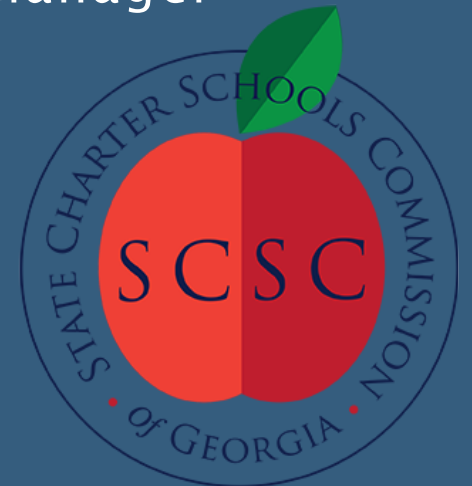


# Understanding How Your School is Funded

**Terence Washington**  
Financial and  
Operational  
Accountability  
Manager



# FUNDING OVERVIEW

# 3 TYPES OF FUNDING

- 1.State
- 2.SCSC Supplemental Funding
- 3.Federal

# STATE/QBE

- The Quality Basic Education Act was enacted into law by the 1985 session of the Georgia General Assembly.
- The Act set out the provisions for educational funding for grades Kindergarten through twelve.
- Pre-K is not funded through QBE.

# QBE

- QBE is divided up into two parts
  - Amounts based on the number and types of students (Grade specific, Special Education, ...)
  - Training and Experience (T&E) of Staff

## STATE/QBE (CONT'D)

- Georgia utilizes a state funding formula that is based on the full-time equivalent (FTE) student counts in nineteen instructional programs.
- Cost components are identified for each program.
- Programs are weighted to reflect estimated costs associated with each program.

# QBE

- Student Counts are submitted by each school district twice a year
  - October
  - March
- Based on the collected FTE counts, a formula is used to calculate the amount of funding(3 Count)
- The FTE count records the actual classes the students are attending for six segments of the school day.
- FTEs are then multiplied by the QBE funding amount for each QBE program
- This will yield the amount of QBE funds earned for students
- Training and Experience is calculated separately and added to the student portion

# Components of the QBE Formula

# DIRECT INSTRUCTIONAL COSTS

Include salaries and benefits for Teachers, paraprofessionals (Kindergarten only), Subject Specialists (Art, Music, Physical Education, Foreign Language), Counselors, Technology Specialists.

Consumable Materials, Textbooks, Travel, and Equipment Replacement.

# INDIRECT INSTRUCTIONAL COSTS

Funds for Central  
Administration.

Funds for School  
Administration.

Facility  
Maintenance and  
Operations.

Funds for 20  
Additional Days  
of Instruction.

## Media

- Media Specialist salary and benefits
- Operations costs

# PROGRAMS AND PROGRAM WEIGHTS

- There are 19 different QBE programs.
- Six of these programs are for Exceptional Education students (Mild Resource, Moderate Resource, Moderate Self-Contained, Severe Self-Contained, Inclusion, and Gifted).
- QBE is a weighted funded formula based upon cost differentials for students in each program.

# PROGRAMS AND PROGRAM WEIGHTS

## ■ FY2020 Examples include:

- Grades 9-12, the Base Unit Cost carries a weight of 1.0000 and a fully funded rate of \$2,783.67
- Kindergarten carries a weight of 1.6715.
- Middle School carries a weight of 1.1377

# TRAINING AND EXPERIENCE (T&E)

- The formula provides salary funding for a T-4 teacher with 0 years of experience.
- T&E funds are provided to compensate for education and the difference between beginning and experienced teachers.
- The information is obtained from the CPI (Certified Personnel Information) report submitted to GADOE each October.
- T&E Base Rate=\$37,092

# LOCAL FIVE MILL SHARE(LFMS)

- Since FY 2013 the legislature has proposed budgets that deducts the equivalent of a LFMS deduction from State Charter Schools' funding.
- The LFMS deduction is taken only from the state charter supplement that is allocated to offset the lack of local dollars. The deduction amount is calculated from the average LFMS per FTE of the lowest five systems ranked by assessed valuation (tax digest) per weighted FTE count.

# SCSC Supplemental Funding

# SCSC SUPPLEMENTAL FUNDING

- O.C.G.A. §20-2-2089
- Calculated by the Georgia Department of Education, Finance and Budget Office.
- 3 components:
  1. Categorical Grants
  2. Base Supplement
  3. Capital Funding

# CATEGORICAL GRANTS

- O.C.G.A. §20-2-2089(a)(A)(ii)
- Calculated by the Georgia Department of Education, Finance and Budget Office.
- FY2020
  - State average nutrition grant
    - \$14.02/FTE
  - State average transportation grant
    - \$76.85/FTE
- Nursing grant
  - \$20,000 for all SCSC schools
    - Exclusion: first year schools

# BASE SUPPLEMENT

- O.C.G.A. §20-2-2089(a)(B)
- Calculated by the Georgia Department of Education, Finance and Budget Office
- A supplement amount equal to the average local revenue (plus equalization) of all school districts unless the average local revenue (plus equalization) of the school districts that comprise the school's attendance zone is less than the statewide average. If the local revenue (plus equalization) is less than the statewide average, the school will receive a supplement amount equal to the average of the local districts within its attendance zone OR a supplement amount equal to the average of the five lowest funded districts-- whichever is greater
- Maximum funding=\$4,453/FTE
- Minimum funding=\$2,816/FTE

# CAPITAL FUNDING

- O.C.G.A. §20-2-2089(a)(C)(i)
- Calculated by the Georgia Department of Education, Finance and Budget Office.
- Capital funding that represents the statewide average per pupil capital expenditure (excluding local revenue bonds) OR the per pupil capital expenditure of the school system in which the school system is located—whichever is greater
- Minimum=\$1,157/FTE Maximum=\$1,853/FTE
  - This is the minimum and maximum earned by SCSC schools in FY20

# COMMISSION FEE

- A fee of 2% is withheld from all amounts on the allotment sheet
  - 1% in the first year of operating
- Used only for funding of the Commission

# Forward Funding

# FORWARD FUNDING

- O.C.G.A. 20-2-2089(d)
- Purpose- to provide funding for a new or existing SCSC school that is either in the first year of offering a new grade level or anticipates growth of 2% or greater
- School leaders submit projections to the SCSC each June

What does this all look like?

# FINANCIAL REVIEW WEB SITE

- <http://www.gadoe.org/Finance-and-Business-Operations/Financial-Review/Pages/default.aspx>
  - Web site used to access allotment sheets, monthly QBE Payment Advice, QBE funding formula information

# USEFUL LINKS

## School System Revenues/Expenditures

- [http://app3.doe.k12.ga.us/ows-bin/owa/fin\\_pack\\_revenue.entry\\_form](http://app3.doe.k12.ga.us/ows-bin/owa/fin_pack_revenue.entry_form)

## QBE Reports

- [http://app3.doe.k12.ga.us/ows-bin/owa/qbe\\_reports.public\\_menu?p\\_fy=2000](http://app3.doe.k12.ga.us/ows-bin/owa/qbe_reports.public_menu?p_fy=2000)

# Questions

