The Basics of Quality Basic Education (QBE) Funding

Public schools in Chatham County receive a combination of federal, state and local funds to pay for the education of public school students. Public school finance is a topic usually left to the District’s Finance Division because its complexity is enough to make most people wave a white flag of surrender. Yet it is important that more people understand the process. Why? **First**, finance drives policy. Smaller class sizes, merit teacher compensation, tutoring programs, advanced placement classes, etc. are all policy ideas for school improvement that are dependent on funding. One cannot effectively advocate for policies without knowing the financial impact. **Second**, public schools are financed through taxes – property tax, income tax, and sales tax. Tax reform efforts immediately collide with public education reform efforts since tax relief decreases available revenue. Changes in the economy can also drastically affect the amount of funds available for education. **Third**, an educated, skilled workforce is key to economic development.

This section explains the basics of how schools are financed in Savannah-Chatham County Public Schools and issues raised by the funding process.

**School Funding Made Simple**

*The provision of an adequate public education for the citizens shall be a primary obligation of the State of Georgia. Public education for the citizens prior to the college or postsecondary level shall be free and shall be provided for by taxation.* (Georgia Constitution 8-1-1)

The Quality Basic Education Act was adopted by a unanimous vote of both houses of the Georgia General Assembly and signed into law by Governor Joe Frank Harris in 1985. It was a giant step forward in the financing of Georgia’s public schools. The QBE Act put into place a logical and comprehensive framework for providing a quality basic education to every student in Georgia. Although it did not address all aspects of an adequate education, the new law improved the funding for what it defined as a basic program. There was a significant increase in the level of State and local support, which took into account the varying resources of local school systems.

The majority of State Funds are provided to operate public schools and are calculated using the following Quality Basic Education (QBE) formula:

**(1) QBE “Earnings” + (2) Categorical Grants + (3) Equalization**

In FY2008 the State’s share of this cost ($7.2 billion out of $9 billion) represented 81% of the total amount of QBE Formula Earnings. This percentage appears to exceed the original goal of 80% in the QBE Act. The crucial problem in Georgia - and a major cause of the Constitutional violation – is that the estimated cost of the basic program, as defined by the QBE Formula, is far short of what a local system would have to spend to comply with the minimum State requirements, without even considering whether the minimum State requirements are enough to provide for an adequate education. Now in FY2012 the State’s
share of this cost ($5.6 billion out of $8.5 billion) represents only 66% of the total amount of QBE Formula Earnings.

![Georgia QBE Funding Chart]

**The QBE Formula and Staff Funding**

The QBE Act establishes a formula to determine the cost per student for each of 19 general programs, based on the type of instruction for each student. The cost of each program is calculated through a series of “building blocks” for the various components of the total cost, such as the salary and benefits for the classroom teacher; the cost of textbooks and instructional materials; the cost of utilities and maintenance; and allocations for specialists, instructional support, and administrative expenses at the school and system levels.

The salary of the teacher and other certificated positions is based on the State’s minimum salary schedule, with adjustments for the training and experience of the system’s certificated employees in each field and allowances for health insurance and pension benefits. The amount per student depends on the number of students in each class (the “Funding Ratio”) as well as the staffing ratios for other positions. The resulting cost per student is then multiplied by the number of full-time equivalent (FTE) students in each program, taking into account the portion of the school day that each student spends in each program.
Quality Basic Education Programs

There are 19 individual QBE programs classified within two broad program areas. The two program areas are:

1. General and career education programs - for purposes of QBE funding, these programs include all instructional and vocational programs other than special programs. (General programs also include the non-instructional staff development, professional development and media center programs.)

2. Special programs - programs for students with special needs.

The 19 individual programs are classified within these two categories as follows:

General and Career Education Programs

Kindergarten
All local school systems must offer a full-day kindergarten program. A kindergarten program must provide classroom instruction for a minimum of four and one-half hours daily for a 180-day school year. The kindergarten program provides all children an equal opportunity to become prepared for a successful first grade experience and to acquire the foundation for academic progress throughout the students’ educational careers. No student is to remain in kindergarten for more than two years. This program is funded (subject to the limitations of the Local Five Mill Share and the Amended Formula Adjustment) at a student-to-teacher ratio of 15 to 1. A paraprofessional is funded (subject to the limitations of the Local Five Mill Share and the Amended Formula Adjustment) at a ratio of 18 to 1.

