

FY2020
Budget Work Session
Saturday, March 23, 2019

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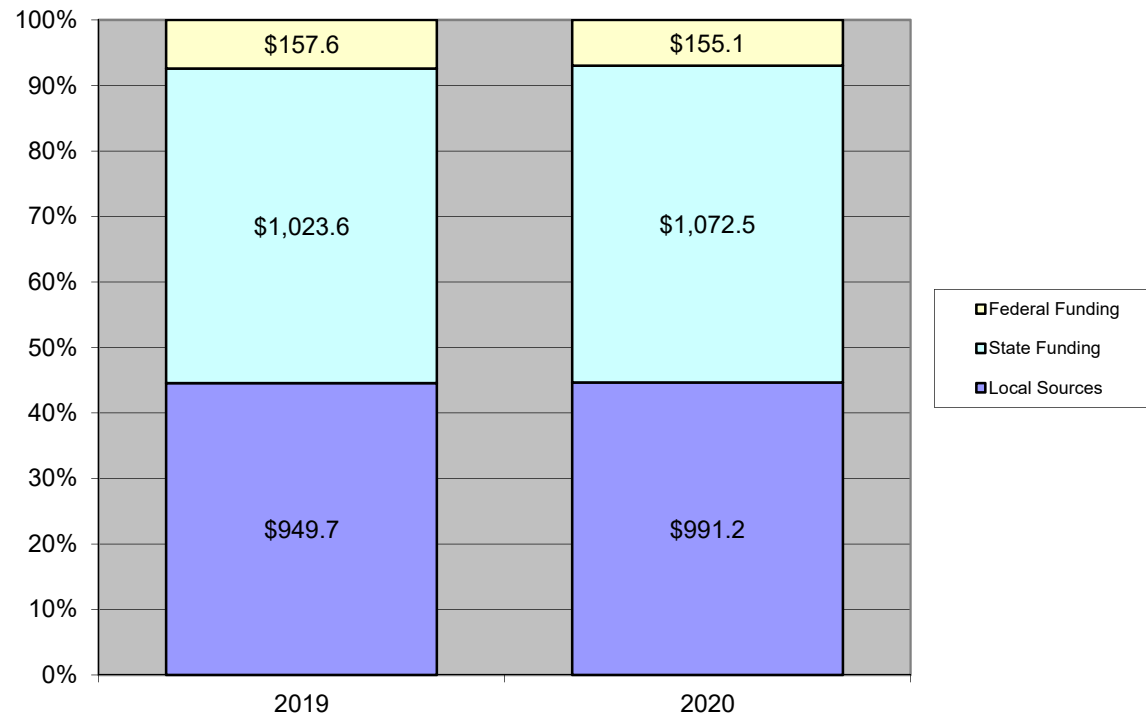


GWINNETT COUNTY PUBLIC SCHOOLS
General Fund Summary
as of March 23, 2019

	December Amended Budget <u>FY2019</u>	Superintendent's Recommended Budget <u>FY2020</u>	Change	%Change
Beginning Unassigned Balance	\$ 229,277,549	\$ 210,621,506		
Revenues:				
Property Taxes / other misc local revenue	\$ 658,169,973	\$ 690,028,520	\$ 31,858,547	4.84%
Benefit Premiums	22,627,200	22,627,200	0	0.00%
School Reimbursable	22,500,000	22,500,000	0	0.00%
Local Subtotal	<u>703,297,173</u>	<u>735,155,720</u>	<u>31,858,547</u>	<u>4.53%</u>
State	\$ 1,019,593,258	\$ 1,068,289,674	\$ 48,696,416	4.78%
Federal	500,000	700,000	200,000	40.00%
Total Revenue	\$ 1,723,390,431	\$ 1,804,145,394	\$ 80,754,963	4.69%
Total Sources Available	\$ 1,952,667,980	\$ 2,014,766,900		
Expenditures:				
Salaries	\$ 1,072,781,537	\$ 1,127,099,147	54,317,610	5.06%
Fringe Benefits	442,907,441	469,822,159	26,914,718	6.08%
Other Operating Expenses	183,396,408	175,343,605	(8,052,803)	-4.39%
Benefit Plan Expenses (Fund 173, 174, 175 ,177)	22,627,200	22,627,200	0	0.00%
Prior Year Encumbrances (Fund 184)	9,014,856	0	<u>(9,014,856)</u>	<u>-100.00%</u>
Sub-total Expenditures	<u>1,730,727,442</u>	<u>1,794,892,111</u>	<u>64,164,669</u>	<u>3.71%</u>
Transfers to Other Funds	11,319,032	9,253,283	<u>(2,065,749)</u>	<u>-18.25%</u>
Total Expenditures and Transfers	1,742,046,474	1,804,145,394	62,098,920	3.56%
Ending Unassigned Fund Balance	210,621,506	210,621,506	0	
Total Expenditures and Ending Fund Balance	\$ 1,952,667,980	\$ 2,014,766,900		
ENROLLMENT	179,758	180,204	446	0.25%
STATISTICS				
Local Revenue/Student	\$3,912	\$4,080	\$168	4.29%
State Revenue/Student	\$5,672	\$5,928	\$256	4.51%
Federal Revenue/Student	\$3	\$4	\$1	33.33%
Total Revenue per Student	<u>\$9,587</u>	<u>\$10,012</u>	<u>\$425</u>	<u>4.43%</u>
Expenditures/Student	\$9,628	\$9,960	\$332	3.45%
Ending Unassigned Fund Balance as a % of Expenditures (excluding transfers)	12.17%	11.73%		

