



# **Budgets, Allocations and Funding Issues**

**March 23-24, 2010 Special Education Meeting**

**Dr. Harry Repsher  
Budget Specialist**

**Georgia Department of Education  
Divisions for Special Education Services and Supports  
1870 Twin Towers East  
Atlanta, Georgia 30334**

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# Budgets, Allocations & Funding Issues

- **School Budgets 101 - Where and how is it generated –State, Local & Federal**
- **IDEA Formulas- State and LEA**
- **FY10 IDEA Regular and ARRA Grant Awards – Carryover comments**
- **FY11 IDEA Regular Grant Award**
- **Audit Reports**

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# School Revenue or Income

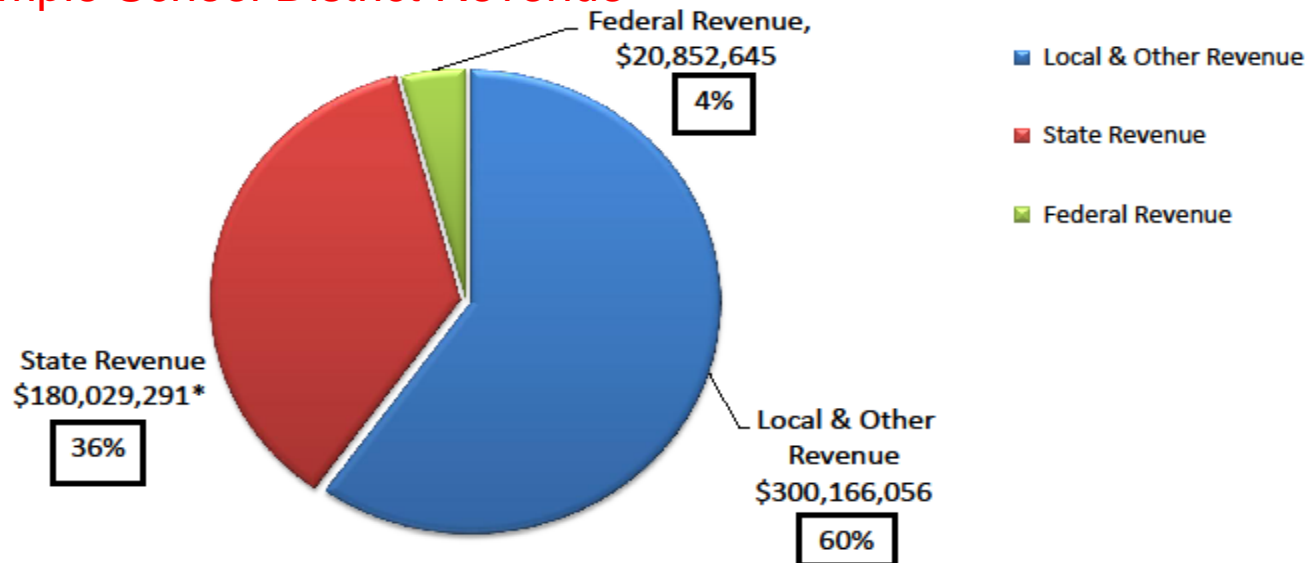
- Local school system receives funds from 3 sources

State provides an average of 48.55% of funds for education with a range of 5.98-72.92%. In FY2000, it was 55.88%.

43.74% of funds from local sources such as property and sales taxes with a range of 17.58-81.96%. In FY2000, it was 39.16%.

7.71% of funds from federal sources with a range of 3.57-30.02% In FY2000, it was 4.96%.

