



Budget & Funding Sources

Coastal Plains RESA
South GLRS





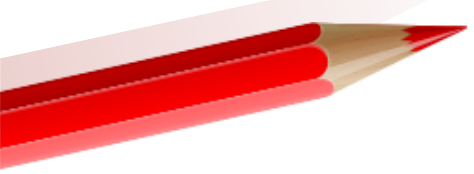
Q & A

Frequently Asked Budget Questions

Q: What is QBE?

A: QBE is the acronym for the Quality Basic Education Funding Formula, currently used to allocate state funds to local school systems for the education of public school students.

Q: What is FTE?



A: FTE is the acronym for Full-Time Equivalent. FTE is data collected for Quality Basic Education funding and is based on student enrollment and the education services provided by local school systems to students. FTE counts occur twice during the school year. Collections are done in October and March.



Q & A

Frequently Asked Budget Questions

Q: What is CPI?

A: CPI is the acronym for the Certified/Classified Personal Information Report. CPI report is completed in October. The CPI determines funding for T&E, health insurance and math/science supplement.

Q: What is T&E?



A: T&E is the acronym for Training and Experience. T&E is based on the actual number of general funded certified positions reported on CPI in October.



Q & A

Frequently Asked Budget Questions continued

Q: What is Teacher-Student Funding Ratios?

A: Teacher-Student Funding Ratios are the required number of students assigned to teachers to earn his/her funding.



Q: What is the Millage Rate?

A: The millage rate is the amount of tax payable per dollar of the assessed value of a property.



Q & A

Frequently Asked Budget Questions continued

Q: What is Equalization?

A: Equalization grants are earnings above the QBE funds and are intended to narrow the gap between systems in terms of property tax wealth per pupil.



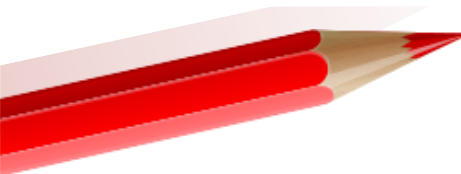
Q: What is the Fund Balance?

A: The fund balance is funding the system holds in reserve to pay local expenses.

Key Players



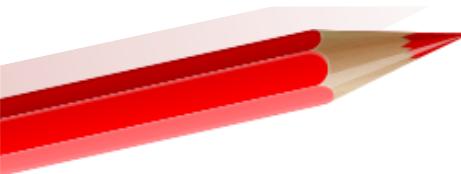
Who plays a role in the budget process:

- **Superintendent-** It is the superintendent's role to oversee the budget and have a working knowledge of the entire process.
 - **Finance Director-** It is the Finance Director's role to make certain audit rules and best practices are followed. The Finance Director should also supply the Superintendent and other Stakeholders with accurate statistics and projections as needed.
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Key Players



Who plays a role in the budget process:

- **Directors and Principals-** It is the Directors' and Principals' roles to understand their portion of the budget and how it fits into the district budget. It is important to work in unison to maximize funding.
 - **School Board Members-** It is the role of School Board Members to adopt and monitor budgets. They also levy taxes as needed.
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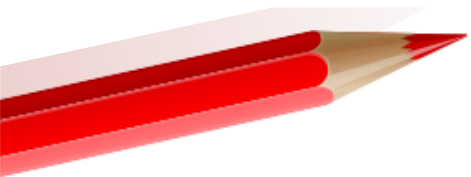


QBE



QBE Formula Elements

- Students (FTE Counts)
- Class Size (Funding Student/Teacher Ratios)
- Teachers (Training and Experience)

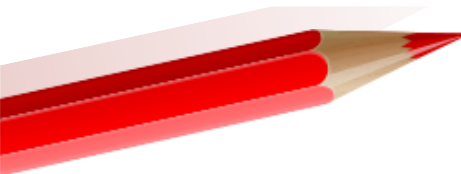




FTE



FTE Categories

- Kindergarten
 - Kindergarten EIP
 - Grades 1-3
 - Primary Grades 1-3 EIP
 - Middle Grades 6-8
 - Middle School 6-8
 - Grades 9-12
 - Special Education Level 1
 - Special Education Level 2
 - Special Education Level 3
 - Special Education Level 4
 - Special Education Level 5
 - GNETS (Psycho-Ed Program)
 - Gifted
 - Remedial Education
 - Vocational High School Lab
 - Dual Enrollment-General Education
 - Dual Enrollment-Vocational
 - Study Hall
 - Other (Non-State Funded)
- 

Special Ed Levels

SPECIAL EDUCATION LEVELS I THROUGH V

There are five levels of special education funding. Each level represents a different funding weight. The program code for each disability is noted in parentheses. Table 2 summarizes this information.

