

Impact of Data on Earnings and Financial Reporting

Amy Rowell, Director, Financial Review
Division

Georgia Department of Education

QBE Allotment Reports

Funding for School Systems - QBE

- Established in 1985
 - Provides funding for
 - Teachers
 - Counselors
 - Media Clerks
 - Principals
 - Superintendent
 - Textbooks/Instructional Material
 - Maintenance and Operations
 - Looks at the need of the student (KG vs HS vs SpEd)
 - Updated annually for growth, salary schedule changes, etc.
- Still there are basic items that need to be funded locally

School System: State		FY20 Initial(Amendment # 1)					Earnings (\$)					Eamed Positions Grades K-12					THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$2,783.67				
DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL 5 MILLS	STATE FUNDS	Teacher	Subj. Spec	Couns.	Tech. Spec											
Kindergarten Pgm	97,435	585,578,086	7,614,706	593,192,792	106,774,948	486,417,844	6,495.67		216.51	88.58											
Kindergarten Early Intr Pgm	22,447	175,542,597	1,754,182	177,296,779	31,622,095	145,674,684	2,040.64		49.88	20.41											
Primary Grade(1-3) Pgm	289,188	1,390,979,335	24,841,477	1,415,820,812	254,832,435	1,160,988,377	17,011.04	836.23	642.61	262.90											
Primary Grd Early Intrv(1-3) Pgm	58,433	421,575,359	5,019,453	426,594,812	77,018,029	349,576,783	5,312.09	169.37	129.84	53.12											
Upper Elementary Grd(4-5) Pgm	192,780	707,831,414	13,575,599	721,407,013	128,761,146	592,645,867	8,381.74	558.79	428.38	175.25											
UppElem Grd Early Intrv(4-5)	37,493	270,553,567	2,640,278	273,193,845	49,397,971	223,795,874	3,408.46	108.68	83.31	34.08											
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00											
Middle School(6-8) Pgm	320,054	1,328,555,550	22,538,678	1,351,094,228	236,951,006	1,114,143,222	16,002.69	927.70	711.20	290.96											
High School Gen Educ(9-12)	347,253	1,199,007,863	39,447,517	1,238,455,380	219,551,517	1,018,903,863	15,097.96		771.63	315.68											
CTAE(9-12) PGM	77,236	305,531,448	25,348,794	330,880,242	55,235,682	275,644,560	3,861.80		171.63	70.21											
Students with Disab Cat I	25,438	235,214,529	6,333,092	241,547,621	44,837,169	196,710,452	3,179.75			23.13											
Students with Disab Cat II	10,084	116,065,661	1,324,542	117,390,203	19,957,784	97,432,419	1,551.38			9.17											
Students with Disab Cat III	62,379	928,935,584	12,737,976	941,673,560	163,631,505	778,042,055	12,475.80			66.71											
Students with Disab Cat IV	12,109	301,886,010	5,115,041	307,001,051	51,794,086	255,206,965	4,036.33			11.01											
Students with Disab Cat V	15,764	148,478,673	6,659,081	155,137,754	25,704,878	129,432,876	1,970.50			14.33											
Gifted Student Category VI	110,448	688,278,657	11,144,044	699,422,701	127,507,701	571,915,000	9,204.01			100.41											
Remedial Education Pgm	28,751	149,460,999	1,651,418	151,112,417	29,632,126	121,480,291	1,916.73		63.89	26.14											
Alternate Education Pgm	20,354	105,249,629	1,433,308	106,682,937	18,560,990	88,121,947	1,356.93		45.23	18.50											
Eng Spkrs of Other Lang.(ESOL)	24,479	262,654,067	1,406,045	264,060,112	47,194,215	216,865,897	3,497.00		54.40	22.25											
Spec Ed. Itinerant				759,465	137,059	622,406															
Spec Ed. Supplemental Speech				6,607,756	1,026,053	5,581,703															
TOTAL DIRECT INSTRUC.	1,752,125	9,321,379,028	190,585,231	9,519,331,480	1,690,128,395	7,829,203,085	116,800.	2,602.77	3,368.51	1,592.84	Supt.	Asst Supt	Prin.	Asst Prin.	Secy.	Asst.	VT/SW	Psych.	Sp Ed Ldr	Media Center	
INDIRECT COST																					
Cent. Admin/ Tchr. Sal Incr.		266,781,484	86,306,341	353,087,825	61,139,147	291,948,678					178.00	560.00			178.00	178.00	707.75	707.75	1,181.		
School Admin		471,321,758	12,182,720	483,504,478	85,920,958	397,583,520							2,276.00	2,830.92	3,435.31						
Facility M & O			522,133,315	522,133,315	92,422,834	429,710,481															
Sub Total (INDIRECT COST)		738,103,242	620,622,376	1,358,725,618	239,482,939	1,119,242,679					178.00	560.00	2,276.00	2,830.92	3,613.31	178.00	707.75	707.75	1,181.		
MEDIA CENTER PGM.		221,573,125	24,420,709	245,993,834	43,828,537	202,165,297														2,997.61	
20 DAYS ADDITIONAL INSTRUCTION		73,174,616		73,174,616	13,012,381	60,162,235															
STAFF & PROFESSIONAL DEV				43,692,224	7,724,704	35,967,520															
PRINCIPAL STAFF & PROF. DEV				749,543	132,985	616,558															
MIDTERM HOLD HARMLESS																					
Amended Formula Adjustment						0															
Charter System Adjustment				31,357,991		31,357,991															
QBE FORMULA EARNINGS		10,354,230.	835,628,316	11,273,025.	1,994,309,941	9,278,715,365	116,800.	2,602.77	3,368.51	1,592.84	178.00	560.00	2,276.00	2,830.92	3,613.31	178.00	707.75	707.75	1,181.	2,997.61	
CATEGORICAL GRANTS																					
Pupil Transportation Pgm (Includes 8827 Drivers and bus replacement funds of 0)				134,202,172		134,202,172															
Sparsity - Regular				6,721,179		6,721,179															
Nursing Services				38,148,188		38,148,188															
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				11,452,096.		9,457,786,904															
Education Equalization Funding Grant				693,418,797		693,418,797															
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				12,145,515.		10,151,205,701															
Charter Commission Admin - State						-5,403,080															
Military Counselors						500,181															
SHBP One-Month Employer Contrib. Holiday						0															
State Commission Charter Supplement				164,024,106		164,024,106															
TOTAL FUNDING ON THIS ALLOTMENT SHEET				12,309,539.		10,310,326.															

