

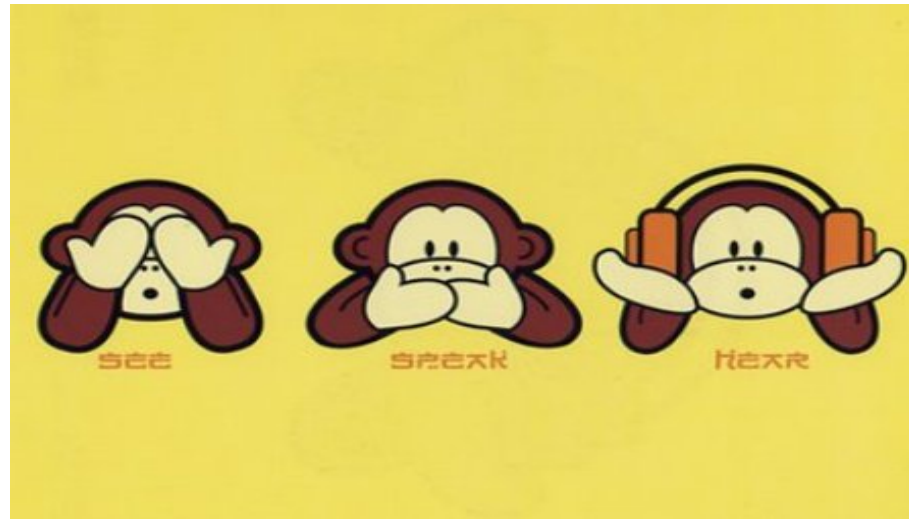
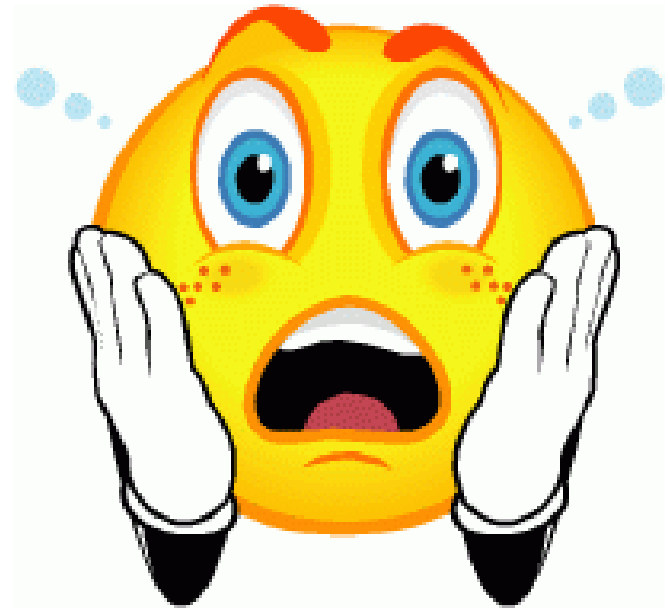
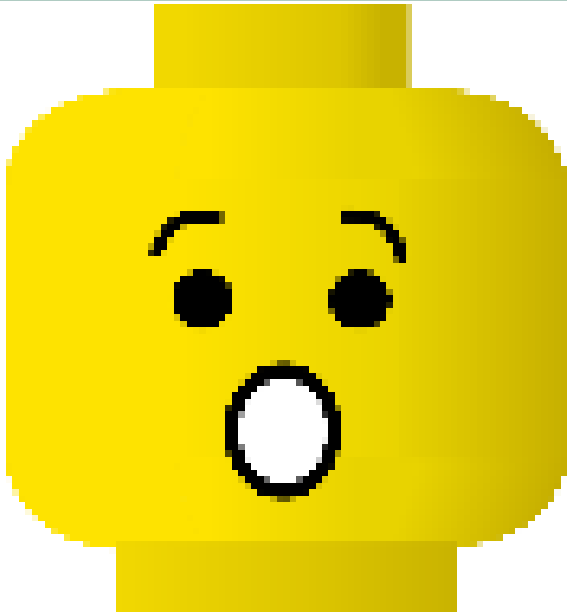
Financing & Budget for State Charter Schools



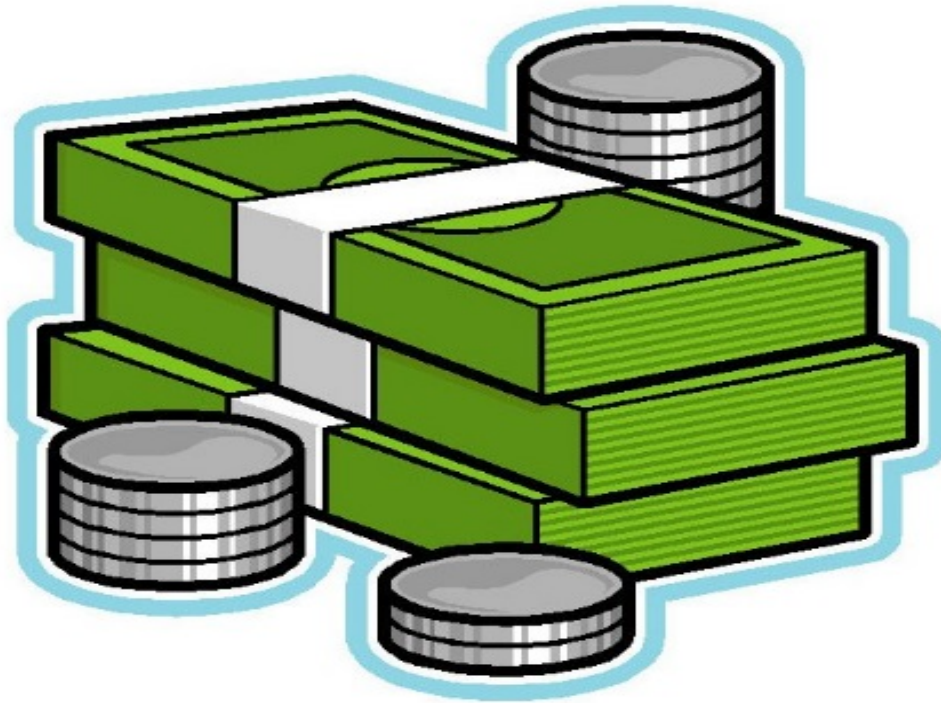
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We're Here to Talk about a Dirty Word