Level I	Specific Learning Disability (U) for 4 to 6 segments Speech-Language Impairment (3) for 4 to 6 segments
Level II	Mild Intellectual Disability (P) for 1 to 6 segments
Level III	Moderate Intellectual Disability (Q) for 1 to 6 segments Severe Intellectual Disability (R) for 1 to 6 segments Emotional and Behavioral Disorder (T) for 1 to 6 segments Specific Learning Disability (U) for 1 to 3 segments Orthopedic Impairment (V) for 4 to 6 segments Hearing Impairment (W) for 4 to 6 segments Deaf (X) for 4 to 6 segments Other Health Impairment (Y) for 4 to 6 segments Speech-Language Impairment (3) for 1 to 3 segments
Level IV	Profound Intellectual Disability (S) for 1 to 6 segments Orthopedic Impairment (V) for 1 to 3 segments Hearing Impairment (W) for 1 to 3 segments Deaf (X) for 1 to 3 segments Other Health Impairment (Y) for 1 to 3 segments Visual Impairment (Z) for 1 to 6 segments Blind (1) for 1 to 6 segments Deaf and Blind (2) for 1 to 6 segments
Level V*	Inclusion*

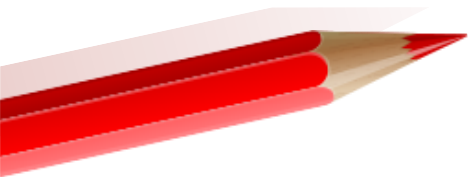
* Level V funding is earned when the special education student is placed in a general education classroom and receives additional services through a paraprofessional



FTE

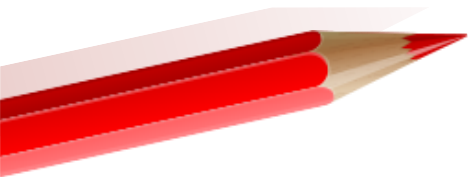


- For each program, the day is divided into 6 segments.
- The number of students enrolled in each program during each segment is counted.
- The total count for all six segments is divided by 6 for each program.



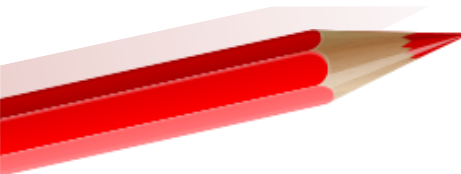
**FTE**

PROGR AM CODE	CATEGORY/PROGRAM	NUMBER OF SEGMENTS			
		Level I	Level II	Level III	Level IV
P	Mild Intellectual Disability		1 – 6		
Q	Moderate Intellectual Disability			1 – 6	
R	Severe Intellectual Disability			1 – 6	
S	Profound Intellectual Disability				1 – 6
T	Emotional & Behavioral Disorder			1 – 6	
U	Specific Learning Disability	4 – 6		1 – 3	
V	Orthopedic Impairment			4 – 6	1 – 3
W	Hard of Hearing			4 - 6	1 - 3
X	Deaf			4 - 6	1 - 3
Y	Other Health Impairment			4 - 6	1 - 3
Z	Visual Impairment				1 - 6
1	Blind				1 - 6
2	Deaf and Blind				1 - 6
3	Speech-Language Impairment	4 - 6		1 - 3	





FTE

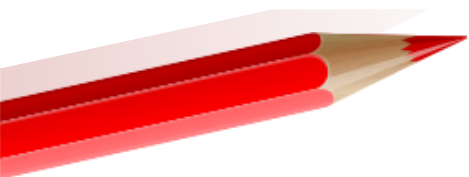


PROGRAM CODE	CATEGORY/PROGRAM	FY2020 WEIGHT
	Level I	2.4104
	Level II	2.8379
	Level III	3.6158
	Level IV	5.8658
	Level V (Inclusion)	2.4727
4	Georgia Networks for Educational and Therapeutic Support (GNETS)**	N/A**

