463.00		\$ 1,463.00		1,463.00
Debt Service:	104.00		104.00		104.00		104.00		104.00
Total:	<u>1,567.00</u>		<u>1,567.00</u>		<u>1,567.00</u>		<u>1,567.00</u>		<u>1,567.00</u>

\$250,000 Home

M&O:	\$ 1,848.00		\$ 1,848.00		\$ 1,848.00		\$ 1,848.00		1,848.00
Debt Service:	130.00		130.00		130.00		130.00		130.00
Total:	<u>1,978.00</u>		<u>1,978.00</u>		<u>1,978.00</u>		<u>1,978.00</u>		<u>1,978.00</u>



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 FY2010 weights and estimated FY2010 values are:

<u>Program</u>	<u>FY2010 Weight</u>	<u>FY2010 Value</u>
Kindergarten	1.6596	\$ 4,507
Kindergarten Early Intervention	2.0510	\$ 5,570
Grades 1-3	1.2859	\$ 3,492
Grades 1-3 Early Intervention	1.8039	\$ 4,899
Grades 4-5	1.0325	\$ 2,804
Grades 4-5 Early Intervention	1.7982	\$ 4,883
Grades 6-8	1.0163	\$ 2,760
Middle School Programs	1.1216	\$ 3,046
Grades 9-12	1.0000	\$ 2,716
Vocational Labs	1.1843	\$ 3,216
Special Ed. - Category I	2.3954	\$ 6,505
Special Ed. - Category II	2.8178	\$ 7,652
Special Ed. - Category III	3.5897	\$ 9,748
Special Ed. - Category IV	5.8227	\$ 15,812
Special Ed. - Category V	2.4592	\$ 6,678
Gifted	1.6681	\$ 4,530
Remedial Education	1.3133	\$ 3,567
Alternative Education	1.6034	\$ 4,354
ESOL Program	2.5327	\$ 6,878

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. Current budget estimates are approximately \$7.0 million in FY2010.

◆ 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 FY2010, the "Five Mill Buy In" for Gwinnett County Public Schools will increase by \$2.2 million to \$153.0 million.

◆ Educational Equalization Funding Grant

- Equalization grants are additional State funds earned by school districts whose property "wealth per student" (WPS) is below the 75th percentile of all districts in the State. The WPS of the district which is at the 75th percentile is the amount to which all lower ranking districts are equalized. This is a change from previous years when the cut-off for earning equalization dollars was at the 90th percentile.
- 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, FY09 and will qualify again for FY10. The projected state funding for FY10 under the existing state QBE funding formula is \$38.0 million. However, the Governor's original budget recommendations included a change to the equalization grant funding formula resulting in the reduction in funding for Gwinnett County Public Schools of approximately \$10.1 million. Therefore, the current FY10 budget estimate includes a revenue projection of only \$27.9 million for the equalization grant. Should these state funding assumptions change, the proposed budget will be adjusted prior to final approval by the Gwinnett County Board of Education.
- Gwinnett County currently ranks 56th out of 180 school districts state-wide in WPS.

Category	Elementary	Middle	High
Kindergarten Teacher	Kindergarten FTE divided by 16.5	n/a	n/a
Early Intervention Program (EIP)	FTE for EIP students in Grades K-5 divided by 14	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 17.66 Grades 4-5: FTE divided by 23	FTE in grades 6-8 divided by 20.25	FTE in grades 9-12 divided by 21.96
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 GRADES 1-5 POINTS 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 20
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	See point value chart.	
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 12 If the calculation is less than 1.0, the value will be rounded to 1.0.	Gifted FTE divided by 12 If the calculation is less than 1.0, the value will be rounded to 1.0.	Gifted FTE divided by 12 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 One-half (1/2) band director for schools with an enrollment of <500. One band director for schools with enrollment ≥500 but <900. Above 900 enrollment, schools are expected to use the "extra" points to cover 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 16.5 See point value chart	n/a	n/a
Kindergarten EIP Paraprofessional	Kindergarten EIP FTE divided by 19 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 III Intervention	1.0 point for each elementary, middle and high school that can be used for Language Arts, Math, Social Studies and Science. (Does not include Buice, both GIVE Centers, Hooper, Maxwell HS of Technology, Monarch and Oakland Meadow.)												
Type IV Intervention (Special Education Self Contained Units)	<table border="0"> <tr> <td>Number Sp Ed</td> <td>Extra</td> </tr> <tr> <td>Self Contained Units:</td> <td>Points:</td> </tr> <tr> <td>5 - 7</td> <td>0.25</td> </tr> <tr> <td>8-10</td> <td>0.50</td> </tr> <tr> <td>11+</td> <td>1.00</td> </tr> </table> (Does not include Buice, both GIVE Centers, Hooper, Maxwell HS of Technology, Monarch and Oakland Meadow.)	Number Sp Ed	Extra	Self Contained Units:	Points:	5 - 7	0.25	8-10	0.50	11+	1.00		
Number Sp Ed	Extra												
Self Contained Units:	Points:												
5 - 7	0.25												
8-10	0.50												
11+	1.00												
Results Based Evaluation System (RBES)	Single year benefit of 1.0 teacher point or monetary equivalent or combination of the two. Measured by RBES.												
Graduation Coach	n/a	One Graduation Coach for each middle school.	One Graduation Coach for each high school except for Maxwell HS of Technology.										
English to Speakers of Other Languages (ESOL)	<p><u>K-3</u></p> <p>State Maximum Class Size 11 Max No. segments/day with 5 classes 55 1:42 Segments</p> <p><u>4-5</u></p> <p>State Maximum Class Size 14 Max No. segments/day with 5 classes 70 1:42 Segments</p>	<p><u>6-8</u></p> <p>State Maximum Class Size 14 Max No. segments/day with 5 classes 70 1:60 Segments</p>	<p><u>9-12</u></p> <p>State Maximum Class Size 18 Max No. segments/day with 5 classes 90 1:72 Segments</p>										
Interrelated Resource	<p><u>K-5</u></p> <p>State Maximum Class Size 7 Max No. segments/day with 5 classes 35 1:30 Segments</p>	<p><u>6-8</u></p> <p>State Maximum Class Size 7 Max No. segments/day with 5 classes 35 1:35 Segments</p>	<p><u>9-12</u></p> <p>State Maximum Class Size 7 Max No. segments/day with 5 classes 35 1:35 Segments</p>										
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												
Budget Adjustment	The adjustment is taken from the total amount of regular education points.												

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
Data Administrator - Elementary - Title I Schools Only	1.25
Data Administrator - Middle/High - Title I 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

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 @ FY11 projected enrollment

Textbooks & Property Inventory Management

Funds allocated by school @ FY10 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/month per singlewide classrooms, \$50/month per doublewide classrooms

Math Supplies

\$2.44 per student for math consumable supplies

Science Supplies

\$4.08 per student for science consumable supplies

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

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 @ FY11 projected enrollment

Textbooks & Property Inventory Management

Funds allocated by school @ FY10 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/month per singlewide classrooms, \$50/month per doublewide classrooms

Math Supplies

\$4.00 per student for math consumable supplies

Science Supplies

\$5.02 per student for science consumable supplies

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

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 @ FY11 projected enrollment

Textbooks & Property Inventory Management

Funds allocated by school @ FY10 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/month per singlewide classrooms, \$50/month per doublewide classrooms

Math Supplies

\$4.00 per student for math consumable supplies

Science Supplies

\$7.31 per student for science consumable supplies

Elementary Schools**In-house Printing**

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

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

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 (Gr 2-5)

EIP Program Support

\$500 per school for state mandated support programs

Early Childhood Program Supplies (Pre-K)

\$500 per facility based teacher

\$300 per SLP

\$150 per IEP Writer

\$1,500 per Assessment Team

Middle Schools**In-house Printing**

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

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

International Baccalaureate

\$52,315 for Pinckneyville Middle School

\$52,315 for Summerour Middle School

After School Detention

\$3,900 per school

High Schools**In-house Printing**

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

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

International Baccalaureate

\$95,124 for Norcross High School

SACS Honorarium

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

SACS Travel

\$1,000 per school if scheduled for SACS review

Other Supplies

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

Substitutes - GHSA

\$1.00 per HS student per school

Activity Bus Driver

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

One-time allocations for new schools:**Counselors/Guidance**

\$1,700 per new school for supplies.

New School Allocation

\$5,000 per new school first year only.

Language Arts Supplies

\$15,000 per new school for materials

Counselors/Guidance

\$1,700 per new school for supplies.

New School Allocation

\$5,000 per new school first year only.

Language Arts Supplies

\$15,000 per new school for materials

Counselors/Guidance

\$1,700 per new school for supplies.

New School Allocation

\$5,000 per new school first year only.

Language Arts Supplies

\$15,000 per new school for materials

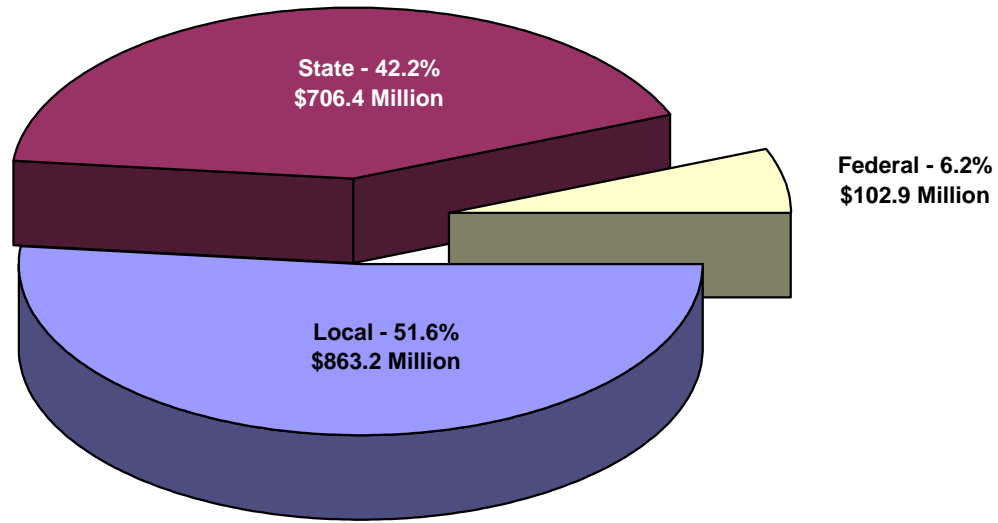
Salary Scale Step	Years of Experience	B-4	T-4	B-5	T-5	T-6	T-7
E	0,1,2	35,603	38,895	39,927	43,855	48,879	54,109
1	3	35,603	39,588	40,575	44,722	49,852	55,189
2	4	35,603	40,193	41,153	45,602	50,842	56,288
3	5	35,603	40,996	42,103	46,927	52,327	57,935
4	6	35,603	42,328	43,469	48,458	54,046	59,844
5	7	35,603	43,811	44,991	50,163	56,496	61,965
6	8	35,603	45,317	46,534	51,895	58,453	64,725
7	9	35,603	47,046	48,306	53,884	60,699	67,217
7	10	35,603	47,908	49,216	54,875	61,819	68,462
L1	11	35,603	48,715	49,968	55,795	62,842	69,590
L1	12	35,603	49,436	50,828	56,633	63,804	70,665
L2	13	35,603	50,272	51,612	57,586	64,865	71,835
L2	14	35,603	51,017	52,495	58,451	65,860	72,947
L3	15	35,603	51,885	53,310	59,440	66,961	74,162
L3	16	35,603	52,655	54,221	60,334	67,988	75,308
L4	17	35,603	53,556	55,069	61,361	69,131	76,570
L4	18	35,603	54,351	56,008	62,284	70,192	77,755
L5	19	35,603	55,285	56,891	63,349	71,379	79,067
L5	20	35,603	55,796	57,499	63,943	72,061	79,827
L6	21	35,603	57,679	59,389	66,098	74,480	82,506
L6	22	35,603	58,123	59,741	66,595	75,028	83,104
L6	23	35,603	58,593	60,112	67,122	75,606	83,736
L6	24	35,603	58,967	60,405	67,542	76,064	84,239
L6	25	35,603	59,312	60,677	67,929	76,497	84,702
L6	26	35,603	59,671	60,962	68,333	76,943	85,187
L6	27	35,603	59,977	61,204	68,675	77,324	85,601
L6	28	35,603	60,268	61,433	68,998	77,681	85,998
L6	29	35,603	60,567	61,670	69,332	78,051	86,402
L6	30 +	35,603	60,825	61,873	69,620	78,368	86,749

