



GEORGIA

Description of the Formula

Georgia has a two-tiered school finance program, the base is a foundation program with a five mill required local share; the state provides the difference between the foundation amount set by the state minus the local share, which is the amount raised locally by levying five mills on the 40% equalized property tax digest. For each mill raised above the five mills (up to 15 mills), the state will pay the difference needed in the per pupil amount for WFTE to bring the amount raised per pupil equal to the amount per pupil at the 75th percentile. The state has a minimum salary schedule for 10 months (190 days); the base salary was \$33,424 for the 2014-2015 school year. Most school systems provide a local supplement to the base salary.

Due to the significant economic challenges the state experienced in previous years, a bottom line austerity reduction of 9.7% remains applied against the earnings of the education funding formula. With waivers of expenditure controls, school systems have the flexibility to implement these reductions as best fits their individual situation.

District-Based Components

Density/Sparsity of Small Schools

Additional funds are provided to small schools on a case by case basis subject to the conditions of O.C.G.A. 20-2-292. Requirements for receiving a Sparsity grant include:

- The inability of the local school system to offer its students or a portion of its students the educational programs and services that are typically offered with state and local funding;
- the reason for the inability to offer these services is because the number of full time equivalent students participating in the school is less than the base size identified under the QBE law;
- there has been a study completed in the last five years that indicates that merging of smaller schools is unfeasible due to the extensive travel time required for students to arrive to attend school; or
- that there arises local objections to the possibility of merging two or more separate systems into one new system; or
- the adjoining local school system or systems refuse to participate in a study to determine the feasibility of a merger; or

- any proposed local school system would still be unable to offer comparable educational programs and services to its students or a portion of its students even if the local school systems were merged or if schools were consolidated, since the resulting schools would still be smaller than the base sizes.
- Funds are subject to appropriation.

Grade Level Differences

Grade	Weight
K	1.6519
K Early Intervention	2.0363
1-3	1.2853
1-3 Early Intervention	1.7941
4-5	1.0356
4-5 Early Intervention	1.7877
6-8	1.0279
6-8 Middle School	1.1313
Base Grades 9-12	1.000

Declining Enrollment or Growth

Average of three most recent FTE counts for each program with a mid-year adjustment the following year for growing school systems. Systems with declining enrollment are typically held to the initial appropriation for the remainder of the year, and funding is adjusted downward in the subsequent year.

Capital Outlay and/or Debt Service

The state provides grants based on increased growth and consolidation. Bonded indebtedness may not exceed 10% of a school district’s total assessed property.

Transportation

State aid is provided according to a schedule of standard transportation costs and a schedule of variable transportation costs.

Charter Schools

Local school system charter schools are funded in the same fashion as traditional public schools, using the existing Quality Basic Education funding formula. There are differences in governing structures and approval methodologies, but no significant differences in funding. In the 2012 Legislative Assembly, the State of Georgia created via state law the **State Charter Schools Commission** of Georgia (SCSC) as a state-level, independent charter school authorizing entity. The SCSC has the power to approve or deny petitions for state charter schools and renew, non-renew, or terminate state charter school contracts in accordance with Georgia law. The mission of the State Charter Schools Commission of Georgia is to improve public education throughout

the state by authorizing high quality charter schools that provide students with better educational opportunities than they would otherwise receive in traditional district schools.

There are currently 15 state chartered schools in operation in the state of Georgia, serving as standalone schools/local school systems.

Student-Based Components

Special Education

Funding is provided through the foundation program for five weighted categories for special education. The weights range from 2.3810 to 5.7555 depending on the type of disability and service and program provided to the pupil.

Special Education Category	Weight
Category I	2.3810
Category II	2.7903
Category III	3.5520
Category IV	5.7555
Category V	2.4520

Low Income / Comp Ed / At-Risk

A weight of 1.3092 is provided for students in remedial education programs; a weight of 1.4717 is provided for students in alternative education programs.

English Language Learner/Bilingual Education

The formula includes a weight of 2.5068 for students in the English for Speakers of Other Languages (ESOL) program.

Gifted and Talented Education

A weight of 1.6597 is provided for students in programs for the gifted.

Career and Technical Education

A weight of 1.1912 is provided for students in the Career, Technical and Agricultural Education program, formerly called vocational education.

Preschool Education

Traditional preschool is funded by a separate state agency, the Georgia Department of Early Care and Learning. The Georgia Department of Education is responsible for the preschool handicapped grant for 3-4 year old students who have been identified as eligible for special education services.

Categorical Programs

Districts also may be eligible for the following categorical program(s):

Bus replacement Bonds	\$20 million in FY 2015; subject to annual appropriation.
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Other

n/a

Revenue and Expenditure Information

State Mandates Restricting Revenue or Expenditure Increases

Expenditure controls for FY 2015 are as follows:

- Due to the precipitous economic decline, all expenditure controls remain waived through the SY 2014-2015.

Property Assessment Ratios Used/Legal Standards for Property Assessment

Forty percent of fair market value, less statewide exemptions and an adjustment factor for the elderly, is used.

Measure of Local Ability to Support Schools

Property valuation.

School District Budget and Tax Rate Procedures/Sources of Local Revenue

There are 159 fiscally dependent school districts and 27 fiscally independent school districts. Maximum local levy without voter approval is 20 mills. A simple majority vote is required for a tax increase; one election can be held per year. Eighty percent of local revenues derive from property taxes; 20% from sales taxes.

State Support for Non-Public Schools

The state provides tuition for multi-handicapped pupils, and for students eligible to participate in a special needs scholarship program.