Primary Grades (1-3)
The purpose of the primary grades (1-3) program is to provide students with the essential basic skills and knowledge needed to enable them to achieve more advanced skills and knowledge taught in the higher grades. This program is funded (subject to the limitations of the Local Five Mill Share and the Amended Formula Adjustment) for a student-to-teacher ratio of 17 to 1.

Upper Elementary Grades (4-5)
This program helps students make the transition from the primary grades into the middle grades. This program is funded (subject to the limitations of the Local Five Mill Share and the Amended Formula Adjustment) for a student-to-teacher ratio of 23 to 1.

Middle Grades (6-8)
The middle grades (6-8) program has several purposes, including:
• Providing students with essential basic skills and knowledge,
• Assisting students in the transition from childhood to adolescence,
• Preparing students for the selection of programs and courses consistent with their abilities and interests when they enter high school, and
• Providing an opportunity for mastery of advanced skills and knowledge.
This program is funded (subject to the limitations of the Local Five Mill Share and the Amended Formula Adjustment) at a student-to-teacher ratio of 23 to 1.

Middle School (6-8)
The middle school (6-8) program has the same purposes as the middle grades program. In order to qualify for the middle school program, a school must meet all of the program criteria established by State Board Rule 160-4-2-.05, including:
• The middle school program shall be contained in a school, staffed by a full-time principal, which houses grades six, seven or eight, or any combination thereof.
• The middle school program shall have academic teams.
• The middle school program shall provide each academic team a minimum of 55 consecutive minutes for common planning.
• Each academic team shall provide its common group of students a minimum of five hours of instruction in academic classes. Each academic team shall have control over the academic instructional time and schedules of its common group of students.
This program is funded (subject to the limitations of the Local Five Mill Share and the Amended Formula Adjustment) at a student-to-teacher ratio of 20 to 1.

High School Program (9-12)
The high school program has three main purposes:
• Prepare students for continuing their education beyond high school,
• Prepare students for entry into their chosen career fields, and
• Prepare students to take their places in society as young adults.
The program includes all high school courses that are not vocational or include lab components. This program is funded (subject to the limitations of the Local Five Mill Share and the Amended Formula Adjustment) for a student-to-teacher ratio of 23 to 1.

High School Vocational Laboratories (9-12)
The goal of the high school vocational laboratory program is to provide instruction to enable students to enter the workforce or a technical institution upon completion of high school. Like the high school non-vocational lab program, the vocational laboratory program is funded at higher levels than the high school general education program to reflect the reduced student-teacher ratios and more extensive material and equipment needed for effective laboratory courses. The program is funded (subject to the limitations of the Local Five Mill Share and the Amended Formula Adjustment) for a student-to-teacher ratio 20 to 1.
Special Programs

Kindergarten Early Intervention Program
Primary grades (1-3) Early Intervention Program
Upper elementary grades (4-5) Early Intervention Program

Theses programs are for students who are at risk of not reaching or maintaining academic grade level. The nature of the programs are determined by the local school system. These programs are designed to be temporary, and are funded (subject to the limitations of the Local Five Mill Share and the Amended Formula Adjustment) at the student-to-teacher ratio of 11 to 1. In the Kindergarten Early Intervention Program, a paraprofessional is funded (subject to the limitations of the Local Five Mill Share and the Amended Formula Adjustment) at the ratio of 18 to 1.

Special Education
Children eligible for special education are defined as those who 1) have emotional, physical, communicative, or intellectual deviations, or a combination thereof, to the degree that there is interference with school achievement or adjustment or prevention of full academic attainment, and 2) require modifications or alterations in their educational programs. There are four categories of funding for special education as well as two categorical programs: Itinerant and Supplemental Speech.