## Sample School District Revenue



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# 1. State Level Revenue/Expenditures

## FY 2011 Estimated Revenues

Total: \$18,156,435,820

- Income Tax – Individual 41.4%
- Sales Tax 29.1%
- Motor Fuel Tax 4.8%
- Income Tax – Corporate 3.2%
- Other Taxes 6.3%
- Fees & Sales 7.7%
- Lottery 6.2%
- Tobacco Settlement 0.8%
- Miscellaneous 0.5%

## FY 2011 Estimated Expenditures

Total: \$18,156,435,820

- Educated Georgia 57.0%
- Healthy Georgia 19.3%
- Safe Georgia 8.2%
- Best Managed State 4.3%
- Growing Georgia 4.7%
- Debt Management 6.6%

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Decrease

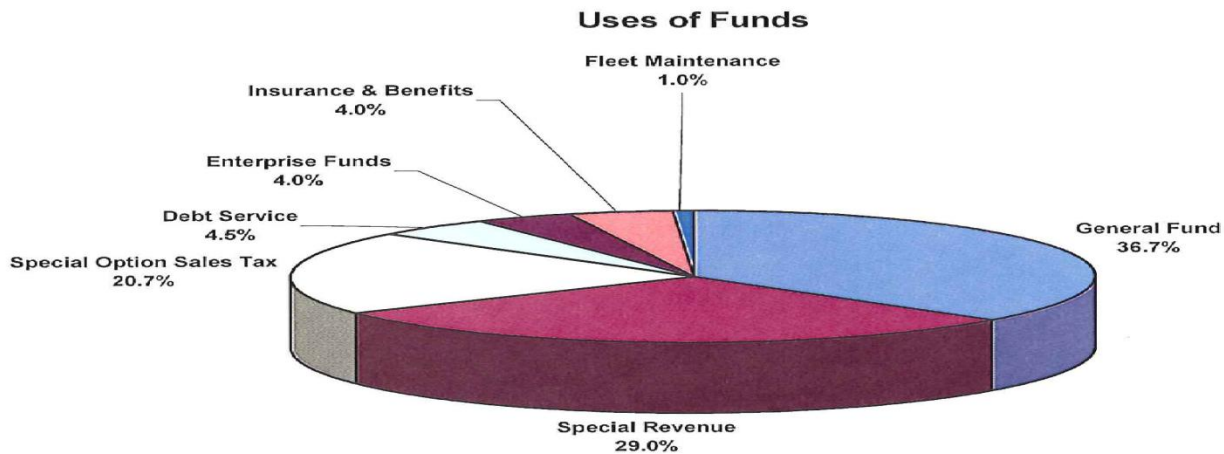
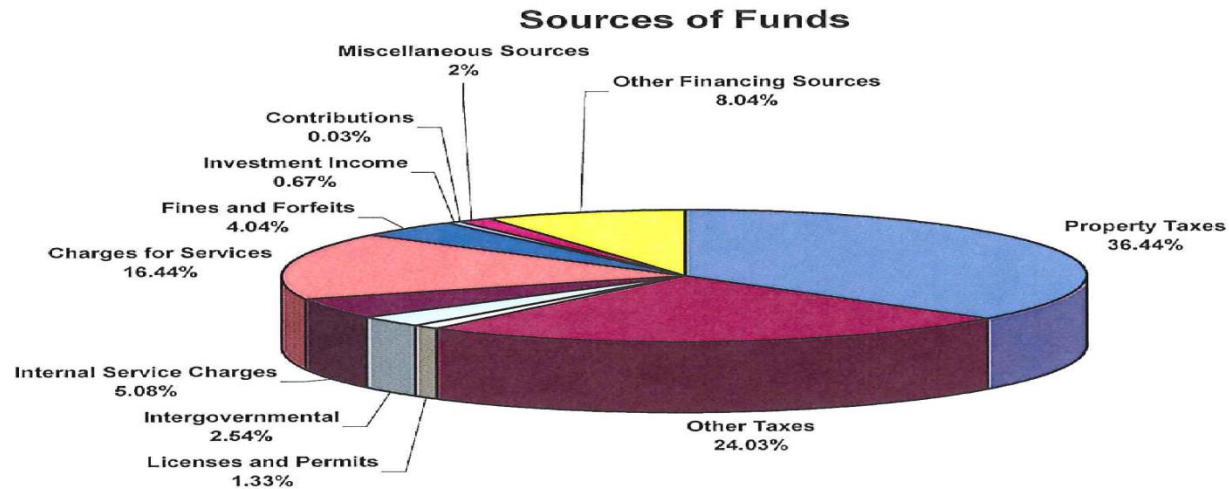
STAFF & PROFESSIONAL DEV			38,811,998	7,666,780	31,145,218		
MIDTERM HOLD HARMLESS							
Amended Formula Adjustment					(936,342,040)		
Charter System Adjustment			1,704,788		1,704,788		
<b>QBE FORMULA EARNINGS</b>	7,889,564,952	691,883,627	8,626,484,311	1,697,504,727	5,992,637,544	101,269.	2,616.04
CATEGORICAL GRANTS							
Pupil Transportation Pgm (Includes 8956 Drivers and bus replacement funds of 16,254,259)			156,016,375		156,016,375		
Sparsity - Regular			2,834,142		2,834,142		
Sparsity - Alternative Program			2,959,241		2,959,241		
Sub Total (SPARSITY)			5,793,383		5,793,383		
Migrant Education			0		0		
<b>TOTAL EARNINGS FOR QUALITY BASIC EDUCATION</b>			8,788,294,069		6,154,447,302		
Education Equalization Funding Grant			423,073,830		423,073,830		
Nursing Services			27,645,000		27,645,000		
<b>TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET</b>			9,239,012,899		6,605,166,132		
Charter Commission Admin - State					-51,845		
Charter Commission Local Revenue					0		
Charter Commission Admin - Local					-49,741		
ARRA			413,145,926		413,145,926		
<b>TOTAL FUNDING ON THIS ALLOTMENT SHEET</b>			9,652,158,825		7,018,210,472		

