

School Finance
Dollars and Sense

Aspiring Principals

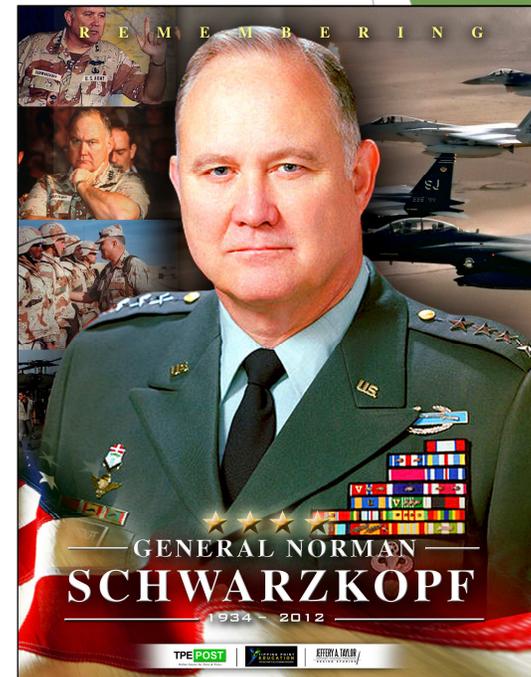
January 26, 2020



gael

“Stormin’” Norman Swarzkopf, Jr.

- ▶ *“When placed in command, take charge and do the right thing.”*



Yours Truly

- ▶ *“To achieve success in love, life and vocation, always do more than is expected of you.”*

Yours Truly

- ▶ *“You build trust through transparency.”*





Basic Principle of Economics

- ▶ We all deal with scarce resources:
 - ▶ Money
 - ▶ Time



Our Perishable Product:

- ▶ **The School Year:**
 - ▶ **180 Days to Make a Difference**



DOPDP Schedule

January 23: Foundations of Budgeting & Understanding Funding

- ▶ The View from 30,000 Feet
 - ▶ Major Sources of Revenue
 - ▶ Where Does Your Money Go?
 - ▶ How Much Does It Cost to Educate a Child?
 - ▶ How Much Do You Spend?
 - ▶ How Does that Compare to Other Districts?
- ▶ The New Developments: FESR & ESSA
- ▶ Revenues: Local and State
 - ▶ QBE
 - ▶ Equalization

DOPDP Schedule

January 24: Budgeting with the Goal of Better Instruction

- ▶ Estimating Revenue
- ▶ Allocating Personnel
- ▶ Compensation and Benefits
- ▶ Allocating Supplies and Equipment
- ▶ Assembling and Balancing the Budget
 - ▶ Presentation of the budget to the Superintendent, BOE, and Staff
 - ▶ Fine tuning the budget
- ▶ Presentation of the Budget to the Public
- ▶ Putting It All Together - Closing Thoughts and Comments

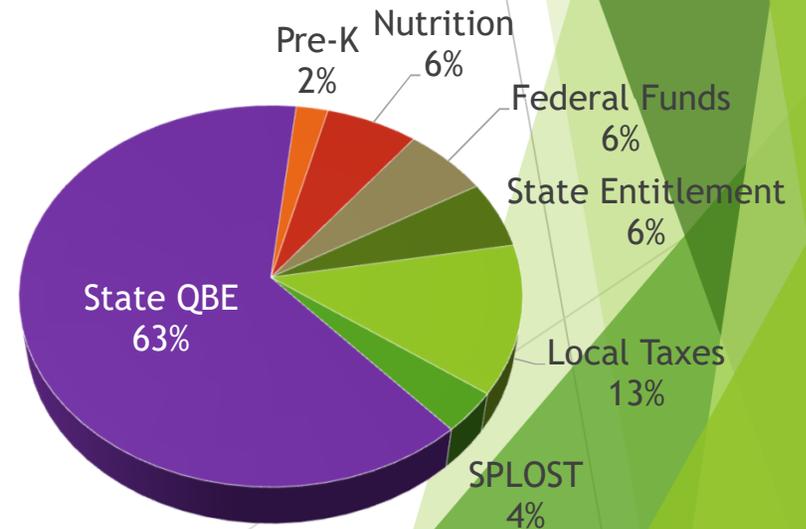
The View from 30,000 Feet

- ▶ **Get with your neighbor: What are the major sources of revenue for school systems?**

The View from 30,000 Feet

- ▶ **Get with your neighbor: What are the major sources of revenue for school systems?**

Bleckley County Schools
FY20 Budgeted Revenues (\$30.5m)

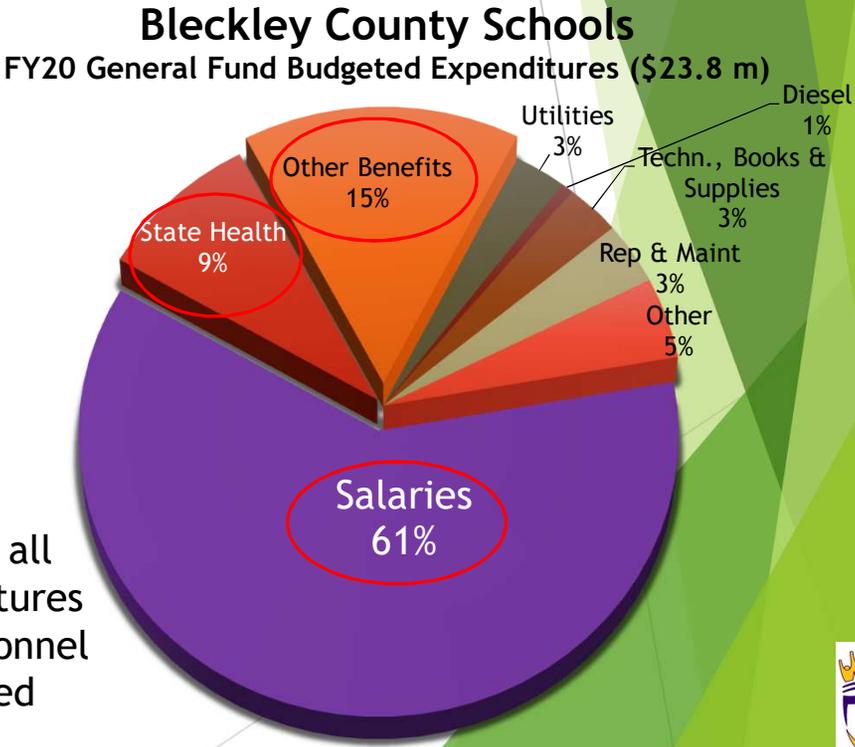
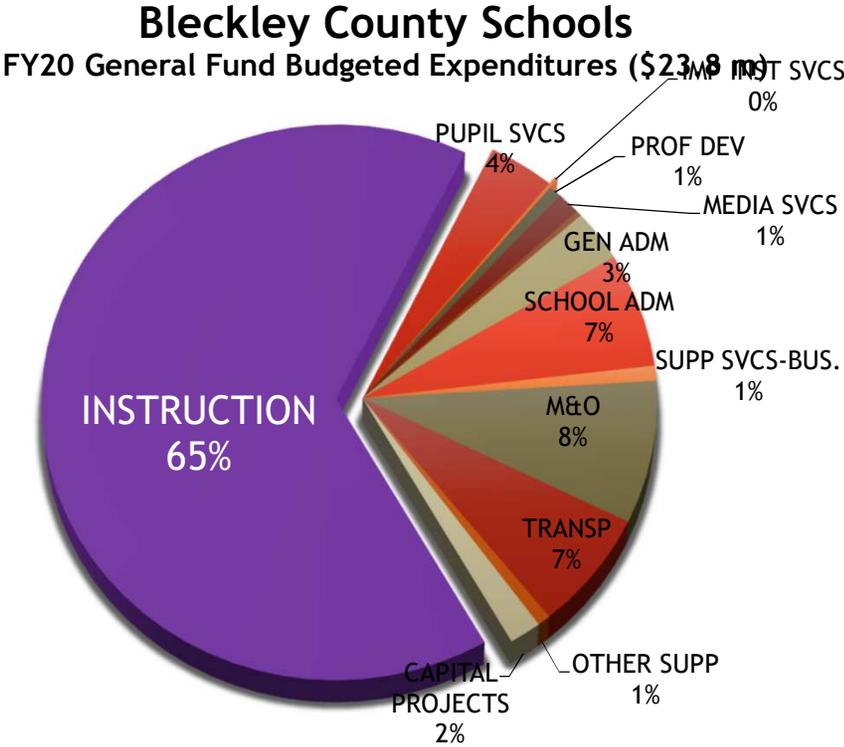


The View from 30,000 Feet

- ▶ Get with your neighbor: What are the major **expenditures** that school systems incur?

FY19 General Fund Budget

Both Charts Depict Same Information with Different Representation



The View from 30,000 Feet

- ▶ If we expect to spend \$23.8 million this year in our general fund, and our enrollment is 2,402, how much will we spend per child?

$$\$23,269,788 / 2,402 = \$9,687.67 \text{ per student}$$

How does this compare to other districts?

The View from 30,000 Feet

- ▶ How does this compare to other districts?
- ▶ Go to gadoe.org
 - ▶ Click on Finance & Operations, then Financial Review
 - ▶ Click on School System Financial Reports
 - ▶ Select the most recent year: 2019
 - ▶ Click on Expenditure Report
 - ▶ State Average = \$10,231.55 in FY19
 - ▶ Bleckley was \$9,751.85 in FY19

FY19 Expenditure Report

State Avg = \$10, 274.88 / \$9,417.08

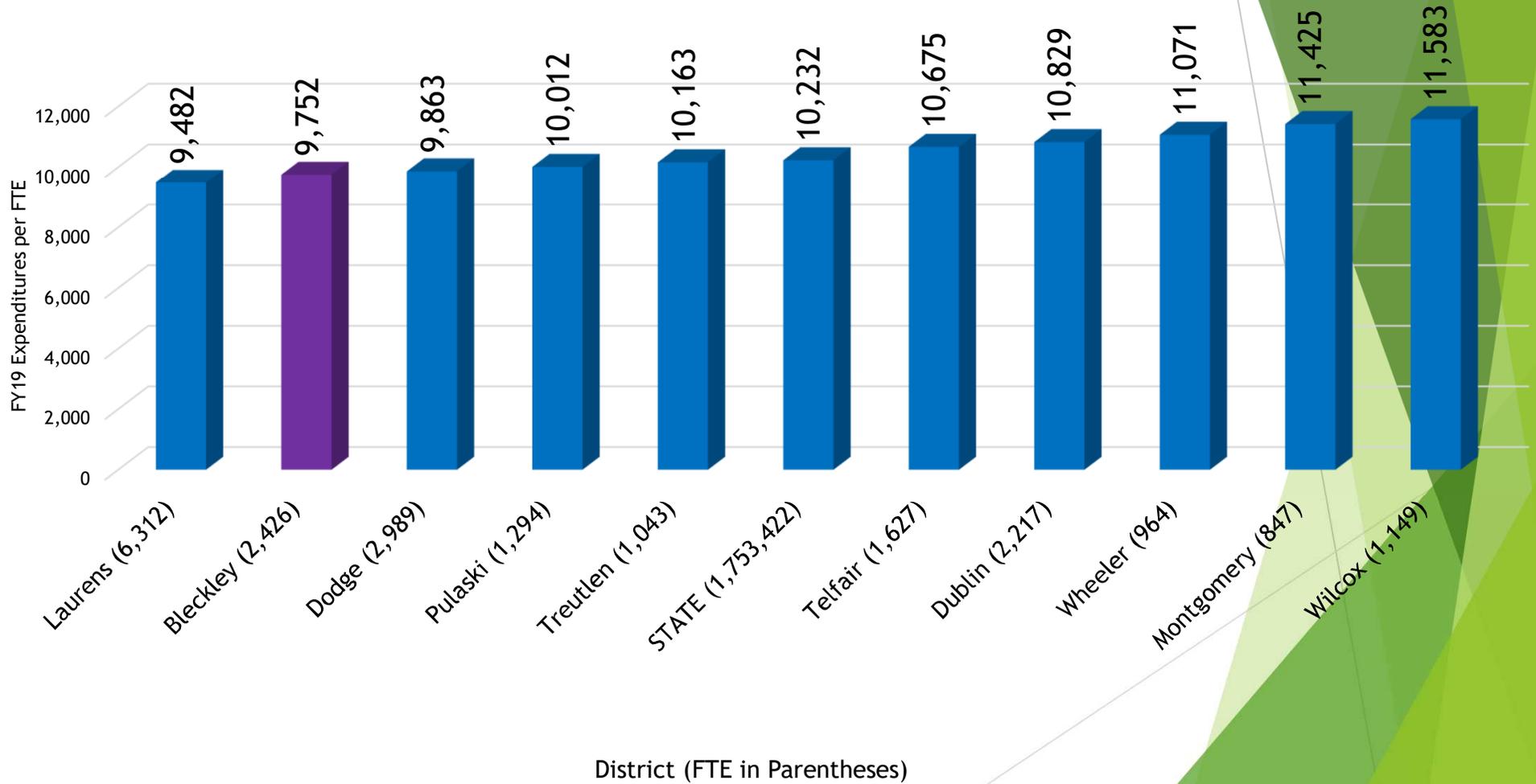
▶ Excluding State Charters:

- ▶ Highest: Taliaferro \$30,424.02
- ▶ Lowest: Calhoun City \$8,011.54
- ▶ Median: Lumpkin \$10,287.18

▶ Including State Charters:

- ▶ Highest: Taliaferro \$30,424.02
- ▶ Lowest: GA Connections Academy \$6,564.37
- ▶ Median: Atkinson \$10,233.19

HGRESA Districts - FY19 Expenditures per FTE



New School System Financial Information DOE Site

<http://www.gadoe.org/Finance-and-Business-Operations/Financial-Review/Pages/School-System-Financial-Information.aspx>

School System Financial Information

Georgia Department of Education powered by GEORGIA VIRTUAL

Revenues and Expenditures

System Name: Reset Search

Instructions:

- Select a System from the dropdown filter.
- Click on one of the icons at the bottom of the page to move between the report pages.
- From the report pages, click the back button to return to the search page.

2017 Revenue Sources

Ratio of Expenditures to Revenue - 2017

- General Fund Ratio: **98.33%**
- Special Revenue Fund Ratio: **103.61%**
- School Food Service Fund Ratio: **99.52%**

Revenues - By System

All Expenditures - By System

Expenditures - By School/Facility

PPE - By System and School

Microsoft Power BI | 1 of 5

School System Financial Information

System Revenues

System: Not Selected

601-Applying County

2017 Fiscal Year

Total Revenue: **44,001,055.22**

FTE: **1744714**

Revenue Per FTE: **\$25.22**

2017 Millage: **16.40**

2017 Revenue

Fiscal Year	FTE	Total Revenue	Revenue Per FTE
2015	1723663	18,760,492,961.54	\$10,884.08
2016	1736628	19,596,868,100.96	\$11,284.44
2017	1744714	20,442,830,677.27	\$11,717.01

All Tax Revenue - 2017

Revenue by Source - Per FTE

Microsoft Power BI | 2 of 5

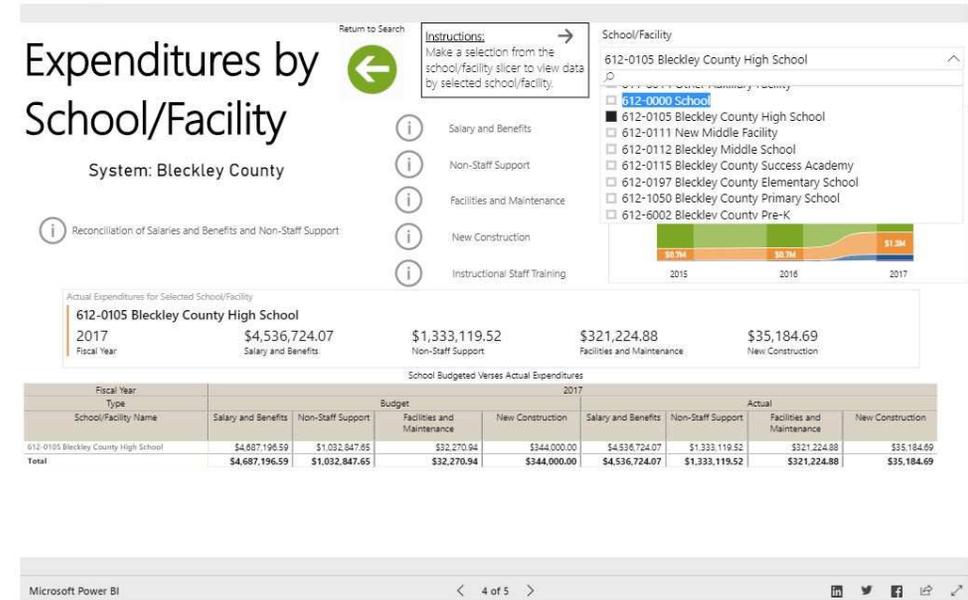
New School System Financial Information DOE Site

<http://www.gadoe.org/Finance-and-Business-Operations/Financial-Review/Pages/School-System-Financial-Information.aspx>

School System Financial Information



School System Financial Information



Microsoft Power BI

4 of 5



Why Does This Matter?

- ▶ Financial Efficiency Star Rating
 - ▶ PPE 3-Year Avg Ranked %-ile
 - ▶ CCRPI 3-Year Avg on Matrix

Financial Efficiency Star Rating

▶ Located on Financial Review Site

<http://www.gadoe.org/Finance-and-Business-Operations/Financial-Review/Pages/School-System-Financial-Information.aspx>

▶ Also on CCRPI Reports

TITLE I SCHOOLS

100.0%

DISTRICT DEMOGRAPHICS

AMERICAN INDIAN / ALASKAN NATIVE	0.1%
ASIAN / PACIFIC ISLANDER	0.9%
BLACK	25.9%
HISPANIC	2.8%
MULTI-RACIAL	3.3%
WHITE	67.1%
ECONOMICALLY DISADVANTAGED	77.9%
ENGLISH LEARNERS	0.3%
STUDENTS WITH DISABILITY	16.1%

HOW DID THE DISTRICT PERFORM?

84.5

HOW DID EACH SCHOOL TYPE PERFORM?

ELEMENTARY SCHOOL SCORE	82.8
MIDDLE SCHOOL SCORE	87.6
HIGH SCHOOL SCORE	84.7

HOW DID THE DISTRICT PERFORM ON EACH COMPONENT?



FINANCIAL EFFICIENCY

PPE Percentile 18th

3-Year Average Per Pupil Expenditure \$8,343.27



2018 College and Career Ready Performance Index (CCRPI)

Search by district, school, or zip code

[Additional Resources](#)

Bleckley County

SELECT A REPORT TYPE

- ALL
- ELEMENTARY
- MIDDLE
- HIGH

OVERALL DISTRICT SCORE

84.5

OVERVIEW **FINANCIAL EFFICIENCY**

Financial Efficiency



WHAT IS FINANCIAL EFFICIENCY?

The Financial Efficiency Star Rating provides a comparison of per-student spending and overall student performance. A five-star rating represents strong student outcomes with lower levels of expenditures (proportionate to district size) in comparison with other districts. Click [here](#) to learn more about Financial Efficiency.

HOW DID THE DISTRICT PERFORM ON FINANCIAL EFFICIENCY?

FINANCIAL STAR RATING
PERCENTILE
AVERAGE PER PUPIL EXPENDITURE



HOW DID DISTRICT SPENDING PER PUPIL COMPARE TO THE STATE?

DISTRICT AVERAGE PER PUPIL EXPENDITURE
STATE AVERAGE PER PUPIL EXPENDITURE

WHAT WAS THE AVERAGE PER PUPIL EXPENDITURE PERCENTILE OVER THE PAST THREE YEARS?

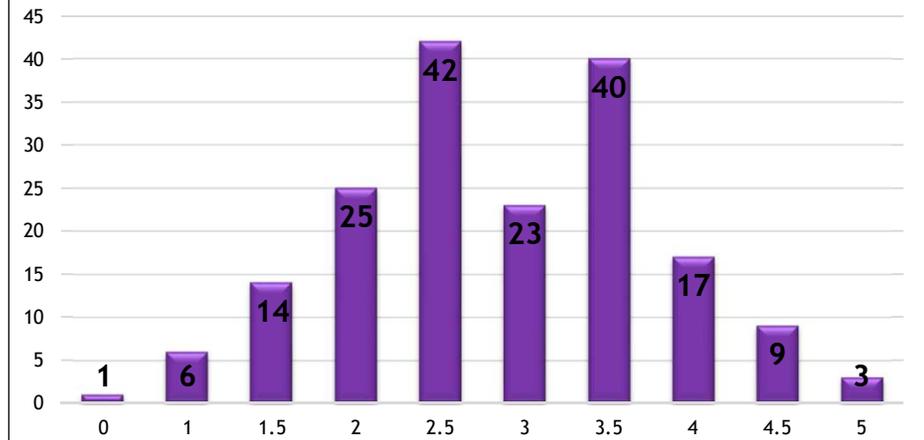
2016	2017	2018
(Percentile)	(Percentile)	(Percentile)

FESR (Financial Efficiency Star Rating)

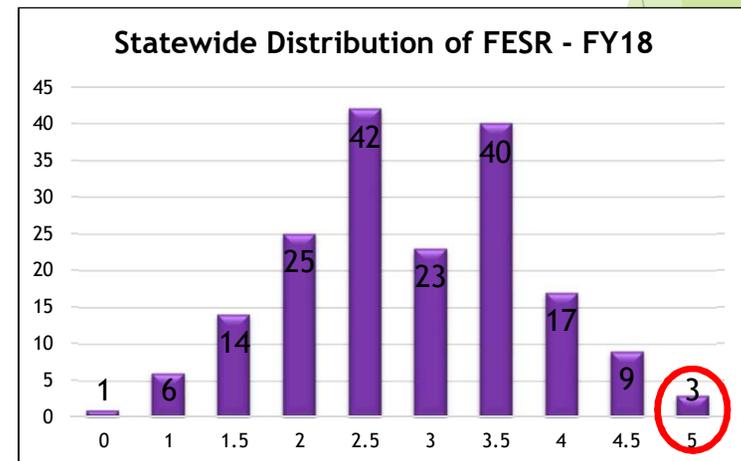
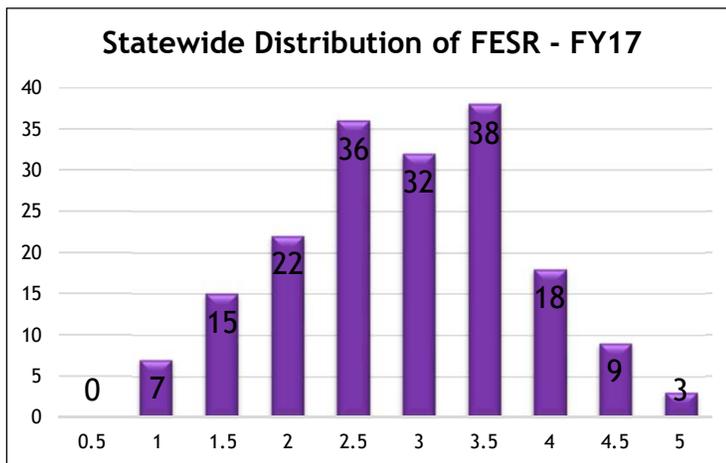
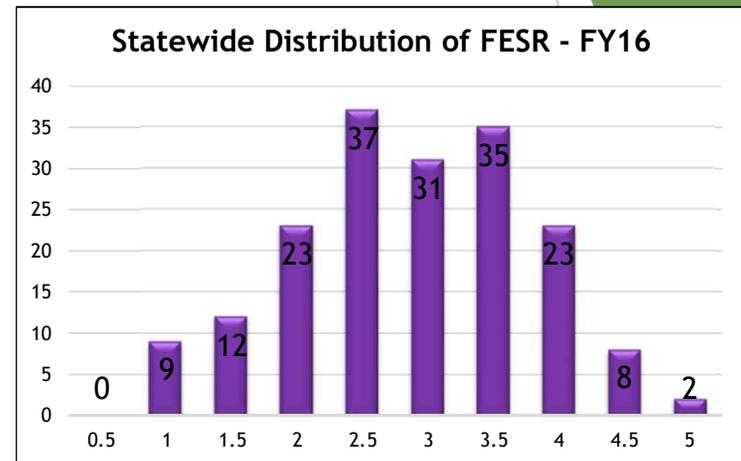
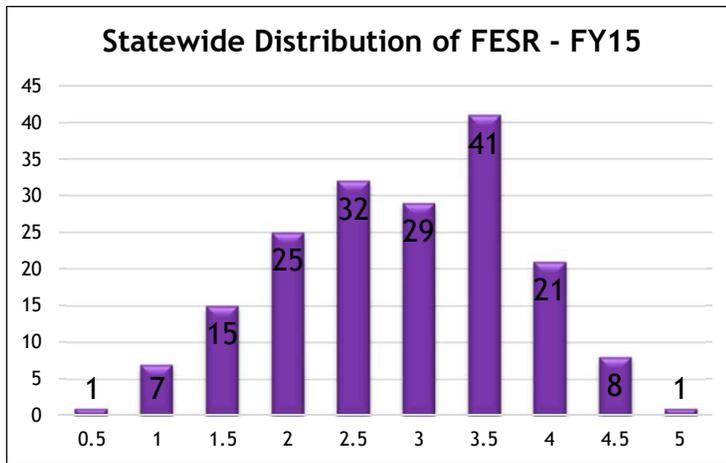
FESR Matrix

