

## Q Comp Fiscal Notes

**Per student funding:** \$260 of combined state and local funds

Q Comp participants are eligible for a total of \$260 per student in additional funding. Minnesota provided state aid for the full \$260 in 2006, and gradually reduced the state portion of the funds to \$169 in 2010. School districts have the option of using local funds to supplement state funds to reach the full \$260, but are not required to do so in order to receive the state portion. The chart below illustrates the shift in balance from state to local funds.

### Q Comp Revenue Allocated, Fiscal Years 2006 to 2008

	2006	2007	2008
<i>(in thousands)</i>			
Total Q Comp Revenue	\$13,222	\$45,481	\$57,581
State Revenue	13,222	35,786	44,815
Local Revenue	0	9,695	12,766

### Percentage of Q Comp Expenditures Used for Employee Salaries

	2006	2007
Licensed Classroom Teacher	21%	38%
Other Salary Payments	39%	30%
Licensed Instructional Support Personnel	5%	9%
Interdepartmental Employees	10%	3%
Administrative and Supervision	8%	3%
Substitute Teachers	1%	1%
Noninstructional Support	1%	<1%
Nonlicensed Classroom Personnel	<1%	<1%

NOTE: This table includes spending on salaries only; it does not include benefits. Analysis reflects reported Q Comp expenditures. Columns may not sum due to rounding.

<sup>a</sup> Includes stipend compensation that is hourly or event-based that is not described in the other salary categories. Examples of other salary payments include compensation for tutoring, department head pay, lunchroom supervision, coaching assignments, or extended-year special education assignments.

<sup>b</sup> Includes salary payments to licensed personnel supporting the teacher/student learning relationship or assisting individual students. Examples of licensed personnel include teachers involved with curricular activities or in-service of staff, coordinators, librarians, counselors, nurses, and social workers.

<sup>c</sup> Includes payments for activities that cross over various program codes.

Details excerpted from Q Comp Evaluation Report, Office of the Legislative Auditor, State of Minnesota, February, 2009. <http://www.auditor.leg.state.mn.us/Ped/pedrep/qcomp.pdf>