



FUNDING FUNDAMENTALS

*Understanding the Complexities of
School Funding in Georgia*

I'm a Warrior, Bobcat, DAWG, Ram, & Patriot

2



WELCOME, INTROVERTS!

1

Turn to your neighbor and say, "I'm an introvert."

2

I'm a recovering introvert.

INTROVERTS NOW RULE THE WORLD!

Tech billionaires in top 20

- Jeff Bezos, Amazon, US, 54yo - \$150.3 billion
- Bill Gates, Microsoft, US, 62 - \$95.2bn
- Mark Zuckerberg, Facebook, US, 34 - \$67.2bn
- Carlos Slim and family, America Movil, Mexico, 78 - \$65.8bn
- Larry Ellison, Oracle, US, 73 - \$59.9bn
- Larry Page, Alphabet, US, 45 - \$57.4bn
- Sergey Brin, Alphabet, US (Russian-born), 44 - \$56bn
- Ma Huateng, Tencent, China, 46 - \$41.8bn
- Jack Ma, Alibaba, China, 53 - \$41.1bn



Steve's Quote for Today:



“To succeed in life, love, or vocation, always do more than is expected of you.”

Basic Principle of Economics

We all deal with scarce resources:

–Money

–Time



Our Perishable Product

**The School Year:
–180 Days to Make
a Difference**

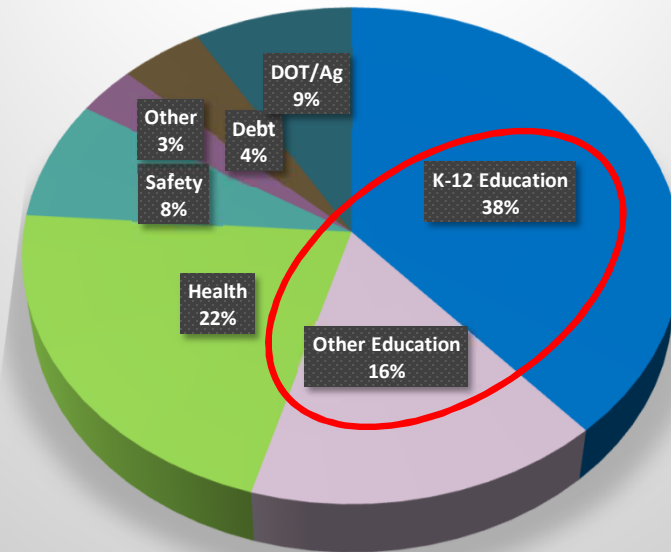


Georgia's Budget

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

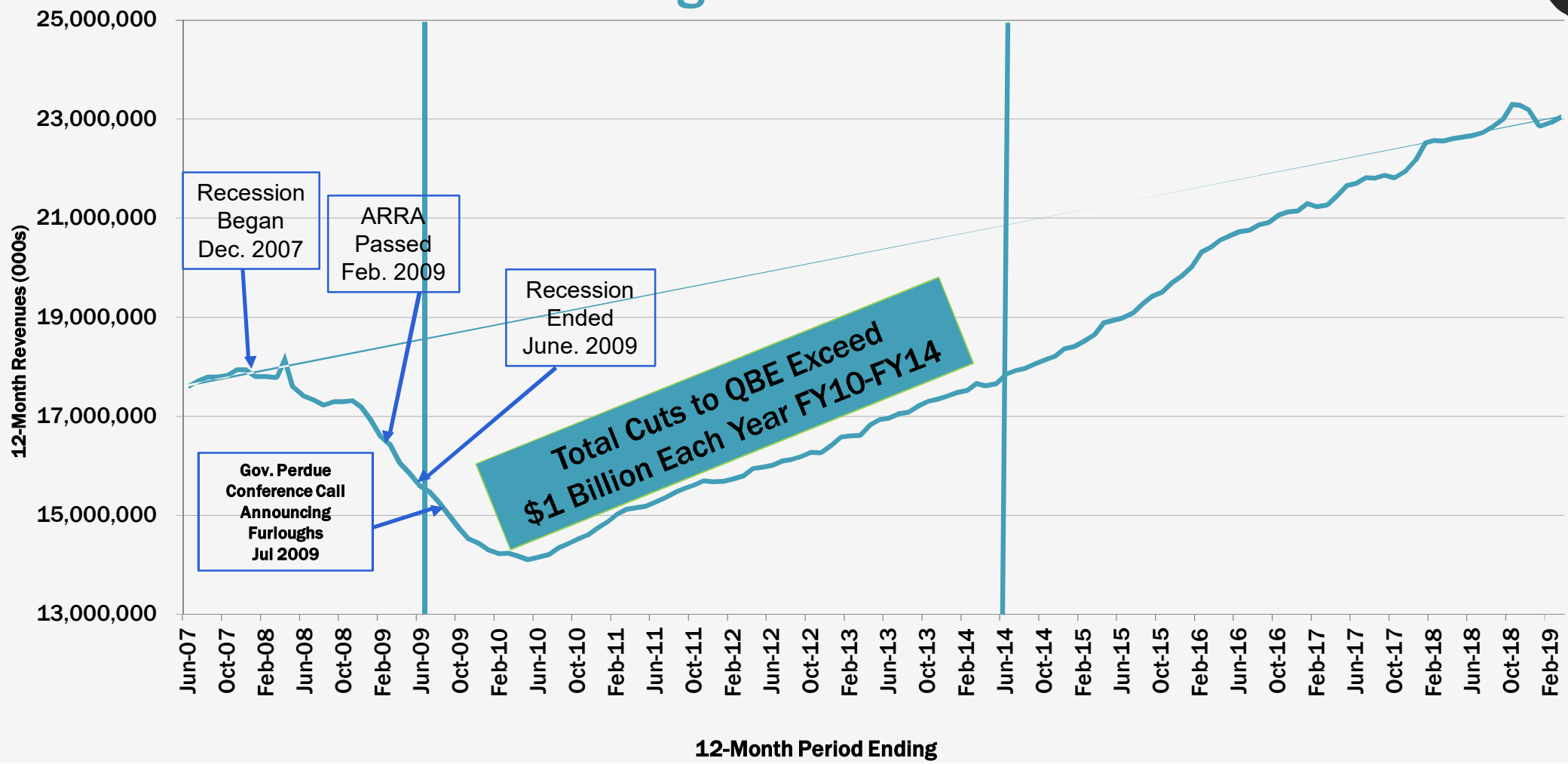
Georgia General Fund Budget - FY20 - \$27.5B