Percentile of Avg PPE	CCRPI 3-Year Average					
	< 50	50-59.9	60-69.9	70-79.9	80-89.9	90+
80-100 (High Spending)	0.5	1	1.5	2	2.5	3
60-79	1	1.5	2	2.5	3	3.5
40-59	1.5	2	2.5	3	3.5	4
20-39	2	2.5	3	3.5	4	4.5
0-19 (Low Spending)	2.5	3	3.5	4	4.5	5

Statewide Distribution of FESR - FY18



FESR (Financial Efficiency Star Rating)



Kudos to:
 Forsyth Co.
 Oconee Co.
 Jefferson City
Only 3 Districts
 with FESR of
 5.0

Financial Efficiency Star Rating (FESR)

School Climate Rating

School	2018		2017	
BCPS	4-Star	★★★★☆	4-Star	★★★★☆
BCES	4-Star	★★★★☆	4-Star	★★★★☆
BCMS	5-Star	★★★★★	5-Star	★★★★★
BCHS	5-Star	★★★★★	4-Star	★★★★☆
BCSA	3-Star	★★★☆☆	1-Star	★☆☆☆☆

School	2018		2017	
District	4.5	★★★★★	4.0	★★★★★
BCPS	NA		NA	
BCES	4.5	★★★★★	4.5	★★★★★
BCMS	3.5	★★★★	3.5	★★★★
BCHS	4.0	★★★★	4.0	★★★★
BCSA	1.5	★★	1.5	★★

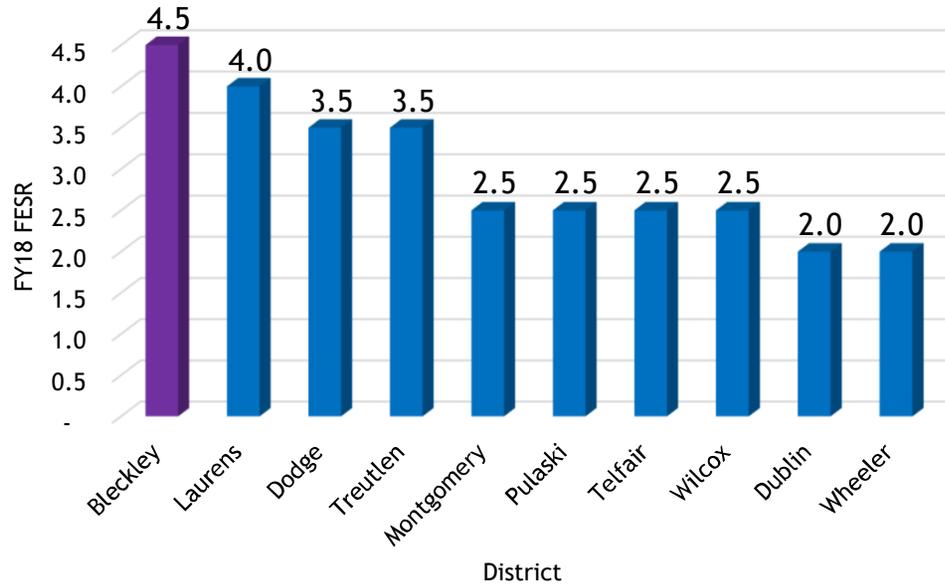
Financial Efficiency Star Rating (FESR)

Bleckley County Schools - FESR - FY18				
	Expenditures	FTE	PPE	CCRPI
FY18	19,530,170	2,365	8,528	84.5
FY17	20,038,695	2,355	8,509	86.5
FY16	18,839,501	2,357	7,993	83.7
		3 Yr Avg PPE %-ile	8,343 18	84.9

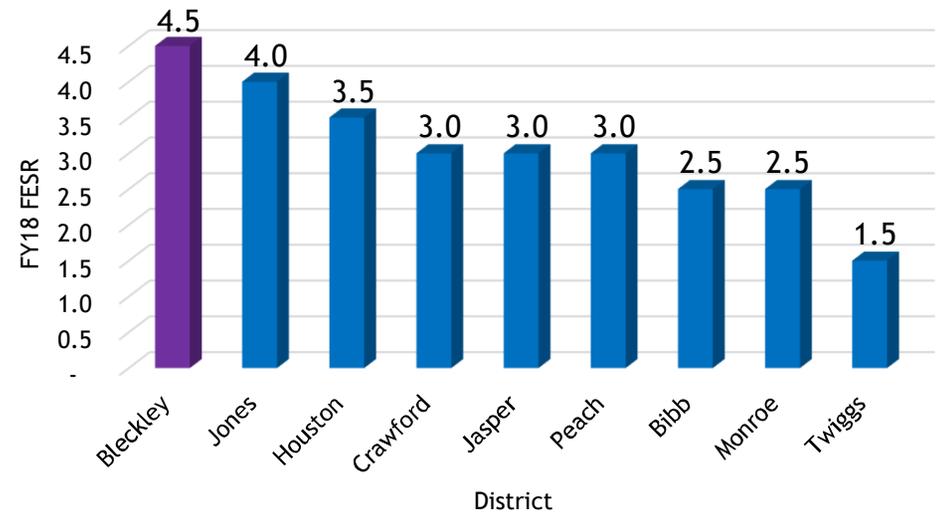
FESR Matrix						
Percentile of Average PPE	<50	50-59.9	60-69.9	70-79.9	80-89.9	90+
80-100 (High Spending)	0.5	1.0	1.5	2.0	2.5	3.0
60-79	1.0	1.5	2.0	2.5	3.0	3.5
40-59	1.5	2.0	2.5	3.0	3.5	4.0
20-39	2.0	2.5	3.0	3.5	4.0	4.5
0-19 (Low Spending)	2.5	3.0	3.5	4.0	4.5	5.0

School	2018	2017
District	4.5 ★★★★★	4.0 ★★★★★
BCPS	NA	NA
BCES	4.5 ★★★★★	4.5 ★★★★★
BCMS	3.5 ★★★★	3.5 ★★★★
BCHS	4.0 ★★★★★	4.0 ★★★★★
BCSA	1.5 ★★	1.5 ★★

FY18 Financial Efficiency Star Rating HGRESA Districts



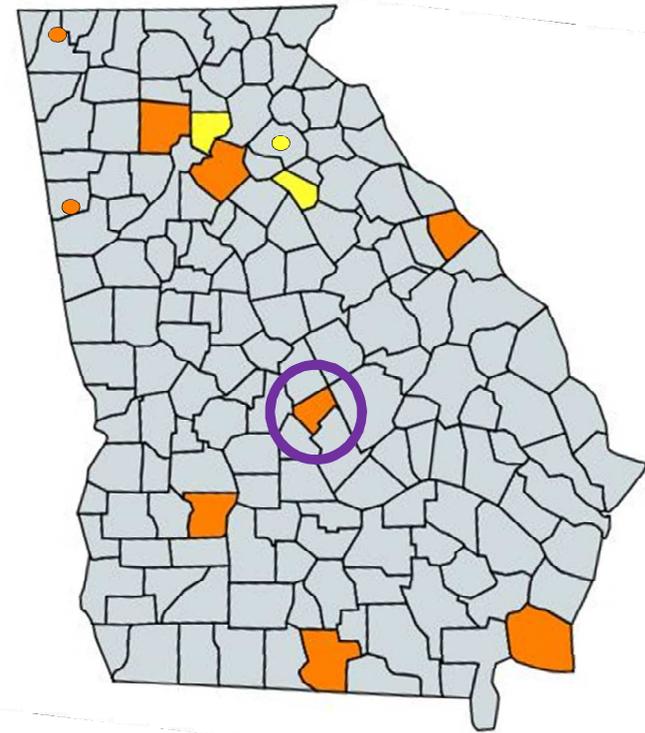
FY18 Financial Efficiency Star Rating MGRESA Districts + Bleckley



FY18 Financial Efficiency Star Rating (FESR)

District FY18 FESR:

 Forsyth County	5.0
 Jefferson City	5.0
 Oconee County	5.0
 Bleckley Co.	4.5
 Bremen City	4.5
 Camden Co.	4.5
 Cherokee Co.	4.5
 Chickamauga City	4.5
 Columbia Co.	4.5
 Gwinnett Co.	4.5
 Lee Co.	4.5
 Lowndes Co.	4.5
 17 Districts	4.0
 40 Districts	3.5
 23 Districts	3.0
 42 Districts	2.5
 25 Districts	2.0
 14 Districts	1.5
 6 Districts	1.0
 1 Non-Compliant	



Created with mapchart.net ©

Douglas County SS - FESR - FY17

	Expenditures	FTE	PPE	CCRPI
FY17	220,429,315	26,049	8,462	73.2
FY16	212,890,257	25,756	8,266	77.6
FY15	199,377,187	25,676	7,765	78.3
		3 Yr Avg	8,164	76.4
		PPE %-ile	26	

FESR Matrix

Percentile of Average PPE	<50	50-59.9	60-69.9	70-79.9	80-89.9	90+
80-100 (High Spending)	0.5	1.0	1.5	2.0	2.5	3.0
60-79	1.0	1.5	2.0	2.5	3.0	3.5
40-59	1.5	2.0	2.5	3.0	3.5	4.0
20-39	2.0	2.5	3.0	3.5	4.0	4.5
0-19 (Low Spending)	2.5	3.0	3.5	4.0	4.5	5.0

Annette Winn ES	3.0
Arbor Station ES	3.5
Beulah ES	1.5
Bill Arp ES	3.0
Bright Star ES	2.0
Burnett ES	1.5
Chapel Hill ES	4.0
Dorsett Shoals ES	2.5
Eastside ES	3.0
Factory Shoals ES	2.5
Holly Springs ES	4.5
Lithia Springs ES	2.5
Mason Creek ES	3.0
Mirror Lake ES	3.0
Mount Carmel ES	3.0
New Manchester ES	2.5
North Douglas ES	3.0
South Douglas ES	4.0
Sweetwater ES	2.0
Winston ES	4.0
Chapel Hill MS	4.5
Chestnut Log MS	3.0
Factory Shoals MS	3.0
Fairplay MS	3.5
Mason Creek MS	3.0
Stewart MS	2.5
Turner MS	3.0
Yeager MS	2.5
Alexander HS	4.5
Chapel Hill HS	4.5
Douglas County HS	4.5
Lithia Springs Comprehensive HS	4.0
New Manchester HS	4.0
Brighten Academy	4.5

Sidebar: Georgia's Budget

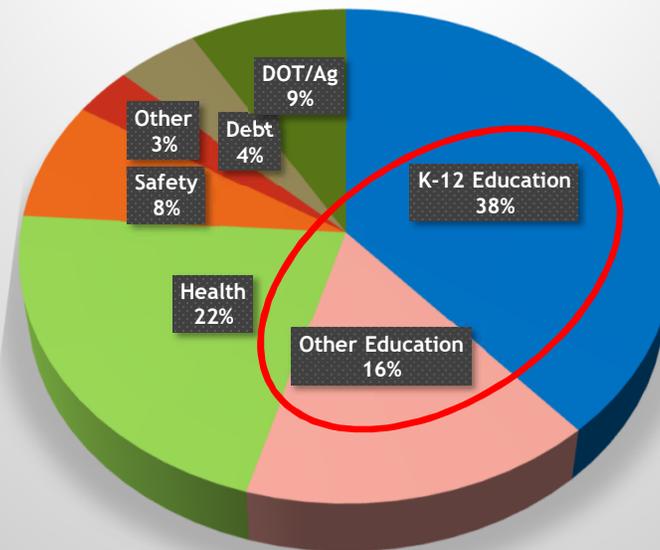
- ▶ The Governor establishes a revenue estimate.
 - ▶ He uses this estimate to present a proposed budget.
 - ▶ The Legislature must use his/her revenue estimate to pass a balanced budget.
- ▶ Georgia Constitution: Article VIII (I)(1) “The provision of an adequate public education for the citizens shall be a primary obligation of the State of Georgia.”

Georgia's Budget

<http://budgetnet.opb.georgia.gov/MainMenu.aspx>

Georgia General Fund Budget - FY20 - \$27.5B

	FY18	FY19	FY20
K-12 Education	9,426,810,090	9,946,846,029	10,595,998,888
Other Ed.	3,975,324,639	4,202,140,876	4,410,968,691
Health	5,285,167,904	5,636,462,198	5,952,285,386
Safety	2,050,765,137	2,076,685,505	2,132,609,972
Other	844,996,400	861,533,807	877,389,738
Debt	1,213,323,164	1,246,512,444	1,228,896,291
DOT/Ag	2,200,963,901	2,228,744,174	2,346,420,361
Total	\$24,997,351,235	\$26,198,925,033	\$27,544,569,129



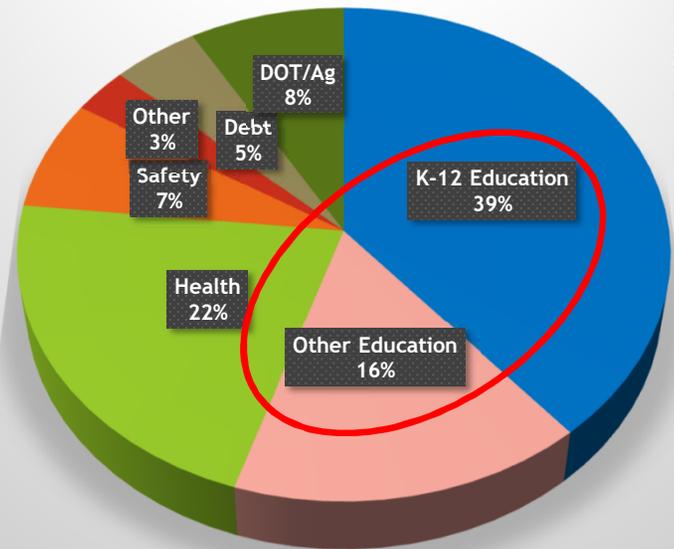
54% of the General Fund Budget Relates to Education

Georgia's Budget

<http://budgetnet.opb.georgia.gov/MainMenu.aspx>

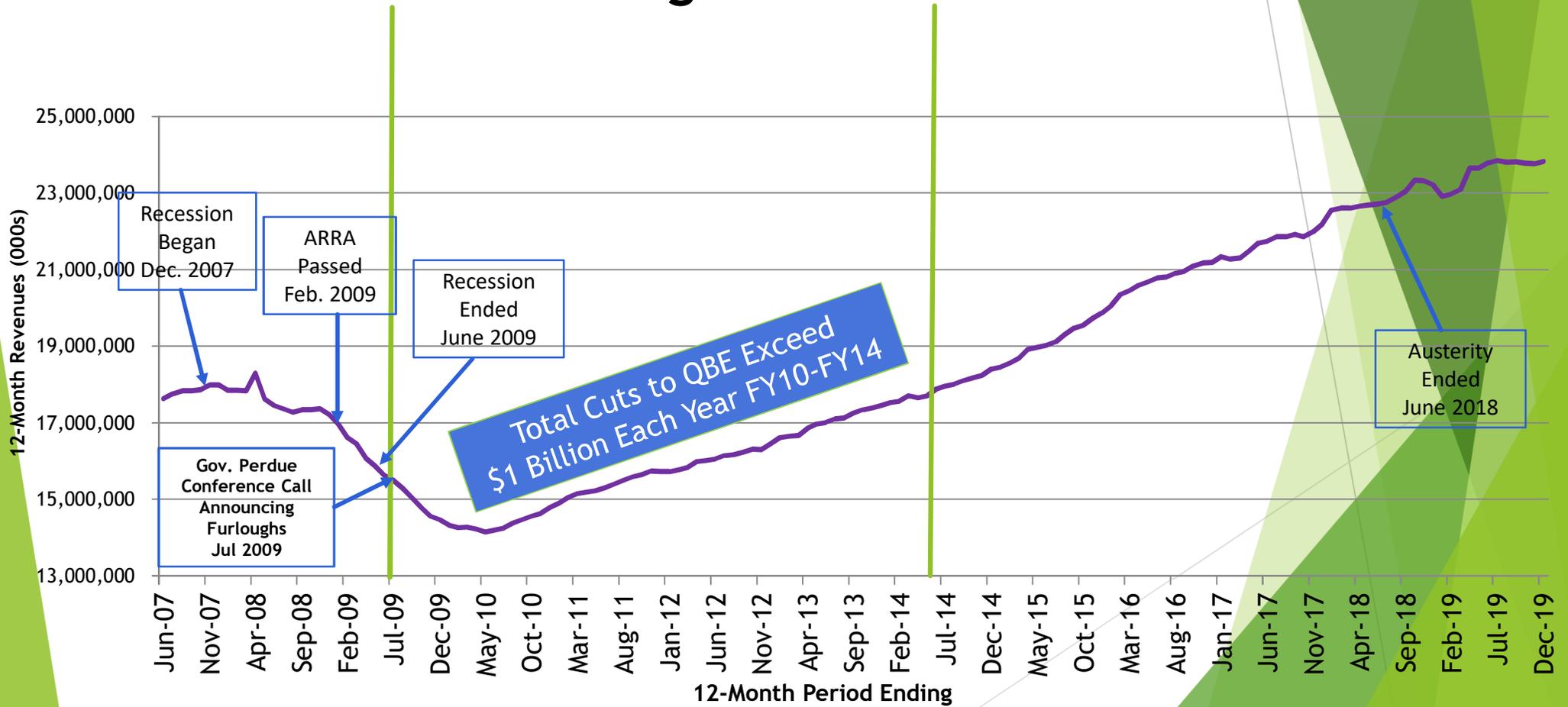
Georgia General Fund Budget - FY21 - \$28.1B

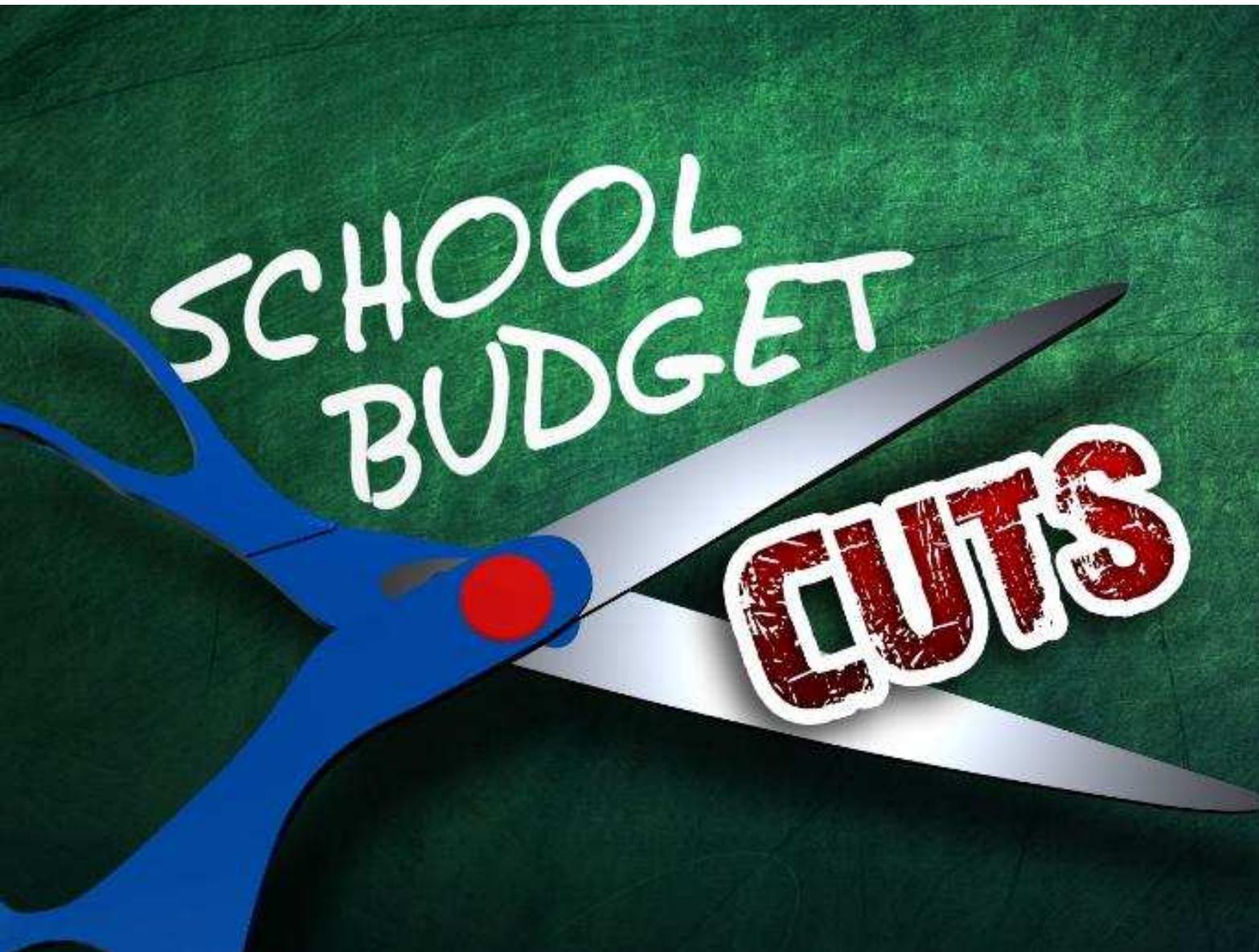
	FY19	FY20	FY21
K-12 Education	9,946,846,029	10,595,998,888	10,916,440,146
Other Ed.	4,202,140,876	4,410,968,691	4,528,078,349
Health	5,636,462,198	5,952,285,386	6,106,899,679
Safety	2,076,685,505	2,132,609,972	2,026,773,306
Other	861,533,807	877,389,738	847,837,778
Debt	1,246,512,444	1,228,896,291	1,320,731,269
DOT/Ag	2,228,744,174	2,346,420,361	2,362,444,351
Total	\$26,198,925,033	\$27,544,569,129	\$28,109,204,878



55% of the General Fund Budget Relates to Education

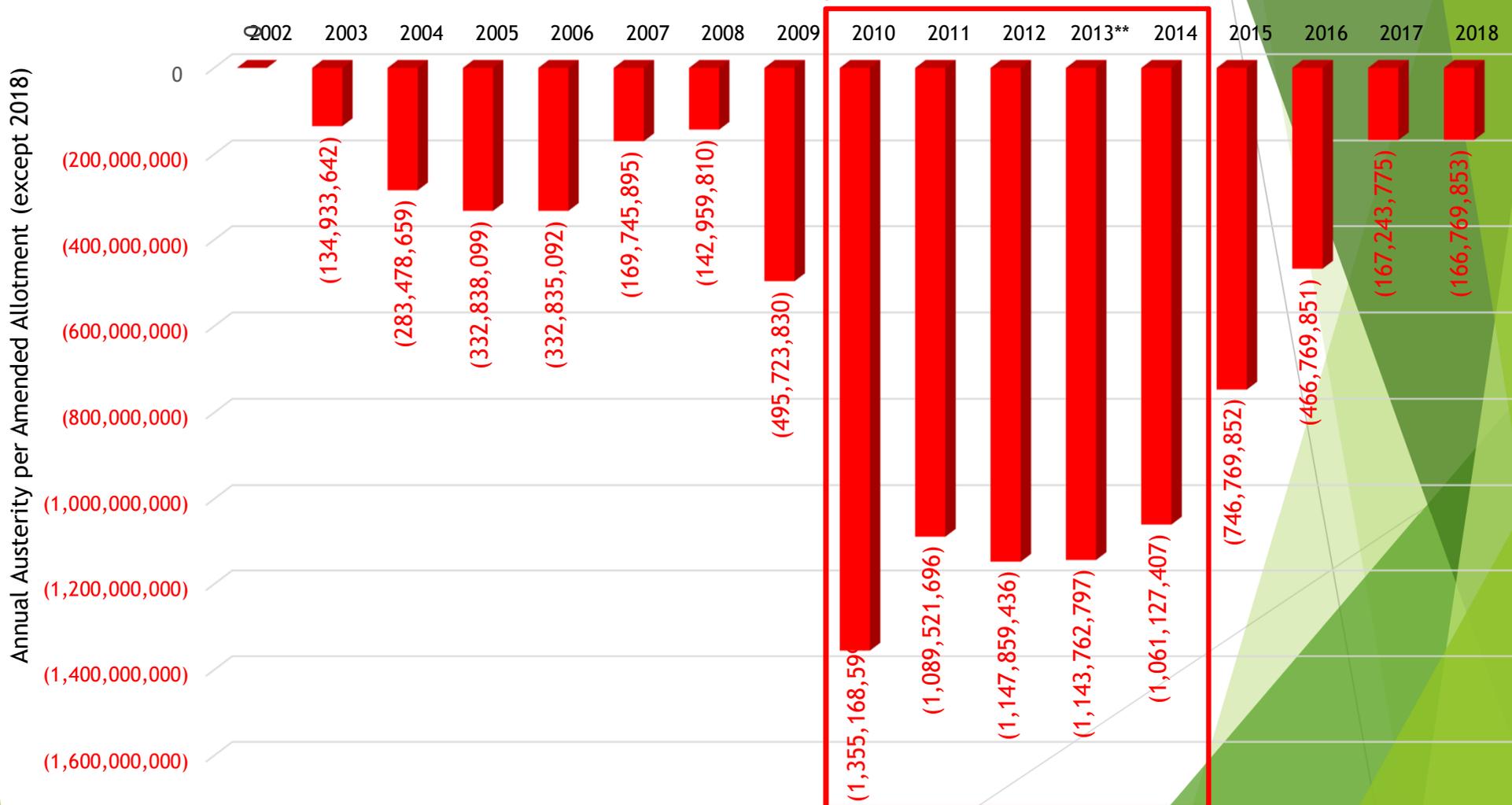
Georgia Actual Receipts 12-Month Moving General Fund Revenues