NOTES

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# II. County Source of Funds/Expenditures



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# County Source of Funds/Expenditure

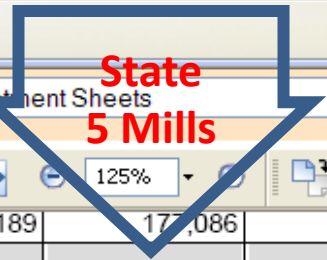
## COMBINED STATEMENT OF REVENUES AND EXPENDITURES ALL FUNDS

Category Description	FY2006	FY2007	FY2008	FY2009
	Actual	Actual	Est. Actual	Budget
<b>Revenue Category</b>				
Property Taxes	\$49,490,983	\$53,740,325	\$52,713,765	\$60,134,005
Other Taxes	\$43,060,483	\$43,298,347	\$40,006,580	\$39,657,481
Licenses and Permits	\$2,557,786	\$2,532,785	\$1,983,343	\$2,198,414
Intergovernmental	\$5,263,307	\$4,398,255	\$3,506,004	\$4,186,248
Internal Service Charges	\$6,565,436	\$8,173,694	\$8,601,571	\$8,379,946
Charges for Services	\$22,483,482	\$21,501,884	\$22,676,846	\$27,134,672
Fines and Forfeitures	\$6,051,105	\$7,262,490	\$6,407,664	\$6,660,000
Investment Income	\$2,509,685	\$2,609,014	\$1,314,931	\$1,112,500
Contributions	\$80,495	\$62,485	\$60,551	\$44,500
Miscellaneous Sources	\$16,861,387	\$21,200,800	\$10,847,108	\$2,266,000
Other Financing Sources	\$9,043,834	\$11,139,381	\$16,244,563	\$13,268,990
Use of Reserves	\$0	\$0	\$0	\$3,757,622
<b>TOTAL</b>	<b>\$163,967,983</b>	<b>\$175,919,460</b>	<b>\$164,362,926</b>	<b>\$168,800,378</b>
<b>Expenditure Category</b>				
Personal Services	\$58,547,565	\$67,950,230	\$74,949,708	\$74,565,670
Operating Services	\$30,200,664	\$32,303,211	\$32,682,477	\$37,385,258
Debt Service	\$2,235,792	\$8,077,114	\$8,111,188	\$8,439,689
Capital Projects	\$52,450,655	\$60,734,346	\$44,337,635	\$35,540,771
Other Financing Uses	\$9,043,834	\$10,836,396	\$12,824,180	\$12,868,990
<b>TOTAL</b>	<b>\$152,478,509</b>	<b>\$179,901,296</b>	<b>\$172,905,187</b>	<b>\$168,800,378</b>

