



How is education funded in Georgia?

- **With a few exceptions, all funding for public education comes from taxes**
 - Federal + State – Local Fair Share + Local Funds = Total \$ K-12
 - Federal: $\approx 7\%$
 - State: $\approx 60\%$ Both state and federal funds come from income, sales and excise taxes
 - Local: $\approx 33\%$ Local funds mostly come from ad valorem property taxes. **Sales Taxes are available for capital projects.**
 - Community: Extra funding comes from community-based groups, such as the PTA, booster clubs, business partnerships, grants, etc.
 - State allocations to local school systems are calculated based on:
 - Direct and Indirect Institutional Costs
 - Categorical Grants for specific needs
 - Local Fair Share (amt. of local district participation)
 - Equalization Grants (additional state funding to districts where the property wealth per student is below the 90th percentile of all districts)
 - Non-QBE grants from the state, i.e. transportation, elementary foreign language
 - **90% of state allocations are for salaries**
 - Local taxes are used to:
 - **Make up the difference for between real costs and state appropriations**
 - Enrich curriculum
 - Increase teacher salaries, local supplements
 - Cover extra costs for instructional materials, etc.
 - Provide extra services, such as dental insurance for employees, social security contributions, additional testing, etc.
- **Quality Basic Education Act of 1985:** Established a formula for funding based on instructional programs and the number of students enrolled in each. There are currently 19 approved programs for state funding.
 - Each school's funding is based on the minimum size standards for GA schools: 450 students in elementary schools, 624 students in middle schools, and 970 students in high schools. Funding is adjusted if a school is larger or smaller.