We're going to talk about MONEY



State Revenues



Glossary

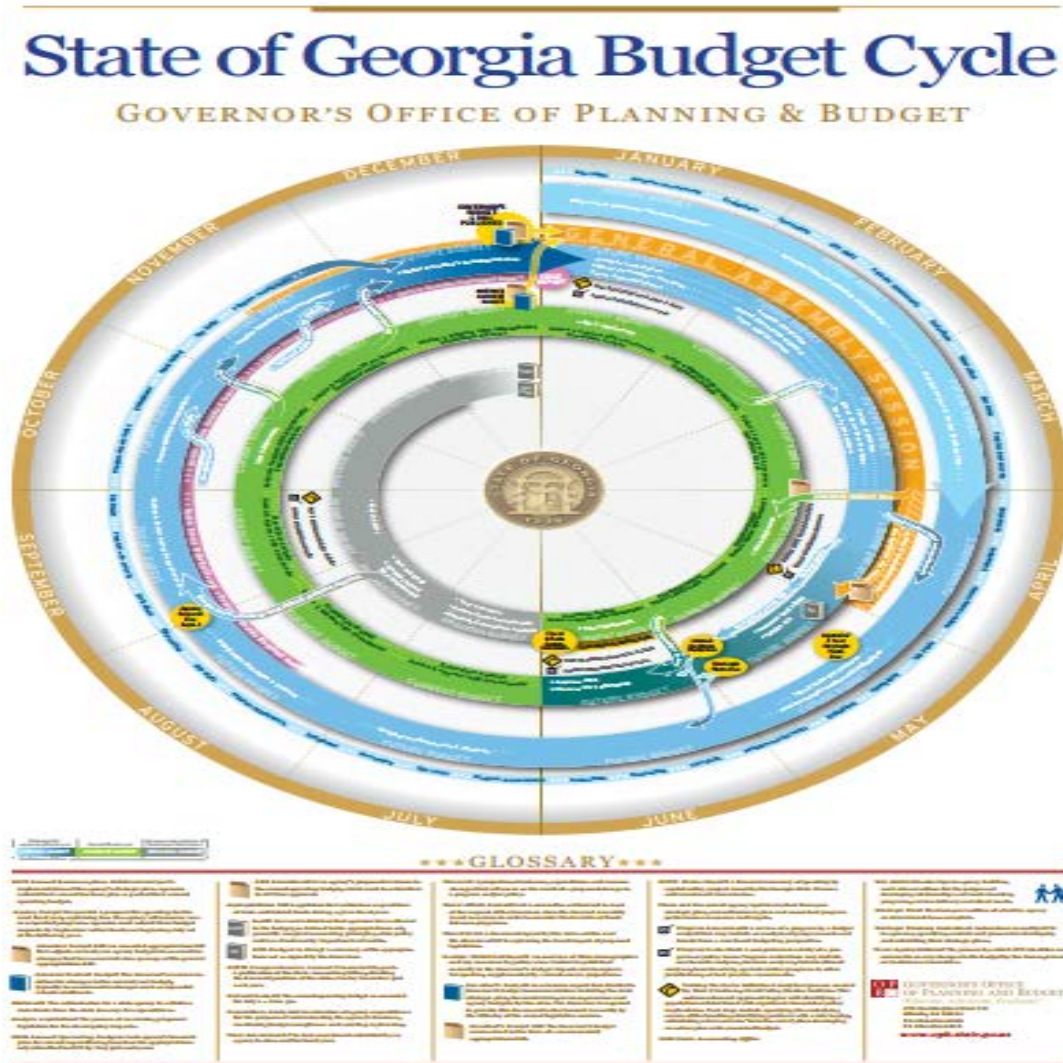
- **Full-time Equivalent (FTE) – a student count consisting of six state funded segments per student authorized under O.C.G.A. § 20-2-161.**
- **GADOE- refers to the Georgia Department of Education.**
- **Official Code of Georgia Annotated- O.C.G.A. is the compendium of all laws in the U.S. state of Georgia. Like other U.S. state codes, its legal interpretation is subject to the United States Constitution, the United States Code, the Code of Federal Regulations, and the state's constitution.**
- **Quality Basic Education Formula (QBE) –the State of Georgia funding formula used for determining the amount of state education funds a school district earns annually as described in O.C.G.A. § 20-2-161.**

Overview of FY16 State Revenues



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students

The State Budget Process





The State Budget Process

- Annually in January, the Georgia General Assembly convenes.
- Each year, the General Assembly passes and the Governor signs two separate budgets.
 1. The first is to amend the state's budget for the current fiscal year. This budget makes adjustments for changes in school enrollment and for other unanticipated needs that may have arise during the current fiscal year.
 2. The second budget is for the upcoming fiscal year.
- The state's fiscal year begins on July 1 and ends on June 30.

State Revenues

Sources of State Revenue

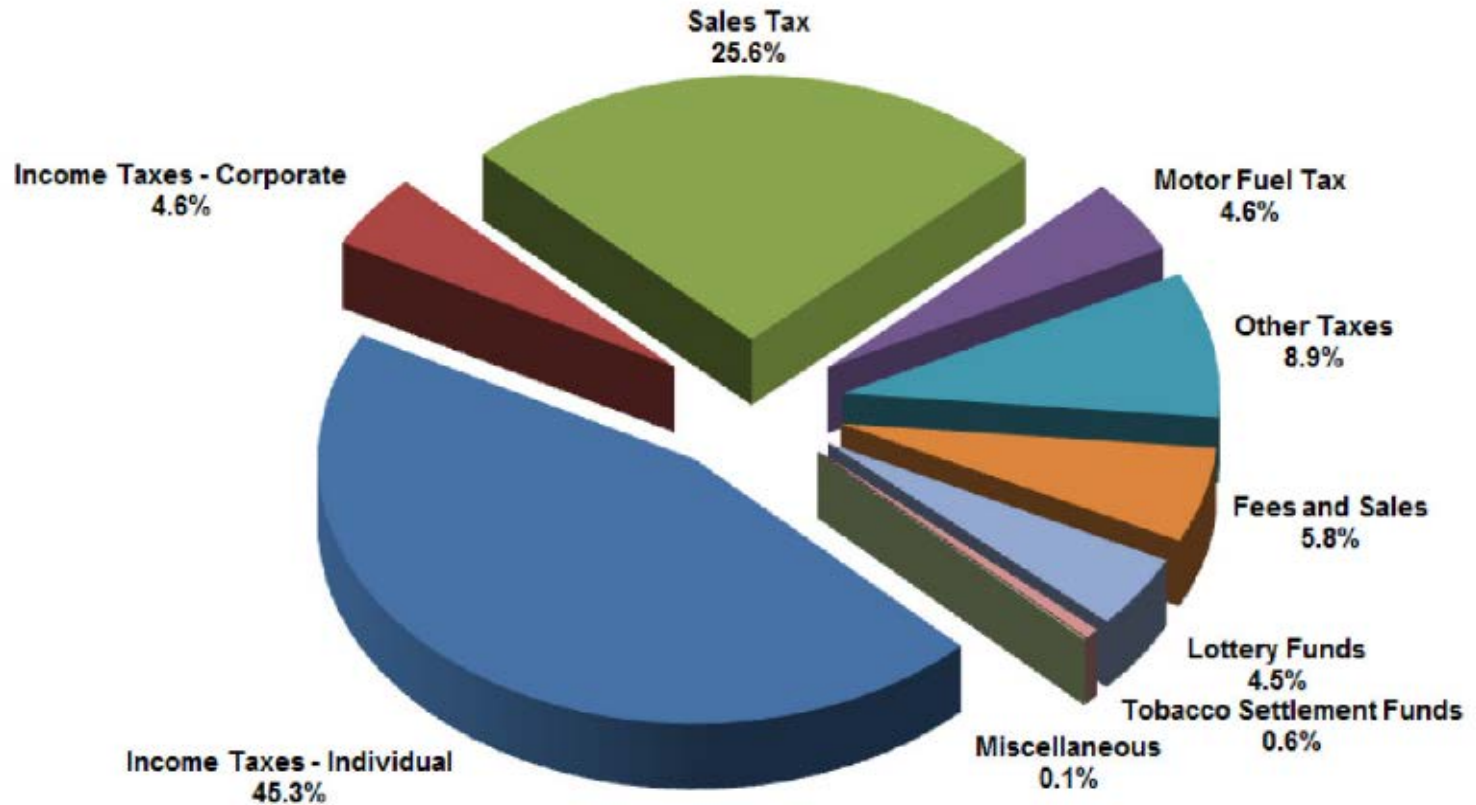
Revenue Sources	 Amended FY 2015	 FY 2016
Income Taxes - Individual	\$9,364,418,000	\$9,884,056,193
Income Taxes - Corporate	954,636,000	995,534,000
Sales Tax - General	5,340,192,000	5,593,609,000
Motor Fuel Taxes - Gallons, Sales and Interests	992,162,800	998,184,000
Other Taxes	1,922,097,701	1,947,905,530
Fees and Sales	1,240,260,199	1,273,354,958
SUB TOTAL: TAXES, FEES, AND SALES	\$19,813,766,700	\$20,692,643,681
Lottery Funds	947,948,052	977,772,176
Tobacco Settlement Funds	142,366,772	140,814,002
<u>Miscellaneous:</u>		
Brain and Spinal Injury Trust Fund	1,784,064	1,458,567
Payments from Georgia Ports Authority	10,038,188	11,138,188
Payments from Georgia Building Authority	595,934	
Payments from Workers' Compensation	4,728,320	4,152,893
Payments from DOAS (State Purchasing)		
Midyear Adjustment Reserve	191,678,066	
TOTAL: REVENUES	\$21,112,906,096	\$21,827,979,507

