

State Funding Formulas

A review of how states provide funding to school systems throughout Arkansas, Georgia, Louisiana, Mississippi and West Virginia



Overview of Presentation

- Pupil Allocations
- Additional Funding Weights
- Staffing Allocations
- Program Allocations
- Other Allocations



Pupil Allocations



Arkansas

Arkansas allocates \$7,771 per pupil.

Georgia

- Students are counted by six segments of the instructional day.
- There are 18 different instructional categories to code the segments.
- Fund the number of teachers and other positions necessary to serve the student.

Louisiana

An allocation of \$4015 per pupil utilizing the October 1 student count determines funding. The amount is adjusted according to February 1 student count.

Mississippi

The student base amount means the student base funding level that is established in the funding formula as the estimated cost of educating a student with no additional measured needs or special factors.

Mississippi

The proposed Student Base Amount for FY2026 is \$6,842.61.

West Virginia

Based on a single certified collection October 1 annually. Current year FTE enrollment impacts the succeeding fiscal year allocation. Included in the count are adult enrollment and public charter school students.

| | |
|--------------------|--|
| \$ 6,695.34 | FY25 Base Student Cost as Calculated |
| \$ 1,673.84 | 25% of Base Student Cost (BSC) |
| 2.600% | FY25 Consumer Price Index (CPI) |
| \$ 43.52 | Inflation Component |
| \$ 19.50 | FY25 Adjustment for PERS (FY25 funded in separate line item) |
| \$ 28.96 | FY25 Adjustment for Health Insurance (FY25 funded in separate line item) |
| \$ 28.11 | FY26 Adjustment for PERS |
| \$ 27.18 | FY26 Adjustment for Health Insurance |
| \$ 6,842.61 | FY26 Final Base Student Cost |

Additional Funding Weights Arkansas



Alternative Learning
Environment
\$5,086/FTE

English Language
Learner
\$366

Professional
Development
\$37.50

Enhanced Student
Achievement
\$1,613 if 90% Free/Reduced and
above
\$1,076 if at least 70%
Free/Reduced and less than 90%
\$538 if less than 70%
Free/Reduced

Additional Funding Weights Georgia



Training and Experience

Provides the funding for the difference in salaries/benefits between the base salary and the experience level for all certified employees in a certified position reported as funded from the General Fund (state/local).

Health Insurance

Provides the employer cost of health insurance for all certified employees in a certified position reported as funded from the General Fund (state/local).

Equalization

Formula that calculates the difference between the statewide average property wealth per FTE and provides funding for those school systems that have a district wealth per FTE that is below the statewide average.

Other State Categorical Grants

Transportation
Nursing
School Security

Instructional Programs and Program Weights

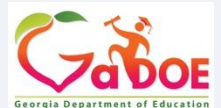
- 6 Exceptional Education Students
 - Mild Resource
 - Moderate Resource
 - Moderate Self-Contained
 - Severe Self-Contained
 - Inclusion
 - Gifted

- Twelve other programs:
 - Kindergarten
 - Kindergarten Early Intervention
 - Grades 1-3
 - Grades 1-3 Early Intervention
 - Grades 4-5
 - Grades 4-5 Early Intervention
 - Middle School
 - Grades 9-12
 - Career and Technical 9-12
 - Remedial
 - Alternative Education
 - English for Speakers of Other Languages

FY 2025 QBE Base Student Cost

- Grades 9-12 is the Base Unit Cost and carries a weight of 1.0000
- FY 2025 = \$3,191.67 (FY24 = \$3,022.45)
- For each student (6 segments), districts earn \$3,191.67 for each 9-12 Regular Ed student.