	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

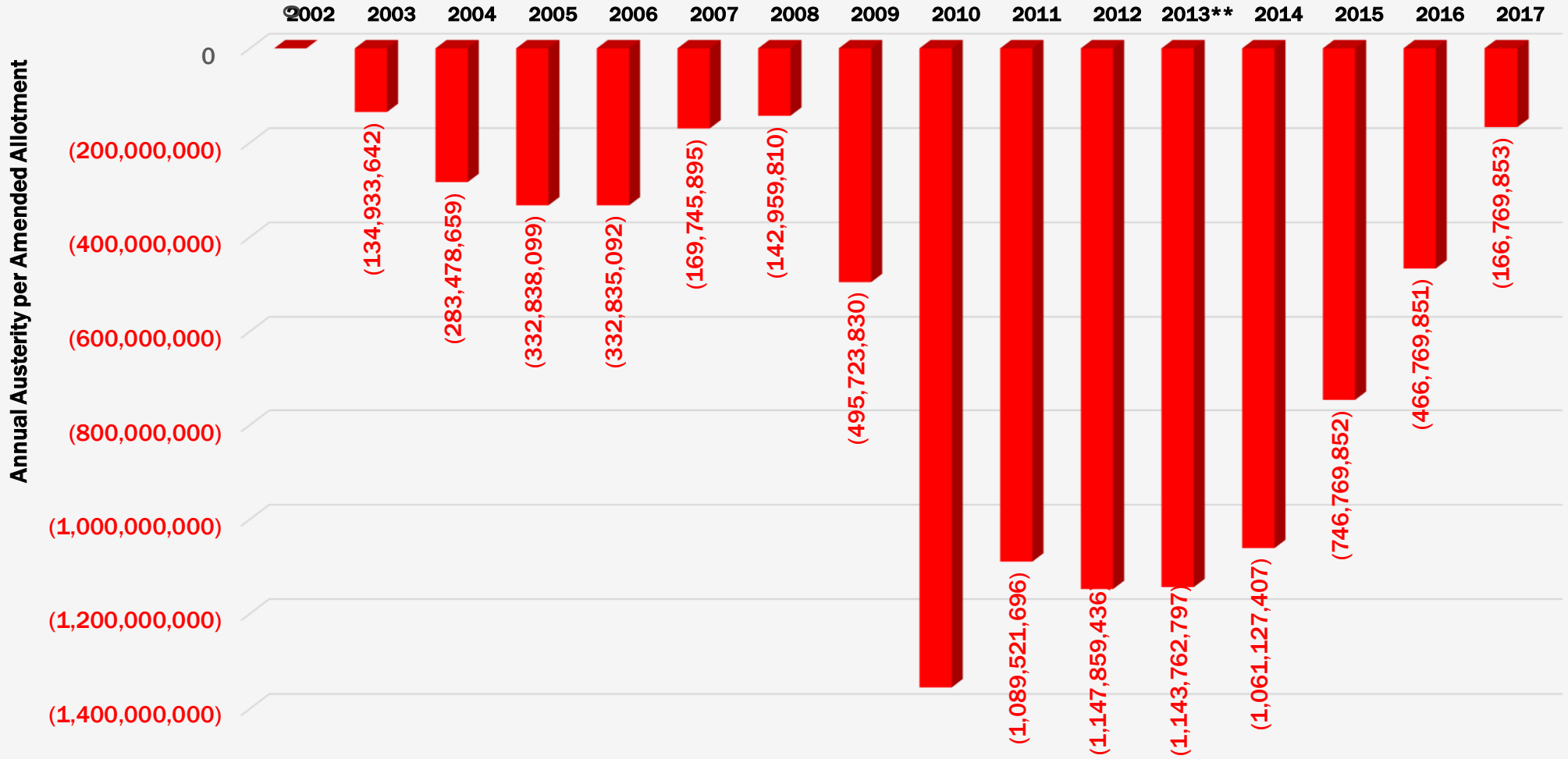


54% of the General Fund Budget Relates to Education

Georgia Actual Receipts 12-Month Moving General Fund Revenues



State of Georgia Historical Austerity Amounts



School Funding Is Driven By

FTE

School Funding Is Driven By

**FTE, Full-Time
Equivalent**

1 FTE = 6 Segments

FTE & Program Funding

Any Georgia School System			
Program Earnings			
FY19			
Program	Weight	Teacher Student Ratio	Base Funding
Gr K	1.6627	15	\$ 4,357
EIP K	2.0527	11	\$ 5,380
Gr 1-3	1.2903	17	\$ 3,381
EIP 1-3	1.8065	11	\$ 4,734
Gr 4-5	1.0375	23	\$ 2,719
EIP 4-5	1.8006	11	\$ 4,719
MG*	1.0298	23	\$ 2,699
MS*	1.1347	20	\$ 2,974
Gr 9-12*	1.0000	23	\$ 2,621
Vocational*	1.1868	20	\$ 3,110
SpEd I	2.3968	8	\$ 6,281
SpEd II	2.8161	7	\$ 7,380
SpEd III	3.5865	5	\$ 9,399
SpEd IV	5.8151	3	\$ 15,240
SpEd V	2.4630	8	\$ 6,455
Gifted	1.6699	12	\$ 4,736
Remedial	1.3511	15	\$ 3,541
Alternative Ed	1.4802	15	\$ 3,879
ESOL	2.5662	7	\$ 6,726

*Includes 2.5% allowable for alternative education.