*Source Governor's Office of Planning & Budget AFY15 & FY16 Budget in Brief, page 20

https://opb.georgia.gov/sites/opb.georgia.gov/files/related_files/site_page/State%20of%20Georgia%20BIB%20AFY%202015-FY%202016.FinalUPDATED08282015.pdf

State Revenues

FY 2016 Revenue By Percentages



*Source Governor's Office of Planning & Budget AFY15 & FY16 Budget in Brief, page 20

https://opb.georgia.gov/sites/opb.georgia.gov/files/related_files/site_page/State%20of%20Georgia%20BIB%20AFY%202015-FY%202016.FinalUPDATED08282015.pdf

State Revenues

State Funds Appropriations

By Policy Area



State Agencies	Original FY 2015	Amended FY 2015	FY 2016
Educated Georgia			
Early Care and Learning, Department of	\$369,793,520	\$369,793,520	\$376,822,861
Education, Department of	7,944,481,675	8,083,724,492	8,502,129,564
Regents, University System of Georgia Board of	1,939,087,764	1,944,621,492	2,020,395,691
Student Finance Commission, Georgia	682,506,450	689,118,523	717,162,075
Teachers Retirement System	412,000	412,000	317,000
Technical College System of Georgia	331,854,904	331,854,904	339,934,441
Total	<u>\$11,268,136,313</u>	<u>\$11,419,524,931</u>	<u>\$11,956,761,632</u>

*Source Governor's Office of Planning & Budget AFY15 & FY16 Budget in Brief, page 28

https://opb.georgia.gov/sites/opb.georgia.gov/files/related_files/site_page/State%20of%20Georgia%20BIB%20AFY%202015-FY%202016.FinalUPDATED08282015.pdf

1.7 million – approximate
number of children in the K-12 public school
system in Georgia.

Numbers

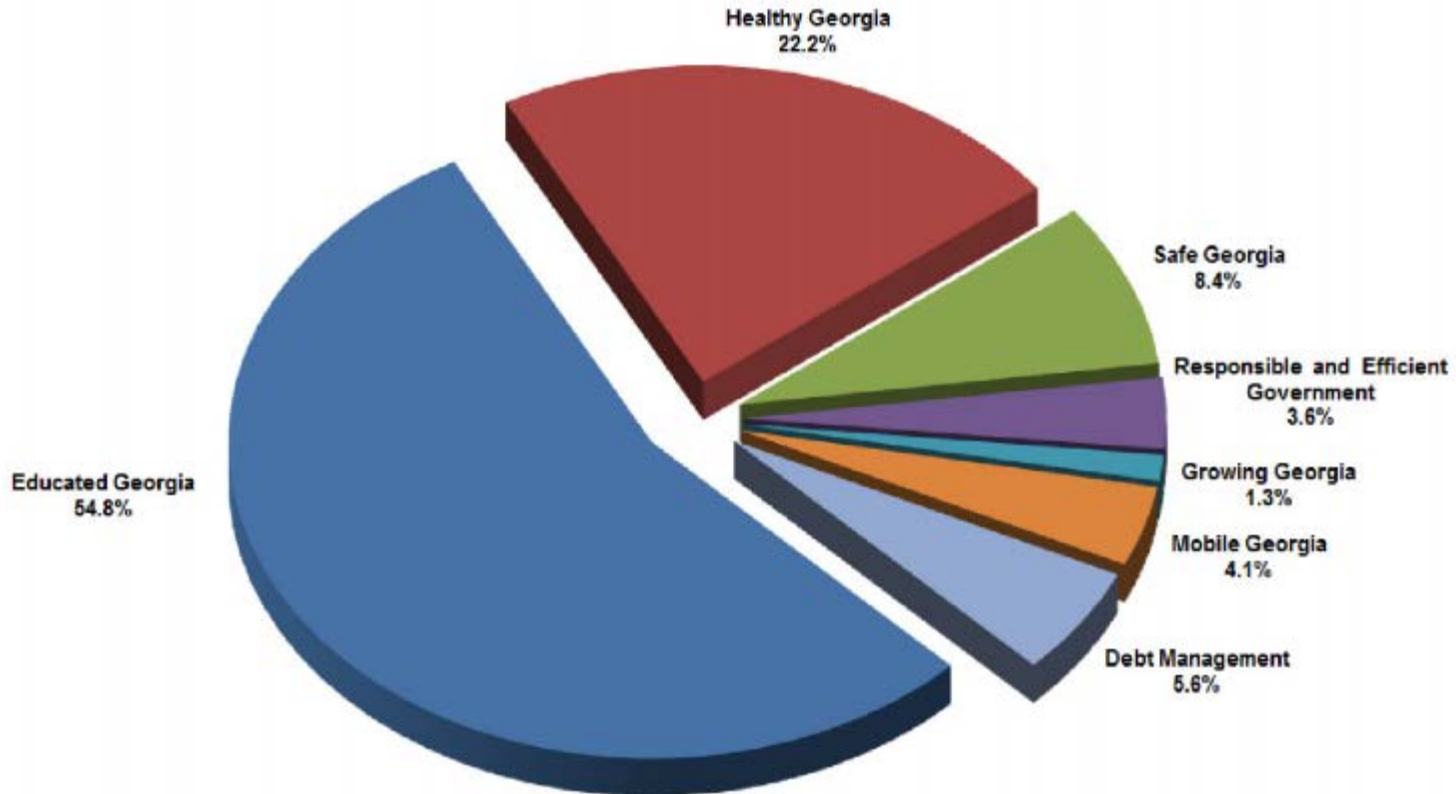
26,061 – approximate number of children in the K-12 public school system educated in State Charter Schools in Georgia for the 2015 – 2016 school year.

Numbers

8,217,829,548- FY16 amount
allotted to the Georgia Department of Education
for QBE.

State Allotments by Priorities

FY 2016 By Percentages



*Source Governor's Office of Planning & Budget AFY15 & FY16 Budget in Brief, page 29

https://opb.georgia.gov/sites/opb.georgia.gov/files/related_files/site_page/State%20of%20Georgia%20BIB%20AFY%202015-FY%202016.FinalUPDATED08282015.pdf