FTE Funding Estimator



Projected FTE Funding FY2024 (STATE QBE)						
Autism= 6 TBI= 7 SDD= 8	1 segment	2 segments	3 segments	4 segments	5 segments	6 segments (one FTE)
Level 1						
S/L-SC (3)	X	X	X	\$4967	\$6209	\$7451
SLD-SC (U)	X	X	X	\$4967	\$6209	\$7451
Level 2						
MID (P)	\$1463	\$2925	\$4388	\$5850	\$7313	\$8776
Level 3						
MOID (Q)	\$1859	\$3719	\$5578	\$7438	\$9297	\$11157
SID (R)	\$1859	\$3719	\$5578	\$7439	\$9297	\$11157
EBD (T)	\$1859	\$3719	\$5578	\$7438	\$9297	\$11157
SLD-R (U)	\$1859	\$3719	\$5578	X	X	X
OI-SC (V)	X	X	X	\$7438	\$9297	\$11157
HH-SC (W)	X	X	X	\$7438	\$9297	\$11157
Deaf-SC (X)	X	X	X	\$7438	\$9297	\$11157
OHI-SC (Y)	X	X	X	\$7438	\$9297	\$11157
S/L-R (3)	\$1859	\$3719	\$5578	X	X	X

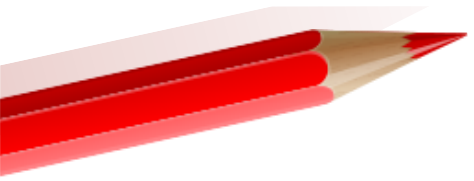


FTE Funding Estimator



Amounts for individual segments have been rounded to the nearest dollar.

**6 segments = 1 FTE
Base-\$3,022.45**



Projected FTE Funding FY2024 (STATE QBE)						
Level 4						
PID (S)	\$3007	\$6014	\$9021	\$12029	\$15036	\$18043
OI-R (V)	\$3007	\$6014	\$9021	X	X	X
HH-R (W)	\$3007	\$6014	\$9021	X	X	X
Deaf-R (X)	\$3007	\$6014	\$9021	X	X	X
OHI-R (Y)	\$3007	\$6014	\$9021	X	X	X
VI (Z)	\$3007	\$6014	\$9021	12029	\$15036	\$18043
Deaf/Blind (2)	\$3007	\$6014	\$9021	12029	\$15036	\$18043
Level 5						
Inclusion Codes (4-8)	\$1271	\$2541	\$3812	\$5083	\$6353	\$7624

Funding Ratios

TEACHER-STUDENT FUNDING RATIOS

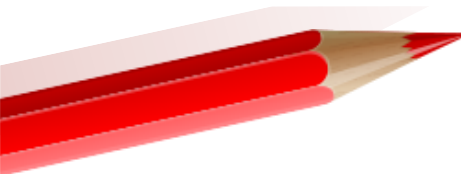
<u>PROGRAM</u>	<u>FUNDING RATIO</u>
• Kindergarten	15.0
• Grades 1-3	17.0
• EIP (Grades K-5)	11.0
• Grades 4-5	23.0
• Middle Grades 6-8	23.0
• Middle School 6-8	20.0
• Grades 9-12	23.0
• Vocational Laboratory	20.0
• Special Ed-Category I	8.0
• Special Ed-Category II	6.5
• Special Ed-Category III	5.0
• Special Ed-Category IV	3.0
• Special Ed-Category V	8.0



T & E

TRAINING & EXPERIENCE (T & E)

Funds sent for :

1. Minimum Salary
 2. Retirement (TRS)
 3. Health Insurance
 4. Medicare
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T & E

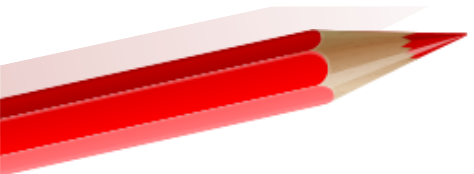
TRAINING & EXPERIENCE (T & E)

- The formula provides salary funding for a T-4 teacher with no years of experience.
- T&E funds are provided to compensate for the difference between beginning and experienced teachers.
- The information is obtained from the CPI (Certified Personnel Information) report submitted to GaDOE each October. It is based on ACTUAL number of General Funded Certified Positions reported.
- Does not matter if more or less than the number of positions earned on allotment sheet.
- Paid all State salary differences between T4-E (\$33,424) and State salary of where they are on the Salary Schedule.