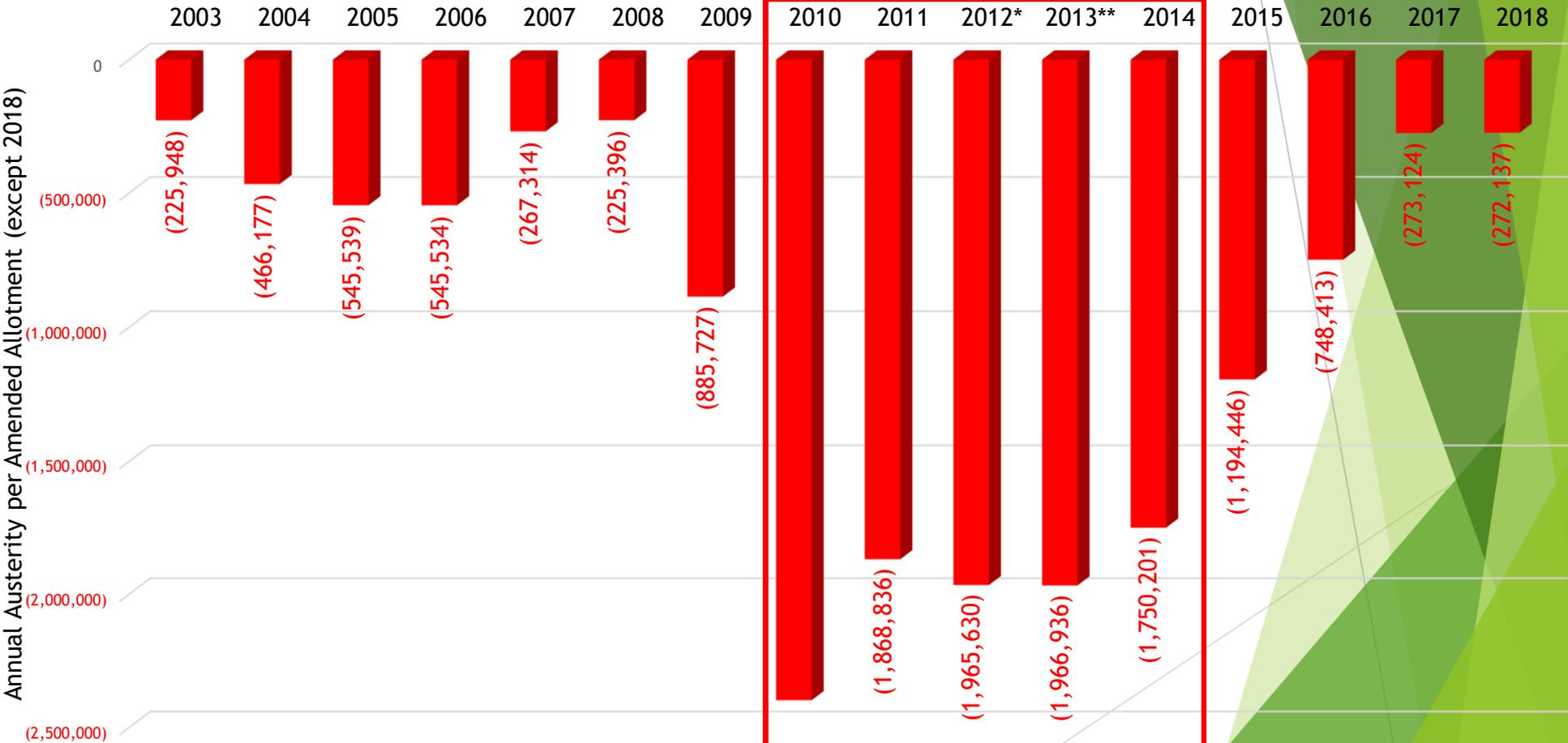


During good times and bad, school funding has been cut.

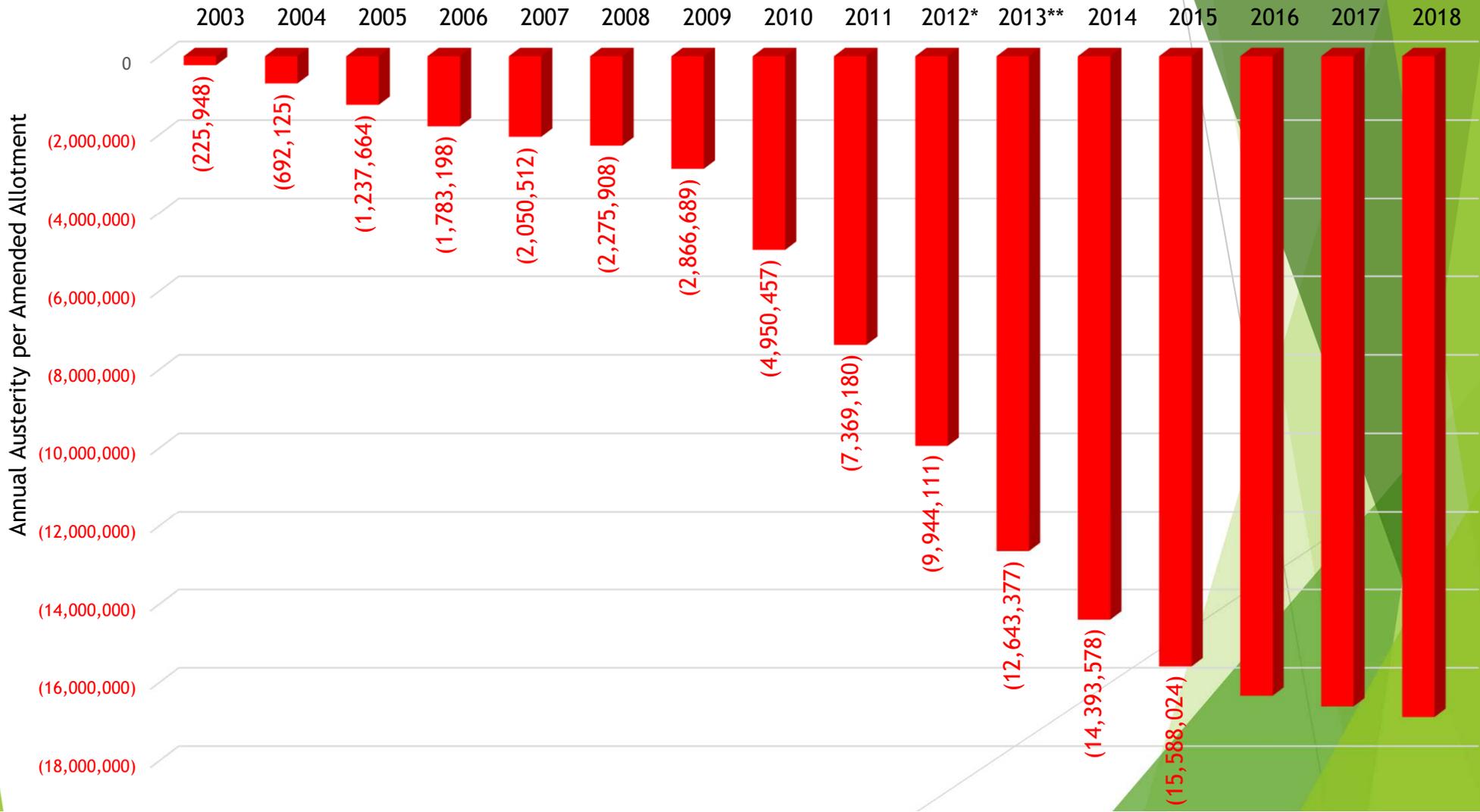
State of Georgia Historical Austerity Amounts



Bleckley County Schools Historical Austerity Amounts



Bleckley County Schools Cumulative Austerity Amounts



Why Is Austerity A 4-Letter Word?

- ▶ Wealthier Districts Are Hurt Less by Austerity than Poorer Districts.
- ▶ How Do You Define Wealth?
- ▶ The State Defines Wealth as Total Digest / Weighted FTE
- ▶ Maybe a better definition should include taxing capacity?

2012 Austerity Expressed in Mills:
Bleckley: $\$2,397,793 / \$263,658 =$

9.1 Mills

Decatur: $\$1,912,924 / \$1,188,905 =$

1.6 Mills

2018 Austerity Expressed in Mills:
Bleckley: $\$272,137 / \$242,323 =$

1.1 Mills

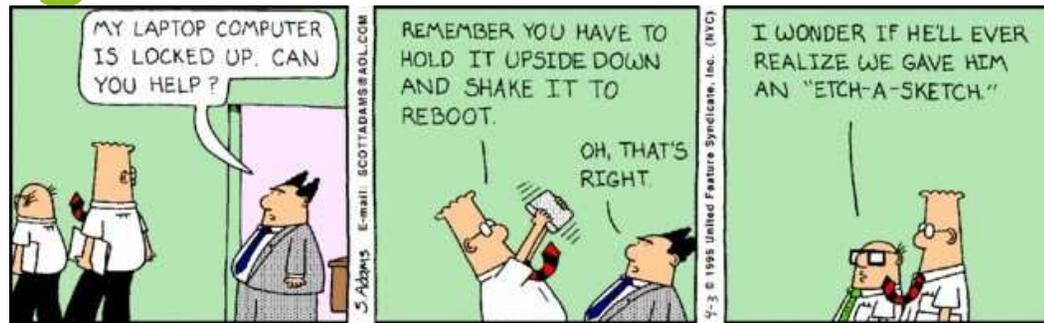
Decatur: $\$502,018 / \$1,675,575 =$

0.3 Mills

Quiz #2

- ▶ **What Are the Main Sources of Local Funds, State Funds, and Federal Funds?**
 - ▶ Talk with your neighbors at your table.
 - ▶ Winning Table Gets An Extra Roll at Dinner

Educating Your Decision Makers



- ▶ Local Funding (Property taxes, other local sources, SPLOST, E-LOST)
- ▶ State Funding (QBE, categorical grants, equalization grants, sparsity grants)
- ▶ Federal Funding (Title I, II, III, VI-B, other)

School Funding Is Driven By

FTE



School Funding Is Driven By

**FTE, Full-Time
Equivalent**

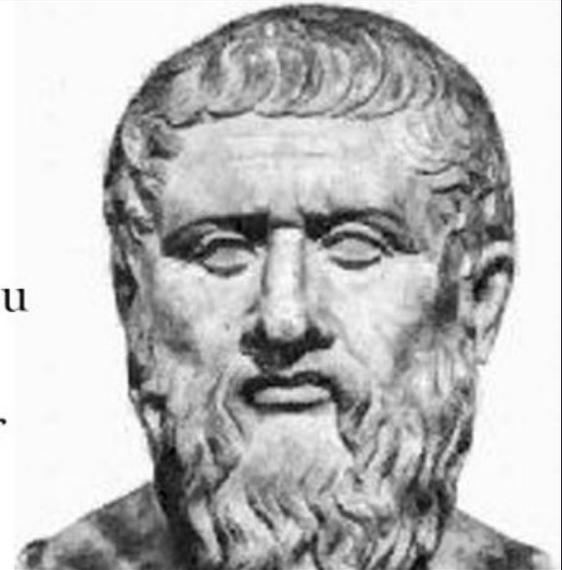
1 FTE = 6 Segments

What Impacts Funding?

- ▶ Enrollment / FTE
- ▶ Millage Rates
- ▶ The Local Economy
 - ▶ SPLOST/E-LOST Collections
- ▶ The State Economy
 - ▶ State Revenues
- ▶ The National Economy
 - ▶ Federal Revenues - ARRA (American Recovery and Reinvestment Act of 2009)
- ▶ Politics, Politics, Politics

One of the penalties for refusing to participate in politics, is that you end up being governed by your inferiors.

Plato



What Impacts Funding?

**“politics
is more
difficult
than
physics”**

Albert Einstein



Educating Your Decision Makers

- ▶ What Is Your Mission?
 - ▶ How Many Board Members, Administrators, Teachers, Employees, and Stakeholders Know It?
- ▶ Our Mission: *“Inspiring and Empowering Students for Lifelong Success”*

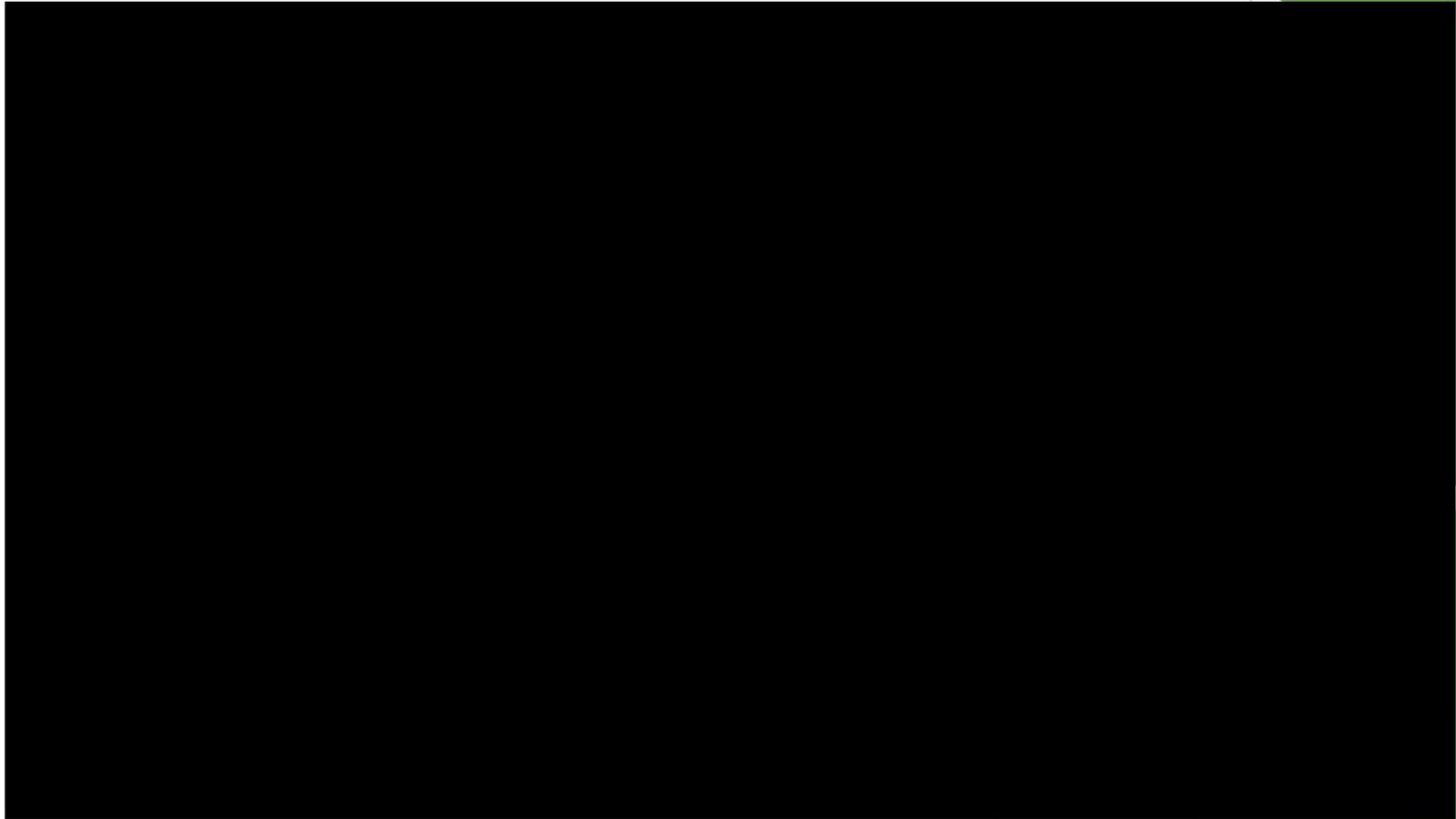
Educating Your Decision Makers

- ▶ Educating Our Children Is Our Business
 - ▶ Everything We Do Should Support This Fact
 - ▶ **Cold Hard Fact**: In Business, We Have Producers and We Have Overhead. Unless You Are a Teacher, You Are Overhead. Your Worth to the Organization Comes from Helping Teachers Teach and Students Learn.

Educating Your Decision Makers

- ▶ Whom Are You Serving?
 - ▶ We Better be Serving Our Students, Parents, and Stakeholders
 - ▶ If We Don't Do a Good Enough Job, They WILL Choose to Go Elsewhere

Who Provides the Best Customer Service?



The Burning Question

- ▶ How Do We Provide Excellent Customer Service and World Class Educational Experiences While Being Good Stewards of Taxpayers' Money, Managing Scarce Resources Effectively?

The Budget

- ▶ Project Income
- ▶ Estimate Expenditures
- ▶ Either Make These Equal Each Other or Determine How Much Reserve (Fund Equity) You Are Willing to Use

The Zero-Based Budget

- ▶ **Every Budget Item Must be Justified**
 - ▶ **Start with \$0 for Each Line Item**
 - ▶ **Only Add What Is Necessary**

Georgia LUA Chart of Accounts

http://archives.doe.k12.ga.us/fbo_financial.aspx?PageReq=FBOFinRevCOAB

▶ Accounting Codes/Categories Format:

AA-BBB-CCCC-DDDD-EEEE-FFFF

- ▶ AA=Fiscal Year (e.g., 16)
- ▶ BBB=Fund (e.g., 100 = General Fund)
- ▶ CCCC=Program (e.g., 1011=Grade K)
- ▶ DDDD=Function (e.g., 1000=Instruction)
- ▶ EEEE=Object (e.g., 11000=Teacher Salaries)
- ▶ FFFF=Location (e.g., 0105=BCPS)

Georgia LUA Chart of Accounts

http://archives.doe.k12.ga.us/fbo_financial.aspx?PageReq=FBOFinRevCOAB

AA-BBB-CCCC-DDDD-EEEEEE-FFFF

► Primary Fund Codes Used:

- | | |
|-----------------------------|-----------------------------|
| 100 - General Fund | 408 - Title VI-B (IDEA) |
| 200 - Debt Service Fund | 414 - Title II |
| 300 - Capital Projects Fund | 460 - Title III |
| 400 - Schoolwide Schools | 462 - Title IV-B (21stCCLC) |
| 402 - Title I - Low Wealth | 464 - Title V |
| 404 - Special Education | 536 - Family Connection |
| 406 - CTAE Federal Funded | 560 - Pre-K |

Georgia LUA Chart of Accounts

http://archives.doe.k12.ga.us/fbo_financial.aspx?PageReq=FBOFinRevCOAB

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► Some **Program** Codes Used:

- 1011 - Kindergarten
- 1021 - Grades 1-3
- 1031 - Grades 6-8
- 1041 - High School General
- 1051 - Grades 4-5
- 1320 - Transportation

Georgia LUA Chart of Accounts

http://archives.doe.k12.ga.us/fbo_financial.aspx?PageReq=FBOFinRevCOAB

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► Primary **Function** Codes Used:

- 1000 - Instruction
- 2100 - Pupil Services
- 2210 - Improvement of Instructional Services
- 2300 - General Administration
- 2400 - School Administration
- 2500 - Support Services-Business
- 2600 - Maintenance & Operations
- 2700 - Transportation
- 2800 - Support Services-Central

Georgia LUA Chart of Accounts

http://archives.doe.k12.ga.us/fbo_financial.aspx?PageReq=FBOFinRevCOAB

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► Primary **Object** Codes Used:

- 11000 - Teachers
- 20000 - Employee Benefits
- 21000 - State Health Insurance
- 22000 - FICA
- 23000 - TRS
- 24000 - ERS
- 25000 - Unemployment Compensation
- 43000 - Repair and Maintenance-Contracted

Aren't These Only for Bean-Counters?

- ▶ Necessary for accurate accounting reports
- ▶ Also necessary for anyone using the Consolidated Application (ConApp): federal programs, special education, CTAE, certain grants



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7/16

"Hey, we're government accountants.
These numbers aren't supposed to add up."

Educating Your Decision Makers

- ▶ Local Funding (Property taxes, other local sources, TAVT, SPLOST, E-LOST)
- ▶ State Funding (QBE, categorical grants, equalization grants, sparsity grants)
- ▶ Federal Funding (Title I, II, III, VI-B, other)

Local Funding

- ▶ **Ad valorem property taxes**
- ▶ Real estate transfer taxes
- ▶ Recording intangible taxes
- ▶ TAVT
- ▶ SPLOST/E-LOST
- ▶ Interest and Miscellaneous



Ad Valorem Property Taxes

- ▶ Real estate is typically taxed at 40% of assessed value in Georgia
- ▶ One mill of tax is the number of thousands of taxable value (\$1.00 per \$1,000)
- ▶ Example: \$100,000 home has a \$40,000 taxable value. If millage rate is 14.5, then number of thousands (40) is multiplied by 14.5 to get an annual tax amount of \$580.00

Ad Valorem Property Taxes

Real Estate

- ▶ Example #2: \$225,000 home with millage rate of 19.25
 - ▶ $\$225,000 \times .4 = 90,000 / 1,000 = 90 \times 19.25 = \$1,732.50$
property taxes
- ▶ **Cold Hard Fact:** Most people who get upset over a tax increase have no idea how much more they will pay, and it's usually less than \$100 more per year.

Ad Valorem Property Taxes Real Estate

Example #3: \$60,000 home with millage rate of 16.6 in 2016 will see school millage increase to 20.0 in 2017. How does this impact the homeowner?

$$\$60,000 \times .4 = 24,000 / 1,000 = 24 \times 16.6 = \$398.40$$

$$\$60,000 \times .4 = 24,000 / 1,000 = 24 \times 20.0 = \$480.00$$

A difference of \$81.60 (\$480.00 - \$398.40)

That 20.5% increase doesn't seem so bad. Are our children worth another \$6.80 per month?