Gwinnett County Public Schools Comparison of Total Revenue Sources Total Budget

	FY2019			FY2020		
	(Millions)			(Millions)		
Local Sources	\$	949.7	44.6%	\$	991.2	44.7%
State Funding		1,023.6	48.0%		1,072.5	48.3%
Federal Funding		157.6	7.4%		155.1	7.0%
Total Revenue	\$	2,130.9	100.0%	\$	2,218.8	100.0%



Gwinnett County Public Schools Expenditure Per Pupil Georgia's Ten Largest Public School Systems

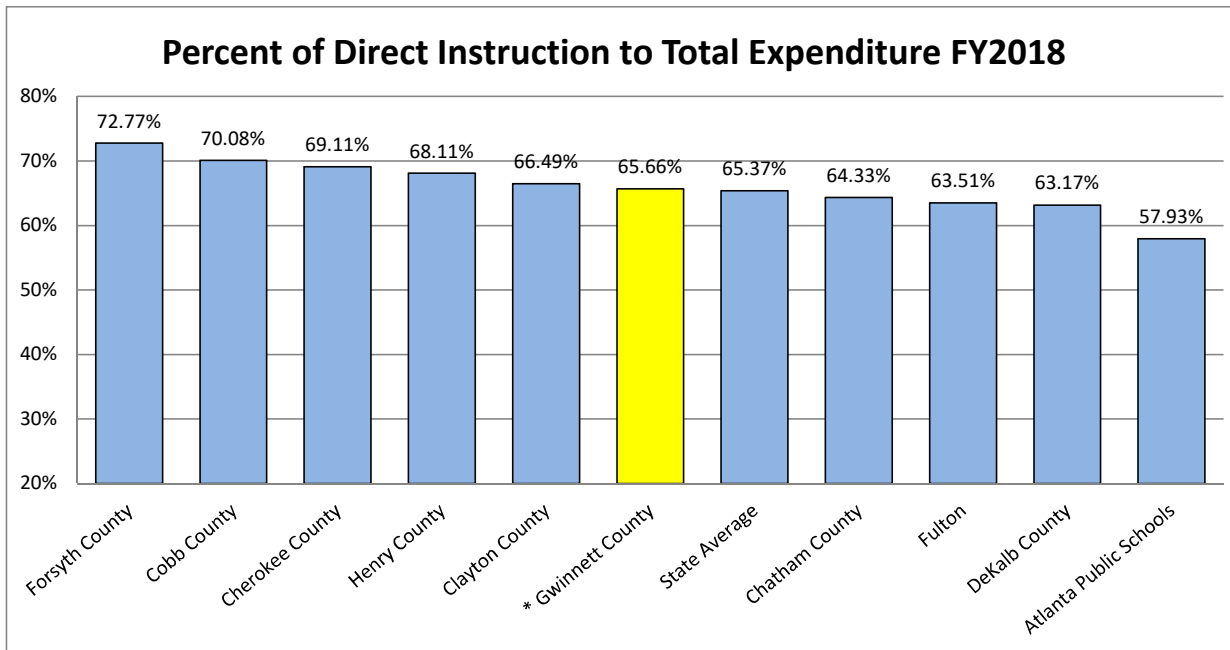
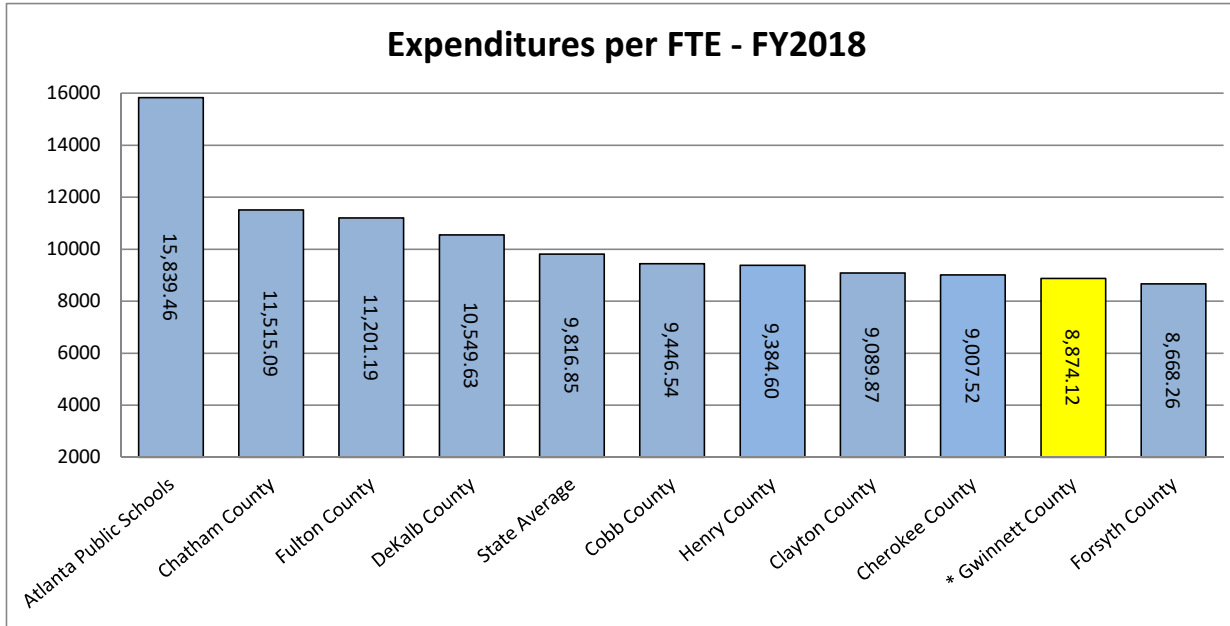
Rank for FY17 (1)	Rank for FY18 (1)	System	FY2018 Actual FTE (2)	FY2018 Expenditures per FTE (2)	FY2018 Avg. SAT* Score (3)	% Free & Reduced Lunch (4)
1	1	Atlanta Public Schools	51,437	15,839.46	997	74.44
2	2	Savannah-Chatham County	36,170	11,515.09	978	64.51
3	3	Fulton County	95,186	11,201.19	1,091	43.92
4	4	DeKalb County	100,764	10,549.63	998	72.83
		State Total	1,751,239	9,816.85	1,064	60.04
5	5	Cobb County	113,673	9,446.55	1,107	41.43
6	6	Henry County	42,199	9,384.60	1,010	49.86
7	7	Clayton County	54,843	9,089.87	962	92.97
8	8	Cherokee County	42,698	9,007.51	1,122	29.18
9	9	Gwinnett County	184,343	8,874.12 (5)	1,102	53.44
10	10	Forsyth County	47,900	8,668.26	1,167	15.40

Notes:

- (1) Ranking based on Expenditures per FTE
- (2) Source: GADOE Expenditure Report (Includes General Fund and Special Revenue Fund)
- (3) Source: GADOE - SAT Scores by District 2018
- (4) Source: GADOE Free & Reduced Price Lunch Eligibility
- (5) Excludes self-funded employee benefit plan expenses

* As of March 2016 the highest possible score on the SAT is 1600

Gwinnett County Public Schools



Source: GADOE Expenditure Report 2018
 * Exclude self funded benefit plans expense