**QBE = Quality
Basic Education
Act of 1985**

Bleckley County Schools 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	\$ 5,869
EIP K	2.0527	11	\$ 5,380	\$ 7,612
Gr 1-3	1.2903	17	\$ 3,381	\$ 4,747
EIP 1-3	1.8065	11	\$ 4,734	\$ 7,053
Gr 4-5	1.0375	23	\$ 2,719	\$ 3,628
EIP 4-5	1.8006	11	\$ 4,719	\$ 7,037
MG*	1.0298	23	\$ 2,699	\$ -
MS*	1.1347	20	\$ 2,974	\$ 4,097
Gr 9-12*	1.0000	23	\$ 2,621	\$ 3,463
Vocational*	1.1868	20	\$ 3,110	\$ 4,146
SpEd I	2.3968	8	\$ 6,281	\$ 9,299
SpEd II	2.8161	7	\$ 7,380	\$ 11,254
SpEd III	3.5865	5	\$ 9,399	\$ 14,645
SpEd IV	5.8151	3	\$ 15,240	\$ 24,447
SpEd V	2.4630	8	\$ 6,455	\$ 9,472
Gifted	1.6699	12	\$ 4,736	\$ 6,156
Remedial	1.3511	15	\$ 3,541	\$ 5,074
Alternative Ed	1.4802	15	\$ 3,879	\$ 5,086
ESOL	2.5662	7	\$ 6,726	\$ NA

Notice this difference of \$1,743, or 30.0%

Notice this difference of \$2,306, or 48.6%

Notice this difference of \$3,409, or 94.0%

Notice this difference of \$5,346, or 57.5%

*Includes 2.5% allowable for alternative education.

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													
Grades K-12							Teacher	Subj. Spec	Couns.	Tech. Spec										
DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL 5 MILLS	STATE FUNDS														
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																				
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													
Pupil Transportation Pgm (Includes 8827 Drivers and bus replacement funds of 0)				130,743,969		130,743,969	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.													
Sparsity - Regular				5,770,740		5,770,740	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).													
Nursing Services				37,488,146		37,488,146	3. Teacher Retirement is funded at 20.90% in QBE in FY 2019 (HB 684).													
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				10,762,743.		8,869,906,795	Total T&E	3,918,691,076	includes T&E	2,732,028,116	and HI	1,186,662,960								
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														

17.2%
14.8%
15.0%

Most errors in funding come from under-reporting EIP

Georgia State Department Of Education

Earnings Sheet for FY 2019

School System:

FY19 Initial Amendment #3



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.s 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	System	
	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

Where Is the Allotment Sheet?

Search this site...
Richard Woods, Georgia's School Superintendent

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Georgia AP Pass Rates Continue to Increase

Georgia's public-school class of 2018 has the sixteenth-highest Advanced Placement (AP) pass rate in the nation.

VIEW THE 2019 ANNUAL REPORT

Good News IN GEORGIA PUBLIC EDUCATION

Got Questions? **AskDOE**

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Special Education State Advisory Panel
Parent Advisory Council

Teachers
Teacher Resource Link
Teacher/Leader Effectiveness
Professional Learning

Students
Student Advisory Council
Career Clusters/Pathways
Assessments

ABCs
Accountability
Accounting Services
Advanced Placement

PARENT PORTAL GREAT TEACHERS STUDENT SPOTLIGHT SCHOOL FINDER

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Budget Services

The mission of the Budget Services division is to provide high-quality, service-oriented, policy-driven support for Georgia students and to parents, educators and other constituents in a timely fashion in the areas of QBE and grant allocations.

Budget Services develops the Department's annual budget requests and tracks the status of the budget request through the legislative cycle. When funds are appropriated we prepare the Annual Operating Budget for use in the Department as well as Local School system allotments for the appropriate time period.

The Budget Services division works with Georgia Department of Education staff by providing training and technical assistance to assist with budgeting and planning for expenditures. Budget Services prepares allocations for funding of the Quality Basic Education Formula based on data collected from local school systems regarding student and staffing, as well for many of the state funded grant programs.