Category I
Category I is for students who are self-contained specific-learning-disabled and self-contained speech-language-disordered. This program is funded (subject to the limitations of the Local Five Mill Share and the Amended Formula Adjustment) for a student-to-teacher ratio of 8 to 1.

Category II
Category II is for students who are mildly mentally handicapped. This program is funded (subject to the limitations of the Local Five Mill Share and the Amended Formula Adjustment) for a student-to-teacher ratio of 6.5 to 1.

Category III
Category III includes students who are behavior disordered, moderately mentally handicapped, severely mentally handicapped, resourced specific-learning disabled, resourced speech-language-disordered, self-contained hearing impaired and deaf, self-contained orthopedically handicapped, and self-contained other health impaired. This program is funded (subject to the limitations of the Local Five Mill Share and the Amended Formula Adjustment) for a student-to-teacher ratio of 5 to 1.
Category IV
Category IV is for students who are deaf-blind, profoundly mentally handicapped, visually impaired and blind, resourced hearing impaired and deaf, resourced orthopedically handicapped, and resourced other health impaired. This program is funded (subject to the limitations of the Local Five Mill Share and the Amended Formula Adjustment) for a student-to-teacher ratio of 3 to 1.

Category V
Category V serves special education students in Categories I through IV whose Individualized Educational Programs specify specially designed instruction of supplementary aids or services in alternative placements. The placements should be in the least restrictive environment. Students may receive services from parapropessionals, interpreters, job coaches, and other assistive personnel. The program is funded (subject to the limitations of the Local Five Mill Share and the Amended Formula Adjustment) for a student-to-teacher ratio of 8 to 1.

Category VI - Gifted Program
The Gifted Program serves students who demonstrate a high degree of intellectual ability and who need special instruction and/or services to achieve at levels commensurate with their intellectual ability. In order to be placed in gifted education programs, student must be tested on standardized mental ability and achievement tests and meet specified eligibility criteria. The program is funded (subject to the limitations of the Local Five Mill Share and the Amended Formula Adjustment) for a student-to-teacher ratio of 12 to 1.

Remedial Education
The Remedial Education program provides remedial instruction to students in grades nine through twelve. Instruction is specifically provided in the areas of reading, writing, and mathematics. Students must meet two of five criteria to be eligible for services. The current criteria are as follows:

The student has been retained in the grade for which he or she is enrolled;
• The student is eligible for Chapter 1 services;
• The student has been recommended by a teacher who has documented one of the following:
  - low performance in reading
  - low performance in math
  - the student is unable to express ideas verbally and cannot write or dictate a meaningful sentence; or
• Current test information indicates that the student has a score at or below the 25th percentile.

School systems have immense flexibility in the methods they may use to deliver services to their students. The program is funded (subject to the limitations of the Local Five Mill Share and the Amended Formula Adjustment) at a student-to-teacher ratio of 15 to 1.
Alternative Education Programs

Alternative education programs are intended to meet the education needs of a student who is suspended from his or her regular classroom and also of a student who is eligible to remain in his or her regular classroom but is more likely to succeed in a nontraditional setting such as that provided in an alternative education program. Each local school system must provide an alternative education program that:

1) Is provided in a setting other than a student’s regular classroom;
2) Is located on or off of a regular school campus and may include in school suspension that provides continued progress on regular classroom assignments;
3) Provides for disruptive students who are assigned to the alternative education program to be separated from nondisruptive students who are assigned to the program;
4) Focuses on English language arts, mathematics, science, social studies, and self-discipline;
5) Provides for students’ educational and behavioral needs; and
6) Provides supervision and counseling.

State funding for the alternative education program is based on the actual count of students served during the preceding year, except that the count of students served shall not exceed 2.5 percent of the sum of the full-time equivalent program count of the middle grades program, the middle school program, the high school general education program (grades nine through 12), and the vocational laboratory program (grades nine through 12). This program is funded (subject to the limitations of the Local Five Mill Share and the Amended Formula Adjustment) at a student-to-teacher ratio of 15 to 1.

