

Full-Time Equivalent Child Counts

The FTE – Full Time Equivalent – student count is calculated differently for the QBE Funding formula and the calculation of Per Pupil Expenditures as reported in the FESR and the ESSA calculations. For QBE purposes, the FTE is weighted. QBE has 18 instructional categories in which a student's segments can be reported. The base instructional category that is funded is the 9-12 Regular Education student. Any other instructional categories are funded at a higher rate based on the set class sizes included in the QBE funding formula.

Additionally, the FTEs funded in the QBE formula are projected using a formula prescribed in O.C.G.A. Code Section 20-2-161.

For more information regarding the QBE calculation please refer to the *Financial Management of Georgia's LUAs* handbook (FMGLUA), Chapter II-7.

The FTEs utilized in the calculation of the FESR and the ESSA per pupil expenditure are not weighted. The calculations utilize the student enrollment count. Additional information regarding the calculations can be found on the GOSA [webpage](#).

Various FTE reports are published on the GaDOE Data Collections.