Teacher Salaries

- 2019
- 2018
- 2017
- 2016
- 2015
- 2014
- 2013
- 2012
- 2011
- 2010
- 2009
- 2008
- 2007

FAQs

Contact Information

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Budget Director
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Fax: 404-656-0816

Helpful Links

- QBE Reports (Allotment Sheets)**
- Payment Advice and Data Request Reports
- School System Financial Reports
- Governor's Office of Planning & Budget
- Georgia General Assembly
- Georgia House of Representatives Budget Office
- Georgia Senate Budget & Evaluation Office
- Georgia State Accounting Office
- Georgia Department of Audits
- U.S. Department of Education Grants & Contracts
- U.S. Department of Education Policy & Guidance
- Georgia School Superintendents Association
- Georgia School Board Association
- Financing Georgia Schools: A Primer

PARENT PORTAL GREAT TEACHERS STUDENT SPOTLIGHT SCHOOL FINDER

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- Budget
- Financial Review

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PARENT PORTAL GREAT TEACHERS STUDENT SPOTLIGHT SCHOOL FINDER

Equalization

There are wide variations in districts' ability to raise money through millage increases.

- 1 mill of tax in Twiggs County = \$248,253**
- 1 mill of tax in Forsyth County = \$9,136,428**

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
- **FY19: 125 Districts will receive \$615,316,420**

Why Does BCS Get Equalization?

Districts Ranked 56 and greater received Equalization in FY19

- For FY19 (using 2016 digest), Bleckley County Schools rank 169th in the state in “wealth.”

- Wealth=Total Digest/Weighted FTE
- Wealth = Net Eligible Digest / Weighted FTE
- \$ 228,602,511 / 3,242 = \$70,513
- Cutoff for Equalization: \$144,820

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

Equalization Example

Equalization Summary - Bleckley - FY19		
District Adjusted NET Digest - 2017	\$228,602,511	A
District Weighted FTE - FY17	3242	B
District Average Wealth/WFTE	\$70.51	C=A/B/1000
State Average Wealth/WFTE	\$144.82	D
Difference	\$74.31	E=D-C
Total Local Taxes Collected	\$3,658,638	F
Effective Mills	16.00436	G = F/A*1000
Effective Mills - 5 mills	11.00436	H
Equalization Amount per WFTE	\$817.71	I = H*E
WFTE (Budget Year)	3284	J (rounded # shown)
Total Equalization - FY19	\$2,685,124	K = I * J

Why Does Gwinnett Get Equalization?

Equalization Summary - Gwinnett - FY19

District Adjusted NET Digest - 2017	\$31,204,180,967 A
District Weighted FTE - FY17	256,409 B
District Average Wealth/WFTE	\$121.70 C=A/B/1000
State Average Wealth/WFTE	\$144.82 D
Difference	\$23.12 E=D-C
Total Local Taxes Collected	\$579,387,671 F
Effective Mills	18.56763 G = F/A*1000
Effective Mills - 5 mills	13.56763 H = G - 5.0
Equalization Amount per WFTE	\$313.74 I = H*E
WFTE (Budget Year)	261,291 J (rounded # shown)
Total Equalization - FY19	\$81,977,369 K = I * J

School Funding Is Driven By

FTE

Equalization Is Driven By

W F T E

Gwinnett Co. Public Schools QBE Per-FTE

FTE and Weighted FTE

Basic Levels vs. Actual for FY19

Program	Weight	Teacher Student Ratio	FTE	Weighted FTE
Gr K	1.6627	15	10,667	17,736
EIP K	2.0527	11	741	1,521
Gr 1-3	1.2903	17	31,553	40,713
EIP 1-3	1.8065	11	1,977	3,571
Gr 4-5	1.0375	23	20,607	21,380
EIP 4-5	1.8006	11	1,473	2,652
MG*	1.0298	23	0	0
MS*	1.1347	20	32,446	36,816
Gr 9-12*	1.0000	23	39,577	39,577
Vocational*	1.1868	20	5,856	6,950
SpEd I	2.3968	8	5,382	12,900
SpEd II	2.8161	7	508	1,431
SpEd III	3.5865	5	7,485	26,845
SpEd IV	5.8151	3	407	2,367
SpEd V	2.4630	8	264	650
Gifted	1.6699	12	18,286	30,536
Remedial	1.3511	15	0	0
Alternative Ed	1.4802	15	1,947	2,882
ESOL	2.5662	7	5,054	12,970
			184,230	261,497

*Includes 2.5% allowable for alternative education.

