

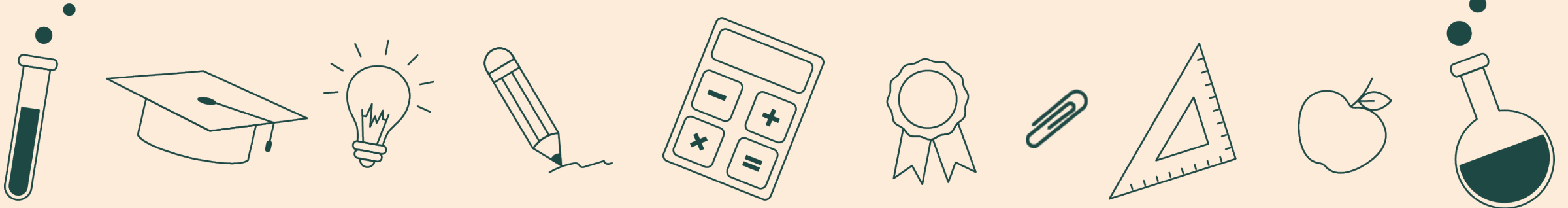


# Developing a Working Budget for Year 1 Operations

Carmen Freemire

Director of School Finance

[Carmen.Freemire@scsc.georgia.gov](mailto:Carmen.Freemire@scsc.georgia.gov)





# Mission

The mission of the State Charter Schools Commission of Georgia is to improve public education by authorizing high quality charter schools that provide students with better educational opportunities than they would otherwise receive in traditional district schools.





# Vision

Innovative and superior charter schools advancing education in every community.



# Presentation Overview



- Petition Budget v. Operational Budget
- QBE Funding
- State Charter Supplement Funding
- Forward Funding
- Enrollment
- Adjusting Based on Circumstances
- Importance of Budgeting
- Importance of Data Reporting
- Helpful Resources





# Petition Budget v. Operational Budget

# Petition Budget

Based on *Projections*

## Revenue

Driven by student enrollment

## Expenses

Personnel Projections  
Facilities Projections

State Charter Schools Commission

# Operational Budget

Based on *Actuals*  
(with some projections too)

## Revenue

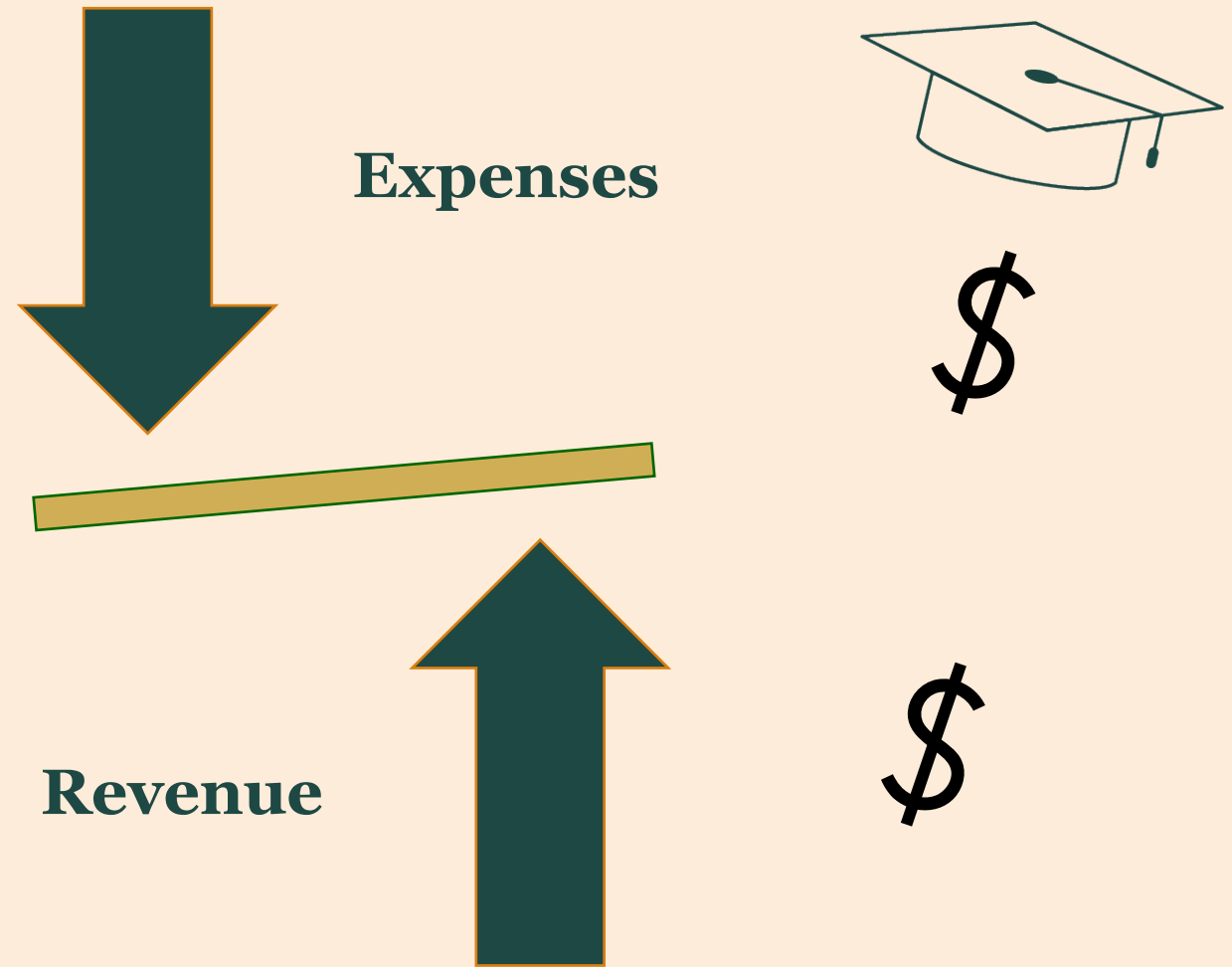
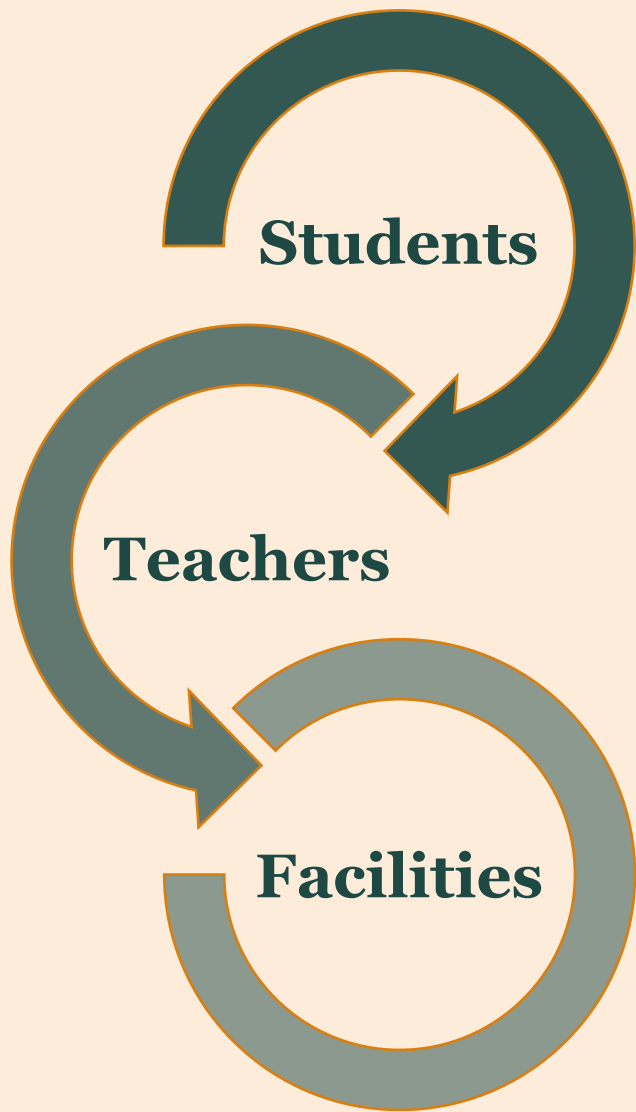
May projections & October actuals  
Forward Funding & Hold Harmless

## Expenses

Personnel Actuals  
Facilities Actuals

[scsc.georgia.gov](https://scsc.georgia.gov)





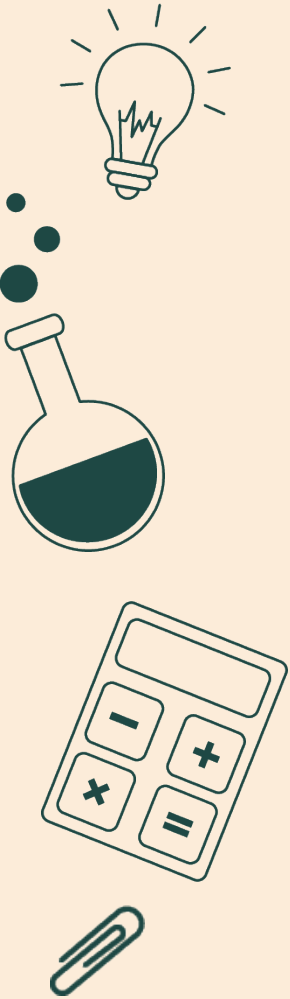


# Funding Overview



# 3 Types of Funding

- **State/QBE Funding**
  - Enacted in 1985
  - Public education funding Grades K – 12
  - Does not include Pre-K
- **SCSC Supplemental Funding**
  - Funding for state charter schools
  - 3 components: base supplement, capital outlay & categorical grants
- **Federal Funding-** can include
  - Every Student Succeeds Act (ESSA) grants e.g. Title IA
  - Individuals with Disabilities Education Act (IDEA)