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2010 Set FY QBE003 System Allotment Sheets GO



**State  
5 Mills**

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PROFESSIONAL DEV			891,189	177,086	714,103				
HARMLESS									
Formula Adjustment						(21,714,075)			
Adjustment									
<b>TOTAL EARNINGS</b>	180,530,712	15,631,044	197,182,414	39,181,697	136,286,642	2,327.01	58.25	71.64	33.00
CAL GRANTS									
Transportation Pgm (Includes 141 Drivers and bus replacement funds)			2,492,579		2,492,579				
Regular			0		0				
Alternative Program			0		0				
Total (SPARSITY)			0		0				
Education			0		0				
<b>EARNINGS FOR QUALITY BASIC EDUCATION</b>			199,674,993		138,779,221				
Qualization Funding Grant			0		0				
Services			572,644		572,644				
<b>TOTAL FUNDING ON THIS ALLOTMENT SHEET</b>			200,247,637		139,351,865				
Commission Admin - State					0				
Commission Local Revenue					0				
Commission Admin - Local					0				
			9,462,809		9,462,809				
<b>TOTAL FUNDING ON THIS ALLOTMENT SHEET</b>			209,710,446		148,814,674				

**NOTES**

- Expenditure Controls for F
1. Each Local school system must allocate one or more of the 19 Q
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**3 Day Furlough Rec**  
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# March 2010 – Midterm Budget

Quality Basic Education - Reports - Windows Internet Explorer

http://app3.doe.k12.ga.us/ows-bin/owa/qbe\_reports.public\_menu?p\_fy=2000

Quality Basic Education - Reports

2010 SetFY QBE010 Mid Term System Allotment Sheets GO

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MEDIA CENTER PGM.	4,244,297	535,807	4,780,104	938,218	3,841,886		
20 DAYS ADDITIONAL INSTRUCTION	1,416,326		1,416,326	277,990	1,138,336		
STAFF & PROFESSIONAL DEV			911,678	178,940	732,738		
MIDTERM HOLD HARMLESS			0	0	0		
Amended Formula Adjustment					(25,970,928)		
Charter System Adjustment							
<b>QBE FORMULA EARNINGS</b>	<b>182,543,737</b>	<b>16,022,285</b>	<b>199,625,872</b>	<b>39,181,696</b>	<b>134,473,248</b>	<b>2,379.86</b>	<b>59.77</b>
<b>CATEGORICAL GRANTS</b>							
Pupil Transportation Fees (Includes 191 Drivers and bus replacement funds of 276,116)			2,492,579		2,492,579		
Sparsity - Regular			0		0		
Sparsity - Alternative Program			0		0		
Sub Total			0		0		
Migrant Education			0		0		
<b>TOTAL EARNINGS FOR QUALITY BASIC EDUCATION</b>			<b>202,118,451</b>		<b>136,965,827</b>		
Education Equalization Funding Grant			0		0		
Nursing Services			584,239		584,239		
<b>TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET</b>			<b>202,702,690</b>		<b>137,550,066</b>		
Charter Commission Admin - State					0		
Charter Commission Local Revenue					0		
Charter Commission Admin - Local					0		
ARRA			9,462,809		9,462,809		
<b>TOTAL FUNDING ON THIS ALLOTMENT SHEET</b>			<b>212,165,499</b>		<b>147,012,875</b>		