NOTES

- Expenditure controls as set forth in O.C.G.A. Section 20-2-167 are reinstated, subject to each district's approved flexibility contract.
- 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 2020 (HB 31).
- Teacher Retirement is funded at 21.14% in QBE in FY 2020 (HB 31).
- Cent. Admin in Indirect. Cost includes the \$3,000 increase per HB 31. Per HB 31, the state base sal schedule is adjusted to increase salaries for cert. tohrs and cert. employees by \$3,000 effective July, 1, 2019, to include counselors, social workers, psychologists, media, spec. ed specialists, and tech specialists. Bus drivers, lunch room workers, and nurses earn a 2% salary increase thru their respective formulas.

Total T&E 4,006,229,468 includes T&E 2,797,952,468 and HI 1,208,277,000

FTE Used in Calculation – FTE009 Report

FTE Category	FTE Code	October 2018 2019-1		March 2018 2018-3		October 2017 2018-1	
		Segments	FTE	Segments	FTE	Segments	FTE
Kindergarten	A	1,387	232	1,410	235	1,376	230
Kindergarten EIP	E	82	14	118	20	118	20
Grades 1 to 3	B	3,318	553	3,257	542	3,344	557
Primary Grades 1-3 EIP	F	689	115	743	125	679	114
Grades 4 to 5	C	1,972	329	1,998	333	1,963	327
Grades 4-5 EIP	G	860	144	849	142	915	152
Middle Grades 6 to 8	9	0	0	0	0	0	0
Middle School 6 to 8	H	3,874	646	3,798	633	3,844	641
Grades 9 to 12	D	3,472	579	3,586	598	3,744	624
Special Education Level 1		226	40	308	51	328	54
Special Education Level 2		96	17	82	14	74	14
Special Education Level 3		922	153	882	148	944	158
Special Education Level 4		215	37	195	33	199	35
Special Education Level 5		432	72	429	72	440	74
GNETS (Psycho-Ed Program)	4	18	3	58	10	36	6
Gifted	I	589	98	639	106	628	105
Remedial Education	J	389	65	453	76	449	75
Vocational High School Lab	K	1,382	230	1,133	189	1,144	191
MOWR - General Education	6(D)	211	35	167	28	161	27
MOWR- Vocational	7(K)	29	5	48	8	44	7
Study Hall	N	0	0	0	0	0	0
Other (Non-State Funded)	O	3	1	7	1	6	2
Total			3,368		3,364		3,413