Gwinnett County Public Schools

Total Budget

FY2010 Public Budget Document

Total Revenue \$1,672.5 Million



(all figures in the table below are in millions)

Local:

Property Taxes:		
Operations	\$	583.0
Debt Service		39.8
SPLOST		156.5
Interest Income		7.7
Lunch Sales		29.5
Local School Income		9.0
Other Local Revenue		<u>37.7</u>
Total \$		863.2

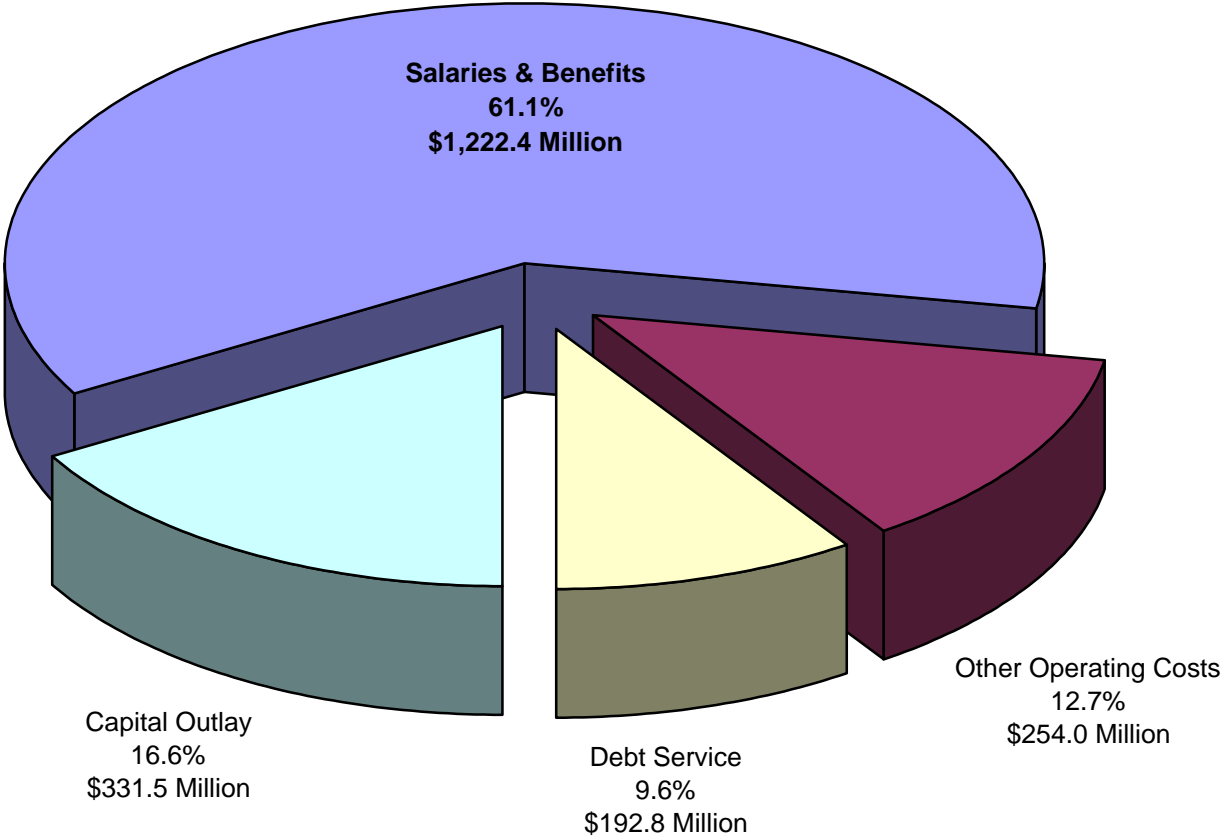
State:

QBE Revenue:	\$	700.0
School Lunch Grants:		3.9
PreK - 12 Grants		<u>2.5</u>
Total \$		706.4

Federal

School Lunch	\$	47.0
PreK - 12 Grants		55.0
Post Secondary		<u>0.9</u>
Total \$		102.9

Total Expenditures \$2,000.7 Million



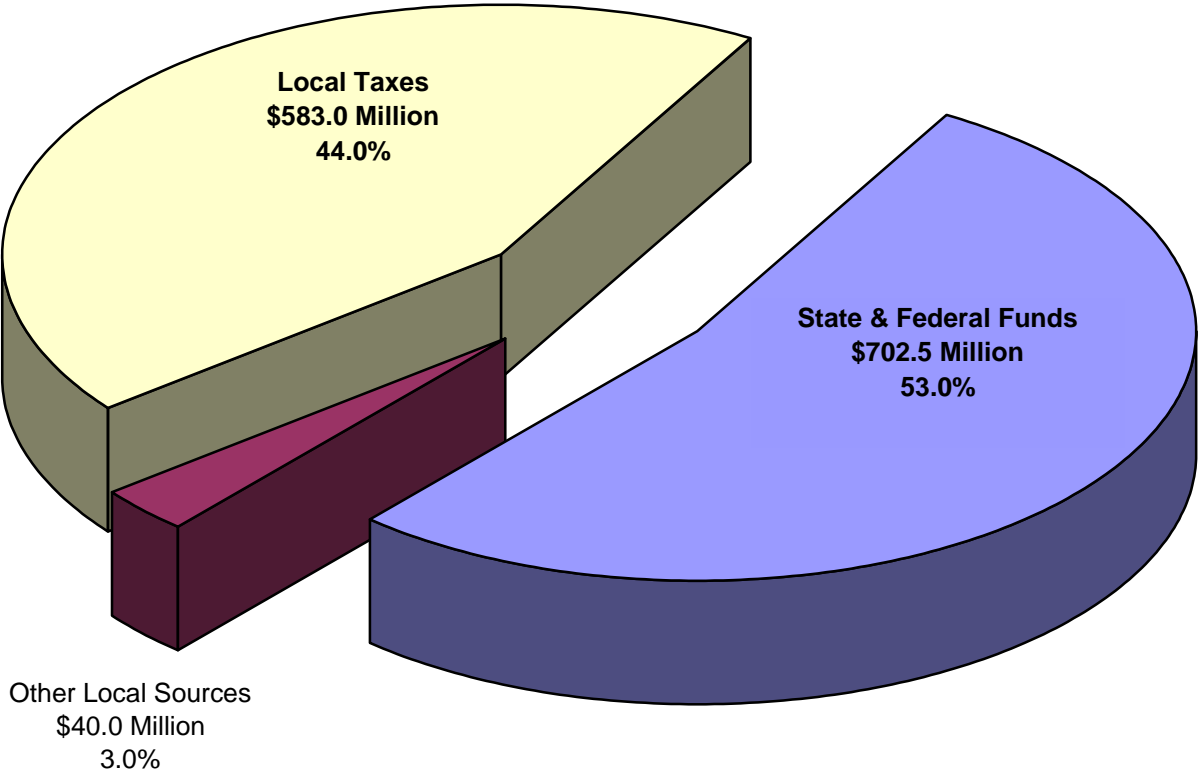
	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Enterprise Fund</u>	<u>Internal Service Fund</u>	<u>Consolidated Funds</u>
<u>Anticipated Funds Available</u>							
Local Taxes	\$ 582,985,568	\$ -	\$ 35,500,667	\$ 160,754,062	\$ -	\$ -	\$ 779,240,297
Other Local Sources	40,027,335	2,655,859	2,800,000	575,000	29,824,066	8,048,703	83,930,963
State Funding	702,364,701	155,904	-	-	3,844,084	-	706,364,689
Federal Funding	157,987	55,726,114	-	-	47,024,743	-	102,908,844
Total Revenue Anticipated	1,325,535,591	58,537,877	38,300,667	161,329,062	80,692,893	8,048,703	1,672,444,793
Transfers From Other Funds	-	11,073,142	2,919,144	35,741,888	-	4,043,377	53,777,551
Beginning Balance 7/1/2009	103,109,463	410,273	291,444,805	41,001,946	21,324,504	2,363,407	459,654,398
Total Funds Available	<u>\$ 1,428,645,054</u>	<u>\$ 70,021,292</u>	<u>\$ 332,664,616</u>	<u>\$ 238,072,896</u>	<u>\$ 102,017,397</u>	<u>\$ 14,455,487</u>	<u>\$ 2,185,876,742</u>
<u>Operating Budget Expenditures</u>							
Instruction	\$ 901,795,354	\$ 43,740,809	\$ -	\$ -	\$ -	\$ -	\$ 945,536,163
Student Support Services	29,463,069	6,716,941	-	-	-	-	36,180,010
Improvement of Instruction	24,624,138	10,070,988	-	-	-	-	34,695,126
Media Services	21,491,330	-	-	-	-	-	21,491,330
Subtotal - Instructional Services	977,373,891	60,528,738	-	-	-	-	1,037,902,629
General Administration	3,144,628	860,730	-	-	-	-	4,005,358
School Administration Services	80,103,975	3,213,175	-	-	-	-	83,317,150
Business Support Services	30,471,318	419,573	-	-	-	9,460,752	40,351,643
Maintenance & Operations	88,912,409	-	-	-	-	1,775,832	90,688,241
Transportation	86,536,951	515,000	-	-	-	800,000	87,851,951
Central Support Services	43,804,650	4,073,803	-	-	-	55,496	47,933,949
School Nutrition	-	-	-	-	86,053,846	-	86,053,846
Facility Planning/Construction	71,250	-	-	-	-	-	71,250
Total Operating Expenditures	1,310,419,072	69,611,019	-	-	86,053,846	12,092,080	1,478,176,017
Capital Projects	-	-	329,745,472	-	-	-	329,745,472
Debt Service	-	-	-	192,742,478	-	-	192,742,478
Total Expenditures	1,310,419,072	69,611,019	329,745,472	192,742,478	86,053,846	12,092,080	2,000,663,967
Transfers to Other Funds	15,116,519	-	2,919,144	-	-	-	18,035,663
Ending Balance 6/30/2010	103,109,463	410,273	-	45,330,418	15,963,551	2,363,407	167,177,112
Total Expenditures & End of Year Balances	<u>\$ 1,428,645,054</u>	<u>\$ 70,021,292</u>	<u>\$ 332,664,616</u>	<u>\$ 238,072,896</u>	<u>\$ 102,017,397</u>	<u>\$ 14,455,487</u>	<u>\$ 2,185,876,742</u>