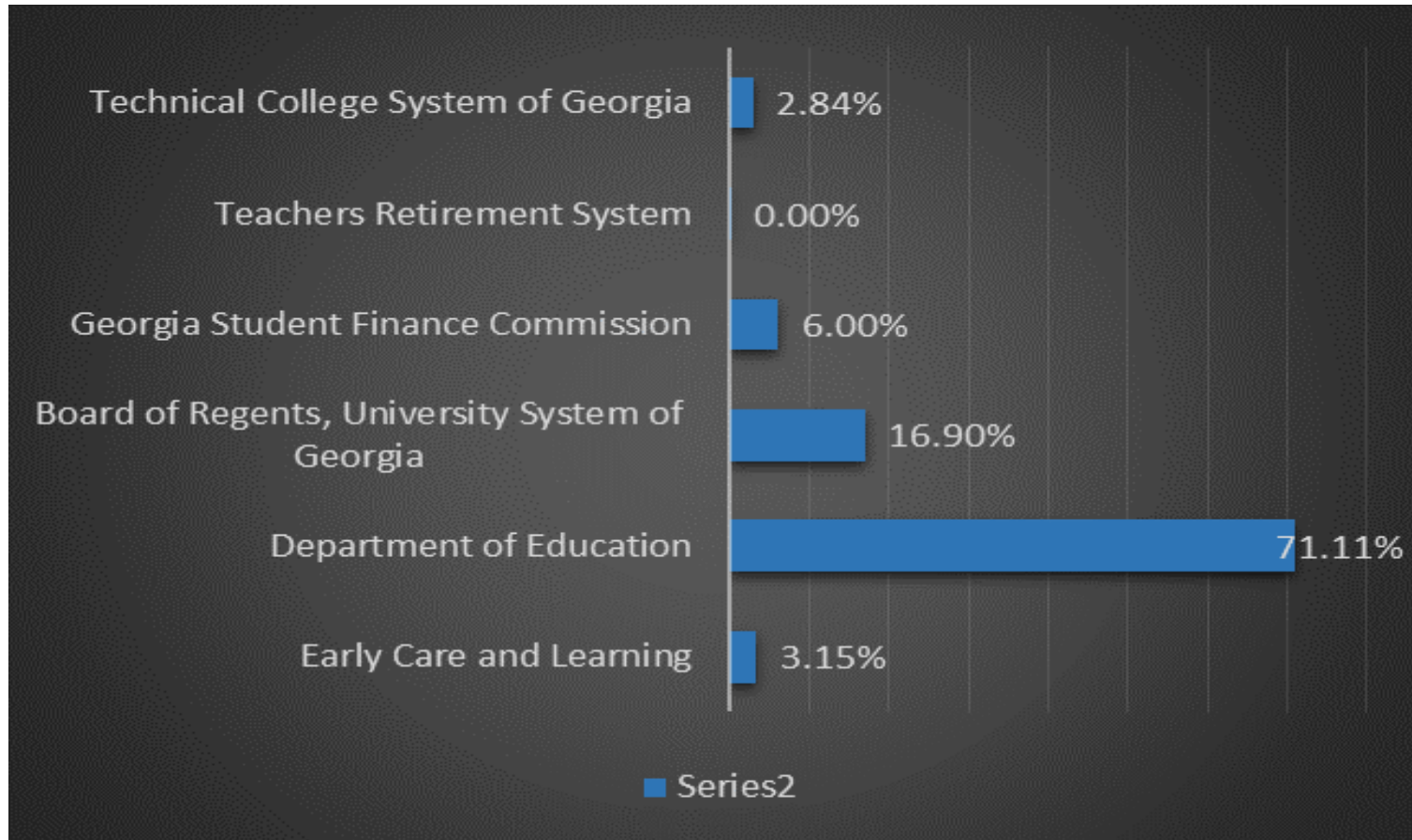
State Allotments

FY 2016 Educated Georgia	Amounts	Percentage
Early Care and Learning	376,822,861	3.15%
Department of Education	8,502,129,564	71.11%
Board of Regents, University System of Georgia	2,020,395,691	16.90%
Georgia Student Finance Commission	717,162,075	6.00%
Teachers Retirement System	317,000	0.00%
Technical College System of Georgia	339,934,441	2.84%
TOTAL: STATE FUNDS SOURCES	11,956,761,632	100%

*Source Governor's Office of Planning & Budget AFY15 & FY16 Budget in Brief, page 29

https://opb.georgia.gov/sites/opb.georgia.gov/files/related_files/site_page/State%20of%20Georgia%20BIB%20AFY%202015-FY%202016.FinalUPDATED08282015.pdf

Breakout of an Educated Georgia



*Source Governor's Office of Planning & Budget AFY15 & FY16 Budget in Brief, page 29

https://opb.georgia.gov/sites/opb.georgia.gov/files/related_files/site_page/State%20of%20Georgia%20BIB%20AFY%202015-FY%202016.FinalUPDATED08282015.pdf

QBE Now & The Possible Future

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QBE- Now

- **The Quality Basic Education (QBE) Act was enacted into law by the 1985 session of the Georgia General Assembly.**
- **The QBE Act set out the provisions for educational funding for grades kindergarten through twelve.**

Quality Basic Education (QBE)

- **The QBE-based state charter school funding is authorized in O.C.G.A. § 20-2-2068.1.**
- **The FY16 appropriation in QBE for state charter schools was \$65,797,180, which included \$36,788,763 for state virtual charters and \$29,008,417 for state brick and mortar charters.**

QBE- Now

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

QBE- Now

- Six of these programs are for Exceptional Education students (Mild Resource, Moderate Resource, Moderate Self-Contained, Severe Self-Contained, Inclusion, and Gifted).
- Twelve of the 18 QBE programs are for students in regular education: K, K EIP, Gr 1-3, Gr 1-3 EIP, Gr 4-5, Gr 4-5 EIP, Middle School, Gr 9-12, Vocational Labs, Remedial, Alt Ed, and ESOL.

- **Accurate FTE reporting is critical to receiving correct funding through QBE.**

- **QBE allotments for State Charter Schools are calculated using the same allocation method as all other school districts in the state.**

Quality Basic Education (QBE)

Current Program Weights & Funding

QBE Program	Weight	Amount per FTE	QBE Program	Weight	Amount per FTE
K	1.6532	\$4,072.43	K EIP	2.0382	\$5,021.01
Grades 1-3	1.2859	\$3,167.66	Grades 1-3 EIP	1.7955	\$4,423.15
Grades 4-5	1.0358	\$2,551.74	Grades 4-5 EIP	1.7892	\$4,407.67
Middle School	1.1317	\$2,787.83	Grades 9-12 Base Weight	1.0000	\$2,463.43
Voc Lab	1.1907	\$2,933.23	Spec Ed I	2.3828	\$5,869.88
Spec Ed II	2.7933	\$6,880.99	Spec Ed III	3.5559	\$8,759.80
Spec Ed IV	5.7624	\$14,195.23	Spec Ed V	2.4532	\$6,043.34
Gifted	1.6609	\$4,091.44	Remedial	1.3099	\$3,226.97
Alt Ed	1.4727	\$3,627.86	ESOL	2.5096	\$6,182.19

*Source Georgia Department of Education, https://app3.doe.k12.ga.us/ows-bin/owa/qbe_reports.public_menu?p_fy=2000

Teacher Student Ratio

QBE Program	Student Teacher Ratio	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 School	20:01	Grades 9-12	23:01
Voc Lab	20:01	Spec Ed I	8:01
Spec Ed II	6.5:1	Spec Ed III	5:01
Spec Ed IV	3:01	Spec Ed V	8:01
Gifted	12:01	Remedial	15:01
Alt Ed	15:01	ESOL	7:01

**Source Georgia Department of Education*

QBE- Now

Direct Instructional Costs

- **Salaries and benefits for Teachers, paraprofessionals (Kindergarten only), Subject Specialist (Art, Music, Physical Education, Foreign Language), Counselors, Technology Specialists, and Operations.**
- **Consumable Materials, Textbooks, Travel, Classroom Technology, and Equipment Replacement.**

QBE- Now, Indirect Instructional Costs

- **Central Administration**
 - Psychologists
 - Social Workers
 - Special Education Leaderships
- **School Administration**
- **Assistant Principal**
- **Secretary**
- **Operations**
- **Facility Maintenance and Operations**
- **Media (Personnel & Materials)**
- **20 Additional Days of Instruction**

Quality Basic Education (QBE)

QBE- Now Elementary School Earnings

BASE SCHOOL SIZE = 450		
	Amount	Per FTE
1/2 Assistant Principal (10MO.)	\$19,339	\$42.98
Secretary @ \$14,166 (12MO.)	\$16,187	\$35.97
TOTAL SALARIES	\$35,527	\$78.95
Operations		
Supplies	\$1,319	
Travel	\$750	
Equipment (Replacement)	\$880	
Miscellaneous	\$580	
TOTAL OPERATIONS	\$3,529	\$7.84

Quality Basic Education (QBE)

QBE- Now Middle School Earnings

MIDDLE GRADE & MIDDLE SCHOOL GR(6-8), SPEC-ED, GIFTED, REMEDIAL, ESOL		
BASE SCHOOL SIZE = 624		
	Amount	Per FTE
1 Asst. Principal	\$38,678	\$61.98
Secretary @ \$14,166 (12MO.)	\$16,187	\$25.94
Operations		
Supplies	\$1,319	
Travel	\$1,000	
Equipment (Replacement)	\$880	
Miscellaneous	\$580	
TOTAL OPERATIONS	\$3,779	\$6.06

Quality Basic Education (QBE)

QBE- Now High School Earnings

GRADES (9-12) & CTAE(9-12)		
BASE SCHOOL SIZE = 970		
	Amount	Per FTE
2 Asst. Principal (10 MO.)	\$77,357	\$39.87
Secretary @ \$14,166 (12MO.)	\$16,187	\$16.69
Secretary @ \$11,805 (10MO.)	\$13,490	\$13.91
Operations		
Supplies	\$2,198	
Travel	\$1,500	
Equipment (Replacement)	\$1,759	
Miscellaneous	\$1,162	
TOTAL OPERATIONS	\$6,619	\$6.82

QBE- The Possible Future

- In early 2016, Governor Nathan Deal named 34 individuals to serve on the Education Reform Commission which he announced in his State of the State address.
- The commission was tasked with studying the state's education system, including its funding formula, and provide recommendations intended to improve the system, increase access to early learning programs, recruit and retain high-quality instructors and expand school options for Georgia's families.