| CATEGORY | ***Base*** Grade 9-12 | |
|------------------------|--------------------------|------------------|
| TEACHER STUDENT RATIO | | 23 |
| WEIGHT | | 1.0000 |
| DIRECT INSTR. COST: | | |
| Teacher | 72.0942% | \$2,301.01 |
| Aides/Parapro | | |
| Subject Specialists | | |
| Counselors | 1:450 | 3.6743% \$117.27 |
| Tech. Specialist | 1:1100 | 1.5033% \$47.98 |
| OPERATIONS COST | 3.5593% | \$113.60 |
| INDIRECT INSTR. COST: | | |
| CENTRAL ADMIN | | |
| Psychologist | 1:2475 | 0.6680% \$21.32 |
| Social Worker | 1:2475 | 0.6680% \$21.32 |
| Spec Ed Leadership | | |
| Operations | 0.0000% | \$0.00 |
| SCHOOL ADMIN | | |
| Asst. Principal | 3.4095% | \$108.82 |
| Secretary | 1.0333% | \$32.98 |
| Operations | 0.2137% | \$6.82 |
| FACILITY M & O | | |
| 20 Days Addtnl. Instr. | 1:15.70 | 1.1116% \$35.48 |
| STAFF DEVELOPMENT | 0.6150% | \$19.63 |
| MEDIA | | |
| Personnel | 1.7048% | \$54.41 |
| Materials | 0.4083% | \$13.03 |
| TOTAL PER FTE COST | 100.0000% | \$3,191.67 |



Full Time Equivalent (FTE) Students

What is FTE?

- FTE refers to data collected for Quality Basic Education funding and is based on student enrollment and the education services provided by local school systems to students.
- Each student is reported with up to 6 segments; the 6 segments equates to 1 full time student.
- The FTEs earnings are based on the number of FTEs a district submits to the Georgia Department of Education times the instructional program (Kindergarten, Grades 1-3, SpED Category III, etc.) the FTEs belong.

Basic Full Time Equivalent (FTE) Calculation

FTE Earnings Equation:

$$\begin{aligned} &\text{Instructional Program Category Weight} \\ &\quad \times \\ &\text{Projected Instructional Program Count FTE} \\ &= \text{Basic System FTE Earnings} \end{aligned}$$

Training and Experience

- Training and Experience totaled \$2,972,776,664 of the total QBE FY 2025 Appropriation.
- T&E funds are provided to compensate for the difference between the Employee's Experience Level and the State Base Salary (T4-E [Entry])
 - T & E pays all state salary differences between the base and the step/level of the certificated employee on the state salary scale of that year.
- T&E is based on the October Certified/Classified Personnel Information (CPI) from the prior school year report submitted to GaDOE each October. (CP003)
- T & E is based upon the ACTUAL number of General Funded Certificated (or Certificate Equivalent) Employees Only reported in October CPI.
 - Funded through Fund Source 00 (General State/Local)
 - T&E is based on the actual teachers employed, not the positions earned on QBE allotment sheet.