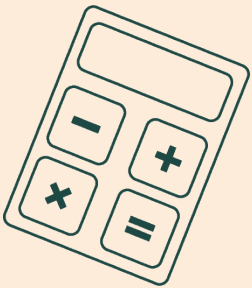




# QBE Funding Overview

# Quality Basic Education (QBE) Funding

- Total QBE includes 2 categories of revenue:
  - Amounts based on the number and types of students (Grade specific, Special Education, ...)
  - Training and Experience (T&E) of Staff
- And 2 categories of deductions:
  - Local Five Mill Share (LFMS)
  - Austerity
- $QBE = ((\text{student FTE} + \text{teacher T \& E}) - \text{LFMS}) - \text{Austerity}$



# QBE Funding for Students - FTE

- $QBE = ((\text{student FTE} + \text{teacher T \& E}) - \text{LFMS}) - \text{Austerity}$
- Administered using weighted FTE (full-time equivalent) counts
  - Does not represent the number of students in seats, but instead is based on the time that students spend in various instructional programs.
- School day is divided into 6 segments. Schools earn funding based on the placement of student during each segment.
- One FTE is comprised of 6 instructional segments.
- One FTE may reflect services provided to 6 different students.



# QBE Funding for Students - FTE

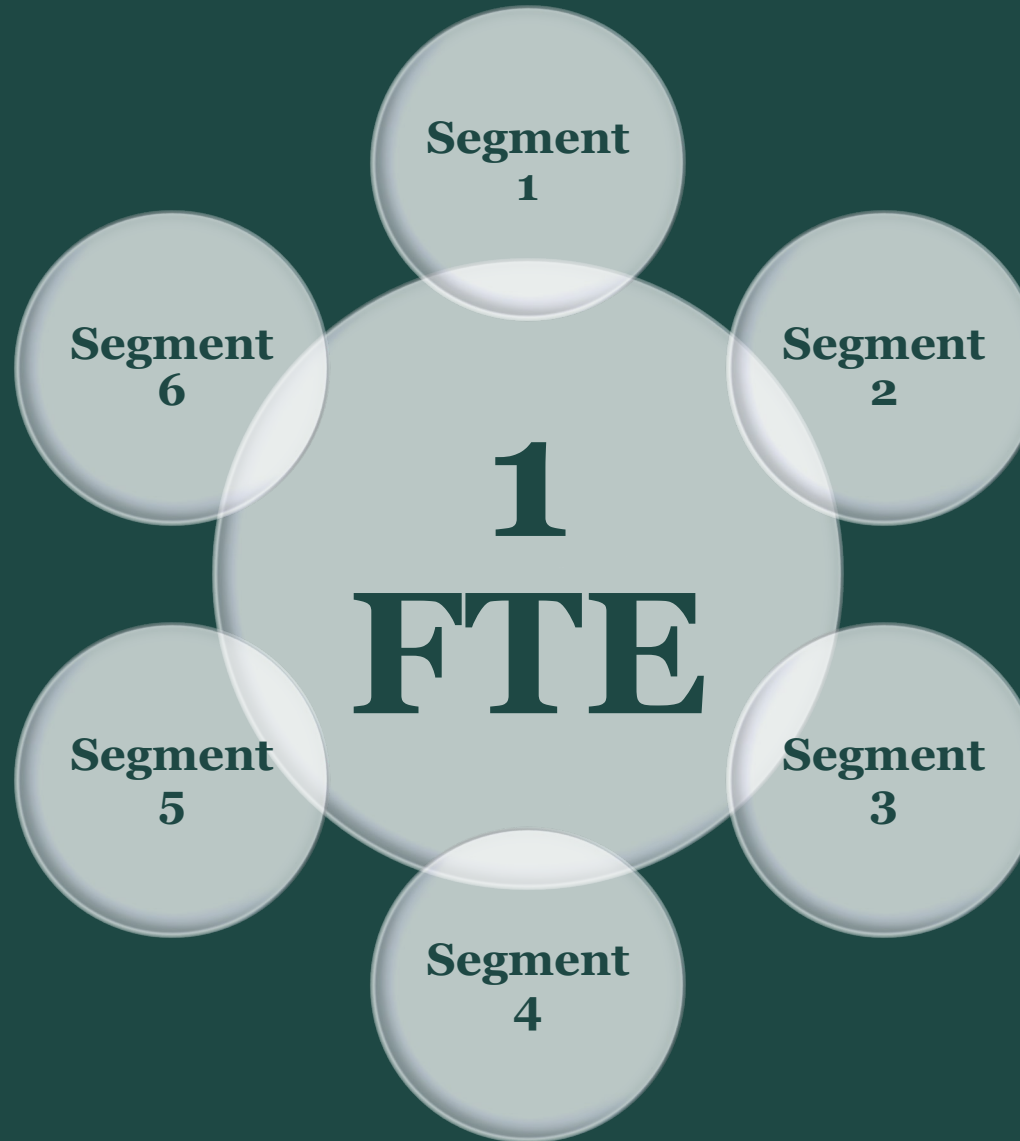
- 19 different QBE programs
  - 6 programs are for Exceptional Education students
    - Mild Resource
    - Moderate Resource
    - Moderate Self-Contained
    - Severe Self-Contained
    - Inclusion
    - Gifted
- **Program weights are based on the cost components of each program.**
  - The high school general education program has the lowest estimated cost and is assigned a weight of 1.0.
  - Weights for other programs equal the per pupil cost for that program divided by the per pupil cost of the high school gen ed program.
  - Weight change over time as the cost of each program changes.



# Different Levels of Funding Earning for Students in the following QBE Programs

Kindergarten	K Early Intervention	Grades 1-3	Grades 1-3 Early Intervention	Grades 4-5	Grades 4-5 Early Intervention
Middle Grades	Middle School Program	Grades 9-12 (Base)	SPED I	SPED II	SPED III
SPED IV	SPED V	CTAE	Gifted	Remedial	Alternative
			ESOL		

# One FTE is Equal to 6 Instructional Segments

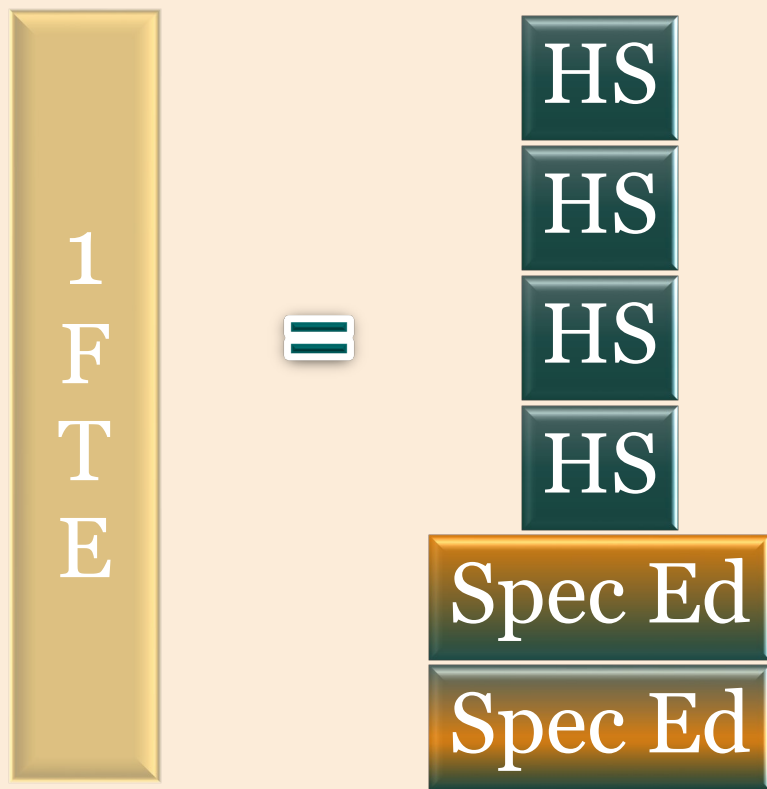




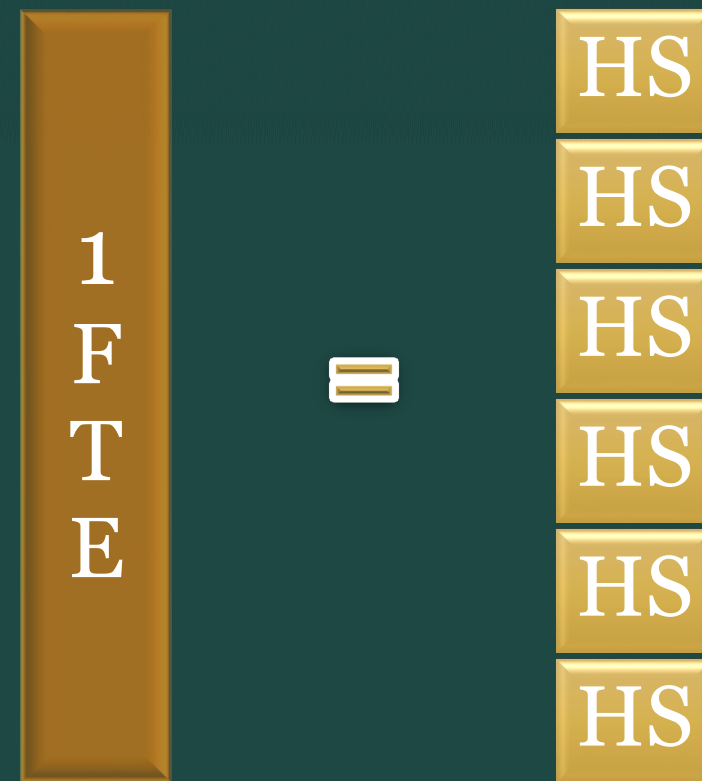
# QBE Funding for Students - Example

- Base weight = \$3,000
- 4 segments – H.S. gen ed classroom (funding weight 1.0)
- 2 segments – special ed program (funding weight 2.8)
- Daily weight = 1.6
  - $((4 \times 1.0) + (2 \times 2.8)) = 9.6 / 6 = 1.6$
- Funding earned = base allocation x daily weight
  - Base allocation = \$3,000
  - $\$3,000 \times 1.6 = \$4,800$