QBE Elements of the Formula

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

QBE Programs and Program Weights

- QBE is a weighted funded formula based upon cost differentials for students in each program. Examples include:
 - Grades 9-12 is the Base Unit Cost and carries a weight of 1.0000
 - Kindergarten carries a weight of 1.6627
 - Weights change due to classroom sizes, paraprofessionals for kindergarten, subject specialists for Grades 1-5

WEIGHTS FOR FTE FUNDING FORMULA

FY 2020
 8.80% Salary
 21.14% Retirement
 0% Health
 System Size = 3300

FY20 Initial

CATEGORY	Kindergarten PGM		Kindergarten Early Intervention PGM		Primary Grades (1-3) PGM		Primary Grades Early Intervention (1-3) PGM		Upper Elementary Grades (4-5) PGM	
TEACHER STUDENT RATIO		15		11		17		11		23
WEIGHT		1.6715		2.0664		1.2944		1.8169		1.0389
DIRECT INSTR. COST:										
Teacher	64.4865%	\$3,000.55	71.1336%	\$4,091.66	73.4801%	\$2,647.54	80.8987%	\$4,091.66	67.6681%	\$1,956.88
Aides/Parapro	1:18 17.9130%	\$833.49	1:18 14.4902%	\$833.49						
Subject Specialists					1:345 3.6208%	\$130.46	1:345 2.5704%	\$130.46	1:345 4.5113%	\$130.46
Counselors	1:450 2.1423%	\$99.68	1:450 1.7329%	\$99.68	1:450 2.7665%	\$99.68	1:450 1.9708%	\$99.68	1:450 3.4469%	\$99.68
Tech. Specialist	1:1100 0.8764%	\$40.78	1:1100 0.7090%	\$40.78	1:1100 1.1318%	\$40.78	1:1100 0.8063%	\$40.78	1:1100 1.4102%	\$40.78
OPERATIONS COST	1.6796%	\$78.15	1.3586%	\$78.15	2.3841%	\$85.90	1.6984%	\$85.90	2.4351%	\$70.42
INDIRECT INSTR. COST:										
CENTRAL ADMIN										
Psychologist	1:2475 0.3894%	\$18.12	1:2475 0.3150%	\$18.12	1:2475 0.5029%	\$18.12	1:2475 0.3583%	\$18.12	1:2475 0.6266%	\$18.12
Social Worker	1:2475 0.3894%	\$18.12	1:2475 0.3150%	\$18.12	1:2475 0.5029%	\$18.12	1:2475 0.3583%	\$18.12	1:2475 0.6266%	\$18.12
Spec Ed Leadership										
Operations	0.0000%	\$0.00	0.0000%	\$0.00	0.0000%	\$0.00	0.0000%	\$0.00	0.0000%	\$0.00
SCHOOL ADMIN										
Asst. Principal	1.0711%	\$49.84	0.8665%	\$49.84	1.3833%	\$49.84	0.9854%	\$49.84	1.7234%	\$49.84
Secretary	0.8360%	\$38.90	0.6763%	\$38.90	1.0796%	\$38.90	0.7691%	\$38.90	1.3451%	\$38.90
Operations	0.1685%	\$7.84	0.1383%	\$7.84	0.2176%	\$7.84	0.1550%	\$7.84	0.2711%	\$7.84
FACILITY M & O	6.4045%	\$298.00	5.1807%	\$298.00	8.2707%	\$298.00	5.8919%	\$298.00	10.3047%	\$298.00
20 Days Addnl. Instr.	1:15.70 0.6486%	\$30.18	1:15.70 0.5247%	\$30.18	1:15.70 0.8376%	\$30.18	1:15.70 0.5967%	\$30.18	1:15.70 1.0436%	\$30.18
STAFF DEVELOPMENT	0.5233%	\$24.35	0.5621%	\$32.33	0.6306%	\$22.72	0.6582%	\$33.29	0.6110%	\$17.67
MEDIA										
Personnel	2.1423%	\$99.68	1.7329%	\$99.68	2.7665%	\$99.68	1.9708%	\$99.68	3.4469%	\$99.68
Materials	0.3290%	\$15.31	0.2662%	\$15.31	0.4249%	\$15.31	0.3027%	\$15.31	0.5294%	\$15.31
TOTAL PER FTE COST	100.0000%	\$4,652.99	100.0000%	\$5,752.08	100.0000%	\$3,803.07	100.0000%	\$5,057.76	100.0000%	\$2,891.88