FY 2024 State Salary Scale

| FY 2024 | | STATE SALARY SCHEDULE | | | | | | | | | | Folder Name: FY2024 Sal Sch | |
|-----------------------------|-------------|---|---------------------|---------------------|----------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------------|--|
| OFFICIAL | | GEORGIA ANNUAL/MONTHLY SALARY SCHEDULE FOR 10 MONTHS EMPLOYMENT | | | | | | | | | | BASE EQUALS \$41,092.00 | |
| | | LEVEL OF CERTIFICATION | | | | | | | | | | SCHOOL YEAR 2023 - 2024 | |
| 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 | | |
| | | 94.50% OFT T - 4 | 97.25% OFT T - 4 | 94.50% OFT T - 4 | 100.00% N/A | 106.50% OFT T - 4 | 115.00% OFT T - 4 | 106.50% OFT T - 5 | 113.00% OFT T - 5 | 106.50% OFT T - 6 | 111.00% OFT T - 6 | | |
| 0,1,2 | E | \$39,217.00 | \$40,154.00 | \$39,217.00 | \$41,092.00 | \$43,308.00 | \$46,206.00 | \$48,754.00 | \$51,303.00 | \$54,183.00 | \$56,176.00 | | |
| | | \$3,268.08 | \$3,346.17 | \$3,268.08 | \$3,424.33 | \$3,609.00 | \$3,850.50 | \$4,062.83 | \$4,275.25 | \$4,515.25 | \$4,681.33 | | |
| 3 | 1 | \$40,184.00 | \$41,149.00 | \$39,217.00 | \$42,115.00 | \$44,397.00 | \$47,382.00 | \$50,007.00 | \$52,632.00 | \$55,598.00 | \$57,651.00 | | |
| | | \$3,348.67 | \$3,429.08 | \$3,268.08 | \$3,509.58 | \$3,699.75 | \$3,948.50 | \$4,167.25 | \$4,386.00 | \$4,633.17 | \$4,804.25 | | |
| 4 | 2 | \$41,180.00 | \$42,173.00 | \$39,217.00 | \$43,168.00 | \$45,519.00 | \$48,593.00 | \$51,297.00 | \$54,001.00 | \$57,056.00 | \$59,171.00 | | |
| | | \$3,431.67 | \$3,514.42 | \$3,268.08 | \$3,597.33 | \$3,793.25 | \$4,049.42 | \$4,274.75 | \$4,500.08 | \$4,754.67 | \$4,930.92 | | |
| 5 | 3 | \$42,205.00 | \$43,228.00 | \$39,217.00 | \$44,253.00 | \$46,675.00 | \$49,841.00 | \$52,626.00 | \$55,411.00 | \$58,558.00 | \$60,736.00 | | |
| | | \$3,517.08 | \$3,602.33 | \$3,268.08 | \$3,687.75 | \$3,889.58 | \$4,153.42 | \$4,385.50 | \$4,617.58 | \$4,879.83 | \$5,061.33 | | |
| 6 | 4 | \$43,261.00 | \$44,315.00 | \$39,217.00 | \$45,743.00 | \$48,262.00 | \$51,555.00 | \$54,451.00 | \$57,347.00 | \$60,620.00 | \$62,885.00 | | |
| | | \$3,605.08 | \$3,692.92 | \$3,268.08 | \$3,811.92 | \$4,021.83 | \$4,296.25 | \$4,537.58 | \$4,778.92 | \$5,051.67 | \$5,240.42 | | |
| 7 | 5 | \$44,349.00 | \$45,434.00 | \$39,217.00 | \$46,905.00 | \$49,500.00 | \$52,892.00 | \$55,875.00 | \$58,857.00 | \$62,229.00 | \$64,562.00 | | |
| | | \$3,695.75 | \$3,786.17 | \$3,268.08 | \$3,908.75 | \$4,125.00 | \$4,407.67 | \$4,656.25 | \$4,904.75 | \$5,185.75 | \$5,380.17 | | |