Gwinnett County Public Schools

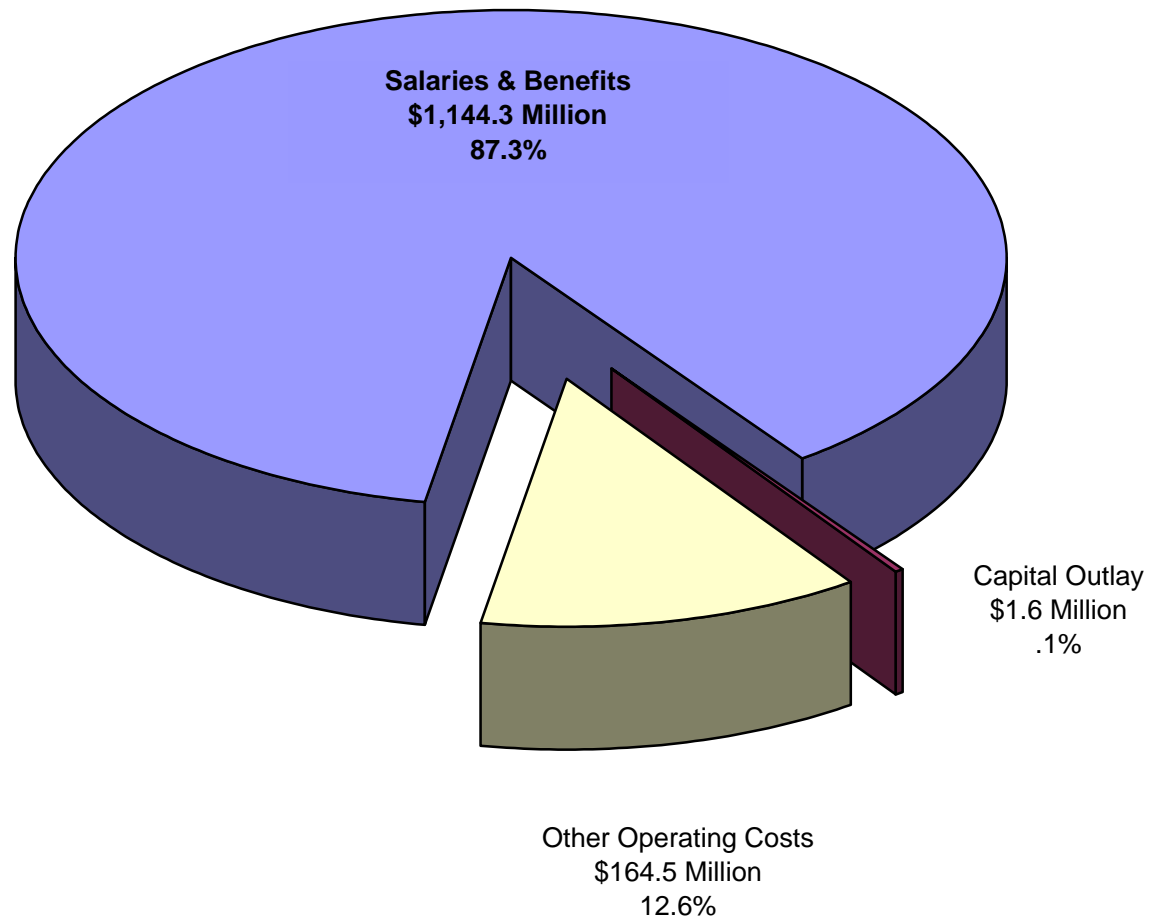
General Fund

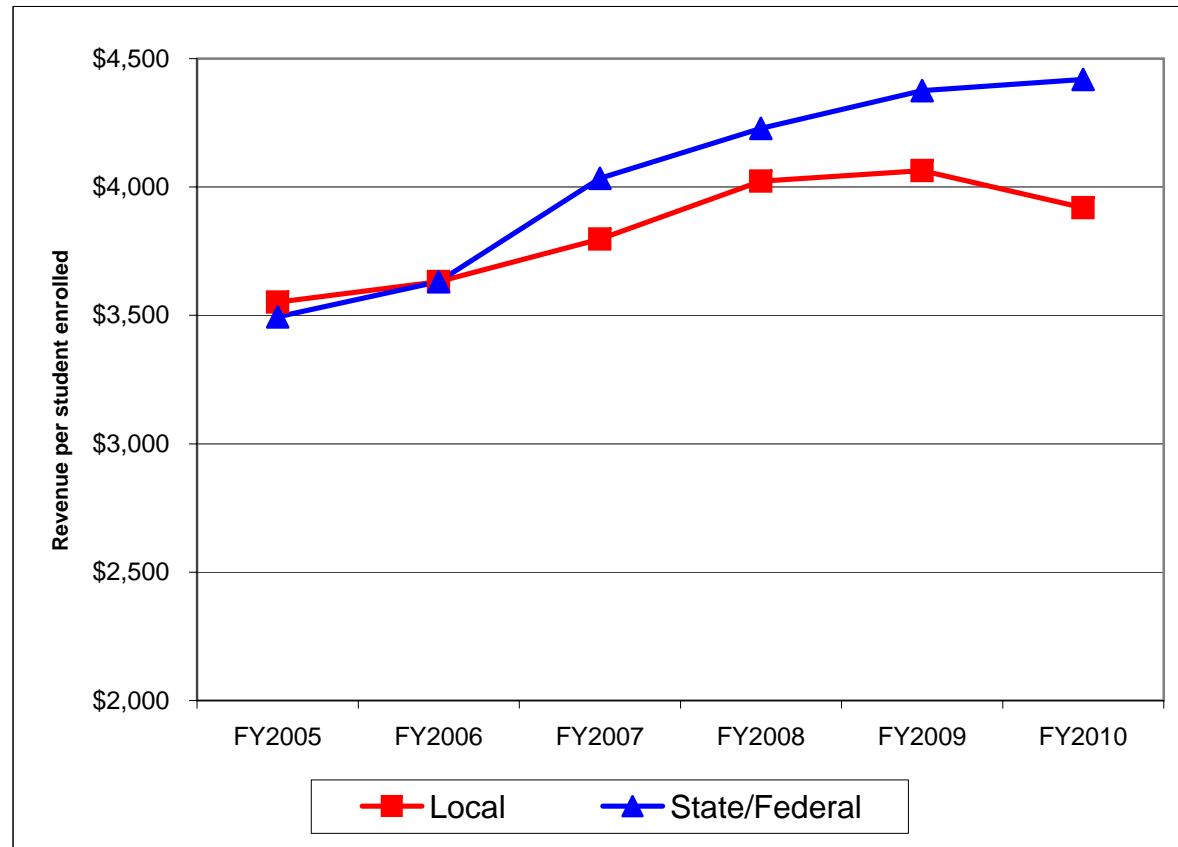
FY2010 Public Budget Document

Total General Fund Revenue \$1,325.5 Million

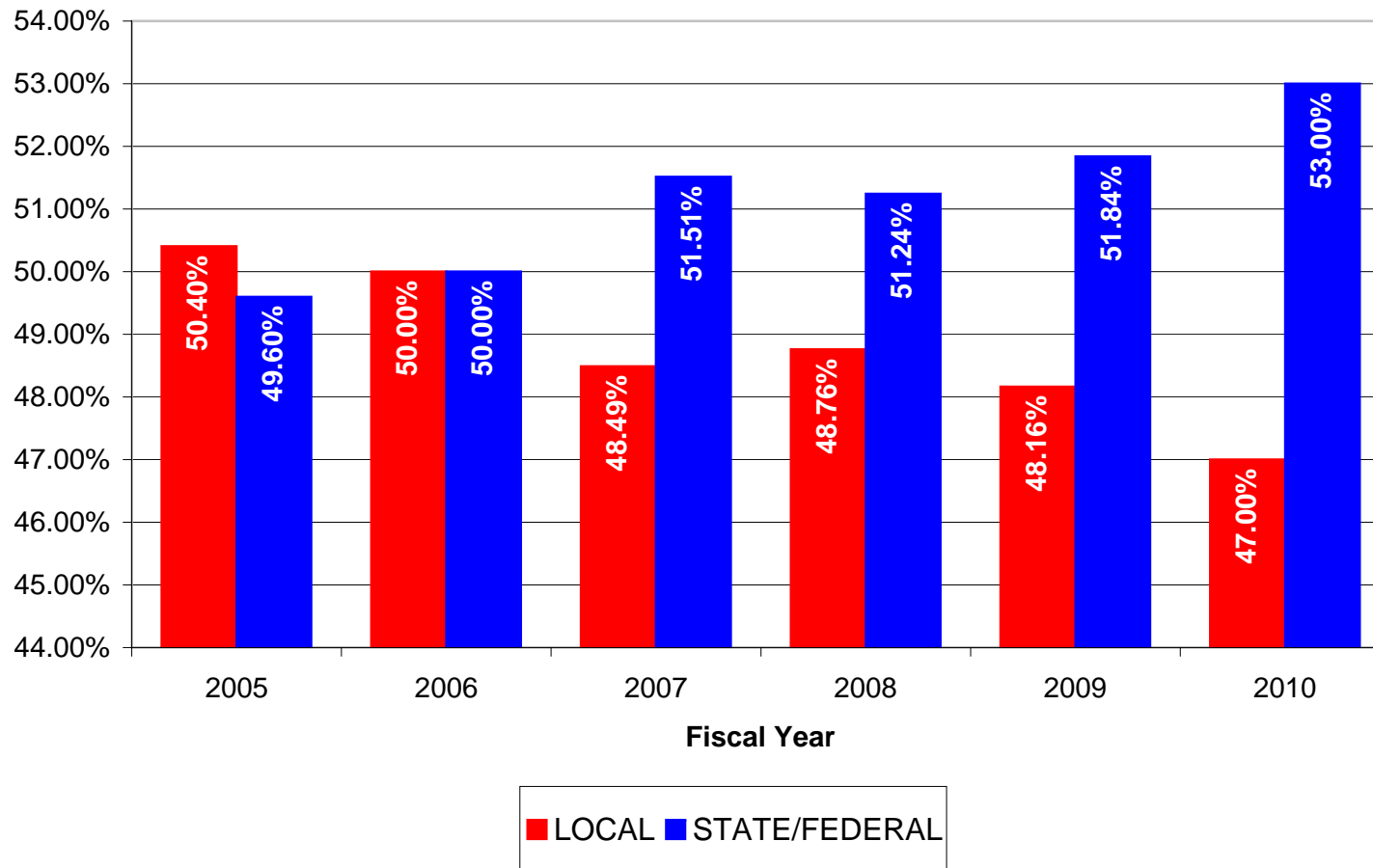


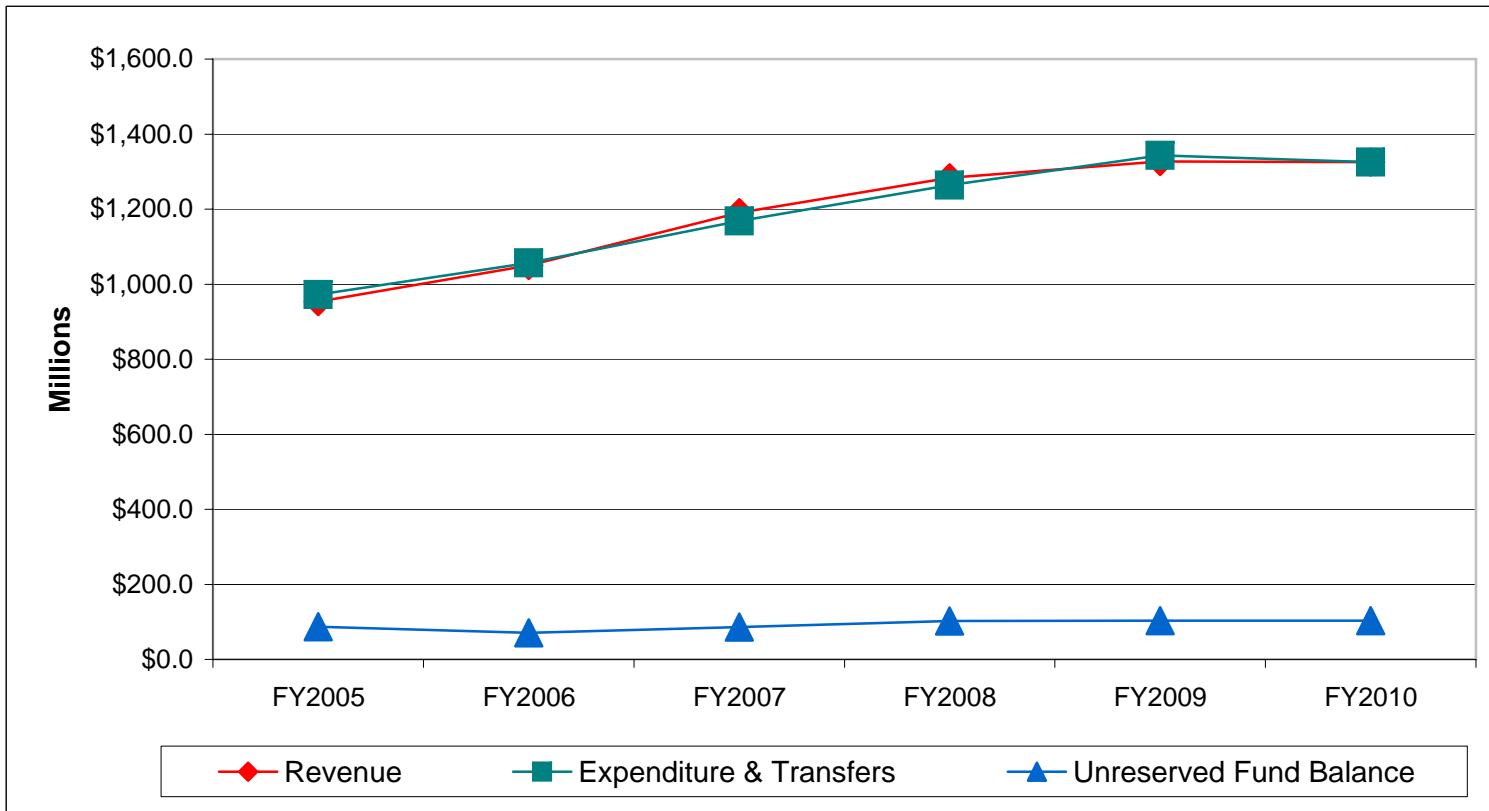
Total General Fund Expenditures \$1,310.4 Million





	<u>FY2005</u>	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>
Local	\$3,551	\$3,631	\$3,797	\$4,023	\$4,064	\$3,919
State/Federal	\$3,494	\$3,631	\$4,034	\$4,228	\$4,375	\$4,419
Total	\$7,045	\$7,262	\$7,831	\$8,251	\$8,439	\$8,338





(\$ in millions)

	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
Revenue	\$953.9	\$1,050.1	\$1,190.7	\$1,283.9	\$1,326.8	\$1,325.5
Expenditure & Transfers	\$972.2	\$1,056.4	\$1,168.4	\$1,263.8	\$1,343.0	\$1,325.5
Unreserved Fund Balance	\$86.6	\$71.1	\$86.0	\$102.0	\$103.1	\$103.1

Fund Balance as a percentage of

Expenditures & Transfers: 8.9% 6.7% 7.4% 8.1% 7.7% 7.8%



	<u>FY2005 Actual</u>	<u>FY2006 Actual</u>	<u>FY2007 Actual</u>	<u>FY2008 Actual</u>	<u>FY2009 Budget</u>	<u>FY2010 Budget</u>
Instruction	69.1%	68.9%	69.0%	69.7%	67.9%	68.8%
Student Support Services	1.9%	1.9%	1.8%	2.0%	2.3%	2.2%
Improvement of Instructional Services	1.7%	1.7%	1.7%	1.8%	2.0%	1.9%
Educational Media Services	1.7%	1.6%	1.5%	1.5%	1.6%	1.6%
Subtotal - Instructional Services	<u>74.4%</u>	<u>74.1%</u>	<u>74.0%</u>	<u>75.0%</u>	<u>73.8%</u>	<u>74.5%</u>
General Administration	0.2%	0.3%	0.2%	0.2%	0.2%	0.2%
School Administration	7.2%	7.2%	7.1%	7.2%	7.2%	6.2%
Business Support Services	2.8%	2.9%	2.9%	2.4%	2.3%	2.4%
Maintenance and Operations	6.0%	6.3%	6.1%	6.1%	6.4%	6.8%
Transportation	5.7%	5.7%	6.4%	6.0%	6.3%	6.6%
Central Support Services	3.7%	3.4%	3.3%	3.0%	3.5%	3.3%
Community Services Operations	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Debt Service	0.0%	0.1%	0.0%	0.1%	0.3%	0.0%
Total Operating Expenditures	<u><u>100.0%</u></u>	<u><u>100.0%</u></u>	<u><u>100.0%</u></u>	<u><u>100.0%</u></u>	<u><u>100.0%</u></u>	<u><u>100.0%</u></u>

	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
	Actual	Actual	Actual	Actual	Budget	Budget
<u>Local Revenue:</u>						
Ad Valorem Taxes	\$ 443,322,916	\$ 475,310,169	\$ 524,507,930	\$ 561,151,425	\$ 586,871,387	\$ 577,485,568
Other Taxes	4,663,446	6,087,942	5,486,809	16,501,694	10,000,000	7,000,000
Summer School Tuition / Online Campus	806,804	1,254,572	731,327	738,039	1,400,000	1,685,000
Interest Income	3,680,215	6,709,321	11,525,341	9,644,763	7,000,000	4,000,000
Local School Reimbursables	11,403,727	11,864,754	13,256,205	14,679,461	9,017,127	9,017,127
Other Local Revenue	16,936,547	23,787,555	21,823,638	23,263,054	24,705,788	23,825,208
Subtotal - Local Revenue	<u>480,813,655</u>	<u>525,014,313</u>	<u>577,331,250</u>	<u>625,978,436</u>	<u>638,994,302</u>	<u>623,012,903</u>
<u>State & Federal Revenue:</u>						
QBE	597,541,437	652,992,607	736,700,280	786,110,177	815,595,746	844,043,396
State Revenue Cut	(27,633,881)	(27,029,791)	(13,747,216)	(13,120,831)	(22,797,704)	(27,897,704)
State Categorical Grants	9,893,233	9,825,921	10,286,676	9,758,585	9,524,270	8,951,063
Five Mill Buy In	(116,167,360)	(122,684,739)	(132,057,674)	(140,379,743)	(150,851,945)	(153,034,811)
Equalization Grant	2,338,370	-	-	6,397,918	31,783,306	27,924,140
Other Dept. of Ed Grants	5,050,416	4,954,483	8,579,373	6,302,386	4,377,997	2,378,617
Funds from Other State Agencies	70,952	81,108	289,180	310,439	-	-