**NOTES**

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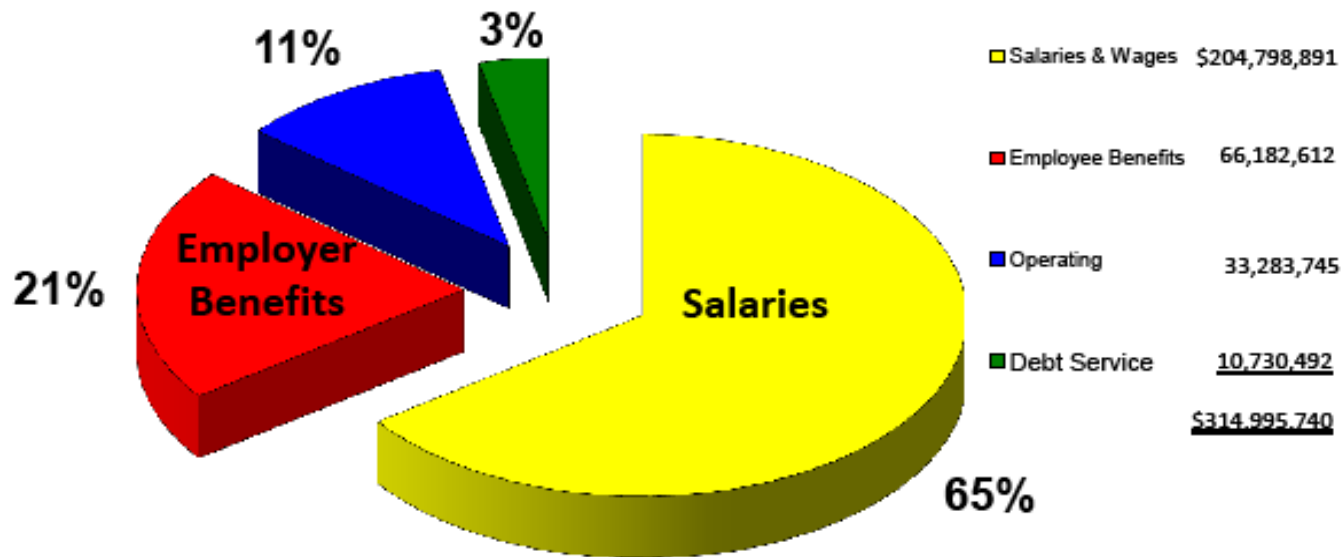
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**Increase of \$2.5 Million driven by FTE for growth but \$4.2 decrease in Amended Formula Adjustment Overall decrease of \$1.8 Million**

# School Expenditures

## GENERAL FUND TOTAL EXPENSES FY 2009-10



Salaries and Employer Benefits are 86% of Total Expenses

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# School Budgets 101

- School Budget – largest portion of the county/city budget
- Most LEAs spend their funds via 2 different budgets
  1. Capital outlay budget (\$86 million)– long term capital outlay for construction by sale of school bonds(big mortgage)
  2. Operating or General Fund budget – day to day operations of schools(\$415 million)

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# School Budgets 101

- Local revenue for school support is derived almost entirely from property taxes for operations and local sales taxes for technology and capital outlay. Property Taxes are levied by a school system on the assessed valuation of real and personal property located within the district plus interest on investments, gifts and student fees charged for summer and night school programs. Each school board is required under Georgia Quality Basic Education (QBE) to contribute a “local fair share” equal to a five mill levy on its equalized, adjusted tax digest. In addition, school boards are allowed to levy property taxes in excess of the required five effective mills to provide or support programs not funded or not fully funded by the State up to 20 mills.

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# School Budgets 101

- Property tax- real property(house) and personal property (car, motorcycle, boat)
- How are Value & Tax Computed?

The basis for ad valorem taxation is the fair market value of the property which is established as of January 1<sup>st</sup> of each year. The tax is levied on the assessed value of the property which, by law, is established at **40% of fair market value**. The amount of tax is determined by the tax rate levied by the various entities (**one mill is equal to \$1.00 for each \$1,000 of assessed value**).