Gwinnett County Public Schools

2019 County Fee Analysis

<i>Category</i>	<i>Description</i>	<i>FY 2019 BUDGET</i>
<i>General Fund</i>		
Charges for Services	Building fees, development permits, charges for the tax commissioner, animal control fees, ambulance transport fees, and payments for correctional work release/work alternative programs	\$ 30,797,239
Judicial	Fines, forfeitures, and costs imposed by the courts	\$ 24,495,028
Licenses and Permits	Business licenses, cable franchise fees, alcoholic privilege licenses, permits, and trade licenses	\$ 9,294,900
<i>Sub-Total General Funds</i>		<i>\$ 64,587,167</i>
<i>Other Funds</i>		
Parks and Rec. Sales/Fees	Merchandise sales, food sales, facility and equipment rental, admission fees, recreation class fees, youth summer program fees, etc.	\$ 4,894,639
Street Lighting	Special assessment levied against properties benefiting from street light services	\$ 7,694,702
Speed Humps	Special assessment levied against properties benefiting from speed humps	\$ 122,000
Solid Waste Revenue	Fees associated with delivery of the residential solid waste program	\$ 40,642,006
Public Safety - E911 Corrections	Fees associated with E-911 and corrections inmate program	\$ 16,452,124
Public Utility Sales	Retail and wholesale sales of water and sewer services	\$ 325,157,000
Connection Charges	Water service connection charges	\$ 1,600,000
Storm water Utility Charge	Storm water service	\$ 29,660,000
Fare Box Revenues	Fares for bus transportation (transit system)	\$ 3,281,000
<i>Sub-Total Other Funds</i>		<i>\$ 429,503,471</i>
TOTAL FEES		\$ 494,090,638