QBE- The Possible Future

- Education Reform Commission website:

<http://gov.georgia.gov/education-reform-commission>

Quality Basic Education (QBE)

- **Education Reform Subcommittees**
 - **Funding committee (most closely watched)**
 - **Early childhood education committee**
 - **Move on When Ready committee**
 - **Educational Options committee**
 - **Teacher Recruitment, Retention and Compensation committee**
- **The Commission met as a whole and in its subcommittees throughout the year.**

Quality Basic Education (QBE)

- **Recommendations from all subcommittees will be made to Governor Deal on December 15, 2015.**

Quality Basic Education (QBE)

QBE- The Possible Future Funding Committee Draft Recommendations

The proposal is for the development of a student-based funding formula that consists of three components:

- Student Base Funding
- Weighted Student Characteristics
- Categorical Grants

Quality Basic Education (QBE)

QBE- The Possible Future

Funding Committee Draft Recommendations

- **The proposed formula includes a major shift from the method used in the current QBE formula for how students are counted for funding purposes.**

Quality Basic Education (QBE)

QBE- The Possible Future Funding Committee Draft Recommendations

- Instead of funding full time equivalent counts based on six instructional segments, the proposed formula will use student enrollment counts for funding purposes.
- The proposed formula does not impose scheduling controls on school districts in order to earn funds.

Quality Basic Education (QBE)

QBE- The Possible Future Funding Committee Draft Recommendations

- **The draft formula recognizes that students can have multiple characteristics and will earn money based on each identifiable characteristic.**
- **A school district will earn funding based on the characteristics of the students enrolled and may use the money flexibly to meet the needs of the students.**

Quality Basic Education (QBE)

QBE- The Possible Future Funding Committee Draft Recommendations

- **The draft funding formula has a new categorical weight for economically disadvantaged students.**

Quality Basic Education (QBE)

QBE- The Possible Future Funding Committee Draft Recommendations

- **Due to the changes in qualification requirements for the free and reduced price meals program, the recommendation of the funding committee is to use Direct Certification (which includes SNAP and TANF enrollment, homeless students, foster students, and migrant students) as the identifier for this characteristic.**

Quality Basic Education (QBE)

QBE- The Possible Future Funding Committee Draft Recommendations

- **The draft funding formula has a new method for funding students with disabilities.**

QBE- The Possible Future Funding Committee Draft Recommendations

- **Weights for funding of students with disabilities would be based on the number of minutes a student is served during a week, instead of identification of primary disability which is currently how students with disabilities are funded in the QBE formula.**

Quality Basic Education (QBE)

QBE Future- Proposed Weights

QBE Program	Weight	Amount per Enrollment
K-3	0.2872	\$687.21
Grades 4-5	0.0800	\$191.45
Grades 6-8 Base Weight	1.0000	\$2,393.13
Grades 9-12	0.0822	\$196.72
CTAE	0.0502	\$120.02
Special Ed Cat A	0.4089	\$978.58
Special Ed Cat B	5.7624	\$1,698.82
Special Ed Cat C	0.7099	\$4,250.79
Special Ed Cat D	1.7762	\$3,627.86
Special Ed Cat E	4.8947	\$5,913.44
English to Speakers of Others Languages	0.1937	\$463.62
Economically Disadvantaged	0.097	\$232.23
Gifted	0.3231	\$773.15

Quality Basic Education (QBE)

Samples of Student Earnings under Proposed QBE Formula

1. Kindergarten Student with the following weighted student characteristics:	
Student Base Funding	\$2,393.13
K-3 Weighted Funding	\$687.21
SWD Category C Student Weighted Funding	\$4,250.79
Total Student Funding (Base + Weights)	\$7,331.13

6. Seventh Grade Student with the following weighted student characteristics:	
Student Base Funding	\$2,393.13
ESOL Student Weighted Funding	\$463.62
Economically Disadvantaged Student Weighted Funding	\$232.23
Total Student Funding (Base + Weights)	\$3,088.98

7. High School Student with the following weighted student characteristics:	
Student Base Funding	\$2,393.13
9-12 Weighted Funding	\$196.72
CTAE Student Weighted Funding	\$120.02
Economically Disadvantaged Student Weighted Funding	\$232.23
Total Student Funding (Base + Weights)	\$2,942.10

QBE- The Possible Future Next Steps

- **Draft legislation will be introduced for the 2016 legislative Session.**
- **The House of Representatives and The Senate will review the recommendations and most likely make their own changes.**

QBE- The Possible Future

Next Steps

- **Typically, discrepancies between the House and Senate versions of a bill lead to the convening of a conference committee made up of members from both chambers. This committee comes up with a compromise proposal to be voted on by both the House and Senate.**

QBE- The Possible Future

Next Steps

- **Once the same bill has passed both chambers, it is sent to the Governor, who then has 40 days to sign the legislation before it automatically passes into law.**
- **If QBE changes are passed, the new formula calculations would apply to FY 2018 for the 2017 – 2018 school year.**

State Charter School Supplement

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State Charter School Supplement

- **In addition to QBE formula earnings, state charter schools receive a supplement to partially offset the absence of local tax revenue flowing to state charter schools.**

- **The FY16 appropriation for the State Charter School Supplement was \$65,797,180, which included \$36,788,763 for state virtual charters and \$29,008,417 for state brick and mortar charters.**

- **Accurate FTE reporting is critical to receiving correct funding through the State Charter School Supplement.**
- **This applies to both virtual and bricks and mortar charter schools.**

State Charter School Supplement

	Virtual		Categorical Grants		Categorical Grants		Total -Federal -	Capital		Total
	School?	FTE	Transportation		Nutrition		Local +	Revenue		Revenue
			\$ 76.1528699		\$ 13.6243338		\$ 2,929.1084922	\$1,063.01		
			Qualified?		Qualified?			Qualified?		
CCAT	N	152	N	\$0	N	\$0	\$445,459	Y	\$161,663	\$607,121
Odyssey	N	375	N	\$0	N	\$0	\$1,097,478	Y	\$398,288	\$1,495,767
Mountain Education Center	N	1,666	N	\$0	Y	\$22,704	\$4,881,154	Y	\$1,771,431	\$6,675,290
Ivy Prep- Kirkwood	N	383	N	\$0	Y	\$5,214	\$1,120,941	Y	\$406,803	\$1,532,958
Cherokee Charter Academy	N	921	N	\$0	Y	\$12,542	\$2,696,332	Y	\$978,532	\$3,687,406
Georgia Connections Academy	Y	3,985	N	\$0	N	\$0	\$7,781,313	N	\$0	\$7,781,313
Ivy Prep- Young Men's Leadership Academy School	N	354	N	\$0	Y	\$4,821	\$1,036,524	Y	\$376,167	\$1,417,512
Pataula Charter Academy	N	482	Y	\$36,675	Y	\$6,561	\$1,410,659	Y	\$511,945	\$1,965,841
Fulton Leadership Academy	N	288	N	\$0	Y	\$3,930	\$844,843	Y	\$306,604	\$1,155,376
Atlanta Heights Charter Commission School	N	704	N	\$0	Y	\$9,593	\$2,062,356	Y	\$748,455	\$2,820,403
Coweta Charter Academy	N	788	Y	\$60,028	Y	\$10,740	\$2,308,899	Y	\$837,928	\$3,217,595
Provost Academy	N	618	N	\$0	N	\$0	\$1,810,189	Y	\$656,940	\$2,467,129
Ivy Preparatory Academy School	N	307	N	\$0	Y	\$4,181	\$898,797	Y	\$326,185	\$1,229,162
Georgia Cyber Academy	Y	13,731	N	\$0	N	\$0	\$26,813,059	N	\$0	\$26,813,059
Utopian Academy for the Arts	N	184	N	\$0	Y	\$2,506	\$538,810	Y	\$195,541	\$736,856
Provost Academy- Virtual	Y	1,124	N	\$0	N	\$0	\$2,194,390	N	\$0	\$2,194,390
Total		26,061		\$96,703		\$82,791	\$57,941,203		\$7,676,482	\$65,797,180

State Charter School Supplement

- To calculate the State Charter School Supplement a per FTE cost is generated for the Nutrition, Transportation, Equalization and Capital Revenue grants.