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# School Budgets 101

- **Total Property Appraised Value X 40% = Total Assessed Value (\$250,000 house = \$100,000)**
- **Total Local Government Budgets (total tax digest) Total Assessed Value = Millage Rate (\$360 Million \$30 billion = 0.012 per dollar or \$12 of every \$1000 of taxable value)**
- **Millage Rates X Assessed Value minus Applicable Exemptions = Tax Bill (\$100K - \$50,000 X 0.012 = \$620 or \$50 X \$12= \$620)**

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# School Budgets 101

- **Where do we get the money to improve and build new schools?**

Another important category of expense is the “Capital Outlay Budget.” This budget indicates what is to be spent on the construction, expansion and renovations of all buildings that make up the LEA’s “capital” assets, land purchase and technology. Funding for this budget comes from a 1% **Special Purpose Local Option Sales Tax (SPLOST)**, the sale of voter approved General Obligation Bonds and State capital outlay funding.

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# III. IDEA Federal Grants – 3 Parts

1. State Flow through or pass through grants:
  - IDEA, Section 611, Title VI, Part B - Flow-Through grants to the district that provides excess cost funds to ensure that all children ages 3-21 with disabilities receive a free appropriate public education
  - IDEA, Section 619, Part B - Preschool grant provides excess cost funds for a comprehensive special education program for children ages 3-5 with disabilities
2. Discretionary – 8.5% of funds for State initiative grants for improving special education services – GIMC,GNETS,GPAT, PBS. Also, GAA, 2% and other contracts (**only for special education services**).
3. Administration – 1.5% of funds for Division’s personnel and contracted activities for the state (**only for special education services**).

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# Purpose

- To supplement state, local and other federal funds; not to supplant those funds
  - To pay excess costs of special education
- (d)(1)(A) to ensure that all children with disabilities have available to them a **free appropriate public education** that emphasizes special education and related services designed to meet their unique needs and prepare them for **further education, employment and independent living**. 34 CFR 300

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# 300.700 IDEA Grants to States

- **Base Year:** established in the fiscal year preceding the first fiscal year the federal appropriation reached the \$4.9 billion mark (FY 2000 grant)
- **Maximum grant since FY 2007** is based on the number of 3-21 SWD who received sp ed and related services Xs 40% of the average per pupil expenditure in public elementary and secondary schools adjusted by rate of annual change in the sum of 85% of State's population and 15% of those living in poverty.

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# 300.705 - IDEA Sub-grants to LEAs

## 300.705(b)(1) Base Payments for IDEA

- Award each LEA 75% of the amount it would have received in FY1999 (total of \$80,774,679)

## 300.705(b)(3) Allocation of remaining funds

- Allocate 85% of any remaining funds to those LEAs on the basis of the relative numbers of children enrolled in public and private (home schools) elementary and secondary schools within the LEA's jurisdiction
- Allocate 15% of those remaining funds to those LEAs with their relative numbers of children living in poverty as determined by the SEA (based on free/reduced lunch figures)

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# 300.815 Preschool Sub-grants to LEAs

## BASE YEAR - PART B PRESCHOOL

- Calculated from the Dec 1, 1996 Child Count
- Each district's count multiplied by \$485.55
- Since FY 1998 the special education child count has not been used to determine IDEA PART B PRESCHOOL district allocations
- IDEA Part B Preschool Base Year Amount is \$6,937,513

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# IDEA Allocation Variables

- **POVERTY (15% of remaining funds)**
  - **Obtained from the free and reduced lunch data**
- **PUBLIC ENROLLMENT (85% of funds)**
  - **All enrolled public students ages 3-21 (LEAs to include local charters and residential facilities)  
Charter LEAs, State Schools and SOPs (DBHDD, DJJ, DOC & DOL)**
  - **Enrollment taken as of FTE I**

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# IDEA Allocation Variables

## NON-PUBLIC ENROLLMENT

- Private School Enrollment within the LEA
- Registrations for home school students in the LEA
- Enrollment taken as of FTE – 1
- REPORTED ENROLLMENT DOES NOT TAKE INTO ACCOUNT THE STUDENT’S RESIDENCE

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# FY 10 IDEA Flow Through Allocation