Federal Grants	2,027,555	6,914,376	3,289,503	2,523,099	157,987	157,987
Subtotal - State & Federal Revenue	<u>473,120,722</u>	<u>525,053,965</u>	<u>613,340,122</u>	<u>657,902,030</u>	<u>687,789,657</u>	<u>702,522,688</u>
Total Revenue Anticipated	953,934,377	1,050,068,278	1,190,671,372	1,283,880,466	1,326,783,959	1,325,535,591
Beginning Unreserved Fund Balance - July 1*	104,135,916	93,958,190	96,330,861	112,728,316	145,623,353	103,109,463
Designated Reserve Balances	23,648,450	15,607,461	6,945,210	12,796,505	-	-
Total Funds Available	<u>\$ 1,081,718,743</u>	<u>\$ 1,159,633,929</u>	<u>\$ 1,293,947,443</u>	<u>\$ 1,409,405,287</u>	<u>\$ 1,472,407,312</u>	<u>\$ 1,428,645,054</u>

* Beginning balance for FY2010 is projected

	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2010 Budget
<u>Operating Budget Expenditures:</u>						
Instruction	\$ 666,716,173	\$ 719,548,057	\$ 797,703,780	\$ 870,107,922	\$ 899,005,077	\$ 901,795,354
Student Support Services	18,455,026	19,701,651	21,318,825	24,875,729	29,886,452	29,463,069
Improvement of Instructional Services	16,368,783	17,225,408	19,824,667	22,263,679	26,971,439	24,624,138
Educational Media Services	15,688,135	16,466,017	16,917,812	19,047,667	21,442,344	21,491,330
General Administration	2,262,858	2,684,756	2,604,787	2,709,139	2,980,073	3,144,628
School Administration	69,684,553	75,375,641	82,280,410	89,751,613	94,962,903	80,103,975
Business Support Services	27,340,958	31,145,455	33,100,302	30,967,823	31,869,489	30,471,318
Maintenance and Operations	57,845,265	65,844,541	70,816,078	75,979,126	84,727,602	88,912,409
Transportation	55,520,765	59,914,963	73,434,443	74,554,649	83,020,832	86,536,951
Central Support Services	35,948,990	34,983,306	37,995,829	37,319,863	45,912,451	43,804,650
Community Services Operations	-	-	-	-	-	-
Facility Planning/Construction	14,999	4,680	98,812	113,281	75,000	71,250
Debt Service	-	707,033	101,485	919,035	4,010,000	-
Total Operating Expenditures	<u>965,846,505</u>	<u>1,043,601,508</u>	<u>1,156,197,230</u>	<u>1,248,609,526</u>	<u>1,324,863,662</u>	<u>1,310,419,072</u>
Transfers to Other Funds	6,306,588	12,756,351	12,225,391	15,172,408	18,163,508	15,116,519
Ending Unreserved Fund Balance - June 30**	86,567,852	71,129,695	86,044,738	102,046,308	103,109,463	103,109,463
Designated Reserve Balance	<u>22,997,798</u>	<u>32,146,375</u>	<u>39,480,084</u>	<u>43,577,045</u>	<u>26,270,679</u>	<u>-</u>
Total Expenditures & End of Year Balance	<u>\$ 1,081,718,743</u>	<u>\$ 1,159,633,929</u>	<u>\$ 1,293,947,443</u>	<u>\$ 1,409,405,287</u>	<u>\$ 1,472,407,312</u>	<u>\$ 1,428,645,054</u>

** Ending balance for FY2009 is budgeted as of December 2008.

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>FY2005</u>	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>
Teachers	8,958.12	9,619.14	10,034.32	10,665.51	10,587.48	10,535.68
Certified Substitutes	-	-	-	318.00	330.00	351.00
Parapros	1,475.17	1,601.28	1,646.79	1,389.89	1,165.13	1,323.66
Technology Specialists	208.55	223.40	222.42	232.86	233.92	251.79
Counselors	<u>283.90</u>	<u>289.05</u>	<u>309.44</u>	<u>321.96</u>	<u>309.07</u>	<u>315.50</u>
Total	10,925.74	11,732.87	12,212.97	12,928.22	12,625.60	12,777.63

In FY 2010, the average GCPS teacher will hold a Masters degree or higher advanced degree, have eleven years of teaching experience, and earn \$55,795 a year. With benefits, the total yearly teacher compensation package will average \$74,899. The change in the average teacher's total salary from FY2009 is an increase of 1.64%.