Total County Operating and Capital Revenues \$ 1,229,989,071

Fees/Sales as a Percentage of Total County Revenue **40.2%**

Source: GCBOCC Budget Division

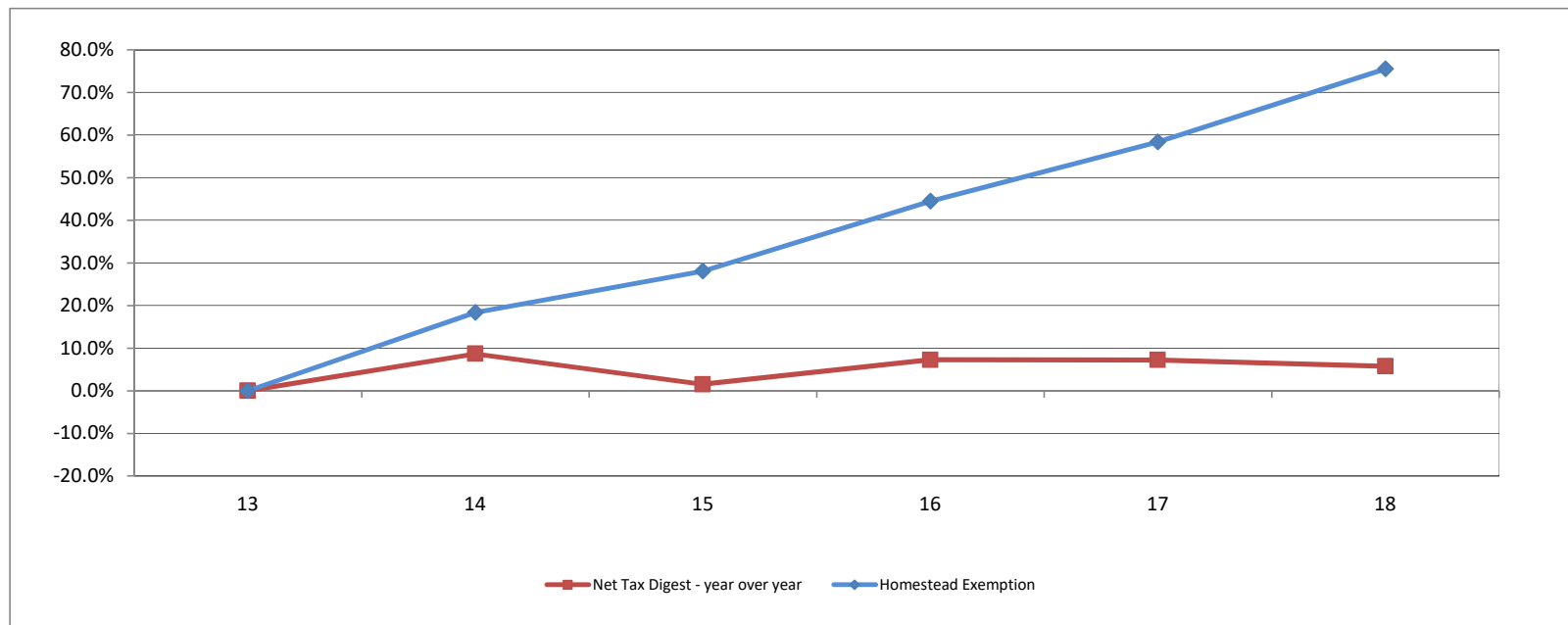
Gwinnett County Public Schools

Homestead Exemption Trend

M&O Amount by Year

Type	Homestead Exemptions	2018	2017	2016	2015	2014	2013
L1	Disability Exemption	352,000	404,000	412,000	496,000	528,000	596,000
L3	Seniors Exemption	77,480	210,440	182,760	220,440	334,560	548,830
L5	Senior School Exemption	2,952,221,907	2,618,298,057	2,349,750,742	2,017,995,996	1,813,770,906	1,434,445,646
S1	Homestead Exemption	513,468,120	518,724,000	523,375,560	534,502,000	549,251,960	562,911,400
S3	Regular School Exemption	10,480,000	9,080,000	7,240,000	6,880,000	6,007,640	5,327,200
S5	Disabled Veteran Exemption	79,055,510	62,132,105	45,714,444	34,817,000	27,947,440	21,486,310
Total Homestead		3,555,655,017	3,208,848,602	2,926,675,506	2,594,911,436	2,397,840,506	2,025,315,386
<i>Change from 2013 to 2018</i>		<i>75.6%</i>	<i>58.4%</i>	<i>44.5%</i>	<i>28.1%</i>	<i>18.4%</i>	<i>0.0%</i>
<i>% change over prior year</i>		<i>10.8%</i>	<i>9.6%</i>	<i>12.8%</i>	<i>8.2%</i>	<i>18.4%</i>	<i>0.0%</i>
Net Tax Digest		31,035,231,040	29,351,858,018	27,374,021,284	25,524,665,412	25,149,078,032	23,146,401,042
<i>Change from 2013 to 2018</i>		<i>34.1%</i>	<i>26.8%</i>	<i>18.3%</i>	<i>10.3%</i>	<i>8.7%</i>	<i>0.0%</i>
<i>% change over prior year</i>		<i>5.7%</i>	<i>7.2%</i>	<i>7.2%</i>	<i>1.5%</i>	<i>8.7%</i>	<i>0.0%</i>

Source: Consolidated Tax Digest from County



Gwinnett County Public Schools

Taxpayer Cost vs. Education (Local Cost)