Categorical Grants	Categorical Grants	Total -Federal - Local +	Capital Revenue
<u>Transportation</u>	<u>Nutrition</u>	<u>Equalization</u>	
\$ 76.1528699	\$ 13.6243338	\$ 2,929.1084922	\$1,063.01

- **The per FTE cost is multiplied by the number of FTEs in each state charter school for the Transportation and Nutrition grants if the school has a qualifying program to generate an allocation amount.**
- **Virtual state charter schools do not qualify for funding from Transportation and Nutrition grants.**

- **How per FTE cost is determined for the Transportation grant:**
 - The per FTE cost for the Transportation grant is calculated using the prior fiscal year's appropriation for transportation divided by the Georgia Department of Education's reported FTEs from the prior fiscal year for revenue.

- **How per FTE cost is determined for the Nutrition Grant:**
 - The per FTE cost for the Nutrition grant is calculated using the prior fiscal year's appropriation for nutrition divided by the Georgia Department of Education's reported FTEs from the prior fiscal year for revenue.

State Charter School Supplement

Transportation		Nutrition	
FY14 Approp	127,704,479	AFY14 Approp	22,847,313
FY14 FTEs from DOE rev rpt	1,676,949	FTEs from DOE rev rpt	1,676,949
	\$ 76.15		\$ 13.62

- **What is Equalization?**
 - **Equalization is a grant made to poorer school systems to bring them up to the statewide average per weighted FTE in local wealth.**

- **The per FTE cost for the Equalization grant is calculated using the average amount of total revenues minus federal and state revenues excluding equalization grants per FTE for the lowest five school systems ranked by assessed valuation per weighted FTE count from the prior fiscal year.**

State Charter School Supplement

Equalization Below comes from Formatted Charter School Supp Rev Calc file- lowest 5 school systems

Total Rev	Less Fed Rev	State Rev	Equalization Revenue (FY 2014 Allotment Sheets)	State Rev Less Equal (use this amount as subtracted state)	Total	FTEs	Total/FTEs
\$12,704,754.99	\$913,002.35	\$10,807,998.32	\$3,252,717.00	\$7,555,281.32	\$4,236,471.32	1,438	\$2,946.09
\$11,442,409.69	\$452,743.25	\$9,519,806.68	\$2,326,164.00	\$7,193,642.68	\$3,796,023.76	1,328	\$2,858.45
\$14,877,004.40	\$1,534,554.28	\$10,959,943.06	\$2,136,430.00	\$8,823,513.06	\$4,518,937.06	1,675	\$2,697.87
\$8,850,095.47	\$1,366,690.50	\$5,978,099.90	\$1,299,847.00	\$4,678,252.90	\$2,805,152.07	909	\$3,085.98
\$28,519,647.24	\$2,031,833.95	\$20,564,457.46	\$4,281,432.00	\$16,283,025.46	\$10,204,787.83	3,338	\$3,057.16
\$76,393,911.79	\$6,298,824.33	\$57,830,305.42	\$13,296,590.00	\$44,533,715.42	\$25,561,372.04		\$2,929.11 AVG

- **The per FTE cost for each grant is multiplied by the number of FTEs in each state charter school for the Equalization grants.**
- **All state charter schools receive funding from the Equalization grant.**

- **The per FTE cost for the Capital grant is calculated using the state-wide average of total capital revenue per FTE for local school systems from the prior fiscal year to generate a Capital grant for all brick and mortar state charter schools.**
- **Virtual state charter schools do not qualify for funding from the Capital grant.**

State Charter School Supplement

Capital Rev	
Capital Outlay reg	148,050,000
Capital Outlay reg adv	29,510,000
Capital Outlay low wealth	24,100,000
Capital Outlay low wealth addt'l proj	3,110,000
buses	20,000,000
Total	224,770,000
SPLOST	1,557,843,107
Total	1,782,613,107
FY14 FTEs from DOE rev rpt	1,676,949
	\$ 1,063.01

- The amounts from the four categorical grants are totaled to generate the supplement amount for each state charter school.

	Categorical Grants	Categorical Grants	Total -Federal - Local +	Capital	Total
<u>FTE</u>	<u>Transportation</u>	<u>Nutrition</u>	<u>Equalization</u>	<u>Revenue</u>	<u>Revenue</u>
	\$ 76.1528699	\$ 13.6243338	\$ 2,929.1084922	\$1,063.01	
26,061	\$96,703	\$82,791	\$57,941,203	\$7,676,482	\$65,797,180

- **The Local Five Mill Share is the amount of QBE and Training and Experience that must be paid for by all the local school systems.**
- **All state charter schools contribute to Local Five Mill Share.**

- **Since virtual state charter schools receive two-thirds of the calculated state charter schools supplement, therefore, their supplement is offset by two-thirds of the calculated Local Five Mill Share for state charter schools.**

Funding Allotments

*F*ulton
County Schools
Where Students Come First

1st
students

Funding Allotments

- **As explained previously, during state legislative session, the Georgia General Assembly passes an adjustment to the budget for the current fiscal year.**
- **Allotment sheets are reissued to include the mid-term adjustment.**

Funding Allotments

- To find your school's funding allotment to the GADOE website:
- https://app3.doe.k12.ga.us/ows-bin/owa/qbe_reports.public_menu?p_fy=2000

Funding Allotments

- Remember to pull your school's adjusted allotment sheet.
- It is important that a school incorporate the mid term adjustment changes into its annual budget.



Funding Allotments

2016 ▼

Set FY

QBE003 System Allotment Sheets ▼

GO

↑ Remember to set the
fiscal year first

Georgia Department of Education

Richard Woods

State Superintendent of Schools

Quality Basic Education - Reports

Ivy Prep 7830110 ▼

Run Report

Select a System and Click on Run Report

Funding Allotments

The screenshot shows a web browser window with the address bar displaying <https://app3.doe.k12.ga...>. The browser tabs include "Education Reform...", "Quality Basic Ed...", and "State Charter Fund...". The browser's menu bar shows "File", "Edit", "View", "Favorites", "Tools", and "Help".

The main content area features a dropdown menu for selecting a fiscal year, currently set to "2016", and a "Set FY" button. A list of Georgia counties is displayed, with "Appling County 601" selected. The list includes:

- Appling County 601
- Atkinson County 602
- Bacon County 603
- Baker County 604
- Baldwin County 605
- Banks County 606
- Barrow County 607
- Bartow County 608
- Ben Hill County 609
- Berrien County 610
- Bibb County 611
- Bleckley County 612
- Brantley County 613
- Brooks County 614
- Bryan County 615
- Bulloch County 616
- Burke County 617
- Butts County 618
- Calhoun County 619
- Camden County 620
- Candler County 621
- Carroll County 622
- Catoosa County 623
- Charlton County 624
- Chatham County 625
- Chattahoochee County 626
- Chattooga County 627
- Cherokee County 628
- Clarke County 629
- Clay County 630

The taskbar at the bottom shows icons for Windows, Word, Internet Explorer, File Explorer, VLC, Excel, Chrome, a folder, Outlook, and PowerPoint. The system tray on the right indicates the time is 4:58 PM on 11/22/2015.