School counselors work with all of Gwinnett's students. Last school year, counselors conducted 49,436 classroom guidance lessons which focused on academic success, personal and social development, educational exploration, and career planning. In addition, counselors intervened in 4,944 crises system-wide such as physical and sexual abuse, teen pregnancies, and student deaths.

	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2010 Budget
Teachers	\$ 404,120,447	\$ 437,977,148	\$ 483,444,967	\$ 524,548,091	\$ 549,059,849	\$ 549,395,876
Certified Substitutes	8,369,532	8,916,958	9,796,767	10,823,567	11,098,278	11,575,888
Classified Substitutes	601,827	542,068	595,483	571,979	421,232	421,232
Extended Day Teachers	675,691	893,532	951,193	751,614	791,821	795,112
Extended Year	-	-	28,361	-	-	-
Art/Music/PE Teachers	23,974,772	25,896,237	27,912,188	29,148,144	29,974,487	30,466,068
Paraprofessionals	28,223,448	29,531,404	33,429,179	26,384,274	26,745,775	29,574,920
Technology Specialists	10,643,824	11,259,815	12,249,722	13,125,949	13,858,696	14,645,712
Elementary Counselors	6,603,185	7,282,038	7,792,519	8,410,464	8,287,862	8,064,804
Secondary Counselors	8,947,102	9,643,924	10,377,944	10,546,457	10,544,859	11,421,600
Other Salaries & Compensation	-	-	173,757	9,832	-	-
Health Insurance	54,644,396	63,627,894	81,364,672	96,026,185	100,429,728	106,366,399
Medicare	6,223,092	6,805,014	7,619,680	8,179,260	8,648,583	9,657,328
Teacher Retirement System	43,821,727	47,424,560	52,356,587	56,065,548	59,305,750	61,066,577
Employee Retirement System	10,848	10,059	23,562	14,928	12,812	-
Worker's Compensation	4,490,272	2,514,073	2,774,644	2,949,062	3,139,623	3,378,931
Gwinnett Retirement System	25,734,731	27,923,986	33,925,414	36,312,110	38,368,536	39,254,793
Other Employee Benefits *	1,802,795	1,833,572	1,896,567	1,973,352	2,007,698	231
Subtotal - Salaries & Benefits	628,887,689	682,082,282	766,713,206	825,840,816	862,695,589	876,085,471
Purchased Services	7,084,333	7,759,531	8,387,670	8,372,504	4,412,801	4,225,075
Travel	12,586	9,394	13,751	20,055	79,224	70,574
Supplies	11,256,690	12,285,317	10,893,606	11,315,284	16,436,930	16,287,372
Textbooks	18,945,043	16,787,123	11,179,884	24,066,382	14,006,663	4,110,287
Equipment Replacement	529,832	624,410	515,663	492,881	1,373,870	1,016,575
Subtotal - Other Charges	37,828,484	37,465,775	30,990,574	44,267,106	36,309,488	25,709,883
TOTAL	\$ 666,716,173	\$ 719,548,057	\$ 797,703,780	\$ 870,107,922	\$ 899,005,077	\$ 901,795,354

* FY2005 reflects reclassification of the cafeteria plan from benefits to salaries. This is reflected in all functions, and is due to the PeopleSoft chart of accounts conversion.

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>FY2005</u>	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>
Principal	1.00	1.00	-	-	-	-
Secretary	10.00	13.00	12.50	15.50	17.50	15.43
Clerical	104.69	103.50	107.40	111.50	113.30	121.45
Nurses	8.00	9.05	8.05	11.05	13.05	13.05
Therapists	4.00	4.00	4.00	9.00	14.00	14.00
Teacher Support Specialists	2.00	2.00	2.00	5.00	11.00	11.00
School Psychologist	36.04	37.04	38.04	49.04	52.04	52.04
School Social Worker	18.84	19.35	21.05	18.30	18.30	18.30
Other Management	4.00	5.49	5.49	5.49	5.49	5.49
Other Administrative	7.49	7.98	7.49	9.22	10.98	10.98
Other Salaries	-	-	1.00	4.00	1.49	1.49
Total	196.06	202.41	207.02	238.10	257.15	263.23

Special Education teachers and support staff developed and implemented individual education plans for over 18,000 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 services, sign language interpreting and others were delivered, as well. Last year, school psychologists conducted 2,477 formal assessments, 16,320 informal assessments, held 37,658 conferences with teachers, participated in 8,283 SST's and conducted 608 in-service sessions for teachers regarding interventions for at-risk students.

School Social Workers had 5,567 individual students contacts, conducted 9,120 parent/student conferences, 33,119 school/staff conferences, made 6,074 referrals to community social service agencies, and provided support to local schools for 1,909 crisis situations. County School Nurses had 37,830 school staff contacts, 3,021 parent and 1,993 physician contacts/consultations. They performed 17,997 student medical evaluations/observations, made contact with 9,186 school staff while conducting training, and performed 3,638 individual student trainings.

	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2010 Budget
Certified Substitutes	\$ 13,268	\$ 17,704	\$ 23,338	\$ 24,489	\$ 64,595	\$ 60,161
Professional Development Stipends	-	14,880	-	-	-	-
Secretaries	377,809	420,745	478,204	635,215	779,288	694,420
Clerical	2,337,302	2,454,765	2,594,602	2,713,885	3,271,365	3,460,470
Athletics Personnel	3,110,242	3,256,774	3,425,419	3,559,819	3,488,975	3,534,955
Nurses	397,063	412,601	430,110	684,194	746,516	806,892
Therapists	171,119	150,183	185,967	443,396	808,005	856,234
Teacher Support Specialists	136,975	135,039	123,465	568,984	735,645	780,242
School Psychologists	2,115,900	2,162,932	2,503,663	3,082,691	3,509,707	3,642,595
Social Workers	1,026,050	1,181,083	1,211,263	1,416,079	1,387,960	1,206,443
Other Management Personnel	427,112	472,031	574,707	624,451	655,237	689,724
Other Administrative Personnel	1,930,502	540,354	453,362	542,917	896,625	1,208,012
Other Salaries & Compensation	-	1,429,627	1,399,602	1,993,754	2,604,898	2,416,829
Health Insurance	610,388	668,710	786,883	1,055,682	1,192,406	1,449,049
Medicare	150,593	158,926	171,135	211,318	209,283	233,351
Teacher Retirement System	952,804	989,603	1,044,519	1,242,521	1,476,821	1,556,798
Worker's Compensation	111,191	59,801	63,349	76,672	76,777	81,169
Gwinnett Retirement System	623,433	656,005	770,489	938,138	1,107,790	1,121,928
Other Employee Benefits	28,651	27,553	27,858	33,420	37,894	-
Subtotal - Salaries & Benefits	14,520,402	15,209,316	16,267,935	19,847,625	23,049,787	23,799,272
Purchased Services	2,043,558	2,734,384	3,524,631	2,457,371	3,215,124	2,466,962
Travel	99,885	166,993	181,275	163,679	175,533	169,636
Supplies	1,665,595	1,457,678	1,274,439	1,896,015	2,963,809	2,870,324
Equipment Replacement	125,586	133,280	70,545	511,039	482,199	156,875
Subtotal - Other Charges	3,934,624	4,492,335	5,050,890	5,028,104	6,836,665	5,663,797
TOTAL	\$ 18,455,026	\$ 19,701,651	\$ 21,318,825	\$ 24,875,729	\$ 29,886,452	\$ 29,463,069

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>FY2005</u>	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>
Teacher	1.00	-	-	-	-	-
Secretary	22.55	23.54	26.54	29.54	31.54	31.54
Clerical	7.00	7.00	7.00	8.00	6.00	6.00
School Nurse	-	-	-	1.00	-	-
Technology Specialist	-	-	-	-	1.00	1.00
Graduation Coach	-	-	17.00	39.00	39.00	45.00
Other Management	14.96	14.96	16.57	17.08	18.58	18.58
Other Administrative	64.19	58.68	56.59	56.07	78.29	60.55
Other Salaries	-	-	2.49	2.83	7.83	7.83
Total	109.70	104.18	126.19	153.52	182.24	170.50

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.

	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2010 Budget
Certified Substitutes	\$ 713,824	\$ 747,861	\$ 767,171	\$ 685,744	\$ 477,777	\$ 231,106
Professional Dev. Stipends	1,095,772	1,557,063	1,920,127	1,164,493	1,456,439	1,455,471
Secretaries	891,275	987,372	1,066,305	1,224,163	1,394,771	1,392,005
Clerical	285,914	285,035	279,404	355,882	498,393	441,835
Technology Specialists	-	-	-	-	53,516	-
Gracuation Coach	-	-	914,160	2,155,879	2,363,672	2,768,133
Other Management Personnel	1,651,747	1,863,545	2,065,737	2,204,588	2,422,718	2,524,127
Other Administrative Personnel	6,904,396	4,315,552	4,632,296	5,048,228	6,180,088	5,030,459
Other Salaries & Compensation	-	2,260,096	2,363,468	2,284,071	2,936,804	2,531,119
Health Insurance	558,797	648,045	907,141	1,221,448	1,475,312	1,304,740
Medicare	134,767	144,246	167,669	195,186	178,355	184,566
Teacher Retirement System	572,691	642,730	783,008	967,130	1,219,472	1,183,286
Employee Retirement System	8,595	9,339	9,713	10,004	10,255	-
Worker's Compensation	109,788	57,322	65,580	73,206	65,190	63,339
Gwinnett Retirement System	546,939	571,872	739,858	822,937	1,071,319	979,683
Other Employee Benefits	18,175	18,200	21,274	24,531	29,341	-
Subtotal - Salaries & Benefits	13,492,680	14,108,278	16,702,911	18,437,490	21,833,422	20,089,869
Purchased Services	1,359,160	1,657,307	1,332,015	1,677,025	2,165,983	2,416,744
Travel	385,622	569,165	524,328	624,110	621,745	457,962
Supplies	1,090,833	822,971	1,162,403	1,478,858	2,252,789	1,579,313
Equipment Replacement	40,488	67,687	103,010	46,196	97,500	80,250
Subtotal - Other Charges	2,876,103	3,117,130	3,121,756	3,826,189	5,138,017	4,534,269
TOTAL	\$ 16,368,783	\$ 17,225,408	\$ 19,824,667	\$ 22,263,679	\$ 26,971,439	\$ 24,624,138

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>FY2005</u>	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>
Secretary	2.00	2.00	2.00	4.00	4.00	4.00
Clerical	106.70	104.85	110.44	109.00	117.25	119.00
Media Specialist	118.22	118.67	121.07	125.25	127.62	138.25
Other Management	5.00	5.00	2.00	9.49	2.00	2.00
Other Administrative	2.00	2.00	2.00	2.00	2.00	2.00
Other Salaries	-	-	3.00	-	7.49	7.49
Total	233.92	232.52	240.51	249.74	260.36	272.74

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.