| 8 | 6 | \$45,469.00 | \$46,587.00 | \$39,217.00 | \$48,701.00 | \$51,413.00 | \$54,957.00 | \$58,074.00 | \$61,191.00 | \$64,714.00 | \$67,152.00 | | |
| | | \$3,789.08 | \$3,882.25 | \$3,268.08 | \$4,058.42 | \$4,284.42 | \$4,579.75 | \$4,839.50 | \$5,099.25 | \$5,392.83 | \$5,596.00 | | |
| 9,10 | 7 | \$46,623.00 | \$47,775.00 | \$39,217.00 | \$49,952.00 | \$52,745.00 | \$56,396.00 | \$59,606.00 | \$62,817.00 | \$66,445.00 | \$68,957.00 | | |
| | | \$3,885.25 | \$3,981.25 | \$3,268.08 | \$4,162.67 | \$4,395.42 | \$4,699.67 | \$4,967.17 | \$5,234.75 | \$5,537.08 | \$5,746.42 | | |
| 11,12 | L1 | \$47,812.00 | \$48,998.00 | \$39,217.00 | \$51,241.00 | \$54,117.00 | \$57,878.00 | \$61,184.00 | \$64,492.00 | \$68,228.00 | \$70,816.00 | | |
| | | \$3,984.33 | \$4,083.17 | \$3,268.08 | \$4,270.08 | \$4,509.75 | \$4,823.17 | \$5,098.67 | \$5,374.33 | \$5,685.67 | \$5,910.33 | | |
| 13,14 | L2 | \$49,036.00 | \$50,258.00 | \$39,217.00 | \$52,568.00 | \$55,531.00 | \$59,404.00 | \$62,810.00 | \$66,217.00 | \$70,065.00 | \$72,730.00 | | |
| | | \$4,086.33 | \$4,188.17 | \$3,268.08 | \$4,380.67 | \$4,627.58 | \$4,950.33 | \$5,234.17 | \$5,518.08 | \$5,838.75 | \$6,060.83 | | |
| 15,16 | L3 | \$50,297.00 | \$51,556.00 | \$39,217.00 | \$53,935.00 | \$56,987.00 | \$60,976.00 | \$64,484.00 | \$67,994.00 | \$71,957.00 | \$74,702.00 | | |
| | | \$4,191.42 | \$4,296.33 | \$3,268.08 | \$4,494.58 | \$4,748.92 | \$5,081.33 | \$5,373.67 | \$5,666.17 | \$5,996.42 | \$6,225.17 | | |
| 17,18 | L4 | \$51,596.00 | \$52,893.00 | \$39,217.00 | \$55,343.00 | \$58,487.00 | \$62,595.00 | \$66,209.00 | \$69,824.00 | \$73,906.00 | \$76,733.00 | | |
| | | \$4,299.67 | \$4,407.75 | \$3,268.08 | \$4,611.92 | \$4,873.92 | \$5,216.25 | \$5,517.42 | \$5,818.67 | \$6,158.83 | \$6,394.42 | | |
| 19,20 | L5 | \$52,934.00 | \$54,270.00 | \$39,217.00 | \$56,793.00 | \$60,032.00 | \$64,263.00 | \$67,985.00 | \$71,709.00 | \$75,913.00 | \$78,825.00 | | |
| | | \$4,411.17 | \$4,522.50 | \$3,268.08 | \$4,732.75 | \$5,002.67 | \$5,355.25 | \$5,665.42 | \$5,975.75 | \$6,326.08 | \$6,568.75 | | |
| 21+ | L6 | \$54,312.00 | \$55,688.00 | \$39,217.00 | \$58,287.00 | \$61,623.00 | \$65,981.00 | \$69,815.00 | \$73,650.00 | \$77,980.00 | \$80,980.00 | | |
| | | \$4,526.00 | \$4,640.67 | \$3,268.08 | \$4,857.25 | \$5,135.25 | \$5,498.42 | \$5,817.92 | \$6,137.50 | \$6,498.33 | \$6,748.33 | | |