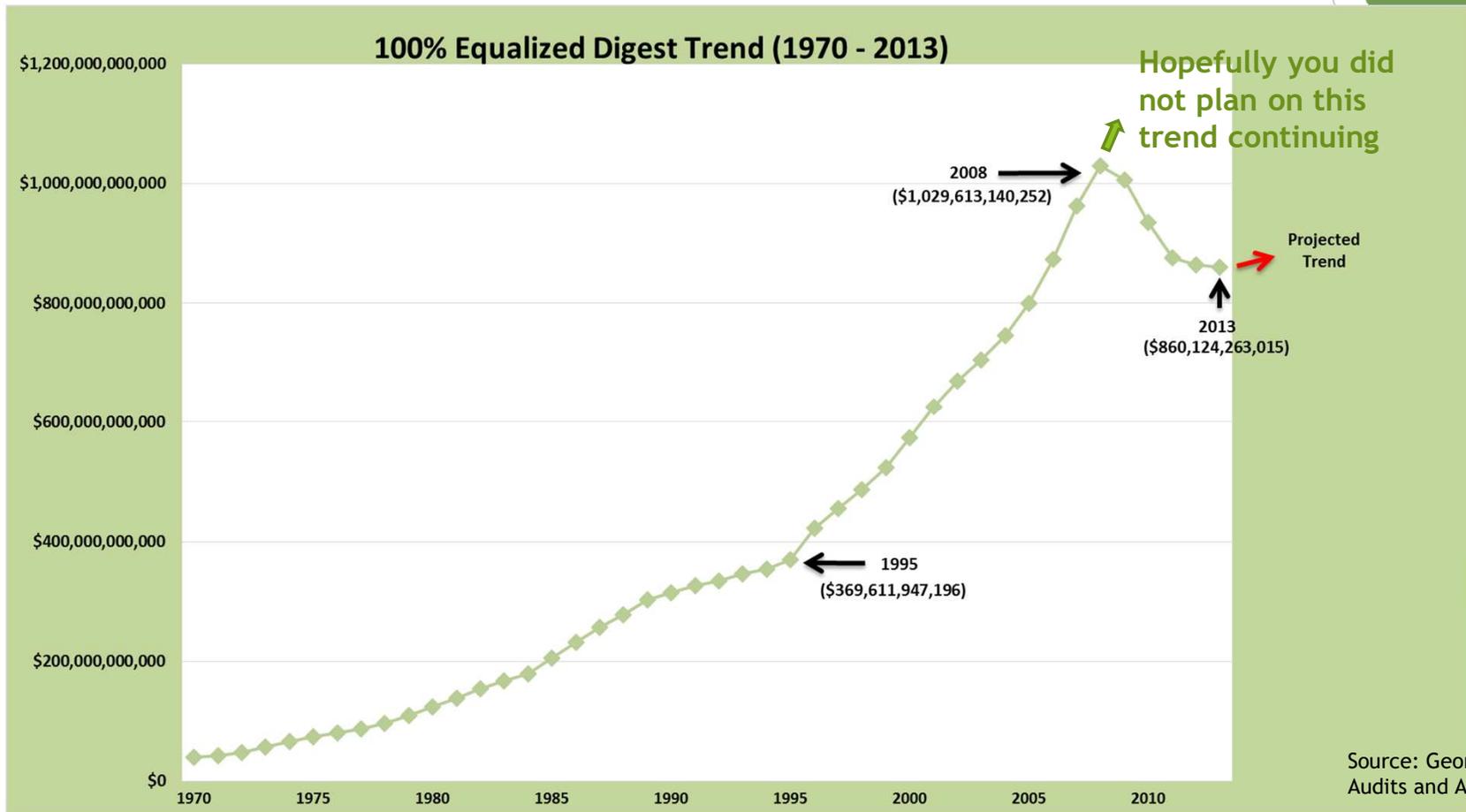
CURRENT 2009 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

COUNTY SCHOOL	2004	2005	2006	2007	2008	2009
Real & Personal	128,157,482	130,458,573	134,351,727	137,805,852	140,128,591	142,589,980
Motor Vehicles	14,897,830	15,230,040	14,217,350	15,120,240	15,814,120	16,716,910
Mobile Homes	2,307,740	2,377,710	2,128,980	2,083,050	1,728,720	1,678,114
Timber - 100%	4,045,204	4,054,687	7,065,186	7,663,670	7,124,618	3,321,744
Heavy Duty Equipment	0	0	0	0	0	0
Gross Digest	149,408,256	152,121,010	157,763,243	162,672,812	164,796,049	164,306,748
Less M & O Exemptions	20,907,453	21,366,515	21,309,938	21,108,634	20,518,561	21,095,979
State Forest Land Grant						385,324
Net M & O Digest	128,500,803	130,754,495	136,453,305	141,564,178	144,277,488	143,596,093
Gross M&O Millage	12.610	12.610	12.610	12.610	12.610	15.110
Less Rollbacks						
Net M&O Millage	12.610	12.610	12.610	12.610	12.610	15.110
Total School Taxes Levied	\$1,620,395	\$1,648,814	\$1,720,676	\$1,785,124	\$1,819,339	\$2,169,737
Net Taxes \$ Increase		\$28,419	\$71,862	\$64,448	\$34,215	\$350,398
Net Taxes % Increase		1.75%	4.36%	3.75%	1.92%	19.26%

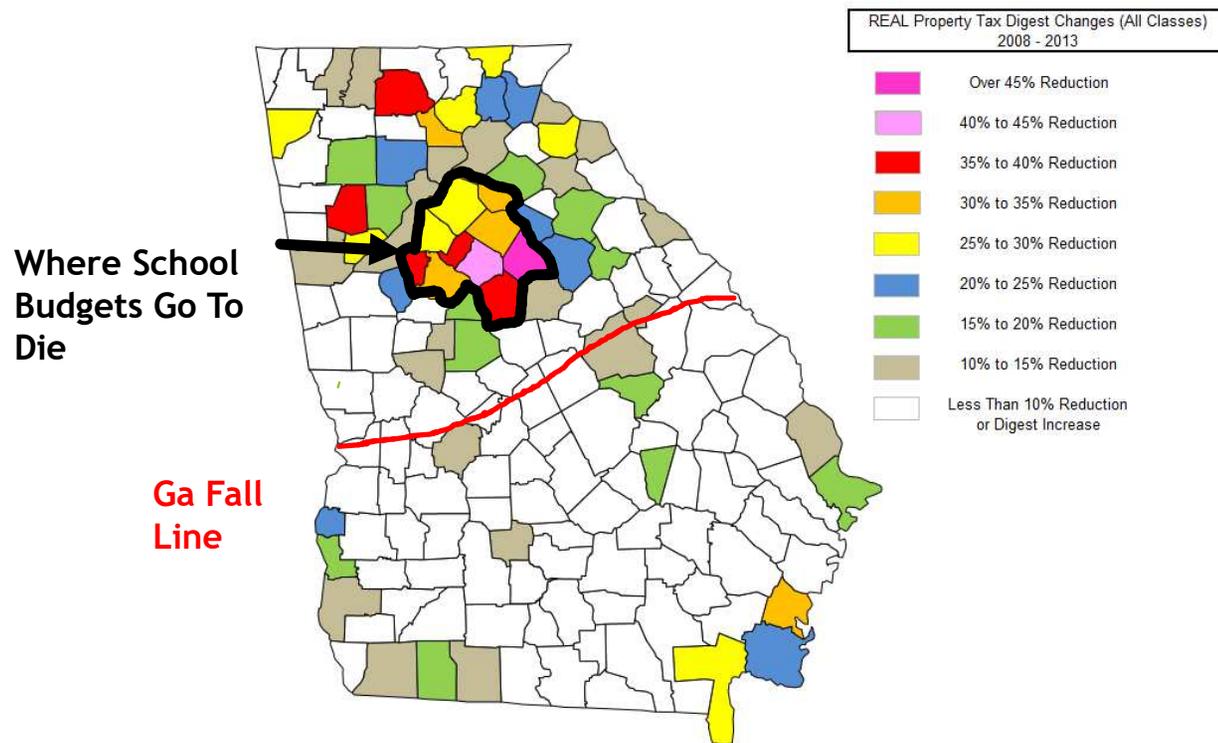
Estimating Ad Valorem Taxes

- ▶ The best estimate for Ad Valorem taxes depends upon the economy. Many counties saw their digests decrease significantly during the Great Recession.

Equalized Adjusted Property Tax Digest



How Tax Assessors Reacted To The Recession



Source: Georgia Department of Audits and Accounts

Estimating Ad Valorem Taxes

- ▶ Discussions with the local Tax Assessors, the Tax Commissioner, and watching trends in SPLOST, Recording, and Real Estate Transfer Tax collections should help inform the estimate.
 - ▶ The most recent 5-year history of levy is most often used to project next year's amount.

Local School Taxes (Ad Valorem)



NOTICE

The Bleckley County Board of Education does hereby announce that the millage rate will be set at a meeting to be held at the BOE Office at 242 E. Dykes Street on August 20, 2019 at 7:00 p.m. and pursuant to the requirements of O.C.G.A. § 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

CURRENT 2019 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

BOARD OF EDUCATION		2014	2015	2016	2017	2018	2019
V A L U E	Real & Personal	265,658,997	270,752,415	270,653,930	271,445,084	273,686,995	275,536,955
	Motor Vehicles	28,744,910	21,397,700	17,037,320	13,050,040	10,583,080	9,156,990
	Mobile Homes	4,096,993	4,160,765	4,193,174	4,442,560	4,292,322	4,412,212
	Timber - 100%	1,701,336	2,680,587	2,384,965	1,706,312	4,026,967	3,013,948
	Heavy Duty Equipment	-	-	55,981	-	38,489	-
	Gross Digest	300,202,236	298,991,467	294,325,370	290,643,996	292,627,803	292,120,105
	Less Exemptions	48,430,097	48,546,089	48,924,969	48,321,176	47,523,628	48,976,156
NET DIGEST VALUE	251,772,139	250,445,378	245,400,401	242,322,820	245,104,175	243,143,949	
R A T E	State QBE Tax	5.000	5.000	5.000	5.000	5.000	5.000
	Gross M&O Millage, Net of State QBE Tax	9.250	9.349	9.349	9.349	9.334	9.286
	Less Rollbacks (Add Increases)	(0.099)			0.015	0.048	
	MILLAGE RATE (Maintenance & Operation)	14.349	14.349	14.349	14.334	14.286	14.286
T A X	TOTAL M&O TAXES LEVIED	\$3,612,678	\$3,593,641	\$3,521,250	\$3,473,455	\$3,501,558	\$3,473,554
	Net Tax \$ Increase		(\$19,038)	(\$72,390)	(\$47,795)	\$28,103	(\$28,004)
	Net Tax % Increase		-0.53%	-2.01%	-1.36%	0.81%	-0.80%

Q1. How much does one mill bring in for Bleckley County Schools in 2019 (FY20)?

A. $\$243,143,949 / 1,000 = \$243,144$ Annually

Q2. How much should BCS expect to realize in local ad valorem taxes in FY20?

A2. $\$3,473,554$ less 2.5% collection = $\$3,386,715$



Why Would Millage Rate Increase?

- ▶ **O.C.G.A. §20-2-165 (9)(c) Requires a Minimum Millage Rate to Qualify for Equalization:** (9) "Qualified local school system" is defined as any local school system: (A) Having an assessed valuation per weighted full-time equivalent count for the year of the digest which is below the guaranteed valuation; (B) Having an effective millage rate greater than the millage rate applied to calculate the local five mill share pursuant to subsection (a) of Code Section 20-2-164; and (C) Beginning July 1, 2015, having a millage rate or an equivalent millage of at least **12 mills**; beginning July 1, 2016, having a millage rate or an equivalent millage of at least **12 1/2 mills**; beginning July 1, 2017, having a millage rate or an equivalent millage of at least **13 mills**; beginning July 1, 2018, having a millage rate or an equivalent millage of at least **13 1/2 mills**; beginning July 1, 2019, and thereafter, having a millage rate or an equivalent millage of at least **14 mills**.

Do Rural Systems Not Value Education?

2019 Millage Rate	# of Systems
<12	8
12-14.99	40
15-17.99	82
18-20+	50
Total	180

26.7%

Most metro districts have millage rates approaching 20 mills, so many metro legislators feel any district below 18 mills doesn't value education.

State Average Millage Rate: 16.309

State Median Millage Rate: 16.157

Highest: Rockdale - 24.7 mills (6 districts > 20 mills)

Lowest: Trion City - 5.7 mills (5 districts < 10 mills)

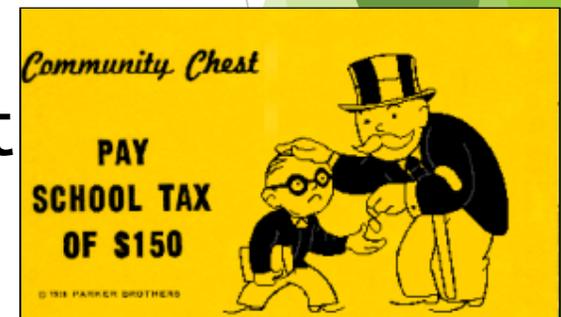
Why Does Metro Matter?

District	FY20 FTE	% of State
Gwinnett	185,414	10.6%
Cobb	113,523	6.5%
DeKalb	99,837	5.7%
Fulton	94,046	5.4%
Clayton	55,163	3.1%
Atlanta City	51,403	2.9%
Forsyth	49,404	2.8%
Cherokee	42,903	2.4%
Henry	42,810	2.4%
Chatham	36,170	2.1%
Top 10	770,673	44.0%



Sidebar: Managing Cash Flow

- ▶ Many school financial professionals are also responsible for managing the cash flow of the school system.
- ▶ Although many school systems budget for equal collections throughout the school year, local taxes are not received in equal payments monthly.



Sidebar: Cash Flow

► Tax Assessor / Commissioner Timeline:

- Jul '16-Jun '17: Property assessed/appraised
- Jun '17-Jul '17: Assessment notices mailed to property owners; digest provided to Commissioner
- Jul '17-Aug '17: Appeals reviewed; Commissioner shares digest with school, county, & city officials.
- Aug '17-Sep '17: Levying authorities advertise proposed tax rates
- Oct '17-Nov '17: Tax bills mailed to property owners
- Nov '17-Jan '18: Most property taxes collected (usually 70%+)

Bleckley County Schools Historical Local Tax Receipts

MONTH	Real and Personal	Intangible	Timber	RETT	FLPA or Railroad	Tag	TAVT			Total	Σ Tag & TAVT
							TAVT	"True-Up"	Total TAVT		
Nov-16	248,371	2,235	974	808	-	12,928	-	20,533	20,533	285,851	33,461
Dec-16	1,449,592	2,790	-	2,781	-	12,370	2,546	20,946	23,492	1,491,026	35,862
Jan-17	886,061	1,044	1,731	450	-	10,925	-	15,391	15,391	915,602	26,315
Feb-17	135,678	3,933	411	2,955	-	11,877	4,786	23,339	28,125	182,979	40,001
Mar-17	120,193	1,694	1,902	-	-	12,129	-	20,874	20,874	156,793	33,004
Apr-17	182,300	1,571	784	742	15,010	15,315	5,088	19,560	24,648	240,370	39,964
May-17	38,518	1,605	-	657	-	10,549	-	22,830	22,830	74,160	33,379
Jun-17	25,143	2,783	9,039	1,944	10,081	10,802	6,296	22,276	28,572	88,363	39,374
Jul-17	13,083	3,666	2,408	4,384	-	11,411	12,863	17,577	30,439	65,391	41,851
Aug-17	11,231	1,629	1,700	499	-	10,397	1,669	22,701	24,370	49,826	34,767
Sep-17	16,967	2,838	2,668	661	-	11,096	1,032	27,323	28,355	62,584	39,451
Oct-17	3,384	1,363	7,479	714	-	11,054	4,040	20,787	24,827	48,821	35,881
Nov-17	204,310	1,674	680	87	-	11,630	1,525	25,757	27,282	245,663	38,912
Dec-17	484,636	2,194	2,459	951	-	9,743	4,391	19,748	24,139	524,121	33,882
Jan-18	1,945,007	2,145	21,865	428	-	11,403	5,318	19,969	25,287	2,006,135	36,690
Feb-18	107,626	2,388	1,533	421	-	8,389	9,376	21,619	30,994	151,351	39,383
Mar-18	238,133	3,879	862	1,086	-	9,800	2,125	26,031	28,156	281,916	37,956
Apr-18	136,714	3,401	810	1,236	-	10,109	5,354	22,133	27,487	179,756	37,596
May-18	50,443	6,322	6,047	2,593	-	10,289	4,423	26,986	31,409	107,102	41,698
Jun-18	14,453	3,594	5,930	927	-	8,653	4,722	20,591	25,313	58,869	33,965
Jul-18	6,397	2,971	495	1,190	12,287	9,953	10,521	19,073	29,594	62,887	39,547
Aug-18	4,238	1,319	15,156	792	-	11,116	7,301	21,963	29,264	61,885	40,380
Sep-18	6,752	5,212	4,591	1,158	-	10,847	2,760	27,577	30,337	58,898	41,185
Oct-18	6,537	2,440	3,716	1,173	-	9,927	4,358	21,943	26,301	50,093	36,228
Nov-18	169,972	3,089	676	1,178	-	9,226	-	28,192	28,192	212,333	37,418
Dec-18	542,415	2,934	1,003	596	-	9,765	-	17,822	17,822	585,381	27,587

**RESOLUTION AUTHORIZING, AMONG OTHER THINGS,
THE ISSUANCE AND SALE OF A TAX ANTICIPATION NOTE**

WHEREAS, the ZAUNER COUNTY SCHOOL DISTRICT (the "Issuer") has been duly created and is validly existing as a school district acting by and through its Board of Education, of the State of Georgia, and

WHEREAS, the ZAUNER County Board of Education (the "Governing Body") of the Issuer has determined that it is in the best interest of the Issuer to borrow money to pay current expenses of the Issuer for calendar year _____ in anticipation of the receipt of taxes levied or to be levied, and

WHEREAS, the Issuer is authorized by the Constitution and laws of the State of Georgia to borrow money to pay current expenses during any calendar year and to evidence such loan by issuing a tax anticipation note in anticipation of the receipt of taxes levied or to be levied for expenses payable in such calendar year; and

WHEREAS, the Issuer proposes to issue a tax anticipation note to pay the current expenses of the Issuer to evidence a non-revolving line of credit in an amount up to \$ _____ (the "Authorized Amount"); and

WHEREAS, said tax anticipation note shall be sold to ZAUNER County State Bank (the "Purchaser"); and

WHEREAS, the tax anticipation note shall bear interest from the date and at the rate per annum hereinafter set forth and all interest shall be payable on the date of the payment of said note;

NOW, THEREFORE, BE IT RESOLVED by the Governing Body of the Issuer and it is hereby resolved by authority of the same, as follows:

Section 1 Findings. The Governing Body hereby finds and determines as follows: (a) there are no other temporary loans or other contracts, notes, warrants or obligations for current expenses which have been issued by the Issuer in calendar year _____; (b) the aggregate principal amount of the tax anticipation note herein authorized does not exceed 75% of the total gross income from taxes collected by the Issuer in calendar year _____; (c) the tax anticipation note herein authorized, together with other contracts, notes, warrants or obligations of the Issuer for current expenses in calendar year _____ do not exceed the total anticipated tax revenues of the Issuer for calendar year _____; (d) no temporary loan or other contract, note, warrant or other obligation for current expenses incurred in calendar year _____ or any prior calendar year remains unpaid as of the date hereof; and (e) a need exists for the Issuer to borrow up to the Authorized Amount to pay current expenses of the Issuer in calendar year _____ prior to the receipt of sufficient revenues from taxes levied or to be levied for _____.

Section 2 Authorization of Note. There is hereby authorized to be issued a tax anticipation note of the Issuer to evidence a non-revolving line of credit in a principal amount of up to the Authorized Amount which shall be designated "ZAUNER County School District Tax Anticipation Note, Series _____" (the "Note"). The Note shall be dated as of the date of delivery thereof to the Purchaser; shall be payable as to principal and interest in lawful money of the United States of America, and shall mature on December 31, _____; however, there shall be no penalty for pre-payment by Issuer. The Note shall be issued in the form of a single fully registered note, registered in the name of the Purchaser. The Note shall bear interest at the rate of 3.25% based on a 365-day year and shall contain the other terms set forth in the form of Note incorporated herein. The execution and delivery of the Note to the Purchaser is hereby authorized.

The Note shall be executed by the manual signature of the Superintendent of the Issuer (the "Superintendent") and the seal of the Issuer shall be impressed or imprinted thereon. The Superintendent is authorized to request advances on the Note from time to time on behalf of the Issuer.

Section 3 Tax Revenues Used to Repay Note. The Issuer agrees to use for payment of the Note and the interest thereon a sufficient portion of the revenues received by the Issuer from taxes levied or to be levied for calendar year _____ and other funds available for such purpose.

Section 4 General Authority. From and after the date of adoption of this resolution, the Superintendent and other officers of the Issuer are hereby authorized to do such acts and things, and to execute and deliver such certificate or any agreements as may be necessary or desirable in connection with the issuance of the Note. All actions of the Governing Body, officers or agents of the Issuer taken in connection therewith prior to the date hereof are hereby ratified and confirmed.

Section 5 Effective Date. This resolution shall be in full force and effect immediately upon its adoption, and any and all resolutions or parts of resolutions in conflict with this resolution shall be, and they are, to the extent of such conflict, hereby repealed.

Adopted and approved by the Governing Body of the Issuer on this _____ day of _____, 20 _____.

ZAUNER COUNTY SCHOOL DISTRICT

(SEAL) By: _____
Chair, Board of Education

Attest: _____
Secretary, Board of Education

SECRETARY'S CERTIFICATE

The undersigned Secretary of the ZAUNER County Board of Education, DOES HEREBY CERTIFY that the foregoing pages constitute a true and correct copy of the resolution duly adopted by the ZAUNER County Board of Education at an open public meeting duly noticed and called and lawfully assembled on _____, _____, in connection with the authorization of up to _____ for ZAUNER County School District Tax Anticipation Note, Series _____, the original of said resolution being duly recorded in the Minute Book of the ZAUNER County Board of Education, which Minute Book is in my custody and control.

WITNESS my hand and seal of the Issuer, this _____ day of _____, 20 _____.

(SEAL)

Secretary, ZAUNER County Board of Education

Local Funding

- ▶ Ad valorem property taxes
- ▶ Real estate transfer taxes
- ▶ Recording intangible taxes
- ▶ TAVT
- ▶ SPLOST/E-LOST
- ▶ Interest and Miscellaneous



Real Estate Transfer Tax

- ▶ OCGA §48-6-1: “There is imposed a tax at the rate of \$1.00 for the first \$1,000.00 or fractional part of \$1,000.00 and at the rate of 10 cent(s) for each additional \$100.00 or fractional part of \$100.00 on each deed, instrument, or other writing by which any lands, tenements, or other realty sold is granted, assigned, transferred, or otherwise conveyed to or vested in the purchaser or purchasers, or any other person or persons by his or their direction, when the consideration or value of the interest or property conveyed (exclusive of the value of any lien or encumbrance existing prior to the sale and not removed by the sale) exceeds \$100.00.”

Local Funding

- ▶ Ad valorem property taxes
- ▶ Real estate transfer taxes
- ▶ Recording intangible taxes
- ▶ TAVT
- ▶ SPLOST/E-LOST
- ▶ Interest and Miscellaneous



Recording Intangible Tax

- ▶ OCGA §48-6-61: “Every holder of a long-term note secured by real estate shall...record the security instrument in the county in which is located the real estate...”
- ▶ “There is imposed on each instrument an intangible recording tax at the rate of \$1.50 for each \$500.00 or fraction thereof of the face amount of the note secured by the recording of the security instrument.”

Collection & Distribution

- ▶ OCGA §48-6-72(d): “(d) Revenue derived from taxes under this article shall be divided among the state and all other tax jurisdictions and districts including, but not limited to, county and municipal districts, which levy or cause to be levied for their benefit a property tax on real and tangible personal property having the same taxable situs as the real property which is the subject of the intangible tax. The distribution shall be made according to the proportion that the millage rate levied for the state and each other tax jurisdiction or district respectively bears to the total millage rate levied for all purposes applicable to real and tangible personal property having the same taxable situs as the subject of the intangible tax. The revenue distributed to municipalities having independent school systems supported by taxes levied by the municipality shall be divided between the municipality and the independent school system according to the proportion that the millage rate levied by the municipality for nonschool purposes and the millage rate levied for school purposes bear to the total millage rate levied by the municipality for all purposes. The tax levied by this article shall be deemed to be levied by the participating tax authorities in the proportion that the millage rate of each participating tax authority bears to the aggregate millage rate of all the participating tax authorities.”