**\$4,800**  
earned for student



**\$3,000**  
earned for student

# QBE Funding for Students - FTE

- Determining Per Pupil Program Costs – Factors Considered
  - Direct Instructional Costs
    - Salaries & benefits for teachers
    - Paraprofessionals
    - Consumable materials
    - Textbooks
    - Equipment
  - Indirect Instructional Costs
    - Central Administration
    - School Administration
    - Facility Maintenance & Operations
- Remember – these costs can change year-to-year



# Programs and Program Weights for FY24

- **Kindergarten Program**
  - Weight: 1.6831
  - Allocation per FTE: \$5,087.03
- **Middle School Program**
  - Weight: 1.0336
  - Allocation per FTE: \$3,124.10
- **High School Program (Base)**
  - Weight: 1.0000
  - Allocation per FTE: \$3,022.45
- **Gifted**
  - Weight: 1.7267
  - Allocation per FTE: \$5,218.81



# QBE Funding for Teachers – T&E



- $QBE = ((\text{student FTE} + \text{teacher T \& E}) - \text{LFMS}) - \text{Austerity}$
- Training & Experience (T&E)
  - Training – based on degree or certifications
  - Experience - # of years
  - Eligible to all certified staff
- Base Salary Schedule
  - Base Rate FY24: \$41,092
- Funding covers the state-minimum salaries of certified personnel
- Based on CPI Reporting



# QBE Student Teacher Ratios

QBE Program	Student Teacher Ratio
K	15:01
K EIP	11:01
Grades 1 –3	17:01
Grades 1 –3 EIP	11:01
Grades 4 –5	23:01
Grades 4 –5 EIP	11:01
Middle Grades	23:01
Middle School	20:01
Grades 9 –12	23:01
CTAE 9 –12	20:01
SPED I	8:01
SPED II	6.5:1
SPED III	5:01
SPED IV	3:01
SPED V	8:01
Gifted	12:01
Remedial	15:01
Alt Ed	15:01
ESOL	7:01



# State Teacher Salary Schedule - Updated Annually

FY 2024		STATE SALARY SCHEDULE										Folder Name: FY2024 Sal Sch	
OFFICIAL		GEORGIA ANNUAL/MONTHLY SALARY SCHEDULE FOR 10 MONTHS EMPLOYMENT										BASE EQUALS \$41,092.00 SCHOOL YEAR 2023 - 2024	
Years of Creditable Service	Salary Step	LEVEL OF CERTIFICATION											
		T-1 \$39,217.00 94.50% OF T - 4	T-2 \$40,154.00 97.25% OF T - 4	PROV BT-4 \$39,217.00 94.50% OF T - 4	PROF T-4 \$41,092.00 100.00% N/A	PROV BT-5 \$43,308.00 106.50% OF T - 4	PROF T-5 \$46,206.00 115.00% OF T - 4	PROV BT-6 \$48,754.00 106.50% OF T - 5	PROF T-6 \$51,303.00 113.00% OF T - 5	PROV BT-7 \$54,183.00 106.50% OF T - 6	PROF T-7 \$56,176.00 111.00% OF T - 6		
0,1,2	E	\$39,217.00 \$3,268.08	\$40,154.00 \$3,346.17	\$39,217.00 \$3,268.08	\$41,092.00 \$3,424.33	\$43,308.00 \$3,609.00	\$46,206.00 \$3,850.50	\$48,754.00 \$4,062.83	\$51,303.00 \$4,275.25	\$54,183.00 \$4,515.25	\$56,176.00 \$4,681.33		
3	1	\$40,184.00 \$3,348.67	\$41,149.00 \$3,429.08	\$39,217.00 \$3,268.08	\$42,115.00 \$3,509.58	\$44,397.00 \$3,699.75	\$47,382.00 \$3,948.50	\$50,007.00 \$4,167.25	\$52,632.00 \$4,386.00	\$55,598.00 \$4,633.17	\$57,651.00 \$4,804.25		
4	2	\$41,180.00 \$3,431.67	\$42,173.00 \$3,514.42	\$39,217.00 \$3,268.08	\$43,168.00 \$3,597.33	\$45,519.00 \$3,793.25	\$48,593.00 \$4,049.42	\$51,297.00 \$4,274.75	\$54,001.00 \$4,500.08	\$57,056.00 \$4,754.67	\$59,171.00 \$4,930.92		
5	3	\$42,205.00 \$3,517.08	\$43,228.00 \$3,602.33	\$39,217.00 \$3,268.08	\$44,253.00 \$3,687.75	\$46,675.00 \$3,889.58	\$49,841.00 \$4,153.42	\$52,626.00 \$4,385.50	\$55,411.00 \$4,617.58	\$58,558.00 \$4,879.83	\$60,736.00 \$5,061.33		
6	4	\$43,261.00 \$3,605.08	\$44,315.00 \$3,692.92	\$39,217.00 \$3,268.08	\$45,743.00 \$3,811.92	\$48,262.00 \$4,021.83	\$51,555.00 \$4,296.25	\$54,451.00 \$4,537.58	\$57,347.00 \$4,778.92	\$60,620.00 \$5,051.67	\$62,885.00 \$5,240.42		
7	5	\$44,349.00 \$3,695.75	\$45,434.00 \$3,786.17	\$39,217.00 \$3,268.08	\$46,905.00 \$3,908.75	\$49,500.00 \$4,125.00	\$52,892.00 \$4,407.67	\$55,875.00 \$4,656.25	\$58,857.00 \$4,904.75	\$62,229.00 \$5,185.75	\$64,562.00 \$5,380.17		
8	6	\$45,469.00 \$3,789.08	\$46,587.00 \$3,882.25	\$39,217.00 \$3,268.08	\$48,701.00 \$4,058.42	\$51,413.00 \$4,284.42	\$54,957.00 \$4,579.75	\$58,074.00 \$4,839.50	\$61,191.00 \$5,099.25	\$64,714.00 \$5,392.83	\$67,152.00 \$5,596.00		
9,10	7	\$46,623.00 \$3,885.25	\$47,775.00 \$3,981.25	\$39,217.00 \$3,268.08	\$49,952.00 \$4,162.67	\$52,745.00 \$4,395.42	\$56,396.00 \$4,699.67	\$59,606.00 \$4,967.17	\$62,817.00 \$5,234.75	\$66,445.00 \$5,537.08	\$68,957.00 \$5,746.42		
11,12	L1	\$47,812.00 \$3,984.33	\$48,998.00 \$4,083.17	\$39,217.00 \$3,268.08	\$51,241.00 \$4,270.08	\$54,117.00 \$4,509.75	\$57,878.00 \$4,823.17	\$61,184.00 \$5,098.67	\$64,492.00 \$5,374.33	\$68,228.00 \$5,685.67	\$70,816.00 \$5,901.33		
13,14	L2	\$49,036.00 \$4,086.33	\$50,258.00 \$4,188.17	\$39,217.00 \$3,268.08	\$52,568.00 \$4,380.67	\$55,531.00 \$4,627.58	\$59,404.00 \$4,950.33	\$62,810.00 \$5,234.17	\$66,217.00 \$5,518.08	\$70,065.00 \$5,838.75	\$72,730.00 \$6,060.83		
15,16	L3	\$50,297.00 \$4,191.42	\$51,556.00 \$4,296.33	\$39,217.00 \$3,268.08	\$53,935.00 \$4,494.58	\$56,987.00 \$4,748.92	\$60,976.00 \$5,081.33	\$64,484.00 \$5,373.67	\$67,994.00 \$5,666.17	\$71,957.00 \$5,996.42	\$74,702.00 \$6,225.17		
17,18	L4	\$51,596.00 \$4,299.67	\$52,893.00 \$4,407.75	\$39,217.00 \$3,268.08	\$55,343.00 \$4,611.92	\$58,487.00 \$4,873.92	\$62,595.00 \$5,216.25	\$66,209.00 \$5,517.42	\$69,824.00 \$5,818.67	\$73,906.00 \$6,158.83	\$76,733.00 \$6,394.42		
19,20	L5	\$52,934.00 \$4,411.17	\$54,270.00 \$4,522.50	\$39,217.00 \$3,268.08	\$56,793.00 \$4,732.75	\$60,032.00 \$5,002.67	\$64,263.00 \$5,355.25	\$67,985.00 \$5,665.42	\$71,709.00 \$5,975.75	\$75,913.00 \$6,326.08	\$78,825.00 \$6,568.75		
21+	L6	\$54,312.00 \$4,526.00	\$55,688.00 \$4,640.67	\$39,217.00 \$3,268.08	\$58,287.00 \$4,857.25	\$61,623.00 \$5,135.25	\$65,981.00 \$5,498.42	\$69,815.00 \$5,817.92	\$73,650.00 \$6,137.50	\$77,980.00 \$6,498.33	\$80,980.00 \$6,748.33		