	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2010 Budget
Certified Substitutes	\$ 90,568	\$ 81,573	\$ 91,678	\$ 87,514	\$ 195,068	\$ 208,007
Classified Substitutes	22,741	30,564	35,302	29,454	28,844	28,844
Secretaries	72,560	74,012	76,972	162,863	178,452	223,065
Clerical	2,604,505	2,703,350	2,865,969	3,059,902	3,241,785	3,350,850
Media Specialists	6,565,849	6,783,422	6,989,595	7,424,556	7,884,861	8,690,926
Other Management Personnel	343,689	177,794	196,581	202,479	207,542	207,542
Other Administrative Personnel	420,719	305,933	218,148	213,937	180,591	181,981
Other Salaries & Compensation	-	197,631	211,190	392,202	604,972	623,344
Health Insurance	1,007,165	1,108,786	1,286,425	1,466,383	1,543,429	1,861,910
Medicare	120,852	126,140	132,970	146,754	156,212	189,990
Teacher Retirement System	877,999	887,487	930,209	995,109	1,112,892	1,253,894
Worker's Compensation	92,013	48,549	50,105	54,306	57,602	66,192
Gwinnett Retirement System	523,642	525,262	604,057	647,094	729,325	788,342
Other Employee Benefits	36,122	34,556	34,457	36,782	39,083	-
Subtotal - Salaries & Benefits	12,778,424	13,085,059	13,723,658	14,919,335	16,160,658	17,674,887
Purchased Services	1,253,238	1,192,141	1,198,452	1,266,587	1,674,572	1,287,793
Travel	11,327	12,636	9,523	9,486	17,021	16,500
Supplies	1,579,877	2,146,404	1,884,297	2,585,518	3,503,932	2,477,150
Equipment Replacement	65,269	29,777	101,882	266,741	86,161	35,000
Subtotal - Other Charges	2,909,711	3,380,958	3,194,154	4,128,332	5,281,686	3,816,443
TOTAL	\$ 15,688,135	\$ 16,466,017	\$ 16,917,812	\$ 19,047,667	\$ 21,442,344	\$ 21,491,330

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>FY2005</u>	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>
Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Executive Staff	2.00	2.00	2.00	2.00	2.00	2.00
Secretary	3.00	3.00	4.00	5.00	5.00	5.00
Other Salaries	1.00	1.00	-	-	1.00	1.00
Total	7.00	7.00	7.00	8.00	9.00	9.00

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.

	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2010 Budget
School Board Members	\$ 45,000	\$ 63,810	\$ 82,620	\$ 82,620	\$ 82,620	\$ 82,620
Superintendent	266,326	276,064	306,905	343,954	360,314	366,484
Executive Director to Supt.	270,000	282,800	291,151	292,781	314,214	319,556
Secretaries	136,345	139,557	152,514	211,535	302,293	266,128
Clerical	-	-	20,715	43,525	3,718	-
Other Administrative Personnel	102,500	1,140	-	-	-	-
Other Salaries & Compensation	-	59,740	37,728	-	135,000	137,295
Health Insurance	27,522	36,073	38,384	40,184	43,253	36,521
Medicare	6,641	6,633	8,044	8,534	9,498	15,799
Teacher Retirement System	63,317	64,389	68,424	79,602	103,522	106,115
Worker's Compensation	7,797	3,876	4,243	4,637	5,638	5,446
Gwinnett Retirement System	41,544	41,520	46,123	52,236	66,708	65,150
Other Employee Benefits	1,213	1,234	1,322	1,710	2,228	-
Subtotal - Salaries & Benefits	968,205	976,836	1,058,173	1,161,318	1,429,006	1,401,114
Purchased Services	1,272,242	1,665,330	1,517,331	1,521,242	1,516,700	1,710,900
Travel	10,926	24,042	16,727	12,947	15,500	15,300
Supplies	11,485	18,548	12,556	13,632	18,867	17,314
Subtotal - Other Charges	1,294,653	1,707,920	1,546,614	1,547,821	1,551,067	1,743,514
TOTAL	\$ 2,262,858	\$ 2,684,756	\$ 2,604,787	\$ 2,709,139	\$ 2,980,073	\$ 3,144,628

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>FY2005</u>	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>
Principal	102.00	102.00	101.00	106.00	111.00	118.00
Assistant Principal	334.72	349.73	370.45	321.53	402.76	320.23
Secretary *	74.48	100.98	101.97	108.87	106.49	116.87
Clerical	535.26	579.30	601.68	368.20	648.51	415.53
Other Administrative	<u>6.98</u>	<u>6.50</u>	<u>3.00</u>	<u>3.00</u>	<u>9.49</u>	<u>10.16</u>
Total	1,053.44	1,138.51	1,178.10	907.60	1,278.25	980.79

* FY2005 - PeopleSoft charts of accounts conversion

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.

	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2010 Budget
Classified Substitutes	\$ 109,203	\$ 96,487	\$ 90,470	\$ 87,048	\$ 125,386	\$ 125,386
Principals	10,045,179	10,466,689	10,813,977	11,692,288	12,993,329	13,928,347
Assistant Principals	23,753,217	25,810,550	27,749,753	30,405,206	32,113,376	26,388,894
Secretaries	2,286,911	3,482,095	3,655,855	3,941,879	4,048,050	4,515,745
Clerical	15,916,997	16,267,449	17,884,392	19,696,551	20,394,390	13,296,350
Other Administrative Personnel	1,380,580	694,677	935,111	866,807	894,266	929,030
Other Salaries & Compensation	-	868,570	916,403	1,003,211	2,134,370	2,732,714
Health Insurance	4,312,690	4,947,729	5,848,088	6,760,435	7,132,721	6,722,133
Medicare	614,369	678,308	758,263	846,248	901,795	843,637
Teacher Retirement System	4,687,593	5,037,998	5,439,326	5,981,330	6,576,208	5,717,820
Employee Retirement System	2,459	-	-	-	-	-
Worker's Compensation	492,139	272,798	293,279	319,133	335,343	291,741
Gwinnett Retirement System	2,782,783	3,005,529	3,555,486	3,899,971	4,210,532	3,472,279
Other Employee Benefits	177,696	184,059	188,004	202,257	208,295	-
Subtotal - Salaries & Benefits	66,561,816	71,812,938	78,128,407	85,702,364	92,068,061	78,964,076
Purchased Services	916,044	1,343,177	1,565,337	1,514,688	398,853	51,000
Travel	116,774	180,412	219,262	194,893	135,000	135,000
Supplies	2,021,831	1,921,781	2,209,202	2,271,658	2,065,535	658,445
Equipment Replacement	68,088	117,333	158,202	68,010	295,454	295,454
Subtotal - Other Charges	3,122,737	3,562,703	4,152,003	4,049,249	2,894,842	1,139,899
TOTAL	\$ 69,684,553	\$ 75,375,641	\$ 82,280,410	\$ 89,751,613	\$ 94,962,903	\$ 80,103,975

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>FY2005</u>	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>
Secretary	4.00	4.00	4.00	5.00	5.00	5.00
Clerical	49.75	51.75	39.75	34.75	44.38	44.38
Accountants	9.50	11.50	11.00	13.00	10.00	10.00
Maint/Transp/Whse/Security	24.00	24.00	35.00	34.98	35.47	35.47
Other Management	7.00	6.00	6.00	6.00	6.00	6.00
Other Administrative	8.99	9.50	11.00	11.00	12.00	12.00
Total	103.24	106.75	106.75	104.73	112.85	112.85

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.

	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2010 Budget
Secretaries	\$ 155,676	\$ 168,919	\$ 175,467	\$ 208,489	\$ 217,885	\$ 230,366
Clerical	1,867,053	1,696,343	1,728,138	1,588,505	1,891,116	1,955,458
Accountants	575,810	541,610	712,574	818,006	937,153	1,085,103
Maint/Transp/Whse/Security	1,097,997	1,434,155	1,548,047	1,561,082	1,687,003	1,735,535
Other Management Personnel	564,546	719,849	624,116	686,369	772,313	738,911
Other Administrative Personnel	422,481	419,976	567,707	549,603	948,385	984,215
Other Salaries & Compensation	-	-	10,296	71,079	-	-
Health Insurance	200,793	203,386	198,706	192,003	206,334	344,565
Medicare	48,515	51,571	58,468	64,756	72,996	93,222
Teacher Retirement System	414,575	443,653	472,710	503,393	570,695	619,076
Worker's Compensation	45,562	23,790	25,264	26,973	29,702	32,361
Gwinnett Retirement System	248,623	263,896	312,281	331,919	373,175	389,093
Other Employee Benefits	17,419	16,655	16,526	16,374	18,193	
Subtotal - Salaries & Benefits	5,659,050	5,983,803	6,450,300	6,618,551	7,724,950	8,207,905
Purchased Services	19,728,308	23,780,903	25,755,925	23,036,331	22,772,468	21,058,270
Travel	27,559	51,648	23,532	26,251	29,561	29,742
Supplies	1,717,530	1,162,611	870,125	1,286,690	1,342,510	1,175,401
Equipment Replacement	208,511	166,490	420	-	-	-
Subtotal - Other Charges	21,681,908	25,161,652	26,650,002	24,349,272	24,144,539	22,263,413
TOTAL	\$ 27,340,958	\$ 31,145,455	\$ 33,100,302	\$ 30,967,823	\$ 31,869,489	\$ 30,471,318

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>FY2005</u>	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>
Secretary	6.00	7.00	7.00	7.00	7.00	7.00
Clerical	14.00	15.00	14.00	16.00	20.40	20.40
Maint/Transp/Whse/Security	147.00	147.00	149.00	150.13	158.40	163.40
Custodial *	712.00	759.25	798.53	830.03	866.75	957.75
Other Management	6.00	6.00	5.00	5.00	5.00	5.00
Other Administrative	7.00	7.00	1.00	1.00	1.00	1.00
Other Salaries	-	-	6.00	6.00	7.00	7.00
Total	892.00	941.25	980.53	1,015.16	1,065.55	1,161.55

* 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 116 locations with 22,776,796 square feet of building space, 4,374 acres of land, and 1,325 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 FY2009, 41% of the maintenance work was contracted to private vendors, while 59% was performed by in-house staff.