Local Funding

- ▶ Ad valorem property taxes
- ▶ Real estate transfer taxes
- ▶ Recording intangible taxes
- ▶ **TAVT**
- ▶ SPLOST/E-LOST
- ▶ Interest and Miscellaneous



Motor Vehicle Ad Valorem to TAVT

- ▶ In 2012, HB386 replaced the “birthday tax,” which required everyone to purchase new tag decals annually, paying ad valorem tax on their vehicles
- ▶ All vehicles purchased on or after 3/1/13 were no longer required to pay sales tax on the purchase or the annual ad valorem tax, but were required to pay a one-time 7% Title Ad Valorem Tax (TAVT)
 - ▶ Impacted SPLOST and ad valorem taxes
- ▶ Vehicles already in service still pay annual tax

NOTICE

The Bleckey County Board of Education does hereby announce that the millage rate will be set at a meeting to be held at the BOE Office at 242 E. Dykes Street on August 21, 2018 at 7:00 p.m. and pursuant to the requirements of O.C.G.A. Section 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

CURRENT 2018 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

COUNTY SCHOOL	2013	2014	2015	2016	2017	2018
Real & Personal	266,596,503	265,658,997	270,752,415	270,653,930	271,445,084	273,686,995
Motor Vehicles	35,149,370	28,744,910	21,397,700	17,037,320	13,050,040	10,583,038
Mobile Homes	4,079,483	4,096,993	4,160,765	4,193,174	4,442,560	4,292,322
Timber - 100%	2,332,194	1,701,336	2,680,587	2,384,965	1,706,312	4,026,967
Heavy Duty Equipment				55,981	0	38,489
Gross Digest	308,157,550	300,202,236	298,991,467	294,325,370	290,643,996	292,627,803
Less M & O Exemptions	49,037,150	49,488,985	49,592,122	50,044,923	49,429,891	48,699,496
Net M & O Digest	259,120,400	250,713,251	249,399,345	244,280,447	241,214,105	243,928,307
State Forest Land Assistance Grant Value	988,157	1,058,888	1,046,033	1,119,954	1,108,715	1,175,868
Adjusted Net M&O Digest	260,108,557	251,772,139	250,445,378	245,400,401	242,322,820	245,104,175
State QBE Tax	5,000	5,000	5,000	5,000	5,000	5,000
Gross M&O Millage	7.258	9.250	9.349	9.349	9.349	9.334
Less Rollbacks (Add Increases)	(1.992)	(0.099)	0.000	0.000	0.015	0.048
Net M&O Millage	14.250	14.349	14.349	14.349	14.334	14.286
Total School Taxes Levied	\$3,706,547	\$3,612,678	\$3,593,641	\$3,521,250	\$3,473,455	\$3,501,558
Net Taxes \$ Increase		-\$93,869	-\$19,038	-\$72,390	-\$47,795	\$28,103
Net Taxes % Increase		-2.53%	-0.53%	-2.01%	-1.36%	0.81%

69.9% decline in motor vehicle values on digest since change.

Q. Where is TAVT calculated on the Tax Digest?

A. It is NOT calculated on the Digest, but is an "other" tax like recording fees and intangible taxes.

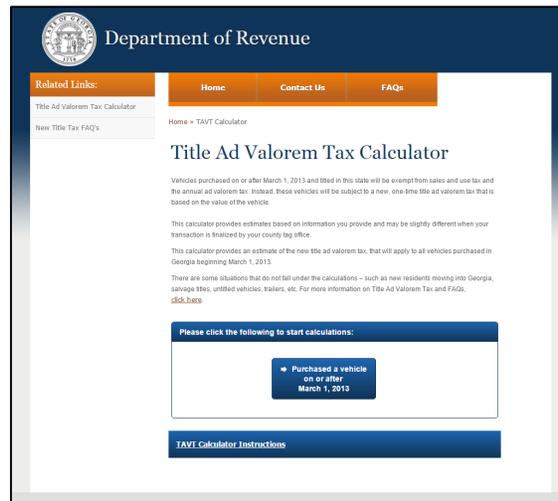
TAVT

- ▶ The impact of TAVT is significant, and the amount should not be ignored for budgeting purposes.
- ▶ For Bleckley County, TAVT averaged about \$28,000 per month, or about 7.5% of local revenues prior to 7/1/19.
- ▶ Since a change in the law became effective, TAVT is now averaging about \$45,000 per month.

Sidebar: TAVT

- ▶ Want to know how much TAVT you will pay on a vehicle? Go here:

<http://onlinemvd.dor.ga.gov/Tap/welcome.aspx>



The screenshot shows the Georgia Department of Revenue website's Title Ad Valorem Tax Calculator. The page features a blue header with the Department of Revenue logo and name. Below the header is a navigation bar with links for Home, Contact Us, and FAQs. A sidebar on the left contains 'Related Links' for the calculator and FAQs. The main content area is titled 'Title Ad Valorem Tax Calculator' and includes explanatory text about the tax and a button to start calculations. The button is labeled 'Purchased a vehicle on or after March 1, 2013'.

Department of Revenue

Related Links: Home Contact Us FAQs

Title Ad Valorem Tax Calculator

Home » TAVT Calculator

Title Ad Valorem Tax Calculator

Vehicles purchased on or after March 1, 2013 and titled in this state will be exempt from sales and use tax and the annual ad valorem tax. Instead, these vehicles will be subject to a new, one-time title ad valorem tax that is based on the value of the vehicle.

This calculator provides estimates based on information you provide and may be slightly different when your transaction is finalized by your county tag office.

This calculator provides an estimate of the new title ad valorem tax, that will apply to all vehicles purchased in Georgia beginning March 1, 2013.

There are some situations that do not fall under the calculations – such as new residents moving into Georgia, salvage titles, untitled vehicles, trailers, etc. For more information on Title Ad Valorem Tax and FAQs, [click here](#).

Please click the following to start calculations:

• Purchased a vehicle on or after March 1, 2013

TAVT Calculator Instructions

**Bleckley County Schools
Historical Local Tax Receipts**

MONTH	Real and Intangible						TAVT			Total	Σ Tag & TAVT
	Personal	Intangible	Timber	RETT	FLPA or Railroad	Tag	TAVT	"True-Up"	Total TAVT		
Jan-17	886,061	1,044	1,731	450	-	10,925	-	15,391	15,391	915,602	20,315
Feb-17	135,678	3,933	411	2,955	-	11,877	4,786	23,339	28,125	182,979	40,001
Mar-17	120,193	1,694	1,902	-	-	12,129	-	20,874	20,874	156,793	33,004
Apr-17	182,300	1,571	784	742	15,010	15,315	5,088	19,560	24,648	240,370	39,964
May-17	38,518	1,605	-	657	-	10,549	-	22,830	22,830	74,160	33,379
Jun-17	25,143	2,783	9,039	1,944	10,081	10,802	6,296	22,276	28,572	88,363	39,374
Jul-17	13,083	3,666	2,408	4,384	-	11,411	12,863	17,577	30,439	65,391	41,851
Aug-17	11,231	1,629	1,700	499	-	10,397	1,669	22,701	24,370	49,826	34,767
Sep-17	16,967	2,838	2,668	661	-	11,096	1,032	27,323	28,355	62,584	39,451
Oct-17	3,384	1,363	7,479	714	-	11,054	4,040	20,787	24,827	48,821	35,881
Nov-17	204,310	1,674	680	87	-	11,630	1,525	25,757	27,282	245,663	38,912
Dec-17	484,636	2,194	2,459	951	-	9,743	4,391	19,748	24,139	524,121	33,882
Jan-18	1,945,007	2,145	21,865	428	-	11,403	5,318	19,969	25,287	2,006,135	36,690
Feb-18	107,626	2,388	1,533	421	-	8,389	9,376	21,619	30,994	151,351	39,383
Mar-18	238,133	3,879	862	1,086	-	9,800	2,125	26,031	28,156	281,916	37,956
Apr-18	136,714	3,401	810	1,236	-	10,109	5,354	22,133	27,487	179,756	37,596
May-18	50,443	6,322	6,047	2,593	-	10,289	4,423	26,986	31,409	107,102	41,698
Jun-18	14,453	3,594	5,930	927	-	8,653	4,722	20,591	25,313	58,869	33,965
Jul-18	6,397	2,971	495	1,190	12,287	9,953	10,521	19,073	29,594	62,887	39,547
Aug-18	4,238	1,319	15,156	792	-	11,116	7,301	21,963	29,264	61,885	40,380
Sep-18	6,752	5,212	4,591	1,158	-	10,847	2,760	27,577	30,337	58,898	41,185
Oct-18	4,479	2,440	3,716	1,173	-	9,927	4,358	21,943	26,301	48,036	36,228
Nov-18	169,972	3,089	676	1,178	-	9,226	-	28,192	28,192	212,333	37,418
Dec-18	542,415	2,934	1,003	596	-	9,765	-	17,822	17,822	574,534	27,587
Jan-19	1,887,204	665	3,351	1,480	-	8,554	3,443	24,826	28,269	1,929,524	36,823
Feb-19	114,366	12,568	6,061	266	-	9,228	16,236	20,706	36,942	179,431	46,171
Mar-19	127,962	122	-	358	-	9,270	1,117	26,575	27,692	165,403	36,962
Apr-19	1,125,469	3,290	-	806	-	10,579	10,584	21,651	32,235	1,172,378	42,813
May-19	34,846	1,942	-	978	-	9,090	2,057	28,216	30,273	77,130	39,363
Jun-19	12,016	2,690	1,770	1,025	16,295	8,445	6,036	20,805	26,841	69,080	35,285
Jul-19	10,151	906	-	613	13,424	6,085	9,108	23,040	32,148	63,327	38,233
Aug-19	23,703	5,686	3,060	1,855	-	8,751	45,048	-	45,048	88,104	53,799
Sep-19	33,825	3,132	4,605	987	-	8,205	47,434	-	47,434	98,188	55,640
Oct-19	6,278	1,286	5,178	665	-	8,145	49,343	-	49,343	70,894	57,488
Nov-19	208,839	11,024	2,818	1,107	-	7,791	51,963	-	51,963	283,541	59,754
Dec-19	446,357	1,544	5,725	403	-	5,956	40,420	-	40,420	500,404	46,376

Local Funding

- ▶ Ad valorem property taxes
- ▶ Real estate transfer taxes
- ▶ Recording intangible taxes
- ▶ TAVT
- ▶ **ESPLOST/E-LOST**
- ▶ Interest and Miscellaneous

ESPLOST / E-LOST



- ▶ An Education Special Purpose Local Option Sales Tax (ESPLOST) is passed by local referendum to impose a 1¢ sales tax on all retail sales made within the district.
 - ▶ A ESPLOST referendum identifies the allowable and intended use the sales tax proceeds.
 - ▶ Typically, ESPLOST funds may only be used for “the B’s”: buildings, bonds, buses, books, and bits & bytes.

E-LOST

- ▶ An Education Local Option Sales Tax (E-LOST) is passed by local referendum to impose a 1¢ sales tax on all retail sales made within the district.
 - ▶ An E-LOST referendum identifies the allowable and intended use the sales tax proceeds.
 - ▶ Typically, E-LOST funds may be used for any needs of the district without limitation.

E-LOST (Many state DOE reports list these districts in *italics*)

- ▶ Eight counties covering ten districts were granted the ability to pass E-LOST referenda in the 1980's via Constitutional Amendments. The State Average=16.309. Those districts along with their 2019 millage rates are listed with their statewide millage rate rank, lowest to highest, in ().

- ▶ *Bulloch (3) - 9.038*

- ▶ *Colquitt (6) - 10.242*

- ▶ *Houston (11) - 13.297*

- ▶ *Pelham City (5) - 9.974*

- ▶ *Towns (2) - 7.671*

- Chattooga (9) - 12.683*

- Habersham (13) - 13.52*

- Mitchell (86) - 16.297*

- Rabun (4) - 9.45*

- Trion City (1) - 5.700*

HR319 - 2018 Effort to Allow E-LOST

- 1st Reading in House Education Committee: 2017
- Hearing for 2018 Session: Jan. 4, 2018
- Chance of Passage: Never Made It Out of Committee
- Competing Bill to Allow up to 50% of ESPLOST for M&O
 - Never Made It Out of Committee

ESPLOST / E-LOST BUDGETS

- ▶ Historical reviews of ESPLOST/ELOST collections provide a great beginning point in estimating future collections:

Bleckley County Schools SPLOST Monthly Historical Analysis											
	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20
July	87,043	89,397	100,166	80,908	73,126	81,173	91,110	83,258	78,382	83,397	94,987
August	90,591	94,939	91,880	84,647	73,894	81,873	86,525	77,457	84,165	81,968	97,347
September	107,173	98,595	101,734	114,890	77,606	105,382	92,667	95,231	91,619	87,170	98,922
October	95,548	86,276	89,070	85,504	66,850	94,668	90,896	81,164	86,763	77,956	95,223
November	82,629	87,479	81,448	86,256	73,545	91,690	82,741	78,711	90,762	86,336	91,572
December	74,409	88,097	82,019	74,107	69,713	86,676	83,317	82,249	85,387	78,245	90,689
January	82,520	87,220	99,306	88,289	75,901	96,390	92,249	86,448	89,584	82,653	
February	109,942	76,843	98,178	79,256	69,564	83,830	76,795	71,245	83,520	88,235	
March	84,305	81,681	107,504	78,107	74,557	81,719	80,161	75,814	71,632	81,171	
April	98,838	90,374	84,966	79,242	78,074	91,959	85,266	78,912	82,163	93,497	
May	87,838	80,971	85,995	61,794	76,312	75,939	79,236	83,843	85,282	90,115	
June	93,516	89,248	86,032	73,978	80,581	84,819	77,488	82,269	75,367	103,370	
	1,094,352	1,051,120	1,108,298	986,978	889,723	1,056,118	1,018,450	976,600	1,004,627	1,034,113	568,739
Average	91,196	87,593	92,358	82,248	74,144	88,010	84,871	81,383	83,719	86,176	94,790

Local Funding

- ▶ Ad valorem property taxes
- ▶ Real estate transfer taxes
- ▶ Recording intangible taxes
- ▶ TAVT
- ▶ SPLOST/E-LOST
- ▶ Interest and Miscellaneous



Interest and Miscellaneous

- ▶ With such low interest rates over the past few years, most school systems aren't earning much interest.
- ▶ Miscellaneous revenues include:
 - ▶ Tuition
 - ▶ Lost book charges
 - ▶ Local grants
 - ▶ School reimbursements
 - ▶ Booster, PTA/PTO reimbursements
 - ▶ E-Rate and other grants
 - ▶ Other

Educating Your Decision Makers

- ▶ Local Funding (Property taxes, other local sources, TAVT, SPLOST, E-LOST)
- ▶ State Funding (QBE, categorical grants, equalization grants, sparsity grants)
- ▶ Federal Funding (Title I, II, III, VI-B, other)

State Revenues

- ▶ QBE Funding
- ▶ Miscellaneous Grants
- ▶ Mid-Term Adjustment



QBE Funding

- ▶ T&E (Training & Experience)
- ▶ Program Funding
- ▶ Local Fair Share

QBE Funding

- ▶ Base Salary Drives Everything
- ▶ Q. What is the base salary for a beginning teacher who is fully certified?
- ▶ A. \$37,092.00

QBE Funding - Teacher Salaries

- ▶ If you are SWSS or Charter System, did you adopt the State Salary Schedule as your salary schedule?
 - ▶ If not, what are you using?
 - ▶ Has your board approved whatever you are using?
 - ▶ Compensation typically requires board approval.

Compensation

- ▶ All certified staff members are paid utilizing the State Salary Schedule, which was adopted as the local salary schedule for FY20. See next slide.
- ▶ Leadership positions also have responsibility supplements added.
- ▶ Most certified positions operate under a 10-month contract, but some operate under 10 ½, 11, or 12 month.
- ▶ Classified positions are paid under a Classified Salary Schedule.



Compensation Supplements: Teachers



Certification Level	Degree Level	Supplement Amount
T-4 (or equivalent 4 Year Cert)	Bachelors	\$ 800
T-5 (or equivalent 5 Year Cert)	Masters	\$ 900
T-6 (or equivalent 6 Year Cert)	Specialist	\$1,000
T-7 (or equivalent 7 Year Cert)	Doctorate	\$1,100

Year	Salary	Increase
2002	28,338	
2003	29,259	3.25%
2004	29,259	0.00%
2005	29,259	0.00%
2006	30,441	4.04%
2007	31,659	4.00%
2008	32,609	3.00%
2009	33,424	2.50%
2010	33,424	0.00%
2011	33,424	0.00%
2012	33,424	0.00%
2013	33,424	0.00%
2014	33,424	0.00%
2015	33,424	0.00%
2016	33,424	0.00%
2017	33,424	0.00%
2018	34,092	2.00%
2019	34,092	0.00%
2020	37,092	8.80%

Note: During FY17 a “Special Supplement” was paid to all **certified staff** in the amount of \$1,200 for those who had been employed with BCS at least three years as of November 1, 2016. All those employed less than three years received half, or \$600. **Classified employees** received a “Special Supplement” in the amount of \$700 for those with at least three years’ experience with BCS as of 11/1/16. Those with less than three years received half, or \$350.

The State Salary Schedule was increased by 2% from FY17 to FY18, and classified salaries were increased similarly.

No increases have been paid through FY19, except for classified employees, most of whom received a 3% increase.

In FY20, all certified staff received a \$3,000 raise, mostly funded by the state. In addition, all classified staff received at least a 3% raise, with 2% funded by the state for EARNED positions.



Bleckley County Schools

FY20 Salary Schedule (w/Local Supplement)

	T4	T5	T6	T7
E,0,1,2	\$37,892	\$43,556	\$49,201	\$54,603
3	\$39,005	\$44,836	\$50,647	\$56,208
4	\$40,151	\$46,154	\$52,136	\$57,861
5	\$41,332	\$47,512	\$53,670	\$59,564
6	\$42,953	\$49,376	\$55,777	\$61,903
7	\$44,218	\$50,830	\$57,420	\$63,727
8	\$46,172	\$53,077	\$59,959	\$66,545
9,10	\$47,533	\$54,642	\$61,728	\$68,508
11,12	\$48,935	\$56,254	\$63,550	\$70,530
13,14	\$50,379	\$57,915	\$65,427	\$72,613
15,16	\$51,866	\$59,625	\$67,360	\$74,758
17,18	\$53,398	\$61,387	\$69,351	\$76,968
19,20	\$54,976	\$63,202	\$71,402	\$79,244
21+	\$56,601	\$65,071	\$73,514	\$81,588

State Base Pay for Beg. Teacher

Year	Salary	Increase
2002	28,338	
2003	29,259	3.25%
2004	29,259	0.00%
2005	29,259	0.00%
2006	30,441	4.04%
2007	31,659	4.00%
2008	32,609	3.00%
2009	33,424	2.50%
2010	33,424	0.00%
2011	33,424	0.00%
2012	33,424	0.00%
2013	33,424	0.00%
2014	33,424	0.00%
2015	33,424	0.00%
2016	33,424	0.00%
2017	33,424	0.00%
2018	34,092	2.00%
2019	34,092	0.00%
2020	37,092	8.80%

Training = Education Level
 T-4=Bachelors; T-5=Masters; T-6=Specialist; T-7=Doctorate

FY 2020		STATE SALARY SCHEDULE										Folder Name: FY20 INITIAL(Salary Schedule)	
OFFICIAL		GEORGIA ANNUAL/MONTHLY SALARY SCHEDULE FOR 10 MONTHS EMPLOYMENT										BASE EQUALS \$37,092.00 SCHOOL YEAR 2019 - 2020	
		LEVEL OF CERTIFICATION											
Years of Creditable Service	Salary Step	T-1	T-2	PROV BT-4	PROF T-4	PROV BT-5	PROF T-5	PROV BT-6	PROF T-6	PROV BT-7	PROF T-7		
		\$35,217.00 94.95%	\$36,154.00 97.47%	\$35,217.00 94.95%	\$37,092.00 100.00%	\$39,308.00 105.97%	\$42,206.00 113.79%	\$44,754.00 106.04%	\$47,303.00 112.08%	\$50,183.00 106.09%	\$52,176.00 110.30%		
		OF T - 4	OF T - 4	OF T - 4	N/A	OF T - 4	OF T - 4	OF T - 5	OF T - 5	OF T - 6	OF T - 6		
0,1,2	E	\$35,217.00	\$36,154.00	\$35,217.00	\$37,092.00	\$39,308.00	\$42,206.00	\$44,754.00	\$47,303.00	\$50,183.00	\$52,176.00		
		\$2,934.75	\$3,012.83	\$2,934.75	\$3,091.00	\$3,275.67	\$3,517.17	\$3,729.50	\$3,941.92	\$4,181.92	\$4,348.00		
3	1	\$36,184.00	\$37,149.00	\$35,217.00	\$38,115.00	\$40,397.00	\$43,382.00	\$46,007.00	\$48,632.00	\$51,598.00	\$53,651.00		
		\$3,015.33	\$3,095.75	\$2,934.75	\$3,176.25	\$3,366.42	\$3,615.17	\$3,833.92	\$4,052.67	\$4,299.83	\$4,470.92		
4	2	\$37,180.00	\$38,173.00	\$35,217.00	\$39,168.00	\$41,519.00	\$44,593.00	\$47,297.00	\$50,001.00	\$53,056.00	\$55,171.00		
		\$3,098.33	\$3,181.08	\$2,934.75	\$3,264.00	\$3,459.92	\$3,716.08	\$3,941.42	\$4,166.75	\$4,421.33	\$4,597.58		
5	3	\$38,205.00	\$39,228.00	\$35,217.00	\$40,253.00	\$42,675.00	\$45,841.00	\$48,626.00	\$51,411.00	\$54,558.00	\$56,736.00		
		\$3,183.75	\$3,269.00	\$2,934.75	\$3,354.42	\$3,556.25	\$3,820.08	\$4,052.17	\$4,284.25	\$4,546.50	\$4,728.00		
6	4	\$39,261.00	\$40,315.00	\$35,217.00	\$41,743.00	\$44,262.00	\$47,555.00	\$50,451.00	\$53,347.00	\$56,620.00	\$58,885.00		
		\$3,271.75	\$3,359.58	\$2,934.75	\$3,478.58	\$3,688.50	\$3,962.92	\$4,204.25	\$4,445.58	\$4,718.33	\$4,907.08		
7	5	\$40,349.00	\$41,434.00	\$35,217.00	\$42,905.00	\$45,500.00	\$48,892.00	\$51,875.00	\$54,857.00	\$58,229.00	\$60,562.00		
		\$3,362.42	\$3,452.83	\$2,934.75	\$3,575.42	\$3,791.67	\$4,074.33	\$4,322.92	\$4,571.42	\$4,852.42	\$5,046.83		
8	6	\$41,469.00	\$42,587.00	\$35,217.00	\$44,701.00	\$47,413.00	\$50,957.00	\$54,074.00	\$57,191.00	\$60,714.00	\$63,152.00		
		\$3,455.75	\$3,548.92	\$2,934.75	\$3,725.08	\$3,951.08	\$4,246.42	\$4,506.17	\$4,765.92	\$5,059.50	\$5,262.67		
9,10	7	\$42,623.00	\$43,775.00	\$35,217.00	\$45,952.00	\$48,745.00	\$52,396.00	\$55,606.00	\$58,817.00	\$62,445.00	\$64,957.00		
		\$3,551.92	\$3,647.92	\$2,934.75	\$3,829.33	\$4,062.08	\$4,366.33	\$4,633.83	\$4,901.42	\$5,203.75	\$5,413.08		
11,12	L1	\$43,812.00	\$44,998.00	\$35,217.00	\$47,241.00	\$50,117.00	\$53,878.00	\$57,184.00	\$60,492.00	\$64,228.00	\$66,816.00		
		\$3,651.00	\$3,749.83	\$2,934.75	\$3,936.75	\$4,176.42	\$4,489.83	\$4,765.33	\$5,041.00	\$5,352.33	\$5,568.00		
13,14	L2	\$45,036.00	\$46,258.00	\$35,217.00	\$48,568.00	\$51,531.00	\$55,404.00	\$58,810.00	\$62,217.00	\$66,065.00	\$68,730.00		
		\$3,753.00	\$3,854.83	\$2,934.75	\$4,047.33	\$4,294.25	\$4,617.00	\$4,900.83	\$5,184.75	\$5,505.42	\$5,727.50		
15,16	L3	\$46,297.00	\$47,556.00	\$35,217.00	\$49,935.00	\$52,987.00	\$56,976.00	\$60,484.00	\$63,994.00	\$67,957.00	\$70,702.00		
		\$3,858.08	\$3,963.00	\$2,934.75	\$4,161.25	\$4,415.58	\$4,748.00	\$5,040.33	\$5,332.83	\$5,663.08	\$5,891.83		
17,18	L4	\$47,596.00	\$48,893.00	\$35,217.00	\$51,343.00	\$54,487.00	\$58,595.00	\$62,209.00	\$65,824.00	\$69,906.00	\$72,733.00		
		\$3,966.33	\$4,074.42	\$2,934.75	\$4,278.58	\$4,540.58	\$4,882.92	\$5,184.08	\$5,485.33	\$5,825.50	\$6,061.08		
19,20	L5	\$48,934.00	\$50,270.00	\$35,217.00	\$52,793.00	\$56,032.00	\$60,263.00	\$63,985.00	\$67,709.00	\$71,913.00	\$74,825.00		
		\$4,077.83	\$4,189.17	\$2,934.75	\$4,399.42	\$4,669.33	\$5,021.92	\$5,332.08	\$5,642.42	\$5,992.75	\$6,235.42		
21+	L6	\$50,312.00	\$51,688.00	\$35,217.00	\$54,287.00	\$57,623.00	\$61,981.00	\$66,815.00	\$69,650.00	\$73,980.00	\$76,980.00		
		\$4,192.67	\$4,307.33	\$2,934.75	\$4,523.92	\$4,801.92	\$5,165.08	\$5,484.58	\$5,804.17	\$6,165.00	\$6,415.00		