**FY 10 IDEA Part B Grant Award to LEAs = \$288,000,000**

**Subtract LEA Grant Base - \$80,774,679 = \$207,225,321**

**At 85% = \$176,141,522.85**

**At 15% = \$ 31,083,798.15**

## **LEA Receiving Funds**

**December 1, 1998 child count**

**405**

**Base IDEA Flow Through allocation for FY2000**

**calculated at \$518.60 times the child count**

**\$210,033.00**

**Public Enrollment (08-09 school year)**

**2,001**

**Non-Public Enrollment (08-09 school year)**

**27**

**Total Enrollment**

**2,028**

**Percentage of State enrollment**

**.08846%**

**Funding = % of state enrollment \* \$176,141,522.85**

**\$155,814.79**

**Poverty amount per child**

**\$464.66**

**Percentage of State Poverty Count**

**.05848%**

**Poverty funding = % of free/reduced lunch \* \$31,083,798.15**

**\$18,177.81**

**Allotment (FY 10) = Base + Enrollment + Poverty (rounded)**

**\$384,026**

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# FY 10 IDEA Part B Grant Awards

<u>Grant Award</u>	<u>FY 10 Regular</u>	<u>ARRA*</u>
IDEA Flow thru <b>As of March 18th</b> amount spent was	\$324,015,838 <b>\$120,000,000</b>	\$313,758,336 <b>\$ 64,000,000</b>
IDEA Preschool	\$ 9,637,526	\$ 10,449,347

**\* All ARRA funds must be obligated by June 30th  
and spent by September 30, 2011**

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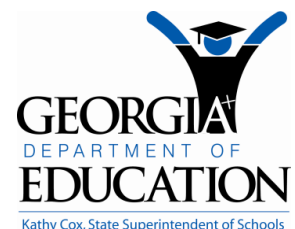


# FY 11 IDEA Part B Grant Awards

<u>Grant Award</u>	<u>FY 11 IDEA</u>	<u>LEA Subgrant</u>
• <b>Flow Through</b>	<b>\$323,713,119</b>	<b>\$291,000,000 +</b>
	<b>Parent Mentor</b>	<b>\$ 1,000,000</b>
	<b>Focus Monitor</b>	<b>\$ 460,000</b>
	<b>High Cost Fund</b>	<b><u>\$ 2,700,000</u></b>
	<b>Total</b>	<b>\$295,160,000</b>
• <b>Preschool</b>	<b>\$ 9,637,526</b>	<b>\$ 9,637,526</b>

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# Why review the findings once the state auditors have issued the audit report?

- Who was asked and how it was asked by the auditors can cause miscommunication.
- Our job is to research a finding further to determine if a problem actually does exist, or if there is documentation available.
- Auditors forward the federal program findings to the Program Managers to review. They rely on our expertise to resolve the findings.
- Program Managers need to know who to ask for the required information. Depending on the School District, that may be a Special Education Director, Federal Programs Grant Manager, Finance Director, Accounts Payable Clerk, Payroll Clerk, and/or a Human Resources Director. Any one of these personnel may have the answers or documentation needed.

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# Audit Finding by OIG

- On January 15, 2009, the Office of the Inspector General for the U.S. Department of Education (OIG) released a final audit report of the Philadelphia School District's control over federal expenditures. OIG found \$17,284,200 in unallowable expenditures and \$121,091,818 in inadequately supported costs. Significant weaknesses were found in all key areas of internal controls, including time and effort records, supplanting, unallowable and non-allocable costs and inadequately supported costs. The total costs questioned represent the highest amount ever reported by OIG for a single district for one twelve month period.

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# Common Audit Findings in Georgia

- **No semi-annual certification of time and effort**
- **Time and attendance records not utilized**
- **Failure to file an accurate completion report**
- **Fiscal requirements of schoolwide program not fully implemented**
- **Excessive cash balances**
- **Deficiencies in hiring “Highly Qualified” personnel**
- **Unallowable expenditures**

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# Semi-annual certification of time and effort

- An employee who works solely on a single cost objective must furnish a semi-annual certification that he/she has been engaged solely on that single cost objective.
- The semi-annual certification may be maintained by the Program Director. However, it might be more efficient to have the Payroll Clerk maintain the certification.
- The LEA must be able to provide documentation to the auditors demonstrating the semi-annual certification.