Funding Allotments

2015

Select a Report

- QBE001 Weights for Funding Formula (6 Pages)
- QBE002 State Salary Schedule
- QBE029 Daily Salary Schedule
- QBE003 System Allotment Sheets
- QBE004 State Allotment Sheet
- QBE005 System Salary and Operations Detail
- QBE006 State Salary and Operations Detail
- QBE008 System Payment Advice for month
- QBE020 Charter Site Allotment Sheets
- QBE021 Charter Site Salary & Operations Detail
- QBE024 Residential Facility Site Allotment Sheets
- QBE025 Residential Facility Site Salary & Operations Detail
- Mid Term Reports -----
- QBE010 Mid Term System Allotment Sheets**
- QBE011 Mid Term State Allotment Sheet
- QBE012 Mid Term System Salary and Operations Detail
- QBE013 Mid Term State Salary and Operations Detail
- QBE014 Mid Term Comparison Sheet by System
- QBE015 Mid Term Comparison Sheet by State
- QBE022 Charter Site Allotment Sheets
- QBE023 Charter Site Salary & Operations Detail
- QBE026 Residential Facility Site Allotment Sheets
- QBE027 Residential Facility Site Salary & Operations Detail
- Accrual of Revenue Reports -----
- QBE016 Accrual Weights for Funding Formula
- QBE017 Accrual System Allotment Sheets
- QBE018 Accrual State Allotment Sheet

Instructions

- Select Year from the drop d
- Click **Set FY**.
- Select the desired report from
- Click **GO**.

NOTE: All the reports will have to

In order to View and Print these reports, Adobe A

computer. If this software is not installed in your c

from this site. [Acrobat Reader](#)

andscape format.

5:37 PM
11/22/2015

Funding Allotments

OFFICIAL

Georgia State Department Of Education
Earnings Sheet for FY 2016

11/18/2015

School System: 600 - Fulton County		FY16 SB10 REDUCTION(Amendment #2)						THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$2,463.43													
Earnings (\$)							-----Earned Positions----- -----Grade K-12-----														
DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL \$ MILLS	STATE FUNDS	Teacher	Subj. Spec.	Coasn.	Tech. Spec.											
Kindergarten Pgm	6,270	32,159,414	499,987	32,649,401	9,862,492	22,786,909	418.00			13.93	5.70										
Kindergarten Early Intr Pgm	333	2,218,198	26,028	2,244,223	679,293	1,564,930	30.27			0.74	0.30										
Primary Grades(1-3) Pgm	19,218	78,761,163	1,650,966	80,412,129	24,338,508	56,073,621	1,130.47	58.71	42.71	17.47											
Primary Grd Early Intr(1-3) Pgm	1,298	7,876,242	110,496	7,986,738	2,417,466	5,569,272	116.91	3.73	2.86	1.17											
Upper Elementary Grd(4-5) Pgm	11,557	36,150,750	813,872	36,964,622	11,158,646	25,775,976	502.48	33.50	28.68	10.51											
UpperElem Grd Early Intr(4-5)	723	4,426,621	50,891	4,477,512	1,365,277	3,122,235	65.73	2.10	1.61	0.66											
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00											
Middle School(6-8) Pgm	16,018	56,695,902	1,127,809	57,823,711	17,502,384	40,321,327	800.75	46.42	38.99	14.56											
High School Gen Educ(9-12)	20,367	80,039,904	2,316,023	82,355,927	18,673,008	63,682,919	866.39		48.30	18.53											
CTAD(9-12) PGM	2,907	9,759,677	954,184	10,713,861	3,242,028	7,471,833	146.36		6.46	2.64											
Students with Disab Cat I	2,696	21,210,005	663,642	21,873,647	6,620,830	15,252,817	333.25			2.42											
Students with Disab Cat II	394	3,755,408	50,439	3,805,847	1,151,974	2,653,873	59.06			0.35											
Students with Disab Cat III	2,562	32,528,293	523,160	33,051,453	10,004,187	23,047,266	512.40			2.33											
Students with Disab Cat IV	197	4,164,670	83,287	4,247,957	1,285,794	2,962,163	65.67			0.18											
Students with Disab Cat V	106	843,414	44,776	888,190	268,842	619,348	13.25			0.10											
Offed Student Category VI	6,020	36,879,927	696,995	37,576,922	11,374,585	26,202,337	577.33			6.30											
Remedial Education Pgm	1,280	5,567,974	74,088	5,642,062	1,889,636	3,752,424	86.00			1.17											
Alternate Education Pgm	986	4,344,037	69,364	4,413,401	1,335,671	3,077,730	65.67		2.19	0.90											
Eng Spkrs of Other Lang (ESOL)	1,083	9,693,310	62,306	9,755,616	2,997,043	6,758,573	154.71			0.98											
Spec Ed. Itinerant				41,097		12,439				28,658											
Spec Ed. Supplemental Speech				406,577		122,762				282,815											
TOTAL DIRECT INSTRUC.	94,897	407,146,930	9,810,070	417,403,683	126,341,927	291,061,756	5,963.71	141.46	177.07	86.27	Supt.	Asst Supt.	Prin.	Asst Prin.	Secy.	Accr.	VT/Dir	Psych.	Sp Ed Lib.	Media Center	
INDIRECT COST																					
Central Admin		9,439,624	0	9,439,624	2,867,236	6,572,388					1.00	6.00			1.00	1.00	36.35	38.35	64.21		
School Admin		20,295,159	962,891	20,958,010	6,343,680	14,614,330							103.00	151.65	187.18						
Facility M & O			28,279,437	28,279,437	6,959,758	19,719,683															
Sub Total (INDIRECT COST)		29,734,783	28,942,288	58,677,071	17,750,683	40,916,388					1.00	6.00	103.00	151.65	188.18	1.00	36.35	38.35	64.21		
MEDIA CENTER PGM		10,271,331	1,308,282	11,579,613	3,510,426	8,069,187														163.16	
30 DAYS ADDITIONAL INSTRUCTION		3,366,716		3,366,716	1,025,714	2,341,002															
STAFF & PROFESSIONAL DEV				2,052,766		621,342															
PRINCIPAL STAFF & PROF. DEV				31,003		9,384															
MIDTERM HOLD HARMLESS																					
Amended Formula Adjustment						(20,273,389)															
Charter System Adjustment				4,234,764		4,234,764															
QBE FORMULA EARNINGS		450,541,739	40,078,640	497,368,586	149,269,476	327,842,722	5,963.71	141.46	177.07	86.27	1.00	6.00	103.00	151.65	188.18	1.00	36.35	38.35	64.21	163.16	
CATEGORICAL GRANTS																					
Pupil Transportation Pgm (includes 324 Drivers and bus replacement funds of 0)				4,701,096		4,701,096															
Sparsity - Regular			0			0															
Nursing Services				1,798,979		1,798,979															
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				503,666,660		334,342,796															
Education Equalization Funding Grant				0		0															
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				503,666,660		334,342,796															
Charter Commission Admin - State				0		0															
One Time QBE Adjustment				0		0															
DOT Direct Payment				0		0															
State Commission Charter Supplement				0		0															
TOTAL FUNDING ON THIS ALLOTMENT SHEET				503,666,660		334,342,796															
							NOTE:		1. Expenditure controls as set forth in O.C.G.A. Section 20-3-167 are reinstated effective July 1, 2015, subject to each district's approved flexibility contract. 2. Health Insurance for Certificated Personnel is funded on a per member per month amount(PMPM) of \$945.00, for an annual funding amount of \$11,340 in QBE under appropriation in FY 2016 (HB 76). 3. Teacher Retirement is funded at 14.27% in QBE in FY 2016 (HB 76).												
							Total T&E:		176,735,249 includes T&E: 108,455,969 and 110 62,279,280												

Funding Allotments

- **What information is listed on the allotment sheet?**
 - **QBE Earnings**
 - **Number of FTEs reported**
 - **Earnings for Direct Instruction**
 - **Earnings for Indirect Instruction**
 - **Categorical grants earnings e.g. Nursing, transportation**
 - **Austerity reductions**
 - **Local Five Mill Share**

Funding Allotments

Hold Harmless

- The mid-term adjustment does not negatively affect QBE funding for school districts.
- If a school district's FTE numbers decrease the QBE allotment remains unchanged.
- If a school district's FTE numbers increase its QBE allotment increases at the mid-term adjustment.