BASE INSTRUCTION SALARY			
(BASE SALARY)		\$33,981.07	\$33,424.00 \$557.07
Retirement	16.81%	\$5,712.22	
Health Insurance	0%	\$0.00	
Medicare	1.45%	\$492.73	
Sick Leave for 8 Days		\$150.00	
Total Instructional Sal(10MO.)		\$40,336.02	
Teacher Aides Kindergarten		\$13,445.34	
		Minus Sick Leave	
ADMIN SALARY (10MO.) excl Sick Leave		\$40,186.02	
ADMIN SALARY (12MO.) excl Sick Leave		\$48,223	

CENTRAL ADMINISTRATION		
SYSTEM SIZE = 3300		
	Amount	FTEs
1 Superintendent	\$48,223	Incl TRS
1 Secretary @ \$14,166 (12MO.) + TRS	\$16,547	
1 Accountant @ \$21,144 (10MO.) + TRS	\$24,698	
2 Asst. Superintendent	\$96,446	0 - 5,000
4 Asst. Superintendent	\$192,893	5,001- 99,999
6 Asst. Superintendent	\$289,339	10,000 +
Operations		Per FTE
Supplies	\$0	
Travel	\$0	
Equipment (Replacement)	\$0	
Miscellaneous	\$0	
Unemployment Ins & Workers Comp.	\$0	
TOTAL OPERATIONS	\$0	\$0.00

KG, KG-EI, GR 1-3, GR 1-3-EI, GR 4-5, GR 4-5-EI		
BASE SCHOOL SIZE = 450		
	Amount	Per FTE
1/2 Assistant Principal (10MO.)	\$20,093	\$44.65
Secretary @ \$14,166 (12MO.)	\$16,547	\$36.77
TOTAL SALARIES	\$36,640	\$81.42
Operations		
Supplies	\$1,319	
Travel	\$750	
Equipment (Replacement)	\$880	
Miscellaneous	\$580	
TOTAL OPERATIONS	\$3,529	\$7.84

MIDDLE GRADE & MIDDLE SCHOOL GR(6-8), SPEC-ED, GIFTED, REMEDIAL, ESOL		
BASE SCHOOL SIZE = 624		
	Amount	Per FTE
1 Asst. Principal	\$40,186	\$64.40
Secretary @ \$14,166 (12MO.)	\$16,547	\$26.52
Operations		
Supplies	\$1,319	
Travel	\$1,000	
Equipment (Replacement)	\$880	
Miscellaneous	\$580	
TOTAL OPERATIONS	\$3,779	\$6.06

GRADES (9-12) & CTAE(9-12)		
BASE SCHOOL SIZE = 970		
	Amount	Per FTE
2 Asst. Principal (10 MO.)	\$80,372	\$41.43
Secretary @ \$14,166 (12MO.)	\$16,547	\$17.06
Secretary @ \$11,805 (10MO.)	\$13,789	\$14.22
Operations		
Supplies	\$2,198	
Travel	\$1,500	
Equipment (Replacement)	\$1,759	
Miscellaneous	\$1,162	
TOTAL OPERATIONS	\$6,619	\$6.82

ALTERNATIVE EDUCATION		
BASE SCHOOL SIZE = 624		
	Amount	Per FTE
1 Asst. Principal (10MO. X 1:100)	\$40,186	\$401.86
Secretary @ \$14,166 (12MO.)	\$16,547	\$26.52
Operations		
Supplies	\$1,319	
Travel	\$1,000	
Equipment (Replacement)	\$880	
Miscellaneous	\$580	
TOTAL OPERATIONS	\$3,779	\$6.06

QBE Funding - T&E

https://app3.doe.k12.ga.us/ows-bin/owa/qbe_reports.public_menu?p_fy=2000

- ▶ The state reimburses school systems for the state salary and benefits for each certified position funded through QBE.
- ▶ All systems hire more employees than **funded**, so the state pays an average add-on for Training & Experience (T&E).

T&E Effects

- ▶ Because the state funds “more expensive” teachers at a higher funding rate, the cost difference to the system is much less than actual salaries.
- ▶ Q. If you had some teachers you could pay with federal funds, should you pay more expensive or less expensive teachers with federal funds? WHY?

T&E Calculation / CPI

- ▶ Each October, all school systems complete the Certified/Classified Personnel Information (CPI) Data Collection. All information relating to each employee is collected.
- ▶ The information on certified staff is used to calculate T&E for each system for the subsequent school year.

T&E Effects

- ▶ Q. If you had some teachers you could pay with federal funds, should you pay more expensive or less expensive teachers with federal funds? WHY?
- ▶ A. We should always try to pay the lowest paid teachers with federal funds in order to maximize T&E from the state.

T&E Effects

- ▶ Q. Should we hire lower paid or higher paid teachers?
- ▶ A. We should always hire the best teacher for the job, regardless of T&E effects.

QBE Funding

- ▶ T&E (Training & Experience)
- ▶ **Program Funding**
- ▶ Local Fair Share

Program Funding

▶ QBE Funding Uses FTE and Program Funding Factors

▶ The Programs Include:

K, EIP K

1-3, EIP 1-3

4-5, EIP 4-5

MS

9-12 Regular

Vocational

SpEd I, II, III, IV, V

Gifted

Remedial

ESOL

Alternative Ed

Program Funding

- ▶ Programs have a specific weight and teacher-student ratio.
- ▶ This information may be found in the QBE Allotment sheet area of the DOE site.

FY 2019

FY19 INITIAL

0% Salary
 20.90% Retirement
 0% Health
 System Size = 3300

WEIGHTS FOR ELEMENTARY SERVICES

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			1.6627			2.0527			1.2903			1.8065			1.0375
DIRECT INSTR. COST:															
Teacher		64.0459%	\$2,790.77		70.7399%	\$3,805.60		72.8214%	\$2,462.44		80.3805%	\$3,805.60		66.9409%	\$1,820.07
Aides/Parapro	1:18	17.7905%	\$775.21	1:18	14.4099%	\$775.21									
Subject Specialists							1:345	3.5884%	\$121.34	1:345	2.5629%	\$121.34	1:345	4.4628%	\$121.34
Counselors	1:450	2.1272%	\$92.69	1:450	1.7230%	\$92.69	1:450	2.7411%	\$92.69	1:450	1.9578%	\$92.69	1:450	3.4091%	\$92.69
Tech. Specialist	1:1100	0.8702%	\$37.92	1:1100	0.7049%	\$37.92	1:1100	1.1214%	\$37.92	1:1100	0.8009%	\$37.92	1:1100	1.3947%	\$37.92
OPERATIONS COST		1.7935%	\$78.15		1.4527%	\$78.15		2.5403%	\$85.90		1.8143%	\$85.90		2.5900%	\$70.42
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.3867%	\$16.85	1:2475	0.3132%	\$16.85	1:2475	0.4983%	\$16.85	1:2475	0.3559%	\$16.85	1:2475	0.6197%	\$16.85
Social Worker	1:2475	0.3867%	\$16.85	1:2475	0.3132%	\$16.85	1:2475	0.4983%	\$16.85	1:2475	0.3559%	\$16.85	1:2475	0.6197%	\$16.85
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		1.0637%	\$46.35		0.8616%	\$46.35		1.3707%	\$46.35		0.9790%	\$46.35		1.7047%	\$46.35
Secretary		0.8734%	\$38.06		0.7075%	\$38.06		1.1255%	\$38.06		0.8039%	\$38.06		1.3998%	\$38.06
Operations		0.1799%	\$7.84		0.1457%	\$7.84		0.2319%	\$7.84		0.1656%	\$7.84		0.2883%	\$7.84
FACILITY M & O		6.8389%	\$298.00		5.5393%	\$298.00		8.8127%	\$298.00		6.2942%	\$298.00		10.9602%	\$298.00
20 Days Addtnl. Instr.	1:15.70	0.6442%	\$28.07	1:15.70	0.5218%	\$28.07	1:15.70	0.8301%	\$28.07	1:15.70	0.5929%	\$28.07	1:15.70	1.0324%	\$28.07
STAFF DEVELOPMENT		0.5207%	\$22.69		0.5599%	\$30.12		0.6261%	\$21.17		0.6550%	\$31.01		0.6054%	\$16.46
MEDIA															
Personnel		2.1272%	\$92.69		1.7230%	\$92.69		2.7411%	\$92.69		1.9578%	\$92.69		3.4091%	\$92.69
Materials		0.3514%	\$15.31		0.2846%	\$15.31		0.4528%	\$15.31		0.3234%	\$15.31		0.5631%	\$15.31
TOTAL PER FTE COST		100.0000%	\$4,357.45		100.0000%	\$5,379.71		100.0000%	\$3,381.48		100.0000%	\$4,734.48		100.0000%	\$2,718.92

FY 2019

FY19 INITIAL

0% Salary
 20.90% Retirement
 0% Health
 System Size = 3300

CATEGORY	Upper Elementary El Grades (4-5) PGM			Middle Grades (6-8) PGM			Middle School PGM (6-8)			***Base*** Grade 9-12			CTAE(9-12) PGM		
TEACHER STUDENT RATIO			11			23			20			23			20
WEIGHT			1.8006			1.0298			1.1347			1.0000			1.1868
DIRECT INSTR. COST:															
Teacher		80.6442%	\$3,805.60		67.4382%	\$1,820.07		70.3821%	\$2,093.08		69.4479%	\$1,820.07		67.2934%	\$2,093.08
Aides/Parapro															
Subject Specialists	1:345	2.5713%	\$121.34	1:345	4.4960%	\$121.34	1:345	4.0802%	\$121.34						
Counselors	1:450	1.9642%	\$92.69	1:450	3.4344%	\$92.69	1:450	3.1168%	\$92.69	1:450	3.5367%	\$92.69	1:450	2.9800%	\$92.69
Tech. Specialist	1:1100	0.8036%	\$37.92	1:1100	1.4050%	\$37.92	1:1100	1.2751%	\$37.92	1:1100	1.4469%	\$37.92	1:1100	1.2191%	\$37.92
OPERATIONS COST		1.4923%	\$70.42		2.6092%	\$70.42		2.3680%	\$70.42		4.3346%	\$113.60		10.5518%	\$328.20
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.3571%	\$16.85	1:2475	0.6243%	\$16.85	1:2475	0.5666%	\$16.85	1:2475	0.6429%	\$16.85	1:2475	0.5417%	\$16.85
Social Worker	1:2475	0.3571%	\$16.85	1:2475	0.6243%	\$16.85	1:2475	0.5666%	\$16.85	1:2475	0.6429%	\$16.85	1:2475	0.5417%	\$16.85
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		0.9822%	\$46.35		2.4770%	\$66.85		2.2479%	\$66.85		3.2815%	\$86.00		2.7649%	\$86.00
Secretary		0.8065%	\$38.06		1.0171%	\$27.45		0.9230%	\$27.45		1.2351%	\$32.37		1.0407%	\$32.37
Operations		0.1661%	\$7.84		0.2245%	\$6.06		0.2038%	\$6.06		0.2602%	\$6.82		0.2193%	\$6.82
FACILITY M & O		6.3149%	\$298.00		11.0417%	\$298.00		10.0206%	\$298.00		11.3707%	\$298.00		9.5808%	\$298.00
20 Days Addnl. Instr.	1:15.70	0.5948%	\$28.07	1:15.70	1.0401%	\$28.07	1:15.70	0.9439%	\$28.07	1:15.70	1.0711%	\$28.07	1:15.70	0.9025%	\$28.07
STAFF DEVELOPMENT		0.6571%	\$31.01		0.6084%	\$16.42		0.6194%	\$18.42		0.5914%	\$15.50		0.5626%	\$17.50
MEDIA															
Personnel		1.9642%	\$92.69		2.4770%	\$66.85		2.2479%	\$66.85		1.6407%	\$43.00		1.3825%	\$43.00
Materials		0.3244%	\$15.31		0.4828%	\$13.03		0.4381%	\$13.03		0.4972%	\$13.03		0.4189%	\$13.03
TOTAL PER FTE COST		100.0000%	\$4,719.00		100.0000%	\$2,698.87		100.0000%	\$2,973.88		100.0000%	\$2,620.77		100.0000%	\$3,110.38

FY 2019

FY19 INITIAL

0% Salary
 20.90% Retirement
 0% Health
 System Size = 3300

CATEGORY	Spec. Ed I			Spec. Ed II			Spec. Ed III			Spec. Ed IV			Spec. Ed V		
TEACHER STUDENT RATIO			8			6.50			5			3			8
WEIGHT			2.3968			2.8161			3.5865			5.8151			2.4630
DIRECT INSTR. COST:															
Teacher	83.3036%	\$5,232.70		87.2631%	\$6,440.24		89.0734%	\$8,372.31		91.5606%	\$13,953.85		81.0650%	\$5,232.70	
Aides/Parapro															
Subject Specialists															
Counselors															
Tech. Specialist	1:1100	0.6037%	\$37.92	1:1100	0.5138%	\$37.92	1:1100	0.4034%	\$37.92	1:1100	0.2488%	\$37.92	1:1100	0.5875%	\$37.92
OPERATIONS COST		3.9634%	\$248.96		1.7797%	\$131.35		2.1725%	\$204.20		2.7718%	\$422.42		6.5441%	\$422.42
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.2682%	\$16.85	1:2475	0.2283%	\$16.85	1:2475	0.1793%	\$16.85	1:2475	0.1106%	\$16.85	1:2475	0.2610%	\$16.85
Social Worker	1:2475	0.2682%	\$16.85	1:2475	0.2283%	\$16.85	1:2475	0.1793%	\$16.85	1:2475	0.1106%	\$16.85	1:2475	0.2610%	\$16.85
Spec Ed Leadership	1:200	3.3202%	\$208.56	1:200	2.8259%	\$208.56	1:200	2.2189%	\$208.56	1:200	1.3685%	\$208.56	1:200	3.2310%	\$208.56
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		1.0642%	\$66.85		0.9058%	\$66.85		0.7112%	\$66.85		0.4386%	\$66.85		1.0356%	\$66.85
Secretary		0.4370%	\$27.45		0.3719%	\$27.45		0.2920%	\$27.45		0.1801%	\$27.45		0.4253%	\$27.45
Operations		0.0965%	\$6.06		0.0821%	\$6.06		0.0645%	\$6.06		0.0398%	\$6.06		0.0939%	\$6.06
FACILITY M & O		4.7441%	\$298.00		4.0378%	\$298.00		3.1704%	\$298.00		1.9554%	\$298.00		4.6166%	\$298.00
20 Days Addnl. Instr.															
STAFF DEVELOPMENT		0.6591%	\$41.40		0.6809%	\$50.25		0.6853%	\$64.41		0.6911%	\$105.32		0.6414%	\$41.40
MEDIA															
Personnel		1.0642%	\$66.85		0.9058%	\$66.85		0.7112%	\$66.85		0.4386%	\$66.85		1.0356%	\$66.85
Materials		0.2074%	\$13.03		0.1766%	\$13.03		0.1386%	\$13.03		0.0855%	\$13.03		0.2019%	\$13.03
TOTAL PER FTE COST		100.0000%	\$6,281.48		100.0000%	\$7,380.26		100.0000%	\$9,399.34		100.0000%	\$15,240.01		100.0000%	\$6,454.94

FY 2019

0% Salary
 20.90% Retirement
 0% Health
 System Size = 3300

CATEGORY	Gifted			Remedial Education PGM			Alternative Education PGM			Eng. For Speakers of Other Lang.(ESOL) PGM		
TEACHER STUDENT RATIO			12			15			15			7
WEIGHT			1.6699			1.3511			1.4802			2.5662
DIRECT INSTR. COST:												
Teacher		79.7109%	\$3,488.46		78.8175%	\$2,790.77		71.9413%	\$2,790.77		88.9179%	\$5,980.22
Aides/Parapro												
Subject Specialists												
Counselors				1:450	2.6178%	\$92.69	1:450	2.3894%	\$92.69	1:450	1.3782%	\$92.69
Tech. Specialist	1:1100	0.8665%	\$37.92	1:1100	1.0709%	\$37.92	1:1100	0.9775%	\$37.92	1:1100	0.5638%	\$37.92
OPERATIONS COST		2.3056%	\$100.90		1.6222%	\$57.44		1.8153%	\$70.42		0.8541%	\$57.44
INDIRECT INSTR. COST:												
CENTRAL ADMIN												
Psychologist	1:2475	0.3850%	\$16.85	1:2475	0.4759%	\$16.85	1:2475	0.4344%	\$16.85	1:2475	0.2505%	\$16.85
Social Worker	1:2475	0.3850%	\$16.85	1:2475	0.4759%	\$16.85	1:2475	0.4344%	\$16.85	1:2475	0.2505%	\$16.85
Spec Ed Leadership	1:200	4.7656%	\$208.56									
Operations		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00
SCHOOL ADMIN												
Asst. Principal		1.5275%	\$66.85		1.8880%	\$66.85		10.7526%	\$417.12		0.9940%	\$66.85
Secretary		0.6272%	\$27.45		0.7752%	\$27.45		0.7076%	\$27.45		0.4081%	\$27.45
Operations		0.1385%	\$6.06		0.1711%	\$6.06		0.1562%	\$6.06		0.0901%	\$6.06
FACILITY M & O		6.8093%	\$298.00		8.4162%	\$298.00		7.6819%	\$298.00		4.4309%	\$298.00
20 Days Addtnl. Instr.				1:15.70	0.7928%	\$28.07						
STAFF DEVELOPMENT		0.6537%	\$28.61		0.6205%	\$21.97		0.6501%	\$25.22		0.6741%	\$45.34
MEDIA												
Personnel		1.5275%	\$66.85		1.8880%	\$66.85		1.7233%	\$66.85		0.9940%	\$66.85
Materials		0.2977%	\$13.03		0.3680%	\$13.03		0.3359%	\$13.03		0.1937%	\$13.03
TOTAL PER FTE COST		100.0000%	\$4,376.39		100.0000%	\$3,540.80		100.0000%	\$3,879.23		100.0000%	\$6,725.55

FTE & Program Funding

Any Georgia School System			
Program Earnings			
FY20			
Program	Weight	Teacher Student Ratio	Base Funding
Gr K	1.6715	15	\$ 4,652
EIP K	2.0664	11	\$ 5,752
Gr 1-3	1.2944	17	\$ 3,603
EIP 1-3	1.8169	11	\$ 5,058
Gr 4-5	1.0389	23	\$ 2,892
EIP 4-5	1.8114	11	\$ 5,042
MG*	1.0314	23	\$ 2,871
MS*	1.1377	20	\$ 3,167
Gr 9-12*	1.0000	23	\$ 2,784
Vocational*	1.1833	20	\$ 3,294
SpEd I	2.4104	8	\$ 6,710
SpEd II	2.8379	7	\$ 7,900
SpEd III	3.6158	5	\$ 10,065
SpEd IV	5.8658	3	\$ 16,328
SpEd V	2.4727	8	\$ 6,883
Gifted	1.6786	12	\$ 4,673
Remedial	1.3570	15	\$ 3,777
Alternative Ed	1.4874	15	\$ 4,140
ESOL	2.5870	7	\$ 7,201

*Includes 2.5% allowable for alternative education.

QBE = Quality
Basic
Education Act



Heard County SS QBE Per-FTE

Program Earnings

Basic Levels vs. Actual for FY20

Program	Weight	Teacher Student Ratio	Base Funding	Actual Funding
Gr K	1.6715	15	\$ 4,652	\$ 6,178
EIP K	2.0664	11	\$ 5,752	\$ 8,007
Gr 1-3	1.2944	17	\$ 3,603	\$ 4,979
EIP 1-3	1.8169	11	\$ 5,058	\$ 7,400
Gr 4-5	1.0389	23	\$ 2,892	\$ 3,806
EIP 4-5	1.8114	11	\$ 5,042	\$ 7,385
MG*	1.0314	23	\$ 2,871	\$ -
MS*	1.1377	20	\$ 3,167	\$ 4,298
Gr 9-12*	1.0000	23	\$ 2,784	\$ 3,630
Vocational*	1.1833	20	\$ 3,294	\$ 4,337
SpEd I	2.4104	8	\$ 6,710	\$ 9,750
SpEd II	2.8379	7	\$ 7,900	\$ 11,809
SpEd III	3.6158	5	\$ 10,065	\$ 15,365
SpEd IV	5.8658	3	\$ 16,328	\$ 25,645
SpEd V	2.4727	8	\$ 6,883	\$ 9,924
Gifted	1.6786	12	\$ 4,673	\$ 6,457
Remedial	1.3570	15	\$ 3,777	\$ 5,324
Alternative Ed	1.4874	15	\$ 4,140	\$ 5,337
ESOL	2.5870	7	\$ 7,201	\$ 11,073

*Includes 2.5% allowable for alternative education.



Notice this difference of \$1,829, or 29.6%

Notice this difference of \$2,421, or 48.6%

Notice this difference of \$3,579, or 94.0%

Notice this difference of \$10,280, or 66.9%

School System: State		FY20 Initial(Amendment # 1)						THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$2,783.67				
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	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	838.23	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			56.71		
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	18.25		
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	22.50		
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		
INDIRECT COST												
Cent. Admin/ Tchr. Sal Incr.		266,781,484	86,306,341	353,087,825	61,139,147	291,948,678						
School Admin		471,321,758	12,182,720	483,504,478	85,920,958	397,583,520						
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						
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		
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.						

18.7%
16.8%
16.3%

Most errors in funding come from under-reporting EIP

Earned Positions										
Suplt.	Asst Suplt.	Prin.	Asst Prin.	Secty.	Accnt.	VT/SW	Psych.	Sp Ed Ldr	Media Center	
178.00	560.00			178.00	178.00	707.75	707.75	1,181.		
		2,276.00	2,830.92	3,435.31						
178.00	560.00	2,276.00	2,830.92	3,613.31	178.00	707.75	707.75	1,181.		
										2,997.61

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. tchrs 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

Jones Co School System QBE Per-FTE

Program Earnings

Basic Levels vs. Actual for FY19

Program	Weight	Teacher Student Ratio	Base Funding	Actual Funding
Gr K	1.6627	15	\$ 4,357	\$ 6,187
EIP K	2.0527	11	\$ 5,380	\$ 8,040
Gr 1-3	1.2903	17	\$ 3,381	\$ 5,042
EIP 1-3	1.8065	11	\$ 4,734	\$ 7,495
Gr 4-5	1.0375	23	\$ 2,719	\$ 3,854
EIP 4-5	1.8006	11	\$ 4,719	\$ 7,479
MG*	1.0298	23	\$ 2,699	\$ -
MS*	1.1347	20	\$ 2,974	\$ 4,352
Gr 9-12*	1.0000	23	\$ 2,621	\$ 3,674
Vocational*	1.1868	20	\$ 3,110	\$ 4,386
SpEd I	2.3968	8	\$ 6,281	\$ 9,337
SpEd II	2.8161	7	\$ 7,380	\$ 11,960
SpEd III	3.5865	5	\$ 9,399	\$ 15,524
SpEd IV	5.8151	3	\$ 15,240	\$ 25,970
SpEd V	2.4630	8	\$ 6,455	\$ 10,046
Gifted	1.6699	12	\$ 4,736	\$ 6,540
Remedial	1.3511	15	\$ 3,541	\$ 5,392
Alternative Ed	1.4802	15	\$ 3,879	\$ 5,727
ESOL	2.5662	7	\$ 6,726	\$ NA

*Includes 2.5% allowable for alternative education.