Program for Limited-English-Proficient Students (ESOL)

This program is for limited-English-proficient students whose native language is not English. The purpose of this program is to assist such students to develop proficiency in the English language, including listening, speaking, reading, and writing, sufficient to perform effectively at the currently assigned grade level. This program is funded (subject to the limitations of the Local Five Mill Share and the Amended Formula Adjustment) at a student-to-teacher ratio of 7 to 1.

Additional Staffing in the General and Career Education Programs

In addition to teachers and paraprofessionals, the QBE formula provides funding for other positions as follows (all funding is subject to the limitations of the Local Five Mill Share and the Amended Formula Adjustment):

- In Primary Grades (1-3), Upper Elementary Grades (4-5), Primary Grades Early Intervention (1-3), Upper Elementary Grades Early Intervention (4-5), Middle Grades (6-8), and Middle School (6-8), Subject Area Specialists (art, music, and physical education teachers) are earned at the student-to-teacher ratio of 345 to 1. To be clear, that is one Subject Area Specialist per 345 students, not one art teacher per 345 students plus one music teacher per 345 students plus one physical education teacher
per 345 students plus. No Subject Area Specialists are earned for Kindergarten or Kindergarten Early Intervention.

- In Kindergarten, Kindergarten Early Intervention, Primary Grades, Primary Grades Early Intervention, Upper Elementary Grades, and Upper Elementary Grades Intervention, Counselors are earned at the ratio of 462 to 1. In Middle Grades and Middle School, Counselors are earned at the ratio of 624 to 1. In High School and High School Vocational Labs, Counselors are earned at the ratio of 400 to 1. In the Alternative Education Program, Counselors are earned at the ratio of 100 to 1.

- In all 19 QBE programs, Technology Specialists are earned at the ratio of 1100 to 1.

- In all 19 QBE programs, Psychologists are earned at the ratio of 2475 to 1.

- In all 19 QBE programs, Social Workers are earned at the ratio of 2475 to 1.

- In the 6 categories of Special Education (to include Gifted), Special Education Leaders are earned at the ratio of 200 to 1.

- In Kindergarten, Kindergarten Early Intervention, Primary Grades, Primary Grades Early Intervention, Upper Elementary Grades, and Upper Elementary Grades Intervention, Assistant Principals are earned at the rate of 0.5 per “base-size school” of 450 students. In Middle Grades, Middle School, Special Ed, Gifted, Remedial, and ESOL, Assistant Principals are earned at the rate of 1 per “base-size school” of 624. In High School and High School Vocational Lab, Assistant Principals are earned at the rate of 2 per “base-size school” of 970 students. In the Alternative Education Program, Assistant Principals are earned at the rate of 1 per “base-size school” of 624 students.

- In Kindergarten, Kindergarten Early Intervention, Primary Grades, Primary Grades Early Intervention, Upper Elementary Grades, and Upper Elementary Grades Intervention, Secretaries are earned at the rate of 1 per “base-size school” of 450 students. In Middle Grades, Middle School, Special Ed, Gifted, Remedial, and ESOL, Secretaries are earned at the rate of 1 per “base-size school” of 624. In High School and High School Vocational Lab, Secretaries are earned at the rate of 2 per “base-size school” of 970 students. In the Alternative Education Program, Secretaries are earned at the rate of 1 per “base-size school” of 624 students.

- In Kindergarten, Kindergarten Early Intervention, Primary Grades, Primary Grades Early Intervention, Upper Elementary Grades, and Upper Elementary Grades Intervention, Media Specialists are earned at the rate of 1 per “base-size school” of 450 students. In Middle Grades, Middle School, Special Ed, Gifted, Remedial, and ESOL, Media Specialists are earned at the rate of 1 per “base-size school” of 624. In High School and High School Vocational Lab, Media Specialists are earned at the rate of 1 per “base-size school” of 970 students. In the Alternative Education Program, Secretaries are earned at the rate of 1 per “base-size school” of 624 students.