Georgia Department Of Education  
Richard Woods, State Superintendent of Schools  
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BT= Provisional

T= Professional

T1= HS or GED

T2= Associates

T4= Bachelors

T5= Masters





# QBE Deductions - Local Five Mill Share

- $QBE = ((\text{student FTE} + \text{teacher T \& E}) - \text{LFMS}) - \text{Austerity}$
- Since FY13 the General Assembly has required a deduction from QBE equivalent to LFMS from state charter schools' funding.
- Deduction = **lower** amount of either :
  - FY24 Statewide average - \$1,518/FTE - OR
  - The average LFMS of the districts comprising the attendance zone.



# Where to Local Five Mill Share Amount for a School

The local five mill share amount can be found on the school's monthly payment advice.

1. [financeweb.doe.k12.ga.us/QBEPublicWeb/ReportsMenu.aspx](http://financeweb.doe.k12.ga.us/QBEPublicWeb/ReportsMenu.aspx)
2. Select the payment advice for a particular month
3. The payment advice will generate

**Quality Basic Education - Reports**

Report Category	QBE Reports	Report Name	Payment Advice
Fiscal Year	2021		
System	Harriet Tubman - 7830629		
Month	August		
<input type="button" value="View Report"/>			

## Georgia Department of Education QBE Payment Advice

School System : **7830629 State Specialty Schools II-Harriet  
Tubman School of Science & Technology**

Payment Month Year: **August-2020**

Your ORF Payment will be deposited on August 31, 2020 to your bank account through the Automated Clearing House (ACH). Your accounting records should be posted as follows:

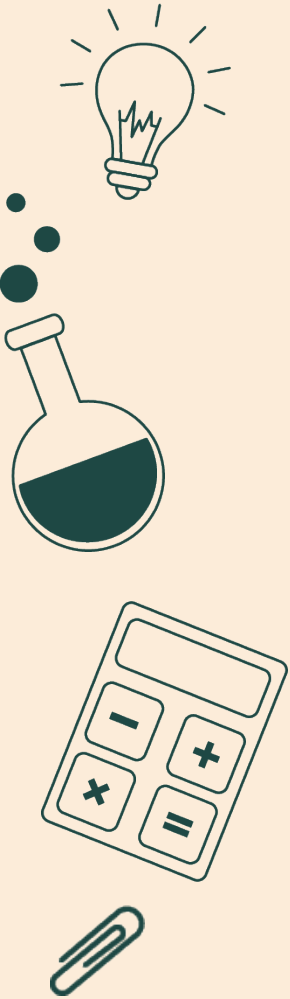
Program Code	Description	Revenue Code 3120 Salary (\$)	Revenue Code 3122 Operation (\$)	QBE Earnings (\$)	Revenue Code 3140 Less Local 5 Mills (\$)	State Funds (\$)
1011	Kindergarten	17,695	325	18,020	6,341	12,679
1021	Primary Grades 1-3	38,356	1,037	39,393	11,675	27,718
1051	Upper Elementary Grades 4-5	8,278	240	8,518	2,525	5,993
	<b>TOTAL DIRECT INSTRUCTIONAL FUNDS (1)</b>	<b>64,329</b>	<b>1,602</b>	<b>65,931</b>	<b>19,541</b>	<b>46,390</b>
1450	Cent. Admin/ Tch. Sal Incr.	775	0	775	229	546
1455	School Administration	1,818	154	1,972	584	1,388
1457	Facility M&O		5,860	5,860	1,737	4,123
	<b>TOTAL INDIRECT FUNDS</b>	<b>2,593</b>	<b>6,014</b>	<b>8,607</b>	<b>2,550</b>	<b>6,057</b>
1310	Media Center Program	2,132	301	2,433	721	1,712
1100	20 Days Additional Instruction	645	0	645	191	454
1210	Staff & Professional Development			442	131	311
1211	Principal Staff and Prof. Dev.			27	8	19
4080	Amended Formula Adjustment (Revenue Code 3124)					- 5,808
	<b>TOTAL QBE Formula Funds(2)</b>	<b>69,699</b>	<b>7,917</b>	<b>78,085</b>	<b>23,142</b>	<b>49,135</b>
	<b>TOTAL STATE FUNDING</b>					<b>49,135</b>
4092	Charter Commission Admin -State					- 3,586
1639	State Special Charter Supplement					129,124
	<b>Payment Made by EDI</b>					<b>174,673</b>





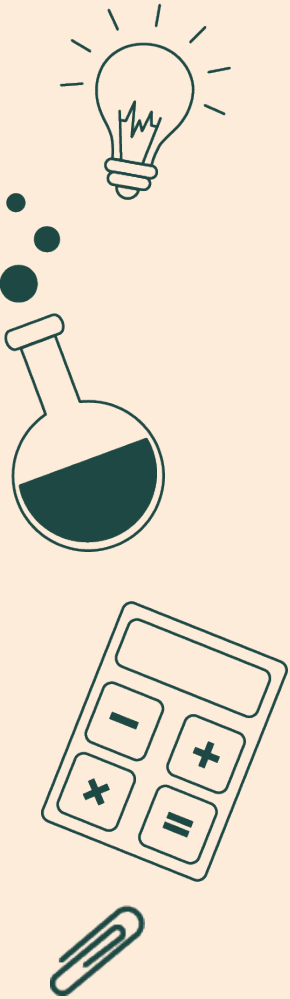
# QBE Deductions - Austerity

- $QBE = ((\text{student FTE} + \text{teacher T \& E}) - \text{LFMS}) - \text{Austerity}$
- As a result of difficult economic conditions, the General Assembly may implement a reduction of education funding.
  - FY21 – Austerity was 10.37%
  - FY22 – Austerity was 4.23%
  - FY23 – Austerity was 0%
  - FY24- Austerity is 0%
- State charter schools receive the same austerity deduction as all other public schools.



# QBE – As a Board Member

- Less Important: understanding the precise calculation of QBE.
- More Important: understanding that specific student characteristics impact funding & understanding any special conditions (i.e. austerity) that impact revenues.
- Role of the Data Collections process.
- Importance of Appropriate Personnel.
- Oversight:
  - Periodic reports on data collections cycles
  - Review allotment sheets





Questions?



# State Charter Supplement Funding Overview

# State Charter Supplemental Funding

- Three Components to Determine Funding:
  - **Categorical Grants**
    - Transportation, nutrition, nursing, equalization
  - **Base Supplement for B/M**
    - Proxy for local funding
    - FY24: \$4,284 - \$5,877/FTE
  - **Capital Funding for B/M**
    - For capital expenses
    - FY24: \$1,447 - \$2,453/FTE
- **Total Supplement** = (categorical grants + base supplement + capital funding) – commission fee

## Commission Fee

Up to 3%

Historically the SCSC has withheld less than 3%.



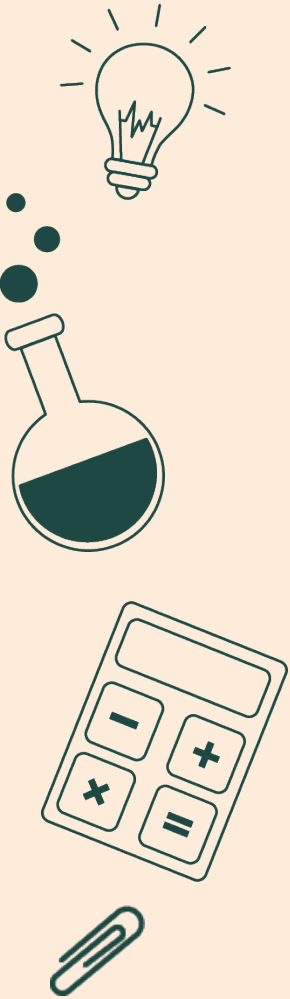
# Supplement Funding – Categorical Grants

- Common Categorical Grants
  - State Nutrition Grant
    - FY24 Average: \$17.46/FTE
  - State Transportation Grant
    - FY24 Average \$80.78/FTE
- Nursing Grant
  - \$20,000 for all SCSC schools, excludes 1<sup>st</sup> year schools



# Supplement Funding – Base Supplement

- Equal to –
  - Average local revenue (plus equalization) of all school districts (i.e. **statewide average**) – unless
  - Average local revenue (plus equalization) of districts comprising the school's attendance zone is less than the statewide average – then
  - Amount will be equal to:
    - **Average of the local districts within the attendance zone** –  
or
    - **Average of the five lowest-funded districts**
    - Whichever is greater



**Which is less?**

Average local  
revenue (plus  
equalization) of all  
school districts (i.e.  
statewide average)