Health Insurance

- Health Insurance totaled \$2,369,410,560 of the total QBE FY 2025 Appropriation.
- QBE provides funding for certificated staff enrolled in the State Health Benefit Plan (or another qualifying plan if a charter school).
- Employer Health care costs for certified employees for FY 2025 was \$1,760 per member/employee per month (\$21,120 annually). FY 2026 appropriation bill has proposal to increase to \$1,885 per member/employee per month (\$22,620 annually).
- There is no funding for federally funded personnel or noncertificated personnel.

Equalization Earnings (180 school districts)

- FY 2025 Equalization \$998,514,120
- Georgia attempts to equalize the disparities in property wealth per student that exist in the state.
- All 180 systems are ranked according to property wealth per student.
- Intent is to provide additional funding for school districts, bringing all up to the statewide average.
- Uses the weighted FTE of each district.
- Uses the property wealth of each district as compared to the statewide average property wealth.
- A different calculation is utilized for state charter school earnings.

Equalization Calculation

| Wealth Per Student Gap | | Mills to be Equalized | | | | Most Recent Student Count | | Equalization Grant | | |
|-----------------------------|---|-----------------------|---|-----------------------|---|--------------------------------|---|--------------------|---------|---|
| Statewide Benchmark per FTE | — | Tax Revenues | — | Assessed Digest Value | × | Percent Change in Actual Mills | — | | 5 mills | × |

Other State Categorical Grants

Pupil Transportation

- \$352,087,444
- Formula based on transportation needs.
- Funds the Salary of each bus driver needed to drive the number of buses a district earns.
 - FY 2025 - \$11,803.98 Per Driver/Bus
- Funds a portion of the operational costs.

Nursing

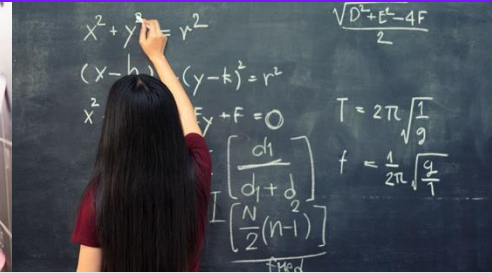
- FY 2025 \$42,704,227
- Allotment pays 50% of the costs the formula calculates based on FTE
- Earn 1 RN at \$55,609 for every 4,500 elementary FTEs and every 9,000 other FTEs
- Earn 1 LPN at \$39,544 for every 900 elementary FTEs and every 1,800 other FTEs.

Other State Categorical Grants

School Security Grant

- \$108,905,000 - \$47,124 per school
 - *Provide funds to establish school security grants for safety infrastructure and POST certified personnel*
- Statewide 2,311 schools, including GNETS facilities
- Amended FY 2025 Appropriation Bill includes an additional \$50,000,000 in state funding for school security.
 - *\$21,635 per school*

Additional Funding Weights Louisiana



Economically Disadvantage Weights (ED) – recognizes additional costs associated with educating students that are economically disadvantaged.

Career and Technical Education Weights – designed to recognize the additional costs incurred for supplies for CTE courses.

Students with Disabilities (SWD) Weights – acknowledges the additional costs that is incurred to provide services to students with disabilities.

Gifted and Talented (GT) Weights – recognizes the additional cost associated with providing services to gifted and/or talented students.

Level 1 – Total Weighted Count

- Level 1 is the primary mechanism the State uses to fund education. The calculation begins with:



Level 1 – Total Cost

- Next, the total weighted student count is multiplied by the base per pupil amount (\$4,015) to equal the cost of education.
- This base per pupil amount has been in effect since FY2019-20.
- 32 states utilize a base per pupil amount representing the cost to educate a student



Additional Funding Weights Mississippi

Additional funding is provided for students in a school district who are identified as entitled to and receiving services in the following areas:

The applicable weights are calculated as a percentage of the students receiving services.

Low-income (30%)

- Students included in the identified student percentage (ISP) includes students who are direct certified using self-reported data for the community eligibility provision
- Also includes students who are homeless, migrant, runaway, HeadStart, or foster care

Concentrated Poverty (10%)

- Percentage of low-income students greater than 35%
- If the percentage calculated is negative, the amount included per the funding formula will be zero

English Learners (15%)

- Students identified in accordance with federal law as entitled to and receiving English as a second language or bilingual services based on the student's English language proficiency
- The percentage of applicable students in the school district is multiplied by 15% then added to ANE

CTE, Grades 9-12 (10%)

- Career and technical education course for 9-12 Grades only. Students enrolled in multiple courses are counted once
- The percentage of applicable students in the school district is multiplied by 10% then added to ANE

Additional Funding Weights Mississippi

Additional funding is provided for students in a school district who are identified as entitled to and receiving services in the following areas:

The applicable weights are calculated as a percentage of the students receiving services.