- The district earns the beginning salary for a principal for each school with a “principal of record” for the preceding year.

- For the Central Office, the district is funded for one Superintendent, six Assistant Superintendents, one Secretary, and one Accountant.
Categorical Grants

Categorical Grants are made by the State for those activities, such as pupil transportation and nursing, which are earned on a system-wide basis instead of a per-student basis.

Additional funds are provided through Equalization Grants to assist the systems with the least taxable property per student in supplementing the basic program on the same basis as other systems. These grants are intended to enable every system to derive as much revenue from each of the next 15 mills of property tax above the first 5 mills as does the system at the 75th percentile, when ranking all systems according to their property-tax digest per weighted student. The tax digest is “equalized” to ensure that the property in each jurisdiction is assessed on the same basis, and the number of students is adjusted by weighting the students by the relative cost of the programs in which they are enrolled. Chatham County is the 11th wealthiest district in the state as calculated for Equalization Grant purposes; therefore, Savannah-Chatham County Public Schools earns no funds in this category.

QBE Allotment Sheet

In the Spring of each year after the General Assembly has completed its annual session, the allotment sheet for the subsequent fiscal year is provided to all schools Districts. This allotment sheet indicates the amount of QBE state funding that is forthcoming prior to any mid-term adjustment. The data from the allotment sheet initially is calculated by taking the average of the FTE counts times the base cost per FTE times the program weights, adjusted for both direct and indirect costs and adjusted for the teacher training and experience.

The total earnings for QBE are reduced by the current year Local Five Mill Share. Every system is expected to contribute a local share based on the revenue which would be generated by five mills of property taxes when levied on the “equalized” tax digest for the system. In effect, the Local Five Mill Share, as it is now called, is like a statewide tax in the sense that this amount is deducted from the funds “earned” by each system through the formula. For FY 2012, the Local Five Mill Share for Savannah-Chatham County Public Schools was $64,402,838. This represents funds calculated as “earned” under the QBE formula but which are considered the local district’s share of the cost of basic education.

The total earnings are also reduced by Austerity Reductions. The economic downturn that occurred in the last decade resulted in a reduction of state revenue, called “austerity reductions” or “Amended Formula Adjustments” introduced into QBE funding as a cost savings measure. These across the board cuts that were introduced in FY 2002 as a temporary fix have continued and grown rapidly since. For FY 2012, the Amended Formula Adjustment for Savannah-Chatham County Public Schools was $20,029,905.
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<th>DIRECT INSTRUCTIONAL COST</th>
<th>FTE</th>
<th>SALARY</th>
<th>OPERATING</th>
<th>QBE EARNINGS</th>
<th>LESS LOCAL 5 MILLS</th>
<th>STATE FUNDS</th>
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<th>Subj. Spec</th>
<th>Couns.</th>
<th>Tech. Spec</th>
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**INDIRECT COST**

- **Central Admin**: 4,032,513
- **School Admin**: 8,633,333
- **Facility M & O**: 10,086,386
- **MEDIA CENTER PGM**: 3,951,609
- **20 DAYS ADDITIONAL INSTRUCTION**: 1,269,057
- **STAFF & PROFESSIONAL DEV**: 835,093
- **NONAID**: 30,000
- **Amended Formula Adjustment**: (20,029,005)
- **TOTAL QBE FORMULA EARNINGS**: 175,215,522

**CATEGORICAL GRANTS**

1. Pupil Transportation Pgm (includes 181 Drivers and bus replacement funds of $0)
2. Sparsity - Regular
3. Sparsity - Alternative Program
4. Sub Total (SPARITY)
5. Migrant Education

**TOTAL EARNINGS FOR QUALITY BASIC EDUCATION**: 193,316,221

**Education Equalization Funding Grant**: 0

**Nursing Services**: 484,793

**TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET**: 193,801,016

**Charter Commission Admin - State**: 0

**Charter Commission Local Revenue**: 0

**ARRA**: 0

**TOTAL FUNDING ON THIS ALLOTMENT SHEET**: 193,801,016
QBE Made Simple

A look at how the Georgia’s Quality Basic Education formula provides funding for Chatham County schools. The information on this page explains how QBE funding is calculated by the State of Georgia. The next page shows where the calculation is shown on the QBE sheet. These two pages are intended to be viewed at the same time to make QBE simple.