Average local  
revenue (plus  
equalization) of  
districts comprising  
the school's  
attendance zone

**Which is greater?**

Average of the local  
districts within the  
attendance zone

Average of the five  
lowest-funded  
districts



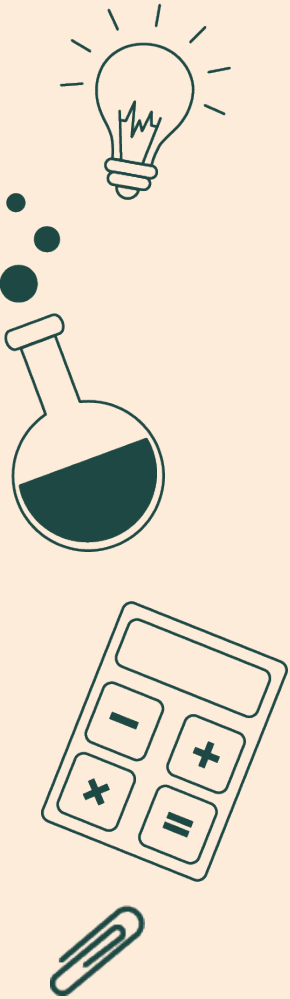
# Supplement Funding – Capital Funding

- Equal to –
  - Statewide average per pupil capital expenditure (excluding local revenue bonds) – OR
  - Per pupil capital expenditure of the school system in which the school is located.
- Whichever is **greater**.
- FY24: \$1,447 - \$2,453 /FTE



# Supplement Funding – Virtual Schools

- Generally, do not receive Transportation or Nutrition grants.
- Base Supplement is funded at  $\frac{2}{3}$  of the statewide average
  - FY24- \$3,918
- Capital Outlay is funded at  $\frac{1}{4}$  of the statewide average
  - FY24- \$362
- LFMS contribute  $\frac{2}{3}$  of the statewide average
  - FY24- \$1,012



# Supplement Funding – As a Board Member

- Less Important: understanding the precise calculation of the supplement
- More Important: making sure records reflect proper details
  - FTE Numbers
  - Attendance Zone
  - Location
  - Transportation/Nutrition Provided
- Role of SCSC May Collection Survey/Spreadsheet





Questions?



# Forward Funding Overview

# Forward Funding Overview

- Purpose- to provide funding for a new or existing SCSC school that is either:
  - In the first year of operation or
  - Anticipates growth of 2% or greater
- School leaders submit projections to the SCSC each May
- Forward funding is not “held harmless”
  - Funding is adjusted at the midterm –
    - Over projections = reduced allotments
    - Under projections = increased allotments



# Forward Funding - Example

- Super Great Charter School

- K – 8
- Track record – 500ish students
- Loss of industry → decline in students
- October FTE – 450 students
- Midterm held harmless? YES
  - Decrease in enrollment is due to natural attrition.
  - Funding will be affected, but not until the following school year.

- Super Awesome Charter School

- K – 5
- Track record – 300ish students
- Adds grades 6 – 8 with 200 students projected (500 total)
- No sports → only 100 students enroll (400 total)
- Midterm held harmless? NO
  - Decrease in enrollment is due to inaccurate enrollment projection.
  - Funding is affected during the current school year.

# Forward Funding for Federal Funds

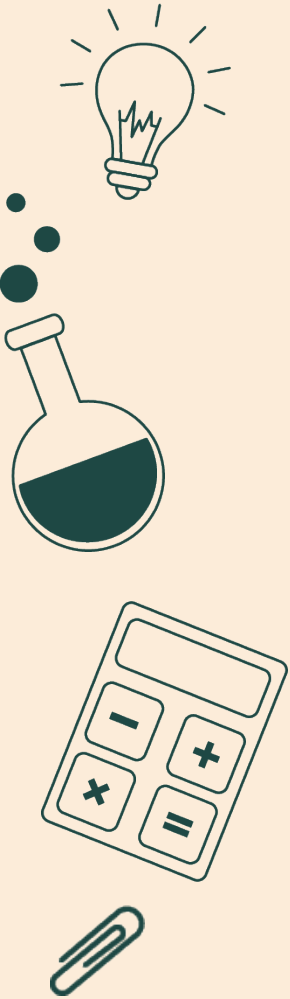
- Purpose- to provide funding for new or existing SCSC schools that are:
  - In the first year of operation or
  - Anticipate growth of 33% or greater or
  - Are adding a grade, not held to 33% threshold.
- School leaders submit projections to the SCSC each May.
  - New schools submit anticipated first year enrollment and a projected poverty percentage.
  - Expanding schools submit anticipated increases in enrollment due to growth or adding a grade(s).





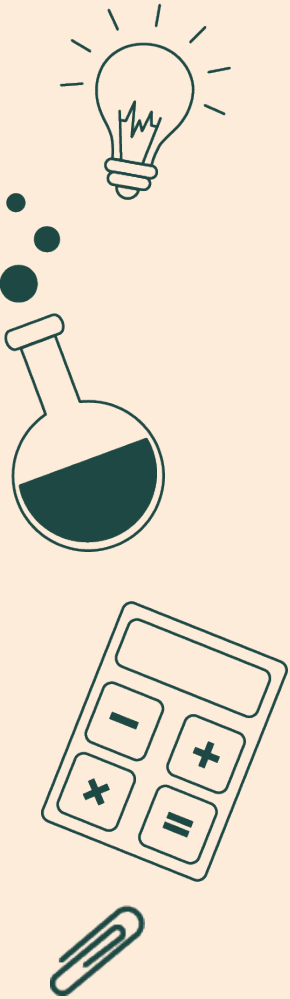
# Forward Funding for Federal Funds

- Forward funding is not “held harmless”
  - Funding is adjusted typically in February- Title IA.
  - Allocations are adjusted during current fiscal year.
- New Schools
  - Over projections in poverty percentage or enrollment = reduced federal grant allocations.
  - Under projections = increased federal grant allocations.
- Expanding Schools
  - Over projections in enrollment = reduced federal grant allocations.
  - Under projections = increased federal grant allocations.



# Forward Funding – As a Board Member

- Understand the perils of under-estimating or over-estimating enrollment.
- Understand when funding WILL and WILL NOT be “held harmless.”
- Role of SCSC May Collection Survey/Spreadsheet.

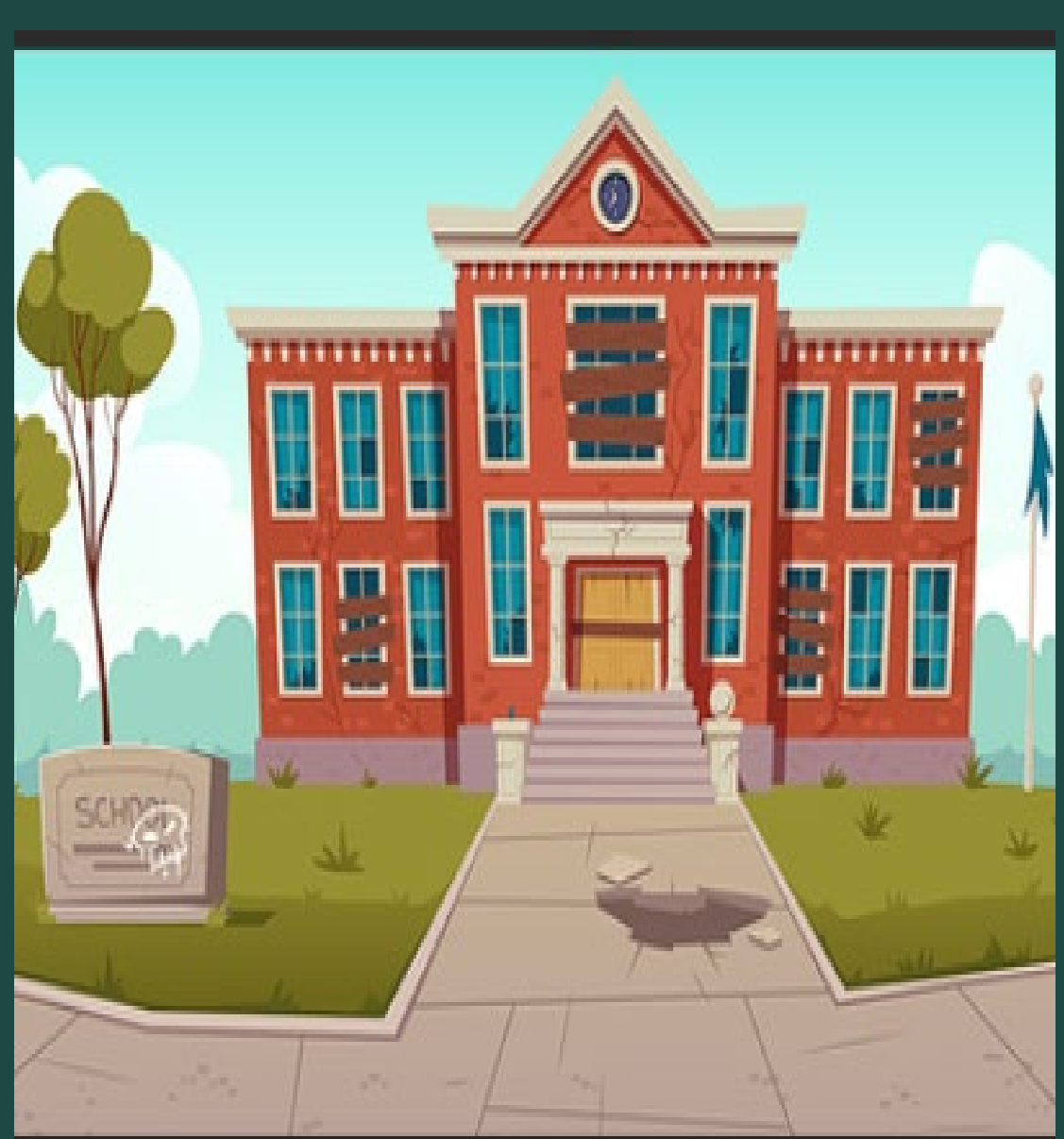




# Enrollment



State Charter Schools Commission



[scsc.georgia.gov](https://scsc.georgia.gov)