	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2010 Budget
Classified Substitutes	\$ 198,431	\$ 198,281	\$ 226,068	\$ 291,904	\$ 185,262	\$ 185,262
Secretaries	235,464	257,966	280,012	300,254	311,696	312,643
Clerical	523,113	549,078	594,611	641,443	754,501	773,580
Maint/Transp/Whse/Security	8,122,350	8,507,989	9,051,005	9,418,323	10,043,931	10,396,708
Custodial Personnel	17,957,623	20,028,713	21,863,990	23,621,059	27,437,921	29,165,958
Other Management Personnel	599,102	613,025	560,063	584,588	601,418	604,672
Other Administrative Personnel	309,040	37,484	75,510	79,102	82,450	83,840
Other Salaries & Compensation	-	293,609	305,252	321,295	379,610	385,649
Health Insurance	1,612,544	1,718,318	1,744,512	1,801,277	1,903,244	3,485,250
Medicare	350,655	383,213	421,262	453,954	444,925	585,553
Teacher Retirement System	1,065,018	1,137,760	1,216,120	1,285,237	1,495,915	1,619,366
Worker's Compensation	267,732	145,829	156,647	180,451	164,030	201,557
Gwinnett Retirement System	1,426,355	1,544,473	1,896,549	2,029,993	2,161,260	2,418,107
Other Employee Benefits	130,831	132,024	133,033	139,920	149,807	-
Subtotal - Salaries & Benefits	32,798,258	35,547,762	38,524,634	41,148,800	46,115,970	50,218,145
Purchased Services	8,257,621	9,381,944	11,344,706	11,327,711	15,371,747	14,392,807
Travel	12,129	14,351	15,626	18,820	17,812	16,260
Supplies	16,259,405	20,446,484	20,564,393	22,860,972	22,428,277	23,525,030
Equipment Replacement	517,852	454,000	366,719	622,823	793,796	760,167
Subtotal - Other Charges	25,047,007	30,296,779	32,291,444	34,830,326	38,611,632	38,694,264
TOTAL	\$ 57,845,265	\$ 65,844,541	\$ 70,816,078	\$ 75,979,126	\$ 84,727,602	\$ 88,912,409

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>FY2005</u>	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>
Secretary	2.00	2.00	2.00	-	-	-
Clerical	35.00	35.00	37.00	44.00	43.00	45.00
Bus Driver	1,305.00	1,411.00	1,509.00	1,561.00	1,420.00	1,436.00
Maint/Transp/Whse/Security	171.00	182.00	195.00	196.00	196.00	196.00
Other Management	1.00	1.00	1.00	1.00	1.00	1.00
Other Salaries	<u>51.49</u>	<u>50.49</u>	<u>45.49</u>	<u>48.68</u>	<u>53.68</u>	<u>53.68</u>
Total	1,565.49	1,681.49	1,789.49	1,850.68	1,713.68	1,731.68

FY2009 Transportation facts: 1,819 = Number of GCPS buses; 24,470,000 = miles driven each year; \$71,393 = average cost of a new bus; average of 120,880 students ride the bus twice daily. In FY2010, over 76% of GCPS buses will be model year 1994 or newer, and all meet the most stringent federal and state safety requirements. In addition to school bus maintenance, the maintenance operation performs maintenance on over 500 non-school bus vehicles.

	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2010 Budget
Secretaries	\$ 78,562	\$ 83,639	\$ 61,566	\$ 9,577	\$ -	\$ -
Clerical	1,330,517	1,387,901	1,381,104	1,761,166	1,672,837	1,750,269
Bus Drivers	25,877,233	30,537,152	35,173,517	37,068,805	39,303,595	43,858,547
Maint/Transp/Whse/Security	3,697,397	4,027,744	4,384,351	4,588,520	4,946,155	5,275,490
Other Management Personnel	93,577	107,072	111,355	114,696	117,563	117,563
Other Administrative Personnel	2,243,719	15,621	-	-	-	-
Other Salaries & Compensation	-	2,175,380	2,292,398	2,612,379	2,736,537	2,807,394
Health Insurance	2,402,627	2,557,850	2,673,920	2,829,263	3,013,029	5,210,625
Medicare	408,474	470,902	541,676	578,103	532,686	670,081
Teacher Retirement System	468,122	464,601	490,868	620,155	657,766	712,917
Worker's Compensation	304,466	177,411	201,807	213,667	195,798	231,057
Gwinnett Retirement System	1,753,272	2,012,848	2,596,581	2,762,310	3,066,175	2,768,282
Other Employee Benefits	209,332	215,853	224,071	236,963	255,443	-
Subtotal - Salaries & Benefits	38,867,298	44,233,974	50,133,214	53,395,604	56,497,584	63,402,225
Purchased Services	3,638,827	3,994,027	5,875,856	5,497,352	8,093,094	7,474,692
Travel	15,905	28,168	19,250	28,747	15,711	15,318
Supplies	7,063,816	10,072,829	9,210,660	14,415,507	17,154,089	14,393,506
Equipment Replacement	5,934,919	1,585,965	8,195,463	1,217,439	1,260,354	1,251,210
Subtotal - Other Charges	16,653,467	15,680,989	23,301,229	21,159,045	26,523,248	23,134,726
TOTAL	\$ 55,520,765	\$ 59,914,963	\$ 73,434,443	\$ 74,554,649	\$ 83,020,832	\$ 86,536,951

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>FY2005</u>	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>
Secretary	11.90	12.90	15.49	14.00	15.00	14.00
Clerical	36.14	36.70	47.20	42.20	49.20	49.20
Research Personnel	2.00	2.00	3.00	3.00	3.00	3.50
Planning Staff	3.00	3.00	3.00	3.00	4.00	4.00
Other Management	27.92	28.43	28.47	26.49	26.52	26.52
Other Administrative	70.99	70.50	72.50	79.07	8.00	8.00
Other Salaries	-	-	0.98	0.09	69.97	69.97
Total	151.95	153.53	170.64	167.85	175.69	175.19

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.

	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2010 Budget
Certified Substitutes	\$ 10,002	\$ 12,316	\$ 5,855	\$ 7,218	\$ 40,000	\$ 42,400
Secretaries	430,772	451,069	539,685	507,662	620,233	621,491
Clerical	1,577,912	1,727,818	1,997,283	2,004,835	2,400,153	2,439,231
Research Personnel	164,035	215,401	260,357	268,397	320,450	345,573
Planning Staff	207,791	213,186	319,012	330,899	330,566	339,671
Family Services - Parent Coord	-	435,101	839,364	-	-	-
Other Management Personnel	2,408,954	2,720,766	3,001,624	2,839,901	3,074,323	3,955,335
Other Administrative Personnel	5,232,391	510,989	524,302	611,420	1,423,115	601,053
Other Salaries & Compensation	-	5,012,254	5,714,819	6,033,424	5,090,563	5,211,764
Health Insurance	256,116	280,194	333,880	289,536	316,162	538,633
Medicare	121,609	141,679	167,945	159,358	166,483	192,958
Teacher Retirement System	734,435	850,319	1,024,257	996,055	1,120,506	1,178,892
Employee Retirement System	6,583	7,346	8,916	9,093	14,209	-
Worker's Compensation	94,954	53,988	62,956	60,100	66,793	71,185
Gwinnett Retirement System	487,559	558,445	734,022	722,371	781,593	799,530
Other Employee Benefits	22,081	23,402	25,847	24,383	27,355	106
Subtotal - Salaries & Benefits	11,755,194	13,214,273	15,560,124	14,864,652	15,792,504	16,337,822
Purchased Services	14,177,282	13,101,101	14,150,024	14,531,205	20,803,693	19,082,279
Travel	94,451	104,663	120,099	117,863	184,714	138,246
Supplies	7,282,515	7,823,695	7,404,936	6,689,818	8,728,397	8,179,553
Equipment Replacement	2,639,548	739,574	760,646	1,116,325	403,143	66,750
Subtotal - Other Charges	24,193,796	21,769,033	22,435,705	22,455,211	30,119,947	27,466,828
TOTAL	\$ 35,948,990	\$ 34,983,306	\$ 37,995,829	\$ 37,319,863	\$ 45,912,451	\$ 43,804,650

Activities concerned with providing community services to students, staff, or other community participants.

No full-time positions are budgeted for this function.

Gwinnett County Public Schools provide support for the Gwinnett County Cooperative Extension Service. Educational opportunities for children and youth are available through this service.

	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2010 Budget
Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Equipment Replacement	-	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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 2009, 644 new classrooms will open.

	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2010 Budget
Purchased Services	\$ 14,619	\$ 4,680	\$ 98,812	\$ 113,281	\$ 75,000	\$ 71,250
Travel	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Equipment Replacement	380	-	-	-	-	-
TOTAL	\$ 14,999	\$ 4,680	\$ 98,812	\$ 113,281	\$ 75,000	\$ 71,250

	<u>FY2005 Actual</u>	<u>FY2006 Actual</u>	<u>FY2007 Actual</u>	<u>FY2008 Actual</u>	<u>FY2009 Budget</u>	<u>FY2010 Budget</u>
Debt Service Expenditures	\$ -	\$ 707,033	\$ 101,485	\$ 919,035	\$ 4,010,000	\$ -
Transfers to Other Funds	6,306,588	12,756,351	12,225,391	15,172,408	18,163,508	15,116,519
<u>Total Expenditures - General Fund</u>	<u>\$ 972,153,093</u>	<u>\$ 1,056,357,859</u>	<u>\$ 1,168,422,621</u>	<u>\$ 1,263,781,934</u>	<u>\$ 1,343,027,170</u>	<u>\$ 1,325,535,591</u>
Enrollment	135,392	144,598	152,043	155,618	157,219	158,963
Per Pupil Expenditures (excluding transfers)	7,134	7,217	7,604	8,024	8,427	8,244

Gwinnett County Public Schools

Special Revenue Fund

FY2010 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

	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Budget	FY2010 Budget
Federal	\$ 37,602,508	\$ 46,402,349	\$ 51,674,440	\$ 56,859,366	\$ 53,400,202	\$ 55,726,114
State	-	-	152,500	193,000	199,952	155,904
Local	797,518	839,431	1,188,674	2,532,327	2,583,161	2,655,859
Totals	38,400,026	47,241,780	53,015,614	59,584,692	56,183,315	58,537,877
General Fund	6,306,588	6,606,533	7,759,661	8,999,411	13,855,944	11,073,142
Totals	\$ 44,706,614	\$ 53,848,313	\$ 60,775,275	\$ 68,584,104	\$ 70,039,259	\$ 69,611,019

	Current 2009 Budget	Projected 2010 Budget
Beginning Balance:	\$ 1,259,911	\$ 410,273
Revenue:		
Local	2,583,161	2,655,859
State	199,952	155,904
Federal	53,400,202	55,726,114
Total Revenue	<u>56,183,315</u>	<u>58,537,877</u>
Transfers In	13,855,944	11,073,142
Total Sources Available	<u>\$ 71,299,170</u>	<u>\$ 70,021,292</u>
Expenditures:		
Instruction	\$ 44,291,285	\$ 43,740,809
Student Support Services	6,768,173	6,716,941
Improvement of Instruction	10,987,937	10,070,988
Media Services	-	-
General Administration	853,146	860,730
School Administration Services	3,213,175	3,213,175
Business Support Services	406,152	419,573
Maintenance & Operations	-	-
Transportation	515,000	515,000
Central Support Services	-	-
Other Support Services	3,854,029	4,073,803
Non-Instructional Services	-	-
School Nutrition	-	-
Community Services	-	-
Facility Planning /Construction	-	-
Subtotal	<u>70,888,897</u>	<u>69,611,019</u>
Transfers Out	-	-
Total Expenditures	<u>70,888,897</u>	<u>69,611,019</u>
Ending Fund Balance	410,273	410,273
Total Expenditures & Fund Balance	<u>\$ 71,299,170</u>	<u>\$ 70,021,292</u>