Special Ed Tier I (60%)

- Students diagnosed with a specific learning disability, speech and language impairment, or developmental delay
- The percentage of applicable students in the school district is multiplied by 60% then added to ANE

Special Ed Tier II (110%)

- Students diagnosed with autism, hearing impairment, emotional disability, orthopedic impairment, intellectual disability, or other health impairment
- The percentage of applicable students in the school district is multiplied by 110% then added to ANE

Special Ed Tier III (130%)

- Students diagnosed with visual impairment, deaf-blindness, multiple disabilities, or traumatic brain injury
- The percentage of applicable students in the school district is multiplied by 130% then added to ANE

Gifted (ANE * 5% of 5%)

- Student identified as eligible to participate in gifted education program for the instruction of intellectually or academically gifted children
- The ANE is multiplied by five percent of five percent for all districts regardless of the number of gifted students

Staffing Allocations Arkansas

School-Level
Personnel

Additional
School-Level
Resources

Operartions &
Maintenance/Tr
ansportation

Central Office

35.69 School-level
positions per 500
students
\$5,426/student

Includes Technology,
Instructional
Materials,
Substitutes, etc
\$739/student

Includes limited
personnel
\$1,123/student

Includes limited
personnel, including
Superintendent
\$483/student

Staffing Allocations Georgia

QBE Earnings

Central and School Staff

Training and Experience

Health Insurance

- Earn 1 Teacher based on FTEs reported for Each Instructional Category.
- State Base Salary Scale - \$43,592
- Employer Rate of Teacher Retirement – 20.78%
- Medicare – 1.45%
- Sick Leave - \$150
- Earnings based on an annual contract period of September – August

- 12 month salaries based on the 10-month state salary schedule - \$52,310
- 1 Superintendent
- Assistant Superintendents – up to 6 based on FTE
- 1 Principal per school
- Assistant Principals based on set school size
- Secretary/Accountants

- Funds in arrears, based on employees reported the previous year in October.
- Funds all certified employees reported to a certified position, regardless of # of positions earned.
- Does not fund Federal employees.

- Funded in arrears, based on employees reported the previous year in October.
- Funds only certified positions, using the same data as T&E.
- Does not fund federal, or classified employees such as nutrition, transportation, custodial staff, paraprofessionals, maintenance, business.

QBE Allotment Sheet – Position Earnings

| Teacher | Subj. Spec | Couns. | Tech. Spec | Earned Positions | | | | | | | | | |
|---------|------------|--------|------------|------------------|-----------|-------|------------|--------|--------|-------|--------|-----------|--------------|
| | | | | Supt. | Asst Supt | Prin. | Asst Prin. | Secty. | Accnt. | VT/SW | Psych. | Sp Ed Ldr | Media Center |
| 14.13 | | 0.47 | 0.19 | | | | | | | | | | |
| 1.64 | | 0.04 | 0.02 | | | | | | | | | | |
| 31.65 | 1.56 | 1.20 | 0.49 | | | | | 1.00 | 1.00 | 1.35 | 1.35 | 2.27 | |
| 8.45 | 0.27 | 0.21 | 0.08 | | | 6.00 | 5.46 | 6.51 | | | | | |
| 12.30 | 0.82 | 0.63 | 0.26 | | | | | | | | | | |
| 7.82 | 0.25 | 0.19 | 0.08 | | | | | | | | | | |
| 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | | | | |
| 32.15 | 1.86 | 1.43 | 0.58 | | | | | | | | | | |
| 27.87 | | 1.42 | 0.58 | | | | | | | | | | |
| 11.05 | | 0.49 | 0.20 | | | | | | | | | | |
| 2.12 | | | 0.02 | | | | | | | | | | |
| 2.15 | | | 0.01 | | | | | | | | | | |
| 36.00 | | | 0.16 | | | | | | | | | | |
| 14.00 | | | 0.04 | | | | | | | | | | |
| 10.50 | | | 0.08 | | | | | | | | | | |
| 9.75 | | | 0.11 | | | | | | | | | | |
| 4.40 | | 0.15 | 0.06 | | | | | | | | | | |
| 2.53 | | 0.08 | 0.03 | | | | | | | | | | |
| 6.71 | | 0.10 | 0.04 | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| 235.22 | 4.76 | 6.41 | 3.03 | | | | | | | | | | |
| | | | | 1.00 | 2.00 | | | | | | | | |
| | | | | | | 6.00 | 5.46 | 6.51 | | | | | |
| | | | | 1.00 | 2.00 | 6.00 | 5.46 | 7.51 | 1.00 | 1.35 | 1.35 | 2.27 | |
| | | | | | | | | | | | | | 5.62 |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| 235.22 | 4.76 | 6.41 | 3.03 | 1.00 | 2.00 | 6.00 | 5.46 | 7.51 | 1.00 | 1.35 | 1.35 | 2.27 | 5.62 |