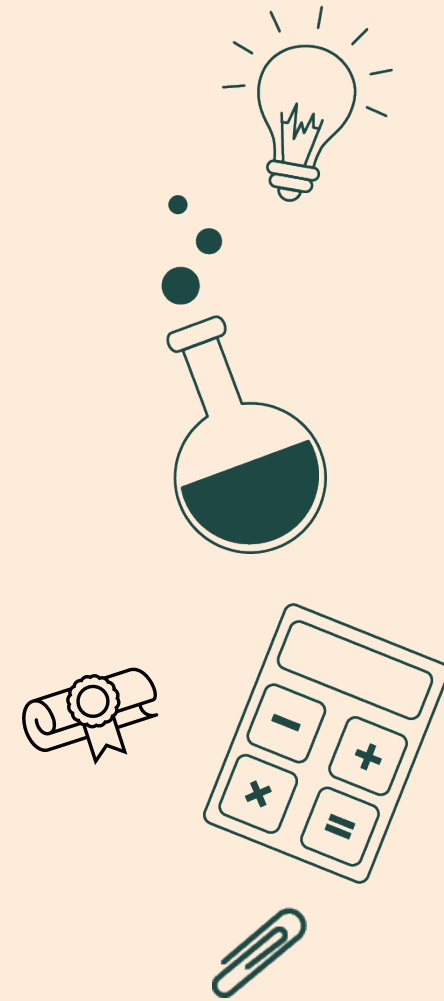
# Enrollment

- **Considerations**
  - Track enrollment and identify trends.
  - Include enrollment as part of the school's dashboards and have specific checkpoints.
  - Explore the use of a Customer Relationship Management (CRM) tool
  - Over-enrollment.



# Enrollment – As a Board Member

- Role of Marketing
- Student Services & Decision Making
- Checkpoints
- Potential Consequences of Under-Enrollment and Over-Enrollment





# Adjusting Based on Circumstances

# Monitor Your Budget: Common Issues

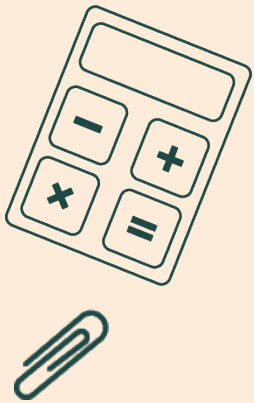
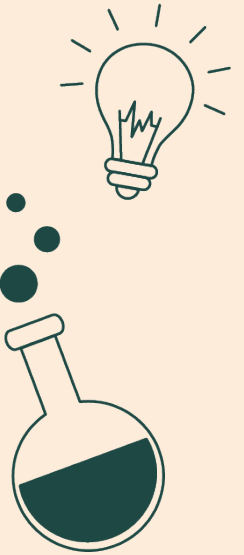
Overestimating  
Funding

Underestimating  
Expenses

Including Donations as  
a Guaranteed Source of  
Revenue

Budget Deficits w/o  
Deficit Reduction Plan

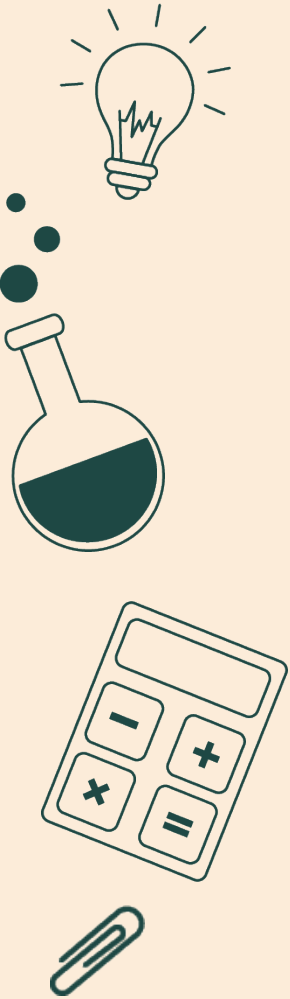
Negative Ending  
Cash Amounts





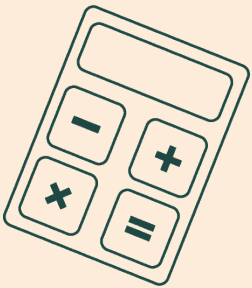
# Scenario 1 – Under-Enrollment

- First day of school – under-enrolled.
- Beginning of October – total enrollment has dropped even further.
- Generally, expenses (personnel and facility) have been in line with projections.
- Questions:
  - Will the school have to pay back any money?
  - What adjustments can be made given the circumstances?
  - Are there cash flow concerns?



# Scenario 2 – Over-Enrollment

- First day of school – over-enrolled by 60 students.
- Beginning of October – total enrollment has dropped somewhat but the school is still serving 30 more students than originally projected.
- Generally, expenses (personnel and facility) have been in line with projections.
- Questions:
  - Will the school have to pay back any money?
  - What adjustments can be made given the circumstances?
  - Are there cash flow concerns?



# Scenario 3 – Expenses Are Running High

- School's enrollment is generally in line with projections.
- However, expenses (personnel and facility) are significantly higher than projected.
- Questions:
  - Will the school have to pay back any money?
  - What adjustments can be made given the circumstances?
  - Are there cash flow concerns?



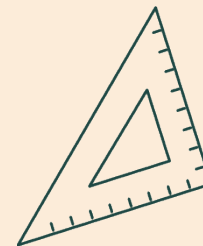
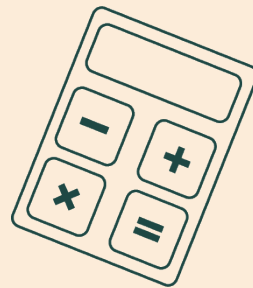
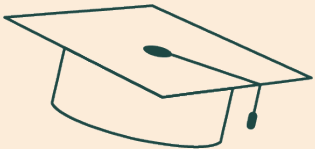
# Final Takeaways

- Revenue
  - Track enrollment and refine revenue projections. Conservative projections are generally a best practice.
- Expenses
  - Understand where the school is vulnerable.
    - Example: Facilities Costs
  - Be diligent about refining as more information becomes available – it's much easier to solve a problem when you know about it earlier.
- Governing Board and Expertise
  - Understand your role and find the expertise that you need.





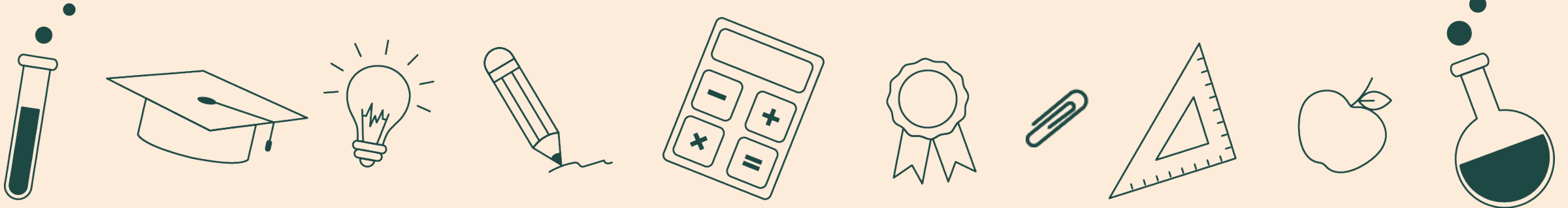
# The Importance of Budgeting





# Annual Budget Hearings

State Charter Schools Commission of Georgia



# O.C.G.A. § 20-2-167.1

The governing board (not a committee) must:

- Hold at least two public meetings to discuss and allow input on the annual operating budget before its adoption.
- Cannot be held within the same seven-day period.
- Must be advertised in the local newspaper with general circulation in which the school publishes other legal announcements.

See O.C.G.A. § 20-2-167.1



# O.C.G.A. § 20-2-167.1 (cont'd)

- A summary of the annual operating budget adopted by the board must be posted on a publicly available area of the school's website until the operating budget for the next fiscal year is adopted.
- The summary shall provide notice that, upon request, an electronic copy of a line-item detailed adopted budget must be provided at no cost and within three business days of the request.