Funding Allotments

Hold Harmless

- **The State Charter School Supplement is also not adjusted downward if a state charter school's FTE numbers decrease.**
- **Training & Experience and Health Insurance are also not adjusted downward if a state charter school's FTE numbers decrease.**

Funding Allotments

Hold Harmless

- **Hold Harmless DOES NOT apply to forward funding.**
- **If your school added a grade(s) or your school is new and enrollment is lower than what was submitted to the Governor's Office of Planning and Budget during budget development, the school's funding will be decreased in the amended budget.**

- **When setting up your school budgets refer to the Local Units of Administration (LUA) information on the GADOE website.**
- **<http://www.gadoe.org/Finance-and-Business-Operations/Financial-Review/Pages/LUAS-Manual.aspx>**

Forward Funding

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Forward Funding

- **New State Charter Schools and those expanding through the addition of a grade level are eligible to receive forward funding per state law § O.C.G.A. 20-2-2089(d).**
- **Funds are received for the following fiscal year which corresponds with the new school year.**

Forward Funding

- **The State Charter School Commission is mandated to report to the Governor's Office of Planning and Budget (OPB) by July 1 the information for new and expanding state charters schools for incorporation into the Governor's budget for the upcoming fiscal year.**

Forward Funding

- **These numbers are used by OPB to calculate the additional QBE funding needed in the upcoming fiscal year, so it is critical for schools to submit accurate student information including GTID numbers to the State Charter School Commission by its annual deadline.**

Forward Funding

Know the make up of the students in your school!



Forward Funding

- **Remember projected enrollment funding is not held harmless.**
- **If your school added a grade(s) or your school is new and enrollment is lower than what was submitted to OPB, the school's funding will be decreased in the amended budget.**

Forward Funding

- **It is important to begin looking at your school's enrollment and make projections as early as January.**
- **Accurate data collection results in better funding for your school.**



The DE46

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- **What is the DE46?**
 - The DE46 is mandated under Georgia Law (O.C.G.A. § 20-2-167) which requires all school districts to report annual budget, financial operating data, and approved annual budgets to the GADOE.
 - The DE46 is submitted electronically to GADOE using its portal.
 - The GADOE posts transmission date deadlines each year.

The DE46

- **Why are schools required to complete the DE46?**
 - **The GADOE uses the information reported in the DE46 by schools to complete General Fund QBE Program Expenditure Reports.**

The DE46

- **Final transmission of prior and current fiscal year information for Accounting and Budget Services must be signed off on by the Superintendent and submitted to the GADOE by September 30 of each year.**
- **A school district can request an extension of the deadline. If a district wishes to apply for an extension, it must have a letter, signed by the district's Superintendent, outlining the reasoning and circumstances for the extension request. The request for the extension is submitted to the attention of the Director of the Financial Review office at GADOE.**

<http://www.gadoe.org/Finance-and-Business-Operations/Financial-Review/Documents/Transmitting%20the%20DE046.pdf>

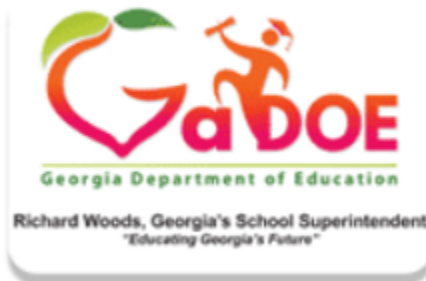
Budget and Financial Data Reporting

- LUA Chart of Accounts
- Financial Management for Georgia LUAS Manual
- School System Revenues/Expenditures
- Transmission Dates
- DE46 File Layout
- Secure Data Transmission Portal

Link to portal log in screen



MyGaDOE



Please Log In

Username:

Password:

[I forgot my passphrase!](#)

Login

[Or sign up for an account](#)

Helpful links

◆ [MyGaDOE Online Guide](#)

◆ [GaDOE Public Website](#)

Enter username and
password

◆ [Data Collections](#)

◆ [Financial Reports](#)

◆ [Report Card](#)

The DE46

 Fulton County

[View Alerts](#)

[View Calendar](#)

[COPS Financial](#) 

[View Documents](#)

[Finance Applications](#) 


[View News](#)

[Message Center](#)

 Select Financial Applications

The DE46

Main Menu

-  [Upload a Data File](#) 
-  [Reports](#)
-  [Validation Routine \(Actuals\)](#) 
-  [Validation Routine \(Budget\)](#)

Georgia Department of Education

Richard Woods, State Superintendent of Schools
Financial Review System for 660 Fulton County
Data Collection System
Office of Technology Services

Main Menu

-  [Upload a Data File](#)
-  [Reports](#)  
-  [Validation Routine \(Actuals\)](#)
-  [Validation Routine \(Budget\)](#)

Financial (Actuals) Reports For Fiscal Year Ending June 30, 2015 :

System Level Reports :

[FIN003 Financial Analysis Report](#)

[FIN004 General Fund QBE Program Expenditure Summary Report \(Financial\)](#)

[FIN005 General Fund QBE Program Expenditure Detail Report\(Financial\)](#)

Budget System Level Reports For Fiscal Year Ending June 30,2016 :

System Level Reports :

[FIN010 Budget Analysis Report](#)

[FIN011 General Fund QBE Program Expenditure Summary Report \(Budget\)](#)

[FIN012 General Fund QBE Program Expenditure Detail Report\(Budget\)](#)

Budget System Level Reports For Fiscal Year Ending June 30,2015 :

System Level Reports :

[FIN010 Budget Analysis Report](#)

The DE46

Each error report has links within the report to provide the detail level for each error. Examples of links highlighted below.

[DE046B \(2016\)](#)

E2051	Fund 400 Ending Balance should be zero	1
E930	Facility Code missing or not valid for this system. Refer to Facilities Database.	98
E976	Fund Level Credits and Debits Out of Balance	2
E981	Total All Funds Credits and Debits Out of Balance	1
E982	Total All Funds Transfers Out of Balance	1
E989	Not a Valid Function Code and Object Code Combination	

The DE46

- **Errors noted on the GADOE portal for the DE46 must be corrected.**
- **Warnings are not required to be corrected.**

When all errors are corrected, only warnings will be seen on GADOE portal.

DE046B (2015)

- W2001 All open FTE-reporting facilities should report budgeted expenses.
- W2002 No budgeted expenses reported for this facility.
- W2003 All open FTE-reporting facilities should report revenues.
- W2004 No budgeted revenues reported for this facility.
- W2009 Function 1000 Direct Instruction Funds reported at Central Office facility code 8010.
- W2015 An explanation must be written for salary and benefit information entered for Clerical staff in Function 1000.
- W2016 An explanation must be written for salary and benefit information entered for Administrative personnel in Function 1000.
- W981 No expenditures were reported for this facility.

DE420A (2015)

- W2032 Test #8 => System level test for 20 days of additional instruction salaries.

DE046B (2016)

- W2001 All open FTE-reporting facilities should report budgeted expenses.
- W2002 No budgeted expenses reported for this facility.
- W2004 No budgeted revenues reported for this facility.
- W2009 Function 1000 Direct Instruction Funds reported at Central Office facility code 8010.
- W2016 An explanation must be written for salary and benefit information entered for Administrative personnel in Function 1000.
- W981 No expenditures were reported for this facility.

Screen shot of DE46 signed off by the School District Superintendent.

Georgia Department of Education

Richard Woods, State Superintendent of Schools

Financial Review System for 660 Fulton County

Data Collection System

Office of Technology Services

Main Menu



[Reports](#)

2015
Actuals : [System Signed Off For Financial Report On 10/14/2015 02:39:24](#)

2016
Budget : [System Signed Off For Budget \(2016\) Report On 10/14/2015 05:08:39](#)

2015
Budget : [System Signed Off For Budget \(2015\) Report On 10/14/2015 05:08:46](#)

The DE46

Superintendent

I Certify that the information above, as well as the information on all other DE046 and DE420 Budget Reports available on the Internet for this Budget Report Period, is accurate and complete.

The FY 2016 Budget Report transmitted to the Georgia Department of Education was prepared in accordance with the applicable laws and State Board of Education Rules.

Signed KEN ZEFF

Date Signed 10/14/2015 5:08:39 PM

We're Done! Questions?



*F*ulton
County Schools
Where Students Come First

Carmen Hernández-Freemire
Director Budget Services
470-254-6762 ph | 470-254-1240 fax
FreemireC@fultonschools.org

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