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# Time and attendance records not utilized

- If an employee's time is split between federal programs, or between federal and non-federal programs, they must maintain time and effort distribution records.
- The employee must document the portion of time and effort dedicated to:
  - The Federal program; and
  - Each program or other cost objective
- The records must be prepared monthly and signed by the employee. Quarterly adjustments are made.

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# Failure to file an accurate completion report

- The completion reports need to agree with the LEA's accounting records. The accounting office should verify the records.
- The accounting personnel should be filling out the completion reports. A copy of the report should be shared with the appropriate grant manager (i.e. Special Education Director).
- Accounting personnel need to verify that the completion reports were prepared based on the accounting records for the appropriate grant period.

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# Excessive cash balances

- LEAs must establish and follow procedures to minimize the time elapsing between the receipt of the funds and disbursement.
- Interest earned on excess cash balances is required to be submitted to the Federal agency. Up to \$100 per year may be kept for administrative purposes.
- Auditors will calculate the interest refund based on the monthly cash balances. LEAs should refund all of the interest due over the \$100 limit.

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# Unallowable expenditures

- A list of allowable expenditures is provided in circular A-87 and on the special education website.
- When reviewing an audit finding, the Program Manager should examine voucher packages and verify the expenditures with the System's Program Director and Accounts Payable Clerk.
- All expenditures should be approved budget items. Expenditure should be approved by the Program Director.

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# Procurement and suspension debarment

- Non-federal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred or whose principals are suspended or debarred. “Covered transactions” include those procurement contracts for goods and services that are expected to equal or exceed \$25,000.
- LEAs must obtain verification from the vendor that they are not suspended or debarred or otherwise excluded. This verification may be accomplished by checking the *Excluded Parties List System (EPLS)* maintained by the General Services Administration (GSA), collecting a certification from the vendor, or adding a clause or condition to the covered transaction with the vendor. The website for EPLS is <http://epls.arnet.gov>.
- This documentation must be maintained by the LEA and provided to auditors upon request.

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# Proportionate Share : The Big Shift- IDEA 2004

- IDEA 1997: responsibility for providing proportionate share rests upon the resident district of the private school student
- IDEA 2004: responsibility for providing proportionate share rests upon the district in which the student attends school regardless of residency

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# Timely and Meaningful Consultation

When conducting TMC a district must cover the following during the meeting

1. The child find process and how parents, teachers and school officials will be informed of the process (similar to public schools process)
2. What the proportionate share sum is and how it was calculated
3. The consultation process and how it will operate throughout the school year to ensure those eligible can get special education and related services

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# The essential points (cont.)

4. How, where and by whom will proportionate share funds be allocated, including a description of the types and amounts of services that will be provided
5. How, if the district disagrees with the views of the private school on services, it will provide a written explanation of the reasons why it chose not to follow the views of the private school
  - Have January – June for TMC
  - Prior to starting school declare type of service and proportionate share amount available

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# The Important Piece: Affirmation

- Not enough to simply have a record of attendance
- Each participant must give written affirmation signed indicating that the five essential points were discussed
- If the person refuses to sign a form, it should be maintained with a note to that effect

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# Documentation of TMC

- A copy of all notice letters sent by the district
- Copies of all attendance or sign-in sheets
- A copy of the ad placed to include the date and name of the publication
- A copy of any agenda, handout or powerpoint used at the TMC meeting(s)
- Copies of all signed and unsigned affirmation forms

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# Important Points

- TMC must be completed prior to school starting - no exceptions.
- Documentation kept by the LEA
- Must do child find activities (even if no eligible children are at the private schools) similar to what is conducted at the public schools
- If you have no private schools, please indicate so on the Proportionate Share tab in the Consolidated Application

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# For additional information contact:

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