**STEP 1  Count the Students**

Count the full time equivalent of students at each school for each education program

**STEP 2  Consider State of Georgia QBE Educational Programs Weights & Training and Experience (T&E) Factor**

Since different programs vary in their cost of operation, the State assigns an appropriate weight to reflect these differences. The T&E factor takes into consideration Chatham County teachers’ years of experience and level of education to increase the program weights. The revenue amounts per student and Chatham County’s T&E factor can be found on the Georgia DOE website.

**STEP 3  Multiply the number of students counted in each QBE program x the Per Student Revenue Amount x Chatham County’s Training & Experience Factor**

**STEP 4  The State adds additional funding for Indirect Cost**

Indirect school district costs (Maintenance, School/Central Administration, Media and Professional Development)

**STEP 5  The State deducts the Local 5 Mill Share Amount**

The State of Georgia requires that Chatham County levy 5 mills (Local 5 Mill Share) locally to support education and this 5 mills is deducted from QBE Formula Earnings.

**STEP 6  The State deducts Austerity Cuts from the district’s earnings**

As a result of the difficult economic environment, the State of Georgia has identified budget reductions to K-12 Education in Georgia called Austerity Cuts. These State reductions have been assessed since 2002 and are deducted from QBE Formula Earnings

**STEP 7  The State adds funding for State of Georgia Categorical Grants**

Chatham County currently has State Categorical Grant funding for Transportation and Nursing
### Financing SCCPSS Schools

#### STEP 1: Count FTE of Students

#### STEP 2: Review Education Programs

<table>
<thead>
<tr>
<th>Program</th>
<th>Weight</th>
<th>PreStudent$</th>
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<tbody>
<tr>
<td>Kindergarten</td>
<td>1.6625</td>
<td>$ 4,603.67</td>
</tr>
<tr>
<td>Kindergarten EIP</td>
<td>2.0517</td>
<td>$ 5,591.07</td>
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<tr>
<td>Grades 1-3</td>
<td>1.2861</td>
<td>$ 4,917.37</td>
</tr>
<tr>
<td>Grades 1-3 EIP</td>
<td>1.8045</td>
<td>$ 5,004.60</td>
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<tr>
<td>Grades 4-5</td>
<td>1.0326</td>
<td>$ 2,813.80</td>
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<tr>
<td>Grades 4-5 EIP</td>
<td>1.7988</td>
<td>$ 4,901.89</td>
</tr>
<tr>
<td>Middle Grades</td>
<td>1.0164</td>
<td>$ 2,769.77</td>
</tr>
<tr>
<td>Middle School</td>
<td>1.1218</td>
<td>$ 3,056.88</td>
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<tr>
<td>Grade 9-12</td>
<td>1.0000</td>
<td>$ 2,725.07</td>
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<tr>
<td>Vocational Lab</td>
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<td>$ 3,226.78</td>
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<tr>
<td>Spec Ed Cat I</td>
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<tr>
<td>Spec Ed Cat II</td>
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<tr>
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<tr>
<td>Spec Ed Cat V</td>
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<td>Gifted</td>
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<td>Remedial</td>
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<tr>
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</tr>
<tr>
<td>ESOL</td>
<td>2.5337</td>
<td>$ 6,904.61</td>
</tr>
</tbody>
</table>

#### STEP 3: Step 1 x Step 2 x (1+CCPS T & E Factor) = QBE Direct Instruction

#### STEP 4: State Adds Additional Funding

#### STEP 5: State Deductions Local 5 Mill Share

#### STEP 6: State Deducts Austerity Cut (Amended Formula Adjustment)

#### Total QBE Formula Earnings

#### STEP 7: State Adds Categorical Grants

#### Total QBE Funding