<u>Year</u>	<u>Grade Level</u>	<u>Local Cost/Student</u>	<u>Taxes Paid</u>
2020	Grade 12	\$4,080	*
2019	Grade 11	\$3,912	\$1,661
2018	Grade 10	\$3,850	\$1,669
2017	Grade 9	\$3,592	\$1,669
2016	Grade 8	\$3,384	\$1,669
2015	Grade 7	\$3,296	\$1,669
2014	Grade 6	\$3,116	\$1,567
2013	Grade 5	\$3,216	\$1,567
2012	Grade 4	\$3,350	\$1,567
2011	Grade 3	\$3,902	\$1,567
2010	Grade 2	\$4,061	\$1,567
2009	Grade 1	\$4,023	\$1,567
2008	Grade K	\$3,797	\$1,567
TOTAL		\$47,579	\$19,306
			\$1,609 Yearly Average
	Years for taxes to equal costs:		30

* Millage rate will be set at meeting in June 2019

- Assumptions:
- Student will be senior FY2020 school year.
 - Revenue per student based on each year's actual local revenue
 - Taxes based on \$200,000 home with homestead exemption

Gwinnett County Public Schools

Analysis of Special Education Cost and Funding Sources Based on FY20 Superintendent's Recommended Budget

Direct Instructional Costs:

QBE Categories I-V	\$218,360,460
Title VI-B	\$37,433,388
Preschool	\$25,042,181

Administrative & Support Costs:

Special Education Administration	\$26,823,383
Psychologists/Social Workers	\$8,370,608
*Transportation	\$40,577,457
Staff Development	\$281,132
*M&O of Bldgs., including special accommodations	\$500,000
*Local School Administration	\$21,377,942
*Legal Expenses	\$425,000

Total Cost Associated with Special Education \$379,191,551

Less State & Federal Funding \$196,692,636

Local Cost to fund Special Education \$182,498,915

Projected FTE for 2020 (Includes 202 FTE for 1210 preschool students) 15,431

Local Cost per FTE	\$11,826.99
State Cost per FTE	10,837.46
Federal Cost per FTE	1,909.36
Total Cost Per FTE	\$24,573.81