See O.C.G.A. § 20-2-167.1



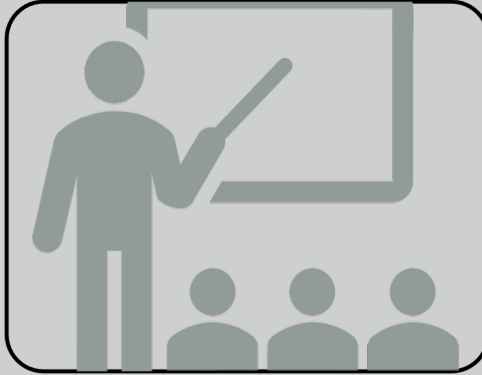


# What is a Budget?

- A budget is simply a plan with dollars attached.
- A budget is a **Communications Document**.
- A budget tells the families of students what is important and make schools accountable for public funds received.
- Budgets show the highest and best use of funds received.
- A budget is also a system for collecting and reporting information.



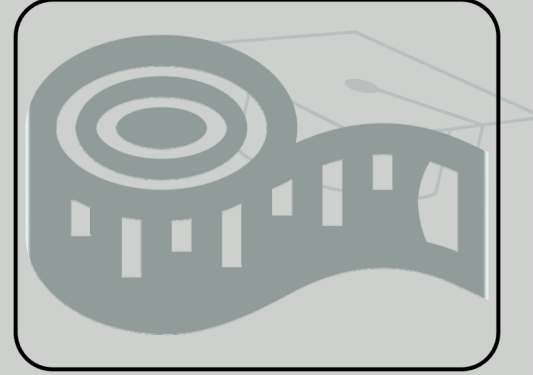
# Three Components of Budgeting



Planning-  
articulating a  
desired future  
state where  
the school  
wants to be.



The Budget-  
defined  
allocation of  
school's  
limited  
resources.



Monitoring/  
Measuring-  
ensuring that  
commitments  
made during  
planning and  
budgeting are  
fulfilled and  
understood.

# Budgeting Tips

- Align your school's budget with its strategic plan.
- Develop a budget calendar to identify key steps and milestones.
- Assign roles and responsibilities throughout the process.
- Set up check points to make sure budget tasks are being completed.



# Budgeting Tips

- Decide the budget methodology to use.
- Zero-based. Start at 0 for all items of cost and justify each proposed line item.
- Modified Zero-based. Certain fixed costs are added e.g. salaries, facilities from the beginning and other costs are added after evaluation and justification for cost.
- Incremental- used last year's budget as the base and make +/- adjustments.



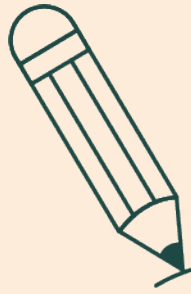
# Budgeting Tips

- Create short-term (1 fiscal year) and long-term (5+ fiscal years) budgets.
- Long-term budgets allow you to plan around enrollment scenarios, plans for growth (adding grades, classes, staff).





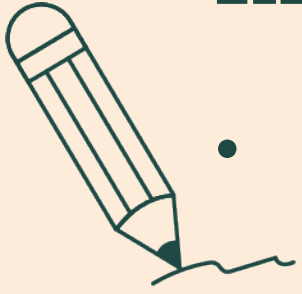
# Importance of Data Reporting



# Importance of Correct Data Reporting

- The QBE Act requires local school systems to report student enrollment in terms of Full-Time Equivalent (FTE).
- The main collection of FTE data is completed in October (FTE-1) and March (FTE-3) each school year.
- State funding for the operation of instructional programs is generated from FTE data reported by local school systems.
- Accurate FTE data reporting is essential for a school to earn the funds needed to provide those educational services to its students.

# Importance of Correct Data Reporting



- It is vital that the school's student data is reported accurately and on-time.
- The student data your school reports for FTE purposes will affect its state and federal funding.
- Hold the school's Leadership Staff accountable by asking questions regarding what the student data looks like for the current school year.





# When is FTE Reported?

Collection Cycle	Count Date	Sign-Off
<ul style="list-style-type: none"><li>• FTE-1</li></ul>	<ul style="list-style-type: none"><li>• First Tuesday in October</li></ul>	<ul style="list-style-type: none"><li>• 3 weeks after each count date</li></ul>
<ul style="list-style-type: none"><li>• FTE-3</li></ul>	<ul style="list-style-type: none"><li>• First Thursday in March</li></ul>	



# FTE– As a Board Member

- More important- Know the composition of your school's student population body, so when you are looking at FTE reported data you can verify that it is accurate.
  - Knowing when FTE data collection is scheduled at your school.
- Less important- Understanding all the instructional segments in FTE funding and how it is reported.





# Putting It Together



# Accessing GADOE portal

- Make sure your school has access to the GADOE portal.
- The portal allows users to review and transmit financial and budget data to the GADOE.
- To request portal access go to [Login \(doe.k12.ga.us\)](https://doe.k12.ga.us/Login)



# Where to Find FTE Information

- [financeweb.doe.k12.ga.us/QBEPublicWeb/ReportsMenu.aspx](http://financeweb.doe.k12.ga.us/QBEPublicWeb/ReportsMenu.aspx)

**Georgia**  
**Department of Education**

**Quality Basic Education - Reports**

Report Category	QBE Reports ▼	Report Name	▼
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View Report

- Payment Advice
- Weights for FTE Funding Formula
- State Salary Schedule
- Daily Salary Schedule
- Allotment Sheet
- Salary and Operations Detail
- Charter Site Allotment Sheet
- Charter Site Salary and Operations Detail
- Residential Facility Site Allotment Sheet
- Residential Facility Salary and Operations Detail
- Midterm Comparison Sheet



# Where to Find FTE Information

- [financeweb.doe.k12.ga.us/QBEPublicWeb/ReportsMenu.aspx](http://financeweb.doe.k12.ga.us/QBEPublicWeb/ReportsMenu.aspx)

A screenshot of a web application interface. At the top, it says "Georgia Department of Education" in blue and red text. Below that is the heading "Quality Basic Education - Reports". There are two dropdown menus: "Report Category" with "QBE Data Request" selected, and "Report Name" which is currently empty. Below these is a "View Report" button. A dropdown menu is open from the "Report Name" field, showing two options: "QBE Earnings" and "QBE FTE".

**Georgia**  
**Department of Education**

**Quality Basic Education - Reports**

Report Category: QBE Data Request ▼ Report Name: ▼

View Report

QBE Earnings  
QBE FTE

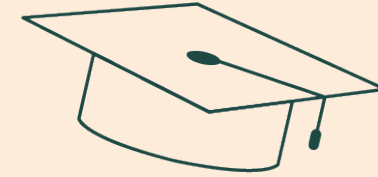


# QBE & FTE Information

- QBE allotment sheet examples
- Budget Checkpoints
  - Initial and mid-term adjustment budgets.



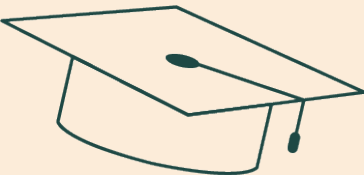
DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL \$ MILLS	STATE FUNDS	Teacher	Subj. Spec	Couns.	Tech. Spec										
Kindergarten Pgm	83	375,006	6,486	381,492	89,344	292,148	5.53		0.18	0.08										
Kindergarten Early Intr Pgm	0	0	0	0	0	0	0.00		0.00	0.00										
Primary Grade(1-3) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00										
Primary Grd Early Intrv(1-3) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00										
Upper Elementary Grd(4-5) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00										
UppElem Grd Early Intrv(4-5)	0	0	0	0	0	0	0.00	0.00	0.00	0.00										
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00										
Middle School(6-8) Pgm	33	97,683	2,324	100,007	23,421	76,586	1.65	0.10	0.07	0.03										
High School Gen Educ(9-12)	0	0	0	0	0	0	0.00		0.00	0.00										
CTAE(9-12) PGM	0	0	0	0	0	0	0.00		0.00	0.00										
Students with Disab Cat I	0	0	0	0	0	0	0.00			0.00										
Students with Disab Cat II	0	0	0	0	0	0	0.00			0.00										
Students with Disab Cat III	3	31,848	613	32,461	7,602	24,859	0.60			0.00										
Students with Disab Cat IV	0	0	0	0	0	0	0.00			0.00										
Students with Disab Cat V	1	6,653	422	7,075	1,657	5,418	0.13			0.00										
Gifted Student Category VI	0	0	0	0	0	0	0.00			0.00										
Remedial Education Pgm	0	0	0	0	0	0	0.00		0.00	0.00										
Alternate Education Pgm	0	0	0	0	0	0	0.00		0.00	0.00										
Eng Spkrs. of Other Lang.(ESOL)	0	0	0	0	0	0	0.00		0.00	0.00										
Spec Ed. Itinerant				0	0	0														
Spec Ed. Supplemental Speech				0	0	0														
TOTAL DIRECT INSTRUC.	120	511,190	9,845	521,035	122,024	399,011	7.91	0.10	0.25	0.11										
INDIRECT COST											EARNED POSITIONS									
Cent. Admin/ Tchr. Sal Incr.		6,160	0	6,160	1,443	4,717					Supt.	Asst Supt	Prin.	Asst Prin.	Secy.	Accont.	VT/SW	Psych.	Sp Ed Ldr	Media Center
School Admin		12,173	875	13,048	3,056	9,992					0.00	0.00			0.00	0.00	0.05	0.05	0.02	
Facility M & O			35,760	35,760	8,375	27,385							0.00	0.15	0.24					
Sub Total (INDIRECT COST)		18,333	36,635	54,968	12,874	42,094					0.00	0.00	0.00	0.15	0.24	0.00	0.05	0.05	0.02	
MEDIA CENTER PGM.		12,836	1,753	14,589	3,417	11,172														0.24
20 DAYS ADDITIONAL INSTRUCTION		4,110		4,110	963	3,147														
STAFF & PROFESSIONAL DEV				2,965	694	2,271														
PRINCIPAL STAFF & PROF. DEV				329	77	252														
WOTERHOLD HAWKLESS																				
Amended Formula Adjustment						(46,582)														
Charter System Adjustment				0		0														
QBE FORMULA EARNINGS		546,489	48,233	594,722	140,049	411,365	7.91	0.10	0.25	0.11	0.00	0.00	0.00	0.15	0.24	0.00	0.05	0.05	0.02	0.24
CATEGORICAL GRANTS							NOTES													
Pupil Transportation Pgm (includes 0 Drivers and bus replacement funds of 0)				0		0	1. Expenditure controls as set forth in O.C.G.A. Section 20-2-167 are reinstated, subject to each district's approved flexibility contract.													
Sparsity - Regular				0		0	2. Health Insurance for Certificated Personnel is funded on a per member per month amount(PM/PM) of \$945.00, for an annual funding amount of \$11,340 in QBE under appropriation in FY 2021 (HB 793).													
Nursing Services				0		0	3. Teacher Retirement is funded at 19.06% in QBE in FY 2021 (HB 793).													
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				597,998		411,365														
Education Equalization Funding Grant				0		0														
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				597,998		411,365														
Charter Commission Admin - State				0		0														
Military Counselors				0		0														
SRBP One-Month Employer Contrib. Holiday				0		0														
State Commission Charter Supplement				772,115		772,115														
TOTAL FUNDING ON THIS ALLOTMENT SHEET				1,370,111		1,183,480														
							Total T&E		71,581	includes T&E		71,581	and HI		0					