QBE Central Administration Costs

| CENTRAL ADMINISTRATION | | |
|----------------------------------|---------------|----------------|
| SYSTEM SIZE = 3300 | | |
| | Amount | FTES |
| 1 Superintendent | \$63,328 | |
| 1 Secretary @ \$14,449 (12MO.) | \$17,452 | |
| 1 Accountant @ \$21,567 (10MO.) | \$26,048 | |
| 2 Asst. Superintendent | \$126,656 | 0 - 5,000 |
| 4 Asst. Superintendent | \$253,311 | 5,001- 99,999 |
| 6 Asst. Superintendent | \$379,967 | 10,000 + |
| | | |
| Operations | | Per FTE |
| Supplies | \$0 | |
| Travel | \$0 | |
| Equipment (Replacement) | \$0 | |
| Miscellaneous | \$0 | |
| Unemployment Ins & Workers Comp. | \$0 | |
| TOTAL OPERATIONS | \$0 | \$0.00 |

QBE School Administration Costs

| 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.) | \$26,387 | \$58.64 |
| Secretary @ \$14,449 (12MO.) | \$17,452 | \$38.78 |
| TOTAL SALARIES | \$43,838 | \$97.42 |
| 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 | \$52,773 | \$84.57 |
| Secretary @ \$14,449 (12MO.) | \$17,452 | \$27.97 |
| 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.) | \$105,546 | \$54.41 |
| Secretary @ \$14,449 (12MO.) | \$17,452 | \$17.99 |
| Secretary @ \$12,041 (10MO.) | \$14,543 | \$14.99 |
| Operations | | |
| Supplies | \$2,198 | |
| Travel | \$1,500 | |
| Equipment (Replacement) | \$1,759 | |
| Miscellaneous | \$1,162 | |
| TOTAL OPERATIONS | \$6,619 | \$6.82 |

Staffing Allocations Louisiana

Allocation #1

International Teacher Allocation – Funding to support the cost of employing international teachers for foreign language instruction. \$21,000 per teacher towards salary costs.

Allocation #2

Teacher Mentor Stipend Allocation – Funding to support teachers that mentor undergraduate year-long residents. \$2000 per mentor paid as a stipend.

Allocation #3

Resident Teacher Stipends – stipends paid to residents that are in post – baccalarate year-long residency assignments. \$3300 per resident paid as a stipend.

Allocation #4

Continuation of Prior Year Pay Raises – funding for teachers and support worker pay raises originally provided by the Legislature during the early 2000s.

Level 4

- **6 – Certificated and Support Worker Pay Raises** – Funding for the continuation of:
 - \$1,000 certificated personnel pay raise along with a \$500 Support Worker pay raise plus associated retirement costs that were provided first in 2019-20.
 - \$800 certificated personnel pay raise along with a \$400 Support Worker pay raise plus associated retirement costs were provided in 2021-22.
 - \$1,500 certificated personnel pay raise along with a \$750 Support Worker pay raise plus associated retirement costs that were provided first in 2022-23.
- Data source: EdLink October CLASS Staff Count



Staffing Allocations West Virginia

Allocation #1

Professional Educators -
Allowance to pay the annual salary for PE, limited to the following applicable funding limits per each 1,000 students in net enrollment, based on the district's student population density. The funding limits for the 2025-26 year were: Sparse – 72.75, Low – 72.60, Medium – 72.45, or High - 72.30.