Equalization Is Driven By

WFTE
Wealth
Millage Rate

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 #1: \$60,000 home has a \$24,000 taxable value. If millage rate is 16.6, then number of thousands (24) is multiplied by 16.6 to get an annual tax amount of \$398.40

Ad Valorem Property Taxes

Real Estate

- **Example #2: \$75,000 home with millage rate of 16.6**
 - $\$75,000 \times .4 = 30,000 / 1,000 = 30 \times 16.6 = \498.00 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 (2016)
 - $\$60,000 \times .4 = 24,000 / 1,000 = 24 \times 20.0 = \480.00 (2017)
 - 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?

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
 - What constitutes a tax increase?
 - Any positive percentage on the Rollback

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 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	10,583,030
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 Increase)	(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%

Q1. How much does one mill bring in for Bleckley County Schools in 2018 (FY19)?

A. $\$245,104,175/1,000 = \$245,104$ Annually

Q2. How much should BCS expect to realize in local ad valorem taxes in FY19?

A2. $\$3,501,558$ less 2.5% collection = $\$3,414,019$

Do Rural Systems Not Value Education?

2018 Millage Rate	# of Systems
<12	8
12-14.99	37
15-17.99	84
18-20+	51
Total	180

25%

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:	16.431
State Median Millage Rate:	16.395
Bleckley Co Schools Millage Rate:	14.286

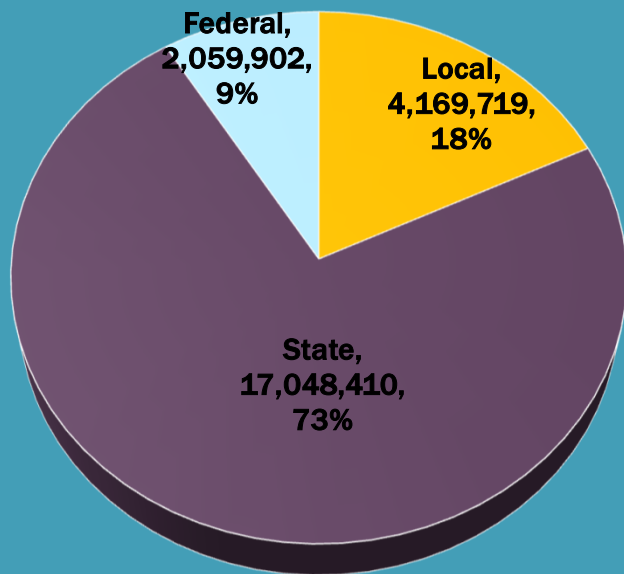
Why Does Metro Matter?

District	FY19 FTE	% of State
Gwinnett	184,429	10.7%
Cobb	113,929	6.6%
DeKalb	100,837	5.9%
Fulton	95,333	5.5%
Clayton	54,974	3.2%
Atlanta City	51,666	3.0%
Forsyth	47,778	2.8%
Cherokee	42,774	2.5%
Henry	42,200	2.5%
Chatham	36,323	2.1%
Top 10	770,212	42.7%



How Do We Compare?

Bleckley Co Schools - FY18 Revenues (\$23.3m)



In FY18, Bleckley County Schools ranked 50th of 180 (lowest to highest) school districts in revenue received per student: \$9,671

In FY18, Bleckley County Schools ranked 39th of 180 (lowest to highest) school districts in spending per student: \$9,096

- Lowest: Jefferson City: \$ 7,986
- Highest: Taliaferro Co.: \$ 30,912
- Median: Dade Co.: \$ 10,196

Who Provides the Best Customer Service?



Wrap-Up / Conclusion

- **My contact info:**

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