Academy		Earnings (\$)						Earned Positions Grades K-12			
DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL 5 MILLS	STATE FUNDS	Teacher	Subj. Spec	Couns.	Tech. Spec	
Kindergarten Pgm	66	367,000	5,158	372,158	91,159	280,999	4.40		0.15	0.06	
Kindergarten Early Intr Pgm	0	0	0	0	0	0	0.00		0.00	0.00	
Primary Grade(1-3) Pgm	211	918,743	18,125	936,868	229,482	707,386	12.41	0.61	0.47	0.19	
Primary Grd Early Intrv(1-3) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00	
Upper Elementary Grd(4-5) Pgm			732	420,883	103,094	317,789	5.39	0.36	0.28	0.11	
UppElem Grd Early Intrv(4-5)	0	0	0	0	0	0	0.00	0.00	0.00	0.00	
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00	
Middle School(6-8) Pgm	164	616,924	11,549	628,473	153,942	474,531	8.20	0.48	0.36	0.15	
High School Gen Educ(9-12)	0	0	0	0	0	0	0.00		0.00	0.00	
CTAE(9-12) PGM	0	0	0	0	0	0	0.00		0.00	0.00	
Students with Disab Cat I	15	126,819	3,734	130,553	31,978	98,575	1.87				0.01
Students with Disab Cat II	3	31,175	394	31,569	7,733	23,836	0.46				0.00
Students with Disab Cat III	18	242,835	3,676	246,511	60,382	186,129	3.60				0.02
Students with Disab Cat IV	2	44,888	845	45,733	11,202	34,531	0.67				0.00
Students with Disab Cat V	0	0	0	0	0	0	0.00				0.00
Gifted Student Category VI	15	84,850	1,514	86,364	21,155	65,209	1.25				0.01
Remedial Education Pgm	0	0	0	0	0	0	0.00		0.00	0.00	
Alternate Education Pgm	4	18,745	282	19,027	4,661	14,366	0.27		0.01	0.00	
Eng.Spkr.s of Other Lang.(ESOL)	6	58,815	345	59,160	14,491	44,669	0.86		0.01	0.01	
Spec Ed. Itinerant				0	0	0					
Spec Ed. Supplemental Speech				0	0	0					
<b>TOTAL DIRECT INSTRUC.</b>	628	2,922,945	54,354	2,977,299	729,279	2,248,020	39.38	1.45	1.28	0.56	
<b>INDIRECT COST</b>											
Cent. Admin		51,714	0	51,714	12,667	39,047					
School Admin		158,496	4,519	163,015	39,930	123,085					
Facility M & O			187,144	187,144	45,840	141,304					
Sub Total (INDIRECT COST)		210,210	191,663	401,873	98,437	303,436					
MEDIA CENTER PGM.		83,998	9,096	93,094	22,803	70,291					1.25
20 DAYS ADDITIONAL INSTRUCTION		25,441		25,441	6,232	19,209					
STAFF & PROFESSIONAL DEV				15,881	3,890	11,991					
PRINCIPAL STAFF & PROF. DEV				349	85	264					
MIDTERM HOLD HARMLESS				260,875	63,900	196,975					
Health Insurance Incr.(6 MO New Rate).						53,700					
Charter System Adjustment				0		0					
<b>QBE FORMULA EARNINGS</b>		3,242,594	255,113	3,774,812	924,626	2,903,886	39.38	1.45	1.28	0.56	
CATEGORICAL GRANTS											
Pupil Transportation Pgm (Includes 0 Drivers and bus replacement funds of 0)				0		0					
Sparsity - Regular				0		0					
Nursing Services				20,420		20,420					
<b>TOTAL EARNINGS FOR QUALITY BASIC EDUCATION</b>				3,795,232		2,924,306					
Education Equalization Funding Grant				0		0					
<b>TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET</b>				3,795,232		2,924,306					
Charter Commission Admin - State						-133,347					
Military Counselors						0					
Local Charter Supplement						0					
State Commission Charter Supplement				4,783,632		4,783,632					
<b>TOTAL FUNDING ON THIS ALLOTMENT SHEET</b>				8,578,864		7,574,591					

NOTES	
1. Expenditure controls as set forth in O.C.G.A. Section 20-2-167 are reinstated, subject to each district's approved flexibility contract. 2. Health Insurance for Certificated Personnel is funded on a per member per month amount(PM/PM) of \$945.00 for Julv 2022 through Dec 2022 amount of \$5,670 in QBE under appropriation in FY23(HB 18). 3. Health Insurance for Certificated Personnel is also funded on a per member per month amount(PM/PM) of \$1,580.00 for Jan 2023 through June 2023 amount of \$9,480 in QBE under appropriation in FY23(HB 18). 4. Teacher Retirement is funded at 19.98% in QBE in FY 2023 (HB 911).	
<b>Total T&amp;E</b>	<b>939,061</b> includes T&E 553,501 and HI 385,560

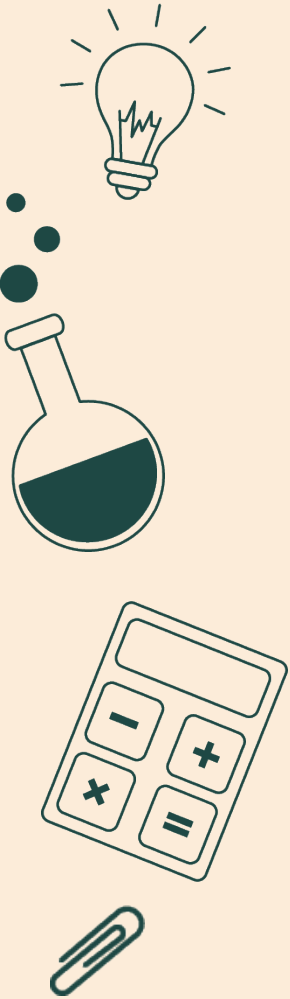




# Helpful Resources

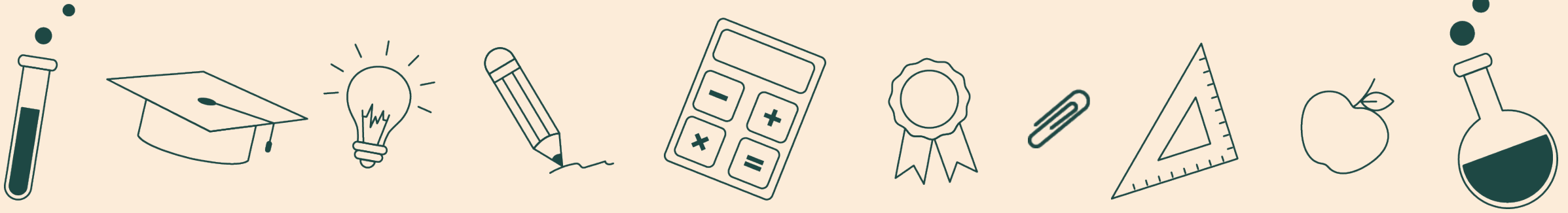
# Helpful Resources

- [GaDOE Financial Review Website](#)
- [School System Revenue/Expenditure Reports](#)
- [QBE Reports](#)
- [Data Collection \(gadoe.org\)](#)
- [Full Time Equivalent \(FTE\) \(gadoe.org\)](#)





Questions?



# Contact Us

**Website:** [scsc.georgia.gov](http://scsc.georgia.gov)

**Twitter:** @SCSCGa

**Address:** 504 Twin Towers West,  
205 Jesse Hill Jr. Dr., SE,  
Atlanta, GA 30334

**Phone:** (404) 656-2837