T & E

TRAINING & EXPERIENCE (T & E)

- In order to ensure that a system's QBE funding reflects the extra costs of teachers with experience and advanced degrees, the state adjust all parts of the QBE formula to reflect costs of certified personnel.
 - That adjustment is translated into something called the "Training & Experience (T&E) Modifier" or T&E Factor to distribute it across all 19 programs.
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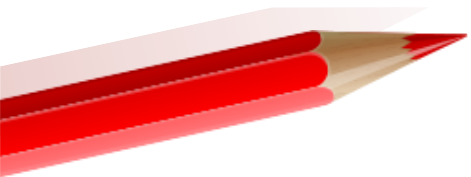


T & E



TRAINING & EXPERIENCE (T & E)

- The Training and Experience AMOUNT of dollars is the sum of the “excess” pay and calculated benefits. (Over B.T. pay)
- ALL certified employees’ salaries are used to determine T&E; therefore, you get T&E on locally paid certified employees as well as state “earned” employees.





T & E

TRAINING & EXPERIENCE (T & E)

Because the state funds “more expensive” teachers at a higher funding rate, the cost difference between to a system between hiring “expensive” teachers and “inexpensive” is much less than their actual salaries.



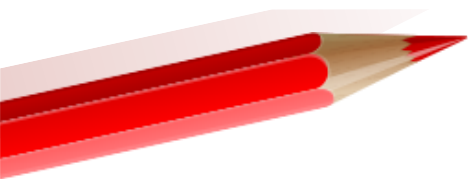
Conclusion: Systems should hire teachers based upon their expertise and the system’s needs not based upon their pay grade.



T & E

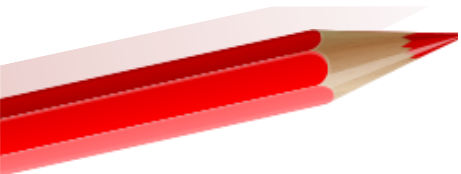


Approximately 87% of our area school district budgets are dedicated to salaries & benefits!