Notice this difference of \$1,853, or 30.0%

Notice this difference of \$2,453, or 48.6%

Notice this difference of \$3,625, or 94.1%

Notice this difference of \$6,187, or 66.3%

School System: State		FY19 Initial Amendment#2					THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$2,620.77													
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	100,054	571,392,805	7,819,437	579,212,242	105,916,059	473,296,183	6,670.40		222.34	90.96										
Kindergarten Early Intr Pgm	20,818	154,890,666	1,626,935	156,517,601	27,733,360	128,784,241	1,892.55		46.26	18.93										
Primary Grade(1-3) Pgm	303,063	1,389,712,417	26,033,160	1,415,745,577	258,038,983	1,157,706,594	17,827.26	878.46	673.46	275.52										
Primary Grd Early Intrv(1-3) Pgm	52,680	362,214,613	4,524,860	366,739,473	66,826,586	299,912,887	4,788.82	152.69	117.06	47.89										
Upper Elementary Grd(4-5) Pgm	197,156	690,193,816	13,883,749	704,077,565	126,826,401	577,251,164	8,572.01	571.48	438.11	179.23										
UppElem Grd Early Intrv(4-5)	34,724	238,646,241	2,445,146	241,091,387	44,006,289	197,085,098	3,156.46	100.64	77.16	31.56										
Middle Grade(6-8) Pgm	534	1,676,553	37,569	1,714,122	386,145	1,327,977	23.22	1.55	1.19	0.49										
Middle School(6-8) Pgm	313,886	1,243,425,307	22,104,140	1,265,529,447	224,396,691	1,041,132,756	15,694.16	909.82	697.50	285.35										
High School Gen Educ(9-12)	347,931	1,144,123,668	39,524,673	1,183,648,341	211,764,651	971,883,690	15,127.37		773.16	316.30										
CTAE(9-12) PGM	77,242	291,404,705	25,349,431	316,754,136	53,297,577	263,456,559	3,861.85		171.63	70.22										
Students with Disab Cat I	24,071	212,069,776	5,993,639	218,063,415	40,893,260	177,170,155	3,009.38			21.89										
Students with Disab Cat II	10,159	111,559,126	1,334,352	112,893,478	19,150,069	93,743,409	1,562.92			9.24										
Students with Disab Cat III	60,286	855,734,226	12,310,163	868,044,389	152,077,176	715,967,213	12,057.00			54.81										
Students with Disab Cat IV	11,643	276,677,435	4,915,796	281,593,231	48,063,720	233,529,511	3,879.00			10.58										
Students with Disab Cat V	15,132	135,761,905	6,389,767	142,151,672	23,876,714	118,274,958	1,890.88			13.75										
Gifted Student Category VI	108,039	641,771,869	10,901,244	652,673,113	119,819,661	532,853,452	9,003.16			98.22										
Remedial Education Pgm	26,730	131,863,599	1,535,040	133,398,639	26,514,183	106,884,456	1,781.67		59.39	24.30										
Alternate Education Pgm	20,278	99,309,867	1,427,969	100,737,836	17,983,382	82,754,454	1,351.87		45.06	18.43										
Eng Spkrs of Other Lang.(ESOL)	22,579	230,909,711	1,296,998	232,206,709	41,874,348	190,332,361	3,225.57		50.17	20.53										
Spec Ed. Itinerant				731,125	133,211	597,914														
Spec Ed. Supplemental Speech				6,544,354	1,092,316	5,452,038														
TOTAL DIRECT INSTRUC.	1,747,005	8,783,338,305	189,454,068	8,980,067,852	1,610,670,782	7,369,397,070	115,375.	2,614.64	3,372.49	1,588.20	Supt.	Asst Supt.	Prin.	Asst Prin.	Secy.	Accnt.	VT/SW	Psych.	Sp Ed Ldr	Media Center
INDIRECT COST																				
Central Admin		251,572,651	164,810	251,737,461	43,692,803	208,044,658					178.00	558.00			178.00	178.00	705.72	705.72	1,146.	
School Admin		449,072,203	12,171,396	461,243,599	82,849,270	378,394,329							2,270.00	2,817.11	3,434.07					
Facility M & O			520,599,355	520,599,355	93,333,065	427,266,290														
Sub Total (INDIRECT COST)		700,644,854	532,935,561	1,233,580,415	219,875,138	1,013,705,277					178.00	558.00	2,270.00	2,817.11	3,612.07	178.00	705.72	705.72	1,146.	
MEDIA CENTER PGM.		211,017,224	24,378,503	235,395,727	42,392,721	193,003,006														2,995.64
20 DAYS ADDITIONAL INSTRUCTION		69,928,326		69,928,326	12,566,072	57,362,254														
STAFF & PROFESSIONAL DEV				40,259,083	7,207,121	33,051,962														
PRINCIPAL STAFF & PROF. DEV				696,276	125,212	571,064														
MIDTERM HOLD HARMLESS																				
Amended Formula Adjustment						.0														
Charter System Adjustment				28,813,307		28,813,307														
QBE FORMULA EARNINGS		9,764,928,709	746,768,132	10,588,740.	1,892,837,046	8,695,903,940	115,375.	2,614.64	3,372.49	1,588.20	178.00	558.00	2,270.00	2,817.11	3,612.07	178.00	705.72	705.72	1,146.	2,995.64
CATEGORICAL GRANTS							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 2019 (HB 684). 3. Teacher Retirement is funded at 20.90% in QBE in FY 2019 (HB 684).												
Pupil Transportation Pgm (Includes 8827 Drivers and bus replacement funds of 0)				130,743,969		130,743,969														
Sparsity - Regular				5,770,740		5,770,740														
Nursing Services				37,488,146		37,488,146														
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				10,762,743.		8,869,906,795														
Education Equalization Funding Grant				615,316,420		615,316,420														
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				11,378,060.		9,485,223,215														
Charter Commission Admin - State						-4,595,259														
Military Counselors						445,148														
DCH Direct Payment						0														
State Commission Charter Supplement				138,583,460		138,583,460														
TOTAL FUNDING ON THIS ALLOTMENT SHEET				11,516,643.		9,619,656,564														
							Total T&E	3,918,691,076	includes T&E	2,732,028,116	and HI	1,186,662,960								

17.2%
14.8%
15.0%

Most errors in funding come from under-reporting EIP

OFFICIAL

Georgia State Department Of Education

Earnings Sheet for FY 2019

School System: 684 - Jones County

FY19 Initial Amendment #3

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	285	1,741,155	22,273	1,763,428	165,335	1,598,093	19.00		0.63	0.26
Kindergarten Early Intr Pgm	45	358,302	3,517	361,819	33,923	327,896	4.09		0.10	0.04
Primary Grade(1-3) Pgm	963	4,772,787	82,721	4,855,508	455,242	4,400,266	56.65	2.79	2.14	0.88
Primary Grd Early Intrv(1-3) Pgm	63	466,743	5,412	472,155	44,268	427,887	5.73	0.18	0.14	0.06
Upper Elementary Grd(4-5) Pgm	642	2,428,860	45,210	2,474,070	231,964	2,242,106	27.91	1.86	1.43	0.58
UppElem Grd Early Intrv(4-5)	40	296,345	2,817	299,162	28,049	271,113	3.64	0.12	0.09	0.04
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00
Middle School(6-8) Pgm	1,120	4,795,566	78,872	4,874,438	457,017	4,417,421	56.00	3.25	2.49	1.02
High School Gen Educ(9-12)	1,035	3,685,190	117,538	3,802,728	356,536	3,446,192	45.00		2.30	0.94
CTAE(9-12) PGM	311	1,262,046	102,016	1,364,062	127,892	1,236,170	15.55		0.69	0.28
Students with Disab Cat I	56	538,919	13,942	552,861	51,835	501,026	7.00			0.05
Students with Disab Cat II	19	224,739	2,496	227,235	21,305	205,930	2.92			0.02
Students with Disab Cat III	212	3,247,818	43,188	3,291,006	308,558	2,982,448	42.40			0.19
Students with Disab Cat IV	47	1,200,726	19,854	1,220,580	114,439	1,106,141	15.67			0.04
Students with Disab Cat V	69	664,025	29,147	693,172	64,990	628,182	8.63			0.06
Gifted Student Category VI	206	1,326,386	20,786	1,347,172	126,308	1,220,864	17.17			0.19
Remedial Education Pgm	14	74,677	804	75,481	7,077	68,404	0.93		0.03	0.01
Alternate Education Pgm	62	330,714	4,366	335,080	31,416	303,664	4.13		0.14	0.06
Eng.Spkr.of Other Lang.(ESOL)	0	0	0	0	0	0	0.00		0.00	0.00
Spec Ed. Itinerant				2,389	224	2,165				
Spec Ed. Supplemental Speech				5,718	536	5,182				
TOTAL DIRECT INSTRU.	5,189	27,414,998	594,959	28,018,064	2,626,914	25,391,150	332.42	8.20	10.18	4.72

State	JCSS
	FY19 FY09
17.2%	13.6% 9.1%
14.8%	6.1% 5.5%
15.0%	5.9% 4.0%

If State Avg:

K EIP = 57 = +12
 3-5 EIP = 152 = +89
 4-5 EIP = 102 = +62

12 x \$1,853 = 22,236
 89 x \$2,453 = 218,317
 62 x \$3,625 = 224,750

Total \$465,303

Potential Add'l Funding

Statewide Remedial Average = 4% x (MS+HS FTE)
 4% x (1,120 + 1,035) = 4% x 2,255 = 90 = +76
 Remedial Funding Excess Over MS Funding = \$1,000

} 76x\$1,000 = \$76,000

QBE Funding

- ▶ T&E (Training & Experience)
- ▶ Program Funding
- ▶ Local Fair Share

Local Fair Share

- ▶ The QBE Act of 1985 specifically required local systems to contribute funding in an amount equal to five mills of local property taxes.
 - ▶ This amount was known as the “Local Fair Share” or the “Required Local Effort”

Local Fair Share

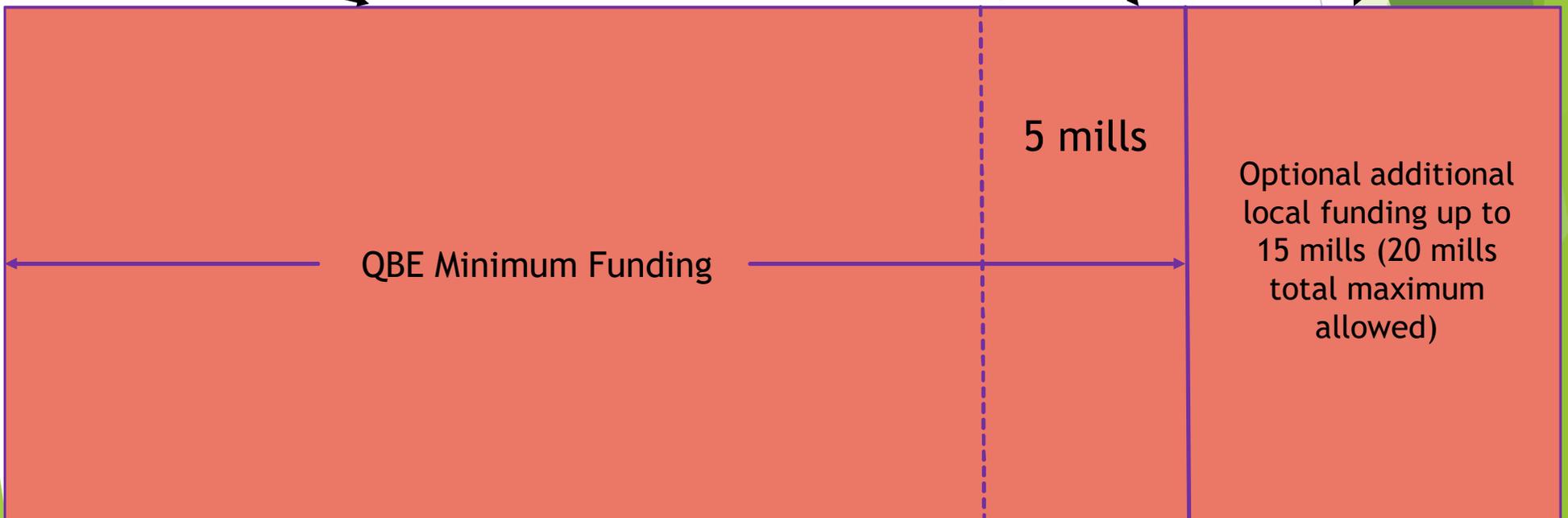
- ▶ Once a total amount of QBE earnings is calculated, the Local Fair Share is deducted to arrive at the total state funding.
 - ▶ Q. What happens to Local Fair Share when a district's tax digest increases?
 - ▶ A. It increases.

Local Fair Share

State's Responsibility

Local School System's Responsibility

Optional Enhanced Local Funding



State Revenues

- ▶ QBE Funding
- ▶ **Miscellaneous Grants**
- ▶ Mid-Term Adjustment



Miscellaneous Grants & Other

- ▶ Equalization
- ▶ Sparsity
- ▶ Charter System
- ▶ Nurses
- ▶ Transportation



Equalization

- ▶ There are wide variations in districts' ability to raise money through millage increases.
 - ▶ 1 mill of tax in Bleckley Co (FY16) = \$250,445
 - ▶ 5 mills of tax / FTE = \$109.76
 - ▶ 1 mill of tax in Forsyth Co (FY16) = \$9,136,428
 - ▶ 5 mills of tax / FTE = \$1,115.16
- ▶ Q. How many local mills would it take Bleckley to equal Forsyth County? 50.8 mills

Equalization

- ▶ When comparing local effort per student, the differences are even greater:
- ▶ Local taxes per FTE (FY16):
 - ▶ Bleckley Co.: $\$3,396,384 / 2,330 = \$1,457.68$
 - ▶ Forsyth Co.: $\$154,108,694 / 42,693 = \$3,609.69$
- ▶ Q. Which district values education more?

Equalization

- ▶ The Equalization Grant was created to help districts with lower digests (and therefore lower capacity to tax) make tax effects more “equal.” The original goal was to “equalize” all mills above 5 so every district’s local taxes above 5 mills would be the same when the grant was added.

Equalization

- ▶ In 2012, HB824 was passed to change how the Equalization Grant is calculated.
- ▶ Without getting into the politics of the change, the new law had a tremendous impact on many school systems in the state.

Equalization

- ▶ The old formula reflected total Equalization Grants for FY12 of \$640,582,592
- ▶ Actual Funded in FY12: \$435,821,007
- ▶ The Governor/Legislature wanted a formula that would generate grants totaling the FY12 funded amount (in FY10, FY11, & FY12, funding was 2/3).
- ▶ HB824 Did just that.

Equalization

Old Formula (FY12 & prior)

- ▶ Total Adjusted Digest / Weighted Avg FTE
- ▶ All Districts Ranked “Richest” to “Poorest”
- ▶ Top 25% Richest (45 Districts) Get \$0 Equalization Grant
- ▶ All Others (135 Districts) Receive Grant based upon State Avg Wealth per FTE vs District Weighted Avg Wealth per FTE
- ▶ Grant Calculated on Difference in Wealth/FTE x Mills above 5 x Weighted FTE

New Formula (FY13 - present)

- ▶ Total Adjusted Digest / Weighted Avg FTE
- ▶ All Districts Ranked “Richest” to “Poorest”
- ▶ Top 5% (9 Districts) and Bottom 5% (Districts) Removed to Calculate State Average Wealth per FTE
- ▶ Only Districts with Weighted Avg Wealth/FTE Below State Avg Wealth/FTE Would Qualify
- ▶ Grant Calculated on Difference in Wealth/FTE x Eff. Mills above 5 x Weighted FTE
- ▶ **FY20: 119 Districts will receive \$693,418,797**

Why Does HCS Get Equalization?

Districts Ranked 61 and greater receive Equalization in FY20

- ▶ For FY20 (using 2017 digest), Heard Co. Schools rank 77th in the state in “wealth.”

- ▶ Wealth=Total Digest/Weighted FTE

- ▶ Wealth = Net Eligible Digest / Weighted FTE

- ▶ \$ 362,387,035 / 2,759 = \$131,347

- ▶ Cutoff for Equalization: \$151,230

- | | |
|-----------------|----------------|
| 1. Burke | 11. Hancock |
| 2. Rabun | 12. Union |
| 3. Towns | 13. Talbot |
| 4. Greene | 14. Fulton |
| 5. Atlanta City | 15. Dawson |
| 6. Fannin | 16. Taliaferro |
| 7. Baker | 17. Twiggs |
| 8. Putnam | 18. Stewart |
| 9. Clay | 19. Monroe |
| 10. Glynn | 20. Marietta |
| 11. Chatham | City |

Equalization Calculation - HCS

FY20 Equalization - District Name & Rank: Heard County 77th

District Adjusted NET Digest - 2017		\$362,387,035	A
District Weighted FTE - FY18		2,759	B = B1+B2
District Average Wealth/WFTE		\$131.35	C=A/B/1000
State Average Wealth/WFTE		\$151.23	D
Difference		\$19.88	E=D-C
Total Local Taxes Collected	\$	7,258,215	F
Effective Mills		20.03	G = F/A*1000
Effective Mills - 5 mills		15.00	H = G - 5.0 (Max 15)
Equalization Amount per WFTE		\$298.23	I = H*E
WFTE (Budget Year) - FY20		2,743	J = J1+J2
Total Equalization - FY20		\$818,190	K = I * J

Equalization Calculation - Heard

Equalization Summary - FY19 - District: Heard Rank: 63rd

District Adjusted NET Digest - 2017		\$360,966,341	A
District Weighted FTE - FY17		2643	B
District Average Wealth/WFTE		\$136.57	C=A/B/1000
State Average Wealth/WFTE		\$144.82	D
Difference		\$8.25	E=D-C
Total Local Taxes Collected	\$	6,953,570.57	F
Effective Mills		19.26	G = F/A*1000
Effective Mills - 5 mills		14.26	H = G - 5.0
Equalization Amount per WFTE		\$117.61	I = H*E
WFTE (Budget Year)		2777	J (rounded # shown)
Total Equalization - FY19		\$327,648	K = I * J

Why Does Gwinnett Get Equalization?

Equalization Summary - Gwinnett - FY20

District Adjusted NET Digest - 2017	\$33,352,424,030 A
District Weighted FTE - FY18	261,812 B
District Average Wealth/WFTE	\$127.39 C=A/B/1000
State Average Wealth/WFTE	\$151.23 D
Difference	\$23.84 E=D-C
Total Local Taxes Collected	\$622,462,830 F
Effective Mills	18.66320 G = F/A*1000
Effective Mills - 5 mills	13.66320 H = G - 5.0
Equalization Amount per WFTE	\$325.70 I = H*E
WFTE (Budget Year) - FY20	265,313 J (rounded # shown)
Total Equalization - FY20	\$86,413,384 K = I * J

Equalization

- Grant Allocated to 119 Districts in FY20. Total Amount = \$693,418,797
(Avg = \$5,827,049)
- Ten Highest Districts: Gwinnett, Clayton, Houston, Paulding, Newton, Rockdale, Dougherty, Henry, Effingham, Douglas: \$295,626,175
- Average Excluding Top 10: \$3,654,018
- Highest: Gwinnett \$ 86,413,384
- Lowest: Quitman \$ 135,850
- Median: Lanier \$ 3,154,524

School Funding Is Driven By

FTE

Equalization Is Driven By

W**F****T****E**

Equalization Is Driven By

WFTE
Wealth
Millage Rate

Miscellaneous Grants & Other

- ▶ Equalization
- ▶ **Sparsity**
- ▶ Charter System
- ▶ Nurses
- ▶ Transportation



Sparsity Grants

- ▶ This grant is awarded to 45 systems in FY19 in amounts ranging from \$5,723 to \$396,765.
- ▶ The largest system to receive a Sparsity Grant in FY19 has FTE of 1,660 (Telfair County).

Miscellaneous Grants & Other

- ▶ Equalization
- ▶ Sparsity
- ▶ Charter System
- ▶ Nurses
- ▶ Transportation

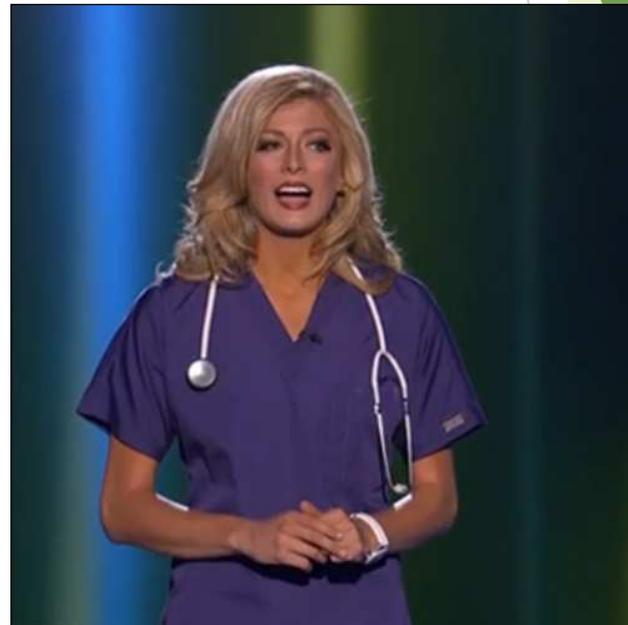


Charter System Grants

- ▶ This grant was originally calculated to be \$100 per FTE for all charter systems. For FY20, the amount is \$87.75 per FTE.

Miscellaneous Grants & Other

- ▶ Equalization
- ▶ Sparsity
- ▶ Charter System
- ▶ **Nurses**
- ▶ Transportation



Nurses—Minimum of \$45,000

- ▶ §20-2-186 (5) Each local system shall earn funding for one nurse for every 750 full-time equivalent students at the elementary school level and one nurse for every 1,500 full-time equivalent students at the middle and high school levels. Such funding shall have a ratio of one registered professional nurse to five licensed practical nurses. Such funding shall be based on a contract length of 180 days and shall be sufficient to pay 50 percent of the average salary and benefits, as determined by the Department of Education, for a registered professional nurse or for a licensed practical nurse; provided, however, that such amount shall be phased in so that, in Fiscal Year 2013, such amount shall be 40 percent and, in Fiscal Year 2014, such amount shall be 45 percent. Local school systems shall not be required to provide any local matching funds for school nurses to receive funds pursuant to this paragraph. Local school systems that do not meet the minimum full-time equivalent student counts set out in this paragraph shall receive a base amount of funding. Each local school system shall expend 100 percent of the funds earned pursuant to this paragraph for salaries and benefits for school nurses.

Miscellaneous Grants & Other

- ▶ Equalization
- ▶ Sparsity
- ▶ Charter System
- ▶ Nurses
- ▶ Transportation



Transportation Funding

- ▶ Funding for Pupil Transportation is based upon miles driven and students transported, resulting in funding for a specified number of drivers.
 - ▶ The funding amount varies, with approximately \$13,500 - \$14,100 per driver as a good budget figure.
 - ▶ For a system with flat growth, budgeting the same as the current year is probably a good estimate.

Austerity (Amended Formula Adjustment)

- ▶ Despite QBE as a law without language that allows for adjustments “depending upon state allocation,” the state has reduced funding since 2003 in the form of “Amended Formula Adjustments,” also known as “Austerity Reductions.”