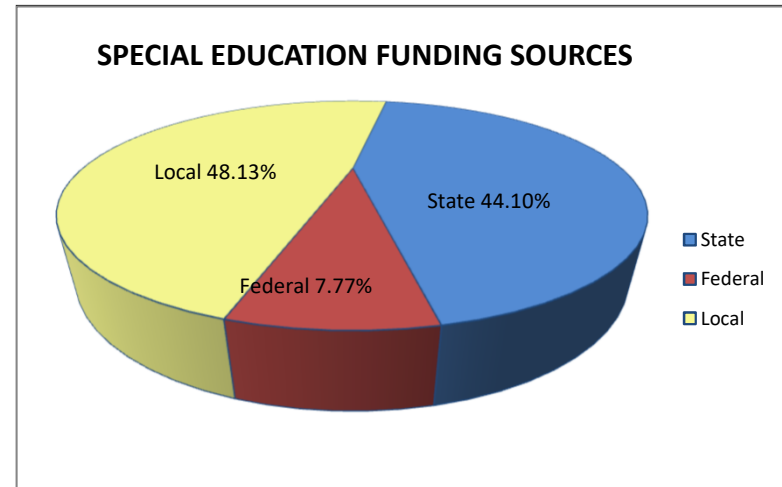
*Estimated

Funding Sources:

State K-12	\$192,297,562
State Preschool	\$3,344,516
Federal -K-12	\$28,812,912
Federal Preschool	\$649,930
State Transportation	\$1,629,322

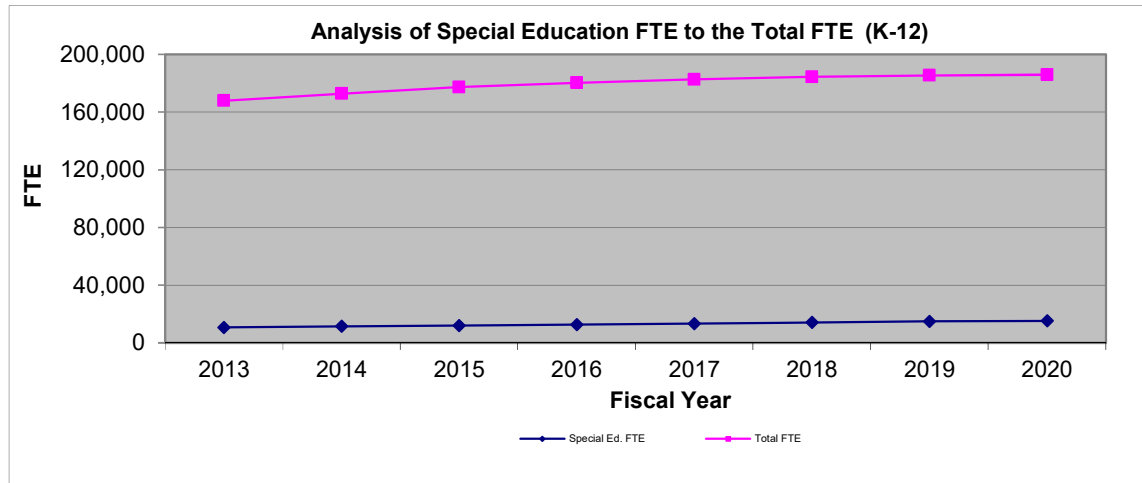
Less Local Five Mills Austerity Reduction (\$30,041,606)
\$0