FY22 Teacher Salary Schedule

Yrs. Of Cred. Svc.	Salary Step	T-2	BT-4	T-4	T-5	T-6	T-7
0,1,2	E	\$36,154.00	\$35,217.00	\$37,092.00	\$42,206.00	\$47,303.00	\$52,176.00
		<u>\$1,827.00</u>	<u>\$1,827.00</u>	<u>\$1,827.00</u>	<u>\$1,978.00</u>	<u>\$2,127.00</u>	<u>\$2,271.00</u>
		\$37,981.00	\$37,044.00	\$38,919.00	\$44,184.00	\$49,430.00	\$54,447.00
3	1	\$37,149.00	\$35,217.00	\$38,115.00	\$43,382.00	\$48,632.00	\$53,651.00
		<u>\$1,883.00</u>	<u>\$1,883.00</u>	<u>\$1,883.00</u>	<u>\$2,038.00</u>	<u>\$2,192.00</u>	<u>\$2,340.00</u>
		\$39,032.00	\$37,100.00	\$39,998.00	\$45,420.00	\$50,824.00	\$55,991.00
4	2	\$38,173.00	\$35,217.00	\$39,168.00	\$44,593.00	\$50,001.00	\$55,171.00
		<u>\$1,940.00</u>	<u>\$1,940.00</u>	<u>\$1,940.00</u>	<u>\$2,099.00</u>	<u>\$2,257.00</u>	<u>\$2,410.00</u>
		\$40,113.00	\$37,157.00	\$41,108.00	\$46,692.00	\$52,258.00	\$57,581.00
5	3	\$39,228.00	\$35,217.00	\$40,253.00	\$45,841.00	\$51,411.00	\$56,736.00
		<u>\$1,997.00</u>	<u>\$1,997.00</u>	<u>\$1,997.00</u>	<u>\$2,162.00</u>	<u>\$2,325.00</u>	<u>\$2,482.00</u>
		\$41,225.00	\$37,214.00	\$42,250.00	\$48,003.00	\$53,736.00	\$59,218.00
6	4	\$40,315.00	\$35,217.00	\$41,743.00	\$47,555.00	\$53,347.00	\$58,885.00
		<u>\$2,067.00</u>	<u>\$2,067.00</u>	<u>\$2,067.00</u>	<u>\$2,238.00</u>	<u>\$2,408.00</u>	<u>\$2,571.00</u>
		\$42,382.00	\$37,284.00	\$43,810.00	\$49,793.00	\$55,755.00	\$61,456.00
7	5	\$41,434.00	\$35,217.00	\$42,905.00	\$48,892.00	\$54,857.00	\$60,562.00
		<u>\$2,127.00</u>	<u>\$2,127.00</u>	<u>\$2,127.00</u>	<u>\$2,303.00</u>	<u>\$2,478.00</u>	<u>\$2,646.00</u>
		\$43,561.00	\$37,344.00	\$45,032.00	\$51,195.00	\$57,335.00	\$63,208.00
8	6	\$42,587.00	\$35,217.00	\$44,701.00	\$50,957.00	\$57,191.00	\$63,152.00
		<u>\$2,206.00</u>	<u>\$2,206.00</u>	<u>\$2,206.00</u>	<u>\$2,389.00</u>	<u>\$2,573.00</u>	<u>\$2,748.00</u>
		\$44,793.00	\$37,423.00	\$46,907.00	\$53,346.00	\$59,764.00	\$65,900.00
9,10	7	\$43,775.00	\$35,217.00	\$45,952.00	\$52,396.00	\$58,817.00	\$64,957.00
		<u>\$2,268.00</u>	<u>\$2,268.00</u>	<u>\$2,268.00</u>	<u>\$2,457.00</u>	<u>\$2,646.00</u>	<u>\$2,827.00</u>
		\$46,043.00	\$37,485.00	\$48,220.00	\$54,853.00	\$61,463.00	\$67,784.00
11,12	L1	\$44,998.00	\$35,217.00	\$47,241.00	\$53,878.00	\$60,492.00	\$66,816.00
		<u>\$2,332.00</u>	<u>\$2,332.00</u>	<u>\$2,332.00</u>	<u>\$2,527.00</u>	<u>\$2,721.00</u>	<u>\$2,907.00</u>
		\$47,330.00	\$37,549.00	\$49,573.00	\$56,405.00	\$63,213.00	\$69,723.00
13,14	L2	\$46,258.00	\$35,217.00	\$48,568.00	\$55,404.00	\$62,217.00	\$68,730.00
		<u>\$2,397.00</u>	<u>\$2,397.00</u>	<u>\$2,397.00</u>	<u>\$2,597.00</u>	<u>\$2,798.00</u>	<u>\$2,989.00</u>
		\$48,655.00	\$37,614.00	\$50,965.00	\$58,001.00	\$65,015.00	\$71,719.00
15,16	L3	\$47,556.00	\$35,217.00	\$49,935.00	\$56,976.00	\$63,994.00	\$70,702.00
		<u>\$2,462.00</u>	<u>\$2,462.00</u>	<u>\$2,462.00</u>	<u>\$2,669.00</u>	<u>\$2,876.00</u>	<u>\$3,073.00</u>
		\$50,018.00	\$37,679.00	\$52,397.00	\$59,645.00	\$66,870.00	\$73,775.00
17,18	L4	\$48,893.00	\$35,217.00	\$51,343.00	\$58,595.00	\$65,824.00	\$72,733.00
		<u>\$2,530.00</u>	<u>\$2,530.00</u>	<u>\$2,530.00</u>	<u>\$2,743.00</u>	<u>\$2,955.00</u>	<u>\$3,159.00</u>
		\$51,423.00	\$37,747.00	\$53,873.00	\$61,338.00	\$68,779.00	\$75,892.00
19,20	L5	\$50,270.00	\$35,217.00	\$52,793.00	\$60,263.00	\$67,709.00	\$74,825.00
		<u>\$2,598.00</u>	<u>\$2,598.00</u>	<u>\$2,598.00</u>	<u>\$2,818.00</u>	<u>\$3,037.00</u>	<u>\$3,246.00</u>
		\$52,868.00	\$37,815.00	\$55,391.00	\$63,081.00	\$70,746.00	\$78,071.00
21+	L6	\$51,688.00	\$35,217.00	\$54,287.00	\$61,981.00	\$69,650.00	\$76,980.00
		<u>\$2,642.00</u>	<u>\$2,642.00</u>	<u>\$2,642.00</u>	<u>\$2,868.00</u>	<u>\$3,094.00</u>	<u>\$3,309.00</u>
		\$54,330.00	\$37,859.00	\$56,929.00	\$64,849.00	\$72,744.00	\$80,289.00



T & E Calculations



Federal Funding

STAFFING FEDERALLY FUNDED POSITIONS

Training and experience modifiers include all fully certified, in-field employees who are paid out of state and local funds.