Allocation #2

Service Personnel -
Allowance to pay the annual state minimum salary and state supplement for SP, limited to the following applicable funding limits per each 1,000 students in net enrollment, based on the district's student population density. The funding limits for the 2025-26 year were: Sparse – 55.50, Low – 54.92, Medium – 54.35, or High – 53.79.

Allocation #3

Allowance to pay the annual state minimum salary and state supplement for professional student support personnel employed, limited to five professional student support personnel per each 1,000 students in net enrollment.



Program Allocations

Arkansas

- Enhanced Transportation
- Student Growth
- Declining Enrollment
- Isolated School
- Teacher Salary Equalization
- LEARNS Teacher Min Salary/Raise Fund

Georgia

- Math and Science Stipend
- Dyslexia Services
- Feminine Hygiene
- Parapro to Teacher Grant
- Ag Ed and Career and Technical Grants
- Computer Science
- Rural Grants

Louisiana

- Career Development Fund (CDF)
- Supplemental Course Allocation (SCA)
- High Cost Services

Mississippi

- Funding is provided for Non-Public Programs (not school districts):
- Dyslexia Scholarships
 - Speech Language Scholarships
 - University Based & Private 504 Teachers
 - SPED Transportation
 - Extended School Year
 - Textbooks
 - Bus Driver Training

West Virginia

Allocations for personnel salaries, associated fixed charges, transportation, operation of facilities, substitute costs, instructional programs, advanced placement, technology, and professional development make up the total program allocation.



Other Allocations

Mississippi

- The state share in support of the funding formula for fiscal years 2025, 2026, and 2027
- Funding for these years will not be less than all state funds received for fiscal year 2024
- Hold Harmless provision will no longer apply in fiscal year 2028 (July 1, 2027 – June 30, 2028). Districts will received funding based upon the total funding calculation

West Virginia

- Allocations for the employer share of pension and healthcare are allocated outside of the program. Allocations for increased enrollment, school safety, and voucher programs also exist outside of the basic program.

Local Five Mill Share (LFMS) O.C.G.A. §20-2-164



Local Five Mill Share (LFMS)

What is LFMS?

- Local school systems are required to underwrite a portion of the QBE formula amount under a provision of the law known as the “Local Five Mill Share”.
- The local fair share is the amount on the QBE allotment sheet that must be supported with the LEA’s local funds (e.g., property taxes).
- The local fair share for each LEA is an amount equal to the amount that can be raised by the LEA levying five mills on the 40 percent equalized property tax digest.
- The total earnings for QBE are reduced by the current year local fair share.
- LFMS cannot be more than 20% of the calculated QBE earnings.

Local Five Mill Share



Local 5 mill share (LFMS) is **deducted** from total QBE earnings, and the State of Georgia pays the balance of the earnings.

| |
|---------------------------|
| LESS LOCAL 5 MILLS |
| 140,815,532 |
| 27,469,902 |
| 319,317,589 |
| 88,791,227 |
| 151,801,714 |
| 59,909,246 |
| 0 |
| 298,426,677 |
| 291,255,976 |
| 77,772,519 |
| 59,296,353 |
| 26,827,124 |
| 231,548,224 |
| 78,951,820 |
| 32,910,731 |
| 180,047,627 |
| 45,993,204 |
| 22,398,548 |
| 79,227,267 |
| 134,011 |
| 1,787,184 |
| 2,214,682,475 |
| 60,139,213 |
| 109,523,346 |
| 103,331,215 |
| 272,993,774 |
| 55,319,778 |
| 16,575,319 |
| 9,782,447 |
| 167,730 |
| 2,569,521,523 |

Thank You ³⁶



SASBO

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