Net funding sources \$196,692,636

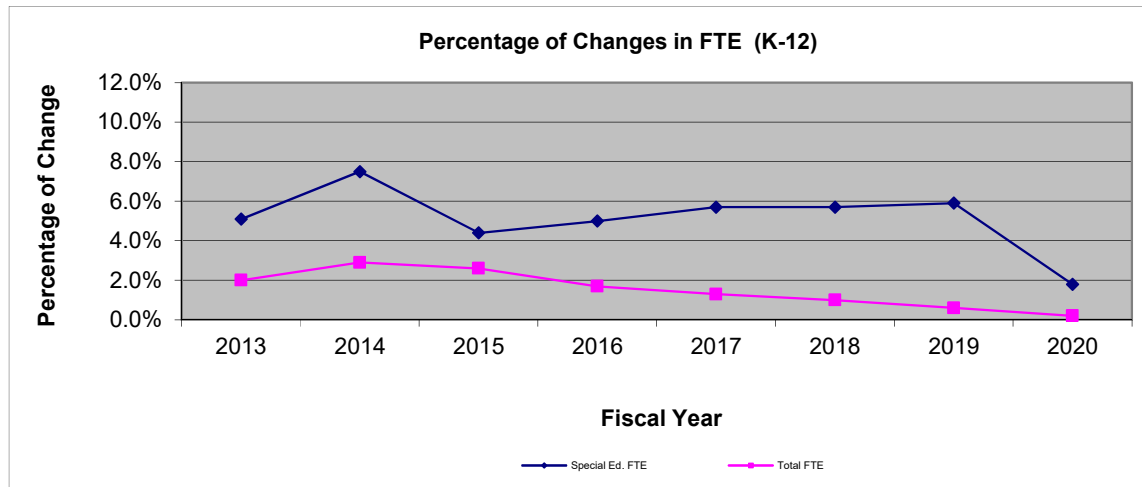


Note: Projected number of students served is 23,231

Gwinnett County Public Schools



	2013	2014	2015	2016	2017	2018	2019	2020
Special Ed. FTE	10,730	11,531	12,043	12,646	13,364	14,124	14,961	15,229
Total FTE	167,815	172,693	177,219	180,235	182,548	184,343	185,414	185,860
% of Special Ed. to the Total	6.4%	6.7%	6.8%	7.0%	7.3%	7.7%	8.1%	8.2%



	2013	2014	2015	2016	2017	2018	2019	2020
Special Ed. FTE	5.1%	7.5%	4.4%	5.0%	5.7%	5.7%	5.9%	1.8%
Total FTE	2.0%	2.9%	2.6%	1.7%	1.3%	1.0%	0.6%	0.2%

Source: GADOE QBE Earnings Sheets which are based on FTE; not enrollment

Gwinnett County Public Schools Analysis of ESOL Cost and Funding Sources Based on FY20 Superintendent's Recommended Budget

Direct Instructional Costs:

English to Speakers of Other Languages	\$47,189,018
Title III LEP and Title III Part A Immigrant	<u>3,682,642</u>
Total Cost	<u><u>\$50,871,660</u></u>

Less State & Federal Funding Sources \$50,871,660

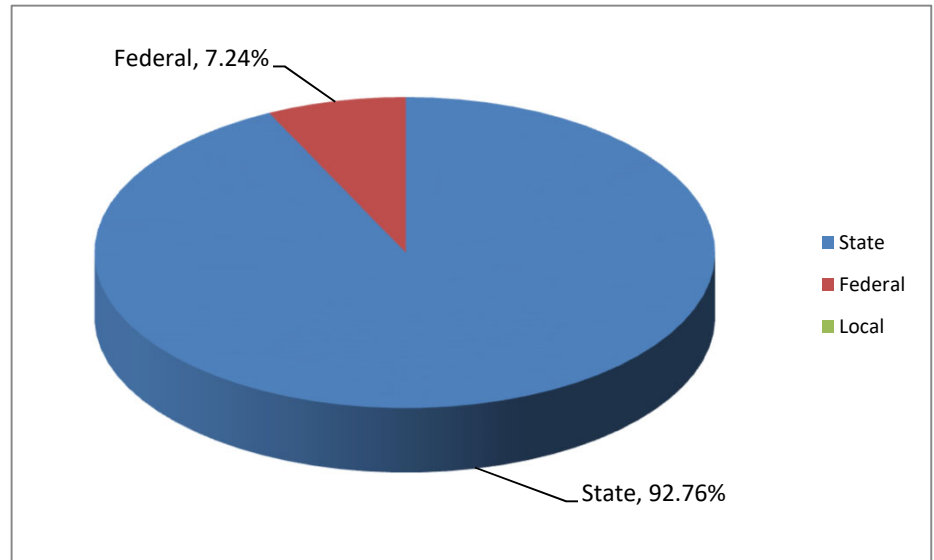
Local Cost to Fund ESOL \$0

Projected FY2020 FTE 5,775

Local Cost per FTE	\$0.00
State Cost per FTE	\$8,170.55
Federal Cost per FTE	\$637.63
Total Cost per FTE	\$8,808.18

Funding Sources

State QBE Earnings	\$55,807,220
Less Local Five Mills	(\$8,618,202)
Less Austerity Reduction	\$0
Federal Grants: Title III LEP/Part A Immigrant	<u>\$3,682,642</u>
Net State and Federal Funding:	<u><u>\$50,871,660</u></u>



**Gwinnett County Public Schools
Expenditure per FTE - Non SpEd/ESOL
General Fund
Based on FY20 Budget**

Total GF Expenditures	\$1,794,892,111
Less GF SpEd Expenditures	(340,752,763)
Less GF ESOL Expenditures	<u>(\$50,871,660)</u>
Revised Total Expenditures	<u>\$1,403,267,688</u>
Total FTE (includes ESOL add-on FTE)	185,860
Less SpEd FTE	(15,431)
Less ESOL FTE	<u>(5,775)</u>
Net FTE	<u>164,654</u>
Cost per Non SE/ESOL FTE	\$8,522.52