Persons in federally funded positions are excluded from the calculations.



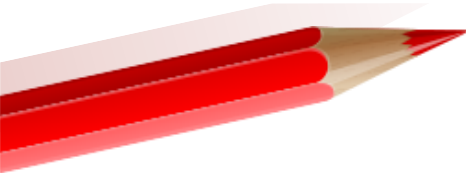
CAUTION:

When you move some certified personnel into federally funded positions which you are NOT included in T&E calculations you will drop those teachers from your general fund CPI report. Therefore, you will lose some funding through a decrease in the T&E calculations.

STAFFING FEDERALLY FUNDED POSITIONS

Strategies

Considering federal prohibitions against using federal funds to “supplant” state funds, a system should:

- 
1. Put classified persons in federally funded positions;
 2. Pay for goods and services with federal funds;
 3. Pay least expensive certified personnel with federal funds; ... and as a LAST, LAST resort...
 4. Pay higher salaried certified personnel from federal funds.

QBE Earnings Sheet



Locating Your District's Allotment Sheet

Visit:

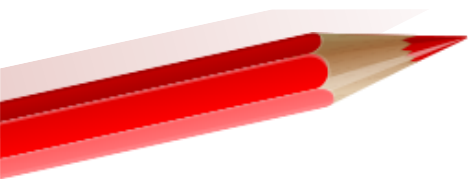
<https://financeweb.doe.k12.ga.us/QBEPublicWeb/ReportsMenu.aspx>

Under Report Category, drop down to QBE reports.

Under Report Name, drop down to Allotment Sheet

Under System, select your district.

Click View Report.