State of Georgia

Historical Education Funding Analysis

	Total Funds (including Austerity, Equalization & ARRA)	Austerity	Equalization	Equalization Cut	ARRA	Total Cut (Austerity + Equalization Cut + ARRA)	Total FTE	Total Funds Per FTE	Total Funds/FT E w/o Austerity, Eq. Cut & ARRA	Amt Each Child Was Cut by State,
2002	5,605,071,148	0	255,947,743			0	1,447,332	3,873	3,873	0
2003	5,613,243,277	(134,933,642)	268,203,932			(134,933,642)	1,472,992	3,811	3,902	92
2004	5,542,119,091	(283,478,659)	288,182,775			(283,478,659)	1,498,777	3,698	3,887	189
2005	5,684,323,568	(332,838,099)	345,166,675			(332,838,099)	1,528,133	3,720	3,938	218
2006	6,078,429,085	(332,835,092)	384,564,129			(332,835,092)	1,566,284	3,881	4,093	212
2007	6,786,046,457	(169,745,895)	432,240,056			(169,745,895)	1,607,894	4,220	4,326	106
2008	7,274,169,405	(142,959,810)	485,779,211			(142,959,810)	1,627,660	4,469	4,557	88
2009	7,012,461,088	(495,723,830)	556,507,936		157,931,185	(337,792,645)	1,630,671	4,300	4,508	207
2010	6,905,342,348	(1,355,168,599)	660,846,267	(224,308,111)	629,602,362	(949,874,348)	1,641,396	4,207	4,786	579
2011	6,891,237,454	(1,089,521,696)	662,323,826	(225,190,101)	126,169,757	(1,188,542,040)	1,650,981	4,174	4,894	720
2012	5,715,297,547	(1,147,859,436)	661,300,877	(225,142,298)		(1,373,001,734)	1,656,992	3,449	4,278	829
2013**	6,880,693,765	(1,143,762,797)	832,098,123	(395,939,536)		(1,539,702,333)	1,656,992	4,153	5,082	929
2014	6,544,328,491	(1,061,127,407)	475,324,163			(1,061,127,407)	1,700,688	3,848	4,472	624
2015	7,774,472,979	(746,769,852)	479,385,099			(746,769,852)	1,723,663	4,510	4,944	433
2016	8,309,364,719	(466,769,851)	507,107,607			(466,769,851)	1,736,628	4,785	5,054	269
2017	8,689,776,426	(167,243,775)	498,726,526			(167,243,775)	1,744,714	4,953	5,049	96
2018	9,089,714,877	(166,769,853)	584,560,457			(166,769,853)	1,744,714	5,210	5,305	96
	116,396,091,725	(9,237,508,293)	8,378,265,402	(1,070,580,046)	913,703,304	(9,394,385,035)				

**Equalization amounts are prior to HB824.

Funded Positions

School System: State		FY 17 INITIAL Amendment #2						Earnings (\$)				Earned Positions Grades K-12				THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$2,463.43					
DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL 5 MILLS	STATE FUNDS	Teacher	Subj. Spec	Couns.	Tech. Spec	Supt.	Asst Supt	Prin.	Asst Prin.	Secty.	Acctt.	VT/SW	Psych.	Sp Ed Ldr	Media Center	
Kindergarten Pgm	106,811	568,230,515	8,347,272	576,577,787	103,504,923	473,072,864	7,120.73		237.35	97.10											
Kindergarten Early Intv Pgm	17,321	120,249,506	1,353,672	121,603,178	20,896,398	100,706,780	1,574.64		38.49	15.75											
Primary Grade(1-3) Pgm	327,891	1,400,409,770	28,166,033	1,428,575,803	254,477,766	1,174,098,037	19,287.87	950.45	728.63	298.07											
Primary Grd Early Intv(1-3) Pgm	45,185	290,201,480	3,881,482	294,082,962	52,704,702	241,378,260	4,107.73	130.98	100.41	41.07											
Upper Elementary Grd(4-5) Pgm	199,007	648,212,840	14,014,144	662,226,984	117,112,831	545,113,953	8,652.45	576.85	442.23	180.90											
Upper Elem Grd Early Intv(4-5)	25,881	166,385,614	1,822,567	168,208,181	30,426,722	137,781,459	2,362.82	75.02	57.51	23.53											
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00											
Middle School(6-8) Pgm	312,455	1,152,366,451	22,003,258	1,174,369,709	204,523,590	969,846,119	15,622.73	905.70	694.33	284.03											
High School Gen Educ(9-12)	348,463	1,066,207,911	39,585,769	1,105,793,680	193,531,746	912,261,934	15,150.52		774.35	316.77											
CTAE(9-12) PGM	74,137	260,526,925	24,331,701	284,858,626	47,871,492	236,987,134	3,706.85		164.75	67.39											
Students with Disab Cat I	21,630	177,144,722	5,384,999	182,529,721	33,578,541	148,951,180	2,703.75			19.66											
Students with Disab Cat II	9,578	97,972,206	1,258,076	99,230,282	16,503,312	82,726,970	1,473.54			8.71											
Students with Disab Cat III	57,229	756,594,158	11,686,142	768,280,300	132,547,164	635,733,136	11,445.80			52.02											
Students with Disab Cat IV	11,024	243,760,803	4,656,776	248,417,579	41,919,307	206,498,272	3,674.67			10.02											
Students with Disab Cat V	14,618	122,160,159	6,174,892	128,335,051	21,281,537	107,053,514	1,827.25			13.29											
Gifted Student Category VI	102,962	569,154,082	10,388,754	579,542,846	103,140,381	476,402,465	8,580.17			93.60											
Remedial Education Pgm	22,208	98,880,529	1,275,626	100,156,155	18,835,103	81,321,052	1,480.53			20.19											
Alternate Education Pgm	19,765	90,041,904	1,391,861	91,433,765	15,237,832	76,195,933	1,317.67		43.92	17.97											
Eng. Spkrs of Other Lang.(ESOL)	19,387	181,664,850	1,113,563	182,778,413	32,135,747	150,642,666	2,769.57			17.62											
Spec Ed. Itinerant				788,563	131,206	657,357															
Spec Ed. Supplemental Speech				5,234,418	851,378	4,383,040															
TOTAL DIRECT INSTRUC.	1,735,552	8,010,164,235	186,836,587	8,203,023,803	1,441,211,678	6,761,812,125	112,849.	2,639.00	3,281.97	1,577.69											
INDIRECT COST																					
Central Admin		229,430,198	173,415	229,603,613	39,537,840	190,065,773					180.00	556.00			180.00	180.00	701.34	701.34	1,085.		
School Admin		416,579,493	12,123,357	428,702,850	75,596,454	353,106,396							2,265.00	2,786.44	3,422.88						
Facility M & O			517,194,914	517,194,914	90,417,909	426,777,005															
Sub Total (INDIRECT COST)		646,009,691	529,491,686	1,175,501,377	205,552,203	969,949,174					180.00	556.00	2,265.00	2,786.44	3,602.88	180.00	701.34	701.34	1,085.		
MEDIA CENTER PGM.		195,898,413	24,259,911	220,158,324	38,810,180	181,348,144														2,987.07	
20 DAYS ADDITIONAL INSTRUCTION		65,304,888		65,304,888	11,505,416	53,799,472															
STAFF & PROFESSIONAL DEV				38,686,516	6,755,789	31,930,727															
PRINCIPAL STAFF & PROF. DEV				680,862	120,749	560,113															
MIDTERM HOLD HARMLESS																					
Amended Formula Adjustment						(166,769,853)															
Charter System Adjustment				17,705,893		17,705,893															
QBE FORMULA EARNINGS		8,917,377,227	740,588,184	9,721,061,663	1,703,956,015	7,850,335,795	112,849.	2,639.00	3,281.97	1,577.69	180.00	556.00	2,265.00	2,786.44	3,602.88	180.00	701.34	701.34	1,085.	2,987.07	
CATEGORICAL GRANTS																					
Pupil Transportation Pgm (Includes 8827 Drivers and bus replacement funds of 0)				128,879,014		128,879,014															
Sparcity - Regular				5,411,222		5,411,222															
Nursing Services				34,852,435		34,852,435															
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				9,890,204,334		8,019,478,466															
Education Equalization Funding Grant				498,726,526		498,726,526															
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				10,388,930,860		8,518,204,992															
Charter Commission Admin - State						-3,845,556															
One Time QBE Adjustment						0															
DCH Direct Payment						0															
State Commission Charter Supplement				81,658,174		81,658,174															
TOTAL FUNDING ON THIS ALLOTMENT SHEET				10,470,589,034		8,596,017,610															
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(PMPM) of \$945.00, for an annual funding amount of \$11,340 in QBE under appropriation in FY 2017 (HB 751). 3. Teacher Retirement is funded at 14.27% in QBE in FY 2017 (HB 751).																				
Total T&E	3,597,131,656	includes T&E		2,463,789,376	and HI		1,133,342,280														

State Revenues

- ▶ QBE Funding
- ▶ Miscellaneous Grants
- ▶ **Mid-Term Adjustment**



Mid-Term Adjustment

- ▶ An INITIAL allotment sheet is released in April or May, and it reflects the funding for the next fiscal year.
- ▶ After the October FTE count, the state recalculates QBE earnings for the fiscal year.
 - ▶ If the system earns more QBE funding, the state gives the system a “mid-term adjustment.” Additional funding is provided to the system once the state legislature approves its mid-year supplemental, or Amended Budget.
 - ▶ If the system earns less QBE funding, the system is “held harmless,” meaning funding will remain as on the initial allotment sheet.

Simple Mid-Term Adjustment

▶ Original QBE Earnings:	\$7,756,296
▶ Original FTE Estimate:	1,423
▶ Per-Student Earnings:	\$ 5,451
▶ Projected FTE:	1,445
▶ Student Growth:	22 students
▶ Mid-Term Adjustment:	\$119,922 (22 x \$5,451)
▶ Good Estimate:	\$100,000 just to be conservative

New Budget Reporting Requirement HB65 (OCGA § 20-2-167.1)

(b) Each governing body shall hold **at least two public meetings**, which shall not occur within the same week, for the purpose of providing an opportunity for public input on its proposed annual operating budget **before adopting any budget**; provided, however, that any other public meeting or hearing held that is related to the budget as required by law shall satisfy all or a portion of such requirement. The governing body of a charter school with a state-wide attendance zone and students residing in 25 percent or more of Georgia's counties or in three or more counties which are not geographically contiguous shall conduct one such public meeting virtually and one such public meeting in the county in which its primary business office is located. The public meetings shall be advertised in a local newspaper of general circulation which shall be the same newspaper in which other legal announcements of the board of education are advertised.

New Budget Reporting Requirement HB65 (OCGA § 20-2-167.1)

(c) A **summary of the annual operating budget** proposed by the governing board and the annual operating budget adopted by the governing board **shall be posted** on a publicly available area of such governing body's **website**. The summary of the annual operating budget adopted by the governing body shall be maintained on such publicly available area of the website until the annual operating budget for the next fiscal year is adopted by the governing body. In the event a governing body elects to post the line item detailed proposed and adopted annual operating budgets on a publicly available area of its website, it shall be deemed in compliance with this subsection.

New Budget Reporting Requirement HB65 (OCGA § 20-2-167.1)

(d) **Upon request, each governing body shall provide to any person an electronic copy of the line item detailed adopted annual operating budget in a format suitable for analysis at no cost within three business days of such request, and the summary of the budget required by subsection (c) of this Code section shall give notice of such right.**

(e) **The provisions of this Code section shall not be construed to apply to the operating budget or accounting records of a nonprofit corporation itself that operates a charter school."**

Notice of Budget Adoption – NOTE DATE CHANGE

In accordance with O.C.G.A. §20-2-167.1, the Bleckley County Board of Education will provide an opportunity for public input on its proposed annual operating budget for the 2019-2020 school year. Such input may occur at the regularly-scheduled May board meeting on May 23, 2019, at 7 PM at the BCHS Auditorium located at 242 E. Dykes Street, Cochran, GA 31014 where the tentative budget will be adopted. Input will also be taken at the regularly-scheduled June board meeting on June 11, 2019 at 7 PM at the Board Offices where the final budget will be adopted. All proposed budget information, including line item details, may be found on the school district's website: <http://www.bleckley.k12.ga.us> and more specifically at: <https://tinyurl.com/y35ufhnk>

In accordance with State Board Rule 160-5-2-.23, the Bleckley County Board of Education presents the budget to be approved on June 11, 2019. In accordance with O.C.G.A. §20-2-167.1, opportunities for public input are provided at the May 23, 2019 and the June 11, 2019 Regular Board Meetings.

In accordance with State Board Rule 160-5-2-.23, the Bleckley County Board of Education presents the budget to be approved on June 11, 2019. In accordance with O.C.G.A. §20-2-167.1, opportunities for public input are provided at the May 23, 2019 and the June 11, 2019 Regular Board Meetings.

Bleckley County Board of Education

FY20 Tentative Budget

Statement of Revenues, Expenditures and Changes in Fund Balances For the Fiscal Year Ended June 30, 2020

	Total All Funds	General Fund	SPLOST Fund	Other Govern- mental Funds
Beginning Fund Balance	5,592,594	5,143,168	0	449,426
Local Taxes	3,859,323	3,859,323	0	0
State	21,752,196	19,335,465	0	685,000
Other	4,969,324	75,000	1,074,000	3,820,324
Total Receipts	30,580,843	23,269,788	1,074,000	4,505,324
Payments				
Instruction	17,686,224	15,633,734	0	2,052,490
Pupil Services	923,829	868,838	0	54,991
Improvement of Instr. Services	83,466	45,768	0	37,698
Professional Development	287,185	166,456	0	120,729
Educational Media Services	311,891	311,891	0	0
Federal Grant Administration	169,656	76,185	0	93,471
General Administration	741,867	715,964	0	25,903
School Administration	1,633,328	1,587,591	0	45,737
Support Services - Business	207,868	207,868	0	0
Maintenance and Operation	2,028,624	1,977,783	0	50,842
Student Transportation	1,752,773	1,646,078	0	106,695
Other Support Services	2,166,104	169,678	0	1,996,426
Facilities Acquisition and Const.	3,222,000	416,269	1,074,000	0
Total Payments	31,214,816	23,824,104	1,074,000	4,584,981
Change in Fund Balance	(633,973)	(554,316)	0	(79,657)
Ending Fund Balance	4,958,621	4,588,852	0	369,769

Part 1 of the Budget Process

- ▶ Developing the Process and Educating the Decision-Makers



State Board Rule 160-5-2-.23

Rule Number: 160-5-2-.23

Financial Management for Georgia Local Units of Administration

(1) REQUIREMENTS

- (a) Local units of administration shall comply with procedures prescribed in the [Financial Management for Georgia Local Units of Administration](#), copies of which are available from the department.

- (b) Local units of administration shall adhere to generally accepted governmental accounting principles.

Georgia Department Of Education

Date Adopted: 3/9/1995
Effective Date: 3/29/1995

Policy Code	Description
DIA	Accounting System
Georgia Code	Description
O.C.G.A § 20-02-0167	Funding for direct instructional, media center and staff development costs; submission of budget
O.C.G.A § 20-02-0272	RESA board of control; membership; powers and duties

These references are not intended to be part of the rule itself, nor do they indicate the basis or authority for the board to enact this rule. Instead, they are provided as additional resources for those interested in the subject matter of the rule.

Financial Management for GA LEA's (LUA's)

<http://www.gadoe.org/Finance-and-Business-Operations/Financial-Review/Pages/default.aspx>

The screenshot shows a web browser window displaying the Georgia Department of Education (GADOE) website. The address bar shows the URL: www.gadoe.org/Finance-and-Business-Operations/Financial-Review/Pages/LUAS-Manual.aspx. The page features the GADOE logo and the name of the Georgia School Superintendent, Richard Woods. A navigation menu includes links for Offices & Divisions, Programs & Initiatives, Data & Reporting, Learning & Curriculum, State Board & Policy, Finance & Operations, and Contact. The breadcrumb trail indicates the current location: Home > Finance and Business Operations > Financial Review > LUAS Manual. On the left, a sidebar menu lists 'Financial Review' and 'Financial Management of Georgia LUAS Manual'. The main content area is titled 'LUAS Manual' and contains a table of contents with sections for Introduction, Preface, and Section I - Generally Accepted Accounting and Financial Reporting Principles, which includes chapters 1 through 19. A 'Contact Information' section on the right provides details for Amy Rowell, Director of Financial Review.

www.gadoe.org/Finance-and-Business-Operations/Financial-Review/Pages/LUAS-Manual.aspx

Richard Woods, Georgia's School Superintendent

Offices & Divisions - Programs & Initiatives - Data & Reporting - Learning & Curriculum - State Board & Policy - Finance & Operations - Contact -

Home > Finance and Business Operations > Financial Review > LUAS Manual

Financial Review

- Financial Management of Georgia LUAS Manual
- Preparing Basic Financial Statements
- School System Financial Information
- state Education Finance Study Commission

LUAS Manual

- Introduction | Latest Changes
- Preface
- How to Use This Manual

Section I - Generally Accepted Accounting and Financial Reporting Principles

- Chapter 1 - Introduction to LUA Accounting
- Chapter 2 - Basic Accounting Theory
- Chapter 3 - Double Entry Accounting
- Chapter 4 - Accounting Records
- Chapter 5 - Principles of Accounting
- Chapter 6 - Fund Accounting
- Chapter 7 - Summary of the Basis of Accounting/Measurement Focus
- Chapter 8 - Budgetary Accounting
- Chapter 9 - Revenue and Receipt Accounting
- Chapter 10 - Expenditure and Disbursement Accounting
- Chapter 11 - Payroll Accounting
- Chapter 12 - Inventory Accounting for Consumable Supplies
- Chapter 13 - Interfund Activities
- Chapter 14 - Capital Projects Funds
- Chapter 15 - Debt Service Funds
- Chapter 16 - Capital Assets
- Chapter 16A - Intangible Assets
- Chapter 17 - Long Term Debt
- Chapter 18 - Enterprise Funds
- Chapter 19 - Internal Service Funds

Contact Information

Amy Rowell
Director of Financial Review
Department of Education
205 Jesse Hill Jr. Drive
1652 East Tower
Atlanta, GA 30334
(404) 656-6754
FAX (404) 657-5512

Financial Rule #1

- ▶ All school districts, regardless of size, demographics, and other differentiating factors must...
- ▶ have a finance director and financial staff that are honest above reproach.



Assembling the Budget

- ▶ Estimate your expenditures
- ▶ Project your revenues
- ▶ Balance the budget by
 - ▶ 1. Increasing or decreasing revenues
 - ▶ 2. Increasing or decreasing expenditures
 - ▶ 3. Some combination of 1. and 2.

Assembling the Budget

- ▶ The Lazy Budget
 - ▶ Increase all expenditures by x%
 - ▶ Departments get bloated
 - ▶ Managers become guardians of mediocrity
 - ▶ Self-preservation takes precedence over meeting students' needs



Assembling the Budget

- ▶ Using the budget as an integral planning tool
 - ▶ Implementing the system's philosophy
 - ▶ Improving the quality of education

The Budget as a Planning Tool

- ▶ **Effective Budget Processes Incorporate:**
 - ▶ Allowing the Board of Education to use its philosophy and policies to prioritize resources
 - ▶ Allowing the Superintendent and administrators to implement the Board's direction
 - ▶ All guided by the Strategic Planning process
 - ▶ Strategic Financial Planning should be part of the Strategic Planning process

Example: The Board Wants STE(A)M

- ▶ The Superintendent decides the school system needs a space program
- ▶ You discover that the program the Superintendent wants costs more than your system's annual budget
- ▶ The Superintendent is adamant
- ▶ The Board intervenes
- ▶ The Contract Buyout costs \$300,000
 - ▶ Where is that in the budget?



The Budget Calendar

- ▶ **Varies Based Upon Size of the District:**
 - ▶ The smaller the system, the more centralized the budgeting process
 - ▶ Small, rural system = budget developed by Superintendent and Finance Director (bookkeeper)
 - ▶ Large system = budget is ongoing process involving managers and directors throughout the system

The Budget Calendar

- ▶ July-December: Establish budget foundation by discussing broad goals and priorities. BOE and staff engage in short, focused budget educational briefings
- ▶ November: Develop tentative budget estimates for next fiscal year
- ▶ November/December: Comprehensive budget training session for BOE members

The Budget Calendar

- ▶ January: Request from key personnel special budgetary requests
 - ▶ Governor presents budget at opening of General Assembly - funding typically follows Governor's requests with these changes:
 - ▶ If a program is getting cut in Governor's budget, systems may not know until last day of 40-day session (*sine die*) whether or not a program will survive
 - ▶ Even if the program survives, this indicates changes are most likely on the horizon

The Budget Calendar

- ▶ February: Present preliminary zero-based budget figures to BOE at a work session
 - ▶ Present list of special requests, with cost figures
 - ▶ Add Board-approved special requests into budget
- ▶ March-May: Update BOE with latest budget figures
- ▶ May or Early June: Board approves tentative budget
 - ▶ Advertise budget in newspaper (IV-32-60 of Financial Procedures):
(<http://www.gadoe.org/Finance-and-Business-Operations/Financial-Review/Pages/LUAS-Manual.aspx>)
- ▶ June: Board approves budget
 - ▶ If budget won't be approved by June 30, BOE must pass a spending resolution

The Budget Calendar

- ▶ June-July: Advertise tax hearings if necessary in newspaper
 - ▶ O.C.G.A. (Official Code of Georgia Annotated) §48-5-32.1
 - ▶ http://dor.georgia.gov/sites/dor.georgia.gov/files/related_files/document/LGS/Form/Tax_Official/LGS_COMPLIANCE_GUIDE_FOR_PUBLIC_OFFICIALS_AND_LOCAL_GOVERNMENTS REGARDING THE ROLLBACK OF ADVERTISING DIGEST HISTORY AND PUBLIC HEARINGS OF INCREASE IN TAXES.pdf
 - ▶ What constitutes a tax increase?
 - ▶ Any positive percentage on the Rollback

Compensation Benefits - Employer Cost

46.5%
Increase over
2 Years

17.8%
Increase

24.1%
Increase

Georgia K-12 Public Schools Employee Benefits-Historical Analysis

	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Teacher Retirement System (TRS):*												
Employee Portion	5.25%	5.53%	5.53%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
Employer Portion	9.74%	10.28%	10.28%	11.41%	12.28%	13.15%	14.27%	14.27%	16.81%	20.90%	21.14%	19.06%
Public School Employee Retirement System (PSERS):*												
Employee Portion	\$4/mo.	\$4/mo.	\$4/mo.	\$4/mo. or \$10/mo (new employees 7/1/12)								
Employer Portion	11.79/mo.	\$15.60/mo.										
Health Insurance: Certified*												
Employee Portion	Varies	Varies	10% inc	10-30%	10%-30%	Varies	Varies	HRA Same	HRA Same	HRA Same	HRA Same	##
Employer Portion	18.53%**	18.53%	18.53%	\$912/mo.	\$945/mo.							
Health Insurance: Classified												
Employee Portion	Varies	Varies	10% incr.	0%-30% incr each year	Varies	Varies	~ 2% incr.	~ 2% incr.	~ 2% incr.			##
Employer Portion	\$163/mo	\$246/mo.	\$296/mo.	\$446/mo.	\$596/mo.	\$596/mo.	\$746/mo. ¹	\$846/mo. ¹	\$945/mo.			
Medicare												
Employee Portion	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%
Employer Portion	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%
FICA												
Employee Portion	6.20%	4.20%	4.20%	4.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%
Employer Portion	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%

*Employer Portion paid on behalf by state for earned employees at state salary schedule. ##Unknown at print date **Varied throughout year.



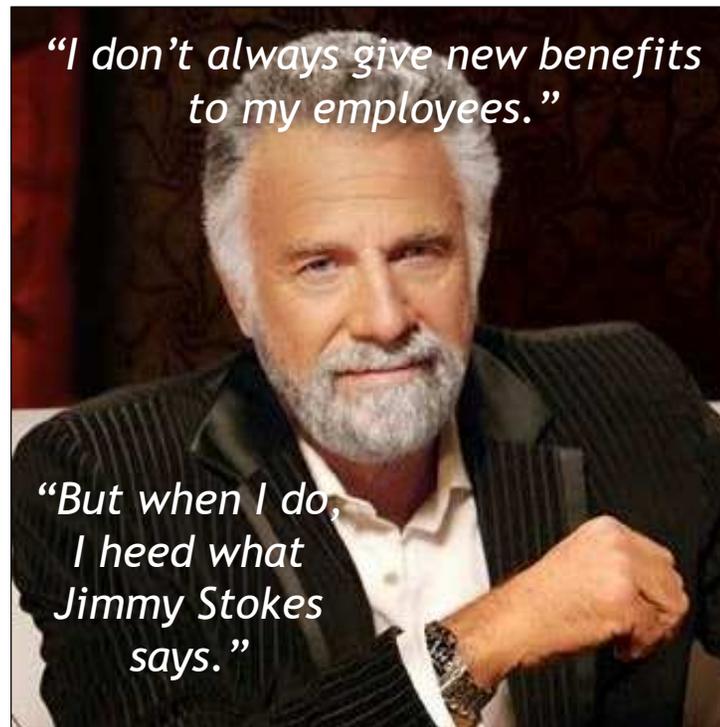
Compensation Benefits

The calculations below provide insight as to the cost to the school system to provide benefits to employees. Each example assumes that employees participate in SHBP.

Bleckley County Schools					
Value of Benefits as of 1/1/19					
1. Classified Employee (PSERS)		2. Classified Employee (TRS)		3. Certified Teacher/Administrator (TRS) T4	
Salary	30,000	Salary	35,000	Salary	45,000
Employer Pays:		Employer Pays:		Employer Pays:	
PSERS (\$15.60/mo.)	187	TRS (20.9% of salary)	7,315	Local Supplement	800
Health Insurance (\$945/mo)	11,340	Health Insurance (\$945/mo)	11,340	TRS (20.9% of salary & suppl)	9,572
Medicare (1.45% of salary)	435	Medicare (1.45% of salary)	508	Health Insurance (\$945/mo)	11,340
FICA (6.2% of salary)	1,860	Life Insurance	18	Life Insurance	18
3% Match on 457(b)	900	3% Match on 457(b)	1,050	Medicare (1.45% of salary)	664.10
LTD (40% Benefit up to \$30k Salary)	45	LTD (40% Benefit up to \$30k Salary)	45	LTD (40% Benefit up to \$30k Salary)	45
Life Insurance	18	Workers Compensation Ins.	1,957	3% Match on 457(b)	1,374
Workers Compensation Ins.	1,677			Workers Compensation Ins.	428
Total	16,462	Total	22,232	Total	24,241
Employer Costs as % of Salary	54.9%	Employer Costs as % of Salary	63.5%	Employer Costs as % of Salary	53.9%



The Big Picture - Benefits



The Big Picture - Benefits

*“A privilege extended
twice becomes a right.”*

*Jimmy Stokes
Former GAEL President*



Privilege vs. Right

1. Pay early in November? In December?
2. Payroll deduct PAGE/GAE dues?
3. Employer-provided life and/or LTD insurance?
4. Dismiss early on the last day of each semester?
5. Pay for extended day (other than Ag)?
6. Leave as soon as buses load on Fridays?
7. Allow teachers to work in rooms on Professional Development days?
8. Pay one week early in January?
9. Others?

Zero-Based Budgeting

- ▶ The worst reason to do anything:

“Because that’s the way we’ve always done it.”



Wrap-Up / Conclusion

▶ Any questions?

▶ My contact info:

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