**Gwinnett County Public Schools
Salary & Benefits Summary - FY2020**

<u>Job Description</u>	<u>Grade</u>	<u>Step</u>	<u>Salary</u>	<u>Benefits</u>	<u>Total Compensation</u>	<u>WorkDays</u>	<u>Salary Increase %</u>	<u>Salary Daily Rate</u>
Teacher	L1	0	\$46,646	\$24,926	\$71,572	190	6.87%	\$246
Teacher	L2	13	\$65,088	\$30,204	\$95,292	190	6.59%	\$343
Teacher	L4	28	\$99,500	\$40,053	\$139,553	190	4.56%	\$524
Bookkeeper (ES , MS)	7	28	\$29,737	\$20,087	\$49,824	210	5.32%	\$142
School Clerk IV	6	26	\$27,873	\$19,553	\$47,426	220	5.50%	\$127
Custodian	5	32	\$33,588	\$21,189	\$54,777	246	5.06%	\$137
Bus Driver	-	12	\$27,824	\$13,657	\$41,481	185	3.93%	\$150
Principal - MS	2	8	\$118,552	\$45,506	\$164,058	246	3.99%	\$482
Assistant Principal - MS	2	63	\$70,567	\$31,772	\$102,339	200	4.00%	\$353
Director - Central Office	33	80	\$93,964	\$38,468	\$132,432	246	3.74%	\$382

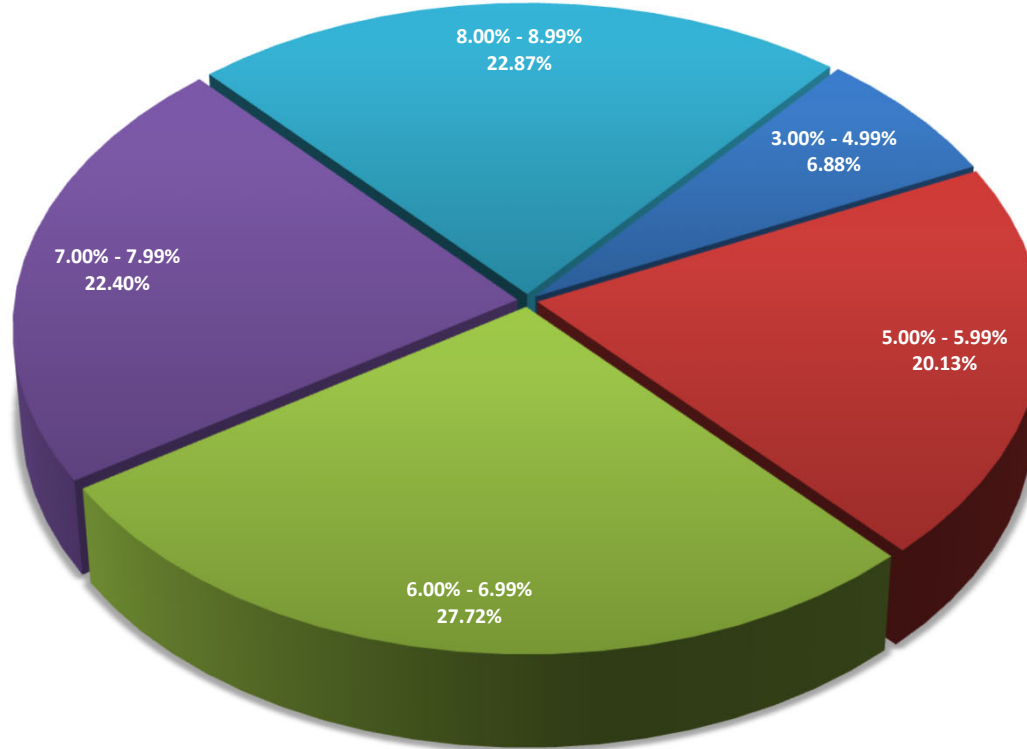
*** Per Capita Income 2017**

<u>* Location</u>	<u>Amount</u>
Gwinnett	\$39,856
Georgia	\$44,145
United States	\$51,640

* Source: Bureau of Economic Analysis BEA.Gov

Gwinnett County Public Schools Distribution of Salary Increase Teacher Salary Scale - FY2020

RANGE	FTE	PERCENT
3.00% - 4.99%	816.55	6.88%
5.00% - 5.99%	2,389.74	20.13%
6.00% - 6.99%	3,290.44	27.72%
7.00% - 7.99%	2,659.70	22.40%
8.00% - 8.99%	2,715.89	22.87%
	11,872.32	100.00%



Includes teachers, counselors, and media specialists.