School System: 647 - Dougherty County		FY22 SB10 Reduction						THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$2,789.66												
Earnings (\$)							Earned Positions													
DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL 5 MILLS	STATE FUNDS	Teacher	Subj. Spec	Couns.	Tech. Spec										
Kindergarten Pgm	664	4,087,712	51,892	4,139,604	471,347	3,668,257	44.27		1.48	0.60										
Kindergarten Early Intr Pgm	216	1,728,947	16,880	1,745,827	198,785	1,547,042	19.64		0.48	0.20										
Primary Grade(1-3) Pgm	2,143	10,593,970	184,080	10,778,050	1,227,218	9,550,832	126.06	6.21	4.76	1.95										
Primary Grd Early Intrv(1-3) Pgm	731	5,401,851	62,793	5,464,644	622,219	4,842,425	66.45	2.12	1.62	0.66										
Upper Elementary Grd(4-5) Pgm	1,460	5,509,512	102,814	5,612,326	639,035	4,973,291	63.48	4.23	3.24	1.33										
UppElem Grd Early Intrv(4-5)	563	4,160,386	39,646	4,200,032	478,227	3,721,805	51.18	1.63	1.25	0.51										
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00										
Middle School(6-8) Pgm	2,559	10,929,085	180,206	11,109,291	1,264,934	9,844,357	127.95	7.42	5.69	2.33										
High School Gen Educ(9-12)	2,147	7,627,538	243,900	7,871,438	896,264	6,975,174	93.35		4.77	1.95										
CTAE(9-12) PGM	812	3,288,481	266,499	3,554,980	404,780	3,150,200	40.60		1.80	0.74										
Students with Disab Cat I	18	172,780	4,481	177,261	20,183	157,078	2.25			0.02										
Students with Disab Cat II	143	1,687,121	18,783	1,705,904	194,239	1,511,665	22.00			0.13										
Students with Disab Cat III	467	7,152,918	95,362	7,248,280	825,309	6,422,971	93.40			0.42										
Students with Disab Cat IV	63	1,605,357	26,612	1,631,969	185,820	1,446,149	21.00			0.06										
Students with Disab Cat V	101	969,486	42,664	1,012,150	115,246	896,904	12.62			0.09										
Gifted Student Category VI	376	2,414,777	37,938	2,452,715	279,273	2,173,442	31.33			0.34										
Remedial Education Pgm	454	2,415,504	26,079	2,441,583	278,005	2,163,578	30.27		1.01	0.41										
Alternate Education Pgm	139	739,549	9,789	749,338	85,322	664,016	9.27		0.31	0.13										
Eng Spkrs of Other Lang (ESOL)	42	467,423	2,412	469,835	53,497	416,338	6.00		0.09	0.04										
Spec Ed. Itinerant				0	0	0														
Spec Ed. Supplemental Speech				22,562	2,569	19,993														
TOTAL DIRECT INSTRUC.	13,098	70,952,397	1,412,830	72,387,789	8,242,272	64,145,517	861.12	21.61	26.50	11.91										
INDIRECT COST																				
Cent. Admin		1,929,296	0	1,929,296	219,675	1,709,621					1.00	6.00			1.00	1.00	5.29	5.29	5.84	
School Admin		3,926,123	91,906	4,018,029	457,504	3,560,525								21.00	20.68	25.93				
Facility M & O			3,903,206	3,903,206	444,430	3,458,776														
Sub Total (INDIRECT COST)		5,855,419	3,995,112	9,850,531	1,121,609	8,728,922					1.00	6.00	21.00	20.68	26.93	1.00	5.29	5.29	5.84	
MEDIA CENTER PGM.		1,738,437	183,839	1,922,276	218,876	1,703,400														22.88
20 DAYS ADDITIONAL INSTRUCTION		600,619		600,619	68,388	532,231														
STAFF & PROFESSIONAL DEV				327,155	37,251	289,904														
PRINCIPAL STAFF & PROF. DEV				7,010	798	6,212														
MIDTERM HOLD HARMLESS																				
Amended Formula Adjustment						(3,187,567)														
Charter System Adjustment				1,383,000		1,383,000														
QBE FORMULA EARNINGS		79,146,872	5,591,781	86,478,380	9,689,194	73,601,619	861.12	21.61	26.50	11.91	1.00	6.00	21.00	20.68	26.93	1.00	5.29	5.29	5.84	22.88
CATEGORICAL GRANTS																				
Pupil Transportation Pgm (Includes 117 Drivers and bus replacement funds of 0)				1,472,493		1,472,493														
Sparsity - Regular				0		0														
Nursing Services				283,102		283,102														
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				88,233,975		75,357,214														
Education Equalization Funding Grant				16,898,410		16,898,410														
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				105,132,385		92,255,624														
Charter Commission Admin - State						0														
Military Counselors						0														
SHBP One-Month Employer Contrib. Holiday						0														
State Commission Charter Supplement				0		0														
TOTAL FUNDING ON THIS ALLOTMENT SHEET				105,132,385		92,255,624														
							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 an annual funding amount of \$11,340 in QBE under appropriation in FY 2022 (HB 81).													
							3. Teacher Retirement is funded at 19.81% in QBE in FY 2022 (HB 81).													
							Total T&E 31,800,172 includes T&E 22,093,132 and HI 9,707,040													



School System: 647 - Dougherty County							FY22 SB10 Reduction			
←-----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	664	4,087,712	51,892	4,139,604	471,347	3,668,257	44.27		1.48	0.60
Kindergarten Early Intr Pgm	216	1,728,947	16,880	1,745,827	198,785	1,547,042	19.64		0.48	0.20
Primary Grade(1-3) Pgm	2,143	10,593,970	184,080	10,778,050	1,227,218	9,550,832	126.06	6.21	4.76	1.95
Primary Grd Early Intrv(1-3) Pgm	731	5,401,851	62,793	5,464,644	622,219	4,842,425	66.45	2.12	1.62	0.66
Upper Elementary Grd(4-5) Pgm	1,460	5,509,512	102,814	5,612,326	639,035	4,973,291	63.48	4.23	3.24	1.33
UppElem Grd Early Intrv(4-5)	563	4,160,386	39,646	4,200,032	478,227	3,721,805	51.18	1.63	1.25	0.51
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00
Middle School(6-8) Pgm	2,559	10,929,085	180,206	11,109,291	1,264,934	9,844,357	127.95	7.42	5.69	2.33
High School Gen Educ(9-12)	2,147	7,627,538	243,900	7,871,438	896,264	6,975,174	93.35		4.77	1.95
CTAE(9-12) PGM	812	3,288,481	266,499	3,554,980	404,780	3,150,200	40.60		1.80	0.74
Students with Disab Cat I	18	172,780	4,481	177,261	20,183	157,078	2.25			0.02
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Students with Disab Cat III	467	7,152,918	95,362	7,248,280	825,309	6,422,971	93.40			0.42
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Gifted Student Category VI	376	2,414,777	37,938	2,452,715	279,273	2,173,442	31.33			0.34
Remedial Education Pgm	454	2,415,504	26,079	2,441,583	278,005	2,163,578	30.27		1.01	0.41
Alternate Education Pgm	139	739,549	9,789	749,338	85,322	664,016	9.27		0.31	0.13
Eng.Spkr.s of Other Lang.(ESOL)	42	467,423	2,412	469,835	53,497	416,338	6.00		0.09	0.04
Spec Ed. Itinerant				0	0	0				
Spec Ed. Supplemental Speech				22,562	2,569	19,993				
TOTAL DIRECT INSTRUC.	13,098	70,952,397	1,119,999	72,072,396	8,919,979	63,152,417	861.12	21.61	26.50	11.91