OFFICIAL

FTEs earned per instructional category

Teachers earned per instructional category

School System: State		FY20 Initial(Amendment # 1)						THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$2,783.67													
Earnings (\$)							Standard Report														
DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL S MILLS	STATE FUNDS	Teacher	Sub. Spec	Coun	Tech. Spec											
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Upper Elem Grd Early Intrv(4-5)	37.493	270,553,567	2,640,278	273,193,845	49,397,971	223,795,874	3,408.46	108.68	63.31	34.08											
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Students with Disab Cat V	16.764	148,478,673	6,659,081	155,137,754	25,704,878	129,432,876	1,970.50			14.33											
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Remedial Education Pgm	28.757				29,632,126	121,480,291	1,916.73		63.89	25.14											
Alternate Education Pgm	20.354	105,249,629	1,433,308	106,682,937	18,560,990	88,121,947	1,356.93		45.23	18.50											
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INDIRECT COST												Earned Positions									
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CATEGORICAL GRANTS												NOTES									
Pupil Transportation Pgm (Includes 8827 Drivers and bus replacement funds of 0)				134,202,172		134,202,172					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.										
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TOTAL STATE FUNDING				10,362,893		9,466,573,701															
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State Commission Charter Supplement				164,024,106		164,024,106															
TOTAL FUNDING ON THIS ALLOTMENT SHEET				12,309,539.		10,310,326.															
												Total T&E 4,006,229,468 includes T&E 2,797,952,468 and HI 1,208,277,000									

Training and Experience and Health Insurance Earned in Addition to QBE Formula.

QBE Base Student Cost

- Base Cost of 9-12 Regular Ed Student
- For each student (6 segments), districts earn \$2,783.67 (FY 19-\$2,620.77)
- Less Local 5 mill Shares

Base Grade 9-12		
		23
		1.0000
	70.2986%	\$1,956.88
1:450	3.5809%	\$99.68
1:1100	1.4650%	\$40.78
	4.0809%	\$113.60
1:2475	0.6509%	\$18.12
1:2475	0.6509%	\$18.12
	0.0000%	\$0.00
	3.3230%	\$92.50
	1.1884%	\$33.08
	0.2450%	\$6.82
	10.7053%	\$298.00
1:15.70	1.0842%	\$30.18
	0.5974%	\$16.63
	1.6615%	\$46.25
	0.4681%	\$13.03
	100.0000%	\$2,783.67

Full Time Equivalent (FTE) Reports

FTE or Full Time Equivalent Students

- Obtained by the using student counts (FTEs) from March and October (funding is based on a three-part average).
- The count records the actual classes the students are attending for six segments of the school day.
- GaDOE Office of Technology Services – Data Collection.
- State Board Rule 160-5-1-.07 – Student Data Collection.
- FTE funds are earned based on the program weights and program code segments reported in the FTE Count.
- Very important to accurately report FTE.

FTE Reports and Funding

- FTE Reports used to calculate Funding
- Projection of FTEs in FY 2020 QBE formula:
 - $[\text{Fall 2018} + \text{Fall 2018} + \text{Projection of FTEs}] / 3$

FTE or Full Time Equivalent Students

FY 2018 Fall Count	+ FY 2018 Fall Count	+ Projection	÷ 3	= Final Funded FTE for FY 19 QBE
{FY 2018 Fall Count	+ FY 2017 Spring Count	÷ 2}	* Ratio of Increase	= Projection
Ratio of Increase =	{Fall FY 2018	÷ Fall FY 2017}	* FY 2018 Spring	

Calculation of AFY 2019 and FY 2020 Initial FTE Counts for QBE

FTE Reports and Funding

- Remedial FTEs
 - Report Remedial FTEs
 - Report Regular Ed 9-12
 - Remedial is limited to 25% of Regular Ed 9-12
 - If FRPL Rate is higher than 50% - Remedial FTEs are limited to 35% of Regular Ed 9-12
 - Calculated at school level
 - State Board Rule 160-4-5-.01

Contact Information

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