	<u>Funding Source</u>	<u>Current 2009 Budget</u>	<u>Projected 2010 Budget</u>
<u>Community School/Community School Reimbursable</u>			
This grant is funded by Gwinnett County Government and the Gwinnett County Board of Education to provide community education programs after the regular school program of instruction has ended.			
	Local	923,364	1,055,330
	General Fund	618,927	706,735
	Total	<u>1,542,291</u>	<u>1,762,065</u>
<u>Broad Foundation</u>			
This grant represents funds awarded by The Broad Foundation to support the Quality Leader Plus Program in its work to recruit and train outstanding principals. The grant also includes support from the General Fund.			
	Beginning Bal.	791,737	
	Local	1,248,299	1,180,956
	General Fund	2,277,415	2,281,798
	Total	<u>4,317,451</u>	<u>3,462,754</u>
<u>DOAS</u>			
This grant represents local funds to provide business and finance support to local schools and central office staff.			
	Local	406,152	419,573
<u>GSU Professional Development Grant</u>			
This grant represents federal funds flowing through Georgia State University to support Professional Development Training at various school locations.			
	Federal	127,485	-
<u>Local Assistance Grants</u>			
This program administered by the Georgia Department of Community Affairs provides financial assistance to local governments for improvement projects.			
	State	26,247	-
<u>Perkins Technology, Perkins Program Improvement, and Perkins Education Career Partnership</u>			
This grant represents federal funds flowing through the Georgia Department of Education to provide secondary vocational education programs throughout the school district.			
	Federal	947,363	947,363
<u>Preschool Federal Special Education Program</u>			
This grant is funded through Georgia Department of Education to provide a special education program for pre-kindergarten children.			
	Federal	605,708	605,708
	General Fund	8,348,790	8,025,523
	Total	<u>8,954,498</u>	<u>8,631,231</u>
<u>Safe and Drug Free Schools Programs</u>			
This grant represents funds flowing through the Georgia Department of Education and the U.S. Department of Education to provide health education in the area of student substance abuse, through the provision of instructional materials, staff development, and other school based initiatives.			
	Federal	394,747	394,747

	<u>Funding Source</u>	<u>Current 2009 Budget</u>	<u>Projected 2010 Budget</u>
<u>Sequola Literacy Grant</u>			
This grant represents funds to provide training for the Building Essential Literacy (BEL) program.	Local	11,000	-
<u>Title I</u>			
This grant represents funds flowing through the Georgia Department of Education to provide remedial education in the areas of reading and mathematics to students in qualifying schools.	Federal	20,944,525	20,944,525
<u>Title II, Part A Improving Teacher Quality</u>			
This grant represents federal funds flowing through the Georgia Department of Education to continue the class size reduction initiative in grades K-3 at participating schools that was previously funded under Title VI-Class Size Reduction. This grant also provides additional funding for staff development and recruitment.	Federal	2,817,909	2,817,909
<u>Title II, Part B</u>			
This grant is funded through the Georgia Department of Education to support partnerships between the school district and institutions of higher education departments of science, math, and/or engineering in order to advance the instructional skills of teachers in these core subject areas.	Federal	155,034	-
<u>Title III</u>			
This grant represents federal funds flowing through the Georgia Department of Education to provide 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	3,348,065	3,348,065
<u>Title VI-B Flow Through</u>			
This grant represents federal funds flowing through the Georgia Department of Education to provide special education programs for children age 3 through 21.	Federal	23,640,762	26,250,543
	General Fund	2,609,781	-
		<u>26,250,543</u>	<u>26,250,543</u>
<u>Buice Playground</u>			
This grant represents local funds for the purpose of providing a playground at the Buice School.	Beginning Bal.	5,000	-
<u>Bright from the Start</u>			
This grant represents state funds for the purpose of implementing a Pre-K program.	Beginning Bal.	8,000	-
	State	73,952	155,904
	General Fund	-	59,086
		<u>81,952</u>	<u>214,990</u>

	<u>Funding Source</u>	<u>Current 2009 Budget</u>	<u>Projected 2010 Budget</u>
<u>Government Office of Highway Safety</u>			
This grant represents state funds for the purpose of providing educational drivers safety through the high schools drivers education program.			
	State	126,000	-
<u>Gwinnett County Board of Health Crisis Response Team</u>			
This grant is established to provide counselors, psychologists, and social workers with intervention tools to use in crisis response.			
	Local	13,000	-
	General Fund	1,031	-
		<u>14,031</u>	<u>-</u>
<u>Part A Immigrant</u>			
This grant is established to provide accounting and federal categorical grant funds flowing through the Department of Education, State of Georgia, for the purpose of providing a counselor to work with homeless children temporarily housed at the Gwinnett Children's Shelter			
	Federal	417,254	417,254
<u>AP Teacher Training</u>			
This grant is established to provide accounting of federal grant funds flowing through the Department of Education, State of Georgia, for the purpose of providing professional learning opportunities for teachers teaching advanced placement courses in high schools.			
	Federal	1,350	-

Gwinnett County Public Schools

Capital Projects Fund

FY2010 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 dramatically 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 period from July 1, 2007 through June 30, 2012. 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 constantly each year; to renovate and add classrooms to existing schools, and to provide system-wide technology improvements for teaching and learning. The first \$500 million in bonds were sold in May 2008 with the new schools from this funding source scheduled to begin opening in August 2010.

Below is a list of projects to be completed in FY2010 along with the budgeted expenditures

<u>Type</u>	<u>Name</u>	<u>Budget</u>	<u>Funding Source</u>
New	Lanier HS	\$62,460,169	SPLOST III
New	Jenkins ES	\$21,341,132	General Obligation Bonds
New	Burnette ES	\$16,652,626	General Obligation Bonds
New	Ferguson ES	\$21,341,132	General Obligation Bonds
New	Roberts ES	\$21,341,132	General Obligation Bonds
New	Midway MS	\$26,473,173	General Obligation Bonds
Addition	Radloff MS	\$18,273,157	General Obligation Bonds
Addition	Shiloh HS	\$23,314,566	General Obligation Bonds
Addition	Shiloh MS	\$12,285,181	General Obligation Bonds
New	Snell ES	\$20,795,927	General Obligation Bonds
New	Math Science HS	\$82,548,133	General Obligation Bonds
	Subtotal	<u>\$326,826,328</u>	
	SPLOST Operating expenses	<u>\$2,919,144</u>	
	TOTAL	<u><u>\$329,745,472</u></u>	

Note: The budget for the new schools and school additions includes funds for construction, computer equipment and furniture.

Gwinnett County Public Schools

Debt Service Fund

FY2010 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 2004</u>	<u>Series 2008</u>	<u>Total</u>
Original Par Amount of Principal Issued	\$ 53,285	\$ 147,960	\$ 13,635	\$ 500,000	\$ 714,880
Principal Outstanding @ 6/30/09	\$ 11,685	\$ 89,095	\$ 4,575	\$ 500,000	\$ 605,355
Principal Retired in FY10	\$ 3,655	\$ 12,450	\$ 2,220	\$ -	\$ 18,325
Principal Outstanding @ 6/30/10	\$ 8,030	\$ 76,645	\$ 2,355	\$ 500,000	\$ 587,030
		<u>FY2009</u>	<u>FY2010</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 @ 6/30/09	\$ 425,000
Principal Retired in FY10	\$ 100,000
Principal Outstanding @ 6/30/10	\$ 325,000

	<u>Current Budget FY2009</u>	<u>Budgeted FY2010</u>
Beginning Balance	\$ 39,848,110	\$ 41,001,946
<u>Revenue:</u>		
Property Tax Revenue	40,481,582	39,767,737
Sales Tax Receipts	20,986,325	120,986,325
Interest Income	700,000	575,000
Total Revenue	<u>62,167,907</u>	<u>161,329,062</u>
Transfers In	<u>22,359,481</u>	<u>35,741,888</u>
Total Sources Available	<u>\$ 124,375,498</u>	<u>\$ 238,072,896</u>
<u>Expenditures:</u>		
Payment of Principal	\$ 25,855,000	\$ 128,270,000
Payment of Interest	57,508,552	64,462,478
Bond Agent Fees	10,000	10,000
Total Expenditures	<u>83,373,552</u>	<u>192,742,478</u>
Ending Fund Balance *	<u>41,001,946</u>	<u>45,330,418</u>
Total Expenses & Fund Balance	<u>\$ 124,375,498</u>	<u>\$ 238,072,896</u>
Millage rate required to fund debt service	1.30	1.30

* The Ending Fund Balance must be adequate to cover the semi-annual payment in August each year

Gwinnett County Public Schools

Enterprise Fund

FY2010 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 cost 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 FY2010 are 23,219,280 student lunches and 9,436,140 student breakfasts. There will be 119 kitchen serving locations with a staff of over 1,500 employees. Approximately 46.3% of all students 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 2009 was 32.2% for breakfast and 79.2% for lunch system-wide.

Meal prices will remain the same for FY2010. Lunch prices will be \$1.75 at the Elementary level and \$2.00 at the Middle/High level. Breakfast will be \$1.00 at all levels. Reduced meal prices will be \$.30 for Breakfast and \$.40 for Lunch. Adult meal prices will be \$1.25 for Breakfast and \$2.50 for Lunch. Milk prices will increase from \$.35 cents to \$.40 cents.

	<u>Current Budget FY2009</u>	<u>Budgeted FY2010</u>
Beginning Balance	\$ 30,124,940	\$ 21,324,504
<u>Revenue:</u>		
Local	31,321,808	29,824,066
State	3,844,084	3,844,084
Federal	40,665,055	47,024,743
Total Revenue	<u>75,830,947</u>	<u>80,692,893</u>
Transfers In	<u>3,490,558</u>	<u>-</u>
Total Sources Available	<u><u>\$ 109,446,445</u></u>	<u><u>\$ 102,017,397</u></u>
<u>Expenditures:</u>		
Salaries	\$ 23,038,665	\$ 23,661,474
Fringe Benefits	5,628,267	6,274,233
Subtotal	<u>28,666,932</u>	<u>29,935,707</u>
Food (Including USDA Commodities)	34,511,777	38,862,732
Other Misc Salaries	4,047,970	2,367,673
Purchased Services	6,037,825	6,384,850
Travel	110,267	64,060
Supplies / Uniforms	5,674,485	5,258,757
Equipment	5,582,127	3,180,067
Subtotal	<u>55,964,451</u>	<u>56,118,139</u>
Transfers Out	<u>3,490,558</u>	<u>-</u>
Total Expenditures & Transfers	88,121,941	86,053,846
Ending Fund Balance	<u>21,324,504</u>	<u>15,963,551</u>
Total Expenses & Fund Balance	<u><u>\$ 109,446,445</u></u>	<u><u>\$ 102,017,397</u></u>

Gwinnett County Public Schools

Internal Service Fund

FY2010 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, have produced cost saving during a period of growth. With an expanding workforce, the number of new claims has held steady. Worker's Compensation cost per student calculates to \$9.53. The cost of self-insuring Worker's Compensation at GCPS is 44% of the actual cost of purchasing 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 44 million impressions during the 2008 - 2009 school year.

	<u>Current FY2009</u>	<u>Projected FY2010</u>
Beginning Balance	\$ 2,361,135	\$ 2,363,407
<u>Revenue - Charges for Services:</u>		
Worker's Compensation: Payroll Assessment	4,322,588	4,197,825
Disability Insurance: Payroll Deductions and Employer Contributions	1,895,291	1,887,246
Print Shop: Printing Requisitions	1,958,836	1,963,632
Transfer in from General Fund for Risk Management	4,307,564	4,043,377
Total Revenue	<u>\$ 14,845,414</u>	<u>\$ 14,455,487</u>
<u>Expenditures:</u>		
Risk Management / Worker's Compensation	\$ 8,630,152	\$ 8,241,202
Disability Insurance Fund	1,894,368	1,887,246
Print Shop Fund	1,957,467	1,963,632
Total Expenditures	<u>\$ 12,481,987</u>	<u>\$ 12,092,080</u>
Ending Fund Balance	<u>2,363,407</u>	<u>2,363,407</u>
Total Expenditures & Fund Balance	<u>\$ 14,845,394</u>	<u>\$ 14,455,487</u>

Gwinnett County Public Schools

Glossary of Terms

FY2010 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.