QBE ALLOTMENT SHEET

INDIRECT COST					
Cent. Admin	1,929,296	0	1,929,296	219,675	1,709,621
School Admin	3,926,123	91,906	4,018,029	457,504	3,560,525
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PRINCIPAL STAFF & PROF. DEV			7,010	798	6,212
MIDTERM HOLD HARMLESS					
Amended Formula Adjustment					(3,187,567)
Charter System Adjustment			1,383,000		1,383,000
QBE FORMULA EARNINGS	79,146,872	5,591,781	86,478,380	9,689,194	73,601,619
CATEGORICAL GRANTS					
Pupil Transportation Pgm (Includes 117 Drivers and bus replacement funds of 0)			1,472,493		1,472,493
Sparsity - Regular			0		0
Nursing Services			283,102		283,102
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION			88,233,975		75,357,214
Education Equalization Funding Grant			16,898,410		16,898,410
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET			105,132,385		92,255,624
Charter Commission Admin - State					0
Military Counselors					0
SHBP One-Month Employer Contrib. Holiday					0
State Commission Charter Supplement			0		0
TOTAL FUNDING ON THIS ALLOTMENT SHEET			105,132,385		92,255,624

QBE ALLOTMENT SHEET

				Earned Positions									
861.12	21.61	26.50	11.91	Supt.	Asst Supt	Prin.	Asst Prin.	Secty.	Accnt.	VT/SW	Psych.	Sp Ed Ldr	Media Center
				1.00	6.00			1.00	1.00	5.29	5.29	5.84	
						21.00	20.68	25.93					
				1.00	6.00	21.00	20.68	26.93	1.00	5.29	5.29	5.84	
													22.88
861.12	21.61	26.50	11.91	1.00	6.00	21.00	20.68	26.93	1.00	5.29	5.29	5.84	22.88

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3. Teacher Retirement is funded at 19.81% in QBE in FY 2022 (HB 81).

Total T&E **31,800,172** includes T&E 22,093,132 and HI 9,707,040

QBE ALLOTMENT SHEET

Earnings

District Office Earnings:

Superintendent.....	\$52,247
2 Assistant Superintendents....	\$104,495 (0-5,000 FTES)
4 Assistant Superintendents....	\$208,989 (5,001-9,999 FTES)
6 Assistant Superintendents....	\$313,488 (10,000 FTES)
1 Secretary.....	\$15,622
1 Accountant.....	\$23,318

Earnings

School Earnings:

Elementary

Principal.....	\$52,247
½ Assistant Principal.....	\$21,770
1 Secretary.....	\$15,622

Middle

Principal.....	\$52,247
1 Assistant Principal.....	\$43,539
1 Secretary.....	\$15,622

High

Principal.....	\$52,247
2 Assistant Principals.....	\$87,079
1 Secretary (12 mo).....	\$15,622
1 Secretary (10 mo).....	\$13,019

Local Revenue



Local Revenue Contribution

- Ad valorem
- Local Option Sales Tax
- SPLOST
- Appropriations from Cities or Counties
- Other taxes, e.g., Intangible Taxes
- Tuition
- Earning or Investments
- Private Contributions
- Shared Services with Other Systems
- Student Supply “Donations”
- Federal Indirect Cost Reimbursement
- Other Local Revenue



Final Thoughts

Our job is not to save money. It's to spend money wisely.



- L McCoy, former Colquitt County Superintendent



Questions?

Coastal Plains RESA



Contact Information



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